

**NORWOOD TERRACE HEALTH CENTER, LLC
D/B/A ARISTACARE AT NORWOOD TERRACE**

Financial Statements

December 31, 2024

**SAUL N.
FRIEDMAN & CO.**

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

NORWOOD TERRACE HEALTH CENTER, LLC
D/B/A ARISTACARE AT NORWOOD TERRACE
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December 31, 2024

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INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statements

Opinion

We have audited 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 sheets as of December 31, 2024, and the related statements of income and members' equity and cash flows for the year then ended, and the related notes to the financial statements.

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

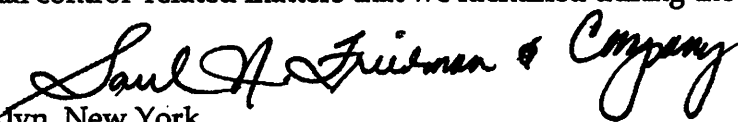
Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Norwood Terrace Health Center, 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 Norwood Terrace Health Center, LLC's ability to continue as a going concern for a reasonable period of time.

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


Brooklyn, New York
May 15, 2025

**NORWOOD TERRACE HEALTH CENTER, LLC
D/B/A ARISTACARE AT NORWOOD TERRACE**

*Balance Sheet
December 31, 2024*

ASSETS

Current assets:

Cash	\$ 1,813,193
Cash - restricted	26,405
Accounts receivable -net	1,536,723
Prepaid expenses	189,881
Due from related entities	17,202
Escrow deposits	<u>8,082</u>

Total current assets 3,591,486

Property and equipment, net 370,595

Other assets:

Intangible assets, net	<u>855,833</u>
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Total Assets \$ 4,817,914

LIABILITIES AND MEMBERS' EQUITY

Current liabilities:

Accounts payable	\$ 910,364
Accrued expenses	648,930
Accrued and withheld taxes	53,295
Patients' funds and deposits payable	<u>101,362</u>

Total liabilities 1,713,951

Members' Equity 3,103,963

Total Liabilities and Members' Equity \$ 4,817,914

NORWOOD TERRACE HEALTH CENTER, LLC
D/B/A ARISTACARE AT NORWOOD TERRACE
Statement of Income and Members' Equity
Year Ended December 31, 2024

Revenues	\$ 14,965,377
Operating expenses	<u>13,237,256</u>
Income from operations	1,728,121
Non-operating revenue (expenses)	
Interest income	2,584
Interest expense	<u>(10,631)</u>
Net income	1,720,074
Members' equity at beginning of year	2,179,161
Members' distributions	<u>(795,272)</u>
Members' equity at end of year	\$ 3,103,963

See independent auditors' report
and notes to the financial statement.

**NORWOOD TERRACE HEALTH CENTER, LLC
D/B/A ARISTACARE AT NORWOOD TERRACE**

***Statement of Cash Flows
Year Ended December 31, 2024***

Cash flows from operating activities:	
Net income	\$ 1,720,074
 Adjustments to reconcile net income to net cash provided by (used in) operating activities:	
Depreciation	78,275
 Changes in operating assets and liabilities:	
Accounts receivable	(52,381)
Prepaid expenses	(1,936)
Accounts payable	821
Accrued expenses	108,424
Patients' funds and deposits payable	<u>11,374</u>
 Net cash provided by operating activities	1,864,651
 Cash flows from investing activities:	
Purchase of equipment	(79,540)
 Cash flows from financing activities:	
Members' distributions	(795,272)
Net loans to related entities	<u>(15,743)</u>
 Net cash used in financing activities	<u>(811,015)</u>
 Net increase in cash and restricted cash	974,096
 Cash and restricted cash - at beginning of year	<u>873,584</u>
 Cash and restricted cash - at end of year	\$ 1,847,680

Supplemental disclosure of cash flow information:

Cash paid during the year for:	
Interest	\$ 10,631

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

Principal Business Activity

Nature of Operations

Norwood Terrace Health Center, LLC, (the “Company”) was formed in the State of New Jersey on March 1, 2000, with a perpetual life. The limited liability company was licensed to operate a long-term care facility consisting of 120 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 \$108,522.

Cash and Cash Equivalents and Restricted Funds

Cash and cash equivalents consist primarily of cash on deposit, certificates of deposit, money market accounts, and investment grade commercial paper that are readily convertible into cash and purchased with an original maturity of three months or less.

Restricted Funds

The Company maintains an escrow deposit account as required by the landlord. This amount was classified as restricted cash for purposes of the statement of cash flows.

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	\$ 1,813,193
Restricted cash for residents	26,405
Escrows - restricted	8,082
Total	<u>\$ 1,847,680</u>

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

Property and equipment

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

Income taxes

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

Estimates

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

Revenue Recognition

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

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

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

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

Revenue Recognition (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.

NORWOOD TERRACE HEALTH CENTER, LLC
D/B/A ARISTACARE AT NORWOD TERRACE
Notes to Financial Statements
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.

Note 2 – Advertising:

Advertising expenses were \$71,303 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	\$ 2,732,502
Leasehold improvements	10	1,894,538
		<u>4,267,040</u>
Less accumulated depreciation		<u>(4,256,445)</u>
		<u>\$ 370,595</u>

Depreciation expense was \$78,274, for the year.

Note 4 – Revenues:

Approximately 49% of revenue was derived from billings to the New Jersey Department of Health for stays by Medicaid patients.

Approximately 32% of revenue was derived from billings to the Federal government for stays by Medicare patients covered by Part A and for services provided which are covered by Medicare Part B.

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

Note 5 – Leases:

Lease Policies:

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

No additional leases were capitalized in 2024.

Description of leases:

The lease agreement between Norwood Estates, LLC (Lessor) and Norwood Terrace Health Center, LLC (Tenant), effective from the year 2000, for a 30-year term, governs the leasing of a nursing home and adult day care facility at 40-44 Norwood Avenue, Plainfield, New Jersey. The Tenant pays an initial annual rent of \$723,000 (\$60,250 monthly), subject to adjustments every five years based on operational performance metrics and economic indices, with potential modifications tied to Medicaid reimbursement structures. The Tenant is responsible for all additional rent, including taxes, utilities, and insurance, and must maintain the premises in compliance with applicable laws, covering all repairs and improvements. The lease includes provisions for default, termination, insurance, condemnation, and a right of first refusal for the Tenant to lease the premises post-term under specified conditions, with the facility to be surrendered in good condition at the end of the term.

As of 2012, the landlord and management have disregarded the lease, and on an annual basis, 30 days prior to the year's end, both Parties engage in a strategic review to establish a new lease payment agreement for the year, meticulously aligning the terms with the operational performance and financial outcomes of the facility. This collaborative process ensures that the annually revised lease payments agreement reflects the evolving dynamics of the healthcare operations, fostering a mutually beneficial arrangement that supports the continued excellence and sustainability of the facility's services.

As such, no right-of-use asset or liability was established, and future minimum annual lease payments cannot be calculated.

Note 6 – Economic Dependency:

During the year, the Company purchased a substantial portion of its services from three vendors. Purchases from these vendors were approximately \$603,319. The balances due to these vendors and included in accounts payable at December 31, 2024, was \$238,781.

Note 7 – Concentration of Credit Risk:

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

As of December 31, 2024, the Company had approximately 44% of its receivables due from the New Jersey Department of Health, and 27% of its receivables due from the Federal government for Medicare recipients.

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

Note 8 – 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 \$1,103,368. At December 31, 2024, there was a prepayment of \$6,817.

Note 9 – Employee Benefit Plans:

The Company implemented a qualified Salary Reduction Profit Sharing Plan (the “Plan”) for eligible non-union employees under section 401(K) of the Internal Revenue Code. The Plan provides for voluntary employee contributions through salary reductions and voluntary employer contributions at the discretion of the Company. Employer contributions were \$20,891 for the year.

Union employees are covered by a multi-employer pension plan. Contributions to the plan totaled \$147,495 for the year.

Note 10 – Contingencies:

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

Note 11 – Subsequent Events:

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

NORWOOD TERRACE HEALTH CENTER, LLC
D/B/A ARISTACARE AT NORWOOD TERRACE
Supplementary Schedules - Revenues
Year Ended December 31, 2024

		Per Patient Day
Revenues - current:		
Private	\$ 564,657	\$ 477.31
Medicaid - NJ	7,416,316	291.17
Medicare - Part A	4,807,049	845.27
Commercial	1,714,230	502.56
Respite	<u>107,630</u>	288.55
Total current year	14,609,882	\$ <u>(399.06)</u>
Other revenues:		
Medicare Part B	139,737	
Ancillary revenue	215,685	
Other revenues	<u>73</u>	
Total revenues	\$ 14,965,377	

See independent auditors' report
on supplementary information.

NORWOOD TERRACE HEALTH CENTER, LLC
D/B/A ARISTACARE AT NORWOOD TERRACE
Supplementary Schedules - Patient Days
Year Ended December 31, 2024

	Patient Days	Percent of Total
Skilled nursing facility:		
Medicaid	25,957	70.90%
Medicare	5,687	15.53%
Private	1,183	3.23%
Commercial	3,411	9.32%
Respite	373	1.02%
	<u>36,611</u>	<u>100.00%</u>

Percent occupancy	<u>83.59%</u>
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ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2024 to 12/31/2024

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

Worksheet S Tuesday, May 20, 2025 at 8:59:57 AM

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

PART I - COST REPORT STATUS

Provider 1. ☐ Electronically prepared cost report; Date: _____ Time: _____
use only 2. ☒ 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 4. ☐ Cost Report Status 6. Contractor No. _____
use only [1] As Submitted 7. ☐ First Cost Report Processed by Contractor
[2] Settled without audit 8. ☐ Last Cost Report Processed by Contractor
[3] Settled with audit 9. ☐ NPR Date: _____
[4] Reopened 10. ☐ If line 4, column 1 is "4": Enter number of times reopened: _____
[5] Amended 11. Contractor Vendor Code _____
5. Date Received _____ 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, 2024 and ending December 31, 2024, 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	<input type="checkbox"/>
2	<input type="checkbox"/>
3	<input type="checkbox"/>
4	<input type="checkbox"/>

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

		Title XVIII			
CMS		Title V	A	B	Title XIX
\$		1	2	3	4
1	SNF	0	95,917	0	0
100	Total	0	95,917	0	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: FRA 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 FRA 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 NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2024 to 12/31/2024

Worksheet S-2 Part I Tuesday, May 20, 2025 at 8:59:57 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

Payment System
P., O. or N.

SNF AND SNF-BASED COMPONENT IDENTIFICATION

CMS #	COMPONENT	COMPONENT NAME	PROVIDER	DATE CERTIFIED	V	XVIII	XIX
0		1	2	3	4	5	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)	01/01/2024	12/31/2024				
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
If the response to line 19 is yes, Does this cost report meet your contractor's criteria for filing a low
19.01 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 78,275
21 Declining Balance.
22 Sum of the Years' Digits
23 Sum of lines 20 through 22 78,275

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
	No	No	
29 Skilled Nursing Facility			
30 Nursing Facility			
32 SNF-Based HHA			
36 SNF-Based OLTC			

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

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

Are malpractice premiums and paid losses reported in other than the Administrative and General cost center?
42 Enter Y or N. If yes, check box, and submit supporting schedule listing cost centers and amounts. N
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
43 1. N
If line 43 = "Y", and there are costs for the home office, enter the home office chain number and enter the name
44 and address of the home office on lines 45-47.
45 Name / Contractor Name / Contractor Number

46 Street / PO Box
47 City / State / Zip

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2024 to 12/31/2024

Worksheet S-2 Part II Tuesday, May 20, 2025 at 8:59:57 AM

Skilled Nursing Facility and Skilled Nursing Facility Healthcare Complex Reimbursement Questionnaire

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.			
	N			
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	04/25/2025	Y	04/25/2025
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				
19	First name/Last Name/Title	1	2	3
20	Employer.	Marinela	Shqina	Preparer
21	Telephone number/Email address.	Zimmet Healthcare Services Group LLC	costreports@shealthcare.com	
		732-970-0733		

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2024 to 12/31/2024

Worksheet S-3 Part I Tuesday, May 20, 2025 at 8:59:57 AM

Skilled Nursing Facility and Skilled Nursing Facility Health Care Complex

PART I - STATISTICAL DATA

CMS #	Component	No. of Beds	Bed days Available	Title V	Title XVIII	Inpatient Days Title XIX	Other	Total
		1	2	3	4	5	6	7
1	Skilled Nursing Facility	120	43,920	0	5,730	25,419	4,966	36,115
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	43,920	0	5,730	25,419	4,966	36,115

CMS #	Component	Title V	Title XVIII	Discharges Title XIX	Other	Total	Title V	Title XVIII	Average Length of Stay Title XIX	Total
		8	9	10	11	12	13	14	15	16
1	Skilled Nursing Facility	0	99	163	81	343	0.00	57.88	155.94	105.29
2	Nursing Facility	0		0	0	0	0.00		0.00	0.00
4	Home Health Agency Cost				0	0				0.00
5	Other Long Term Care					0				0.00
8	Total	0	99	163	81	343	0.00	57.88	155.94	105.29

CMS #	Component	Title V	Title XVIII	Admissions Title XIX	Other	Total	FTE Paid	Non-Paid
		17	18	19	20	21	22	23
1	Skilled Nursing Facility	0	95	130	169	394	108.26	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	95	130	169	394	108.26	0

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2024 to 12/31/2024

Worksheet S-3 Part II Tuesday, May 20, 2025 at 8:59:57 AM

SNF Wage Index Information

PART II - DIRECT SALARIES

PART II - DIRECT SALARIES		Reclass. of Salaries from Wkst. A-6		Paid Hours Related to Salary	Average Hourly Wage	
CMS #		Amount Reported 1	Adjusted Salaries 3	4	5	
1	Total Salary	5,834,702	0	5,834,702	225,189.00	25.91
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)	5,834,702	0	5,834,702	225,189.00	25.91
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)	5,834,702	0	5,834,702	225,189.00	25.91
OTHER WAGES AND RELATED COSTS						
14	Contract Labor: Patient Related & Mgmt	455,277	0	455,277	10,351.00	43.98
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)	1,542,416	0	1,542,416		
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	1,542,416	0	1,542,416		

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2024 to 12/31/2024

Worksheet S-3 Part III Tuesday, May 20, 2025 at 8:59:57 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	420,362	0	420,362	14,752	28.50
3	Plant Operation, Maint. & Repairs	85,980	0	85,980	4,096	20.99
4	Laundry & Linen Service	0	106,060	106,060	6,949	15.26
5	Housekeeping	448,357	-106,060	342,297	22,428	15.26
6	Dietary	448,965	0	448,965	26,181	17.15
7	Nursing Administration	291,548	0	291,548	7,614	38.29
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	54,991	0	54,991	2,080	26.44
11	Social Service	43,638	0	43,638	1,315	33.18
12	Nursing and Allied Health Ed. Act.					
13	Other General Service	207,032	0	207,032	8,659	23.91
14	Total	2,000,873	0	2,000,873	94,074	21.27

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2024 to 12/31/2024

Worksheet S-3 Part IV Tuesday, May 20, 2025 at 8:59:57 AM

SNF Wage Related Costs

CMS #	Description	
	RETIREMENT COST	
1	401K Employer Contributions	20,891
2	Tax Sheltered Annuity (TSA) Employer Contribution	0
3	Qualified and Non-Qualified Pension Plan Cost	147,495
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)	610,549
9	Prescription Drug Plan	0
10	Dental, Hearing and Vision Plan	16,487
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	203,110
16	Retirement Health Care Cost (see instructions)	0
	TAXES	
17	FICA-Employers Portion Only	445,703
18	Medicare Taxes - Employer Portion Only	0
19	Unemployment Insurance	0
20	State or Federal Unemployment Taxes	89,901
	OTHER	
21	Executive Deferred Compensation	0
22	Day Care Cost and Allowances	0
23	Tuition Reimbursement	8,280
24	Total Wage Related Cost (Lines 1-23)	1,542,416
	PART B OTHER THAN CORE RELATED COST	
25	Other Wage Related Costs	0

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2024 to 12/31/2024

Worksheet S-3 Part V Tuesday, May 20, 2025 at 8:59:57 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)	477,768	126,299	604,067	9,929	60.84
2	Licensed Practical Nurses (LPNs)	1,118,536	295,687	1,414,223	30,109	46.97
3	Certified Nursing Assistants/Nursing Assistants/Aides	1,483,779	392,240	1,876,019	73,722	25.45
4	Total Nursing (Sum of 1 - 3)	3,080,083	814,226	3,894,309	113,760	34.23
5	Physical Therapists	191,275	50,564	241,839	4,338	55.75
6	Physical Therapy Assistants	177,672	46,968	224,640	4,030	55.74
7	Physical Therapy Aides	0	0	0	0	0.00
8	Occupational Therapists	91,789	24,265	116,054	2,082	55.74
9	Occupational Therapy Assistants	154,448	40,829	195,277	3,503	55.75
10	Occupational Therapy Aides	0	0	0	0	0.00
11	Speech Therapists	79,442	21,001	100,443	1,802	55.74
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)	931		931	15	62.07
15	Licensed Practical Nurses (LPNs)	237,722		237,722	4,497	52.86
16	Certified Nursing Assistants/Nursing Assistants/Aides	216,625		216,625	5,839	37.10
17	Total Nursing (Sum of 14 - 16)	455,278		455,278	10,351	43.98
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 NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2024 to 12/31/2024

Worksheet A Tuesday, May 20, 2025 at 8:59:57 AM

Reclassification and Adjustment of Trial Balance of Expenses

CMS #	COST CENTER DESCRIPTION	Salaries 1	Other 2	Total 3	Reclassi- fications 4	Reclassified Trial Balance 5	Adjust- ments to Expenses 6	Net Expenses for Cost Allocation 7
GENERAL SERVICE COST CENTERS								
1	Cap Rel Costs - Bldgs & Fixtures		1,269,926	1,269,926	-36,255	1,233,671	23,964	1,257,635
2	Cap Rel Costs - Movable Equipment		16,501	16,501	36,255	52,756	2,250	55,006
3	Employee Benefits	0	1,624,392	1,624,392	0	1,624,392	103,447	1,727,839
4	Administrative & General	420,362	2,325,565	2,745,927	0	2,745,927	-517,336	2,228,591
5	Plant Operation, Maint. & Repairs	85,980	557,848	643,828	0	643,828	8,323	652,151
6	Laundry & Linen Service	0	0	0	106,060	106,060	0	106,060
7	Housekeeping	448,357	23,736	472,093	-106,060	366,033	0	366,033
8	Dietary	448,965	404,338	853,303	0	853,303	0	853,303
9	Nursing Administration	291,548	0	291,548	0	291,548	0	291,548
10	Central Services & Supply	0	172,243	172,243	0	172,243	0	172,243
11	Pharmacy	0	880	880	0	880	0	880
12	Medical Records & Library	54,991	0	54,991	0	54,991	-63	54,928
13	Social Service	43,638	0	43,638	0	43,638	0	43,638
14	Nursing and Allied Health Education	0	0	0	0	0	0	0
15	Other General Service Cost	207,032	6,842	213,874	0	213,874	0	213,874
INPATIENT ROUTINE SERVICE COST CENTERS								
30	Skilled Nursing Facility	3,139,202	707,403	3,846,605	0	3,846,605	0	3,846,605
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	38,419	38,419	0	38,419	0	38,419
41	Laboratory	0	47,664	47,664	0	47,664	0	47,664
42	Intravenous Therapy	0	0	0	0	0	0	0
43	Oxygen (Inhalation) Therapy	0	213	213	0	213	0	213
44	Physical Therapy	632,575	0	632,575	-263,629	368,946	0	368,946
45	Occupational Therapy	46,932	0	46,932	199,306	246,238	0	246,238
46	Speech Pathology	15,120	0	15,120	64,323	79,443	0	79,443
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	217,215	217,215	0	217,215	0	217,215
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	5,834,702	7,413,185	13,247,887	0	13,247,887	-379,415	12,868,472
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	Dental	0	0	0	0	0	0	0

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2024 to 12/31/2024

Worksheet A Tuesday, May 20, 2025 at 8:59:57 AM

Reclassification and Adjustment of Trial Balance of Expenses

CMS #	COST CENTER DESCRIPTION	Salaries 1	Other 2	Total 3	Reclassi- fications 4	Reclassified Trial Balance 5	Adjust- ments to Expenses 6	Net Expenses for Cost Allocation 7
100	TOTAL	5,834,702	7,413,185	13,247,887	0	13,247,887	-379,415	12,868,472

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2024 to 12/31/2024

Worksheet A-6 Tuesday, May 20, 2025 at 8:59:57 AM

Reclassifications

CMS #	EXPLANATION OF RECLASSIFICATION ENTRY	Code	Increases			Decreases		
			COST CENTER	LINE	SALARY NON-SALARY	COST CENTER	LINE	SALARY NON-SALARY
		1	2	3	4 5	6	7	8 9
1	To reclass Laundry & Linen	A	Laundry & Linen Serv	6.00	106,060 0	Housekeeping	7.00	106,060 0
2	To reclass capital costs	B	Cap Rel Costs - Mova	2.00	0 36,255	Cap Rel Costs - Bldg	1.00	0 36,255
3	To reclass OT costs	C	Occupational Therapy	45.00	199,306 0	Physical Therapy	44.00	199,306 0
4	To reclass ST costs	D	Speech Pathology	46.00	64,323 0	Physical Therapy	44.00	64,323 0
100	TOTAL RECLASSIFICATIONS				369,689 36,255			369,689 36,255

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2024 to 12/31/2024

Worksheet A-7 Tuesday, May 20, 2025 at 8:59:57 AM

Analysis of changes during cost reporting period in capital asset balances

CMS #	DESCRIPTION	Beginning	Purchase	Acquisitions	Disposals	Ending	Fully
		Balances		Donation	and	Balance	Depreciated
		1	2	3	Retirements	6	Assets
				4	5		7
1	Land	0	0	0	0	0	0
2	Land Improvements	0	0	0	0	0	0
3	Buildings & Fixtures	0	0	0	0	0	0
4	Building Improvements	2,259,457	28,836	0	0	2,288,293	1,869,577
5	Fixed Equipment	0	0	0	0	0	0
6	Movable Equipment	2,240,643	50,704	0	0	2,291,347	2,049,567
7	Subtotal	4,500,100	79,540	0	0	4,579,640	3,919,144
8	Reconciling Items	0	0	0	0	0	0
9	Total	4,500,100	79,540	0	0	4,579,640	3,919,144

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2024 to 12/31/2024

Worksheet A-8 Tuesday, May 20, 2025 at 8:59:57 AM

Adjustments to Expenses

CMS #	Description	Basis for Adjustment	Amount	Expense classification on Worksheet A to/from which the amount is to be adjusted		Line No.
				Cost Center		
1		1	2	3		4
1	Investment income on restricted funds	B	-2,584	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			
8	Remuneration applicable to provider-based physician adjustment	AS2	0			
9	Home office costs		0			
10	Sale of scrap, waste, etc.		0			
11	Nonallowable costs related to certain capital expenditures		0			
	Adjustment resulting from transactions with related organizations	AS1	-106,375			
12	Laundry and Linen service		0			
13	Revenue - Employee meals		0			
14	Cost of meals - Guests		0			
15	Sale of medical supplies to other than patients		0			
16	Sale of drugs to other than patients		0			
17	Sale of medical records and abstracts	B	-63	Medical Records & Library		12
18	Vending machines		0			
19	Income from imposition of interest, finance or penalty charges		0			
20	Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments		0			
21	Utilization review -- physicians' compensation		0	Utilization Review		82
22	Depreciation -- buildings and fixtures		0	Cap Rel Costs - Bldgs & Fixtures		1
23	Depreciation -- movable equipment		0	Cap Rel Costs - Movable Equipment		2
24	Other Misc Income	B	-10	Administrative & General		4
25	Office AdvertisingNonAllow	A	-24,746	Administrative & General		4
26	Admin Fines & Penalties	A	-434	Administrative & General		4
27	Charitable Cont Non Allow	A	-70	Administrative & General		4
28	Bad Debt Expense	A	-137,676	Administrative & General		4
29	Bad Debt Expense Medicare 30%	A	-60,000	Administrative & General		4
30	Taxes NJ BAIT	A	-47,457	Administrative & General		4
31						
100	TOTAL		-379,415			

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2024 to 12/31/2024

Worksheet A-8-1 Tuesday, May 20, 2025 at 8:59:57 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.	Cost Center	Expense Items	Amount	Amount	Adjustments
				Allowable In Cost	Included in Wkst A col 5	
				3	4	5
1	1	Cap Rel Costs - Bldgs & Fixtures	Building Capital - Cost	26,548	0	26,548
2	2	Cap Rel Costs - Movable Equipment	MMK Capital - Cost	2,250	0	2,250
3	3	Employee Benefits	Employee Benefits Expenses	103,447	0	103,447
4	4	Administrative & General	Administrative & General	593,698	840,641	-246,943
5	5	Plant Operation, Maint. & Repairs	Plant Operation Expenses	8,323	0	8,323
10		TOTALS		734,266	840,641	-106,375

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	Percent	Type
			of Ownership Name	of Ownership	of Business
			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:

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2024 to 12/31/2024

Worksheet A-8-2 Tuesday, May 20, 2025 at 8:59:57 AM

Provider-Based Physicians Adjustments

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

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

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

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2024 to 12/31/2024

Worksheet B Part I Tuesday, May 20, 2025 at 8:59:57 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	1,257,635	1,257,635							
2	Cap Rel Costs - Movable Equipment	55,006		55,006						
3	Employee Benefits	1,727,839	32,258	1,411	1,761,508					
4	Administrative & General	2,228,591	162,681	7,115	126,908	2,525,295	2,525,295			
5	Plant Operation, Maint. & Repairs	652,151	44,002	1,925	25,958	724,036	176,774	900,810		
6	Laundry & Linen Service	106,060	40,267	1,761	32,020	180,108	43,974	35,607	259,689	
7	Housekeeping	366,033	10,067	440	103,340	479,880	117,163	8,902	0	605,945
8	Dietary	853,303	167,461	7,324	135,543	1,163,631	284,102	148,082	0	104,787
9	Nursing Administration	291,548	49,352	2,159	88,019	431,078	105,248	43,641	0	30,882
10	Central Services & Supply	172,243	8,832	386	0	181,461	44,304	7,810	0	5,527
11	Pharmacy	880	0	0	0	880	215	0	0	0
12	Medical Records & Library	54,928	3,482	152	16,602	75,164	18,351	3,079	0	2,179
13	Social Service	43,638	9,180	402	13,174	66,394	16,210	8,118	0	5,744
14	Nursing and Allied Health Education	0	0	0	0	0	0	0	0	0
15	Other General Service Cost	213,874	36,848	1,612	62,503	314,837	76,868	32,584	0	23,057
ANCILLARY SERVICE COST CENTERS										
30	Skilled Nursing Facility	3,846,605	638,724	27,937	947,731	5,460,997	1,333,306	564,812	259,689	399,678
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	38,419	0	0	0	38,419	9,380	0	0	0
41	Laboratory	47,664	0	0	0	47,664	11,637	0	0	0
42	Intravenous Therapy	0	0	0	0	0	0	0	0	0
43	Oxygen (Inhalation) Therapy	213	0	0	0	213	52	0	0	0
44	Physical Therapy	368,946	23,046	1,008	111,386	504,386	123,146	20,379	0	14,421
45	Occupational Therapy	246,238	18,044	789	74,340	339,411	82,868	15,956	0	11,291
46	Speech Pathology	79,443	6,933	303	23,984	110,663	27,018	6,130	0	4,338
47	Electrocardiology	0	0	0	0	0	0	0	0	0
48	Medical Supplies Charged to Patients	0	3,799	166	0	3,965	968	3,359	0	2,377
49	Drugs Charged to Patients	217,215	2,659	116	0	219,990	53,711	2,351	0	1,664
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	12,868,472	1,257,635	55,006	1,761,508	12,868,472	2,525,295	900,810	259,689	605,945
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	Dental	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	12,868,472	1,257,635	55,006	1,761,508	12,868,472	2,525,295	900,810	259,689	605,945

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2024 to 12/31/2024

Worksheet B Part I Tuesday, May 20, 2025 at 8:59:57 AM

COST ALLOCATION - GENERAL SERVICE COSTS

	Dietary (Meals Served) 8	Nursing Adminis- tration (Patient Days) 9	Central Services & Supply (Patient Days) 10	Pharmacy (Patient Days) 11	Medical Records & Library (Patient Days) 12	Social Service (Patient Days) 13	Nursing & Allied Health Ed. (Patient Days) 14	Activities Service (Patient Days) 15	SubTotal 16
1 Cap Rel Costs - Bldgs & Fixtures									
2 Cap Rel Costs - Movable Equipment									
3 Employee Benefits									
4 Administrative & General									
5 Plant Operation, Maint. & Repairs									
6 Laundry & Linen Service									
7 Housekeeping									
8 Dietary	1,700,602								
9 Nursing Administration	0	610,849							
10 Central Services & Supply	0	0	239,102						
11 Pharmacy	0	0	0	1,095					
12 Medical Records & Library	0	0	0	0	98,773				
13 Social Service	0	0	0	0	0	96,466			
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	447,346	
ANCILLARY SERVICE COST CENTERS									
30 Skilled Nursing Facility	1,700,602	610,849	239,102	1,095	98,773	96,466	0	447,346	11,212,715
31 Nursing Facility	0	0	0	0	0	0	0	0	0
33 Other Long Term Care	0	0	0	0	0	0	0	0	0
OTHER REIMBURSABLE COST CENTERS									
40 Radiology	0	0	0	0	0	0	0	0	47,799
41 Laboratory	0	0	0	0	0	0	0	0	59,301
42 Intravenous Therapy	0	0	0	0	0	0	0	0	0
43 Oxygen (Inhalation) Therapy	0	0	0	0	0	0	0	0	265
44 Physical Therapy	0	0	0	0	0	0	0	0	662,332
45 Occupational Therapy	0	0	0	0	0	0	0	0	449,526
46 Speech Pathology	0	0	0	0	0	0	0	0	148,149
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	10,669
49 Drugs Charged to Patients	0	0	0	0	0	0	0	0	277,716
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	1,700,602	610,849	239,102	1,095	98,773	96,466	0	447,346	12,868,472
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 Dental	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	1,700,602	610,849	239,102	1,095	98,773	96,466	0	447,346	12,868,472

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2024 to 12/31/2024

Worksheet B Part I Tuesday, May 20, 2025 at 8:59:57 AM

COST ALLOCATION - GENERAL SERVICE COSTS

	Adjustments 17	Total 18
1 Cap Rel Costs - Bldgs & Fixtures		
2 Cap Rel Costs - Movable Equipment		
3 Employee Benefits		
4 Administrative & General		
5 Plant Operation, Maint. & Repairs		
6 Laundry & Linen Service		
7 Housekeeping		
8 Dietary		
9 Nursing Administration		
10 Central Services & Supply		
11 Pharmacy		
12 Medical Records & Library		
13 Social Service		
14 Nursing and Allied Health Education		
15 Other General Service Cost		
ANCILLARY SERVICE COST CENTERS		
30 Skilled Nursing Facility	0	11,212,715
31 Nursing Facility	0	0
33 Other Long Term Care	0	0
OTHER REIMBURSABLE COST CENTERS		
40 Radiology	0	47,799
41 Laboratory	0	59,301
42 Intravenous Therapy	0	0
43 Oxygen (Inhalation) Therapy	0	265
44 Physical Therapy	0	662,332
45 Occupational Therapy	0	449,526
46 Speech Pathology	0	148,149
47 Electrocardiology	0	0
48 Medical Supplies Charged to Patients	0	10,669
49 Drugs Charged to Patients	0	277,716
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 Clinic	0	0
63 Other Outpatient Service Cost	0	0
70 Home Health Agency Cost	0	0
71 Ambulance	0	0
74 Other Reimbursable Cost	0	0
84 Other Special Purpose Cost	0	0
89 Subtotals	0	12,868,472
90 Gift, Flower, Coffee Shops & Canteen	0	0
91 Barber and Beauty Shop	0	0
92 Physicians Private Offices	0	0
93 Nonpaid Workers	0	0
94 Patients Laundry	0	0
95 Dental	0	0
98 Cross Foot Adjustments	0	0
99 Negative Cost Center	0	0
100 TOTAL	0	12,868,472

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

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2024 to 12/31/2024

Worksheet B Part II Tuesday, May 20, 2025 at 8:59:57 AM

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	32,258	1,411	33,669	33,669				
4 Administrative & General	0	162,681	7,115	169,796	2,425	172,221			
5 Plant Operation, Maint. & Repairs	0	44,002	1,925	45,927	496	12,056	58,479		
6 Laundry & Linen Service	0	40,267	1,761	42,028	612	2,999	2,312	47,951	
7 Housekeeping	0	10,067	440	10,507	1,975	7,990	578	0	21,050
8 Dietary	0	167,461	7,324	174,785	2,591	19,376	9,613	0	3,640
9 Nursing Administration	0	49,352	2,159	51,511	1,682	7,178	2,833	0	1,073
10 Central Services & Supply	0	8,832	386	9,218	0	3,022	507	0	192
11 Pharmacy	0	0	0	0	0	15	0	0	0
12 Medical Records & Library	0	3,482	152	3,634	317	1,252	200	0	76
13 Social Service	0	9,180	402	9,582	252	1,106	527	0	200
14 Nursing and Allied Health Education	0	0	0	0	0	0	0	0	0
15 Other General Service Cost	0	36,848	1,612	38,460	1,195	5,242	2,115	0	801
ANCILLARY SERVICE COST CENTERS									
30 Skilled Nursing Facility	0	638,724	27,937	666,661	18,116	90,924	36,666	47,951	13,883
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	640	0	0	0
41 Laboratory	0	0	0	0	0	794	0	0	0
42 Intravenous Therapy	0	0	0	0	0	0	0	0	0
43 Oxygen (Inhalation) Therapy	0	0	0	0	0	4	0	0	0
44 Physical Therapy	0	23,046	1,008	24,054	2,129	8,399	1,323	0	501
45 Occupational Therapy	0	18,044	789	18,833	1,421	5,652	1,036	0	392
46 Speech Pathology	0	6,933	303	7,236	458	1,843	398	0	151
47 Electrocardiology	0	0	0	0	0	0	0	0	0
48 Medical Supplies Charged to Patients	0	3,799	166	3,965	0	66	218	0	83
49 Drugs Charged to Patients	0	2,659	116	2,775	0	3,663	153	0	58
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	1,257,635	55,006	1,312,641	33,669	172,221	58,479	47,951	21,050
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 Dental	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	0	1,257,635	55,006	1,312,641	33,669	172,221	58,479	47,951	21,050

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2024 to 12/31/2024

Worksheet B Part II Tuesday, May 20, 2025 at 8:59:57 AM

ALLOCATION OF CAPITAL - RELATED COSTS

	Dietary (Meals Served) 8	Nursing Adminis- tration (Patient Days) 9	Central Services & Supply (Patient Days) 10	Pharmacy (Patient Days) 11	Medical Records & Library (Patient Days) 12	Social Service (Patient Days) 13	Nursing & Allied Health Ed. (Patient Days) 14	Activities Service (Patient Days) 15	SubTotal 16
1 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	210,005								
9 Nursing Administration	0	64,277							
10 Central Services & Supply	0	0	12,939						
11 Pharmacy	0	0	0	15					
12 Medical Records & Library	0	0	0	0	5,479				
13 Social Service	0	0	0	0	0	11,667			
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	47,813	
ANCILLARY SERVICE COST CENTERS									
30 Skilled Nursing Facility	210,005	64,277	12,939	15	5,479	11,667	0	47,813	1,226,396
31 Nursing Facility	0	0	0	0	0	0	0	0	0
33 Other Long Term Care	0	0	0	0	0	0	0	0	0
OTHER REIMBURSABLE COST CENTERS									
40 Radiology	0	0	0	0	0	0	0	0	640
41 Laboratory	0	0	0	0	0	0	0	0	794
42 Intravenous Therapy	0	0	0	0	0	0	0	0	0
43 Oxygen (Inhalation) Therapy	0	0	0	0	0	0	0	0	4
44 Physical Therapy	0	0	0	0	0	0	0	0	36,406
45 Occupational Therapy	0	0	0	0	0	0	0	0	27,334
46 Speech Pathology	0	0	0	0	0	0	0	0	10,086
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	4,332
49 Drugs Charged to Patients	0	0	0	0	0	0	0	0	6,649
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	210,005	64,277	12,939	15	5,479	11,667	0	47,813	1,312,641
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 Dental	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	210,005	64,277	12,939	15	5,479	11,667	0	47,813	1,312,641

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2024 to 12/31/2024

Worksheet B Part II Tuesday, May 20, 2025 at 8:59:57 AM

ALLOCATION OF CAPITAL - RELATED COSTS

		Adjustments 17	Total 18
1	Cap Rel Costs - Bldgs & Fixtures		
2	Cap Rel Costs - Movable Equipment		
3	Employee Benefits		
4	Administrative & General		
5	Plant Operation, Maint. & Repairs		
6	Laundry & Linen Service		
7	Housekeeping		
8	Dietary		
9	Nursing Administration		
10	Central Services & Supply		
11	Pharmacy		
12	Medical Records & Library		
13	Social Service		
14	Nursing and Allied Health Education		
15	Other General Service Cost		
	ANCILLARY SERVICE COST CENTERS		
30	Skilled Nursing Facility	0	1,226,396
31	Nursing Facility	0	0
33	Other Long Term Care	0	0
	OTHER REIMBURSABLE COST CENTERS		
40	Radiology	0	640
41	Laboratory	0	794
42	Intravenous Therapy	0	0
43	Oxygen (Inhalation) Therapy	0	4
44	Physical Therapy	0	36,406
45	Occupational Therapy	0	27,334
46	Speech Pathology	0	10,086
47	Electrocardiology	0	0
48	Medical Supplies Charged to Patients	0	4,332
49	Drugs Charged to Patients	0	6,649
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	Clinic	0	0
63	Other Outpatient Service Cost	0	0
70	Home Health Agency Cost	0	0
71	Ambulance	0	0
74	Other Reimbursable Cost	0	0
84	Other Special Purpose Cost	0	0
89	Subtotals	0	1,312,641
90	Gift, Flower, Coffee Shops & Canteen	0	0
91	Barber and Beauty Shop	0	0
92	Physicians Private Offices	0	0
93	Nonpaid Workers	0	0
94	Patients Laundry	0	0
95	Dental	0	0
98	Cross Foot Adjustments	0	
99	Negative Cost Center	0	
100	TOTAL	0	1,312,641

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2024 to 12/31/2024

Worksheet B-1 Tuesday, May 20, 2025 at 8:59:57 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	5,834,702					
4	Administrative & General	5,139	5,139	420,362	-2,525,295	10,343,177			
5	Plant Operation, Maint. & Repairs	1,390	1,390	85,980	0	724,036	32,180		
6	Laundry & Linen Service	1,272	1,272	106,060	0	180,108	1,272	36,115	
7	Housekeeping	318	318	342,297	0	479,880	318	0	30,590
8	Dietary	5,290	5,290	448,965	0	1,163,631	5,290	0	5,290
9	Nursing Administration	1,559	1,559	291,548	0	431,078	1,559	0	1,559
10	Central Services & Supply	279	279	0	0	181,461	279	0	279
11	Pharmacy	0	0	0	0	880	0	0	0
12	Medical Records & Library	110	110	54,991	0	75,164	110	0	110
13	Social Service	290	290	43,638	0	66,394	290	0	290
14	Nursing and Allied Health Education	0	0	0	0	0	0	0	0
15	Other General Service Cost	1,164	1,164	207,032	0	314,837	1,164	0	1,164
	ANCILLARY SERVICE COST CENTERS								
30	Skilled Nursing Facility	20,177	20,177	3,139,202	0	5,460,997	20,177	36,115	20,177
31	Nursing Facility	0	0	0	0	0	0	0	0
33	Other Long Term Care	0	0	0	0	0	0	0	0
	OTHER REIMBURSABLE COST CENTERS								
40	Radiology	0	0	0	0	38,419	0	0	0
41	Laboratory	0	0	0	0	47,664	0	0	0
42	Intravenous Therapy	0	0	0	0	0	0	0	0
43	Oxygen (Inhalation) Therapy	0	0	0	0	213	0	0	0
44	Physical Therapy	728	728	368,946	0	504,386	728	0	728
45	Occupational Therapy	570	570	246,238	0	339,411	570	0	570
46	Speech Pathology	219	219	79,443	0	110,663	219	0	219
47	Electrocardiology	0	0	0	0	0	0	0	0
48	Medical Supplies Charged to Patients	120	120	0	0	3,965	120	0	120
49	Drugs Charged to Patients	84	84	0	0	219,990	84	0	84
50	Dental Care - Title XIX only	0	0	0	0	0	0	0	0
	SPECIAL PURPOSE COST CENTERS								
51	Support Surfaces	0	0	0	0	0	0	0	0
52	Other Ancillary Service Cost Center	0	0	0	0	0	0	0	0
	NON-REIMBURSABLE COST CENTERS								
60	Clinic	0	0	0	0	0	0	0	0
63	Other Outpatient Service Cost	0	0	0	0	0	0	0	0
70	Home Health Agency Cost	0	0	0	0	0	0	0	0
71	Ambulance	0	0	0	0	0	0	0	0
74	Other Reimbursable Cost	0	0	0	0	0	0	0	0
80	Malpractice Premiums & Paid Losses	0	0	0	0	0	0	0	0
84	Other Special Purpose Cost	0	0	0	0	0	0	0	0
89	Subtotal	39,728	39,728	5,834,702	-2,525,295	10,343,177	32,180	36,115	30,590
90	Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0	0
91	Barber and Beauty Shop	0	0	0	0	0	0	0	0
92	Physicians Private Offices	0	0	0	0	0	0	0	0
93	Nonpaid Workers	0	0	0	0	0	0	0	0
94	Patients Laundry	0	0	0	0	0	0	0	0
95	Dental	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

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

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2024 to 12/31/2024

Worksheet B-1 Tuesday, May 20, 2025 at 8:59:57 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	Nursing & Allied Health Ed. (Patient Days) 14	Activities Service (Patient Days) 15
1 Cap Rel Costs - Bldgs & Fixtures							
2 Cap Rel Costs - Movable Equipment							
3 Employee Benefits							
4 Administrative & General							
5 Plant Operation, Maint. & Repairs							
6 Laundry & Linen Service							
7 Housekeeping							
8 Dietary							
9 Nursing Administration	36,115						
10 Central Services & Supply	0	36,115					
11 Pharmacy	0	0	36,115				
12 Medical Records & Library	0	0	0	36,115			
13 Social Service	0	0	0	0	36,115		
14 Nursing and Allied Health Education	0	0	0	0	0	0	
15 Other General Service Cost	0	0	0	0	0	0	36,115
ANCILLARY SERVICE COST CENTERS							
30 Skilled Nursing Facility	36,115	36,115	36,115	36,115	36,115	0	36,115
31 Nursing Facility	0	0	0	0	0	0	0
33 Other Long Term Care	0	0	0	0	0	0	0
OTHER REIMBURSABLE COST CENTERS							
40 Radiology	0	0	0	0	0	0	0
41 Laboratory	0	0	0	0	0	0	0
42 Intravenous Therapy	0	0	0	0	0	0	0
43 Oxygen (Inhalation) Therapy	0	0	0	0	0	0	0
44 Physical Therapy	0	0	0	0	0	0	0
45 Occupational Therapy	0	0	0	0	0	0	0
46 Speech Pathology	0	0	0	0	0	0	0
47 Electrocardiology	0	0	0	0	0	0	0
48 Medical Supplies Charged to Patients	0	0	0	0	0	0	0
49 Drugs Charged to Patients	0	0	0	0	0	0	0
50 Dental Care - Title XIX only	0	0	0	0	0	0	0
SPECIAL PURPOSE COST CENTERS							
51 Support Surfaces	0	0	0	0	0	0	0
52 Other Ancillary Service Cost Center	0	0	0	0	0	0	0
NON-REIMBURSABLE COST CENTERS							
60 Clinic	0	0	0	0	0	0	0
63 Other Outpatient Service Cost	0	0	0	0	0	0	0
70 Home Health Agency Cost	0	0	0	0	0	0	0
71 Ambulance	0	0	0	0	0	0	0
74 Other Reimbursable Cost	0	0	0	0	0	0	0
80 Malpractice Premiums & Paid Losses	0	0	0	0	0	0	0
84 Other Special Purpose Cost	0	0	0	0	0	0	0
89 Subtotal	36,115	36,115	36,115	36,115	36,115	0	36,115
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 Dental	0	0	0	0	0	0	0
98 Cross Foot Adjustments	0	0	0	0	0	0	0
99 Negative Cost Center	0	0	0	0	0	0	0

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

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2024 to 12/31/2024

Worksheet B-1 Tuesday, May 20, 2025 at 8:59:57 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
102	Cost to be Allocated per Bp1	1,257,635	55,006	1,761,508	0	2,525,295	900,810	259,689	605,945	1,700,602
103	Unit Cost Multiplier per Bp1	31.656137	1.384565	0.301902	0.000000	0.244151	27.992853	7.190613	19.808598	15.696174
104	Cost to be Allocated per Bp2	0	0	33,669	0	172,221	58,479	47,951	21,050	210,005
105	Unit Cost Multiplier per Bp2	0.000000	0.000000	0.005770	0.000000	0.016651	1.817247	1.327731	0.688133	1.938299

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

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2024 to 12/31/2024

Worksheet B-1 Tuesday, May 20, 2025 at 8:59:57 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	Nursing & Allied Health Ed. (Patient Days) 14	Activities Service (Patient Days) 15
102	Cost to be Allocated per Bp1	610,849	239,102	1,095	98,773	96,466	0	447,346
103	Unit Cost Multiplier per Bp1	16.913997	6.620573	0.030320	2.734958	2.671078	0.000000	12.386709
104	Cost to be Allocated per Bp2	64,277	12,939	15	5,479	11,667	0	47,813
105	Unit Cost Multiplier per Bp2	1.779787	0.358272	0.000415	0.151710	0.323051	0.000000	1.323910

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2024 to 12/31/2024

Worksheet B-2 Tuesday, May 20, 2025 at 8:59:57 AM

Post Step Down Adjustments

Worksheet B

Description

Part No. Line No. Amount
2 3 4

Worksheet has no records.

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2024 to 12/31/2024

Worksheet C Tuesday, May 20, 2025 at 8:59:57 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	47,799	38,419	1.244150
41	Laboratory	59,301	183,900	0.322463
42	Intravenous Therapy	0	0	0.000000
43	Oxygen (Inhalation) Therapy	265	213	1.244131
44	Physical Therapy	662,332	783,811	0.845015
45	Occupational Therapy	449,526	1,285,426	0.349710
46	Speech Pathology	148,149	892,586	0.165977
47	Electrocardiology	0	0	0.000000
48	Medical Supplies Charged to Patients	10,669	0	0.000000
49	Drugs Charged to Patients	277,716	217,215	1.278530
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	7,706	0.000000
100	TOTAL	1,655,757	3,409,276	

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2024 to 12/31/2024

Worksheet D Part I Tuesday, May 20, 2025 at 8:59:57 AM

Skilled Nursing Facility
Title XVIII

PART I - ANCILLARY COST APPORTIONMENT

CMS #	Cost Center Description	Ratio of	Health Care		Health Care	
		cost to	Program Charges		Program Cost	
		charges	Part A	Part B	Part A	Part B
		1	2	3	4	5
ANCILLARY SERVICE COST CENTERS						
40	Radiology	1.244150	0	0	0	0
41	Laboratory	0.322463	0	0	0	0
42	Intravenous Therapy	0.000000	0	0	0	0
43	Oxygen (Inhalation) Therapy	1.244131	0	0	0	0
44	Physical Therapy	0.845015	382,515	0	323,231	0
45	Occupational Therapy	0.349710	392,964	0	137,423	0
46	Speech Pathology	0.165977	106,022	0	17,597	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	1.278530	162,520	0	207,787	0
50	Dental Care - Title XIX only	0.000000	0	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		1,044,021	0	686,038	0

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2024 to 12/31/2024

Worksheet D Part II Tuesday, May 20, 2025 at 8:59:57 AM

Skilled Nursing Facility
Title XVIII

Part II - APPORTIONMENT OF VACCINE COST

#	Description	Amount
1	Drugs charged to patients - RCC	1.278530
2	Program vaccine charges	0
3	Program costs	0

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

	Total Cost (From Worksheet B, Part I, Col 18	Nursing & Allied Health (From Wkst B Part I, Col 14)	Ratio of Nursing & Allied Health Costs To Total Costs - Part A (Col 2 / Col 1)	Program Part A Cost (From Wkst D Part I, Col 4)	Part A Nursing & Allied Health Costs for Pass Through (Col 3 X Col 4)
	1	2	3	4	5
40 Radiology	47,799	0	0.000000	0	0
41 Laboratory	59,301	0	0	0	0
42 Intravenous Therapy	0	0	0	0	0
43 Oxygen (Inhalation) Therapy	265	0	0	0	0
44 Physical Therapy	662,332	0	0	323,231	0
45 Occupational Therapy	449,526	0	0	137,423	0
46 Speech Pathology	148,149	0	0	17,597	0
47 Electrocardiology	0	0	0	0	0
48 Medical Supplies Charged to Patients	10,669	0	0	0	0
49 Drugs Charged to Patients	277,716	0	0	207,787	0
50 Dental Care - Title XIX only	0	0	0	0	0
51 Support Surfaces	0	0	0	0	0
100 TOTAL	1,655,757	0		686,038	0

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2024 to 12/31/2024

Worksheet D-1 Tuesday, May 20, 2025 at 8:59:57 AM

Nursing Facility
Title XVIII

PART I - CALCULATION OF INPATIENT ROUTINE COSTS

CMS #	DESCRIPTION	AMOUNT
1	Inpatient days incl. private	36,115
2	Private room days	0
3	Inpatient days incl. Program prvt.	5,730
4	Med. nec. Program prvt. room days	0
5	Total general Inpatient routine svc.s co	11,212,715
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT		
6	General Inpatient routine service charge	3,006,136
7	General Inpatient routine service RCC	3.729943
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	11,212,715
PROGRAM INPATIENT ROUTINE SERVICE COSTS		
16	Adjusted general Inpatient per diem cost	310.47
17	Program routine service cost	1,778,993
18	Med. nec. program prvt. room cost	0
19	Total program general Inpatient cost	1,778,993
20	Capital related cost allocated to inpati	1,226,396
21	Per diem capital related costs	33.96
22	Program capital related cost	194,591
23	Inpatient routine service cost	1,584,402
24	Aggregate charges to beneficiaries for e	0
25	Total program routine service costs for	1,584,402
26	Per diem limitation	0.00
27	I/p routine service cost limitation	0
28	Reimbursable Inpatient routine service c	0

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2024 to 12/31/2024

Worksheet D-1 Tuesday, May 20, 2025 at 8:59:57 AM

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)	36,115
2	Program inpatient days (see instructions)	5,730
3	Total Nursing & Allied Health costs (see instructions)	0
4	Nursing & Allied Health ratio (Line 2 divided by line 1)	0.158660
5	Program Nursing & Allied Health costs for pass-through (Line 3 times line 4)	0

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2024 to 12/31/2024

Worksheet E Tuesday, May 20, 2025 at 8:59:57 AM

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)	4,859,328
2	Nursing and Allied Health Education Activities (pass through payments)	0
3	Subtotal	4,859,328
4	Primary payor amounts	8,969
5	Coinsurance	907,392
6	Reimbursable bad debts (From your records)	512,198
7	Reimbursable bad debts for dual eligible beneficiaries (See instructions)	336,237
8	Adjusted reimbursable bad debts. (See instructions)	332,929
9	Recovery of bad debts - for statistical records only	0
10	Utilization review	0
11	Subtotal	4,275,896
12	Interim payments (See instructions)	4,094,461
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)	6,659
14.99	Sequestration adjustment (See instructions)	78,859
15	Balance due provider/program	95,917
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	0
19	Total reasonable costs	0
20	Medicare Part B ancillary charges	0
21	Cost of covered services	0
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	0
26	Interim adjustment	0
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)	0
29	Balance due provider/program	0
30	Protested amounts (Nonallowable cost report items)	0

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2024 to 12/31/2024

Worksheet E-1 Tuesday, May 20, 2025 at 8:59:57 AM

Analysis of Payments to Providers for Service Rendered

CMS #	DESCRIPTION	---- Inpatient Part A ----		----- Part B -----	
		Mo/Day/Year	Amount	Mo/Day/Year	Amount
		1	2	3	4
1	Total interim payments paid to provider		4,027,293		0
2	Interim payments payable on individual bills, either		0		0
3.01	Lump sums ... to Provider	07/19/2024	67,168		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		67,168		0
4	TOTAL INTERIM PAYMENTS		4,094,461		0

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

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2024 to 12/31/2024

Worksheet G Tuesday, May 20, 2025 at 8:59:57 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	1,839,598	0	0	0
2	Temporary investments	0	0	0	0
3	Notes receivable	0	0	0	0
4	Accounts receivable	1,645,246	0	0	0
5	Other receivables	8,082	0	0	0
	Less: allowances for uncollectible notes and				
6	accounts receivable	108,522	0	0	0
7	Inventory	5,000	0	0	0
8	Prepaid expenses	184,881	0	0	0
9	Other current assets	17,202	0	0	0
10	Due from other funds	0	0	0	0
11	TOTAL CURRENT ASSETS	3,591,487	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	2,288,293	0	0	0
18	Less: Accumulated amortization	0	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	0	0	0	0
23	Major movable equipment	2,291,347	0	0	0
24	Less: Accumulated depreciation	4,256,445	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	370,595	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	4,817,915	0	0	0

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2024 to 12/31/2024

Worksheet G Tuesday, May 20, 2025 at 8:59:57 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	910,364	0	0	0
36	Salaries, wages & fees payable	471,281	0	0	0
37	Payroll taxes payable	53,295	0	0	0
38	Notes & loans payable (short term)	0	0	0	0
39	Deferred income	0	0	0	0
40	Accelerated payments	0	0	0	0
41	Due to other funds	0	0	0	0
42	Other current liabilities	279,011	0	0	0
43	TOTAL CURRENT LIABILITIES	1,713,951	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	1,713,951	0	0	0
CAPITAL ACCOUNTS					
52	General fund balance	3,103,964			
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	3,103,964	0	0	0
60	TOTAL LIABILITIES & FUND BALANCES	4,817,915	0	0	0

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2024 to 12/31/2024

Worksheet G-1 Tuesday, May 20, 2025 at 8:59:57 AM

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		2179161		0		0		0
2	Net income (loss)		1720075						
3	Total		3899236		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		3899236		0		0		0
12	Deductions (Debit adjustments)	0		0		0		0	
13	Prior Year Bal	795272		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		795272		0		0		0
19	Fund balances - ending		3103964		0		0		0

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2024 to 12/31/2024

Worksheet G-2 Part I Tuesday, May 20, 2025 at 8:59:57 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	14,609,880		14,609,880
2	Nursing Facility	0		0
4	Other Long Term Care	0		0
		-----	-----	-----
5	Total general Inpatient care services	14,609,880		14,609,880
	ALL OTHER CARE SERVICES			
6	Ancillary services	526,526	0	526,526
7	Clinic		0	0
8	Home Health Agency Cost		0	0
9	Ambulance		0	0
		-----	-----	-----
13		0	0	0
		-----	-----	-----
14	Total Patient Revenues	15,136,406	0	15,136,406

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2024 to 12/31/2024

Worksheet G-2 Part II Tuesday, May 20, 2025 at 8:59:57 AM

Statement of Patient Revenues and Operating Expenses

PART II - OPERATING EXPENSES

CMS #	Description		
1	Operating Expenses	13,247,887	
2	Additions	0	
3		0	
4		0	
5		0	
6		0	
7		0	
8	Total Additions	0	0
9	Deductions	0	
10		0	
11		0	
12		0	
13		0	
14	Total Deductions	0	0
15	Total Operating Expenses	13,247,887	

ARISTACARE AT NORWOOD TERRACE
Provider CCN: 31-5217
Period from 1/1/2024 to 12/31/2024

Worksheet G-3 Tuesday, May 20, 2025 at 8:59:57 AM

Statement of Revenues and Expenses

CMS #	Description	
1	Total Patient Revenues	15,136,406
2	Less: contractual allowances and ...	171,101
3	Net Patient Revenues (Line 1 - 2)	14,965,305
4	Less: total operating expenses	13,247,887
5	Net income from service to patients (Line 3 - 4)	1,717,418
	Other Income:	
6	Contributions, donations, bequests, etc.	0
7	Income from investments	2,584
8	Revenues from communications (Telephone and Internet service)	0
9	Revenues from television and radio service	0
10	Purchase discounts	0
11	Rebates and refunds of expenses	0
12	Parking lot receipts	0
13	Revenue from laundry and linen service	0
14	Revenue from meals sold to employees and guests	0
15	Revenue from rental of living quarters	0
	Revenue from sale of medical and surgical supplies to other than patients	0
16	Revenue from sale of drugs to other than patients	0
17	Revenue from sale of medical records and abstracts	63
18	Tuition (fees, sales of textbooks, uniforms, etc)	0
19	Revenue from gifts, flowers, coffee shops, canteen	0
20	Rental of vending machines	0
21	Rental of skilled nursing space	0
22	Government appropriations	0
23	Barber & Beauty	0
24.01	Other Income	10
24.50	COVID-19 PHE Funding	0
25	Total other income	2,657
26	Total	1,720,075
27	Other Expenses (specify)	0
28		0
29		0
30	Total other expenses	0
31	Net income (or loss) for the period	1,720,075