

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: 12/31/2021

COOPER CENTER FOR REHAB AND HEALTH

Provider CCN: 315205

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time: 5/28/2025 10:30 am

MCRIF32

Version: 11.1.179.1



SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE  
COMPLEX COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY

Worksheet S  
Parts I, II & III

PART I - COST REPORT STATUS

Provider use only:	1. <input checked="" type="checkbox"/> Electronically prepared cost report	Date:	Time:
	2. <input type="checkbox"/> Manually prepared cost report		
	3. <input type="checkbox"/> If this is an amended report enter the number of times the provider resubmitted this cost report.		
	3.01. <input type="checkbox"/> No Medicare Utilization. Enter "Y" for yes or leave blank for no.		
Contractor use only:	4. <input type="checkbox"/> Cost Report Status (1) As Submitted (2) Settled without audit (3) Settled with audit (4) Reopened (5) Amended	6. Contractor No.: _____	
		7. <input type="checkbox"/> First Cost Report for this Provider CCN	
		8. <input type="checkbox"/> Last Cost Report for this Provider CCN	
		9. NPR Date: _____	
		10. If line 4, column 1 is "4": Enter number of times reopened _____ 0	
		11. Contractor Vendor Code: 4	
		12. <input type="checkbox"/> Medicare Utilization. Enter "F" for full, "L" for low, or "N" for no utilization.	
	5. Date Received: _____		

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 THROUGH THE PAYMENT DIRECTLY OR INDIRECTLY OF A KICKBACK OR WERE OTHERWISE ILLEGAL, CRIMINAL, CIVIL, AND ADMINISTRATIVE ACTION, FINES AND/OR IMPRISONMENT MAY RESULT.

CERTIFICATION BY CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF FACILITY

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 COOPER CENTER FOR REHAB AND {Provider Name(s) and CCN(s)} for the cost reporting period beginning 01/01/2024 and ending 12/31/2024 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	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 be the legally binding equivalent of my original signature.	1
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

		Title XVIII			
		Title V	Part A	Part B	Title XIX
Cost Center Description		1.00	2.00	3.00	4.00
1.00	SKILLED NURSING FACILITY	0	5,921	546	0
2.00	NURSING FACILITY	0			0
3.00	ICF/IID				0
4.00	SNF - BASED HHA I	0	0	0	4.00
5.00	SNF - BASED RHC I	0		0	5.00
6.00	SNF - BASED FQHC I	0		0	6.00
7.00	SNF - BASED CMHC I	0		0	7.00
100.00	TOTAL	0	5,921	546	0

The above amounts represent "due to" or "due from" the applicable Program for the element of the above complex indicated.

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 valid OMB control number for this information collection is 0938-0463. The time required to complete this information collection is estimated 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 Report Clearance Officer, Mail Stop C4-26-05, Baltimore, Maryland 21244-1850. Please do not send applications, claims, payments, medical records or any 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, please contact 1-800-MEDICARE.

COOPER CENTER FOR REHAB AND HEALTH		Period:	Run Date Time:	5/28/2025 10:30 am
Provider CCN: 315205		From: 01/01/2024	MCRIF32	2540-10
		To: 12/31/2024	Version:	11.1.179.1



SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE  
COMPLEX IDENTIFICATION DATA

Worksheet S-2  
Part I  
PPS

<b>Skilled Nursing Facility and Skilled Nursing Facility Complex Address:</b>							
1.00	Street:	2 COOPER PLAZA	P.O. Box:				1.00
2.00	City:	CAMDEN	State:	NJ	ZIP Code:	08103	2.00
3.00	County:	CAMDEN	CBSA Code:	15804	Urban / Rural:	U	3.00
3.01	CBSA on/after October 1 of the Cost Reporting Period (if applicable)						3.01


<b>SNF and SNF-Based Component Identification:</b>								
	Component	Component Name	Provider CCN	Date Certified	Payment System (P, O, or N)			
		1.00	2.00	3.00	V	XVIII	XIX	
					4.00	5.00	6.00	
4.00	SNF	COOPER CENTER FOR REHAB AND HEALTH	315205	05/01/2003	N	P	O	4.00
5.00	Nursing Facility							5.00
6.00	ICF/IID							6.00
7.00	SNF-Based HHA							7.00
8.00	SNF-Based RHC							8.00
9.00	SNF-Based FQHC							9.00
10.00	SNF-Based CMHC							10.00
11.00	SNF-Based OLTC							11.00
12.00	SNF-Based HOSPICE							12.00
13.00	SNF-Based CORF							13.00
			From:	To:				
			1.00	2.00				
14.00	Cost Reporting Period (mm/dd/yyyy)		01/01/2024	12/31/2024				14.00
15.00	Type of Control (See Instructions)		4 - Proprietary, Corporation					15.00
							Y/N	
							1.00	

<b>Type of Freestanding Skilled Nursing Facility</b>			
16.00	Is this a distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?	Y	16.00
17.00	Is this a composite distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?	N	17.00
18.00	Are there any costs included in Worksheet A that resulted from transactions with related organizations as defined in CMS Pub. 15-1, chapter 10? If yes, complete Worksheet A-8-1.	Y	18.00

<b>Miscellaneous Cost Reporting Information</b>			
19.00	If this is a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no.	N	19.00
19.01	If line 19 is yes, does this cost report meet your contractor's criteria for filing a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no.	N	19.01

<b>Depreciation - Enter the amount of depreciation reported in this SNF for the method indicated on Lines 20 - 22.</b>					
20.00	Straight Line	159,937	20.00		
21.00	Declining Balance	0	21.00		
22.00	Sum of the Year's Digits	0	22.00		
23.00	Sum of line 20 through 22	159,937	23.00		
24.00	If depreciation is funded, enter the balance as of the end of the period.	0	24.00		
25.00	Were there any disposal of capital assets during the cost reporting period? (Y/N)	N	25.00		
26.00	Was accelerated depreciation claimed on any assets in the current or any prior cost reporting period? (Y/N)	N	26.00		
27.00	Did you cease to participate in the Medicare program at end of the period to which this cost report applies? (Y/N)	N	27.00		
28.00	Was there a substantial decrease in health insurance proportion of allowable cost from prior cost reports? (Y/N)	N	28.00		
		Part A	Part B	Other	
		1.00	2.00	3.00	


<b>If this facility contains a public or non-public provider that qualifies for an exemption from the application of the lower of the costs or charges enter "Y" for each component and type of service that qualifies for the exemption.</b>					
29.00	Skilled Nursing Facility	N	N		29.00
30.00	Nursing Facility			N	30.00
31.00	ICF/IID				31.00
32.00	SNF-Based HHA	N	N		32.00
33.00	SNF-Based RHC				33.00
34.00	SNF-Based FQHC				34.00
35.00	SNF-Based CMHC		N		35.00
36.00	SNF-Based OLTC				36.00
			Y/N		
			1.00	2.00	
37.00	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/N)	Y			37.00

COOPER CENTER FOR REHAB AND HEALTH	Period:	Run Date Time:	5/28/2025 10:30 am	
Provider CCN: 315205	From: 01/01/2024	MCRIF32	2540-10	
	To: 12/31/2024	Version:	11.1.179.1	

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE  
COMPLEX IDENTIFICATION DATA

Worksheet S-2  
Part I  
PPS

		Y/N		
		1.00	2.00	
38.00	Are you legally-required to carry malpractice insurance? (Y/N)	Y		38.00
39.00	Is the malpractice a "claims-made" or "occurrence" policy? If the policy is "claims-made" enter 1. If the policy is "occurrence", enter 2.	1		39.00
		Premiums	Paid Losses	Self Insurance
		1.00	2.00	3.00
41.00	List malpractice premiums and paid losses:	0	0	0
			Y/N	
			1.00	
42.00	Are malpractice premiums and paid losses reported in other than the Administrative and General cost center? Enter Y or N. If yes, check box, and submit supporting schedule listing cost centers and amounts.		N	42.00
43.00	Are there any home office costs as defined in CMS Pub. 15-1, Chapter 10?		N	43.00
			Provider CCN	
			1.00	
44.00	If line 43 is yes, enter the home office chain number and enter the name and address of the home office on lines 45, 46 and 47.			44.00
If this facility is part of a chain organization, enter the name and address of the home office on the lines below.				
45.00	Name:	Contractor Name:	Contractor Number:	45.00
46.00	Street:	P.O. Box:		46.00
47.00	City:	State:	ZIP Code:	47.00

COOPER CENTER FOR REHAB AND HEALTH		Period:	Run Date Time:	5/28/2025 10:30 am	
Provider CCN: 315205		From: 01/01/2024	MCRIF32	2540-10	
		To: 12/31/2024	Version:	11.1.179.1	

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE  
COMPLEX REIMBURSEMENT QUESTIONNAIRE

Worksheet S-2  
Part II  
PPS

General Instruction: For all column 1 responses enter in column 1, "Y" for Yes or "N" for No. For all the date responses the format will be (mm/dd/yyyy)							
Completed by All Skilled Nursing Facilities							
Provider Organization and Operation							
		Y/N	Date				
		1.00	2.00				
1.00	Has the provider changed ownership immediately prior to the beginning of the cost reporting period? If column 1 is "Y", enter the date of the change in column 2. (see instructions)	N					1.00
		Y/N	Date	V/I			
		1.00	2.00	3.00			
2.00	Has the provider terminated participation in the Medicare Program? If column 1 is yes, enter in column 2 the date of termination and in column 3, "V" for voluntary or "I" for involuntary.	N					2.00
3.00	Is the provider involved in business transactions, including management contracts, with individuals or entities (e.g., chain home offices, drug or medical supply companies) 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? (see instructions)	Y					3.00
		Y/N	Type	Date			
		1.00	2.00	3.00			
Financial Data and Reports							
4.00	Column 1: Were the financial statements prepared by a Certified Public Accountant? (Y/N) Column 2: If yes, enter "A" for Audited, "C" for Compiled, or "R" for Reviewed. Submit complete copy or enter date available in column 3. (see instructions)	Y	C	10/31/2025			4.00
5.00	Are the cost report total expenses and total revenues different from those on the filed financial statements? If column 1 is "Y", submit reconciliation.	N					5.00
			Y/N	Legal Oper.			
			1.00	2.00			
Approved Educational Activities							
6.00	Column 1: Were costs claimed for Nursing School? (Y/N) Column 2: Is the provider the legal operator of the program? (Y/N)	N	N				6.00
7.00	Were costs claimed for Allied Health Programs? (Y/N) see instructions.	N					7.00
8.00	Were approvals and/or renewals obtained during the cost reporting period for Nursing School and/or Allied Health Program? (Y/N) see instructions.	N					8.00
			Y/N				
			1.00				
Bad Debts							
9.00	Is the provider seeking reimbursement for bad debts? (Y/N) see instructions.		Y				9.00
10.00	If line 9 is "Y", did the provider's bad debt collection policy change during this cost reporting period? If "Y", submit copy.		N				10.00
11.00	If line 9 is "Y", are patient deductibles and/or coinsurance waived? If "Y", see instructions.		N				11.00
Bed Complement							
12.00	Have total beds available changed from prior cost reporting period? If "Y", see instructions.		N				12.00
		Description	Y/N	Date	Y/N	Date	
		0	1.00	2.00	3.00	4.00	
PS&R Data							
13.00	Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4.(see Instructions.)	Y	03/20/2025	Y	03/20/2025		13.00
14.00	Was the cost report prepared using the PS&R for total and the provider's records for allocation? If either col. 1 or 3 is "Y" enter the paid through date of the PS&R used to prepare this cost report in columns 2 and 4.	N		N			14.00
15.00	If line 13 or 14 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? If "Y", see Instructions.	N		N			15.00
16.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for corrections of other PS&R Report information? If yes, see instructions.	N		N			16.00
17.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for Other? Describe the other adjustments:	N		N			17.00
18.00	Was the cost report prepared only using the provider's records? If "Y" see Instructions.	N		N			18.00
		1.00	2.00	3.00			
Cost Report Preparer Contact Information							
19.00	Enter the first name, last name and the title/position held by the cost report preparer in columns 1, 2, and 3, respectively.	CHARLES	REED	VICE-PRESIDENT			19.00
20.00	Enter the employer/company name of the cost report preparer.	EXECUCARE ASSOCIATES					20.00
21.00	Enter the telephone number and email address of the cost report preparer in columns 1 and 2, respectively.	732-534-4390	CRWASSC@NETSCAPE.NET				21.00

COOPER CENTER FOR REHAB AND HEALTH

Provider CCN: 315205

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time:

MCRIF32

Version:

5/28/2025 10:30 am

2540-10

11.1.179.1



SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE  
COMPLEX STATISTICAL DATA

**Worksheet S-3**  
**Part I**  
**PPS**

				Inpatient Days/Visits					Discharges					
	Component	Number of Beds	Bed Days Available	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	SKILLED NURSING FACILITY	120	43,920	0	3,103	33,356	4,192	40,651	0	40	186	166	392	1.00
2.00	NURSING FACILITY	0	0	0		0	0	0	0		0	0	0	2.00
3.00	ICF/IID	0	0			0	0	0			0	0	0	3.00
4.00	HOME HEALTH AGENCY COST			0	0	0	0	0						4.00
5.00	Other Long Term Care	0	0				0	0				0	0	5.00
6.00	SNF-Based CMHC													6.00
7.00	HOSPICE	0	0	0	0	0	0	0	0	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	120	43,920	0	3,103	33,356	4,192	40,651	0	40	186	166	392	8.00
		Average Length of Stay				Admissions					Full Time Equivalent			
	Component	Title V	Title XVIII	Title XIX	Total	Title V	Title XVIII	Title XIX	Other	Total	Employees on Payroll	Nonpaid Workers		
		13.00	14.00	15.00	16.00	17.00	18.00	19.00	20.00	21.00	22.00	23.00		
1.00	SKILLED NURSING FACILITY	0.00	77.58	179.33	103.70	0	62	118	203	383	114.35	0.00		1.00
2.00	NURSING FACILITY	0.00		0.00	0.00	0		0	0	0	0.00	0.00		2.00
3.00	ICF/IID			0.00	0.00			0	0	0	0.00	0.00		3.00
4.00	HOME HEALTH AGENCY COST										0.00	0.00		4.00
5.00	Other Long Term Care				0.00				0	0	0.00	0.00		5.00
6.00	SNF-Based CMHC										0.00	0.00		6.00
7.00	HOSPICE	0.00	0.00	0.00	0.00	0	0	0	0	0	0.00	0.00		7.00
8.00	Total (Sum of lines 1-7)	0.00	77.58	179.33	103.70	0	62	118	203	383	114.35	0.00		8.00

COOPER CENTER FOR REHAB AND HEALTH

Provider CCN: 315205

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time:

MCRIF32

Version:

5/28/2025 10:30 am

2540-10

11.1.179.1



## SNF WAGE INDEX INFORMATION

## Worksheet S-3

## Part II

## PPS

## PART II - DIRECT SALARIES

		Amount Reported	Reclass. of Salaries from Worksheet A-6	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	
<b>SALARIES</b>							
1.00	Total salaries (See Instructions)	7,181,726	0	7,181,726	237,851.00	30.19	1.00
2.00	Physician salaries-Part A	0	0	0	0.00	0.00	2.00
3.00	Physician salaries-Part B	0	0	0	0.00	0.00	3.00
4.00	Home office personnel	0	0	0	0.00	0.00	4.00
5.00	Sum of lines 2 through 4	0	0	0	0.00	0.00	5.00
6.00	Revised wages (line 1 minus line 5)	7,181,726	0	7,181,726	237,851.00	30.19	6.00
7.00	Other Long Term Care	0	0	0	0.00	0.00	7.00
8.00	HOME HEALTH AGENCY COST	0	0	0	0.00	0.00	8.00
9.00	CMHC	0	0	0	0.00	0.00	9.00
10.00	HOSPICE	0	0	0	0.00	0.00	10.00
11.00	Other excluded areas	0	0	0	0.00	0.00	11.00
12.00	Subtotal Excluded salary (Sum of lines 7 through 11)	0	0	0	0.00	0.00	12.00
13.00	Total Adjusted Salaries (line 6 minus line 12)	7,181,726	0	7,181,726	237,851.00	30.19	13.00
<b>OTHER WAGES &amp; RELATED COSTS</b>							
14.00	Contract Labor: Patient Related & Mgmt	148,281	0	148,281	2,508.00	59.12	14.00
15.00	Contract Labor: Physician services-Part A	0	0	0	0.00	0.00	15.00
16.00	Home office salaries & wage related costs	0	0	0	0.00	0.00	16.00
<b>WAGE-RELATED COSTS</b>							
17.00	Wage-related costs core (See Part IV)	1,146,595	0	1,146,595			17.00
18.00	Wage-related costs other (See Part IV)	0	0	0			18.00
19.00	Wage related costs (excluded units)	0	0	0			19.00
20.00	Physician Part A - WRC	0	0	0			20.00
21.00	Physician Part B - WRC	0	0	0			21.00
22.00	Total Adjusted Wage Related cost (see instructions)	1,146,595	0	1,146,595			22.00

COOPER CENTER FOR REHAB AND HEALTH

Provider CCN: 315205

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time:

MCRIF32

Version:

5/28/2025 10:30 am

2540-10

11.1.179.1



## SNF WAGE INDEX INFORMATION

## Worksheet S-3

## Part III

## PPS

## PART III - OVERHEAD COST - DIRECT SALARIES

		Amount Reported	Reclass. of Salaries from Worksheet A-6	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	
1.00	Employee Benefits	0	0	0	0.00	0.00	1.00
2.00	Administrative & General	834,122	0	834,122	16,102.00	51.80	2.00
3.00	Plant Operation, Maintenance & Repairs	127,391	0	127,391	3,650.00	34.90	3.00
4.00	Laundry & Linen Service	58,967	0	58,967	3,793.00	15.55	4.00
5.00	Housekeeping	270,671	0	270,671	15,474.00	17.49	5.00
6.00	Dietary	498,295	0	498,295	25,217.00	19.76	6.00
7.00	Nursing Administration	443,580	0	443,580	8,178.00	54.24	7.00
8.00	Central Services and Supply	0	0	0	0.00	0.00	8.00
9.00	Pharmacy	0	0	0	0.00	0.00	9.00
10.00	Medical Records & Medical Records Library	17,487	0	17,487	968.00	18.07	10.00
11.00	Social Service	174,594	0	174,594	3,984.00	43.82	11.00
12.00	Nursing and Allied Health Ed. Act.						12.00
13.00	Other General Service	115,841	0	115,841	7,057.00	16.42	13.00
14.00	Total (sum lines 1 thru 13)	2,540,948	0	2,540,948	84,423.00	30.10	14.00

COOPER CENTER FOR REHAB AND HEALTH

Provider CCN: 315205

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time:

MCRIF32

Version:

5/28/2025 10:30 am

2540-10

11.1.179.1



## SNF WAGE RELATED COSTS

## Worksheet S-3

## Part IV

## PPS

## PART IV - WAGE RELATED COSTS

	Amount Reported	
	1.00	

## Part A - Core List

## RETIREMENT COST

1.00	401K Employer Contributions	0	1.00
2.00	Tax Sheltered Annuity (TSA) Employer Contribution	0	2.00
3.00	Qualified and Non-Qualified Pension Plan Cost	0	3.00
4.00	Prior Year Pension Service Cost	0	4.00

## PLAN ADMINISTRATIVE COSTS (Paid to External Organization)

5.00	401K/TSA Plan Administration fees	0	5.00
6.00	Legal/Accounting/Management Fees-Pension Plan	0	6.00
7.00	Employee Managed Care Program Administration Fees	0	7.00

## HEALTH AND INSURANCE COST

8.00	Health Insurance (Purchased or Self Funded)	284,295	8.00
9.00	Prescription Drug Plan	0	9.00
10.00	Dental, Hearing and Vision Plan	11,435	10.00
11.00	Life Insurance (If employee is owner or beneficiary)	0	11.00
12.00	Accident Insurance (If employee is owner or beneficiary)	0	12.00
13.00	Disability Insurance (If employee is owner or beneficiary)	0	13.00
14.00	Long-Term Care Insurance (If employee is owner or beneficiary)	0	14.00
15.00	Workers' Compensation Insurance	156,755	15.00
16.00	Retirement Health Care Cost (Only current year, not the extraordinary accrual required by FASB 106. Non cumulative portion)	0	16.00

## TAXES

17.00	FICA-Employers Portion Only	540,583	17.00
18.00	Medicare Taxes - Employers Portion Only	0	18.00
19.00	Unemployment Insurance	0	19.00
20.00	State or Federal Unemployment Taxes	153,527	20.00

## OTHER

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 (Sum of lines 1 - 23)	1,146,595	24.00

	Amount Reported	
	1.00	

## Part B - Other than Core Related Cost

25.00	OTHER WAGE RELATED COST	0	25.00
-------	-------------------------	---	-------



COOPER CENTER FOR REHAB AND HEALTH

Provider CCN: 315205

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time: 5/28/2025 10:30 am

MCRIF32

Version: 11.1.179.1



## SNF REPORTING OF DIRECT CARE EXPENDITURES

## Worksheet S-3

## Part V

## PPS

	OCCUPATIONAL CATEGORY	Amount Reported	Fringe Benefits	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	
<b>Direct Salaries</b>							
<b>Nursing Occupations</b>							
1.00	Registered Nurses (RNs)	441,902	72,411	514,313	7,855.00	65.48	1.00
2.00	Licensed Practical Nurses (LPNs)	1,412,338	231,429	1,643,767	36,118.00	45.51	2.00
3.00	Certified Nursing Assistant/Nursing Assistants/Aides	2,311,757	378,810	2,690,567	98,841.00	27.22	3.00
4.00	Total Nursing (sum of lines 1 through 3)	4,165,997	682,650	4,848,647	142,814.00	33.95	4.00
5.00	Physical Therapists	241,307	39,541	280,848	4,964.00	56.58	5.00
6.00	Physical Therapy Assistants	0	0	0	0.00	0.00	6.00
7.00	Physical Therapy Aides	0	0	0	0.00	0.00	7.00
8.00	Occupational Therapists	173,617	28,449	202,066	4,450.00	45.41	8.00
9.00	Occupational Therapy Assistants	0	0	0	0.00	0.00	9.00
10.00	Occupational Therapy Aides	0	0	0	0.00	0.00	10.00
11.00	Speech Therapists	59,857	9,808	69,665	1,200.00	58.05	11.00
12.00	Respiratory Therapists	0	0	0	0.00	0.00	12.00
13.00	Other Medical Staff	0	0	0	0.00	0.00	13.00
<b>Contract Labor</b>							
<b>Nursing Occupations</b>							
14.00	Registered Nurses (RNs)	31,295		31,295	197.00	158.86	14.00
15.00	Licensed Practical Nurses (LPNs)	97,433		97,433	1,809.00	53.86	15.00
16.00	Certified Nursing Assistant/Nursing Assistants/Aides	19,553		19,553	502.00	38.95	16.00
17.00	Total Nursing (sum of lines 14 through 16)	148,281		148,281	2,508.00	59.12	17.00
18.00	Physical Therapists	0		0	0.00	0.00	18.00
19.00	Physical Therapy Assistants	0		0	0.00	0.00	19.00
20.00	Physical Therapy Aides	0		0	0.00	0.00	20.00
21.00	Occupational Therapists	0		0	0.00	0.00	21.00
22.00	Occupational Therapy Assistants	0		0	0.00	0.00	22.00
23.00	Occupational Therapy Aides	0		0	0.00	0.00	23.00
24.00	Speech Therapists	0		0	0.00	0.00	24.00
25.00	Respiratory Therapists	0		0	0.00	0.00	25.00
26.00	Other Medical Staff	0		0	0.00	0.00	26.00

COOPER CENTER FOR REHAB AND HEALTH

Provider CCN: 315205

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time:

MCRIF32

Version:

5/28/2025 10:30 am

2540-10

11.1.179.1



## PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA

## Worksheet S-7

PPS

	Group	Days	
	1.00	2.00	
1.00	RUX		1.00
2.00	RUL		2.00
3.00	RVX		3.00
4.00	RVL		4.00
5.00	RHX		5.00
6.00	RHL		6.00
7.00	RMX		7.00
8.00	RML		8.00
9.00	RLX		9.00
10.00	RUC		10.00
11.00	RUB		11.00
12.00	RUA		12.00
13.00	RVC		13.00
14.00	RVB		14.00
15.00	RVA		15.00
16.00	RHC		16.00
17.00	RHB		17.00
18.00	RHA		18.00
19.00	RMC		19.00
20.00	RMB		20.00
21.00	RMA		21.00
22.00	RLB		22.00
23.00	RLA		23.00
24.00	ES3		24.00
25.00	ES2		25.00
26.00	ES1		26.00
27.00	HE2		27.00
28.00	HE1		28.00
29.00	HD2		29.00
30.00	HD1		30.00
31.00	HC2		31.00
32.00	HC1		32.00
33.00	HB2		33.00
34.00	HB1		34.00
35.00	LE2		35.00
36.00	LE1		36.00
37.00	LD2		37.00
38.00	LD1		38.00
39.00	LC2		39.00
40.00	LC1		40.00
41.00	LB2		41.00
42.00	LB1		42.00
43.00	CE2		43.00
44.00	CE1		44.00
45.00	CD2		45.00
46.00	CD1		46.00
47.00	CC2		47.00
48.00	CC1		48.00
49.00	CB2		49.00
50.00	CB1		50.00
51.00	CA2		51.00
52.00	CA1		52.00
53.00	SE3		53.00
54.00	SE2		54.00
55.00	SE1		55.00
56.00	SSC		56.00
57.00	SSB		57.00

COOPER CENTER FOR REHAB AND HEALTH

Provider CCN: 315205

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time:

5/28/2025 10:30 am

MCRIF32

2540-10

Version:

11.1.179.1



## PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA

## Worksheet S-7

PPS

	Group	Days	
	1.00	2.00	
58.00	SSA		58.00
59.00	IB2		59.00
60.00	IB1		60.00
61.00	IA2		61.00
62.00	IA1		62.00
63.00	BB2		63.00
64.00	BB1		64.00
65.00	BA2		65.00
66.00	BA1		66.00
67.00	PE2		67.00
68.00	PE1		68.00
69.00	PD2		69.00
70.00	PD1		70.00
71.00	PC2		71.00
72.00	PC1		72.00
73.00	PB2		73.00
74.00	PB1		74.00
75.00	PA2		75.00
76.00	PA1		76.00
99.00	AAA		99.00
100.00			100.00
		Expenses	Percentage
		1.00	2.00
			Y/N
			3.00

A notice published in the Federal Register Volume 68, No. 149 August 4, 2003 provided for an increase in the RUG payments beginning 10/01/2003. Congress expected this increase to be used for direct patient care and related expenses. For lines 101 through 106: Enter in column 1 the amount of the expense for each category. Enter in column 2 the percentage of total expenses for each category to total SNF revenue from Worksheet G-2, Part I, line 1, column 3. Indicate in column 3 "Y" for yes or "N" for no if the spending reflects increases associated with direct patient care and related expenses for each category. (If column 2 is zero, enter N/A in column 3) (See instructions)

101.00	Staffing				101.00
102.00	Recruitment				102.00
103.00	Retention of employees				103.00
104.00	Training				104.00
105.00	OTHER (SPECIFY)				105.00
106.00	Total SNF revenue (Worksheet G-2, Part I, line 1, column 3)				106.00

COOPER CENTER FOR REHAB AND HEALTH

Provider CCN: 315205

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time: 5/28/2025 10:30 am

MCRIF32

Version: 11.1.179.1



## RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

PPS

		Cost Center Description	Salaries	Other	Total (col. 1 + col. 2)	Reclassifications Increase/Decrease (Fr Wkst A-6)	Reclassified Trial Balance (col. 3 +- col. 4)	Adjustments to Expenses (Fr Wkst A-8)	Net Expenses For Allocation (col. 5 +- col. 6)	
			1.00	2.00	3.00	4.00	5.00	6.00	7.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES		1,440,000	1,440,000	45,162	1,485,162	-357,140	1,128,022	1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT		161,902	161,902	-45,162	116,740	0	116,740	2.00
3.00	00300	EMPLOYEE BENEFITS	0	1,109,822	1,109,822	0	1,109,822	0	1,109,822	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	834,122	1,648,144	2,482,266	0	2,482,266	-374,764	2,107,502	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	127,391	557,840	685,231	0	685,231	0	685,231	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	58,967	0	58,967	0	58,967	0	58,967	6.00
7.00	00700	HOUSEKEEPING	270,671	67,458	338,129	0	338,129	0	338,129	7.00
8.00	00800	DIETARY	498,295	382,043	880,338	0	880,338	0	880,338	8.00
9.00	00900	NURSING ADMINISTRATION	443,580	64,806	508,386	0	508,386	0	508,386	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	250,578	250,578	0	250,578	0	250,578	10.00
11.00	01100	PHARMACY	0	66,774	66,774	0	66,774	0	66,774	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	17,487	0	17,487	0	17,487	0	17,487	12.00
13.00	01300	SOCIAL SERVICE	174,594	0	174,594	0	174,594	0	174,594	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0	14.00
15.00	01500	ACTIVITIES	115,841	11,120	126,961	0	126,961	0	126,961	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
30.00	03000	SKILLED NURSING FACILITY	4,165,997	155,581	4,321,578	0	4,321,578	0	4,321,578	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	0	0	33.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
40.00	04000	RADIOLOGY	0	692	692	0	692	0	692	40.00
41.00	04100	LABORATORY	0	-21,853	-21,853	0	-21,853	0	-21,853	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	241,307	45,500	286,807	0	286,807	0	286,807	44.00
45.00	04500	OCCUPATIONAL THERAPY	173,617	0	173,617	0	173,617	0	173,617	45.00
46.00	04600	SPEECH PATHOLOGY	59,857	0	59,857	0	59,857	0	59,857	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	23,885	23,885	0	23,885	0	23,885	49.00
50.00	05000	DENTAL CARE - TTITLE XIX ONLY	0	0	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	0	0	51.00
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60.00	06000	CLINIC	0	0	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	0	0	61.00
62.00	06200	FQHC								62.00
<b>OTHER REIMBURSABLE COST CENTERS</b>										
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	26,103	26,103	0	26,103	0	26,103	71.00
73.00	07300	CMHC	0	0	0	0	0	0	0	73.00
<b>SPECIAL PURPOSE COST CENTERS</b>										
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES		0	0	0	0	0	0	80.00
81.00	08100	INTEREST EXPENSE		0	0	0	0	0	0	81.00
82.00	08200	UTILIZATION REVIEW - SNF	0	0	0	0	0	0	0	82.00
83.00	08300	HOSPICE	0	0	0	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	7,181,726	5,990,395	13,172,121	0	13,172,121	-731,904	12,440,217	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	0	0	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	0	0	94.00
100.00		TOTAL	7,181,726	5,990,395	13,172,121	0	13,172,121	-731,904	12,440,217	100.00

RECLASSIFICATIONS

Worksheet A-6

PPS

Increases					Decreases					
	Cost Center	Line #	Salary	Non Salary	Cost Center	Line #	Salary	Non Salary		
	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00		
B - RECLASS LHI DEPRE										
1.00	CAP REL COSTS - BLDGS & FIXTURES	1.00	0	45,162	CAP REL COSTS - MOVABLE EQUIPMENT	2.00	0	45,162	1.00	
100.00	TOTAL RECLASSIFICATIONS (Sum of columns 4 and 5 must equal sum of columns 8 and 9 (2))		0	45,162			0	45,162	100.00	
(1) A letter (A, B, etc.) must be entered on each line to identify each reclassification entry.										
(2) Transfer the amounts in columns 4, 5, 8 and 9 to Worksheet A, column 4, lines as appropriate.										

RECONCILIATION OF CAPITAL COSTS CENTERS

Worksheet A-7

PPS

			Acquisitions						
		Beginning Balances	Purchases	Donation	Total	Disposals and Retirements	Ending Balance	Fully Depreciated Assets	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	
ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES									
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	671,181	12,500	0	12,500	0	683,681	0	4.00
5.00	Fixed Equipment	0	0	0	0	0	0	0	5.00
6.00	Movable Equipment	2,138,521	37,387	0	37,387	0	2,175,908	0	6.00
7.00	Subtotal (sum of lines 1-6)	2,809,702	49,887	0	49,887	0	2,859,589	0	7.00
8.00	Reconciling Items	0	0	0	0	0	0	0	8.00
9.00	Total (line 7 minus line 8)	2,809,702	49,887	0	49,887	0	2,859,589	0	9.00

COOPER CENTER FOR REHAB AND HEALTH

Provider CCN: 315205

Period:  
From: 01/01/2024  
To: 12/31/2024Run Date Time: 5/28/2025 10:30 am  
MCRIF32  
Version: 11.1.179.1

## ADJUSTMENTS TO EXPENSES

## Worksheet A-8

PPS

			Expense Classification on Worksheet A To/From Which the Amount is to be Adjusted		
	Description (1)	(2) Basis For Adjustment	Amount	Cost Center	Line No.
		1.00	2.00	3.00	4.00
1.00	Investment income on restricted funds (chapter 2)	B	-2,463	ADMINISTRATIVE & GENERAL	4.00 1.00
2.00	Trade, quantity, and time discounts (chapter 8)		0		0.00 2.00
3.00	Refunds and rebates of expenses (chapter 8)		0		0.00 3.00
4.00	Rental of provider space by suppliers (chapter 8)		0		0.00 4.00
5.00	Telephone services (pay stations excluded) (chapter 21)		0		0.00 5.00
6.00	Television and radio service (chapter 21)		0		0.00 6.00
7.00	Parking lot (chapter 21)		0		0.00 7.00
8.00	Remuneration applicable to provider-based physician adjustment	A-8-2	0		8.00
9.00	Home office cost (chapter 21)		0		0.00 9.00
10.00	Sale of scrap, waste, etc. (chapter 23)		0		0.00 10.00
11.00	Nonallowable costs related to certain Capital expenditures (chapter 24)		0		0.00 11.00
12.00	Adjustment resulting from transactions with related organizations (chapter 10)	A-8-1	-357,116		12.00
13.00	Laundry and linen service		0		0.00 13.00
14.00	Revenue - Employee meals		0		0.00 14.00
15.00	Cost of meals - Guests		0		0.00 15.00
16.00	Sale of medical supplies to other than patients		0		0.00 16.00
17.00	Sale of drugs to other than patients		0		0.00 17.00
18.00	Sale of medical records and abstracts		0		0.00 18.00
19.00	Vending machines		0		0.00 19.00
20.00	Income from imposition of interest, finance or penalty charges (chapter 21)		0		0.00 20.00
21.00	Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments		0		0.00 21.00
22.00	Utilization review--physicians' compensation (chapter 21)		0	UTILIZATION REVIEW - SNF	82.00 22.00
23.00	Depreciation--buildings and fixtures		0	CAP REL COSTS - BLDGS & FIXTURES	1.00 23.00
24.00	Depreciation--movable equipment		0	CAP REL COSTS - MOVABLE EQUIPMENT	2.00 24.00
25.00	MARKETING / PROMOTIONAL ADVERTISING	A	-14,407	ADMINISTRATIVE & GENERAL	4.00 25.00
25.01	PENALTIES	A	70,806	ADMINISTRATIVE & GENERAL	4.00 25.01
25.02	RESIDENT PD CLAIMS (CB)	A	-187	ADMINISTRATIVE & GENERAL	4.00 25.02
25.03	BAD DEBT EXPENSE	A	-296,972	ADMINISTRATIVE & GENERAL	4.00 25.03
25.04	BAD DEBT 12% MCD PART A B	A	-131,565	ADMINISTRATIVE & GENERAL	4.00 25.04
100.00	Total (sum of lines 1 through 99) (Transfer to Worksheet A, col. 6, line 100)		-731,904		100.00

(1) Description - All chapter references in this column pertain to CMS Pub. 15-1.

(2) Basis for adjustment (see instructions).

A. Costs - if cost, including applicable overhead, can be determined.

B. Amount Received - if cost cannot be determined.

COOPER CENTER FOR REHAB AND HEALTH

Provider CCN: 315205

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time:

5/28/2025 10:30 am

MCRIF32

2540-10

Version:

11.1.179.1

STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS AND  
HOME OFFICE COSTSWorksheet A-8-1  
Parts I & II  
PPS**PART I. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS:**

	Line No.	Cost Center	Expense Items	Amount Allowable In Cost	Amount Included in Wkst. A, col. 5	Adjustments (col. 4 minus col. 5)	
	1.00	2.00	3.00	4.00	5.00	6.00	
1.00	1.00	CAP REL COSTS - BLDGS & FIXTURES	RENT	753,156	1,440,000	-686,844	1.00
2.00	1.00	CAP REL COSTS - BLDGS & FIXTURES	PROPERTY TAXES	293,115	0	293,115	2.00
3.00	1.00	CAP REL COSTS - BLDGS & FIXTURES	PROPERTY INSURANCE	36,589	0	36,589	3.00
4.00	4.00	ADMINISTRATIVE & GENERAL	REALTY ADMIN	24	0	24	4.00
5.00	0.00			0	0	0	5.00
6.00	0.00			0	0	0	6.00
7.00	0.00			0	0	0	7.00
8.00	0.00			0	0	0	8.00
9.00	0.00			0	0	0	9.00
10.00	<b>TOTALS (sum of lines 1-9). Transfer column 6, line 10 to Worksheet A-8, column 3, line 12.</b>			<b>1,082,884</b>	<b>1,440,000</b>	<b>-357,116</b>	10.00

**PART II. INTERRELATIONSHIP TO RELATED ORGANIZATION(S) AND/OR HOME OFFICE:**

The Secretary, by virtue of the authority granted under section 1814(b)(1) of the Social Security Act, requires that you furnish the information requested under Part II of this worksheet.

This information is used by the Centers for Medicare and Medicaid Services and its intermediaries/contractors in determining that the costs applicable to services, facilities, and supplies furnished by organizations related to you by common ownership or control represent reasonable costs as determined under section 1861 of the Social Security Act. If you do not provide all or any part of the requested information, the cost report is considered incomplete and not acceptable for purposes of claiming reimbursement under title XVIII.

				Related Organization(s) and/or Home Office			
	Symbol (1)	Name	Percentage of Ownership	Name	Percentage of Ownership	Type of Business	
	1.00	2.00	3.00	4.00	5.00	6.00	
1.00	A	JONATHAN ROSENBERG	24.99	COOPER REALTY LLC	24.99	REALTY	1.00
2.00	A	ESTHER ROSENBERG	24.99	COOPER REALTY LLC	24.99	REALTY	2.00
3.00	A	MOSHE ROSENBERG	50.02	COOPER REALTY LLC	50.02	REALTY	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

(1) Use the following symbols to indicate interrelationship to related organizations:

- A. Individual has financial interest (stockholder, partner, etc.) in both related organization and in provider.  
B. Corporation, partnership, or other organization has financial interest in provider.  
C. Provider has financial interest in corporation, partnership, or other organization.  
D. Director, officer, administrator, or key person of provider or organization.  
E. Individual is director, officer, administrator or key person of provider and related organization.  
F. Director, officer, administrator, or key person of related organization or relative of such person has financial interest in provider.  
G. Other (financial or non-financial) specify:



COOPER CENTER FOR REHAB AND HEALTH

Provider CCN: 315205

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time: 5/28/2025 10:30 am

MCRIF32

Version: 11.1.179.1



## COST ALLOCATION - GENERAL SERVICE COSTS

Worksheet B

Part I

PPS

	Cost Center Description	Net Expenses for Cost Allocation (from Wkst A col. 7)	BLDGS & FIXTURES	MOVABLE EQUIPMENT	EMPLOYEE BENEFITS	Subtotal	ADMINISTRATIVE & GENERAL	PLANT OPERATION, 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	CAP REL COSTS - BLDGS & FIXTURES	1,128,022	1,128,022							1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT	116,740		116,740						2.00
3.00	EMPLOYEE BENEFITS	1,109,822	96,855	10,024	1,216,701					3.00
4.00	ADMINISTRATIVE & GENERAL	2,107,502	122,008	12,627	141,314	2,383,451	2,383,451			4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS	685,231	56,994	5,898	21,582	769,705	182,024	951,729		5.00
6.00	LAUNDRY & LINEN SERVICE	58,967	15,507	1,605	9,990	86,069	20,354	17,319	123,742	6.00
7.00	HOUSEKEEPING	338,129	82,067	8,493	45,856	474,545	112,223	91,655	0	7.00
8.00	DIETARY	880,338	68,958	7,136	84,419	1,040,851	246,147	77,014	0	8.00
9.00	NURSING ADMINISTRATION	508,386	18,465	1,911	75,150	603,912	142,817	20,622	0	9.00
10.00	CENTRAL SERVICES & SUPPLY	250,578	3,357	347	0	254,282	60,134	3,750	0	10.00
11.00	PHARMACY	66,774	0	0	0	66,774	15,791	0	0	11.00
12.00	MEDICAL RECORDS & LIBRARY	17,487	6,395	662	2,963	27,507	6,505	7,142	0	12.00
13.00	SOCIAL SERVICE	174,594	58,406	6,045	29,579	268,624	63,526	65,230	0	13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0	0	14.00
15.00	ACTIVITIES	126,961	0	0	19,625	146,586	34,666	0	0	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
30.00	SKILLED NURSING FACILITY	4,321,578	340,819	35,272	705,788	5,403,457	1,277,841	380,640	123,742	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	0	0	0	33.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
40.00	RADIOLOGY	692	0	0	0	692	164	0	0	40.00
41.00	LABORATORY	-21,853	0	0	0	-21,853	0	0	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	0	0	0	43.00
44.00	PHYSICAL THERAPY	286,807	113,268	11,722	40,881	452,678	107,052	126,502	0	44.00
45.00	OCCUPATIONAL THERAPY	173,617	131,494	13,608	29,413	348,132	82,328	146,857	0	45.00
46.00	SPEECH PATHOLOGY	59,857	13,429	1,390	10,141	84,817	20,058	14,998	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	23,885	0	0	0	23,885	5,648	0	0	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	0	0	0	50.00
51.00	SUPPORT SURFACES	0	0	0	0	0	0	0	0	51.00
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60.00	CLINIC	0	0	0	0	0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0	0	0	0	0	61.00
62.00	FQHC									62.00
<b>OTHER REIMBURSABLE COST CENTERS</b>										
70.00	HOME HEALTH AGENCY COST	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	26,103	0	0	0	26,103	6,173	0	0	71.00
73.00	CMHC	0	0	0	0	0	0	0	0	73.00
<b>SPECIAL PURPOSE COST CENTERS</b>										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW - SNF									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	12,440,217	1,128,022	116,740	1,216,701	12,440,217	2,383,451	951,729	123,742	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00

COOPER CENTER FOR REHAB AND HEALTH		Period:	Run Date Time:	5/28/2025 10:30 am
Provider CCN: 315205		From: 01/01/2024	MCRIF32	2540-10
		To: 12/31/2024	Version:	11.1.179.1



COST ALLOCATION - GENERAL SERVICE COSTS

Worksheet B  
Part I  
PPS

	Cost Center Description	Net Expenses for Cost Allocation (from Wkst A col. 7)	BLDGS & FIXTURES	MOVABLE EQUIPMENT	EMPLOYEE BENEFITS	Subtotal	ADMINISTRA TIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	3.00	3A	4.00	5.00	6.00	
94.00	PATIENTS LAUNDRY	0	0	0	0	0	0	0	0	94.00
98.00	Cross Foot Adjustments	0	0	0	0	0	0	0	0	98.00
99.00	Negative Cost Centers	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	12,440,217	1,128,022	116,740	1,216,701	12,440,217	2,383,451	951,729	123,742	100.00

COOPER CENTER FOR REHAB AND HEALTH

Provider CCN: 315205

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time: 5/28/2025 10:30 am

MCRIF32

Version: 11.1.179.1



## COST ALLOCATION - GENERAL SERVICE COSTS

## Worksheet B

## Part I

## PPS

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	NURSING AND ALLIED HEALTH EDUCATION	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	CAP REL COSTS - BLDGS & FIXTURES									1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS									3.00
4.00	ADMINISTRATIVE & GENERAL									4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS									5.00
6.00	LAUNDRY & LINEN SERVICE									6.00
7.00	HOUSEKEEPING	678,423								7.00
8.00	DIETARY	0	1,364,012							8.00
9.00	NURSING ADMINISTRATION	0	0	767,351						9.00
10.00	CENTRAL SERVICES & SUPPLY	0	0	0	318,166					10.00
11.00	PHARMACY	0	0	0	0	82,565				11.00
12.00	MEDICAL RECORDS & LIBRARY	0	0	0	0	0	41,154			12.00
13.00	SOCIAL SERVICE	0	0	0	0	0	0	397,380		13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0	0	14.00
15.00	ACTIVITIES	0	0	0	0	0	0	0	0	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
30.00	SKILLED NURSING FACILITY	678,423	1,364,012	767,351	318,166	82,565	41,154	397,380	0	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	0	0	0	33.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
40.00	RADIOLOGY	0	0	0	0	0	0	0	0	40.00
41.00	LABORATORY	0	0	0	0	0	0	0	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	0	0	0	43.00
44.00	PHYSICAL THERAPY	0	0	0	0	0	0	0	0	44.00
45.00	OCCUPATIONAL THERAPY	0	0	0	0	0	0	0	0	45.00
46.00	SPEECH PATHOLOGY	0	0	0	0	0	0	0	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	0	0	0	50.00
51.00	SUPPORT SURFACES	0	0	0	0	0	0	0	0	51.00
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60.00	CLINIC	0	0	0	0	0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0	0	0	0	0	61.00
62.00	FQHC									62.00
<b>OTHER REIMBURSABLE COST CENTERS</b>										
70.00	HOME HEALTH AGENCY COST	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
73.00	CMHC	0	0	0	0	0	0	0	0	73.00
<b>SPECIAL PURPOSE COST CENTERS</b>										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW - SNF									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	678,423	1,364,012	767,351	318,166	82,565	41,154	397,380	0	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	0	0	0	0	94.00

COOPER CENTER FOR REHAB AND HEALTH		Period:	Run Date Time:	5/28/2025 10:30 am
Provider CCN: 315205		From: 01/01/2024	MCRIF32	2540-10
		To: 12/31/2024	Version:	11.1.179.1



COST ALLOCATION - GENERAL SERVICE COSTS

Worksheet B  
Part I  
PPS

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	NURSING AND ALLIED HEALTH EDUCATION	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
98.00	Cross Foot Adjustments	0	0	0	0				0	98.00
99.00	Negative Cost Centers	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	678,423	1,364,012	767,351	318,166	82,565	41,154	397,380	0	100.00

COOPER CENTER FOR REHAB AND HEALTH

Provider CCN: 315205

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time: 5/28/2025 10:30 am

MCRIF32

Version: 11.1.179.1



## COST ALLOCATION - GENERAL SERVICE COSTS

## Worksheet B

## Part I

## PPS

	Cost Center Description	ACTIVITIES	Subtotal	Post Stepdown Adjustments	Total		
		15.00	16.00	17.00	18.00		
<b>GENERAL SERVICE COST CENTERS</b>							
1.00	CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT						2.00
3.00	EMPLOYEE BENEFITS						3.00
4.00	ADMINISTRATIVE & GENERAL						4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS						5.00
6.00	LAUNDRY & LINEN SERVICE						6.00
7.00	HOUSEKEEPING						7.00
8.00	DIETARY						8.00
9.00	NURSING ADMINISTRATION						9.00
10.00	CENTRAL SERVICES & SUPPLY						10.00
11.00	PHARMACY						11.00
12.00	MEDICAL RECORDS & LIBRARY						12.00
13.00	SOCIAL SERVICE						13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION						14.00
15.00	ACTIVITIES	181,252					15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>							
30.00	SKILLED NURSING FACILITY	181,252	11,015,983	0	11,015,983		30.00
31.00	NURSING FACILITY	0	0	0	0		31.00
32.00	ICF/IID	0	0	0	0		32.00
33.00	OTHER LONG TERM CARE	0	0	0	0		33.00
<b>ANCILLARY SERVICE COST CENTERS</b>							
40.00	RADIOLOGY	0	856	0	856		40.00
41.00	LABORATORY	0	-21,853	0	-21,853		41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0		42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0		43.00
44.00	PHYSICAL THERAPY	0	686,232	0	686,232		44.00
45.00	OCCUPATIONAL THERAPY	0	577,317	0	577,317		45.00
46.00	SPEECH PATHOLOGY	0	119,873	0	119,873		46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0		47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0		48.00
49.00	DRUGS CHARGED TO PATIENTS	0	29,533	0	29,533		49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0	0		50.00
51.00	SUPPORT SURFACES	0	0	0	0		51.00
<b>OUTPATIENT SERVICE COST CENTERS</b>							
60.00	CLINIC	0	0	0	0		60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0		61.00
62.00	FQHC						62.00
<b>OTHER REIMBURSABLE COST CENTERS</b>							
70.00	HOME HEALTH AGENCY COST	0	0	0	0		70.00
71.00	AMBULANCE	0	32,276	0	32,276		71.00
73.00	CMHC	0	0	0	0		73.00
<b>SPECIAL PURPOSE COST CENTERS</b>							
80.00	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	INTEREST EXPENSE						81.00
82.00	UTILIZATION REVIEW - SNF						82.00
83.00	HOSPICE	0	0	0	0		83.00
89.00	SUBTOTALS (sum of lines 1-84)	181,252	12,440,217	0	12,440,217		89.00
<b>NONREIMBURSABLE COST CENTERS</b>							
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0		90.00
91.00	BARBER AND BEAUTY SHOP	0	0	0	0		91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0		92.00
93.00	NONPAID WORKERS	0	0	0	0		93.00
94.00	PATIENTS LAUNDRY	0	0	0	0		94.00
98.00	Cross Foot Adjustments	0	0	0	0		98.00
99.00	Negative Cost Centers	0	0	0	0		99.00
100.00	TOTAL	181,252	12,440,217	0	12,440,217		100.00

COOPER CENTER FOR REHAB AND HEALTH

Provider CCN: 315205

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time: 5/28/2025 10:30 am

MCRIF32

Version: 11.1.179.1



## ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B  
Part II  
PPS

	Cost Center Description	Directly Assigned New Capital Related Costs	BLDGS & FIXTURES	MOVABLE EQUIPMENT	Subtotal	EMPLOYEE BENEFITS	ADMINISTRA TIVE & GENERAL	PLANT OPERATION, 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	CAP REL COSTS - BLDGS & FIXTURES									1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS	0	96,855	10,024	106,879	106,879				3.00
4.00	ADMINISTRATIVE & GENERAL	0	122,008	12,627	134,635	12,413	147,048			4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS	0	56,994	5,898	62,892	1,896	11,230	76,018		5.00
6.00	LAUNDRY & LINEN SERVICE	0	15,507	1,605	17,112	878	1,256	1,383	20,629	6.00
7.00	HOUSEKEEPING	0	82,067	8,493	90,560	4,028	6,924	7,321	0	7.00
8.00	DIETARY	0	68,958	7,136	76,094	7,416	15,186	6,151	0	8.00
9.00	NURSING ADMINISTRATION	0	18,465	1,911	20,376	6,601	8,811	1,647	0	9.00
10.00	CENTRAL SERVICES & SUPPLY	0	3,357	347	3,704	0	3,710	299	0	10.00
11.00	PHARMACY	0	0	0	0	0	974	0	0	11.00
12.00	MEDICAL RECORDS & LIBRARY	0	6,395	662	7,057	260	401	570	0	12.00
13.00	SOCIAL SERVICE	0	58,406	6,045	64,451	2,598	3,919	5,210	0	13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0	0	14.00
15.00	ACTIVITIES	0	0	0	0	1,724	2,139	0	0	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
30.00	SKILLED NURSING FACILITY	0	340,819	35,272	376,091	61,999	78,838	30,405	20,629	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	0	0	0	33.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
40.00	RADIOLOGY	0	0	0	0	0	10	0	0	40.00
41.00	LABORATORY	0	0	0	0	0	0	0	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	0	0	0	43.00
44.00	PHYSICAL THERAPY	0	113,268	11,722	124,990	3,591	6,605	10,104	0	44.00
45.00	OCCUPATIONAL THERAPY	0	131,494	13,608	145,102	2,584	5,079	11,730	0	45.00
46.00	SPEECH PATHOLOGY	0	13,429	1,390	14,819	891	1,237	1,198	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	0	0	0	0	0	348	0	0	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	0	0	0	50.00
51.00	SUPPORT SURFACES	0	0	0	0	0	0	0	0	51.00
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60.00	CLINIC	0	0	0	0	0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0	0	0	0	0	61.00
62.00	FQHC									62.00
<b>OTHER REIMBURSABLE COST CENTERS</b>										
70.00	HOME HEALTH AGENCY COST	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	381	0	0	71.00
73.00	CMHC	0	0	0	0	0	0	0	0	73.00
<b>SPECIAL PURPOSE COST CENTERS</b>										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW - SNF									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	0	1,128,022	116,740	1,244,762	106,879	147,048	76,018	20,629	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	0	0	0	0	94.00

COOPER CENTER FOR REHAB AND HEALTH		Period:	Run Date Time:	5/28/2025 10:30 am
Provider CCN: 315205		From: 01/01/2024	MCRIF32	2540-10
		To: 12/31/2024	Version:	11.1.179.1



ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B  
Part II  
PPS

	Cost Center Description	Directly Assigned New Capital Related Costs	BLDGS & FIXTURES	MOVABLE EQUIPMENT	Subtotal	EMPLOYEE BENEFITS	ADMINISTRA TIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	2A	3.00	4.00	5.00	6.00	
98.00	Cross Foot Adjustments								0	98.00
99.00	Negative Cost Centers		0	0	0	0	0	0	0	99.00
100.00	TOTAL	0	1,128,022	116,740	1,244,762	106,879	147,048	76,018	20,629	100.00

COOPER CENTER FOR REHAB AND HEALTH

Provider CCN: 315205

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time: 5/28/2025 10:30 am

MCRIF32

Version: 11.1.179.1



## ALLOCATION OF CAPITAL RELATED COSTS

## Worksheet B

## Part II

## PPS

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	NURSING AND ALLIED HEALTH EDUCATION	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	CAP REL COSTS - BLDGS & FIXTURES									1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS									3.00
4.00	ADMINISTRATIVE & GENERAL									4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS									5.00
6.00	LAUNDRY & LINEN SERVICE									6.00
7.00	HOUSEKEEPING	108,833								7.00
8.00	DIETARY	0	104,847							8.00
9.00	NURSING ADMINISTRATION	0	0	37,435						9.00
10.00	CENTRAL SERVICES & SUPPLY	0	0	0	7,713					10.00
11.00	PHARMACY	0	0	0	0	974				11.00
12.00	MEDICAL RECORDS & LIBRARY	0	0	0	0	0	8,288			12.00
13.00	SOCIAL SERVICE	0	0	0	0	0	0	76,178		13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0	0	14.00
15.00	ACTIVITIES	0	0	0	0	0	0	0	0	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
30.00	SKILLED NURSING FACILITY	108,833	104,847	37,435	7,713	974	8,288	76,178	0	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	0	0	0	33.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
40.00	RADIOLOGY	0	0	0	0	0	0	0	0	40.00
41.00	LABORATORY	0	0	0	0	0	0	0	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	0	0	0	43.00
44.00	PHYSICAL THERAPY	0	0	0	0	0	0	0	0	44.00
45.00	OCCUPATIONAL THERAPY	0	0	0	0	0	0	0	0	45.00
46.00	SPEECH PATHOLOGY	0	0	0	0	0	0	0	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	0	0	0	50.00
51.00	SUPPORT SURFACES	0	0	0	0	0	0	0	0	51.00
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60.00	CLINIC	0	0	0	0	0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0	0	0	0	0	61.00
62.00	FQHC									62.00
<b>OTHER REIMBURSABLE COST CENTERS</b>										
70.00	HOME HEALTH AGENCY COST	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
73.00	CMHC	0	0	0	0	0	0	0	0	73.00
<b>SPECIAL PURPOSE COST CENTERS</b>										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW - SNF									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	108,833	104,847	37,435	7,713	974	8,288	76,178	0	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	0	0	0	0	94.00



COOPER CENTER FOR REHAB AND HEALTH	Period:	Run Date Time:	5/28/2025 10:30 am
Provider CCN: 315205	From: 01/01/2024	MCRIF32	2540-10
	To: 12/31/2024	Version:	11.1.179.1



ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B  
Part II  
PPS

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	NURSING AND ALLIED HEALTH EDUCATION	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
98.00	Cross Foot Adjustments	0	0	0	0	0			0	98.00
99.00	Negative Cost Centers	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	108,833	104,847	37,435	7,713	974	8,288	76,178	0	100.00

COOPER CENTER FOR REHAB AND HEALTH

Provider CCN: 315205

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time: 5/28/2025 10:30 am

MCRIF32

Version: 11.1.179.1



## ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B  
Part II  
PPS

	Cost Center Description	ACTIVITIES	Subtotal	Post Step-Down Adjustments	Total		
		15.00	16.00	17.00	18.00		
<b>GENERAL SERVICE COST CENTERS</b>							
1.00	CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT						2.00
3.00	EMPLOYEE BENEFITS						3.00
4.00	ADMINISTRATIVE & GENERAL						4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS						5.00
6.00	LAUNDRY & LINEN SERVICE						6.00
7.00	HOUSEKEEPING						7.00
8.00	DIETARY						8.00
9.00	NURSING ADMINISTRATION						9.00
10.00	CENTRAL SERVICES & SUPPLY						10.00
11.00	PHARMACY						11.00
12.00	MEDICAL RECORDS & LIBRARY						12.00
13.00	SOCIAL SERVICE						13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION						14.00
15.00	ACTIVITIES	3,863					15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>							
30.00	SKILLED NURSING FACILITY	3,863	916,093	0	916,093		30.00
31.00	NURSING FACILITY	0	0	0	0		31.00
32.00	ICF/IID	0	0	0	0		32.00
33.00	OTHER LONG TERM CARE	0	0	0	0		33.00
<b>ANCILLARY SERVICE COST CENTERS</b>							
40.00	RADIOLOGY	0	10	0	10		40.00
41.00	LABORATORY	0	0	0	0		41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0		42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0		43.00
44.00	PHYSICAL THERAPY	0	145,290	0	145,290		44.00
45.00	OCCUPATIONAL THERAPY	0	164,495	0	164,495		45.00
46.00	SPEECH PATHOLOGY	0	18,145	0	18,145		46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0		47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0		48.00
49.00	DRUGS CHARGED TO PATIENTS	0	348	0	348		49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0	0		50.00
51.00	SUPPORT SURFACES	0	0	0	0		51.00
<b>OUTPATIENT SERVICE COST CENTERS</b>							
60.00	CLINIC	0	0	0	0		60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0		61.00
62.00	FQHC						62.00
<b>OTHER REIMBURSABLE COST CENTERS</b>							
70.00	HOME HEALTH AGENCY COST	0	0	0	0		70.00
71.00	AMBULANCE	0	381	0	381		71.00
73.00	CMHC	0	0	0	0		73.00
<b>SPECIAL PURPOSE COST CENTERS</b>							
80.00	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	INTEREST EXPENSE						81.00
82.00	UTILIZATION REVIEW - SNF						82.00
83.00	HOSPICE	0	0	0	0		83.00
89.00	SUBTOTALS (sum of lines 1-84)	3,863	1,244,762	0	1,244,762		89.00
<b>NONREIMBURSABLE COST CENTERS</b>							
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0		90.00
91.00	BARBER AND BEAUTY SHOP	0	0	0	0		91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0		92.00
93.00	NONPAID WORKERS	0	0	0	0		93.00
94.00	PATIENTS LAUNDRY	0	0	0	0		94.00
98.00	Cross Foot Adjustments	0	0	0	0		98.00
99.00	Negative Cost Centers	0	0	0	0		99.00
100.00	TOTAL	3,863	1,244,762	0	1,244,762		100.00

COOPER CENTER FOR REHAB AND HEALTH

Provider CCN: 315205

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time: 5/28/2025 10:30 am

MCRIF32

Version: 11.1.179.1



## COST ALLOCATION - STATISTICAL BASIS

## Worksheet B-1

PPS

	Cost Center Description	BLDGS & FIXTURES (SQUARE FEET)	MOVABLE EQUIPMENT (SQUARE FEET)	EMPLOYEE BENEFITS (GROSS SALARIES)	Reconciliation	ADMINISTRATIVE & GENERAL (ACCUM COST)	PLANT OPERATION, MAINT. & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (PATIENT DAYS)	HOUSEKEEPING (PATIENT DAYS)	
		1.00	2.00	3.00	4A	4.00	5.00	6.00	7.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	CAP REL COSTS - BLDGS & FIXTURES	42,335								1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT		42,335							2.00
3.00	EMPLOYEE BENEFITS	3,635	3,635	7,181,726						3.00
4.00	ADMINISTRATIVE & GENERAL	4,579	4,579	834,122	-2,383,451	10,078,619				4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS	2,139	2,139	127,391	0	769,705	31,982			5.00
6.00	LAUNDRY & LINEN SERVICE	582	582	58,967	0	86,069	582	40,651		6.00
7.00	HOUSEKEEPING	3,080	3,080	270,671	0	474,545	3,080	0	40,651	7.00
8.00	DIETARY	2,588	2,588	498,295	0	1,040,851	2,588	0	0	8.00
9.00	NURSING ADMINISTRATION	693	693	443,580	0	603,912	693	0	0	9.00
10.00	CENTRAL SERVICES & SUPPLY	126	126	0	0	254,282	126	0	0	10.00
11.00	PHARMACY	0	0	0	0	66,774	0	0	0	11.00
12.00	MEDICAL RECORDS & LIBRARY	240	240	17,487	0	27,507	240	0	0	12.00
13.00	SOCIAL SERVICE	2,192	2,192	174,594	0	268,624	2,192	0	0	13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0	0	14.00
15.00	ACTIVITIES	0	0	115,841	0	146,586	0	0	0	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
30.00	SKILLED NURSING FACILITY	12,791	12,791	4,165,997	0	5,403,457	12,791	40,651	40,651	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	0	0	0	33.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
40.00	RADIOLOGY	0	0	0	0	692	0	0	0	40.00
41.00	LABORATORY	0	0	0	21,853	0	0	0	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	0	0	0	43.00
44.00	PHYSICAL THERAPY	4,251	4,251	241,307	0	452,678	4,251	0	0	44.00
45.00	OCCUPATIONAL THERAPY	4,935	4,935	173,617	0	348,132	4,935	0	0	45.00
46.00	SPEECH PATHOLOGY	504	504	59,857	0	84,817	504	0	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	0	0	0	0	23,885	0	0	0	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	0	0	0	50.00
51.00	SUPPORT SURFACES	0	0	0	0	0	0	0	0	51.00
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60.00	CLINIC	0	0	0	0	0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0	0	0	0	0	61.00
62.00	FQHC									62.00
<b>OTHER REIMBURSABLE COST CENTERS</b>										
70.00	HOME HEALTH AGENCY COST	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	26,103	0	0	0	71.00
73.00	CMHC	0	0	0	0	0	0	0	0	73.00
<b>SPECIAL PURPOSE COST CENTERS</b>										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW - SNF									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	42,335	42,335	7,181,726	-2,361,598	10,078,619	31,982	40,651	40,651	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00

COOPER CENTER FOR REHAB AND HEALTH

Provider CCN: 315205

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time: 5/28/2025 10:30 am

MCRIF32 2540-10

Version: 11.1.179.1



## COST ALLOCATION - STATISTICAL BASIS

## Worksheet B-1

PPS

	Cost Center Description	BLDGS & FIXTURES (SQUARE FEET)	MOVABLE EQUIPMENT (SQUARE FEET)	EMPLOYEE BENEFITS (GROSS SALARIES)	Reconciliation	ADMINISTRATIVE & GENERAL (ACCUM COST)	PLANT OPERATION, MAINT. & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (PATIENT DAYS)	HOUSEKEEPING (PATIENT DAYS)	
		1.00	2.00	3.00	4A	4.00	5.00	6.00	7.00	
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	0	0	0	0	94.00
98.00	Cross Foot Adjustments									98.00
99.00	Negative Cost Centers									99.00
102.00	Cost to be allocated (per Wkst. B, Part I)	1,128,022	116,740	1,216,701		2,383,451	951,729	123,742	678,423	102.00
103.00	Unit cost multiplier (Wkst. B, Part I)	26.645140	2.757529	0.169416		0.236486	29.758270	3.044009	16.688962	103.00
104.00	Cost to be allocated (per Wkst. B, Part II)			106,879		147,048	76,018	20,629	108,833	104.00
105.00	Unit cost multiplier (Wkst. B, Part II)			0.014882		0.014590	2.376900	0.507466	2.677253	105.00

COOPER CENTER FOR REHAB AND HEALTH

Provider CCN: 315205

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time: 5/28/2025 10:30 am

MCRIF32

Version: 11.1.179.1



## COST ALLOCATION - STATISTICAL BASIS

## Worksheet B-1

PPS

	Cost Center Description	DIETARY (MEALS SERVED)	NURSING ADMINISTRA TION (NURSING SALARIES)	CENTRAL SERVICES & SUPPLY (PATIENT DAYS)	PHARMACY (PATIENT DAYS)	MEDICAL RECORDS & LIBRARY (PATIENT DAYS)	SOCIAL SERVICE (PATIENT DAYS)	NURSING AND ALLIED HEALTH EDUCATION (ASSIGNED TIME)	ACTIVITIES (PATIENT DAYS)	
		8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	CAP REL COSTS - BLDGS & FIXTURES									1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS									3.00
4.00	ADMINISTRATIVE & GENERAL									4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS									5.00
6.00	LAUNDRY & LINEN SERVICE									6.00
7.00	HOUSEKEEPING									7.00
8.00	DIETARY	121,953								8.00
9.00	NURSING ADMINISTRATION	0	4,165,997							9.00
10.00	CENTRAL SERVICES & SUPPLY	0	0	40,651						10.00
11.00	PHARMACY	0	0	0	40,651					11.00
12.00	MEDICAL RECORDS & LIBRARY	0	0	0	0	40,651				12.00
13.00	SOCIAL SERVICE	0	0	0	0	0	40,651			13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0		14.00
15.00	ACTIVITIES	0	0	0	0	0	0	0	40,651	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
30.00	SKILLED NURSING FACILITY	121,953	4,165,997	40,651	40,651	40,651	40,651	0	40,651	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	0	0	0	33.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
40.00	RADIOLOGY	0	0	0	0	0	0	0	0	40.00
41.00	LABORATORY	0	0	0	0	0	0	0	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	0	0	0	43.00
44.00	PHYSICAL THERAPY	0	0	0	0	0	0	0	0	44.00
45.00	OCCUPATIONAL THERAPY	0	0	0	0	0	0	0	0	45.00
46.00	SPEECH PATHOLOGY	0	0	0	0	0	0	0	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	0	0	0	50.00
51.00	SUPPORT SURFACES	0	0	0	0	0	0	0	0	51.00
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60.00	CLINIC		0	0		0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0	0	0	0	0	61.00
62.00	FQHC									62.00
<b>OTHER REIMBURSABLE COST CENTERS</b>										
70.00	HOME HEALTH AGENCY COST	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
73.00	CMHC	0	0	0	0	0	0	0	0	73.00
<b>SPECIAL PURPOSE COST CENTERS</b>										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW - SNF									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	121,953	4,165,997	40,651	40,651	40,651	40,651	0	40,651	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00

COOPER CENTER FOR REHAB AND HEALTH

Provider CCN: 315205

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time: 5/28/2025 10:30 am

MCRIF32

Version: 11.1.179.1



## COST ALLOCATION - STATISTICAL BASIS

## Worksheet B-1

PPS

	Cost Center Description	DIETARY (MEALS SERVED)	NURSING ADMINISTRA TION (NURSING SALARIES)	CENTRAL SERVICES & SUPPLY (PATIENT DAYS)	PHARMACY (PATIENT DAYS)	MEDICAL RECORDS & LIBRARY (PATIENT DAYS)	SOCIAL SERVICE (PATIENT DAYS)	NURSING AND ALLIED HEALTH EDUCATION (ASSIGNED TIME)	ACTIVITIES (PATIENT DAYS)	
		8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	0	0	0	0	94.00
98.00	Cross Foot Adjustments									98.00
99.00	Negative Cost Centers									99.00
102.00	Cost to be allocated (per Wkst. B, Part I)	1,364,012	767,351	318,166	82,565	41,154	397,380	0	181,252	102.00
103.00	Unit cost multiplier (Wkst. B, Part I)	11.184735	0.184194	7.826769	2.031069	1.012374	9.775405	0.000000	4.458734	103.00
104.00	Cost to be allocated (per Wkst. B, Part II)	104,847	37,435	7,713	974	8,288	76,178	0	3,863	104.00
105.00	Unit cost multiplier (Wkst. B, Part II)	0.859733	0.008986	0.189737	0.023960	0.203882	1.873951	0.000000	0.095028	105.00

COOPER CENTER FOR REHAB AND HEALTH		Period:	Run Date Time:	5/28/2025 10:30 am
Provider CCN: 315205		From: 01/01/2024	MCRIF32	2540-10
		To: 12/31/2024	Version:	11.1.179.1



RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS

Worksheet C

PPS

	Cost Center Description	Total (from Wkst. B, Pt I, col. 18)	Total Charges	Ratio (col. 1 divided by col. 2)	
		1.00	2.00	3.00	
ANCILLARY SERVICE COST CENTERS					
40.00	RADIOLOGY	856	692	1.236994	40.00
41.00	LABORATORY	0	5,800	0.000000	41.00
42.00	INTRAVENOUS THERAPY	0	0	0.000000	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0.000000	43.00
44.00	PHYSICAL THERAPY	686,232	394,059	1.741445	44.00
45.00	OCCUPATIONAL THERAPY	577,317	447,979	1.288714	45.00
46.00	SPEECH PATHOLOGY	119,873	155,266	0.772049	46.00
47.00	ELECTROCARDIOLOGY	0	0	0.000000	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0.000000	48.00
49.00	DRUGS CHARGED TO PATIENTS	29,533	26,652	1.108097	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0.000000	50.00
51.00	SUPPORT SURFACES	0	0	0.000000	51.00
OUTPATIENT SERVICE COST CENTERS					
60.00	CLINIC	0	0	0.000000	60.00
61.00	RURAL HEALTH CLINIC				61.00
62.00	FQHC				62.00
71.00	AMBULANCE	32,276	26,103	1.236486	71.00
100.00	Total	1,446,087	1,056,551		100.00

COOPER CENTER FOR REHAB AND HEALTH

Provider CCN: 315205

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time:

MCRIF32

Version:

5/28/2025 10:30 am

2540-10

11.1.179.1



## APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS

Worksheet D

Part I

PPS

Title XVIII

Skilled Nursing Facility

## PART I - CALCULATION OF ANCILLARY AND OUTPATIENT COST

		Ratio of Cost to Charges (Fr. Wkst. C Column 3)	Health Care Program Charges		Health Care Program Cost		
			Part A	Part B	Part A (col. 1 x col. 2)	Part B (col. 1 x col. 3)	
		1.00	2.00	3.00	4.00	5.00	
<b>ANCILLARY SERVICE COST CENTERS</b>							
40.00	RADIOLOGY	1.236994	0	0	0	0	40.00
41.00	LABORATORY	0.000000	0	0	0	0	41.00
42.00	INTRAVENOUS THERAPY	0.000000	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0.000000	0	0	0	0	43.00
44.00	PHYSICAL THERAPY	1.741445	115,369	0	200,909	0	44.00
45.00	OCCUPATIONAL THERAPY	1.288714	137,267	0	176,898	0	45.00
46.00	SPEECH PATHOLOGY	0.772049	45,352	0	35,014	0	46.00
47.00	ELECTROCARDIOLOGY	0.000000	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0.000000	0	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	1.108097	0	0	0	0	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0.000000	0		0		50.00
51.00	SUPPORT SURFACES	0.000000	0	0	0	0	51.00
<b>OUTPATIENT SERVICE COST CENTERS</b>							
60.00	CLINIC	0.000000	0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC						61.00
62.00	FQHC						62.00
71.00	AMBULANCE (2)	1.236486		0		0	71.00
100.00	Total (Sum of lines 40 - 71)		297,988	0	412,821	0	100.00

(1) For titles V and XIX use columns 1, 2 and 4 only.

(2) Line 71 columns 2 and 4 are for titles V and XIX. No amounts should be entered here for title XVIII.



COOPER CENTER FOR REHAB AND HEALTH

Provider CCN: 315205

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time:

MCRIF32

Version:

5/28/2025 10:30 am

2540-10

11.1.179.1



## APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS

## Worksheet D

## Parts II-III

Title XVIII

Skilled Nursing Facility

PPS

## PART II - APPORTIONMENT OF VACCINE COST

		1.00	
1.00	Drugs charged to patients - ratio of cost to charges (From Worksheet C, column 3, line 49)	1.108097	1.00
2.00	Program vaccine charges (From your records, or the PS&R)	2,228	2.00
3.00	Program costs (Line 1 x line 2) (Title XVIII, PPS providers, transfer this amount to Worksheet E, Part I, line 18)	2,469	3.00

## PART III - CALCULATION OF PASS THROUGH COSTS FOR NURSING &amp; ALLIED HEALTH

	Cost Center Description	Total Cost (From Wkst. B, Part I, Col. 18)	Nursing & Allied Health (From Wkst. B, Part I, Col. 14)	Ratio of Nursing & Allied Health Costs to Total Costs - Part A (Col. 2 / Col. 1)	Program Part A Cost (From Wkst. D Part I, Col. 4)	Part A Nursing & Allied Health Costs for Pass Through (Col. 3 x Col. 4)	
		1.00	2.00	3.00	4.00	5.00	

## ANCILLARY SERVICE COST CENTERS

40.00	RADIOLOGY	856	0	0.000000	0	0	40.00
41.00	LABORATORY	0	0	0.000000	0	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0.000000	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0.000000	0	0	43.00
44.00	PHYSICAL THERAPY	686,232	0	0.000000	200,909	0	44.00
45.00	OCCUPATIONAL THERAPY	577,317	0	0.000000	176,898	0	45.00
46.00	SPEECH PATHOLOGY	119,873	0	0.000000	35,014	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0.000000	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0.000000	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	29,533	0	0.000000	0	0	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0.000000	0	0	50.00
51.00	SUPPORT SURFACES	0	0	0.000000	0	0	51.00
100.00	Total (Sum of lines 40 - 52)	1,413,811	0		412,821	0	100.00

COOPER CENTER FOR REHAB AND HEALTH

Provider CCN: 315205

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time:

MCRIF32

Version:

5/28/2025 10:30 am

2540-10

11.1.179.1



## COMPUTATION OF INPATIENT ROUTINE COSTS

Worksheet D-1

Part I

PPS

Title XVIII

Skilled Nursing Facility

PART I CALCULATION OF INPATIENT ROUTINE COSTS		
		1.00
<b>INPATIENT DAYS</b>		
1.00	Inpatient days including private room days	40,651 1.00
2.00	Private room days	0 2.00
3.00	Inpatient days including private room days applicable to the Program	3,103 3.00
4.00	Medically necessary private room days applicable to the Program	0 4.00
5.00	Total general inpatient routine service cost	11,015,983 5.00
<b>PRIVATE ROOM DIFFERENTIAL ADJUSTMENT</b>		
6.00	General inpatient routine service charges	12,327,339 6.00
7.00	General inpatient routine service cost/charge ratio (Line 5 divided by line 6)	0.893622 7.00
8.00	Enter private room charges from your records	0 8.00
9.00	Average private room per diem charge (Private room charges line 8 divided by private room days, line 2)	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 (Semi-private room charges line 10, divided by semi-private room days)	0.00 11.00
12.00	Average per diem private room charge differential (Line 9 minus line 11)	0.00 12.00
13.00	Average per diem private room cost differential (Line 7 times line 12)	0.00 13.00
14.00	Private room cost differential adjustment (Line 2 times line 13)	0 14.00
15.00	General inpatient routine service cost net of private room cost differential (Line 5 minus line 14)	11,015,983 15.00
<b>PROGRAM INPATIENT ROUTINE SERVICE COSTS</b>		
16.00	Adjusted general inpatient service cost per diem (Line 15 divided by line 1)	270.99 16.00
17.00	Program routine service cost (Line 3 times line 16)	840,882 17.00
18.00	Medically necessary private room cost applicable to program (line 4 times line 13)	0 18.00
19.00	Total program general inpatient routine service cost (Line 17 plus line 18)	840,882 19.00
20.00	Capital related cost allocated to inpatient routine service costs (From Wkst. B, Part II column 18, line 30 for SNF; line 31 for NF, or line 32 for ICF/IID)	916,093 20.00
21.00	Per diem capital related costs (Line 20 divided by line 1)	22.54 21.00
22.00	Program capital related cost (Line 3 times line 21)	69,942 22.00
23.00	Inpatient routine service cost (Line 19 minus line 22)	770,940 23.00
24.00	Aggregate charges to beneficiaries for excess costs (From provider records)	0 24.00
25.00	Total program routine service costs for comparison to the cost limitation (Line 23 minus line 24)	770,940 25.00
26.00	Enter the per diem limitation (1)	
27.00	Inpatient routine service cost limitation (Line 3 times the per diem limitation line 26) (1)	
28.00	Reimbursable inpatient routine service costs (Line 22 plus the lesser of line 25 or line 27) (Transfer to Worksheet E, Part II, line 4) (See instructions)	
<b>PART II CALCULATION OF INPATIENT NURSING &amp; ALLIED HEALTH COSTS FOR PPS PASS-THROUGH</b>		
		1.00
1.00	Total SNF inpatient days	40,651 1.00
2.00	Program inpatient days (see instructions)	3,103 2.00
3.00	Total nursing & allied health costs. (see instructions)(Do not complete for titles V or XIX)	0 3.00
4.00	Nursing & allied health ratio. (line 2 divided by line 1)	0.076333 4.00
5.00	Program nursing & allied health costs for pass-through. (line 3 times line 4)	0 5.00

COOPER CENTER FOR REHAB AND HEALTH

Provider CCN: 315205

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time:

MCRIF32

Version:

5/28/2025 10:30 am

2540-10

11.1.179.1



## COMPUTATION OF INPATIENT ROUTINE COSTS

Worksheet D-1

Part I

Title XIX

Skilled Nursing Facility

Cost

## PART I CALCULATION OF INPATIENT ROUTINE COSTS

		1.00	
<b>INPATIENT DAYS</b>			
1.00	Inpatient days including private room days	40,651	1.00
2.00	Private room days	0	2.00
3.00	Inpatient days including private room days applicable to the Program	33,356	3.00
4.00	Medically necessary private room days applicable to the Program	0	4.00
5.00	Total general inpatient routine service cost	11,015,983	5.00
<b>PRIVATE ROOM DIFFERENTIAL ADJUSTMENT</b>			
6.00	General inpatient routine service charges	12,327,339	6.00
7.00	General inpatient routine service cost/charge ratio (Line 5 divided by line 6)	0.893622	7.00
8.00	Enter private room charges from your records	0	8.00
9.00	Average private room per diem charge (Private room charges line 8 divided by private room days, line 2)	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 (Semi-private room charges line 10, divided by semi-private room days)	0.00	11.00
12.00	Average per diem private room charge differential (Line 9 minus line 11)	0.00	12.00
13.00	Average per diem private room cost differential (Line 7 times line 12)	0.00	13.00
14.00	Private room cost differential adjustment (Line 2 times line 13)	0	14.00
15.00	General inpatient routine service cost net of private room cost differential (Line 5 minus line 14)	11,015,983	15.00
<b>PROGRAM INPATIENT ROUTINE SERVICE COSTS</b>			
16.00	Adjusted general inpatient service cost per diem (Line 15 divided by line 1)	270.99	16.00
17.00	Program routine service cost (Line 3 times line 16)	9,039,142	17.00
18.00	Medically necessary private room cost applicable to program (line 4 times line 13)	0	18.00
19.00	Total program general inpatient routine service cost (Line 17 plus line 18)	9,039,142	19.00
20.00	Capital related cost allocated to inpatient routine service costs (From Wkst. B, Part II column 18, line 30 for SNF; line 31 for NF, or line 32 for ICF/IID)	916,093	20.00
21.00	Per diem capital related costs (Line 20 divided by line 1)	22.54	21.00
22.00	Program capital related cost (Line 3 times line 21)	751,844	22.00
23.00	Inpatient routine service cost (Line 19 minus line 22)	8,287,298	23.00
24.00	Aggregate charges to beneficiaries for excess costs (From provider records)	0	24.00
25.00	Total program routine service costs for comparison to the cost limitation (Line 23 minus line 24)	8,287,298	25.00
26.00	Enter the per diem limitation (1)	0.00	26.00
27.00	Inpatient routine service cost limitation (Line 3 times the per diem limitation line 26) (1)	0	27.00
28.00	Reimbursable inpatient routine service costs (Line 22 plus the lesser of line 25 or line 27) (Transfer to Worksheet E, Part II, line 4) (See instructions)	9,039,142	28.00
<b>PART II CALCULATION OF INPATIENT NURSING &amp; ALLIED HEALTH COSTS FOR PPS PASS-THROUGH</b>			
		1.00	
1.00	Total SNF inpatient days	40,651	1.00
2.00	Program inpatient days (see instructions)	33,356	2.00
3.00	Total nursing & allied health costs. (see instructions)(Do not complete for titles V or XIX)	0	3.00
4.00	Nursing & allied health ratio. (line 2 divided by line 1)	0.820546	4.00
5.00	Program nursing & allied health costs for pass-through. (line 3 times line 4)	0	5.00

COOPER CENTER FOR REHAB AND HEALTH

Provider CCN: 315205

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time: 5/28/2025 10:30 am

MCRIF32

Version: 11.1.179.1



## CALCULATION OF REIMBURSEMENT SETTLEMENT FOR TITLE XVIII

## Worksheet E

## Part I

Title XVIII

Skilled Nursing Facility

PPS

**PART A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF REIMBURSEMENT**

		1.00	
1.00	Inpatient PPS amount (See Instructions)	2,039,570	1.00
2.00	Nursing and Allied Health Education Activities (pass through payments)	0	2.00
3.00	Subtotal (Sum of lines 1 and 2)	<b>2,039,570</b>	3.00
4.00	Primary payor amounts	326	4.00
5.00	Coinsurance	490,212	5.00
6.00	Allowable bad debts (From your records)	537,832	6.00
7.00	Allowable Bad debts for dual eligible beneficiaries (See instructions)	0	7.00
8.00	Adjusted reimbursable bad debts. (See instructions)	349,591	8.00
9.00	Recovery of bad debts - for statistical records only	0	9.00
10.00	Utilization review	0	10.00
11.00	Subtotal (See instructions)	<b>1,898,623</b>	11.00
12.00	Interim payments (See instructions)	1,854,729	12.00
13.00	Tentative adjustment	0	13.00
14.00	OTHER adjustment (See instructions)	0	14.00
14.50	Demonstration payment adjustment amount before sequestration	0	14.50
14.55	Demonstration payment adjustment amount after sequestration	0	14.55
14.75	Sequestration for non-claims based amounts (see instructions)	6,992	14.75
14.99	Sequestration amount (see instructions)	30,981	14.99
15.00	Balance due provider/program (see Instructions)	<b>5,921</b>	15.00
16.00	Protested amounts (Nonallowable cost report items in accordance with CMS Pub. 15-2, section 115.2)	0	16.00

**PART B - ANCILLARY SERVICE COMPUTATION OF REIMBURSEMENT LESSER OF COST OR CHARGES - TITLE XVIII ONLY**

17.00	Ancillary services Part B	0	17.00
18.00	Vaccine cost (From Wkst D, Part II, line 3)	2,469	18.00
19.00	Total reasonable costs (Sum of lines 17 and 18)	<b>2,469</b>	19.00
20.00	Medicare Part B ancillary charges (See instructions)	2,228	20.00
21.00	Cost of covered services (Lesser of line 19 or line 20)	2,228	21.00
22.00	Primary payor amounts	0	22.00
23.00	Coinsurance and deductibles	0	23.00
24.00	Allowable bad debts (From your records)	0	24.00
24.01	Allowable Bad debts for dual eligible beneficiaries (see instructions)	0	24.01
24.02	Adjusted reimbursable bad debts (see instructions)	0	24.02
25.00	Subtotal (Sum of lines 21 and 24, minus lines 22 and 23)	<b>2,228</b>	25.00
26.00	Interim payments (See instructions)	1,637	26.00
27.00	Tentative adjustment	0	27.00
28.00	Other Adjustments (See instructions) Specify	0	28.00
28.50	Demonstration payment adjustment amount before sequestration	0	28.50
28.55	Demonstration payment adjustment amount after sequestration	0	28.55
28.99	Sequestration amount (see instructions)	45	28.99
29.00	Balance due provider/program (see instructions)	<b>546</b>	29.00
30.00	Protested amounts (Nonallowable cost report items) in accordance with CMS Pub.15-2, section 115.2	0	30.00

COOPER CENTER FOR REHAB AND HEALTH

Provider CCN: 315205

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time:

MCRIF32

Version:

5/28/2025 10:30 am

2540-10

11.1.179.1



## CALCULATION OF REIMBURSEMENT SETTLEMENT TITLE V and TITLE XIX ONLY

## Worksheet E

## Part II

Title XIX

Skilled Nursing Facility

Cost

		1.00	
<b>COMPUTATION OF NET COST OF COVERED SERVICES</b>			
1.00	Inpatient ancillary services (see Instructions)	0	1.00
2.00	Nursing & Allied Health Cost (From Worksheet D-1, Pt. II, line 5)	0	2.00
3.00	Outpatient services	0	3.00
4.00	Inpatient routine services (see instructions)	9,039,142	4.00
5.00	Utilization review--physicians' compensation (from provider records)	0	5.00
6.00	Cost of covered services (Sum of lines 1 - 5)	9,039,142	6.00
7.00	Differential in charges between semiprivate accommodations and less than semiprivate accommodations	0	7.00
8.00	SUBTOTAL (Line 6 minus line 7)	9,039,142	8.00
9.00	Primary payor amounts	0	9.00
10.00	Total Reasonable Cost (Line 8 minus line 9)	9,039,142	10.00
<b>REASONABLE CHARGES</b>			
11.00	Inpatient ancillary service charges	0	11.00
12.00	Outpatient service charges	0	12.00
13.00	Inpatient routine service charges	0	13.00
14.00	Differential in charges between semiprivate accommodations and less than semiprivate accommodations	0	14.00
15.00	Total reasonable charges	0	15.00
<b>CUSTOMARY CHARGES</b>			
16.00	Aggregate amount actually collected from patients liable for payment for services on a charge basis	0	16.00
17.00	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	17.00
18.00	Ratio of line 16 to line 17 (not to exceed 1.000000)	0.000000	18.00
19.00	Total customary charges (see instructions)	0	19.00
<b>COMPUTATION OF REIMBURSEMENT SETTLEMENT</b>			
20.00	Cost of covered services (see Instructions)	0	20.00
21.00	Deductibles	0	21.00
22.00	Subtotal (Line 20 minus line 21)	0	22.00
23.00	Coinsurance	0	23.00
24.00	Subtotal (Line 22 minus line 23)	0	24.00
25.00	Allowable bad debts (from your records)	0	25.00
26.00	Subtotal (sum of lines 24 and 25)	0	26.00
27.00	Unrefunded charges to beneficiaries for excess costs erroneously collected based on correction of cost limit	0	27.00
28.00	Recovery of excess depreciation resulting from provider termination or a decrease in program utilization	0	28.00
29.00	Other Adjustments (see instructions) Specify	0	29.00
30.00	Amounts applicable to prior cost reporting periods resulting from disposition of depreciable assets (if minus, enter amount in parentheses)	0	30.00
31.00	Subtotal (Line 26 plus or minus lines 29, and 30, minus lines 27 and 28)	0	31.00
32.00	Interim payments	0	32.00
33.00	Balance due provider/program (Line 31 minus line 32) (indicate overpayments in parentheses) (see Instructions)	0	33.00

COOPER CENTER FOR REHAB AND HEALTH

Provider CCN: 315205

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time:

MCRIF32

Version:

5/28/2025 10:30 am

2540-10

11.1.179.1



## ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED

## Worksheet E-1

Title XVIII

Skilled Nursing Facility

PPS

		Inpatient Part A		Part B		
	DESCRIPTION	mm/dd/yyyy	Amount	mm/dd/yyyy	Amount	
		1.00	2.00	3.00	4.00	
1.00	Total interim payments paid to provider		1,518,051		1,637	1.00
2.00	Interim payments payable on individual bills, either submitted or to be submitted to the contractor for services rendered in the cost reporting period. If none, enter zero		326,983		0	2.00
3.00	List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write "NONE" or enter a zero. (1)					3.00
<b>Program to Provider</b>						
3.01	ADJUSTMENTS TO PROVIDER	06/12/2024	9,695		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	ADJUSTMENTS TO PROGRAM		0		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 (Sum of lines 3.01 - 3.49 minus sum of lines 3.50 - 3.98)		9,695		0	3.99
4.00	Total interim payments (sum of lines 1, 2, and 3.99) (Transfer to Wkst. E, Part I line 12 for Part A, and line 26 for Part B)		1,854,729		1,637	4.00
<b>TO BE COMPLETED BY CONTRACTOR</b>						
5.00	List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write "NONE" or enter a zero. (1)					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 (Sum of lines 5.01 - 5.49 minus sum of lines 5.50 - 5.98)		0		0	5.99
6.00	Determined net settlement amount (balance due) based on the cost report. (1)					6.00
6.01	PROGRAM TO PROVIDER		5,921		546	6.01
6.02	PROVIDER TO PROGRAM		0		0	6.02
7.00	Total Medicare program liability (see instructions)		1,860,650		2,183	7.00
	Contractor Name	Contractor Number				
	1.00	2.00				
8.00						8.00

(1) On lines 3, 5, and 6, where an amount is due "Provider to Program", show the amount and date on which the provider agrees to the amount of repayment even though total repayment is not accomplished until a later date.

COOPER CENTER FOR REHAB AND HEALTH

Provider CCN: 315205

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time:

MCRIF32

Version:

5/28/2025 10:30 am

2540-10

11.1.179.1



BALANCE SHEET (If you are nonproprietary and do not maintain fund-type accounting records, complete the "General Fund" column only)

Worksheet G

PPS

		General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund	
		1.00	2.00	3.00	4.00	
<b>Assets</b>						
<b>CURRENT ASSETS</b>						
1.00	Cash on hand and in banks	309,151	0	0	0	1.00
2.00	Temporary investments	0	0	0	0	2.00
3.00	Notes receivable	0	0	0	0	3.00
4.00	Accounts receivable	2,020,658	0	0	0	4.00
5.00	Other receivables	0	0	0	0	5.00
6.00	Less: allowances for uncollectible notes and accounts receivable	-327,000	0	0	0	6.00
7.00	Inventory	0	0	0	0	7.00
8.00	Prepaid expenses	288,613	0	0	0	8.00
9.00	Other current assets	62,298	0	0	0	9.00
10.00	Due from other funds	0	0	0	0	10.00
11.00	TOTAL CURRENT ASSETS (Sum of lines 1 - 10)	2,353,720	0	0	0	11.00
<b>FIXED ASSETS</b>						
12.00	Land	0	0	0	0	12.00
13.00	Land improvements	0	0	0	0	13.00
14.00	Less: Accumulated depreciation	0	0	0	0	14.00
15.00	Buildings	0	0	0	0	15.00
16.00	Less Accumulated depreciation	0	0	0	0	16.00
17.00	Leasehold improvements	683,681	0	0	0	17.00
18.00	Less: Accumulated Amortization	-263,816	0	0	0	18.00
19.00	Fixed equipment	0	0	0	0	19.00
20.00	Less: Accumulated depreciation	0	0	0	0	20.00
21.00	Automobiles and trucks	0	0	0	0	21.00
22.00	Less: Accumulated depreciation	0	0	0	0	22.00
23.00	Major movable equipment	2,175,908	0	0	0	23.00
24.00	Less: Accumulated depreciation	-1,896,004	0	0	0	24.00
25.00	Minor equipment - Depreciable	0	0	0	0	25.00
26.00	Minor equipment nondepreciable	0	0	0	0	26.00
27.00	Other fixed assets	0	0	0	0	27.00
28.00	TOTAL FIXED ASSETS (Sum of lines 12 - 27)	699,769	0	0	0	28.00
<b>OTHER ASSETS</b>						
29.00	Investments	0	0	0	0	29.00
30.00	Deposits on leases	0	0	0	0	30.00
31.00	Due from owners/officers	0	0	0	0	31.00
32.00	Other assets	26,605,740	0	0	0	32.00
33.00	TOTAL OTHER ASSETS (Sum of lines 29 - 32)	26,605,740	0	0	0	33.00
34.00	TOTAL ASSETS (Sum of lines 11, 28, and 33)	29,659,229	0	0	0	34.00
<b>Liabilities and Fund Balances</b>						
<b>CURRENT LIABILITIES</b>						
35.00	Accounts payable	0	0	0	0	35.00
36.00	Salaries, wages, and fees payable	311,513	0	0	0	36.00
37.00	Payroll taxes payable	23,650	0	0	0	37.00
38.00	Notes & loans payable (Short term)	0	0	0	0	38.00
39.00	Deferred income	0	0	0	0	39.00
40.00	Accelerated payments	0				40.00
41.00	Due to other funds	0	0	0	0	41.00
42.00	Other current liabilities	2,947,249	0	0	0	42.00
43.00	TOTAL CURRENT LIABILITIES (Sum of lines 35 - 42)	3,282,412	0	0	0	43.00
<b>LONG TERM LIABILITIES</b>						
44.00	Mortgage payable	0	0	0	0	44.00
45.00	Notes payable	0	0	0	0	45.00
46.00	Unsecured loans	0	0	0	0	46.00
47.00	Loans from owners:	0	0	0	0	47.00
48.00	Other long term liabilities	26,605,740	0	0	0	48.00
49.00	OTHER (SPECIFY)	0	0	0	0	49.00
50.00	TOTAL LONG TERM LIABILITIES (Sum of lines 44 - 49)	26,605,740	0	0	0	50.00

COOPER CENTER FOR REHAB AND HEALTH

Provider CCN: 315205

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time: 5/28/2025 10:30 am

MCRIF32

Version: 11.1.179.1



BALANCE SHEET (If you are nonproprietary and do not maintain fund-type accounting records,  
complete the "General Fund" column only)

Worksheet G

PPS

		General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund	
		1.00	2.00	3.00	4.00	
51.00	TOTAL LIABILITIES (Sum of lines 43 and 50)	29,888,152	0	0	0	51.00
<b>CAPITAL ACCOUNTS</b>						
52.00	General fund balance	-228,923				52.00
53.00	Specific purpose fund		0			53.00
54.00	Donor created - endowment fund balance - restricted			0		54.00
55.00	Donor created - endowment fund balance - unrestricted			0		55.00
56.00	Governing body created - endowment fund balance			0		56.00
57.00	Plant fund balance - invested in plant				0	57.00
58.00	Plant fund balance - reserve for plant improvement, replacement, and expansion				0	58.00
59.00	TOTAL FUND BALANCES (Sum of lines 52 thru 58)	-228,923	0	0	0	59.00
60.00	TOTAL LIABILITIES AND FUND BALANCES (Sum of lines 51 and 59)	29,659,229	0	0	0	60.00

( ) = contra amount



COOPER CENTER FOR REHAB AND HEALTH

Provider CCN: 315205

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time: 5/28/2025 10:30 am

MCRIF32

Version: 11.1.179.1



## STATEMENT OF CHANGES IN FUND BALANCES

## Worksheet G-1

PPS

		General Fund		Special Purpose Fund		Endowment Fund		Plant Fund		
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	
1.00	Fund balances at beginning of period		-936,852		0		0		0	1.00
2.00	Net income (loss) (from Wkst. G-3, line 31)		35,207							2.00
3.00	Total (sum of line 1 and line 2)		-901,645		0		0		0	3.00
4.00	Additions (credit adjustments)									4.00
5.00	ADJ	672,722		0		0		0		5.00
6.00		0		0		0		0		6.00
7.00		0		0		0		0		7.00
8.00		0		0		0		0		8.00
9.00		0		0		0		0		9.00
10.00	Total additions (sum of line 5 - 9)		672,722		0		0		0	10.00
11.00	Subtotal (line 3 plus line 10)		-228,923		0		0		0	11.00
12.00	Deductions (debit adjustments)									12.00
13.00		0		0		0		0		13.00
14.00		0		0		0		0		14.00
15.00		0		0		0		0		15.00
16.00		0		0		0		0		16.00
17.00		0		0		0		0		17.00
18.00	Total deductions (sum of lines 13 - 17)		0		0		0		0	18.00
19.00	Fund balance at end of period per balance sheet (Line 11 - line 18)		-228,923		0		0		0	19.00

COOPER CENTER FOR REHAB AND HEALTH

Provider CCN: 315205

Period:  
From: 01/01/2024  
To: 12/31/2024Run Date Time: 5/28/2025 10:30 am  
MCRIF32  
Version: 11.1.179.1

## STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Worksheet G-2  
Part I  
PPS**PART I - PATIENT REVENUES**

	Cost Center Description	Inpatient 1.00	Outpatient 2.00	Total 3.00	
<b>General Inpatient Routine Care Services</b>					
1.00	SKILLED NURSING FACILITY	12,327,339		12,327,339	1.00
2.00	NURSING FACILITY	0		0	2.00
3.00	ICF/IID	0		0	3.00
4.00	OTHER LONG TERM CARE	0		0	4.00
5.00	Total general inpatient care services (Sum of lines 1 - 4)	12,327,339		12,327,339	5.00
<b>All Other Care Services</b>					
6.00	ANCILLARY SERVICES	1,056,551	0	1,056,551	6.00
7.00	CLINIC		0	0	7.00
8.00	HOME HEALTH AGENCY COST		0	0	8.00
9.00	AMBULANCE		0	0	9.00
10.00	RURAL HEALTH CLINIC		0	0	10.00
10.10	FQHC		0	0	10.10
11.00	CMHC		0	0	11.00
12.00	HOSPICE	0	0	0	12.00
13.00	OTHER (SPECIFY)	0	0	0	13.00
14.00	Total Patient Revenues (Sum of lines 5 - 13) (Transfer column 3 to Worksheet G-3, Line 1)	13,383,890	0	13,383,890	14.00

**PART II - OPERATING EXPENSES**

		1.00	2.00	
1.00	Operating Expenses (Per Worksheet A, Col. 3, Line 100)		13,172,121	1.00
2.00	Add (Specify)	0		2.00
3.00		0		3.00
4.00		0		4.00
5.00		0		5.00
6.00		0		6.00
7.00		0		7.00
8.00	Total Additions (Sum of lines 2 - 7)		0	8.00
9.00	Deduct (Specify)	0		9.00
10.00		0		10.00
11.00		0		11.00
12.00		0		12.00
13.00		0		13.00
14.00	Total Deductions (Sum of lines 9 - 13)		0	14.00
15.00	Total Operating Expenses (Sum of lines 1 and 8, minus line 14)		13,172,121	15.00

COOPER CENTER FOR REHAB AND HEALTH

Provider CCN: 315205

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time:

MCRIF32

Version:

5/28/2025 10:30 am

2540-10

11.1.179.1



## STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

## Worksheet G-3

PPS

		1.00	
1.00	Total patient revenues (From Wkst. G-2, Part I, col. 3, line 14)	13,383,890	1.00
2.00	Less: contractual allowances and discounts on patients accounts	807,240	2.00
3.00	Net patient revenues (Line 1 minus line 2)	12,576,650	3.00
4.00	Less: total operating expenses (From Worksheet G-2, Part II, line 15)	13,172,121	4.00
5.00	Net income from service to patients (Line 3 minus 4)	-595,471	5.00
<b>Other income:</b>			
6.00	Contributions, donations, bequests, etc	0	6.00
7.00	Income from investments	2,463	7.00
8.00	Revenues from communications ( Telephone and Internet service)	0	8.00
9.00	Revenue from television and radio service	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	MISC INCOME	628,215	24.00
24.50	COVID-19 PHE Funding	0	24.50
25.00	Total other income (Sum of lines 6 - 24)	630,678	25.00
26.00	Total (Line 5 plus line 25)	35,207	26.00
27.00	Other expenses (specify)	0	27.00
28.00		0	28.00
29.00		0	29.00
30.00	Total other expenses (Sum of lines 27 - 29)	0	30.00
31.00	Net income (or loss) for the period (Line 26 minus line 30)	35,207	31.00