

INDEPENDENT AUDITORS' REPORT

To the Members of
Aristacare at Cherry Hill LLC
Cranford, NJ

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Aristacare at Cherry Hill LLC, which comprise the balance sheets as of December 31, 2023, and the related statements of income and members' deficit and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Aristacare at Cherry Hill LLC, as of December 31, 2023, and the results of its operations and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Aristacare at Cherry Hill LLC, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Aristacare at Cherry Hill LLC's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users made on the basis of these financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Aristacare at Cherry Hill LLC's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Aristacare at Cherry Hill LLC's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Brooklyn, New York
May 2, 2024



ARISTACARE AT CHERRY HILL LLC

Balance Sheet
December 31, 2023

ASSETS

Current assets:

Cash	\$ 4,542
Cash - restricted	26,406
Accounts receivable - net	1,785,824
Prepaid expenses	<u>261,643</u>

Total current assets 2,078,415

Property and equipment, net 610,980

Other assets:

Intangible assets, net	<u>232</u>
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Total Assets \$ 2,689,627

LIABILITIES AND MEMBERS' DEFICIT

Current liabilities:

Accounts payable	\$ 1,000,481
Accrued expenses	1,097,004
Accrued and withheld taxes	43,795
Due to landlord	1,916,891
Patients' funds and deposits payable	<u>58,209</u>

Total current liabilities 4,116,380

Long term liabilities:

Due to related entity	<u>300,000</u>
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Total liabilities 4,416,380

Members' deficit (1,726,753)

Total Liabilities and Members' Deficit \$ 2,689,627

ARISTACARE AT CHERRY HILL LLC
Statement of Income and Members' Deficit
Year Ended December 31, 2023

Revenues	\$ 14,870,256
Operating expenses	<u>15,462,527</u>
Loss from operations	(592,271)
Non-operating revenue (expenses)	
Interest income	72,437
Interest expense	<u>(19,624)</u>
Net loss	(539,458)
Members' deficit beginning of year	(1,412,295)
Members' contributions	<u>225,000</u>
Members' deficit end of year	\$ (1,726,753)

ARISTACARE AT CHERRY HILL LLC

Statement of Cash Flows
Year Ended December 31, 2023

Cash flows from operating activities:	
Net loss	\$ (539,458)
Adjustments to reconcile net loss to net cash provided by (used in) operating activities:	
Depreciation and amortization	125,732
Changes in operating assets and liabilities:	
Accounts receivable	1,899,750
Prepaid expenses	(116,938)
Escrow deposits	(6,391)
Accounts payable	(80,225)
Accrued expenses and taxes	181,185
Patients' funds and deposits payable	<u>(37,461)</u>
Net cash provided by operating activities	1,426,194
Cash flows from investing activities:	
Purchase of equipment	(234,927)
Cash flows from financing activities:	
Members' contributions	225,000
Net loans and exchanges	(139,895)
Net decrease in note payable - line of credit	(400,000)
Decrease in due to landlord	<u>(1,725,527)</u>
Net cash provided by financing activities	<u>(2,040,422)</u>
Net decrease in cash	(849,402)
Cash beginning of year	<u>880,350</u>
Cash end of year	\$ 30,948

Supplemental disclosure of cash flow information:

Cash paid during the year for:	
Interest	\$ 19,624

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2023 to 12/31/2023

Worksheet S-2 Part I Monday, May 27, 2024 at 11:39:47 PM

Skilled Nursing Facility and Skilled Nursing Facility Complex Identification Data

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY COMPLEX ADDRESS:

CMS

#

1 Street / P.O. Box: 1399 Chapel Hill
2 City / State / Zip: CHERRY HILL NJ 08002
3 County / CBSA Code / Urban/Rural: Camden 15804 Urban

Payment System
P., O. or N.

SNF AND SNF-BASED COMPONENT IDENTIFICATION

CMS

#

0 COMPONENT 1 COMPONENT NAME PROVIDER DATE
4 SNF AristaCare at Cherry Hill 31-5245 05/07/1984
5 Nursing Facility
7 SNF-Based HHA
11 SNF-Based OLTC
13 Other
14 Cost Reporting Period (mm/dd/yyyy) 01/01/2023 12/31/2023
15 Type of Control (See Instructions) 5

V XVIII XIX
4 5 6
P

TYPE OF FREESTANDING SKILLED NURSING FACILITY

16 Is this a distinct part skilled nursing facility that meets the requirements? N
17 Is this a composite distinct part skilled nursing facility that meets the requirements? N
18 Are there any costs included in Worksheet A which resulted from transactions with related organizations? Yes

MISCELLANEOUS COST REPORTING INFORMATION

19 Is this a low Medicare Utilization cost report, enter "Y" for yes or "N" for no. N
If the response to line 19 is yes, Does this cost report meet your contractor's criteria for filing a low
19.01 utilization cost report? (Y/N) N

DEPRECIATION - ENTER THE AMOUNT OF DEPRECIATION REPORTED IN THIS SNF FOR THE METHOD INDICATED ON LINES 20 - 22.

20 Straight Line 680,002
21 Declining Balance.
22 Sum of the Years' Digits
23 Sum of lines 20 through 22 680,002
24 If depreciation is funded, enter the balance as of the end of the period.

25 Were there any disposal of capital assets during the cost reporting period? (Y/N) N
26 Was accelerated depreciation claimed on any assets in the current or any prior cost report applies? N
Did you cease to participate in the Medicare program at the end of the period to which this cost report
27 applies (See PRM 15-1, Chapter 1)? N
28 Was there a substantial decrease in health insurance proportion of allowable cost from prior cost reports? N

IF THIS FACILITY CONTAINS A PUBLIC OR NON-PUBLIC PROVIDER THAT QUALIFIES FOR AN EXEMPTION FROM THE APPLICATION OF THE LOWER OF COSTS OR CHARGES, ENTER 'Y' FOR EACH COMPONENT AND TYPE OF SERVICE THAT QUALIFIES FOR THE EXEMPTION.

29 Skilled Nursing Facility Part A Part B Other
30 Nursing Facility No No
32 SNF-Based HHA
36 SNF-Based OLTC

Y/N

Is the skilled nursing facility located in a state that certifies the provider as a SNF regardless of the
37 level of care given for Titles V & XIX patients? N
38 Are you legally-required to carry malpractice insurance? N
Is the malpractice a "claims-made:", or "occurrence" policy? If the policy is "claims-made" enter 1. If
39 policy is "occurrence", enter 2.
What is the liability limit for the malpractice policy? Enter in column 1 the monetary limit per
40 lawsuit. Enter in column 2 the monetary limit per policy year.

Premiums Paid Losses Self
Insurance

41 List malpractice premiums and paid losses Y/N

Are malpractice premiums and paid losses reported in other than the Administrative and General cost center?
42 Enter Y or N. If yes, check box, and submit supporting schedule listing cost centers and amounts. N

Are there any home office cost as defined in CMS Pub 15-1, chapter 10? Enter Y for Yes or N for no, in column
43 1. N

If line 43 = "Y", and there are costs for the home office, enter the home office chain number and enter the name
44 and address of the home office on lines 45-47.
45 Name / Contractor Name / Contractor Number

46 Street / PO Box

47 City / State / Zip

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2023 to 12/31/2023

Worksheet S-2 Part II Monday, May 27, 2024 at 11:39:47 PM

Skilled Nursing Facility and Skilled Nursing Facility Healthcare Complex Reimbursement Questionnaire

Line #	1	2	3	4
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PROVIDER ORGANIZATION AND OPERATION

- Has the provider changed ownership immediately prior to the beginning of the cost reporting period? If column 1 is yes, enter in column 3, "v" for voluntary or "i" for involuntary
- Is the provider 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, control, or family and other similar relationships?
- Were the financial statements prepared by a Certified Public Accountant? If yes, enter in column 2 "A" for Audited, "C" for Compiled, or "R" for Reviewed. Submit complete copy or enter date available in column 3. (see instructions) If no, see instructions.
- Are the cost report total expenses and total revenues different from those on the filed financial statements? If yes, submit reconciliation.

APPROVED EDUCATIONAL ACTIVITIES

- Column 1: Were costs claimed for Nursing School? Column 2: Is the provider the legal operator of the program?
- Were costs claimed for Allied Health Programs? (see instructions)
- Were approvals and/or renewals obtained during the cost reporting period for Nursing School and/or Allied Health Program? (see instructions)

BAD DEBTS

- Is the provider seeking reimbursement for bad debts? (see instructions)
- If line 9 is Yes, did the provider's bad debt collection policy change during this cost reporting period? If Yes, submit copy.
- If line 9 is Yes, are patient deductibles and/or coinsurance waived? If Yes, see instructions.
- Have total beds available changed from prior cost reporting period? If Yes, see instructions.

PS&R DATA

- Was the cost report prepared using the PS&R only? If yes, enter the paid through date of the PS&R used to prepare this cost report. (see instructions)
- Was the cost report prepared using the PS&R for total and the provider's records for allocation? If yes enter the paid through date of the PS&R used to prepare this cost report.
- If line 13 or 14 is yes, 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? If yes, see instructions.
- If line 13 or 14 is yes, then were adjustments made to PS&R data for corrections of other PS&R Report information? If yes, see instructions.
- If line 13 or 14 is yes, then were adjustments made to PS&R data for Other?
- Was the cost report prepared only using the provider's records? If yes, see instructions.

COST REPORT PREPARER CONTACT INFORMATION

- First name/Last name/Title
- Employer.
- Telephone number/Email address.

1	2	3
Marinella	Shqina	Preparer
Zimmet Healthcare Services Group LLC		
732-970-0733	costreports@zhealthcare.com	

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2023 to 12/31/2023

Worksheet S-3 Part I Monday, May 27, 2024 at 11:39:47 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					Total
			1	2	Title V	Title XVIII	Title XIX	Other		
1	Skilled Nursing Facility	140	51,100	0	0	4,173	31,313	6,712	42,198	
2	Nursing Facility	0	0	0	0	0	0	0	0	
4	Home Health Agency Cost	0	0	0	0	0	0	0	0	
5	Other Long Term Care	0	0	0	0	0	0	0	0	
8	Total	140	51,100	0	0	4,173	31,313	6,712	42,198	

CMS #	Component	Discharges				Average Length of Stay			
		Title V	Title XVIII	Title XIX	Other	Total	Title V	Title XVIII	Title XIX
1	Skilled Nursing Facility	0	98	10	11	12	13	14	15
2	Nursing Facility	0	0	240	203	541	0.00	42.58	130.47
4	Home Health Agency Cost	0	0	0	0	0	0.00	0.00	0.00
5	Other Long Term Care	0	0	0	0	0	0.00	0.00	0.00
8	Total	0	98	240	203	541	0.00	42.58	130.47

CMS #	Component	Admissions				FTE	
		Title V	Title XVIII	Title XIX	Other	Total	Non-Paid
1	Skilled Nursing Facility	0	128	19	20	21	23
2	Nursing Facility	0	0	151	269	548	0
4	Home Health Agency Cost	0	0	0	0	0	0
5	Other Long Term Care	0	0	151	0	0	0
8	Total	0	128	151	269	548	111.62

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2023 to 12/31/2023

Worksheet S-3 Part II Monday, May 27, 2024 at 11:39:47 PM

SNF Wage Index Information

PART II - DIRECT SALARIES

CMS #		Amount Reported 1	Reclass. of Salaries from Wkst. A-6 2	Adjusted Salaries 3	Paid Hours Related to Salary 4	Average Hourly Wage 5
1	Total Salary	6,568,212	0	6,568,212	232,168.00	28.29
2	Physician salaries - Part A	0	0	0	0.00	
3	Physician salaries - Part B	0	0	0	0.00	
4	Home office personnel	0	0	0	0.00	
5	Sum of lines 2 through 4	0	0	0	0.00	
6	Revised wages (line 1 - 5)	6,568,212	0	6,568,212	232,168.00	28.29
7	Other Long Term Care	0	0	0	0.00	
8	Home Health Agency	0	0	0	0.00	
9	CMHC	0	0	0	0.00	
10	Hospice	0	0	0	0.00	
11	Other Excluded Areas	0	0	0	0.00	
12	Subtotal Excluded salary (Sum of lines 7-11)	0	0	0	0.00	
13	Total Adjusted Salaries (Line 6 - 12)	6,568,212	0	6,568,212	232,168.00	28.29
	OTHER WAGES AND RELATED COSTS					
14	Contract Labor: Patient Related & Mgmt	1,112,284	0	1,112,284	26,527.00	41.93
15	Contract Labor: Physician services - Part A	0	0	0	0.00	
16	Home office salaries & wage related costs	0	0	0	0.00	
	WAGE RELATED COSTS					
17	Wage related costs (See Part IV)	963,793	0	963,793		
18	Wage related costs (See Part IV)	0	0	0		
19	Wage related costs (excluded units)	0	0	0		
20	Physicians Part A - WRC	0	0	0		
21	Physicians Part B - WRC	0	0	0		
22	Total Adjusted Wage Related cost	963,793	0	963,793		

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2023 to 12/31/2023

Worksheet S-3 Part III Monday, May 27, 2024 at 11:39:47 PM

SNF Wage Index Information

PART III - OVERHEAD COSTS - DIRECT SALARIES

CMS #		Amount Reported 1	Reclass. of Salaries from Wkst. A-6 2	Adjusted Salaries 3	Paid Hours Related to Salary 4	Average Hourly Wage 5
1	Employee Benefits	0	0	0	0	0.00
2	Administrative & General	392,296	0	392,296	14,498	27.06
3	Plant Operation, Maint. & Repairs	81,717	0	81,717	2,591	31.54
4	Laundry & Linen Service	0	50,108	50,108	2,344	21.38
5	Housekeeping	298,221	-50,108	248,113	11,607	21.38
6	Dietary	545,224	0	545,224	33,053	16.50
7	Nursing Administration	599,134	0	599,134	18,696	32.05
8	Central Services & Supply	0	0	0	0	0.00
9	Pharmacy	0	0	0	0	0.00
10	Medical Rcd.s & M/R Library	19,684	0	19,684	1,672	11.77
11	Social Service	80,830	0	80,830	1,993	40.56
12	Nursing and Allied Health Ed. Act.					
13	Other General Service	296,433	0	296,433	15,046	19.70
14	Total	2,313,539	0	2,313,539	101,500	22.79

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2023 to 12/31/2023

Worksheet S-3 Part IV Monday, May 27, 2024 at 11:39:47 PM

SNF Wage Related Costs

CMS #	Description	
	RETIREMENT COST	
1	401K Employer Contributions	4,393
2	Tax Sheltered Annuity (TSA) 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 (Purchased or Self Funded)	218,634
9	Prescription Drug Plan	0
10	Dental, Hearing and Vision Plan	8,510
11	Life Insurance (If employee is owner or beneficiary)	0
12	Accidental Insurance (If employee is owner or beneficiary)	0
13	Disability Insurance (If employee is owner or beneficiary)	0
14	Long-Term Care Insurance (If employee is owner or beneficiary)	0
15	Workers' Compensation Insurance	127,578
16	Retirement Health Care Cost (see instructions)	0
	TAXES	
17	FICA-Employers Portion Only	495,664
18	Medicare Taxes - Employer Portion Only	0
19	Unemployment Insurance	0
20	State or Federal Unemployment Taxes	109,014
	OTHER	
21	Executive Deferred Compensation	0
22	Day Care Cost and Allowances	0
23	Tuition Reimbursement	0
24	Total Wage Related Cost (Lines 1-23)	963,793
	PART B OTHER THAN CORE RELATED COST	
25	Other Wage Related Costs	0

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2023 to 12/31/2023

Worksheet S-3 Part V Monday, May 27, 2024 at 11:39:47 PM

SNF Reporting Of Direct Care Expenditures

PART V - OVERHEAD COSTS - DIRECT SALARIES

CMS #		Amount Reported 1	Fringe Benefits 2	Adjusted Salaries 3	Paid Hours Related to Salary 4	Average Hourly Wage 5
	DIRECT SALARIES					
	NURSING OCCUPATIONS					
1	Registered Nurses (RNs)	333,210	48,894	382,104	6,586	58.02
2	Licensed Practical Nurses (LPNs)	1,747,855	256,473	2,004,328	44,755	44.78
3	Certified Nursing Assistants/Nursing Assistants/Aides	1,582,541	232,216	1,814,757	69,177	26.23
4	Total Nursing (Sum of 1 - 3)	3,663,606	537,583	4,201,189	120,518	34.86
5	Physical Therapists	234,684	34,437	269,121	3,331	80.79
6	Physical Therapy Assistants	89,413	13,120	102,533	1,269	80.80
7	Physical Therapy Aides	0	0	0	0	0.00
8	Occupational Therapists	114,528	16,805	131,333	2,463	53.32
9	Occupational Therapy Assistants	83,762	12,291	96,053	1,802	53.30
10	Occupational Therapy Aides	0	0	0	0	0.00
11	Speech Therapists	68,680	10,078	78,758	1,287	61.20
12	Respiratory Therapists	0	0	0	0	0.00
13	Other Medical Staff	0	0	0	0	0.00
	CONTRACT LABOR					
	NURSING OCCUPATIONS					
14	Registered Nurses (RNs)	37,942		37,942	575	65.99
15	Licensed Practical Nurses (LPNs)	518,111		518,111	9,293	55.75
16	Certified Nursing Assistants/Nursing Assistants/Aides	556,232		556,232	16,659	33.39
17	Total Nursing (Sum of 14 - 16)	1,112,285		1,112,285	26,527	41.93
18	Physical Therapists	0		0	0	0.00
19	Physical Therapy Assistants	0		0	0	0.00
20	Physical Therapy Aides	0		0	0	0.00
21	Occupational Therapists	0		0	0	0.00
22	Occupational Therapy Assistants	0		0	0	0.00
23	Occupational Therapy Aides	0		0	0	0.00
24	Speech Therapists	0		0	0	0.00
25	Respiratory Therapists	0		0	0	0.00
26	Other Medical Staff	0		0	0	0.00

In lieu of Form CMS-2540-10

ARISTACAPE AT CHERRY HILL

Provider CCN: 31-5245

Period from 1/1/2023 to 12/31/2023

Worksheet A Monday, May 27, 2024 at 11:39:47 PM

Reclassification and Adjustment of Trial Balance of Expenses

CMS #	COST CENTER DESCRIPTION	Salaries 1	Other 2	Total 3	Reclassi- fications 4	Reclassified Trial Balance 5	Adjust- ments to Expenses 6	Net Expenses for Cost Allocation 7
GENERAL SERVICE COST CENTERS								
1	Cap Rel Costs - Bldgs & Fixtures		2,049,206	2,049,206	-43,332	2,005,874	-342,206	1,663,668
2	Cap Rel Costs - Movable Equipment		19,245	19,245	43,332	62,577	1,196	63,773
3	Employee Benefits	0	1,045,838	1,045,838	0	1,045,838	119,500	1,165,338
4	Administrative & General	392,296	2,498,775	2,891,071	0	2,891,071	529,307	3,420,378
5	Plant Operation, Maint. & Repairs	81,717	428,821	510,538	0	510,538	9,986	520,524
6	Laundry & Linen Service	0	0	0	50,108	50,108	0	50,108
7	Housekeeping	298,221	282,778	580,999	-50,108	530,891	0	530,891
8	Dietary	545,224	545,480	1,090,704	0	1,090,704	0	1,090,704
9	Nursing Administration	599,134	0	599,134	0	599,134	0	599,134
10	Central Services & Supply		232,649	232,649	0	232,649	0	232,649
11	Pharmacy	0	3,280	3,280	0	3,280	0	3,280
12	Medical Records & Library	19,684	2,613	22,297	0	22,297	0	22,297
13	Social Service	80,830	0	80,830	0	80,830	0	80,830
15	Activities	296,433	5,755	302,188	0	302,188	0	302,188
INPATIENT ROUTINE SERVICE COST CENTERS								
30	Skilled Nursing Facility	3,663,606	1,395,930	5,059,536	0	5,059,536	-3,850	5,055,686
31	Nursing Facility	0	0	0	0	0	0	0
33	Other Long Term Care	0	0	0	0	0	0	0
ANCILLARY SERVICE COST CENTERS								
40	Radiology	0	43,003	43,003	0	43,003	0	43,003
41	Laboratory	0	41,299	41,299	0	41,299	0	41,299
42	Intravenous Therapy	0	0	0	0	0	0	0
43	Oxygen (Inhalation) Therapy	0	6,886	6,886	0	6,886	0	6,886
44	Physical Therapy	324,097	0	324,097	0	324,097	0	324,097
45	Occupational Therapy	198,290	0	198,290	0	198,290	0	198,290
46	Speech Pathology	68,680	0	68,680	0	68,680	0	68,680
47	Electrocardiology	0	0	0	0	0	0	0
48	Medical Supplies Charged to Patients	0	0	0	0	0	0	0
49	Drugs Charged to Patients	0	294,803	294,803	0	294,803	0	294,803
50	Dental Care - Title XIX only	0	0	0	0	0	0	0
51	Support Surfaces	0	0	0	0	0	0	0
52	Other Ancillary Service Cost Center	0	0	0	0	0	0	0
OUTPATIENT SERVICE COST CENTERS								
60	Clinic	0	0	0	0	0	0	0
63	Other Outpatient Service Cost	0	0	0	0	0	0	0
OTHER REIMBURSABLE COST CENTERS								
70	Home Health Agency Cost	0	0	0	0	0	0	0
71	Ambulance	0	0	0	0	0	0	0
74	Other Reimbursable Cost	0	0	0	0	0	0	0
SPECIAL PURPOSE COST CENTERS								
80	Malpractice Premiums & Paid Losses	0	0	0	0	0	0	0
81	Interest Expense	0	0	0	0	0	0	0
82	Utilization Review	0	0	0	0	0	0	0
84	Other Special Purpose Cost	0	0	0	0	0	0	0
89	SUBTOTALS	6,568,212	8,896,361	15,464,573	0	15,464,573	313,933	15,778,506
NONREIMBURSABLE COST CENTERS								
90	Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0
91	Barber and Beauty Shop	0	0	0	0	0	0	0
92	Physicians Private Offices	0	0	0	0	0	0	0
93	Nonpaid Workers	0	0	0	0	0	0	0
94	Patients Laundry	0	0	0	0	0	0	0
95	Other Non Reimbursable Cost	0	0	0	0	0	0	0
100	TOTAL	6,568,212	8,896,361	15,464,573	0	15,464,573	313,933	15,778,506

ARISTACARE AT CHERRY HILL
Provider CCN: 31-S245
Period from 1/1/2023 to 12/31/2023

Worksheet A-6 Monday, May 27, 2024 at 11:39:47 PM

Reclassifications

CMS #	EXPLANATION OF RECLASSIFICATION ENTRY	Code	Increases				Decreases			
			COST CENTER	LINE	SALARY	NON-SALARY	COST CENTER	LINE	SALARY	NON-SALARY
1	To reclass capital costs	1	2	3	4	5	6	7	8	9
2	To reclass Laundry & Linen	A	Cap Rel Costs - Mova	2.00	0	43,332	Cap Rel Costs - Bldg	1.00	0	43,332
		B	Laundry & Linen Serv	6.00	50,108	0	Housekeeping	7.00	50,108	0
100	TOTAL RECLASSIFICATIONS				50,108	43,332			50,108	43,332

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2023 to 12/31/2023

Worksheet A-7 Monday, May 27, 2024 at 11:39:47 PM

Analysis of changes during cost reporting period in capital asset balances

CMS #	DESCRIPTION	Beginning	Purchase	Acquisitions	Total	Disposals and Retirements	Ending	Fully
		Balances		Donation			Balance	Depreciated
		1	2	3	4	5	6	7
1	Land	0	0	0	0	0	0	0
2	Land Improvements	0	0	0	0	0	0	0
3	Buildings & Fixtures	0	0	0	0	0	0	0
4	Building Improvements	1,008,588	139,277	0	139,277	0	1,147,865	401,861
5	Fixed Equipment	0	0	0	0	0	0	0
6	Movable Equipment	759,617	95,897	0	95,897	0	855,514	528,417
7	Subtotal	1,768,205	235,174	0	235,174	0	2,003,379	930,278
8	Reconciling Items	0	0	0	0	0	0	0
9	Total	1,768,205	235,174	0	235,174	0	2,003,379	930,278

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2023 to 12/31/2023

Worksheet A-8 Monday, May 27, 2024 at 11:39:47 PM

Adjustments to Expenses

CMS #	Description	Basis for Adjustment	Amount	Expense classification on Worksheet A to/from which the amount is to be adjusted		Line No.
				Cost Center		
1		2	3	4		
1	Investment income on restricted funds	B	-72,437	Cap Rel Costs - Bldgs & Fixtures		1
2	Trade, quantity and time discounts on purchases		0			
3	Refunds and rebates of expenses		0			
4	Rental of provider space by suppliers		0			
5	Telephone services (pay stations excluded)		0			
6	Television and radio service		0			
7	Parking lot		0			
8	Remuneration applicable to provider-based physician adjustment	A82	0			
9	Home office costs		0			
10	Sale of scrap, waste, etc.		0			
11	Nonallowable costs related to certain capital expenditures		0			
	Adjustment resulting from transactions with related organizations	A81	777,837			
12	Laundry and Linen service		0			
14	Revenue - Employee meals		0			
15	Cost of meals - Guests		0			
16	Sale of medical supplies to other than patients		0			
17	Sale of drugs to other than patients		0			
18	Sale of medical records and abstracts	B	-286	Administrative & General		4
19	Vending machines		0			
20	Income from imposition of interest, finance or penalty charges		0			
21	Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments		0			
22	Utilization review -- physicians' compensation		0	Utilization Review		82
23	Depreciation -- buildings and fixtures		0	Cap Rel Costs - Bldgs & Fixtures		1
24	Depreciation -- movable equipment		0	Cap Rel Costs - Movable Equipment		2
25	Othe Misc Income	B	-413	Administrative & General		4
26	Office AdvertisngNonAllow	A	-61,777	Administrative & General		4
27	Charitable Cont Non Allow	A	-10,000	Administrative & General		4
28	Ancil Psychiatry	A	-3,850	Skilled Nursing Facility		30
29	Bad Debt Expense	A	-273,141	Administrative & General		4
30	Bad Debt Expense	A	-42,000	Administrative & General		4
100	TOTAL		313,933			

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2023 to 12/31/2023

Worksheet A-8-1 Monday, May 27, 2024 at 11:39:47 PM

Statement of Costs of Services from Related Organizations and Home Office Costs

I. Costs Incurred And Adjustments Required As A Result Of Transactions With Related Organizations Or Claimed Home Office Costs:

CMS #	Line No.	Description	Cost Center	Expense Items	Amount		
					Allowable In Cost	Included in Wkst A	Adjustments (col 4 - 5)
				3	4	5	6
1	1	Cap Rel Costs - Bldgs & Fixtures	2		40,195	593,340	-553,145
2	2	Cap Rel Costs - Movable Equipment			1,196	0	1,196
3	3	Employee Benefits			119,500	0	119,500
4	4	Administrative & General			900,648	0	900,648
5	5	Plant Operation, Maint. & Repairs			9,986	0	9,986
6	1	Cap Rel Costs - Bldgs & Fixtures			2,142,888	1,859,512	283,376
7	4	Administrative & General			16,276	0	16,276
10		TOTALS			3,230,689	2,452,852	777,837

II. Interrelationship To Related Organization(s) And/Or Home Office:

The Secretary, by virtue of authority granted under section 1814(b) (1) of the Social Security Act, requires that you furnish the information requested under Part II of this worksheet.

This information is used by the Centers for Medicare and Medicaid Services and its intermediaries/contractors in determining that the costs applicable to services, facilities and supplies furnished by organizations related to you by common ownership or control, represent reasonable costs as determined under section 1861 of the Social Security Act. If you do not provide all or any part of the requested information, the cost report is considered incomplete and not acceptable for purposes of claiming reimbursement under title XVIII.

Percentage of Ownership Name				Related Organization(s)		
Percentage of Ownership				Percent of Ownership	Type of Business	
Symbol	Name	2	3	4	5	6
1	A	Sidney Greenberger	40%	AristaCare	50%	Business Office
2	A	Zvi Klein	40%	AristaCare	50%	Business Office
3	A	Sidney Greenberger	35.53%	GK Cherry Hill Realty	35.53%	Realty
4	A	Zvi Klein	35.53%	GK Cherry Hill Realty	35.53%	Realty
5	A	Ephraim Halpert	4.99%	GK Cherry Hill Realty	4.99%	Realty
6	A	Chaya Cohen	4.99%	GK Cherry Hill Realty	4.99%	Realty
7	A	Moshe Neiman	4.99%	GK Cherry Hill Realty	4.99%	Realty
8	A	Morris Weisel	4.99%	GK Cherry Hill Realty	4.99%	Realty
9	A	Benjamin Kurland	4%	GK Cherry Hill Realty	4%	Realty
9.01	A	Renee Pruzansky	4.99%	GK Cherry Hill Realty	4.99%	Realty

- A. Individual has financial interest (stockholder, partner, etc.) in both related organization and in provider
- B. Corporation, partnership or other organization has financial interest in provider
- C. Provider has financial interest in corporation, partnership, or other organization
- D. Director, officer, administrator or key person of provider or relative of such person has financial interest in related organization
- E. Individual is director, officer, administrator, or key person of provider and related organization
- F. Director, officer, administrator or key person of related organization or relative of such person has financial interest in provider
- G. Other:

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2023 to 12/31/2023

Worksheet A-8-2 Monday, May 27, 2024 at 11:39:47 PM

Provider-Based Physicians Adjustments

Wkst A Line No	Cost Center / Physician Identifier	Total Remuner- ation	Profess- ional Component	Provider Component	RCE Amount	Physician/ Provider Component Hours	Unadjusted RCE Limit	5% of Unadjusted RCE Limit
1	2	3	4	5	6	7	8	9
100	Total	0	0	0		0	0	0

Wkst A Line No	Cost Center / Physician Identifier	Cost of Memberships & Continuing Education	Provider Component Share of Col 12	Physician Cost of Malpractice Insurance	Provider Component Share of Col 14	Adjusted RCE Limit	RCE Dis- allowance	Adjustment
10	11	12	13	14	15	16	17	18
100	Total	0	0	0	0	0	0	0

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2023 to 12/31/2023

Worksheet B Part I Monday, May 27, 2024 at 11:39:47 PM

COST ALLOCATION - GENERAL SERVICE COSTS

	Net Expenses For Cost Allocation	Cap Rel Build & Fixtures (Square Feet)	Cap Rel Movable Equipment (Square Feet)	Employee Benefits (Gross Salaries)	SubTotal 3A	Adminis- trative & General (Accum. Cost)	Plant Oper Maint. & Repair (Square Feet)	Laundry & Linen Service (Patient Days)	House- keeping (Square Feet)
1	1,663,668	1,663,668							
2	63,773	63,773	0	1,165,338	3,556,379	3,556,379			
3	1,165,338	0	0	69,602	504,124	175,787	779,911		
4	3,420,378	63,948	2,451	14,498	73,859	21,491	7,280	102,630	
5	520,524	66,551	2,551	8,890	44,020	167,978	1,164	0	746,429
6	50,108	14,312	549	96,734	577,287	374,193	48,277	0	46,710
7	530,891	2,288	88	106,299	706,953	205,708	32,767	0	720
8	1,090,704	94,903	3,638	0	299,533	87,158	0	0	31,704
9	599,134	1,464	56	0	3,280	954	0	0	0
10	232,649	64,415	2,469	0	28,828	8,388	1,489	0	1,441
11	3,280	0	0	3,492	14,341	29,914	3,739	0	3,618
12	22,297	2,927	112	14,341	437,888	127,416	40,715	0	39,394
13	80,830	7,351	282	52,593	6,958,750	2,024,849	613,891	102,630	593,967
15	302,188	80,039	3,068	0	0	0	0	0	0
30	5,055,686	1,206,802	46,261	650,001	0	0	0	0	0
31	0	0	0	0	0	0	0	0	0
33	0	0	0	0	0	0	0	0	0
40	43,003	0	0	0	43,003	12,513	0	0	0
41	41,299	0	0	0	41,299	12,017	0	0	0
42	0	0	0	0	0	0	0	0	0
43	6,886	0	0	0	6,886	2,004	0	0	0
44	324,097	51,263	1,965	57,502	434,827	126,526	26,077	0	25,231
45	198,290	2,168	83	35,181	235,722	68,590	1,103	0	1,067
46	68,680	141	5	12,185	81,011	23,572	72	0	69
47	0	0	0	0	0	0	0	0	0
48	0	0	0	0	0	0	0	0	0
49	294,803	0	0	0	294,803	85,781	0	0	0
50	0	0	0	0	0	0	0	0	0
51	0	0	0	0	0	0	0	0	0
52	0	0	0	0	0	0	0	0	0
60	0	0	0	0	0	0	0	0	0
63	0	0	0	0	0	0	0	0	0
70	0	0	0	0	0	0	0	0	0
71	0	0	0	0	0	0	0	0	0
74	0	0	0	0	0	0	0	0	0
84	0	0	0	0	0	0	0	0	0
89	15,778,506	1,658,572	63,578	1,165,338	15,773,215	3,554,839	777,319	102,630	743,921
90	0	4,055	155	0	4,210	1,225	2,063	0	1,996
91	0	1,041	40	0	1,081	315	529	0	512
92	0	0	0	0	0	0	0	0	0
93	0	0	0	0	0	0	0	0	0
94	0	0	0	0	0	0	0	0	0
95	0	0	0	0	0	0	0	0	0
98	0	0	0	0	0	0	0	0	0
99	0	0	0	0	0	0	0	0	0
100	15,778,506	1,663,668	63,773	1,165,338	15,778,506	3,556,379	779,911	102,630	746,429

ARISTACAPE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2023 to 12/31/2023

Worksheet B Part I Monday, May 27, 2024 at 11:39:47 PM

COST ALLOCATION - GENERAL SERVICE COSTS

	Dietary (Meals Served)	Nursing Adminis- tration (Patient Days)	Central Services & Supply (Patient Days)	Pharmacy (Patient Days)	Medical Records & Library (Patient Days)	Social Service (Patient Days)	Activities SERVICE (Patient Days)	SubTotal	Adjustments
	8	9	10	11	12	13	15	16	17
1 Cap Rel Costs - Bldgs & Fixtures									
2 Cap Rel Costs - Movable Equipment									
3 Employee Benefits									
4 Administrative & General									
5 Plant Operation, Maint. & Repairs									
6 Laundry & Linen Service									
7 Housekeeping									
8 Dietary	1,755,159								
9 Nursing Administration	0	914,126							
10 Central Services & Supply	0	0	451,162						
11 Pharmacy	0	0	0	4,234					
12 Medical Records & Library	0	0	0	0	40,146				
13 Social Service	0	0	0	0	0	140,075			
15 Activities	0	0	0	0	0	0	645,413		
ANCILLARY SERVICE COST CENTERS									
30 Skilled Nursing Facility	1,755,159	914,126	451,162	4,234	40,146	140,075	645,413	14,244,402	0
31 Nursing Facility	0	0	0	0	0	0	0	0	0
33 Other Long Term Care	0	0	0	0	0	0	0	0	0
OTHER REIMBURSABLE COST CENTERS									
40 Radiology	0	0	0	0	0	0	0	55,516	0
41 Laboratory	0	0	0	0	0	0	0	53,316	0
42 Intravenous Therapy	0	0	0	0	0	0	0	0	0
43 Oxygen (Inhalation) Therapy	0	0	0	0	0	0	0	8,890	0
44 Physical Therapy	0	0	0	0	0	0	0	612,661	0
45 Occupational Therapy	0	0	0	0	0	0	0	306,482	0
46 Speech Pathology	0	0	0	0	0	0	0	104,724	0
47 Electrocardiology	0	0	0	0	0	0	0	0	0
48 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0
49 Drugs Charged to Patients	0	0	0	0	0	0	0	380,584	0
Dental Care - Title XIX only	0	0	0	0	0	0	0	0	0
SPECIAL PURPOSE COST CENTERS									
51 Support Surfaces	0	0	0	0	0	0	0	0	0
52 Other Ancillary Service Cost Center	0	0	0	0	0	0	0	0	0
NON-REIMBURSABLE COST CENTERS									
60 Clinic	0	0	0	0	0	0	0	0	0
63 Other Outpatient Service Cost	0	0	0	0	0	0	0	0	0
70 Home Health Agency Cost	0	0	0	0	0	0	0	0	0
71 Ambulance	0	0	0	0	0	0	0	0	0
74 Other Reimbursable Cost	0	0	0	0	0	0	0	0	0
84 Other Special Purpose Cost	0	0	0	0	0	0	0	0	0
89 Subtotals	1,755,159	914,126	451,162	4,234	40,146	140,075	645,413	15,786,575	0
90 Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0	9,494	0
91 Barber and Beauty Shop	0	0	0	0	0	0	0	2,437	0
92 Physicians Private Offices	0	0	0	0	0	0	0	0	0
93 Nonpaid Workers	0	0	0	0	0	0	0	0	0
94 Patients Laundry	0	0	0	0	0	0	0	0	0
95 Other Non Reimbursable Cost	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
TOTAL	1,755,159	914,126	451,162	4,234	40,146	140,075	645,413	15,778,506	0

COST ALLOCATION - GENERAL SERVICE COSTS

	Total
18	
1 Cap Rel Costs - Bldgs & Fixtures	
2 Cap Rel Costs - Movable Equipment	
3 Employee Benefits	
4 Administrative & General	
5 Plant Operation, Maint. & Repairs	
6 Laundry & Linen Service	
7 Housekeeping	
8 Dietary	
9 Nursing Administration	
10 Central Services & Supply	
11 Pharmacy	
12 Medical Records & Library	
13 Social Service	
15 Activities	
ANCILLARY SERVICE COST CENTERS	14,244,402
30 Skilled Nursing Facility	0
31 Nursing Facility	0
33 Other Long Term Care	0
OTHER REIMBURSABLE COST CENTERS	
40 Radiology	55,516
41 Laboratory	53,316
42 Intravenous Therapy	0
43 Oxygen (Inhalation) Therapy	8,890
44 Physical Therapy	612,661
45 Occupational Therapy	306,482
46 Speech Pathology	104,724
47 Electrocardiology	0
48 Medical Supplies Charged to Patients	0
49 Drugs Charged to Patients	360,584
50 Dental Care - Title XIX only	0
SPECIAL PURPOSE COST CENTERS	
51 Support Surfaces	0
52 Other Ancillary Service Cost Center	0
NON-REIMBURSABLE COST CENTERS	
60 Clinic	0
63 Other Outpatient Service Cost	0
70 Home Health Agency Cost	0
71 Ambulance	0
74 Other Reimbursable Cost	0
84 Other Special Purpose Cost	0
89 Subtotals	15,766,575
90 Gift, Flower, Coffee Shops & Canteen	9,494
91 Barber and Beauty Shop	2,437
92 Physicians Private Offices	0
93 Nonpaid Workers	0
94 Patients Laundry	0
95 Other Non Reimbursable Cost	0
98 Cross Foot Adjustments	0
99 Negative Cost Center	0
100 TOTAL	15,778,506

ARISTACARE AT CHERRY HILL

Provider CCN: 31-5245

Period from 1/1/2023 to 12/31/2023

Worksheet B Part II Monday, May 27, 2024 at 11:39:47 PM

ALLOCATION OF CAPITAL - RELATED COSTS

	Directly Assigned Capital Related Costs	Cap Rel Build & Fixtures (Square Feet)	Cap Rel Movable Equipment (Square Feet)	SubTotal	Employee Benefits (Gross Salaries)	Adminis- trative & General (Accum. Cost)	Plant Oper Maint. & Repair (Square Feet)	Laundry & Linen Service (Patient Days)	House- keeping (Square Feet)
1	0	1	2	2A	3	4	5	6	7
2	0	0	0	0	0	0	0	0	0
3	0	0	0	0	0	0	0	0	0
4	0	63,948	2,451	66,399	0	66,399	0	0	0
5	0	66,551	2,551	69,102	0	3,282	0	0	0
6	0	14,312	549	14,861	0	401	72,384	15,938	5,620
7	0	2,288	88	2,376	0	3,136	108	0	352
8	0	94,903	3,638	98,541	0	6,987	4,481	0	5
9	0	1,464	56	1,520	0	3,841	69	0	239
10	0	64,415	2,469	66,884	0	1,627	3,041	0	0
11	0	0	0	0	0	18	0	0	0
12	0	2,927	112	3,039	0	157	138	0	11
13	0	7,351	282	7,633	0	559	347	0	27
14	0	80,039	3,068	83,107	0	2,379	3,779	0	297
15	0	0	0	0	0	0	0	0	0
30	0	1,206,802	46,261	1,253,063	0	37,803	56,976	15,938	4,471
31	0	0	0	0	0	0	0	0	0
32	0	0	0	0	0	0	0	0	0
33	0	0	0	0	0	0	0	0	0
40	0	0	0	0	0	0	0	0	0
41	0	0	0	0	0	0	0	0	0
42	0	0	0	0	0	0	0	0	0
43	0	0	0	0	0	0	0	0	0
44	0	51,263	1,965	53,228	0	37	2,420	0	190
45	0	2,168	83	2,251	0	2,362	102	0	8
46	0	141	5	146	0	1,281	7	0	1
47	0	0	0	0	0	440	0	0	0
48	0	0	0	0	0	0	0	0	0
49	0	0	0	0	0	1,602	0	0	0
50	0	0	0	0	0	0	0	0	0
51	0	0	0	0	0	0	0	0	0
52	0	0	0	0	0	0	0	0	0
60	0	0	0	0	0	0	0	0	0
63	0	0	0	0	0	0	0	0	0
70	0	0	0	0	0	0	0	0	0
71	0	0	0	0	0	0	0	0	0
74	0	0	0	0	0	0	0	0	0
84	0	0	0	0	0	0	0	0	0
89	0	1,658,572	63,578	1,722,150	0	66,370	72,144	15,938	5,601
90	0	4,055	155	4,210	0	23	191	0	15
91	0	1,041	40	1,081	0	6	49	0	4
92	0	0	0	0	0	0	0	0	0
93	0	0	0	0	0	0	0	0	0
94	0	0	0	0	0	0	0	0	0
95	0	0	0	0	0	0	0	0	0
98	0	0	0	0	0	0	0	0	0
99	0	0	0	0	0	0	0	0	0
100	0	1,663,668	63,773	1,727,441	0	66,399	72,384	15,938	5,620

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2023 to 12/31/2023

Worksheet B Part II Monday, May 27, 2024 at 11:39:47 PM

ALLOCATION OF CAPITAL - RELATED COSTS

	Dietary (Meals Served)	Nursing Adminis- tration (Patient Days)	Central Supply (Patient Days)	Pharmacy (Patient Days)	Medical Records & Library (Patient Days)	Social Service (Patient Days)	Activities SERVICE (Patient Days)	SubTotal	Adjustments
	8	9	10	11	12	13	15	16	17
1 Cap Rel Costs - Bldgs & Fixtures									
2 Cap Rel Costs - Movable Equipment									
3 Employee Benefits									
4 Administrative & General									
5 Plant Operation, Maint. & Repairs									
6 Laundry & Linen Service									
7 Housekeeping									
8 Dietary	110,361								
9 Nursing Administration	0	5,435							
10 Central Services & Supply	0	0	71,791	18					
11 Pharmacy	0	0	0	0	3,345				
12 Medical Records & Library	0	0	0	0	0	8,566	89,562		
13 Social Service	0	0	0	0	0	0	0		
14 Activities	0	0	0	0	0	0	0		
15 ANCILLARY SERVICE COST CENTERS									
30 Skilled Nursing Facility	110,361	5,435	71,791	18	3,345	8,566	89,562	1,657,329	0
31 Nursing Facility	0	0	0	0	0	0	0	0	0
32 Other Long Term Care	0	0	0	0	0	0	0	0	0
33 OTHER REIMBURSABLE COST CENTERS									
40 Radiology	0	0	0	0	0	0	0	234	0
41 Laboratory	0	0	0	0	0	0	0	224	0
42 Intravenous Therapy	0	0	0	0	0	0	0	0	0
43 Oxygen (Inhalation) Therapy	0	0	0	0	0	0	0	37	0
44 Physical Therapy	0	0	0	0	0	0	0	58,200	0
45 Occupational Therapy	0	0	0	0	0	0	0	3,642	0
46 Speech Pathology	0	0	0	0	0	0	0	594	0
47 Electrocardiology	0	0	0	0	0	0	0	0	0
48 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0
49 Drugs Charged to Patients	0	0	0	0	0	0	0	1,602	0
50 Dental Care - Title XLX only	0	0	0	0	0	0	0	0	0
51 SPECIAL PURPOSE COST CENTERS									
52 Support Surfaces	0	0	0	0	0	0	0	0	0
53 Other Ancillary Service Cost Center	0	0	0	0	0	0	0	0	0
54 NON-REIMBURSABLE COST CENTERS									
60 Clinic	0	0	0	0	0	0	0	0	0
63 Other Outpatient Service Cost	0	0	0	0	0	0	0	0	0
70 Home Health Agency Cost	0	0	0	0	0	0	0	0	0
71 Ambulance	0	0	0	0	0	0	0	0	0
74 Other Reimbursable Cost	0	0	0	0	0	0	0	0	0
84 Other Special Purpose Cost	0	0	0	0	0	0	0	0	0
89 Subtotals	110,361	5,435	71,791	18	3,345	8,566	89,562	1,721,862	0
90 Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0	4,439	0
91 Barber and Beauty Shop	0	0	0	0	0	0	0	1,140	0
92 Physicians Private Offices	0	0	0	0	0	0	0	0	0
93 Nonpaid Workers	0	0	0	0	0	0	0	0	0
94 Patients Laundry	0	0	0	0	0	0	0	0	0
95 Other Non Reimbursable Cost	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	110,361	5,435	71,791	18	3,345	8,566	89,562	1,727,441	0

ALLOCATION OF CAPITAL - RELATED COSTS

	Total
18	
1 Cap Rel Costs - Bldgs & Fixtures	
2 Cap Rel Costs - Movable Equipment	
3 Employee Benefits	
4 Administrative & General	
5 Plant Operation, Maint. & Repairs	
6 Laundry & Linen Service	
7 Housekeeping	
8 Dietary	
9 Nursing Administration	
10 Central Services & Supply	
11 Pharmacy	
12 Medical Records & Library	
13 Social Service	
15 Activities	
ANCILLARY SERVICE COST CENTERS	
30 Skilled Nursing Facility	1,657,329
31 Nursing Facility	0
33 Other Long Term Care	0
OTHER REIMBURSABLE COST CENTERS	
40 Radiology	234
41 Laboratory	224
42 Intravenous Therapy	0
43 Oxygen (Inhalation) Therapy	37
44 Physical Therapy	58,200
45 Occupational Therapy	3,642
46 Speech Pathology	594
47 Electrocardiology	0
48 Medical Supplies Charged to Patients	0
49 Drugs Charged to Patients	1,602
50 Dental Care - Title XIX only	0
SPECIAL PURPOSE COST CENTERS	
51 Support Surfaces	0
52 Other Ancillary Service Cost Center	0
NON-REIMBURSABLE COST CENTERS	
60 Clinic	0
63 Other Outpatient Service Cost	0
70 Home Health Agency Cost	0
71 Ambulance	0
74 Other Reimbursable Cost	0
84 Other Special Purpose Cost	0
89 Subtotals	1,721,862
90 Gift, Flower, Coffee Shops & Canteen	4,439
91 Barber and Beauty Shop	1,140
92 Physicians Private Offices	0
93 Nonpaid Workers	0
94 Patients Laundry	0
95 Other Non Reimbursable Cost	0
98 Cross Foot Adjustments	
99 Negative Cost Center	
100 TOTAL	1,727,441

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2023 to 12/31/2023

Worksheet B-1 Monday, May 27, 2024 at 11:39:47 PM

COST ALLOCATION - STATISTICAL BASIS

	Cap Rel Build & Fixtures (Square Feet)	Cap Rel Build & Fixtures (Square Feet)	Cap Rel Movable Equipment (Square Feet)	Employee Benefits (Gross Salaries)	Reconcil- iation 4A	Adminis- trative & General (Accum. Cost)	Plant Oper Maint. & Repair (Square Feet)	Laundry & Linen Service (Patient Days)	House- keeping (Square Feet)	Dietary (Meals Served)
1	153,441	153,441								
2	Cap Rel Costs - Bldgs & Fixtures	153,441	153,441	6,568,212	-3,556,379	12,222,127				
3	Cap Rel Costs - Movable Equipment	0	0	392,296	0	604,124				
4	Employee Benefits	5,898	5,898	81,717	0	73,859	141,405			
5	Administrative & General	6,138	6,138	50,108	0	211	1,320	42,198	139,874	
6	Plant Operation, Maint. & Repairs	1,320	1,320	246,113	0	577,287	211	0	8,753	126,594
7	Laundry & Linen Service	211	211	545,224	0	1,285,979	8,753	0	135	0
8	Housekeeping	8,753	8,753	599,134	0	706,953	135	0	5,941	0
9	Dietary	135	135	0	0	299,533	5,941	0	0	0
10	Nursing Administration	5,941	5,941	0	0	3,280	0	0	0	0
11	Central Services & Supply	0	0	0	0	28,828	270	0	270	0
12	Pharmacy	270	270	19,684	0	102,804	678	0	678	0
13	Medical Records & Library	678	678	80,830	0	437,888	7,382	0	7,382	0
14	Social Service	7,382	7,382	296,433	0					
15	Activities									
30	ANCILLARY SERVICE COST CENTERS	111,304	111,304	3,663,606	0	6,958,750	111,304	42,198	111,304	126,594
31	Skilled Nursing Facility	0	0	0	0	0	0	0	0	0
32	Nursing Facility	0	0	0	0	0	0	0	0	0
33	Other Long Term Care	0	0	0	0	0	0	0	0	0
40	OTHER REIMBURSABLE COST CENTERS									
41	Radiology	0	0	0	0	43,003	0	0	0	0
42	Laboratory	0	0	0	0	41,299	0	0	0	0
43	Intravenous Therapy	0	0	0	0	0	0	0	0	0
44	Oxygen (Inhalation) Therapy	0	0	0	0	6,886	0	0	0	0
45	Physical Therapy	4,728	4,728	324,097	0	434,827	4,728	0	4,728	0
46	Occupational Therapy	200	200	198,290	0	235,722	200	0	200	0
47	Speech Pathology	13	13	68,680	0	81,011	13	0	13	0
48	Electrocardiology	0	0	0	0	0	0	0	0	0
49	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0
50	Drugs Charged to Patients	0	0	0	0	294,803	0	0	0	0
51	Dental Care - Title XIX only	0	0	0	0	0	0	0	0	0
52	SPECIAL PURPOSE COST CENTERS									
53	Support Surfaces	0	0	0	0	0	0	0	0	0
54	Other Ancillary Service Cost Center	0	0	0	0	0	0	0	0	0
55	NON-REIMBURSABLE COST CENTERS									
56	Clinic	0	0	0	0	0	0	0	0	0
57	Other Outpatient Service Cost	0	0	0	0	0	0	0	0	0
58	Home Health Agency Cost	0	0	0	0	0	0	0	0	0
59	Ambulance	0	0	0	0	0	0	0	0	0
60	Other Reimbursable Cost	0	0	0	0	0	0	0	0	0
61	Malpractice Premiums & Paid Losses	0	0	0	0	0	0	0	0	0
62	Other Special Purpose Cost	0	0	0	0	0	0	0	0	0
63	Subtotal	152,971	152,971	6,568,212	-3,556,379	12,216,836	140,935	42,198	139,404	126,594
64	Gift, Flower, Coffee Shops & Canteen	374	374	0	0	4,210	374	0	374	0
65	Barber and Beauty Shop	96	96	0	0	1,081	96	0	96	0
66	Physicians Private Offices	0	0	0	0	0	0	0	0	0
67	Nonpaid Workers	0	0	0	0	0	0	0	0	0
68	Patients Laundry	0	0	0	0	0	0	0	0	0
69	Other Non Reimbursable Cost	0	0	0	0	0	0	0	0	0
70	Cross Foot Adjustments	0	0	0	0	0	0	0	0	0
71	Negative Cost Center	0	0	0	0	0	0	0	0	0
72	Cost to be Allocated per Bp1	1,663,668	63,773	1,165,338	0	3,556,379	779,911	102,630	746,429	1,755,159

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2023 to 12/31/2023

Worksheet B-1 Monday, May 27, 2024 at 11:39:47 PM

COST ALLOCATION - STATISTICAL BASIS

	Nursing Adminis- tration (Patient Days) 9	Central Services & Supply (Patient Days) 10	Pharmacy (Patient Days) 11	Medical Records & Library (Patient Days) 12	Social Service (Patient Days) 13	Activities SERVICE (Patient Days) 15
1 Cap Rel Costs - Bldgs & Fixtures						
2 Cap Rel Costs - Movable Equipment						
3 Employee Benefits						
4 Administrative & General						
5 Plant Operation, Maint. & Repairs						
6 Laundry & Linen Service						
7 Housekeeping						
8 Dietary						
9 Nursing Administration	42,198					
10 Central Services & Supply		42,198				
11 Pharmacy			42,198			
12 Medical Records & Library				42,198		
13 Social Service					42,198	
14 Activities						42,198
15 ANCILLARY SERVICE COST CENTERS						
30 Skilled Nursing Facility	42,198	42,198	42,198	42,198	42,198	42,198
31 Nursing Facility						
33 Other Long Term Care						
34 OTHER REIMBURSABLE COST CENTERS						
40 Radiology						
41 Laboratory						
42 Intravenous Therapy						
43 Oxygen (Inhalation) Therapy						
44 Physical Therapy						
45 Occupational Therapy						
46 Speech Pathology						
47 Electrocardiology						
48 Medical Supplies Charged to Patients						
49 Drugs Charged to Patients						
50 Dental Care - Title XIX only						
SPECIAL PURPOSE COST CENTERS						
51 Support Surfaces						
52 Other Ancillary Service Cost Center						
NON-REIMBURSABLE COST CENTERS						
60 Clinic						
63 Other Outpatient Service Cost						
70 Home Health Agency Cost						
71 Ambulance						
74 Other Reimbursable Cost						
80 Malpractice Premiums & Paid Losses						
84 Other Special Purpose Cost						
89 Subtotal	42,198	42,198	42,198	42,198	42,198	42,198
90 Gift, Flower, Coffee Shops & Canteen						
91 Barber and Beauty Shop						
92 Physicians Private Offices						
93 Nonpaid Workers						
94 Patients Laundry						
95 Other Non Reimbursable Cost						
98 Cross Foot Adjustments						
99 Negative Cost Center						
102 Cost to be Allocated per Bp1	914,126	451,162	4,234	40,146	140,075	645,413

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2023 to 12/31/2023

Worksheet B-1 Monday, May 27, 2024 at 11:39:47 PM

COST ALLOCATION - STATISTICAL BASIS

	Cap Rel Build & Fixtures (Square Feet)	1	Cap Rel Movable Equipment (Square Feet)	2	Employee Benefits (Gross Salaries)	3	Reconcil- iation 4A	Adminis- trative & General (Accum. Cost)	4	Plant Oper Maint. & Repair (Square Feet)	5	Laundry & Linen Service (Patient Days)	6	House- keeping (Square Feet)	7	Dietary (Meals Served)	8
103	Unit Cost Multiplier per Bp1	10.842395	0.415619	0.177421	0.000000	0.290979	5.515441	2.432106	5.336439	13.864472							
104	Cost to be Allocated per Bp2	0.000000	0.000000	0.000000	0.000000	0.000000	72,384	15,938	5,620	110,361							
105	Unit Cost Multiplier per Bp2	0.000000	0.000000	0.000000	0.000000	0.003433	0.511891	0.377696	0.040179	0.871771							

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2023 to 12/31/2023

Worksheet B-1 Monday, May 27, 2024 at 11:39:47 PM

COST ALLOCATION - STATISTICAL BASIS

	Nursing Adminis- tration (Patient Days)	Central Services & Supply (Patient Days)	Pharmacy (Patient Days)	Medical Records & Library (Patient Days)	Social Service (Patient Days)	Activities SERVICE (Patient Days)
	9	10	11	12	13	15
103	21.662780	10.691549	0.100337	0.951372	3.319470	15.294872
104	5.435	71.791	18	3,345	8,566	89,562
105	0.128798	1.701289	0.000427	0.079269	0.202995	2.122423
	Unit Cost Multiplier per Bp1					
	Cost to be Allocated per Bp2					
	Unit Cost Multiplier per Bp2					

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2023 to 12/31/2023

Worksheet B-2 Monday, May 27, 2024 at 11:39:47 PM

Post Step Down Adjustments

Worksheet B

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

Worksheet has no records.

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2023 to 12/31/2023

Worksheet C Monday, May 27, 2024 at 11:39:47 PM

Ratio of Cost of Charges
for Ancillary and Outpatient Cost Centers

CMS #	COST CENTER	Total 1	Total Charges 2	Ratio 3
	ANCILLARY SERVICE COST CENTERS			
	OUTPATIENT SERVICE COST CENTERS			
40	Radiology	55,516	43,003	1.290980
41	Laboratory	53,316	153,683	0.346922
42	Intravenous Therapy	0	0	0.000000
43	Oxygen (Inhalation) Therapy	8,890	6,886	1.291025
44	Physical Therapy	612,661	578,090	1.059802
45	Occupational Therapy	306,482	560,036	0.547254
46	Speech Pathology	104,724	261,971	0.399754
47	Electrocardiology	0	0	0.000000
48	Medical Supplies Charged to Patients	0	0	0.000000
49	Drugs Charged to Patients	380,584	294,803	1.290977
50	Dental Care - Title XIX only	0	0	0.000000
51	Support Surfaces	0	0	0.000000
52	Other Ancillary Service Cost Center	0	0	0.000000
60	Clinic	0	0	0.000000
63	Other Outpatient Service Cost	0	0	0.000000
71	Ambulance	0	0	0.000000
100	TOTAL	1,522,173	1,898,472	

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2023 to 12/31/2023

Worksheet D Part I Monday, May 27, 2024 at 11:39:47 PM

Skilled Nursing Facility
Title XVIII

PART I - ANCILLARY COST APPORTIONMENT

Cost Center Description		Ratio of	Health Care	Health Care	Health Care	Health Care
		cost to	Program Charges	Program Cost	Program Cost	Program Cost
		charges	Part A	Part B	Part A	Part B
		1	2	3	4	5
CMS						
#	ANCILLARY SERVICE COST CENTERS					
40	Radiology	1.290980	0	0	0	0
41	Laboratory	0.346922	0	0	0	0
42	Intravenous Therapy	0.000000	0	0	0	0
43	Oxygen (Inhalation) Therapy	1.291025	0	0	0	0
44	Physical Therapy	1.059802	180,127	0	190,899	0
45	Occupational Therapy	0.547254	196,079	0	107,305	0
46	Speech Pathology	0.399754	41,588	0	16,625	0
47	Electrocardiology	0.000000	0	0	0	0
48	Medical Supplies Charged to Patients	0.000000	0	0	0	0
49	Drugs Charged to Patients	1.290977	262,193	0	338,485	0
50	Dental Care - Title XIX only	0.000000	0	0	0	0
51	Support Surfaces	0.000000	0	0	0	0
52	Other Ancillary Service Cost Center	0.000000	0	0	0	0
	OUTPATIENT SERVICE COST CENTERS					
60	Clinic	0.000000	0	0	0	0
63	Other Outpatient Service Cost	0.000000	0	0	0	0
71	Ambulance	0.000000	0	0	0	0
100	TOTAL		679,987	0	653,314	0

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2023 to 12/31/2023

Worksheet D Part II Monday, May 27, 2024 at 11:39:47 PM

Skilled Nursing Facility
Title XVIII

Part II - APPORTIONMENT OF VACCINE COST

#	Description	Amount
1	Drugs charged to patients - RCC	1.290977
2	Program vaccine charges	420
3	Program costs	542

Part III - CALCULATION OF PASS-THROUGH COSTS FOR INTERNS AND RESIDENTS

	Total Cost (From Worksheet B, Part I, Col 18 1	Nursing & Allied Health Costs (From Wkst B Part I, Col 14) 2	Ratio of Nursing & Allied Health Costs To Total Costs - Part A (Col 2 / Col 1) 3	Program Part A Cost (From Wkst D Part I, Col 4) 4	Part A Nursing & Allied Health Costs for Pass Through (Col 3 X Col 4) 5
40 Radiology	0	0	0.000000	0	0
41 Laboratory	0	0	0	0	0
42 Intravenous Therapy	0	0	0	0	0
43 Oxygen (Inhalation) Therapy	0	0	0	0	0
44 Physical Therapy	0	0	0	190,899	0
45 Occupational Therapy	0	0	0	107,305	0
46 Speech Pathology	0	0	0	16,625	0
47 Electrocardiology	0	0	0	0	0
48 Medical Supplies Charged to Patients	0	0	0	0	0
49 Drugs Charged to Patients	0	0	0	338,485	0
50 Dental Care - Title XIX only	0	0	0	0	0
51 Support Surfaces	0	0	0	0	0
100 TOTAL	0	0		653,314	0

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2023 to 12/31/2023

Worksheet D-1 Monday, May 27, 2024 at 11:39:47 PM

Nursing Facility
Title XVIII

PART I - CALCULATION OF INPATIENT ROUTINE COSTS

CMS #	DESCRIPTION	AMOUNT
1	Inpatient days incl. private	42,198
2	Private room days	0
3	Inpatient days incl. Program prvt.	4,173
4	Med. nec. Program prvt. room days	0
5	Total general Inpatient routine svc.s co	14,244,402
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT		
6	General Inpatient routine service charge	2,194,660
7	General Inpatient routine service RCC	6.490482
8	Private room charges	0
9	Avg. private room per diem charge	0.00
10	Semi-private room charges	0
11	Avg. semi-private room per diem charge	0.00
12	Avg. private room charge diff.	0.00
13	Avg. private room cost diff.	0.00
14	Private room cost diff. adjustment	0
15	General Inpatient routine service cost n	14,244,402
PROGRAM INPATIENT ROUTINE SERVICE COSTS		
16	Adjusted general Inpatient per diem cost	337.56
17	Program routine service cost	1,408,638
18	Med. nec. program prvt. room cost	0
19	Total program general Inpatient cost	1,408,638
20	Capital related cost allocated to inpati	1,657,329
21	Per diem capital related costs	39.28
22	Program capital related cost	163,915
23	Inpatient routine service cost	1,244,723
24	Aggregate charges to beneficiaries for e	0
25	Total program routine service costs for	1,244,723
26	Per diem limitation	0.00
27	I/p routine service cost limitation	0
28	Reimbursable Inpatient routine service c	0

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2023 to 12/31/2023

Worksheet D-1 Monday, May 27, 2024 at 11:39:47 PM

Computation of Inpatient Routine Costs

Part II - Calculation of Inpatient Nursing & Allied Health Cost for PPS Pass-through
Skilled Nursing Facility
Title XVIII

Line No.	Item Description	Amounts
1	Total inpatient days (see instructions)	42,198
2	Program inpatient days (see instructions)	4,173
3	Total Nursing & Allied Health costs (see instructions)	0
4	Nursing & Allied Health ratio (Line 2 divided by line 1)	0.098891
5	Program Nursing & Allied Health costs for pass-through (Line 3 times line 4)	0

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2023 to 12/31/2023

Worksheet E Monday, May 27, 2024 at 11:39:47 PM

Calculation of Reimbursement Settlement
Title XVIII

PART I - SNF REIMBURSEMENT UNDER PPS

PART A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF REIMBURSEMENT	
1 Inpatient PPS amount (See Instructions)	3,088,363
2 Nursing and Allied Health Education Activities (pass through payments)	0
3 Subtotal	3,088,363
4 Primary payor amounts	0
5 Coinsurance	511,800
6 Reimbursable bad debts (From your records)	215,067
7 Reimbursable bad debts for dual eligible beneficiaries (See instructions)	173,774
8 Adjusted reimbursable bad debts. (See instructions)	139,794
9 Recovery of bad debts - for statistical records only	0
10 Utilization review	0
11 Subtotal	2,716,357
12 Interim payments (See instructions)	2,675,730
13 Tentative adjustment	0
14 Other adjustment (See instructions)	0
14.50 Demonstration payment adjustment amount before sequestration	0
14.55 Demonstration payment adjustment amount after sequestration	0
14.75 Sequestration for non-claims based amounts (See instructions)	2,796
14.99 Sequestration adjustment (See instructions)	51,531
15 Balance due provider/program	-13,700
16 Protested amounts (Nonallowable cost report items)	0

PART I - SNF REIMBURSEMENT UNDER PPS

PART B - ANCILLARY SERVICES COMPUTATION OF REIMBURSEMENT LESSER OF COST OR CHARGES	
17 Ancillary services Part B	0
18 Vaccine cost	542
19 Total reasonable costs	542
20 Medicare Part B ancillary charges	420
21 Cost of covered services	420
22 Primary payor amounts	0
23 Coinsurance and deductibles	0
24 Reimbursable bad debts	0
24.01 Reimbursable bad debts for dual eligible beneficiaries (see inst	0
24.02 Adjusted reimbursable bad debts (see instructions)	0
25 Subtotal	420
26 Interim adjustment	375
27 Tentative adjustment	0
28 Other adjustments (See instructions) Specify	0
28.50 Demonstration payment adjustment amount before sequestration	0
28.55 Demonstration payment adjustment amount after sequestration	0
28.99 Sequestration amount (see instructions)	8
29 Balance due provider/program	37
30 Protested amounts (Nonallowable cost report items)	0

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2023 to 12/31/2023

Worksheet E-1 Monday, May 27, 2024 at 11:39:47 PM

Analysis of Payments to Providers for Service Rendered

CMS #	DESCRIPTION	----- Inpatient Part A ----		----- Part B -----	
		Mo/Day/Year 1	Amount 2	Mo/Day/Year 3	Amount 4
1	Total interim payments paid to provider		2,740,308		375
2	Interim payments payable on individual bills, eithe		0		0
3.01	Lump sums ... to Provider		0		0
3.02	Lump sums ... to Provider		0		0
3.03	Lump sums ... to Provider		0		0
3.04	Lump sums ... to Provider		0		0
3.05	Lump sums ... to Provider		0		0
3.50	Lump sums ... to Program		0		0
3.51	Lump sums ... to Program	07/21/2023	64,578		0
3.52	Lump sums ... to Program		0		0
3.53	Lump sums ... to Program		0		0
3.54	Lump sums ... to Program		0		0
3.99	SUBTOTAL		-64,578		0
4	TOTAL INTERIM PAYMENTS		2,675,730		375

TO BE COMPLETED BY CONTRACTOR

5	Items Below for INTERMEDIARIES:		
5.01	Settlement ... to Provider	0	0
5.02	Settlement ... to Provider	0	0
5.03	Settlement ... to Provider	0	0
5.50	Settlement ... to Program	0	0
5.51	Settlement ... to Program	0	0
5.52	Settlement ... to Program	0	0
5.99	SUBTOTAL	0	0
6.01	Net settlement ... to Provider	0	0
6.50	Net settlement ... to Program	0	0
7	TOTAL MEDICARE PROGRAM LIABILITY	0	0

Name of Contractor: _____ Contractor Number: _____

8 Name of Contractor/Number 0 0

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2023 to 12/31/2023

Worksheet G Monday, May 27, 2024 at 11:39:47 PM

BALANCE SHEET

CMS #	ASSETS (omit cents)	General Fund Fund 1	Specific Purpose Fund Fund 2	Endowment Fund Fund 3	Plant Fund Fund 4
	CURRENT ASSETS				
1	Cash on hand and in banks	-57,048	0	0	0
2	Temporary investments	0	0	0	0
3	Notes receivable	0	0	0	0
4	Accounts receivable	1,881,672	0	0	0
5	Other receivables	0	0	0	0
	Less: allowances for uncollectible notes and				
6	accounts receivable	73,557	0	0	0
7	Inventory	0	0	0	0
8	Prepaid expenses	91,434	0	0	0
9	Other current assets	170,941	0	0	0
10	Due from other funds	0	0	0	0
11	TOTAL CURRENT ASSETS	2,013,442	0	0	0
	FIXED ASSETS				
12	Land	0	0	0	0
13	Land improvements	0	0	0	0
14	Less: Accumulated depreciation	0	0	0	0
15	Buildings	0	0	0	0
16	Less: Accumulated depreciation	0	0	0	0
17	Leasehold improvements	1,147,865	0	0	0
18	Less: Accumulated amortization	740,426	0	0	0
19	Fixed equipment	0	0	0	0
20	Less: Accumulated depreciation	0	0	0	0
21	Automobiles and trucks	0	0	0	0
22	Less: Accumulated depreciation	0	0	0	0
23	Major movable equipment	855,514	0	0	0
24	Less: Accumulated depreciation	651,973	0	0	0
25	Minor equipment depreciable	0	0	0	0
26	Minor equipment nondepreciable	0	0	0	0
27	Other fixed assets	0	0	0	0
28	TOTAL FIXED ASSETS	610,980	0	0	0
	OTHER ASSETS				
29	Investments	0	0	0	0
30	Deposits on leases	0	0	0	0
31	Due from owners/officers	0	0	0	0
32	Other assets	0	0	0	0
33	TOTAL OTHER ASSETS	0	0	0	0
34	TOTAL ASSETS	2,624,422	0	0	0

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2023 to 12/31/2023

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BALANCE SHEET

CMS #	LIABILITIES AND FUND BALANCES (omit cents)	General Fund 1	Specific Purpose Fund 2	Endowment Fund 3	Plant Fund 4
CURRENT LIABILITIES					
35	Accounts payable	934,776	0	0	0
36	Salaries, wages & fees payable	410,828	0	0	0
37	Payroll taxes payable	43,795	0	0	0
38	Notes & loans payable (short term)	0	0	0	0
39	Deferred income	0	0	0	0
40	Accelerated payments	0			
41	Due to other funds	0	0	0	0
42	Other current liabilities	2,028,922	0	0	0
43	TOTAL CURRENT LIABILITIES	3,418,321	0	0	0
LONG TERM LIABILITIES					
44	Mortgage payable	0	0	0	0
45	Notes payable	915,277	0	0	0
46	Unsecured loans	0	0	0	0
47	Loans from owners	0	0	0	0
48	Other long term liabilities	0	0	0	0
49		0	0	0	0
50	TOTAL LONG TERM LIABILITIES	915,277	0	0	0
51	TOTAL LIABILITIES	4,333,598	0	0	0
CAPITAL ACCOUNTS					
52	General fund balance	-1,709,176			
53	Specific purpose fund		0		
54	Donor created - endowment fund balance - restricted		0	0	
55	Donor created - endowment fund balance - unrestricted			0	
56	Governing body created - endowment fund balance			0	
57	Plant fund balance - invested in plant				0
58	Plant fund balance - reserve for plant improvement, replacement and expansion				0
59	TOTAL FUND BALANCES	-1,709,176	0	0	0
60	TOTAL LIABILITIES & FUND BALANCES	2,624,422	0	0	0

STATEMENT OF CHANGES IN FUND BALANCES

	GENERAL FUND		SPECIFIC PURPOSE FUND		ENDOWMENT FUND		PLANT FUND	
	1	2	3	4	5	6	7	8
1 Fund balances - beginning		56005205		0		0		0
2 Net income (loss)		-521881						
3 Total		55483324		0		0		0
4 Additions (Credit adjustments)	0		0		0		0	
5	0		0		0		0	
6	0		0		0		0	
7	0		0		0		0	
8	0		0		0		0	
9	0		0		0		0	
10 Total Additions								
11 Subtotal		55483324	0	0	0	0	0	0
12 Deductions (Debit adjustments)	0		0		0		0	
13	57192500		0		0		0	
14	0		0		0		0	
15	0		0		0		0	
16	0		0		0		0	
17	0		0		0		0	
18 Total deductions		57192500		0		0		0
19 Fund balances - ending		-1709176		0		0		0

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2023 to 12/31/2023

Worksheet G-2 Part I Monday, May 27, 2024 at 11:39:47 PM

Statement of Patient Revenues and Operating Expenses

PART I - PATIENT REVENUES

CMS #	REVENUE CENTER	Inpatient 1	Outpatient 2	Total 3
	GENERAL INPATIENT ROUTINE CARE SERVICES			
1	Skilled Nursing Facility	14,627,772		14,627,772
2	Nursing Facility	0		0
4	Other Long Term Care	0		0
		-----	-----	-----
5	Total general Inpatient care services	14,627,772		14,627,772
	ALL OTHER CARE SERVICES			
6	Ancillary services	516,538	0	516,538
7	Clinic		0	0
8	Home Health Agency Cost		0	0
9	Ambulance		0	0
		-----	-----	-----
13		0		
		=====	=====	=====
14	Total Patient Revenues	15,144,310	0	15,144,310

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2023 to 12/31/2023

Worksheet G-2 Part II Monday, May 27, 2024 at 11:39:47 PM

Statement of Patient Revenues and Operating Expenses

PART II - OPERATING EXPENSES

CMS #	Description		
1	Operating Expenses	15,464,573	
2	Additions	0	
3		0	
4		0	
5		0	
6		0	
7		0	
8	Total Additions	-----	0
9	Deductions	0	
10		0	
11		0	
12		0	
13		0	
14	Total Deductions	-----	0
15	Total Operating Expenses	-----	15,464,573

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2023 to 12/31/2023

Worksheet G-3 Monday, May 27, 2024 at 11:39:47 PM

Statement of Revenues and Expenses

CMS #	Description	
1	Total Patient Revenues	15,144,310
2	Less: contractual allowances and ...	274,754
3	Net Patient Revenues (Line 1 - 2)	14,869,556
4	Less: total operating expenses	15,464,573
5	Net income from service to patients (Line 3 - 4)	-595,017
	Other Income:	
6	Contributions, donations, bequests, etc.	0
7	Income from investments	72,437
8	Revenues from communications (Telephone and Internet service)	0
9	Revenues from television and radio service	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
	Revenue from sale of medical and surgical supplies to other	
16	than patients	0
17	Revenue from sale of drugs to other than patients	0
18	Revenue from sale of medical records and abstracts	286
19	Tuition (fees, sales of textbooks, uniforms, etc)	0
20	Revenue from gifts, flowers, coffee shops, canteen	0
21	Rental of vending machines	0
22	Rental of skilled nursing space	0
23	Government appropriations	0
24	Barber & Beauty	0
24.01	Other Income	413
24.02		0
24.03		0
24.04		0
24.05	PPP Forgiveness	0
24.06		0
24.50	COVID-19 PHE Funding	0
25	Total other income	73,136
26	Total	-521,881
27	Other Expenses (specify)	0
28		0
29		0
29.01		0
30	Total other expenses	0
31	Net income (or loss) for the period	-521,881