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: 07/31/2027

LIONS GATE	Period:	Run Date Time:	6/16/2026 1:54
	From: 01/01/2025	MCRIF32	**2540-24**
Provider CCN: 31-5499	To: 12/31/2025	Version:	2.7.181.0

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTHCARE COMPLEX COST REPORT STATUS, CERTIFICATION, AND SETTLEMENT SUMMARY

Worksheet S
Parts I, II & III

PART I - COST REPORT STATUS		1	2	3	
1	ELECTRONICALLY PREPARED	Y			1
2	MANUALLY PREPARED				2
3	IF AMENDED, NUMBER OF TIMES AMENDED	0			3
4	MEDICARE UTILIZATION	F			4
5	CONTRACTOR: HCRIS STATUS CODE	1			5
6	CONTRACTOR: COST REPORT RECEIVED DATE				6
7	CONTRACTOR: CONTRACTOR NUMBER				7
8	CONTRACTOR: INITIAL COST REPORT FOR THIS CCN				8
9	CONTRACTOR: FINAL COST REPORT FOR THIS CCN				9
10	CONTRACTOR: NPR DATE				10
11	CONTRACTOR: ADR SOFTWARE VENDOR CODE	4			11
12	CONTRACTOR: REOPENING NUMBER	0			12

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 OR PROCURED THROUGH THE PAYMENT DIRECTLY OR INDIRECTLY OF A KICKBACK OR WERE OTHERWISE ILLEGAL, CRIMINAL, CIVIL AND ADMINISTRATIVE ACTION, FINES AND/OR IMPRISONMENT MAY RESULT.

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, 31-5499 {PROVIDER NAME(S) AND PROVIDER CCN(S)} FOR THE COST REPORTING PERIOD BEGINNING 01/01/2025 AND ENDING 12/31/2025 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	*David Thompson*		Y	I HAVE READ AND AGREE WITH THE ABOVE CERTIFICATION STATEMENT. I CERTIFY THAT I INTEND MY ELECTRONIC SIGNATURE ON THIS CERTIFICATION TO BE THE LEGALLY BINDING EQUIVALENT OF MY ORIGINAL SIGNATURE.	1
2	Signatory Printed Name	DAVID THOMPSON			2
3	Signatory Title	CHEIF EXECUTIVE OFFICER			3
4	Signature Date	(Dated when report is electronically signed.)			4

PART III - SETTLEMENT SUMMARY

			Title XVIII			
	Cost Center Description	Title V	Part A	Part B	Title XIX	
		1.00	2.00	3.00	4.00	
1.00	SNF	0	0	1,598	0	1.00
2.00	NF	0			0	2.00
3.00	ICF/IID				0	3.00
4.00	SNF-BASED HHA I	0		0	0	4.00
100.00	TOTAL	**0**	**0**	**1,598**	**0**	100.00

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 OMB CONTROL NUMBER FOR THIS INFORMATION COLLECTION IS 0938-0463. THE TIME REQUIRED TO COMPLETE THIS INFORMATION COLLECTION IS ESTIMATED TO AVERAGE 202 HOURS PER RESPONSE, INCLUDING THE TIME TO REVIEW INSTRUCTIONS, SEARCH EXISTING 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 REPORTS CLEARANCE OFFICER, MAIL STOP C4-26-05, BALTIMORE, MD 21244-1850. PLEASE DO NOT SEND APPLICATIONS, CLAIMS, PAYMENTS, MEDICAL RECORDS, OR ANY OTHER DOCUMENTS CONTAINING SENSITIVE INFORMATION TO THE PRA REPORTS CLEARANCE OFFICE. PLEASE NOTE THAT ANY CORRESPONDENSE 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, CONTACT 1-800-MEDICARE.

LIONS GATE	Period:	Run Date Time: 6/16/2026 1:54 pm
	From: 01/01/2025	MCRIF32 **2540-24**
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IDENTIFICATION DATA **Worksheet S-2**

SNF / SNF HEALTHCARE COMPLEX INFORMATION

		STREET ADDRESS	P O BOX		
		1.00	2.00		
1.00	ADDRESS LINE 1	1100 LAUREL OAK ROAD			1.00

		CITY	STATE	ZIP CODE	COUNTY		
		1.00	2.00	3.00	4.00		
2.00	ADDRESS LINE 2	VORHEES	NJ	08043	CAMDEN		2.00

	COMPONENT TYPE	COMPONENT NAME	CCN	CBSA	RURAL OR URBAN	DATE CERTIFIED MEDICARE	DATE CERTIFIED MEDICAID		
	1.00	2.00	3.00	4.00	5.00	6.00	7.00		
3.00	SNF	LIONS GATE	315499	15804	U	02/20/2007	02/20/2007		3.00
4.00	NF								4.00
5.00	ICF/IID								5.00
6.00	SNF-BASED HHA								6.00
7.00	SNF-BASED HOSPICE								7.00
8.00	CORF								8.00
8.10	OPT								8.10
8.20	OOT								8.20
8.30	OSP								8.30

		FROM	TO	
		1.00	2.00	
9.00	COST REPORTING PERIOD	01/01/2025	12/31/2025	9.00

		TOC CODE	SPECIFY OTHER	
		1.00	2.00	
10.00	TYPE OF CONTROL	2	CORPORATION	10.00

SNF ORGANIZATION AND OPERATION

		1.00	
11.00	Is the SNF a distinct part SNF that meets the requirements set forth in 42 CFR section 483.5?	N	11.00
12.00	Is the SNF a composite distinct part SNF that meets the requirements set forth in 42 CFR 483.5?	N	12.00

		COMPONENT NAME	STREET ADDRESS	P O BOX	CITY	STATE	ZIP CODE	
		1.00	2.00	3.00	4.00	5.00	6.00	
13.00	Non-contiguous component locations							13.00

		Y/N	DATE	V OR I	
		1.00	2.00	3.00	
14.00	COLUMN 1: Did the SNF terminate participation in the Medicare Program? COLUMN 2: Termination date. COLUMN 3: Voluntary (V) or involuntary (I) termination.	N			14.00
15.00	COLUMN 1: Did the SNF change ownership (CHOW) immediately prior to the beginning of the cost reporting period? COLUMN 2: CHOW date.	N			15.00
		1.00	2.00		
16.00	COLUMN 1: Is the SNF part of a HO/CO as defined in CMS Pub. 15-1, chapter 21, §2150? COLUMN 2: Enter the number of HO/COs allocating costs to this SNF.	N	0		16.00

		HO/CO NAME	STREET ADDRESS	P O BOX	CITY	STATE	ZIP CODE	HO/CO CCN	HO/CO CONTRACTOR #	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	
17.00	HO/CO ALLOCATING TO SNF									17.00

		1.00		
18.00	Did the total number of available beds permanently maintained for lodging inpatients change from the prior cost reporting period?	N		18.00
19.00	Did this SNF operate a ventilator care unit?	N		19.00

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IDENTIFICATION DATA **Worksheet S-2**

SNF OWNED SERVICES

		1.00	2.00	
20.00	COLUMN 1: Did the SNF and/or SNF-based HHA operate a Medicare approved laboratory with its own CLIA number or a CLIA certificate of waiver that meets the requirements in 42 CFR 493? COLUMN 2: Enter the CLIA ID number.	Y	31D2191810	20.00
21.00	Did the SNF operate a radiological department that meets the standards required of a hospital furnishing such services under the program at 42 CFR 482.26 or the standards to provide portable x-ray services?	N		21.00
22.00	COLUMN 1: Did this SNF operate an institutional based ambulance service? COLUMN 2: Enter the ambulance provider number.	N		22.00

		1.00	
23.00	Is this SNF involved in business transactions, including management contracts, with individuals or entities that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships?	N	23.00
24.00	Indicate whether the provider is licensed in a State that certifies the provider as a SNF as described on line 3 above, regardless of the level of care given for Titles V and XIX patients. Enter Y or N.	N	24.00

PROFESSIONAL SERVICES PURCHASED BY THE SNF

		1.00	2.00		
29.00	COLUMN 1: Did the SNF and/or its subproviders (if applicable) purchase professional services, e.g., legal, accounting, tax preparation, bookkeeping, payroll, and/or management/consulting services, from an unrelated organization? COLUMN 2: Were the majority of the expenses (i.e., greater than 50 percent of the total professional services expenses) for services purchased from unrelated organizations located outside of the SNF's local area labor market?	Y	N		29.00

SNF-BASED HHA THERAPY COSTS

		1.00	
31.00	Did the SNF-based HHA contract with outside suppliers for physical therapy services?	N	31.00
32.00	Did the SNF-based HHA contract with outside suppliers for occupational therapy services?	N	32.00
33.00	Did the SNF-based HHA contract with outside suppliers for speech therapy services?	N	33.00

MEDICAL MALPRACTICE COST

		1.00	2.00	3.00	
34.00	Is the SNF legally required to carry malpractice insurance?	Y			34.00
35.00	If line 34 is Y, is the malpractice policy a claims-made or occurrence policy? Enter 1 for claims-made, or enter 2 for occurrence based policy.	1			35.00
36.00	If line 34 is Y, enter the total amount of malpractice premiums paid in column 1, the total amount of paid losses in column 2, and the total amount of self-insurance paid in column 3.	541,831	0	0	36.00
37.00	Are malpractice premiums and paid losses reported in other than the A&G cost center?	N			37.00

LOWER OF COST OR CHARGE EXEMPTION

		PART A	PART B		
		1.00	2.00		
40.00	Did the SNF qualify for an exemption from the application of the lower of costs or charges?	N	N		40.00
41.00	Did the SNF-based HHA qualify for an exemption from the application of the lower of costs or charges?	N	N		41.00

FINANCIAL STATEMENTS

		1.00	2.00	3.00	
50.00	COLUMN 1: Were the financial statements prepared by a CPA? COLUMN 2: If column 1 is Y, enter "A" for audited, "C" for complied, or "R" for reviewed in column 2. COLUMN 3: If complete copy of the financial statements not submitted with cost report, enter date available.	Y	A	05/29/2026	50.00
51.00	Do total expenses and total revenues reported on the cost report differ from those on the filed financial statements? If "Y", submit a reconciliation.	N			51.00

BAD DEBTS

		1.00	
52.00	Is the SNF seeking reimbursement for Medicare bad debts?	N	52.00
53.00	If line 52 is Y, did the SNF change its bad debt collection policy during this cost reporting period?	N	53.00
54.00	If line 52 is Y, did the SNF waive patient deductibles and/or coinsurance?	N	54.00

PS&R REPORT DATA

		Description	PART A Y/N	PART A DATE	PART B Y/N	PART B DATE	
		0	1.00	2.00	3.00	4.00	
55.00	Is this cost report prepared using only the PS&R? If either column 1 or 3 is Y, in columns 2 and 4 from the PS&R used to prepare this cost report, enter the 55 "Paid Claims Verified Current As Of" date, if present, or the paid-through date. (see instructions)		Y	05/30/2026	Y	05/30/2026	55.00
56.00	Is this cost report prepared using the PS&R for totals and the provider's records for allocation? If either column 1 or 3 is Y, in columns 2 and 4, enter the "Paid Claims Verified Current As Of" date, if present, or the paid-through date. (see instructions)		N		N		56.00
57.00	If line 55 or 56 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?		N		N		57.00
58.00	If line 55 or 56 is Y, were adjustments made to PS&R data for corrections of other PS&R Report information?		N		N		58.00

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IDENTIFICATION DATA **Worksheet S-2**

PS&R REPORT DATA

		Description	PART A Y/N	PART A DATE	PART B Y/N	PART B DATE	
		0	1.00	2.00	3.00	4.00	
59.00	If line 55 or 56 is Y, were adjustments made to PS&R data for other reasons? If Y, describe the other adjustment:		N		N		59.00
60.00	Is this cost report prepared using only the provider's records?		N		N		60.00

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IDENTIFICATION DATA **Worksheet S-2**

COST REPORT PREPARER CONTACT INFORMATION

		FIRST NAME	LAST NAME	TITLE	
		1.00	2.00	3.00	
70.00	PREPARER	DEANDRA	FALLON	DIRECTOR	70.00
		NAME			
		1.00			
71.00	EMPLOYER	BAKER TILLY ADVISORY GROUP, LP			71.00
		TELEPHONE NUMBER	EMAIL ADDRESS		
		1.00	2.00		
72.00	CONTACT INFORMATION	570-820-0301	DEANDRAFALLON@BAKERTILLY.COM		72.00

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STATISTICAL DATA

Worksheet S-3
Part I

PART I - VISITS AND CENSUS DATA

				INPATIENT DAYS					DISCHARGES					
		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	SNF - FFS	110	40,150	0	8,727	702	12,809	**36,296**	0	373	3	135	**511**	1.00
2.00	SNF - HMO			0	2,841	11,217			0	130	36	0	**166**	2.00
3.00	NF - FFS	0	0	0		0	0	**0**	0		0	0	**0**	3.00
4.00	NF - HMO			0		0			0		0	0	**0**	4.00
5.00	ICF/IID	0	0	0		0	0	**0**	0		0	0	**0**	5.00
6.00	HOSPICE	0	0	0	0	0	0	**0**	0	0	0	0	**0**	6.00
7.00	TOTAL	**110**	**40,150**	**0**	**11,568**	**11,919**	**12,809**	**36,296**	**0**	**503**	**39**	**135**	**677**	7.00

PART I - VISITS AND CENSUS DATA

		AVERAGE LENGTH OF STAY					ADMISSIONS					FTE		
		TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	TITLE V	TITLE XVIII	TITLE XIX	OTHER	TOTAL	EMPLOYEE	NON-PAID	
		13.00	14.00	15.00	16.00	17.00	18.00	19.00	20.00	21.00	22.00	23.00	24.00	
1.00	SNF - FFS	0.00	23.40	234.00	94.88	**71.03**	0	435	1	84	**520**	294.86	0.00	1.00
2.00	SNF - HMO	0.00	21.85	311.58			0	141	14	0	**155**			2.00
3.00	NF - FFS	0.00		0.00	0.00	**0.00**	0		0	0	**0**	0.00	0.00	3.00
4.00	NF - HMO	0.00		0.00			0		0	0	**0**			4.00
5.00	ICF/IID	0.00		0.00	0.00	**0.00**	0		0	0	**0**	0.00	0.00	5.00
6.00	HOSPICE											0.00	0.00	6.00
7.00	TOTAL													7.00

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STATISTICAL DATA

Worksheet S-3
Part II

PART II - SNF WAGE INDEX - DIRECT SALARIES

		AMOUNT REPORTED	RECLASS-IFICATIONS	ADJUSTMENTS	TOTAL	PAID HOURS	AVERAGE HOURLY WAGE	
		1.00	2.00	3.00	4.00	5.00	6.00	
SALARIES								
1.00	TOTAL SALARY (SEE INSTRUCTIONS)	18,002,777	0	0	**18,002,777**	613,315.00	29.35	1.00
2.00	PHYSICIAN SALARIES-PART A	0	0	0	**0**	0.00	0.00	2.00
3.00	PHYSICIAN SALARIES-PART B	0	0	0	**0**	0.00	0.00	3.00
4.00	HOME OFFICE PERSONNEL	0	0	0	**0**	0.00	0.00	4.00
5.00	SUM OF LINES 2 THROUGH 4	**0**	**0**	**0**	**0**	**0.00**	0.00	5.00
6.00	REVISED WAGES (LINE 1 MINUS LINE 5)	18,002,777	0	0	**18,002,777**	613,315.00	29.35	6.00
7.00	HOME HEALTH AGENCY	0	0	0	**0**	0.00	0.00	7.00
8.00	HOSPICE	0	0	0	**0**	0.00	0.00	8.00
9.00	OTHER EXCLUDED AREAS	1,607,282	0	0	**1,607,282**	49,329.00	32.58	9.00
10.00	SUBTOTAL EXCLUDED SALARY (SUM OF LINES 7 THROUGH 9)	**1,607,282**	**0**	**0**	**1,607,282**	**49,329.00**	32.58	10.00
11.00	TOTAL ADJUSTED SALARIES (LINE 6 MINUS LINE 10)	**16,395,495**	**0**	**0**	**16,395,495**	**563,986.00**	29.07	11.00
OTHER WAGES AND RELATED COST								
12.00	CONTRACT LABOR: PATIENT RELATED & MGMT	609,716	0	0	**609,716**	14,661.00	41.59	12.00
13.00	CONTRACT LABOR: PHYSICIAN SERVICES-PART A	30,193	0	0	**30,193**	216.00	139.78	13.00
14.00	HOME OFFICE SALARIES AND WAGE RELATED COSTS	0	0	0	**0**	0.00	0.00	14.00
WAGE RELATED COSTS								
15.00	WAGE RELATED COSTS CORE (SEE PT.IV)	4,550,051	0	0	**4,550,051**			15.00
16.00	WAGE RELATED COSTS (EXCLUDED UNITS)	406,227	0	0	**406,227**			16.00
17.00	PHYSICIANS PART A - WRC	0	0	0	**0**			17.00
18.00	PHYSICIANS PART B - WRC	0	0	0	**0**			18.00
19.00	TOTAL ADJUSTED WAGE RELATED COST (SEE INSTRUCTIONS)	**4,143,824**	**0**	**0**	**4,143,824**			19.00

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STATISTICAL DATA

Worksheet S-3
Part III

PART III - SNF WAGE INDEX - OVERHEAD COST - DIRECT SALARIES

		WKST A LINE NUMBER	AMOUNT REPORTED	RECLASS OF SALARIES	ADJUSTED SALARIES	TOTAL	PAID HOURS	AVERAGE HOURLY WAGE	
		0	1.00	2.00	3.00	4.00	5.00	6.00	
1.00	EMPLOYEE BENEFITS DEPARTMENT	3.00	0	0	0	**0**	0.00	0.00	1.00
2.00	ADMINISTRATIVE AND GENERAL	4.00	1,675,368	0	0	**1,675,368**	34,603.00	48.42	2.00
3.00	PLANT OP, MAINT & REPAIRS	5.00	492,586	0	0	**492,586**	20,118.00	24.48	3.00
4.00	LAUNDRY AND LINEN SERVICE	6.00	253,378	0	0	**253,378**	13,954.00	18.16	4.00
5.00	HOUSEKEEPING	7.00	1,110,921	0	0	**1,110,921**	55,624.00	19.97	5.00
6.00	DIETARY	8.00	3,227,161	0	0	**3,227,161**	152,104.00	21.22	6.00
7.00	NURSING ADMINISTRATION	9.00	680,191	0	0	**680,191**	18,171.00	37.43	7.00
8.00	CENTRAL SERVICES AND SUPPLY	10.00	0	0	0	**0**	0.00	0.00	8.00
9.00	PHARMACY	11.00	0	0	0	**0**	0.00	0.00	9.00
10.00	MEDICAL RECORDS	12.00	0	0	0	**0**	0.00	0.00	10.00
11.00	MEDICAL SOCIAL SERVICES	13.00	193,193	0	0	**193,193**	5,208.00	37.10	11.00
12.00	ACTIVITIES PROGRAM	14.00	767,029	0	0	**767,029**	34,905.00	21.97	12.00
13.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	15.00	0	0	0	**0**	0.00	0.00	13.00
14.00	TRAINING AND IN-SERVICE EDUCATION	16.00	0	0	0	**0**	0.00	0.00	14.00
15.00	PATIENT TRANSPORTATION PART A	17.00	0	0	0	**0**	0.00	0.00	15.00
16.00	OTHER GENERAL SERVICE	18.00	0	0	0	**0**	0.00	0.00	16.00

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STATISTICAL DATA

Worksheet S-3
Part IV

PART IV - SNF WAGE RELATED COSTS			
		AMOUNT	
		1.00	
RETIREMENT COST			
1.00	401k EMPLOYER CONTRIBUTIONS	0	1.00
2.00	TAX SHELTERED ANNUITY EMPLOYER CONTRIBUTION	0	2.00
3.00	QUALIFIED AND NON-QUALIFIED PENSION PLAN COST	63,083	3.00
4.00	PRIOR YEAR PENSION SERVICE COST	0	4.00
PLAN ADMINISTRATIVE COSTS			
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 COSTS			
8.00	HEALTH INSURANCE	2,051,918	8.00
9.00	PRESCRIPTION DRUG PLAN	0	9.00
10.00	DENTAL, HEARING AND VISION PLANS	52,075	10.00
11.00	LIFE INSURANCE	0	11.00
12.00	ACCIDENTAL INSURANCE	0	12.00
13.00	DISABILITY INSURANCE	28,486	13.00
14.00	LONG-TERM CARE INSURANCE	0	14.00
15.00	WORKERS' COMPENSATION INSURANCE	747,474	15.00
16.00	RETIREMENT HEALTH CARE COST	0	16.00
TAXES			
17.00	FICA - EMPLOYER'S PORTION ONLY	1,186,641	17.00
18.00	MEDICARE TAXES - EMPLOYER'S PORTION ONLY	278,348	18.00
19.00	UNEMPLOYMENT INSURANCE	142,026	19.00
20.00	STATE OR FEDERAL UNEMPLOYMENT TAXES	0	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	**4,550,051**	24.00

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STATISTICAL DATA

Worksheet S-3
Part V

PART V - SNF REPORTING OF DIRECT CARE EXPENDITURES

		AMOUNT REPORTED	EMPLOYEE WAGE-RELATED COSTS	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	
DIRECT SALARIES							
NURSING EMPLOYEES							
1.00	REGISTERED NURSE	1,648,311	416,528	**2,064,839**	32,590.00	63.36	1.00
2.00	LICENSED PRACTICAL NURSE	1,664,972	420,738	**2,085,710**	43,035.00	48.47	2.00
3.00	CERTIFIED NURSING ASSISTANT	3,124,702	789,612	**3,914,314**	121,233.00	32.29	3.00
4.00	TOTAL NURSING EXPENDITURES	**6,437,985**	**1,626,878**	**8,064,863**	**196,858.00**	40.97	4.00
5.00	PHYSICAL THERAPIST	396,910	100,299	**497,209**	8,277.00	60.07	5.00
6.00	PHYSICAL THERAPY ASSISTANT	256,072	64,709	**320,781**	6,125.00	52.37	6.00
7.00	OCCUPATIONAL THERAPIST	331,907	83,873	**415,780**	7,572.00	54.91	7.00
8.00	OCCUPATIONAL THERAPY ASSISTANT	151,922	38,391	**190,313**	4,029.00	47.24	8.00
9.00	SPEECH-LANGUAGE PATHOLOGIST	115,689	29,235	**144,924**	2,227.00	65.08	9.00
10.00	THERAPY AIDES AND STUDENTS	0	0	**0**	0.00	0.00	10.00
11.00	RESPIRATORY THERAPIST	88,710	22,417	**111,127**	2,100.00	52.92	11.00
12.00	OTHER MEDICAL STAFF	115,252	29,124	**144,376**	2,112.00	68.36	12.00
CONTRACT LABOR							
NURSING EMPLOYEES							
15.00	REGISTERED NURSE	495	0	**495**	8.00	61.88	15.00
16.00	LICENSED PRACTICAL NURSE	287,459	0	**287,459**	5,699.00	50.44	16.00
17.00	CERTIFIED NURSING ASSISTANT	321,762	0	**321,762**	8,954.00	35.94	17.00
18.00	TOTAL NURSING EXPENDITURES	**609,716**	**0**	**609,716**	**14,661.00**	41.59	18.00
TECHNICAL/PROFESSIONAL EMPLOYEES							
19.00	PHYSICAL THERAPIST	0	0	**0**	0.00	0.00	19.00
20.00	PHYSICAL THERAPY ASSISTANT	0	0	**0**	0.00	0.00	20.00
21.00	OCCUPATIONAL THERAPIST	0	0	**0**	0.00	0.00	21.00
22.00	OCCUPATIONAL THERAPY ASSISTANT	0	0	**0**	0.00	0.00	22.00
23.00	SPEECH-LANGUAGE PATHOLOGIST	0	0	**0**	0.00	0.00	23.00
24.00	THERAPY AIDES AND STUDENTS	0	0	**0**	0.00	0.00	24.00
25.00	RESPIRATORY THERAPIST	0	0	**0**	0.00	0.00	25.00
26.00	OTHER MEDICAL STAFF	30,193	0	**30,193**	216.00	139.78	26.00
HOME OFFICE/CHAIN ORGANIZATION							
NURSING EMPLOYEES							
29.00	REGISTERED NURSE	0	0	**0**	0.00	0.00	29.00
30.00	LICENSED PRACTICAL NURSE	0	0	**0**	0.00	0.00	30.00
31.00	CERTIFIED NURSING ASSISTANT	0	0	**0**	0.00	0.00	31.00
32.00	TOTAL NURSING EXPENDITURES	**0**	**0**	**0**	**0.00**	0.00	32.00
TECHNICAL/PROFESSIONAL EMPLOYEES							
33.00	PHYSICAL THERAPIST	0	0	**0**	0.00	0.00	33.00
34.00	PHYSICAL THERAPY ASSISTANT	0	0	**0**	0.00	0.00	34.00
35.00	OCCUPATIONAL THERAPIST	0	0	**0**	0.00	0.00	35.00
36.00	OCCUPATIONAL THERAPY ASSISTANT	0	0	**0**	0.00	0.00	36.00
37.00	SPEECH-LANGUAGE PATHOLOGIST	0	0	**0**	0.00	0.00	37.00
38.00	THERAPY AIDES AND STUDENTS	0	0	**0**	0.00	0.00	38.00
39.00	RESPIRATORY THERAPIST	0	0	**0**	0.00	0.00	39.00
40.00	OTHER MEDICAL STAFF	0	0	**0**	0.00	0.00	40.00

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RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES **Worksheet A**

		Cost Center Description	SALARIES & WAGES	CONTRACT LABOR COSTS	LABOR SUBTOTAL	OTHER COSTS	SUBTOTAL	
			1.00	2.00	3.00	4.00	5.00	
GENERAL SERVICE COST CENTERS								
1.00	00100	CAPITAL RELATED-BUILDINGS & FIXTURES				7,151,058	**7,151,058**	1.00
2.00	00200	CAPITAL RELATED-MOVABLE EQUIPMENT				0	**0**	2.00
3.00	00300	EMPLOYEE BENEFITS DEPARTMENT	0	0	**0**	4,550,051	**4,550,051**	3.00
4.00	00400	ADMINISTRATIVE AND GENERAL	1,675,368	718,050	**2,393,418**	2,850,937	**5,244,355**	4.00
5.00	00500	PLANT OP, MAINT. & REPAIRS	492,586	0	**492,586**	2,840,684	**3,333,270**	5.00
6.00	00600	LAUNDRY AND LINEN SERVICE	253,378	8,522	**261,900**	58,036	**319,936**	6.00
7.00	00700	HOUSEKEEPING	1,110,921	9,337	**1,120,258**	99,441	**1,219,699**	7.00
8.00	00800	DIETARY	3,227,161	89,056	**3,316,217**	2,908,244	**6,224,461**	8.00
9.00	00900	NURSING ADMINISTRATION	680,191	0	**680,191**	0	**680,191**	9.00
10.00	01000	CENTRAL SERVICES AND SUPPLY	0	0	**0**	528,086	**528,086**	10.00
11.00	01100	PHARMACY	0	0	**0**	80,256	**80,256**	11.00
12.00	01200	MEDICAL RECORDS	0	30,000	**30,000**	0	**30,000**	12.00
13.00	01300	MEDICAL SOCIAL SERVICES	193,193	0	**193,193**	3,840	**197,033**	13.00
14.00	01400	ACTIVITIES PROGRAM	767,029	17,722	**784,751**	276,806	**1,061,557**	14.00
15.00	01500	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	**0**	0	**0**	15.00
16.00	01600	TRAINING AND IN-SERVICE EDUCATION	0	0	**0**	0	**0**	16.00
17.00	01700	PATIENT TRANSPORTATION PART A	0	0	**0**	0	**0**	17.00
18.00	01800	ACTIVITIES	0	0	**0**	0	**0**	18.00
INPATIENT ROUTINE SERVICE COST CENTERS								
25.00	02500	SKILLED NURSING FACILITY	6,539,206	611,150	**7,150,356**	217,914	**7,368,270**	25.00
26.00	02600	NURSING FACILITY	0	0	**0**	0	**0**	26.00
27.00	02700	ICF/IID	0	0	**0**	0	**0**	27.00
ANCILLARY SERVICE COST CENTERS								
30.00	03000	RADIOLOGY-DIAGNOSTIC	0	0	**0**	29,132	**29,132**	30.00
31.00	03100	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	**0**	0	**0**	31.00
32.00	03200	LABORATORY	0	0	**0**	34,518	**34,518**	32.00
33.00	03300	INTRAVENOUS THERAPY	0	0	**0**	0	**0**	33.00
34.00	03400	RESPIRATORY THERAPY	0	0	**0**	4,887	**4,887**	34.00
35.00	03500	PHYSICAL THERAPY	1,456,462	132,000	**1,588,462**	31,339	**1,619,801**	35.00
36.00	03600	OCCUPATIONAL THERAPY	0	0	**0**	0	**0**	36.00
37.00	03700	SPEECH LANGUAGE PATHOLOGIST	0	0	**0**	0	**0**	37.00
38.00	03800	AUDIOLOGY	0	0	**0**	0	**0**	38.00
39.00	03900	ELECTROCARDIOLOGY	0	0	**0**	0	**0**	39.00
40.00	04000	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	**0**	0	**0**	40.00
41.00	04100	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	**0**	278,472	**278,472**	41.00
42.00	04200	DRUGS: IV SOLUTIONS	0	0	**0**	0	**0**	42.00
43.00	04300	DENTAL CARE	0	0	**0**	0	**0**	43.00
44.00	04400	APPLIANCES AND EQUIPMENT	0	0	**0**	0	**0**	44.00
45.00	04500	BLOOD AND BLOOD PRODUCTS	0	0	**0**	0	**0**	45.00
46.00	04600	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	**0**	0	**0**	46.00
47.00	04700	OTHER ANCILLARY SERVICE COST	0	0	**0**	0	**0**	47.00
OUTPATIENT SERVICE COST CENTERS								
60.00	06000	SCREENING & PREVENTIVE SERVICES	0	0	**0**	0	**0**	60.00
61.00	06100	OUTPATIENT LABORATORY	0	0	**0**	0	**0**	61.00
62.00	06200	PORTABLE X-RAY SERVICES	0	0	**0**	0	**0**	62.00
63.00	06300	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	**0**	0	**0**	63.00
64.00	06400	OTHER OUTPATIENT SERVICE COST	0	0	**0**	0	**0**	64.00
OUTPATIENT REIMBURSABLE COST CENTERS								
70.00	07000	HOME HEALTH AGENCY	0	0	**0**	0	**0**	70.00
71.00	07100	AMBULANCE	0	0	**0**	0	**0**	71.00
72.00	07200	HOSPICE	0	0	**0**	0	**0**	72.00
73.00	07300	CORF	0	0	**0**	0	**0**	73.00
74.00	07400	OPT	0	0	**0**	0	**0**	74.00
75.00	07500	OOT	0	0	**0**	0	**0**	75.00
76.00	07600	OSP	0	0	**0**	0	**0**	76.00

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RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES **Worksheet A**

		Cost Center Description	SALARIES & WAGES	CONTRACT LABOR COSTS	LABOR SUBTOTAL	OTHER COSTS	SUBTOTAL	
			1.00	2.00	3.00	4.00	5.00	
77.00	07700	OTHER OUTPATIENT REIMBURSABLE COST	0	0	**0**	0	**0**	77.00
COST REIMBURSED SERVICES COST CENTERS								
80.00	08000	PREVENTIVE VACCINES				0	**0**	80.00
81.00	08100	OTHER COST REIMBURSED SERVICE COST	0	0	**0**	0	**0**	81.00
89.00		SUBTOTAL	**16,395,495**	**1,615,837**	**18,011,332**	**21,943,701**	**39,955,033**	89.00
NONREIMBURSABLE COST CENTERS								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	**0**	0	**0**	90.00
91.00	09100	NONPAID WORKERS	0	0	**0**	0	**0**	91.00
92.00	09200	PHYSICIAN PRIVATE OFFICES	0	0	**0**	0	**0**	92.00
93.00	09300	BARBER AND BEAUTY SHOP	0	0	**0**	0	**0**	93.00
93.01	09301	ALU/ILU	1,607,282	188,705	**1,795,987**	744,173	**2,540,160**	93.01
93.02	09302	NONREIMBURSABLE	0	0	**0**	0	**0**	93.02
100.00		TOTAL	**18,002,777**	**1,804,542**	**19,807,319**	**22,687,874**	**42,495,193**	100.00

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RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES **Worksheet A**

		Cost Center Description	RECLASS-IFICATIONS	RECLASSIFIED TRIAL BALANCE	ADJUSTMENTS	EXPENSES FOR COST ALLOCATION		
			6.00	7.00	8.00	9.00		
GENERAL SERVICE COST CENTERS								
1.00	00100	CAPITAL RELATED-BUILDINGS & FIXTURES	0	**7,151,058**	-1,396,799	**5,754,259**		1.00
2.00	00200	CAPITAL RELATED-MOVABLE EQUIPMENT	0	**0**	0	**0**		2.00
3.00	00300	EMPLOYEE BENEFITS DEPARTMENT	0	**4,550,051**	0	**4,550,051**		3.00
4.00	00400	ADMINISTRATIVE AND GENERAL	0	**5,244,355**	-467,307	**4,777,048**		4.00
5.00	00500	PLANT OP, MAINT. & REPAIRS	0	**3,333,270**	-62	**3,333,208**		5.00
6.00	00600	LAUNDRY AND LINEN SERVICE	0	**319,936**	0	**319,936**		6.00
7.00	00700	HOUSEKEEPING	0	**1,219,699**	0	**1,219,699**		7.00
8.00	00800	DIETARY	0	**6,224,461**	-231,464	**5,992,997**		8.00
9.00	00900	NURSING ADMINISTRATION	0	**680,191**	0	**680,191**		9.00
10.00	01000	CENTRAL SERVICES AND SUPPLY	0	**528,086**	0	**528,086**		10.00
11.00	01100	PHARMACY	0	**80,256**	0	**80,256**		11.00
12.00	01200	MEDICAL RECORDS	0	**30,000**	0	**30,000**		12.00
13.00	01300	MEDICAL SOCIAL SERVICES	0	**197,033**	0	**197,033**		13.00
14.00	01400	ACTIVITIES PROGRAM	0	**1,061,557**	0	**1,061,557**		14.00
15.00	01500	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	**0**	0	**0**		15.00
16.00	01600	TRAINING AND IN-SERVICE EDUCATION	0	**0**	0	**0**		16.00
17.00	01700	PATIENT TRANSPORTATION PART A	0	**0**	0	**0**		17.00
18.00	01800	ACTIVITIES	0	**0**	0	**0**		18.00
INPATIENT ROUTINE SERVICE COST CENTERS								
25.00	02500	SKILLED NURSING FACILITY	93,037	**7,461,307**	-28,065	**7,433,242**		25.00
26.00	02600	NURSING FACILITY	0	**0**	0	**0**		26.00
27.00	02700	ICF/IID	0	**0**	0	**0**		27.00
ANCILLARY SERVICE COST CENTERS								
30.00	03000	RADIOLOGY-DIAGNOSTIC	0	**29,132**	0	**29,132**		30.00
31.00	03100	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	**0**	0	**0**		31.00
32.00	03200	LABORATORY	0	**34,518**	0	**34,518**		32.00
33.00	03300	INTRAVENOUS THERAPY	0	**0**	0	**0**		33.00
34.00	03400	RESPIRATORY THERAPY	-4,887	**0**	0	**0**		34.00
35.00	03500	PHYSICAL THERAPY	-746,510	**873,291**	0	**873,291**		35.00
36.00	03600	OCCUPATIONAL THERAPY	530,690	**530,690**	0	**530,690**		36.00
37.00	03700	SPEECH LANGUAGE PATHOLOGIST	127,110	**127,110**	0	**127,110**		37.00
38.00	03800	AUDIOLOGY	0	**0**	0	**0**		38.00
39.00	03900	ELECTROCARDIOLOGY	0	**0**	0	**0**		39.00
40.00	04000	MEDICAL SUPPLIES CHARGED TO PATIENTS	560	**560**	0	**560**		40.00
41.00	04100	DRUGS: DRUGS CHARGED TO PATIENTS	-3,818	**274,654**	0	**274,654**		41.00
42.00	04200	DRUGS: IV SOLUTIONS	0	**0**	0	**0**		42.00
43.00	04300	DENTAL CARE	0	**0**	0	**0**		43.00
44.00	04400	APPLIANCES AND EQUIPMENT	0	**0**	0	**0**		44.00
45.00	04500	BLOOD AND BLOOD PRODUCTS	0	**0**	0	**0**		45.00
46.00	04600	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	**0**	0	**0**		46.00
47.00	04700	OTHER ANCILLARY SERVICE COST	0	**0**	0	**0**		47.00
OUTPATIENT SERVICE COST CENTERS								
60.00	06000	SCREENING & PREVENTIVE SERVICES	0	**0**	0	**0**		60.00
61.00	06100	OUTPATIENT LABORATORY	0	**0**	0	**0**		61.00
62.00	06200	PORTABLE X-RAY SERVICES	0	**0**	0	**0**		62.00
63.00	06300	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	**0**	0	**0**		63.00
64.00	06400	OTHER OUTPATIENT SERVICE COST	0	**0**	0	**0**		64.00
OUTPATIENT REIMBURSABLE COST CENTERS								
70.00	07000	HOME HEALTH AGENCY	0	**0**	0	**0**		70.00
71.00	07100	AMBULANCE	0	**0**	0	**0**		71.00
72.00	07200	HOSPICE	0	**0**	0	**0**		72.00
73.00	07300	CORF	0	**0**	0	**0**		73.00
74.00	07400	OPT	0	**0**	0	**0**		74.00
75.00	07500	OOT	0	**0**	0	**0**		75.00

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RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES **Worksheet A**

		Cost Center Description	RECLASS-IFICATIONS	RECLASSIFIED TRIAL BALANCE	ADJUSTMENTS	EXPENSES FOR COST ALLOCATION		
			6.00	7.00	8.00	9.00		
76.00	07600	OSP	0	**0**	0	**0**		76.00
77.00	07700	OTHER OUTPATIENT REIMBURSABLE COST	0	**0**	0	**0**		77.00
COST REIMBURSED SERVICES COST CENTERS								
80.00	08000	PREVENTIVE VACCINES	3,818	**3,818**	0	**3,818**		80.00
81.00	08100	OTHER COST REIMBURSED SERVICE COST	0	**0**	0	**0**		81.00
89.00		SUBTOTAL	**0**	**39,955,033**	**-2,123,697**	**37,831,336**		89.00
NONREIMBURSABLE COST CENTERS								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	**0**	0	**0**		90.00
91.00	09100	NONPAID WORKERS	0	**0**	0	**0**		91.00
92.00	09200	PHYSICIAN PRIVATE OFFICES	0	**0**	0	**0**		92.00
93.00	09300	BARBER AND BEAUTY SHOP	0	**0**	0	**0**		93.00
93.01	09301	ALU/ILU	0	**2,540,160**	0	**2,540,160**		93.01
93.02	09302	NONREIMBURSABLE	0	**0**	0	**0**		93.02
100.00		TOTAL	**0**	**42,495,193**	**-2,123,697**	**40,371,496**		100.00

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RECLASSIFICATIONS **Worksheet A-6**

	INCREASES				DECREASES				
	COST CENTER	LINE #	SALARY	OTHER	COST CENTER	LINE #	SALARY	OTHER	
	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	
A - TO RECLASS THERAPY									
1.00	OCCUPATIONAL THERAPY	36.00	483,829	0	PHYSICAL THERAPY	35.00	688,228	0	1.00
2.00	SPEECH LANGUAGE PATHOLOGIST	37.00	115,689	0		0.00	0	0	2.00
3.00	SKILLED NURSING FACILITY	25.00	88,710	0		0.00	0	0	3.00
B - RECLASS ANCILLARY									
1.00	SKILLED NURSING FACILITY	25.00	0	4,887	RESPIRATORY THERAPY	34.00	0	4,887	1.00
2.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	40.00	0	560	SKILLED NURSING FACILITY	25.00	0	560	2.00
C - VACCINE COSTS									
1.00	PREVENTIVE VACCINES	80.00	0	3,818	DRUGS: DRUGS CHARGED TO PATIENTS	41.00	0	3,818	1.00
D - THERAPY DIRECTOR									
1.00	OCCUPATIONAL THERAPY	36.00	46,861	0	PHYSICAL THERAPY	35.00	58,282	0	1.00
2.00	SPEECH LANGUAGE PATHOLOGIST	37.00	11,421	0		0.00	0	0	2.00
GRAND TOTAL									
500.00	**TOTAL RECLASSIFICATIONS**		**746,510**	**9,265**			**746,510**	**9,265**	500.00

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RECONCILIATION OF CAPITAL COSTS CENTERS **Worksheet A-7**

PART I - ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES

			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	
1.00	LAND	6,316,248	0	0	**0**	0	6,316,248	0	1.00
2.00	LAND IMPROVEMENTS	1,744,553	69,541	0	**69,541**	0	1,814,094	0	2.00
3.00	BUILDINGS AND FIXTURES	93,037,691	1,878,705	0	**1,878,705**	0	94,916,396	0	3.00
4.00	BUILDING IMPROVEMENTS	0	0	0	**0**	0	0	0	4.00
5.00	FIXED EQUIPMENT	11,027,289	415,601	0	**415,601**	0	11,442,890	0	5.00
6.00	MOVABLE EQUIPMENT	2,503,093	153,968	0	**153,968**	0	2,657,061	0	6.00
7.00	SUBTOTAL	**114,628,874**	**2,517,815**	**0**	**2,517,815**	**0**	**117,146,689**	**0**	7.00
8.00	RECONCILING ITEMS	0	0	0	**0**	0	0	0	8.00
9.00	TOTAL	**114,628,874**	**2,517,815**	**0**	**2,517,815**	**0**	**117,146,689**	**0**	9.00

PART II - RECONCILIATION OF CAPITAL COST CENTERS (SUMMARY OF CAPITAL)

		DEPRECIATION	LEASE	INTEREST	INSURANCE	TAXES	OTHER CAPITAL RELATED COSTS	TOTAL	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	
1.00	CAPITAL RELATED COSTS - BUILDINGS & FIXTURES	3,654,546	0	1,159,388	0	864,864	75,461	**5,754,259**	1.00
2.00	CAPITAL RELATED COSTS - MOVABLE EQUIPMENT	0	0	0	0	0	0	**0**	2.00
3.00	TOTAL	**3,654,546**	**0**	**1,159,388**	**0**	**864,864**	**75,461**	**5,754,259**	3.00

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ADJUSTMENTS TO EXPENSES

Worksheet A-8

				WORKSHEET A		
	DESCRIPTION OF ADJUSTMENT	BASIS	AMOUNT	COST CENTER	LINE NO.	
	1.00	2.00	3.00	4.00	5.00	
1.00	INVESTMENT INCOME ON RESTRICTED FUNDS (CMS PUB. 15-1, CHAPTER 2)	B	-1,353,579	CAPITAL RELATED-BUILDINGS & FIXTURES	1.00	1.00
2.00	TRADE, QUANTITY, TIME, AND OTHER DISCOUNTS ON PURCHASES (CMS PUB. 15-1, CHAPTER 8)		0		0.00	2.00
3.00	REBATES AND REFUNDS OF EXPENSES (CMS PUB. 15-1, CHAPTER 8)		0		0.00	3.00
4.00	RENTAL OF PROVIDER SPACE BY SUPPLIERS (CMS PUB. 15-1, CHAPTER 8)		0		0.00	4.00
5.00	TELEPHONE SERVICES (CMS PUB. 15-1, CHAPTER 21)	B	-6,172	ADMINISTRATIVE AND GENERAL	4.00	5.00
6.00	TELEVISION AND RADIO SERVICES (CMS PUB. 15-1, CHAPTER 21)	B	-62	PLANT OP, MAINT. & REPAIRS	5.00	6.00
7.00	PARKING LOT (CMS PUB. 15-1, CHAPTER 21)		0		0.00	7.00
8.00	REMUNERATION APPLICABLE TO PROVIDER-BASED PHYSICIAN ADJUSTMENT	A-8-2	0			8.00
9.00	SALE OF SCRAP, WASTE, ETC. (CMS PUB. 15-1, CHAPTER 23)		0		0.00	9.00
10.00	RELATED ORGANIZATION AND HOME OFFICE COST TRANSACTIONS (CMS PUB. 15-1, CHAPTER 10)	A-8-1	0			10.00
11.00	LAUNDRY AND LINEN SERVICE		0		0.00	11.00
12.00	REVENUE - EMPLOYEE MEALS	B	-136,883	DIETARY	8.00	12.00
13.00	COST OF MEALS - GUESTS		0		0.00	13.00
14.00	SALE OF MEDICAL SUPPLIES TO OTHER THAN PATIENTS		0		0.00	14.00
15.00	SALE OF DRUGS TO OTHER THAN PATIENTS		0		0.00	15.00
16.00	REVENUE - COPYING COSTS OF MEDICAL RECORDS AND ABSTRACTS		0		0.00	16.00
17.00	VENDING MACHINES		0		0.00	17.00
18.00	INCOME FROM IMPOSITION OF INTEREST, FINANCE, OR PENALTY CHARGES (CMS PUB. 15-1, CHAPTER 21)		0		0.00	18.00
19.00	INTEREST EXPENSE ON MEDICARE OVERPAYMENTS AND BORROWINGS TO REPAY MEDICARE OVERPAYMENTS		0		0.00	19.00
20.00	DEPRECIATION--BUILDINGS AND FIXTUES		0	CAPITAL RELATED-BUILDINGS & FIXTURES	1.00	20.00
21.00	DEPRECIATION--MOVABLE EQUIPMENT		0	CAPITAL RELATED-MOVABLE EQUIPMENT	2.00	21.00
22.00	SHORT TERM INPATIENT HOSPICE CARE		0		0.00	22.00
23.00	HOSPICE NON-CORE CONTRACTED SERVICES		0		0.00	23.00
24.00	MISCELLANEOUS INCOME	B	-11,856	ADMINISTRATIVE AND GENERAL	4.00	24.00
24.02	MISCELLANEOUS INCOME	B	-43,220	CAPITAL RELATED-BUILDINGS & FIXTURES	1.00	24.02
24.03	PHYSICIAN PROFESSIONAL FEES	A	-28,065	SKILLED NURSING FACILITY	25.00	24.03
24.04	NON-ALLOWABLE ADMIN	A	-383,815	ADMINISTRATIVE AND GENERAL	4.00	24.04
25.00	DEVELOPMENT EXPENSE	A	-65,464	ADMINISTRATIVE AND GENERAL	4.00	25.00
26.00	PY EXPENSES	A	-94,581	DIETARY	8.00	26.00
100.00	**TOTAL**		**-2,123,697**			100.00

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ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B
Part I

	Cost Center Description	NET EXPENSES FOR COST ALLOCATION	CRC - B&F	CRC - ME	EMPLOYEE BENEFITS DEPARTMENT	Subtotal	ADMINISTRATIVE AND GENERAL	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	3.00	3A	4.00	5.00	6.00	
GENERAL SERVICE COST CENTERS										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	5,754,259	5,754,259							1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT	0		0						2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT	4,550,051	0	0	4,550,051					3.00
4.00	ADMINISTRATIVE AND GENERAL	4,777,048	0	0	423,436	**5,200,484**	5,200,484			4.00
5.00	PLANT OP, MAINT. & REPAIRS	3,333,208	0	0	124,497	**3,457,705**	511,267	3,968,972		5.00
6.00	LAUNDRY AND LINEN SERVICE	319,936	0	0	64,039	**383,975**	56,776	0	440,751	6.00
7.00	HOUSEKEEPING	1,219,699	0	0	280,776	**1,500,475**	221,865	0	0	7.00
8.00	DIETARY	5,992,997	0	0	815,639	**6,808,636**	1,006,745	0	0	8.00
9.00	NURSING ADMINISTRATION	680,191	0	0	171,913	**852,104**	125,995	0	0	9.00
10.00	CENTRAL SERVICES AND SUPPLY	528,086	0	0	0	**528,086**	78,084	0	0	10.00
11.00	PHARMACY	80,256	0	0	0	**80,256**	11,867	0	0	11.00
12.00	MEDICAL RECORDS	30,000	0	0	0	**30,000**	4,436	0	0	12.00
13.00	MEDICAL SOCIAL SERVICES	197,033	0	0	48,828	**245,861**	36,354	0	0	13.00
14.00	ACTIVITIES PROGRAM	1,061,557	0	0	193,860	**1,255,417**	185,630	0	0	14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	**0**	0	0	0	15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	**0**	0	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	**0**	0	0	0	17.00
18.00	ACTIVITIES	0	0	0	0	**0**	0	0	0	18.00
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	7,433,242	1,077,341	0	1,675,146	**10,185,729**	1,506,083	743,091	325,274	25.00
26.00	NURSING FACILITY	0	0	0	0	**0**	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	**0**	0	0	0	27.00
ANCILLARY SERVICE COST CENTERS										
30.00	RADIOLOGY-DIAGNOSTIC	29,132	0	0	0	**29,132**	4,308	0	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	**0**	0	0	0	31.00
32.00	LABORATORY	34,518	0	0	0	**34,518**	5,104	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	**0**	0	0	0	33.00
34.00	RESPIRATORY THERAPY	0	0	0	0	**0**	0	0	0	34.00
35.00	PHYSICAL THERAPY	873,291	0	0	179,435	**1,052,726**	155,659	0	0	35.00
36.00	OCCUPATIONAL THERAPY	530,690	0	0	134,128	**664,818**	98,302	0	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	127,110	0	0	32,126	**159,236**	23,545	0	0	37.00
38.00	AUDIOLOGY	0	0	0	0	**0**	0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	**0**	0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	560	0	0	0	**560**	83	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	274,654	0	0	0	**274,654**	40,611	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	**0**	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	**0**	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	**0**	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	**0**	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	**0**	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	**0**	0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	**0**	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	**0**	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	**0**	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	**0**	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	**0**	0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY	0	0	0	0	**0**	0	0	0	70.00

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ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B
Part I

	Cost Center Description	NET EXPENSES FOR COST ALLOCATION	CRC - B&F	CRC - ME	EMPLOYEE BENEFITS DEPARTMENT	Subtotal	ADMINISTRATIVE AND GENERAL	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	3.00	3A	4.00	5.00	6.00	
71.00	AMBULANCE	0	0	0	0	**0**	0	0	0	71.00
72.00	HOSPICE	0	0	0	0	**0**	0	0	0	72.00
73.00	CORF	0	0	0	0	**0**	0	0	0	73.00
74.00	OPT	0	0	0	0	**0**	0	0	0	74.00
75.00	OOT	0	0	0	0	**0**	0	0	0	75.00
76.00	OSP	0	0	0	0	**0**	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	**0**	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	3,818	0	0	0	**3,818**	565	0	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	**0**	0	0	0	81.00
89.00	SUBTOTAL	**37,831,336**	**1,077,341**	**0**	**4,143,823**	**32,748,190**	**4,073,279**	**743,091**	**325,274**	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	**0**	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	**0**	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	**0**	0	0	0	92.00
93.00	BARBER AND BEAUTY SHOP	0	0	0	0	**0**	0	0	0	93.00
93.01	ALU/ILU	2,540,160	4,676,918	0	406,228	**7,623,306**	1,127,205	3,225,881	115,477	93.01
93.02	NONREIMBURSABLE	0	0	0	0	**0**	0	0	0	93.02
98.00	CROSS FOOT ADJUSTMENTS									98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	**0**	0	0	0	99.00
100.00	TOTAL	**40,371,496**	**5,754,259**	**0**	**4,550,051**	**40,371,496**	**5,200,484**	**3,968,972**	**440,751**	100.00

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ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B
Part I

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICES	ACTIVITIES PROGRAM	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
GENERAL SERVICE COST CENTERS										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES									1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT									3.00
4.00	ADMINISTRATIVE AND GENERAL									4.00
5.00	PLANT OP, MAINT. & REPAIRS									5.00
6.00	LAUNDRY AND LINEN SERVICE									6.00
7.00	HOUSEKEEPING	1,722,340								7.00
8.00	DIETARY	0	7,815,381							8.00
9.00	NURSING ADMINISTRATION	0	0	978,099						9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	0	606,170					10.00
11.00	PHARMACY	0	0	0	0	92,123				11.00
12.00	MEDICAL RECORDS	0	0	0	0	0	34,436			12.00
13.00	MEDICAL SOCIAL SERVICES	0	0	0	0	0	0	282,215		13.00
14.00	ACTIVITIES PROGRAM	0	0	0	0	0	0	0	1,441,047	14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	0	15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
18.00	ACTIVITIES	0	0	0	0	0	0	0	0	18.00
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	542,598	3,233,830	978,099	605,194	92,123	34,436	282,215	726,924	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	0	0	0	0	27.00
ANCILLARY SERVICE COST CENTERS										
30.00	RADIOLOGY-DIAGNOSTIC	0	0	0	0	0	0	0	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	31.00
32.00	LABORATORY	0	0	0	0	0	0	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	33.00
34.00	RESPIRATORY THERAPY	0	0	0	0	0	0	0	0	34.00
35.00	PHYSICAL THERAPY	0	0	0	0	0	0	0	0	35.00
36.00	OCCUPATIONAL THERAPY	0	0	0	0	0	0	0	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0	0	0	0	0	0	0	37.00
38.00	AUDIOLOGY	0	0	0	0	0	0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00

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ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B
Part I

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICES	ACTIVITIES PROGRAM	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
73.00	CORF	0	0	0	0	0	0	0	0	73.00
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	0	0	0	0	0	0	0	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	**542,598**	**3,233,830**	**978,099**	**605,194**	**92,123**	**34,436**	**282,215**	**726,924**	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	BARBER AND BEAUTY SHOP	0	0	0	0	0	0	0	0	93.00
93.01	ALU/ILU	1,179,742	4,581,551	0	976	0	0	0	714,123	93.01
93.02	NONREIMBURSABLE	0	0	0	0	0	0	0	0	93.02
98.00	CROSS FOOT ADJUSTMENTS									98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	**1,722,340**	**7,815,381**	**978,099**	**606,170**	**92,123**	**34,436**	**282,215**	**1,441,047**	100.00

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ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B
Part I

	Cost Center Description	QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	ACTIVITIES	SUBTOTAL	POST STEPDOWN ADJ	TOTAL		
		15.00	16.00	17.00	18.00	19.00	20.00	21.00		
GENERAL SERVICE COST CENTERS										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES									1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT									3.00
4.00	ADMINISTRATIVE AND GENERAL									4.00
5.00	PLANT OP, MAINT. & REPAIRS									5.00
6.00	LAUNDRY AND LINEN SERVICE									6.00
7.00	HOUSEKEEPING									7.00
8.00	DIETARY									8.00
9.00	NURSING ADMINISTRATION									9.00
10.00	CENTRAL SERVICES AND SUPPLY									10.00
11.00	PHARMACY									11.00
12.00	MEDICAL RECORDS									12.00
13.00	MEDICAL SOCIAL SERVICES									13.00
14.00	ACTIVITIES PROGRAM									14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0								15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0							16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0						17.00
18.00	ACTIVITIES	0	0	0	0					18.00
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	0	0	0	0	19,255,596	0	19,255,596		25.00
26.00	NURSING FACILITY	0	0		0	0	0	0		26.00
27.00	ICF/IID	0	0		0	0	0	0		27.00
ANCILLARY SERVICE COST CENTERS										
30.00	RADIOLOGY-DIAGNOSTIC	0	0		0	33,440	0	33,440		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0		0	0	0	0		31.00
32.00	LABORATORY	0	0		0	39,622	0	39,622		32.00
33.00	INTRAVENOUS THERAPY	0	0		0	0	0	0		33.00
34.00	RESPIRATORY THERAPY	0	0		0	0	0	0		34.00
35.00	PHYSICAL THERAPY	0	0		0	1,208,385	0	1,208,385		35.00
36.00	OCCUPATIONAL THERAPY	0	0		0	763,120	0	763,120		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0		0	182,781	0	182,781		37.00
38.00	AUDIOLOGY	0	0		0	0	0	0		38.00
39.00	ELECTROCARDIOLOGY	0	0		0	0	0	0		39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0		0	643	0	643		40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0		0	315,265	0	315,265		41.00
42.00	DRUGS: IV SOLUTIONS	0	0		0	0	0	0		42.00
43.00	DENTAL CARE	0	0		0	0	0	0		43.00
44.00	APPLIANCES AND EQUIPMENT	0	0		0	0	0	0		44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0		0	0	0	0		45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0		0	0	0	0		46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0		0	0	0	0		47.00
OUTPATIENT SERVICE COST CENTERS										
60.00	SCREENING & PREVENTIVE SERVICES	0	0		0	0	0	0		60.00
61.00	OUTPATIENT LABORATORY	0	0		0	0	0	0		61.00
62.00	PORTABLE X-RAY SERVICES	0	0		0	0	0	0		62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0		0	0	0	0		63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0		0	0	0	0		64.00
OUTPATIENT REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY	0	0		0	0	0	0		70.00
71.00	AMBULANCE	0	0	0	0	0	0	0		71.00
72.00	HOSPICE	0	0		0	0	0	0		72.00

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ALLOCATION OF GENERAL SERVICES COSTS

Worksheet B
Part I

	Cost Center Description	QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	ACTIVITIES	SUBTOTAL	POST STEPDOWN ADJ	TOTAL		
		15.00	16.00	17.00	18.00	19.00	20.00	21.00		
73.00	CORF	0	0		0	0	0	0		73.00
74.00	OPT	0	0		0	0	0	0		74.00
75.00	OOT	0	0		0	0	0	0		75.00
76.00	OSP	0	0		0	0	0	0		76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0		0	0	0	0		77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	0	0		0	4,383	0	4,383		80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0		0	0	0	0		81.00
89.00	SUBTOTAL	**0**	**0**	**0**	**0**	**21,803,235**	**0**	**21,803,235**		89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0		0	0	0	0		90.00
91.00	NONPAID WORKERS	0	0		0	0	0	0		91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0		0	0	0	0		92.00
93.00	BARBER AND BEAUTY SHOP	0	0		0	0	0	0		93.00
93.01	ALU/ILU	0	0		0	18,568,261	0	18,568,261		93.01
93.02	NONREIMBURSABLE	0	0		0	0	0	0		93.02
98.00	CROSS FOOT ADJUSTMENTS									98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	0	0		99.00
100.00	TOTAL	**0**	**0**	**0**	**0**	**40,371,496**	**0**	**40,371,496**		100.00

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ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II

	Cost Center Description	DIRECTLY ASSIGNED CAPITAL RELATED COST	CRC - B&F	CRC - ME	Subtotal	EMPLOYEE BENEFITS DEPARTMENT	ADMINISTRATIVE AND GENERAL	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	2A	3.00	4.00	5.00	6.00	
GENERAL SERVICE COST CENTERS										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES									1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT	0	0	0	**0**	0				3.00
4.00	ADMINISTRATIVE AND GENERAL	0	0	0	**0**	0	0			4.00
5.00	PLANT OP, MAINT. & REPAIRS	0	0	0	**0**	0	0	0		5.00
6.00	LAUNDRY AND 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 AND 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	0	0	0	**0**	0	0	0	0	12.00
13.00	MEDICAL SOCIAL SERVICES	0	0	0	**0**	0	0	0	0	13.00
14.00	ACTIVITIES PROGRAM	0	0	0	**0**	0	0	0	0	14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	**0**	0	0	0	0	15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	0	**0**	0	0	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	**0**	0	0	0	0	17.00
18.00	ACTIVITIES	0	0	0	**0**	0	0	0	0	18.00
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	0	1,077,341	0	**1,077,341**	0	0	0	0	25.00
26.00	NURSING FACILITY	0	0	0	**0**	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	**0**	0	0	0	0	27.00
ANCILLARY SERVICE COST CENTERS										
30.00	RADIOLOGY-DIAGNOSTIC	0	0	0	**0**	0	0	0	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	**0**	0	0	0	0	31.00
32.00	LABORATORY	0	0	0	**0**	0	0	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	**0**	0	0	0	0	33.00
34.00	RESPIRATORY THERAPY	0	0	0	**0**	0	0	0	0	34.00
35.00	PHYSICAL THERAPY	0	0	0	**0**	0	0	0	0	35.00
36.00	OCCUPATIONAL THERAPY	0	0	0	**0**	0	0	0	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0	0	**0**	0	0	0	0	37.00
38.00	AUDIOLOGY	0	0	0	**0**	0	0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	**0**	0	0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	**0**	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	**0**	0	0	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	**0**	0	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	**0**	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	**0**	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	**0**	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	**0**	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	**0**	0	0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	**0**	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	**0**	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	**0**	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	**0**	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	**0**	0	0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY	0	0	0	**0**	0	0	0	0	70.00

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ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II

	Cost Center Description	DIRECTLY ASSIGNED CAPITAL RELATED COST	CRC - B&F	CRC - ME	Subtotal	EMPLOYEE BENEFITS DEPARTMENT	ADMINISTRATIVE AND GENERAL	PLANT OP, MAINT & REPAIRS	LAUNDRY & LINEN SERVICE	
		0	1.00	2.00	2A	3.00	4.00	5.00	6.00	
71.00	AMBULANCE	0	0	0	**0**	0	0	0	0	71.00
72.00	HOSPICE	0	0	0	**0**	0	0	0	0	72.00
73.00	CORF	0	0	0	**0**	0	0	0	0	73.00
74.00	OPT	0	0	0	**0**	0	0	0	0	74.00
75.00	OOT	0	0	0	**0**	0	0	0	0	75.00
76.00	OSP	0	0	0	**0**	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	**0**	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	0	0	0	**0**	0	0	0	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	**0**	0	0	0	0	81.00
89.00	SUBTOTAL	**0**	**1,077,341**	**0**	**1,077,341**	**0**	**0**	**0**	**0**	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	**0**	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	**0**	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	**0**	0	0	0	0	92.00
93.00	BARBER AND BEAUTY SHOP	0	0	0	**0**	0	0	0	0	93.00
93.01	ALU/ILU	0	4,676,918	0	**4,676,918**	0	0	0	0	93.01
93.02	NONREIMBURSABLE	0	0	0	**0**	0	0	0	0	93.02
98.00	CROSS FOOT ADJUSTMENTS									98.00
99.00	NEGATIVE COST CENTER		0	0	**0**	0	0	0	0	99.00
100.00	TOTAL	**0**	**5,754,259**	**0**	**5,754,259**	**0**	**0**	**0**	**0**	100.00

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ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICES	ACTIVITIES PROGRAM	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
GENERAL SERVICE COST CENTERS										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES									1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT									3.00
4.00	ADMINISTRATIVE AND GENERAL									4.00
5.00	PLANT OP, MAINT. & REPAIRS									5.00
6.00	LAUNDRY AND 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 AND SUPPLY	0	0	0	0					10.00
11.00	PHARMACY	0	0	0	0	0				11.00
12.00	MEDICAL RECORDS	0	0	0	0	0	0			12.00
13.00	MEDICAL SOCIAL SERVICES	0	0	0	0	0	0	0		13.00
14.00	ACTIVITIES PROGRAM	0	0	0	0	0	0	0	0	14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	0	15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
18.00	ACTIVITIES	0	0	0	0	0	0	0	0	18.00
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	0	0	0	0	0	0	0	0	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	0	0	0	0	27.00
ANCILLARY SERVICE COST CENTERS										
30.00	RADIOLOGY-DIAGNOSTIC	0	0	0	0	0	0	0	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	31.00
32.00	LABORATORY	0	0	0	0	0	0	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	33.00
34.00	RESPIRATORY THERAPY	0	0	0	0	0	0	0	0	34.00
35.00	PHYSICAL THERAPY	0	0	0	0	0	0	0	0	35.00
36.00	OCCUPATIONAL THERAPY	0	0	0	0	0	0	0	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0	0	0	0	0	0	0	37.00
38.00	AUDIOLOGY	0	0	0	0	0	0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00

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ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II

	Cost Center Description	HOUSEKEEPING	DIETARY	NURSING ADMIN	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS	MEDICAL SOCIAL SERVICES	ACTIVITIES PROGRAM	
		7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	
73.00	CORF	0	0	0	0	0	0	0	0	73.00
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	0	0	0	0	0	0	0	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	BARBER AND BEAUTY SHOP	0	0	0	0	0	0	0	0	93.00
93.01	ALU/ILU	0	0	0	0	0	0	0	0	93.01
93.02	NONREIMBURSABLE	0	0	0	0	0	0	0	0	93.02
98.00	CROSS FOOT ADJUSTMENTS									98.00
99.00	NEGATIVE COST CENTER	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: 6/16/2026 1:54 pm
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ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II

	Cost Center Description	QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	ACTIVITIES	SUBTOTAL	POST STEPDOWN ADJ	TOTAL		
		15.00	16.00	17.00	18.00	19.00	20.00	21.00		
GENERAL SERVICE COST CENTERS										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES									1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT									3.00
4.00	ADMINISTRATIVE AND GENERAL									4.00
5.00	PLANT OP, MAINT. & REPAIRS									5.00
6.00	LAUNDRY AND LINEN SERVICE									6.00
7.00	HOUSEKEEPING									7.00
8.00	DIETARY									8.00
9.00	NURSING ADMINISTRATION									9.00
10.00	CENTRAL SERVICES AND SUPPLY									10.00
11.00	PHARMACY									11.00
12.00	MEDICAL RECORDS									12.00
13.00	MEDICAL SOCIAL SERVICES									13.00
14.00	ACTIVITIES PROGRAM									14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0								15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0							16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0						17.00
18.00	ACTIVITIES	0	0	0	0					18.00
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	0	0	0	0	1,077,341	0	1,077,341		25.00
26.00	NURSING FACILITY	0	0		0	0	0	0		26.00
27.00	ICF/IID	0	0		0	0	0	0		27.00
ANCILLARY SERVICE COST CENTERS										
30.00	RADIOLOGY-DIAGNOSTIC	0	0		0	0	0	0		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0		0	0	0	0		31.00
32.00	LABORATORY	0	0		0	0	0	0		32.00
33.00	INTRAVENOUS THERAPY	0	0		0	0	0	0		33.00
34.00	RESPIRATORY THERAPY	0	0		0	0	0	0		34.00
35.00	PHYSICAL THERAPY	0	0		0	0	0	0		35.00
36.00	OCCUPATIONAL THERAPY	0	0		0	0	0	0		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0		0	0	0	0		37.00
38.00	AUDIOLOGY	0	0		0	0	0	0		38.00
39.00	ELECTROCARDIOLOGY	0	0		0	0	0	0		39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0		0	0	0	0		40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0		0	0	0	0		41.00
42.00	DRUGS: IV SOLUTIONS	0	0		0	0	0	0		42.00
43.00	DENTAL CARE	0	0		0	0	0	0		43.00
44.00	APPLIANCES AND EQUIPMENT	0	0		0	0	0	0		44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0		0	0	0	0		45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0		0	0	0	0		46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0		0	0	0	0		47.00
OUTPATIENT SERVICE COST CENTERS										
60.00	SCREENING & PREVENTIVE SERVICES	0	0		0	0	0	0		60.00
61.00	OUTPATIENT LABORATORY	0	0		0	0	0	0		61.00
62.00	PORTABLE X-RAY SERVICES	0	0		0	0	0	0		62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0		0	0	0	0		63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0		0	0	0	0		64.00
OUTPATIENT REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY	0	0		0	0	0	0		70.00
71.00	AMBULANCE	0	0	0	0	0	0	0		71.00
72.00	HOSPICE	0	0		0	0	0	0		72.00

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ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B
Part II

	Cost Center Description	QUALITY & PERFORM IMPROV PGM	TRAINING & IN-SERVICE EDUCATION	PATIENT TRANSPORT PART A	ACTIVITIES	SUBTOTAL	POST STEPDOWN ADJ	TOTAL		
		15.00	16.00	17.00	18.00	19.00	20.00	21.00		
73.00	CORF	0	0		0	0	0	0		73.00
74.00	OPT	0	0		0	0	0	0		74.00
75.00	OOT	0	0		0	0	0	0		75.00
76.00	OSP	0	0		0	0	0	0		76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0		0	0	0	0		77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	0	0		0	0	0	0		80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0		0	0	0	0		81.00
89.00	SUBTOTAL	**0**	**0**	**0**	**0**	**1,077,341**	**0**	**1,077,341**		89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0		0	0	0	0		90.00
91.00	NONPAID WORKERS	0	0		0	0	0	0		91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0		0	0	0	0		92.00
93.00	BARBER AND BEAUTY SHOP	0	0		0	0	0	0		93.00
93.01	ALU/ILU	0	0		0	4,676,918	0	4,676,918		93.01
93.02	NONREIMBURSABLE	0	0		0	0	0	0		93.02
98.00	CROSS FOOT ADJUSTMENTS									98.00
99.00	NEGATIVE COST CENTER	0	0	0	0	0	0	0		99.00
100.00	TOTAL	**0**	**0**	**0**	**0**	**5,754,259**	**0**	**5,754,259**		100.00

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COST ALLOCATIONS - STATISTICAL BASIS **Worksheet B-1**

	Cost Center Description	CRC - B&F (SQUARE FEET)	CRC - ME (SQUARE FEET)	EMPLOYEE BENEFITS DEPARTMENT (GROSS SALARIES)	RECONCIL-IATION	ADMINISTRATIVE AND GENERAL (ACCUM COST)	PLANT OP, 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	
GENERAL SERVICE COST CENTERS										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES	400,000								1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT		0							2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT	0	0	18,002,777						3.00
4.00	ADMINISTRATIVE AND GENERAL	0	0	1,675,368	-5,200,484	35,171,012				4.00
5.00	PLANT OP, MAINT. & REPAIRS	0	0	492,586	0	3,457,705	400,000			5.00
6.00	LAUNDRY AND LINEN SERVICE	0	0	253,378	0	383,975	0	669,045		6.00
7.00	HOUSEKEEPING	0	0	1,110,921	0	1,500,475	0	0	1,264,495	7.00
8.00	DIETARY	0	0	3,227,161	0	6,808,636	0	0	0	8.00
9.00	NURSING ADMINISTRATION	0	0	680,191	0	852,104	0	0	0	9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	0	0	528,086	0	0	0	10.00
11.00	PHARMACY	0	0	0	0	80,256	0	0	0	11.00
12.00	MEDICAL RECORDS	0	0	0	0	30,000	0	0	0	12.00
13.00	MEDICAL SOCIAL SERVICES	0	0	193,193	0	245,861	0	0	0	13.00
14.00	ACTIVITIES PROGRAM	0	0	767,029	0	1,255,417	0	0	0	14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	0	15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
18.00	ACTIVITIES	0	0	0	0	0	0	0	0	18.00
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	74,890	0	6,627,916	0	10,185,729	74,890	493,755	398,361	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	0	0	0	0	27.00
ANCILLARY SERVICE COST CENTERS										
30.00	RADIOLOGY-DIAGNOSTIC	0	0	0	0	29,132	0	0	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	31.00
32.00	LABORATORY	0	0	0	0	34,518	0	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	33.00
34.00	RESPIRATORY THERAPY	0	0	0	0	0	0	0	0	34.00
35.00	PHYSICAL THERAPY	0	0	709,952	0	1,052,726	0	0	0	35.00
36.00	OCCUPATIONAL THERAPY	0	0	530,690	0	664,818	0	0	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0	127,110	0	159,236	0	0	0	37.00
38.00	AUDIOLOGY	0	0	0	0	0	0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	560	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	0	274,654	0	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS										

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COST ALLOCATIONS - STATISTICAL BASIS **Worksheet B-1**

	Cost Center Description	CRC - B&F (SQUARE FEET)	CRC - ME (SQUARE FEET)	EMPLOYEE BENEFITS DEPARTMENT (GROSS SALARIES)	RECONCIL-IATION	ADMINISTRATIVE AND GENERAL (ACCUM COST)	PLANT OP, 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	
70.00	HOME HEALTH AGENCY	0	0	0	**0**	0	0	0	0	70.00
71.00	AMBULANCE	0	0	0	**0**	0	0	0	0	71.00
72.00	HOSPICE	0	0	0	**0**	0	0	0	0	72.00
73.00	CORF	0	0	0	**0**	0	0	0	0	73.00
74.00	OPT	0	0	0	**0**	0	0	0	0	74.00
75.00	OOT	0	0	0	**0**	0	0	0	0	75.00
76.00	OSP	0	0	0	**0**	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	**0**	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	0	0	0	**0**	3,818	0	0	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	**0**	0	0	0	0	81.00
89.00	SUBTOTAL	**74,890**	**0**	**16,395,495**	**-5,200,484**	**27,547,706**	**74,890**	**493,755**	**398,361**	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	**0**	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	**0**	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	**0**	0	0	0	0	92.00
93.00	BARBER AND BEAUTY SHOP	0	0	0	**0**	0	0	0	0	93.00
93.01	ALU/ILU	325,110	0	1,607,282	**0**	7,623,306	325,110	175,290	866,134	93.01
93.02	NONREIMBURSABLE	0	0	0	**0**	0	0	0	0	93.02
98.00	CROSS FOOT ADJUSTMENT									98.00
99.00	NEGATIVE COST CENTER									99.00
102.00	COST TO BE ALLOCATED - WKST B, PART I	5,754,259	0	4,550,051		5,200,484	3,968,972	440,751	1,722,340	102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	14.385648	0.000000	0.252742		0.147863	9.922430	0.658776	1.362077	103.00
104.00	COST TO BE ALLOCATED - 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 ALLOCATIONS - STATISTICAL BASIS **Worksheet B-1**

	Cost Center Description	DIETARY (MEALS SERVED)	NURSING ADMIN (DIRECT NRS G HRS)	CENTRAL SERVICES & SUPPLY (COSTED REQ UIS)	PHARMACY (COSTED REQ UIS)	MEDICAL RECORDS (TIME SPENT)	MEDICAL SOCIAL SERVICES (TIME SPENT)	ACTIVITIES PROGRAM (TIME SPENT)	QUALITY & PERFORM IMPROV PGM (TIME SPENT)	
		8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	
GENERAL SERVICE COST CENTERS										
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES									1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT									2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT									3.00
4.00	ADMINISTRATIVE AND GENERAL									4.00
5.00	PLANT OP, MAINT. & REPAIRS									5.00
6.00	LAUNDRY AND LINEN SERVICE									6.00
7.00	HOUSEKEEPING									7.00
8.00	DIETARY	248,955								8.00
9.00	NURSING ADMINISTRATION	0	13,705							9.00
10.00	CENTRAL SERVICES AND SUPPLY	0	0	528,086						10.00
11.00	PHARMACY	0	0	0	80,256					11.00
12.00	MEDICAL RECORDS	0	0	0	0	100				12.00
13.00	MEDICAL SOCIAL SERVICES	0	0	0	0	0	5,207			13.00
14.00	ACTIVITIES PROGRAM	0	0	0	0	0	0	40,974		14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM	0	0	0	0	0	0	0	0	15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0	0	0	0	0	0	0	0	16.00
17.00	PATIENT TRANSPORTATION PART A	0	0	0	0	0	0	0	0	17.00
18.00	ACTIVITIES	0	0	0	0	0	0	0	0	18.00
INPATIENT ROUTINE SERVICE COST CENTERS										
25.00	SKILLED NURSING FACILITY	103,012	13,705	527,236	80,256	100	5,207	20,669	0	25.00
26.00	NURSING FACILITY	0	0	0	0	0	0	0	0	26.00
27.00	ICF/IID	0	0	0	0	0	0	0	0	27.00
ANCILLARY SERVICE COST CENTERS										
30.00	RADIOLOGY-DIAGNOSTIC	0	0	0	0	0	0	0	0	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0	0	0	0	31.00
32.00	LABORATORY	0	0	0	0	0	0	0	0	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	0	0	33.00
34.00	RESPIRATORY THERAPY	0	0	0	0	0	0	0	0	34.00
35.00	PHYSICAL THERAPY	0	0	0	0	0	0	0	0	35.00
36.00	OCCUPATIONAL THERAPY	0	0	0	0	0	0	0	0	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0	0	0	0	0	0	0	0	37.00
38.00	AUDIOLOGY	0	0	0	0	0	0	0	0	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0	0	0	0	42.00
43.00	DENTAL CARE	0	0	0	0	0	0	0	0	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0	0	0	0	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0	0	0	0	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0	0	0	0	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0	0	0	0	47.00
OUTPATIENT SERVICE COST CENTERS										
60.00	SCREENING & PREVENTIVE SERVICES	0	0	0	0	0	0	0	0	60.00
61.00	OUTPATIENT LABORATORY	0	0	0	0	0	0	0	0	61.00
62.00	PORTABLE X-RAY SERVICES	0	0	0	0	0	0	0	0	62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0	0	0	0	0	0	0	0	63.00
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0	0	0	0	64.00
OUTPATIENT REIMBURSABLE COST CENTERS										
70.00	HOME HEALTH AGENCY	0	0	0	0	0	0	0	0	70.00

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COST ALLOCATIONS - STATISTICAL BASIS **Worksheet B-1**

	Cost Center Description	DIETARY (MEALS SERVED)	NURSING ADMIN (DIRECT NRS G HRS)	CENTRAL SERVICES & SUPPLY (COSTED REQ UIS)	PHARMACY (COSTED REQ UIS)	MEDICAL RECORDS (TIME SPENT)	MEDICAL SOCIAL SERVICES (TIME SPENT)	ACTIVITIES PROGRAM (TIME SPENT)	QUALITY & PERFORM IMPROV PGM (TIME SPENT)	
		8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	
71.00	AMBULANCE	0	0	0	0	0	0	0	0	71.00
72.00	HOSPICE	0	0	0	0	0	0	0	0	72.00
73.00	CORF	0	0	0	0	0	0	0	0	73.00
74.00	OPT	0	0	0	0	0	0	0	0	74.00
75.00	OOT	0	0	0	0	0	0	0	0	75.00
76.00	OSP	0	0	0	0	0	0	0	0	76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0	0	0	0	0	0	0	0	77.00
COST REIMBURSED SERVICES COST CENTERS										
80.00	PREVENTIVE VACCINES	0	0	0	0	0	0	0	0	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0	0	0	0	81.00
89.00	SUBTOTAL	**103,012**	**13,705**	**527,236**	**80,256**	**100**	**5,207**	**20,669**	**0**	89.00
NONREIMBURSABLE COST CENTERS										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	91.00
92.00	PHYSICIAN PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	BARBER AND BEAUTY SHOP	0	0	0	0	0	0	0	0	93.00
93.01	ALU/ILU	145,943	0	850	0	0	0	20,305	0	93.01
93.02	NONREIMBURSABLE	0	0	0	0	0	0	0	0	93.02
98.00	CROSS FOOT ADJUSTMENT									98.00
99.00	NEGATIVE COST CENTER									99.00
102.00	COST TO BE ALLOCATED - WKST B, PART I	7,815,381	978,099	606,170	92,123	34,436	282,215	1,441,047	0	102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	31.392746	71.368041	1.147862	1.147864	344.360000	54.199155	35.169791	0.000000	103.00
104.00	COST TO BE ALLOCATED - 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

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COST ALLOCATIONS - STATISTICAL BASIS **Worksheet B-1**

	Cost Center Description	TRAINING & IN-SERVICE EDUCATION (TIME SPENT)	PATIENT TRANSPORT PART A (NUMBER OF TRANSPORTS)	ACTIVITIES (TIME SPENT)		
		16.00	17.00	18.00		
GENERAL SERVICE COST CENTERS						
1.00	CAPITAL RELATED-BUILDINGS & FIXTURES					1.00
2.00	CAPITAL RELATED-MOVABLE EQUIPMENT					2.00
3.00	EMPLOYEE BENEFITS DEPARTMENT					3.00
4.00	ADMINISTRATIVE AND GENERAL					4.00
5.00	PLANT OP, MAINT. & REPAIRS					5.00
6.00	LAUNDRY AND LINEN SERVICE					6.00
7.00	HOUSEKEEPING					7.00
8.00	DIETARY					8.00
9.00	NURSING ADMINISTRATION					9.00
10.00	CENTRAL SERVICES AND SUPPLY					10.00
11.00	PHARMACY					11.00
12.00	MEDICAL RECORDS					12.00
13.00	MEDICAL SOCIAL SERVICES					13.00
14.00	ACTIVITIES PROGRAM					14.00
15.00	QA & PERFORMANCE IMPROVEMENT PROGRAM					15.00
16.00	TRAINING AND IN-SERVICE EDUCATION	0				16.00
17.00	PATIENT TRANSPORTATION PART A	0	0			17.00
18.00	ACTIVITIES	0	0	0		18.00
INPATIENT ROUTINE SERVICE COST CENTERS						
25.00	SKILLED NURSING FACILITY	0	0	0		25.00
26.00	NURSING FACILITY	0		0		26.00
27.00	ICF/IID	0		0		27.00
ANCILLARY SERVICE COST CENTERS						
30.00	RADIOLOGY-DIAGNOSTIC	0		0		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0		0		31.00
32.00	LABORATORY	0		0		32.00
33.00	INTRAVENOUS THERAPY	0		0		33.00
34.00	RESPIRATORY THERAPY	0		0		34.00
35.00	PHYSICAL THERAPY	0		0		35.00
36.00	OCCUPATIONAL THERAPY	0		0		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0		0		37.00
38.00	AUDIOLOGY	0		0		38.00
39.00	ELECTROCARDIOLOGY	0		0		39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0		0		40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	0		0		41.00
42.00	DRUGS: IV SOLUTIONS	0		0		42.00
43.00	DENTAL CARE	0		0		43.00
44.00	APPLIANCES AND EQUIPMENT	0		0		44.00
45.00	BLOOD AND BLOOD PRODUCTS	0		0		45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0		0		46.00
47.00	OTHER ANCILLARY SERVICE COST	0		0		47.00
OUTPATIENT SERVICE COST CENTERS						
60.00	SCREENING & PREVENTIVE SERVICES	0		0		60.00
61.00	OUTPATIENT LABORATORY	0		0		61.00
62.00	PORTABLE X-RAY SERVICES	0		0		62.00
63.00	OUTPATIENT DURABLE MEDICAL EQUIPMENT	0		0		63.00
64.00	OTHER OUTPATIENT SERVICE COST	0		0		64.00
OUTPATIENT REIMBURSABLE COST CENTERS						

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COST ALLOCATIONS - STATISTICAL BASIS **Worksheet B-1**

	Cost Center Description	TRAINING & IN-SERVICE EDUCATION (TIME SPENT)	PATIENT TRANSPORT PART A (NUMBER OF TRANSPORTS)	ACTIVITIES (TIME SPENT)		
		16.00	17.00	18.00		
70.00	HOME HEALTH AGENCY	0		0		70.00
71.00	AMBULANCE	0	0	0		71.00
72.00	HOSPICE	0		0		72.00
73.00	CORF	0		0		73.00
74.00	OPT	0		0		74.00
75.00	OOT	0		0		75.00
76.00	OSP	0		0		76.00
77.00	OTHER OUTPATIENT REIMBURSABLE COST	0		0		77.00
COST REIMBURSED SERVICES COST CENTERS						
80.00	PREVENTIVE VACCINES	0		0		80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0		0		81.00
89.00	SUBTOTAL	**0**	**0**	**0**		89.00
NONREIMBURSABLE COST CENTERS						
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0		0		90.00
91.00	NONPAID WORKERS	0		0		91.00
92.00	PHYSICIAN PRIVATE OFFICES	0		0		92.00
93.00	BARBER AND BEAUTY SHOP	0		0		93.00
93.01	ALU/ILU	0		0		93.01
93.02	NONREIMBURSABLE	0		0		93.02
98.00	CROSS FOOT ADJUSTMENT					98.00
99.00	NEGATIVE COST CENTER					99.00
102.00	COST TO BE ALLOCATED - WKST B, PART I	0	0	0		102.00
103.00	UNIT COST MULTIPLIER - WKST B, PART I	0.000000	0.000000	0.000000		103.00
104.00	COST TO BE ALLOCATED - WKST B, PART II	0	0	0		104.00
105.00	UNIT COST MULTIPLIER - WKST B, PART II	0.000000	0.000000	0.000000		105.00

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RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS **Worksheet C**

			CHARGES				
	Cost Center Description	TOTAL COST	TOTAL CHARGES	RECLASS-IFICATIONS	RECLASSIFIED CHARGES	COST TO CHARGE RATIO	
		1.00	2.00	3.00	4.00	5.00	
INPATIENT ROUTINE SERVICE COST CENTERS							
25.00	SKILLED NURSING FACILITY	19,255,596	26,281,222	0	26,281,222		25.00
26.00	NURSING FACILITY	0	0	0	0		26.00
27.00	ICF/IID	0	0	0	0		27.00
ANCILLARY SERVICE COST CENTERS							
30.00	RADIOLOGY-DIAGNOSTIC	33,440	16,448	0	16,448	2.033074	30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0	0	0	0	0.000000	31.00
32.00	LABORATORY	39,622	11,005	0	11,005	3.600363	32.00
33.00	INTRAVENOUS THERAPY	0	0	0	0	0.000000	33.00
34.00	RESPIRATORY THERAPY	0	0	0	0	0.000000	34.00
35.00	PHYSICAL THERAPY	1,208,385	977,912	0	977,912	1.235679	35.00
36.00	OCCUPATIONAL THERAPY	763,120	804,455	0	804,455	0.948617	36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	182,781	195,984	0	195,984	0.932632	37.00
38.00	AUDIOLOGY	0	0	0	0	0.000000	38.00
39.00	ELECTROCARDIOLOGY	0	0	0	0	0.000000	39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	643	560	0	560	1.148214	40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	315,265	237,507	0	237,507	1.327392	41.00
42.00	DRUGS: IV SOLUTIONS	0	0	0	0	0.000000	42.00
43.00	DENTAL CARE	0	0	0	0	0.000000	43.00
44.00	APPLIANCES AND EQUIPMENT	0	0	0	0	0.000000	44.00
45.00	BLOOD AND BLOOD PRODUCTS	0	0	0	0	0.000000	45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0	0	0	0	0.000000	46.00
47.00	OTHER ANCILLARY SERVICE COST	0	0	0	0	0.000000	47.00
OUTPATIENT SERVICE COST CENTERS							
64.00	OTHER OUTPATIENT SERVICE COST	0	0	0	0	0.000000	64.00
OUTPATIENT REIMBURSABLE COST CENTERS							
71.00	AMBULANCE	0	0	0	0	0.000000	71.00
COST REIMBURSED SERVICES COST CENTERS							
80.00	PREVENTIVE VACCINES	4,383	3,256	0	3,256	1.346130	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0	0	0	0	0.000000	81.00
100.00	Total	**21,803,235**	**28,528,349**	**0**	**28,528,349**		100.00

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COMPUTATION OF INPATIENT ROUTINE COSTS **Worksheet D**

Title XVIII Skilled Nursing Facility

			HEALTHCARE CHARGES			HEALTHCARE COSTS			
		RATIO OF COST TO CHARGES	INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	INPATIENT	OUTPATIENT	PREVENTIVE VACCINES	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	
ANCILLARY SERVICE COST CENTERS									
30.00	RADIOLOGY-DIAGNOSTIC	2.033074	16,448	0		33,440	0		30.00
31.00	RADIOLOGY-THERAPEUTIC/CHEMOTHERAPY	0.000000	0	0		0	0		31.00
32.00	LABORATORY	3.600363	3,684	0		13,264	0		32.00
33.00	INTRAVENOUS THERAPY	0.000000	0	0		0	0		33.00
34.00	RESPIRATORY THERAPY	0.000000	0	0		0	0		34.00
35.00	PHYSICAL THERAPY	1.235679	691,243	0		854,154	0		35.00
36.00	OCCUPATIONAL THERAPY	0.948617	648,843	0		615,504	0		36.00
37.00	SPEECH LANGUAGE PATHOLOGIST	0.932632	182,772	0		170,459	0		37.00
38.00	AUDIOLOGY	0.000000	0	0		0	0		38.00
39.00	ELECTROCARDIOLOGY	0.000000	0	0		0	0		39.00
40.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	1.148214	560	0		643	0		40.00
41.00	DRUGS: DRUGS CHARGED TO PATIENTS	1.327392	237,507	0		315,265	0		41.00
42.00	DRUGS: IV SOLUTIONS	0.000000	0	0		0	0		42.00
43.00	DENTAL CARE	0.000000	0	0		0	0		43.00
44.00	APPLIANCES AND EQUIPMENT	0.000000	0	0		0	0		44.00
45.00	BLOOD AND BLOOD PRODUCTS	0.000000	0	0		0	0		45.00
46.00	BLOOD TRANSFUSION/PROCESSING/STORAGE	0.000000	0	0		0	0		46.00
47.00	OTHER ANCILLARY SERVICE COST	0.000000	0	0		0	0		47.00
OUTPATIENT SERVICE COST CENTERS									
64.00	OTHER OUTPATIENT SERVICE COST	0.000000	0	0		0	0		64.00
OUTPATIENT REIMBURSABLE COST CENTERS									
71.00	AMBULANCE	0.000000	0	0		0	0		71.00
COST REIMBURSED SERVICES COST CENTERS									
80.00	PREVENTIVE VACCINES	1.346130			3,256			4,383	80.00
81.00	OTHER COST REIMBURSED SERVICE COST	0.000000	0	0		0	0		81.00
100.00	Total		**1,781,057**	**0**	**3,256**	**2,002,729**	**0**	**4,383**	100.00

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COMPUTATION OF INPATIENT ROUTINE COSTS **Worksheet D-1**

Title XVIII Skilled Nursing Facility

		1.00	
INPATIENT DAYS			
1.00	INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS	36,296	1.00
2.00	PRIVATE ROOM DAYS	0	2.00
3.00	INPATIENT DAYS INCLUDING PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	8,727	3.00
4.00	MEDICALLY NECESSARY PRIVATE ROOM DAYS APPLICABLE TO THE PROGRAM	0	4.00
5.00	TOTAL GENERAL INPATIENT ROUTINE SERVICE COST	**19,255,596**	5.00
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT			
6.00	GENERAL INPATIENT ROUTINE SERVICE CHARGES	26,284,478	6.00
7.00	GENERAL INPATIENT ROUTINE SERVICE COST/CHARGE RATIO	0.732584	7.00
8.00	ENTER PRIVATE ROOM CHARGES FROM YOUR RECORDS	0	8.00
9.00	AVERAGE PRIVATE ROOM PER DIEM CHARGE	0.00	9.00
10.00	ENTER SEMI-PRIVATE ROOM CHARGES FROM YOUR RECORDS	26,284,478	10.00
11.00	AVERAGE SEMI-PRIVATE ROOM PER DIEM CHARGE	724.17	11.00
12.00	AVERAGE PER DIEM PRIVATE ROOM CHARGE DIFFERENTIAL	0.00	12.00
13.00	AVERAGE PER DIEM PRIVATE ROOM COST DIFFERENTIAL	0.00	13.00
14.00	PRIVATE ROOM COST DIFFERENTIAL ADJUSTMENT	0	14.00
15.00	GENERAL INPATIENT ROUTINE SERVICE COST NET OF PRIVATE ROOM COST DIFFERENTIAL	19,255,596	15.00
PROGRAM INPATIENT ROUTINE SERVICE COSTS			
16.00	ADJUSTED GENERAL INPATIENT SERVICE COST PER DIEM	530.52	16.00
17.00	PROGRAM ROUTINE SERVICE COST	4,629,848	17.00
18.00	MEDICALLY NECESSARY PRIVATE ROOM COST APPLICABLE TO PROGRAM	0	18.00
19.00	TOTAL PROGRAM GENERAL INPATIENT ROUTINE SERVICE COST	**4,629,848**	19.00
20.00	CAPITAL RELATED COST ALLOCATED TO INPATIENT ROUTINE SERVICE COSTS	1,077,341	20.00
21.00	PER DIEM CAPITAL RELATED COSTS	29.68	21.00
22.00	PROGRAM CAPITAL RELATED COST	259,017	22.00
23.00	INPATIENT ROUTINE SERVICE COST	4,370,831	23.00
24.00	AGGREGATE CHARGES TO BENEFICIARIES FOR EXCESS COSTS	0	24.00
25.00	TOTAL PROGRAM ROUTINE SERVICE COSTS FOR COMPARISON TO THE COST LIMITATION	**4,370,831**	25.00
26.00	ENTER THE PER DIEM LIMITATION		26.00
27.00	INPATIENT ROUTINE SERVICE COST LIMITATION		27.00
28.00	REIMBURSABLE INPATIENT ROUTINE SERVICE COSTS		28.00

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CALCULATION OF REIMBURSEMENT SETTLEMENT - MEDICARE PART A

Worksheet E
Part A

Title XVIII Skilled Nursing Facility

		1.00	
1.00	INPATIENT PPS AMOUNT	6,351,311	1.00
2.00	ALLOWABLE BAD DEBTS	0	2.00
3.00	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL ELIGIBLE BENEFICIARIES	0	3.00
4.00	REIMBURSABLE BAD DEBTS	0	4.00
5.00	TOTAL REIMBURSABLE COST	**6,351,311**	5.00
6.00	PRIMARY PAYER AMOUNTS	0	6.00
7.00	COINSURANCE	677,942	7.00
8.00	OTHER ADJUSTMENTS (SPECIFY)	0	8.00
9.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT BEFORE SEQUESTRATION	0	9.00
10.00	SEQUESTRATION AMOUNT FOR NON-CLAIMS BASED ITEMS	0	10.00
11.00	SEQUESTRATION AMOUNT	113,467	11.00
12.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0	12.00
13.00	NET REIMBURSABLE COST	**5,559,902**	13.00
14.00	INTERIM PAYMENTS	5,559,902	14.00
15.00	TENTATIVE ADJUSTMENT	0	15.00
16.00	BALANCE DUE PROVIDER/PROGRAM	**0**	16.00
17.00	PROTESTED AMOUNTS	0	17.00

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CALCULATION OF REIMBURSEMENT SETTLEMENT - MEDICARE PART B

Worksheet E
Part B

Title XVIII Skilled Nursing Facility

		1.00	
1.00	PART B ANCILLARY SERVICE COSTS	0	1.00
2.00	PREVENTIVE VACCINES	4,383	2.00
3.00	TOTAL REASONABLE COSTS	**4,383**	3.00
4.00	MEDICARE PART B ANCILLARY CHARGES	3,256	4.00
5.00	COST OF COVERED SERVICES	3,256	5.00
6.00	ALLOWABLE BAD DEBTS	0	6.00
7.00	ALLOWABLE BAD DEBTS FOR INDIGENT DUAL-ELIGIBLE BENEFICIARIES	0	7.00
8.00	REIMBURSABLE BAD DEBTS	0	8.00
9.00	TOTAL REIMBURSABLE COST	**3,256**	9.00
10.00	PRIMARY PAYER AMOUNTS	0	10.00
11.00	COINSURANCE AND DEDUCTIBLES	0	11.00
12.00	OTHER ADJUSTMENTS (SPECIFY)	0	12.00
13.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT BEFORE SEQUESTRATION	0	13.00
14.00	SEQUESTRATION AMOUNT	65	14.00
15.00	DEMONSTRATION PAYMENT ADJUSTMENT AMOUNT AFTER SEQUESTRATION	0	15.00
16.00	NET REIMBURSABLE COST	3,191	16.00
17.00	INTERIM PAYMENTS	1,593	17.00
18.00	TENTATIVE ADJUSTMENT	0	18.00
19.00	BALANCE DUE PROVIDER/PROGRAM	1,598	19.00
20.00	PROTESTED AMOUNTS	0	20.00

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ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED TO MEDICARE BENEFICIARIES

Worksheet E-1

Title XVIII Skilled Nursing Facility

		PART A		PART B		
		DATE	AMOUNT	DATE	AMOUNT	
		1.00	2.00	3.00	4.00	
1.00	TOTAL INTERIM PAYMENTS PAID TO PROVIDER		5,559,902		1,593	1.00
2.00	INTERIM PAYMENTS PAYABLE		0		0	2.00
3.00	RETROACTIVE LUMP SUM ADJUSTMENTS					3.00
PROGRAM TO PROVIDER						
3.01	ADJUSTMENT 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	ADJUSTMENT 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		**0**		**0**	3.99
4.00	TOTAL INTERIM PAYMENTS		**5,559,902**		**1,593**	4.00
5.00	CONTRACTOR: TENTATIVE SETTLEMENT PAYMENTS					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		**0**		**0**	5.99
6.00	CONTRACTOR: NET SETTLEMENT AMOUNT					6.00
6.01	PROGRAM TO PROVIDER		0		1,598	6.01
6.02	PROVIDER TO PROGRAM		0		0	6.02
7.00	CONTRACTOR: TOTAL MEDICARE PROGRAM LIABILITY		**5,559,902**		**3,191**	7.00

	NAME OF CONTRACTOR	CONTRACTOR NUMBER	DATE OF NPR	
	1.00	2.00	3.00	
8.00				8.00

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CALCULATION OF REIMBURSEMENT SETTLEMENT - OTHER **Worksheet E-2**

Title XIX Skilled Nursing Facility

		1.00	
COMPUTATION OF NET COST OF COVERED SERVICES			
1.00	INPATIENT ANCILLARY SERVICES	0	1.00
2.00	OUTPATIENT SERVICES	0	2.00
3.00	INPATIENT ROUTINE SERVICES	0	3.00
4.00	COST OF COVERED SERVICES	**0**	4.00
5.00	DIFFERENTIAL IN CHARGES BETWEEN SEMIPRIVATE ACCOMMODATIONS AND LESS THAN SEMIPRIVATE ACCOMMODATIONS	0.000000	5.00
6.00	SUBTOTAL	**0**	6.00
7.00	PRIMARY PAYER AMOUNTS	0	7.00
8.00	TOTAL REASONABLE COST	**0**	8.00
REASONABLE CHARGES			
9.00	INPATIENT ANCILLARY SERVICES CHARGES	0	9.00
10.00	OUTPATIENT SERVICES CHARGES	0	10.00
11.00	INPATIENT ROUTINE SERVICES CHARGES	0	11.00
12.00	DIFFERENTIAL IN CHARGES BETWEEN SEMIPRIVATE ACCOMMODATIONS AND LESS THAN SEMIPRIVATE ACCOMMODATIONS	0.000000	12.00
13.00	TOTAL REASONABLE CHARGES	**0**	13.00
CUSTOMARY CHARGES			
14.00	AGGREGATE AMOUNT ACTUALLY COLLECTED FROM PATIENTS LIABLE FOR PAYMENT FOR SERVICES ON A CHARGE BASIS	0	14.00
15.00	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	15.00
16.00	RATIO OF LINE 14 TO LINE 15 (NOT TO EXCEED 1.000000)	0.000000	16.00
17.00	TOTAL CUSTOMARY CHARGES	0	17.00
COMPUTATION OF REIMBURSEMENT SETTLEMENT			
18.00	COST OF COVERED SERVICES	0	18.00
19.00	COST SHARING	0	19.00
20.00	SUBTOTAL	**0**	20.00
21.00	ALLOWABLE BAD DEBTS	**0**	21.00
22.00	SUBTOTAL	0	22.00
23.00	OTHER ADJUSTMENTS (SPECIFY)	0	23.00
24.00	SUBTOTAL	**0**	24.00
25.00	INTERIM PAYMENTS	0	25.00
26.00	BALANCE DUE PROVIDER/PROGRAM (INDICATE OVERPAYMENT IN PARENTHESES)	**0**	26.00

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BALANCE SHEET **Worksheet G**

		1.00	
ASSETS			
CURRENT ASSETS			
1.00	CASH ON HAND AND IN BANKS	7,966,043	1.00
2.00	TEMPORARY INVESTMENTS	81,136	2.00
3.00	NOTES RECEIVABLE	0	3.00
4.00	ACCOUNTS RECEIVABLE	2,197,014	4.00
5.00	OTHER RECEIVABLES	682,351	5.00
6.00	LESS: ALLOWANCES FOR UNCOLLECTIBLE NOTES AND ACCOUNTS RECEIVABLE	0	6.00
7.00	INVENTORY	0	7.00
8.00	PREPAID EXPENSES	81,896	8.00
9.00	OTHER CURRENT ASSETS	561,651	9.00
10.00	DUE FROM OTHER FUNDS	0	10.00
11.00	TOTAL CURRENT ASSETS)	**11,570,091**	11.00
FIXED ASSETS			
12.00	LAND	6,316,248	12.00
13.00	LAND IMPROVEMENTS	1,814,094	13.00
14.00	LESS: ACCUMULATED DEPRECIATION	0	14.00
15.00	BUILDINGS	94,916,396	15.00
16.00	LESS: ACCUMULATED DEPRECIATION	56,413,957	16.00
17.00	LEASEHOLD IMPROVEMENTS	0	17.00
18.00	LESS: ACCUMULATED AMORTIZATION	0	18.00
19.00	FIXED EQUIPMENT	11,442,890	19.00
20.00	LESS: ACCUMULATED DEPRECIATION	0	20.00
21.00	AUTOMOBILES AND TRUCKS	273,008	21.00
22.00	LESS: ACCUMULATED DEPRECIATION	0	22.00
23.00	MAJOR MOVABLE EQUIPMENT	2,384,052	23.00
24.00	LESS: ACCUMULATED DEPRECIATION	0	24.00
25.00	MINOR EQUIPMENT - DEPRECIABLE	0	25.00
26.00	MINOR EQUIPMENT NONDEPRECIABLE	0	26.00
27.00	OTHER FIXED ASSETS	26,484	27.00
28.00	TOTAL FIXED ASSETS	**60,759,215**	28.00
OTHER ASSETS			
29.00	INVESTMENTS	23,565,446	29.00
30.00	DEPOSITS ON LEASES	0	30.00
31.00	DUE FROM OWNERS/OFFICERS	0	31.00
32.00	OTHER ASSETS	8,600,058	32.00
33.00	TOTAL OTHER ASSETS	**32,165,504**	33.00
34.00	TOTAL ASSETS	**104,494,810**	34.00
LIABILITIES			
CURRENT LIABILITIES			
35.00	ACCOUNTS PAYABLE	4,378,463	35.00
36.00	SALARIES, WAGES, AND FEES PAYABLE	2,072,668	36.00
37.00	PAYROLL TAXES PAYABLE	0	37.00
38.00	NOTES & LOANS PAYABLE (SHORT TERM)	1,485,000	38.00
39.00	DEFERRED INCOME	1,172,914	39.00
40.00	ACCELERATED PAYMENTS	0	40.00
41.00	DUE TO OTHER FUNDS	0	41.00
42.00	OTHER CURRENT LIABILITIES	0	42.00
43.00	TOTAL CURRENT LIABILITIES	**9,109,045**	43.00
LONG TERM LIABILITIES			
44.00	MORTGAGE PAYABLE	0	44.00
45.00	NOTES PAYABLE	46,473,134	45.00
46.00	UNSECURED LOANS	0	46.00
47.00	LOANS FROM OWNERS	0	47.00
48.00	OTHER LONG TERM LIABILITIES	46,014,539	48.00
49.00	TOTAL LONG TERM LIABILITIES	**92,487,673**	49.00
50.00	TOTAL LIABILITIES	**101,596,718**	50.00
CAPITAL ACCOUNTS			
51.00	FUND BALANCE	2,898,092	51.00
52.00	TOTAL LIABILITIES AND FUND BALANCES	**104,494,810**	52.00

LIONS GATE	Period:	Run Date Time: 6/16/2026 1:54 pm
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5499	To: 12/31/2025	Version: 2.7.181.0

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES **Worksheet G-2**

PART I - PATIENT REVENUES

		INPATIENT					OUTPATIENT						
		MEDICARE FFS	MEDICARE HMO	MEDICAID	MEDICAID HMO	OTHER	MEDICARE FFS	MEDICARE HMO	MEDICAID	MEDICAID HMO	OTHER	TOTAL	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00	
GENERAL INPATIENT ROUTINE CARE SERVICES													
1.00	SKILLED NURSING FACILITY	7,881,526	3,263,936	8,697,150	0	6,438,610						**26,281,222**	1.00
2.00	NURSING FACILITY	0	0	0	0	0						**0**	2.00
3.00	ICF/IID	0	0	0	0	0						**0**	3.00
4.00	TOTAL GENERAL INPATIENT CARE SERVICES	**7,881,526**	**3,263,936**	**8,697,150**	**0**	**6,438,610**						**26,281,222**	4.00
ALL OTHER SERVICES													
5.00	ANCILLARY SERVICES	2,247,127	0	0	0	0	0	0	0	0	0	**2,247,127**	5.00
6.00	HOME HEALTH AGENCY						0	0	0	0	0	**0**	6.00
7.00	AMBULANCE		0	0	0	0	0	0	0	0	0	**0**	7.00
8.00	HOSPICE	0	0	0	0	0	0	0	0	0	0	**0**	8.00
9.00	ALL OTHER REVENUES	0	0	0	0	19,327,273	0	0	0	0	0	**19,327,273**	9.00
10.00	TOTAL PATIENT REVENUES	**10,128,653**	**3,263,936**	**8,697,150**	**0**	**25,765,883**	**0**	**0**	**0**	**0**	**0**	**47,855,622**	10.00

PART II - OPERATING EXPENSES

		TOTAL	
		1.00	
11.00	OPERATING EXPENSES	42,495,193	11.00
12.00	ADD (SPECIFY)	0	12.00
13.00	TOTAL ADDITIONS	0	13.00
14.00	DEDUCT (SPECIFY)	0	14.00
15.00	TOTAL DEDUCTIONS	0	15.00
16.00	TOTAL OPERATING EXPENSES	**42,495,193**	16.00

LIONS GATE	Period:	Run Date Time: 6/16/2026 1:54 pm
	From: 01/01/2025	MCRIF32 **2540-24**
Provider CCN: 31-5499	To: 12/31/2025	Version: 2.7.181.0

STATEMENT OF REVENUES AND EXPENSES **Worksheet G-3**

		1.00	
INCOME FROM SERVICES TO PATIENTS			
1.00	TOTAL PATIENT REVENUES	47,855,622	1.00
2.00	LESS: CONTRACTUAL ALLOWANCES AND DISCOUNTS ON PATIENT ACCOUNTS	11,227,221	2.00
3.00	NET PATIENT REVENUES	36,628,401	3.00
4.00	LESS: TOTAL OPERATING EXPENSES	42,495,193	4.00
5.00	NET INCOME FROM SERVICES TO PATIENTS	**-5,866,792**	5.00
OTHER INCOME			
6.00	CONTRIBUTIONS, DONATIONS, BEQUESTS, ETC.	750,227	6.00
7.00	INCOME FROM INVESTMENTS	2,929,523	7.00
8.00	REVENUES FROM COMMUNICATIONS (TELEPHONE AND INTERNET SERVICES)	6,172	8.00
9.00	REVENUE FROM TELEVISION AND RADIO SERVICES	62	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	136,883	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 MISCELLANEOUS REVENUE (SPECIFY)	55,076	24.00
24.01	AL/IL	2,263,725	24.01
24.02	BARBER AND BEAUTY	20,445	24.02
24.03	OTHER MISCELLANEOUS REVENUE (SPECIFY)	0	24.03
24.04	G&A OTHER REVENUE	65,174	24.04
25.00	PHE FUNDING	1,146,000	25.00
26.00	TOTAL OTHER INCOME	**7,373,287**	26.00
27.00	TOTAL INCOME	**1,506,495**	27.00
EXPENSES			
28.00	BAD DEBT EXP	424,850	28.00
29.00		0	29.00
30.00		0	30.00
31.00	TOTAL OTHER EXPENSES	**424,850**	31.00
32.00	NET INCOME (LOSS) FOR THE PERIOD	**1,081,645**	32.00