EDISON ASSOCIATES LLC D/B/A ARISTACARE AT EDISON Financial Statements

December 31, 2024



TERFORED PUBLIC ACCOUNTANTS & CONSULTANTS

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INDEPENDENT AUDITORS' REPORT

To the Members of Edison Associates LLC d/b/a Aristacare at Edison Cranford, N.J

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Edison Associates LLC, d/b/a Aristacare at Edison (a limited liability company), which comprise the balance sheet as of December 31, 2024, and the related statements of income and members' deficit and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Edison Associates, LLC, d/b/a Aristacare at Edison, 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 Edison Associates, LLC d/b/a Aristacare at Edison, 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 Edison Associates, LLC d/b/a Aristacare at Edison'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
- 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 Edison Associates, LLC d/b/a Aristacare at Edison'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 Edison Associates, LLC d/b/a Aristacare at Edison's ability to continue as a going concern for a reasonable period of time.

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

Brooklyn, New York
May 15 2025

May 15, 2025

EDISON ASSOCIATES LLC D/B/A ARISTACARE AT EDISON Balance Sheet December 31, 2024

ASSETS		
Current assets:		
Cash	\$	90,191
Cash - restricted		80,407
Accounts receivable - net		5,612,061
Prepaid expenses		83,108
Due from previous owners		705,840
Total current assets		6,571,607
Property and equipment, net		289,830
Intangible assets	_	29,726
Total Assets	\$	6,891,163
Current liabilities:		
Accounts payable	\$	4,596,580
Accrued expenses and taxes		861,608
Patients' funds and deposits payable		80,403
Due to related entities		2,832,414
Due to landlord	_	1,255,404
Total current liabilities		9,626,409
Long term liabilities:		
Loan payable related entity		1,000,000
Total current liabilities		10,626,409
Members' deficit	_	(3,735,246)
Total Liabilities and Members' Deficit	\$	6,891,163

EDISON ASSOCIATES LLC D/B/A ARISTACARE AT EDISON Statement of Income and Members' Deficit Year Ended December 31, 2024

Revenues	\$	25,606,869
Operating expenses	_	28,557,122
Loss from operations		(2,950,253)
Non-operating revenue (expenses) Interest income Interest expense	_	3,653 (377,101)
Net loss		(3,323,701)
Members' deficit at beginning of year		(410,045)
Members' distributions	_	(1,500)
Members' deficit at end of year	\$	(3,735,246)

EDISON ASSOCIATES LLC D/B/A ARISTACARE AT EDISON

Statement of Cash Flows Year Ended December 31, 2024

Cash flows from operating activities: Net loss	\$	(3,323,701)
Adjustments to reconcile net loss to net cash		
provided by (used in) operating activities: Depreciation		20,928
Changes in operating assets and liabilities:		
Accounts receivable		(1,882,056)
Prepaid expenses		(93,261)
Accounts payable		3,091,510
Accrued expenses and taxes		212,564
Patients' funds and deposits payable	_	80,403
Net cash used in operating activities		(1,893,613)
Cash flows from investing activities:		
Purchase of property and equipment		(268,219)
Increase in intangible assets	_	(29,726)
Net cash used in investing activities		(297,945)
Cash flows from financing activities:		
Members' distributions		(1,500)
Increase in due to landlord		457,713
Increase in due from previous owners		(851,222)
Net loans from related entities	_	2,269,420
Net cash provided by financing activities	_	1,874,411
Net decrease in cash and restricted cash		(317,147)
Cash and restricted cash at beginning of year	_	487,745
Cash and restricted cash at end of year	\$	170,598
Supplemental disclosure of cash flow information:		
Cash paid during the year for:		
Interest	\$	377,101

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

Principal Business Activity

Nature of Operations

Edison Associates, LLC, (the "Company") d/b/a/ Aristacare at Edison, was formed in the State of New Jersey on September 7, 2023, with a perpetual life. The limited liability company leases the land, building and license from a non-related entity to operate a long-term care facility consisting of 280 long-term beds, located at 10 Brunswick Avenue, Edison, 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 \$310,137.

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.

	_	
Total	\$	170,598
Restricted cash for residents	_	80,407
Cash and cash equivalents	\$	90,191

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

Property and equipment

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

Income taxes

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

Estimates

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

Revenues

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

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

Performance obligations are determined based on the nature of the services provided. The majority of the Company's healthcare services represent a bundle of services that are not capable of being distinct and as such, are treated as a single performance obligation satisfied over time as services are rendered. The Company also provides certain ancillary services which are not included in the bundle of services, and as such, are treated as separate performance obligations satisfied at a point in time, if and

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

Revenues (continued

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.

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.

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

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.

Note 2 - Accounts Receivable:

Accounts receivable, net, consists of the following:

Medicaid	\$ 1,759,090
Medicare	781,188
Other	3,381,920
	 5,922,198
Less: allowance for doubtful accounts	 310,137
Total accounts receivable, net	\$ 5,612,061

Note 3 - Property and Equipment:

Property and equipment are summarized as follows:

Life		
<u>(Years)</u>		2024
5-7	\$ _	202,373
10		108,385
		310,758
		(20,928)
	\$	289,830
	<u>(Years)</u> 5-7	5-7 \$ — 10 —

Depreciation expense was \$20,928, for the year.

Note 4 - Advertising:

Advertising expenses were \$109,817 for the year. There were no direct response advertising costs either capitalized or expensed.

Note 5 - Goodwill and Other Intangible Assets:

Intangible assets other than goodwill are summarized as follows:

	Life	
	(Years)	2024
Closing costs	-	\$ 29,726
Less accumulated amortization		(0)
		\$ 29,726

Amortization was not expensed for 2024 as the closing is still not finalized.

Note 6 - Revenues:

Approximately 74% of revenue was derived from billings to the New Jersey Department of Health for stays by Medicaid patients.

Approximately 13% 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.

There were no adjustments to the company's revenues as a result of audits or appeals to interim rates received in prior years.

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 44% of its receivables due from the New Jersey Department of Health, and 27% of its receivables due from the Federal government for Medicare recipients.

As of December 31, 2024, approximately 45% of the accounts payable balance was payable to three vendors.

Note 8 - Economic Dependency:

During the year, the Company purchased a substantial portion of its services from four vendors. Purchases from these vendors were approximately \$5,822,807. The balances due to these vendors and included in accounts payable at December 31, 2024, was \$2,183,449.

Note 9 - 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.

The Company has negotiated with the current owners to acquire the real estate and license to the facility. Management believes that this change of ownership ("CHOW") transaction will conclude within 12 months thereby negating the long-term effect of the current lease. The Company is not required to capitalize their lease assets and obligations related to their real estate lease or include most of the lease disclosures. Instead, the Company's policy is to record lease payments as rent expense as incurred.

Description of leases:

The Company occupies its premises under an operating sublease with a non-related entity, with an initial term of five years, which expires on October 31, 2028, and has the option to extend it for an additional two (2) terms of one (1) year each. The lease provides for a net basic annual rent of \$1,470,000. Aggregate rent expense was \$1,470,000 for the year.

Quantitative lease information

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

Operating lease cost

\$ 1,470,000

Note 10 - Employee Benefit Plans:

Effective March 1, 2007, 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 \$287 for the year.

Union employees are covered by a multi-employer pension plan. Contributions to the plan totaled \$38,337 for the year.

Note 11 - Related Party Transactions:

The Company obtained fiscal services from a related company, which is related through common ownership. Total services purchased during the year amounted to \$2,094,876. At December 31, 2024, the was a balance due of \$941,315

Note 12 - Due to Related Entities and Loan Payable Related Entity:

On an ongoing basis, the Company loans and borrows funds for working capital, expenses, and other loans and exchanges to and from entities that are related by majority or 100% common ownership. The loans are interest free and will be repaid when the Company, or the related entities, has the funds. At December 31, 2024 the balances of these loans due to the related entities were \$2,832,414.

On November 1, 2023, the Company received a loan from an entity related by 100% common ownership in the original amount of \$1,000,000 with interest payable at 10% per annum. Monthly payments consist of interest only payments of \$8,333. As of December 31, 2024, the balance owed on this note was \$1,000,000.

Note 13 – Contingencies:

Revenues are based on current billings. Certain adjustments may be made in subsequent periods as a result of audits or appeals, the final results of which are not determinable as of the date of the financial statements. Such adjustments, if any, will be reflected in the period in which ascertained.

Note 14 – Subsequent Events:

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

EDISON ASSOCIATES LLC D/B/A ARISTACARE AT EDISON Supplementary Schedules - Revenues Year Ended December 31, 2024

			Per P	atient Day
Revenues - current:				
Medicaid - NJ	\$	18,920,711	\$	271.52
Medicare - Part A		3,383,446		803.67
Private		2,035,060		255.08
HMO		388,518		454.94
Respite		325,203		271.23
Total current year		25,052,938	\$_	295.51
Other revenues:				
Ancillary revenue		553,824		
Other revenues	*****	107		
Total Revenues	\$	25,606,869		

EDISON ASSOCIATES LLC D/B/A ARISTACARE AT EDISON Supplementary Schedules - Patient Days Year Ended December 31, 2024

Skilled nursing facility	Patient Days	Percent of Total
Skilled nursing facility: Medicaid	70,538	83.20%
	•	
Medicare	4,210	4.97%
Private	7,978	9.41%
HMO	854	1.01%
Respite	1,199	1.41%
•	84,779	100.00%
Percent occupancy	<u>82.73%</u>	

EMBASSY MANOR AT EDISON NURS REHAB
Provider CCN: 31-5279
Period from 1/1/2024 to 12/31/2024

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

Worksheet S

Friday, May 30, 2025 at 12:01:13 PM

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

PART I - COST REP	PORT ST	atus							
Provider 1.	[]	Electronically prepared	cost repor	t; Date:	Ti	me:			
3.	. []	Manually prepared cost r If this is an amended re No Medicare Utilization.	port enter	the number	of times th	e provider re	submitted this	cost report	:
use only		cost Report Status [1] As Submitted [2] Settled without audit [3] Settled with audit [4] Reopened [5] Amended Received	7. [] F. 8. [] L 9. [] N 10. [] I 11. Contr	ast Cost Re PR Date: f line 4, c actor Vendo	column 1 is "	4": Enter num			_
PART II - CERTIFI	CATION	OF CHIEF FINANCIAL OFFIC	er or admi	NISTRATOR C	F FACILITY				
ADMINISTRATIVE AC PROVIDED OR PROCU	CTION, DRED TH	LSIFICATION OF ANY INFORM FINE AND/OR IMPRISONMENT ROUGH THE PAYMENT DIRECTL FINES AND/OR IMPRISONMENT	UNDER FEDE Y OR INDIR	RAL LAW. I	TURTHERMORE,	IF SERVICES I	DENTIFIED IN TH	IS COST REI	ORT WERE
		CERTIFICATION	BY CHIEF F	INANCIAL OF	FFICER OR ADM	INISTRATOR OF	FACILITY		
Rehab (31-5279) f and belief, this with applicable i	or the report instruc	report and the Balance S cost report period begin and statement are true, stions, except as noted. e services, and that the	ning Janua correct, c I further	ry 1, 2024 cmplete and certify tha	and ending D prepared fr t I am famil	om the books iar with the	024, and that to and records of laws and regula	o the best the provide tions regar	of my knowledger in accordance ding the
SIGNATURE OF	CHIEF	FINANCIAL OFFICER OR ADMI		CHECKBO	S				
 				 	I certif	y that I inte	with the above nd my electronic nt to be the le	c signature	on this
Printed name				- -	or my or	iginai signac	ure.		
PART III - SETTLE	ement s	UMMARY					Title XVII	ı	
MS .						Title V	Α	В	Title XIX
# 1 SNF						0	2 -191,288	3 0	4
100 Total					-	0	-191,288	0	0
		Encryption Information:		ncryption 1	======================================				

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.

Please do not send applications, claims, payments, medical records or any documents containing sensitive information to the PRA Reports Clearance Office. Please note that any correspondence not pertaining to the information collection burden approved under the associated CMB control number listed on this form will not be reviewed, forwarded, or retained. If you have questions or concerns regarding where to submit your documents, please contact 1-800-MEDICARE.

EMBASSY MANOR AT EDISON NURS REHAB Provider CCN: 31-5279 Period from 1/1/2024 to 12/31/2024

Worksheet S-2 Part I

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY COMPLEX ADDRESS:

. .

CMS

Friday, May 30, 2025 at 12:01:13 PM

Skilled Nursing Facility and Skilled Nursing Facility Complex Identification Data

#						
# 1	Street / P.O. Box:	465 Plainfield Ave				
2		EDISON	NJ	08817		
	City / State / Zip:					
3	County / CBSA Code / Urban/Rural:	Middlesex	35154	Urban	Dates	Cuetor
CME >	D SNF-BASED COMPONENT IDENTIFICATION				Payment P., O. c	
ane an	D SHE-BASED COMPONENT IDENTIFICATION			DATE	P., O. C	
CMS	COMPONENT	COMPONENT NAME	PROVIDER	CERTIFIED	v xvii	
	0	1	2 PROVIDER	3	4 5	
#	SNF	Embassy Manor at Edison Nu	_	03/24/1988	4 5	_
		Embassy Manor at Edison Nu	CS Re 31-32/9	03/24/1966	-	r
5 7	Nursing Facility SNF-Based HHA					
11	SNF-Based OLTC					
13	Other	^	1/01/2024 1:	2/31/2024		
14	Cost Reporting Period (mm/dd/yyyy)	U.	2	2/31/2024		
15	Type of Control (See Instructions)		2			
	F FREESTANDING SKILLED NURSING FACILITY		:			N
16	Is this a distinct part skilled nursing f			-4-0		N N
17	Is this a composite distinct part skilled					
18	Are there any costs included in Worksheet	A which resulted from tran	sactions with re	erated organizations?		Yes
	LANEOUS COST REPORTING INFORMATION					
19	Is this a low Medicare Utilization cost					N
	If the response to line 19 is yes, Does t	his cost report meet your c	ontractor's cri	teria for filing a low		
	utilization cost report? (Y/N)					N
	HATION - ENTER THE AMOUNT OF DEPRECIATION	REPORTED IN THIS SNF FOR TH	E METHOD INDICA	TED ON LINES 20 - 22.	_	
20	Straight Line				5	52,659
21	Declining Balance.					
22	Sum of the Years' Digits				_	
23	Sum of lines 20 through 22				5	52,659
24	If depreciation is funded, enter the bala					
25	Were there any disposal of capital assets					N
26	Was accelerated depreciation claimed on a	my assets in the current or	any prior cost	report applies?		N
	Did you cease to participate in the Medic	are program at the end of t	he period to who	ich this cost report		
27	applies (See PRM 15-1, Chapter 1)?					N
28	Was there a substantial decrease in healt	h insurance proportion of a	llowable cost f	rom prior cost reports?		N
IF THI	S FACILITY CONTAINS A PUBLIC OR NON-PUBLIC	PROVIDER THAT QUALIFIES FO	R AN EXEMPTION 1	FROM THE APPLICATION OF	THE	
LOWER	OF COSTS OR CHARGES, ENTER 'Y' FOR EACH CO	MPONENT AND TYPE OF SERVICE	THAT QUALIFIES	FOR THE EXEMPTION.		
				Part A	Part B	Other
29	Skilled Nursing Facility			No	No	
30	Nursing Facility					
32	SNF-Based HHA					
36	SNF-Based OLTC					
						Y/N
	Is the skilled nursing facility located i	n a state that certifies th	e provider as a	SNF regardless of the		
37	level of care given for Titles V & XIX p		•	•		N
38	Are you legally-required to carry malprac					N
	Is the malpractice a "claims-made:", or "		oolicy is "claim	ns-made" enter 1. If		
39	policy is "occurrence", enter 2.					
. 77	What is the liability limit for the malpr	actice policy? Enter in co	lumn 1 the mone	tarv limit per		
40	lawsuit. Enter in column 2 the monetary					
•••	Tambara. Birds in Column a die monetary	True por portol lour.				Sel
				Premiums Pa	id Losses	
41	List malpractice premiums and paid losses	1				
41	Fist marbraceres branchms and bard rosses					Y/N
	Are malpractice premiums and paid losses	remorted in other than the	Administration :	and Conoral cost contor	,	-/
42	Enter Y or N. If yes, check box, and sub	mit comporting schodule lis	ting cost costs	re and amounts	•	N
42	Enter 1 or N. 11 yes, check box, and suc	mit supporting schedule ils	cing cost center	rs and amounts.		N
40	Are there any home office cost as defined	in cms rub is-1, chapter i	or Enter I IOF	TOP OF M TOP NO, IN COL	-	N
43	1.				ha ====	N
	If line 43 = "Y", and there are costs for		e nome office c	nain number and enter t	ne name	
44	and address of the home office on lines					
45	Name / Contractor Name / Contractor Number	r				
46	Street / PO Box					
47	City / State / Zip					

EMBASSY MANOR AT EDISON NURS REHAB Provider CCN: 31-5279 Period from 1/1/2024 to 12/31/2024

Worksheet S-2 Part II

N.

Telephone number/Email address.

21

Friday, May 30, 2025 at 12:01:13 PM

costreports@zhealthcare.com

Skilled Nursing Facility and Skilled Nursing Facility Healthcare Complex Reimbursement Questionare

Line								
#			1	2	3	4		
	DER ORGANIZATION AND OPERATION			_	_	-		
	Has the provider changed ownership immediately prior to the	e beginning of						
1	the cost reporting period?		N					
	Has the provider terminated participation in the Medicare	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, includi-	ng management						
	contracts, with individuals or entities that are related	to the provider						
	or its officers, medical staff, management personnel, or	members of the						
	board of directors through ownership, control, or family	and other						
3	similar relationships?		Y					
FINAN	CIAL DATA AND REPORTS							
	Were the financial statements prepared by a Certified Publ	ic Accountant?						
	If yes, enter in column 2 "A" for Audited, "C" for Compile							
	Reviewed. Submit complete copy or enter date available is	n column 3. (see						
4	instructions) If no, see instructions.		N					
	Are the cost report total expenses and total revenues diffe							
5	on the filed financial statements? If yes, submit reconc	iliation.	N					
APPRO	VED 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 instru		N					
	Were approvals and/or renewals obtained during the cost re							
8	for Nursing School and/or Allied Health Program? (see ins	tructions)	N					
BAD D			**					
9	Is the provider seeking reimbursement for bad debts? (see		N					
10	If line 9 is Yes, did the provider's bad debt collection p	orrch cusude	·N					
10	during this cost reporting period? If Yes, submit copy.		.И					
11	If line 9 is Yes, are patient deductibles and/or coinsural Yes, see instructions.	nce waived? If	N					
11	Have total beds available changed from prior cost reporting	a moniodo TE	N					
12	Yes, see instructions.	g period: II	N					
PS&R			**					
Loun	Was the cost report prepared using the PS&R only? If yes,	enter the paid						
	through date of the PS&R used to prepare this cost report							
13	Instructions)	. (555	Y	04/25/2025	Y	04/25/2025		
	Was the cost report prepared using the PSSR for total and	the provider's	_		_			
	records for allocation? If yes enter the paid through da							
14	used to prepare this cost report.		N		N			
	If line 13 or 14 is yes, were adjustments made to PS&R dat	a for additional						
	claims that have been billed but are not included on the	PS&R used to						
15	file this cost report? If yes, see instructions.		N		N			
	If line 13 or 14 is yes, then were adjustments made to PS&	R data for						
16	corrections of other PS&R Report information? If yes, se	e instructions.	N		N			
	If line 13 or 14 is yes, then were adjustments made to PS6	R data for						
17	Other?		N		N			
	Was the cost report prepared only using the provider's rec	ords? If yes,						
18	see Instructions.		N		N			
	DUDADE DOUBLAND GOVERNO TURBOUS		•		_			_
	REPORT PREPARER CONTACT INFORMATION	omimolo	1	Chains	2		Buonanan	3
19	First name/Last Name/Title	arinela		Shqina			Preparer	
20	Employer. Z	immet Healthcare	Services Grown I	TC.				
21		22_070_0723			arhaal thaara			

732-970-0733

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The Optimizer Systems, LLC WinLASH 2540 System [Version: 10.5.4]
In lieu of Form CMS-2540-10

EMBASSY MANOR AT EDISON NURS REHAB Provider CCN: 31-5279 Period from 1/1/2024 to 12/31/2024

Worksheet S-3 Part I

Friday, May 30, 2025 at 12:01:13 PM

Skilled Nursing Facility and Skilled Nursing Facility Health Care Complex

PART I	- STATISTICAL DATA									
		No. of	Bed days -		Ir	npatient Days .				
CMS	Component	Beds	Available	Title V	Title XVIII	Title XIX	Other	Total		
#		1	2	3	4	5	6	7		
1	Skilled Nursing Facility	280	102,480	0	4,205	69,710	9,992	83,907		
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	280	102,480	0	4,205	69,710	9,992	83,907		
				- Discharges				- Average Leng	th of Stay	
CMS	Component	Title V	Title XVIII	Title XIX		Total		Title XVIII	Title XIX	Total
#		8	9	10	11	12	13	14	15	16
1	Skilled Nursing Facility	0	79	247	76	402	0.00	53.23	282.23	208.72
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	79	247	76	402	0.00	53.23	282.23	208.72
				- 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	125	219	78	422	191.81	0		
2	Nursing Facility	0		0	Ó	0	0.00	Ō		
4	Home Health Agency Cost					0	0.00	0		
5	Other Long Term Care				0	0	0.00	0		
8	Total	0	125	219	78	422	191.81	0		

EMBASSY MANOR AT EDISON NURS REHAB
Provider CCN: 31-5279
Period from 1/1/2024 to 12/31/2024

Worksheet S-3 Part II

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Friday, May 30, 2025 at 12:01:13 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	9,043,817	0	9,043,817	398,966.00	22.67
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)	9,043,817	0	9,043,817	398,966.00	22.67
7	Other Long Term Care		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	Ó	0	0.00	
12	Subtotal Excluded salary (Sum of lines 7-11)	0	0	0	0.00	
				0000000		
13	Total Adjusted Salaries (Line 6 - 12)	9,043,817	0	9,043,817	398,966.00	22.67
	OTHER WAGES AND RELATED COSTS					
14	Contract Labor: Patient Related & Mgmt	5,498,231	0	5,498,231	150,971.00	36.42
15	Contract Labor: Physician services - Part A		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)	2,428,172	0	2,428,172		
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	2,428,172	0	2,428,172		

EMBASSY MANOR AT EDISON NURS REHAB Provider CCN: 31-5279 Period from 1/1/2024 to 12/31/2024

Worksheet S-3 Part III

Friday, May 30, 2025 at 12:01:13 PM

SNF Wage Index Information

PART III - OVERHEAD COSTS - DIRECT SALARIES

	111 O'BIGIBLE COOLS DIGGE SHAPEELES					
			Reclass.		Data Harris	
		3	of Salaries from Wkst.		Paid Hours	Average
CMS		Amount		Adjusted	Related	Hourly
CM25		Reported	A-6	Salaries	to Salary	Wage
₩.		1	2	3	4	5
1	Employee Benefits	0	0	0	0	0.00
2	Administrative & General	756,862	0	756,862	18,952	39.94
3	Plant Operation, Maint. & Repairs	263,665	0	263,665	10,144	25.99
4	Laundry & Linen Service	0	0	0	0	0.00
5	Housekeeping	0	0	0	0	0.00
6	Dietary	1,063,873	0	1,063,873	68,816	15.46
7	Nursing Administration	420,300	0	420,300	8,872	47.37
8	Central Services & Supply	11,738	0	11,738	817	14.37
9	Pharmacy	0	0	0	0	0.00
10	Medical Rcd.s & M/R Library	202,525	0	202,525	8,498	23.83
11	Social Service	116,689	0	116,689	2,942	39.66
12	Nursing and Allied Health Ed. Act.					
13	Other General Service	643,332	0	643,332	29,691	21.67
14	Total	3,478,984	0	3,478,984	148,732	23.39

EMBASSY MANOR AT EDISON NURS REHAB Provider CCN: 31-5279 Period from 1/1/2024 to 12/31/2024

Worksheet S-3 Part IV

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SNF Wage Related Costs

#		
	RETIREMENT COST	
1	401K Employer Contributions	287
2	Tax Sheltered Annuity (TSA) Employer Contribution	0
3	Qualified and Non-Qualified Pension Plan Cost	0
4	Prior Year Pension Service Cost	0
	PLAN ADMINISTRATIVE COSTS (Paid to External Organization)	
5	401K/TSA Plan Administration fees	0
6	Legal/Accounting/Management Fees-Pension Plan	0
7	Employee Managed Care Program Administration Fees	0
	HEALTH AND INSURANCE COST	
8	Health Insurance (Purchased or Self Funded)	1,214,998
9	Prescription Drug Plan	0
10	Dental, Hearing and Vision Plan	38,333
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	257,928
16	Retirement Health Care Cost (see instructions) TAXES	0
17	FICA-Employers Portion Only	672,224
18	Medicare Taxes - Employer Portion Only	0
19	Unemployment Insurance	0
20	State or Federal Unemployment Taxes OTHER	243,460
21	Executive Deferred Compensation	0
22	Day Care Cost and Allowances	0
23	Tuition Reimbursement	942
24	Total Wage Related Cost (Lines 1-23)	2,428,172
	PART B OTHER THAN CORE RELATED COST	
25	Other Wage Related Costs	0

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Description

EMBASSY MANOR AT EDISON NURS REHAB Provider CCN: 31-5279 Period from 1/1/2024 to 12/31/2024

Worksheet S-3 Part V

Friday, May 30, 2025 at 12:01:13 PM

SNF Reporting Of Direct Care Expenditures

PART V - OVERHEAD COSTS - DIRECT SALARIES

		Amount	Fringe	Adjusted	Paid Hours Related	Average Hourly
CMS #		Reported 1	Benefits 2	Salaries 3	to Salary	Wage 5
#	DIRECT SALARIES		2	3	4	5
	NURSING OCCUPATIONS					
1	Registered Nurses (RNs)	1,507,979	404,877	1,912,856	39,310	48.66
2	Licensed Practical Nurses (LPNs)	1,106,436				
3	Certified Nursing Assistants/Nursing Assistants/Aides	2,385,290	640,426	3,025,716		
4	Total Nursing (Sum of 1 - 3)	4,999,705	1,342,370		238,199	26.63
5	Physical Therapists	288,735	77,522	366,257	4,879	75.07
6	Physical Therapy Assistants	29,030	7,794	36,824	491	75.00
7	Physical Therapy Aides	0	0	0	0	0.00
8	Occupational Therapists	180,881	48,565	229,446	5,243	
9	Occupational Therapy Assistants	3,329	894	4,223	97	43.54
10	Occupational Therapy Aides	0	0	0	0	0.00
11	Speech Therapists	63,152	16,956	80,108	1,326	60.41
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)	136,983		136,983	2,008	68.22
15 16	Licensed Practical Nurses (LPNs)	1,422,300		1,422,300		41.11
10	Certified Nursing Assistants/Nursing Assistants/Aides	3,938,948	_	3,938,948	114,363	34.44
17	Total Nursing (Sum of 14 - 16)	5,498,231		5,498,231	150,971	36.42
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	Ō	0.00
26	Other Medical Staff	0		0	0	0.00

EMBASSY MANOR AT EDISON NURS REHAB Provider CCN: 31-5279 Period from 1/1/2024 to 12/31/2024

Worksheet A Friday, May 30, 2025 at 12:01:13 PM

Reclassification and Adjustment of Trial Balance of Expenses

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						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
	GENERAL SERVICE COST CENTERS							
1	Cap Rel Costs - Bldgs & Fixtures		2,481,792	2,481,792	-15,595	2,466,197	57,823	2,524,020
2	Cap Rel Costs - Movable Equipment		106,544	106,544	15,595	122,139	5,211	127,350
3	Employee Benefits	0	2,466,530	2,466,530	0	2,466,530	239,550	2,706,080
4	Administrative & General	756,862	4,881,559	5,638,421	0	5,638,421	-1,002,635	4,635,786
5	Plant Operation, Maint. & Repairs	263,665	791,247	1,054,912	0	1,054,912	19,273	1,074,185
6	Laundry & Linen Service	0	654,001	654,001	0	654,001	0	654,001
7	Housekeeping	0	1,001,463	1,001,463	0	1,001,463	0	1,001,463
8	Dietary	1,063,873	1,006,070	2,069,943	0	2,069,943	0	2,069,943
9	Nursing Administration	420,300	0	420,300	0	420,300	0	420,300
10	Central Services & Supply	11,738	276,376	288,114	0	288,114	0	288,114
11	Pharmacy	. 0	12,831	12,831	0	12,831	Ó	12,831
12	Medical Records & Library	202,525	0	202,525	0	202,525	Ö	202,525
13	Social Service	116,689	0	116,689	0	116,689	Ō	116,689
14	Nursing and Allied Health Education	0	Ó	0	Ō	0	Ŏ	0
15	Other General Service Cost	643,332	30,319	673,651	Ō	673,651	ŏ	673,651
	INPATIENT ROUTINE SERVICE COST CENTERS	,	,		•	,	-	,
30	Skilled Nursing Facility	4,999,705	5,799,647	10,799,352	0	10,799,352	0	10,799,352
31	Nursing Facility	0,222,702	0	0	Ö	0	ŏ	0
33	Other Long Term Care	Ŏ	Ö	ŏ	Ö	ŏ	ŏ	ŏ
	ANCILLARY SERVICE COST CENTERS	· ·	•	•	•	•	•	•
40	Radiology	0	38,692	38,692	0	38,692	0	38,692
41	Laboratory	o o	42,696	42,696	ŏ	42,696	ŏ	42,696
42	Intravenous Therapy	Ö	12,000	0	ŏ	12,050	ŏ	42,050
43	Oxygen (Inhalation) Therapy	ň	ŏ	ŏ	ŏ	ŏ	Ö	ŏ
44	Physical Therapy	317,766	ŏ	317,766	ŏ	317,766	ŏ	317,766
45	Occupational Therapy	184,210	ŏ	184,210	ŏ	184,210	ŏ	184,210
46	Speech Pathology	63,152	109,188	172,340	ŏ	172,340	ŏ	172,340
47	Electrocardiology	05,152	103,100	0	ŏ	1/2,340	ŏ	1/2,540
48	Medical Supplies Charged to Patients	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	Ö
49	Drugs Charged to Patients	ŏ	185,238	185,238	ŏ	185,238	ŏ	185,238
50	Dental Care - Title XIX only	ő	103,230	105,230	ŏ	105,250	ŏ	105,250
51	Support Surfaces	ő	ŏ	ŏ	ŏ	ŏ	ő	ŏ
52	Other Ancillary Service Cost Center	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ
-	OUTPATIENT SERVICE COST CENTERS	· ·	•	•	•	•	•	•
60	Clinic	0	0	0	0	0	0	0
63	Other Outpatient Service Cost	ő	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ
•	OTHER REIMBURSABLE COST CENTERS	•	•	•	•	v	v	v
70	Home Health Agency Cost	0	0	0	0	0	0	0
71	Ambulance	o o	2,688	2,688	ŏ	2,688	ŏ	2,688
74	Other Reimbursable Cost	ň	2,000	_,,,,	ŏ	2,000	ŏ	2,000
	SPECIAL PURPOSE COST CENTERS	· ·	•	•	•	•	•	•
80	Malpractice Premiums & Paid Losses		0	0	0	0	0	0
81	Interest Expense		ŏ	ŏ	ŏ	ŏ	ŏ	ŏ
82	Utilization Review	0	ŏ	ŏ	ŏ	ŏ	ŏ	Ö
84	Other Special Purpose Cost	ň	Ŏ	ŏ	ŏ	ő	0	Ŏ
89	SUBTOTALS	9,043,817	19,886,881	28,930,698	ŏ	28,930,698	-680,778	28,249,920
0,5	505101AL0	3,043,617	19,000,001	20,930,090	v	20,930,090	-000,770	20,249,920
	NONREIMBURSABLE COST CENTERS							
90	Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0
91	Barber and Beauty Shop	Ö	Ö	ō	Ö	ŏ	ŏ	Ö
92	Physicians Private Offices	o	ŏ	ŏ	ŏ	ŏ	Ô	ŏ
93	Nonpaid Workers	o	ŏ	ŏ	ŏ	ŏ	ň	ŏ
94	Patients Laundry	0	ŏ	ŏ	Ŏ	ŏ	Ŏ	ŏ
95	Other Non Reimbursable Cost	Ö	1,120	1,120	Ö	1,120	Ö	1,120
			•	•			-	•

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... The Optimizer Systems, LLC WinLASH 2540 System [Version: 10.5.4] In lieu of Form CMS-2540-10, continued

EMBASSY MANOR AT EDISON NURS REHAB Provider CCN: 31-5279 Period from 1/1/2024 to 12/31/2024

Worksheet A

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Friday, May 30, 2025 at 12:01:13 PM

Reclassification and Adjustment of Trial Balance of Expenses

				I	Reclassified	Adjust-	Expenses
				Reclassi-	Trial	ments to	for Cost
COST CENTER DESCRIPTION	Salaries	Other	Total	fications	Balance	Expenses	Allocation
	1	2	3	4	5	6	7
TOTAL	9,043,817	19,888,001	28,931,818	0	28,931,818	-680,778	28,251,040

EMBASSY MANOR AT EDISON NURS REHAB
Provider CCN: 31-5279
Period from 1/1/2024 to 12/31/2024

Worksheet A-6

Friday, May 30, 2025 at 12:01:13 PM

Reclassifications

	EXPLANATION OF			Increase	es •					Decreases		
CMS	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	15,595	Cap Rel Costs .	- Bldg	1.00	0	15,595
100	TOTAL RECLASSIFICATIONS					0	15,595				0	15,595
				===	****					===		

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EMBASSY MANOR AT EDISON NURS REHAB Provider CCN: 31-5279 Period from 1/1/2024 to 12/31/2024

Worksheet A-7

Friday, May 30, 2025 at 12:01:13 PM

Analysis of changes during cost reporting period in capital asset balances

CIMS #	DESCRIPTION	Beginning Balances 1	Purchase 2	Acquisitions Donation 3	Total	Disposals and Retirements 5	Ending Balance 6	Fully Depreciated Assets 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	0	108,385	0	108,385	0	108,385	0
5	Fixed Equipment	0	0	0	0	0	. 0	0
6	Movable Equipment	0	202,373	0	202,373	0	202,373	0
7	Subtotal	0	310,758	0	310,758	0	310,758	0
8	Reconciling Items	0	0	0	0	0	0	0
9	Total	0	310,758	0	310,758	0	310,758	0

EMBASSY MANOR AT EDISON NURS REHAB Provider CCN: 31-5279 Period from 1/1/2024 to 12/31/2024

Worksheet A-8

Friday, May 30, 2025 at 12:01:13 PM

Adjustments to Expenses

CIMS #	Description	Basis for Adjustment 1	Amount 2	Expense classification on Worksheet A to/from which the amount is to be adjusted Cost Center 3	Line No. 4
1	Investment income on restricted funds	В	-3,653	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	-230,387		
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	-91	Administrative & General	4
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	Office AdvertisngNonAllow	A		Administrative & General	4
26	Office Fines & Penalties	A		Administrative & General	4
27	Bad Debt Expense	Α	-426,289	Administrative & General	4
100	TOTAL		-680,778		

EMBASSY MANOR AT EDISON NURS REHAB Provider CCN: 31-5279 Period from 1/1/2024 to 12/31/2024

Worksheet A-8-1

Friday, May 30, 2025 at 12:01:13 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	<u>.</u>	Cost Center	Expense Items	In Cost	Wkst A col 5	(col 4 - 5)
#	:	1	2	3	4	5	6
1	1	Cap Rel Costs - Bldgs & Fixtures	Building Capital - Cost		61,476	0	61,476
2	2	Cap Rel Costs - Movable Equipment	MME Capital - Cost		5,211	0	5,211
3	3	Employee Benefits	Employee Benefits Expenses		239,550	0	239,550
4	4	Administrative & General	Administrative & General		1,374,808	1,930,705	-555,897
5	5	Plant Operation, Maint. & Repairs	Plant Operation Expenses		19,273	0	19,273
10		TOTALS			1,700,318	1,930,705	-230,387

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

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

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

					Related Organization (s)		
			Percentage			Percent Type		
			of			of	of	
	Symbol	Name	Ownership	Name	0	wnership	Business	
#	1	2	3	4		5	6	
1	A	Sidney Greenberger	40%	AristaCare		50%	Business	Office
2	A	Zvi Klein	40%	AristaCare		50%	Business	Office

- 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:

Provider CCN: 31-5279 Period from 1/1/2024 to 12/31/2024

Worksheet A-8-2

Friday, May 30, 2025 at 12:01:13 PM

Provider-Based Physicians Adjustments

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

EMBASSY MANOR AT EDISON NURS REHAB Provider CCN: 31-5279 Period from 1/1/2024 to 12/31/2024

Worksheet B Part I

Friday, May 30, 2025 at 12:01:13 PM

COST ALLOCATION - GENERAL SERVICE COSTS

15.

		Net Expenses For Cost Allocation 0	Cap Rel Build & Fixtures (Square Feet) 1	Cap Rel Movable Equipment (Square Feet) 2	Employee Benefits (Gross Salaries)	SubTotal 3A	Adminis- trative & General (Accum. Cost) 4	Plant Oper Maint. & Repair (Square Feet) 5	Laundry & Linen Service (Patient Days) 6	House- keeping (Square Feet) 7
1	Cap Rel Costs - Bldgs & Fixtures	2,524,020	2,524,020							
2	Cap Rel Costs - Movable Equipment	127,350		127,350						
3	Employee Benefits	2,706,080	0	0	2,706,080					
4	Administrative & General	4,635,786	71,246	3,595	226,467	4,937,094	4,937,094			
5	Plant Operation, Maint. & Repairs	1,074,185	110,167	5,558	78,894	1,268,804	268,690	1,537,494		
6	Laundry & Linen Service	654,001	71,514	3,608	0	729,123	154,403	46,936	930,462	
7	Housekeeping	1,001,463	49,312	2,488	0	1,053,263	223,045	32,365	0	1,308,673
8	Dietary	2,069,943	217,918	10,995	318,331	2,617,187	554,231	143,023	0	128,358
9	Nursing Administration	420,300	3,528	178	125,762	549,768	116,422	2,315	0	2,078
10	Central Services & Supply	288,114	12,386	625	3,512	304,637	64,512	8,129	0	7,295
11 12	Pharmacy	12,831	0	0	0	12,831	2,717	0	0	0
	Medical Records & Library	202,525	10,507	530	60,599	274,161	58,058	6,896	0	6,189
13 14	Social Service Nursing and Allied Health Education	116,689 0	7,976 0	402 0	34,916 0	159,983 0	33,879 0	5,235 0	0	4,698
15	Other General Service Cost	673,651	111,739	5,638	192,497	983,525	208,277	73,336	0	0 65,816
13	ANCILLARY SERVICE COST CENTERS	073,031	111,739	3,636	192,497	903,323	200,277	73,336	U	65,616
30	Skilled Nursing Facility	10,799,352	1,770,260	89,320	1,496,005	14,154,937	2,997,528	1,161,853	930,462	1,042,720
31	Nursing Facility	0	0	05,520	0	0	0	0	330,402	1,042,720
33	Other Long Term Care	ŏ	Ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ
	OTHER REIMBURSABLE COST CENTERS	•	•	· ·	•	•	•	•	•	•
40	Radiology	38,692	0	0	0	38,692	8,194	0	0	0
41	Laboratory	42,696	0	0	0	42,696	9,042	Ö	Ö	Ö
42	Intravenous Therapy	. 0	0	0	0	0	0	0	0	0
43	Oxygen (Inhalation) Therapy	0	0	0	0	0	0	0	0	0
44	Physical Therapy	317,766	59,896	3,022	95,082	475,766	100,751	39,311	0	35,280
45	Occupational Therapy	184,210	11,274	569	55,119	251,172	53,190	7,399	0	6,640
46	Speech Pathology	172,340	0	0	18,896	191,236	40,497	0	0	0
47	Electrocardiology	0	0	0	0	0	0	0	0	0
48	Medical Supplies Charged to Patients	0	16,297	822	0	17,119	3,625	10,696	0	9,599
49	Drugs Charged to Patients	185,238	0	0	0	185,238	39,227	0	0	0
50	Dental Care - Title XIX only SPECIAL PURPOSE COST CENTERS	0	0	0	0	0	0	0	0	0
51 52	Support Surfaces	0	0	0	0	0	0	0	0	0
60	Other Ancillary Service Cost Center NON-REIMBURSABLE COST CENTERS Clinic	0	0	•	0	•	-	0	0	0
63		0	0	0	0	0	0	0	0	0
70	Other Outpatient Service Cost	0	0	0	0	0	0	0	0	0
71	Home Health Agency Cost Ambulance	2,688	0	0	0	2,688	569	0	0	0
74	Other Reimbursable Cost	2,000 N	0	0	0	2,000	0	0	0	0
84	Other Special Purpose Cost	ň	ŏ	0	0	ŏ	0	0	ŏ	0
89	Subtotals	28,249,920	2,524,020	127,350	2,706,080	28,249,920	4,936,857	1,537,494	930,462	1,308,673
90	Gift, Flower, Coffee Shops & Canteen	0,245,520	0	0	2,700,000	0	0	1,00,,404	550,402	1,500,0.5
91	Barber and Beauty Shop	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ő
92	Physicians Private Offices	Ŏ	ō	ō	ō	ō	ō	Ŏ	ŏ	ō
93	Nonpaid Workers	Ō	Ö	ŏ	Ō	Ö	Ō	Ō	Ŏ	Ö
94	Patients Laundry	Ó	ŏ	ō	ō	ō	ō	ō	ó	ō
95	Other Non Reimbursable Cost	1,120	0	Ö	0	1,120	237	Ó	Ô	0
98	Cross Foot Adjustments	0	0	0	0	. 0	0	0	0	0
99	Negative Cost Center	0	0	0	0	0	0	0	0	0
100	TOTAL	28,251,040	2,524,020	127,350	2,706,080	28,251,040	4,937,094	1,537,494	930,462	1,308,673

EMBASSY MANOR AT EDISON NURS REHAB Provider CCN: 31-5279 Period from 1/1/2024 to 12/31/2024

Worksheet B Part I

Friday, May 30, 2025 at 12:01:13 PM

COST ALLOCATION - GENERAL SERVICE COSTS

۵.

Cap Rol Costs - Bidge & Fixtures Cap Rol Costs - Companies Cap Rol Costs - Movember Regulament			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
Semployee Benefits Administrative & General			-								
Administrative & General Flant Coperation, Naint. & Repairs Laundry & Linen Service Rousekoeping Bilatary Bilat											
Plant Operation, Maint. & Repairs	3										
Taundry & Linen Service	4										
	_										
B Dietary 3,442,799 Nursing Administration 0 670,583	_										
Norsing Administration	-										
Contral Services & Supply				cma							
Pharmacy	_		-		204 572						
Modical Rescript Modical Service Modical S			-	_	•	15 540					
13 Social Service 0 0 0 0 0 203,795			•	•	•		245 304				
Nursing and Allied Bealth Education 0 0 0 0 0 0 0 0 0			J	Ū	•	•		203 705			
15 Other General Service Cost CNTERES 30 Skilled Nursing Facility 3,442,799 670,583 384,573 15,546 345,304 203,795 0 1,330,954 26,681,056 1 1,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			•	•	_	-	-		0		
NOCILIARY SERVICE COST CENTERS Note			-	-				•	_	1.330.954	
Skilled Mursing Facility	15		•	·	•	•	•	•	•	_,,,,,,,,,	
Nursing Facility	30		3.442.799	670.583	384.573	15.548	345.304	203.795	0	1.330.954	26,681,056
OTHER LENGHUSHABLE COST CENTERS 40 Radiology 41 Laboratory 40 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				•			•		Ö		
OTHER REINSHRABLE COST CENTERS 10 Radiology 0 0 0 0 0 0 0 0 0 0 0 0 46,886 11 Laboratory 0 0 0 0 0 0 0 0 0 0 0 0 0 0 51,738 11 Laboratory 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			ŏ	Ŏ	Ö	Ŏ	ō	Ō	Ô	0	Ô
40 Radiology			•	•	·						
41 Laboratory	40		0	0	0	0	0	0	0	0	46,886
42 Intravenous Therapy 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0	0	0	0	0	0	0	0	51,738
### Styles of Therapy	42		0	0	0	0	0	•	•	-	0
## 45 Cocupational Therapy	43	Oxygen (Inhalation) Therapy	0	0	0	0	0	•	-	0	0
46 Speech Pathology	44	Physical Therapy	0	0	-	-	-	•	•	-	
## Electrocardiology	45	Occupational Therapy	0	•	_	•	-	•	•	-	
## Medical Supplies Charged to Patients			-	•	_	_	•	•	•	•	
### Prugs Charged to Patients			•	•	•	_	•	•	•	•	_
Donatal Care - Title XIX only			•	-	•	_	-	-	•	•	
SPECIAL PURPOSE COST CENTERS			-	•	-	-	•	-	•	-	224,465
51 Support Surfaces 0	50		0	0	0	0	0	0	0	0	0
52 Other Ancillary Service Cost Center 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			_	_	_	_	_	_		•	
NON-REIMBURSABLE COST CENTERS 60 Clinic			-		-		_		-	_	_
60 Clinic 61 Other Outpatient Service Cost 62 Other Outpatient Service Cost 63 Other Outpatient Service Cost 64 Other Outpatient Service Cost 65 Other Outpatient Service Cost 66 Other Outpatient Service Cost 67 Other Reimbursable Cost 68 Other Special Purpose Cost 69 Other Special Purpose Cost 60 O O O O O O O O O O O O O O O O O O O	52		0	0	0	U	U	U	U	U	U
63 Other Outpatient Service Cost 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			•	^	•	•	^	^	0	0	0
70 Home Health Agency Cost 0 0 0 0 0 0 0 0 0 0 0 0 71 Ambulance 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			•	-	•	-			•	•	
71 Ambulance 0 0 0 0 0 0 0 0 0 0 0 3,257 74 Other Reimbursable Cost 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			-	•	•	-	•	-	•	-	
84 Other Special Purpose Cost 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		- · · · · · · · · · · · · · · · · · · ·	•	•	•	-	•	•	•	•	
89 Subtotals 3,442,799 670,583 384,573 15,548 345,304 203,795 0 1,330,954 28,249,683 90 Gift, Flower, Coffee Shops & Canteen 0 0 0 0 0 0 0 0 0 0 0 91 Barber and Beauty Shop 0 0 0 0 0 0 0 0 0 0 0 0 0 92 Physicians Private Offices 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 94 Patients Laundry 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 95 Other Non Reimbursable Cost 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			•	-	•		_	-		Ö	
90 Gift, Flower, Coffee Shops & Canteen 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			3.442.799	•	384.573		345,304	_	Ŏ	1,330,954	28,249,683
91 Barber and Beauty Shop 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			• •	0,0,000	•			•	Ö		
92 Physicians Private Offices 0<			ŏ	ō	Ŏ	Ō	Ō	Ó	0	0	0
93 Nonpaid Workers 0 0 0 0 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 95 Other Non Reimbursable Cost 0 0 0 0 0 0 0 0 0 0 0 1,357 98 Cross Foot Adjustments 0 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				ŏ	ō	Ō	0	0	0	0	0
94 Patients Laundry 0	93		0	0	0	0	0	0	0	0	0
95 Other Non Reimbursable Cost 0 0 0 0 0 0 0 0 0 1,357 98 Cross Foot Adjustments 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			Ō	0	0	0	0	v	•	•	
98 Cross Foot Adjustments 0<	95		0	0	0	0	0	-	_	0	
99 Negative Cost Center 0 0 0 0 0 0 0 0 0 0	98		0	0	0	0	0	U	•	0	0
100 TOTAL 3,442,799 670,583 384,573 15,548 345,304 203,795 0 1,330,954 28,251,040	99		0	0	0	•	0	•	•	0	0
	100	TOTAL	3,442,799	670,583	384,573	15,548	345,304	203,795	0	1,330,954	28,251,040

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The Optimizer Systems, LLC WinLASH 2540 System [Version: 10.5.4]
In lieu of Form CMS-2540-10, continued

EMBASSY MANOR AT EDISON NURS REHAB Provider CCN: 31-5279 Period from 1/1/2024 to 12/31/2024

Worksheet B Part I

Friday, May 30, 2025 at 12:01:13 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		
8	Dietary		
9	Nursing Administration		
10	Central Services & Supply		
11	Pharmacy		
12	Medical Records & Library		
13	Social Service		
14	Nursing and Allied Health Education		
15	Other General Service Cost		
	ANCILLARY SERVICE COST CENTERS		
30	Skilled Nursing Facility	0	26,681,056
31	Nursing Facility	Ö	0
33	Other Long Term Care	Ó	Ó
	OTHER REIMBURSABLE COST CENTERS		
40	Radiology	0	46,886
41	Laboratory	Ö	51,738
42	Intravenous Therapy	Ō	0
43	Oxygen (Inhalation) Therapy	Ô	0
44	Physical Therapy	Ŏ	651,108
45	Occupational Therapy	ŏ	318,401
46	Speech Pathology	Ŏ	231,733
47	Electrocardiology	ō	-0-,.00
48	Medical Supplies Charged to Patients	Ŏ	41,039
49	Drugs Charged to Patients	Ŏ	224,465
50	Dental Care - Title XIX only	Ŏ	0
	SPECIAL PURPOSE COST CENTERS	-	•
51	Support Surfaces	0	0
52	Other Ancillary Service Cost Center	ŏ	ŏ
	NON-REIMBURSABLE COST CENTERS	-	-
60	Clinic	0	0
63	Other Outpatient Service Cost	Ō	Ö
70	Home Health Agency Cost	Ŏ	ŏ
71	Ambulance	Ö	3,257
74	Other Reimbursable Cost	Ó	0
84	Other Special Purpose Cost	ŏ	ŏ
89	Subtotals	Ö	28,249,683
90	Gift, Flower, Coffee Shops & Canteen	Ö	0
91	Barber and Beauty Shop	Ŏ	ŏ
92	Physicians Private Offices	Ŏ	ŏ
93	Nonpaid Workers	Ŏ	ŏ
94	Patients Laundry	ŏ	ŏ
95	Other Non Reimbursable Cost	ŏ	1,357
98	Cross Foot Adjustments	ŏ	2,557
99	Negative Cost Center	ŏ	ŏ
100	TOTAL	ŏ	28,251,040

EMBASSY MANOR AT EDISON NURS REHAB Provider CCN: 31-5279 Period from 1/1/2024 to 12/31/2024

Worksheet B Part II Friday, May 30, 2025 at 12:01:13 PM

ALLOCATION OF CAPITAL - RELATED COSTS

2.0

		Directly Assigned Capital Related Costs 0	Cap Rel Build & Fixtures (Square Feet) 1	Cap Rel Movable Equipment (Square Feet) 2	SubTotal 2A	Employee Benefits (Gross Salaries) 3	Adminis- trative & General (Accum. Cost) 4	Plant Oper Maint. & Repair (Square Feat) 5	Laundry & Linen Service (Patient Days) 6	House- keeping (Square Feet) 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				
4	Administrative & General	0	71,246	3,595	74,841	0	74,841			
5	Plant Operation, Maint. & Repairs	0	110,167	5,558	115,725	0	4,073	119,798		
6 7	Laundry & Linen Service	0	71,514	3,608	75,122	0	2,340	3,657	81,119	
8	Housekeeping Dietary	0	49,312 217,918	2,488	51,800	0	3,381	2,522	0	57,703
9	Nursing Administration	0	3,528	10,995 178	228,913 3,706	0	8,401 1,765	11,144 180	0	5,660 92
10	Central Services & Supply	ŏ	12,386	625	13,011	Ŏ	978	633	0	322
11	Pharmacy	ŏ	12,500	023	15,011	ŏ	41	0	Ŏ	0
12	Medical Records & Library	ŏ	10,507	530	11,037	ŏ	880	537	ŏ	273
13	Social Service	ō	7,976	402	8,378	ō	514	408	ŏ	207
14	Nursing and Allied Health Education	Ô	0	0	0	Ŏ	0	0	ŏ	0
15	Other General Service Cost	0	111,739	5,638	117,377	O	3,157	5,714	Ō	2,902
	ANCILLARY SERVICE COST CENTERS				•		•	•		·
30	Skilled Nursing Facility	0	1,770,260	89,320	1,859,580	0	45,440	90,530	81,119	45,975
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	124	0	Ō	0
41	Laboratory	0	0	0	0	0	137	0	0	0
42 43	Intravenous Therapy Oxygen (Inhalation) Therapy	0	0	0	0	0	0	0	0	0
44	Physical Therapy	0	59.896	3,022	62,918	0	0 1,527	0	0	0
45	Occupational Therapy	0	11,274	3,022 569	11,843	0	806	3,063 577	0	1,556 293
46	Speech Pathology	ŏ	11,2,4	0	11,043	Õ	614	3,,	Ů	293
47	Electrocardiology	ŏ	ŏ	ŏ	ŏ	Õ	014	ŏ	ň	ŏ
48	Medical Supplies Charged to Patients	ŏ	16,297	822	17,119	ŏ	55	833	ŏ	423
49	Drugs Charged to Patients	Ö	0	0	0	ō	595	0	ŏ	0
50	Dental Care - Title XIX only	0	0	Ó	Ó	Ó	0	Ō	Ŏ	ō
	SPECIAL PURPOSE COST CENTERS									
51	Support Surfaces	0	0	0	0	0	0	0	0	0
52	Other Ancillary Service Cost Center	0	0	0	0	0	0	0	0	0
	NON-REIMBURSABLE COST CENTERS	_	_		_					
60	Clinic	0	0	0	0	0	0	0	0	0
63	Other Outpatient Service Cost	0	0	0	0	0	0	0	0	0
70 71	Home Health Agency Cost Ambulance	0	0	0	0	0	0 9	0	0	0
74	Other Reimbursable Cost	0	0	0	0	0	9	0	0	0
84	Other Special Purpose Cost	0	0	0	0	0	0	Ů	0	Ů
89	Subtotals	ŏ	2,524,020	127,350	2,651,370	0	74,837	119,798	81,119	57,703
90	Gift, Flower, Coffee Shops & Canteen	ŏ	0	127,550	2,051,570	ŏ	,4,057	0	01,119	37,703
91	Barber and Beauty Shop	ŏ	ŏ	ŏ	ŏ	ŏ	Ö	ŏ	ŏ	ŏ
92	Physicians Private Offices	ŏ	ō	ŏ	ō	Ŏ	Ö	ŏ	ŏ	ŏ
93	Nonpaid Workers	Ö	Ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ
94	Patients Laundry	Ö	Ō	Ö	Ō	Ö	Ö	Ŏ	ō	ō
95	Other Non Reimbursable Cost	0	0	0	0	0	4	0	0	0
98	Cross Foot Adjustments		0	0		0	0	0	0	0
99	Negative Cost Center		0	0		0	0	0	0	0
100	TOTAL	0	2,524,020	127,350	2,651,370	0	74,841	119,798	81,119	57,703

EMBASSY MANOR AT EDISON NURS REHAB Provider CCN: 31-5279 Period from 1/1/2024 to 12/31/2024

Worksheet B Part II

Friday, May 30, 2025 at 12:01:13 PM

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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	Cap Rel Costs - Bldgs & Fixtures									
2	Cap Rel Costs - Movable Equipment									
3	Employee Benefits									
4 5	Administrative & General									
6	Plant Operation, Maint. & Repairs Laundry & Linen Service									
7	Housekeeping									
8	Dietary	254,118								
9	Nursing Administration	0	5,743							
10	Central Services & Supply	0	0	14,944						
11	Pharmacy	0	0	0	41					
12	Medical Records & Library	0	0	0	0	12,727				
13	Social Service	0	0	0	0	0	9,507			
14	Nursing and Allied Health Education	0	0	0	0	0	0	0		
15	Other General Service Cost ANCILLARY SERVICE COST CENTERS	0	0	0	0	0	0	0	129,150	
30	Skilled Nursing Facility	254,118	5,743	14,944	41	12,727	9,507	0	129,150	2,548,874
31	Nursing Facility	0	0	0	0	0	0	0	0	0
33	Other Long Term Care	0	0	0	0	0	0	0	0	0
	OTHER REIMBURSABLE COST CENTERS									
40	Radiology	0	0	0	0	0	0	0	0	124
41	Laboratory	0	0	0	0	0	0	0	0	137
42	Intravenous Therapy	0	0	0	0	0	0	0	0	0
43	Oxygen (Inhalation) Therapy	0	0	0	0	0	0	0	0	0
44 45	Physical Therapy	0	0	0	0	0	0	0	0	69,064 13,519
45 46	Occupational Therapy	0	0	0	0	0	0	0	0	•
47	Speech Pathology Electrocardiology	0	0	0	0	0	0	0	0	614 0
48	Medical Supplies Charged to Patients	0	0	0	ů	0	0	Ö	0	18,430
49	Drugs Charged to Patients	Ö	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	595
50	Dental Care - Title XIX only	Õ	Ö	ŏ	ŏ	Ö	ŏ	ŏ	Õ	0
	SPECIAL PURPOSE COST CENTERS	•	•	•	•	•	•	•	•	•
51	Support Surfaces	0	0	0	0	0	0	0	0	0
52	Other Ancillary Service Cost Center	Ŏ	ŏ	Ö	Ŏ	ō	· 0	Ō	Ŏ	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	9
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	254,118	5,743	14,944	41	12,727	9,507	0	129,150	2,651,366
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 93	Physicians Private Offices	0	0	0	0	0	0	0	0	0
93	Nonpaid Workers Patients Laundry	0	0	0	0	0	0	0	0	0
95	Other Non Reimbursable Cost	0	0	0	0	0	0	0	0	<i>J</i>
98	Cross Foot Adjustments	0	0	0	Ö	0	0	Ö	0	•
99	Negative Cost Center	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	Õ	
100	TOTAL	254,118	5,743	14,944	41	12,727	9,507	ŏ	129,150	2,651,370

EMBASSY MANOR AT EDISON NURS REHAB Provider CCN: 31-5279 Period from 1/1/2024 to 12/31/2024

Worksheet B Part II

Friday, May 30, 2025 at 12:01:13 PM

ALLOCATION OF CAPITAL - RELATED COSTS

4.

		Adjustments 17	Total 18
1	Cap Rel Costs - Bldgs & Fixtures		
2	Cap Rel Costs - Movable Equipment		
3	Employee Benefits		
4	Administrative & General		
5	Plant Operation, Maint. & Repairs		
6	Laundry & Linen Service		
7	Housekeeping		
8	Dietary		
9	Nursing Administration		
10	Central Services & Supply		
11	Pharmacy		
12	Medical Records & Library		
13	Social Service		
14	Nursing and Allied Health Education		
15	Other General Service Cost		
	ANCILLARY SERVICE COST CENTERS		
30	Skilled Nursing Facility	0	2,548,874
31	Nursing Facility	Ö	0
33	Other Long Term Care	Ö	Ō
	OTHER REIMBURSABLE COST CENTERS	•	-
40	Radiology	0	124
41	Laboratory	Ŏ	137
42	Intravenous Therapy	Ö	0
43	Oxygen (Inhalation) Therapy	Ö	ō
44	Physical Therapy	Ŏ	69,064
45	Occupational Therapy	Ö	13,519
46	Speech Pathology	Ō	614
47	Electrocardiology	Ŏ	0
48	Medical Supplies Charged to Patients	Ŏ	18,430
49	Drugs Charged to Patients	Ō	595
50	Dental Care - Title XIX only	Ó	0
	SPECIAL PURPOSE COST CENTERS		
51	Support Surfaces	0	0
52	Other Ancillary Service Cost Center	0	0
	NON-REIMBURSABLE COST CENTERS		
60	Clinic	0	0
63	Other Outpatient Service Cost	0	0
70	Home Health Agency Cost	0	0
71	Ambulance	0	9
74	Other Reimbursable Cost	0	0
84	Other Special Purpose Cost	0	0
89	Subtotals	0	2,651,366
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	Other Non Reimbursable Cost	0	4
98	Cross Foot Adjustments	0	
99	Negative Cost Center	0	
100	TOTAL	0	2,651,370

3):

EMBASSY MANOR AT EDISON NURS REHAB Provider CCN: 31-5279 Period from 1/1/2024 to 12/31/2024

Worksheet B-1 Friday, May 30, 2025 at 12:01:13 PM

COST ALLOCATION - STATISTICAL BASIS

		Cap Rel Build & Fixtures (Square Feet) 1	Cap Rel Movable Equipment (Square Feet) 2	Employee Benefits (Gross Salaries) 3	Reconcil- iation 4A	Adminis- trative & General (Accum. Cost) 4	Plant Oper Maint. & Repair (Square Feet) 5	Laundry & Linen Service (Patient Days) 6	House- keeping (Square Feet) 7	Dietary (Meals Served) 8
1	Cap Rel Costs - Bldgs & Fixtures	65,823							 .	
2	Cap Rel Costs - Movable Equipment	,	65,823							
3	Employee Benefits	0	0	9,043,817						
4	Administrative & General	1,858	1,858	756,862	-4,937,094	23,313,946				
5	Plant Operation, Maint. & Repairs	2,873	2,873	263,665	0	1,268,804	61,092			
6	Laundry & Linen Service	1,865	1,865	0	0	729,123	1,865	83,907		
7	Housekeeping	1,286	1,286	0	0	1,053,263	1,286	0	57,941	
8	Dietary	5,683	5,683	1,063,873	0	2,617,187	5,683	0	5,683	251,721
9	Nursing Administration	92	92	420,300	0	549,768	92	0	92	0
10	Central Services & Supply	323	323	11,738	0	304,637	323	0	323	0
11	Pharmacy	0	0	0	0	12,831	0	0	0	0
12	Medical Records & Library	274	274	202,525	0	274,161	274	0	274	0
13	Social Service	208	208	116,689	0	159,983	208	0	208	0
14	Nursing and Allied Health Education	0	0	0	0	0	0	0	0	0
15	Other General Service Cost	2,914	2,914	643,332	0	983,525	2,914	0	2,914	0
30	ANCILLARY SERVICE COST CENTERS	40 100	45 455	4 000 707	0					
31	Skilled Nursing Facility	46,166	46,166 0	4,999,705	0	14,154,937	46,166	83,907	46,166	251,721
33	Nursing Facility Other Long Term Care	0	0	0	0	0	0	0	0	0
33	OTHER REIMBURSABLE COST CENTERS	U	U	U	U	U	U	U	0	0
40	Radiology	0	0	0	0	38,692	0	0	0	0
41	Laboratory	ŏ	ŏ	Ö	Ö	42,696	Ö	Ö	0	0
42	Intravenous Therapy	ŏ	ŏ	ŏ	ŏ	42,090	ŏ	ŏ	ő	0
43	Oxygen (Inhalation) Therapy	ŏ	ŏ	ŏ	Ö	ŏ	ŏ	ŏ	Ô	0
44	Physical Therapy	1,562	1,562	317.766	ŏ	475,766	1,562	ŏ	1,562	Õ
45	Occupational Therapy	294	294	184,210	ŏ	251,172	294	ŏ	294	ŏ
46	Speech Pathology	0	0	63,152	ŏ	191,236	0	ŏ	0	ŏ
47	Electrocardiology	0	Ó	0	Ō	0	ō	ō	ō	Ŏ
48	Medical Supplies Charged to Patients	425	425	Ō	0	17,119	425	Ŏ	425	Ō
49	Drugs Charged to Patients	0	0	0	0	185,238	0	0	0	0
50	Dental Care - Title XIX only	0	0	0	0	. 0	0	0	0	Ó
	SPECIAL PURPOSE COST CENTERS									
51	Support Surfaces	0	0	0	0	0	0	0	0	0
52	Other Ancillary Service Cost Center	0	0	0	0	0	0	0	0	0
	NON-REIMBURSABLE COST CENTERS									
60	Clinic	0	0	0	0	0	0	0	0	0
63	Other Outpatient Service Cost	0	0	0	0	0	0	0	0	0
70	Home Health Agency Cost	0	0	0	0	0	0	0	0	0
71	Ambulance	0	0	0	0	2,688	0	0	0.	0
74	Other Reimbursable Cost	0	0	0	0	Ō	Ō	0	0	0
80	Malpractice Premiums & Paid Losses	0	0	0	0	0	0	0	0	0
84 89	Other Special Purpose Cost	0	0	0	0	0	0	0	0	0
90	Subtotal	65,823	65,823 0	9,043,817	-4,937,094	23,312,826	61,092	83,907	57,941	251,721
91	Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0	0	0
92	Barber and Beauty Shop 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	Ů	0
95	Other Non Reimbursable Cost	0	0	0	0	1,120	0	0	0	0
98	Cross Foot Adjustments	0	0	0	0	1,120	0	0	0	0
99	Negative Cost Center	ŏ	ŏ	0	ŏ	Ŏ	0	ŏ	ŏ	0
		J	9	J	U	•	J	•	v	9

EMBASSY MANOR AT EDISON NURS REHAB Provider CCN: 31-5279 Period from 1/1/2024 to 12/31/2024

Worksheet B-1 Friday, May 30, 2025 at 12:01:13 PM

COST ALLOCATION - STATISTICAL BASIS

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		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 7	Laundry & Linen Service Housekeeping							
é	Dietary							
9	Nursing Administration	83,907						
10	Central Services & Supply	0	83,907					
11	Pharmacy	Ö	0	83,907				
12	Medical Records & Library	0	0	. 0	83,907			
13	Social Service	0	0	0	0	83,907		
14	Nursing and Allied Health Education	0	0	0	0	0	0	
15	Other General Service Cost	0	0	0	0	0	0	83,907
	ANCILLARY SERVICE COST CENTERS						_	
30	Skilled Nursing Facility	83,907	83,907	83,907	83,907	83,907	0	83,907
31 33	Nursing Facility	0	0	0	0	0	0	0
	Other Long Term Care OTHER REIMBURSABLE COST CENTERS	0	0	0	0	0	0	0
40	Radiology	0	0	0	0	0	0	0
41	Laboratory	0	0	0	0	0	0	0
42 43	Intravenous Therapy	0	0	0	0	0	0	0
44	Oxygen (Inhalation) Therapy	0	0	. 0	0	0	0	0
45	Physical Therapy Occupational Therapy	0	0	0	0	0	0	0
46	Speech Pathology	ŏ	0	0	0	ŏ	0	Ö
47	Electrocardiology	ŏ	ŏ	ŏ	ŏ	Ö	ŏ	ŏ
48	Medical Supplies Charged to Patients	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ
49	Drugs Charged to Patients	Ö	Ö	ō	Ō	ŏ	ŏ	ŏ
50	Dental Care - Title XIX only	Ö	Ŏ	Ŏ	Ŏ	ō	ō	ŏ
	SPECIAL PURPOSE COST CENTERS							
51	Support Surfaces	0	0	0	0	0	0	0
52	Other Ancillary Service Cost Center NON-REIMBURSABLE COST CENTERS	0	0	0	0	0	0	0
60	Clinic	0	0	0	0	0	0	0
63	Other Outpatient Service Cost	0	0	0	0	. 0	0	0
70	Home Health Agency Cost	0	0	0	Ō	0	0	0
71	Ambulance	0	0	0	0	0	0	0
74 80	Other Reimbursable Cost	0	0	0	0	0	0	0
84	Malpractice Premiums & Paid Losses	0	0	0	0	0	0	0
89	Other Special Purpose Cost Subtotal	83,907	83,907	83,907	83,907	83,907	0	0 83,907
90	Gift, Flower, Coffee Shops & Canteen	03,907	03,907	03,907	03,907	03,907	Ö	03,907
91	Barber and Beauty Shop	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ
92	Physicians Private Offices	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ
93	Nonpaid Workers	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ
94	Patients Laundry	Ŏ	Ŏ	ŏ	ō	Ö	Ö	ŏ
95	Other Non Reimbursable Cost	Ō	Ō	Ŏ	Õ	Ŏ	Ŏ	ŏ
98	Cross Foot Adjustments	0	0	0	0	0	0	Ó
99	Negative Cost Center	0	0	0	0	0	0	0

EMBASSY MANOR AT EDISON NURS REHAB Provider CCN: 31-5279 Period from 1/1/2024 to 12/31/2024

Worksheet B-1

Friday, May 30, 2025 at 12:01:13 PM

COST ALLOCATION - STATISTICAL BASIS

		Cap Rel Build & Fixtures (Square Feet) 1	Cap Rel Movable Equipment (Square Feet) 2	Employee Benefits (Gross Salaries) 3	Reconcil- iation 4A	Adminis- trative & General (Accum. Cost) 4	Plant Oper Maint. & Repair (Square Feet) 5	Laundry & Linen Service (Patient Days) 6	House- keeping (Square Feet) 7	Dietary (Meals Served) 8
102	Cost to be Allocated per Bp1	2,524,020	127,350	2,706,080		4,937,094	1,537,494	930,462	1,308,673	3,442,799
103	Unit Cost Multiplier per Bpl	38.345563	1.934734	0.299219	0.000000	0.211766	25.166863	11.089206	22.586303	13.677043
104	Cost to be Allocated per Bp2	0	0	0	0	74,841	119,798	81,119	57,703	254,118
105	Unit Cost Multiplier per Bp2	0.00000	0.000000	0.000000	0.000000	0.003210	1.960944	0.966773	0.995892	1.009522

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EMBASSY MANOR AT EDISON NURS REHAB Provider CCN: 31-5279

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

Worksheet B-1

Friday, May 30, 2025 at 12:01:13 PM

COST ALLOCATION - STATISTICAL BASIS

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		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 Bp1	670,583	384,573	15,548	345,304	203,795		1,330,954
103	Unit Cost Multiplier per Bpl	7.991979	4.583324	0.185300	4.115318	2.428820	0.000000	15.862252
104	Cost to be Allocated per Bp2	5,743	14,944	41	12,727	9,507	0	129,150
105	Unit Cost Multiplier per Bp2	0.068445	0.178102	0.000489	0.151680	0.113304	0.000000	1.539204

EMBASSY MANOR AT EDISON NURS REHAB
Provider CCN: 31-5279
Period from 1/1/2024 to 12/31/2024

Worksheet B-2

Friday, May 30, 2025 at 12:01:13 PM

Post Step Down Adjustments

Worksheet B

Description

Part No. Line No. 2 3

Amount 4

Worksheet has no records.

EMBASSY MANOR AT EDISON NURS REHAB Provider CCN: 31-5279 Period from 1/1/2024 to 12/31/2024

Worksheet C

Friday, May 30, 2025 at 12:01:13 PM

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	46,886	38,692	1.211775
41	Laboratory	51,738	42,696	1.211776
42	Intravenous Therapy	0	0	0.000000
43	Oxygen (Inhalation) Therapy	0	0	0.000000
44	Physical Therapy	651,108	635,532	1.024509
45	Occupational Therapy	318,401	772,786	0.412017
46	Speech Pathology	231,733	1,367,956	0.169401
47	Electrocardiology	0	0	0.000000
48	Medical Supplies Charged to Patients	41,039	0	0.000000
49	Drugs Charged to Patients	224,465	185,238	1.211765
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	3,257	2,688	1.211682
100	TOTAL	1,568,627	3,045,588	

EMBASSY MANOR AT EDISON NURS REHAB

Provider CCN: 31-5279
Period from 1/1/2024 to 12/31/2024

Worksheet D Part I

Friday, May 30, 2025 at 12:01:13 PM

Skilled Nursing Facility Title XVIII

PART I - ANCILLARY COST APPORTIONMENT

LLARY SERVICE COST CENTERS diology boratory travenous Therapy ygen (Inhalation) Therapy ysical Therapy cupational Therapy	1.211775 1.211776 0.00000 0.00000 1.024509	Program			Cost
LLARY SERVICE COST CENTERS diology boratory travenous Therapy ygen (Inhalation) Therapy ysical Therapy	charges 1 1.211775 1.211776 0.000000 0.000000 1.024509	Part A 2 0 0 0 0 0 0 0			Part B
LLARY SERVICE COST CENTERS diology boratory travenous Therapy ygen (Inhalation) Therapy ysical Therapy	1.211775 1.211776 0.000000 0.000000 1.024509	2 0 0 0 0	Part B 3 0 0 0 0 0 0 0	Part A 4 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
diology boratory travenous Therapy ygen (Inhalation) Therapy ysical Therapy	1.211776 0.000000 0.000000 1.024509	2 0 0 0 0	3 0 0	0 0	5 0 0
diology boratory travenous Therapy ygen (Inhalation) Therapy ysical Therapy	1.211776 0.000000 0.000000 1.024509	0 0 0 0	0 0 0	0	0
boratory travenous Therapy ygen (Inhalation) Therapy ysical Therapy	1.211776 0.000000 0.000000 1.024509	0 0 0 0	0 0 0	0	0 0 0
travenous Therapy ygen (Inhalation) Therapy ysical Therapy	0.000000 0.000000 1.024509	0 0 0 173 550	0 0 0	0	0
ygen (Inhalation) Therapy ysical Therapy	0.000000 1.024509	0 0 173 550	0	0	0
ysical Therapy	1.024509	173 550	0	0	
		172 550		U	O
cupational Therapy		113,330	0	177,804	0
	0.412017	196,698	0	81,043	0
eech Pathology	0.169401	96,225	0	16,301	0
ectrocardiology	0.00000	0	0	0	0
dical Supplies Charged to Patients	0.000000	0	0	0	0
ugs Charged to Patients	1.211765	36,546	0	44,285	0
ntal Care - Title XIX only	0.000000	0		0	0
pport Surfaces	0.00000	0	0	0	0
her Ancillary Service Cost Center	0.00000	0	0	0	0
ATIENT SERVICE COST CENTERS					
inic	0.00000	0	0	0	0
her Outpatient Service Cost	0.000000	0	0	0	0
bulance	1.211682	0	0	0	0
ጥል፣.		503 019		319 433	0
	ectrocardiology dical Supplies Charged to Patients ugs Charged to Patients ntal Care - Title XIX only pport Surfaces her Ancillary Service Cost Center ATIENT SERVICE COST CENTERS inic her Outpatient Service Cost	### ##################################	### Comparison of Comparison o	ectrocardiology	### Comparison of the Comparis

EMBASSY MANOR AT EDISON NURS REHAB Provider CCN: 31-5279 Period from 1/1/2024 to 12/31/2024

Worksheet D Part II

Friday, May 30, 2025 at 12:01:13 PM

Amount

Skilled Nursing Facility Title XVIII

Part II - APPORTIONMENT OF VACCINE COST

Program costs

Description
1 Drugs charged to patients - RCC
2 Program vaccine charges

1.211765 0 0

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

rarc	III CADCOLATION OF PADS-INCOON COSIS I	ON INIBIAND AND INS	3100013			
				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	46,886	0	0.00000	0	0
41	Laboratory	51,738	0	0	0	0
42	Intravenous Therapy	0	0	0	0	0
43	Oxygen (Inhalation) Therapy	. 0	0	0	0	0
44	Physical Therapy	651,108	0	0	177,804	0
45	Occupational Therapy	318,401	0	0	81,043	0
46	Speech Pathology	231,733	0	0	16,301	0
47	Electrocardiology	0	0	0	0	0
48	Medical Supplies Charged to Patients	41,039	0	0	0	0
49	Drugs Charged to Patients	224,465	0	0	44,285	0
50	Dental Care - Title XIX only	0	0	0	0	0
51	Support Surfaces	0	0	0	0	0
						
100	TOTAL	1,565,370	0		319,433	0

EMBASSY MANOR AT EDISON NURS REHAB Provider CCN: 31-5279 Period from 1/1/2024 to 12/31/2024

Worksheet D-1

Friday, May 30, 2025 at 12:01:13 PM

Nursing Facility Title XVIII

PART I - CALCULATION OF INPATIENT ROUTINE COSTS

CMS		
#	DESCRIPTION	AMOUNT
1	Inpatient days incl. private	83,907
2	Private room days	0
3	Inpatient days incl. Program prvt.	4,205
4	Med. nec. Program prvt. room days	0
5	Total general Inpatient routine svc.s co	26,681,056
	PRIVATE ROOM DIFFERENTIAL ADJUSTMENT	
6	General Inpatient routine service charge	1,431,020
7	General Inpatient routine service RCC	18.644782
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	26,681,056
	PROGRAM INPATIENT ROUTINE SERVICE COSTS	
16	Adjusted general Inpatient per diem cost	317.98
17	Program routine service cost	1,337,106
18	Med. nec. program prvt. room cost	0
19	Total program general Inpatient cost	1,337,106
20	Capital related cost allocated to inpati	2,548,874
21	Per diem capital related costs	30.38
22	Program capital related cost	127,748
23	Inpatient routine service cost	1,209,358
24	Aggregate charges to beneficiaries for e	0
25	Total program routine service costs for	1,209,358
26	Per diem limitation	0.00
27	I/p routine service cost limitation	0
28	Reimbursable Inpatient routine service c	0

EMBASSY MANOR AT EDISON NURS REHAB Provider CCN: 31-5279 Period from 1/1/2024 to 12/31/2024

Workshoot D-1

Friday, May 30, 2025 at 12:01:13 PM

Computation of Inpatient Routine Costs

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

Line No.	Item Description	Amounts
1	Total inpatient days (see instructions)	83,907
2	Program inpatient days (see instructions)	4,205
3	Total Nursing & Allied Health costs (see instructions)	0
4	Nursing & Allied Health ratio (Line 2 divided by line 1)	0.050115
5	Program Nursing & Allied Health costs for pass-through (Line 3 times line 4)	0

EMBASSY MANOR AT EDISON NURS REHAB Provider CCN: 31-5279 Period from 1/1/2024 to 12/31/2024

Worksheet E

Friday, May 30, 2025 at 12:01:13 PM

Calculation of Reimbursement Settlement Title XVIII

PART I - SNF REIMBURSEMENT UNDER PPS

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

PART A - INPATIE	NT SERVICE PPS PROVIDER COMPUTATION OF REIMBURSEMENT	
	S amount (See Instructions)	3,443,283
2 Nursing and	Allied Health Education Activities (pass through payments)	0
3 Subtotal		3,443,283
4 Primary payo	r amounts	0
5 Coinsurance		568,548
	bad debts (From your records)	498,456
	bad debts for dual eligible beneficiaries (See instructions)	384,397
•	mbursable bad debts. (See instructions) bad debts - for statistical records only	323,996
10 Utilization		ŏ
11 0-1-1-1		
11 Subtotal 12 Interim paym		3,198,731
13 Tentative ad	ents (See instructions)	3,326,044
	ment (See instructions)	ŏ
	n payment adjustment amount before sequestration	ŏ
	n payment adjustment amount after sequestration	Ö
14.75 Sequestration	n for non-claims based amounts (See instructions)	6,480
14.99 Sequestration	n adjustment (See instructions)	57,495
	provider/program	-191,288
16 Protested am	ounts (Nonallowable cost report items)	0
PART I - SNF REIMB		
	RY SERVICES COMPUTATION OF REIMBURSEMENT LESSER OF COST OR CHARGES rvices Part B	0
17 Ancillary se.		ŏ
19 Total reason		ŏ
	t B ancillary charges	Ö
21 Cost of cover		Ö
22 Primary payo	r amounts	0
23 Coinsurance	and deductibles	0
24 Reimbursable		o o
	bad debts for dual eligible beneficiaries (see inst	0
24.02 Adjusted rei	mbursable bad debts (see instructions)	0
25 Subtotal		0
26 Interim adju	stment	Ō
27 Tentative ad		0
	ments (See instructions) Specify	0
	n payment adjustment amount before sequestration	0
	n payment adjustment amount after sequestration	0
28.99 Sequestration	n amount (see instructions)	0

EMBASSY MANOR AT EDISON NURS REHAB Provider CCN: 31-5279 Period from 1/1/2024 to 12/31/2024

Worksheet E-1

Friday, May 30, 2025 at 12:01:13 PM

Analysis of Payments to Providers for Service Rendered

CIMS #	DESCRIPTION	Inpatient Part A Mo/Day/Year Amount 1 2	Mo/Day/Year Amount
" ₁	Total interim payments paid to provider	3,086,703	
_	Interim payments payable on individual bills, eithe	3,080,703	ŏ
-	intelim payments payable on individual bills, eithe	v	· ·
3.01	Lump sums to Provider	239,341	0
	Lump sums to Provider	0	0
	Lump sums to Provider	Ō	Ō
	Lump sums to Provider	ō	Ō
	Lump sums to Provider	0	Ö
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	239,341	0
4	TOTAL INTERIM PAYMENTS	3,326,044	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 SUBTOTAL	0	0
5.99	SUBTOTAL	0	0
6 01	Net settlement to Provider	0	0
	Net settlement to Program	ŏ	Ö
7	TOTAL MEDICARE PROGRAM LIABILITY	ō	0
·		•	·
Name of	f Contractor:	_ Contractor Number:	
8	Name of Contractor/Number	- 0	0

EMBASSY MANOR AT EDISON NURS REHAB Provider CCN: 31-5279 Period from 1/1/2024 to 12/31/2024

Worksheet G

Friday, May 30, 2025 at 12:01:13 PM

BALANCE SHEET

		General	Specific Purpose	Endowment	Plant
CMS	ASSETS (omit cents)	Fund	Fund	Fund	Fund
#	About Cares	1	2	3	Fund 4
**	CURRENT ASSETS	•	4	3	4
1	Cash on hand and in banks	170,598	0	0	0
2	Temporary investments	1,0,390	ŏ	ŏ	Ö
3	Notes receivable	Ô	ŏ	ŏ	ŏ
4	Accounts receivable	5,922,198	ő	ŏ	ŏ
5	Other receivables	0,522,150	ŏ	ŏ	Ö
_	Less: allowances for uncollectible notes and	•	•	•	•
6	accounts receivable	310,137	0	0	0
7	Inventory	0	ŏ	ŏ	ŏ
8	Prepaid expenses	409,656	ŏ	ŏ	ŏ
9	Other current assets	735,565	ŏ	ŏ	ŏ
10	Due from other funds	0	ŏ	ŏ	ō
11	TOTAL CURRENT ASSETS	6,927,880	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	108,385	0	0	0
18	Less: Accumulated amortization	20,928	0	0	0
19	Fixed equipment	0	0	0	0
20	Less: Accumulated depreciation	0	0	0	0
21	Automobiles and trucks	0	0	0	0
22	Less: Accumulated depreciation	0	0	0	0
23	Major movable equipment	202,373	0	0	0
24	Less: Accumulated depreciation	0	0	0	0
25	Minor equipment depreciable	0	0	0	0
26	Minor equipment nondepreciable	0	0	0	0
27	Other fixed assets	0	0 	0	0
28	TOTAL FIXED ASSETS	289,830	0	0	0
	OTHER ASSETS				
29	Investments	0	0	0	0
30	Deposits on leases	0	0	0	0
31	Due from owners/officers	0	0	0	0
32	Other assets	0	0	0	0
33	TOTAL OTHER ASSETS	0	0	0	0
34	TOTAL ASSETS	7,217,710	0 .	0	0

EMBASSY MANOR AT EDISON NURS REHAB Provider CCN: 31-5279 Period from 1/1/2024 to 12/31/2024

Worksheet G

Friday, May 30, 2025 at 12:01:13 PM

BALANCE SHEET

			Specific		
		General	Purpose	Endowment	Plant
CMS	LIABILITIES AND FUND BALANCES (omit cents)	Fund	Fund	Fund	Fund
#		1	2	3	4
	CURRENT LIABILITIES				
35	Accounts payable	4,596,579	0	0	0
36	Salaries, wages & fees payable	666,217	0	0	0
37	Payroll taxes payable	-5,743	0	0	0
38	Notes & loans payable (short term)	O	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	4,695,903	0	Ó	0
43	TOTAL CURRENT LIABILITIES	9,952,956	0	0	0
	LONG TERM LIABILITIES				
44	Mortgage payable	0	0	0	0
45	Notes payable	1,000,000	0	0	0
46	Unsecured loans	0	0	0	0
47	Loans from owners	0	0	0	0
48	Other long term liabilities	0	0	0	0
49		0	0	0	0
50	TOTAL LONG TERM LIABILITIES	1,000,000	0	0	0
51	TOTAL LIABILITIES	10,952,956	0	0	0
	CAPITAL ACCOUNTS				
52	General fund balance	-3,735,246			
53	Specific purpose fund Donor created - endowment fund balance -		0		
54	restricted		0	0	
54	Donor created - endowment fund balance -		U	U	
55	unrestricted			0	
33	Governing body created - endowment fund			U	
56	balance			0	
57	Plant fund balance - invested in plant			U	0
3,	Plant fund balance - reserve for plant				v
50	improvement, replacement and expansion				•
58	improvement, repracement and expansion				
59	TOTAL FUND BALANCES	-3,735,246	0	0	0
60	TOTAL LIABILITIES & FUND BALANCES	7,217,710	0	0	0
			-	-	•

EMBASSY MANOR AT EDISON NURS REHAB Provider CCN: 31-5279 Period from 1/1/2024 to 12/31/2024

Worksheet G-1

Friday, May 30, 2025 at 12:01:13 PM

STATEMENT OF CHANGES IN FUND BALANCES

		GENERAL	FUND	SPECIFIC PURPOS	SE FUND -	ENDOWMENT	r fund	PLANT	FUND
			-	3	•	3	•	,	•
1	Fund balances - beginning		0				0		0
2	Net income (loss)		-3321292						
3	Total		-3321292		0		0		0
4	Additions (Credit adjustments)	0		0		0		0	
5		0		0		0		0	
6		0		0		0		0	
7		0		0		0		0	
8		0		0		0		0	
9		0		0		0		0	
						•			
10	Total Additions		0		0		0		0
11	Subtotal		-3321292		0		0		0
12	Deductions (Debit adjustments)	0		0		0		0	
13	Prior Year Bal	413954		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		413954		0		0		0
19	Fund balances - ending		-3735246		0		0		0

EMBASSY MANOR AT EDISON NURS REHAB Provider CCN: 31-5279 Period from 1/1/2024 to 12/31/2024

Worksheet G-2 Part I

Friday, May 30, 2025 at 12:01:13 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	25,052,937		25,052,937
2	Nursing Facility	0		0
4	Other Long Term Care	0		0
5	Total general Inpatient care services ALL OTHER CARE SERVICES	25,052,937		25,052,937
6	Ancillary services	864,078	0	864,078
7	Clinic		0	0
8	Home Health Agency Cost		0	0
9	Ambulance		0	0
13		0	0	0
14	Total Patient Revenues	25,917,015	0	25,917,015

EMBASSY MANOR AT EDISON NURS REHAB Provider CCN: 31-5279 Period from 1/1/2024 to 12/31/2024

Worksheet G-2 Part II

Friday, May 30, 2025 at 12:01:13 PM

Statement of Patient Revenues and Operating Expenses

CMS	Description		
#	•		
1	Operating Expenses	:	28,931,81
2	Additions	0	
3		0	
4		0	
5		0	
, 6 7		0	
7		0	
8	Total Additions		0
9	Deductions	0	
10		0	•
11	·	0	
12		0	
13		0	
14	Total Deductions		0
15	Total Operating Expenses		28,931,818

EMBASSY MANOR AT EDISON NURS REHAB Provider CCN: 31-5279 Period from 1/1/2024 to 12/31/2024

Worksheet G-3

Friday, May 30, 2025 at 12:01:13 PM

Statement of Revenues and Expenses

CMS	Description		
# , .	•		
1	Total Patient Revenues		25,917,015
2	Less: contractual allowances and		310,268
3	Net Patient Revenues (Line 1 - 2)		25,606,747
4	Less: total operating expenses		28,931,818
5	Net income from service to patients (Line 3 - 4)		-3,325,071
	Other Income:		
6	Contributions, donations, bequests, etc.	0	
7	Income from investments	3,653	
8	Revenues from communications (Telephone and Internet service)	. 0	
9	Revenues from television and radio service	0	
10	Purchase discounts	0	
11	Rebates and refunds of expenses	0	
12	Parking lot receipts	0	
13	Revenue from laundry and linen service	0	
14	Revenue from meals sold to employees and guests	0	
15	Revenue from rental of living quarters	0	
	Revenue from sale of medical and surgical supplies to other		
16	than patients	0	
17	Revenue from sale of drugs to other than patients	0	
18	Revenue from sale of medical records and abstracts	91	
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	35	
24.50	COVID-19 PHE Funding	0	
25	Total other income		3,779
26	Total		-3,321,292
27	Other Expenses (specify)	0	
28		0	
29		0	
30	Total other expenses		0
31	Net income (or loss) for the period		-3,321,292