CEDAR OAKS HEALTHCARE, LLC D/B/A ARISTACARE AT CEDAR OAKS Financial Statements

December 31, 2024



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INDEPENDENT AUDITORS' REPORT

To the Members of Cedar Oaks Healthcare, LLC Cranford, N.J

Report on the Audit of the Financial Statements

Opinion

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

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Cedar Oaks Healthcare, LLC, as of December 31, 2024, and the results of its operations and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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



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Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the
- 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 Cedar Oaks Healthcare, LLC's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Cedar Oaks Healthcare, LLC's ability to continue as a going concern for a reasonable period of time.

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

Brooklyn, New York

May 15, 2025

CEDAR OAKS HEALTHCARE, LLC D/B/A ARISTACARE AT CEDAR OAKS Balance Sheet

December 31, 2024

ASSETS		
Current assets:		
Cash	\$	1,370,225
Cash - restricted		56,290
Accounts receivable - net		3,145,212
Due from related entity		434,022
Prepaid expenses	_	257,035
Total current assets		5,262,784
Property and equipment, net		769,285
Total Assets	\$	6,032,069
LIABILITIES AND MEMBERS' DEFICIT		
Current liabilities:		
Accounts payable	\$	2,539,182
Accrued expenses		1,660,606
Accrued and withheld taxes		122,599
Patients' funds and deposits payable	_	134,247
Total current liabilities		4,456,634
Liabilities:		
Notes payable		1,751,352
Due to landlord	_	304,507
Total liabilities		6,512,493
Members' deficit	_	(480,424)
Total Liabilities and Members' Deficit	\$	6,032,069

Statement of Income and Members' Deficit Year Ended December 31, 2024

Revenues	\$	26,871,651
Operating expenses	_	26,911,058
Loss from operations		(39,407)
Non-operating revenue (expenses) Interest income Interest expense	_	252,090 (187,116)
Net income		25,567
Members' equity at beginning of year		392,009
Members' distributions	_	(898,000)
Members' deficit at end of year	\$	(480,424)

Statement of Cash Flows Year Ended December 31, 2024

Cash flows from operating activities: Net income	\$	25,567
Adjustments to reconcile net income to net cash		
provided by (used in) operating activities:		
Depreciation		165,208
Changes in operating assets and liabilities:		
Accounts receivable		1,069,624
Prepaid expenses		5,319
Due from related entity		(23,161)
Accounts payable		645,635
Accrued expenses and taxes		341,782
Patients' funds and deposits payable	_	8,045
Net cash provided by operating activities		2,238,019
Cash flows from investing activities:		
Purchase of property and equipment		(115,544)
Cash flows from financing activities:		
Members' distributions		(898,000)
Decrease in notes payable		(98,648)
Net cash used in financing activities	_	(996,648)
Net increase in cash and restricted cash		1,125,827
Cash and restricted cash at beginning of year		300,688
Cash and restricted cash at end of year	\$	1,426,515
Supplemental disclosure of cash flow information:		
Cash paid during the year for:		
Interest	\$	187,116

Notes to Financial Statements
December 31, 2024

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

Principal Business Activity

Nature of Operations

Cedar Oaks Healthcare, LLC, (the "Company") was formed in the State of New Jersey on November 28, 2006, with a perpetual life. The limited liability company was licensed to operate a long-term care facility consisting of 230 long-term beds, in South Plainfield, 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 \$136,354.

Cash and Cash Equivalents

The Company's financial instruments that are exposed to concentrations of credit risk consist primarily of cash. Cash equivalents represent highly liquid debt instruments purchased with an original maturity of three months or less. The Company places its cash with high credit quality institutions. At times this may be in excess of the FDIC insurance limits. To date, the Company has not experienced any losses in such accounts and believes no significant concentration of credit risk exists with respect to cash.

The following table provides a reconciliation of cash, cash equivalents, and restricted cash reported within the balance sheet that sum to the total of the same such amounts shown in the statement of cash flows.

Cash and cash equivalents	\$ 1,370,225
Restricted cash for residents	56,290
Total	\$ 1,426,515

Notes to Financial Statements

December 31, 2024

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 straightline 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

Notes to Financial Statements

December 31, 2024

Note 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.

December 31, 2024

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.

Subsequent events

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

Note 2 - Advertising:

Advertising expenses were \$108,756 for the year. There were no direct response advertising costs either capitalized or expensed.

Note 3 - Property and Equipment:

Property and equipment are summarized as follows:

	Life		
	(Years)		2024
Furniture and equipment	5-7	\$	1,688,170
Leasehold improvements	10	_	3,977,839
-		_	5,666,009
Less accumulated depreciation		_	(4,896,724)
-		\$	769,285

Depreciation expense was \$165,208, for the year.

Notes to Financial Statements
December 31, 2024

Note 4 - Leases:

The Company occupies its premises under an operating sublease with an initial term of 10 years, which expired in March 2017 and has two renewal options for ten years each. The lease provides for a net basic annual rent plus all real estate taxes and operating expenses. The net basic annual rent calls for a minimum annual rent of \$1,925,000 per annum for years 4-10 of the initial term. Subsequent net basic annual rent will be negotiated at that time. Net basic annual rent expense for the year was \$2,350,000 in addition to real estate taxes of \$399,132.

On August 26, 2015, management sent a letter to its property owner, JEM Realty, LLC, stating, "This is to serve as written notice pursuant to Article 53 of the Sublease that Subtenant hereby exercises Subtenant's First Renewal Option (as defined and more particularly described in the Sublease). We look forward to meeting with you, Eddie and Jeff (the other members of the Sub-landlord) to come to an agreement on the Net Basic Annual Rent for the First Renewal Term as provided in the Sublease." As of the date of these financial statements, management has not finalized its negotiations with the property owner, and as such, rent is being paid on a monthly-by-month basis, and therefore, the Company cannot determine what its future minimum lease obligations will be.

Note 5 – Economic Dependency:

During the year, the Company purchased a substantial portion of its services from three vendors. Purchases from these vendors were approximately \$3,094,172. The balances due to these vendors and included in accounts payable at December 31, 2024, was \$1,169,427.

Note 6 - Revenues:

Approximately 59% of revenue was derived from billings to the New Jersey Department of Health for stays by Medicaid patients.

Approximately 25% 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.

Notes to Financial Statements
December 31, 2024

Note 7 - Notes Payable:

On April 15, 2011, the Company received a loan in the original amount of \$250,000 with a maturity date of April 15, 2016, with interest payable at 10% per annum. Monthly payments consist of interest only payments based on the average monthly balance due. As of April 15, 2016, the note had matured, but the company has a verbal agreement with the noteholder to continue to make monthly interest only payments until such time that the company will decide to repay the principal amount of the loan, or a new maturity date is negotiated. During 2024 the Company began making principal payments against the loan.

On April 1, 2016, the Company extended a loan that had matured, in the original amount of \$400,000 with a new maturity date of April 1, 2022, with interest payable at 10% per annum. Monthly payments consist of interest only payments based on the average monthly balance due. During 2024 the Company began making principal payments against the loan.

As of December 31, 2024, the balance owed on this notes w \$605,867.

On January 22, 2012, the Company received a loan in the original amount of \$1,900,000 with a maturity date of January 22, 2017, with interest payable at 10% per annum. As of December 31, 2017, the company repaid \$700,000 of the note. The current loan agreement states Monthly payments consist of interest only payments based on the average monthly balance due. As of the date of these financial statements, the note had matured, but the company has a verbal agreement with the noteholder that on a month-by-month basis, the company will continue to make interest only payments until such time that the company will decide to repay the principal amount of the loan, or a new maturity date is negotiated. During 2024 the Company began making principal payments against the loan. As of December 31, 2024, the balance owed on this note was \$1,145,485.

Note 8 - 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.

Notes to Financial Statements
December 31, 2024

Note 9 - 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 \$1,732,857. At December 31, 2024, the was a balance due of \$71,761

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 \$41,878 for the year.

Union employees are covered by a multi-employer pension plan. Contributions to the plan totaled \$398,512 for the year.

Note 11 - Contingencies:

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

Supplementary Schedules - Revenues Year Ended December 31, 2024

			P	er Patient Day
Revenues - current:				
Medicaid - NJ	\$	15,765,939	\$	272.33
Medicare - Part A		6,785,842		818.85
Private		867,806		457.46
HMO		2,185,803		445.08
Respite		437,951		269.34
Total current year	•	26,043,341	\$_	346.81
Other revenues:				
Ancillary revenue		820,697		
Other revenues		7,613		
Total Revenues	\$	26,871,651		

Supplementary Schedules - Patient Days Year Ended December 31, 2024

Skilled nursing facility:	Patient Days	Percent of Total
Medicaid	57,892	77.59%
Medicare	8,287	11.11%
Private	1,897	2.54%
HMO	4,911	6.58%
Respite	1,626	2.18%
-	74,613	100.00%
Percent occupancy	88.64%	
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ARISTACARE AT CEDAR CAKS
Provider CCN: 31-5214
Period from 1/1/2024 to 12/31/2024

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

Worksheet S

Monday, May 19, 2025 at 11:58:35 PM

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

Provider				
ige only	1. [] Electronically prepared cost report; Date: Time:			
	2. [x] Manually prepared cost report			
	3. [] If this is an amended report enter the number of times the provider re	submitted this	cost report	
	3.01 [] No Medicare Utilization. Enter "Y" for yes or leave blank for no.		•	
	-			
Contractor	4. [] Cost Report Status 6. Contractor No			
use only	[1] As Submitted 7. [] First Cost Report Processed by Contra	etor		
	[2] Settled without audit 8. [] Last Cost Report Processed by Contrac	ctor		
	[3] Settled with audit 9. [] NPR Date:			
	[4] Reopened 10. [] If line 4, column 1 is "4": Enter num	mber of times re	opened:	_
	[5] Amended 11. Contractor Vendor Code			
	5. Date Received 12. [] Medicare Utilization. Enter "F" for i	ull, "L" for ic	OW, OE "N" I	or none
	FIFICATION OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF FACILITY			
ADMINISTRATIVE PROVIDED OR PE	TION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE FUR ACTION, FINE AND/OR IMPRISONMENT UNDER FEDERAL LAW. FURTHERMORE, IF SERVICES I OCCURED THROUGH THE PAYMENT DIRECTLY OR INDIRECTLY OF A KICKBACK OR WERE OTHERWIS ACTION. FINES AND/OR IMPRISONMENT MAY RESULT.	DENTIFIED IN T	IIS COST REP	ORT WERE
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According to the Paperwork reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid CMB control number. The valid CMB control number for this information collection is 0938-0463. The time required to complete this information collection is estimated to average 202 hours per response, including the time to review instructions, search existing resources, gather the data needed, and complete and review the information collection. If you have any comments concerning the accuracy of the time estimate(s) or suggestions for improving this form, please write to: CMS, 7500 Security Boulevard, Attn: PRA Report Clearance Officer, Mail Stop C4-26-05, Baltimore, Maryland 21244-1850.

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

ARISTACARE AT CEDAR CAKS Provider CCN: 31-5214 Period from 1/1/2024 to 12/31/2024

Worksheet S-2 Part I

Monday, May 19, 2025 at 11:58:35 PM

Skilled Mursing Facility and Skilled Mursing Facility Complex Identification Data

1								
	Street / P.O. Box:	1311 Durham Ave						
2	City / State / Zip:	SOUTH PLAINFIELD	nj	07080				
3	County / CBSA Code / Urban/Rural:	Middlesex	35154	Urban				
							ent S	
TP A	ND SNF-BASED COMPONENT IDENTIFICATION			_		P.,	0. or	N.
		COMPONENT NAME	PROVIDER	_	ate Ertified		XVIII	VTV
MES B	COMPONENT	1	2	_	3	4	5	6
4	SNF	Aristacare at Cedar Oaks	31-5214		1/01/1995	•	P	•
5	Nursing Facility	Table and the color of the colo	32 3224	_	_,,		_	
7	SNF-Based HHA							
Li	SNF-Based OLTC							
.3	Other							
.4	Cost Reporting Period (mm/dd/yyyy)	01/	•	/31/2024				
.5	Type of Control (See Instructions)		5					
	OF FREESTANDING SKILLED NURSING FACILITY							
6	Is this a distinct part skilled nursing							n
7	Is this a composite distinct part skill							N Yes
8	Are there any costs included in Workshe	et y Autou Leantfed i Low france	refrens artu Ler	rated organi	zations?			IGS
.8CE 9	LLANEOUS COST REPORTING INFORMATION Is this a low Medicare Utilization cost	Toport onter NYT for the or !	THE FOR BO					N
	If the response to line 19 is yes, Does			eria for fil	ing a low			•
۹ ۵	1 utilization cost report? (Y/N)	curs cook release were lear on						N
	CIATION - ENTER THE AMOUNT OF DEPRECIATIO	N REPORTED IN THIS SNF FOR THE	METEOD INDICATE	D ON LINES	20 - 22.			
20	Straight Line						165	,208
21	Declining Balance.							•
22	Sum of the Years' Digits							
23	Sum of lines 20 through 22						165	,208
24	If depreciation is funded, enter the ba							
25	Were there any disposal of capital asse				_			N
26	Was accelerated depreciation claimed on	any assets in the current or a	any prior cost a					N
				ebort abbir	68?			
		icare program at the end of the	period to which	report appli th this cost	report			v
27	applies (See PRM 15-1, Chapter 1)?	-	period to which	ch this cost	report			N N
28 P TH		1th insurance proportion of all IC PROVIDER THAT QUALIFIES FOR	e period to which lowable cost fro AN EXEMPTION F	ch this cost om prior cos ROM THE APPL	report t reports? ICATION OF PTION.			n
28 F TH OWER	applies (See FRM 15-1, Chapter 1)? Was there a substantial decrease in hea IS FACILITY CONTAINS A PUBLIC OR MON-PUBL OF COSTS OR CHARGES, ENTER 'Y' FOR EACH	1th insurance proportion of all IC PROVIDER THAT QUALIFIES FOR	e period to which lowable cost fro AN EXEMPTION F	ch this cost om prior cos ROM THE APPL	t reports? ICATION OF PTION. Part A	Par		n
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8 TH WER 9 0 2 2 6 6 7 8 9 0 0 1 1 2 2 3 3 4 4	applies (See FRM 15-1, Chapter 1)? Was there a substantial decrease in hea IS FACILITY CONTAINS A PUBLIC OR MON-PUBL OF COSTS OR CHARGES, ENTER 'Y' FOR EACH Skilled Nursing Facility Nursing Facility SNF-Based BHA SNF-Based OLTC Is the skilled nursing facility located level of care given for Titles V & XIX Are you legally-required to carry malpr Is the malpractice a "claims-made:", or policy is "occurrence", enter 2. What is the liability limit for the mal lawsuit. Enter in column 2 the monetar List malpractice premiums and paid loss Are malpractice premiums and paid loss Enter Y or N. If yes, check box, and a Are there any home office cost as defin 1. If line 43 = "Y", and there are costs and address of the home office on line	Ith insurance proportion of all IC PROVIDER THAT QUALIFIES FOR COMPONENT AND TYPE OF SERVICE ? in a state that certifies the patients? actice insurance? "occurrence" policy? If the population policy? Enter in column practice polic	provider as a solicy is "claims and the monetal dispersion of the mone	m prior cos m prior cos am prio	t reports? ICATION OF PTION. Part A No ss of the r 1. If remiums Pai	Par N	io osses	N Other Y/N N Insur

ARISTACARE AT CEDAR OAKS Provider CCN: 31-5214 Period from 1/1/2024 to 12/31/2024

Worksheet S-2 Part II

Monday, May 19, 2025 at 11:58:35 PM

costreports@shealthcare.com

Skilled Nursing Facility and Skilled Nursing Facility Healthcare Complex Reimbursement Questionare

21

Telephone number/Email address.

20		: Healthcare Ser	rvices Group Ll	æ				
COST	REPORT PREPARER CONTACT INFORMATION First name/Last Name/Title Marine	1 ala		Shqina	2		Preparer	3
18	see Instructions.		N		Я			
17	Other? Was the cost report prepared only using the provider's records?	If yes,						
	If line 13 or 14 is yes, then were adjustments made to PSER dat		N		N			
16	If line 13 or 14 is yes, then were adjustments made to PSER dat corrections of other PSER Report information? If yes, see ins		N		N			
15	file this cost report? If yes, see instructions.		N		N			
	If line 13 or 14 is yes, were adjustments made to PSER data for claims that have been billed but are not included on the PSER							
14	used to prepare this cost report.		N		N			
	Was the cost report prepared using the PSIR for total and the p records for allocation? If yes enter the paid through date of							
13	Instructions)	-	¥	04/25/2025	Y	04/25/2025		
	Was the cost report prepared using the PS&R only? If yes, ente through date of the PS&R used to prepare this cost report. (se							
PBGR	DATA							
12	Yes, see instructions.		И					
	Have total beds available changed from prior cost reporting per	iod? If						
11	Yes, see instructions.		N					
	If line 9 is Yes, are patient deductibles and/or coinsurance w	aived? If						
10	during this cost reporting period? If Yes, submit copy.		N					
9	If line 9 is Yes, did the provider's bad debt collection policy		•					
BAD 9	DEBTS Is the provider seeking reimbursement for bad debts? (see instr	nctions)	Y					
8	for Nursing School and/or Allied Health Program? (see instruct	:10ns)	N					
_	Were approvals and/or renewals obtained during the cost reporti							
7	Were costs claimed for Allied Health Programs? (see instruction		N					
6	provider the legal operator of the program?		N					
	Column 1: Were costs claimed for Nursing School? Column 2: Is	the						
-	OVED EDUCATIONAL ACTIVITIES							
5	on the filed financial statements? If yes, submit reconciliat		N					
•	Are the cost report total expenses and total revenues different	from those						
4	instructions) If no, see instructions.		N					
	Reviewed. Submit complete copy or enter date available in col							
	Were the financial statements prepared by a Certified Public Ac If yes, enter in column 2 "A" for Audited, "C" for Compiled, o							
FINA	NCIAL DATA AND REPORTS	countant?						
3	similar relationships?		И					
_	board of directors through ownership, control, or family and o	ther						
	or its officers, medical staff, management personnel, or memb							
	contracts, with individuals or entities that are related to th							
	Is the provider involved in business transactions, including ma							
2	involuntary		N					
	column 1 is yes, enter in column 3, "V" for voluntary or "I" for							
-	Has the provider terminated participation in the Medicare Progr	am? If	••					
1	the cost reporting period?	zimzing Uz	N					
PROV	IDER ORGANIZATION AND OPERATION Has the provider changed ownership immediately prior to the beg	daning of						
#	TOTO ADALUTERMENT LIN ARCHITANI		_	2	3	•		
Line			1	2	3	4		

732-970-0733

ARISTACARE AT CEDAR OAKS Provider CCN: 31-5214 Period from 1/1/2024 to 12/31/2024

Worksheet S-3 Part I

Monday, May 19, 2025 at 11:58:35 PM

Skilled Nursing Facility and Skilled Nursing Facility Health Care Complex

PART	I - STATISTICAL DATA									
		No. of	Bed days		I:	patient Days -				
CMB	Component	Beds	Available	Title V	Title XVIII	Title XIX	Other	Total		
#	-	1	2	3	4	5	6	7		
1	Skilled Nursing Facility	230	84,180	0	B,246	50,025	8,391	74,662		
2	Nursing Facility	. 0	0	0		0	0	0		
4	Home Health Agency Cost			0	0	0	0	0		
5	Other Long Term Care	0	0				0	0		
8	Total	230	84,180	0	B,246	50,025	8,391	74,662		
				- Discharges				- Average Leno	th of Stay	
CMS	Component	Title V	Title XVIII	Title XIX		Total	Title V	Title XVIII	Title XIX	Total
#	Component	8	9	10	11	12	13	14	15	16
۳,	Skilled Nursing Facility	ັດ	174	201	208	583	0.00	47.39	288.68	128.07
2	Nursing Facility	o o		0	0	0	0.00		0.00	0.00
- A	Home Health Agency Cost	J		_	· ·	Õ				0.00
5	Other Long Term Care				0	0				0.00
8	Total	0	174	201	208	583	0.00	47.39	288.68	128.07
							F	arma		
			Title XVIII	- Admissions Title XIX		Total	Paid	Non-Paid		
CMS	Component			11 tie XIX	20	21	22	23		
#_		17	18		20 253	593	209.38	23		
1	Skilled Nursing Facility	Ü	203	137	253	293	0.00			
2	Nursing Facility	U		0	U	V	0.00	Ů		
4	Home Health Agency Cost				D	Ŭ	0.00	Ü		
5	Other Long Term Care			100	•	F03		Ü		
8	Total	0	203	137	253	593	209.38	U		

ARISTACARE AT CEDAR OAKS Provider CCN: 31-5214 Period from 1/1/2024 to 12/31/2024

Worksheet S-3 Part II

Monday, May 19, 2025 at 11:58:35 PM

SNF Wage Index Information

PART	II - DIRECT SALARIES		Reclass			
			of Salarie		Paid Hours	Average
		Amount	from Wkst	. Adjusted	Related	Hourly
Q4S		Reported	λ− 6	Salaries	to Salary	Wage
		1	2	3	4	5
1	Total Salary	11,323,915	0	11,323,915	435,516.00	26.00
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)	11,323,915	0	11,323,915	435,516.00	26.00
7	Other Long Term Care	0	0	0	0.00	
8	Home Health Agency	0	0	0	0.00	
9	CMEC	0	0	0	0.00	
10	Hospice	0	0	0	0.00	
11	Other Excluded Areas	0	0	0	0.00	
12	Subtotal Excluded salary (Sum of lines 7-11)	0	0	0	0.00	
13	Total Adjusted Salaries (Line 6 - 12)	11,323,915	0	11,323,915	435,516.00	26.00
	OTHER WAGES AND RELATED COSTS					
14	Contract Labor: Patient Related & Mgmt	1,471,249	0	1,471,249		44.29
15	Contract Labor: Physician services - Part A	0	0	0	0.00	
16	Home office salaries & wage related costs	0	0	0	0.00	
	WAGE RELATED COSTS					
17	Wage related costs (See Part IV)	3,397,983	0	3,397,983		
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	3,397,983	0	3,397,983		
		-,		• •		

ARISTACARE AT CEDAR OAKS Provider CCN: 31-5214 Period from 1/1/2024 to 12/31/2024

Worksheet S-3 Part III

Monday, May 19, 2025 at 11:58:35 PM

SNF Wage Index Information

PART III - OVERHEAD COSTS - DIRECT SALARIES

Part	III - OVERHEAD COSTS - DIRECT SALARIES					
			Reclass.			
			of Salaries		Paid Hours	Average
		Amount	from Wkst.	Adjusted	Related	Hourly
CMS		Reported	A- 6	Salaries	to Salary	Wage
#		1	2	3	4	5
1	Employee Benefits	0	0	0	0	0.00
2	Administrative & General	594,772	0	594,772	20,532	28.97
3	Plant Operation, Maint. & Repairs	219,493	0	219,493	8,792	24.97
4	Laundry & Linen Service	0	131,214	131,214	8,386	15.65
5	Housekeeping	755,959	-131,214	624,745	39,930	15.65
, 6	Dietary	897,920	0	897,920	56,504	15.89
7	Nursing Administration	833,114	0	833,114	16,844	49.46
8	Central Services & Supply	33,612	0	33,612	1,826	18.41
9	Pharmacy	0	0	0	0	0.00
10	Medical Rcd.s & M/R Library	48,576	0	48,576	1,943	25.00
11	Social Service	134,453	0	134,453	3,827	35.13
12	Nursing and Allied Health Ed. Act.					
13	Other General Service	873,472	0	873,472	36,057	24.22
14	Total	4,391,371	0	4,391,371	194,641	22.56
					******	******

ARISTACARE AT CEDAR OARS Provider CCN: 31-5214 Period from 1/1/2024 to 12/31/2024

Worksheet S-3 Part IV

Monday, May 19, 2025 at 11:58:35 PM

SNF Wage Related Costs

CMS	Description	
#		
	retirement cost	
1	401K Employer Contributions	41,878
2	Tax Sheltered Annuity (TSA) Employer Contribution	0
3	Qualified and Non-Qualified Pension Plan Cost	0
4	Prior Year Pension Service Cost	398,512
	PLAN ADMINISTRATIVE COSTS (Paid to External Organization)	
5	401K/TSA Plan Administration fees	0
6	Legal/Accounting/Management Fees-Fension Plan	0
7	Employee Managed Care Program Administration Fees	0
	HEALTH AND INSURANCE COST	
8	Health Insurance (Purchased or Self Funded)	1,470,257
9	Prescription Drug Plan	0
10	Dental, Hearing and Vision Plan	5,460
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	422,764
16	Retirement Health Care Cost (see instructions)	0
	TAXES	
17	FICA-Employers Portion Only	868,057
18	Medicare Taxes - Employer Portion Only	0
19	Unemployment Insurance	0
20	State or Federal Unemployment Taxes	168,436
	OTHER .	•
21	Executive Deferred Compensation	0
22	Day Care Cost and Allowances	
23	Tuition Reimbursement	22,619
24	Total Wage Related Cost (Lines 1-23)	3,397,983
	PART B OTHER THAN CORE RELATED COST	• •
25	Other Wage Related Costs	0
_	-	

ARISTACARE AT CEDAR OAKS Provider CCN: 31-5214 Period from 1/1/2024 to 12/31/2024

Worksheet S-3 Part V Monday, May 19, 2025 at 11:58:35 PM

SNF Reporting Of Direct Care Expenditures

PART V - OVERHEAD COSTS - DIRECT SALARIES

PART	V - OVERBEAD COSIS - DIRECT SALINATES				Paid Hours	Average
		Amount	Fringe	Adjusted	Related	Hourly
CMS		Reported	Benefits	Salaries	to Salary	Wage
#		1	2	3	4	5
	DIRECT SALARIES					
	NURSING OCCUPATIONS					
1	Registered Nurses (RNs)	934,820	280,513	1,215,333	20,384	59.62
2	Licensed Practical Nurses (LFNs)	1,961,554	588,606	2,550,160	56,322	45.28
3	Certified Nursing Assistants/Nursing Assistants/Aides	2,896,317			139,785	26.94
4	Total Mursing (Sum of 1 - 3)	5,792,691	1,738,221			
5	Physical Therapists	445,811	133,775	579,586	9,537	60.77
6	Physical Therapy Assistants	121,877	36,572	158,449	2,607	60.78
7	Physical Therapy Aides	0	0	0	0	0.00
8	Occupational Therapists	199,112	59,748	258,860	4,260	60.77
9	Occupational Therapy Assistants	254,728	76,436	331,164	5,449	60.78
10	Occupational Therapy Aides	0	0	0	0	0.00
11	Speech Therapists	118,324	35,506	153,830	2,531	60.78
12	Respiratory Therapists	0	0	0	0	0.00
13	Other Medical Staff	0	0	0	0	0.00
	CONTRACT LABOR					
	NURSING OCCUPATIONS					
14	Registered Nurses (RNs)	245,121		245,121	3,392	72.26
15	Licensed Practical Nurses (LPNs)	450,251		450,251	7,506	59.99
16	Certified Nursing Assistants/Nursing Assistants/Aides	775,877	_	775,877	22,319 	34.76
17	Total Nursing (Sum of 14 - 16)	1,471,249		1,471,249	33,217	44.29
18	Physical Therapists	0		0	0	0.00
19	Physical Therapy Assistants	0		0	0	0.00
20	Physical Therapy Aides	0		0	0	0.00
21	Occupational Therapists	0		0	0	0.00
22	Occupational Therapy Assistants	0		0	0	0.00
23	Occupational Therapy Aides	0		0	0	0.00
24	Speech Therapists	0		0	0	0.00
25	Respiratory Therapists	0		0	0	0.00
26	Other Medical Staff	0		0	0	0.00

ARISTACARE AT CEDAR OAKS Provider CCN: 31-5214 Period from 1/1/2024 to 12/31/2024

Worksheet A

Monday, May 19, 2025 at 11:58:35 PM

Reclassification and Adjustment of Trial Balance of Expenses

								Net
					:	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		3,185,818	3,185,818	-70,454	3,115,364	-197,638	2,917,726
2	Cap Rel Costs - Movable Equipment	_	47,563	47,563	70,454	118,017	17,071	135,088
3	Employee Benefits		3,438,508	3,438,508	0	3,438,508	212,182	3,650,690
4	Administrative & General	594,772	4,185,275	4,780,047	0	4,780,047	-853,013	3,927,034
5	Plant Operation, Maint. & Repairs	219,493	928,035	1,147,528	0	1,147,528	17,071	1,164,599
6	Laundry & Linen Service	0	1,499	1,499	131,214	132,713	0	132,713
7	Housekeeping	755,959	29,387	785,346	-131,214	654,132	0	654,132
8	Dietary	897,920	1,201,262	2,099,182	0	2,099,182	0	2,099,182
9	Nursing Administration	833,114	39,321	872,435	0	872,435 378,648	Ö	872,435 378,648
10	Central Services & Supply	33,612	345,036	378,648 5,804	0	5,804	0	5,804
11	Pharmacy	0	5,804	48,576	0		0	48,576
12	Medical Records & Library	49,576	0	134,453	ŏ	48,576 134,453	Ö	134,453
13	Social Service	134,453	0	134,453	0	134,455	0	134,453
14	Nursing and Allied Health Education	0	-	_	0	884,541	ŏ	884,541
15	Other General Service Cost	873,472	11,069	884,541	U	664,541	U	994,341
	INPATIENT ROUTINE SERVICE COST CENTERS	E 702 601	1 070 561	7 672 282	0	7,672,252	0	7,672,252
30	Skilled Nursing Facility	5,792,691	1,879,561	7,672,252 0	0	7,672,232	ŏ	0
31	Nursing Facility	0	0	0	0	0	ŏ	Ö
33	Other Long Term Care	U	U	U	U	U	U	U
	ANCILLARY SERVICE COST CENTERS	0	67,082	67,082	0	67,082	0	67,082
40	Radiology	0		73,689	Ö	73,689	0	73,689
41	Laboratory	0	73,689 0	73,009	Ö	73,009	0	73,009
42	Intravenous Therapy	0	0	Ö	0	0	0	0
43	Oxygen (Inhalation) Therapy	1,037,611	0	1,037,611	-372,034	665.577	Ö	665,577
44	Physical Therapy		0	91,806	372,034	453,840	Ö	453,840
45	Occupational Therapy	81,806 20,436	0	20,436	372,034	20,436	ŏ	20,436
46	Speech Pathology	20,436	0	20,436	0	20,436	ŏ	20,430
47	Electrocardiology	ŏ	0	Ů	Ö	ŏ	Ö	ŏ
48	Medical Supplies Charged to Patients	ŏ	335,350	335,350	0	335,350	ŏ	335,350
49 50	Drugs Charged to Patients	0	335,350 0	335,350	0	0.00	ő	0.00
	Dental Care - Title XIX only	Ö	ŏ	Õ	ŏ	ŏ	Ö	ŏ
51	Support Surfaces	ő	ŏ	ŏ	ŏ	ŏ	ő	ŏ
52	Other Ancillary Service Cost Center OUTPATIENT SERVICE COST CENTERS	U	U	U	· ·	v	•	•
60	Clinic	0	0	0	0	0	0	0
63	Other Outpatient Service Cost	0	ŏ	ŏ	ŏ	Ď	ŏ	Ď
6.3	OTHER REIMBURSABLE COST CENTERS	· ·	•	•	•	•	•	•
70	Home Health Agency Cost	0	0	0	0	0	0	0
71	Ambulance	Ö	ŏ	ŏ	Ō	Ŏ	Ŏ	ō
74	Other Reimbursable Cost	Ď	ŏ	ŏ	ō	Ō	Ŏ	Ď
/4	SPECIAL PURPOSE COST CENTERS	· ·	•	•	_	•	•	-
80	Malpractice Premiums & Paid Losses		0	0	0	0	0	0
81			ō	ŏ	ŏ	Ŏ	ŏ	Ŏ
82		0	ŏ	ŏ	ŏ	Ŏ	Ŏ	Ŏ
84	Other Special Purpose Cost	0	Ŏ	Ŏ	Ō	Ō	Ō	Ò
89	SUBTOTALS	11,323,915	15,774,259	27,098,174	Ŏ	27,098,174	-804,327	26,293,847
09	SUBIVINES	11,223,313	_3,,	,,	ū	_,,,,,,,,,	,	
	NONREIMBURSABLE COST CENTERS							
90		0	0	0	0	0	0	0
91	Barber and Beauty Shop	0	0	0	0	0	0	0
92		0	0	0	0	0	0	0
93	Nonpaid Workers	0	0	0	0	0	0	0
94	Patients Laundry	0	0	0	0	0	0	0
95	Dental	0	0	0	0	0	0	0

ARISTACARE AT CEDAR OAKS Provider CCN: 31-5214 Period from 1/1/2024 to 12/31/2024

Worksheet A

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Reclassification and Adjustment of Trial Balance of Expenses

					R	eclassified	Adjust-	Expenses
				_	Reclassi-	Trial	ments to	for Cost
CMS	COST CENTER DESCRIPTION	Salaries	Other	Total	fications	Balance	Expenses	Allocation
#		1	2	3	4		6	· · · · · · · · · · · · · · · · · · ·
100	TOTAL	11,323,915	15,774,259	27,098,174	0	27,098,174	-804,327	26,293,847
TOO	TOTAL	11,323,913	13, 1,4,239	2,,000,174	•	_,,0,0,1,4	004,527	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,

ARISTACARE AT CEDAR OAKS Provider CCN: 31-5214 Period from 1/1/2024 to 12/31/2024

Worksheet A-6

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Reclassifications

	EXPLANATION OF			Increases				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 Laundry & Linen	A	Laundry & Linen Serv	6.00	131,214	0	Housekeeping	7.00	131,214	0
2	To reclass capital costs	В	Cap Rel Costs - Mova	2.00	0	70,454	Cap Rel Costs - Bldg	1.00	0	70,454
3	To reclass OT costs	C	Occupational Therapy	45.00	372,034	0	Physical Therapy	44.00	372,034	0
4	To reclass ST costs	D	Speech Pathology	46.00	97,888	0	Speech Pathology	46.00	97,888	0
100	TOTAL RECLASSIFICATIONS				601,136	70,454			601,136	70,454
										

ARISTACARE AT CEDAR OARS Provider CCN: 31-5214 Period from 1/1/2024 to 12/31/2024

Worksheet A-7

Monday, May 19, 2025 at 11:58:35 PM

Analysis of changes during cost reporting period in capital asset balances

						Disposals		Fully
		Beginning		Acquisitions		and	Ending	Depreciated
CMS		Balances	Purchase	Donation	Total	Retirements	Balance	Assets
	DESCRIPTION	1	2	3	4	5	6	7
1	Land	0	0	0	0	0	0	0
2	Land Improvements	0	0	. 0	0	0	0	0
3	Buildings & Fixtures	0	0	0	0	0	0	0
4	Building Improvements	3,924,081	53,759	0	53,759	0	3,977,840	3,028,184
5	Fixed Equipment	0	0	a	0	0	0	0
6	Movable Equipment	1,626,385	61,785	0	61,785	0	1,688,170	1,216,695
7	Subtotal	5,550,466	115,544	0	115,544	0	5,666,010	4,244,879
ė	Reconciling Items	0	0	ō	0	Ō	0	0

9	Total	5,550,466	115,544	0	115,544	0	5,666,010	4,244,879

ARISTACARE AT CEDAR OAKS Provider CCN: 31-5214 Period from 1/1/2024 to 12/31/2024

Worksheet A-8

Monday, May 19, 2025 at 11:58:35 PM

Adjustments to Expenses

		Basis for		Expense classification on Worksheet A to/from which the amount is to be adjusted	
CMS	Description	Adjustme 1	nt Amount 2	Cost Center	Line No. 4
"1	Investment income on restricted funds	В	-252,090	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	Monallowable costs related to certain capital expenditures		0		
	Adjustment resulting from transactions with related				
12	organizations	A81	51,409		
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		0		
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	λ		Administrative & General	4
26	Office Fines & Penalties	λ		Administrative & General	4
29	Bad Debt Expense	λ		Administrative & General	4
30	Bad Debt Expense	A	•	Administrative & General	4
100	TOTAL	•	-804,327		

ARISTACARE AT CEDAR OAKS Provider CCN: 31-5214 Period from 1/1/2024 to 12/31/2024

Worksheet A-8-1

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Amount

Amount

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

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

					Allowable	Included in	Adjustments
CMS	Line No	•	Cost Center	Expense Items	In Cost 1	Wat A col 5	(col 4 - 5)
#	:		2	3	4	5	6
1	1	Cap Rel Costs - Bldgs & Fixtures	Building Capital - Cost		54,452	0	54,452
2	2	Cap Rel Costs - Movable Equipment	MAE Capital - Cost		17,071	0	17,071
3	3	Employee Benefits	Employee Benefits Expenses		212,182	0	212,182
4	4	Administrative & General	Administrative & General		1,217,736	1,467,103	-249,367
5	5	Plant Operation, Maint. & Repairs	Plant Operation Expenses		17,071	0	17,071
10		TOTALS			1,518,512	1,467,103	51,409

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

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

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

					KATACAG	organization (a)		
			Percentage	Percentage		Percent	Тура	
			of			of	of	
	Symbol	Name	Ownership	Name		Ownership	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:

ARISTACARE AT CEDAR OARS Provider CCN: 31-5214 Period from 1/1/2024 to 12/31/2024

Worksheet A-8-2

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Provider-Based Physicians Adjustments

Wkst A Line No 1	Cost Center / Physician Identifier 2	Total Remuner- ation 3	Profess- ional Component	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	Adjusted RCE Limit 16	RCE Dis- allowance 17	Adjustment 19
100	Total	0	0	0	0	0	. 0	0

ARISTACARE AT CEDAR OAKS Provider CCN: 31-5214 Period from 1/1/2024 to 12/31/2024

Worksheet B Part I

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COST ALLOCATION - GENERAL SERVICE COSTS

		Net Expenses For Cost Allocation 0	Cap Rel Build & Fixtures (Square Feet)	Cap Rel Movable Equipment (Square Feet) 2	Employee Benefits (Gross Salaries)	SubTotal 3A	Adminis- trative & General (Accum. Cost)	Plant Oper Maint. & Repair (Square Feet) 5	Laundry & Linen Service (Patient Days) 6	House- keeping (Square Feet) 7
1	Cap Rel Costs - Bldgs & Fixtures	2,917,726	2,917,726							
2	Cap Rel Costs - Movable Equipment	135,088	•	135,088	2 650 600					
3	Employee Benefits	3,650,690	0	0 24,757	3,650,690	4,678,268	4,678,268			
4	Administrative & General	3,927,034 1,164,599	534,730 131,410	6,084	191,747 70,762	1,372,855	297,127	1,669,982		
5 6	Plant Operation, Maint. & Repairs	132,713	37,724	1,747	42,302	214,486	46,421	27,980	288,887	
7	Laundry & Linen Service Housekeeping	654,132	19,278	893	201,410	875,713	189,531	14,298	200,007	1,079,542
8	Dietary	2,099,182	90,003	4,167	289,479	2,482,831	537,359	66,754	ŏ	44,273
9	Nursing Administration	872,435	24,060	1,114	268,586	1,166,195	252,400	17,845	Õ	11,835
10	Central Services & Supply	378,648	26,555	1,229	10,836	417,268	90,309	19,696	Ō	13,063
11	Pharmacy	5,804	0	0	0	5,804	1,256	0	0	· o
12	Medical Records & Library	48,576	Ö	Ô	15,660	64,236	13,903	0	0	0
13	Social Service	134,453	5,258	243	43,346	183,300	39,672	3,900	0	2,586
14	Nursing and Allied Health Education	. 0	. 0	0	. 0	0	0	0	0	0
15	Other General Service Cost ANCILLARY SERVICE COST CENTERS	884,541	74,408	3,445	281,597	1,243,991	269,237	55,188	0	36,602
30	Skilled Nursing Facility	7,672,252	1,896,743	87,818	1,867,490	11,524,303	2,494,211	1,406,797	288,887	933,032
31	Nursing Facility	0	0	0	Ō	0	Ō	0	0	0
33	Other Long Term Care	0	0	0	0	0	0	0	0	0
	OTHER REIMBURSABLE COST CENTERS		_	_	_			_	_	
40	Radiology	67,082	0	0	0	67,082	14,519	0	0	0
41	Laboratory	73,689	0	0	0	73,689	15,949	0	0	0
42	Intravenous Therapy	0	0	0	0	0	0	0	0	0
43	Oxygen (Inhalation) Therapy	0	41 010	1,940	214,574	924,003	199,982	31,086	0	20,617
44	Physical Therapy	665,577 453,840	41,912 25,011	1,158	146,313	626,322	135,555	10,550	0	12,303
45 46	Occupational Therapy Speech Pathology	20,436	25,011	1,130	6,588	27,024	5,849	10,550	ő	12,505
47	Electrocardiology	20,430	ŏ	ŏ	0,500	2.,024	5,545	ŏ	ŏ	ŏ
48	Medical Supplies Charged to Patients	ñ	ň	ŏ	ŏ	ŏ	Ŏ	ŏ	ŏ	ŏ
49	Drugs Charged to Patients	335,350	5.347	248	ŏ	340,945	73,791	3,966	ō	2,630
50	Dental Care - Title XIX only SPECIAL PURPOSE COST CENTERS	0	0	0	Ō	0	0	0	0	0
51	Support Surfaces	0	0	0	0	0	0	0	0	0
52	Other Ancillary Service Cost Center NON-REIMBURSABLE COST CENTERS	0	0	0	0	0	0	0	0	0
60	Clinic	0	0	0	0	0	0	0	0	0
63	Other Outpatient Service Cost	0	0	0	0	0	0	0	0	0
70	Home Health Agency Cost	0	0	0	0	Ō	0	0	0	0
71	Ambulance	0	0	0	0	0	0	0	0	0
74	Other Reimbursable Cost	0	0	0	0	0	0	0	0	Ů
84	Other Special Purpose Cost	0	0	0	0	05 000 315	U	v	288,887	1,076,941
89	Subtotals	26,293,847	2,912,439	134,843	3,650,690	26,288,315	4,677,071	1,666,060	288,887 O	1,076,941
90	Gift, Flower, Coffee Shops & Canteen	0	5,287	245	0	5.532	1,197	3,922	0	2,601
91	Barber and Beauty Shop	0	5,267	245	Ö	3,33 <u>2</u>	1,197	3,922 N	ň	2,001
92 93	Physicians Private Offices Nonpaid Workers	0	0	0	0	0	0	Ď	ň	Ö
93	Nonpaid Workers Patients Laundry	0	Ô	0	Ö	0	ñ	Õ	ŏ	0
94 95	Dental	0	Ď	Ď	0	Ô	Ď	ŏ	ŏ	ŏ
98	Cross Foot Adjustments	0	ŏ	ŏ	ŏ	ŏ	Ď	ŏ	Ď	Ŏ
99	Negative Cost Center	Ŏ	Ō	Ō	Ŏ	Ō	Ō	Ō	Ō	Ō
100	TOTAL	26,293,B47	2,917,726	135,088	3,650,690	26,293,847	4,678,268	1,669,982	298,887	1,079,542

ARISTACARE AT CEDAR OAKS Provider CCN: 31-5214 Period from 1/1/2024 to 12/31/2024

Workshoot B Part I

Monday, May 19, 2025 at 11:58:35 PM

COST ALLOCATION - GENERAL SERVICE COSTS

		Dietary (Meals Served) 8	Nursing Adminis- tration (Patient Days)	Central Services & Supply (Patient Days) 10	Pharmacy (Patient Days) 11	Medical Records & Library (Patient Days) 12	Social Service (Patient Days) 13	Nursing & Allied Health Ed. (Patient Days) 14	Activities Service (Patient Days) 15	SubTotal 16
1 2	Cap Rel Costs - Bldgs & Fixtures Cap Rel Costs - Movable Equipment									
3	Employee Benefits									
4	Administrative & General									
5	Plant Operation, Maint. & Repairs				•					
6	Laundry & Linen Service									
7	Housekeeping									
8	Dietary	3,131,217								
9	Nursing Administration	0	1,448,275							
10	Central Services & Supply	0	0	540,336						
11	Pharmacy	0	0	0	7,060					
12	Medical Records & Library	0	0	0	0	78,139				
13	Social Service	0	0	0	0	0	229,458	•		
14	Nursing and Allied Health Education	0	0	0	0	0	0	0	1,605,018	
15	Other General Service Cost ANCILLARY SERVICE COST CENTERS	U	U	U	U	U	U	U	1,603,016	
30	Skilled Nursing Facility	3,131,217	1,448,275	540,336	7,060	78,139	229,458	0	1,605,018	23,686,733
31	Nursing Facility	3,131,217	1,440,2/3	240,330	.,000	70,133	223,420	ŏ	0	23,000,100
33	Other Long Term Care	ŏ	ō	ŏ	ō	ō	ō	Ŏ	Ō	Ŏ
	OTHER REIMBURSABLE COST CENTERS	•	<u> </u>	-	_					
40	Radiology	0	0	0	0	0	0	0	0	81,601
41	Laboratory	0	0	0	0	0	0	0	0	89,638
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	0	0	0	0	0	0	0	0	1,175,688
45	Occupational Therapy	0	0	0	0	0	0	0	0	792,730
46	Speech Pathology	0	0	0	0	0	0	0	0	32,873
47	Electrocardiology	0	0	0	0	0	0	0	0	0
48	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0
49	Drugs Charged to Patients	0	0	0	0	0	0	0	0	421,332
50	Dental Care - Title XIX only	U	U	U	U	U	U	U	U	U
51	SPECIAL PURPOSE COST CENTERS	0	0	0	0	0	0	0	0	٥
51 52	Support Surfaces Other Ancillary Service Cost Center	0	0	0	0	ŏ	ő	ő	ŏ	ŏ
32	NON-REIMBURSABLE COST CENTERS	U	•	U	·	·	•	•	•	•
60	Clinic	0	0	0	0	0	0	0	0	0
63	Other Outpatient Service Cost	Ŏ	Ō	Ō	Ō	Ô	0	0	0	0
70	Home Health Agency Cost	0	0	0	0	0	0	0	0	0
71	Ambulance	0	0	0	0	0	0	0	0	0
74	Other Reimbursable Cost	0	0	0	0	0	0	0	0	0
84	Other Special Purpose Cost	0	0	0	0	0	0	0	0	0
89	Subtotals	3,131,217	1,448,275	540,336	7,060	78,139	229,458	0	1,605,018	26,280,595
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	13,252 0
92	Physicians Private Offices	0	0	0	0	Ü	0	0	0	0
93	Nonpaid Workers	0	0	0	0	0	0	0	Ů	0
94 95	Patients Laundry Dental	ů	0	Ö	0	Ů	Ö	ŏ	0	ŏ
95 98	Cross Foot Adjustments	ŏ	0	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ
99	Negative Cost Center	ŏ	ñ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ
100	TOTAL	3,131,217	1,448,275	540,336	7,060	78,139	229,458	Ö	1,605,018	26,293,847
	-			-,	• -	•	• -			

The Optimizer Systems, ILC WinLASH 2540 System (Version: 10.5.4) In lieu of Form CMS-2540-10, continued

ARISTACARE AT CEDAR OAKS Provider CCN: 31-5214 Period from 1/1/2024 to 12/31/2024

Worksheet B Part I

Monday, May 19, 2025 at 11:58:35 PM

COST ALLOCATION - GENERAL SERVICE COSTS

		Adjustments 17	Total 19
1	Cap Rel Costs - Bldgs & Fixtures	- 	
2	Cap Rel Costs - Movable Equipment		
3	Employee Benefits		
4	Administrative & General		
5	Plant Operation, Maint. & Repairs		
6	Laundry & Linen Service		
7	Housekeeping		
8	Dietary		
9	Nursing Administration		
10	Central Services & Supply		
11	Pharmacy		
12	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	23,686,733
31	Nursing Facility	0	0
33	Other Long Term Care	0	0
	OTHER REIMBURSABLE COST CENTERS		
40	Radiology	0	81,601
41	Laboratory	0	89,638
42	Intravenous Therapy	0	0
43	Oxygen (Inhalation) Therapy	0	0
44	Physical Therapy	0	1,175,688
45	Occupational Therapy	0	792,730
46	Speech Pathology	0	32,873
47	Electrocardiology	0	O
48	Medical Supplies Charged to Patients	0	0
49	Drugs Charged to Patients	0	421,332
50	Dental Care - Title XIX only	0	0
	SPECIAL PURPOSE COST CENTERS		
51	Support Surfaces	0	0
52	Other Ancillary Service Cost Center	0	0
	NON-REIMBURSABLE COST CENTERS	_	_
60	Clinio	Ō	0
63	Other Outpatient Service Cost	0	0
70	Home Health Agency Cost	0	0
71	Ambulance	0	0
74	Other Reimbursable Cost	0	0
B4	Other Special Purpose Cost	0	0
89	Subtotals	0	26,280,595
90	Gift, Flower, Coffee Shops & Canteen	0	10.000
91	Barber and Beauty Shop	0	13,252
92	Physicians Private Offices	0	0
93	Nonpaid Workers	0	0
94	Patients Laundry	0	0
95	Dental	0	0
98	Cross Foot Adjustments	0	0
99	Negative Cost Center	0	_
100	TOTAL	U	26,293,847

ARISTACARE AT CEDAR OAKS Provider CCN: 31-5214 Period from 1/1/2024 to 12/31/2024

Worksheet B Part II

Monday, May 19, 2025 at 11:58:35 PM

ALLOCATION OF CAPITAL - RELATED COSTS

		Directly Assigned Capital Related Costs 0	Cap Rel Build & Fixtures (Square Feet)	Cap Rel Movable Equipment (Square Feat) 2	SubTotal 2A	Employee Benefits (Gross Salaries) 3	Adminis- trative & General (Accum. Cost)	Plant Oper Maint. & Repair (Square Feet) 5	Laundry & Linen Service (Patient Days) 6	House- keeping (Square Feet) 7
1	Cap Rel Costs - Bldgs & Fixtures	0	0							
2	Cap Rel Costs - Movable Equipment	0	0	0	_	_				
3	Employee Benefits	0	0	0	0	0				
4	Administrative & General	0	534,730	24,757	559,487	0	559,487	480.000		
5	Plant Operation, Maint. & Repairs	0	131,410	6,084	137,494	0	35,535	173,029	45 000	
6	Laundry & Linen Service	0	37,724	1,747 893	39,471	0	5,552 22,667	2,899 1,481	47,922 0	44.319
7	Housekeeping	0	19,278 90,003	4.167	20,171 94,170	0	64,266	6,917	0	1,818
8	Dietary	0	24,060	1,114	25,174	0	30,186	1,849	Ö	486
9	Nursing Administration	0	26,555	1,229	27,784	ŏ	10,801	2,041	ŏ	536
10 11	Central Services & Supply Pharmacy	ŏ	20,555	1,229	27,704	ŏ	150	2,041	ŏ	0
12	Medical Records & Library	ŏ	ŏ	ŏ	ŏ	ŏ	1,663	ŏ	ŏ	ŏ
13	Social Service	ŏ	5,258	243	5,501	ŏ	4,745	404	ŏ	106
14	Nursing and Allied Health Education	0	5,250		3,301	ŏ	4,.45	0	Ď	0
15	Other General Service Cost ANCILLARY SERVICE COST CENTERS	ŏ	74,408	3,445	77,853	Ŏ	32,199	5,718	Ō	1,503
30	Skilled Nursing Facility	0	1,896,743	87,818	1,984,561	0	298,284	145,760	47,922	38,304
31	Nursing Facility	Ō	0	0	0	0	0	. 0	. 0	. 0
33	Other Long Term Care	Ō	0	0	0	0	0	0	0	0
	OTHER REIMBURSABLE COST CENTERS									
40	Radiology	0	0	0	0	0	1,736	0	0	0
41	Laboratory	0	0	0	0	0	1,907	0	0	0
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	0	41,912	1,940	43,852	0	23,917	3,221	0	846
45	Occupational Therapy	0	25,011	1,158	26,169	0	16,212	1,922	0	505
46	Speech Pathology	0	0	0	0	0	699	0	0	0
47	Electrocardiology	0	0	0	0	0	0	0	0	0
48	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0
49	Drugs Charged to Patients	0	5,347	248	5,595	0	8,825	411	Ō	108
50	Dental Care - Title KIX only SPECIAL PURPOSE COST CENTERS	0	0	0	0	0	0	0	0	0
51	Support Surfaces	Ō	0	0	0	0	0	0	0	0
52	Other Ancillary Service Cost Center NON-REIMBURSABLE COST CENTERS	0	0	0	0	0	0	0	0	0
60	Clinic	0	0	0	0	0	0	0	0	0
63	Other Outpatient Service Cost	0	0	0	0	0	0	0	Ö	0
70	Home Health Agency Cost	0	0	0	0	Ů	0	Õ	0	Ö
71 74	Ambulance Other Reimbursable Cost	0	Ö	ŏ	0	ŏ	ŏ	ŏ	ŏ	ŏ
	• • • • • • • • • • • • • • • • • • • •	0	ŭ	0	Ö	ň	ŏ	ŏ	ŏ	ŏ
84 89	Other Special Purpose Cost Subtotals	0	2,912,439	134,843	3,047,282	ŏ	559,344	172,623	47,922	44,212
90	Gift, Flower, Coffee Shops & Canteen	. 0	2,912,439	134,043	3,047,202	ŏ	0.30,544	1,2,023	0,,322	0
91	Barber and Beauty Shop	ŏ	5,287	245	5,532	ŏ	143	406	Ŏ	107
92	Physicians Private Offices	ŏ	5,25,	-10	0,552	ŏ	0	0	ŏ	
93	Nonpaid Workers	ŏ	ŏ	ŏ	ŏ	ŏ	Ŏ	Ŏ	ō	Ŏ
94	Patients Laundry	ŏ	ŏ	Ö	ŏ	ŏ	Ö	ō	ō	ō
95	Dental	ŏ	ŏ	Ö	ŏ	ŏ	Ŏ	ō	ō	Ō
98	Cross Foot Adjustments	•	ŏ	ō	•	Ŏ	Ō	Ō	ō	Ō
99	Negative Cost Center		Ō	ō		0	0	0	0	0
100	TOTAL	0	2,917,726	135,088	3,052,814	0	559,487	173,029	47,922	44,319

ARISTACARE AT CEDAR CAKS Provider CCN: 31-5214 Period from 1/1/2024 to 12/31/2024

Worksheet B Part II

Monday, May 19, 2025 at 11:58:35 PM

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	Administrative & General									
5 6	Plant Operation, Maint. & Repairs									
7	Laundry & Linen Service Housekeeping									
8	nousekeeping Dietary	167,171								
9	Nursing Administration	0	57,695							
10	Central Services & Supply	ō	0	41,162						
11	Pharmacy	Ŏ	Ŏ	0	150					
12	Medical Records & Library	Ō	Ö	0	0	1,663				
13	Social Service	0	0	0	0	0	10,756			
14	Nursing and Allied Health Education	0	0	0	0	0	0	0		
15	Other General Service Cost	0	0	0	0	0	0	0	117,273	
	ANCILLARY SERVICE COST CENTERS									
30	Skilled Nursing Facility	167,171	57,695	41,162	150	1,663	10,756	0	117,273	2,910,701
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	_	_	_	_	0	0	0	0	1,736
40	Radiology	0	0	0	0	0	0	0	0	1,736
41	Laboratory	0	0	0	Ů	0	Ö	0	0	1,907
42	Intravenous Therapy	0	0	0	0	Ö	ŏ	0	Ö	Ö
43	Oxygen (Inhalation) Therapy	0	0	0	0	ŏ	ŏ	ŏ	ŏ	71,836
44	Physical Therapy	0	0	ŏ	Ŏ	ŏ	Õ	ŏ	ŏ	44,808
45 46	Occupational Therapy Speech Pathology	0	0	Ď	ő	ŏ	ŏ	ŏ	ŏ	699
47	Electrocardiology	ŏ	ŏ	ŏ	ŏ	ŏ	Ö	ŏ	ŏ	0
48	Medical Supplies Charged to Patients	ŏ	ŏ	ŏ	ŏ	Ŏ	Ŏ	Ŏ	Õ	Ō
49	Drugs Charged to Patients	ŏ	Ŏ	Ö	ō	Ō	Ō	0	0	14,939
50	Dental Care - Title XIX only	ŏ	Ŏ	Ö	Ō	0	0	0	0	. 0
20	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	O	0	0	0	0	0
63	Other Cutpatient Service Cost	0	0	Ō	0	0	0	0	0	0
70	Home Health Agency Cost	0	0	0	0	0	0	0	0	0
71	Ambulance	0	0	0	0	0	0	0	0	0
74	Other Reimbursable Cost	0	0	0	0	0	0	ŭ	0	0
84	Other Special Purpose Cost	0	0	0	0 150	1,663	10,756	0	117,273	3,046,626
89	Subtotals	167,171 0	57,695 0	41,162 0	150	1,663	10,756	ŏ	117,273	3,040,020 N
90	Gift, Flower, Coffee Shops & Canteen	0	Ü	0	Ö	ŏ	0	0	ŏ	6,188
91	Barber and Beauty Shop	0	ŭ	0	ŏ	0	ő	ŏ	ŏ	0,100
92	Physicians Private Offices	ŏ	ŏ	0	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ
93 94	Nonpaid Workers Patients Laundry	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ
94 95	Dental	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ō	ō	ō
93 98	Cross Foot Adjustments	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ō	Ŏ	-
99	Negative Cost Center	ŏ	ō	ō	ō	Ō	Ō	0	0	
100	TOTAL	167,171	57,695	41,162	150	1,663	10,756	0	117,273	3,052,814
			• -	•						

ARISTACARE AT CEDAR OAKS Provider CCN: 31-5214 Period from 1/1/2024 to 12/31/2024

Worksheet B Part II

Monday, May 19, 2025 at 11:58:35 PM

ALLOCATION OF CAPITAL - RELATED COSTS

		Adjustments 17	Total 18
1	Cap Rel Costs - Bldgs & Fixtures		
2	Cap Rel Costs - Movable Equipment		
3	Employee Benefits		
4	Administrative & General		
5	Plant Operation, Maint. & Repairs		
6	Laundry & Linen Service		
7	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	Ō	2,910,701
31	Nursing Facility	0	0
33	Other Long Term Care	0	0
	OTHER REIMBURSABLE COST CENTERS	_	
40	Radiology	0	1,736
41	Laboratory	0	1,907
42	Intravenous Therapy	0	0
43	Oxygen (Inhalation) Therapy	0	0
44	Physical Therapy	0	71,836
45	Occupational Therapy	0	44,808
46	Speech Pathology	0	699
47	Electrocardiology	0	0
48	Medical Supplies Charged to Patients	0	0
49	Drugs Charged to Patients	0	14,939
50	Dental Care - Title XIX only	0	0
	SPECIAL PURPOSE COST CENTERS	•	•
51	Support Surfaces	0	0
52	Other Ancillary Service Cost Center	U	U
	NON-REIMBURSABLE COST CENTERS	0	0
60	Clinic	0	0
63	Other Outpatient Service Cost	0	ŏ
70 71	Home Health Agency Cost Ambulance	Ö	ŏ
74	Ambulance Other Reimbursable Cost	Ŏ	ŏ
84	Other Special Purpose Cost	ŏ	ŏ
89	Subtotals	ŏ	3,046,626
90	Gift, Flower, Coffee Shops & Canteen	ŏ	0,000,020
91	Barber and Beauty Shop	ŏ	6,188
92	Physicians Private Offices	Ŏ	0,0
93	Nonpaid Workers	ŏ	ō
94	Patients Laundry	ŏ	ō
95	Dental	Ö	Ŏ
98	Cross Foot Adjustments	ō	_
99	Negative Cost Center	Ō	
100	TOTAL	0	3,052,814
			

ARISTACARE AT CEDAR CAKS Provider CCN: 31-5214 Period from 1/1/2024 to 12/31/2024

Worksheet B-1

Monday, May 19, 2025 at 11:58:35 PM

		Cap Rel Build & Fixtures (Square Feet)	Cap Rel Movable Equipment (Square Feet) 2	Employee Benefits (Gross Salaries) 3	Reconcil- iation 4A	Adminis- trative & General (Accum. Cost)	Plant Oper Maint. & Repair (Square Feet) 5	Laundry & Linen Service (Patient Days) 6	House- keeping (Square Feet) 7	Dietary (Meals Served) B
1	Cap Rel Costs - Bldgs & Fixtures	98,227								
2	Cap Rel Costs - Movable Equipment	0	98,227 0	11,323,915						
3	Employee Benefits Administrative & General	18.002	18,002	594,772	-4,678,268	21,615,579				
5	Plant Operation, Maint. & Repairs	4,424	4,424	219,493	-1,0,0,200	1,372,855	75,801			
6	Laundry & Linen Service	1,270	1,270	131,214	ō	214,486	1,270	74,662		
7	Housekeeping	649	649	624,745	Ō	875,713	649	. 0	73,882	
8	Dietary	3,030	3,030	897,920	0	2,482,831	3,030	0	3,030	223,986
9	Nursing Administration	810	810	833,114	0	1,166,195	810	0	810	0
10	Central Services & Supply	894	894	33,612	0	417,268	894	0	894	0
11	Pharmacy	0	0	0	0	5,804	0	0	0	0
12	Medical Records & Library	0	0	48,576	0	64,236	0 177	0	177	0
13	Social Service	177	177 0	134,453	0	183,300 0	1//	0	1//	0
14 15	Nursing and Allied Health Education Other General Service Cost	2,505	2,505	873,472	ŏ	1,243,991	2,505	ŏ	2,505	ŏ
13	ANCILLARY SERVICE COST CENTERS	2,505	2,303	0/3,4/2		1,245,551	2,500	•	_,	•
30	Skilled Nursing Facility	63,855	63.855	5,792,691	0	11,524,303	63,855	74,662	63,855	223,986
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	67,082	0	0	0	0
41	Laboratory	Ō	0	0	0	73,689	0	0	0	0
42	Intravenous Therapy	0	0	0	0	0	0	0	0	0
43	Oxygen (Inhalation) Therapy	0	0	0 665,577	0	924,003	1,411	0	1,411	Ö
44	Physical Therapy	1,411 842	1,411 842	453,840	0	626,322	842	Ö	842	ŏ
45 46	Occupational Therapy Speech Pathology	042	0	20,436	ŏ	27,024	0	ă	0	ŏ
47	Electrocardiology	ŏ	ŏ	20,430	ŏ	27,020	ō	ŏ	ŏ	ō
48	Medical Supplies Charged to Patients	ō	ŏ	Ö	Ō	Ō	Ō	Ò	0	0
49	Drugs Charged to Patients	180	180	0	0	340,945	180	0	180	0
50	Dental Care - Title XIX only	0	0	0	0	0	0	0	0	0
	SPECIAL PURPOSE COST CENTERS								_	_
51	Support Surfaces	Ō	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	0	0	0	0	0	0	0	0	0
60 63	Clinic Other Outpatient Service Cost	ů	0	0	Ö	ŏ	ŏ	ŏ	ŏ	ŏ
70	Home Health Agency Cost	Ö	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ	ō
71	Ambulance	Ŏ	ŏ	Ō	Ŏ	Ŏ	Ō	Ö	0	0
74	Other Reimbursable Cost	Ö	Ō	Ō	0	0	0	0	0	0
80	Malpractice Premiums & Paid Losses	0	0	0	0	0	0	0	0	0
84	Other Special Purpose Cost	0	0	0	0	0	0	0	0	0
89	Subtotal	98,049	98,049	11,323,915	-4,678,268	21,610,047	75,623	74,662	73,704	223,986
90	Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0	0	0
91	Barber and Beauty Shop	178	178	0	0	5,532 0	178 0	0	178 0	0
92	Physicians Private Offices	0	0	0	0	0	0	0	0	Ö
93	Nonpaid Workers	0	0	0	0	0	ŏ	ŏ	ŏ	ő
94 95	Patients Laundry Dental	0	ŭ	0	ŏ	0	ŏ	ŏ	ŏ	ŏ
98	Cross Foot Adjustments	ŏ	ŏ	Ö	ŏ	ŏ	Ö	ō	Ō	Ō
99	Negative Cost Center	ō	Ō	Ō	0	0	Ō	0	0	0

ARISTACARE AT CEDAR OAKS Provider CCN: 31-5214 Period from 1/1/2024 to 12/31/2024

Worksheet B-1

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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							
4	Employee Benefits Administrative & General							
5	Plant Operation, Maint. & Repairs							
6	Laundry & Linen Service							
7	Housekeeping							
ė	Dietary							
9	Nursing Administration	74,662						
10	Central Services & Supply	0	74,662					
11	Pharmacy	0	. 0	74,662				
12	Medical Records & Library	0	0	0	74,662			
13	Social Service	0	0	0	0	74,662		
14	Nursing and Allied Health Education	0	0	0	0	0	Ō	
15	Other General Service Cost ANCILLARY SERVICE COST CENTERS	0	0	0	0	0	0	74,662
30	Skilled Nursing Facility	74,662	74,662	74,662	74,662	74,662	0	74,662
31	Nursing Facility	0	0	0	0	0	0	0
33	Other Long Term Care	0	0	0	0	0	0	0
	OTHER REIMBURSABLE COST CENTERS	_	_	_	_		0	0
40	Radiology	0	0	0	0	0	0	0
41	Laboratory	0	0	Ö	0	Ö	0	0
42	Intravenous Therapy	0	0	0	0	Ö	0	0
43	Oxygen (Inhalation) Therapy	0	0	0	0	ŏ	0	ŏ
44 45	Physical Therapy	ŏ	o o	0	ŏ	ŏ	ŏ	ŏ
45	Occupational Therapy Speech Pathology	0	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ
47	Electrocardiology	ŏ	ŏ	Ď	ŏ	ŏ	ŏ	ŏ
48	Medical Supplies Charged to Patients	ő	Ď	ŏ	ŏ	ŏ	Ŏ	Ŏ
49	Drugs Charged to Patients	Ŏ	Ō	Ō	Ô	0	0	0
50	Dental Care - Title XIX only SPECIAL PURPOSE COST CENTERS	Ō	0	0	0	0	0	0
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	Clinia	0	0	0	0	0	Ō	Ō
63	Other Cutpatient Service Cost	0	0	Ō	0	0	0	0
70	Home Health Agency Cost	0	Q	0	0	0	0	0
71	Ambulanca	0	0	0	0	0	0	0
74	Other Reimbursable Cost	0	0	0	0	0	0	0
80	Malpractice Premiums & Paid Losses	0	0	0	0	0	0	ŏ
84	Other Special Purpose Cost	0	0	0	0	_	Ü	74,662
89	Subtotal	74,662 0	74,662	74,662 0	74,662 0	74,662 0	ŏ	74,662
90 91	Gift, Flower, Coffee Shops & Canteen	0	ŏ	ő	Ö	ŏ	ŏ	ŏ
92	Barber and Beauty Shop Physicians Private Offices	0	.0	0	ŏ	ŏ	ŏ	ŏ
92	Nonpaid Workers	0	ŏ	ő	ŏ	ŏ	ŏ	ŏ
93	Patients Laundry	Ď	ŏ	ŏ	ŏ	ŏ	ŏ	ŏ
95	Dental	ŏ	ŏ	Ď	ŏ	ŏ	Ŏ	ŏ
98	Cross Foot Adjustments	Ŏ	ō	ō	Õ	Ō	Ō	Ō
99	Negative Cost Center	Ō	0	0	0	0	0	0

ARISTACARE AT CEDAR OAKS Provider CCN: 31-5214 Period from 1/1/2024 to 12/31/2024

Worksheet B-1

Monday, May 19, 2025 at 11:58:35 PM

		Cap Rel Build & Fixtures (Square Feet) 1	Cap Rel Movable Equipment (Square Feet) 2	Employee Benefits (Gross Salaries) 3	Reconcil- iation 4A	Adminis- trative & General (Accum. Cost) 4	Plant Oper Maint. & Repair (Square Feet) 5	Laundry £ Linen Service (Patient Days) 6	House- keeping (Square Feet) 7	Dietary (Meals Served) 8
102	Cost to be Allocated per Bpl	2,917,726	135,088	3,650,690		4,678,268	1,669,982	288,887	1,079,542	3,131,217
103	Unit Cost Multiplier per Bpl	29.703910	1.375263	0.322388	0.000000	0.216430	22.031134	3.869264	14.611705	13.979521
104	Cost to be Allocated per Bp2	0	0	0	0	559,487	173,029	47,922	44,319	167,171
105	Unit Cost Multiplier per Bp2	0.000000	0.000000	0.000000	0.000000	0.025884	2.282674	0.641853	0.599862	0.746346

ARISTACARE AT CEDAR CAKS Provider CCN: 31-5214 Period from 1/1/2024 to 12/31/2024

Worksheet B-1

Monday, May 19, 2025 at 11:58:35 PM

		Nursing Adminis- tration (Patient Days) 9	Central Services & Supply (Patient Days) 10	Pharmacy (Patient Days) 11	Medical Records & Library (Patient Days) 12	Social Service (Patient Days) 13	Nursing & Allied Health Ed. (Patient Days) 14	Activities Service (Patient Days) 15
102	Cost to be Allocated per Bpl	1,448,275	540,336	7,060	78,139	229,458		1,605,018
103	Unit Cost Multiplier per Bp1	19.397753	7.237095	0.094559	1.046570	3.073290	0.000000	21.497120
104	Cost to be Allocated per Bp2	57,695	41,162	150	1,663	10,756	0	117,273
105	Unit Cost Multiplier per Bp2	0.772749	0.551311	0.002009	0.022274	0.144063	0.000000	1.570719

ARISTACARE AT CEDAR OAKS
Provider CCN: 31-5214
Period from 1/1/2024 to 12/31/2024

Worksheet B-2

Monday, May 19, 2025 at 11:58:35 PM

Post Step Down Adjustments

Worksheet B

Part No. Line No.

Amount

Worksheet has no records.

Description

ARISTACARE AT CEDAR OAKS Provider CCN: 31-5214 Period from 1/1/2024 to 12/31/2024

Worksheet C

Monday, May 19, 2025 at 11:58:35 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	81,601	67,082	1.216437
41	Laboratory	89,638	324,572	0.276173
42	Intravenous Therapy	0	0	0.000000
43	Oxygen (Inhalation) Therapy	0	0	0.000000
44	Physical Therapy	1,175,688	1,001,415	1.174027
45	Occupational Therapy	792,730	2,013,641	0.393680
46	Speech Pathology	32,873	571,552	0.057515
47	Electrocardiology	0	0	0.000000
48	Medical Supplies Charged to Patients	0	0	0.000000
49	Drugs Charged to Patients	421,332	476,892	0.883496
50	Dental Care - Title XIX only	0	0	0.000000
51	Support Surfaces	0	0	0.000000
52	Other Ancillary Service Cost Center	0	0	0.000000
60	Clinic	0	0	0.000000
63	Other Outpatient Service Cost	0	0	0.000000
71	Ambulance	0	6,817	0.000000
100	TOTAL	2,593,862	4,461,971	

ARISTACARE AT CEDAR OAKS Provider CCN: 31-5214 Period from 1/1/2024 to 12/31/2024

Worksheet D Part I

Monday, May 19, 2025 at 11:58:35 PM

Skilled Mursing Facility Title XVIII

TO A SOFT	T -	. AMPTTTTADY	COCT	A DDODTTOMENT

PART	I - ANCILLARY COST APPORTIONMENT					
					Health	
		cost to	Program	Charges	Program	Cost
	Cost Center Description	charges	Part A	Part B	Part A	Part B
CMS		1	2	3	4	5
#	ANCILLARY SERVICE COST CENTERS					
40	Radiology	1.216437	0	0	0	0
41	Laboratory	0.276173	0	0	0	0
42	Intravenous Therapy	0.000000	0	0	0	0
43	Oxygen (Inhalation) Therapy	0.000000	0	0	0	0
44	Physical Therapy	1.174027	551,885	0	647,928	0
45	Occupational Therapy	0.393680	582,382	0	229,272	0
46	Speech Pathology	0.057515	219,880	0	12,646	0
47	Electrocardiology	0.000000	0	0	0	0
48	Medical Supplies Charged to Patients	0.000000	0	0	0	0
49	Drugs Charged to Patients	0.883496	243,467	0	215,102	0
50	Dental Care - Title XIX only	0.000000	0		0	0
51	Support Surfaces	0.000000	0	0	0	0
52	Other Ancillary Service Cost Center	0.000000	0	0	0	0
	OUTPATIENT SERVICE COST CENTERS					
60	Clinic	0.000000	0	0	0	0
63	Other Outpatient Service Cost	0.000000	0	0	0	0
71	Ambulance	0.000000	0	0	0	0
100	TOTAL	~~~~~	1,597,614	0	1,104,948	0
					**********	******

ARISTACARE AT CEDAR CARS Provider CCN: 31-5214 Period from 1/1/2024 to 12/31/2024

Worksheet D Part II

Monday, May 19, 2025 at 11:58:35 PM

Skilled Nursing Facility Title XVIII

Part II - APPORTIONMENT OF VACCINE COST

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

0.883496

5,700 5,036

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

				Ratio of Nursing		Part A
		Total Cost	Nursing &	& Allied Health	Program	Nursing & Allied
		(From	Allied Health	Costs To Total	Part A Cost	Health Costs for
		Worksheet B,	(From Wkst B	Costs - Part A	(From Wkst D	Pass Through
		Part I, Col 18	Part I, Col 14)	(Col 2 / Col 1)	Part I, Col 4)	(Col 3 X Col 4)
		1	2	3	4	5
40	Radiology	81,601	0	0.00000	0	0
41	Laboratory	89,638	0	0	0	0
42	Intravenous Therapy	0	0	0	0	0
43	Oxygen (Inhalation) Therapy	0	0	0	0	0
44	Physical Therapy	1,175,688	0	0	647,928	0
45	Occupational Therapy	792,730	0	0	229,272	0
46	Speech Pathology	32,873	0	0	12,646	0
47	Electrocardiology	0	. 0	0	0	0
48	Medical Supplies Charged to Patients	0	0	0	0	0
49	Drugs Charged to Patients	421,332	0	0	215,102	0
50	Dental Care - Title XIX only	0	0	0	0	0
51	Support Surfaces	0	0	0	0	0
		****		**********	*********	****
100	TOTAL	2,593,862	0		1,104,948	0

ARISTACARE AT CEDAR CARS Provider CCN: 31-5214 Period from 1/1/2024 to 12/31/2024

Worksheet D-1

Monday, May 19, 2025 at 11:58:35 PM

Nursing Facility Title XVIII

PART I - CALCULATION OF INPATIENT ROUTINE COSTS

CMS		
#	DESCRIPTION	AMOUNT
1	Impatient days incl. private	74,662
2	Private room days	0
3	Inpatient days incl. Program prvt.	8,246
4	Med. nec. Program prvt. room days	. 0
5	Total general Inpatient routine svc.s co	23,686,733
	PRIVATE ROOM DIFFERENTIAL ADJUSTMENT	
6	General Inpatient routine service charge	4,327,500
7	General Inpatient routine service RCC	5.473537
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
1.3	Avg. private room cost diff.	0.00
14	Private room cost diff. adjustment	0
15	General Inpatient routine service cost n	23,686,733
	PROGRAM INPATIENT ROUTINE SERVICE COSTS	
16	Adjusted general Inpatient per diem cost	317.25
17	Program routine service cost	2,616,044
18	Med. nec. program prvt. room cost	0
19	Total program general Inpatient cost	2,616,044
20	Capital related cost allocated to impati	2,910,701
21	Per diem capital related costs	38.99
22	Program capital related cost	321,512
23	Impatient routine service cost	2,294,532
24	Aggregate charges to beneficiaries for e	0
25	Total program routine service costs for	2,294,532
26	Per diem limitation	0.00
27	I/p routine service cost limitation	0
28	Reimbursable Inpatient routine service c	0

ARISTACARE AT CEDAR CAKS
Provider CCN: 31-5214
Period from 1/1/2024 to 12/31/2024

Worksheet D-1

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Computation of Inpatient Routine Costs

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

No.	Item Description	Amounts
1	Total impatient days (see instructions)	74,662
2	Program inpatient days (see instructions)	8,246
3	Total Nursing & Allied Health costs (see instructions)	0
4	Nursing & Allied Health ratio (Line 2 divided by line 1)	0.110444
5	Program Nursing & Allied Health costs for pass-through (Line 3 times line 4)	0

ARISTACARR AT CEDAR OAKS Provider CCN: 31-5214 Period from 1/1/2024 to 12/31/2024

orksheet E Monday, May 19, 2025 at 11:58:35 PM

Calculation of Reimbursement Settlement Title XVIII

PART I - SNF REIMBURSEMENT UNDER PPS

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

29 30

1	RT A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF REIMBURSEMENT Inpatient PPS amount (See Instructions)	6,866,950
2	Nursing and Allied Health Education Activities (pass through payments)	0
3	Subtotal	6,866,950
4	Primary payor amounts	3,756
5	Coinsurance	1,101,600
6	Reimbursable bad debts (From your records)	557,310
7	Reimbursable bad debts for dual eligible beneficiaries (See instructions)	411,673
8	Adjusted reimbursable bad debts. (See instructions)	362,252
9	Recovery of bad debts - for statistical records only	0
10	Utilization review	0
11	Subtotal	6,123,846
12	Interim payments (See instructions)	6,039,468
13	Tentative adjustment	0
14	Other adjustment (See instructions)	0
14.50	O Demonstration payment adjustment amount before sequestration	0
14.5	5 Demonstration payment adjustment amount after sequestration	0
14.7	5 Sequestration for non-claims based amounts (See instructions)	7,245
14.99	9 Sequestration adjustment (See instructions)	115,232
15	Balance due provider/program	-38,099
16	Protested amounts (Nonallowable cost report items)	0
PART	I - SNF REIMBURSEMENT UNDER PPS	
PAI	rt b - ancillary services computation of reimbursement lesser of cost or charges	
	Ancillary services Part B	
17	uncritary out area pare p	0
17 18	Vaccine cost	5,036
		5,036 5,036
18	Vaccine cost Total reasonable costs Medicare Part B ancillary charges	5,036 5,036 5,700
18 19 20 21	Vaccine cost Total reasonable costs Medicare Fart B ancillary charges Cost of covered services	5,036 5,036 5,700 5,036
18 19 20 21 22	Vaccine cost Total reasonable costs Medicare Fart B ancillary charges Cost of covered services Primary payor amounts	5,036 5,036 5,700 5,036
18 19 20 21 22 23	Vaccine cost Total reasonable costs Medicare Part B ancillary charges Cost of covered services Primary payor amounts Coinsurance and deductibles	5,036 5,036 5,700 5,036 0
18 19 20 21 22 23 24	Vaccine cost Total reasonable costs Medicare Fart B ancillary charges Cost of covered services Primary payor amounts Coinsurance and deductibles Reimbursable bad debts	5,036 5,036 5,700 5,036 0 0
18 19 20 21 22 23 24 24.0	Vaccine cost Total reasonable costs Medicare Part B ancillary charges Cost of covered services Primary payor amounts Coinsurance and deductibles Raimbursable bad debts 1 Raimbursable bad debts for dual eligible beneficiaries (see inst	5,036 5,036 5,700 5,036 0 0
18 19 20 21 22 23 24 24.0	Vaccine cost Total reasonable costs Medicare Fart B ancillary charges Cost of covered services Primary payor amounts Coinsurance and deductibles Reimbursable bad debts	5,036 5,036 5,700 5,036 0 0
18 19 20 21 22 23 24 24.0	Vaccine cost Total reasonable costs Medicare Part B ancillary charges Cost of covered services Primary payor amounts Coinsurance and deductibles Raimbursable bad debts 1 Raimbursable bad debts for dual eligible beneficiaries (see inst	5,036 5,036 5,700 5,036 0 0 0 0
18 19 20 21 22 23 24 24.0: 24.0:	Vaccine cost Total reasonable costs Medicare Part B ancillary charges Cost of covered services Primary payor amounts Coinsurance and deductibles Reimbursable bad debts 1 Reimbursable bad debts for dual eligible beneficiaries (see inst 2 Adjusted reimbursable bad debts (see instructions) Subtotal Interim adjustment	5,036 5,036 5,700 5,036 0 0 0 0 0
18 19 20 21 22 23 24 24.00 24.00 25 26 27	Vaccine cost Total reasonable costs Medicare Fart B ancillary charges Cost of covered services Primary payor amounts Coinsurance and deductibles Reimbursable bad debts 1 Reimbursable bad debts for dual eligible beneficiaries (see inst 2 Adjusted reimbursable bad debts (see instructions) Subtotal Interim adjustment Tentative adjustment	5,036 5,036 5,700 5,036 0 0 0 0 0 5 5,036 2,234
18 19 20 21 22 23 24 24.00 25 26 27 28	Vaccine cost Total reasonable costs Medicare Fart B ancillary charges Cost of covered services Primary payor amounts Coinsurance and deductibles Reimbursable bad debts 1 Reimbursable bad debts 2 Adjusted reimbursable bad debts (see instructions) Subtotal Interim adjustment Tentative adjustment Other adjustments (See instructions) Specify	5,036 5,036 5,700 5,036 0 0 0 0 0
18 19 20 21 22 23 24 24.0 25 26 27 28 28.5	Vaccine cost Total reasonable costs Medicare Part B ancillary charges Cost of covered services Primary payor amounts Coinsurance and deductibles Reimbursable bad debts 1 Reimbursable bad debts 2 Adjusted reimbursable bad debts (see instructions) Subtotal Interim adjustment Tentative adjustment Other adjustments (See instructions) Specify O Demonstration payment adjustment amount before sequestration	5,036 5,036 5,700 5,036 0 0 0 0 0 5 5,036 2,234
18 19 20 21 22 23 24 24.0 25 26 27 28 28.5 28.5	Vaccine cost Total reasonable costs Medicare Fart B ancillary charges Cost of covered services Primary payor amounts Coinsurance and deductibles Reimbursable bad debts 1 Reimbursable bad debts for dual eligible beneficiaries (see inst 2 Adjusted reimbursable bad debts (see instructions) Subtotal Interim adjustment Tentative adjustment Tentative adjustment Other adjustments (See instructions) Specify 0 Demonstration payment adjustment amount before sequestration 5 Demonstration payment adjustment amount after sequestration	5,036 5,036 5,700 5,036 0 0 0 0 0
18 19 20 21 22 23 24 24.0 25 26 27 28 28.5 28.5	Vaccine cost Total reasonable costs Medicare Part B ancillary charges Cost of covered services Primary payor amounts Coinsurance and deductibles Reimbursable bad debts 1 Reimbursable bad debts 2 Adjusted reimbursable bad debts (see instructions) Subtotal Interim adjustment Tentative adjustment Other adjustments (See instructions) Specify O Demonstration payment adjustment amount before sequestration	5,036 5,036 5,700 5,036 0 0 0 0 0

2,701

ARISTACARE AT CEDAR OAKS Provider CCN: 31-5214 Pariod from 1/1/2024 to 12/31/2024

Worksheet E-1

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Analysis of Payments to Providers for Service Rendered

CMS # 1 2	DESCRIPTION Total interim payments paid to provider Interim payments payable on individual bills, eithe	Impatient Mo/Day/Year 1		Mo/Day/Year 3	Amount 4 2,234
3.02 3.03 3.04 3.05 3.50 3.51 3.52	Lump sums to Provider Lump sums to Program	06/06/2024	56,139 0 0 0 0 0 0		0 0 0 0 0
3.54	Lump sums to Program SUBTOTAL TOTAL INTERIM PAYMENTS	 	56,139 6,039,468		0 2,234
	TO BE COMPLETED BY CONTRACTOR				
5.02 5.03 5.50 5.51 5.52	Items Below for INTERMEDIARIES: Settlement to Provider Settlement to Provider Settlement to Program Settlement to Program Settlement to Program Settlement to Program Substock		0 0 0 0 0		0 0 0 0
	Net settlement to Provider Net settlement to Program TOTAL MEDICARE PROGRAM LIABILITY		0 0		0 0 0
Name o	f Contractor: Name of Contractor/Number	_ Contractor N	umber:		0

ARISTACARE AT CEDAR CARS Provider CCN: 31-5214 Period from 1/1/2024 to 12/31/2024

Worksheet G

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BALANCE SHEET

		General	Specific Purpose	Rudowent	Plant
CMS	ASSETS (cmit cents)	Fund	Fund	Fund	Fund
#	ASSAIS (OMIL CONLS)	1	2	3	4
*	CURRENT ASSETS	•	_	•	-
1	Cash on hand and in banks	1,426,514	0	٥	0
2	Temporary investments	1,110,011	ō	ă	ŏ
3	Notes receivable	ŏ	ŏ	ŏ	ò
4	Accounts receivable	3,213,565	ŏ	å	ŏ
5	Other receivables	68,002	ō	ā	Ŏ
-	Less: allowances for uncollectible notes and	30,002	_	-	
6	accounts receivable	136,354	0	0	0
7	Inventory	0	Ô	a	0
8	Prepaid expenses	257,035	0	0	0
9	Other current assets	434,022	0	0	0
10	Due from other funds	0	0	0	0
11	TOTAL CURRENT ASSETS	5,262,784	0	0	0
	FIXED ASSETS				
12	Land	0	0	0	0
13	Land improvements	0	0	0	0
14	Less: Accumulated depreciation	0	0	0	0
15	Buildings	0	0	0	0
16	Less: Accumulated depreciation	0	0	0	0
17	Leasehold improvements	3,977,840	0	0	0
18	Less: Accumulated amortization	4,896,724	0	0	0
19	Fixed equipment	0	0	0	Ō
20	Less: Accumulated depreciation	0	0	0	Ō
21	Automobiles and trucks	0	0	0	0
22	Less: Accumulated depreciation	0	0	0	0
23	Major movable equipment	1,688,170	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
		760 006	0	0	0
28	TOTAL PIXED ASSETS	769,286	U	U	U
	OTHER ASSETS				
29	Investments	0	0	٥	0
30	Deposits on leases	Ď	ŏ	ŏ	ŏ
31	Due from owners/officers	o o	ŏ	ŏ	ŏ
32	Other assets	Ö	ă	ŏ	ŏ
34	Armer sendre				
33	TOTAL OTHER ASSETS	0	0	0	0
			·		
34	TOTAL ASSETS	6,032,070	0	0	0

ARISTACARE AT CEDAR OAKS Provider CCN: 31-5214 Period from 1/1/2024 to 12/31/2024

Worksheet G

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BALANCE SHEET

		General	Purpose	Endowment	Plant
CMS	LIABILITIES AND FUND BALANCES (cmit cents)	Fund	Fund	Fund	Fund
	•	1	2	3	4
	CURRENT LIABILITIES				
35	Accounts payable	2,539,102	0	0	0
36	Salaries, wages & fees payable	1,063,225	0	0	0
37	Payroll taxes payable	122,599	0	0	0
38	Notes & loans payable (short term)	0	Ō	0	0
39	Deferred income	0	0	0	0
40	Accelerated payments	0			
41	Due to other funds	o	0	0	0
42	Other current liabilities	1,036,135	Ō	0	0
43	TOTAL CURRENT LIABILITIES	4,761,141	0	0	0
	LONG TERM LIABILITIES				
44	Mortgage payable	0	0	0	0
45	Notes payable	1,751,352	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	1,751,352	0	0	0
51	TOTAL LIABILITIES	6,512,493	0	0	0
	CAPITAL ACCOUNTS				
52	General fund balance	-480,423			
53	Specific purpose fund		0		
	Donor created - endowment fund balance -				
54	restricted		0	0	
	Donor created - endowment fund balance -				
55	unrestricted			0	
	Governing body created - endowment fund				
56	balance			0	
57	Plant fund balance - invested in plant				0
	Plant fund balance - reserve for plant				
58	improvement, replacement and expansion				0
59	TOTAL FUND BALANCES	-480,423	0	0	0
60	TOTAL LIABILITIES & FUND BALANCES	6,032,070	0	0	0

ARISTACARE AT CEDAR OAKS Provider CCN: 31-5214 Period from 1/1/2024 to 12/31/2024

Worksheet G-1

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STATEMENT OF CHANGES IN FUND BALANCES

		GENERAI	FUND	SPECIFIC FUR	POSE FUND -	ENDOWNE	AI ROND	PLANT	FUND
		1	2	3	4	5	6	7	8
1 2	Fund balances - beginning Nat income (loss)		392009 25568		0		0		0
3	Total		417577		0		0		0
4	Additions (Credit adjustments)	0		0		0		0	
5		0		0		Õ		ŏ	
7		Ď		ŏ		ŏ		ŏ	
Á		Ŏ		ō		Ŏ		Ö	
9		Ō		0		0		0	
10	Total Additions		0		0		0		0
11	Subtotal		417577		0	_	0	_	0
12	Deductions (Debit adjustments)	0		0		0		0	
13		898000		0		0		U	
14		0		Ü		Ü		Ü	
15		0		Ů		0		0	
17		0		Ŏ		0		Ŏ	
1,		•				·		•	
18	Total deductions		898000		0		0		0
19	Fund balances - ending		-480423		0		0		0

ARISTACARE AT CEDAR OAKS Provider CCN: 31-5214 Period from 1/1/2024 to 12/31/2024

Worksheet G-2 Part I

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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	26,043,341		26,043,341
2	Nursing Facility	0		0
4	Other Long Term Care	0		0
5	Total general Inpatient care services	26,043,341		26,043,341
	ALL OTHER CARE SERVICES			
6	Ancillary services	1,084,228	0	1,084,228
7	Clinic		0	0
8	Home Health Agency Cost		0	0
9	Ambulance		0	0

13		0	0	0

14	Total Patient Revenues	27,127,569	0	27,127,569

ARISTACARE AT CEDAR OAKS Provider CCN: 31-5214 Period from 1/1/2024 to 12/31/2024

Worksheet G-2 Part II

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Statement of Patient Revenues and Operating Expenses

PART II - OPERATING EXPENSES

CMS	Description		
#			
1	Operating Expenses		27,098,174
2	Additions	0	
3		0	
4		0	
S		0	
6		0	
7		0	
8	Total Additions		0
9	Deductions	0	
10		0	
11		0	
12		0	
13		0	
14	Total Deductions		0
15	Total Operating Expenses		27,098,174

ARISTACARE AT CEDAR OAKS Provider CCN: 31-5214 Period from 1/1/2024 to 12/31/2024

Worksheet G-3 Monday, May 19, 2025 at 11:58:35 PM

Statement of Revenues and Expenses

CMS	Description		
1	Total Patient Revenues		27,127,569
2	Less: contractual allowances and		257,894
3	Net Patient Revenues (Line 1 - 2)		26,869,675
4	Less: total operating expenses		27,098,174
5	Net income from service to patients (Line 3 - 4)		-228,499
_	Other Income:		•
6	Contributions, donations, bequests, etc.	0	
7	Income from investments	252,090	
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 quests	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	1,333	
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	644	
24.50	COVID-19 PHE Funding	0	
25	Total other income		254,067
26	Total		25,568
27	Other Expenses (specify)	0	
28		0	
29		0	
30	Total other expenses		0
31	Net income (or loss) for the period		25,568