

Cost Report Analysis & Storage

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Certification Statement Signing

Electronic Signing on the Certification Statement of the Report.

- Electronic Signature Status -

<b>Status:</b> 6/03/2025 10:55:48 AM - CFO/Admin electronically signed the report. Report queued for signature and notification.	
<b>Provider:</b>	<b>Certification Signatory:</b>
315499 - LIONS GATE 1100 LAUREL OAK ROAD VORHEES, NJ 08043	DAVID THOMPSON CHIEF EXECUTIVE OFFICER DTHOMPSON@LIONSGATECCRC.ORG
Updated: 6/03/2025 10:55:48 AM	<b>History:</b>
	6/03/2025 10:55:48 AM - CFO/Admin electronically signed the report. Report queued for signature and notification. 6/03/2025 10:55:37 AM - Certification Statement Signing page has been viewed. 6/03/2025 10:55:36 AM - Email address verified. 6/03/2025 9:47:01 AM - Preparer (Deandra Fallon) sent notification that the CFO/Admin signature has been requested. 6/03/2025 9:46:59 AM - Request for electronic signature sent.
<b>Note: This is for signature status only. You may close this page at any time.</b>	
After the report has been signed, you will receive an email that contains the signed certification statement. The preparer will receive an email notification that contains the signed certifications statement and the ECR and PI files for submission to the MAC. Please note that SaFE does not submit your files to your MAC. You or the preparer must submit your files to the MAC. All times displayed on this page are Pacific Time.	

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

LIONS GATE

Provider CCN: 315499

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time: 6/3/2025 12:51 am

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.: _____	
		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	
	5. Date Received: _____	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 LIONS GATE, 315499 {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 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			2
3	Signatory Title	DIRECTOR OF FINANCE		3
4	Signature Date			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	0	1,637	0
2.00	NURSING FACILITY	0			0
3.00	ICF/IID				0
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	0	1,637	0

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.

LIONS GATE		Period:	Run Date Time:	6/3/2025 12:51 am	
Provider CCN: 315499		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:	1100 LAUREL OAK ROAD	P.O. Box:						1.00
2.00	City:	VORHEES	State:	NJ	ZIP Code:	08043			2.00
3.00	County:	CAMDEN	CBSA Code:	15804	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	LIONS GATE	315499	02/20/2007	N	P	N	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)	2 - Voluntary Nonprofit, Other			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?							N	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.							N	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							3,542,962	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							3,542,962	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)							N	37.00
38.00	Are you legally-required to carry malpractice insurance? (Y/N)							Y	38.00

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	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

			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.		1		39.00
		Premiums	Paid Losses	Self Insurance	
		1.00	2.00	3.00	
41.00	List malpractice premiums and paid losses:	502,203	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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Provider CCN: 315499			

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)	N					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	A	05/23/2025			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.	Y					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				
Bad Debts							
9.00	Is the provider seeking reimbursement for bad debts? (Y/N) see instructions.		N				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	03/17/2025	Y	03/17/2025		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		Y			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.	DEANDRA	FALLON	DIRECTOR			19.00
20.00	Enter the employer/company name of the cost report preparer.	BAKER TILLY ADVISORY GROUP, LP					20.00
21.00	Enter the telephone number and email address of the cost report preparer in columns 1 and 2, respectively.	570-820-0301	DEANDRA.FALLON@BAKERTILLY.COM				21.00

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

Worksheet S-3  
Part I  
PPS

	Component	Number of Beds	Bed Days Available	Inpatient Days/Visits					Discharges					
				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	110	40,260	0	8,010	13,388	14,488	35,886	0	406	32	252	690	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)	110	40,260	0	8,010	13,388	14,488	35,886	0	406	32	252	690	8.00
	Component	Average Length of Stay				Admissions					Full Time Equivalent			
		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	19.73	418.38	52.01	0	463	25	203	691	208.80	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	19.73	418.38	52.01	0	463	25	203	691	208.80	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)	14,331,198	0	<b>14,331,198</b>	434,297.00	33.00	1.00
2.00	Physician salaries-Part A	0	0	<b>0</b>	0.00	0.00	2.00
3.00	Physician salaries-Part B	0	0	<b>0</b>	0.00	0.00	3.00
4.00	Home office personnel	0	0	<b>0</b>	0.00	0.00	4.00
5.00	Sum of lines 2 through 4	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	0.00	5.00
6.00	Revised wages (line 1 minus line 5)	14,331,198	0	<b>14,331,198</b>	434,297.00	33.00	6.00
7.00	Other Long Term Care	0	0	<b>0</b>	0.00	0.00	7.00
8.00	HOME HEALTH AGENCY COST	0	0	<b>0</b>	0.00	0.00	8.00
9.00	CMHC	0	0	<b>0</b>	0.00	0.00	9.00
10.00	HOSPICE	0	0	<b>0</b>	0.00	0.00	10.00
11.00	Other excluded areas	1,433,811	0	<b>1,433,811</b>	41,454.00	34.59	11.00
12.00	Subtotal Excluded salary (Sum of lines 7 through 11)	<b>1,433,811</b>	<b>0</b>	<b>1,433,811</b>	<b>41,454.00</b>	34.59	12.00
13.00	Total Adjusted Salaries (line 6 minus line 12)	<b>12,897,387</b>	<b>0</b>	<b>12,897,387</b>	<b>392,843.00</b>	32.83	13.00
<b>OTHER WAGES &amp; RELATED COSTS</b>							
14.00	Contract Labor: Patient Related & Mgmt	574,799	0	<b>574,799</b>	12,186.00	47.17	14.00
15.00	Contract Labor: Physician services-Part A	30,193	0	<b>30,193</b>	216.00	139.78	15.00
16.00	Home office salaries & wage related costs	0	0	<b>0</b>	0.00	0.00	16.00
<b>WAGE-RELATED COSTS</b>							
17.00	Wage-related costs core (See Part IV)	3,304,649	0	<b>3,304,649</b>			17.00
18.00	Wage-related costs other (See Part IV)	0	0	<b>0</b>			18.00
19.00	Wage related costs (excluded units)	330,624	0	<b>330,624</b>			19.00
20.00	Physician Part A - WRC	0	0	<b>0</b>			20.00
21.00	Physician Part B - WRC	0	0	<b>0</b>			21.00
22.00	Total Adjusted Wage Related cost (see instructions)	<b>2,974,025</b>	<b>0</b>	<b>2,974,025</b>			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	1,722,245	0	1,722,245	39,355.00	43.76	2.00
3.00	Plant Operation, Maintenance & Repairs	536,794	0	536,794	21,777.00	24.65	3.00
4.00	Laundry & Linen Service	0	0	0	0.00	0.00	4.00
5.00	Housekeeping	287,982	0	287,982	20,853.00	13.81	5.00
6.00	Dietary	936,797	0	936,797	47,433.00	19.75	6.00
7.00	Nursing Administration	600,068	0	600,068	13,448.00	44.62	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	179,652	0	179,652	5,118.00	35.10	11.00
12.00	Nursing and Allied Health Ed. Act.						12.00
13.00	Other General Service	760,819	0	760,819	33,940.00	22.42	13.00
14.00	Total (sum lines 1 thru 13)	5,024,357	0	5,024,357	181,924.00	27.62	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	
<b>Part A - Core List</b>			
<b>RETIREMENT COST</b>			
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	85,957	3.00
4.00	Prior Year Pension Service Cost	0	4.00
<b>PLAN ADMINISTRATIVE COSTS (Paid to External Organization)</b>			
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
<b>HEALTH AND INSURANCE COST</b>			
8.00	Health Insurance (Purchased or Self Funded)	1,424,949	8.00
9.00	Prescription Drug Plan	0	9.00
10.00	Dental, Hearing and Vision Plan	59,736	10.00
11.00	Life Insurance (If employee is owner or beneficiary)	0	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)	21,635	13.00
14.00	Long-Term Care Insurance (If employee is owner or beneficiary)	0	14.00
15.00	Workers' Compensation Insurance	421,713	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
<b>TAXES</b>			
17.00	FICA-Employers Portion Only	949,245	17.00
18.00	Medicare Taxes - Employers Portion Only	222,663	18.00
19.00	Unemployment Insurance	118,751	19.00
20.00	State or Federal Unemployment Taxes	0	20.00
<b>OTHER</b>			
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)	3,304,649	24.00
		Amount Reported	
		1.00	
<b>Part B - Other than Core Related Cost</b>			
25.00	OTHER WAGE RELATED COSTS (SPECIFY)	0	25.00

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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)	1,667,091	384,431	<b>2,051,522</b>	33,382.00	61.46	1.00
2.00	Licensed Practical Nurses (LPNs)	1,637,015	377,496	<b>2,014,511</b>	44,148.00	45.63	2.00
3.00	Certified Nursing Assistant/Nursing Assistants/Aides	3,169,418	730,868	<b>3,900,286</b>	125,285.00	31.13	3.00
4.00	Total Nursing (sum of lines 1 through 3)	<b>6,473,524</b>	<b>1,492,795</b>	<b>7,966,319</b>	<b>202,815.00</b>	39.28	4.00
5.00	Physical Therapists	411,694	94,937	<b>506,631</b>	8,518.00	59.48	5.00
6.00	Physical Therapy Assistants	239,856	55,311	<b>295,167</b>	6,053.00	48.76	6.00
7.00	Physical Therapy Aides	0	0	<b>0</b>	0.00	0.00	7.00
8.00	Occupational Therapists	370,736	85,492	<b>456,228</b>	8,190.00	55.71	8.00
9.00	Occupational Therapy Assistants	153,096	35,304	<b>188,400</b>	4,208.00	44.77	9.00
10.00	Occupational Therapy Aides	0	0	<b>0</b>	0.00	0.00	10.00
11.00	Speech Therapists	128,008	29,519	<b>157,527</b>	2,658.00	59.27	11.00
12.00	Respiratory Therapists	96,116	22,164	<b>118,280</b>	2,328.00	50.81	12.00
13.00	Other Medical Staff	0	0	<b>0</b>	0.00	0.00	13.00
<b>Contract Labor</b>							
<b>Nursing Occupations</b>							
14.00	Registered Nurses (RNs)	83,094		<b>83,094</b>	1,144.00	72.63	14.00
15.00	Licensed Practical Nurses (LPNs)	278,770		<b>278,770</b>	4,857.00	57.40	15.00
16.00	Certified Nursing Assistant/Nursing Assistants/Aides	212,934		<b>212,934</b>	6,185.00	34.43	16.00
17.00	Total Nursing (sum of lines 14 through 16)	<b>574,798</b>		<b>574,798</b>	<b>12,186.00</b>	47.17	17.00
18.00	Physical Therapists	0		<b>0</b>	0.00	0.00	18.00
19.00	Physical Therapy Assistants	0		<b>0</b>	0.00	0.00	19.00
20.00	Physical Therapy Aides	0		<b>0</b>	0.00	0.00	20.00
21.00	Occupational Therapists	0		<b>0</b>	0.00	0.00	21.00
22.00	Occupational Therapy Assistants	0		<b>0</b>	0.00	0.00	22.00
23.00	Occupational Therapy Aides	0		<b>0</b>	0.00	0.00	23.00
24.00	Speech Therapists	0		<b>0</b>	0.00	0.00	24.00
25.00	Respiratory Therapists	0		<b>0</b>	0.00	0.00	25.00
26.00	Other Medical Staff	0		<b>0</b>	0.00	0.00	26.00

LIONS GATE

Provider CCN: 315499

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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

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## 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		6,945,556	6,945,556	0	6,945,556	-1,268,104	5,677,452	1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT		0	0	0	0	0	0	2.00
3.00	00300	EMPLOYEE BENEFITS		3,304,649	3,304,649	0	3,304,649	0	3,304,649	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	1,722,245	2,859,722	4,581,967	0	4,581,967	-272,488	4,309,479	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	536,794	2,670,563	3,207,357	0	3,207,357	-165	3,207,192	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	276,414	276,414	0	276,414	0	276,414	6.00
7.00	00700	HOUSEKEEPING	287,982	1,537,080	1,825,062	0	1,825,062	0	1,825,062	7.00
8.00	00800	DIETARY	936,797	6,645,919	7,582,716	0	7,582,716	-74,002	7,508,714	8.00
9.00	00900	NURSING ADMINISTRATION	600,068	129	600,197	0	600,197	0	600,197	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	460,116	460,116	0	460,116	0	460,116	10.00
11.00	01100	PHARMACY	0	76,489	76,489	0	76,489	0	76,489	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	0	0	0	0	12.00
13.00	01300	SOCIAL SERVICE	179,652	3,011	182,663	0	182,663	0	182,663	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0	14.00
15.00	01500	ACTIVITIES	760,819	268,909	1,029,728	0	1,029,728	0	1,029,728	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
30.00	03000	SKILLED NURSING FACILITY	6,473,524	781,846	7,255,370	111,768	7,367,138	-27,643	7,339,495	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	27,329	27,329	0	27,329	0	27,329	40.00
41.00	04100	LABORATORY	0	32,672	32,672	0	32,672	0	32,672	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	4,487	4,487	-4,487	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	1,399,506	162,573	1,562,079	-834,842	727,237	0	727,237	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	0	584,683	584,683	0	584,683	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	0	142,878	142,878	0	142,878	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	324,628	324,628	0	324,628	0	324,628	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	0	0	0	0	0	0	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)	12,897,387	26,382,092	39,279,479	0	39,279,479	-1,642,402	37,637,077	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	11,492	11,492	0	11,492	0	11,492	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
95.00	09500	ALU/ILU	1,025,446	377,835	1,403,281	0	1,403,281	0	1,403,281	95.00
95.01	09501	NONREIMBURSABLE	408,365	594,451	1,002,816	0	1,002,816	0	1,002,816	95.01
100.00		TOTAL	14,331,198	27,365,870	41,697,068	0	41,697,068	-1,642,402	40,054,666	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		
A - TO RECLASS THERAPY										
1.00	OCCUPATIONAL THERAPY	45.00	523,832	60,851	PHYSICAL THERAPY	44.00	747,956	86,886	1.00	
2.00	SPEECH PATHOLOGY	46.00	128,008	14,870		0.00	0	0	2.00	
3.00	SKILLED NURSING FACILITY	30.00	96,116	11,165		0.00	0	0	3.00	
B - RECLASS ANCILLARY										
1.00	SKILLED NURSING FACILITY	30.00	0	4,487	OXYGEN (INHALATION) THERAPY	43.00	0	4,487	1.00	
100.00	TOTAL RECLASSIFICATIONS (Sum of columns 4 and 5 must equal sum of columns 8 and 9 (2))		747,956	91,373			747,956	91,373	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.

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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	6,316,248	0	0	0	0	6,316,248	0	1.00
2.00	Land Improvements	1,693,578	50,975	0	50,975	0	1,744,553	0	2.00
3.00	Buildings and Fixtures	91,469,441	1,568,250	0	1,568,250	0	93,037,691	0	3.00
4.00	Building Improvements	0	0	0	0	0	0	0	4.00
5.00	Fixed Equipment	10,693,615	333,674	0	333,674	0	11,027,289	0	5.00
6.00	Movable Equipment	1,672,483	830,610	0	830,610	0	2,503,093	0	6.00
7.00	Subtotal (sum of lines 1-6)	111,845,365	2,783,509	0	2,783,509	0	114,628,874	0	7.00
8.00	Reconciling Items	0	0	0	0	0	0	0	8.00
9.00	Total (line 7 minus line 8)	111,845,365	2,783,509	0	2,783,509	0	114,628,874	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	-1,207,628	CAP REL COSTS - BLDGS & FIXTURES	1.00 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)	B	-2	ADMINISTRATIVE & GENERAL	4.00 5.00
6.00	Television and radio service (chapter 21)	B	-165	PLANT OPERATION, MAINT. & REPAIRS	5.00 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	0		12.00
13.00	Laundry and linen service		0		0.00 13.00
14.00	Revenue - Employee meals	B	-74,002	DIETARY	8.00 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	MISCELLANEOUS INCOME	B	-644	ADMINISTRATIVE & GENERAL	4.00 25.00
25.02	MISCELLANEOUS INCOME	B	-60,476	CAP REL COSTS - BLDGS & FIXTURES	1.00 25.02
25.03	PHYSICIAN PROFESSIONAL FEES	A	-27,643	SKILLED NURSING FACILITY	30.00 25.03
25.04	NON-ALLOWABLE EXPENSES	A	-271,842	ADMINISTRATIVE & GENERAL	4.00 25.04
100.00	Total (sum of lines 1 through 99) (Transfer to Worksheet A, col. 6, line 100)		-1,642,402		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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## 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	ADMINISTRATIVE & 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	5,677,452	5,677,452							1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT	0		0						2.00
3.00	EMPLOYEE BENEFITS	3,304,649	0	0	3,304,649					3.00
4.00	ADMINISTRATIVE & GENERAL	4,309,479	0	0	397,134	4,706,613	4,706,613			4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS	3,207,192	0	0	123,780	3,330,972	443,522	3,774,494		5.00
6.00	LAUNDRY & LINEN SERVICE	276,414	0	0	0	276,414	36,805	0	313,219	6.00
7.00	HOUSEKEEPING	1,825,062	0	0	66,406	1,891,468	251,851	0	0	7.00
8.00	DIETARY	7,508,714	0	0	216,017	7,724,731	1,028,556	0	0	8.00
9.00	NURSING ADMINISTRATION	600,197	0	0	138,370	738,567	98,341	0	0	9.00
10.00	CENTRAL SERVICES & SUPPLY	460,116	0	0	0	460,116	61,265	0	0	10.00
11.00	PHARMACY	76,489	0	0	0	76,489	10,185	0	0	11.00
12.00	MEDICAL RECORDS & LIBRARY	0	0	0	0	0	0	0	0	12.00
13.00	SOCIAL SERVICE	182,663	0	0	41,426	224,089	29,838	0	0	13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0	0	14.00
15.00	ACTIVITIES	1,029,728	0	0	175,438	1,205,166	160,469	0	0	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
30.00	SKILLED NURSING FACILITY	7,339,495	1,062,961	0	1,514,904	9,917,360	1,320,489	706,680	231,156	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	27,329	0	0	0	27,329	3,639	0	0	40.00
41.00	LABORATORY	32,672	0	0	0	32,672	4,350	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	727,237	0	0	150,242	877,479	116,837	0	0	44.00
45.00	OCCUPATIONAL THERAPY	584,683	0	0	120,791	705,474	93,935	0	0	45.00
46.00	SPEECH PATHOLOGY	142,878	0	0	29,517	172,395	22,955	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	324,628	0	0	0	324,628	43,225	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)	37,637,077	1,062,961	0	2,974,025	32,691,962	3,726,262	706,680	231,156	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	11,492	0	0	0	11,492	1,530	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

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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
95.00	ALU/ILU	1,403,281	4,614,491	0	236,459	6,254,231	832,757	3,067,814	82,063	95.00
95.01	NONREIMBURSABLE	1,002,816	0	0	94,165	1,096,981	146,064	0	0	95.01
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	40,054,666	5,677,452	0	3,304,649	40,054,666	4,706,613	3,774,494	313,219	100.00

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## 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	2,143,319								7.00
8.00	DIETARY	0	8,753,287							8.00
9.00	NURSING ADMINISTRATION	0	0	836,908						9.00
10.00	CENTRAL SERVICES & SUPPLY	0	0	0	521,381					10.00
11.00	PHARMACY	0	0	0	0	86,674				11.00
12.00	MEDICAL RECORDS & LIBRARY	0	0	0	0	0	0			12.00
13.00	SOCIAL SERVICE	0	0	0	0	0	0	253,927		13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0	0	14.00
15.00	ACTIVITIES	0	0	0	0	0	0	0	0	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
30.00	SKILLED NURSING FACILITY	675,222	3,979,520	836,908	521,381	86,674	0	253,927	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	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	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)	675,222	3,979,520	836,908	521,381	86,674	0	253,927	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	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
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

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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	
95.00	ALU/ILU	1,468,097	4,773,767	0	0	0	0	0	0	95.00
95.01	NONREIMBURSABLE	0	0	0	0	0	0	0	0	95.01
98.00	Cross Foot Adjustments	0	0	0	0					98.00
99.00	Negative Cost Centers	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	2,143,319	8,753,287	836,908	521,381	86,674	0	253,927	0	100.00


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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	1,365,635					15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>							
30.00	SKILLED NURSING FACILITY	710,670	19,239,987	0	19,239,987		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	30,968	0	30,968		40.00
41.00	LABORATORY	0	37,022	0	37,022		41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0		42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0		43.00
44.00	PHYSICAL THERAPY	0	994,316	0	994,316		44.00
45.00	OCCUPATIONAL THERAPY	0	799,409	0	799,409		45.00
46.00	SPEECH PATHOLOGY	0	195,350	0	195,350		46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0		47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0		48.00
49.00	DRUGS CHARGED TO PATIENTS	0	367,853	0	367,853		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	0	0	0		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)	710,670	21,664,905	0	21,664,905		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	13,022	0	13,022		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
95.00	ALU/ILU	654,965	17,133,694	0	17,133,694		95.00
95.01	NONREIMBURSABLE	0	1,243,045	0	1,243,045		95.01
98.00	Cross Foot Adjustments	0	0	0	0		98.00
99.00	Negative Cost Centers	0	0	0	0		99.00

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COST ALLOCATION - GENERAL SERVICE COSTS

Worksheet B  
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PPS

100.00	TOTAL	1,365,635	40,054,666	0	40,054,666		100.00
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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	ADMINISTRATIVE & 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	0	0	0	0				3.00
4.00	ADMINISTRATIVE & GENERAL	0	0	0	0	0	0			4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS	0	0	0	0	0	0	0		5.00
6.00	LAUNDRY & LINEN SERVICE	0	0	0	0	0	0	0	0	6.00
7.00	HOUSEKEEPING	0	0	0	0	0	0	0	0	7.00
8.00	DIETARY	0	0	0	0	0	0	0	0	8.00
9.00	NURSING ADMINISTRATION	0	0	0	0	0	0	0	0	9.00
10.00	CENTRAL SERVICES & SUPPLY	0	0	0	0	0	0	0	0	10.00
11.00	PHARMACY	0	0	0	0	0	0	0	0	11.00
12.00	MEDICAL RECORDS & LIBRARY	0	0	0	0	0	0	0	0	12.00
13.00	SOCIAL SERVICE	0	0	0	0	0	0	0	0	13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0	0	14.00
15.00	ACTIVITIES	0	0	0	0	0	0	0	0	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
30.00	SKILLED NURSING FACILITY	0	1,062,961	0	1,062,961	0	0	0	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	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	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)	0	1,062,961	0	1,062,961	0	0	0	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	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
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

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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	
95.00	ALU/ILU	0	4,614,491	0	4,614,491	0	0	0	0	95.00
95.01	NONREIMBURSABLE	0	0	0	0	0	0	0	0	95.01
98.00	Cross Foot Adjustments									98.00
99.00	Negative Cost Centers		0	0	0	0	0	0	0	99.00
100.00	TOTAL	0	5,677,452	0	5,677,452	0	0	0	0	100.00



LIONS GATE		Period:	Run Date Time:
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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	
<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	0								7.00
8.00	DIETARY	0	0							8.00
9.00	NURSING ADMINISTRATION	0	0	0						9.00
10.00	CENTRAL SERVICES & SUPPLY	0	0	0	0					10.00
11.00	PHARMACY	0	0	0	0	0				11.00
12.00	MEDICAL RECORDS & LIBRARY	0	0	0	0	0	0			12.00
13.00	SOCIAL SERVICE	0	0	0	0	0	0	0		13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0	0	14.00
15.00	ACTIVITIES	0	0	0	0	0	0	0	0	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
30.00	SKILLED NURSING FACILITY	0	0	0	0	0	0	0	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	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	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)	0	0	0	0	0	0	0	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	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
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

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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	
95.00	ALU/ILU	0	0	0	0	0	0	0	0	95.00
95.01	NONREIMBURSABLE	0	0	0	0	0	0	0	0	95.01
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	0	0	0	0	0	0	0	0	100.00


LIONS GATE		Period:	Run Date Time:
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## 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	0				15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>						
30.00	SKILLED NURSING FACILITY	0	1,062,961	0	1,062,961	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	0	0	0	40.00
41.00	LABORATORY	0	0	0	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	43.00
44.00	PHYSICAL THERAPY	0	0	0	0	44.00
45.00	OCCUPATIONAL THERAPY	0	0	0	0	45.00
46.00	SPEECH PATHOLOGY	0	0	0	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	0	0	0	0	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	0	0	0	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)	0	1,062,961	0	1,062,961	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	0	0	0	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

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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		
95.00	ALU/ILU	0	4,614,491	0	4,614,491		95.00
95.01	NONREIMBURSABLE	0	0	0	0		95.01
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	0	5,677,452	0	5,677,452		100.00

LIONS GATE		Period:	Run Date Time:	6/3/2025 12:51 am
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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 (POUNDS OF LAUNDRY)	HOUSEKEEPING (COSTED REQ UIS)	
		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	400,000								1.00
2.00	CAP REL COSTS - MOVABLE EQUIPMENT		0							2.00
3.00	EMPLOYEE BENEFITS	0	0	14,331,198						3.00
4.00	ADMINISTRATIVE & GENERAL	0	0	1,722,245	-4,706,613	35,348,053				4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS	0	0	536,794	0	3,330,972	400,000			5.00
6.00	LAUNDRY & LINEN SERVICE	0	0	0	0	276,414	0	1,015,650		6.00
7.00	HOUSEKEEPING	0	0	287,982	0	1,891,468	0	0	1,264,495	7.00
8.00	DIETARY	0	0	936,797	0	7,724,731	0	0	0	8.00
9.00	NURSING ADMINISTRATION	0	0	600,068	0	738,567	0	0	0	9.00
10.00	CENTRAL SERVICES & SUPPLY	0	0	0	0	460,116	0	0	0	10.00
11.00	PHARMACY	0	0	0	0	76,489	0	0	0	11.00
12.00	MEDICAL RECORDS & LIBRARY	0	0	0	0	0	0	0	0	12.00
13.00	SOCIAL SERVICE	0	0	179,652	0	224,089	0	0	0	13.00
14.00	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	0	0	0	14.00
15.00	ACTIVITIES	0	0	760,819	0	1,205,166	0	0	0	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
30.00	SKILLED NURSING FACILITY	74,890	0	6,569,640	0	9,917,360	74,890	749,550	398,361	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	27,329	0	0	0	40.00
41.00	LABORATORY	0	0	0	0	32,672	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	651,550	0	877,479	0	0	0	44.00
45.00	OCCUPATIONAL THERAPY	0	0	523,832	0	705,474	0	0	0	45.00
46.00	SPEECH PATHOLOGY	0	0	128,008	0	172,395	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	324,628	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)	74,890	0	12,897,387	-4,706,613	27,985,349	74,890	749,550	398,361	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	11,492	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	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 (POUNDS OF LAUNDRY)	HOUSEKEEPING (COSTED REQUESTS)	
		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
95.00	ALU/ILU	325,110	0	1,025,446	0	6,254,231	325,110	266,100	866,134	95.00
95.01	NONREIMBURSABLE	0	0	408,365	0	1,096,981	0	0	0	95.01
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)	5,677,452	0	3,304,649		4,706,613	3,774,494	313,219	2,143,319	102.00
103.00	Unit cost multiplier (Wkst. B, Part I)	14.193630	0.000000	0.230591		0.133151	9.436235	0.308393	1.695000	103.00
104.00	Cost to be allocated (per Wkst. B, Part II)			0		0	0	0	0	104.00
105.00	Unit cost multiplier (Wkst. B, Part II)			0.000000		0.000000	0.000000	0.000000	0.000000	105.00

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## COST ALLOCATION - STATISTICAL BASIS

## Worksheet B-1

PPS

	Cost Center Description	DIETARY (MEALS SERVED)	NURSING ADMINISTRA TION (DIRECT NRS G HRS)	CENTRAL SERVICES & SUPPLY (COSTED REQ UIS)	PHARMACY (COSTED REQ UIS)	MEDICAL RECORDS & LIBRARY (TIME SPENT)	SOCIAL SERVICE (TIME SPENT)	NURSING AND ALLIED HEALTH EDUCATION (ASSIGNED TIME)	ACTIVITIES (TIME SPENT)	
		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	237,753								8.00
9.00	NURSING ADMINISTRATION	0	202,815							9.00
10.00	CENTRAL SERVICES & SUPPLY	0	0	460,116						10.00
11.00	PHARMACY	0	0	0	100					11.00
12.00	MEDICAL RECORDS & LIBRARY	0	0	0	0	0				12.00
13.00	SOCIAL SERVICE	0	0	0	0	0	5,118			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	33,930	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
30.00	SKILLED NURSING FACILITY	108,090	202,815	460,116	100	0	5,118	0	17,657	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)	108,090	202,815	460,116	100	0	5,118	0	17,657	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

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COST ALLOCATION - STATISTICAL BASIS

Worksheet B-1

PPS

	Cost Center Description	DIETARY (MEALS SERVED)	NURSING ADMINISTRA TION (DIRECT NRS G HRS)	CENTRAL SERVICES & SUPPLY (COSTED REQ UIS)	PHARMACY (COSTED REQ UIS)	MEDICAL RECORDS & LIBRARY (TIME SPENT)	SOCIAL SERVICE (TIME SPENT)	NURSING AND ALLIED HEALTH EDUCATION (ASSIGNED TIME)	ACTIVTTIES (TIME SPENT)	
		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
95.00	ALU/ILU	129,663	0	0	0	0	0	0	16,273	95.00
95.01	NONREIMBURSABLE	0	0	0	0	0	0	0	0	95.01
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)	8,753,287	836,908	521,381	86,674	0	253,927	0	1,365,635	102.00
103.00	Unit cost multiplier (Wkst. B, Part I)	36.816726	4.126460	1.133151	866.740000	0.000000	49.614498	0.000000	40.248600	103.00
104.00	Cost to be allocated (per Wkst. B, Part II)	0	0	0	0	0	0	0	0	104.00
105.00	Unit cost multiplier (Wkst. B, Part II)	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	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	30,968	18,305	1.691778	40.00
41.00	LABORATORY	37,022	2,818	13.137686	41.00
42.00	INTRAVENOUS THERAPY	0	0	0.000000	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0.000000	43.00
44.00	PHYSICAL THERAPY	994,316	615,321	1.615931	44.00
45.00	OCCUPATIONAL THERAPY	799,409	642,628	1.243969	45.00
46.00	SPEECH PATHOLOGY	195,350	145,267	1.344765	46.00
47.00	ELECTROCARDIOLOGY	0	0	0.000000	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0.000000	48.00
49.00	DRUGS CHARGED TO PATIENTS	367,853	274,988	1.337706	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	0	0	0.000000	71.00
100.00	Total	2,424,918	1,699,327		100.00

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## APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS

## Worksheet D

## Part I

Title XVIII


Skilled Nursing Facility

PPS

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	
ANCILLARY SERVICE COST CENTERS							
40.00	RADIOLOGY	1.691778	18,305	0	30,968	0	40.00
41.00	LABORATORY	13.137686	2,818	0	37,022	0	41.00
42.00	INTRAVENOUS THERAPY	0.000000	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0.000000	0	0	0	0	43.00
44.00	PHYSICAL THERAPY	1.615931	615,321	0	994,316	0	44.00
45.00	OCCUPATIONAL THERAPY	1.243969	642,628	0	799,409	0	45.00
46.00	SPEECH PATHOLOGY	1.344765	145,267	0	195,350	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	1.337706	271,648	0	363,385	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
OUTPATIENT SERVICE COST CENTERS							
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)	0.000000		0		0	71.00
100.00	Total (Sum of lines 40 - 71)		1,695,987	0	2,420,450	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.

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## 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)	1.337706	1.00
2.00	Program vaccine charges (From your records, or the PS&R)	3,340	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)	4,468	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	30,968	0	0.000000	30,968	0	40.00
41.00	LABORATORY	37,022	0	0.000000	37,022	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0.000000	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0.000000	0	0	43.00
44.00	PHYSICAL THERAPY	994,316	0	0.000000	994,316	0	44.00
45.00	OCCUPATIONAL THERAPY	799,409	0	0.000000	799,409	0	45.00
46.00	SPEECH PATHOLOGY	195,350	0	0.000000	195,350	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0.000000	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0.000000	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	367,853	0	0.000000	363,385	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>2,424,918</b>	<b>0</b>		<b>2,420,450</b>	<b>0</b>	100.00

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## COMPUTATION OF INPATIENT ROUTINE COSTS

## Worksheet D-1

## Part I


## PPS

Title XVIII

Skilled Nursing Facility

## PART I CALCULATION OF INPATIENT ROUTINE COSTS

		1.00	
<b>INPATIENT DAYS</b>			
1.00	Inpatient days including private room days	35,886	1.00
2.00	Private room days	0	2.00
3.00	Inpatient days including private room days applicable to the Program	8,010	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>19,239,987</b>	5.00
<b>PRIVATE ROOM DIFFERENTIAL ADJUSTMENT</b>			
6.00	General inpatient routine service charges	26,563,509	6.00
7.00	General inpatient routine service cost/charge ratio (Line 5 divided by line 6)	0.724301	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	26,563,509	10.00
11.00	Average semi-private room per diem charge (Semi-private room charges line 10, divided by semi-private room days)	740.22	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)	19,239,987	15.00
<b>PROGRAM INPATIENT ROUTINE SERVICE COSTS</b>			
16.00	Adjusted general inpatient service cost per diem (Line 15 divided by line 1)	536.14	16.00
17.00	Program routine service cost (Line 3 times line 16)	4,294,481	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>4,294,481</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)	1,062,961	20.00
21.00	Per diem capital related costs (Line 20 divided by line 1)	29.62	21.00
22.00	Program capital related cost (Line 3 times line 21)	237,256	22.00
23.00	Inpatient routine service cost (Line 19 minus line 22)	4,057,225	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>4,057,225</b>	25.00
26.00	Enter the per diem limitation (1)		26.00
27.00	Inpatient routine service cost limitation (Line 3 times the per diem limitation line 26) (1)		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)		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	35,886	1.00
2.00	Program inpatient days (see instructions)	8,010	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)	0.223207	4.00
5.00	Program nursing & allied health costs for pass-through. (line 3 times line 4)	0	5.00

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## 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)	5,385,427	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>5,385,427</b>	3.00
4.00	Primary payor amounts	0	4.00
5.00	Coinsurance	434,724	5.00
6.00	Allowable bad debts (From your records)	0	6.00
7.00	Allowable Bad debts for dual eligible beneficiaries (See instructions)	0	7.00
8.00	Adjusted reimbursable bad debts. (See instructions)	0	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>4,950,703</b>	11.00
12.00	Interim payments (See instructions)	4,851,689	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)	0	14.75
14.99	Sequestration amount (see instructions)	99,014	14.99
15.00	Balance due provider/program (see Instructions)	<b>0</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)	4,468	18.00
19.00	Total reasonable costs (Sum of lines 17 and 18)	<b>4,468</b>	19.00
20.00	Medicare Part B ancillary charges (See instructions)	3,340	20.00
21.00	Cost of covered services (Lesser of line 19 or line 20)	3,340	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>3,340</b>	25.00
26.00	Interim payments (See instructions)	1,636	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)	67	28.99
29.00	Balance due provider/program (see instructions)	<b>1,637</b>	29.00
30.00	Protested amounts (Nonallowable cost report items) in accordance with CMS Pub.15-2, section 115.2	0	30.00

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## ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED

## Worksheet E-1

Title XVIII Skilled Nursing Facility PPS

	DESCRIPTION	Inpatient Part A		Part B		
		mm/dd/yyyy	Amount	mm/dd/yyyy	Amount	
		1.00	2.00	3.00	4.00	
1.00	Total interim payments paid to provider		4,851,689		1,636	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		0		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
Program to Provider						
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
Provider to Program						
3.50	ADJUSTMENTS TO PROGRAM		0		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)		0		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)		4,851,689		1,636	4.00
TO BE COMPLETED BY CONTRACTOR						
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
Program to Provider						
5.01	TENTATIVE TO PROVIDER		0		0	5.01
5.02			0		0	5.02
5.03			0		0	5.03
Provider to Program						
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		1,637	6.01
6.02	PROVIDER TO PROGRAM		0		0	6.02
7.00	Total Medicare program liability (see instructions)		4,851,689		3,273	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.

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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	7,852,752	0	0	0	1.00
2.00	Temporary investments	48,756	0	0	0	2.00
3.00	Notes receivable	0	0	0	0	3.00
4.00	Accounts receivable	1,914,517	0	0	0	4.00
5.00	Other receivables	727,525	0	0	0	5.00
6.00	Less: allowances for uncollectible notes and accounts receivable	0	0	0	0	6.00
7.00	Inventory	0	0	0	0	7.00
8.00	Prepaid expenses	121,021	0	0	0	8.00
9.00	Other current assets	334,622	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)	10,999,193	0	0	0	11.00
<b>FIXED ASSETS</b>						
12.00	Land	6,316,248	0	0	0	12.00
13.00	Land improvements	1,744,553	0	0	0	13.00
14.00	Less: Accumulated depreciation	0	0	0	0	14.00
15.00	Buildings	93,037,691	0	0	0	15.00
16.00	Less Accumulated depreciation	-52,708,985	0	0	0	16.00
17.00	Leasehold improvements	0	0	0	0	17.00
18.00	Less: Accumulated Amortization	0	0	0	0	18.00
19.00	Fixed equipment	11,027,289	0	0	0	19.00
20.00	Less: Accumulated depreciation	0	0	0	0	20.00
21.00	Automobiles and trucks	273,008	0	0	0	21.00
22.00	Less: Accumulated depreciation	0	0	0	0	22.00
23.00	Major movable equipment	2,230,085	0	0	0	23.00
24.00	Less: Accumulated depreciation	0	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	34,861	0	0	0	27.00
28.00	TOTAL FIXED ASSETS (Sum of lines 12 - 27)	61,954,750	0	0	0	28.00
<b>OTHER ASSETS</b>						
29.00	Investments	22,330,754	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	7,758,308	0	0	0	32.00
33.00	TOTAL OTHER ASSETS (Sum of lines 29 - 32)	30,089,062	0	0	0	33.00
34.00	TOTAL ASSETS (Sum of lines 11, 28, and 33)	103,043,005	0	0	0	34.00
<b>Liabilities and Fund Balances</b>						
<b>CURRENT LIABILITIES</b>						
35.00	Accounts payable	4,464,243	0	0	0	35.00
36.00	Salaries, wages, and fees payable	3,051,343	0	0	0	36.00
37.00	Payroll taxes payable	0	0	0	0	37.00
38.00	Notes & loans payable (Short term)	1,415,000	0	0	0	38.00
39.00	Deferred income	8,333	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	0	0	0	0	42.00
43.00	TOTAL CURRENT LIABILITIES (Sum of lines 35 - 42)	8,938,919	0	0	0	43.00
<b>LONG TERM LIABILITIES</b>						
44.00	Mortgage payable	0	0	0	0	44.00
45.00	Notes payable	47,882,671	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	45,635,054	0	0	0	48.00
49.00	OTHER (SPECIFY)	0	0	0	0	49.00
50.00	TOTAL LONG TERM LIABILITIES (Sum of lines 44 - 49)	93,517,725	0	0	0	50.00

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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)	102,456,644	0	0	0	51.00
CAPITAL ACCOUNTS						
52.00	General fund balance	586,361				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)	586,361	0	0	0	59.00
60.00	TOTAL LIABILITIES AND FUND BALANCES (Sum of lines 51 and 59)	103,043,005	0	0	0	60.00

( ) = contra amount



LIONS GATE		Period:	Run Date Time:	6/3/2025 12:51 am
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## 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				0		0		0	1.00
2.00	Net income (loss) (from Wkst. G-3, line 31)		1,302,039							2.00
3.00	Total (sum of line 1 and line 2)		153,109		0		0		0	3.00
4.00	Additions (credit adjustments)									4.00
5.00	INCREASE IN FOUNDATION INTEREST	391,707		0		0		0		5.00
6.00	NET ASSETS RELEASED FROM RESTRICTION	0		0		0		0		6.00
7.00	CONTRIBUTIONS	223,471		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)		615,178		0		0		0	10.00
11.00	Subtotal (line 3 plus line 10)		768,287		0		0		0	11.00
12.00	Deductions (debit adjustments)									12.00
13.00	FOUNDATION NET ASSETS 392	181,919		0		0		0		13.00
14.00	ROUNDING	7		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)		181,926		0		0		0	18.00
19.00	Fund balance at end of period per balance sheet (Line 11 - line 18)		586,361		0		0		0	19.00

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## STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Worksheet G-2  
Part I  
PPS

PART I - PATIENT REVENUES					
	Cost Center Description	Inpatient	Outpatient	Total	
		1.00	2.00	3.00	
General Inpatient Routine Care Services					
1.00	SKILLED NURSING FACILITY	26,563,509		26,563,509	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)	26,563,509		26,563,509	5.00
All Other Care Services					
6.00	ANCILLARY SERVICES	540,769	0	540,769	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 PATIENT REVENUES	18,351,589	0	18,351,589	13.00
14.00	Total Patient Revenues (Sum of lines 5 - 13) (Transfer column 3 to Worksheet G-3, Line 1)	45,455,867	0	45,455,867	14.00
PART II - OPERATING EXPENSES					
		1.00	2.00		
1.00	Operating Expenses (Per Worksheet A, Col. 3, Line 100)			41,697,068	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)			41,697,068	15.00

LIONS GATE	Period:	Run Date Time:	6/3/2025 12:51 am	
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## 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)	45,455,867	1.00
2.00	Less: contractual allowances and discounts on patients accounts	10,628,311	2.00
3.00	Net patient revenues (Line 1 minus line 2)	34,827,556	3.00
4.00	Less: total operating expenses (From Worksheet G-2, Part II, line 15)	41,697,068	4.00
5.00	Net income from service to patients (Line 3 minus 4)	<b>-6,869,512</b>	5.00
<b>Other income:</b>			
6.00	Contributions, donations, bequests, etc	882,863	6.00
7.00	Income from investments	2,259,349	7.00
8.00	Revenues from communications ( Telephone and Internet service)	2	8.00
9.00	Revenue from television and radio service	165	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	74,002	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	MISCELLANEOUS	61,120	24.00
24.01	OTHER - AL/IL REVENUE	2,334,482	24.01
24.02	BARBER AND BEAUTY REVENUE	13,547	24.02
24.03	TRANSPORTATION REVENUE	0	24.03
24.04	G&A OTHER REVENUE	95,052	24.04
24.05	CHANGE IN NET ASSETS - AUXILIARY	0	24.05
24.50	COVID-19 PHE Funding	0	24.50
25.00	Total other income (Sum of lines 6 - 24)	<b>5,720,582</b>	25.00
26.00	Total (Line 5 plus line 25)	<b>-1,148,930</b>	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)	<b>0</b>	30.00
31.00	Net income (or loss) for the period (Line 26 minus line 30)	<b>-1,148,930</b>	31.00