

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).		FORM APPROVED OMB NO. 0938-0463 EXPIRES: 07/31/2027	
RUNNELLS SPECIALIZED HOSPITAL	Period:	Run Date Time:	6/1/2026 11:00 am
Provider CCN: 31-5009	From: 01/01/2025	MCRIF32	<b>2540-24</b>
	To: 12/31/2025	Version:	2.7.181.0

**SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTHCARE  
COMPLEX COST REPORT STATUS, CERTIFICATION, AND SETTLEMENT SUMMARY**

**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	1			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	4			11
12 CONTRACTOR: REOPENING NUMBER	0			12

**PART II - CERTIFICATION OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR**

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 RUNNELLS SPECIALIZED HOSPITAL, 31-5009 PROVIDER NAME(S) AND PROVIDER CCN(S)} 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.

	SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR	CHECKBOX	ELECTRONIC SIGNATURE STATEMENT
1	1	2	
1	<i>Joe Blachorsky</i>	Y	I HAVE READ AND AGREE WITH THE ABOVE CERTIFICATION STATEMENT. I CERTIFY THAT I INTEND MY ELECTRONIC SIGNATURE ON THIS CERTIFICATION TO BE THE LEGALLY BINDING EQUIVALENT OF MY ORIGINAL SIGNATURE.
2	Signatory Printed Name   JOE BLACHORSKY		2
3	Signatory Title   CFO		3
4	Signature Date   (Dated when report is electronically signed.)		4

**PART III - SETTLEMENT SUMMARY**

	Cost Center Description	Title XVIII			
		Title V	Part A	Part B	Title XIX
		1.00	2.00	3.00	4.00
1.00	SNF	0	58,288	-1,800	0
2.00	NF	0			0
3.00	ICF/IID				0
4.00	SNF-BASED HHA I	0		0	0
100.00	TOTAL	<b>0</b>	<b>58,288</b>	<b>-1,800</b>	<b>0</b>

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

RUNNELLS SPECIALIZED HOSPITAL		Period:	Run Date Time: 6/1/2026 11:00 am
Provider CCN: 31-5009		From: 01/01/2025	MCRIF32 2540-24
		To: 12/31/2025	Version: 2.7.181.0

IDENTIFICATION DATA

Worksheet S-2

**SNF / SNF HEALTHCARE COMPLEX INFORMATION**

		STREET ADDRESS			P O BOX					
		1.00			2.00					
1.00	ADDRESS LINE 1	40 WATCHUNG WAY							1.00	
		CITY	STATE	ZIP CODE	COUNTY					
		1.00	2.00	3.00	4.00					
2.00	ADDRESS LINE 2	BERKELEY HEIGHTS	NJ	07922	UNION				2.00	
		COMPONENT TYPE	COMPONENT NAME		CCN	CBSA	RURAL OR URBAN	DATE CERTIFIED MEDICARE	DATE CERTIFIED MEDICAID	
		1.00	2.00		3.00	4.00	5.00	6.00	7.00	
3.00	SNF	RUNNELLS SPECIALIZED HOSPITAL		315009	35084	U	01/01/1967	01/01/1967	3.00	
4.00	NF								4.00	
5.00	ICF/IID								5.00	
6.00	SNF-BASED HHA								6.00	
7.00	SNF-BASED HOSPICE								7.00	
8.00	CORF								8.00	
8.10	OPT								8.10	
8.20	OOT								8.20	
8.30	OSP								8.30	
		FROM	TO							
		1.00	2.00							
9.00	COST REPORTING PERIOD	01/01/2025	12/31/2025							9.00
		TOC CODE	SPECIFY OTHER							
		1.00	2.00							
10.00	TYPE OF CONTROL	4								10.00

**SNF ORGANIZATION AND OPERATION**

								1.00	
11.00	Is the SNF a distinct part SNF that meets the requirements set forth in 42 CFR section 483.5?							N	11.00
12.00	Is the SNF a composite distinct part SNF that meets the requirements set forth in 42 CFR 483.5?							N	12.00
		COMPONENT NAME	STREET ADDRESS	P O BOX	CITY	STATE	ZIP CODE		
		1.00	2.00	3.00	4.00	5.00	6.00		
13.00	Non-contiguous component locations							13.00	
							Y/N	DATE	V OR I
							1.00	2.00	3.00
14.00	COLUMN 1: Did the SNF terminate participation in the Medicare Program? COLUMN 2: Termination date. COLUMN 3: Voluntary (V) or involuntary (I) termination.					N			14.00
15.00	COLUMN 1: Did the SNF change ownership (CHOW) immediately prior to the beginning of the cost reporting period? COLUMN 2: CHOW date.					N			15.00
							1.00	2.00	
16.00	COLUMN 1: Is the SNF part of a HO/CO as defined in CMS Pub. 15-1, chapter 21, §2150? COLUMN 2: Enter the number of HO/COs allocating costs to this SNF.					N	0		16.00
		HO/CO NAME	STREET ADDRESS	P O BOX	CITY	STATE	ZIP CODE	HO/CO CCN	HO/CO CONTRACTOR #
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00
17.00	HO/CO ALLOCATING TO SNF								17.00
							1.00		
18.00	Did the total number of available beds permanently maintained for lodging inpatients change from the prior cost reporting period?						N		18.00
19.00	Did this SNF operate a ventilator care unit?						N		19.00

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Worksheet S-2

**SNF OWNED SERVICES**

		1.00	2.00	
20.00	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		20.00
21.00	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		21.00
22.00	COLUMN 1: Did this SNF operate an institutional based ambulance service? COLUMN 2: Enter the ambulance provider number.	N		22.00
23.00	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?		1.00 Y	23.00
24.00	Indicate whether the provider is licensed in a State that certifies the provider as a SNF as described on line 3 above, regardless of the level of care given for Titles V and XIX patients. Enter Y or N.		Y	24.00

**PROFESSIONAL SERVICES PURCHASED BY THE SNF**

		1.00	2.00	
29.00	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	Y	29.00

**SNF-BASED HHA THERAPY COSTS**

		1.00		
31.00	Did the SNF-based HHA contract with outside suppliers for physical therapy services?	N		31.00
32.00	Did the SNF-based HHA contract with outside suppliers for occupational therapy services?	N		32.00
33.00	Did the SNF-based HHA contract with outside suppliers for speech therapy services?	N		33.00

**MEDICAL MALPRACTICE COST**

		1.00	2.00	3.00	
34.00	Is the SNF legally required to carry malpractice insurance?	N			34.00
35.00	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.				35.00
36.00	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.	0	0	0	36.00
37.00	Are malpractice premiums and paid losses reported in other than the A&G cost center?	N			37.00

**LOWER OF COST OR CHARGE EXEMPTION**

		PART A	PART B	
40.00	Did the SNF qualify for an exemption from the application of the lower of costs or charges?	N	N	40.00
41.00	Did the SNF-based HHA qualify for an exemption from the application of the lower of costs or charges?	N	N	41.00

**FINANCIAL STATEMENTS**

		1.00	2.00	3.00	
50.00	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	06/15/2026	50.00
51.00	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			51.00

**BAD DEBTS**

		1.00		
52.00	Is the SNF seeking reimbursement for Medicare bad debts?	Y		52.00
53.00	If line 52 is Y, did the SNF change its bad debt collection policy during this cost reporting period?	N		53.00
54.00	If line 52 is Y, did the SNF waive patient deductibles and/or coinsurance?	N		54.00

**PS&R REPORT DATA**

	Description	PART A Y/N	PART A DATE	PART B Y/N	PART B DATE	
	0	1.00	2.00	3.00	4.00	
55.00	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 55 "Paid Claims Verified Current As Of" date, if present, or the paid-through date. (see instructions)	Y	03/23/2026	Y	03/23/2026	55.00
56.00	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		56.00
57.00	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		57.00
58.00	If line 55 or 56 is Y, were adjustments made to PS&R data for corrections of other PS&R Report information?	N		N		58.00

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IDENTIFICATION DATA

**Worksheet S-2**

PS&R REPORT DATA							
		Description	PART A Y/N	PART A DATE	PART B Y/N	PART B DATE	
		0	1.00	2.00	3.00	4.00	
59.00	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		59.00
60.00	Is this cost report prepared using only the provider's records?		N		N		60.00

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IDENTIFICATION DATA

**Worksheet S-2**

COST REPORT PREPARER CONTACT INFORMATION					
		FIRST NAME 1.00	LAST NAME 2.00	TITLE 3.00	
70.00	PREPARER	CHRIS	GUILBAULT	PREPARER	70.00
		NAME 1.00			
71.00	EMPLOYER	HEALTH CARE RESOURCES			71.00
		TELEPHONE NUMBER 1.00	EMAIL ADDRESS 2.00		
72.00	CONTACT INFORMATION	609-987-1440	CHRIS.GUILBAULT@HCRNJ.NET		72.00

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STATISTICAL DATA

Worksheet S-3  
Part I

**PART I - VISITS AND CENSUS DATA**

		NUMBER OF BEDS	BED DAYS AVAILABLE	INPATIENT DAYS					DISCHARGES					
				TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00	12.00	
1.00	SNF - FFS	300	109,500	0	3,822	3,771	4,816	89,809	0	57	12	64	133	1.00
2.00	SNF - HMO			0	1,352	76,048			0	48	171	0	219	2.00
3.00	NF - FFS	0	0	0		0	0	0	0		0	0	0	3.00
4.00	NF - HMO			0		0			0		0	0	0	4.00
5.00	ICF/IID	0	0	0		0	0	0	0		0	0	0	5.00
6.00	HOSPICE	0	0	0	0	0	0	0	0	0	0	0	0	6.00
7.00	TOTAL	300	109,500	0	5,174	79,819	4,816	89,809	0	105	183	64	352	7.00

**PART I - VISITS AND CENSUS DATA**

		AVERAGE LENGTH OF STAY					ADMISSIONS					FTE		
		TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	EMPLOYEE	NON-PAID	
		13.00	14.00	15.00	16.00	17.00	18.00	19.00	20.00	21.00	22.00	23.00	24.00	
1.00	SNF - FFS	0.00	67.05	314.25	75.25	675.26	0	98	19	19	136	296.70	0.00	1.00
2.00	SNF - HMO	0.00	28.17	444.73			0	100	129	0	229			2.00
3.00	NF - FFS	0.00		0.00	0.00	0.00	0		0	0	0	0.00	0.00	3.00
4.00	NF - HMO	0.00		0.00			0		0	0	0			4.00
5.00	ICF/IID	0.00		0.00	0.00	0.00	0		0	0	0	0.00	0.00	5.00
6.00	HOSPICE											0.00	0.00	6.00
7.00	TOTAL													7.00

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STATISTICAL DATA

Worksheet S-3  
Part II

**PART II - SNF WAGE INDEX - DIRECT SALARIES**

		AMOUNT REPORTED	RECLASS-IFICATIONS	ADJUSTMENTS	TOTAL	PAID HOURS	AVERAGE HOURLY WAGE	
		1.00	2.00	3.00	4.00	5.00	6.00	
<b>SALARIES</b>								
1.00	TOTAL SALARY (SEE INSTRUCTIONS)	17,143,595	0	-148,339	16,995,256	617,084.00	27.54	1.00
2.00	PHYSICIAN SALARIES-PART A	0	0	0	0	0.00	0.00	2.00
3.00	PHYSICIAN SALARIES-PART B	0	0	0	0	0.00	0.00	3.00
4.00	HOME OFFICE PERSONNEL	0	0	0	0	0.00	0.00	4.00
5.00	SUM OF LINES 2 THROUGH 4	0	0	0	0	0.00	0.00	5.00
6.00	REVISED WAGES (LINE 1 MINUS LINE 5)	17,143,595	0	-148,339	16,995,256	617,084.00	27.54	6.00
7.00	HOME HEALTH AGENCY	0	0	0	0	0.00	0.00	7.00
8.00	HOSPICE	0	0	0	0	0.00	0.00	8.00
9.00	OTHER EXCLUDED AREAS	0	0	0	0	0.00	0.00	9.00
10.00	SUBTOTAL EXCLUDED SALARY (SUM OF LINES 7 THROUGH 9)	0	0	0	0	0.00	0.00	10.00
11.00	TOTAL ADJUSTED SALARIES (LINE 6 MINUS LINE 10)	17,143,595	0	-148,339	16,995,256	617,084.00	27.54	11.00
<b>OTHER WAGES AND RELATED COST</b>								
12.00	CONTRACT LABOR: PATIENT RELATED & MGMT	271,182	0	0	271,182	7,218.00	37.57	12.00
13.00	CONTRACT LABOR: PHYSICIAN SERVICES-PART A	0	0	0	0	0.00	0.00	13.00
14.00	HOME OFFICE SALARIES AND WAGE RELATED COSTS	0	0	0	0	0.00	0.00	14.00
<b>WAGE RELATED COSTS</b>								
15.00	WAGE RELATED COSTS CORE (SEE PT.IV)	2,627,200	0	0	2,627,200			15.00
16.00	WAGE RELATED COSTS (EXCLUDED UNITS)	0	0	0	0			16.00
17.00	PHYSICIANS PART A - WRC	0	0	0	0			17.00
18.00	PHYSICIANS PART B - WRC	0	0	0	0			18.00
19.00	TOTAL ADJUSTED WAGE RELATED COST (SEE INSTRUCTIONS)	2,627,200	0	0	2,627,200			19.00

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STATISTICAL DATA

**Worksheet S-3  
Part III**

**PART III - SNF WAGE INDEX - OVERHEAD COST - DIRECT SALARIES**

		WKST A LINE NUMBER	AMOUNT REPORTED	RECLASS OF SALARIES	ADJUSTED SALARIES	TOTAL	PAID HOURS	AVERAGE HOURLY WAGE	
		0	1.00	2.00	3.00	4.00	5.00	6.00	
1.00	EMPLOYEE BENEFITS DEPARTMENT	3.00	0	0	0	0	0.00	0.00	1.00
2.00	ADMINISTRATIVE AND GENERAL	4.00	1,016,110	0	-148,339	867,771	24,335.00	35.66	2.00
3.00	PLANT OP, MAINT & REPAIRS	5.00	263,135	0	0	263,135	8,859.00	29.70	3.00
4.00	LAUNDRY AND LINEN SERVICE	6.00	112,320	0	0	112,320	7,252.00	15.49	4.00
5.00	HOUSEKEEPING	7.00	704,063	0	0	704,063	40,011.00	17.60	5.00
6.00	DIETARY	8.00	918,290	0	0	918,290	44,980.00	20.42	6.00
7.00	NURSING ADMINISTRATION	9.00	536,042	0	0	536,042	13,719.00	39.07	7.00
8.00	CENTRAL SERVICES AND SUPPLY	10.00	0	0	0	0	0.00	0.00	8.00
9.00	PHARMACY	11.00	0	0	0	0	0.00	0.00	9.00
10.00	MEDICAL RECORDS	12.00	23,728	0	0	23,728	988.00	24.02	10.00
11.00	MEDICAL SOCIAL SERVICES	13.00	517,185	0	0	517,185	5,858.00	88.29	11.00
12.00	ACTIVITIES PROGRAM	14.00	218,107	0	0	218,107	12,222.00	17.85	12.00
13.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	15.00	0	0	0	0	0.00	0.00	13.00
14.00	TRAINING AND IN-SERVICE EDUCATION	16.00	0	0	0	0	0.00	0.00	14.00
15.00	PATIENT TRANSPORTATION PART A	17.00	0	0	0	0	0.00	0.00	15.00
16.00	OTHER GENERAL SERVICE	18.00	0	0	0	0	0.00	0.00	16.00

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STATISTICAL DATA

**Worksheet S-3  
Part IV**

<b>PART IV - SNF WAGE RELATED COSTS</b>			
			AMOUNT
			1.00
<b>RETIREMENT COST</b>			
1.00	401k EMPLOYER CONTRIBUTIONS		1.00
2.00	TAX SHELTERED ANNUITY EMPLOYER CONTRIBUTION		2.00
3.00	QUALIFIED AND NON-QUALIFIED PENSION PLAN COST		3.00
4.00	PRIOR YEAR PENSION SERVICE COST		4.00
<b>PLAN ADMINISTRATIVE COSTS</b>			
5.00	401K/TSA PLAN ADMINISTRATION FEES		5.00
6.00	LEGAL/ACCOUNTING/MANAGEMENT FEES-PENSION PLAN		6.00
7.00	EMPLOYEE MANAGED CARE PROGRAM ADMINISTRATION FEES		7.00
<b>HEALTH AND INSURANCE COSTS</b>			
8.00	HEALTH INSURANCE	488,989	8.00
9.00	PRESCRIPTION DRUG PLAN	0	9.00
10.00	DENTAL, HEARING AND VISION PLANS	45,786	10.00
11.00	LIFE INSURANCE	107,819	11.00
12.00	ACCIDENTAL INSURANCE	0	12.00
13.00	DISABILITY INSURANCE	0	13.00
14.00	LONG-TERM CARE INSURANCE	0	14.00
15.00	WORKERS' COMPENSATION INSURANCE	194,655	15.00
16.00	RETIREMENT HEALTH CARE COST	0	16.00
<b>TAXES</b>			
17.00	FICA - EMPLOYER'S PORTION ONLY	1,484,998	17.00
18.00	MEDICARE TAXES - EMPLOYER'S PORTION ONLY	0	18.00
19.00	UNEMPLOYMENT INSURANCE	0	19.00
20.00	STATE OR FEDERAL UNEMPLOYMENT TAXES	304,953	20.00
<b>OTHER</b>			
21.00	EXECUTIVE DEFERRED COMPENSATION	0	21.00
22.00	DAY CARE COST AND ALLOWANCES	0	22.00
23.00	TUITION REIMBURSEMENT	0	23.00
24.00	TOTAL WAGE RELATED COST	<b>2,627,200</b>	24.00

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STATISTICAL DATA

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)	
	1.00	2.00	3.00	4.00	5.00	

**DIRECT SALARIES**

**NURSING EMPLOYEES**

1.00	REGISTERED NURSE	2,043,409	315,878	2,359,287	27,020.00	87.32	1.00
2.00	LICENSED PRACTICAL NURSE	3,967,346	613,288	4,580,634	91,389.00	50.12	2.00
3.00	CERTIFIED NURSING ASSISTANT	5,977,355	924,003	6,901,358	320,899.00	21.51	3.00
4.00	TOTAL NURSING EXPENDITURES	11,988,110	1,853,169	13,841,279	439,308.00	31.51	4.00
5.00	PHYSICAL THERAPIST	390,633	60,386	451,019	8,314.00	54.25	5.00
6.00	PHYSICAL THERAPY ASSISTANT	0	0	0	0.00	0.00	6.00
7.00	OCCUPATIONAL THERAPIST	367,341	56,785	424,126	9,336.00	45.43	7.00
8.00	OCCUPATIONAL THERAPY ASSISTANT	0	0	0	0.00	0.00	8.00
9.00	SPEECH-LANGUAGE PATHOLOGIST	88,531	13,685	102,216	1,901.00	53.77	9.00
10.00	THERAPY AIDES AND STUDENTS	0	0	0	0.00	0.00	10.00
11.00	RESPIRATORY THERAPIST	0	0	0	0.00	0.00	11.00
12.00	OTHER MEDICAL STAFF	0	0	0	0.00	0.00	12.00

**CONTRACT LABOR**

**NURSING EMPLOYEES**

15.00	REGISTERED NURSE	227	0	227	4.00	56.75	15.00
16.00	LICENSED PRACTICAL NURSE	9,056	0	9,056	177.00	51.16	16.00
17.00	CERTIFIED NURSING ASSISTANT	261,899	0	261,899	7,037.00	37.22	17.00
18.00	TOTAL NURSING EXPENDITURES	271,182	0	271,182	7,218.00	37.57	18.00

**TECHNICAL/PROFESSIONAL EMPLOYEES**

19.00	PHYSICAL THERAPIST	0	0	0	0.00	0.00	19.00
20.00	PHYSICAL THERAPY ASSISTANT	0	0	0	0.00	0.00	20.00
21.00	OCCUPATIONAL THERAPIST	0	0	0	0.00	0.00	21.00
22.00	OCCUPATIONAL THERAPY ASSISTANT	0	0	0	0.00	0.00	22.00
23.00	SPEECH-LANGUAGE PATHOLOGIST	0	0	0	0.00	0.00	23.00
24.00	THERAPY AIDES AND STUDENTS	0	0	0	0.00	0.00	24.00
25.00	RESPIRATORY THERAPIST	0	0	0	0.00	0.00	25.00
26.00	OTHER MEDICAL STAFF	0	0	0	0.00	0.00	26.00

**HOME OFFICE/CHAIN ORGANIZATION**

**NURSING EMPLOYEES**

29.00	REGISTERED NURSE	0	0	0	0.00	0.00	29.00
30.00	LICENSED PRACTICAL NURSE	0	0	0	0.00	0.00	30.00
31.00	CERTIFIED NURSING ASSISTANT	0	0	0	0.00	0.00	31.00
32.00	TOTAL NURSING EXPENDITURES	0	0	0	0.00	0.00	32.00

**TECHNICAL/PROFESSIONAL EMPLOYEES**

33.00	PHYSICAL THERAPIST	0	0	0	0.00	0.00	33.00
34.00	PHYSICAL THERAPY ASSISTANT	0	0	0	0.00	0.00	34.00
35.00	OCCUPATIONAL THERAPIST	0	0	0	0.00	0.00	35.00
36.00	OCCUPATIONAL THERAPY ASSISTANT	0	0	0	0.00	0.00	36.00
37.00	SPEECH-LANGUAGE PATHOLOGIST	0	0	0	0.00	0.00	37.00
38.00	THERAPY AIDES AND STUDENTS	0	0	0	0.00	0.00	38.00
39.00	RESPIRATORY THERAPIST	0	0	0	0.00	0.00	39.00
40.00	OTHER MEDICAL STAFF	0	0	0	0.00	0.00	40.00

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RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

		Cost Center Description	SALARIES & WAGES	CONTRACT LABOR COSTS	LABOR SUBTOTAL	OTHER COSTS	SUBTOTAL	
			1.00	2.00	3.00	4.00	5.00	
<b>GENERAL SERVICE COST CENTERS</b>								
1.00	00100	CAPITAL RELATED-BUILDINGS & FIXTURES				2,952,779	2,952,779	1.00
2.00	00200	CAPITAL RELATED-MOVABLE EQUIPMENT				12,484	12,484	2.00
3.00	00300	EMPLOYEE BENEFITS DEPARTMENT	0	0	0	2,727,324	2,727,324	3.00
4.00	00400	ADMINISTRATIVE AND GENERAL	1,016,110	13,820	1,029,930	3,954,690	4,984,620	4.00
5.00	00500	PLANT OP, MAINT. & REPAIRS	263,135	110,356	373,491	1,346,809	1,720,300	5.00
6.00	00600	LAUNDRY AND LINEN SERVICE	112,320	0	112,320	0	112,320	6.00
7.00	00700	HOUSEKEEPING	704,063	0	704,063	138,152	842,215	7.00
8.00	00800	DIETARY	918,290	93,789	1,012,079	798,719	1,810,798	8.00
9.00	00900	NURSING ADMINISTRATION	536,042	10,760	546,802	0	546,802	9.00
10.00	01000	CENTRAL SERVICES AND SUPPLY	0	0	0	0	0	10.00
11.00	01100	PHARMACY	0	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS	23,728	0	23,728	0	23,728	12.00
13.00	01300	MEDICAL SOCIAL SERVICES	517,185	0	517,185	0	517,185	13.00
14.00	01400	ACTIVITIES PROGRAM	218,107	3,015	221,122	72,300	293,422	14.00
17.00	01700	PATIENT TRANSPORTATION PART A	0	0	0	8,216	8,216	17.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>								
25.00	02500	SKILLED NURSING FACILITY	11,988,110	271,183	12,259,293	590,071	12,849,364	25.00
26.00	02600	NURSING FACILITY	0	0	0	0	0	26.00
27.00	02700	ICF/IID	0	0	0	0	0	27.00
<b>ANCILLARY SERVICE COST CENTERS</b>								
30.00	03000	RADIOLOGY-DIAGNOSTIC	0	0	0	551	551	30.00
31.00	03100	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	31.00
32.00	03200	LABORATORY	0	0	0	15,993	15,993	32.00
33.00	03300	INTRAVENOUS THERAPY	0	0	0	0	0	33.00
34.00	03400	RESPIRATORY THERAPY	0	0	0	0	0	34.00
35.00	03500	PHYSICAL THERAPY	390,633	42,000	432,633	1,794	434,427	35.00
36.00	03600	OCCUPATIONAL THERAPY	367,341	0	367,341	0	367,341	36.00
37.00	03700	SPEECH LANGUAGE PATHOLOGIST	88,531	350	88,881	0	88,881	37.00
38.00	03800	AUDIOLOGY	0	0	0	0	0	38.00
39.00	03900	ELECTROCARDIOLOGY	0	0	0	0	0	39.00
40.00	04000	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	40.00
41.00	04100	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	63,095	63,095	41.00
42.00	04200	DRUGS: IV SOLUTIONS	0	0	0	0	0	42.00
43.00	04300	DENTAL CARE	0	0	0	0	0	43.00
44.00	04400	APPLIANCES AND EQUIPMENT	0	0	0	735	735	44.00
45.00	04500	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	45.00
46.00	04600	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	46.00
47.00	04700	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	47.00
<b>OUTPATIENT SERVICE COST CENTERS</b>								
60.00	06000	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	60.00
61.00	06100	OUTPATIENT LABORATORY	0	0	0	0	0	61.00
62.00	06200	PORTABLE X-RAY SERVICES	0	0	0	0	0	62.00
63.00	06300	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	63.00
64.00	06400	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	64.00
<b>OUTPATIENT REIMBURSABLE COST CENTERS</b>								
70.00	07000	HOME HEALTH AGENCY	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	507	507	71.00
72.00	07200	HOSPICE	0	0	0	0	0	72.00
73.00	07300	CORF	0	0	0	0	0	73.00
74.00	07400	OPT	0	0	0	0	0	74.00
75.00	07500	OOT	0	0	0	0	0	75.00
76.00	07600	OSP	0	0	0	0	0	76.00
77.00	07700	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	77.00
<b>COST REIMBURSED SERVICES COST CENTERS</b>								
80.00	08000	PREVENTIVE VACCINES				46,820	46,820	80.00

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RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

		Cost Center Description	SALARIES & WAGES	CONTRACT LABOR COSTS	LABOR SUBTOTAL	OTHER COSTS	SUBTOTAL	
			1.00	2.00	3.00	4.00	5.00	
81.00	08100	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	81.00
89.00		SUBTOTAL	17,143,595	545,273	17,688,868	12,731,039	30,419,907	89.00
<b>NONREIMBURSABLE COST CENTERS</b>								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	NONPAID WORKERS	0	0	0	0	0	91.00
92.00	09200	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	OTHER NONREIMBURSABLE COST	0	0	0	0	0	93.00
100.00		TOTAL	17,143,595	545,273	17,688,868	12,731,039	30,419,907	100.00

RUNNELLS SPECIALIZED HOSPITAL		Period:	Run Date Time: 6/1/2026 11:00 am
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RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

		Cost Center Description	RECLASS- IFICATIONS	RECLASSIFIED TRIAL BALANCE	ADJUSTMENTS	EXPENSES FOR COST ALLOCATION		
			6.00	7.00	8.00	9.00		
<b>GENERAL SERVICE COST CENTERS</b>								
1.00	00100	CAPITAL RELATED-BUILDINGS & FIXTURES	0	2,952,779	-1,512,607	1,440,172		1.00
2.00	00200	CAPITAL RELATED-MOVABLE EQUIPMENT	0	12,484	0	12,484		2.00
3.00	00300	EMPLOYEE BENEFITS DEPARTMENT	0	2,727,324	0	2,727,324		3.00
4.00	00400	ADMINISTRATIVE AND GENERAL	0	4,984,620	-827,484	4,157,136		4.00
5.00	00500	PLANT OP, MAINT. & REPAIRS	0	1,720,300	-83,455	1,636,845		5.00
6.00	00600	LAUNDRY AND LINEN SERVICE	0	112,320	0	112,320		6.00
7.00	00700	HOUSEKEEPING	0	842,215	0	842,215		7.00
8.00	00800	DIETARY	0	1,810,798	0	1,810,798		8.00
9.00	00900	NURSING ADMINISTRATION	0	546,802	0	546,802		9.00
10.00	01000	CENTRAL SERVICES AND SUPPLY	0	0	0	0		10.00
11.00	01100	PHARMACY	0	0	0	0		11.00
12.00	01200	MEDICAL RECORDS	0	23,728	0	23,728		12.00
13.00	01300	MEDICAL SOCIAL SERVICES	0	517,185	0	517,185		13.00
14.00	01400	ACTIVITIES PROGRAM	0	293,422	0	293,422		14.00
17.00	01700	PATIENT TRANSPORTATION PART A	0	8,216	0	8,216		17.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>								
25.00	02500	SKILLED NURSING FACILITY	0	12,849,364	-72,033	12,777,331		25.00
26.00	02600	NURSING FACILITY	0	0	0	0		26.00
27.00	02700	ICF/IID	0	0	0	0		27.00
<b>ANCILLARY SERVICE COST CENTERS</b>								
30.00	03000	RADIOLOGY-DIAGNOSTIC	0	551	0	551		30.00
31.00	03100	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0		31.00
32.00	03200	LABORATORY	0	15,993	0	15,993		32.00
33.00	03300	INTRAVENOUS THERAPY	0	0	0	0		33.00
34.00	03400	RESPIRATORY THERAPY	0	0	0	0		34.00
35.00	03500	PHYSICAL THERAPY	0	434,427	0	434,427		35.00
36.00	03600	OCCUPATIONAL THERAPY	0	367,341	0	367,341		36.00
37.00	03700	SPEECH LANGUAGE PATHOLOGIST	0	88,881	0	88,881		37.00
38.00	03800	AUDIOLOGY	0	0	0	0		38.00
39.00	03900	ELECTROCARDIOLOGY	0	0	0	0		39.00
40.00	04000	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0		40.00
41.00	04100	DRUGS: DRUGS CHARGED TO PATIENTS	0	63,095	0	63,095		41.00
42.00	04200	DRUGS: IV SOLUTIONS	0	0	0	0		42.00
43.00	04300	DENTAL CARE	0	0	0	0		43.00
44.00	04400	APPLIANCES AND EQUIPMENT	0	735	0	735		44.00
45.00	04500	BLOOD AND BLOOD PRODUCTS	0	0	0	0		45.00
46.00	04600	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0		46.00
47.00	04700	OTHER ANCILLARY SERVICE COST	0	0	0	0		47.00
<b>OUTPATIENT SERVICE COST CENTERS</b>								
60.00	06000	SCREENING & PREVENTIVE SERVICES	0	0	0	0		60.00
61.00	06100	OUTPATIENT LABORATORY	0	0	0	0		61.00
62.00	06200	PORTABLE X-RAY SERVICES	0	0	0	0		62.00
63.00	06300	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0		63.00
64.00	06400	OTHER OUTPATIENT SERVICE COST	0	0	0	0		64.00
<b>OUTPATIENT REIMBURSABLE COST CENTERS</b>								
70.00	07000	HOME HEALTH AGENCY	0	0	0	0		70.00
71.00	07100	AMBULANCE	0	507	0	507		71.00
72.00	07200	HOSPICE	0	0	0	0		72.00
73.00	07300	CORF	0	0	0	0		73.00
74.00	07400	OPT	0	0	0	0		74.00
75.00	07500	OOT	0	0	0	0		75.00
76.00	07600	OSP	0	0	0	0		76.00
77.00	07700	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0		77.00
<b>COST REIMBURSED SERVICES COST CENTERS</b>								

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RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

		Cost Center Description	RECLASS- IFICATIONS	RECLASSIFIED TRIAL BALANCE	ADJUSTMENTS	EXPENSES FOR COST ALLOCATION		
			6.00	7.00	8.00	9.00		
80.00	08000	PREVENTIVE VACCINES	0	46,820	0	46,820		80.00
81.00	08100	OTHER COST REIMBURSED SERVICE COST	0	0	0	0		81.00
89.00		SUBTOTAL	0	30,419,907	-2,495,579	27,924,328		89.00
<b>NONREIMBURSABLE COST CENTERS</b>								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0		90.00
91.00	09100	NONPAID WORKERS	0	0	0	0		91.00
92.00	09200	PHYSICIAN PRIVATE OFFICES	0	0	0	0		92.00
93.00	09300	OTHER NONREIMBURSABLE COST	0	0	0	0		93.00
100.00		TOTAL	0	30,419,907	-2,495,579	27,924,328		100.00

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RECONCILIATION OF CAPITAL COSTS CENTERS

Worksheet A-7

**PART I - ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES**

		BEGINNING BALANCES	ACQUISITIONS			DISPOSALS AND RETIREMENTS	ENDING BALANCE	FULLY DEPRECIATED ASSETS	
			PURCHASES	DONATION	TOTAL				
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	
1.00	LAND	0	0	0	0	0	0	0	1.00
2.00	LAND IMPROVEMENTS	0	0	0	0	0	0	0	2.00
3.00	BUILDINGS AND FIXTURES	0	0	0	0	0	0	0	3.00
4.00	BUILDING IMPROVEMENTS	3,524,642	0	0	0	0	3,524,642	0	4.00
5.00	FIXED EQUIPMENT	0	0	0	0	0	0	0	5.00
6.00	MOVABLE EQUIPMENT	2,062,985	149,749	0	149,749	0	2,212,734	0	6.00
7.00	SUBTOTAL	5,587,627	149,749	0	149,749	0	5,737,376	0	7.00
8.00	RECONCILING ITEMS	0	0	0	0	0	0	0	8.00
9.00	TOTAL	5,587,627	149,749	0	149,749	0	5,737,376	0	9.00

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

		DEPRECIATION	LEASE	INTEREST	INSURANCE	TAXES	OTHER CAPITAL RELATED COSTS	TOTAL	
1.00	CAPITAL RELATED COSTS - BUILDINGS & FIXTURES	158,042	0	606,281	209,585	466,264	0	1,440,172	1.00
2.00	CAPITAL RELATED COSTS - MOVABLE EQUIPMENT	0	12,484	0	0	0	0	12,484	2.00
3.00	TOTAL	158,042	12,484	606,281	209,585	466,264	0	1,452,656	3.00

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ADJUSTMENTS TO EXPENSES

Worksheet A-8

						WORKSHEET A	
	DESCRIPTION OF ADJUSTMENT	BASIS	AMOUNT	COST CENTER	LINE NO.		
	1.00	2.00	3.00	4.00	5.00		
1.00	INVESTMENT INCOME ON RESTRICTED FUNDS (CMS PUB. 15-1, CHAPTER 2)		0		0.00	1.00	
2.00	TRADE, QUANTITY, TIME, AND OTHER DISCOUNTS ON PURCHASES (CMS PUB. 15-1, CHAPTER 8)		0		0.00	2.00	
3.00	REBATES AND REFUNDS OF EXPENSES (CMS PUB. 15-1, CHAPTER 8)		0		0.00	3.00	
4.00	RENTAL OF PROVIDER SPACE BY SUPPLIERS (CMS PUB. 15-1, CHAPTER 8)		0		0.00	4.00	
5.00	TELEPHONE SERVICES (CMS PUB. 15-1, CHAPTER 21)		0		0.00	5.00	
6.00	TELEVISION AND RADIO SERVICES (CMS PUB. 15-1, CHAPTER 21)		0		0.00	6.00	
7.00	PARKING LOT (CMS PUB. 15-1, CHAPTER 21)		0		0.00	7.00	
8.00	REMUNERATION APPLICABLE TO PROVIDER-BASED PHYSICIAN ADJUSTMENT	A-8-2	0			8.00	
9.00	SALE OF SCRAP, WASTE, ETC. (CMS PUB. 15-1, CHAPTER 23)		0		0.00	9.00	
10.00	RELATED ORGANIZATION AND HOME OFFICE COST TRANSACTIONS (CMS PUB. 15-1, CHAPTER 10)	A-8-1	-638,253			10.00	
11.00	LAUNDRY AND LINEN SERVICE		0		0.00	11.00	
12.00	REVENUE - EMPLOYEE MEALS		0		0.00	12.00	
13.00	COST OF MEALS - GUESTS		0		0.00	13.00	
14.00	SALE OF MEDICAL SUPPLIES TO OTHER THAN PATIENTS		0		0.00	14.00	
15.00	SALE OF DRUGS TO OTHER THAN PATIENTS		0		0.00	15.00	
16.00	REVENUE - COPYING COSTS OF MEDICAL RECORDS AND ABSTRACTS		0		0.00	16.00	
17.00	VENDING MACHINES		0		0.00	17.00	
18.00	INCOME FROM IMPOSITION OF INTEREST, FINANCE, OR PENALTY CHARGES (CMS PUB. 15-1, CHAPTER 21)		0		0.00	18.00	
19.00	INTEREST EXPENSE ON MEDICARE OVERPAYMENTS AND BORROWINGS TO REPAY MEDICARE OVERPAYMENTS		0		0.00	19.00	
20.00	DEPRECIATION--BUILDINGS AND FIXTURES		0	CAPITAL RELATED-BUILDINGS & FIXTURES	1.00	20.00	
21.00	DEPRECIATION--MOVABLE EQUIPMENT		0	CAPITAL RELATED-MOVABLE EQUIPMENT	2.00	21.00	
22.00	SHORT TERM INPATIENT HOSPICE CARE		0		0.00	22.00	
23.00	HOSPICE NON-CORE CONTRACTED SERVICES		0		0.00	23.00	
24.00	MISC INCOME	B	-50	ADMINISTRATIVE AND GENERAL	4.00	24.00	
24.01	CLINICAL PSYCHIATRIST	A	-1,483	ADMINISTRATIVE AND GENERAL	4.00	24.01	
24.03	MARKETING	A	-198,526	ADMINISTRATIVE AND GENERAL	4.00	24.03	
24.04	BAD DEBT EXPENSE	A	-632,781	ADMINISTRATIVE AND GENERAL	4.00	24.04	
25.00	RUNNELLS BH	B	-78,161	PLANT OP, MAINT. & REPAIRS	5.00	25.00	
26.00	RUNNELLS BH	B	-5,294	PLANT OP, MAINT. & REPAIRS	5.00	26.00	
27.00	RUNNELLS BH	B	-72,033	SKILLED NURSING FACILITY	25.00	27.00	
28.00	RUNNELLS BH	B	-868,998	CAPITAL RELATED-BUILDINGS & FIXTURES	1.00	28.00	
100.00	<b>TOTAL</b>		<b>-2,495,579</b>			100.00	

RUNNELLS SPECIALIZED HOSPITAL		Period:	Run Date Time: 6/1/2026 11:00 am
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RELATED ORGANIZATIONS AND HOME OFFICE COSTS

Worksheet A-8-1  
Parts I & II

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

WORKSHEET A COST CENTER								
LINE #	DESCRIPTION	EXPENSE ITEM	LINE # ON PART II	AMOUNT ALLOWABLE IN COST	AMOUNT INCLUDED IN WKST. A, COL. 9	NET ADJUSTMENT		
1.00	2.00	3.00	4.00	5.00	6.00	7.00		
1.00	1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	RENT	2.00	0	2,369,938	-2,369,938	1.00
2.00	1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	MORTGAGE INTEREST	2.00	556,586	0	556,586	2.00
3.00	1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	REAL ESTATE TAX	2.00	444,774	0	444,774	3.00
4.00	1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	INSURANCE	2.00	209,585	0	209,585	4.00
5.00	1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	DEPRECIATION	2.00	515,384	0	515,384	5.00
6.00	4.00	ADMINISTRATIVE AND GENERAL	REALTY ADMIN COSTS	2.00	5,356	0	5,356	6.00
7.00	0.00			0.00	0	0	0	7.00
8.00	0.00			0.00	0	0	0	8.00
9.00	0.00			0.00	0	0	0	9.00
10.00	0.00			0.00	0	0	0	10.00
100.00	<b>TOTAL</b>				<b>1,731,685</b>	<b>2,369,938</b>	<b>-638,253</b>	<b>100.00</b>

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

RELATED ORGANIZATIONS								
INTERRELATIONSHIP INDICATOR	INTERRELATIONSHIP DESCRIPTION (IF COLUMN 1 = G)	NAME	PERCENTAGE OF OWNERSHIP	NAME	MEDICARE CCN OR HOME OFFICE #	PERCENTAGE OF OWNERSHIP	TYPE OF BUSINESS	
1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	
1.00	B	RUNNELLS VENTURES, LLC	100.00	RUNNELLS OPERATING, LLC		100.00	NURSING FACILITY	1.00
2.00	B	RUNNELLS VENTURES, LLC	100.00	RUNNELLS REALTY, LLC		100.00	LANDLORD	2.00
3.00			0.00			0.00		3.00
4.00			0.00			0.00		4.00
5.00			0.00			0.00		5.00
6.00			0.00			0.00		6.00
7.00			0.00			0.00		7.00
8.00			0.00			0.00		8.00
9.00			0.00			0.00		9.00
10.00			0.00			0.00		10.00

RUNNELLS SPECIALIZED HOSPITAL		Period:	Run Date Time: 6/1/2026 11:00 am
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ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B  
Part I

	Cost Center Description	NET EXPENSES FOR COST ALLOCATION	CRC - B&F	CRC - ME	EMPLOYEE BENEFITS DEPARTMENT	Subtotal	ADMINISTRATIVE AND GENERAL	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	3.00	3A	4.00	5.00	6.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	1,440,172	1,440,172							1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT	12,484		12,484						2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT	2,727,324	44,849	389	2,772,562					3.00
4.00	ADMINISTRATIVE AND GENERAL	4,157,136	211,501	1,833	164,331	4,534,801	4,534,801			4.00
5.00	PLANT OP, MAINT. & REPAIRS	1,636,845	60,776	527	42,556	1,740,704	337,491	2,078,195		5.00
6.00	LAUNDRY AND LINEN SERVICE	112,320	30,263	262	18,165	161,010	31,217	56,002	248,229	6.00
7.00	HOUSEKEEPING	842,215	15,974	138	113,865	972,192	188,491	29,560	0	7.00
8.00	DIETARY	1,810,798	137,360	1,191	148,511	2,097,860	406,737	254,185	0	8.00
9.00	NURSING ADMINISTRATION	546,802	32,586	282	86,692	666,362	129,196	60,301	0	9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	0	0	0	0	0	0	10.00
11.00	PHARMACY	0	0	0	0	0	0	0	0	11.00
12.00	MEDICAL RECORDS	23,728	0	0	3,837	27,565	5,344	0	0	12.00
13.00	MEDICAL SOCIAL SERVICES	517,185	13,290	115	83,642	614,232	119,089	24,593	0	13.00
14.00	ACTIVITIES PROGRAM	293,422	94,196	817	35,274	423,709	82,150	174,309	0	14.00
17.00	PATIENT TRANSPORTATION PART A	8,216	0	0	0	8,216	1,593	0	0	17.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
25.00	SKILLED NURSING FACILITY	12,777,331	726,884	6,303	1,938,786	15,449,304	2,995,334	1,345,096	248,229	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	0	0	0	0	27.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
30.00	RADIOLOGY-DIAGNOSTIC	551	3,054	26	0	3,631	704	5,652	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	31.00
32.00	LABORATORY	15,993	944	8	0	16,945	3,285	1,747	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	33.00
34.00	RESPIRATORY THERAPY	0	2,064	18	0	2,082	404	3,819	0	34.00
35.00	PHYSICAL THERAPY	434,427	31,272	271	63,176	529,146	102,592	57,869	0	35.00
36.00	OCCUPATIONAL THERAPY	367,341	15,233	132	59,409	442,115	85,718	28,189	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	88,881	2,064	18	14,318	105,281	20,412	3,819	0	37.00
38.00	AUDIOLOGY	0	0	0	0	0	0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	63,095	9,246	80	0	72,421	14,041	17,109	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	735	0	0	0	735	143	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
<b>OUTPATIENT REIMBURSABLE COST CENTERS</b>										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	507	0	0	0	507	98	0	0	71.00
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00
73.00	CORF	0	0	0	0	0	0	0	0	73.00
74.00	OPT	0	0	0	0	0	0	0	0	74.00

RUNNELLS SPECIALIZED HOSPITAL		Period:	Run Date Time: 6/1/2026 11:00 am
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ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B  
Part I

	Cost Center Description	NET EXPENSES FOR COST ALLOCATION	CRC - B&F	CRC - ME	EMPLOYEE BENEFITS DEPARTMENT	Subtotal	ADMINISTRATIVE AND GENERAL	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	3.00	3A	4.00	5.00	6.00	
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
<b>COST REIMBURSED SERVICES COST CENTERS</b>										
80.00	PREVENTIVE VACCINES	46,820	46	0	0	46,866	9,086	86	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	27,924,328	1,431,602	12,410	2,772,562	27,915,684	4,533,125	2,062,336	248,229	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	8,570	74	0	8,644	1,676	15,859	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	OTHER NONREIMBURSABLE COST	0	0	0	0	0	0	0	0	93.00
98.00	CROSS FOOT ADJUSTMENTS									98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	27,924,328	1,440,172	12,484	2,772,562	27,924,328	4,534,801	2,078,195	248,229	100.00

RUNNELLS SPECIALIZED HOSPITAL		Period:	Run Date Time: 6/1/2026 11:00 am
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ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B  
Part I

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICES	ACTIVITIES PROGRAM	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES									1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT									3.00
4.00	ADMINISTRATIVE AND GENERAL									4.00
5.00	PLANT OP, MAINT. & REPAIRS									5.00
6.00	LAUNDRY AND LINEN SERVICE									6.00
7.00	HOUSEKEEPING	1,190,243								7.00
8.00	DIETARY	151,830	2,910,612							8.00
9.00	NURSING ADMINISTRATION	36,019		891,878						9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	0	0					10.00
11.00	PHARMACY	0	0	0	0	0				11.00
12.00	MEDICAL RECORDS	0	0	0	0	0	32,909			12.00
13.00	MEDICAL SOCIAL SERVICES	14,690	0	0	0	0	0	772,604		13.00
14.00	ACTIVITIES PROGRAM	104,119	0	0	0	0	0	0	784,287	14.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
25.00	SKILLED NURSING FACILITY	803,456	2,910,612	891,878	0	0	32,909	772,604	784,287	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	0	0	0	0	27.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
30.00	RADIOLOGY-DIAGNOSTIC	3,376	0	0	0	0	0	0	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	31.00
32.00	LABORATORY	1,043	0	0	0	0	0	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	33.00
34.00	RESPIRATORY THERAPY	2,281	0	0	0	0	0	0	0	34.00
35.00	PHYSICAL THERAPY	34,566	0	0	0	0	0	0	0	35.00
36.00	OCCUPATIONAL THERAPY	16,838	0	0	0	0	0	0	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	2,281	0	0	0	0	0	0	0	37.00
38.00	AUDIOLOGY	0	0	0	0	0	0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	10,220	0	0	0	0	0	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
<b>OUTPATIENT REIMBURSABLE COST CENTERS</b>										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00
73.00	CORF	0	0	0	0	0	0	0	0	73.00
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00

RUNNELLS SPECIALIZED HOSPITAL		Period:	Run Date Time: 6/1/2026 11:00 am
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ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B  
Part I

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICES	ACTIVITIES PROGRAM	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
<b>COST REIMBURSED SERVICES COST CENTERS</b>										
80.00	PREVENTIVE VACCINES	51	0	0	0	0	0	0	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	1,180,770	2,910,612	891,878	0	0	32,909	772,604	784,287	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	9,473	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	OTHER NONREIMBURSABLE COST	0	0	0	0	0	0	0	0	93.00
98.00	CROSS FOOT ADJUSTMENTS									98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	1,190,243	2,910,612	891,878	0	0	32,909	772,604	784,287	100.00

RUNNELLS SPECIALIZED HOSPITAL		Period:	Run Date Time: 6/1/2026 11:00 am
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ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B  
Part I

	Cost Center Description	PATIENT TRANSPORT PART A	SUBTOTAL	POST STEPDOWN ADJ	TOTAL	
		17.00	19.00	20.00	21.00	
<b>GENERAL SERVICE COST CENTERS</b>						
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES					1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT					2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT					3.00
4.00	ADMINISTRATIVE AND GENERAL					4.00
5.00	PLANT OP, MAINT. & REPAIRS					5.00
6.00	LAUNDRY AND LINEN SERVICE					6.00
7.00	HOUSEKEEPING					7.00
8.00	DIETARY					8.00
9.00	NURSING ADMINISTRATION					9.00
10.00	CENTRAL SERVICES AND SUPPLY					10.00
11.00	PHARMACY					11.00
12.00	MEDICAL RECORDS					12.00
13.00	MEDICAL SOCIAL SERVICES					13.00
14.00	ACTIVITIES PROGRAM					14.00
17.00	PATIENT TRANSPORTATION PART A	9,809				17.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>						
25.00	SKILLED NURSING FACILITY	9,809	26,243,518	0	26,243,518	25.00
26.00	NURSING FACILITY		0	0	0	26.00
27.00	ICF/IID		0	0	0	27.00
<b>ANCILLARY SERVICE COST CENTERS</b>						
30.00	RADIOLOGY-DIAGNOSTIC		13,363	0	13,363	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY		0	0	0	31.00
32.00	LABORATORY		23,020	0	23,020	32.00
33.00	INTRAVENOUS THERAPY		0	0	0	33.00
34.00	RESPIRATORY THERAPY		8,586	0	8,586	34.00
35.00	PHYSICAL THERAPY		724,173	0	724,173	35.00
36.00	OCCUPATIONAL THERAPY		572,860	0	572,860	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST		131,793	0	131,793	37.00
38.00	AUDIOLOGY		0	0	0	38.00
39.00	ELECTROCARDIOLOGY		0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS		0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS		113,791	0	113,791	41.00
42.00	DRUGS: IV SOLUTIONS		0	0	0	42.00
43.00	DENTAL CARE		0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT		878	0	878	44.00
45.00	BLOOD AND BLOOD PRODUCTS		0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE		0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST		0	0	0	47.00
<b>OUTPATIENT SERVICE COST CENTERS</b>						
60.00	SCREENING & PREVENTIVE SERVICES		0	0	0	60.00
61.00	OUTPATIENT LABORATORY		0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES		0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT		0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST		0	0	0	64.00
<b>OUTPATIENT REIMBURSABLE COST CENTERS</b>						
70.00	HOME HEALTH AGENCY		0	0	0	70.00
71.00	AMBULANCE	0	605	0	605	71.00
72.00	HOSPICE		0	0	0	72.00
73.00	CORF		0	0	0	73.00
74.00	OPT		0	0	0	74.00
75.00	OOT		0	0	0	75.00
76.00	OSP		0	0	0	76.00

RUNNELLS SPECIALIZED HOSPITAL		Period:	Run Date Time: 6/1/2026 11:00 am
Provider CCN: 31-5009		From: 01/01/2025	MCRIF32 <b>2540-24</b>
		To: 12/31/2025	Version: 2.7.181.0

ALLOCATION OF GENERAL SERVICES COSTS

**Worksheet B  
Part I**

	Cost Center Description	PATIENT TRANSPORT PART A	SUBTOTAL	POST STEPDOWN ADJ	TOTAL		
		17.00	19.00	20.00	21.00		
77.00	OTHER OUTPATIENT REIMBURSABLE COST		0	0	0		77.00
<b>COST REIMBURSED SERVICES COST CENTERS</b>							
80.00	PREVENTIVE VACCINES		56,089	0	56,089		80.00
81.00	OTHER COST REIMBURSED SERVICE COST		0	0	0		81.00
89.00	SUBTOTAL	9,809	27,888,676	0	27,888,676		89.00
<b>NONREIMBURSABLE COST CENTERS</b>							
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN		35,652	0	35,652		90.00
91.00	NONPAID WORKERS		0	0	0		91.00
92.00	PHYSICIAN PRIVATE OFFICES		0	0	0		92.00
93.00	OTHER NONREIMBURSABLE COST		0	0	0		93.00
98.00	CROSS FOOT ADJUSTMENTS						98.00
99.00	NEGATIVE COST CENTER	0	0	0	0		99.00
100.00	TOTAL	9,809	27,924,328	0	27,924,328		100.00

RUNNELLS SPECIALIZED HOSPITAL		Period:	Run Date Time: 6/1/2026 11:00 am
Provider CCN: 31-5009		From: 01/01/2025	MCRIF32 2540-24
		To: 12/31/2025	Version: 2.7.181.0

ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B  
Part II

	Cost Center Description	DIRECTLY ASSIGNED CAPITAL RELATED COST	CRC - B&F	CRC - ME	Subtotal	EMPLOYEE BENEFITS DEPARTMENT	ADMINISTRATIVE AND GENERAL	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	2A	3.00	4.00	5.00	6.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES									1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT	0	44,849	389	45,238	45,238				3.00
4.00	ADMINISTRATIVE AND GENERAL	0	211,501	1,833	213,334	2,682	216,016			4.00
5.00	PLANT OP, MAINT. & REPAIRS	0	60,776	527	61,303	694	16,077	78,074		5.00
6.00	LAUNDRY AND LINEN SERVICE	0	30,263	262	30,525	296	1,487	2,104	34,412	6.00
7.00	HOUSEKEEPING	0	15,974	138	16,112	1,858	8,979	1,110	0	7.00
8.00	DIETARY	0	137,360	1,191	138,551	2,423	19,376	9,549	0	8.00
9.00	NURSING ADMINISTRATION	0	32,586	282	32,868	1,415	6,155	2,265	0	9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	0	0	0	0	0	0	10.00
11.00	PHARMACY	0	0	0	0	0	0	0	0	11.00
12.00	MEDICAL RECORDS	0	0	0	0	63	255	0	0	12.00
13.00	MEDICAL SOCIAL SERVICES	0	13,290	115	13,405	1,365	5,673	924	0	13.00
14.00	ACTIVITIES PROGRAM	0	94,196	817	95,013	576	3,913	6,548	0	14.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	76	0	0	17.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
25.00	SKILLED NURSING FACILITY	0	726,884	6,303	733,187	31,632	142,679	50,535	34,412	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	0	0	0	0	27.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
30.00	RADIOLOGY-DIAGNOSTIC	0	3,054	26	3,080	0	34	212	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	31.00
32.00	LABORATORY	0	944	8	952	0	157	66	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	33.00
34.00	RESPIRATORY THERAPY	0	2,064	18	2,082	0	19	143	0	34.00
35.00	PHYSICAL THERAPY	0	31,272	271	31,543	1,031	4,887	2,174	0	35.00
36.00	OCCUPATIONAL THERAPY	0	15,233	132	15,365	969	4,083	1,059	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	2,064	18	2,082	234	972	143	0	37.00
38.00	AUDIOLOGY	0	0	0	0	0	0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	9,246	80	9,326	0	669	643	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	7	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
<b>OUTPATIENT REIMBURSABLE COST CENTERS</b>										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	5	0	0	71.00
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00
73.00	CORF	0	0	0	0	0	0	0	0	73.00
74.00	OPT	0	0	0	0	0	0	0	0	74.00

RUNNELLS SPECIALIZED HOSPITAL		Period:	Run Date Time: 6/1/2026 11:00 am
Provider CCN: 31-5009		From: 01/01/2025	MCRIF32 2540-24
		To: 12/31/2025	Version: 2.7.181.0

ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B  
Part II

	Cost Center Description	DIRECTLY ASSIGNED CAPITAL RELATED COST	CRC - B&F	CRC - ME	Subtotal	EMPLOYEE BENEFITS DEPARTMENT	ADMINISTRATIVE AND GENERAL	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	2A	3.00	4.00	5.00	6.00	
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
<b>COST REIMBURSED SERVICES COST CENTERS</b>										
80.00	PREVENTIVE VACCINES	0	46	0	46	0	433	3	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	0	1,431,602	12,410	1,444,012	45,238	215,936	77,478	34,412	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	8,570	74	8,644	0	80	596	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	OTHER NONREIMBURSABLE COST	0	0	0	0	0	0	0	0	93.00
98.00	CROSS FOOT ADJUSTMENTS									98.00
99.00	NEGATIVE COST CENTER		0	0	0	0	0	0	0	99.00
100.00	TOTAL	0	1,440,172	12,484	1,452,656	45,238	216,016	78,074	34,412	100.00

RUNNELLS SPECIALIZED HOSPITAL		Period:	Run Date Time: 6/1/2026 11:00 am
Provider CCN: 31-5009		From: 01/01/2025	MCRIF32 2540-24
		To: 12/31/2025	Version: 2.7.181.0

ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B  
Part II

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICES	ACTIVITIES PROGRAM	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES									1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT									3.00
4.00	ADMINISTRATIVE AND GENERAL									4.00
5.00	PLANT OP, MAINT. & REPAIRS									5.00
6.00	LAUNDRY AND LINEN SERVICE									6.00
7.00	HOUSEKEEPING	28,059								7.00
8.00	DIETARY	3,579	173,478							8.00
9.00	NURSING ADMINISTRATION	849		43,552						9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	0	0					10.00
11.00	PHARMACY	0	0	0	0	0				11.00
12.00	MEDICAL RECORDS	0	0	0	0	0	318			12.00
13.00	MEDICAL SOCIAL SERVICES	346	0	0	0	0	0	21,713		13.00
14.00	ACTIVITIES PROGRAM	2,455	0	0	0	0	0	0	108,505	14.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
25.00	SKILLED NURSING FACILITY	18,940	173,478	43,552	0	0	318	21,713	108,505	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	0	0	0	0	27.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
30.00	RADIOLOGY-DIAGNOSTIC	80	0	0	0	0	0	0	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	31.00
32.00	LABORATORY	25	0	0	0	0	0	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	33.00
34.00	RESPIRATORY THERAPY	54	0	0	0	0	0	0	0	34.00
35.00	PHYSICAL THERAPY	815	0	0	0	0	0	0	0	35.00
36.00	OCCUPATIONAL THERAPY	397	0	0	0	0	0	0	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	54	0	0	0	0	0	0	0	37.00
38.00	AUDIOLOGY	0	0	0	0	0	0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	241	0	0	0	0	0	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
<b>OUTPATIENT REIMBURSABLE COST CENTERS</b>										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00
73.00	CORF	0	0	0	0	0	0	0	0	73.00
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00

RUNNELLS SPECIALIZED HOSPITAL	Period:	Run Date Time: 6/1/2026 11:00 am
Provider CCN: 31-5009	From: 01/01/2025	MCRIF32 <b>2540-24</b>
	To: 12/31/2025	Version: 2.7.181.0

ALLOCATION OF CAPITAL RELATED COSTS

**Worksheet B  
Part II**

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICES	ACTIVITIES PROGRAM	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
<b>COST REIMBURSED SERVICES COST CENTERS</b>										
80.00	PREVENTIVE VACCINES	1	0	0	0	0	0	0	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	27,836	173,478	43,552	0	0	318	21,713	108,505	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	223	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	OTHER NONREIMBURSABLE COST	0	0	0	0	0	0	0	0	93.00
98.00	CROSS FOOT ADJUSTMENTS									98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	28,059	173,478	43,552	0	0	318	21,713	108,505	100.00

RUNNELLS SPECIALIZED HOSPITAL		Period:	Run Date Time: 6/1/2026 11:00 am
Provider CCN: 31-5009		From: 01/01/2025	MCRIF32 2540-24
		To: 12/31/2025	Version: 2.7.181.0

ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B  
Part II

	Cost Center Description	PATIENT TRANSPORT PART A	SUBTOTAL	POST STEPDOWN ADJ	TOTAL	
		17.00	19.00	20.00	21.00	
<b>GENERAL SERVICE COST CENTERS</b>						
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES					1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT					2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT					3.00
4.00	ADMINISTRATIVE AND GENERAL					4.00
5.00	PLANT OP, MAINT. & REPAIRS					5.00
6.00	LAUNDRY AND LINEN SERVICE					6.00
7.00	HOUSEKEEPING					7.00
8.00	DIETARY					8.00
9.00	NURSING ADMINISTRATION					9.00
10.00	CENTRAL SERVICES AND SUPPLY					10.00
11.00	PHARMACY					11.00
12.00	MEDICAL RECORDS					12.00
13.00	MEDICAL SOCIAL SERVICES					13.00
14.00	ACTIVITIES PROGRAM					14.00
17.00	PATIENT TRANSPORTATION PART A	76				17.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>						
25.00	SKILLED NURSING FACILITY	76	1,359,027	0	1,359,027	25.00
26.00	NURSING FACILITY		0	0	0	26.00
27.00	ICF/IID		0	0	0	27.00
<b>ANCILLARY SERVICE COST CENTERS</b>						
30.00	RADIOLOGY-DIAGNOSTIC		3,406	0	3,406	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY		0	0	0	31.00
32.00	LABORATORY		1,200	0	1,200	32.00
33.00	INTRAVENOUS THERAPY		0	0	0	33.00
34.00	RESPIRATORY THERAPY		2,298	0	2,298	34.00
35.00	PHYSICAL THERAPY		40,450	0	40,450	35.00
36.00	OCCUPATIONAL THERAPY		21,873	0	21,873	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST		3,485	0	3,485	37.00
38.00	AUDIOLOGY		0	0	0	38.00
39.00	ELECTROCARDIOLOGY		0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS		0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS		10,879	0	10,879	41.00
42.00	DRUGS: IV SOLUTIONS		0	0	0	42.00
43.00	DENTAL CARE		0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT		7	0	7	44.00
45.00	BLOOD AND BLOOD PRODUCTS		0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE		0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST		0	0	0	47.00
<b>OUTPATIENT SERVICE COST CENTERS</b>						
60.00	SCREENING & PREVENTIVE SERVICES		0	0	0	60.00
61.00	OUTPATIENT LABORATORY		0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES		0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT		0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST		0	0	0	64.00
<b>OUTPATIENT REIMBURSABLE COST CENTERS</b>						
70.00	HOME HEALTH AGENCY		0	0	0	70.00
71.00	AMBULANCE	0	5	0	5	71.00
72.00	HOSPICE		0	0	0	72.00
73.00	CORF		0	0	0	73.00
74.00	OPT		0	0	0	74.00
75.00	OOT		0	0	0	75.00
76.00	OSP		0	0	0	76.00

RUNNELLS SPECIALIZED HOSPITAL		Period:	Run Date Time: 6/1/2026 11:00 am
Provider CCN: 31-5009		From: 01/01/2025	MCRIF32 <b>2540-24</b>
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ALLOCATION OF CAPITAL RELATED COSTS

**Worksheet B  
Part II**

	Cost Center Description	PATIENT TRANSPORT PART A	SUBTOTAL	POST STEPDOWN ADJ	TOTAL	
		17.00	19.00	20.00	21.00	
77.00	OTHER OUTPATIENT REIMBURSABLE COST		0	0	0	77.00
<b>COST REIMBURSED SERVICES COST CENTERS</b>						
80.00	PREVENTIVE VACCINES		483	0	483	80.00
81.00	OTHER COST REIMBURSED SERVICE COST		0	0	0	81.00
89.00	SUBTOTAL	76	1,443,113	0	1,443,113	89.00
<b>NONREIMBURSABLE COST CENTERS</b>						
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN		9,543	0	9,543	90.00
91.00	NONPAID WORKERS		0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES		0	0	0	92.00
93.00	OTHER NONREIMBURSABLE COST		0	0	0	93.00
98.00	CROSS FOOT ADJUSTMENTS					98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	99.00
100.00	TOTAL	76	1,452,656	0	1,452,656	100.00

RUNNELS SPECIALIZED HOSPITAL		Period:	Run Date Time: 6/1/2026 11:00 am
Provider CCN: 31-5009		From: 01/01/2025	MCRIF32 2540-24
		To: 12/31/2025	Version: 2.7.181.0

COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	CRC - B&F (SQUARE FEET)	CRC - ME (SQUARE FEET)	EMPLOYEE BENEFITS DEPARTMENT (GROSS SALARIES)	RECONCILIATION	ADMINISTRATIVE AND GENERAL (ACCUM COST)	PLANT OP, MAINT & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (POUNDS OF LAUNDRY)	HOUSEKEEPING (SQUARE FEET)	
		1.00	2.00	3.00	4A	4.00	5.00	6.00	7.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	155,613								1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT		155,613							2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT	4,846	4,846	17,143,595						3.00
4.00	ADMINISTRATIVE AND GENERAL	22,853	22,853	1,016,110	-4,534,801	23,389,527				4.00
5.00	PLANT OP, MAINT. & REPAIRS	6,567	6,567	263,135	0	1,740,704	121,347			5.00
6.00	LAUNDRY AND LINEN SERVICE	3,270	3,270	112,320	0	161,010	3,270	89,809		6.00
7.00	HOUSEKEEPING	1,726	1,726	704,063	0	972,192	1,726	0	116,351	7.00
8.00	DIETARY	14,842	14,842	918,290	0	2,097,860	14,842	0	14,842	8.00
9.00	NURSING ADMINISTRATION	3,521	3,521	536,042	0	666,362	3,521	0	3,521	9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	0	0	0	0	0	0	10.00
11.00	PHARMACY	0	0	0	0	0	0	0	0	11.00
12.00	MEDICAL RECORDS	0	0	23,728	0	27,565	0	0	0	12.00
13.00	MEDICAL SOCIAL SERVICES	1,436	1,436	517,185	0	614,232	1,436	0	1,436	13.00
14.00	ACTIVITIES PROGRAM	10,178	10,178	218,107	0	423,709	10,178	0	10,178	14.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	8,216	0	0	0	17.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
25.00	SKILLED NURSING FACILITY	78,541	78,541	11,988,110	0	15,449,304	78,541	89,809	78,541	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	0	0	0	0	27.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
30.00	RADIOLOGY-DIAGNOSTIC	330	330	0	0	3,631	330	0	330	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	31.00
32.00	LABORATORY	102	102	0	0	16,945	102	0	102	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	33.00
34.00	RESPIRATORY THERAPY	223	223	0	0	2,082	223	0	223	34.00
35.00	PHYSICAL THERAPY	3,379	3,379	390,633	0	529,146	3,379	0	3,379	35.00
36.00	OCCUPATIONAL THERAPY	1,646	1,646	367,341	0	442,115	1,646	0	1,646	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	223	223	88,531	0	105,281	223	0	223	37.00
38.00	AUDIOLOGY	0	0	0	0	0	0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	999	999	0	0	72,421	999	0	999	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	735	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
<b>OUTPATIENT REIMBURSABLE COST CENTERS</b>										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	507	0	0	0	71.00
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00
73.00	CORF	0	0	0	0	0	0	0	0	73.00

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COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	CRC - B&F (SQUARE FEET)	CRC - ME (SQUARE FEET)	EMPLOYEE BENEFITS DEPARTMENT (GROSS SALARIES)	RECONCILIATION	ADMINISTRATIVE AND GENERAL (ACCUM COST)	PLANT OP, MAINT & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (POUNDS OF LAUNDRY)	HOUSEKEEPING (SQUARE FEET)	
		1.00	2.00	3.00	4A	4.00	5.00	6.00	7.00	
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
<b>COST REIMBURSED SERVICES COST CENTERS</b>										
80.00	PREVENTIVE VACCINES	5	5	0	0	46,866	5	0	5	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	154,687	154,687	17,143,595	-4,534,801	23,380,883	120,421	89,809	115,425	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	926	926	0	0	8,644	926	0	926	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	OTHER NONREIMBURSABLE COST	0	0	0	0	0	0	0	0	93.00
98.00	CROSS FOOT ADJUSTMENT									98.00
99.00	NEGATIVE COST CENTER									99.00
102.00	COST TO BE ALLOCATED - WKST B, PART I	1,440,172	12,484	2,772,562		4,534,801	2,078,195	248,229	1,190,243	102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	9.254831	0.080225	0.161726		0.193882	17.126052	2.763966	10.229762	103.00
104.00	COST TO BE ALLOCATED - WKST B, PART II			45,238		216,016	78,074	34,412	28,059	104.00
105.00	UNIT COST MULTIPLIER - WKST B, PART II			0.002639		0.009236	0.643395	0.383169	0.241158	105.00

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COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	DIETARY (MEALS SERVED)	NURSING ADMIN (DIRECT NURSING)	CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	PHARMACY (COSTED REQUIS.)	MEDICAL RECORDS (TIME SPENT)	MEDICAL SOCIAL SERVICES (TIME SPENT)	ACTIVITIES PROGRAM (TIME SPENT)	PATIENT TRANSPORT PART A (USAGE)	
		8.00	9.00	10.00	11.00	12.00	13.00	14.00	17.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES									1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT									3.00
4.00	ADMINISTRATIVE AND GENERAL									4.00
5.00	PLANT OP, MAINT. & REPAIRS									5.00
6.00	LAUNDRY AND LINEN SERVICE									6.00
7.00	HOUSEKEEPING									7.00
8.00	DIETARY	269,427								8.00
9.00	NURSING ADMINISTRATION	0	446,525							9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	0						10.00
11.00	PHARMACY	0	0	0	0					11.00
12.00	MEDICAL RECORDS	0	0	0	0	89,809				12.00
13.00	MEDICAL SOCIAL SERVICES	0	0	0	0	0	89,809			13.00
14.00	ACTIVITIES PROGRAM	0	0	0	0	0	0	89,809		14.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	100	17.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
25.00	SKILLED NURSING FACILITY	269,427	446,525	0	0	89,809	89,809	89,809	100	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0		26.00
27.00	ICF/IID	0	0	0	0	0	0	0		27.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
30.00	RADIOLOGY-DIAGNOSTIC	0	0	0	0	0	0	0		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0		31.00
32.00	LABORATORY	0	0	0	0	0	0	0		32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0		33.00
34.00	RESPIRATORY THERAPY	0	0	0	0	0	0	0		34.00
35.00	PHYSICAL THERAPY	0	0	0	0	0	0	0		35.00
36.00	OCCUPATIONAL THERAPY	0	0	0	0	0	0	0		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0	0	0	0	0	0		37.00
38.00	AUDIOLOGY	0	0	0	0	0	0	0		38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0		39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0		40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	0	0	0	0		41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0		42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0		43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0		44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0		45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0		46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0		47.00
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0		60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0		61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0		62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0		63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0		64.00
<b>OUTPATIENT REIMBURSABLE COST CENTERS</b>										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0		70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
72.00	HOSPICE	0	0	0	0	0	0	0		72.00
73.00	CORF	0	0	0	0	0	0	0		73.00
74.00	OPT	0	0	0	0	0	0	0		74.00

RUNNELLS SPECIALIZED HOSPITAL		Period:	Run Date Time: 6/1/2026 11:00 am
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COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	DIETARY (MEALS SERVED)	NURSING ADMIN (DIRECT NURSING)	CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	PHARMACY (COSTED REQUIS.)	MEDICAL RECORDS (TIME SPENT)	MEDICAL SOCIAL SERVICES (TIME SPENT)	ACTIVITIES PROGRAM (TIME SPENT)	PATIENT TRANSPORT PART A (USAGE)	
		8.00	9.00	10.00	11.00	12.00	13.00	14.00	17.00	
75.00	OOT	0	0	0	0	0	0	0		75.00
76.00	OSP	0	0	0	0	0	0	0		76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0		77.00
<b>COST REIMBURSED SERVICES COST CENTERS</b>										
80.00	PREVENTIVE VACCINES	0	0	0	0	0	0	0		80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0		81.00
89.00	SUBTOTAL	269,427	446,525	0	0	89,809	89,809	89,809	100	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0		90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0		91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0		92.00
93.00	OTHER NONREIMBURSABLE COST	0	0	0	0	0	0	0		93.00
98.00	CROSS FOOT ADJUSTMENT									98.00
99.00	NEGATIVE COST CENTER									99.00
102.00	COST TO BE ALLOCATED - WKST B, PART I	2,910,612	891,878	0	0	32,909	772,604	784,287	9,809	102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	10.802971	1.997375	0.000000	0.000000	0.366433	8.602746	8.732833	98.090000	103.00
104.00	COST TO BE ALLOCATED - WKST B, PART II	173,478	43,552	0	0	318	21,713	108,505	76	104.00
105.00	UNIT COST MULTIPLIER - WKST B, PART II	0.643878	0.097535	0.000000	0.000000	0.003541	0.241769	1.208175	0.760000	105.00

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RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS

Worksheet C

	Cost Center Description	TOTAL COST	TOTAL CHARGES	CHARGES		COST TO CHARGE RATIO	
				RECLASS-IFICATIONS	RECLASSIFIED CHARGES		
		1.00	2.00	3.00	4.00	5.00	
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>							
25.00	SKILLED NURSING FACILITY	26,243,518	28,393,350	0	28,393,350		25.00
26.00	NURSING FACILITY	0	0	0	0		26.00
27.00	ICF/IID	0	0	0	0		27.00
<b>ANCILLARY SERVICE COST CENTERS</b>							
30.00	RADIOLOGY-DIAGNOSTIC	13,363	0	0	0	0.000000	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0.000000	31.00
32.00	LABORATORY	23,020	0	0	0	0.000000	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0.000000	33.00
34.00	RESPIRATORY THERAPY	8,586	0	0	0	0.000000	34.00
35.00	PHYSICAL THERAPY	724,173	600,508	0	600,508	1.205934	35.00
36.00	OCCUPATIONAL THERAPY	572,860	749,835	0	749,835	0.763981	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	131,793	274,207	0	274,207	0.480633	37.00
38.00	AUDIOLOGY	0	0	0	0	0.000000	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0.000000	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0.000000	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	113,791	0	0	0	0.000000	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0.000000	42.00
43.00	DENTAL CARE	0	0	0	0	0.000000	43.00
44.00	APPLIANCES AND EQUIPMENT	878	0	0	0	0.000000	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0.000000	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0.000000	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0.000000	47.00
<b>OUTPATIENT SERVICE COST CENTERS</b>							
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0.000000	64.00
<b>OUTPATIENT REIMBURSABLE COST CENTERS</b>							
71.00	AMBULANCE	605	0	0	0	0.000000	71.00
<b>COST REIMBURSED SERVICES COST CENTERS</b>							
80.00	PREVENTIVE VACCINES	56,089	61,200	0	61,200	0.916487	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0.000000	81.00
100.00	Total	27,888,676	30,079,100	0	30,079,100		100.00

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COMPUTATION OF INPATIENT ROUTINE COSTS

Worksheet D

Title XVIII Skilled Nursing Facility

		RATIO OF COST TO CHARGES	HEALTHCARE CHARGES			HEALTHCARE COSTS			
			INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	
<b>ANCILLARY SERVICE COST CENTERS</b>									
30.00	RADIOLOGY-DIAGNOSTIC	0.000000	0	0		0	0		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0.000000	0	0		0	0		31.00
32.00	LABORATORY	0.000000	0	0		0	0		32.00
33.00	INTRAVENOUS THERAPY	0.000000	0	0		0	0		33.00
34.00	RESPIRATORY THERAPY	0.000000	0	0		0	0		34.00
35.00	PHYSICAL THERAPY	1.205934	128,642	0		155,134	0		35.00
36.00	OCCUPATIONAL THERAPY	0.763981	135,874	0		103,805	0		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0.480633	80,404	0		38,645	0		37.00
38.00	AUDIOLOGY	0.000000	0	0		0	0		38.00
39.00	ELECTROCARDIOLOGY	0.000000	0	0		0	0		39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0.000000	0	0		0	0		40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0.000000	0	0		0	0		41.00
42.00	DRUGS: IV SOLUTIONS	0.000000	0	0		0	0		42.00
43.00	DENTAL CARE	0.000000	0	0		0	0		43.00
44.00	APPLIANCES AND EQUIPMENT	0.000000	0	0		0	0		44.00
45.00	BLOOD AND BLOOD PRODUCTS	0.000000	0	0		0	0		45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0.000000	0	0		0	0		46.00
47.00	OTHER ANCILLARY SERVICE COST	0.000000	0	0		0	0		47.00
<b>OUTPATIENT SERVICE COST CENTERS</b>									
64.00	OTHER OUTPATIENT SERVICE COST	0.000000	0	0		0	0		64.00
<b>OUTPATIENT REIMBURSABLE COST CENTERS</b>									
71.00	AMBULANCE	0.000000	0	0		0	0		71.00
<b>COST REIMBURSED SERVICES COST CENTERS</b>									
80.00	PREVENTIVE VACCINES	0.916487			22,000			20,163	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0.000000	0	0		0	0		81.00
100.00	Total		344,920	0	22,000	297,584	0	20,163	100.00

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COMPUTATION OF INPATIENT ROUTINE COSTS

Worksheet D-1

Title XVIII Skilled Nursing Facility

		1.00	
<b>INPATIENT DAYS</b>			
1.00	INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS	89,809	1.00
2.00	PRIVATE ROOM DAYS	0	2.00
3.00	INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	3,822	3.00
4.00	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	0	4.00
5.00	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST	26,243,518	5.00
<b>PRIVATE ROOM DIFFERENTIAL ADJUSTMENT</b>			
6.00	GENERAL INPATIENT ROUTINE SERVICE CHARGES	28,393,350	6.00
7.00	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	0.924284	7.00
8.00	ENTER PRIVATE ROOM CHARGES FROM YOUR RECORDS	0	8.00
9.00	AVERAGE PRIVATE ROOM PER DIEM CHARGE	0.00	9.00
10.00	ENTER SEMI-PRIVATE ROOM CHARGES FROM YOUR RECORDS	0	10.00
11.00	AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE	0.00	11.00
12.00	AVERAGE PER DIEM PRIVATE ROOM CHARGE DIFFERENTIAL	0.00	12.00
13.00	AVERAGE PER DIEM PRIVATE ROOM COST DIFFERENTIAL	0.00	13.00
14.00	PRIVATE ROOM COST DIFFERENTIAL ADJUSTMENT	0	14.00
15.00	GENERAL INPATIENT ROUTINE SERVICE COST NET OF PRIVATE ROOM COST DIFFERENTIAL	26,243,518	15.00
<b>PROGRAM INPATIENT ROUTINE SERVICE COSTS</b>			
16.00	ADJUSTED GENERAL INPATIENT SERVICE COST PER DIEM	292.21	16.00
17.00	PROGRAM ROUTINE SERVICE COST	1,116,827	17.00
18.00	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM	0	18.00
19.00	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	1,116,827	19.00
20.00	CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS	1,359,027	20.00
21.00	PER DIEM CAPITAL RELATED COSTS	15.13	21.00
22.00	PROGRAM CAPITAL RELATED COST	57,827	22.00
23.00	INPATIENT ROUTINE SERVICE COST	1,059,000	23.00
24.00	AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS	0	24.00
25.00	TOTAL PROGRAM ROUTINE SERVICE COSTS FOR COMPARISON TO THE COST LIMITATION	1,059,000	25.00
26.00	ENTER THE PER DIEM LIMITATION		26.00
27.00	INPATIENT ROUTINE SERVICE COST LIMITATION		27.00
28.00	REIMBURSABLE INPATIENT ROUTINE SERVICE COSTS		28.00

RUNNELLS SPECIALIZED HOSPITAL	Period:	Run Date Time: 6/1/2026 11:00 am
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CALCULATION OF REIMBURSEMENT SETTLEMENT - MEDICARE PART A

**Worksheet E  
Part A**

Title XVIII Skilled Nursing Facility

		1.00	
1.00	INPATIENT PPS AMOUNT	2,938,513	1.00
2.00	ALLOWABLE BAD DEBTS	452,355	2.00
3.00	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL ELIGIBLE BENEFICIARIES	0	3.00
4.00	REIMBURSABLE BAD DEBTS	294,031	4.00
5.00	TOTAL REIMBURSABLE COST	<b>3,232,544</b>	5.00
6.00	PRIMARY PAYER AMOUNTS	7,210	6.00
7.00	COINSURANCE	527,312	7.00
8.00	OTHER ADJUSTMENTS (SPECIFY)	0	8.00
9.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT BEFORE SEQUESTRATION	0	9.00
10.00	SEQUESTRATION AMOUNT FOR NON-CLAIMS BASED ITEMS	5,881	10.00
11.00	SEQUESTRATION AMOUNT	48,080	11.00
12.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0	12.00
13.00	NET REIMBURSABLE COST	<b>2,644,061</b>	13.00
14.00	INTERIM PAYMENTS	2,585,773	14.00
15.00	TENTATIVE ADJUSTMENT	0	15.00
16.00	BALANCE DUE PROVIDER/PROGRAM	<b>58,288</b>	16.00
17.00	PROTESTED AMOUNTS	0	17.00

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CALCULATION OF REIMBURSEMENT SETTLEMENT - MEDICARE PART B

**Worksheet E  
Part B**

Title XVIII Skilled Nursing Facility

		1.00	
1.00	PART B ANCILLARY SERVICE COSTS	0	1.00
2.00	PREVENTIVE VACCINES	20,163	2.00
3.00	TOTAL REASONABLE COSTS	<b>20,163</b>	3.00
4.00	MEDICARE PART B ANCILLARY CHARGES	22,000	4.00
5.00	COST OF COVERED SERVICES	20,163	5.00
6.00	ALLOWABLE BAD DEBTS	0	6.00
7.00	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL-ELIGIBLE BENEFICIARIES	0	7.00
8.00	REIMBURSABLE BAD DEBTS	0	8.00
9.00	TOTAL REIMBURSABLE COST	<b>20,163</b>	9.00
10.00	PRIMARY PAYER AMOUNTS	0	10.00
11.00	COINSURANCE AND DEDUCTIBLES	0	11.00
12.00	OTHER ADJUSTMENTS (SPECIFY)	0	12.00
13.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT BEFORE SEQUESTRATION	0	13.00
14.00	SEQUESTRATION AMOUNT	403	14.00
15.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0	15.00
16.00	NET REIMBURSABLE COST	19,760	16.00
17.00	INTERIM PAYMENTS	21,560	17.00
18.00	TENTATIVE ADJUSTMENT	0	18.00
19.00	BALANCE DUE PROVIDER/PROGRAM	-1,800	19.00
20.00	PROTESTED AMOUNTS	0	20.00

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ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED TO MEDICARE BENEFICIARIES

Worksheet E-1

Title XVIII Skilled Nursing Facility

		PART A		PART B		
		DATE	AMOUNT	DATE	AMOUNT	
		1.00	2.00	3.00	4.00	
1.00	TOTAL INTERIM PAYMENTS PAID TO PROVIDER		2,740,176		21,560	1.00
2.00	INTERIM PAYMENTS PAYABLE		0		0	2.00
3.00	RETROACTIVE LUMP SUM ADJUSTMENTS					3.00
<b>PROGRAM TO PROVIDER</b>						
3.01	ADJUSTMENT TO PROVIDER		0		0	3.01
3.02			0		0	3.02
3.03			0		0	3.03
3.04			0		0	3.04
3.05			0		0	3.05
<b>PROVIDER TO PROGRAM</b>						
3.50	ADJUSTMENT TO PROGRAM	12/23/2025	154,403		0	3.50
3.51			0		0	3.51
3.52			0		0	3.52
3.53			0		0	3.53
3.54			0		0	3.54
3.99	SUBTOTAL		-154,403		0	3.99
4.00	TOTAL INTERIM PAYMENTS		2,585,773		21,560	4.00
5.00	CONTRACTOR: TENTATIVE SETTLEMENT PAYMENTS					5.00
<b>PROGRAM TO PROVIDER</b>						
5.01	TENTATIVE TO PROVIDER		0		0	5.01
5.02			0		0	5.02
5.03			0		0	5.03
<b>PROVIDER TO PROGRAM</b>						
5.50	TENTATIVE TO PROGRAM		0		0	5.50
5.51			0		0	5.51
5.52			0		0	5.52
5.99	SUBTOTAL		0		0	5.99
6.00	CONTRACTOR: NET SETTLEMENT AMOUNT					6.00
6.01	PROGRAM TO PROVIDER		58,288		0	6.01
6.02	PROVIDER TO PROGRAM		0		1,800	6.02
7.00	CONTRACTOR: TOTAL MEDICARE PROGRAM LIABILITY		2,644,061		19,760	7.00
NAME OF CONTRACTOR		CONTRACTOR NUMBER			DATE OF NPR	
1.00		2.00			3.00	
8.00						8.00

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CALCULATION OF REIMBURSEMENT SETTLEMENT - OTHER

Worksheet E-2

Title XIX Skilled Nursing Facility

		1.00	
<b>COMPUTATION OF NET COST OF COVERED SERVICES</b>			
1.00	INPATIENT ANCILLARY SERVICES	0	1.00
2.00	OUTPATIENT SERVICES	0	2.00
3.00	INPATIENT ROUTINE SERVICES	0	3.00
4.00	COST OF COVERED SERVICES	0	4.00
5.00	DIFFERENTIAL IN CHARGES BETWEEN SEMIPRIVATE ACCOMMODATIONS AND LESS THAN SEMIPRIVATE ACCOMMODATIONS	0.000000	5.00
6.00	SUBTOTAL	0	6.00
7.00	PRIMARY PAYER AMOUNTS	0	7.00
8.00	TOTAL REASONABLE COST	0	8.00
<b>REASONABLE CHARGES</b>			
9.00	INPATIENT ANCILLARY SERVICES CHARGES	0	9.00
10.00	OUTPATIENT SERVICES CHARGES	0	10.00
11.00	INPATIENT ROUTINE SERVICES CHARGES	0	11.00
12.00	DIFFERENTIAL IN CHARGES BETWEEN SEMIPRIVATE ACCOMMODATIONS AND LESS THAN SEMIPRIVATE ACCOMMODATIONS	0.000000	12.00
13.00	TOTAL REASONABLE CHARGES	0	13.00
<b>CUSTOMARY CHARGES</b>			
14.00	AGGREGATE AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS	0	14.00
15.00	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)	0	15.00
16.00	RATIO OF LINE 14 TO LINE 15 (NOT TO EXCEED 1.000000)	0.000000	16.00
17.00	TOTAL CUSTOMARY CHARGES	0	17.00
<b>COMPUTATION OF REIMBURSEMENT SETTLEMENT</b>			
18.00	COST OF COVERED SERVICES	0	18.00
19.00	COST SHARING	0	19.00
20.00	SUBTOTAL	0	20.00
21.00	ALLOWABLE BAD DEBTS	0	21.00
22.00	SUBTOTAL	0	22.00
23.00	OTHER ADJUSTMENTS (SPECIFY)	0	23.00
24.00	SUBTOTAL	0	24.00
25.00	INTERIM PAYMENTS	0	25.00
26.00	BALANCE DUE PROVIDER/PROGRAM (INDICATE OVERPAYMENT IN PARENTHESES)	0	26.00

RUNNELLS SPECIALIZED HOSPITAL		Period:	Run Date Time: 6/1/2026 11:00 am
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BALANCE SHEET

Worksheet G

		1.00	
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
1.00	CASH ON HAND AND IN BANKS	140,165	1.00
2.00	TEMPORARY INVESTMENTS	0	2.00
3.00	NOTES RECEIVABLE	0	3.00
4.00	ACCOUNTS RECEIVABLE	4,221,372	4.00
5.00	OTHER RECEIVABLES	0	5.00
6.00	LESS: ALLOWANCES FOR UNCOLLECTIBLE NOTES AND ACCOUNTS RECEIVABLE	526,929	6.00
7.00	INVENTORY	3,440,000	7.00
8.00	PREPAID EXPENSES	1,044,067	8.00
9.00	OTHER CURRENT ASSETS	160,738	9.00
10.00	DUE FROM OTHER FUNDS	0	10.00
11.00	TOTAL CURRENT ASSETS)	8,479,413	11.00
<b>FIXED ASSETS</b>			
12.00	LAND	0	12.00
13.00	LAND IMPROVEMENTS	0	13.00
14.00	LESS: ACCUMULATED DEPRECIATION	0	14.00
15.00	BUILDINGS	0	15.00
16.00	LESS: ACCUMULATED DEPRECIATION	0	16.00
17.00	LEASEHOLD IMPROVEMENTS	3,524,642	17.00
18.00	LESS: ACCUMULATED AMORTIZATION	3,440,000	18.00
19.00	FIXED EQUIPMENT	0	19.00
20.00	LESS: ACCUMULATED DEPRECIATION	0	20.00
21.00	AUTOMOBILES AND TRUCKS	0	21.00
22.00	LESS: ACCUMULATED DEPRECIATION	0	22.00
23.00	MAJOR MOVABLE EQUIPMENT	2,212,733	23.00
24.00	LESS: ACCUMULATED DEPRECIATION	3,303,801	24.00
25.00	MINOR EQUIPMENT - DEPRECIABLE	0	25.00
26.00	MINOR EQUIPMENT NONDEPRECIABLE	0	26.00
27.00	OTHER FIXED ASSETS	0	27.00
28.00	TOTAL FIXED ASSETS	-1,006,426	28.00
<b>OTHER ASSETS</b>			
29.00	INVESTMENTS	0	29.00
30.00	DEPOSITS ON LEASES	0	30.00
31.00	DUE FROM OWNERS/OFFICERS	5,568,560	31.00
32.00	OTHER ASSETS	511,544	32.00
33.00	TOTAL OTHER ASSETS	6,080,104	33.00
34.00	TOTAL ASSETS	13,553,091	34.00
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
35.00	ACCOUNTS PAYABLE	4,801,651	35.00
36.00	SALARIES, WAGES, AND FEES PAYABLE	535,875	36.00
37.00	PAYROLL TAXES PAYABLE	40,920	37.00
38.00	NOTES & LOANS PAYABLE (SHORT TERM)	400,000	38.00
39.00	DEFERRED INCOME	1,269,694	39.00
40.00	ACCELERATED PAYMENTS	0	40.00
41.00	DUE TO OTHER FUNDS	0	41.00
42.00	OTHER CURRENT LIABILITIES	2,468,929	42.00
43.00	TOTAL CURRENT LIABILITIES	9,517,069	43.00
<b>LONG TERM LIABILITIES</b>			
44.00	MORTGAGE PAYABLE	0	44.00
45.00	NOTES PAYABLE	0	45.00
46.00	UNSECURED LOANS	0	46.00
47.00	LOANS FROM OWNERS	0	47.00
48.00	OTHER LONG TERM LIABILITIES	0	48.00
49.00	TOTAL LONG TERM LIABILITIES	0	49.00
50.00	TOTAL LIABILITIES	9,517,069	50.00
<b>CAPITAL ACCOUNTS</b>			
51.00	FUND BALANCE	4,036,022	51.00
52.00	TOTAL LIABILITIES AND FUND BALANCES	13,553,091	52.00

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STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Worksheet G-2

PART I - PATIENT REVENUES														
		INPATIENT					OUTPATIENT							
		MEDICARE FFS	MEDICARE HMO	MEDICAID	MEDICAID HMO	OTHER	MEDICARE FFS	MEDICARE HMO	MEDICAID	MEDICAID HMO	OTHER	TOTAL		
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00		
<b>GENERAL INPATIENT ROUTINE CARE SERVICES</b>														
1.00	SKILLED NURSING FACILITY	2,995,299	886,340	2,003,349	20,357,398	2,150,964						28,393,350	1.00	
2.00	NURSING FACILITY	0	0	0	0	0						0	2.00	
3.00	ICF/IID	0	0	0	0	0						0	3.00	
4.00	TOTAL GENERAL INPATIENT CARE SERVICES	2,995,299	886,340	2,003,349	20,357,398	2,150,964						28,393,350	4.00	
<b>ALL OTHER SERVICES</b>														
5.00	ANCILLARY SERVICES	526,940	0	0	0	39,361	1,158,810	0	0	0	0	1,725,111	5.00	
6.00	HOME HEALTH AGENCY						0	0	0	0	0	0	6.00	
7.00	AMBULANCE		0	0	0	0	0	0	0	0	0	0	7.00	
8.00	HOSPICE	0	0	0	0	0	0	0	0	0	0	0	8.00	
9.00	ALL OTHER REVENUES	0	0	0	0	0	0	0	0	0	0	0	9.00	
10.00	TOTAL PATIENT REVENUES	3,522,239	886,340	2,003,349	20,357,398	2,190,325	1,158,810	0	0	0	0	30,118,461	10.00	
<b>PART II - OPERATING EXPENSES</b>														
		TOTAL												
		1.00												
11.00	OPERATING EXPENSES	30,419,907												11.00
12.00	ADD (SPECIFY)	0												12.00
13.00	TOTAL ADDITIONS	0												13.00
14.00	DEDUCT (SPECIFY)	0												14.00
15.00	TOTAL DEDUCTIONS	0												15.00
16.00	TOTAL OPERATING EXPENSES	30,419,907												16.00

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STATEMENT OF REVENUES AND EXPENSES

Worksheet G-3

		1.00	
<b>INCOME FROM SERVICES TO PATIENTS</b>			
1.00	TOTAL PATIENT REVENUES	30,118,461	1.00
2.00	LESS: CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENT ACCOUNTS	842,771	2.00
3.00	NET PATIENT REVENUES	29,275,690	3.00
4.00	LESS: TOTAL OPERATING EXPENSES	30,419,907	4.00
5.00	NET INCOME FROM SERVICES TO PATIENTS	-1,144,217	5.00
<b>OTHER INCOME</b>			
6.00	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.	0	6.00
7.00	INCOME FROM INVESTMENTS	0	7.00
8.00	REVENUES FROM COMMUNICATIONS (TELEPHONE AND INTERNET SERVICES)	0	8.00
9.00	REVENUE FROM TELEVISION AND RADIO SERVICES	0	9.00
10.00	PURCHASE DISCOUNTS	0	10.00
11.00	REBATES AND REFUNDS OF EXPENSES	0	11.00
12.00	PARKING LOT RECEIPTS	0	12.00
13.00	REVENUE FROM LAUNDRY AND LINEN SERVICE	0	13.00
14.00	REVENUE FROM MEALS SOLD TO EMPLOYEES AND GUESTS	0	14.00
15.00	REVENUE FROM RENTAL OF LIVING QUARTERS	0	15.00
16.00	REVENUE FROM SALE OF MEDICAL AND SURGICAL SUPPLIES TO OTHER THAN PATIENTS	0	16.00
17.00	REVENUE FROM SALE OF DRUGS TO OTHER THAN PATIENTS	0	17.00
18.00	REVENUE FROM SALE OF MEDICAL RECORDS AND ABSTRACTS	0	18.00
19.00	TUITION (FEES, SALE OF TEXTBOOKS, UNIFORMS, ETC.)	0	19.00
20.00	REVENUE FROM GIFTS, FLOWER, COFFEE SHOPS, CANTEEN	0	20.00
21.00	RENTAL OF VENDING MACHINES	0	21.00
22.00	RENTAL OF SKILLED NURSING SPACE	0	22.00
23.00	GOVERNMENTAL APPROPRIATIONS	0	23.00
24.00	PRIOR YEAR	74,283	24.00
24.01	NON PATIENT REVENUE	2,225,285	24.01
25.00	PHE FUNDING	0	25.00
26.00	TOTAL OTHER INCOME	2,299,568	26.00
27.00	TOTAL INCOME	1,155,351	27.00
<b>EXPENSES</b>			
28.00	OTHER EXPENSES (SPECIFY)	0	28.00
29.00		0	29.00
30.00		0	30.00
31.00	TOTAL OTHER EXPENSES	0	31.00
32.00	NET INCOME (LOSS) FOR THE PERIOD	1,155,351	32.00