

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

Worksheet S
Parts I, II & III

PART I - COST REPORT STATUS				
1 ELECTRONICALLY PREPARED	1	2	3	
2 MANUALLY PREPARED	Y			1
3 IF AMENDED, NUMBER OF TIMES AMENDED	0			2
4 MEDICARE UTILIZATION	F			3
5 CONTRACTOR: HCRIS STATUS CODE	1			4
6 CONTRACTOR: COST REPORT RECEIVED DATE				5
7 CONTRACTOR: CONTRACTOR NUMBER				6
8 CONTRACTOR: INITIAL COST REPORT FOR THIS CCN				7
9 CONTRACTOR: FINAL COST REPORT FOR THIS CCN				8
10 CONTRACTOR: NPR DATE				9
11 CONTRACTOR: ADR SOFTWARE VENDOR CODE	4			10
12 CONTRACTOR: REOPENING NUMBER	0			11

PART II - CERTIFICATION OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY CRIMINAL, CIVIL AND ADMINISTRATIVE ACTION, FINE AND/OR IMPRISONMENT UNDER FEDERAL LAW. FURTHERMORE, IF SERVICES IDENTIFIED IN THIS REPORT WERE PROVIDED OR PROCURED THROUGH THE PAYMENT DIRECTLY OR INDIRECTLY OF A KICKBACK OR WERE OTHERWISE ILLEGAL, CRIMINAL, CIVIL AND ADMINISTRATIVE ACTION, FINES AND/OR IMPRISONMENT MAY RESULT.

I HEREBY CERTIFY THAT I HAVE READ THE ABOVE CERTIFICATION STATEMENT AND THAT I HAVE EXAMINED THE ACCOMPANYING ELECTRONICALLY FILED OR MANUALLY SUBMITTED COST REPORT AND THE BALANCE SHEET AND STATEMENT OF REVENUE AND EXPENSES PREPARED BY ATLAS REHAB & HC AT WASHINGTON TWP PROVIDER NAME(S) AND PROVIDER CCN(S)} FOR THE COST REPORTING PERIOD BEGINNING 01/01/2025 AND ENDING 12/31/2025 AND THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF, THIS REPORT AND STATEMENT ARE TRUE, CORRECT, COMPLETE AND PREPARED FROM THE BOOKS AND RECORDS OF THE PROVIDER IN ACCORDANCE WITH APPLICABLE INSTRUCTIONS, EXCEPT AS NOTED. I FURTHER CERTIFY THAT I AM FAMILIAR WITH THE LAWS AND REGULATIONS REGARDING THE PROVISION OF HEALTH CARE SERVICES, AND THAT THE SERVICES IDENTIFIED IN THIS COST REPORT WERE PROVIDED IN COMPLIANCE WITH SUCH LAWS AND REGULATIONS.

SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR		CHECKBOX	ELECTRONIC SIGNATURE STATEMENT	
1		2		
1	<i>Phil Bak</i>	Y	I HAVE READ AND AGREE WITH THE ABOVE CERTIFICATION STATEMENT. I CERTIFY THAT I INTEND MY ELECTRONIC SIGNATURE ON THIS CERTIFICATION TO BE THE LEGALLY BINDING EQUIVALENT OF MY ORIGINAL SIGNATURE.	1
2	Signatory Printed Name	PHIL BAK		2
3	Signatory Title	MANAGING PARTNER		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	SNF	0	130,754	936	0
2.00	NF	0			0
3.00	ICF/IID				0
4.00	SNF-BASED HHA I	0		0	0
100.00	TOTAL	0	130,754	936	0

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

ATLAS REHAB & HC AT WASHINGTON TWP				Period:	Run Date Time:
Provider CCN: 31-5506				From: 01/01/2025	5/28/2026 4:31
				To: 12/31/2025	MCRIF32 2540-24 Version: 2.7.181.0

IDENTIFICATION DATA

Worksheet S-2

SNF / SNF HEALTHCARE COMPLEX INFORMATION										
		STREET ADDRESS				P O BOX				
		1.00				2.00				
1.00	ADDRESS LINE 1	378 FRIES MILL ROAD								1.00
		CITY	STATE	ZIP CODE	COUNTY					
		1.00	2.00	3.00	4.00					
2.00	ADDRESS LINE 2	SEWELL	NJ	08080	GLOUCESTER				2.00	
	COMPONENT TYPE	COMPONENT NAME			CCN	CBSA	RURAL OR URBAN	DATE CERTIFIED MEDICARE	DATE CERTIFIED MEDICAID	
	1.00	2.00			3.00	4.00	5.00	6.00	7.00	
3.00	SNF	ATLAS REHAB & HC AT WASHINGTON TWP			315506	15804	U	06/30/2010	06/30/2010	3.00
4.00	NF									4.00
5.00	ICF/IID									5.00
6.00	SNF-BASED HHA									6.00
7.00	SNF-BASED HOSPICE									7.00
8.00	CORF									8.00
8.10	OPT									8.10
8.20	OOT									8.20
8.30	OSP									8.30
		FROM	TO							
		1.00	2.00							
9.00	COST REPORTING PERIOD	01/01/2025		12/31/2025						9.00
		TOC CODE	SPECIFY OTHER							
		1.00	2.00							
10.00	TYPE OF CONTROL	2								10.00
SNF ORGANIZATION AND OPERATION										
									1.00	
11.00	Is the SNF a distinct part SNF that meets the requirements set forth in 42 CFR section 483.5?								N	11.00
12.00	Is the SNF a composite distinct part SNF that meets the requirements set forth in 42 CFR 483.5?								N	12.00
		COMPONENT NAME	STREET ADDRESS	P O BOX	CITY	STATE	ZIP CODE			
		1.00	2.00	3.00	4.00	5.00	6.00			
13.00	Non-contiguous component locations								13.00	
							Y/N	DATE	V OR I	
							1.00	2.00	3.00	
14.00	COLUMN 1: Did the SNF terminate participation in the Medicare Program? COLUMN 2: Termination date. COLUMN 3: Voluntary (V) or involuntary (I) termination.						N		14.00	
15.00	COLUMN 1: Did the SNF change ownership (CHOW) immediately prior to the beginning of the cost reporting period? COLUMN 2: CHOW date.						N		15.00	
							1.00	2.00		
16.00	COLUMN 1: Is the SNF part of a HO/CO as defined in CMS Pub. 15-1, chapter 21, §2150? COLUMN 2: Enter the number of HO/COs allocating costs to this SNF.						N	0	16.00	
		HO/CO NAME	STREET ADDRESS	P O BOX	CITY	STATE	ZIP CODE	HO/CO CCN	HO/CO CONTRACTOR #	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	
17.00	HO/CO ALLOCATING TO SNF								17.00	
								1.00		
18.00	Did the total number of available beds permanently maintained for lodging inpatients change from the prior cost reporting period?							N	18.00	
19.00	Did this SNF operate a ventilator care unit?							N	19.00	

ATLAS REHAB & HC AT WASHINGTON TWP	Period: From: 01/01/2025 To: 12/31/2025	Run Date Time: 5/28/2026 4:31 MCRIF32 Version: 2.7.181.0
Provider CCN: 31-5506		

IDENTIFICATION DATA

Worksheet S-2

SNF OWNED SERVICES						
		1.00	2.00			
20.00	COLUMN 1: Did the SNF and/or SNF-based HHA operate a Medicare approved laboratory with its own CLIA number or a CLIA certificate of waiver that meets the requirements in 42 CFR 493? COLUMN 2: Enter the CLIA ID number.	N			20.00	
21.00	Did the SNF operate a radiological department that meets the standards required of a hospital furnishing such services under the program at 42 CFR 482.26 or the standards to provide portable x-ray services?	N			21.00	
22.00	COLUMN 1: Did this SNF operate an institutional based ambulance service? COLUMN 2: Enter the ambulance provider number.	N			22.00	
			1.00			
23.00	Is this SNF involved in business transactions, including management contracts, with individuals or entities that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships?		Y		23.00	
24.00	Indicate whether the provider is licensed in a State that certifies the provider as a SNF as described on line 3 above, regardless of the level of care given for Titles V and XIX patients. Enter Y or N.		Y		24.00	
PROFESSIONAL SERVICES PURCHASED BY THE SNF						
		1.00	2.00			
29.00	COLUMN 1: Did the SNF and/or its subproviders (if applicable) purchase professional services, e.g., legal, accounting, tax preparation, bookkeeping, payroll, and/or management/consulting services, from an unrelated organization? COLUMN 2: Were the majority of the expenses (i.e., greater than 50 percent of the total professional services expenses) for services purchased from unrelated organizations located outside of the SNF's local area labor market?	Y	Y		29.00	
SNF-BASED HHA THERAPY COSTS						
		1.00				
31.00	Did the SNF-based HHA contract with outside suppliers for physical therapy services?	N			31.00	
32.00	Did the SNF-based HHA contract with outside suppliers for occupational therapy services?	N			32.00	
33.00	Did the SNF-based HHA contract with outside suppliers for speech therapy services?	N			33.00	
MEDICAL MALPRACTICE COST						
		1.00	2.00	3.00		
34.00	Is the SNF legally required to carry malpractice insurance?	N			34.00	
35.00	If line 34 is Y, is the malpractice policy a claims-made or occurrence policy? Enter 1 for claims-made, or enter 2 for occurrence based policy.				35.00	
36.00	If line 34 is Y, enter the total amount of malpractice premiums paid in column 1, the total amount of paid losses in column 2, and the total amount of self-insurance paid in column 3.	0	0	0	36.00	
37.00	Are malpractice premiums and paid losses reported in other than the A&G cost center?	N			37.00	
LOWER OF COST OR CHARGE EXEMPTION						
		PART A	PART B			
		1.00	2.00			
40.00	Did the SNF qualify for an exemption from the application of the lower of costs or charges?	N	N		40.00	
41.00	Did the SNF-based HHA qualify for an exemption from the application of the lower of costs or charges?	N	N		41.00	
FINANCIAL STATEMENTS						
		1.00	2.00	3.00		
50.00	COLUMN 1: Were the financial statements prepared by a CPA? COLUMN 2: If column 1 is Y, enter "A" for audited, "C" for complied, or "R" for reviewed in column 2. COLUMN 3: If complete copy of the financial statements not submitted with cost report, enter date available.	Y	A	06/15/2026	50.00	
51.00	Do total expenses and total revenues reported on the cost report differ from those on the filed financial statements? If "Y", submit a reconciliation.	N			51.00	
BAD DEBTS						
		1.00				
52.00	Is the SNF seeking reimbursement for Medicare bad debts?	Y			52.00	
53.00	If line 52 is Y, did the SNF change its bad debt collection policy during this cost reporting period?	N			53.00	
54.00	If line 52 is Y, did the SNF waive patient deductibles and/or coinsurance?	N			54.00	
PS&R REPORT DATA						
	Description	PART A Y/N	PART A DATE	PART B Y/N	PART B DATE	
	0	1.00	2.00	3.00	4.00	
55.00	Is this cost report prepared using only the PS&R? If either column 1 or 3 is Y, in columns 2 and 4 from the PS&R used to prepare this cost report, enter the 55 "Paid Claims Verified Current As Of" date, if present, or the paid-through date. (see instructions)	Y	02/24/2026	Y	02/24/2026	55.00
56.00	Is this cost report prepared using the PS&R for totals and the provider's records for allocation? If either column 1 or 3 is Y, in columns 2 and 4, enter the "Paid Claims Verified Current As Of" date, if present, or the paid-through date. (see instructions)	N		N		56.00
57.00	If line 55 or 56 is Y, were adjustments made to PS&R data for additional claims that have been billed, but are not included on the PS&R used to file this cost report?	N		N		57.00
58.00	If line 55 or 56 is Y, were adjustments made to PS&R data for corrections of other PS&R Report information?	N		N		58.00

IDENTIFICATION DATA

Worksheet S-2

PS&R REPORT DATA							
		Description	PART A Y/N	PART A DATE	PART B Y/N	PART B DATE	
		0	1.00	2.00	3.00	4.00	
59.00	If line 55 or 56 is Y, were adjustments made to PS&R data for other reasons? If Y, describe the other adjustment:		N		N		59.00
60.00	Is this cost report prepared using only the provider's records?		N		N		60.00

IDENTIFICATION DATA

Worksheet S-2

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

STATISTICAL DATA

Worksheet S-3
Part I

PART I - VISITS AND CENSUS DATA														
				INPATIENT DAYS					DISCHARGES					
		NUMBER OF BEDS	BED DAYS AVAILABL E	TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00	12.00	
1.00	SNF - FFS	120	43,800	0	16,040	1,298	2,300	41,425	0	325	9	58	392	1.00
2.00	SNF - HMO			0	3,234	18,553			0	116	58	0	174	2.00
3.00	NF - FFS	0	0	0		0	0	0	0		0	0	0	3.00
4.00	NF - HMO			0		0			0		0	0	0	4.00
5.00	ICF/IID	0	0	0		0	0	0	0		0	0	0	5.00
6.00	HOSPICE	0	0	0	0	0	0	0	0	0	0	0	0	6.00
7.00	TOTAL	120	43,800	0	19,274	19,851	2,300	41,425	0	441	67	58	566	7.00
PART I - VISITS AND CENSUS DATA														
		AVERAGE LENGTH OF STAY					ADMISSIONS					FTE		
		TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	EMPLOYE E	NON-PAID	
		13.00	14.00	15.00	16.00	17.00	18.00	19.00	20.00	21.00	22.00	23.00	24.00	
1.00	SNF - FFS	0.00	49.35	144.22	39.66	105.68	0	339	4	13	356	116.50	0.00	1.00
2.00	SNF - HMO	0.00	27.88	319.88			0	180	29	0	209			2.00
3.00	NF - FFS	0.00		0.00	0.00	0.00	0		0	0	0	0.00	0.00	3.00
4.00	NF - HMO	0.00		0.00			0		0	0	0			4.00
5.00	ICF/IID	0.00		0.00	0.00	0.00	0		0	0	0	0.00	0.00	5.00
6.00	HOSPICE											0.00	0.00	6.00
7.00	TOTAL													7.00

STATISTICAL DATA

Worksheet S-3
Part II

PART II - SNF WAGE INDEX - DIRECT SALARIES								
		AMOUNT REPORTED	RECLASS- IFICATIONS	ADJUSTMENTS	TOTAL	PAID HOURS	AVERAGE HOURLY WAGE	
		1.00	2.00	3.00	4.00	5.00	6.00	
SALARIES								
1.00	TOTAL SALARY (SEE INSTRUCTIONS)	7,311,381	0	0	7,311,381	242,257.00	30.18	1.00
2.00	PHYSICIAN SALARIES-PART A	0	0	0	0	0.00	0.00	2.00
3.00	PHYSICIAN SALARIES-PART B	0	0	0	0	0.00	0.00	3.00
4.00	HOME OFFICE PERSONNEL	0	0	0	0	0.00	0.00	4.00
5.00	SUM OF LINES 2 THROUGH 4	0	0	0	0	0.00	0.00	5.00
6.00	REVISED WAGES (LINE 1 MINUS LINE 5)	7,311,381	0	0	7,311,381	242,257.00	30.18	6.00
7.00	HOME HEALTH AGENCY	0	0	0	0	0.00	0.00	7.00
8.00	HOSPICE	0	0	0	0	0.00	0.00	8.00
9.00	OTHER EXCLUDED AREAS	0	0	0	0	0.00	0.00	9.00
10.00	SUBTOTAL EXCLUDED SALARY (SUM OF LINES 7 THROUGH 9)	0	0	0	0	0.00	0.00	10.00
11.00	TOTAL ADJUSTED SALARIES (LINE 6 MINUS LINE 10)	7,311,381	0	0	7,311,381	242,257.00	30.18	11.00
OTHER WAGES AND RELATED COST								
12.00	CONTRACT LABOR: PATIENT RELATED & MGMT	1,016,452	0	0	1,016,452	13,572.00	74.89	12.00
13.00	CONTRACT LABOR: PHYSICIAN SERVICES-PART A	0	0	0	0	0.00	0.00	13.00
14.00	HOME OFFICE SALARIES AND WAGE RELATED COSTS	0	0	0	0	0.00	0.00	14.00
WAGE RELATED COSTS								
15.00	WAGE RELATED COSTS CORE (SEE PT.IV)	1,113,816	0	0	1,113,816			15.00
16.00	WAGE RELATED COSTS (EXCLUDED UNITS)	0	0	0	0			16.00
17.00	PHYSICIANS PART A - WRC	0	0	0	0			17.00
18.00	PHYSICIANS PART B - WRC	0	0	0	0			18.00
19.00	TOTAL ADJUSTED WAGE RELATED COST (SEE INSTRUCTIONS)	1,113,816	0	0	1,113,816			19.00

STATISTICAL DATA

Worksheet S-3
Part III

PART III - SNF WAGE INDEX - OVERHEAD COST - DIRECT SALARIES									
		WKST A LINE NUMBER	AMOUNT REPORTED	RECLASS OF SALARIES	ADJUSTED SALARIES	TOTAL	PAID HOURS	AVERAGE HOURLY WAGE	
		0	1.00	2.00	3.00	4.00	5.00	6.00	
1.00	EMPLOYEE BENEFITS DEPARTMENT	3.00	0	0	0	0	0.00	0.00	1.00
2.00	ADMINISTRATIVE AND GENERAL	4.00	564,273	0	0	564,273	13,323.00	42.35	2.00
3.00	PLANT OP, MAINT & REPAIRS	5.00	108,999	0	0	108,999	4,152.00	26.25	3.00
4.00	LAUNDRY AND LINEN SERVICE	6.00	72,993	0	0	72,993	4,283.00	17.04	4.00
5.00	HOUSEKEEPING	7.00	332,131	0	0	332,131	18,448.00	18.00	5.00
6.00	DIETARY	8.00	551,195	0	0	551,195	28,047.00	19.65	6.00
7.00	NURSING ADMINISTRATION	9.00	839,893	0	0	839,893	16,810.00	49.96	7.00
8.00	CENTRAL SERVICES AND SUPPLY	10.00	12,314	0	0	12,314	615.00	20.02	8.00
9.00	PHARMACY	11.00	0	0	0	0	0.00	0.00	9.00
10.00	MEDICAL RECORDS	12.00	0	0	0	0	0.00	0.00	10.00
11.00	MEDICAL SOCIAL SERVICES	13.00	134,928	0	0	134,928	4,178.00	32.29	11.00
12.00	ACTIVITIES PROGRAM	14.00	181,051	0	0	181,051	9,657.00	18.75	12.00
13.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	15.00	0	0	0	0	0.00	0.00	13.00
14.00	TRAINING AND IN-SERVICE EDUCATION	16.00	0	0	0	0	0.00	0.00	14.00
15.00	PATIENT TRANSPORTATION PART A	17.00	0	0	0	0	0.00	0.00	15.00
16.00	OTHER GENERAL SERVICE	18.00	0	0	0	0	0.00	0.00	16.00

ATLAS REHAB & HC AT WASHINGTON TWP	Period:	Run Date Time:	5/28/2026 4:31
Provider CCN: 31-5506	From: 01/01/2025	MCRIF32	2540-24
	To: 12/31/2025	Version:	2.7.181.0

STATISTICAL DATA

Worksheet S-3
Part IV

PART IV - SNF WAGE RELATED COSTS			
		AMOUNT	
		1.00	
RETIREMENT COST			
1.00	401k EMPLOYER CONTRIBUTIONS	38,421	1.00
2.00	TAX SHELTERED ANNUITY 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			
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 COSTS			
8.00	HEALTH INSURANCE	165,278	8.00
9.00	PRESCRIPTION DRUG PLAN	0	9.00
10.00	DENTAL, HEARING AND VISION PLANS	1,151	10.00
11.00	LIFE INSURANCE	0	11.00
12.00	ACCIDENTAL INSURANCE	0	12.00
13.00	DISABILITY INSURANCE	0	13.00
14.00	LONG-TERM CARE INSURANCE	0	14.00
15.00	WORKERS' COMPENSATION INSURANCE	169,330	15.00
16.00	RETIREMENT HEALTH CARE COST	0	16.00
TAXES			
17.00	FICA - EMPLOYER'S PORTION ONLY	539,798	17.00
18.00	MEDICARE TAXES - EMPLOYER'S PORTION ONLY	0	18.00
19.00	UNEMPLOYMENT INSURANCE	190,174	19.00
20.00	STATE OR FEDERAL UNEMPLOYMENT TAXES	9,664	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	1,113,816	24.00

STATISTICAL DATA

Worksheet S-3
Part V

PART V - SNF REPORTING OF DIRECT CARE EXPENDITURES							
		AMOUNT REPORTED	EMPLOYEE WAGE-RELATED COSTS	ADJUSTED SALARIES (COL. 1 + COL. 2)	PAID HOURS RELATED TO SALARY IN COL. 3	AVERAGE HOURLY WAGE (COL. 3 ÷ COL. 4)	
		1.00	2.00	3.00	4.00	5.00	
DIRECT SALARIES							
NURSING EMPLOYEES							
1.00	REGISTERED NURSE	597,307	90,994	688,301	12,836.00	53.62	1.00
2.00	LICENSED PRACTICAL NURSE	1,678,432	255,692	1,934,124	43,386.00	44.58	2.00
3.00	CERTIFIED NURSING ASSISTANT	2,039,611	310,714	2,350,325	81,122.00	28.97	3.00
4.00	TOTAL NURSING EXPENDITURES	4,315,350	657,400	4,972,750	137,344.00	36.21	4.00
5.00	PHYSICAL THERAPIST	63,296	9,643	72,939	1,588.00	45.93	5.00
6.00	PHYSICAL THERAPY ASSISTANT	19,587	2,984	22,571	604.00	37.37	6.00
7.00	OCCUPATIONAL THERAPIST	31,011	4,724	35,735	837.00	42.69	7.00
8.00	OCCUPATIONAL THERAPY ASSISTANT	55,771	8,496	64,267	1,741.00	36.91	8.00
9.00	SPEECH-LANGUAGE PATHOLOGIST	28,590	4,355	32,945	631.00	52.21	9.00
10.00	THERAPY AIDES AND STUDENTS	0	0	0	0.00	0.00	10.00
11.00	RESPIRATORY THERAPIST	0	0	0	0.00	0.00	11.00
12.00	OTHER MEDICAL STAFF	0	0	0	0.00	0.00	12.00
CONTRACT LABOR							
NURSING EMPLOYEES							
15.00	REGISTERED NURSE	0	0	0	0.00	0.00	15.00
16.00	LICENSED PRACTICAL NURSE	0	0	0	0.00	0.00	16.00
17.00	CERTIFIED NURSING ASSISTANT	0	0	0	0.00	0.00	17.00
18.00	TOTAL NURSING EXPENDITURES	0	0	0	0.00	0.00	18.00
TECHNICAL/PROFESSIONAL EMPLOYEES							
19.00	PHYSICAL THERAPIST	463,043	0	463,043	6,072.00	76.26	19.00
20.00	PHYSICAL THERAPY ASSISTANT	0	0	0	0.00	0.00	20.00
21.00	OCCUPATIONAL THERAPIST	516,801	0	516,801	6,944.00	74.42	21.00
22.00	OCCUPATIONAL THERAPY ASSISTANT	0	0	0	0.00	0.00	22.00
23.00	SPEECH-LANGUAGE PATHOLOGIST	28,590	0	28,590	463.00	61.75	23.00
24.00	THERAPY AIDES AND STUDENTS	0	0	0	0.00	0.00	24.00
25.00	RESPIRATORY THERAPIST	8,018	0	8,018	93.00	86.22	25.00
26.00	OTHER MEDICAL STAFF	0	0	0	0.00	0.00	26.00
HOME OFFICE/CHAIN ORGANIZATION							
NURSING EMPLOYEES							
29.00	REGISTERED NURSE	0	0	0	0.00	0.00	29.00
30.00	LICENSED PRACTICAL NURSE	0	0	0	0.00	0.00	30.00
31.00	CERTIFIED NURSING ASSISTANT	0	0	0	0.00	0.00	31.00
32.00	TOTAL NURSING EXPENDITURES	0	0	0	0.00	0.00	32.00
TECHNICAL/PROFESSIONAL EMPLOYEES							
33.00	PHYSICAL THERAPIST	0	0	0	0.00	0.00	33.00
34.00	PHYSICAL THERAPY ASSISTANT	0	0	0	0.00	0.00	34.00
35.00	OCCUPATIONAL THERAPIST	0	0	0	0.00	0.00	35.00
36.00	OCCUPATIONAL THERAPY ASSISTANT	0	0	0	0.00	0.00	36.00
37.00	SPEECH-LANGUAGE PATHOLOGIST	0	0	0	0.00	0.00	37.00
38.00	THERAPY AIDES AND STUDENTS	0	0	0	0.00	0.00	38.00
39.00	RESPIRATORY THERAPIST	0	0	0	0.00	0.00	39.00
40.00	OTHER MEDICAL STAFF	0	0	0	0.00	0.00	40.00

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

		Cost Center Description	SALARIES & WAGES	CONTRACT LABOR COSTS	LABOR SUBTOTAL	OTHER COSTS	SUBTOTAL	
			1.00	2.00	3.00	4.00	5.00	
GENERAL SERVICE COST CENTERS								
1.00	00100	CAPITAL RELATED-BUILDINGS & FIXTURES				2,540,717	2,540,717	1.00
2.00	00200	CAPITAL RELATED-MOVABLE EQUIPMENT				78,972	78,972	2.00
3.00	00300	EMPLOYEE BENEFITS DEPARTMENT	0	0	0	1,174,006	1,174,006	3.00
4.00	00400	ADMINISTRATIVE AND GENERAL	564,273	11,222	575,495	3,670,201	4,245,696	4.00
5.00	00500	PLANT OP, MAINT. & REPAIRS	108,999	26,493	135,492	409,702	545,194	5.00
6.00	00600	LAUNDRY AND LINEN SERVICE	72,993	0	72,993	26,923	99,916	6.00
7.00	00700	HOUSEKEEPING	332,131	0	332,131	33,906	366,037	7.00
8.00	00800	DIETARY	551,195	52	551,247	481,174	1,032,421	8.00
9.00	00900	NURSING ADMINISTRATION	839,893	69,768	909,661	0	909,661	9.00
10.00	01000	CENTRAL SERVICES AND SUPPLY	12,314	0	12,314	0	12,314	10.00
11.00	01100	PHARMACY	0	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS	0	0	0	0	0	12.00
13.00	01300	MEDICAL SOCIAL SERVICES	134,928	1,800	136,728	0	136,728	13.00
14.00	01400	ACTIVITIES PROGRAM	181,051	10,140	191,191	31,409	222,600	14.00
16.00	01600	TRAINING AND IN-SERVICE EDUCATION	0	0	0	4,356	4,356	16.00
17.00	01700	PATIENT TRANSPORTATION PART A	0	0	0	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS								
25.00	02500	SKILLED NURSING FACILITY	4,315,349	0	4,315,349	271,579	4,586,928	25.00
26.00	02600	NURSING FACILITY	0	0	0	0	0	26.00
27.00	02700	ICF/IID	0	0	0	0	0	27.00
ANCILLARY SERVICE COST CENTERS								
30.00	03000	RADIOLOGY-DIAGNOSTIC	0	0	0	52,466	52,466	30.00
31.00	03100	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	31.00
32.00	03200	LABORATORY	0	0	0	97,095	97,095	32.00
33.00	03300	INTRAVENOUS THERAPY	0	0	0	0	0	33.00
34.00	03400	RESPIRATORY THERAPY	0	8,018	8,018	5,613	13,631	34.00
35.00	03500	PHYSICAL THERAPY	82,883	463,043	545,926	7,409	553,335	35.00
36.00	03600	OCCUPATIONAL THERAPY	86,782	516,801	603,583	0	603,583	36.00
37.00	03700	SPEECH LANGUAGE PATHOLOGIST	28,590	82,993	111,583	0	111,583	37.00
38.00	03800	AUDIOLOGY	0	0	0	0	0	38.00
39.00	03900	ELECTROCARDIOLOGY	0	0	0	0	0	39.00
40.00	04000	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	7,695	7,695	40.00
41.00	04100	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	490,325	490,325	41.00
42.00	04200	DRUGS: IV SOLUTIONS	0	0	0	0	0	42.00
43.00	04300	DENTAL CARE	0	0	0	1,450	1,450	43.00
44.00	04400	APPLIANCES AND EQUIPMENT	0	0	0	0	0	44.00
45.00	04500	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	45.00
46.00	04600	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	46.00
47.00	04700	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS								
60.00	06000	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	60.00
61.00	06100	OUTPATIENT LABORATORY	0	0	0	0	0	61.00
62.00	06200	PORTABLE X-RAY SERVICES	0	0	0	0	0	62.00
63.00	06300	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	63.00
64.00	06400	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS								
70.00	07000	HOME HEALTH AGENCY	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	104,115	104,115	71.00
72.00	07200	HOSPICE	0	0	0	0	0	72.00
73.00	07300	CORF	0	0	0	0	0	73.00
74.00	07400	OPT	0	0	0	0	0	74.00
75.00	07500	OOT	0	0	0	0	0	75.00
76.00	07600	OSP	0	0	0	0	0	76.00
77.00	07700	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS								

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

		Cost Center Description	SALARIES & WAGES	CONTRACT LABOR COSTS	LABOR SUBTOTAL	OTHER COSTS	SUBTOTAL	
			1.00	2.00	3.00	4.00	5.00	
80.00	08000	PREVENTIVE VACCINES				9,770	9,770	80.00
81.00	08100	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	81.00
89.00		SUBTOTAL	7,311,381	1,190,330	8,501,711	9,498,883	18,000,594	89.00
NONREIMBURSABLE COST CENTERS								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	NONPAID WORKERS	0	0	0	0	0	91.00
92.00	09200	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	OTHER NONREIMBURSABLE COST	0	0	0	0	0	93.00
100.00		TOTAL	7,311,381	1,190,330	8,501,711	9,498,883	18,000,594	100.00

ATLAS REHAB & HC AT WASHINGTON TWP		Period:	Run Date Time:
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RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

		Cost Center Description	RECLASS- IFICATIONS	RECLASSIFIED TRIAL BALANCE	ADJUSTMENTS	EXPENSES FOR COST ALLOCATION		
			6.00	7.00	8.00	9.00		
GENERAL SERVICE COST CENTERS								
1.00	00100	CAPITAL RELATED-BUILDINGS & FIXTURES	0	2,540,717	0	2,540,717		1.00
2.00	00200	CAPITAL RELATED-MOVABLE EQUIPMENT	0	78,972	0	78,972		2.00
3.00	00300	EMPLOYEE BENEFITS DEPARTMENT	0	1,174,006	0	1,174,006		3.00
4.00	00400	ADMINISTRATIVE AND GENERAL	0	4,245,696	-2,047,335	2,198,361		4.00
5.00	00500	PLANT OP, MAINT. & REPAIRS	0	545,194	0	545,194		5.00
6.00	00600	LAUNDRY AND LINEN SERVICE	0	99,916	0	99,916		6.00
7.00	00700	HOUSEKEEPING	0	366,037	0	366,037		7.00
8.00	00800	DIETARY	0	1,032,421	-264	1,032,157		8.00
9.00	00900	NURSING ADMINISTRATION	0	909,661	0	909,661		9.00
10.00	01000	CENTRAL SERVICES AND SUPPLY	0	12,314	0	12,314		10.00
11.00	01100	PHARMACY	0	0	0	0		11.00
12.00	01200	MEDICAL RECORDS	0	0	0	0		12.00
13.00	01300	MEDICAL SOCIAL SERVICES	0	136,728	0	136,728		13.00
14.00	01400	ACTIVITIES PROGRAM	0	222,600	0	222,600		14.00
16.00	01600	TRAINING AND IN-SERVICE EDUCATION	0	4,356	0	4,356		16.00
17.00	01700	PATIENT TRANSPORTATION PART A	0	0	0	0		17.00
INPATIENT ROUTINE SERVICE COST CENTERS								
25.00	02500	SKILLED NURSING FACILITY	0	4,586,928	0	4,586,928		25.00
26.00	02600	NURSING FACILITY	0	0	0	0		26.00
27.00	02700	ICF/IID	0	0	0	0		27.00
ANCILLARY SERVICE COST CENTERS								
30.00	03000	RADIOLOGY-DIAGNOSTIC	0	52,466	0	52,466		30.00
31.00	03100	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0		31.00
32.00	03200	LABORATORY	0	97,095	0	97,095		32.00
33.00	03300	INTRAVENOUS THERAPY	0	0	0	0		33.00
34.00	03400	RESPIRATORY THERAPY	0	13,631	0	13,631		34.00
35.00	03500	PHYSICAL THERAPY	0	553,335	0	553,335		35.00
36.00	03600	OCCUPATIONAL THERAPY	0	603,583	0	603,583		36.00
37.00	03700	SPEECH LANGUAGE PATHOLOGIST	0	111,583	0	111,583		37.00
38.00	03800	AUDIOLOGY	0	0	0	0		38.00
39.00	03900	ELECTROCARDIOLOGY	0	0	0	0		39.00
40.00	04000	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	7,695	0	7,695		40.00
41.00	04100	DRUGS: DRUGS CHARGED TO PATIENTS	0	490,325	0	490,325		41.00
42.00	04200	DRUGS: IV SOLUTIONS	0	0	0	0		42.00
43.00	04300	DENTAL CARE	0	1,450	0	1,450		43.00
44.00	04400	APPLIANCES AND EQUIPMENT	0	0	0	0		44.00
45.00	04500	BLOOD AND BLOOD PRODUCTS	0	0	0	0		45.00
46.00	04600	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0		46.00
47.00	04700	OTHER ANCILLARY SERVICE COST	0	0	0	0		47.00
OUTPATIENT SERVICE COST CENTERS								
60.00	06000	SCREENING & PREVENTIVE SERVICES	0	0	0	0		60.00
61.00	06100	OUTPATIENT LABORATORY	0	0	0	0		61.00
62.00	06200	PORTABLE X-RAY SERVICES	0	0	0	0		62.00
63.00	06300	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0		63.00
64.00	06400	OTHER OUTPATIENT SERVICE COST	0	0	0	0		64.00
OUTPATIENT REIMBURSABLE COST CENTERS								
70.00	07000	HOME HEALTH AGENCY	0	0	0	0		70.00
71.00	07100	AMBULANCE	0	104,115	0	104,115		71.00
72.00	07200	HOSPICE	0	0	0	0		72.00
73.00	07300	CORF	0	0	0	0		73.00
74.00	07400	OPT	0	0	0	0		74.00
75.00	07500	OOT	0	0	0	0		75.00
76.00	07600	OSP	0	0	0	0		76.00
77.00	07700	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0		77.00

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

		Cost Center Description	RECLASS- IFICATIONS	RECLASSIFIED TRIAL BALANCE	ADJUSTMENTS	EXPENSES FOR COST ALLOCATION		
			6.00	7.00	8.00	9.00		
COST REIMBURSED SERVICES COST CENTERS								
80.00	08000	PREVENTIVE VACCINES	0	9,770	0	9,770		80.00
81.00	08100	OTHER COST REIMBURSED SERVICE COST	0	0	0	0		81.00
89.00		SUBTOTAL	0	18,000,594	-2,047,599	15,952,995		89.00
NONREIMBURSABLE COST CENTERS								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0		90.00
91.00	09100	NONPAID WORKERS	0	0	0	0		91.00
92.00	09200	PHYSICIAN PRIVATE OFFICES	0	0	0	0		92.00
93.00	09300	OTHER NONREIMBURSABLE COST	0	0	0	0		93.00
100.00		TOTAL	0	18,000,594	-2,047,599	15,952,995		100.00

RECONCILIATION OF CAPITAL COSTS CENTERS

Worksheet A-7

PART I - ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES									
		BEGINNING BALANCES	ACQUISITIONS			DISPOSALS AND RETIREMENTS	ENDING BALANCE	FULLY DEPRECIATED ASSETS	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	
1.00	LAND	0	0	0	0	0	0	0	1.00
2.00	LAND IMPROVEMENTS	0	0	0	0	0	0	0	2.00
3.00	BUILDINGS AND FIXTURES	0	0	0	0	0	0	0	3.00
4.00	BUILDING IMPROVEMENTS	118,712	45,857	0	45,857	0	164,569	0	4.00
5.00	FIXED EQUIPMENT	0	0	0	0	0	0	0	5.00
6.00	MOVABLE EQUIPMENT	122,807	40,240	0	40,240	0	163,047	0	6.00
7.00	SUBTOTAL	241,519	86,097	0	86,097	0	327,616	0	7.00
8.00	RECONCILING ITEMS	0	0	0	0	0	0	0	8.00
9.00	TOTAL	241,519	86,097	0	86,097	0	327,616	0	9.00
PART II - RECONCILIATION OF CAPITAL COST CENTERS (SUMMARY OF CAPITAL)									
		DEPRECIATION	LEASE	INTEREST	INSURANCE	TAXES	OTHER CAPITAL RELATED COSTS	TOTAL	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	
1.00	CAPITAL RELATED COSTS - BUILDINGS & FIXTURES	43,740	2,226,333	0	41,643	229,001	0	2,540,717	1.00
2.00	CAPITAL RELATED COSTS - MOVABLE EQUIPMENT	0	78,972	0	0	0	0	78,972	2.00
3.00	TOTAL	43,740	2,305,305	0	41,643	229,001	0	2,619,689	3.00

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ADJUSTMENTS TO EXPENSES

Worksheet A-8

	DESCRIPTION OF ADJUSTMENT	BASIS	AMOUNT	WORKSHEET A	
				COST CENTER	LINE NO.
1.00		2.00	3.00	4.00	5.00
1.00	INVESTMENT INCOME ON RESTRICTED FUNDS (CMS PUB. 15-1, CHAPTER 2)	B	-2,742	ADMINISTRATIVE AND GENERAL	4.00 1.00
2.00	TRADE, QUANTITY, TIME, AND OTHER DISCOUNTS ON PURCHASES (CMS PUB. 15-1, CHAPTER 8)		0		0.00 2.00
3.00	REBATES AND REFUNDS OF EXPENSES (CMS PUB. 15-1, CHAPTER 8)		0		0.00 3.00
4.00	RENTAL OF PROVIDER SPACE BY SUPPLIERS (CMS PUB. 15-1, CHAPTER 8)		0		0.00 4.00
5.00	TELEPHONE SERVICES (CMS PUB. 15-1, CHAPTER 21)		0		0.00 5.00
6.00	TELEVISION AND RADIO SERVICES (CMS PUB. 15-1, CHAPTER 21)		0		0.00 6.00
7.00	PARKING LOT (CMS PUB. 15-1, CHAPTER 21)		0		0.00 7.00
8.00	REMUNERATION APPLICABLE TO PROVIDER-BASED PHYSICIAN ADJUSTMENT	A-8-2	0		8.00
9.00	SALE OF SCRAP, WASTE, ETC. (CMS PUB. 15-1, CHAPTER 23)		0		0.00 9.00
10.00	RELATED ORGANIZATION AND HOME OFFICE COST TRANSACTIONS (CMS PUB. 15-1, CHAPTER 10)	A-8-1	-461,584		10.00
11.00	LAUNDRY AND LINEN SERVICE		0		0.00 11.00
12.00	REVENUE - EMPLOYEE MEALS	B	-264	DIETARY	8.00 12.00
13.00	COST OF MEALS - GUESTS		0		0.00 13.00
14.00	SALE OF MEDICAL SUPPLIES TO OTHER THAN PATIENTS		0		0.00 14.00
15.00	SALE OF DRUGS TO OTHER THAN PATIENTS		0		0.00 15.00
16.00	REVENUE - COPYING COSTS OF MEDICAL RECORDS AND ABSTRACTS	B	-109	ADMINISTRATIVE AND GENERAL	4.00 16.00
17.00	VENDING MACHINES		0		0.00 17.00
18.00	INCOME FROM IMPOSITION OF INTEREST, FINANCE, OR PENALTY CHARGES (CMS PUB. 15-1, CHAPTER 21)		0		0.00 18.00
19.00	INTEREST EXPENSE ON MEDICARE OVERPAYMENTS AND BORROWINGS TO REPAY MEDICARE OVERPAYMENTS		0		0.00 19.00
20.00	DEPRECIATION--BUILDINGS AND FIXTURES		0	CAPITAL RELATED-BUILDINGS & FIXTURES	1.00 20.00
21.00	DEPRECIATION--MOVABLE EQUIPMENT		0	CAPITAL RELATED-MOVABLE EQUIPMENT	2.00 21.00
22.00	SHORT TERM INPATIENT HOSPICE CARE		0		0.00 22.00
23.00	HOSPICE NON-CORE CONTRACTED SERVICES		0		0.00 23.00
24.00	OTHER REVENUE - MISC	B	-9,019	ADMINISTRATIVE AND GENERAL	4.00 24.00
24.01	OTHER REV - CREDIT CARD CASH BACK	B	-492	ADMINISTRATIVE AND GENERAL	4.00 24.01
24.02	BAD DEBTS	A	-1,377,300	ADMINISTRATIVE AND GENERAL	4.00 24.02
24.03	DONATIONS	A	-1,071	ADMINISTRATIVE AND GENERAL	4.00 24.03
24.04	FINES & PENALTIES	A	-100	ADMINISTRATIVE AND GENERAL	4.00 24.04
24.05	MARKETING	A	-74,356	ADMINISTRATIVE AND GENERAL	4.00 24.05
24.06	RESIDENT MISSING ITEMS	A	-2,066	ADMINISTRATIVE AND GENERAL	4.00 24.06
25.00	CORPORATE TAX	A	-450	ADMINISTRATIVE AND GENERAL	4.00 25.00
26.00	PRIOR PERIOD INSURANCE	A	-118,046	ADMINISTRATIVE AND GENERAL	4.00 26.00
100.00	TOTAL		-2,047,599		100.00

RELATED ORGANIZATIONS AND HOME OFFICE COSTS

Worksheet A-8-1
Parts I & II

PART I - COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS									
WORKSHEET A COST CENTER									
	LINE #	DESCRIPTION	EXPENSE ITEM	LINE # ON PART II	AMOUNT ALLOWABLE IN COST	AMOUNT INCLUDED IN WKST. A, COL. 9	NET ADJUSTMENT		
	1.00	2.00	3.00	4.00	5.00	6.00	7.00		
1.00	4.00	ADMINISTRATIVE AND GENERAL	MANAGEMENT	1.00	634,881	1,096,465	-461,584	1.00	
2.00	0.00			0.00	0	0	0	2.00	
3.00	0.00			0.00	0	0	0	3.00	
4.00	0.00			0.00	0	0	0	4.00	
5.00	0.00			0.00	0	0	0	5.00	
6.00	0.00			0.00	0	0	0	6.00	
7.00	0.00			0.00	0	0	0	7.00	
8.00	0.00			0.00	0	0	0	8.00	
9.00	0.00			0.00	0	0	0	9.00	
10.00	0.00			0.00	0	0	0	10.00	
100.00	TOTAL				634,881	1,096,465	-461,584	100.00	
PART II - INTERRELATIONSHIP BETWEEN RELATED ORGANIZATIONS AND / OR HOME OFFICE									
	INTERRELA - TIONSHIP INDICATOR	INTERRELATIONSHIP DESCRIPTION (IF COLUMN 1 = G)	NAME	PERCENTAGE OF OWNERSHIP	NAME	MEDICARE CCN OR HOME OFFICE #	PERCENTAGE OF OWNERSHIP	TYPE OF BUSINESS	
	1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	
1.00	B		SEWELL SNF OPERATIONS LLC	0.00	ATLAS HEALTHCARE NJ LLC		100.00	MANAGEMENT	1.00
2.00				0.00			0.00		2.00
3.00				0.00			0.00		3.00
4.00				0.00			0.00		4.00
5.00				0.00			0.00		5.00
6.00				0.00			0.00		6.00
7.00				0.00			0.00		7.00
8.00				0.00			0.00		8.00
9.00				0.00			0.00		9.00
10.00				0.00			0.00		10.00

ATLAS REHAB & HC AT WASHINGTON TWP				Period:	Run Date Time: 5/28/2026 4:31	
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ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B
Part I

	Cost Center Description	NET EXPENSES FOR COST ALLOCATION	CRC - B&F	CRC - ME	EMPLOYEE BENEFITS DEPARTMEN T	Subtotal	ADMINISTRA TIVE AND GENERAL	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	3.00	3A	4.00	5.00	6.00	
GENERAL SERVICE COST CENTERS										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	2,540,717	2,540,717							1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT	78,972		78,972						2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT	1,174,006	47,284	1,470	1,222,760					3.00
4.00	ADMINISTRATIVE AND GENERAL	2,198,361	90,500	2,813	94,370	2,386,044	2,386,044			4.00
5.00	PLANT OP, MAINT. & REPAIRS	545,194	76,013	2,363	18,229	641,799	112,874	754,673		5.00
6.00	LAUNDRY AND LINEN SERVICE	99,916	79,465	2,470	12,207	194,058	34,129	25,772	253,959	6.00
7.00	HOUSEKEEPING	366,037	18,803	584	55,546	440,970	77,554	6,098	0	7.00
8.00	DIETARY	1,032,157	338,265	10,514	92,182	1,473,118	259,080	109,707	0	8.00
9.00	NURSING ADMINISTRATION	909,661	82,177	2,554	140,465	1,134,857	199,590	26,652	0	9.00
10.00	CENTRAL SERVICES AND SUPPLY	12,314	14,056	437	2,059	28,866	5,077	4,559	0	10.00
11.00	PHARMACY	0	0	0	0	0	0	0	0	11.00
12.00	MEDICAL RECORDS	0	14,179	441	0	14,620	2,571	4,599	0	12.00
13.00	MEDICAL SOCIAL SERVICES	136,728	8,323	259	22,565	167,875	29,525	2,699	0	13.00
14.00	ACTIVITIES PROGRAM	222,600	12,946	402	30,279	266,227	46,822	4,199	0	14.00
16.00	TRAINING AND IN-SERVICE EDUCATION	4,356	0	0	0	4,356	766	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	4,586,928	1,583,069	49,206	721,702	6,940,905	1,220,710	513,425	253,959	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	0	0	0	0	27.00
ANCILLARY SERVICE COST CENTERS										
30.00	RADIOLOGY-DIAGNOSTIC	52,466	0	0	0	52,466	9,227	0	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	31.00
32.00	LABORATORY	97,095	0	0	0	97,095	17,076	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	33.00
34.00	RESPIRATORY THERAPY	13,631	0	0	0	13,631	2,397	0	0	34.00
35.00	PHYSICAL THERAPY	553,335	79,280	2,464	13,861	648,940	114,130	25,712	0	35.00
36.00	OCCUPATIONAL THERAPY	603,583	79,280	2,464	14,514	699,841	123,082	25,712	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	111,583	4,254	132	4,781	120,750	21,237	1,380	0	37.00
38.00	AUDIOLOGY	0	0	0	0	0	0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	7,695	12,515	389	0	20,599	3,623	4,059	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	490,325	0	0	0	490,325	86,234	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	42.00
43.00	DENTAL CARE	1,450	0	0	0	1,450	255	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	104,115	0	0	0	104,115	18,311	0	0	71.00
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00
73.00	CORF	0	0	0	0	0	0	0	0	73.00

ATLAS REHAB & HC AT WASHINGTON TWP				Period:	Run Date Time:
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ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B
Part I

	Cost Center Description	NET EXPENSES FOR COST ALLOCATION	CRC - B&F	CRC - ME	EMPLOYEE BENEFITS DEPARTMEN T	Subtotal	ADMINISTRA TIVE AND GENERAL	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	3.00	3A	4.00	5.00	6.00	
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	9,770	308	10	0	10,088	1,774	100	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	15,952,995	2,540,717	78,972	1,222,760	15,952,995	2,386,044	754,673	253,959	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	OTHER NONREIMBURSABLE COST	0	0	0	0	0	0	0	0	93.00
98.00	CROSS FOOT ADJUSTMENTS									98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	15,952,995	2,540,717	78,972	1,222,760	15,952,995	2,386,044	754,673	253,959	100.00

ATLAS REHAB & HC AT WASHINGTON TWP				Period:	Run Date Time:
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ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B
Part I

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICES	ACTIVITIES PROGRAM	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
GENERAL SERVICE COST CENTERS										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES									1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT									3.00
4.00	ADMINISTRATIVE AND GENERAL									4.00
5.00	PLANT OP, MAINT. & REPAIRS									5.00
6.00	LAUNDRY AND LINEN SERVICE									6.00
7.00	HOUSEKEEPING	524,622								7.00
8.00	DIETARY	79,627	1,921,532							8.00
9.00	NURSING ADMINISTRATION	19,344	0	1,380,443						9.00
10.00	CENTRAL SERVICES AND SUPPLY	3,309	0	0	41,811					10.00
11.00	PHARMACY	0	0	0	0	0				11.00
12.00	MEDICAL RECORDS	3,338	0	0	0	0	25,128			12.00
13.00	MEDICAL SOCIAL SERVICES	1,959	0	0	0	0	0	202,058		13.00
14.00	ACTIVITIES PROGRAM	3,048	0	0	0	0	0	0	320,296	14.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	372,653	1,921,532	1,380,443	13,154	0	25,128	202,058	320,296	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	0	0	0	0	27.00
ANCILLARY SERVICE COST CENTERS										
30.00	RADIOLOGY-DIAGNOSTIC	0	0	0	0	0	0	0	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	31.00
32.00	LABORATORY	0	0	0	0	0	0	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	33.00
34.00	RESPIRATORY THERAPY	0	0	0	0	0	0	0	0	34.00
35.00	PHYSICAL THERAPY	18,662	0	0	0	0	0	0	0	35.00
36.00	OCCUPATIONAL THERAPY	18,662	0	0	0	0	0	0	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	1,001	0	0	0	0	0	0	0	37.00
38.00	AUDIOLOGY	0	0	0	0	0	0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	2,946	0	0	434	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	27,672	0	0	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00
73.00	CORF	0	0	0	0	0	0	0	0	73.00
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00

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ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B
Part I

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICES	ACTIVITIES PROGRAM	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	73	0	0	551	0	0	0	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	524,622	1,921,532	1,380,443	41,811	0	25,128	202,058	320,296	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	OTHER NONREIMBURSABLE COST	0	0	0	0	0	0	0	0	93.00
98.00	CROSS FOOT ADJUSTMENTS									98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	524,622	1,921,532	1,380,443	41,811	0	25,128	202,058	320,296	100.00

ATLAS REHAB & HC AT WASHINGTON TWP

Provider CCN: 31-5506

Period:

From: 01/01/2025

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2540-24

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ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B
Part I

	Cost Center Description	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	SUBTOTAL	POST STEPDOWN ADJ	TOTAL		
		16.00	17.00	19.00	20.00	21.00		
GENERAL SERVICE COST CENTERS								
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES							1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT							2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT							3.00
4.00	ADMINISTRATIVE AND GENERAL							4.00
5.00	PLANT OP, MAINT. & REPAIRS							5.00
6.00	LAUNDRY AND LINEN SERVICE							6.00
7.00	HOUSEKEEPING							7.00
8.00	DIETARY							8.00
9.00	NURSING ADMINISTRATION							9.00
10.00	CENTRAL SERVICES AND SUPPLY							10.00
11.00	PHARMACY							11.00
12.00	MEDICAL RECORDS							12.00
13.00	MEDICAL SOCIAL SERVICES							13.00
14.00	ACTIVITIES PROGRAM							14.00
16.00	TRAINING AND IN-SERVICE EDUCATION	5,122						16.00
17.00	PATIENT TRANSPORTATION PART A	0	0					17.00
INPATIENT ROUTINE SERVICE COST CENTERS								
25.00	SKILLED NURSING FACILITY	5,122	0	13,169,385	0	13,169,385		25.00
26.00	NURSING FACILITY	0		0	0	0		26.00
27.00	ICF/IID	0		0	0	0		27.00
ANCILLARY SERVICE COST CENTERS								
30.00	RADIOLOGY-DIAGNOSTIC	0		61,693	0	61,693		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0		0	0	0		31.00
32.00	LABORATORY	0		114,171	0	114,171		32.00
33.00	INTRAVENOUS THERAPY	0		0	0	0		33.00
34.00	RESPIRATORY THERAPY	0		16,028	0	16,028		34.00
35.00	PHYSICAL THERAPY	0		807,444	0	807,444		35.00
36.00	OCCUPATIONAL THERAPY	0		867,297	0	867,297		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0		144,368	0	144,368		37.00
38.00	AUDIOLOGY	0		0	0	0		38.00
39.00	ELECTROCARDIOLOGY	0		0	0	0		39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0		31,661	0	31,661		40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0		604,231	0	604,231		41.00
42.00	DRUGS: IV SOLUTIONS	0		0	0	0		42.00
43.00	DENTAL CARE	0		1,705	0	1,705		43.00
44.00	APPLIANCES AND EQUIPMENT	0		0	0	0		44.00
45.00	BLOOD AND BLOOD PRODUCTS	0		0	0	0		45.00
46.00	BLOOD	0		0	0	0		46.00
	TRANSFUSION/PROCESSING/STORAGE							
47.00	OTHER ANCILLARY SERVICE COST	0		0	0	0		47.00
OUTPATIENT SERVICE COST CENTERS								
60.00	SCREENING & PREVENTIVE SERVICES	0		0	0	0		60.00
61.00	OUTPATIENT LABORATORY	0		0	0	0		61.00
62.00	PORTABLE X-RAY SERVICES	0		0	0	0		62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0		0	0	0		63.00
64.00	OTHER OUTPATIENT SERVICE COST	0		0	0	0		64.00
OUTPATIENT REIMBURSABLE COST CENTERS								
70.00	HOME HEALTH AGENCY	0		0	0	0		70.00
71.00	AMBULANCE	0	0	122,426	0	122,426		71.00
72.00	HOSPICE	0		0	0	0		72.00
73.00	CORF	0		0	0	0		73.00
74.00	OPT	0		0	0	0		74.00
75.00	OOT	0		0	0	0		75.00

ATLAS REHAB & HC AT WASHINGTON TWP			Period:	Run Date Time:	5/28/2026 4:31
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ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B
Part I

	Cost Center Description	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	SUBTOTAL	POST STEPDOWN ADJ	TOTAL		
		16.00	17.00	19.00	20.00	21.00		
76.00	OSP	0		0	0	0		76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0		0	0	0		77.00
COST REIMBURSED SERVICES COST CENTERS								
80.00	PREVENTIVE VACCINES	0		12,586	0	12,586		80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0		0	0	0		81.00
89.00	SUBTOTAL	5,122	0	15,952,995	0	15,952,995		89.00
NONREIMBURSABLE COST CENTERS								
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0		0	0	0		90.00
91.00	NONPAID WORKERS	0		0	0	0		91.00
92.00	PHYSICIAN PRIVATE OFFICES	0		0	0	0		92.00
93.00	OTHER NONREIMBURSABLE COST	0		0	0	0		93.00
98.00	CROSS FOOT ADJUSTMENTS							98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0		99.00
100.00	TOTAL	5,122	0	15,952,995	0	15,952,995		100.00

ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II

	Cost Center Description	DIRECTLY ASSIGNED CAPITAL RELATED COST	CRC - B&F	CRC - ME	Subtotal	EMPLOYEE BENEFITS DEPARTMENT	ADMINISTRATIVE AND GENERAL	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	2A	3.00	4.00	5.00	6.00	
GENERAL SERVICE COST CENTERS										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES									1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT	0	47,284	1,470	48,754	48,754				3.00
4.00	ADMINISTRATIVE AND GENERAL	0	90,500	2,813	93,313	3,763	97,076			4.00
5.00	PLANT OP, MAINT. & REPAIRS	0	76,013	2,363	78,376	727	4,592	83,695		5.00
6.00	LAUNDRY AND LINEN SERVICE	0	79,465	2,470	81,935	487	1,388	2,858	86,668	6.00
7.00	HOUSEKEEPING	0	18,803	584	19,387	2,215	3,155	676	0	7.00
8.00	DIETARY	0	338,265	10,514	348,779	3,675	10,540	12,167	0	8.00
9.00	NURSING ADMINISTRATION	0	82,177	2,554	84,731	5,600	8,120	2,956	0	9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	14,056	437	14,493	82	207	506	0	10.00
11.00	PHARMACY	0	0	0	0	0	0	0	0	11.00
12.00	MEDICAL RECORDS	0	14,179	441	14,620	0	105	510	0	12.00
13.00	MEDICAL SOCIAL SERVICES	0	8,323	259	8,582	900	1,201	299	0	13.00
14.00	ACTIVITIES PROGRAM	0	12,946	402	13,348	1,207	1,905	466	0	14.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	31	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	0	1,583,069	49,206	1,632,275	28,775	49,668	56,939	86,668	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	0	0	0	0	27.00
ANCILLARY SERVICE COST CENTERS										
30.00	RADIOLOGY-DIAGNOSTIC	0	0	0	0	0	375	0	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	31.00
32.00	LABORATORY	0	0	0	0	0	695	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	33.00
34.00	RESPIRATORY THERAPY	0	0	0	0	0	98	0	0	34.00
35.00	PHYSICAL THERAPY	0	79,280	2,464	81,744	553	4,643	2,852	0	35.00
36.00	OCCUPATIONAL THERAPY	0	79,280	2,464	81,744	579	5,007	2,852	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	4,254	132	4,386	191	864	153	0	37.00
38.00	AUDIOLOGY	0	0	0	0	0	0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	12,515	389	12,904	0	147	450	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	0	0	3,508	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	10	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	745	0	0	71.00
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00
73.00	CORF	0	0	0	0	0	0	0	0	73.00

ATLAS REHAB & HC AT WASHINGTON TWP			Period:	Run Date Time:	5/28/2026 4:31
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ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II

	Cost Center Description	DIRECTLY ASSIGNED CAPITAL RELATED COST	CRC - B&F	CRC - ME	Subtotal	EMPLOYEE BENEFITS DEPARTMEN T	ADMINISTRA TIVE AND GENERAL	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	2A	3.00	4.00	5.00	6.00	
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	0	308	10	318	0	72	11	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	0	2,540,717	78,972	2,619,689	48,754	97,076	83,695	86,668	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	OTHER NONREIMBURSABLE COST	0	0	0	0	0	0	0	0	93.00
98.00	CROSS FOOT ADJUSTMENTS									98.00
99.00	NEGATIVE COST CENTER		0	0	0	0	0	0	0	99.00
100.00	TOTAL	0	2,540,717	78,972	2,619,689	48,754	97,076	83,695	86,668	100.00

ATLAS REHAB & HC AT WASHINGTON TWP				Period:	Run Date Time:
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ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICES	ACTIVITIES PROGRAM	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
GENERAL SERVICE COST CENTERS										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES									1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT									3.00
4.00	ADMINISTRATIVE AND GENERAL									4.00
5.00	PLANT OP, MAINT. & REPAIRS									5.00
6.00	LAUNDRY AND LINEN SERVICE									6.00
7.00	HOUSEKEEPING	25,433								7.00
8.00	DIETARY	3,860	379,021							8.00
9.00	NURSING ADMINISTRATION	938	0	102,345						9.00
10.00	CENTRAL SERVICES AND SUPPLY	160	0	0	15,448					10.00
11.00	PHARMACY	0	0	0	0	0				11.00
12.00	MEDICAL RECORDS	162	0	0	0	0	15,397			12.00
13.00	MEDICAL SOCIAL SERVICES	95	0	0	0	0	0	11,077		13.00
14.00	ACTIVITIES PROGRAM	148	0	0	0	0	0	0	17,074	14.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	18,064	379,021	102,345	4,860	0	15,397	11,077	17,074	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	0	0	0	0	27.00
ANCILLARY SERVICE COST CENTERS										
30.00	RADIOLOGY-DIAGNOSTIC	0	0	0	0	0	0	0	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	31.00
32.00	LABORATORY	0	0	0	0	0	0	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	33.00
34.00	RESPIRATORY THERAPY	0	0	0	0	0	0	0	0	34.00
35.00	PHYSICAL THERAPY	905	0	0	0	0	0	0	0	35.00
36.00	OCCUPATIONAL THERAPY	905	0	0	0	0	0	0	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	49	0	0	0	0	0	0	0	37.00
38.00	AUDIOLOGY	0	0	0	0	0	0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	143	0	0	160	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	10,224	0	0	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00
73.00	CORF	0	0	0	0	0	0	0	0	73.00
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00

ATLAS REHAB & HC AT WASHINGTON TWP			Period:	Run Date Time:	5/28/2026 4:31
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ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICES	ACTIVITIES PROGRAM	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	4	0	0	204	0	0	0	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	25,433	379,021	102,345	15,448	0	15,397	11,077	17,074	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	OTHER NONREIMBURSABLE COST	0	0	0	0	0	0	0	0	93.00
98.00	CROSS FOOT ADJUSTMENTS									98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	25,433	379,021	102,345	15,448	0	15,397	11,077	17,074	100.00

ATLAS REHAB & HC AT WASHINGTON TWP

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ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II

	Cost Center Description	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	SUBTOTAL	POST STEPDOWN ADJ	TOTAL		
		16.00	17.00	19.00	20.00	21.00		
GENERAL SERVICE COST CENTERS								
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES							1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT							2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT							3.00
4.00	ADMINISTRATIVE AND GENERAL							4.00
5.00	PLANT OP, MAINT. & REPAIRS							5.00
6.00	LAUNDRY AND LINEN SERVICE							6.00
7.00	HOUSEKEEPING							7.00
8.00	DIETARY							8.00
9.00	NURSING ADMINISTRATION							9.00
10.00	CENTRAL SERVICES AND SUPPLY							10.00
11.00	PHARMACY							11.00
12.00	MEDICAL RECORDS							12.00
13.00	MEDICAL SOCIAL SERVICES							13.00
14.00	ACTIVITIES PROGRAM							14.00
16.00	TRAINING AND IN-SERVICE EDUCATION	31						16.00
17.00	PATIENT TRANSPORTATION PART A	0	0					17.00
INPATIENT ROUTINE SERVICE COST CENTERS								
25.00	SKILLED NURSING FACILITY	31	0	2,402,194	0	2,402,194		25.00
26.00	NURSING FACILITY	0		0	0	0		26.00
27.00	ICF/IID	0		0	0	0		27.00
ANCILLARY SERVICE COST CENTERS								
30.00	RADIOLOGY-DIAGNOSTIC	0		375	0	375		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0		0	0	0		31.00
32.00	LABORATORY	0		695	0	695		32.00
33.00	INTRAVENOUS THERAPY	0		0	0	0		33.00
34.00	RESPIRATORY THERAPY	0		98	0	98		34.00
35.00	PHYSICAL THERAPY	0		90,697	0	90,697		35.00
36.00	OCCUPATIONAL THERAPY	0		91,087	0	91,087		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0		5,643	0	5,643		37.00
38.00	AUDIOLOGY	0		0	0	0		38.00
39.00	ELECTROCARDIOLOGY	0		0	0	0		39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0		13,804	0	13,804		40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0		13,732	0	13,732		41.00
42.00	DRUGS: IV SOLUTIONS	0		0	0	0		42.00
43.00	DENTAL CARE	0		10	0	10		43.00
44.00	APPLIANCES AND EQUIPMENT	0		0	0	0		44.00
45.00	BLOOD AND BLOOD PRODUCTS	0		0	0	0		45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0		0	0	0		46.00
47.00	OTHER ANCILLARY SERVICE COST	0		0	0	0		47.00
OUTPATIENT SERVICE COST CENTERS								
60.00	SCREENING & PREVENTIVE SERVICES	0		0	0	0		60.00
61.00	OUTPATIENT LABORATORY	0		0	0	0		61.00
62.00	PORTABLE X-RAY SERVICES	0		0	0	0		62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0		0	0	0		63.00
64.00	OTHER OUTPATIENT SERVICE COST	0		0	0	0		64.00
OUTPATIENT REIMBURSABLE COST CENTERS								
70.00	HOME HEALTH AGENCY	0		0	0	0		70.00
71.00	AMBULANCE	0	0	745	0	745		71.00
72.00	HOSPICE	0		0	0	0		72.00
73.00	CORF	0		0	0	0		73.00
74.00	OPT	0		0	0	0		74.00
75.00	OOT	0		0	0	0		75.00

ATLAS REHAB & HC AT WASHINGTON TWP			Period:	Run Date Time:	5/28/2026 4:31
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ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II

	Cost Center Description	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	SUBTOTAL	POST STEPDOWN ADJ	TOTAL		
		16.00	17.00	19.00	20.00	21.00		
76.00	OSP	0		0	0	0		76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0		0	0	0		77.00
COST REIMBURSED SERVICES COST CENTERS								
80.00	PREVENTIVE VACCINES	0		609	0	609		80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0		0	0	0		81.00
89.00	SUBTOTAL	31	0	2,619,689	0	2,619,689		89.00
NONREIMBURSABLE COST CENTERS								
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0		0	0	0		90.00
91.00	NONPAID WORKERS	0		0	0	0		91.00
92.00	PHYSICIAN PRIVATE OFFICES	0		0	0	0		92.00
93.00	OTHER NONREIMBURSABLE COST	0		0	0	0		93.00
98.00	CROSS FOOT ADJUSTMENTS							98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0		99.00
100.00	TOTAL	31	0	2,619,689	0	2,619,689		100.00

ATLAS REHAB & HC AT WASHINGTON TWP

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COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	CRC - B&F (SQUARE FEET)	CRC - ME (SQUARE FEET)	EMPLOYEE BENEFITS DEPARTMEN T (GROSS SALARIES)	RECONCIL- IATION	ADMINISTRA TIVE AND GENERAL (ACCUM COST)	PLANT OP, MAINT & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (PATIENT CENSUS)	HOUSEKEEPI NG (SQUARE FEET)	
		1.00	2.00	3.00	4A	4.00	5.00	6.00	7.00	
GENERAL SERVICE COST CENTERS										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	41,213								1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT		41,213							2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT	767	767	7,311,381						3.00
4.00	ADMINISTRATIVE AND GENERAL	1,468	1,468	564,273	-2,386,044	13,566,951				4.00
5.00	PLANT OP, MAINT. & REPAIRS	1,233	1,233	108,999	0	641,799	37,745			5.00
6.00	LAUNDRY AND LINEN SERVICE	1,289	1,289	72,993	0	194,058	1,289	41,425		6.00
7.00	HOUSEKEEPING	305	305	332,131	0	440,970	305	0	36,151	7.00
8.00	DIETARY	5,487	5,487	551,195	0	1,473,118	5,487	0	5,487	8.00
9.00	NURSING ADMINISTRATION	1,333	1,333	839,893	0	1,134,857	1,333	0	1,333	9.00
10.00	CENTRAL SERVICES AND SUPPLY	228	228	12,314	0	28,866	228	0	228	10.00
11.00	PHARMACY	0	0	0	0	0	0	0	0	11.00
12.00	MEDICAL RECORDS	230	230	0	0	14,620	230	0	230	12.00
13.00	MEDICAL SOCIAL SERVICES	135	135	134,928	0	167,875	135	0	135	13.00
14.00	ACTIVITIES PROGRAM	210	210	181,051	0	266,227	210	0	210	14.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	4,356	0	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	25,679	25,679	4,315,349	0	6,940,905	25,679	41,425	25,679	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	0	0	0	0	27.00
ANCILLARY SERVICE COST CENTERS										
30.00	RADIOLOGY-DIAGNOSTIC	0	0	0	0	52,466	0	0	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	31.00
32.00	LABORATORY	0	0	0	0	97,095	0	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	33.00
34.00	RESPIRATORY THERAPY	0	0	0	0	13,631	0	0	0	34.00
35.00	PHYSICAL THERAPY	1,286	1,286	82,883	0	648,940	1,286	0	1,286	35.00
36.00	OCCUPATIONAL THERAPY	1,286	1,286	86,782	0	699,841	1,286	0	1,286	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	69	69	28,590	0	120,750	69	0	69	37.00
38.00	AUDIOLOGY	0	0	0	0	0	0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	203	203	0	0	20,599	203	0	203	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	0	490,325	0	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	1,450	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	104,115	0	0	0	71.00
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00

ATLAS REHAB & HC AT WASHINGTON TWP			Period:	Run Date Time:
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			To: 12/31/2025	MCRIF32 2540-24
				Version: 2.7.181.0

COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	CRC - B&F (SQUARE FEET)	CRC - ME (SQUARE FEET)	EMPLOYEE BENEFITS DEPARTMEN T (GROSS SALARIES)	RECONCIL- IATION	ADMINISTRA TIVE AND GENERAL (ACCUM COST)	PLANT OP, MAINT & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (PATIENT CENSUS)	HOUSEKEEPI NG (SQUARE FEET)	
		1.00	2.00	3.00	4A	4.00	5.00	6.00	7.00	
73.00	CORF	0	0	0	0	0	0	0	0	73.00
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	5	5	0	0	10,088	5	0	5	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	41,213	41,213	7,311,381	-2,386,044	13,566,951	37,745	41,425	36,151	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	OTHER NONREIMBURSABLE COST	0	0	0	0	0	0	0	0	93.00
98.00	CROSS FOOT ADJUSTMENT									98.00
99.00	NEGATIVE COST CENTER									99.00
102.00	COST TO BE ALLOCATED - WKST B, PART I	2,540,717	78,972	1,222,760		2,386,044	754,673	253,959	524,622	102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	61.648436	1.916191	0.167241		0.175872	19.993986	6.130573	14.511964	103.00
104.00	COST TO BE ALLOCATED - WKST B, PART II			48,754		97,076	83,695	86,668	25,433	104.00
105.00	UNIT COST MULTIPLIER - WKST B, PART II			0.006668		0.007155	2.217380	2.092167	0.703521	105.00

ATLAS REHAB & HC AT WASHINGTON TWP

Period:

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Provider CCN: 31-5506

From: 01/01/2025

MCRIF32

2540-24

To: 12/31/2025

Version:

2.7.181.0

COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	DIETARY (MEALS SERVED)	NURSING ADMIN (DIRECT NURSING)	CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	PHARMACY (COSTED REQUIS)	MEDICAL RECORDS (PATIENT CENSUS)	MEDICAL SOCIAL SERVICES (PATIENT CENSUS)	ACTIVITIES PROGRAM (PATIENT CENSUS)	TRAINING & IN-SERVICE EDUCATION (PATIENT CENSUS)	
		8.00	9.00	10.00	11.00	12.00	13.00	14.00	16.00	
GENERAL SERVICE COST CENTERS										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES									1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT									3.00
4.00	ADMINISTRATIVE AND GENERAL									4.00
5.00	PLANT OP, MAINT. & REPAIRS									5.00
6.00	LAUNDRY AND LINEN SERVICE									6.00
7.00	HOUSEKEEPING									7.00
8.00	DIETARY	124,275								8.00
9.00	NURSING ADMINISTRATION	0	13,734							9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	740,869						10.00
11.00	PHARMACY	0	0	0	0					11.00
12.00	MEDICAL RECORDS	0	0	0	0	41,425				12.00
13.00	MEDICAL SOCIAL SERVICES	0	0	0	0	0	41,425			13.00
14.00	ACTIVITIES PROGRAM	0	0	0	0	0	0	41,425		14.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	41,425	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	124,275	13,734	233,079	0	41,425	41,425	41,425	41,425	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	0	0	0	0	27.00
ANCILLARY SERVICE COST CENTERS										
30.00	RADIOLOGY-DIAGNOSTIC	0	0	0	0	0	0	0	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	31.00
32.00	LABORATORY	0	0	0	0	0	0	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	33.00
34.00	RESPIRATORY THERAPY	0	0	0	0	0	0	0	0	34.00
35.00	PHYSICAL THERAPY	0	0	0	0	0	0	0	0	35.00
36.00	OCCUPATIONAL THERAPY	0	0	0	0	0	0	0	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0	0	0	0	0	0	0	37.00
38.00	AUDIOLOGY	0	0	0	0	0	0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	7,695	0	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	490,325	0	0	0	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00
73.00	CORF	0	0	0	0	0	0	0	0	73.00

COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	DIETARY (MEALS SERVED)	NURSING ADMIN (DIRECT NURSING)	CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	PHARMACY (COSTED REQUIS)	MEDICAL RECORDS (PATIENT CENSUS)	MEDICAL SOCIAL SERVICES (PATIENT CENSUS)	ACTIVITIES PROGRAM (PATIENT CENSUS)	TRAINING & IN-SERVICE EDUCATION (PATIENT CENSUS)	
		8.00	9.00	10.00	11.00	12.00	13.00	14.00	16.00	
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	0	0	9,770	0	0	0	0	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	124,275	13,734	740,869	0	41,425	41,425	41,425	41,425	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	OTHER NONREIMBURSABLE COST	0	0	0	0	0	0	0	0	93.00
98.00	CROSS FOOT ADJUSTMENT									98.00
99.00	NEGATIVE COST CENTER									99.00
102.00	COST TO BE ALLOCATED - WKST B, PART I	1,921,532	1,380,443	41,811	0	25,128	202,058	320,296	5,122	102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	15.461935	100.512815	0.056435	0.000000	0.606590	4.877683	7.731949	0.123645	103.00
104.00	COST TO BE ALLOCATED - WKST B, PART II	379,021	102,345	15,448	0	15,397	11,077	17,074	31	104.00
105.00	UNIT COST MULTIPLIER - WKST B, PART II	3.049857	7.451944	0.020851	0.000000	0.371684	0.267399	0.412167	0.000748	105.00

ATLAS REHAB & HC AT WASHINGTON TWP

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Version: 2.7.181.0

COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	PATIENT TRANSPORT PART A (USAGE)		
		17.00		
GENERAL SERVICE COST CENTERS				
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES			1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT			2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT			3.00
4.00	ADMINISTRATIVE AND GENERAL			4.00
5.00	PLANT OP, MAINT. & REPAIRS			5.00
6.00	LAUNDRY AND LINEN SERVICE			6.00
7.00	HOUSEKEEPING			7.00
8.00	DIETARY			8.00
9.00	NURSING ADMINISTRATION			9.00
10.00	CENTRAL SERVICES AND SUPPLY			10.00
11.00	PHARMACY			11.00
12.00	MEDICAL RECORDS			12.00
13.00	MEDICAL SOCIAL SERVICES			13.00
14.00	ACTIVITIES PROGRAM			14.00
16.00	TRAINING AND IN-SERVICE EDUCATION			16.00
17.00	PATIENT TRANSPORTATION PART A	0		17.00
INPATIENT ROUTINE SERVICE COST CENTERS				
25.00	SKILLED NURSING FACILITY	0		25.00
26.00	NURSING FACILITY			26.00
27.00	ICF/IID			27.00
ANCILLARY SERVICE COST CENTERS				
30.00	RADIOLOGY-DIAGNOSTIC			30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY			31.00
32.00	LABORATORY			32.00
33.00	INTRAVENOUS THERAPY			33.00
34.00	RESPIRATORY THERAPY			34.00
35.00	PHYSICAL THERAPY			35.00
36.00	OCCUPATIONAL THERAPY			36.00
37.00	SPEECH LANGUAGE PATHOLOGIST			37.00
38.00	AUDIOLOGY			38.00
39.00	ELECTROCARDIOLOGY			39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS			40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS			41.00
42.00	DRUGS: IV SOLUTIONS			42.00
43.00	DENTAL CARE			43.00
44.00	APPLIANCES AND EQUIPMENT			44.00
45.00	BLOOD AND BLOOD PRODUCTS			45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE			46.00
47.00	OTHER ANCILLARY SERVICE COST			47.00
OUTPATIENT SERVICE COST CENTERS				
60.00	SCREENING & PREVENTIVE SERVICES			60.00
61.00	OUTPATIENT LABORATORY			61.00
62.00	PORTABLE X-RAY SERVICES			62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT			63.00
64.00	OTHER OUTPATIENT SERVICE COST			64.00
OUTPATIENT REIMBURSABLE COST CENTERS				
70.00	HOME HEALTH AGENCY			70.00
71.00	AMBULANCE	0		71.00
72.00	HOSPICE			72.00
73.00	CORF			73.00
74.00	OPT			74.00

ATLAS REHAB & HC AT WASHINGTON TWP		Period:	Run Date Time:
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COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	PATIENT TRANSPORT PART A (USAGE)		
		17.00		
75.00	OOT			75.00
76.00	OSP			76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST			77.00
COST REIMBURSED SERVICES COST CENTERS				
80.00	PREVENTIVE VACCINES			80.00
81.00	OTHER COST REIMBURSED SERVICE COST			81.00
89.00	SUBTOTAL	0		89.00
NONREIMBURSABLE COST CENTERS				
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN			90.00
91.00	NONPAID WORKERS			91.00
92.00	PHYSICIAN PRIVATE OFFICES			92.00
93.00	OTHER NONREIMBURSABLE COST			93.00
98.00	CROSS FOOT ADJUSTMENT			98.00
99.00	NEGATIVE COST CENTER			99.00
102.00	COST TO BE ALLOCATED - WKST B, PART I	0		102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	0.000000		103.00
104.00	COST TO BE ALLOCATED - WKST B, PART II	0		104.00
105.00	UNIT COST MULTIPLIER - WKST B, PART II	0.000000		105.00

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS

Worksheet C

			CHARGES			
	Cost Center Description	TOTAL COST	TOTAL CHARGES	RECLASS- IFICATIONS	RECLASSIFIED CHARGES	COST TO CHARGE RATIO
		1.00	2.00	3.00	4.00	5.00
INPATIENT ROUTINE SERVICE COST CENTERS						
25.00	SKILLED NURSING FACILITY	13,169,385	21,987,814	0	21,987,814	25.00
26.00	NURSING FACILITY	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	27.00
ANCILLARY SERVICE COST CENTERS						
30.00	RADIOLOGY-DIAGNOSTIC	61,693	0	0	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	31.00
32.00	LABORATORY	114,171	70,729	0	70,729	32.00
33.00	INTRAVENOUS THERAPY	0	100	0	100	33.00
34.00	RESPIRATORY THERAPY	16,028	0	0	0	34.00
35.00	PHYSICAL THERAPY	807,444	598,041	0	598,041	35.00
36.00	OCCUPATIONAL THERAPY	867,297	876,834	0	876,834	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	144,368	567,444	0	567,444	37.00
38.00	AUDIOLOGY	0	0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	31,661	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	604,231	445,626	0	445,626	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	42.00
43.00	DENTAL CARE	1,705	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS						
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS						
71.00	AMBULANCE	122,426	0	0	0	71.00
COST REIMBURSED SERVICES COST CENTERS						
80.00	PREVENTIVE VACCINES	12,586	3,717	0	3,717	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	81.00
100.00	Total	15,952,995	24,550,305	0	24,550,305	100.00

COMPUTATION OF INPATIENT ROUTINE COSTS

Worksheet D

		Title XVIII				Skilled Nursing Facility			
		RATIO OF COST TO CHARGES	INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	
ANCILLARY SERVICE COST CENTERS									
30.00	RADIOLOGY-DIAGNOSTIC	0.000000	0	0		0	0		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0.000000	0	0		0	0		31.00
32.00	LABORATORY	1.614204	70,659	0		114,058	0		32.00
33.00	INTRAVENOUS THERAPY	0.000000	0	0		0	0		33.00
34.00	RESPIRATORY THERAPY	0.000000	0	0		0	0		34.00
35.00	PHYSICAL THERAPY	1.350148	440,485	0		594,720	0		35.00
36.00	OCCUPATIONAL THERAPY	0.989123	634,453	0		627,552	0		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0.254418	431,625	0		109,813	0		37.00
38.00	AUDIOLOGY	0.000000	0	0		0	0		38.00
39.00	ELECTROCARDIOLOGY	0.000000	0	0		0	0		39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0.000000	0	0		0	0		40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	1.355915	443,839	0		601,808	0		41.00
42.00	DRUGS: IV SOLUTIONS	0.000000	0	0		0	0		42.00
43.00	DENTAL CARE	0.000000	0	0		0	0		43.00
44.00	APPLIANCES AND EQUIPMENT	0.000000	0	0		0	0		44.00
45.00	BLOOD AND BLOOD PRODUCTS	0.000000	0	0		0	0		45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0.000000	0	0		0	0		46.00
47.00	OTHER ANCILLARY SERVICE COST	0.000000	0	0		0	0		47.00
OUTPATIENT SERVICE COST CENTERS									
64.00	OTHER OUTPATIENT SERVICE COST	0.000000	0	0		0	0		64.00
OUTPATIENT REIMBURSABLE COST CENTERS									
71.00	AMBULANCE	0.000000	0	0		0	0		71.00
COST REIMBURSED SERVICES COST CENTERS									
80.00	PREVENTIVE VACCINES	3.386064			2,731			9,247	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0.000000	0	0		0	0		81.00
100.00	Total		2,021,061	0	2,731	2,047,951	0	9,247	100.00

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COMPUTATION OF INPATIENT ROUTINE COSTS

Worksheet D-1

Title XVIII		Skilled Nursing Facility	
		1.00	
INPATIENT DAYS			
1.00	INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS	41,425	1.00
2.00	PRIVATE ROOM DAYS	0	2.00
3.00	INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	16,040	3.00
4.00	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	0	4.00
5.00	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST	13,169,385	5.00
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT			
6.00	GENERAL INPATIENT ROUTINE SERVICE CHARGES	21,987,814	6.00
7.00	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	0.598940	7.00
8.00	ENTER PRIVATE ROOM CHARGES FROM YOUR RECORDS	0	8.00
9.00	AVERAGE PRIVATE ROOM PER DIEM CHARGE	0.00	9.00
10.00	ENTER SEMI-PRIVATE ROOM CHARGES FROM YOUR RECORDS	0	10.00
11.00	AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE	0.00	11.00
12.00	AVERAGE PER DIEM PRIVATE ROOM CHARGE DIFFERENTIAL	0.00	12.00
13.00	AVERAGE PER DIEM PRIVATE ROOM COST DIFFERENTIAL	0.00	13.00
14.00	PRIVATE ROOM COST DIFFERENTIAL ADJUSTMENT	0	14.00
15.00	GENERAL INPATIENT ROUTINE SERVICE COST NET OF PRIVATE ROOM COST DIFFERENTIAL	13,169,385	15.00
PROGRAM INPATIENT ROUTINE SERVICE COSTS			
16.00	ADJUSTED GENERAL INPATIENT SERVICE COST PER DIEM	317.91	16.00
17.00	PROGRAM ROUTINE SERVICE COST	5,099,276	17.00
18.00	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM	0	18.00
19.00	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	5,099,276	19.00
20.00	CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS	2,402,194	20.00
21.00	PER DIEM CAPITAL RELATED COSTS	57.99	21.00
22.00	PROGRAM CAPITAL RELATED COST	930,160	22.00
23.00	INPATIENT ROUTINE SERVICE COST	4,169,116	23.00
24.00	AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS	0	24.00
25.00	TOTAL PROGRAM ROUTINE SERVICE COSTS FOR COMPARISON TO THE COST LIMITATION	4,169,116	25.00
26.00	ENTER THE PER DIEM LIMITATION		26.00
27.00	INPATIENT ROUTINE SERVICE COST LIMITATION		27.00
28.00	REIMBURSABLE INPATIENT ROUTINE SERVICE COSTS		28.00

ATLAS REHAB & HC AT WASHINGTON TWP	Period:	Run Date Time:	5/28/2026 4:31
Provider CCN: 31-5506	From: 01/01/2025	MCRIF32	2540-24
	To: 12/31/2025	Version:	2.7.181.0

CALCULATION OF REIMBURSEMENT SETTLEMENT - MEDICARE PART A

Worksheet E
Part A

Title XVIII		Skilled Nursing Facility	
		1.00	
1.00	INPATIENT PPS AMOUNT	13,274,225	1.00
2.00	ALLOWABLE BAD DEBTS	1,006,204	2.00
3.00	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL ELIGIBLE BENEFICIARIES	377,165	3.00
4.00	REIMBURSABLE BAD DEBTS	654,033	4.00
5.00	TOTAL REIMBURSABLE COST	13,928,258	5.00
6.00	PRIMARY PAYER AMOUNTS	0	6.00
7.00	COINSURANCE	2,420,144	7.00
8.00	OTHER ADJUSTMENTS (SPECIFY)	0	8.00
9.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT BEFORE SEQUESTRATION	0	9.00
10.00	SEQUESTRATION AMOUNT FOR NON-CLAIMS BASED ITEMS	13,081	10.00
11.00	SEQUESTRATION AMOUNT	217,082	11.00
12.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0	12.00
13.00	NET REIMBURSABLE COST	11,277,951	13.00
14.00	INTERIM PAYMENTS	11,147,197	14.00
15.00	TENTATIVE ADJUSTMENT	0	15.00
16.00	BALANCE DUE PROVIDER/PROGRAM	130,754	16.00
17.00	PROTESTED AMOUNTS	0	17.00

ATLAS REHAB & HC AT WASHINGTON TWP	Period:	Run Date Time:	5/28/2026 4:31
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CALCULATION OF REIMBURSEMENT SETTLEMENT - MEDICARE PART B

Worksheet E
Part B

Title XVIII		Skilled Nursing Facility	
		1.00	
1.00	PART B ANCILLARY SERVICE COSTS	0	1.00
2.00	PREVENTIVE VACCINES	9,247	2.00
3.00	TOTAL REASONABLE COSTS	9,247	3.00
4.00	MEDICARE PART B ANCILLARY CHARGES	2,731	4.00
5.00	COST OF COVERED SERVICES	2,731	5.00
6.00	ALLOWABLE BAD DEBTS	0	6.00
7.00	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL-ELIGIBLE BENEFICIARIES	0	7.00
8.00	REIMBURSABLE BAD DEBTS	0	8.00
9.00	TOTAL REIMBURSABLE COST	2,731	9.00
10.00	PRIMARY PAYER AMOUNTS	0	10.00
11.00	COINSURANCE AND DEDUCTIBLES	0	11.00
12.00	OTHER ADJUSTMENTS (SPECIFY)	0	12.00
13.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT BEFORE SEQUESTRATION	0	13.00
14.00	SEQUESTRATION AMOUNT	55	14.00
15.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0	15.00
16.00	NET REIMBURSABLE COST	2,676	16.00
17.00	INTERIM PAYMENTS	1,740	17.00
18.00	TENTATIVE ADJUSTMENT	0	18.00
19.00	BALANCE DUE PROVIDER/PROGRAM	936	19.00
20.00	PROTESTED AMOUNTS	0	20.00

ATLAS REHAB & HC AT WASHINGTON TWP		Period:	Run Date Time:
Provider CCN: 31-5506		From: 01/01/2025	5/28/2026 4:31
		To: 12/31/2025	MCRIF32 2540-24
			Version: 2.7.181.0

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED TO MEDICARE BENEFICIARIES

Worksheet E-1

		Title XVIII		Skilled Nursing Facility		
		PART A		PART B		
		DATE	AMOUNT	DATE	AMOUNT	
		1.00	2.00	3.00	4.00	
1.00	TOTAL INTERIM PAYMENTS PAID TO PROVIDER		10,892,113		1,740	1.00
2.00	INTERIM PAYMENTS PAYABLE		0		0	2.00
3.00	RETROACTIVE LUMP SUM ADJUSTMENTS					3.00
PROGRAM TO PROVIDER						
3.01	ADJUSTMENT TO PROVIDER	12/12/2025	255,084		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
PROVIDER TO PROGRAM						
3.50	ADJUSTMENT 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		255,084		0	3.99
4.00	TOTAL INTERIM PAYMENTS		11,147,197		1,740	4.00
5.00	CONTRACTOR: TENTATIVE SETTLEMENT PAYMENTS					5.00
PROGRAM TO PROVIDER						
5.01	TENTATIVE TO PROVIDER		0		0	5.01
5.02			0		0	5.02
5.03			0		0	5.03
PROVIDER TO PROGRAM						
5.50	TENTATIVE TO PROGRAM		0		0	5.50
5.51			0		0	5.51
5.52			0		0	5.52
5.99	SUBTOTAL		0		0	5.99
6.00	CONTRACTOR: NET SETTLEMENT AMOUNT					6.00
6.01	PROGRAM TO PROVIDER		130,754		936	6.01
6.02	PROVIDER TO PROGRAM		0		0	6.02
7.00	CONTRACTOR: TOTAL MEDICARE PROGRAM LIABILITY		11,277,951		2,676	7.00
NAME OF CONTRACTOR		CONTRACTOR NUMBER			DATE OF NPR	
1.00		2.00			3.00	
8.00						

CALCULATION OF REIMBURSEMENT SETTLEMENT - OTHER

Worksheet E-2

Title XIX		Skilled Nursing Facility	
		1.00	
COMPUTATION OF NET COST OF COVERED SERVICES			
1.00	INPATIENT ANCILLARY SERVICES	0	1.00
2.00	OUTPATIENT SERVICES	0	2.00
3.00	INPATIENT ROUTINE SERVICES	0	3.00
4.00	COST OF COVERED SERVICES	0	4.00
5.00	DIFFERENTIAL IN CHARGES BETWEEN SEMIPRIVATE ACCOMMODATIONS AND LESS THAN SEMIPRIVATE ACCOMMODATIONS	0.000000	5.00
6.00	SUBTOTAL	0	6.00
7.00	PRIMARY PAYER AMOUNTS	0	7.00
8.00	TOTAL REASONABLE COST	0	8.00
REASONABLE CHARGES			
9.00	INPATIENT ANCILLARY SERVICES CHARGES	0	9.00
10.00	OUTPATIENT SERVICES CHARGES	0	10.00
11.00	INPATIENT ROUTINE SERVICES CHARGES	0	11.00
12.00	DIFFERENTIAL IN CHARGES BETWEEN SEMIPRIVATE ACCOMMODATIONS AND LESS THAN SEMIPRIVATE ACCOMMODATIONS	0.000000	12.00
13.00	TOTAL REASONABLE CHARGES	0	13.00
CUSTOMARY CHARGES			
14.00	AGGREGATE AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS	0	14.00
15.00	AMOUNTS THAT WOULD HAVE BEEN REALIZED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS HAD SUCH PAYMENT BEEN MADE IN ACCORDANCE WITH 42 CFR 413.13(e)	0	15.00
16.00	RATIO OF LINE 14 TO LINE 15 (NOT TO EXCEED 1.000000)	0.000000	16.00
17.00	TOTAL CUSTOMARY CHARGES	0	17.00
COMPUTATION OF REIMBURSEMENT SETTLEMENT			
18.00	COST OF COVERED SERVICES	0	18.00
19.00	COST SHARING	0	19.00
20.00	SUBTOTAL	0	20.00
21.00	ALLOWABLE BAD DEBTS	0	21.00
22.00	SUBTOTAL	0	22.00
23.00	OTHER ADJUSTMENTS (SPECIFY)	0	23.00
24.00	SUBTOTAL	0	24.00
25.00	INTERIM PAYMENTS	0	25.00
26.00	BALANCE DUE PROVIDER/PROGRAM (INDICATE OVERPAYMENT IN PARENTHESES)	0	26.00

BALANCE SHEET

Worksheet G

		1.00	
ASSETS			
CURRENT ASSETS			
1.00	CASH ON HAND AND IN BANKS	5,317,592	1.00
2.00	TEMPORARY INVESTMENTS	0	2.00
3.00	NOTES RECEIVABLE	0	3.00
4.00	ACCOUNTS RECEIVABLE	5,656,060	4.00
5.00	OTHER RECEIVABLES	153,756	5.00
6.00	LESS: ALLOWANCES FOR UNCOLLECTIBLE NOTES AND ACCOUNTS RECEIVABLE	1,000,407	6.00
7.00	INVENTORY	0	7.00
8.00	PREPAID EXPENSES	80,466	8.00
9.00	OTHER CURRENT ASSETS	52,252	9.00
10.00	DUE FROM OTHER FUNDS	0	10.00
11.00	TOTAL CURRENT ASSETS)	10,259,719	11.00
FIXED ASSETS			
12.00	LAND	0	12.00
13.00	LAND IMPROVEMENTS	0	13.00
14.00	LESS: ACCUMULATED DEPRECIATION	0	14.00
15.00	BUILDINGS	0	15.00
16.00	LESS: ACCUMULATED DEPRECIATION	0	16.00
17.00	LEASEHOLD IMPROVEMENTS	164,568	17.00
18.00	LESS: ACCUMULATED AMORTIZATION	26,191	18.00
19.00	FIXED EQUIPMENT	0	19.00
20.00	LESS: ACCUMULATED DEPRECIATION	0	20.00
21.00	AUTOMOBILES AND TRUCKS	0	21.00
22.00	LESS: ACCUMULATED DEPRECIATION	0	22.00
23.00	MAJOR MOVABLE EQUIPMENT	163,047	23.00
24.00	LESS: ACCUMULATED DEPRECIATION	57,717	24.00
25.00	MINOR EQUIPMENT - DEPRECIABLE	0	25.00
26.00	MINOR EQUIPMENT NONDEPRECIABLE	0	26.00
27.00	OTHER FIXED ASSETS	0	27.00
28.00	TOTAL FIXED ASSETS	243,707	28.00
OTHER ASSETS			
29.00	INVESTMENTS	0	29.00
30.00	DEPOSITS ON LEASES	141,916	30.00
31.00	DUE FROM OWNERS/OFFICERS	0	31.00
32.00	OTHER ASSETS	0	32.00
33.00	TOTAL OTHER ASSETS	141,916	33.00
34.00	TOTAL ASSETS	10,645,342	34.00
LIABILITIES			
CURRENT LIABILITIES			
35.00	ACCOUNTS PAYABLE	912,195	35.00
36.00	SALARIES, WAGES, AND FEES PAYABLE	378,115	36.00
37.00	PAYROLL TAXES PAYABLE	26,351	37.00
38.00	NOTES & LOANS PAYABLE (SHORT TERM)	0	38.00
39.00	DEFERRED INCOME	600,768	39.00
40.00	ACCELERATED PAYMENTS	0	40.00
41.00	DUE TO OTHER FUNDS	0	41.00
42.00	OTHER CURRENT LIABILITIES	2,333,088	42.00
43.00	TOTAL CURRENT LIABILITIES	4,250,517	43.00
LONG TERM LIABILITIES			
44.00	MORTGAGE PAYABLE	0	44.00
45.00	NOTES PAYABLE	0	45.00
46.00	UNSECURED LOANS	0	46.00
47.00	LOANS FROM OWNERS	0	47.00
48.00	OTHER LONG TERM LIABILITIES	0	48.00
49.00	TOTAL LONG TERM LIABILITIES	0	49.00
50.00	TOTAL LIABILITIES	4,250,517	50.00
CAPITAL ACCOUNTS			
51.00	FUND BALANCE	6,394,825	51.00
52.00	TOTAL LIABILITIES AND FUND BALANCES	10,645,342	52.00

ATLAS REHAB & HC AT WASHINGTON TWP						Period:	Run Date Time: 5/28/2026 4:31			
Provider CCN: 31-5506						From: 01/01/2025	MCRIF32 2540-24			
						To: 12/31/2025	Version: 2.7.181.0			

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Worksheet G-2

PART I - PATIENT REVENUES													
		INPATIENT					OUTPATIENT						
		MEDICARE FFS	MEDICARE HMO	MEDICAID	MEDICAID HMO	OTHER	MEDICARE FFS	MEDICARE HMO	MEDICAID	MEDICAID HMO	OTHER	TOTAL	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00	
GENERAL INPATIENT ROUTINE CARE SERVICES													
1.00	SKILLED NURSING FACILITY	13,324,490	2,107,985	471,879	4,847,345	1,236,115						21,987,814	1.00
2.00	NURSING FACILITY	0	0	0	0	0						0	2.00
3.00	ICF/IID	0	0	0	0	0						0	3.00
4.00	TOTAL GENERAL INPATIENT CARE SERVICES	13,324,490	2,107,985	471,879	4,847,345	1,236,115						21,987,814	4.00
ALL OTHER SERVICES													
5.00	ANCILLARY SERVICES	188,846	16,967	0	0	2,357,768	3,717	0	0	0	0	2,567,298	5.00
6.00	HOME HEALTH AGENCY						0	0	0	0	0	0	6.00
7.00	AMBULANCE		0	0	0	0	0	0	0	0	0	0	7.00
8.00	HOSPICE	0	0	0	0	0	0	0	0	0	0	0	8.00
9.00	ALL OTHER REVENUES	0	0	0	0	0	0	0	0	0	0	0	9.00
10.00	TOTAL PATIENT REVENUES	13,513,336	2,124,952	471,879	4,847,345	3,593,883	3,717	0	0	0	0	24,555,112	10.00
PART II - OPERATING EXPENSES													
		TOTAL											
		1.00											
11.00	OPERATING EXPENSES	18,000,594											11.00
12.00	ADD (SPECIFY)	0											12.00
13.00	TOTAL ADDITIONS	0											13.00
14.00	DEDUCT (SPECIFY)	0											14.00
15.00	TOTAL DEDUCTIONS	0											15.00
16.00	TOTAL OPERATING EXPENSES	18,000,594											16.00

STATEMENT OF REVENUES AND EXPENSES

Worksheet G-3

		1.00	
INCOME FROM SERVICES TO PATIENTS			
1.00	TOTAL PATIENT REVENUES	24,555,112	1.00
2.00	LESS: CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENT ACCOUNTS	2,638,445	2.00
3.00	NET PATIENT REVENUES	21,916,667	3.00
4.00	LESS: TOTAL OPERATING EXPENSES	18,000,594	4.00
5.00	NET INCOME FROM SERVICES TO PATIENTS	3,916,073	5.00
OTHER INCOME			
6.00	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.	0	6.00
7.00	INCOME FROM INVESTMENTS	2,742	7.00
8.00	REVENUES FROM COMMUNICATIONS (TELEPHONE AND INTERNET SERVICES)	0	8.00
9.00	REVENUE FROM TELEVISION AND RADIO SERVICES	0	9.00
10.00	PURCHASE DISCOUNTS	0	10.00
11.00	REBATES AND REFUNDS OF EXPENSES	0	11.00
12.00	PARKING LOT RECEIPTS	0	12.00
13.00	REVENUE FROM LAUNDRY AND LINEN SERVICE	0	13.00
14.00	REVENUE FROM MEALS SOLD TO EMPLOYEES AND GUESTS	264	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	109	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	NON PATIENT REVENUE	9,511	24.00
25.00	PHE FUNDING	0	25.00
26.00	TOTAL OTHER INCOME	12,626	26.00
27.00	TOTAL INCOME	3,928,699	27.00
EXPENSES			
28.00	OTHER EXPENSES (SPECIFY)	0	28.00
29.00		0	29.00
30.00		0	30.00
31.00	TOTAL OTHER EXPENSES	0	31.00
32.00	NET INCOME (LOSS) FOR THE PERIOD	3,928,699	32.00

**GARDENVIEW OPCO LLC,
MATAWAN SNF OPERATIONS LLC,
WOODBURY SNF OPERATIONS LLC,
SEWELL SNF OPERATIONS LLC,
WEST DEPTFORD SNF OPERATIONS LLC,
CRANFORD SNF LLC, RIVERS EDGE SNF LLC,
CINNAMINSON NURSING LLC,
CRANBURY SNF OPERATIONS LLC,
MAYWOOD SNF OPERATIONS LLC,
HAZEL STREET OPERATIONS, LLC,
MYSTIC MEADOWS SNF LLC, AND
SEASHORE GARDENS SNF OPERATIONS LLC**

COMBINED FINANCIAL STATEMENTS
AND
SUPPLEMENTARY INFORMATION

DECEMBER 31, 2025



Combined Financial Statements and Supplementary Information

**GARDENVIEW OPCO LLC, MATAWAN SNF OPERATIONS, LLC,
WOODBURY SNF OPERATIONS, LLC, SEWELL SNF OPERATIONS LLC,
WEST DEPTFORD SNF OPERATIONS LLC, CRANFORD SNF LLC,
RIVERS EDGE SNF LLC, CINNAMINSON NURSING LLC,
CRANBURY SNF OPERATIONS LLC, MAYWOOD SNF OPERATIONS LLC,
HAZEL STREET OPERATIONS, LLC, MYSTIC MEADOWS SNF LLC, AND
SEASHORE GARDENS SNF OPERATIONS LLC**

DECEMBER 31, 2025

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INDEPENDENT AUDITOR'S REPORT

To the Members of
Gardenview Opco LLC, Matawan SNF Operations LLC,
Woodbury SNF Operations LLC, Sewell SNF Operations LLC,
West Deptford SNF Operations LLC, Cranford SNF LLC,
Rivers Edge SNF LLC, Cinnaminson Nursing LLC,
Cranbury SNF Operations LLC, Maywood SNF Operations LLC,
Hazel Street Operations, LLC, Mystic Meadows SNF LLC,
and Seashore Gardens SNF Operations LLC

Opinion

We have audited the accompanying combined financial statements of Gardenview Opco LLC, Matawan SNF Operations LLC, Woodbury SNF Operations LLC, Sewell SNF Operations LLC, West Deptford SNF Operations LLC, Cranford SNF LLC, Rivers Edge SNF LLC, Cinnaminson Nursing LLC, Cranbury SNF Operations LLC, Maywood SNF Operations LLC, Hazel Street Operations, LLC, Mystic Meadows SNF LLC, and Seashore Gardens SNF Operations LLC (New Jersey limited liability companies and collectively, the "Company" or "Companies"), which comprise the combined balance sheet as of December 31, 2025, and the related combined statements of income, changes in members' equity, and cash flows for the year then ended, and the related notes to the combined financial statements.

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

Basis for Opinion

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

Responsibilities of Management for the Combined Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Combined Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the combined financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the combined financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Companies' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the combined financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Companies' ability to continue as a going concern for a reasonable period of time.

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

Pease Bell CPAs, LLC

Cleveland, Ohio
August 28, 2026

**GARDENVIEW OPCO LLC, MATAWAN SNF OPERATIONS, LLC,
 WOODBURY SNF OPERATIONS, LLC, SEWELL SNF OPERATIONS LLC,
 WEST DEPTFORD SNF OPERATIONS LLC, CRANFORD SNF LLC,
 RIVERS EDGE SNF LLC, CINNAMINSON NURSING LLC,
 CRANBURY SNF OPERATIONS LLC, MAYWOOD SNF OPERATIONS LLC,
 HAZEL STREET OPERATIONS, LLC, MYSTIC MEADOWS SNF LLC, AND
 SEASHORE GARDENS SNF OPERATIONS LLC**

COMBINED BALANCE SHEET

DECEMBER 31, 2025

ASSETS

CURRENT ASSETS

Cash	\$ 19,346,172
Resident trust funds	487,916
Resident accounts receivable, net of allowance for credit losses of \$17,016,303	43,883,732
Investment portfolio	5,348,017
Other receivables	4,663,943
Prepaid expenses and other current assets	<u>5,616,020</u>

TOTAL CURRENT ASSETS 79,345,800

PROPERTY AND EQUIPMENT, NET 10,233,203

OTHER ASSETS

Deposits	1,279,402
Escrow deposits	1,891,523
Advances receivable - affiliates	10,403,026
Advances receivable - members	313,733
Operating lease right-of-use assets, net	<u>241,990,629</u>

TOTAL OTHER ASSETS 255,878,313

\$ 345,457,316

See notes to combined financial statements.

**GARDENVIEW OPCO LLC, MATAWAN SNF OPERATIONS, LLC,
 WOODBURY SNF OPERATIONS, LLC, SEWELL SNF OPERATIONS LLC,
 WEST DEPTFORD SNF OPERATIONS LLC, CRANFORD SNF LLC,
 RIVERS EDGE SNF LLC, CINNAMINSON NURSING LLC,
 CRANBURY SNF OPERATIONS LLC, MAYWOOD SNF OPERATIONS LLC,
 HAZEL STREET OPERATIONS, LLC, MYSTIC MEADOWS SNF LLC, AND
 SEASHORE GARDENS SNF OPERATIONS LLC**

COMBINED BALANCE SHEET

DECEMBER 31, 2025

LIABILITIES AND MEMBERS' EQUITY

CURRENT LIABILITIES

Lines of credit	\$ 6,169,897
Current maturities of operating lease liabilities	24,591,755
Resident trust funds liability	487,916
Accounts payable	8,535,569
Accrued payroll and related costs	6,240,317
Accrued expenses	2,336,521
Accounts payable - related parties	1,028,021
Current maturities of note payable - Paycheck Protection Program	16,957

TOTAL CURRENT LIABILITIES 49,406,953

LONG-TERM LIABILITIES

Operating lease liabilities, net of current maturities	226,793,963
Advances payable - affiliates	15,498,631
Advances payable - members	5,688,876
Security deposit liability	345,334

TOTAL LONG-TERM LIABILITIES 248,326,804

TOTAL LIABILITIES 297,733,757

MEMBERS' EQUITY

47,723,559

\$ 345,457,316

See notes to combined financial statements.

**GARDENVIEW OPCO LLC, MATAWAN SNF OPERATIONS, LLC,
 WOODBURY SNF OPERATIONS, LLC, SEWELL SNF OPERATIONS LLC,
 WEST DEPTFORD SNF OPERATIONS LLC, CRANFORD SNF LLC,
 RIVERS EDGE SNF LLC, CINNAMINSON NURSING LLC,
 CRANBURY SNF OPERATIONS LLC, MAYWOOD SNF OPERATIONS LLC,
 HAZEL STREET OPERATIONS, LLC, MYSTIC MEADOWS SNF LLC, AND
 SEASHORE GARDENS SNF OPERATIONS LLC**

COMBINED STATEMENT OF INCOME

YEAR ENDED DECEMBER 31, 2025

REVENUES

Net resident service revenues	\$ 276,609,110
Other revenue	512,061
Lease revenue	<u>200,840</u>

TOTAL REVENUES 277,322,011

OPERATING EXPENSES

Nursing	95,260,146
Lease expense - facilities	40,530,793
General and administrative	33,473,277
Ancillary services	23,773,787
Dietary	16,253,169
Management fee	13,866,449
Provision for expected credit losses	10,868,097
Housekeeping and laundry	7,653,024
Bed tax assessment	6,273,847
Facility maintenance	3,715,469
Activities	3,309,273
Social services	1,717,331
Depreciation and amortization	<u>1,396,455</u>

TOTAL OPERATING EXPENSES 258,091,117

INCOME FROM OPERATIONS 19,230,894

OTHER INCOME (EXPENSE)

Interest expense	(769,155)
Interest income	114,095
Other expense	(242,238)
Dividends on investments	35,254
Realized and unrealized gains on investment portfolio	<u>1,182,075</u>

TOTAL OTHER INCOME (EXPENSE) 320,031

NET INCOME \$ 19,550,925

See notes to combined financial statements.

**GARDENVIEW OPCO LLC, MATAWAN SNF OPERATIONS, LLC,
WOODBURY SNF OPERATIONS, LLC, SEWELL SNF OPERATIONS LLC,
WEST DEPTFORD SNF OPERATIONS LLC, CRANFORD SNF LLC,
RIVERS EDGE SNF LLC, CINNAMINSON NURSING LLC,
CRANBURY SNF OPERATIONS LLC, MAYWOOD SNF OPERATIONS LLC,
HAZEL STREET OPERATIONS, LLC, MYSTIC MEADOWS SNF LLC, AND
SEASHORE GARDENS SNF OPERATIONS LLC**

COMBINED STATEMENT OF CHANGES IN MEMBERS' EQUITY

YEAR ENDED DECEMBER 31, 2025

BALANCE - DECEMBER 31, 2024	\$ 33,581,498
Net income	19,550,925
Contributions	8,926,897
Distributions	<u>(14,335,761)</u>
BALANCE - DECEMBER 31, 2025	<u><u>\$ 47,723,559</u></u>

See notes to combined financial statements.

**GARDENVIEW OPCO LLC, MATAWAN SNF OPERATIONS, LLC,
WOODBURY SNF OPERATIONS, LLC, SEWELL SNF OPERATIONS LLC,
WEST DEPTFORD SNF OPERATIONS LLC, CRANFORD SNF LLC,
RIVERS EDGE SNF LLC, CINNAMINSON NURSING LLC,
CRANBURY SNF OPERATIONS LLC, MAYWOOD SNF OPERATIONS LLC,
HAZEL STREET OPERATIONS, LLC, MYSTIC MEADOWS SNF LLC, AND
SEASHORE GARDENS SNF OPERATIONS LLC**

COMBINED STATEMENT OF CASH FLOWS

YEAR ENDED DECEMBER 31, 2025

CASH FLOWS FROM OPERATING ACTIVITIES

Net income	\$ 19,550,925
Adjustments to reconcile net income to net cash and restricted cash provided by operating activities:	
Depreciation and amortization	1,396,455
Realized and unrealized gains on investment portfolio	(1,182,075)
Provision for expected credit losses	10,868,097
Changes in operating assets and liabilities:	
Resident accounts receivable	(12,403,159)
Other receivables	(315,437)
Prepaid expenses and other current assets	(1,410,176)
Deposits	(490,809)
Operating lease right-of-use assets and liabilities, net	1,606,757
Resident trust funds liability	67,250
Accounts payable	(642,208)
Accounts payable - related parties	(292,877)
Accrued expenses	1,841,593
Accrued payroll and related costs	(544,085)
Security deposits liability	171,518

**NET CASH AND RESTRICTED CASH PROVIDED BY
OPERATING ACTIVITIES**

18,221,769

CASH FLOWS FROM INVESTING ACTIVITIES

Purchases of property and equipment	(2,578,125)
Purchases of portfolio investments	(1,856,485)
Proceeds from sale of portfolio investments	1,873,799
Collection of advances to affiliates	3,238,925
Collection of advances to members	47,208

**NET CASH AND RESTRICTED CASH PROVIDED BY
INVESTING ACTIVITIES**

725,322

CASH FLOWS FROM FINANCING ACTIVITIES

Net repayments on lines of credit	(6,844,554)
Net repayments of note payable - Paycheck Protection Program	(25,541)
Advances from affiliates	274,800
Repayment of advances from members	(1,081,489)
Member contributions	5,966,160
Member distributions	(14,335,761)

**NET CASH AND RESTRICTED CASH USED IN
FINANCING ACTIVITIES**

(16,046,385)

NET INCREASE IN CASH AND RESTRICTED CASH

2,900,706

CASH AND RESTRICTED CASH AT BEGINNING OF YEAR

18,824,905

CASH AND RESTRICTED CASH AT END OF YEAR

\$ 21,725,611

See notes to combined financial statements.

GARDENVIEW OPCO LLC, MATAWAN SNF OPERATIONS LLC, WOODBURY SNF OPERATIONS LLC, SEWELL SNF OPERATIONS LLC, WEST DEPTFORD SNF OPERATIONS LLC, CRANFORD SNF LLC, RIVERS EDGE SNF LLC, CINNAMINSON NURSING LLC, CRANBURY SNF OPERATIONS LLC, MAYWOOD SNF OPERATIONS LLC, HAZEL STREET OPERATIONS, LLC, MYSTIC MEADOWS SNF LLC, AND SEASHORE GARDENS SNF OPERATIONS LLC

NOTES TO COMBINED FINANCIAL STATEMENTS

DECEMBER 31, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Description of entities: Gardenview Opco LLC, Matawan SNF Operations LLC, Woodbury SNF Operations LLC, Sewell SNF Operations LLC, West Deptford SNF Operations LLC, Cranford SNF LLC, Rivers Edge SNF LLC, Cinnaminson Nursing LLC, Cranbury SNF Operations LLC, Maywood SNF Operations LLC, Hazel Street Operations, LLC, Mystic Meadows SNF LLC and Seashore Gardens SNF Operations LLC (collectively, the “Company” or the “Companies”) are registered to do business in the state of New Jersey. The Companies operate thirteen skilled nursing facilities (the “Facilities”) located in the state of New Jersey with a combined capacity of 1,933 beds (including 54 ventilator beds and 40 assisted living beds) as detailed below.

<u>Legal Name of Entity</u>	<u>DBA Name of Entity</u>	<u>Facility Location</u>	<u>Licensed Beds</u>
Gardenview Opco LLC	Cedar Grove Respiratory and Nursing Center	Williamstown, NJ	180
Matawan SNF Operations LLC	Meadowbrook Respiratory and Nursing Center	Matawan, NJ	130
Woodbury SNF Operations LLC	Atlas Post Acute at Woodbury Country Club	Woodbury, NJ	124
Sewell SNF Operations LLC	Atlas Rehabilitation and Healthcare at Washington Township	Sewell, NJ	120
West Deptford SNF Operations LLC	Atlas Rehabilitation and Healthcare at West Deptford	West Deptford, NJ	156
Cranford SNF LLC	Birchwood Rehabilitation and Healthcare Center	Cranford, NJ	200
Rivers Edge SNF LLC	Waterfront Rehabilitation and Healthcare Center	Raritan, NJ	138
Cinnaminson Nursing LLC	Wynwood Rehabilitation and Healthcare Center	Cinnaminson, NJ	114

Cranbury SNF Operations LLC	The Elms Rehab and Healthcare Center of Cranbury	Cranbury, NJ	120
Maywood SNF Operations LLC	Atlas Rehabilitation and Healthcare at Maywood	Maywood, NJ	120
Hazel Street Operations, LLC	Atlas Rehabilitation and Healthcare at Daughters of Moses	Clifton, NJ	210
Mystic Meadows SNF LLC	Mystic Meadows Rehabilitation and Nursing Center	Little Egg Harbor Twp, NJ	130
Seashore Gardens SNF Operations LLC	Atlas Post Acute at Seashore Gardens and Seashore Gardens Living Center	Galloway Township, NJ	191

Included in the above bed counts are 32 and 22 ventilator beds at Gardenview Opco LLC and Matawan SNF Operations LLC, respectively, and 40 assisted living beds at Seashore Gardens SNF Operations LLC.

Transfer of operations: On various dates during the years 2019 through 2025, the Companies assumed the Facilities' operating licenses, Medicare and Medicaid provider numbers and agreements, and certain other Facility contracts from unrelated former operators of the Facilities. No value was assigned to these intangible assets. The Companies, at their sole discretion, hired the existing employees and commenced operations as of the date of transfer. Also, subsequent to the transfer of operations, certain accounts receivable of the Companies were collected by the former operators and certain receivables of the former operators were collected by the Companies. The net amount due to the Companies from the former operators is \$852,892 at December 31, 2025 and is reported within other receivables and accrued expenses in the accompanying combined balance sheet.

Seashore Gardens SNF Operations LLC commenced operations on June 1, 2025.

Basis of presentation: The accompanying combined financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP").

Principles of combination: The accompanying combined financial statements include the accounts of the Companies, which are affiliated through common ownership. All significant transactions between the Companies have been eliminated in the combination.

Limited liability companies: As limited liability companies, no member, director, manager, agent, or employee of the Companies are personally liable for the debts, obligations, or liabilities of the Companies whether arising in contract, tort, or otherwise, or for the acts or omissions of any other member, director, manager, agent, or employee of the Companies, unless the individual has signed a specific personal guarantee.

Variable interest entities: The Company follows Financial Accounting Standards Board (“FASB”) Accounting Standards Update (“ASU”) No. 2018-17, “*Targeted Improvements to Related Party Guidance for Variable Interest Entities*”, which allows a private company to elect, under certain circumstances, not to consolidate certain variable interest entities. Accordingly, the Company does not consolidate its affiliated lessors and management companies, which are commonly-controlled entities that own/lease several of the skilled nursing facilities land and buildings to the Company (see Note 6) and manage the operations of the Facilities (see Note 7), respectively. Additionally, the Company does not consolidate Sewell SNF Realty LLC and West Deptford SNF Realty LLC, which are commonly-controlled entities that have entered into a purchase option agreement to purchase the respective facilities’ real estate from unrelated property owners (see Note 6).

Cranford SNF LLC, Rivers Edge SNF LLC, and Mystic Meadows SNF LLC also lease their facilities from unrelated lessors (see Note 6).

Concentrations of credit risk: Financial instruments that potentially subject the Company to credit risk consist of cash deposits and accounts receivable. Cash deposits are maintained with high-quality financial institutions and the composition and maturities of temporary cash and investments, if any, are regularly monitored by management. The Company controls credit risk associated with accounts receivable through its monitoring procedures and by establishing an allowance for credit losses when considered necessary.

The Company’s operations are located in New Jersey and are economically dependent on the residents living in that geographic area. See Note 10 regarding concentrations in resident service revenues and resident accounts receivable.

Cash and cash equivalents: The Company considers all highly-liquid investments with an initial maturity of three months or less to be cash equivalents. As of December 31, 2025, there were no cash equivalents held. Cash, which consists of checking and savings accounts at various financial institutions, may exceed the federal insurance limit from time to time; however, management does not believe that the Company is exposed to any substantial risk.

Resident funds held in trust: Resident trust funds consist of funds held in trust for residents’ personal needs. These funds are maintained in cash accounts separate from the Companies’ operating cash accounts and a corresponding liability is recorded in current liabilities in the accompanying combined balance sheet. These restricted cash accounts are included in cash and restricted cash in the accompanying combined statement of cash flows.

Escrow deposits: The Companies’ escrow deposits consist of capital expenditure, real estate tax and insurance reserves which are held and maintained by the unaffiliated lessors (see Note 6) on behalf of the Companies. These reserves are maintained at an amount considered by the Company to be adequate and in compliance with the lease agreements. Use of the reserves is restricted as defined in the lease agreements. These restricted cash reserves are included in cash and restricted cash in the accompanying combined statement of cash flows.

Resident accounts receivable: Resident accounts receivable represents amounts due from payors for amounts billed for resident services provided. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the allowance for credit losses and a credit to resident accounts receivable. The Company monitors collections and payments from payors and maintains an allowance based upon applying an expected credit loss rate to receivables based on the historical loss rate from similar payors adjusted for current conditions, including any specific payor collection issues identified. Management monitors these factors and determines the estimated provision for credit losses.

Effective January 1, 2025, the Company adopted Financial Accounting Standard Board ("FASB") Accounting Standards Update ("ASU") 2025-05, *Measurement of Credit Losses for Accounts Receivable and Contract Assets*. In conjunction with this standard, the Company has elected to apply the practical expedient available for resident accounts receivables with similar risk characteristics. The Company has also elected the accounting policy election to consider subsequent cash collections in measuring expected credit losses. For the purpose of estimating expected credit losses, the Company has evaluated subsequent cash collections through the date the combined financial statements were available to be issued. Balances collected by this date were deemed to have no expected credit loss, and the allowance is based on the remaining uncollected balances. The allowance estimate is derived from a review of the Company's historical losses based on the aging of receivables and is adjusted for management's assessment of current conditions. The allowance for credit losses totaled \$17,016,303 at December 31, 2025. The provision for expected credit losses is included in operating expenses in the accompanying combined statement of income.

The Company writes-off receivables when there is information that indicates the debtor is facing significant financial difficulty and there is no possibility of recovery. If any recoveries are made from any accounts previously written off, they will be recognized as an offset to credit loss expense in the year of recovery.

The following table provides a reconciliation of the changes in the allowance for credit losses for 2025:

Allowance for credit losses – beginning of year	\$ 10,838,698
Additional provision for expected credit losses	10,868,097
Write-offs of receivables	<u>(4,690,492)</u>
Allowance for credit losses – end of year	<u>\$ 17,016,303</u>

Net resident service revenues: Net resident service revenues and the corresponding accounts receivable, are reported on an accrual basis as services are performed at their estimated net realizable amounts from residents, third-party payors, and others for services rendered.

The Company records revenues for inpatient services and the related receivables in the accounting records at the Company's established billing rates in the period the related services are rendered. The provision for contractual adjustments, which represents the difference between the established billing rates and predetermined reimbursement rates, is deducted from gross revenues to determine net revenues. These predetermined reimbursement rates may be based on a provider's actual costs subject to program ceilings and other limitations or on established rates based on acuity and services provided as determined by the federal and state-funded programs. Services provided to Medicare beneficiaries are based on clinical, diagnostic, and other factors. Services provided to Medicaid beneficiaries are paid at determined rates per day. The Company is exposed to the risk of changes in Medicare and Medicaid reimbursement rates.

Amounts earned under federal and state programs with respect to nursing home patients are subject to review by the third-party payors which may result in retroactive adjustments. In the opinion of management, adequate provision has been made for any adjustments that may result from such reviews. Retroactive adjustments, if any, are recorded when objectively determinable, generally within three years of the close of a reimbursement year depending upon the timing of appeals and third-party settlement reviews or audits, and final settlements are reported in operations in the year of settlement.

The Company records revenues for rehabilitation services and other ancillary services and the related receivables at the time services or products are provided or delivered to the customer. Upon delivery of services or products, the Company has no additional performance obligation to the customer.

The Company follows Accounting Standards Codification ("ASC") 606 for all contracts. The amount of revenue recognized reflects the consideration to which the Company expects to be entitled to receive in exchange for these services. ASC 606 requires companies to exercise judgment and recognize revenue in accordance with the standard's core principle by applying the following five steps:

Step 1: Identify the contract with a customer.

Step 2: Identify the performance obligations in the contract.

Step 3: Determine the transaction price.

Step 4: Allocate the transaction price to the performance obligations in the contract.

Step 5: Recognize revenue when (or as) the entity satisfies a performance obligation.

Performance obligations are promises made in a contract to transfer a distinct good or service to the customer. A contract's transaction price is allocated to each distinct performance obligation and recognized as revenue when, or as, the performance obligation is satisfied. The Company has concluded that its contracts with patients and residents represent a bundle of distinct services that are substantially the same, with the same pattern of transfer to the customer. Accordingly, the promise to provide quality care is accounted for as a single performance obligation with revenue recognized at a point-in-time as services are provided.

The Company performs analyses using the application of the portfolio approach as a practical expedient to group patient contracts with similar characteristics, such that revenue for a given portfolio would not be materially different than if it were evaluated on a contract-by-contract basis. These analyses incorporated consideration of reimbursements at varying rates from Medicaid, Medicare, Managed Care, Hospice, Veterans Affairs, and Private Pay for services provided. It was determined that the contracts are not materially different within the following groups: Medicaid, Medicare, Managed Care, Hospice, Veterans Affairs, and Private Pay.

In order to determine the transaction price, the Company estimates the amount of variable consideration at the beginning of the contract using the expected value method. The estimates consider (i) payor type, (ii) historical payment trends, (iii) the maturity of the portfolio, and (iv) geographic payment trends throughout a class of similar payors. The Company typically enters into agreements with third-party payors that provide for payments at amounts different from the established billing charges. These arrangement terms provide for subsequent settlement and cash flows that may occur well after the service is provided. The Company adjusts the estimates of variable consideration such that it is probable that a significant reversal of previously recognized revenue will not occur throughout the life of the contract. Changes in the Company's expectation of the amount it will receive from the patient or third-party payors will be recorded in revenue unless there is a specific event that suggests the patient or third-party payor no longer has the ability and intent to pay the amount due and, therefore, the changes in its estimate of variable consideration better represent an impairment, or credit loss. These estimates are re-assessed each reporting period, and any amounts allocated to a satisfied performance obligation are recognized as revenue or a reduction of revenue in the period in which the transaction price changes. The Company satisfies its performance obligation by providing quality of care services to its patients and residents on a daily basis until termination of the contract. The performance obligation is recognized on a daily basis, for which the services are provided. For these contracts, the Company has the right to consideration from the customer in an amount that directly corresponds with the value to the customer of the Company's performance to date. Therefore, the Company recognizes revenue based on the amount billable to the customer in accordance with the practical expedient in ASC 606-10-55-18. Additionally, because the Company applied ASC 606 using certain practical expedients, the Company elected not to disclose the aggregate amount of the transaction price for unsatisfied, or partially unsatisfied, performance obligations for all contracts with an original expected length of one year or less.

Disaggregation of Revenues and Accounts Receivable

The Company disaggregates revenue from contracts with customers by payor type. The Company notes that disaggregation of revenue into these categories achieves the disclosure objectives to depict how the nature, amount, timing and uncertainty of revenue and cash flows are affected by economic factors. The payment terms and conditions within the Company's revenue-generating contracts vary by contract type and payor source. Payments are generally received within 30 to 90 days after billing.

Property and equipment: Property and equipment owned by the Company is stated at cost. Maintenance and repairs are expensed, while expenditures for renewals which prolong the lives of the assets are capitalized. For financial reporting purposes, depreciation and amortization of property and equipment is provided for by using the straight-line method based on the estimated service lives of the assets as follows:

Leasehold improvements	10 years
Furniture, fixtures, and equipment	5-15 years

The cost of assets sold or retired and the related amounts of accumulated depreciation and amortization are removed from the accounts in the year of disposal. Any resulting profit or loss is reflected in current operations.

As described in Note 6, the Companies lease the nursing home Facilities, and most of the furniture and equipment needed to operate the Facilities, from various lessors, some of which are related to the Companies through common ownership and some of which are unrelated.

Construction-in-process is stated at cost, which includes the cost of construction and other direct costs attributable to the construction. No provision for depreciation is made on construction-in-progress until such time as the relevant assets are completed and placed into service.

Leasehold improvements associated with facilities leased from unrelated lessors are amortized using the straight-line method over the shorter of the remaining lease term, including renewal options that we are reasonably certain to exercise, or the estimated useful life of the improvement. Leasehold improvements associated with facilities leased from related lessors are amortized using the straight-line method over the useful life of the improvements as determined by the common control group, regardless of the lease term.

Impairment of long-lived assets: The Company assesses the impairment of long-lived assets whenever events or changes in circumstances indicate the carrying amount of an asset may not be recoverable. The Company assesses the fair value of the assets based on the undiscounted future cash flow that the assets are expected to generate and recognizes an impairment loss when estimated undiscounted future cash flow expected to result from the use of the asset plus net proceeds expected from disposition of the asset, if any, are less than the carrying amount of the asset. When the Company identifies an impairment, it reduces the carrying amount of the asset to its estimated fair value based on a discounted cash flow approach or, when available and appropriate, to comparable market values. Based on the Company's evaluation there is no impairment of these assets at December 31, 2025.

Investment portfolio: The Company's investment portfolio includes publicly traded equity securities and investments in mutual funds being held to provide the Company an additional source of funds, as necessary, in the future and to collateralize one of the Company's revolving lines of credit (see Note 4). The investment portfolio is classified as a current asset.

The securities in the investment portfolio described above are reported at their fair values (as determined by quoted market prices) as of the combined balance sheet date with changes in the fair values of the securities included in other income. Gains and losses resulting from the sale or disposal of securities are determined using the specific identification method and are included in earnings.

The Company's cash included in the investment portfolio totaled \$29,620 at December 31, 2025 and is held in deposit accounts with the investment's broker. These amounts are included in cash in the combined balance sheet. The deposit account balances do not exceed federal bank depository insurance limits.

Compensated absences: Employees of the Company are entitled to paid vacation days depending on job classification, length of service, and hours worked. At December 31, 2025 the total amount accrued for compensated absences was \$2,280,407 and is included in accrued payroll and related costs in the accompanying combined balance sheet.

Security deposit liability: The former operators of the Hazel Street Operations, LLC's Facility and Seashore Gardens SNF Operations LLC's Facility collected refundable security deposits from residents upon occupancy. Hazel Street Operations, LLC and Seashore Gardens SNF Operations LLC assumed this liability when operations transferred in 2022 and 2025, respectively. Hazel Street Operations, LLC and Seashore Gardens SNF Operations LLC have discontinued the practice of collecting security deposits from residents upon occupancy and refund previously collected security deposits when a resident leaves the Facility.

Advertising costs: The Company expenses advertising costs as incurred. Advertising costs for 2025 totaled approximately \$971,595 and are included in general and administrative expenses in the combined statement of income.

Income taxes: The Company is taxed under provisions of the Internal Revenue Code which provide for the Company's net income or loss to be included in the individual tax returns of the members for federal tax purposes. Accordingly, no provision for federal taxes has been recorded in the accompanying combined financial statements. Local income taxes are accrued at statutory rates, as applicable.

The Company pays income taxes at the entity level on taxable income in the state of New Jersey per the state's Pass-Through Entity Tax ("PTET") regulations. PTET election removes certain state and local income tax deduction limitations related to the members personal federal income taxes. The Company has determined these payments are made exclusively on behalf of the members and therefore the Company includes the payments within member distributions. Accordingly, no provision for state taxes has been recorded in the accompanying combined financial statements. PTET payments included in member distributions totaled approximately \$1,310,000 in 2025.

Member distributions: In accordance with the Companies' operating agreements, the Companies generally make distributions to fund the members' respective income tax liabilities resulting from the taxable income from the Companies. Other discretionary distributions may also be made.

Recording of insured claims: When applicable, the Company records anticipated insurance claims liabilities and related insurance recoveries for medical malpractice claims and similar contingent liabilities in the accompanying combined balance sheet on a gross basis. Any estimated insurance recovery provided under the existing policy is reflected as a receivable on the same basis as the liability, subject to the need for a valuation allowance for uncollectible accounts. No such receivables or liabilities have been recorded as of December 31, 2025.

Use of estimates: The preparation of combined financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. The most significant estimates relate to variable consideration for net resident service revenue recognition, assessing the expected credit losses of resident accounts receivable, legal and professional liabilities and receivables for related insurance recoveries, depreciation, asset valuations and useful lives. These estimates may be adjusted as more current information becomes available, and any adjustments could be material.

Combined statement of cash flows: Interest paid during 2025 totaled \$769,155.

Noncash financing activities during 2025 consist of member contributions in the amount of \$851,991 and a corresponding reduction in the advances payable – affiliates, and member contributions in the amount of \$2,108,746 related to the following assets and liabilities contributed to and assumed by Seashore Gardens SNF Operations LLC from its members in connection with the June 1, 2025 transfer of operations: resident accounts receivable of \$1,905,311, other receivables of \$1,357,492, prepaid expenses and other current assets of \$255,585, property and equipment of \$208,383, deposits of \$16,500, accounts payable of \$681,634, accrued expenses of \$250,635, accrued payroll and related costs of \$596,717, security deposits liability of \$31,160, and advances payable – affiliates of \$74,379.

The following table provides a reconciliation of cash and restricted cash reported within the combined balance sheet that sum to the total of the same such amounts shown on the combined statement of cash flows.

Cash	\$ 19,346,172
Restricted cash – resident trust funds	487,916
Escrow deposits	<u>1,891,523</u>
 Total cash and restricted cash shown in statement of cash flows	 <u>\$ 21,725,611</u>

Fair value measurements: Inputs used to derive the fair value of assets and liabilities are analyzed and assigned a Level 1, 2 or 3 priority in accordance with accounting principles generally accepted in the United States of America, with Level 1 being the highest and Level 3 being the lowest in the hierarchy. Level 1 inputs are quoted prices in active markets for identical assets or liabilities. Level 2 inputs are quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar instruments in markets that are not active; and model-derived valuations in which all significant inputs are observable in active markets. Level 3 inputs are based on valuations derived from valuation techniques in which one or more significant inputs are unobservable.

The Company's Level 1 assets consist of equity securities and mutual funds. Equity securities and mutual funds are valued at quoted market prices in an active market in which the securities are traded.

Leases: The Company determines whether an agreement contains a lease at inception based on the Company's right to obtain substantially all of the economic benefits from the use of the identified asset and its right to direct the use of the identified asset. Operating leases are included in operating lease right-of-use ("ROU") assets, current maturities of operating lease liabilities, and long-term operating lease liabilities in the accompanying combined balance sheet. Finance leases, when applicable, are included in property and equipment, current maturities of finance lease liability, and long-term finance lease liability in the accompanying combined balance sheet.

ROU assets represent the Company's right to use an underlying asset for the lease term and operating lease liabilities represent its obligation to make lease payments arising from the lease. Operating lease ROU assets and liabilities are recognized at the commencement date based on the present value of lease payments over the lease term. Lease payments are discounted using the rate implicit in the lease or, if not readily available, the Company's incremental borrowing rate based on information available at lease commencement. The incremental borrowing rate for a lease is the rate of interest the Company would have to pay on a collateralized basis to borrow an amount equal to the lease payments for the asset under similar terms. The operating lease ROU assets are increased by any prepaid lease payments and initial direct costs and reduced by any lease incentives. The lease terms may include options to extend or terminate the lease when it is reasonably certain that the Company will exercise such options. Variable lease payments that depend on an index or a rate are included in the determination of ROU assets and lease liabilities using the index or rate at the lease commencement date. Variable lease payments that do not depend on an index or rate or resulting from changes in an index or rate subsequent to the lease commencement date, are recorded as lease expense in the period in which the obligation for the payment is incurred. Lease expense for operating lease payments is recognized on a straight-line basis over the lease term and is included in operating expenses in the accompanying combined statement of income. For finance leases, the lessee recognizes interest expense and amortization of the ROU asset. The Company's leases do not contain any residual value guarantees or material restrictive covenants.

The Company elected the short-term lease practical expedient, which allows the Company to not record an operating lease ROU asset and operating lease liability for any lease with a term of twelve months or less at lease commencement, and also elected the single component practical expedient for all asset classes, which allows the Company to include both lease and non-lease components associated with a lease as a single lease component when determining the value of the operating lease ROU asset and operating lease liability.

Change in accounting principle: In July 2025, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") 2025-05, Financial Instruments—Credit Losses (Topic 326): Measurement of Credit Losses for Accounts Receivable and Contract Assets. The ASU is effective for fiscal years beginning after December 15, 2025, although early adoption is permitted.

The amendments in ASU 2025-05 simplify the measurement of expected credit losses for current accounts receivable and current contract assets by permitting an entity to assume that current conditions as of the balance sheet date will persist throughout the remaining contractual term of the asset when estimating expected credit losses. In addition, entities that are not public business entities are permitted to make an accounting policy election to consider collection activity occurring subsequent to the balance sheet date, but before the financial statements are issued or available to be issued, when estimating expected credit losses.

The Company early adopted ASU 2025-05 effective January 1, 2025. The adoption of this standard did not have a material impact on the Company's combined financial statements or related disclosures.

Subsequent events: In preparing these combined financial statements, management has evaluated events and transactions for potential recognition or disclosure through August 28, 2026, the date the combined financial statements were available to be issued.

NOTE 2 – PROPERTY AND EQUIPMENT

Property and equipment at December 31, 2025 consists of the following:

Leasehold improvements	\$	9,852,083
Furniture, fixtures, and equipment		<u>3,867,199</u>
		13,719,282
Less - accumulated depreciation and amortization		<u>4,057,579</u>
		9,661,703
Construction-in-process		<u>571,500</u>
	\$	<u>10,233,203</u>

Depreciation and amortization expense totaled \$1,396,455 in 2025.

Construction-in-process consists of costs incurred for various Facilities improvements by the Company. These projects have not yet been completed and placed into service as of December 31, 2025. No provision for depreciation is recorded on construction-in-process until such time as the relevant assets are completed and placed in service.

NOTE 3 – INVESTMENT PORTFOLIO

Investments are held and managed by a financial institution. The Company's investment portfolio at December 31, 2025 is summarized as follows:

	<u>Fair Value</u>	<u>Cost</u>
Mutual fund securities	\$ 1,100,689	\$ 606,200
Equity securities	<u>4,247,328</u>	<u>2,266,019</u>
	\$ 5,348,017	\$ 2,872,219
Cumulative unrealized gains	<u>\$ 2,475,798</u>	

The Company's investment portfolio appreciated in value as follows in 2025:

Net gain recognized during the year on securities	\$ 1,182,075
Less: realized gain recognized during year on securities sold	<u>194,199</u>
Unrealized gain recognized during year on securities still held	<u>\$ 987,876</u>

Unrealized gains on investments totaled \$987,876 for 2025, which are included along with \$194,199 of realized gains for a net change in fair value of investments of \$1,182,075 in the accompanying combined statement of income. Interest and dividend income from investments totaled \$35,254 for 2025. These amounts are presented in other income (expense) in the accompanying combined statement of income.

The securities collateralize one of the revolving lines of credit (see Note 4). The underlying investments are valued at quoted market values. Therefore, they have been classified as Level 1 investments.

Mutual funds securities have an average yield of 0.83% and equity securities an average yield of 0.54%.

NOTE 4 – REVOLVING LINES OF CREDIT

Gardenview Opco LLC has a \$2,000,000 revolving line of credit agreement with a financial institution under which Gardenview Opco LLC may borrow, subject to certain borrowing base limitations. The line of credit is secured by the investment portfolio (see Note 3) and is guaranteed by the members and certain affiliated entities of Gardenview Opco LLC. The interest rate at December 31, 2025 was 4.51%. The line of credit remains active if the collateral investment portfolio is in excess of the outstanding balance. The outstanding balance on the line of credit at December 31, 2025 totaled \$1,824,546.

In addition, Gardenview Opco LLC and Matawan SNF Operations LLC have a \$4,500,000 revolving line of credit agreement with a financial institution under which Gardenview Opco LLC and Matawan SNF Operations LLC may borrow, subject to certain borrowing base limitations. Borrowings under the line incur interest at the one-month Secured Overnight Financing Rate (“SOFR”) (3.72% at December 31, 2025) plus an applicable base rate margin of 3.25%. The interest rate at December 31, 2025 was 6.97%. The line of credit is scheduled to mature December 22, 2026. The outstanding balance on the line of credit at December 31, 2025 totaled \$3,889,753. The line of credit is secured by the assets of Gardenview Opco LLC and Matawan SNF Operations LLC and is guaranteed by their members. The loan agreement contains certain restrictions and financial covenants. As of December 31, 2025, the Company was not in compliance with the financial covenants. The lender has not formally waived the covenant breach. However, management believes that the loan relationship remains in good standing and that the covenant violations will be formally waived upon the next annual internal loan review, which is expected to occur in December 2026.

Woodbury SNF Operations LLC has a \$2,500,000 revolving line of credit agreement with a financial institution under which it may borrow, subject to certain borrowing base limitations. Borrowings under the line incur interest at SOFR (3.72% at December 31, 2025) plus 3.25%. The interest rate at December 31, 2025 was 6.97%. The line of credit is scheduled to mature in January 2027. The outstanding balance on the line of credit at December 31, 2025 totaled \$455,598. The line of credit is secured by the assets of Woodbury SNF Operations LLC and is guaranteed by its member. The loan agreement contains certain restrictions and covenants with which Woodbury SNF Operations LLC was in compliance at December 31, 2025.

Sewell SNF Operations LLC and West Deptford SNF Operations LLC have a \$4,500,000 revolving line of credit agreement with a financial institution under which they may borrow, subject to certain borrowing base limitations. The line of credit matures in August 2026. Borrowings under the line bear interest at the one-month SOFR (3.72% at December 31, 2025) plus an applicable base rate margin of 3.00%. The interest rate at December 31, 2025 was 6.72%. There was no outstanding balance on the line of credit at December 31, 2025. The line of credit is secured by the assets of Sewell SNF Operations LLC and West Deptford SNF Operations LLC and is guaranteed by their member. The loan agreement contains certain restrictions with which Sewell SNF Operations LLC and West Deptford SNF Operations LLC were in compliance at December 31, 2025.

Cranford SNF LLC and Rivers Edge SNF LLC have available a \$4,500,000 bank demand revolving line of credit under which they may borrow, subject to certain borrowing base limitations. The line of credit matures in May 2027. Borrowings under the line bear interest at the greater of the Prime Rate (6.75% at December 31, 2025) plus 2.0%; or 5.50%. The interest rate at December 31, 2025 is 8.75%. There is no outstanding balance on the line of credit at December 31, 2025. Borrowings are collateralized by substantially all assets of Cranford SNF LLC and Rivers Edge SNF LLC and are guaranteed by their members. The line of credit agreement contains certain restrictions and financial covenants with which Cranford SNF LLC and Rivers Edge SNF LLC were in compliance at December 31, 2025.

Cinnaminson Nursing LLC has a \$2,000,000 revolving line of credit agreement with a financial institution under which it may borrow, subject to certain borrowing base limitations. The line of credit matures in July 2026. Borrowings under the line bear interest at the one-month SOFR (3.88% at December 31, 2025), subject to a minimum rate of 1.25%, plus an applicable base rate margin of 4.25%. The interest rate at December 31, 2025 was 8.13%. There was no outstanding balance on the line of credit at December 31, 2025. Cinnaminson Nursing LLC is assessed a monthly unused line fee equal to the borrowing commitment less the average outstanding daily balance during the previous month multiplied by .03%. In addition, Cinnaminson Nursing LLC is charged a collateral management fee equal to the average outstanding daily balance during the previous month multiplied by .04%. The line of credit is secured by the assets of Cinnaminson Nursing LLC and is guaranteed by its member. The agreement contains certain restrictions and financial covenants with which Cinnaminson Nursing LLC was in compliance at December 31, 2025.

Cranbury SNF Operations LLC entered into a line of credit agreement in September 2022. The line of credit has a total availability of \$1,500,000 under which it may borrow, subject to certain borrowing limitations. The line of credit matures in March 2027. Borrowings under the line bear interest, payable monthly at the Prime Rate (6.75% at December 31, 2025) plus an applicable margin of 0.50% per annum with a minimum of 3.75%. The interest rate at December 31, 2025 was 7.25%. There was no outstanding balance on the line of credit at December 31, 2025. Borrowings are collateralized by substantially all assets of Cranbury SNF Operations LLC and are guaranteed by certain individual members of Cranbury SNF Operations LLC's sole member holding company. The agreement contains certain restrictions and financial covenants. As of December 31, 2025, Cranbury SNF Operations LLC is in compliance with the financial covenants.

Maywood SNF Operations LLC has a \$1,500,000 revolving line of credit agreement with a financial institution under which it may borrow, subject to certain borrowing base limitations. The line of credit matures in December 2026. The maturity date may be extended for an additional two years. Borrowings under the line bear interest at the one-month SOFR (3.72% at December 31, 2025), plus an applicable base rate margin of 3.00%. The interest rate at December 31, 2025 was 6.72%. There was no outstanding balance on the line of credit at December 31, 2025. The line of credit is secured by the assets of Maywood SNF Operations LLC and is guaranteed by its members. The agreement contains certain restrictions and financial covenants with which Maywood SNF Operations LLC was in compliance at December 31, 2025.

Hazel Street Operations, LLC has a \$1,500,000 line of credit agreement with a financial institution under which they may borrow, subject to certain borrowing base limitations. The line of credit matures on September 5, 2026. Borrowings under the line bear interest at the adjusted one-month SOFR (SOFR plus 0.10%, which is subject to a floor of 0.25%) (3.82% at December 31, 2025) plus an applicable base rate margin of 3.25%. The rate in effect at December 31, 2025 was 7.07%. There was no outstanding balance on the line of credit at December 31, 2025. The line of credit is secured by the assets of Hazel Street Operations LLC and is guaranteed by its members. The loan agreement contains certain restrictions and financial covenants with which Hazel Street Operations, LLC was in compliance at December 31, 2025.

Seashore Gardens SNF Operations LLC has a \$1,500,000 revolving line of credit agreement with a financial institution under which it may borrow, subject to certain borrowing base limitations. The line of credit matures in July 2027. Borrowings under the line bear interest at the one-month Secured Overnight Financing Rate (3.72% at December 31, 2025), plus an applicable base rate margin of 3.25%. The interest rate at December 31, 2025 was 6.97%. There was no outstanding balance on the line of credit at December 31, 2025. The line of credit is secured by the assets of Seashore Gardens SNF Operations LLC and is guaranteed by its members. The agreement contains certain restrictions and covenants with which Seashore Gardens SNF Operations LLC was in compliance at December 31, 2025.

NOTE 5 – NOTES PAYABLE

Note payable – Paycheck Protection Program: During 2020, Cinnaminson Nursing LLC received loan proceeds in the amount of \$865,330 under the Small Business Administration’s Paycheck Protection Program (the “Program”) pursuant to the CARES Act, which was signed into law on March 27, 2020. Under the Program, all or a portion of the loan and accrued interest may be forgiven in accordance with the Program requirements. There are no payments of interest or principal amortization due on the loan until a final determination is made that any portion of the loan will not be forgiven. Any amounts not forgiven under the Program will be payable in equal installments of principal plus any interest owed.

During 2021, Cinnaminson Nursing LLC applied for and received partial forgiveness of the loan. During 2022, Cinnaminson Nursing LLC began making principal and interest payments on the unforgiven portion of the loan, which totaled \$246,442. The loan matured in April 2025 and bears interest at 1% annually. The balance of the loan is \$16,957 at December 31, 2025. Principal payments in 2026 are \$16,957.

Gardenview mortgage note payable: Gardenview Opco LLC, Matawan SNF Operations LLC, and Woodbury SNF Operations LLC together with their affiliated lessors, Meadow Heights Realty, LLC, 38 Freneau Avenue Realty LLC, and 467 Cooper Street Realty Urban Renewal, LLC, entered into a mortgage note payable in September 2022 in the amount of \$117,955,265, in connection with the acquisition of the assets of 38 Freneau Avenue Realty LLC and 467 Cooper Street Realty Urban Renewal, LLC and the refinancing of Meadow Heights Realty, LLC’s existing notes payable. On January 28, 2025, a portion of this conventional mortgage note payable was refinanced with a HUD-insured mortgage. In connection therewith, the mortgage note payable was amended and restated to remove 467 Cooper Street Realty Urban Renewal, LLC and Woodbury SNF Operations LLC as borrowers. As a result, the note payable commitment decreased to \$74,309,582. The loan is carried on the financial statements of the lessors and, as of December 31, 2025, had an outstanding balance of \$72,610,277. As of December 31, 2025, Gardenview Opco LLC and Matawan SNF Operations LLC do not have an outstanding balance on the mortgage loan payable. However, as co-borrowers, Gardenview Opco LLC and Matawan SNF Operations LLC are contingently liable as guarantors with respect to the mortgage indebtedness of the lessors. Should the lessors be in default on their debt payments, Gardenview Opco LLC and Matawan SNF Operations LLC may be obligated to perform under the guarantee by primarily making the required payments, including late fees and penalties.

Fifty percent of the original mortgage note payable (\$58,977,633) is subject to an interest rate swap agreement (the “swap portion”). Interest only payments at the swap interest rate of 7.22% are due monthly on the swap portion through March 2024. Beginning in April 2024, principal and interest payments at the swap rate are due monthly through September 2026. Beginning in October 2026, principal and interest payments based on a 25-year amortization schedule are due monthly through March 2029, at which time all unpaid principal and interest of the swap portion are due.

For the portion of the mortgage note payable not subject to the interest rate swap agreement interest only payments are based on the one-month SOFR rate (3.72% at December 31, 2025) plus an applicable base rate margin of 3.25% which are due monthly on the non-swap portion through March 2024. Beginning in April 2024, principal and interest payments based on a 25-year amortization schedule are due monthly through March 2029, at which time all unpaid principal and interest on the non-swap portion are due. The interest rate at December 31, 2025 on the non-swap portion was 6.97%.

Future principal payments required on the mortgage note payable at December 31, 2025 are \$1,944,262 in 2026, \$2,091,473 in 2027, \$2,226,198 in 2028, and \$66,348,345 in 2029. The affiliated lessors have a one-year extension option on the note.

The mortgage note payable is secured by all assets of Gardenview Opco LLC and Matawan SNF Operations LLC and the affiliated lessors, and is guaranteed by the borrowers' members. Management anticipates that the affiliated lessors will extend the note's maturity. The mortgage note payable contains certain restrictions and financial covenants. At December 31, 2025 the Company was not in compliance with the financial covenants. The lender has not formally waived the covenant breach. However, management believes that the loan relationship remains in good standing and that the covenant violations will be formally waived upon the next annual internal loan review, which is expected to occur in December 2026.

Cranbury SNF Operations LLC mortgage note payable: Cranbury SNF Operations LLC and its affiliated lessor entered into a mortgage loan in September 2022 to refinance the mortgage note used to finance the lessor's purchase of the Facility in 2021. The total mortgage note commitment is \$30,160,000. The loan is carried on the financial statements of the lessor and, as of December 31, 2025, had an outstanding balance of \$28,755,576. As of December 31, 2025, Cranbury SNF Operations LLC does not have an outstanding balance on the mortgage loan payable. However, as a co-borrower, Cranbury SNF Operations LLC is contingently liable as a guarantor with respect to the mortgage indebtedness of the lessor. Should the lessor be in default on its debt payments, Cranbury SNF Operations LLC may be obligated to perform under the guarantee by primarily making the required payments, including late fees and penalties. The mortgage note originally matured in September 2025, however, one of its two 1-year renewal options was exercised extending the maturity date to September 2026. On January 6, 2026, this conventional mortgage note payable was refinanced with a HUD-insured mortgage note payable and Cranbury SNF Operations LLC is not a co-borrower or guarantor of the new HUD-insured mortgage note payable.

Maywood SNF Operations LLC mortgage note payable: Maywood SNF Operations LLC and its affiliated lessor, Maywood SNF Realty LLC, entered into a mortgage loan in December 2023 to refinance the mortgage note used to finance the lessor's purchase of the Facility in 2020. The total mortgage note commitment is \$41,000,000. The loan is carried on the financial statements of the lessor and, as of December 31, 2025, had an outstanding balance of \$41,000,000. As of December 31, 2025, Maywood SNF Operations LLC does not have an outstanding balance on the mortgage loan payable. However, as a co-borrower, Maywood SNF Operations LLC is contingently liable as a guarantor with respect to the mortgage indebtedness of the lessor. Should the lessor be in default on its debt payments, Maywood SNF Operations LLC may be obligated to perform under the guarantee by primarily making the required payments, including late fees and penalties. The mortgage note matures in December 2026 and contains an option for two 1-year renewals.

A portion of the mortgage note payable (\$36,000,000) is subject to SOFR interest rate swap agreements (the “swap portion”). Interest only payments at the swap interest rate of 7.18% on \$18,000,000 and 7.28% on the other \$18,000,000 are due monthly through maturity. The non-swap portion of the mortgage note payable bears interest at the SOFR (3.73% at December 31, 2025), as defined in the mortgage loan payable agreement, plus a margin of 3.10%. The interest rate at December 31, 2025 is 6.83%. The note agreement requires monthly interest only payments through the note’s maturity date at which time the remaining interest and principal balance are due. Borrowings are collateralized by substantially all the assets of Maywood SNF Operations LLC and Maywood SNF Realty LLC and are guaranteed by certain members of the borrowers. The mortgage note agreement contains certain restrictions and financial covenants. As of December 31, 2025, the borrowers are in compliance with these restrictions and financial covenants.

Hazel Street Operations LLC mortgage note payable: Hazel Street Operations LLC and its affiliated lessor entered into a mortgage loan in September 2024 to refinance the mortgage note used to finance the lessor's purchase of the Facility in 2022. The total mortgage note commitment was \$39,000,000 and the loan was carried on the financial statements of the lessor. Prior to the HUD loan refinancing described below, Hazel Street Operations LLC was contingently liable as a guarantor with respect to the mortgage indebtedness of the lessor. On November 13, 2025, this conventional mortgage note payable was refinanced with a HUD-insured mortgage note payable and Hazel Street Operations LLC is not a co-borrower or guarantor of the new HUD-insured mortgage note payable.

NOTE 6 – OPERATING LEASES

Gardenview Opco LLC, Matawan SNF Operations LLC and Woodbury SNF Operations LLC: Gardenview Opco LLC, Matawan SNF Operations LLC and Woodbury SNF Operations LLC lease the Facilities from Meadow Heights Realty, LLC, 38 Freneau Avenue Realty LLC, and 467 Cooper Street Realty Urban Renewal, LLC, related entities, under ten-year lease agreements. The leases are accounted for as operating leases and expire in August 2032. The leases contain one ten-year renewal option. The leases require total combined annual payments of \$12,400,000 in year one, which increase 1.5% annually throughout the term of the leases. On January 28, 2025, Woodbury SNF Operations LLC’s lease was amended to increase its annual lease payments from \$3,708,810 to \$4,097,373 without further annual increases. Prepaid lease expense totaled \$928,244 at December 31, 2025 and is included in prepaid expenses and other current assets in the accompanying combined balance sheet.

The following table summarizes the components of the lease expense recognized for the year ended December 31, 2025:

Operating lease expense	\$ 13,397,227
Variable lease expense	-
Total operating lease expense	<u>\$ 13,397,227</u>

The leases are on a triple-net basis; therefore, Gardenview Opco LLC, Matawan SNF Operations LLC and Woodbury SNF Operations LLC are responsible for the payment of property taxes, insurance, maintenance, and various other use and occupancy costs.

Future minimum lease payments under the noncancelable leases with initial or remaining lease terms in excess of one year as of December 31, 2025 are as follows:

Year ending December 31,	Amount
2026	\$ 13,333,850
2027	13,472,397
2028	13,613,023
2029	13,755,757
2030	13,900,633
Thereafter	24,667,086
Total minimum lease payments	92,742,746
Less: imputed interest	16,924,104
Present value of minimum lease payments	<u>\$ 75,818,642</u>

The following table presents other supplemental lease information at December 31, 2025:

Cash paid for amounts included in the measurement of lease liabilities	\$ 13,164,970
Right-of-use assets obtained in exchange for new operating lease liabilities	1,333,357
Weighted average remaining lease term (years)	6.75
Weighted average discount rate	6.21%

Sewell SNF Operations LLC and West Deptford SNF Operations LLC: Sewell SNF Operations LLC and West Deptford SNF Operations LLC lease the Facilities, and substantially all the furniture and equipment needed to operate the Facilities, via a master leasing arrangement with an unrelated lessor. The lease is accounted for as an operating lease with a twenty-year lease term and expires in 2043. The combined monthly base lease payments were \$427,436 in 2025. The base lease payments vary according to a lease payment schedule for the first five years of the lease and then increase 3% annually beginning in lease year six until the lease expires. Prepaid lease expense is \$520,436 at December 31, 2025 and is included in prepaid expenses and other current assets in the accompanying combined balance sheet.

The following table summarizes the components of the lease expense recognized for the year ended December 31, 2025:

Operating lease expense	\$ 5,917,901
Variable lease expense	<u>2,526</u>
Total operating lease expense	<u>\$ 5,920,427</u>

The lease is on a triple net basis; therefore, Sewell SNF Operations LLC and West Deptford SNF Operations LLC are responsible for all expenses related to the insurance and real estate taxes incurred on the property. Repairs and maintenance and utilities are also paid by Sewell SNF Operations LLC and West Deptford SNF Operations LLC.

Renewal options are included in the calculation of the right-to-use asset and lease liability only if they are reasonably certain of exercise. Future minimum lease payments under noncancelable leases with initial or remaining lease terms in excess of one year as of December 31, 2025 are as follows:

Year ending December 31,	Amount
2026	\$ 4,781,680
2027	4,880,712
2028	5,027,133
2029	5,177,947
2030	5,333,285
Thereafter	<u>78,596,054</u>
Total minimum lease payments	103,796,811
Less: imputed interest	<u>47,221,897</u>
Present value of minimum lease payments	<u>\$ 56,574,914</u>

The following table presents other supplemental lease information at December 31, 2025:

Cash paid for amounts included in the measurement of lease liabilities	\$ 5,118,039
Weighted average remaining lease term (years)	17.08
Weighted average discount rate	7.31%

In 2023, Sewell SNF Realty LLC and West Deptford SNF Realty LLC (the “Propcos”) entered into a purchase option agreement to purchase the Facilities from the lessor for \$53,130,000. The option is available during year four of the lease agreement (January 25, 2026 through January 24, 2027). The Propcos were required to deposit \$5,255,258 with the title company. In September 2023, in connection with another lease agreement between the lessor and other related parties, the required deposit was decreased by \$3,000,000. During 2023, Sewell SNF Operations LLC and West Deptford SNF Operations LLC remitted \$2,255,258 on behalf of the Propcos related to this deposit and recorded such amount as advances receivable from the Propcos. During 2025, this deposit was returned to Sewell SNF Operations LLC and West Deptford SNF Operations LLC by the lessor.

As described in Note 1, the Company does not consolidate the financial statements of the Propcos. The Company’s exposure to loss represents the potential loss of assets by the Company relating to the Propcos. As of December 31, 2025, the Company’s maximum exposure to loss related to the Propcos is not significant. Management of the Company expects the risk of loss to be remote.

The lease requires Sewell SNF Operations LLC and West Deptford SNF Operations LLC to deposit \$350 (which will be increased by 3% every year) per licensed bed in a capital reserve escrow with the lessor or expend out of its own resources on Facility improvements during each lease year. The escrow totaled \$231,721 at December 31, 2025. The Company was in compliance with this requirement.

The lease agreement contains certain restrictions and financial reporting requirements. As of December 31, 2025, Sewell SNF Operations LLC and West Deptford SNF Operations LLC were in compliance with the restrictions and financial reporting requirements.

Cranford SNF LLC and Rivers Edge SNF LLC: Cranford SNF LLC and Rivers Edge SNF LLC lease the skilled nursing facilities, and substantially all the furniture and equipment needed to operate the facilities, via a master leasing arrangement with an unrelated lessor. The individual Facility leases are accounted for as operating leases with an initial twenty-year lease term and collectively expire in 2041. The combined monthly base lease payments ranged from \$313,704 to \$318,409 in 2025. The base lease payments increase 1.5% on the commencement date anniversary until the lease expires. Prepaid lease payments totaled \$160,286 at December 31, 2025 which is included in prepaid expenses and other current assets in the accompanying combined balance sheet.

The following table summarizes the components of the lease expense recognized for the year ended December 31, 2025:

Operating lease expense	\$ 4,162,258
Variable lease expense	<u>374,666</u>
Total operating lease expense	<u>\$ 4,536,924</u>

The lease is on a triple net basis; therefore, Cranford SNF LLC and Rivers Edge SNF LLC are responsible for all expenses related to the insurance and real estate taxes incurred on the property. Repairs and maintenance and utilities are also paid by Cranford SNF LLC and Rivers Edge SNF LLC.

Renewal options are included in the calculation of the right-to-use asset and lease liability only if they are reasonably certain of exercise. Future minimum lease payments under noncancelable leases with initial or remaining lease terms in excess of one year as of December 31, 2025 are as follows:

<u>Year ending December 31,</u>	<u>Amount</u>
2026	\$ 3,859,116
2027	3,917,004
2028	3,975,756
2029	4,035,396
2030	4,095,928
Thereafter	<u>46,087,488</u>
Total minimum lease payments	65,970,688
Less: imputed interest	<u>22,708,481</u>
Present value of minimum lease payments	<u>\$ 43,262,207</u>

The following table presents other supplemental lease information at December 31, 2025:

Cash paid for amounts included in the measurement of lease liabilities	\$ 3,802,088
Weighted average remaining lease term (years)	15.33
Weighted average discount rate	5.75%

The lease agreement contains certain restrictions, financial reporting requirements and financial ratio covenants. As of December 31, 2025, Cranford SNF LLC and Rivers Edge SNF LLC were in compliance with the financial covenants.

As part of the transfer of operations agreement, Cranford SNF LLC has assumed an agreement to lease a portion of its Facility to an unrelated third party. The agreement expires in August 2027 and requires annual lease payments of \$200,840 and certain additional charges for maintenance and janitorial services. Lease revenue totaled \$200,840 in 2025.

Cinnaminson Nursing LLC: Cinnaminson Nursing LLC leases the Facility from Spectrum Propco Realty LLC, a related entity. The lease is accounted for as an operating lease and expires in June 2030. The lease contains three ten-year renewal options. The monthly lease payments were \$165,000 in 2025. Prepaid lease payments totaled \$180,472 at December 31, 2025 and are included in prepaid expenses and other current assets in the accompanying combined balance sheet.

The following table summarizes the components of the lease expense recognized for the year ended December 31, 2025:

Operating lease expense	\$ 1,980,000
Adjustment to lease expense	<u>(23,333)</u>
Total operating lease expense	<u>\$ 1,956,667</u>

The lease is on a triple net basis; therefore, Cinnaminson Nursing LLC is responsible for all expenses related to the insurance and real estate taxes incurred on the property. Repairs and maintenance and utilities are also paid by Cinnaminson Nursing LLC.

Renewal options are included in the calculation of the right-to-use asset and lease liability only if they are reasonably certain of exercise. Future minimum lease payments under noncancelable leases with initial or remaining lease terms in excess of one year as of December 31, 2025 are as follows:

<u>Year ending December 31,</u>	<u>Amount</u>
2026	\$ 1,980,000
2027	1,980,000
2028	1,980,000
2029	1,980,000
2030	<u>990,000</u>
Total minimum lease payments	8,910,000
Less: imputed interest	<u>996,803</u>
Present value of minimum lease payments	<u>\$ 7,913,197</u>

The following table presents other supplemental lease information at December 31, 2025:

Cash paid for amounts included in the measurement of lease liabilities	\$ 1,980,000
Weighted average remaining lease term (years)	4.5
Weighted average discount rate	5.50%

Cranbury SNF Operations LLC: Cranbury SNF Operations LLC leases the Facility from Cranbury SNF Realty LLC, a related entity. The lease is accounted for as an operating lease and expires in August 2031 with four 5-year renewal options. These renewal options are included in the calculation of the right-to-use asset and lease liability only if they are reasonably certain of exercise. The lease requires annual lease payments of \$2,400,000 in year one, which increase 2.5% annually throughout the term of the lease, however, cannot be less than 110% of lessor's debt service. Prepaid lease payments totaled \$234,933 at December 31, 2025 which is included in prepaid expenses and other current assets in the accompanying combined balance sheet. The lease is on a triple-net basis; therefore, Cranbury SNF Operations LLC is responsible for the payment of property taxes, insurance, maintenance, and various other use and occupancy costs.

The following table summarizes the components of the lease expense recognized for the year ended December 31, 2025:

Operating lease expense	\$ 2,688,814
Variable lease expense	<u>244,886</u>
Total operating lease expense	<u>\$ 2,933,700</u>

Future minimum lease payments under noncancelable leases with initial or remaining lease terms in excess of one year as of December 31, 2025 are as follows:

<u>Year ending December 31,</u>	<u>Amount</u>
2026	\$ 2,671,232
2027	2,738,012
2028	2,806,460
2029	2,876,620
2030	2,948,540
Thereafter	<u>1,998,184</u>
Total minimum lease payments	16,039,048
Less: imputed interest	<u>1,928,164</u>
Present value of minimum lease payments	<u>\$ 14,110,884</u>

The following table presents other supplemental lease information at December 31, 2025:

Cash paid for amounts included in the measurement of lease liabilities	\$ 2,606,076
Weighted average remaining lease term (years)	5.67
Weighted average discount rate	4.59%

Maywood SNF Operations LLC: Maywood SNF Operations LLC leases the Facility from Maywood SNF Realty LLC, a related entity. The lease is accounted for as an operating lease and expires in December 2030. The lease contains three ten-year renewal options. The monthly lease payment was \$240,000 through November 2023 at which point the lease was amended to increase the monthly lease payment to \$300,000 through the expiration date. Maywood SNF Operations LLC is subject to additional lease payments under certain circumstances defined in the agreement. Prepaid lease payments totaled \$300,000 at December 31, 2025 and are included in prepaid expenses and other current assets in the accompanying combined balance sheet.

The following table summarizes the components of the lease expense recognized for the year ended December 31, 2025:

Operating lease expense	\$ 3,600,000
Variable lease expense	<u>-</u>
Total operating lease expense	<u>\$ 3,600,000</u>

The lease is on a triple net basis; therefore, Maywood SNF Operations LLC is responsible for all expenses related to the insurance and real estate taxes incurred on the property. Repairs and maintenance and utilities are also paid by Maywood SNF Operations LLC.

Renewal options are included in the calculation of the right-to-use asset and lease liability only if they are reasonably certain of exercise. Future minimum lease payments under noncancelable leases with initial or remaining lease terms in excess of one year as of December 31, 2025 are as follows:

<u>Year ending December 31,</u>	<u>Amount</u>
2026	\$ 3,600,000
2027	3,600,000
2028	3,600,000
2029	3,600,000
2030	<u>3,600,000</u>
Total minimum lease payments	18,000,000
Less: imputed interest	<u>2,222,164</u>
Present value of minimum lease payments	<u>\$ 15,777,836</u>

The following table presents other supplemental lease information at December 31, 2025:

Cash paid for amounts included in the measurement of lease liabilities	\$ 3,600,000
Weighted average remaining lease term (years)	5.00
Weighted average discount rate	5.50%

Hazel Street Operations LLC: Hazel Street Operations LLC leases the Facility from 155 Hazel Street LLC, a related entity. The lease is accounted for as an operating lease and expires in June 2027. The monthly lease payment is \$300,000 for the first year of the lease and increases by 3% from the previous year on each lease commencement anniversary date. Prepaid lease payments totaled \$327,818 at December 31, 2025 and are included in prepaid expenses and other current assets in the accompanying combined balance sheet.

The following table summarizes the components of the lease expense recognized for the year ended December 31, 2025:

Operating lease expense	\$ 3,759,913
Variable lease expense	<u>7,003</u>
Total operating lease expense	<u>\$ 3,766,916</u>

The lease is on a triple net basis; therefore, Hazel Street Operations LLC is responsible for all expenses related to the insurance and real estate taxes incurred on the property. Repairs and maintenance and utilities are also paid by Hazel Street Operations LLC.

Renewal options are included in the calculation of the right-to-use asset and lease liability only if they are reasonably certain of exercise. Future minimum lease payments under noncancelable leases with initial or remaining lease terms in excess of one year as of December 31, 2025 are as follows:

<u>Year ending December 31,</u>	<u>Amount</u>
2026	\$ 3,995,449
2027	<u>1,935,877</u>
Total minimum lease payments	5,931,326
Less: imputed interest	<u>261,864</u>
Present value of minimum lease payments	<u>\$ 5,669,462</u>

The following table presents other supplemental lease information at December 31, 2025:

Cash paid for amounts included in the measurement of lease liabilities	\$ 3,879,074
Weighted average remaining lease term (years)	1.5
Weighted average discount rate	6.50%

Mystic Meadows SNF LLC: Mystic Meadows SNF LLC leases the Facility from an unrelated lessor. The lease is accounted for as an operating lease and expires in April 2029. The monthly lease payment is \$150,000 for the first year of the lease and increases by 1.5% from the previous year on each lease commencement anniversary date. Prepaid lease payments totaled \$208,874 at December 31, 2025 and are included in prepaid expenses and other current assets in the accompanying combined balance sheet.

The following table summarizes the components of the lease expense recognized for the year ended December 31, 2025:

Operating lease expense	\$ 1,906,242
Variable lease expense	<u>225,333</u>
Total operating lease expense	<u>\$ 2,131,575</u>

The lease is on a triple net basis; therefore, Mystic Meadows SNF LLC is responsible for all expenses related to the insurance and real estate taxes incurred on the property. Repairs and maintenance and utilities are also paid by Mystic Meadows SNF LLC.

Renewal options are included in the calculation of the right-to-use asset and lease liability only if they are reasonably certain of exercise. Future minimum lease payments under noncancelable leases with initial or remaining lease terms in excess of one year as of December 31, 2025 are as follows:

<u>Year ending December 31,</u>	<u>Amount</u>
2026	\$ 1,929,559
2027	1,958,502
2028	1,987,880
2029	<u>665,908</u>
Total minimum lease payments	6,541,849
Less: imputed interest	<u>577,748</u>
Present value of minimum lease payments	<u>\$ 5,964,101</u>

The following table presents other supplemental lease information at December 31, 2025:

Cash paid for amounts included in the measurement of lease liabilities	\$ 1,901,043
Weighted average remaining lease term (years)	3.33
Weighted average discount rate	5.75%

Seashore Gardens SNF Operations LLC: Seashore Gardens SNF Operations LLC leases the Facility from 22 Jimmie Leeds Realty LLC, a related entity. The lease commenced on June 1, 2025 concurrent with the date that Seashore Gardens SNF Operations LLC commenced operations. The lease is accounted for as an operating lease and expires in June 2035. The lease contains two five-year renewal options. The monthly lease payment is \$291,667 for the first year of the lease and increases by 2.5% from the previous year on each lease commencement anniversary date. Prepaid lease payments totaled \$335,771 at December 31, 2025 and are included in prepaid expenses and other current assets in the accompanying combined balance sheet.

The following table summarizes the components of the lease expense recognized for the year ended December 31, 2025:

Operating lease expense	\$ 2,287,358
Variable lease expense	<u>-</u>
Total operating lease expense	<u>\$ 2,287,358</u>

The lease is on a triple net basis; therefore, Seashore Gardens SNF Operations LLC is responsible for all expenses related to the insurance and real estate taxes incurred on the property. Repairs and maintenance and utilities are also paid by Seashore Gardens SNF Operations LLC.

Renewal options are included in the calculation of the right-to-use asset and lease liability only if they are reasonably certain of exercise. Future minimum lease payments under noncancelable leases with initial or remaining lease terms in excess of one year as of December 31, 2025 are as follows:

<u>Year ending December 31,</u>	<u>Amount</u>
2026	\$ 3,551,042
2027	3,639,818
2028	3,730,813
2029	3,824,084
2030	3,919,686
Thereafter	<u>18,504,729</u>
Total minimum lease payments	37,170,172
Less: imputed interest	<u>10,875,698</u>
Present value of minimum lease payments	<u>\$ 26,294,474</u>

The following table presents other supplemental lease information at December 31, 2025:

Cash paid for amounts included in the measurement of lease liabilities	\$ 2,041,667
Right-of-use assets obtained in exchange for new operating lease liabilities	27,161,253
Weighted average remaining lease term (years)	9.42
Weighted average discount rate	7.60%

The Company does not have any material leases that have been signed but have yet to commence as of December 31, 2025.

NOTE 7 – RELATED PARTY TRANSACTIONS

Advances receivable - affiliates: The Company has made advances to various entities affiliated with the Company through common ownership in order to accommodate certain cash flow needs of the affiliated entities. The advances are non-interest bearing and totaled \$10,403,026 as of December 31, 2025. These amounts are classified as advances receivable - affiliates in the accompanying combined balance sheet. Management does not expect to fully collect the balance within twelve months of the balance sheet date; therefore, these amounts advanced to affiliates have been classified as a long-term asset in the accompanying combined balance sheet.

Advances payable - affiliates: The Company has received cash advances from various entities affiliated with the Company through common ownership in order to accommodate certain cash flow needs of the Company. The advances are non-interest bearing and totaled \$15,498,631 as of December 31, 2025. These amounts are classified as advances payable - affiliates in the accompanying combined balance sheet. Management does not expect to fully repay the balance within twelve months of the balance sheet date; therefore, these advances from affiliates have been classified as a non-current liability in the accompanying combined balance sheet.

Advances receivable - members: The Company has made cash advances to certain members of the Company. The advances are non-interest bearing and totaled \$313,733 as of December 31, 2025. Management does not expect to fully collect the balance within twelve months of the balance sheet date; therefore, these advances to members have been classified as a non-current asset in the accompanying combined balance sheet.

Advances payable - members: The Company has received cash advances from certain members of the Company in order to accommodate certain cash flow needs of the Company. The advances are non-interest bearing and totaled \$5,688,876 as of December 31, 2025. Management does not expect to fully repay the balance within twelve months of the balance sheet date; therefore, these advances from members have been classified as a non-current liability in the accompanying combined balance sheet.

Management fees: The Companies have agreements to purchase management services from entities related to the Companies through common ownership. Under the terms of the agreements, the Companies are generally required to pay 5% of revenues in exchange for the management services and to reimburse the management companies for the actual cost of managerial services. Management fees incurred under these agreements totaled \$13,866,449 in 2025. Management fees payable totaled \$1,028,021 at December 31, 2025 and are presented as accounts payable – related parties in the accompanying combined balance sheet.

As described in Note 1, the Companies do not consolidate the financial statements of the management companies. The Companies' exposure to loss represents the potential loss of assets by the Companies relating to the non-consolidated management companies. As of December 31, 2025, the Companies' maximum exposure to loss related to the management companies is not significant.

Facility leases: As described in Note 6, some of the Companies lease their facilities from entities related through common ownership. As described in Note 1, the Companies do not consolidate the financial statements of these related lessors. The Companies' exposure to loss represents the potential loss of assets by the Companies relating to the non-consolidated lessors. As of December 31, 2025, the Companies' maximum exposure to loss related to those lessors represents the Companies' prepaid lease payments disclosed in Note 6 and the Companies' guarantee of certain mortgage notes payable disclosed in Note 5.

NOTE 8 – COMMITMENTS AND CONTINGENCIES

Legal actions and claims: The Company, at times, may be party to various legal actions and claims arising in the ordinary course of its business. The Company’s management believes that the ultimate disposition of these matters will not have a material adverse effect on the Company’s combined financial position or results of operations.

Professional liability insurance: The Companies have general and professional liability insurance policies (“GL/PL”), with coverage on a claims-made basis. The GL/PL coverage, on a per facility basis, has a limit of \$1,000,000 per occurrence and a \$3,000,000 annual aggregate. These policies are renewed annually.

There is currently no pending medical malpractice litigation against the Company, nor is management aware of any medical malpractice claims, either asserted or unasserted, that would exceed the policy limits. Based on a review of historical claims experience, management has determined that no liability is necessary at December 31, 2025. As such, the Company has not recorded anticipated insurance claims liabilities and related insurance recoveries for medical malpractice claims and similar contingent liabilities as of year-end. The cost of this insurance policy represents the Company’s costs for premiums and any claims for the year, which is charged to operations as a current expense.

Self-insured health care plan: The Company self-insures its employer provided health care insurance. The Company has entered into an agreement with an unrelated third-party broker to administer its self-insured plan. Claims in excess of certain limits are covered by a stop-loss policy. Monthly premiums paid by the Company per employee, as determined by the broker, are based on historical data and are expected to partially cover all claims both incurred and reported during a typical year and claims incurred but not yet reported, in addition to all costs associated with administering the Plan. The Company records an estimated accrual, when appropriate, if the Company has determined that claims incurred will exceed the amount of premiums paid or reflects a prepaid health insurance premium asset when premiums paid are determined to exceed the total estimate of claims for the year. The administrator of the plan then adjusts the subsequent year per employee premium taking into account any estimated over or underpayment into the insurance claims fund. At December 31, 2025, the Company recorded an accrued liability of \$993,169 to account for claims incurred but not reported as of December 31, 2025. The related liability is included in accrued payroll and related costs in the accompanying combined balance sheet.

Collective bargaining agreements: At December 31, 2025, a significant portion of the Company’s Facilities labor force is covered by collective bargaining agreements.

NOTE 9 – EMPLOYEE BENEFIT PLAN

The Company sponsors a 401(k) profit-sharing plan covering substantially all employees of the Company. Participants may elect to defer a portion of their annual compensation by contributing to the 401(k) plan, subject to plan provisions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. In accordance with the plan agreement, the Company may make discretionary matching contributions. Employer contribution expense totaled \$35,917 in 2025 and is reported within general and administrative expense in the accompanying combined statement of income.

NOTE 10 – CONCENTRATIONS

Medicare and Medicaid: Laws and regulations governing the Medicare and Medicaid programs are extremely complex and subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount in the near term. All of the Company's 1,933 beds are designated for care of patients in New Jersey's Medicaid program.

The following table summarizes net resident service revenues with customers by payor source for 2025:

Medicare	\$ 118,605,821	42.9%
Medicaid	107,798,313	39.0%
Managed Medicare	23,753,160	8.6%
Private Pay	17,392,630	6.3%
Other	9,059,186	3.2%
Total	\$ 276,609,110	100.0%

The Company grants credit, without collateral, to its patients, most of whom are local residents and insured under third-party payor agreements. Receivables from residents and third-party payors at December 31, 2025 are summarized in the following table:

Medicare	\$ 12,555,388	28.6%
Medicaid	22,439,050	51.1%
Managed Medicare	7,207,855	16.4%
Private Pay	15,585,208	35.5%
Other	3,112,534	7.1%
	60,900,035	138.7%
Less: allowance for credit losses		
	17,016,303	38.7%
Total	\$ 43,883,732	100.0%

The Company's future profitable operation is largely dependent on the laws and regulations governing the Medicare and Medicaid programs. The Company does not expect any changes in the near term in the laws and regulations governing the Medicare and Medicaid programs that could unfavorably impact the Company's results of operations. The Company believes that it is in compliance with all applicable laws and regulations and is not aware of any pending or threatened investigations involving allegation of potential wrongdoing. While no such regulatory inquiries have been made, compliance with such laws and regulations can be subject to future government review and interpretation as well as significant regulatory action including fines, penalties, and exclusion from the Medicare and Medicaid programs.

Medicare Reimbursement

For Medicare reimbursement, the Patient Driven Payment Model (PDPM) is used under the Skilled Nursing Facility (SNF) Prospective Payment System (PPS) for classifying SNF residents in a covered Medicare Part A stay. Under PDPM, payments are derived primarily from resident characteristics. The model separately identifies and adjusts five different case-mix components for the varied needs and characteristics of a resident's care and then combines these with a non-case-mix component to determine the full SNF PPS Per Diem rate for that resident. Every patient gets classified into one case-mix group in each of the five components. Based on that case-mix group and their associated case-mix index, each component then contributes to the total Per Diem payment.

New Jersey Medicaid Reimbursement

The Medicaid reimbursement system for nursing facilities in the State of New Jersey (the "State") is a managed care reimbursement model. Under this model, the State provides funding to managed care organizations ("MCOs") to coordinate all healthcare services, including long-term care services, for Medicaid beneficiaries. In turn, the MCOs will reimburse nursing facilities for services rendered to Medicaid beneficiaries admitted to nursing facilities. The reimbursement received by the nursing facilities is negotiated between the MCOs and the nursing facilities.

The Centers for Medicare and Medicaid Services ("CMS") approved a State Plan implementing a provider assessment (the "Assessment") charged to the state's nursing homes. The Assessment requires all nonexempt New Jersey nursing homes to pay a fee to the Department of Health and Social Services ("DHSS") based upon all non-Medicare days. Assessment fees were applied to each non-Medicare census day at a rate of \$14.67 per day. Assessment fees are paid on a quarterly basis. Assessment fees totaled \$6,273,847 in 2025 and are included in operating expenses in the accompanying combined statement of income. Assessment fees payable totaled \$1,535,685 at December 31, 2025 and are included in accounts payable in the accompanying combined balance sheet.

NOTE 11 – MEMBERS' EQUITY

The Companies have one class of membership units, for which the respective rights, preferences, and privileges are defined in the operating agreements, except for Hazel Street Operations, LLC which has Class A and Class B units.

Under the terms of Hazel Street Operations, LLC's Operating Agreement, distributions are allocated to the Members in the following priorities:

- First, to Group A Members, pro rata, in an amount equal to the accrued but unpaid Preferred Return (which is defined in the Operating Agreement as an amount equal to a 12% per annum, non-compounded, cumulative return on the Class A Members' Class A unreturned capital contribution balance); then
- Second, to Group A and B members, pro rata, in accordance with their respective membership interests.

During 2025 Hazel Street Operations, LLC paid member distributions of \$470,000 for PTET payments, which were allocated to the Group A and Group B members pro rata, in accordance with their respective membership interests.

Profits and losses are allocated pro rata to Group A and Group B members after consideration of certain special allocation provisions.

NOTE 12 – UNION SETTLEMENT

The union associated with the workforce of Rivers Edge SNF LLC and Cranford SNF LLC filed a claim in July 2020 against the former operators demanding certain vacation pay it believes is owed to employees covered by the collective bargaining agreement. As a result of subsequent litigation, the former operator has agreed to remit payment for unpaid vacation wages through September 2020. A calculation of the amount owed was not completed as of April 30, 2021, the date operations transferred. As part of the operations transfer agreement, (i) Rivers Edge SNF LLC and Cranford SNF LLC agreed to remit payment for the claims amount (once calculated) and (ii) the former operator paid Rivers Edge SNF LLC and Cranford SNF LLC \$900,000. If the total claim plus legal fees is less than \$900,000, Rivers Edge SNF LLC and Cranford SNF LLC will reimburse the net amount to the former operator. If the total claim plus legal fees is more than the \$900,000, Rivers Edge SNF LLC and Cranford SNF LLC will incur the additional expense. Rivers Edge SNF LLC and Cranford SNF LLC paid approximately \$11,000 of claims during 2025. Rivers Edge SNF LLC and Cranford SNF LLC and its legal counsel estimate the \$306,473 of remaining potential claims liability reported within accrued expenses in the accompanying combined balance sheet at December 31, 2025 is an accurate estimate of anticipated remaining claims plus legal fees. As such, no reduction of liability or additional liability has been recorded in 2025.



Pease Bell CPAs, LLC
peasebell.com

INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

To the Members of

Gardenview Opco LLC, Matawan SNF Operations LLC,
Woodbury SNF Operations LLC, Sewell SNF Operations LLC,
West Deptford SNF Operations LLC, Cranford SNF LLC,
Rivers Edge SNF LLC, Cinnaminson Nursing LLC,
Cranbury SNF Operations LLC, Maywood SNF Operations LLC,
Hazel Street Operations, LLC, Mystic Meadows SNF LLC,
and Seashore Gardens SNF Operations LLC

We have audited the combined financial statements of Gardenview Opco LLC, Matawan SNF Operations LLC, Woodbury SNF Operations LLC, Sewell SNF Operations LLC, West Deptford SNF Operations LLC, Cranford SNF LLC, Rivers Edge SNF LLC, Cinnaminson Nursing LLC, Cranbury SNF Operations LLC, Maywood SNF Operations LLC, Hazel Street Operations, LLC, Mystic Meadows SNF LLC, and Seashore Gardens SNF Operations LLC (collectively, the "Company" or the "Companies") as of and for the year ended December 31, 2025, and our report thereon dated August 28, 2026, which expressed an unmodified opinion on those combined financial statements, appears on pages 1 and 2. Our audit was conducted for the purpose of forming an opinion on the combined financial statements as a whole. The supplementary information included in the accompanying combining schedules on pages 38 through 48 is presented for purposes of additional analysis and is not a required part of the combined financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the combined financial statements. The information has been subjected to the auditing procedures applied in the audit of the combined financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the combined financial statements or to the combined financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the combined financial statements as a whole.

Pease Bell CPAs, LLC

Cleveland, Ohio
August 28, 2026

CLEVELAND
1111 Superior Ave E, Suite 2500
Cleveland, OH 44114

AKRON
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Akron, OH 44333

NEW JERSEY
500 Boulevard of the Americas, Suite 402
Lakewood, NJ 08701

FLORIDA
8211 W. Broward Boulevard, Suite 300
Plantation, Florida 33324

**GARDENVIEW OPCO LLC, MATAWAN SNF OPERATIONS, LLC,
WOODBURY SNF OPERATIONS, LLC, SEWELL SNF OPERATIONS LLC,
WEST DEPTFORD SNF OPERATIONS LLC, CRANFORD SNF LLC,
RIVERS EDGE SNF LLC, CINNAMINSON NURSING LLC,
CRANBURY SNF OPERATIONS LLC, MAYWOOD SNF OPERATIONS LLC,
HAZEL STREET OPERATIONS, LLC, MYSTIC MEADOWS SNF LLC, AND
SEASHORE GARDENS SNF OPERATIONS LLC**

COMBINING BALANCE SHEET

DECEMBER 31, 2025

ASSETS

		Sewell SNF Operations LLC	
CURRENT ASSETS			
Cash		\$ 5,317,592	
Resident trust funds		15,420	
Resident accounts receivable, net		3,273,900	
Investment portfolio		-	
Other receivables		156,147	
Prepaid expenses and other current assets		410,255	
TOTAL CURRENT ASSETS		9,173,314	
PROPERTY AND EQUIPMENT, NET		243,707	
OTHER ASSETS			
Deposits		228,997	
Escrow deposits		127,024	
Advances receivable - affiliates		3,704	
Advances receivable - members		-	
Operating lease right-of-use assets, net		23,166,499	
TOTAL OTHER ASSETS		23,526,224	
		<u>\$ 32,943,245</u>	

See independent auditor's report on supplementary information.

**GARDENVIEW OPCO LLC, MATAWAN SNF OPERATIONS, LLC,
WOODBURY SNF OPERATIONS, LLC, SEWELL SNF OPERATIONS LLC,
WEST DEPTFORD SNF OPERATIONS LLC, CRANFORD SNF LLC,
RIVERS EDGE SNF LLC, CINNAMINSON NURSING LLC,
CRANBURY SNF OPERATIONS LLC, MAYWOOD SNF OPERATIONS LLC,
HAZEL STREET OPERATIONS, LLC, MYSTIC MEADOWS SNF LLC, AND
SEASHORE GARDENS SNF OPERATIONS LLC**

COMBINING BALANCE SHEET

DECEMBER 31, 2025

ASSETS

CURRENT ASSETS

Cash
Resident trust funds
Resident accounts receivable, net
Investment portfolio
Other receivables
Prepaid expenses and other current assets

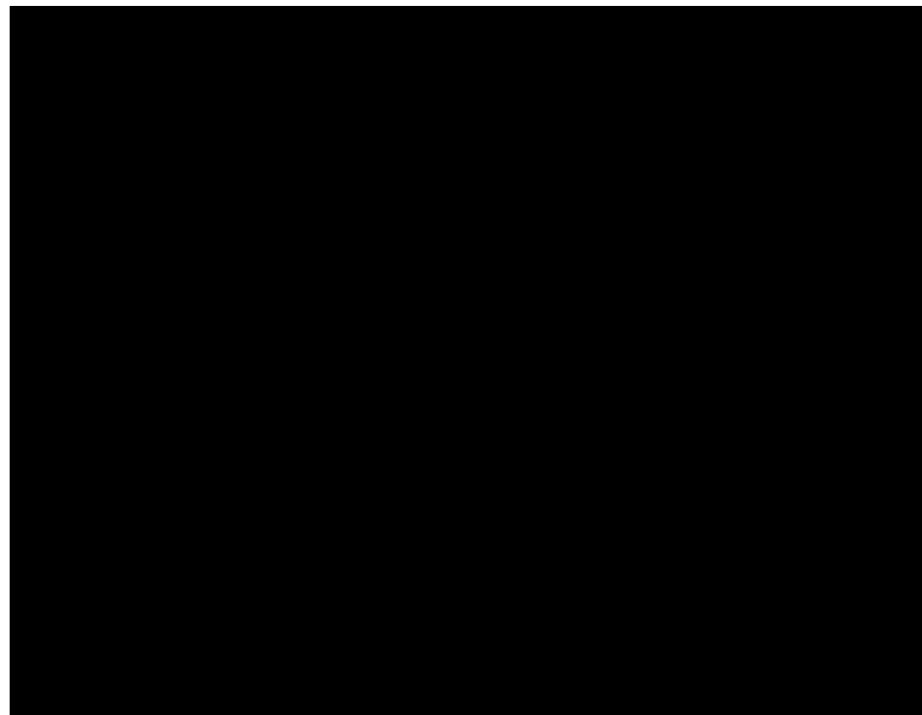
TOTAL CURRENT ASSETS

PROPERTY AND EQUIPMENT, NET

OTHER ASSETS

Deposits
Escrow deposits
Advances receivable - affiliates
Advances receivable - members
Operating lease right-of-use assets, net

TOTAL OTHER ASSETS



See independent auditor's report on supplementary information.

**GARDENVIEW OPCO LLC, MATAWAN SNF OPERATIONS, LLC,
 WOODBURY SNF OPERATIONS, LLC, SEWELL SNF OPERATIONS LLC,
 WEST DEPTFORD SNF OPERATIONS LLC, CRANFORD SNF LLC,
 RIVERS EDGE SNF LLC, CINNAMINSON NURSING LLC,
 CRANBURY SNF OPERATIONS LLC, MAYWOOD SNF OPERATIONS LLC,
 HAZEL STREET OPERATIONS, LLC, MYSTIC MEADOWS SNF LLC, AND
 SEASHORE GARDENS SNF OPERATIONS LLC**

COMBINING BALANCE SHEET

DECEMBER 31, 2025

ASSETS

	Eliminations	Total
CURRENT ASSETS		
Cash	\$ -	\$ 19,346,172
Resident trust funds	-	487,916
Resident accounts receivable, net	-	43,883,732
Investment portfolio	-	5,348,017
Other receivables	-	4,663,943
Prepaid expenses and other current assets	-	5,616,020
TOTAL CURRENT ASSETS	-	79,345,800
PROPERTY AND EQUIPMENT, NET	-	10,233,203
OTHER ASSETS		
Deposits	-	1,279,402
Escrow deposits	-	1,891,523
Advances receivable - affiliates	(8,741,306)	10,403,026
Advances receivable - members	-	313,733
Operating lease right-of-use assets, net	-	241,990,629
TOTAL OTHER ASSETS	(8,741,306)	255,878,313
	<u>\$ (8,741,306)</u>	<u>\$ 345,457,316</u>

See independent auditor's report on supplementary information.

**GARDENVIEW OPCO LLC, MATAWAN SNF OPERATIONS, LLC,
WOODBURY SNF OPERATIONS, LLC, SEWELL SNF OPERATIONS LLC,
WEST DEPTFORD SNF OPERATIONS LLC, CRANFORD SNF LLC,
RIVERS EDGE SNF LLC, CINNAMINSON NURSING LLC,
CRANBURY SNF OPERATIONS LLC, MAYWOOD SNF OPERATIONS LLC,
HAZEL STREET OPERATIONS, LLC, MYSTIC MEADOWS SNF LLC, AND
SEASHORE GARDENS SNF OPERATIONS LLC**

COMBINING BALANCE SHEET

DECEMBER 31, 2025

LIABILITIES AND MEMBERS' EQUITY (DEFICIT)

	Sewell SNF Operations LLC	
CURRENT LIABILITIES		
Lines of credit	\$ -	
Current maturities of operating lease liabilities	300,733	
Resident trust funds liability	15,420	
Accounts payable	692,092	
Accrued payroll and related costs	471,008	
Accrued expenses	265,875	
Accounts payable - related parties	95,134	
Current maturities of note payable - Paycheck Protection Program	-	
TOTAL CURRENT LIABILITIES	1,840,262	
LONG-TERM LIABILITIES		
Operating lease liabilities, net of current maturities	24,026,480	
Advances payable - affiliates	380,266	
Advances payable - members	2,167,989	
Security deposit liability	-	
TOTAL LONG-TERM LIABILITIES	26,574,735	
TOTAL LIABILITIES	28,414,997	
MEMBERS' EQUITY (DEFICIT)	4,528,248	
	<u>\$ 32,943,245</u>	

See independent auditor's report on supplementary information.

**GARDENVIEW OPCO LLC, MATAWAN SNF OPERATIONS, LLC,
WOODBURY SNF OPERATIONS, LLC, SEWELL SNF OPERATIONS LLC,
WEST DEPTFORD SNF OPERATIONS LLC, CRANFORD SNF LLC,
RIVERS EDGE SNF LLC, CINNAMINSON NURSING LLC,
CRANBURY SNF OPERATIONS LLC, MAYWOOD SNF OPERATIONS LLC,
HAZEL STREET OPERATIONS, LLC, MYSTIC MEADOWS SNF LLC, AND
SEASHORE GARDENS SNF OPERATIONS LLC**

COMBINING BALANCE SHEET

DECEMBER 31, 2025

LIABILITIES AND MEMBERS' EQUITY (DEFICIT)

CURRENT LIABILITIES

Lines of credit
Current maturities of operating lease liabilities
Resident trust funds liability
Accounts payable
Accrued payroll and related costs
Accrued expenses
Accounts payable - related parties
Current maturities of note payable - Paycheck
Protection Program

TOTAL CURRENT LIABILITIES

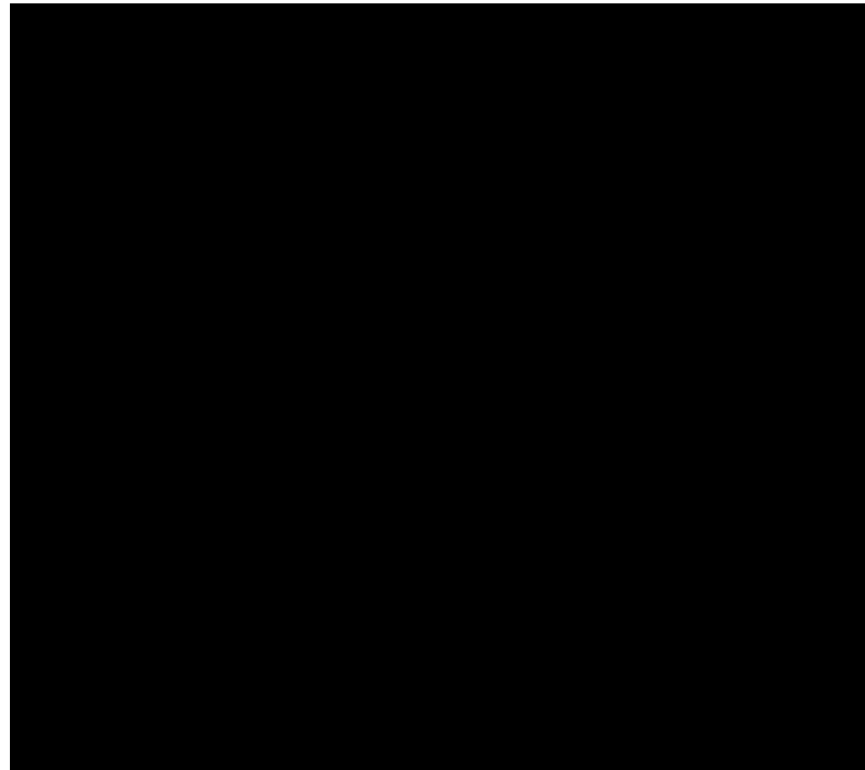
LONG-TERM LIABILITIES

Operating lease liabilities, net of current maturities
Advances payable - affiliates
Advances payable - members
Security deposit liability

TOTAL LONG-TERM LIABILITIES

TOTAL LIABILITIES

MEMBERS' EQUITY (DEFICIT)



See independent auditor's report on supplementary information.

**GARDENVIEW OPCO LLC, MATAWAN SNF OPERATIONS, LLC,
WOODBURY SNF OPERATIONS, LLC, SEWELL SNF OPERATIONS LLC,
WEST DEPTFORD SNF OPERATIONS LLC, CRANFORD SNF LLC,
RIVERS EDGE SNF LLC, CINNAMINSON NURSING LLC,
CRANBURY SNF OPERATIONS LLC, MAYWOOD SNF OPERATIONS LLC,
HAZEL STREET OPERATIONS, LLC, MYSTIC MEADOWS SNF LLC, AND
SEASHORE GARDENS SNF OPERATIONS LLC**

COMBINING BALANCE SHEET

DECEMBER 31, 2025

LIABILITIES AND MEMBERS' EQUITY (DEFICIT)

	Eliminations	Total
CURRENT LIABILITIES		
Lines of credit	\$ -	\$ 6,169,897
Current maturities of operating lease liabilities	-	24,591,755
Resident trust funds liability	-	487,916
Accounts payable	-	8,535,569
Accrued payroll and related costs	-	6,240,317
Accrued expenses	-	2,336,521
Accounts payable - related parties	-	1,028,021
Current maturities of note payable - Paycheck Protection Program	-	16,957
TOTAL CURRENT LIABILITIES	-	49,406,953
LONG-TERM LIABILITIES		
Operating lease liabilities, net of current maturities	-	226,793,963
Advances payable - affiliates	(8,741,306)	15,498,631
Advances payable - members	-	5,688,876
Security deposit liability	-	345,334
TOTAL LONG-TERM LIABILITIES	(8,741,306)	248,326,804
TOTAL LIABILITIES	(8,741,306)	297,733,757
MEMBERS' EQUITY (DEFICIT)	-	47,723,559
	<u>\$ (8,741,306)</u>	<u>\$ 345,457,316</u>

See independent auditor's report on supplementary information.

**GARDENVIEW OPCO LLC, MATAWAN SNF OPERATIONS, LLC,
 WOODBURY SNF OPERATIONS, LLC, SEWELL SNF OPERATIONS LLC,
 WEST DEPTFORD SNF OPERATIONS LLC, CRANFORD SNF LLC,
 RIVERS EDGE SNF LLC, CINNAMINSON NURSING LLC,
 CRANBURY SNF OPERATIONS LLC, MAYWOOD SNF OPERATIONS LLC,
 HAZEL STREET OPERATIONS, LLC, MYSTIC MEADOWS SNF LLC, AND
 SEASHORE GARDENS SNF OPERATIONS LLC**

COMBINING STATEMENT OF INCOME

YEAR ENDED DECEMBER 31, 2025

	Sewell SNF Operations LLC
REVENUES	
Net resident service revenues	\$ 21,914,099
Other revenue	12,451
Lease revenue	-
TOTAL REVENUES	21,926,550
OPERATING EXPENSES	
Nursing	6,436,726
Lease expense - facilities	2,570,273
General and administrative	2,123,406
Ancillary services	2,003,910
Dietary	1,125,115
Management fee	1,096,465
Provision for expected credit losses	1,527,300
Housekeeping and laundry	528,310
Bed tax assessment	324,046
Facility maintenance	229,199
Activities	237,794
Social services	157,197
Depreciation and amortization	43,739
TOTAL OPERATING EXPENSES	18,403,480
INCOME FROM OPERATIONS	3,523,070
OTHER INCOME (EXPENSE)	
Interest expense	(87,699)
Interest income	2,742
Other expense	(3,350)
Dividends on investments	-
Realized and unrealized gains on investment portfolio	-
TOTAL OTHER INCOME (EXPENSE)	(88,307)
NET INCOME (LOSS)	\$ 3,434,763

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GARDENVIEW OPCO LLC, MATAWAN SNF OPERATIONS, LLC,
 WOODBURY SNF OPERATIONS, LLC, SEWELL SNF OPERATIONS LLC,
 WEST DEPTFORD SNF OPERATIONS LLC, CRANFORD SNF LLC,
 RIVERS EDGE SNF LLC, CINNAMINSON NURSING LLC,
 CRANBURY SNF OPERATIONS LLC, MAYWOOD SNF OPERATIONS LLC,
 HAZEL STREET OPERATIONS, LLC, MYSTIC MEADOWS SNF LLC, AND
 SEASHORE GARDENS SNF OPERATIONS LLC

COMBINING STATEMENT OF INCOME

YEAR ENDED DECEMBER 31, 2025

REVENUES

Net resident service revenues
 Other revenue
 Lease revenue

TOTAL REVENUES

OPERATING EXPENSES

Nursing
 Lease expense - facilities
 General and administrative
 Ancillary services
 Dietary
 Management fee
 Provision for expected credit losses
 Housekeeping and laundry
 Bed tax assessment
 Facility maintenance
 Activities
 Social services
 Depreciation and amortization

TOTAL OPERATING EXPENSES

INCOME FROM OPERATIONS

OTHER INCOME (EXPENSE)

Interest expense
 Interest income
 Other expense
 Dividends on investments
 Realized and unrealized gains on
 investment portfolio

TOTAL OTHER INCOME (EXPENSE)

NET INCOME (LOSS)

See independent auditor's report on supplementary information.

GARDENVIEW OPCO LLC, MATAWAN SNF OPERATIONS, LLC,
 WOODBURY SNF OPERATIONS, LLC, SEWELL SNF OPERATIONS LLC,
 WEST DEPTFORD SNF OPERATIONS LLC, CRANFORD SNF LLC,
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 CRANBURY SNF OPERATIONS LLC, MAYWOOD SNF OPERATIONS LLC,
 HAZEL STREET OPERATIONS, LLC, MYSTIC MEADOWS SNF LLC, AND
 SEASHORE GARDENS SNF OPERATIONS LLC

COMBINING STATEMENT OF INCOME

YEAR ENDED DECEMBER 31, 2025

	Eliminations	Total
REVENUES		
Net resident service revenues	\$ -	\$ 276,609,110
Other revenue	-	512,061
Lease revenue	-	200,840
TOTAL REVENUES	-	277,322,011
OPERATING EXPENSES		
Nursing	-	95,260,146
Lease expense - facilities	-	40,530,793
General and administrative	-	33,473,277
Ancillary services	-	23,773,787
Dietary	-	16,253,169
Management fee	-	13,866,449
Provision for expected credit losses	-	10,868,097
Housekeeping and laundry	-	7,653,024
Bed tax assessment	-	6,273,847
Facility maintenance	-	3,715,469
Activities	-	3,309,273
Social services	-	1,717,331
Depreciation and amortization	-	1,396,455
TOTAL OPERATING EXPENSES	-	258,091,117
INCOME FROM OPERATIONS	-	19,230,894
OTHER INCOME (EXPENSE)		
Interest expense	-	(769,155)
Interest income	-	114,095
Other expense	-	(242,238)
Dividends on investments	-	35,254
Realized and unrealized gains on investment portfolio	-	1,182,075
TOTAL OTHER INCOME (EXPENSE)	-	320,031
NET INCOME (LOSS)	\$ -	\$ 19,550,925

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 WEST DEPTFORD SNF OPERATIONS LLC, CRANFORD SNF LLC,
 RIVERS EDGE SNF LLC, CINNAMINSON NURSING LLC,
 CRANBURY SNF OPERATIONS LLC, MAYWOOD SNF OPERATIONS LLC,
 HAZEL STREET OPERATIONS, LLC, MYSTIC MEADOWS SNF LLC, AND
 SEASHORE GARDENS SNF OPERATIONS LLC**

COMBINING STATISTICAL INFORMATION

FOR THE YEAR ENDED DECEMBER 31, 2025

		Sewell SNF Operations LLC	
RESIDENT DAYS			
Medicaid		19,272	
Medicare		16,104	
HMO		3,419	
Private		2,098	
Hospice		792	
Veterans		-	
TOTAL RESIDENT DAYS		<u>41,685</u>	
TOTAL AVAILABLE DAYS		<u><u>43,800</u></u>	
OCCUPANCY		<u><u>95%</u></u>	

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**GARDENVIEW OPCO LLC, MATAWAN SNF OPERATIONS, LLC,
 WOODBURY SNF OPERATIONS, LLC, SEWELL SNF OPERATIONS LLC,
 WEST DEPTFORD SNF OPERATIONS LLC, CRANFORD SNF LLC,
 RIVERS EDGE SNF LLC, CINNAMINSON NURSING LLC,
 CRANBURY SNF OPERATIONS LLC, MAYWOOD SNF OPERATIONS LLC,
 HAZEL STREET OPERATIONS, LLC, MYSTIC MEADOWS SNF LLC, AND
 SEASHORE GARDENS SNF OPERATIONS LLC**

COMBINING STATISTICAL INFORMATION

FOR THE YEAR ENDED DECEMBER 31, 2025

		<u>Combined</u>
RESIDENT DAYS		
Medicaid		353,071
Medicare		137,240
HMO		46,873
Private		43,858
Hospice		17,116
Veterans		<u>10,393</u>
TOTAL RESIDENT DAYS		<u>608,551</u>
TOTAL AVAILABLE DAYS		<u>676,704</u>
OCCUPANCY		<u>90%</u>

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