

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 WEST DEPTFORD		Period: From: 01/01/2025 To: 12/31/2025	Run Date Time: 5/28/2026 4:46 MCRIF32 Version: 2.7.181.0
Provider CCN: 31-5246			

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

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

PART III - SETTLEMENT SUMMARY

	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	500,191	8,332	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	500,191	8,332	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 WEST DEPTFORD		Period:	Run Date Time:
Provider CCN: 31-5246		From: 01/01/2025	5/28/2026 4:46
		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	550 JESSUP ROAD							1.00	
		CITY	STATE	ZIP CODE	COUNTY					
		1.00	2.00	3.00	4.00					
2.00	ADDRESS LINE 2	WEST DEPTFORD	NJ	08066	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 WEST DEPTFORD			315246	15804	U	01/01/1967	01/01/1967	3.00
4.00	NF									4.00
5.00	ICF/IID									5.00
6.00	SNF-BASED HHA									6.00
7.00	SNF-BASED HOSPICE									7.00
8.00	CORF									8.00
8.10	OPT									8.10
8.20	OOT									8.20
8.30	OSP									8.30
		FROM	TO							
		1.00	2.00							
9.00	COST REPORTING PERIOD	01/01/2025	12/31/2025							9.00
		TOC CODE	SPECIFY OTHER							
		1.00	2.00							
10.00	TYPE OF CONTROL	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

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SNF OWNED SERVICES

		1.00	2.00	
20.00	COLUMN 1: Did the SNF and/or SNF-based HHA operate a Medicare approved laboratory with its own CLIA number or a CLIA certificate of waiver that meets the requirements in 42 CFR 493? COLUMN 2: Enter the CLIA ID number.	N		20.00
21.00	Did the SNF operate a radiological department that meets the standards required of a hospital furnishing such services under the program at 42 CFR 482.26 or the standards to provide portable x-ray services?	N		21.00
22.00	COLUMN 1: Did this SNF operate an institutional based ambulance service? COLUMN 2: Enter the ambulance provider number.	N		22.00
23.00	Is this SNF involved in business transactions, including management contracts, with individuals or entities that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships?		1.00 Y	23.00
24.00	Indicate whether the provider is licensed in a State that certifies the provider as a SNF as described on line 3 above, regardless of the level of care given for Titles V and XIX patients. Enter Y or N.		Y	24.00

PROFESSIONAL SERVICES PURCHASED BY THE SNF

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

SNF-BASED HHA THERAPY COSTS

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

MEDICAL MALPRACTICE COST

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

LOWER OF COST OR CHARGE EXEMPTION

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

FINANCIAL STATEMENTS

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

BAD DEBTS

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

PS&R REPORT DATA

	Description	PART A Y/N	PART A DATE	PART B Y/N	PART B DATE	
	0	1.00	2.00	3.00	4.00	
55.00	Is this cost report prepared using only the PS&R? If either column 1 or 3 is Y, in columns 2 and 4 from the PS&R used to prepare this cost report, enter the 55 "Paid Claims Verified Current As Of" date, if present, or the paid-through date. (see instructions)	Y	02/24/2026	Y	02/24/2026	55.00
56.00	Is this cost report prepared using the PS&R for totals and the provider's records for allocation? If either column 1 or 3 is Y, in columns 2 and 4, enter the "Paid Claims Verified Current As Of" date, if present, or the paid-through date. (see instructions)	N		N		56.00
57.00	If line 55 or 56 is Y, were adjustments made to PS&R data for additional claims that have been billed, but are not included on the PS&R used to file this cost report?	N		N		57.00
58.00	If line 55 or 56 is Y, were adjustments made to PS&R data for corrections of other PS&R Report information?	N		N		58.00

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

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

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STATISTICAL DATA

Worksheet S-3
Part I

PART I - VISITS AND CENSUS DATA

		NUMBER OF BEDS	BED DAYS AVAILABLE	INPATIENT DAYS					DISCHARGES					
				TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00	12.00	
1.00	SNF - FFS	156	56,940	0	12,700	2,900	2,003	53,739	0	266	24	55	345	1.00
2.00	SNF - HMO			0	4,728	31,408			0	179	78	0	257	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	156	56,940	0	17,428	34,308	2,003	53,739	0	445	102	55	602	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	47.74	120.83	36.42	155.77	0	293	5	15	313	107.50	0.00	1.00
2.00	SNF - HMO	0.00	26.41	402.67			0	245	51	0	296			2.00
3.00	NF - FFS	0.00		0.00	0.00	0.00	0		0	0	0	0.00	0.00	3.00
4.00	NF - HMO	0.00		0.00			0		0	0	0			4.00
5.00	ICF/IID	0.00		0.00	0.00	0.00	0		0	0	0	0.00	0.00	5.00
6.00	HOSPICE											0.00	0.00	6.00
7.00	TOTAL													7.00

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STATISTICAL DATA

**Worksheet S-3
Part II**

PART II - SNF WAGE INDEX - DIRECT SALARIES

		AMOUNT REPORTED	RECLASS-IFICATIONS	ADJUSTMENTS	TOTAL	PAID HOURS	AVERAGE HOURLY WAGE	
		1.00	2.00	3.00	4.00	5.00	6.00	
SALARIES								
1.00	TOTAL SALARY (SEE INSTRUCTIONS)	8,440,302	0	0	8,440,302	295,931.00	28.52	1.00
2.00	PHYSICIAN SALARIES-PART A	0	0	0	0	0.00	0.00	2.00
3.00	PHYSICIAN SALARIES-PART B	0	0	0	0	0.00	0.00	3.00
4.00	HOME OFFICE PERSONNEL	0	0	0	0	0.00	0.00	4.00
5.00	SUM OF LINES 2 THROUGH 4	0	0	0	0	0.00	0.00	5.00
6.00	REVISED WAGES (LINE 1 MINUS LINE 5)	8,440,302	0	0	8,440,302	295,931.00	28.52	6.00
7.00	HOME HEALTH AGENCY	0	0	0	0	0.00	0.00	7.00
8.00	HOSPICE	0	0	0	0	0.00	0.00	8.00
9.00	OTHER EXCLUDED AREAS	0	0	0	0	0.00	0.00	9.00
10.00	SUBTOTAL EXCLUDED SALARY (SUM OF LINES 7 THROUGH 9)	0	0	0	0	0.00	0.00	10.00
11.00	TOTAL ADJUSTED SALARIES (LINE 6 MINUS LINE 10)	8,440,302	0	0	8,440,302	295,931.00	28.52	11.00
OTHER WAGES AND RELATED COST								
12.00	CONTRACT LABOR: PATIENT RELATED & MGMT	1,147,653	0	0	1,147,653	17,411.00	65.92	12.00
13.00	CONTRACT LABOR: PHYSICIAN SERVICES-PART A	0	0	0	0	0.00	0.00	13.00
14.00	HOME OFFICE SALARIES AND WAGE RELATED COSTS	0	0	0	0	0.00	0.00	14.00
WAGE RELATED COSTS								
15.00	WAGE RELATED COSTS CORE (SEE PT.IV)	1,528,179	0	0	1,528,179			15.00
16.00	WAGE RELATED COSTS (EXCLUDED UNITS)	0	0	0	0			16.00
17.00	PHYSICIANS PART A - WRC	0	0	0	0			17.00
18.00	PHYSICIANS PART B - WRC	0	0	0	0			18.00
19.00	TOTAL ADJUSTED WAGE RELATED COST (SEE INSTRUCTIONS)	1,528,179	0	0	1,528,179			19.00

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STATISTICAL DATA

**Worksheet S-3
Part III**

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

		WKST A LINE NUMBER	AMOUNT REPORTED	RECLASS OF SALARIES	ADJUSTED SALARIES	TOTAL	PAID HOURS	AVERAGE HOURLY WAGE	
		0	1.00	2.00	3.00	4.00	5.00	6.00	
1.00	EMPLOYEE BENEFITS DEPARTMENT	3.00	0	0	0	0	0.00	0.00	1.00
2.00	ADMINISTRATIVE AND GENERAL	4.00	559,850	0	0	559,850	15,185.00	36.87	2.00
3.00	PLANT OP, MAINT & REPAIRS	5.00	121,853	0	0	121,853	4,114.00	29.62	3.00
4.00	LAUNDRY AND LINEN SERVICE	6.00	127,665	0	0	127,665	7,574.00	16.86	4.00
5.00	HOUSEKEEPING	7.00	340,689	0	0	340,689	19,264.00	17.69	5.00
6.00	DIETARY	8.00	510,841	0	0	510,841	24,978.00	20.45	6.00
7.00	NURSING ADMINISTRATION	9.00	937,804	0	0	937,804	21,568.00	43.48	7.00
8.00	CENTRAL SERVICES AND SUPPLY	10.00	33,880	0	0	33,880	1,965.00	17.24	8.00
9.00	PHARMACY	11.00	0	0	0	0	0.00	0.00	9.00
10.00	MEDICAL RECORDS	12.00	54,275	0	0	54,275	2,037.00	26.64	10.00
11.00	MEDICAL SOCIAL SERVICES	13.00	138,382	0	0	138,382	4,172.00	33.17	11.00
12.00	ACTIVITIES PROGRAM	14.00	113,965	0	0	113,965	6,488.00	17.57	12.00
13.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	15.00	0	0	0	0	0.00	0.00	13.00
14.00	TRAINING AND IN-SERVICE EDUCATION	16.00	0	0	0	0	0.00	0.00	14.00
15.00	PATIENT TRANSPORTATION PART A	17.00	0	0	0	0	0.00	0.00	15.00
16.00	OTHER GENERAL SERVICE	18.00	0	0	0	0	0.00	0.00	16.00

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STATISTICAL DATA

**Worksheet S-3
Part IV**

PART IV - SNF WAGE RELATED COSTS			
			AMOUNT
			1.00
RETIREMENT COST			
1.00	401k EMPLOYER CONTRIBUTIONS		1.00
2.00	TAX SHELTERED ANNUITY EMPLOYER CONTRIBUTION		2.00
3.00	QUALIFIED AND NON-QUALIFIED PENSION PLAN COST		3.00
4.00	PRIOR YEAR PENSION SERVICE COST		4.00
PLAN ADMINISTRATIVE COSTS			
5.00	401K/TSA PLAN ADMINISTRATION FEES		5.00
6.00	LEGAL/ACCOUNTING/MANAGEMENT FEES-PENSION PLAN		6.00
7.00	EMPLOYEE MANAGED CARE PROGRAM ADMINISTRATION FEES		7.00
HEALTH AND INSURANCE COSTS			
8.00	HEALTH INSURANCE	505,034	8.00
9.00	PRESCRIPTION DRUG PLAN	0	9.00
10.00	DENTAL, HEARING AND VISION PLANS	6,463	10.00
11.00	LIFE INSURANCE	0	11.00
12.00	ACCIDENTAL INSURANCE	0	12.00
13.00	DISABILITY INSURANCE	0	13.00
14.00	LONG-TERM CARE INSURANCE	0	14.00
15.00	WORKERS' COMPENSATION INSURANCE	154,642	15.00
16.00	RETIREMENT HEALTH CARE COST	0	16.00
TAXES			
17.00	FICA - EMPLOYER'S PORTION ONLY	629,212	17.00
18.00	MEDICARE TAXES - EMPLOYER'S PORTION ONLY	0	18.00
19.00	UNEMPLOYMENT INSURANCE	222,028	19.00
20.00	STATE OR FEDERAL UNEMPLOYMENT TAXES	10,800	20.00
OTHER			
21.00	EXECUTIVE DEFERRED COMPENSATION	0	21.00
22.00	DAY CARE COST AND ALLOWANCES	0	22.00
23.00	TUITION REIMBURSEMENT	0	23.00
24.00	TOTAL WAGE RELATED COST	1,528,179	24.00

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STATISTICAL DATA

Worksheet S-3
Part V

PART V - SNF REPORTING OF DIRECT CARE EXPENDITURES

		AMOUNT REPORTED	EMPLOYEE WAGE-RELATED COSTS	ADJUSTED SALARIES (COL. 1 + COL. 2)	PAID HOURS RELATED TO SALARY IN COL. 3	AVERAGE HOURLY WAGE (COL. 3 ÷ COL. 4)	
		1.00	2.00	3.00	4.00	5.00	

DIRECT SALARIES

NURSING EMPLOYEES

1.00	REGISTERED NURSE	533,329	96,563	629,892	11,842.00	53.19	1.00
2.00	LICENSED PRACTICAL NURSE	2,173,653	393,555	2,567,208	59,375.00	43.24	2.00
3.00	CERTIFIED NURSING ASSISTANT	2,794,117	505,894	3,300,011	117,370.00	28.12	3.00
4.00	TOTAL NURSING EXPENDITURES	5,501,099	996,012	6,497,111	188,587.00	34.45	4.00
5.00	PHYSICAL THERAPIST	0	0	0	0.00	0.00	5.00
6.00	PHYSICAL THERAPY ASSISTANT	0	0	0	0.00	0.00	6.00
7.00	OCCUPATIONAL THERAPIST	0	0	0	0.00	0.00	7.00
8.00	OCCUPATIONAL THERAPY ASSISTANT	0	0	0	0.00	0.00	8.00
9.00	SPEECH-LANGUAGE PATHOLOGIST	0	0	0	0.00	0.00	9.00
10.00	THERAPY AIDES AND STUDENTS	0	0	0	0.00	0.00	10.00
11.00	RESPIRATORY THERAPIST	0	0	0	0.00	0.00	11.00
12.00	OTHER MEDICAL STAFF	0	0	0	0.00	0.00	12.00

CONTRACT LABOR

NURSING EMPLOYEES

15.00	REGISTERED NURSE	0	0	0	0.00	0.00	15.00
16.00	LICENSED PRACTICAL NURSE	0	0	0	0.00	0.00	16.00
17.00	CERTIFIED NURSING ASSISTANT	0	0	0	0.00	0.00	17.00
18.00	TOTAL NURSING EXPENDITURES	0	0	0	0.00	0.00	18.00

TECHNICAL/PROFESSIONAL EMPLOYEES

19.00	PHYSICAL THERAPIST	522,965	0	522,965	9,511.00	54.99	19.00
20.00	PHYSICAL THERAPY ASSISTANT	0	0	0	0.00	0.00	20.00
21.00	OCCUPATIONAL THERAPIST	486,394	0	486,394	4,892.00	99.43	21.00
22.00	OCCUPATIONAL THERAPY ASSISTANT	0	0	0	0.00	0.00	22.00
23.00	SPEECH-LANGUAGE PATHOLOGIST	135,044	0	135,044	2,958.00	45.65	23.00
24.00	THERAPY AIDES AND STUDENTS	0	0	0	0.00	0.00	24.00
25.00	RESPIRATORY THERAPIST	3,250	0	3,250	50.00	65.00	25.00
26.00	OTHER MEDICAL STAFF	0	0	0	0.00	0.00	26.00

HOME OFFICE/CHAIN ORGANIZATION

NURSING EMPLOYEES

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

TECHNICAL/PROFESSIONAL EMPLOYEES

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

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RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

		Cost Center Description	SALARIES & WAGES	CONTRACT LABOR COSTS	LABOR SUBTOTAL	OTHER COSTS	SUBTOTAL	
			1.00	2.00	3.00	4.00	5.00	
GENERAL SERVICE COST CENTERS								
1.00	00100	CAPITAL RELATED-BUILDINGS & FIXTURES				3,214,134	3,214,134	1.00
2.00	00200	CAPITAL RELATED-MOVABLE EQUIPMENT				89,486	89,486	2.00
3.00	00300	EMPLOYEE BENEFITS DEPARTMENT	0	0	0	1,567,315	1,567,315	3.00
4.00	00400	ADMINISTRATIVE AND GENERAL	559,850	14,407	574,257	4,377,572	4,951,829	4.00
5.00	00500	PLANT OP, MAINT. & REPAIRS	121,853	5,728	127,581	576,044	703,625	5.00
6.00	00600	LAUNDRY AND LINEN SERVICE	127,665	0	127,665	29,584	157,249	6.00
7.00	00700	HOUSEKEEPING	340,689	0	340,689	42,620	383,309	7.00
8.00	00800	DIETARY	510,841	52	510,893	464,425	975,318	8.00
9.00	00900	NURSING ADMINISTRATION	937,804	77,744	1,015,548	0	1,015,548	9.00
10.00	01000	CENTRAL SERVICES AND SUPPLY	33,880	0	33,880	0	33,880	10.00
11.00	01100	PHARMACY	0	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS	54,275	0	54,275	0	54,275	12.00
13.00	01300	MEDICAL SOCIAL SERVICES	138,382	1,800	140,182	0	140,182	13.00
14.00	01400	ACTIVITIES PROGRAM	113,965	2,291	116,256	24,406	140,662	14.00
16.00	01600	TRAINING AND IN-SERVICE EDUCATION	0	0	0	8,878	8,878	16.00
17.00	01700	PATIENT TRANSPORTATION PART A	0	0	0	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS								
25.00	02500	SKILLED NURSING FACILITY	5,501,098	0	5,501,098	320,541	5,821,639	25.00
26.00	02600	NURSING FACILITY	0	0	0	0	0	26.00
27.00	02700	ICF/IID	0	0	0	0	0	27.00
ANCILLARY SERVICE COST CENTERS								
30.00	03000	RADIOLOGY-DIAGNOSTIC	0	0	0	49,708	49,708	30.00
31.00	03100	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	31.00
32.00	03200	LABORATORY	0	0	0	87,615	87,615	32.00
33.00	03300	INTRAVENOUS THERAPY	0	0	0	0	0	33.00
34.00	03400	RESPIRATORY THERAPY	0	3,250	3,250	7,528	10,778	34.00
35.00	03500	PHYSICAL THERAPY	0	522,965	522,965	4,521	527,486	35.00
36.00	03600	OCCUPATIONAL THERAPY	0	486,394	486,394	0	486,394	36.00
37.00	03700	SPEECH LANGUAGE PATHOLOGIST	0	135,044	135,044	0	135,044	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	11,729	11,729	40.00
41.00	04100	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	448,414	448,414	41.00
42.00	04200	DRUGS: IV SOLUTIONS	0	0	0	0	0	42.00
43.00	04300	DENTAL CARE	0	0	0	0	0	43.00
44.00	04400	APPLIANCES AND EQUIPMENT	0	0	0	0	0	44.00
45.00	04500	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	45.00
46.00	04600	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	46.00
47.00	04700	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS								
60.00	06000	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	60.00
61.00	06100	OUTPATIENT LABORATORY	0	0	0	0	0	61.00
62.00	06200	PORTABLE X-RAY SERVICES	0	0	0	0	0	62.00
63.00	06300	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	63.00
64.00	06400	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS								
70.00	07000	HOME HEALTH AGENCY	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	106,610	106,610	71.00
72.00	07200	HOSPICE	0	0	0	0	0	72.00
73.00	07300	CORF	0	0	0	0	0	73.00
74.00	07400	OPT	0	0	0	0	0	74.00
75.00	07500	OOT	0	0	0	0	0	75.00
76.00	07600	OSP	0	0	0	0	0	76.00
77.00	07700	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS								

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RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

		Cost Center Description	SALARIES & WAGES	CONTRACT LABOR COSTS	LABOR SUBTOTAL	OTHER COSTS	SUBTOTAL	
			1.00	2.00	3.00	4.00	5.00	
80.00	08000	PREVENTIVE VACCINES				14,307	14,307	80.00
81.00	08100	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	81.00
89.00		SUBTOTAL	8,440,302	1,249,675	9,689,977	11,445,437	21,135,414	89.00
NONREIMBURSABLE COST CENTERS								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	NONPAID WORKERS	0	0	0	0	0	91.00
92.00	09200	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	BARBER & BEAUTY	0	0	0	0	0	93.00
100.00		TOTAL	8,440,302	1,249,675	9,689,977	11,445,437	21,135,414	100.00

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RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

		Cost Center Description	RECLASS- IFICATIONS	RECLASSIFIED TRIAL BALANCE	ADJUSTMENTS	EXPENSES FOR COST ALLOCATION	
			6.00	7.00	8.00	9.00	
GENERAL SERVICE COST CENTERS							
1.00	00100	CAPITAL RELATED-BUILDINGS & FIXTURES	0	3,214,134	0	3,214,134	1.00
2.00	00200	CAPITAL RELATED-MOVABLE EQUIPMENT	0	89,486	0	89,486	2.00
3.00	00300	EMPLOYEE BENEFITS DEPARTMENT	0	1,567,315	0	1,567,315	3.00
4.00	00400	ADMINISTRATIVE AND GENERAL	0	4,951,829	-2,349,436	2,602,393	4.00
5.00	00500	PLANT OP, MAINT. & REPAIRS	0	703,625	0	703,625	5.00
6.00	00600	LAUNDRY AND LINEN SERVICE	0	157,249	0	157,249	6.00
7.00	00700	HOUSEKEEPING	0	383,309	0	383,309	7.00
8.00	00800	DIETARY	0	975,318	-240	975,078	8.00
9.00	00900	NURSING ADMINISTRATION	0	1,015,548	0	1,015,548	9.00
10.00	01000	CENTRAL SERVICES AND SUPPLY	0	33,880	0	33,880	10.00
11.00	01100	PHARMACY	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS	0	54,275	0	54,275	12.00
13.00	01300	MEDICAL SOCIAL SERVICES	0	140,182	0	140,182	13.00
14.00	01400	ACTIVITIES PROGRAM	0	140,662	0	140,662	14.00
16.00	01600	TRAINING AND IN-SERVICE EDUCATION	0	8,878	0	8,878	16.00
17.00	01700	PATIENT TRANSPORTATION PART A	0	0	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS							
25.00	02500	SKILLED NURSING FACILITY	0	5,821,639	0	5,821,639	25.00
26.00	02600	NURSING FACILITY	0	0	0	0	26.00
27.00	02700	ICF/IID	0	0	0	0	27.00
ANCILLARY SERVICE COST CENTERS							
30.00	03000	RADIOLOGY-DIAGNOSTIC	0	49,708	0	49,708	30.00
31.00	03100	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	31.00
32.00	03200	LABORATORY	0	87,615	0	87,615	32.00
33.00	03300	INTRAVENOUS THERAPY	0	0	0	0	33.00
34.00	03400	RESPIRATORY THERAPY	0	10,778	0	10,778	34.00
35.00	03500	PHYSICAL THERAPY	0	527,486	0	527,486	35.00
36.00	03600	OCCUPATIONAL THERAPY	0	486,394	0	486,394	36.00
37.00	03700	SPEECH LANGUAGE PATHOLOGIST	0	135,044	0	135,044	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	11,729	0	11,729	40.00
41.00	04100	DRUGS: DRUGS CHARGED TO PATIENTS	0	448,414	0	448,414	41.00
42.00	04200	DRUGS: IV SOLUTIONS	0	0	0	0	42.00
43.00	04300	DENTAL CARE	0	0	0	0	43.00
44.00	04400	APPLIANCES AND EQUIPMENT	0	0	0	0	44.00
45.00	04500	BLOOD AND BLOOD PRODUCTS	0	0	0	0	45.00
46.00	04600	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	46.00
47.00	04700	OTHER ANCILLARY SERVICE COST	0	0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS							
60.00	06000	SCREENING & PREVENTIVE SERVICES	0	0	0	0	60.00
61.00	06100	OUTPATIENT LABORATORY	0	0	0	0	61.00
62.00	06200	PORTABLE X-RAY SERVICES	0	0	0	0	62.00
63.00	06300	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	63.00
64.00	06400	OTHER OUTPATIENT SERVICE COST	0	0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS							
70.00	07000	HOME HEALTH AGENCY	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	106,610	-18,226	88,384	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

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RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

		Cost Center Description	RECLASS- IFICATIONS	RECLASSIFIED TRIAL BALANCE	ADJUSTMENTS	EXPENSES FOR COST ALLOCATION		
			6.00	7.00	8.00	9.00		
COST REIMBURSED SERVICES COST CENTERS								
80.00	08000	PREVENTIVE VACCINES	0	14,307	0	14,307		80.00
81.00	08100	OTHER COST REIMBURSED SERVICE COST	0	0	0	0		81.00
89.00		SUBTOTAL	0	21,135,414	-2,367,902	18,767,512		89.00
NONREIMBURSABLE COST CENTERS								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0		90.00
91.00	09100	NONPAID WORKERS	0	0	0	0		91.00
92.00	09200	PHYSICIAN PRIVATE OFFICES	0	0	0	0		92.00
93.00	09300	BARBER & BEAUTY	0	0	0	0		93.00
100.00		TOTAL	0	21,135,414	-2,367,902	18,767,512		100.00

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RECONCILIATION OF CAPITAL COSTS CENTERS

Worksheet A-7

PART I - ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES									
		BEGINNING BALANCES	ACQUISITIONS			DISPOSALS AND RETIREMENTS	ENDING BALANCE	FULLY DEPRECIATED ASSETS	
		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	95,837	42,129	0	42,129	0	137,966	0	4.00
5.00	FIXED EQUIPMENT	0	0	0	0	0	0	0	5.00
6.00	MOVABLE EQUIPMENT	159,523	45,357	0	45,357	0	204,880	3,658	6.00
7.00	SUBTOTAL	255,360	87,486	0	87,486	0	342,846	3,658	7.00
8.00	RECONCILING ITEMS	0	0	0	0	0	0	0	8.00
9.00	TOTAL	255,360	87,486	0	87,486	0	342,846	3,658	9.00
PART II - RECONCILIATION OF CAPITAL COST CENTERS (SUMMARY OF CAPITAL)									
		DEPRECIATION	LEASE	INTEREST	INSURANCE	TAXES	OTHER CAPITAL RELATED COSTS	TOTAL	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	
1.00	CAPITAL RELATED COSTS - BUILDINGS & FIXTURES	50,338	2,894,233	0	32,719	236,844	0	3,214,134	1.00
2.00	CAPITAL RELATED COSTS - MOVABLE EQUIPMENT	0	89,486	0	0	0	0	89,486	2.00
3.00	TOTAL	50,338	2,983,719	0	32,719	236,844	0	3,303,620	3.00

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ADJUSTMENTS TO EXPENSES

Worksheet A-8

						WORKSHEET A	
	DESCRIPTION OF ADJUSTMENT	BASIS	AMOUNT	COST CENTER	LINE NO.		
	1.00	2.00	3.00	4.00	5.00		
1.00	INVESTMENT INCOME ON RESTRICTED FUNDS (CMS PUB. 15-1, CHAPTER 2)	B	-4,005	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	-418,370			10.00	
11.00	LAUNDRY AND LINEN SERVICE		0		0.00	11.00	
12.00	REVENUE - EMPLOYEE MEALS	B	-240	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		0		0.00	16.00	
17.00	VENDING MACHINES		0		0.00	17.00	
18.00	INCOME FROM IMPOSITION OF INTEREST, FINANCE, OR PENALTY CHARGES (CMS PUB. 15-1, CHAPTER 21)		0		0.00	18.00	
19.00	INTEREST EXPENSE ON MEDICARE OVERPAYMENTS AND BORROWINGS TO REPAY MEDICARE OVERPAYMENTS		0		0.00	19.00	
20.00	DEPRECIATION--BUILDINGS AND FIXTURES		0	CAPITAL RELATED-BUILDINGS & FIXTURES	1.00	20.00	
21.00	DEPRECIATION--MOVABLE EQUIPMENT		0	CAPITAL RELATED-MOVABLE EQUIPMENT	2.00	21.00	
22.00	SHORT TERM INPATIENT HOSPICE CARE		0		0.00	22.00	
23.00	HOSPICE NON-CORE CONTRACTED SERVICES		0		0.00	23.00	
24.00	OTHER REVENUE - MISC	B	-15,138	ADMINISTRATIVE AND GENERAL	4.00	24.00	
24.01	OTHER REV - CREDIT CARD CASH BACK	B	-643	ADMINISTRATIVE AND GENERAL	4.00	24.01	
24.02	TRANSPORTATION PRIOR PERIOD	A	-18,226	AMBULANCE	71.00	24.02	
24.03	BAD DEBTS	A	-1,748,700	ADMINISTRATIVE AND GENERAL	4.00	24.03	
24.04	DONATIONS	A	-2,071	ADMINISTRATIVE AND GENERAL	4.00	24.04	
24.05	MARKETING	A	-82,377	ADMINISTRATIVE AND GENERAL	4.00	24.05	
25.00	RESIDENT MISSING ITEMS	A	-59	ADMINISTRATIVE AND GENERAL	4.00	25.00	
26.00	CORPORATE TAX	A	-450	ADMINISTRATIVE AND GENERAL	4.00	26.00	
27.00	INSURANCE PRIOR PERIOD	A	-77,623	ADMINISTRATIVE AND GENERAL	4.00	27.00	
100.00	TOTAL		-2,367,902			100.00	

ATLAS REHAB & HC AT WEST DEPTFORD	Period:	Run Date Time:	5/28/2026 4:46
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RELATED ORGANIZATIONS AND HOME OFFICE COSTS

Worksheet A-8-1
Parts I & II

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

WORKSHEET A COST CENTER								
LINE #	DESCRIPTION	EXPENSE ITEM	LINE # ON PART II	AMOUNT ALLOWABLE IN COST	AMOUNT INCLUDED IN WKST. A, COL. 9	NET ADJUSTMENT		
1.00	2.00	3.00	4.00	5.00	6.00	7.00		
1.00	4.00	ADMINISTRATIVE AND GENERAL	MANAGEMENT	1.00	745,444	1,163,814	-418,370	1.00
2.00	0.00			0.00	0	0	0	2.00
3.00	0.00			0.00	0	0	0	3.00
4.00	0.00			0.00	0	0	0	4.00
5.00	0.00			0.00	0	0	0	5.00
6.00	0.00			0.00	0	0	0	6.00
7.00	0.00			0.00	0	0	0	7.00
8.00	0.00			0.00	0	0	0	8.00
9.00	0.00			0.00	0	0	0	9.00
10.00	0.00			0.00	0	0	0	10.00
100.00	TOTAL				745,444	1,163,814	-418,370	100.00

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	WEST DEPTFORD SNF OPERATIONS LLC	100.00	ATLAS HEALTHCARE NJ LLC		100.00	MANAGEMENT COMPANY	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 WEST DEPTFORD		Period:	Run Date Time:
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			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	
GENERAL SERVICE COST CENTERS										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	3,214,134	3,214,134							1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT	89,486		89,486						2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT	1,567,315	118,779	3,307	1,689,401					3.00
4.00	ADMINISTRATIVE AND GENERAL	2,602,393	0	0	112,059	2,714,452	2,714,452			4.00
5.00	PLANT OP, MAINT. & REPAIRS	703,625	147,332	4,102	24,390	879,449	148,708	1,028,157		5.00
6.00	LAUNDRY AND LINEN SERVICE	157,249	64,611	1,799	25,553	249,212	42,140	22,534	313,886	6.00
7.00	HOUSEKEEPING	383,309	20,966	584	68,192	473,051	79,989	7,312	0	7.00
8.00	DIETARY	975,078	350,137	9,748	102,249	1,437,212	243,021	122,114	0	8.00
9.00	NURSING ADMINISTRATION	1,015,548	27,084	754	187,710	1,231,096	208,168	9,446	0	9.00
10.00	CENTRAL SERVICES AND SUPPLY	33,880	135,013	3,759	6,781	179,433	30,341	47,087	0	10.00
11.00	PHARMACY	0	0	0	0	0	0	0	0	11.00
12.00	MEDICAL RECORDS	54,275	0	0	10,864	65,139	11,014	0	0	12.00
13.00	MEDICAL SOCIAL SERVICES	140,182	9,871	275	27,698	178,026	30,103	3,443	0	13.00
14.00	ACTIVITIES PROGRAM	140,662	63,224	1,760	22,811	228,457	38,630	22,050	0	14.00
16.00	TRAINING AND IN-SERVICE EDUCATION	8,878	0	0	0	8,878	1,501	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	5,821,639	2,079,696	57,901	1,101,094	9,060,330	1,532,039	725,318	313,886	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	0	0	0	0	27.00
ANCILLARY SERVICE COST CENTERS										
30.00	RADIOLOGY-DIAGNOSTIC	49,708	0	0	0	49,708	8,405	0	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	31.00
32.00	LABORATORY	87,615	0	0	0	87,615	14,815	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	33.00
34.00	RESPIRATORY THERAPY	10,778	0	0	0	10,778	1,822	0	0	34.00
35.00	PHYSICAL THERAPY	527,486	99,526	2,771	0	629,783	106,491	34,711	0	35.00
36.00	OCCUPATIONAL THERAPY	486,394	49,518	1,379	0	537,291	90,852	17,270	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	135,044	10,687	298	0	146,029	24,692	3,727	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	11,729	15,092	420	0	27,241	4,606	5,264	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	448,414	0	0	0	448,414	75,823	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	88,384	0	0	0	88,384	14,945	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 WEST DEPTFORD		Period:	Run Date Time:	5/28/2026 4:46
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		To: 12/31/2025	Version:	2.7.181.0

ALLOCATION OF GENERAL SERVICES COSTS

**Worksheet B
Part I**

	Cost Center Description	NET EXPENSES FOR COST ALLOCATION	CRC - B&F	CRC - ME	EMPLOYEE BENEFITS DEPARTMENT	Subtotal	ADMINISTRATIVE AND GENERAL	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	3.00	3A	4.00	5.00	6.00	
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	14,307	408	11	0	14,726	2,490	142	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	18,767,512	3,191,944	88,868	1,689,401	18,744,704	2,710,595	1,020,418	313,886	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	BARBER & BEAUTY	0	22,190	618	0	22,808	3,857	7,739	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	18,767,512	3,214,134	89,486	1,689,401	18,767,512	2,714,452	1,028,157	313,886	100.00

ATLAS REHAB & HC AT WEST DEPTFORD	Period: From: 01/01/2025 To: 12/31/2025	Run Date Time: 5/28/2026 4:46 MCRIF32 Version: 2.7.181.0
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ALLOCATION OF GENERAL SERVICES COSTS

**Worksheet B
Part I**

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICES	ACTIVITIES PROGRAM	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
GENERAL SERVICE COST CENTERS										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES									1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT									3.00
4.00	ADMINISTRATIVE AND GENERAL									4.00
5.00	PLANT OP, MAINT. & REPAIRS									5.00
6.00	LAUNDRY AND LINEN SERVICE									6.00
7.00	HOUSEKEEPING	560,352								7.00
8.00	DIETARY	68,543	1,870,890							8.00
9.00	NURSING ADMINISTRATION	5,302		1,454,012						9.00
10.00	CENTRAL SERVICES AND SUPPLY	26,430	0	0	283,291					10.00
11.00	PHARMACY	0	0	0	0	0				11.00
12.00	MEDICAL RECORDS	0	0	0	0	0	76,153			12.00
13.00	MEDICAL SOCIAL SERVICES	1,932	0	0	0	0	0	213,504		13.00
14.00	ACTIVITIES PROGRAM	12,377	0	0	0	0	0	0	301,514	14.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	407,121	1,870,890	1,454,012	107,132	0	76,153	213,504	301,514	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	0	0	0	0	27.00
ANCILLARY SERVICE COST CENTERS										
30.00	RADIOLOGY-DIAGNOSTIC	0	0	0	0	0	0	0	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	31.00
32.00	LABORATORY	0	0	0	0	0	0	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	33.00
34.00	RESPIRATORY THERAPY	0	0	0	0	0	0	0	0	34.00
35.00	PHYSICAL THERAPY	19,483	0	0	0	0	0	0	0	35.00
36.00	OCCUPATIONAL THERAPY	9,694	0	0	0	0	0	0	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	2,092	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	2,954	0	0	4,355	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	166,492	0	0	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00
73.00	CORF	0	0	0	0	0	0	0	0	73.00
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00

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ALLOCATION OF GENERAL SERVICES COSTS

**Worksheet B
Part I**

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICES	ACTIVITIES PROGRAM	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	80	0	0	5,312	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	556,008	1,870,890	1,454,012	283,291	0	76,153	213,504	301,514	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	BARBER & BEAUTY	4,344	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	560,352	1,870,890	1,454,012	283,291	0	76,153	213,504	301,514	100.00

ATLAS REHAB & HC AT WEST DEPTFORD	Period:	Run Date Time:	5/28/2026 4:46
Provider CCN: 31-5246	From: 01/01/2025	MCRIF32	2540-24
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ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B
Part I

	Cost Center Description	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	SUBTOTAL	POST STEPDOWN ADJ	TOTAL	
		16.00	17.00	19.00	20.00	21.00	
GENERAL SERVICE COST CENTERS							
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES						1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT						2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT						3.00
4.00	ADMINISTRATIVE AND GENERAL						4.00
5.00	PLANT OP, MAINT. & REPAIRS						5.00
6.00	LAUNDRY AND LINEN SERVICE						6.00
7.00	HOUSEKEEPING						7.00
8.00	DIETARY						8.00
9.00	NURSING ADMINISTRATION						9.00
10.00	CENTRAL SERVICES AND SUPPLY						10.00
11.00	PHARMACY						11.00
12.00	MEDICAL RECORDS						12.00
13.00	MEDICAL SOCIAL SERVICES						13.00
14.00	ACTIVITIES PROGRAM						14.00
16.00	TRAINING AND IN-SERVICE EDUCATION	10,379					16.00
17.00	PATIENT TRANSPORTATION PART A	0	0				17.00
INPATIENT ROUTINE SERVICE COST CENTERS							
25.00	SKILLED NURSING FACILITY	10,379	0	16,072,278	0	16,072,278	25.00
26.00	NURSING FACILITY	0		0	0	0	26.00
27.00	ICF/IID	0		0	0	0	27.00
ANCILLARY SERVICE COST CENTERS							
30.00	RADIOLOGY-DIAGNOSTIC	0		58,113	0	58,113	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0		0	0	0	31.00
32.00	LABORATORY	0		102,430	0	102,430	32.00
33.00	INTRAVENOUS THERAPY	0		0	0	0	33.00
34.00	RESPIRATORY THERAPY	0		12,600	0	12,600	34.00
35.00	PHYSICAL THERAPY	0		790,468	0	790,468	35.00
36.00	OCCUPATIONAL THERAPY	0		655,107	0	655,107	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0		176,540	0	176,540	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		44,420	0	44,420	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0		690,729	0	690,729	41.00
42.00	DRUGS: IV SOLUTIONS	0		0	0	0	42.00
43.00	DENTAL CARE	0		0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0		0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0		0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0		0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0		0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS							
60.00	SCREENING & PREVENTIVE SERVICES	0		0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0		0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0		0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0		0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0		0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS							
70.00	HOME HEALTH AGENCY	0		0	0	0	70.00
71.00	AMBULANCE	0	0	103,329	0	103,329	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 WEST DEPTFORD		Period:	Run Date Time:
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ALLOCATION OF GENERAL SERVICES COSTS

**Worksheet B
Part I**

	Cost Center Description	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	SUBTOTAL	POST STEPDOWN ADJ	TOTAL	
		16.00	17.00	19.00	20.00	21.00	
76.00	OSP	0		0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0		0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS							
80.00	PREVENTIVE VACCINES	0		22,750	0	22,750	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0		0	0	0	81.00
89.00	SUBTOTAL	10,379	0	18,728,764	0	18,728,764	89.00
NONREIMBURSABLE COST CENTERS							
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0		0	0	0	90.00
91.00	NONPAID WORKERS	0		0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0		0	0	0	92.00
93.00	BARBER & BEAUTY	0		38,748	0	38,748	93.00
98.00	CROSS FOOT ADJUSTMENTS						98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	99.00
100.00	TOTAL	10,379	0	18,767,512	0	18,767,512	100.00

ATLAS REHAB & HC AT WEST DEPTFORD		Period:	Run Date Time:
Provider CCN: 31-5246		From: 01/01/2025	5/28/2026 4:46
		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	
GENERAL SERVICE COST CENTERS										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES									1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT	0	118,779	3,307	122,086	122,086				3.00
4.00	ADMINISTRATIVE AND GENERAL	0	0	0	0	8,098	8,098			4.00
5.00	PLANT OP, MAINT. & REPAIRS	0	147,332	4,102	151,434	1,763	443	153,640		5.00
6.00	LAUNDRY AND LINEN SERVICE	0	64,611	1,799	66,410	1,847	126	3,367	71,750	6.00
7.00	HOUSEKEEPING	0	20,966	584	21,550	4,928	238	1,093	0	7.00
8.00	DIETARY	0	350,137	9,748	359,885	7,389	724	18,248	0	8.00
9.00	NURSING ADMINISTRATION	0	27,084	754	27,838	13,565	620	1,412	0	9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	135,013	3,759	138,772	490	90	7,036	0	10.00
11.00	PHARMACY	0	0	0	0	0	0	0	0	11.00
12.00	MEDICAL RECORDS	0	0	0	0	785	33	0	0	12.00
13.00	MEDICAL SOCIAL SERVICES	0	9,871	275	10,146	2,002	90	514	0	13.00
14.00	ACTIVITIES PROGRAM	0	63,224	1,760	64,984	1,649	115	3,295	0	14.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	4	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	0	2,079,696	57,901	2,137,597	79,570	4,576	108,386	71,750	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	0	0	0	0	27.00
ANCILLARY SERVICE COST CENTERS										
30.00	RADIOLOGY-DIAGNOSTIC	0	0	0	0	0	25	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	44	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	5	0	0	34.00
35.00	PHYSICAL THERAPY	0	99,526	2,771	102,297	0	317	5,187	0	35.00
36.00	OCCUPATIONAL THERAPY	0	49,518	1,379	50,897	0	271	2,581	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	10,687	298	10,985	0	74	557	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	15,092	420	15,512	0	14	787	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	0	0	226	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	45	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 WEST DEPTFORD		Period:	Run Date Time:	5/28/2026 4:46
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ALLOCATION OF CAPITAL RELATED COSTS

**Worksheet B
Part II**

	Cost Center Description	DIRECTLY ASSIGNED CAPITAL RELATED COST	CRC - B&F	CRC - ME	Subtotal	EMPLOYEE BENEFITS 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
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	0	408	11	419	0	7	21	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	0	3,191,944	88,868	3,280,812	122,086	8,087	152,484	71,750	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	BARBER & BEAUTY	0	22,190	618	22,808	0	11	1,156	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	3,214,134	89,486	3,303,620	122,086	8,098	153,640	71,750	100.00

ATLAS REHAB & HC AT WEST DEPTFORD	Period:	Run Date Time:	5/28/2026 4:46
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ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICES	ACTIVITIES PROGRAM	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
GENERAL SERVICE COST CENTERS										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES									1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT									3.00
4.00	ADMINISTRATIVE AND GENERAL									4.00
5.00	PLANT OP, MAINT. & REPAIRS									5.00
6.00	LAUNDRY AND LINEN SERVICE									6.00
7.00	HOUSEKEEPING	27,809								7.00
8.00	DIETARY	3,402	389,648							8.00
9.00	NURSING ADMINISTRATION	263		43,698						9.00
10.00	CENTRAL SERVICES AND SUPPLY	1,312	0	0	147,700					10.00
11.00	PHARMACY	0	0	0	0	0				11.00
12.00	MEDICAL RECORDS	0	0	0	0	0	818			12.00
13.00	MEDICAL SOCIAL SERVICES	96	0	0	0	0	0	12,848		13.00
14.00	ACTIVITIES PROGRAM	614	0	0	0	0	0	0	70,657	14.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	20,203	389,648	43,698	55,856	0	818	12,848	70,657	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	0	0	0	0	27.00
ANCILLARY SERVICE COST CENTERS										
30.00	RADIOLOGY-DIAGNOSTIC	0	0	0	0	0	0	0	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	31.00
32.00	LABORATORY	0	0	0	0	0	0	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	33.00
34.00	RESPIRATORY THERAPY	0	0	0	0	0	0	0	0	34.00
35.00	PHYSICAL THERAPY	967	0	0	0	0	0	0	0	35.00
36.00	OCCUPATIONAL THERAPY	481	0	0	0	0	0	0	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	104	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	147	0	0	2,270	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	86,804	0	0	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00
73.00	CORF	0	0	0	0	0	0	0	0	73.00
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00

ATLAS REHAB & HC AT WEST DEPTFORD	Period:	Run Date Time:	5/28/2026 4:46
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ALLOCATION OF CAPITAL RELATED COSTS

**Worksheet B
Part II**

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICES	ACTIVITIES PROGRAM	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	4	0	0	2,770	0	0	0	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	27,593	389,648	43,698	147,700	0	818	12,848	70,657	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	BARBER & BEAUTY	216	0	0	0	0	0	0	0	93.00
98.00	CROSS FOOT ADJUSTMENTS									98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	27,809	389,648	43,698	147,700	0	818	12,848	70,657	100.00

ATLAS REHAB & HC AT WEST DEPTFORD	Period:	Run Date Time:	5/28/2026 4:46
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ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II

	Cost Center Description	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	SUBTOTAL	POST STEPDOWN ADJ	TOTAL		
		16.00	17.00	19.00	20.00	21.00		
GENERAL SERVICE COST CENTERS								
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES							1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT							2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT							3.00
4.00	ADMINISTRATIVE AND GENERAL							4.00
5.00	PLANT OP, MAINT. & REPAIRS							5.00
6.00	LAUNDRY AND LINEN SERVICE							6.00
7.00	HOUSEKEEPING							7.00
8.00	DIETARY							8.00
9.00	NURSING ADMINISTRATION							9.00
10.00	CENTRAL SERVICES AND SUPPLY							10.00
11.00	PHARMACY							11.00
12.00	MEDICAL RECORDS							12.00
13.00	MEDICAL SOCIAL SERVICES							13.00
14.00	ACTIVITIES PROGRAM							14.00
16.00	TRAINING AND IN-SERVICE EDUCATION	4						16.00
17.00	PATIENT TRANSPORTATION PART A	0	0					17.00
INPATIENT ROUTINE SERVICE COST CENTERS								
25.00	SKILLED NURSING FACILITY	4	0	2,995,611	0	2,995,611		25.00
26.00	NURSING FACILITY	0		0	0	0		26.00
27.00	ICF/IID	0		0	0	0		27.00
ANCILLARY SERVICE COST CENTERS								
30.00	RADIOLOGY-DIAGNOSTIC	0		25	0	25		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0		0	0	0		31.00
32.00	LABORATORY	0		44	0	44		32.00
33.00	INTRAVENOUS THERAPY	0		0	0	0		33.00
34.00	RESPIRATORY THERAPY	0		5	0	5		34.00
35.00	PHYSICAL THERAPY	0		108,768	0	108,768		35.00
36.00	OCCUPATIONAL THERAPY	0		54,230	0	54,230		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0		11,720	0	11,720		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		18,730	0	18,730		40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0		87,030	0	87,030		41.00
42.00	DRUGS: IV SOLUTIONS	0		0	0	0		42.00
43.00	DENTAL CARE	0		0	0	0		43.00
44.00	APPLIANCES AND EQUIPMENT	0		0	0	0		44.00
45.00	BLOOD AND BLOOD PRODUCTS	0		0	0	0		45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0		0	0	0		46.00
47.00	OTHER ANCILLARY SERVICE COST	0		0	0	0		47.00
OUTPATIENT SERVICE COST CENTERS								
60.00	SCREENING & PREVENTIVE SERVICES	0		0	0	0		60.00
61.00	OUTPATIENT LABORATORY	0		0	0	0		61.00
62.00	PORTABLE X-RAY SERVICES	0		0	0	0		62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0		0	0	0		63.00
64.00	OTHER OUTPATIENT SERVICE COST	0		0	0	0		64.00
OUTPATIENT REIMBURSABLE COST CENTERS								
70.00	HOME HEALTH AGENCY	0		0	0	0		70.00
71.00	AMBULANCE	0	0	45	0	45		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 WEST DEPTFORD		Period:	Run Date Time:
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ALLOCATION OF CAPITAL RELATED COSTS

**Worksheet B
Part II**

	Cost Center Description	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	SUBTOTAL	POST STEPDOWN ADJ	TOTAL	
		16.00	17.00	19.00	20.00	21.00	
76.00	OSP	0		0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0		0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS							
80.00	PREVENTIVE VACCINES	0		3,221	0	3,221	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0		0	0	0	81.00
89.00	SUBTOTAL	4	0	3,279,429	0	3,279,429	89.00
NONREIMBURSABLE COST CENTERS							
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0		0	0	0	90.00
91.00	NONPAID WORKERS	0		0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0		0	0	0	92.00
93.00	BARBER & BEAUTY	0		24,191	0	24,191	93.00
98.00	CROSS FOOT ADJUSTMENTS						98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	99.00
100.00	TOTAL	4	0	3,303,620	0	3,303,620	100.00

ATLAS REHAB & HC AT WEST DEPTFORD	Period:	Run Date Time:	5/28/2026 4:46
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COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	CRC - B&F (SQUARE FEET)	CRC - ME (SQUARE FEET)	EMPLOYEE BENEFITS DEPARTMEN T (GROSS SALARIES)	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	
GENERAL SERVICE COST CENTERS										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	39,399								1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT		39,399							2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT	1,456	1,456	8,440,302						3.00
4.00	ADMINISTRATIVE AND GENERAL	0	0	559,850	-2,714,452	16,053,060				4.00
5.00	PLANT OP, MAINT. & REPAIRS	1,806	1,806	121,853	0	879,449	36,137			5.00
6.00	LAUNDRY AND LINEN SERVICE	792	792	127,665	0	249,212	792	53,739		6.00
7.00	HOUSEKEEPING	257	257	340,689	0	473,051	257	0	35,088	7.00
8.00	DIETARY	4,292	4,292	510,841	0	1,437,212	4,292	0	4,292	8.00
9.00	NURSING ADMINISTRATION	332	332	937,804	0	1,231,096	332	0	332	9.00
10.00	CENTRAL SERVICES AND SUPPLY	1,655	1,655	33,880	0	179,433	1,655	0	1,655	10.00
11.00	PHARMACY	0	0	0	0	0	0	0	0	11.00
12.00	MEDICAL RECORDS	0	0	54,275	0	65,139	0	0	0	12.00
13.00	MEDICAL SOCIAL SERVICES	121	121	138,382	0	178,026	121	0	121	13.00
14.00	ACTIVITIES PROGRAM	775	775	113,965	0	228,457	775	0	775	14.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	8,878	0	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	25,493	25,493	5,501,098	0	9,060,330	25,493	53,739	25,493	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	0	0	0	0	27.00
ANCILLARY SERVICE COST CENTERS										
30.00	RADIOLOGY-DIAGNOSTIC	0	0	0	0	49,708	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	87,615	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	10,778	0	0	0	34.00
35.00	PHYSICAL THERAPY	1,220	1,220	0	0	629,783	1,220	0	1,220	35.00
36.00	OCCUPATIONAL THERAPY	607	607	0	0	537,291	607	0	607	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	131	131	0	0	146,029	131	0	131	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	185	185	0	0	27,241	185	0	185	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	0	448,414	0	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	88,384	0	0	0	71.00
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00

ATLAS REHAB & HC AT WEST DEPTFORD		Period:	Run Date Time:
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COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	CRC - B&F (SQUARE FEET)	CRC - ME (SQUARE FEET)	EMPLOYEE BENEFITS DEPARTMEN T (GROSS SALARIES)	RECONCIL- IATION	ADMINISTRA TIVE AND GENERAL (ACCUM COST)	PLANT OP, MAINT & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (PATIENT CENSUS)	HOUSEKEEPI NG (SQUARE FEET)	
73.00	CORF	0	0	0	4A 0	0	0	0	0	73.00
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	5	5	0	0	14,726	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	39,127	39,127	8,440,302	-2,714,452	16,030,252	35,865	53,739	34,816	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	BARBER & BEAUTY	272	272	0	0	22,808	272	0	272	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	3,214,134	89,486	1,689,401		2,714,452	1,028,157	313,886	560,352	102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	81.579076	2.271276	0.200159		0.169092	28.451642	5.840935	15.969904	103.00
104.00	COST TO BE ALLOCATED - WKST B, PART II			122,086		8,098	153,640	71,750	27,809	104.00
105.00	UNIT COST MULTIPLIER - WKST B, PART II			0.014465		0.000504	4.251598	1.335157	0.792550	105.00

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COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	DIETARY (MEALS SERVED)	NURSING ADMIN (DIRECT NURSING)	CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	PHARMACY (COSTED REQUIS)	MEDICAL RECORDS (PATIENT CENSUS)	MEDICAL SOCIAL SERVICES (PATIENT CENSUS)	ACTIVITIES PROGRAM (PATIENT CENSUS)	TRAINING & IN-SERVICE EDUCATION (PATIENT CENSUS)	
		8.00	9.00	10.00	11.00	12.00	13.00	14.00	16.00	
GENERAL SERVICE COST CENTERS										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES									1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT									3.00
4.00	ADMINISTRATIVE AND GENERAL									4.00
5.00	PLANT OP, MAINT. & REPAIRS									5.00
6.00	LAUNDRY AND LINEN SERVICE									6.00
7.00	HOUSEKEEPING									7.00
8.00	DIETARY	161,217								8.00
9.00	NURSING ADMINISTRATION	0	188,587							9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	762,991						10.00
11.00	PHARMACY	0	0	0	0					11.00
12.00	MEDICAL RECORDS	0	0	0	0	53,739				12.00
13.00	MEDICAL SOCIAL SERVICES	0	0	0	0	0	53,739			13.00
14.00	ACTIVITIES PROGRAM	0	0	0	0	0	0	53,739		14.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	53,739	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	161,217	188,587	288,541	0	53,739	53,739	53,739	53,739	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	0	0	0	0	27.00
ANCILLARY SERVICE COST CENTERS										
30.00	RADIOLOGY-DIAGNOSTIC	0	0	0	0	0	0	0	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	31.00
32.00	LABORATORY	0	0	0	0	0	0	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	33.00
34.00	RESPIRATORY THERAPY	0	0	0	0	0	0	0	0	34.00
35.00	PHYSICAL THERAPY	0	0	0	0	0	0	0	0	35.00
36.00	OCCUPATIONAL THERAPY	0	0	0	0	0	0	0	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0	0	0	0	0	0	0	37.00
38.00	AUDIOLOGY	0	0	0	0	0	0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	11,729	0	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	448,414	0	0	0	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00
73.00	CORF	0	0	0	0	0	0	0	0	73.00

ATLAS REHAB & HC AT WEST DEPTFORD		Period:	Run Date Time:	5/28/2026 4:46
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COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	DIETARY (MEALS SERVED)	NURSING ADMIN (DIRECT NURSING)	CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	PHARMACY (COSTED REQUIS)	MEDICAL RECORDS (PATIENT CENSUS)	MEDICAL SOCIAL SERVICES (PATIENT CENSUS)	ACTIVITIES PROGRAM (PATIENT CENSUS)	TRAINING & IN-SERVICE EDUCATION (PATIENT CENSUS)	
		8.00	9.00	10.00	11.00	12.00	13.00	14.00	16.00	
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	0	0	14,307	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	161,217	188,587	762,991	0	53,739	53,739	53,739	53,739	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	BARBER & BEAUTY	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	1,870,890	1,454,012	283,291	0	76,153	213,504	301,514	10,379	102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	11.604794	7.710033	0.371290	0.000000	1.417090	3.972981	5.610711	0.193137	103.00
104.00	COST TO BE ALLOCATED - WKST B, PART II	389,648	43,698	147,700	0	818	12,848	70,657	4	104.00
105.00	UNIT COST MULTIPLIER - WKST B, PART II	2.416916	0.231713	0.193580	0.000000	0.015222	0.239081	1.314818	0.000074	105.00

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COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

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

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COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	PATIENT TRANSPORT PART A (USAGE)	
		17.00	
75.00	OOT		75.00
76.00	OSP		76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST		77.00
COST REIMBURSED SERVICES COST CENTERS			
80.00	PREVENTIVE VACCINES		80.00
81.00	OTHER COST REIMBURSED SERVICE COST		81.00
89.00	SUBTOTAL	0	89.00
NONREIMBURSABLE COST CENTERS			
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN		90.00
91.00	NONPAID WORKERS		91.00
92.00	PHYSICIAN PRIVATE OFFICES		92.00
93.00	BARBER & BEAUTY		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

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RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS

Worksheet C

	Cost Center Description	TOTAL COST	TOTAL CHARGES	CHARGES		COST TO CHARGE RATIO	
				RECLASS-IFICATIONS	RECLASSIFIED CHARGES		
		1.00	2.00	3.00	4.00	5.00	
INPATIENT ROUTINE SERVICE COST CENTERS							
25.00	SKILLED NURSING FACILITY	16,072,278	23,241,075	0	23,241,075		25.00
26.00	NURSING FACILITY	0	0	0	0		26.00
27.00	ICF/IID	0	0	0	0		27.00
ANCILLARY SERVICE COST CENTERS							
30.00	RADIOLOGY-DIAGNOSTIC	58,113	0	0	0	0.000000	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0.000000	31.00
32.00	LABORATORY	102,430	55,232	0	55,232	1.854541	32.00
33.00	INTRAVENOUS THERAPY	0	150	0	150	0.000000	33.00
34.00	RESPIRATORY THERAPY	12,600	0	0	0	0.000000	34.00
35.00	PHYSICAL THERAPY	790,468	690,103	0	690,103	1.145435	35.00
36.00	OCCUPATIONAL THERAPY	655,107	666,428	0	666,428	0.983012	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	176,540	327,121	0	327,121	0.539678	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	44,420	0	0	0	0.000000	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	690,729	322,357	0	322,357	2.142745	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0.000000	42.00
43.00	DENTAL CARE	0	0	0	0	0.000000	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0.000000	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0.000000	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0.000000	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0.000000	47.00
OUTPATIENT SERVICE COST CENTERS							
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0.000000	64.00
OUTPATIENT REIMBURSABLE COST CENTERS							
71.00	AMBULANCE	103,329	8,291	0	8,291	12.462791	71.00
COST REIMBURSED SERVICES COST CENTERS							
80.00	PREVENTIVE VACCINES	22,750	57,656	0	57,656	0.394582	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0.000000	81.00
100.00	Total	18,728,764	25,368,413	0	25,368,413		100.00

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COMPUTATION OF INPATIENT ROUTINE COSTS

Worksheet D

Title XVIII Skilled Nursing Facility

		RATIO OF COST TO CHARGES	HEALTHCARE CHARGES			HEALTHCARE COSTS			
			INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	
ANCILLARY SERVICE COST CENTERS									
30.00	RADIOLOGY-DIAGNOSTIC	0.000000	0	0		0	0		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0.000000	0	0		0	0		31.00
32.00	LABORATORY	1.854541	54,491	0		101,056	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	1.145435	433,250	0		496,260	0		35.00
36.00	OCCUPATIONAL THERAPY	0.983012	412,577	0		405,568	0		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0.539678	213,472	0		115,206	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	2.142745	270,698	0		580,037	0		41.00
42.00	DRUGS: IV SOLUTIONS	0.000000	0	0		0	0		42.00
43.00	DENTAL CARE	0.000000	0	0		0	0		43.00
44.00	APPLIANCES AND EQUIPMENT	0.000000	0	0		0	0		44.00
45.00	BLOOD AND BLOOD PRODUCTS	0.000000	0	0		0	0		45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0.000000	0	0		0	0		46.00
47.00	OTHER ANCILLARY SERVICE COST	0.000000	0	0		0	0		47.00
OUTPATIENT SERVICE COST CENTERS									
64.00	OTHER OUTPATIENT SERVICE COST	0.000000	0	0		0	0		64.00
OUTPATIENT REIMBURSABLE COST CENTERS									
71.00	AMBULANCE	12.462791	0	0		0	0		71.00
COST REIMBURSED SERVICES COST CENTERS									
80.00	PREVENTIVE VACCINES	0.394582			51,657			20,383	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0.000000	0	0		0	0		81.00
100.00	Total		1,384,488	0	51,657	1,698,127	0	20,383	100.00

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COMPUTATION OF INPATIENT ROUTINE COSTS

Worksheet D-1

Title XVIII Skilled Nursing Facility

		1.00	
INPATIENT DAYS			
1.00	INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS	53,739	1.00
2.00	PRIVATE ROOM DAYS	0	2.00
3.00	INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	12,700	3.00
4.00	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	0	4.00
5.00	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST	16,072,278	5.00
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT			
6.00	GENERAL INPATIENT ROUTINE SERVICE CHARGES	23,241,075	6.00
7.00	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	0.691546	7.00
8.00	ENTER PRIVATE ROOM CHARGES FROM YOUR RECORDS	0	8.00
9.00	AVERAGE PRIVATE ROOM PER DIEM CHARGE	0.00	9.00
10.00	ENTER SEMI-PRIVATE ROOM CHARGES FROM YOUR RECORDS	0	10.00
11.00	AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE	0.00	11.00
12.00	AVERAGE PER DIEM PRIVATE ROOM CHARGE DIFFERENTIAL	0.00	12.00
13.00	AVERAGE PER DIEM PRIVATE ROOM COST DIFFERENTIAL	0.00	13.00
14.00	PRIVATE ROOM COST DIFFERENTIAL ADJUSTMENT	0	14.00
15.00	GENERAL INPATIENT ROUTINE SERVICE COST NET OF PRIVATE ROOM COST DIFFERENTIAL	16,072,278	15.00
PROGRAM INPATIENT ROUTINE SERVICE COSTS			
16.00	ADJUSTED GENERAL INPATIENT SERVICE COST PER DIEM	299.08	16.00
17.00	PROGRAM ROUTINE SERVICE COST	3,798,316	17.00
18.00	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM	0	18.00
19.00	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	3,798,316	19.00
20.00	CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS	2,995,611	20.00
21.00	PER DIEM CAPITAL RELATED COSTS	55.74	21.00
22.00	PROGRAM CAPITAL RELATED COST	707,898	22.00
23.00	INPATIENT ROUTINE SERVICE COST	3,090,418	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	3,090,418	25.00
26.00	ENTER THE PER DIEM LIMITATION		26.00
27.00	INPATIENT ROUTINE SERVICE COST LIMITATION		27.00
28.00	REIMBURSABLE INPATIENT ROUTINE SERVICE COSTS		28.00

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CALCULATION OF REIMBURSEMENT SETTLEMENT - MEDICARE PART A

**Worksheet E
Part A**

Title XVIII Skilled Nursing Facility

		1.00	
1.00	INPATIENT PPS AMOUNT	10,130,004	1.00
2.00	ALLOWABLE BAD DEBTS	891,125	2.00
3.00	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL ELIGIBLE BENEFICIARIES	295,058	3.00
4.00	REIMBURSABLE BAD DEBTS	579,231	4.00
5.00	TOTAL REIMBURSABLE COST	10,709,235	5.00
6.00	PRIMARY PAYER AMOUNTS	16,836	6.00
7.00	COINSURANCE	1,783,055	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	11,585	10.00
11.00	SEQUESTRATION AMOUNT	166,602	11.00
12.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0	12.00
13.00	NET REIMBURSABLE COST	8,731,157	13.00
14.00	INTERIM PAYMENTS	8,230,966	14.00
15.00	TENTATIVE ADJUSTMENT	0	15.00
16.00	BALANCE DUE PROVIDER/PROGRAM	500,191	16.00
17.00	PROTESTED AMOUNTS	0	17.00

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CALCULATION OF REIMBURSEMENT SETTLEMENT - MEDICARE PART B

**Worksheet E
Part B**

Title XVIII Skilled Nursing Facility

		1.00	
1.00	PART B ANCILLARY SERVICE COSTS	0	1.00
2.00	PREVENTIVE VACCINES	20,383	2.00
3.00	TOTAL REASONABLE COSTS	20,383	3.00
4.00	MEDICARE PART B ANCILLARY CHARGES	51,657	4.00
5.00	COST OF COVERED SERVICES	20,383	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	20,383	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	408	14.00
15.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0	15.00
16.00	NET REIMBURSABLE COST	19,975	16.00
17.00	INTERIM PAYMENTS	11,643	17.00
18.00	TENTATIVE ADJUSTMENT	0	18.00
19.00	BALANCE DUE PROVIDER/PROGRAM	8,332	19.00
20.00	PROTESTED AMOUNTS	0	20.00

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ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED TO MEDICARE BENEFICIARIES

Worksheet E-1

Title XVIII Skilled Nursing Facility

		PART A		PART B		
		DATE	AMOUNT	DATE	AMOUNT	
		1.00	2.00	3.00	4.00	
1.00	TOTAL INTERIM PAYMENTS PAID TO PROVIDER		8,272,385		11,643	1.00
2.00	INTERIM PAYMENTS PAYABLE		0		0	2.00
3.00	RETROACTIVE LUMP SUM ADJUSTMENTS					3.00
PROGRAM TO PROVIDER						
3.01	ADJUSTMENT TO PROVIDER		0		0	3.01
3.02			0		0	3.02
3.03			0		0	3.03
3.04			0		0	3.04
3.05			0		0	3.05
PROVIDER TO PROGRAM						
3.50	ADJUSTMENT TO PROGRAM	06/10/2025	41,419		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		-41,419		0	3.99
4.00	TOTAL INTERIM PAYMENTS		8,230,966		11,643	4.00
5.00	CONTRACTOR: TENTATIVE SETTLEMENT PAYMENTS					5.00
PROGRAM TO PROVIDER						
5.01	TENTATIVE TO PROVIDER		0		0	5.01
5.02			0		0	5.02
5.03			0		0	5.03
PROVIDER TO PROGRAM						
5.50	TENTATIVE TO PROGRAM		0		0	5.50
5.51			0		0	5.51
5.52			0		0	5.52
5.99	SUBTOTAL		0		0	5.99
6.00	CONTRACTOR: NET SETTLEMENT AMOUNT					6.00
6.01	PROGRAM TO PROVIDER		500,191		8,332	6.01
6.02	PROVIDER TO PROGRAM		0		0	6.02
7.00	CONTRACTOR: TOTAL MEDICARE PROGRAM LIABILITY		8,731,157		19,975	7.00
NAME OF CONTRACTOR		CONTRACTOR NUMBER		DATE OF NPR		
1.00		2.00		3.00		
8.00						8.00

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CALCULATION OF REIMBURSEMENT SETTLEMENT - OTHER

Worksheet E-2

Title XIX Skilled Nursing Facility

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

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BALANCE SHEET

Worksheet G

		1.00	
ASSETS			
CURRENT ASSETS			
1.00	CASH ON HAND AND IN BANKS	686,637	1.00
2.00	TEMPORARY INVESTMENTS	0	2.00
3.00	NOTES RECEIVABLE	0	3.00
4.00	ACCOUNTS RECEIVABLE	7,895,352	4.00
5.00	OTHER RECEIVABLES	524,322	5.00
6.00	LESS: ALLOWANCES FOR UNCOLLECTIBLE NOTES AND ACCOUNTS RECEIVABLE	1,511,525	6.00
7.00	INVENTORY	0	7.00
8.00	PREPAID EXPENSES	69,887	8.00
9.00	OTHER CURRENT ASSETS	27,722	9.00
10.00	DUE FROM OTHER FUNDS	0	10.00
11.00	TOTAL CURRENT ASSETS)	7,692,395	11.00
FIXED ASSETS			
12.00	LAND	0	12.00
13.00	LAND IMPROVEMENTS	0	13.00
14.00	LESS: ACCUMULATED DEPRECIATION	0	14.00
15.00	BUILDINGS	0	15.00
16.00	LESS: ACCUMULATED DEPRECIATION	0	16.00
17.00	LEASEHOLD IMPROVEMENTS	137,967	17.00
18.00	LESS: ACCUMULATED AMORTIZATION	22,736	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	204,880	23.00
24.00	LESS: ACCUMULATED DEPRECIATION	79,139	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	240,972	28.00
OTHER ASSETS			
29.00	INVESTMENTS	0	29.00
30.00	DEPOSITS ON LEASES	105,197	30.00
31.00	DUE FROM OWNERS/OFFICERS	148,613	31.00
32.00	OTHER ASSETS	158,607	32.00
33.00	TOTAL OTHER ASSETS	412,417	33.00
34.00	TOTAL ASSETS	8,345,784	34.00
LIABILITIES			
CURRENT LIABILITIES			
35.00	ACCOUNTS PAYABLE	727,657	35.00
36.00	SALARIES, WAGES, AND FEES PAYABLE	454,430	36.00
37.00	PAYROLL TAXES PAYABLE	32,356	37.00
38.00	NOTES & LOANS PAYABLE (SHORT TERM)	0	38.00
39.00	DEFERRED INCOME	641,475	39.00
40.00	ACCELERATED PAYMENTS	0	40.00
41.00	DUE TO OTHER FUNDS	0	41.00
42.00	OTHER CURRENT LIABILITIES	2,222,680	42.00
43.00	TOTAL CURRENT LIABILITIES	4,078,598	43.00
LONG TERM LIABILITIES			
44.00	MORTGAGE PAYABLE	0	44.00
45.00	NOTES PAYABLE	0	45.00
46.00	UNSECURED LOANS	0	46.00
47.00	LOANS FROM OWNERS	0	47.00
48.00	OTHER LONG TERM LIABILITIES	0	48.00
49.00	TOTAL LONG TERM LIABILITIES	0	49.00
50.00	TOTAL LIABILITIES	4,078,598	50.00
CAPITAL ACCOUNTS			
51.00	FUND BALANCE	4,267,186	51.00
52.00	TOTAL LIABILITIES AND FUND BALANCES	8,345,784	52.00

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STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Worksheet G-2

PART I - PATIENT REVENUES												
		INPATIENT					OUTPATIENT					
		MEDICARE FFS	MEDICARE HMO	MEDICAID	MEDICAID HMO	OTHER	MEDICARE FFS	MEDICARE HMO	MEDICAID	MEDICAID HMO	OTHER	TOTAL
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00
GENERAL INPATIENT ROUTINE CARE SERVICES												
1.00	SKILLED NURSING FACILITY	10,254,224	2,286,828	1,106,986	8,420,823	1,172,214						23,241,075
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	10,254,224	2,286,828	1,106,986	8,420,823	1,172,214						23,241,075
ALL OTHER SERVICES												
5.00	ANCILLARY SERVICES	164,383	3,865	0	150	1,902,148	57,656	0	0	0	0	2,128,202
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	10,418,607	2,290,693	1,106,986	8,420,973	3,074,362	57,656	0	0	0	0	25,369,277
PART II - OPERATING EXPENSES												
		TOTAL										
		1.00										
11.00	OPERATING EXPENSES	21,135,414										
12.00	ADD (SPECIFY)	0										
13.00	TOTAL ADDITIONS	0										
14.00	DEDUCT (SPECIFY)	0										
15.00	TOTAL DEDUCTIONS	0										
16.00	TOTAL OPERATING EXPENSES	21,135,414										

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STATEMENT OF REVENUES AND EXPENSES

Worksheet G-3

		1.00	
INCOME FROM SERVICES TO PATIENTS			
1.00	TOTAL PATIENT REVENUES	25,369,277	1.00
2.00	LESS: CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENT ACCOUNTS	2,113,018	2.00
3.00	NET PATIENT REVENUES	23,256,259	3.00
4.00	LESS: TOTAL OPERATING EXPENSES	21,135,414	4.00
5.00	NET INCOME FROM SERVICES TO PATIENTS	2,120,845	5.00
OTHER INCOME			
6.00	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.	0	6.00
7.00	INCOME FROM INVESTMENTS	4,005	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	240	14.00
15.00	REVENUE FROM RENTAL OF LIVING QUARTERS	0	15.00
16.00	REVENUE FROM SALE OF MEDICAL AND SURGICAL SUPPLIES TO OTHER THAN PATIENTS	0	16.00
17.00	REVENUE FROM SALE OF DRUGS TO OTHER THAN PATIENTS	0	17.00
18.00	REVENUE FROM SALE OF MEDICAL RECORDS AND ABSTRACTS	0	18.00
19.00	TUITION (FEES, SALE OF TEXTBOOKS, UNIFORMS, ETC.)	0	19.00
20.00	REVENUE FROM GIFTS, FLOWER, COFFEE SHOPS, CANTEEN	0	20.00
21.00	RENTAL OF VENDING MACHINES	0	21.00
22.00	RENTAL OF SKILLED NURSING SPACE	0	22.00
23.00	GOVERNMENTAL APPROPRIATIONS	0	23.00
24.00	NON PATIENT REVENUE	15,780	24.00
25.00	PHE FUNDING	0	25.00
26.00	TOTAL OTHER INCOME	20,025	26.00
27.00	TOTAL INCOME	2,140,870	27.00
EXPENSES			
28.00	OTHER EXPENSES (SPECIFY)	0	28.00
29.00		0	29.00
30.00		0	30.00
31.00	TOTAL OTHER EXPENSES	0	31.00
32.00	NET INCOME (LOSS) FOR THE PERIOD	2,140,870	32.00