

ARISTACARE AT CHERRY HILL LLC

Financial Statements

December 31, 2024

Independent Auditors' Report	(i)
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Financial Statements

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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, 2024, 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, 2024, 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 15, 2025



ARISTACARE AT CHERRY HILL LLC

Balance Sheet
December 31, 2024

ASSETS

Current assets:

Cash	\$	164,270
Cash - restricted		54,834
Accounts receivable - net		2,230,428
Prepaid expenses		<u>73,041</u>

Total current assets 2,522,573

Property and equipment, net 657,592

Total Assets \$ **3,180,165**

LIABILITIES AND MEMBERS' DEFICIT

Current liabilities:

Accounts payable	\$	1,773,703
Accrued expenses		548,861
Accrued and withheld taxes		48,873
Due to landlord		1,920,692
Loans and exchanges - net		534,461
Patients' funds and deposits payable		<u>54,834</u>

Total current liabilities 4,881,424

Long term liabilities:

Due to related entity 300,000

Total liabilities 5,181,424

Members' deficit (2,001,259)

Total Liabilities and Members' Deficit \$ **3,180,165**

ARISTACARE AT CHERRY HILL LLC
Statement of Income and Members' Deficit
Year Ended December 31, 2024

Revenues	\$ 15,890,185
Operating expenses	<u>16,767,283</u>
Loss from operations	(877,098)
Non-operating revenue (expenses)	
Interest income	9,779
Interest expense	<u>(15,211)</u>
Net loss	(882,530)
Members' deficit beginning of year	(1,726,753)
Members' contributions	<u>608,024</u>
Members' deficit end of year	\$ (2,001,259)

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

ARISTACARE AT CHERRY HILL LLC**Statement of Cash Flows**
Year Ended December 31, 2024

Cash flows from operating activities:

Net loss \$ (882,530)

**Adjustments to reconcile net loss to net cash
provided by (used in) operating activities:**

Depreciation and amortization 128,253

Changes in operating assets and liabilities:

Accounts receivable (444,604)

Prepaid expenses 158,407

Escrow deposits (608,885)

Accounts payable 773,222

Accrued expenses and taxes 65,821

Patients' funds and deposits payable (3,375)

Net cash provided by operating activities (813,691)**Cash flows from investing activities:**

Purchase of equipment (174,633)

Cash flows from financing activities:

Members' contributions 608,024

Net loans and exchanges 564,656

Increase in due to landlord 3,800

Net cash provided by financing activities 1,176,480

Net increase in cash and restricted cash 188,156

Cash and restricted cash - at beginning of year 30,948

Cash and restricted cash - at end of year \$ 219,104

Supplemental disclosure of cash flow information:**Cash paid during the year for:**

Interest \$ 15,211

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

Principal Business Activity

Nature of Operations

Aristacare at Cherry Hill LLC, (the “Company”) was formed in the State of New Jersey on November 18, 2011, with a perpetual life. Effective January 1, 2012, the limited liability company was licensed to operate a long-term care facility consisting of 120 long term beds, in Cherry Hill, Camden County, New Jersey.

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	\$ 164,270
Restricted cash for residents	54,834
Total	<u>\$ 219,104</u>

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, 2024, was \$73,067.

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

Property and equipment

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

Income taxes

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

Estimates

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

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.

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.

Revenue Recognition

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

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

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

Revenues (continued)

Performance obligations are determined based on the nature of the services provided. The majority of the Company's healthcare services represent a bundle of services that are not capable of being distinct and as such, are treated as a single performance obligation satisfied over time as services are rendered. The Company also provides certain ancillary services which are not included in the bundle of services, and as such, are treated as separate performance obligations satisfied at a point in time, if and when those services are rendered. As a result, the Company transfers control of a good or service over time, and therefore recognizes revenue over time as the performance obligation in the contract is satisfied.

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

Because the Company's performance obligations relate to resident contracts with a duration of less than one year, they have elected to apply the optional exemption provided in Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 606-10-50-14(a) and, therefore, are not required to disclose the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied or partially unsatisfied at the end of the reporting period. For the period ended December 31, 2024, 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, 2024.

Note 2 – Property and Equipment:

Property and equipment are summarized as follows:

	Life (Years)	2024
Furniture and equipment	5-7	\$ 906,720
Leasehold improvements	10	<u>1,271,230</u>
		2,178,010
Less accumulated depreciation		<u>(1,520,419)</u>
		\$ <u>657,592</u>

Depreciation for 2024 was \$128,253.

Note 3 – Revenues:

Approximately 56% of revenues in 2024 were derived from billings to the New Jersey Department of Health for stays by Medicaid patients.

Approximately 22% of revenues in 2024 were derived from billings to the Federal government for stays by Medicare patients covered by Part A.

As a result of audits or appeals, adjustments to interim rates received in prior years did not increase or decrease the Company's revenue in 2024.

Note 4 – 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 2024.

Due to the current lease being for periods of 12 months or less, management has not recognized a right-of-use asset and lease obligation on its balance sheet.

Note 4 – Leases: (continued)

The Company occupies its premises under an operating lease with GK Cherry Hill Realty LLC (GK) a related entity, which expired in November 2024 with the option to renew it on an annual basis. The current agreement provides for the tenant to make minimum rent payments of 1.05 times the sum of the annual debt service plus amounts required to fund assorted escrow deposits that cover real estate taxes, insurance, MIP and replacement reserves, plus any additional expenses. Lease expense was \$1,885,064 in 2024.

Note 5 – Due to Landlord:

Represents amounts due from the Company to its landlord (GK) that is related through majority common ownership (see note 4).

Note 6 – Concentration of Credit Risk:

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

As of December 31, 2024, the Company had approximately 50% of its receivables due from the New Jersey Department of Health, and 21% of its receivables due from the Federal government for Medicare A and B recipients.

As of December 31, 2024, approximately 53% of the accounts payable balance was payable to three vendors.

Note 7 – Notes Payable – Banks:

On September 17, 2019, the Company entered into an agreement with Metropolitan Commercial Bank, for a revolving line of credit loan in the maximum amount of \$1,000,000. Although the loan matured on September 17, 2022 (Maturity Date), and the Company is currently negotiating an extension, the company retains the ability borrow on the line of credit. Commencing on the date of the first advance, interest shall accrue on the outstanding principal balance of the Revolving Note (the Note) at the daily floating rate equal to the sum of the 30-day LIBOR Rate plus 3.00%. Interest shall accrue based upon a year consisting of 360 days and charged for the actual number of days elapsed. The loan is guaranteed by the Individual Guarantors.

The Company may borrow the lesser of (i) One Million Dollars (\$1,000,000) or (ii) eighty percent (80%) of the combined net collectible value of the eligible accounts.

As of December 31, 2024, there was no outstanding balance on the revolving loan.

Note 8 – Due to Related Entity:

On an ongoing basis, the Company borrows funds for working capital, pay expenses, and other loans and exchanges from entities that are related by majority or 100% common ownership. The loans are interest free and will be repaid when funds allow. At December 31, 2024, the balance of these loans were \$551,650.

Note 9 – Advertising:

Advertising expense was \$97,683 in 2024. There were no direct response advertising costs either capitalized or expensed.

Note 10 – Related Party Transactions:

The Company obtained fiscal services during 2024 from a related company, which is related through majority common ownership. Total services purchased during 2024 amounted to \$1,179,893. At December 31, 2024, there was \$143,939 due for services rendered.

The Company leases its facility from GK Cherry Hill Realty LLC ("GK") which is related through substantial common ownership (see note 4). As of December 31, 2024, the Company was indebted to GK for \$1,920,692 for unreimbursed expenses and other exchanges.

Note 11 – Contracted Services:

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

Note 12 – Employee Benefit Plans:

The Company implemented a qualified Salary Reduction Profit Sharing Plan (the "Plan") for eligible non-union employees under section 401(K) of the Internal Revenue Code. The Plan provides for voluntary employee contributions through salary reductions and voluntary employer contributions at the discretion of the Company. Employer contributions were \$7,334 for 2024.

Note 13 – Economic Dependency:

In 2024, the Company purchased a substantial portion of its services from three vendors. Purchases from these vendors were approximately \$1,445,857. The balances due to these vendors and included in accounts payable at December 31, 2024, was \$957,447.

Note 14 - 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.

The Company is a guarantor on a loan with GK. The balance due the bank on the books of GK as of December 31, 2024, was \$18,563,493. It is also subordinated to the bank for a \$1,003,596 note that is recorded on the books and due from the Company to a related entity that is related through majority common ownership.

Note 15 - Subsequent Events:

The Company has reviewed for subsequent events through May 15, 2025, the date the financial statements were available to be issued. There were no material subsequent events that required recognition or additional disclosure in these financial statements.

ARISTACARE AT CHERRY HILL LLC***Supplementary Schedules - Revenues******Year Ended December 31, 2024***

		Per Patient Day
Revenues - current:		
Medicaid - NJ	\$ 8,911,735	\$ 282.07
Medicare - Part A	3,531,686	753.35
Private	275,259	271.46
HMO	2,561,520	468.54
Hospice	<u>88,874</u>	<u>16.26</u>
Total current year	15,369,074	\$ <u>347.58</u>
Other revenues:		
Ancillary revenue	514,162	
Other revenues	<u>6,949</u>	
Total revenues	\$ 15,890,185	

See independent auditors' report
on supplementary information.

ARISTACARE AT CHERRY HILL LLC
Supplementary Schedules - Patient Days
Year Ended December 31, 2024

	Patient days	Percent of Total
Skilled nursing facility:		
Medicaid	32,730	74.03%
Medicare	4,688	10.60%
Private	1,014	2.29%
HMO	5,467	12.36%
Respite	318	0.72%
	<u>44,217</u>	<u>100.00%</u>
 Percent occupancy	 <u>87.54%</u>	

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2024 to 12/31/2024

Form Approved
OMB No. 0938-0463
Approval Expires 12-31-2021

Worksheet S Tuesday, May 20, 2025 at 12:27:18 AM

Skilled Nursing Facility and Skilled Nursing Facility Health Care Complex Cost Report Certification and Settlement Summary

PART I - COST REPORT STATUS

Provider 1. ☐ Electronically prepared cost report;
use only 2. ☒ Manually prepared cost report
3. ☐ If this is an amended report enter the number of times the provider resubmitted this cost report
3.01 ☐ No Medicare Utilization. Enter "Y" for yes or leave blank for no.
Contractor 4. ☐ Cost Report Status 6. Contractor No. _____
use only [1] As Submitted 7. ☐ First Cost Report Processed by Contractor
[2] Settled without audit 8. ☐ Last Cost Report Processed by Contractor
[3] Settled with audit 9. ☐ NPR Date: _____
[4] Reopened 10. ☐ If line 4, column 1 is "4": Enter number of times reopened: _____
[5] Amended 11. Contractor Vendor Code _____
5. Date Received _____ 12. ☐ Medicare Utilization. Enter "F" for full, "L" for low, or "N" for none

PART II - CERTIFICATION OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF FACILITY

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY CRIMINAL, CIVIL AND ADMINISTRATIVE ACTION, FINE AND/OR IMPRISONMENT UNDER FEDERAL LAW. FURTHERMORE, IF SERVICES IDENTIFIED IN THIS COST REPORT WERE PROVIDED OR PROCURED THROUGH THE PAYMENT DIRECTLY OR INDIRECTLY OF A KICKBACK OR WERE OTHERWISE ILLEGAL, CRIMINAL, CIVIL AND ADMINISTRATIVE ACTION, FINES AND/OR IMPRISONMENT MAY RESULT.

CERTIFICATION BY CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF FACILITY

I HEREBY CERTIFY that I have read the above certification statement and that I have examined the accompanying electronically filed or manually submitted cost report and the Balance Sheet and Statement of Revenue and Expenses prepared by Aristacare at Cherry Hill (31-5245) for the cost report period beginning January 1, 2024 and ending December 31, 2024, 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	<input type="checkbox"/>
	<input type="checkbox"/>
	<input type="checkbox"/>

2 |Printed name _____
3 |Title _____
4 |Signature date _____

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.

PART III - SETTLEMENT SUMMARY

		Title XVIII			
CMS #		Title V	A	B	Title XIX
		1	2	3	4
1	SNF	0	176,657	-76	0
100	Total	0	176,657	-76	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.

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2024 to 12/31/2024

Worksheet S-2 Part I Tuesday, May 20, 2025 at 12:27:18 AM

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

SNF AND SNF-BASED COMPONENT IDENTIFICATION

CMS #	COMPONENT	COMPONENT NAME	PROVIDER	DATE CERTIFIED	Payment System P., O. or N.		
					V	XVIII	XIX
4	SNF	Aristacare at Cherry Hill	31-5245	05/07/1984	4	5	6
5	Nursing Facility					P	
7	SNF-Based HHA						
11	SNF-Based OLTC						
13	Other						
14	Cost Reporting Period (mm/dd/yyyy)	01/01/2024	12/31/2024				
15	Type of Control (See Instructions)		5				

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 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	682,793
21	Declining Balance.	
22	Sum of the Years' Digits	
23	Sum of lines 20 through 22	682,793
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 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.

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

	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?	Y/N
37	Are you legally-required to carry malpractice insurance?	N
38	Is the malpractice a "claims-made:", or "occurrence" policy? If the policy is "claims-made" enter 1. If policy is "occurrence", enter 2.	N
39	What is the liability limit for the malpractice policy? Enter in column 1 the monetary limit per 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? Enter Y or N. If yes, check box, and submit supporting schedule listing cost centers and amounts.		N

42	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 1.		N
----	--	--	---

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

46	Street / PO Box		
47	City / State / Zip		

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2024 to 12/31/2024

Worksheet S-2 Part II Tuesday, May 20, 2025 at 12:27:18 AM

Skilled Nursing Facility and Skilled Nursing Facility Healthcare Complex Reimbursement Questionnaire

Line #	1	2	3	4
PROVIDER ORGANIZATION AND OPERATION				
1	N			
2	N			
3	N			
FINANCIAL DATA AND REPORTS				
4	N			
5	N			
APPROVED EDUCATIONAL ACTIVITIES				
6	N			
7	N			
8	N			
BAD DEBTS				
9	Y			
10	N			
11	N			
12	N			
PS&R DATA				
13	Y	04/25/2025	Y	04/25/2025
14	N		N	
15	N		N	
16	N		N	
17	N		N	
18	N		N	
COST REPORT PREPARER CONTACT INFORMATION				
19	First name/Last Name/Title		Preparer	
20	Employer.			
21	Telephone number/Email address.			

1
Marinela Shqina
Zimmet Healthcare Services Group LLC
732-970-0733
costreports@zhealthcare.com

3

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2024 to 12/31/2024

Worksheet S-3 Part I Tuesday, May 20, 2025 at 12:27:18 AM

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 3	Title XVIII 4	Title XIX 5	Other 6	
1	Skilled Nursing Facility	140	51,240	0	4,683	31,564	6,827	43,074
2	Nursing Facility	0	0	0	0	0	0	0
4	Home Health Agency Cost			0	0	0	0	0
5	Other Long Term Care	0	0				0	0
8	Total	140	51,240	0	4,683	31,564	6,827	43,074

CMS #	Component	Discharges				Average Length of Stay			
		Title V 8	Title XVIII 9	Title XIX 10	Other 11	Total 12	Title V 13	Title XVIII 14	Title XIX 15
1	Skilled Nursing Facility	0	125	231	274	630	0.00	37.46	136.64
2	Nursing Facility	0		0	0	0	0.00		0.00
4	Home Health Agency Cost				0	0			0.00
5	Other Long Term Care				0	0			0.00
8	Total	0	125	231	274	630	0.00	37.46	136.64

CMS #	Component	Admissions				FTE	
		Title V 17	Title XVIII 18	Title XIX 19	Other 20	Total 21	Non-Paid 23
1	Skilled Nursing Facility	0	127	168	329	624	0
2	Nursing Facility	0		0	0	0	0
4	Home Health Agency Cost				0	0	0
5	Other Long Term Care				0	0	0
8	Total	0	127	168	329	624	0

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2024 to 12/31/2024

Worksheet S-3 Part II Tuesday, May 20, 2025 at 12:27:18 AM

SNF Wage Index Information

PART II - DIRECT SALARIES

CMS #		Amount Reported 1	Reclass. of Salaries from Wkst. A-6		Paid Hours Related to Salary 4	Average Hourly Wage 5
			2	Adjusted Salaries 3		
1	Total Salary	7,163,019	0	7,163,019	253,010.00	28.31
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)	7,163,019	0	7,163,019	253,010.00	28.31
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)	7,163,019	0	7,163,019	253,010.00	28.31
OTHER WAGES AND RELATED COSTS						
14	Contract Labor: Patient Related & Mgmt	1,277,665	0	1,277,665	34,550.00	36.98
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)	1,077,784	0	1,077,784		
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	1,077,784	0	1,077,784		

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2024 to 12/31/2024

Worksheet S-3 Part III Tuesday, May 20, 2025 at 12:27:18 AM

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	479,355	0	479,355	19,105	25.09
3	Plant Operation, Maint. & Repairs	91,606	0	91,606	3,845	23.82
4	Laundry & Linen Service	0	104,078	104,078	6,232	16.70
5	Housekeeping	527,718	-104,078	423,640	25,368	16.70
6	Dietary	555,252	0	555,252	28,718	19.33
7	Nursing Administration	587,736	0	587,736	13,441	43.73
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	48,699	0	48,699	2,307	21.11
11	Social Service	158,635	0	158,635	3,984	39.82
12	Nursing and Allied Health Ed. Act.					
13	Other General Service	299,987	0	299,987	14,268	21.03
14	Total	2,748,988	0	2,748,988	117,268	23.44

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2024 to 12/31/2024

Worksheet S-3 Part IV Tuesday, May 20, 2025 at 12:27:18 AM

SNF Wage Related Costs

CMS #	Description	
	RETIREMENT COST	
1	401K Employer Contributions	7,334
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)	240,911
9	Prescription Drug Plan	0
10	Dental, Hearing and Vision Plan	9,943
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	138,962
16	Retirement Health Care Cost (see instructions)	0
	TAXES	
17	FICA-Employers Portion Only	545,414
18	Medicare Taxes - Employer Portion Only	0
19	Unemployment Insurance	0
20	State or Federal Unemployment Taxes	135,220
	OTHER	
21	Executive Deferred Compensation	0
22	Day Care Cost and Allowances	0
23	Tuition Reimbursement	0
		<u>1,077,784</u>
24	Total Wage Related Cost (Lines 1-23)	1,077,784
	PART B OTHER THAN CORE RELATED COST	
25	Other Wage Related Costs	0

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2024 to 12/31/2024

Worksheet S-3 Part V Tuesday, May 20, 2025 at 12:27:18 AM

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)	202,966	30,539	233,505	4,207	55.50
2	Licensed Practical Nurses (LPNs)	1,913,730	287,949	2,201,679	48,438	45.45
3	Certified Nursing Assistants/Nursing Assistants/Aides	1,672,938	251,719	1,924,657	69,231	27.80
4	Total Nursing (Sum of 1 - 3)	3,789,634	570,207	4,359,841	121,876	35.77
5	Physical Therapists	193,971	29,186	223,157	4,308	51.80
6	Physical Therapy Assistants	116,148	17,476	133,624	2,580	51.79
7	Physical Therapy Aides	0	0	0	0	0.00
8	Occupational Therapists	35,737	5,377	41,114	794	51.78
9	Occupational Therapy Assistants	210,850	31,726	242,576	4,683	51.80
10	Occupational Therapy Aides	0	0	0	0	0.00
11	Speech Therapists	67,692	10,185	77,877	1,504	51.78
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)	1,411		1,411	23	61.35
15	Licensed Practical Nurses (LPNs)	358,873		358,873	7,272	49.35
16	Certified Nursing Assistants/Nursing Assistants/Aides	917,381		917,381	27,255	33.66
17	Total Nursing (Sum of 14 - 16)	1,277,665		1,277,665	34,550	36.98
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

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2024 to 12/31/2024

Worksheet A Tuesday, May 20, 2025 at 12:27:18 AM

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		2,056,912	2,056,912	-50,402	2,006,510	252,470	2,258,980
2	Cap Rel Costs - Movable Equipment		27,315	27,315	50,402	77,717	2,718	80,435
3	Employee Benefits	0	1,187,825	1,187,825	0	1,187,825	124,939	1,312,764
4	Administrative & General	479,355	2,956,682	3,436,037	0	3,436,037	-569,093	2,866,944
5	Plant Operation, Maint. & Repairs	91,606	600,075	691,681	0	691,681	10,052	701,733
6	Laundry & Linen Service	0	0	0	104,078	104,078	0	104,078
7	Housekeeping	527,718	30,335	558,053	-104,078	453,975	0	453,975
8	Dietary	555,252	470,323	1,025,575	0	1,025,575	0	1,025,575
9	Nursing Administration	587,736	7,006	594,742	0	594,742	0	594,742
10	Central Services & Supply	0	236,224	236,224	0	236,224	0	236,224
11	Pharmacy	0	5,363	5,363	0	5,363	0	5,363
12	Medical Records & Library	48,699	207	48,906	0	48,906	0	48,906
13	Social Service	158,635	0	158,635	0	158,635	0	158,635
14	Nursing and Allied Health Education	0	0	0	0	0	0	0
15	Other General Service Cost	299,987	7,173	307,160	0	307,160	0	307,160
INPATIENT ROUTINE SERVICE COST CENTERS								
30	Skilled Nursing Facility	3,789,634	1,534,548	5,324,182	0	5,324,182	-1,850	5,322,332
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	43,376	43,376	0	43,376	0	43,376
41	Laboratory	0	47,063	47,063	0	47,063	0	47,063
42	Intravenous Therapy	0	0	0	0	0	0	0
43	Oxygen (Inhalation) Therapy	0	10,311	10,311	0	10,311	0	10,311
44	Physical Therapy	560,737	0	560,737	-250,619	310,118	0	310,118
45	Occupational Therapy	52,579	0	52,579	194,008	246,587	0	246,587
46	Speech Pathology	11,081	0	11,081	56,611	67,692	0	67,692
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	303,738	303,738	0	303,738	0	303,738
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
81	Interest Expense		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	7,163,019	9,524,476	16,687,495	0	16,687,495	-180,764	16,506,731
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	Dental	0	0	0	0	0	0	0

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2024 to 12/31/2024

Worksheet A Tuesday, May 20, 2025 at 12:27:18 AM

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
100	TOTAL	7,163,019	9,524,476	16,687,495	0	16,687,495	-180,764	16,506,731

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2024 to 12/31/2024

Worksheet A-6 Tuesday, May 20, 2025 at 12:27:18 AM

Reclassifications

CMS	EXPLANATION OF		Increases			Decreases				
#	RECLASSIFICATION	Code	COST CENTER	LINE	SALARY	NON-SALARY	COST CENTER	LINE	SALARY	NON-SALARY
	ENTRY	1	2	3	4	5	6	7	8	9
1	To reclass capital costs	A	Cap Rel Costs - Mova	2.00	0	50,402	Cap Rel Costs - Bldg	1.00	0	50,402
2	To reclass Laundry & Linen	B	Laundry & Linen Serv	6.00	104,078	0	Housekeeping	7.00	104,078	0
3	To reclass OT costs	C	Occupational Therapy	45.00	194,008	0	Physical Therapy	44.00	194,008	0
4	To reclass ST costs	D	Speech Pathology	46.00	56,611	0	Physical Therapy	44.00	56,611	0
100	TOTAL RECLASSIFICATIONS				354,697	50,402			354,697	50,402

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2024 to 12/31/2024

Worksheet A-7 Tuesday, May 20, 2025 at 12:27:18 AM

Analysis of changes during cost reporting period in capital asset balances

CMS #	DESCRIPTION	Beginning	Acquisitions		Disposals and		Ending	Fully
		Balances	Purchase	Donation	Total	Retirements	Balance	Depreciated Assets
		1	2	3	4	5	6	7
1	Land	0	0	0	0	0	0	0
2	Land Improvements	0	0	0	0	0	0	0
3	Buildings & Fixtures	0	0	0	0	0	0	0
4	Building Improvements	1,147,865	123,365	0	123,365	0	1,271,230	464,838
5	Fixed Equipment	0	0	0	0	0	0	0
6	Movable Equipment	855,514	51,266	0	51,266	0	906,780	552,514
7	Subtotal	2,003,379	174,631	0	174,631	0	2,178,010	1,017,352
8	Reconciling Items	0	0	0	0	0	0	0
9	Total	2,003,379	174,631	0	174,631	0	2,178,010	1,017,352

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2024 to 12/31/2024

Worksheet A-8

Tuesday, May 20, 2025 at 12:27:18 AM

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		1	2	3		4
1	Investment income on restricted funds	B	-9,779	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	220,675			
13	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	-159	Administrative & General		4
19	Vending machines		0			
20	Income from imposition of interest, finance or penalty charges		0			
	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	-3,224	Administrative & General		4
26	Office AdvertisingNonAllow	A	-29,725	Administrative & General		4
28	Ancil Psychiatry	A	-1,850	Skilled Nursing Facility		30
29	Bad Debt Expense	A	-314,702	Administrative & General		4
30	Bad Debt Expense	A	-42,000	Administrative & General		4
100	TOTAL		-180,764			

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2024 to 12/31/2024

Worksheet A-8-2 Tuesday, May 20, 2025 at 12:27:18 AM

Provider-Based Physicians Adjustments

Wkst A Line No	Cost Center / Physician Identifier	Total Remuner- ation 3	Profess- ional Component 4	Provider Component 5	RCE Amount 6	Physician/ Provider Component Hours 7	Unadjusted RCE Limit 8	5% of Unadjusted RCE Limit 9
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 12	Provider Component Share of Col 12 13	Physician Cost of Malpractice Insurance 14	Provider Component Share of Col 14 15	Adjusted RCE Limit 16	RCE Dis- allowance 17	Adjustment 18
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 1/1/2024 to 12/31/2024

Worksheet B Part I Tuesday, May 20, 2025 at 12:27:18 AM

COST ALLOCATION - GENERAL SERVICE COSTS

	Net Expenses For Cost Allocation 0	Cap Rel Build & Fixtures (Square Feet) 1	Cap Rel Movable Equipment (Square Feet) 2	Employee Benefits (Gross Salaries) 3	SubTotal 3A	Adminis- trative & General (Accum. Cost) 4	Plant Oper Maint. & Repair (Square Feet) 5	Laundry & Linen Service (Patient Days) 6	House- keeping (Square Feet) 7
1 Cap Rel Costs - Bldgs & Fixtures	2,258,980	2,258,980							
2 Cap Rel Costs - Movable Equipment	80,435		80,435						
3 Employee Benefits	1,312,764	0	0	1,312,764					
4 Administrative & General	2,866,944	86,831	3,092	87,851	3,044,718	3,044,718			
5 Plant Operation, Maint. & Repairs	701,733	90,365	3,218	16,789	812,105	183,675	995,780		
6 Laundry & Linen Service	104,078	19,433	692	19,074	143,277	32,405	9,295	184,977	
7 Housekeeping	453,975	3,106	111	77,641	534,833	120,964	1,486	0	657,283
8 Dietary	1,025,575	128,863	4,588	101,761	1,260,787	285,153	61,639	0	41,131
9 Nursing Administration	594,742	1,987	71	107,714	704,514	159,341	951	0	634
10 Central Services & Supply	236,224	87,464	3,114	0	326,802	73,913	41,837	0	27,917
11 Pharmacy	5,363	0	0	0	5,363	1,213	0	0	0
12 Medical Records & Library	48,906	3,975	142	8,925	61,948	14,011	1,901	0	1,269
13 Social Service	158,635	9,982	355	29,073	198,045	44,792	4,775	0	3,186
14 Nursing and Allied Health Education	0	0	0	0	0	0	0	0	0
15 Other General Service Cost	307,160	108,679	3,870	54,979	474,688	107,361	51,984	0	34,689
ANCILLARY SERVICE COST CENTERS									
30 Skilled Nursing Facility	5,322,332	1,638,635	58,346	694,524	7,713,837	1,744,646	783,807	184,977	523,031
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	43,376	0	0	0	43,376	9,810	0	0	0
41 Laboratory	47,063	0	0	0	47,063	10,644	0	0	0
42 Intravenous Therapy	0	0	0	0	0	0	0	0	0
43 Oxygen (Inhalation) Therapy	10,311	0	0	0	10,311	2,332	0	0	0
44 Physical Therapy	310,118	69,606	2,478	56,835	439,037	99,297	33,295	0	22,217
45 Occupational Therapy	246,587	2,944	105	45,192	294,828	66,682	1,408	0	940
46 Speech Pathology	67,692	191	7	12,406	80,296	18,161	92	0	61
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	303,738	0	0	0	303,738	68,697	0	0	0
50 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	16,506,731	2,252,061	80,189	1,312,764	16,499,566	3,043,097	992,470	184,977	655,075
90 Gift, Flower, Coffee Shops & Canteen	0	5,506	196	0	5,702	1,290	2,634	0	1,757
91 Barber and Beauty Shop	0	1,413	50	0	1,463	331	676	0	451
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 Dental	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	16,506,731	2,258,980	80,435	1,312,764	16,506,731	3,044,718	995,780	184,977	657,283

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2024 to 12/31/2024

Worksheet A-8-1 Tuesday, May 20, 2025 at 12:27:18 AM

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.	Cost Center	Expense Items	Amount	Amount	Adjustments
				Allowable In Cost	Included in Wkst A col 5	
1	1	2	3	4	5	6
1	1	Cap Rel Costs - Bldgs & Fixtures	Rent / capital costs realty	2,115,250	1,885,064	230,186
2	4	Administrative & General	Realty administrative exp	52,266	0	52,266
3	1	Cap Rel Costs - Bldgs & Fixtures	Building Capital - Cost	32,063	0	32,063
4	2	Cap Rel Costs - Movable Equipment	MME Capital - Cost	2,718	0	2,718
5	3	Employee Benefits	Employee Benefits Expenses	124,939	0	124,939
6	4	Administrative & General	Administrative & General	717,040	948,589	-231,549
7	5	Plant Operation, Maint. & Repairs	Plant Operation Expenses	10,052	0	10,052
10		TOTALS		3,054,328	2,833,653	220,675

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.

----- Related Organization(s) -----					
#	Symbol	Name	Percentage of Ownership	Percent of Ownership	Type of Business
			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 1/1/2024 to 12/31/2024

Worksheet B Part I Tuesday, May 20, 2025 at 12:27:18 AM

COST ALLOCATION - GENERAL SERVICE COSTS

	Dietary (Meals Served) 8	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	Nursing & Allied Health Ed. (Patient Days) 14	Other General Service (Patient Days) 15	SubTotal 16
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	1,648,710								
9 Nursing Administration	0	865,440							
10 Central Services & Supply	0	0	470,469						
11 Pharmacy	0	0	0	6,576					
12 Medical Records & Library	0	0	0	0	79,129				
13 Social Service	0	0	0	0	0	250,798			
14 Nursing and Allied Health Education	0	0	0	0	0	0	0		
15 Other General Service Cost	0	0	0	0	0	0	0	668,722	
ANCILLARY SERVICE COST CENTERS									
30 Skilled Nursing Facility	1,648,710	865,440	470,469	6,576	79,129	250,798	0	668,722	14,940,142
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	0	53,186
41 Laboratory	0	0	0	0	0	0	0	0	57,707
42 Intravenous Therapy	0	0	0	0	0	0	0	0	0
43 Oxygen (Inhalation) Therapy	0	0	0	0	0	0	0	0	12,643
44 Physical Therapy	0	0	0	0	0	0	0	0	593,846
45 Occupational Therapy	0	0	0	0	0	0	0	0	363,858
46 Speech Pathology	0	0	0	0	0	0	0	0	98,610
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	0	372,435
50 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	1,648,710	865,440	470,469	6,576	79,129	250,798	0	668,722	16,492,427
90 Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0	0	11,383
91 Barber and Beauty Shop	0	0	0	0	0	0	0	0	2,921
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 Dental	0	0	0	0	0	0	0	0	0
98 Cross Foot Adjustments	0	0	0	0	0	0	0	0	0
99 Negative Cost Center	0	0	0	0	0	0	0	0	0
100 TOTAL	1,648,710	865,440	470,469	6,576	79,129	250,798	0	668,722	16,506,731

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2024 to 12/31/2024

Worksheet B Part I Tuesday, May 20, 2025 at 12:27:18 AM

COST ALLOCATION - GENERAL SERVICE COSTS

		Adjustments 17	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		
14	Nursing and Allied Health Education		
15	Other General Service Cost		
	ANCILLARY SERVICE COST CENTERS		
30	Skilled Nursing Facility	0	14,940,142
31	Nursing Facility	0	0
33	Other Long Term Care	0	0
	OTHER REIMBURSABLE COST CENTERS		
40	Radiology	0	53,186
41	Laboratory	0	57,707
42	Intravenous Therapy	0	0
43	Oxygen (Inhalation) Therapy	0	12,643
44	Physical Therapy	0	593,846
45	Occupational Therapy	0	363,858
46	Speech Pathology	0	98,610
47	Electrocardiology	0	0
48	Medical Supplies Charged to Patients	0	0
49	Drugs Charged to Patients	0	372,435
50	Dental Care - Title XIX only	0	0
	SPECIAL PURPOSE COST CENTERS		
51	Support Surfaces	0	0
52	Other Ancillary Service Cost Center	0	0
	NON-REIMBURSABLE COST CENTERS		
60	Clinic	0	0
63	Other Outpatient Service Cost	0	0
70	Home Health Agency Cost	0	0
71	Ambulance	0	0
74	Other Reimbursable Cost	0	0
84	Other Special Purpose Cost	0	0
89	Subtotals	0	16,492,427
90	Gift, Flower, Coffee Shops & Canteen	0	11,383
91	Barber and Beauty Shop	0	2,921
92	Physicians Private Offices	0	0
93	Nonpaid Workers	0	0
94	Patients Laundry	0	0
95	Dental	0	0
98	Cross Foot Adjustments	0	0
99	Negative Cost Center	0	0
100	TOTAL	0	16,506,731

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2024 to 12/31/2024

Worksheet B Part II Tuesday, May 20, 2025 at 12:27:18 AM

ALLOCATION OF CAPITAL - RELATED COSTS

	Directly Assigned Capital Related Costs 0	Cap Rel Build & Fixtures (Square Feet) 1	Cap Rel Movable Equipment (Square Feet) 2	SubTotal 2A	Employee Benefits (Gross Salaries) 3	Adminis- trative & General (Accum. Cost) 4	Plant Oper Maint. & Repair (Square Feet) 5	Laundry & Linen Service (Patient Days) 6	House- keeping (Square Feet) 7
1 Cap Rel Costs - Bldgs & Fixtures	0	0							
2 Cap Rel Costs - Movable Equipment	0	0	0						
3 Employee Benefits	0	0	0	0	0				
4 Administrative & General	0	86,831	3,092	89,923	0	89,923			
5 Plant Operation, Maint. & Repairs	0	90,365	3,218	93,583	0	5,425	99,008		
6 Laundry & Linen Service	0	19,433	692	20,125	0	957	924	22,006	
7 Housekeeping	0	3,106	111	3,217	0	3,573	148	0	6,938
8 Dietary	0	128,863	4,588	133,451	0	8,422	6,129	0	434
9 Nursing Administration	0	1,987	71	2,058	0	4,706	95	0	7
10 Central Services & Supply	0	87,464	3,114	90,578	0	2,183	4,160	0	295
11 Pharmacy	0	0	0	0	0	36	0	0	0
12 Medical Records & Library	0	3,975	142	4,117	0	414	189	0	13
13 Social Service	0	9,982	355	10,337	0	1,323	475	0	34
14 Nursing and Allied Health Education	0	0	0	0	0	0	0	0	0
15 Other General Service Cost	0	108,679	3,870	112,549	0	3,171	5,169	0	366
ANCILLARY SERVICE COST CENTERS									
30 Skilled Nursing Facility	0	1,638,635	58,346	1,696,981	0	51,525	77,931	22,006	5,519
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	290	0	0	0
41 Laboratory	0	0	0	0	0	314	0	0	0
42 Intravenous Therapy	0	0	0	0	0	0	0	0	0
43 Oxygen (Inhalation) Therapy	0	0	0	0	0	69	0	0	0
44 Physical Therapy	0	69,606	2,478	72,084	0	2,933	3,310	0	235
45 Occupational Therapy	0	2,944	105	3,049	0	1,969	140	0	10
46 Speech Pathology	0	191	7	198	0	536	9	0	1
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	2,029	0	0	0
50 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	0	2,252,061	80,189	2,332,250	0	89,875	98,679	22,006	6,914
90 Gift, Flower, Coffee Shops & Canteen	0	5,506	196	5,702	0	38	262	0	19
91 Barber and Beauty Shop	0	1,413	50	1,463	0	10	67	0	5
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 Dental	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	0	2,258,980	80,435	2,339,415	0	89,923	99,008	22,006	6,938

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2024 to 12/31/2024

Worksheet B Part II Tuesday, May 20, 2025 at 12:27:18 AM

ALLOCATION OF CAPITAL - RELATED COSTS

	Dietary (Meals Served) 8	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	Nursing & Allied Health Ed. (Patient Days) 14	Other General Service (Patient Days) 15	SubTotal 16
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	148,436								
9 Nursing Administration	0	6,866							
10 Central Services & Supply	0	0	97,216						
11 Pharmacy	0	0	0	36					
12 Medical Records & Library	0	0	0	0	4,733				
13 Social Service	0	0	0	0	0	12,169			
14 Nursing and Allied Health Education	0	0	0	0	0	0	0		
15 Other General Service Cost	0	0	0	0	0	0	0	121,255	
ANCILLARY SERVICE COST CENTERS									
30 Skilled Nursing Facility	148,436	6,866	97,216	36	4,733	12,169	0	121,255	2,244,673
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	0	290
41 Laboratory	0	0	0	0	0	0	0	0	314
42 Intravenous Therapy	0	0	0	0	0	0	0	0	0
43 Oxygen (Inhalation) Therapy	0	0	0	0	0	0	0	0	69
44 Physical Therapy	0	0	0	0	0	0	0	0	78,562
45 Occupational Therapy	0	0	0	0	0	0	0	0	5,168
46 Speech Pathology	0	0	0	0	0	0	0	0	744
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	0	2,029
50 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	148,436	6,866	97,216	36	4,733	12,169	0	121,255	2,331,849
90 Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0	0	6,021
91 Barber and Beauty Shop	0	0	0	0	0	0	0	0	1,545
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 Dental	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	148,436	6,866	97,216	36	4,733	12,169	0	121,255	2,339,415

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2024 to 12/31/2024

Worksheet B Part II Tuesday, May 20, 2025 at 12:27:18 AM

ALLOCATION OF CAPITAL - RELATED COSTS

	Adjustments 17	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		
14 Nursing and Allied Health Education		
15 Other General Service Cost		
ANCILLARY SERVICE COST CENTERS		
30 Skilled Nursing Facility	0	2,244,673
31 Nursing Facility	0	0
33 Other Long Term Care	0	0
OTHER REIMBURSABLE COST CENTERS		
40 Radiology	0	290
41 Laboratory	0	314
42 Intravenous Therapy	0	0
43 Oxygen (Inhalation) Therapy	0	69
44 Physical Therapy	0	78,562
45 Occupational Therapy	0	5,168
46 Speech Pathology	0	744
47 Electrocardiology	0	0
48 Medical Supplies Charged to Patients	0	0
49 Drugs Charged to Patients	0	2,029
50 Dental Care - Title XIX only	0	0
SPECIAL PURPOSE COST CENTERS		
51 Support Surfaces	0	0
52 Other Ancillary Service Cost Center	0	0
NON-REIMBURSABLE COST CENTERS		
60 Clinic	0	0
63 Other Outpatient Service Cost	0	0
70 Home Health Agency Cost	0	0
71 Ambulance	0	0
74 Other Reimbursable Cost	0	0
84 Other Special Purpose Cost	0	0
89 Subtotals	0	2,331,849
90 Gift, Flower, Coffee Shops & Canteen	0	6,021
91 Barber and Beauty Shop	0	1,545
92 Physicians Private Offices	0	0
93 Nonpaid Workers	0	0
94 Patients Laundry	0	0
95 Dental	0	0
98 Cross Foot Adjustments	0	
99 Negative Cost Center	0	
100 TOTAL	0	2,339,415

	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
1	Cap Rel Costs - Bldgs & Fixtures	153,441							
2	Cap Rel Costs - Movable Equipment		153,441						
3	Employee Benefits	0	0	7,163,019					
4	Administrative & General	5,898	5,898	479,355	-3,044,718	13,462,013			
5	Plant Operation, Maint. & Repairs	6,138	6,138	91,606	0	812,105	141,405		
6	Laundry & Linen Service	1,320	1,320	104,078	0	143,277	1,320	43,074	
7	Housekeeping	211	211	423,640	0	534,833	211	0	139,874
8	Dietary	8,753	8,753	555,252	0	1,260,787	8,753	0	8,753
9	Nursing Administration	135	135	587,736	0	704,514	135	0	135
10	Central Services & Supply	5,941	5,941	0	0	326,802	5,941	0	5,941
11	Pharmacy	0	0	0	0	5,363	0	0	0
12	Medical Records & Library	270	270	48,699	0	61,948	270	0	270
13	Social Service	678	678	158,635	0	198,045	678	0	678
14	Nursing and Allied Health Education	0	0	0	0	0	0	0	0
15	Other General Service Cost	7,382	7,382	299,987	0	474,688	7,382	0	7,382
	ANCILLARY SERVICE COST CENTERS								
30	Skilled Nursing Facility	111,304	111,304	3,789,634	0	7,713,837	111,304	43,074	111,304
31	Nursing Facility	0	0	0	0	0	0	0	0
33	Other Long Term Care	0	0	0	0	0	0	0	0
	OTHER REIMBURSABLE COST CENTERS								
40	Radiology	0	0	0	0	43,376	0	0	0
41	Laboratory	0	0	0	0	47,063	0	0	0
42	Intravenous Therapy	0	0	0	0	0	0	0	0
43	Oxygen (Inhalation) Therapy	0	0	0	0	10,311	0	0	0
44	Physical Therapy	4,728	4,728	310,118	0	439,037	4,728	0	4,728
45	Occupational Therapy	200	200	246,587	0	294,828	200	0	200
46	Speech Pathology	13	13	67,692	0	80,296	13	0	13
47	Electrocardiology	0	0	0	0	0	0	0	0
48	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0
49	Drugs Charged to Patients	0	0	0	0	303,738	0	0	0
50	Dental Care - Title XIX only	0	0	0	0	0	0	0	0
	SPECIAL PURPOSE COST CENTERS								
51	Support Surfaces	0	0	0	0	0	0	0	0
52	Other Ancillary Service Cost Center	0	0	0	0	0	0	0	0
	NON-REIMBURSABLE COST CENTERS								
60	Clinic	0	0	0	0	0	0	0	0
63	Other Outpatient Service Cost	0	0	0	0	0	0	0	0
70	Home Health Agency Cost	0	0	0	0	0	0	0	0
71	Ambulance	0	0	0	0	0	0	0	0
74	Other Reimbursable Cost	0	0	0	0	0	0	0	0
80	Malpractice Premiums & Paid Losses	0	0	0	0	0	0	0	0
84	Other Special Purpose Cost	0	0	0	0	0	0	0	0
89	Subtotal	152,971	152,971	7,163,019	-3,044,718	13,454,848	140,935	43,074	139,404
90	Gift, Flower, Coffee Shops & Canteen	374	374	0	0	5,702	374	0	374
91	Barber and Beauty Shop	96	96	0	0	1,463	96	0	96
92	Physicians Private Offices	0	0	0	0	0	0	0	0
93	Nonpaid Workers	0	0	0	0	0	0	0	0
94	Patients Laundry	0	0	0	0	0	0	0	0
95	Dental	0	0	0	0	0	0	0	0
98	Cross Foot Adjustments	0	0	0	0	0	0	0	0
99	Negative Cost Center	0	0	0	0	0	0	0	0

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2024 to 12/31/2024

Worksheet B-1 Tuesday, May 20, 2025 at 12:27:18 AM

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	Nursing & Allied Health Ed. (Patient Days) 14	Other General 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	43,074						
10 Central Services & Supply	0	43,074					
11 Pharmacy	0	0	43,074				
12 Medical Records & Library	0	0	0	43,074			
13 Social Service	0	0	0	0	43,074		
14 Nursing and Allied Health Education	0	0	0	0	0	0	
15 Other General Service Cost	0	0	0	0	0	0	43,074
ANCILLARY SERVICE COST CENTERS							
30 Skilled Nursing Facility	43,074	43,074	43,074	43,074	43,074	0	43,074
31 Nursing Facility	0	0	0	0	0	0	0
33 Other Long Term Care	0	0	0	0	0	0	0
OTHER REIMBURSABLE COST CENTERS							
40 Radiology	0	0	0	0	0	0	0
41 Laboratory	0	0	0	0	0	0	0
42 Intravenous Therapy	0	0	0	0	0	0	0
43 Oxygen (Inhalation) Therapy	0	0	0	0	0	0	0
44 Physical Therapy	0	0	0	0	0	0	0
45 Occupational Therapy	0	0	0	0	0	0	0
46 Speech Pathology	0	0	0	0	0	0	0
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	0	0	0	0	0	0
50 Dental Care - Title XIX only	0	0	0	0	0	0	0
SPECIAL PURPOSE COST CENTERS							
51 Support Surfaces	0	0	0	0	0	0	0
52 Other Ancillary Service Cost Center	0	0	0	0	0	0	0
NON-REIMBURSABLE COST CENTERS							
60 Clinic	0	0	0	0	0	0	0
63 Other Outpatient Service Cost	0	0	0	0	0	0	0
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
80 Malpractice Premiums & Paid Losses	0	0	0	0	0	0	0
84 Other Special Purpose Cost	0	0	0	0	0	0	0
89 Subtotal	43,074	43,074	43,074	43,074	43,074	0	43,074
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 Dental	0	0	0	0	0	0	0
98 Cross Foot Adjustments	0	0	0	0	0	0	0
99 Negative Cost Center	0	0	0	0	0	0	0

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2024 to 12/31/2024

Worksheet B-1 Tuesday, May 20, 2025 at 12:27:18 AM

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
102	Cost to be Allocated per Bp1	2,258,980	80,435	1,312,764	0	3,044,718	995,780	184,977	657,283	1,648,710
103	Unit Cost Multiplier per Bp1	14.722141	0.524208	0.183270	0.000000	0.226171	7.042042	4.294400	4.699108	12.758741
104	Cost to be Allocated per Bp2	0	0	0	0	89,923	99,008	22,006	6,938	148,436
105	Unit Cost Multiplier per Bp2	0.000000	0.000000	0.000000	0.000000	0.006680	0.700173	0.510888	0.049602	1.148690

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2024 to 12/31/2024

Worksheet B-1 Tuesday, May 20, 2025 at 12:27:18 AM

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	Nursing & Allied Health Ed. (Patient Days) 14	Other General Service (Patient Days) 15
102	Cost to be Allocated per Bp1	865,440	470,469	6,576	79,129	250,798	0	668,722
103	Unit Cost Multiplier per Bp1	20.091935	10.922343	0.152668	1.837048	5.822492	0.000000	15.524957
104	Cost to be Allocated per Bp2	6,866	97,216	36	4,733	12,169	0	121,255
105	Unit Cost Multiplier per Bp2	0.159400	2.256953	0.000836	0.109881	0.282514	0.000000	2.815039

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2024 to 12/31/2024

Worksheet B-2 Tuesday, May 20, 2025 at 12:27:18 AM

Post Step Down Adjustments

Worksheet B

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

Worksheet has no records.

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2024 to 12/31/2024

Worksheet C Tuesday, May 20, 2025 at 12:27:18 AM

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	53,186	43,376	1.226162
41	Laboratory	57,707	163,339	0.353296
42	Intravenous Therapy	0	0	0.000000
43	Oxygen (Inhalation) Therapy	12,643	10,311	1.226166
44	Physical Therapy	593,846	569,308	1.043101
45	Occupational Therapy	363,858	802,752	0.453263
46	Speech Pathology	98,610	335,954	0.293522
47	Electrocardiology	0	0	0.000000
48	Medical Supplies Charged to Patients	0	0	0.000000
49	Drugs Charged to Patients	372,435	434,988	0.856196
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	1,552,285	2,360,028	

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2024 to 12/31/2024

Worksheet D Part I Tuesday, May 20, 2025 at 12:27:18 AM

Skilled Nursing Facility
Title XVIII

PART I - ANCILLARY COST APPORTIONMENT

CMS #	Cost Center Description	Ratio of	Health Care		Health Care	
		cost to	Program Charges		Program Cost	
		charges	Part A	Part B	Part A	Part B
		1	2	3	4	5
ANCILLARY SERVICE COST CENTERS						
40	Radiology	1.226162	0	0	0	0
41	Laboratory	0.353296	0	0	0	0
42	Intravenous Therapy	0.000000	0	0	0	0
43	Oxygen (Inhalation) Therapy	1.226166	0	0	0	0
44	Physical Therapy	1.043101	174,677	0	182,206	0
45	Occupational Therapy	0.453263	232,122	0	105,212	0
46	Speech Pathology	0.293522	48,142	0	14,131	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	0.856196	197,138	0	168,789	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		652,079	0	470,338	0

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2024 to 12/31/2024

Worksheet D-1 Tuesday, May 20, 2025 at 12:27:18 AM

Nursing Facility
Title XVIII

PART I - CALCULATION OF INPATIENT ROUTINE COSTS

CMS #	DESCRIPTION	AMOUNT
1	Inpatient days incl. private	43,074
2	Private room days	0
3	Inpatient days incl. Program prvt.	4,683
4	Med. nec. Program prvt. room days	0
5	Total general Inpatient routine svc.s co	14,940,142
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT		
6	General Inpatient routine service charge	2,492,983
7	General Inpatient routine service RCC	5.992878
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	14,940,142
PROGRAM INPATIENT ROUTINE SERVICE COSTS		
16	Adjusted general Inpatient per diem cost	346.85
17	Program routine service cost	1,624,299
18	Med. nec. program prvt. room cost	0
19	Total program general Inpatient cost	1,624,299
20	Capital related cost allocated to inpati	2,244,673
21	Per diem capital related costs	52.11
22	Program capital related cost	244,031
23	Inpatient routine service cost	1,380,268
24	Aggregate charges to beneficiaries for e	0
25	Total program routine service costs for	1,380,268
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 1/1/2024 to 12/31/2024

Worksheet D Part II Tuesday, May 20, 2025 at 12:27:18 AM

Skilled Nursing Facility
Title XVIII

Part II - APPORTIONMENT OF VACCINE COST

#	Description	Amount
1	Drugs charged to patients - RCC	0.856196
2	Program vaccine charges	1,440
3	Program costs	1,233

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

	Total Cost (From Worksheet B, Part I, Col 18	Nursing & Allied Health (From Wkst B Part I, Col 14)	Ratio of Nursing & Allied Health Costs To Total Costs - Part A (Col 2 / Col 1)	Program Part A Cost (From Wkst D Part I, Col 4)	Part A Nursing & Allied Health Costs for Pass Through (Col 3 X Col 4)
	1	2	3	4	5
40 Radiology	53,186	0	0.000000	0	0
41 Laboratory	57,707	0	0	0	0
42 Intravenous Therapy	0	0	0	0	0
43 Oxygen (Inhalation) Therapy	12,643	0	0	0	0
44 Physical Therapy	593,846	0	0	182,206	0
45 Occupational Therapy	363,858	0	0	105,212	0
46 Speech Pathology	98,610	0	0	14,131	0
47 Electrocardiology	0	0	0	0	0
48 Medical Supplies Charged to Patients	0	0	0	0	0
49 Drugs Charged to Patients	372,435	0	0	168,789	0
50 Dental Care - Title XIX only	0	0	0	0	0
51 Support Surfaces	0	0	0	0	0
100 TOTAL	1,552,285	0		470,338	0

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2024 to 12/31/2024

Worksheet D-1 Tuesday, May 20, 2025 at 12:27:18 AM

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)	43,074
2	Program inpatient days (see instructions)	4,683
3	Total Nursing & Allied Health costs (see instructions)	0
4	Nursing & Allied Health ratio (Line 2 divided by line 1)	0.108720
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 1/1/2024 to 12/31/2024

Worksheet E Tuesday, May 20, 2025 at 12:27:18 AM

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)	3,560,263
2	Nursing and Allied Health Education Activities (pass through payments)	0

3	Subtotal	3,560,263
4	Primary payor amounts	12,162
5	Coinsurance	598,332
6	Reimbursable bad debts (From your records)	492,400
7	Reimbursable bad debts for dual eligible beneficiaries (See instructions)	322,928
8	Adjusted reimbursable bad debts. (See instructions)	320,060
9	Recovery of bad debts - for statistical records only	0
10	Utilization review	0

11	Subtotal	3,269,829
12	Interim payments (See instructions)	3,027,776
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)	6,401
14.99	Sequestration adjustment (See instructions)	58,995
15	Balance due provider/program	176,657
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	1,233
19	Total reasonable costs	1,233
20	Medicare Part B ancillary charges	1,440
21	Cost of covered services	1,233
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	1,233
26	Interim adjustment	1,284
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)	25

29	Balance due provider/program	-76
30	Protested amounts (Nonallowable cost report items)	0

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2024 to 12/31/2024

Worksheet E-1 Tuesday, May 20, 2025 at 12:27:18 AM

Analysis of Payments to Providers for Service Rendered

CMS #	DESCRIPTION	---- Inpatient Part A --- Mo/Day/Year 1	Amount 2	----- Part B ----- Mo/Day/Year 3	Amount 4
1	Total interim payments paid to provider		3,033,696		1,284
2	Interim payments payable on individual bills, either		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	06/28/2024	5,920		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		-5,920		0
4	TOTAL INTERIM PAYMENTS		3,027,776		1,284

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 1/1/2024 to 12/31/2024

Worksheet G Tuesday, May 20, 2025 at 12:27:18 AM

BALANCE SHEET

CMS #	ASSETS (omit cents)	General Fund Fund 1	Specific Purpose Fund 2	Endowment Fund 3	Plant Fund 4
	CURRENT ASSETS				
1	Cash on hand and in banks	219,104	0	0	0
2	Temporary investments	0	0	0	0
3	Notes receivable	0	0	0	0
4	Accounts receivable	2,398,985	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	73,041	0	0	0
9	Other current assets	168,559	0	0	0
10	Due from other funds	0	0	0	0
11	TOTAL CURRENT ASSETS	2,786,132	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	1,271,230	0	0	0
18	Less: Accumulated amortization	1,520,419	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	906,780	0	0	0
24	Less: Accumulated depreciation	0	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	657,591	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	3,443,723	0	0	0

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2024 to 12/31/2024

Worksheet G Tuesday, May 20, 2025 at 12:27:18 AM

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	1,773,703	0	0	0
36	Salaries, wages & fees payable	420,607	0	0	0
37	Payroll taxes payable	48,873	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	2,806,800	0	0	0
43	TOTAL CURRENT LIABILITIES	5,049,983	0	0	0
	LONG TERM LIABILITIES				
44	Mortgage payable	0	0	0	0
45	Notes payable	300,000	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	300,000	0	0	0
51	TOTAL LIABILITIES	5,349,983	0	0	0
	CAPITAL ACCOUNTS				
52	General fund balance	-1,906,260			
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	-1,906,260	0	0	0
60	TOTAL LIABILITIES & FUND BALANCES	3,443,723	0	0	0

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2024 to 12/31/2024

Worksheet G-1 Tuesday, May 20, 2025 at 12:27:18 AM

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		-1709176		0		0		0
2	Net income (loss)		-787530						
3	Total		-2496706		0		0		0
4	Additions (Credit adjustments)	0		0		0		0	
5		590446		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		590446		0		0		0
11	Subtotal		-1906260		0		0		0
12	Deductions (Debit adjustments)	0		0		0		0	
13		0		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		0		0		0		0
19	Fund balances - ending		-1906260		0		0		0

ARISTACARE AT CHERRY HILL
Provider CCN: 31-S245
Period from 1/1/2024 to 12/31/2024

Worksheet G-2 Part I Tuesday, May 20, 2025 at 12:27:18 AM

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	15,583,002		15,583,002
2	Nursing Facility	0		0
4	Other Long Term Care	0		0
		-----	-----	-----
5	Total general Inpatient care services	15,583,002		15,583,002
	ALL OTHER CARE SERVICES			
6	Ancillary services	517,729	0	517,729
7	Clinic		0	0
8	Home Health Agency Cost		0	0
9	Ambulance		0	0
		-----	-----	-----
13		0	0	0
		=====	=====	=====
14	Total Patient Revenues	16,100,731	0	16,100,731

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2024 to 12/31/2024

Worksheet G-2 Part II Tuesday, May 20, 2025 at 12:27:18 AM

Statement of Patient Revenues and Operating Expenses

PART II - OPERATING EXPENSES

CMS #	Description	
1	Operating Expenses	16,687,495
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	<u>16,687,495</u>

ARISTACARE AT CHERRY HILL
Provider CCN: 31-5245
Period from 1/1/2024 to 12/31/2024

Worksheet G-3 Tuesday, May 20, 2025 at 12:27:18 AM

Statement of Revenues and Expenses

CMS #	Description	
1	Total Patient Revenues	16,100,731
2	Less: contractual allowances and ...	213,928
3	Net Patient Revenues (Line 1 - 2)	15,886,803
4	Less: total operating expenses	16,687,495
5	Net income from service to patients (Line 3 - 4)	-800,692
	Other Income:	
6	Contributions, donations, bequests, etc.	0
7	Income from investments	9,779
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
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	159
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	3,224
24.50	COVID-19 PHE Funding	0
25	Total other income	13,162
26	Total	-787,530
27	Other Expenses (specify)	0
28		0
29		0
30	Total other expenses	0
31	Net income (or loss) for the period	-787,530