ARISTACARE AT WHITING, LLC

Financial Statements

December 31, 2025

SAUL N. FRIEDMAN & CO.

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

Member
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NYS Society of Certified Public Accountants
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INDEPENDENT AUDITORS' REPORT

To the Members of
Aristacare at Whiting, LLC
Cranford, NJ

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Aristacare at Whiting, 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 Whiting, 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 Whiting, 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 Whiting, 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 Whiting, 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 Whiting, 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 WHITING, LLC
Balance Sheet
December 31, 2025

ASSETS

Current assets:		
Cash	$	1,562,174
Cash - restricted		55,094
Accounts receivable - net		2,089,441
Prepaid expenses		229,354
Due from related entities		112,031
Total current assets		4,048,094
Property and equipment, net		679,296
Right-of-use lease assets - operating leases - net		3,480,115
Total Assets	$	8,207,505

LIABILITIES AND MEMBERS' EQUITY

Current liabilities:		
Accounts payable	$	1,628,324
Accrued expenses and taxes		2,523,600
Current portion of lease liability - operating leases		1,374,255
Loans and exchanges		108,924
Patients' funds and deposits payable		236,640
Total current liabilities		5,871,743
Long term liabilities:		
Long-term portion of lease liability - operating leases		2,105,860
Total liabilities		7,977,603
Members' equity		229,902
Total Liabilities and Members' Equity	$	8,207,505

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

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

Revenues	$	20,317,302
Operating expenses		19,841,015
Income from operations		476,287
Non-operating revenue (expenses)		
Interest income		725
Interest expense		(9,596)
Net income		**467,416**
Members' equity beginning of year		250,418
Members' distributions		(487,932)
Members' equity end of year	$	229,902

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

Cash flows from operating activities:		
Net income	$	467,416
Adjustments to reconcile net income to net cash provided by (used in) operating activities:		
Depreciation and amortization		168,999
Non-cash portion of lease expense for operating leases		1,131,380
Repayments of lease liability - operating leases		(1,131,380)
Changes in operating assets and liabilities:		
Accounts receivable		26,732
Prepaid expenses		(16,390)
Loans and exchanges		(14,557)
Accounts payable		(780,935)
Accrued expenses		1,248,607
Patients' funds and deposits payable		21,886
Net cash provided by operating activities		1,121,758
Cash flows from investing activities:		
Purchase of equipment		(161,780)
Cash flows from financing activities:		
Members' distributions		(487,932)
Net increase in cash and restricted cash		472,046
Cash and restricted cash at beginning of year		1,145,222
Cash and restricted cash at end of year	$	1,617,268
Supplemental disclosure of cash flow information:		
Cash paid during the year for:		
Interest	$	9,596

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

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

Nature of Operations

Aristacare at Whiting, LLC, (the "Company") was formed in the State of New Jersey on April 16, 2008, with a perpetual life. Effective June 1, 2008, the limited liability company was licensed to operate a long-term care facility consisting of 180 long term beds, in Whiting, New Jersey.

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

The Company performs ongoing credit evaluations of its customers but generally does not require collateral to support accounts receivable. The allowance for credit losses is based on the Company's assessment of the collectability of assets pooled together with similar risk characteristics. The Company monitors the collectability of its trade receivables as one overall pool due to all trade receivables having similar risk characteristics. The Company estimates its allowance for credit losses based on its historical collection trends, the age of outstanding receivables, existing economic conditions and reasonable forecasts. If events or changes in circumstances indicate that specific receivable balances may be impaired, further consideration is given to the collectability of those balances, and the allowance is adjusted accordingly. The balance for the allowance for credit losses for the year ended December 31, 2025, was $191,582.

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.

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)

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.

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.

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

Advertising

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

Estimates and Basis of Accounting

The preparation of financial statements in conformity with the 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. The financial statements are prepared on the accrual basis in accordance with accounting principles generally accepted in the United States of America.

Cash and Cash Equivalents

The Companies 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	$	1,562,174
Restricted cash for residents		55,094
Total	$	1,617,268

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's 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.

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

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
Furniture and equipment	5-7	$	2,309,519
Leasehold improvements	10		3,913,205
			6,222,724
Less accumulated depreciation			(5,543,428)
		$	679,296

Depreciation expense was $168,999 for the year.

Note 3 – Advertising:

Advertising expenses were $111,211 for the year. There were no direct response advertising costs either capitalized or expensed.

Note 4 – Revenues:

Approximately 45% of revenues during the year were derived from billings to the New Jersey Department of Health for stays by Medicaid patients.

Approximately 32% of revenues during the year were 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 5 – Contracted Services:

The facility has services that are contracted from outside companies.

Note 6– Employee Benefit Plans:

Effective June 1, 2008, 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 $26,322 for the year.

Note 7 – Leases:

Lease Policies:

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

No additional leases were capitalized in 2025.

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

		Operating leases
Right of use assets:		
Cost	$	8,167,005
Less: Accumulated amortization		(4,686,890)
	$	3,480,115
Lease Liabilities		
Current portion	$	1,374,255
Long-term portion		2,105,860
	$	3,480,115

Description of leases:

The Company occupies its premises under an operating lease with a related entity expiring in May 2028. The lease provides for an annual base rent plus all real estate taxes and operating expenses. On November 1, 2014, the lease was amended for a second time due to GK refinancing for a mortgage that is insured by the Federal Housing Administration (HUD). Annual base rent is now $1,560,000, with no annual

Note 7 – Leases: (continued)

increases. Base rent includes monthly payments towards real estate tax and other reserves (see note 9). Lease obligation was $1,560,000 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 $2,560,000.

Quantitative lease information

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

Operating lease cost	$ 2,560,000

Other lease information:

Cash paid for amounts included in the measurement of lease liabilities:	
Operating cash flows from operating leases	$ (1,131,380)
Weighted-average remaining lease term:	
Operating leases	2.4 years
Weighted-average discount rate:	
Operating leases	6.5%

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	1,560,000
2027	1,560,000
2028	650,000
Total minimum payments	3,770,000
Less effects of discounting	289,805
Lease obligations recorded at December 31, 2025	3,480,195
Less current portion	1,374,255
Long-term lease obligations	$ 2,105,860,

Note 8 – Economic Dependency:

During the year, the Company purchased a substantial portion of its services from two vendors. Purchases from these vendors were approximately $1,837,605. The balances due to these vendors and included in accounts payable at December 31, 2025, was $1,313,319.

Note 9 – Concentration of Credit Risk:

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. (continued)

As of December 31, 2025, the Company had approximately 51% of its receivables due from the New Jersey Department of Health, and 27% of its receivables due from the Federal government for Medicare parts A and B recipients.

Note 10 – Related Party Transactions:

The Company obtained fiscal services during the year from a related company, which is related through common ownership. Total services purchased during the year amounted to $1,022,651. On December 31, 2025, there was no balance due to this company.

The Company leases its facility and the right to its license from GK Whiting Holdings, LLC ("GK") which is related through common ownership (see note 7).

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 it is ascertained.

The Company's activity is reported to the bank on a quarterly basis as part of the borrowing agreement of its landlord, GK, made upon refinancing its mortgage, that is insured by the Federal Housing Administration (HUD). The balance due the bank on the books of GK as of December 31, 2025, was $14,839,619.

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INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION

To the Members of
Aristacare at Whiting, LLC

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

Saul N. Friedman & Company

Brooklyn, New York
May 15, 2026

		Per Patient Day
Revenues - current:		
Medicaid - NJ	$ 9,179,823	$ 289.80
Medicare - Part A	6,419,290	862.69
Private	1,519,746	476.11
HMO	1,960,344	563.80
Respite	976,173	289.92
Total current year	20,055,376	$ 405.03
Other revenues:		
Ancillary and Other	261,926	
Total other revenues	261,926	
Total revenues	$ 20,317,302	

See independent auditors' report
on supplementary information.

Operating and administrative rate component

		Per Patient Day
Administrator:		
Salaries	$ 143,251	$ 2.89
Employee benefits	33,140	0.67
	176,391	3.56
Assistant administrator:		
Salaries	250,687	5.06
Employee benefits	57,994	1.17
	308,681	6.23
Management fees	1,023,309	20.67
Other administrative services:		
Salaries - office	191,387	3.87
Salaries - medical records	130,356	2.63
Salaries - nursing administration	676,787	13.67
Employee benefits	230,999	4.67
Contracted fiscal services	72,721	1.47
Insurance	256,120	5.17
Office and postage	115,449	2.33
Advertising - allowable	50,764	1.03
Telephone	15,763	0.32
Licenses, dues and seminars	31,538	0.64
Data processing	163,606	3.30
Consultants	91,289	1.84
Accounting	42,760	0.86
Legal	125,372	2.53
Corporate compliance	7,500	0.15
Travel	185,428	3.74
	$ 2,387,839	$ 48.22

See independent auditors' report
on supplementary information.

		Per Patient Day
Dietary and Housekeeping:		
Food and supplies	$ 426,993	$ 8.62
Salaries - dietary	607,968	12.28
Employee benefits	140,647	2.84
Dietician	96,832	1.96
Dietary supplies	26,544	0.54
Salaries - housekeeping	589,765	11.91
Employee benefits	136,436	2.76
Housekeeping supplies	24,985	0.50
	2,050,170	41.41
Other general services:		
Garbage disposal	60,795	1.23
Exterminator	4,698	0.09
Miscellaneous	22,524	0.45
Landscaping	26,658	0.54
	114,675	2.31
Property:		
Real estate taxes	3,385	0.07
Property insurance	26,410	0.53
	29,795	0.60
Utilities:		
Gas	62,800	1.27
Electric	157,344	3.18
Water and sewer	5,159	0.10
Cable TV	19,736	0.40
	$ 245,039	$ 4.95

See independent auditors' report
on supplementary information.

		Per Patient Day
Maintenance:		
Salaries	$ 114,606	$ 2.31
Employee benefits	26,513	0.54
Supplies and services	220,775	4.46
Equipment rental	33,033	0.67
	394,927	7.98
Total operating and administrative rate component	**6,730,826**	**135.93**
Direct care component:		
- Direct care case mix		
Salaries - RN	392,277	7.92
Salaries - LPN	1,881,170	37.99
Salaries - CNA	2,077,010	41.95
Employee benefits	1,006,433	20.33
Contracted nursing	1,233,212	24.91
	6,590,102	133.10
- Direct care non case mix		
Salaries - social services	238,443	4.82
Employee benefits	55,161	1.11
Medical director	150,000	3.03
Pharmacy consultant	33,148	0.67
Non-legend drugs	2,205	0.04
Medical supplies	263,894	5.33
Oxygen	7,725	0.16
Salaries - recreation	212,855	4.30
Employee benefits	49,241	0.99
Recreation services	9,802	0.20
	1,022,474	20.65
Total direct care component	**$ 7,612,576**	**$ 153.75**

See independent auditors' report on supplementary information.

		Per Patient Day
Fair value rental:		
Lease expense - operating lease	$ 2,560,000	$ 51.70
Depreciation and amortization	168,999	3.41
Total fair value rental	**2,728,999**	**55.11**
Medicare expenses:		
Lab	72,101	1.46
Ambulance	48,500	0.98
X-ray	43,861	0.89
Pharmacy - RX drugs	276,557	5.59
Salaries - Therapies	572,559	11.56
Employee benefits	132,456	2.68
	1,146,034	23.16
Other expenses:		
Advertising - non-allowable	60,447	1.22
Provider assessment tax - current	571,441	11.54
Bad debt expense	948,692	19.16
	1,622,580	32.77
Total operating expenses	**$ 19,841,015**	**$ 400.72**

See independent auditors' report
on supplementary information.

	Patient Days	Percent of Total
Skilled nursing facility:		
Medicaid	31,676	64.40%
Medicare	7,441	15.14%
Private	3,192	6.49%
HMO	3,477	7.07%
Respite	3,367	6.90%
	49,153	100.00%
Percent occupancy	**74.61%**	

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 WHITING
Provider CCN: 31-5309
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 10:39:08 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 Whiting (31-5309) 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	114,880	0	0
2	NF	0			0
3	ICF / IID				0
4	SNF-BASED HHA	0	0	0	0
100	Total	0	114,880	0	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 WHITING
Provider CCN: 31-5309
Period from 1/1/2025 to 12/31/2025

Worksheet S-2 Sunday, May 31, 2026 at 10:39:08 PM

Identification Data

SNF / SNF HEALTHCARE COMPLEX INFORMATION

		STREET ADDRESS			P O BOX
1	ADDRESS LINE 1	22 Schoolhouse Road			
		CITY	STATE	ZIP CODE	COUNTY
2	ADDRESS LINE 2	WHITING	NJ	08759	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 Whiting	31-5309	35154	U	01/01/1995	
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 WHITING
Provider CCN: 31-5309
Period from 1/1/2025 to 12/31/2025

Worksheet S-2 Sunday, May 31, 2026 at 10:39:08 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

ARISTACARE AT WHITING
Provider CCN: 31-5309
Period from 1/1/2025 to 12/31/2025

Worksheet S-2 Sunday, May 31, 2026 at 10:39:08 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 WHITING
Provider CCN: 31-5309
Period from 1/1/2025 to 12/31/2025

Worksheet S-3 Part I Sunday, May 31, 2026 at 10:39:08 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	180	65,700		7,456	3,692	7,228	49,095
2	SNF - HMO				2,725	27,994		
3	NF - FFS					0	0	0
4	NF - HMO					0		
5	ICF/IID							0
6	HOSPICE							0
7	TOTAL	180	65,700		10,181	31,686	7,228	49,095

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		172	14	72	258		43.35	263.71	100.39	190.29
2	SNF - HMO		87	79		166		31.32	354.35		
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		259	93	72	424					

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		175	9	48	232	132.00	
2	SNF - HMO		149	56		205		
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 WHITING
Provider CCN: 31-5309
Period from 1/1/2025 to 12/31/2025

Worksheet S-3 Part II Sunday, May 31, 2026 at 10:39:08 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)	8,067,669	0	0	8,067,669	274,996.00	29.34
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)	8,067,669	0	0	8,067,669	274,996.00	29.34
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	8,067,669	0	0	8,067,669	274,996.00	29.34
	OTHER WAGES AND RELATED COSTS						
12	CONTRACT LABOR: PATIENT RELATED & MGMT	1,220,635	0	0	1,220,635	30,674.00	39.79
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)	1,864,517	0	0	1,864,517	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	1,864,517	0	0	1,864,517	0.00	0.00

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

ARISTACARE AT WHITING
Provider CCN: 31-5309
Period from 1/1/2025 to 12/31/2025

Worksheet S-3 Part III Sunday, May 31, 2026 at 10:39:08 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	0	0	0	0	0	0.00
2	ADMINISTRATIVE AND GENERAL	769,375	0	0	769,375	17,001	45.25
3	PLANT OP, MAINT & REPAIRS	114,606	0	0	114,606	5,297	21.64
4	LAUNDRY AND LINEN SERVICE	0	88,655	0	88,655	5,232	16.94
5	HOUSEKEEPING	589,765	-88,655	0	501,110	27,741	18.06
6	DIETARY	607,968	0	0	607,968	32,000	19.00
7	NURSING ADMINISTRATION	639,004	0	0	639,004	14,354	44.52
8	CENTRAL SERVICES AND SUPPLY	0	0	0	0	0	0.00
9	PHARMACY	0	0	0	0	0	0.00
10	MEDICAL RECORDS	43,389	0	0	43,389	2,192	19.79
11	MEDICAL SOCIAL SERVICES	150,027	0	0	150,027	4,072	36.84
12	ACTIVITIES PROGRAM	214,355	0	0	214,355	10,183	21.05
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	35,060	0	0	35,060	1,893	18.52
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 WHITING
Provider CCN: 31-5309
Period from 1/1/2025 to 12/31/2025

Worksheet S-3 Part IV Sunday, May 31, 2026 at 10:39:08 PM

STATISTICAL DATA

PART IV - SNF WAGE RELATED COSTS

CMS #	Description	
	RETIREMENT COST	
1	401k EMPLOYER CONTRIBUTIONS	26,322
2	TAX SHELTERED ANNUITY EMPLOYER CONTRIBUTION	0
3	QUALIFIED AND NON-QUALIFIED PENSION PLAN COST	0
4	PRIOR YEAR PENSION SERVICE COST	0
	PLAN ADMINISTRATIVE COSTS (Paid to External Organization)	
5	401K/TSA PLAN ADMINISTRATION FEES	0
6	LEGAL/ACCOUNTING/MANAGEMENT FEES-PENSION PLAN	0
7	EMPLOYEE MANAGED CARE PROGRAM ADMINISTRATION FEES	0
	HEALTH AND INSURANCE COST	
8	HEALTH INSURANCE	749,187
9	PRESCRIPTION DRUG PLAN	0
10	DENTAL, HEARING AND VISION PLANS	26,193
11	LIFE INSURANCE	0
12	ACCIDENTAL INSURANCE	0
13	DISABILITY INSURANCE	0
14	LONG-TERM CARE INSURANCE	0
15	WORKERS' COMPENSATION INSURANCE	293,472
16	RETIREMENT HEALTH CARE COST	0
	TAXES	
17	FICA - EMPLOYER'S PORTION ONLY	603,896
18	MEDICARE TAXES - EMPLOYER'S PORTION ONLY	0
19	UNEMPLOYMENT INSURANCE	0
20	STATE OR FEDERAL UNEMPLOYMENT TAXES	164,363
	OTHER	
21	EXECUTIVE DEFERRED COMPENSATION	0
22	DAY CARE COST AND ALLOWANCES	0
23	TUITION REIMBURSEMENT	1,084
24	TOTAL WAGE RELATED COST	1,864,517

ARISTACARE AT WHITING
Provider CCN: 31-5309
Period from 1/1/2025 to 12/31/2025

Worksheet S-3 Part V Sunday, May 31, 2026 at 10:39:08 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	339,000	78,346	417,346	6,704	62.25
2	LICENSED PRACTICAL NURSE	1,881,170	434,757	2,315,927	48,833	47.43
3	CERTIFIED NURSING ASSISTANT	2,041,950	471,915	2,513,865	85,558	29.38
4	TOTAL NURSING EXPENDITURES	4,262,120	985,018	5,247,138	141,095	37.19
	NURSING EMPLOYEES					
5	PHYSICAL THERAPIST	203,497	47,030	250,527	4,116	60.87
6	PHYSICAL THERAPY ASSISTANT	99,721	23,047	122,768	2,017	60.87
7	OCCUPATIONAL THERAPIST	86,006	19,877	105,883	1,967	53.83
8	OCCUPATIONAL THERAPY ASSISTANT	96,588	22,322	118,910	2,209	53.83
9	SPEECH-LANGUAGE PATHOLOGIST	86,747	20,048	106,795	2,026	52.71
10	THERAPY AIDES AND STUDENTS	0	0	0	0	0.00
11	RESPIRATORY THERAPIST	69,441	16,048	85,489	1,601	53.40
12	OTHER MEDICAL STAFF	0	0	0	0	0.00
CONTRACT LABOR						
	NURSING EMPLOYEES					
15	REGISTERED NURSE	78,236	0	78,236	1,201	65.14
16	LICENSED PRACTICAL NURSE	235,644	0	235,644	4,380	53.80
17	CERTIFIED NURSING ASSISTANT	906,755	0	906,755	25,094	36.13
18	TOTAL NURSING EXPENDITURES	1,220,635	0	1,220,635	30,675	39.79
	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 WHITING
Provider CCN: 31-5309
Period from 1/1/2025 to 12/31/2025

Worksheet A Sunday, May 31, 2026 at 10:39:08 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	2,768,390	2,768,390	0	2,768,390	-1,461,199	1,307,191
2	CAPITAL RELATED - MOVABLE EQUIPMENT	0	0	0	33,033	33,033	0	33,033	854,166	887,199
3	EMPLOYEE BENEFITS DEPARTMENT	0	0	0	1,916,238	1,916,238	0	1,916,238	9,312	1,925,550
4	ADMINISTRATIVE AND GENERAL	769,375	0	769,375	3,622,618	4,391,993	0	4,391,993	-1,008,091	3,383,902
5	PLANT OP, MAINT & REPAIRS	114,606	0	114,606	582,648	697,254	0	697,254	-858,002	-160,748
6	LAUNDRY AND LINEN SERVICE	0	0	0	0	0	88,655	88,655	0	88,655
7	HOUSEKEEPING	589,765	0	589,765	26,468	616,233	-88,655	527,578	0	527,578
8	DIETARY	607,968	96,832	704,800	455,207	1,160,007	0	1,160,007	0	1,160,007
9	NURSING ADMINISTRATION	639,004	0	639,004	0	639,004	0	639,004	0	639,004
10	CENTRAL SERVICES AND SUPPLY	0	0	0	247,815	247,815	0	247,815	0	247,815
11	PHARMACY	0	0	0	0	0	0	0	0	0
12	MEDICAL RECORDS	43,389	0	43,389	0	43,389	0	43,389	0	43,389
13	MEDICAL SOCIAL SERVICES	150,027	0	150,027	0	150,027	0	150,027	0	150,027
14	ACTIVITIES PROGRAM	214,355	0	214,355	18,285	232,640	0	232,640	0	232,640
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	150,000	150,000	0	150,000	0	150,000	0	150,000
16	TRAINING AND IN-SERVICE EDUCATION	0	0	0	8,456	8,456	0	8,456	0	8,456
17	PATIENT TRANSPORTATION PART A	35,060	0	35,060	48,500	83,560	0	83,560	0	83,560
18	OTHER GENERAL SERVICE COST	0	0	0	0	0	0	0	0	0
	INPATIENT ROUTINE NURSING COST CENTERS									
25	SKILLED NURSING FACILITY	4,262,120	1,220,635	5,482,755	192,143	5,674,898	0	5,674,898	0	5,674,898
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	43,861	43,861	0	43,861	0	43,861
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	0
32	LABORATORY	0	0	0	69,727	69,727	0	69,727	0	69,727
33	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	0
34	RESPIRATORY THERAPY	69,441	0	69,441	950	70,391	0	70,391	0	70,391
35	PHYSICAL THERAPY	303,218	0	303,218	0	303,218	0	303,218	0	303,218
36	OCCUPATIONAL THERAPY	182,594	0	182,594	0	182,594	0	182,594	0	182,594
37	SPEECH LANGUAGE PATHOLOGIST	86,747	0	86,747	0	86,747	0	86,747	0	86,747
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	281,136	281,136	-970	280,166	0	280,166
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 WHITING
Provider CCN: 31-5309
Period from 1/1/2025 to 12/31/2025

Worksheet A Sunday, May 31, 2026 at 10:39:08 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	970	970	0	970
89	SUBTOTALS	8,067,669	1,467,467	9,535,136	10,315,475	19,850,611	0	19,850,611	-2,463,814	17,386,797
	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	8,067,669	1,467,467	9,535,136	10,315,475	19,850,611	0	19,850,611	-2,463,814	17,386,797

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

ARISTACARE AT WHITING
Provider CCN: 31-5309
Period from 1/1/2025 to 12/31/2025

Worksheet A-6 Sunday, May 31, 2026 at 10:39:08 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 Laundry & Linen	A	LAUNDRY AND LINEN SE	6.00	88,655	0	HOUSEKEEPING	7.00	88,655	0
2	To reclass preventive vaccines	B	PREVENTIVE VACCINES	80.00	0	970	DRUGS: DRUGS CHARGED	41.00	0	970
500	TOTAL RECLASSIFICATIONS				88,655	970			88,655	970

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

ARISTACARE AT WHITING
Provider CCN: 31-5309
Period from 1/1/2025 to 12/31/2025

Worksheet A-7 Sunday, May 31, 2026 at 10:39:08 PM

RECONCILIATION OF CAPITAL COST CENTERS

PART I - ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES

		Beginning Balance	Acquisitions			Disposals and Retirements	Ending Balance	Fully Depreciated Assets
			Purchases	Donations	Total			
	DESCRIPTION	1	2	3	4	5	6	7
1	Land	0	0	0	0	0	0	0
2	Land Improvements	0	0	0	0	0	0	0
3	Buildings & Fixtures	0	0	0	0	0	0	0
4	Building Improvements	3,843,889	69,317	0	69,317	0	3,913,206	3,277,362
5	Fixed Equipment	0	0	0	0	0	0	0
6	Movable Equipment	2,198,620	92,464	0	92,464	0	2,291,084	1,649,579
7	Subtotal	6,042,509	161,781	0	161,781	0	6,204,290	4,926,941
8	Reconciling Items	0	0	0	0	0	0	0
9	Total	6,042,509	161,781	0	161,781	0	6,204,290	4,926,941

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

		Depreciation	Lease	Interest	Insurance	Taxes	Other Capital Related Costs	Total
	DESCRIPTION	1	2	3	4	5	6	7
1	CAPITAL RELATED COSTS - BUILDINGS & FIXTURES	474,939	0	446,087	175,801	180,364	30,000	1,307,191
2	CAPITAL RELATED COSTS - MOVABLE EQUIPMENT	854,166	33,033	0	0	0	0	887,199
3	TOTAL	1,329,105	33,033	446,087	175,801	180,364	30,000	2,194,390

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

ARISTACARE AT WHITING
Provider CCN: 31-5309
Period from 1/1/2025 to 12/31/2025

Worksheet A-8 Sunday, May 31, 2026 at 10:39:08 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	-725	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	-1,435,659		
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	-90	ADMINISTRATIVE AND GENERAL	4
17	VENDING MACHINES				
18	INCOME FROM IMPOSITION OF INTEREST, FINANCE, OR PENALTY CHAR				
19	INTEREST EXPENSE ON MEDICARE OVERPAYMENTS AND BORROWINGS TO				
20	DEPRECIATION--BUILDINGS AND FIXTUES			CAPITAL RELATED - BUILDINGS	1
21	DEPRECIATION--MOVABLE EQUIPMENT			CAPITAL RELATED - MOVABLE EQ	2
22	SHORT TERM INPATIENT HOSPICE CARE				
23	HOSPICE NON-CORE CONTRACTED SERVICES				
25	Othe Misc Income	B	-6,190	ADMINISTRATIVE AND GENERAL	4
26	Office AdvertisngNonAllow	A	-60,446	ADMINISTRATIVE AND GENERAL	4
27	Office Fines & Penalties	A	-12	ADMINISTRATIVE AND GENERAL	4
28	Office Medical Adv. Board	A	-12,000	ADMINISTRATIVE AND GENERAL	4
29	Bad Debt Expense	A	-828,692	ADMINISTRATIVE AND GENERAL	4
30	Bad Debt Expense	A	-120,000	ADMINISTRATIVE AND GENERAL	4
100	TOTAL		-2,463,814		

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

ARISTACARE AT WHITING
Provider CCN: 31-5309
Period from 1/1/2025 to 12/31/2025

Worksheet A-8-1 Sunday, May 31, 2026 at 10:39:08 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#	Description	Expense Item	Line # On Part II	Amount Allowable In Cost	Amount Included in Wkst A col 9	Net Adjustment
	1	2	3	4	5	6	7
1	1	CAPITAL RELATED - BUILDINGS & FIXTURES	Business Office - Build Depreciation	1	34,158	7	34,151
2	2	CAPITAL RELATED - MOVABLE EQUIPMENT	Business Office - Equip Depreciation	1	854,166	0	854,166
3	3	EMPLOYEE BENEFITS DEPARTMENT	Business Office - EHW	1	9,312	0	9,312
4	4	ADMINISTRATIVE AND GENERAL	Business Office - A&G	1	2,964	0	2,964
5	5	PLANT OP, MAINT & REPAIRS	Business Office - POMR	1	164,649	1,022,651	-858,002
6	1	CAPITAL RELATED - BUILDINGS & FIXTURES	Related party allowable capital componen	2	1,064,650	2,560,000	-1,495,350
7	4	ADMINISTRATIVE AND GENERAL	Related party allowable A&G	2	17,100	0	17,100
100		TOTALS			2,146,999	3,582,658	-1,435,659

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

	Interrela-tionship Indicator	Interrelationship Description (If Column 1=G)	Name	% of Ownership	Related Organization(s) Name	MCR CCN or H/O#	% of Ownership	Type of Business
#	1	2	3	4	5	6	7	8
1	A		Sidney Greenberger	40 %	Arista Care		50 %	Business Office
2	A		Sidney Greenberger	40 %	GK Whiting Holdings LLC		40 %	Real Estate
3	A		Heshy Klein	40 %	GK Whiting Holdings LLC		40 %	Real Estate
4	A		Heshy Klein	40 %	Arista Care		50 %	Business Office
5	A		Morris Weisel	10 %	GK Whiting Holdings LLC		10 %	Real Estate
6	A		Edward Lowinger	10 %	GK Whiting Holdings LLC		10 %	Real Estate

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

ARISTACARE AT WHITING
Provider CCN: 31-5309
Period from 1/1/2025 to 12/31/2025

Worksheet A-8-2 Sunday, May 31, 2026 at 10:39:08 PM

Provider-Based Physicians Adjustments

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

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

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

ARISTACARE AT WHITING
Provider CCN: 31-5309
Period from 1/1/2025 to 12/31/2025

Worksheet B Part I Sunday, May 31, 2026 at 10:39:08 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	1,307,191	1,307,191							
2	CAPITAL RELATED - MOVABLE EQUIPMENT	887,199		887,199						
3	EMPLOYEE BENEFITS DEPARTMENT	1,925,550	0	0	1,925,550					
4	ADMINISTRATIVE AND GENERAL	3,383,902	171,519	116,411	183,631	3,855,463	3,855,463			
5	PLANT OP, MAINT & REPAIRS	-160,748	33,590	22,797	27,354	-77,007	-21,942	-98,949		
6	LAUNDRY AND LINEN SERVICE	88,655	31,015	21,050	21,160	161,880	46,124	0	208,004	
7	HOUSEKEEPING	527,578	15,528	10,539	119,602	673,247	191,828	0	0	865,075
8	DIETARY	1,160,007	100,084	67,927	145,107	1,473,125	419,736	0	0	82,024
9	NURSING ADMINISTRATION	639,004	13,764	9,342	152,514	814,624	232,110	0	0	11,280
10	CENTRAL SERVICES AND SUPPLY	247,815	0	0	0	247,815	70,610	0	0	0
11	PHARMACY	0	0	0	0	0	0	0	0	0
12	MEDICAL RECORDS	43,389	14,241	9,666	10,356	77,652	22,125	0	0	11,672
13	MEDICAL SOCIAL SERVICES	150,027	4,360	2,959	35,808	193,154	55,035	0	0	3,573
14	ACTIVITIES PROGRAM	232,640	99,108	67,265	51,161	450,174	128,268	0	0	81,225
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	150,000	0	0	0	150,000	42,739	0	0	0
16	TRAINING AND IN-SERVICE EDUCATION	8,456	0	0	0	8,456	2,409	0	0	0
17	PATIENT TRANSPORTATION PART A	83,560	0	0	8,368	91,928	26,193	0	0	0
18	OTHER GENERAL SERVICE COST	0	0	0	0	0	0	0	0	0
	INPATIENT ROUTINE SERVICE COST CENTERS									
25	SKILLED NURSING FACILITY	5,674,898	793,590	538,615	1,017,259	8,024,362	2,286,369	0	208,004	650,393
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	43,861	0	0	0	43,861	12,497	0	0	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	0
32	LABORATORY	69,727	0	0	0	69,727	19,867	0	0	0
33	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	0
34	RESPIRATORY THERAPY	70,391	0	0	16,574	86,965	24,779	0	0	0
35	PHYSICAL THERAPY	303,218	25,410	17,246	72,371	418,245	119,170	0	0	20,825
36	OCCUPATIONAL THERAPY	182,594	0	0	43,581	226,175	64,444	0	0	0
37	SPEECH LANGUAGE PATHOLOGIST	86,747	0	0	20,704	107,451	30,616	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	280,166	0	0	0	280,166	79,827	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 WHITING
Provider CCN: 31-5309
Period from 1/1/2025 to 12/31/2025

Worksheet B Part I Sunday, May 31, 2026 at 10:39:08 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	1,974,885								
9	NURSING ADMINISTRATION	0	1,058,014							
10	CENTRAL SERVICES AND SUPPLY	0	0	318,425						
11	PHARMACY	0	0	0	0					
12	MEDICAL RECORDS	0	0	0	0	111,449				
13	MEDICAL SOCIAL SERVICES	0	0	0	0	0	251,762			
14	ACTIVITIES PROGRAM	0	0	0	0	0	0	659,667		
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	192,739	
16	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	0	10,865
17	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	0
18	OTHER GENERAL SERVICE COST	0	0	0	0	0	0	0	0	0
	INPATIENT ROUTINE SERVICE COST CENTERS									
25	SKILLED NURSING FACILITY	1,974,885	1,058,014	318,425	0	111,449	251,762	659,667	192,739	10,865
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 WHITING
Provider CCN: 31-5309
Period from 1/1/2025 to 12/31/2025

Worksheet B Part I Sunday, May 31, 2026 at 10:39:08 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	118,121				
18	OTHER GENERAL SERVICE COST	0	0			
	INPATIENT ROUTINE SERVICE COST CENTERS					
25	SKILLED NURSING FACILITY	118,121	0	15,865,055	0	15,865,055
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	56,358	0	56,358
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0
32	LABORATORY	0	0	89,594	0	89,594
33	INTRAVENOUS THERAPY	0	0	0	0	0
34	RESPIRATORY THERAPY	0	0	111,744	0	111,744
35	PHYSICAL THERAPY	0	0	558,240	0	558,240
36	OCCUPATIONAL THERAPY	0	0	290,619	0	290,619
37	SPEECH LANGUAGE PATHOLOGIST	0	0	138,067	0	138,067
38	AUDIOLOGY	0	0	0	0	0
39	ELECTROCARDIOLOGY	0	0	0	0	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0
41	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	359,993	0	359,993
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 WHITING
Provider CCN: 31-5309
Period from 1/1/2025 to 12/31/2025

Worksheet B Part I Sunday, May 31, 2026 at 10:39:08 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	970	0	0	0	970	276	0	0	0
89	Subtotals	17,386,797	1,302,209	883,817	1,925,550	17,378,433	3,853,080	0	208,004	860,992
	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	4,982	3,382	0	8,364	2,383	0	0	4,083
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	-98,949	0	0
100	TOTAL	17,386,797	1,307,191	887,199	1,925,550	17,386,797	3,855,463	-98,949	208,004	865,075

ARISTACARE AT WHITING
Provider CCN: 31-5309
Period from 1/1/2025 to 12/31/2025

Worksheet B Part I Sunday, May 31, 2026 at 10:39:08 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	1,974,885	1,058,014	318,425	0	111,449	251,762	659,667	192,739	10,865
	NONREIMBURSABLE COST CENTERS									
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	0
91	NONPAID WORKERS	0	0	0	0	0	0	0	0	0
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	0
93	Marketing	0	0	0	0	0	0	0	0	0
93.01	Assisted Living	0	0	0	0	0	0	0	0	0
93.02	Independent Living	0	0	0	0	0	0	0	0	0
98	Cross Foot Adjustments	0	0	0	0	0	0	0	0	0
99	Negative Cost Center	0	0	0	0	0	0	0	0	0
100	TOTAL	1,974,885	1,058,014	318,425	0	111,449	251,762	659,667	192,739	10,865

ARISTACARE AT WHITING
Provider CCN: 31-5309
Period from 1/1/2025 to 12/31/2025

Worksheet B Part I Sunday, May 31, 2026 at 10:39:08 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	1,246	0	1,246
89	Subtotals	118,121	0	17,470,916	0	17,470,916
	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	14,830	0	14,830
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	-98,949	0	-98,949
100	TOTAL	118,121	0	17,386,797	0	17,386,797

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

ARISTACARE AT WHITING
Provider CCN: 31-5309
Period from 1/1/2025 to 12/31/2025

Worksheet B Part II Sunday, May 31, 2026 at 10:39:08 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	171,519	116,411	287,930	0	287,930			
5	PLANT OP, MAINT & REPAIRS	0	33,590	22,797	56,387	0	-1,639	54,748		
6	LAUNDRY AND LINEN SERVICE	0	31,015	21,050	52,065	0	3,445	1,541	57,051	
7	HOUSEKEEPING	0	15,528	10,539	26,067	0	14,326	771	0	41,164
8	DIETARY	0	100,084	67,927	168,011	0	31,347	4,972	0	3,903
9	NURSING ADMINISTRATION	0	13,764	9,342	23,106	0	17,334	684	0	537
10	CENTRAL SERVICES AND SUPPLY	0	0	0	0	0	5,273	0	0	0
11	PHARMACY	0	0	0	0	0	0	0	0	0
12	MEDICAL RECORDS	0	14,241	9,666	23,907	0	1,652	707	0	555
13	MEDICAL SOCIAL SERVICES	0	4,360	2,959	7,319	0	4,110	217	0	170
14	ACTIVITIES PROGRAM	0	99,108	67,265	166,373	0	9,579	4,923	0	3,865
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	3,192	0	0	0
16	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	180	0	0	0
17	PATIENT TRANSPORTATION PART A	0	0	0	0	0	1,956	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	793,590	538,615	1,332,205	0	170,747	39,423	57,051	30,949
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	933	0	0	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	0
32	LABORATORY	0	0	0	0	0	1,484	0	0	0
33	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	0
34	RESPIRATORY THERAPY	0	0	0	0	0	1,851	0	0	0
35	PHYSICAL THERAPY	0	25,410	17,246	42,656	0	8,900	1,262	0	991
36	OCCUPATIONAL THERAPY	0	0	0	0	0	4,813	0	0	0
37	SPEECH LANGUAGE PATHOLOGIST	0	0	0	0	0	2,286	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	5,962	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 WHITING
Provider CCN: 31-5309
Period from 1/1/2025 to 12/31/2025

Worksheet B Part II Sunday, May 31, 2026 at 10:39:08 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	208,233								
9	NURSING ADMINISTRATION	0	41,661							
10	CENTRAL SERVICES AND SUPPLY	0	0	5,273						
11	PHARMACY	0	0	0	0					
12	MEDICAL RECORDS	0	0	0	0	26,821				
13	MEDICAL SOCIAL SERVICES	0	0	0	0	0	11,816			
14	ACTIVITIES PROGRAM	0	0	0	0	0	0	184,740		
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	3,192	
16	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	0	180
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	208,233	41,661	5,273	0	26,821	11,816	184,740	3,192	180
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 WHITING
Provider CCN: 31-5309
Period from 1/1/2025 to 12/31/2025

Worksheet B Part II Sunday, May 31, 2026 at 10:39:08 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	1,956				
18	OTHER GENERAL SERVICE COST	0	0			
	INPATIENT ROUTINE SERVICE COST CENTERS					
25	SKILLED NURSING FACILITY	1,956	0	2,114,247	0	2,114,247
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	933	0	933
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0
32	LABORATORY	0	0	1,484	0	1,484
33	INTRAVENOUS THERAPY	0	0	0	0	0
34	RESPIRATORY THERAPY	0	0	1,851	0	1,851
35	PHYSICAL THERAPY	0	0	53,809	0	53,809
36	OCCUPATIONAL THERAPY	0	0	4,813	0	4,813
37	SPEECH LANGUAGE PATHOLOGIST	0	0	2,286	0	2,286
38	AUDIOLOGY	0	0	0	0	0
39	ELECTROCARDIOLOGY	0	0	0	0	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0
41	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	5,962	0	5,962
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 WHITING
Provider CCN: 31-5309
Period from 1/1/2025 to 12/31/2025

Worksheet B Part II Sunday, May 31, 2026 at 10:39:08 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	21	0	0	0
89	Subtotals	0	1,302,209	883,817	2,186,026	0	287,752	54,500	57,051	40,970
	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	4,982	3,382	8,364	0	178	248	0	194
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	1,307,191	887,199	2,194,390	0	287,930	54,748	57,051	41,164

ARISTACARE AT WHITING
Provider CCN: 31-5309
Period from 1/1/2025 to 12/31/2025

Worksheet B Part II Sunday, May 31, 2026 at 10:39:08 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	208,233	41,661	5,273	0	26,821	11,816	184,740	3,192	180
	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	208,233	41,661	5,273	0	26,821	11,816	184,740	3,192	180

ARISTACARE AT WHITING
Provider CCN: 31-5309
Period from 1/1/2025 to 12/31/2025

Worksheet B Part II Sunday, May 31, 2026 at 10:39:08 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	21	0	21
89	Subtotals	1,956	0	2,185,406	0	2,185,406
	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	8,984	0	8,984
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	1,956	0	2,194,390	0	2,194,390

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

ARISTACARE AT WHITING
Provider CCN: 31-5309
Period from 1/1/2025 to 12/31/2025

Worksheet B-1 Sunday, May 31, 2026 at 10:39:08 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	62,967								
2	CAPITAL RELATED - MOVABLE EQUIPMENT		62,967							
3	EMPLOYEE BENEFITS DEPARTMENT	0	0	8,067,669						
4	ADMINISTRATIVE AND GENERAL	8,262	8,262	769,375	-3,855,463	13,531,334				
5	PLANT OP, MAINT & REPAIRS	1,618	1,618	114,606	0	-77,007	53,087			
6	LAUNDRY AND LINEN SERVICE	1,494	1,494	88,655	0	161,880	1,494	49,095		
7	HOUSEKEEPING	748	748	501,110	0	673,247	748	0	50,845	
8	DIETARY	4,821	4,821	607,968	0	1,473,125	4,821	0	4,821	147,285
9	NURSING ADMINISTRATION	663	663	639,004	0	814,624	663	0	663	0
10	CENTRAL SERVICES AND SUPPLY	0	0	0	0	247,815	0	0	0	0
11	PHARMACY	0	0	0	0	0	0	0	0	0
12	MEDICAL RECORDS	686	686	43,389	0	77,652	686	0	686	0
13	MEDICAL SOCIAL SERVICES	210	210	150,027	0	193,154	210	0	210	0
14	ACTIVITIES PROGRAM	4,774	4,774	214,355	0	450,174	4,774	0	4,774	0
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	150,000	0	0	0	0
16	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	8,456	0	0	0	0
17	PATIENT TRANSPORTATION PART A	0	0	35,060	0	91,928	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	38,227	38,227	4,262,120	0	8,024,362	38,227	49,095	38,227	147,285
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	43,861	0	0	0	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	0
32	LABORATORY	0	0	0	0	69,727	0	0	0	0
33	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	0
34	RESPIRATORY THERAPY	0	0	69,441	0	86,965	0	0	0	0
35	PHYSICAL THERAPY	1,224	1,224	303,218	0	418,245	1,224	0	1,224	0
36	OCCUPATIONAL THERAPY	0	0	182,594	0	226,175	0	0	0	0
37	SPEECH LANGUAGE PATHOLOGIST	0	0	86,747	0	107,451	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	280,166	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 WHITING
Provider CCN: 31-5309
Period from 1/1/2025 to 12/31/2025

Worksheet B-1 Sunday, May 31, 2026 at 10:39:08 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	49,095								
10	CENTRAL SERVICES AND SUPPLY	0	49,095							
11	PHARMACY	0	0	49,095						
12	MEDICAL RECORDS	0	0	0	49,095					
13	MEDICAL SOCIAL SERVICES	0	0	0	0	49,095				
14	ACTIVITIES PROGRAM	0	0	0	0	0	49,095			
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	49,095		
16	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	49,095	
17	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	49,095
18	OTHER GENERAL SERVICE COST	0	0	0	0	0	0	0	0	0
	INPATIENT ROUTINE SERVICE COST CENTERS									
25	SKILLED NURSING FACILITY	49,095	49,095	49,095	49,095	49,095	49,095	49,095	49,095	49,095
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 WHITING
Provider CCN: 31-5309
Period from 1/1/2025 to 12/31/2025

Worksheet B-1 Sunday, May 31, 2026 at 10:39:08 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	49,095
	INPATIENT ROUTINE SERVICE COST CENTERS	
25	SKILLED NURSING FACILITY	49,095
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 WHITING
Provider CCN: 31-5309
Period from 1/1/2025 to 12/31/2025

Worksheet B-1 Sunday, May 31, 2026 at 10:39:08 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	970	0	0	0	0
89	Subtotal	62,727	62,727	8,067,669	0	13,599,977	52,847	49,095	50,605	147,285
	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	240	240	0	0	8,364	240	0	240	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	1,307,191	887,199	1,925,550	0	3,855,463	-98,949	208,004	865,075	1,974,885
103	Unit Cost Multiplier per Bp1	20.759938	14.089904	0.238675	0.000000	0.284929	-1.863903	4.236765	17.013964	13.408596
104	Cost to be Allocated per Bp2	0	0	0	0	287,930	54,748	57,051	41,164	208,233
105	Unit Cost Multiplier per Bp2	0.000000	0.000000	0.000000	0.000000	0.021279	1.031288	1.162053	0.809598	1.413810

ARISTACARE AT WHITING
Provider CCN: 31-5309
Period from 1/1/2025 to 12/31/2025

Worksheet B-1 Sunday, May 31, 2026 at 10:39:08 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	49,095	49,095	49,095	49,095	49,095	49,095	49,095	49,095	49,095
	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	1,058,014	318,425	0	111,449	251,762	659,667	192,739	10,865	118,121
103	Unit Cost Multiplier per Bp1	21.550341	6.485895	0.000000	2.270068	5.128058	13.436541	3.925838	0.221306	2.405968
104	Cost to be Allocated per Bp2	41,661	5,273	0	26,821	11,816	184,740	3,192	180	1,956
105	Unit Cost Multiplier per Bp2	0.848579	0.107404	0.000000	0.546308	0.240676	3.762909	0.065017	0.003666	0.039841

ARISTACARE AT WHITING
Provider CCN: 31-5309
Period from 1/1/2025 to 12/31/2025

Worksheet B-1 Sunday, May 31, 2026 at 10:39:08 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	49,095
	NONREIMBURSABLE COST CENTERS	
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0
91	NONPAID WORKERS	0
92	PHYSICIAN PRIVATE OFFICES	0
93	Marketing	0
93.01	Assisted Living	0
93.02	Independent Living	0
98	Cross Foot Adjustments	0
99	Negative Cost Center	0
102	Cost to be Allocated per Bp1	0
103	Unit Cost Multiplier per Bp1	0.000000
104	Cost to be Allocated per Bp2	0
105	Unit Cost Multiplier per Bp2	0.000000

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

ARISTACARE AT WHITING
Provider CCN: 31-5309
Period from 1/1/2025 to 12/31/2025

Worksheet B-2 Sunday, May 31, 2026 at 10:39:08 PM

Post Step Down Adjustments

Worksheet B

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

Worksheet has no records.

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

ARISTACARE AT WHITING
Provider CCN: 31-5309
Period from 1/1/2025 to 12/31/2025

Worksheet C Sunday, May 31, 2026 at 10:39:08 PM

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS

CMS #	COST CENTER	TOTAL COST 1	CHARGES TOTAL CHARGES 2	CHARGES RECLASS-IFICATIONS 3	CHARGES RECLASSIFIED CHARGES 4	COST TO CHARGE RATIO 5
	INPATIENT ROUTINE NURSING COST CENTERS					
25	SKILLED NURSING FACILITY	15,865,055	20,055,375	-898,729	19,156,646	
26	NURSING FACILITY	0	0	0	0	
27	ICF/IID	0	0	0	0	
	ANCILLARY SERVICE COST CENTERS					
30	RADIOLOGY - DIAGNOSTIC	56,358	0	0	0	
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	
32	LABORATORY	89,594	342,750	0	342,750	0.261398
33	INTRAVENOUS THERAPY	0	0	0	0	
34	RESPIRATORY THERAPY	111,744	0	0	0	
35	PHYSICAL THERAPY	558,240	0	345,223	345,223	1.617042
36	OCCUPATIONAL THERAPY	290,619	7,425	415,735	423,160	0.686783
37	SPEECH LANGUAGE PATHOLOGIST	138,067	0	137,771	137,771	1.002148
38	AUDIOLOGY	0	0	0	0	
39	ELECTROCARDIOLOGY	0	0	0	0	
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	
41	DRUGS: DRUGS CHARGED TO PATIENTS	359,993	227,038	-970	226,068	1.592410
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	1,246	0	970	970	1.284536
100	TOTAL	17,470,916	20,632,588	0	20,632,588	

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

ARISTACARE AT WHITING
Provider CCN: 31-5309
Period from 1/1/2025 to 12/31/2025

Worksheet C-6 Sunday, May 31, 2026 at 10:39:08 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	970	DRUGS: DRUGS CHARGED TO	41.00	970
2	To Reclass P/T	B	PHYSICAL THERAPY	35.00	345,223	SKILLED NURSING FACILITY	25.00	345,223
3	To Reclass O/T	C	OCCUPATIONAL THERAPY	36.00	415,735	SKILLED NURSING FACILITY	25.00	415,735
4	To Reclass Speech Language Pathologi	D	SPEECH LANGUAGE PATHOLOG	37.00	137,771	SKILLED NURSING FACILITY	25.00	137,771
500	TOTAL RECLASSIFICATIONS				899,699			899,699

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

ARISTACARE AT WHITING
Provider CCN: 31-5309
Period from 1/1/2025 to 12/31/2025

Worksheet D SNF Title V Sunday, May 31, 2026 at 10:39:08 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 WHITING
Provider CCN: 31-5309
Period from 1/1/2025 to 12/31/2025

Worksheet D SNF Title XIX Sunday, May 31, 2026 at 10:39:08 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 WHITING
Provider CCN: 31-5309
Period from 1/1/2025 to 12/31/2025

Worksheet D SNF Title XVIII Sunday, May 31, 2026 at 10:39:08 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	0.261398	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	1.617042	345,223	0	0	558,240	0	0
36	OCCUPATIONAL THERAPY	0.686783	415,735	0	0	285,520	0	0
37	SPEECH LANGUAGE PATHOLOGIST	1.002148	137,771	0	0	138,067	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	1.592410	221,409	0	0	352,574	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	1.284536	0	0	970	0	0	1,246
100	TOTAL		1,120,138	0	970	1,334,401	0	1,246

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

ARISTACARE AT WHITING
Provider CCN: 31-5309
Period from 1/1/2025 to 12/31/2025

Worksheet D-1 Sunday, May 31, 2026 at 10:39:08 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 WHITING
Provider CCN: 31-5309
Period from 1/1/2025 to 12/31/2025

Worksheet D-1 Sunday, May 31, 2026 at 10:39:08 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 PRIVATE ROOM DIFFERENTIAL ADJUSTMENT	0
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 PROGRAM INPATIENT ROUTINE SERVICE COSTS	0
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 WHITING
Provider CCN: 31-5309
Period from 1/1/2025 to 12/31/2025

Worksheet D-1 Sunday, May 31, 2026 at 10:39:08 PM

Program: Title XVIII
Component: Skilled Nursing Facility

COMPUTATION OF INPATIENT ROUTINE COSTS

CMS #	INPATIENT DAYS	AMOUNT
1	INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS	49,095
2	PRIVATE ROOM DAYS	0
3	PROGRAM INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS	7,456
4	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	0
5	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST PRIVATE ROOM DIFFERENTIAL ADJUSTMENT	15,865,055
6	GENERAL INPATIENT ROUTINE SERVICE CHARGES	20,055,375
7	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	0.791062
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 PROGRAM INPATIENT ROUTINE SERVICE COSTS	15,865,055
16	ADJUSTED GENERAL INPATIENT SERVICE COST PER DIEM	323.15
17	PROGRAM ROUTINE SERVICE COST	2,409,406
18	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM	0
19	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	2,409,406
20	CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS	2,114,247
21	PER DIEM CAPITAL RELATED COSTS	43.06
22	PROGRAM CAPITAL RELATED COST	321,055
23	INPATIENT ROUTINE SERVICE COST	2,088,351
24	AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS	0
25	TOTAL PROGRAM ROUTINE SERVICE COSTS FOR COMPARISON TO THE COST LIMITATION	2,088,351
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 WHITING
Provider CCN: 31-5309
Period from 1/1/2025 to 12/31/2025

Worksheet E Part A Sunday, May 31, 2026 at 10:39:08 PM

Calculation of Reimbursement Settlement - Medicare Part A

1	INPATIENT PPS AMOUNT	6,497,462
2	ALLOWABLE BAD DEBTS	481,366
3	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL ELIGIBLE BENEFICIARIES	199,550
4	REIMBURSABLE BAD DEBTS	312,888
5	TOTAL REIMBURSABLE COST	6,810,350
6	PRIMARY PAYER AMOUNTS	0
7	COINSURANCE	1,090,657
8		0
9	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT BEFORE SEQUESTRATION	0
10	SEQUESTRATION AMOUNT FOR NON-CLAIMS BASED ITEMS	6,258
11	SEQUESTRATION AMOUNT	108,136
12	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0
13	NET REIMBURSABLE COST	5,605,299
14	INTERIM PAYMENTS	5,490,419
15	TENTATIVE ADJUSTMENT	0
16	BALANCE DUE PROVIDER/PROGRAM	114,880
17	PROTESTED AMOUNTS	

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

ARISTACARE AT WHITING
Provider CCN: 31-5309
Period from 1/1/2025 to 12/31/2025

Worksheet E Part B Sunday, May 31, 2026 at 10:39:08 PM

Calculation of Reimbursement Settlement - Medicare Part B

1	PART B ANCILLARY SERVICE COSTS	0
2	PREVENTIVE VACCINES	1,246
3	TOTAL REASONABLE COSTS	1,246
4	MEDICARE PART B ANCILLARY CHARGES	970
5	COST OF COVERED SERVICES	970
6	ALLOWABLE BAD DEBTS	0
7	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL-ELIGIBLE BENEFICIARIES	0
8	REIMBURSABLE BAD DEBTS	0
9	TOTAL REIMBURSABLE COST	970
10	PRIMARY PAYER AMOUNTS	0
11	COINSURANCE AND DEDUCTIBLES	0
12		0
13	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT BEFORE SEQUESTRATION	0
14	SEQUESTRATION AMOUNT	19
15	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0
16	NET REIMBURSABLE COST	951
17	INTERIM PAYMENTS	951
18	TENTATIVE ADJUSTMENT	0
19	BALANCE DUE PROVIDER/PROGRAM	0
20	PROTESTED AMOUNTS	

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

ARISTACARE AT WHITING
Provider CCN: 31-5309
Period from 1/1/2025 to 12/31/2025

Worksheet E-1 Sunday, May 31, 2026 at 10:39:08 PM

Analysis of Payments to Providers for Service Rendered

CMS #	DESCRIPTION	Inpatient Part A Mo/Day/Year	Inpatient Part A Amount	Part B Mo/Day/Year	Part B Amount
		1	2	3	4
1	Total interim payments paid to provider		5,458,750		951
2	Interim payments payable		0		0
3	RETROACTIVE LUMP SUM ADJUSTMENTS				
3.01	Program to Provider	12/04/2025	31,669		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		31,669		0
4	TOTAL INTERIM PAYMENTS		5,490,419		951
	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 WHITING
Provider CCN: 31-5309
Period from 1/1/2025 to 12/31/2025

Worksheet G Sunday, May 31, 2026 at 10:39:08 PM

BALANCE SHEET

CMS #	ASSETS	Amount 1
	CURRENT ASSETS	
1	CASH ON HAND AND IN BANKS	1,617,267
2	TEMPORARY INVESTMENTS	0
3	NOTES RECEIVABLE	0
4	ACCOUNTS RECEIVABLE	2,260,330
5	OTHER RECEIVABLES	0
6	LESS: ALLOWANCES FOR UNCOLLECTIBLE NOTES AND ACCOUNTS RECEIVABLE	170,889
7	INVENTORY	2,774
8	PREPAID EXPENSES	117,656
9	OTHER CURRENT ASSETS	112,031
10	DUE FROM OTHER FUNDS	0
11	TOTAL CURRENT ASSETS	3,939,169
	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	3,913,206
18	LESS: ACCUMULATED DEPRECIATION	0
19	FIXED EQUIPMENT	0
20	LESS: ACCUMULATED DEPRECIATION	0
21	AUTOMOBILES AND TRUCKS	18,435
22	LESS: ACCUMULATED DEPRECIATION	0
23	MAJOR MOVABLE EQUIPMENT	2,291,084
24	LESS: ACCUMULATED DEPRECIATION	5,543,428
25	MINOR EQUIPMENT - DEPRECIABLE	0
26	MINOR EQUIPMENT - NONDEPRECIABLE	0
27	OTHER FIXED ASSETS	0
28	TOTAL FIXED ASSETS	679,297
	OTHER ASSETS	
29	INVESTMENTS	0
30	DEPOSITS ON LEASES	0
31	DUE FROM OWNERS/OFFICERS	0
32	OTHER ASSETS	0
33	TOTAL OTHER ASSETS	0
34	TOTAL ASSETS	4,618,466
	CURRENT LIABILITIES	
35	ACCOUNTS PAYABLE	1,628,613
36	SALARIES, WAGES & FEES PAYABLE	587,785
37	PAYROLL TAXES PAYABLE	280,142
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	1,892,023
43	TOTAL CURRENT LIABILITIES	4,388,563
	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	4,388,563
	CAPITAL ACCOUNTS	
51	FUND BALANCES	229,903
52	TOTAL LIABILITIES AND FUND BALANCES	4,618,466

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

ARISTACARE AT WHITING
Provider CCN: 31-5309
Period from 1/1/2025 to 12/31/2025

Worksheet G-2 Part I Sunday, May 31, 2026 at 10:39:08 PM

Statement of Patient Revenues and Operating Expenses

PART I - PATIENT REVENUES

		INPATIENT					OUTPATIENT					
		MEDICARE FFS	MEDICARE HMO	MEDICAID	MEDICAID HMO	OTHER	MEDICARE FFS	MEDICARE HMO	MEDICAID	MEDICAID HMO	OTHER	TOTAL
	GENERAL INPATIENT ROUTINE CARE SERVICES	1	2	3	4	5	6	7	8	9	10	11
1	SKILLED NURSING FACILITY	6,419,290	1,960,344	1,079,488	8,100,335	2,495,919						20,055,376
2	NURSING FACILITY	0	0	0	0	0						0
3	ICF/IID											0
4	TOTAL GENERAL INPATIENT CARE SERVICES	6,419,290	1,960,344	1,079,488	8,100,335	2,495,919						20,055,376
5	ANCILLARY SERVICES	577,213	0	0	0	0	0	0	0	0	0	577,213
6	HOME HEALTH AGENCY						0	0	0	0	0	0
7	AMBULANCE		0	0	0	0	0	0	0	0	0	0
8	HOSPICE	0	0	0	0	0	0	0	0	0	0	0
9	ALL OTHER REVENUES	0	0	0	0	0	0	0	0	0	0	0
10	TOTAL PATIENT REVENUES	6,996,503	1,960,344	1,079,488	8,100,335	2,495,919	0	0	0	0	0	20,632,589

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

ARISTACARE AT WHITING
Provider CCN: 31-5309
Period from 1/1/2025 to 12/31/2025

Worksheet G-2 Part II Sunday, May 31, 2026 at 10:39:08 PM

Statement of Patient Revenues and Operating Expenses

PART II - OPERATING EXPENSES

CMS #	Description	
11	OPERATING EXPENSES	19,850,611
12	ADD (SPECIFY)	0
13	TOTAL ADDITIONS	0
14	DEDUCT (SPECIFY)	0
15	TOTAL DEDUCTIONS	0
16	TOTAL OPERATING EXPENSES	19,850,611

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

ARISTACARE AT WHITING
Provider CCN: 31-5309
Period from 1/1/2025 to 12/31/2025

Worksheet G-3 Sunday, May 31, 2026 at 10:39:08 PM

Statement of Revenues and Expenses

CMS #	Description	
	Income From Services to Patients:	
1	TOTAL PATIENT REVENUES	20,632,589
2	LESS: CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENT ACCOUNTS	301,884
3	NET PATIENT REVENUES	20,330,705
4	LESS: TOTAL OPERATING EXPENSES	19,850,611
5	NET INCOME FROM SERVICES TO PATIENTS	480,094
	Other Income:	
6	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.	0
7	INCOME FROM INVESTMENTS	725
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	90
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 _____)	-13,493
25	PHE FUNDING	0
26	TOTAL OTHER INCOME	-12,678
27	TOTAL INCOME	467,416
	Expenses:	
28	OTHER EXPENSES (SPECIFY _____)	0
29		0
30		0
31	TOTAL OTHER EXPENSES	0
32	NET INCOME (LOSS) FOR THE PERIOD	467,416