## ARISTACARE AT WHITING, LLC

Financial Statements

December 31, 2024





#### Member American Institute of Certified Public Accountants NYS Society of Certified Public Accountants

#### 1333 60th Street • Brooklyn, NY 11219 718-232-1111 • www.snfco.com

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#### INDEPENDENT AUDITORS' REPORT

To the Members of Aristacare at Whiting, LLC Cranford, NJ

#### Report on the Audit of the Financial Statements

#### **Opinion**

We have audited the accompanying financial statements of Aristacare at Whiting, 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 Whiting, 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 Whiting, 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 Whiting, 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 Whiting, 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 Whiting, 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 Brooklyn, New York
May 15, 2025 control-related matters that we identified during the audit.

May 15, 2025

ASSETS		
Current assets:	\$	1,088,579
Cash - restricted	Ψ	56,642
Accounts receivable - net		2,116,173
Prepaid expenses		212,966
Due from related entities	_	112,031
Total current assets		3,586,391
Property and equipment, net		686,514
Right-of-use lease assets - operating leases - net	_	5,975,260
Total Assets	\$	10,248,165
LIABILITIES AND MEMBERS' EQUITY		
Current liabilities:		
Accounts payable	\$	2,409,259
Accrued expenses and taxes		1,274,993
Current portion of lease liability - operating leases		1,207,150
Loans and exchanges		123,481
Patients' funds and deposits payable	_	214,754
Total current liabilities		5,229,637
Long term liabilities:		
Long-term portion of lease liability - operating leases	_	4,768,110
Total liabilities		9,997,747
		2,222,22
Members' equity	_	250,418

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

Revenues	\$	18,870,701
Operating expenses	_	19,085,144
Loss from operations		(214,443)
Non-operating revenue (expenses) Interest income Interest expense	_	1,339 (9,961)
Net Loss		(223,065)
Members' equity beginning of year		1,012,483
Members' distributions	_	(539,000)
Members' equity end of year	\$	250,418

Cash flows from operating activities: Net loss	\$	(223,065)
Adjustments to reconcile net loss to net cash		
provided by (used in) operating activities:		
Depreciation and amortization		175,977
Non-cash portion of lease expense for operating leases		1,131,380
Repayments of lease liability - operating leases		(1,131,380)
Changes in operating assets and liabilities:		
Accounts receivable		309,678
Prepaid expenses		(30,293)
Loans and exchanges		41,887
Accounts payable		342,492
Due from related entities		214,312
Accrued expenses		696,644
Patients' funds and deposits payable		(24,588)
Net cash provided by operating activities		1,503,044
Cash flows from investing activities:		
Purchase of equipment		(209,580)
Cash flows from financing activities:		
Members' distributions		(539,000)
Net increase in cash and restricted cash		754,464
Cash and restricted cash at beginning of year	_	390,757
Cash and restricted cash at end of year	\$	1,145,221
Supplemental disclosure of cash flow information:		
Cash paid during the year for:		
Interest	\$	9,961

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

#### Nature of Operations

Aristacare at Whiting, LLC, (the "Company") was formed in the State of New Jersey on April 16, 2008, with a perpetual life. Effective June 1, 2008, the limited liability company was licensed to operate a long-term care facility consisting of 180 long term beds, in Whiting, New Jersey.

#### Accounts Receivable and Allowance for Doubtful Accounts

Accounts receivable consist primarily of fees due from residents and are noninterest bearing. Accounts receivable presented net of an allowance for credit losses, which is an estimate of amounts that may not be collectible.

The Company performs ongoing credit evaluations of its customers but generally does not require collateral to support accounts receivable. The allowance for credit losses is based on the Company's assessment of the collectability of assets pooled together with similar risk characteristics. The Company monitors the collectability of its trade receivables as one overall pool due to all trade receivables having similar risk characteristics. The Company estimates its allowance for credit losses based on its historical collection trends, the age of outstanding receivables, existing economic conditions and reasonable forecasts. If events or changes in circumstances indicate that specific receivable balances may be impaired, further consideration is given to the collectability of those balances, and the allowance is adjusted accordingly. The balance for the allowance for credit losses for the year ended December 31, 2024, was \$191,582.

#### Property and equipment

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

#### 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)

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.

#### 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.

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

#### Advertising

Advertising costs, except for costs associated with direct-response advertising, are expensed when incurred. The costs of direct-response advertising are capitalized and amortized over the period during which future benefits are expected to be received.

#### Estimates and Basis of Accounting

The preparation of financial statements in conformity with the 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. The financial statements are prepared on the accrual basis in accordance with accounting principles generally accepted in the United States of America.

#### Cash and Cash Equivalents

The Companies 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	\$ 1,088,579
Restricted cash for residents	56,642
Total	\$ 1,145,221

#### 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's net income. Guaranteed payments that are intended as payments of interest on capital accounts are not accounted for as expenses of the Company, but rather as part of the allocation of net income.

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

#### 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:

	Lite <u>(Years)</u>		2024
Furniture and equipment	5-7	\$ -	2,117,055
Leasehold improvements	10		3,843,889
<del>-</del>		_	6,060,944
Less accumulated depreciation			(5,374,429)
•		\$ _	686,515
		-	

Depreciation expense was \$175,977 for the year.

#### Note 3 – Advertising:

Advertising expenses were \$159,887 for the year. There were no direct response advertising costs either capitalized or expensed.

#### Note 4 - Revenues:

Approximately 53% of revenues during the year were derived from billings to the New Jersey Department of Health for stays by Medicaid patients.

Approximately 25% of revenues during the year were 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 5 - Contracted Services:

The facility has services that are contracted from outside companies.

#### Note 6- Employee Benefit Plans:

Effective June 1, 2008, 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 \$37,157 for the year.

#### Note 7 - Leases:

#### Lease Policies:

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

No additional leases were capitalized in 2024.

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	\$	8,167,005
Less: Accumulated amortization		(3,398,895)
	\$	4,768,110
Lease Liabilities		
Current portion	\$	1,287,995
Long-term portion		3,480,115
-	\$	4,768,110

#### Description of leases:

The Company occupies its premises under an operating lease with a related entity expiring in May 2028. The lease provides for an annual base rent plus all real estate taxes and operating expenses. On November 1, 2014, the lease was amended for a second time due to GK refinancing for a mortgage that is insured by the Federal Housing Administration (HUD). Annual base rent is now \$1,560,000, with no annual

#### Note 7 - Leases: (continued)

increases. Base rent includes monthly payments towards real estate tax and other reserves (see note 9). Lease obligation was \$1,560,000 for the year. In 2024, a verbal agreement was reached with the landlord (GK), that if certain financial milestones were reached by the Company, there would be additional rent due to GK. For 2024 that addition amounted to \$500,000 making total lease obligation \$2,060,000.

#### Quantitative lease information

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

Operating lease cost

\$ 2,060,000

Other lease information:

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

Operating cash flows from operating leases

\$ (1,207,150)

Weighted-average remaining lease term:

Operating leases

3.4 years

Weighted-average discount rate:

Operating leases

6.5%

#### 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		1,560,000
2026		1,560,000
2027		1,560,000
2028	_	650,000
Total minimum payments		5,330,000
Less effects of discounting		561,890
Lease obligations recorded at December 31, 2024		4,768,110
Less current portion		1,287,995
Long-term lease obligations	\$_	3,480,195,

#### **Note 8 – Economic Dependency:**

During the year, the Company purchased a substantial portion of its services from two vendors. Purchases from these vendors were approximately \$1,837,605. The balances due to these vendors and included in accounts payable at December 31, 2024, was \$1,313,319.

#### Note 9 – Concentration of Credit Risk:

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. (continued)

As of December 31, 2024, the Company had approximately 53% of its receivables due from the New Jersey Department of Health, and 25% of its receivables due from the Federal government for Medicare parts A and B recipients.

#### **Note 10 - Related Party Transactions:**

The Company obtained fiscal services during the year from a related company, which is related through common ownership. Total services purchased during the year amounted to \$1,178,148. On December 31, 2024, there was no balance due to this company.

The Company leases its facility and the right to its license from GK Whiting Holdings, LLC ("GK") which is related through common ownership (see note 7).

#### **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 it is ascertained.

The Company's activity is reported to the bank on a quarterly basis as part of the borrowing agreement of its landlord, GK, made upon refinancing its mortgage, that is insured by the Federal Housing Administration (HUD). The balance due the bank on the books of GK as of December 31, 2024, was \$15,262,176.

#### ARISTACARE AT WHITING, LLC Supplementary Schedules - Revenues Year Ended December 31, 2024

_			Per :	Patient Day
Revenues - current:				
Medicaid - NJ	\$	9,912,806	\$	288.25
Medicare - Part A		4 <i>,777,</i> 155		837.95
Private		791,586		390.33
HMO		1,677,374		579.40
Respite	_	1,163,521		288.00
Total current year		18,322,442	\$	371.22
Other revenues:				
Ancillary - Other		438,975		
Ancillary - Part B	•	101,602		
Other	-	7,682		
Total other revenues		548,259		
Total revenues	\$	18,870,701		

#### ARISTACARE AT WHITING, LLC Supplementary Schedules - Patient Days Year Ended December 31, 2024

Skilled nursing facility:		Patient Days	Percent of Total
Medicaid	; · Y	34,390	70.14%
Medicare		5,701	11.62%
Private		2,028	4.13%
HMO		2,895	5.90%
Respite		4,040 49,054	8.20% 99.99%
Percent occupancy		74.46%	

ARISTACARE AT WHITING
Provider CCN: 31-5309
Period from 1/1/2024 to 12/31/2024

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

Worksheet

Tuesday, May 20, 2025 at 9:37:19 AM

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

PART I - COST										
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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 WHITING Provider CCN: 31-5309 Period from 1/1/2024 to 12/31/2024

Worksheet S-2 Part I

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY COMPLEX ADDRESS:

47 City / State / Zip

Tuesday, May 20, 2025 at 9:37:19 AM

Skilled Nursing Facility and Skilled Nursing Facility Complex Identification Data

CMS	<b></b>						
*							
1	Street / P.O. Box:	22 Schoolhouse Road					
2	City / State / Zip:	WHITING	ŊJ	08759			
3	County / CBSA Code / Urban/Rural:	Ocean	35154	Urban			
					Payment S		
SNF A	ED SNF-BASED COMPONENT IDENTIFICATION				P., O. 01	. N.	
			*******	DATE CERTIFIED	V XVIII		
CMS	COMPONENT	COMPONENT NAME	PROVIDER	GERTIFIED	4 5	6	
•	0	1	2 31 <b>–</b> 5309	01/01/1995	• 5	•	
4	SNF Nursing Facility	Aristacare at Whiting	37-3303	01/01/1993			
5 7	SNF-Based BHA						
11	SNF-Based OLTC						
13	Other						
14	Cost Reporting Period (mm/dd/yyyy)		01/01/2024 12/31/	2024			
15	Type of Control (See Instructions)		5				
	OF FREESTANDING SKILLED NURSING FACILITY		_				
16	Is this a distinct part skilled nursing :	facility that meets the re	quirements?			n	•
17	Is this a composite distinct part skille	d nursing facility that me	sts the requirements?			N	
18	Are there any costs included in Workshee			d organizations?		Yes	·
MISCE	LIANEOUS COST REPORTING INFORMATION						
19	Is this a low Medicare Utilization cost :	report, enter "Y" for yes	or "N" for no.			N	
	If the response to line 19 is yes, Does	this cost report meet your	contractor's criteria	for filing a low			
	l utilization cost report? (Y/N)					n	
DEPRE	CLATION - ENTER THE AMOUNT OF DEPRECIATION	REPORTED IN THIS SNF FOR	THE METHOD INDICATED O	N LINES 20 - 22.			
20	Straight Line				437	7,265	
21	Declining Balance.						
22	Sum of the Years' Digits				400		
23	Sum of lines 20 through 22				4.3	7,265	
24	If depreciation is funded, enter the bal					N	
25	Were there any disposal of capital asset					N	
26	Was accelerated depreciation claimed on	any assets in the current	or any prior cost repo	his cost renort		44	
27	Did you cease to participate in the Medi- applies (See FRM 15-1, Chapter 1)?	care program at the end of	the beriod to which t	mra coat report		M	
29	Was there a substantial decrease in heal	th incurrace proportion of	allowable cost from n	rior cost reports?		N	
	MAS there a substantial decrease in hear IS FACILITY CONTAINS A PUBLIC OR NON-PUBLIC				THE	-	
	OF COSTS OR CHARGES, ENTER 'Y' FOR EACH C						
DOMBER	Of Cools of Chemiss, man 1 100 200 0			Part A	Part B	Other	
29	Skilled Nursing Facility			No	No		
30	Mursing Facility						
32	SNF-Based HHA						
36	SNF-Based OLTC						
						A\M	
	Is the skilled nursing facility located .	in a state that certifies	the provider as a SNF	regardless of the			
37	level of care given for Titles V & XIX					n	
38	Are you legally-required to carry malpra					N	
	Is the malpractice a "claims-made:", or	"occurrence" policy? If th	a policy is "claims-ma	de" enter 1. If			
39	policy is "occurrence", enter 2.						
	What is the liability limit for the malp		column 1 the monetary	limit per			
40	lawsuit. Enter in column 2 the monetary	limit per policy year.				-	alf
				Durandama - Dad		_	
				Premiums Pai	re resses	Insura	uce
41	List malpractice premiums and paid losse	<b>s</b>				Y/N	
			. Administration and G	onemal cost conter	•	1/14	
42	Are malpractice premiums and paid losses Enter Y or N. If yes, check box, and su	reported in other than th	isting cost centers and d	d amounts	ŗ	N	
42	Are there any home office cost as define	d in CMC Dub 15-1 chapter	102 Enter V for Yes o	r N for ro. in coll	17910		
43	<del>-</del>	a in the sm 13-1, thapter	MILES 1 104 165 C	,		N	
43	1. If line 43 = "Y", and there are costs f	or the home office ester	the home office chain	number and enter ti	ne name		
44	and address of the home office on line						
45	Name / Contractor Name / Contractor Numb						
40	/ /	<del></del>					
46	Street / PO Box						

## ARISTACARE AT WHITING Provider CCN: 31-5309 Period from 1/1/2024 to 12/31/2024

Worksheet S-2 Part II Tuesday, May 20, 2025 at 9:37:19 AM

#### Skilled Mursing Facility and Skilled Mursing Facility Healthcare Complex Reimbursement Questionare

Line			_					
# PPOSETI	DER ORGANIZATION AND OPERATION		1	2	3	4		
PROVI	Has the provider changed ownership immediately prior to	the beginning of						
1	the cost reporting period?		N					
_	Has the provider terminated participation in the Medica	re Program? If						
	column 1 is yes, enter in column 3, "V" for voluntary	or "I" for						
2	involuntary		N					
	Is the provider involved in business transactions, incl							
	contracts, with individuals or entities that are relat							
	or its officers, medical staff, management personnel,							
_	board of directors through ownership, control, or fami	ly and other	Y					
3	similar relationships?		Y					
FINAN	CIAL DATA AND REPORTS	bublic Resembles						
	Were the financial statements prepared by a Certified I If yes, enter in column 2 "A" for Audited, "C" for Com							
	Reviewed. Submit complete copy or enter date available							
4	instructions) If no, see instructions.	.e in column 3. (see	и					
•	Are the cost report total expenses and total revenues of	lifferent from those	<del></del>					
5	on the filed financial statements? If yes, submit rec		N					
	/ED EDUCATIONAL ACTIVITIES							
	Column 1: Were costs claimed for Nursing School? Column	2: Is the						
6	provider the legal operator of the program?		N					
7	Were costs claimed for Allied Health Programs? (see ins		n					
	Were approvals and/or renewals obtained during the cost							
8	for Nursing School and/or Allied Health Program? (see	instructions)	n					
BAD D								
9	Is the provider seeking reimbursement for bad debts? (s		Y					
	If line 9 is Yes, did the provider's bad debt collection		N					
10	during this cost reporting period? If Yes, submit copy If line 9 is Yes, are patient deductibles and/or coins		N					
11	Yes, see instructions.	intence waived: it	N					
11	Have total beds available changed from prior cost repor	rting period? If						
12	Yes, see instructions.	. cang peaser	N					
PSER			•••					
	Was the cost report prepared using the PSER only? If y	es, enter the paid						
	through date of the PSER used to prepare this cost rep							
13	Instructions)		Y	04/25/2025	Y	04/25/2025		
	Was the cost report prepared using the PSER for total a	ind the provider's						
	records for allocation? If yes enter the paid through	date of the PSER						
14	used to prepare this cost report.		N		N			
	If line 13 or 14 is yes, were adjustments made to PSER							
	claims that have been billed but are not included on t	the PSER used to			N			
15	file this cost report? If yes, see instructions.	DOED date for	Я		N			
	If line 13 or 14 is yes, then were adjustments made to		N		N			
16	corrections of other PS&R Report information? If yes, If line 13 or 14 is yes, then were adjustments made to		N					
17	Other?	awan warea LUL	n		N			
17	Was the cost report prepared only using the provider's	records? If wes.			•			
18	see Instructions.		n		N			
COST	REPORT PREPARER CONTACT INFORMATION		1		2			:
19	First name/Last Name/Title	Marinela		Shqina			Preparer	

Zimmet Healthcare Services Group LLC

costreports@shealthcare.com

732-970-0733

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Employer.

Telephone number/Email address.

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## ARISTACARE AT WHITING Provider CCN: 31-5309 Period from 1/1/2024 to 12/31/2024

Worksheet S-3 Part I

Tuesday, May 20, 2025 at 9:37:19 AM

#### Skilled Nursing Facility and Skilled Mursing Facility Health Care Complex

PART 1	I - STATISTICAL DATA									
		No. of	Bed days ·			npatient Days -				
CMB	Component	Beds	Available	Title V	Title XVIII	Title XIX	Other	Total		
#	-	1	2	3	4	5	6	7		
1	Skilled Nursing Facility	230	84,180	0	5,680	34,442	8,920	49,042		
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	230	84,180	0	5,680	34,442	8,920	49,042		
				- Discharges				- Average Leng	th of Stav	
CMS	Component	Title V	Title XVIII	Title XIX		Total		Title XVIII	Title XIX	Total
CMS	Component	11116	9	10	11	12	13	14	15	16
*,	Skilled Nursing Facility	ັດ	142	96	169	407	0.00	40.00	358.77	120.50
•	Nursing Facility	ň		0	0	0	0.00		0.00	0.00
Ž	Home Health Agency Cost	J		•	•	Ď			****	0.00
-	Other Long Term Care				0	Ď				0.00
9	Total	0	142	96	169	407	0.00	40.00	358.77	120.50
	10041	J	142	,	200		0.00			
				- Admissions			B	TE		
CMS	Component	Title V	Title XVIII	Title XIX	Other	Total	Paid	Non-Paid		
	•	17	18	19	20	21	22	23		
" <b>1</b>	Skilled Nursing Facility	0	154	64	177	395	120.96	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	154	64	177	395	120.96	0		

# ARISTACARE AT WHITING Provider CCN: 31-5309 Period from 1/1/2024 to 12/31/2024

Worksheet S-3 Part II

Tuesday, May 20, 2025 at 9:37:19 AM

#### SNF Wage Index Information

PART	II - DIRECT SALARIES		Reclass.		Paid Hours	•
		•				Average
			from Wkst.		to Salary	Hourly
CMS		Reported 1	A-0 2	Salaries	to salary	Wage 5
۳.	Mahal Galama	-		_	-	_
1	Total Salary	7,722,839	0	7,722,839		30.70
2	Physician salaries - Part A Physician salaries - Part B	0	0	0	0.00	
4		0	0	0		
-	Home office personnel	Ü	0	0	0.00	
5	Sum of lines 2 through 4		•	0		
6	Revised wages (line 1 - 5)	7,722,839	0	7,722,839		30.70
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	Hospica	٥	0	0	0.00	
11	Other Excluded Areas	0	0	0	0.00	
12	Subtotal Excluded salary (Sum of lines 7-11)	0	0	0	0.00	
		*******				********
13	Total Adjusted Salaries (Line 6 - 12)	7,722,839	0	7,722,839	251,587.00	30.70
	OTHER WAGES AND RELATED COSTS					
14	Contract Labor: Patient Related & Mgmt	1,255,920	0	1,255,920	33,594.00	37.39
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)	2,060,552	0	2,060,552		
18	Wage related costs (See Part IV)	0	0	0		
19	Wage related costs (excluded units)	0	0	0		
20	Physicians Part A - WRC	0	0	0		
21	Physicians Part B - WRC	0	0	0		
	•					
22	Total Adjusted Wage Related cost	2,060,552	0	2,060,552		

# ARISTACARE AT WHITING Provider CCM: 31-5309 Period from 1/1/2024 to 12/31/2024

Worksheet 8-3 Part III

Tuesday, May 20, 2025 at 9:37:19 AM

#### SNF Wage Index Information

PART III - OVERHEAD COSTS - DIRECT SALARIES

14	Total	3,130,509	0	3,130,509	128,146	24.43
13	Other General Service	342,293	0	342,293	12,420	27.56 
12	Nursing and Allied Health Ed. Act.	240.002	•	242 202	10 400	27 66
11	Social Service	160,773	0	160,773	4,112	39.10
10	Medical Red.s & M/R Library	71,407	Ü	71,407	2,581	27.67
9	Pharmacy	71 407	U	77 407	2 501	0.00
8	Central Services & Supply	O O	o o	ŭ	ŭ	
7	Nursing Administration	665,870	Ü	665,870	13,149	50.64 0.00
6	Dietary	596,175	U	596,175	31,246	19.08
5	Housekeeping	652,016	-36,919	615,097	35,725	17.22
4	Laundry & Linen Service	0	36,919	36,919	2,030	18.19
3	Plant Operation, Maint. & Repairs	98,548	0	98,548	4,333	22.74
2	Administrative & General	543,427	0	543,427	22,550	24.10
1	Employee Benefits	0	0	0	0	0.00
#		1	2	3	4	
C245		Reported	<b>A-</b> 6	Salaries	to Salary	Wage
		Amount	from Wkst.	Adjusted	Related	Hourly
			of Salaries		Paid Hours	Average
			Reclass.			
PART	III - OVERHEAD COSTS - DIRECT SALARIES					

# ARISTACARE AT WHITING Provider CCN: 31-5309 Period from 1/1/2024 to 12/31/2024

Worksheet S-3 Part IV

Tuesday, May 20, 2025 at 9:37:19 AM

#### SNF Wage Related Costs

CMS	Description	
#		
	RETIREMENT COST	
1	401K Employer Contributions	37,157
2	Tax Sheltered Annuity (TSA) Employer Contribution	0
3	Qualified and Non-Qualified Pension Plan Cost	1,500
4	Prior Year Pension Service Cost	0
	PLAN ADMINISTRATIVE COSTS (Paid to External Organization)	
5	401K/TSA Plan Administration fees	0
6	Legal/Accounting/Management Fees-Fension Plan	0
7	Employee Managed Care Program Administration Fees	0
	HEALTH AND INSURANCE COST	
8	Realth Insurance (Purchased or Self Funded)	1,007,523
9	Prescription Drug Plan	0
10	Dental, Hearing and Vision Plan	14,686
11	Life Insurance (If employee is owner or beneficiary)	0
12	Accidental Insurance (If employee is owner or beneficiary)	0
13	Disability Insurance (If employee is owner or beneficiary)	0
14	Long-Term Care Insurance (If employee is owner or beneficiary)	0
15	Workers' Compensation Insurance	288,302
16	Retirement Health Care Cost (see instructions)	0
	TAKES	
17	FICA-Employers Portion Only	598,900
18	Medicare Taxes - Employer Fortion Cnly	0
19	Unemployment Insurance	0
20	State or Federal Unemployment Taxes	112,484
	OTHER	
21	Executive Deferred Compensation	0
22	Day Care Cost and Allowances	0
23	Tuition Reimbursement	0
24	Total Wage Related Cost (Lines 1-23)	2,060,552
	PART B OTHER THAN CORE RELATED COST	
25	Other Wage Related Costs	O

# ARISTACARE AT WHITING Provider CCN: 31-5309 Period from 1/1/2024 to 12/31/2024

Worksheet S-3 Part V

Tuesday, May 20, 2025 at 9:37:19 AM

#### SNF Reporting Of Direct Care Expenditures

#### PART V - OVERHEAD COSTS - DIRECT SALARIES

	V - OVERHEAD COSTS - DIRECT SALARIES	Amount Reported	Fringe Benefits	Adjusted Salaries	Paid Hours Related to Salary	Average Hourly Wage
CMS #		. neported	2	3	CO SELETY	##### 5
#	DIRECT SALARIES		•	3	. •	•
	NURSING OCCUPATIONS					
1	Registered Nurses (RNs)	269,707	71,961	341,668	4,593	74.39
2	Licensed Practical Nurses (LPMs)	2,100,120	560,339	2,660,459	48,357	55.02
3	Certified Nursing Assistants/Nursing Assistants/Aides	1,558,165	415,738		57,674	34.23
4	Total Nursing (Sum of 1 - 3)	3,927,992	1,048,038	4,976,030	110,624	44.98
		, ,				
5	Physical Therapists	197,039	52,573	249,612	4,157	60.05
6	Physical Therapy Assistants	97,051	25,895	122,946	2,047	60.06
7	Physical Therapy Aides	0	0	0	0	0.00
8	Occupational Therapists	79,171	21,124	100,295	1,670	60.06
9	Occupational Therapy Assistants	109,470	29,208	138,678	2,309	60.06
10	Occupational Therapy Aides	0	0	0	0	0.00
11	Speech Therapists	76,197	20,330	96,527	1,608	60.03
12	Respiratory Therapists	88,296	23,558	111,854	1,992	56.15
13	Other Medical Staff	0	0	0	0	0.00
	CONTRACT LABOR					
	NURSING OCCUPATIONS					
14	Registered Murses (RMs)	18,094		18,094	260	69.59
15	Licensed Practical Nurses (LPNs)	214,051		214,051	3,896	54.94
16	Certified Mursing Assistants/Mursing Assistants/Aides	1,023,774	_	1,023,774	29,438	34.78
17	Total Nursing (Sum of 14 - 16)	1,255,919		1,255,919		37.39
18	Physical Therapists	0		0	0	0.00
19	Physical Therapy Assistants	0		0	0	0.00
20	Physical Therapy Aides	0		0	0	0.00
21	Occupational Therapists	0		0	0	0.00
22	Occupational Therapy Assistants	0		0	0	0.00
23	Occupational Therapy Aides	0		0	0	0.00
24	Speech Therapists	0		0	0	0.00
25	Respiratory Therapists	0		0	0	0.00
26	Other Medical Staff	0		0	0	0.00

## ARISTACARE AT WHITING Provider CCN: 31-5309 Period from 1/1/2024 to 12/31/2024

#### Worksheet A Tuesday, May 20, 2025 at 9:37:19 AM

#### Reclassification and Adjustment of Trial Balance of Expenses

								Net
					Reclassi-	Reclassified Trial	Adjust- ments to	Expenses for Cost
~~	COST CENTER DESCRIPTION	Salaries	Other	Total	fications	Balance	Expenses	Allocation
CMS #	COBT CENTER DESCRIPTION	1	2	3	4	5	6	7
	GENERAL SERVICE COST CENTERS	_	_	•				
1	Cap Rel Costs - Bldgs & Fixtures		2,275,054	2,275,054	-74,078	2,200,976	-897,485	1,303,491
2	Cap Rel Costs - Movable Equipment		31,583	31,583	74,078	105,661	3,034	108,695
3	Employee Benefits	0	2,109,492	2,109,492	0	2,109,492	139,465	2,248,957
4	Administrative & General	543,427	2,981,265	3,524,692	0	3,524,692	-472,308	3,052,384
5	Plant Operation, Maint. & Repairs	98,548	500,341	598,889	0	598,889	11,221	610,110
6	Laundry & Linen Service	0	9,252	9,252	36,919	46,171	0	46,171
7	Housekeeping	652,016	117,844	769,860	-36,919	732,941	0	732,941
8	Dietary	596,175	540,812	1,136,987	0	1,136,987	-600	1,136,387
9	Nursing Administration	665,870	1,259	667,129	0	667,129	0	667,129
10	Central Services & Supply	0	284,126	284,126	0	284,126	0	284,126
11	Pharmacy	0	0	0	0	0	0	0
12	Medical Records & Library	71,407	0	71,407	0	71,407	-125	71,282
13	Social Service	160,773	0	160,773	0	160,773	0	160,773
14	Nursing and Allied Health Education	0	0	0	0	0	0	0
15	Other General Service Cost	342,293	25,923	368,216	0	368,216	0	368,216
	INPATIENT ROUTINE SERVICE COST CENTERS				,			
30	Skilled Nursing Facility	3,945,106	1,516,435	5,461,541	0	5,461,541	0	5,461,541
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	36,330	36,330	0	36,330	0	36,330
41	Laboratory	0	48,373	48,373	0	48,373	0	48,373
42	Intravenous Therapy	0	0	0	0	0	0	0
43	Oxygen (Inhalation) Therapy	88,296	950	89,246	0	89,246	0	89,246
44	Physical Therapy	507,073	0	507,073	-212,983	294,090	0	294,090
45	Occupational Therapy	36,564	0	36,564	152,077	188,641	0	188,641
46	Speech Pathology	15,291	0	15,291	60,906	76,197	0	76,197
47	Electrocardiology	0	0	0	Ō	0	0	0
48	Medical Supplies Charged to Patients	0	0	0	Q	0	0	0
49	Drugs Charged to Patients	0	242,869	242,869	Ō	242,869	0	242,869
50	Dental Care - Title XIX only	0	0	0	0	0	0	0
51	Support Surfaces	0	0	0	0	0	0	0
52	Other Ancillary Service Cost Center	0	0	0	0	0	0	0
	OUTPATIENT SERVICE COST CENTERS	_	_	_	_	_	_	_
60	Clinia	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	U	0
	SPECIAL PURPOSE COST CENTERS		_	_	_	_	_	
80	Malpractice Premiums & Paid Losses		0	0	0	0	0	0
91	Interest Expense		0	0	0	0	0	0
82	Utilization Review	0	0	0	0	0	0	Ü
84	Other Special Purpose Cost	U	0	0	0	10 444 747	1 016 700	17 007 040
89	SUBTOTALS	7,722,839	10,721,908	18,444,747	U	18,444,747	-1,216,798	17,227,949
	NONREIMBURSABLE COST CENTERS							
90	Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0
91	Barber and Beauty Shop	Ō	Ō	Ō	Ō	Ō	0	Ô
92	Physicians Private Offices	Ō	Ŏ	ō	ō	Ŏ	ō	Ŏ
93	Nonpaid Workers	Ō	Ō	Ö	Ō	0	0	0
94	Patients Laundry	ō	Ō	Ō	Ō	Ō	0	0
95	Dental	Ō	4,253	4,253	0	4,253	0	4,253
			• -	•		•		-

ARISTACARE AT WHITING
Provider CCN: 31-5309
Period from 1/1/2024 to 12/31/2024

Worksheet A

Tuesday, May 20, 2025 at 9:37:19 AM

Net

#### Reclassification and Adjustment of Trial Balance of Expenses

					1	Reclassified	Adjust-	Expenses
			_	_	Reclassi-	Trial	ments to	for Cost
CMS	COST CENTER DESCRIPTION	Salaries	Other	Total	fications	Balance	Expenses	Allocation
#		1	2	3	4	5	6	7
100	TOTAL	7,722,839	10,726,161	18,449,000	0	18,449,000	-1,216,798	17,232,202

### ARISTACARE AT WEITING

Provider CCN: 31-5309
Period from 1/1/2024 to 12/31/2024

Worksheet A-6

Tuesday, May 20, 2025 at 9:37:19 AM

#### Reclassifications

	EXPLANATION OF			Increase	8			Decreases		
CMS	RECLASSIFICATION	Code	COST CENTER	LINE	BALARY	NON-SALARY	COST CENTER	LINE	SALARY	NON-BALARY
#	ENTRY	1	2	3	4	5	6	7	8	9
1	To reclass capital costs	A	Cap Rel Costs - Mova	2.00	0	74,078	Cap Rel Costs - Bldg	1.00	0	74,078
2	To reclass Laundry & Linen	В	Laundry & Linen Serv	6.00	36,919	0	Housekeeping	7.00	36,919	0
3	To reclass OT costs	C	Occupational Therapy	45.00	152,077	0	Physical Therapy	44.00	152,077	0
4	To reclass ST costs	D	Speech Pathology	46.00	60,906	0	Physical Therapy	44.00	60, <del>9</del> 06	0
100	TOTAL RECLASSIFICATIONS				249,902	74,078			249,902	74,078
				-	***************************************			<del></del>		

# ARISTACARE AT WHITING Provider CCN: 31-5309 Period from 1/1/2024 to 12/31/2024

Worksheet A-7

Tuesday, May 20, 2025 at 9:37:19 AM

#### Analysis of changes during cost reporting period in capital asset balances

					- · ·	•		
						Disposals		Fully
		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	3,720,178	123,711	0	123,711	0	3,843,889	2,810,523
5	Fixed Equipment	0	0	0	0	0	0	0
6	Movable Equipment	2,112,751	85,869	0	85,869	0	2,198,620	1,736,482
7	Subtotal	5,832,929	209,580	0	209,580	0	6,042,509	4,547,005
8	Reconciling Items	0	0	0	0	0		0
9	Total	5,832,929	209,580	0	209,580	0	6,042,509	4,547,005

#### ARISTACARE AT WHITING

Provider CCN: 31-5309
Period from 1/1/2024 to 12/31/2024

Worksheet A-8

Tuesday, May 20, 2025 at 9:37:19 AM

#### Adjustments to Expenses

		Basis for		Expense classification on Worksheet A to/from which the amount is to be adjusted		
C1455	Description	Adjustme 1	2	Cost Center 3	Line	Жо. 4
1	Investment income on restricted funds	В	-1,339	Administrative & General	4	
2	Trade, quantity and time discounts on purchases		0			
3	Refunds and rehates of expenses		0			
4	Rental of provider space by suppliers	_	0		_	
5	Telephone services (pay stations excluded)	В	-10	Administrative & General	4	
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	Monallowable costs related to certain capital expenditures Adjustment resulting from transactions with related		0			
12	organizations	<b>A81</b>	-837,344			
13	Laundry and Linen service	YOT	-037,344			
14	Revenue - Employee meals		Ŏ.			
15	Cost of meals - Guests		ŏ			
16	Sale of medical supplies to other than patients					
17	Sale of drugs to other than patients		ŏ			
18	Sale of medical records and abstracts	В	-126	Medical Records & Library	12	
19	Vending machines	B		Dietary	8	
13	Income from imposition of interest, finance or penalty		-000	preceri	•	
20	charges		0			
20	Interest expense on Medicare overpayments and borrowings to		•			
21	repay Medicare overpayments		0			
22	Utilization review physicians' compensation		ŏ	Utilization Review	82	
23	Depreciation buildings and fixtures		ŏ	Cap Rel Costs - Bldgs & Fixtures	1	
24	Depreciation movable equipment		ŏ	Cap Rel Costs - Movable Equipment	2	
25	Othe Misc Income	В	-2.099	Administrative & General		
27	Office AdvertisedNonAllow	Ā		Administrative & General	ā	
28	Chartiable Cont Non Allow	Ä		Administrative & General	Ā	
30	Bad Debt Expense	Ä		Administrative & General	4	
31	Bad Debt Expense	Ä		Administrative & General	4	
		•				
100	TOTAL		-1,216,798			

## ARISTACARE AT WHITING Provider CCN: 31-5309 Period from 1/1/2024 to 12/31/2024

Worksheet A-8-1

Tuesday, May 20, 2025 at 9:37:19 AM

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	Wkst A col 5	(col 4 - 5)
#	1		2	3	4	5	6
ï	1 Cap Rel Co	sts - Bldgs & Fixtures	Building Capital - Cost		35,791	0	35,791
2		sts - Movable Equipment	MME Capital - Cost		3,034	0	3,034
3	3 Employee B		Employee Benefits Expenses		139,465	0	139,465
4		tive & General	Administrative & General		800,408	917,026	-116,618
5	5 Plant Oper	ation, Maint. & Repairs	Plant Operation Expenses		11,221	0	11,221
6		sts - Bldgs & Fixtures	Rent / capital costs realty		1,126,724	2,060,000	-933,276
7		tive & General	Realty administrative exp		23,039	0	23,039
10	BLATOT		-		2,139,682	2,977,026	-837,344

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

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

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

			Related Org	anization(s)
			Percentage	Percent Type
			of	of of
	Symbol	Name	Ownership Name	Ownership Business
#	1	2	3 4	5 6
1	. A	Sidney Greenberger	40% Arista Care	50% Bus Office
2	A	Sidney Greenberger	40% GK Whiting Holdings LLC	40% Real Estate
3	A	Heshy Klein	40% GK Whiting Holdings LLC	40% Real Estate
4	A	Heshy Klein	40% Arista Care	50% Bus Office
5	A	Morris Weisel	10% GK Whiting Holdings LLC	10% Real Estate
6	A	Edward Lowinger	10% GK Whiting Holdings LLC	10% Real Estate

- 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
- B. 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 WHITING Provider CCN: 31-5309 Period from 1/1/2024 to 12/31/2024

Worksheet A-8-2

Tuesday, May 20, 2025 at 9:37:19 AM

#### Provider-Based Physicians Adjustments

	Wkst A Line No 1	Cost Center / Physician Identifier 2	<b>,</b>	Total Remuner- ation 3	Profess- ional Component 4	Provider Component 5	RCB Amount 6	Physician/ Provider Component Hours 7	Unadjusted RCE Limit 8	5% of Unadjusted RCB Limit
100		Total		0	0	0		0	0	0
	Wkst A Line No	Cost Center / Physician Identifier	,	Cost of Memberships & Continuing Education	Provider Component Share of Col 12	Physician Cost of Malpractice Insurance	Share of Col 14	Adjusted RCE Limit	RCE Dis- allowance	Adjustment
	10	11		12	13	14	15	16	17	18
100		Total		0	0	0	0	0	0	0

## ARISTACARE AT WHITING Provider CCN: 31-5309 Period from 1/1/2024 to 12/31/2024

Worksheet B Part I

Tuesday, May 20, 2025 at 9:37:19 AM

COST ALLOCATION - GENERAL SERVICE COSTS

Social Service   160,773   4,347   363   46,819   212,302   22,107   3,326   0   4,827     Nursing and Allied Health Edwortion   368,216   98,827   8,241   99,679   574,963   141,117   75,610   0   109,729     NANCILLARY SERVICE COST CEMPERS   30   Skilled Nursing Facility   0,05   0   0   0   0   0   0   0     Other General Service Cost   648,216   98,827   8,241   99,679   574,963   141,117   75,610   0   109,729     NANCILLARY SERVICE COST CEMPERS   31   Nursing Facility   0,05   0   0   0   0   0   0   0   0   0			Net Expenses For Cost Allocation 0	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
Semployee Bennefits				1,303,491							
Abdinistrative & General 3,052,384 171,033 14,262 138,251 3,395,930 3,395,930 5 Flant Operation, Maint : Repairs 610,110 33,095 2,733 28,686 675,086 165,584 840,790 6 Laundry & Linen Service 46,771 30,928 2,579 10,751 50,429 22,195 23,682 136,286 1,186,686 8 Distary 1,241 3,484 1,281 175,122 175,122 175,122 175,125 1,085 1,085 10 11,805 8 Distary 1,241 3,481 1,081											
Flant Operation, Maint. & Repaire				_	_						
Laundry   Linean Service   46,171   30,928   2,579   10,751   90,429   22,195   23,662   136,286									040 800		
										126 206	
B Dietary   1,136,387   99,800   8,322   173,612   1,419,121   349,059   76,535   0   110,809											1 169 686
Nursing Administration										-	
10 Central Sarvices & Supply											
Pharmary											
Medical Records & Library			•	_	-	-			_	_	ŏ
13   Social Service   160,773   4,347   363   46,819   212,302   52,107   3,226   0   4,827			_	-	_	-	-		10.865	ō	15.767
Nursing and Allied Health Education   0   0   0   0   0   0   0   0   0										Ō	4,827
15   Other General Service Cost			0	0		0	,	0		0	. 0
Nursing Facility		Other General Service Cost	368,216	98,827	8,241	99,679	574,963	141,117	75,610	0	109,729
ARTHORN STREET CAPTERS	30	Skilled Nursing Facility	5,461,541	791,345	65,989	1,148,846	7,467,721	1,832,851	605,437	136,286	878,636
OTHER REMSHERABLE COST CENTERS    Remsherable Cost Centers	31	Nursing Facility	0	0		0	0	O,	•	O.	0
40 Radiology	33	Other Long Term Care	0	0	0	0	0	0	0	0	0
Laboratory									_	_	_
Intravenous Tharapy  89,246 0				_		_				•	•
1				•	-	_			_	•	•
46 Physical Therapy 294,090 25,338 2,113 85,642 407,183 99,938 19,386 0 28,133 45 Occupational Therapy 188,641 0 0 54,934 243,575 59,782 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			-	-	-	•	•	_	•	-	•
45 Occupational Therapy 188,641 0 0 54,934 243,575 59,782 0 0 0 0 46 Speech Pathology 76,197 0 0 0 22,189 98,386 24,148 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0					-					_	•
## Speech Pathology			•		•					•	
## Riactrocardiology				•					_	•	•
## Madical Supplies Charged to Patients									_	•	-
9 Drugs Charged to Patients			<del>-</del>		_	•	-	_		•	-
Dental Care - Title XIX only 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			•	-	-	_	-	•	_	Ô	ŏ
51 Support Surfaces 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Dental Care - Title XIX only	•	•		_	0	0		_	ō
Other Ancillary Service Cost Center  O O O O O O O O O O O O O O O O O O O	51		0	0	0	0	0	0	0	0	0
63 Other Outpatient Service Cost 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Other Ancillary Service Cost Center	0	•	_	_	· ·	•	_	_	0
Solid Comparison of Content of	60	Clinic	0	•	-	_	-	_	-		_
71 Ambulance 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0	•		0	_	•	-	•	•
74 Other Reimbursable Cost 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			•	•	-	0	•	•	•	-	_
Other Reliables   Other Special Purpose Cost   O   O   O   O   O   O   O   O   O			•	_	-	0	•	_	•	•	0
89 Subtotals 17,227,949 1,298,523 108,281 2,248,957 17,222,567 3,393,565 836,989 136,286 1,163,140 90 Gift, Flower, Coffee Shops & Canteen 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		• • • • • • • • • • • • • • • • • • • •	0	0	-	0	0	0	•	Ü	Ü
90 Gift, Flower, Coffee Shops & Canteen 0 0 0 0 0 0 0 0 0 0 0 0 0 0 91 Barber and Beauty Shop 0 4,968 414 0 5,382 1,321 3,801 0 5,516 92 Physicians Private Offices 0 0 0 0 0 0 0 0 0 0 0 0 0 0 93 Nonpaid Workers 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0	0	•	0	0	0	•	126 226	1 163 140
91 Barber and Beauty Shop 0 4,968 414 0 5,382 1,321 3,801 0 5,516 92 Physicians Private Offices 0 0 0 0 0 0 0 0 0 0 0 93 Nonpaid Workers 0 0 0 0 0 0 0 0 0 0 0 0 94 Patients Laundry 0 0 0 0 0 0 0 0 0 0 0 95 Dental 4,253 0 0 0 4,253 1,044 0 0 0 96 Cross Foot Adjustments 0 0 0 0 0 0 0 0 0 0 97 Negative Cost Center 0 0 0 0 0 0 0 0 0 0 0				1,298,523				3,393,505			1,103,140
92 Physicians Private Offices 0 0 0 0 0 0 0 0 0 0 0 0 0 93 Nonpaid Workers 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			_	4 060	-	_	•	1 221	_	_	E E16
93 Nonpaid Workers 0 0 0 0 0 0 0 0 0 0 0 0 0 94 Patients Laundry 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			•			•				-	3,310
94 Patients Laundry 0 0 0 0 0 0 0 0 0 0 0 0 0 0 95 Dental 4,253 0 0 0 0 4,253 1,044 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			•	· ·	-	0	•	•	-	•	n
95 Dental 4,253 0 0 0 4,253 1,044 0 0 0 0 98 Cross Foot Adjustments 0 0 0 0 0 0 0 0 0 0 0 0 99 Negative Cost Center 0 0 0 0 0 0 0 0 0 0 0 0 0 0			U	•	_	n	•	•	•	ñ	Ď
98 Cross Foot Adjustments 0 0 0 0 0 0 0 0 0 0 0 99 Negative Cost Center 0 0 0 0 0 0 0 0 0 0 0 0			•	•	_	Ď	•	_	•	Ď	Ď
99 Nagativa Cost Center 0 0 0 0 0 0 0 0 0 0 0				o o	_	Ď	0	0	=	Ď	ő
			Ō	Ŏ	ō	Ō	Ō	Ō	0	0	0
TAN TANDA	100	TOTAL	17,232,202	1,303,491	108,695	2,248,957	17,232,202	3,395,930	840,790	136,286	1,168,656

# ARISTACARE AT WHITING Provider CCN: 31-5309 Period from 1/1/2024 to 12/31/2024

Worksheet B Part I

Tuesday, May 20, 2025 at 9:37:19 AM

COST ALLOCATION - GENERAL SERVICE COSTS

		Dietary (Meals Served) 8	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	SubTotal 16
1	Cap Rel Costs - Bldgs & Fixtures									
2	Cap Rel Costs - Movable Equipment									
3	Employee Benefits									
4	Administrative & General									
5 6	Plant Operation, Maint. & Repairs									
•	Laundry & Linen Service									
7 8	Housekeeping	1,953,344								
9	Dietary	1,953,344	1,116,624							
	Nursing Administration	Ö	1,110,024	353,861						
10	Central Services & Supply	0	0	333,661	0					
11	Pharmacy	0	. 0	ŏ	0	160,468				
12	Medical Records & Library Social Service	0	. 0	ŏ	Ö	100,400	272,562			
13		0	0	Ö	Ö	ŏ	212,302	0		
14	Nursing and Allied Realth Education Other General Service Cost	0	0	Ď	ŏ	ŏ	ŏ	Ö	901,419	
15	ANCILLARY SERVICE COST CENTERS	U	U	•	·	· ·	•	•	301,413	
30	Skilled Nursing Facility	1,953,344	1,116,624	353,861	٥	160,468	272,562	٥	901,419	15,679,209
30 31		1,933,344	1,110,024	333,001	ŏ	100,400	2/2/502	ŏ	002,420	0
33	Nursing Facility	ŏ	Ď	0	ŏ	ŏ	ŏ	ŏ	ŏ	ō
33	Other Long Term Care OTHER REIMBURSABLE COST CENTERS	•	•	v	•	•	•	•	•	
40	Radiology	0	0	٥	0	٥	0	0	٥	45,247
41	Laboratory	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	60,246
42	Intravenous Therapy	0	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ō	0,210
43	Oxygen (Inhalation) Therapy	Ö	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	Ď	143,174
44	Physical Therapy	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	Õ	554,640
45	Occupational Therapy	ŏ	ŏ	Ď	ŏ	ŏ	ō	Ď	Õ	303,357
46	Speech Pathology	ŏ	ŏ	ŏ	ŏ	ŏ	Ŏ	ŏ	Ō	122,534
47	Electrocardiology	ŏ	ŏ	ŏ	Õ	Ō	Ď	Ō	Ō	0
48	Medical Supplies Charged to Patients	ŏ	ŏ	ŏ	Ŏ	ō	Ŏ	Ō	Ō	Ō
49	Drugs Charged to Patients	ŏ	Ŏ	Ō	Ō	Ō	Ô	0	0	302,478
50	Dental Care - Title XIX only	ō	Ŏ	Ō	Ō	Ō	0	0	0	. 0
-	SPECIAL PURPOSE COST CENTERS	<del>-</del>	-							
51	Support Surfaces	0	0	0	0	0	0	0	0	0
52	Other Ancillary Service Cost Center	Ō	Ô	0	0	0	0	0	0	0
	NON-REIMBURSABLE COST CENTERS									
60	Clinia	0	0	0	0	0	0	0	0	0
63	Other Outpatient Service Cost	0	0	0	0	0	0	0	0	0
70	Home Health Agency Cost	0	0	0	0	0	0	0	0	0
71	Ambulance	0	0	0	0	0	0	0	0	0
74	Other Reimbursable Cost	0	0	0	0	0	0	0	0	0
84	Other Special Purpose Cost	0	0	0	0	0	0	0	0	0
89	Subtotals	1,953,344	1,116,624	353,861	0	160,468	272,562	0	901,419	17,210,885
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	16,020
92	Physicians Private Offices	0	0	0	0	Ō	Ō	0	0	Ō
93	Nonpaid Workers	0	0	0	0	0	0	0	0	0
94	Patients Laundry	0	0	Ō	0	0	0	0	0	
95	Dental	0	0	0	0	0	0	0	0	5,297
98	Cross Foot Adjustments	0	0	0	0	0	0	0	0	0
99	Negative Cost Center	0	0	0	0	0	0	0	001 410	17 220 202
100	TOTAL	1,953,344	1,116,624	353,861	0	160,468	272,562	U	901,419	17,232,202

## ARISTACARE AT WHITING Provider CCM: 31-5309 Period from 1/1/2024 to 12/31/2024

Worksheet B Part I

Tuesday, May 20, 2025 at 9:37:19 AM

COST ALLOCATION - GENERAL SERVICE COSTS

		Adjustments 17	Total 19	
1	Cap Rel Costs - Bldgs & Fixtures			
2	Cap Rel Costs - Movable Equipment			
3	Employee Benefits			
4	Administrative & General			
5	Plant Operation, Maint. & Repairs			
6	Laundry & Linen Service			
7	Housekeeping			
8	Dietary			
9	Nursing Administration			
10	Central Services & Supply			
11	Pharmacy			
12 13	Medical Records & Library Social Service			
14	Nursing and Allied Health Education			
15	Other General Service Cost			
13	ANCILLARY SERVICE COST CENTERS			
30	Skilled Nursing Facility	0	15,679,209	
31	Nursing Facility	Ŏ	0	
33	Other Long Term Care	Ō	ō	
	OTHER REIMBURSABLE COST CENTERS	=	_	
40	Radiology	0	45,247	
41	Laboratory	Ō	60,246	
42	Intravenous Therapy	Ō	0	
43	Oxygen (Inhalation) Therapy	0	143,174	
44	Physical Therapy	0	554,640	
45	Occupational Therapy .	0	303,357	
46	Speech Pathology	0	122,534	
47	Electrocardiology	0	0	
48	Medical Supplies Charged to Patients	0	0	
49	Drugs Charged to Patients	0	302,478	
50	Dental Care - Title XIX only	0	0	
	SPECIAL PURPOSE COST CENTERS			
51	Support Surfaces	Ō	0	
52	Other Ancillary Service Cost Center	0	0	
	NON-REIMBURSABLE COST CENTERS	_	_	
60	Clinic	0	0	
63	Other Outpatient Service Cost	0	0	
70	Home Health Agency Cost	0	0	
71	Ambulance	0	0	
74	Other Reimbursable Cost	0	0	
84	Other Special Purpose Cost	Ö	17,210,885	
89 90	Subtotals Gift, Flower, Coffee Shops & Canteen	ŏ	0	
91		ŏ	16,020	
92	Barber and Beauty Shop Physicians Private Offices	ŏ	10,020	
93	Nonpaid Workers	ŏ	ŏ	
94	Patients Laundry	ŏ	ŏ	
95	Dental	ŏ	5,297	
98	Cross Foot Adjustments	ŏ	0,25,	
99	Negative Cost Center	Ŏ	Õ	
100	TOTAL	Ō	17,232,202	
	<del></del>			

## ARISTACARE AT WHITING Provider CCN: 31-5309 Period from 1/1/2024 to 12/31/2024

Worksheet B Part II

Tuesday, May 20, 2025 at 9:37:19 AM

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 & General (Accum. Cost)	Plant Oper Maint. & Repair (Square Feat) 5	Laundry & Linen Service (Patient Days) 6	House- keeping (Square Feat) 7
1	Cap Rel Costs - Bldgs & Fixtures		0							
2	Cap Rel Costs - Movable Equipment	0	0	0	_	_				
3	Employee Benefits	0	0	0	0	0	105 005			
4	Administrative & General	0	171,033	14,262	185,295	0	185,295 9,041	45,329		
5 6	Plant Operation, Maint. & Repairs	U	33,495 30,928	2,793 2,579	36,288 33,507	0	1,211	1,276	35,994	
7	Laundry & Linen Service Housekeeping	Ů	15.484	1,291	16,775	ŏ	12,439	639	35,394	29.853
8	Dietary	Ŏ	99,800	8,322	108,122	ŏ	18,991	4,116	ő	2,831
9	Nursing Administration	Õ	13,725	1,144	14,869	ŏ	11,730	566	Ď	389
10	Central Services & Supply	ŏ	20,,20	0	0	ŏ	3,805	0	Ō	0
11	Pharmacy	ŏ	ŏ	Ŏ	Ŏ	Ŏ	0	Ō	Ō	Ō
12	Medical Records & Library	Ŏ	14,201	1,184	15,385	Ö	1,439	586	0	403
13	Social Service	Ō	4,347	363	4,710	0	2,843	179	0	123
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	98,827	8,241	107,068	0	7,700	4,076	0	2,803
30	Skilled Nursing Facility	0	791,345	65,989	857,334	0	100,006	32,641	35,994	22,444
31	Nursing Pacility	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	487	0	0	0
41	Laboratory	0	0	0	0	0	64B	0	0	0
42	Intravenous Therapy	0	0	0	0	0	0	0	0	0
43	Oxygen (Inhalation) Therapy	0	0	0	•	0	1,540 5,453	1,045	0	719
44	Physical Therapy	0	25,338 0	2,113	27,451 0	0	3,453 3,262	1,045	Ö	719
45 46	Occupational Therapy	0	0	Ů	0	ŏ	1,318	0	ŏ	0
46	Speech Pathology Electrocardiology	0	Ö	ŭ	ŏ	0	1,310	0	0	Ö
48	Medical Supplies Charged to Patients	0	ŏ	ŏ	ŏ	ŏ	ŏ	ő	ŏ	ŏ
49	Drugs Charged to Patients	0	ŏ	ŏ	Ď	ŏ	3,253	õ	ŏ	ŏ
50	Dental Care - Title XIX only	ŏ	ŏ	ŏ	ŏ	ŏ	0	Ŏ	Ď	ŏ
20	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	Ö	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	0	0	0	0	0	0	0	0	0
89	Subtotals	0	1,298,523	108,281	1,406,804	0	185,166	45,124	35,994	29,712
90	Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0	0	0
91	Barber and Beauty Shop	0	4,968	414	5,382	0	72	205	0	141 0
92	Physicians Private Offices	0	0	0	0	0	0	0	0	0
93	Nonpaid Workers	0	0	0	0	U	0	0	0	0
94 95	Patients Laundry Dental	0	0	0	0	0	57	0	Ď	0
95 98	Cross Foot Adjustments	U	Ö	0		0	0	0	Ď	ŏ
99	Negative Cost Center		ŏ	ŏ		Ŏ	ŏ	ŏ	Ď,	ŏ
100	TOTAL	0	1,303,491	108,695	1,412,186	Ŏ	185,295	45,329	35,994	29,853

# ARISTACARE AT WHITING Provider CCN: 31-5309 Period from 1/1/2024 to 12/31/2024

Worksheet B Part II

Tuesday, May 20, 2025 at 9:37:19 AM

#### ALLOCATION OF CAPITAL - RELATED COSTS

		Dietary (Meals Served) 8	Nursing Adminis- tration (Patient Days) 9	Central Services & Supply (Patient Days) 10	Pharmacy (Patient Days) 11	Medical Records & Library (Patient Days) 12	Social Service (Patient Days) 13	Nursing & Allied Health Ed. (Patient Days) 14	Activities Service (Patient Days) 15	SubTotal 16
1 2	Cap Rel Costs - Bldgs & Fixtures Cap Rel Costs - Movable Equipment									
3	Employee Benefits									
4	Administrative & General									
5	Plant Operation, Maint. & Repairs									
6	Laundry & Linen Service									
7	Housekeeping									
8	Dietary	134,060								
9	Nursing Administration	0	27,554							
10	Central Services & Supply	0	0	3,805						
11	Pharmacy	0	0	0	0					
12	Medical Records & Library	0	0	0	0	17,813				
13	Social Service	0	0	0	0	O	7,855	_		
14	Nursing and Allied Health Education	0	0	0	0	0	0	0		
15	Other General Service Cost	0	0	0	0	0	0	0	121,647	
	ANCILLARY SERVICE COST CENTERS	104 060	09 554	3 005	0	17 012	7 055	0	101 647	1 261 182
30	Skilled Nursing Facility	134,060	27,554	3,805 0	0	17,813	7,855 0	0	121,647	1,361,153 0
31 33	Nursing Facility Other Long Term Care	0	0	0	0	0	0	ŏ	ŏ	ő
33	OTHER REIMBURSABLE COST CENTERS	U	U	U	U	v	U	J	v	v
40	Radiology	0	0	0	0	0	0	٥	٥	487
41	Laboratory	ŏ	ŏ	ő	ŏ	ŏ	ŏ	ŏ	ŏ	648
42	Intravenous Therapy	ŏ	ŏ	ŏ	ŏ	ŏ	Ŏ	Ŏ	Ö	0
43	Oxygen (Inhalation) Therapy	Ŏ	ō	Ŏ	Ö	Ŏ	ō	Ō	Ō	1,540
44	Physical Therapy	0	0	0	0	0	0	0	0	34,668
45	Occupational Therapy	0	0	0	0	0	0	0	0	3,262
46	Speech Pathology	0	0	0	0	0	0	0	0	1,318
47	Electrocardiology	0	0	0	0	0	0	0	0	0
48	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0
49	Drugs Charged to Patients	0	0	0	0	Q	0	0	0	3,253
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-REDEURSABLE COST CENTERS	0	0	0	0	U	U	U	U	U
60	Clinic	0	0	0	0	0	٥	0	0	0
63	Other Outpatient Service Cost	0	ŏ	ŏ	ŏ	ŏ	ŏ	Õ	Ď	ŏ
70	Home Health Agency Cost	ŏ	ŏ	Ď	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ
71	Ambulance	Ď	ŏ	ŏ	Õ	ŏ	Ŏ	Ŏ	ŏ	ŏ
74	Other Reimbursable Cost	ŏ	ŏ	Ŏ	Ö	ō	ō	Ŏ,	ō	Ŏ
84	Other Special Purpose Cost	Ō	Ö	0	0	0	0	0	0	0
89	Subtotals	134,060	27,554	3,805	0	17,813	7,855	0	121,647	1,406,329
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	5,800
92	Physicians Private Offices	0	0	0	0	0	0	0	0	0
93	Nonpaid Workers	0	0	0	0	0	0	0	0	0
94	Patients Laundry	0	0	0	0	0	0	0	0	0
95	Dental	0	0	0	0	0	0	0	0	57
98	Cross Foot Adjustments	0	0	0	0	0	0	0	0	
99	Negative Cost Center TOTAL	134,060	27,554	3,805	0	17,813	7,855	0	121,647	1,412,186
100	TOTAL	134,000	21,334	3,603	U	11,013	1,655	U	121,047	1,415,100

## ARISTACARE AT WHITING Provider CCN: 31-5309 Period from 1/1/2024 to 12/31/2024

Worksheet B Part II

Tuesday, May 20, 2025 at 9:37:19 AM

ALLOCATION OF CAPITAL - RELATED COSTS

		Adjustments 17	Total 18
1	Cap Rel Costs - Bldgs & Fixtures		
2	Cap Rel Costs - Movable Equipment		
3	Employee Benefits		
4	Administrative & General		
5	Plant Operation, Maint. & Repairs		
6	Laundry & Linen Service		
7	Housekeeping		
8	Dietary		
9	Nursing Administration		
10	Central Services & Supply		
11	Pharmacy		
12	Medical Records & Library		
13	Social Service		
14 15	Nursing and Allied Health Education Other General Service Cost		
15	ANCILLARY SERVICE COST CENTERS		
30	Skilled Nursing Facility	0	1,361,153
31	Nursing Facility	ŏ	0
33	Other Long Term Care	ŏ	ŏ
33	OTHER REIMBURSABLE COST CENTERS	•	•
40	Radiology	0	487
41	Laboratory	ŏ	648
42	Intravenous Therapy	Ö	0
43	Oxygen (Inhalation) Therapy	Ö	1,540
44	Physical Therapy	Ö	34,668
45	Occupational Therapy	0	3,262
46	Speech Pathology	0	1,318
47	Electrocardiology	0	0
48	Medical Supplies Charged to Patients	0	0
49	Drugs Charged to Patients	0	3,253
50	Dental Care - Title XIX only	0	0
	SPECIAL PURPOSE COST CENTERS		
51	Support Surfaces	0	Ō
52	Other Ancillary Service Cost Center	0	0
	Non-reimbursable Cost Centers	_	_
60	Clinic	0	0
63	Other Outpatient Service Cost	0	0
70	Home Health Agency Cost	0	0
71	Ambulance	0	0
74	Other Reimbursable Cost	0	0
84	Other Special Purpose Cost	0	-
89	Subtotals	0	1,406,329
90 91	Gift, Flower, Coffee Shops & Canteen Barber and Beauty Shop	Ö	5,800
91	Physicians Private Offices	ŏ	3,000
93	Nonpaid Workers	ŏ	ŏ
94	Patients Laundry	ŏ	ŏ
95	Dental	ŏ	57
95 98	Cross Foot Adjustments	ŏ	3,
99	Negative Cost Center	ŏ	
100	TOTAL	ŏ	1,412,186
100	- v tel	•	_,

## ARISTACARE AT WHITING Provider CCN: 31-5309 Period from 1/1/2024 to 12/31/2024

Worksheet B-1 Tuesday, May 20, 2025 at 9:37:19 AM

		Cap Rel Build & Fixtures (Square Feet)	Cap Rel Movable Equipment (Square Feet) 2	Employee Benefits (Gross Salaries) 3	Reconcil- iation 4A	Adminis- trative & General (Accum. Cost)	Plant Oper Maint. & Repair (Square Feet) 5	Laundry £ Linen Service (Patient Days) 6	House- keeping (Square Feet) 7	Dietary (Meals Served) 8
1	Cap Rel Costs - Bldgs & Fixtures	62,967								
2	Cap Rel Costs - Movable Equipment	_	62,967							
3		0 8,262	0 8,262	7,722,839 543,427	-3,395,930	13,836,272				
4		1,618	1,618	543,427 98,548	-3,395,930	675,096	53.087			
5 6	Plant Operation, Maint. & Repairs	1,494	1,494	36,919	0	90,429	1,494	49,042		
7	Laundry & Linen Service Housekeeping	748	748	615,097	0	928,838	748	0	50,845	
á	Dietary	4,821	4,821	596,175	ŏ	1,418,121	4,821	ŏ	4,821	147,126
9	Nursing Administration	663	663	665,870	ŏ	875,905	663	Ŏ	663	0
10	Central Services & Supply	0	0	0	Ŏ	284,126	0	Ō	0	ō
11	Pharmacy	Ŏ	Ŏ	Ŏ	Ŏ	0	Ō	Ō	Ō	Ö
12		686	686	71,407	Ô	107,461	686	0	686	0
13	Social Service	210	210	160,773	0	212,302	210	0	210	0
14	Nursing and Allied Health Education	0	0	0	0	0	0	0	0	0
15	Other General Service Cost ANCILLARY SERVICE COST CENTERS	4,774	4,774	342,293	0	574,963	4,774	0	4,774	0
30	Skilled Nursing Facility	38,227	38,227	3,945,106	0	7,467,721	38,227	49,042	38,227	147,126
31	Nursing Facility	0	0	. 0	0	0	0	0	0	0
33		0	0	0	0	0	0	0	0	0
	OTHER REIMBURSABLE COST CENTERS			_			_	_	_	_
40		Ō	0	0	0	36,330	0	0	0	0
41		0	0	0	0	48,373	0	0	0	0
42		0	0	0	0	0	0	0	0	0
43		0	0	88,296	0	114,959	0	0		0
44		1,224	1,224 0	294,090	0	407,183	1,224 0	0	1,224 0	0
45		0	0	188,641 76,197	0	243,575 98,386	0	0	0	0
46 47		0	Ď	70,137	0	90,300	ŏ	ŏ	Ď	ŏ
48		0	ŏ	ŏ	ŏ	Ŏ	ŏ	ŏ	Ď	ŏ
49		0	ŏ	ŏ	ŏ	242,869	ŏ	ŏ	Ö	0
50		Ŏ	ŏ	Ŏ	ŏ	0	ŏ	ŏ	ŏ	ō
51		0	0	0	0	0	0	0	0	0
52		Ō	Ŏ	Ō	Ō	Ŏ	Ō	Ō	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
80		0	0	0	0	0	0	0	0	0
84		0	. 0	0	0	0	. 0	0	0	0
89		62,727	62,727	7,722,839	-3,395,930	13,826,637	52,847	49,042	50,605	147,126
90		0	0	0	0		0 240	0	0 240	0
91		240	240 0	0	0	5,382	240	0	240	0
92		0	-	0	0	0	0	0	0	0
93		0	0	0	0	0	0	0	0	0
94 95		ŏ	0	0	0	4.253	0	0	0	0
95 98		Ö	0	0	0	4,255	0	ő	0	ő
99		Ö	ŏ	ŏ	ŏ	ŏ	ŏ	ő	ŏ	ŏ

## ARISTACARE AT WHITING Provider CCN: 31-5309 Period from 1/1/2024 to 12/31/2024

Worksheet B-1 Tuesday, May 20, 2025 at 9:37:19 AM

		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
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 8	Housekeeping							
9	Dietary Nursing Administration	49,042						
10	Central Services & Supply	0,042	49,042					
11	Pharmacy	ŏ	0	49,042				
12	Medical Records & Library	ŏ	ŏ	0	49,042			
13	Social Service	Ŏ	Ō	Ō	0	49,042		
14	Nursing and Allied Health Education	Ō	0	0	0	. 0	0	
15	Other General Service Cost ANCILLARY SERVICE COST CENTERS	0	0	0	0	0	0	49,042
30	Skilled Nursing Facility	49,042	49,042	49,042	49,042	49,042	0	49,042
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	Ō	0	0	0	0	0	0
41	Laboratory	0	0	0	0	0	0	0
42	Intravenous Therapy	0	0	0	0	0	0	0
43	Oxygen (Inhalation) Therapy	0	0	0	0	0	0	Ö
44	Physical Therapy	0	0	Ö	0	ŏ	Ö	ö
45	Occupational Therapy	0	0	0	0	0	ŏ	Ö
46	Speech Pathology	0	0	0	Ö	ő	ŏ	Ö
47	Electrocardiology	0	ŏ	0	ŏ	ŏ	ŏ	ŏ
48	Medical Supplies Charged to Patients	0	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ
49 50	Drugs Charged to Patients Dental Care - Title XIX only SPECIAL PURPOSE COST CENTERS	Ö	ŏ	ŏ	ŏ	ŏ	ō	Ö
51	Support Surfaces	0	0	0	0	0	0	0
52	Other Ancillary Service Cost Center NON-RETMEURSABLE COST CENTERS	ŏ	ŏ	Ŏ	Ō	Ō	Ō	Ŏ
60	Clinic	0	0	0	0	0	0	0
63	Other Outpatient Service Cost	Ō	Ō	0	0	0	0	0
70	Home Health Agency Cost	0	0	0	0	0	0	0
71	Ambulance	0	0	0	0	0	0	0
74	Other Reimbursable Cost	0	0	0	0	0	0	0
80	Malpractice Premiums & Paid Losses	0	0	0	O	0	0	0
84	Other Special Purpose Cost	0	0	0	0	0	0	0
89	Subtotal	49,042	49,042	49,042	49,042	49,042	0	49,042
90	Gift, Flower, Coffee Shops & Canteen	0	Q	0	0	0	0	0
91	Barber and Beauty Shop	0	0	0	0	0	0	0
92	Physicians Private Offices	0	0	0	0	0	0	0
93	Nompaid 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 99	Cross Foot Adjustments Negative Cost Center	0	0	0	0	0	0	ő

## ARISTACARE AT WHITING Provider CCN: 31-5309 Period from 1/1/2024 to 12/31/2024

Worksheet B-1

Tuesday, May 20, 2025 at 9:37:19 AM

		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)	Plant Oper Maint. & Repair (Square Feet) 5	Laundry & Linen Service (Patient Days) 6	House- keeping (Square Feet) 7	Dietary (Meals Served) B
102	Cost to be Allocated per Bp1	1,303,491	108,695	2,248,957	0	3,395,930	840,790	136,286	1,168,656	1,953,344
103	Unit Cost Multiplier per Bpl	20.701177	1.726222	0.291209	0.000000	0.245437	15.837964	2.778965	22.984679	13.276674
104	Cost to be Allocated per Bp2	0	0	0	0	185,295	45,329	35,994	29,853	134,060
105	Unit Cost Multiplier per Bp2	0.00000	0.000000	0.000000	0.000000	0.013392	0.853863	0.733942	0.587137	0.911192

## ARISTACARE AT WHITING Provider CCN: 31-5309 Period from 1/1/2024 to 12/31/2024

Worksheet B-1

Tuesday, May 20, 2025 at 9:37:19 AM

		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
102	Cost to be Allocated per Bpl	1,116,624	353,861		160,468	272,562		901,419
103	Unit Cost Multiplier per Bpl	22.768729	7.215468	0.000000	3.272053	5.557726	0.000000	18.380551
104	Cost to be Allocated per Bp2	27,554	3,805	0	17,813	7,855	0	121,647
105	Unit Cost Multiplier per Bp2	0.561845	0.077587	0.000000	0.363219	0.160169	0.000000	2.480466

ARISTACARE AT WHITING
Frowider CCN: 31-5309
Period from 1/1/2024 to 12/31/2024

Worksheet B-2

Tuesday, May 20, 2025 at 9:37:19 AM

Post Step Down Adjustments

Worksheet B

Description

Part No. Line No.

Amount 4

Worksheet has no records.

ARISTACARE AT WHITING
Provider CCN: 31-5309
Period from 1/1/2024 to 12/31/2024

Worksheet C

Tuesday, May 20, 2025 at 9:37:19 AM

#### Ratio of Cost of Charges for Ancillary and Outpatient Cost Centers

			Total	
CMS	COST CENTER	Total	Charges	Ratio
#		1	2	3
	ANCILLARY SERVICE COST CENTERS OUTPATIENT SERVICE COST CENTERS			
40	Radiology	45,247	36,330	1.245445
41	Laboratory	60,246	48,373	1.245447
42	Intravenous Therapy	0	0	0.000000
43	Oxygen (Inhalation) Therapy	143,174	89,246	1.604262
44	Physical Therapy	554,640	488,104	1.136315
45	Occupational Therapy	303,357	1,017,020	0.298280
46	Speech Pathology	122,534	764,234	0.160336
47	Electrocardiology	0	0	0.000000
48	Medical Supplies Charged to Patients	0	0	0.000000
49	Drugs Charged to Patients	302,478	373,081	0.810757
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	0.00000
63	Other Outpatient Service Cost	0	0	0.00000
71	Ambulance	0	71,688	0.000000
100	TOTAL	1,531,676	2,888,076	

# ARISTACARE AT WHITING Provider CCN: 31-5309 Period from 1/1/2024 to 12/31/2024

Worksheet D Part I

Tuesday, May 20, 2025 at 9:37:19 AM

### Skilled Nursing Facility Title XVIII

PART	T -	ANCTT.T.ARY	COST	APPORTICEMENT

			Health			Care
		cost to	Program	Charges	Program	Cost
	Cost Center Description	charges	Part A	Part B	Part A	Part B
CMS		1	2	3	4	5
#	ANCILLARY SERVICE COST CENTERS					
40	Radiology	1.245445	0	0	0	0
41	Laboratory	1.245447	0	0	0	0
42	Intravenous Therapy	0.000000	0	0	0	0
43	Oxygen (Inhalation) Therapy	1.604262	0	0	0	0
44	Physical Therapy	1.136315	289,386	0	328,834	0
45	Occupational Therapy	0.298280	332,542	0	99,191	0
46	Speech Pathology	0.160336	104,987	0	16,833	0
47	Electrocardiology	0.000000	0	0	. 0	0
48	Medical Supplies Charged to Patients	0.000000	0	0	0	0
49	Drugs Charged to Patients	0.810757	173,069	0	140,317	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	0.00000	0	0	0	0
	OUTPATIENT SERVICE COST CENTERS					
60	Clinic	0.00000	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		899,984	0	505,175	0

ARISTACARE AT WHITING
Provider CCN: 31-5309
Period from 1/1/2024 to 12/31/2024

Worksheet D Part II

Tuesday, May 20, 2025 at 9:37:19 AM

Skilled Nursing Facility
Title XVIII

Part II - APPORTIONMENT OF VACCINE COST

Description Drugs charged to patients - RCC Program vaccine charges Program costs Amount 0.810757

1,100 892

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

Part	III - CALCULATION OF PASS-THROUGH COSTS I	CR INTERNS AND RE	SIDENTS			
				Ratio of Nursing		Part A
		Total Cost	Mursing &	& 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	45,247	0	0.00000	. 0	0
41	Laboratory	60,246	0	0	0	0
42	Intravenous Therapy	0	0	0	0	0
43	Oxygen (Inhalation) Therapy	143,174	0	0	0	0
44	Physical Therapy	554,640	0	0	328,834	0
45	Occupational Therapy	303,357	0	0	99,191	0
46	Speech Pathology	122,534	0	0	16,833	0
47	Electrocardiology	0	0	0	0	0
48	Medical Supplies Charged to Patients	0	0	0	0	0
49	Drugs Charged to Patients	302,478	0	0	140,317	0
50	Dental Care - Title XIX only	0	0	0	0	0
51	Support Surfaces	0	0	0	0	0
		*********		******	*********	-
100	TOTAL	1,531,676	0		585,175	0

# ARISTACARE AT WHITING Provider CCN: 31-5309 Period from 1/1/2024 to 12/31/2024

Worksheet D-1

Tuesday, May 20, 2025 at 9:37:19 AM

Nursing Facility Title XVIII

#### PART I - CALCULATION OF INPATIENT ROUTINE COSTS

CMS		
	DESCRIPTION	MOUNT
1	Impatient days incl. private	49,042
2	Private room days	· o
3	Impatient days incl. Program prvt.	5,680
4	Med. nec. Program prvt. room days	0
5	Total general Inpatient routine svc.s co	15,679,209
	PRIVATE ROOM DIFFERENTIAL ADJUSTMENT	
6	General Inpatient routine service charge	2,985,813
7	General Inpatient routine service RCC	5.251236
8	Private room charges	0
9	Avg. private room per diem charge	0.00
10	Semi-private room charges	0
11	Avg. semi-private room per diem charge	0.00
12	Avg. private room charge diff.	0.00
13	Avg. private room cost diff.	0.00
14	Private room cost diff. adjustment	0
15	General Inpatient routine service cost n	15,679,209
	PROGRAM INPATIENT ROUTINE SERVICE COSTS	
16	Adjusted general Inpatient per diem cost	319.71
17	Program routine service cost	1,815,953
18	Med. nec. program prvt. room cost	0
19	Total program general Inpatient cost	1,815,953
20	Capital related cost allocated to inpati	1,361,153
21	Per diem capital related costs	27.75
22	Program capital related cost	157,620
23	Inpatient routine service cost	1,658,333
24	Aggregate charges to beneficiaries for e	0
25	Total program routine service costs for	1,658,333
26	Per diem limitation	0.00
27	I/p routine service cost limitation	o
28	Reimbursable Impatient routine service c	0

ARISTACARE AT WHITING
Provider CCN: 31-5309
Period from 1/1/2024 to 12/31/2024

Worksheet D-1

Tuesday, May 20, 2025 at 9:37:19 AM

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)	49,042
2	Program inpatient days (see instructions)	5,680
3	Total Nursing & Allied Health costs ( see instructions)	0
4	Nursing & Allied Health ratio (Line 2 divided by line 1)	0.115819
5	Program Nursing & Allied Health costs for pass-through (Line 3 times line 4)	0

# ARISTACARE AT WHITING Provider CCN: 31-5309 Period from 1/1/2024 to 12/31/2024

Worksheet E

Tuesday, May 20, 2025 at 9:37:19 AM

### Calculation of Reimbursement Settlement Title XVIII

#### PART I - SNF REIMBURSEMENT UNDER PPS

Balance due provider/program
Protested amounts (Nonallowable cost report items)

29 30

PAI	RT A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF RELABURSEMENT	
1	Inpatient PPS amount (See Instructions)	4,877,466
2	Nursing and Allied Health Education Activities (pass through payments)	0
3	Subtotal	4,877,466
4	Primary payor amounts	7,088
5	Coinsurance	750,516
6	Reimbursable bad debts (From your records)	284,541
7	Reimbursable bad debts for dual eligible beneficiaries (See instructions)	103,041
8	Adjusted reimbursable bad debts. (See instructions)	184,952
9	Recovery of bad debts - for statistical records only	0
10	Utilization review	0
11	Subtotal	4,304,814
12	Substant Payments (See instructions)	4,183,082
13	Tentative adjustment	0,202,002
14	Other adjustment (See instructions)	o o
	Olemonstration payment adjustment amount before sequestration	Ō
	5 Demonstration payment adjustment amount after sequestration	o o
	5 Sequestration for non-claims based amounts (See instructions)	3,699
	Sequestration adjustment (See instructions)	82,397
15	Balance due provider/program	35,636
16	Protested amounts (Monallowable cost report items)	0
PART	I - SNF REIMBURSEMENT UNDER PPS	
PAI	rt b - ancillary services computation of reimbursement lesser of cost or charges	
17	Ancillary services Part B	0
18	Vaccine cost	892
19	Total reasonable costs	892
20	Medicare Part B ancillary charges	1,100
21	Cost of covered services	892
22	Primary payor amounts	0
23	Coinsurance and deductibles	0
24	Reimbursable bad debts	0
	1 Reimbursable bad debts for dual eligible beneficiaries (see inst	0
24.0	2 Adjusted reimbursable bad debts (see instructions)	0
25	Subtotal	892
26	Interim adjustment	1,078
27	Tentative adjustment	0
28	Other adjustments (See instructions) Specify	0
	O Demonstration payment adjustment amount before sequestration	0
	5 Demonstration payment adjustment amount after sequestration	0
	9 Sequestration amount (see instructions)	18

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# ARISTACARE AT WHITING Provider CCN: 31-5309 Period from 1/1/2024 to 12/31/2024

Worksheet E-1

Tuesday, May 20, 2025 at 9:37:19 AM

Analysis of Payments to Providers for Service Rendered

CMS # 1	DESCRIPTION  Total interim payments paid to provider	Inpatient Mo/Day/Year 1		Part B Mo/Day/Year 3	Amount 4 1,078
2	Interim payments payable on individual bills, eithe		0		0
3.01	Lump sums to Provider	06/26/2024	23,717		0
	Lump sums to Provider		. 0		0
	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		23,717		0
4	TOTAL INTERIM PAYMENTS		4,183,082	-	1,078
	TO BE COMPLETED BY CONTRACTOR				
5	Items Below for INTERMEDIARIES:				
5.01	Settlement to Provider		0		0
5.02	Settlement to Provider		0		0
5.03	Settlement to Provider		0		0
5.50	Settlement to Program		0		0
5.51	Settlement to Program		0		0
	Settlement to Program		0		0
5.99	SUBTOTAL		0		0
6.01	Net settlement to Provider		0		0
6.50	Net settlement to Program		0		0
7	TOTAL MEDICARE PROGRAM LIABILITY		0		0
Nome o	f Contractor:	Contractor M	umber:		
8	Name of Contractor/Number				٥

# ARISTACARE AT WHITING Provider CCN: 31-5309 Period from 1/1/2024 to 12/31/2024

Worksheet G

Tuesday, May 20, 2025 at 9:37:19 AM

#### BALANCE SHEET

		Spacific			
		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	1,145,222	0	0	0
2	Temporary investments	0	ō	Ō	Ô
3	Notes receivable	ā	ā	Ō	0
4	Accounts receivable	2,933,166	ō	Ō	Ó
Š	Other receivables	0	Ō	Ō	Ō
•	Less: allowances for uncollectible notes and				
6	accounts receivable	170,889	0	0	0
7	Inventory	2,822	ō	Ō	Ö
8	Prepaid expenses	86,663	Ō	Ŏ	Ö
9	Other current assets	124,531	Ŏ	Ō	Ô
10	Due from other funds	0	ō	Ŏ	Ò
	200 4141 (0001 111111				
11	TOTAL CURRENT ASSETS	4,121,515	0	0	0
		-,,			
	FIXED ASSETS				
12	Land	0	0	0	0
13	Land improvements	0	0	0	0
14	Less: Accumulated depreciation	0	0	0	0
15	Buildings	0	0	0	0
16	Less: Accumulated depreciation	0	0	0	0
17	Leasehold improvements	3,843,889	0	0	0
18	Less: Accumulated amortization	0	Q	0	0
19	Fixed equipment	0	0	0	0
20	Less: Accumulated depreciation	0	0	0	0
21	Automobiles and trucks	18,435	0	0	0
22	Less: Accumulated depreciation	0	0	0	0
23	Major movable equipment	2,198,620	0	0	0
24	Less: Accumulated depreciation	5,374,430	0	0	0
25	Minor equipment depreciable	0	0	0	0
26	Minor equipment nondepreciable	0	0	0	0
27	Other fixed assets	0	0	0	0
28	TOTAL FIXED ASSETS	686,514	0	0	0
	OTHER ASSETS	a	۵	0	0
29	Investments	•	_	_	-
30	Deposits on leases	0	0	0	0
31	Due from owners/officers	0	_	0	0
32	Other assets	0		0	U 
33	TOTAL OTHER ASSETS	0	0	0	0
33	TOTAL OTHER MODELS		·	y 	
34	TOTAL ASSETS	4,808,029	0	0	0
		-,,	•	-	-

# ARISTACARE AT WHITING Provider CCN: 31-5309 Period from 1/1/2024 to 12/31/2024

Worksheet G

Tuesday, May 20, 2025 at 9:37:19 AM

#### BALANCE SHEET

		General	Specific Purpose	Endowment	Plant
CMS #	LIABILITIES AND FUND BALANCES (cmit cents)	Fund 1	Fund 2	Fund 3	Fund 4
	CURRENT LIABILITIES				
35	Accounts payable	2,409,259	0	0	0
36	Salaries, wages & fees payable	471,084	0	0	0
37	Payroll taxes payable	55,021	0	0	0
38	Notes & loans payable (short term)	0	0	0	0
39	Deferred income	0	0	0	0
40	Accelerated payments	0			
41	Due to other funds	0	0	0	0
42	Other current liabilities	976,142	0	0	0
43	TOTAL CURRENT LIABILITIES	3,911,506	0	0	0
	LONG TERM LIABILITIES				
44	Mortgage payable	0	0	0	0
45	Notes payable	0	0	0	0
46	Unsecured loans	0	0	0	0
47	Loans from owners	0	0	0	0
48	Other long term liabilities	0	0	0	0
49		0		0	0
50	TOTAL LONG TERM LIABILITIES	0	0	0	0
51	TOTAL LIABILITIES	3,911,506	0	0	0
	CAPITAL ACCOUNTS				
52	General fund balance	896,523			
53	Specific purpose fund Donor created - endowment fund balance -		0		
54	restricted		٥	0	
3-	Donor created - endowment fund balance -		•	•	
55	unrestricted			٥	
	Governing body created - endowment fund			_	
56	halance			0	
57	Plant fund balance - invested in plant				0
	Plant fund balance - reserve for plant				
58	improvement, replacement and expansion				
59	TOTAL FUND BALANCES	896,523	0	0	0
60	TOTAL LIABILITIES & FUND BALANCES	4,808,029	0	0	0

#### ARISTACARE AT WHITING Provider CCN: 31-5309

Period from 1/1/2024 to 12/31/2024

Worksheet G-1

Tuesday, May 20, 2025 at 9:37:19 AM

#### STATEMENT OF CHANGES IN FUND BALANCES

		GENERA	L FUND	SPECIFIC PURPOSE FUND -	ENDOMMENT FUND	PLANT FUND
		•	•	•		
1	Fund balances - beginning		1013168			
2	Net income (loss)		423040			
3	Total		1436208	0	0	0
4	Additions (Credit adjustments)	0		0	0	0
5		0		0	0	0
6		0		0	0	0
7		0		0	0	0
В		0		0	0	0
9		0		0	0	0
10	Total Additions		0	0	0	0
11	Subtotal		1436208	0	0	0
12	Deductions (Debit adjustments)	0		0	0	0
13	Prior Year Bal	539685		0	0	0
14		0		0	0	0
15		0		0	0	0
16		0		0	0	0
17		0		0	0	0
18	Total deductions		539685	0	0	0
19	Fund balances - ending		896523	0	0	0

# ARISTACARE AT WHITING Provider CCN: 31-5309 Period from 1/1/2024 to 12/31/2024

Worksheet G-2 Part I

Tuesday, May 20, 2025 at 9:37:19 AM

#### Statement of Patient Revenues and Operating Expenses

#### PART I - PATIENT REVENUES

CMS #	REVENUE CENTER	Inpatient 1	Outpatient 2	Total 3
	GENERAL INPATIENT ROUTINE CARE SERVICES			
1	Skilled Nursing Facility	18,761,418		18,761,418
2	Nursing Facility	0		0
4	Other Long Term Care	0		0
5	Total general Inpatient care services ALL OTHER CARE SERVICES	18,761,418		18,761,418
6	Ancillary services	283,095	0	283,095
7	Clinic		0	0
8	Home Health Agency Cost		0	0
9	Ambulance		0	0
				******
13		0	0	0
		-	******	-
14	Total Patient Revenues	19,044,513	0	19,044,513

ARISTACARE AT WHITING
Provider CCN: 31-5309
Period from 1/1/2024 to 12/31/2024

Worksheet G-2 Part II

Tuesday, May 20, 2025 at 9:37:19 AM

#### Statement of Patient Revenues and Operating Expenses

#### PART II - OPERATING EXPENSES

CIMS #	Description		
1	Operating Expenses		18,449,000
2	Additions	O	
3		0	
4		0	
5		0	
6		Ŏ	
7		Ō	
8	Total Additions		0
9	Deductions	0	
10		0	
11		Ō	
12		Ŏ	
13		Ô	
14	Total Deductions		0
15	Total Operating Expenses		18,449,000

# ARISTACARE AT WHITING Provider CCN: 31-5309 Period from 1/1/2024 to 12/31/2024

Worksheet G-3

Tuesday, May 20, 2025 at 9:37:19 AM

#### Statement of Revenues and Expenses

CMS	Description		
1	Total Patient Revenues		19,044,513
2	Less: contractual allowances and		176,646
3	Net Patient Revenues (Line 1 - 2)		18,867,867
Ā	Less: total operating expenses		18,449,000
5	Net income from service to patients (Line 3 - 4)		418,867
-	Other Income:		,
6	Contributions, donations, bequests, etc.	O	
7	Income from investments	1,339	
8	Revenues from communications (Telephone and Internet service)	10	
9	Revenues from television and radio service	0	
10	Purchase discounts	ā	
11	Rebates and refunds of expenses	ō	
12	Parking lot receipts	ō	
13	Revenue from laundry and linen service	ō	
14	Revenue from meals sold to employees and quests	ŏ	
15	Revenue from rental of living quarters	ŏ	
	Revenue from sale of medical and surgical supplies to other	-	
16	than patients	٥	
17	Revenue from sale of drugs to other than patients	ō	
18	Revenue from sale of medical records and abstracts	125	
19	Tuition (fees, sales of textbooks, uniforms, etc)	0	
20	Revenue from gifts, flowers, coffee shops, canteen	ō	
21	Rental of vending machines	600	
22	Rental of skilled nursing space	0	
23	Government appropriations	ŏ	
24	Barber & Beauty	ŏ	
	Other Income	2,099	
24.50		2,000	
24.50		_	
25	Total other income		4,173
26	Total		423,040
27	Other Expenses (specify)	0	125,010
28	Offier mybeness (abserra)	ŏ	
29		ă	
49		•	
30	Total other expenses		0
			~~~~~
31	Net income (or loss) for the period		423,040
			*******