ARISTACARE AT MANCHESTER LLC

Financial Statements

December 31, 2025

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

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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 Manchester LLC
Cranford, NJ

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Aristacare at Manchester LLC, which comprise the balance sheets as of December 31, 2025, and the related statements of income and members' equity 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 Manchester 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 Manchester 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 Manchester 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 Manchester 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 Manchester 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 MANCHESTER LLC
Balance Sheet
December 31, 2025

ASSETS

Current assets:		
Cash	$	2,852,776
Cash - restricted		45,690
Accounts receivable - net		2,040,764
Prepaid expenses		414,764
Due from landlord		504,475
Total current assets		5,858,469
Property and equipment, net		1,074,731
Right-of-use lease assets - operating leases - net		16,331,980
Security deposits		6,000
Total Assets	$	**23,271,180**

LIABILITIES AND MEMBERS' EQUITY

Current liabilities:		
Accounts payable	$	1,250,557
Accrued expenses		1,914,397
Accrued and withheld taxes		73,098
Current portion of lease liability - operating leases		637,182
Patients' funds and deposits payable		162,953
Total current liabilities		4,038,187
Liabilities:		
Long-term portion of lease liability - operating leases		15,694,798
Total liabilities		19,732,985
Members' equity		3,538,195
Total Liabilities and Members' Equity	$	**23,271,180**

See independent auditors' report.

ARISTACARE AT MANCHESTER LLC
Statement of Income and Members' Equity
Year Ended December 31, 2025

Revenues	$	24,239,370
Operating expenses		24,614,142
Loss from operations		(374,772)
Non-operating revenue (expenses)		
Interest income		15,227
Interest expense		(13,657)
Net loss		**(373,202)**
Members' equity at beginning of year		6,182,182
Members' distributions		(2,270,785)
Members' equity at end of year	$	3,538,195

See independent auditors' report.

Cash flows from operating activities:		
Net loss	$	(373,202)
Adjustments to reconcile net loss to net cash provided by (used in) operating activities:		
Depreciation		178,251
Non-cash portion of lease expense for operating leases		559,703
Repayments of lease liability - operating leases		(559,703)
Changes in operating assets and liabilities:		
Accounts receivable		2,821,277
Prepaid expenses		17,626
Accounts payable		(149,025)
Accrued expenses and taxes		839,694
Patients' funds and deposits payable		11,612
Net cash provided by operating activities		3,346,233
Cash flows from investing activities:		
Purchase of property and equipment		(218,182)
Cash flows from financing activities:		
Members' distributions		(2,270,785)
Net repayments from related entities		720,621
Net cash used in financing activities		(1,550,164)
Net increase in cash and restricted cash		1,577,887
Cash and restricted cash at beginning of year		1,320,579
Cash and restricted cash at end of year	$	2,898,466
Supplemental disclosure of cash flow information:		
Cash paid during the year for:		
Interest	$	13,657

See independent auditors' report.

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

Principal Business Activity:

Nature of Operations
Aristacare at Manchester LLC, (the "Company") was formed in the State of New Jersey on November 18, 2013, with a perpetual life, and began operations on February 26, 2014. The limited liability company was licensed to operate a long-term care facility consisting of 165 long term beds, in Manchester, 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	$	2,852,776
Restricted cash for residents		45,690
Total	$	2,898,466

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 was no balance for the allowance for credit losses for the year ended December 31, 2025.

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.

Subsequent events

The Company has reviewed for subsequent events through May 15, 2026, the date the financial statements were available to be issued. No subsequent events were identified.

Note 2 – Property and Equipment:

Property and equipment are summarized as follows:

	Life (Years)	2025
Construction in progress		$ 265,872
Furniture and equipment	5-7	1,107,963
Leasehold improvements	10	1,095,853
		2,469,688
Less accumulated depreciation		(1,394,920)
		$ 1,074,731

Depreciation was $178,251 for the year.

Note 3 – Revenues:

Approximately 35% of revenue was derived from billings to the New Jersey Department of Health for stays by Medicaid patients.

Approximately 41% of revenue was derived from billings to the Federal government for stays by Medicare patients covered by Part A and for services provided which are covered by Medicare Part B.

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.

For operating leases, total lease cost is measured and recorded on a straight-line basis over the lease term. Interest expense is recorded using the effective interest method and right-of-use assets are amortized on a straight-line basis over the remaining lease term.

No additional leases were capitalized in 2025.

As of December 31, 2025, right-of-use assets and lease liabilities related to the operating lease were as follows:

Note 4 – Leases: (continued)

		Operating leases
Right of use assets:		
Cost	$	18,505,086
Less: Accumulated amortization		(2,173,106)
	$	16,331,980
Lease Liabilities		
Current portion	$	637,182
Long-term portion		15,694,798
	$	16,331,980

Description of leases:

The Company occupies its premises under an operating lease entered into May 31, 2016, with GK Manchester Realty LLC (GK), a related entity, with an initial term of 25 years expiring in May 2041. The lease provided for a net basic annual rent of $1,404,000 plus all operating expenses and real estate taxes. In 2018, the lease was adjusted, and the property owner became responsible for the real estate taxes on the property. On January 1, 2019, the lease was amended, and the net basic annual rent was raised to $1,898,000. Aggregate lease expense was $1,898,000 for the year. In 2025, a verbal agreement was reached with the landlord (GK), that if certain financial milestones were reached by the Company, there would be additional rent due to GK. For 2025, that addition amounted to $1,000,000, making the total lease obligation $3,080,000.

Quantitative lease information

A summary of total lease costs for the year ended December 31, 2025, is as follows:

Operating lease cost	$	3,080,000

Other lease information:		
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash flows from operating leases	$	(597,187)
Weighted-average remaining lease term:		
Operating leases		15.4 years
Weighted-average discount rate:		
Operating leases		6.5%

Note 4 – Leases: (continued)

Maturity analysis and reconciliation to balance sheet

A summary of the future lease payments for operating leases, reconciled to the lease obligations recorded at December 31, 2025, are as follows:

Year:		Operating leases
2026	$	1,680,000
2027		1,680,000
2028		1,680,000
2029		1,680,000
2030		1,680,000
Thereafter		17,500,000
Total minimum payments		27,580,000
Less effects of discounting		11,248,020
Lease obligations recorded at December 31, 2025		16,331,980
Less current portion		637,182
Long-term lease obligations	$	15,694,798

Note 5 – Related Party Transactions:

The Company obtained fiscal services from a related company, which is related through common ownership. Total services purchased during the year amounted to $1,230,583. At December 31, 2025, there was no outstanding balance due to this company.

Note 6 – Advertising:

Advertising expenses were $118,992 for the year. There were no direct response advertising costs either capitalized or expensed.

Note 7 – Concentration of Credit Risk:

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.

As of December 31, 2025, the Company had approximately 39% of its receivables due from the New Jersey Department of Health, and 35% of its receivables due from the Federal government for Medicare recipients.

As of December 31, 2025, approximately 41% of the accounts payable balance was payable to four vendors.

Note 8 - Contracted Services:

The facility contracts services from outside companies.

Note 9 - Economic Dependency:

During the year, the Company purchased a substantial portion of its services from four vendors. Purchases from these vendors were approximately $3,642,285. The balances due these vendors and included in accounts payable at December 31, 2025, were $502,875. See notes 5 and 7.

Note 10 - 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 $59,986 for the year.

Per agreement by the union employees who are covered by a multi-employer pension plan. There were no contributions to the plan during the year.

Note 11 - 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 joint borrower with GK Manchester Realty LLC, and Manchester Pediatric Medical Day Care LLC, both are related entities with substantial common ownership. The balance due to the bank and on the books of GK Manchester Realty LLC, at December 31, 2025, was $23,405,501.

INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION

To the Members of:
Aristacare at Manchester LLC
Cranford, NJ

We have audited the financial statements of Aristacare at Manchester 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, expenses, and patient days, which are the responsibility of management, are presented for the purposes of additional analysis and are 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	$	8,523,147	$ 289.15
Medicare - Part A		10,055,926	868.54
Private		1,674,010	465.00
HMO		2,591,133	542.42
Respite		1,221,647	290.87
Total current year		24,065,863	$ 445.59
Other revenues:			
Ancillary revenue		173,507	
Total Revenues	$	24,239,370	

See independent auditors' report on supplementary information.

Operating and administrative rate component

		Per Patient Day
Administrator:		
Salaries	$ 183,517	$ 3.40
Employee benefits	34,556	0.64
	218,073	4.04
Management:		
Management fee	1,230,583	22.78
Other administrative services		
Salaries - office	302,477	5.60
Salaries - medical records	91,623	1.70
Salaries - nursing administration	454,685	8.42
Employee benefits	159,825	2.96
Contracted fiscal services	120,501	2.23
Insurance	352,016	6.52
Office and postage	112,919	2.09
Advertising - allowable	52,000	0.96
Telephone	62,582	1.16
Licenses, dues and seminars	46,319	0.86
Data processing	112,357	2.08
Consultants	725,944	13.44
Accounting	39,760	0.74
Legal	121,295	2.25
Corporate compliance	7,500	0.14
	$ 2,761,803	$ 51.15

See independent auditors' report on supplementary information.

		Per Patient Day
Dietary and Housekeeping:		
Food	$ 431,172	$ 7.98
Salaries - dietary	657,000	12.16
Employee benefits	123,712	2.29
Dietician	123,506	2.29
Salaries - housekeeping	608,501	11.27
Employee benefits	114,580	2.12
Housekeeping supplies	31,373	0.58
	2,089,844	38.69
Other general services:		
Garbage disposal	33,841	0.63
Exterminating	4,790	0.09
Fire drill and protection	24,473	0.45
Landscaping	34,419	0.64
	97,523	1.81
Property:		
Insurance	108,763	2.01
Utilities:		
Gas	69,372	1.28
Electric	181,739	3.36
Water and sewer	60,009	1.11
Cable TV	16,935	0.31
	$ 328,055	$ 6.06

See independent auditors' report on supplementary information.

		Per Patient Day
Maintenance:		
Salaries	$ 138,957	$ 2.57
Employee benefits	26,165	0.48
Supplies and services	347,660	6.44
Equipment rental	37,429	0.69
	550,211	10.18
Total operating and administrative rate component	**7,384,855**	**136.72**
Direct care component:		
- Direct care case mix		
Salaries - RN	703,501	13.03
Salaries - LPN	2,036,448	37.71
Salaries - CNA	3,096,716	57.34
Employee benefits	1,099,035	20.35
Contracted nursing	1,076,774	19.94
	8,012,474	148.37
- Direct care non case mix		
Salaries - social services	236,114	4.37
Employee benefits	44,460	0.82
Medical director	130,000	2.41
Pharmacy consultant	38,340	0.71
Non-legend drugs	1,098	0.02
Medical supplies	315,119	5.83
Oxygen	12,765	0.24
Salaries - recreation	378,301	7.00
Employee benefits	71,234	1.32
Recreation services	12,494	0.23
	1,239,925	22.95
Total direct care component	**$ 9,252,399**	**$ 171.32**

See independent auditors' report on supplementary information.

		Per Patient Day
Fair value rental:		
Lease expense - operating lease	$ 3,080,000	$ 57.03
Depreciation	178,251	3.30
Total fair value rental	**3,258,251**	**60.33**
Medicare expenses:		
Lab	67,329	1.25
Ambulance	71,654	1.33
X-ray	59,374	1.10
Salaries - therapies	1,056,671	19.56
Employee benefits	198,970	3.68
Pharmacy - RX drugs	395,425	7.32
	1,849,423	34.24
Other expenses:		
Advertising - non-allowable	66,993	1.24
Provider assessment tax - current	571,220	10.58
Taxes - NJ BAIT	26,000	0.48
Bad debt expense - Part A 30%	805,837	14.92
Bad debt expense	1,399,164	25.91
	2,869,214	53.13
Total operating expenses	**$ 24,614,142**	**$ 455.74**

See independent auditors' report on supplementary information.

	Patient Days	Percent of Total
Skilled nursing facility:		
Medicaid	29,854	55.27%
Medicare	11,578	21.44%
Private	3,600	6.67%
HMO	4,777	8.84%
Respite	4,200	7.78%
	54,009	100.00%
Percent occupancy	**89.43%**	

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 MANCHESTER
Provider CCN: 31-5196
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 9:53:08 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 Manchester (31-5196) 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 APPLIED	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	393,724	531	0
2	NF	0			0
3	ICF / IID				0
4	SNF-BASED HHA	0	0	0	0
100	Total	0	393,724	531	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 MANCHESTER
Provider CCN: 31-5196
Period from 1/1/2025 to 12/31/2025

Worksheet S-2 Sunday, May 31, 2026 at 9:53:08 PM

Identification Data

SNF / SNF HEALTHCARE COMPLEX INFORMATION

		STREET ADDRESS	P O BOX
1	ADDRESS LINE 1	101 State Highway #70	

		CITY	STATE	ZIP CODE	COUNTY
2	ADDRESS LINE 2	LAKEHURST	NJ	08733	OCEAN

	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 Manchester	31-5196	29484	U	01/31/1983	
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 MANCHESTER
Provider CCN: 31-5196
Period from 1/1/2025 to 12/31/2025

Worksheet S-2 Sunday, May 31, 2026 at 9:53:08 PM

Identification Data

		1	2
SNF OWNED SERVICES			
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

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

ARISTACARE AT MANCHESTER
Provider CCN: 31-5196
Period from 1/1/2025 to 12/31/2025

Worksheet S-2 Sunday, May 31, 2026 at 9:53:08 PM

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	

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

ARISTACARE AT MANCHESTER
Provider CCN: 31-5196
Period from 1/1/2025 to 12/31/2025

Worksheet S-3 Part I Sunday, May 31, 2026 at 9:53:08 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	165	60,225		11,584	2,827	8,751	53,554
2	SNF - HMO				3,671	26,721		
3	NF - FFS					0	0	0
4	NF - HMO					0		
5	ICF/IID							0
6	HOSPICE							0
7	TOTAL	165	60,225		15,255	29,548	8,751	53,554

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		279	18	99	396		41.52	157.06	88.39	135.24
2	SNF - HMO		134	88		222		27.40	303.65		
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		413	106	99	618					

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		264	11	73	348	171.00	
2	SNF - HMO		208	55		263		
3	NF - FFS			0	0	0	0.00	
4	NF - HMO			0		0		
5	ICF/IID					0		
6	HOSPICE							
7	TOTAL							

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

ARISTACARE AT MANCHESTER
Provider CCN: 31-5196
Period from 1/1/2025 to 12/31/2025

Worksheet S-3 Part II Sunday, May 31, 2026 at 9:53:08 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)	9,934,200	0	0	9,934,200	355,468.00	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)	9,934,200	0	0	9,934,200	355,468.00	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	9,934,200	0	0	9,934,200	355,468.00	27.95
	OTHER WAGES AND RELATED COSTS						
12	CONTRACT LABOR: PATIENT RELATED & MGMT	1,076,774	0	0	1,076,774	19,678.00	54.72
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)	1,715,605	0	0	1,715,605	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	1,715,605	0	0	1,715,605	0.00	0.00

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

ARISTACARE AT MANCHESTER
Provider CCN: 31-5196
Period from 1/1/2025 to 12/31/2025

Worksheet S-3 Part III Sunday, May 31, 2026 at 9:53:08 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	3,923	0	0	3,923	3,528	1.11
2	ADMINISTRATIVE AND GENERAL	575,991	0	0	575,991	15,774	36.52
3	PLANT OP, MAINT & REPAIRS	138,957	0	0	138,957	6,055	22.95
4	LAUNDRY AND LINEN SERVICE	0	0	0	0	9,466	0.00
5	HOUSEKEEPING	609,016	0	0	609,016	22,839	26.67
6	DIETARY	655,500	0	0	655,500	34,984	18.74
7	NURSING ADMINISTRATION	612,276	0	0	612,276	14,536	42.12
8	CENTRAL SERVICES AND SUPPLY	704	0	0	704	18	39.11
9	PHARMACY	0	0	0	0	0	0.00
10	MEDICAL RECORDS	45,460	0	0	45,460	1,752	25.95
11	MEDICAL SOCIAL SERVICES	236,114	0	0	236,114	4,160	56.76
12	ACTIVITIES PROGRAM	378,301	0	0	378,301	19,580	19.32
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	0	0	0	0	0	0.00
16	OTHER GENERAL SERVICE	0	0	0	0	0	0.00

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

ARISTACARE AT MANCHESTER
Provider CCN: 31-5196
Period from 1/1/2025 to 12/31/2025

Worksheet S-3 Part IV Sunday, May 31, 2026 at 9:53:08 PM

STATISTICAL DATA

PART IV - SNF WAGE RELATED COSTS

CMS #	Description	
	RETIREMENT COST	
1	401k EMPLOYER CONTRIBUTIONS	59,986
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	37,689
7	EMPLOYEE MANAGED CARE PROGRAM ADMINISTRATION FEES	0
	HEALTH AND INSURANCE COST	
8	HEALTH INSURANCE	590,945
9	PRESCRIPTION DRUG PLAN	0
10	DENTAL, HEARING AND VISION PLANS	66,774
11	LIFE INSURANCE	0
12	ACCIDENTAL INSURANCE	0
13	DISABILITY INSURANCE	0
14	LONG-TERM CARE INSURANCE	0
15	WORKERS' COMPENSATION INSURANCE	6,208
16	RETIREMENT HEALTH CARE COST	0
	TAXES	
17	FICA - EMPLOYER'S PORTION ONLY	749,708
18	MEDICARE TAXES - EMPLOYER'S PORTION ONLY	0
19	UNEMPLOYMENT INSURANCE	0
20	STATE OR FEDERAL UNEMPLOYMENT TAXES	204,295
	OTHER	
21	EXECUTIVE DEFERRED COMPENSATION	0
22	DAY CARE COST AND ALLOWANCES	0
23	TUITION REIMBURSEMENT	0
24	TOTAL WAGE RELATED COST	1,715,605

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

ARISTACARE AT MANCHESTER
Provider CCN: 31-5196
Period from 1/1/2025 to 12/31/2025

Worksheet S-3 Part V Sunday, May 31, 2026 at 9:53:08 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	476,803	82,342	559,145	9,971	56.08
2	LICENSED PRACTICAL NURSE	2,047,769	353,643	2,401,412	52,250	45.96
3	CERTIFIED NURSING ASSISTANT	3,096,716	534,793	3,631,509	137,938	26.33
4	TOTAL NURSING EXPENDITURES	5,621,288	970,778	6,592,066	200,159	32.93
	NURSING EMPLOYEES					
5	PHYSICAL THERAPIST	250,290	43,224	293,514	5,089	57.68
6	PHYSICAL THERAPY ASSISTANT	205,337	35,461	240,798	4,175	57.68
7	OCCUPATIONAL THERAPIST	343,762	59,367	403,129	7,494	53.79
8	OCCUPATIONAL THERAPY ASSISTANT	70,614	12,195	82,809	2,049	40.41
9	SPEECH-LANGUAGE PATHOLOGIST	183,859	31,752	215,611	3,704	58.21
10	THERAPY AIDES AND STUDENTS	2,808	485	3,293	107	30.78
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	374,478	0	374,478	5,047	74.20
16	LICENSED PRACTICAL NURSE	388,537	0	388,537	6,249	62.18
17	CERTIFIED NURSING ASSISTANT	313,759	0	313,759	8,382	37.43
18	TOTAL NURSING EXPENDITURES	1,076,774	0	1,076,774	19,678	54.72
	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

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

ARISTACARE AT MANCHESTER
Provider CCN: 31-5196
Period from 1/1/2025 to 12/31/2025

Worksheet A Sunday, May 31, 2026 at 9:53:08 PM

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	3,380,671	3,380,671	0	3,380,671	-348,639	3,032,032
2	CAPITAL RELATED - MOVABLE EQUIPMENT	0	0	0	61,068	61,068	0	61,068	3,232	64,300
3	EMPLOYEE BENEFITS DEPARTMENT	3,923	0	3,923	1,816,001	1,819,924	0	1,819,924	179,588	1,999,512
4	ADMINISTRATIVE AND GENERAL	575,991	0	575,991	5,438,778	6,014,769	0	6,014,769	-2,553,879	3,460,890
5	PLANT OP, MAINT & REPAIRS	138,957	0	138,957	766,663	905,620	0	905,620	10,157	915,777
6	LAUNDRY AND LINEN SERVICE	0	0	0	0	0	0	0	0	0
7	HOUSEKEEPING	609,016	0	609,016	32,348	641,364	0	641,364	0	641,364
8	DIETARY	655,500	123,506	779,006	440,328	1,219,334	0	1,219,334	0	1,219,334
9	NURSING ADMINISTRATION	612,276	0	612,276	16,469	628,745	0	628,745	0	628,745
10	CENTRAL SERVICES AND SUPPLY	704	0	704	294,520	295,224	0	295,224	0	295,224
11	PHARMACY	0	38,340	38,340	1,098	39,438	0	39,438	0	39,438
12	MEDICAL RECORDS	45,460	0	45,460	0	45,460	0	45,460	-74	45,386
13	MEDICAL SOCIAL SERVICES	236,114	0	236,114	0	236,114	0	236,114	0	236,114
14	ACTIVITIES PROGRAM	378,301	0	378,301	20,395	398,696	0	398,696	0	398,696
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	130,000	130,000	0	130,000	0	130,000	0	130,000
16	TRAINING AND IN-SERVICE EDUCATION	0	0	0	21,131	21,131	0	21,131	0	21,131
17	PATIENT TRANSPORTATION PART A	0	0	0	72,089	72,089	0	72,089	0	72,089
18	OTHER GENERAL SERVICE COST	0	0	0	0	0	0	0	0	0
	INPATIENT ROUTINE NURSING COST CENTERS									
25	SKILLED NURSING FACILITY	5,621,288	1,076,774	6,698,062	441,724	7,139,786	0	7,139,786	0	7,139,786
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	59,374	59,374	0	59,374	0	59,374
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	0
32	LABORATORY	0	0	0	66,895	66,895	0	66,895	0	66,895
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	458,435	0	458,435	0	458,435	0	458,435	0	458,435
36	OCCUPATIONAL THERAPY	414,376	0	414,376	0	414,376	0	414,376	0	414,376
37	SPEECH LANGUAGE PATHOLOGIST	183,859	0	183,859	0	183,859	0	183,859	0	183,859
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	395,425	395,425	-1,204	394,221	0	394,221
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 MANCHESTER
Provider CCN: 31-5196
Period from 1/1/2025 to 12/31/2025

Worksheet A Sunday, May 31, 2026 at 9:53:08 PM

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	1,204	1,204	0	1,204
89	SUBTOTALS	9,934,200	1,368,620	11,302,820	13,324,977	24,627,797	0	24,627,797	-2,709,615	21,918,182
	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	9,934,200	1,368,620	11,302,820	13,324,977	24,627,797	0	24,627,797	-2,709,615	21,918,182

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

ARISTACARE AT MANCHESTER
Provider CCN: 31-5196
Period from 1/1/2025 to 12/31/2025

Worksheet A-6 Sunday, May 31, 2026 at 9:53:08 PM

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 preventive vaccines	A	PREVENTIVE VACCINES	80.00	0	1,204	DRUGS: DRUGS CHARGED	41.00	0	1,204
500	TOTAL RECLASSIFICATIONS				0	1,204			0	1,204

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

ARISTACARE AT MANCHESTER
Provider CCN: 31-5196
Period from 1/1/2025 to 12/31/2025

Worksheet A-7 Sunday, May 31, 2026 at 9:53:08 PM

RECONCILIATION OF CAPITAL COST CENTERS

PART I - ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES

	DESCRIPTION	Beginning Balance	Acquisitions: Purchases	Acquisitions: Donations	Acquisitions: Total	Disposals and Retirements	Ending Balance	Fully Depreciated Assets
		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	1,017,402	78,451	0	78,451	0	1,095,853	183,581
5	Fixed Equipment	0	0	0	0	0	0	0
6	Movable Equipment	968,196	139,730	0	139,730	0	1,107,926	511,989
7	Subtotal	1,985,598	218,181	0	218,181	0	2,203,779	695,570
8	Reconciling Items	0	0	0	0	0	0	0
9	Total	1,985,598	218,181	0	218,181	0	2,203,779	695,570

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

	DESCRIPTION	Depreciation	Lease	Interest	Insurance	Taxes	Other Capital Related Costs	Total
		1	2	3	4	5	6	7
1	CAPITAL RELATED COSTS - BUILDINGS & FIXTURES	952,985	0	1,406,721	161,714	107,177	403,435	3,032,032
2	CAPITAL RELATED COSTS - MOVABLE EQUIPMENT	3,232	61,068	0	0	0	0	64,300
3	TOTAL	956,217	61,068	1,406,721	161,714	107,177	403,435	3,096,332

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

ARISTACARE AT MANCHESTER
Provider CCN: 31-5196
Period from 1/1/2025 to 12/31/2025

Worksheet A-8 Sunday, May 31, 2026 at 9:53:08 PM

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	-15,227	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	-419,973		
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	B	-74	MEDICAL RECORDS	12
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	Misc Rev	B	-2,315	ADMINISTRATIVE AND GENERAL	4
26	Office AdvertisngNonAllow	A	-66,993	ADMINISTRATIVE AND GENERAL	4
27	Office Fines & Penalties	A	-32	ADMINISTRATIVE AND GENERAL	4
28	Bad Debt Expense	A	-1,399,164	ADMINISTRATIVE AND GENERAL	4
29	Bad Debt Expense	A	-805,837	ADMINISTRATIVE AND GENERAL	4
100	TOTAL		-2,709,615		

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

ARISTACARE AT MANCHESTER
Provider CCN: 31-5196
Period from 1/1/2025 to 12/31/2025

Worksheet A-8-1 Sunday, May 31, 2026 at 9:53:08 PM

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# 1	Description 2	Expense Item 3	Line # On Part II 4	Amount Allowable In Cost 5	Amount Included in Wkst A col 9 6	Net Adjustment 7
1	1	CAPITAL RELATED - BUILDINGS & FIXTURES	Business Office - Build Depreciation	1	37,251	0	37,251
2	2	CAPITAL RELATED - MOVABLE EQUIPMENT	Business Office - Equip Depreciation	1	3,232	0	3,232
3	3	EMPLOYEE BENEFITS DEPARTMENT	Business Office - EBW	1	179,588	0	179,588
4	4	ADMINISTRATIVE AND GENERAL	Business Office - A&G	1	931,672	1,230,583	-298,911
5	5	PLANT OP, MAINT & REPAIRS	Business Office - POMR	1	10,157	0	10,157
6	1	CAPITAL RELATED - BUILDINGS & FIXTURES	Related party allowable capital componen	2	2,694,110	3,080,000	-385,890
7	4	ADMINISTRATIVE AND GENERAL	Related party allowable A&G	2	34,600	0	34,600
100		TOTALS			3,890,610	4,310,583	-419,973

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

#	Interrelationship Indicator 1	Interrelationship Description (If Column 1=G) 2	Name 3	% of Ownership 4	Related Organization(s) Name 5	MCR CCN or H/O# 6	% of Ownership 7	Type of Business 8
1	A		Sidney Greenberger	40.5%	Arista Care		50 %	Business Office
2	A		Zvi Klein	40.5%	Arista Care		50 %	Business Office
3	A		Sidney Greenberger	40.5%	GK Manchester		40.5%	Realty
4	A		Zvi Klein	40.5%	GK Manchester		40.5%	Realty
5	A		Morris Wiesel	15 %	GK Manchester		15 %	Realty
6	A		Benjamin Kurland	4 %	GK Manchester		4 %	Realty

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

ARISTACARE AT MANCHESTER
Provider CCN: 31-5196
Period from 1/1/2025 to 12/31/2025

Worksheet A-8-2 Sunday, May 31, 2026 at 9:53:08 PM

Provider-Based Physicians Adjustments

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

Wkst A Line No 1	Specialty/Physician Identifier 2	Memberships & Continuing Ed: Cost 12	Memberships & Continuing Ed: Provider Component 13	Malpractice Insurance: Cost 14	Malpractice Insurance: Provider Component 15	Adjusted RCE Limit 16	RCE Disallowance 17	Adjustment 18
100	Total	0	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 MANCHESTER
Provider CCN: 31-5196
Period from 1/1/2025 to 12/31/2025

Worksheet B Part I Sunday, May 31, 2026 at 9:53:08 PM

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	3,032,032	3,032,032							
2	CAPITAL RELATED - MOVABLE EQUIPMENT	64,300		64,300						
3	EMPLOYEE BENEFITS DEPARTMENT	1,999,512	0	0	1,999,512					
4	ADMINISTRATIVE AND GENERAL	3,460,890	245,582	5,208	115,979	3,827,659	3,827,659			
5	PLANT OP, MAINT & REPAIRS	915,777	296,409	6,286	27,980	1,246,452	263,729	1,510,181		
6	LAUNDRY AND LINEN SERVICE	0	58,426	1,239	0	59,665	12,624	35,435	107,724	
7	HOUSEKEEPING	641,364	26,755	567	122,628	791,314	167,429	16,226	0	974,969
8	DIETARY	1,219,334	193,221	4,098	131,988	1,548,641	327,668	117,187	0	78,335
9	NURSING ADMINISTRATION	628,745	0	0	123,285	752,030	159,118	0	0	0
10	CENTRAL SERVICES AND SUPPLY	295,224	163,019	3,457	142	461,842	97,718	98,869	0	66,090
11	PHARMACY	39,438	0	0	0	39,438	8,344	0	0	0
12	MEDICAL RECORDS	45,386	11,621	246	9,154	66,407	14,051	7,048	0	4,711
13	MEDICAL SOCIAL SERVICES	236,114	9,450	200	47,543	293,307	62,059	5,732	0	3,831
14	ACTIVITIES PROGRAM	398,696	54,978	1,166	76,173	531,013	112,354	33,344	0	22,289
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	130,000	0	0	0	130,000	27,506	0	0	0
16	TRAINING AND IN-SERVICE EDUCATION	21,131	0	0	0	21,131	4,471	0	0	0
17	PATIENT TRANSPORTATION PART A	72,089	0	0	0	72,089	15,253	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	7,139,786	1,847,226	39,175	1,131,874	10,158,061	2,149,277	1,120,320	107,724	748,897
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	59,374	0	0	0	59,374	12,563	0	0	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	0
32	LABORATORY	66,895	0	0	0	66,895	14,154	0	0	0
33	INTRAVENOUS THERAPY	0	1,596	34	0	1,630	345	968	0	647
34	RESPIRATORY THERAPY	0	0	0	0	0	0	0	0	0
35	PHYSICAL THERAPY	458,435	64,428	1,366	92,308	616,537	130,449	39,075	0	26,120
36	OCCUPATIONAL THERAPY	414,376	22,413	475	83,437	520,701	110,172	13,593	0	9,086
37	SPEECH LANGUAGE PATHOLOGIST	183,859	15,644	332	37,021	236,856	50,115	9,488	0	6,342
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	13,218	280	0	13,498	2,856	8,016	0	5,359
41	DRUGS: DRUGS CHARGED TO PATIENTS	394,221	8,046	171	0	402,438	85,149	4,880	0	3,262
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 MANCHESTER
Provider CCN: 31-5196
Period from 1/1/2025 to 12/31/2025

Worksheet B Part I Sunday, May 31, 2026 at 9:53:08 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
	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	2,071,831								
9	NURSING ADMINISTRATION	0	911,148							
10	CENTRAL SERVICES AND SUPPLY	0	0	724,519						
11	PHARMACY	0	0	0	47,782					
12	MEDICAL RECORDS	0	0	0	0	92,217				
13	MEDICAL SOCIAL SERVICES	0	0	0	0	0	364,929			
14	ACTIVITIES PROGRAM	0	0	0	0	0	0	699,000		
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	157,506	
16	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	0	25,602
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	2,071,831	911,148	724,519	47,782	92,217	364,929	699,000	157,506	25,602
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 MANCHESTER
Provider CCN: 31-5196
Period from 1/1/2025 to 12/31/2025

Worksheet B Part I Sunday, May 31, 2026 at 9:53:08 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
	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	87,342				
18	OTHER GENERAL SERVICE COST	0	0			
	INPATIENT ROUTINE SERVICE COST CENTERS					
25	SKILLED NURSING FACILITY	87,342	0	19,466,155	0	19,466,155
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	71,937	0	71,937
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0
32	LABORATORY	0	0	81,049	0	81,049
33	INTRAVENOUS THERAPY	0	0	3,590	0	3,590
34	RESPIRATORY THERAPY	0	0	0	0	0
35	PHYSICAL THERAPY	0	0	812,181	0	812,181
36	OCCUPATIONAL THERAPY	0	0	653,552	0	653,552
37	SPEECH LANGUAGE PATHOLOGIST	0	0	302,801	0	302,801
38	AUDIOLOGY	0	0	0	0	0
39	ELECTROCARDIOLOGY	0	0	0	0	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	29,729	0	29,729
41	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	495,729	0	495,729
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 MANCHESTER
Provider CCN: 31-5196
Period from 1/1/2025 to 12/31/2025

Worksheet B Part I Sunday, May 31, 2026 at 9:53:08 PM

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	1,204	0	0	0	1,204	255	0	0	0
89	Subtotals	21,918,182	3,032,032	64,300	1,999,512	21,918,182	3,827,659	1,510,181	107,724	974,969
	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	21,918,182	3,032,032	64,300	1,999,512	21,918,182	3,827,659	1,510,181	107,724	974,969

ARISTACARE AT MANCHESTER
Provider CCN: 31-5196
Period from 1/1/2025 to 12/31/2025

Worksheet B Part I Sunday, May 31, 2026 at 9:53:08 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	2,071,831	911,148	724,519	47,782	92,217	364,929	699,000	157,506	25,602
	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	2,071,831	911,148	724,519	47,782	92,217	364,929	699,000	157,506	25,602

ARISTACARE AT MANCHESTER
Provider CCN: 31-5196
Period from 1/1/2025 to 12/31/2025

Worksheet B Part I Sunday, May 31, 2026 at 9:53:08 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	1,459	0	1,459
89	Subtotals	87,342	0	21,918,182	0	21,918,182
	NONREIMBURSABLE COST CENTERS					
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0
91	NONPAID WORKERS	0	0	0	0	0
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0
93	Marketing	0	0	0	0	0
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	87,342	0	21,918,182	0	21,918,182

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

ARISTACARE AT MANCHESTER
Provider CCN: 31-5196
Period from 1/1/2025 to 12/31/2025

Worksheet B Part II Sunday, May 31, 2026 at 9:53:08 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	245,582	5,208	250,790	0	250,790			
5	PLANT OP, MAINT & REPAIRS	0	296,409	6,286	302,695	0	17,280	319,975		
6	LAUNDRY AND LINEN SERVICE	0	58,426	1,239	59,665	0	827	7,508	68,000	
7	HOUSEKEEPING	0	26,755	567	27,322	0	10,970	3,438	0	41,730
8	DIETARY	0	193,221	4,098	197,319	0	21,469	24,829	0	3,353
9	NURSING ADMINISTRATION	0	0	0	0	0	10,425	0	0	0
10	CENTRAL SERVICES AND SUPPLY	0	163,019	3,457	166,476	0	6,403	20,948	0	2,829
11	PHARMACY	0	0	0	0	0	547	0	0	0
12	MEDICAL RECORDS	0	11,621	246	11,867	0	921	1,493	0	202
13	MEDICAL SOCIAL SERVICES	0	9,450	200	9,650	0	4,066	1,214	0	164
14	ACTIVITIES PROGRAM	0	54,978	1,166	56,144	0	7,361	7,065	0	954
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	1,802	0	0	0
16	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	293	0	0	0
17	PATIENT TRANSPORTATION PART A	0	0	0	0	0	999	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	1,847,226	39,175	1,886,401	0	140,822	237,373	68,000	32,053
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	823	0	0	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	0
32	LABORATORY	0	0	0	0	0	927	0	0	0
33	INTRAVENOUS THERAPY	0	1,596	34	1,630	0	23	205	0	28
34	RESPIRATORY THERAPY	0	0	0	0	0	0	0	0	0
35	PHYSICAL THERAPY	0	64,428	1,366	65,794	0	8,547	8,279	0	1,118
36	OCCUPATIONAL THERAPY	0	22,413	475	22,888	0	7,218	2,880	0	389
37	SPEECH LANGUAGE PATHOLOGIST	0	15,644	332	15,976	0	3,284	2,010	0	271
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	13,218	280	13,498	0	187	1,699	0	229
41	DRUGS: DRUGS CHARGED TO PATIENTS	0	8,046	171	8,217	0	5,579	1,034	0	140
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 MANCHESTER
Provider CCN: 31-5196
Period from 1/1/2025 to 12/31/2025

Worksheet B Part II Sunday, May 31, 2026 at 9:53:08 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	246,970								
9	NURSING ADMINISTRATION	0	10,425							
10	CENTRAL SERVICES AND SUPPLY	0	0	196,656						
11	PHARMACY	0	0	0	547					
12	MEDICAL RECORDS	0	0	0	0	14,483				
13	MEDICAL SOCIAL SERVICES	0	0	0	0	0	15,094			
14	ACTIVITIES PROGRAM	0	0	0	0	0	0	71,524		
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	1,802	
16	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	0	293
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	246,970	10,425	196,656	547	14,483	15,094	71,524	1,802	293
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 MANCHESTER
Provider CCN: 31-5196
Period from 1/1/2025 to 12/31/2025

Worksheet B Part II Sunday, May 31, 2026 at 9:53:08 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	999				
18	OTHER GENERAL SERVICE COST	0	0			
	INPATIENT ROUTINE SERVICE COST CENTERS					
25	SKILLED NURSING FACILITY	999	0	2,923,442	0	2,923,442
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	823	0	823
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0
32	LABORATORY	0	0	927	0	927
33	INTRAVENOUS THERAPY	0	0	1,886	0	1,886
34	RESPIRATORY THERAPY	0	0	0	0	0
35	PHYSICAL THERAPY	0	0	83,738	0	83,738
36	OCCUPATIONAL THERAPY	0	0	33,375	0	33,375
37	SPEECH LANGUAGE PATHOLOGIST	0	0	21,541	0	21,541
38	AUDIOLOGY	0	0	0	0	0
39	ELECTROCARDIOLOGY	0	0	0	0	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	15,613	0	15,613
41	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	14,970	0	14,970
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 MANCHESTER
Provider CCN: 31-5196
Period from 1/1/2025 to 12/31/2025

Worksheet B Part II Sunday, May 31, 2026 at 9:53:08 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	17	0	0	0
89	Subtotals	0	3,032,032	64,300	3,096,332	0	250,790	319,975	68,000	41,730
	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
99	Negative Cost Center		0	0		0	0	0	0	0
100	TOTAL	0	3,032,032	64,300	3,096,332	0	250,790	319,975	68,000	41,730

ARISTACARE AT MANCHESTER
Provider CCN: 31-5196
Period from 1/1/2025 to 12/31/2025

Worksheet B Part II Sunday, May 31, 2026 at 9:53:08 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	246,970	10,425	196,656	547	14,483	15,094	71,524	1,802	293
	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	246,970	10,425	196,656	547	14,483	15,094	71,524	1,802	293

ARISTACARE AT MANCHESTER
Provider CCN: 31-5196
Period from 1/1/2025 to 12/31/2025

Worksheet B Part II Sunday, May 31, 2026 at 9:53:08 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	17	0	17
89	Subtotals	999	0	3,096,332	0	3,096,332
	NONREIMBURSABLE COST CENTERS					
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0
91	NONPAID WORKERS	0	0	0	0	0
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0
93	Marketing	0	0	0	0	0
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	999	0	3,096,332	0	3,096,332

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

ARISTACARE AT MANCHESTER
Provider CCN: 31-5196
Period from 1/1/2025 to 12/31/2025

Worksheet B-1 Sunday, May 31, 2026 at 9:53:08 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	47,484								
2	CAPITAL RELATED - MOVABLE EQUIPMENT		47,484							
3	EMPLOYEE BENEFITS DEPARTMENT	0	0	9,930,277						
4	ADMINISTRATIVE AND GENERAL	3,846	3,846	575,991	-3,827,659	18,090,523				
5	PLANT OP, MAINT & REPAIRS	4,642	4,642	138,957	0	1,246,452	38,996			
6	LAUNDRY AND LINEN SERVICE	915	915	0	0	59,665	915	53,554		
7	HOUSEKEEPING	419	419	609,016	0	791,314	419	0	37,662	
8	DIETARY	3,026	3,026	655,500	0	1,548,641	3,026	0	3,026	160,662
9	NURSING ADMINISTRATION	0	0	612,276	0	752,030	0	0	0	0
10	CENTRAL SERVICES AND SUPPLY	2,553	2,553	704	0	461,842	2,553	0	2,553	0
11	PHARMACY	0	0	0	0	39,438	0	0	0	0
12	MEDICAL RECORDS	182	182	45,460	0	66,407	182	0	182	0
13	MEDICAL SOCIAL SERVICES	148	148	236,114	0	293,307	148	0	148	0
14	ACTIVITIES PROGRAM	861	861	378,301	0	531,013	861	0	861	0
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	130,000	0	0	0	0
16	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	21,131	0	0	0	0
17	PATIENT TRANSPORTATION PART A	0	0	0	0	72,089	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	28,929	28,929	5,621,288	0	10,158,061	28,929	53,554	28,929	160,662
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	59,374	0	0	0	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	0
32	LABORATORY	0	0	0	0	66,895	0	0	0	0
33	INTRAVENOUS THERAPY	25	25	0	0	1,630	25	0	25	0
34	RESPIRATORY THERAPY	0	0	0	0	0	0	0	0	0
35	PHYSICAL THERAPY	1,009	1,009	458,435	0	616,537	1,009	0	1,009	0
36	OCCUPATIONAL THERAPY	351	351	414,376	0	520,701	351	0	351	0
37	SPEECH LANGUAGE PATHOLOGIST	245	245	183,859	0	236,856	245	0	245	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	207	207	0	0	13,498	207	0	207	0
41	DRUGS: DRUGS CHARGED TO PATIENTS	126	126	0	0	402,438	126	0	126	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 MANCHESTER
Provider CCN: 31-5196
Period from 1/1/2025 to 12/31/2025

Worksheet B-1 Sunday, May 31, 2026 at 9:53:08 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	53,554								
10	CENTRAL SERVICES AND SUPPLY	0	53,554							
11	PHARMACY	0	0	53,554						
12	MEDICAL RECORDS	0	0	0	53,554					
13	MEDICAL SOCIAL SERVICES	0	0	0	0	53,554				
14	ACTIVITIES PROGRAM	0	0	0	0	0	53,554			
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	53,554		
16	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	53,554	
17	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	53,554
18	OTHER GENERAL SERVICE COST	0	0	0	0	0	0	0	0	0
	INPATIENT ROUTINE SERVICE COST CENTERS									
25	SKILLED NURSING FACILITY	53,554	53,554	53,554	53,554	53,554	53,554	53,554	53,554	53,554
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 MANCHESTER
Provider CCN: 31-5196
Period from 1/1/2025 to 12/31/2025

Worksheet B-1 Sunday, May 31, 2026 at 9:53:08 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	53,554
	INPATIENT ROUTINE SERVICE COST CENTERS	
25	SKILLED NURSING FACILITY	53,554
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 MANCHESTER
Provider CCN: 31-5196
Period from 1/1/2025 to 12/31/2025

Worksheet B-1 Sunday, May 31, 2026 at 9:53:08 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	1,204	0	0	0	0
89	Subtotal	47,484	47,484	9,930,277	0	18,090,523	38,996	53,554	37,662	160,662
	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	3,032,032	64,300	1,999,512	0	3,827,659	1,510,181	107,724	974,969	2,071,831
103	Unit Cost Multiplier per Bp1	63.853761	1.354140	0.201355	0.000000	0.211584	38.726562	2.011502	25.887340	12.895588
104	Cost to be Allocated per Bp2	0	0	0	0	250,790	319,975	68,000	41,730	246,970
105	Unit Cost Multiplier per Bp2	0.000000	0.000000	0.000000	0.000000	0.013863	8.205329	1.269746	1.108013	1.537202

ARISTACARE AT MANCHESTER
Provider CCN: 31-5196
Period from 1/1/2025 to 12/31/2025

Worksheet B-1 Sunday, May 31, 2026 at 9:53:08 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	53,554	53,554	53,554	53,554	53,554	53,554	53,554	53,554	53,554
	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	911,148	724,519	47,782	92,217	364,929	699,000	157,506	25,602	87,342
103	Unit Cost Multiplier per Bp1	17.013631	13.528756	0.892221	1.721944	6.814225	13.052246	2.941069	0.478060	1.630915
104	Cost to be Allocated per Bp2	10,425	196,656	547	14,483	15,094	71,524	1,802	293	999
105	Unit Cost Multiplier per Bp2	0.194663	3.672107	0.010214	0.270437	0.281846	1.335549	0.033648	0.005471	0.018654

ARISTACARE AT MANCHESTER
Provider CCN: 31-5196
Period from 1/1/2025 to 12/31/2025

Worksheet B-1 Sunday, May 31, 2026 at 9:53:08 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	53,554
	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

ARISTACARE AT MANCHESTER
Provider CCN: 31-5196
Period from 1/1/2025 to 12/31/2025

Worksheet B-2 Sunday, May 31, 2026 at 9:53:08 PM

Post Step Down Adjustments

#	Description	Worksheet B Part No.	Worksheet B 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 MANCHESTER
Provider CCN: 31-5196
Period from 1/1/2025 to 12/31/2025

Worksheet C Sunday, May 31, 2026 at 9:53:08 PM

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS

CMS #	COST CENTER	TOTAL COST 1	CHARGES TOTAL CHARGES 2	CHARGES RECLASSIFICATIONS 3	CHARGES RECLASSIFIED CHARGES 4	COST TO CHARGE RATIO 5
	INPATIENT ROUTINE NURSING COST CENTERS					
25	SKILLED NURSING FACILITY	19,466,155	24,065,862	-1,390,079	22,675,783	
26	NURSING FACILITY	0	0	0	0	
27	ICF/IID	0	0	0	0	
	ANCILLARY SERVICE COST CENTERS					
30	RADIOLOGY - DIAGNOSTIC	71,937	0	0	0	
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	
32	LABORATORY	81,049	240,213	0	240,213	0.337405
33	INTRAVENOUS THERAPY	3,590	0	0	0	
34	RESPIRATORY THERAPY	0	0	0	0	
35	PHYSICAL THERAPY	812,181	47,309	517,941	565,250	1.436853
36	OCCUPATIONAL THERAPY	653,552	29,307	603,989	633,296	1.031985
37	SPEECH LANGUAGE PATHOLOGIST	302,801	27,713	268,149	295,862	1.023454
38	AUDIOLOGY	0	0	0	0	
39	ELECTROCARDIOLOGY	0	0	0	0	
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	29,729	0	0	0	
41	DRUGS: DRUGS CHARGED TO PATIENTS	495,729	288,577	-1,204	287,373	1.725037
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	1,459	0	1,204	1,204	1.211794
100	TOTAL	21,918,182	24,698,981	0	24,698,981	

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

ARISTACARE AT MANCHESTER
Provider CCN: 31-5196
Period from 1/1/2025 to 12/31/2025

Worksheet C-6 Sunday, May 31, 2026 at 9:53:09 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	1,204	DRUGS: DRUGS CHARGED TO	41.00	1,204
2	To Reclass P/T	B	PHYSICAL THERAPY	35.00	517,941	SKILLED NURSING FACILITY	25.00	517,941
3	To Reclass O/T	C	OCCUPATIONAL THERAPY	36.00	603,989	SKILLED NURSING FACILITY	25.00	603,989
4	To Reclass Speech Language Pathologi	D	SPEECH LANGUAGE PATHOLOG	37.00	268,149	SKILLED NURSING FACILITY	25.00	268,149
500	TOTAL RECLASSIFICATIONS				1,391,283			1,391,283

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

ARISTACARE AT MANCHESTER
Provider CCN: 31-5196
Period from 1/1/2025 to 12/31/2025

Worksheet D SNF Title V Sunday, May 31, 2026 at 9:53:09 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 MANCHESTER
Provider CCN: 31-5196
Period from 1/1/2025 to 12/31/2025

Worksheet D SNF Title XIX Sunday, May 31, 2026 at 9:53:09 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 MANCHESTER
Provider CCN: 31-5196
Period from 1/1/2025 to 12/31/2025

Worksheet D SNF Title XVIII Sunday, May 31, 2026 at 9:53:09 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	0.337405	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	1.436853	517,941	0	0	744,205	0	0
36	OCCUPATIONAL THERAPY	1.031985	603,989	0	0	623,308	0	0
37	SPEECH LANGUAGE PATHOLOGIST	1.023454	268,149	0	0	274,438	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	1.725037	164,153	0	0	283,170	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	1.211794	0	0	1,204	0	0	1,459
100	TOTAL		1,554,232	0	1,204	1,925,121	0	1,459

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

ARISTACARE AT MANCHESTER
Provider CCN: 31-5196
Period from 1/1/2025 to 12/31/2025

Worksheet D-1 Sunday, May 31, 2026 at 9:53:09 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 MANCHESTER
Provider CCN: 31-5196
Period from 1/1/2025 to 12/31/2025

Worksheet D-1 Sunday, May 31, 2026 at 9:53:09 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 MANCHESTER
Provider CCN: 31-5196
Period from 1/1/2025 to 12/31/2025

Worksheet D-1 Sunday, May 31, 2026 at 9:53:09 PM

Program: Title XVIII
Component: Skilled Nursing Facility

COMPUTATION OF INPATIENT ROUTINE COSTS

CMS #	INPATIENT DAYS	AMOUNT
1	INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS	53,554
2	PRIVATE ROOM DAYS	0
3	PROGRAM INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS	11,584
4	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	0
5	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST	19,466,155
	PRIVATE ROOM DIFFERENTIAL ADJUSTMENT	
6	GENERAL INPATIENT ROUTINE SERVICE CHARGES	24,065,864
7	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	0.808870
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	19,466,155
	PROGRAM INPATIENT ROUTINE SERVICE COSTS	
16	ADJUSTED GENERAL INPATIENT SERVICE COST PER DIEM	363.49
17	PROGRAM ROUTINE SERVICE COST	4,210,668
18	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM	0
19	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	4,210,668
20	CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS	2,923,442
21	PER DIEM CAPITAL RELATED COSTS	54.59
22	PROGRAM CAPITAL RELATED COST	632,371
23	INPATIENT ROUTINE SERVICE COST	3,578,297
24	AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS	0
25	TOTAL PROGRAM ROUTINE SERVICE COSTS FOR COMPARISON TO THE COST LIMITATION	3,578,297
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 MANCHESTER
Provider CCN: 31-5196
Period from 1/1/2025 to 12/31/2025

Worksheet E Part A Sunday, May 31, 2026 at 9:53:09 PM

Calculation of Reimbursement Settlement - Medicare Part A

1	INPATIENT PPS AMOUNT	10,191,381
2	ALLOWABLE BAD DEBTS	979,509
3	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL ELIGIBLE BENEFICIARIES	240,758
4	REIMBURSABLE BAD DEBTS	636,681
5	TOTAL REIMBURSABLE COST	10,828,062
6	PRIMARY PAYER AMOUNTS	0
7	COINSURANCE	1,693,808
8		0
9	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT BEFORE SEQUESTRATION	0
10	SEQUESTRATION AMOUNT FOR NON-CLAIMS BASED ITEMS	12,734
11	SEQUESTRATION AMOUNT	169,952
12	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0
13	NET REIMBURSABLE COST	8,951,568
14	INTERIM PAYMENTS	8,557,844
15	TENTATIVE ADJUSTMENT	0
16	BALANCE DUE PROVIDER/PROGRAM	393,724
17	PROTESTED AMOUNTS	

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

ARISTACARE AT MANCHESTER
Provider CCN: 31-5196
Period from 1/1/2025 to 12/31/2025

Worksheet E Part B Sunday, May 31, 2026 at 9:53:09 PM

Calculation of Reimbursement Settlement - Medicare Part B

1	PART B ANCILLARY SERVICE COSTS	0
2	PREVENTIVE VACCINES	1,459
3	TOTAL REASONABLE COSTS	1,459
4	MEDICARE PART B ANCILLARY CHARGES	1,204
5	COST OF COVERED SERVICES	1,204
6	ALLOWABLE BAD DEBTS	0
7	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL-ELIGIBLE BENEFICIARIES	0
8	REIMBURSABLE BAD DEBTS	0
9	TOTAL REIMBURSABLE COST	1,204
10	PRIMARY PAYER AMOUNTS	0
11	COINSURANCE AND DEDUCTIBLES	0
12		0
13	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT BEFORE SEQUESTRATION	0
14	SEQUESTRATION AMOUNT	24
15	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0
16	NET REIMBURSABLE COST	1,180
17	INTERIM PAYMENTS	649
18	TENTATIVE ADJUSTMENT	0
19	BALANCE DUE PROVIDER/PROGRAM	531
20	PROTESTED AMOUNTS	

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

ARISTACARE AT MANCHESTER
Provider CCN: 31-5196
Period from 1/1/2025 to 12/31/2025

Worksheet E-1 Sunday, May 31, 2026 at 9:53:09 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		8,497,504		649
2	Interim payments payable		0		0
3	RETROACTIVE LUMP SUM ADJUSTMENTS				
3.01	Program to Provider	12/10/2025	60,340		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		60,340		0
4	TOTAL INTERIM PAYMENTS		8,557,844		649
	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 MANCHESTER
Provider CCN: 31-5196
Period from 1/1/2025 to 12/31/2025

Worksheet G Sunday, May 31, 2026 at 9:53:09 PM

BALANCE SHEET

CMS #	ASSETS	Amount 1
	CURRENT ASSETS	
1	CASH ON HAND AND IN BANKS	2,898,467
2	TEMPORARY INVESTMENTS	0
3	NOTES RECEIVABLE	0
4	ACCOUNTS RECEIVABLE	1,999,525
5	OTHER RECEIVABLES	41,239
6	LESS: ALLOWANCES FOR UNCOLLECTIBLE NOTES AND ACCOUNTS RECEIVABLE	0
7	INVENTORY	0
8	PREPAID EXPENSES	414,764
9	OTHER CURRENT ASSETS	-1,903
10	DUE FROM OTHER FUNDS	0
11	TOTAL CURRENT ASSETS	5,352,092
	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	1,095,853
18	LESS: ACCUMULATED DEPRECIATION	0
19	FIXED EQUIPMENT	0
20	LESS: ACCUMULATED DEPRECIATION	0
21	AUTOMOBILES AND TRUCKS	0
22	LESS: ACCUMULATED DEPRECIATION	0
23	MAJOR MOVABLE EQUIPMENT	1,107,926
24	LESS: ACCUMULATED DEPRECIATION	1,394,920
25	MINOR EQUIPMENT - DEPRECIABLE	0
26	MINOR EQUIPMENT - NONDEPRECIABLE	0
27	OTHER FIXED ASSETS	265,872
28	TOTAL FIXED ASSETS	1,074,731
	OTHER ASSETS	
29	INVESTMENTS	0
30	DEPOSITS ON LEASES	0
31	DUE FROM OWNERS/OFFICERS	0
32	OTHER ASSETS	6,000
33	TOTAL OTHER ASSETS	6,000
34	TOTAL ASSETS	6,432,823
	CURRENT LIABILITIES	
35	ACCOUNTS PAYABLE	1,242,708
36	SALARIES, WAGES & FEES PAYABLE	713,621
37	PAYROLL TAXES PAYABLE	80,947
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	857,350
43	TOTAL CURRENT LIABILITIES	2,894,626
	LONG TERM LIABILITIES	
44	MORTGAGE PAYABLE	0
45	NOTES PAYABLE	0
46	UNSECURED LOANS	0
47	LOANS FROM OWNERS	0
48	OTHER LONG TERM LIABILITIES	0
49	TOTAL LONG TERM LIABILITIES	0
50	TOTAL LIABILITIES	2,894,626
	CAPITAL ACCOUNTS	
51	FUND BALANCES	3,538,197
52	TOTAL LIABILITIES AND FUND BALANCES	6,432,823

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

ARISTACARE AT MANCHESTER
Provider CCN: 31-5196
Period from 1/1/2025 to 12/31/2025

Worksheet G-2 Part I Sunday, May 31, 2026 at 9:53:09 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	10,055,926	2,591,133	728,146	7,795,001	2,895,657						24,065,863
2	NURSING FACILITY	0	0	0	0	0						0
3	ICF/IID											0
4	TOTAL GENERAL INPATIENT CARE SERVICES	10,055,926	2,591,133	728,146	7,795,001	2,895,657						24,065,863
5	ANCILLARY SERVICES	633,119	0	0	0	0	0	0	0	0	0	633,119
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	10,689,045	2,591,133	728,146	7,795,001	2,895,657	0	0	0	0	0	24,698,982

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

ARISTACARE AT MANCHESTER
Provider CCN: 31-5196
Period from 1/1/2025 to 12/31/2025

Worksheet G-2 Part II Sunday, May 31, 2026 at 9:53:09 PM

Statement of Patient Revenues and Operating Expenses

PART II - OPERATING EXPENSES

CMS #	Description	
11	OPERATING EXPENSES	24,627,797
12	ADD (SPECIFY)	0
13	TOTAL ADDITIONS	0
14	DEDUCT (SPECIFY)	0
15	TOTAL DEDUCTIONS	0
16	TOTAL OPERATING EXPENSES	24,627,797

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

ARISTACARE AT MANCHESTER
Provider CCN: 31-5196
Period from 1/1/2025 to 12/31/2025

Worksheet G-3 Sunday, May 31, 2026 at 9:53:09 PM

Statement of Revenues and Expenses

CMS #	Description	
	Income From Services to Patients:	
1	TOTAL PATIENT REVENUES	24,698,982
2	LESS: CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENT ACCOUNTS	168,141
3	NET PATIENT REVENUES	24,530,841
4	LESS: TOTAL OPERATING EXPENSES	24,627,797
5	NET INCOME FROM SERVICES TO PATIENTS	-96,956
	Other Income:	
6	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.	0
7	INCOME FROM INVESTMENTS	15,227
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	74
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 _____)	-291,544
25	PHE FUNDING	0
26	TOTAL OTHER INCOME	-276,243
27	TOTAL INCOME	-373,199
	Expenses:	
28	OTHER EXPENSES (SPECIFY _____)	0
29		0
30		0
31	TOTAL OTHER EXPENSES	0
32	NET INCOME (LOSS) FOR THE PERIOD	-373,199