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

COMBINED FINANCIAL STATEMENTS
AND
SUPPLEMENTARY INFORMATION

DECEMBER 31, 2025

Combined Financial Statements and Supplementary Information

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

DECEMBER 31, 2025

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INDEPENDENT AUDITOR'S REPORT

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

Opinion

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

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

Basis for Opinion

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

Responsibilities of Management for the Combined Financial Statements

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

Pease Bell CPAs, LLC is a licensed independent CPA firm that provides attest services to its clients. Pease Bell CPAs, LLC operates under the "Pease Bell" brand alongside Pease Bell Advisory, LLC, which provides tax and business consulting services. These entities practice in an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations, and professional standards. Pease Bell Advisory, LLC and its subsidiary entities are not licensed CPA firms.

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

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

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

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

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

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

Rea & Bell CPAs, LLC

Cleveland, Ohio
August 28, 2026

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

COMBINED BALANCE SHEET

DECEMBER 31, 2025

ASSETS

CURRENT ASSETS		
Cash	$	19,346,172
Resident trust funds		487,916
Resident accounts receivable, net of allowance for credit losses of $17,016,303		43,883,732
Investment portfolio		5,348,017
Other receivables		4,663,943
Prepaid expenses and other current assets		5,616,020
TOTAL CURRENT ASSETS		79,345,800
PROPERTY AND EQUIPMENT, NET		10,233,203
OTHER ASSETS		
Deposits		1,279,402
Escrow deposits		1,891,523
Advances receivable - affiliates		10,403,026
Advances receivable - members		313,733
Operating lease right-of-use assets, net		241,990,629
TOTAL OTHER ASSETS		255,878,313
	$	345,457,316

See notes to combined financial statements.

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

COMBINED BALANCE SHEET

DECEMBER 31, 2025

LIABILITIES AND MEMBERS' EQUITY

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

See notes to combined financial statements.

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

COMBINED STATEMENT OF INCOME

YEAR ENDED DECEMBER 31, 2025

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

See notes to combined financial statements.

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

COMBINED STATEMENT OF CHANGES IN MEMBERS' EQUITY

YEAR ENDED DECEMBER 31, 2025

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

See notes to combined financial statements.

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

COMBINED STATEMENT OF CASH FLOWS

YEAR ENDED DECEMBER 31, 2025

CASH FLOWS FROM OPERATING ACTIVITIES	
Net income	$ 19,550,925
Adjustments to reconcile net income to net cash and restricted cash provided by operating activities:	
Depreciation and amortization	1,396,455
Realized and unrealized gains on investment portfolio	(1,182,075)
Provision for expected credit losses	10,868,097
Changes in operating assets and liabilities:	
Resident accounts receivable	(12,403,159)
Other receivables	(315,437)
Prepaid expenses and other current assets	(1,410,176)
Deposits	(490,809)
Operating lease right-of-use assets and liabilities, net	1,606,757
Resident trust funds liability	67,250
Accounts payable	(642,208)
Accounts payable - related parties	(292,877)
Accrued expenses	1,841,593
Accrued payroll and related costs	(544,085)
Security deposits liability	171,518
NET CASH AND RESTRICTED CASH PROVIDED BY OPERATING ACTIVITIES	18,221,769
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchases of property and equipment	(2,578,125)
Purchases of portfolio investments	(1,856,485)
Proceeds from sale of portfolio investments	1,873,799
Collection of advances to affiliates	3,238,925
Collection of advances to members	47,208
NET CASH AND RESTRICTED CASH PROVIDED BY INVESTING ACTIVITIES	725,322
CASH FLOWS FROM FINANCING ACTIVITIES	
Net repayments on lines of credit	(6,844,554)
Net repayments of note payable - Paycheck Protection Program	(25,541)
Advances from affiliates	274,800
Repayment of advances from members	(1,081,489)
Member contributions	5,966,160
Member distributions	(14,335,761)
NET CASH AND RESTRICTED CASH USED IN FINANCING ACTIVITIES	(16,046,385)
NET INCREASE IN CASH AND RESTRICTED CASH	2,900,706
CASH AND RESTRICTED CASH AT BEGINNING OF YEAR	18,824,905
CASH AND RESTRICTED CASH AT END OF YEAR	$ 21,725,611

See notes to combined financial statements.

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

NOTES TO COMBINED FINANCIAL STATEMENTS

DECEMBER 31, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Step 1: Identify the contract with a customer.
Step 2: Identify the performance obligations in the contract.
Step 3: Determine the transaction price.
Step 4: Allocate the transaction price to the performance obligations in the contract.
Step 5: Recognize revenue when (or as) the entity satisfies a performance obligation.

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

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

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

Disaggregation of Revenues and Accounts Receivable

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

NOTE 2 – PROPERTY AND EQUIPMENT

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

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

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

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

NOTE 3 – INVESTMENT PORTFOLIO

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

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

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

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

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

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

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

NOTE 4 – REVOLVING LINES OF CREDIT

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

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

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

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

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

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

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

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

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

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

NOTE 5 – NOTES PAYABLE

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

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

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

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

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

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

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

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

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

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

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

NOTE 6 – OPERATING LEASES

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

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

Operating lease expense	$ 13,397,227
Variable lease expense	-
Total operating lease expense	$ 13,397,227

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

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

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

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

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

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

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

Operating lease expense	$ 5,917,901
Variable lease expense	2,526
Total operating lease expense	$ 5,920,427

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

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

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

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

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

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

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

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

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

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

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

Operating lease expense	$ 4,162,258
Variable lease expense	374,666
Total operating lease expense	$ 4,536,924

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

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

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

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

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

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

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

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

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

Operating lease expense	$ 1,980,000
Adjustment to lease expense	(23,333)
Total operating lease expense	$ 1,956,667

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

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

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

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

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

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

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

Operating lease expense	$ 2,688,814
Variable lease expense	244,886
Total operating lease expense	$ 2,933,700

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

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

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

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

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

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

Operating lease expense	$ 3,600,000
Variable lease expense	-
Total operating lease expense	$ 3,600,000

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

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

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

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

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

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

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

Operating lease expense	$ 3,759,913
Variable lease expense	7,003
Total operating lease expense	$ 3,766,916

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

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

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

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

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

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

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

Operating lease expense	$ 1,906,242
Variable lease expense	225,333
Total operating lease expense	$ 2,131,575

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

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

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

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

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

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

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

Operating lease expense	$ 2,287,358
Variable lease expense	-
Total operating lease expense	$ 2,287,358

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

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

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

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

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

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

NOTE 7 – RELATED PARTY TRANSACTIONS

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

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

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

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

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

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

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

NOTE 8 – COMMITMENTS AND CONTINGENCIES

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

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

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

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

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

NOTE 9 – EMPLOYEE BENEFIT PLAN

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

NOTE 10 – CONCENTRATIONS

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

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

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

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

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

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

Medicare Reimbursement

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

New Jersey Medicaid Reimbursement

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

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

NOTE 11 – MEMBERS' EQUITY

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

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

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

- Second, to Group A and B members, pro rata, in accordance with their respective membership interests.

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

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

NOTE 12 – UNION SETTLEMENT

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

INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

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

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

Pease Bell CPAs, LLC

Cleveland, Ohio
August 28, 2026

Pease Bell CPAs, LLC is a licensed independent CPA firm that provides attest services to its clients. Pease Bell CPAs, LLC operates under the "Pease Bell" brand alongside Pease Bell Advisory, LLC, which provides tax and business consulting services. These entities practice in an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations, and professional standards. Pease Bell Advisory, LLC and its subsidiary entities are not licensed CPA firms.

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

COMBINING BALANCE SHEET

DECEMBER 31, 2025

ASSETS

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

TOTAL CURRENT ASSETS

PROPERTY AND EQUIPMENT, NET

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

TOTAL OTHER ASSETS

See independent auditor's report on supplementary information.

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

COMBINING BALANCE SHEET

DECEMBER 31, 2025

ASSETS

	[redacted]	Maywood SNF Operations LLC
CURRENT ASSETS		
Cash		$ 1,364,900
Resident trust funds		42,760
Resident accounts receivable, net		3,311,510
Investment portfolio		-
Other receivables		83,284
Prepaid expenses and other current assets		380,332
TOTAL CURRENT ASSETS		5,182,786
PROPERTY AND EQUIPMENT, NET		740,896
OTHER ASSETS		
Deposits		900
Escrow deposits		-
Advances receivable - affiliates		3,238,326
Advances receivable - members		113,085
Operating lease right-of-use assets, net		15,777,836
TOTAL OTHER ASSETS		19,130,147
		$ 25,053,829

See independent auditor's report on supplementary information.

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

COMBINING BALANCE SHEET

DECEMBER 31, 2025

ASSETS

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

See independent auditor's report on supplementary information.

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

COMBINING BALANCE SHEET

DECEMBER 31, 2025

LIABILITIES AND MEMBERS' EQUITY (DEFICIT)

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

TOTAL CURRENT LIABILITIES

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

TOTAL LONG-TERM LIABILITIES

TOTAL LIABILITIES

MEMBERS' EQUITY (DEFICIT)

See independent auditor's report on supplementary information.

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

COMBINING BALANCE SHEET

DECEMBER 31, 2025

LIABILITIES AND MEMBERS' EQUITY (DEFICIT)

	[redacted]	Maywood SNF Operations LLC
CURRENT LIABILITIES		
Lines of credit		$ -
Current maturities of operating lease liabilities		2,819,079
Resident trust funds liability		42,760
Accounts payable		412,362
Accrued payroll and related costs		360,418
Accrued expenses		199,104
Accounts payable - related parties		87,486
Current maturities of note payable - Paycheck Protection Program		-
TOTAL CURRENT LIABILITIES		3,921,209
LONG-TERM LIABILITIES		
Operating lease liabilities, net of current maturities		12,958,757
Advances payable - affiliates		50,360
Advances payable - members		-
Security deposit liability		-
TOTAL LONG-TERM LIABILITIES		13,009,117
TOTAL LIABILITIES		16,930,326
MEMBERS' EQUITY (DEFICIT)		8,123,503
		$ 25,053,829

See independent auditor's report on supplementary information.

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

COMBINING BALANCE SHEET

DECEMBER 31, 2025

LIABILITIES AND MEMBERS' EQUITY (DEFICIT)

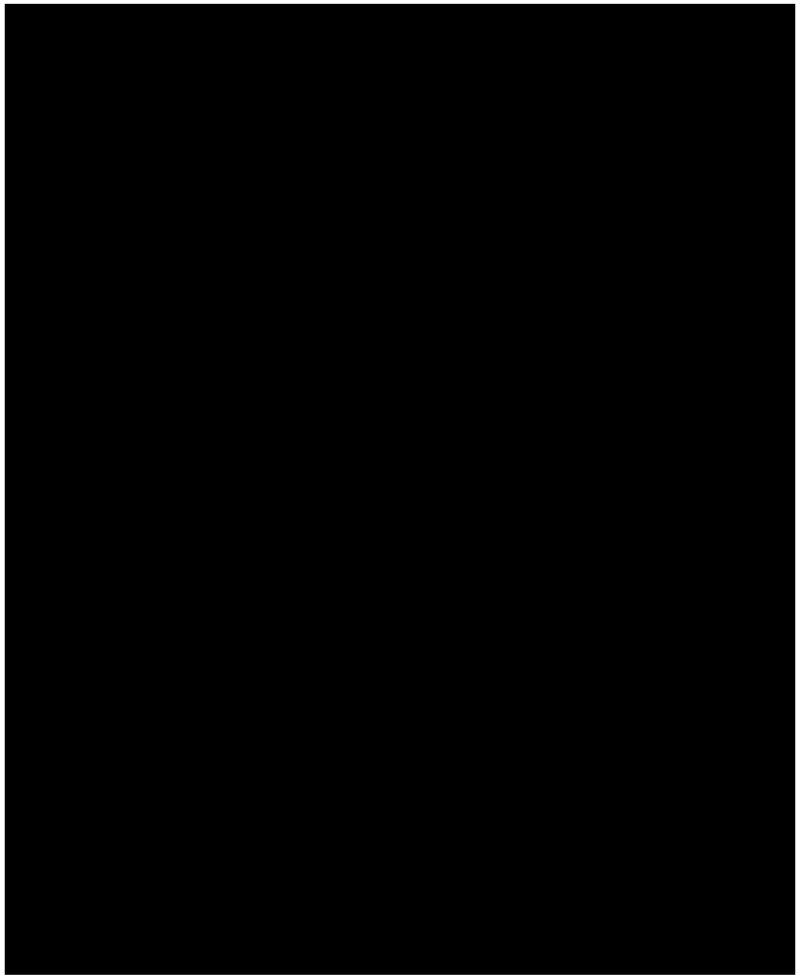
	[redacted]	Eliminations	Total
CURRENT LIABILITIES			
Lines of credit		$ -	$ 6,169,897
Current maturities of operating lease liabilities		-	24,591,755
Resident trust funds liability		-	487,916
Accounts payable		-	8,535,569
Accrued payroll and related costs		-	6,240,317
Accrued expenses		-	2,336,521
Accounts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

See independent auditor's report on supplementary information.

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

COMBINING STATEMENT OF INCOME

YEAR ENDED DECEMBER 31, 2025



REVENUES
- Net resident service revenues
- Other revenue
- Lease revenue

TOTAL REVENUES

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

TOTAL OPERATING EXPENSES

INCOME FROM OPERATIONS

OTHER INCOME (EXPENSE)
- Interest expense
- Interest income
- Other expense
- Dividends on investments
- Realized and unrealized gains on investment portfolio

TOTAL OTHER INCOME (EXPENSE)

NET INCOME (LOSS)

See independent auditor's report on supplementary information.

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

COMBINING STATEMENT OF INCOME

YEAR ENDED DECEMBER 31, 2025

	[redacted]	Maywood SNF Operations LLC
REVENUES		
Net resident service revenues		$ 21,541,579
Other revenue		87,608
Lease revenue		-
TOTAL REVENUES		21,629,187
OPERATING EXPENSES		
Nursing		5,938,467
Lease expense - facilities		3,600,000
General and administrative		2,386,000
Ancillary services		1,899,321
Dietary		1,090,244
Management fee		1,081,593
Provision for expected credit losses		523,200
Housekeeping and laundry		502,316
Bed tax assessment		345,919
Facility maintenance		262,803
Activities		233,068
Social services		162,838
Depreciation and amortization		109,531
TOTAL OPERATING EXPENSES		18,135,300
INCOME FROM OPERATIONS		3,493,887
OTHER INCOME (EXPENSE)		
Interest expense		-
Interest income		2,671
Other expense		(2,250)
Dividends on investments		-
Realized and unrealized gains on investment portfolio		-
TOTAL OTHER INCOME (EXPENSE)		421
NET INCOME (LOSS)		$ 3,494,308

See independent auditor's report on supplementary information.

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

COMBINING STATEMENT OF INCOME

YEAR ENDED DECEMBER 31, 2025

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

See independent auditor's report on supplementary information.

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

COMBINING STATISTICAL INFORMATION

FOR THE YEAR ENDED DECEMBER 31, 2025

RESIDENT DAYS
Medicaid
Medicare
HMO
Private
Hospice
Veterans

TOTAL RESIDENT DAYS

TOTAL AVAILABLE DAYS

OCCUPANCY

See independent auditor's report on supplementary information.

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

COMBINING STATISTICAL INFORMATION

FOR THE YEAR ENDED DECEMBER 31, 2025

	[redacted]	Maywood SNF Operations LLC	[redacted]	Combined
RESIDENT DAYS				
Medicaid		19,986		353,071
Medicare		13,285		137,240
HMO		3,500		46,873
Private		2,586		43,858
Hospice		515		17,116
Veterans		-		10,393
TOTAL RESIDENT DAYS		39,872		608,551
TOTAL AVAILABLE DAYS		43,800		676,704
OCCUPANCY		91%		90%

See independent auditor's report on supplementary information.

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 CENTER AT MAYWOOD	Period:	Run Date Time:	5/28/2026 4:30
	From: 01/01/2025	MCRIF32	**2540-24**
Provider CCN: 31-5386	To: 12/31/2025	Version:	2.7.181.0

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

Worksheet S
Parts I, II & III

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

PART II - CERTIFICATION OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR

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

I HEREBY CERTIFY THAT I HAVE READ THE ABOVE CERTIFICATION STATEMENT AND THAT I HAVE EXAMINED THE ACCOMPANYING ELECTRONICALLY FILED OR MANUALLY SUBMITTED COST REPORT AND THE BALANCE SHEET AND STATEMENT OF REVENUE AND EXPENSES PREPARED BY ATLAS REHAB & HC CENTER AT MAYWOOD{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	*Phil Bak*		Y	I HAVE READ AND AGREE WITH THE ABOVE CERTIFICATION STATEMENT. I CERTIFY THAT I INTEND MY ELECTRONIC SIGNATURE ON THIS CERTIFICATION TO BE THE LEGALLY BINDING EQUIVALENT OF MY ORIGINAL SIGNATURE.	1
2	Signatory Printed Name	PHIL BAK			2
3	Signatory Title	MANAGING PARTNER			3
4	Signature Date	(Dated when report is electronically signed.)			4

PART III - SETTLEMENT SUMMARY

			Title XVIII			
	Cost Center Description	Title V	Part A	Part B	Title XIX	
		1.00	2.00	3.00	4.00	
1.00	SNF	0	38,073	0	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**	**38,073**	**0**	**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 CORRESPONDENSE 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 CENTER AT MAYWOOD	Period:	Run Date Time: 5/28/2026 4:30
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5386	To: 12/31/2025	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	100 WEST MAGNOLIA			1.00

	CITY	STATE	ZIP CODE	COUNTY		
	1.00	2.00	3.00	4.00		
2.00 ADDRESS LINE 2	MAYWOOD	NJ	07607	BERGEN		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 CENTER AT MAYWOOD	315386	35614	U	02/01/1997	02/01/1997		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	5			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
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 CENTER AT MAYWOOD	Period:	Run Date Time:	5/28/2026 4:30
	From: 01/01/2025	MCRIF32	**2540-24**
Provider CCN: 31-5386	To: 12/31/2025	Version:	2.7.181.0

IDENTIFICATION DATA **Worksheet S-2**

SNF OWNED SERVICES

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

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

PROFESSIONAL SERVICES PURCHASED BY THE SNF

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

SNF-BASED HHA THERAPY COSTS

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

MEDICAL MALPRACTICE COST

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

LOWER OF COST OR CHARGE EXEMPTION

		PART A	PART B		
		1.00	2.00		
40.00	Did the SNF qualify for an exemption from the application of the lower of costs or charges?	N	N		40.00
41.00	Did the SNF-based HHA qualify for an exemption from the application of the lower of costs or charges?	N	N		41.00

FINANCIAL STATEMENTS

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

BAD DEBTS

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

PS&R REPORT DATA

		Description	PART A Y/N	PART A DATE	PART B Y/N	PART B DATE	
		0	1.00	2.00	3.00	4.00	
55.00	Is this cost report prepared using only the PS&R? If either column 1 or 3 is Y, in columns 2 and 4 from the PS&R used to prepare this cost report, enter the 55 "Paid Claims Verified Current As Of" date, if present, or the paid-through date. (see instructions)		Y	02/24/2026	Y	02/04/2026	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 CENTER AT MAYWOOD	Period:	Run Date Time:	5/28/2026 4:30
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IDENTIFICATION DATA **Worksheet S-2**

PS&R REPORT DATA

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

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IDENTIFICATION DATA **Worksheet S-2**

COST REPORT PREPARER CONTACT INFORMATION

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

ATLAS REHAB & HC CENTER AT MAYWOOD	Period: From: 01/01/2025	Run Date Time: 5/28/2026 4:30
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STATISTICAL DATA

Worksheet S-3
Part I

PART I - VISITS AND CENSUS DATA

				INPATIENT DAYS					DISCHARGES					
		NUMBER OF BEDS	BED DAYS AVAILABLE	TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00	12.00	
1.00	SNF - FFS	120	43,800	0	12,926	1,053	3,003	**39,857**	0	275	25	51	**351**	1.00
2.00	SNF - HMO			0	2,996	19,879			0	123	76	0	**199**	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**	**15,922**	**20,932**	**3,003**	**39,857**	**0**	**398**	**101**	**51**	**550**	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	47.00	42.12	58.88	**113.55**	0	274	13	25	**312**	143.40	0.00	1.00
2.00	SNF - HMO	0.00	24.36	261.57			0	182	52	0	**234**			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)	6,944,436	0	0	**6,944,436**	298,507.00	23.26	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)	6,944,436	0	0	**6,944,436**	298,507.00	23.26	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)	**6,944,436**	**0**	**0**	**6,944,436**	**298,507.00**	23.26	11.00
OTHER WAGES AND RELATED COST								
12.00	CONTRACT LABOR: PATIENT RELATED & MGMT	1,336,713	0	0	**1,336,713**	17,120.00	78.08	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)	897,165	0	0	**897,165**			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)	**897,165**	**0**	**0**	**897,165**			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	828,951	0	0	**828,951**	18,986.00	43.66	2.00
3.00	PLANT OP, MAINT & REPAIRS	5.00	78,662	0	0	**78,662**	2,512.00	31.31	3.00
4.00	LAUNDRY AND LINEN SERVICE	6.00	60,876	0	0	**60,876**	3,793.00	16.05	4.00
5.00	HOUSEKEEPING	7.00	330,743	0	0	**330,743**	18,770.00	17.62	5.00
6.00	DIETARY	8.00	613,136	0	0	**613,136**	27,887.00	21.99	6.00
7.00	NURSING ADMINISTRATION	9.00	769,921	0	0	**769,921**	14,849.00	51.85	7.00
8.00	CENTRAL SERVICES AND SUPPLY	10.00	0	0	0	**0**	0.00	0.00	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	142,400	0	0	**142,400**	4,139.00	34.40	11.00
12.00	ACTIVITIES PROGRAM	14.00	189,295	0	0	**189,295**	9,438.00	20.06	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	25,637	1.00
2.00	TAX SHELTERED ANNUITY EMPLOYER CONTRIBUTION	0	2.00
3.00	QUALIFIED AND NON-QUALIFIED PENSION PLAN COST	0	3.00
4.00	PRIOR YEAR PENSION SERVICE COST	0	4.00
PLAN ADMINISTRATIVE COSTS			
5.00	401K/TSA PLAN ADMINISTRATION FEES	0	5.00
6.00	LEGAL/ACCOUNTING/MANAGEMENT FEES-PENSION PLAN	0	6.00
7.00	EMPLOYEE MANAGED CARE PROGRAM ADMINISTRATION FEES	0	7.00
HEALTH AND INSURANCE COSTS			
8.00	HEALTH INSURANCE	147,970	8.00
9.00	PRESCRIPTION DRUG PLAN	0	9.00
10.00	DENTAL, HEARING AND VISION PLANS	2,847	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	124,175	15.00
16.00	RETIREMENT HEALTH CARE COST	0	16.00
TAXES			
17.00	FICA - EMPLOYER'S PORTION ONLY	516,749	17.00
18.00	MEDICARE TAXES - EMPLOYER'S PORTION ONLY	0	18.00
19.00	UNEMPLOYMENT INSURANCE	71,800	19.00
20.00	STATE OR FEDERAL UNEMPLOYMENT TAXES	7,987	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	**897,165**	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	546,144	70,557	**616,701**	15,755.00	39.14	1.00
2.00	LICENSED PRACTICAL NURSE	1,357,500	175,378	**1,532,878**	57,492.00	26.66	2.00
3.00	CERTIFIED NURSING ASSISTANT	2,026,808	261,847	**2,288,655**	124,886.00	18.33	3.00
4.00	TOTAL NURSING EXPENDITURES	**3,930,452**	**507,782**	**4,438,234**	**198,133.00**	22.40	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	130	0	**130**	2.00	65.00	15.00
16.00	LICENSED PRACTICAL NURSE	48,674	0	**48,674**	1,063.00	45.79	16.00
17.00	CERTIFIED NURSING ASSISTANT	62,498	0	**62,498**	2,067.00	30.24	17.00
18.00	TOTAL NURSING EXPENDITURES	**111,302**	**0**	**111,302**	**3,132.00**	35.54	18.00
TECHNICAL/PROFESSIONAL EMPLOYEES							
19.00	PHYSICAL THERAPIST	483,268	0	**483,268**	5,492.00	87.99	19.00
20.00	PHYSICAL THERAPY ASSISTANT	0	0	**0**	0.00	0.00	20.00
21.00	OCCUPATIONAL THERAPIST	591,249	0	**591,249**	6,785.00	87.14	21.00
22.00	OCCUPATIONAL THERAPY ASSISTANT	0	0	**0**	0.00	0.00	22.00
23.00	SPEECH-LANGUAGE PATHOLOGIST	126,203	0	**126,203**	1,302.00	96.93	23.00
24.00	THERAPY AIDES AND STUDENTS	0	0	**0**	0.00	0.00	24.00
25.00	RESPIRATORY THERAPIST	24,692	0	**24,692**	409.00	60.37	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				4,062,709	**4,062,709**	1.00
2.00	00200	CAPITAL RELATED-MOVABLE EQUIPMENT				69,346	**69,346**	2.00
3.00	00300	EMPLOYEE BENEFITS DEPARTMENT	0	0	**0**	939,284	**939,284**	3.00
4.00	00400	ADMINISTRATIVE AND GENERAL	828,951	13,164	**842,115**	2,469,091	**3,311,206**	4.00
5.00	00500	PLANT OP, MAINT. & REPAIRS	78,662	0	**78,662**	512,621	**591,283**	5.00
6.00	00600	LAUNDRY AND LINEN SERVICE	60,876	0	**60,876**	23,358	**84,234**	6.00
7.00	00700	HOUSEKEEPING	330,743	0	**330,743**	31,288	**362,031**	7.00
8.00	00800	DIETARY	613,136	0	**613,136**	382,293	**995,429**	8.00
9.00	00900	NURSING ADMINISTRATION	769,921	85,463	**855,384**	0	**855,384**	9.00
10.00	01000	CENTRAL SERVICES AND SUPPLY	0	0	**0**	0	**0**	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	142,400	1,800	**144,200**	0	**144,200**	13.00
14.00	01400	ACTIVITIES PROGRAM	189,295	9,675	**198,970**	18,779	**217,749**	14.00
15.00	01500	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	**0**	0	**0**	15.00
16.00	01600	TRAINING AND IN-SERVICE EDUCATION	0	0	**0**	6,781	**6,781**	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	3,930,452	111,145	**4,041,597**	346,267	**4,387,864**	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**	40,971	**40,971**	30.00
31.00	03100	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	**0**	0	**0**	31.00
32.00	03200	LABORATORY	0	0	**0**	65,550	**65,550**	32.00
33.00	03300	INTRAVENOUS THERAPY	0	0	**0**	0	**0**	33.00
34.00	03400	RESPIRATORY THERAPY	0	24,692	**24,692**	4,936	**29,628**	34.00
35.00	03500	PHYSICAL THERAPY	0	483,268	**483,268**	1,290	**484,558**	35.00
36.00	03600	OCCUPATIONAL THERAPY	0	591,249	**591,249**	0	**591,249**	36.00
37.00	03700	SPEECH LANGUAGE PATHOLOGIST	0	126,203	**126,203**	0	**126,203**	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**	17,655	**17,655**	40.00
41.00	04100	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	**0**	459,141	**459,141**	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**	81,801	**81,801**	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

ATLAS REHAB & HC CENTER AT MAYWOOD	Period:	Run Date Time:	5/28/2026 4:30
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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	
COST REIMBURSED SERVICES COST CENTERS								
80.00	08000	PREVENTIVE VACCINES				13,256	**13,256**	80.00
81.00	08100	OTHER COST REIMBURSED SERVICE COST	0	0	**0**	0	**0**	81.00
89.00		SUBTOTAL	**6,944,436**	**1,446,659**	**8,391,095**	**9,546,417**	**17,937,512**	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**	35	**35**	93.00
100.00		TOTAL	**6,944,436**	**1,446,659**	**8,391,095**	**9,546,452**	**17,937,547**	100.00

ATLAS REHAB & HC CENTER AT MAYWOOD	Period:	Run Date Time: 5/28/2026 4:30
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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	**4,062,709**	-1,231,863	**2,830,846**		1.00
2.00	00200	CAPITAL RELATED-MOVABLE EQUIPMENT	0	**69,346**	57,143	**126,489**		2.00
3.00	00300	EMPLOYEE BENEFITS DEPARTMENT	0	**939,284**	0	**939,284**		3.00
4.00	00400	ADMINISTRATIVE AND GENERAL	0	**3,311,206**	-917,675	**2,393,531**		4.00
5.00	00500	PLANT OP, MAINT. & REPAIRS	0	**591,283**	0	**591,283**		5.00
6.00	00600	LAUNDRY AND LINEN SERVICE	0	**84,234**	0	**84,234**		6.00
7.00	00700	HOUSEKEEPING	0	**362,031**	0	**362,031**		7.00
8.00	00800	DIETARY	0	**995,429**	0	**995,429**		8.00
9.00	00900	NURSING ADMINISTRATION	0	**855,384**	0	**855,384**		9.00
10.00	01000	CENTRAL SERVICES AND SUPPLY	0	**0**	0	**0**		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	**144,200**	0	**144,200**		13.00
14.00	01400	ACTIVITIES PROGRAM	0	**217,749**	0	**217,749**		14.00
15.00	01500	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	**0**	0	**0**		15.00
16.00	01600	TRAINING AND IN-SERVICE EDUCATION	0	**6,781**	0	**6,781**		16.00
17.00	01700	PATIENT TRANSPORTATION PART A	0	**0**	0	**0**		17.00
INPATIENT ROUTINE SERVICE COST CENTERS								
25.00	02500	SKILLED NURSING FACILITY	0	**4,387,864**	0	**4,387,864**		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	**40,971**	0	**40,971**		30.00
31.00	03100	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	**0**	0	**0**		31.00
32.00	03200	LABORATORY	0	**65,550**	0	**65,550**		32.00
33.00	03300	INTRAVENOUS THERAPY	0	**0**	0	**0**		33.00
34.00	03400	RESPIRATORY THERAPY	0	**29,628**	0	**29,628**		34.00
35.00	03500	PHYSICAL THERAPY	0	**484,558**	0	**484,558**		35.00
36.00	03600	OCCUPATIONAL THERAPY	0	**591,249**	0	**591,249**		36.00
37.00	03700	SPEECH LANGUAGE PATHOLOGIST	0	**126,203**	0	**126,203**		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	**17,655**	0	**17,655**		40.00
41.00	04100	DRUGS: DRUGS CHARGED TO PATIENTS	0	**459,141**	0	**459,141**		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	**81,801**	0	**81,801**		71.00
72.00	07200	HOSPICE	0	**0**	0	**0**		72.00
73.00	07300	CORF	0	**0**	0	**0**		73.00
74.00	07400	OPT	0	**0**	0	**0**		74.00
75.00	07500	OOT	0	**0**	0	**0**		75.00
76.00	07600	OSP	0	**0**	0	**0**		76.00

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RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES **Worksheet A**

		Cost Center Description	RECLASS-IFICATIONS	RECLASSIFIED TRIAL BALANCE	ADJUSTMENTS	EXPENSES FOR COST ALLOCATION		
			6.00	7.00	8.00	9.00		
77.00	07700	OTHER OUTPATIENT REIMBURSABLE COST	0	**0**	0	**0**		77.00
COST REIMBURSED SERVICES COST CENTERS								
80.00	08000	PREVENTIVE VACCINES	0	**13,256**	0	**13,256**		80.00
81.00	08100	OTHER COST REIMBURSED SERVICE COST	0	**0**	0	**0**		81.00
89.00		SUBTOTAL	**0**	**17,937,512**	**-2,092,395**	**15,845,117**		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	**35**	0	**35**		93.00
100.00		TOTAL	**0**	**17,937,547**	**-2,092,395**	**15,845,152**		100.00

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RECONCILIATION OF CAPITAL COSTS CENTERS **Worksheet A-7**

PART I - ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES

			ACQUISITIONS						
		BEGINNING BALANCES	PURCHASES	DONATION	TOTAL	DISPOSALS AND RETIREMENTS	ENDING BALANCE	FULLY DEPRECIATED ASSETS	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	
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	319,907	384,228	0	**384,228**	0	704,135	0	4.00
5.00	FIXED EQUIPMENT	0	0	0	**0**	0	0	0	5.00
6.00	MOVABLE EQUIPMENT	296,517	30,584	0	**30,584**	0	327,101	10,878	6.00
7.00	SUBTOTAL	**616,424**	**414,812**	**0**	**414,812**	**0**	**1,031,236**	**10,878**	7.00
8.00	RECONCILING ITEMS	0	0	0	**0**	0	0	0	8.00
9.00	TOTAL	**616,424**	**414,812**	**0**	**414,812**	**0**	**1,031,236**	**10,878**	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	566,134	0	1,911,534	45,709	307,469	0	**2,830,846**	1.00
2.00	CAPITAL RELATED COSTS - MOVABLE EQUIPMENT	57,143	69,346	0	0	0	0	**126,489**	2.00
3.00	TOTAL	**623,277**	**69,346**	**1,911,534**	**45,709**	**307,469**	**0**	**2,957,335**	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	-2,671	CAPITAL RELATED-BUILDINGS & FIXTURES	1.00	1.00
2.00	TRADE, QUANTITY, TIME, AND OTHER DISCOUNTS ON PURCHASES (CMS PUB. 15-1, CHAPTER 8)		0		0.00	2.00
3.00	REBATES AND REFUNDS OF EXPENSES (CMS PUB. 15-1, CHAPTER 8)		0		0.00	3.00
4.00	RENTAL OF PROVIDER SPACE BY SUPPLIERS (CMS PUB. 15-1, CHAPTER 8)		0		0.00	4.00
5.00	TELEPHONE SERVICES (CMS PUB. 15-1, CHAPTER 21)		0		0.00	5.00
6.00	TELEVISION AND RADIO SERVICES (CMS PUB. 15-1, CHAPTER 21)		0		0.00	6.00
7.00	PARKING LOT (CMS PUB. 15-1, CHAPTER 21)		0		0.00	7.00
8.00	REMUNERATION APPLICABLE TO PROVIDER-BASED PHYSICIAN ADJUSTMENT	A-8-2	0			8.00
9.00	SALE OF SCRAP, WASTE, ETC. (CMS PUB. 15-1, CHAPTER 23)		0		0.00	9.00
10.00	RELATED ORGANIZATION AND HOME OFFICE COST TRANSACTIONS (CMS PUB. 15-1, CHAPTER 10)	A-8-1	-1,607,633			10.00
11.00	LAUNDRY AND LINEN SERVICE		0		0.00	11.00
12.00	REVENUE - EMPLOYEE MEALS		0		0.00	12.00
13.00	COST OF MEALS - GUESTS		0		0.00	13.00
14.00	SALE OF MEDICAL SUPPLIES TO OTHER THAN PATIENTS		0		0.00	14.00
15.00	SALE OF DRUGS TO OTHER THAN PATIENTS		0		0.00	15.00
16.00	REVENUE - COPYING COSTS OF MEDICAL RECORDS AND ABSTRACTS	B	-802	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 FIXTUES		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	-12,654	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	-323,200	ADMINISTRATIVE AND GENERAL	4.00	24.02
24.03	DONATIONS	A	-2,655	ADMINISTRATIVE AND GENERAL	4.00	24.03
24.04	FINES & PENALTIES	A	-124	ADMINISTRATIVE AND GENERAL	4.00	24.04
24.05	MARKETING	A	-79,458	ADMINISTRATIVE AND GENERAL	4.00	24.05
24.06	PRIOR YEAR INSURANCE	A	-54,169	ADMINISTRATIVE AND GENERAL	4.00	24.06
24.07	RESIDENT MISSING ITEMS	A	-6,942	ADMINISTRATIVE AND GENERAL	4.00	24.07
24.08	CORPORATE TAX	A	-1,595	ADMINISTRATIVE AND GENERAL	4.00	24.08
100.00	**TOTAL**		**-2,092,395**			100.00

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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	1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	RENT	1.00	0	3,600,000	-3,600,000	1.00
2.00	1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	MORTGAGE INTEREST	1.00	1,914,205	0	1,914,205	2.00
3.00	1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	DEPRECIATION - BUILDING	1.00	456,603	0	456,603	3.00
4.00	2.00	CAPITAL RELATED-MOVABLE EQUIPMENT	DEPRECIATION - MME	1.00	57,143	0	57,143	4.00
5.00	4.00	ADMINISTRATIVE AND GENERAL	REALTY ADMIN COSTS	1.00	13,352	0	13,352	5.00
6.00	4.00	ADMINISTRATIVE AND GENERAL	MANAGEMENT	5.00	632,657	1,081,593	-448,936	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**				**3,073,960**	**4,681,593**	**-1,607,633**	100.00

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

					RELATED ORGANIZATIONS				
	INTERRELA - TIONSHIP INDICATOR	INTERRELATIONSHIP DESCRIPTION (IF COLUMN 1 = G)	NAME	PERCENTAGE OF OWNERSHIP	NAME	MEDICARE CCN OR HOME OFFICE #	PERCENTAGE OF OWNERSHIP	TYPE OF BUSINESS	
	1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	
1.00	A		PHIL BAK	28.30	MAYWOOD SNF REALTY LLC		28.30	REALTY	1.00
2.00	A		SAM GOLDBERGER	28.40	MAYWOOD SNF REALTY LLC		28.40	REALTY	2.00
3.00	A		MARK SONNENSCHINE	28.30	MAYWOOD SNF REALTY LLC		28.30	REALTY	3.00
4.00	A		DAVID HERZKA	15.00	MAYWOOD SNF REALTY LLC		15.00	REALTY	4.00
5.00	A		PHIL BAK	28.30	ATLAS HEALTHCARE NJ LLC		33.30	MANAGEMENT COMPANY	5.00
6.00	A		SAM GOLDBERGER	28.40	ATLAS HEALTHCARE NJ LLC		33.30	MANAGEMENT COMPANY	6.00
7.00	A		MARK SONNENSCHINE	28.30	ATLAS HEALTHCARE NJ LLC		33.30	MANAGEMENT COMPANY	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

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ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B
Part I

	Cost Center Description	NET EXPENSES FOR COST ALLOCATION	CRC - B&F	CRC - ME	EMPLOYEE BENEFITS DEPARTMENT	Subtotal	ADMINISTRATIVE AND GENERAL	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	3.00	3A	4.00	5.00	6.00	
GENERAL SERVICE COST CENTERS										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	2,830,846	2,830,846							1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT	126,489		126,489						2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT	939,284	6,300	281	945,865					3.00
4.00	ADMINISTRATIVE AND GENERAL	2,393,531	52,442	2,343	112,907	**2,561,223**	2,561,223			4.00
5.00	PLANT OP, MAINT. & REPAIRS	591,283	199,969	8,935	10,714	**810,901**	156,347	967,248		5.00
6.00	LAUNDRY AND LINEN SERVICE	84,234	109,191	4,879	8,292	**206,596**	39,833	41,061	287,490	6.00
7.00	HOUSEKEEPING	362,031	28,859	1,290	45,049	**437,229**	84,300	10,852	0	7.00
8.00	DIETARY	995,429	261,026	11,663	83,512	**1,351,630**	260,602	98,158	0	8.00
9.00	NURSING ADMINISTRATION	855,384	55,565	2,483	104,867	**1,018,299**	196,334	20,895	0	9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	62,080	2,774	0	**64,854**	12,504	23,345	0	10.00
11.00	PHARMACY	0	0	0	0	**0**	0	0	0	11.00
12.00	MEDICAL RECORDS	0	11,253	503	0	**11,756**	2,267	4,232	0	12.00
13.00	MEDICAL SOCIAL SERVICES	144,200	8,884	397	19,396	**172,877**	33,332	3,341	0	13.00
14.00	ACTIVITIES PROGRAM	217,749	45,227	2,021	25,783	**290,780**	56,064	17,008	0	14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	**0**	0	0	0	15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	6,781	0	0	0	**6,781**	1,307	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	**0**	0	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	4,387,864	1,922,963	85,922	535,345	**6,932,094**	1,336,553	723,127	287,490	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	40,971	0	0	0	**40,971**	7,899	0	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	**0**	0	0	0	31.00
32.00	LABORATORY	65,550	0	0	0	**65,550**	12,638	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	**0**	0	0	0	33.00
34.00	RESPIRATORY THERAPY	29,628	0	0	0	**29,628**	5,712	0	0	34.00
35.00	PHYSICAL THERAPY	484,558	42,804	1,913	0	**529,275**	102,047	16,097	0	35.00
36.00	OCCUPATIONAL THERAPY	591,249	15,830	707	0	**607,786**	117,185	5,953	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	126,203	0	0	0	**126,203**	24,333	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	17,655	0	0	0	**17,655**	3,404	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	459,141	0	0	0	**459,141**	88,525	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	81,801	0	0	0	**81,801**	15,772	0	0	71.00

ATLAS REHAB & HC CENTER AT MAYWOOD	Period:	Run Date Time: 5/28/2026 4:30
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ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B
Part I

	Cost Center Description	NET EXPENSES FOR COST ALLOCATION	CRC - B&F	CRC - ME	EMPLOYEE BENEFITS DEPARTMENT	Subtotal	ADMINISTRATIVE AND GENERAL	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	3.00	3A	4.00	5.00	6.00	
72.00	HOSPICE	0	0	0	0	**0**	0	0	0	72.00
73.00	CORF	0	0	0	0	**0**	0	0	0	73.00
74.00	OPT	0	0	0	0	**0**	0	0	0	74.00
75.00	OOT	0	0	0	0	**0**	0	0	0	75.00
76.00	OSP	0	0	0	0	**0**	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	**0**	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	13,256	269	12	0	**13,537**	2,610	101	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	**0**	0	0	0	81.00
89.00	SUBTOTAL	**15,845,117**	**2,822,662**	**126,123**	**945,865**	**15,836,567**	**2,559,568**	**964,170**	**287,490**	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	35	8,184	366	0	**8,585**	1,655	3,078	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	**15,845,152**	**2,830,846**	**126,489**	**945,865**	**15,845,152**	**2,561,223**	**967,248**	**287,490**	100.00

ATLAS REHAB & HC CENTER AT MAYWOOD	Period:	Run Date Time: 5/28/2026 4:30
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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	532,381								7.00
8.00	DIETARY	57,091	1,767,481							8.00
9.00	NURSING ADMINISTRATION	12,153	0	1,247,681						9.00
10.00	CENTRAL SERVICES AND SUPPLY	13,578	0	0	114,281					10.00
11.00	PHARMACY	0	0	0	0	0				11.00
12.00	MEDICAL RECORDS	2,461	0	0	0	0	20,716			12.00
13.00	MEDICAL SOCIAL SERVICES	1,943	0	0	0	0	0	211,493		13.00
14.00	ACTIVITIES PROGRAM	9,892	0	0	0	0	0	0	373,744	14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	0	15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	420,590	1,767,481	1,247,681	36,514	0	20,716	211,493	373,744	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	9,362	0	0	0	0	0	0	0	35.00
36.00	OCCUPATIONAL THERAPY	3,462	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	0	2,802	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	72,861	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

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ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B
Part I

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICES	ACTIVITIES PROGRAM	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	59	0	0	2,104	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	**530,591**	**1,767,481**	**1,247,681**	**114,281**	**0**	**20,716**	**211,493**	**373,744**	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	1,790	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	**532,381**	**1,767,481**	**1,247,681**	**114,281**	**0**	**20,716**	**211,493**	**373,744**	100.00

ATLAS REHAB & HC CENTER AT MAYWOOD	Period:	Run Date Time: 5/28/2026 4:30
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ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B
Part I

	Cost Center Description	QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	SUBTOTAL	POST STEPDOWN ADJ	TOTAL		
		15.00	16.00	17.00	19.00	20.00	21.00		
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
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0							15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	8,088						16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0					17.00
INPATIENT ROUTINE SERVICE COST CENTERS									
25.00	SKILLED NURSING FACILITY	0	8,088	0	13,365,571	0	13,365,571		25.00
26.00	NURSING FACILITY	0	0		0	0	0		26.00
27.00	ICF/IID	0	0		0	0	0		27.00
ANCILLARY SERVICE COST CENTERS									
30.00	RADIOLOGY-DIAGNOSTIC	0	0		48,870	0	48,870		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0		0	0	0		31.00
32.00	LABORATORY	0	0		78,188	0	78,188		32.00
33.00	INTRAVENOUS THERAPY	0	0		0	0	0		33.00
34.00	RESPIRATORY THERAPY	0	0		35,340	0	35,340		34.00
35.00	PHYSICAL THERAPY	0	0		656,781	0	656,781		35.00
36.00	OCCUPATIONAL THERAPY	0	0		734,386	0	734,386		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0		150,536	0	150,536		37.00
38.00	AUDIOLOGY	0	0		0	0	0		38.00
39.00	ELECTROCARDIOLOGY	0	0		0	0	0		39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0		23,861	0	23,861		40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0		620,527	0	620,527		41.00
42.00	DRUGS: IV SOLUTIONS	0	0		0	0	0		42.00
43.00	DENTAL CARE	0	0		0	0	0		43.00
44.00	APPLIANCES AND EQUIPMENT	0	0		0	0	0		44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0		0	0	0		45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0		0	0	0		46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0		0	0	0		47.00
OUTPATIENT SERVICE COST CENTERS									
60.00	SCREENING & PREVENTIVE SERVICES	0	0		0	0	0		60.00
61.00	OUTPATIENT LABORATORY	0	0		0	0	0		61.00
62.00	PORTABLE X-RAY SERVICES	0	0		0	0	0		62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0		0	0	0		63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0		0	0	0		64.00
OUTPATIENT REIMBURSABLE COST CENTERS									
70.00	HOME HEALTH AGENCY	0	0		0	0	0		70.00
71.00	AMBULANCE	0	0	0	97,573	0	97,573		71.00
72.00	HOSPICE	0	0		0	0	0		72.00
73.00	CORF	0	0		0	0	0		73.00

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ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B
Part I

	Cost Center Description	QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	SUBTOTAL	POST STEPDOWN ADJ	TOTAL		
		15.00	16.00	17.00	19.00	20.00	21.00		
74.00	OPT	0	0		0	0	0		74.00
75.00	OOT	0	0		0	0	0		75.00
76.00	OSP	0	0		0	0	0		76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0		0	0	0		77.00
COST REIMBURSED SERVICES COST CENTERS									
80.00	PREVENTIVE VACCINES	0	0		18,411	0	18,411		80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0		0	0	0		81.00
89.00	SUBTOTAL	**0**	**8,088**	**0**	**15,830,044**	**0**	**15,830,044**		89.00
NONREIMBURSABLE COST CENTERS									
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0		0	0	0		90.00
91.00	NONPAID WORKERS	0	0		0	0	0		91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0		0	0	0		92.00
93.00	BARBER & BEAUTY	0	0		15,108	0	15,108		93.00
98.00	CROSS FOOT ADJUSTMENTS								98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	0		99.00
100.00	TOTAL	**0**	**8,088**	**0**	**15,845,152**	**0**	**15,845,152**		100.00

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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	
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	6,300	281	**6,581**	6,581				3.00
4.00	ADMINISTRATIVE AND GENERAL	0	52,442	2,343	**54,785**	786	55,571			4.00
5.00	PLANT OP, MAINT. & REPAIRS	0	199,969	8,935	**208,904**	75	3,392	212,371		5.00
6.00	LAUNDRY AND LINEN SERVICE	0	109,191	4,879	**114,070**	58	864	9,015	124,007	6.00
7.00	HOUSEKEEPING	0	28,859	1,290	**30,149**	314	1,829	2,383	0	7.00
8.00	DIETARY	0	261,026	11,663	**272,689**	581	5,654	21,552	0	8.00
9.00	NURSING ADMINISTRATION	0	55,565	2,483	**58,048**	730	4,260	4,588	0	9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	62,080	2,774	**64,854**	0	271	5,126	0	10.00
11.00	PHARMACY	0	0	0	**0**	0	0	0	0	11.00
12.00	MEDICAL RECORDS	0	11,253	503	**11,756**	0	49	929	0	12.00
13.00	MEDICAL SOCIAL SERVICES	0	8,884	397	**9,281**	135	723	734	0	13.00
14.00	ACTIVITIES PROGRAM	0	45,227	2,021	**47,248**	179	1,216	3,734	0	14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	**0**	0	0	0	0	15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	0	**0**	0	28	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	**0**	0	0	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	0	1,922,963	85,922	**2,008,885**	3,723	29,002	158,771	124,007	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	171	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	274	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	124	0	0	34.00
35.00	PHYSICAL THERAPY	0	42,804	1,913	**44,717**	0	2,214	3,534	0	35.00
36.00	OCCUPATIONAL THERAPY	0	15,830	707	**16,537**	0	2,542	1,307	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0	0	**0**	0	528	0	0	37.00
38.00	AUDIOLOGY	0	0	0	**0**	0	0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	**0**	0	0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	**0**	0	74	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	**0**	0	1,921	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	342	0	0	71.00

ATLAS REHAB & HC CENTER AT MAYWOOD	Period:	Run Date Time: 5/28/2026 4:30
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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	
72.00	HOSPICE	0	0	0	**0**	0	0	0	0	72.00
73.00	CORF	0	0	0	**0**	0	0	0	0	73.00
74.00	OPT	0	0	0	**0**	0	0	0	0	74.00
75.00	OOT	0	0	0	**0**	0	0	0	0	75.00
76.00	OSP	0	0	0	**0**	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	**0**	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	0	269	12	**281**	0	57	22	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	**0**	0	0	0	0	81.00
89.00	SUBTOTAL	**0**	**2,822,662**	**126,123**	**2,948,785**	**6,581**	**55,535**	**211,695**	**124,007**	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	8,184	366	**8,550**	0	36	676	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**	**2,830,846**	**126,489**	**2,957,335**	**6,581**	**55,571**	**212,371**	**124,007**	100.00

ATLAS REHAB & HC CENTER AT MAYWOOD	Period:	Run Date Time: 5/28/2026 4:30
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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	34,675								7.00
8.00	DIETARY	3,718	304,194							8.00
9.00	NURSING ADMINISTRATION	792	0	68,418						9.00
10.00	CENTRAL SERVICES AND SUPPLY	884	0	0	71,135					10.00
11.00	PHARMACY	0	0	0	0	0				11.00
12.00	MEDICAL RECORDS	160	0	0	0	0	12,894			12.00
13.00	MEDICAL SOCIAL SERVICES	127	0	0	0	0	0	11,000		13.00
14.00	ACTIVITIES PROGRAM	644	0	0	0	0	0	0	53,021	14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	0	15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	27,393	304,194	68,418	22,728	0	12,894	11,000	53,021	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	610	0	0	0	0	0	0	0	35.00
36.00	OCCUPATIONAL THERAPY	226	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	0	1,744	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	45,354	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 CENTER AT MAYWOOD	Period:	Run Date Time: 5/28/2026 4:30
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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	
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	4	0	0	1,309	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	**34,558**	**304,194**	**68,418**	**71,135**	**0**	**12,894**	**11,000**	**53,021**	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	117	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	**34,675**	**304,194**	**68,418**	**71,135**	**0**	**12,894**	**11,000**	**53,021**	100.00

ATLAS REHAB & HC CENTER AT MAYWOOD	Period:	Run Date Time: 5/28/2026 4:30
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ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II

	Cost Center Description	QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	SUBTOTAL	POST STEPDOWN ADJ	TOTAL		
		15.00	16.00	17.00	19.00	20.00	21.00		
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
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0							15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	28						16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0					17.00
INPATIENT ROUTINE SERVICE COST CENTERS									
25.00	SKILLED NURSING FACILITY	0	28	0	2,824,064	0	2,824,064		25.00
26.00	NURSING FACILITY	0	0		0	0	0		26.00
27.00	ICF/IID	0	0		0	0	0		27.00
ANCILLARY SERVICE COST CENTERS									
30.00	RADIOLOGY-DIAGNOSTIC	0	0		171	0	171		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0		0	0	0		31.00
32.00	LABORATORY	0	0		274	0	274		32.00
33.00	INTRAVENOUS THERAPY	0	0		0	0	0		33.00
34.00	RESPIRATORY THERAPY	0	0		124	0	124		34.00
35.00	PHYSICAL THERAPY	0	0		51,075	0	51,075		35.00
36.00	OCCUPATIONAL THERAPY	0	0		20,612	0	20,612		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0		528	0	528		37.00
38.00	AUDIOLOGY	0	0		0	0	0		38.00
39.00	ELECTROCARDIOLOGY	0	0		0	0	0		39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0		1,818	0	1,818		40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0		47,275	0	47,275		41.00
42.00	DRUGS: IV SOLUTIONS	0	0		0	0	0		42.00
43.00	DENTAL CARE	0	0		0	0	0		43.00
44.00	APPLIANCES AND EQUIPMENT	0	0		0	0	0		44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0		0	0	0		45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0		0	0	0		46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0		0	0	0		47.00
OUTPATIENT SERVICE COST CENTERS									
60.00	SCREENING & PREVENTIVE SERVICES	0	0		0	0	0		60.00
61.00	OUTPATIENT LABORATORY	0	0		0	0	0		61.00
62.00	PORTABLE X-RAY SERVICES	0	0		0	0	0		62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0		0	0	0		63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0		0	0	0		64.00
OUTPATIENT REIMBURSABLE COST CENTERS									
70.00	HOME HEALTH AGENCY	0	0		0	0	0		70.00
71.00	AMBULANCE	0	0	0	342	0	342		71.00
72.00	HOSPICE	0	0		0	0	0		72.00
73.00	CORF	0	0		0	0	0		73.00

ATLAS REHAB & HC CENTER AT MAYWOOD	Period:	Run Date Time: 5/28/2026 4:30
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ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II

	Cost Center Description	QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	SUBTOTAL	POST STEPDOWN ADJ	TOTAL		
		15.00	16.00	17.00	19.00	20.00	21.00		
74.00	OPT	0	0		0	0	0		74.00
75.00	OOT	0	0		0	0	0		75.00
76.00	OSP	0	0		0	0	0		76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0		0	0	0		77.00
COST REIMBURSED SERVICES COST CENTERS									
80.00	PREVENTIVE VACCINES	0	0		1,673	0	1,673		80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0		0	0	0		81.00
89.00	SUBTOTAL	**0**	**28**	**0**	**2,947,956**	**0**	**2,947,956**		89.00
NONREIMBURSABLE COST CENTERS									
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0		0	0	0		90.00
91.00	NONPAID WORKERS	0	0		0	0	0		91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0		0	0	0		92.00
93.00	BARBER & BEAUTY	0	0		9,379	0	9,379		93.00
98.00	CROSS FOOT ADJUSTMENTS								98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	0		99.00
100.00	TOTAL	**0**	**28**	**0**	**2,957,335**	**0**	**2,957,335**		100.00

ATLAS REHAB & HC CENTER AT MAYWOOD	Period:	Run Date Time: 5/28/2026 4:30
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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 DEPARTMENT (GROSS SALARIES)	RECONCIL-IATION	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	52,577								1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT		52,577							2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT	117	117	6,944,436						3.00
4.00	ADMINISTRATIVE AND GENERAL	974	974	828,951	-2,561,223	13,283,929				4.00
5.00	PLANT OP, MAINT. & REPAIRS	3,714	3,714	78,662	0	810,901	47,772			5.00
6.00	LAUNDRY AND LINEN SERVICE	2,028	2,028	60,876	0	206,596	2,028	39,857		6.00
7.00	HOUSEKEEPING	536	536	330,743	0	437,229	536	0	45,208	7.00
8.00	DIETARY	4,848	4,848	613,136	0	1,351,630	4,848	0	4,848	8.00
9.00	NURSING ADMINISTRATION	1,032	1,032	769,921	0	1,018,299	1,032	0	1,032	9.00
10.00	CENTRAL SERVICES AND SUPPLY	1,153	1,153	0	0	64,854	1,153	0	1,153	10.00
11.00	PHARMACY	0	0	0	0	0	0	0	0	11.00
12.00	MEDICAL RECORDS	209	209	0	0	11,756	209	0	209	12.00
13.00	MEDICAL SOCIAL SERVICES	165	165	142,400	0	172,877	165	0	165	13.00
14.00	ACTIVITIES PROGRAM	840	840	189,295	0	290,780	840	0	840	14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	0	15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	6,781	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	35,715	35,715	3,930,452	0	6,932,094	35,715	39,857	35,715	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	40,971	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	65,550	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	29,628	0	0	0	34.00
35.00	PHYSICAL THERAPY	795	795	0	0	529,275	795	0	795	35.00
36.00	OCCUPATIONAL THERAPY	294	294	0	0	607,786	294	0	294	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0	0	0	126,203	0	0	0	37.00
38.00	AUDIOLOGY	0	0	0	0	0	0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	17,655	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	0	459,141	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

ATLAS REHAB & HC CENTER AT MAYWOOD	Period:	Run Date Time: 5/28/2026 4:30
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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 DEPARTMENT (GROSS SALARIES)	RECONCIL-IATION	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	
71.00	AMBULANCE	0	0	0	**0**	81,801	0	0	0	71.00
72.00	HOSPICE	0	0	0	**0**	0	0	0	0	72.00
73.00	CORF	0	0	0	**0**	0	0	0	0	73.00
74.00	OPT	0	0	0	**0**	0	0	0	0	74.00
75.00	OOT	0	0	0	**0**	0	0	0	0	75.00
76.00	OSP	0	0	0	**0**	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	**0**	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	5	5	0	**0**	13,537	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	**52,425**	**52,425**	**6,944,436**	**-2,561,223**	**13,275,344**	**47,620**	**39,857**	**45,056**	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	152	152	0	**0**	8,585	152	0	152	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	2,830,846	126,489	945,865		2,561,223	967,248	287,490	532,381	102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	53.841908	2.405786	0.136205		0.192806	20.247174	7.213037	11.776256	103.00
104.00	COST TO BE ALLOCATED - WKST B, PART II			6,581		55,571	212,371	124,007	34,675	104.00
105.00	UNIT COST MULTIPLIER - WKST B, PART II			0.000948		0.004183	4.445512	3.111298	0.767010	105.00

ATLAS REHAB & HC CENTER AT MAYWOOD	Period:	Run Date Time: 5/28/2026 4:30
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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 (TIME SPENT)	QUALITY & PERFORM IMPROV PGM (TIME SPENT)	
		8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	
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	119,571								8.00
9.00	NURSING ADMINISTRATION	0	201,266							9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	720,146						10.00
11.00	PHARMACY	0	0	0	0					11.00
12.00	MEDICAL RECORDS	0	0	0	0	39,857				12.00
13.00	MEDICAL SOCIAL SERVICES	0	0	0	0	0	39,857			13.00
14.00	ACTIVITIES PROGRAM	0	0	0	0	0	0	39,857		14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	0	15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	119,571	201,266	230,094	0	39,857	39,857	39,857	0	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	0	0	0	0	27.00
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	17,655	0	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	459,141	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

ATLAS REHAB & HC CENTER AT MAYWOOD	Period:	Run Date Time: 5/28/2026 4:30
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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 (TIME SPENT)	QUALITY & PERFORM IMPROV PGM (TIME SPENT)	
		8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00
73.00	CORF	0	0	0	0	0	0	0	0	73.00
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	0	0	13,256	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	**119,571**	**201,266**	**720,146**	**0**	**39,857**	**39,857**	**39,857**	**0**	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	1,767,481	1,247,681	114,281	0	20,716	211,493	373,744	0	102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	14.781853	6.199164	0.158691	0.000000	0.519758	5.306295	9.377123	0.000000	103.00
104.00	COST TO BE ALLOCATED - WKST B, PART II	304,194	68,418	71,135	0	12,894	11,000	53,021	0	104.00
105.00	UNIT COST MULTIPLIER - WKST B, PART II	2.544045	0.339938	0.098779	0.000000	0.323507	0.275987	1.330281	0.000000	105.00

ATLAS REHAB & HC CENTER AT MAYWOOD	Period: From: 01/01/2025 To: 12/31/2025	Run Date Time:	5/28/2026 4:30
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Provider CCN: 31-5386		Version:	2.7.181.0

COST ALLOCATIONS - STATISTICAL BASIS **Worksheet B-1**

	Cost Center Description	TRAINING & IN-SERVICE EDUCATION (TIME SPENT)	PATIENT TRANSPORT PART A (NUMBER OF TRANSPORTS)		
		16.00	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
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM				15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	39,857			16.00
17.00	PATIENT TRANSPORTATION PART A	0	0		17.00
INPATIENT ROUTINE SERVICE COST CENTERS					
25.00	SKILLED NURSING FACILITY	39,857	0		25.00
26.00	NURSING FACILITY	0			26.00
27.00	ICF/IID	0			27.00
ANCILLARY SERVICE COST CENTERS					
30.00	RADIOLOGY-DIAGNOSTIC	0			30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0			31.00
32.00	LABORATORY	0			32.00
33.00	INTRAVENOUS THERAPY	0			33.00
34.00	RESPIRATORY THERAPY	0			34.00
35.00	PHYSICAL THERAPY	0			35.00
36.00	OCCUPATIONAL THERAPY	0			36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0			37.00
38.00	AUDIOLOGY	0			38.00
39.00	ELECTROCARDIOLOGY	0			39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0			40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0			41.00
42.00	DRUGS: IV SOLUTIONS	0			42.00
43.00	DENTAL CARE	0			43.00
44.00	APPLIANCES AND EQUIPMENT	0			44.00
45.00	BLOOD AND BLOOD PRODUCTS	0			45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0			46.00
47.00	OTHER ANCILLARY SERVICE COST	0			47.00
OUTPATIENT SERVICE COST CENTERS					
60.00	SCREENING & PREVENTIVE SERVICES	0			60.00
61.00	OUTPATIENT LABORATORY	0			61.00
62.00	PORTABLE X-RAY SERVICES	0			62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0			63.00
64.00	OTHER OUTPATIENT SERVICE COST	0			64.00
OUTPATIENT REIMBURSABLE COST CENTERS					
70.00	HOME HEALTH AGENCY	0			70.00

ATLAS REHAB & HC CENTER AT MAYWOOD	Period:	Run Date Time:	5/28/2026 4:30
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COST ALLOCATIONS - STATISTICAL BASIS **Worksheet B-1**

	Cost Center Description	TRAINING & IN-SERVICE EDUCATION (TIME SPENT)	PATIENT TRANSPORT PART A (NUMBER OF TRANSPORTS)		
		16.00	17.00		
71.00	AMBULANCE	0	0		71.00
72.00	HOSPICE	0			72.00
73.00	CORF	0			73.00
74.00	OPT	0			74.00
75.00	OOT	0			75.00
76.00	OSP	0			76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0			77.00
COST REIMBURSED SERVICES COST CENTERS					
80.00	PREVENTIVE VACCINES	0			80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0			81.00
89.00	SUBTOTAL	**39,857**	**0**		89.00
NONREIMBURSABLE COST CENTERS					
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0			90.00
91.00	NONPAID WORKERS	0			91.00
92.00	PHYSICIAN PRIVATE OFFICES	0			92.00
93.00	BARBER & BEAUTY	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	8,088	0		102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	0.202925	0.000000		103.00
104.00	COST TO BE ALLOCATED - WKST B, PART II	28	0		104.00
105.00	UNIT COST MULTIPLIER - WKST B, PART II	0.000703	0.000000		105.00

ATLAS REHAB & HC CENTER AT MAYWOOD	Period: From: 01/01/2025	Run Date Time: 5/28/2026 4:30
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RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS **Worksheet C**

			CHARGES				
	Cost Center Description	TOTAL COST	TOTAL CHARGES	RECLASS-IFICATIONS	RECLASSIFIED CHARGES	COST TO CHARGE RATIO	
		1.00	2.00	3.00	4.00	5.00	
INPATIENT ROUTINE SERVICE COST CENTERS							
25.00	SKILLED NURSING FACILITY	13,365,571	21,561,298	0	21,561,298		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	48,870	2,185	0	2,185	22.366133	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0.000000	31.00
32.00	LABORATORY	78,188	0	0	0	0.000000	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0.000000	33.00
34.00	RESPIRATORY THERAPY	35,340	0	0	0	0.000000	34.00
35.00	PHYSICAL THERAPY	656,781	592,264	0	592,264	1.108933	35.00
36.00	OCCUPATIONAL THERAPY	734,386	812,416	0	812,416	0.903953	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	150,536	330,528	0	330,528	0.455441	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	23,861	0	0	0	0.000000	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	620,527	342,255	0	342,255	1.813055	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	97,573	0	0	0	0.000000	71.00
COST REIMBURSED SERVICES COST CENTERS							
80.00	PREVENTIVE VACCINES	18,411	5,409	0	5,409	3.403771	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0.000000	81.00
100.00	Total	**15,830,044**	**23,646,355**	**0**	**23,646,355**		100.00

ATLAS REHAB & HC CENTER AT MAYWOOD	Period: From: 01/01/2025	Run Date Time: 5/28/2026 4:30
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COMPUTATION OF INPATIENT ROUTINE COSTS **Worksheet D**

Title XVIII Skilled Nursing Facility

			HEALTHCARE CHARGES			HEALTHCARE COSTS			
		RATIO OF COST TO CHARGES	INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	
ANCILLARY SERVICE COST CENTERS									
30.00	RADIOLOGY-DIAGNOSTIC	22.366133	2,185	0		48,870	0		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0.000000	0	0		0	0		31.00
32.00	LABORATORY	0.000000	0	0		0	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	1.108933	404,767	0		448,859	0		35.00
36.00	OCCUPATIONAL THERAPY	0.903953	513,522	0		464,200	0		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0.455441	251,037	0		114,333	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	1.813055	287,402	0		521,076	0		41.00
42.00	DRUGS: IV SOLUTIONS	0.000000	0	0		0	0		42.00
43.00	DENTAL CARE	0.000000	0	0		0	0		43.00
44.00	APPLIANCES AND EQUIPMENT	0.000000	0	0		0	0		44.00
45.00	BLOOD AND BLOOD PRODUCTS	0.000000	0	0		0	0		45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0.000000	0	0		0	0		46.00
47.00	OTHER ANCILLARY SERVICE COST	0.000000	0	0		0	0		47.00
OUTPATIENT SERVICE COST CENTERS									
64.00	OTHER OUTPATIENT SERVICE COST	0.000000	0	0		0	0		64.00
OUTPATIENT REIMBURSABLE COST CENTERS									
71.00	AMBULANCE	0.000000	0	0		0	0		71.00
COST REIMBURSED SERVICES COST CENTERS									
80.00	PREVENTIVE VACCINES	3.403771			2,124			7,230	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0.000000	0	0		0	0		81.00
100.00	Total		**1,458,913**	**0**	**2,124**	**1,597,338**	**0**	**7,230**	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	39,857	1.00
2.00	PRIVATE ROOM DAYS	0	2.00
3.00	INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	12,926	3.00
4.00	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	0	4.00
5.00	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST	**13,365,571**	5.00
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT			
6.00	GENERAL INPATIENT ROUTINE SERVICE CHARGES	21,561,298	6.00
7.00	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	0.619887	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	13,365,571	15.00
PROGRAM INPATIENT ROUTINE SERVICE COSTS			
16.00	ADJUSTED GENERAL INPATIENT SERVICE COST PER DIEM	335.34	16.00
17.00	PROGRAM ROUTINE SERVICE COST	4,334,605	17.00
18.00	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM	0	18.00
19.00	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	**4,334,605**	19.00
20.00	CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS	2,824,064	20.00
21.00	PER DIEM CAPITAL RELATED COSTS	70.85	21.00
22.00	PROGRAM CAPITAL RELATED COST	915,807	22.00
23.00	INPATIENT ROUTINE SERVICE COST	3,418,798	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	**3,418,798**	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 CENTER AT MAYWOOD	Period:	Run Date Time:	5/28/2026 4:30
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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	11,779,498	1.00
2.00	ALLOWABLE BAD DEBTS	798,720	2.00
3.00	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL ELIGIBLE BENEFICIARIES	388,728	3.00
4.00	REIMBURSABLE BAD DEBTS	519,168	4.00
5.00	TOTAL REIMBURSABLE COST	**12,298,666**	5.00
6.00	PRIMARY PAYER AMOUNTS	2,896	6.00
7.00	COINSURANCE	2,007,010	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	10,383	10.00
11.00	SEQUESTRATION AMOUNT	195,392	11.00
12.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0	12.00
13.00	NET REIMBURSABLE COST	**10,082,985**	13.00
14.00	INTERIM PAYMENTS	10,044,912	14.00
15.00	TENTATIVE ADJUSTMENT	0	15.00
16.00	BALANCE DUE PROVIDER/PROGRAM	**38,073**	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	7,230	2.00
3.00	TOTAL REASONABLE COSTS	**7,230**	3.00
4.00	MEDICARE PART B ANCILLARY CHARGES	2,124	4.00
5.00	COST OF COVERED SERVICES	2,124	5.00
6.00	ALLOWABLE BAD DEBTS	0	6.00
7.00	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL-ELIGIBLE BENEFICIARIES	0	7.00
8.00	REIMBURSABLE BAD DEBTS	0	8.00
9.00	TOTAL REIMBURSABLE COST	**2,124**	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	42	14.00
15.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0	15.00
16.00	NET REIMBURSABLE COST	2,082	16.00
17.00	INTERIM PAYMENTS	2,082	17.00
18.00	TENTATIVE ADJUSTMENT	0	18.00
19.00	BALANCE DUE PROVIDER/PROGRAM	0	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		10,009,054		2,082	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	05/12/2025	35,858		0	3.01
3.02			0		0	3.02
3.03			0		0	3.03
3.04			0		0	3.04
3.05			0		0	3.05
PROVIDER TO PROGRAM						
3.50	ADJUSTMENT TO PROGRAM		0		0	3.50
3.51			0		0	3.51
3.52			0		0	3.52
3.53			0		0	3.53
3.54			0		0	3.54
3.99	SUBTOTAL		**35,858**		**0**	3.99
4.00	TOTAL INTERIM PAYMENTS		**10,044,912**		**2,082**	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		38,073		0	6.01
6.02	PROVIDER TO PROGRAM		0		0	6.02
7.00	CONTRACTOR: TOTAL MEDICARE PROGRAM LIABILITY		**10,082,985**		**2,082**	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	1,369,902	1.00
2.00	TEMPORARY INVESTMENTS	0	2.00
3.00	NOTES RECEIVABLE	0	3.00
4.00	ACCOUNTS RECEIVABLE	4,544,461	4.00
5.00	OTHER RECEIVABLES	72,288	5.00
6.00	LESS: ALLOWANCES FOR UNCOLLECTIBLE NOTES AND ACCOUNTS RECEIVABLE	43,624	6.00
7.00	INVENTORY	0	7.00
8.00	PREPAID EXPENSES	67,287	8.00
9.00	OTHER CURRENT ASSETS	39,475	9.00
10.00	DUE FROM OTHER FUNDS	0	10.00
11.00	TOTAL CURRENT ASSETS)	**6,049,789**	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	704,135	17.00
18.00	LESS: ACCUMULATED AMORTIZATION	113,877	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	327,101	23.00
24.00	LESS: ACCUMULATED DEPRECIATION	176,462	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	**740,897**	28.00
OTHER ASSETS			
29.00	INVESTMENTS	0	29.00
30.00	DEPOSITS ON LEASES	88,643	30.00
31.00	DUE FROM OWNERS/OFFICERS	3,217,163	31.00
32.00	OTHER ASSETS	0	32.00
33.00	TOTAL OTHER ASSETS	**3,305,806**	33.00
34.00	TOTAL ASSETS	**10,096,492**	34.00
LIABILITIES			
CURRENT LIABILITIES			
35.00	ACCOUNTS PAYABLE	611,593	35.00
36.00	SALARIES, WAGES, AND FEES PAYABLE	173,230	36.00
37.00	PAYROLL TAXES PAYABLE	7,935	37.00
38.00	NOTES & LOANS PAYABLE (SHORT TERM)	0	38.00
39.00	DEFERRED INCOME	630,228	39.00
40.00	ACCELERATED PAYMENTS	0	40.00
41.00	DUE TO OTHER FUNDS	0	41.00
42.00	OTHER CURRENT LIABILITIES	0	42.00
43.00	TOTAL CURRENT LIABILITIES	**1,422,986**	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	**1,422,986**	50.00
CAPITAL ACCOUNTS			
51.00	FUND BALANCE	8,673,506	51.00
52.00	TOTAL LIABILITIES AND FUND BALANCES	**10,096,492**	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	12,065,193	1,979,421	692,321	5,465,748	1,358,615						**21,561,298**	1.00
2.00	NURSING FACILITY	0	0	0	0	0						**0**	2.00
3.00	ICF/IID	0	0	0	0	0						**0**	3.00
4.00	TOTAL GENERAL INPATIENT CARE SERVICES	**12,065,193**	**1,979,421**	**692,321**	**5,465,748**	**1,358,615**						**21,561,298**	4.00
ALL OTHER SERVICES													
5.00	ANCILLARY SERVICES	233,554	2,123	0	0	1,917,776	5,409	0	0	0	0	**2,158,862**	5.00
6.00	HOME HEALTH AGENCY						0	0	0	0	0	**0**	6.00
7.00	AMBULANCE		0	0	0	0	0	0	0	0	0	**0**	7.00
8.00	HOSPICE	0	0	0	0	0	0	0	0	0	0	**0**	8.00
9.00	ALL OTHER REVENUES	0	0	0	0	0	0	0	0	0	0	**0**	9.00
10.00	TOTAL PATIENT REVENUES	**12,298,747**	**1,981,544**	**692,321**	**5,465,748**	**3,276,391**	**5,409**	**0**	**0**	**0**	**0**	**23,720,160**	10.00

PART II - OPERATING EXPENSES

		TOTAL	
		1.00	
11.00	OPERATING EXPENSES	17,937,547	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	**17,937,547**	16.00

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STATEMENT OF REVENUES AND EXPENSES **Worksheet G-3**

		1.00	
INCOME FROM SERVICES TO PATIENTS			
1.00	TOTAL PATIENT REVENUES	23,720,160	1.00
2.00	LESS: CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENT ACCOUNTS	2,104,919	2.00
3.00	NET PATIENT REVENUES	21,615,241	3.00
4.00	LESS: TOTAL OPERATING EXPENSES	17,937,547	4.00
5.00	NET INCOME FROM SERVICES TO PATIENTS	**3,677,694**	5.00
OTHER INCOME			
6.00	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.	0	6.00
7.00	INCOME FROM INVESTMENTS	2,671	7.00
8.00	REVENUES FROM COMMUNICATIONS (TELEPHONE AND INTERNET SERVICES)	0	8.00
9.00	REVENUE FROM TELEVISION AND RADIO SERVICES	0	9.00
10.00	PURCHASE DISCOUNTS	0	10.00
11.00	REBATES AND REFUNDS OF EXPENSES	0	11.00
12.00	PARKING LOT RECEIPTS	0	12.00
13.00	REVENUE FROM LAUNDRY AND LINEN SERVICE	0	13.00
14.00	REVENUE FROM MEALS SOLD TO EMPLOYEES AND GUESTS	0	14.00
15.00	REVENUE FROM RENTAL OF LIVING QUARTERS	0	15.00
16.00	REVENUE FROM SALE OF MEDICAL AND SURGICAL SUPPLIES TO OTHER THAN PATIENTS	0	16.00
17.00	REVENUE FROM SALE OF DRUGS TO OTHER THAN PATIENTS	0	17.00
18.00	REVENUE FROM SALE OF MEDICAL RECORDS AND ABSTRACTS	802	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	13,145	24.00
25.00	PHE FUNDING	0	25.00
26.00	TOTAL OTHER INCOME	**16,618**	26.00
27.00	TOTAL INCOME	**3,694,312**	27.00
EXPENSES			
28.00	OTHER EXPENSES (SPECIFY)	0	28.00
29.00		0	29.00
30.00		0	30.00
31.00	TOTAL OTHER EXPENSES	**0**	31.00
32.00	NET INCOME (LOSS) FOR THE PERIOD	**3,694,312**	32.00