ARISTACARE AT MANCHESTER LLC

Financial Statements

December 31, 2024



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INDEPENDENT AUDITORS' REPORT

To the Members of Aristacare at Manchester LLC Cranford, NJ

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Aristacare at Manchester LLC, which comprise the balance sheets as of December 31, 2024, and the related statements of income and members' equity and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Aristacare at Manchester 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 Manchester 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 Manchester LLC's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.



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Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether
 due to fraud or error, and design and perform audit procedures responsive to those risks.
 Such procedures include examining, on a test basis, evidence regarding the amounts and
 disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit
 procedures that are appropriate in the circumstances, but not for the purpose of
 expressing an opinion on the effectiveness of Aristacare at Manchester 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 Manchester 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 15,025

Company

ASSETS		
Current assets:		
Cash	\$	1,280,200
Cash - restricted		40,379
Accounts receivable - net		4,862,041
Prepaid expenses		432,390
Due from landlord		532,000
Due from related entities	_	693,097
Total current assets		7,840,107
Property and equipment, net		1,034,799
Right-of-use lease assets - operating leases - net		16,929,167
Security deposits		6,000
Total Assets	\$	25,810,073
LIABILITIES AND MEMBERS' EQUITY		
Current liabilities:		
Accounts payable	\$	1,369,282
Accrued expenses		1,088,272
Accrued and withheld taxes		59,529
Current portion of lease liability - operating leases		597,187
Patients' funds and deposits payable		151,341
Due to previous owner	_	30,300
Total current liabilities		3,295,911
Liabilities:		
Long-term portion of lease liability - operating leases	_	16,331,980
Total liabilities		19,627,891
Members' equity	_	6,182,182
Total Liabilities and Members' Equity	\$	25,810,073

ARISTACARE AT MANCHESTER LLC Statement of Income and Members' Equity Year Ended December 31, 2024

Revenues	\$	21,902,068
Operating expenses		21,774,909
Income from operations		127,159
Non-operating revenue (expenses) Interest income Interest expense	_	13,442 (11,277)
Net income		129,324
Members' equity at beginning of year		6,054,358
Members' distributions		(1,500)
Members' equity at end of year	\$	6,182,182

ARISTACARE AT MANCHESTER LLC Statement of Cash Flows Year Ended December 31, 2024

Cash flows from operating activities: Net income	\$ 129,324
Adjustments to reconcile net income to net cash provided by (used in) operating activities:	
Depreciation	174,157
Non-cash portion of lease expense for operating leases	559,703
Repayments of lease liability - operating leases	(559,703)
Changes in operating assets and liabilities:	
Accounts receivable	726,694
Prepaid expenses	(18,048)
Accounts payable	(216,346)
Accrued expenses and taxes	328,947
Patients' funds and deposits payable	 9,436
Net cash provided by operating activities	1,134,164
Cash flows from investing activities:	
Purchase of property and equipment	(176,795)
Cash flows from financing activities:	
Members' distributions	(1,500)
Net loans to related entities	 (975,097)
Net cash used in financing activities	 (976,597)
Net decrease in cash and restricted cash	(19,228)
Cash and restricted cash at beginning of year	 1,339,807
Cash and restricted cash at end of year	\$ 1,320,579
Supplemental disclosure of cash flow information:	
Cash paid during the year for: Interest	\$ 11,277

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

Principal Business Activity:

Nature of Operations

Aristacare at Manchester LLC, (the "Company") was formed in the State of New Jersey on November 18, 2013, with a perpetual life, and began operations on February 26, 2014. The limited liability company was licensed to operate a long-term care facility consisting of 165 long term beds, in Manchester, 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	\$ 1,280,200
Restricted cash for residents	40,379
Total	\$ 1,320,579

Accounts receivable

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a charge to earnings and a credit to a valuation allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. Changes in the valuation allowance have not been material to the financial statements. At December 31, 2024, there was no balance in the allowance for doubtful accounts.

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.

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

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.

Subsequent events

The Company has reviewed for subsequent events through May 15, 2025, the date the financial statements were available to be issued. No subsequent events were identified.

Note 2 - Property and Equipment:

Property and equipment are summarized as follows:

	Life		
	(Years)		2024
Construction in progress		\$ -	265,872
Furniture and equipment	5-7		968,196
Leasehold improvements	10		1,017,401
		_	2,251,469
Less accumulated depreciation		_	(1,216,670)
		\$ _	1,034,799

Depreciation was \$174,157 for the year.

Note 3 – Revenues:

Approximately 39% of revenue was derived from billings to the New Jersey Department of Health for stays by Medicaid patients.

Approximately 35% of revenue was derived from billings to the Federal government for stays by Medicare patients covered by Part A and for services provided which are covered by Medicare Part B.

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.

For operating leases, total lease cost is measured and recorded on a straight-line basis over the lease term. Interest expense is recorded using the effective interest method and right-of-use assets are amortized on a straight-line basis over the remaining lease term.

No additional leases were capitalized in 2024.

Note 4 - Leases: (continued)

As of December 31, 2024, right-of-use assets and lease liabilities related to the operating lease were as follows:

		Operating
Right of use assets:		leases
Cost	\$	18,505,086
Less: Accumulated amortization		(1,575,919)
	\$	16,929,167
Lease Liabilities	•	
Current portion	\$	597,187
Long-term portion		16,331,980
	\$	16,929,167

Description of leases:

The Company occupies its premises under an operating lease entered into May 31, 2016, with GK Manchester Realty LLC (GK), a related entity, with an initial term of 25 years expiring in May 2041. The lease provided for a net basic annual rent of \$1,404,000 plus all operating expenses and real estate taxes. In 2018, the lease was adjusted, and the property owner became responsible for the real estate taxes on the property. On January 1, 2019, the lease was amended, and the net basic annual rent was raised to \$1,898,000. Aggregate lease expense was \$1,898,000 for the year.

Quantitative lease information

A summary of total lease costs for the year ended December 31, 2024, is as follows:

Operating lease cost \$	1,898,000
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Other lease information:

Cash paid for amounts included in the measurement of lease liabilities:

Operating cash flows	from operating leases	\$ (559,703)
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Weighted-average remaining lease term:

(Operating 1	; leases 16	5.4	yea	ırs

Weighted-average discount rate:

Operating leases 6.5%

Note 4 - Leases: (continued)

Maturity analysis and reconciliation to balance sheet

A summary of the future lease payments for operating leases, reconciled to the lease obligations recorded at December 31, 2024, are as follows:

Year:		Operating leases
2025	\$	1,680,000
2026		1,680,000
2027		1,680,000
2028		1,680,000
2029		1,680,000
Thereafter		19,180,000
Total minimum payments		27,580,000
Less effects of discounting	_	10,650,833
Lease obligations recorded at December 31, 2024		16,929,167
Less current portion	_	597,187
Long-term lease obligations	\$_	16,331,980

Note 5 - Related Party Transactions:

The Company obtained fiscal services from a related company, which is related through common ownership. Total services purchased during the period amounted to \$1,439,199. At December 31, 2024, there was no outstanding balance due to this company.

Note 6 - Advertising:

Advertising expenses were \$147,078 for the year. There were no direct response advertising costs either capitalized or expensed.

Note 7 - Concentration of Credit Risk:

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

As of December 31, 2024, the Company had approximately 39% of its receivables due from the New Jersey Department of Health, and 35% of its receivables due from the Federal government for Medicare recipients.

As of December 31, 2024, approximately 41% of the accounts payable balance was payable to three vendors.

Note 8 - Contracted Services:

The facility contracts services from outside companies.

Note 9 - Economic Dependency:

During the year, the Company purchased a substantial portion of its services from three vendors. Purchases from these vendors were approximately \$3,818,792. The balances due these vendors and included in accounts payable at December 31, 2024, was \$532,049. See notes 5 and 7.

Note 10 - 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 \$49,041 for the year.

Per agreement by the union employees who are covered by a multi-employer pension plan. There were no contributions to the plan during the year.

Note 11 - Contingencies:

Revenues are based on current billings. Certain adjustments may be made in subsequent periods as a result of audits or appeals, the final results of which are not 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 joint borrower with GK Manchester Realty LLC, and Manchester Pediatric Medical Day Care LLC, both are related entities with substantial common ownership. The balance due to the bank and on the books of GK Manchester Realty LLC, at December 31, 2024, was \$24,027,834.

ARISTACARE AT MANCHESTER LLC

Supplementary Schedules - Revenues Year Ended December 31, 2024

	Per I	atient Day
\$ 8,471,673	\$	293.01
7,561,060		820.07
2,089,820		429.74
2,184,764		517.96
 998,825		291.71
21,306,142	\$_	(417.21)
788,440		
 (192,514)	ı	
\$ 21,902,068		
	7,561,060 2,089,820 2,184,764 998,825 21,306,142 788,440 (192,514)	\$ 8,471,673 \$ 7,561,060 2,089,820 2,184,764 998,825 21,306,142 \$ = 788,440 (192,514)

ARISTACARE AT MANCHESTER LLC

Supplementary Schedules - Patient Days Year Ended December 31, 2024

	Patient Days	Percent of Total
Skilled nursing facility:		
Medicaid	29,343	57.47%
Medicare	9,220	18.05%
Private	4,863	9.52%
HMO	4,218	8.26%
Respite	3,424	6.70%
•	51,068	100.00%
Percent occupancy	84.56%	

ARISTACARE AT MANCHESTER Provider CCN: 31-5196 Period from 1/1/2024 to 12/31/2024

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

Worksheet S

Friday, May 23, 2025 at 4:13:33 PM

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

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According to the Paperwork reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid CMB control number. The valid CMB 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.

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ARISTACARE AT MANCHESTER Provider CCN: 31-5196 Period from 1/1/2024 to 12/31/2024

Worksheet S-2 Part I

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY COMPLEX ADDRESS:

Friday, May 23, 2025 at 4:13:33 PM

Skilled Mursing Facility and Skilled Mursing Facility Complex Identification Data

1 2 3	Street / P.O. Box:	101 State Highway #70				
2	City / State / Zip:	LAKEHURST	nj	08733		
	County / CBSA Code / Urban/Rural:	Ocean	35154	Urban		
NP A	ND SNF-BASED COMPONENT IDENTIFICATION				Payment Sys P., O. or N	
				DATE		
48	COMPONENT	COMPONENT NAME	PROVIDER	CERTIFIED	K IIIVK V	
)	0	1	2	3		6
4	SNF	Aristacare at Manchester	31-5196	01/31/1983	P	
5	Nursing Facility	•				
7	SNF-Based HHA					
.1	SNF-Based OLTC					
.3	Other		100 10001	- / /		
.4	Cost Reporting Period (mm/dd/yyyy)	01.	/01/2024 1	2/31/2024		
.5	Type of Control (See Instructions)	_	5			
	OF FREESTANDING SKILLED NURSING FACILITY					
.6 .7	Is this a distinct part skilled nursing			-4-2		N
. /	Is this a composite distinct part skil					
-	Are there any costs included in Worksh ELLANEOUS COST REPORTING INFORMATION	meet w worth resourced trom trans-	actions with I	erated organizations?		Yes
			WATER #			••
L9	Is this a low Medicare Utilization cos					N
	If the response to line 19 is yes, Doe	is this cost report meet your co	stractor's cri	teris for fiffing 5 fom	'	••
)1 utilization cost report? (Y/N)	**** **********************************	\			И
	CLATION - ENTER THE AMOUNT OF DEPRECIATI	ON REPORTED IN THIS SAF BOX THE	WEIHOD INDICA	TED ON LINES 20 - 22.		
10	Straight Line				1,323,4	21
!1 !2	Declining Balance.					
23	Sum of the Years' Digits					
4	Sum of lines 20 through 22				1,323,4	21
25	If depreciation is funded, enter the h					
26	Were there any disposal of capital ass			manamb amm31.a.a		N N
	Was accelerated depreciation claimed of Did you cease to participate in the Me					24
27	applies (See PRM 15-1, Chapter 1)?	dicare program at the end of the	s berica to Mp	ich this cost report		
28	Was there a substantial decrease in he	olth incommon numerica of ol			•	n N
	HIS FACILITY CONTAINS A PUBLIC OR NON-PUB					DI
	its incititi contains a robbic on non-rob					
	OF COSTS OF CHARGES EMPED IV! FOR FACE				F THE	
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	·			FOR THE EXEMPTION.	A Part B Ot	her
29	Skilled Nursing Facility			FOR THE EXEMPTION.		her
29 30	Skilled Mursing Facility Mursing Facility			FOR THE EXEMPTION.	A Part B Ot	her
29 30 32	Skilled Mursing Facility Mursing Facility SNF-Based HHA			FOR THE EXEMPTION.	A Part B Ot	her
9 80 12	Skilled Mursing Facility Mursing Facility			FOR THE EXEMPTION.	A Part B Ot No	
9 80 12	Skilled Mursing Facility Mursing Facility SNF-Based HHA SNF-Based OLTC	COMPONENT AND TYPE OF SERVICE	TEAT QUALIFIES	FOR THE EXEMPTION. Part: No	A Part B Ot No	her /N
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ARISTACARE AT MANCHESTER Provider CCN: 31-5196 Period from 1/1/2024 to 12/31/2024

Worksheet S-2 Part II

Friday, May 23, 2025 at 4:13:33 PM

Skilled Nursing Facility and Skilled Nursing Facility Healthcare Complex Reimbursement Questionare

Line									
#				1	2	3	4		
PROVII	ER ORGANIZATION AND OPERATION	the bestering of							
	Has the provider changed ownership immediately prior to the cost reporting period?	the beginning or		N					
1	Has the provider terminated participation in the Medicar	e Program? If		24					
	column 1 is yes, enter in column 3, "V" for voluntary or								
2	involuntary			N					
-	Is the provider involved in business transactions, inclu	ding management							
	contracts, with individuals or entities that are relate								
	or its officers, medical staff, management personnel,								
	board of directors through ownership, control, or family	y and other							
3	similar relationships?			Y					
FINANC	CIAL DATA AND REPORTS								
	Here the financial statements prepared by a Certified Pu								
	If yes, enter in column 2 "A" for Audited, "C" for Comp								
	Reviewed. Submit complete copy or enter date available	in column 3. (see							
4	instructions) If no, see instructions.			Y					
_	Are the cost report total expenses and total revenues di			N					
5	on the filed financial statements? If yes, submit reco	ncillation.		N					
APPROV	TED EDUCATIONAL ACTIVITIES Column 1: Were costs claimed for Nursing School? Column	2. Te the							
6	provider the legal operator of the program?	2. 15 tile		N					
7	Were costs claimed for Allied Health Programs? (see inst	ructions)		N					
•	Were approvals and/or renewals obtained during the cost								
8	for Nursing School and/or Allied Health Program? (see i			n					
BAD DI		•							
9	Is the provider seeking reimbursement for bad debts? (se	e instructions)		Y					
-	If line 9 is Yes, did the provider's bad debt collection								
10	during this cost reporting period? If Yes, submit copy.			N					
	If line 9 is Yes, are patient deductibles and/or coinsu	rance waived? If							
11	Yes, see instructions.			N					
	Have total beds available changed from prior cost report	ing period? If							
12	Yes, see instructions.			N					
PBER I									
	Was the cost report prepared using the PSSR only? If ye								
	through date of the PS&R used to prepare this cost repo	rt. (see		Y	04/25/2025	Y	04/25/2025		
13	Instructions) Was the cost report prepared using the PSER for total an	d the provider's		•	04, 25, 2025	-	01, 20, 2020		
	records for allocation? If yes enter the paid through								
14	used to prepare this cost report.			N		N			
	If line 13 or 14 is yes, were adjustments made to PSER d	ata for additional							
	claims that have been billed but are not included on th								
15	file this cost report? If yes, see instructions.			И		N			
	If line 13 or 14 is yes, then were adjustments made to P	SER data for							
16	corrections of other PSER Report information? If yes,	see instructions.		N		N			
	If line 13 or 14 is yes, then were adjustments made to P	SER data for							
17	Other?			N		И			
	Was the cost report prepared only using the provider's r	ecords? If yes,							
18	see Instructions.			И		N			
	TOTAL PROPERTY OF THE PARTY OF		1			2			3
	REPORT PREPARER CONTACT INFORMATION	Marinela	-		Shqina	4		Preparer	-
19 20	First name/Last Name/Title Employer.	Zimmet Healthcare	Sarvices	Group L	-				
20 21	Telephone number/Email address.	732-970-0733				ezhealthcar	e.com		
~1	tashining Himparimuss were 200.	0.00							

ARISTACARE AT MANCHESTER Provider CCN: 31-5196 Period from 1/1/2024 to 12/31/2024

Worksheet S-3 Part I

Friday, May 23, 2025 at 4:13:33 PM

Skilled Nursing Facility and Skilled Nursing Facility Health Care Complex

PART I	- STATISTICAL DATA									
		No. of	Bed days		I	mpatient Days -				
CMS	Component	Beds	Available	Title V	Title XVIII	Title XIX	Other	Total		
	•	1	2	3	4	5	6	7		
1	Skilled Nursing Facility	165	60,390	0	9,154	28,807	12,646	50,607		
2	Nursing Facility	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	165	60,390	0	9,154	20,807	12,646	50,607		
				- Discharges				- Average Leng	th of Stay	
CMS	Component	Title V	Title XVIII	Title XIX	Other	Total	Title V	Title XVIII	Title XIX	Total
#	•	8	9	10	11	12	13	14	15	16
1	Skilled Nursing Facility	0	204	117	254	575	0.00	44.87	246.21	88.01
2	Nursing Facility	0		0	0	0	0.00		0.00	0.00
4	Home Health Agency Cost					0				0.00
5	Other Long Term Care				0	0				0.00
8	Total	0	204	117	254	575	0.00	44.87	246.21	88.01
				- Admissions			F	TE		
CMS	Component	Title V	Title XVIII	Title XIX	Other	Total	Paid	Non-Paid		
		17	18	19	20	21	22	23		
1	Skilled Nursing Facility	0	210	90	276	576	150.79	0		
2	Nursing Facility	0		0	0	0	0.00	0		
4	Home Health Agency Cost					0	0.00	0		
5	Other Long Term Care				0	0	0.00	0		
8	Total	. 0	210	90	276	576	150.79	0		

ARISTACARE AT MANCHESTER Provider CCN: 31-5196 Period from 1/1/2024 to 12/31/2024

Worksheet S-3 Part II

Friday, May 23, 2025 at 4:13:34 PM

SNF Wage Index Information

PART	II - DIRECT SALARIES		Reclass.			
			of Salaries		Paid Hours	Average
		Amount	from Wkst.	Adjusted	Related	Hourly
CMS		Reported	A-6	Salaries	to Salary	Wage
		1	2	3	4	5
1	Total Salary	9,154,426	0	9,154,426	313,651.00	29.19
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)	9,154,426	0	9,154,426		29.19
7	Other Long Term Care	0	0	0	0.00	
8	Home Health Agency	0	0	0	0.00	
9	CMEC	. 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)	9,154,426		9,154,426	313,651.00	29.19
	OTHER WAGES AND RELATED COSTS					
14	Contract Labor: Patient Related & Mgmt	2,489,404	0	2,489,404	86,049.00	28.93
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)	1,883,180	0	1,883,180		
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	٥	0		
	=					
22	Total Adjusted Wage Related cost	1,883,180	0	1,883,180		

ARISTACARE AT MANCHESTER Provider CCN: 31-5196 Period from 1/1/2024 to 12/31/2024

Worksheet S-3 Part III

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SNF Wage Index Information

PART III - OVERHEAD COSTS - DIRECT SALARIES

PART	III - OVERHEAD COSTS - DIRECT SALARIES					
			Reclass.			_
			of Salaries		Paid Hours	Average
		Amount	from Wkst.	Adjusted		Hourly
C24S		Reported	A-6	Salaries	to Salary	Wage
#		1	2	3	4	5
1	Employee Benefits	0	0	0	0	0.00
2	Administrative & General	539,524	0	539,524	21,404	25.21
3	Plant Operation, Maint. & Repairs	146,925	0	146,925	6,635	22.14
4	Laundry & Linen Service	0	164,301	164,301	9,236	17.79
5	Housekeeping	625,848	-164,301	461,547	25,945	17.79
6	Dietary	683,826	0	683,826	35,924	19.04
7	Nursing Administration	676,112	0	676,112	17,769	38.05
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	71,376	0	71,376	2,092	34.12
11	Social Service	200,572	0	200,572	4,165	48.16
12	Nursing and Allied Health Ed. Act.					
13	Other General Service	417,550	0	417,550	19,640	21.26
14	Total	3,361,733	0	3,361,733	142,810	23.54
				-		

ARISTACARE AT MANCHESTER Provider CCN: 31-5196 Period from 1/1/2024 to 12/31/2024

Worksheet S-3 Part IV

Friday, May 23, 2025 at 4:13:34 PM

SNF Wage Related Costs

CMS	Description	
_	RETIREMENT COST	49,041
1	401K Employer Contributions	- ·
2	Tax Sheltered Annuity (TSA) Employer Contribution	0
3	Qualified and Non-Qualified Pension Plan Cost	0
4	Prior Year Pension Service Cost	U
	PLAN ADMINISTRATIVE COSTS (Paid to External Organization)	
5	401K/TSA Plan Administration fees	0
6	Legal/Accounting/Management Fees-Pension Plan	33,113
7	Employee Managed Care Program Administration Fees HEALTH AND INSURANCE COST	0
8	Health Insurance (Purchased or Self Funded)	636,506
9	Prescription Drug Plan	0
10	Dental, Hearing and Vision Plan	18,809
11	Life Insurance (If employee is owner or beneficiary)	0
12	Accidental Insurance (If employee is owner or beneficiary)	O
13	Disability Insurance (If employee is owner or beneficiary)	O
14	Long-Term Care Insurance (If employee is owner or beneficiary)	0
15	Workers' Compensation Insurance	303,375
16	Retirement Health Care Cost (see instructions) TAXES	0
17	FICA-Employers Portion Only	694,933
18	Medicare Taxes - Employer Portion Only	0
19	Unemployment Insurance	0
20	State or Federal Unemployment Taxes	147,403
21	Executive Deferred Compensation	0
22	Day Care Cost and Allowances	0
23	Tuition Reimbursement	0
24	Total Wage Related Cost (Lines 1-23)	1,893,180
	PART B OTHER THAN CORE RELATED COST	_
25	Other Wage Related Costs	0

ARISTACARE AT MANCHESTER Provider CCN: 31-5196 Period from 1/1/2024 to 12/31/2024

Worksheet S-3 Part V

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SNF Reporting Of Direct Care Expenditures

PART	v	-	OVERHEAD	COSTS	-	DIRECT	SALARIES

CMS		Amount Reported	Fringe Benefits	Adjusted Salaries	Paid Hours Related to Salary	Average Eourly Wage
#		1	2	3	4	5
-	DIRECT SALARIES					
	NURSING OCCUPATIONS					
1	Registered Nurses (RNs)	210,188	43,238		4,161	60.91
2	Licensed Practical Nurses (LPNs)	2,119,275	435,961	2,555,236	47,109	54.24
3	Certified Nursing Assistants/Nursing Assistants/Aides	2,483,588	510,905	• •	98,957	30.26
4	Total Nursing (Sum of 1 - 3)	4,813,051				38.63
5	Physical Therapists	259,016	53,283	312,299	5,450	57.30
6	Physical Therapy Assistants	205,224	42,217	247,441	4,318	57.30
7	Physical Therapy Aides	0	0	0	0	0.00
8	Occupational Therapists	352,265	72,465	424,730	7,412	57.30
9	Occupational Therapy Assistants	0	. 0	0	0	0.00
10	Occupational Therapy Aides	0	0	0	0	0.00
11	Speech Therapists	163,137	33,559	196,696	3,433	57.30
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)	382,318		382,318	7,215	52.99
15	Licensed Practical Nurses (LFNs)	888,525		888,525 1,218,561	18,838	47.17
16	Certified Nursing Assistants/Nursing Assistants/Aides	1,218,561	_	1,218,561	59,995	20.31
17	Total Nursing (Sum of 14 - 16)	2,489,404		2,489,404	86,048	28.93
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		Q	0	0.00
26	Other Medical Staff	0		0	0	0.00

ARISTACARE AT MANCHESTER Provider CCN: 31-5196 Period from 1/1/2024 to 12/31/2024

Worksheet A

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Reclassification and Adjustment of Trial Balance of Expenses

						Reclassified	Adiust-	Net Expenses
					Reclassi-	Trial	ments to	for Cost
CMS	COST CENTER DESCRIPTION	Salaries	Other	Total	fications	Balance	Expenses	Allocation
	0001 0001201 0000122 22001	1	2	3	4	5	6	7
-	GENERAL SERVICE COST CENTERS	_	-	-	_	_	_	
1	Cap Rel Costs - Bldgs & Fixtures	•	2,166,119	2,166,119	-77,687	2,088,432	1,270,637	3,359,069
2	Cap Rel Costs - Movable Equipment		69,553	69,553	77,687	147,240	3,139	150,379
3	Employee Benefits	0	1,976,148	1,976,148	. 0	1,976,148	144,297	2,120,445
4	Administrative & General	539,524	3,482,977	4,022,501	0	4,022,501	-817,868	3,204,633
5	Plant Operation, Maint. & Repairs	146,925	627,081	774,006	0	774,006	11,609	785,615
6	Laundry & Linen Service	0	0	0	164,301	164,301	0	164,301
7	Housekeeping	625,848	68,129	693,977	-164,301	529,676	0	529,676
8	Dietary	683,826	676,706	1,360,532	0	1,360,532	0	1,360,532
9	Nursing Administration	676,112	5,604	681,716	0	601,716	0	681,716
10	Central Services & Supply	0	277,656	277,656	0	277,656	0	277,656
11	Pharmacy	0	2,027	2,027	0	2,027	0	2,027
12	Medical Records & Library	71,376	0	71,376	0	71,376	-117	71,259
13	Social Service	200,572	0	200,572	0	200,572	0	200,572
14	Nursing and Allied Health Education	0	0	0	0	0	0	0
15	Other General Service Cost	417,550	14,688	432,238	0	432,238	0	432,238
	INPATIENT ROUTINE SERVICE COST CENTERS							
30	Skilled Nursing Facility	4,813,051	2,795,309	7,608,360	0	7,608,360	0	7,608,360
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	56,642	56,642	0	56,642	0	56,642
41	Laboratory	0	60,864	60,864	0	60,864	0	60,864
42	Intravenous Therapy	0	0	0	0	0	0	0
43	Oxygen (Inhalation) Therapy	0	0	0	0	0	0	0
44	Physical Therapy	880,907	0	880,907	-416,667	464,240	0	464,240
45	Occupational Therapy	69,168	0	69,168	283,097	352,265	0	352,265
46	Speech Pathology	29,567	0	29,567	133,570	163,137	0	163,137
47	Electrocardiology	0	0	0	Ō	Ō	0	0
48	Medical Supplies Charged to Patients	0	D	0	0	0	0	0
49	Drugs Charged to Patients	0	352,259	352,259	0	352,259	0	352,259
50	Dental Care - Title XIX only	0	0	0	Ō	0	0	0
51	Support Surfaces	0	Ō	Ō	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	Ü	Ü
84	Other Special Purpose Cost	0 474 405	10 601 760	0	0	0	644 605	00 000 000
89	SUBTOTALS	9,154,426	12,631,762	21,786,188	0	21,786,188	611,697	22,397,885
	NONREIMBURSABLE COST CENTERS							
		0	0	0	0	0	0	0
90	Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0
91	Barber and Beauty Shop	0	0	0	. 0	0	Ü	0
92	Physicians Private Offices	0	0	0	. 0	0	ŏ	0
93	Nonpaid Workers	0	0	Ů	0	0	0.	0
94 95	Patients Laundry Dental	0	0	0	0	0	0.	0
33	DRIICAT	U	U	U	U	U	U	U

ARISTACARE AT MANCHESTER Provider CCN: 31-5196 Period from 1/1/2024 to 12/31/2024

Worksheet A

Friday, May 23, 2025 at 4:13:34 PM

Net

Reclassification and Adjustment of Trial Balance of Expenses

	4				Re	classified	Adjust-	Expenses	
CMS	COST CENTER DESCRIPTION	Salaries	Other	Total	Reclassi- fications	Trial Balance	ments to Expenses	for Cost Allocation	
	*								
100	TOTAL	9,154,426	12,631,762	21,786,188	0	21,786,188	611,697	22,397,885	

ARISTACARE AT MANCHESTER

Provider CCN: 31-5196
Period from 1/1/2024 to 12/31/2024

Worksheet A-6

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Reclassifications

	EXPLANATION OF			Increases				Decreases		
CMB	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	77,687	Cap Rel Costs - Bldg	1.00	0	77,687
2	To reclass Laundry & Linen	В	Laundry & Linen Serv	6.00	164,301	0	Housekeeping	7.00	164,301	0
3	To reclass OT costs	C	Occupational Therapy	45.00	283,097	0	Physical Therapy	44.00	283,097	0
4	To reclass ST costs	D	Speech Pathology	46.00	133,570	0	Physical Therapy	44.00	133,570	0
100	TOTAL RECLASSIFICATIONS				580,968	77,687			580,968	77,687
										

ARISTACARE AT MANCHESTER Provider CCN: 31-5196 Period from 1/1/2024 to 12/31/2024

Worksheet A-7

Friday, May 23, 2025 at 4:13:34 PM

Analysis of changes during cost reporting period in capital asset balances

						DISDOSSIS		RATTA
		Beginning		Acquisitions		and	Ending	Depreciated
CMS		Balances	Purchase	Donation	Total	Retirements	Balance	Assets
#	DESCRIPTION	1	2	3	4	5	6	7
1	Land	0	0	0	0	0	0	0
2	Land Improvements	0	0	0	0	0	0	0
3	Buildings & Fixtures	0	0	0	0	0	0	0
4	Building Improvements	950,813	66,589	0	66,589	0	1,017,402	0
5	Fixed Equipment	0	0	0	0	0	0	0
6	Movable Equipment	857,989	110,207	0	110,207	0	968,196	336,061
7	Subtotal	1,808,802	176,796	0	176,796	0	1,985,598	336,061
8	Reconciling Items	0	0	0	0	0	0	0

9	Total	1,808,802	176,796	0	176,796	0	1,985,598	336,061

ARISTACARE AT MANCHESTER Provider CCM: 31-5196 Period from 1/1/2024 to 12/31/2024

Worksheet A-8

Friday, May 23, 2025 at 4:13:34 FM

Adjustments to Expenses

				Expense classification on Worksheet A		
		Basis		to/from which the amount		
		for		is to be adjusted		
CMS	Description	Adjustmen	t Amount	Cost Center	Line	No.
		ĭ	2	3		4
1	Investment income on restricted funds	В	-13,442	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			
	Remuneration applicable to provider-based physician					
8	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					
12	organizations	A81	1,116,337			
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	В	-117	Medical Records & Library	12	
19	Vending machines		0			
	Income from imposition of interest, finance or penalty					
20	charges		0			
	Interest expense on Medicare overpayments and borrowings to					
21	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	Misc Rev	В		Administrative & General	4	
26	Office AdvertisngNonAllow	λ		Administrative & General	4	
27	Office Fines & Penalties	λ		Administrative & General	4	
30	Bad Debt Expense	λ.		Administrative & General	4,	
31	Bad Debt Expense	A	•	Administrative & General	4	
		-	***************************************			
100	TOTAL		611,697			

ARISTACARE AT MANCHESTER Provider CCN: 31-5196 Period from 1/1/2024 to 12/31/2024

Worksheet A-8-1

Friday, May 23, 2025 at 4:13:34 PM

Amount

Amount

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:

					Allowable	Included in	Adjustments
CMS	Line No.	•	Cost Center	Expense Items	In Cost 1	ikst A col 5	(col 4 - 5)
#	1	.	2	3	4	5	6
1	1	Cap Rel Costs - Bldgs & Fixtures	Building Capital - Cost		37,031	0	37,031
2	2	Cap Rel Costs - Movable Equipment	MME Capital - Cost		3,139	0	3,139
3	3	Employee Benefits	Employee Benefits Expenses		144,297	0	144,297
4	4	Administrative & General	Administrative & General		828,138	1,176,223	-348,085
5	5	Plant Operation, Maint. & Repairs	Plant Operation Expenses		11,609	0	11,609
6	1	Cap Rel Costs - Bldgs & Fixtures	Rent / capital costs realty		3,145,048	1,898,000	1,247,048
7	4	Administrative & General	Realty administrative exp		21,298	0	21,298
10		TOTALS			4,190,560	3,074,223	1,116,337

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.

				Rela	ted Organization(s)	
			Percentage		Percent	Туре
			of		of	of
	Symbol	Name	Ownership	Name	Ownership	Business
#	_ 1	2	3	4	5	6
1	A	Sidney Greenberger	40.5%	Arista Care	50%	Bus Office
2	A	Zvi Klein	40.5%	Arista Care	50%	Bus Office
3	A	Sidney Greenberger	40.5%	GK Manchester	40.5%	Realty
4	A	Zvi Klein	40.5%	GK Manchester	40.5%	Realty
5	A	Morris Wiesel	15%	GK Manchester	15%	Realty
6	A	Benjamin Kurland	4%	GK Manchester	4%	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 MANCHESTER Provider CCN: 31-5196 Pariod from 1/1/2024 to 12/31/2024

Worksheet A-8-2

Friday, May 23, 2025 at 4:13:34 PM

Provider-Based Physicians Adjustments

	st A ne No 1	Cost Center / Physician Identifier 2	Total Remuner- ation 3	Profess- ional Component	Provider Component S	RCE Amount 6	Physician/ Provider Component Hours 7	Unadjusted RCE Limit 8	5% of Unadjusted RCB Limit 9
100		Total	0	0	0		0	0	0
Li	st A na No 10	Cost Center / Physician Identifier 11	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
100		Total	0	0	0	0	0	0	0

ARISTACARE AT MANCHESTER Provider CCN: 31-5196 Period from 1/1/2024 to 12/31/2024

Worksheet B Part I

Friday, May 23, 2025 at 4:13:34 PM

COST ALLOCATION - GENERAL SERVICE COSTS

		Net Expenses For Cost Allocation O	Cap Rel Build & Fixtures (Square Feet)	Cap Rel Movable Equipment (Square Feet) 2	Employee Benefits (Gross Salaries) 3	SubTotal 3A	Adminis- trative & General (Accum. Cost)	Plant Oper Maint. & Repair (Square Feet) 5	Laundry & Linen Service (Patient Days) 6	House- keeping (Square Feet) 7
1	Cap Rel Costs - Bldgs & Fixtures	3,359,069	3,359,069	150 270						
2	Cap Rel Costs - Movable Equipment	150,379	0	150,379 0	2,120,445					
3 4	Employee Benefits	2,120,445 3,204,633	272,070	12,180	124,970	3,613,853	3,613,853			
5	Administrative & General	3,204,633 785,615	320,380	14,701	34,032	1,162,728	223,697	1,386,425		
5 6	Plant Operation, Maint. & Repairs	164,301	64,728	2,898	38,057	269,984	51,942	32,531	354,457	
_	Laundry & Linen Service			1,327	106,909	667,553	128,431	14,897	334,457	810,881
7	Housekeeping	529,676	29,641		158,395	1,742,572	335,253	107,583	ŏ	65,151
В	Dietary	1,360,532	214,062 0	9,583 0			161,285	107,383	Ö	05,151
9	Nursing Administration	681,716	-	-	156,608	838,324		•	ŏ	54,967
10	Central Services & Supply	277,656	180,602	8,085 0	0	466,343	89,720 390	90,767	ŏ	34,307
11	Pharmacy	2,027	•		_	2,027		6,471	ŏ	3,919
12	Medical Records & Library	71,259	12,875	576	16,533	101,243	19,478		ŏ	•
13	Social Service	200,572	10,470	469	46,459	257,970 0	49,631 0	5,262 0	Ö	3,187
14 15	Nursing and Allied Health Education Other General Service Cost ANCILLARY SERVICE COST CENTERS	0 432,238	60,908	0 2,727	96,718	592,591	114,009	30,611	ŏ	18,539
30	Skilled Nursing Facility	7,608,360	2,046,468	91,616	1,114,849	10,861,293	2,089,597	1,028,513	354,457	622,855
31	Nursing Facility	7,000,300	2,040,400	91,010 0	1,114,049	0	2,005,557	1,020,020	334,437	022,000
33		ů	ő	ő	ŏ	ŏ	ŏ	ŏ	Ď	Ď
33	Other Long Term Care OTHER REIMBURSABLE COST CENTERS	Ü	U	U	U	·	·	·	•	•
40		56,642	0	0	0	56,642	10,897	0	0	0
41	Radiology	60,864	Ô	ő	ŏ	60.864	11,710	ŏ	Ď	ŏ
42	Laboratory	00,004	1,769	79	ŏ	1,848	356	889	ň	538
43	Intravenous Therapy	0	1,709	79	ŏ	1,040	330	0	ň	230
44	Oxygen (Inhalation) Therapy	464.240	71,378	3,195	107,532	646,345	124.350	35.873	ŏ	21.724
	Physical Therapy	352,265	24,830	1,112	81,595	459,802	88,461	12,479	ŏ	7,557
45	Occupational Therapy			776	37,788	219,033	42,140	8,710	ŏ	5,275
46	Speech Pathology	163,137 0	17,332 0	,,,	37,766	219,033	42,140	0,710	ŏ	3,2,3
47	Electrocardiology	0	14,643	656	0	15,299	2,943	7,359	0	4,457
48	Medical Supplies Charged to Patients	352,259	8,913	399	0	361,571	69,563	4,480	ŏ	2,713
49 50	Drugs Charged to Patients Dental Care - Title XIX only SPECIAL PURPOSE COST CENTERS	352,259	0,913	0	0	0	0	0	ő	2,713
51	Support Surfaces	n	0	0	0	0	0	0	0	0
52	Other Ancillary Service Cost Center NON-REINBURSABLE COST CENTERS	Ô	ŏ	ŏ	Ō	ŏ	Ō	ō	Ŏ	Ö
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	22,397,885	3,359,069	150,379	2,120,445	22,397,885	3,613,853	1,386,425	354,457	810,881
90	Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0	0	0
91	Barber and Beauty Shop	0	0	0	0	0	0	0	0	0
92	Physicians Private Offices	0	0	0	0	0	0	0	0	0
93	Nonpaid Workers	0	Ō	0	0	0	0	0	0	0
94	Patients Laundry	0	Ō	Ô	0	0	0	0	0	0
95	Dental	Ō	Ō	Ö	0	0	0	0	0	0
98	Cross Foot Adjustments	0	Ō	Ö	Ō	0	Ô	0	0	0
99	Negative Cost Center	Ō	Ö	0	0	0	0	0	0	0
100	TOTAL	22,397,885	3,359,069	150,379	2,120,445	22,397,885	3,613,853	1,386,425	354,457	810,881
		• •	• •	•						

ARISTACARE AT MANCHESTER Provider CCN: 31-5196 Period from 1/1/2024 to 12/31/2024

Worksheet B Part I

Friday, May 23, 2025 at 4:13:34 PM

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	Activities 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	2,250,559								
8	Dietary	2,250,559	999,609							
10	Nursing Administration	0	999,609	701,797						
11	Central Services & Supply Pharmacy	0	ŏ	701,797	2,417					
12	Medical Records & Library	Ö	ŏ	ŏ	2,42,	131,111				
13	Social Service	Ŏ	ŏ	ŏ	ŏ	0	316,050			
14	Nursing and Allied Health Education	0	ŏ	Ö	ŏ	ŏ	0	0		
15	Other General Service Cost	ŏ	ő	ŏ	ŏ	ŏ	ŏ	Ō	755,749	
13	ANCILLARY SERVICE COST CENTERS		•	•	•	•	•	_		
30	Skilled Nursing Facility	2,250,559	999.609	701,797	2.417	131,111	316,050	0	755,749	20,114,007
31	Nursing Facility	2,250,555	0	0	0	0	0	Ō	0	0
33	Other Long Term Care	ŏ	ŏ	Ŏ	ō	Ō	Ō	0	0	0
	OTHER REIMBURSABLE COST CENTERS	=	-	_	_					
40	Radiology	0	0	0	0	0	0	0	0	67,539
41	Laboratory	ō	Ō	0	0	0	0	0	0	72,574
42	Intravenous Therapy	Ō	0	0	0	0	0	0	0	3,631
43	Oxygen (Inhalation) Therapy	0	0	0	0	0	0	0	0	0
44	Physical Therapy	0	0	0	0	0	0	0	0	828,292
45	Occupational Therapy	0	0	0	0	0	0	0	0	568,299
46	Speech Pathology	0	0	0	0	0	0	0	0	275,158
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	30,058
49	Drugs Charged to Patients	0	0	0	0	0	0	0	0	438,327
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	Clinia	0	0	0	0	0	0	0	0	0
63	Other Cutpatient 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	701,797	2.417	131.111	316,050	0	755,749	22,397,885
89	Subtotals	2,250,559 0	999,609	101,191	2,417	131,111	310,030	0	755,749	22,397,665
90	Gift, Flower, Coffee Shops & Canteen	0	Ü	0	ŏ	Ö	0	ŏ	0	ŏ
91	Barber and Beauty Shop	. 0	Ů	0	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ
92 93	Physicians Private Offices Nonpaid Workers	. 0	Ö	0	0	0	ŏ	ŏ	ŏ	ő
93	Patients Laundry	0	ő	ŏ	ŏ	ŏ	ŏ	ŏ	Ď	ŏ
94 95	Dental	ŏ	ŏ	ŏ	ŏ	ő	ŏ	ŏ	ŏ	ŏ
98	Cross Foot Adjustments	Ö	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ
99	Negative Cost Center	ŏ	ŏ	ŏ	ō	ŏ	ŏ	Ŏ	Ŏ	Ó
100	TOTAL	2,250,559	999,609	701,797	2,417	131,111	316,050	Ō	755,749	22,397,885
100	•••	_,,	,	• . • .	•	•	•		•	

ARISTACARE AT MANCHESTER Provider CCN: 31-5196 Period from 1/1/2024 to 12/31/2024

Worksheet B Part I

Friday, May 23, 2025 at 4:13:34 PM

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		
В	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		
30	ANCILLARY SERVICE COST CENTERS	0	20,114,007
31	Skilled Nursing Facility	0	20,114,007
33	Nursing Facility Other Long Term Care	Ď	ŏ
33	OTHER REIMBURSABLE COST CENTERS	U	v
40	Radiology	0	67,539
41	Laboratory	ŏ	72,574
42	Intravenous Therapy	ŏ	3,631
43	Oxygen (Inhalation) Therapy	Ŏ	0,000
44	Physical Therapy	ŏ	828,292
45	Occupational Therapy	Ō	568,299
46	Speech Pathology	0	275,158
47	Electrocardiology	0	. 0
48	Medical Supplies Charged to Patients	0	30,058
49	Drugs Charged to Patients	0	438,327
50	Dental Care - Title XIX only	0	0
	SPECIAL PURPOSE COST CENTERS		
51	Support Surfaces	0	0
52	Other Ancillary Service Cost Center NON-REIMBURSABLE COST CENTERS	0	0
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	22,397,885
90	Gift, Flower, Coffee Shops & Canteen	0	0
91	Barber and Beauty Shop	0	0
92	Physicians Private Offices	Ů	0
93	Nonpaid Workers	ŏ	Ö
94 95	Patients Laundry Dental	Ů	0
98	Cross Foot Adjustments	0	Ö
99	Negative Cost Center	ŏ	ŏ
100	TOTAL	ŏ	22,397,885
		•	,

ARISTACARE AT MANCHESTER Provider CCN: 31-5196 Period from 1/1/2024 to 12/31/2024

Worksheet B Part II

Friday, May 23, 2025 at 4:13:34 PM

ALLOCATION OF CAPITAL - RELATED COSTS

		Directly Assigned Capital Related Costs 0	Cap Rel Build & Fixtures (Square Feet)	Cap Rel Movable Equipment (Square Feet) 2	SubTotal 2A	Employee Benefits (Gross Salaries) 3	Adminis- trative 5 General (Accum. Cost) 4	Plant Oper Maint. E Repair (Square Feat) 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	Ō	0	0	0	0				
4	Administrative & General	0	272,070	12,180	284,250	0	284,250			
5	Plant Operation, Maint. & Repairs	Ō	328,380	14,701	343,081	0	17,596	360,677	00 185	
6	Laundry & Linen Service	0	64,728	2,898	67,626	0	4,086	8,463	80,175 0	44 045
7	Housekeeping	Ō	29,641	1,327	30,968	0	10,102	3,875	•	44,945
9	Dietary	0	214,062	9,583	223,645	0	26,370	27,988	0	3,611
9	Nursing Administration	Ō	0	0	0	0	12,686	0	0	0
10	Central Services & Supply	0	180,602	8,085	188,687	0	7,057	23,613	0	3,047
11	Pharmacy	0	0	0	0	0	31	0	v	0
12	Medical Records & Library	0	12,875	576	13,451	0	1,532	1,603	0	217
13	Social Service	0	10,470	469	10,939	0	3,904	1,369	0	177
14	Nursing and Allied Health Education	0	0	0	0	0	0	0	0	0
15	Other General Service Cost ANCILLARY SERVICE COST CENTERS	0	60,908	2,727	63,635	0	8,968	7,963	0	1,027
30	Skilled Nursing Facility	0	2,046,468	91,616	2,138,084	0	164,354	267,568	80,175	34,524
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	857	0	0	0
41	Laboratory	0	0	0	0	0	921	0	0	0
42	Intravenous Therapy	0	1,769	79	1,848	0	28	231	0	30
43	Oxygen (Inhalation) Therapy	0	0	0	0	0	0	0	0	0
44	Physical Therapy	0	71,378	3,195	74,573	0	9,781	9,332	0	1,204
45	Occupational Therapy	0	24,830	1,112	25,942	0	6,958	3,246	0	419
46	Speech Pathology	0	17,332	776	18,108	0	3,315	2,266	0	292
47	Electrocardiology	0	0	0	0	0	0	0	0	0
48	Medical Supplies Charged to Patients	0	14,643	656	15,299	0	232	1,915	0	247
49	Drugs Charged to Patients	0	8,913	399	9,312	0	5,472	1,165	0	150
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 NON-REIMBURSABLE COST CENTERS	0	0	0	0	0	0	0	0	0
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	Ō	0	0	0	0	0	0	0	0
89	Subtotals	Ō	3,359,069	150,379	3,509,448	0	284,250	360,677	80,175	44,945
90	Gift, Flower, Coffee Shops & Canteen	Ō	0	. 0	0	0	. 0	. 0	0	0
91	Barber and Beauty Shop	Ō	0	0	0	0	0	0	0	0
92	Physicians Private Offices	Ŏ	Õ	Ō	Ō	0	0	0	0	0
93	Nonpaid Workers	ŏ	ŏ	ŏ	ō	Ō	Ö	. 0	0	0
94	Patients Laundry	Ŏ	ŏ	ŏ	Ŏ	ō	Ŏ	Ö	Ō	0
95	Dental	ŏ	ŏ	ŏ	Ŏ	Ŏ	Ŏ	Ŏ	Ō	Ō
98	Cross Foot Adjustments	•	ŏ	ŏ	•	Ŏ	Ŏ	ō	Ö	Ō
99	Negative Cost Center		å	Ď		Ŏ	Ö	Ō	Ó	0
100	TOTAL	0	3,359,069	150,379	3,509,448	ŏ	284,250	360,677	80,175	44,945
-40		-	_,,	,	-,	•	-		- •	-•

ARISTACARE AT MANCHESTER Provider CCN: 31-5196 Period from 1/1/2024 to 12/31/2024

Worksheet B Part II

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ALLOCATION OF CAPITAL - RELATED COSTS

		Dietary (Meals Served) 8	Nursing Adminis- tration (Patient Days)	Central Services & Supply (Patient Days)	Pharmacy (Patient Days) 11	Medical Records & Library (Patient Days) 12	Social Service (Patient Days) 13	Nursing & Allied Health Ed. (Patient Days) 14	Activities Service (Patient Days) 15	SubTotal
1	Cap Rel Costs - Bldgs & Fixtures									
2	Cap Rel Costs - Movable Equipment Employee Benefits									
4	Administrative & General									
5	Plant Operation, Maint. & Repairs									
6	Laundry & Linen Service									
7	Housekeeping									
ė	Dietary	281,614								
9	Nursing Administration	0	12,686							
10	Central Services & Supply	0	O	222,404						
11	Pharmacy	0	0	0	31					
12	Medical Records & Library	0	0	0	0	16,883				
13	Social Service	0	0	0	0	0	16,389	_		
14	Nursing and Allied Health Education	0	0	0	0	0	0	0	01 503	
15	Other General Service Cost	0	0	0	U	U	U	U	81,593	
	ANCILLARY SERVICE COST CENTERS	281,614	12,686	222,404	31	16,883	16,389	0	81,593	3,316,305
30 31	Skilled Nursing Facility	281,814	12,686	222,404	0	10,003	10,309	Ö	01,393	0,310,303
33	Nursing Facility Other Long Term Care	0	0	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ
33	OTHER REIMBURSABLE COST CENTERS	•	•	•	•	•	_	•	_	-
40	Radiology	0	0	0	0	0	0	0	0	857
41	Laboratory	ŏ	ŏ	Ö	Ō	Ō	Ō	Ō	0	921
42	Intravenous Therapy	Ŏ	ō	Ō	Ō	Ö	0	0	0	2,137
43	Oxygen (Inhalation) Therapy	0	0	0	0	0	0	0	0	0
44	Physical Therapy	0	0	0	0	0	0	0	0	94,890
45	Occupational Therapy	0	0	0	0	0	0	0	0	36,565
46	Speech Pathology	0	0	0	0	0	0	0	0	23,981
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	17,693
49	Drugs Charged to Patients	0	0	0	0	0	0	0	0	16,099 0
50	Dental Care - Title XIX only	0	U	U	U	U	U	U	U	U
	SPECIAL PURPOSE COST CENTERS	0	0	0	0	٥	0	0	0	0
51 52	Support Surfaces Other Ancillary Service Cost Center	Ö	ŏ	ŏ	ŏ	ŏ	Ö	ő	ŏ	ő
32	NON-REIMBURSABLE COST CENTERS	•	•	•	_	•	_	-	•	•
60	Clinic	0	0	0	0	0	0	0	0	0
63	Other Outpatient Service Cost	Ō	Ō	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	281,614	12,686	222,404	31	16,883	16,389	0	81,593 0	3,509,448 0
90	Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0	0	0
91	Barber and Beauty Shop	0	0	0	0	0	ŏ	0	0	ŏ
92	Physicians Private Offices	0	0	0	0	0	0	0	0	ő
93 94	Nonpaid Workers Patients Laundry	0	0	0	0	ŏ	ŏ	ŏ	ŏ	ŏ
94 95	Dental	0	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ
98	Cross Foot Adjustments	Ö	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	_
99	Nagative Cost Center	Ö	ō	Ō	Õ	Ö	Ō	0	0	
100	TOTAL	281,614	12,686	222,404	31	16,883	16,389	0	81,593	3,509,448
_										

ARISTACARE AT MANCHESTER Provider CCN: 31-5196 Period from 1/1/2024 to 12/31/2024

Worksheet B Part II

Friday, May 23, 2025 at 4:13:34 PM

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 B	Housekeeping		
9	Dietary 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	3,316,305
31	Nursing Facility	0	0
33	Other Long Term Care	0	0
	OTHER REIMBURSABLE COST CENTERS		
40	Radiology	0	857
41	Laboratory	0	921
42	Intravenous Therapy	0	2,137
43	Oxygen (Inhalation) Therapy	0	• 0
44	Physical Therapy	0	94,890
45	Occupational Therapy	0	36,565
46	Speach Pathology	0	23,981
47	Electrocardiology	0	0
48	Medical Supplies Charged to Patients	0	17,693
49	Drugs Charged to Patients	0	16,099 0
50	Dental Care - Title XIX only SPECIAL PURPOSE COST CENTERS	U	U
51	Support Surfaces	0	0
51 52	Other Ancillary Service Cost Center	0	ŏ
JE	NON-REIMBURSABLE COST CENTERS	•	•
60	Clinic	0	0
63	Other Outpatient Service Cost	Ŏ	Ō
70	Home Health Agency Cost	Ō	Ò
71	Ambulance	0	Ō
74	Other Reimbursable Cost	0	0
84	Other Special Purpose Cost	0	0
89	Subtotals	. 0	3,509,448
90	Gift, Flower, Coffee Shops & Canteen	0	0
91	Barber and Beauty Shop	0	0
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	B 500 445
100	TOTAL	0	3,509,448

ARISTACARE AT MANCHESTER Provider CCN: 31-5196 Period from 1/1/2024 to 12/31/2024

Worksheet B-1 Friday, May 23, 2025 at 4:13:34 PM

		Cap Rel Build & Fixtures (Square Feet)	Cap Rel Movable Equipment (Square Feet) 2	Employee Benefits (Gross Salaries)	Reconcil- iation 4A	Administrative E 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 2	Cap Rel Costs - Bldgs & Fixtures Cap Rel Costs - Movable Equipment	47,484	47,484							
3	Employee Benefits	0	47,464	9,154,426						
4	Administrative & General	3,846	3,846	539,524	-3,613,853	18,784,032				
5	Plant Operation, Maint. & Repairs	4,642	4,642	146,925	0	1,162,728	38,996			
6	Laundry & Linen Service	915	915	164,301	0	269,984	915	50,607		
7	Housekeeping	419	419	461,547	0	667,553	419	0	37,662	
8	Dietary	3,026	3,026	683,826	0	1,742,572	3,026	0	3,026	151,821
9	Nursing Administration	0	0	676,112	0	838,324	0	0	0	0
10	Central Services & Supply	2,553	2,553	0	0	466,343	2,553	0	2,553	0
11	Pharmacy	0	0		0	2,027	0	0	0	0
12	Medical Records & Library	182	192	71,376	0	101,243	182	0	182	0
13	Social Service	148 0	148 0	200,572	0	257,970	148 0	0	148 0	Ö
14 15	Nursing and Allied Health Education	B61	861	417,550	Ü	592,591	861	0	861	0
15	Other General Service Cost ANCILLARY SERVICE COST CENTERS	801	901	417,550	U	392,391	901	U	961	U
30	Skilled Nursing Facility	28,929	28.929	4,813,051	٥	10,861,293	28,929	50,607	28.929	151,821
31	Nursing Facility	20,525	20,323	0,025,052	ŏ	0	,5-5	00,007	0	,
33	Other Long Term Care	ŏ	ŏ	ŏ	ŏ	Õ	Ō	ŏ	Ö	Ŏ
	OTHER REIMBURSABLE COST CENTERS	•	_	_	=					
40	Radiology	0	0	٥	0	56,642	0	0	0	0
41	Laboratory	0	0	0	0	60,864	0	0	0	0
42	Intravenous Therapy	25	25	0	0	1,848	25	0	25	0
43	Oxygen (Inhalation) Therapy	0	0	0	0	0	0	0	0	0
44	Physical Therapy	1,009	1,009	464,240	0	646,345	1,009	0	1,009	0
45	Occupational Therapy	351	351	352,265	0	459,802	351	0	351	0
46	Speech Pathology	245	245	163,137	0	219,033	245	0	245	0
47	Electrocardiology	0	0	0	0	0	0 207	0	0 207	0
48	Medical Supplies Charged to Patients	207 126	207 126	0	0	15,299 361,571	207 126	0	126	0
49	Drugs Charged to Patients	126	126	0	0	361,3/1	128	0	126	0
50	Dental Care - Title XIX only SPECIAL PURPOSE COST CENTERS	U	U	U	U	U	U	U	U	U
51	Support Surfaces	0	0	0	0	0	0	0	0	0
52	Other Ancillary Service Cost Center	Ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	Ď	ŏ
	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
BO	Malpractice Premiums & Paid Losses	0	0	o	0	0	0	0	0	0
84	Other Special Purpose Cost	. 0	0	0	0	0	0	0	0	0
89	Subtotal	47,484	47,484	9,154,426	-3,613,853	18,784,032	38,996	50,607	37,662	151,821
90	Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0	0	0
91	Barber and Beauty Shop	0	0	0	Ů	0	0	0	Û	0
92 93	Physicians Private Offices Nonpaid Workers	0	0	0	Ů	0	0	Ö	ň	ŏ
94	Patients Laundry	0	Ö	0	0	ő	0	ő	Ď	Ö
95	Dental	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ
98	Cross Foot Adjustments	ŏ	ŏ	ō	ŏ	ō	Ö	ō	Ď	Ŏ
99	Negative Cost Center	0	0	0	0	0	0	0	0	0

ARISTACARE AT MANCHESTER Provider CCN: 31-5196 Period from 1/1/2024 to 12/31/2024

Worksheet B-1 Friday, May 23, 2025 at 4:13:34 PM

		Nursing Adminis- tration (Patient Days) 9	Central Services & Supply (Patient Days)	Pharmacy (Patient Days) 11	Medical Records & Library (Patient Days) 12	Social Service (Patient Days) 13	Nursing & Allied Health Ed. (Patient Days) 14	Activities Service (Patient Days) 15
1	Cap Rel Costs - Bldgs & Fixtures							
2	Cap Rel Costs - Movable Equipment							
3	Employee Benefits							
5	Administrative & General							
6	Plant Operation, Maint. & Repairs Laundry & Linen Service							
7	Housekeeping							
8	Dietary							
9	Nursing Administration	50,607						
10	Central Services & Supply	0	50,607					
11	Pharmacy	Ŏ	0	50,607				
12	Medical Records & Library	Ŏ	Ō	0	50,607			
13	Social Service	Ō	Ō	Ō	0	50,607		
14	Nursing and Allied Health Education	0	0	0	0	. 0	0	
15	Other General Service Cost	0	0	0	0	0	0	50,607
	ANCILLARY SERVICE COST CENTERS							
30	Skilled Nursing Facility	50,607	50,607	50,607	50,607	50,607	0	50,607
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	Ō	0	Ō	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	ů	0
48	Medical Supplies Charged to Patients	0	Ŏ	0	Ö	ŏ	Ö	0
49 50	Drugs Charged to Patients	0	0	Ö	0	ŏ	0	0
20	Dental Care - Title XIX only SPECIAL PURPOSE COST CENTERS	•	· ·	U	·	·	•	v
51	Support Surfaces	0	0	0	0	0	٥	0
52	Other Ancillary Service Cost Center	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ
32	NON-REIMBURSABLE COST CENTERS	•	•	•	_	•	•	•
60	Clinic	0	0	0	0	0	0	0
63	Other Outpatient Service Cost	Ŏ	Ö	Ō	Ō	Ö	0	0
70	Home Health Agency Cost	Ō	Ō	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	50,607	50,607	50,607	50,607	50,607	0	50,607
90	Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0
91	Barber and Beauty Shop	0	0	0	Q	0	0	Q
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 MANCHESTER Provider CCN: 31-5196 Period from 1/1/2024 to 12/31/2024

Worksheet B-1

Friday, May 23, 2025 at 4:13:34 PM

		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 E Linen Service (Patient Days) 6	House- keeping (Square Feet) 7	Dietary (Meals Served) 8
102	Cost to be Allocated per Bpl	3,359,069	150,379	2,120,445	0	3,613,853	1,386,425	354,457	810,881	2,250,559
103	Unit Cost Multiplier per Bpl	70.741071	3.166940	0.231631	0.000000	0.192390	35.553005	7.004110	21.530482	14.823766
104	Cost to be Allocated per Bp2	0	0	0	0	284,250	360,677	80,175	44,945	281,614
105	Unit Cost Multiplier per Bp2	0.00000	0.000000	0.000000	0.000000	0.015133	9.249077	1.584267	1.193378	1.854908

ARISTACARE AT MANCHESTER Provider CCN: 31-5196 Period from 1/1/2024 to 12/31/2024

Worksheet B-1

Friday, May 23, 2025 at 4:13:34 PM

		Mursing Adminis- tration (Patient Days) 9	Central Services & Supply (Patient Days)	Pharmacy (Patient Days) 11	Medical Records & Library (Patient Days) 12	Social Service (Patient Days) 13	Nursing & Allied Health Ed. (Patient Days) 14	Activities Service (Patient Days) 15
102	Cost to be Allocated per Bp1	999,609	701,797	2,417	131,111	316,050		755,749
103	Unit Cost Multiplier per Bpl	19.752386	13.867587	0.047760	2.590768	6.245183	0.00000	14.933685
104	Cost to be Allocated per Bp2	12,686	222,404	31	16,883	16,389	0	81,593
105	Unit Cost Multiplier per Bp2	0.250677	4.394728	0.000613	0.333610	0.323848	0.00000	1.612287

ARISTACARE AT MANCHESTER
Provider CCN: 31-5196
Period from 1/1/2024 to 12/31/2024

Worksheet B-2

Friday, May 23, 2025 at 4:13:34 PM

Post Step Down Adjustments

Worksheet B

Part No. Line No. 2 3

Amount

1

Description

Worksheet has no records.

ARISTACARE AT MANCHESTER Provider CCN: 31-5196 Period from 1/1/2024 to 12/31/2024

Worksheet C

Friday, May 23, 2025 at 4:13:34 FM

Ratio of Cost of Charges for Ancillary and Cutpatient Cost Centers

CMS	COST CENTER	Total 1	Total Charges 2	Ratio 3
	ANCILLARY SERVICE COST CENTERS			
	OUTPATIENT SERVICE COST CENTERS			
40	Radiology	67,539	56,642	1.192384
41	Laboratory	72,574	236,932	0.306307
42	Intravenous Therapy	3,631	0	0.000000
43	Oxygen (Inhalation) Therapy	0	0	0.000000
44	Physical Therapy	828,292	647,928	1.278370
45	Occupational Therapy	568,299	1,437,815	0.395252
46	Speech Pathology	275,158	819,783	0.335647
47	Electrocardiology	0	0	0.000000
48	Medical Supplies Charged to Patients	30,058	0	0.000000
49	Drugs Charged to Patients	438,327	352,259	1.244332
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	35,077	0.000000
100	TOTAL	2,283,878	3,586,436	

ARISTACARE AT MANCHESTER Provider CCN: 31-5196 Period from 1/1/2024 to 12/31/2024

Worksheet D Part I

Friday, May 23, 2025 at 4:13:34 PM

Skilled Nursing Facility Title XVIII

PART I - ANCILLARY COST APPORTIONMENT

PART	I - ANCILLARY COST APPORTICEMENT					
		Ratio of	Health	Care	Health	Care
		cost to	Program		Program	
	Cost Center Description	charges	Part A	Part B	Part A	Part B
CMS		1	2	3	4	5
	ANCILLARY SERVICE COST CENTERS					
40	Radiology	1.192384	0	0	0	0
41	Laboratory	0.306307	0	0	0	0
42	Intravenous Therapy	0.000000	0	0	0	0
43	Oxygen (Inhalation) Therapy	0.000000	0	0	0	0
44	Physical Therapy	1.278370	433,115	0	553,681	0
45	Occupational Therapy	0.395252	490,103	0	193,714	0
46	Speech Pathology	0.335647	259,169	0	86,989	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	1.244332	195,476	0	243,237	0
50	Dental Care - Title XIX only	0.000000	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		1,377,863	0	1,077,621	0

ARISTACARE AT MANCHESTER Provider CCN: 31-5196 Period from 1/1/2024 to 12/31/2024

Worksheet D Part II

Friday, May 23, 2025 at 4:13:34 PM

Skilled Nursing Facility Title XVIII

Part II - APPORTIONMENT OF VACCINE COST

Description
Drugs charged to patients - RCC
Program vaccine charges

Program costs

nount

1.244332 0 0

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

				Ratio of Nursing		Part A
		Total Cost	Nursing &	& Allied Health	Program	Nursing & Allied
		(From	Allied Health	Costs To Total	Part A Cost	Health Costs for
		Worksheet B,	(From Wkst B	Costs - Part A	(From Wkst D	Pass Through
		Part I, Col 18	Part I, Col 14)	(Col 2 / Col 1)	Part I, Col 4)	(Col 3 X Col 4)
		1	2	3	4	5
40	Radiology	67,539	0	0.00000	0	0
41	Laboratory	72,574	0	0	0	0
42	Intravenous Therapy	3,631	0	0	0	0
43	Oxygen (Inhalation) Therapy	0	0	0	0	0
44	Physical Therapy	828,292	0	0	553,681	0
45	Occupational Therapy	568,299	0	0	193,714	0
46	Speech Pathology	275,158	0	0	86,989	0
47	Electrocardiology	0	0	0	0	0
48	Medical Supplies Charged to Patients	30,058	0	0	0	0
49	Drugs Charged to Patients	438,327	0	0	243,237	0
50	Dental Care - Title XIX only	0	0	0	0	0
51	Support Surfaces	0	0	0	0	O
	==	*******	****			
100	TOTAL	2,283,878	0		1,077,621	0

ARISTACARE AT MANCHESTER Provider CCN: 31-5196 Period from 1/1/2024 to 12/31/2024

Worksheet D-1

Friday, May 23, 2025 at 4:13:34 PM

Nursing Facility
Title XVIII

PART I - CALCULATION OF INPATTENT ROUTINE COSTS

CMS		
	DESCRIPTION	AMOUNT
1	Inpatient days incl. private	50,607
2	Private room days	0
3	Inpatient days incl. Program prvt.	9.154
4	Med. nec. Program prvt. room days	0
5	Total general Inpatient routine svc.s co	20,114,007
•	Total January Laborator Control Control	20,220,220
	PRIVATE ROOM DIFFERENTIAL ADJUSTMENT	
6	General Impatient routine service charge	4,568,734
7	General Inpatient routine service RCC	4.402534
8	Private room charges	0
9	Avg. private room per diem charge	0.00
10	Semi-private room charges	O
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	20,114,007
	PROGRAM INPATIENT ROUTINE SERVICE COSTS	
16	Adjusted general Inpatient per diem cost	397.46
17	Program routine service cost	3,638,349
18	Med. nec. program prvt. room cost	0
19	Total program general Inpatient cost	3,638,349
20	Capital related cost allocated to impati	3,316,305
21	Per diem capital related costs	65.53
22	Program capital related cost	599,862
23	Impatient routine service cost	3,038,487
24	Aggregate charges to beneficiaries for e	0
25	Total program routine service costs for	3,038,487
26	Per diem limitation	0.00
27	I/p routine service cost limitation	0
28	Reimbursable Inpatient routine service c	ō
40		-

ARISTACARE AT MANCHESTER Provider CCN: 31-5196 Period from 1/1/2024 to 12/31/2024

Worksheet D-1

Friday, May 23, 2025 at 4:13:34 PM

Computation of Inpatient Routine Costs

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

Line No.	Item Description .	Amounts
1	Total inpatient days (see instructions)	50,607
2	Program inpatient days (see instructions)	9,154
3	Total Nursing & Allied Health costs (see instructions)	0
4	Nursing & Allied Health ratio (Line 2 divided by line 1)	0.180884
5	Program Nursing & Allied Health costs for pass-through (Line 3 times line 4)	0

ARISTACARE AT MANCHESTER Provider CCN: 31-5196 Period from 1/1/2024 to 12/31/2024

Worksheet E

Friday, May 23, 2025 at 4:13:34 PM

Calculation of Reimbursement Settlement Title XVIII

PART I - SNF REIMBURSEMENT UNDER PPS

PAR	T A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF REIMBURSEMENT	
1 2	Inpatient PPS amount (See Instructions) Mursing and Allied Health Education Activities (pass through payments)	7,618,586 0
_		
3	Subtotal	7,618,586
4 5	Primary payor amounts Coinsurance	13,326 1,259,904
6	Colmbursable bad debts (From your records)	391,533
7	Raimbursable bad debts for dual eligible beneficiaries (See instructions)	195,223
8	Adjusted raimbursable bad debts. (See instructions)	254,496
9	Recovery of had debts - for statistical records only	. 0
10	Utilization review	0
11	Subtotal	6,599,852
12	Interim payments (See instructions)	6,381,265
13	Tentative adjustment	0
14	Other adjustment (See instructions) Demonstration payment adjustment amount before sequestration	Ö
	Demonstration payment adjustment amount after sequestration	ŏ
	Sequestration for non-claims based amounts (See instructions)	5,090
	Sequestration adjustment (See instructions)	126,907
15	Balance due provider/program	86,590
16	Protested amounts (Monallowable cost report items)	0
PART	I - SNF REIMBURSEMENT UNDER PPS	
	I - SNF REIMBURSEMENT UNDER PPS T B - ANCILLARY SERVICES COMPUTATION OF REIMBURSEMENT LESSER OF COST OR CHARGES	
PAR 17	T B - ANCILLARY SERVICES COMPUTATION OF REIMBURSEMENT LESSER OF COST OR CHARGES Ancillary services Part B	0
PAR 17 18	T B - ANCILLARY SERVICES COMPUTATION OF REIMBURSEMENT LESSER OF COST OR CHARGES Ancillary services Part B Vaccine cost	ō
PAR 17 18 19	T B - ANCILLARY SERVICES COMPUTATION OF REIMBURSEMENT LESSER OF COST OR CEARGES Ancillary services Part B Vaccine cost Total reasonable costs	0
PAR 17 18 19 20	T B - ANCILLARY SERVICES COMPUTATION OF REIMBURSEMENT LESSER OF COST OR CHARGES Ancillary services Part B Vaccine cost Total reasonable costs Medicare Part B ancillary charges	0 0
PAR 17 18 19 20 21	T B - ANCILLARY SERVICES COMPUTATION OF REIMBURSEMENT LESSER OF COST OR CHARGES Ancillary services Fart B Vaccine cost Total reasonable costs Medicare Fart B ancillary charges Cost of covered services	0
PAR 17 18 19 20 21	TB - ANCILLARY SERVICES COMPUTATION OF REIMBURSEMENT LESSER OF COST OR CHARGES Ancillary services Part B Vaccine cost Total reasonable costs Medicare Part B ancillary charges Cost of covered services Primary payor amounts	0 0 0
PAR 17 18 19 20 21	T B - ANCILLARY SERVICES COMPUTATION OF REIMBURSEMENT LESSER OF COST OR CHARGES Ancillary services Fart B Vaccine cost Total reasonable costs Medicare Fart B ancillary charges Cost of covered services	0 0 0 0
PAR 17 18 19 20 21 22 23	TB - ANCILLARY SERVICES COMPUTATION OF REIMBURSEMENT LESSER OF COST OR CHARGES Ancillary services Part B Vaccine cost Total reasonable costs Medicare Part B ancillary charges Cost of covered services Primary payor amounts Coinsurance and deductibles	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
PAR 17 18 19 20 21 22 23 24 24.01	TB - ANCILLARY SERVICES COMPUTATION OF REIMBURSEMENT LESSER OF COST OR CHARGES Ancillary services Part B Vaccine cost Total reasonable costs Medicare Part B ancillary charges Cost of covered services Primary payor amounts Coinsurance and deductibles Reimbursable bad debts	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
PAR 17 18 19 20 21 22 23 24 24 01 24 02	Ancillary services Computation of Reimbursement Lesser of Cost Or CHARGES Ancillary services Part B Vaccine cost Total reasonable costs Medicare Part B ancillary charges Cost of covered services Primary payor amounts Coinsurance and deductibles Reimbursable bad debts Reimbursable bad debts for dual eligible beneficiaries (see inst	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
PAR 17 18 19 20 21 22 23 24 24.01 24.02	Ancillary SERVICES COMPUTATION OF REIMBURSEMENT LESSER OF COST OR CHARGES Ancillary services Part B Vaccine cost Total reasonable costs Medicare Part B ancillary charges Cost of covered services Primary payor amounts Coinsurance and deductibles Reimbursable bad debts Reimbursable bad debts for dual eligible beneficiaries (see inst Adjusted reimbursable bad debts (see instructions)	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
PAR 17 18 19 20 21 22 23 24 24.01 24.02	T B - ANCILLARY SERVICES COMPUTATION OF REIMBURSEMENT LESSER OF COST OR CHARGES Ancillary services Part B Vaccine cost Total reasonable costs Medicare Part B ancillary charges Cost of covered services Primary payor amounts Coinsurance and deductibles Reimbursable bad debts Reimbursable bad debts for dual eligible beneficiaries (see inst Adjusted reimbursable bad debts (see instructions) Subtotal Interim adjustment	0 0 0 0 0 0 0
PAR 17 18 19 20 21 22 23 24 24.01 24.02 25 26 27	Ancillary services Part B Vaccine cost Total reasonable costs Medicare Part B ancillary charges Cost of covered services Primary payor amounts Coinsurance and deductibles Reimbursable bad debts Reimbursable bad debts for dual eligible beneficiaries (see inst Adjusted reimbursable bad debts (see instructions) Subtotal Interim adjustment Tentative adjustment	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
PAR 17 18 19 20 21 22 23 24 24.01 24.02 25 26 27 28	Ancillary Services Computation of Reimbursement Lesser of Cost or Cearges Ancillary services Part B Vaccine cost Total reasonable costs Medicare Part B ancillary charges Cost of covered services Primary payor amounts Coinsurance and deductibles Reimbursable bad debts Reimbursable bad debts Adjusted reimbursable bad debts (see instructions) Subtotal Interim adjustment Tentative adjustment Other adjustments (See instructions) Specify	0 0 0 0 0 0 0 0
PAR 17 18 19 20 21 22 23 24 24.01 24.02 25 26 27 28 28.50	Ancillary SERVICES COMPUTATION OF REIMBURSEMENT LESSER OF COST OR CHARGES Ancillary services Part B Vaccine cost Total reasonable costs Medicare Part B ancillary charges Cost of covered services Primary payor amounts Coinsurance and deductibles Reimbursable bad debts Reimbursable bad debts for dual eligible beneficiaries (see inst Adjusted reimbursable bad debts (see instructions) Subtotal Interim adjustment Tentative adjustment Other adjustments (See instructions) Specify Demonstration payment adjustment amount before sequestration	0 0 0 0 0 0 0 0
PAR 17 18 19 20 21 22 23 24 24.01 24.02 25 26 27 28 28.55	Ancillary Services Computation of Reimbursement Lesser of Cost or Cearges Ancillary services Part B Vaccine cost Total reasonable costs Medicare Part B ancillary charges Cost of covered services Primary payor amounts Coinsurance and deductibles Reimbursable bad debts Reimbursable bad debts Adjusted reimbursable bad debts (see instructions) Subtotal Interim adjustment Tentative adjustment Other adjustments (See instructions) Specify	0 0 0 0 0 0 0 0
PAR 17 18 19 20 21 22 23 24 24.01 24.02 25 26 27 28 28.55	The Ancillary Services Computation of Reimbursement Lesser of Cost or Charges Ancillary services Part B Vaccine cost Total reasonable costs Medicare Part B ancillary charges Cost of covered services Primary payor amounts Coinsurance and deductibles Reimbursable bad debts Reimbursable bad debts Adjusted reimbursable bad debts (see instructions) Subtotal Interim adjustment Tentative adjustment Other adjustments (See instructions) Specify Demonstration payment adjustment amount before sequestration Demonstration payment adjustment amount after sequestration	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
PAR 17 18 19 20 21 22 23 24 24.01 24.02 25 26 27 28 28.55 28.95	The Ancillary Services Computation of Reimbursement Lesser of Cost or Charges Ancillary services Part B Vaccine cost Total reasonable costs Medicare Part B ancillary charges Cost of covered services Primary payor amounts Coinsurance and deductibles Reimbursable bad debts Reimbursable bad debts Reimbursable bad debts for dual eligible beneficiaries (see inst Adjusted reimbursable bad debts (see instructions) Subtotal Interim adjustment Tentative adjustment Tentative adjustment (See instructions) Specify Demonstration payment adjustment amount before sequestration Demonstration payment adjustment amount after sequestration Sequestration amount (see instructions) Balance due provider/program	0 0 0 0 0 0 0 0 0 0 0 0
PAR 17 18 19 20 21 22 23 24 24.01 24.02 25 26 27 28 28.55 28.95	Ancillary services Part B Vaccine cost Total reasonable costs Medicare Part B ancillary charges Cost of covered services Primary payor amounts Coinsurance and deductibles Reimbursable had debts Reimbursable had debts for dual eligible beneficiaries (see inst Adjusted reimbursable had debts (see instructions) Subtotal Interim adjustment Tentative adjustment Other adjustments (See instructions) Specify Demonstration payment adjustment amount after sequestration Sequestration amount (see instructions)	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

ARISTACARE AT MANCHESTER Provider CCN: 31-5196 Period from 1/1/2024 to 12/31/2024

Worksheet E-1

Friday, May 23, 2025 at 4:13:34 PM

Analysis of Payments to Providers for Service Rendered

CMS #	DESCRIPTION Total interim payments paid to provider	Inpatient Mo/Day/Year 1		Mo/Day/Year 3	Amount 4
2	Interim payments payable on individual bills, eithe		0		Ō
3.01	Lump sums to Provider	07/19/2024	23,657		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		0		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		23,657		0
		_		-	
4	TOTAL INTERIM PAYMENTS		6,381,265		0
	TO BE COMPLETED BY CONTRACTOR				
5	Items Below for INTERMEDIARIES:		_		_
	Settlement to Provider		0		0
	Settlement to Provider		0		0
	Settlement to Provider		0		0
	Settlement to Program		0		0
	Settlement to Program		0		0
	Settlement to Program		0		0
5.99	SUBTOTAL		0		U
6.01	Net settlement to Provider		0		o
	Net settlement to Program		0		0
7	TOTAL MEDICARE PROGRAM LIABILITY		0		0
Name ~	Contractor:	Contractor N	umber:		
9	Name of Contractor/Number				
•	Manage Co. Commence Co.		•		•

ARISTACARR AT MANCHESTER Provider CCN: 31-5196 Period from 1/1/2024 to 12/31/2024

Worksheet G

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BALANCE SHEET

			Specific		
		General	Purpose	Endowment	Plant
CMS	ASSETS (cmit cents)	Fund	Fund	Fund	Fund
		1	2	3	4
	CURRENT ASSETS				
1	Cash on hand and in banks	1,320,578	0	0	0
2	Temporary investments	0	0	0	0
3	Notes receivable	0	0	0	0
4	Accounts receivable	3,686,216	0	0	0
5	Other receivables	1,175,825	0	0	0
	Less: allowances for uncollectible notes and				
6	accounts receivable	0	0	0	0
7	Inventory	0	0	0	0
8	Prepaid expenses	432,390	0	0	0
9	Other current assets	693,097	0	0	0
10	Due from other funds	0	0	0	0
11	TOTAL CURRENT ASSETS	7,308,106	0	0	0
	FIXED ASSETS	0	0	0	0
12	Land	0	0	0	0
13	Land improvements	0	0	0	ŏ
14	Less: Accumulated depreciation	0	0	0	ŏ
15	Buildings	•	a	0	ŏ
16	Less: Accumulated depreciation	1,017,402	0	0	0
17	Leasehold improvements		ů	ŏ	Ö
18	Less: Accumulated amortization	0 0	o o	ŭ	Ö
19	Fixed equipment	0	ŏ	0	Ö
20	Less: Accumulated depreciation	0	0	0	0
21	Automobiles and trucks	0	0	o	Ö
22	Less: Accumulated depreciation	968,196	0	ŏ	ŏ
23	Major movable equipment	1,216,670	ŏ	ŏ	ŏ
24	Less: Accumulated depreciation	1,210,670	ů	ŏ	ŏ
25	Minor equipment depreciable	0	0	ŏ	ŏ
26	Minor equipment nondepreciable Other fixed assets	265,872	ŏ	0	0
27	Other lixed assets	203,072			
28	TOTAL FIXED ASSETS	1,034,800	٥	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	6,000	0	0	0
	Manay Amuro a goding	6,000	0		0
33	TOTAL OTHER ASSETS	0,000	v 	·	· · · · · · · · · · · · · · · · · · ·
34	TOTAL ASSETS	8,348,906	0	0	0
34	Avenu nuvütü	0,540,500	•	•	•

ARISTACARE AT MANCHESTER Provider CCN: 31-5196 Period from 1/1/2024 to 12/31/2024

Worksheet G

Friday, May 23, 2025 at 4:13:34 PM

BALANCE SHEET

Company Comp				Specific		
CURRENT LIABILITIES			General	Purpose	Endowment	Plant
CURRENT LIABILITIES 35	CMS	LIABILITIES AND FUND BALANCES (cmit cents)	Fund	Fund	Fund	Fund
1,369,282			1	2	3	4
36 Salaries, wages & fees payable 660,262 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		CURRENT LIABILITIES				
36 Salaries, wages & fees payable 660,262 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	35	Accounts payable	1.369.282	0	۵	0
37 Payroll tares payable 76,962			• •	-	ā	Ō
38				Õ	Ō	ō
39			•	-	ā	
Accelerated payments 0 10			Ō	0	ū	0
1			ō	=	•	-
### Other current liabilities			Õ	0	0	٥
LONG TERM LIABILITIES			60,218	Ō	Ō	Ō
### Mortgage payable	43	TOTAL CURRENT LIABILITIES	2,166,724	0	0	0
## Motes payable		LONG TERM LIABILITIES				
Notes payable	44	Mortgage payable	0	0	0	0
Unsecured loans	45		0	0	0	0
Other long term liabilities			0	0	0	0
Other long term liabilities	47	Loans from owners	0	0	0	0
1	48		0	0	0	0
TOTAL LIABILITIES 2,166,724 0 0 0	49		0	0	0	0
CAPITAL ACCOUNTS 52 General fund balance 53 Specific purpose fund	50	TOTAL LONG TERM LIABILITIES	0	0	0	0
52 General fund balance 53 Specific purpose fund Donor created - endowment fund balance - 54 restricted Donor created - endowment fund balance - 55 unrestricted Governing body created - endowment fund 56 balance 57 Plant fund balance - invested in plant Plant fund balance - reserve for plant improvement, replacement and expansion 56 for the fund balance - fund for the fund fund balance - reserve for plant 58 improvement, replacement and expansion 59 TOTAL FUND BALANCES 6,182,182 0 0 0 0 0 0 0 0 0 0 0 0 0	51	TOTAL LIABILITIES	2,166,724	0	0	0
Specific purpose fund Donor created - endowment fund balance - 54 restricted Donor created - endowment fund balance - 55 unrestricted Governing body created - endowment fund 56 balance 57 Plant fund balance - invested in plant Plant fund balance - reserve for plant 58 improvement, replacement and expansion 59 TOTAL FUND BALANCES 6,182,182 0 0 0 0 0 0 0 0 0 0 0 0 0		CAPITAL ACCOUNTS				
Donor created - endowment fund balance -	52	General fund balance	6,182,182			
74 restricted 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	53	Specific purpose fund		0		
Donor created - endowment fund balance -		Donor created - endowment fund balance -				
S5 Unrestricted Governing body created - endowment fund S6 balance S7 Plant fund balance - invested in plant S8 Improvement, replacement and expansion S7 TOTAL FUND BALANCES S6,182,182 O O O O O O O O O	54	restricted		0	0	
Governing body created - endowment fund 56 balance 0 57 Plant fund balance - invested in plant Plant fund balance - reserve for plant 58 improvement, replacement and expansion 59 TOTAL FUND BALANCES 6,182,182 0 0 0		Donor created - endowment fund balance -				
balance 0 Flant fund balance - invested in plant 0 Plant fund balance - reserve for plant improvement, replacement and expansion 0 TOTAL FUND BALANCES 6,182,182 0 0 0	55				0	
57 Plant fund balance - invested in plant Plant fund balance - reserve for plant improvement, replacement and expansion 58 TOTAL FUND BALANCES 6,182,182 0 0		Governing body created - endowment fund				
Plant fund balance - reserve for plant 58 improvement, replacement and expansion 59 TOTAL FUND BALANCES 6,182,182 0 0	56				0	_
58 improvement, replacement and expansion 0 TOTAL FUND BALANCES 6,182,182 0 0 0 TOTAL FUND BALANCES 6,182,182 0 0 0	57					0
59 TOTAL FUND BALANCES 6,182,182 0 0 0						_
7,000,000,000,000	58	improvement, replacement and expansion				0
	59	TOTAL FUND BALANCES	6,182,182	0	0	-
	60	TOTAL LIABILITIES & FUND BALANCES	8,348,906	0	0	

ARISTACARE AT MANCHESTER Provider CCN: 31-5196 Period from 1/1/2024 to 12/31/2024

Worksheet G-1

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STATEMENT OF CHANGES IN FUND BALANCES

		GENERAI	L FUND 2	SPECIFIC FURPOSE 1	FUND 4	ENDOWMENT FUND 5 6		PLANT F	FUND 8
1 2	Fund balances - beginning Net income (loss)		6054359 129324		0		0	., .	0
3	Total		6183683		0		0		0
4	Additions (Credit adjustments)	0		0		0		U	
5		U		0		0		ň	
D 7		0		Õ		Õ		ŏ	
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Ğ		ŏ		ō		Ō		0	
•									
10	Total Additions		0		0		0		0
11	Subtotal		6183683		0	_	0	_	0
12	Deductions (Debit adjustments)	0		Q		0		0	
13		1501		Ō		0		0	
14		0		0		0		0	
15		D		Ü		V		0	
16		0		Ů,		0		0	
17		U		· · · · · · · · · · · · · · · · · · ·				• .	
10	Total deductions		1501		0		0		0
18 19	Fund balances - ending		6182182		ŏ		Ŏ		Ö

ARISTACARE AT MANCHESTER Provider CCN: 31-5196 Period from 1/1/2024 to 12/31/2024

Worksheet G-2 Part I

Friday, May 23, 2025 at 4:13:34 PM

Statement of Patient Revenues and Operating Expenses

PART I - PATIENT REVENUES

CMS	REVENUE CENTER	Inpatient	Outpatient	Total
		1	2	3
	GENERAL INPATIENT ROUTINE CARE SERVICES			
1	Skilled Nursing Facility	21,306,142		21,306,142
2	Nursing Facility	0		0
4	Other Long Term Care	0		0
5	Total general Inpatient care services	21,306,142		21,306,142
	ALL OTHER CARE SERVICES			
6	Ancillary services	796,209	0	796,209
7	Clinic		0	0
8	Home Health Agency Cost		0	0
9	Ambulance		0	0
13		0	0	0
14	Total Patient Revenues	22,102,351	0	22,102,351

ARISTACARE AT MANCHESTER Provider CCN: 31-5196 Period from 1/1/2024 to 12/31/2024

Worksheet G-2 Part II

Friday, May 23, 2025 at 4:13:34 PM

Statement of Patient Revenues and Operating Expenses

PART II - OPERATING EXPENSES

CMS	Description		
" ₁	Operating Expenses	21,786,188	
2	Additions	0	
3		0	
4		0	
5		0	
6		Ŏ	
7		o o	
•			
8	Total Additions	0	
9	Deductions	0	
10	Decine Crous	0	
11		Õ	
12		ů	
13		Ŏ	
13		-	
14	Total Deductions	0	
74	TOUR DEGLECTIONS	-	
15	Total Operating Expenses	21,786,188	

ARISTACARE AT MANCHESTER Provider CCN: 31-5196 Period from 1/1/2024 to 12/31/2024

Worksheet G-3 Friday, May 23, 2025 at 4:13:34 PM

Statement of Revenues and Expenses

CIAS #	Description		
1	Total Patient Revenues		22,102,351
2	Less: contractual allowances and		200,120
3	Net Patient Revenues (Line 1 - 2)		21,902,231
4	Less: total operating expenses		21,786,188
5	Net income from service to patients (Line 3 - 4)		116,043
-	Other Income:		
6	Contributions, donations, bequests, etc.	0	
7	Income from investments	13,442	
8	Revenues from communications (Telephone and Internet service)	0	
9	Revenues from television and radio service	ŏ	
10	Purchase discounts	ō	
11	Rebates and refunds of expenses	ō	
12	Parking lot receipts	Õ	
13	Revenue from laundry and linen service	Ô	
14	Revenue from meals sold to employees and quests	å	
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	117	
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	-278	
	COVID-19 PHE Funding	0	
	•		
25	Total other income		13,281
26	Total		129,324
27	Other Expenses (specify)	0	
28	• • •	0	
29		0	
30	Total other expenses		0
31	Net income (or loss) for the period		129,324