ARISTACARE AT CHERRY HILL LLC

Financial Statements

December 31, 2025

SAUL N. FRIEDMAN & CO.

SAUL N. FRIEDMAN & CO.
CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

Member
American Institute of Certified Public Accountants
NYS Society of Certified Public Accountants
1333 60th Street • Brooklyn, NY 11219
718-232-1111 • www.snfco.com

INDEPENDENT AUDITORS' REPORT

To the Members of
Aristacare at Cherry Hill LLC
Cranford, NJ

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Aristacare at Cherry Hill LLC, which comprise the balance sheets as of December 31, 2025, and the related statements of income and members' deficit and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Aristacare at Cherry Hill LLC, as of December 31, 2025, and the results of its operations and its 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 (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Aristacare at Cherry Hill LLC, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. 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 Financial Statements

Management is responsible for the preparation and fair presentation of the 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 financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Aristacare at Cherry Hill LLC's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 GAAS 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 are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users made on the basis of these financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the 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 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 Aristacare at Cherry Hill LLC's 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 financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Aristacare at Cherry Hill LLC's 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.

Saul N. Friedman & Company

Brooklyn, New York
May 15, 2026

ARISTACARE AT CHERRY HILL LLC
Balance Sheet
December 31, 2025

ASSETS

Current assets:		
Cash	$	771,988
Cash - restricted		28,677
Accounts receivable - net		1,380,421
Prepaid expenses		73,198
Total current assets		2,254,284
Property and equipment, net		791,478
Total Assets	$	**3,045,762**

LIABILITIES AND MEMBERS' DEFICIT

Current liabilities:		
Accounts payable	$	1,021,658
Accrued expenses		759,467
Accrued and withheld taxes		64,460
Due to landlord		1,904,492
Loans and exchanges - net		139,799
Patients' funds and deposits payable		117,901
Total current liabilities		4,007,777
Long term liabilities:		
Due to related entity		300,000
Total liabilities		4,307,777
Members' deficit		(1,262,015)
Total Liabilities and Members' Deficit	$	**3,045,762**

See independent auditors' report and notes to the financial statement.

ARISTACARE AT CHERRY HILL LLC
Statement of Income and Members' Deficit
Year Ended December 31, 2025

Revenues	$ 19,006,604
Operating expenses	18,337,945
Income from operations	668,659
Non-operating revenue (expenses)	
Interest income	85,495
Interest expense	(14,910)
Net income	**739,244**
Members' deficit beginning of year	(2,001,259)
Members' deficit end of year	$ (1,262,015)

See independent auditors' report and notes to the financial statement.

Cash flows from operating activities:		
Net income	$	739,244
Adjustments to reconcile net income to net cash provided by (used in) operating activities:		
Depreciation and amortization		141,870
Changes in operating assets and liabilities:		
Accounts receivable		850,008
Prepaid expenses		(157)
Escrow deposits		(30)
Accounts payable		(752,045)
Accrued expenses and taxes		226,223
Patients' funds and deposits payable		63,067
Net cash provided by operating activities		1,268,180
Cash flows from investing activities:		
Purchase of equipment		(275,756)
Cash flows from financing activities:		
Net loans and exchanges		(394,663)
Decrease in due to landlord		(16,200)
Net cash provided by financing activities		(410,863)
Net increase in cash and restricted cash		581,561
Cash and restricted cash - at beginning of year		219,104
Cash and restricted cash - at end of year	$	800,665
Supplemental disclosure of cash flow information:		
Cash paid during the year for:		
Interest	$	14,910

See independent auditors' report and notes to the financial statement.

Note 1 – Principal Business Activity and Summary of Significant Accounting Policies:

Principal Business Activity

Nature of Operations

Aristacare at Cherry Hill LLC, (the "Company") was formed in the State of New Jersey on November 18, 2011, with a perpetual life. Effective January 1, 2012, the limited liability company was licensed to operate a long-term care facility consisting of 120 long term beds, in Cherry Hill, Camden County, New Jersey.

Cash and Cash Equivalents
The Company's financial instruments that are exposed to concentrations of credit risk consist primarily of cash. Cash equivalents represent highly liquid debt instruments purchased with an original maturity of three months or less. The Company places its cash with high credit quality institutions. At times this may be in excess of the FDIC insurance limits. To date, the Company has not experienced any losses in such accounts and believes no significant concentration of credit risk exists with respect to cash.

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

Cash and cash equivalents	$	771,988
Restricted cash for residents		28,677
Total	$	800,665

Accounts Receivable and Allowance for Doubtful Accounts
Accounts receivable consist primarily of fees due from residents and are noninterest bearing. Accounts receivable presented net of an allowance for credit losses, which is an estimate of amounts that may not be collectible.

The Company performs ongoing credit evaluations of its customers but generally does not require collateral to support accounts receivable. The allowance for credit losses is based on the Company's assessment of the collectability of assets pooled together with similar risk characteristics. The Company monitors the collectability of its trade receivables as one overall pool due to all trade receivables having similar risk characteristics. The Company estimates its allowance for credit losses based on its historical collection trends, the age of outstanding receivables, existing economic conditions and reasonable forecasts. If events or changes in circumstances indicate that specific receivable balances may be impaired, further consideration is given to the collectability of those balances, and the allowance is adjusted accordingly. The balance for the allowance for credit losses for the year ended December 31, 2025, was $73,067.

Note 1 – Principal Business Activity and Summary of Significant Accounting Policies: (continued)

Property and equipment
Property and equipment are stated at cost. Depreciation is computed by the straight-line method over the estimated useful lives of the assets.

Income taxes
The Company is treated as a partnership for federal income tax purposes and does not incur income taxes. Instead, its earnings and losses are included in the personal returns of the members and taxed depending on their personal tax situations. The financial statements do not reflect a provision for income taxes.

Estimates
The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Advertising
Advertising costs, except for costs associated with direct-response advertising, are charged to operations when incurred. The costs of direct-response advertising are capitalized and amortized over the period during which future benefits are expected to be received.

Guaranteed payments to members
Guaranteed payments to members that are intended as compensation for services rendered are accounted for as expenses of the Company rather than as allocations of the Company net income. Guaranteed payments that are intended as payments of interest on capital accounts are not accounted for as expenses of the Company, but rather, as part of the allocation of net income.

Revenue Recognition
The Company generates revenues primarily by providing healthcare services to its customers. Revenues are recognized when control of the promised good or service is transferred to our customers, in an amount that reflects the consideration to which the Company expects to be entitled from patients, third-party payors (including government programs and insurers) and others, in exchange for those goods and services.

Amounts estimated to be uncollectable are generally considered implicit price concessions that are a direct reduction to net revenues. To the extent there are material subsequent events that affect the payor's ability to pay, such amounts are recorded within operating expenses.

Note 1 – Principal Business Activity and Summary of Significant Accounting Policies: (continued)

Revenues (continued)

Performance obligations are determined based on the nature of the services provided. The majority of the Company's healthcare services represent a bundle of services that are not capable of being distinct and as such, are treated as a single performance obligation satisfied over time as services are rendered. The Company also provides certain ancillary services which are not included in the bundle of services, and as such, are treated as separate performance obligations satisfied at a point in time, if and when those services are rendered. As a result, the Company transfers control of a good or service over time, and therefore recognizes revenue over time as the performance obligation in the contract is satisfied.

The Company has concluded that each day that a resident receives services represents a separate contract and performance obligation based on the fact that residents have unilateral rights to terminate the contract after each day with no penalty or compensation due.

Because the Company's performance obligations relate to resident contracts with a duration of less than one year, they have elected to apply the optional exemption provided in Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 606-10-50-14(a) and, therefore, are not required to disclose the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied or partially unsatisfied at the end of the reporting period. For the period ended December 31, 2025, all revenue related to operations in New Jersey. The Company determines the transaction price based on contractually agreed-upon amounts or rates, adjusted for estimates of variable consideration, such as implicit price concessions. The Company utilizes the expected value method to determine the amount of variable consideration that should be included to arrive at the transaction price, using contractual agreements and historical reimbursement experience within each payer type. The Company applies constraints to the transaction price, such that net revenues are recorded only to the extent that it is probable that a significant reversal in the amount of the cumulative revenue recognized will not occur in the future. If actual amounts of consideration ultimately received differ from the Company's estimates, the Company adjusts these estimates, which would affect net revenues in the period such variances become known. Adjustments arising from a change in the transaction price were not significant for the period ended December 31, 2025.

Note 2 – Property and Equipment:

Property and equipment are summarized as follows:

	Life (Years)	2025
Furniture and equipment	5-7	$ 1,086,427
Leasehold improvements	10	1,367,341
		2,453,768
Less accumulated depreciation		(1,662,289)
		$ 791,478

Depreciation for 2025 was $141,870.

Note 3 – Revenues:

Approximately 47% of revenues in 2025 were derived from billings to the New Jersey Department of Health for stays by Medicaid patients.

Approximately 32% of revenues in 2025 were derived from billings to the Federal government for stays by Medicare patients covered by Part A.

As a result of audits or appeals, adjustments to interim rates received in prior years did not increase or decrease the Company's revenue in 2025.

Note 4 – Leases:

Lease Policies:

The new standard, Accounting Standards Update (ASU) 2016-02, Leases (ASC Topic 842), requires that leases with a lease term of more than 12 months be classified as either finance or operating leases. Leases are classified as finance leases when the Company expects to consume a major part of the economic benefits of the leased assets over the remaining lease term. Conversely, the Company is not expected to consume a major part of the economic benefits of assets classified as operating leases.

No additional leases were capitalized in 2025.

Due to the current lease being for periods of 12 months or less, management has not recognized a right-of-use asset and lease obligation on its balance sheet.

Note 4 – Leases: (continued)

The Company occupies its premises under an operating lease with GK Cherry Hill Realty LLC (GK) a related entity, which expired in November 2025 with the option to renew it on an annual basis. The current agreement provides for the tenant to make minimum rent payments of 1.05 times the sum of the annual debt service plus amounts required to fund assorted escrow deposits that cover real estate taxes, insurance, MIP and replacement reserves, plus any additional expenses. Lease expense was $1,885,104 in 2025.

Note 5 – Due to Landlord:

Represents amounts due from the Company to its landlord (GK) that is related through majority common ownership (see note 4).

Note 6 – Concentration of Credit Risk:

The Company maintains its cash at several high credit quality financial institutions. At times this may be in excess of the FDIC insurance limit. To date, the Company has not experienced any losses in such accounts and believes no significant credit risk exists with respect to cash.

As of December 31, 2025, the Company had approximately 54% of its receivables due from the New Jersey Department of Health, and 21% of its receivables due from the Federal government for Medicare A and B recipients.

As of December 31, 2025, approximately 53% of the accounts payable balance was payable to three vendors.

Note 7 – Notes Payable – Banks:

On September 17, 2019, the Company entered into an agreement with Metropolitan Commercial Bank, for a revolving line of credit loan in the maximum amount of $1,000,000. Although the loan matured on September 17, 2022 (Maturity Date), and the Company is currently negotiating an extension, the company retains the ability borrow on the line of credit. Commencing on the date of the first advance, interest shall accrue on the outstanding principal balance of the Revolving Note (the Note) at the daily floating rate equal to the sum of the 30-day LIBOR Rate plus 3.00%. Interest shall accrue based upon a year consisting of 360 days and charged for the actual number of days elapsed. The loan is guaranteed by the Individual Guarantors.

The Company may borrow the lesser of (i) One Million Dollars ($1,000,000) or (ii) eighty percent (80%) of the combined net collectible value of the eligible accounts.

As of December 31, 2025, there was no outstanding balance on the revolving loan.

Note 8 – Due to Related Entity:

On an ongoing basis, the Company borrows funds for working capital, pay expenses, and other loans and exchanges from entities that are related by majority or 100% common ownership. The loans are interest-free and will be repaid when funds allow. At December 31, 2025, the balance of these loans were $139,799.

Note 9 – Advertising:

Advertising expense was $113,852 in 2025. There were no direct response advertising costs either capitalized or expensed.

Note 10 – Related Party Transactions:

The Company obtained fiscal services during 2025 from a related company, which is related through majority common ownership. Total services purchased during 2025 amounted to $953,931. At December 31, 2025, there was $67,392 due for services rendered.

The Company leases its facility from GK Cherry Hill Realty LLC ("GK") which is related through substantial common ownership (see note 4). As of December 31, 2025, the Company was indebted to GK for $1,904,492 for unreimbursed expenses and other exchanges.

Note 11 – Contracted Services:

A majority of the facility services are contracted from outside companies.

Note 12 – Employee Benefit Plans:

The Company implemented a qualified Salary Reduction Profit Sharing Plan (the "Plan") for eligible non-union employees under section 401(K) of the Internal Revenue Code. The Plan provides for voluntary employee contributions through salary reductions and voluntary employer contributions at the discretion of the Company. Employer contributions were $10,492 for 2025.

Note 13 – Economic Dependency:

In 2025, the Company purchased a substantial portion of its services from three vendors. Purchases from these vendors were approximately $,1,190947. The balances due to these vendors and included in accounts payable at December 31, 2025, was $277,196.

Note 14 – Contingencies:

Revenues are based on current billings. Certain adjustments may be made in subsequent periods as a result of audits or appeals, the final results of which are not determinable as of the date of the financial statements. Such adjustments, if any, will be reflected in the period in which ascertained.

The Company is a guarantor on a loan with GK. The balance due the bank on the books of GK as of December 31, 2025, was $18,248,794. It is also subordinated to the bank for a $1,003,596 note that is recorded on the books and due from the Company to a related entity that is related through majority common ownership.

Note 15 – Subsequent Events:

The Company has reviewed for subsequent events through May 15, 2026, the date the financial statements were available to be issued. There were no material subsequent events that required recognition or additional disclosure in these financial statements.

INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION

To the Members of
Aristacare at Cherry Hill LLC

We have audited the financial statements of Aristacare at Cherry Hill LLC as of and for the year ended December 31, 2025, and our report thereon dated May 15, 2026, which expressed an unmodified opinion on those financial statements, appears on page (i). Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary schedules of revenues, operating expenses and patient days, which is the responsibility of management, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the financial statements, and, accordingly, we do not express an opinion or provide any assurance on it.

Saul A. Friedman & Company

Brooklyn, New York
May 15, 2026

		Per Patient Day
Revenues - current:		
Medicaid - NJ	$ 9,004,921	$ 282.73
Medicare - Part A	6,211,203	817.26
Private	96,368	130.93
HMO	2,922,921	480.43
Hospice	381,869	62.77
Total current year	18,617,282	$ 383.01
Other revenues:		
Ancillary and other revenue	389,322	
Total revenues	**$ 19,006,604**	

See independent auditors' report
on supplementary information.

Operating and administrative rate component

		Per Patient Day
Administrator:		
Salaries - Guaranteed	$ 157,101	$ 3.23
Management fee	953,931	19.62
Other administrative services:		
Salaries - office	196,252	4.04
Salaries - medical records	236,995	4.88
Salaries - nursing administration	551,186	11.34
Employee benefits	217,363	4.47
Contracted fiscal services	72,852	1.50
Insurance	451,754	9.29
Office and postage	105,528	2.17
Advertising - allowable	90,998	1.87
Telephone	37,988	0.78
Licenses, dues and seminars	28,907	0.59
Data processing	149,645	3.08
Consultants	200,885	4.13
Accounting	36,000	0.74
Legal	132,022	2.72
Corporate compliance	7,500	0.15
Travel	21,511	0.44
	2,537,386	52.19
Dietary and Housekeeping:		
Food	349,995	7.20
Salaries - Dietary	464,353	9.55
Employee benefits	88,419	1.82
Dietician	88,069	1.81
Dietary supplies	1,299	0.03
Salaries - Housekeeping	546,560	11.24
Employee benefits	104,072	2.14
Housekeeping supplies	18,051	0.37
Housekeeping contracted services	1,950	0.04
	1,662,768	34.21
Other general services:		
Garbage disposal	38,934	0.80
Exterminating	9,739	0.20
Fire drill and protection	8,702	0.18
Landscaping	13,970	0.29
	$ 71,345	$ 1.47

See independent auditors' report
on supplementary information.

Property:		
Insurance	$ 28,299	$ 0.58
	28,299	0.58
Utilities:		
Gas	54,363	1.12
Electric	189,778	3.90
Water and sewer	88,210	1.81
Cable TV	20,873	0.43
	353,224	7.26
Maintenance:		
Salaries	104,499	2.15
Employee benefits	19,898	0.41
Supplies and services	252,716	5.20
Equipment rental	23,306	0.48
	400,419	8.24
Total operating and administrative rate component	$ **6,164,473**	$ **126.80**
Direct care component:		
- Direct care case mix		
Salaries - RN	495,030	10.18
Salaries - LPN	1,702,364	35.02
Salaries - CNA	2,066,020	42.50
Employee benefits	811,808	16.70
Contracted nursing	787,094	16.19
	5,862,316	120.59
- Direct care non case mix		
Salaries - social services	203,991	4.20
Employee benefits	38,842	0.80
Salaries - therapies	682,740	14.05
Employee benefits	130,002	2.67
Medical director	53,336	1.10
Pharmacy consultant	38,755	0.80
Non-legend drugs	6,703	0.14
Medical supplies	303,683	6.25
Oxygen	11,402	0.23
Salaries - recreation	218,130	4.49
Employee benefits	41,535	0.85
Recreation services	3,825	0.08
	1,732,944	35.66
Total direct care component	$ **7,595,260**	$ **156.25**

See independent auditors' report on supplementary information.

Fair value rental:		
Rent - building and equipment	$ 1,885,104	$ 38.78
Depreciation	141,870	2.92
Total fair value rental	$ **2,026,974**	$ **41.70**
Medicare expenses:		
Lab	65,532	1.35
Ambulance	15,677	0.32
X-ray	49,273	1.01
Pharmacy - RX drugs	342,750	7.05
Contracted therapy	56,821	1.17
	530,053	10.90
Other expenses:		
Advertising - non-allowable	22,854	0.47
Miscellaneous expenses	16,674	0.34
Provider assessment tax - current	546,487	11.24
Taxes - NJ BAIT	40,000	0.82
Bad debt expense	1,395,170	28.70
	2,021,185	41.57
Total operating expenses	$ **18,337,945**	$ **377.22**

See independent auditors' report
on supplementary information.

	Patient days	Percent of Total
Skilled nursing facility:		
Medicaid	32,827	67.53%
Medicare	7,600	15.64%
Private	736	1.51%
HMO	6,084	12.52%
Respite	1,361	2.80%
	48,608	100.00%
Percent occupancy	**96.24%**	

See independent auditors' report on supplementary information.

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.13]
In lieu of Form CMS-2540-24

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2025 to 12/31/2025

Form Approved
OMB No. 0938-0463
Approval Expires 7-31-2027

Worksheet S Sunday, May 31, 2026 at 8:50:15 PM

Skilled Nursing Facility and Skilled Nursing Facility Health Care Complex Cost Report Certification and Settlement Summary

PART I - COST REPORT STATUS

			Date:	Time:
1.	Electronically Prepared			
2.	Manually Prepared	[Y]		
3.	If Amended, Number of times Report Resubmitted			
4.	Medicare Utilization	[F]		)
5.	Contractor: HCRIS Status Code			
6.	Contractor: Cost Report Received Date			
7.	Contractor: Contractor Number			
8.	Contractor: Initial Cost Report For This CCN			
9.	Contractor: Final Cost Report For This CCN			
10.	Contractor: NPR Date			
11.	Contractor: ADR Software Vendor Code			
12.	Contractor: Reopening Number			

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

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 COST 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.

CERTIFICATION BY CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF FACILITY

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 Aristacare at Cherry Hill (31-5245) for the cost report period beginning January 1, 2025 and ending December 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	
	1	2	
1	DO NOT SIGN OR FILE WITH CMS CLIENT COPY ONLY ENCRYPTION NOT APPROVED		I have read and agree with the above certification statement. I certify that I intend my electronic signature on this certification statement to be the legally binding equivalent of my original signature.
2	Printed Name		
3	Title		
4	Signature Date		

PART III - SETTLEMENT SUMMARY

CMS #		Title V	Title XVIII Part A	Title XVIII Part B	Title XIX
		1	2	3	4
1	SNF	0	296,237	72	0
2	NF	0			0
3	ICF / IID				0
4	SNF-BASED HHA	0	0	0	0
100	Total	0	296,237	72	0

ECR Encryption Information:

PI Encryption Information:

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 valid 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 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 Report Clearance Officer, Mail Stop C4-26-05, Baltimore, Maryland 21244-1850.
Please do not send applications, claims, payments, medical records or any 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 , please contact 1-800-MEDICARE.

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.13]
In lieu of Form CMS-2540-24

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2025 to 12/31/2025

Worksheet S-2 Sunday, May 31, 2026 at 8:50:15 PM

Identification Data

SNF / SNF HEALTHCARE COMPLEX INFORMATION

		STREET ADDRESS			P O BOX
1	ADDRESS LINE 1	1399 Chapel Hill			
		CITY	STATE	ZIP CODE	COUNTY
2	ADDRESS LINE 2	CHERRY HILL	NJ	08002	CAMDEN

	COMPONENT TYPE	COMPONENT NAME	CCN	CBSA	RURAL OR URBAN	DATE CERTIFIED MEDICARE	DATE CERTIFIED MEDICAID
	1	2	3	4	5	6	7
3	SNF	Aristacare at Cherry Hill	31-5245	15804	U	05/07/1984	
4	NF						
5	ICF / IID						
6	SNF-BASED HHA						
7	SNF-BASED HOSPICE						
8	OUTPATIENT REHAB (SP						

		FROM	TO
9	COST REPORTING PERIOD	01/01/2025	12/31/2025

		TOC CODE	SPECIFY OTHER
		1	2
10	TYPE OF CONTROL	5 - Proprietary, Partnership	

SNF ORGANIZATION AND OPERATION

		1
11	Is the SNF a distinct part SNF that meets the requirements set forth in 42 CFR section 483.5?	No
12	Is the SNF a composite distinct part SNF that meets the requirements set forth in 42 CFR 483.5?	No

		COMPONENT NAME	STREET ADDRESS	P O BOX	CITY	STATE	ZIP CODE
		1	2	3	4	5	6
13	Non-contiguous component locat						

		Y/N	DATE	V OR I
		1	2	3
14	Did the SNF terminate participation in the Medicare Program? COL 2: Termination date. COL 3: Voluntary (V) or involuntary (I) termination.	No		
15	Did the SNF change ownership (CHOW) immediately prior to the beginning of the cost reporting period?	No		
16	Is the SNF part of a HO/CO as defined in CMS Pub. 15-1, chapter 21, §2150? Col 2: Number of HO/COs allocating costs to this SNF	No		

		HO/CO NAME	STREET ADDRESS	P O BOX	CITY	STATE	ZIP	HO/CO CCN	HO/CO CONTRACTOR #
		1	2	3	4	5	6	7	8
17	HO/CO ALLOCATING TO SN								

18	Did the total number of available beds permanently maintained for lodging inpatients change from the prior cost reporting period?	No
19	Did this SNF operate a ventilator care unit?	No

ARISTACARE AT CHERRY HILL
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Period from 1/1/2025 to 12/31/2025

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Identification Data

SNF OWNED SERVICES		1	2
20	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?	No	
21	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?	No	
22	Did this SNF operate an institutional based ambulance service?	No	
		1	
23	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,	Yes	
24	Is the skilled nursing facility located in a state that certifies the provider as a SNF regardless of the level of care given for Titles V & XIX patients?	No	
PROFESSIONAL SERVICES PURCHASED BY THE SNF		1	2
29	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	No	
SNF-BASED HHA THERAPY COSTS		1	2
31	Did the SNF-based HHA contract with outside suppliers for physical therapy services?	No	
32	Did the SNF-based HHA contract with outside suppliers for occupational therapy services?	No	
33	Did the SNF-based HHA contract with outside suppliers for speech therapy services?	No	
MEDICAL MALPRACTICE COST		1	
34	Is the SNF legally required to carry malpractice insurance?	No	
35	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.		

		PREMIUMS 1	PAID LOSSES 2	SELF INSURANCE 3
36	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
37	Are malpractice premiums and paid losses reported in other than the A&G cost center?	No		

		PART A 1	PART B 2
LOWER OF COST OR CHARGE EXEMPTION			
40	Did the SNF qualify for an exemption from the application of the lower of costs or charges?	No	No
41	Did the SNF-based HHA qualify for an exemption from the application of the lower of costs or charges?	No	No

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2025 to 12/31/2025

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Identification Data

	FINANCIAL STATEMENTS	Y/N 1	A/C/R 2	DATE 3
50	Were the financial statements prepared by a CPA? If yes, enter 'A' for Audited, 'C' for Compiled, or 'R' for Reviewed. Submit complete copy or enter date available in column 3	No		
51	Do total expenses and total revenues reported on the cost report differ from those on the filed financial statements? If 'Y', submit a reconciliation.	No		

	BAD DEBTS	1
52	Is the SNF seeking reimbursement for Medicare bad debts?	Yes
53	If line 52 is Y, did the SNF change its bad debt collection policy during this cost reporting period?	No
54	If line 52 is Y, did the SNF waive patient deductibles and/or coinsurance?	No

	PS&R REPORT DATA	PART A Y/N 1	PART A DATE 2	PART B Y/N 3	PART B DATE 4
55	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 'Paid Claims Verified Current As Of date', if present, or the paid-through date. (see instruc	Yes	04/29/2026	Yes	04/29/2026
56	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 instru	No		No	
57	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?	No		No	
58	If line 55 or 56 is Y, were adjustments made to PS&R data for corrections of other PS&R Report information?	No		No	
59	If line 55 or 56 is Y, were adjustments made to PS&R data for other reasons? If Y, describe the other adjustment:	No		No	
60	Is this cost report prepared using only the provider's records?	No		No	

COST REPORT PREPARER CONTACT INFORMATION

		FIRST NAME 1	LAST NAME 2	TITLE 3
70	PREPARER	Luca	Pasqualetti	Preparer
71	EMPLOYER	Zimmet Healthcare Services Group LLC		
		TELEPHONE NUMBER 1	EMAIL ADDRESS 2	
72	CONTACT INFORMATION	732-970-0733	costreports@zhealthcare.com	

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ARISTACARE AT CHERRY HILL
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Worksheet S-3 Part I Sunday, May 31, 2026 at 8:50:15 PM

Skilled Nursing Facility and Skilled Nursing Facility Health Care Complex

PART I - STATISTICAL DATA

CMS #	Component	No. of Beds	Bed days Available	Inpatient Days				
				Title V	Title XVIII	Title XIX	Other	Total
		1	2	3	4	5	6	7
1	SNF - FFS	140	51,100		7,600	2,287	5,137	47,629
2	SNF - HMO				2,888	29,717		
3	NF - FFS					0	0	0
4	NF - HMO					0		
5	ICF/IID							0
6	HOSPICE							0
7	TOTAL	140	51,100		10,488	32,004	5,137	47,629

CMS #	Component	Discharges					Average Length of Stay				
		Title V	Title XVIII	Title XIX	Other	Total	Title V	Title XVIII	Title XIX	Other	Total
		8	9	10	11	12	13	14	15	16	17
1	SNF - FFS		181	22	34	237		41.99	103.95	151.09	200.97
2	SNF - HMO		117	166		283		24.68	179.02		
3	NF - FFS			0	0	0			0.00	0.00	0.00
4	NF - HMO			0		0			0.00		
5	ICF/IID					0					0.00
6	HOSPICE					0					
7	TOTAL		298	188	34	520					

CMS #	Component	Admissions					FTE	
		Title V	Title XVIII	Title XIX	Other	Total	Employed	Non-Paid
		18	19	20	21	22	23	24
1	SNF - FFS		154	17	11	182	132.00	
2	SNF - HMO		196	120		316		
3	NF - FFS			0	0	0	0.00	
4	NF - HMO			0		0		
5	ICF/IID					0		
6	HOSPICE							
7	TOTAL							

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Worksheet S-3 Part II Sunday, May 31, 2026 at 8:50:15 PM

SNF Wage Index Information

PART II - SNF WAGE INDEX - DIRECT SALARIES

CMS #		Amount Reported 1	Reclass-ifications 2	Adjustments 3	Total 4	Paid Hours 5	Average Hourly Wage 6
	SALARIES						
1	TOTAL SALARY (SEE INSTRUCTIONS)	7,654,697	0	0	7,654,697	273,864.00	27.95
2	PHYSICIAN SALARIES-PART A	0	0	0	0	0.00	0.00
3	PHYSICIAN SALARIES-PART B	0	0	0	0	0.00	0.00
4	HOME OFFICE PERSONNEL	0	0	0	0	0.00	0.00
5	SUM OF LINES 2 THROUGH 4	0	0	0	0	0.00	0.00
6	REVISED WAGES (LINE 1 MINUS LINE 5)	7,654,697	0	0	7,654,697	273,864.00	27.95
7	HOME HEALTH AGENCY	0	0	0	0	0.00	0.00
8	HOSPICE	0	0	0	0	0.00	0.00
9	OTHER EXCLUDED AREAS	0	0	0	0	0.00	0.00
10	SUBTOTAL EXCLUDED SALARY (SUM OF LINES 7 THRO	0	0	0	0	0.00	0.00
11	TOTAL ADJUSTED SALARIES (LINE 6 MINUS LINE 10	7,654,697	0	0	7,654,697	273,864.00	27.95
	OTHER WAGES AND RELATED COSTS						
12	CONTRACT LABOR: PATIENT RELATED & MGMT	787,093	0	0	787,093	19,228.00	40.93
13	CONTRACT LABOR: PHYSICIAN SERVICES-PART A	0	0	0	0	0.00	0.00
14	HOME OFFICE SALARIES AND WAGE RELATED COSTS	0	0	0	0	0.00	0.00
	WAGE RELATED COSTS						
15	WAGE RELATED COSTS CORE (SEE PT. IV)	1,393,503	0	0	1,393,503	0.00	0.00
16	WAGE RELATED COSTS (EXCLUDED UNITS)	0	0	0	0	0.00	0.00
17	PHYSICIANS PART A - WRC	0	0	0	0	0.00	0.00
18	PHYSICIANS PART B - WRC	0	0	0	0	0.00	0.00
19	TOTAL ADJUSTED WAGE RELATED COST (SEE INSTRUC	1,393,503	0	0	1,393,503	0.00	0.00

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Worksheet S-3 Part III Sunday, May 31, 2026 at 8:50:15 PM

STATISTICAL DATA

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

CMS #		AMOUNT REPORTED 1	RECLASS OF SALARIES 2	ADJUSTED SALARIES 3	TOTAL 4	PAID HOURS RELATED 5	AVERAGE HOURLY WAGE 6
1	EMPLOYEE BENEFITS DEPARTMENT	67,615	0	0	67,615	2,075	32.59
2	ADMINISTRATIVE AND GENERAL	461,917	0	0	461,917	14,321	32.25
3	PLANT OP, MAINT & REPAIRS	104,499	0	0	104,499	4,298	24.31
4	LAUNDRY AND LINEN SERVICE	0	122,192	0	122,192	7,501	16.29
5	HOUSEKEEPING	545,917	-122,192	0	423,725	24,533	17.27
6	DIETARY	464,353	0	0	464,353	25,948	17.90
7	NURSING ADMINISTRATION	634,674	0	0	634,674	13,710	46.29
8	CENTRAL SERVICES AND SUPPLY	0	0	0	0	0	0.00
9	PHARMACY	0	0	0	0	0	0.00
10	MEDICAL RECORDS	17,618	0	0	17,618	618	28.51
11	MEDICAL SOCIAL SERVICES	135,486	0	0	135,486	3,272	41.41
12	ACTIVITIES PROGRAM	218,130	0	0	218,130	10,498	20.78
13	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0.00
14	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0.00
15	PATIENT TRANSPORTATION PART A	1,513	0	0	1,513	89	17.00
16	OTHER GENERAL SERVICE	0	0	0	0	0	0.00

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Worksheet S-3 Part IV Sunday, May 31, 2026 at 8:50:15 PM

STATISTICAL DATA

PART IV - SNF WAGE RELATED COSTS

CMS #	Description	
	RETIREMENT COST	
1	401k EMPLOYER CONTRIBUTIONS	10,492
2	TAX SHELTERED ANNUITY EMPLOYER CONTRIBUTION	0
3	QUALIFIED AND NON-QUALIFIED PENSION PLAN COST	0
4	PRIOR YEAR PENSION SERVICE COST	0
	PLAN ADMINISTRATIVE COSTS (Paid to External Organization)	
5	401K/TSA PLAN ADMINISTRATION FEES	0
6	LEGAL/ACCOUNTING/MANAGEMENT FEES-PENSION PLAN	0
7	EMPLOYEE MANAGED CARE PROGRAM ADMINISTRATION FEES	0
	HEALTH AND INSURANCE COST	
8	HEALTH INSURANCE	349,037
9	PRESCRIPTION DRUG PLAN	0
10	DENTAL, HEARING AND VISION PLANS	25,467
11	LIFE INSURANCE	0
12	ACCIDENTAL INSURANCE	0
13	DISABILITY INSURANCE	0
14	LONG-TERM CARE INSURANCE	0
15	WORKERS' COMPENSATION INSURANCE	224,841
16	RETIREMENT HEALTH CARE COST	0
	TAXES	
17	FICA - EMPLOYER'S PORTION ONLY	576,101
18	MEDICARE TAXES - EMPLOYER'S PORTION ONLY	0
19	UNEMPLOYMENT INSURANCE	0
20	STATE OR FEDERAL UNEMPLOYMENT TAXES	207,565
	OTHER	
21	EXECUTIVE DEFERRED COMPENSATION	0
22	DAY CARE COST AND ALLOWANCES	0
23	TUITION REIMBURSEMENT	0
24	TOTAL WAGE RELATED COST	1,393,503

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Worksheet S-3 Part V Sunday, May 31, 2026 at 8:50:15 PM

STATISTICAL DATA

PART V - SNF REPORTING OF DIRECT CARE EXPENDITURES

CMS #		Amount Reported 1	Employee Wage-Related Costs 2	Adjusted Salaries (Col 1+ Col 2) 3	Paid Hours Related To Salary In Col 3 4	Average Hourly Wage (Col3 ÷ Col 4) 5
DIRECT SALARIES						
	NURSING EMPLOYEES					
1	REGISTERED NURSE	495,030	90,118	585,148	10,362	56.47
2	LICENSED PRACTICAL NURSE	1,702,364	309,908	2,012,272	48,133	41.81
3	CERTIFIED NURSING ASSISTANT	2,066,020	376,110	2,442,130	93,334	26.17
4	TOTAL NURSING EXPENDITURES	4,263,414	776,136	5,039,550	151,829	33.19
	NURSING EMPLOYEES					
5	PHYSICAL THERAPIST	134,364	24,460	158,824	2,869	55.36
6	PHYSICAL THERAPY ASSISTANT	118,347	21,545	139,892	2,527	55.36
7	OCCUPATIONAL THERAPIST	191,080	34,785	225,865	3,982	56.72
8	OCCUPATIONAL THERAPY ASSISTANT	122,604	22,320	144,924	2,555	56.72
9	SPEECH-LANGUAGE PATHOLOGIST	173,165	31,524	204,689	3,239	63.20
10	THERAPY AIDES AND STUDENTS	0	0	0	0	0.00
11	RESPIRATORY THERAPIST	0	0	0	0	0.00
12	OTHER MEDICAL STAFF	0	0	0	0	0.00
CONTRACT LABOR						
	NURSING EMPLOYEES					
15	REGISTERED NURSE	32,292	0	32,292	481	67.14
16	LICENSED PRACTICAL NURSE	253,543	0	253,543	4,530	55.97
17	CERTIFIED NURSING ASSISTANT	501,258	0	501,258	14,217	35.26
18	TOTAL NURSING EXPENDITURES	787,093	0	787,093	19,228	40.93
	TECHNICAL / PROFESSIONAL EMPLOYEES					
19	PHYSICAL THERAPIST	0	0	0	0	0.00
20	PHYSICAL THERAPY ASSISTANT	0	0	0	0	0.00
21	OCCUPATIONAL THERAPIST	0	0	0	0	0.00
22	OCCUPATIONAL THERAPY ASSISTANT	0	0	0	0	0.00
23	SPEECH-LANGUAGE PATHOLOGIST	0	0	0	0	0.00
24	THERAPY AIDES AND STUDENTS	0	0	0	0	0.00
25	RESPIRATORY THERAPIST	0	0	0	0	0.00
26	OTHER MEDICAL STAFF	0	0	0	0	0.00
HOME OFFICE/CHAIN ORGANIZATION						
	NURSING EMPLOYEES					
29	REGISTERED NURSE	0	0	0	0	0.00
30	LICENSED PRACTICAL NURSE	0	0	0	0	0.00
31	CERTIFIED NURSING ASSISTANT	0	0	0	0	0.00
32	TOTAL NURSING EXPENDITURES	0	0	0	0	0.00
	TECHNICAL / PROFESSIONAL EMPLOYEES					
33	PHYSICAL THERAPIST	0	0	0	0	0.00
34	PHYSICAL THERAPY ASSISTANT	0	0	0	0	0.00
35	OCCUPATIONAL THERAPIST	0	0	0	0	0.00
36	OCCUPATIONAL THERAPY ASSISTANT	0	0	0	0	0.00
37	SPEECH-LANGUAGE PATHOLOGIST	0	0	0	0	0.00
38	THERAPY AIDES AND STUDENTS	0	0	0	0	0.00
39	RESPIRATORY THERAPIST	0	0	0	0	0.00
40	OTHER MEDICAL STAFF	0	0	0	0	0.00

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ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2025 to 12/31/2025

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Reclassification and Adjustment of Trial Balance of Expenses

CMS #	COST CENTER DESCRIPTION	SALARIES & WAGES 1	CONTRACT LABOR COSTS 2	LABOR SUBTOTAL 3	OTHER COSTS 4	SUBTOTAL 5	RECLASS-IFICATIONS 6	RECLASS. TRIAL BALANCE 7	ADJUST-MENTS 8	EXPENSES FOR COST ALLOCATION 9
	GENERAL SERVICE COST CENTERS									
1	CAPITAL RELATED - BUILDINGS & FIXTURES	0	0	0	2,070,183	2,070,183	0	2,070,183	268,417	2,338,600
2	CAPITAL RELATED - MOVABLE EQUIPMENT	0	0	0	23,306	23,306	0	23,306	2,909	26,215
3	EMPLOYEE BENEFITS DEPARTMENT	67,615	0	67,615	1,520,782	1,588,397	0	1,588,397	161,629	1,750,026
4	ADMINISTRATIVE AND GENERAL	461,917	0	461,917	4,039,619	4,501,536	0	4,501,536	-1,566,613	2,934,923
5	PLANT OP, MAINT & REPAIRS	104,499	0	104,499	677,070	781,569	0	781,569	9,141	790,710
6	LAUNDRY AND LINEN SERVICE	0	0	0	0	0	122,192	122,192	0	122,192
7	HOUSEKEEPING	545,917	0	545,917	20,976	566,893	-122,192	444,701	0	444,701
8	DIETARY	464,353	88,069	552,422	375,787	928,209	0	928,209	0	928,209
9	NURSING ADMINISTRATION	634,674	0	634,674	7,951	642,625	0	642,625	0	642,625
10	CENTRAL SERVICES AND SUPPLY	0	0	0	232,357	232,357	0	232,357	0	232,357
11	PHARMACY	0	38,755	38,755	6,703	45,458	0	45,458	0	45,458
12	MEDICAL RECORDS	17,618	0	17,618	-2,878	14,740	0	14,740	0	14,740
13	MEDICAL SOCIAL SERVICES	135,486	0	135,486	0	135,486	0	135,486	0	135,486
14	ACTIVITIES PROGRAM	218,130	0	218,130	15,033	233,163	0	233,163	0	233,163
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	53,336	53,336	0	53,336	0	53,336	0	53,336
16	TRAINING AND IN-SERVICE EDUCATION	0	0	0	9,572	9,572	0	9,572	0	9,572
17	PATIENT TRANSPORTATION PART A	1,513	0	1,513	0	1,513	0	1,513	0	1,513
18	OTHER GENERAL SERVICE COST	0	0	0	0	0	0	0	0	0
	INPATIENT ROUTINE NURSING COST CENTERS									
25	SKILLED NURSING FACILITY	4,263,414	787,093	5,050,507	265,487	5,315,994	0	5,315,994	0	5,315,994
26	NURSING FACILITY	0	0	0	0	0	0	0	0	0
27	ICF/IID	0	0	0	0	0	0	0	0	0
	ANCILLARY SERVICE COST CENTERS									
30	RADIOLOGY - DIAGNOSTIC	0	0	0	49,273	49,273	0	49,273	0	49,273
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	0
32	LABORATORY	0	0	0	65,047	65,047	0	65,047	0	65,047
33	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	0
34	RESPIRATORY THERAPY	0	0	0	11,402	11,402	0	11,402	0	11,402
35	PHYSICAL THERAPY	252,711	0	252,711	0	252,711	0	252,711	0	252,711
36	OCCUPATIONAL THERAPY	313,685	0	313,685	0	313,685	0	313,685	0	313,685
37	SPEECH LANGUAGE PATHOLOGIST	173,165	0	173,165	0	173,165	0	173,165	0	173,165
38	AUDIOLOGY	0	0	0	0	0	0	0	0	0
39	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	0
41	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	343,235	343,235	-812	342,423	0	342,423
42	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	0
43	DENTAL CARE	0	0	0	0	0	0	0	0	0
44	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	0
45	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	0
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	0
	OUTPATIENT SERVICE COST CENTERS									
60	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	0
61	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	0
62	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	0
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	0
	OUTPATIENT REIMBURSABLE COST CENTERS									
70	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	0
71	AMBULANCE	0	0	0	0	0	0	0	0	0
72	HOSPICE	0	0	0	0	0	0	0	0	0
73	CORF	0	0	0	0	0	0	0	0	0
74	OPT	0	0	0	0	0	0	0	0	0
75	OOT	0	0	0	0	0	0	0	0	0

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2025 to 12/31/2025

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Reclassification and Adjustment of Trial Balance of Expenses

CMS #	COST CENTER DESCRIPTION	SALARIES & WAGES 1	CONTRACT LABOR COSTS 2	LABOR SUBTOTAL 3	OTHER COSTS 4	SUBTOTAL 5	RECLASS-IFICATIONS 6	RECLASS. TRIAL BALANCE 7	ADJUST-MENTS 8	EXPENSES FOR COST ALLOCATION 9
76	OSP	0	0	0	0	0	0	0	0	0
	COST REIMBURSED SERVICES COST CENTERS									
80	PREVENTIVE VACCINES	0	0	0	0	0	812	812	0	812
89	SUBTOTALS	7,654,697	967,253	8,621,950	9,730,905	18,352,855	0	18,352,855	-1,124,517	17,228,338
	NONREIMBURSABLE COST CENTERS									
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	0
91	NONPAID WORKERS	0	0	0	0	0	0	0	0	0
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	0
93	Marketing	0	0	0	0	0	0	0	0	0
93.01	Assisted Living	0	0	0	0	0	0	0	0	0
93.02	Independent Living	0	0	0	0	0	0	0	0	0
100	TOTAL	7,654,697	967,253	8,621,950	9,730,905	18,352,855	0	18,352,855	-1,124,517	17,228,338

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.13]
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ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2025 to 12/31/2025

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Reclassifications

			INCREASES			DECREASES			
	EXPLANATION OF RECLASSIFICATION	CODE	COST CENTER	LINE#	SALARY	OTHER	COST CENTER	LINE	SALARY	OTHER
	1	2	3	4	5	6	7	8	9	10
1	To reclass Laundry & Linen	A	LAUNDRY AND LINEN SE	6.00	122,192	0	HOUSEKEEPING	7.00	122,192	0
2	To reclass preventive vaccines	B	PREVENTIVE VACCINES	80.00	0	812	DRUGS: DRUGS CHARGED	41.00	0	812
500	TOTAL RECLASSIFICATIONS				122,192	812			122,192	812

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ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2025 to 12/31/2025

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RECONCILIATION OF CAPITAL COST CENTERS

PART I - ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES

		Beginning	Acquisitions			Disposals and	Ending	Fully Depreciated
		Balance	Purchases	Donations	Total	Retirements	Balance	Assets
	DESCRIPTION	1	2	3	4	5	6	7
1	Land	0	0	0	0	0	0	0
2	Land Improvements	0	0	0	0	0	0	0
3	Buildings & Fixtures	0	0	0	0	0	0	0
4	Building Improvements	1,271,230	96,111	0	96,111	0	1,367,341	517,913
5	Fixed Equipment	0	0	0	0	0	0	0
6	Movable Equipment	906,780	179,647	0	179,647	0	1,086,427	499,439
7	Subtotal	2,178,010	275,758	0	275,758	0	2,453,768	1,017,352
8	Reconciling Items	0	0	0	0	0	0	0
9	Total	2,178,010	275,758	0	275,758	0	2,453,768	1,017,352

PART II - RECONCILIATION OF CAPITAL COST CENTERS (SUMMARY OF CAPITAL)

		Depreciation	Lease	Interest	Insurance	Taxes	Other Capital Related Costs	Total
	DESCRIPTION	1	2	3	4	5	6	7
1	CAPITAL RELATED COSTS - BUILDINGS & FIXTURES	994,953	0	987,229	73,448	282,970	0	2,338,600
2	CAPITAL RELATED COSTS - MOVABLE EQUIPMENT	2,909	23,306	0	0	0	0	26,215
3	TOTAL	997,862	23,306	987,229	73,448	282,970	0	2,364,815

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ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2025 to 12/31/2025

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ADJUSTMENTS TO EXPENSES

	DESCRIPTION OF ADJUSTMENT	BASIS	AMOUNT	WORKSHEET A COST CENTER	LINE NO.
	1	2	3	4	5
1	INVESTMENT INCOME ON RESTRICTED FUNDS (CMS PUB. 15-1, CHAPTE	B	-85,495	ADMINISTRATIVE AND GENERAL	4
2	TRADE, QUANTITY, TIME, AND OTHER DISCOUNTS ON PURCHASES (CMS				
3	REBATES AND REFUNDS OF EXPENSES (CMS PUB. 15-1, CHAPTER 8)				
4	RENTAL OF PROVIDER SPACE BY SUPPLIERS (CMS PUB. 15-1, CHAPTE				
5	TELEPHONE SERVICES (CMS PUB. 15-1, CHAPTER 21)				
6	TELEVISION AND RADIO SERVICE (CMS PUB. 15-1, CHAPTER 21)				
7	PARKING LOT (CMS PUB. 15-1, CHAPTER 21)				
8	REMUNERATION APPLICABLE TO PROVIDER-BASED PHYSICIAN ADJUSTME	A82			
9	SALE OF SCRAP, WASTE, ETC. (CMS PUB. 15-1, CHAPTER 23)				
10	RELATED ORGANIZATION AND HOME OFFICE TRANSACTIONS (CMS PUB.	A81	397,743		
11	LAUNDRY AND LINEN SERVICE				
12	REVENUE - EMPLOYEE MEALS				
13	COST OF MEALS - GUESTS				
14	SALE OF MEDICAL SUPPLIES TO OTHER THAN PATIENTS				
15	SALE OF DRUGS TO OTHER THAN PATIENTS				
16	REVENUE - COPYING COSTS OF MEDICAL RECORDS AND ABSTRACTS	A	-50	ADMINISTRATIVE AND GENERAL	4
17	VENDING MACHINES				
18	INCOME FROM IMPOSITION OF INTEREST, FINANCE, OR PENALTY CHAR				
19	INTEREST EXPENSE ON MEDICARE OVERPAYMENTS AND BORROWINGS TO				
20	DEPRECIATION--BUILDINGS AND FIXTUES			CAPITAL RELATED - BUILDINGS	1
21	DEPRECIATION--MOVABLE EQUIPMENT			CAPITAL RELATED - MOVABLE EQ	2
22	SHORT TERM INPATIENT HOSPICE CARE				
23	HOSPICE NON-CORE CONTRACTED SERVICES				
25	Othe Misc Income	B	-1,979	ADMINISTRATIVE AND GENERAL	4
26	Office AdvertisngNonAllow	A	-22,857	ADMINISTRATIVE AND GENERAL	4
27	Office Fines & Penalties	A	-35	ADMINISTRATIVE AND GENERAL	4
28	Chartiable Cont Non Allow	A	-16,674	ADMINISTRATIVE AND GENERAL	4
29	Bad Debt Expense	A	-595,646	ADMINISTRATIVE AND GENERAL	4
30	Bad Debt Expense	A	-799,524	ADMINISTRATIVE AND GENERAL	4
100	TOTAL		-1,124,517		

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ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2025 to 12/31/2025

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RELATED ORGANIZATIONS AND HOME OFFICE COSTS

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

CMS #	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	2	3	4	5	6	7
1	1	CAPITAL RELATED - BUILDINGS & FIXTURES	Business Office - Build Depreciation	1	33,526	0	33,526
2	2	CAPITAL RELATED - MOVABLE EQUIPMENT	Business Office - Equip Depreciation	1	2,909	0	2,909
3	3	EMPLOYEE BENEFITS DEPARTMENT	Business Office - EBW	1	161,629	0	161,629
4	4	ADMINISTRATIVE AND GENERAL	Business Office - A&G	1	838,503	953,931	-115,428
5	5	PLANT OP, MAINT & REPAIRS	Business Office - POMR	1	9,141	0	9,141
6	1	CAPITAL RELATED - BUILDINGS & FIXTURES	Related party allowable capital componen	2	2,119,995	1,885,104	234,891
7	4	ADMINISTRATIVE AND GENERAL	Related party allowable A&G	2	71,075	0	71,075
100		TOTALS			3,236,778	2,839,035	397,743

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

	Interrela-tionship Indicator	Interrelationship Description (If Column 1=G)	Name	% of Ownership	Related Organization(s) Name	MCR CCN or H/O#	% of Ownership	Type of Business
#	1	2	3	4	5	6	7	8
1	A		Sidney Greenberger	40 %	AristaCare		50 %	Business Office
2	A		Zvi Klein	40 %	AristaCare		50 %	Business Office
3	A		Sidney Greenberger	35.5%	GK Cherry Hill Realty		35.5%	Realty
4	A		Zvi Klein	35.5%	GK Cherry Hill Realty		35.5%	Realty
5	A		Ephraim Halpert	4.99%	GK Cherry Hill Realty		4.99%	Realty
6	A		Chaya Cohen	4.99%	GK Cherry Hill Realty		4.99%	Realty
7	A		Moshe Neiman	4.99%	GK Cherry Hill Realty		4.99%	Realty
8	A		Morris Weisel	4.99%	GK Cherry Hill Realty		4.99%	Realty
9	A		Benjamin Kurland	4 %	GK Cherry Hill Realty		4 %	Realty
10	A		Renee Pruzansky	4.99%	GK Cherry Hill Realty		4.99%	Realty

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ARISTACARE AT CHERRY HILL
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Provider-Based Physicians Adjustments

Wkst A Line No	Specialty/Physician Identifier	Total Remuneration	Professional Component	Provider Component	RCE Amount	Actual Hours: Professional Services	Actual Hours: Provider Services	Unadjusted RCE Limit	5% of Unadjusted RCE Limit
1	2	3	4	5	6	7	8	9	10
100	Total	0	0	0		0	0	0	0

Wkst A Line No	Specialty/Physician Identifier	Memberships & Continuing Ed: Cost	Memberships & Continuing Ed: Provider Component	Malpractice Insurance: Cost	Malpractice Insurance: Provider Component	Adjusted RCE Limit	RCE Disallowance	Adjustment
1	2	12	13	14	15	16	17	18
100	Total	0	0	0	0	0	0	0

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ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2025 to 12/31/2025

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ALLOCATION OF GENERAL SERVICES COSTS

		Net Expenses For Cost Allocation 0	CRC-B&F (Square Feet) 1	CRC-ME (Square Feet) 2	EMPLOYEE BENEFITS DEPARTMENT (Gross Salaries) 3	SubTotal 3A	A&G (Accum Cost) 4	PLANT OP, MAINT & REPAIRS (Square Feet) 5	LAUNDRY & LINEN SERVICE (Patient Days) 6	HOUSE-KEEPING (Square Feet) 7
	GENERAL SERVICE COST CENTERS									
1	CAPITAL RELATED - BUILDINGS & FIXTURES	2,338,600	2,338,600							
2	CAPITAL RELATED - MOVABLE EQUIPMENT	26,215		26,215						
3	EMPLOYEE BENEFITS DEPARTMENT	1,750,026	0	0	1,750,026					
4	ADMINISTRATIVE AND GENERAL	2,934,923	89,892	1,008	106,545	3,132,368	3,132,368			
5	PLANT OP, MAINT & REPAIRS	790,710	93,549	1,049	24,104	909,412	202,087	1,111,499		
6	LAUNDRY AND LINEN SERVICE	122,192	20,118	226	28,185	170,721	37,937	10,376	219,034	
7	HOUSEKEEPING	444,701	3,216	36	97,736	545,689	121,261	1,659	0	668,609
8	DIETARY	928,209	133,405	1,495	107,107	1,170,216	260,042	68,802	0	41,840
9	NURSING ADMINISTRATION	642,625	2,058	23	146,393	791,099	175,796	1,061	0	645
10	CENTRAL SERVICES AND SUPPLY	232,357	90,547	1,015	0	323,919	71,980	46,699	0	28,398
11	PHARMACY	45,458	0	0	0	45,458	10,102	0	0	0
12	MEDICAL RECORDS	14,740	4,115	46	4,064	22,965	5,103	2,122	0	1,291
13	MEDICAL SOCIAL SERVICES	135,486	10,333	116	31,251	177,186	39,374	5,329	0	3,241
14	ACTIVITIES PROGRAM	233,163	112,509	1,261	50,314	397,247	88,275	58,025	0	35,287
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	53,336	0	0	0	53,336	11,852	0	0	0
16	TRAINING AND IN-SERVICE EDUCATION	9,572	0	0	0	9,572	2,127	0	0	0
17	PATIENT TRANSPORTATION PART A	1,513	0	0	349	1,862	414	0	0	0
18	OTHER GENERAL SERVICE COST	0	0	0	0	0	0	0	0	0
	INPATIENT ROUTINE SERVICE COST CENTERS									
25	SKILLED NURSING FACILITY	5,315,994	1,696,389	19,016	983,392	8,014,791	1,781,027	874,893	219,034	532,042
26	NURSING FACILITY	0	0	0	0	0	0	0	0	0
27	ICF/IID	0	0	0	0	0	0	0	0	0
	ANCILLARY SERVICE COST CENTERS									
30	RADIOLOGY - DIAGNOSTIC	49,273	0	0	0	49,273	10,949	0	0	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	0
32	LABORATORY	65,047	0	0	0	65,047	14,455	0	0	0
33	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	0
34	RESPIRATORY THERAPY	11,402	0	0	0	11,402	2,534	0	0	0
35	PHYSICAL THERAPY	252,711	72,060	808	58,290	383,869	85,302	37,164	0	22,600
36	OCCUPATIONAL THERAPY	313,685	3,048	34	72,354	389,121	86,469	1,572	0	956
37	SPEECH LANGUAGE PATHOLOGIST	173,165	198	2	39,942	213,307	47,400	102	0	62
38	AUDIOLOGY	0	0	0	0	0	0	0	0	0
39	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	0
41	DRUGS: DRUGS CHARGED TO PATIENTS	342,423	0	0	0	342,423	76,092	0	0	0
42	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	0
43	DENTAL CARE	0	0	0	0	0	0	0	0	0
44	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	0
45	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	0
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	0
	OUTPATIENT SERVICE COST CENTERS									
60	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	0
61	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	0
62	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	0
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	0
	OUTPATIENT REIMBURSABLE COST CENTERS									
70	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	0
71	AMBULANCE	0	0	0	0	0	0	0	0	0
72	HOSPICE	0	0	0	0	0	0	0	0	0
73	CORF	0	0	0	0	0	0	0	0	0

ARISTACARE AT CHERRY HILL
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ALLOCATION OF GENERAL SERVICES COSTS

		DIETARY (Meals Served) 8	NURSING ADMIN (Patient Days) 9	CENTRAL SERVICES & SUPPLY (Patient Days) 10	PHARMACY (Patient Days) 11	MEDICAL RECORDS (Patient Days) 12	MEDICAL SOCIAL SERVICES (Patient Days) 13	ACTIVITIES PROGRAM (Patient Days) 14	QUALITY & PERFORM IMPROV PGM (Patient Days) 15	TRAINING & IN-SERVICE EDUCATION (Patient Days) 16
	GENERAL SERVICE COST CENTERS									
1	CAPITAL RELATED - BUILDINGS & FIXTURES									
2	CAPITAL RELATED - MOVABLE EQUIPMENT									
3	EMPLOYEE BENEFITS DEPARTMENT									
4	ADMINISTRATIVE AND GENERAL									
5	PLANT OP, MAINT & REPAIRS									
6	LAUNDRY AND LINEN SERVICE									
7	HOUSEKEEPING									
8	DIETARY	1,540,900								
9	NURSING ADMINISTRATION	0	968,601							
10	CENTRAL SERVICES AND SUPPLY	0	0	470,996						
11	PHARMACY	0	0	0	55,560					
12	MEDICAL RECORDS	0	0	0	0	31,481				
13	MEDICAL SOCIAL SERVICES	0	0	0	0	0	225,130			
14	ACTIVITIES PROGRAM	0	0	0	0	0	0	578,834		
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	65,188	
16	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	0	11,699
17	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	0
18	OTHER GENERAL SERVICE COST	0	0	0	0	0	0	0	0	0
	INPATIENT ROUTINE SERVICE COST CENTERS									
25	SKILLED NURSING FACILITY	1,540,900	968,601	470,996	55,560	31,481	225,130	578,834	65,188	11,699
26	NURSING FACILITY	0	0	0	0	0	0	0	0	0
27	ICF/IID	0	0	0	0	0	0	0	0	0
	ANCILLARY SERVICE COST CENTERS									
30	RADIOLOGY - DIAGNOSTIC	0	0	0	0	0	0	0	0	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	0
32	LABORATORY	0	0	0	0	0	0	0	0	0
33	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	0
34	RESPIRATORY THERAPY	0	0	0	0	0	0	0	0	0
35	PHYSICAL THERAPY	0	0	0	0	0	0	0	0	0
36	OCCUPATIONAL THERAPY	0	0	0	0	0	0	0	0	0
37	SPEECH LANGUAGE PATHOLOGIST	0	0	0	0	0	0	0	0	0
38	AUDIOLOGY	0	0	0	0	0	0	0	0	0
39	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	0
41	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	0
42	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	0
43	DENTAL CARE	0	0	0	0	0	0	0	0	0
44	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	0
45	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	0
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	0
	OUTPATIENT SERVICE COST CENTERS									
60	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	0
61	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	0
62	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	0
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	0
	OUTPATIENT REIMBURSABLE COST CENTERS									
70	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	0
71	AMBULANCE	0	0	0	0	0	0	0	0	0
72	HOSPICE	0	0	0	0	0	0	0	0	0
73	CORF	0	0	0	0	0	0	0	0	0

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2025 to 12/31/2025

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ALLOCATION OF GENERAL SERVICES COSTS

		PATIENT TRANSPORT PART A (Patient Days) 17	OTHER GENERAL SERVICE COST (Patient Days) 18	SubTotal 19	Adjustments 20	Total 21
	GENERAL SERVICE COST CENTERS					
1	CAPITAL RELATED - BUILDINGS & FIXTURES					
2	CAPITAL RELATED - MOVABLE EQUIPMENT					
3	EMPLOYEE BENEFITS DEPARTMENT					
4	ADMINISTRATIVE AND GENERAL					
5	PLANT OP, MAINT & REPAIRS					
6	LAUNDRY AND LINEN SERVICE					
7	HOUSEKEEPING					
8	DIETARY					
9	NURSING ADMINISTRATION					
10	CENTRAL SERVICES AND SUPPLY					
11	PHARMACY					
12	MEDICAL RECORDS					
13	MEDICAL SOCIAL SERVICES					
14	ACTIVITIES PROGRAM					
15	QA & PERFORMANCE IMPROVEMENT PROGRAM					
16	TRAINING AND IN-SERVICE EDUCATION					
17	PATIENT TRANSPORTATION PART A	2,276				
18	OTHER GENERAL SERVICE COST	0	0			
	INPATIENT ROUTINE SERVICE COST CENTERS					
25	SKILLED NURSING FACILITY	2,276	0	15,372,452	0	15,372,452
26	NURSING FACILITY	0	0	0	0	0
27	ICF/IID	0	0	0	0	0
	ANCILLARY SERVICE COST CENTERS					
30	RADIOLOGY - DIAGNOSTIC	0	0	60,222	0	60,222
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0
32	LABORATORY	0	0	79,502	0	79,502
33	INTRAVENOUS THERAPY	0	0	0	0	0
34	RESPIRATORY THERAPY	0	0	13,936	0	13,936
35	PHYSICAL THERAPY	0	0	528,935	0	528,935
36	OCCUPATIONAL THERAPY	0	0	478,118	0	478,118
37	SPEECH LANGUAGE PATHOLOGIST	0	0	260,871	0	260,871
38	AUDIOLOGY	0	0	0	0	0
39	ELECTROCARDIOLOGY	0	0	0	0	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0
41	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	418,515	0	418,515
42	DRUGS: IV SOLUTIONS	0	0	0	0	0
43	DENTAL CARE	0	0	0	0	0
44	APPLIANCES AND EQUIPMENT	0	0	0	0	0
45	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0
	OUTPATIENT SERVICE COST CENTERS					
60	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0
61	OUTPATIENT LABORATORY	0	0	0	0	0
62	PORTABLE X-RAY SERVICES	0	0	0	0	0
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0
	OUTPATIENT REIMBURSABLE COST CENTERS					
70	HOME HEALTH AGENCY	0	0	0	0	0
71	AMBULANCE	0	0	0	0	0
72	HOSPICE	0	0	0	0	0
73	CORF	0	0	0	0	0

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
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ALLOCATION OF GENERAL SERVICES COSTS

		Net Expenses For Cost Allocation 0	CRC-B&F (Square Feet) 1	CRC-ME (Square Feet) 2	EMPLOYEE BENEFITS DEPARTMENT (Gross Salaries) 3	SubTotal 3A	A&G (Accum Cost) 4	PLANT OP, MAINT & REPAIRS (Square Feet) 5	LAUNDRY & LINEN SERVICE (Patient Days) 6	HOUSE-KEEPING (Square Feet) 7
	OUTPATIENT REIMBURSABLE COST CENTERS									
74	OPT	0	0	0	0	0	0	0	0	0
75	OOT	0	0	0	0	0	0	0	0	0
76	OSP	0	0	0	0	0	0	0	0	0
	COST REIMBURSED SERVICES COST CENTERS									
80	PREVENTIVE VACCINES	812	0	0	0	812	180	0	0	0
89	Subtotals	17,228,338	2,331,437	26,135	1,750,026	17,221,095	3,130,758	1,107,804	219,034	666,362
	NONREIMBURSABLE COST CENTERS									
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	5,700	64	0	5,764	1,281	2,940	0	1,788
91	NONPAID WORKERS	0	0	0	0	0	0	0	0	0
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	0
93	Marketing	0	1,463	16	0	1,479	329	755	0	459
93.01	Assisted Living	0	0	0	0	0	0	0	0	0
93.02	Independent Living	0	0	0	0	0	0	0	0	0
98	Cross Foot Adjustments	0	0	0	0	0	0	0	0	0
99	Negative Cost Center	0	0	0	0	0	0	0	0	0
100	TOTAL	17,228,338	2,338,600	26,215	1,750,026	17,228,338	3,132,368	1,111,499	219,034	668,609

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2025 to 12/31/2025

Worksheet B Part I Sunday, May 31, 2026 at 8:50:15 PM

ALLOCATION OF GENERAL SERVICES COSTS

		DIETARY (Meals Served) 8	NURSING ADMIN (Patient Days) 9	CENTRAL SERVICES & SUPPLY (Patient Days) 10	PHARMACY (Patient Days) 11	MEDICAL RECORDS (Patient Days) 12	MEDICAL SOCIAL SERVICES (Patient Days) 13	ACTIVITIES PROGRAM (Patient Days) 14	QUALITY & PERFORM IMPROV PGM (Patient Days) 15	TRAINING & IN-SERVICE EDUCATION (Patient Days) 16
	OUTPATIENT REIMBURSABLE COST CENTERS									
74	OPT	0	0	0	0	0	0	0	0	0
75	OOT	0	0	0	0	0	0	0	0	0
76	OSP	0	0	0	0	0	0	0	0	0
	COST REIMBURSED SERVICES COST CENTERS									
80	PREVENTIVE VACCINES	0	0	0	0	0	0	0	0	0
89	Subtotals	1,540,900	968,601	470,996	55,560	31,481	225,130	578,834	65,188	11,699
	NONREIMBURSABLE COST CENTERS									
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	0
91	NONPAID WORKERS	0	0	0	0	0	0	0	0	0
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	0
93	Marketing	0	0	0	0	0	0	0	0	0
93.01	Assisted Living	0	0	0	0	0	0	0	0	0
93.02	Independent Living	0	0	0	0	0	0	0	0	0
98	Cross Foot Adjustments	0	0	0	0	0	0	0	0	0
99	Negative Cost Center	0	0	0	0	0	0	0	0	0
100	TOTAL	1,540,900	968,601	470,996	55,560	31,481	225,130	578,834	65,188	11,699

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2025 to 12/31/2025

Worksheet B Part I Sunday, May 31, 2026 at 8:50:15 PM

ALLOCATION OF GENERAL SERVICES COSTS

		PATIENT TRANSPORT PART A (Patient Days) 17	OTHER GENERAL SERVICE COST (Patient Days) 18	SubTotal 19	Adjustments 20	Total 21
	OUTPATIENT REIMBURSABLE COST CENTERS					
74	OPT	0	0	0	0	0
75	OOT	0	0	0	0	0
76	OSP	0	0	0	0	0
	COST REIMBURSED SERVICES COST CENTERS					
80	PREVENTIVE VACCINES	0	0	992	0	992
89	Subtotals	2,276	0	17,213,543	0	17,213,543
	NONREIMBURSABLE COST CENTERS					
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	11,773	0	11,773
91	NONPAID WORKERS	0	0	0	0	0
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0
93	Marketing	0	0	3,022	0	3,022
93.01	Assisted Living	0	0	0	0	0
93.02	Independent Living	0	0	0	0	0
98	Cross Foot Adjustments	0	0	0	0	0
99	Negative Cost Center	0	0	0	0	0
100	TOTAL	2,276	0	17,228,338	0	17,228,338

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2025 to 12/31/2025

Worksheet B Part II Sunday, May 31, 2026 at 8:50:15 PM

ALLOCATION OF CAPITAL RELATED COSTS

		Directly Assigned Capital Related Costs 0	CRC-B&F (Square Feet) 1	CRC-ME (Square Feet) 2	SubTotal 2A	EMPLOYEE BENEFITS DEPARTMENT (Gross Salaries) 3	A&G (Accum Cost) 4	PLANT OP, MAINT & REPAIRS (Square Feet) 5	LAUNDRY & LINEN SERVICE (Patient Days) 6	HOUSE-KEEPING (Square Feet) 7
	GENERAL SERVICE COST CENTERS									
1	CAPITAL RELATED - BUILDINGS & FIXTURES	0	0							
2	CAPITAL RELATED - MOVABLE EQUIPMENT	0	0	0						
3	EMPLOYEE BENEFITS DEPARTMENT	0	0	0	0	0				
4	ADMINISTRATIVE AND GENERAL	0	89,892	1,008	90,900	0	90,900			
5	PLANT OP, MAINT & REPAIRS	0	93,549	1,049	94,598	0	5,865	100,463		
6	LAUNDRY AND LINEN SERVICE	0	20,118	226	20,344	0	1,101	938	22,383	
7	HOUSEKEEPING	0	3,216	36	3,252	0	3,519	150	0	6,921
8	DIETARY	0	133,405	1,495	134,900	0	7,547	6,219	0	433
9	NURSING ADMINISTRATION	0	2,058	23	2,081	0	5,102	96	0	7
10	CENTRAL SERVICES AND SUPPLY	0	90,547	1,015	91,562	0	2,089	4,221	0	294
11	PHARMACY	0	0	0	0	0	293	0	0	0
12	MEDICAL RECORDS	0	4,115	46	4,161	0	148	192	0	13
13	MEDICAL SOCIAL SERVICES	0	10,333	116	10,449	0	1,143	482	0	34
14	ACTIVITIES PROGRAM	0	112,509	1,261	113,770	0	2,562	5,245	0	365
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	344	0	0	0
16	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	62	0	0	0
17	PATIENT TRANSPORTATION PART A	0	0	0	0	0	12	0	0	0
18	OTHER GENERAL SERVICE COST	0	0	0	0	0	0	0	0	0
	INPATIENT ROUTINE SERVICE COST CENTERS									
25	SKILLED NURSING FACILITY	0	1,696,389	19,016	1,715,405	0	51,681	79,076	22,383	5,506
26	NURSING FACILITY	0	0	0	0	0	0	0	0	0
27	ICF/IID	0	0	0	0	0	0	0	0	0
	ANCILLARY SERVICE COST CENTERS									
30	RADIOLOGY - DIAGNOSTIC	0	0	0	0	0	318	0	0	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	0
32	LABORATORY	0	0	0	0	0	419	0	0	0
33	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	0
34	RESPIRATORY THERAPY	0	0	0	0	0	74	0	0	0
35	PHYSICAL THERAPY	0	72,060	808	72,868	0	2,476	3,359	0	234
36	OCCUPATIONAL THERAPY	0	3,048	34	3,082	0	2,509	142	0	10
37	SPEECH LANGUAGE PATHOLOGIST	0	198	2	200	0	1,376	9	0	1
38	AUDIOLOGY	0	0	0	0	0	0	0	0	0
39	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	0
41	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	0	0	2,208	0	0	0
42	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	0
43	DENTAL CARE	0	0	0	0	0	0	0	0	0
44	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	0
45	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	0
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	0
	OUTPATIENT SERVICE COST CENTERS									
60	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	0
61	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	0
62	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	0
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	0
	OUTPATIENT REIMBURSABLE COST CENTERS									
70	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	0
71	AMBULANCE	0	0	0	0	0	0	0	0	0
72	HOSPICE	0	0	0	0	0	0	0	0	0
73	CORF	0	0	0	0	0	0	0	0	0

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2025 to 12/31/2025

Worksheet B Part II Sunday, May 31, 2026 at 8:50:15 PM

ALLOCATION OF CAPITAL RELATED COSTS

		DIETARY (Meals Served) 8	NURSING ADMIN (Patient Days) 9	CENTRAL SERVICES & SUPPLY (Patient Days) 10	PHARMACY (Patient Days) 11	MEDICAL RECORDS (Patient Days) 12	MEDICAL SOCIAL SERVICES (Patient Days) 13	ACTIVITIES PROGRAM (Patient Days) 14	QUALITY & PERFORM IMPROV PGM (Patient Days) 15	TRAINING & IN-SERVICE EDUCATION (Patient Days) 16
	GENERAL SERVICE COST CENTERS									
1	CAPITAL RELATED - BUILDINGS & FIXTURES									
2	CAPITAL RELATED - MOVABLE EQUIPMENT									
3	EMPLOYEE BENEFITS DEPARTMENT									
4	ADMINISTRATIVE AND GENERAL									
5	PLANT OP, MAINT & REPAIRS									
6	LAUNDRY AND LINEN SERVICE									
7	HOUSEKEEPING									
8	DIETARY	149,099								
9	NURSING ADMINISTRATION	0	7,286							
10	CENTRAL SERVICES AND SUPPLY	0	0	98,166						
11	PHARMACY	0	0	0	293					
12	MEDICAL RECORDS	0	0	0	0	4,514				
13	MEDICAL SOCIAL SERVICES	0	0	0	0	0	12,108			
14	ACTIVITIES PROGRAM	0	0	0	0	0	0	121,942		
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	344	
16	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	0	62
17	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	0
18	OTHER GENERAL SERVICE COST	0	0	0	0	0	0	0	0	0
	INPATIENT ROUTINE SERVICE COST CENTERS									
25	SKILLED NURSING FACILITY	149,099	7,286	98,166	293	4,514	12,108	121,942	344	62
26	NURSING FACILITY	0	0	0	0	0	0	0	0	0
27	ICF/IID	0	0	0	0	0	0	0	0	0
	ANCILLARY SERVICE COST CENTERS									
30	RADIOLOGY - DIAGNOSTIC	0	0	0	0	0	0	0	0	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	0
32	LABORATORY	0	0	0	0	0	0	0	0	0
33	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	0
34	RESPIRATORY THERAPY	0	0	0	0	0	0	0	0	0
35	PHYSICAL THERAPY	0	0	0	0	0	0	0	0	0
36	OCCUPATIONAL THERAPY	0	0	0	0	0	0	0	0	0
37	SPEECH LANGUAGE PATHOLOGIST	0	0	0	0	0	0	0	0	0
38	AUDIOLOGY	0	0	0	0	0	0	0	0	0
39	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	0
41	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	0
42	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	0
43	DENTAL CARE	0	0	0	0	0	0	0	0	0
44	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	0
45	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	0
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	0
	OUTPATIENT SERVICE COST CENTERS									
60	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	0
61	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	0
62	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	0
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	0
	OUTPATIENT REIMBURSABLE COST CENTERS									
70	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	0
71	AMBULANCE	0	0	0	0	0	0	0	0	0
72	HOSPICE	0	0	0	0	0	0	0	0	0
73	CORF	0	0	0	0	0	0	0	0	0

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2025 to 12/31/2025

Worksheet B Part II Sunday, May 31, 2026 at 8:50:15 PM

ALLOCATION OF CAPITAL RELATED COSTS

		PATIENT TRANSPORT PART A (Patient Days) 17	OTHER GENERAL SERVICE COST (Patient Days) 18	SubTotal 19	Adjustments 20	Total 21
	GENERAL SERVICE COST CENTERS					
1	CAPITAL RELATED - BUILDINGS & FIXTURES					
2	CAPITAL RELATED - MOVABLE EQUIPMENT					
3	EMPLOYEE BENEFITS DEPARTMENT					
4	ADMINISTRATIVE AND GENERAL					
5	PLANT OP, MAINT & REPAIRS					
6	LAUNDRY AND LINEN SERVICE					
7	HOUSEKEEPING					
8	DIETARY					
9	NURSING ADMINISTRATION					
10	CENTRAL SERVICES AND SUPPLY					
11	PHARMACY					
12	MEDICAL RECORDS					
13	MEDICAL SOCIAL SERVICES					
14	ACTIVITIES PROGRAM					
15	QA & PERFORMANCE IMPROVEMENT PROGRAM					
16	TRAINING AND IN-SERVICE EDUCATION					
17	PATIENT TRANSPORTATION PART A	12				
18	OTHER GENERAL SERVICE COST	0	0			
	INPATIENT ROUTINE SERVICE COST CENTERS					
25	SKILLED NURSING FACILITY	12	0	2,267,877	0	2,267,877
26	NURSING FACILITY	0	0	0	0	0
27	ICF/IID	0	0	0	0	0
	ANCILLARY SERVICE COST CENTERS					
30	RADIOLOGY - DIAGNOSTIC	0	0	318	0	318
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0
32	LABORATORY	0	0	419	0	419
33	INTRAVENOUS THERAPY	0	0	0	0	0
34	RESPIRATORY THERAPY	0	0	74	0	74
35	PHYSICAL THERAPY	0	0	78,937	0	78,937
36	OCCUPATIONAL THERAPY	0	0	5,743	0	5,743
37	SPEECH LANGUAGE PATHOLOGIST	0	0	1,586	0	1,586
38	AUDIOLOGY	0	0	0	0	0
39	ELECTROCARDIOLOGY	0	0	0	0	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0
41	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	2,208	0	2,208
42	DRUGS: IV SOLUTIONS	0	0	0	0	0
43	DENTAL CARE	0	0	0	0	0
44	APPLIANCES AND EQUIPMENT	0	0	0	0	0
45	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0
	OUTPATIENT SERVICE COST CENTERS					
60	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0
61	OUTPATIENT LABORATORY	0	0	0	0	0
62	PORTABLE X-RAY SERVICES	0	0	0	0	0
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0
	OUTPATIENT REIMBURSABLE COST CENTERS					
70	HOME HEALTH AGENCY	0	0	0	0	0
71	AMBULANCE	0	0	0	0	0
72	HOSPICE	0	0	0	0	0
73	CORF	0	0	0	0	0

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2025 to 12/31/2025

Worksheet B Part II Sunday, May 31, 2026 at 8:50:15 PM

ALLOCATION OF CAPITAL RELATED COSTS

		Directly Assigned Capital Related Costs 0	CRC-B&F (Square Feet) 1	CRC-ME (Square Feet) 2	SubTotal 2A	EMPLOYEE BENEFITS DEPARTMENT (Gross Salaries) 3	A&G (Accum Cost) 4	PLANT OP, MAINT & REPAIRS (Square Feet) 5	LAUNDRY & LINEN SERVICE (Patient Days) 6	HOUSE-KEEPING (Square Feet) 7
	OUTPATIENT REIMBURSABLE COST CENTERS									
74	OPT	0	0	0	0	0	0	0	0	0
75	OOT	0	0	0	0	0	0	0	0	0
76	OSP	0	0	0	0	0	0	0	0	0
	COST REIMBURSED SERVICES COST CENTERS									
80	PREVENTIVE VACCINES	0	0	0	0	0	5	0	0	0
89	Subtotals	0	2,331,437	26,135	2,357,572	0	90,853	100,129	22,383	6,897
	NONREIMBURSABLE COST CENTERS									
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	5,700	64	5,764	0	37	266	0	19
91	NONPAID WORKERS	0	0	0	0	0	0	0	0	0
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	0
93	Marketing	0	1,463	16	1,479	0	10	68	0	5
93.01	Assisted Living	0	0	0	0	0	0	0	0	0
93.02	Independent Living	0	0	0	0	0	0	0	0	0
98	Cross Foot Adjustments		0	0		0	0	0	0	0
99	Negative Cost Center		0	0		0	0	0	0	0
100	TOTAL	0	2,338,600	26,215	2,364,815	0	90,900	100,463	22,383	6,921

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2025 to 12/31/2025

Worksheet B Part II Sunday, May 31, 2026 at 8:50:15 PM

ALLOCATION OF CAPITAL RELATED COSTS

		DIETARY (Meals Served) 8	NURSING ADMIN (Patient Days) 9	CENTRAL SERVICES & SUPPLY (Patient Days) 10	PHARMACY (Patient Days) 11	MEDICAL RECORDS (Patient Days) 12	MEDICAL SOCIAL SERVICES (Patient Days) 13	ACTIVITIES PROGRAM (Patient Days) 14	QUALITY & PERFORM IMPROV PGM (Patient Days) 15	TRAINING & IN-SERVICE EDUCATION (Patient Days) 16
	OUTPATIENT REIMBURSABLE COST CENTERS									
74	OPT	0	0	0	0	0	0	0	0	0
75	OOT	0	0	0	0	0	0	0	0	0
76	OSP	0	0	0	0	0	0	0	0	0
	COST REIMBURSED SERVICES COST CENTERS									
80	PREVENTIVE VACCINES	0	0	0	0	0	0	0	0	0
89	Subtotals	149,099	7,286	98,166	293	4,514	12,108	121,942	344	62
	NONREIMBURSABLE COST CENTERS									
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	0
91	NONPAID WORKERS	0	0	0	0	0	0	0	0	0
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	0
93	Marketing	0	0	0	0	0	0	0	0	0
93.01	Assisted Living	0	0	0	0	0	0	0	0	0
93.02	Independent Living	0	0	0	0	0	0	0	0	0
98	Cross Foot Adjustments	0	0	0	0	0	0	0	0	0
99	Negative Cost Center	0	0	0	0	0	0	0	0	0
100	TOTAL	149,099	7,286	98,166	293	4,514	12,108	121,942	344	62

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2025 to 12/31/2025

Worksheet B Part II Sunday, May 31, 2026 at 8:50:15 PM

ALLOCATION OF CAPITAL RELATED COSTS

		PATIENT TRANSPORT PART A (Patient Days) 17	OTHER GENERAL SERVICE COST (Patient Days) 18	SubTotal 19	Adjustments 20	Total 21
	OUTPATIENT REIMBURSABLE COST CENTERS					
74	OPT	0	0	0	0	0
75	OOT	0	0	0	0	0
76	OSP	0	0	0	0	0
	COST REIMBURSED SERVICES COST CENTERS					
80	PREVENTIVE VACCINES	0	0	5	0	5
89	Subtotals	12	0	2,357,167	0	2,357,167
	NONREIMBURSABLE COST CENTERS					
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	6,086	0	6,086
91	NONPAID WORKERS	0	0	0	0	0
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0
93	Marketing	0	0	1,562	0	1,562
93.01	Assisted Living	0	0	0	0	0
93.02	Independent Living	0	0	0	0	0
98	Cross Foot Adjustments	0	0		0	
99	Negative Cost Center	0	0		0	
100	TOTAL	12	0	2,364,815	0	2,364,815

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.13]
In lieu of Form CMS-2540-24

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2025 to 12/31/2025

Worksheet B-1 Sunday, May 31, 2026 at 8:50:15 PM

COST ALLOCATIONS - STATISTICAL BASES

		CRC-B&F (Square Feet) 1	CRC-ME (Square Feet) 2	EMPLOYEE BENEFITS DEPARTMENT (Gross Salaries) 3	Reconcil-iation 4A	A&G (Accum Cost) 4	PLANT OP, MAINT & REPAIRS (Square Feet) 5	LAUNDRY & LINEN SERVICE (Patient Days) 6	HOUSE-KEEPING (Square Feet) 7	DIETARY (Meals Served) 8
	GENERAL SERVICE COST CENTERS									
1	CAPITAL RELATED - BUILDINGS & FIXTURES	153,441								
2	CAPITAL RELATED - MOVABLE EQUIPMENT		153,441							
3	EMPLOYEE BENEFITS DEPARTMENT	0	0	7,587,082						
4	ADMINISTRATIVE AND GENERAL	5,898	5,898	461,917	-3,132,368	14,095,970				
5	PLANT OP, MAINT & REPAIRS	6,138	6,138	104,499	0	909,412	141,405			
6	LAUNDRY AND LINEN SERVICE	1,320	1,320	122,192	0	170,721	1,320	47,629		
7	HOUSEKEEPING	211	211	423,725	0	545,689	211	0	139,874	
8	DIETARY	8,753	8,753	464,353	0	1,170,216	8,753	0	8,753	142,887
9	NURSING ADMINISTRATION	135	135	634,674	0	791,099	135	0	135	0
10	CENTRAL SERVICES AND SUPPLY	5,941	5,941	0	0	323,919	5,941	0	5,941	0
11	PHARMACY	0	0	0	0	45,458	0	0	0	0
12	MEDICAL RECORDS	270	270	17,618	0	22,965	270	0	270	0
13	MEDICAL SOCIAL SERVICES	678	678	135,486	0	177,186	678	0	678	0
14	ACTIVITIES PROGRAM	7,382	7,382	218,130	0	397,247	7,382	0	7,382	0
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	53,336	0	0	0	0
16	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	9,572	0	0	0	0
17	PATIENT TRANSPORTATION PART A	0	0	1,513	0	1,862	0	0	0	0
18	OTHER GENERAL SERVICE COST	0	0	0	0	0	0	0	0	0
	INPATIENT ROUTINE SERVICE COST CENTERS									
25	SKILLED NURSING FACILITY	111,304	111,304	4,263,414	0	8,014,791	111,304	47,629	111,304	142,887
26	NURSING FACILITY	0	0	0	0	0	0	0	0	0
27	ICF/IID	0	0	0	0	0	0	0	0	0
	ANCILLARY SERVICE COST CENTERS									
30	RADIOLOGY - DIAGNOSTIC	0	0	0	0	49,273	0	0	0	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	0
32	LABORATORY	0	0	0	0	65,047	0	0	0	0
33	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	0
34	RESPIRATORY THERAPY	0	0	0	0	11,402	0	0	0	0
35	PHYSICAL THERAPY	4,728	4,728	252,711	0	383,869	4,728	0	4,728	0
36	OCCUPATIONAL THERAPY	200	200	313,685	0	389,121	200	0	200	0
37	SPEECH LANGUAGE PATHOLOGIST	13	13	173,165	0	213,307	13	0	13	0
38	AUDIOLOGY	0	0	0	0	0	0	0	0	0
39	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	0
41	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	0	342,423	0	0	0	0
42	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	0
43	DENTAL CARE	0	0	0	0	0	0	0	0	0
44	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	0
45	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	0
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	0
	OUTPATIENT SERVICE COST CENTERS									
60	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	0
61	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	0
62	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	0
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	0
	OUTPATIENT REIMBURSABLE COST CENTERS									
70	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	0
71	AMBULANCE	0	0	0	0	0	0	0	0	0
72	HOSPICE	0	0	0	0	0	0	0	0	0
73	CORF	0	0	0	0	0	0	0	0	0

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2025 to 12/31/2025

Worksheet B-1 Sunday, May 31, 2026 at 8:50:15 PM

COST ALLOCATIONS - STATISTICAL BASES

		NURSING ADMIN (Patient Days) 9	CENTRAL SERVICES & SUPPLY (Patient Days) 10	PHARMACY (Patient Days) 11	MEDICAL RECORDS (Patient Days) 12	MEDICAL SOCIAL SERVICES (Patient Days) 13	ACTIVITIES PROGRAM (Patient Days) 14	QUALITY & PERFORM IMPROV PGM (Patient Days) 15	TRAINING & IN-SERVICE EDUCATION (Patient Days) 16	PATIENT TRANSPORT PART A (Patient Days) 17
	GENERAL SERVICE COST CENTERS									
1	CAPITAL RELATED - BUILDINGS & FIXTURES									
2	CAPITAL RELATED - MOVABLE EQUIPMENT									
3	EMPLOYEE BENEFITS DEPARTMENT									
4	ADMINISTRATIVE AND GENERAL									
5	PLANT OP, MAINT & REPAIRS									
6	LAUNDRY AND LINEN SERVICE									
7	HOUSEKEEPING									
8	DIETARY									
9	NURSING ADMINISTRATION	47,629								
10	CENTRAL SERVICES AND SUPPLY	0	47,629							
11	PHARMACY	0	0	47,629						
12	MEDICAL RECORDS	0	0	0	47,629					
13	MEDICAL SOCIAL SERVICES	0	0	0	0	47,629				
14	ACTIVITIES PROGRAM	0	0	0	0	0	47,629			
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	47,629		
16	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	47,629	
17	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	47,629
18	OTHER GENERAL SERVICE COST	0	0	0	0	0	0	0	0	0
	INPATIENT ROUTINE SERVICE COST CENTERS									
25	SKILLED NURSING FACILITY	47,629	47,629	47,629	47,629	47,629	47,629	47,629	47,629	47,629
26	NURSING FACILITY	0	0	0	0	0	0	0	0	0
27	ICF/IID	0	0	0	0	0	0	0	0	0
	ANCILLARY SERVICE COST CENTERS									
30	RADIOLOGY - DIAGNOSTIC	0	0	0	0	0	0	0	0	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	0
32	LABORATORY	0	0	0	0	0	0	0	0	0
33	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	0
34	RESPIRATORY THERAPY	0	0	0	0	0	0	0	0	0
35	PHYSICAL THERAPY	0	0	0	0	0	0	0	0	0
36	OCCUPATIONAL THERAPY	0	0	0	0	0	0	0	0	0
37	SPEECH LANGUAGE PATHOLOGIST	0	0	0	0	0	0	0	0	0
38	AUDIOLOGY	0	0	0	0	0	0	0	0	0
39	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	0
41	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	0
42	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	0
43	DENTAL CARE	0	0	0	0	0	0	0	0	0
44	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	0
45	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	0
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	0
	OUTPATIENT SERVICE COST CENTERS									
60	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	0
61	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	0
62	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	0
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	0
	OUTPATIENT REIMBURSABLE COST CENTERS									
70	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	0
71	AMBULANCE	0	0	0	0	0	0	0	0	0
72	HOSPICE	0	0	0	0	0	0	0	0	0
73	CORF	0	0	0	0	0	0	0	0	0

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2025 to 12/31/2025

Worksheet B-1 Sunday, May 31, 2026 at 8:50:15 PM

COST ALLOCATIONS - STATISTICAL BASES

		OTHER GENERAL SERVICE COST (Patient Days) 18
	GENERAL SERVICE COST CENTERS	
1	CAPITAL RELATED - BUILDINGS & FIXTURES	
2	CAPITAL RELATED - MOVABLE EQUIPMENT	
3	EMPLOYEE BENEFITS DEPARTMENT	
4	ADMINISTRATIVE AND GENERAL	
5	PLANT OP, MAINT & REPAIRS	
6	LAUNDRY AND LINEN SERVICE	
7	HOUSEKEEPING	
8	DIETARY	
9	NURSING ADMINISTRATION	
10	CENTRAL SERVICES AND SUPPLY	
11	PHARMACY	
12	MEDICAL RECORDS	
13	MEDICAL SOCIAL SERVICES	
14	ACTIVITIES PROGRAM	
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	
16	TRAINING AND IN-SERVICE EDUCATION	
17	PATIENT TRANSPORTATION PART A	
18	OTHER GENERAL SERVICE COST	47,629
	INPATIENT ROUTINE SERVICE COST CENTERS	
25	SKILLED NURSING FACILITY	47,629
26	NURSING FACILITY	0
27	ICF/IID	0
	ANCILLARY SERVICE COST CENTERS	
30	RADIOLOGY - DIAGNOSTIC	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0
32	LABORATORY	0
33	INTRAVENOUS THERAPY	0
34	RESPIRATORY THERAPY	0
35	PHYSICAL THERAPY	0
36	OCCUPATIONAL THERAPY	0
37	SPEECH LANGUAGE PATHOLOGIST	0
38	AUDIOLOGY	0
39	ELECTROCARDIOLOGY	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0
41	DRUGS: DRUGS CHARGED TO PATIENTS	0
42	DRUGS: IV SOLUTIONS	0
43	DENTAL CARE	0
44	APPLIANCES AND EQUIPMENT	0
45	BLOOD AND BLOOD PRODUCTS	0
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	0
	OUTPATIENT SERVICE COST CENTERS	
60	SCREENING & PREVENTIVE SERVICES	0
61	OUTPATIENT LABORATORY	0
62	PORTABLE X-RAY SERVICES	0
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0
	OUTPATIENT REIMBURSABLE COST CENTERS	
70	HOME HEALTH AGENCY	0
71	AMBULANCE	0
72	HOSPICE	0
73	CORF	0

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2025 to 12/31/2025

Worksheet B-1 Sunday, May 31, 2026 at 8:50:15 PM

COST ALLOCATIONS - STATISTICAL BASES

		CRC-B&F (Square Feet) 1	CRC-ME (Square Feet) 2	EMPLOYEE BENEFITS DEPARTMENT (Gross Salaries) 3	Reconcil-iation 4A	A&G (Accum Cost) 4	PLANT OP, MAINT & REPAIRS (Square Feet) 5	LAUNDRY & LINEN SERVICE (Patient Days) 6	HOUSE-KEEPING (Square Feet) 7	DIETARY (Meals Served) 8
	OUTPATIENT REIMBURSABLE COST CENTERS									
74	OPT	0	0	0	0	0	0	0	0	0
75	OOT	0	0	0	0	0	0	0	0	0
76	OSP	0	0	0	0	0	0	0	0	0
	COST REIMBURSED SERVICES COST CENTERS									
80	PREVENTIVE VACCINES	0	0	0	0	812	0	0	0	0
89	Subtotal	152,971	152,971	7,587,082	0	14,088,727	140,935	47,629	139,404	142,887
	NONREIMBURSABLE COST CENTERS									
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	374	374	0	0	5,764	374	0	374	0
91	NONPAID WORKERS	0	0	0	0	0	0	0	0	0
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	0
93	Marketing	96	96	0	0	1,479	96	0	96	0
93.01	Assisted Living	0	0	0	0	0	0	0	0	0
93.02	Independent Living	0	0	0	0	0	0	0	0	0
98	Cross Foot Adjustments	0	0	0	0	0	0	0	0	0
99	Negative Cost Center	0	0	0	0	0	0	0	0	0
102	Cost to be Allocated per Bp1	2,338,600	26,215	1,750,026	0	3,132,368	1,111,499	219,034	668,609	1,540,900
103	Unit Cost Multiplier per Bp1	15.241037	0.170847	0.230659	0.000000	0.222217	7.860394	4.598753	4.780081	10.784046
104	Cost to be Allocated per Bp2	0	0	0	0	90,900	100,463	22,383	6,921	149,099
105	Unit Cost Multiplier per Bp2	0.000000	0.000000	0.000000	0.000000	0.006449	0.710463	0.469945	0.049480	1.043475

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2025 to 12/31/2025

Worksheet B-1 Sunday, May 31, 2026 at 8:50:15 PM

COST ALLOCATIONS - STATISTICAL BASES

		NURSING ADMIN (Patient Days) 9	CENTRAL SERVICES & SUPPLY (Patient Days) 10	PHARMACY (Patient Days) 11	MEDICAL RECORDS (Patient Days) 12	MEDICAL SOCIAL SERVICES (Patient Days) 13	ACTIVITIES PROGRAM (Patient Days) 14	QUALITY & PERFORM IMPROV PGM (Patient Days) 15	TRAINING & IN-SERVICE EDUCATION (Patient Days) 16	PATIENT TRANSPORT PART A (Patient Days) 17
	OUTPATIENT REIMBURSABLE COST CENTERS									
74	OPT	0	0	0	0	0	0	0	0	0
75	OOT	0	0	0	0	0	0	0	0	0
76	OSP	0	0	0	0	0	0	0	0	0
	COST REIMBURSED SERVICES COST CENTERS									
80	PREVENTIVE VACCINES	0	0	0	0	0	0	0	0	0
89	Subtotal	47,629	47,629	47,629	47,629	47,629	47,629	47,629	47,629	47,629
	NONREIMBURSABLE COST CENTERS									
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	0
91	NONPAID WORKERS	0	0	0	0	0	0	0	0	0
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	0
93	Marketing	0	0	0	0	0	0	0	0	0
93.01	Assisted Living	0	0	0	0	0	0	0	0	0
93.02	Independent Living	0	0	0	0	0	0	0	0	0
98	Cross Foot Adjustments	0	0	0	0	0	0	0	0	0
99	Negative Cost Center	0	0	0	0	0	0	0	0	0
102	Cost to be Allocated per Bp1	968,601	470,996	55,560	31,481	225,130	578,834	65,188	11,699	2,276
103	Unit Cost Multiplier per Bp1	20.336371	9.888849	1.166516	0.660963	4.726742	12.152974	1.368662	0.245628	0.047786
104	Cost to be Allocated per Bp2	7,286	98,166	293	4,514	12,108	121,942	344	62	12
105	Unit Cost Multiplier per Bp2	0.152974	2.061055	0.006152	0.094774	0.254215	2.560247	0.007222	0.001302	0.000252

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2025 to 12/31/2025

Worksheet B-1 Sunday, May 31, 2026 at 8:50:15 PM

COST ALLOCATIONS - STATISTICAL BASES

		OTHER GENERAL SERVICE COST (Patient Days) 18
	OUTPATIENT REIMBURSABLE COST CENTERS	
74	OPT	0
75	OOT	0
76	OSP	0
	COST REIMBURSED SERVICES COST CENTERS	
80	PREVENTIVE VACCINES	0
89	Subtotal	47,629
	NONREIMBURSABLE COST CENTERS	
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0
91	NONPAID WORKERS	0
92	PHYSICIAN PRIVATE OFFICES	0
93	Marketing	0
93.01	Assisted Living	0
93.02	Independent Living	0
98	Cross Foot Adjustments	0
99	Negative Cost Center	0
102	Cost to be Allocated per Bp1	0
103	Unit Cost Multiplier per Bp1	0.000000
104	Cost to be Allocated per Bp2	0
105	Unit Cost Multiplier per Bp2	0.000000

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.13]
In lieu of Form CMS-2540-24

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2025 to 12/31/2025

Worksheet B-2 Sunday, May 31, 2026 at 8:50:15 PM

Post Step Down Adjustments

	Description	Worksheet B Part No.	Line No.	Amount
#	1	2	3	4

Worksheet has no records.

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.13]
In lieu of Form CMS-2540-24

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2025 to 12/31/2025

Worksheet C Sunday, May 31, 2026 at 8:50:15 PM

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS

CMS #	COST CENTER	TOTAL COST 1	CHARGES TOTAL CHARGES 2	CHARGES RECLASS-IFICATIONS 3	CHARGES RECLASSIFIED CHARGES 4	COST TO CHARGE RATIO 5
	INPATIENT ROUTINE NURSING COST CENTERS					
25	SKILLED NURSING FACILITY	15,372,452	18,835,139	-1,015,211	17,819,928	
26	NURSING FACILITY	0	0	0	0	
27	ICF/IID	0	0	0	0	
	ANCILLARY SERVICE COST CENTERS					
30	RADIOLOGY - DIAGNOSTIC	60,222	0	0	0	
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	
32	LABORATORY	79,502	157,001	0	157,001	0.506379
33	INTRAVENOUS THERAPY	0	0	0	0	
34	RESPIRATORY THERAPY	13,936	0	0	0	
35	PHYSICAL THERAPY	528,935	0	261,514	261,514	2.022588
36	OCCUPATIONAL THERAPY	478,118	7,311	291,657	298,968	1.599228
37	SPEECH LANGUAGE PATHOLOGIST	260,871	54,652	246,485	301,137	0.866287
38	AUDIOLOGY	0	0	0	0	
39	ELECTROCARDIOLOGY	0	0	0	0	
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	
41	DRUGS: DRUGS CHARGED TO PATIENTS	418,515	213,032	214,743	427,775	0.978353
42	DRUGS: IV SOLUTIONS	0	0	0	0	
43	DENTAL CARE	0	0	0	0	
44	APPLIANCES AND EQUIPMENT	0	0	0	0	
45	BLOOD AND BLOOD PRODUCTS	0	0	0	0	
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	
	OUTPATIENT REIMBURSABLE COST CENTERS					
71	AMBULANCE	0	0	0	0	
	COST REIMBURSED SERVICES COST CENTERS					
80	PREVENTIVE VACCINES	992	0	812	812	1.221675
100	TOTAL	17,213,543	19,267,135	0	19,267,135	

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.13]
In lieu of Form CMS-2540-24

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2025 to 12/31/2025

Worksheet C-6 Sunday, May 31, 2026 at 8:50:15 PM

Reclassifications

			INCREASES			DECREASES		
	EXPLANATION OF RECLASSIFICATION	CODE	WORKSHEET C COST CENTER	WKST C LINE NO.	AMOUNT	WORKSHEET C COST CENTER	WKST C LINE NO.	AMOUNT
#		1	2	3	4	5	6	7
1	To Reclass Preventive Vaccines	A	PREVENTIVE VACCINES	80.00	812	DRUGS: DRUGS CHARGED TO	41.00	812
2	To Reclass P/T	B	PHYSICAL THERAPY	35.00	261,514	SKILLED NURSING FACILITY	25.00	261,514
3	To Reclass O/T	C	OCCUPATIONAL THERAPY	36.00	291,657	SKILLED NURSING FACILITY	25.00	291,657
4	To Reclass Speech Language Pathologi	D	SPEECH LANGUAGE PATHOLOG	37.00	246,485	SKILLED NURSING FACILITY	25.00	246,485
5	To Reclass Drugs: Drugs Charged to PE		DRUGS: DRUGS CHARGED TO	41.00	215,555	SKILLED NURSING FACILITY	25.00	215,555
500	TOTAL RECLASSIFICATIONS				1,016,023			1,016,023

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.13]
In lieu of Form CMS-2540-24

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2025 to 12/31/2025

Worksheet D SNF Title V Sunday, May 31, 2026 at 8:50:15 PM

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS
Skilled Nursing Facility - Title V

CMS #		RATIO OF COST TO CHARGES	HEALTHCARE CHARGES			HEALTHCARE COSTS		
			INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	INPATIENT	OUTPATIENT	PREVENTIVE VACCINES
30	RADIOLOGY - DIAGNOSTIC		0	0	0	0	0	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY		0	0	0	0	0	0
32	LABORATORY		0	0	0	0	0	0
33	INTRAVENOUS THERAPY		0	0	0	0	0	0
34	RESPIRATORY THERAPY		0	0	0	0	0	0
35	PHYSICAL THERAPY		0	0	0	0	0	0
36	OCCUPATIONAL THERAPY		0	0	0	0	0	0
37	SPEECH LANGUAGE PATHOLOGIST		0	0	0	0	0	0
38	AUDIOLOGY		0	0	0	0	0	0
39	ELECTROCARDIOLOGY		0	0	0	0	0	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS		0	0	0	0	0	0
41	DRUGS: DRUGS CHARGED TO PATIENTS		0	0	0	0	0	0
42	DRUGS: IV SOLUTIONS		0	0	0	0	0	0
43	DENTAL CARE		0	0	0	0	0	0
44	APPLIANCES AND EQUIPMENT		0	0	0	0	0	0
45	BLOOD AND BLOOD PRODUCTS		0	0	0	0	0	0
46	BLOOD TRANSFUSION/PROCESSING/STORAGE		0	0	0	0	0	0
71	AMBULANCE		0	0	0	0	0	0
80	PREVENTIVE VACCINES		0	0	0	0	0	0
100	TOTAL		0	0	0	0	0	0

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.13]
In lieu of Form CMS-2540-24

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2025 to 12/31/2025

Worksheet D SNF Title XIX Sunday, May 31, 2026 at 8:50:15 PM

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS
Skilled Nursing Facility - Title XIX

CMS #		RATIO OF COST TO CHARGES	HEALTHCARE CHARGES			HEALTHCARE COSTS		
			INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	INPATIENT	OUTPATIENT	PREVENTIVE VACCINES
30	RADIOLOGY - DIAGNOSTIC		0	0	0	0	0	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY		0	0	0	0	0	0
32	LABORATORY		0	0	0	0	0	0
33	INTRAVENOUS THERAPY		0	0	0	0	0	0
34	RESPIRATORY THERAPY		0	0	0	0	0	0
35	PHYSICAL THERAPY		0	0	0	0	0	0
36	OCCUPATIONAL THERAPY		0	0	0	0	0	0
37	SPEECH LANGUAGE PATHOLOGIST		0	0	0	0	0	0
38	AUDIOLOGY		0	0	0	0	0	0
39	ELECTROCARDIOLOGY		0	0	0	0	0	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS		0	0	0	0	0	0
41	DRUGS: DRUGS CHARGED TO PATIENTS		0	0	0	0	0	0
42	DRUGS: IV SOLUTIONS		0	0	0	0	0	0
43	DENTAL CARE		0	0	0	0	0	0
44	APPLIANCES AND EQUIPMENT		0	0	0	0	0	0
45	BLOOD AND BLOOD PRODUCTS		0	0	0	0	0	0
46	BLOOD TRANSFUSION/PROCESSING/STORAGE		0	0	0	0	0	0
71	AMBULANCE		0	0	0	0	0	0
80	PREVENTIVE VACCINES		0	0	0	0	0	0
100	TOTAL		0	0	0	0	0	0

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.13]
In lieu of Form CMS-2540-24

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2025 to 12/31/2025

Worksheet D SNF Title XVIII Sunday, May 31, 2026 at 8:50:15 PM

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS
Skilled Nursing Facility - Title XVIII

CMS #		RATIO OF COST TO CHARGES	HEALTHCARE CHARGES			HEALTHCARE COSTS		
			INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	INPATIENT	OUTPATIENT	PREVENTIVE VACCINES
30	RADIOLOGY - DIAGNOSTIC		0	0	0	0	0	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY		0	0	0	0	0	0
32	LABORATORY	0.506379	0	0	0	0	0	0
33	INTRAVENOUS THERAPY		0	0	0	0	0	0
34	RESPIRATORY THERAPY		0	0	0	0	0	0
35	PHYSICAL THERAPY	2.022588	261,514	0	0	528,935	0	0
36	OCCUPATIONAL THERAPY	1.599228	291,657	0	0	466,426	0	0
37	SPEECH LANGUAGE PATHOLOGIST	0.866287	246,485	0	0	213,527	0	0
38	AUDIOLOGY		0	0	0	0	0	0
39	ELECTROCARDIOLOGY		0	0	0	0	0	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS		0	0	0	0	0	0
41	DRUGS: DRUGS CHARGED TO PATIENTS	0.978353	214,743	0	0	210,094	0	0
42	DRUGS: IV SOLUTIONS		0	0	0	0	0	0
43	DENTAL CARE		0	0	0	0	0	0
44	APPLIANCES AND EQUIPMENT		0	0	0	0	0	0
45	BLOOD AND BLOOD PRODUCTS		0	0	0	0	0	0
46	BLOOD TRANSFUSION/PROCESSING/STORAGE		0	0	0	0	0	0
71	AMBULANCE		0	0	0	0	0	0
80	PREVENTIVE VACCINES	1.221675	0	0	812	0	0	992
100	TOTAL		1,014,399	0	812	1,418,982	0	992

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.13]
In lieu of Form CMS-2540-24

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2025 to 12/31/2025

Worksheet D-1 Sunday, May 31, 2026 at 8:50:15 PM

Program: Title V
Component: Skilled Nursing Facility

COMPUTATION OF INPATIENT ROUTINE COSTS

CMS #	INPATIENT DAYS	AMOUNT
1	INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS	0
2	PRIVATE ROOM DAYS	0
3	PROGRAM INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS	0
4	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	0
5	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST	0
	PRIVATE ROOM DIFFERENTIAL ADJUSTMENT	
6	GENERAL INPATIENT ROUTINE SERVICE CHARGES	0
7	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	0.000000
8	PRIVATE ROOM CHARGES	0
9	AVERAGE PRIVATE ROOM PER DIEM CHARGE	0.00
10	SEMI-PRIVATE ROOM CHARGES	0
11	AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE	0.00
12	AVERAGE PER DIEM PRIVATE ROOM CHARGE DIFFERENTIAL	0.00
13	AVERAGE PER DIEM PRIVATE ROOM COST DIFFERENTIAL	0.00
14	PRIVATE ROOM COST DIFFERENTIAL ADJUSTMENT	0
15	GENERAL INPATIENT ROUTINE SERVICE COST NET OF PRIVATE ROOM COST DIFFERENTIAL	0
	PROGRAM INPATIENT ROUTINE SERVICE COSTS	
16	ADJUSTED GENERAL INPATIENT SERVICE COST PER DIEM	0.00
17	PROGRAM ROUTINE SERVICE COST	0
18	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM	0
19	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	0
20	CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS	0
21	PER DIEM CAPITAL RELATED COSTS	0.00
22	PROGRAM CAPITAL RELATED COST	0
23	INPATIENT ROUTINE SERVICE COST	0
24	AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS	0
25	TOTAL PROGRAM ROUTINE SERVICE COSTS FOR COMPARISON TO THE COST LIMITATION	0
26	PER DIEM LIMITATION	0.00
27	INPATIENT ROUTINE SERVICE COST LIMITATION	0
28	REIMBURSABLE INPATIENT ROUTINE SERVICE COSTS	0

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.13]
In lieu of Form CMS-2540-24

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2025 to 12/31/2025

Worksheet D-1 Sunday, May 31, 2026 at 8:50:15 PM

Program: Title XIX
Component: Skilled Nursing Facility

COMPUTATION OF INPATIENT ROUTINE COSTS

CMS #	INPATIENT DAYS	AMOUNT
1	INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS	0
2	PRIVATE ROOM DAYS	0
3	PROGRAM INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS	0
4	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	0
5	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST	0
	PRIVATE ROOM DIFFERENTIAL ADJUSTMENT	
6	GENERAL INPATIENT ROUTINE SERVICE CHARGES	0
7	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	0.000000
8	PRIVATE ROOM CHARGES	0
9	AVERAGE PRIVATE ROOM PER DIEM CHARGE	0.00
10	SEMI-PRIVATE ROOM CHARGES	0
11	AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE	0.00
12	AVERAGE PER DIEM PRIVATE ROOM CHARGE DIFFERENTIAL	0.00
13	AVERAGE PER DIEM PRIVATE ROOM COST DIFFERENTIAL	0.00
14	PRIVATE ROOM COST DIFFERENTIAL ADJUSTMENT	0
15	GENERAL INPATIENT ROUTINE SERVICE COST NET OF PRIVATE ROOM COST DIFFERENTIAL	0
	PROGRAM INPATIENT ROUTINE SERVICE COSTS	
16	ADJUSTED GENERAL INPATIENT SERVICE COST PER DIEM	0.00
17	PROGRAM ROUTINE SERVICE COST	0
18	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM	0
19	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	0
20	CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS	0
21	PER DIEM CAPITAL RELATED COSTS	0.00
22	PROGRAM CAPITAL RELATED COST	0
23	INPATIENT ROUTINE SERVICE COST	0
24	AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS	0
25	TOTAL PROGRAM ROUTINE SERVICE COSTS FOR COMPARISON TO THE COST LIMITATION	0
26	PER DIEM LIMITATION	0.00
27	INPATIENT ROUTINE SERVICE COST LIMITATION	0
28	REIMBURSABLE INPATIENT ROUTINE SERVICE COSTS	0

The Optimizer Systems, LLC WinLASH 2540 System (Version: 2.5.13)
In lieu of Form CMS-2540-24

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2025 to 12/31/2025

Worksheet D-1 Sunday, May 31, 2026 at 8:50:15 PM

Program: Title XVIII
Component: Skilled Nursing Facility

COMPUTATION OF INPATIENT ROUTINE COSTS

CMS #	INPATIENT DAYS	AMOUNT
1	INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS	47,629
2	PRIVATE ROOM DAYS	0
3	PROGRAM INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS	7,600
4	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	0
5	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST	15,372,452
	PRIVATE ROOM DIFFERENTIAL ADJUSTMENT	
6	GENERAL INPATIENT ROUTINE SERVICE CHARGES	18,835,139
7	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	0.816158
8	PRIVATE ROOM CHARGES	0
9	AVERAGE PRIVATE ROOM PER DIEM CHARGE	0.00
10	SEMI-PRIVATE ROOM CHARGES	0
11	AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE	0.00
12	AVERAGE PER DIEM PRIVATE ROOM CHARGE DIFFERENTIAL	0.00
13	AVERAGE PER DIEM PRIVATE ROOM COST DIFFERENTIAL	0.00
14	PRIVATE ROOM COST DIFFERENTIAL ADJUSTMENT	0
15	GENERAL INPATIENT ROUTINE SERVICE COST NET OF PRIVATE ROOM COST DIFFERENTIAL	15,372,452
	PROGRAM INPATIENT ROUTINE SERVICE COSTS	
16	ADJUSTED GENERAL INPATIENT SERVICE COST PER DIEM	322.75
17	PROGRAM ROUTINE SERVICE COST	2,452,900
18	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM	0
19	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	2,452,900
20	CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS	2,267,877
21	PER DIEM CAPITAL RELATED COSTS	47.62
22	PROGRAM CAPITAL RELATED COST	361,912
23	INPATIENT ROUTINE SERVICE COST	2,090,988
24	AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS	0
25	TOTAL PROGRAM ROUTINE SERVICE COSTS FOR COMPARISON TO THE COST LIMITATION	2,090,988
26	PER DIEM LIMITATION	0.00
27	INPATIENT ROUTINE SERVICE COST LIMITATION	0
28	REIMBURSABLE INPATIENT ROUTINE SERVICE COSTS	0

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.13]
In lieu of Form CMS-2540-24

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2025 to 12/31/2025

Worksheet E Part A Sunday, May 31, 2026 at 8:50:15 PM

Calculation of Reimbursement Settlement - Medicare Part A

1	INPATIENT PPS AMOUNT	6,349,476
2	ALLOWABLE BAD DEBTS	779,729
3	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL ELIGIBLE BENEFICIARIES	474,206
4	REIMBURSABLE BAD DEBTS	506,824
5	TOTAL REIMBURSABLE COST	6,856,300
6	PRIMARY PAYER AMOUNTS	1,680
7	COINSURANCE	1,203,159
8		0
9	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT BEFORE SEQUESTRATION	0
10	SEQUESTRATION AMOUNT FOR NON-CLAIMS BASED ITEMS	10,136
11	SEQUESTRATION AMOUNT	102,893
12	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0
13	NET REIMBURSABLE COST	5,538,432
14	INTERIM PAYMENTS	5,242,195
15	TENTATIVE ADJUSTMENT	0
16	BALANCE DUE PROVIDER/PROGRAM	296,237
17	PROTESTED AMOUNTS	

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.13]
In lieu of Form CMS-2540-24

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2025 to 12/31/2025

Worksheet E Part B Sunday, May 31, 2026 at 8:50:15 PM

Calculation of Reimbursement Settlement - Medicare Part B

1	PART B ANCILLARY SERVICE COSTS	0
2	PREVENTIVE VACCINES	992
3	TOTAL REASONABLE COSTS	992
4	MEDICARE PART B ANCILLARY CHARGES	812
5	COST OF COVERED SERVICES	812
6	ALLOWABLE BAD DEBTS	0
7	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL-ELIGIBLE BENEFICIARIES	0
8	REIMBURSABLE BAD DEBTS	0
9	TOTAL REIMBURSABLE COST	812
10	PRIMARY PAYER AMOUNTS	0
11	COINSURANCE AND DEDUCTIBLES	0
12		0
13	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT BEFORE SEQUESTRATION	0
14	SEQUESTRATION AMOUNT	16
15	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0
16	NET REIMBURSABLE COST	796
17	INTERIM PAYMENTS	724
18	TENTATIVE ADJUSTMENT	0
19	BALANCE DUE PROVIDER/PROGRAM	72
20	PROTESTED AMOUNTS	

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.13]
In lieu of Form CMS-2540-24

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2025 to 12/31/2025

Worksheet E-1 Sunday, May 31, 2026 at 8:50:15 PM

Analysis of Payments to Providers for Service Rendered

CMS #	DESCRIPTION	Inpatient Part A Mo/Day/Year 1	Inpatient Part A Amount 2	Part B Mo/Day/Year 3	Part B Amount 4
1	Total interim payments paid to provider		5,188,829		724
2	Interim payments payable		0		0
3	RETROACTIVE LUMP SUM ADJUSTMENTS				
3.01	Program to Provider	11/12/2025	53,366		0
3.02	Program to Provider		0		0
3.03	Program to Provider		0		0
3.04	Program to Provider		0		0
3.05	Program to Provider		0		0
3.50	Provider to Program		0		0
3.51	Provider to Program		0		0
3.52	Provider to Program		0		0
3.53	Provider to Program		0		0
3.54	Provider to Program		0		0
3.99	SUBTOTAL		53,366		0
4	TOTAL INTERIM PAYMENTS		5,242,195		724
	TO BE COMPLETED BY CONTRACTOR				
5	CONTRACTOR: TENTATIVE SETTLEMENT PAYMENTS				
5.01	Program to Provider		0		0
5.02	Program to Provider		0		0
5.03	Program to Provider		0		0
5.50	Provider to Program		0		0
5.51	Provider to Program		0		0
5.52	Provider to Program		0		0
5.99	SUBTOTAL		0		0
6	CONTRACTOR: NET SETTLEMENT AMOUNT				
6.01	Program to Provider		0		0
6.02	Provider to Program		0		0
7	CONTRACTOR: TOTAL MEDICARE PROGRAM LIABILITY		0		0

Name of Contractor: _____ Contractor Number: _____

8	Name of Contractor/Number/Date of NPR	0	0

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.13]
In lieu of Form CMS-2540-24

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2025 to 12/31/2025

Worksheet G Sunday, May 31, 2026 at 8:50:15 PM

BALANCE SHEET

CMS #	ASSETS	Amount 1
	CURRENT ASSETS	
1	CASH ON HAND AND IN BANKS	800,664
2	TEMPORARY INVESTMENTS	0
3	NOTES RECEIVABLE	0
4	ACCOUNTS RECEIVABLE	1,392,289
5	OTHER RECEIVABLES	0
6	LESS: ALLOWANCES FOR UNCOLLECTIBLE NOTES AND ACCOUNTS RECEIVABLE	11,868
7	INVENTORY	0
8	PREPAID EXPENSES	73,198
9	OTHER CURRENT ASSETS	-139,799
10	DUE FROM OTHER FUNDS	0
11	TOTAL CURRENT ASSETS	2,114,484
	FIXED ASSETS	
12	LAND	0
13	LAND IMPROVEMENTS	0
14	LESS: ACCUMULATED DEPRECIATION	0
15	BUILDINGS	0
16	LESS: ACCUMULATED DEPRECIATION	0
17	LEASEHOLD IMPROVEMENTS	1,367,341
18	LESS: ACCUMULATED DEPRECIATION	1,662,290
19	FIXED EQUIPMENT	0
20	LESS: ACCUMULATED DEPRECIATION	0
21	AUTOMOBILES AND TRUCKS	0
22	LESS: ACCUMULATED DEPRECIATION	0
23	MAJOR MOVABLE EQUIPMENT	1,086,427
24	LESS: ACCUMULATED DEPRECIATION	0
25	MINOR EQUIPMENT - DEPRECIABLE	0
26	MINOR EQUIPMENT - NONDEPRECIABLE	0
27	OTHER FIXED ASSETS	0
28	TOTAL FIXED ASSETS	791,478
	OTHER ASSETS	
29	INVESTMENTS	0
30	DEPOSITS ON LEASES	30
31	DUE FROM OWNERS/OFFICERS	0
32	OTHER ASSETS	0
33	TOTAL OTHER ASSETS	30
34	TOTAL ASSETS	2,905,992
	CURRENT LIABILITIES	
35	ACCOUNTS PAYABLE	1,021,657
36	SALARIES, WAGES & FEES PAYABLE	580,502
37	PAYROLL TAXES PAYABLE	64,460
38	NOTES & LOANS PAYABLE (SHORT TERM)	0
39	DEFERRED INCOME	0
40	ACCELERATED PAYMENTS	0
41	DUE TO OTHER FUNDS	0
42	OTHER CURRENT LIABILITIES	2,201,389
43	TOTAL CURRENT LIABILITIES	3,868,008
	LONG TERM LIABILITIES	
44	MORTGAGE PAYABLE	0
45	NOTES PAYABLE	300,000
46	UNSECURED LOANS	0
47	LOANS FROM OWNERS	0
48	OTHER LONG TERM LIABILITIES	0
49	TOTAL LONG TERM LIABILITIES	300,000
50	TOTAL LIABILITIES	4,168,008
	CAPITAL ACCOUNTS	
51	FUND BALANCES	-1,262,016
52	TOTAL LIABILITIES AND FUND BALANCES	2,905,992

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.13]
In lieu of Form CMS-2540-24

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2025 to 12/31/2025

Worksheet G-2 Part I Sunday, May 31, 2026 at 8:50:15 PM

Statement of Patient Revenues and Operating Expenses

PART I - PATIENT REVENUES

		INPATIENT					OUTPATIENT					
		MEDICARE FFS	MEDICARE HMO	MEDICAID	MEDICAID HMO	OTHER	MEDICARE FFS	MEDICARE HMO	MEDICAID	MEDICAID HMO	OTHER	TOTAL
	GENERAL INPATIENT ROUTINE CARE SERVICES	1	2	3	4	5	6	7	8	9	10	11
1	SKILLED NURSING FACILITY	6,211,203	2,922,921	649,057	8,355,864	696,093						18,835,138
2	NURSING FACILITY	0	0	0	0	0						0
3	ICF/IID											0
4	TOTAL GENERAL INPATIENT CARE SERVICES	6,211,203	2,922,921	649,057	8,355,864	696,093						18,835,138
5	ANCILLARY SERVICES	431,996	0	0	0	0	0	0	0	0	0	431,996
6	HOME HEALTH AGENCY						0	0	0	0	0	0
7	AMBULANCE		0	0	0	0	0	0	0	0	0	0
8	HOSPICE	0	0	0	0	0	0	0	0	0	0	0
9	ALL OTHER REVENUES	0	0	0	0	0	0	0	0	0	0	0
10	TOTAL PATIENT REVENUES	6,643,199	2,922,921	649,057	8,355,864	696,093	0	0	0	0	0	19,267,134

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.13]
In lieu of Form CMS-2540-24

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2025 to 12/31/2025

Worksheet G-2 Part II Sunday, May 31, 2026 at 8:50:15 PM

Statement of Patient Revenues and Operating Expenses

PART II - OPERATING EXPENSES

CMS #	Description	
11	OPERATING EXPENSES	18,352,855
12	ADD (SPECIFY)	0
13	TOTAL ADDITIONS	0
14	DEDUCT (SPECIFY)	0
15	TOTAL DEDUCTIONS	0
16	TOTAL OPERATING EXPENSES	18,352,855

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.13]
In lieu of Form CMS-2540-24

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2025 to 12/31/2025

Worksheet G-3 Sunday, May 31, 2026 at 8:50:15 PM

Statement of Revenues and Expenses

CMS #	Description	
	Income From Services to Patients:	
1	TOTAL PATIENT REVENUES	19,267,134
2	LESS: CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENT ACCOUNTS	229,693
3	NET PATIENT REVENUES	19,037,441
4	LESS: TOTAL OPERATING EXPENSES	18,352,855
5	NET INCOME FROM SERVICES TO PATIENTS	684,586
	Other Income:	
6	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.	0
7	INCOME FROM INVESTMENTS	85,495
8	REVENUES FROM COMMUNICATIONS (TELEPHONE AND INTERNET SERVICES)	0
9	REVENUE FROM TELEVISION AND RADIO SERVICES	0
10	PURCHASE DISCOUNTS	0
11	REBATES AND REFUNDS OF EXPENSES	0
12	PARKING LOT RECEIPTS	0
13	REVENUE FROM LAUNDRY AND LINEN SERVICE	0
14	REVENUE FROM MEALS SOLD TO EMPLOYEES AND GUESTS	0
15	REVENUE FROM RENTAL OF LIVING QUARTERS	0
16	REVENUE FROM SALE OF MEDICAL AND SURGICAL SUPPLIES TO OTHER THAN PATIENTS	0
17	REVENUE FROM SALE OF DRUGS TO OTHER THAN PATIENTS	0
18	REVENUE FROM SALE OF MEDICAL RECORDS AND ABSTRACTS	50
19	TUITION (FEES, SALE OF TEXTBOOKS, UNIFORMS, ETC.)	0
20	REVENUE FROM GIFTS, FLOWER, COFFEE SHOPS, CANTEEN	0
21	RENTAL OF VENDING MACHINES	0
22	RENTAL OF SKILLED NURSING SPACE	0
23	GOVERNMENTAL APPROPRIATIONS	0
24	OTHER MISCELLANEOUS REVENUE (SPECIFY _____)	-30,888
25	PHE FUNDING	0
26	TOTAL OTHER INCOME	54,657
27	TOTAL INCOME	739,243
	Expenses:	
28	OTHER EXPENSES (SPECIFY _____)	0
29		0
30		0
31	TOTAL OTHER EXPENSES	0
32	NET INCOME (LOSS) FOR THE PERIOD	739,243