

This report is required by law (42 USC 1395g; 42 CFR 413.20(b)). Failure to report can result in all interim payments made since the beginning of the cost reporting period being deemed overpayments (42 USC 1395g).

FORM APPROVED  
OMB NO. 0938-0463  
EXPIRES: 12/31/2021

ALARIS HEALTH AT THE FOUNTAINS

Provider CCN: 315476

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time: 5/28/2025 4:13 pm

MCRIF32

Version: 11.1.179.1



SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE  
COMPLEX COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY

Worksheet S  
Parts I, II & III

**PART I - COST REPORT STATUS**

Provider use only:	1. <input checked="" type="checkbox"/> Electronically prepared cost report	Date:	Time:
	2. <input type="checkbox"/> Manually prepared cost report		
	3. <input type="checkbox"/> If this is an amended report enter the number of times the provider resubmitted this cost report.		
	3.01. <input type="checkbox"/> No Medicare Utilization. Enter "Y" for yes or leave blank for no.		
Contractor use only:	4. <input type="checkbox"/> Cost Report Status (1) As Submitted (2) Settled without audit (3) Settled with audit (4) Reopened (5) Amended	6. Contractor No.: _____	
	5. Date Received: _____	7. <input type="checkbox"/> First Cost Report for this Provider CCN	
		8. <input type="checkbox"/> Last Cost Report for this Provider CCN	
		9. NPR Date: _____	
		10. If line 4, column 1 is "4": Enter number of times reopened _____ 0	
		11. Contractor Vendor Code: 4	
		12. <input type="checkbox"/> Medicare Utilization. Enter "F" for full, "L" for low, or "N" for no utilization.	

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

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 REPORT WERE PROVIDED 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 ALARIS HEALTH AT THE FOUNTAINS, 315476. {Provider Name(s) and CCN(s)} for the cost reporting period beginning 01/01/2024 and ending 12/31/2024 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	ELECTRONIC SIGNATURE STATEMENT	
	1	2		
1	<i>Ilana Avinari</i>	Y	I have read and agree with the above certification statement. I certify that I intend my electronic signature on this certification be the legally binding equivalent of my original signature.	1
2	Signatory Printed Name	ILANA AVINARI		2
3	Signatory Title	CFO		3
4	Signature Date	(Dated when report is electronically signed.)		4

**PART III - SETTLEMENT SUMMARY**

		Title XVIII				
		Title V	Part A	Part B	Title XIX	
		1.00	2.00	3.00	4.00	
1.00	SKILLED NURSING FACILITY	0	-44,264	508	0	1.00
2.00	NURSING FACILITY	0			0	2.00
3.00	ICF/IID				0	3.00
4.00	SNF - BASED HHA I	0	0	0		4.00
5.00	SNF - BASED RHC I	0		0		5.00
6.00	SNF - BASED FQHC I	0		0		6.00
7.00	SNF - BASED CMHC I	0		0		7.00
100.00	TOTAL	0	-44,264	508	0	100.00

The above amounts represent "due to" or "due from" the applicable Program for the element of the above complex indicated.


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 202 hours per response, including the time to review instructions, search existing data 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.

ALARIS HEALTH AT THE FOUNTAINS		Period:	Run Date Time:	5/28/2025 4:13 pm	
Provider CCN: 315476		From: 01/01/2024	MCRIF32	2540-10	
		To: 12/31/2024	Version:	11.1.179.1	

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE  
COMPLEX IDENTIFICATION DATA

**Worksheet S-2**  
**Part I**  
**PPS**


<b>Skilled Nursing Facility and Skilled Nursing Facility Complex Address:</b>											
1.00	Street:	595 COUNTY AVENUE	P.O. Box:						1.00		
2.00	City:	SECAUCUS	State:	NJ	ZIP Code:	07094			2.00		
3.00	County:	HUDSON	CBSA Code:	35614	Urban / Rural:	U			3.00		
3.01	CBSA on/after October 1 of the Cost Reporting Period (if applicable)								3.01		
<b>SNF and SNF-Based Component Identification:</b>											
	Component	Component Name	Provider CCN	Date Certified	Payment System (P, O, or N)						
		1.00	2.00	3.00	4.00	5.00	6.00				
4.00	SNF	ALARIS HEALTH AT THE FOUNTAINS	315476	07/02/2002	N	P	O	4.00			
5.00	Nursing Facility							5.00			
6.00	ICF/IID							6.00			
7.00	SNF-Based HHA							7.00			
8.00	SNF-Based RHC							8.00			
9.00	SNF-Based FQHC							9.00			
10.00	SNF-Based CMHC							10.00			
11.00	SNF-Based OLTC							11.00			
12.00	SNF-Based HOSPICE							12.00			
13.00	SNF-Based CORF							13.00			
			From:	To:							
			1.00	2.00							
14.00	Cost Reporting Period (mm/dd/yyyy)		01/01/2024	12/31/2024				14.00			
15.00	Type of Control (See Instructions)	4 - Proprietary, Corporation						15.00			
							Y/N				
							1.00				
<b>Type of Freestanding Skilled Nursing Facility</b>											
16.00	Is this a distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?							Y	16.00		
17.00	Is this a composite distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?							N	17.00		
18.00	Are there any costs included in Worksheet A that resulted from transactions with related organizations as defined in CMS Pub. 15-1, chapter 10? If yes, complete Worksheet A-8-1.							Y	18.00		
<b>Miscellaneous Cost Reporting Information</b>											
19.00	If this is a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no.							N	19.00		
19.01	If line 19 is yes, does this cost report meet your contractor's criteria for filing a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no.							N	19.01		
<b>Depreciation - Enter the amount of depreciation reported in this SNF for the method indicated on Lines 20 - 22.</b>											
20.00	Straight Line							125,407	20.00		
21.00	Declining Balance							0	21.00		
22.00	Sum of the Year's Digits							0	22.00		
23.00	Sum of line 20 through 22							125,407	23.00		
24.00	If depreciation is funded, enter the balance as of the end of the period.							0	24.00		
25.00	Were there any disposal of capital assets during the cost reporting period? (Y/N)							N	25.00		
26.00	Was accelerated depreciation claimed on any assets in the current or any prior cost reporting period? (Y/N)							N	26.00		
27.00	Did you cease to participate in the Medicare program at end of the period to which this cost report applies? (Y/N)							N	27.00		
28.00	Was there a substantial decrease in health insurance proportion of allowable cost from prior cost reports? (Y/N)							N	28.00		
			Part A	Part B	Other						
			1.00	2.00	3.00						
<b>If this facility contains a public or non-public provider that qualifies for an exemption from the application of the lower of the costs or charges enter "Y" for each component and type of service that qualifies for the exemption.</b>											
29.00	Skilled Nursing Facility							N	N		29.00
30.00	Nursing Facility									N	30.00
31.00	ICF/IID										31.00
32.00	SNF-Based HHA							N	N		32.00
33.00	SNF-Based RHC										33.00
34.00	SNF-Based FQHC										34.00
35.00	SNF-Based CMHC								N		35.00
36.00	SNF-Based OLTC										36.00
						Y/N					
						1.00	2.00				
37.00	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? (Y/N)							Y			37.00
38.00	Are you legally-required to carry malpractice insurance? (Y/N)							N			38.00

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SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE  
COMPLEX IDENTIFICATION DATA

Worksheet S-2  
Part I  
PPS

			Y/N		
			1.00	2.00	
39.00	Is the malpractice a "claims-made" or "occurrence" policy? If the policy is "claims-made" enter 1. If the policy is "occurrence", enter 2.				39.00
		Premiums	Paid Losses	Self Insurance	
		1.00	2.00	3.00	
41.00	List malpractice premiums and paid losses:	0	0	0	41.00
			Y/N		
			1.00		
42.00	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	42.00
43.00	Are there any home office costs as defined in CMS Pub. 15-1, Chapter 10?			N	43.00
			Provider CCN		
			1.00		
44.00	If line 43 is yes, enter the home office chain number and enter the name and address of the home office on lines 45, 46 and 47.				44.00
If this facility is part of a chain organization, enter the name and address of the home office on the lines below.					
45.00	Name:	Contractor Name:	Contractor Number:		45.00
46.00	Street:	P.O. Box:			46.00
47.00	City:	State:	ZIP Code:		47.00

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SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE  
COMPLEX REIMBURSEMENT QUESTIONNAIRE

Worksheet S-2  
Part II  
PPS

General Instruction: For all column 1 responses enter in column 1, "Y" for Yes or "N" for No. For all the date responses the format will be (mm/dd/yyyy)							
Completed by All Skilled Nursing Facilities							
Provider Organization and Operation							
		Y/N	Date				
		1.00	2.00				
1.00	Has the provider changed ownership immediately prior to the beginning of the cost reporting period? If column 1 is "Y", enter the date of the change in column 2. (see instructions)	N					1.00
		Y/N	Date	V/I			
		1.00	2.00	3.00			
2.00	Has the provider terminated participation in the Medicare Program? If column 1 is yes, enter in column 2 the date of termination and in column 3, "V" for voluntary or "I" for involuntary.	N					2.00
3.00	Is the provider involved in business transactions, including management contracts, with individuals or entities (e.g., chain home offices, drug or medical supply companies) 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? (see instructions)	Y					3.00
		Y/N	Type	Date			
		1.00	2.00	3.00			
Financial Data and Reports							
4.00	Column 1: Were the financial statements prepared by a Certified Public Accountant? (Y/N) Column 2: If yes, enter "A" for Audited, "C" for Compiled, or "R" for Reviewed. Submit complete copy or enter date available in column 3. (see instructions)	Y	C				4.00
5.00	Are the cost report total expenses and total revenues different from those on the filed financial statements? If column 1 is "Y", submit reconciliation.	N					5.00
		Y/N	Legal Oper.				
		1.00	2.00				
Approved Educational Activities							
6.00	Column 1: Were costs claimed for Nursing School? (Y/N) Column 2: Is the provider the legal operator of the program? (Y/N)	N	N				6.00
7.00	Were costs claimed for Allied Health Programs? (Y/N) see instructions.	N					7.00
8.00	Were approvals and/or renewals obtained during the cost reporting period for Nursing School and/or Allied Health Program? (Y/N) see instructions.	N					8.00
		Y/N					
		1.00	2.00				
Bad Debts							
9.00	Is the provider seeking reimbursement for bad debts? (Y/N) see instructions.		Y				9.00
10.00	If line 9 is "Y", did the provider's bad debt collection policy change during this cost reporting period? If "Y", submit copy.		N				10.00
11.00	If line 9 is "Y", are patient deductibles and/or coinsurance waived? If "Y", see instructions.		N				11.00
Bed Complement							
12.00	Have total beds available changed from prior cost reporting period? If "Y", see instructions.		N				12.00
		Description	Y/N	Date	Y/N	Date	
		0	1.00	2.00	3.00	4.00	
PS&R Data							
13.00	Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4.(see Instructions.)	Y	03/20/2025	Y	03/20/2025		13.00
14.00	Was the cost report prepared using the PS&R for total and the provider's records for allocation? If either col. 1 or 3 is "Y" enter the paid through date of the PS&R used to prepare this cost report in columns 2 and 4.	N		N			14.00
15.00	If line 13 or 14 is "Y", 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 "Y", see Instructions.	N		N			15.00
16.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for corrections of other PS&R Report information? If yes, see instructions.	N		N			16.00
17.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for Other? Describe the other adjustments:	N		N			17.00
18.00	Was the cost report prepared only using the provider's records? If "Y" see Instructions.	N		N			18.00
		1.00	2.00	3.00			
Cost Report Preparer Contact Information							
19.00	Enter the first name, last name and the title/position held by the cost report preparer in columns 1, 2, and 3, respectively.	CHARLES	REED	VICE-PRESIDENT			19.00
20.00	Enter the employer/company name of the cost report preparer.	EXECUCARE ASSOCIATES					20.00
21.00	Enter the telephone number and email address of the cost report preparer in columns 1 and 2, respectively.	732-534-4390	CRWASSC@NETSCAPE.NET				21.00

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SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE  
COMPLEX STATISTICAL DATA

**Worksheet S-3**  
**Part I**  
**PPS**

				Inpatient Days/Visits					Discharges					
	Component	Number of Beds	Bed Days Available	Title V	Title XVIII	Title XIX	Other	Total	Title V	Title XVIII	Title XIX	Other	Total	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00	12.00	
1.00	SKILLED NURSING FACILITY	334	122,244	0	8,123	76,926	13,445	98,494	0	90	238	64	392	1.00
2.00	NURSING FACILITY	0	0	0		0	0	0	0		0	0	0	2.00
3.00	ICF/IID	0	0			0	0	0			0	0	0	3.00
4.00	HOME HEALTH AGENCY COST			0	0	0	0	0						4.00
5.00	Other Long Term Care	0	0				0	0				0	0	5.00
6.00	SNF-Based CMHC													6.00
7.00	HOSPICE	0	0	0	0	0	0	0	0	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	334	122,244	0	8,123	76,926	13,445	98,494	0	90	238	64	392	8.00
		Average Length of Stay				Admissions					Full Time Equivalent			
	Component	Title V	Title XVIII	Title XIX	Total	Title V	Title XVIII	Title XIX	Other	Total	Employees on Payroll	Nonpaid Workers		
		13.00	14.00	15.00	16.00	17.00	18.00	19.00	20.00	21.00	22.00	23.00		
1.00	SKILLED NURSING FACILITY	0.00	90.26	323.22	251.26	0	166	177	72	415	106.85	0.00	1.00	
2.00	NURSING FACILITY	0.00		0.00	0.00	0		0	0	0	0.00	0.00	2.00	
3.00	ICF/IID			0.00	0.00			0	0	0	0.00	0.00	3.00	
4.00	HOME HEALTH AGENCY COST										0.00	0.00	4.00	
5.00	Other Long Term Care				0.00				0	0	0.00	0.00	5.00	
6.00	SNF-Based CMHC										0.00	0.00	6.00	
7.00	HOSPICE	0.00	0.00	0.00	0.00	0	0	0	0	0	0.00	0.00	7.00	
8.00	Total (Sum of lines 1-7)	0.00	90.26	323.22	251.26	0	166	177	72	415	106.85	0.00	8.00	

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## SNF WAGE INDEX INFORMATION

## Worksheet S-3

## Part II

## PPS

## PART II - DIRECT SALARIES

		Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1.00	2.00	3.00	4.00	5.00	
<b>SALARIES</b>							
1.00	Total salaries (See Instructions)	5,108,321	0	5,108,321	222,257.00	22.98	1.00
2.00	Physician salaries-Part A	0	0	0	0.00	0.00	2.00
3.00	Physician salaries-Part B	0	0	0	0.00	0.00	3.00
4.00	Home office personnel	0	0	0	0.00	0.00	4.00
5.00	Sum of lines 2 through 4	0	0	0	0.00	0.00	5.00
6.00	Revised wages (line 1 minus line 5)	5,108,321	0	5,108,321	222,257.00	22.98	6.00
7.00	Other Long Term Care	0	0	0	0.00	0.00	7.00
8.00	HOME HEALTH AGENCY COST	0	0	0	0.00	0.00	8.00
9.00	CMHC	0	0	0	0.00	0.00	9.00
10.00	HOSPICE	0	0	0	0.00	0.00	10.00
11.00	Other excluded areas	0	0	0	0.00	0.00	11.00
12.00	Subtotal Excluded salary (Sum of lines 7 through 11)	0	0	0	0.00	0.00	12.00
13.00	Total Adjusted Salaries (line 6 minus line 12)	5,108,321	0	5,108,321	222,257.00	22.98	13.00
<b>OTHER WAGES &amp; RELATED COSTS</b>							
14.00	Contract Labor: Patient Related & Mgmt	11,041,334	0	11,041,334	403,895.00	27.34	14.00
15.00	Contract Labor: Physician services-Part A	0	0	0	0.00	0.00	15.00
16.00	Home office salaries & wage related costs	0	0	0	0.00	0.00	16.00
<b>WAGE-RELATED COSTS</b>							
17.00	Wage-related costs core (See Part IV)	881,423	0	881,423			17.00
18.00	Wage-related costs other (See Part IV)	0	0	0			18.00
19.00	Wage related costs (excluded units)	0	0	0			19.00
20.00	Physician Part A - WRC	0	0	0			20.00
21.00	Physician Part B - WRC	0	0	0			21.00
22.00	Total Adjusted Wage Related cost (see instructions)	881,423	0	881,423			22.00

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## SNF WAGE INDEX INFORMATION

## Worksheet S-3

## Part III

## PPS

## PART III - OVERHEAD COST - DIRECT SALARIES

		Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1.00	2.00	3.00	4.00	5.00	
1.00	Employee Benefits	0	0	0	0.00	0.00	1.00
2.00	Administrative & General	689,525	0	689,525	22,253.00	30.99	2.00
3.00	Plant Operation, Maintenance & Repairs	360,732	0	360,732	19,403.00	18.59	3.00
4.00	Laundry & Linen Service	0	0	0	0.00	0.00	4.00
5.00	Housekeeping	1,223,154	0	1,223,154	69,928.00	17.49	5.00
6.00	Dietary	1,313,957	0	1,313,957	75,867.00	17.32	6.00
7.00	Nursing Administration	35,957	0	35,957	804.00	44.72	7.00
8.00	Central Services and Supply	0	0	0	0.00	0.00	8.00
9.00	Pharmacy	0	0	0	0.00	0.00	9.00
10.00	Medical Records & Medical Records Library	0	0	0	0.00	0.00	10.00
11.00	Social Service	190,564	0	190,564	5,719.00	33.32	11.00
12.00	Nursing and Allied Health Ed. Act.						12.00
13.00	Other General Service	13,829	0	13,829	298.00	46.41	13.00
14.00	Total (sum lines 1 thru 13)	3,827,718	0	3,827,718	194,272.00	19.70	14.00

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## SNF WAGE RELATED COSTS

Worksheet S-3  
Part IV  
PPS

## PART IV - WAGE RELATED COSTS

	Amount Reported	
	1.00	

## Part A - Core List

## RETIREMENT COST

1.00	401K Employer Contributions	0	1.00
2.00	Tax Sheltered Annuity (TSA) Employer Contribution	0	2.00
3.00	Qualified and Non-Qualified Pension Plan Cost	0	3.00
4.00	Prior Year Pension Service Cost	0	4.00

## PLAN ADMINISTRATIVE COSTS (Paid to External Organization)

5.00	401K/TSA Plan Administration fees	0	5.00
6.00	Legal/Accounting/Management Fees-Pension Plan	0	6.00
7.00	Employee Managed Care Program Administration Fees	0	7.00

## HEALTH AND INSURANCE COST

8.00	Health Insurance (Purchased or Self Funded)	236,078	8.00
9.00	Prescription Drug Plan	0	9.00
10.00	Dental, Hearing and Vision Plan	0	10.00
11.00	Life Insurance (If employee is owner or beneficiary)	699	11.00
12.00	Accident Insurance (If employee is owner or beneficiary)	0	12.00
13.00	Disability Insurance (If employee is owner or beneficiary)	0	13.00
14.00	Long-Term Care Insurance (If employee is owner or beneficiary)	0	14.00
15.00	Workers' Compensation Insurance	160,681	15.00
16.00	Retirement Health Care Cost (Only current year, not the extraordinary accrual required by FASB 106. Non cumulative portion)	0	16.00

## TAXES

17.00	FICA-Employers Portion Only	350,049	17.00
18.00	Medicare Taxes - Employers Portion Only	0	18.00
19.00	Unemployment Insurance	0	19.00
20.00	State or Federal Unemployment Taxes	133,916	20.00

## OTHER

21.00	Executive Deferred Compensation	0	21.00
22.00	Day Care Cost and Allowances	0	22.00
23.00	Tuition Reimbursement	0	23.00
24.00	Total Wage Related cost (Sum of lines 1 - 23)	881,423	24.00

	Amount Reported	
	1.00	

## Part B - Other than Core Related Cost

25.00	OTHER WAGE RELATED COST	0	25.00
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ALARIS HEALTH AT THE FOUNTAINS

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## SNF REPORTING OF DIRECT CARE EXPENDITURES

## Worksheet S-3

## Part V

## PPS

	OCCUPATIONAL CATEGORY	Amount Reported	Fringe Benefits	Adjusted Salaries (col. 1 + col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1.00	2.00	3.00	4.00	5.00	
<b>Direct Salaries</b>							
<b>Nursing Occupations</b>							
1.00	Registered Nurses (RNs)	98,993	17,835	116,828	1,192.00	98.01	1.00
2.00	Licensed Practical Nurses (LPNs)	121,064	21,812	142,876	1,895.00	75.40	2.00
3.00	Certified Nursing Assistant/Nursing Assistants/Aides	163,268	29,415	192,683	6,832.00	28.20	3.00
4.00	Total Nursing (sum of lines 1 through 3)	383,325	69,062	452,387	9,919.00	45.61	4.00
5.00	Physical Therapists	409,170	73,719	482,889	8,239.00	58.61	5.00
6.00	Physical Therapy Assistants	0	0	0	0.00	0.00	6.00
7.00	Physical Therapy Aides	0	0	0	0.00	0.00	7.00
8.00	Occupational Therapists	410,541	73,966	484,507	8,267.00	58.61	8.00
9.00	Occupational Therapy Assistants	0	0	0	0.00	0.00	9.00
10.00	Occupational Therapy Aides	0	0	0	0.00	0.00	10.00
11.00	Speech Therapists	77,567	13,975	91,542	1,562.00	58.61	11.00
12.00	Respiratory Therapists	0	0	0	0.00	0.00	12.00
13.00	Other Medical Staff	0	0	0	0.00	0.00	13.00
<b>Contract Labor</b>							
<b>Nursing Occupations</b>							
14.00	Registered Nurses (RNs)	1,596,228		1,596,228	50,618.00	31.53	14.00
15.00	Licensed Practical Nurses (LPNs)	1,531,392		1,531,392	61,200.00	25.02	15.00
16.00	Certified Nursing Assistant/Nursing Assistants/Aides	7,913,714		7,913,714	292,077.00	27.09	16.00
17.00	Total Nursing (sum of lines 14 through 16)	11,041,334		11,041,334	403,895.00	27.34	17.00
18.00	Physical Therapists	0		0	0.00	0.00	18.00
19.00	Physical Therapy Assistants	0		0	0.00	0.00	19.00
20.00	Physical Therapy Aides	0		0	0.00	0.00	20.00
21.00	Occupational Therapists	0		0	0.00	0.00	21.00
22.00	Occupational Therapy Assistants	0		0	0.00	0.00	22.00
23.00	Occupational Therapy Aides	0		0	0.00	0.00	23.00
24.00	Speech Therapists	0		0	0.00	0.00	24.00
25.00	Respiratory Therapists	0		0	0.00	0.00	25.00
26.00	Other Medical Staff	0		0	0.00	0.00	26.00

ALARIS HEALTH AT THE FOUNTAINS

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## PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA

## Worksheet S-7

PPS

	Group	Days	
	1.00	2.00	
1.00	RUX		1.00
2.00	RUL		2.00
3.00	RVX		3.00
4.00	RVL		4.00
5.00	RHX		5.00
6.00	RHL		6.00
7.00	RMX		7.00
8.00	RML		8.00
9.00	RLX		9.00
10.00	RUC		10.00
11.00	RUB		11.00
12.00	RUA		12.00
13.00	RVC		13.00
14.00	RVB		14.00
15.00	RVA		15.00
16.00	RHC		16.00
17.00	RHB		17.00
18.00	RHA		18.00
19.00	RMC		19.00
20.00	RMB		20.00
21.00	RMA		21.00
22.00	RLB		22.00
23.00	RLA		23.00
24.00	ES3		24.00
25.00	ES2		25.00
26.00	ES1		26.00
27.00	HE2		27.00
28.00	HE1		28.00
29.00	HD2		29.00
30.00	HD1		30.00
31.00	HC2		31.00
32.00	HC1		32.00
33.00	HB2		33.00
34.00	HB1		34.00
35.00	LE2		35.00
36.00	LE1		36.00
37.00	LD2		37.00
38.00	LD1		38.00
39.00	LC2		39.00
40.00	LC1		40.00
41.00	LB2		41.00
42.00	LB1		42.00
43.00	CE2		43.00
44.00	CE1		44.00
45.00	CD2		45.00
46.00	CD1		46.00
47.00	CC2		47.00
48.00	CC1		48.00
49.00	CB2		49.00
50.00	CB1		50.00
51.00	CA2		51.00
52.00	CA1		52.00
53.00	SE3		53.00
54.00	SE2		54.00
55.00	SE1		55.00
56.00	SSC		56.00
57.00	SSB		57.00

PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA

Worksheet S-7

PPS

	Group	Days	
	1.00	2.00	
58.00	SSA		58.00
59.00	IB2		59.00
60.00	IB1		60.00
61.00	IA2		61.00
62.00	IA1		62.00
63.00	BB2		63.00
64.00	BB1		64.00
65.00	BA2		65.00
66.00	BA1		66.00
67.00	PE2		67.00
68.00	PE1		68.00
69.00	PD2		69.00
70.00	PD1		70.00
71.00	PC2		71.00
72.00	PC1		72.00
73.00	PB2		73.00
74.00	PB1		74.00
75.00	PA2		75.00
76.00	PA1		76.00
99.00	AAA		99.00
100.00			100.00
	Expenses	Percentage	Y/N
	1.00	2.00	3.00
A notice published in the Federal Register Volume 68, No. 149 August 4, 2003 provided for an increase in the RUG payments beginning 10/01/2003. Congress expected this increase to be used for direct patient care and related expenses. For lines 101 through 106: Enter in column 1 the amount of the expense for each category. Enter in column 2 the percentage of total expenses for each category to total SNF revenue from Worksheet G-2, Part I, line 1, column 3. Indicate in column 3 "Y" for yes or "N" for no if the spending reflects increases associated with direct patient care and related expenses for each category. (If column 2 is zero, enter N/A in column 3) (See instructions)			
101.00	Staffing		101.00
102.00	Recruitment		102.00
103.00	Retention of employees		103.00
104.00	Training		104.00
105.00	OTHER (SPECIFY)		105.00
106.00	Total SNF revenue (Worksheet G-2, Part I, line 1, column 3)		106.00

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## RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

## Worksheet A

PPS

		Cost Center Description	Salaries	Other	Total (col. 1 + col. 2)	Reclassifications Increase/Decrease (Fr Wkst A-6)	Reclassified Trial Balance (col. 3 +- col. 4)	Adjustments to Expenses (Fr Wkst A-8)	Net Expenses For Allocation (col. 5 +- col. 6)	
			1.00	2.00	3.00	4.00	5.00	6.00	7.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES		6,039,247	6,039,247	0	6,039,247	2,161,721	8,200,968	1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT		128,403	128,403	0	128,403	0	128,403	2.00
3.00	00300	EMPLOYEE BENEFITS	0	920,350	920,350	0	920,350	0	920,350	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	689,525	4,879,837	5,569,362	0	5,569,362	-1,165,826	4,403,536	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	360,732	1,441,488	1,802,220	0	1,802,220	0	1,802,220	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	283,992	283,992	0	283,992	0	283,992	6.00
7.00	00700	HOUSEKEEPING	1,223,154	96,153	1,319,307	0	1,319,307	0	1,319,307	7.00
8.00	00800	DIETARY	1,313,957	1,063,735	2,377,692	0	2,377,692	0	2,377,692	8.00
9.00	00900	NURSING ADMINISTRATION	35,957	584,561	620,518	0	620,518	0	620,518	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	280,765	280,765	0	280,765	0	280,765	10.00
11.00	01100	PHARMACY	0	47,392	47,392	0	47,392	0	47,392	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	0	0	0	0	12.00
13.00	01300	SOCIAL SERVICE	190,564	0	190,564	0	190,564	0	190,564	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0	14.00
15.00	01500	ACTIVITIES	13,829	656,139	669,968	0	669,968	0	669,968	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
30.00	03000	SKILLED NURSING FACILITY	383,325	11,049,334	11,432,659	0	11,432,659	-8,000	11,424,659	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	0	0	33.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
40.00	04000	RADIOLOGY	0	7,787	7,787	0	7,787	0	7,787	40.00
41.00	04100	LABORATORY	0	36,569	36,569	0	36,569	0	36,569	41.00
42.00	04200	INTRAVENOUS THERAPY	0	49,996	49,996	0	49,996	0	49,996	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	680,365	2,380	682,745	-271,195	411,550	0	411,550	44.00
45.00	04500	OCCUPATIONAL THERAPY	139,815	0	139,815	270,726	410,541	0	410,541	45.00
46.00	04600	SPEECH PATHOLOGY	77,098	0	77,098	469	77,567	0	77,567	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	222,322	222,322	0	222,322	0	222,322	49.00
50.00	05000	DENTAL CARE - TTITLE XIX ONLY	0	0	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	0	0	51.00
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60.00	06000	CLINIC	0	0	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	0	0	61.00
62.00	06200	FQHC								62.00
<b>OTHER REIMBURSABLE COST CENTERS</b>										
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	44,481	44,481	0	44,481	0	44,481	71.00
73.00	07300	CMHC	0	0	0	0	0	0	0	73.00
<b>SPECIAL PURPOSE COST CENTERS</b>										
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES		0	0	0	0	0	0	80.00
81.00	08100	INTEREST EXPENSE		0	0	0	0	0	0	81.00
82.00	08200	UTILIZATION REVIEW - SNF	0	0	0	0	0	0	0	82.00
83.00	08300	HOSPICE	0	0	0	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	5,108,321	27,834,931	32,943,252	0	32,943,252	987,895	33,931,147	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	0	0	0	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	0	0	94.00
100.00		TOTAL	5,108,321	27,834,931	32,943,252	0	32,943,252	987,895	33,931,147	100.00

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RECLASSIFICATIONS

Worksheet A-6

PPS

	Increases				Decreases					
	Cost Center	Line #	Salary	Non Salary	Cost Center	Line #	Salary	Non Salary		
	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00		
B - RECLASS THERAPY										
1.00	OCCUPATIONAL THERAPY	45.00	270,726	0	PHYSICAL THERAPY	44.00	270,726	0	1.00	
2.00	SPEECH PATHOLOGY	46.00	469	0	PHYSICAL THERAPY	44.00	469	0	2.00	
100.00	TOTAL RECLASSIFICATIONS (Sum of columns 4 and 5 must equal sum of columns 8 and 9 (2))		271,195	0			271,195	0	100.00	

(1) A letter (A, B, etc.) must be entered on each line to identify each reclassification entry.

(2) Transfer the amounts in columns 4, 5, 8 and 9 to Worksheet A, column 4, lines as appropriate.

RECONCILIATION OF CAPITAL COSTS CENTERS

Worksheet A-7

PPS

			Acquisitions						
		Beginning Balances	Purchases	Donation	Total	Disposals and Retirements	Ending Balance	Fully Depreciated Assets	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	
ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES									
1.00	Land	0	0	0	0	0	0	0	1.00
2.00	Land Improvements	0	0	0	0	0	0	0	2.00
3.00	Buildings and Fixtures	0	0	0	0	0	0	0	3.00
4.00	Building Improvements	589,261	495,680	0	495,680	0	1,084,941	0	4.00
5.00	Fixed Equipment	0	0	0	0	0	0	0	5.00
6.00	Movable Equipment	182,221	80,100	0	80,100	0	262,321	0	6.00
7.00	Subtotal (sum of lines 1-6)	771,482	575,780	0	575,780	0	1,347,262	0	7.00
8.00	Reconciling Items	0	0	0	0	0	0	0	8.00
9.00	Total (line 7 minus line 8)	771,482	575,780	0	575,780	0	1,347,262	0	9.00

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## ADJUSTMENTS TO EXPENSES

## Worksheet A-8

PPS

				Expense Classification on Worksheet A To/From Which the Amount is to be Adjusted		
	Description (1)	(2) Basis For Adjustment	Amount	Cost Center	Line No.	
		1.00	2.00	3.00	4.00	
1.00	Investment income on restricted funds (chapter 2)	B	-2,700	ADMINISTRATIVE & GENERAL	4.00	1.00
2.00	Trade, quantity, and time discounts (chapter 8)		0		0.00	2.00
3.00	Refunds and rebates of expenses (chapter 8)		0		0.00	3.00
4.00	Rental of provider space by suppliers (chapter 8)		0		0.00	4.00
5.00	Telephone services (pay stations excluded) (chapter 21)		0		0.00	5.00
6.00	Television and radio service (chapter 21)		0		0.00	6.00
7.00	Parking lot (chapter 21)		0		0.00	7.00
8.00	Remuneration applicable to provider-based physician adjustment	A-8-2	0			8.00
9.00	Home office cost (chapter 21)		0		0.00	9.00
10.00	Sale of scrap, waste, etc. (chapter 23)		0		0.00	10.00
11.00	Nonallowable costs related to certain Capital expenditures (chapter 24)		0		0.00	11.00
12.00	Adjustment resulting from transactions with related organizations (chapter 10)	A-8-1	2,324,124			12.00
13.00	Laundry and linen service		0		0.00	13.00
14.00	Revenue - Employee meals		0		0.00	14.00
15.00	Cost of meals - Guests		0		0.00	15.00
16.00	Sale of medical supplies to other than patients		0		0.00	16.00
17.00	Sale of drugs to other than patients		0		0.00	17.00
18.00	Sale of medical records and abstracts		0		0.00	18.00
19.00	Vending machines		0		0.00	19.00
20.00	Income from imposition of interest, finance or penalty charges (chapter 21)		0		0.00	20.00
21.00	Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments		0		0.00	21.00
22.00	Utilization review--physicians' compensation (chapter 21)		0	UTILIZATION REVIEW - SNF	82.00	22.00
23.00	Depreciation--buildings and fixtures		0	CAP REL COSTS - BLDGS & FIXTURES	1.00	23.00
24.00	Depreciation--movable equipment		0	CAP REL COSTS - MOVABLE EQUIPMENT	2.00	24.00
25.00	PENALTIES	A	-26,506	ADMINISTRATIVE & GENERAL	4.00	25.00
25.01	DO NOT USE	A	-895,755	ADMINISTRATIVE & GENERAL	4.00	25.01
25.02	BAD DEBT EXPENSE	A	-375,000	ADMINISTRATIVE & GENERAL	4.00	25.02
25.03	PUBLIC RELATIONS	A	-28,199	ADMINISTRATIVE & GENERAL	4.00	25.03
25.04	PSYCH FEES	A	-8,000	SKILLED NURSING FACILITY	30.00	25.04
25.05	OTHER INCOME	B	-69	ADMINISTRATIVE & GENERAL	4.00	25.05
100.00	Total (sum of lines 1 through 99) (Transfer to Worksheet A, col. 6, line 100)		987,895			100.00

(1) Description - All chapter references in this column pertain to CMS Pub. 15-1.

(2) Basis for adjustment (see instructions).

A. Costs - if cost, including applicable overhead, can be determined.

B. Amount Received - if cost cannot be determined.

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STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS AND  
HOME OFFICE COSTSWorksheet A-8-1  
Parts I & II  
PPS**PART I. COSTS INCURRED AND ADJUSTMENTS REQUIRED AS A RESULT OF TRANSACTIONS WITH RELATED ORGANIZATIONS OR CLAIMED HOME OFFICE COSTS:**

	Line No.	Cost Center	Expense Items	Amount Allowable In Cost	Amount Included in Wkst. A, col. 5	Adjustments (col. 4 minus col. 5)	
	1.00	2.00	3.00	4.00	5.00	6.00	
1.00	1.00	CAP REL COSTS - BLDGS & FIXTURES	PROPERTY INSURANCE	111,111	4,134	106,977	1.00
2.00	1.00	CAP REL COSTS - BLDGS & FIXTURES	RENT	7,634,851	5,948,645	1,686,206	2.00
3.00	1.00	CAP REL COSTS - BLDGS & FIXTURES	RE TAXES	368,538	0	368,538	3.00
4.00	4.00	ADMINISTRATIVE & GENERAL	ADMINISTRATIVE COSTS	1,570,729	1,570,729	0	4.00
5.00	4.00	ADMINISTRATIVE & GENERAL	REALTY ADMIN	162,403	0	162,403	5.00
6.00	0.00			0	0	0	6.00
7.00	0.00			0	0	0	7.00
8.00	0.00			0	0	0	8.00
9.00	0.00			0	0	0	9.00
10.00	<b>TOTALS (sum of lines 1-9). Transfer column 6, line 10 to Worksheet A-8, column 3, line 12.</b>			<b>9,847,632</b>	<b>7,523,508</b>	<b>2,324,124</b>	<b>10.00</b>

**PART II. INTERRELATIONSHIP TO RELATED ORGANIZATION(S) AND/OR HOME OFFICE:**

The Secretary, by virtue of the 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) and/or Home Office			
	Symbol (1)	Name	Percentage of Ownership	Name	Percentage of Ownership	Type of Business	
	1.00	2.00	3.00	4.00	5.00	6.00	
1.00	A	ERIC MENDEL	100.00	RM HOLDINGS SECAUCUS LLC	40.00	REALTY	1.00
2.00	G	ROVT 2011 FAMILY TRUST	0.00	RM HOLDINGS SECAUCUS LLC	60.00	REALTY	2.00
3.00	A	ERIC MENDEL	100.00	EMM HEALTHCARE GROUP LLC	100.00	MANAGEMENT	3.00
4.00			0.00		0.00		4.00
5.00			0.00		0.00		5.00
6.00			0.00		0.00		6.00
7.00			0.00		0.00		7.00
8.00			0.00		0.00		8.00
9.00			0.00		0.00		9.00
10.00			0.00		0.00		10.00

(1) Use the following symbols to indicate interrelationship to related organizations:

- 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 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 (financial or non-financial) specify:



ALARIS HEALTH AT THE FOUNTAINS

Provider CCN: 315476

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time: 5/28/2025 4:13 pm

MCRIF32

Version: 11.1.179.1



## COST ALLOCATION - GENERAL SERVICE COSTS

Worksheet B

Part I

PPS

	Cost Center Description	Net Expenses for Cost Allocation (from Wkst A col. 7)	BLDGS & FIXTURES	MOVABLE EQUIPMENT	EMPLOYEE BENEFITS	Subtotal	ADMINISTRA TIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	3.00	3A	4.00	5.00	6.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	CAP REL COSTS - BLDGS & FIXTURES	8,200,968	8,200,968							1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT	128,403		128,403						2.00
3.00	EMPLOYEE BENEFITS	920,350	6,052	95	926,497					3.00
4.00	ADMINISTRATIVE & GENERAL	4,403,536	88,674	1,388	125,059	4,618,657	4,618,657			4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS	1,802,220	41,269	646	65,426	1,909,561	300,882	2,210,443		5.00
6.00	LAUNDRY & LINEN SERVICE	283,992	0	0	0	283,992	44,747	0	328,739	6.00
7.00	HOUSEKEEPING	1,319,307	7,354	115	221,843	1,548,619	244,010	2,016	0	7.00
8.00	DIETARY	2,377,692	205,252	3,214	238,313	2,824,471	445,041	56,255	0	8.00
9.00	NURSING ADMINISTRATION	620,518	13,112	205	6,522	640,357	100,898	3,594	0	9.00
10.00	CENTRAL SERVICES & SUPPLY	280,765	65,223	1,021	0	347,009	54,677	17,876	0	10.00
11.00	PHARMACY	47,392	10,086	158	0	57,636	9,081	2,764	0	11.00
12.00	MEDICAL RECORDS & LIBRARY	0	5,211	82	0	5,293	834	1,428	0	12.00
13.00	SOCIAL SERVICE	190,564	6,052	95	34,563	231,274	36,441	1,659	0	13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0	0	14.00
15.00	ACTIVITIES	669,968	78,588	1,230	2,508	752,294	118,536	21,539	0	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
30.00	SKILLED NURSING FACILITY	11,424,659	7,514,860	117,661	69,524	19,126,704	3,013,723	2,059,669	328,739	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	0	0	0	33.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
40.00	RADIOLOGY	7,787	0	0	0	7,787	1,227	0	0	40.00
41.00	LABORATORY	36,569	0	0	0	36,569	5,762	0	0	41.00
42.00	INTRAVENOUS THERAPY	49,996	0	0	0	49,996	7,878	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	0	0	0	43.00
44.00	PHYSICAL THERAPY	411,550	115,066	1,802	123,398	651,816	102,704	31,537	0	44.00
45.00	OCCUPATIONAL THERAPY	410,541	22,820	357	25,358	459,076	72,335	6,254	0	45.00
46.00	SPEECH PATHOLOGY	77,567	4,034	63	13,983	95,647	15,071	1,106	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	4,203	66	0	4,269	673	1,152	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	222,322	0	0	0	222,322	35,030	0	0	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	0	0	0	50.00
51.00	SUPPORT SURFACES	0	0	0	0	0	0	0	0	51.00
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60.00	CLINIC	0	0	0	0	0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0	0	0	0	0	61.00
62.00	FQHC									62.00
<b>OTHER REIMBURSABLE COST CENTERS</b>										
70.00	HOME HEALTH AGENCY COST	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	44,481	0	0	0	44,481	7,009	0	0	71.00
73.00	CMHC	0	0	0	0	0	0	0	0	73.00
<b>SPECIAL PURPOSE COST CENTERS</b>										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW - SNF									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	33,931,147	8,187,856	128,198	926,497	33,917,830	4,616,559	2,206,849	328,739	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	0	13,112	205	0	13,317	2,098	3,594	0	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00

ALARIS HEALTH AT THE FOUNTAINS			Period:	Run Date Time:	5/28/2025 4:13 pm
Provider CCN: 315476			From: 01/01/2024	MCRIF32	2540-10
			To: 12/31/2024	Version:	11.1.179.1



COST ALLOCATION - GENERAL SERVICE COSTS

Worksheet B  
Part I  
PPS

	Cost Center Description	Net Expenses for Cost Allocation (from Wkst A col. 7)	BLDGS & FIXTURES	MOVABLE EQUIPMENT	EMPLOYEE BENEFITS	Subtotal	ADMINISTRA TIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	3.00	3A	4.00	5.00	6.00	
94.00	PATIENTS LAUNDRY	0	0	0	0	0	0	0	0	94.00
98.00	Cross Foot Adjustments	0	0	0	0	0	0	0	0	98.00
99.00	Negative Cost Centers	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	33,931,147	8,200,968	128,403	926,497	33,931,147	4,618,657	2,210,443	328,739	100.00

ALARIS HEALTH AT THE FOUNTAINS

Provider CCN: 315476

Period:

From: 01/01/2024

To: 12/31/2024

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Version: 11.1.179.1



## COST ALLOCATION - GENERAL SERVICE COSTS


## Worksheet B

## Part I

## PPS

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	NURSING AND ALLIED HEALTH EDUCATION	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	CAP REL COSTS - BLDGS & FIXTURES									1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS									3.00
4.00	ADMINISTRATIVE & GENERAL									4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS									5.00
6.00	LAUNDRY & LINEN SERVICE									6.00
7.00	HOUSEKEEPING	1,794,645								7.00
8.00	DIETARY	45,715	3,371,482							8.00
9.00	NURSING ADMINISTRATION	2,920	0	747,769						9.00
10.00	CENTRAL SERVICES & SUPPLY	14,527	0	0	434,089					10.00
11.00	PHARMACY	2,246	0	0	0	71,727				11.00
12.00	MEDICAL RECORDS & LIBRARY	1,161	0	0	0	0	8,716			12.00
13.00	SOCIAL SERVICE	1,348	0	0	0	0	0	270,722		13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0	0	14.00
15.00	ACTIVITIES	17,504	0	0	0	0	0	0	0	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
30.00	SKILLED NURSING FACILITY	1,673,758	3,371,482	747,769	434,089	71,727	8,716	270,722	0	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	0	0	0	33.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
40.00	RADIOLOGY	0	0	0	0	0	0	0	0	40.00
41.00	LABORATORY	0	0	0	0	0	0	0	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	0	0	0	43.00
44.00	PHYSICAL THERAPY	25,628	0	0	0	0	0	0	0	44.00
45.00	OCCUPATIONAL THERAPY	5,083	0	0	0	0	0	0	0	45.00
46.00	SPEECH PATHOLOGY	899	0	0	0	0	0	0	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	936	0	0	0	0	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	0	0	0	50.00
51.00	SUPPORT SURFACES	0	0	0	0	0	0	0	0	51.00
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60.00	CLINIC	0	0	0	0	0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0	0	0	0	0	61.00
62.00	FQHC									62.00
<b>OTHER REIMBURSABLE COST CENTERS</b>										
70.00	HOME HEALTH AGENCY COST	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
73.00	CMHC	0	0	0	0	0	0	0	0	73.00
<b>SPECIAL PURPOSE COST CENTERS</b>										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW - SNF									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	1,791,725	3,371,482	747,769	434,089	71,727	8,716	270,722	0	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	2,920	0	0	0	0	0	0	0	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	0	0	0	0	94.00

ALARIS HEALTH AT THE FOUNTAINS	Period:	Run Date Time:	5/28/2025 4:13 pm
Provider CCN: 315476	From: 01/01/2024	MCRIF32	2540-10
	To: 12/31/2024	Version:	11.1.179.1



COST ALLOCATION - GENERAL SERVICE COSTS

Worksheet B  
Part I  
PPS

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	NURSING AND ALLIED HEALTH EDUCATION	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
98.00	Cross Foot Adjustments	0	0	0	0				0	98.00
99.00	Negative Cost Centers	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	1,794,645	3,371,482	747,769	434,089	71,727	8,716	270,722	0	100.00

ALARIS HEALTH AT THE FOUNTAINS

Provider CCN: 315476

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time: 5/28/2025 4:13 pm

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## COST ALLOCATION - GENERAL SERVICE COSTS

## Worksheet B

## Part I

## PPS

	Cost Center Description	ACTIVITIES	Subtotal	Post Stepdown Adjustments	Total		
		15.00	16.00	17.00	18.00		
<b>GENERAL SERVICE COST CENTERS</b>							
1.00	CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT						2.00
3.00	EMPLOYEE BENEFITS						3.00
4.00	ADMINISTRATIVE & GENERAL						4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS						5.00
6.00	LAUNDRY & LINEN SERVICE						6.00
7.00	HOUSEKEEPING						7.00
8.00	DIETARY						8.00
9.00	NURSING ADMINISTRATION						9.00
10.00	CENTRAL SERVICES & SUPPLY						10.00
11.00	PHARMACY						11.00
12.00	MEDICAL RECORDS & LIBRARY						12.00
13.00	SOCIAL SERVICE						13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION						14.00
15.00	ACTIVITIES	909,873					15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>							
30.00	SKILLED NURSING FACILITY	909,873	32,016,971	0	32,016,971		30.00
31.00	NURSING FACILITY	0	0	0	0		31.00
32.00	ICF/IID	0	0	0	0		32.00
33.00	OTHER LONG TERM CARE	0	0	0	0		33.00
<b>ANCILLARY SERVICE COST CENTERS</b>							
40.00	RADIOLOGY	0	9,014	0	9,014		40.00
41.00	LABORATORY	0	42,331	0	42,331		41.00
42.00	INTRAVENOUS THERAPY	0	57,874	0	57,874		42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0		43.00
44.00	PHYSICAL THERAPY	0	811,685	0	811,685		44.00
45.00	OCCUPATIONAL THERAPY	0	542,748	0	542,748		45.00
46.00	SPEECH PATHOLOGY	0	112,723	0	112,723		46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0		47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	7,030	0	7,030		48.00
49.00	DRUGS CHARGED TO PATIENTS	0	257,352	0	257,352		49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0	0		50.00
51.00	SUPPORT SURFACES	0	0	0	0		51.00
<b>OUTPATIENT SERVICE COST CENTERS</b>							
60.00	CLINIC	0	0	0	0		60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0		61.00
62.00	FQHC						62.00
<b>OTHER REIMBURSABLE COST CENTERS</b>							
70.00	HOME HEALTH AGENCY COST	0	0	0	0		70.00
71.00	AMBULANCE	0	51,490	0	51,490		71.00
73.00	CMHC	0	0	0	0		73.00
<b>SPECIAL PURPOSE COST CENTERS</b>							
80.00	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	INTEREST EXPENSE						81.00
82.00	UTILIZATION REVIEW - SNF						82.00
83.00	HOSPICE	0	0	0	0		83.00
89.00	SUBTOTALS (sum of lines 1-84)	909,873	33,909,218	0	33,909,218		89.00
<b>NONREIMBURSABLE COST CENTERS</b>							
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0		90.00
91.00	BARBER AND BEAUTY SHOP	0	21,929	0	21,929		91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0		92.00
93.00	NONPAID WORKERS	0	0	0	0		93.00
94.00	PATIENTS LAUNDRY	0	0	0	0		94.00
98.00	Cross Foot Adjustments	0	0	0	0		98.00
99.00	Negative Cost Centers	0	0	0	0		99.00
100.00	TOTAL	909,873	33,931,147	0	33,931,147		100.00

ALARIS HEALTH AT THE FOUNTAINS

Provider CCN: 315476

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time: 5/28/2025 4:13 pm

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Version: 11.1.179.1



## ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B  
Part II  
PPS

	Cost Center Description	Directly Assigned New Capital Related Costs	BLDGS & FIXTURES	MOVABLE EQUIPMENT	Subtotal	EMPLOYEE BENEFITS	ADMINISTRA TIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	2A	3.00	4.00	5.00	6.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	CAP REL COSTS - BLDGS & FIXTURES									1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS	0	6,052	95	6,147	6,147				3.00
4.00	ADMINISTRATIVE & GENERAL	0	88,674	1,388	90,062	829	90,891			4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS	0	41,269	646	41,915	434	5,922	48,271		5.00
6.00	LAUNDRY & LINEN SERVICE	0	0	0	0	0	881	0	881	6.00
7.00	HOUSEKEEPING	0	7,354	115	7,469	1,471	4,802	44	0	7.00
8.00	DIETARY	0	205,252	3,214	208,466	1,584	8,759	1,228	0	8.00
9.00	NURSING ADMINISTRATION	0	13,112	205	13,317	43	1,986	78	0	9.00
10.00	CENTRAL SERVICES & SUPPLY	0	65,223	1,021	66,244	0	1,076	390	0	10.00
11.00	PHARMACY	0	10,086	158	10,244	0	179	60	0	11.00
12.00	MEDICAL RECORDS & LIBRARY	0	5,211	82	5,293	0	16	31	0	12.00
13.00	SOCIAL SERVICE	0	6,052	95	6,147	229	717	36	0	13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0	0	14.00
15.00	ACTIVITIES	0	78,588	1,230	79,818	17	2,333	470	0	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
30.00	SKILLED NURSING FACILITY	0	7,514,860	117,661	7,632,521	461	59,305	44,981	881	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	0	0	0	33.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
40.00	RADIOLOGY	0	0	0	0	0	24	0	0	40.00
41.00	LABORATORY	0	0	0	0	0	113	0	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	0	155	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	0	0	0	43.00
44.00	PHYSICAL THERAPY	0	115,066	1,802	116,868	818	2,021	689	0	44.00
45.00	OCCUPATIONAL THERAPY	0	22,820	357	23,177	168	1,424	137	0	45.00
46.00	SPEECH PATHOLOGY	0	4,034	63	4,097	93	297	24	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	4,203	66	4,269	0	13	25	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	0	0	0	0	0	689	0	0	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	0	0	0	50.00
51.00	SUPPORT SURFACES	0	0	0	0	0	0	0	0	51.00
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60.00	CLINIC	0	0	0	0	0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0	0	0	0	0	61.00
62.00	FQHC									62.00
<b>OTHER REIMBURSABLE COST CENTERS</b>										
70.00	HOME HEALTH AGENCY COST	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	138	0	0	71.00
73.00	CMHC	0	0	0	0	0	0	0	0	73.00
<b>SPECIAL PURPOSE COST CENTERS</b>										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW - SNF									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	0	8,187,856	128,198	8,316,054	6,147	90,850	48,193	881	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	0	13,112	205	13,317	0	41	78	0	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	0	0	0	0	94.00

ALARIS HEALTH AT THE FOUNTAINS	Period:	Run Date Time:	5/28/2025 4:13 pm
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ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B  
Part II  
PPS

	Cost Center Description	Directly Assigned New Capital Related Costs	BLDGS & FIXTURES	MOVABLE EQUIPMENT	Subtotal	EMPLOYEE BENEFITS	ADMINISTRA TIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	2A	3.00	4.00	5.00	6.00	
98.00	Cross Foot Adjustments								0	98.00
99.00	Negative Cost Centers		0	0	0	0	0	0	0	99.00
100.00	TOTAL	0	8,200,968	128,403	8,329,371	6,147	90,891	48,271	881	100.00

ALARIS HEALTH AT THE FOUNTAINS		Period:	Run Date Time:
Provider CCN: 315476		From: 01/01/2024	5/28/2025 4:13 pm
		To: 12/31/2024	MCRIF32 Version: 11.1.179.1



## ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B  
Part II  
PPS

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	NURSING AND ALLIED HEALTH EDUCATION	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	CAP REL COSTS - BLDGS & FIXTURES									1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS									3.00
4.00	ADMINISTRATIVE & GENERAL									4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS									5.00
6.00	LAUNDRY & LINEN SERVICE									6.00
7.00	HOUSEKEEPING	13,786								7.00
8.00	DIETARY	351	220,388							8.00
9.00	NURSING ADMINISTRATION	22	0	15,446						9.00
10.00	CENTRAL SERVICES & SUPPLY	112	0	0	67,822					10.00
11.00	PHARMACY	17	0	0	0	10,500				11.00
12.00	MEDICAL RECORDS & LIBRARY	9	0	0	0	0	5,349			12.00
13.00	SOCIAL SERVICE	10	0	0	0	0	0	7,139		13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0	0	14.00
15.00	ACTIVITIES	134	0	0	0	0	0	0	0	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
30.00	SKILLED NURSING FACILITY	12,859	220,388	15,446	67,822	10,500	5,349	7,139	0	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	0	0	0	33.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
40.00	RADIOLOGY	0	0	0	0	0	0	0	0	40.00
41.00	LABORATORY	0	0	0	0	0	0	0	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	0	0	0	43.00
44.00	PHYSICAL THERAPY	197	0	0	0	0	0	0	0	44.00
45.00	OCCUPATIONAL THERAPY	39	0	0	0	0	0	0	0	45.00
46.00	SPEECH PATHOLOGY	7	0	0	0	0	0	0	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	7	0	0	0	0	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	0	0	0	50.00
51.00	SUPPORT SURFACES	0	0	0	0	0	0	0	0	51.00
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60.00	CLINIC	0	0	0	0	0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0	0	0	0	0	61.00
62.00	FQHC									62.00
<b>OTHER REIMBURSABLE COST CENTERS</b>										
70.00	HOME HEALTH AGENCY COST	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
73.00	CMHC	0	0	0	0	0	0	0	0	73.00
<b>SPECIAL PURPOSE COST CENTERS</b>										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW - SNF									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	13,764	220,388	15,446	67,822	10,500	5,349	7,139	0	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	22	0	0	0	0	0	0	0	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	0	0	0	0	94.00



ALARIS HEALTH AT THE FOUNTAINS	Period:	Run Date Time:	5/28/2025 4:13 pm
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ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B  
Part II  
PPS

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	NURSING AND ALLIED HEALTH EDUCATION	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
98.00	Cross Foot Adjustments	0	0	0	0	0			0	98.00
99.00	Negative Cost Centers	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	13,786	220,388	15,446	67,822	10,500	5,349	7,139	0	100.00

ALARIS HEALTH AT THE FOUNTAINS

Provider CCN: 315476

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time: 5/28/2025 4:13 pm

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Version: 11.1.179.1



## ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B  
Part II  
PPS

	Cost Center Description	ACTIVITIES	Subtotal	Post Step-Down Adjustments	Total		
		15.00	16.00	17.00	18.00		
<b>GENERAL SERVICE COST CENTERS</b>							
1.00	CAP REL COSTS - BLDGS & FIXTURES						1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT						2.00
3.00	EMPLOYEE BENEFITS						3.00
4.00	ADMINISTRATIVE & GENERAL						4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS						5.00
6.00	LAUNDRY & LINEN SERVICE						6.00
7.00	HOUSEKEEPING						7.00
8.00	DIETARY						8.00
9.00	NURSING ADMINISTRATION						9.00
10.00	CENTRAL SERVICES & SUPPLY						10.00
11.00	PHARMACY						11.00
12.00	MEDICAL RECORDS & LIBRARY						12.00
13.00	SOCIAL SERVICE						13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION						14.00
15.00	ACTIVITIES	82,772					15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>							
30.00	SKILLED NURSING FACILITY	82,772	8,160,424	0	8,160,424		30.00
31.00	NURSING FACILITY	0	0	0	0		31.00
32.00	ICF/IID	0	0	0	0		32.00
33.00	OTHER LONG TERM CARE	0	0	0	0		33.00
<b>ANCILLARY SERVICE COST CENTERS</b>							
40.00	RADIOLOGY	0	24	0	24		40.00
41.00	LABORATORY	0	113	0	113		41.00
42.00	INTRAVENOUS THERAPY	0	155	0	155		42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0		43.00
44.00	PHYSICAL THERAPY	0	120,593	0	120,593		44.00
45.00	OCCUPATIONAL THERAPY	0	24,945	0	24,945		45.00
46.00	SPEECH PATHOLOGY	0	4,518	0	4,518		46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0		47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	4,314	0	4,314		48.00
49.00	DRUGS CHARGED TO PATIENTS	0	689	0	689		49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0	0		50.00
51.00	SUPPORT SURFACES	0	0	0	0		51.00
<b>OUTPATIENT SERVICE COST CENTERS</b>							
60.00	CLINIC	0	0	0	0		60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0		61.00
62.00	FQHC						62.00
<b>OTHER REIMBURSABLE COST CENTERS</b>							
70.00	HOME HEALTH AGENCY COST	0	0	0	0		70.00
71.00	AMBULANCE	0	138	0	138		71.00
73.00	CMHC	0	0	0	0		73.00
<b>SPECIAL PURPOSE COST CENTERS</b>							
80.00	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	INTEREST EXPENSE						81.00
82.00	UTILIZATION REVIEW - SNF						82.00
83.00	HOSPICE	0	0	0	0		83.00
89.00	SUBTOTALS (sum of lines 1-84)	82,772	8,315,913	0	8,315,913		89.00
<b>NONREIMBURSABLE COST CENTERS</b>							
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0		90.00
91.00	BARBER AND BEAUTY SHOP	0	13,458	0	13,458		91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0		92.00
93.00	NONPAID WORKERS	0	0	0	0		93.00
94.00	PATIENTS LAUNDRY	0	0	0	0		94.00
98.00	Cross Foot Adjustments	0	0	0	0		98.00
99.00	Negative Cost Centers	0	0	0	0		99.00
100.00	TOTAL	82,772	8,329,371	0	8,329,371		100.00

ALARIS HEALTH AT THE FOUNTAINS

Provider CCN: 315476

Period:

From: 01/01/2024

To: 12/31/2024

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## COST ALLOCATION - STATISTICAL BASIS

## Worksheet B-1

PPS

	Cost Center Description	BLDGS & FIXTURES (SQUARE FEET)	MOVABLE EQUIPMENT (SQUARE FEET)	EMPLOYEE BENEFITS (GROSS SALARIES)	Reconciliation	ADMINISTRATIVE & GENERAL (ACCUM COST)	PLANT OPERATION, MAINT. & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (PATIENT DAYS)	HOUSEKEEPING (SQUARE FEET)	
		1.00	2.00	3.00	4A	4.00	5.00	6.00	7.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	CAP REL COSTS - BLDGS & FIXTURES	195,143								1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT		195,143							2.00
3.00	EMPLOYEE BENEFITS	144	144	5,108,321						3.00
4.00	ADMINISTRATIVE & GENERAL	2,110	2,110	689,525	-4,618,657	29,312,490				4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS	982	982	360,732	0	1,909,561	191,907			5.00
6.00	LAUNDRY & LINEN SERVICE	0	0	0	0	283,992	0	98,494		6.00
7.00	HOUSEKEEPING	175	175	1,223,154	0	1,548,619	175	0	191,732	7.00
8.00	DIETARY	4,884	4,884	1,313,957	0	2,824,471	4,884	0	4,884	8.00
9.00	NURSING ADMINISTRATION	312	312	35,957	0	640,357	312	0	312	9.00
10.00	CENTRAL SERVICES & SUPPLY	1,552	1,552	0	0	347,009	1,552	0	1,552	10.00
11.00	PHARMACY	240	240	0	0	57,636	240	0	240	11.00
12.00	MEDICAL RECORDS & LIBRARY	124	124	0	0	5,293	124	0	124	12.00
13.00	SOCIAL SERVICE	144	144	190,564	0	231,274	144	0	144	13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0	0	14.00
15.00	ACTIVITIES	1,870	1,870	13,829	0	752,294	1,870	0	1,870	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
30.00	SKILLED NURSING FACILITY	178,817	178,817	383,325	0	19,126,704	178,817	98,494	178,817	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	0	0	0	33.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
40.00	RADIOLOGY	0	0	0	0	7,787	0	0	0	40.00
41.00	LABORATORY	0	0	0	0	36,569	0	0	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	49,996	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	0	0	0	43.00
44.00	PHYSICAL THERAPY	2,738	2,738	680,365	0	651,816	2,738	0	2,738	44.00
45.00	OCCUPATIONAL THERAPY	543	543	139,815	0	459,076	543	0	543	45.00
46.00	SPEECH PATHOLOGY	96	96	77,098	0	95,647	96	0	96	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	100	100	0	0	4,269	100	0	100	48.00
49.00	DRUGS CHARGED TO PATIENTS	0	0	0	0	222,322	0	0	0	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	0	0	0	50.00
51.00	SUPPORT SURFACES	0	0	0	0	0	0	0	0	51.00
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60.00	CLINIC	0	0	0	0	0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0	0	0	0	0	61.00
62.00	FQHC									62.00
<b>OTHER REIMBURSABLE COST CENTERS</b>										
70.00	HOME HEALTH AGENCY COST	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	44,481	0	0	0	71.00
73.00	CMHC	0	0	0	0	0	0	0	0	73.00
<b>SPECIAL PURPOSE COST CENTERS</b>										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW - SNF									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	194,831	194,831	5,108,321	-4,618,657	29,299,173	191,595	98,494	191,420	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	312	312	0	0	13,317	312	0	312	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00

ALARIS HEALTH AT THE FOUNTAINS

Provider CCN: 315476

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time: 5/28/2025 4:13 pm

MCRIF32

Version: 11.1.179.1



## COST ALLOCATION - STATISTICAL BASIS

## Worksheet B-1

PPS

	Cost Center Description	BLDGS & FIXTURES (SQUARE FEET)	MOVABLE EQUIPMENT (SQUARE FEET)	EMPLOYEE BENEFITS (GROSS SALARIES)	Reconciliation	ADMINISTRATIVE & GENERAL (ACCUM COST)	PLANT OPERATION, MAINT. & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (PATIENT DAYS)	HOUSEKEEPING (SQUARE FEET)	
		1.00	2.00	3.00	4A	4.00	5.00	6.00	7.00	
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	0	0	0	0	94.00
98.00	Cross Foot Adjustments									98.00
99.00	Negative Cost Centers									99.00
102.00	Cost to be allocated (per Wkst. B, Part I)	8,200,968	128,403	926,497		4,618,657	2,210,443	328,739	1,794,645	102.00
103.00	Unit cost multiplier (Wkst. B, Part I)	42.025428	0.657994	0.181370		0.157566	11.518303	3.337655	9.360175	103.00
104.00	Cost to be allocated (per Wkst. B, Part II)			6,147		90,891	48,271	881	13,786	104.00
105.00	Unit cost multiplier (Wkst. B, Part II)			0.001203		0.003101	0.251533	0.008945	0.071902	105.00

ALARIS HEALTH AT THE FOUNTAINS

Provider CCN: 315476

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time: 5/28/2025 4:13 pm

MCRIF32 2540-10

Version: 11.1.179.1



## COST ALLOCATION - STATISTICAL BASIS

## Worksheet B-1

PPS

	Cost Center Description	DIETARY (MEALS SERVED)	NURSING ADMINISTRA TION (PATIENT DAYS)	CENTRAL SERVICES & SUPPLY (PATIENT DAYS)	PHARMACY (PATIENT DAYS)	MEDICAL RECORDS & LIBRARY (PATIENT DAYS)	SOCIAL SERVICE (PATIENT DAYS)	NURSING AND ALLIED HEALTH EDUCATION (ASSIGNED TIME)	ACTIVITIES (PATIENT DAYS)	
		8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	CAP REL COSTS - BLDGS & FIXTURES									1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS									3.00
4.00	ADMINISTRATIVE & GENERAL									4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS									5.00
6.00	LAUNDRY & LINEN SERVICE									6.00
7.00	HOUSEKEEPING									7.00
8.00	DIETARY	295,482								8.00
9.00	NURSING ADMINISTRATION	0	98,494							9.00
10.00	CENTRAL SERVICES & SUPPLY	0	0	98,494						10.00
11.00	PHARMACY	0	0	0	98,494					11.00
12.00	MEDICAL RECORDS & LIBRARY	0	0	0	0	98,494				12.00
13.00	SOCIAL SERVICE	0	0	0	0	0	98,494			13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0		14.00
15.00	ACTIVITIES	0	0	0	0	0	0	0	98,494	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
30.00	SKILLED NURSING FACILITY	295,482	98,494	98,494	98,494	98,494	98,494	0	98,494	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	0	0	0	33.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
40.00	RADIOLOGY	0	0	0	0	0	0	0	0	40.00
41.00	LABORATORY	0	0	0	0	0	0	0	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	0	0	0	43.00
44.00	PHYSICAL THERAPY	0	0	0	0	0	0	0	0	44.00
45.00	OCCUPATIONAL THERAPY	0	0	0	0	0	0	0	0	45.00
46.00	SPEECH PATHOLOGY	0	0	0	0	0	0	0	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	0	0	0	50.00
51.00	SUPPORT SURFACES	0	0	0	0	0	0	0	0	51.00
<b>OUTPATIENT SERVICE COST CENTERS</b>										
60.00	CLINIC		0	0		0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC	0	0	0	0	0	0	0	0	61.00
62.00	FQHC									62.00
<b>OTHER REIMBURSABLE COST CENTERS</b>										
70.00	HOME HEALTH AGENCY COST	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
73.00	CMHC	0	0	0	0	0	0	0	0	73.00
<b>SPECIAL PURPOSE COST CENTERS</b>										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW - SNF									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	295,482	98,494	98,494	98,494	98,494	98,494	0	98,494	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00

COST ALLOCATION - STATISTICAL BASIS

Worksheet B-1

PPS

	Cost Center Description	DIETARY (MEALS SERVED)	NURSING ADMINISTRA TION (PATIENT DAYS)	CENTRAL SERVICES & SUPPLY (PATIENT DAYS)	PHARMACY (PATIENT DAYS)	MEDICAL RECORDS & LIBRARY (PATIENT DAYS)	SOCIAL SERVICE (PATIENT DAYS)	NURSING AND ALLIED HEALTH EDUCATION (ASSIGNED TIME)	ACTIVITIES (PATIENT DAYS)	
		8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	0	0	0	0	94.00
98.00	Cross Foot Adjustments									98.00
99.00	Negative Cost Centers									99.00
102.00	Cost to be allocated (per Wkst. B, Part I)	3,371,482	747,769	434,089	71,727	8,716	270,722	0	909,873	102.00
103.00	Unit cost multiplier (Wkst. B, Part I)	11.410110	7.592026	4.407263	0.728237	0.088493	2.748614	0.000000	9.237852	103.00
104.00	Cost to be allocated (per Wkst. B, Part II)	220,388	15,446	67,822	10,500	5,349	7,139	0	82,772	104.00
105.00	Unit cost multiplier (Wkst. B, Part II)	0.745859	0.156822	0.688590	0.106605	0.054308	0.072482	0.000000	0.840376	105.00

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS

Worksheet C

PPS

	Cost Center Description	Total (from Wkst. B, Pt I, col. 18)	Total Charges	Ratio (col. 1 divided by col. 2)	
		1.00	2.00	3.00	
ANCILLARY SERVICE COST CENTERS					
40.00	RADIOLOGY	9,014	7,787	1.157570	40.00
41.00	LABORATORY	42,331	36,569	1.157565	41.00
42.00	INTRAVENOUS THERAPY	57,874	49,996	1.157573	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0.000000	43.00
44.00	PHYSICAL THERAPY	811,685	414,389	1.958751	44.00
45.00	OCCUPATIONAL THERAPY	542,748	415,778	1.305379	45.00
46.00	SPEECH PATHOLOGY	112,723	78,556	1.434938	46.00
47.00	ELECTROCARDIOLOGY	0	0	0.000000	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	7,030	0	0.000000	48.00
49.00	DRUGS CHARGED TO PATIENTS	257,352	222,322	1.157564	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0.000000	50.00
51.00	SUPPORT SURFACES	0	0	0.000000	51.00
OUTPATIENT SERVICE COST CENTERS					
60.00	CLINIC	0	0	0.000000	60.00
61.00	RURAL HEALTH CLINIC				61.00
62.00	FQHC				62.00
71.00	AMBULANCE	51,490	44,481	1.157573	71.00
100.00	Total	1,892,247	1,269,878		100.00

ALARIS HEALTH AT THE FOUNTAINS

Provider CCN: 315476

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time: 5/28/2025 4:13 pm

MCRIF32

Version: 11.1.179.1



## APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS

Worksheet D

Part I

PPS

Title XVIII

Skilled Nursing Facility


## PART I - CALCULATION OF ANCILLARY AND OUTPATIENT COST

		Ratio of Cost to Charges (Fr. Wkst. C Column 3)	Health Care Program Charges		Health Care Program Cost		
			Part A	Part B	Part A (col. 1 x col. 2)	Part B (col. 1 x col. 3)	
		1.00	2.00	3.00	4.00	5.00	
<b>ANCILLARY SERVICE COST CENTERS</b>							
40.00	RADIOLOGY	1.157570	0	0	0	0	40.00
41.00	LABORATORY	1.157565	0	0	0	0	41.00
42.00	INTRAVENOUS THERAPY	1.157573	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0.000000	0	0	0	0	43.00
44.00	PHYSICAL THERAPY	1.958751	414,389	0	811,685	0	44.00
45.00	OCCUPATIONAL THERAPY	1.305379	415,778	0	542,748	0	45.00
46.00	SPEECH PATHOLOGY	1.434938	78,556	0	112,723	0	46.00
47.00	ELECTROCARDIOLOGY	0.000000	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0.000000	0	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	1.157564	0	0	0	0	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0.000000	0		0		50.00
51.00	SUPPORT SURFACES	0.000000	0	0	0	0	51.00
<b>OUTPATIENT SERVICE COST CENTERS</b>							
60.00	CLINIC	0.000000	0	0	0	0	60.00
61.00	RURAL HEALTH CLINIC						61.00
62.00	FQHC						62.00
71.00	AMBULANCE (2)	1.157573		0		0	71.00
100.00	Total (Sum of lines 40 - 71)		908,723	0	1,467,156	0	100.00

(1) For titles V and XIX use columns 1, 2 and 4 only.

(2) Line 71 columns 2 and 4 are for titles V and XIX. No amounts should be entered here for title XVIII.



ALARIS HEALTH AT THE FOUNTAINS	Period:	Run Date Time:	5/28/2025 4:13 pm	
Provider CCN: 315476	From: 01/01/2024	MCRIF32	<b>2540-10</b>	
	To: 12/31/2024	Version:	11.1.179.1	

## APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS

## Worksheet D

## Parts II-III

Title XVIII

Skilled Nursing Facility

PPS

## PART II - APPORTIONMENT OF VACCINE COST


		1.00	
1.00	Drugs charged to patients - ratio of cost to charges (From Worksheet C, column 3, line 49)	1.157564	1.00
2.00	Program vaccine charges (From your records, or the PS&R)	2,723	2.00
3.00	Program costs (Line 1 x line 2) (Title XVIII, PPS providers, transfer this amount to Worksheet E, Part I, line 18)	3,152	3.00

## PART III - CALCULATION OF PASS THROUGH COSTS FOR NURSING &amp; ALLIED HEALTH

	Cost Center Description	Total Cost (From Wkst. B, Part I, Col. 18)	Nursing & Allied Health (From Wkst. B, Part I, Col. 14)	Ratio of Nursing & Allied Health Costs to Total Costs - Part A (Col. 2 / Col. 1)	Program Part A Cost (From Wkst. D Part I, Col. 4)	Part A Nursing & Allied Health Costs for Pass Through (Col. 3 x Col. 4)	
		1.00	2.00	3.00	4.00	5.00	

## ANCILLARY SERVICE COST CENTERS

40.00	RADIOLOGY	9,014	0	0.000000	0	0	40.00
41.00	LABORATORY	42,331	0	0.000000	0	0	41.00
42.00	INTRAVENOUS THERAPY	57,874	0	0.000000	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0.000000	0	0	43.00
44.00	PHYSICAL THERAPY	811,685	0	0.000000	811,685	0	44.00
45.00	OCCUPATIONAL THERAPY	542,748	0	0.000000	542,748	0	45.00
46.00	SPEECH PATHOLOGY	112,723	0	0.000000	112,723	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0.000000	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	7,030	0	0.000000	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	257,352	0	0.000000	0	0	49.00
50.00	DENTAL CARE - TITLE XIX ONLY	0	0	0.000000	0	0	50.00
51.00	SUPPORT SURFACES	0	0	0.000000	0	0	51.00
100.00	Total (Sum of lines 40 - 52)	<b>1,840,757</b>	<b>0</b>		<b>1,467,156</b>	<b>0</b>	100.00

ALARIS HEALTH AT THE FOUNTAINS		Period:	Run Date Time:	5/28/2025 4:13 pm	
Provider CCN: 315476		From: 01/01/2024	MCRIF32	<b>2540-10</b>	
		To: 12/31/2024	Version:	11.1.179.1	

## COMPUTATION OF INPATIENT ROUTINE COSTS

Worksheet D-1


Part I

Title XVIII

Skilled Nursing Facility

PPS

PART I CALCULATION OF INPATIENT ROUTINE COSTS		
		1.00
<b>INPATIENT DAYS</b>		
1.00	Inpatient days including private room days	98,494 1.00
2.00	Private room days	0 2.00
3.00	Inpatient days including private room days applicable to the Program	8,123 3.00
4.00	Medically necessary private room days applicable to the Program	0 4.00
5.00	Total general inpatient routine service cost	<b>32,016,971</b> 5.00
<b>PRIVATE ROOM DIFFERENTIAL ADJUSTMENT</b>		
6.00	General inpatient routine service charges	32,114,324 6.00
7.00	General inpatient routine service cost/charge ratio (Line 5 divided by line 6)	0.996969 7.00
8.00	Enter private room charges from your records	0 8.00
9.00	Average private room per diem charge (Private room charges line 8 divided by private room days, line 2)	0.00 9.00
10.00	Enter semi-private room charges from your records	0 10.00
11.00	Average semi-private room per diem charge (Semi-private room charges line 10, divided by semi-private room days)	0.00 11.00
12.00	Average per diem private room charge differential (Line 9 minus line 11)	0.00 12.00
13.00	Average per diem private room cost differential (Line 7 times line 12)	0.00 13.00
14.00	Private room cost differential adjustment (Line 2 times line 13)	0 14.00
15.00	General inpatient routine service cost net of private room cost differential (Line 5 minus line 14)	32,016,971 15.00
<b>PROGRAM INPATIENT ROUTINE SERVICE COSTS</b>		
16.00	Adjusted general inpatient service cost per diem (Line 15 divided by line 1)	325.07 16.00
17.00	Program routine service cost (Line 3 times line 16)	2,640,544 17.00
18.00	Medically necessary private room cost applicable to program (line 4 times line 13)	0 18.00
19.00	Total program general inpatient routine service cost (Line 17 plus line 18)	<b>2,640,544</b> 19.00
20.00	Capital related cost allocated to inpatient routine service costs (From Wkst. B, Part II column 18, line 30 for SNF; line 31 for NF, or line 32 for ICF/IID)	8,160,424 20.00
21.00	Per diem capital related costs (Line 20 divided by line 1)	82.85 21.00
22.00	Program capital related cost (Line 3 times line 21)	672,991 22.00
23.00	Inpatient routine service cost (Line 19 minus line 22)	1,967,553 23.00
24.00	Aggregate charges to beneficiaries for excess costs (From provider records)	0 24.00
25.00	Total program routine service costs for comparison to the cost limitation (Line 23 minus line 24)	<b>1,967,553</b> 25.00
26.00	Enter the per diem limitation (1)	
27.00	Inpatient routine service cost limitation (Line 3 times the per diem limitation line 26) (1)	
28.00	Reimbursable inpatient routine service costs (Line 22 plus the lesser of line 25 or line 27) (Transfer to Worksheet E, Part II, line 4) (See instructions)	
<b>PART II CALCULATION OF INPATIENT NURSING &amp; ALLIED HEALTH COSTS FOR PPS PASS-THROUGH</b>		
		1.00
1.00	Total SNF inpatient days	98,494 1.00
2.00	Program inpatient days (see instructions)	8,123 2.00
3.00	Total nursing & allied health costs. (see instructions)(Do not complete for titles V or XIX)	0 3.00
4.00	Nursing & allied health ratio. (line 2 divided by line 1)	0.082472 4.00
5.00	Program nursing & allied health costs for pass-through. (line 3 times line 4)	0 5.00

ALARIS HEALTH AT THE FOUNTAINS		Period:	Run Date Time:	5/28/2025 4:13 pm	
Provider CCN: 315476		From: 01/01/2024	MCRIF32	<b>2540-10</b>	
		To: 12/31/2024	Version:	11.1.179.1	

## COMPUTATION OF INPATIENT ROUTINE COSTS

## Worksheet D-1


## Part I

Title XIX

Skilled Nursing Facility

Cost

PART I CALCULATION OF INPATIENT ROUTINE COSTS		
		1.00
<b>INPATIENT DAYS</b>		
1.00	Inpatient days including private room days	98,494 1.00
2.00	Private room days	0 2.00
3.00	Inpatient days including private room days applicable to the Program	76,926 3.00
4.00	Medically necessary private room days applicable to the Program	0 4.00
5.00	Total general inpatient routine service cost	<b>32,016,971</b> 5.00
<b>PRIVATE ROOM DIFFERENTIAL ADJUSTMENT</b>		
6.00	General inpatient routine service charges	32,114,324 6.00
7.00	General inpatient routine service cost/charge ratio (Line 5 divided by line 6)	0.996969 7.00
8.00	Enter private room charges from your records	0 8.00
9.00	Average private room per diem charge (Private room charges line 8 divided by private room days, line 2)	0.00 9.00
10.00	Enter semi-private room charges from your records	0 10.00
11.00	Average semi-private room per diem charge (Semi-private room charges line 10, divided by semi-private room days)	0.00 11.00
12.00	Average per diem private room charge differential (Line 9 minus line 11)	0.00 12.00
13.00	Average per diem private room cost differential (Line 7 times line 12)	0.00 13.00
14.00	Private room cost differential adjustment (Line 2 times line 13)	0 14.00
15.00	General inpatient routine service cost net of private room cost differential (Line 5 minus line 14)	32,016,971 15.00
<b>PROGRAM INPATIENT ROUTINE SERVICE COSTS</b>		
16.00	Adjusted general inpatient service cost per diem (Line 15 divided by line 1)	325.07 16.00
17.00	Program routine service cost (Line 3 times line 16)	25,006,335 17.00
18.00	Medically necessary private room cost applicable to program (line 4 times line 13)	0 18.00
19.00	Total program general inpatient routine service cost (Line 17 plus line 18)	<b>25,006,335</b> 19.00
20.00	Capital related cost allocated to inpatient routine service costs (From Wkst. B, Part II column 18, line 30 for SNF; line 31 for NF, or line 32 for ICF/IID)	8,160,424 20.00
21.00	Per diem capital related costs (Line 20 divided by line 1)	82.85 21.00
22.00	Program capital related cost (Line 3 times line 21)	6,373,319 22.00
23.00	Inpatient routine service cost (Line 19 minus line 22)	18,633,016 23.00
24.00	Aggregate charges to beneficiaries for excess costs (From provider records)	0 24.00
25.00	Total program routine service costs for comparison to the cost limitation (Line 23 minus line 24)	<b>18,633,016</b> 25.00
26.00	Enter the per diem limitation (1)	0.00 26.00
27.00	Inpatient routine service cost limitation (Line 3 times the per diem limitation line 26) (1)	0 27.00
28.00	Reimbursable inpatient routine service costs (Line 22 plus the lesser of line 25 or line 27) (Transfer to Worksheet E, Part II, line 4) (See instructions)	25,006,335 28.00
<b>PART II CALCULATION OF INPATIENT NURSING &amp; ALLIED HEALTH COSTS FOR PPS PASS-THROUGH</b>		
		1.00
1.00	Total SNF inpatient days	98,494 1.00
2.00	Program inpatient days (see instructions)	76,926 2.00
3.00	Total nursing & allied health costs. (see instructions)(Do not complete for titles V or XIX)	0 3.00
4.00	Nursing & allied health ratio. (line 2 divided by line 1)	0.781022 4.00
5.00	Program nursing & allied health costs for pass-through. (line 3 times line 4)	0 5.00

ALARIS HEALTH AT THE FOUNTAINS	Period:	Run Date Time:	5/28/2025 4:13 pm	
Provider CCN: 315476	From: 01/01/2024	MCRIF32	<b>2540-10</b>	
	To: 12/31/2024	Version:	11.1.179.1	

## CALCULATION OF REIMBURSEMENT SETTLEMENT FOR TITLE XVIII

## Worksheet E


## Part I

Title XVIII

Skilled Nursing Facility

PPS

PART A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF REIMBURSEMENT			
		1.00	
1.00	Inpatient PPS amount (See Instructions)	6,291,980	1.00
2.00	Nursing and Allied Health Education Activities (pass through payments)	0	2.00
3.00	Subtotal (Sum of lines 1 and 2)	<b>6,291,980</b>	3.00
4.00	Primary payor amounts	0	4.00
5.00	Coinsurance	1,239,912	5.00
6.00	Allowable bad debts (From your records)	864,338	6.00
7.00	Allowable Bad debts for dual eligible beneficiaries (See instructions)	0	7.00
8.00	Adjusted reimbursable bad debts. (See instructions)	561,820	8.00
9.00	Recovery of bad debts - for statistical records only	0	9.00
10.00	Utilization review	0	10.00
11.00	Subtotal (See instructions)	<b>5,613,888</b>	11.00
12.00	Interim payments (See instructions)	5,545,875	12.00
13.00	Tentative adjustment	0	13.00
14.00	OTHER adjustment (See instructions)	0	14.00
14.50	Demonstration payment adjustment amount before sequestration	0	14.50
14.55	Demonstration payment adjustment amount after sequestration	0	14.55
14.75	Sequestration for non-claims based amounts (see instructions)	11,236	14.75
14.99	Sequestration amount (see instructions)	101,041	14.99
15.00	Balance due provider/program (see Instructions)	<b>-44,264</b>	15.00
16.00	Protested amounts (Nonallowable cost report items in accordance with CMS Pub. 15-2, section 115.2)	0	16.00
PART B - ANCILLARY SERVICE COMPUTATION OF REIMBURSEMENT LESSER OF COST OR CHARGES - TITLE XVIII ONLY			
17.00	Ancillary services Part B	0	17.00
18.00	Vaccine cost (From Wkst D, Part II, line 3)	3,152	18.00
19.00	Total reasonable costs (Sum of lines 17 and 18)	<b>3,152</b>	19.00
20.00	Medicare Part B ancillary charges (See instructions)	2,723	20.00
21.00	Cost of covered services (Lesser of line 19 or line 20)	2,723	21.00
22.00	Primary payor amounts	0	22.00
23.00	Coinsurance and deductibles	0	23.00
24.00	Allowable bad debts (From your records)	0	24.00
24.01	Allowable Bad debts for dual eligible beneficiaries (see instructions)	0	24.01
24.02	Adjusted reimbursable bad debts (see instructions)	0	24.02
25.00	Subtotal (Sum of lines 21 and 24, minus lines 22 and 23)	<b>2,723</b>	25.00
26.00	Interim payments (See instructions)	2,161	26.00
27.00	Tentative adjustment	0	27.00
28.00	Other Adjustments (See instructions) Specify	0	28.00
28.50	Demonstration payment adjustment amount before sequestration	0	28.50
28.55	Demonstration payment adjustment amount after sequestration	0	28.55
28.99	Sequestration amount (see instructions)	54	28.99
29.00	Balance due provider/program (see instructions)	<b>508</b>	29.00
30.00	Protested amounts (Nonallowable cost report items) in accordance with CMS Pub.15-2, section 115.2	0	30.00

ALARIS HEALTH AT THE FOUNTAINS	Period:	Run Date Time:	5/28/2025 4:13 pm	
Provider CCN: 315476	From: 01/01/2024	MCRIF32	<b>2540-10</b>	
	To: 12/31/2024	Version:	11.1.179.1	


## CALCULATION OF REIMBURSEMENT SETTLEMENT TITLE V and TITLE XIX ONLY

## Worksheet E

## Part II

Title XIX Skilled Nursing Facility Cost

		1.00	
<b>COMPUTATION OF NET COST OF COVERED SERVICES</b>			
1.00	Inpatient ancillary services (see Instructions)	0	1.00
2.00	Nursing & Allied Health Cost (From Worksheet D-1, Pt. II, line 5)	0	2.00
3.00	Outpatient services	0	3.00
4.00	Inpatient routine services (see instructions)	25,006,335	4.00
5.00	Utilization review--physicians' compensation (from provider records)	0	5.00
6.00	Cost of covered services (Sum of lines 1 - 5)	25,006,335	6.00
7.00	Differential in charges between semiprivate accommodations and less than semiprivate accommodations	0	7.00
8.00	SUBTOTAL (Line 6 minus line 7)	<b>25,006,335</b>	8.00
9.00	Primary payor amounts	0	9.00
10.00	Total Reasonable Cost (Line 8 minus line 9)	<b>25,006,335</b>	10.00
<b>REASONABLE CHARGES</b>			
11.00	Inpatient ancillary service charges	0	11.00
12.00	Outpatient service charges	0	12.00
13.00	Inpatient routine service charges	0	13.00
14.00	Differential in charges between semiprivate accommodations and less than semiprivate accommodations	0	14.00
15.00	Total reasonable charges	<b>0</b>	15.00
<b>CUSTOMARY CHARGES</b>			
16.00	Aggregate amount actually collected from patients liable for payment for services on a charge basis	0	16.00
17.00	Amounts that would have been realized from patients liable for payment for services on a charge basis had such payment been made in accordance with 42 CFR 413.13(e)	0	17.00
18.00	Ratio of line 16 to line 17 (not to exceed 1.000000)	0.000000	18.00
19.00	Total customary charges (see instructions)	<b>0</b>	19.00
<b>COMPUTATION OF REIMBURSEMENT SETTLEMENT</b>			
20.00	Cost of covered services (see Instructions)	0	20.00
21.00	Deductibles	0	21.00
22.00	Subtotal (Line 20 minus line 21)	<b>0</b>	22.00
23.00	Coinsurance	0	23.00
24.00	Subtotal (Line 22 minus line 23)	<b>0</b>	24.00
25.00	Allowable bad debts (from your records)	0	25.00
26.00	Subtotal (sum of lines 24 and 25)	<b>0</b>	26.00
27.00	Unrefunded charges to beneficiaries for excess costs erroneously collected based on correction of cost limit	0	27.00
28.00	Recovery of excess depreciation resulting from provider termination or a decrease in program utilization	0	28.00
29.00	Other Adjustments (see instructions) Specify	0	29.00
30.00	Amounts applicable to prior cost reporting periods resulting from disposition of depreciable assets (if minus, enter amount in parentheses)	0	30.00
31.00	Subtotal (Line 26 plus or minus lines 29, and 30, minus lines 27 and 28)	<b>0</b>	31.00
32.00	Interim payments	0	32.00
33.00	Balance due provider/program (Line 31 minus line 32) (indicate overpayments in parentheses) (see Instructions)	<b>0</b>	33.00

ALARIS HEALTH AT THE FOUNTAINS	Period:	Run Date Time:	5/28/2025 4:13 pm	
Provider CCN: 315476	From: 01/01/2024	MCRIF32	2540-10	
	To: 12/31/2024	Version:	11.1.179.1	

## ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED

## Worksheet E-1

		Title XVIII		Skilled Nursing Facility		PPS
	DESCRIPTION	Inpatient Part A mm/dd/yyyy	Amount	Part B mm/dd/yyyy	Amount	
		1.00	2.00	3.00	4.00	
1.00	Total interim payments paid to provider		4,951,027		2,161	1.00
2.00	Interim payments payable on individual bills, either submitted or to be submitted to the contractor for services rendered in the cost reporting period. If none, enter zero		613,510		0	2.00
3.00	List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write "NONE" or enter a zero. (1)					3.00
<b>Program to Provider</b>						
3.01	ADJUSTMENTS TO PROVIDER		0		0	3.01
3.02			0		0	3.02
3.03			0		0	3.03
3.04			0		0	3.04
3.05			0		0	3.05
<b>Provider to Program</b>						
3.50	ADJUSTMENTS TO PROGRAM	06/26/2024	18,662		0	3.50
3.51			0		0	3.51
3.52			0		0	3.52
3.53			0		0	3.53
3.54			0		0	3.54
3.99	Subtotal (Sum of lines 3.01 - 3.49 minus sum of lines 3.50 - 3.98)		-18,662		0	3.99
4.00	Total interim payments (sum of lines 1, 2, and 3.99) (Transfer to Wkst. E, Part I line 12 for Part A, and line 26 for Part B)		5,545,875		2,161	4.00
<b>TO BE COMPLETED BY CONTRACTOR</b>						
5.00	List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write "NONE" or enter a zero. (1)					5.00
<b>Program to Provider</b>						
5.01	TENTATIVE TO PROVIDER		0		0	5.01
5.02			0		0	5.02
5.03			0		0	5.03
<b>Provider to Program</b>						
5.50	TENTATIVE TO PROGRAM		0		0	5.50
5.51			0		0	5.51
5.52			0		0	5.52
5.99	Subtotal (Sum of lines 5.01 - 5.49 minus sum of lines 5.50 - 5.98)		0		0	5.99
6.00	Determined net settlement amount (balance due) based on the cost report. (1)					6.00
6.01	PROGRAM TO PROVIDER		0		508	6.01
6.02	PROVIDER TO PROGRAM		44,264		0	6.02
7.00	Total Medicare program liability (see instructions)		5,501,611		2,669	7.00
Contractor Name		Contractor Number				
1.00		2.00				
8.00						8.00

(1) On lines 3, 5, and 6, where an amount is due "Provider to Program", show the amount and date on which the provider agrees to the amount of repayment even though total repayment is not accomplished until a later date.

ALARIS HEALTH AT THE FOUNTAINS

Provider CCN: 315476

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time: 5/28/2025 4:13 pm

MCRIF32

Version: 11.1.179.1




BALANCE SHEET (If you are nonproprietary and do not maintain fund-type accounting records, complete the "General Fund" column only)

Worksheet G

PPS

		General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund	
		1.00	2.00	3.00	4.00	
<b>Assets</b>						
<b>CURRENT ASSETS</b>						
1.00	Cash on hand and in banks	759,026	0	0	0	1.00
2.00	Temporary investments	0	0	0	0	2.00
3.00	Notes receivable	0	0	0	0	3.00
4.00	Accounts receivable	6,443,068	0	0	0	4.00
5.00	Other receivables	0	0	0	0	5.00
6.00	Less: allowances for uncollectible notes and accounts receivable	-595,000	0	0	0	6.00
7.00	Inventory	0	0	0	0	7.00
8.00	Prepaid expenses	665,997	0	0	0	8.00
9.00	Other current assets	0	0	0	0	9.00
10.00	Due from other funds	0	0	0	0	10.00
11.00	TOTAL CURRENT ASSETS (Sum of lines 1 - 10)	7,273,091	0	0	0	11.00
<b>FIXED ASSETS</b>						
12.00	Land	0	0	0	0	12.00
13.00	Land improvements	0	0	0	0	13.00
14.00	Less: Accumulated depreciation	0	0	0	0	14.00
15.00	Buildings	0	0	0	0	15.00
16.00	Less Accumulated depreciation	0	0	0	0	16.00
17.00	Leasehold improvements	1,084,941	0	0	0	17.00
18.00	Less: Accumulated Amortization	-133,224	0	0	0	18.00
19.00	Fixed equipment	0	0	0	0	19.00
20.00	Less: Accumulated depreciation	0	0	0	0	20.00
21.00	Automobiles and trucks	0	0	0	0	21.00
22.00	Less: Accumulated depreciation	0	0	0	0	22.00
23.00	Major movable equipment	262,321	0	0	0	23.00
24.00	Less: Accumulated depreciation	-112,518	0	0	0	24.00
25.00	Minor equipment - Depreciable	0	0	0	0	25.00
26.00	Minor equipment nondepreciable	0	0	0	0	26.00
27.00	Other fixed assets	0	0	0	0	27.00
28.00	TOTAL FIXED ASSETS (Sum of lines 12 - 27)	1,101,520	0	0	0	28.00
<b>OTHER ASSETS</b>						
29.00	Investments	0	0	0	0	29.00
30.00	Deposits on leases	0	0	0	0	30.00
31.00	Due from owners/officers	0	0	0	0	31.00
32.00	Other assets	4,677,241	0	0	0	32.00
33.00	TOTAL OTHER ASSETS (Sum of lines 29 - 32)	4,677,241	0	0	0	33.00
34.00	TOTAL ASSETS (Sum of lines 11, 28, and 33)	13,051,852	0	0	0	34.00
<b>Liabilities and Fund Balances</b>						
<b>CURRENT LIABILITIES</b>						
35.00	Accounts payable	8,356,906	0	0	0	35.00
36.00	Salaries, wages, and fees payable	1,052,002	0	0	0	36.00
37.00	Payroll taxes payable	-116	0	0	0	37.00
38.00	Notes & loans payable (Short term)	0	0	0	0	38.00
39.00	Deferred income	0	0	0	0	39.00
40.00	Accelerated payments	0				40.00
41.00	Due to other funds	0	0	0	0	41.00
42.00	Other current liabilities	4,756,148	0	0	0	42.00
43.00	TOTAL CURRENT LIABILITIES (Sum of lines 35 - 42)	14,164,940	0	0	0	43.00
<b>LONG TERM LIABILITIES</b>						
44.00	Mortgage payable	0	0	0	0	44.00
45.00	Notes payable	0	0	0	0	45.00
46.00	Unsecured loans	0	0	0	0	46.00
47.00	Loans from owners:	0	0	0	0	47.00
48.00	Other long term liabilities	0	0	0	0	48.00
49.00	EQUIP OBL	232,812	0	0	0	49.00
50.00	TOTAL LONG TERM LIABILITIES (Sum of lines 44 - 49)	232,812	0	0	0	50.00

ALARIS HEALTH AT THE FOUNTAINS	Period:	Run Date Time:	5/28/2025 4:13 pm
Provider CCN: 315476	From: 01/01/2024	MCRIF32	2540-10
	To: 12/31/2024	Version:	11.1.179.1



BALANCE SHEET (If you are nonproprietary and do not maintain fund-type accounting records,  
complete the "General Fund" column only)

Worksheet G

PPS

		General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund	
		1.00	2.00	3.00	4.00	
51.00	TOTAL LIABILITIES (Sum of lines 43 and 50)	14,397,752	0	0	0	51.00
CAPITAL ACCOUNTS						
52.00	General fund balance	-1,345,900				52.00
53.00	Specific purpose fund		0			53.00
54.00	Donor created - endowment fund balance - restricted			0		54.00
55.00	Donor created - endowment fund balance - unrestricted			0		55.00
56.00	Governing body created - endowment fund balance			0		56.00
57.00	Plant fund balance - invested in plant				0	57.00
58.00	Plant fund balance - reserve for plant improvement, replacement, and expansion				0	58.00
59.00	TOTAL FUND BALANCES (Sum of lines 52 thru 58)	-1,345,900	0	0	0	59.00
60.00	TOTAL LIABILITIES AND FUND BALANCES (Sum of lines 51 and 59)	13,051,852	0	0	0	60.00
( ) = contra amount						



ALARIS HEALTH AT THE FOUNTAINS

Provider CCN: 315476

Period:

From: 01/01/2024

To: 12/31/2024

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5/28/2025 4:13 pm

2540-10

11.1.179.1



## STATEMENT OF CHANGES IN FUND BALANCES

## Worksheet G-1

PPS

		General Fund		Special Purpose Fund		Endowment Fund		Plant Fund		
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	
1.00	Fund balances at beginning of period		-1		0		0		0	1.00
2.00	Net income (loss) (from Wkst. G-3, line 31)		-1,345,896							2.00
3.00	Total (sum of line 1 and line 2)		-1,345,897		0		0		0	3.00
4.00	Additions (credit adjustments)									4.00
5.00		0		0		0		0		5.00
6.00		0		0		0		0		6.00
7.00		0		0		0		0		7.00
8.00		0		0		0		0		8.00
9.00		0		0		0		0		9.00
10.00	Total additions (sum of line 5 - 9)		0		0		0		0	10.00
11.00	Subtotal (line 3 plus line 10)		-1,345,897		0		0		0	11.00
12.00	Deductions (debit adjustments)									12.00
13.00	ROUNDING	3		0		0		0		13.00
14.00		0		0		0		0		14.00
15.00		0		0		0		0		15.00
16.00		0		0		0		0		16.00
17.00		0		0		0		0		17.00
18.00	Total deductions (sum of lines 13 - 17)		3		0		0		0	18.00
19.00	Fund balance at end of period per balance sheet (Line 11 - line 18)		-1,345,900		0		0		0	19.00

ALARIS HEALTH AT THE FOUNTAINS

Provider CCN: 315476

Period:  
From: 01/01/2024  
To: 12/31/2024Run Date Time: 5/28/2025 4:13 pm  
MCRIF32  
Version: 11.1.179.1  
2540-10

## STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Worksheet G-2  
Part I  
PPS

## PART I - PATIENT REVENUES

	Cost Center Description	Inpatient 1.00	Outpatient 2.00	Total 3.00	
<b>General Inpatient Routine Care Services</b>					
1.00	SKILLED NURSING FACILITY	32,114,324		32,114,324	1.00
2.00	NURSING FACILITY	0		0	2.00
3.00	ICF/IID	0		0	3.00
4.00	OTHER LONG TERM CARE	0		0	4.00
5.00	Total general inpatient care services (Sum of lines 1 - 4)	32,114,324		32,114,324	5.00
<b>All Other Care Services</b>					
6.00	ANCILLARY SERVICES	1,269,878	0	1,269,878	6.00
7.00	CLINIC		0	0	7.00
8.00	HOME HEALTH AGENCY COST		0	0	8.00
9.00	AMBULANCE		0	0	9.00
10.00	RURAL HEALTH CLINIC		0	0	10.00
10.10	FQHC		0	0	10.10
11.00	CMHC		0	0	11.00
12.00	HOSPICE	0	0	0	12.00
13.00	OTHER (SPECIFY)	0	0	0	13.00
14.00	Total Patient Revenues (Sum of lines 5 - 13) (Transfer column 3 to Worksheet G-3, Line 1)	33,384,202	0	33,384,202	14.00

## PART II - OPERATING EXPENSES

		1.00	2.00	
1.00	Operating Expenses (Per Worksheet A, Col. 3, Line 100)		32,943,252	1.00
2.00	Add (Specify)	0		2.00
3.00		0		3.00
4.00		0		4.00
5.00		0		5.00
6.00		0		6.00
7.00		0		7.00
8.00	Total Additions (Sum of lines 2 - 7)		0	8.00
9.00	Deduct (Specify)	0		9.00
10.00		0		10.00
11.00		0		11.00
12.00		0		12.00
13.00		0		13.00
14.00	Total Deductions (Sum of lines 9 - 13)		0	14.00
15.00	Total Operating Expenses (Sum of lines 1 and 8, minus line 14)		32,943,252	15.00

ALARIS HEALTH AT THE FOUNTAINS

Provider CCN: 315476

Period:  
From: 01/01/2024  
To: 12/31/2024Run Date Time: 5/28/2025 4:13 pm  
MCRIF32  
Version: 2540-10  
11.1.179.1

## STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

## Worksheet G-3

PPS

		1.00	
1.00	Total patient revenues (From Wkst. G-2, Part I, col. 3, line 14)	33,384,202	1.00
2.00	Less: contractual allowances and discounts on patients accounts	1,789,615	2.00
3.00	Net patient revenues (Line 1 minus line 2)	31,594,587	3.00
4.00	Less: total operating expenses (From Worksheet G-2, Part II, line 15)	32,943,252	4.00
5.00	Net income from service to patients (Line 3 minus 4)	-1,348,665	5.00
<b>Other income:</b>			
6.00	Contributions, donations, bequests, etc	0	6.00
7.00	Income from investments	2,700	7.00
8.00	Revenues from communications ( Telephone and Internet service)	0	8.00
9.00	Revenue from television and radio service	0	9.00
10.00	Purchase discounts	0	10.00
11.00	Rebates and refunds of expenses	0	11.00
12.00	Parking lot receipts	0	12.00
13.00	Revenue from laundry and linen service	0	13.00
14.00	Revenue from meals sold to employees and guests	0	14.00
15.00	Revenue from rental of living quarters	0	15.00
16.00	Revenue from sale of medical and surgical supplies to other than patients	0	16.00
17.00	Revenue from sale of drugs to other than patients	0	17.00
18.00	Revenue from sale of medical records and abstracts	0	18.00
19.00	Tuition (fees, sale of textbooks, uniforms, etc.)	0	19.00
20.00	Revenue from gifts, flower, coffee shops, canteen	0	20.00
21.00	Rental of vending machines	0	21.00
22.00	Rental of skilled nursing space	0	22.00
23.00	Governmental appropriations	0	23.00
24.00	OTHER INCOME	69	24.00
24.01		0	24.01
24.02		0	24.02
24.50	COVID-19 PHE Funding	0	24.50
25.00	Total other income (Sum of lines 6 - 24)	2,769	25.00
26.00	Total (Line 5 plus line 25)	-1,345,896	26.00
27.00		0	27.00
28.00		0	28.00
29.00		0	29.00
30.00	Total other expenses (Sum of lines 27 - 29)	0	30.00
31.00	Net income (or loss) for the period (Line 26 minus line 30)	-1,345,896	31.00



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MARTIN FRIEDMAN CPA PC  
CERTIFIED PUBLIC ACCOUNTANTS

**OPTIMA CARE SECAUCUS, LLC  
DBA OPTIMA CARE FOUNTAINS**

***Financial Statements***

***Year Ended December 31, 2024***

**Optima Care Secaucus, LLC DBA Optima Care Fountains**

**Year Ended December 31, 2024**

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MARTIN FRIEDMAN CPA PC  
CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITOR'S REPORT

To the Member,  
Optima Care Secaucus, LLC DBA Optima Care Fountains:

### Opinion

We have audited the accompanying financial statements of Optima Care Secaucus, LLC DBA Optima Care Fountains, which comprise the balance sheet as of December 31, 2024, and the related statement of income, member's deficit, and cash flow for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Optima Care Secaucus, LLC DBA Optima Care Fountains 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 audits in accordance with auditing standards generally accepted in the United States of America. 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 Optima Care Secaucus, LLC DBA Optima Care Fountains 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 Optima Care Secaucus, LLC DBA Optima Care Fountains'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 generally accepted auditing standards 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, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.



MARTIN FRIEDMAN CPA PC  
CERTIFIED PUBLIC ACCOUNTANTS

*Independent Auditors' Report Continued*

In performing an audit in accordance with generally accepted auditing standards, 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 Optima Care Secaucus, LLC DBA Optima Care Fountains'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 Optima Care Secaucus, LLC DBA Optima Care Fountains'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.

*Martin Friedman CPA, PC*

MARTIN FRIEDMAN, C.P.A. P.C.  
Certified Public Accountants

Brooklyn, NY

April 28, 2025

**Optima Care Secaucus, LLC DBA Optima Care Fountains**

**Balance Sheet**

**December 31, 2024**

**Assets**

Cash	\$	547,353	
Accounts Receivable (Net of Allowance for Credit Losses of \$595,000)		5,848,069	
Prepaid Expenses		124,326	
Loans Receivable - Related Parties		<u>6,866,266</u>	
Total Current Assets			\$ 13,386,014
Leasehold Improvements		1,140,095	
Furniture & Equipment		<u>207,167</u>	
		1,347,262	
Less: Accum. Depreciation & Amortization		<u>245,742</u>	
Total Fixed Assets			1,101,520
Right-of-Use Asset		33,676,431	
Goodwill		2,420,000	
Patients' Trust Fund		<u>338,540</u>	
Total Other Assets			<u>36,434,971</u>
<b>Total Assets</b>			<b>\$ <u>50,922,505</u></b>

**Liabilities and Equity**

Accounts Payable	\$	8,276,601	
Equipment Obligations		55,874	
Lease Liabilities		4,885,715	
Accrued Payroll		1,052,753	
Accrued Expenses & Taxes		67,981	
Accrued Rent - Related Party		2,422,510	
Due to Prior Owner		52,108	
Other Payables		126,866	
Due To Third Party Payors		1,248,260	
Loans Payable - Related Parties		2,394,972	
Patients' Security Deposits		<u>31,623</u>	
Total Current Liabilities			\$ 20,615,263
Equipment Obligations		233,485	
Lease Liabilities		28,790,716	
Loans Payable - RM Holdings Secaucus, LLC		2,290,400	
Patients' Trust Fund Payable		<u>338,540</u>	
Total Long Term Liabilities			31,653,141
Member's Deficit			<u>(1,345,899)</u>
<b>Total Liabilities &amp; Member's Deficit</b>			<b>\$ <u>50,922,505</u></b>



**Optima Care Secaucus, LLC DBA Optima Care Fountains**  
**Statement of Operations**  
**For the year ended December 31, 2024**

Total Revenue From Patients	\$ 31,481,834
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Operating Expenses:

Payroll	\$ 5,108,322
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Employee Benefits	918,455
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Professional Care	12,981,727
-------------------	------------

Dietary & Housekeeping	1,443,879
------------------------	-----------

Plant & Maintenance	7,606,813
---------------------	-----------

General & Administrative	<u>4,884,058</u>
--------------------------	------------------

Total Operating Expenses	<u>32,943,254</u>
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Loss From Operations	(1,461,420)
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Other Income	<u>115,521</u>
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<b>Net Loss</b>	<b>\$ <u>(1,345,899)</u></b>
-----------------	------------------------------

**Optima Care Secaucus, LLC DBA Optima Care Fountains**  
**Statement of Member's Deficit**  
**For the year ended December 31, 2024**

Member's Deficit:

Balance as of Beginning of Period	\$ -
Net Loss for the Period	<u>(1,345,899)</u>
<b>Total Member's Deficit - End of Period</b>	<b>\$ <u>(1,345,899)</u></b>

**Optima Care Secaucus, LLC DBA Optima Care Fountains**  
**Statement of Cash Flows**  
**For the year ended December 31, 2024**

Cash Flows From Operating Activities:

Net Loss		\$ (1,345,899)
Adjustments to reconcile Net Loss to		
Net Cash Provided by Operating Activities:		
Depreciation & Amortization		125,407
Allowance for Credit Losses		375,000
(Increase) Decrease In:		
Accounts Receivable	\$ (819,857)	
Prepaid Expenses	(465,451)	
Increase (Decrease) In:		
Accounts Payable	4,937,916	
Accrued Payroll & Withholding Taxes	540,293	
Accrued Expenses & Taxes	(2,238,613)	
Due to Third Party Payors	378,960	
Due to Prior Owner	125,173	
Total Adjustments		<u>2,458,421</u>
Net Cash Provided By Operating Activities		<u>1,612,929</u>
Cash Flows From Investing Activities:		
Capital Expenditures	(575,780)	
Other Assets	34,953	
Net Cash Used In Investing Activities		<u>(540,827)</u>
Cash Flows From Financing Activities		
Increase In Short Term Debt	55,874	
Increase In Long Term Debt	468,563	
Other Liabilities	20,254	
Loans Payable - Related Parties	(1,893,404)	
Net Cash Used In Financing Activities		<u>(1,348,713)</u>
Net Change In Cash		(276,611)
Cash - Beginning of Period		<u>823,964</u>
<b>Cash - End of Period</b>		<b>\$ <u>547,353</u></b>

Supplemental Disclosures:

Interest Paid	\$ 16,091
Income Taxes Paid	1
Property & Equipment Acquired by Capital Leases	319,715

Optima Care Secaucus, LLC d/b/a Optima Care Fountains  
Notes to the Financial Statements

**1) Organization:**

Optima Care Secaucus, LLC d/b/a Optima Care Fountains was organized on August 13, 2020 to operate a skilled nursing facility. Optima Care Secaucus, LLC d/b/a Optima Care Fountains began operating on August 1, 2021, in accordance with the laws of the State of New Jersey, when it purchased the operating license of a 334-bed facility in Secaucus, New Jersey.

**2) Summary of Significant Accounting Policies:**

The accounting policies that affect the significant elements of the financial statements are summarized below.

**Method of Accounting -**

The Facility maintains its books and prepares their financial statements on the accrual basis of accounting.

**Cash -**

For purposes of the statement of cash flows, the Facility considers time deposits, certificates of deposits, and all highly liquid investments, with maturity of three months or less, to be cash. The Facility maintains cash balances at financial institutions, which periodically exceed the Federal Deposit Insurance Corporation limit during the year.

**Fixed Assets -**

Property and equipment, including items acquired under capital leases are recorded at cost of acquisition. Fully depreciated assets are written off against accumulated depreciation. Depreciation is calculated based upon the straight-line method over the estimated useful lives of the assets.

**Use of Estimates -**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain 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. Accordingly, actual results could differ from those estimates.

**Goodwill and Other Intangible Assets -**

Intangible assets subject to amortization are shown net of accumulated amortization based upon their estimated useful lives. The Facility has classified as goodwill the excess of the purchase price over the fair value of the assets acquired. Goodwill and other intangible assets are tested, at a minimum, annually for impairment and adjusted accordingly. After assessing qualitative factors, management's opinion is that there has been no impairment to the recorded value.

Optima Care Secaucus, LLC d/b/a Optima Care Fountains  
Notes to the Financial Statements

**Patient Care Revenue Recognition -**

Revenue for services provided to residents is recognized at the amount the Facility expects to receive in exchange for providing care to the residents. This revenue includes amounts due from residents, third-party payors (such as health insurers and government programs), and incorporates variable considerations for potential retroactive adjustments resulting from audits and reviews. Typically, the Facility bills residents and third-party payors a few days after services are provided or when the resident no longer requires care. Revenue is recognized as performance obligations are fulfilled.

Performance obligations are identified based on the nature of the services provided. For obligations satisfied over time, revenue is recognized based on the percentage of completion method, i.e., actual charges incurred relative to the total expected charges. This approach is believed to accurately reflect the transfer of services throughout the performance obligation period, particularly for residents receiving post-acute care services in the Facility.

Revenue for performance obligations fulfilled at a specific point in time is generally recognized when goods are provided to residents in a retail setting (e.g., personal care services and additional meals not included in the resident contract) and when no further goods or services are required.

The transaction price is determined based on standard charges for services rendered, adjusted for contractual allowances given to third-party payors, discounts for uninsured residents per the Facility's charity care policy, and implicit price concessions for uninsured residents. Estimates for contractual adjustments and discounts are based on contractual agreements, Facility policies, and historical data. Implicit price concessions are estimated from historical collection experiences with each group of residents.

Revenues are recorded based on current billings of the estimated net realizable amounts from patients, third-party payors and others for services rendered. Settlements for retroactive adjustments due to audits or investigations are considered variable considerations and are included in the transaction price estimation for resident services. These settlements are estimated based on agreements with payors, relevant correspondence, and historical settlement activities. Adjustments are made in subsequent periods as new information becomes available or when cases are settled. Such adjustments, if any, will be reflected in revenues in the period in which they are received.

Changes to transaction price estimates are recorded as adjustments to resident service revenue in the period of change. Adverse changes in residents' ability to pay, as well as any estimates of future adverse changes, are recorded as credit loss expense and included in general and administrative expenses.

Agreements with major third-party payors typically stipulate payments at amounts lower than established charges. A summary of the payment arrangements with key payors includes:

- **Medicare:** Certain in-resident post-acute care services are reimbursed at predetermined rates per service, influenced by clinical and diagnostic factors. Other services are reimbursed based on cost-reimbursement methodologies, with physician services paid according to established fee schedules. Medicare revenue primarily consists of fixed regional rates adjusted for patient acuity, subject to audit verification.

Optima Care Secaucus, LLC d/b/a Optima Care Fountains  
Notes to the Financial Statements

**Patient Care Revenue Recognition (Continued) -**

- **Medicaid:** Under the current statewide pricing methodology, Medicaid revenue is based on the rate in effect as of July 1, 2014. The State has made statewide adjustments in some years, but the rates are not subject to audit.

In January 2014, New Jersey implemented a managed care Medicaid formula, requiring Medicaid patients to enroll in managed long-term care plans. The State's executive budget mandates that managed care companies pay rates no less than the current Medicaid methodology, with New Jersey Department of Health calculating these rates annually.

- **Other:** Payment agreements with various commercial insurance carriers, health maintenance organizations, and preferred provider organizations typically provide for payment based on predetermined rates per service, discounts from standard charges, and daily rates.

Residents covered by third-party payors are generally responsible for deductibles and coinsurance, which can vary. The Facility also serves uninsured residents and offers discounts as required by policy or law. Estimates of transaction prices for these residents are based on historical data and market conditions. Revenue from resident's deductibles and coinsurance are included in the preceding categories based on the primary payor.

Compliance with government regulations, particularly concerning Medicare and Medicaid, is complex and can be subject to interpretation. Facilities may receive requests for information and notices of alleged noncompliance, leading to potential settlement agreements. Future regulatory reviews may result in fines, penalties, and/or exclusion from programs. The Facility believes they are currently in compliance with all applicable laws and regulations.

**Accrued Payroll -**

Most employees earn credits during the current year for vacations to be taken in the following year. The expense for this liability is accrued during the year vacations are earned rather than in the year vacations are taken.

**Income Taxes -**

Optima Care Secaucus, LLC d/b/a Optima Care Fountains is treated as a single member LLC for income tax purposes, and as such the sole member is taxed separately on their distributive share of the Facility's income whether or not that income is actually distributed.

**3) Accounts Receivable and Allowance for Credit Losses:**

The Facility grants credit, without collateral, to its patients, the majority of whom are insured under the third-party payor agreements. Accounts receivable is stated at the amount management expects to collect from outstanding balances. The amount of receivables from patients and third-party payors at December 31, 2024 is as follows:

Optima Care Secaucus, LLC d/b/a Optima Care Fountains  
Notes to the Financial Statements

3) **Accounts Receivable and Allowance for Credit Losses (Continued):**

**Accounts Receivable**

Medicaid Patients	\$ 3,560,428
Medicare Patients	737,791
HMO Patients	542,919
Private Patients	1,601,931
Less: Allowance for Credit Losses	(595,000)
<b>Total</b>	<b>\$ 5,848,069</b>

Management provides for probable uncollectible amounts through a charge to earnings and a credit to a valuation allowance based on the current expected credit loss (CECL) model. Credit losses that are expected to occur in the future are recognized at the time the receivable is recorded. The Facility uses a pooled approach to group together receivables with similar risk characteristics into portfolios categorized by major payor class. Estimated credit losses are calculated based on historical loss data for each portfolio as well as current and forecasted economic conditions. Management periodically reviews the allowance to ensure it accurately reflects the expected credit losses. Any adjustments that are needed are recognized currently as credit loss expense. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable.

**Allowance for Credit Losses**

Balance, January 1, 2024	\$ 220,000
Provision for expected credit losses	1,199,215
Write-offs charged against the allowance	(824,215)
Credit Loss Recoveries	-
<b>Balance December 31, 2024</b>	<b>\$ 595,000</b>

4) **Right-of-Liability Use Asset and Lease Liability/Related Party Transactions:**

- a) The Facility's operating lease right-of-use assets and lease liabilities were for a building lease.

Optima Care Secaucus, LLC d/b/a Optima Care Fountains leases the premises from RM Holdings Secaucus, LLC pursuant to a non-arms length lease. Terms of the lease are for ten years, ending on July 31, 2031, with the right to extend the lease for an additional period of ten years. The lease provides for minimum annual rentals of amounts that are sufficient to cover debt service multiplied by 1.10, plus mortgage escrows, replacement reserves, plus net income of the Facility. Lease expense for the period ended December 31, 2024 was \$5,948,645.

The Facility determines the present value of the remaining lease payments using the US Treasury risk-free rate at the time of adoption of the Standard, which was 1.63%. The Facility does not have any residual value guarantees, or material lease incentives.

The Facility has not recognized any material impairments of its operating lease right-of-use asset as of December 31, 2024. As of December 31, 2024, the Facility's operating lease liability and corresponding asset was \$33,676,431 of which \$4,885,715 of the liability was considered short term.

Optima Care Secaucus, LLC d/b/a Optima Care Fountains  
Notes to the Financial Statements

**4) Right-of-Liability Use Asset and Lease Liability/Related Party Transactions (continued):**

The Facility's future minimum lease payments for the next five years, as of December 31, 2024 were as follows:

2025	\$ 5,398,248
2026	5,398,248
2027	5,398,248
2028	5,398,248
2029	5,398,248
For the Years Thereafter	8,547,227

The future minimum lease payments include only the remaining non-cancelable lease payments under the operating leases with a term of more than 12 months as of December 31, 2024. Loan payable to RM Holdings Secaucus was \$2,290,400 and accrued rent was \$2,422,510 as of December 31, 2024.

- b) EMM Healthcare Group, LLC receives management fees from Optima Care Secaucus, LLC d/b/a Optima Care Fountains for providing consulting services. EMM Healthcare Group, LLC Optima Care Secaucus, LLC d/b/a Optima Care Fountains share common ownership. For the period ended December 31, 2024 management fees were \$1,570,729.
- c) Other amounts receivable on December 31, 2024 from entities related through common ownership was \$6,866,266 while amounts payable was \$2,394,972.

None of the related party loans or amounts receivable from related parties bear interest.

**5) Uncertainty in Income Taxes:**

Management has determined that there are no material uncertain tax positions that require recognition or disclosure in the financial statements. Periods ended December 31, 2021 and subsequent remain subject to examination by applicable taxing authorities.

**6) Nursing Home User Fee:**

In 2017, all New Jersey facilities were assessed a provider assessment tax of \$14.67 for each private and Medicaid patient day. The nursing home user fee for the year ended December 31, 2024 was \$1,310,940.

**7) Subsequent Events:**

The Facility has evaluated subsequent events through April 28, 2025, the date which the financial statements were available to be issued. There were no subsequent events that required adjustment to our disclosure in the financial statements except as described above.





MARTIN FRIEDMAN CPA PC  
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT  
ON ADDITIONAL INFORMATION

To the Member,  
Optima Care Secaucus, LLC DBA Optima Care Fountains:

Our report on our audit of the basic financial statements of Optima Care Secaucus, LLC DBA Optima Care Fountains for 2024 appears on page 1. That audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information on pages 13 through 15 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Martin Friedman CPA, PC*

MARTIN FRIEDMAN C.P.A. P.C.  
Certified Public Accountants

Brooklyn, NY

April 28, 2025

**Optima Care Secaucus, LLC DBA Optima Care Fountains**  
**Supplementary Schedules**  
**For the year ended December 31, 2024**

Revenue From Patients:

Private & HMO	\$ 2,062,521	
Medicaid	22,553,352	
Medicare	<u>6,865,961</u>	
Total Revenue From Patients		\$ 31,481,834

Other Income:

Prior Period Income	112,821	
Interest	<u>2,700</u>	
Total Other Income		<u>115,521</u>
<b>Total Revenue</b>		<b>\$ <u>31,597,355</u></b>

**Optima Care Secaucus, LLC DBA Optima Care Fountains**  
**Supplementary Schedules**  
**For the year ended December 31, 2024**

Payroll:

Administrative & Office	\$	689,526	
Nursing		419,282	
Therapies		897,279	
Social Services		190,564	
Recreation		13,829	
Dietary		1,313,957	
Housekeeping		1,223,154	
Maintenance		<u>360,731</u>	
<b>Total Payroll</b>	<b>\$</b>		<b><u>5,108,322</u></b>

Employee Benefits:

Payroll Taxes		483,965	
Workmen's Compensation		160,681	
Employee Benefits		<u>273,809</u>	
<b>Total Employee Benefits</b>			<b><u>918,455</u></b>

Professional Care:

Prescription Drugs		252,449	
Medical Supplies		355,814	
Contracted Nursing Service		11,578,495	
Fees & Expenses		<u>794,969</u>	
<b>Total Professional Care</b>			<b><u>12,981,727</u></b>

**Optima Care Secaucus, LLC DBA Optima Care Fountains**  
**Supplementary Schedules**  
**For the year ended December 31, 2024**

Dietary & Housekeeping:

Food	\$	836,618	
Other Dietary Expenses		227,116	
Laundry		168,352	
Housekeeping		96,153	
Contracted Laundry Services		<u>115,640</u>	
<b>Total Dietary &amp; Housekeeping</b>	<b>\$</b>		<b><u>1,443,879</u></b>

Plant & Maintenance:

Rent	5,948,645	
Equipment Rentals	75,681	
Interest on Equipment	13,696	
Light, Heat & Power	812,068	
Maintenance	381,313	
Security	13,746	
Water & Sewer Charges	236,257	
Depreciation & Amortization	<u>125,407</u>	
<b>Total Plant &amp; Maintenance</b>		<b><u>7,606,813</u></b>

General & Administrative:

Office	303,130	
Administrative Consultant	94,736	
Management Fees	1,570,729	
Telephone	64,602	
Dues & Subscriptions	800	
Auto & Travel	17,529	
Professional Fees	91,309	
Insurance	7,009	
Interest	2,395	
Nursing Home User Fee	1,310,940	
Advertising	56,239	
Credit Losses	1,270,755	
Miscellaneous	<u>93,885</u>	
<b>Total General &amp; Administrative</b>		<b><u>4,884,058</u></b>