CEDAR OAKS HEALTHCARE, LLC
D/B/A ARISTACARE AT CEDAR OAKS
Financial Statements

December 31, 2025

SAUL N. FRIEDMAN & CO.

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

Member
American Institute of Certified Public Accountants
NYS Society of Certified Public Accountants
1333 60th Street • Brooklyn, NY 11219
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INDEPENDENT AUDITORS' REPORT

To the Members of
Cedar Oaks Healthcare, LLC
Cranford, N.J

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Cedar Oaks Healthcare, LLC d/b/a AristaCare at Cedar Oaks (a limited liability company), which comprise the balance sheets as of December 31, 2025, and the related statements of income and members' deficit and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Cedar Oaks Healthcare, 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 Cedar Oaks Healthcare, 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 Cedar Oaks Healthcare, 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 Cedar Oaks Healthcare, 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 Cedar Oaks Healthcare, 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

CEDAR OAKS HEALTHCARE, LLC
D/B/A ARISTACARE AT CEDAR OAKS
Balance Sheet
December 31, 2025

ASSETS

Current assets:		
Cash	$	1,483,146
Cash - restricted		55,555
Accounts receivable - net		1,792,656
Due from related entity		153,487
Prepaid expenses		265,127
Total current assets		3,749,971
Property and equipment, net		786,458
Total Assets	**$**	**4,536,429**

LIABILITIES AND MEMBERS' DEFICIT

Current liabilities:		
Accounts payable	$	2,367,936
Accrued expenses		1,641,351
Accrued and withheld taxes		129,355
Patients' funds and deposits payable		126,195
Total current liabilities		4,264,837
Liabilities:		
Notes payable		1,626,845
Due to landlord		304,507
Total liabilities		6,196,189
Members' deficit		(1,659,760)
Total Liabilities and Members' Deficit	**$**	**4,536,429**

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

CEDAR OAKS HEALTHCARE, LLC
D/B/A ARISTACARE AT CEDAR OAKS
Statement of Income and Members' Deficit
Year Ended December 31, 2025

Revenues	$ 27,203,455
Operating expenses	28,085,212
Loss from operations	(881,757)
Non-operating revenue (expenses)	
Interest income	4,751
Interest expense	(172,330)
Net loss	**(1,049,336)**
Members' deficit at beginning of year	(480,424)
Members' distributions	(130,000)
Members' deficit at end of year	$ (1,659,760)

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

CEDAR OAKS HEALTHCARE, LLC
D/B/A ARISTACARE AT CEDAR OAKS
Statement of Cash Flows
Year Ended December 31, 2025

Cash flows from operating activities:	
Net loss	$ (1,049,336)
Adjustments to reconcile net loss to net cash provided by (used in) operating activities:	
Depreciation	170,876
Changes in operating assets and liabilities:	
Accounts receivable	1,352,557
Prepaid expenses	(8,092)
Due from related entity	280,534
Accounts payable	(171,245)
Accrued expenses and taxes	(12,499)
Patients' funds and deposits payable	(8,052)
Net cash provided by operating activities	554,743
Cash flows from investing activities:	
Purchase of property and equipment	(188,049)
Cash flows from financing activities:	
Members' distributions	(130,000)
Decrease in notes payable	(124,507)
Net cash used in financing activities	(254,507)
Net increase in cash and restricted cash	112,187
Cash and restricted cash at beginning of year	1,426,514
Cash and restricted cash at end of year	$ 1,538,701
Supplemental disclosure of cash flow information:	
Cash paid during the year for:	
Interest	$ 172,330

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

Cedar Oaks Healthcare, LLC, (the "Company") was formed in the State of New Jersey on November 28, 2006, with a perpetual life. The limited liability company was licensed to operate a long-term care facility consisting of 230 long-term beds, in South Plainfield, 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 $11,268.

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

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

Cash and cash equivalents	$ 1,483,146
Restricted cash for residents	55,555
Total	$ 1,583,701

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

Property and equipment

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

Income taxes

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

Estimates

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

Revenues

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.

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

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

Revenues (continued

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.

Advertising

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

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

Guaranteed payments to members

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

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 – Advertising:

Advertising expenses were $90,562 for the year. There were no direct response advertising costs either capitalized or expensed.

Note 3 – Property and Equipment:

Property and equipment are summarized as follows:

	Life (Years)	2025
Furniture and equipment	5-7	$ 1,778,393
Leasehold improvements	10	4,075,665
		5,854,058
Less accumulated depreciation		(5,067,600)
		$ 786,458

Depreciation expense was $170,876, for the year.

Note 4 – Leases:

The Company occupies its premises under an operating sublease with an initial term of 10 years, which expired in March 2017 and has two renewal options for ten years each. The lease provides for a net basic annual rent plus all real estate taxes and operating expenses. The net basic annual rent calls for a minimum annual rent of $1,925,000 per annum for years 4-10 of the initial term. Subsequent net basic annual rent will be negotiated at that time. Net basic annual rent expense for the year was $2,350,000 in addition to real estate taxes of $418,775.

On August 26, 2015, management sent a letter to its property owner, JEM Realty, LLC, stating, "This is to serve as written notice pursuant to Article 53 of the Sublease that Subtenant hereby exercises Subtenant's First Renewal Option (as defined and more particularly described in the Sublease). We look forward to meeting with you, Eddie and Jeff (the other members of the Sub-landlord) to come to an agreement on the Net Basic Annual Rent for the First Renewal Term as provided in the Sublease." As of the date of these financial statements, management has not finalized its negotiations with the property owner, and as such, rent is being paid on a monthly-by-month basis, and therefore, the Company cannot determine what its future minimum lease obligations will be.

Note 5 – Economic Dependency:

During the year, the Company purchased a substantial portion of its services from three vendors. Purchases from these vendors were approximately $2,012,086. The balances due to these vendors and included in accounts payable at December 31, 2025, was $893,139.

Note 6 – Revenues:

Approximately 56% of revenue was derived from billings to the New Jersey Department of Health for stays by Medicaid patients.

Approximately 30% of revenue was derived from billings to the Federal government for stays by Medicare patients covered by Part A and for services provided which are covered by Medicare Part B.

There were no adjustments to the company's revenues as a result of audits or appeals to interim rates received in prior years.

Note 7 – Notes Payable:

On April 15, 2011, the Company received a loan in the original amount of $250,000 with a maturity date of April 15, 2016, with interest payable at 10% per annum. Monthly payments consist of interest only payments based on the average monthly balance due. As of April 15, 2016, the note had matured, but the company has a verbal agreement with the noteholder to continue to make monthly interest only payments until such time that the company will decide to repay the principal amount of the loan, or a new maturity date is negotiated. During 2025 the Company began making principal payments against the loan.

On April 1, 2016, the Company extended a loan that had matured, in the original amount of $400,000 with a new maturity date of April 1, 2022, with interest payable at 10% per annum. Monthly payments consist of interest only payments based on the average monthly balance due. During 2025 the Company began making principal payments against the loan.

As of December 31, 2025, the balance owed on this note was $560,678.

On January 22, 2012, the Company received a loan in the original amount of $1,900,000 with a maturity date of January 22, 2017, with interest payable at 10% per annum. As of December 31, 2017, the company repaid $700,000 of the note. The current loan agreement states Monthly payments consist of interest only payments based on the average monthly balance due. As of the date of these financial statements, the note had matured, but the company has a verbal agreement with the noteholder that on a month-by-month basis, the company will continue to make interest only payments until such time that the company will decide to repay the principal amount of the loan, or a new maturity date is negotiated. During 2025 the Company began making principal payments against the loan. As of December 31, 2025, the balance owed on this note was $1,066,167.

Note 8 – Concentration of Credit Risk:

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

As of December 31, 2025, the Company had approximately 41% of its receivables due from the New Jersey Department of Health, and 30% of its receivables due from the Federal government for Medicare recipients.

As of December 31, 2025, approximately 37% of the accounts payable balance was payable to three vendors.

Note 9 - Related Party Transactions:

The Company obtained fiscal services from a related company, which is related through common ownership. Total services purchased during the year amounted to $1,643,092. On December 31, 2025, there was a prepayment of $27,850

Note 10 - Employee Benefit Plans:

Effective March 1, 2007, 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 Company's discretion. Employer contributions were $44,862 for the year.

Union employees are covered by a multi-employer pension plan. Contributions to the plan totaled $343,804 for the year.

Note 11 - Contingencies:

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

INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION

To the Members of
Cedar Oaks Healthcare, LLC
Cranford, N.J

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

Saul A. Friedman & Company

Brooklyn, New York
May 15, 2026

CEDAR OAKS HEALTHCARE, LLC
D/B/A ARISTACARE AT CEDAR OAKS
Supplementary Schedules - Revenues
Year Ended December 31, 2025

		Per Patient Day
Revenues - current:		
Medicaid - NJ	$ 15,276,244	$ 271.85
Medicare - Part A	8,129,373	849.73
Private	375,859	515.58
HMO	2,339,510	427.07
Respite	434,826	262.10
Total current year	26,555,812	$ 358.17
Other revenues:		
Ancillary revenue	682,497	
Other revenues	(34,854)	
Total Revenues	$ 27,203,455	

See independent auditors' report
on supplementary information.

Operating and administrative rate component

		Per Patient Day
Administrator:		
Salaries	$ 168,798	$ 2.28
Employee benefits	49,285	0.66
	218,083	2.94
Assistant administrator:		
Salaries	81,012	1.09
Employee benefits	23,654	0.32
	104,666	1.41
Management fee	1,356,277	18.29
Other administrative services		
Salaries - office	373,486	5.04
Salaries - medical records	173,543	2.34
Salaries - nursing administration	417,329	5.63
Employee benefits	281,572	3.80
Contracted fiscal services	78,765	1.06
Insurance	489,294	6.60
Office and postage	78,168	1.05
Advertising - allowable	65,030	0.88
Telephone	33,656	0.45
Licenses, dues and seminars	34,239	0.46
Data processing	191,350	2.58
Consultants	281,692	3.80
Accounting	47,400	0.64
Legal	41,228	0.56
Corporate compliance	7,500	0.10
Travel	17,134	0.23
	$ 2,611,386	$ 35.22

See independent auditors' report
on supplementary information.

		Per Patient Day
Dietary and Housekeeping:		
Food	$ 1,117,878	$ 15.08
Salaries - dietary	888,719	11.99
Employee benefits	259,486	3.50
Dietician	126,293	1.70
Dietary supplies	95	-
Salaries - housekeeping	679,792	9.17
Employee benefits	198,484	2.68
Housekeeping supplies	12,574	0.17
	3,283,321	44.29
Other general services:		
Garbage disposal	56,320	0.76
Exterminating	8,593	0.12
Fire drill and protection	25,334	0.34
Landscaping	15,516	0.21
	105,763	1.43
Property:		
Real estate taxes	418,775	5.65
Insurance	91,115	1.23
	509,890	6.88
Utilities:		
Gas	38,245	0.52
Electric	247,818	3.34
Water and sewer	289,154	3.90
Cable TV	38,130	0.51
	$ 613,347	$ 8.27

See independent auditors' report on supplementary information.

		Per Patient Day
Maintenance:		
Salaries	$ 191,410	$ 2.58
Employee benefits	55,888	0.75
Supplies and services	348,792	4.70
Equipment rental	76,432	1.03
	672,522	9.06
Total operating and administrative rate component	**9,475,255**	**127.79**
Direct care component:		
- Direct care case mix		
Salaries - RN	1,492,011	20.12
Salaries - LPN	1,974,402	26.63
Salaries - CNA	3,163,418	42.67
Employee benefits	1,935,765	26.11
Contracted nursing	1,000,313	13.49
	9,565,909	129.02
- Direct care non case mix		
Salaries - social services	144,240	1.95
Employee benefits	42,115	0.57
Medical director	30,000	0.40
Non-legend drugs	3,077	0.04
Medical supplies	361,285	4.87
Oxygen	12,324	0.17
Salaries - recreation	925,796	12.49
Employee benefits	270,312	3.65
Recreation services	11,550	0.16
	1,800,699	24.30
Total direct care component	**$ 11,366,608**	**$ 153.32**
		Per Patient Day
Fair value rental:		
Rent - building	$ 2,350,000	$ 31.70
Depreciation	170,876	2.30
Total fair value rental	**2,520,876**	**34.00**

See independent auditors' report on supplementary information.

Medicare expenses:		
Lab	92,765	1.25
Ambulance	6,576	0.09
X-ray	64,975	0.88
Pharmacy - RX drugs	324,173	4.37
Therapy - wages	1,163,205	15.69
Employee benefits	339,630	4.58
	1,991,324	26.86
Other expenses:		
Advertising - non-allowable	25,532	0.34
Miscellaneous expenses	16,674	0.22
Provider assessment tax - current	903,027	12.18
Bad debt expense - Part A 30%	889,312	11.99
Bad debt expense	896,604	12.09
	2,731,149	36.82
Total operating expenses	**$ 28,085,212**	**$ 378.79**

See independent auditors' report
on supplementary information.

CEDAR OAKS HEALTHCARE, LLC
D/B/A ARISTACARE AT CEDAR OAKS
Supplementary Schedules - Patient Days
Year Ended December 31, 2025

	Patient Days	Percent of Total
Skilled nursing facility:		
Medicaid	56,194	76.32%
Medicare	9,567	12.99%
Private	729	0.99%
HMO	5,478	7.44%
Respite	1,659	2.25%
	73,627	99.99%
Percent occupancy	87.70%	

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 CEDAR OAKS
Provider CCN: 31-5214
Period from 1/1/2025 to 12/31/2025

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

Worksheet S Sunday, May 31, 2026 at 8:19:10 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 Cedar Oaks (31-5214) 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	252,048	1,070	0
2	NF	0			0
3	ICF / IID				0
4	SNF-BASED HHA	0	0	0	0
100	Total	0	252,048	1,070	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 CEDAR OAKS
Provider CCN: 31-5214
Period from 1/1/2025 to 12/31/2025

Worksheet S-2 Sunday, May 31, 2026 at 8:19:10 PM

Identification Data

SNF / SNF HEALTHCARE COMPLEX INFORMATION

		STREET ADDRESS				P O BOX
1	ADDRESS LINE 1	1311 Durham Ave				
		CITY	STATE	ZIP CODE	COUNTY	
2	ADDRESS LINE 2	SOUTH PLAINFIELD	NJ	07080	MIDDLESEX	

	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 Cedar Oaks	31-5214	35154	U	01/01/1995	
4	NF						
5	ICF / IID						
6	SNF-BASED EHA						
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 CEDAR OAKS
Provider CCN: 31-5214
Period from 1/1/2025 to 12/31/2025

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Identification Data

	SNF OWNED SERVICES	1	2
20	Did the SNF and/or SNF-based HHA operate a Medicare approved laboratory with its own CLIA number or a CLIA certificate of waiver that meets the requirements in 42 CFR 493?	No	
21	Did the SNF operate a radiological department that meets the standards required of a hospital furnishing such services under the program at 42 CFR 482.26 or the standards to provide portable x-ray services?	No	
22	Did this SNF operate an institutional based ambulance service?	No	
		1	
23	Is this SNF involved in business transactions, including management contracts, with individuals or entities that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership,	Yes	
24	Is the skilled nursing facility located in a state that certifies the provider as a SNF regardless of the level of care given for Titles V & XIX patients?	No	
	PROFESSIONAL SERVICES PURCHASED BY THE SNF	1	2
29	Did the SNF and/or its subproviders (if applicable) purchase professional services, e.g., legal, accounting, tax preparation, bookkeeping, payroll, and/or management/consulting services, from an unrelated organization	No	
	SNF-BASED HHA THERAPY COSTS	1	2
31	Did the SNF-based HHA contract with outside suppliers for physical therapy services?	No	
32	Did the SNF-based HHA contract with outside suppliers for occupational therapy services?	No	
33	Did the SNF-based HHA contract with outside suppliers for speech therapy services?	No	
	MEDICAL MALPRACTICE COST	1	
34	Is the SNF legally required to carry malpractice insurance?	No	
35	If line 34 is Y, is the malpractice policy a claims-made or occurrence policy? Enter 1 for claims-made, or enter 2 for occurrence based policy.		
		PREMIUMS 1	PAID LOSSES 2	SELF INSURANCE 3
36	If line 34 is Y, enter the total amount of malpractice premiums paid in column 1, the total amount of paid losses in column 2, and the total amount of self-insurance paid in column 3.	0	0	0
37	Are malpractice premiums and paid losses reported in other than the A&G cost center?	No		
	LOWER OF COST OR CHARGE EXEMPTION	PART A 1	PART B 2	
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 CEDAR OAKS
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Identification Data

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

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

	PS&R REPORT DATA	PART A Y/N 1	PART A DATE 2	PART B Y/N 3	PART B DATE 4
55	Is this cost report prepared using only the PS&R? If either column 1 or 3 is Y, in columns 2 and 4 from the PS&R used to prepare this cost report, enter the 'Paid Claims Verified Current As Of date', if present, or the paid-through date. (see instruc	Yes	04/29/2026	Yes	04/29/2026
56	Is this cost report prepared using the PS&R for totals and the provider's records for allocation? If either column 1 or 3 is Y, in columns 2 and 4, enter the 'Paid Claims Verified Current As Of' date, if present, or the paid-through date. (see instru	No		No	
57	If line 55 or 56 is Y, were adjustments made to PS&R data for additional claims that have been billed, but are not included on the PS&R used to file this cost report?	No		No	
58	If line 55 or 56 is Y, were adjustments made to PS&R data for corrections of other PS&R Report information?	No		No	
59	If line 55 or 56 is Y, were adjustments made to PS&R data for other reasons? If Y, describe the other adjustment:	No		No	
60	Is this cost report prepared using only the provider's records?	No		No	

COST REPORT PREPARER CONTACT INFORMATION

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

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

ARISTACARE AT CEDAR OAKS
Provider CCN: 31-5214
Period from 1/1/2025 to 12/31/2025

Worksheet S-3 Part I Sunday, May 31, 2026 at 8:19:10 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	230	83,950		9,615	1,614	3,368	79,920
2	SNF - HMO				2,581	62,742		
3	NF - FFS					0	0	0
4	NF - HMO					0		
5	ICF/IID							0
6	HOSPICE							0
7	TOTAL	230	83,950		12,196	64,356	3,368	79,920

CMS #	Component	Discharges Title V	Title XVIII	Title XIX	Other	Total	Average Length of Stay Title V	Title XVIII	Title XIX	Other	Total
		8	9	10	11	12	13	14	15	16	17
1	SNF - FFS		195	23	97	315		49.31	70.17	34.72	253.71
2	SNF - HMO		87	208		295		29.67	301.64		
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		282	231	97	610					

CMS #	Component	Admissions Title V	Title XVIII	Title XIX	Other	Total	FTE Employed	Non-Paid
		18	19	20	21	22	23	24
1	SNF - FFS		184	17	124	325	221.00	
2	SNF - HMO		138	143		281		
3	NF - FFS			0	0	0	0.00	
4	NF - HMO			0		0		
5	ICF/IID					0		
6	HOSPICE							
7	TOTAL							

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ARISTACARE AT CEDAR OAKS
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Worksheet S-3 Part II Sunday, May 31, 2026 at 8:19:10 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)	11,837,892	0	0	11,837,892	459,925.00	25.74
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)	11,837,892	0	0	11,837,892	459,925.00	25.74
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	11,837,892	0	0	11,837,892	459,925.00	25.74
	OTHER WAGES AND RELATED COSTS						
12	CONTRACT LABOR: PATIENT RELATED & MGMT	998,498	0	0	998,498	24,516.00	40.73
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)	3,450,471	0	0	3,450,471	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	3,450,471	0	0	3,450,471	0.00	0.00

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Worksheet S-3 Part III Sunday, May 31, 2026 at 8:19:10 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	591,351	0	0	591,351	14,819	39.90
3	PLANT OP, MAINT & REPAIRS	191,410	0	0	191,410	8,720	21.95
4	LAUNDRY AND LINEN SERVICE	0	138,627	0	138,627	8,410	16.48
5	HOUSEKEEPING	705,135	-138,627	0	566,508	34,368	16.48
6	DIETARY	888,719	0	0	888,719	49,694	17.88
7	NURSING ADMINISTRATION	894,414	0	0	894,414	20,462	43.71
8	CENTRAL SERVICES AND SUPPLY	0	0	0	0	0	0.00
9	PHARMACY	0	0	0	0	0	0.00
10	MEDICAL RECORDS	44,533	0	0	44,533	2,278	19.55
11	MEDICAL SOCIAL SERVICES	144,240	0	0	144,240	4,074	35.41
12	ACTIVITIES PROGRAM	944,186	0	0	944,186	35,367	26.70
13	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0.00
14	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0.00
15	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0.00
16	OTHER GENERAL SERVICE	0	0	0	0	0	0.00

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ARISTACARE AT CEDAR OAKS
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Worksheet S-3 Part IV Sunday, May 31, 2026 at 8:19:10 PM

STATISTICAL DATA

PART IV - SNF WAGE RELATED COSTS

CMS #	Description	
	RETIREMENT COST	
1	401k EMPLOYER CONTRIBUTIONS	44,862
2	TAX SHELTERED ANNUITY EMPLOYER CONTRIBUTION	0
3	QUALIFIED AND NON-QUALIFIED PENSION PLAN COST	0
4	PRIOR YEAR PENSION SERVICE COST	343,804
	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	1,659,017
9	PRESCRIPTION DRUG PLAN	0
10	DENTAL, HEARING AND VISION PLANS	25,374
11	LIFE INSURANCE	0
12	ACCIDENTAL INSURANCE	0
13	DISABILITY INSURANCE	0
14	LONG-TERM CARE INSURANCE	0
15	WORKERS' COMPENSATION INSURANCE	203,444
16	RETIREMENT HEALTH CARE COST	0
	TAXES	
17	FICA - EMPLOYER'S PORTION ONLY	899,799
18	MEDICARE TAXES - EMPLOYER'S PORTION ONLY	0
19	UNEMPLOYMENT INSURANCE	0
20	STATE OR FEDERAL UNEMPLOYMENT TAXES	247,740
	OTHER	
21	EXECUTIVE DEFERRED COMPENSATION	0
22	DAY CARE COST AND ALLOWANCES	0
23	TUITION REIMBURSEMENT	26,431
24	TOTAL WAGE RELATED COST	3,450,471

ARISTACARE AT CEDAR OAKS
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Period from 1/1/2025 to 12/31/2025

Worksheet S-3 Part V Sunday, May 31, 2026 at 8:19:10 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	1,131,154	329,705	1,460,859	26,004	56.18
2	LICENSED PRACTICAL NURSE	1,976,127	575,995	2,552,122	62,446	40.87
3	CERTIFIED NURSING ASSISTANT	3,163,418	922,063	4,085,481	167,619	24.37
4	TOTAL NURSING EXPENDITURES	6,270,699	1,827,763	8,098,462	256,069	31.63
	NURSING EMPLOYEES					
5	PHYSICAL THERAPIST	300,864	87,695	388,559	6,371	60.99
6	PHYSICAL THERAPY ASSISTANT	220,441	64,254	284,695	4,668	60.99
7	OCCUPATIONAL THERAPIST	242,252	70,611	312,863	5,517	56.71
8	OCCUPATIONAL THERAPY ASSISTANT	269,432	78,533	347,965	6,136	56.71
9	SPEECH-LANGUAGE PATHOLOGIST	130,216	37,955	168,171	2,972	56.59
10	THERAPY AIDES AND STUDENTS	0	0	0	0	0.00
11	RESPIRATORY THERAPIST	0	0	0	0	0.00
12	OTHER MEDICAL STAFF	0	0	0	0	0.00
CONTRACT LABOR						
	NURSING EMPLOYEES					
15	REGISTERED NURSE	296,895	0	296,895	4,263	69.64
16	LICENSED PRACTICAL NURSE	143,961	0	143,961	2,851	50.49
17	CERTIFIED NURSING ASSISTANT	557,642	0	557,642	17,402	32.04
18	TOTAL NURSING EXPENDITURES	998,498	0	998,498	24,516	40.73
	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 CEDAR OAKS
Provider CCN: 31-5214
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Worksheet A Sunday, May 31, 2026 at 8:19:10 PM

Reclassification and Adjustment of Trial Balance of Expenses

CMS #	COST CENTER DESCRIPTION	SALARIES & WAGES 1	CONTRACT LABOR COSTS 2	LABOR SUBTOTAL 3	OTHER COSTS 4	SUBTOTAL 5	RECLASS-IFICATIONS 6	RECLASS. TRIAL BALANCE 7	ADJUST-MENTS 8	EXPENSES FOR COST ALLOCATION 9
	GENERAL SERVICE COST CENTERS									
1	CAPITAL RELATED - BUILDINGS & FIXTURES	0	0	0	3,203,096	3,203,096	0	3,203,096	51,137	3,254,233
2	CAPITAL RELATED - MOVABLE EQUIPMENT	0	0	0	76,432	76,432	0	76,432	4,438	80,870
3	EMPLOYEE BENEFITS DEPARTMENT	0	0	0	3,465,663	3,465,663	0	3,465,663	246,541	3,712,204
4	ADMINISTRATIVE AND GENERAL	591,351	0	591,351	5,241,345	5,832,696	0	5,832,696	-1,910,187	3,922,509
5	PLANT OP, MAINT & REPAIRS	191,410	0	191,410	1,067,902	1,259,312	0	1,259,312	13,943	1,273,255
6	LAUNDRY AND LINEN SERVICE	0	0	0	0	0	138,627	138,627	0	138,627
7	HOUSEKEEPING	705,135	0	705,135	12,574	717,709	-138,627	579,082	0	579,082
8	DIETARY	888,719	126,293	1,015,012	1,133,560	2,148,572	0	2,148,572	0	2,148,572
9	NURSING ADMINISTRATION	894,414	0	894,414	3,854	898,268	0	898,268	0	898,268
10	CENTRAL SERVICES AND SUPPLY	0	0	0	329,826	329,826	0	329,826	0	329,826
11	PHARMACY	0	0	0	3,077	3,077	0	3,077	0	3,077
12	MEDICAL RECORDS	44,533	0	44,533	0	44,533	0	44,533	0	44,533
13	MEDICAL SOCIAL SERVICES	144,240	0	144,240	0	144,240	0	144,240	0	144,240
14	ACTIVITIES PROGRAM	944,186	0	944,186	10,819	955,005	0	955,005	0	955,005
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	30,000	30,000	0	30,000	0	30,000	0	30,000
16	TRAINING AND IN-SERVICE EDUCATION	0	0	0	34,074	34,074	0	34,074	0	34,074
17	PATIENT TRANSPORTATION PART A	0	0	0	6,576	6,576	0	6,576	0	6,576
18	OTHER GENERAL SERVICE COST	0	0	0	0	0	0	0	0	0
	INPATIENT ROUTINE NURSING COST CENTERS									
25	SKILLED NURSING FACILITY	6,270,699	998,498	7,269,197	194,148	7,463,345	0	7,463,345	0	7,463,345
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	64,975	64,975	0	64,975	0	64,975
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	0
32	LABORATORY	0	0	0	91,965	91,965	0	91,965	0	91,965
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	521,305	0	521,305	0	521,305	0	521,305	0	521,305
36	OCCUPATIONAL THERAPY	511,684	0	511,684	0	511,684	0	511,684	0	511,684
37	SPEECH LANGUAGE PATHOLOGIST	130,216	0	130,216	0	130,216	0	130,216	0	130,216
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	324,173	324,173	-1,820	322,353	0	322,353
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

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

ARISTACARE AT CEDAR OAKS
Provider CCN: 31-5214
Period from 1/1/2025 to 12/31/2025

Worksheet A Sunday, May 31, 2026 at 8:19:10 PM

Reclassification and Adjustment of Trial Balance of Expenses

CMS #	COST CENTER DESCRIPTION	SALARIES & WAGES 1	CONTRACT LABOR COSTS 2	LABOR SUBTOTAL 3	OTHER COSTS 4	SUBTOTAL 5	RECLASS-IFICATIONS 6	RECLASS. TRIAL BALANCE 7	ADJUST-MENTS 8	EXPENSES FOR COST ALLOCATION 9
76	OSP	0	0	0	0	0	0	0	0	0
	COST REIMBURSED SERVICES COST CENTERS									
80	PREVENTIVE VACCINES	0	0	0	0	0	1,820	1,820	0	1,820
69	SUBTOTALS	11,837,892	1,154,791	12,992,683	15,264,059	28,256,742	0	28,256,742	-1,594,128	26,662,614
	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	Barber Shop	0	0	0	800	800	0	800	0	800
100	TOTAL	11,837,892	1,154,791	12,992,683	15,264,859	28,257,542	0	28,257,542	-1,594,128	26,663,414

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In lieu of Form CMS-2540-24

ARISTACARE AT CEDAR OAKS
Provider CCN: 31-5214
Period from 1/1/2025 to 12/31/2025

Worksheet A-6 Sunday, May 31, 2026 at 8:19:11 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	138,627	0	HOUSEKEEPING	7.00	138,627	0
2	To reclass preventive vaccines	B	PREVENTIVE VACCINES	80.00	0	1,820	DRUGS: DRUGS CHARGED	41.00	0	1,820
500	TOTAL RECLASSIFICATIONS				138,627	1,820			138,627	1,820

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.13]
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ARISTACARE AT CEDAR OAKS
Provider CCN: 31-5214
Period from 1/1/2025 to 12/31/2025

Worksheet A-7 Sunday, May 31, 2026 at 8:19:11 PM

RECONCILIATION OF CAPITAL COST CENTERS

PART I - ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES

	DESCRIPTION	Beginning Balance	Acquisitions: Purchases	Acquisitions: Donations	Acquisitions: Total	Disposals and Retirements	Ending Balance	Fully Depreciated Assets
		1	2	3	4	5	6	7
1	Land	0	0	0	0	0	0	0
2	Land Improvements	0	0	0	0	0	0	0
3	Buildings & Fixtures	0	0	0	0	0	0	0
4	Building Improvements	3,977,840	97,825	0	97,825	0	4,075,665	3,086,408
5	Fixed Equipment	0	0	0	0	0	0	0
6	Movable Equipment	1,688,170	90,223	0	90,223	0	1,778,393	1,331,512
7	Subtotal	5,666,010	188,048	0	188,048	0	5,854,058	4,417,920
8	Reconciling Items	0	0	0	0	0	0	0
9	Total	5,666,010	188,048	0	188,048	0	5,854,058	4,417,920

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

	DESCRIPTION	Depreciation	Lease	Interest	Insurance	Taxes	Other Capital Related Costs	Total
		1	2	3	4	5	6	7
1	CAPITAL RELATED COSTS - BUILDINGS & FIXTURES	222,014	2,350,000	172,330	91,115	418,774	0	3,254,233
2	CAPITAL RELATED COSTS - MOVABLE EQUIPMENT	4,438	76,432	0	0	0	0	80,870
3	TOTAL	226,452	2,426,432	172,330	91,115	418,774	0	3,335,103

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ARISTACARE AT CEDAR OAKS
Provider CCN: 31-5214
Period from 1/1/2025 to 12/31/2025

Worksheet A-8 Sunday, May 31, 2026 at 8:19:11 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	-4,751	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	238,788		
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	-43	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			CAPITAL RELATED - BUILDINGS	1
20	DEPRECIATION--BUILDINGS AND FIXTUES			CAPITAL RELATED - MOVABLE EQ	2
21	DEPRECIATION--MOVABLE EQUIPMENT				
22	SHORT TERM INPATIENT HOSPICE CARE				
23	HOSPICE NON-CORE CONTRACTED SERVICES				
25	Office AdvertisngNonAllow	A	-25,532	ADMINISTRATIVE AND GENERAL	4
26	Chartiable Cont Non Allow	A	-16,674	ADMINISTRATIVE AND GENERAL	4
27	Bad Debt Expense	A	-896,604	ADMINISTRATIVE AND GENERAL	4
28	Bad Debt Expense	A	-889,312	ADMINISTRATIVE AND GENERAL	4
100	TOTAL		-1,594,128		

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ARISTACARE AT CEDAR OAKS
Provider CCN: 31-5214
Period from 1/1/2025 to 12/31/2025

Worksheet A-8-1 Sunday, May 31, 2026 at 8:19:11 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	51,144	7	51,137
2	2	CAPITAL RELATED - MOVABLE EQUIPMENT	Business Office - Equip Depreciation	1	4,438	0	4,438
3	3	EMPLOYEE BENEFITS DEPARTMENT	Business Office - EHW	1	246,541	0	246,541
4	4	ADMINISTRATIVE AND GENERAL	Business Office - A&G	1	1,279,006	1,356,277	-77,271
5	5	PLANT OP, MAINT & REPAIRS	Business Office - POMR	1	13,943	0	13,943
100		TOTALS			1,595,072	1,356,284	238,788

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

	Interrelationship Indicator	Interrelationship Description (If Column 1=G)			Related Organization(s)		
			Name	% of Ownership	Name	MCR CCN or H/O#	% of Ownership	Type of Business
#	1	2	3	4	5	6	7	8
1	A		Zvi Klein	40 %	AristaCare		50 %	Business Office
2	A		Sidney Greenberger	40 %	AristaCare		50 %	Business Office

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

ARISTACARE AT CEDAR OAKS
Provider CCN: 31-5214
Period from 1/1/2025 to 12/31/2025

Worksheet A-8-2 Sunday, May 31, 2026 at 8:19:11 PM

Provider-Based Physicians Adjustments

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

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

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.13]
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ARISTACARE AT CEDAR OAKS
Provider CCN: 31-5214
Period from 1/1/2025 to 12/31/2025

Worksheet B Part I Sunday, May 31, 2026 at 8:19:11 PM

ALLOCATION OF GENERAL SERVICES COSTS

		Net Expenses For Cost Allocation 0	CRC-B&F (Square Feet) 1	CRC-ME (Square Feet) 2	EMPLOYEE BENEFITS DEPARTMENT (Gross Salaries) 3	SubTotal 3A	A&G (Accum Cost) 4	PLANT OP, MAINT & REPAIRS (Square Feet) 5	LAUNDRY & LINEN SERVICE (Patient Days) 6	HOUSE-KEEPING (Square Feet) 7
	GENERAL SERVICE COST CENTERS									
1	CAPITAL RELATED - BUILDINGS & FIXTURES	3,254,233	3,254,233							
2	CAPITAL RELATED - MOVABLE EQUIPMENT	80,870		80,870						
3	EMPLOYEE BENEFITS DEPARTMENT	3,712,204	0	0	3,712,204					
4	ADMINISTRATIVE AND GENERAL	3,922,509	596,401	14,821	185,440	4,719,171	4,719,171			
5	PLANT OP, MAINT & REPAIRS	1,273,255	146,566	3,642	60,024	1,483,487	319,028	1,802,515		
6	LAUNDRY AND LINEN SERVICE	138,627	42,075	1,046	43,472	225,220	48,434	30,200	303,854	
7	HOUSEKEEPING	579,082	21,501	534	177,650	778,767	167,476	15,433	0	961,676
8	DIETARY	2,148,572	100,383	2,495	278,691	2,530,141	544,114	72,052	0	39,440
9	NURSING ADMINISTRATION	898,268	26,835	667	280,477	1,206,247	259,407	19,261	0	10,543
10	CENTRAL SERVICES AND SUPPLY	329,826	29,618	736	0	360,180	77,458	21,259	0	11,637
11	PHARMACY	3,077	0	0	0	3,077	662	0	0	0
12	MEDICAL RECORDS	44,533	0	0	13,965	58,498	12,580	0	0	0
13	MEDICAL SOCIAL SERVICES	144,240	5,864	146	45,232	195,482	42,039	4,209	0	2,304
14	ACTIVITIES PROGRAM	955,005	82,990	2,062	296,084	1,336,141	287,341	59,568	0	32,606
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	30,000	0	0	0	30,000	6,452	0	0	0
16	TRAINING AND IN-SERVICE EDUCATION	34,074	0	0	0	34,074	7,328	0	0	0
17	PATIENT TRANSPORTATION PART A	6,576	0	0	0	6,576	1,414	0	0	0
18	OTHER GENERAL SERVICE COST	0	0	0	0	0	0	0	0	0
	INPATIENT ROUTINE SERVICE COST CENTERS									
25	SKILLED NURSING FACILITY	7,463,345	2,115,499	52,571	1,966,404	11,597,819	2,494,142	1,518,445	303,854	831,160
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	64,975	0	0	0	64,975	13,973	0	0	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	0
32	LABORATORY	91,965	0	0	0	91,965	19,777	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	521,305	46,746	1,162	163,474	732,687	157,567	33,553	0	18,366
36	OCCUPATIONAL THERAPY	511,684	27,895	693	160,457	700,729	150,694	20,022	0	10,960
37	SPEECH LANGUAGE PATHOLOGIST	130,216	0	0	40,834	171,050	36,785	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	322,353	5,963	148	0	328,464	70,637	4,280	0	2,343
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 CEDAR OAKS
Provider CCN: 31-5214
Period from 1/1/2025 to 12/31/2025

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ALLOCATION OF GENERAL SERVICES COSTS

		DIETARY (Meals Served) 8	NURSING ADMIN (Patient Days) 9	CENTRAL SERVICES & SUPPLY (Patient Days) 10	PHARMACY (Patient Days) 11	MEDICAL RECORDS (Patient Days) 12	MEDICAL SOCIAL SERVICES (Patient Days) 13	ACTIVITIES PROGRAM (Patient Days) 14	QUALITY & PERFORM IMPROV PGM (Patient Days) 15	TRAINING & IN-SERVICE EDUCATION (Patient Days) 16
	GENERAL SERVICE COST CENTERS									
1	CAPITAL RELATED - BUILDINGS & FIXTURES									
2	CAPITAL RELATED - MOVABLE EQUIPMENT									
3	EMPLOYEE BENEFITS DEPARTMENT									
4	ADMINISTRATIVE AND GENERAL									
5	PLANT OP, MAINT & REPAIRS									
6	LAUNDRY AND LINEN SERVICE									
7	HOUSEKEEPING									
8	DIETARY	3,185,747								
9	NURSING ADMINISTRATION	0	1,495,458							
10	CENTRAL SERVICES AND SUPPLY	0	0	470,534						
11	PHARMACY	0	0	0	3,739					
12	MEDICAL RECORDS	0	0	0	0	71,078				
13	MEDICAL SOCIAL SERVICES	0	0	0	0	0	244,034			
14	ACTIVITIES PROGRAM	0	0	0	0	0	0	1,715,656		
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	36,452	
16	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	0	41,402
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	3,185,747	1,495,458	470,534	3,739	71,078	244,034	1,715,656	36,452	41,402
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 CEDAR OAKS
Provider CCN: 31-5214
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ALLOCATION OF GENERAL SERVICES COSTS

		PATIENT TRANSPORT PART A (Patient Days) 17	OTHER GENERAL SERVICE COST (Patient Days) 18	SubTotal 19	Adjustments 20	Total 21
	GENERAL SERVICE COST CENTERS					
1	CAPITAL RELATED - BUILDINGS & FIXTURES					
2	CAPITAL RELATED - MOVABLE EQUIPMENT					
3	EMPLOYEE BENEFITS DEPARTMENT					
4	ADMINISTRATIVE AND GENERAL					
5	PLANT OP, MAINT & REPAIRS					
6	LAUNDRY AND LINEN SERVICE					
7	HOUSEKEEPING					
8	DIETARY					
9	NURSING ADMINISTRATION					
10	CENTRAL SERVICES AND SUPPLY					
11	PHARMACY					
12	MEDICAL RECORDS					
13	MEDICAL SOCIAL SERVICES					
14	ACTIVITIES PROGRAM					
15	QA & PERFORMANCE IMPROVEMENT PROGRAM					
16	TRAINING AND IN-SERVICE EDUCATION					
17	PATIENT TRANSPORTATION PART A	7,990				
18	OTHER GENERAL SERVICE COST	0	0			
	INPATIENT ROUTINE SERVICE COST CENTERS					
25	SKILLED NURSING FACILITY	7,990	0	24,017,510	0	24,017,510
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	78,948	0	78,948
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0
32	LABORATORY	0	0	111,742	0	111,742
33	INTRAVENOUS THERAPY	0	0	0	0	0
34	RESPIRATORY THERAPY	0	0	0	0	0
35	PHYSICAL THERAPY	0	0	942,173	0	942,173
36	OCCUPATIONAL THERAPY	0	0	882,405	0	882,405
37	SPEECH LANGUAGE PATHOLOGIST	0	0	207,835	0	207,835
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	405,724	0	405,724
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 CEDAR OAKS
Provider CCN: 31-5214
Period from 1/1/2025 to 12/31/2025

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ALLOCATION OF GENERAL SERVICES COSTS

		Net Expenses For Cost Allocation 0	CRC-B&F (Square Feet) 1	CRC-ME (Square Feet) 2	EMPLOYEE BENEFITS DEPARTMENT (Gross Salaries) 3	SubTotal 3A	A&G (Accum Cost) 4	PLANT OP, MAINT & REPAIRS (Square Feet) 5	LAUNDRY & LINEN SERVICE (Patient Days) 6	HOUSE-KEEPING (Square Feet) 7
	OUTPATIENT REIMBURSABLE COST CENTERS									
74	OPT	0	0	0	0	0	0	0	0	0
75	OOT	0	0	0	0	0	0	0	0	0
76	OSP	0	0	0	0	0	0	0	0	0
	COST REIMBURSED SERVICES COST CENTERS									
80	PREVENTIVE VACCINES	1,820	0	0	0	1,820	391	0	0	0
89	Subtotals	26,662,614	3,248,336	80,723	3,712,204	26,656,570	4,717,699	1,798,282	303,854	959,359
	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	Barber Shop	800	5,897	147	0	6,844	1,472	4,233	0	2,317
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	26,663,414	3,254,233	80,870	3,712,204	26,663,414	4,719,171	1,802,515	303,854	961,676

ARISTACARE AT CEDAR OAKS
Provider CCN: 31-5214
Period from 1/1/2025 to 12/31/2025

Worksheet B Part I Sunday, May 31, 2026 at 8:19:11 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	3,185,747	1,495,458	470,534	3,739	71,078	244,034	1,715,656	36,452	41,402
	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	Barber Shop	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	3,185,747	1,495,458	470,534	3,739	71,078	244,034	1,715,656	36,452	41,402

ARISTACARE AT CEDAR OAKS
Provider CCN: 31-5214
Period from 1/1/2025 to 12/31/2025

Worksheet B Part I Sunday, May 31, 2026 at 8:19:11 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	2,211	0	2,211
89	Subtotals	7,990	0	26,648,548	0	26,648,548
	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	Barber Shop	0	0	14,866	0	14,866
98	Cross Foot Adjustments	0	0	0	0	0
99	Negative Cost Center	0	0	0	0	0
100	TOTAL	7,990	0	26,663,414	0	26,663,414

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

ARISTACARE AT CEDAR OAKS
Provider CCN: 31-5214
Period from 1/1/2025 to 12/31/2025

Worksheet B Part II Sunday, May 31, 2026 at 8:19:11 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	596,401	14,821	611,222	0	611,222			
5	PLANT OP, MAINT & REPAIRS	0	146,566	3,642	150,208	0	41,320	191,528		
6	LAUNDRY AND LINEN SERVICE	0	42,075	1,046	43,121	0	6,273	3,209	52,603	
7	HOUSEKEEPING	0	21,501	534	22,035	0	21,691	1,640	0	45,366
8	DIETARY	0	100,383	2,495	102,878	0	70,472	7,656	0	1,861
9	NURSING ADMINISTRATION	0	26,835	667	27,502	0	33,598	2,047	0	497
10	CENTRAL SERVICES AND SUPPLY	0	29,618	736	30,354	0	10,032	2,259	0	549
11	PHARMACY	0	0	0	0	0	86	0	0	0
12	MEDICAL RECORDS	0	0	0	0	0	1,629	0	0	0
13	MEDICAL SOCIAL SERVICES	0	5,864	146	6,010	0	5,445	447	0	109
14	ACTIVITIES PROGRAM	0	82,990	2,062	85,052	0	37,216	6,329	0	1,538
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	836	0	0	0
16	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	949	0	0	0
17	PATIENT TRANSPORTATION PART A	0	0	0	0	0	183	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	2,115,499	52,571	2,168,070	0	323,040	161,344	52,603	39,209
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	1,810	0	0	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	0
32	LABORATORY	0	0	0	0	0	2,562	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	46,746	1,162	47,908	0	20,408	3,565	0	866
36	OCCUPATIONAL THERAPY	0	27,895	693	28,588	0	19,517	2,127	0	517
37	SPEECH LANGUAGE PATHOLOGIST	0	0	0	0	0	4,764	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	5,963	148	6,111	0	9,149	455	0	111
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 CEDAR OAKS
Provider CCN: 31-5214
Period from 1/1/2025 to 12/31/2025

Worksheet B Part II Sunday, May 31, 2026 at 8:19:11 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	182,867								
9	NURSING ADMINISTRATION	0	63,644							
10	CENTRAL SERVICES AND SUPPLY	0	0	43,194						
11	PHARMACY	0	0	0	86					
12	MEDICAL RECORDS	0	0	0	0	1,629				
13	MEDICAL SOCIAL SERVICES	0	0	0	0	0	12,011			
14	ACTIVITIES PROGRAM	0	0	0	0	0	0	130,135		
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	836	
16	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	0	949
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	182,867	63,644	43,194	86	1,629	12,011	130,135	836	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	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 CEDAR OAKS
Provider CCN: 31-5214
Period from 1/1/2025 to 12/31/2025

Worksheet B Part II Sunday, May 31, 2026 at 8:19:11 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	183				
18	OTHER GENERAL SERVICE COST	0	0			
	INPATIENT ROUTINE SERVICE COST CENTERS					
25	SKILLED NURSING FACILITY	183	0	3,179,800	0	3,179,800
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	1,810	0	1,810
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0
32	LABORATORY	0	0	2,562	0	2,562
33	INTRAVENOUS THERAPY	0	0	0	0	0
34	RESPIRATORY THERAPY	0	0	0	0	0
35	PHYSICAL THERAPY	0	0	72,747	0	72,747
36	OCCUPATIONAL THERAPY	0	0	50,749	0	50,749
37	SPEECH LANGUAGE PATHOLOGIST	0	0	4,764	0	4,764
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	15,826	0	15,826
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 CEDAR OAKS
Provider CCN: 31-5214
Period from 1/1/2025 to 12/31/2025

Worksheet B Part II Sunday, May 31, 2026 at 8:19:11 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	51	0	0	0
89	Subtotals	0	3,248,336	80,723	3,329,059	0	611,031	191,078	52,603	45,257
	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	Barber Shop	0	5,897	147	6,044	0	191	450	0	109
98	Cross Foot Adjustments		0	0		0	0	0	0	0
99	Negative Cost Center		0	0		0	0	0	0	0
100	TOTAL	0	3,254,233	80,870	3,335,103	0	611,222	191,528	52,603	45,366

ARISTACARE AT CEDAR OAKS
Provider CCN: 31-5214
Period from 1/1/2025 to 12/31/2025

Worksheet B Part II Sunday, May 31, 2026 at 8:19:11 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	182,867	63,644	43,194	86	1,629	12,011	130,135	836	949
	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	Barber Shop	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	182,867	63,644	43,194	86	1,629	12,011	130,135	836	949

ARISTACARE AT CEDAR OAKS
Provider CCN: 31-5214
Period from 1/1/2025 to 12/31/2025

Worksheet B Part II Sunday, May 31, 2026 at 8:19:11 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	51	0	51
89	Subtotals	183	0	3,328,309	0	3,328,309
	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	Barber Shop	0	0	6,794	0	6,794
98	Cross Foot Adjustments	0	0		0	
99	Negative Cost Center	0	0		0	
100	TOTAL	183	0	3,335,103	0	3,335,103

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

ARISTACARE AT CEDAR OAKS
Provider CCN: 31-5214
Period from 1/1/2025 to 12/31/2025

Worksheet B-1 Sunday, May 31, 2026 at 8:19:11 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	98,227								
2	CAPITAL RELATED - MOVABLE EQUIPMENT		98,227							
3	EMPLOYEE BENEFITS DEPARTMENT	0	0	11,837,892						
4	ADMINISTRATIVE AND GENERAL	18,002	18,002	591,351	-4,719,171	21,944,243				
5	PLANT OP, MAINT & REPAIRS	4,424	4,424	191,410	0	1,483,487	75,801			
6	LAUNDRY AND LINEN SERVICE	1,270	1,270	138,627	0	225,220	1,270	79,920		
7	HOUSEKEEPING	649	649	566,508	0	778,767	649	0	73,882	
8	DIETARY	3,030	3,030	888,719	0	2,530,141	3,030	0	3,030	239,760
9	NURSING ADMINISTRATION	810	810	894,414	0	1,206,247	810	0	810	0
10	CENTRAL SERVICES AND SUPPLY	894	894	0	0	360,180	894	0	894	0
11	PHARMACY	0	0	0	0	3,077	0	0	0	0
12	MEDICAL RECORDS	0	0	44,533	0	58,498	0	0	0	0
13	MEDICAL SOCIAL SERVICES	177	177	144,240	0	195,482	177	0	177	0
14	ACTIVITIES PROGRAM	2,505	2,505	944,186	0	1,336,141	2,505	0	2,505	0
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	30,000	0	0	0	0
16	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	34,074	0	0	0	0
17	PATIENT TRANSPORTATION PART A	0	0	0	0	6,576	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	63,855	63,855	6,270,699	0	11,597,819	63,855	79,920	63,855	239,760
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	64,975	0	0	0	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	0
32	LABORATORY	0	0	0	0	91,965	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	1,411	1,411	521,305	0	732,687	1,411	0	1,411	0
36	OCCUPATIONAL THERAPY	842	842	511,684	0	700,729	842	0	842	0
37	SPEECH LANGUAGE PATHOLOGIST	0	0	130,216	0	171,050	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	180	180	0	0	328,464	180	0	180	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 CEDAR OAKS
Provider CCN: 31-5214
Period from 1/1/2025 to 12/31/2025

Worksheet B-1 Sunday, May 31, 2026 at 8:19:11 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	79,920								
10	CENTRAL SERVICES AND SUPPLY	0	79,920							
11	PHARMACY	0	0	79,920						
12	MEDICAL RECORDS	0	0	0	79,920					
13	MEDICAL SOCIAL SERVICES	0	0	0	0	79,920				
14	ACTIVITIES PROGRAM	0	0	0	0	0	79,920			
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	79,920		
16	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	79,920	
17	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	79,920
18	OTHER GENERAL SERVICE COST	0	0	0	0	0	0	0	0	0
	INPATIENT ROUTINE SERVICE COST CENTERS									
25	SKILLED NURSING FACILITY	79,920	79,920	79,920	79,920	79,920	79,920	79,920	79,920	79,920
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

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	79,920
	INPATIENT ROUTINE SERVICE COST CENTERS	
25	SKILLED NURSING FACILITY	79,920
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 CEDAR OAKS
Provider CCN: 31-5214
Period from 1/1/2025 to 12/31/2025

Worksheet B-1 Sunday, May 31, 2026 at 8:19:11 PM

COST ALLOCATIONS - STATISTICAL BASES

		CRC-B&F (Square Feet) 1	CRC-ME (Square Feet) 2	EMPLOYEE BENEFITS DEPARTMENT (Gross Salaries) 3	Reconcil-iation 4A	A&G (Accum Cost) 4	PLANT OP, MAINT & REPAIRS (Square Feet) 5	LAUNDRY & LINEN SERVICE (Patient Days) 6	HOUSE-KEEPING (Square Feet) 7	DIETARY (Meals Served) 8
	OUTPATIENT REIMBURSABLE COST CENTERS									
74	OPT	0	0	0	0	0	0	0	0	0
75	OOT	0	0	0	0	0	0	0	0	0
76	OSP	0	0	0	0	0	0	0	0	0
	COST REIMBURSED SERVICES COST CENTERS									
80	PREVENTIVE VACCINES	0	0	0	0	1,820	0	0	0	0
89	Subtotal	98,049	98,049	11,837,892	0	21,937,399	75,623	79,920	73,704	239,760
	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	Barber Shop	178	178	0	0	6,844	178	0	178	0
98	Cross Foot Adjustments	0	0	0	0	0	0	0	0	0
99	Negative Cost Center	0	0	0	0	0	0	0	0	0
102	Cost to be Allocated per Bp1	3,254,233	80,870	3,712,204	0	4,719,171	1,802,515	303,854	961,676	3,185,747
103	Unit Cost Multiplier per Bp1	33.129720	0.823297	0.313587	0.000000	0.215053	23.779568	3.801977	13.016377	13.287233
104	Cost to be Allocated per Bp2	0	0	0	0	611,222	191,528	52,603	45,366	182,867
105	Unit Cost Multiplier per Bp2	0.000000	0.000000	0.000000	0.000000	0.027853	2.526721	0.658196	0.614033	0.762709

ARISTACARE AT CEDAR OAKS
Provider CCN: 31-5214
Period from 1/1/2025 to 12/31/2025

Worksheet B-1 Sunday, May 31, 2026 at 8:19:11 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	79,920	79,920	79,920	79,920	79,920	79,920	79,920	79,920	79,920
	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	Barber Shop	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	1,495,458	470,534	3,739	71,078	244,034	1,715,656	36,452	41,402	7,990
103	Unit Cost Multiplier per Bp1	18.711937	5.887563	0.046784	0.889364	3.053478	21.467167	0.456106	0.518043	0.099975
104	Cost to be Allocated per Bp2	63,644	43,194	86	1,629	12,011	130,135	836	949	183
105	Unit Cost Multiplier per Bp2	0.796346	0.540465	0.001076	0.020383	0.150288	1.628316	0.010460	0.011874	0.002290

ARISTACARE AT CEDAR OAKS
Provider CCN: 31-5214
Period from 1/1/2025 to 12/31/2025

Worksheet B-1 Sunday, May 31, 2026 at 8:19:11 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	79,920
	NONREIMBURSABLE COST CENTERS	
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0
91	NONPAID WORKERS	0
92	PHYSICIAN PRIVATE OFFICES	0
93	Barber Shop	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 CEDAR OAKS
Provider CCN: 31-5214
Period from 1/1/2025 to 12/31/2025

Worksheet B-2 Sunday, May 31, 2026 at 8:19:11 PM

Post Step Down Adjustments

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

Worksheet has no records.

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

ARISTACARE AT CEDAR OAKS
Provider CCN: 31-5214
Period from 1/1/2025 to 12/31/2025

Worksheet C Sunday, May 31, 2026 at 8:19:11 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	24,017,510	26,556,812	-1,782,310	24,774,502	
26	NURSING FACILITY	0	0	0	0	
27	ICF/IID	0	0	0	0	
	ANCILLARY SERVICE COST CENTERS					
30	RADIOLOGY - DIAGNOSTIC	78,948	0	0	0	
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	
32	LABORATORY	111,742	387,875	0	387,875	0.288088
33	INTRAVENOUS THERAPY	0	0	0	0	
34	RESPIRATORY THERAPY	0	0	0	0	
35	PHYSICAL THERAPY	942,173	137,814	583,133	720,947	1.306855
36	OCCUPATIONAL THERAPY	882,405	112,463	680,986	793,449	1.112113
37	SPEECH LANGUAGE PATHOLOGIST	207,835	48,491	247,521	296,012	0.702117
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	405,724	223,544	268,850	492,394	0.823982
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	2,211	0	1,820	1,820	1.214835
100	TOTAL	26,648,548	27,466,999	0	27,466,999	

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

ARISTACARE AT CEDAR OAKS
Provider CCN: 31-5214
Period from 1/1/2025 to 12/31/2025

Worksheet C-6 Sunday, May 31, 2026 at 8:19:11 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	60.00	1,820	DRUGS: DRUGS CHARGED TO	41.00	1,820
2	To Reclass P/T	B	PHYSICAL THERAPY	35.00	583,133	SKILLED NURSING FACILITY	25.00	583,133
3	To Reclass O/T	C	OCCUPATIONAL THERAPY	36.00	680,986	SKILLED NURSING FACILITY	25.00	680,986
4	To Reclass Speech Language Pathologi	D	SPEECH LANGUAGE PATHOLOG	37.00	247,521	SKILLED NURSING FACILITY	25.00	247,521
5	To Reclass Drugs: Drugs Charged to PE		DRUGS: DRUGS CHARGED TO	41.00	270,670	SKILLED NURSING FACILITY	25.00	270,670
500	TOTAL RECLASSIFICATIONS				1,784,130			1,784,130

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ARISTACARE AT CEDAR OAKS
Provider CCN: 31-5214
Period from 1/1/2025 to 12/31/2025

Worksheet D SNF Title V Sunday, May 31, 2026 at 8:19:11 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 CEDAR OAKS
Provider CCN: 31-5214
Period from 1/1/2025 to 12/31/2025

Worksheet D SNF Title XIX Sunday, May 31, 2026 at 8:19:11 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 CEDAR OAKS
Provider CCN: 31-5214
Period from 1/1/2025 to 12/31/2025

Worksheet D SNF Title XVIII Sunday, May 31, 2026 at 8:19:11 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	0.288088	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	1.306855	583,133	0	0	762,070	0	0
36	OCCUPATIONAL THERAPY	1.112113	680,986	0	0	757,333	0	0
37	SPEECH LANGUAGE PATHOLOGIST	0.702117	247,521	0	0	173,789	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	0.823982	268,850	0	0	221,528	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	1.214835	0	0	1,820	0	0	2,211
100	TOTAL		1,780,490	0	1,820	1,914,720	0	2,211

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

ARISTACARE AT CEDAR OAKS
Provider CCN: 31-5214
Period from 1/1/2025 to 12/31/2025

Worksheet D-1 Sunday, May 31, 2026 at 8:19:11 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 CEDAR OAKS
Provider CCN: 31-5214
Period from 1/1/2025 to 12/31/2025

Worksheet D-1 Sunday, May 31, 2026 at 8:19:11 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 CEDAR OAKS
Provider CCN: 31-5214
Period from 1/1/2025 to 12/31/2025

Worksheet D-1 Sunday, May 31, 2026 at 8:19:11 PM

Program: Title XVIII
Component: Skilled Nursing Facility

COMPUTATION OF INPATIENT ROUTINE COSTS

CMS #	INPATIENT DAYS	AMOUNT
1	INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS	79,920
2	PRIVATE ROOM DAYS	0
3	PROGRAM INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS	9,615
4	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	0
5	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST PRIVATE ROOM DIFFERENTIAL ADJUSTMENT	24,017,510
6	GENERAL INPATIENT ROUTINE SERVICE CHARGES	26,556,812
7	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	0.904382
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	24,017,510
16	ADJUSTED GENERAL INPATIENT SERVICE COST PER DIEM	300.52
17	PROGRAM ROUTINE SERVICE COST	2,889,500
18	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM	0
19	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	2,889,500
20	CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS	3,179,800
21	PER DIEM CAPITAL RELATED COSTS	39.79
22	PROGRAM CAPITAL RELATED COST	382,581
23	INPATIENT ROUTINE SERVICE COST	2,506,919
24	AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS	0
25	TOTAL PROGRAM ROUTINE SERVICE COSTS FOR COMPARISON TO THE COST LIMITATION	2,506,919
26	PER DIEM LIMITATION	0.00
27	INPATIENT ROUTINE SERVICE COST LIMITATION	0
28	REIMBURSABLE INPATIENT ROUTINE SERVICE COSTS	0

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In lieu of Form CMS-2540-24

ARISTACARE AT CEDAR OAKS
Provider CCN: 31-5214
Period from 1/1/2025 to 12/31/2025

Worksheet E Part A Sunday, May 31, 2026 at 8:19:11 PM

Calculation of Reimbursement Settlement - Medicare Part A

1	INPATIENT PPS AMOUNT	8,314,508
2	ALLOWABLE BAD DEBTS	971,914
3	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL ELIGIBLE BENEFICIARIES	610,190
4	REIMBURSABLE BAD DEBTS	631,744
5	TOTAL REIMBURSABLE COST	8,946,252
6	PRIMARY PAYER AMOUNTS	1,130
7	COINSURANCE	1,483,718
8		0
9	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT BEFORE SEQUESTRATION	0
10	SEQUESTRATION AMOUNT FOR NON-CLAIMS BASED ITEMS	12,635
11	SEQUESTRATION AMOUNT	136,593
12	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0
13	NET REIMBURSABLE COST	7,312,176
14	INTERIM PAYMENTS	7,060,128
15	TENTATIVE ADJUSTMENT	0
16	BALANCE DUE PROVIDER/PROGRAM	252,048
17	PROTESTED AMOUNTS	

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.13]
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ARISTACARE AT CEDAR OAKS
Provider CCN: 31-5214
Period from 1/1/2025 to 12/31/2025

Worksheet E Part B Sunday, May 31, 2026 at 8:19:11 PM

Calculation of Reimbursement Settlement - Medicare Part B

1	PART B ANCILLARY SERVICE COSTS	0
2	PREVENTIVE VACCINES	2,211
3	TOTAL REASONABLE COSTS	2,211
4	MEDICARE PART B ANCILLARY CHARGES	1,820
5	COST OF COVERED SERVICES	1,820
6	ALLOWABLE BAD DEBTS	0
7	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL-ELIGIBLE BENEFICIARIES	0
8	REIMBURSABLE BAD DEBTS	0
9	TOTAL REIMBURSABLE COST	1,820
10	PRIMARY PAYER AMOUNTS	0
11	COINSURANCE AND DEDUCTIBLES	0
12		0
13	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT BEFORE SEQUESTRATION	0
14	SEQUESTRATION AMOUNT	36
15	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0
16	NET REIMBURSABLE COST	1,784
17	INTERIM PAYMENTS	714
18	TENTATIVE ADJUSTMENT	0
19	BALANCE DUE PROVIDER/PROGRAM	1,070
20	PROTESTED AMOUNTS	

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

ARISTACARE AT CEDAR OAKS
Provider CCN: 31-5214
Period from 1/1/2025 to 12/31/2025

Worksheet E-1 Sunday, May 31, 2026 at 8:19:11 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		7,075,197		714
2	Interim payments payable		0		0
3	RETROACTIVE LUMP SUM ADJUSTMENTS				
3.01	Program to Provider		0		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	09/18/2025	15,069		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		-15,069		0
4	TOTAL INTERIM PAYMENTS		7,060,128		714
	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 CEDAR OAKS
Provider CCN: 31-5214
Period from 1/1/2025 to 12/31/2025

Worksheet G Sunday, May 31, 2026 at 8:19:11 PM

BALANCE SHEET

CMS #	ASSETS	Amount 1
	CURRENT ASSETS	
1	CASH ON HAND AND IN BANKS	1,538,703
2	TEMPORARY INVESTMENTS	0
3	NOTES RECEIVABLE	0
4	ACCOUNTS RECEIVABLE	1,735,922
5	OTHER RECEIVABLES	68,002
6	LESS: ALLOWANCES FOR UNCOLLECTIBLE NOTES AND ACCOUNTS RECEIVABLE	11,268
7	INVENTORY	0
8	PREPAID EXPENSES	257,259
9	OTHER CURRENT ASSETS	153,487
10	DUE FROM OTHER FUNDS	0
11	TOTAL CURRENT ASSETS	3,742,105
	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	4,075,665
18	LESS: ACCUMULATED DEPRECIATION	5,067,601
19	FIXED EQUIPMENT	0
20	LESS: ACCUMULATED DEPRECIATION	0
21	AUTOMOBILES AND TRUCKS	0
22	LESS: ACCUMULATED DEPRECIATION	0
23	MAJOR MOVABLE EQUIPMENT	1,778,393
24	LESS: ACCUMULATED DEPRECIATION	0
25	MINOR EQUIPMENT - DEPRECIABLE	0
26	MINOR EQUIPMENT - NONDEPRECIABLE	0
27	OTHER FIXED ASSETS	0
28	TOTAL FIXED ASSETS	786,457
	OTHER ASSETS	
29	INVESTMENTS	0
30	DEPOSITS ON LEASES	7,868
31	DUE FROM OWNERS/OFFICERS	0
32	OTHER ASSETS	0
33	TOTAL OTHER ASSETS	7,868
34	TOTAL ASSETS	4,536,430
	CURRENT LIABILITIES	
35	ACCOUNTS PAYABLE	2,366,872
36	SALARIES, WAGES & FEES PAYABLE	1,216,740
37	PAYROLL TAXES PAYABLE	189,011
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	796,723
43	TOTAL CURRENT LIABILITIES	4,569,346
	LONG TERM LIABILITIES	
44	MORTGAGE PAYABLE	0
45	NOTES PAYABLE	1,626,845
46	UNSECURED LOANS	0
47	LOANS FROM OWNERS	0
48	OTHER LONG TERM LIABILITIES	0
49	TOTAL LONG TERM LIABILITIES	1,626,845
50	TOTAL LIABILITIES	6,196,191
	CAPITAL ACCOUNTS	
51	FUND BALANCES	-1,659,761
52	TOTAL LIABILITIES AND FUND BALANCES	4,536,430

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

ARISTACARE AT CEDAR OAKS
Provider CCN: 31-5214
Period from 1/1/2025 to 12/31/2025

Worksheet G-2 Part I Sunday, May 31, 2026 at 8:19:11 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	8,129,373	2,339,510	423,923	14,852,321	811,685						26,556,812
2	NURSING FACILITY	0	0	0	0	0						0
3	ICF/IID											0
4	TOTAL GENERAL INPATIENT CARE SERVICES	8,129,373	2,339,510	423,923	14,852,321	811,685						26,556,812
5	ANCILLARY SERVICES	910,186	0	0	0	0	0	0	0	0	0	910,186
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	9,039,559	2,339,510	423,923	14,852,321	811,685	0	0	0	0	0	27,466,998

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

ARISTACARE AT CEDAR OAKS
Provider CCN: 31-5214
Period from 1/1/2025 to 12/31/2025

Worksheet G-2 Part II Sunday, May 31, 2026 at 8:19:11 PM

Statement of Patient Revenues and Operating Expenses

PART II - OPERATING EXPENSES

CMS #	Description	
11	OPERATING EXPENSES	28,257,542
12	ADD (SPECIFY)	0
13	TOTAL ADDITIONS	0
14	DEDUCT (SPECIFY)	0
15	TOTAL DEDUCTIONS	0
16	TOTAL OPERATING EXPENSES	28,257,542

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

ARISTACARE AT CEDAR OAKS
Provider CCN: 31-5214
Period from 1/1/2025 to 12/31/2025

Worksheet G-3 Sunday, May 31, 2026 at 8:19:11 PM

Statement of Revenues and Expenses

CMS #	Description	
	Income From Services to Patients:	
1	TOTAL PATIENT REVENUES	27,466,998
2	LESS: CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENT ACCOUNTS	256,921
3	NET PATIENT REVENUES	27,210,077
4	LESS: TOTAL OPERATING EXPENSES	28,257,542
5	NET INCOME FROM SERVICES TO PATIENTS	-1,047,465
	Other Income:	
6	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.	0
7	INCOME FROM INVESTMENTS	4,751
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	43
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 _____)	-6,666
25	PHE FUNDING	0
26	TOTAL OTHER INCOME	-1,872
27	TOTAL INCOME	-1,049,337
	Expenses:	
28	OTHER EXPENSES (SPECIFY _____)	0
29		0
30		0
31	TOTAL OTHER EXPENSES	0
32	NET INCOME (LOSS) FOR THE PERIOD	-1,049,337