

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

**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	4
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 REHAB & HC AT WASHINGTON TWP PROVIDER NAME(S) AND PROVIDER CCN(S) FOR THE COST REPORTING PERIOD BEGINNING 01/01/2025 AND ENDING 12/31/2025 AND THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF, THIS REPORT AND STATEMENT ARE TRUE, CORRECT, COMPLETE AND PREPARED FROM THE BOOKS AND RECORDS OF THE PROVIDER IN ACCORDANCE WITH APPLICABLE INSTRUCTIONS, EXCEPT AS NOTED. I FURTHER CERTIFY THAT I AM FAMILIAR WITH THE LAWS AND REGULATIONS REGARDING THE PROVISION OF HEALTH CARE SERVICES, AND THAT THE SERVICES IDENTIFIED IN THIS COST REPORT WERE PROVIDED IN COMPLIANCE WITH SUCH LAWS AND REGULATIONS.

	SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR	CHECKBOX	ELECTRONIC SIGNATURE STATEMENT
1	2	3	4
1	<i>Phil Bak</i>	Y	I HAVE READ AND AGREE WITH THE ABOVE CERTIFICATION STATEMENT. I CERTIFY THAT I INTEND MY ELECTRONIC SIGNATURE ON THIS CERTIFICATION TO BE THE LEGALLY BINDING EQUIVALENT OF MY ORIGINAL SIGNATURE.
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 XVIII				
		Title V	Part A	Part B	Title XIX	
		1.00	2.00	3.00	4.00	
1.00	SNF	0	130,754	936	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	130,754	936	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 REHAB & HC AT WASHINGTON TWP		Period:	Run Date Time:
Provider CCN: 31-5506		From: 01/01/2025	5/28/2026 4:31
		To: 12/31/2025	MCRIF32 2540-24
			Version: 2.7.181.0

IDENTIFICATION DATA

Worksheet S-2

**SNF / SNF HEALTHCARE COMPLEX INFORMATION**

		STREET ADDRESS			P O BOX					
		1.00			2.00					
1.00	ADDRESS LINE 1	378 FRIES MILL ROAD							1.00	
		CITY	STATE	ZIP CODE	COUNTY					
		1.00	2.00	3.00	4.00					
2.00	ADDRESS LINE 2	SEWELL	NJ	08080	GLOUCESTER				2.00	
		COMPONENT TYPE	COMPONENT NAME		CCN	CBSA	RURAL OR URBAN	DATE CERTIFIED MEDICARE	DATE CERTIFIED MEDICAID	
		1.00	2.00		3.00	4.00	5.00	6.00	7.00	
3.00	SNF	ATLAS REHAB & HC AT WASHINGTON TWP		315506	15804	U	06/30/2010	06/30/2010		3.00
4.00	NF									4.00
5.00	ICF/IID									5.00
6.00	SNF-BASED HHA									6.00
7.00	SNF-BASED HOSPICE									7.00
8.00	CORF									8.00
8.10	OPT									8.10
8.20	OOT									8.20
8.30	OSP									8.30
		FROM	TO							
		1.00	2.00							
9.00	COST REPORTING PERIOD	01/01/2025	12/31/2025							9.00
		TOC CODE	SPECIFY OTHER							
		1.00	2.00							
10.00	TYPE OF CONTROL	2								10.00

**SNF ORGANIZATION AND OPERATION**

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

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

IDENTIFICATION DATA

Worksheet S-2

SNF OWNED SERVICES						
		1.00	2.00			
20.00	COLUMN 1: Did the SNF and/or SNF-based HHA operate a Medicare approved laboratory with its own CLIA number or a CLIA certificate of waiver that meets the requirements in 42 CFR 493? COLUMN 2: Enter the CLIA ID number.	N				20.00
21.00	Did the SNF operate a radiological department that meets the standards required of a hospital furnishing such services under the program at 42 CFR 482.26 or the standards to provide portable x-ray services?	N				21.00
22.00	COLUMN 1: Did this SNF operate an institutional based ambulance service? COLUMN 2: Enter the ambulance provider number.	N				22.00
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

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

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

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

IDENTIFICATION DATA

**Worksheet S-2**

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

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

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	120	43,800	0	16,040	1,298	2,300	41,425	0	325	9	58	392	1.00
2.00	SNF - HMO			0	3,234	18,553			0	116	58	0	174	2.00
3.00	NF - FFS	0	0	0		0	0	0	0		0	0	0	3.00
4.00	NF - HMO			0		0			0		0	0	0	4.00
5.00	ICF/IID	0	0	0		0	0	0	0		0	0	0	5.00
6.00	HOSPICE	0	0	0	0	0	0	0	0	0	0	0	0	6.00
7.00	TOTAL	120	43,800	0	19,274	19,851	2,300	41,425	0	441	67	58	566	7.00

**PART I - VISITS AND CENSUS DATA**

		AVERAGE LENGTH OF STAY					ADMISSIONS					FTE		
		TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	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	49.35	144.22	39.66	105.68	0	339	4	13	356	116.50	0.00	1.00
2.00	SNF - HMO	0.00	27.88	319.88			0	180	29	0	209			2.00
3.00	NF - FFS	0.00		0.00	0.00	0.00	0		0	0	0	0.00	0.00	3.00
4.00	NF - HMO	0.00		0.00			0		0	0	0			4.00
5.00	ICF/IID	0.00		0.00	0.00	0.00	0		0	0	0	0.00	0.00	5.00
6.00	HOSPICE											0.00	0.00	6.00
7.00	TOTAL													7.00

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

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

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

STATISTICAL DATA

**Worksheet S-3  
Part III**

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

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

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

STATISTICAL DATA

**Worksheet S-3  
Part IV**

<b>PART IV - SNF WAGE RELATED COSTS</b>			
			AMOUNT
			1.00
<b>RETIREMENT COST</b>			
1.00	401k EMPLOYER CONTRIBUTIONS		38,421
2.00	TAX SHELTERED ANNUITY EMPLOYER CONTRIBUTION		0
3.00	QUALIFIED AND NON-QUALIFIED PENSION PLAN COST		0
4.00	PRIOR YEAR PENSION SERVICE COST		0
<b>PLAN ADMINISTRATIVE COSTS</b>			
5.00	401K/TSA PLAN ADMINISTRATION FEES		0
6.00	LEGAL/ACCOUNTING/MANAGEMENT FEES-PENSION PLAN		0
7.00	EMPLOYEE MANAGED CARE PROGRAM ADMINISTRATION FEES		0
<b>HEALTH AND INSURANCE COSTS</b>			
8.00	HEALTH INSURANCE		165,278
9.00	PRESCRIPTION DRUG PLAN		0
10.00	DENTAL, HEARING AND VISION PLANS		1,151
11.00	LIFE INSURANCE		0
12.00	ACCIDENTAL INSURANCE		0
13.00	DISABILITY INSURANCE		0
14.00	LONG-TERM CARE INSURANCE		0
15.00	WORKERS' COMPENSATION INSURANCE		169,330
16.00	RETIREMENT HEALTH CARE COST		0
<b>TAXES</b>			
17.00	FICA - EMPLOYER'S PORTION ONLY		539,798
18.00	MEDICARE TAXES - EMPLOYER'S PORTION ONLY		0
19.00	UNEMPLOYMENT INSURANCE		190,174
20.00	STATE OR FEDERAL UNEMPLOYMENT TAXES		9,664
<b>OTHER</b>			
21.00	EXECUTIVE DEFERRED COMPENSATION		0
22.00	DAY CARE COST AND ALLOWANCES		0
23.00	TUITION REIMBURSEMENT		0
24.00	TOTAL WAGE RELATED COST		<b>1,113,816</b>

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

STATISTICAL DATA

Worksheet S-3  
Part V

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

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

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

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

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

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

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

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

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

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

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

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

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>COST REIMBURSED SERVICES COST CENTERS</b>								
80.00	08000	PREVENTIVE VACCINES	0	9,770	0	9,770		80.00
81.00	08100	OTHER COST REIMBURSED SERVICE COST	0	0	0	0		81.00
89.00		SUBTOTAL	0	18,000,594	-2,047,599	15,952,995		89.00
<b>NONREIMBURSABLE COST CENTERS</b>								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0		90.00
91.00	09100	NONPAID WORKERS	0	0	0	0		91.00
92.00	09200	PHYSICIAN PRIVATE OFFICES	0	0	0	0		92.00
93.00	09300	OTHER NONREIMBURSABLE COST	0	0	0	0		93.00
100.00		TOTAL	0	18,000,594	-2,047,599	15,952,995		100.00

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

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	118,712	45,857	0	45,857	0	164,569	0	4.00
5.00	FIXED EQUIPMENT	0	0	0	0	0	0	0	5.00
6.00	MOVABLE EQUIPMENT	122,807	40,240	0	40,240	0	163,047	0	6.00
7.00	SUBTOTAL	241,519	86,097	0	86,097	0	327,616	0	7.00
8.00	RECONCILING ITEMS	0	0	0	0	0	0	0	8.00
9.00	TOTAL	241,519	86,097	0	86,097	0	327,616	0	9.00
PART II - RECONCILIATION OF CAPITAL COST CENTERS (SUMMARY OF CAPITAL)									
		DEPRECIATION	LEASE	INTEREST	INSURANCE	TAXES	OTHER CAPITAL RELATED COSTS	TOTAL	
1.00	CAPITAL RELATED COSTS - BUILDINGS & FIXTURES	43,740	2,226,333	0	41,643	229,001	0	2,540,717	1.00
2.00	CAPITAL RELATED COSTS - MOVABLE EQUIPMENT	0	78,972	0	0	0	0	78,972	2.00
3.00	TOTAL	43,740	2,305,305	0	41,643	229,001	0	2,619,689	3.00

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

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	-2,742	ADMINISTRATIVE AND GENERAL	4.00	1.00	
2.00	TRADE, QUANTITY, TIME, AND OTHER DISCOUNTS ON PURCHASES (CMS PUB. 15-1, CHAPTER 8)		0		0.00	2.00	
3.00	REBATES AND REFUNDS OF EXPENSES (CMS PUB. 15-1, CHAPTER 8)		0		0.00	3.00	
4.00	RENTAL OF PROVIDER SPACE BY SUPPLIERS (CMS PUB. 15-1, CHAPTER 8)		0		0.00	4.00	
5.00	TELEPHONE SERVICES (CMS PUB. 15-1, CHAPTER 21)		0		0.00	5.00	
6.00	TELEVISION AND RADIO SERVICES (CMS PUB. 15-1, CHAPTER 21)		0		0.00	6.00	
7.00	PARKING LOT (CMS PUB. 15-1, CHAPTER 21)		0		0.00	7.00	
8.00	REMUNERATION APPLICABLE TO PROVIDER-BASED PHYSICIAN ADJUSTMENT	A-8-2	0			8.00	
9.00	SALE OF SCRAP, WASTE, ETC. (CMS PUB. 15-1, CHAPTER 23)		0		0.00	9.00	
10.00	RELATED ORGANIZATION AND HOME OFFICE COST TRANSACTIONS (CMS PUB. 15-1, CHAPTER 10)	A-8-1	-461,584			10.00	
11.00	LAUNDRY AND LINEN SERVICE		0		0.00	11.00	
12.00	REVENUE - EMPLOYEE MEALS	B	-264	DIETARY	8.00	12.00	
13.00	COST OF MEALS - GUESTS		0		0.00	13.00	
14.00	SALE OF MEDICAL SUPPLIES TO OTHER THAN PATIENTS		0		0.00	14.00	
15.00	SALE OF DRUGS TO OTHER THAN PATIENTS		0		0.00	15.00	
16.00	REVENUE - COPYING COSTS OF MEDICAL RECORDS AND ABSTRACTS	B	-109	ADMINISTRATIVE AND GENERAL	4.00	16.00	
17.00	VENDING MACHINES		0		0.00	17.00	
18.00	INCOME FROM IMPOSITION OF INTEREST, FINANCE, OR PENALTY CHARGES (CMS PUB. 15-1, CHAPTER 21)		0		0.00	18.00	
19.00	INTEREST EXPENSE ON MEDICARE OVERPAYMENTS AND BORROWINGS TO REPAY MEDICARE OVERPAYMENTS		0		0.00	19.00	
20.00	DEPRECIATION--BUILDINGS AND FIXTURES		0	CAPITAL RELATED-BUILDINGS & FIXTURES	1.00	20.00	
21.00	DEPRECIATION--MOVABLE EQUIPMENT		0	CAPITAL RELATED-MOVABLE EQUIPMENT	2.00	21.00	
22.00	SHORT TERM INPATIENT HOSPICE CARE		0		0.00	22.00	
23.00	HOSPICE NON-CORE CONTRACTED SERVICES		0		0.00	23.00	
24.00	OTHER REVENUE - MISC	B	-9,019	ADMINISTRATIVE AND GENERAL	4.00	24.00	
24.01	OTHER REV - CREDIT CARD CASH BACK	B	-492	ADMINISTRATIVE AND GENERAL	4.00	24.01	
24.02	BAD DEBTS	A	-1,377,300	ADMINISTRATIVE AND GENERAL	4.00	24.02	
24.03	DONATIONS	A	-1,071	ADMINISTRATIVE AND GENERAL	4.00	24.03	
24.04	FINES & PENALTIES	A	-100	ADMINISTRATIVE AND GENERAL	4.00	24.04	
24.05	MARKETING	A	-74,356	ADMINISTRATIVE AND GENERAL	4.00	24.05	
24.06	RESIDENT MISSING ITEMS	A	-2,066	ADMINISTRATIVE AND GENERAL	4.00	24.06	
25.00	CORPORATE TAX	A	-450	ADMINISTRATIVE AND GENERAL	4.00	25.00	
26.00	PRIOR PERIOD INSURANCE	A	-118,046	ADMINISTRATIVE AND GENERAL	4.00	26.00	
100.00	<b>TOTAL</b>		<b>-2,047,599</b>			100.00	

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

RELATED ORGANIZATIONS AND HOME OFFICE COSTS

Worksheet A-8-1  
Parts I & II

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

WORKSHEET A COST CENTER								
LINE #	DESCRIPTION	EXPENSE ITEM	LINE # ON PART II	AMOUNT ALLOWABLE IN COST	AMOUNT INCLUDED IN WKST. A, COL. 9	NET ADJUSTMENT		
1.00	2.00	3.00	4.00	5.00	6.00	7.00		
1.00	4.00	ADMINISTRATIVE AND GENERAL	MANAGEMENT	1.00	634,881	1,096,465	-461,584	1.00
2.00	0.00			0.00	0	0	0	2.00
3.00	0.00			0.00	0	0	0	3.00
4.00	0.00			0.00	0	0	0	4.00
5.00	0.00			0.00	0	0	0	5.00
6.00	0.00			0.00	0	0	0	6.00
7.00	0.00			0.00	0	0	0	7.00
8.00	0.00			0.00	0	0	0	8.00
9.00	0.00			0.00	0	0	0	9.00
10.00	0.00			0.00	0	0	0	10.00
100.00	<b>TOTAL</b>				<b>634,881</b>	<b>1,096,465</b>	<b>-461,584</b>	<b>100.00</b>

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

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

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

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

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

ALLOCATION OF GENERAL SERVICES COSTS

**Worksheet B  
Part I**

	Cost Center Description	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	
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	9,770	308	10	0	10,088	1,774	100	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	15,952,995	2,540,717	78,972	1,222,760	15,952,995	2,386,044	754,673	253,959	89.00
<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	OTHER NONREIMBURSABLE COST	0	0	0	0	0	0	0	0	93.00
98.00	CROSS FOOT ADJUSTMENTS									98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	15,952,995	2,540,717	78,972	1,222,760	15,952,995	2,386,044	754,673	253,959	100.00

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

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	524,622								7.00
8.00	DIETARY	79,627	1,921,532							8.00
9.00	NURSING ADMINISTRATION	19,344		1,380,443						9.00
10.00	CENTRAL SERVICES AND SUPPLY	3,309	0	0	41,811					10.00
11.00	PHARMACY	0	0	0	0	0				11.00
12.00	MEDICAL RECORDS	3,338	0	0	0	0	25,128			12.00
13.00	MEDICAL SOCIAL SERVICES	1,959	0	0	0	0	0	202,058		13.00
14.00	ACTIVITIES PROGRAM	3,048	0	0	0	0	0	0	320,296	14.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
25.00	SKILLED NURSING FACILITY	372,653	1,921,532	1,380,443	13,154	0	25,128	202,058	320,296	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	0	0	0	0	27.00
<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	18,662	0	0	0	0	0	0	0	35.00
36.00	OCCUPATIONAL THERAPY	18,662	0	0	0	0	0	0	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	1,001	0	0	0	0	0	0	0	37.00
38.00	AUDIOLOGY	0	0	0	0	0	0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	2,946	0	0	434	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	27,672	0	0	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
<b>OUTPATIENT REIMBURSABLE COST CENTERS</b>										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00
73.00	CORF	0	0	0	0	0	0	0	0	73.00
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00

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

ALLOCATION OF GENERAL SERVICES COSTS

**Worksheet B  
Part I**

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

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

ALLOCATION OF GENERAL SERVICES COSTS

**Worksheet B  
Part I**

	Cost Center Description	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	SUBTOTAL	POST STEPDOWN ADJ	TOTAL	
		16.00	17.00	19.00	20.00	21.00	
<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
16.00	TRAINING AND IN-SERVICE EDUCATION	5,122					16.00
17.00	PATIENT TRANSPORTATION PART A	0	0				17.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>							
25.00	SKILLED NURSING FACILITY	5,122	0	13,169,385	0	13,169,385	25.00
26.00	NURSING FACILITY	0		0	0	0	26.00
27.00	ICF/IID	0		0	0	0	27.00
<b>ANCILLARY SERVICE COST CENTERS</b>							
30.00	RADIOLOGY-DIAGNOSTIC	0		61,693	0	61,693	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0		0	0	0	31.00
32.00	LABORATORY	0		114,171	0	114,171	32.00
33.00	INTRAVENOUS THERAPY	0		0	0	0	33.00
34.00	RESPIRATORY THERAPY	0		16,028	0	16,028	34.00
35.00	PHYSICAL THERAPY	0		807,444	0	807,444	35.00
36.00	OCCUPATIONAL THERAPY	0		867,297	0	867,297	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0		144,368	0	144,368	37.00
38.00	AUDIOLOGY	0		0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0		0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0		31,661	0	31,661	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0		604,231	0	604,231	41.00
42.00	DRUGS: IV SOLUTIONS	0		0	0	0	42.00
43.00	DENTAL CARE	0		1,705	0	1,705	43.00
44.00	APPLIANCES AND EQUIPMENT	0		0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0		0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0		0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0		0	0	0	47.00
<b>OUTPATIENT SERVICE COST CENTERS</b>							
60.00	SCREENING & PREVENTIVE SERVICES	0		0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0		0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0		0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0		0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0		0	0	0	64.00
<b>OUTPATIENT REIMBURSABLE COST CENTERS</b>							
70.00	HOME HEALTH AGENCY	0		0	0	0	70.00
71.00	AMBULANCE	0	0	122,426	0	122,426	71.00
72.00	HOSPICE	0		0	0	0	72.00
73.00	CORF	0		0	0	0	73.00
74.00	OPT	0		0	0	0	74.00
75.00	OOT	0		0	0	0	75.00

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

ALLOCATION OF GENERAL SERVICES COSTS

**Worksheet B  
Part I**

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

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

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

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

ALLOCATION OF CAPITAL RELATED COSTS

**Worksheet B  
Part II**

	Cost Center Description	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	
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	308	10	318	0	72	11	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	0	2,540,717	78,972	2,619,689	48,754	97,076	83,695	86,668	89.00
<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	OTHER NONREIMBURSABLE COST	0	0	0	0	0	0	0	0	93.00
98.00	CROSS FOOT ADJUSTMENTS									98.00
99.00	NEGATIVE COST CENTER		0	0	0	0	0	0	0	99.00
100.00	TOTAL	0	2,540,717	78,972	2,619,689	48,754	97,076	83,695	86,668	100.00

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

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	25,433								7.00
8.00	DIETARY	3,860	379,021							8.00
9.00	NURSING ADMINISTRATION	938		102,345						9.00
10.00	CENTRAL SERVICES AND SUPPLY	160	0	0	15,448					10.00
11.00	PHARMACY	0	0	0	0	0				11.00
12.00	MEDICAL RECORDS	162	0	0	0	0	15,397			12.00
13.00	MEDICAL SOCIAL SERVICES	95	0	0	0	0	0	11,077		13.00
14.00	ACTIVITIES PROGRAM	148	0	0	0	0	0	0	17,074	14.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
25.00	SKILLED NURSING FACILITY	18,064	379,021	102,345	4,860	0	15,397	11,077	17,074	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	0	0	0	0	27.00
<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	905	0	0	0	0	0	0	0	35.00
36.00	OCCUPATIONAL THERAPY	905	0	0	0	0	0	0	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	49	0	0	0	0	0	0	0	37.00
38.00	AUDIOLOGY	0	0	0	0	0	0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	143	0	0	160	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	10,224	0	0	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
<b>OUTPATIENT REIMBURSABLE COST CENTERS</b>										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00
73.00	CORF	0	0	0	0	0	0	0	0	73.00
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00

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

ALLOCATION OF CAPITAL RELATED COSTS

**Worksheet B  
Part II**

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICES	ACTIVITIES PROGRAM	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
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	4	0	0	204	0	0	0	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	<b>25,433</b>	<b>379,021</b>	<b>102,345</b>	<b>15,448</b>	<b>0</b>	<b>15,397</b>	<b>11,077</b>	<b>17,074</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	OTHER NONREIMBURSABLE COST	0	0	0	0	0	0	0	0	93.00
98.00	CROSS FOOT ADJUSTMENTS									98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	<b>25,433</b>	<b>379,021</b>	<b>102,345</b>	<b>15,448</b>	<b>0</b>	<b>15,397</b>	<b>11,077</b>	<b>17,074</b>	100.00

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

ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B  
Part II

	Cost Center Description	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	SUBTOTAL	POST STEPDOWN ADJ	TOTAL	
		16.00	17.00	19.00	20.00	21.00	
<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
16.00	TRAINING AND IN-SERVICE EDUCATION	31					16.00
17.00	PATIENT TRANSPORTATION PART A	0	0				17.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>							
25.00	SKILLED NURSING FACILITY	31	0	2,402,194	0	2,402,194	25.00
26.00	NURSING FACILITY	0		0	0	0	26.00
27.00	ICF/IID	0		0	0	0	27.00
<b>ANCILLARY SERVICE COST CENTERS</b>							
30.00	RADIOLOGY-DIAGNOSTIC	0		375	0	375	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0		0	0	0	31.00
32.00	LABORATORY	0		695	0	695	32.00
33.00	INTRAVENOUS THERAPY	0		0	0	0	33.00
34.00	RESPIRATORY THERAPY	0		98	0	98	34.00
35.00	PHYSICAL THERAPY	0		90,697	0	90,697	35.00
36.00	OCCUPATIONAL THERAPY	0		91,087	0	91,087	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0		5,643	0	5,643	37.00
38.00	AUDIOLOGY	0		0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0		0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0		13,804	0	13,804	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0		13,732	0	13,732	41.00
42.00	DRUGS: IV SOLUTIONS	0		0	0	0	42.00
43.00	DENTAL CARE	0		10	0	10	43.00
44.00	APPLIANCES AND EQUIPMENT	0		0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0		0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0		0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0		0	0	0	47.00
<b>OUTPATIENT SERVICE COST CENTERS</b>							
60.00	SCREENING & PREVENTIVE SERVICES	0		0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0		0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0		0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0		0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0		0	0	0	64.00
<b>OUTPATIENT REIMBURSABLE COST CENTERS</b>							
70.00	HOME HEALTH AGENCY	0		0	0	0	70.00
71.00	AMBULANCE	0	0	745	0	745	71.00
72.00	HOSPICE	0		0	0	0	72.00
73.00	CORF	0		0	0	0	73.00
74.00	OPT	0		0	0	0	74.00
75.00	OOT	0		0	0	0	75.00

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

ALLOCATION OF CAPITAL RELATED COSTS

**Worksheet B  
Part II**

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

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

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

ATLAS REHAB & HC AT WASHINGTON TWP	Period:	Run Date Time:	5/28/2026 4:31
Provider CCN: 31-5506	From: 01/01/2025	MCRIF32	<b>2540-24</b>
	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 (PATIENT CENSUS)	HOUSEKEEPING (SQUARE FEET)	
		1.00	2.00	3.00	4A	4.00	5.00	6.00	7.00	
73.00	CORF	0	0	0	0	0	0	0	0	73.00
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
<b>COST REIMBURSED SERVICES COST CENTERS</b>										
80.00	PREVENTIVE VACCINES	5	5	0	0	10,088	5	0	5	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	<b>41,213</b>	<b>41,213</b>	<b>7,311,381</b>	<b>-2,386,044</b>	<b>13,566,951</b>	<b>37,745</b>	<b>41,425</b>	<b>36,151</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	OTHER NONREIMBURSABLE COST	0	0	0	0	0	0	0	0	93.00
98.00	CROSS FOOT ADJUSTMENT									98.00
99.00	NEGATIVE COST CENTER									99.00
102.00	COST TO BE ALLOCATED - WKST B, PART I	2,540,717	78,972	1,222,760		2,386,044	754,673	253,959	524,622	102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	61.648436	1.916191	0.167241		0.175872	19.993986	6.130573	14.511964	103.00
104.00	COST TO BE ALLOCATED - WKST B, PART II			48,754		97,076	83,695	86,668	25,433	104.00
105.00	UNIT COST MULTIPLIER - WKST B, PART II			0.006668		0.007155	2.217380	2.092167	0.703521	105.00

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

COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	DIETARY (MEALS SERVED)	NURSING ADMIN (DIRECT NURSING)	CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	PHARMACY (COSTED REQUIS)	MEDICAL RECORDS (PATIENT CENSUS)	MEDICAL SOCIAL SERVICES (PATIENT CENSUS)	ACTIVITIES PROGRAM (PATIENT CENSUS)	TRAINING & IN-SERVICE EDUCATION (PATIENT CENSUS)	
		8.00	9.00	10.00	11.00	12.00	13.00	14.00	16.00	
<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	124,275								8.00
9.00	NURSING ADMINISTRATION	0	13,734							9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	740,869						10.00
11.00	PHARMACY	0	0	0	0					11.00
12.00	MEDICAL RECORDS	0	0	0	0	41,425				12.00
13.00	MEDICAL SOCIAL SERVICES	0	0	0	0	0	41,425			13.00
14.00	ACTIVITIES PROGRAM	0	0	0	0	0	0	41,425		14.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	41,425	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
25.00	SKILLED NURSING FACILITY	124,275	13,734	233,079	0	41,425	41,425	41,425	41,425	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	0	0	0	0	27.00
<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	7,695	0	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	490,325	0	0	0	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
<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 REHAB & HC AT WASHINGTON TWP	Period:	Run Date Time:	5/28/2026 4:31
Provider CCN: 31-5506	From: 01/01/2025	MCRIF32	<b>2540-24</b>
	To: 12/31/2025	Version:	2.7.181.0

COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

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

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

COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	PATIENT TRANSPORT PART A (USAGE)	
		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
16.00	TRAINING AND IN-SERVICE EDUCATION		16.00
17.00	PATIENT TRANSPORTATION PART A	0	17.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>			
25.00	SKILLED NURSING FACILITY	0	25.00
26.00	NURSING FACILITY		26.00
27.00	ICF/IID		27.00
<b>ANCILLARY SERVICE COST CENTERS</b>			
30.00	RADIOLOGY-DIAGNOSTIC		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY		31.00
32.00	LABORATORY		32.00
33.00	INTRAVENOUS THERAPY		33.00
34.00	RESPIRATORY THERAPY		34.00
35.00	PHYSICAL THERAPY		35.00
36.00	OCCUPATIONAL THERAPY		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST		37.00
38.00	AUDIOLOGY		38.00
39.00	ELECTROCARDIOLOGY		39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS		40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS		41.00
42.00	DRUGS: IV SOLUTIONS		42.00
43.00	DENTAL CARE		43.00
44.00	APPLIANCES AND EQUIPMENT		44.00
45.00	BLOOD AND BLOOD PRODUCTS		45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE		46.00
47.00	OTHER ANCILLARY SERVICE COST		47.00
<b>OUTPATIENT SERVICE COST CENTERS</b>			
60.00	SCREENING & PREVENTIVE SERVICES		60.00
61.00	OUTPATIENT LABORATORY		61.00
62.00	PORTABLE X-RAY SERVICES		62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT		63.00
64.00	OTHER OUTPATIENT SERVICE COST		64.00
<b>OUTPATIENT REIMBURSABLE COST CENTERS</b>			
70.00	HOME HEALTH AGENCY		70.00
71.00	AMBULANCE	0	71.00
72.00	HOSPICE		72.00
73.00	CORF		73.00
74.00	OPT		74.00

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

COST ALLOCATIONS - STATISTICAL BASIS

**Worksheet B-1**

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

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

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	13,169,385	21,987,814	0	21,987,814		25.00
26.00	NURSING FACILITY	0	0	0	0		26.00
27.00	ICF/IID	0	0	0	0		27.00
<b>ANCILLARY SERVICE COST CENTERS</b>							
30.00	RADIOLOGY-DIAGNOSTIC	61,693	0	0	0	0.000000	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0.000000	31.00
32.00	LABORATORY	114,171	70,729	0	70,729	1.614204	32.00
33.00	INTRAVENOUS THERAPY	0	100	0	100	0.000000	33.00
34.00	RESPIRATORY THERAPY	16,028	0	0	0	0.000000	34.00
35.00	PHYSICAL THERAPY	807,444	598,041	0	598,041	1.350148	35.00
36.00	OCCUPATIONAL THERAPY	867,297	876,834	0	876,834	0.989123	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	144,368	567,444	0	567,444	0.254418	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	31,661	0	0	0	0.000000	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	604,231	445,626	0	445,626	1.355915	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0.000000	42.00
43.00	DENTAL CARE	1,705	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	122,426	0	0	0	0.000000	71.00
<b>COST REIMBURSED SERVICES COST CENTERS</b>							
80.00	PREVENTIVE VACCINES	12,586	3,717	0	3,717	3.386064	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0.000000	81.00
100.00	Total	15,952,995	24,550,305	0	24,550,305		100.00

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

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	1.614204	70,659	0		114,058	0		32.00
33.00	INTRAVENOUS THERAPY	0.000000	0	0		0	0		33.00
34.00	RESPIRATORY THERAPY	0.000000	0	0		0	0		34.00
35.00	PHYSICAL THERAPY	1.350148	440,485	0		594,720	0		35.00
36.00	OCCUPATIONAL THERAPY	0.989123	634,453	0		627,552	0		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0.254418	431,625	0		109,813	0		37.00
38.00	AUDIOLOGY	0.000000	0	0		0	0		38.00
39.00	ELECTROCARDIOLOGY	0.000000	0	0		0	0		39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0.000000	0	0		0	0		40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	1.355915	443,839	0		601,808	0		41.00
42.00	DRUGS: IV SOLUTIONS	0.000000	0	0		0	0		42.00
43.00	DENTAL CARE	0.000000	0	0		0	0		43.00
44.00	APPLIANCES AND EQUIPMENT	0.000000	0	0		0	0		44.00
45.00	BLOOD AND BLOOD PRODUCTS	0.000000	0	0		0	0		45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0.000000	0	0		0	0		46.00
47.00	OTHER ANCILLARY SERVICE COST	0.000000	0	0		0	0		47.00
<b>OUTPATIENT SERVICE COST CENTERS</b>									
64.00	OTHER OUTPATIENT SERVICE COST	0.000000	0	0		0	0		64.00
<b>OUTPATIENT REIMBURSABLE COST CENTERS</b>									
71.00	AMBULANCE	0.000000	0	0		0	0		71.00
<b>COST REIMBURSED SERVICES COST CENTERS</b>									
80.00	PREVENTIVE VACCINES	3.386064			2,731			9,247	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0.000000	0	0		0	0		81.00
100.00	Total		2,021,061	0	2,731	2,047,951	0	9,247	100.00

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

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

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

CALCULATION OF REIMBURSEMENT SETTLEMENT - MEDICARE PART A

**Worksheet E  
Part A**

Title XVIII Skilled Nursing Facility

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

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

CALCULATION OF REIMBURSEMENT SETTLEMENT - MEDICARE PART B

**Worksheet E  
Part B**

Title XVIII Skilled Nursing Facility

		1.00	
1.00	PART B ANCILLARY SERVICE COSTS	0	1.00
2.00	PREVENTIVE VACCINES	9,247	2.00
3.00	TOTAL REASONABLE COSTS	<b>9,247</b>	3.00
4.00	MEDICARE PART B ANCILLARY CHARGES	2,731	4.00
5.00	COST OF COVERED SERVICES	2,731	5.00
6.00	ALLOWABLE BAD DEBTS	0	6.00
7.00	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL-ELIGIBLE BENEFICIARIES	0	7.00
8.00	REIMBURSABLE BAD DEBTS	0	8.00
9.00	TOTAL REIMBURSABLE COST	<b>2,731</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	55	14.00
15.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0	15.00
16.00	NET REIMBURSABLE COST	2,676	16.00
17.00	INTERIM PAYMENTS	1,740	17.00
18.00	TENTATIVE ADJUSTMENT	0	18.00
19.00	BALANCE DUE PROVIDER/PROGRAM	936	19.00
20.00	PROTESTED AMOUNTS	0	20.00

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

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED TO MEDICARE BENEFICIARIES

Worksheet E-1

Title XVIII Skilled Nursing Facility

		PART A		PART B		
		DATE	AMOUNT	DATE	AMOUNT	
		1.00	2.00	3.00	4.00	
1.00	TOTAL INTERIM PAYMENTS PAID TO PROVIDER		10,892,113		1,740	1.00
2.00	INTERIM PAYMENTS PAYABLE		0		0	2.00
3.00	RETROACTIVE LUMP SUM ADJUSTMENTS					3.00
<b>PROGRAM TO PROVIDER</b>						
3.01	ADJUSTMENT TO PROVIDER	12/12/2025	255,084		0	3.01
3.02			0		0	3.02
3.03			0		0	3.03
3.04			0		0	3.04
3.05			0		0	3.05
<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		255,084		0	3.99
4.00	TOTAL INTERIM PAYMENTS		11,147,197		1,740	4.00
5.00	CONTRACTOR: TENTATIVE SETTLEMENT PAYMENTS					5.00
<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		130,754		936	6.01
6.02	PROVIDER TO PROGRAM		0		0	6.02
7.00	CONTRACTOR: TOTAL MEDICARE PROGRAM LIABILITY		11,277,951		2,676	7.00
NAME OF CONTRACTOR		CONTRACTOR NUMBER			DATE OF NPR	
1.00		2.00			3.00	
8.00						8.00

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

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

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

BALANCE SHEET

Worksheet G

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

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

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

ATLAS REHAB & HC AT WASHINGTON TWP	Period:	Run Date Time:	5/28/2026 4:31
Provider CCN: 31-5506	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	24,555,112	1.00
2.00	LESS: CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENT ACCOUNTS	2,638,445	2.00
3.00	NET PATIENT REVENUES	21,916,667	3.00
4.00	LESS: TOTAL OPERATING EXPENSES	18,000,594	4.00
5.00	NET INCOME FROM SERVICES TO PATIENTS	<b>3,916,073</b>	5.00
<b>OTHER INCOME</b>			
6.00	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.	0	6.00
7.00	INCOME FROM INVESTMENTS	2,742	7.00
8.00	REVENUES FROM COMMUNICATIONS (TELEPHONE AND INTERNET SERVICES)	0	8.00
9.00	REVENUE FROM TELEVISION AND RADIO SERVICES	0	9.00
10.00	PURCHASE DISCOUNTS	0	10.00
11.00	REBATES AND REFUNDS OF EXPENSES	0	11.00
12.00	PARKING LOT RECEIPTS	0	12.00
13.00	REVENUE FROM LAUNDRY AND LINEN SERVICE	0	13.00
14.00	REVENUE FROM MEALS SOLD TO EMPLOYEES AND GUESTS	264	14.00
15.00	REVENUE FROM RENTAL OF LIVING QUARTERS	0	15.00
16.00	REVENUE FROM SALE OF MEDICAL AND SURGICAL SUPPLIES TO OTHER THAN PATIENTS	0	16.00
17.00	REVENUE FROM SALE OF DRUGS TO OTHER THAN PATIENTS	0	17.00
18.00	REVENUE FROM SALE OF MEDICAL RECORDS AND ABSTRACTS	109	18.00
19.00	TUITION (FEES, SALE OF TEXTBOOKS, UNIFORMS, ETC.)	0	19.00
20.00	REVENUE FROM GIFTS, FLOWER, COFFEE SHOPS, CANTEEN	0	20.00
21.00	RENTAL OF VENDING MACHINES	0	21.00
22.00	RENTAL OF SKILLED NURSING SPACE	0	22.00
23.00	GOVERNMENTAL APPROPRIATIONS	0	23.00
24.00	NON PATIENT REVENUE	9,511	24.00
25.00	PHE FUNDING	0	25.00
26.00	TOTAL OTHER INCOME	<b>12,626</b>	26.00
27.00	TOTAL INCOME	<b>3,928,699</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>3,928,699</b>	32.00