NORWOOD TERRACE HEALTH CENTER, LLC
D/B/A ARISTACARE AT NORWOOD TERRACE

Financial Statements

December 31, 2025

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

Independent Auditors' Report (i)

Financial Statements

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

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

INDEPENDENT AUDITORS' REPORT

To the Members of
Norwood Terrace Health Center, LLC
d/b/a AristaCare at Norwood Terrace
Cranford, N.J

Report on the Audit of the Financial Statements

Opinion

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

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Norwood Terrace Health Center, 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 Norwood Terrace Health Center, 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 Norwood Terrace Health Center, 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 Norwood Terrace Health Center, 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 Norwood Terrace Health Center, 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

NORWOOD TERRACE HEALTH CENTER, LLC
D/B/A ARISTACARE AT NORWOOD TERRACE
Balance Sheet
December 31, 2025

ASSETS		
Current assets:		
Cash	$	1,906,064
Cash - restricted		31,006
Accounts receivable -net		684,765
Prepaid expenses		339,035
Due from related entities		17,202
Total current assets		2,978,072
Property and equipment, net		398,658
Other assets:		
Intangible assets, net		855,833
Total Assets	**$**	**4,232,563**
LIABILITIES AND MEMBERS' EQUITY		
Current liabilities:		
Accounts payable	$	817,201
Accrued expenses		846,008
Accrued and withheld taxes		60,572
Patients' funds and deposits payable		109,957
Total liabilities		1,833,738
Members' Equity		2,398,825
Total Liabilities and Members' Equity	**$**	**4,232,563**

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

NORWOOD TERRACE HEALTH CENTER, LLC
D/B/A ARISTACARE AT NORWOOD TERRACE
Statement of Income and Members' Equity
Year Ended December 31, 2025

Revenues	$	15,178,078
Operating expenses		14,583,958
Income from operations		594,120
Non-operating revenue (expenses)		
Interest income		1,054
Interest expense		(11,478)
Net income		**583,696**
Members' equity at beginning of year		3,103,962
Members' distributions		(1,288,833)
Members' equity at end of year	$	2,398,825

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

NORWOOD TERRACE HEALTH CENTER, LLC
D/B/A ARISTACARE AT NORWOOD TERRACE
Statement of Cash Flows
Year Ended December 31, 2025

Cash flows from operating activities:		
Net income	$	583,696
Adjustments to reconcile net income to net cash provided by (used in) operating activities:		
Depreciation		81,477
Changes in operating assets and liabilities:		
Accounts receivable		851,958
Prepaid expenses		(149,154)
Accounts payable		(85,082)
Accrued expenses		204,355
Patients' funds and deposits payable		8,595
Net cash provided by operating activities		1,495,845
Cash flows from investing activities:		
Purchase of equipment		(109,540)
Cash flows from financing activities:		
Members' distributions		(1,288,833)
Net increase in cash and restricted cash		97,472
Cash and restricted cash - at beginning of year		1,839,598
Cash and restricted cash - at end of year	$	1,937,070
Supplemental disclosure of cash flow information:		
Cash paid during the year for:		
Interest	$	11,478

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

Norwood Terrace Health Center, LLC, (the "Company") was formed in the State of New Jersey on March 1, 2000, with a perpetual life. The limited liability company was licensed to operate a long-term care facility consisting of 120 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 $91,016.

Cash and Cash Equivalents and Restricted Funds
Cash and cash equivalents consist primarily of cash on deposit, certificates of deposit, money market accounts, and investment grade commercial paper that are readily convertible into cash and purchased with an original maturity of three months or less.

Restricted Funds
The Company maintains an escrow deposit account as required by the landlord. This amount was classified as restricted cash for purposes of the statement of cash flows.

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	$	1,906,064
Restricted cash for residents		31,006
Total	$	1,937,070

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.

Revenue Recognition

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

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

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)

Revenue Recognition (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.

Note 2 – Advertising:

Advertising expenses were $71,303 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	$ 2,763,816
Leasehold improvements	10	1,972,764
		4,736,580
Less accumulated depreciation		(4,337,922)
		$ 398,658

Depreciation expense was $81,477 for the year.

Note 4 – Revenues:

Approximately 50% of revenue was derived from billings to the New Jersey Department of Health for stays by Medicaid patients.

Approximately 36% 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 5 – Leases:

Lease Policies:

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

No additional leases were capitalized in 2025.

Description of leases:

The lease agreement between Norwood Estates, LLC (Lessor) and Norwood Terrace Health Center, LLC (Tenant), effective from the year 2000, for a 30-year term, governs the leasing of a nursing home and adult day care facility at 40-44 Norwood Avenue, Plainfield, New Jersey. The Tenant pays an initial annual rent of $723,000 ($60,250 monthly), subject to adjustments every five years based on operational performance metrics and economic indices, with potential modifications tied to Medicaid reimbursement structures. The Tenant is responsible for all additional rent, including taxes, utilities, and insurance, and must maintain the premises in compliance with applicable laws, covering all repairs and improvements. The lease includes provisions for default, termination, insurance, condemnation, and a right of first refusal for the Tenant to lease the premises post-term under specified conditions, with the facility to be surrendered in good condition at the end of the term.

As of 2012, the landlord and management have disregarded the lease, and on an annual basis, 30 days prior to the year's end, both Parties engage in a strategic review to establish a new lease payment agreement for the year, meticulously aligning the terms with the operational performance and financial outcomes of the facility. This collaborative process ensures that the annually revised lease payments agreement reflects the evolving dynamics of the healthcare operations, fostering a mutually beneficial arrangement that supports the continued excellence and sustainability of the facility's services.

As such, no right-of-use asset or liability was established, and future minimum annual lease payments cannot be calculated.

Note 6 – Economic Dependency:

During the year, the Company purchased a substantial portion of its services from four vendors. Purchases from these vendors were approximately $1,558,905. The balances due to these vendors and included in accounts payable at December 31, 2025, was $195,707.

Note 7 – Concentration of Credit Risk:

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

As of December 31, 2025, the Company had approximately 44% of its receivables due from the New Jersey Department of Health, and 27% of its receivables due from the Federal government for Medicare recipients.

As of December 31, 2025, approximately 24% of the accounts payable balance was payable to four vendors.

Note 8 – 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 $1,013,631. At December 31, 2025, there was a prepayment of $23,734.

Note 9 – Employee Benefit Plans:

The Company implemented a qualified Salary Reduction Profit Sharing Plan (the "Plan") for eligible non-union employees under section 401(K) of the Internal Revenue Code. The Plan provides for voluntary employee contributions through salary reductions and voluntary employer contributions at the discretion of the Company. Employer contributions were $20,085 for the year.

Union employees are covered by a multi-employer pension plan. Contributions to the plan totaled $122,801 for the year.

Note 10 – Contingencies:

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

Note 11 – Subsequent Events:

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

INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION

To the Members of
Norwood Terrace Health Center, LLC
Cranford, N.J

We have audited the financial statements of Norwood Terrace Health Center, 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

See independent auditors' report.

NORWOOD TERRACE HEALTH CENTER, LLC
D/B/A ARISTACARE AT NORWOOD TERRACE
Supplementary Schedules - Revenues
Year Ended December 31, 2025

		Per Patient Day
Revenues - current:		
Private	$ 436,687	$ 429.39
Medicaid - NJ	7,629,785	297.98
Medicare - Part A	5,498,860	855.99
Commercial	1,153,736	501.19
Respite	238,202	297.01
Total current year	14,957,270	$ 408.36
Other revenues:		
Medicare Part B	80,650	
Ancillary revenue	140,158	
Total revenues	**$ 15,178,078**	

See independent auditors' report
on supplementary information.

Operating and administrative rate component

		Per Patient Day
Administrator:		
Salaries	$ 165,209	$ 4.51
Employee benefits	42,427	1.16
	207,636	5.67
Management fee	772,147	21.08
Other administrative services:		
Salaries - office	171,200	4.67
Salaries - nursing administration	415,841	11.35
Employee benefits	150,756	4.12
Contracted receptionists	72,644	1.98
Insurance	281,625	7.69
Office and postage	50,251	1.37
Advertising - allowable	64,494	1.76
Telephone	40,667	1.11
Licenses and dues	31,564	0.86
Data processing	136,551	3.73
Consultants	247,854	6.77
Accounting	69,000	1.88
Legal	51,845	1.42
Corporate compliance	7,500	0.20
Travel	2,535	0.07
	1,794,327	48.98
Dietary and Housekeeping:		
Food	310,672	8.48
Salaries - dietary	483,602	13.20
Salaries - housekeeping	461,947	12.61
Employee benefits	242,824	6.63
Contracted dietary	66,531	1.82
Dietary supplies	3,540	0.10
Housekeeping supplies	10,090	0.28
	$ 1,579,206	$ 43.12

See independent auditors' report
on supplementary information.

		Per Patient Day
Other general services:		
Garbage disposal	$ 28,969	$ 0.79
Exterminating	3,240	0.09
Landscaping	26,064	0.71
Fire drill	24,213	0.66
	82,486	2.25
Property:		
Real estate taxes	232,647	6.35
Insurance	66,697	1.82
	299,344	8.17
Utilities:		
Cable TV	13,859	0.38
Gas	14,199	0.39
Electric	205,347	5.61
Water and sewer	58,048	1.58
	291,453	7.96
Maintenance:		
Salaries	99,486	2.72
Employee benefits	25,549	0.70
Supplies and services	220,801	6.03
Equipment rental	25,366	0.69
	371,202	10.14
Total operating and housekeeping contracted services	**$ 5,397,801**	**$ 147.37**
Direct care component:		
- Direct care case mix		
Salaries - RN	$ 966,138	$ 26.38
Salaries - LPN	896,667	24.48
Salaries - CNA	1,631,000	44.53
Employee benefits	897,236	24.50
Contracted nursing	304,058	8.30
	$ 4,695,099	$ 128.19

See independent auditors' report on supplementary information.

			Per Patient Day
- Direct care non case mix			
Salaries - social services	$	102,774	$ 2.81
Employee benefits		26,393	0.72
Medical director		34,000	0.93
Pharmacy consultant		26,844	0.73
Non-legend drugs		2,117	0.06
Medical supplies		180,085	4.92
Oxygen		7,288	0.20
Salaries - recreation		81,516	2.23
Employee benefits		20,934	0.57
Recreation services		116,163	3.17
		598,114	16.34
Total direct care component	**$**	**5,293,213**	**$ 144.53**
Fair value rental:			
Rent - building and equipment	$	892,017	$ 24.35
Depreciation		81,477	2.22
Total fair value rental	**$**	**973,494**	**$ 26.58**
Medicare expenses:			
Lab	$	46,008	1.26
Salaries - therapies		707,600	19.32
Employee benefits		181,717	4.96
X-ray		28,056	0.77
Pharmacy - RX drugs		178,002	4.86
		1,141,383	31.17
Other expenses:			
Advertising - non-allowable		23,276	0.64
Miscellaneous expenses		16,674	0.46
Provider assessment tax - current		411,347	11.23
Taxes - NJ BAIT		195,000	5.32
Bad debt expense		300,718	8.21
Bad debt expense Part A 30%		831,052	22.69
		1,778,067	48.55
Total operating expenses	**$**	**14,583,958**	**$ 398.20**

See independent auditors' report
on supplementary information.

NORWOOD TERRACE HEALTH CENTER, LLC
D/B/A ARISTACARE AT NORWOOD TERRACE
Supplementary Schedules - Patient Days
Year Ended December 31, 2025

	Patient Days	Percent of Total
Skilled nursing facility:		
Medicaid	26,083	71.21%
Medicare	6,424	17.54%
Private	1,017	2.78%
Commercial	2,302	6.28%
Respite	802	2.19%
	36,628	100.00%
Percent occupancy	**83.63%**	

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 NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2025 to 12/31/2025

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

Worksheet S Sunday, May 31, 2026 at 10:13:16 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 Norwood Terrace (31-5217) 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	268,093	82	0
2	NF	0			0
3	ICF / IID				0
4	SNF-BASED HHA	0	0	0	0
100	Total	0	268,093	82	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 NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2025 to 12/31/2025

Worksheet S-2 Sunday, May 31, 2026 at 10:13:16 PM

Identification Data

SNF / SNF HEALTHCARE COMPLEX INFORMATION

		STREET ADDRESS			P O BOX
1	ADDRESS LINE 1	40 Highway Ave			
		CITY	STATE	ZIP CODE	COUNTY
2	ADDRESS LINE 2	PLAINFIELD	NJ	07821	UNION

	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 Norwood Terrac	31-5217	35084	U	09/18/1985	
4	NF						
5	ICF / IID						
6	SNF-BASED HHA						
7	SNF-BASED HOSPICE						
8	OUTPATIENT REHAB (SP						

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

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

SNF ORGANIZATION AND OPERATION

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

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

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

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

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

ARISTACARE AT NORWOOD TERRACE
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Period from 1/1/2025 to 12/31/2025

Worksheet S-2 Sunday, May 31, 2026 at 10:13:16 PM

Identification Data

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

		PREMIUMS 1	PAID LOSSES 2	SELF INSURANCE 3
36	If line 34 is Y, enter the total amount of malpractice premiums paid in column 1, the total amount of paid losses in column 2, and the total amount of self-insurance paid in column 3.	0	0	0
37	Are malpractice premiums and paid losses reported in other than the A&G cost center?	No		

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

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2025 to 12/31/2025

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Identification Data

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

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

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

COST REPORT PREPARER CONTACT INFORMATION

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

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In lieu of Form CMS-2540-24

ARISTACARE AT NORWOOD TERRACE
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Worksheet S-3 Part I Sunday, May 31, 2026 at 10:13:16 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	120	43,800		6,423	2,773	2,384	36,150
2	SNF - HMO				1,737	22,833		
3	NF - FFS					0	0	0
4	NF - HMO					0		
5	ICF/IID							0
6	HOSPICE							0
7	TOTAL	120	43,800		8,160	25,606	2,384	36,150

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		95	12	35	142		67.61	231.08	68.11	254.58
2	SNF - HMO		45	134		179		38.60	170.40		
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		140	146	35	321					

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		75	16	10	101	112.00	
2	SNF - HMO		98	94		192		
3	NF - FFS			0	0	0	0.00	
4	NF - HMO			0		0		
5	ICF/IID					0		
6	HOSPICE							
7	TOTAL							

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Worksheet S-3 Part II Sunday, May 31, 2026 at 10:13:16 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)	6,289,423	0	0	6,289,423	233,294.00	26.96
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)	6,289,423	0	0	6,289,423	233,294.00	26.96
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	6,289,423	0	0	6,289,423	233,294.00	26.96
	OTHER WAGES AND RELATED COSTS						
12	CONTRACT LABOR: PATIENT RELATED & MGMT	300,551	0	0	300,551	7,040.00	42.69
13	CONTRACT LABOR: PHYSICIAN SERVICES-PART A	0	0	0	0	0.00	0.00
14	HOME OFFICE SALARIES AND WAGE RELATED COSTS	0	0	0	0	0.00	0.00
	WAGE RELATED COSTS						
15	WAGE RELATED COSTS CORE (SEE PT. IV)	1,546,006	0	0	1,546,006	0.00	0.00
16	WAGE RELATED COSTS (EXCLUDED UNITS)	0	0	0	0	0.00	0.00
17	PHYSICIANS PART A - WRC	0	0	0	0	0.00	0.00
18	PHYSICIANS PART B - WRC	0	0	0	0	0.00	0.00
19	TOTAL ADJUSTED WAGE RELATED COST (SEE INSTRUC	1,546,006	0	0	1,546,006	0.00	0.00

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Worksheet S-3 Part III Sunday, May 31, 2026 at 10:13:16 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	440,992	0	0	440,992	10,113	43.61
3	PLANT OP, MAINT & REPAIRS	99,486	0	0	99,486	3,680	27.03
4	LAUNDRY AND LINEN SERVICE	0	112,154	0	112,154	6,753	16.61
5	HOUSEKEEPING	461,947	-112,154	0	349,793	20,626	16.96
6	DIETARY	483,722	0	0	483,722	27,079	17.86
7	NURSING ADMINISTRATION	454,097	0	0	454,097	11,100	40.91
8	CENTRAL SERVICES AND SUPPLY	0	0	0	0	0	0.00
9	PHARMACY	0	0	0	0	0	0.00
10	MEDICAL RECORDS	47,629	0	0	47,629	2,080	22.90
11	MEDICAL SOCIAL SERVICES	51,632	0	0	51,632	1,440	35.86
12	ACTIVITIES PROGRAM	187,030	0	0	187,030	8,708	21.48
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	13,213	0	0	13,213	873	15.14
16	OTHER GENERAL SERVICE	0	0	0	0	0	0.00

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Worksheet S-3 Part IV Sunday, May 31, 2026 at 10:13:16 PM

STATISTICAL DATA

PART IV - SNF WAGE RELATED COSTS

CMS #	Description	
	RETIREMENT COST	
1	401k EMPLOYER CONTRIBUTIONS	23,085
2	TAX SHELTERED ANNUITY EMPLOYER CONTRIBUTION	0
3	QUALIFIED AND NON-QUALIFIED PENSION PLAN COST	122,801
4	PRIOR YEAR PENSION SERVICE COST	0
	PLAN ADMINISTRATIVE COSTS (Paid to External Organization)	
5	401K/TSA PLAN ADMINISTRATION FEES	0
6	LEGAL/ACCOUNTING/MANAGEMENT FEES-PENSION PLAN	0
7	EMPLOYEE MANAGED CARE PROGRAM ADMINISTRATION FEES	0
	HEALTH AND INSURANCE COST	
8	HEALTH INSURANCE	598,775
9	PRESCRIPTION DRUG PLAN	0
10	DENTAL, HEARING AND VISION PLANS	27,403
11	LIFE INSURANCE	0
12	ACCIDENTAL INSURANCE	0
13	DISABILITY INSURANCE	0
14	LONG-TERM CARE INSURANCE	0
15	WORKERS' COMPENSATION INSURANCE	138,754
16	RETIREMENT HEALTH CARE COST	0
	TAXES	
17	FICA - EMPLOYER'S PORTION ONLY	474,004
18	MEDICARE TAXES - EMPLOYER'S PORTION ONLY	0
19	UNEMPLOYMENT INSURANCE	0
20	STATE OR FEDERAL UNEMPLOYMENT TAXES	150,627
	OTHER	
21	EXECUTIVE DEFERRED COMPENSATION	0
22	DAY CARE COST AND ALLOWANCES	0
23	TUITION REIMBURSEMENT	10,557
24	TOTAL WAGE RELATED COST	1,546,006

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Worksheet S-3 Part V Sunday, May 31, 2026 at 10:13:16 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	813,370	199,935	1,013,305	17,651	57.41
2	LICENSED PRACTICAL NURSE	897,705	220,665	1,118,370	27,042	41.36
3	CERTIFIED NURSING ASSISTANT	1,631,000	400,917	2,031,917	80,281	25.31
4	TOTAL NURSING EXPENDITURES	3,342,075	821,517	4,163,592	124,974	33.32
	NURSING EMPLOYEES					
5	PHYSICAL THERAPIST	149,376	36,718	186,094	3,406	54.64
6	PHYSICAL THERAPY ASSISTANT	174,681	42,938	217,619	3,983	54.64
7	OCCUPATIONAL THERAPIST	162,458	39,934	202,392	3,312	61.11
8	OCCUPATIONAL THERAPY ASSISTANT	147,971	36,373	184,344	3,555	51.85
9	SPEECH-LANGUAGE PATHOLOGIST	73,115	17,972	91,087	1,612	56.51
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	595	0	595	8	74.38
16	LICENSED PRACTICAL NURSE	84,788	0	84,788	1,659	51.11
17	CERTIFIED NURSING ASSISTANT	215,168	0	215,168	5,373	40.05
18	TOTAL NURSING EXPENDITURES	300,551	0	300,551	7,040	42.69
	TECHNICAL / PROFESSIONAL EMPLOYEES					
19	PHYSICAL THERAPIST	0	0	0	0	0.00
20	PHYSICAL THERAPY ASSISTANT	0	0	0	0	0.00
21	OCCUPATIONAL THERAPIST	0	0	0	0	0.00
22	OCCUPATIONAL THERAPY ASSISTANT	0	0	0	0	0.00
23	SPEECH-LANGUAGE PATHOLOGIST	0	0	0	0	0.00
24	THERAPY AIDES AND STUDENTS	0	0	0	0	0.00
25	RESPIRATORY THERAPIST	0	0	0	0	0.00
26	OTHER MEDICAL STAFF	0	0	0	0	0.00
HOME OFFICE/CHAIN ORGANIZATION						
	NURSING EMPLOYEES					
29	REGISTERED NURSE	0	0	0	0	0.00
30	LICENSED PRACTICAL NURSE	0	0	0	0	0.00
31	CERTIFIED NURSING ASSISTANT	0	0	0	0	0.00
32	TOTAL NURSING EXPENDITURES	0	0	0	0	0.00
	TECHNICAL / PROFESSIONAL EMPLOYEES					
33	PHYSICAL THERAPIST	0	0	0	0	0.00
34	PHYSICAL THERAPY ASSISTANT	0	0	0	0	0.00
35	OCCUPATIONAL THERAPIST	0	0	0	0	0.00
36	OCCUPATIONAL THERAPY ASSISTANT	0	0	0	0	0.00
37	SPEECH-LANGUAGE PATHOLOGIST	0	0	0	0	0.00
38	THERAPY AIDES AND STUDENTS	0	0	0	0	0.00
39	RESPIRATORY THERAPIST	0	0	0	0	0.00
40	OTHER MEDICAL STAFF	0	0	0	0	0.00

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ARISTACARE AT NORWOOD TERRACE
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Reclassification and Adjustment of Trial Balance of Expenses

CMS #	COST CENTER DESCRIPTION	SALARIES & WAGES 1	CONTRACT LABOR COSTS 2	LABOR SUBTOTAL 3	OTHER COSTS 4	SUBTOTAL 5	RECLASS-IFICATIONS 6	RECLASS. TRIAL BALANCE 7	ADJUST-MENTS 8	EXPENSES FOR COST ALLOCATION 9
	GENERAL SERVICE COST CENTERS									
1	CAPITAL RELATED - BUILDINGS & FIXTURES	0	0	0	1,284,316	1,284,316	0	1,284,316	25,263	1,309,579
2	CAPITAL RELATED - MOVABLE EQUIPMENT	0	0	0	25,366	25,366	0	25,366	2,192	27,558
3	EMPLOYEE BENEFITS DEPARTMENT	0	0	0	1,609,014	1,609,014	0	1,609,014	121,794	1,730,808
4	ADMINISTRATIVE AND GENERAL	440,992	0	440,992	3,396,219	3,837,211	0	3,837,211	-1,484,801	2,352,410
5	PLANT OP, MAINT & REPAIRS	99,486	0	99,486	597,389	696,875	0	696,875	6,888	703,763
6	LAUNDRY AND LINEN SERVICE	0	0	0	0	0	112,154	112,154	0	112,154
7	HOUSEKEEPING	461,947	0	461,947	11,715	473,662	-112,154	361,508	0	361,508
8	DIETARY	483,722	66,411	550,133	314,211	864,344	0	864,344	-24,535	839,809
9	NURSING ADMINISTRATION	454,097	0	454,097	0	454,097	0	454,097	0	454,097
10	CENTRAL SERVICES AND SUPPLY	0	0	0	156,057	156,057	0	156,057	0	156,057
11	PHARMACY	0	26,844	26,844	2,117	28,961	0	28,961	0	28,961
12	MEDICAL RECORDS	47,629	0	47,629	0	47,629	0	47,629	-86	47,543
13	MEDICAL SOCIAL SERVICES	51,632	0	51,632	0	51,632	0	51,632	0	51,632
14	ACTIVITIES PROGRAM	187,030	0	187,030	20,111	207,141	0	207,141	0	207,141
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	34,000	34,000	0	34,000	0	34,000	0	34,000
16	TRAINING AND IN-SERVICE EDUCATION	0	0	0	20,595	20,595	0	20,595	0	20,595
17	PATIENT TRANSPORTATION PART A	13,213	0	13,213	4,893	18,106	0	18,106	0	18,106
18	OTHER GENERAL SERVICE COST	0	0	0	0	0	0	0	0	0
	INPATIENT ROUTINE NURSING COST CENTERS									
25	SKILLED NURSING FACILITY	3,342,075	300,551	3,642,626	189,029	3,831,655	0	3,831,655	0	3,831,655
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	28,056	28,056	0	28,056	0	28,056
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	0
32	LABORATORY	0	0	0	41,115	41,115	0	41,115	0	41,115
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	324,056	0	324,056	0	324,056	0	324,056	0	324,056
36	OCCUPATIONAL THERAPY	310,429	0	310,429	0	310,429	0	310,429	0	310,429
37	SPEECH LANGUAGE PATHOLOGIST	73,115	0	73,115	0	73,115	0	73,115	0	73,115
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	178,002	178,002	-841	177,161	0	177,161
42	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	0
43	DENTAL CARE	0	0	0	0	0	0	0	0	0
44	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	0
45	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	0
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	0
	OUTPATIENT SERVICE COST CENTERS									
60	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	0
61	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	0
62	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	0
63	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	0
	OUTPATIENT REIMBURSABLE COST CENTERS									
70	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	0
71	AMBULANCE	0	0	0	0	0	0	0	0	0
72	HOSPICE	0	0	0	0	0	0	0	0	0
73	CORF	0	0	0	0	0	0	0	0	0
74	OPT	0	0	0	0	0	0	0	0	0
75	OOT	0	0	0	0	0	0	0	0	0

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2025 to 12/31/2025

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Reclassification and Adjustment of Trial Balance of Expenses

CMS #	COST CENTER DESCRIPTION	SALARIES & WAGES 1	CONTRACT LABOR COSTS 2	LABOR SUBTOTAL 3	OTHER COSTS 4	SUBTOTAL 5	RECLASS-IFICATIONS 6	RECLASS. TRIAL BALANCE 7	ADJUST-MENTS 8	EXPENSES FOR COST ALLOCATION 9
76	OSP	0	0	0	0	0	0	0	0	0
	COST REIMBURSED SERVICES COST CENTERS									
80	PREVENTIVE VACCINES	0	0	0	0	0	841	841	0	841
89	SUBTOTALS	6,289,423	427,806	6,717,229	7,878,205	14,595,434	0	14,595,434	-1,353,285	13,242,149
	NONREIMBURSABLE COST CENTERS									
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	0
91	NONPAID WORKERS	0	0	0	0	0	0	0	0	0
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	0
93	Marketing	0	0	0	0	0	0	0	0	0
93.01	Assisted Living	0	0	0	0	0	0	0	0	0
93.02	Independent Living	0	0	0	0	0	0	0	0	0
100	TOTAL	6,289,423	427,806	6,717,229	7,878,205	14,595,434	0	14,595,434	-1,353,285	13,242,149

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ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
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Reclassifications

			INCREASES			DECREASES			
	EXPLANATION OF RECLASSIFICATION	CODE	COST CENTER	LINE#	SALARY	OTHER	COST CENTER	LINE	SALARY	OTHER
	1	2	3	4	5	6	7	8	9	10
1	To reclass Laundry & Linen	A	LAUNDRY AND LINEN SE	6.00	112,154	0	HOUSEKEEPING	7.00	112,154	0
2	To reclass preventive vaccines	B	PREVENTIVE VACCINES	80.00	0	841	DRUGS: DRUGS CHARGED	41.00	0	841
500	TOTAL RECLASSIFICATIONS				112,154	841			112,154	841

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ARISTACARE AT NORWOOD TERRACE
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RECONCILIATION OF CAPITAL COST CENTERS

PART I - ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES

		Beginning Balance	Acquisitions			Disposals and Retirements	Ending Balance	Fully Depreciated Assets
			Purchases	Donations	Total			
	DESCRIPTION	1	2	3	4	5	6	7
1	Land	0	0	0	0	0	0	0
2	Land Improvements	0	0	0	0	0	0	0
3	Buildings & Fixtures	0	0	0	0	0	0	0
4	Building Improvements	2,288,293	78,226	0	78,226	0	2,366,519	1,944,609
5	Fixed Equipment	0	0	0	0	0	0	0
6	Movable Equipment	2,291,347	31,314	0	31,314	0	2,322,661	2,116,104
7	Subtotal	4,579,640	109,540	0	109,540	0	4,689,180	4,060,713
8	Reconciling Items	0	0	0	0	0	0	0
9	Total	4,579,640	109,540	0	109,540	0	4,689,180	4,060,713

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

		Depreciation	Lease	Interest	Insurance	Taxes	Other Capital Related Costs	Total
	DESCRIPTION	1	2	3	4	5	6	7
1	CAPITAL RELATED COSTS - BUILDINGS & FIXTURES	106,740	892,017	11,478	66,697	232,647	0	1,309,579
2	CAPITAL RELATED COSTS - MOVABLE EQUIPMENT	2,192	25,366	0	0	0	0	27,558
3	TOTAL	108,932	917,383	11,478	66,697	232,647	0	1,337,137

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ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2025 to 12/31/2025

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ADJUSTMENTS TO EXPENSES

	DESCRIPTION OF ADJUSTMENT	BASIS	AMOUNT	WORKSHEET A COST CENTER	LINE NO.
	1	2	3	4	5
1	INVESTMENT INCOME ON RESTRICTED FUNDS (CMS PUB. 15-1, CHAPTE	B	-1,054	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	15,834		
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	-86	MEDICAL RECORDS	12
17	VENDING MACHINES				
18	INCOME FROM IMPOSITION OF INTEREST, FINANCE, OR PENALTY CHAR				
19	INTEREST EXPENSE ON MEDICARE OVERPAYMENTS AND BORROWINGS TO				
20	DEPRECIATION--BUILDINGS AND FIXTUES			CAPITAL RELATED - BUILDINGS	1
21	DEPRECIATION--MOVABLE EQUIPMENT			CAPITAL RELATED - MOVABLE EQ	2
22	SHORT TERM INPATIENT HOSPICE CARE				
23	HOSPICE NON-CORE CONTRACTED SERVICES				
25	Office AdvertisngNonAllow	A	-24,535	DIETARY	8
26	Chartiable Cont Non Allow	A	-16,674	ADMINISTRATIVE AND GENERAL	4
27	Bad Debt Expense	A	-300,718	ADMINISTRATIVE AND GENERAL	4
28	Bad Debt Expense Medicare 30%	A	-831,052	ADMINISTRATIVE AND GENERAL	4
29	Taxes NJ BAIT	A	-195,000	ADMINISTRATIVE AND GENERAL	4
100	TOTAL		-1,353,285		

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RELATED ORGANIZATIONS AND HOME OFFICE COSTS

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

CMS #	WORKSHEET A COST CENTER Line# 1	Description 2	Expense Item 3	Line # On Part II 4	Amount Allowable In Cost 5	Amount Included in Wkst A col 9 6	Net Adjustment 7
1	1	CAPITAL RELATED - BUILDINGS & FIXTURES	Business Office - Build Depreciation	1	25,263	0	25,263
2	2	CAPITAL RELATED - MOVABLE EQUIPMENT	Business Office - Equip Depreciation	1	2,192	0	2,192
3	3	EMPLOYEE BENEFITS DEPARTMENT	Business Office - EHW	1	121,794	0	121,794
4	4	ADMINISTRATIVE AND GENERAL	Business Office - A&G	1	631,844	772,147	-140,303
5	5	PLANT OP, MAINT & REPAIRS	Business Office - POMR	1	6,888	0	6,888
100		TOTALS			787,981	772,147	15,834

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

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

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Provider-Based Physicians Adjustments

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

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

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ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2025 to 12/31/2025

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ALLOCATION OF GENERAL SERVICES COSTS

		Net Expenses For Cost Allocation 0	CRC-B&F (Square Feet) 1	CRC-ME (Square Feet) 2	EMPLOYEE BENEFITS DEPARTMENT (Gross Salaries) 3	SubTotal 3A	A&G (Accum Cost) 4	PLANT OP, MAINT & REPAIRS (Square Feet) 5	LAUNDRY & LINEN SERVICE (Patient Days) 6	HOUSE-KEEPING (Square Feet) 7
	GENERAL SERVICE COST CENTERS									
1	CAPITAL RELATED - BUILDINGS & FIXTURES	1,309,579	1,309,579							
2	CAPITAL RELATED - MOVABLE EQUIPMENT	27,558		27,558						
3	EMPLOYEE BENEFITS DEPARTMENT	1,730,808	33,590	707	1,765,105					
4	ADMINISTRATIVE AND GENERAL	2,352,410	169,400	3,565	123,763	2,649,138	2,649,138			
5	PLANT OP, MAINT & REPAIRS	703,763	45,819	964	27,920	778,466	194,682	973,148		
6	LAUNDRY AND LINEN SERVICE	112,154	41,930	882	31,476	186,442	46,626	38,466	271,534	
7	HOUSEKEEPING	361,508	10,482	221	98,168	470,379	117,634	9,617	0	597,630
8	DIETARY	839,809	174,378	3,669	135,755	1,153,611	288,500	159,974	0	103,350
9	NURSING ADMINISTRATION	454,097	51,390	1,081	127,441	634,009	158,556	47,145	0	30,458
10	CENTRAL SERVICES AND SUPPLY	156,057	9,197	194	0	165,448	41,376	8,437	0	5,451
11	PHARMACY	28,961	0	0	0	28,961	7,243	0	0	0
12	MEDICAL RECORDS	47,543	3,626	76	13,367	64,612	16,158	3,326	0	2,149
13	MEDICAL SOCIAL SERVICES	51,632	9,559	201	14,490	75,882	18,977	8,770	0	5,666
14	ACTIVITIES PROGRAM	207,141	38,370	807	52,489	298,807	74,727	35,200	0	22,741
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	34,000	0	0	0	34,000	8,503	0	0	0
16	TRAINING AND IN-SERVICE EDUCATION	20,595	0	0	0	20,595	5,150	0	0	0
17	PATIENT TRANSPORTATION PART A	18,106	0	0	3,708	21,814	5,455	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	3,831,655	665,107	13,998	937,942	5,448,702	1,362,629	610,169	271,534	394,192
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	28,056	0	0	0	28,056	7,016	0	0	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	0
32	LABORATORY	41,115	0	0	0	41,115	10,282	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	324,056	23,998	505	90,945	439,504	109,913	22,015	0	14,223
36	OCCUPATIONAL THERAPY	310,429	18,789	395	87,121	416,734	104,219	17,237	0	11,136
37	SPEECH LANGUAGE PATHOLOGIST	73,115	7,219	152	20,520	101,006	25,260	6,623	0	4,279
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	3,956	83	0	4,039	1,010	3,629	0	2,344
41	DRUGS: DRUGS CHARGED TO PATIENTS	177,161	2,769	58	0	179,988	45,012	2,540	0	1,641
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

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ALLOCATION OF GENERAL SERVICES COSTS

		DIETARY (Meals Served) 8	NURSING ADMIN (Patient Days) 9	CENTRAL SERVICES & SUPPLY (Patient Days) 10	PHARMACY (Patient Days) 11	MEDICAL RECORDS (Patient Days) 12	MEDICAL SOCIAL SERVICES (Patient Days) 13	ACTIVITIES PROGRAM (Patient Days) 14	QUALITY & PERFORM IMPROV PGM (Patient Days) 15	TRAINING & IN-SERVICE EDUCATION (Patient Days) 16
	GENERAL SERVICE COST CENTERS									
1	CAPITAL RELATED - BUILDINGS & FIXTURES									
2	CAPITAL RELATED - MOVABLE EQUIPMENT									
3	EMPLOYEE BENEFITS DEPARTMENT									
4	ADMINISTRATIVE AND GENERAL									
5	PLANT OP, MAINT & REPAIRS									
6	LAUNDRY AND LINEN SERVICE									
7	HOUSEKEEPING									
8	DIETARY	1,705,435								
9	NURSING ADMINISTRATION	0	870,168							
10	CENTRAL SERVICES AND SUPPLY	0	0	220,712						
11	PHARMACY	0	0	0	36,204					
12	MEDICAL RECORDS	0	0	0	0	86,245				
13	MEDICAL SOCIAL SERVICES	0	0	0	0	0	109,295			
14	ACTIVITIES PROGRAM	0	0	0	0	0	0	431,475		
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	42,503	
16	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	0	25,745
17	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	0
18	OTHER GENERAL SERVICE COST	0	0	0	0	0	0	0	0	0
	INPATIENT ROUTINE SERVICE COST CENTERS									
25	SKILLED NURSING FACILITY	1,705,435	870,168	220,712	36,204	86,245	109,295	431,475	42,503	25,745
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

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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	27,269				
18	OTHER GENERAL SERVICE COST	0	0			
	INPATIENT ROUTINE SERVICE COST CENTERS					
25	SKILLED NURSING FACILITY	27,269	0	11,642,277	0	11,642,277
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	35,072	0	35,072
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0
32	LABORATORY	0	0	51,397	0	51,397
33	INTRAVENOUS THERAPY	0	0	0	0	0
34	RESPIRATORY THERAPY	0	0	0	0	0
35	PHYSICAL THERAPY	0	0	585,655	0	585,655
36	OCCUPATIONAL THERAPY	0	0	549,326	0	549,326
37	SPEECH LANGUAGE PATHOLOGIST	0	0	137,168	0	137,168
38	AUDIOLOGY	0	0	0	0	0
39	ELECTROCARDIOLOGY	0	0	0	0	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	11,022	0	11,022
41	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	229,181	0	229,181
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

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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	841	0	0	0	841	210	0	0	0
89	Subtotals	13,242,149	1,309,579	27,558	1,765,105	13,242,149	2,649,138	973,148	271,534	597,630
	NONREIMBURSABLE COST CENTERS									
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	0
91	NONPAID WORKERS	0	0	0	0	0	0	0	0	0
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	0
93	Marketing	0	0	0	0	0	0	0	0	0
93.01	Assisted Living	0	0	0	0	0	0	0	0	0
93.02	Independent Living	0	0	0	0	0	0	0	0	0
98	Cross Foot Adjustments	0	0	0	0	0	0	0	0	0
99	Negative Cost Center	0	0	0	0	0	0	0	0	0
100	TOTAL	13,242,149	1,309,579	27,558	1,765,105	13,242,149	2,649,138	973,148	271,534	597,630

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2025 to 12/31/2025

Worksheet B Part I Sunday, May 31, 2026 at 10:13:16 PM

ALLOCATION OF GENERAL SERVICES COSTS

		DIETARY (Meals Served) 8	NURSING ADMIN (Patient Days) 9	CENTRAL SERVICES & SUPPLY (Patient Days) 10	PHARMACY (Patient Days) 11	MEDICAL RECORDS (Patient Days) 12	MEDICAL SOCIAL SERVICES (Patient Days) 13	ACTIVITIES PROGRAM (Patient Days) 14	QUALITY & PERFORM IMPROV PGM (Patient Days) 15	TRAINING & IN-SERVICE EDUCATION (Patient Days) 16
	OUTPATIENT REIMBURSABLE COST CENTERS									
74	OPT	0	0	0	0	0	0	0	0	0
75	OOT	0	0	0	0	0	0	0	0	0
76	OSP	0	0	0	0	0	0	0	0	0
	COST REIMBURSED SERVICES COST CENTERS									
80	PREVENTIVE VACCINES	0	0	0	0	0	0	0	0	0
89	Subtotals	1,705,435	870,168	220,712	36,204	86,245	109,295	431,475	42,503	25,745
	NONREIMBURSABLE COST CENTERS									
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	0
91	NONPAID WORKERS	0	0	0	0	0	0	0	0	0
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	0
93	Marketing	0	0	0	0	0	0	0	0	0
93.01	Assisted Living	0	0	0	0	0	0	0	0	0
93.02	Independent Living	0	0	0	0	0	0	0	0	0
98	Cross Foot Adjustments	0	0	0	0	0	0	0	0	0
99	Negative Cost Center	0	0	0	0	0	0	0	0	0
100	TOTAL	1,705,435	870,168	220,712	36,204	86,245	109,295	431,475	42,503	25,745

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2025 to 12/31/2025

Worksheet B Part I Sunday, May 31, 2026 at 10:13:16 PM

ALLOCATION OF GENERAL SERVICES COSTS

		PATIENT TRANSPORT PART A (Patient Days) 17	OTHER GENERAL SERVICE COST (Patient Days) 18	SubTotal 19	Adjustments 20	Total 21
	OUTPATIENT REIMBURSABLE COST CENTERS					
74	OPT	0	0	0	0	0
75	OOT	0	0	0	0	0
76	OSP	0	0	0	0	0
	COST REIMBURSED SERVICES COST CENTERS					
80	PREVENTIVE VACCINES	0	0	1,051	0	1,051
89	Subtotals	27,269	0	13,242,149	0	13,242,149
	NONREIMBURSABLE COST CENTERS					
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0
91	NONPAID WORKERS	0	0	0	0	0
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0
93	Marketing	0	0	0	0	0
93.01	Assisted Living	0	0	0	0	0
93.02	Independent Living	0	0	0	0	0
98	Cross Foot Adjustments	0	0	0	0	0
99	Negative Cost Center	0	0	0	0	0
100	TOTAL	27,269	0	13,242,149	0	13,242,149

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

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2025 to 12/31/2025

Worksheet B Part II Sunday, May 31, 2026 at 10:13:16 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	33,590	707	34,297	34,297				
4	ADMINISTRATIVE AND GENERAL	0	169,400	3,565	172,965	2,405	175,370			
5	PLANT OP, MAINT & REPAIRS	0	45,819	964	46,783	542	12,888	60,213		
6	LAUNDRY AND LINEN SERVICE	0	41,930	882	42,812	612	3,087	2,380	48,891	
7	HOUSEKEEPING	0	10,482	221	10,703	1,907	7,787	595	0	20,992
8	DIETARY	0	174,378	3,669	178,047	2,638	19,098	9,898	0	3,630
9	NURSING ADMINISTRATION	0	51,390	1,081	52,471	2,476	10,496	2,917	0	1,070
10	CENTRAL SERVICES AND SUPPLY	0	9,197	194	9,391	0	2,739	522	0	191
11	PHARMACY	0	0	0	0	0	479	0	0	0
12	MEDICAL RECORDS	0	3,626	76	3,702	260	1,070	206	0	75
13	MEDICAL SOCIAL SERVICES	0	9,559	201	9,760	282	1,256	543	0	199
14	ACTIVITIES PROGRAM	0	38,370	807	39,177	1,020	4,947	2,178	0	799
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	563	0	0	0
16	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	341	0	0	0
17	PATIENT TRANSPORTATION PART A	0	0	0	0	72	361	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	665,107	13,998	679,105	18,224	90,205	37,753	48,891	13,847
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	464	0	0	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	0
32	LABORATORY	0	0	0	0	0	681	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	23,998	505	24,503	1,767	7,276	1,362	0	500
36	OCCUPATIONAL THERAPY	0	18,789	395	19,184	1,693	6,899	1,067	0	391
37	SPEECH LANGUAGE PATHOLOGIST	0	7,219	152	7,371	399	1,672	410	0	150
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	3,956	83	4,039	0	67	225	0	82
41	DRUGS: DRUGS CHARGED TO PATIENTS	0	2,769	58	2,827	0	2,980	157	0	58
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 NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2025 to 12/31/2025

Worksheet B Part II Sunday, May 31, 2026 at 10:13:16 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	213,311								
9	NURSING ADMINISTRATION	0	69,430							
10	CENTRAL SERVICES AND SUPPLY	0	0	12,843						
11	PHARMACY	0	0	0	479					
12	MEDICAL RECORDS	0	0	0	0	5,313				
13	MEDICAL SOCIAL SERVICES	0	0	0	0	0	12,040			
14	ACTIVITIES PROGRAM	0	0	0	0	0	0	48,121		
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	563	
16	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	0	341
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	213,311	69,430	12,843	479	5,313	12,040	48,121	563	341
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 NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2025 to 12/31/2025

Worksheet B Part II Sunday, May 31, 2026 at 10:13:16 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	433				
18	OTHER GENERAL SERVICE COST	0	0			
	INPATIENT ROUTINE SERVICE COST CENTERS					
25	SKILLED NURSING FACILITY	433	0	1,250,899	0	1,250,899
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	464	0	464
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0
32	LABORATORY	0	0	681	0	681
33	INTRAVENOUS THERAPY	0	0	0	0	0
34	RESPIRATORY THERAPY	0	0	0	0	0
35	PHYSICAL THERAPY	0	0	35,408	0	35,408
36	OCCUPATIONAL THERAPY	0	0	29,234	0	29,234
37	SPEECH LANGUAGE PATHOLOGIST	0	0	10,002	0	10,002
38	AUDIOLOGY	0	0	0	0	0
39	ELECTROCARDIOLOGY	0	0	0	0	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	4,413	0	4,413
41	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	6,022	0	6,022
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 NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2025 to 12/31/2025

Worksheet B Part II Sunday, May 31, 2026 at 10:13:16 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	14	0	0	0
89	Subtotals	0	1,309,579	27,558	1,337,137	34,297	175,370	60,213	48,891	20,992
	NONREIMBURSABLE COST CENTERS									
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	0
91	NONPAID WORKERS	0	0	0	0	0	0	0	0	0
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	0
93	Marketing	0	0	0	0	0	0	0	0	0
93.01	Assisted Living	0	0	0	0	0	0	0	0	0
93.02	Independent Living	0	0	0	0	0	0	0	0	0
98	Cross Foot Adjustments		0	0		0	0	0	0	0
99	Negative Cost Center		0	0		0	0	0	0	0
100	TOTAL	0	1,309,579	27,558	1,337,137	34,297	175,370	60,213	48,891	20,992

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2025 to 12/31/2025

Worksheet B Part II Sunday, May 31, 2026 at 10:13:16 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	213,311	69,430	12,843	479	5,313	12,040	48,121	563	341
	NONREIMBURSABLE COST CENTERS									
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	0
91	NONPAID WORKERS	0	0	0	0	0	0	0	0	0
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	0
93	Marketing	0	0	0	0	0	0	0	0	0
93.01	Assisted Living	0	0	0	0	0	0	0	0	0
93.02	Independent Living	0	0	0	0	0	0	0	0	0
98	Cross Foot Adjustments	0	0	0	0	0	0	0	0	0
99	Negative Cost Center	0	0	0	0	0	0	0	0	0
100	TOTAL	213,311	69,430	12,843	479	5,313	12,040	48,121	563	341

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2025 to 12/31/2025

Worksheet B Part II Sunday, May 31, 2026 at 10:13:16 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	14	0	14
89	Subtotals	433	0	1,337,137	0	1,337,137
	NONREIMBURSABLE COST CENTERS					
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0
91	NONPAID WORKERS	0	0	0	0	0
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0
93	Marketing	0	0	0	0	0
93.01	Assisted Living	0	0	0	0	0
93.02	Independent Living	0	0	0	0	0
98	Cross Foot Adjustments	0	0		0	
99	Negative Cost Center	0	0		0	
100	TOTAL	433	0	1,337,137	0	1,337,137

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

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2025 to 12/31/2025

Worksheet B-1 Sunday, May 31, 2026 at 10:13:16 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	39,728								
2	CAPITAL RELATED - MOVABLE EQUIPMENT		39,728							
3	EMPLOYEE BENEFITS DEPARTMENT	1,019	1,019	6,289,423						
4	ADMINISTRATIVE AND GENERAL	5,139	5,139	440,992	-2,649,138	10,593,011				
5	PLANT OP, MAINT & REPAIRS	1,390	1,390	99,486	0	778,466	32,180			
6	LAUNDRY AND LINEN SERVICE	1,272	1,272	112,154	0	186,442	1,272	36,150		
7	HOUSEKEEPING	318	318	349,793	0	470,379	318	0	30,590	
8	DIETARY	5,290	5,290	483,722	0	1,153,611	5,290	0	5,290	108,450
9	NURSING ADMINISTRATION	1,559	1,559	454,097	0	634,009	1,559	0	1,559	0
10	CENTRAL SERVICES AND SUPPLY	279	279	0	0	165,448	279	0	279	0
11	PHARMACY	0	0	0	0	28,961	0	0	0	0
12	MEDICAL RECORDS	110	110	47,629	0	64,612	110	0	110	0
13	MEDICAL SOCIAL SERVICES	290	290	51,632	0	75,882	290	0	290	0
14	ACTIVITIES PROGRAM	1,164	1,164	187,030	0	298,807	1,164	0	1,164	0
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	34,000	0	0	0	0
16	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	20,595	0	0	0	0
17	PATIENT TRANSPORTATION PART A	0	0	13,213	0	21,814	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	20,177	20,177	3,342,075	0	5,448,702	20,177	36,150	20,177	108,450
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	28,056	0	0	0	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	0
32	LABORATORY	0	0	0	0	41,115	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	728	728	324,056	0	439,504	728	0	728	0
36	OCCUPATIONAL THERAPY	570	570	310,429	0	416,734	570	0	570	0
37	SPEECH LANGUAGE PATHOLOGIST	219	219	73,115	0	101,006	219	0	219	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	120	120	0	0	4,039	120	0	120	0
41	DRUGS: DRUGS CHARGED TO PATIENTS	84	84	0	0	179,988	84	0	84	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 NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2025 to 12/31/2025

Worksheet B-1 Sunday, May 31, 2026 at 10:13:16 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	36,150								
10	CENTRAL SERVICES AND SUPPLY	0	36,150							
11	PHARMACY	0	0	36,150						
12	MEDICAL RECORDS	0	0	0	36,150					
13	MEDICAL SOCIAL SERVICES	0	0	0	0	36,150				
14	ACTIVITIES PROGRAM	0	0	0	0	0	36,150			
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	36,150		
16	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	36,150	
17	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	36,150
18	OTHER GENERAL SERVICE COST	0	0	0	0	0	0	0	0	0
	INPATIENT ROUTINE SERVICE COST CENTERS									
25	SKILLED NURSING FACILITY	36,150	36,150	36,150	36,150	36,150	36,150	36,150	36,150	36,150
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 NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2025 to 12/31/2025

Worksheet B-1 Sunday, May 31, 2026 at 10:13:16 PM

COST ALLOCATIONS - STATISTICAL BASES

		OTHER GENERAL SERVICE COST (Patient Days) 18
	GENERAL SERVICE COST CENTERS	
1	CAPITAL RELATED - BUILDINGS & FIXTURES	
2	CAPITAL RELATED - MOVABLE EQUIPMENT	
3	EMPLOYEE BENEFITS DEPARTMENT	
4	ADMINISTRATIVE AND GENERAL	
5	PLANT OP, MAINT & REPAIRS	
6	LAUNDRY AND LINEN SERVICE	
7	HOUSEKEEPING	
8	DIETARY	
9	NURSING ADMINISTRATION	
10	CENTRAL SERVICES AND SUPPLY	
11	PHARMACY	
12	MEDICAL RECORDS	
13	MEDICAL SOCIAL SERVICES	
14	ACTIVITIES PROGRAM	
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	
16	TRAINING AND IN-SERVICE EDUCATION	
17	PATIENT TRANSPORTATION PART A	
18	OTHER GENERAL SERVICE COST	36,150
	INPATIENT ROUTINE SERVICE COST CENTERS	
25	SKILLED NURSING FACILITY	36,150
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 NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2025 to 12/31/2025

Worksheet B-1 Sunday, May 31, 2026 at 10:13:16 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	841	0	0	0	0
89	Subtotal	39,728	39,728	6,289,423	0	10,593,011	32,180	36,150	30,590	108,450
	NONREIMBURSABLE COST CENTERS									
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	0
91	NONPAID WORKERS	0	0	0	0	0	0	0	0	0
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	0
93	Marketing	0	0	0	0	0	0	0	0	0
93.01	Assisted Living	0	0	0	0	0	0	0	0	0
93.02	Independent Living	0	0	0	0	0	0	0	0	0
98	Cross Foot Adjustments	0	0	0	0	0	0	0	0	0
99	Negative Cost Center	0	0	0	0	0	0	0	0	0
102	Cost to be Allocated per Bp1	1,309,579	27,558	1,765,105	0	2,649,138	973,148	271,534	597,630	1,705,435
103	Unit Cost Multiplier per Bp1	32.963628	0.693667	0.280647	0.000000	0.250084	30.240771	7.511314	19.536777	15.725542
104	Cost to be Allocated per Bp2	0	0	34,297	0	175,370	60,213	48,891	20,992	213,311
105	Unit Cost Multiplier per Bp2	0.000000	0.000000	0.005453	0.000000	0.016555	1.871131	1.352448	0.686237	1.966906

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2025 to 12/31/2025

Worksheet B-1 Sunday, May 31, 2026 at 10:13:16 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	36,150	36,150	36,150	36,150	36,150	36,150	36,150	36,150	36,150
	NONREIMBURSABLE COST CENTERS									
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	0
91	NONPAID WORKERS	0	0	0	0	0	0	0	0	0
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	0
93	Marketing	0	0	0	0	0	0	0	0	0
93.01	Assisted Living	0	0	0	0	0	0	0	0	0
93.02	Independent Living	0	0	0	0	0	0	0	0	0
98	Cross Foot Adjustments	0	0	0	0	0	0	0	0	0
99	Negative Cost Center	0	0	0	0	0	0	0	0	0
102	Cost to be Allocated per Bp1	870,168	220,712	36,204	86,245	109,295	431,475	42,503	25,745	27,269
103	Unit Cost Multiplier per Bp1	24.071037	6.105450	1.001494	2.385754	3.023375	11.935685	1.175740	0.712172	0.754329
104	Cost to be Allocated per Bp2	69,430	12,843	479	5,313	12,040	48,121	563	341	433
105	Unit Cost Multiplier per Bp2	1.920609	0.355270	0.013250	0.146971	0.333057	1.331148	0.015574	0.009433	0.011978

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2025 to 12/31/2025

Worksheet B-1 Sunday, May 31, 2026 at 10:13:16 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	36,150
	NONREIMBURSABLE COST CENTERS	
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0
91	NONPAID WORKERS	0
92	PHYSICIAN PRIVATE OFFICES	0
93	Marketing	0
93.01	Assisted Living	0
93.02	Independent Living	0
98	Cross Foot Adjustments	0
99	Negative Cost Center	0
102	Cost to be Allocated per Bp1	0
103	Unit Cost Multiplier per Bp1	0.000000
104	Cost to be Allocated per Bp2	0
105	Unit Cost Multiplier per Bp2	0.000000

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

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2025 to 12/31/2025

Worksheet B-2 Sunday, May 31, 2026 at 10:13:16 PM

Post Step Down Adjustments

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

Worksheet has no records.

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

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2025 to 12/31/2025

Worksheet C Sunday, May 31, 2026 at 10:13:16 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	11,642,277	14,957,270	-1,012,083	13,945,187	
26	NURSING FACILITY	0	0	0	0	
27	ICF/IID	0	0	0	0	
	ANCILLARY SERVICE COST CENTERS					
30	RADIOLOGY - DIAGNOSTIC	35,072	0	0	0	
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	
32	LABORATORY	51,397	188,725	0	188,725	0.272338
33	INTRAVENOUS THERAPY	0	0	0	0	
34	RESPIRATORY THERAPY	0	0	0	0	
35	PHYSICAL THERAPY	585,655	65,379	423,827	489,206	1.197154
36	OCCUPATIONAL THERAPY	549,326	15,270	432,519	447,789	1.226752
37	SPEECH LANGUAGE PATHOLOGIST	137,168	0	139,252	139,252	0.985034
38	AUDIOLOGY	0	0	0	0	
39	ELECTROCARDIOLOGY	0	0	0	0	
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	11,022	0	0	0	
41	DRUGS: DRUGS CHARGED TO PATIENTS	229,181	123,800	15,644	139,444	1.643534
42	DRUGS: IV SOLUTIONS	0	0	0	0	
43	DENTAL CARE	0	0	0	0	
44	APPLIANCES AND EQUIPMENT	0	0	0	0	
45	BLOOD AND BLOOD PRODUCTS	0	0	0	0	
46	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	
	OUTPATIENT REIMBURSABLE COST CENTERS					
71	AMBULANCE	0	0	0	0	
	COST REIMBURSED SERVICES COST CENTERS					
80	PREVENTIVE VACCINES	1,051	0	841	841	1.249703
100	TOTAL	13,242,149	15,350,444	0	15,350,444	

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

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2025 to 12/31/2025

Worksheet C-6 Sunday, May 31, 2026 at 10:13:16 PM

Reclassifications

			INCREASES			DECREASES		
	EXPLANATION OF RECLASSIFICATION	CODE	WORKSHEET C COST CENTER	WKST C LINE NO.	AMOUNT	WORKSHEET C COST CENTER	WKST C LINE NO.	AMOUNT
#		1	2	3	4	5	6	7
1	To Reclass Preventive Vaccines	A	PREVENTIVE VACCINES	80.00	841	DRUGS: DRUGS CHARGED TO	41.00	841
2	To Reclass P/T	B	PHYSICAL THERAPY	35.00	423,827	SKILLED NURSING FACILITY	25.00	423,827
3	To Reclass O/T	C	OCCUPATIONAL THERAPY	36.00	432,519	SKILLED NURSING FACILITY	25.00	432,519
4	To Reclass Speech Language Pathologi	D	SPEECH LANGUAGE PATHOLOG	37.00	139,252	SKILLED NURSING FACILITY	25.00	139,252
5	To Reclass Drugs Char to Pat	E	DRUGS: DRUGS CHARGED TO	41.00	16,485	SKILLED NURSING FACILITY	25.00	16,485
500	TOTAL RECLASSIFICATIONS				1,012,924			1,012,924

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

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2025 to 12/31/2025

Worksheet D SNF Title V Sunday, May 31, 2026 at 10:13:16 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 NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2025 to 12/31/2025

Worksheet D SNF Title XIX Sunday, May 31, 2026 at 10:13:16 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 NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2025 to 12/31/2025

Worksheet D SNF Title XVIII Sunday, May 31, 2026 at 10:13:16 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	0.272338	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	1.197154	423,827	0	0	507,386	0	0
36	OCCUPATIONAL THERAPY	1.226752	432,519	0	0	530,594	0	0
37	SPEECH LANGUAGE PATHOLOGIST	0.985034	139,252	0	0	137,168	0	0
38	AUDIOLOGY		0	0	0	0	0	0
39	ELECTROCARDIOLOGY		0	0	0	0	0	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS		0	0	0	0	0	0
41	DRUGS: DRUGS CHARGED TO PATIENTS	1.643534	139,444	0	0	229,181	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	1.249703	0	0	841	0	0	1,051
100	TOTAL		1,135,042	0	841	1,404,329	0	1,051

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

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2025 to 12/31/2025

Worksheet D-1 Sunday, May 31, 2026 at 10:13:16 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 NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2025 to 12/31/2025

Worksheet D-1 Sunday, May 31, 2026 at 10:13:16 PM

Program: Title XIX
Component: Skilled Nursing Facility

COMPUTATION OF INPATIENT ROUTINE COSTS

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

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

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2025 to 12/31/2025

Worksheet D-1 Sunday, May 31, 2026 at 10:13:16 PM

Program: Title XVIII
Component: Skilled Nursing Facility

COMPUTATION OF INPATIENT ROUTINE COSTS

CMS #	INPATIENT DAYS	AMOUNT
1	INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS	36,150
2	PRIVATE ROOM DAYS	0
3	PROGRAM INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS	6,423
4	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	0
5	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST	11,642,277
	PRIVATE ROOM DIFFERENTIAL ADJUSTMENT	
6	GENERAL INPATIENT ROUTINE SERVICE CHARGES	14,957,270
7	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	0.778369
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	11,642,277
	PROGRAM INPATIENT ROUTINE SERVICE COSTS	
16	ADJUSTED GENERAL INPATIENT SERVICE COST PER DIEM	322.05
17	PROGRAM ROUTINE SERVICE COST	2,068,527
18	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM	0
19	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	2,068,527
20	CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS	1,250,899
21	PER DIEM CAPITAL RELATED COSTS	34.60
22	PROGRAM CAPITAL RELATED COST	222,236
23	INPATIENT ROUTINE SERVICE COST	1,846,291
24	AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS	0
25	TOTAL PROGRAM ROUTINE SERVICE COSTS FOR COMPARISON TO THE COST LIMITATION	1,846,291
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 NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2025 to 12/31/2025

Worksheet E Part A Sunday, May 31, 2026 at 10:13:16 PM

Calculation of Reimbursement Settlement - Medicare Part A

1	INPATIENT PPS AMOUNT	5,607,259
2	ALLOWABLE BAD DEBTS	934,473
3	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL ELIGIBLE BENEFICIARIES	492,844
4	REIMBURSABLE BAD DEBTS	607,407
5	TOTAL REIMBURSABLE COST	6,214,666
6	PRIMARY PAYER AMOUNTS	0
7	COINSURANCE	1,070,964
8		0
9	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT BEFORE SEQUESTRATION	0
10	SEQUESTRATION AMOUNT FOR NON-CLAIMS BASED ITEMS	12,148
11	SEQUESTRATION AMOUNT	90,726
12	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0
13	NET REIMBURSABLE COST	5,040,828
14	INTERIM PAYMENTS	4,772,735
15	TENTATIVE ADJUSTMENT	0
16	BALANCE DUE PROVIDER/PROGRAM	268,093
17	PROTESTED AMOUNTS	

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

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2025 to 12/31/2025

Worksheet E Part B Sunday, May 31, 2026 at 10:13:16 PM

Calculation of Reimbursement Settlement - Medicare Part B

1	PART B ANCILLARY SERVICE COSTS	0
2	PREVENTIVE VACCINES	1,051
3	TOTAL REASONABLE COSTS	1,051
4	MEDICARE PART B ANCILLARY CHARGES	841
5	COST OF COVERED SERVICES	841
6	ALLOWABLE BAD DEBTS	0
7	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL-ELIGIBLE BENEFICIARIES	0
8	REIMBURSABLE BAD DEBTS	0
9	TOTAL REIMBURSABLE COST	841
10	PRIMARY PAYER AMOUNTS	0
11	COINSURANCE AND DEDUCTIBLES	0
12		0
13	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT BEFORE SEQUESTRATION	0
14	SEQUESTRATION AMOUNT	17
15	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0
16	NET REIMBURSABLE COST	824
17	INTERIM PAYMENTS	742
18	TENTATIVE ADJUSTMENT	0
19	BALANCE DUE PROVIDER/PROGRAM	82
20	PROTESTED AMOUNTS	

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

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2025 to 12/31/2025

Worksheet E-1 Sunday, May 31, 2026 at 10:13:16 PM

Analysis of Payments to Providers for Service Rendered

CMS #	DESCRIPTION	Inpatient Part A Mo/Day/Year 1	Inpatient Part A Amount 2	Part B Mo/Day/Year 3	Part B Amount 4
1	Total interim payments paid to provider		4,683,883		742
2	Interim payments payable		0		0
3	RETROACTIVE LUMP SUM ADJUSTMENTS				
3.01	Program to Provider	12/22/2025	88,852		0
3.02	Program to Provider		0		0
3.03	Program to Provider		0		0
3.04	Program to Provider		0		0
3.05	Program to Provider		0		0
3.50	Provider to Program		0		0
3.51	Provider to Program		0		0
3.52	Provider to Program		0		0
3.53	Provider to Program		0		0
3.54	Provider to Program		0		0
3.99	SUBTOTAL		88,852		0
4	TOTAL INTERIM PAYMENTS		4,772,735		742
	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 NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2025 to 12/31/2025

Worksheet G Sunday, May 31, 2026 at 10:13:16 PM

BALANCE SHEET

CMS #	ASSETS	Amount 1
	CURRENT ASSETS	
1	CASH ON HAND AND IN BANKS	1,937,070
2	TEMPORARY INVESTMENTS	0
3	NOTES RECEIVABLE	0
4	ACCOUNTS RECEIVABLE	775,782
5	OTHER RECEIVABLES	-1,366
6	LESS: ALLOWANCES FOR UNCOLLECTIBLE NOTES AND ACCOUNTS RECEIVABLE	91,016
7	INVENTORY	5,000
8	PREPAID EXPENSES	334,035
9	OTHER CURRENT ASSETS	17,202
10	DUE FROM OTHER FUNDS	0
11	TOTAL CURRENT ASSETS	2,976,707
	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	2,366,519
18	LESS: ACCUMULATED DEPRECIATION	0
19	FIXED EQUIPMENT	0
20	LESS: ACCUMULATED DEPRECIATION	0
21	AUTOMOBILES AND TRUCKS	47,400
22	LESS: ACCUMULATED DEPRECIATION	0
23	MAJOR MOVABLE EQUIPMENT	2,322,661
24	LESS: ACCUMULATED DEPRECIATION	4,337,922
25	MINOR EQUIPMENT - DEPRECIABLE	0
26	MINOR EQUIPMENT - NONDEPRECIABLE	0
27	OTHER FIXED ASSETS	0
28	TOTAL FIXED ASSETS	398,658
	OTHER ASSETS	
29	INVESTMENTS	0
30	DEPOSITS ON LEASES	0
31	DUE FROM OWNERS/OFFICERS	0
32	OTHER ASSETS	855,833
33	TOTAL OTHER ASSETS	855,833
34	TOTAL ASSETS	4,231,198
	CURRENT LIABILITIES	
35	ACCOUNTS PAYABLE	816,761
36	SALARIES, WAGES & FEES PAYABLE	603,471
37	PAYROLL TAXES PAYABLE	136,682
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	275,459
43	TOTAL CURRENT LIABILITIES	1,832,373
	LONG TERM LIABILITIES	
44	MORTGAGE PAYABLE	0
45	NOTES PAYABLE	0
46	UNSECURED LOANS	0
47	LOANS FROM OWNERS	0
48	OTHER LONG TERM LIABILITIES	0
49	TOTAL LONG TERM LIABILITIES	0
50	TOTAL LIABILITIES	1,832,373
	CAPITAL ACCOUNTS	
51	FUND BALANCES	2,398,825
52	TOTAL LIABILITIES AND FUND BALANCES	4,231,198

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

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2025 to 12/31/2025

Worksheet G-2 Part I Sunday, May 31, 2026 at 10:13:16 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	5,498,860	1,153,736	832,843	6,796,942	674,889						14,957,270
2	NURSING FACILITY	0	0	0	0	0						0
3	ICF/IID											0
4	TOTAL GENERAL INPATIENT CARE SERVICES	5,498,860	1,153,736	832,843	6,796,942	674,889						14,957,270
5	ANCILLARY SERVICES	393,175	0	0	0	0	0	0	0	0	0	393,175
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	5,892,035	1,153,736	832,843	6,796,942	674,889	0	0	0	0	0	15,350,445

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

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2025 to 12/31/2025

Worksheet G-2 Part II Sunday, May 31, 2026 at 10:13:16 PM

Statement of Patient Revenues and Operating Expenses

PART II - OPERATING EXPENSES

CMS #	Description	
11	OPERATING EXPENSES	14,595,434
12	ADD (SPECIFY)	0
13	TOTAL ADDITIONS	0
14	DEDUCT (SPECIFY)	0
15	TOTAL DEDUCTIONS	0
16	TOTAL OPERATING EXPENSES	14,595,434

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

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2025 to 12/31/2025

Worksheet G-3 Sunday, May 31, 2026 at 10:13:16 PM

Statement of Revenues and Expenses

CMS #	Description	
	Income From Services to Patients:	
1	TOTAL PATIENT REVENUES	15,350,445
2	LESS: CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENT ACCOUNTS	172,098
3	NET PATIENT REVENUES	15,178,347
4	LESS: TOTAL OPERATING EXPENSES	14,595,434
5	NET INCOME FROM SERVICES TO PATIENTS	582,913
	Other Income:	
6	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.	0
7	INCOME FROM INVESTMENTS	1,054
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	86
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 _____)	-355
25	PHE FUNDING	0
26	TOTAL OTHER INCOME	785
27	TOTAL INCOME	583,698
	Expenses:	
28	OTHER EXPENSES (SPECIFY _____)	0
29		0
30		0
31	TOTAL OTHER EXPENSES	0
32	NET INCOME (LOSS) FOR THE PERIOD	583,698