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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INDEPENDENT AUDITORS' REPORT

To the Members of
Linden Garden Estates LLC
Cranford, NJ

We have reviewed the accompanying financial statements of Linden Garden Estates LLC d/b/a Aristacare at Delaire (a limited liability company), which comprise the balance sheet as of December 31, 2023, and the related statements of income and members' deficit and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of company management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion. We are required to be independent of Linden Garden Estates LLC d/b/a Aristacare at Delaire and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our reviews.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Saul N. Friedman & Company

Brooklyn, New York
May 2, 2024

Linden Garden Estates LLC
d/b/a AristaCare at Delaire
Balance Sheet
December 31, 2023

ASSETS		
Current assets:		
Cash	$	618,778
Cash - restricted		59,840
Accounts receivable - net		3,673,805
Prepaid expenses		357,959
Loans and exchanges		156,713
Total current assets		4,867,095
Property and equipment, net		2,853,908
Other assets:		
Escrows		300,830
Total Assets	**$**	**8,021,833**
LIABILITIES AND MEMBERS' DEFICIT		
Current liabilities:		
Accounts payable	$	5,764,960
Accrued expenses		1,039,170
Accrued and withheld taxes		29,622
Due to related entities - net		713,616
Loans Payable - members		250,000
Due to prior owner		437,106
Patients' funds and deposits payable		77,164
Total liabilities		8,311,638
Members' deficit		(289,805)
Total Liabilities and Members' Deficit	**$**	**8,021,833**

See independent accountants' review report.

Linden Garden Estates LLC
d/b/a AristaCare at Delaire
Statement of Income and Members' Deficit
Year Ended December 31, 2023

Revenues	$	21,135,044
Operating expenses		20,954,634
Income from operations		180,410
Non-operating revenue (expenses)		
Interest income		194,028
Interest expense		(1,007,192)
Net loss		**(632,754)**
Members' deficit at beginning of year		(137,051)
Members' contributions - net		480,000
Members' deficit at end of year	$	(289,805)

See independent accountants' review report.

Cash flows from operating activities:		
Net loss	$	(632,754)
Adjustments to reconcile net loss to net cash provided by (used in) operating activities:		
Depreciation and amortization		338,478
Changes in operating assets and liabilities:		
Accounts receivable		1,557,246
Prepaid expenses		103,942
Due to/from related entities - net		107,851
Accounts payable		(372,223)
Accrued expenses and taxes		306,179
Loans and exchanges		(776,806)
Patients' funds and deposits payable		(43,663)
Net cash provided by operating activities		588,250
Cash flows from investing activities:		
Purchase of property and equipment		(865,843)
Cash flows from financing activities:		
Members' contributions		480,000
Due to (from) prior owner		63,156
Increase (decrease) in loans payable		129,922
Decrease in notes payable		(185,924)
Net cash provided by financing activities		487,154
Net increase in cash		209,561
Cash at beginning of year		469,057
Cash at December 31, 2023	$	678,618
Supplemental disclosure of cash flow information:		
Cash paid during the year for:		
Interest	$	1,007,192

See independent accountants' review report.

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

ARISTACARE AT DELAIRE
Provider CCN: 31-5200
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 7:04:41 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 Delaire (31-5200) 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	82,418	278	0
100	Total	0	82,418	278	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.

ARISTACARE AT DELAIRE
Provider CCN: 31-5200
Period from 1/1/2023 to 12/31/2023

Worksheet S-2 Part I Tuesday, May 28, 2024 at 7:04:41 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:	400 West Simpson Avenue			
2	City / State / Zip:	LINDEN	NJ	07036	
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 Delaire	31-5200	02/24/1984		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	338,478
21	Declining Balance.	
22	Sum of the Years' Digits	
23	Sum of lines 20 through 22	338,478
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 DELAIRE
Provider CCN: 31-5200
Period from 1/1/2023 to 12/31/2023

Worksheet S-2 Part II Tuesday, May 28, 2024 at 7:04:41 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 DELAIRE
Provider CCN: 31-5200
Period from 1/1/2023 to 12/31/2023

Worksheet S-3 Part I Tuesday, May 28, 2024 at 7:04:41 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	280	102,200	0	4,943	46,023	8,002	58,968
2	Nursing Facility	0	0	0		0	0	0
4	Home Health Agency Cost			0	0	0	0	0
5	Other Long Term Care	0	0				0	0
8	Total	280	102,200	0	4,943	46,023	8,002	58,968

CMS #	Component	Discharges Title V	Title XVIII	Title XIX	Other	Total	Average Length of Stay Title V	Title XVIII	Title XIX	Total
		8	9	10	11	12	13	14	15	16
1	Skilled Nursing Facility	0	84	174	167	425	0.00	58.85	264.50	138.75
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	174	167	425	0.00	58.85	264.50	138.75

CMS #	Component	Admissions Title V	Title XVIII	Title XIX	Other	Total	FTE Paid	Non-Paid
		17	18	19	20	21	22	23
1	Skilled Nursing Facility	0	101	145	204	450	167.89	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	101	145	204	450	167.89	0

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

ARISTACARE AT DELAIRE
Provider CCN: 31-5200
Period from 1/1/2023 to 12/31/2023

Worksheet S-3 Part II Tuesday, May 28, 2024 at 7:04:41 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	9,170,879	0	9,170,879	349,218.00	26.26
2	Physician salaries - Part A	0	0	0	0.00	
3	Physician salaries - Part B	0	0	0	0.00	
4	Home office personnel	0	0	0	0.00	
5	Sum of lines 2 through 4	0	0	0	0.00	
6	Revised wages (line 1 - 5)	9,170,879	0	9,170,879	349,218.00	26.26
7	Other Long Term Care	176,205	0	176,205	8,888.00	19.83
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)	176,205	0	176,205	8,888.00	19.83
13	Total Adjusted Salaries (Line 6 - 12)	8,994,674	0	8,994,674	340,330.00	26.43
	OTHER WAGES AND RELATED COSTS					
14	Contract Labor: Patient Related & Mgmt	399,004	0	399,004	10,054.00	39.69
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)	1,888,305	0	1,888,305		
18	Wage related costs (See Part IV)	0	0	0		
19	Wage related costs (excluded units)	36,281	0	36,281		
20	Physicians Part A - WRC	0	0	0		
21	Physicians Part B - WRC	0	0	0		
22	Total Adjusted Wage Related cost	1,852,024	0	1,852,024		

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

ARISTACARE AT DELAIRE
Provider CCN: 31-5200
Period from 1/1/2023 to 12/31/2023

Worksheet S-3 Part III Tuesday, May 28, 2024 at 7:04:41 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	607,438	0	607,438	16,989	35.75
3	Plant Operation, Maint. & Repairs	134,801	0	134,801	6,004	22.45
4	Laundry & Linen Service	0	291,481	291,481	5,296	55.04
5	Housekeeping	621,914	-291,481	330,433	26,190	12.62
6	Dietary	843,569	0	843,569	50,196	16.81
7	Nursing Administration	498,907	0	498,907	11,001	45.35
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	41,233	0	41,233	2,170	19.00
11	Social Service	156,622	0	156,622	4,160	37.65
12	Nursing and Allied Health Ed. Act.					
13	Other General Service	371,249	0	371,249	17,897	20.74
14	Total	3,275,733	0	3,275,733	139,903	23.41

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

ARISTACARE AT DELAIRE
Provider CCN: 31-5200
Period from 1/1/2023 to 12/31/2023

Worksheet S-3 Part IV Tuesday, May 28, 2024 at 7:04:41 AM

SNF Wage Related Costs

CMS #	Description	
	RETIREMENT COST	
1	401K Employer Contributions	0
2	Tax Sheltered Annuity (TSA) Employer Contribution	0
3	Qualified and Non-Qualified Pension Plan Cost	0
4	Prior Year Pension Service Cost	0
	PLAN ADMINISTRATIVE COSTS (Paid to External Organization)	
5	401K/TSA Plan Administration fees	0
6	Legal/Accounting/Management Fees-Pension Plan	0
7	Employee Managed Care Program Administration Fees	0
	HEALTH AND INSURANCE COST	
8	Health Insurance (Purchased or Self Funded)	1,410,905
9	Prescription Drug Plan	0
10	Dental, Hearing and Vision Plan	22,365
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	455,035
16	Retirement Health Care Cost (see instructions)	0
	TAXES	
17	FICA-Employers Portion Only	0
18	Medicare Taxes - Employer Portion Only	0
19	Unemployment Insurance	0
20	State or Federal Unemployment Taxes	0
	OTHER	
21	Executive Deferred Compensation	0
22	Day Care Cost and Allowances	0
23	Tuition Reimbursement	0
24	Total Wage Related Cost (Lines 1-23)	1,888,305
	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 DELAIRE
Provider CCN: 31-5200
Period from 1/1/2023 to 12/31/2023

Worksheet S-3 Part V Tuesday, May 28, 2024 at 7:04:41 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)	667,905	137,523	805,428	15,636	51.51
2	Licensed Practical Nurses (LPNs)	1,748,343	359,988	2,108,331	49,008	43.02
3	Certified Nursing Assistants/Nursing Assistants/Aides	2,560,524	527,218	3,087,742	122,874	25.13
4	Total Nursing (Sum of 1 - 3)	4,976,772	1,024,729	6,001,501	187,518	32.00
5	Physical Therapists	338,452	69,688	408,140	4,834	84.43
6	Physical Therapy Assistants	101,446	20,888	122,334	1,449	84.43
7	Physical Therapy Aides	0	0	0	0	0.00
8	Occupational Therapists	131,391	27,054	158,445	2,865	55.30
9	Occupational Therapy Assistants	94,049	19,365	113,414	2,051	55.30
10	Occupational Therapy Aides	0	0	0	0	0.00
11	Speech Therapists	76,831	15,820	92,651	1,709	54.21
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)	182,985		182,985	3,297	55.50
15	Licensed Practical Nurses (LPNs)	216,020		216,020	6,758	31.97
16	Certified Nursing Assistants/Nursing Assistants/Aides	0		0	0	18.07
17	Total Nursing (Sum of 14 - 16)	399,005		399,005	10,055	39.68
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

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In lieu of Form CMS-2540-10

ARISTACARE AT DELAIRE
Provider CCN: 31-5200
Period from 1/1/2023 to 12/31/2023

Worksheet A Tuesday, May 28, 2024 at 7:04:41 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		3,183,981	3,183,981	-80,624	3,103,357	-1,215,984	1,887,373
2	Cap Rel Costs - Movable Equipment		36,808	36,808	80,624	117,432	1,835	119,267
3	Employee Benefits	0	2,169,624	2,169,624	0	2,169,624	183,303	2,352,927
4	Administrative & General	607,438	3,784,461	4,391,899	0	4,391,899	642,845	5,034,744
5	Plant Operation, Maint. & Repairs	134,801	766,771	901,572	0	901,572	15,317	916,889
6	Laundry & Linen Service	0	0	0	291,481	291,481	0	291,481
7	Housekeeping	621,914	129,939	751,853	-291,481	460,372	0	460,372
8	Dietary	843,569	1,254,248	2,097,817	0	2,097,817	0	2,097,817
9	Nursing Administration	498,907	21,092	519,999	0	519,999	0	519,999
10	Central Services & Supply	0	254,017	254,017	0	254,017	0	254,017
11	Pharmacy	0	0	0	0	0	0	0
12	Medical Records & Library	41,233	0	41,233	0	41,233	-80	41,153
13	Social Service	156,622	0	156,622	0	156,622	0	156,622
15	Activities	371,249	7,334	378,583	0	378,583	0	378,583
	INPATIENT ROUTINE SERVICE COST CENTERS							
30	Skilled Nursing Facility	4,976,772	780,832	5,757,604	0	5,757,604	-925	5,756,679
31	Nursing Facility	0	0	0	0	0	0	0
33	Other Long Term Care	176,205	150	176,355	0	176,355	0	176,355
	ANCILLARY SERVICE COST CENTERS							
40	Radiology	0	40,597	40,597	0	40,597	0	40,597
41	Laboratory	0	39,852	39,852	0	39,852	0	39,852
42	Intravenous Therapy	0	0	0	0	0	0	0
43	Oxygen (Inhalation) Therapy	0	5,923	5,923	0	5,923	0	5,923
44	Physical Therapy	439,898	86,322	526,220	0	526,220	0	526,220
45	Occupational Therapy	225,440	0	225,440	0	225,440	0	225,440
46	Speech Pathology	76,831	0	76,831	0	76,831	0	76,831
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	227,289	227,289	0	227,289	0	227,289
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	9,170,879	12,789,240	21,960,119	0	21,960,119	-373,689	21,586,430
	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	1,705	1,705	0	1,705	0	1,705
100	TOTAL	9,170,879	12,790,945	21,961,824	0	21,961,824	-373,689	21,588,135

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ARISTACARE AT DELAIRE
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Reclassifications

			Increases			Decreases			
CMS	EXPLANATION OF RECLASSIFICATION	Code	COST CENTER	LINE	SALARY	NON-SALARY	COST CENTER	LINE	SALARY	NON-SALARY
#	ENTRY	1	2	3	4	5	6	7	8	9
1	To reclass Laundry & Linen	A	Laundry & Linen Serv	6.00	291,481	0	Housekeeping	7.00	291,481	0
2	To reclass capital costs	B	Cap Rel Costs - Mova	2.00	0	80,624	Cap Rel Costs - Bldg	1.00	0	80,624
100	TOTAL RECLASSIFICATIONS				291,481	80,624			291,481	80,624

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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	2,215,981	725,342	0	725,342	0	2,941,323	0
5	Fixed Equipment	0	0	0	0	0	0	0
6	Movable Equipment	502,484	172,437	0	172,437	0	674,921	98,524
7	Subtotal	2,718,465	897,779	0	897,779	0	3,616,244	98,524
8	Reconciling Items	0	0	0	0	0	0	0
9	Total	2,718,465	897,779	0	897,779	0	3,616,244	98,524

ARISTACARE AT DELAIRE
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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	-194,028	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	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	560,016		
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	-80	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	Office AdvertisngNonAllow	A	-148,451	Administrative & General	4
26	Office Fines & Penalties	A	-9,750	Administrative & General	4
27	Ancil Psyciatry	A	-925	Skilled Nursing Facility	30
28	Bad Debt Expense	A	-398,739	Administrative & General	4
29	Bad Debt Expense	A	-145,128	Administrative & General	4
30	NJBAIT tax refund	B	-36,604	Administrative & General	4
100	TOTAL		-373,689		

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Worksheet A-8-1 Tuesday, May 28, 2024 at 7:04:41 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 5	Adjustments (col 4 - 5) 6
1	1	Cap Rel Costs - Bldgs & Fixtures	Building Capital - Cost		61,656	1,083,612	-1,021,956
2	2	Cap Rel Costs - Movable Equipment	MME Capital - Cost		1,835	0	1,835
3	3	Employee Benefits	Employee Benefits Expenses		183,303	0	183,303
4	4	Administrative & General	Administrative & General		1,381,517	0	1,381,517
5	5	Plant Operation, Maint. & Repairs	Plant Operation Expenses		15,317	0	15,317
10		TOTALS			1,643,628	1,083,612	560,016

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%	Business Office
2	A	Zvi Klein	40%	AristaCare	50%	Business Office

A. Individual has financial interest (stockholder, partner, etc.) in both related organization and in provider
B. Corporation, partnership or other organization has financial interest in provider
C. Provider has financial interest in corporation, partnership, or other organization
D. Director, officer, administrator or key person of provider or relative of such person has financial interest in related organization
E. Individual is director, officer, administrator, or key person of provider and related organization
F. Director, officer, administrator or key person of related organization or relative of such person has financial interest in provider
G. Other:

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Provider-Based Physicians Adjustments

Wkst A Line No	Cost Center / Physician Identifier	Total Remuneration	Professional Component	Provider Component	RCE Amount	Physician/ Provider Component Hours	Unadjusted RCE Limit	5% 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 Disallowance	Adjustment
10	11	12	13	14	15	16	17	18
100	Total	0	0	0	0	0	0	0

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ARISTACARE AT DELAIRE
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Period from 1/1/2023 to 12/31/2023

Worksheet B Part I Tuesday, May 28, 2024 at 7:04:41 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	1,887,373	1,887,373							
2	Cap Rel Costs - Movable Equipment	119,267		119,267						
3	Employee Benefits	2,352,927	0	0	2,352,927					
4	Administrative & General	5,034,744	72,547	4,584	155,847	5,267,722	5,267,722			
5	Plant Operation, Maint. & Repairs	916,889	75,499	4,771	34,585	1,031,744	333,015	1,364,759		
6	Laundry & Linen Service	291,481	16,236	1,026	74,784	383,527	123,791	12,740	520,058	
7	Housekeeping	460,372	2,595	164	84,778	547,909	176,848	2,036	0	726,793
8	Dietary	2,097,817	107,665	6,804	216,430	2,428,716	783,914	84,479	0	45,481
9	Nursing Administration	519,999	1,661	105	128,002	649,767	209,725	1,303	0	701
10	Central Services & Supply	254,017	73,076	4,618	0	331,711	107,066	57,339	0	30,870
11	Pharmacy	0	0	0	0	0	0	0	0	0
12	Medical Records & Library	41,153	3,321	210	10,579	55,263	17,837	2,606	0	1,403
13	Social Service	156,622	8,340	527	40,184	205,673	66,385	6,544	0	3,523
15	Activities	378,583	90,801	5,738	95,249	570,371	184,098	71,247	0	38,357
	ANCILLARY SERVICE COST CENTERS									
30	Skilled Nursing Facility	5,756,679	1,369,075	86,514	1,276,867	8,489,135	2,740,028	1,074,241	520,058	578,342
31	Nursing Facility	0	0	0	0	0	0	0	0	0
33	Other Long Term Care	176,355	0	0	45,208	221,563	71,514	0	0	0
	OTHER REIMBURSABLE COST CENTERS									
40	Radiology	40,597	0	0	0	40,597	13,103	0	0	0
41	Laboratory	39,852	0	0	0	39,852	12,863	0	0	0
42	Intravenous Therapy	0	0	0	0	0	0	0	0	0
43	Oxygen (Inhalation) Therapy	5,923	0	0	0	5,923	1,912	0	0	0
44	Physical Therapy	526,220	58,156	3,675	112,862	700,913	226,233	45,632	0	24,567
45	Occupational Therapy	225,440	2,460	155	57,840	285,895	92,278	1,930	0	1,039
46	Speech Pathology	76,831	160	10	19,712	96,713	31,216	125	0	68
47	Electrocardiology	0	0	0	0	0	0	0	0	0
48	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0
49	Drugs Charged to Patients	227,289	0	0	0	227,289	73,362	0	0	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	21,586,430	1,881,592	118,901	2,352,927	21,580,283	5,265,188	1,360,222	520,058	724,351
90	Gift, Flower, Coffee Shops & Canteen	0	4,600	291	0	4,891	1,579	3,610	0	1,943
91	Barber and Beauty Shop	0	1,181	75	0	1,256	405	927	0	499
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	1,705	0	0	0	1,705	550	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	21,588,135	1,887,373	119,267	2,352,927	21,588,135	5,267,722	1,364,759	520,058	726,793

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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	3,342,590								
9	Nursing Administration	0	861,496							
10	Central Services & Supply	0	0	526,986						
11	Pharmacy	0	0	0	0					
12	Medical Records & Library	0	0	0	0	77,109				
13	Social Service	0	0	0	0	0	282,125			
15	Activities	0	0	0	0	0	0	864,073		
	ANCILLARY SERVICE COST CENTERS									
30	Skilled Nursing Facility	3,342,590	861,496	526,986	0	77,109	282,125	864,073	19,356,183	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	293,077	0
	OTHER REIMBURSABLE COST CENTERS									
40	Radiology	0	0	0	0	0	0	0	53,700	0
41	Laboratory	0	0	0	0	0	0	0	52,715	0
42	Intravenous Therapy	0	0	0	0	0	0	0	0	0
43	Oxygen (Inhalation) Therapy	0	0	0	0	0	0	0	7,835	0
44	Physical Therapy	0	0	0	0	0	0	0	997,345	0
45	Occupational Therapy	0	0	0	0	0	0	0	381,142	0
46	Speech Pathology	0	0	0	0	0	0	0	128,122	0
47	Electrocardiology	0	0	0	0	0	0	0	0	0
48	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0
49	Drugs Charged to Patients	0	0	0	0	0	0	0	300,651	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	3,342,590	861,496	526,986	0	77,109	282,125	864,073	21,570,770	0
90	Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0	12,023	0
91	Barber and Beauty Shop	0	0	0	0	0	0	0	3,087	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	2,255	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	3,342,590	861,496	526,986	0	77,109	282,125	864,073	21,588,135	0

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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	19,356,183
31	Nursing Facility	0
33	Other Long Term Care	293,077
	OTHER REIMBURSABLE COST CENTERS	
40	Radiology	53,700
41	Laboratory	52,715
42	Intravenous Therapy	0
43	Oxygen (Inhalation) Therapy	7,835
44	Physical Therapy	997,345
45	Occupational Therapy	381,142
46	Speech Pathology	128,122
47	Electrocardiology	0
48	Medical Supplies Charged to Patients	0
49	Drugs Charged to Patients	300,651
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	21,570,770
90	Gift, Flower, Coffee Shops & Canteen	12,023
91	Barber and Beauty Shop	3,087
92	Physicians Private Offices	0
93	Nonpaid Workers	0
94	Patients Laundry	0
95	Other Non Reimbursable Cost	2,255
98	Cross Foot Adjustments	0
99	Negative Cost Center	0
100	TOTAL	21,588,135

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ARISTACARE AT DELAIRE
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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	0	0	0	0				
4	Administrative & General	0	72,547	4,584	77,131	0	77,131			
5	Plant Operation, Maint. & Repairs	0	75,499	4,771	80,270	0	4,876	85,146		
6	Laundry & Linen Service	0	16,236	1,026	17,262	0	1,813	795	19,870	
7	Housekeeping	0	2,595	164	2,759	0	2,589	127	0	5,475
8	Dietary	0	107,665	6,804	114,469	0	11,478	5,271	0	343
9	Nursing Administration	0	1,661	105	1,766	0	3,071	81	0	5
10	Central Services & Supply	0	73,076	4,618	77,694	0	1,568	3,577	0	233
11	Pharmacy	0	0	0	0	0	0	0	0	0
12	Medical Records & Library	0	3,321	210	3,531	0	261	163	0	11
13	Social Service	0	8,340	527	8,867	0	972	408	0	27
15	Activities	0	90,801	5,738	96,539	0	2,696	4,445	0	289
	ANCILLARY SERVICE COST CENTERS									
30	Skilled Nursing Facility	0	1,369,075	86,514	1,455,589	0	40,120	67,021	19,870	4,354
31	Nursing Facility	0	0	0	0	0	0	0	0	0
33	Other Long Term Care	0	0	0	0	0	1,047	0	0	0
	OTHER REIMBURSABLE COST CENTERS									
40	Radiology	0	0	0	0	0	192	0	0	0
41	Laboratory	0	0	0	0	0	188	0	0	0
42	Intravenous Therapy	0	0	0	0	0	0	0	0	0
43	Oxygen (Inhalation) Therapy	0	0	0	0	0	28	0	0	0
44	Physical Therapy	0	58,156	3,675	61,831	0	3,313	2,847	0	185
45	Occupational Therapy	0	2,460	155	2,615	0	1,351	120	0	8
46	Speech Pathology	0	160	10	170	0	457	8	0	1
47	Electrocardiology	0	0	0	0	0	0	0	0	0
48	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0
49	Drugs Charged to Patients	0	0	0	0	0	1,074	0	0	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	0	1,881,592	118,901	2,000,493	0	77,094	84,863	19,870	5,456
90	Gift, Flower, Coffee Shops & Canteen	0	4,600	291	4,891	0	23	225	0	15
91	Barber and Beauty Shop	0	1,181	75	1,256	0	6	58	0	4
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	8	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	1,887,373	119,267	2,006,640	0	77,131	85,146	19,870	5,475

ARISTACARE AT DELAIRE
Provider CCN: 31-5200
Period from 1/1/2023 to 12/31/2023

Worksheet B Part II Tuesday, May 28, 2024 at 7:04:41 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	131,561								
9	Nursing Administration	0	4,923							
10	Central Services & Supply	0	0	83,072						
11	Pharmacy	0	0	0	0					
12	Medical Records & Library	0	0	0	0	3,966				
13	Social Service	0	0	0	0	0	10,274			
15	Activities	0	0	0	0	0	0	103,969		
	ANCILLARY SERVICE COST CENTERS									
30	Skilled Nursing Facility	131,561	4,923	83,072	0	3,966	10,274	103,969	1,924,719	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	1,047	0
	OTHER REIMBURSABLE COST CENTERS									
40	Radiology	0	0	0	0	0	0	0	192	0
41	Laboratory	0	0	0	0	0	0	0	188	0
42	Intravenous Therapy	0	0	0	0	0	0	0	0	0
43	Oxygen (Inhalation) Therapy	0	0	0	0	0	0	0	28	0
44	Physical Therapy	0	0	0	0	0	0	0	68,176	0
45	Occupational Therapy	0	0	0	0	0	0	0	4,094	0
46	Speech Pathology	0	0	0	0	0	0	0	636	0
47	Electrocardiology	0	0	0	0	0	0	0	0	0
48	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0
49	Drugs Charged to Patients	0	0	0	0	0	0	0	1,074	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	131,561	4,923	83,072	0	3,966	10,274	103,969	2,000,154	0
90	Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0	5,154	0
91	Barber and Beauty Shop	0	0	0	0	0	0	0	1,324	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	8	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	131,561	4,923	83,072	0	3,966	10,274	103,969	2,006,640	0

ARISTACARE AT DELAIRE
Provider CCN: 31-5200
Period from 1/1/2023 to 12/31/2023

Worksheet B Part II Tuesday, May 28, 2024 at 7:04:41 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	1,924,719
31	Nursing Facility	0
33	Other Long Term Care	1,047
	OTHER REIMBURSABLE COST CENTERS	
40	Radiology	192
41	Laboratory	188
42	Intravenous Therapy	0
43	Oxygen (Inhalation) Therapy	28
44	Physical Therapy	68,176
45	Occupational Therapy	4,094
46	Speech Pathology	636
47	Electrocardiology	0
48	Medical Supplies Charged to Patients	0
49	Drugs Charged to Patients	1,074
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	2,000,154
90	Gift, Flower, Coffee Shops & Canteen	5,154
91	Barber and Beauty Shop	1,324
92	Physicians Private Offices	0
93	Nonpaid Workers	0
94	Patients Laundry	0
95	Other Non Reimbursable Cost	8
98	Cross Foot Adjustments	
99	Negative Cost Center	
100	TOTAL	2,006,640

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

ARISTACARE AT DELAIRE
Provider CCN: 31-5200
Period from 1/1/2023 to 12/31/2023

Worksheet B-1 Tuesday, May 28, 2024 at 7:04:41 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	153,441								
2	Cap Rel Costs - Movable Equipment		153,441							
3	Employee Benefits	0	0	9,170,879						
4	Administrative & General	5,898	5,898	607,438	-5,267,722	16,320,413				
5	Plant Operation, Maint. & Repairs	6,138	6,138	134,801	0	1,031,744	141,405			
6	Laundry & Linen Service	1,320	1,320	291,481	0	383,527	1,320	58,968		
7	Housekeeping	211	211	330,433	0	547,909	211	0	139,874	
8	Dietary	8,753	8,753	843,569	0	2,428,716	8,753	0	8,753	176,904
9	Nursing Administration	135	135	498,907	0	649,767	135	0	135	0
10	Central Services & Supply	5,941	5,941	0	0	331,711	5,941	0	5,941	0
11	Pharmacy	0	0	0	0	0	0	0	0	0
12	Medical Records & Library	270	270	41,233	0	55,263	270	0	270	0
13	Social Service	678	678	156,622	0	205,673	678	0	678	0
15	Activities	7,382	7,382	371,249	0	570,371	7,382	0	7,382	0
	ANCILLARY SERVICE COST CENTERS									
30	Skilled Nursing Facility	111,304	111,304	4,976,772	0	8,489,135	111,304	58,968	111,304	176,904
31	Nursing Facility	0	0	0	0	0	0	0	0	0
33	Other Long Term Care	0	0	176,205	0	221,563	0	0	0	0
	OTHER REIMBURSABLE COST CENTERS									
40	Radiology	0	0	0	0	40,597	0	0	0	0
41	Laboratory	0	0	0	0	39,852	0	0	0	0
42	Intravenous Therapy	0	0	0	0	0	0	0	0	0
43	Oxygen (Inhalation) Therapy	0	0	0	0	5,923	0	0	0	0
44	Physical Therapy	4,728	4,728	439,898	0	700,913	4,728	0	4,728	0
45	Occupational Therapy	200	200	225,440	0	285,895	200	0	200	0
46	Speech Pathology	13	13	76,831	0	96,713	13	0	13	0
47	Electrocardiology	0	0	0	0	0	0	0	0	0
48	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0
49	Drugs Charged to Patients	0	0	0	0	227,289	0	0	0	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	152,971	152,971	9,170,879	-5,267,722	16,312,561	140,935	58,968	139,404	176,904
90	Gift, Flower, Coffee Shops & Canteen	374	374	0	0	4,891	374	0	374	0
91	Barber and Beauty Shop	96	96	0	0	1,256	96	0	96	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	1,705	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	1,887,373	119,267	2,352,927	0	5,267,722	1,364,759	520,058	726,793	3,342,590

ARISTACARE AT DELAIRE
Provider CCN: 31-5200
Period from 1/1/2023 to 12/31/2023

Worksheet B-1 Tuesday, May 28, 2024 at 7:04:41 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	58,968					
10	Central Services & Supply	0	58,968				
11	Pharmacy	0	0	58,968			
12	Medical Records & Library	0	0	0	58,968		
13	Social Service	0	0	0	0	58,968	
15	Activities	0	0	0	0	0	58,968
	ANCILLARY SERVICE COST CENTERS						
30	Skilled Nursing Facility	58,968	58,968	58,968	58,968	58,968	58,968
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	58,968	58,968	58,968	58,968	58,968	58,968
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	861,496	526,986	0	77,109	282,125	864,073

ARISTACARE AT DELAIRE
Provider CCN: 31-5200
Period from 1/1/2023 to 12/31/2023

Worksheet B-1 Tuesday, May 28, 2024 at 7:04:41 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	12.300317	0.777282	0.256565	0.000000	0.322769	9.651420	8.819326	5.196055	18.894937
104	Cost to be Allocated per Bp2	0	0	0	0	77,131	85,146	19,870	5,475	131,561
105	Unit Cost Multiplier per Bp2	0.000000	0.000000	0.000000	0.000000	0.004726	0.602143	0.336962	0.039142	0.743686

ARISTACARE AT DELAIRE
Provider CCN: 31-5200
Period from 1/1/2023 to 12/31/2023

Worksheet B-1 Tuesday, May 28, 2024 at 7:04:41 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
103	Unit Cost Multiplier per Bp1	14.609551	8.936813	0.000000	1.307641	4.784375	14.653253
104	Cost to be Allocated per Bp2	4,923	83,072	0	3,966	10,274	103,969
105	Unit Cost Multiplier per Bp2	0.083486	1.408764	0.000000	0.067257	0.174230	1.763143

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

ARISTACARE AT DELAIRE
Provider CCN: 31-5200
Period from 1/1/2023 to 12/31/2023

Worksheet B-2 Tuesday, May 28, 2024 at 7:04:41 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 DELAIRE
Provider CCN: 31-5200
Period from 1/1/2023 to 12/31/2023

Worksheet C Tuesday, May 28, 2024 at 7:04:41 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	53,700	40,597	1.322758
41	Laboratory	52,715	449,370	0.117309
42	Intravenous Therapy	0	0	0.000000
43	Oxygen (Inhalation) Therapy	7,835	5,923	1.322809
44	Physical Therapy	997,345	1,069,352	0.932663
45	Occupational Therapy	381,142	671,079	0.567954
46	Speech Pathology	128,122	215,294	0.595103
47	Electrocardiology	0	0	0.000000
48	Medical Supplies Charged to Patients	0	0	0.000000
49	Drugs Charged to Patients	300,651	247,486	1.214820
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	5,862	0.000000
100	TOTAL	1,921,510	2,704,963	

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

ARISTACARE AT DELAIRE
Provider CCN: 31-5200
Period from 1/1/2023 to 12/31/2023

Worksheet D Part I Tuesday, May 28, 2024 at 7:04:41 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	1.322758	0	0	0	0
41	Laboratory	0.117309	0	0	0	0
42	Intravenous Therapy	0.000000	0	0	0	0
43	Oxygen (Inhalation) Therapy	1.322809	0	0	0	0
44	Physical Therapy	0.932663	279,637	0	260,807	0
45	Occupational Therapy	0.567954	266,785	0	151,522	0
46	Speech Pathology	0.595103	105,540	0	62,807	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	1.214820	239,591	0	291,060	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		891,553	0	766,196	0

ARISTACARE AT DELAIRE
Provider CCN: 31-5200
Period from 1/1/2023 to 12/31/2023

Worksheet D Part II Tuesday, May 28, 2024 at 7:04:41 AM

Skilled Nursing Facility
Title XVIII

Part II - APPORTIONMENT OF VACCINE COST

#	Description	Amount
1	Drugs charged to patients - RCC	1.214820
2	Program vaccine charges	810
3	Program costs	984

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	260,807	0
45	Occupational Therapy	0	0	0	151,522	0
46	Speech Pathology	0	0	0	62,807	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	291,060	0
50	Dental Care - Title XIX only	0	0	0	0	0
51	Support Surfaces	0	0	0	0	0
100	TOTAL	0	0		766,196	0

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ARISTACARE AT DELAIRE
Provider CCN: 31-5200
Period from 1/1/2023 to 12/31/2023

Worksheet D-1 Tuesday, May 28, 2024 at 7:04:41 AM

Nursing Facility
Title XVIII

PART I - CALCULATION OF INPATIENT ROUTINE COSTS

CMS #	DESCRIPTION	AMOUNT
1	Inpatient days incl. private	58,968
2	Private room days	0
3	Inpatient days incl. Program prvt.	4,943
4	Med. nec. Program prvt. room days	0
5	Total general Inpatient routine svc.s co	19,356,183
	PRIVATE ROOM DIFFERENTIAL ADJUSTMENT	
6	General Inpatient routine service charge	2,681,538
7	General Inpatient routine service RCC	7.218314
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	19,356,183
	PROGRAM INPATIENT ROUTINE SERVICE COSTS	
16	Adjusted general Inpatient per diem cost	328.25
17	Program routine service cost	1,622,540
18	Med. nec. program prvt. room cost	0
19	Total program general Inpatient cost	1,622,540
20	Capital related cost allocated to inpati	1,924,719
21	Per diem capital related costs	32.64
22	Program capital related cost	161,340
23	Inpatient routine service cost	1,461,200
24	Aggregate charges to beneficiaries for e	0
25	Total program routine service costs for	1,461,200
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)	58,968
2	Program inpatient days (see instructions)	4,943
3	Total Nursing & Allied Health costs (see instructions)	0
4	Nursing & Allied Health ratio (Line 2 divided by line 1)	0.083825
5	Program Nursing & Allied Health costs for pass-through (Line 3 times line 4)	0

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ARISTACARE AT DELAIRE
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Period from 1/1/2023 to 12/31/2023

Worksheet E Tuesday, May 28, 2024 at 7:04:41 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)	3,964,804
2	Nursing and Allied Health Education Activities (pass through payments)	0
3	Subtotal	3,964,804
4	Primary payor amounts	0
5	Coinsurance	716,129
6	Reimbursable bad debts (From your records)	404,179
7	Reimbursable bad debts for dual eligible beneficiaries (See instructions)	383,615
8	Adjusted reimbursable bad debts. (See instructions)	262,716
9	Recovery of bad debts - for statistical records only	0
10	Utilization review	0
11	Subtotal	3,511,391
12	Interim payments (See instructions)	3,358,745
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)	5,254
14.99	Sequestration adjustment (See instructions)	64,974
15	Balance due provider/program	82,418
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	984
19	Total reasonable costs	984
20	Medicare Part B ancillary charges	810
21	Cost of covered services	810
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	810
26	Interim adjustment	516
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)	16
29	Balance due provider/program	278
30	Protested amounts (Nonallowable cost report items)	0

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ARISTACARE AT DELAIRE
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Period from 1/1/2023 to 12/31/2023

Worksheet E-1 Tuesday, May 28, 2024 at 7:04:41 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		3,322,787		516
2	Interim payments payable on individual bills, eithe		0		0
3.01	Lump sums ... to Provider	06/16/2023	35,958		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		35,958		0
4	TOTAL INTERIM PAYMENTS		3,358,745		516

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

Worksheet G Tuesday, May 28, 2024 at 7:04:41 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	681,847	0	0	0
2	Temporary investments	0	0	0	0
3	Notes receivable	0	0	0	0
4	Accounts receivable	3,522,277	0	0	0
5	Other receivables	126,661	0	0	0
6	Less: allowances for uncollectible notes and accounts receivable	327,725	0	0	0
7	Inventory	0	0	0	0
8	Prepaid expenses	394,563	0	0	0
9	Other current assets	307,564	0	0	0
10	Due from other funds	0	0	0	0
11	TOTAL CURRENT ASSETS	4,705,187	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	2,941,323	0	0	0
18	Less: Accumulated amortization	447,342	0	0	0
19	Fixed equipment	0	0	0	0
20	Less: Accumulated depreciation	0	0	0	0
21	Automobiles and trucks	0	0	0	0
22	Less: Accumulated depreciation	0	0	0	0
23	Major movable equipment	674,921	0	0	0
24	Less: Accumulated depreciation	314,994	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	2,853,908	0	0	0
	OTHER ASSETS				
29	Investments	0	0	0	0
30	Deposits on leases	0	0	0	0
31	Due from owners/officers	0	0	0	0
32	Other assets	0	0	0	0
33	TOTAL OTHER ASSETS	0	0	0	0
34	TOTAL ASSETS	7,559,095	0	0	0

ARISTACARE AT DELAIRE
Provider CCN: 31-5200
Period from 1/1/2023 to 12/31/2023

Worksheet G Tuesday, May 28, 2024 at 7:04:41 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	5,504,052	0	0	0
36	Salaries, wages & fees payable	891,101	0	0	0
37	Payroll taxes payable	67,820	0	0	0
38	Notes & loans payable (short term)	-41,861	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	629,368	0	0	0
43	TOTAL CURRENT LIABILITIES	7,050,480	0	0	0
	LONG TERM LIABILITIES				
44	Mortgage payable	0	0	0	0
45	Notes payable	185,924	0	0	0
46	Unsecured loans	612,498	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	798,422	0	0	0
51	TOTAL LIABILITIES	7,848,902	0	0	0
	CAPITAL ACCOUNTS				
52	General fund balance	-289,807			
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	-289,807	0	0	0
60	TOTAL LIABILITIES & FUND BALANCES	7,559,095	0	0	0

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ARISTACARE AT DELAIRE
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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		56405404		0		0		0
2	Net income (loss)		-632756						
3	Total		55772648		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		55772648		0		0		0
12	Deductions (Debit adjustments)	0		0		0		0	
13		56062455		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		56062455		0		0		0
19	Fund balances - ending		-289807		0		0		0

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ARISTACARE AT DELAIRE
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Period from 1/1/2023 to 12/31/2023

Worksheet G-2 Part I Tuesday, May 28, 2024 at 7:04:41 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	20,468,412		20,468,412
2	Nursing Facility	0		0
4	Other Long Term Care	0		0
5	Total general Inpatient care services	20,468,412		20,468,412
	ALL OTHER CARE SERVICES			
6	Ancillary services	903,191	0	903,191
7	Clinic		0	0
8	Home Health Agency Cost		0	0
9	Ambulance		0	0
13		0		
14	Total Patient Revenues	21,371,603	0	21,371,603

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ARISTACARE AT DELAIRE
Provider CCN: 31-5200
Period from 1/1/2023 to 12/31/2023

Worksheet G-2 Part II Tuesday, May 28, 2024 at 7:04:41 AM

Statement of Patient Revenues and Operating Expenses

PART II - OPERATING EXPENSES

CMS #	Description		
1	Operating Expenses		21,961,824
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		21,961,824

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ARISTACARE AT DELAIRE
Provider CCN: 31-5200
Period from 1/1/2023 to 12/31/2023

Worksheet G-3 Tuesday, May 28, 2024 at 7:04:41 AM

Statement of Revenues and Expenses

CMS #	Description		
1	Total Patient Revenues		21,371,603
2	Less: contractual allowances and ...		236,643
3	Net Patient Revenues (Line 1 - 2)		21,134,960
4	Less: total operating expenses		21,961,824
5	Net income from service to patients (Line 3 - 4)		-826,864
	Other Income:		
6	Contributions, donations, bequests, etc.	0	
7	Income from investments	194,028	
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	
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	80	
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	0	
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		194,108
26	Total		-632,756
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		-632,756