



LINDEN GARDEN ESTATES LLC
D/B/A ARISTACARE AT DELAIRE
Financial Statements

December 31, 2024

SAUL N.
FRIEDMAN & CO.

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

Independent Auditors' Report	(i)
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Financial Statements

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INDEPENDENT AUDITORS' REPORT

To the Members of
Linden Garden Estates LLC d/b/a Aristacare at Delaire
Cranford, NJ

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Linden Garden Estates LLC d/b/a Aristacare at Delaire (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 Linden Garden Estates LLC d/b/a Aristacare at Delaire, 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 Linden Garden Estates 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 Linden Garden Estates LLC d/b/a Aristacare at Delaire'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 Linden Garden Estates LLC d/b/a Aristacare at Delaire'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 Linden Garden Estates LLC d/b/a Aristacare at Delaire'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

Linden Garden Estates LLC
d/b/a AristaCare at Delaire
Balance Sheet
December 31, 2024

ASSETS

Current assets:

Cash	\$ 1,604,026
Cash - restricted	74,241
Accounts receivable - net	4,544,180
Prepaid expenses	359,911
Escrows - restricted	300,830
Loans and exchanges	<u>149,636</u>

Total current assets 7,032,824

Property and equipment, net 2,647,436

Total Assets \$ 9,680,260

LIABILITIES AND MEMBERS' EQUITY

Current liabilities:

Accounts payable	\$ 5,431,752
Accrued expenses	2,445,526
Accrued and withheld taxes	49,783
Due to related entities - net	540,065
Loans Payable - members	250,000
Due to prior owner	437,106
Patients' funds and deposits payable	<u>89,362</u>

Total liabilities 9,243,594

Members' equity 436,666

Total Liabilities and Members' Equity \$ 9,680,260

Linden Garden Estates LLC
d/b/a AristaCare at Delaire
Statement of Income and Members' Equity
Year Ended December 31, 2024

Revenues	\$ 26,185,355
Operating expenses	<u>24,456,139</u>
Income from operations	1,729,216
Non-operating revenue (expenses)	
Interest income	3,223
Interest expense	<u>(1,004,969)</u>
Net income	727,470
Members' deficit at beginning of year	(289,804)
Members' distributions - net	<u>(1,000)</u>
Members' equity at end of year	\$ 436,666

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

Linden Garden Estates LLC
d/b/a AristaCare at Delaire
Statement of Cash Flows
Year Ended December 31, 2024

Cash flows from operating activities:	
Net income	\$ 727,470
Adjustments to reconcile net income to net cash provided by (used in) operating activities:	
Depreciation expense	392,162
Changes in operating assets and liabilities:	
Accounts receivable	(870,376)
Prepaid expenses	(1,953)
Due to/from related entities - net	(173,551)
Accounts payable	(333,208)
Accrued expenses and taxes	1,426,518
Loans and exchanges	7,078
Patients' funds and deposits payable	12,198
Net cash provided by operating activities	<u>1,186,338</u>
Cash flows from investing activities:	
Purchase of property and equipment	<u>(185,689)</u>
Cash flows from financing activities:	
Members' distributions	<u>(1,000)</u>
Net increase in cash and restricted cash	999,649
Cash and restricted cash - at beginning of year	<u>979,448</u>
Cash and restricted cash - at End of Year	\$ 1,979,097
<hr/>	
Supplemental disclosure of cash flow information:	
Cash paid during the year for:	
Interest	\$ 1,004,969

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

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

Principal Business Activity

Nature of Operations

LLC Linden Garden Estates LLC d/b/a Aristacare at Delaire, (the “Company”) was formed in the State of New Jersey on May 12, 2016, with a perpetual life. The limited liability company was licensed to operate a long-term care facility consisting of 240 long-term care beds, and 40 comprehensive personal care beds, in Linden, 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 \$687,321.

Cash and Cash Equivalents

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

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

Cash and cash equivalents	\$ 1,604,026
Restricted cash for residents	74,241
Escrow – restricted capital reserve	300,830
Total	<u>\$ 1,979,097</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.

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.

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.

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 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.

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

Revenue Recognition (continued)

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.

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.

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

Subsequent events

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

Note 2 – Advertising:

Advertising is expensed as incurred. Advertising expenses were \$78,260 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	\$	711,543
Leasehold improvements	10		3,090,391
			3,801,934
Less accumulated depreciation			(1,154,498)
		\$	2,647,436

Depreciation expense was \$392,162 for the year.

Note 4 – 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 5 – Revenues:

Approximately 58% of revenue for the year was derived from billings to the New Jersey Department of Health for stays by Medicaid patients.

Approximately 25% of revenue for the year was derived from billings to the Federal Government for stays by patients covered by Medicare Part A and for services provided to patients that 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 6 – Contracted Services:

A majority of the facility services are contracted from outside companies.

Note 7 – 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.

Due to management not exercising its option to renew the lease, and operating on a month-by-month basis, the lease has not been capitalized.

Description of leases:

The Company occupies its premises under an operating lease with a 5-year term, which commenced on June 16, 2017, and expired on June 16, 2022, with four renewal options of five years each. As of December 31, 2024, the Company had not exercised its option to renew the lease. Currently the monthly expense is \$163,593 which includes all debt service costs plus all real estate taxes and operating expenses plus \$50,000 per month. In 2024, a verbal agreement was reached with the landlord, that if certain financial milestones were reached by the Company, there would be additional rent due to the landlord. For 2024 that addition amounted to \$1,000,000. Aggregate rent expense was \$2,963,114 for the year.

Note 8 – Economic Dependency:

During the year, the Company purchased a substantial portion of its services from three vendors. Purchases from these vendors were approximately \$2,987,865. The balance due these vendors and included in accounts payable at December 31, 2024, was \$2,521,247.

Note 9 – Loan Payable - Members:

During 2018, the Company borrowed \$250,000 for working capital from one of its members. The Company did not repay any of this amount. The loan is interest free and will be repaid at the will of the member. The balance due on the loan at December 31, 2024, was \$250,000.

Note 10 – Employee Benefit Plans:

Effective March 1, 2017, 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 \$89,249 for the year.

Note 11 – Related Party Transactions:

The Company obtained fiscal services from a related company, which is related through common ownership. Total services purchased during the year amounted to \$1,546,317. At December 31, 2024, the balances due to this company and included in accounts payable was \$2,088,899.

Note 12 – Concentration of Credit Risks:

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 38% of its receivables due from the New Jersey Department of Health, and 39% of its receivables due from the Federal government for Medicare recipients.

As of December 31, 2024, approximately 46% of the accounts payable balance was payable to three vendors.

Linden Garden Estates LLC
d/b/a AristaCare at Delaire
Supplementary Schedules - Revenues
Year Ended December 31, 2024

		Per Patient Day
Revenues - current:		
Medicaid - NJ	\$ 15,222,329	\$ 285.15
Medicare - Part A	6,184,131	812.10
Private	772,284	437.55
HMO	2,590,680	660.38
Respite	<u>666,323</u>	286.84
Total current year	25,435,747	\$ <u>334.30</u>
Other revenues:		
Ancillary revenue	243,735	
Comprehensive personal care	<u>505,873</u>	
Total Revenues	\$ 26,185,355	

**Linden Garden Estates LLC
d/b/a AristaCare at Delaire
Supplementary Schedules - Patient Days
Year Ended December 31, 2024**

	Patient Days	Percent of Total
Skilled nursing facility:		
Medicaid	60,460	79.46%
Medicare	7,615	10.01%
Private	1,765	2.32%
HMO	3,923	5.16%
Respite	2,323	3.05%
	<u>76,086</u>	<u>100.00%</u>
 Percent occupancy	 <u>86.62%</u>	

ARISTACARE AT PARKSIDE
Provider CCN: 31-5200
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 4:21:39 PM

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; Data: _____ 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. ☐ NFR 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 Parkside (31-5200) 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"/>

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 XVIII			
		Title V	A	B	Title XIX
		1	2	3	4
1	SNF	0	183,412	775	0
100	Total	0	183,412	775	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 PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2024 to 12/31/2024

Worksheet S-2 Part I Tuesday, May 20, 2025 at 4:21:39 PM

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			Payment System P., O. or N.				
CMS #	COMPONENT	COMPONENT NAME	PROVIDER	DATE CERTIFIED	V	XVIII	XIX
		1	2	3	4	5	6
4	SNF	Aristacare at Parkside	31-5200	02/24/1984		P	
5	Nursing Facility						
7	SNF-Based BHA						
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	392,162
21	Declining Balance.	
22	Sum of the Years' Digits	
23	Sum of lines 20 through 22	392,162

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
Did you cease to participate in the Medicare program at the end of the period to which this cost report
27 applies (See FRM 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 No	Part B No	Other
29 Skilled Nursing Facility			
30 Nursing Facility			
32 SNF-Based BHA			
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 PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2024 to 12/31/2024

Worksheet S-2 Part II Tuesday, May 20, 2025 at 4:21:39 PM

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		Preparer	
20	Employer.			
21	Telephone number/Email address.			

1
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The Optimizer Systems, LLC WinLASH 2540 System [Version: 10.5.4]
In lieu of Form CMS-2540-10

ARISTACARE AT PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2024 to 12/31/2024

Worksheet S-3 Part I Tuesday, May 20, 2025 at 4:21:39 PM

Skilled Nursing Facility and Skilled Nursing Facility Health Care Complex

PART I - STATISTICAL DATA

CMS #	Component	No. of Beds	Bed days Available	Inpatient Days			Other	Total
		1	2	Title V	Title XVIII	Title XIX		
1	Skilled Nursing Facility	240	87,840	0	7,521	53,060	8,413	68,994
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	240	87,840	0	7,521	53,060	8,413	68,994

CMS #	Component	Discharges				Average Length of Stay			
		Title V	Title XVIII	Title XIX	Other	Total	Title V	Title XVIII	Title XIX
1	Skilled Nursing Facility	0	128	212	147	487	0.00	58.76	250.28
2	Nursing Facility	0		0	0	0	0.00		0.00
4	Home Health Agency Cost					0			0.00
5	Other Long Term Care				0	0			0.00
8	Total	0	128	212	147	487	0.00	58.76	250.28

CMS #	Component	Admissions				FTE	
		Title V	Title XVIII	Title XIX	Other	Total	Non-Paid
1	Skilled Nursing Facility	0	124	181	201	506	189.13
2	Nursing Facility	0		0	0	0	0.00
4	Home Health Agency Cost					0	0.00
5	Other Long Term Care				0	0	0.00
8	Total	0	124	181	201	506	189.13

ARISTACARE AT PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2024 to 12/31/2024

Worksheet S-3 Part II Tuesday, May 20, 2025 at 4:21:39 PM

SNF Wage Index Information

PART II - DIRECT SALARIES

PART II - DIRECT SALARIES		Reclass. of Salaries from Wkst.		Paid Hours	Average	
CMS #	Amount Reported	A-6	Adjusted Salaries	Related to Salary	Hourly Wage	
	1	2	3	4	5	
1	Total Salary	10,432,968	0	10,432,968	393,400.00	26.52
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)	10,432,968	0	10,432,968	393,400.00	26.52
7	Other Long Term Care	175,994	0	175,994	8,991.00	19.57
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)	175,994	0	175,994	8,991.00	19.57
13	Total Adjusted Salaries (Line 6 - 12)	10,256,974	0	10,256,974	384,409.00	26.68
OTHER WAGES AND RELATED COSTS						
14	Contract Labor: Patient Related & Mgmt	823,636	0	823,636	22,533.00	36.55
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)	2,047,278	0	2,047,278		
18	Wage related costs (See Part IV)	0	0	0		
19	Wage related costs (excluded units)	34,536	0	34,536		
20	Physicians Part A - WRC	0	0	0		
21	Physicians Part B - WRC	0	0	0		
22	Total Adjusted Wage Related cost	2,012,742	0	2,012,742		

ARISTACARE AT PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2024 to 12/31/2024

Worksheet S-3 Part III Tuesday, May 20, 2025 at 4:21:39 PM

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	743,915	0	743,915	21,798	34.13
3	Plant Operation, Maint. & Repairs	158,445	0	158,445	8,525	18.59
4	Laundry & Linen Service	0	97,761	97,761	5,277	18.53
5	Housekeeping	701,843	-97,761	604,082	32,605	18.53
6	Dietary	852,321	0	852,321	55,339	15.40
7	Nursing Administration	598,677	0	598,677	13,133	45.59
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	26,608	0	26,608	642	41.45
11	Social Service	163,427	0	163,427	4,289	38.10
12	Nursing and Allied Health Ed. Act.					
13	Other General Service	394,666	0	394,666	18,453	21.39
14	Total	3,639,902	0	3,639,902	160,061	22.74

ARISTACARE AT PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2024 to 12/31/2024

Worksheet S-3 Part IV Tuesday, May 20, 2025 at 4:21:39 PM

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)	1,503,952
9	Prescription Drug Plan	0
10	Dental, Hearing and Vision Plan	18,113
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	525,213
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)	2,047,278
	PART B OTHER THAN CORE RELATED COST	
25	Other Wage Related Costs	0

ARISTACARE AT PARKSIDE
Provider CCN: 31-S200
Period from 1/1/2024 to 12/31/2024

Worksheet S-3 Part V Tuesday, May 20, 2025 at 4:21:39 PM

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)	753,855	147,930	901,785	17,697	50.96
2	Licensed Practical Nurses (LPNs)	2,013,640	395,140	2,408,780	53,541	44.99
3	Certified Nursing Assistants/Nursing Assistants/Aides	2,969,450	582,700	3,552,150	134,282	26.45
4	Total Nursing (Sum of 1 - 3)	5,736,945	1,125,770	6,862,715	205,520	33.39
5	Physical Therapists	361,172	70,873	432,045	7,728	55.91
6	Physical Therapy Assistants	144,558	28,367	172,925	3,093	55.91
7	Physical Therapy Aides	0	0	0	0	0.00
8	Occupational Therapists	158,695	31,141	189,836	3,396	55.90
9	Occupational Therapy Assistants	122,591	24,056	146,647	2,623	55.91
10	Occupational Therapy Aides	0	0	0	0	0.00
11	Speech Therapists	93,112	18,271	111,383	1,992	55.92
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)	13,398		13,398	198	67.67
15	Licensed Practical Nurses (LPNs)	309,724		309,724	5,999	51.63
16	Certified Nursing Assistants/Nursing Assistants/Aides	900,513		900,513	16,336	30.64
17	Total Nursing (Sum of 14 - 16)	923,635		923,635	22,533	36.55
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 PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2024 to 12/31/2024

Worksheet A Tuesday, May 20, 2025 at 4:21:39 PM

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		4,382,180	4,382,180	-92,204	4,289,976	51,949	4,341,925
2	Cap Rel Costs - Movable Equipment		59,397	59,397	92,204	151,601	4,677	156,278
3	Employee Benefits	0	2,360,870	2,360,870	0	2,360,870	214,987	2,575,857
4	Administrative & General	743,915	4,131,556	4,875,471	0	4,875,471	-763,003	4,112,468
5	Plant Operation, Maint. & Repairs	158,445	925,111	1,083,556	0	1,083,556	17,297	1,100,853
6	Laundry & Linen Service	0	0	0	97,761	97,761	0	97,761
7	Housekeeping	701,843	66,020	767,863	-97,761	670,102	0	670,102
8	Dietary	852,321	1,163,721	2,016,042	0	2,016,042	0	2,016,042
9	Nursing Administration	598,677	43,260	641,937	0	641,937	0	641,937
10	Central Services & Supply	0	288,778	288,778	0	288,778	0	288,778
11	Pharmacy	0	0	0	0	0	0	0
12	Medical Records & Library	26,608	0	26,608	0	26,608	-70	26,538
13	Social Service	163,427	0	163,427	0	163,427	0	163,427
14	Nursing and Allied Health Education	0	0	0	0	0	0	0
15	Other General Service Cost	394,666	7,642	402,308	0	402,308	0	402,308
INPATIENT ROUTINE SERVICE COST CENTERS								
30	Skilled Nursing Facility	5,736,945	1,198,985	6,935,930	0	6,935,930	-150	6,935,780
31	Nursing Facility	0	0	0	0	0	0	0
33	Other Long Term Care	175,994	0	175,994	0	175,994	0	175,994
ANCILLARY SERVICE COST CENTERS								
40	Radiology	0	49,693	49,693	0	49,693	0	49,693
41	Laboratory	0	58,061	58,061	0	58,061	0	58,061
42	Intravenous Therapy	0	0	0	0	0	0	0
43	Oxygen (Inhalation) Therapy	0	5,404	5,404	0	5,404	0	5,404
44	Physical Therapy	805,407	0	805,407	-299,679	505,728	0	505,728
45	Occupational Therapy	59,165	0	59,165	222,122	281,287	0	281,287
46	Speech Pathology	15,555	0	15,555	77,557	93,112	0	93,112
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	283,233	283,233	0	283,233	0	283,233
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	10,432,968	15,023,911	25,456,879	0	25,456,879	-474,313	24,982,566
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	4,230	4,230	0	4,230	0	4,230

ARISTACARE AT PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2024 to 12/31/2024

Worksheet A Tuesday, May 20, 2025 at 4:21:39 PM

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	10,432,968	15,028,141	25,461,109	0	25,461,109	-474,313	24,986,796

ARISTACARE AT PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2024 to 12/31/2024

Worksheet A-6 Tuesday, May 20, 2025 at 4:21:39 PM

Reclassifications

CMS #	EXPLANATION OF RECLASSIFICATION ENTRY	Code	Increases			Decreases		
			COST CENTER	LINE	SALARY NON-SALARY	COST CENTER	LINE	SALARY NON-SALARY
1	To reclass Laundry & Linen	A	Laundry & Linen Serv	6.00	97,761 0	Housekeeping	7.00	97,761 0
2	To reclass capital costs	B	Cap Rel Costs - Mova	2.00	0 92,204	Cap Rel Costs - Bldg	1.00	0 92,204
3	To reclass OT costs	C	Occupational Therapy	45.00	222,122 0	Physical Therapy	44.00	222,122 0
4	To reclass ST costs	D	Speech Pathology	46.00	77,557 0	Physical Therapy	44.00	77,557 0
100	TOTAL RECLASSIFICATIONS				397,440 92,204			397,440 92,204

ARISTACARE AT PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2024 to 12/31/2024

Worksheet A-7 Tuesday, May 20, 2025 at 4:21:39 PM

Analysis of changes during cost reporting period in capital asset balances

		Beginning	Acquisitions	Disposals	Ending	Fully		
CMS		Balances	Purchase	Donation	Total	Retirements	Balance	Depreciated
#	DESCRIPTION	1	2	3	4	5	6	7
1	Land	0	0	0	0	0	0	0
2	Land Improvements	0	0	0	0	0	0	0
3	Buildings & Fixtures	0	0	0	0	0	0	0
4	Building Improvements	2,941,323	117,131	0	117,131	0	3,058,454	0
5	Fixed Equipment	0	0	0	0	0	0	0
6	Movable Equipment	674,921	68,558	0	68,558	0	743,479	145,671
7	Subtotal	3,616,244	185,689	0	185,689	0	3,801,933	145,671
8	Reconciling Items	0	0	0	0	0	0	0
9	Total	3,616,244	185,689	0	185,689	0	3,801,933	145,671

ARISTACARE AT PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2024 to 12/31/2024

Worksheet A-8 Tuesday, May 20, 2025 at 4:21:39 PM

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	-3,223	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			
	Adjustment resulting from transactions with related organizations	A81	218,668			
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	-70	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 AdvertisingNonAllow	A	-42,626	Administrative & General		4
26	Office Fines & Penalties	A	-1,051	Administrative & General		4
27	Ancil Psychiatry	A	-150	Skilled Nursing Facility		30
28	Bad Debt Expense	A	-500,733	Administrative & General		4
29	Bad Debt Expense	A	-145,128	Administrative & General		4
100	TOTAL		-474,313			

ARISTACARE AT PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2024 to 12/31/2024

Worksheet A-8-1 Tuesday, May 20, 2025 at 4:21:39 PM

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 (col 4 - 5)
1	1	Cap Rel Costs - Bldgs & Fixtures	Building Capital - Cost	55,172	0	55,172
2	2	Cap Rel Costs - Movable Equipment	MME Capital - Cost	4,677	0	4,677
3	3	Employee Benefits	Employee Benefits Expenses	214,987	0	214,987
4	4	Administrative & General	Administrative & General	1,233,839	1,307,304	-73,465
5	5	Plant Operation, Maint. & Repairs	Plant Operation Expenses	17,297	0	17,297
10		TOTALS		1,525,972	1,307,304	218,668

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	of Ownership	of Business
			3 4	5	6
1	A	Sidney Greenberger	40% AristaCare	50%	Business Office
2	A	Zvi Klein	40% AristaCare	50%	Business Office

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

ARISTACARE AT PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2024 to 12/31/2024

Worksheet A-8-2 Tuesday, May 20, 2025 at 4:21:39 PM

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	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 Dis- allowance	Adjustment
10	11	12	13	14	15	16	17	18
100	Total	0	0	0	0	0	0	0

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In lieu of Form CMS-2540-10

ARISTACARE AT PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2024 to 12/31/2024

Worksheet B Part I Tuesday, May 20, 2025 at 4:21:39 PM

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	4,341,925	4,341,925							
2 Cap Rel Costs - Movable Equipment	156,278		156,278						
3 Employee Benefits	2,575,857	0	0	2,575,857					
4 Administrative & General	4,112,468	166,896	6,007	183,670	4,469,041	4,469,041			
5 Plant Operation, Maint. & Repairs	1,100,853	173,687	6,251	39,119	1,319,910	287,494	1,607,404		
6 Laundry & Linen Service	97,761	37,352	1,344	24,137	160,594	34,979	15,005	210,578	
7 Housekeeping	670,102	5,971	215	149,145	825,433	179,790	2,399	0	1,007,622
8 Dietary	2,016,042	247,684	8,915	210,435	2,483,076	540,846	99,499	0	63,055
9 Nursing Administration	641,937	3,820	137	147,811	793,705	172,879	1,535	0	973
10 Central Services & Supply	288,778	168,113	6,051	0	462,942	100,835	67,534	0	42,798
11 Pharmacy	0	0	0	0	0	0	0	0	0
12 Medical Records & Library	26,538	7,640	275	6,569	41,022	8,935	3,069	0	1,945
13 Social Service	163,427	19,185	691	40,349	223,652	48,714	7,707	0	4,884
14 Nursing and Allied Health Education	0	0	0	0	0	0	0	0	0
15 Other General Service Cost	402,308	208,889	7,518	97,441	716,156	155,988	83,914	0	53,178
ANCILLARY SERVICE COST CENTERS									
30 Skilled Nursing Facility	6,935,780	3,149,573	113,363	1,416,429	11,615,145	2,529,939	1,265,234	210,578	801,809
31 Nursing Facility	0	0	0	0	0	0	0	0	0
33 Other Long Term Care	175,994	0	0	43,452	219,446	47,798	0	0	0
OTHER REIMBURSABLE COST CENTERS									
40 Radiology	49,693	0	0	0	49,693	10,824	0	0	0
41 Laboratory	58,061	0	0	0	58,061	12,646	0	0	0
42 Intravenous Therapy	0	0	0	0	0	0	0	0	0
43 Oxygen (Inhalation) Therapy	5,404	0	0	0	5,404	1,177	0	0	0
44 Physical Therapy	505,728	133,788	4,815	124,862	769,193	167,540	53,745	0	34,059
45 Occupational Therapy	281,287	5,659	204	69,449	356,599	77,672	2,273	0	1,441
46 Speech Pathology	93,112	368	13	22,989	116,482	25,371	148	0	94
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	283,233	0	0	0	283,233	61,692	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	24,982,566	4,328,625	155,799	2,575,857	24,968,787	4,465,119	1,602,062	210,578	1,004,236
90 Gift, Flower, Coffee Shops & Canteen	0	10,583	381	0	10,964	2,388	4,251	0	2,694
91 Barber and Beauty Shop	0	2,717	98	0	2,815	613	1,091	0	692
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	4,230	0	0	0	4,230	921	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	24,986,796	4,341,925	156,278	2,575,857	24,986,796	4,469,041	1,607,404	210,578	1,007,622

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

ARISTACARE AT PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2024 to 12/31/2024

Worksheet B Part I Tuesday, May 20, 2025 at 4:21:39 PM

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	3,186,476								
9 Nursing Administration	0	969,092							
10 Central Services & Supply	0	0	674,109						
11 Pharmacy	0	0	0	0					
12 Medical Records & Library	0	0	0	0	54,971				
13 Social Service	0	0	0	0	0	284,957			
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	1,009,236	
ANCILLARY SERVICE COST CENTERS									
30 Skilled Nursing Facility	3,186,476	969,092	674,109	0	54,971	284,957	0	1,009,236	22,601,546
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	267,244
OTHER REIMBURSABLE COST CENTERS									
40 Radiology	0	0	0	0	0	0	0	0	60,517
41 Laboratory	0	0	0	0	0	0	0	0	70,707
42 Intravenous Therapy	0	0	0	0	0	0	0	0	0
43 Oxygen (Inhalation) Therapy	0	0	0	0	0	0	0	0	6,581
44 Physical Therapy	0	0	0	0	0	0	0	0	1,024,537
45 Occupational Therapy	0	0	0	0	0	0	0	0	437,985
46 Speech Pathology	0	0	0	0	0	0	0	0	142,095
47 Electrocardiology	0	0	0	0	0	0	0	0	0
48 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0
49 Drugs Charged to Patients	0	0	0	0	0	0	0	0	344,925
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	3,186,476	969,092	674,109	0	54,971	284,957	0	1,009,236	24,956,137
90 Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0	0	20,297
91 Barber and Beauty Shop	0	0	0	0	0	0	0	0	5,211
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	5,151
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	3,186,476	969,092	674,109	0	54,971	284,957	0	1,009,236	24,986,796

ARISTACARE AT PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2024 to 12/31/2024

Worksheet B Part I Tuesday, May 20, 2025 at 4:21:39 PM

COST ALLOCATION - GENERAL SERVICE COSTS

	Adjustments 17	Total 18
1 Cap Rel Costs - Bldgs & Fixtures		
2 Cap Rel Costs - Movable Equipment		
3 Employee Benefits		
4 Administrative & General		
5 Plant Operation, Maint. & Repairs		
6 Laundry & Linen Service		
7 Housekeeping		
8 Dietary		
9 Nursing Administration		
10 Central Services & Supply		
11 Pharmacy		
12 Medical Records & Library		
13 Social Service		
14 Nursing and Allied Health Education		
15 Other General Service Cost		
ANCILLARY SERVICE COST CENTERS		
30 Skilled Nursing Facility	0	22,601,546
31 Nursing Facility	0	0
33 Other Long Term Care	0	267,244
OTHER REIMBURSABLE COST CENTERS		
40 Radiology	0	60,517
41 Laboratory	0	70,707
42 Intravenous Therapy	0	0
43 Oxygen (Inhalation) Therapy	0	6,581
44 Physical Therapy	0	1,024,537
45 Occupational Therapy	0	437,985
46 Speech Pathology	0	142,095
47 Electrocardiology	0	0
48 Medical Supplies Charged to Patients	0	0
49 Drugs Charged to Patients	0	344,925
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	24,956,137
90 Gift, Flower, Coffee Shops & Canteen	0	20,297
91 Barber and Beauty Shop	0	5,211
92 Physicians Private Offices	0	0
93 Nonpaid Workers	0	0
94 Patients Laundry	0	0
95 Dental	0	5,151
98 Cross Foot Adjustments	0	0
99 Negative Cost Center	0	0
100 TOTAL	0	24,986,796

ARISTACARE AT PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2024 to 12/31/2024

Worksheet B Part II Tuesday, May 20, 2025 at 4:21:39 PM

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	166,896	6,007	172,903	0	172,903			
5 Plant Operation, Maint. & Repairs	0	173,687	6,251	179,938	0	11,123	191,061		
6 Laundry & Linen Service	0	37,352	1,344	38,696	0	1,353	1,784	41,833	
7 Housekeeping	0	5,971	215	6,186	0	6,956	285	0	13,427
8 Dietary	0	247,684	8,915	256,599	0	20,925	11,827	0	840
9 Nursing Administration	0	3,820	137	3,957	0	6,689	182	0	13
10 Central Services & Supply	0	168,113	6,051	174,164	0	3,901	8,027	0	570
11 Pharmacy	0	0	0	0	0	0	0	0	0
12 Medical Records & Library	0	7,640	275	7,915	0	346	365	0	26
13 Social Service	0	19,185	691	19,876	0	1,885	916	0	65
14 Nursing and Allied Health Education	0	0	0	0	0	0	0	0	0
15 Other General Service Cost	0	208,889	7,518	216,407	0	6,035	9,974	0	709
ANCILLARY SERVICE COST CENTERS									
30 Skilled Nursing Facility	0	3,149,573	113,363	3,262,936	0	97,879	150,390	41,833	10,685
31 Nursing Facility	0	0	0	0	0	0	0	0	0
33 Other Long Term Care	0	0	0	0	0	1,849	0	0	0
OTHER REIMBURSABLE COST CENTERS									
40 Radiology	0	0	0	0	0	419	0	0	0
41 Laboratory	0	0	0	0	0	489	0	0	0
42 Intravenous Therapy	0	0	0	0	0	0	0	0	0
43 Oxygen (Inhalation) Therapy	0	0	0	0	0	46	0	0	0
44 Physical Therapy	0	133,788	4,815	138,603	0	6,482	6,388	0	454
45 Occupational Therapy	0	5,659	204	5,863	0	3,005	270	0	19
46 Speech Pathology	0	368	13	381	0	982	18	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	2,387	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	4,328,625	155,799	4,484,424	0	172,751	190,426	41,833	13,382
90 Gift, Flower, Coffee Shops & Canteen	0	10,583	381	10,964	0	92	505	0	36
91 Barber and Beauty Shop	0	2,717	98	2,815	0	24	130	0	9
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	36	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	4,341,925	156,278	4,498,203	0	172,903	191,061	41,833	13,427

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

ARISTACARE AT PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2024 to 12/31/2024

Worksheet B Part II Tuesday, May 20, 2025 at 4:21:39 PM

ALLOCATION OF CAPITAL - RELATED COSTS

	Dietary (Meals Served) 8	Nursing Adminis- tration (Patient Days) 9	Central Services & Supply (Patient Days) 10	Pharmacy (Patient Days) 11	Medical Records & Library (Patient Days) 12	Social Service (Patient Days) 13	Nursing & Allied Health Ed. (Patient Days) 14	Activities Service (Patient Days) 15	SubTotal 16
1 Cap Rel Costs - Bldgs & Fixtures									
2 Cap Rel Costs - Movable Equipment									
3 Employee Benefits									
4 Administrative & General									
5 Plant Operation, Maint. & Repairs									
6 Laundry & Linen Service									
7 Housekeeping									
8 Dietary	290,191								
9 Nursing Administration	0	10,841							
10 Central Services & Supply	0	0	186,662						
11 Pharmacy	0	0	0	0					
12 Medical Records & Library	0	0	0	0	8,652				
13 Social Service	0	0	0	0	0	22,742			
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	233,125	
ANCILLARY SERVICE COST CENTERS									
30 Skilled Nursing Facility	290,191	10,841	186,662	0	8,652	22,742	0	233,125	4,315,936
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	1,849
OTHER REIMBURSABLE COST CENTERS									
40 Radiology	0	0	0	0	0	0	0	0	419
41 Laboratory	0	0	0	0	0	0	0	0	489
42 Intravenous Therapy	0	0	0	0	0	0	0	0	0
43 Oxygen (Inhalation) Therapy	0	0	0	0	0	0	0	0	46
44 Physical Therapy	0	0	0	0	0	0	0	0	151,927
45 Occupational Therapy	0	0	0	0	0	0	0	0	9,157
46 Speech Pathology	0	0	0	0	0	0	0	0	1,382
47 Electrocardiology	0	0	0	0	0	0	0	0	0
48 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0
49 Drugs Charged to Patients	0	0	0	0	0	0	0	0	2,387
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	290,191	10,841	186,662	0	8,652	22,742	0	233,125	4,483,592
90 Gift, Flower, Coffee Shops & Canteen	0	0	0	0	0	0	0	0	11,597
91 Barber and Beauty Shop	0	0	0	0	0	0	0	0	2,978
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	36
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	290,191	10,841	186,662	0	8,652	22,742	0	233,125	4,498,203

ARISTACARE AT PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2024 to 12/31/2024

Worksheet B Part II Tuesday, May 20, 2025 at 4:21:39 PM

ALLOCATION OF CAPITAL - RELATED COSTS

	Adjustments 17	Total 18
1 Cap Rel Costs - Bldgs & Fixtures		
2 Cap Rel Costs - Movable Equipment		
3 Employee Benefits		
4 Administrative & General		
5 Plant Operation, Maint. & Repairs		
6 Laundry & Linen Service		
7 Housekeeping		
8 Dietary		
9 Nursing Administration		
10 Central Services & Supply		
11 Pharmacy		
12 Medical Records & Library		
13 Social Service		
14 Nursing and Allied Health Education		
15 Other General Service Cost		
ANCILLARY SERVICE COST CENTERS		
30 Skilled Nursing Facility	0	4,315,936
31 Nursing Facility	0	0
33 Other Long Term Care	0	1,849
OTHER REIMBURSABLE COST CENTERS		
40 Radiology	0	419
41 Laboratory	0	489
42 Intravenous Therapy	0	0
43 Oxygen (Inhalation) Therapy	0	46
44 Physical Therapy	0	151,927
45 Occupational Therapy	0	9,157
46 Speech Pathology	0	1,382
47 Electrocardiology	0	0
48 Medical Supplies Charged to Patients	0	0
49 Drugs Charged to Patients	0	2,387
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	4,483,592
90 Gift, Flower, Coffee Shops & Canteen	0	11,597
91 Barber and Beauty Shop	0	2,978
92 Physicians Private Offices	0	0
93 Nonpaid Workers	0	0
94 Patients Laundry	0	0
95 Dental	0	36
98 Cross Foot Adjustments	0	
99 Negative Cost Center	0	
100 TOTAL	0	4,498,203

ARISTACARE AT PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2024 to 12/31/2024

Worksheet B-1 Tuesday, May 20, 2025 at 4:21:39 PM

COST ALLOCATION - STATISTICAL BASIS

	Cap Rel Build & Fixtures (Square Feet) 1	Cap Rel Movable Equipment (Square Feet) 2	Employee Benefits (Gross Salaries) 3	Reconcil- iation 4A	Adminis- trative & General (Accum. Cost) 4	Plant Oper Maint. & Repair (Square Feet) 5	Laundry & Linen Service (Patient Days) 6	House- keeping (Square Feet) 7	Dietary (Meals Served) 8
1	Cap Rel Costs - Bldgs & Fixtures	153,441							
2	Cap Rel Costs - Movable Equipment		153,441						
3	Employee Benefits	0	0	10,432,968					
4	Administrative & General	5,898	5,898	743,915	-4,469,041	20,517,755			
5	Plant Operation, Maint. & Repairs	6,138	6,138	158,445	0	1,319,910	141,405		
6	Laundry & Linen Service	1,320	1,320	97,761	0	160,594	1,320	68,994	
7	Housekeeping	211	211	604,082	0	825,433	211	0	139,874
8	Dietary	8,753	8,753	852,321	0	2,483,076	8,753	0	8,753
9	Nursing Administration	135	135	598,677	0	793,705	135	0	135
10	Central Services & Supply	5,941	5,941	0	0	462,942	5,941	0	5,941
11	Pharmacy	0	0	0	0	0	0	0	0
12	Medical Records & Library	270	270	26,608	0	41,022	270	0	270
13	Social Service	678	678	163,427	0	223,652	678	0	678
14	Nursing and Allied Health Education	0	0	0	0	0	0	0	0
15	Other General Service Cost	7,382	7,382	394,666	0	716,156	7,382	0	7,382
	ANCILLARY SERVICE COST CENTERS								
30	Skilled Nursing Facility	111,304	111,304	5,736,945	0	11,615,145	111,304	68,994	111,304
31	Nursing Facility	0	0	0	0	0	0	0	0
33	Other Long Term Care	0	0	175,994	0	219,446	0	0	0
	OTHER REIMBURSABLE COST CENTERS								
40	Radiology	0	0	0	0	49,693	0	0	0
41	Laboratory	0	0	0	0	58,061	0	0	0
42	Intravenous Therapy	0	0	0	0	0	0	0	0
43	Oxygen (Inhalation) Therapy	0	0	0	0	5,404	0	0	0
44	Physical Therapy	4,728	4,728	505,728	0	769,193	4,728	0	4,728
45	Occupational Therapy	200	200	281,287	0	356,599	200	0	200
46	Speech Pathology	13	13	93,112	0	116,482	13	0	13
47	Electrocardiology	0	0	0	0	0	0	0	0
48	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0
49	Drugs Charged to Patients	0	0	0	0	283,233	0	0	0
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	152,971	152,971	10,432,968	-4,469,041	20,499,746	140,935	68,994	139,404
90	Gift, Flower, Coffee Shops & Canteen	374	374	0	0	10,964	374	0	374
91	Barber and Beauty Shop	96	96	0	0	2,815	96	0	96
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	4,230	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

ARISTACARE AT PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2024 to 12/31/2024

Worksheet B-1 Tuesday, May 20, 2025 at 4:21:39 PM

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	68,994						
10 Central Services & Supply	0	68,994					
11 Pharmacy	0	0	68,994				
12 Medical Records & Library	0	0	0	68,994			
13 Social Service	0	0	0	0	68,994		
14 Nursing and Allied Health Education	0	0	0	0	0	0	
15 Other General Service Cost	0	0	0	0	0	0	68,994
ANCILLARY SERVICE COST CENTERS							
30 Skilled Nursing Facility	68,994	68,994	68,994	68,994	68,994	0	68,994
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	68,994	68,994	68,994	68,994	68,994	0	68,994
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 WinLASH 2540 System [Version: 10.5.4]
In lieu of Form CMS-2540-10, continued

ARISTACARE AT PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2024 to 12/31/2024

Worksheet B-1 Tuesday, May 20, 2025 at 4:21:39 PM

COST ALLOCATION - STATISTICAL BASIS

		Cap Rel Build & Fixtures (Square Feet) 1	Cap Rel Movable Equipment (Square Feet) 2	Employee Benefits (Gross Salaries) 3	Reconcil- iation 4A	Adminis- trative & General (Accum. Cost) 4	Plant Oper Maint. & Repair (Square Feet) 5	Laundry & Linen Service (Patient Days) 6	House- keeping (Square Feet) 7	Dietary (Meals Served) 8
102	Cost to be Allocated per Bp1	4,341,925	156,278	2,575,857	0	4,469,041	1,607,404	210,578	1,007,622	3,186,476
103	Unit Cost Multiplier per Bp1	28.297033	1.018489	0.246896	0.000000	0.217813	11.367377	3.052120	7.203783	15.394943
104	Cost to be Allocated per Bp2	0	0	0	0	172,903	191,061	41,833	13,427	290,191
105	Unit Cost Multiplier per Bp2	0.000000	0.000000	0.000000	0.000000	0.008427	1.351162	0.606328	0.095994	1.402011

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

ARISTACARE AT PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2024 to 12/31/2024

Worksheet B-1 Tuesday, May 20, 2025 at 4:21:39 PM

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	969,092	674,109	0	54,971	284,957	0	1,009,236
103	Unit Cost Multiplier per Bp1	14.046033	9.770545	0.000000	0.796750	4.130171	0.000000	14.627881
104	Cost to be Allocated per Bp2	10,841	186,662	0	8,652	22,742	0	233,125
105	Unit Cost Multiplier per Bp2	0.157130	2.705482	0.000000	0.125402	0.329623	0.000000	3.378917

ARISTACARE AT PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2024 to 12/31/2024

Worksheet B-2 Tuesday, May 20, 2025 at 4:21:39 PM

Post Stop Down Adjustments

Worksheet B

Description	Part No.	Line No.	Amount
1	2	3	4

Worksheet has no records.

ARISTACABE AT PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2024 to 12/31/2024

Worksheet C Tuesday, May 20, 2025 at 4:21:39 PM

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	60,517	49,693	1.217817
41	Laboratory	70,707	466,025	0.151724
42	Intravenous Therapy	0	0	0.000000
43	Oxygen (Inhalation) Therapy	6,581	5,404	1.217802
44	Physical Therapy	1,024,537	1,085,472	0.943863
45	Occupational Therapy	437,985	982,397	0.445833
46	Speech Pathology	142,095	299,977	0.473686
47	Electrocardiology	0	0	0.000000
48	Medical Supplies Charged to Patients	0	0	0.000000
49	Drugs Charged to Patients	344,925	283,233	1.217814
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	30,140	0.000000
100	TOTAL	2,087,347	3,202,341	

ARISTACARE AT PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2024 to 12/31/2024

Worksheet D Part I Tuesday, May 20, 2025 at 4:21:39 PM

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	1.217817	0	0	0	0
41	Laboratory	0.151724	0	0	0	0
42	Intravenous Therapy	0.000000	0	0	0	0
43	Oxygen (Inhalation) Therapy	1.217802	0	0	0	0
44	Physical Therapy	0.943863	510,744	0	482,072	0
45	Occupational Therapy	0.445833	446,503	0	199,066	0
46	Speech Pathology	0.473686	237,661	0	112,577	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	1.217814	141,021	0	171,737	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		1,335,929	0	965,452	0

ARISTACARE AT PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2024 to 12/31/2024

Worksheet D Part II Tuesday, May 20, 2025 at 4:21:39 PM

Skilled Nursing Facility
Title XVIII

Part II - APPORTIONMENT OF VACCINE COST

#	Description	Amount
1	Drugs charged to patients - RCC	1.217814
2	Program vaccine charges	2,260
3	Program costs	2,752

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

	Total Cost (From Worksheet B, Part I, Col 18 1	Nursing & Allied Health Costs (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	60,517	0	0.000000	0	0
41 Laboratory	70,707	0	0	0	0
42 Intravenous Therapy	0	0	0	0	0
43 Oxygen (Inhalation) Therapy	6,581	0	0	0	0
44 Physical Therapy	1,024,537	0	0	482,072	0
45 Occupational Therapy	437,985	0	0	199,066	0
46 Speech Pathology	142,095	0	0	112,577	0
47 Electrocardiology	0	0	0	0	0
48 Medical Supplies Charged to Patients	0	0	0	0	0
49 Drugs Charged to Patients	344,925	0	0	171,737	0
50 Dental Care - Title XIX only	0	0	0	0	0
51 Support Surfaces	0	0	0	0	0
100 TOTAL	2,087,347	0		965,452	0

ARISTACARE AT PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2024 to 12/31/2024

Worksheet D-1 Tuesday, May 20, 2025 at 4:21:39 PM

Nursing Facility
Title XVIII

PART I - CALCULATION OF INPATIENT ROUTINE COSTS

CMS		
#	DESCRIPTION	AMOUNT
1	Inpatient days incl. private	68,994
2	Private room days	0
3	Inpatient days incl. Program prvt.	7,521
4	Med. nec. Program prvt. room days	0
5	Total general Inpatient routine svc.s co	22,601,546
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT		
6	General Inpatient routine service charge	3,972,150
7	General Inpatient routine service RCC	5.690003
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	22,601,546
PROGRAM INPATIENT ROUTINE SERVICE COSTS		
16	Adjusted general Inpatient per diem cost	327.59
17	Program routine service cost	2,463,804
18	Med. nec. program prvt. room cost	0
19	Total program general Inpatient cost	2,463,804
20	Capital related cost allocated to inpati	4,315,936
21	Per diem capital related costs	62.56
22	Program capital related cost	470,514
23	Inpatient routine service cost	1,993,290
24	Aggregate charges to beneficiaries for e	0
25	Total program routine service costs for	1,993,290
26	Per diem limitation	0.00
27	I/p routine service cost limitation	0
28	Reimbursable Inpatient routine service c	0

ARISTACARE AT PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2024 to 12/31/2024

Worksheet D-1 Tuesday, May 20, 2025 at 4:21:39 PM

Computation of Inpatient Routine Costs

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

Line No.	Item Description	Amounts
1	Total inpatient days (see instructions)	68,994
2	Program inpatient days (see instructions)	7,521
3	Total Nursing & Allied Health costs (see instructions)	0
4	Nursing & Allied Health ratio (Line 2 divided by line 1)	0.109009
5	Program Nursing & Allied Health costs for pass-through (Line 3 times line 4)	0

ARISTACARE AT PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2024 to 12/31/2024

Worksheet E Tuesday, May 20, 2025 at 4:21:39 PM

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)	6,197,526
2	Nursing and Allied Health Education Activities (pass through payments)	0

3	Subtotal	6,197,526
4	Primary payor amounts	0
5	Coinurance	1,175,856
6	Reimbursable bad debts (From your records)	692,119
7	Reimbursable bad debts for dual eligible beneficiaries (See instructions)	497,365
8	Adjusted reimbursable bad debts. (See instructions)	449,877
9	Recovery of bad debts - for statistical records only	0
10	Utilization review	0

11	Subtotal	5,471,547
12	Interim payments (See instructions)	5,178,703
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)	8,998
14.99	Sequestration adjustment (See instructions)	100,434
15	Balance due provider/program	183,412
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	2,752
19	Total reasonable costs	2,752
20	Medicare Part B ancillary charges	2,260
21	Cost of covered services	2,260
22	Primary payor amounts	0
23	Coinurance 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	2,260
26	Interim adjustment	1,440
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)	45

29	Balance due provider/program	775
30	Protested amounts (Nonallowable cost report items)	0

ARISTACARE AT PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2024 to 12/31/2024

Worksheet E-1 Tuesday, May 20, 2025 at 4:21:39 PM

Analysis of Payments to Providers for Service Rendered

CMS #	DESCRIPTION	---- Inpatient Part A ---		----- Part B -----	
		Mo/Day/Year 1	Amount 2	Mo/Day/Year 3	Amount 4
1	Total interim payments paid to provider		5,143,560		1,440
2	Interim payments payable on individual bills, either		0		0
3.01	Lump sums ... to Provider	06/12/2024	35,143		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		35,143		0
4	TOTAL INTERIM PAYMENTS		5,178,703		1,440

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

ARISTACABE AT PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2024 to 12/31/2024

Worksheet G Tuesday, May 20, 2025 at 4:21:39 PM

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	1,678,266	0	0	0
2	Temporary investments	0	0	0	0
3	Notes receivable	0	0	0	0
4	Accounts receivable	5,104,841	0	0	0
5	Other receivables	126,661	0	0	0
	Less: allowances for uncollectible notes and accounts receivable	687,321	0	0	0
7	Inventory	0	0	0	0
8	Prepaid expenses	359,911	0	0	0
9	Other current assets	390,749	0	0	0
10	Due from other funds	0	0	0	0
11	TOTAL CURRENT ASSETS	6,973,107	0	0	0
	FIXED ASSETS				
12	Land	0	0	0	0
13	Land improvements	0	0	0	0
14	Less: Accumulated depreciation	0	0	0	0
15	Buildings	0	0	0	0
16	Less: Accumulated depreciation	0	0	0	0
17	Leasehold improvements	3,058,454	0	0	0
18	Less: Accumulated amortization	1,154,498	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	743,479	0	0	0
24	Less: Accumulated depreciation	0	0	0	0
25	Minor equipment depreciable	0	0	0	0
26	Minor equipment nondepreciable	0	0	0	0
27	Other fixed assets	0	0	0	0
28	TOTAL FIXED ASSETS	2,647,435	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	9,620,542	0	0	0

ARISTACARE AT PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2024 to 12/31/2024

Worksheet G Tuesday, May 20, 2025 at 4:21:39 PM

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	5,431,752	0	0	0
36	Salaries, wages & fees payable	758,487	0	0	0
37	Payroll taxes payable	87,981	0	0	0
38	Notes & loans payable (short term)	-149,636	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	2,535,536	0	0	0
43	TOTAL CURRENT LIABILITIES	8,664,120	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	519,758	0	0	0
49		0	0	0	0
50	TOTAL LONG TERM LIABILITIES	519,758	0	0	0
51	TOTAL LIABILITIES	9,183,878	0	0	0
	CAPITAL ACCOUNTS				
52	General fund balance	436,664			
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	436,664	0	0	0
60	TOTAL LIABILITIES & FUND BALANCES	9,620,542	0	0	0

ARISTACARE AT PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2024 to 12/31/2024

Worksheet G-1 Tuesday, May 20, 2025 at 4:21:39 PM

STATEMENT OF CHANGES IN FUND BALANCES

		----- GENERAL FUND -----		SPECIFIC PURPOSE FUND -		ENDORSEMENT FUND -		PLANT FUND -----	
		1	2	3	4	5	6	7	8
1	Fund balances - beginning		-289807		0		0		0
2	Net income (loss)		727469						
3	Total		437662		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		437662		0		0		0
12	Deductions (Debit adjustments)	0		0		0		0	
13	Prior Period	998		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		998		0		0		0
19	Fund balances - ending		436664		0		0		0

ARISTACARE AT PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2024 to 12/31/2024

Worksheet G-2 Part I Tuesday, May 20, 2025 at 4:21:39 PM

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	25,435,747		25,435,747
2	Nursing Facility	0		0
4	Other Long Term Care	0		0
		-----	-----	-----
5	Total general Inpatient care services	25,435,747		25,435,747
	ALL OTHER CARE SERVICES			
6	Ancillary services	916,678	0	916,678
7	Clinic		0	0
8	Home Health Agency Cost		0	0
9	Ambulance		0	0
		-----	-----	-----
13		0	0	0
		-----	-----	-----
14	Total Patient Revenues	26,352,425	0	26,352,425

ARISTACARE AT PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2024 to 12/31/2024

Worksheet G-2 Part II Tuesday, May 20, 2025 at 4:21:39 PM

Statement of Patient Revenues and Operating Expenses

PART II - OPERATING EXPENSES

CMS #	Description	
1	Operating Expenses	25,461,109
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	25,461,109

ARISTACABE AT PARKSIDE
Provider CCN: 31-5200
Period from 1/1/2024 to 12/31/2024

Worksheet G-3 Tuesday, May 20, 2025 at 4:21:39 PM

Statement of Revenues and Expenses

CMS	Description	
1	Total Patient Revenues	26,352,425
2	Less: contractual allowances and ...	167,265
3	Net Patient Revenues (Line 1 - 2)	26,185,160
4	Less: total operating expenses	25,461,109
5	Net income from service to patients (Line 3 - 4)	724,051
	Other Income:	
6	Contributions, donations, bequests, etc.	0
7	Income from investments	3,223
8	Revenues from communications (Telephone and Internet service)	0
9	Revenues from television and radio service	0
10	Purchase discounts	0
11	Rebates and refunds of expenses	0
12	Parking lot receipts	0
13	Revenue from laundry and linen service	0
14	Revenue from meals sold to employees and guests	0
15	Revenue from rental of living quarters	0
	Revenue from sale of medical and surgical supplies to other	
16	than patients	0
17	Revenue from sale of drugs to other than patients	0
18	Revenue from sale of medical records and abstracts	70
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	125
24.50	COVID-19 PHE Funding	0
25	Total other income	3,418
26	Total	727,469
27	Other Expenses (specify)	0
28		0
29		0
30	Total other expenses	0
31	Net income (or loss) for the period	727,469