

THIS REPORT IS REQUIRED BY LAW (42 USC 1395g; 42 CFR 413.20(b)). FAILURE TO REPORT CAN RESULT IN ALL INTERIM PAYMENTS MADE SINCE THE BEGINNING OF THE COST REPORTING PERIOD BEING DEEMED OVERPAYMENTS (42 USC 1395g).			FORM APPROVED OMB NO. 0938-0463 EXPIRES: 07/31/2027	
ATLAS POST ACUTE AT WOODBURY		Period:	Run Date Time:	5/28/2026 4:54
Provider CCN: 31-5521		From: 01/01/2025	MCRIF32	2540-24
		To: 12/31/2025	Version:	2.7.181.0

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

**Worksheet S**  
**Parts I, II & III**

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

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

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

I HEREBY CERTIFY THAT I HAVE READ THE ABOVE CERTIFICATION STATEMENT AND THAT I HAVE EXAMINED THE ACCOMPANYING ELECTRONICALLY FILED OR MANUALLY SUBMITTED COST REPORT AND THE BALANCE SHEET AND STATEMENT OF REVENUE AND EXPENSES PREPARED BY ATLAS POST ACUTE AT WOODBURY, 31-5521 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.

1	SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR	CHECKBOX	ELECTRONIC SIGNATURE STATEMENT	1
	1	2		
	<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.	
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**

Cost Center Description	Title V	Title XVIII			Title XIX	
		Part A	Part B			
	1.00	2.00	3.00	4.00		
1.00 SNF	0	568,582	924	0	1.00	
2.00 NF	0			0	2.00	
3.00 ICF/IID				0	3.00	
4.00 SNF-BASED HHA I	0		0	0	4.00	
100.00 TOTAL	0	568,582	924	0	100.00	

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 POST ACUTE AT WOODBURY		Period:	Run Date Time:
Provider CCN: 31-5521		From: 01/01/2025	5/28/2026 4:54
		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	467 COOPER STREET							
		CITY	STATE	ZIP CODE	COUNTY				
		1.00	2.00	3.00	4.00				
2.00	ADDRESS LINE 2	WOODBURY	NJ	08096	GLOUCESTER				
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 POST ACUTE AT WOODBURY			315521	15804	U	05/04/2016	05/04/2016
4.00	NF								
5.00	ICF/IID								
6.00	SNF-BASED HHA								
7.00	SNF-BASED HOSPICE								
8.00	CORF								
8.10	OPT								
8.20	OOT								
8.30	OSP								
		FROM	TO						
		1.00	2.00						
9.00	COST REPORTING PERIOD	01/01/2025	12/31/2025						
		TOC CODE	SPECIFY OTHER						
		1.00	2.00						
10.00	TYPE OF CONTROL	6							
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?								Y
12.00	Is the SNF a composite distinct part SNF that meets the requirements set forth in 42 CFR 483.5?								N
		COMPONENT NAME	STREET ADDRESS	P O BOX	CITY	STATE	ZIP CODE		
		1.00	2.00	3.00	4.00	5.00	6.00		
13.00	Non-contiguous component locations								
							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		
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		
							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	
		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								
								1.00	
18.00	Did the total number of available beds permanently maintained for lodging inpatients change from the prior cost reporting period?							N	
19.00	Did this SNF operate a ventilator care unit?							N	

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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
23.00	Is this SNF involved in business transactions, including management contracts, with individuals or entities that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships?		1.00 Y	23.00
24.00	Indicate whether the provider is licensed in a State that certifies the provider as a SNF as described on line 3 above, regardless of the level of care given for Titles V and XIX patients. Enter Y or N.		Y	24.00

**PROFESSIONAL SERVICES PURCHASED BY THE SNF**

		1.00	2.00	
29.00	COLUMN 1: Did the SNF and/or its subproviders (if applicable) purchase professional services, e.g., legal, accounting, tax preparation, bookkeeping, payroll, and/or management/consulting services, from an unrelated organization? COLUMN 2: Were the majority of the expenses (i.e., greater than 50 percent of the total professional services expenses) for services purchased from unrelated organizations located outside of the SNF's local area labor market?	Y	Y	29.00

**SNF-BASED HHA THERAPY COSTS**

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

**MEDICAL MALPRACTICE COST**

		1.00	2.00	3.00	
34.00	Is the SNF legally required to carry malpractice insurance?	N			34.00
35.00	If line 34 is Y, is the malpractice policy a claims-made or occurrence policy? Enter 1 for claims-made, or enter 2 for occurrence based policy.				35.00
36.00	If line 34 is Y, enter the total amount of malpractice premiums paid in column 1, the total amount of paid losses in column 2, and the total amount of self-insurance paid in column 3.	0	0	0	36.00
37.00	Are malpractice premiums and paid losses reported in other than the A&G cost center?	N			37.00

**LOWER OF COST OR CHARGE EXEMPTION**

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

**FINANCIAL STATEMENTS**

		1.00	2.00	3.00	
50.00	COLUMN 1: Were the financial statements prepared by a CPA? COLUMN 2: If column 1 is Y, enter "A" for audited, "C" for complied, or "R" for reviewed in column 2. COLUMN 3: If complete copy of the financial statements not submitted with cost report, enter date available.	Y	A	06/15/2026	50.00
51.00	Do total expenses and total revenues reported on the cost report differ from those on the filed financial statements? If "Y", submit a reconciliation.	N			51.00

**BAD DEBTS**

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

**PS&R REPORT DATA**

	Description	PART A Y/N	PART A DATE	PART B Y/N	PART B DATE	
	0	1.00	2.00	3.00	4.00	
55.00	Is this cost report prepared using only the PS&R? If either column 1 or 3 is Y, in columns 2 and 4 from the PS&R used to prepare this cost report, enter the 55 "Paid Claims Verified Current As Of" date, if present, or the paid-through date. (see instructions)	Y	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

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IDENTIFICATION DATA

**Worksheet S-2**

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

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**Worksheet S-2**

COST REPORT PREPARER CONTACT INFORMATION					
		FIRST NAME	LAST NAME	TITLE	
		1.00	2.00	3.00	
70.00	PREPARER	CHRIS	GUILBAULT@HCRNJ.NET	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

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STATISTICAL DATA

Worksheet S-3  
Part I

**PART I - VISITS AND CENSUS DATA**

		NUMBER OF BEDS	BED DAYS AVAILABLE	INPATIENT DAYS					DISCHARGES					
				TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00	12.00	
1.00	SNF - FFS	124	45,260	0	20,958	497	3,297	40,634	0	474	14	127	615	1.00
2.00	SNF - HMO			0	6,907	8,975			0	258	33	0	291	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	124	45,260	0	27,865	9,472	3,297	40,634	0	732	47	127	906	7.00

**PART I - VISITS AND CENSUS DATA**

		AVERAGE LENGTH OF STAY					ADMISSIONS					FTE		
		TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	EMPLOYEE	NON-PAID	
		13.00	14.00	15.00	16.00	17.00	18.00	19.00	20.00	21.00	22.00	23.00	24.00	
1.00	SNF - FFS	0.00	44.22	35.50	25.96	66.07	0	508	7	48	563	109.90	0.00	1.00
2.00	SNF - HMO	0.00	26.77	271.97			0	346	20	0	366			2.00
3.00	NF - FFS	0.00		0.00	0.00	0.00	0		0	0	0	0.00	0.00	3.00
4.00	NF - HMO	0.00		0.00			0		0	0	0			4.00
5.00	ICF/IID	0.00		0.00	0.00	0.00	0		0	0	0	0.00	0.00	5.00
6.00	HOSPICE											0.00	0.00	6.00
7.00	TOTAL													7.00

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STATISTICAL DATA

Worksheet S-3  
Part II

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

		AMOUNT REPORTED	RECLASS-IFICATIONS	ADJUSTMENTS	TOTAL	PAID HOURS	AVERAGE HOURLY WAGE	
		1.00	2.00	3.00	4.00	5.00	6.00	
<b>SALARIES</b>								
1.00	TOTAL SALARY (SEE INSTRUCTIONS)	8,523,454	0	0	8,523,454	276,214.00	30.86	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)	8,523,454	0	0	8,523,454	276,214.00	30.86	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)	8,523,454	0	0	8,523,454	276,214.00	30.86	11.00
<b>OTHER WAGES AND RELATED COST</b>								
12.00	CONTRACT LABOR: PATIENT RELATED & MGMT	1,863,472	0	0	1,863,472	21,769.00	85.60	12.00
13.00	CONTRACT LABOR: PHYSICIAN SERVICES-PART A	0	0	0	0	0.00	0.00	13.00
14.00	HOME OFFICE SALARIES AND WAGE RELATED COSTS	0	0	0	0	0.00	0.00	14.00
<b>WAGE RELATED COSTS</b>								
15.00	WAGE RELATED COSTS CORE (SEE PT.IV)	1,089,582	0	0	1,089,582			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)	1,089,582	0	0	1,089,582			19.00

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**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	762,321	0	0	762,321	16,310.00	46.74	2.00
3.00	PLANT OP, MAINT & REPAIRS	5.00	140,423	0	0	140,423	4,309.00	32.59	3.00
4.00	LAUNDRY AND LINEN SERVICE	6.00	113,615	0	0	113,615	7,152.00	15.89	4.00
5.00	HOUSEKEEPING	7.00	296,837	0	0	296,837	17,197.00	17.26	5.00
6.00	DIETARY	8.00	627,945	0	0	627,945	32,911.00	19.08	6.00
7.00	NURSING ADMINISTRATION	9.00	1,093,904	0	0	1,093,904	22,470.00	48.68	7.00
8.00	CENTRAL SERVICES AND SUPPLY	10.00	57,151	0	0	57,151	2,410.00	23.71	8.00
9.00	PHARMACY	11.00	0	0	0	0	0.00	0.00	9.00
10.00	MEDICAL RECORDS	12.00	40,195	0	0	40,195	1,728.00	23.26	10.00
11.00	MEDICAL SOCIAL SERVICES	13.00	141,724	0	0	141,724	4,172.00	33.97	11.00
12.00	ACTIVITIES PROGRAM	14.00	316,568	0	0	316,568	13,213.00	23.96	12.00
13.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	15.00	0	0	0	0	0.00	0.00	13.00
14.00	TRAINING AND IN-SERVICE EDUCATION	16.00	0	0	0	0	0.00	0.00	14.00
15.00	PATIENT TRANSPORTATION PART A	17.00	0	0	0	0	0.00	0.00	15.00
16.00	OTHER GENERAL SERVICE	18.00	0	0	0	0	0.00	0.00	16.00

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**Worksheet S-3  
Part IV**

<b>PART IV - SNF WAGE RELATED COSTS</b>			
			AMOUNT
			1.00
<b>RETIREMENT COST</b>			
1.00	401k EMPLOYER CONTRIBUTIONS		1.00
2.00	TAX SHELTERED ANNUITY EMPLOYER CONTRIBUTION		2.00
3.00	QUALIFIED AND NON-QUALIFIED PENSION PLAN COST		3.00
4.00	PRIOR YEAR PENSION SERVICE COST		4.00
<b>PLAN ADMINISTRATIVE COSTS</b>			
5.00	401K/TSA PLAN ADMINISTRATION FEES		5.00
6.00	LEGAL/ACCOUNTING/MANAGEMENT FEES-PENSION PLAN		6.00
7.00	EMPLOYEE MANAGED CARE PROGRAM ADMINISTRATION FEES		7.00
<b>HEALTH AND INSURANCE COSTS</b>			
8.00	HEALTH INSURANCE	138,478	8.00
9.00	PRESCRIPTION DRUG PLAN	0	9.00
10.00	DENTAL, HEARING AND VISION PLANS	1,694	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	91,532	15.00
16.00	RETIREMENT HEALTH CARE COST	0	16.00
<b>TAXES</b>			
17.00	FICA - EMPLOYER'S PORTION ONLY	627,955	17.00
18.00	MEDICARE TAXES - EMPLOYER'S PORTION ONLY	0	18.00
19.00	UNEMPLOYMENT INSURANCE	217,638	19.00
20.00	STATE OR FEDERAL UNEMPLOYMENT TAXES	12,285	20.00
<b>OTHER</b>			
21.00	EXECUTIVE DEFERRED COMPENSATION	0	21.00
22.00	DAY CARE COST AND ALLOWANCES	0	22.00
23.00	TUITION REIMBURSEMENT	0	23.00
24.00	TOTAL WAGE RELATED COST	<b>1,089,582</b>	24.00

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STATISTICAL DATA

Worksheet S-3  
Part V

**PART V - SNF REPORTING OF DIRECT CARE EXPENDITURES**

		AMOUNT REPORTED	EMPLOYEE WAGE-RELATED COSTS	ADJUSTED SALARIES (COL. 1 + COL. 2)	PAID HOURS RELATED TO SALARY IN COL. 3	AVERAGE HOURLY WAGE (COL. 3 ÷ COL. 4)	
		1.00	2.00	3.00	4.00	5.00	
<b>DIRECT SALARIES</b>							
<b>NURSING EMPLOYEES</b>							
1.00	REGISTERED NURSE	1,015,772	129,849	1,145,621	19,689.00	58.19	1.00
2.00	LICENSED PRACTICAL NURSE	1,767,141	225,899	1,993,040	44,308.00	44.98	2.00
3.00	CERTIFIED NURSING ASSISTANT	2,149,859	274,823	2,424,682	90,347.00	26.84	3.00
4.00	TOTAL NURSING EXPENDITURES	4,932,772	630,571	5,563,343	154,344.00	36.05	4.00
5.00	PHYSICAL THERAPIST	0	0	0	0.00	0.00	5.00
6.00	PHYSICAL THERAPY ASSISTANT	0	0	0	0.00	0.00	6.00
7.00	OCCUPATIONAL THERAPIST	0	0	0	0.00	0.00	7.00
8.00	OCCUPATIONAL THERAPY ASSISTANT	0	0	0	0.00	0.00	8.00
9.00	SPEECH-LANGUAGE PATHOLOGIST	0	0	0	0.00	0.00	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
<b>CONTRACT LABOR</b>							
<b>NURSING EMPLOYEES</b>							
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
<b>TECHNICAL/PROFESSIONAL EMPLOYEES</b>							
19.00	PHYSICAL THERAPIST	883,298	0	883,298	11,226.00	78.68	19.00
20.00	PHYSICAL THERAPY ASSISTANT	0	0	0	0.00	0.00	20.00
21.00	OCCUPATIONAL THERAPIST	920,092	0	920,092	9,863.00	93.29	21.00
22.00	OCCUPATIONAL THERAPY ASSISTANT	0	0	0	0.00	0.00	22.00
23.00	SPEECH-LANGUAGE PATHOLOGIST	47,303	0	47,303	557.00	84.92	23.00
24.00	THERAPY AIDES AND STUDENTS	0	0	0	0.00	0.00	24.00
25.00	RESPIRATORY THERAPIST	12,780	0	12,780	123.00	103.90	25.00
26.00	OTHER MEDICAL STAFF	0	0	0	0.00	0.00	26.00
<b>HOME OFFICE/CHAIN ORGANIZATION</b>							
<b>NURSING EMPLOYEES</b>							
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
<b>TECHNICAL/PROFESSIONAL EMPLOYEES</b>							
33.00	PHYSICAL THERAPIST	0	0	0	0.00	0.00	33.00
34.00	PHYSICAL THERAPY ASSISTANT	0	0	0	0.00	0.00	34.00
35.00	OCCUPATIONAL THERAPIST	0	0	0	0.00	0.00	35.00
36.00	OCCUPATIONAL THERAPY ASSISTANT	0	0	0	0.00	0.00	36.00
37.00	SPEECH-LANGUAGE PATHOLOGIST	0	0	0	0.00	0.00	37.00
38.00	THERAPY AIDES AND STUDENTS	0	0	0	0.00	0.00	38.00
39.00	RESPIRATORY THERAPIST	0	0	0	0.00	0.00	39.00
40.00	OTHER MEDICAL STAFF	0	0	0	0.00	0.00	40.00

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RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

		Cost Center Description	SALARIES & WAGES	CONTRACT LABOR COSTS	LABOR SUBTOTAL	OTHER COSTS	SUBTOTAL	
			1.00	2.00	3.00	4.00	5.00	
<b>GENERAL SERVICE COST CENTERS</b>								
1.00	00100	CAPITAL RELATED-BUILDINGS & FIXTURES				4,555,405	4,555,405	1.00
2.00	00200	CAPITAL RELATED-MOVABLE EQUIPMENT				100,472	100,472	2.00
3.00	00300	EMPLOYEE BENEFITS DEPARTMENT	0	0	0	1,166,805	1,166,805	3.00
4.00	00400	ADMINISTRATIVE AND GENERAL	762,321	13,597	775,918	3,319,967	4,095,885	4.00
5.00	00500	PLANT OP, MAINT. & REPAIRS	140,423	8,182	148,605	463,300	611,905	5.00
6.00	00600	LAUNDRY AND LINEN SERVICE	113,615	2,661	116,276	27,949	144,225	6.00
7.00	00700	HOUSEKEEPING	296,837	0	296,837	48,432	345,269	7.00
8.00	00800	DIETARY	627,945	4,347	632,292	479,808	1,112,100	8.00
9.00	00900	NURSING ADMINISTRATION	1,093,904	87,094	1,180,998	0	1,180,998	9.00
10.00	01000	CENTRAL SERVICES AND SUPPLY	57,151	0	57,151	0	57,151	10.00
11.00	01100	PHARMACY	0	0	0	41,815	41,815	11.00
12.00	01200	MEDICAL RECORDS	40,195	0	40,195	0	40,195	12.00
13.00	01300	MEDICAL SOCIAL SERVICES	141,724	1,800	143,524	0	143,524	13.00
14.00	01400	ACTIVITIES PROGRAM	316,568	11,456	328,024	53,924	381,948	14.00
15.00	01500	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	15.00
16.00	01600	TRAINING AND IN-SERVICE EDUCATION	0	0	0	10,266	10,266	16.00
17.00	01700	PATIENT TRANSPORTATION PART A	0	0	0	0	0	17.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>								
25.00	02500	SKILLED NURSING FACILITY	4,932,771	0	4,932,771	299,019	5,231,790	25.00
26.00	02600	NURSING FACILITY	0	0	0	0	0	26.00
27.00	02700	ICF/IID	0	0	0	0	0	27.00
<b>ANCILLARY SERVICE COST CENTERS</b>								
30.00	03000	RADIOLOGY-DIAGNOSTIC	0	0	0	64,218	64,218	30.00
31.00	03100	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	31.00
32.00	03200	LABORATORY	0	0	0	148,242	148,242	32.00
33.00	03300	INTRAVENOUS THERAPY	0	0	0	0	0	33.00
34.00	03400	RESPIRATORY THERAPY	0	12,780	12,780	5,792	18,572	34.00
35.00	03500	PHYSICAL THERAPY	0	883,298	883,298	3,160	886,458	35.00
36.00	03600	OCCUPATIONAL THERAPY	0	920,092	920,092	0	920,092	36.00
37.00	03700	SPEECH LANGUAGE PATHOLOGIST	0	47,303	47,303	0	47,303	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	31,873	31,873	40.00
41.00	04100	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	753,146	753,146	41.00
42.00	04200	DRUGS: IV SOLUTIONS	0	0	0	0	0	42.00
43.00	04300	DENTAL CARE	0	0	0	0	0	43.00
44.00	04400	APPLIANCES AND EQUIPMENT	0	0	0	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
<b>OUTPATIENT SERVICE COST CENTERS</b>								
60.00	06000	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	60.00
61.00	06100	OUTPATIENT LABORATORY	0	0	0	0	0	61.00
62.00	06200	PORTABLE X-RAY SERVICES	0	0	0	0	0	62.00
63.00	06300	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	63.00
64.00	06400	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	64.00
<b>OUTPATIENT REIMBURSABLE COST CENTERS</b>								
70.00	07000	HOME HEALTH AGENCY	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	135,278	135,278	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

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RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

**Worksheet A**

Cost Center Description			SALARIES & WAGES	CONTRACT LABOR COSTS	LABOR SUBTOTAL	OTHER COSTS	SUBTOTAL	
			1.00	2.00	3.00	4.00	5.00	
<b>COST REIMBURSED SERVICES COST CENTERS</b>								
80.00	08000	PREVENTIVE VACCINES				12,326	<b>12,326</b>	80.00
81.00	08100	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	<b>0</b>	81.00
89.00		SUBTOTAL	<b>8,523,454</b>	<b>1,992,610</b>	<b>10,516,064</b>	<b>11,721,197</b>	<b>22,237,261</b>	89.00
<b>NONREIMBURSABLE COST CENTERS</b>								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	<b>0</b>	90.00
91.00	09100	NONPAID WORKERS	0	0	0	0	<b>0</b>	91.00
92.00	09200	PHYSICIAN PRIVATE OFFICES	0	0	0	0	<b>0</b>	92.00
93.00	09300	BARBER AND BEAUTY SHOP	0	0	0	6,926	<b>6,926</b>	93.00
100.00		TOTAL	<b>8,523,454</b>	<b>1,992,610</b>	<b>10,516,064</b>	<b>11,728,123</b>	<b>22,244,187</b>	100.00

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RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

		Cost Center Description	RECLASS- IFICATIONS	RECLASSIFIED TRIAL BALANCE	ADJUSTMENTS	EXPENSES FOR COST ALLOCATION	
			6.00	7.00	8.00	9.00	
<b>GENERAL SERVICE COST CENTERS</b>							
1.00	00100	CAPITAL RELATED-BUILDINGS & FIXTURES	0	4,555,405	-203,895	4,351,510	1.00
2.00	00200	CAPITAL RELATED-MOVABLE EQUIPMENT	0	100,472	620,000	720,472	2.00
3.00	00300	EMPLOYEE BENEFITS DEPARTMENT	0	1,166,805	0	1,166,805	3.00
4.00	00400	ADMINISTRATIVE AND GENERAL	0	4,095,885	-1,479,621	2,616,264	4.00
5.00	00500	PLANT OP, MAINT. & REPAIRS	0	611,905	0	611,905	5.00
6.00	00600	LAUNDRY AND LINEN SERVICE	0	144,225	0	144,225	6.00
7.00	00700	HOUSEKEEPING	0	345,269	0	345,269	7.00
8.00	00800	DIETARY	0	1,112,100	0	1,112,100	8.00
9.00	00900	NURSING ADMINISTRATION	0	1,180,998	0	1,180,998	9.00
10.00	01000	CENTRAL SERVICES AND SUPPLY	0	57,151	0	57,151	10.00
11.00	01100	PHARMACY	0	41,815	0	41,815	11.00
12.00	01200	MEDICAL RECORDS	0	40,195	0	40,195	12.00
13.00	01300	MEDICAL SOCIAL SERVICES	0	143,524	0	143,524	13.00
14.00	01400	ACTIVITIES PROGRAM	0	381,948	0	381,948	14.00
15.00	01500	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	15.00
16.00	01600	TRAINING AND IN-SERVICE EDUCATION	0	10,266	0	10,266	16.00
17.00	01700	PATIENT TRANSPORTATION PART A	0	0	0	0	17.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>							
25.00	02500	SKILLED NURSING FACILITY	0	5,231,790	0	5,231,790	25.00
26.00	02600	NURSING FACILITY	0	0	0	0	26.00
27.00	02700	ICF/IID	0	0	0	0	27.00
<b>ANCILLARY SERVICE COST CENTERS</b>							
30.00	03000	RADIOLOGY-DIAGNOSTIC	0	64,218	0	64,218	30.00
31.00	03100	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	31.00
32.00	03200	LABORATORY	0	148,242	0	148,242	32.00
33.00	03300	INTRAVENOUS THERAPY	0	0	0	0	33.00
34.00	03400	RESPIRATORY THERAPY	0	18,572	0	18,572	34.00
35.00	03500	PHYSICAL THERAPY	0	886,458	0	886,458	35.00
36.00	03600	OCCUPATIONAL THERAPY	0	920,092	0	920,092	36.00
37.00	03700	SPEECH LANGUAGE PATHOLOGIST	0	47,303	0	47,303	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	31,873	0	31,873	40.00
41.00	04100	DRUGS: DRUGS CHARGED TO PATIENTS	0	753,146	0	753,146	41.00
42.00	04200	DRUGS: IV SOLUTIONS	0	0	0	0	42.00
43.00	04300	DENTAL CARE	0	0	0	0	43.00
44.00	04400	APPLIANCES AND EQUIPMENT	0	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
<b>OUTPATIENT SERVICE COST CENTERS</b>							
60.00	06000	SCREENING & PREVENTIVE SERVICES	0	0	0	0	60.00
61.00	06100	OUTPATIENT LABORATORY	0	0	0	0	61.00
62.00	06200	PORTABLE X-RAY SERVICES	0	0	0	0	62.00
63.00	06300	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	63.00
64.00	06400	OTHER OUTPATIENT SERVICE COST	0	0	0	0	64.00
<b>OUTPATIENT REIMBURSABLE COST CENTERS</b>							
70.00	07000	HOME HEALTH AGENCY	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	135,278	-15,998	119,280	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

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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		
77.00	07700	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0		77.00
<b>COST REIMBURSED SERVICES COST CENTERS</b>								
80.00	08000	PREVENTIVE VACCINES	0	12,326	0	12,326		80.00
81.00	08100	OTHER COST REIMBURSED SERVICE COST	0	0	0	0		81.00
89.00		SUBTOTAL	0	22,237,261	-1,079,514	21,157,747		89.00
<b>NONREIMBURSABLE COST CENTERS</b>								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0		90.00
91.00	09100	NONPAID WORKERS	0	0	0	0		91.00
92.00	09200	PHYSICIAN PRIVATE OFFICES	0	0	0	0		92.00
93.00	09300	BARBER AND BEAUTY SHOP	0	6,926	0	6,926		93.00
100.00		TOTAL	0	22,244,187	-1,079,514	21,164,673		100.00

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RECONCILIATION OF CAPITAL COSTS CENTERS

Worksheet A-7

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

		BEGINNING BALANCES	ACQUISITIONS			DISPOSALS AND RETIREMENTS	ENDING BALANCE	FULLY DEPRECIATED ASSETS	
			PURCHASES	DONATION	TOTAL				
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	
1.00	LAND	0	0	0	0	0	0	0	1.00
2.00	LAND IMPROVEMENTS	0	0	0	0	0	0	0	2.00
3.00	BUILDINGS AND FIXTURES	0	0	0	0	0	0	0	3.00
4.00	BUILDING IMPROVEMENTS	80,561	99,229	0	99,229	0	179,790	0	4.00
5.00	FIXED EQUIPMENT	0	0	0	0	0	0	0	5.00
6.00	MOVABLE EQUIPMENT	317,803	69,408	0	69,408	0	387,211	0	6.00
7.00	SUBTOTAL	398,364	168,637	0	168,637	0	567,001	0	7.00
8.00	RECONCILING ITEMS	0	0	0	0	0	0	0	8.00
9.00	TOTAL	398,364	168,637	0	168,637	0	567,001	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	818,477	0	3,070,576	176,855	285,602	0	4,351,510	1.00
2.00	CAPITAL RELATED COSTS - MOVABLE EQUIPMENT	620,000	100,472	0	0	0	0	720,472	2.00
3.00	TOTAL	1,438,477	100,472	3,070,576	176,855	285,602	0	5,071,982	3.00

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ADJUSTMENTS TO EXPENSES

Worksheet A-8

						WORKSHEET A	
	DESCRIPTION OF ADJUSTMENT	BASIS	AMOUNT	COST CENTER	LINE NO.		
	1.00	2.00	3.00	4.00	5.00		
1.00	INVESTMENT INCOME ON RESTRICTED FUNDS (CMS PUB. 15-1, CHAPTER 2)	B	-10,071	CAPITAL RELATED-BUILDINGS & FIXTURES	1.00	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	-28,971			10.00	
11.00	LAUNDRY AND LINEN SERVICE		0		0.00	11.00	
12.00	REVENUE - EMPLOYEE MEALS		0		0.00	12.00	
13.00	COST OF MEALS - GUESTS		0		0.00	13.00	
14.00	SALE OF MEDICAL SUPPLIES TO OTHER THAN PATIENTS		0		0.00	14.00	
15.00	SALE OF DRUGS TO OTHER THAN PATIENTS		0		0.00	15.00	
16.00	REVENUE - COPYING COSTS OF MEDICAL RECORDS AND ABSTRACTS	B	-2,588	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	-9,149	ADMINISTRATIVE AND GENERAL	4.00	24.00	
24.01	OTHER REV - CREDIT CARD CASH BACK	B	-509	ADMINISTRATIVE AND GENERAL	4.00	24.01	
24.02	TRANSPORTATION PRIOR YEAR	A	-15,998	AMBULANCE	71.00	24.02	
24.03	BAD DEBTS	A	-680,100	ADMINISTRATIVE AND GENERAL	4.00	24.03	
24.04	DONATIONS	A	-1,704	ADMINISTRATIVE AND GENERAL	4.00	24.04	
24.05	MARKETING	A	-84,781	ADMINISTRATIVE AND GENERAL	4.00	24.05	
24.06	RESIDENT MISSING ITEMS	A	-3,143	ADMINISTRATIVE AND GENERAL	4.00	24.06	
24.07	CORPORATE TAX	A	-600	ADMINISTRATIVE AND GENERAL	4.00	24.07	
24.08	INSURANCE PRIOR PERIOD	A	-241,900	ADMINISTRATIVE AND GENERAL	4.00	24.08	
100.00	<b>TOTAL</b>		<b>-1,079,514</b>			100.00	

ATLAS POST ACUTE AT WOODBURY		Period:	Run Date Time:
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			Version: 2.7.181.0

RELATED ORGANIZATIONS AND HOME OFFICE COSTS

Worksheet A-8-1  
Parts I & II

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

WORKSHEET A COST CENTER								
LINE #	DESCRIPTION	EXPENSE ITEM	LINE # ON PART II	AMOUNT ALLOWABLE IN COST	AMOUNT INCLUDED IN WKST. A, COL. 9	NET ADJUSTMENT		
1.00	2.00	3.00	4.00	5.00	6.00	7.00		
1.00	1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	RENT	1.00	0	4,127,925	-4,127,925	1.00
2.00	1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	MORTGAGE INTEREST	1.00	3,080,647	0	3,080,647	2.00
3.00	1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	MORTGAGE INSURANCE	1.00	117,411	0	117,411	3.00
4.00	1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	DEPRECIATION - BUILDING	1.00	736,043	0	736,043	4.00
5.00	2.00	CAPITAL RELATED-MOVABLE EQUIPMENT	DEPRECIATION - MME	1.00	620,000	0	620,000	5.00
6.00	4.00	ADMINISTRATIVE AND GENERAL	REALTY ADMIN COSTS	1.00	9,559	0	9,559	6.00
7.00	4.00	ADMINISTRATIVE AND GENERAL	MANAGEMENT	2.00	784,549	1,249,255	-464,706	7.00
8.00	0.00			0.00	0	0	0	8.00
9.00	0.00			0.00	0	0	0	9.00
10.00	0.00			0.00	0	0	0	10.00
100.00	<b>TOTAL</b>				<b>5,348,209</b>	<b>5,377,180</b>	<b>-28,971</b>	100.00

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

RELATED ORGANIZATIONS							
INTERRELATIONSHIP INDICATOR	INTERRELATIONSHIP DESCRIPTION (IF COLUMN 1 = G)	NAME	PERCENTAGE OF OWNERSHIP	NAME	MEDICARE CCN OR HOME OFFICE #	PERCENTAGE OF OWNERSHIP	TYPE OF BUSINESS
1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00
1.00	B	WOODBURY SNF OPERATIONS LLC	100.00	467 COOPER STREET REALTY		100.00	REALTY
2.00	B	WOODBURY SNF OPERATIONS LLC	100.00	ATLAS HEALTHCARE NJ LLC		100.00	MANAGEMENT COMPANY
3.00			0.00			0.00	
4.00			0.00			0.00	
5.00			0.00			0.00	
6.00			0.00			0.00	
7.00			0.00			0.00	
8.00			0.00			0.00	
9.00			0.00			0.00	
10.00			0.00			0.00	

ATLAS POST ACUTE AT WOODBURY		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 DEPARTMENT	Subtotal	ADMINISTRATIVE AND GENERAL	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	3.00	3A	4.00	5.00	6.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	4,351,510	4,351,510							1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT	720,472		720,472						2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT	1,166,805	0	0	1,166,805					3.00
4.00	ADMINISTRATIVE AND GENERAL	2,616,264	254,931	42,209	104,356	3,017,760	3,017,760			4.00
5.00	PLANT OP, MAINT. & REPAIRS	611,905	52,787	8,740	19,223	692,655	115,186	807,841		5.00
6.00	LAUNDRY AND LINEN SERVICE	144,225	58,983	9,766	15,553	228,527	38,003	11,783	278,313	6.00
7.00	HOUSEKEEPING	345,269	21,809	3,611	40,635	411,324	68,402	4,357	0	7.00
8.00	DIETARY	1,112,100	127,053	21,036	85,961	1,346,150	223,859	25,382	0	8.00
9.00	NURSING ADMINISTRATION	1,180,998	87,813	14,539	149,748	1,433,098	238,318	17,543	0	9.00
10.00	CENTRAL SERVICES AND SUPPLY	57,151	21,809	3,611	7,824	90,395	15,032	4,357	0	10.00
11.00	PHARMACY	41,815	11,483	1,901	0	55,199	9,179	2,294	0	11.00
12.00	MEDICAL RECORDS	40,195	0	0	5,502	45,697	7,599	0	0	12.00
13.00	MEDICAL SOCIAL SERVICES	143,524	43,618	7,222	19,401	213,765	35,548	8,714	0	13.00
14.00	ACTIVITIES PROGRAM	381,948	511,680	84,718	43,336	1,021,682	169,902	102,220	0	14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	0	15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	10,266	0	0	0	10,266	1,707	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
25.00	SKILLED NURSING FACILITY	5,231,790	2,798,296	463,308	675,266	9,168,660	1,524,714	559,022	278,313	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	0	0	0	0	27.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
30.00	RADIOLOGY-DIAGNOSTIC	64,218	0	0	0	64,218	10,679	0	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	31.00
32.00	LABORATORY	148,242	0	0	0	148,242	24,652	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	33.00
34.00	RESPIRATORY THERAPY	18,572	0	0	0	18,572	3,088	0	0	34.00
35.00	PHYSICAL THERAPY	886,458	242,044	40,075	0	1,168,577	194,330	48,354	0	35.00
36.00	OCCUPATIONAL THERAPY	920,092	32,465	5,375	0	957,932	159,300	6,486	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	47,303	9,500	1,573	0	58,376	9,708	1,898	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	31,873	0	0	0	31,873	5,300	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	753,146	0	0	0	753,146	125,245	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
<b>OUTPATIENT REIMBURSABLE COST CENTERS</b>										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	119,280	0	0	0	119,280	19,836	0	0	71.00

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	To: 12/31/2025	Version:	2.7.181.0

ALLOCATION OF GENERAL SERVICES COSTS

**Worksheet B  
Part I**

	Cost Center Description	NET EXPENSES FOR COST ALLOCATION	CRC - B&F	CRC - ME	EMPLOYEE BENEFITS DEPARTMENT	Subtotal	ADMINISTRATIVE AND GENERAL	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	3.00	3A	4.00	5.00	6.00	
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00
73.00	CORF	0	0	0	0	0	0	0	0	73.00
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
<b>COST REIMBURSED SERVICES COST CENTERS</b>										
80.00	PREVENTIVE VACCINES	12,326	413	68	0	12,807	2,130	83	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	21,157,747	4,274,684	707,752	1,166,805	21,068,201	3,001,717	792,493	278,313	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	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	BARBER AND BEAUTY SHOP	6,926	76,826	12,720	0	96,472	16,043	15,348	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	21,164,673	4,351,510	720,472	1,166,805	21,164,673	3,017,760	807,841	278,313	100.00

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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	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES									1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT									3.00
4.00	ADMINISTRATIVE AND GENERAL									4.00
5.00	PLANT OP, MAINT. & REPAIRS									5.00
6.00	LAUNDRY AND LINEN SERVICE									6.00
7.00	HOUSEKEEPING	484,083								7.00
8.00	DIETARY	15,520	1,610,911							8.00
9.00	NURSING ADMINISTRATION	10,726		1,699,685						9.00
10.00	CENTRAL SERVICES AND SUPPLY	2,664	0	0	112,448					10.00
11.00	PHARMACY	1,403	0	0	0	68,075				11.00
12.00	MEDICAL RECORDS	0	0	0	0	0	53,296			12.00
13.00	MEDICAL SOCIAL SERVICES	5,328	0	0	0	0	0	263,355		13.00
14.00	ACTIVITIES PROGRAM	62,502	0	0	0	0	0	0	1,356,306	14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	0	15.00
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
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
25.00	SKILLED NURSING FACILITY	341,814	1,610,911	1,699,685	27,217	68,075	53,296	263,355	1,356,306	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	0	0	0	0	27.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
30.00	RADIOLOGY-DIAGNOSTIC	0	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	29,566	0	0	0	0	0	0	0	35.00
36.00	OCCUPATIONAL THERAPY	3,966	0	0	0	0	0	0	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	1,160	0	0	0	0	0	0	0	37.00
38.00	AUDIOLOGY	0	0	0	0	0	0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	3,407	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	80,506	0	0	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
<b>OUTPATIENT REIMBURSABLE COST CENTERS</b>										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00
73.00	CORF	0	0	0	0	0	0	0	0	73.00

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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	
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
<b>COST REIMBURSED SERVICES COST CENTERS</b>										
80.00	PREVENTIVE VACCINES	50	0	0	1,318	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	474,699	1,610,911	1,699,685	112,448	68,075	53,296	263,355	1,356,306	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	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	BARBER AND BEAUTY SHOP	9,384	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	484,083	1,610,911	1,699,685	112,448	68,075	53,296	263,355	1,356,306	100.00

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ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B  
Part I

	Cost Center Description	QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	SUBTOTAL	POST STEPDOWN ADJ	TOTAL		
		15.00	16.00	17.00	19.00	20.00	21.00		
<b>GENERAL SERVICE COST CENTERS</b>									
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES								1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT								2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT								3.00
4.00	ADMINISTRATIVE AND GENERAL								4.00
5.00	PLANT OP, MAINT. & REPAIRS								5.00
6.00	LAUNDRY AND LINEN SERVICE								6.00
7.00	HOUSEKEEPING								7.00
8.00	DIETARY								8.00
9.00	NURSING ADMINISTRATION								9.00
10.00	CENTRAL SERVICES AND SUPPLY								10.00
11.00	PHARMACY								11.00
12.00	MEDICAL RECORDS								12.00
13.00	MEDICAL SOCIAL SERVICES								13.00
14.00	ACTIVITIES PROGRAM								14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0							15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	11,973						16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0					17.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>									
25.00	SKILLED NURSING FACILITY	0	11,973	0	16,963,341	0	16,963,341		25.00
26.00	NURSING FACILITY	0	0		0	0	0		26.00
27.00	ICF/IID	0	0		0	0	0		27.00
<b>ANCILLARY SERVICE COST CENTERS</b>									
30.00	RADIOLOGY-DIAGNOSTIC	0	0		74,897	0	74,897		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0		0	0	0		31.00
32.00	LABORATORY	0	0		172,894	0	172,894		32.00
33.00	INTRAVENOUS THERAPY	0	0		0	0	0		33.00
34.00	RESPIRATORY THERAPY	0	0		21,660	0	21,660		34.00
35.00	PHYSICAL THERAPY	0	0		1,440,827	0	1,440,827		35.00
36.00	OCCUPATIONAL THERAPY	0	0		1,127,684	0	1,127,684		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0		71,142	0	71,142		37.00
38.00	AUDIOLOGY	0	0		0	0	0		38.00
39.00	ELECTROCARDIOLOGY	0	0		0	0	0		39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0		40,580	0	40,580		40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0		958,897	0	958,897		41.00
42.00	DRUGS: IV SOLUTIONS	0	0		0	0	0		42.00
43.00	DENTAL CARE	0	0		0	0	0		43.00
44.00	APPLIANCES AND EQUIPMENT	0	0		0	0	0		44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0		0	0	0		45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0		0	0	0		46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0		0	0	0		47.00
<b>OUTPATIENT SERVICE COST CENTERS</b>									
60.00	SCREENING & PREVENTIVE SERVICES	0	0		0	0	0		60.00
61.00	OUTPATIENT LABORATORY	0	0		0	0	0		61.00
62.00	PORTABLE X-RAY SERVICES	0	0		0	0	0		62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0		0	0	0		63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0		0	0	0		64.00
<b>OUTPATIENT REIMBURSABLE COST CENTERS</b>									
70.00	HOME HEALTH AGENCY	0	0		0	0	0		70.00
71.00	AMBULANCE	0	0	0	139,116	0	139,116		71.00
72.00	HOSPICE	0	0		0	0	0		72.00
73.00	CORF	0	0		0	0	0		73.00

ATLAS POST ACUTE AT WOODBURY		Period:	Run Date Time:
Provider CCN: 31-5521		From: 01/01/2025	5/28/2026 4:54
		To: 12/31/2025	MCRIF32 2540-24
			Version: 2.7.181.0

ALLOCATION OF GENERAL SERVICES COSTS

**Worksheet B  
Part I**

	Cost Center Description	QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	SUBTOTAL	POST STEPDOWN ADJ	TOTAL		
		15.00	16.00	17.00	19.00	20.00	21.00		
74.00	OPT	0	0		0	0	0		74.00
75.00	OOT	0	0		0	0	0		75.00
76.00	OSP	0	0		0	0	0		76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0		0	0	0		77.00
<b>COST REIMBURSED SERVICES COST CENTERS</b>									
80.00	PREVENTIVE VACCINES	0	0		16,388	0	16,388		80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0		0	0	0		81.00
89.00	SUBTOTAL	0	11,973	0	21,027,426	0	21,027,426		89.00
<b>NONREIMBURSABLE COST CENTERS</b>									
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0		0	0	0		90.00
91.00	NONPAID WORKERS	0	0		0	0	0		91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0		0	0	0		92.00
93.00	BARBER AND BEAUTY SHOP	0	0		137,247	0	137,247		93.00
98.00	CROSS FOOT ADJUSTMENTS								98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	0		99.00
100.00	TOTAL	0	11,973	0	21,164,673	0	21,164,673		100.00

ATLAS POST ACUTE AT WOODBURY		Period:	Run Date Time:
Provider CCN: 31-5521		From: 01/01/2025	5/28/2026 4:54
		To: 12/31/2025	MCRIF32 2540-24
			Version: 2.7.181.0

ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B  
Part II

	Cost Center Description	DIRECTLY ASSIGNED CAPITAL RELATED COST	CRC - B&F	CRC - ME	Subtotal	EMPLOYEE BENEFITS DEPARTMENT	ADMINISTRATIVE AND GENERAL	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	2A	3.00	4.00	5.00	6.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES									1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT	0	0	0	0	0				3.00
4.00	ADMINISTRATIVE AND GENERAL	0	254,931	42,209	297,140	0	297,140			4.00
5.00	PLANT OP, MAINT. & REPAIRS	0	52,787	8,740	61,527	0	11,342	72,869		5.00
6.00	LAUNDRY AND LINEN SERVICE	0	58,983	9,766	68,749	0	3,742	1,063	73,554	6.00
7.00	HOUSEKEEPING	0	21,809	3,611	25,420	0	6,735	393	0	7.00
8.00	DIETARY	0	127,053	21,036	148,089	0	22,042	2,289	0	8.00
9.00	NURSING ADMINISTRATION	0	87,813	14,539	102,352	0	23,466	1,582	0	9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	21,809	3,611	25,420	0	1,480	393	0	10.00
11.00	PHARMACY	0	11,483	1,901	13,384	0	904	207	0	11.00
12.00	MEDICAL RECORDS	0	0	0	0	0	748	0	0	12.00
13.00	MEDICAL SOCIAL SERVICES	0	43,618	7,222	50,840	0	3,500	786	0	13.00
14.00	ACTIVITIES PROGRAM	0	511,680	84,718	596,398	0	16,729	9,220	0	14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	0	15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	168	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
25.00	SKILLED NURSING FACILITY	0	2,798,296	463,308	3,261,604	0	150,129	50,427	73,554	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	0	0	0	0	27.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
30.00	RADIOLOGY-DIAGNOSTIC	0	0	0	0	0	1,052	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	2,427	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	304	0	0	34.00
35.00	PHYSICAL THERAPY	0	242,044	40,075	282,119	0	19,134	4,362	0	35.00
36.00	OCCUPATIONAL THERAPY	0	32,465	5,375	37,840	0	15,685	585	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	9,500	1,573	11,073	0	956	171	0	37.00
38.00	AUDIOLOGY	0	0	0	0	0	0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	522	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	0	0	12,332	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
<b>OUTPATIENT REIMBURSABLE COST CENTERS</b>										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	1,953	0	0	71.00

ATLAS POST ACUTE AT WOODBURY	Period:	Run Date Time:	5/28/2026 4:54
Provider CCN: 31-5521	From: 01/01/2025	MCRIF32	2540-24
	To: 12/31/2025	Version:	2.7.181.0

ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B  
Part II

	Cost Center Description	DIRECTLY ASSIGNED CAPITAL RELATED COST	CRC - B&F	CRC - ME	Subtotal	EMPLOYEE BENEFITS DEPARTMENT	ADMINISTRATIVE AND GENERAL	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	2A	3.00	4.00	5.00	6.00	
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00
73.00	CORF	0	0	0	0	0	0	0	0	73.00
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
<b>COST REIMBURSED SERVICES COST CENTERS</b>										
80.00	PREVENTIVE VACCINES	0	413	68	481	0	210	7	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	0	4,274,684	707,752	4,982,436	0	295,560	71,485	73,554	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	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	BARBER AND BEAUTY SHOP	0	76,826	12,720	89,546	0	1,580	1,384	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	0	4,351,510	720,472	5,071,982	0	297,140	72,869	73,554	100.00

ATLAS POST ACUTE AT WOODBURY	Period:	Run Date Time:	5/28/2026 4:54
Provider CCN: 31-5521	From: 01/01/2025	MCRIF32	2540-24
	To: 12/31/2025	Version:	2.7.181.0

ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B  
Part II

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICES	ACTIVITIES PROGRAM	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES									1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT									3.00
4.00	ADMINISTRATIVE AND GENERAL									4.00
5.00	PLANT OP, MAINT. & REPAIRS									5.00
6.00	LAUNDRY AND LINEN SERVICE									6.00
7.00	HOUSEKEEPING	32,548								7.00
8.00	DIETARY	1,043	173,463							8.00
9.00	NURSING ADMINISTRATION	721		128,121						9.00
10.00	CENTRAL SERVICES AND SUPPLY	179	0	0	27,472					10.00
11.00	PHARMACY	94	0	0	0	14,589				11.00
12.00	MEDICAL RECORDS	0	0	0	0	0	748			12.00
13.00	MEDICAL SOCIAL SERVICES	358	0	0	0	0	0	55,484		13.00
14.00	ACTIVITIES PROGRAM	4,202	0	0	0	0	0	0	626,549	14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	0	15.00
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
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
25.00	SKILLED NURSING FACILITY	22,984	173,463	128,121	6,649	14,589	748	55,484	626,549	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	0	0	0	0	27.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
30.00	RADIOLOGY-DIAGNOSTIC	0	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	1,988	0	0	0	0	0	0	0	35.00
36.00	OCCUPATIONAL THERAPY	267	0	0	0	0	0	0	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	78	0	0	0	0	0	0	0	37.00
38.00	AUDIOLOGY	0	0	0	0	0	0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	832	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	19,669	0	0	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
<b>OUTPATIENT REIMBURSABLE COST CENTERS</b>										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00
73.00	CORF	0	0	0	0	0	0	0	0	73.00

ATLAS POST ACUTE AT WOODBURY		Period:	Run Date Time:
Provider CCN: 31-5521		From: 01/01/2025	5/28/2026 4:54
		To: 12/31/2025	MCRIF32 2540-24
			Version: 2.7.181.0

ALLOCATION OF CAPITAL RELATED COSTS

**Worksheet B  
Part II**

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICES	ACTIVITIES PROGRAM	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
<b>COST REIMBURSED SERVICES COST CENTERS</b>										
80.00	PREVENTIVE VACCINES	3	0	0	322	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	<b>31,917</b>	<b>173,463</b>	<b>128,121</b>	<b>27,472</b>	<b>14,589</b>	<b>748</b>	<b>55,484</b>	<b>626,549</b>	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	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	BARBER AND BEAUTY SHOP	631	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	<b>32,548</b>	<b>173,463</b>	<b>128,121</b>	<b>27,472</b>	<b>14,589</b>	<b>748</b>	<b>55,484</b>	<b>626,549</b>	100.00

ATLAS POST ACUTE AT WOODBURY	Period: 01/01/2025	Run Date Time: 5/28/2026 4:54
Provider CCN: 31-5521	To: 12/31/2025	MCRIF32 2540-24
		Version: 2.7.181.0

ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B  
Part II

	Cost Center Description	QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	SUBTOTAL	POST STEPDOWN ADJ	TOTAL		
		15.00	16.00	17.00	19.00	20.00	21.00		
<b>GENERAL SERVICE COST CENTERS</b>									
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES								1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT								2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT								3.00
4.00	ADMINISTRATIVE AND GENERAL								4.00
5.00	PLANT OP, MAINT. & REPAIRS								5.00
6.00	LAUNDRY AND LINEN SERVICE								6.00
7.00	HOUSEKEEPING								7.00
8.00	DIETARY								8.00
9.00	NURSING ADMINISTRATION								9.00
10.00	CENTRAL SERVICES AND SUPPLY								10.00
11.00	PHARMACY								11.00
12.00	MEDICAL RECORDS								12.00
13.00	MEDICAL SOCIAL SERVICES								13.00
14.00	ACTIVITIES PROGRAM								14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0							15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	168						16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0					17.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>									
25.00	SKILLED NURSING FACILITY	0	168	0	4,564,469	0	4,564,469		25.00
26.00	NURSING FACILITY	0	0		0	0	0		26.00
27.00	ICF/IID	0	0		0	0	0		27.00
<b>ANCILLARY SERVICE COST CENTERS</b>									
30.00	RADIOLOGY-DIAGNOSTIC	0	0		1,052	0	1,052		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0		0	0	0		31.00
32.00	LABORATORY	0	0		2,427	0	2,427		32.00
33.00	INTRAVENOUS THERAPY	0	0		0	0	0		33.00
34.00	RESPIRATORY THERAPY	0	0		304	0	304		34.00
35.00	PHYSICAL THERAPY	0	0		307,603	0	307,603		35.00
36.00	OCCUPATIONAL THERAPY	0	0		54,377	0	54,377		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0		12,278	0	12,278		37.00
38.00	AUDIOLOGY	0	0		0	0	0		38.00
39.00	ELECTROCARDIOLOGY	0	0		0	0	0		39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0		1,354	0	1,354		40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0		32,001	0	32,001		41.00
42.00	DRUGS: IV SOLUTIONS	0	0		0	0	0		42.00
43.00	DENTAL CARE	0	0		0	0	0		43.00
44.00	APPLIANCES AND EQUIPMENT	0	0		0	0	0		44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0		0	0	0		45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0		0	0	0		46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0		0	0	0		47.00
<b>OUTPATIENT SERVICE COST CENTERS</b>									
60.00	SCREENING & PREVENTIVE SERVICES	0	0		0	0	0		60.00
61.00	OUTPATIENT LABORATORY	0	0		0	0	0		61.00
62.00	PORTABLE X-RAY SERVICES	0	0		0	0	0		62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0		0	0	0		63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0		0	0	0		64.00
<b>OUTPATIENT REIMBURSABLE COST CENTERS</b>									
70.00	HOME HEALTH AGENCY	0	0		0	0	0		70.00
71.00	AMBULANCE	0	0	0	1,953	0	1,953		71.00
72.00	HOSPICE	0	0		0	0	0		72.00
73.00	CORF	0	0		0	0	0		73.00

ATLAS POST ACUTE AT WOODBURY		Period:	Run Date Time:
Provider CCN: 31-5521		From: 01/01/2025	5/28/2026 4:54
		To: 12/31/2025	MCRIF32 2540-24
			Version: 2.7.181.0

ALLOCATION OF CAPITAL RELATED COSTS

**Worksheet B  
Part II**

	Cost Center Description	QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	SUBTOTAL	POST STEPDOWN ADJ	TOTAL		
		15.00	16.00	17.00	19.00	20.00	21.00		
74.00	OPT	0	0		0	0	0		74.00
75.00	OOT	0	0		0	0	0		75.00
76.00	OSP	0	0		0	0	0		76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0		0	0	0		77.00
<b>COST REIMBURSED SERVICES COST CENTERS</b>									
80.00	PREVENTIVE VACCINES	0	0		1,023	0	1,023		80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0		0	0	0		81.00
89.00	SUBTOTAL	0	168	0	4,978,841	0	4,978,841		89.00
<b>NONREIMBURSABLE COST CENTERS</b>									
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0		0	0	0		90.00
91.00	NONPAID WORKERS	0	0		0	0	0		91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0		0	0	0		92.00
93.00	BARBER AND BEAUTY SHOP	0	0		93,141	0	93,141		93.00
98.00	CROSS FOOT ADJUSTMENTS								98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	0		99.00
100.00	TOTAL	0	168	0	5,071,982	0	5,071,982		100.00

ATLAS POST ACUTE AT WOODBURY	Period:	Run Date Time:	5/28/2026 4:54
Provider CCN: 31-5521	From: 01/01/2025	MCRIF32	2540-24
	To: 12/31/2025	Version:	2.7.181.0

COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	CRC - B&F (SQUARE FEET)	CRC - ME (SQUARE FEET)	EMPLOYEE BENEFITS DEPARTMENT (GROSS SALARIES)	RECONCILIATION	ADMINISTRATIVE AND GENERAL (ACCUM COST)	PLANT OP, MAINT & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (POUNDS OF LAUNDRY)	HOUSEKEEPING (SQUARE FEET)	
		1.00	2.00	3.00	4A	4.00	5.00	6.00	7.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	52,676								1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT		52,676							2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT	0	0	8,523,454						3.00
4.00	ADMINISTRATIVE AND GENERAL	3,086	3,086	762,321	-3,017,760	18,146,913				4.00
5.00	PLANT OP, MAINT. & REPAIRS	639	639	140,423	0	692,655	48,951			5.00
6.00	LAUNDRY AND LINEN SERVICE	714	714	113,615	0	228,527	714	40,634		6.00
7.00	HOUSEKEEPING	264	264	296,837	0	411,324	264	0	47,973	7.00
8.00	DIETARY	1,538	1,538	627,945	0	1,346,150	1,538	0	1,538	8.00
9.00	NURSING ADMINISTRATION	1,063	1,063	1,093,904	0	1,433,098	1,063	0	1,063	9.00
10.00	CENTRAL SERVICES AND SUPPLY	264	264	57,151	0	90,395	264	0	264	10.00
11.00	PHARMACY	139	139	0	0	55,199	139	0	139	11.00
12.00	MEDICAL RECORDS	0	0	40,195	0	45,697	0	0	0	12.00
13.00	MEDICAL SOCIAL SERVICES	528	528	141,724	0	213,765	528	0	528	13.00
14.00	ACTIVITIES PROGRAM	6,194	6,194	316,568	0	1,021,682	6,194	0	6,194	14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	0	15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	10,266	0	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
25.00	SKILLED NURSING FACILITY	33,874	33,874	4,932,771	0	9,168,660	33,874	40,634	33,874	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	0	0	0	0	27.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
30.00	RADIOLOGY-DIAGNOSTIC	0	0	0	0	64,218	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	148,242	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	18,572	0	0	0	34.00
35.00	PHYSICAL THERAPY	2,930	2,930	0	0	1,168,577	2,930	0	2,930	35.00
36.00	OCCUPATIONAL THERAPY	393	393	0	0	957,932	393	0	393	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	115	115	0	0	58,376	115	0	115	37.00
38.00	AUDIOLOGY	0	0	0	0	0	0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	31,873	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	0	753,146	0	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
<b>OUTPATIENT REIMBURSABLE COST CENTERS</b>										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	70.00

ATLAS POST ACUTE AT WOODBURY		Period:	Run Date Time:	5/28/2026 4:54
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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 (POUNDS OF LAUNDRY)	HOUSEKEEPI NG (SQUARE FEET)	
		1.00	2.00	3.00	4A	4.00	5.00	6.00	7.00	
71.00	AMBULANCE	0	0	0	0	119,280	0	0	0	71.00
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00
73.00	CORF	0	0	0	0	0	0	0	0	73.00
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
<b>COST REIMBURSED SERVICES COST CENTERS</b>										
80.00	PREVENTIVE VACCINES	5	5	0	0	12,807	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	51,746	51,746	8,523,454	-3,017,760	18,050,441	48,021	40,634	47,043	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	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	BARBER AND BEAUTY SHOP	930	930	0	0	96,472	930	0	930	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	4,351,510	720,472	1,166,805		3,017,760	807,841	278,313	484,083	102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	82.608968	13.677424	0.136893		0.166296	16.503054	6.849264	10.090739	103.00
104.00	COST TO BE ALLOCATED - WKST B, PART II			0		297,140	72,869	73,554	32,548	104.00
105.00	UNIT COST MULTIPLIER - WKST B, PART II			0.000000		0.016374	1.488611	1.810159	0.678465	105.00

ATLAS POST ACUTE AT WOODBURY	Period:	Run Date Time:	5/28/2026 4:54
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COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	DIETARY (MEALS SERVED)	NURSING ADMIN (DIRECT NURSING)	CENTRAL SERVICES & SUPPLY (COSTED REQUIS)	PHARMACY (DIRECT NURSING)	MEDICAL RECORDS (TIME SPENT)	MEDICAL SOCIAL SERVICES (TIME SPENT)	ACTIVITIES PROGRAM (TIME SPENT)	QUALITY & PERFORM IMPROV PGM (TIME SPENT)	
		8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES									1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT									3.00
4.00	ADMINISTRATIVE AND GENERAL									4.00
5.00	PLANT OP, MAINT. & REPAIRS									5.00
6.00	LAUNDRY AND LINEN SERVICE									6.00
7.00	HOUSEKEEPING									7.00
8.00	DIETARY	121,902								8.00
9.00	NURSING ADMINISTRATION	0	154,343							9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	1,051,964						10.00
11.00	PHARMACY	0	0	0	154,343					11.00
12.00	MEDICAL RECORDS	0	0	0	0	40,634				12.00
13.00	MEDICAL SOCIAL SERVICES	0	0	0	0	0	40,634			13.00
14.00	ACTIVITIES PROGRAM	0	0	0	0	0	0	40,634		14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	0	15.00
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
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
25.00	SKILLED NURSING FACILITY	121,902	154,343	254,619	154,343	40,634	40,634	40,634	0	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	0	0	0	0	27.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
30.00	RADIOLOGY-DIAGNOSTIC	0	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	31,873	0	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	753,146	0	0	0	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
<b>OUTPATIENT REIMBURSABLE COST CENTERS</b>										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00

ATLAS POST ACUTE AT WOODBURY	Period:	Run Date Time:	5/28/2026 4:54
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COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	DIETARY (MEALS SERVED)	NURSING ADMIN (DIRECT NURSING)	CENTRAL SERVICES & SUPPLY (COSTED REQUIS)	PHARMACY (DIRECT NURSING)	MEDICAL RECORDS (TIME SPENT)	MEDICAL SOCIAL SERVICES (TIME SPENT)	ACTIVITIES PROGRAM (TIME SPENT)	QUALITY & IMPROV PGM (TIME SPENT)	
		8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00
73.00	CORF	0	0	0	0	0	0	0	0	73.00
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
<b>COST REIMBURSED SERVICES COST CENTERS</b>										
80.00	PREVENTIVE VACCINES	0	0	12,326	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	121,902	154,343	1,051,964	154,343	40,634	40,634	40,634	0	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	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	BARBER AND BEAUTY SHOP	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	1,610,911	1,699,685	112,448	68,075	53,296	263,355	1,356,306	0	102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	13.214804	11.012388	0.106893	0.441063	1.311611	6.481149	33.378599	0.000000	103.00
104.00	COST TO BE ALLOCATED - WKST B, PART II	173,463	128,121	27,472	14,589	748	55,484	626,549	0	104.00
105.00	UNIT COST MULTIPLIER - WKST B, PART II	1.422971	0.830106	0.026115	0.094523	0.018408	1.365457	15.419329	0.000000	105.00

ATLAS POST ACUTE AT WOODBURY	Period:	Run Date Time:	5/28/2026 4:54
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COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	TRAINING & IN-SERVICE EDUCATION (TIME SPENT)	PATIENT TRANSPORT PART A (USAGE)		
		16.00	17.00		
<b>GENERAL SERVICE COST CENTERS</b>					
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES				1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT				2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT				3.00
4.00	ADMINISTRATIVE AND GENERAL				4.00
5.00	PLANT OP, MAINT. & REPAIRS				5.00
6.00	LAUNDRY AND LINEN SERVICE				6.00
7.00	HOUSEKEEPING				7.00
8.00	DIETARY				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
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM				15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	40,634			16.00
17.00	PATIENT TRANSPORTATION PART A	0	0		17.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>					
25.00	SKILLED NURSING FACILITY	40,634	0		25.00
26.00	NURSING FACILITY	0			26.00
27.00	ICF/IID	0			27.00
<b>ANCILLARY SERVICE COST CENTERS</b>					
30.00	RADIOLOGY-DIAGNOSTIC	0			30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0			31.00
32.00	LABORATORY	0			32.00
33.00	INTRAVENOUS THERAPY	0			33.00
34.00	RESPIRATORY THERAPY	0			34.00
35.00	PHYSICAL THERAPY	0			35.00
36.00	OCCUPATIONAL THERAPY	0			36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0			37.00
38.00	AUDIOLOGY	0			38.00
39.00	ELECTROCARDIOLOGY	0			39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0			40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0			41.00
42.00	DRUGS: IV SOLUTIONS	0			42.00
43.00	DENTAL CARE	0			43.00
44.00	APPLIANCES AND EQUIPMENT	0			44.00
45.00	BLOOD AND BLOOD PRODUCTS	0			45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0			46.00
47.00	OTHER ANCILLARY SERVICE COST	0			47.00
<b>OUTPATIENT SERVICE COST CENTERS</b>					
60.00	SCREENING & PREVENTIVE SERVICES	0			60.00
61.00	OUTPATIENT LABORATORY	0			61.00
62.00	PORTABLE X-RAY SERVICES	0			62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0			63.00
64.00	OTHER OUTPATIENT SERVICE COST	0			64.00
<b>OUTPATIENT REIMBURSABLE COST CENTERS</b>					
70.00	HOME HEALTH AGENCY	0			70.00
71.00	AMBULANCE	0	0		71.00

ATLAS POST ACUTE AT WOODBURY	Period:	Run Date Time:	5/28/2026 4:54
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	To: 12/31/2025	Version:	2.7.181.0

COST ALLOCATIONS - STATISTICAL BASIS

**Worksheet B-1**

	Cost Center Description	TRAINING & IN-SERVICE EDUCATION (TIME SPENT)	PATIENT TRANSPORT PART A (USAGE)		
		16.00	17.00		
72.00	HOSPICE	0			72.00
73.00	CORF	0			73.00
74.00	OPT	0			74.00
75.00	OOT	0			75.00
76.00	OSP	0			76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0			77.00
<b>COST REIMBURSED SERVICES COST CENTERS</b>					
80.00	PREVENTIVE VACCINES	0			80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0			81.00
89.00	SUBTOTAL	<b>40,634</b>	<b>0</b>		89.00
<b>NONREIMBURSABLE COST CENTERS</b>					
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0			90.00
91.00	NONPAID WORKERS	0			91.00
92.00	PHYSICIAN PRIVATE OFFICES	0			92.00
93.00	BARBER AND BEAUTY SHOP	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	11,973	0		102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	0.294655	0.000000		103.00
104.00	COST TO BE ALLOCATED - WKST B, PART II	168	0		104.00
105.00	UNIT COST MULTIPLIER - WKST B, PART II	0.004134	0.000000		105.00

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RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS

Worksheet C

	Cost Center Description	TOTAL COST	TOTAL CHARGES	CHARGES		COST TO CHARGE RATIO	
				RECLASS-IFICATIONS	RECLASSIFIED CHARGES		
		1.00	2.00	3.00	4.00	5.00	
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>							
25.00	SKILLED NURSING FACILITY	16,963,341	25,168,705	0	25,168,705		25.00
26.00	NURSING FACILITY	0	0	0	0		26.00
27.00	ICF/IID	0	0	0	0		27.00
<b>ANCILLARY SERVICE COST CENTERS</b>							
30.00	RADIOLOGY-DIAGNOSTIC	74,897	0	0	0	0.000000	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0.000000	31.00
32.00	LABORATORY	172,894	98,847	0	98,847	1.749107	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0.000000	33.00
34.00	RESPIRATORY THERAPY	21,660	0	0	0	0.000000	34.00
35.00	PHYSICAL THERAPY	1,440,827	860,304	0	860,304	1.674788	35.00
36.00	OCCUPATIONAL THERAPY	1,127,684	1,144,962	0	1,144,962	0.984910	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	71,142	368,804	0	368,804	0.192899	37.00
38.00	AUDIOLOGY	0	0	0	0	0.000000	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0.000000	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	40,580	0	0	0	0.000000	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	958,897	658,114	0	658,114	1.457038	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0.000000	42.00
43.00	DENTAL CARE	0	0	0	0	0.000000	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0.000000	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0.000000	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0.000000	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0.000000	47.00
<b>OUTPATIENT SERVICE COST CENTERS</b>							
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0.000000	64.00
<b>OUTPATIENT REIMBURSABLE COST CENTERS</b>							
71.00	AMBULANCE	139,116	324	0	324	429.370370	71.00
<b>COST REIMBURSED SERVICES COST CENTERS</b>							
80.00	PREVENTIVE VACCINES	16,388	3,126	0	3,126	5.242482	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0.000000	81.00
100.00	Total	21,027,426	28,303,186	0	28,303,186		100.00

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COMPUTATION OF INPATIENT ROUTINE COSTS

Worksheet D

Title XVIII Skilled Nursing Facility

		RATIO OF COST TO CHARGES	HEALTHCARE CHARGES			HEALTHCARE COSTS			
			INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	
<b>ANCILLARY SERVICE COST CENTERS</b>									
30.00	RADIOLOGY-DIAGNOSTIC	0.000000	0	0		0	0		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0.000000	0	0		0	0		31.00
32.00	LABORATORY	1.749107	88,529	0		154,847	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	1.674788	586,177	0		981,722	0		35.00
36.00	OCCUPATIONAL THERAPY	0.984910	766,095	0		754,535	0		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0.192899	232,222	0		44,795	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	1.457038	624,322	0		909,661	0		41.00
42.00	DRUGS: IV SOLUTIONS	0.000000	0	0		0	0		42.00
43.00	DENTAL CARE	0.000000	0	0		0	0		43.00
44.00	APPLIANCES AND EQUIPMENT	0.000000	0	0		0	0		44.00
45.00	BLOOD AND BLOOD PRODUCTS	0.000000	0	0		0	0		45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0.000000	0	0		0	0		46.00
47.00	OTHER ANCILLARY SERVICE COST	0.000000	0	0		0	0		47.00
<b>OUTPATIENT SERVICE COST CENTERS</b>									
64.00	OTHER OUTPATIENT SERVICE COST	0.000000	0	0		0	0		64.00
<b>OUTPATIENT REIMBURSABLE COST CENTERS</b>									
71.00	AMBULANCE	429.370370	0	0		0	0		71.00
<b>COST REIMBURSED SERVICES COST CENTERS</b>									
80.00	PREVENTIVE VACCINES	5.242482			2,695			14,128	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0.000000	0	0		0	0		81.00
100.00	Total		2,297,345	0	2,695	2,845,560	0	14,128	100.00

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COMPUTATION OF INPATIENT ROUTINE COSTS

Worksheet D-1

Title XVIII Skilled Nursing Facility

		1.00	
<b>INPATIENT DAYS</b>			
1.00	INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS	40,634	1.00
2.00	PRIVATE ROOM DAYS	0	2.00
3.00	INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	20,958	3.00
4.00	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	0	4.00
5.00	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST	<b>16,963,341</b>	5.00
<b>PRIVATE ROOM DIFFERENTIAL ADJUSTMENT</b>			
6.00	GENERAL INPATIENT ROUTINE SERVICE CHARGES	25,168,705	6.00
7.00	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	0.673985	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	16,963,341	15.00
<b>PROGRAM INPATIENT ROUTINE SERVICE COSTS</b>			
16.00	ADJUSTED GENERAL INPATIENT SERVICE COST PER DIEM	417.47	16.00
17.00	PROGRAM ROUTINE SERVICE COST	8,749,336	17.00
18.00	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM	0	18.00
19.00	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	<b>8,749,336</b>	19.00
20.00	CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS	4,564,469	20.00
21.00	PER DIEM CAPITAL RELATED COSTS	112.33	21.00
22.00	PROGRAM CAPITAL RELATED COST	2,354,212	22.00
23.00	INPATIENT ROUTINE SERVICE COST	6,395,124	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	<b>6,395,124</b>	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

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CALCULATION OF REIMBURSEMENT SETTLEMENT - MEDICARE PART A

**Worksheet E  
Part A**

Title XVIII Skilled Nursing Facility

		1.00	
1.00	INPATIENT PPS AMOUNT	16,812,781	1.00
2.00	ALLOWABLE BAD DEBTS	2,012,000	2.00
3.00	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL ELIGIBLE BENEFICIARIES	455,957	3.00
4.00	REIMBURSABLE BAD DEBTS	1,307,800	4.00
5.00	TOTAL REIMBURSABLE COST	<b>18,120,581</b>	5.00
6.00	PRIMARY PAYER AMOUNTS	30,294	6.00
7.00	COINSURANCE	3,108,980	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	26,156	10.00
11.00	SEQUESTRATION AMOUNT	273,470	11.00
12.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0	12.00
13.00	NET REIMBURSABLE COST	<b>14,681,681</b>	13.00
14.00	INTERIM PAYMENTS	14,113,099	14.00
15.00	TENTATIVE ADJUSTMENT	0	15.00
16.00	BALANCE DUE PROVIDER/PROGRAM	<b>568,582</b>	16.00
17.00	PROTESTED AMOUNTS	0	17.00

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CALCULATION OF REIMBURSEMENT SETTLEMENT - MEDICARE PART B

**Worksheet E  
Part B**

Title XVIII Skilled Nursing Facility

		1.00	
1.00	PART B ANCILLARY SERVICE COSTS	0	1.00
2.00	PREVENTIVE VACCINES	14,128	2.00
3.00	TOTAL REASONABLE COSTS	<b>14,128</b>	3.00
4.00	MEDICARE PART B ANCILLARY CHARGES	2,695	4.00
5.00	COST OF COVERED SERVICES	2,695	5.00
6.00	ALLOWABLE BAD DEBTS	0	6.00
7.00	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL-ELIGIBLE BENEFICIARIES	0	7.00
8.00	REIMBURSABLE BAD DEBTS	0	8.00
9.00	TOTAL REIMBURSABLE COST	<b>2,695</b>	9.00
10.00	PRIMARY PAYER AMOUNTS	0	10.00
11.00	COINSURANCE AND DEDUCTIBLES	0	11.00
12.00	OTHER ADJUSTMENTS (SPECIFY)	0	12.00
13.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT BEFORE SEQUESTRATION	0	13.00
14.00	SEQUESTRATION AMOUNT	54	14.00
15.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0	15.00
16.00	NET REIMBURSABLE COST	2,641	16.00
17.00	INTERIM PAYMENTS	1,717	17.00
18.00	TENTATIVE ADJUSTMENT	0	18.00
19.00	BALANCE DUE PROVIDER/PROGRAM	924	19.00
20.00	PROTESTED AMOUNTS	0	20.00

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ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED TO MEDICARE BENEFICIARIES

Worksheet E-1

Title XVIII Skilled Nursing Facility

		PART A		PART B		
		DATE	AMOUNT	DATE	AMOUNT	
		1.00	2.00	3.00	4.00	
1.00	TOTAL INTERIM PAYMENTS PAID TO PROVIDER		14,038,047		1,717	1.00
2.00	INTERIM PAYMENTS PAYABLE		0		0	2.00
3.00	RETROACTIVE LUMP SUM ADJUSTMENTS					3.00
<b>PROGRAM TO PROVIDER</b>						
3.01	ADJUSTMENT TO PROVIDER	06/10/2025	75,052		0	3.01
3.02			0		0	3.02
3.03			0		0	3.03
3.04			0		0	3.04
3.05			0		0	3.05
<b>PROVIDER TO PROGRAM</b>						
3.50	ADJUSTMENT TO PROGRAM		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		75,052		0	3.99
4.00	TOTAL INTERIM PAYMENTS		14,113,099		1,717	4.00
5.00	CONTRACTOR: TENTATIVE SETTLEMENT PAYMENTS					5.00
<b>PROGRAM TO PROVIDER</b>						
5.01	TENTATIVE TO PROVIDER		0		0	5.01
5.02			0		0	5.02
5.03			0		0	5.03
<b>PROVIDER TO PROGRAM</b>						
5.50	TENTATIVE TO PROGRAM		0		0	5.50
5.51			0		0	5.51
5.52			0		0	5.52
5.99	SUBTOTAL		0		0	5.99
6.00	CONTRACTOR: NET SETTLEMENT AMOUNT					6.00
6.01	PROGRAM TO PROVIDER		568,582		924	6.01
6.02	PROVIDER TO PROGRAM		0		0	6.02
7.00	CONTRACTOR: TOTAL MEDICARE PROGRAM LIABILITY		14,681,681		2,641	7.00
NAME OF CONTRACTOR		CONTRACTOR NUMBER			DATE OF NPR	
1.00		2.00			3.00	
8.00						8.00

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CALCULATION OF REIMBURSEMENT SETTLEMENT - OTHER

Worksheet E-2

Title XIX Skilled Nursing Facility

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

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BALANCE SHEET

Worksheet G

		1.00	
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
1.00	CASH ON HAND AND IN BANKS	1,547,881	1.00
2.00	TEMPORARY INVESTMENTS	0	2.00
3.00	NOTES RECEIVABLE	0	3.00
4.00	ACCOUNTS RECEIVABLE	6,023,509	4.00
5.00	OTHER RECEIVABLES	544,529	5.00
6.00	LESS: ALLOWANCES FOR UNCOLLECTIBLE NOTES AND ACCOUNTS RECEIVABLE	0	6.00
7.00	INVENTORY	0	7.00
8.00	PREPAID EXPENSES	140,480	8.00
9.00	OTHER CURRENT ASSETS	3,916	9.00
10.00	DUE FROM OTHER FUNDS	0	10.00
11.00	TOTAL CURRENT ASSETS)	8,260,315	11.00
<b>FIXED ASSETS</b>			
12.00	LAND	0	12.00
13.00	LAND IMPROVEMENTS	0	13.00
14.00	LESS: ACCUMULATED DEPRECIATION	0	14.00
15.00	BUILDINGS	0	15.00
16.00	LESS: ACCUMULATED DEPRECIATION	0	16.00
17.00	LEASEHOLD IMPROVEMENTS	179,789	17.00
18.00	LESS: ACCUMULATED AMORTIZATION	20,461	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	387,211	23.00
24.00	LESS: ACCUMULATED DEPRECIATION	178,271	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	368,268	28.00
<b>OTHER ASSETS</b>			
29.00	INVESTMENTS	0	29.00
30.00	DEPOSITS ON LEASES	902,752	30.00
31.00	DUE FROM OWNERS/OFFICERS	0	31.00
32.00	OTHER ASSETS	5,225	32.00
33.00	TOTAL OTHER ASSETS	907,977	33.00
34.00	TOTAL ASSETS	9,536,560	34.00
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
35.00	ACCOUNTS PAYABLE	447,766	35.00
36.00	SALARIES, WAGES, AND FEES PAYABLE	349,009	36.00
37.00	PAYROLL TAXES PAYABLE	11,067	37.00
38.00	NOTES & LOANS PAYABLE (SHORT TERM)	455,598	38.00
39.00	DEFERRED INCOME	721,658	39.00
40.00	ACCELERATED PAYMENTS	0	40.00
41.00	DUE TO OTHER FUNDS	0	41.00
42.00	OTHER CURRENT LIABILITIES	174,930	42.00
43.00	TOTAL CURRENT LIABILITIES	2,160,028	43.00
<b>LONG TERM LIABILITIES</b>			
44.00	MORTGAGE PAYABLE	0	44.00
45.00	NOTES PAYABLE	0	45.00
46.00	UNSECURED LOANS	0	46.00
47.00	LOANS FROM OWNERS	0	47.00
48.00	OTHER LONG TERM LIABILITIES	0	48.00
49.00	TOTAL LONG TERM LIABILITIES	0	49.00
50.00	TOTAL LIABILITIES	2,160,028	50.00
<b>CAPITAL ACCOUNTS</b>			
51.00	FUND BALANCE	7,376,532	51.00
52.00	TOTAL LIABILITIES AND FUND BALANCES	9,536,560	52.00

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STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Worksheet G-2

PART I - PATIENT REVENUES														
		INPATIENT					OUTPATIENT							
		MEDICARE FFS	MEDICARE HMO	MEDICAID	MEDICAID HMO	OTHER	MEDICARE FFS	MEDICARE HMO	MEDICAID	MEDICAID HMO	OTHER	TOTAL		
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00		
<b>GENERAL INPATIENT ROUTINE CARE SERVICES</b>														
1.00	SKILLED NURSING FACILITY	17,133,987	4,049,521	624,922	1,851,243	1,509,032						25,168,705	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	17,133,987	4,049,521	624,922	1,851,243	1,509,032						25,168,705	4.00	
<b>ALL OTHER SERVICES</b>														
5.00	ANCILLARY SERVICES	111,388	1,312	0	0	3,029,778	3,126	0	0	0	0	3,145,604	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	17,245,375	4,050,833	624,922	1,851,243	4,538,810	3,126	0	0	0	0	28,314,309	10.00	
<b>PART II - OPERATING EXPENSES</b>														
		TOTAL												
		1.00												
11.00	OPERATING EXPENSES	22,244,187												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	22,244,187												16.00

ATLAS POST ACUTE AT WOODBURY	Period:	Run Date Time:	5/28/2026 4:54
Provider CCN: 31-5521	From: 01/01/2025	MCRIF32	<b>2540-24</b>
	To: 12/31/2025	Version:	2.7.181.0

STATEMENT OF REVENUES AND EXPENSES

Worksheet G-3

		1.00	
<b>INCOME FROM SERVICES TO PATIENTS</b>			
1.00	TOTAL PATIENT REVENUES	28,314,309	1.00
2.00	LESS: CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENT ACCOUNTS	3,348,732	2.00
3.00	NET PATIENT REVENUES	24,965,577	3.00
4.00	LESS: TOTAL OPERATING EXPENSES	22,244,187	4.00
5.00	NET INCOME FROM SERVICES TO PATIENTS	<b>2,721,390</b>	5.00
<b>OTHER INCOME</b>			
6.00	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.	0	6.00
7.00	INCOME FROM INVESTMENTS	10,071	7.00
8.00	REVENUES FROM COMMUNICATIONS (TELEPHONE AND INTERNET SERVICES)	0	8.00
9.00	REVENUE FROM TELEVISION AND RADIO SERVICES	0	9.00
10.00	PURCHASE DISCOUNTS	0	10.00
11.00	REBATES AND REFUNDS OF EXPENSES	0	11.00
12.00	PARKING LOT RECEIPTS	0	12.00
13.00	REVENUE FROM LAUNDRY AND LINEN SERVICE	0	13.00
14.00	REVENUE FROM MEALS SOLD TO EMPLOYEES AND GUESTS	0	14.00
15.00	REVENUE FROM RENTAL OF LIVING QUARTERS	0	15.00
16.00	REVENUE FROM SALE OF MEDICAL AND SURGICAL SUPPLIES TO OTHER THAN PATIENTS	0	16.00
17.00	REVENUE FROM SALE OF DRUGS TO OTHER THAN PATIENTS	0	17.00
18.00	REVENUE FROM SALE OF MEDICAL RECORDS AND ABSTRACTS	2,588	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	9,658	24.00
25.00	PHE FUNDING	0	25.00
26.00	TOTAL OTHER INCOME	<b>22,317</b>	26.00
27.00	TOTAL INCOME	<b>2,743,707</b>	27.00
<b>EXPENSES</b>			
28.00	OTHER EXPENSES (SPECIFY)	0	28.00
29.00		0	29.00
30.00		0	30.00
31.00	TOTAL OTHER EXPENSES	<b>0</b>	31.00
32.00	NET INCOME (LOSS) FOR THE PERIOD	<b>2,743,707</b>	32.00