LINDEN GARDEN ESTATES LLC
D/B/A ARISTACARE AT DELAIRE
Financial Statements

December 31, 2025

SAUL N. FRIEDMAN & CO.

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

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

INDEPENDENT AUDITORS' REPORT

To the Members of
Linden Garden Estates LLC d/b/a Aristacare at Delaire
Cranford, NJ

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Linden Garden Estates LLC d/b/a Aristacare at Delaire (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 Linden Garden Estates LLC d/b/a Aristacare at Delaire, 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 Linden Garden Estates 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 Linden Garden Estates LLC d/b/a Aristacare at Delaire'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 Linden Garden Estates LLC d/b/a Aristacare at Delaire'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 Linden Garden Estates LLC d/b/a Aristacare at Delaire'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

Linden Garden Estates LLC
d/b/a AristaCare at Delaire
Balance Sheet
December 31, 2025

ASSETS

Current assets:		
Cash	$	1,652,885
Cash - restricted		57,623
Accounts receivable - net		2,263,088
Prepaid expenses		346,306
Due from related entities - net		1,001,931
Loans and exchanges		226,255
Total current assets		5,548,088
Property and equipment, net		4,077,149
Total Assets	$	**9,625,237**

LIABILITIES AND MEMBERS' EQUITY

Current liabilities:		
Accounts payable	$	1,400,290
Accrued expenses		2,805,759
Accrued and withheld taxes		93,153
Patients' funds and deposits payable		66,376
Total liabilities		4,365,578
Members' equity		5,259,659
Total Liabilities and Members' Equity	$	**9,625,237**

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

Linden Garden Estates LLC
d/b/a AristaCare at Delaire
Statement of Income and Members' Equity
Year Ended December 31, 2025

Revenues	$	28,375,072
Operating expenses		27,575,606
Income from operations		799,466
Non-operating revenue (expenses)		
Interest income		2,748
Interest expense		(558,276)
Net income		**243,938**
Members' equity at beginning of year		436,667
Members' contributions - net		4,579,054
Members' equity at end of year	$	5,259,659

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

Linden Garden Estates LLC
d/b/a AristaCare at Delaire
Statement of Cash Flows
Year Ended December 31, 2025

Cash flows from operating activities:		
Net income	$	243,938
Adjustments to reconcile net income to net cash provided by (used in) operating activities:		
Depreciation expense		488,701
Changes in operating assets and liabilities:		
Accounts receivable		2,281,094
Prepaid expenses		13,605
Due to/from related entities - net		(1,541,996)
Accounts payable		(4,031,462)
Accrued expenses and taxes		403,603
Loans and exchanges		(76,620)
Patients' funds and deposits payable		(22,986)
Net cash used in operating activities		(2,242,123)
Cash flows from investing activities:		
Purchase of property and equipment		(1,918,414)
Cash flows from financing activities:		
Members' contributions		4,579,054
Due to (from) prior owner		(192,332)
Decrease in loans payable members		(250,000)
Increase (decrease) in loans payable		(244,774)
Net cash provided by financing activities		3,891,948
Net decrease in cash and restricted cash		(268,589)
Cash and restricted cash - at beginning of year		1,979,097
Cash and restricted cash - at End of Year	$	1,710,508
Supplemental disclosure of cash flow information:		
Cash paid during the year for:		
Interest	$	558,276

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

LLC Linden Garden Estates LLC d/b/a Aristacare at Delaire, (the "Company") was formed in the State of New Jersey on May 12, 2016, with a perpetual life. The limited liability company was licensed to operate a long-term care facility consisting of 240 long-term care beds, and 40 comprehensive personal care beds, in Linden, 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 $1,383,172.

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

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

Cash and cash equivalents	$ 1,652,885
Restricted cash for residents	57,623
Total	$ 1,710,508

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.

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.

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.

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 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.

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

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

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

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

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.

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

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

Note 2 – Advertising:

Advertising is expensed as incurred. Advertising expenses were $78,260 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	$ 775,081
Leasehold improvements	10	4,945,266
		5,720,347
Less accumulated depreciation		(1,643,198)
		$ 4,077,149

Depreciation expense was $488,701 for the year.

Note 4 – 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 5 – Revenues:

Approximately 55% of revenue for the year was derived from billings to the New Jersey Department of Health for stays by Medicaid patients.

Approximately 26% of revenue for the year was derived from billings to the Federal Government for stays by patients covered by Medicare Part A and for services provided to patients that 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 6 – Contracted Services:

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

Note 7 – Leases:

Lease Policies:

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

No additional leases were capitalized in 2025.

Due to management not exercising its option to renew the lease and operating on a month-by-month basis, the lease has not been capitalized.

Description of leases:

The Company occupies its premises under an operating lease with a 5-year term, which commenced on June 16, 2017, and expired on June 16, 2022, with four renewal options of five years each. As of December 31, 2025, the Company had not exercised its option to renew the lease. Currently the monthly expense is $243,868 which includes all debt service costs plus all real estate taxes and operating expenses plus $50,000 per month. In 2025, a verbal agreement was reached with the landlord, that if certain financial milestones were reached by the Company, there would be additional rent due to the landlord. For 2025 that addition amounted to $1,500,000. Aggregate rent expense was $4,426,416 for the year.

Note 8 – Economic Dependency:

During the year, the Company purchased a substantial portion of its services from three vendors. Purchases from these vendors were approximately $1,581,060. The balance due these vendors and included in accounts payable at December 31, 2025, was $404,135.

Note 9 – Loan Payable - Members:

During 2018, the Company borrowed $250,000 for working capital from one of its members. The loan was interest-free to be repaid at the member's discretion. During 2025, the loan was paid in full, and there is no balance due.

Note 10 - Employee Benefit Plans:

Effective March 1, 2017, 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 $23,085 for the year.

Note 11 - 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 $4,191,380. At December 31, 2025, the balances due to this company and included in accounts payable was $29,548.

Note 12 - Concentration of Credit Risks:

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 36% of its receivables due from the New Jersey Department of Health, and 37% of its receivables due from the Federal government for Medicare recipients.

As of December 31, 2025, approximately 29% of the accounts payable balance was payable to three vendors.

INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

To the Members of:
Linden Garden Estates LLC

We have audited the financial statements of Linden Garden Estates LLC d/b/a Aristacare at Delaire 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.

it.

Saul A. Friedman & Company

Brooklyn, New York
May 15, 2026

		Per Patient Day
Revenues - current:		
Medicaid - NJ	$ 15,671,682	$ 292.01
Medicare - Part A	7,616,817	898.21
Private	969,748	423.10
HMO	3,179,947	576.29
Respite	724,930	293.85
Total current year	28,163,124	$ 357.29
Other revenues:		
Ancillary revenue	(34,839)	
Comprehensive personal care	246,787	
Total Revenues	$ 28,375,072	

See independent auditors' report
on supplementary information.

		Per Patient Day
Operating and administrative rate component		
Administrator:		
Salaries	$ 256,697	$ 3.26
Employee benefits	57,931	0.73
	314,628	3.99
Assistant administrator:		
Salaries	96,041	1.22
Employee benefits	21,674	0.27
	117,715	1.49
Management fee	1,436,763	18.23
Other administrative services		
Salaries - office	208,283	2.64
Salaries - medical records	116,378	1.48
Salaries - nursing administration	663,271	8.41
Employee benefits	222,954	2.83
Contracted fiscal services	118,293	1.50
Insurance	337,491	4.28
Office and postage	195,582	2.48
Advertising - allowable	65,605	0.83
Telephone	25,665	0.33
Licenses, dues and seminars	50,433	0.64
Data processing	171,774	2.18
Consultants	368,411	4.67
Professional fees	57,283	0.73
Corporate compliance	7,500	0.10
Travel	11,772	0.15
	2,620,695	33.25
Dietary and Housekeeping:		
Food	887,441	11.26
Salaries - dietary	895,865	11.37
Employee benefits	202,176	2.56
Dietician	125,330	1.59
Dietary supplies	44,745	0.57
Salaries - housekeeping	751,619	9.54
Employee benefits	169,623	2.15
Housekeeping supplies	34,316	0.44
Laundry diapers	2,070	0.03
	$ 3,113,185	$ 39.51

See independent auditors' report on supplementary information.

		Per Patient Day
Other general services:		
Garbage disposal	$ 73,472	$ 0.93
Exterminating	5,612	0.07
Fire drill and protection	20,330	0.26
Landscaping	19,014	0.24
	118,428	1.50
Property:		
Insurance	21,154	0.27
	21,154	0.27
Utilities:		
Gas	53,150	0.67
Electric	222,480	2.82
Water and sewer	225,299	2.86
Cable TV	34,916	0.44
	535,845	6.79
Maintenance:		
Salaries	189,318	2.40
Employee benefits	42,725	0.54
Supplies and services	324,602	4.12
	556,645	7.06
Total operating and administrative rate component	**$ 8,835,058**	**$ 112.09**
Direct care component:		
- Direct care case mix		
Salaries - RN	886,069	11.24
Salaries - LPN	2,086,576	26.47
Salaries - CNA	3,515,805	44.60
Employee benefits	1,464,291	18.58
Contracted nursing	612,612	7.77
	$ 8,565,353	$ 108.66

		Per Patient Day
- Direct care non case mix		
Salaries - therapies	$ 995,027	$ 12.62
Employee benefits	224,554	2.85
Salaries - social services	241,332	3.06
Employee benefits	54,463	0.69
Equipment rental	14,603	0.19
Medical director	51,000	0.65
Pharmacy consultant	47,216	0.60
Non-legend drugs	761	0.01
Medical supplies	418,152	5.30
Oxygen	8,669	0.11
Salaries - recreation	467,457	5.93
Employee benefits	105,494	1.34
Recreation services	7,470	0.09
	2,636,198	33.44
Total direct care component	**$ 11,201,551**	**$ 142.10**
Fair value rental:		
Rent - building	4,426,416	56.15
Depreciation	488,701	6.20
Total fair value rental	**$ 4,915,117**	**$ 62.35**
Medicare expenses:		
Lab	$ 73,097	$ 0.93
Ambulance	7,627	0.10
X-ray	53,792	0.68
Pharmacy - RX drugs	290,397	3.68
Other	7,117	0.09
	432,030	5.48
Other expenses:		
Advertising - non-allowable	32,179	0.41
Miscellaneous expenses	16,880	0.21
Provider assessment tax - current	891,129	11.31
Taxes - NJ BAIT	92,216	1.17
Bad debt expense	1,159,446	14.71
	2,191,850	27.81
Total operating expenses	**$ 27,575,606**	**$ 349.83**

See independent auditors' report
on supplementary information.

	Patient Days	Percent of Total
Skilled nursing facility:		
Medicaid	60,068	76.20%
Medicare	8,480	10.76%
Private	2,292	2.91%
HMO	5,518	7.00%
Respite	2,467	3.13%
	78,825	100.00%
Percent occupancy	**89.74%**	

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

ARISTACARE AT PARKSIDE
Provider CCN: 31-5200
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 10:28:12 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 AGTION, 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 Parkside (31-5200) 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	266,292	1,282	0
2	NF	0			0
3	ICF / IID				0
4	SNF-BASED HHA	0	0	0	0
100	Total	0	266,292	1,282	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 PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2025 to 12/31/2025

Worksheet S-2 Sunday, May 31, 2026 at 10:28:12 PM

Identification Data

SNF / SNF HEALTHCARE COMPLEX INFORMATION

		STREET ADDRESS			P O BOX
1	ADDRESS LINE 1	400 West Simpson Avenue			
		CITY	STATE	ZIP CODE	COUNTY
2	ADDRESS LINE 2	LINDEN	NJ	07036	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 Parkside	31-5200	35084	U	02/24/1984	
4	NF						
5	ICF / IID						
6	SNF-BASED HHA						
7	SNF-BASED HOSPICE						
8	OUTPATIENT REHAB (SP						

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

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

SNF ORGANIZATION AND OPERATION

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

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

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

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

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

ARISTACARE AT PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2025 to 12/31/2025

Worksheet S-2 Sunday, May 31, 2026 at 10:28:12 PM

Identification Data

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

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

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

ARISTACARE AT PARKSIDE
Provider CCN: 31-5200
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 PARKSIDE
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Period from 1/1/2025 to 12/31/2025

Worksheet S-3 Part I Sunday, May 31, 2026 at 10:28:12 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	240	87,600		8,493	4,169	6,951	72,411
2	SNF - HMO				3,169	49,629		
3	NF - FFS					0	0	0
4	NF - HMO					0		
5	ICF/IID							0
6	HOSPICE							0
7	TOTAL	240	87,600		11,662	53,798	6,951	72,411

CMS #	Component	Discharges					Average Length of Stay				
		Title V	Title XVIII	Title XIX	Other	Total	Title V	Title XVIII	Title XIX	Other	Total
		8	9	10	11	12	13	14	15	16	17
1	SNF - FFS		172	16	76	264		49.38	260.56	91.46	274.28
2	SNF - HMO		95	195		290		33.36	254.51		
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		267	211	76	554					

CMS #	Component	Admissions					FTE	
		Title V	Title XVIII	Title XIX	Other	Total	Employed	Non-Paid
		18	19	20	21	22	23	24
1	SNF - FFS		128	17	136	281	220.00	
2	SNF - HMO		157	166		323		
3	NF - FFS			0	0	0	0.00	
4	NF - HMO			0		0		
5	ICF/IID					0		
6	HOSPICE							
7	TOTAL							

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ARISTACARE AT PARKSIDE
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Worksheet S-3 Part II Sunday, May 31, 2026 at 10:28:12 PM

SNF Wage Index Information

PART II - SNF WAGE INDEX - DIRECT SALARIES

CMS #		Amount Reported 1	Reclass-ifications 2	Adjustments 3	Total 4	Paid Hours 5	Average Hourly Wage 6
	SALARIES						
1	TOTAL SALARY (SEE INSTRUCTIONS)	11,374,571	0	0	11,374,571	458,366.00	24.82
2	PHYSICIAN SALARIES-PART A	0	0	0	0	0.00	0.00
3	PHYSICIAN SALARIES-PART B	0	0	0	0	0.00	0.00
4	HOME OFFICE PERSONNEL	0	0	0	0	0.00	0.00
5	SUM OF LINES 2 THROUGH 4	0	0	0	0	0.00	0.00
6	REVISED WAGES (LINE 1 MINUS LINE 5)	11,374,571	0	0	11,374,571	458,366.00	24.82
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	173,774	0	0	173,774	9,048.00	19.21
10	SUBTOTAL EXCLUDED SALARY (SUM OF LINES 7 THRO	173,774	0	0	173,774	9,048.00	19.21
11	TOTAL ADJUSTED SALARIES (LINE 6 MINUS LINE 10	11,200,797	0	0	11,200,797	449,318.00	24.93
	OTHER WAGES AND RELATED COSTS						
12	CONTRACT LABOR: PATIENT RELATED & MGMT	612,612	0	0	612,612	13,886.00	44.12
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)	2,205,223	0	0	2,205,223	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	2,205,223	0	0	2,205,223	0.00	0.00

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ARISTACARE AT PARKSIDE
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Worksheet S-3 Part III Sunday, May 31, 2026 at 10:28:12 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	711,676	0	0	711,676	18,864	37.73
3	PLANT OP, MAINT & REPAIRS	189,318	0	0	189,318	7,134	26.54
4	LAUNDRY AND LINEN SERVICE	0	0	0	0	5,262	0.00
5	HOUSEKEEPING	751,619	0	0	751,619	40,478	18.57
6	DIETARY	897,380	0	0	897,380	53,329	16.83
7	NURSING ADMINISTRATION	666,790	0	0	666,790	15,055	44.29
8	CENTRAL SERVICES AND SUPPLY	0	0	0	0	0	0.00
9	PHARMACY	0	0	0	0	0	0.00
10	MEDICAL RECORDS	48,760	0	0	48,760	1,861	26.20
11	MEDICAL SOCIAL SERVICES	157,341	0	0	157,341	3,806	41.34
12	ACTIVITIES PROGRAM	470,419	0	0	470,419	22,662	20.76
13	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0.00
14	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0.00
15	PATIENT TRANSPORTATION PART A	1,690	0	0	1,690	70	24.14
16	OTHER GENERAL SERVICE	0	0	0	0	0	0.00

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ARISTACARE AT PARKSIDE
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Worksheet S-3 Part IV Sunday, May 31, 2026 at 10:28:12 PM

STATISTICAL DATA

PART IV - SNF WAGE RELATED COSTS

CMS #	Description	
	RETIREMENT COST	
1	401k EMPLOYER CONTRIBUTIONS	0
2	TAX SHELTERED ANNUITY EMPLOYER CONTRIBUTION	0
3	QUALIFIED AND NON-QUALIFIED PENSION PLAN COST	0
4	PRIOR YEAR PENSION SERVICE COST	0
	PLAN ADMINISTRATIVE COSTS (Paid to External Organization)	
5	401K/TSA PLAN ADMINISTRATION FEES	0
6	LEGAL/ACCOUNTING/MANAGEMENT FEES-PENSION PLAN	0
7	EMPLOYEE MANAGED CARE PROGRAM ADMINISTRATION FEES	0
	HEALTH AND INSURANCE COST	
8	HEALTH INSURANCE	1,556,217
9	PRESCRIPTION DRUG PLAN	0
10	DENTAL, HEARING AND VISION PLANS	75,345
11	LIFE INSURANCE	0
12	ACCIDENTAL INSURANCE	0
13	DISABILITY INSURANCE	0
14	LONG-TERM CARE INSURANCE	0
15	WORKERS' COMPENSATION INSURANCE	573,661
16	RETIREMENT HEALTH CARE COST	0
	TAXES	
17	FICA - EMPLOYER'S PORTION ONLY	0
18	MEDICARE TAXES - EMPLOYER'S PORTION ONLY	0
19	UNEMPLOYMENT INSURANCE	0
20	STATE OR FEDERAL UNEMPLOYMENT TAXES	0
	OTHER	
21	EXECUTIVE DEFERRED COMPENSATION	0
22	DAY CARE COST AND ALLOWANCES	0
23	TUITION REIMBURSEMENT	0
24	TOTAL WAGE RELATED COST	2,205,223

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ARISTACARE AT PARKSIDE
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Worksheet S-3 Part V Sunday, May 31, 2026 at 10:28:12 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	886,069	171,785	1,057,854	21,737	48.67
2	LICENSED PRACTICAL NURSE	2,081,885	403,621	2,485,506	65,276	38.08
3	CERTIFIED NURSING ASSISTANT	3,342,436	648,008	3,990,444	172,453	23.14
4	TOTAL NURSING EXPENDITURES	6,310,390	1,223,414	7,533,804	259,466	29.04
	NURSING EMPLOYEES					
5	PHYSICAL THERAPIST	383,781	74,405	458,186	7,969	57.50
6	PHYSICAL THERAPY ASSISTANT	157,384	30,513	187,897	3,268	57.50
7	OCCUPATIONAL THERAPIST	241,644	46,848	288,492	5,368	53.74
8	OCCUPATIONAL THERAPY ASSISTANT	100,745	19,532	120,277	2,238	53.74
9	SPEECH-LANGUAGE PATHOLOGIST	111,858	21,686	133,544	2,488	53.68
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	46,994	0	46,994	652	72.08
16	LICENSED PRACTICAL NURSE	304,661	0	304,661	5,437	56.03
17	CERTIFIED NURSING ASSISTANT	260,957	0	260,957	7,797	33.47
18	TOTAL NURSING EXPENDITURES	612,612	0	612,612	13,886	44.12
	TECHNICAL / PROFESSIONAL EMPLOYEES					
19	PHYSICAL THERAPIST	0	0	0	0	0.00
20	PHYSICAL THERAPY ASSISTANT	0	0	0	0	0.00
21	OCCUPATIONAL THERAPIST	0	0	0	0	0.00
22	OCCUPATIONAL THERAPY ASSISTANT	0	0	0	0	0.00
23	SPEECH-LANGUAGE PATHOLOGIST	0	0	0	0	0.00
24	THERAPY AIDES AND STUDENTS	0	0	0	0	0.00
25	RESPIRATORY THERAPIST	0	0	0	0	0.00
26	OTHER MEDICAL STAFF	0	0	0	0	0.00
HOME OFFICE/CHAIN ORGANIZATION						
	NURSING EMPLOYEES					
29	REGISTERED NURSE	0	0	0	0	0.00
30	LICENSED PRACTICAL NURSE	0	0	0	0	0.00
31	CERTIFIED NURSING ASSISTANT	0	0	0	0	0.00
32	TOTAL NURSING EXPENDITURES	0	0	0	0	0.00
	TECHNICAL / PROFESSIONAL EMPLOYEES					
33	PHYSICAL THERAPIST	0	0	0	0	0.00
34	PHYSICAL THERAPY ASSISTANT	0	0	0	0	0.00
35	OCCUPATIONAL THERAPIST	0	0	0	0	0.00
36	OCCUPATIONAL THERAPY ASSISTANT	0	0	0	0	0.00
37	SPEECH-LANGUAGE PATHOLOGIST	0	0	0	0	0.00
38	THERAPY AIDES AND STUDENTS	0	0	0	0	0.00
39	RESPIRATORY THERAPIST	0	0	0	0	0.00
40	OTHER MEDICAL STAFF	0	0	0	0	0.00

The Optimizer Systems, LLC WinLASH 2540 System [Version: 2.5.13]
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ARISTACARE AT PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2025 to 12/31/2025

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Reclassification and Adjustment of Trial Balance of Expenses

CMS #	COST CENTER DESCRIPTION	SALARIES & WAGES 1	CONTRACT LABOR COSTS 2	LABOR SUBTOTAL 3	OTHER COSTS 4	SUBTOTAL 5	RECLASS-IFICATIONS 6	RECLASS. TRIAL BALANCE 7	ADJUST-MENTS 8	EXPENSES FOR COST ALLOCATION 9
	GENERAL SERVICE COST CENTERS									
1	CAPITAL RELATED - BUILDINGS & FIXTURES	0	0	0	5,494,547	5,494,547	0	5,494,547	-1,203,212	4,291,335
2	CAPITAL RELATED - MOVABLE EQUIPMENT	0	0	0	14,603	14,603	0	14,603	4,718	19,321
3	EMPLOYEE BENEFITS DEPARTMENT	0	0	0	2,630,720	2,630,720	0	2,630,720	262,106	2,892,826
4	ADMINISTRATIVE AND GENERAL	711,676	0	711,676	4,628,381	5,340,057	0	5,340,057	-1,380,694	3,959,363
5	PLANT OP, MAINT & REPAIRS	189,318	0	189,318	972,970	1,162,288	0	1,162,288	14,824	1,177,112
6	LAUNDRY AND LINEN SERVICE	0	0	0	0	0	0	0	0	0
7	HOUSEKEEPING	751,619	0	751,619	37,802	789,421	0	789,421	0	789,421
8	DIETARY	897,380	125,330	1,022,710	928,575	1,951,285	0	1,951,285	0	1,951,285
9	NURSING ADMINISTRATION	666,790	0	666,790	0	666,790	0	666,790	0	666,790
10	CENTRAL SERVICES AND SUPPLY	0	0	0	328,569	328,569	0	328,569	0	328,569
11	PHARMACY	0	47,216	47,216	0	47,216	0	47,216	0	47,216
12	MEDICAL RECORDS	48,760	0	48,760	0	48,760	0	48,760	-252	48,508
13	MEDICAL SOCIAL SERVICES	157,341	0	157,341	0	157,341	0	157,341	0	157,341
14	ACTIVITIES PROGRAM	470,419	0	470,419	26,706	497,125	0	497,125	0	497,125
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	51,000	51,000	0	51,000	0	51,000	0	51,000
16	TRAINING AND IN-SERVICE EDUCATION	0	0	0	11,804	11,804	0	11,804	0	11,804
17	PATIENT TRANSPORTATION PART A	1,690	0	1,690	7,627	9,317	0	9,317	0	9,317
18	OTHER GENERAL SERVICE COST	0	0	0	0	0	0	0	0	0
	INPATIENT ROUTINE NURSING COST CENTERS									
25	SKILLED NURSING FACILITY	6,310,390	612,612	6,923,002	407,404	7,330,406	0	7,330,406	0	7,330,406
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	53,792	53,792	0	53,792	0	53,792
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	0
32	LABORATORY	0	0	0	73,097	73,097	0	73,097	0	73,097
33	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	0
34	RESPIRATORY THERAPY	0	0	0	8,669	8,669	0	8,669	0	8,669
35	PHYSICAL THERAPY	541,166	0	541,166	0	541,166	0	541,166	0	541,166
36	OCCUPATIONAL THERAPY	342,390	0	342,390	0	342,390	0	342,390	0	342,390
37	SPEECH LANGUAGE PATHOLOGIST	111,858	0	111,858	0	111,858	0	111,858	0	111,858
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	297,888	297,888	-3,739	294,149	0	294,149
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 PARKSIDE
Provider CCN: 31-5200
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	3,739	3,739	0	3,739
89	SUBTOTALS	11,200,797	836,158	12,036,955	15,923,154	27,960,109	0	27,960,109	-2,302,510	25,657,599
	NONREIMBURSABLE COST CENTERS									
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	0
91	NONPAID WORKERS	0	0	0	0	0	0	0	0	0
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	0
93	Barber Shop	0	0	0	0	0	0	0	0	0
93.01	Assisted Living	173,774	0	173,774	0	173,774	0	173,774	0	173,774
100	TOTAL	11,374,571	836,158	12,210,729	15,923,154	28,133,883	0	28,133,883	-2,302,510	25,831,373

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

ARISTACARE AT PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2025 to 12/31/2025

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Reclassifications

			INCREASES			DECREASES			
	EXPLANATION OF RECLASSIFICATION	CODE	COST CENTER	LINE#	SALARY	OTHER	COST CENTER	LINE	SALARY	OTHER
	1	2	3	4	5	6	7	8	9	10
1	To reclass preventive vaccines	A	PREVENTIVE VACCINES	80.00	0	3,739	DRUGS: DRUGS CHARGED	41.00	0	3,739
500	TOTAL RECLASSIFICATIONS				0	3,739			0	3,739

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

ARISTACARE AT PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2025 to 12/31/2025

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RECONCILIATION OF CAPITAL COST CENTERS

PART I - ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES

		Beginning Balance	Acquisitions			Disposals and Retirements	Ending Balance	Fully Depreciated Assets
			Purchases	Donations	Total			
	DESCRIPTION	1	2	3	4	5	6	7
1	Land	0	0	0	0	0	0	0
2	Land Improvements	0	0	0	0	0	0	0
3	Buildings & Fixtures	0	0	0	0	0	0	0
4	Building Improvements	3,058,454	1,854,876	0	1,854,876	0	4,913,330	29,605
5	Fixed Equipment	0	0	0	0	0	0	0
6	Movable Equipment	743,479	63,538	0	63,538	0	807,017	226,471
7	Subtotal	3,801,933	1,918,414	0	1,918,414	0	5,720,347	256,076
8	Reconciling Items	0	0	0	0	0	0	0
9	Total	3,801,933	1,918,414	0	1,918,414	0	5,720,347	256,076

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	1,532,584	0	1,971,597	368,789	388,365	30,000	4,291,335
2	CAPITAL RELATED COSTS - MOVABLE EQUIPMENT	4,718	14,603	0	0	0	0	19,321
3	TOTAL	1,537,302	14,603	1,971,597	368,789	388,365	30,000	4,310,656

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In lieu of Form CMS-2540-24

ARISTACARE AT PARKSIDE
Provider CCN: 31-5200
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	-2,748	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	-980,872		
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	-252	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	-32,182	ADMINISTRATIVE AND GENERAL	4
26	Office Fines & Penalties	A	-110,130	ADMINISTRATIVE AND GENERAL	4
27	Chartiable Cont Non Allow	A	-16,880	ADMINISTRATIVE AND GENERAL	4
28	Bad Debt Expense	A	-551,215	ADMINISTRATIVE AND GENERAL	4
29	Bad Debt Expense	A	-608,231	ADMINISTRATIVE AND GENERAL	4
100	TOTAL		-2,302,510		

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

ARISTACARE AT PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2025 to 12/31/2025

Worksheet A-8-1 Sunday, May 31, 2026 at 10:28:12 PM

RELATED ORGANIZATIONS AND HOME OFFICE COSTS

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

CMS #	WORKSHEET A COST CENTER Line# 1	Description 2	Expense Item 3	Line # On Part II 4	Amount Allowable In Cost 5	Amount Included in Wkst A col 9 6	Net Adjustment 7
1	1	CAPITAL RELATED - BUILDINGS & FIXTURES	Business Office - Build Depreciation	1	54,373	7	54,366
2	2	CAPITAL RELATED - MOVABLE EQUIPMENT	Business Office - Equip Depreciation	1	4,718	0	4,718
3	3	EMPLOYEE BENEFITS DEPARTMENT	Business Office - EHW	1	262,106	0	262,106
4	4	ADMINISTRATIVE AND GENERAL	Business Office - A&G	1	1,359,755	1,436,763	-77,008
5	5	PLANT OP, MAINT & REPAIRS	Business Office - POMR	1	14,824	0	14,824
6	1	CAPITAL RELATED - BUILDINGS & FIXTURES	Related party allowable capital componen	2	3,168,838	4,426,416	-1,257,578
7	4	ADMINISTRATIVE AND GENERAL	Related party allowable A&G	2	17,700	0	17,700
100		TOTALS			4,882,314	5,863,186	-980,872

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

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

ARISTACARE AT PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2025 to 12/31/2025

Worksheet A-8-2 Sunday, May 31, 2026 at 10:28:12 PM

Provider-Based Physicians Adjustments

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

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

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

ARISTACARE AT PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2025 to 12/31/2025

Worksheet B Part I Sunday, May 31, 2026 at 10:28:12 PM

ALLOCATION OF GENERAL SERVICES COSTS

		Net Expenses For Cost Allocation 0	CRC-B&F (Square Feet) 1	CRC-ME (Square Feet) 2	EMPLOYEE BENEFITS DEPARTMENT (Gross Salaries) 3	SubTotal 3A	A&G (Accum Cost) 4	PLANT OP, MAINT & REPAIRS (Square Feet) 5	LAUNDRY & LINEN SERVICE (Patient Days) 6	HOUSE-KEEPING (Square Feet) 7
	GENERAL SERVICE COST CENTERS									
1	CAPITAL RELATED - BUILDINGS & FIXTURES	4,291,335	4,291,335							
2	CAPITAL RELATED - MOVABLE EQUIPMENT	19,321		19,321						
3	EMPLOYEE BENEFITS DEPARTMENT	2,892,826	0	0	2,892,826					
4	ADMINISTRATIVE AND GENERAL	3,959,363	164,951	743	180,996	4,306,053	4,306,053			
5	PLANT OP, MAINT & REPAIRS	1,177,112	171,663	773	48,148	1,397,696	279,603	1,677,299		
6	LAUNDRY AND LINEN SERVICE	0	36,917	166	0	37,083	7,418	15,657	60,158	
7	HOUSEKEEPING	789,421	5,901	27	191,155	986,504	197,346	2,503	0	1,186,353
8	DIETARY	1,951,285	244,798	1,102	228,225	2,425,410	485,194	103,825	0	74,239
9	NURSING ADMINISTRATION	666,790	3,776	17	169,581	840,164	168,071	1,601	0	1,145
10	CENTRAL SERVICES AND SUPPLY	328,569	166,154	748	0	495,471	99,117	70,470	0	50,389
11	PHARMACY	47,216	0	0	0	47,216	9,445	0	0	0
12	MEDICAL RECORDS	48,508	7,551	34	12,401	68,494	13,702	3,203	0	2,290
13	MEDICAL SOCIAL SERVICES	157,341	18,962	85	40,016	216,404	43,291	8,042	0	5,751
14	ACTIVITIES PROGRAM	497,125	206,455	930	119,639	824,149	164,868	87,563	0	62,611
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	51,000	0	0	0	51,000	10,202	0	0	0
16	TRAINING AND IN-SERVICE EDUCATION	11,804	0	0	0	11,804	2,361	0	0	0
17	PATIENT TRANSPORTATION PART A	9,317	0	0	430	9,747	1,950	0	0	0
18	OTHER GENERAL SERVICE COST	0	0	0	0	0	0	0	0	0
	INPATIENT ROUTINE SERVICE COST CENTERS									
25	SKILLED NURSING FACILITY	7,330,406	3,112,875	14,015	1,604,882	12,062,178	2,412,990	1,320,252	60,158	944,035
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	53,792	0	0	0	53,792	10,761	0	0	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	0
32	LABORATORY	73,097	0	0	0	73,097	14,623	0	0	0
33	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	0
34	RESPIRATORY THERAPY	8,669	0	0	0	8,669	1,734	0	0	0
35	PHYSICAL THERAPY	541,166	132,230	595	137,632	811,623	162,362	56,082	0	40,101
36	OCCUPATIONAL THERAPY	342,390	5,593	25	87,078	435,086	87,037	2,372	0	1,696
37	SPEECH LANGUAGE PATHOLOGIST	111,858	364	2	28,448	140,672	28,141	154	0	110
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	294,149	0	0	0	294,149	58,843	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 PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2025 to 12/31/2025

Worksheet B Part I Sunday, May 31, 2026 at 10:28:12 PM

ALLOCATION OF GENERAL SERVICES COSTS

		DIETARY (Meals Served) 8	NURSING ADMIN (Patient Days) 9	CENTRAL SERVICES & SUPPLY (Patient Days) 10	PHARMACY (Patient Days) 11	MEDICAL RECORDS (Patient Days) 12	MEDICAL SOCIAL SERVICES (Patient Days) 13	ACTIVITIES PROGRAM (Patient Days) 14	QUALITY & PERFORM IMPROV PGM (Patient Days) 15	TRAINING & IN-SERVICE EDUCATION (Patient Days) 16
	GENERAL SERVICE COST CENTERS									
1	CAPITAL RELATED - BUILDINGS & FIXTURES									
2	CAPITAL RELATED - MOVABLE EQUIPMENT									
3	EMPLOYEE BENEFITS DEPARTMENT									
4	ADMINISTRATIVE AND GENERAL									
5	PLANT OP, MAINT & REPAIRS									
6	LAUNDRY AND LINEN SERVICE									
7	HOUSEKEEPING									
8	DIETARY	3,088,668								
9	NURSING ADMINISTRATION	0	1,010,981							
10	CENTRAL SERVICES AND SUPPLY	0	0	715,447						
11	PHARMACY	0	0	0	56,661					
12	MEDICAL RECORDS	0	0	0	0	87,689				
13	MEDICAL SOCIAL SERVICES	0	0	0	0	0	273,488			
14	ACTIVITIES PROGRAM	0	0	0	0	0	0	1,139,191		
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	61,202	
16	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	0	14,165
17	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	0
18	OTHER GENERAL SERVICE COST	0	0	0	0	0	0	0	0	0
	INPATIENT ROUTINE SERVICE COST CENTERS									
25	SKILLED NURSING FACILITY	3,088,668	1,010,981	715,447	56,661	87,689	273,488	1,139,191	61,202	14,165
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 PARKSIDE
Provider CCN: 31-5200
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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	PEARMACY					
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	11,697				
18	OTHER GENERAL SERVICE COST	0	0			
	INPATIENT ROUTINE SERVICE COST CENTERS					
25	SKILLED NURSING FACILITY	11,697	0	23,258,802	0	23,258,802
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	64,553	0	64,553
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0
32	LABORATORY	0	0	87,720	0	87,720
33	INTRAVENOUS THERAPY	0	0	0	0	0
34	RESPIRATORY THERAPY	0	0	10,403	0	10,403
35	PEYSICAL THERAPY	0	0	1,070,168	0	1,070,168
36	OCCUPATIONAL THERAPY	0	0	526,191	0	526,191
37	SPEECH LANGUAGE PATHOLOGIST	0	0	169,077	0	169,077
38	AUDIOLOGY	0	0	0	0	0
39	ELECTROCARDIOLOGY	0	0	0	0	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0
41	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	352,992	0	352,992
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 PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2025 to 12/31/2025

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ALLOCATION OF GENERAL SERVICES COSTS

		Net Expenses For Cost Allocation 0	CRC-B&F (Square Feet) 1	CRC-ME (Square Feet) 2	EMPLOYEE BENEFITS DEPARTMENT (Gross Salaries) 3	SubTotal 3A	A&G (Accum Cost) 4	PLANT OP, MAINT & REPAIRS (Square Feet) 5	LAUNDRY & LINEN SERVICE (Patient Days) 6	HOUSE-KEEPING (Square Feet) 7
	OUTPATIENT REIMBURSABLE COST CENTERS									
74	OPT	0	0	0	0	0	0	0	0	0
75	OOT	0	0	0	0	0	0	0	0	0
76	OSP	0	0	0	0	0	0	0	0	0
	COST REIMBURSED SERVICES COST CENTERS									
80	PREVENTIVE VACCINES	3,739	0	0	0	3,739	748	0	0	0
89	Subtotals	25,657,599	4,278,190	19,262	2,848,631	25,600,200	4,259,807	1,671,724	60,158	1,182,367
	NONREIMBURSABLE COST CENTERS									
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	10,460	47	0	10,507	2,102	4,436	0	3,172
91	NONPAID WORKERS	0	0	0	0	0	0	0	0	0
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	0
93	Barber Shop	0	2,685	12	0	2,697	540	1,139	0	814
93.01	Assisted Living	173,774	0	0	44,195	217,969	43,604	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	25,831,373	4,291,335	19,321	2,892,826	25,831,373	4,306,053	1,677,299	60,158	1,186,353

ARISTACARE AT PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2025 to 12/31/2025

Worksheet B Part I Sunday, May 31, 2026 at 10:28:12 PM

ALLOCATION OF GENERAL SERVICES COSTS

		DIETARY (Meals Served) 8	NURSING ADMIN (Patient Days) 9	CENTRAL SERVICES & SUPPLY (Patient Days) 10	PHARMACY (Patient Days) 11	MEDICAL RECORDS (Patient Days) 12	MEDICAL SOCIAL SERVICES (Patient Days) 13	ACTIVITIES PROGRAM (Patient Days) 14	QUALITY & PERFORM IMPROV PGM (Patient Days) 15	TRAINING & IN-SERVICE EDUCATION (Patient Days) 16
	OUTPATIENT REIMBURSABLE COST CENTERS									
74	OPT	0	0	0	0	0	0	0	0	0
75	OOT	0	0	0	0	0	0	0	0	0
76	OSP	0	0	0	0	0	0	0	0	0
	COST REIMBURSED SERVICES COST CENTERS									
80	PREVENTIVE VACCINES	0	0	0	0	0	0	0	0	0
89	Subtotals	3,088,668	1,010,981	715,447	56,661	87,689	273,488	1,139,191	61,202	14,165
	NONREIMBURSABLE COST CENTERS									
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	0
91	NONPAID WORKERS	0	0	0	0	0	0	0	0	0
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	0
93	Barber Shop	0	0	0	0	0	0	0	0	0
93.01	Assisted 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	3,088,668	1,010,981	715,447	56,661	87,689	273,488	1,139,191	61,202	14,165

ARISTACARE AT PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2025 to 12/31/2025

Worksheet B Part I Sunday, May 31, 2026 at 10:28:12 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	4,487	0	4,487
89	Subtotals	11,697	0	25,544,393	0	25,544,393
	NONREIMBURSABLE COST CENTERS					
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	20,217	0	20,217
91	NONPAID WORKERS	0	0	0	0	0
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0
93	Barber Shop	0	0	5,190	0	5,190
93.01	Assisted Living	0	0	261,573	0	261,573
98	Cross Foot Adjustments	0	0	0	0	0
99	Negative Cost Center	0	0	0	0	0
100	TOTAL	11,697	0	25,831,373	0	25,831,373

ARISTACARE AT PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2025 to 12/31/2025

Worksheet B Part II Sunday, May 31, 2026 at 10:28:12 PM

ALLOCATION OF CAPITAL RELATED COSTS

		Directly Assigned Capital Related Costs 0	CRC-B&F (Square Feet) 1	CRC-ME (Square Feet) 2	SubTotal 2A	EMPLOYEE BENEFITS DEPARTMENT (Gross Salaries) 3	A&G (Accum Cost) 4	PLANT OP, MAINT & REPAIRS (Square Feet) 5	LAUNDRY & LINEN SERVICE (Patient Days) 6	HOUSE-KEEPING (Square Feet) 7
	GENERAL SERVICE COST CENTERS									
1	CAPITAL RELATED - BUILDINGS & FIXTURES	0	0							
2	CAPITAL RELATED - MOVABLE EQUIPMENT	0	0	0						
3	EMPLOYEE BENEFITS DEPARTMENT	0	0	0	0	0				
4	ADMINISTRATIVE AND GENERAL	0	164,951	743	165,694	0	165,694			
5	PLANT OP, MAINT & REPAIRS	0	171,663	773	172,436	0	10,759	183,195		
6	LAUNDRY AND LINEN SERVICE	0	36,917	166	37,083	0	285	1,710	39,078	
7	HOUSEKEEPING	0	5,901	27	5,928	0	7,594	273	0	13,795
8	DIETARY	0	244,798	1,102	245,900	0	18,671	11,340	0	863
9	NURSING ADMINISTRATION	0	3,776	17	3,793	0	6,468	175	0	13
10	CENTRAL SERVICES AND SUPPLY	0	166,154	748	166,902	0	3,814	7,697	0	586
11	PHARMACY	0	0	0	0	0	363	0	0	0
12	MEDICAL RECORDS	0	7,551	34	7,585	0	527	350	0	27
13	MEDICAL SOCIAL SERVICES	0	18,962	85	19,047	0	1,666	878	0	67
14	ACTIVITIES PROGRAM	0	206,455	930	207,385	0	6,344	9,564	0	728
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	393	0	0	0
16	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	91	0	0	0
17	PATIENT TRANSPORTATION PART A	0	0	0	0	0	75	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	3,112,875	14,015	3,126,890	0	92,847	144,198	39,078	10,978
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	414	0	0	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	0
32	LABORATORY	0	0	0	0	0	563	0	0	0
33	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	0
34	RESPIRATORY THERAPY	0	0	0	0	0	67	0	0	0
35	PHYSICAL THERAPY	0	132,230	595	132,825	0	6,248	6,125	0	466
36	OCCUPATIONAL THERAPY	0	5,593	25	5,618	0	3,349	259	0	20
37	SPEECH LANGUAGE PATHOLOGIST	0	364	2	366	0	1,083	17	0	1
38	AUDIOLOGY	0	0	0	0	0	0	0	0	0
39	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	0
41	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	0	0	2,264	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 PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2025 to 12/31/2025

Worksheet B Part II Sunday, May 31, 2026 at 10:28:12 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	276,774								
9	NURSING ADMINISTRATION	0	10,449							
10	CENTRAL SERVICES AND SUPPLY	0	0	178,999						
11	PHARMACY	0	0	0	363					
12	MEDICAL RECORDS	0	0	0	0	8,489				
13	MEDICAL SOCIAL SERVICES	0	0	0	0	0	21,658			
14	ACTIVITIES PROGRAM	0	0	0	0	0	0	224,021		
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	393	
16	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	0	91
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	276,774	10,449	178,999	363	8,489	21,658	224,021	393	91
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 PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2025 to 12/31/2025

Worksheet B Part II Sunday, May 31, 2026 at 10:28:12 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	75				
18	OTHER GENERAL SERVICE COST	0	0			
	INPATIENT ROUTINE SERVICE COST CENTERS					
25	SKILLED NURSING FACILITY	75	0	4,135,303	0	4,135,303
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	414	0	414
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0
32	LABORATORY	0	0	563	0	563
33	INTRAVENOUS THERAPY	0	0	0	0	0
34	RESPIRATORY THERAPY	0	0	67	0	67
35	PHYSICAL THERAPY	0	0	145,664	0	145,664
36	OCCUPATIONAL THERAPY	0	0	9,246	0	9,246
37	SPEECH LANGUAGE PATHOLOGIST	0	0	1,467	0	1,467
38	AUDIOLOGY	0	0	0	0	0
39	ELECTROCARDIOLOGY	0	0	0	0	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0
41	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	2,264	0	2,264
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 PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2025 to 12/31/2025

Worksheet B Part II Sunday, May 31, 2026 at 10:28:12 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	29	0	0	0
89	Subtotals	0	4,278,190	19,262	4,297,452	0	163,914	182,586	39,078	13,749
	NONREIMBURSABLE COST CENTERS									
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	10,460	47	10,507	0	81	485	0	37
91	NONPAID WORKERS	0	0	0	0	0	0	0	0	0
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	0
93	Barber Shop	0	2,685	12	2,697	0	21	124	0	9
93.01	Assisted Living	0	0	0	0	0	1,678	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	4,291,335	19,321	4,310,656	0	165,694	183,195	39,078	13,795

ARISTACARE AT PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2025 to 12/31/2025

Worksheet B Part II Sunday, May 31, 2026 at 10:28:12 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	276,774	10,449	178,999	363	8,489	21,658	224,021	393	91
	NONREIMBURSABLE COST CENTERS									
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	0
91	NONPAID WORKERS	0	0	0	0	0	0	0	0	0
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	0
93	Barber Shop	0	0	0	0	0	0	0	0	0
93.01	Assisted 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	276,774	10,449	178,999	363	8,489	21,658	224,021	393	91

ARISTACARE AT PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2025 to 12/31/2025

Worksheet B Part II Sunday, May 31, 2026 at 10:28:12 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	29	0	29
89	Subtotals	75	0	4,295,017	0	4,295,017
	NONREIMBURSABLE COST CENTERS					
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	11,110	0	11,110
91	NONPAID WORKERS	0	0	0	0	0
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0
93	Barber Shop	0	0	2,851	0	2,851
93.01	Assisted Living	0	0	1,678	0	1,678
98	Cross Foot Adjustments	0	0		0	
99	Negative Cost Center	0	0		0	
100	TOTAL	75	0	4,310,656	0	4,310,656

ARISTACARE AT PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2025 to 12/31/2025

Worksheet B-1 Sunday, May 31, 2026 at 10:28:12 PM

COST ALLOCATIONS - STATISTICAL BASES

		CRC-B&F (Square Feet) 1	CRC-ME (Square Feet) 2	EMPLOYEE BENEFITS DEPARTMENT (Gross Salaries) 3	Reconcil-iation 4A	A&G (Accum Cost) 4	PLANT OP, MAINT & REPAIRS (Square Feet) 5	LAUNDRY & LINEN SERVICE (Patient Days) 6	HOUSE-KEEPING (Square Feet) 7	DIETARY (Meals Served) 8
	GENERAL SERVICE COST CENTERS									
1	CAPITAL RELATED - BUILDINGS & FIXTURES	153,441								
2	CAPITAL RELATED - MOVABLE EQUIPMENT		153,441							
3	EMPLOYEE BENEFITS DEPARTMENT	0	0	11,374,571						
4	ADMINISTRATIVE AND GENERAL	5,898	5,898	711,676	-4,306,053	21,525,320				
5	PLANT OP, MAINT & REPAIRS	6,138	6,138	189,318	0	1,397,696	141,405			
6	LAUNDRY AND LINEN SERVICE	1,320	1,320	0	0	37,083	1,320	72,411		
7	HOUSEKEEPING	211	211	751,619	0	986,504	211	0	139,874	
8	DIETARY	8,753	8,753	897,380	0	2,425,410	8,753	0	8,753	217,233
9	NURSING ADMINISTRATION	135	135	666,790	0	840,164	135	0	135	0
10	CENTRAL SERVICES AND SUPPLY	5,941	5,941	0	0	495,471	5,941	0	5,941	0
11	PHARMACY	0	0	0	0	47,216	0	0	0	0
12	MEDICAL RECORDS	270	270	48,760	0	68,494	270	0	270	0
13	MEDICAL SOCIAL SERVICES	678	678	157,341	0	216,404	678	0	678	0
14	ACTIVITIES PROGRAM	7,382	7,382	470,419	0	824,149	7,382	0	7,382	0
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	51,000	0	0	0	0
16	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	11,804	0	0	0	0
17	PATIENT TRANSPORTATION PART A	0	0	1,690	0	9,747	0	0	0	0
18	OTHER GENERAL SERVICE COST	0	0	0	0	0	0	0	0	0
	INPATIENT ROUTINE SERVICE COST CENTERS									
25	SKILLED NURSING FACILITY	111,304	111,304	6,310,390	0	12,062,178	111,304	72,411	111,304	217,233
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	53,792	0	0	0	0
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	0
32	LABORATORY	0	0	0	0	73,097	0	0	0	0
33	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	0
34	RESPIRATORY THERAPY	0	0	0	0	8,669	0	0	0	0
35	PHYSICAL THERAPY	4,728	4,728	541,166	0	811,623	4,728	0	4,728	0
36	OCCUPATIONAL THERAPY	200	200	342,390	0	435,086	200	0	200	0
37	SPEECH LANGUAGE PATHOLOGIST	13	13	111,858	0	140,672	13	0	13	0
38	AUDIOLOGY	0	0	0	0	0	0	0	0	0
39	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	0
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	0
41	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	0	294,149	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 PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2025 to 12/31/2025

Worksheet B-1 Sunday, May 31, 2026 at 10:28:12 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	72,411								
10	CENTRAL SERVICES AND SUPPLY	0	72,411							
11	PHARMACY	0	0	72,411						
12	MEDICAL RECORDS	0	0	0	72,411					
13	MEDICAL SOCIAL SERVICES	0	0	0	0	72,411				
14	ACTIVITIES PROGRAM	0	0	0	0	0	72,411			
15	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	72,411		
16	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	72,411	
17	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	72,411
18	OTHER GENERAL SERVICE COST	0	0	0	0	0	0	0	0	0
	INPATIENT ROUTINE SERVICE COST CENTERS									
25	SKILLED NURSING FACILITY	72,411	72,411	72,411	72,411	72,411	72,411	72,411	72,411	72,411
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 PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2025 to 12/31/2025

Worksheet B-1 Sunday, May 31, 2026 at 10:28:12 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	72,411
	INPATIENT ROUTINE SERVICE COST CENTERS	
25	SKILLED NURSING FACILITY	72,411
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 PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2025 to 12/31/2025

Worksheet B-1 Sunday, May 31, 2026 at 10:28:12 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	3,739	0	0	0	0
89	Subtotal	152,971	152,971	11,200,797	0	21,294,147	140,935	72,411	139,404	217,233
	NONREIMBURSABLE COST CENTERS									
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	374	374	0	0	10,507	374	0	374	0
91	NONPAID WORKERS	0	0	0	0	0	0	0	0	0
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	0
93	Barber Shop	96	96	0	0	2,697	96	0	96	0
93.01	Assisted Living	0	0	173,774	0	217,969	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	4,291,335	19,321	2,892,826	0	4,306,053	1,677,299	60,158	1,186,353	3,088,668
103	Unit Cost Multiplier per Bp1	27.967329	0.125918	0.254324	0.000000	0.200046	11.861667	0.830785	8.481583	14.218227
104	Cost to be Allocated per Bp2	0	0	0	0	165,694	183,195	39,078	13,795	276,774
105	Unit Cost Multiplier per Bp2	0.000000	0.000000	0.000000	0.000000	0.007698	1.295534	0.539669	0.098624	1.274088

ARISTACARE AT PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2025 to 12/31/2025

Worksheet B-1 Sunday, May 31, 2026 at 10:28:12 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	72,411	72,411	72,411	72,411	72,411	72,411	72,411	72,411	72,411
	NONREIMBURSABLE COST CENTERS									
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	0
91	NONPAID WORKERS	0	0	0	0	0	0	0	0	0
92	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	0
93	Barber Shop	0	0	0	0	0	0	0	0	0
93.01	Assisted 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	1,010,981	715,447	56,661	87,689	273,488	1,139,191	61,202	14,165	11,697
103	Unit Cost Multiplier per Bp1	13.961705	9.880363	0.782492	1.210990	3.776885	15.732292	0.845203	0.195619	0.161536
104	Cost to be Allocated per Bp2	10,449	178,999	363	8,489	21,658	224,021	393	91	75
105	Unit Cost Multiplier per Bp2	0.144301	2.471986	0.005013	0.117234	0.299098	3.093743	0.005427	0.001257	0.001036

ARISTACARE AT PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2025 to 12/31/2025

Worksheet B-1 Sunday, May 31, 2026 at 10:28:12 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	72,411
	NONREIMBURSABLE COST CENTERS	
90	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0
91	NONPAID WORKERS	0
92	PHYSICIAN PRIVATE OFFICES	0
93	Barber Shop	0
93.01	Assisted 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 PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2025 to 12/31/2025

Worksheet B-2 Sunday, May 31, 2026 at 10:28:12 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 PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2025 to 12/31/2025

Worksheet C Sunday, May 31, 2026 at 10:28:12 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	23,258,802	28,163,125	-1,398,876	26,764,249	
26	NURSING FACILITY	0	0	0	0	
27	ICF/IID	0	0	0	0	
	ANCILLARY SERVICE COST CENTERS					
30	RADIOLOGY - DIAGNOSTIC	64,553	0	0	0	
31	RADIOLOGY - THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	
32	LABORATORY	87,720	441,480	0	441,480	0.198695
33	INTRAVENOUS THERAPY	0	0	0	0	
34	RESPIRATORY THERAPY	10,403	0	0	0	
35	PHYSICAL THERAPY	1,070,168	0	532,293	532,293	2.010487
36	OCCUPATIONAL THERAPY	526,191	0	550,658	550,658	0.955568
37	SPEECH LANGUAGE PATHOLOGIST	169,077	0	315,925	315,925	0.535181
38	AUDIOLOGY	0	0	0	0	
39	ELECTROCARDIOLOGY	0	0	0	0	
40	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	
41	DRUGS: DRUGS CHARGED TO PATIENTS	352,992	195,734	-3,739	191,995	1.838548
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	4,487	0	3,739	3,739	1.200053
100	TOTAL	25,544,393	28,800,339	0	28,800,339	

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

ARISTACARE AT PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2025 to 12/31/2025

Worksheet C-6 Sunday, May 31, 2026 at 10:28:12 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	3,739	DRUGS: DRUGS CHARGED TO	41.00	3,739
2	To Reclass P/T	B	PHYSICAL THERAPY	35.00	532,293	SKILLED NURSING FACILITY	25.00	532,293
3	To Reclass O/T	C	OCCUPATIONAL THERAPY	36.00	550,658	SKILLED NURSING FACILITY	25.00	550,658
4	To Reclass Speech Language Pathologi	D	SPEECH LANGUAGE PATHOLOG	37.00	315,925	SKILLED NURSING FACILITY	25.00	315,925
500	TOTAL RECLASSIFICATIONS				1,402,615			1,402,615

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

ARISTACARE AT PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2025 to 12/31/2025

Worksheet D SNF Title V Sunday, May 31, 2026 at 10:28:12 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 PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2025 to 12/31/2025

Worksheet D SNF Title XIX Sunday, May 31, 2026 at 10:28:12 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]
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ARISTACARE AT PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2025 to 12/31/2025

Worksheet D SNF Title XVIII Sunday, May 31, 2026 at 10:28:12 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	0.198695	0	0	0	0	0	0
33	INTRAVENOUS THERAPY		0	0	0	0	0	0
34	RESPIRATORY THERAPY		0	0	0	0	0	0
35	PHYSICAL THERAPY	2.010487	532,293	0	0	1,070,168	0	0
36	OCCUPATIONAL THERAPY	0.955568	550,658	0	0	526,191	0	0
37	SPEECH LANGUAGE PATHOLOGIST	0.535181	315,925	0	0	169,077	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	1.838548	178,308	0	0	327,828	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	1.200053	0	0	3,739	0	0	4,487
100	TOTAL		1,577,184	0	3,739	2,093,264	0	4,487

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

ARISTACARE AT PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2025 to 12/31/2025

Worksheet D-1 Sunday, May 31, 2026 at 10:28:12 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 PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2025 to 12/31/2025

Worksheet D-1 Sunday, May 31, 2026 at 10:28:12 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 PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2025 to 12/31/2025

Worksheet D-1 Sunday, May 31, 2026 at 10:28:12 PM

Program: Title XVIII
Component: Skilled Nursing Facility

COMPUTATION OF INPATIENT ROUTINE COSTS

CMS #	INPATIENT DAYS	AMOUNT
1	INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS	72,411
2	PRIVATE ROOM DAYS	0
3	PROGRAM INPATIENT DAYS, INCLUDING PRIVATE ROOM DAYS	8,493
4	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	0
5	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST PRIVATE ROOM DIFFERENTIAL ADJUSTMENT	23,258,802
6	GENERAL INPATIENT ROUTINE SERVICE CHARGES	28,163,125
7	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	0.825860
8	PRIVATE ROOM CHARGES	0
9	AVERAGE PRIVATE ROOM PER DIEM CHARGE	0.00
10	SEMI-PRIVATE ROOM CHARGES	0
11	AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE	0.00
12	AVERAGE PER DIEM PRIVATE ROOM CHARGE DIFFERENTIAL	0.00
13	AVERAGE PER DIEM PRIVATE ROOM COST DIFFERENTIAL	0.00
14	PRIVATE ROOM COST DIFFERENTIAL ADJUSTMENT	0
15	GENERAL INPATIENT ROUTINE SERVICE COST NET OF PRIVATE ROOM COST DIFFERENTIAL PROGRAM INPATIENT ROUTINE SERVICE COSTS	23,258,802
16	ADJUSTED GENERAL INPATIENT SERVICE COST PER DIEM	321.21
17	PROGRAM ROUTINE SERVICE COST	2,728,037
18	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM	0
19	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	2,728,037
20	CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS	4,135,303
21	PER DIEM CAPITAL RELATED COSTS	57.11
22	PROGRAM CAPITAL RELATED COST	485,035
23	INPATIENT ROUTINE SERVICE COST	2,243,002
24	AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS	0
25	TOTAL PROGRAM ROUTINE SERVICE COSTS FOR COMPARISON TO THE COST LIMITATION	2,243,002
26	PER DIEM LIMITATION	0.00
27	INPATIENT ROUTINE SERVICE COST LIMITATION	0
28	REIMBURSABLE INPATIENT ROUTINE SERVICE COSTS	0

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In lieu of Form CMS-2540-24

ARISTACARE AT PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2025 to 12/31/2025

Worksheet E Part A Sunday, May 31, 2026 at 10:28:12 PM

Calculation of Reimbursement Settlement - Medicare Part A

1	INPATIENT PPS AMOUNT	7,781,460
2	ALLOWABLE BAD DEBTS	1,021,910
3	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL ELIGIBLE BENEFICIARIES	507,378
4	REIMBURSABLE BAD DEBTS	664,242
5	TOTAL REIMBURSABLE COST	8,445,702
6	PRIMARY PAYER AMOUNTS	0
7	COINSURANCE	1,386,471
8		0
9	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT BEFORE SEQUESTRATION	0
10	SEQUESTRATION AMOUNT FOR NON-CLAIMS BASED ITEMS	13,285
11	SEQUESTRATION AMOUNT	127,900
12	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0
13	NET REIMBURSABLE COST	6,918,046
14	INTERIM PAYMENTS	6,651,754
15	TENTATIVE ADJUSTMENT	0
16	BALANCE DUE PROVIDER/PROGRAM	266,292
17	PROTESTED AMOUNTS	

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

ARISTACARE AT PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2025 to 12/31/2025

Worksheet E Part B Sunday, May 31, 2026 at 10:28:12 PM

Calculation of Reimbursement Settlement - Medicare Part B

1	PART B ANCILLARY SERVICE COSTS	0
2	PREVENTIVE VACCINES	4,487
3	TOTAL REASONABLE COSTS	4,487
4	MEDICARE PART B ANCILLARY CHARGES	3,739
5	COST OF COVERED SERVICES	3,739
6	ALLOWABLE BAD DEBTS	0
7	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL-ELIGIBLE BENEFICIARIES	0
8	REIMBURSABLE BAD DEBTS	0
9	TOTAL REIMBURSABLE COST	3,739
10	PRIMARY PAYER AMOUNTS	0
11	COINSURANCE AND DEDUCTIBLES	0
12		0
13	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT BEFORE SEQUESTRATION	0
14	SEQUESTRATION AMOUNT	75
15	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0
16	NET REIMBURSABLE COST	3,664
17	INTERIM PAYMENTS	2,382
18	TENTATIVE ADJUSTMENT	0
19	BALANCE DUE PROVIDER/PROGRAM	1,282
20	PROTESTED AMOUNTS	

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

ARISTACARE AT PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2025 to 12/31/2025

Worksheet E-1 Sunday, May 31, 2026 at 10:28:12 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		6,581,485		2,382
2	Interim payments payable		0		0
3	RETROACTIVE LUMP SUM ADJUSTMENTS				
3.01	Program to Provider	09/17/2025	70,269		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		70,269		0
4	TOTAL INTERIM PAYMENTS		6,651,754		2,382
	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 PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2025 to 12/31/2025

Worksheet G Sunday, May 31, 2026 at 10:28:12 PM

BALANCE SHEET

CMS #	ASSETS	Amount 1
	CURRENT ASSETS	
1	CASH ON HAND AND IN BANKS	1,710,507
2	TEMPORARY INVESTMENTS	0
3	NOTES RECEIVABLE	0
4	ACCOUNTS RECEIVABLE	3,657,602
5	OTHER RECEIVABLES	-11,341
6	LESS: ALLOWANCES FOR UNCOLLECTIBLE NOTES AND ACCOUNTS RECEIVABLE	1,383,172
7	INVENTORY	0
8	PREPAID EXPENSES	342,529
9	OTHER CURRENT ASSETS	1,228,187
10	DUE FROM OTHER FUNDS	0
11	TOTAL CURRENT ASSETS	5,544,312
	FIXED ASSETS	
12	LAND	0
13	LAND IMPROVEMENTS	0
14	LESS: ACCUMULATED DEPRECIATION	0
15	BUILDINGS	0
16	LESS: ACCUMULATED DEPRECIATION	0
17	LEASEHOLD IMPROVEMENTS	4,913,330
18	LESS: ACCUMULATED DEPRECIATION	1,643,199
19	FIXED EQUIPMENT	0
20	LESS: ACCUMULATED DEPRECIATION	0
21	AUTOMOBILES AND TRUCKS	0
22	LESS: ACCUMULATED DEPRECIATION	0
23	MAJOR MOVABLE EQUIPMENT	807,017
24	LESS: ACCUMULATED DEPRECIATION	0
25	MINOR EQUIPMENT - DEPRECIABLE	0
26	MINOR EQUIPMENT - NONDEPRECIABLE	0
27	OTHER FIXED ASSETS	0
28	TOTAL FIXED ASSETS	4,077,148
	OTHER ASSETS	
29	INVESTMENTS	0
30	DEPOSITS ON LEASES	3,777
31	DUE FROM OWNERS/OFFICERS	0
32	OTHER ASSETS	0
33	TOTAL OTHER ASSETS	3,777
34	TOTAL ASSETS	9,625,237
	CURRENT LIABILITIES	
35	ACCOUNTS PAYABLE	1,402,986
36	SALARIES, WAGES & FEES PAYABLE	918,166
37	PAYROLL TAXES PAYABLE	129,729
38	NOTES & LOANS PAYABLE (SHORT TERM)	0
39	DEFERRED INCOME	0
40	ACCELERATED PAYMENTS	0
41	DUE TO OTHER FUNDS	0
42	OTHER CURRENT LIABILITIES	1,914,698
43	TOTAL CURRENT LIABILITIES	4,365,579
	LONG TERM LIABILITIES	
44	MORTGAGE PAYABLE	0
45	NOTES PAYABLE	0
46	UNSECURED LOANS	0
47	LOANS FROM OWNERS	0
48	OTHER LONG TERM LIABILITIES	0
49	TOTAL LONG TERM LIABILITIES	0
50	TOTAL LIABILITIES	4,365,579
	CAPITAL ACCOUNTS	
51	FUND BALANCES	5,259,658
52	TOTAL LIABILITIES AND FUND BALANCES	9,625,237

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

ARISTACARE AT PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2025 to 12/31/2025

Worksheet G-2 Part I Sunday, May 31, 2026 at 10:28:12 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	7,616,817	2,540,551	1,054,759	14,616,924	2,334,074						28,163,125
2	NURSING FACILITY	0	0	0	0	0						0
3	ICF/IID											0
4	TOTAL GENERAL INPATIENT CARE SERVICES	7,616,817	2,540,551	1,054,759	14,616,924	2,334,074						28,163,125
5	ANCILLARY SERVICES	637,214	0	0	0	0	0	0	0	0	0	637,214
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	8,254,031	2,540,551	1,054,759	14,616,924	2,334,074	0	0	0	0	0	28,800,339

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

ARISTACARE AT PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2025 to 12/31/2025

Worksheet G-2 Part II Sunday, May 31, 2026 at 10:28:12 PM

Statement of Patient Revenues and Operating Expenses

PART II - OPERATING EXPENSES

CMS #	Description	
11	OPERATING EXPENSES	28,133,883
12	ADD (SPECIFY)	0
13	TOTAL ADDITIONS	0
14	DEDUCT (SPECIFY)	0
15	TOTAL DEDUCTIONS	0
16	TOTAL OPERATING EXPENSES	28,133,883

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

ARISTACARE AT PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2025 to 12/31/2025

Worksheet G-3 Sunday, May 31, 2026 at 10:28:12 PM

Statement of Revenues and Expenses

CMS #	Description	
	Income From Services to Patients:	
1	TOTAL PATIENT REVENUES	28,800,339
2	LESS: CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENT ACCOUNTS	289,075
3	NET PATIENT REVENUES	28,511,264
4	LESS: TOTAL OPERATING EXPENSES	28,133,883
5	NET INCOME FROM SERVICES TO PATIENTS	377,381
	Other Income:	
6	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.	0
7	INCOME FROM INVESTMENTS	2,748
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	252
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 _____)	1,558
24.01	TeleHealth Income	-138,002
25	PHE FUNDING	0
26	TOTAL OTHER INCOME	-133,444
27	TOTAL INCOME	243,937
	Expenses:	
28	OTHER EXPENSES (SPECIFY _____)	0
29		0
30		0
31	TOTAL OTHER EXPENSES	0
32	NET INCOME (LOSS) FOR THE PERIOD	243,937