FORM APPROVED
OMB NO: 0938-0463

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

EXPIRES: 07/31/2027

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTHCARE COMPLEX COST REPORT STATUS, CERTIFICATION, AND SETTLEMENT SUMMARY	PROVIDER CCN: 31-5206	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET S PARTS I, II, & III

PART I - COST REPORT STATUS		1	2	3		
1	ELECTRONICALLY PREPARED	Y				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 MANAHAWKIN HEALTH AND REHAB CENTER AND PROVIDER CCN #: 31-5206 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:

DO NOT SIGN UNTIL ENCRYPTION APPEARS HERE

	SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR		CHECKBOX	ELECTRONIC SIGNATURE STATEMENT	
	1		2		
1		DO NOT SIGN THIS COPY OF THE SIGNATURE PAGE	Y	I have read and agree with the above certification statement. I certify that I intend my electronic signature on this certification be the legally binding equivalent of my original signature.	1
2	Signatory Printed Name				2
3	Signatory Title				3
4	Signature Date				4

PART III - SETTLEMENT SUMMARY

			TITLE XVIII				
		TITLE V	PART A	PART B	TITLE XIX		
	COMPONENT	1	2	3	4		
1	SNF		115,411	30,537			1
2	NF				-		2
3	ICF/IID						3
4	SNF-BASED HHA			-			4
100	TOTAL		115,411	30,537	-		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: 31-5206	PERIOD: FROM: 01/01/2025 TO: 12/31/2025		WORKSHEET S-2

SNF / SNF HEALTHCARE COMPLEX INFORMATION

		STREET ADDRESS	P O BOX							
		1	2							
1	ADDRESS LINE 1	1211 NJ-72								1

		CITY	STATE	ZIP CODE	COUNTY					
		1	2	3	4					
2	ADDRESS LINE 2	Manahawkin	NJ	08050	Ocean					2

	COMPONENT TYPE	COMPONENT NAME	CCN	CBSA	RURAL OR URBAN	DATE CERTIFIED MEDICARE	DATE CERTIFIED MEDICAID			
	1	2	3	4	5	6	7			
3	SNF	Manahawkin Health and Rehab Center	315206	35154	U	3/11/2022	3/11/2022			3
4	NF									4
5	ICF / IID									5
6	SNF-BASED HHA									6
7	SNF-BASED HOSPICE									7
8										8

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

		TOC CODE	SPECIFY OTHER				
		1	2				
10	TYPE OF CONTROL	4					10

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

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

		Y/N	DATE	V OR I		
		1	2	3		
14	COLUMN 1: Did the SNF terminate participation in the Medicare Program? COLUMN 2: Termination date. COLUMN 3: Voluntary (V) or involuntary (I) termination.	N				14
15	COLUMN 1: Did the SNF change ownership (CHOW) immediately prior to the beginning of the cost reporting period? COLUMN 2: CHOW date.	N				15
16	COLUMN 1: Is the SNF part of a HO/CO as defined in CMS Pub. 15-1, chapter 21, §2150? COLUMN 2: Enter the number of HO/COs allocating costs to this SNF.	Y	1			16

		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	Champion Care LLC	165 N. Vilalge Ave, Suite 126		Rockville Centre	NY	11570-3761	HB2322	06001		17
17	HO/CO ALLOCATING TO SNF										17.01
17	HO/CO ALLOCATING TO SNF										17.02
17	HO/CO ALLOCATING TO SNF										17.03
17	HO/CO ALLOCATING TO SNF										17.04

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

IDENTIFICATION DATA	PROVIDER CCN: 31-5206	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET S-2

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

		1			
		Y/N			
23	Is this SNF involved in business transactions, including management contracts, with individuals or entities that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships?	Y			23
24	Is the skilled nursing facility located in a state that certifies the provider as a SNF regardless of the level of care given for Titles V & XIX patients?	Y			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?	N	N		29

SNF-BASED HHA THERAPY COSTS		1			
31	Did the SNF-based HHA contract with outside suppliers for physical therapy services?	N			31
32	Did the SNF-based HHA contract with outside suppliers for occupational therapy services?	N			32
33	Did the SNF-based HHA contract with outside suppliers for speech therapy services?	N			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.	180,045			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

FINANCIAL STATEMENTS	1	2	3	

IDENTIFICATION DATA	PROVIDER CCN: 31-5206	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET S-2

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	A			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	4/23/2026	Y	4/23/2026	55
56	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	4/23/2026	Y	4/23/2026	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		N		59
60	Is this cost report prepared using only the provider's records?	N		N		60

COST REPORT PREPARER CONTACT INFORMATION		FIRST NAME	LAST NAME	TITLE		
		1	2	3		
70	PREPARER	Carol	Vincent	Financial Analyst		70
		NAME				
		1				
71	EMPLOYER	Champion Care LLC				71
		TELEPHONE NUMB	EMAIL ADDRESS			
		1	2			
72	CONTACT INFORMATION	9208421111	c.vincent@championhcare.com			72

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

49-506 Rev. 1

STATISTICAL DATA	PROVIDER CCN: 31-5206	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET S-3 PART I

PART I - VISITS AND CENSUS DATA

		NUMBER OF BEDS	BED DAYS AVAILABLE			INPATIENT DAYS TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	
		1	2			3	4	5	6	7	
1	SNF - FFS	120	43,800				2,045	1,568	37,659	41,272	1
2	SNF - HMO										2
3	NF - FFS									-	3
4	NF - HMO										4
5	ICF/IID									-	5
6	HOSPICE									-	6
7	TOTAL	120	43,800				2,045	1,568	37,659	41,272	7

		DISCHARGES TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	AVERAGE LENGTH OF STAY TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	
		8	9	10	11	12	13	14	15	16	17	
1	SNF - FFS		14	10	73	97		146.07	156.80	515.88	425.48	1
2	SNF - HMO					-		0.00	0.00			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		14	10	73	97						7

		ADMISSIONS TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL				FTE EMPLOYED	NON-PAID	
		18	19	20	21	22				23	24	
1	SNF - FFS		28	8	58	94				124.58		1
2	SNF - HMO					-						2
3	NF - FFS					-						3
4	NF - HMO					-						4
5	ICF/IID					-						5
6	HOSPICE											6
7	TOTAL											7

FORM CMS-2540-24 (10-2024) (INSTRUCTIONS FOR THIS WORKSHEET PUBLISHED IN CMS PUB. 15-2, SECTIONS 4901.41)

STATISTICAL DATA	PROVIDER CCN: 31-5206	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)	5,923,862	-		5,923,862	259,128.16	22.86	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)	5,923,862	-	-	5,923,862	259,128.16	22.86	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)	5,923,862	-	-	5,923,862	259,128.16	22.86	11
	OTHER WAGES AND RELATED COST							
12	CONTRACT LABOR: PATIENT RELATED & MGMT	217,285			217,285	3,576.26	60.76	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)	976,980			976,980			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)	976,980	-	-	976,980			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	599,848	-		599,848	12,229.41	49.05	2
3	PLANT OP, MAINT & REPAIRS	5	90,148	-		90,148	4,123.25	21.86	3
4	LAUNDRY AND LINEN SERVICE	6	77,363	-		77,363	4,917.75	15.73	4
5	HOUSEKEEPING	7	315,131	-		315,131	18,659.72	16.89	5
6	DIETARY	8	413,819	-		413,819	26,820.00	15.43	6
7	NURSING ADMINISTRATION	9	307,657	-		307,657	9,893.58	31.10	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	59,239	-		59,239	1,746.00	33.93	11
12	ACTIVITIES PROGRAM	14	156,778	-		156,778	9,354.50	16.76	12
13	QA & PERFORMANCE IMPROVEMENT PROGRAM	15	-	-		-		0.00	13
14	TRAINING AND IN-SERVICE EDUCATION	16	-	-		-		0.00	14
15	PATIENT TRANSPORTATION PART A	17	-	-		-		0.00	15
16	OTHER GENERAL SERVICES	18	-	-		-		0.00	16

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

Rev. 1

49-509

STATISTICAL DATA	PROVIDER CCN: 31-5206	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET S-3 PART IV

	PART IV - SNF WAGE - RELATED COSTS	AMOUNT	
	RETIREMENT COSTS	1	
1	401k EMPLOYER CONTRIBUTIONS		1
2	TAX SHELTERED ANNUITY EMPLOYER CONTRIBUTION		2
3	QUALIFIED AND NON-QUALIFIED PENSION PLAN COST		3
4	PRIOR YEAR PENSION SERVICE COST		4
	PLAN ADMINISTRATIVE COSTS		
5	401K/TSA PLAN ADMINISTRATION FEES	5,487	5
6	LEGAL/ACCOUNTING/MANAGEMENT FEES-PENSION PLAN		6
7	EMPLOYEE MANAGED CARE PROGRAM ADMINISTRATION FEES		7
	HEALTH AND INSURANCE COSTS		
8	HEALTH INSURANCE	96,288	8
9	PRESCRIPTION DRUG PLAN		9
10	DENTAL, HEARING AND VISION PLANS	1,510	10
11	LIFE INSURANCE		11
12	ACCIDENTAL INSURANCE		12
13	DISABILITY INSURANCE		13
14	LONG-TERM CARE INSURANCE		14
15	WORKERS' COMPENSATION INSURANCE	202,810	15
16	RETIREMENT HEALTH CARE COST		16
	TAXES		
17	FICA - EMPLOYER'S PORTION ONLY	670,885	17
18	MEDICARE TAXES - EMPLOYER'S PORTION ONLY		18
19	UNEMPLOYMENT INSURANCE		19
20	STATE OR FEDERAL UNEMPLOYMENT TAXES		20
	OTHER		
21	EXECUTIVE DEFERRED COMPENSATION		21
22	DAY CARE COST AND ALLOWANCES		22
23	TUITION REIMBURSEMENT		23
24	TOTAL WAGE RELATED COST	976,980	24

STATISTICAL DATA	PROVIDER CCN: 31-5206	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET S-3 PART V

PART V - SNF REPORTING OF DIRECT CARE EXPENDITURES

		AMOUNT REPORTED	EMPLOYEE WAGE-RELATED COSTS	ADJUSTED SALARIES (COL.1 + COL. 2)	PAID HOURS RELATED TO SALARY IN COL. 3	AVERAGE HOURLY WAGE (COL. 3 ÷ COL. 4)	
DIRECT SALARIES		1	2	3	4	5	
	NURSING EMPLOYEES						
1	REGISTERED NURSE	306,288	50,514	356,802	5,524.25	64.59	1
2	LICENSED PRACTICAL NURSE	1,078,551	177,878	1,256,429	29,346.17	42.81	2
3	CERTIFIED NURSING ASSISTANT	2,155,883	355,554	2,511,437	129,240.03	19.43	3
4	TOTAL NURSING EXPENDITURES	3,540,722	583,946	4,124,668	164,110.45	25.13	4
	TECHNICAL / PROFESSIONAL EMPLOYEES						
5	PHYSICAL THERAPIST	173,488	28,612	202,100	3,194.75	63.26	5
6	PHYSICAL THERAPY ASSISTANT			0		0.00	6
7	OCCUPATIONAL THERAPIST	136,802	22,562	159,364	3,103.00	51.36	7
8	OCCUPATIONAL THERAPY ASSISTANT			0		0.00	8
9	SPEECH-LANGUAGE PATHOLOGIST	52,867	13,667	66,534	975.75	68.19	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	113,565		113,565	1,703.65	66.66	15
16	LICENSED PRACTICAL NURSE	103,201		103,201	1,857.80	55.55	16
17	CERTIFIED NURSING ASSISTANT	519		519	14.81	35.04	17
18	TOTAL NURSING EXPENDITURES	217,285	0	217,285	3,576	60.76	18
	TECHNICAL / PROFESSIONAL EMPLOYEES						
19	PHYSICAL THERAPIST			0		0.00	19
20	PHYSICAL THERAPY ASSISTANT			0		0.00	20
21	OCCUPATIONAL THERAPIST			0		0.00	21
22	OCCUPATIONAL THERAPY ASSISTANT			0		0.00	22
23	SPEECH-LANGUAGE PATHOLOGIST			0		0.00	23
24	THERAPY AIDES AND STUDENTS			0		0.00	24
25	RESPIRATORY THERAPIST			0		0.00	25
26	OTHER MEDICAL STAFF			0		0.00	26
HOME OFFICE/CHAIN ORGANIZATION							
	NURSING EMPLOYEES						
29	REGISTERED NURSE			0		0.00	29
30	LICENSED PRACTICAL NURSE			0		0.00	30
31	CERTIFIED NURSING ASSISTANT			0		0.00	31
32	TOTAL NURSING EXPENDITURES	0	0	0	0	0.00	32
	TECHNICAL / PROFESSIONAL EMPLOYEES						
33	PHYSICAL THERAPIST			0		0.00	33
34	PHYSICAL THERAPY ASSISTANT			0		0.00	34
35	OCCUPATIONAL THERAPIST			0		0.00	35
36	OCCUPATIONAL THERAPY ASSISTANT			0		0.00	36
37	SPEECH-LANGUAGE PATHOLOGIST			0		0.00	37
38	THERAPY AIDES AND STUDENTS			0		0.00	38
39	RESPIRATORY THERAPIST			0		0.00	39
40	OTHER MEDICAL STAFF			0		0.00	40

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

PROVIDER CCN: 31-5206

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

WORKSHEET A

		0	SALARIES & WAGES 1	CONTRACT LABOR COSTS 2	LABOR SUBTOTAL 3	OTHER COSTS 4	SUBTOTAL 5	RECLASS-IFICATIONS 6	RECLASSIFIED TRIAL BALANCE 7	ADJUST-MENTS 8	EXPENSES FOR COST ALLOCATION 9	
		GENERAL SERVICE COST CENTERS										
1	0100	CAPITAL RELATED-BUILDINGS & FIXTURES				2,338,623	2,338,623	-	2,338,623	-	2,338,623	1
2	0200	CAPITAL RELATED-MOVABLE EQUIPMENT				36,727	36,727	-	36,727	-	36,727	2
3	0300	EMPLOYEE BENEFITS DEPARTMENT	0	0	-	976,980	976,980	-	976,980	-	976,980	3
4	0400	ADMINISTRATIVE AND GENERAL	599,848	0	599,848	2,223,592	2,823,440	-	2,823,440	(82,633)	2,740,807	4
5	0500	PLANT OP, MAINT. & REPAIRS	90,148	150,480	240,628	385,776	626,404	-	626,404	-	626,404	5
6	0600	LAUNDRY AND LINEN SERVICE	77,363	0	77,363	11,175	88,538	-	88,538	-	88,538	6
7	0700	HOUSEKEEPING	315,131	0	315,131	34,742	349,873	-	349,873	-	349,873	7
8	0800	DIETARY	413,819	80,760	494,579	373,013	867,592	-	867,592	-	867,592	8
9	0900	NURSING ADMINISTRATION	307,657	0	307,657	0	307,657	-	307,657	-	307,657	9
10	1000	CENTRAL SERVICES AND SUPPLY	0	0	-	0	-	-	-	-	-	10
11	1100	PHARMACY	0	23,144	23,144	0	23,144	-	23,144	-	23,144	11
12	1200	MEDICAL RECORDS	0	0	-	0	-	-	-	-	-	12
13	1300	MEDICAL SOCIAL SERVICES	59,239	0	59,239	0	59,239	-	59,239	-	59,239	13
14	1400	ACTIVITIES PROGRAM	156,778	20,252	177,030	3,314	180,344	-	180,344	-	180,344	14
15	1500	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	-	0	-	-	-	-	-	15
16	1600	TRAINING AND IN-SERVICE EDUCATION	0	0	-	0	-	-	-	-	-	16
17	1700	PATIENT TRANSPORTATION PART A	0	0	-	0	-	-	-	-	-	17
18	1800	OTHER (SPECIFY)	0	0	-	0	-	-	-	-	-	18
		INPATIENT ROUTINE NURSING COST CENTERS										
25	2500	SKILLED NURSING FACILITY	3,540,722	217,285	3,758,007	63,458	3,821,465	-	3,821,465	-	3,821,465	25
26	2600	NURSING FACILITY	0	0	-	0	-	-	-	-	-	26
27	2700	ICF/IID	0	0	-	0	-	-	-	-	-	27
		ANCILLARY SERVICE COST CENTERS										
30	3000	RADIOLOGY-DIAGNOSTIC	0	0	-	6,506	6,506	-	6,506	-	6,506	30
31	3100	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	-	0	-	-	-	-	-	31
32	3200	LABORATORY	0	0	-	7,597	7,597	-	7,597	-	7,597	32
33	3300	INTRAVENOUS THERAPY	0	0	-	6,130	6,130	-	6,130	-	6,130	33
34	3400	RESPIRATORY THERAPY	0	0	-	8,987	8,987	-	8,987	-	8,987	34
35	3500	PHYSICAL THERAPY	173,488	45,400	218,888	1,100	219,988	-	219,988	-	219,988	35
36	3600	OCCUPATIONAL THERAPY	136,802	0	136,802	0	136,802	-	136,802	-	136,802	36
37	3700	SPEECH LANGUAGE PATHOLOGIST	52,867	0	52,867	0	52,867	-	52,867	-	52,867	37
38	3800	AUDIOLOGY	0	0	-	0	-	-	-	-	-	38
39	3900	ELECTROCARDIOLOGY	0	0	-	0	-	-	-	-	-	39
40	4000	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	-	58,601	58,601	-	58,601	-	58,601	40
41	4100	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	-	85,588	85,588	-	85,588	-	85,588	41
42	4200	DRUGS: IV SOLUTIONS	0	0	-	0	-	-	-	-	-	42
43	4300	DENTAL CARE	0	0	-	0	-	-	-	-	-	43
44	4400	APPLIANCES AND EQUIPMENT	0	0	-	0	-	-	-	-	-	44
45	4500	BLOOD AND BLOOD PRODUCTS	0	0	-	0	-	-	-	-	-	45
46	4600	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	-	0	-	-	-	-	-	46
47	4700	OTHER ANCILLARY (SPECIFY)	0	0	-	5,000	5,000	-	5,000	-	5,000	47

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES | PROVIDER CCN: 31-5206 | PERIOD: FROM: 01/01/2025 TO: 12/31/2025 | WORKSHEET A

		0	SALARIES & WAGES 1	CONTRACT LABOR COSTS 2	LABOR SUBTOTAL 3	OTHER COSTS 4	SUBTOTAL 5	RECLASS-IFICATIONS 6	RECLASSIFIED TRIAL BALANCE 7	ADJUST-MENTS 8	EXPENSES FOR COST ALLOCATION 9	
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	6,836	6,836	0	6,836	-	6,836	-	6,836	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				0	-	-	-	-	-	80
81	8100	OTHER COST REIMB (SPECIFY)	0	0	-	0	-	-	-	-	-	81
89		SUBTOTAL	5,923,862	544,157	6,468,019	6,626,909	13,094,928	-	13,094,928	(82,633)	13,012,295	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	54,000	54,000	0	54,000	-	54,000	-	54,000	92
93	9300	OTHER NONREIMB (SPECIFY)	0	0	-	228	228	-	228	-	228	93
93	9301	OTHER NONREIMB (SPECIFY)	0	0	-	0	-	-	-	-	-	93.01
93	9302	OTHER NONREIMB (SPECIFY)	0	0	-	0	-	-	-	-	-	93.02
100		TOTAL	5,923,862	598,157	6,522,019	6,627,137	13,149,156	-	13,149,156	(82,633)	13,066,523	100

RECLASSIFICATIONS

PROVIDER CCN: 31-5206

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

WORKSHEET A-6

			INCREASES:				DECREASES:				
	EXPLANATION OF RECLASSIFICATION	CODE	COST CENTER	LINE #	SALARY	OTHER	COST CENTER	LINE #	SALARY	OTHER	
	1	2	3	4	5	6	7	8	9	10	
1											1
2											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
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31											31
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35											35
36											36
37											37
38											38
39											39
40											40
41											41
42											42
43											43
44											44
45											45
46											46
47											47
48											48
49											49
50											50
51											51
52											52
53											53
54											54
55											55
56											56
57											57

RECLASSIFICATIONS

PROVIDER CCN: 31-5206

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

WORKSHEET A-6

			INCREASES:				DECREASES:				
	EXPLANATION OF RECLASSIFICATION	CODE	COST CENTER	LINE #	SALARY	OTHER	COST CENTER	LINE #	SALARY	OTHER	
	1	2	3	4	5	6	7	8	9	10	
58											58
59											59
60											60
61											61
62											62
63											63
64											64
65											65
66											66
67											67
68											68
69											69
70											70
71											71
72											72
73											73
74											74
75											75
76											76
77											77
78											78
79											79
80											80
81											81
82											82
83											83
84											84
85											85
86											86
87											87
88											88
89											89
90											90
91											91
92											92
93											93
94											94
95											95
96											96
97											97
98											98
99											99
100											100
500	TOTAL RECLASSIFICATIONS				-	-			-	-	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: 31-5206	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET A-7

PART I - ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES

		BEGINNING BALANCE	ACQUISITIONS			DISPOSALS AND RETIREMENTS	ENDING BALANCE	FULLY DEPRECIATED ASSETS	
			PURCHASES	DONATIONS	TOTAL				
		1	2	3	4	5	6	7	
1	LAND				-		-		1
2	LAND IMPROVEMENTS	1,183,895	112,747		112,747		1,296,642		2
3	BUILDINGS AND FIXTURES				-		-		3
4	BUILDING IMPROVEMENTS				-		-		4
5	FIXED EQUIPMENT				-		-		5
6	MOVABLE EQUIPMENT	281,103	20,332		20,332		301,435		6
7	SUBTOTAL	1,464,998	133,079	-	133,079	-	1,598,077	-	7
8	RECONCILING ITEMS				-		-		8
9	TOTAL	1,464,998	133,079	-	133,079	-	1,598,077	-	9

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

		DEPRECIATION	LEASE	INTEREST	INSURANCE	TAXES	OTHER CAPITAL RELATED COSTS	TOTAL	
		1	2	3	4	5	6	7	
1	CAPITAL RELATED COSTS - BUILDINGS & FIXTURES	97,712	2,072,810		36,964	131,137		2,338,623	1
2	CAPITAL RELATED COSTS - MOVABLE EQUIPMENT	36,727						36,727	2
3	TOTAL	134,439	2,072,810	-	36,964	131,137	-	2,375,350	3

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

49-520 Rev. 1

ADJUSTMENTS TO EXPENSES	PROVIDER CCN: 31-5206	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET A-8

	DESCRIPTION OF ADJUSTMENT	BASIS	AMOUNT	WORKSHEET A COST CENTER	WORKSHEET A LINE NO.	
	1	2	3	4	5	
1	INVESTMENT INCOME ON RESTRICTED FUNDS (CMS PUB. 15-1, CHAPTER 2)					1
2	TRADE, QUANTITY, TIME, AND OTHER DISCOUNTS ON PURCHASES (CMS PUB. 15-1, CHAPTER 8)					2
3	REBATES AND REFUNDS OF EXPENSES (CMS PUB. 15-1, CHAPTER 8)					3
4	RENTAL OF PROVIDER SPACE BY SUPPLIERS (CMS PUB. 15-1, CHAPTER 8)					4
5	TELEPHONE SERVICES (CMS PUB. 15-1, CHAPTER 21)					5
6	TELEVISION AND RADIO SERVICES (CMS PUB. 15-1, CHAPTER 21)					6
7	PARKING LOT (CMS PUB. 15-1, CHAPTER 21)					7
8	REMUNERATION APPLICABLE TO PROVIDER-BASED PHYSICIAN ADJUSTMENT	WKST A-8-2	-			8
9	SALE OF SCRAP, WASTE, ETC. (CMS PUB. 15-1, CHAPTER 23)					9
10	RELATED ORGANIZATION AND HOME OFFICE COST TRANSACTIONS (CMS PUB. 15-1, CHAPTER 10)	WKST A-8-1	(54,820)			10
11	LAUNDRY AND LINEN SERVICE					11
12	REVENUE - EMPLOYEE MEALS					12
13	COST OF MEALS - GUESTS					13
14	SALE OF MEDICAL SUPPLIES TO OTHER THAN PATIENTS					14
15	SALE OF DRUGS TO OTHER THAN PATIENTS					15
16	REVENUE - COPYING COSTS OF MEDICAL RECORDS AND ABSTRACTS					16
17	VENDING MACHINES					17
18	INCOME FROM IMPOSITION OF INTEREST, FINANCE, OR PENALTY CHARGES (CMS PUB. 15-1, CHAPTER 21)					18
19	INTEREST EXPENSE ON MEDICARE OVERPAYMENTS AND BORROWINGS TO REPAY MEDICARE OVERPAYMENTS					19
20	DEPRECIATION--BUILDINGS AND FIXTUES			CRC-B&F	1	20
21	DEPRECIATION--MOVABLE EQUIPMENT			CRC-ME	2	21
22	SHORT TERM INPATIENT HOSPICE CARE					22
23	HOSPICE NON-CORE CONTRACTED SERVICES					23
24	Advertising & Marketing	A	(27,803)	ADMINISTRATIVE AND GENERAL	4	24
25	Other Income - Medical Records	B	(10)	ADMINISTRATIVE AND GENERAL	4	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: 31-5206	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET A-8

	DESCRIPTION OF ADJUSTMENT	BASIS	AMOUNT	WORKSHEET A COST CENTER	WORKSHEET A LINE NO.	
	1	2	3	4	5	
44						44
45						45
46						46
47						47
48						48
49						49
50						50
51						51
52						52
53						53
54						54
55						55
56						56
57						57
58						58
59						59
60						60
61						61
62						62
63						63
64						64
65						65
66						66
67						67
68						68
69						69
70						70
71						71
72						72
73						73
74						74
75						75
100	TOTAL		(82,633)			100

RELATED ORGANIZATIONS AND HOME OFFICE COSTS

PROVIDER CCN:	PERIOD:	WORKSHEET A-8-1
31-5206	FROM: 01/01/2025 TO: 12/31/2025	PARTS I & II

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

	WORKSHEET A COST CENTER				LINE # ON	AMOUNT ALLOWABLE	AMOUNT INCLUDED IN	NET	
	LINE #	DESCRIPTION	EXPENSE ITEM		PART II	IN COST	WKST. A, COL. 9	ADJUSTMENT	
	1	2	3		4	5	6	7	
1	1	CAPITAL RELATED-BUILDING	Rent		1	2,072,810	2,072,810	-	1
2	4	ADMINISTRATIVE AND GENE	Management Fees		2	575,775	630,595	(54,820)	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
100	TOTAL					2,648,585	2,703,405	(54,820)	100

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

	INTERRELA-	INTERRELATIONSHIP			RELATED ORGANIZATIONS	

RELATED ORGANIZATIONS AND HOME OFFICE COSTS

PROVIDER CCN:	PERIOD:	WORKSHEET A-8-1
31-5206	FROM: 01/01/2025 TO: 12/31/2025	PARTS I & II

	TIONSHIP INDICATOR	DESCRIPTION (IF COLUMN 1 = G)	NAME	PERCENTAGE OF OWNERSHIP	NAME	MEDICARE CCN OR HOME OFFICE #	PERCENTAGE OF OWNERSHIP	TYPE OF BUSINESS		
	1	2	3	4	5	6	7	8		
1	B				Manahawkin Realty NJ LLC		100.00	Real Estate		1
2	B				Champion Care LLC	HB2322	100.00	Management		2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25										25
50										50

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

9-522 Rev. 1

PROVIDER - BASED PHYSICIAN ADJUSTMENTS

PROVIDER CCN: 31-5206 | PERIOD: FROM: 01/01/2025 TO: 12/31/2025 | WORKSHEET A-8-2

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

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

MED-CALC SYSTEMS	In Lieu of CMS Form 2540-24						In Lieu of CMS Form 2540-24								In Lieu of CMS Form 2540-24									
ALLOCATION OF GENERAL SERVICES COSTS					PROVIDER CCN: 31-5206	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B PART I					PROVIDER CCN: 31-5206	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET B PART I	PROVIDER CCN: 31-5206	PERIOD: FROM: 01/01/2025 TO: 12/31/2025		WORKSHEET B PART I (cont)					

		NET EXPENSES FOR COST ALLOCATION	CRC-B&F	CRC-ME	EMPLOYEE BENEFITS DEPARTMENT	SUBTOTAL	A&G	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSE-KEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICE & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICE	ACTIVITIES PROGRAM	QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	OTHER (SPECIFY)	SUBTOTAL	POST STEPDOWN ADJ	TOTAL	
	///	0	1	2	3	3A	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	
	GENERAL SERVICE COST CENTERS																								
1	CAPITAL RELATED - BUILDINGS & FIXTURES	2,338,623	2,338,623																						1
2	CAPITAL RELATED - MOVABLE EQUIPMENT	36,727		36,727																					2
3	EMPLOYEE BENEFITS DEPARTMENT	976,980	-		976,980																				3
4	ADMINISTRATIVE AND GENERAL	2,740,807	294,396	4,623	98,929	3,138,755	3,138,755																		4
5	PLANT OP, MAINT & REPAIRS	626,404	169,319	2,659	14,867	813,249	257,116	1,070,365																	5
6	LAUNDRY AND LINEN SERVICE	88,538	90,965	1,429	12,759	193,691	61,237	51,931	306,859																6
7	HOUSEKEEPING	349,873	44,189	694	51,972	446,728	141,237	25,227	7,601	620,793															7
8	DIETARY	867,592	130,681	2,052	68,248	1,068,573	337,839	74,604	22,479	46,631	1,550,126														8
9	NURSING ADMINISTRATION	307,657	20,532	322	50,740	379,251	119,904	11,721	3,532	7,326	19,780	541,514													9
10	CENTRAL SERVICES AND SUPPLY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
11	PHARMACY	23,144	-	-	-	23,144	7,317	-	-	-	-	-	-	30,461											11
12	MEDICAL RECORDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12
13	MEDICAL SOCIAL SERVICES	59,239	15,520	244	9,770	84,773	26,802	8,860	2,670	5,538	14,951	5,291	-	298	-	149,183									13
14	ACTIVITIES PROGRAM	180,344	-	-	25,856	206,200	65,192	-	-	-	-	-	-	-	-	-	271,392								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	3,821,465	1,513,203	23,765	583,946	5,942,379	1,879,739	863,874	260,287	539,953	1,457,770	515,833	-	29,016	-	143,511	261,071	-	-	-	-	11,892,433	-	11,892,433	25
26	NURSING FACILITY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26
27	ICF/IID	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27
	ANCILLARY SERVICE COST CENTERS																								
30	RADIOLOGY - DIAGNOSTIC	6,506	-	-	-	6,506	2,057	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,563	-	8,563	30
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31
32	LABORATORY	7,597	-	-	-	7,597	2,402	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,999	-	9,999	32
33	INTRAVENOUS THERAPY	6,130	-	-	-	6,130	1,938	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,068	-	8,068	33
34	RESPIRATORY THERAPY	8,987	-	-	-	8,987	2,841	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,828	-	11,828	34
35	PHYSICAL THERAPY	219,988	29,316	460	28,612	278,376	88,011	16,736	5,043	10,461	28,242	9,993	-	562	-	2,780	5,058	-	-	-	-	445,262	-	445,262	35
36	OCCUPATIONAL THERAPY	136,802	26,945	423	22,562	186,732	59,037	15,382	4,635	9,615	25,957	9,185	-	517	-	2,555	4,649	-	-	-	-	318,264	-	318,264	36
37	SPEECH LANGUAGE PATHOLOGIST	52,867	3,557	56	8,719	65,199	20,613	2,030	612	1,269	3,426	1,212	-	68	-	337	614	-	-	-	-	95,380	-	95,380	37
38	AUDIOLOGY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	38
39	ELECTROCARDIOLOGY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	39
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	58,601	-	-	-	58,601	18,527	-	-	-	-	-	-	-	-	-	-	-	-	-	-	77,128	-	77,128	40
41	DRUGS: DRUGS CHARGED TO PATIENTS	85,588	-	-	-	85,588	27,059	-	-	-	-	-	-	-	-	-	-	-	-	-	-	112,647	-	112,647	41
42	DRUGS: IV SOLUTIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42
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)	5,000	-	-	-	5,000	1,581	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,581	-	6,581	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	6,836	-	-	-	6,836	2,161	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,997	-	8,997	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	80
81	OTHER COST REIMB (SPECIFY)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	81
89	SUBTOTAL	13,012,295	2,338,623	36,727	976,980	13,012,295	3,121,619	1,070,365	306,859	620,793	1,550,126	541,514	-	30,461	-	149,183	271,392	-	-	-	-	12,995,150	-	12,995,150	89
	NONREIMBURSABLE COST CENTERS																								
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	90
91	NONPAID WORKERS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	91
92	PHYSICIAN PRIVATE OFFICES	54,000	-	-	-	54,000	17,073	-	-	-	-	-	-	-	-	-	-	-	-	-	-	71,073	-	71,073	92
93	OTHER NONREIMB (SPECIFY)	228	-	-	-	228	72	-	-	-	-	-	-	-	-	-	-	-	-	-	-	300	-	300	93
93.01	OTHER NONREIMB (SPECIFY)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	###
93.02	OTHER NONREIMB (SPECIFY)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	###
98	CROSS FOOT ADJUSTMENTS																								98
99	NEGATIVE COST CENTER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	99
100	TOTAL	13,066,523	2,338,623	36,727	976,980	13,066,523	3,138,755	1,070,365	306,859	620,793	1,550,126	541,514	-	30,461	-	149,183	271,392	-	-	-	-	13,066,523	-	13,066,523	100

MED-CALC SYSTEMS | In Lieu of CMS Form 2540-24 | 10-24 | In Lieu of CMS Form 2540-24

ALLOCATION OF CAPITAL RELATED COSTS | PROVIDER CCN: 31-5206 | PERIOD: FROM: 01/01/2025 TO: 12/31/2025 | WORKSHEET B PART II | PROVIDER CCN: 31-5206 | PERIOD: FROM: 01/01/2025 TO: 12/31/2025 | WORKSHEET B PART II | PROVIDER CCN: 31-5206 | PERIOD: FROM: 01/01/2025 TO: 12/31/2025 | WORKSHEET B PART II

		DIRECTLY ASSIGNED CAPITAL RELATED COST	CRC-B&F	CRC-ME	SUBTOTAL	EMPLOYEE BENEFITS DEPARTMENT	A&G	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSE-KEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICE & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICE	ACTIVITIES PROGRAM	QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	OTHER (SPECIFY)	SUBTOTAL	POST STEPDOWN ADJ	TOTAL	
/#		0	1	2	2A	3	4	5	6	7	8	9	10	11	12	13	14	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		294,396	4,623	299,019	-	299,019																		4
5	PLANT OP, MAINT & REPAIRS		169,319	2,659	171,978	-	24,494	196,472																	5
6	LAUNDRY AND LINEN SERVICE		90,965	1,429	92,394	-	5,834	9,532	107,760																6
7	HOUSEKEEPING		44,189	694	44,883	-	13,455	4,631	2,669	65,638															7
8	DIETARY		130,681	2,052	132,733	-	32,184	13,694	7,894	4,930	191,435														8
9	NURSING ADMINISTRATION		20,532	322	20,854	-	11,423	2,152	1,240	775	2,443	38,887													9
10	CENTRAL SERVICES AND SUPPLY		-	-	-	-	-	-	-	-	-	-	-												10
11	PHARMACY		-	-	-	-	697	-	-	-	-	-	-	697											11
12	MEDICAL RECORDS		-	-	-	-	-	-	-	-	-	-	-	-	-										12
13	MEDICAL SOCIAL SERVICES		15,520	244	15,764	-	2,553	1,626	937	586	1,846	380	-	7	-	23,699									13
14	ACTIVITIES PROGRAM		-	-	-	-	6,211	-	-	-	-	-	-	-	-	-	6,211								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		1,513,203	23,765	1,536,968	-	178,982	158,568	91,406	57,090	180,029	37,042	-	663	-	22,797	5,975	-	-	-	-	2,269,520	-	2,269,520	25
26	NURSING FACILITY		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26
27	ICF/IID		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27
	ANCILLARY SERVICE COST CENTERS																								
30	RADIOLOGY - DIAGNOSTIC		-	-	-	-	196	-	-	-	-	-	-	-	-	-	-	-	-	-	-	196	-	196	30
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31
32	LABORATORY		-	-	-	-	229	-	-	-	-	-	-	-	-	-	-	-	-	-	-	229	-	229	32
33	INTRAVENOUS THERAPY		-	-	-	-	185	-	-	-	-	-	-	-	-	-	-	-	-	-	-	185	-	185	33
34	RESPIRATORY THERAPY		-	-	-	-	271	-	-	-	-	-	-	-	-	-	-	-	-	-	-	271	-	271	34
35	PHYSICAL THERAPY		29,316	460	29,776	-	8,384	3,072	1,771	1,106	3,488	718	-	13	-	442	116	-	-	-	-	48,886	-	48,886	35
36	OCCUPATIONAL THERAPY		26,945	423	27,368	-	5,624	2,824	1,628	1,017	3,206	660	-	12	-	406	106	-	-	-	-	42,851	-	42,851	36
37	SPEECH LANGUAGE PATHOLOGIST		3,557	56	3,613	-	1,964	373	215	134	423	87	-	2	-	54	14	-	-	-	-	6,879	-	6,879	37
38	AUDIOLOGY		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	38
39	ELECTROCARDIOLOGY		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	39
40	MEDICAL SUPPLIES CHARGED TO PATIENTS		-	-	-	-	1,765	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,765	-	1,765	40
41	DRUGS: DRUGS CHARGED TO PATIENTS		-	-	-	-	2,578	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,578	-	2,578	41
42	DRUGS: IV SOLUTIONS		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42
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)		-	-	-	-	151	-	-	-	-	-	-	-	-	-	-	-	-	-	-	151	-	151	47
47	OTHER ANCILLARY (SPECIFY)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	47.01
47	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		-	-	-	-	206	-	-	-	-	-	-	-	-	-	-	-	-	-	-	206	-	206	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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	80
81	OTHER COST REIMB (SPECIFY)																								81
89	SUBTOTAL	-	2,338,623	36,727	2,375,350	-	297,386	196,472	107,760	65,638	191,435	38,887	-	697	-	23,699	6,211	-	-	-	-	2,373,717	-	2,373,717	89
	NONREIMBURSABLE COST CENTERS																								
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	90
91	NONPAID WORKERS		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	91
92	PHYSICIAN PRIVATE OFFICES		-	-	-	-	1,626	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,626	-	1,626	92
93	OTHER NONREIMB (SPECIFY)		-	-	-	-	7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7	-	7	93
93	OTHER NONREIMB (SPECIFY)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	####
93	OTHER NONREIMB (SPECIFY)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	####
98	CROSS FOOT ADJUSTMENTS																								98
99	NEGATIVE COST CENTER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	99
100	TOTAL	-	2,338,623	36,727	2,375,350	-	299,019	196,472	107,760	65,638	191,435	38,887	-	697	-	23,699	6,211	-	-	-	-	2,375,350	-	2,375,350	100

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

Rev. 1

COST ALLOCATIONS - STATISTICAL BASES | PROVIDER CCN: 31-5206 | PERIOD: FROM: 01/01/2025 TO: 12/31/2025 | WORKSHEET B-1 | PROVIDER CCN: 31-5206 | WORKSHEET B-1 | PERIOD: FROM: 01/01/2025 TO: 12/31/2025 | WORKSHEET B-1

			CRC-B&F (SQUARE FEET)	CRC-ME (SQUARE FEET)	EMPLOYEE BENEFITS DEPARTMENT (GROSS SALARIES)	RECONCIL-IATION	A&G (ACCUM COST)	PLANT OP, MAINT & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (SQUARE FEET)	HOUSE-KEEPING (SQUARE FEET)	DIETARY (SQUARE FEET)	NURSING ADMIN (SQUARE FEET)	CENTRAL SERVICE & SUPPLY (SQUARE FEET)	PHARMACY (SQUARE FEET)	MEDICAL RECORDS (SQUARE FEET)	MEDICAL SOCIAL SERVICE (SQUARE FEET)	ACTIVITIES PROGRAM (SQUARE FEET)	QUALITY & PERFORM IMPROV PGM (SQUARE FEET)	TRAINING & IN-SERVICE EDUCATION (SQUARE FEET)	PATIENT TRANSPORT PART A (SQUARE FEET)	OTHER (SPECIFY) (SQUARE FEET)	
	0		1	2	3	4A	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
	GENERAL SERVICE COST CENTERS																					
1	CAPITAL RELATED - BUILDINGS & FIXTURES		43,397																			1
2	CAPITAL RELATED - MOVABLE EQUIPMENT			43,397																		2
3	EMPLOYEE BENEFITS DEPARTMENT			0	5,923,862																	3
4	ADMINISTRATIVE AND GENERAL		5,463	5,463	599,848	(3,138,755)	9,927,768															4
5	PLANT OP, MAINT & REPAIRS		3,142	3,142	90,148		813,249	34,792														5
6	LAUNDRY AND LINEN SERVICE		1,688	1,688	77,363		193,691	1,688	33,104													6
7	HOUSEKEEPING		820	820	315,131		446,728	820	820	32,284												7
8	DIETARY		2,425	2,425	413,819		1,068,573	2,425	2,425	2,425	29,859											8
9	NURSING ADMINISTRATION		381	381	307,657		379,251	381	381	381	381	29,478										9
10	CENTRAL SERVICES AND SUPPLY			0	0		-	0	0	0	0	0	-									10
11	PHARMACY			0	0		23,144	0	0	0	0	0	0	29,478								11
12	MEDICAL RECORDS			0	0		-	0	0	0	0	0	0	0	-							12
13	MEDICAL SOCIAL SERVICES		288	288	59,239		84,773	288	288	288	288	288	0	288	0	29,190						13
14	ACTIVITIES PROGRAM			0	156,778		206,200	0	0	0	0	0	0	0	0	0	29,190					14
15	QA & PERFORMANCE IMPROVEMENT PROGRAM			0	0		-	0	0	0	0	0	0	0	0	0	0	-				15
16	TRAINING AND IN-SERVICE EDUCATION			0	0		-	0	0	0	0	0	0	0	0	0	0	0	-			16
17	PATIENT TRANSPORTATION PART A			0	0		-	0	0	0	0	0	0	0	0	0	0	0	0	-		17
18	OTHER (SPECIFY)			0	0		-	0	0	0	0	0	0	0	0	0	0	0	0		-	18
	INPATIENT ROUTINE NURSING COST CENTERS																					
25	SKILLED NURSING FACILITY		28,080	28,080	3,540,722		5,942,379	28,080	28,080	28,080	28,080	28,080	0	28,080	0	28,080	28,080	0	0		0	25
26	NURSING FACILITY			0	0		-	0	0	0	0	0	0	0	0	0	0	0	0		0	26
27	ICF/IID			0	0		-	0	0	0	0	0	0	0	0	0	0	0	0		0	27
	ANCILLARY SERVICE COST CENTERS																					
30	RADIOLOGY - DIAGNOSTIC			0	0		6,506	0	0	0	0	0	0	0	0	0	0	0	0		0	30
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY			0	0		-	0	0	0	0	0	0	0	0	0	0	0	0		0	31
32	LABORATORY			0	0		7,597	0	0	0	0	0	0	0	0	0	0	0	0		0	32
33	INTRAVENOUS THERAPY			0	0		6,130	0	0	0	0	0	0	0	0	0	0	0	0		0	33
34	RESPIRATORY THERAPY			0	0		8,987	0	0	0	0	0	0	0	0	0	0	0	0		0	34
35	PHYSICAL THERAPY		544	544	173,488		278,376	544	544	544	544	544	0	544	0	544	544	0	0		0	35
36	OCCUPATIONAL THERAPY		500	500	136,802		186,732	500	500	500	500	500	0	500	0	500	500	0	0		0	36
37	SPEECH LANGUAGE PATHOLOGIST		66	66	52,867		65,199	66	66	66	66	66	0	66	0	66	66	0	0		0	37
38	AUDIOLOGY			0	0		-	0	0	0	0	0	0	0	0	0	0	0	0		0	38
39	ELECTROCARDIOLOGY			0	0		-	0	0	0	0	0	0	0	0	0	0	0	0		0	39
40	MEDICAL SUPPLIES CHARGED TO PATIENTS			0	0		58,601	0	0	0	0	0	0	0	0	0	0	0	0		0	40
41	DRUGS: DRUGS CHARGED TO PATIENTS			0	0		85,588	0	0	0	0	0	0	0	0	0	0	0	0		0	41
42	DRUGS: IV SOLUTIONS			0	0		-	0	0	0	0	0	0	0	0	0	0	0	0		0	42
43	DENTAL CARE			0	0		-	0	0	0	0	0	0	0	0	0	0	0	0		0	43
44	APPLIANCES AND EQUIPMENT			0	0		-	0	0	0	0	0	0	0	0	0	0	0	0		0	44
45	BLOOD AND BLOOD PRODUCTS			0	0		-	0	0	0	0	0	0	0	0	0	0	0	0		0	45
46	BLOOD TRANSFUSION/PROCESSING/STORAGE			0	0		-	0	0	0	0	0	0	0	0	0	0	0	0		0	46
47	OTHER ANCILLARY (SPECIFY)			0	0		5,000	0	0	0	0	0	0	0	0	0	0	0	0		0	47
47.01	OTHER ANCILLARY (SPECIFY)			0	0		-	0	0	0	0	0	0	0	0	0	0	0	0		0	47.01
47.02	OTHER ANCILLARY (SPECIFY)			0	0		-	0	0	0	0	0	0	0	0	0	0	0	0		0	47.02
	OUTPATIENT SERVICE COST CENTERS																					
60	SCREENING & PREVENTIVE SERVICES			0	0		-	0	0	0	0	0	0	0	0	0	0	0	0		0	60
61	OUTPATIENT LABORATORY			0	0		-	0	0	0	0	0	0	0	0	0	0	0	0		0	61
62	PORTABLE X-RAY SERVICES			0	0		-	0	0	0	0	0	0	0	0	0	0	0	0		0	62
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT			0	0		-	0	0	0	0	0	0	0	0	0	0	0	0		0	63
64	OTHER OUTPATIENT (SPECIFY)			0	0		-	0	0	0	0	0	0	0	0	0	0	0	0		0	64
	OUTPATIENT REIMBURSABLE COST CENTERS																					
70	HOME HEALTH AGENCY			0	0		-	0	0	0	0	0	0	0	0	0	0	0	0		0	70
71	AMBULANCE			0	0		6,836	0	0	0	0	0	0	0	0	0	0	0	0		0	71
72	HOSPICE			0	0		-	0	0	0	0	0	0	0	0	0	0	0	0		0	72
73	CORF			0	0		-	0	0	0	0	0	0	0	0	0	0	0	0		0	73
74	OPT			0	0		-	0	0	0	0	0	0	0	0	0	0	0	0		0	74
75	OOT			0	0		-	0	0	0	0	0	0	0	0	0	0	0	0		0	75
76	OSP			0	0		-	0	0	0	0	0	0	0	0	0	0	0	0		0	76
77	OTHER OUTPATIENT REIMB (SPECIFY)			0	0		-	0	0	0	0	0	0	0	0	0	0	0	0		0	77
	COST REIMBURSED SERVICES COST CENTERS																					
80	PREVENTIVE VACCINES			0	0		-	0	0	0	0	0	0	0	0	0	0	0	0		0	80
81	OTHER COST REIMB (SPECIFY)			0	0		-	0	0	0	0	0	0	0	0	0	0	0	0		0	81
89	SUBTOTAL		43,397	43,397	5,923,862	-	9,873,540	34,792	33,104	32,284	29,859	29,478	-	29,478	-	29,190	29,190	-	-	-	-	89
	NONREIMBURSABLE COST CENTERS																					
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN			0	0		-	0	0	0	0	0	0	0	0	0	0	0	0		0	90
91	NONPAID WORKERS			0	0		-	0	0	0	0	0	0	0	0	0	0	0	0		0	91
92	PHYSICIAN PRIVATE OFFICES			0	0		54,000	0	0	0	0	0	0	0	0	0	0	0	0		0	92
93	OTHER NONREIMB (SPECIFY)			0	0		228	0	0	0	0	0	0	0	0	0	0	0	0		0	93
93.01	OTHER NONREIMB (SPECIFY)			0	0		-	0	0	0	0	0	0	0	0	0	0	0	0		0	###
93.02	OTHER NONREIMB (SPECIFY)			0	0		-	0	0	0	0	0	0	0	0	0	0	0	0		0	###
98	CROSS FOOT ADJUSTMENT																					98
99	NEGATIVE COST CENTER																					99
102	COST TO BE ALLOCATED - WKST B, PART I		2,338,623	36,727	976,980		3,138,755	1,070,365	306,859	620,793	1,550,126	541,514	-	30,461	-	149,183	271,392	-	-	-	-	102
103	UNIT COST MULTIPLIER - WKST B, PART I		53.889048	0.846303	0.164923		0.316159	30.764687	9.269544	19.229123	51.914867	18.370107	0.000000	1.033347	0.000000	5.110757	9.297431	0.000000	0.000000	0.000000	0.000000	103
104	COST TO BE ALLOCATED - WKST B, PART II				-		299,019	196,472	107,760	65,638	191,435	38,887	-	697	-	23,699	6,211	-	-	-	-	104
105	UNIT COST MULTIPLIER - WKST B, PART II				0.000000		0.030119	5.647045	3.255196	2.033143	6.411300	1.319187	0.000000	0.023645	0.000000	0.811888	0.212778	0.000000	0.000000	0.000000	0.000000	105

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

POST STEP - DOWN ADJUSTMENTS	PROVIDER CCN: 31-5206	PERIOD: /WORKSHEET B-2 FROM: 01/01/2025 TO: 12/31/2025

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

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS	PROVIDER CCN: 31-5206	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET C

		TOTAL COST	CHARGES TOTAL CHARGES	RECLASS-IFICATIONS	RECLASSIFIED CHARGES	COST TO CHARGE RATIO	
		1	2	3	4	5	
	INPATIENT ROUTINE NURSING COST CENTERS						
25	SKILLED NURSING FACILITY	11,892,433	11,941,467	-	11,941,467		25
26	NURSING FACILITY	-	0	-	-		26
27	ICF/IID	-	0	-	-		27
	ANCILLARY SERVICE COST CENTERS						
30	RADIOLOGY - DIAGNOSTIC	8,563	16,265	-	16,265	0.526468	30
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	-	0	-	-	0.000000	31
32	LABORATORY	9,999	18,992	-	18,992	0.526485	32
33	INTRAVENOUS THERAPY	8,068	15,325	-	15,325	0.526460	33
34	RESPIRATORY THERAPY	11,828	22,469	-	22,469	0.526414	34
35	PHYSICAL THERAPY	445,262	448,171	-	448,171	0.993509	35
36	OCCUPATIONAL THERAPY	318,264	318,268	-	318,268	0.999987	36
37	SPEECH LANGUAGE PATHOLOGIST	95,380	95,386	-	95,386	0.999937	37
38	AUDIOLOGY	-	0	-	-	0.000000	38
39	ELECTROCARDIOLOGY	-	0	-	-	0.000000	39
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	77,128	146,502	-	146,502	0.526464	40
41	DRUGS: DRUGS CHARGED TO PATIENTS	112,647	124,107	-	124,107	0.907660	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)	6,581	12,500	-	12,500	0.526480	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	8,997	17,091	-	17,091	0.526417	71
	COST REIMBURSED SERVICES COST CENTERS						
80	PREVENTIVE VACCINES	-	0	-	-	0.000000	80
81	OTHER COST REIMB (SPECIFY)	-	0	-	-	0.000000	81
100	TOTAL	12,995,150	13,176,543	-	13,176,543		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: 31-5206	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET C-6

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

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS	PROVIDER CCN: 31-5206	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET D

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

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

		RATIO OF COST TO CHARGES	HEALTHCARE CHARGES			HEALTHCARE COSTS			
			INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	
		1	2	3	4	5	6	7	
	ANCILLARY SERVICE COST CENTERS								
30	RADIOLOGY - DIAGNOSTIC	0.526468	0			-	-		30
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0.000000	0			-	-		31
32	LABORATORY	0.526485	0			-	-		32
33	INTRAVENOUS THERAPY	0.526460	0			-	-		33
34	RESPIRATORY THERAPY	0.526414	0			-	-		34
35	PHYSICAL THERAPY	0.993509	54,913			54,557	-		35
36	OCCUPATIONAL THERAPY	0.999987	72,070			72,069	-		36
37	SPEECH LANGUAGE PATHOLOGIST	0.999937	54,024			54,021	-		37
38	AUDIOLOGY	0.000000	0			-	-		38
39	ELECTROCARDIOLOGY	0.000000	0			-	-		39
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0.526464	0			-	-		40
41	DRUGS: DRUGS CHARGED TO PATIENTS	0.907660	0			-	-		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)	0.526480	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	0.526417		0		-	-		71
	COST REIMBURSED SERVICES COST CENTERS								
80	PREVENTIVE VACCINES	0.000000			0			-	80
81	OTHER COST REIMB (SPECIFY)	0.000000	0			-	-		81
100	TOTAL		181,007	-	-	180,647	-	-	100

Manahawkin Health and Rehab Center
PS&R Charges Worksheet
01/01/2025-12/31/2025

Cost Report Line #	Revenue Code	Revenue Code Description	Charges
35	420	PHYSICAL THERP/15 MIN	54,913
36	430	OCCUPATION THER/15 MIN	72,070
37	440	SPEECH PATHOL/15 MIN	54,024
			181,006.82

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS	PROVIDER CCN: 31-5206	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET D

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

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

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

COMPUTATION OF INPATIENT ROUTINE COSTS	PROVIDER CCN: 31-5206	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET D-1

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

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

			1	
	INPATIENT DAYS			
1	INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS		41,272	1
2	PRIVATE ROOM DAYS			2
3	PROGRAM INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS		2,045	3
4	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM			4
5	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST		11,892,433	5
	PRIVATE ROOM DIFFERENTIAL ADJUSTMENT			
6	GENERAL INPATIENT ROUTINE SERVICE CHARGES		11,941,467	6
7	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO		0.995894	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		11,892,433	15
	PROGRAM INPATIENT ROUTINE SERVICE COSTS			
16	ADJUSTED GENERAL INPATIENT SERVICE COST PER DIEM		288.15	16
17	PROGRAM ROUTINE SERVICE COST		589,267	17
18	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM		-	18
19	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST		589,267	19
20	CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS		2,269,520	20
21	PER DIEM CAPITAL RELATED COSTS		54.99	21
22	PROGRAM CAPITAL RELATED COST		112,455	22
23	INPATIENT ROUTINE SERVICE COST		476,812	23
24	AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS			24
25	TOTAL PROGRAM ROUTINE SERVICE COSTS FOR COMPARISON TO THE COST LIMITATION		476,812	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: 31-5206	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET D-1

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

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

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

CALCULATION OF REIMBURSEMENT SETTLEMENT - MEDICARE PART A	PROVIDER CCN: 31-5206	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET E PART A

	0			1	
1	INPATIENT PPS AMOUNT			1,247,930	1
2	ALLOWABLE BAD DEBTS			353,752	2
3	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL ELIGIBLE BENEFICIARIES			313,301	3
4	REIMBURSABLE BAD DEBTS			229,939	4
5	TOTAL REIMBURSABLE COST			1,477,869	5
6	PRIMARY PAYER AMOUNTS			0	6
7	COINSURANCE			295,395	7
8					8
9	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT BEFORE SEQUESTRATION			-	9
10	SEQUESTRATION AMOUNT FOR NON-CLAIMS BASED ITEMS			4,599	10
11	SEQUESTRATION AMOUNT			19,051	11
12	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION			-	12
13	NET REIMBURSABLE COST			1,158,824	13
14	INTERIM PAYMENTS			1,043,413	14
15	TENTATIVE ADJUSTMENT			-	15
16	BALANCE DUE PROVIDER/PROGRAM			115,411	16
17	PROTESTED AMOUNTS				17

CALCULATION OF REIMBURSEMENT SETTLEMENT - MEDICARE PART B

PROVIDER CCN: 31-5206

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

WORKSHEET E PART B

	0		1	
1	PART B ANCILLARY SERVICE COSTS		-	1
2	PREVENTIVE VACCINES		-	2
3	TOTAL REASONABLE COSTS		-	3
4	MEDICARE PART B ANCILLARY CHARGES		-	4
5	COST OF COVERED SERVICES		-	5
6	ALLOWABLE BAD DEBTS		47,939	6
7	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL-ELIGIBLE BENEFICIARIES		47,939	7
8	REIMBURSABLE BAD DEBTS		31,160	8
9	TOTAL REIMBURSABLE COST		31,160	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		623	14
15	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION		0	15
16	NET REIMBURSABLE COST		30,537	16
17	INTERIM PAYMENTS		-	17
18	TENTATIVE ADJUSTMENT		-	18
19	BALANCE DUE PROVIDER/PROGRAM		30,537	19
20	PROTESTED AMOUNTS			20

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED TO MEDICARE BENEFICIARIES	PROVIDER CCN:	PROVIDER CCN: 31-5206	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET E-1

				PART A		PART B		
				DATE	AMOUNT	DATE	AMOUNT	
				1	2	3	4	
1	TOTAL INTERIM PAYMENTS PAID TO PROVIDER				933,484		0	1
2	INTERIM PAYMENTS PAYABLE				119,126			2
3.01	RETROACTIVE LUMP SUM ADJUSTMENTS		3.01					3.01
3.02			3.02					3.02
3.03		PROGRAM TO PROVIDER	3.03					3.03
3.04			3.04					3.04
3.05			3.05					3.05
3.50			3.50		9,197			3.50
3.51			3.51					3.51
3.52		PROVIDER TO PROGRAM	3.52					3.52
3.53			3.53					3.53
3.54			3.54					3.54
3.99	SUBTOTAL		3.99		(9,197)		-	3.99
4	TOTAL INTERIM PAYMENTS		4		1,043,413		-	4
5	CONTRACTOR: TENTATIVE SETTLEMENT PAYMENTS		.01					5.01
			.02					5.02
		PROGRAM TO PROVIDER	.03					5.03
			.04					5.04
			.05					5.05
			.50					5.50
			.51					5.51
		PROVIDER TO PROGRAM	.52					5.52
			.53					5.53
			.54					5.54
	SUBTOTAL		.99					5.99
6	CONTRACTOR: NET SETTLEMENT AMOUNT	PROGRAM TO PROVIDER	.01					6.01
		PROVIDER TO PROGRAM	.02					6.02
7	CONTRACTOR: TOTAL MEDICARE PROGRAM LIABILITY							7

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

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

Rev. 1

49-549

CALCULATION OF REIMBURSEMENT SETTLEMENT - OTHER	PROVIDER CCN: 31-5206	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET E-2

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

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

COMPUTATION OF NET COST OF COVERED SERVICES

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

BALANCE SHEET | PROVIDER CCN: 31-5206 | PERIOD: FROM: 01/01/2025 TO: 12/31/2025 | WORKSHEET G

	0	1			
	ASSETS	AMOUNT			
	CURRENT ASSETS				
1	CASH ON HAND AND IN BANKS	(142,467)			1
2	TEMPORARY INVESTMENTS	0			2
3	NOTES RECEIVABLE	0			3
4	ACCOUNTS RECEIVABLE	2,795,456			4
5	OTHER RECEIVABLES	0			5
6	LESS: ALLOWANCES FOR UNCOLLECTIBLE NOTES AND ACCOUNTS RECEIVABLE	630,683			6
7	INVENTORY	0			7
8	PREPAID EXPENSES	333,192			8
9	OTHER CURRENT ASSETS	0			9
10	DUE FROM OTHER FUNDS	(1,612,911)			10
11	TOTAL CURRENT ASSETS	742,587			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	1,296,643			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	154,254			23
24	LESS: ACCUMULATED DEPRECIATION	266,290			24
25	MINOR EQUIPMENT - DEPRECIABLE	0			25
26	MINOR EQUIPMENT - NONDEPRECIABLE	0			26
27	OTHER FIXED ASSETS	147,181			27
28	TOTAL FIXED ASSETS	1,331,788			28
	OTHER ASSETS				
29	INVESTMENTS	0			29
30	DEPOSITS ON LEASES	0			30
31	DUE FROM OWNERS/OFFICERS	0			31
32	OTHER ASSETS	0			32
33	TOTAL OTHER ASSETS	-			33
34	TOTAL ASSETS	2,074,375			34
	LIABILITIES	AMOUNT			
	CURRENT LIABILITIES				
35	ACCOUNTS PAYABLE	608,886			35
36	SALARIES, WAGES & FEES PAYABLE	8,751			36
37	PAYROLL TAXES PAYABLE	20,272			37
38	NOTES & LOANS PAYABLE (SHORT TERM)	1,025,205			38
39	DEFERRED INCOME	0			39
40	ACCELERATED PAYMENTS	0			40
41	DUE TO OTHER FUNDS	(14,477)			41
42	OTHER CURRENT LIABILITIES	603,333			42
43	TOTAL CURRENT LIABILITIES	2,251,970			43
	LONG TERM LIABILITIES				
44	MORTGAGE PAYABLE	0			44
45	NOTES PAYABLE	0			45

BALANCE SHEET	PROVIDER CCN: 31-5206	PERIOD: FROM: 01/01/2025 TO: 12/31/2025	WORKSHEET G

	0	1			
46	UNSECURED LOANS	0			46
47	LOANS FROM OWNERS	0			47
48	OTHER LONG TERM LIABILITIES	0			48
49	TOTAL LONG TERM LIABILITIES	-			49
50	TOTAL LIABILITIES	2,251,970			50
	CAPITAL ACCOUNTS				
51	FUND BALANCES	(177,595)			51
52	TOTAL LIABILITIES AND FUND BALANCES	2,074,375			52

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

Rev. 1

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

PROVIDER CCN:	PERIOD:		WORKSHEET G-2
31-5206	FROM: 01/01/2025 TO: 12/31/2025		

PART I - PATIENT REVENUES

		INPATIENT					OUTPATIENT						
		MEDICARE FFS	MEDICARE HMO	MEDICAID	MEDICAID HMO	OTHER	MEDICARE FFS	MEDICARE HMO	MEDICAID	MEDICAID HMO	OTHER	TOTAL	
		1	2	3	4	5	6	7	8	9	10	11	
	GENERAL INPATIENT ROUTINE CARE SERVICES												
1	SKILLED NURSING FACILITY	1,336,773	234,823	750,989	9,467,766	151,116						11,941,467	1
2	NURSING FACILITY	0	0	0	0	0						-	2
3	ICF/IID	0	0	0	0	0						-	3
4	TOTAL GENERAL INPATIENT CARE SERVICES	1,336,773	234,823	750,989	9,467,766	151,116						11,941,467	4
	ALL OTHER SERVICES												
5	ANCILLARY SERVICES	181,007				1,054,069	0					1,235,076	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	1,517,780	234,823	750,989	9,467,766	1,205,185	-	-	-	-	-	13,176,543	10

PART II - OPERATING EXPENSES

		TOTAL											
	0	1											
11	OPERATING EXPENSES	13,149,156											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	13,149,156											16

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

49-552 Rev. 1

STATEMENT OF REVENUES AND EXPENSES | PROVIDER CCN: 31-5206 | PERIOD: FROM: 01/01/2025 TO: 12/31/2025 | WORKSHEET G-3

	0		1	
			AMOUNT	
	INCOME FROM SERVICES TO PATIENTS			
1	TOTAL PATIENT REVENUES		13,176,543	1
2	LESS: CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENT ACCOUNTS		567,629	2
3	NET PATIENT REVENUES		12,608,914	3
4	LESS: TOTAL OPERATING EXPENSES		13,149,156	4
5	NET INCOME FROM SERVICES TO PATIENTS		(540,242)	5
	OTHER INCOME			
6	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.		-	6
7	INCOME FROM INVESTMENTS		2,055	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		10	18
19	TUITION (FEES, SALE OF TEXTBOOKS, UNIFORMS, ETC.)		-	19
20	REVENUE FROM GIFTS, FLOWER, COFFEE SHOPS, CANTEEN		-	20
21	RENTAL OF VENDING MACHINES		923	21
22	RENTAL OF SKILLED NURSING SPACE		-	22
23	GOVERNMENTAL APPROPRIATIONS		-	23
24			-	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		2,988	26
27	TOTAL INCOME		(537,254)	27
	EXPENSES			
28			-	28
29			-	29
30			-	30
31	TOTAL OTHER EXPENSES		-	31
32	NET INCOME (LOSS) FOR THE PERIOD		(537,254)	32