

Health Financial Systems

In Lieu of Form CMS-2540-24

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 HEALTHCARE AT SEASHORE GARDENS

Period:
From: 06/01/2025
To: 12/31/2025

Run Date Time: 5/28/2026 4:52
MCRIF32
Version: 2.7.181.0

Provider CCN: 31-5340

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

Worksheet S
Parts I, II & III

PART I - COST REPORT STATUS				
1 ELECTRONICALLY PREPARED	1	2	3	
2 MANUALLY PREPARED	Y			1
3 IF AMENDED, NUMBER OF TIMES AMENDED	0			2
4 MEDICARE UTILIZATION	F			3
5 CONTRACTOR: HCRIS STATUS CODE	1			4
6 CONTRACTOR: COST REPORT RECEIVED DATE				5
7 CONTRACTOR: CONTRACTOR NUMBER				6
8 CONTRACTOR: INITIAL COST REPORT FOR THIS CCN				7
9 CONTRACTOR: FINAL COST REPORT FOR THIS CCN				8
10 CONTRACTOR: NPR DATE				9
11 CONTRACTOR: ADR SOFTWARE VENDOR CODE	4			10
12 CONTRACTOR: REOPENING NUMBER	0			11
				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 HEALTHCARE AT SEASHORE {PROVIDER NAME(S) AND PROVIDER CCN(S)} FOR THE COST REPORTING PERIOD BEGINNING 06/01/2025 AND ENDING 12/31/2025 AND THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF, THIS REPORT AND STATEMENT ARE TRUE, CORRECT, COMPLETE AND PREPARED FROM THE BOOKS AND RECORDS OF THE PROVIDER IN ACCORDANCE WITH APPLICABLE INSTRUCTIONS, EXCEPT AS NOTED. I FURTHER CERTIFY THAT I AM FAMILIAR WITH THE LAWS AND REGULATIONS REGARDING THE PROVISION OF HEALTH CARE SERVICES, AND THAT THE SERVICES IDENTIFIED IN THIS COST REPORT WERE PROVIDED IN COMPLIANCE WITH SUCH LAWS AND REGULATIONS.

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

PART III - SETTLEMENT SUMMARY

		Title XVIII			
		Title V	Part A	Part B	Title XIX
Cost Center Description		1.00	2.00	3.00	4.00
1.00	SNF	0	127,627	456	0
2.00	NF	0			0
3.00	ICF/IID				0
4.00	SNF-BASED HHA I	0		0	0
100.00	TOTAL	0	127,627	456	0

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

ATLAS HEALTHCARE AT SEASHORE GARDENS				Period:	Run Date Time:
Provider CCN: 31-5340				From: 06/01/2025	5/28/2026 4:52
				To: 12/31/2025	MCRIF32 2540-24 Version: 2.7.181.0

IDENTIFICATION DATA

Worksheet S-2

SNF / SNF HEALTHCARE COMPLEX INFORMATION																
		STREET ADDRESS			P O BOX											
		1.00			2.00											
1.00	ADDRESS LINE 1	22 WEST JIMMIE LEEDS ROAD								1.00						
		CITY	STATE	ZIP CODE	COUNTY											
		1.00	2.00	3.00	4.00											
2.00	ADDRESS LINE 2	GALLOWAY TOWNSHIP	NJ	08205	ATLANTIC					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 HEALTHCARE AT SEASHORE GARDENS		315340	12100	U	02/01/1995	02/01/1995		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	06/01/2025	12/31/2025							9.00						
		TOC CODE	SPECIFY OTHER													
		1.00	2.00													
10.00	TYPE OF CONTROL	2								10.00						
SNF ORGANIZATION AND OPERATION																
									1.00							
11.00	Is the SNF a distinct part SNF that meets the requirements set forth in 42 CFR section 483.5?								N	11.00						
12.00	Is the SNF a composite distinct part SNF that meets the requirements set forth in 42 CFR 483.5?								N	12.00						
		COMPONENT NAME	STREET ADDRESS	P O BOX	CITY	STATE	ZIP CODE									
		1.00	2.00	3.00	4.00	5.00	6.00									
13.00	Non-contiguous component locations									13.00						
						Y/N	DATE	V OR I								
						1.00	2.00	3.00								
14.00	COLUMN 1: Did the SNF terminate participation in the Medicare Program? COLUMN 2: Termination date. COLUMN 3: Voluntary (V) or involuntary (I) termination.					N				14.00						
15.00	COLUMN 1: Did the SNF change ownership (CHOW) immediately prior to the beginning of the cost reporting period? COLUMN 2: CHOW date.					Y	06/01/2025			15.00						
						1.00	2.00									
16.00	COLUMN 1: Is the SNF part of a HO/CO as defined in CMS Pub. 15-1, chapter 21, §2150? COLUMN 2: Enter the number of HO/COs allocating costs to this SNF.					N	0			16.00						
		HO/CO NAME	STREET ADDRESS	P O BOX	CITY	STATE	ZIP CODE	HO/CO CCN	HO/CO CONTRACTOR #							
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00							
17.00	HO/CO ALLOCATING TO SNF									17.00						
								1.00								
18.00	Did the total number of available beds permanently maintained for lodging inpatients change from the prior cost reporting period?							N		18.00						
19.00	Did this SNF operate a ventilator care unit?							N		19.00						

ATLAS HEALTHCARE AT SEASHORE GARDENS	Period: From: 06/01/2025 To: 12/31/2025	Run Date Time: 5/28/2026 4:52 MCRIF32 Version: 2.7.181.0
Provider CCN: 31-5340		

IDENTIFICATION DATA

Worksheet S-2

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

ATLAS HEALTHCARE AT SEASHORE GARDENS	Period:	Run Date Time:	5/28/2026 4:52
Provider CCN: 31-5340	From: 06/01/2025	MCRIF32	2540-24
	To: 12/31/2025	Version:	2.7.181.0

IDENTIFICATION DATA

Worksheet S-2

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

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

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	151	32,314	0	9,510	289	6,314	29,760	0	189	13	23	225	1.00
2.00	SNF - HMO			0	1,083	12,564			0	36	22	0	58	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	151	32,314	0	10,593	12,853	6,314	29,760	0	225	35	23	283	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	50.32	22.23	274.52	132.27	0	227	5	7	239	118.20	0.00	1.00
2.00	SNF - HMO	0.00	30.08	571.09			0	35	12	0	47			2.00
3.00	NF - FFS	0.00		0.00	0.00	0.00	0		0	0	0	0.00	0.00	3.00
4.00	NF - HMO	0.00		0.00			0		0	0	0			4.00
5.00	ICF/IID	0.00		0.00	0.00	0.00	0		0	0	0	0.00	0.00	5.00
6.00	HOSPICE											0.00	0.00	6.00
7.00	TOTAL													7.00

STATISTICAL DATA

Worksheet S-3
Part II

PART II - SNF WAGE INDEX - DIRECT SALARIES								
		AMOUNT REPORTED	RECLASS- IFICATIONS	ADJUSTMENTS	TOTAL	PAID HOURS	AVERAGE HOURLY WAGE	
		1.00	2.00	3.00	4.00	5.00	6.00	
SALARIES								
1.00	TOTAL SALARY (SEE INSTRUCTIONS)	5,334,356	0	0	5,334,356	190,617.00	27.98	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)	5,334,356	0	0	5,334,356	190,617.00	27.98	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	134,587	0	0	134,587	6,010.00	22.39	9.00
10.00	SUBTOTAL EXCLUDED SALARY (SUM OF LINES 7 THROUGH 9)	134,587	0	0	134,587	6,010.00	22.39	10.00
11.00	TOTAL ADJUSTED SALARIES (LINE 6 MINUS LINE 10)	5,199,769	0	0	5,199,769	184,607.00	28.17	11.00
OTHER WAGES AND RELATED COST								
12.00	CONTRACT LABOR: PATIENT RELATED & MGMT	1,167,359	0	0	1,167,359	24,354.00	47.93	12.00
13.00	CONTRACT LABOR: PHYSICIAN SERVICES-PART A	0	0	0	0	0.00	0.00	13.00
14.00	HOME OFFICE SALARIES AND WAGE RELATED COSTS	0	0	0	0	0.00	0.00	14.00
WAGE RELATED COSTS								
15.00	WAGE RELATED COSTS CORE (SEE PT.IV)	1,154,912	0	0	1,154,912			15.00
16.00	WAGE RELATED COSTS (EXCLUDED UNITS)	29,757	0	0	29,757			16.00
17.00	PHYSICIANS PART A - WRC	0	0	0	0			17.00
18.00	PHYSICIANS PART B - WRC	0	0	0	0			18.00
19.00	TOTAL ADJUSTED WAGE RELATED COST (SEE INSTRUCTIONS)	1,125,155	0	0	1,125,155			19.00

STATISTICAL DATA

Worksheet S-3
Part III

PART III - SNF WAGE INDEX - OVERHEAD COST - DIRECT SALARIES									
		WKST A LINE NUMBER	AMOUNT REPORTED	RECLASS OF SALARIES	ADJUSTED SALARIES	TOTAL	PAID HOURS	AVERAGE HOURLY WAGE	
		0	1.00	2.00	3.00	4.00	5.00	6.00	
1.00	EMPLOYEE BENEFITS DEPARTMENT	3.00	0	0	0	0	0.00	0.00	1.00
2.00	ADMINISTRATIVE AND GENERAL	4.00	561,835	0	0	561,835	12,962.00	43.34	2.00
3.00	PLANT OP, MAINT & REPAIRS	5.00	36,464	0	0	36,464	3,198.00	11.40	3.00
4.00	LAUNDRY AND LINEN SERVICE	6.00	0	0	0	0	0.00	0.00	4.00
5.00	HOUSEKEEPING	7.00	361,148	0	0	361,148	21,325.00	16.94	5.00
6.00	DIETARY	8.00	525,659	0	0	525,659	28,833.00	18.23	6.00
7.00	NURSING ADMINISTRATION	9.00	566,026	0	0	566,026	12,400.00	45.65	7.00
8.00	CENTRAL SERVICES AND SUPPLY	10.00	25,672	0	0	25,672	1,224.00	20.97	8.00
9.00	PHARMACY	11.00	0	0	0	0	0.00	0.00	9.00
10.00	MEDICAL RECORDS	12.00	1,423	0	0	1,423	74.00	19.23	10.00
11.00	MEDICAL SOCIAL SERVICES	13.00	71,121	0	0	71,121	1,850.00	38.44	11.00
12.00	ACTIVITIES PROGRAM	14.00	122,420	0	0	122,420	6,178.00	19.82	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

STATISTICAL DATA

Worksheet S-3
Part IV

PART IV - SNF WAGE RELATED COSTS			
		AMOUNT	
		1.00	
RETIREMENT COST			
1.00	401k EMPLOYER CONTRIBUTIONS	6,830	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	531,737	8.00
9.00	PRESCRIPTION DRUG PLAN	0	9.00
10.00	DENTAL, HEARING AND VISION PLANS	17,108	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	89,898	15.00
16.00	RETIREMENT HEALTH CARE COST	0	16.00
TAXES			
17.00	FICA - EMPLOYER'S PORTION ONLY	336,612	17.00
18.00	MEDICARE TAXES - EMPLOYER'S PORTION ONLY	0	18.00
19.00	UNEMPLOYMENT INSURANCE	162,258	19.00
20.00	STATE OR FEDERAL UNEMPLOYMENT TAXES	10,469	20.00
OTHER			
21.00	EXECUTIVE DEFERRED COMPENSATION	0	21.00
22.00	DAY CARE COST AND ALLOWANCES	0	22.00
23.00	TUITION REIMBURSEMENT	0	23.00
24.00	TOTAL WAGE RELATED COST	1,154,912	24.00

STATISTICAL DATA

Worksheet S-3
Part V

PART V - SNF REPORTING OF DIRECT CARE EXPENDITURES							
		AMOUNT REPORTED	EMPLOYEE WAGE-RELATED COSTS	ADJUSTED SALARIES (COL. 1 + COL. 2)	PAID HOURS RELATED TO SALARY IN COL. 3	AVERAGE HOURLY WAGE (COL. 3 ÷ COL. 4)	
		1.00	2.00	3.00	4.00	5.00	
DIRECT SALARIES							
NURSING EMPLOYEES							
1.00	REGISTERED NURSE	247,860	52,280	300,140	5,729.00	52.39	1.00
2.00	LICENSED PRACTICAL NURSE	1,283,439	270,711	1,554,150	33,738.00	46.07	2.00
3.00	CERTIFIED NURSING ASSISTANT	1,396,702	294,601	1,691,303	57,095.00	29.62	3.00
4.00	TOTAL NURSING EXPENDITURES	2,928,001	617,592	3,545,593	96,562.00	36.72	4.00
5.00	PHYSICAL THERAPIST	0	0	0	0.00	0.00	5.00
6.00	PHYSICAL THERAPY ASSISTANT	0	0	0	0.00	0.00	6.00
7.00	OCCUPATIONAL THERAPIST	0	0	0	0.00	0.00	7.00
8.00	OCCUPATIONAL THERAPY ASSISTANT	0	0	0	0.00	0.00	8.00
9.00	SPEECH-LANGUAGE PATHOLOGIST	0	0	0	0.00	0.00	9.00
10.00	THERAPY AIDES AND STUDENTS	0	0	0	0.00	0.00	10.00
11.00	RESPIRATORY THERAPIST	0	0	0	0.00	0.00	11.00
12.00	OTHER MEDICAL STAFF	0	0	0	0.00	0.00	12.00
CONTRACT LABOR							
NURSING EMPLOYEES							
15.00	REGISTERED NURSE	0	0	0	0.00	0.00	15.00
16.00	LICENSED PRACTICAL NURSE	115,358	0	115,358	2,875.00	40.12	16.00
17.00	CERTIFIED NURSING ASSISTANT	251,118	0	251,118	12,468.00	20.14	17.00
18.00	TOTAL NURSING EXPENDITURES	366,476	0	366,476	15,343.00	23.89	18.00
TECHNICAL/PROFESSIONAL EMPLOYEES							
19.00	PHYSICAL THERAPIST	270,477	0	270,477	2,765.00	97.82	19.00
20.00	PHYSICAL THERAPY ASSISTANT	0	0	0	0.00	0.00	20.00
21.00	OCCUPATIONAL THERAPIST	387,017	0	387,017	4,426.00	87.44	21.00
22.00	OCCUPATIONAL THERAPY ASSISTANT	0	0	0	0.00	0.00	22.00
23.00	SPEECH-LANGUAGE PATHOLOGIST	143,324	0	143,324	1,819.00	78.79	23.00
24.00	THERAPY AIDES AND STUDENTS	0	0	0	0.00	0.00	24.00
25.00	RESPIRATORY THERAPIST	65	0	65	1.00	65.00	25.00
26.00	OTHER MEDICAL STAFF	0	0	0	0.00	0.00	26.00
HOME OFFICE/CHAIN ORGANIZATION							
NURSING EMPLOYEES							
29.00	REGISTERED NURSE	0	0	0	0.00	0.00	29.00
30.00	LICENSED PRACTICAL NURSE	0	0	0	0.00	0.00	30.00
31.00	CERTIFIED NURSING ASSISTANT	0	0	0	0.00	0.00	31.00
32.00	TOTAL NURSING EXPENDITURES	0	0	0	0.00	0.00	32.00
TECHNICAL/PROFESSIONAL EMPLOYEES							
33.00	PHYSICAL THERAPIST	0	0	0	0.00	0.00	33.00
34.00	PHYSICAL THERAPY ASSISTANT	0	0	0	0.00	0.00	34.00
35.00	OCCUPATIONAL THERAPIST	0	0	0	0.00	0.00	35.00
36.00	OCCUPATIONAL THERAPY ASSISTANT	0	0	0	0.00	0.00	36.00
37.00	SPEECH-LANGUAGE PATHOLOGIST	0	0	0	0.00	0.00	37.00
38.00	THERAPY AIDES AND STUDENTS	0	0	0	0.00	0.00	38.00
39.00	RESPIRATORY THERAPIST	0	0	0	0.00	0.00	39.00
40.00	OTHER MEDICAL STAFF	0	0	0	0.00	0.00	40.00

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

		Cost Center Description	SALARIES & WAGES	CONTRACT LABOR COSTS	LABOR SUBTOTAL	OTHER COSTS	SUBTOTAL	
			1.00	2.00	3.00	4.00	5.00	
GENERAL SERVICE COST CENTERS								
1.00	00100	CAPITAL RELATED-BUILDINGS & FIXTURES				2,339,078	2,339,078	1.00
2.00	00200	CAPITAL RELATED-MOVABLE EQUIPMENT				49,897	49,897	2.00
3.00	00300	EMPLOYEE BENEFITS DEPARTMENT	0	0	0	1,179,577	1,179,577	3.00
4.00	00400	ADMINISTRATIVE AND GENERAL	561,835	80,337	642,172	1,972,845	2,615,017	4.00
5.00	00500	PLANT OP, MAINT. & REPAIRS	36,464	17,713	54,177	360,997	415,174	5.00
6.00	00600	LAUNDRY AND LINEN SERVICE	0	0	0	12,098	12,098	6.00
7.00	00700	HOUSEKEEPING	361,148	0	361,148	33,234	394,382	7.00
8.00	00800	DIETARY	525,659	1,684	527,343	377,752	905,095	8.00
9.00	00900	NURSING ADMINISTRATION	566,026	62,328	628,354	0	628,354	9.00
10.00	01000	CENTRAL SERVICES AND SUPPLY	25,672	0	25,672	0	25,672	10.00
11.00	01100	PHARMACY	0	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS	1,423	0	1,423	0	1,423	12.00
13.00	01300	MEDICAL SOCIAL SERVICES	71,121	1,050	72,171	0	72,171	13.00
14.00	01400	ACTIVITIES PROGRAM	122,420	3,060	125,480	23,022	148,502	14.00
16.00	01600	TRAINING AND IN-SERVICE EDUCATION	0	0	0	8,290	8,290	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	2,928,001	366,476	3,294,477	148,012	3,442,489	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	16,184	16,184	30.00
31.00	03100	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	31.00
32.00	03200	LABORATORY	0	0	0	28,383	28,383	32.00
33.00	03300	INTRAVENOUS THERAPY	0	0	0	0	0	33.00
34.00	03400	RESPIRATORY THERAPY	0	65	65	2,433	2,498	34.00
35.00	03500	PHYSICAL THERAPY	0	270,477	270,477	2,572	273,049	35.00
36.00	03600	OCCUPATIONAL THERAPY	0	387,017	387,017	0	387,017	36.00
37.00	03700	SPEECH LANGUAGE PATHOLOGIST	0	143,324	143,324	0	143,324	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	2,402	2,402	40.00
41.00	04100	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	289,328	289,328	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	19,282	19,282	71.00
72.00	07200	HOSPICE	0	0	0	0	0	72.00
73.00	07300	CORF	0	0	0	0	0	73.00
74.00	07400	OPT	0	0	0	0	0	74.00
75.00	07500	OOT	0	0	0	0	0	75.00
76.00	07600	OSP	0	0	0	0	0	76.00
77.00	07700	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS								

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

		Cost Center Description	SALARIES & WAGES	CONTRACT LABOR COSTS	LABOR SUBTOTAL	OTHER COSTS	SUBTOTAL	
			1.00	2.00	3.00	4.00	5.00	
80.00	08000	PREVENTIVE VACCINES				9,256	9,256	80.00
81.00	08100	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	81.00
89.00		SUBTOTAL	5,199,769	1,333,531	6,533,300	6,874,642	13,407,942	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	ASSISTED LIVING	134,587	0	134,587	0	134,587	93.00
93.01	09301	BARBER & BEAUTY	0	0	0	0	0	93.01
100.00		TOTAL	5,334,356	1,333,531	6,667,887	6,874,642	13,542,529	100.00

ATLAS HEALTHCARE AT SEASHORE GARDENS		Period:	Run Date Time:
Provider CCN: 31-5340		From: 06/01/2025	5/28/2026 4:52
		To: 12/31/2025	MCRIF32 2540-24 Version: 2.7.181.0

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

		Cost Center Description	RECLASS- IFICATIONS	RECLASSIFIED TRIAL BALANCE	ADJUSTMENTS	EXPENSES FOR COST ALLOCATION		
			6.00	7.00	8.00	9.00		
GENERAL SERVICE COST CENTERS								
1.00	00100	CAPITAL RELATED-BUILDINGS & FIXTURES	0	2,339,078	-1,186,451	1,152,627		1.00
2.00	00200	CAPITAL RELATED-MOVABLE EQUIPMENT	0	49,897	67,083	116,980		2.00
3.00	00300	EMPLOYEE BENEFITS DEPARTMENT	0	1,179,577	0	1,179,577		3.00
4.00	00400	ADMINISTRATIVE AND GENERAL	0	2,615,017	-510,658	2,104,359		4.00
5.00	00500	PLANT OP, MAINT. & REPAIRS	0	415,174	0	415,174		5.00
6.00	00600	LAUNDRY AND LINEN SERVICE	0	12,098	0	12,098		6.00
7.00	00700	HOUSEKEEPING	0	394,382	0	394,382		7.00
8.00	00800	DIETARY	0	905,095	-1,101	903,994		8.00
9.00	00900	NURSING ADMINISTRATION	0	628,354	0	628,354		9.00
10.00	01000	CENTRAL SERVICES AND SUPPLY	0	25,672	0	25,672		10.00
11.00	01100	PHARMACY	0	0	0	0		11.00
12.00	01200	MEDICAL RECORDS	0	1,423	0	1,423		12.00
13.00	01300	MEDICAL SOCIAL SERVICES	0	72,171	0	72,171		13.00
14.00	01400	ACTIVITIES PROGRAM	0	148,502	-19,440	129,062		14.00
16.00	01600	TRAINING AND IN-SERVICE EDUCATION	0	8,290	0	8,290		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	3,442,489	0	3,442,489		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	16,184	0	16,184		30.00
31.00	03100	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0		31.00
32.00	03200	LABORATORY	0	28,383	0	28,383		32.00
33.00	03300	INTRAVENOUS THERAPY	0	0	0	0		33.00
34.00	03400	RESPIRATORY THERAPY	0	2,498	0	2,498		34.00
35.00	03500	PHYSICAL THERAPY	0	273,049	0	273,049		35.00
36.00	03600	OCCUPATIONAL THERAPY	0	387,017	0	387,017		36.00
37.00	03700	SPEECH LANGUAGE PATHOLOGIST	0	143,324	0	143,324		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	2,402	0	2,402		40.00
41.00	04100	DRUGS: DRUGS CHARGED TO PATIENTS	0	289,328	0	289,328		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	19,282	0	19,282		71.00
72.00	07200	HOSPICE	0	0	0	0		72.00
73.00	07300	CORF	0	0	0	0		73.00
74.00	07400	OPT	0	0	0	0		74.00
75.00	07500	OOT	0	0	0	0		75.00
76.00	07600	OSP	0	0	0	0		76.00
77.00	07700	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0		77.00

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

		Cost Center Description	RECLASS- IFICATIONS	RECLASSIFIED TRIAL BALANCE	ADJUSTMENTS	EXPENSES FOR COST ALLOCATION		
			6.00	7.00	8.00	9.00		
COST REIMBURSED SERVICES COST CENTERS								
80.00	08000	PREVENTIVE VACCINES	0	9,256	0	9,256		80.00
81.00	08100	OTHER COST REIMBURSED SERVICE COST	0	0	0	0		81.00
89.00		SUBTOTAL	0	13,407,942	-1,650,567	11,757,375		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	ASSISTED LIVING	0	134,587	0	134,587		93.00
93.01	09301	BARBER & BEAUTY	0	0	0	0		93.01
100.00		TOTAL	0	13,542,529	-1,650,567	11,891,962		100.00

RECONCILIATION OF CAPITAL COSTS CENTERS

Worksheet A-7

PART I - ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES									
		BEGINNING BALANCES	ACQUISITIONS			DISPOSALS AND RETIREMENTS	ENDING BALANCE	FULLY DEPRECIATED ASSETS	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	
1.00	LAND	0	0	0	0	0	0	0	1.00
2.00	LAND IMPROVEMENTS	0	0	0	0	0	0	0	2.00
3.00	BUILDINGS AND FIXTURES	0	0	0	0	0	0	0	3.00
4.00	BUILDING IMPROVEMENTS	144,861	32,794	0	32,794	0	177,655	0	4.00
5.00	FIXED EQUIPMENT	0	0	0	0	0	0	0	5.00
6.00	MOVABLE EQUIPMENT	93,609	26,189	0	26,189	0	119,798	0	6.00
7.00	SUBTOTAL	238,470	58,983	0	58,983	0	297,453	0	7.00
8.00	RECONCILING ITEMS	0	0	0	0	0	0	0	8.00
9.00	TOTAL	238,470	58,983	0	58,983	0	297,453	0	9.00
PART II - RECONCILIATION OF CAPITAL COST CENTERS (SUMMARY OF CAPITAL)									
		DEPRECIATION	LEASE	INTEREST	INSURANCE	TAXES	OTHER CAPITAL RELATED COSTS	TOTAL	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	
1.00	CAPITAL RELATED COSTS - BUILDINGS & FIXTURES	390,174	0	410,985	134,338	217,130	0	1,152,627	1.00
2.00	CAPITAL RELATED COSTS - MOVABLE EQUIPMENT	67,083	49,897	0	0	0	0	116,980	2.00
3.00	TOTAL	457,257	49,897	410,985	134,338	217,130	0	1,269,607	3.00

ATLAS HEALTHCARE AT SEASHORE GARDENS		Period:	Run Date Time:
Provider CCN: 31-5340		From: 06/01/2025	5/28/2026 4:52
		To: 12/31/2025	MCRIF32 2540-24
			Version: 2.7.181.0

ADJUSTMENTS TO EXPENSES

Worksheet A-8

	DESCRIPTION OF ADJUSTMENT	BASIS	AMOUNT	WORKSHEET A	
				COST CENTER	LINE NO.
1.00		2.00	3.00	4.00	5.00
1.00	INVESTMENT INCOME ON RESTRICTED FUNDS (CMS PUB. 15-1, CHAPTER 2)	B	-5,475	CAPITAL RELATED-BUILDINGS & FIXTURES	1.00
2.00	TRADE, QUANTITY, TIME, AND OTHER DISCOUNTS ON PURCHASES (CMS PUB. 15-1, CHAPTER 8)		0		0.00
3.00	REBATES AND REFUNDS OF EXPENSES (CMS PUB. 15-1, CHAPTER 8)		0		0.00
4.00	RENTAL OF PROVIDER SPACE BY SUPPLIERS (CMS PUB. 15-1, CHAPTER 8)		0		0.00
5.00	TELEPHONE SERVICES (CMS PUB. 15-1, CHAPTER 21)	B	-19,440	ACTIVITIES PROGRAM	14.00
6.00	TELEVISION AND RADIO SERVICES (CMS PUB. 15-1, CHAPTER 21)		0		0.00
7.00	PARKING LOT (CMS PUB. 15-1, CHAPTER 21)		0		0.00
8.00	REMUNERATION APPLICABLE TO PROVIDER-BASED PHYSICIAN ADJUSTMENT	A-8-2	0		
9.00	SALE OF SCRAP, WASTE, ETC. (CMS PUB. 15-1, CHAPTER 23)		0		0.00
10.00	RELATED ORGANIZATION AND HOME OFFICE COST TRANSACTIONS (CMS PUB. 15-1, CHAPTER 10)	A-8-1	-1,345,945		
11.00	LAUNDRY AND LINEN SERVICE		0		0.00
12.00	REVENUE - EMPLOYEE MEALS	B	-650	DIETARY	8.00
13.00	COST OF MEALS - GUESTS	B	-451	DIETARY	8.00
14.00	SALE OF MEDICAL SUPPLIES TO OTHER THAN PATIENTS		0		0.00
15.00	SALE OF DRUGS TO OTHER THAN PATIENTS		0		0.00
16.00	REVENUE - COPYING COSTS OF MEDICAL RECORDS AND ABSTRACTS		0		0.00
17.00	VENDING MACHINES		0		0.00
18.00	INCOME FROM IMPOSITION OF INTEREST, FINANCE, OR PENALTY CHARGES (CMS PUB. 15-1, CHAPTER 21)		0		0.00
19.00	INTEREST EXPENSE ON MEDICARE OVERPAYMENTS AND BORROWINGS TO REPAY MEDICARE OVERPAYMENTS		0		0.00
20.00	DEPRECIATION--BUILDINGS AND FIXTURES		0	CAPITAL RELATED-BUILDINGS & FIXTURES	1.00
21.00	DEPRECIATION--MOVABLE EQUIPMENT		0	CAPITAL RELATED-MOVABLE EQUIPMENT	2.00
22.00	SHORT TERM INPATIENT HOSPICE CARE		0		0.00
23.00	HOSPICE NON-CORE CONTRACTED SERVICES		0		0.00
24.00	OTHER REVENUE MISC	B	-5,801	ADMINISTRATIVE AND GENERAL	4.00
24.01	OTHER REV CREDIT CARD CASH BACK	B	-415	ADMINISTRATIVE AND GENERAL	4.00
24.02	BAD DEBTS	A	-221,700	ADMINISTRATIVE AND GENERAL	4.00
24.03	DONATIONS	A	-71	ADMINISTRATIVE AND GENERAL	4.00
24.04	FINES & PENALTIES	A	-935	ADMINISTRATIVE AND GENERAL	4.00
24.05	MARKETING	A	-49,616	ADMINISTRATIVE AND GENERAL	4.00
24.06	RESIDENT MISSING ITEMS	A	-68	ADMINISTRATIVE AND GENERAL	4.00
100.00	TOTAL		-1,650,567		100.00

RELATED ORGANIZATIONS AND HOME OFFICE COSTS

Worksheet A-8-1
Parts I & II

PART I - COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS									
WORKSHEET A COST CENTER									
	LINE #	DESCRIPTION	EXPENSE ITEM	LINE # ON PART II	AMOUNT ALLOWABLE IN COST	AMOUNT INCLUDED IN WKST. A, COL. 9	NET ADJUSTMENT		
	1.00	2.00	3.00	4.00	5.00	6.00	7.00		
1.00	4.00	ADMINISTRATIVE AND GENERAL	MANAGEMENT	1.00	477,643	742,346	-264,703	1.00	
2.00	1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	RENT	4.00	0	2,041,667	-2,041,667	2.00	
3.00	1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	MORTGAGE INTEREST	4.00	416,461	0	416,461	3.00	
4.00	1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	MORTGAGE INSURANCE	4.00	76,730	0	76,730	4.00	
5.00	1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	DEPRECIATION - BUILDING	4.00	367,500	0	367,500	5.00	
6.00	2.00	CAPITAL RELATED-MOVABLE EQUIPMENT	DEPRECIATION - MME	4.00	67,083	0	67,083	6.00	
7.00	4.00	ADMINISTRATIVE AND GENERAL	REALTY ADMIN COSTS	4.00	32,651	0	32,651	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				1,438,068	2,784,013	-1,345,945	100.00	
PART II - INTERRELATIONSHIP BETWEEN RELATED ORGANIZATIONS AND / OR HOME OFFICE									
	INTERRELA - TIONSHIP INDICATOR	INTERRELATIONSHIP DESCRIPTION (IF COLUMN 1 = G)	NAME	PERCENTAGE OF OWNERSHIP	NAME	MEDICARE CCN OR HOME OFFICE #	PERCENTAGE OF OWNERSHIP	TYPE OF BUSINESS	
	1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	
1.00	A		PHIL BAK	44.50	ATLAS HEALTHCARE NJ LLC		33.33	MANAGEMENT COMPANY	1.00
2.00	A		SAM GOLDBERGER	24.00	ATLAS HEALTHCARE NJ LLC		33.33	MANAGEMENT COMPANY	2.00
3.00	A		MARK SONNENSCHINE	24.00	ATLAS HEALTHCARE NJ LLC		33.34	MANAGEMENT COMPANY	3.00
4.00	A		PHIL BAK	44.50	22 JIMMIE LEEDS REALTY LLC		44.50	REALTY	4.00
5.00	A		SAM GOLDBERGER	24.00	22 JIMMIE LEEDS REALTY LLC		24.00	REALTY	5.00
6.00	A		MARK SONNENSCHINE	24.00	22 JIMMIE LEEDS REALTY LLC		24.00	REALTY	6.00
7.00	A			0.00			0.00		7.00
8.00				0.00			0.00		8.00
9.00				0.00			0.00		9.00
10.00				0.00			0.00		10.00

ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B
Part I

	Cost Center Description	NET EXPENSES FOR COST ALLOCATION	CRC - B&F	CRC - ME	EMPLOYEE BENEFITS DEPARTMEN T	Subtotal	ADMINISTRA TIVE AND GENERAL	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	3.00	3A	4.00	5.00	6.00	
GENERAL SERVICE COST CENTERS										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	1,152,627	1,152,627							1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT	116,980		116,980						2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT	1,179,577	0	0	1,179,577					3.00
4.00	ADMINISTRATIVE AND GENERAL	2,104,359	42,569	4,320	124,237	2,275,485	2,275,485			4.00
5.00	PLANT OP, MAINT. & REPAIRS	415,174	15,448	1,568	8,063	440,253	104,174	544,427		5.00
6.00	LAUNDRY AND LINEN SERVICE	12,098	8,247	837	0	21,182	5,012	4,102	30,296	6.00
7.00	HOUSEKEEPING	394,382	5,281	536	79,860	480,059	113,593	2,627	0	7.00
8.00	DIETARY	903,994	38,225	3,879	116,238	1,062,336	251,374	19,012	0	8.00
9.00	NURSING ADMINISTRATION	628,354	36,186	3,673	125,164	793,377	187,732	17,998	0	9.00
10.00	CENTRAL SERVICES AND SUPPLY	25,672	0	0	5,677	31,349	7,418	0	0	10.00
11.00	PHARMACY	0	0	0	0	0	0	0	0	11.00
12.00	MEDICAL RECORDS	1,423	0	0	315	1,738	411	0	0	12.00
13.00	MEDICAL SOCIAL SERVICES	72,171	2,314	235	15,727	90,447	21,402	1,151	0	13.00
14.00	ACTIVITIES PROGRAM	129,062	10,580	1,074	27,070	167,786	39,702	5,262	0	14.00
16.00	TRAINING AND IN-SERVICE EDUCATION	8,290	0	0	0	8,290	1,962	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	3,442,489	690,935	70,122	647,465	4,851,011	1,147,862	343,650	26,699	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	16,184	0	0	0	16,184	3,830	0	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	31.00
32.00	LABORATORY	28,383	0	0	0	28,383	6,716	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	33.00
34.00	RESPIRATORY THERAPY	2,498	0	0	0	2,498	591	0	0	34.00
35.00	PHYSICAL THERAPY	273,049	11,370	1,154	0	285,573	67,573	5,655	0	35.00
36.00	OCCUPATIONAL THERAPY	387,017	0	0	0	387,017	91,578	0	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	143,324	0	0	0	143,324	33,914	0	0	37.00
38.00	AUDIOLOGY	0	0	0	0	0	0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	2,402	0	0	0	2,402	568	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	289,328	1,506	153	0	290,987	68,855	749	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	19,282	0	0	0	19,282	4,563	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 HEALTHCARE AT SEASHORE GARDENS				Period:	Run Date Time:
				From: 06/01/2025	5/28/2026 4:52
Provider CCN: 31-5340				To: 12/31/2025	MCRIF32 2540-24
					Version: 2.7.181.0

ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B
Part I

	Cost Center Description	NET EXPENSES FOR COST ALLOCATION	CRC - B&F	CRC - ME	EMPLOYEE BENEFITS DEPARTMEN T	Subtotal	ADMINISTRA TIVE AND GENERAL	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	3.00	3A	4.00	5.00	6.00	
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	9,256	46	5	0	9,307	2,202	23	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	11,757,375	862,707	87,556	1,149,816	11,408,270	2,161,032	400,229	26,699	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	2,498	254	0	2,752	651	1,242	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	ASSISTED LIVING	134,587	284,648	28,889	29,761	477,885	113,079	141,576	3,597	93.00
93.01	BARBER & BEAUTY	0	2,774	281	0	3,055	723	1,380	0	93.01
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	11,891,962	1,152,627	116,980	1,179,577	11,891,962	2,275,485	544,427	30,296	100.00

ATLAS HEALTHCARE AT SEASHORE GARDENS

Period:

Run Date Time: 5/28/2026 4:52

Provider CCN: 31-5340

From: 06/01/2025

MCRIF32 2540-24

To: 12/31/2025

Version: 2.7.181.0

ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B
Part I

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICES	ACTIVITIES PROGRAM	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
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	596,279								7.00
8.00	DIETARY	21,083	1,353,805							8.00
9.00	NURSING ADMINISTRATION	19,959	0	1,019,066						9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	0	38,767					10.00
11.00	PHARMACY	0	0	0	0	0				11.00
12.00	MEDICAL RECORDS	0	0	0	0	0	2,149			12.00
13.00	MEDICAL SOCIAL SERVICES	1,277	0	0	0	0	0	114,277		13.00
14.00	ACTIVITIES PROGRAM	5,836	0	0	0	0	0	0	218,586	14.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	381,089	1,193,084	967,126	11,586	0	1,894	100,710	192,636	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	6,271	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	0	217	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	831	0	0	26,128	0	0	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00
73.00	CORF	0	0	0	0	0	0	0	0	73.00
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00

ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B
Part I

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICES	ACTIVITIES PROGRAM	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	25	0	0	836	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	436,371	1,193,084	967,126	38,767	0	1,894	100,710	192,636	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	1,378	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	ASSISTED LIVING	157,000	160,721	51,940	0	0	255	13,567	25,950	93.00
93.01	BARBER & BEAUTY	1,530	0	0	0	0	0	0	0	93.01
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	596,279	1,353,805	1,019,066	38,767	0	2,149	114,277	218,586	100.00

ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B
Part I

	Cost Center Description	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	SUBTOTAL	POST STEPDOWN ADJ	TOTAL		
		16.00	17.00	19.00	20.00	21.00		
GENERAL SERVICE COST CENTERS								
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES							1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT							2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT							3.00
4.00	ADMINISTRATIVE AND GENERAL							4.00
5.00	PLANT OP, MAINT. & REPAIRS							5.00
6.00	LAUNDRY AND LINEN SERVICE							6.00
7.00	HOUSEKEEPING							7.00
8.00	DIETARY							8.00
9.00	NURSING ADMINISTRATION							9.00
10.00	CENTRAL SERVICES AND SUPPLY							10.00
11.00	PHARMACY							11.00
12.00	MEDICAL RECORDS							12.00
13.00	MEDICAL SOCIAL SERVICES							13.00
14.00	ACTIVITIES PROGRAM							14.00
16.00	TRAINING AND IN-SERVICE EDUCATION	10,252						16.00
17.00	PATIENT TRANSPORTATION PART A	0	0					17.00
INPATIENT ROUTINE SERVICE COST CENTERS								
25.00	SKILLED NURSING FACILITY	9,035	0	9,226,382	0	9,226,382		25.00
26.00	NURSING FACILITY	0		0	0	0		26.00
27.00	ICF/IID	0		0	0	0		27.00
ANCILLARY SERVICE COST CENTERS								
30.00	RADIOLOGY-DIAGNOSTIC	0		20,014	0	20,014		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0		0	0	0		31.00
32.00	LABORATORY	0		35,099	0	35,099		32.00
33.00	INTRAVENOUS THERAPY	0		0	0	0		33.00
34.00	RESPIRATORY THERAPY	0		3,089	0	3,089		34.00
35.00	PHYSICAL THERAPY	0		365,072	0	365,072		35.00
36.00	OCCUPATIONAL THERAPY	0		478,595	0	478,595		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0		177,238	0	177,238		37.00
38.00	AUDIOLOGY	0		0	0	0		38.00
39.00	ELECTROCARDIOLOGY	0		0	0	0		39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0		3,187	0	3,187		40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0		387,550	0	387,550		41.00
42.00	DRUGS: IV SOLUTIONS	0		0	0	0		42.00
43.00	DENTAL CARE	0		0	0	0		43.00
44.00	APPLIANCES AND EQUIPMENT	0		0	0	0		44.00
45.00	BLOOD AND BLOOD PRODUCTS	0		0	0	0		45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0		0	0	0		46.00
47.00	OTHER ANCILLARY SERVICE COST	0		0	0	0		47.00
OUTPATIENT SERVICE COST CENTERS								
60.00	SCREENING & PREVENTIVE SERVICES	0		0	0	0		60.00
61.00	OUTPATIENT LABORATORY	0		0	0	0		61.00
62.00	PORTABLE X-RAY SERVICES	0		0	0	0		62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0		0	0	0		63.00
64.00	OTHER OUTPATIENT SERVICE COST	0		0	0	0		64.00
OUTPATIENT REIMBURSABLE COST CENTERS								
70.00	HOME HEALTH AGENCY	0		0	0	0		70.00
71.00	AMBULANCE	0	0	23,845	0	23,845		71.00
72.00	HOSPICE	0		0	0	0		72.00
73.00	CORF	0		0	0	0		73.00
74.00	OPT	0		0	0	0		74.00
75.00	OOT	0		0	0	0		75.00

ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B
Part I

	Cost Center Description	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	SUBTOTAL	POST STEPDOWN ADJ	TOTAL		
		16.00	17.00	19.00	20.00	21.00		
76.00	OSP	0		0	0	0		76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0		0	0	0		77.00
COST REIMBURSED SERVICES COST CENTERS								
80.00	PREVENTIVE VACCINES	0		12,393	0	12,393		80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0		0	0	0		81.00
89.00	SUBTOTAL	9,035	0	10,732,464	0	10,732,464		89.00
NONREIMBURSABLE COST CENTERS								
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0		6,023	0	6,023		90.00
91.00	NONPAID WORKERS	0		0	0	0		91.00
92.00	PHYSICIAN PRIVATE OFFICES	0		0	0	0		92.00
93.00	ASSISTED LIVING	1,217		1,146,787	0	1,146,787		93.00
93.01	BARBER & BEAUTY	0		6,688	0	6,688		93.01
98.00	CROSS FOOT ADJUSTMENTS							98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0		99.00
100.00	TOTAL	10,252	0	11,891,962	0	11,891,962		100.00

ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II

	Cost Center Description	DIRECTLY ASSIGNED CAPITAL RELATED COST	CRC - B&F	CRC - ME	Subtotal	EMPLOYEE BENEFITS DEPARTMEN T	ADMINISTRA TIVE AND GENERAL	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	2A	3.00	4.00	5.00	6.00	
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	0	0	0	0				3.00
4.00	ADMINISTRATIVE AND GENERAL	0	42,569	4,320	46,889	0	46,889			4.00
5.00	PLANT OP, MAINT. & REPAIRS	0	15,448	1,568	17,016	0	2,147	19,163		5.00
6.00	LAUNDRY AND LINEN SERVICE	0	8,247	837	9,084	0	103	144	9,331	6.00
7.00	HOUSEKEEPING	0	5,281	536	5,817	0	2,341	92	0	7.00
8.00	DIETARY	0	38,225	3,879	42,104	0	5,180	669	0	8.00
9.00	NURSING ADMINISTRATION	0	36,186	3,673	39,859	0	3,869	633	0	9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	0	0	0	153	0	0	10.00
11.00	PHARMACY	0	0	0	0	0	0	0	0	11.00
12.00	MEDICAL RECORDS	0	0	0	0	0	8	0	0	12.00
13.00	MEDICAL SOCIAL SERVICES	0	2,314	235	2,549	0	441	41	0	13.00
14.00	ACTIVITIES PROGRAM	0	10,580	1,074	11,654	0	818	185	0	14.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	40	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	690,935	70,122	761,057	0	23,654	12,097	8,223	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	79	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	138	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	12	0	0	34.00
35.00	PHYSICAL THERAPY	0	11,370	1,154	12,524	0	1,392	199	0	35.00
36.00	OCCUPATIONAL THERAPY	0	0	0	0	0	1,887	0	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0	0	0	0	699	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	12	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	1,506	153	1,659	0	1,419	26	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	94	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

ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II

	Cost Center Description	DIRECTLY ASSIGNED CAPITAL RELATED COST	CRC - B&F	CRC - ME	Subtotal	EMPLOYEE BENEFITS DEPARTMEN T	ADMINISTRA TIVE AND GENERAL	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	2A	3.00	4.00	5.00	6.00	
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	0	46	5	51	0	45	1	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	0	862,707	87,556	950,263	0	44,531	14,087	8,223	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	2,498	254	2,752	0	13	44	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	ASSISTED LIVING	0	284,648	28,889	313,537	0	2,330	4,983	1,108	93.00
93.01	BARBER & BEAUTY	0	2,774	281	3,055	0	15	49	0	93.01
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	1,152,627	116,980	1,269,607	0	46,889	19,163	9,331	100.00

ATLAS HEALTHCARE AT SEASHORE GARDENS

Provider CCN: 31-5340

Period:

From: 06/01/2025

To: 12/31/2025

Run Date Time:

5/28/2026 4:52

MCRIF32

2540-24

Version:

2.7.181.0

ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICES	ACTIVITIES PROGRAM	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
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	8,250								7.00
8.00	DIETARY	292	48,245							8.00
9.00	NURSING ADMINISTRATION	276	0	44,637						9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	0	153					10.00
11.00	PHARMACY	0	0	0	0	0				11.00
12.00	MEDICAL RECORDS	0	0	0	0	0	8			12.00
13.00	MEDICAL SOCIAL SERVICES	18	0	0	0	0	0	3,049		13.00
14.00	ACTIVITIES PROGRAM	81	0	0	0	0	0	0	12,738	14.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	5,273	42,517	42,362	46	0	7	2,687	11,226	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	87	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	0	1	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	11	0	0	103	0	0	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00
73.00	CORF	0	0	0	0	0	0	0	0	73.00
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00

ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICES	ACTIVITIES PROGRAM	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	0	0	0	3	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	6,038	42,517	42,362	153	0	7	2,687	11,226	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	19	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	ASSISTED LIVING	2,172	5,728	2,275	0	0	1	362	1,512	93.00
93.01	BARBER & BEAUTY	21	0	0	0	0	0	0	0	93.01
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	8,250	48,245	44,637	153	0	8	3,049	12,738	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II

	Cost Center Description	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	SUBTOTAL	POST STEPDOWN ADJ	TOTAL		
		16.00	17.00	19.00	20.00	21.00		
GENERAL SERVICE COST CENTERS								
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES							1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT							2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT							3.00
4.00	ADMINISTRATIVE AND GENERAL							4.00
5.00	PLANT OP, MAINT. & REPAIRS							5.00
6.00	LAUNDRY AND LINEN SERVICE							6.00
7.00	HOUSEKEEPING							7.00
8.00	DIETARY							8.00
9.00	NURSING ADMINISTRATION							9.00
10.00	CENTRAL SERVICES AND SUPPLY							10.00
11.00	PHARMACY							11.00
12.00	MEDICAL RECORDS							12.00
13.00	MEDICAL SOCIAL SERVICES							13.00
14.00	ACTIVITIES PROGRAM							14.00
16.00	TRAINING AND IN-SERVICE EDUCATION	40						16.00
17.00	PATIENT TRANSPORTATION PART A	0	0					17.00
INPATIENT ROUTINE SERVICE COST CENTERS								
25.00	SKILLED NURSING FACILITY	35	0	909,184	0	909,184		25.00
26.00	NURSING FACILITY	0		0	0	0		26.00
27.00	ICF/IID	0		0	0	0		27.00
ANCILLARY SERVICE COST CENTERS								
30.00	RADIOLOGY-DIAGNOSTIC	0		79	0	79		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0		0	0	0		31.00
32.00	LABORATORY	0		138	0	138		32.00
33.00	INTRAVENOUS THERAPY	0		0	0	0		33.00
34.00	RESPIRATORY THERAPY	0		12	0	12		34.00
35.00	PHYSICAL THERAPY	0		14,202	0	14,202		35.00
36.00	OCCUPATIONAL THERAPY	0		1,887	0	1,887		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0		699	0	699		37.00
38.00	AUDIOLOGY	0		0	0	0		38.00
39.00	ELECTROCARDIOLOGY	0		0	0	0		39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0		13	0	13		40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0		3,218	0	3,218		41.00
42.00	DRUGS: IV SOLUTIONS	0		0	0	0		42.00
43.00	DENTAL CARE	0		0	0	0		43.00
44.00	APPLIANCES AND EQUIPMENT	0		0	0	0		44.00
45.00	BLOOD AND BLOOD PRODUCTS	0		0	0	0		45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0		0	0	0		46.00
47.00	OTHER ANCILLARY SERVICE COST	0		0	0	0		47.00
OUTPATIENT SERVICE COST CENTERS								
60.00	SCREENING & PREVENTIVE SERVICES	0		0	0	0		60.00
61.00	OUTPATIENT LABORATORY	0		0	0	0		61.00
62.00	PORTABLE X-RAY SERVICES	0		0	0	0		62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0		0	0	0		63.00
64.00	OTHER OUTPATIENT SERVICE COST	0		0	0	0		64.00
OUTPATIENT REIMBURSABLE COST CENTERS								
70.00	HOME HEALTH AGENCY	0		0	0	0		70.00
71.00	AMBULANCE	0	0	94	0	94		71.00
72.00	HOSPICE	0		0	0	0		72.00
73.00	CORF	0		0	0	0		73.00
74.00	OPT	0		0	0	0		74.00
75.00	OOT	0		0	0	0		75.00

ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II

	Cost Center Description	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	SUBTOTAL	POST STEPDOWN ADJ	TOTAL		
		16.00	17.00	19.00	20.00	21.00		
76.00	OSP	0		0	0	0		76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0		0	0	0		77.00
COST REIMBURSED SERVICES COST CENTERS								
80.00	PREVENTIVE VACCINES	0		100	0	100		80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0		0	0	0		81.00
89.00	SUBTOTAL	35	0	929,626	0	929,626		89.00
NONREIMBURSABLE COST CENTERS								
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0		2,828	0	2,828		90.00
91.00	NONPAID WORKERS	0		0	0	0		91.00
92.00	PHYSICIAN PRIVATE OFFICES	0		0	0	0		92.00
93.00	ASSISTED LIVING	5		334,013	0	334,013		93.00
93.01	BARBER & BEAUTY	0		3,140	0	3,140		93.01
98.00	CROSS FOOT ADJUSTMENTS							98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0		99.00
100.00	TOTAL	40	0	1,269,607	0	1,269,607		100.00

COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	CRC - B&F (SQUARE FEET)	CRC - ME (SQUARE FEET)	EMPLOYEE BENEFITS DEPARTMEN T (GROSS SALARIES)	RECONCIL- IATION	ADMINISTRA TIVE AND GENERAL (ACCUM COST)	PLANT OP, MAINT & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (PATIENT CENSUS)	HOUSEKEEPI NG (SQUARE FEET)	
		1.00	2.00	3.00	4A	4.00	5.00	6.00	7.00	
GENERAL SERVICE COST CENTERS										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	125,500								1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT		125,500							2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT	0	0	5,334,356						3.00
4.00	ADMINISTRATIVE AND GENERAL	4,635	4,635	561,835	-2,275,485	9,616,477				4.00
5.00	PLANT OP, MAINT. & REPAIRS	1,682	1,682	36,464	0	440,253	119,183			5.00
6.00	LAUNDRY AND LINEN SERVICE	898	898	0	0	21,182	898	33,769		6.00
7.00	HOUSEKEEPING	575	575	361,148	0	480,059	575	0	117,710	7.00
8.00	DIETARY	4,162	4,162	525,659	0	1,062,336	4,162	0	4,162	8.00
9.00	NURSING ADMINISTRATION	3,940	3,940	566,026	0	793,377	3,940	0	3,940	9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	25,672	0	31,349	0	0	0	10.00
11.00	PHARMACY	0	0	0	0	0	0	0	0	11.00
12.00	MEDICAL RECORDS	0	0	1,423	0	1,738	0	0	0	12.00
13.00	MEDICAL SOCIAL SERVICES	252	252	71,121	0	90,447	252	0	252	13.00
14.00	ACTIVITIES PROGRAM	1,152	1,152	122,420	0	167,786	1,152	0	1,152	14.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	8,290	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	75,230	75,230	2,928,001	0	4,851,011	75,230	29,760	75,230	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	16,184	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	28,383	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	2,498	0	0	0	34.00
35.00	PHYSICAL THERAPY	1,238	1,238	0	0	285,573	1,238	0	1,238	35.00
36.00	OCCUPATIONAL THERAPY	0	0	0	0	387,017	0	0	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0	0	0	143,324	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	2,402	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	164	164	0	0	290,987	164	0	164	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	19,282	0	0	0	71.00
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00

ATLAS HEALTHCARE AT SEASHORE GARDENS			Period:	Run Date Time:	5/28/2026 4:52
Provider CCN: 31-5340			From: 06/01/2025	MCRIF32	2540-24
			To: 12/31/2025	Version:	2.7.181.0

COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	CRC - B&F (SQUARE FEET)	CRC - ME (SQUARE FEET)	EMPLOYEE BENEFITS DEPARTMEN T (GROSS SALARIES)	RECONCIL- IATION	ADMINISTRA TIVE AND GENERAL (ACCUM COST)	PLANT OP, MAINT & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (PATIENT CENSUS)	HOUSEKEEPI NG (SQUARE FEET)	
		1.00	2.00	3.00	4A	4.00	5.00	6.00	7.00	
73.00	CORF	0	0	0	0	0	0	0	0	73.00
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	5	5	0	0	9,307	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	93,933	93,933	5,199,769	-2,275,485	9,132,785	87,616	29,760	86,143	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	272	272	0	0	2,752	272	0	272	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	ASSISTED LIVING	30,993	30,993	134,587	0	477,885	30,993	4,009	30,993	93.00
93.01	BARBER & BEAUTY	302	302	0	0	3,055	302	0	302	93.01
98.00	CROSS FOOT ADJUSTMENT									98.00
99.00	NEGATIVE COST CENTER									99.00
102.00	COST TO BE ALLOCATED - WKST B, PART I	1,152,627	116,980	1,179,577		2,275,485	544,427	30,296	596,279	102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	9.184279	0.932112	0.221128		0.236624	4.567992	0.897154	5.065661	103.00
104.00	COST TO BE ALLOCATED - WKST B, PART II			0		46,889	19,163	9,331	8,250	104.00
105.00	UNIT COST MULTIPLIER - WKST B, PART II			0.000000		0.004876	0.160786	0.276319	0.070088	105.00

ATLAS HEALTHCARE AT SEASHORE GARDENS

Period:

Run Date Time:

5/28/2026 4:52

Provider CCN: 31-5340

From: 06/01/2025

MCRIF32

2540-24

To: 12/31/2025

Version:

2.7.181.0

COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	DIETARY (MEALS SERVED)	NURSING ADMIN (DIRECT NURSING)	CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	PHARMACY (COSTED REQUIS)	MEDICAL RECORDS (PATIENT CENSUS)	MEDICAL SOCIAL SERVICES (PATIENT CENSUS)	ACTIVITIES PROGRAM (PATIENT CENSUS)	TRAINING & IN-SERVICE EDUCATION (PATIENT CENSUS)	
		8.00	9.00	10.00	11.00	12.00	13.00	14.00	16.00	
GENERAL SERVICE COST CENTERS										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES									1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT									3.00
4.00	ADMINISTRATIVE AND GENERAL									4.00
5.00	PLANT OP, MAINT. & REPAIRS									5.00
6.00	LAUNDRY AND LINEN SERVICE									6.00
7.00	HOUSEKEEPING									7.00
8.00	DIETARY	101,307								8.00
9.00	NURSING ADMINISTRATION	0	117,916							9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	429,282						10.00
11.00	PHARMACY	0	0	0	0					11.00
12.00	MEDICAL RECORDS	0	0	0	0	33,769				12.00
13.00	MEDICAL SOCIAL SERVICES	0	0	0	0	0	33,769			13.00
14.00	ACTIVITIES PROGRAM	0	0	0	0	0	0	33,769		14.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	33,769	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	89,280	111,906	128,296	0	29,760	29,760	29,760	29,760	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	2,402	0	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	289,328	0	0	0	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00
73.00	CORF	0	0	0	0	0	0	0	0	73.00

ATLAS HEALTHCARE AT SEASHORE GARDENS			Period:	Run Date Time:	5/28/2026 4:52
Provider CCN: 31-5340			From: 06/01/2025	MCRIF32	2540-24
			To: 12/31/2025	Version:	2.7.181.0

COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	DIETARY (MEALS SERVED)	NURSING ADMIN (DIRECT NURSING)	CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	PHARMACY (COSTED REQUIS)	MEDICAL RECORDS (PATIENT CENSUS)	MEDICAL SOCIAL SERVICES (PATIENT CENSUS)	ACTIVITIES PROGRAM (PATIENT CENSUS)	TRAINING & IN-SERVICE EDUCATION (PATIENT CENSUS)	
		8.00	9.00	10.00	11.00	12.00	13.00	14.00	16.00	
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	0	0	9,256	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	89,280	111,906	429,282	0	29,760	29,760	29,760	29,760	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	ASSISTED LIVING	12,027	6,010	0	0	4,009	4,009	4,009	4,009	93.00
93.01	BARBER & BEAUTY	0	0	0	0	0	0	0	0	93.01
98.00	CROSS FOOT ADJUSTMENT									98.00
99.00	NEGATIVE COST CENTER									99.00
102.00	COST TO BE ALLOCATED - WKST B, PART I	1,353,805	1,019,066	38,767	0	2,149	114,277	218,586	10,252	102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	13.363390	8.642305	0.090307	0.000000	0.063638	3.384080	6.472978	0.303592	103.00
104.00	COST TO BE ALLOCATED - WKST B, PART II	48,245	44,637	153	0	8	3,049	12,738	40	104.00
105.00	UNIT COST MULTIPLIER - WKST B, PART II	0.476226	0.378549	0.000356	0.000000	0.000237	0.090290	0.377210	0.001185	105.00

ATLAS HEALTHCARE AT SEASHORE GARDENS

Period:

Run Date Time:

5/28/2026 4:52

Provider CCN: 31-5340

From: 06/01/2025

MCRIF32

2540-24

To: 12/31/2025

Version:

2.7.181.0

COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

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

ATLAS HEALTHCARE AT SEASHORE GARDENS		Period:	Run Date Time:
		From: 06/01/2025	5/28/2026 4:52
Provider CCN: 31-5340		To: 12/31/2025	MCRIF32
			Version: 2.7.181.0
			2540-24

COST ALLOCATIONS - STATISTICAL BASIS

Worksheet B-1

	Cost Center Description	PATIENT TRANSPORT PART A (USAGE)		
		17.00		
75.00	OOT			75.00
76.00	OSP			76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST			77.00
COST REIMBURSED SERVICES COST CENTERS				
80.00	PREVENTIVE VACCINES			80.00
81.00	OTHER COST REIMBURSED SERVICE COST			81.00
89.00	SUBTOTAL	0		89.00
NONREIMBURSABLE COST CENTERS				
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN			90.00
91.00	NONPAID WORKERS			91.00
92.00	PHYSICIAN PRIVATE OFFICES			92.00
93.00	ASSISTED LIVING			93.00
93.01	BARBER & BEAUTY			93.01
98.00	CROSS FOOT ADJUSTMENT			98.00
99.00	NEGATIVE COST CENTER			99.00
102.00	COST TO BE ALLOCATED - WKST B, PART I	0		102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	0.000000		103.00
104.00	COST TO BE ALLOCATED - WKST B, PART II	0		104.00
105.00	UNIT COST MULTIPLIER - WKST B, PART II	0.000000		105.00

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS

Worksheet C

			CHARGES			
	Cost Center Description	TOTAL COST	TOTAL CHARGES	RECLASS- IFICATIONS	RECLASSIFIED CHARGES	COST TO CHARGE RATIO
		1.00	2.00	3.00	4.00	5.00
INPATIENT ROUTINE SERVICE COST CENTERS						
25.00	SKILLED NURSING FACILITY	9,226,382	14,238,041	0	14,238,041	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	20,014	0	0	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	31.00
32.00	LABORATORY	35,099	250	0	250	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	33.00
34.00	RESPIRATORY THERAPY	3,089	0	0	0	34.00
35.00	PHYSICAL THERAPY	365,072	333,696	0	333,696	35.00
36.00	OCCUPATIONAL THERAPY	478,595	495,281	0	495,281	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	177,238	322,869	0	322,869	37.00
38.00	AUDIOLOGY	0	0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	3,187	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	387,550	210,258	0	210,258	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS						
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS						
71.00	AMBULANCE	23,845	0	0	0	71.00
COST REIMBURSED SERVICES COST CENTERS						
80.00	PREVENTIVE VACCINES	12,393	5,339	0	5,339	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	81.00
100.00	Total	10,732,464	15,605,734	0	15,605,734	100.00

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	0.000000	0	0		0	0		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0.000000	0	0		0	0		31.00
32.00	LABORATORY	140.396000	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	1.094026	262,346	0		287,013	0		35.00
36.00	OCCUPATIONAL THERAPY	0.966310	339,984	0		328,530	0		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0.548947	244,550	0		134,245	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	1.843212	178,804	0		329,574	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	2.321221			3,105			7,207	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0.000000	0	0		0	0		81.00
100.00	Total		1,025,684	0	3,105	1,079,362	0	7,207	100.00

ATLAS HEALTHCARE AT SEASHORE GARDENS	Period:	Run Date Time:	5/28/2026 4:52
Provider CCN: 31-5340	From: 06/01/2025	MCRIF32	2540-24
	To: 12/31/2025	Version:	2.7.181.0

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	29,760	1.00
2.00	PRIVATE ROOM DAYS	0	2.00
3.00	INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	9,510	3.00
4.00	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	0	4.00
5.00	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST	9,226,382	5.00
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT			
6.00	GENERAL INPATIENT ROUTINE SERVICE CHARGES	14,238,041	6.00
7.00	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	0.648009	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	9,226,382	15.00
PROGRAM INPATIENT ROUTINE SERVICE COSTS			
16.00	ADJUSTED GENERAL INPATIENT SERVICE COST PER DIEM	310.03	16.00
17.00	PROGRAM ROUTINE SERVICE COST	2,948,385	17.00
18.00	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM	0	18.00
19.00	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	2,948,385	19.00
20.00	CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS	909,184	20.00
21.00	PER DIEM CAPITAL RELATED COSTS	30.55	21.00
22.00	PROGRAM CAPITAL RELATED COST	290,531	22.00
23.00	INPATIENT ROUTINE SERVICE COST	2,657,854	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	2,657,854	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

CALCULATION OF REIMBURSEMENT SETTLEMENT - MEDICARE PART A

Worksheet E
Part A

Title XVIII		Skilled Nursing Facility	
		1.00	
1.00	INPATIENT PPS AMOUNT	7,376,562	1.00
2.00	ALLOWABLE BAD DEBTS	258,814	2.00
3.00	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL ELIGIBLE BENEFICIARIES	141,355	3.00
4.00	REIMBURSABLE BAD DEBTS	168,229	4.00
5.00	TOTAL REIMBURSABLE COST	7,544,791	5.00
6.00	PRIMARY PAYER AMOUNTS	0	6.00
7.00	COINSURANCE	1,302,881	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	3,365	10.00
11.00	SEQUESTRATION AMOUNT	121,474	11.00
12.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0	12.00
13.00	NET REIMBURSABLE COST	6,117,071	13.00
14.00	INTERIM PAYMENTS	5,989,444	14.00
15.00	TENTATIVE ADJUSTMENT	0	15.00
16.00	BALANCE DUE PROVIDER/PROGRAM	127,627	16.00
17.00	PROTESTED AMOUNTS	0	17.00

ATLAS HEALTHCARE AT SEASHORE GARDENS	Period:	Run Date Time:	5/28/2026 4:52
Provider CCN: 31-5340	From: 06/01/2025	MCRIF32	2540-24
	To: 12/31/2025	Version:	2.7.181.0

CALCULATION OF REIMBURSEMENT SETTLEMENT - MEDICARE PART B

Worksheet E
Part B

Title XVIII		Skilled Nursing Facility	
		1.00	
1.00	PART B ANCILLARY SERVICE COSTS	0	1.00
2.00	PREVENTIVE VACCINES	7,207	2.00
3.00	TOTAL REASONABLE COSTS	7,207	3.00
4.00	MEDICARE PART B ANCILLARY CHARGES	3,105	4.00
5.00	COST OF COVERED SERVICES	3,105	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	3,105	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	62	14.00
15.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0	15.00
16.00	NET REIMBURSABLE COST	3,043	16.00
17.00	INTERIM PAYMENTS	2,587	17.00
18.00	TENTATIVE ADJUSTMENT	0	18.00
19.00	BALANCE DUE PROVIDER/PROGRAM	456	19.00
20.00	PROTESTED AMOUNTS	0	20.00

ATLAS HEALTHCARE AT SEASHORE GARDENS		Period:	Run Date Time:
		From: 06/01/2025	5/28/2026 4:52
Provider CCN: 31-5340		To: 12/31/2025	MCRIF32
			Version: 2.7.181.0

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED TO
MEDICARE BENEFICIARIES

Worksheet E-1

		Title XVIII		Skilled Nursing Facility		
		PART A		PART B		
		DATE	AMOUNT	DATE	AMOUNT	
		1.00	2.00	3.00	4.00	
1.00	TOTAL INTERIM PAYMENTS PAID TO PROVIDER		5,952,208		2,587	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	07/03/2025	37,236		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		37,236		0	3.99
4.00	TOTAL INTERIM PAYMENTS		5,989,444		2,587	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		127,627		456	6.01
6.02	PROVIDER TO PROGRAM		0		0	6.02
7.00	CONTRACTOR: TOTAL MEDICARE PROGRAM LIABILITY		6,117,071		3,043	7.00
NAME OF CONTRACTOR		CONTRACTOR NUMBER		DATE OF NPR		
1.00		2.00		3.00		
8.00						8.00

CALCULATION OF REIMBURSEMENT SETTLEMENT - OTHER

Worksheet E-2

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

ATLAS HEALTHCARE AT SEASHORE GARDENS	Period:	Run Date Time:	5/28/2026 4:52
Provider CCN: 31-5340	From: 06/01/2025	MCRIF32	2540-24
	To: 12/31/2025	Version:	2.7.181.0

BALANCE SHEET

Worksheet G

		1.00	
ASSETS			
CURRENT ASSETS			
1.00	CASH ON HAND AND IN BANKS	2,496,022	1.00
2.00	TEMPORARY INVESTMENTS	0	2.00
3.00	NOTES RECEIVABLE	0	3.00
4.00	ACCOUNTS RECEIVABLE	3,663,537	4.00
5.00	OTHER RECEIVABLES	190,609	5.00
6.00	LESS: ALLOWANCES FOR UNCOLLECTIBLE NOTES AND ACCOUNTS RECEIVABLE	621,393	6.00
7.00	INVENTORY	0	7.00
8.00	PREPAID EXPENSES	105,710	8.00
9.00	OTHER CURRENT ASSETS	77,808	9.00
10.00	DUE FROM OTHER FUNDS	0	10.00
11.00	TOTAL CURRENT ASSETS)	5,912,293	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	177,655	17.00
18.00	LESS: ACCUMULATED AMORTIZATION	20,051	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	119,798	23.00
24.00	LESS: ACCUMULATED DEPRECIATION	32,709	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	244,693	28.00
OTHER ASSETS			
29.00	INVESTMENTS	0	29.00
30.00	DEPOSITS ON LEASES	17,007	30.00
31.00	DUE FROM OWNERS/OFFICERS	856,631	31.00
32.00	OTHER ASSETS	0	32.00
33.00	TOTAL OTHER ASSETS	873,638	33.00
34.00	TOTAL ASSETS	7,030,624	34.00
LIABILITIES			
CURRENT LIABILITIES			
35.00	ACCOUNTS PAYABLE	585,498	35.00
36.00	SALARIES, WAGES, AND FEES PAYABLE	695,973	36.00
37.00	PAYROLL TAXES PAYABLE	34,250	37.00
38.00	NOTES & LOANS PAYABLE (SHORT TERM)	0	38.00
39.00	DEFERRED INCOME	388,736	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	1,704,457	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	202,678	48.00
49.00	TOTAL LONG TERM LIABILITIES	202,678	49.00
50.00	TOTAL LIABILITIES	1,907,135	50.00
CAPITAL ACCOUNTS			
51.00	FUND BALANCE	5,123,489	51.00
52.00	TOTAL LIABILITIES AND FUND BALANCES	7,030,624	52.00

ATLAS HEALTHCARE AT SEASHORE GARDENS						Period:	Run Date Time: 5/28/2026 4:52		
Provider CCN: 31-5340						From: 06/01/2025	MCRIF32 2540-24		
						To: 12/31/2025	Version: 2.7.181.0		

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Worksheet G-2

PART I - PATIENT REVENUES													
		INPATIENT					OUTPATIENT						
		MEDICARE FFS	MEDICARE HMO	MEDICAID	MEDICAID HMO	OTHER	MEDICARE FFS	MEDICARE HMO	MEDICAID	MEDICAID HMO	OTHER	TOTAL	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00	
GENERAL INPATIENT ROUTINE CARE SERVICES													
1.00	SKILLED NURSING FACILITY	7,575,828	788,407	0	3,005,830	2,867,976						14,238,041	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	7,575,828	788,407	0	3,005,830	2,867,976						14,238,041	4.00
ALL OTHER SERVICES													
5.00	ANCILLARY SERVICES	158,245	9,492	0	0	1,195,437	4,569	0	0	0	0	1,367,743	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	7,734,073	797,899	0	3,005,830	4,063,413	4,569	0	0	0	0	15,605,784	10.00
PART II - OPERATING EXPENSES													
		TOTAL											
		1.00											
11.00	OPERATING EXPENSES	13,542,529											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	13,542,529											16.00

STATEMENT OF REVENUES AND EXPENSES

Worksheet G-3

		1.00	
INCOME FROM SERVICES TO PATIENTS			
1.00	TOTAL PATIENT REVENUES	15,605,784	1.00
2.00	LESS: CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENT ACCOUNTS	1,335,503	2.00
3.00	NET PATIENT REVENUES	14,270,281	3.00
4.00	LESS: TOTAL OPERATING EXPENSES	13,542,529	4.00
5.00	NET INCOME FROM SERVICES TO PATIENTS	727,752	5.00
OTHER INCOME			
6.00	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.	0	6.00
7.00	INCOME FROM INVESTMENTS	5,475	7.00
8.00	REVENUES FROM COMMUNICATIONS (TELEPHONE AND INTERNET SERVICES)	0	8.00
9.00	REVENUE FROM TELEVISION AND RADIO SERVICES	19,440	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	1,101	14.00
15.00	REVENUE FROM RENTAL OF LIVING QUARTERS	0	15.00
16.00	REVENUE FROM SALE OF MEDICAL AND SURGICAL SUPPLIES TO OTHER THAN PATIENTS	0	16.00
17.00	REVENUE FROM SALE OF DRUGS TO OTHER THAN PATIENTS	0	17.00
18.00	REVENUE FROM SALE OF MEDICAL RECORDS AND ABSTRACTS	0	18.00
19.00	TUITION (FEES, SALE OF TEXTBOOKS, UNIFORMS, ETC.)	0	19.00
20.00	REVENUE FROM GIFTS, FLOWER, COFFEE SHOPS, CANTEEN	0	20.00
21.00	RENTAL OF VENDING MACHINES	0	21.00
22.00	RENTAL OF SKILLED NURSING SPACE	0	22.00
23.00	GOVERNMENTAL APPROPRIATIONS	0	23.00
24.00	NON PATIENT REVENUE	6,215	24.00
24.01	BARBER BEAUTY	32	24.01
24.02	ASSISTED LIVING REVENUE	602,336	24.02
25.00	PHE FUNDING	0	25.00
26.00	TOTAL OTHER INCOME	634,599	26.00
27.00	TOTAL INCOME	1,362,351	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	1,362,351	32.00