SAUL N. FRIEDMAN & CO.
CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

Member
American Institute of Certified Public Accountants
NYS Society of Certified Public Accountants
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ACCOUNTANTS' COMPILATION REPORT

To the Members of
Norwood Terrace Health Center, LLC
d/b/a AristaCare at Norwood Terrace
Cranford, NJ

Management is responsible for the accompanying financial statements of Norwood Terrace Health Center, LLC d/b/a AristaCare at Norwood Terrace (a limited liability company), which comprise the balance sheet as of December 31, 2023, and the related statements of income and Members' capital and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Supplementary Information

The supplementary information contained in the Schedules of revenues, operating expenses and patient days is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the representation of management. This supplementary information was not subject to our compilation engagement. We do not express an opinion, a conclusion, nor provide any form of assurance on such supplementary information.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Company's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Effective January 1, 2022, accounting principles generally accepted in the United States require that most leases be capitalized on the balance sheet based on satisfying certain criteria, and that disclosures related to those leases be included in the financial statements. Management has informed us that it has not capitalized certain real estate leases, did not include the related disclosures in the accompanying financial statements, and the effects of this departure from accounting principles generally accepted in the United States on financial position, results of operations, and cash flows have not been determined.

Saul N. Friedman & Company

Brooklyn, NY
May 2, 2024

NORWOOD TERRACE HEALTH CENTER, LLC
D/B/A ARISTACARE AT NORWOOD TERRACE
Balance Sheet
December 31, 2023

ASSETS		
Current assets:		
Cash	$	831,950
Cash - restricted		29,162
Accounts receivable -net		1,484,342
Prepaid expenses		187,945
Due from related entities		1,459
Total current assets		2,534,858
Property and equipment, net		369,330
Other assets:		
Intangible assets, net		855,833
Total Assets	$	**3,760,021**
LIABILITIES AND MEMBERS' CAPITAL		
Current liabilities:		
Accounts payable	$	909,543
Accrued expenses		548,386
Accrued and withheld taxes		32,942
Patients' funds and deposits payable		89,988
Total liabilities		1,580,859
Members' capital		2,179,162
Total Liabilities and Members' Capital	$	**3,760,021**

NORWOOD TERRACE HEALTH CENTER, LLC
D/B/A ARISTACARE AT NORWOOD TERRACE
Statement of Income and Members' Capital
Year Ended December 31, 2023

Revenues	$ 14,961,282
Operating expenses	13,385,400
Income from operations	1,575,882
Non-operating revenue (expenses)	
Interest income	143,301
Interest expense	(9,149)
Net income	**1,710,034**
Members' capital at beginning of year	3,075,501
Members' distributions	(2,606,373)
Members' capital at end of year	$ 2,179,162

See accountants' compilation report.

Cash flows from operating activities:		
Net income	$	1,710,034
Adjustments to reconcile net income to net cash provided by (used in) operating activities:		
Depreciation and amortization		70,666
Changes in operating assets and liabilities:		
Accounts receivable		1,497,038
Prepaid expenses		20,129
Escrow deposits		(225,383)
Accounts payable		(200,561)
Accrued expenses		55,024
Patients' funds and deposits payable		(9,135)
Net cash provided by operating activities		2,917,812
Cash flows from investing activities:		
Purchase of equipment		(192,795)
Cash flows from financing activities:		
Members' distributions		(2,606,373)
Net loans to related entities		(58,363)
Net cash used in financing activities		(2,664,736)
Net increase in cash		60,281
Cash at beginning of year		800,831
Cash at end of year	$	861,112
Supplemental disclosure of cash flow information:		
Cash paid during the year for:		
Interest	$	9,149

The Optimizer Systems, LLC WinLASH 2540 System [Version: 10.5.3]
In lieu of Form CMS-2540-10

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2023 to 12/31/2023

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

Worksheet S Tuesday, May 28, 2024 at 8:18:35 AM

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

PART I - COST REPORT STATUS

Provider use 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 resubmitted this cost report
3.01 [ ] No Medicare Utilization. Enter "Y" for yes or leave blank for no.

Contractor use only
4. [ ] Cost Report Status
[1] As Submitted
[2] Settled without audit
[3] Settled with audit
[4] Reopened
[5] Amended
5. Date Received _____
6. Contractor No. _____
7. [ ] First Cost Report Processed by Contractor
8. [ ] Last Cost Report Processed by Contractor
9. [ ] NPR Date: _____
10. [ ] If line 4, column 1 is "4": Enter number of times reopened: ____
11. Contractor Vendor Code _____
12. [ ] Medicare Utilization. Enter "F" for full, "L" for low, or "N" for none

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

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

CERTIFICATION BY CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF FACILITY

I HEREBY CERTIFY that I have read the above certification statement and that I have examined the accompanying electronically filed or manually submitted cost report and the Balance Sheet and Statement of Revenue and Expenses prepared by AristaCare at Norwood Terrace (31-5217) for the cost report period beginning January 1, 2023 and ending December 31, 2023, and that to the best of my knowledge and belief, this report and statement are true, correct, complete and prepared from the books and records of the provider in accordance with applicable instructions, except as noted. I further certify that I am familiar with the laws and regulations regarding the provision of health care services, and that the services identified in this cost report were provided in compliance with such laws and regulations.

	SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR	CHECKBOX	
	1	2	
1			I have read and agree with the above certification statement. I certify that I intend my electronic signature on this certification statement to be the legally binding equivalent of my original signature.
2	Printed name _____		
3	Title _____		
4	Signature date _____		

PART III - SETTLEMENT SUMMARY

CMS #		Title V	Title XVIII A	Title XVIII B	Title XIX
		1	2	3	4
1	SNF	0	388,466	66	0
100	Total	0	388,466	66	0

ECR Encryption Information:
PI Encryption Information:

According to the Paperwork reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0938-0463. The time required to complete this information collection is estimated to average 202 hours per response, including the time to review instructions, search existing resources, gather the data needed, and complete and review the information collection. If you have any comments concerning the accuracy of the time estimate(s) or suggestions for improving this form, please write to: CMS, 7500 Security Boulevard, Attn: PRA Report Clearance Officer, Mail Stop C4-26-05, Baltimore, Maryland 21244-1850.
Please do not send applications, claims, payments, medical records or any documents containing sensitive information to the PRA Reports Clearance Office. Please note that any correspondence not pertaining to the information collection burden approved under the associated OMB control number listed on this form will not be reviewed, forwarded, or retained. If you have questions or concerns regarding where to submit your documents , please contact 1-800-MEDICARE.

The Optimizer Systems, LLC WinLASH 2540 System [Version: 10.5.3]
In lieu of Form CMS-2540-10

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2023 to 12/31/2023

Worksheet S-2 Part I Tuesday, May 28, 2024 at 8:18:35 AM

Skilled Nursing Facility and Skilled Nursing Facility Complex Identification Data

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY COMPLEX ADDRESS:

CMS #					
1	Street / P.O. Box:	40 Highway Ave			
2	City / State / Zip:	PLAINFIELD	NJ	07821	
3	County / CBSA Code / Urban/Rural:	Union	35084	Urban	

SNF AND SNF-BASED COMPONENT IDENTIFICATION

CMS #	COMPONENT 0	COMPONENT NAME 1	PROVIDER 2	DATE CERTIFIED 3	Payment System P., O. or N. V 4	XVIII 5	XIX 6
4	SNF	AristaCare at Norwood Terrace	31-5217	09/18/1985		P	
5	Nursing Facility						
7	SNF-Based HHA						
11	SNF-Based OLTC						
13	Other						

14	Cost Reporting Period (mm/dd/yyyy)	01/01/2023	12/31/2023
15	Type of Control (See Instructions)		5

TYPE OF FREESTANDING SKILLED NURSING FACILITY

16	Is this a distinct part skilled nursing facility that meets the requirements?	N
17	Is this a composite distinct part skilled nursing facility that meets the requirements?	N
18	Are there any costs included in Worksheet A which resulted from transactions with related organizations?	Yes

MISCELLANEOUS COST REPORTING INFORMATION

19	Is this a low Medicare Utilization cost report, enter "Y" for yes or "N" for no.	N
19.01	If the response to line 19 is yes, Does this cost report meet your contractor's criteria for filing a low utilization cost report? (Y/N)	N

DEPRECIATION - ENTER THE AMOUNT OF DEPRECIATION REPORTED IN THIS SNF FOR THE METHOD INDICATED ON LINES 20 - 22.

20	Straight Line	70,666
21	Declining Balance.	
22	Sum of the Years' Digits	
23	Sum of lines 20 through 22	70,666
24	If depreciation is funded, enter the balance as of the end of the period.	
25	Were there any disposal of capital assets during the cost reporting period? (Y/N)	N
26	Was accelerated depreciation claimed on any assets in the current or any prior cost report applies?	N
27	Did you cease to participate in the Medicare program at the end of the period to which this cost report applies (See PRM 15-1, Chapter 1)?	N
28	Was there a substantial decrease in health insurance proportion of allowable cost from prior cost reports?	N

IF THIS FACILITY CONTAINS A PUBLIC OR NON-PUBLIC PROVIDER THAT QUALIFIES FOR AN EXEMPTION FROM THE APPLICATION OF THE LOWER OF COSTS OR CHARGES, ENTER 'Y' FOR EACH COMPONENT AND TYPE OF SERVICE THAT QUALIFIES FOR THE EXEMPTION.

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

		Y/N
37	Is the skilled nursing facility located in a state that certifies the provider as a SNF regardless of the level of care given for Titles V & XIX patients?	N
38	Are you legally-required to carry malpractice insurance?	N
39	Is the malpractice a "claims-made:", or "occurrence" policy? If the policy is "claims-made" enter 1. If policy is "occurrence", enter 2.	
40	What is the liability limit for the malpractice policy? Enter in column 1 the monetary limit per lawsuit. Enter in column 2 the monetary limit per policy year.	

		Premiums	Paid Losses	Self Insurance
41	List malpractice premiums and paid losses			

		Y/N
42	Are malpractice premiums and paid losses reported in other than the Administrative and General cost center? Enter Y or N. If yes, check box, and submit supporting schedule listing cost centers and amounts.	N
43	Are there any home office cost as defined in CMS Pub 15-1, chapter 10? Enter Y for Yes or N for no, in column 1.	N
44	If line 43 = "Y", and there are costs for the home office, enter the home office chain number and enter the name and address of the home office on lines 45-47.	
45	Name / Contractor Name / Contractor Number	
46	Street / PO Box	
47	City / State / Zip	

The Optimizer Systems, LLC WinLASH 2540 System [Version: 10.5.3]
In lieu of Form CMS-2540-10

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2023 to 12/31/2023

Worksheet S-2 Part II Tuesday, May 28, 2024 at 8:18:35 AM

Skilled Nursing Facility and Skilled Nursing Facility Healthcare Complex Reimbursement Questionare

Line #		1	2	3	4
PROVIDER ORGANIZATION AND OPERATION					
1	Has the provider changed ownership immediately prior to the beginning of the cost reporting period?	N			
2	Has the provider terminated participation in the Medicare Program? If column 1 is yes, enter in column 3, "V" for voluntary or "I" for involuntary	N			
3	Is the provider involved in business transactions, including management contracts, with individuals or entities that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships?	Y			
FINANCIAL DATA AND REPORTS					
4	Were the financial statements prepared by a Certified Public Accountant? If yes, enter in column 2 "A" for Audited, "C" for Compiled, or "R" for Reviewed. Submit complete copy or enter date available in column 3. (see instructions) If no, see instructions.	Y	R		
5	Are the cost report total expenses and total revenues different from those on the filed financial statements? If yes, submit reconciliation.	N			
APPROVED EDUCATIONAL ACTIVITIES					
6	Column 1: Were costs claimed for Nursing School? Column 2: Is the provider the legal operator of the program?	N			
7	Were costs claimed for Allied Health Programs? (see instructions)	N			
8	Were approvals and/or renewals obtained during the cost reporting period for Nursing School and/or Allied Health Program? (see instructions)	N			
BAD DEBTS					
9	Is the provider seeking reimbursement for bad debts? (see instructions)	Y			
10	If line 9 is Yes, did the provider's bad debt collection policy change during this cost reporting period? If Yes, submit copy.	N			
11	If line 9 is Yes, are patient deductibles and/or coinsurance waived? If Yes, see instructions.	N			
12	Have total beds available changed from prior cost reporting period? If Yes, see instructions.	N			
PS&R DATA					
13	Was the cost report prepared using the PS&R only? If yes, enter the paid through date of the PS&R used to prepare this cost report. (see Instructions)	Y	05/07/2024	Y	05/07/2024
14	Was the cost report prepared using the PS&R for total and the provider's records for allocation? If yes enter the paid through date of the PS&R used to prepare this cost report.	N		N	
15	If line 13 or 14 is yes, were adjustments made to PS&R data for additional claims that have been billed but are not included on the PS&R used to file this cost report? If yes, see instructions.	N		N	
16	If line 13 or 14 is yes, then were adjustments made to PS&R data for corrections of other PS&R Report information? If yes, see instructions.	N		N	
17	If line 13 or 14 is yes, then were adjustments made to PS&R data for Other?	N		N	
18	Was the cost report prepared only using the provider's records? If yes, see Instructions.	N		N	

COST REPORT PREPARER CONTACT INFORMATION		1	2	3
19	First name/Last name/Title	Marinela	Shqina	Preparer
20	Employer.	Zimmet Healthcare Services Group LLC		
21	Telephone number/Email address.	732-970-0733	costreports@zhealthcare.com	

The Optimizer Systems, LLC WinLASH 2540 System [Version: 10.5.3]
In lieu of Form CMS-2540-10

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2023 to 12/31/2023

Worksheet S-3 Part I Tuesday, May 28, 2024 at 8:18:35 AM

Skilled Nursing Facility and Skilled Nursing Facility Health Care Complex

PART I - STATISTICAL DATA

CMS #	Component	No. of Beds	Bed days Available	Inpatient Days				
				Title V	Title XVIII	Title XIX	Other	Total
		1	2	3	4	5	6	7
1	Skilled Nursing Facility	120	43,800	0	6,375	26,411	4,104	36,890
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	120	43,800	0	6,375	26,411	4,104	36,890

CMS #	Component	Discharges					Average Length of Stay			
		Title V	Title XVIII	Title XIX	Other	Total	Title V	Title XVIII	Title XIX	Total
		8	9	10	11	12	13	14	15	16
1	Skilled Nursing Facility	0	84	169	127	380	0.00	75.89	156.28	97.08
2	Nursing Facility	0		0	0	0	0.00		0.00	0.00
4	Home Health Agency Cost					0				0.00
5	Other Long Term Care				0	0				0.00
8	Total	0	84	169	127	380	0.00	75.89	156.28	97.08

CMS #	Component	Admissions					FTE	
		Title V	Title XVIII	Title XIX	Other	Total	Paid	Non-Paid
		17	18	19	20	21	22	23
1	Skilled Nursing Facility	0	94	128	147	369	106.80	0
2	Nursing Facility	0		0	0	0	0.00	0
4	Home Health Agency Cost					0	0.00	0
5	Other Long Term Care				0	0	0.00	0
8	Total	0	94	128	147	369	106.80	0

The Optimizer Systems, LLC WinLASH 2540 System [Version: 10.5.3]
In lieu of Form CMS-2540-10

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2023 to 12/31/2023

Worksheet S-3 Part II Tuesday, May 28, 2024 at 8:18:35 AM

SNF Wage Index Information

PART II - DIRECT SALARIES

CMS #		Amount Reported 1	Reclass. of Salaries from Wkst. A-6 2	Adjusted Salaries 3	Paid Hours Related to Salary 4	Average Hourly Wage 5
1	Total Salary	5,847,447	0	5,847,447	222,152.00	26.32
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)	5,847,447	0	5,847,447	222,152.00	26.32
7	Other Long Term Care	0	0	0	0.00	
8	Home Health Agency	0	0	0	0.00	
9	CMHC	0	0	0	0.00	
10	Hospice	0	0	0	0.00	
11	Other Excluded Areas	0	0	0	0.00	
12	Subtotal Excluded salary (Sum of lines 7-11)	0	0	0	0.00	
13	Total Adjusted Salaries (Line 6 - 12)	5,847,447	0	5,847,447	222,152.00	26.32
	OTHER WAGES AND RELATED COSTS					
14	Contract Labor: Patient Related & Mgmt	284,640	0	284,640	6,416.00	44.36
15	Contract Labor: Physician services - Part A	0	0	0	0.00	
16	Home office salaries & wage related costs	0	0	0	0.00	
	WAGE RELATED COSTS					
17	Wage related costs (See Part IV)	1,442,038	0	1,442,038		
18	Wage related costs (See Part IV)	0	0	0		
19	Wage related costs (excluded units)	0	0	0		
20	Physicians Part A - WRC	0	0	0		
21	Physicians Part B - WRC	0	0	0		
22	Total Adjusted Wage Related cost	1,442,038	0	1,442,038		

The Optimizer Systems, LLC WinLASH 2540 System [Version: 10.5.3]
In lieu of Form CMS-2540-10

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2023 to 12/31/2023

Worksheet S-3 Part III Tuesday, May 28, 2024 at 8:18:35 AM

SNF Wage Index Information

PART III - OVERHEAD COSTS - DIRECT SALARIES

CMS #		Amount Reported 1	Reclass. of Salaries from Wkst. A-6 2	Adjusted Salaries 3	Paid Hours Related to Salary 4	Average Hourly Wage 5
1	Employee Benefits	0	0	0	0	0.00
2	Administrative & General	408,776	0	408,776	12,774	32.00
3	Plant Operation, Maint. & Repairs	90,691	0	90,691	4,173	21.73
4	Laundry & Linen Service	0	222,683	222,683	7,622	29.22
5	Housekeeping	344,600	-222,683	121,917	17,937	6.80
6	Dietary	452,060	0	452,060	27,570	16.40
7	Nursing Administration	356,354	0	356,354	10,187	34.98
8	Central Services & Supply	0	0	0	0	0.00
9	Pharmacy	0	0	0	0	0.00
10	Medical Rcd.s & M/R Library	75,325	0	75,325	2,080	36.21
11	Social Service	62,469	0	62,469	1,856	33.66
12	Nursing and Allied Health Ed. Act.					
13	Other General Service	171,587	0	171,587	8,172	21.00
14	Total	1,961,862	0	1,961,862	92,371	21.24

The Optimizer Systems, LLC WinLASH 2540 System [Version: 10.5.3]
In lieu of Form CMS-2540-10

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2023 to 12/31/2023

Worksheet S-3 Part IV Tuesday, May 28, 2024 at 8:18:35 AM

SNF Wage Related Costs

CMS #	Description	
	RETIREMENT COST	
1	401K Employer Contributions	14,588
2	Tax Sheltered Annuity (TSA) Employer Contribution	0
3	Qualified and Non-Qualified Pension Plan Cost	112,635
4	Prior Year Pension Service Cost	0
	PLAN ADMINISTRATIVE COSTS (Paid to External Organization)	
5	401K/TSA Plan Administration fees	0
6	Legal/Accounting/Management Fees-Pension Plan	0
7	Employee Managed Care Program Administration Fees	0
	HEALTH AND INSURANCE COST	
8	Health Insurance (Purchased or Self Funded)	585,377
9	Prescription Drug Plan	0
10	Dental, Hearing and Vision Plan	17,424
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	179,556
16	Retirement Health Care Cost (see instructions)	0
	TAXES	
17	FICA-Employers Portion Only	445,480
18	Medicare Taxes - Employer Portion Only	0
19	Unemployment Insurance	0
20	State or Federal Unemployment Taxes	79,526
	OTHER	
21	Executive Deferred Compensation	0
22	Day Care Cost and Allowances	0
23	Tuition Reimbursement	7,452
24	Total Wage Related Cost (Lines 1-23)	1,442,038
	PART B OTHER THAN CORE RELATED COST	
25	Other Wage Related Costs	0

The Optimizer Systems, LLC WinLASH 2540 System [Version: 10.5.3]
In lieu of Form CMS-2540-10

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2023 to 12/31/2023

Worksheet S-3 Part V Tuesday, May 28, 2024 at 8:18:35 AM

SNF Reporting Of Direct Care Expenditures

PART V - OVERHEAD COSTS - DIRECT SALARIES

CMS #		Amount Reported 1	Fringe Benefits 2	Adjusted Salaries 3	Paid Hours Related to Salary 4	Average Hourly Wage 5
	DIRECT SALARIES					
	NURSING OCCUPATIONS					
1	Registered Nurses (RNs)	277,181	68,356	345,537	6,441	53.65
2	Licensed Practical Nurses (LPNs)	1,387,706	342,222	1,729,928	37,502	46.13
3	Certified Nursing Assistants/Nursing Assistants/Aides	1,508,852	372,098	1,880,950	72,290	26.02
4	Total Nursing (Sum of 1 - 3)	3,173,739	782,676	3,956,415	116,233	34.04
5	Physical Therapists	166,001	40,937	206,938	2,693	76.84
6	Physical Therapy Assistants	216,820	53,470	270,290	3,518	76.83
7	Physical Therapy Aides	0	0	0	0	0.00
8	Occupational Therapists	105,567	26,034	131,601	2,465	53.39
9	Occupational Therapy Assistants	128,763	31,754	160,517	3,006	53.40
10	Occupational Therapy Aides	0	0	0	0	0.00
11	Speech Therapists	94,695	23,353	118,048	1,867	63.23
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)	0		0	0	0.00
15	Licensed Practical Nurses (LPNs)	215,557		215,557	4,115	52.38
16	Certified Nursing Assistants/Nursing Assistants/Aides	69,082		69,082	2,301	30.02
17	Total Nursing (Sum of 14 - 16)	284,639		284,639	6,416	44.36
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

The Optimizer Systems, LLC WinLASH 2540 System [Version: 10.5.3]
In lieu of Form CMS-2540-10

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2023 to 12/31/2023

Worksheet A Tuesday, May 28, 2024 at 8:18:35 AM

Reclassification and Adjustment of Trial Balance of Expenses

CMS #	COST CENTER DESCRIPTION	Salaries 1	Other 2	Total 3	Reclassifications 4	Reclassified Trial Balance 5	Adjustments to Expenses 6	Net Expenses for Cost Allocation 7
	GENERAL SERVICE COST CENTERS							
1	Cap Rel Costs - Bldgs & Fixtures		1,251,426	1,251,426	-30,079	1,221,347	-771,235	450,112
2	Cap Rel Costs - Movable Equipment		11,292	11,292	30,079	41,371	1,044	42,415
3	Employee Benefits	0	1,497,959	1,497,959	0	1,497,959	104,253	1,602,212
4	Administrative & General	408,776	2,423,269	2,832,045	0	2,832,045	325,937	3,157,982
5	Plant Operation, Maint. & Repairs	90,691	507,791	598,482	0	598,482	8,712	607,194
6	Laundry & Linen Service	0	0	0	222,683	222,683	0	222,683
7	Housekeeping	344,600	185,126	529,726	-222,683	307,043	0	307,043
8	Dietary	452,060	470,161	922,221	0	922,221	0	922,221
9	Nursing Administration	356,354	0	356,354	0	356,354	0	356,354
10	Central Services & Supply	0	229,512	229,512	0	229,512	0	229,512
11	Pharmacy	0	1,667	1,667	0	1,667	0	1,667
12	Medical Records & Library	75,325	0	75,325	0	75,325	-306	75,019
13	Social Service	62,469	0	62,469	0	62,469	0	62,469
15	Activities	171,587	4,281	175,868	0	175,868	0	175,868
	INPATIENT ROUTINE SERVICE COST CENTERS							
30	Skilled Nursing Facility	3,173,739	608,440	3,782,179	0	3,782,179	-300	3,781,879
31	Nursing Facility	0	0	0	0	0	0	0
33	Other Long Term Care	0	0	0	0	0	0	0
	ANCILLARY SERVICE COST CENTERS							
40	Radiology	0	37,807	37,807	0	37,807	0	37,807
41	Laboratory	0	44,313	44,313	0	44,313	0	44,313
42	Intravenous Therapy	0	0	0	0	0	0	0
43	Oxygen (Inhalation) Therapy	0	0	0	0	0	0	0
44	Physical Therapy	382,821	0	382,821	0	382,821	0	382,821
45	Occupational Therapy	234,330	0	234,330	0	234,330	0	234,330
46	Speech Pathology	94,695	0	94,695	0	94,695	0	94,695
47	Electrocardiology	0	0	0	0	0	0	0
48	Medical Supplies Charged to Patients	0	0	0	0	0	0	0
49	Drugs Charged to Patients	0	274,056	274,056	0	274,056	0	274,056
50	Dental Care - Title XIX only	0	0	0	0	0	0	0
51	Support Surfaces	0	0	0	0	0	0	0
52	Other Ancillary Service Cost Center	0	0	0	0	0	0	0
	OUTPATIENT SERVICE COST CENTERS							
60	Clinic	0	0	0	0	0	0	0
63	Other Outpatient Service Cost	0	0	0	0	0	0	0
	OTHER REIMBURSABLE COST CENTERS							
70	Home Health Agency Cost	0	0	0	0	0	0	0
71	Ambulance	0	0	0	0	0	0	0
74	Other Reimbursable Cost	0	0	0	0	0	0	0
	SPECIAL PURPOSE COST CENTERS							
80	Malpractice Premiums & Paid Losses		0	0	0	0	0	0
81	Interest Expense		0	0	0	0	0	0
82	Utilization Review	0	0	0	0	0	0	0
84	Other Special Purpose Cost	0	0	0	0	0	0	0
89	SUBTOTALS	5,847,447	7,547,100	13,394,547	0	13,394,547	-331,895	13,062,652
	NONREIMBURSABLE COST CENTERS							
90	Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0
91	Barber and Beauty Shop	0	0	0	0	0	0	0
92	Physicians Private Offices	0	0	0	0	0	0	0
93	Nonpaid Workers	0	0	0	0	0	0	0
94	Patients Laundry	0	0	0	0	0	0	0
95	Other Non Reimbursable Cost	0	0	0	0	0	0	0
100	TOTAL	5,847,447	7,547,100	13,394,547	0	13,394,547	-331,895	13,062,652

The Optimizer Systems, LLC WinLASH 2540 System [Version: 10.5.3]
In lieu of Form CMS-2540-10

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2023 to 12/31/2023

Worksheet A-6 Tuesday, May 28, 2024 at 8:18:35 AM

Reclassifications

CMS #	EXPLANATION OF RECLASSIFICATION	Code	Increases: COST CENTER	LINE	SALARY	NON-SALARY	Decreases: 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	222,683	0	Housekeeping	7.00	222,683	0
2	To reclass capital costs	B	Cap Rel Costs - Mova	2.00	0	30,079	Cap Rel Costs - Bldg	1.00	0	30,079
100	TOTAL RECLASSIFICATIONS				222,683	30,079			222,683	30,079

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Provider CCN: 31-5217
Period from 1/1/2023 to 12/31/2023

Worksheet A-7 Tuesday, May 28, 2024 at 8:18:35 AM

Analysis of changes during cost reporting period in capital asset balances

CMS #	DESCRIPTION	Beginning Balances 1	Acquisitions Purchase 2	Acquisitions Donation 3	Acquisitions Total 4	Disposals and Retirements 5	Ending Balance 6	Fully Depreciated Assets 7
1	Land	0	0	0	0	0	0	0
2	Land Improvements	0	0	0	0	0	0	0
3	Buildings & Fixtures	0	0	0	0	0	0	0
4	Building Improvements	2,135,892	123,565	0	123,565	0	2,259,457	1,719,907
5	Fixed Equipment	0	0	0	0	0	0	0
6	Movable Equipment	2,218,813	21,830	0	21,830	0	2,240,643	2,020,954
7	Subtotal	4,354,705	145,395	0	145,395	0	4,500,100	3,740,861
8	Reconciling Items	0	0	0	0	0	0	0
9	Total	4,354,705	145,395	0	145,395	0	4,500,100	3,740,861

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ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2023 to 12/31/2023

Worksheet A-8 Tuesday, May 28, 2024 at 8:18:35 AM

Adjustments to Expenses

CMS #	Description	Basis for Adjustment 1	Amount 2	Expense classification on Worksheet A to/from which the amount is to be adjusted Cost Center 3	Line No. 4
1	Investment income on restricted funds	B	-143,301	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)	B	-20	Administrative & General	4
6	Television and radio service		0		
7	Parking lot		0		
8	Remuneration applicable to provider-based physician adjustment	A82	0		
9	Home office costs		0		
10	Sale of scrap, waste, etc.		0		
11	Nonallowable costs related to certain capital expenditures		0		
12	Adjustment resulting from translactions with related organizations	A81	271,813		
13	Laundry and Linen service		0		
14	Revenue - Employee meals		0		
15	Cost of meals - Guests		0		
16	Sale of medical supplies to other than patients		0		
17	Sale of drugs to other than patients		0		
18	Sale of medical records and abstracts	B	-306	Medical Records & Library	12
19	Vending machines		0		
20	Income from imposition of interest, finance or penalty charges		0		
21	Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments		0		
22	Utilization review -- physicians' compensation		0	Utilization Review	82
23	Depreciation -- buildings and fixtures		0	Cap Rel Costs - Bldgs & Fixtures	1
24	Depreciation -- movable equipment		0	Cap Rel Costs - Movable Equipment	2
25	Misc Income	A	-900	Administrative & General	4
26	Other Misc Income	B	-3,599	Administrative & General	4
27	Office AdvertisngNonAllow	A	-46,250	Administrative & General	4
28	Chartiable Cont Non Allow	A	-10,000	Administrative & General	4
29	Ancil Psychiatry	A	-300	Skilled Nursing Facility	30
30	Bad Debt Expense	A	-136,873	Administrative & General	4
31	Bad Debt Expense Medicare 30%	A	-60,000	Administrative & General	4
32	Taxes NJ BAIT	A	-202,159	Administrative & General	4
100	TOTAL		-331,895		

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Worksheet A-8-1 Tuesday, May 28, 2024 at 8:18:35 AM

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

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

CMS #	Line No. 1		Cost Center 2	Expense Items 3	Amount Allowable In Cost 4	Amount Included in Wkst A col 5	Adjustments (col 4 - 5) 6
1	1	Cap Rel Costs - Bldgs & Fixtures	Building Capital - Cost		35,067	663,001	-627,934
2	2	Cap Rel Costs - Movable Equipment	MME Capital - Cost		1,044	0	1,044
3	3	Employee Benefits	Employee Benefits Expenses		104,253	0	104,253
4	4	Administrative & General	Administrative & General		785,738	0	785,738
5	5	Plant Operation, Maint. & Repairs	Plant Operation Expenses		8,712	0	8,712
10		TOTALS			934,814	663,001	271,813

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

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

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

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

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ARISTACARE AT NORWOOD TERRACE
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Period from 1/1/2023 to 12/31/2023

Worksheet A-8-2 Tuesday, May 28, 2024 at 8:18:35 AM

Provider-Based Physicians Adjustments

Wkst A Line No 1	Cost Center / Physician Identifier 2	Total Remuneration 3	Professional Component 4	Provider Component 5	RCE Amount 6	Physician/ Provider Component Hours 7	Unadjusted RCE Limit 8	5% of Unadjusted RCE Limit 9
100	Total	0	0	0		0	0	0

Wkst A Line No 10	Cost Center / Physician Identifier 11	Cost of Memberships & Continuing Education 12	Provider Component Share of Col 12 13	Physician Cost of Malpractice Insurance 14	Provider Component Share of Col 14 15	Adjusted RCE Limit 16	RCE Disallowance 17	Adjustment 18
100	Total	0	0	0	0	0	0	0

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In lieu of Form CMS-2540-10

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2023 to 12/31/2023

Worksheet B Part I Tuesday, May 28, 2024 at 8:18:35 AM

COST ALLOCATION - GENERAL SERVICE COSTS

		Net Expenses For Cost Allocation 0	Cap Rel Build & Fixtures (Square Feet) 1	Cap Rel Movable Equipment (Square Feet) 2	Employee Benefits (Gross Salaries) 3	SubTotal 3A	Adminis-trative & General (Accum. Cost) 4	Plant Oper Maint. & Repair (Square Feet) 5	Laundry & Linen Service (Patient Days) 6	House-keeping (Square Feet) 7
1	Cap Rel Costs - Bldgs & Fixtures	450,112	450,112							
2	Cap Rel Costs - Movable Equipment	42,415		42,415						
3	Employee Benefits	1,602,212	11,545	1,088	1,614,845					
4	Administrative & General	3,157,982	58,224	5,487	112,888	3,334,581	3,334,581			
5	Plant Operation, Maint. & Repairs	607,194	15,748	1,484	25,045	649,471	222,625	872,096		
6	Laundry & Linen Service	222,683	14,412	1,358	61,497	299,950	102,817	34,472	437,239	
7	Housekeeping	307,043	3,603	340	33,669	344,655	118,140	8,618	0	471,413
8	Dietary	922,221	59,935	5,648	124,842	1,112,646	381,392	143,362	0	81,523
9	Nursing Administration	356,354	17,663	1,664	98,411	474,092	162,509	42,250	0	24,025
10	Central Services & Supply	229,512	3,161	298	0	232,971	79,858	7,561	0	4,300
11	Pharmacy	1,667	0	0	0	1,667	571	0	0	0
12	Medical Records & Library	75,019	1,246	117	20,802	97,184	33,313	2,981	0	1,695
13	Social Service	62,469	3,286	310	17,252	83,317	28,559	7,859	0	4,469
15	Activities	175,868	13,188	1,243	47,386	237,685	81,473	31,545	0	17,938
	ANCILLARY SERVICE COST CENTERS									
30	Skilled Nursing Facility	3,781,879	228,602	21,540	876,468	4,908,489	1,682,529	546,809	437,239	310,942
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	37,807	0	0	0	37,807	12,959	0	0	0
41	Laboratory	44,313	0	0	0	44,313	15,190	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	382,821	8,248	777	105,721	497,567	170,556	19,729	0	11,219
45	Occupational Therapy	234,330	6,458	609	64,713	306,110	104,928	15,447	0	8,784
46	Speech Pathology	94,695	2,481	234	26,151	123,561	42,354	5,935	0	3,375
47	Electrocardiology	0	0	0	0	0	0	0	0	0
48	Medical Supplies Charged to Patients	0	1,360	128	0	1,488	510	3,252	0	1,849
49	Drugs Charged to Patients	274,056	952	90	0	275,098	94,298	2,276	0	1,294
50	Dental Care - Title XIX only	0	0	0	0	0	0	0	0	0
	SPECIAL PURPOSE COST CENTERS									
51	Support Surfaces	0	0	0	0	0	0	0	0	0
52	Other Ancillary Service Cost Center	0	0	0	0	0	0	0	0	0
	NON-REIMBURSABLE COST CENTERS									
60	Clinic	0	0	0	0	0	0	0	0	0
63	Other Outpatient Service Cost	0	0	0	0	0	0	0	0	0
70	Home Health Agency Cost	0	0	0	0	0	0	0	0	0
71	Ambulance	0	0	0	0	0	0	0	0	0
74	Other Reimbursable Cost	0	0	0	0	0	0	0	0	0
84	Other Special Purpose Cost	0	0	0	0	0	0	0	0	0
89	Subtotals	13,062,652	450,112	42,415	1,614,845	13,062,652	3,334,581	872,096	437,239	471,413
90	Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0	0	0
91	Barber and Beauty Shop	0	0	0	0	0	0	0	0	0
92	Physicians Private Offices	0	0	0	0	0	0	0	0	0
93	Nonpaid Workers	0	0	0	0	0	0	0	0	0
94	Patients Laundry	0	0	0	0	0	0	0	0	0
95	Other Non Reimbursable Cost	0	0	0	0	0	0	0	0	0
98	Cross Foot Adjustments	0	0	0	0	0	0	0	0	0
99	Negative Cost Center	0	0	0	0	0	0	0	0	0
100	TOTAL	13,062,652	450,112	42,415	1,614,845	13,062,652	3,334,581	872,096	437,239	471,413

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2023 to 12/31/2023

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COST ALLOCATION - GENERAL SERVICE COSTS

		Dietary (Meals Served) 8	Nursing Adminis-tration (Patient Days) 9	Central Services & Supply (Patient Days) 10	Pharmacy (Patient Days) 11	Medical Records & Library (Patient Days) 12	Social Service (Patient Days) 13	Activities SERVICE (Patient Days) 15	SubTotal 16	Adjustments 17
1	Cap Rel Costs - Bldgs & Fixtures									
2	Cap Rel Costs - Movable Equipment									
3	Employee Benefits									
4	Administrative & General									
5	Plant Operation, Maint. & Repairs									
6	Laundry & Linen Service									
7	Housekeeping									
8	Dietary	1,718,923								
9	Nursing Administration	0	702,876							
10	Central Services & Supply	0	0	324,690						
11	Pharmacy	0	0	0	2,238					
12	Medical Records & Library	0	0	0	0	135,173				
13	Social Service	0	0	0	0	0	124,204			
15	Activities	0	0	0	0	0	0	368,641		
	ANCILLARY SERVICE COST CENTERS									
30	Skilled Nursing Facility	1,718,923	702,876	324,690	2,238	135,173	124,204	368,641	11,262,753	0
31	Nursing Facility	0	0	0	0	0	0	0	0	0
33	Other Long Term Care	0	0	0	0	0	0	0	0	0
	OTHER REIMBURSABLE COST CENTERS									
40	Radiology	0	0	0	0	0	0	0	50,766	0
41	Laboratory	0	0	0	0	0	0	0	59,503	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	0	0	0	0	0	0	699,071	0
45	Occupational Therapy	0	0	0	0	0	0	0	435,269	0
46	Speech Pathology	0	0	0	0	0	0	0	175,225	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	7,099	0
49	Drugs Charged to Patients	0	0	0	0	0	0	0	372,966	0
50	Dental Care - Title XIX only	0	0	0	0	0	0	0	0	0
	SPECIAL PURPOSE COST CENTERS									
51	Support Surfaces	0	0	0	0	0	0	0	0	0
52	Other Ancillary Service Cost Center	0	0	0	0	0	0	0	0	0
	NON-REIMBURSABLE COST CENTERS									
60	Clinic	0	0	0	0	0	0	0	0	0
63	Other Outpatient Service Cost	0	0	0	0	0	0	0	0	0
70	Home Health Agency Cost	0	0	0	0	0	0	0	0	0
71	Ambulance	0	0	0	0	0	0	0	0	0
74	Other Reimbursable Cost	0	0	0	0	0	0	0	0	0
84	Other Special Purpose Cost	0	0	0	0	0	0	0	0	0
89	Subtotals	1,718,923	702,876	324,690	2,238	135,173	124,204	368,641	13,062,652	0
90	Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0	0	0
91	Barber and Beauty Shop	0	0	0	0	0	0	0	0	0
92	Physicians Private Offices	0	0	0	0	0	0	0	0	0
93	Nonpaid Workers	0	0	0	0	0	0	0	0	0
94	Patients Laundry	0	0	0	0	0	0	0	0	0
95	Other Non Reimbursable Cost	0	0	0	0	0	0	0	0	0
98	Cross Foot Adjustments	0	0	0	0	0	0	0	0	0
99	Negative Cost Center	0	0	0	0	0	0	0	0	0
100	TOTAL	1,718,923	702,876	324,690	2,238	135,173	124,204	368,641	13,062,652	0

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
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Worksheet B Part I Tuesday, May 28, 2024 at 8:18:35 AM

COST ALLOCATION - GENERAL SERVICE COSTS

		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	
15	Activities	
	ANCILLARY SERVICE COST CENTERS	
30	Skilled Nursing Facility	11,262,753
31	Nursing Facility	0
33	Other Long Term Care	0
	OTHER REIMBURSABLE COST CENTERS	
40	Radiology	50,766
41	Laboratory	59,503
42	Intravenous Therapy	0
43	Oxygen (Inhalation) Therapy	0
44	Physical Therapy	699,071
45	Occupational Therapy	435,269
46	Speech Pathology	175,225
47	Electrocardiology	0
48	Medical Supplies Charged to Patients	7,099
49	Drugs Charged to Patients	372,966
50	Dental Care - Title XIX only	0
	SPECIAL PURPOSE COST CENTERS	
51	Support Surfaces	0
52	Other Ancillary Service Cost Center	0
	NON-REIMBURSABLE COST CENTERS	
60	Clinic	0
63	Other Outpatient Service Cost	0
70	Home Health Agency Cost	0
71	Ambulance	0
74	Other Reimbursable Cost	0
84	Other Special Purpose Cost	0
89	Subtotals	13,062,652
90	Gift, Flower, Coffee Shops & Canteen	0
91	Barber and Beauty Shop	0
92	Physicians Private Offices	0
93	Nonpaid Workers	0
94	Patients Laundry	0
95	Other Non Reimbursable Cost	0
98	Cross Foot Adjustments	0
99	Negative Cost Center	0
100	TOTAL	13,062,652

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ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
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ALLOCATION OF CAPITAL - RELATED COSTS

		Directly Assigned Capital Related Costs 0	Cap Rel Build & Fixtures (Square Feet) 1	Cap Rel Movable Equipment (Square Feet) 2	SubTotal 2A	Employee Benefits (Gross Salaries) 3	Adminis-trative & General (Accum. Cost) 4	Plant Oper Maint. & Repair (Square Feet) 5	Laundry & Linen Service (Patient Days) 6	House-keeping (Square Feet) 7
1	Cap Rel Costs - Bldgs & Fixtures	0	0							
2	Cap Rel Costs - Movable Equipment	0	0	0						
3	Employee Benefits	0	11,545	1,088	12,633	12,633				
4	Administrative & General	0	58,224	5,487	63,711	883	64,594			
5	Plant Operation, Maint. & Repairs	0	15,748	1,484	17,232	196	4,312	21,740		
6	Laundry & Linen Service	0	14,412	1,358	15,770	481	1,992	859	19,102	
7	Housekeeping	0	3,603	340	3,943	263	2,289	215	0	6,710
8	Dietary	0	59,935	5,648	65,583	976	7,388	3,574	0	1,160
9	Nursing Administration	0	17,663	1,664	19,327	770	3,148	1,053	0	342
10	Central Services & Supply	0	3,161	298	3,459	0	1,547	188	0	61
11	Pharmacy	0	0	0	0	0	11	0	0	0
12	Medical Records & Library	0	1,246	117	1,363	163	645	74	0	24
13	Social Service	0	3,286	310	3,596	135	553	196	0	64
15	Activities	0	13,188	1,243	14,431	371	1,578	786	0	255
	ANCILLARY SERVICE COST CENTERS									
30	Skilled Nursing Facility	0	228,602	21,540	250,142	6,857	32,592	13,632	19,102	4,427
31	Nursing Facility	0	0	0	0	0	0	0	0	0
33	Other Long Term Care	0	0	0	0	0	0	0	0	0
	OTHER REIMBURSABLE COST CENTERS									
40	Radiology	0	0	0	0	0	251	0	0	0
41	Laboratory	0	0	0	0	0	294	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	8,248	777	9,025	827	3,304	492	0	160
45	Occupational Therapy	0	6,458	609	7,067	506	2,033	385	0	125
46	Speech Pathology	0	2,481	234	2,715	205	820	148	0	48
47	Electrocardiology	0	0	0	0	0	0	0	0	0
48	Medical Supplies Charged to Patients	0	1,360	128	1,488	0	10	81	0	26
49	Drugs Charged to Patients	0	952	90	1,042	0	1,827	57	0	18
50	Dental Care - Title XIX only	0	0	0	0	0	0	0	0	0
	SPECIAL PURPOSE COST CENTERS									
51	Support Surfaces	0	0	0	0	0	0	0	0	0
52	Other Ancillary Service Cost Center	0	0	0	0	0	0	0	0	0
	NON-REIMBURSABLE COST CENTERS									
60	Clinic	0	0	0	0	0	0	0	0	0
63	Other Outpatient Service Cost	0	0	0	0	0	0	0	0	0
70	Home Health Agency Cost	0	0	0	0	0	0	0	0	0
71	Ambulance	0	0	0	0	0	0	0	0	0
74	Other Reimbursable Cost	0	0	0	0	0	0	0	0	0
84	Other Special Purpose Cost	0	0	0	0	0	0	0	0	0
89	Subtotals	0	450,112	42,415	492,527	12,633	64,594	21,740	19,102	6,710
90	Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0	0	0
91	Barber and Beauty Shop	0	0	0	0	0	0	0	0	0
92	Physicians Private Offices	0	0	0	0	0	0	0	0	0
93	Nonpaid Workers	0	0	0	0	0	0	0	0	0
94	Patients Laundry	0	0	0	0	0	0	0	0	0
95	Other Non Reimbursable Cost	0	0	0	0	0	0	0	0	0
98	Cross Foot Adjustments		0	0		0	0	0	0	0
99	Negative Cost Center		0	0		0	0	0	0	0
100	TOTAL	0	450,112	42,415	492,527	12,633	64,594	21,740	19,102	6,710

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2023 to 12/31/2023

Worksheet B Part II Tuesday, May 28, 2024 at 8:18:35 AM

ALLOCATION OF CAPITAL - RELATED COSTS

		Dietary (Meals Served) 8	Nursing Adminis-tration (Patient Days) 9	Central Services & Supply (Patient Days) 10	Pharmacy (Patient Days) 11	Medical Records & Library (Patient Days) 12	Social Service (Patient Days) 13	Activities SERVICE (Patient Days) 15	SubTotal 16	Adjustments 17
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	78,681								
9	Nursing Administration	0	24,640							
10	Central Services & Supply	0	0	5,255						
11	Pharmacy	0	0	0	11					
12	Medical Records & Library	0	0	0	0	2,269				
13	Social Service	0	0	0	0	0	4,544			
15	Activities	0	0	0	0	0	0	17,421		
	ANCILLARY SERVICE COST CENTERS									
30	Skilled Nursing Facility	78,681	24,640	5,255	11	2,269	4,544	17,421	459,573	0
31	Nursing Facility	0	0	0	0	0	0	0	0	0
33	Other Long Term Care	0	0	0	0	0	0	0	0	0
	OTHER REIMBURSABLE COST CENTERS									
40	Radiology	0	0	0	0	0	0	0	251	0
41	Laboratory	0	0	0	0	0	0	0	294	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	0	0	0	0	0	0	13,808	0
45	Occupational Therapy	0	0	0	0	0	0	0	10,116	0
46	Speech Pathology	0	0	0	0	0	0	0	3,936	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	1,605	0
49	Drugs Charged to Patients	0	0	0	0	0	0	0	2,944	0
50	Dental Care - Title XIX only	0	0	0	0	0	0	0	0	0
	SPECIAL PURPOSE COST CENTERS									
51	Support Surfaces	0	0	0	0	0	0	0	0	0
52	Other Ancillary Service Cost Center	0	0	0	0	0	0	0	0	0
	NON-REIMBURSABLE COST CENTERS									
60	Clinic	0	0	0	0	0	0	0	0	0
63	Other Outpatient Service Cost	0	0	0	0	0	0	0	0	0
70	Home Health Agency Cost	0	0	0	0	0	0	0	0	0
71	Ambulance	0	0	0	0	0	0	0	0	0
74	Other Reimbursable Cost	0	0	0	0	0	0	0	0	0
84	Other Special Purpose Cost	0	0	0	0	0	0	0	0	0
89	Subtotals	78,681	24,640	5,255	11	2,269	4,544	17,421	492,527	0
90	Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0	0	0
91	Barber and Beauty Shop	0	0	0	0	0	0	0	0	0
92	Physicians Private Offices	0	0	0	0	0	0	0	0	0
93	Nonpaid Workers	0	0	0	0	0	0	0	0	0
94	Patients Laundry	0	0	0	0	0	0	0	0	0
95	Other Non Reimbursable Cost	0	0	0	0	0	0	0	0	0
98	Cross Foot Adjustments	0	0	0	0	0	0	0		0
99	Negative Cost Center	0	0	0	0	0	0	0		0
100	TOTAL	78,681	24,640	5,255	11	2,269	4,544	17,421	492,527	0

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2023 to 12/31/2023

Worksheet B Part II Tuesday, May 28, 2024 at 8:18:35 AM

ALLOCATION OF CAPITAL - RELATED COSTS

		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	
15	Activities	
	ANCILLARY SERVICE COST CENTERS	
30	Skilled Nursing Facility	459,573
31	Nursing Facility	0
33	Other Long Term Care	0
	OTHER REIMBURSABLE COST CENTERS	
40	Radiology	251
41	Laboratory	294
42	Intravenous Therapy	0
43	Oxygen (Inhalation) Therapy	0
44	Physical Therapy	13,808
45	Occupational Therapy	10,116
46	Speech Pathology	3,936
47	Electrocardiology	0
48	Medical Supplies Charged to Patients	1,605
49	Drugs Charged to Patients	2,944
50	Dental Care - Title XIX only	0
	SPECIAL PURPOSE COST CENTERS	
51	Support Surfaces	0
52	Other Ancillary Service Cost Center	0
	NON-REIMBURSABLE COST CENTERS	
60	Clinic	0
63	Other Outpatient Service Cost	0
70	Home Health Agency Cost	0
71	Ambulance	0
74	Other Reimbursable Cost	0
84	Other Special Purpose Cost	0
89	Subtotals	492,527
90	Gift, Flower, Coffee Shops & Canteen	0
91	Barber and Beauty Shop	0
92	Physicians Private Offices	0
93	Nonpaid Workers	0
94	Patients Laundry	0
95	Other Non Reimbursable Cost	0
98	Cross Foot Adjustments	
99	Negative Cost Center	
100	TOTAL	492,527

The Optimizer Systems, LLC WinLASH 2540 System [Version: 10.5.3]
In lieu of Form CMS-2540-10

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2023 to 12/31/2023

Worksheet B-1 Tuesday, May 28, 2024 at 8:18:35 AM

COST ALLOCATION - STATISTICAL BASIS

		Cap Rel Build & Fixtures (Square Feet) 1	Cap Rel Movable Equipment (Square Feet) 2	Employee Benefits (Gross Salaries) 3	Reconcil-iation 4A	Adminis-trative & General (Accum. Cost) 4	Plant Oper Maint. & Repair (Square Feet) 5	Laundry & Linen Service (Patient Days) 6	House-keeping (Square Feet) 7	Dietary (Meals Served) 8
1	Cap Rel Costs - Bldgs & Fixtures	39,728								
2	Cap Rel Costs - Movable Equipment		39,728							
3	Employee Benefits	1,019	1,019	5,847,447						
4	Administrative & General	5,139	5,139	408,776	-3,334,581	9,728,071				
5	Plant Operation, Maint. & Repairs	1,390	1,390	90,691	0	649,471	32,180			
6	Laundry & Linen Service	1,272	1,272	222,683	0	299,950	1,272	36,890		
7	Housekeeping	318	318	121,917	0	344,655	318	0	30,590	
8	Dietary	5,290	5,290	452,060	0	1,112,646	5,290	0	5,290	110,670
9	Nursing Administration	1,559	1,559	356,354	0	474,092	1,559	0	1,559	0
10	Central Services & Supply	279	279	0	0	232,971	279	0	279	0
11	Pharmacy	0	0	0	0	1,667	0	0	0	0
12	Medical Records & Library	110	110	75,325	0	97,184	110	0	110	0
13	Social Service	290	290	62,469	0	83,317	290	0	290	0
15	Activities	1,164	1,164	171,587	0	237,685	1,164	0	1,164	0
	ANCILLARY SERVICE COST CENTERS									
30	Skilled Nursing Facility	20,177	20,177	3,173,739	0	4,908,489	20,177	36,890	20,177	110,670
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	37,807	0	0	0	0
41	Laboratory	0	0	0	0	44,313	0	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	728	728	382,821	0	497,567	728	0	728	0
45	Occupational Therapy	570	570	234,330	0	306,110	570	0	570	0
46	Speech Pathology	219	219	94,695	0	123,561	219	0	219	0
47	Electrocardiology	0	0	0	0	0	0	0	0	0
48	Medical Supplies Charged to Patients	120	120	0	0	1,488	120	0	120	0
49	Drugs Charged to Patients	84	84	0	0	275,098	84	0	84	0
50	Dental Care - Title XIX only	0	0	0	0	0	0	0	0	0
	SPECIAL PURPOSE COST CENTERS									
51	Support Surfaces	0	0	0	0	0	0	0	0	0
52	Other Ancillary Service Cost Center	0	0	0	0	0	0	0	0	0
	NON-REIMBURSABLE COST CENTERS									
60	Clinic	0	0	0	0	0	0	0	0	0
63	Other Outpatient Service Cost	0	0	0	0	0	0	0	0	0
70	Home Health Agency Cost	0	0	0	0	0	0	0	0	0
71	Ambulance	0	0	0	0	0	0	0	0	0
74	Other Reimbursable Cost	0	0	0	0	0	0	0	0	0
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	39,728	39,728	5,847,447	-3,334,581	9,728,071	32,180	36,890	30,590	110,670
90	Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0	0	0
91	Barber and Beauty Shop	0	0	0	0	0	0	0	0	0
92	Physicians Private Offices	0	0	0	0	0	0	0	0	0
93	Nonpaid Workers	0	0	0	0	0	0	0	0	0
94	Patients Laundry	0	0	0	0	0	0	0	0	0
95	Other Non Reimbursable Cost	0	0	0	0	0	0	0	0	0
98	Cross Foot Adjustments	0	0	0	0	0	0	0	0	0
99	Negative Cost Center	0	0	0	0	0	0	0	0	0
102	Cost to be Allocated per Bp1	450,112	42,415	1,614,845	0	3,334,581	872,096	437,239	471,413	1,718,923

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2023 to 12/31/2023

Worksheet B-1 Tuesday, May 28, 2024 at 8:18:35 AM

COST ALLOCATION - STATISTICAL BASIS

		Nursing Administration (Patient Days) 9	Central Services & Supply (Patient Days) 10	Pharmacy (Patient Days) 11	Medical Records & Library (Patient Days) 12	Social Service (Patient Days) 13	Activities SERVICE (Patient Days) 15
1	Cap Rel Costs - Bldgs & Fixtures						
2	Cap Rel Costs - Movable Equipment						
3	Employee Benefits						
4	Administrative & General						
5	Plant Operation, Maint. & Repairs						
6	Laundry & Linen Service						
7	Housekeeping						
8	Dietary						
9	Nursing Administration	36,890					
10	Central Services & Supply	0	36,890				
11	Pharmacy	0	0	36,890			
12	Medical Records & Library	0	0	0	36,890		
13	Social Service	0	0	0	0	36,890	
15	Activities	0	0	0	0	0	36,890
	ANCILLARY SERVICE COST CENTERS						
30	Skilled Nursing Facility	36,890	36,890	36,890	36,890	36,890	36,890
31	Nursing Facility	0	0	0	0	0	0
33	Other Long Term Care	0	0	0	0	0	0
	OTHER REIMBURSABLE COST CENTERS						
40	Radiology	0	0	0	0	0	0
41	Laboratory	0	0	0	0	0	0
42	Intravenous Therapy	0	0	0	0	0	0
43	Oxygen (Inhalation) Therapy	0	0	0	0	0	0
44	Physical Therapy	0	0	0	0	0	0
45	Occupational Therapy	0	0	0	0	0	0
46	Speech Pathology	0	0	0	0	0	0
47	Electrocardiology	0	0	0	0	0	0
48	Medical Supplies Charged to Patients	0	0	0	0	0	0
49	Drugs Charged to Patients	0	0	0	0	0	0
50	Dental Care - Title XIX only	0	0	0	0	0	0
	SPECIAL PURPOSE COST CENTERS						
51	Support Surfaces	0	0	0	0	0	0
52	Other Ancillary Service Cost Center	0	0	0	0	0	0
	NON-REIMBURSABLE COST CENTERS						
60	Clinic	0	0	0	0	0	0
63	Other Outpatient Service Cost	0	0	0	0	0	0
70	Home Health Agency Cost	0	0	0	0	0	0
71	Ambulance	0	0	0	0	0	0
74	Other Reimbursable Cost	0	0	0	0	0	0
80	Malpractice Premiums & Paid Losses	0	0	0	0	0	0
84	Other Special Purpose Cost	0	0	0	0	0	0
89	Subtotal	36,890	36,890	36,890	36,890	36,890	36,890
90	Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0
91	Barber and Beauty Shop	0	0	0	0	0	0
92	Physicians Private Offices	0	0	0	0	0	0
93	Nonpaid Workers	0	0	0	0	0	0
94	Patients Laundry	0	0	0	0	0	0
95	Other Non Reimbursable Cost	0	0	0	0	0	0
98	Cross Foot Adjustments	0	0	0	0	0	0
99	Negative Cost Center	0	0	0	0	0	0
102	Cost to be Allocated per Bp1	702,876	324,690	2,238	135,173	124,204	368,641

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2023 to 12/31/2023

Worksheet B-1 Tuesday, May 28, 2024 at 8:18:35 AM

COST ALLOCATION - STATISTICAL BASIS

		Cap Rel Build & Fixtures (Square Feet) 1	Cap Rel Movable Equipment (Square Feet) 2	Employee Benefits (Gross Salaries) 3	Reconcil-iation 4A	Adminis-trative & General (Accum. Cost) 4	Plant Oper Maint. & Repair (Square Feet) 5	Laundry & Linen Service (Patient Days) 6	House-keeping (Square Feet) 7	Dietary (Meals Served) 8
103	Unit Cost Multiplier per Bp1	11.329843	1.067635	0.276162	0.000000	0.342779	27.100559	11.852507	15.410690	15.531969
104	Cost to be Allocated per Bp2	0	0	12,633	0	64,594	21,740	19,102	6,710	78,681
105	Unit Cost Multiplier per Bp2	0.000000	0.000000	0.002160	0.000000	0.006640	0.675575	0.517810	0.219353	0.710951

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2023 to 12/31/2023

Worksheet B-1 Tuesday, May 28, 2024 at 8:18:35 AM

COST ALLOCATION - STATISTICAL BASIS

		Nursing Adminis-tration (Patient Days) 9	Central Services & Supply (Patient Days) 10	Pharmacy (Patient Days) 11	Medical Records & Library (Patient Days) 12	Social Service (Patient Days) 13	Activities SERVICE (Patient Days) 15
103	Unit Cost Multiplier per Bp1	19.053294	8.801572	0.060667	3.664218	3.366874	9.992979
104	Cost to be Allocated per Bp2	24,640	5,255	11	2,269	4,544	17,421
105	Unit Cost Multiplier per Bp2	0.667932	0.142451	0.000298	0.061507	0.123177	0.472242

The Optimizer Systems, LLC WinLASH 2540 System [Version: 10.5.3]
In lieu of Form CMS-2540-10

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2023 to 12/31/2023

Worksheet B-2 Tuesday, May 28, 2024 at 8:18:35 AM

Post Step Down Adjustments

	Description	Worksheet B Part No.	Worksheet B Line No.	Amount
#	1	2	3	4

Worksheet has no records.

The Optimizer Systems, LLC WinLASH 2540 System [Version: 10.5.3]
In lieu of Form CMS-2540-10

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2023 to 12/31/2023

Worksheet C Tuesday, May 28, 2024 at 8:18:35 AM

Ratio of Cost of Charges
for Ancillary and Outpatient Cost Centers

CMS #	COST CENTER	Total 1	Total Charges 2	Ratio 3
	ANCILLARY SERVICE COST CENTERS			
	OUTPATIENT SERVICE COST CENTERS			
40	Radiology	50,766	37,807	1.342767
41	Laboratory	59,503	238,490	0.249499
42	Intravenous Therapy	0	0	0.000000
43	Oxygen (Inhalation) Therapy	0	0	0.000000
44	Physical Therapy	699,071	771,400	0.906237
45	Occupational Therapy	435,269	924,263	0.470936
46	Speech Pathology	175,225	576,177	0.304117
47	Electrocardiology	0	0	0.000000
48	Medical Supplies Charged to Patients	7,099	0	0.000000
49	Drugs Charged to Patients	372,966	274,056	1.360912
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	9,644	0.000000
100	TOTAL	1,799,899	2,831,837	

The Optimizer Systems, LLC WinLASH 2540 System [Version: 10.5.3]
In lieu of Form CMS-2540-10

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2023 to 12/31/2023

Worksheet D Part I Tuesday, May 28, 2024 at 8:18:35 AM

Skilled Nursing Facility
Title XVIII

PART I - ANCILLARY COST APPORTIONMENT

CMS #	Cost Center Description	Ratio of cost to charges 1	Health Care Program Charges Part A 2	Health Care Program Charges Part B 3	Health Care Program Cost Part A 4	Health Care Program Cost Part B 5
	ANCILLARY SERVICE COST CENTERS					
40	Radiology	1.342767	0	0	0	0
41	Laboratory	0.249499	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	0.906237	379,657	0	344,059	0
45	Occupational Therapy	0.470936	398,962	0	187,886	0
46	Speech Pathology	0.304117	153,976	0	46,827	0
47	Electrocardiology	0.000000	0	0	0	0
48	Medical Supplies Charged to Patients	0.000000	0	0	0	0
49	Drugs Charged to Patients	1.360912	249,260	0	339,221	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		1,181,855	0	917,993	0

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2023 to 12/31/2023

Worksheet D Part II Tuesday, May 28, 2024 at 8:18:35 AM

Skilled Nursing Facility
Title XVIII

Part II - APPORTIONMENT OF VACCINE COST

#	Description	Amount
1	Drugs charged to patients - RCC	1.360912
2	Program vaccine charges	670
3	Program costs	912

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

		Total Cost (From Worksheet B, Part I, Col 18) 1	Nursing & Allied Health (From Wkst B Part I, Col 14) 2	Ratio of Nursing & Allied Health Costs To Total Costs - Part A (Col 2 / Col 1) 3	Program Part A Cost (From Wkst D Part I, Col 4) 4	Part A Nursing & Allied Health Costs for Pass Through (Col 3 X Col 4) 5
40	Radiology	0	0	0.000000	0	0
41	Laboratory	0	0	0	0	0
42	Intravenous Therapy	0	0	0	0	0
43	Oxygen (Inhalation) Therapy	0	0	0	0	0
44	Physical Therapy	0	0	0	344,059	0
45	Occupational Therapy	0	0	0	187,886	0
46	Speech Pathology	0	0	0	46,827	0
47	Electrocardiology	0	0	0	0	0
48	Medical Supplies Charged to Patients	0	0	0	0	0
49	Drugs Charged to Patients	0	0	0	339,221	0
50	Dental Care - Title XIX only	0	0	0	0	0
51	Support Surfaces	0	0	0	0	0
100	TOTAL	0	0		917,993	0

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Nursing Facility
Title XVIII

PART I - CALCULATION OF INPATIENT ROUTINE COSTS

CMS #	DESCRIPTION	AMOUNT	
1	Inpatient days incl. private	36,890	
2	Private room days	0	
3	Inpatient days incl. Program prvt.	6,375	
4	Med. nec. Program prvt. room days	0	
5	Total general Inpatient routine svc.s co	11,262,753	
	PRIVATE ROOM DIFFERENTIAL ADJUSTMENT		
6	General Inpatient routine service charge	3,346,875	
7	General Inpatient routine service RCC		3.365155
8	Private room charges	0	
9	Avg. private room per diem charge		0.00
10	Semi-private room charges	0	
11	Avg. semi-private room per diem charge		0.00
12	Avg. private room charge diff.		0.00
13	Avg. private room cost diff.		0.00
14	Private room cost diff. adjustment	0	
15	General Inpatient routine service cost n	11,262,753	
	PROGRAM INPATIENT ROUTINE SERVICE COSTS		
16	Adjusted general Inpatient per diem cost		305.31
17	Program routine service cost	1,946,351	
18	Med. nec. program prvt. room cost	0	
19	Total program general Inpatient cost	1,946,351	
20	Capital related cost allocated to inpati	459,573	
21	Per diem capital related costs		12.46
22	Program capital related cost	79,433	
23	Inpatient routine service cost	1,866,918	
24	Aggregate charges to beneficiaries for e	0	
25	Total program routine service costs for	1,866,918	
26	Per diem limitation		0.00
27	I/p routine service cost limitation	0	
28	Reimbursable Inpatient routine service c	0	

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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

Line No.	Item Description	Amounts	
1	Total inpatient days (see instructions)	36,890	
2	Program inpatient days (see instructions)	6,375	
3	Total Nursing & Allied Health costs (see instructions)	0	
4	Nursing & Allied Health ratio (Line 2 divided by line 1)		0.172811
5	Program Nursing & Allied Health costs for pass-through (Line 3 times line 4)	0	

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ARISTACARE AT NORWOOD TERRACE
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Calculation of Reimbursement Settlement
Title XVIII

PART I - SNF REIMBURSEMENT UNDER PPS

PART A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF REIMBURSEMENT

1	Inpatient PPS amount (See Instructions)	5,295,278
2	Nursing and Allied Health Education Activities (pass through payments)	0
3	Subtotal	5,295,278
4	Primary payor amounts	0
5	Coinsurance	973,200
6	Reimbursable bad debts (From your records)	760,837
7	Reimbursable bad debts for dual eligible beneficiaries (See instructions)	549,029
8	Adjusted reimbursable bad debts. (See instructions)	494,544
9	Recovery of bad debts - for statistical records only	0
10	Utilization review	0
11	Subtotal	4,816,622
12	Interim payments (See instructions)	4,331,823
13	Tentative adjustment	0
14	Other adjustment (See instructions)	0
14.50	Demonstration payment adjustment amount before sequestration	0
14.55	Demonstration payment adjustment amount after sequestration	0
14.75	Sequestration for non-claims based amounts (See instructions)	9,891
14.99	Sequestration adjustment (See instructions)	86,442
15	Balance due provider/program	388,466
16	Protested amounts (Nonallowable cost report items)	0

PART I - SNF REIMBURSEMENT UNDER PPS

PART B - ANCILLARY SERVICES COMPUTATION OF REIMBURSEMENT LESSER OF COST OR CHARGES

17	Ancillary services Part B	0
18	Vaccine cost	912
19	Total reasonable costs	912
20	Medicare Part B ancillary charges	670
21	Cost of covered services	670
22	Primary payor amounts	0
23	Coinsurance and deductibles	0
24	Reimbursable bad debts	0
24.01	Reimbursable bad debts for dual eligible beneficiaries (see inst	0
24.02	Adjusted reimbursable bad debts (see instructions)	0
25	Subtotal	670
26	Interim adjustment	591
27	Tentative adjustment	0
28	Other adjustments (See instructions) Specify	0
28.50	Demonstration payment adjustment amount before sequestration	0
28.55	Demonstration payment adjustment amount after sequestration	0
28.99	Sequestration amount (see instructions)	13
29	Balance due provider/program	66
30	Protested amounts (Nonallowable cost report items)	0

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ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2023 to 12/31/2023

Worksheet E-1 Tuesday, May 28, 2024 at 8:18:35 AM

Analysis of Payments to Providers for Service Rendered

CMS #	DESCRIPTION	Inpatient Part A Mo/Day/Year 1	Inpatient Part A Amount 2	Part B Mo/Day/Year 3	Part B Amount 4
1	Total interim payments paid to provider		4,283,857		591
2	Interim payments payable on individual bills, eithe		0		0
3.01	Lump sums ... to Provider	07/18/2023	47,966		0
3.02	Lump sums ... to Provider		0		0
3.03	Lump sums ... to Provider		0		0
3.04	Lump sums ... to Provider		0		0
3.05	Lump sums ... to Provider		0		0
3.50	Lump sums ... to Program		0		0
3.51	Lump sums ... to Program		0		0
3.52	Lump sums ... to Program		0		0
3.53	Lump sums ... to Program		0		0
3.54	Lump sums ... to Program		0		0
3.99	SUBTOTAL		47,966		0
4	TOTAL INTERIM PAYMENTS		4,331,823		591

TO BE COMPLETED BY CONTRACTOR

5	Items Below for INTERMEDIARIES:		
5.01	Settlement ... to Provider	0	0
5.02	Settlement ... to Provider	0	0
5.03	Settlement ... to Provider	0	0
5.50	Settlement ... to Program	0	0
5.51	Settlement ... to Program	0	0
5.52	Settlement ... to Program	0	0
5.99	SUBTOTAL	0	0
6.01	Net settlement ... to Provider	0	0
6.50	Net settlement ... to Program	0	0
7	TOTAL MEDICARE PROGRAM LIABILITY	0	0

Name of Contractor: _____ Contractor Number: _____

8	Name of Contractor/Number	0	0

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ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
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Worksheet G Tuesday, May 28, 2024 at 8:18:35 AM

BALANCE SHEET

CMS #	ASSETS (omit cents)	General Fund 1	Specific Purpose Fund 2	Endowment Fund 3	Plant Fund 4
	CURRENT ASSETS				
1	Cash on hand and in banks	868,495	0	0	0
2	Temporary investments	0	0	0	0
3	Notes receivable	0	0	0	0
4	Accounts receivable	1,622,191	0	0	0
5	Other receivables	13,931	0	0	0
6	Less: allowances for uncollectible notes and accounts receivable	145,232	0	0	0
7	Inventory	5,000	0	0	0
8	Prepaid expenses	182,945	0	0	0
9	Other current assets	0	0	0	0
10	Due from other funds	0	0	0	0
11	TOTAL CURRENT ASSETS	2,547,330	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	2,259,457	0	0	0
18	Less: Accumulated amortization	2,029,917	0	0	0
19	Fixed equipment	0	0	0	0
20	Less: Accumulated depreciation	0	0	0	0
21	Automobiles and trucks	47,400	0	0	0
22	Less: Accumulated depreciation	47,400	0	0	0
23	Major movable equipment	2,240,643	0	0	0
24	Less: Accumulated depreciation	2,100,853	0	0	0
25	Minor equipment depreciable	0	0	0	0
26	Minor equipment nondepreciable	0	0	0	0
27	Other fixed assets	0	0	0	0
28	TOTAL FIXED ASSETS	369,330	0	0	0
	OTHER ASSETS				
29	Investments	0	0	0	0
30	Deposits on leases	0	0	0	0
31	Due from owners/officers	0	0	0	0
32	Other assets	855,833	0	0	0
33	TOTAL OTHER ASSETS	855,833	0	0	0
34	TOTAL ASSETS	3,772,493	0	0	0

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2023 to 12/31/2023

Worksheet G Tuesday, May 28, 2024 at 8:18:35 AM

BALANCE SHEET

CMS #	LIABILITIES AND FUND BALANCES (omit cents)	General Fund 1	Specific Purpose Fund 2	Endowment Fund 3	Plant Fund 4
	CURRENT LIABILITIES				
35	Accounts payable	909,543	0	0	0
36	Salaries, wages & fees payable	439,952	0	0	0
37	Payroll taxes payable	45,415	0	0	0
38	Notes & loans payable (short term)	0	0	0	0
39	Deferred income	0	0	0	0
40	Accelerated payments	0			
41	Due to other funds	0	0	0	0
42	Other current liabilities	198,422	0	0	0
43	TOTAL CURRENT LIABILITIES	1,593,332	0	0	0
	LONG TERM LIABILITIES				
44	Mortgage payable	0	0	0	0
45	Notes payable	0	0	0	0
46	Unsecured loans	0	0	0	0
47	Loans from owners	0	0	0	0
48	Other long term liabilities	0	0	0	0
49		0	0	0	0
50	TOTAL LONG TERM LIABILITIES	0	0	0	0
51	TOTAL LIABILITIES	1,593,332	0	0	0
	CAPITAL ACCOUNTS				
52	General fund balance	2,179,161			
53	Specific purpose fund		0		
54	Donor created - endowment fund balance - restricted		0	0	
55	Donor created - endowment fund balance - unrestricted			0	
56	Governing body created - endowment fund balance			0	
57	Plant fund balance - invested in plant				0
58	Plant fund balance - reserve for plant improvement, replacement and expansion				0
59	TOTAL FUND BALANCES	2,179,161	0	0	0
60	TOTAL LIABILITIES & FUND BALANCES	3,772,493	0	0	0

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Period from 1/1/2023 to 12/31/2023

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STATEMENT OF CHANGES IN FUND BALANCES

		GENERAL FUND		SPECIFIC PURPOSE FUND		ENDOWMENT FUND		PLANT FUND	
		1	2	3	4	5	6	7	8
1	Fund balances - beginning		3075502		0		0		0
2	Net income (loss)		1710034						
3	Total		4785536		0		0		0
4	Additions (Credit adjustments)	0		0		0		0	
5		0		0		0		0	
6		0		0		0		0	
7		0		0		0		0	
8		0		0		0		0	
9		0		0		0		0	
10	Total Additions		0		0		0		0
11	Subtotal		4785536		0		0		0
12	Deductions (Debit adjustments)	0		0		0		0	
13		2606375		0		0		0	
14		0		0		0		0	
15		0		0		0		0	
16		0		0		0		0	
17		0		0		0		0	
18	Total deductions		2606375		0		0		0
19	Fund balances - ending		2179161		0		0		0

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Provider CCN: 31-5217
Period from 1/1/2023 to 12/31/2023

Worksheet G-2 Part I Tuesday, May 28, 2024 at 8:18:35 AM

Statement of Patient Revenues and Operating Expenses

PART I - PATIENT REVENUES

CMS #	REVENUE CENTER	Inpatient 1	Outpatient 2	Total 3
	GENERAL INPATIENT ROUTINE CARE SERVICES			
1	Skilled Nursing Facility	14,486,270		14,486,270
2	Nursing Facility	0		0
4	Other Long Term Care	0		0
5	Total general Inpatient care services	14,486,270		14,486,270
	ALL OTHER CARE SERVICES			
6	Ancillary services	729,883	0	729,883
7	Clinic		0	0
8	Home Health Agency Cost		0	0
9	Ambulance		0	0
13		0		
14	Total Patient Revenues	15,216,153	0	15,216,153

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ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2023 to 12/31/2023

Worksheet G-2 Part II Tuesday, May 28, 2024 at 8:18:35 AM

Statement of Patient Revenues and Operating Expenses

PART II - OPERATING EXPENSES

CMS #	Description		
1	Operating Expenses		13,394,547
2	Additions	0	
3		0	
4		0	
5		0	
6		0	
7		0	
8	Total Additions		0
9	Deductions	0	
10		0	
11		0	
12		0	
13		0	
14	Total Deductions		0
15	Total Operating Expenses		13,394,547

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ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2023 to 12/31/2023

Worksheet G-3 Tuesday, May 28, 2024 at 8:18:35 AM

Statement of Revenues and Expenses

CMS #	Description		
1	Total Patient Revenues		15,216,153
2	Less: contractual allowances and ...		257,898
3	Net Patient Revenues (Line 1 - 2)		14,958,255
4	Less: total operating expenses		13,394,547
5	Net income from service to patients (Line 3 - 4)		1,563,708
	Other Income:		
6	Contributions, donations, bequests, etc.	0	
7	Income from investments	143,301	
8	Revenues from communications (Telephone and Internet service)	20	
9	Revenues from television and radio service	0	
10	Purchase discounts	0	
11	Rebates and refunds of expenses	0	
12	Parking lot receipts	0	
13	Revenue from laundry and linen service	0	
14	Revenue from meals sold to employees and guests	0	
15	Revenue from rental of living quarters	0	
16	Revenue from sale of medical and surgical supplies to other than patients	0	
17	Revenue from sale of drugs to other than patients	0	
18	Revenue from sale of medical records and abstracts	306	
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	2,699	
24.02		0	
24.03		0	
24.04		0	
24.05	PPP Forgiveness	0	
24.06		0	
24.50	COVID-19 PHE Funding	0	
25	Total other income		146,326
26	Total		1,710,034
27	Other Expenses (specify)	0	
28		0	
29		0	
29.01		0	
30	Total other expenses		0
31	Net income (or loss) for the period		1,710,034