

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

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

LAKELAND HEALTHCARE CENTER

Provider CCN: 315261

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time: 5/28/2025 4:38 pm

MCRIF32

Version: 11.1.179.1



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

Worksheet S  
Parts I, II & III

**PART I - COST REPORT STATUS**

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

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

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY CRIMINAL, CIVIL, AND ADMINISTRATIVE ACTION, FINE AND/OR IMPRISONMENT UNDER FEDERAL LAW. FURTHERMORE, IF SERVICES IDENTIFIED IN THIS REPORT WERE PROVIDED THROUGH THE PAYMENT DIRECTLY OR INDIRECTLY OF A KICKBACK OR WERE OTHERWISE ILLEGAL, CRIMINAL, CIVIL, AND ADMINISTRATIVE ACTION, FINES AND/OR IMPRISONMENT MAY RESULT.

**CERTIFICATION BY CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF FACILITY**

I HEREBY CERTIFY that I have read the above certification statement and that I have examined the accompanying electronically filed or manually submitted cost report and the Balance Sheet and Statement of Revenue and Expenses prepared by LAKELAND HEALTHCARE CENTER, 315261 {Provider Name(s) and CCN(s)} for the cost reporting period beginning 01/01/2024 and ending 12/31/2024 and that to the best of my knowledge and belief, this report and statement are true, correct, complete and prepared from the books and records of the provider in accordance with applicable instructions, except as noted. I further certify that I am familiar with the laws and regulations regarding the provision of health care services, and that the services identified in this cost report were provided in compliance with such laws and regulations.


	SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR	CHECKBOX	ELECTRONIC SIGNATURE STATEMENT	
	1	2		
1	<i>Yusef Lewin</i>	Y	I have read and agree with the above certification statement. I certify that I intend my electronic signature on this certification be the legally binding equivalent of my original signature.	1
2	Signatory Printed Name	YOSEF LEWIN		2
3	Signatory Title	CFO		3
4	Signature Date	(Dated when report is electronically signed.)		4

**PART III - SETTLEMENT SUMMARY**

		Title XVIII				
		Title V	Part A	Part B	Title XIX	
		1.00	2.00	3.00	4.00	
1.00	SKILLED NURSING FACILITY	0	-5,570	0	0	1.00
2.00	NURSING FACILITY	0			0	2.00
3.00	ICF/IID				0	3.00
4.00	SNF - BASED HHA I	0	0	0		4.00
5.00	SNF - BASED RHC I	0		0		5.00
6.00	SNF - BASED FQHC I	0		0		6.00
7.00	SNF - BASED CMHC I	0		0		7.00
100.00	TOTAL	0	-5,570	0	0	100.00

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


According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0938-0463. The time required to complete this information collection is estimated 202 hours per response, including the time to review instructions, search existing data resources, gather the data needed, and complete and review the information collection. If you have any comments concerning the accuracy of the time estimate(s) or suggestions for improving this form, please write to: CMS, 7500 Security Boulevard, Attn: PRA Report Clearance Officer, Mail Stop C4-26-05, Baltimore, Maryland 21244-1850. Please do not send applications, claims, payments, medical records or any documents containing sensitive information to the PRA Reports Clearance Office. Please note that any correspondence not pertaining to the information collection burden approved under the associated OMB control number listed on this form will not be reviewed, forwarded, or retained. If you have questions or concerns regarding where to submit your documents, please contact 1-800-MEDICARE.

LAKELAND HEALTHCARE CENTER	Period: From: 01/01/2024 To: 12/31/2024	Run Date Time: 5/27/2025 6:10 pm MCRIF32 Version: 11.1.179.1	
Provider CCN: 315261			

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

Worksheet S-2  
Part I  
PPS


Skilled Nursing Facility and Skilled Nursing Facility Complex Address:											
1.00	Street:	25 FIFTH AVENUE	P.O. Box:						1.00		
2.00	City:	HASKELL	State:	NJ	ZIP Code:	07420			2.00		
3.00	County:	PASSAIC	CBSA Code:	35614	Urban / Rural:	U			3.00		
3.01	CBSA on/after October 1 of the Cost Reporting Period (if applicable)								3.01		
SNF and SNF-Based Component Identification:											
	Component	Component Name	Provider CCN	Date Certified	Payment System (P, O, or N)						
		1.00	2.00	3.00	V	XVIII	XIX				
4.00	SNF	LAKELAND HEALTHCARE CENTER	315261	01/01/1967	N	P	N	4.00			
5.00	Nursing Facility							5.00			
6.00	ICF/IID							6.00			
7.00	SNF-Based HHA							7.00			
8.00	SNF-Based RHC							8.00			
9.00	SNF-Based FQHC							9.00			
10.00	SNF-Based CMHC							10.00			
11.00	SNF-Based OLTC							11.00			
12.00	SNF-Based HOSPICE							12.00			
13.00	SNF-Based CORF							13.00			
			From:	To:							
			1.00	2.00							
14.00	Cost Reporting Period (mm/dd/yyyy)	01/01/2024			12/31/2024			14.00			
15.00	Type of Control (See Instructions)	4 - Proprietary, Corporation						15.00			
							Y/N				
							1.00				
Type of Freestanding Skilled Nursing Facility											
16.00	Is this a distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?							N	16.00		
17.00	Is this a composite distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?							N	17.00		
18.00	Are there any costs included in Worksheet A that resulted from transactions with related organizations as defined in CMS Pub. 15-1, chapter 10? If yes, complete Worksheet A-8-1.							Y	18.00		
Miscellaneous Cost Reporting Information											
19.00	If this is a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no.							N	19.00		
19.01	If line 19 is yes, does this cost report meet your contractor's criteria for filing a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no.							N	19.01		
Depreciation - Enter the amount of depreciation reported in this SNF for the method indicated on Lines 20 - 22.											
20.00	Straight Line							450,195	20.00		
21.00	Declining Balance							0	21.00		
22.00	Sum of the Year's Digits							0	22.00		
23.00	Sum of line 20 through 22							450,195	23.00		
24.00	If depreciation is funded, enter the balance as of the end of the period.							0	24.00		
25.00	Were there any disposal of capital assets during the cost reporting period? (Y/N)							N	25.00		
26.00	Was accelerated depreciation claimed on any assets in the current or any prior cost reporting period? (Y/N)							N	26.00		
27.00	Did you cease to participate in the Medicare program at end of the period to which this cost report applies? (Y/N)							N	27.00		
28.00	Was there a substantial decrease in health insurance proportion of allowable cost from prior cost reports? (Y/N)							N	28.00		
			Part A	Part B	Other						
			1.00	2.00	3.00						
If this facility contains a public or non-public provider that qualifies for an exemption from the application of the lower of the costs or charges enter "Y" for each component and type of service that qualifies for the exemption.											
29.00	Skilled Nursing Facility							N	N		29.00
30.00	Nursing Facility									N	30.00
31.00	ICF/IID										31.00
32.00	SNF-Based HHA							N	N		32.00
33.00	SNF-Based RHC										33.00
34.00	SNF-Based FQHC										34.00
35.00	SNF-Based CMHC								N		35.00
36.00	SNF-Based OLTC										36.00
							Y/N				
							1.00	2.00			
37.00	Is the skilled nursing facility located in a state that certifies the provider as a SNF regardless of the level of care given for Titles V & XIX patients? (Y/N)							Y			37.00
38.00	Are you legally-required to carry malpractice insurance? (Y/N)							N			38.00

LAKELAND HEALTHCARE CENTER	Period:	Run Date Time:	5/27/2025 6:10 pm	
Provider CCN: 315261	From: 01/01/2024	MCRIF32	2540-10	
	To: 12/31/2024	Version:	11.1.179.1	

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

Worksheet S-2  
Part I  
PPS

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

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

Worksheet S-2  
Part II  
PPS

General Instruction: For all column 1 responses enter in column 1, "Y" for Yes or "N" for No. For all the date responses the format will be (mm/dd/yyyy)							
Completed by All Skilled Nursing Facilities							
Provider Organization and Operation							
		Y/N	Date				
		1.00	2.00				
1.00	Has the provider changed ownership immediately prior to the beginning of the cost reporting period? If column 1 is "Y", enter the date of the change in column 2. (see instructions)	N					1.00
		Y/N	Date	V/I			
		1.00	2.00	3.00			
2.00	Has the provider terminated participation in the Medicare Program? If column 1 is yes, enter in column 2 the date of termination and in column 3, "V" for voluntary or "I" for involuntary.	N					2.00
3.00	Is the provider involved in business transactions, including management contracts, with individuals or entities (e.g., chain home offices, drug or medical supply companies) that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships? (see instructions)	Y					3.00
		Y/N	Type	Date			
		1.00	2.00	3.00			
Financial Data and Reports							
4.00	Column 1: Were the financial statements prepared by a Certified Public Accountant? (Y/N) Column 2: If yes, enter "A" for Audited, "C" for Compiled, or "R" for Reviewed. Submit complete copy or enter date available in column 3. (see instructions)	Y	A	06/15/2025			4.00
5.00	Are the cost report total expenses and total revenues different from those on the filed financial statements? If column 1 is "Y", submit reconciliation.	N					5.00
		Y/N	Legal Oper.				
		1.00	2.00				
Approved Educational Activities							
6.00	Column 1: Were costs claimed for Nursing School? (Y/N) Column 2: Is the provider the legal operator of the program? (Y/N)	N	N				6.00
7.00	Were costs claimed for Allied Health Programs? (Y/N) see instructions.	N					7.00
8.00	Were approvals and/or renewals obtained during the cost reporting period for Nursing School and/or Allied Health Program? (Y/N) see instructions.	N					8.00
			Y/N				
			1.00				
Bad Debts							
9.00	Is the provider seeking reimbursement for bad debts? (Y/N) see instructions.		Y				9.00
10.00	If line 9 is "Y", did the provider's bad debt collection policy change during this cost reporting period? If "Y", submit copy.		N				10.00
11.00	If line 9 is "Y", are patient deductibles and/or coinsurance waived? If "Y", see instructions.		N				11.00
Bed Complement							
12.00	Have total beds available changed from prior cost reporting period? If "Y", see instructions.		N				12.00
		Description	Y/N	Date	Y/N	Date	
		0	1.00	2.00	3.00	4.00	
PS&R Data							
13.00	Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4.(see Instructions.)	Y	03/20/2025	Y	03/20/2025		13.00
14.00	Was the cost report prepared using the PS&R for total and the provider's records for allocation? If either col. 1 or 3 is "Y" enter the paid through date of the PS&R used to prepare this cost report in columns 2 and 4.	N		N			14.00
15.00	If line 13 or 14 is "Y", were adjustments made to PS&R data for additional claims that have been billed but are not included on the PS&R used to file this cost report? If "Y", see Instructions.	N		N			15.00
16.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for corrections of other PS&R Report information? If yes, see instructions.	N		N			16.00
17.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for Other? Describe the other adjustments:	N		N			17.00
18.00	Was the cost report prepared only using the provider's records? If "Y" see Instructions.	N		N			18.00
		1.00	2.00	3.00			
Cost Report Preparer Contact Information							
19.00	Enter the first name, last name and the title/position held by the cost report preparer in columns 1, 2, and 3, respectively.	KITTY	BLISSIT	PREPARER			19.00
20.00	Enter the employer/company name of the cost report preparer.	HEALTH CARE RESOURCES					20.00
21.00	Enter the telephone number and email address of the cost report preparer in columns 1 and 2, respectively.	609-987-1440	KITTY.BLISSIT@HCRNJ.NET				21.00

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

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

	Component	Number of Beds	Bed Days Available	Inpatient Days/Visits					Discharges					
				Title V	Title XVIII	Title XIX	Other	Total	Title V	Title XVIII	Title XIX	Other	Total	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00	12.00	
1.00	SKILLED NURSING FACILITY	201	73,566	0	4,530	41,075	3,842	49,447	0	66	86	54	206	1.00
2.00	NURSING FACILITY	0	0	0		0	0	0	0		0	0	0	2.00
3.00	ICF/IID	0	0			0	0	0			0	0	0	3.00
4.00	HOME HEALTH AGENCY COST													4.00
5.00	Other Long Term Care	0	0				0	0				0	0	5.00
6.00	SNF-Based CMHC													6.00
7.00	HOSPICE	0	0	0	0	0	0	0	0	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	201	73,566	0	4,530	41,075	3,842	49,447	0	66	86	54	206	8.00
	Component	Average Length of Stay				Admissions					Full Time Equivalent			
		Title V	Title XVIII	Title XIX	Total	Title V	Title XVIII	Title XIX	Other	Total	Employees on Payroll	Nonpaid Workers		
		13.00	14.00	15.00	16.00	17.00	18.00	19.00	20.00	21.00	22.00	23.00		
1.00	SKILLED NURSING FACILITY	0.00	68.64	477.62	240.03	0	104	48	54	206	111.10	0.00		1.00
2.00	NURSING FACILITY	0.00		0.00	0.00	0		0	0	0	0.00	0.00		2.00
3.00	ICF/IID			0.00	0.00			0	0	0	0.00	0.00		3.00
4.00	HOME HEALTH AGENCY COST													4.00
5.00	Other Long Term Care				0.00				0	0	0.00	0.00		5.00
6.00	SNF-Based CMHC													6.00
7.00	HOSPICE	0.00	0.00	0.00	0.00	0	0	0	0	0	0.00	0.00		7.00
8.00	Total (Sum of lines 1-7)	0.00	68.64	477.62	240.03	0	104	48	54	206	111.10	0.00		8.00

LAKELAND HEALTHCARE CENTER

Provider CCN: 315261

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time:

MCRIF32

Version:

5/27/2025 6:10 pm

2540-10

11.1.179.1



## SNF WAGE INDEX INFORMATION

## Worksheet S-3

## Part II

## PPS

## PART II - DIRECT SALARIES

		Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1.00	2.00	3.00	4.00	5.00	
<b>SALARIES</b>							
1.00	Total salaries (See Instructions)	7,060,468	0	7,060,468	232,017.00	30.43	1.00
2.00	Physician salaries-Part A	0	0	0	0.00	0.00	2.00
3.00	Physician salaries-Part B	0	0	0	0.00	0.00	3.00
4.00	Home office personnel	0	0	0	0.00	0.00	4.00
5.00	Sum of lines 2 through 4	0	0	0	0.00	0.00	5.00
6.00	Revised wages (line 1 minus line 5)	7,060,468	0	7,060,468	232,017.00	30.43	6.00
7.00	Other Long Term Care	0	0	0	0.00	0.00	7.00
8.00	HOME HEALTH AGENCY COST						8.00
9.00	CMHC						9.00
10.00	HOSPICE	0	0	0	0.00	0.00	10.00
11.00	Other excluded areas	0	0	0	0.00	0.00	11.00
12.00	Subtotal Excluded salary (Sum of lines 7 through 11)	0	0	0	0.00	0.00	12.00
13.00	Total Adjusted Salaries (line 6 minus line 12)	7,060,468	0	7,060,468	232,017.00	30.43	13.00
<b>OTHER WAGES &amp; RELATED COSTS</b>							
14.00	Contract Labor: Patient Related & Mgmt	2,605,915	0	2,605,915	52,154.00	49.97	14.00
15.00	Contract Labor: Physician services-Part A	0	0	0	0.00	0.00	15.00
16.00	Home office salaries & wage related costs	0	0	0	0.00	0.00	16.00
<b>WAGE-RELATED COSTS</b>							
17.00	Wage-related costs core (See Part IV)	1,045,696	0	1,045,696			17.00
18.00	Wage-related costs other (See Part IV)	0	0	0			18.00
19.00	Wage related costs (excluded units)	0	0	0			19.00
20.00	Physician Part A - WRC	0	0	0			20.00
21.00	Physician Part B - WRC	0	0	0			21.00
22.00	Total Adjusted Wage Related cost (see instructions)	1,045,696	0	1,045,696			22.00

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## SNF WAGE INDEX INFORMATION

## Worksheet S-3

## Part III

## PPS

## PART III - OVERHEAD COST - DIRECT SALARIES

		Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1.00	2.00	3.00	4.00	5.00	
1.00	Employee Benefits	0	0	0	0.00	0.00	1.00
2.00	Administrative & General	1,015,419	0	1,015,419	22,316.00	45.50	2.00
3.00	Plant Operation, Maintenance & Repairs	130,438	0	130,438	4,641.00	28.11	3.00
4.00	Laundry & Linen Service	0	0	0	0.00	0.00	4.00
5.00	Housekeeping	470,703	0	470,703	27,458.00	17.14	5.00
6.00	Dietary	742,570	0	742,570	37,964.00	19.56	6.00
7.00	Nursing Administration	402,573	0	402,573	5,500.00	73.20	7.00
8.00	Central Services and Supply	0	0	0	0.00	0.00	8.00
9.00	Pharmacy	0	0	0	0.00	0.00	9.00
10.00	Medical Records & Medical Records Library	10,133	0	10,133	712.00	14.23	10.00
11.00	Social Service	87,227	0	87,227	2,080.00	41.94	11.00
12.00	Nursing and Allied Health Ed. Act.						12.00
13.00	Other General Service	343,845	0	343,845	17,558.00	19.58	13.00
14.00	Total (sum lines 1 thru 13)	3,202,908	0	3,202,908	118,229.00	27.09	14.00

LAKELAND HEALTHCARE CENTER

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## SNF WAGE RELATED COSTS

Worksheet S-3  
Part IV  
PPS

PART IV - WAGE RELATED COSTS		
		Amount Reported
		1.00
<b>Part A - Core List</b>		
<b>RETIREMENT COST</b>		
1.00	401K Employer Contributions	0 1.00
2.00	Tax Sheltered Annuity (TSA) Employer Contribution	0 2.00
3.00	Qualified and Non-Qualified Pension Plan Cost	0 3.00
4.00	Prior Year Pension Service Cost	0 4.00
<b>PLAN ADMINISTRATIVE COSTS (Paid to External Organization)</b>		
5.00	401K/TSA Plan Administration fees	0 5.00
6.00	Legal/Accounting/Management Fees-Pension Plan	0 6.00
7.00	Employee Managed Care Program Administration Fees	0 7.00
<b>HEALTH AND INSURANCE COST</b>		
8.00	Health Insurance (Purchased or Self Funded)	127,529 8.00
9.00	Prescription Drug Plan	0 9.00
10.00	Dental, Hearing and Vision Plan	0 10.00
11.00	Life Insurance (If employee is owner or beneficiary)	0 11.00
12.00	Accident Insurance (If employee is owner or beneficiary)	0 12.00
13.00	Disability Insurance (If employee is owner or beneficiary)	0 13.00
14.00	Long-Term Care Insurance (If employee is owner or beneficiary)	0 14.00
15.00	Workers' Compensation Insurance	189,410 15.00
16.00	Retirement Health Care Cost (Only current year, not the extraordinary accrual required by FASB 106. Non cumulative portion)	0 16.00
<b>TAXES</b>		
17.00	FICA-Employers Portion Only	530,429 17.00
18.00	Medicare Taxes - Employers Portion Only	0 18.00
19.00	Unemployment Insurance	189,862 19.00
20.00	State or Federal Unemployment Taxes	8,466 20.00
<b>OTHER</b>		
21.00	Executive Deferred Compensation	0 21.00
22.00	Day Care Cost and Allowances	0 22.00
23.00	Tuition Reimbursement	0 23.00
24.00	Total Wage Related cost (Sum of lines 1 - 23)	1,045,696 24.00
		Amount Reported
		1.00
<b>Part B - Other than Core Related Cost</b>		
25.00	OTHER WAGE RELATED COSTS (SPECIFY)	0 25.00



LAKELAND HEALTHCARE CENTER		Period:	Run Date Time:	5/27/2025 6:10 pm
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## SNF REPORTING OF DIRECT CARE EXPENDITURES

**Worksheet S-3**  
**Part V**  
**PPS**

	OCCUPATIONAL CATEGORY	Amount Reported	Fringe Benefits	Adjusted Salaries (col. 1 + col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1.00	2.00	3.00	4.00	5.00	
<b>Direct Salaries</b>							
<b>Nursing Occupations</b>							
1.00	Registered Nurses (RNs)	708,592	104,947	813,539	15,022.00	54.16	1.00
2.00	Licensed Practical Nurses (LPNs)	1,506,114	223,065	1,729,179	34,592.00	49.99	2.00
3.00	Certified Nursing Assistant/Nursing Assistants/Aides	1,642,854	243,317	1,886,171	64,174.00	29.39	3.00
4.00	Total Nursing (sum of lines 1 through 3)	3,857,560	571,329	4,428,889	113,788.00	38.92	4.00
5.00	Physical Therapists	0	0	0	0.00	0.00	5.00
6.00	Physical Therapy Assistants	0	0	0	0.00	0.00	6.00
7.00	Physical Therapy Aides	0	0	0	0.00	0.00	7.00
8.00	Occupational Therapists	0	0	0	0.00	0.00	8.00
9.00	Occupational Therapy Assistants	0	0	0	0.00	0.00	9.00
10.00	Occupational Therapy Aides	0	0	0	0.00	0.00	10.00
11.00	Speech Therapists	0	0	0	0.00	0.00	11.00
12.00	Respiratory Therapists	0	0	0	0.00	0.00	12.00
13.00	Other Medical Staff	0	0	0	0.00	0.00	13.00
<b>Contract Labor</b>							
<b>Nursing Occupations</b>							
14.00	Registered Nurses (RNs)	70,055		70,055	1,070.00	65.47	14.00
15.00	Licensed Practical Nurses (LPNs)	407,985		407,985	6,800.00	60.00	15.00
16.00	Certified Nursing Assistant/Nursing Assistants/Aides	1,069,430		1,069,430	30,320.00	35.27	16.00
17.00	Total Nursing (sum of lines 14 through 16)	1,547,470		1,547,470	38,190.00	40.52	17.00
18.00	Physical Therapists	293,988		293,988	3,861.00	76.14	18.00
19.00	Physical Therapy Assistants	161,631		161,631	2,123.00	76.13	19.00
20.00	Physical Therapy Aides	0		0	0.00	0.00	20.00
21.00	Occupational Therapists	260,965		260,965	3,351.00	77.88	21.00
22.00	Occupational Therapy Assistants	293,312		293,312	3,766.00	77.88	22.00
23.00	Occupational Therapy Aides	0		0	0.00	0.00	23.00
24.00	Speech Therapists	48,550		48,550	863.00	56.26	24.00
25.00	Respiratory Therapists	0		0	0.00	0.00	25.00
26.00	Other Medical Staff	0		0	0.00	0.00	26.00

LAKELAND HEALTHCARE CENTER

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## PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA

## Worksheet S-7

PPS

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

LAKELAND HEALTHCARE CENTER

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## PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA

## Worksheet S-7

PPS

	Group	Days	
	1.00	2.00	
58.00	SSA		58.00
59.00	IB2		59.00
60.00	IB1		60.00
61.00	IA2		61.00
62.00	IA1		62.00
63.00	BB2		63.00
64.00	BB1		64.00
65.00	BA2		65.00
66.00	BA1		66.00
67.00	PE2		67.00
68.00	PE1		68.00
69.00	PD2		69.00
70.00	PD1		70.00
71.00	PC2		71.00
72.00	PC1		72.00
73.00	PB2		73.00
74.00	PB1		74.00
75.00	PA2		75.00
76.00	PA1		76.00
99.00	AAA		99.00
100.00			100.00
		Expenses	Percentage
		1.00	2.00
			Y/N
			3.00

A notice published in the Federal Register Volume 68, No. 149 August 4, 2003 provided for an increase in the RUG payments beginning 10/01/2003. Congress expected this increase to be used for direct patient care and related expenses. For lines 101 through 106: Enter in column 1 the amount of the expense for each category. Enter in column 2 the percentage of total expenses for each category to total SNF revenue from Worksheet G-2, Part I, line 1, column 3. Indicate in column 3 "Y" for yes or "N" for no if the spending reflects increases associated with direct patient care and related expenses for each category. (If column 2 is zero, enter N/A in column 3) (See instructions)

101.00	Staffing				101.00
102.00	Recruitment				102.00
103.00	Retention of employees				103.00
104.00	Training				104.00
105.00	OTHER (SPECIFY)				105.00
106.00	Total SNF revenue (Worksheet G-2, Part I, line 1, column 3)				106.00

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## RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

PPS

		Cost Center Description	Salaries	Other	Total (col. 1 + col. 2)	Reclassifications Increase/Decrease (Fr Wkst A-6)	Reclassified Trial Balance (col. 3 +- col. 4)	Adjustments to Expenses (Fr Wkst A-8)	Net Expenses For Allocation (col. 5 +- col. 6)	
			1.00	2.00	3.00	4.00	5.00	6.00	7.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES		3,431,641	3,431,641	0	3,431,641	-2,069,757	1,361,884	1.00
3.00	00300	EMPLOYEE BENEFITS	0	1,046,070	1,046,070	0	1,046,070	0	1,046,070	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	1,015,419	1,743,833	2,759,252	0	2,759,252	-196,864	2,562,388	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	130,438	314,546	444,984	0	444,984	0	444,984	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	23,414	23,414	0	23,414	0	23,414	6.00
7.00	00700	HOUSEKEEPING	470,703	71,791	542,494	0	542,494	0	542,494	7.00
8.00	00800	DIETARY	742,570	606,531	1,349,101	0	1,349,101	0	1,349,101	8.00
9.00	00900	NURSING ADMINISTRATION	402,573	60,250	462,823	0	462,823	0	462,823	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	0	0	0	10.00
12.00	01200	MEDICAL RECORDS & LIBRARY	10,133	0	10,133	0	10,133	0	10,133	12.00
13.00	01300	SOCIAL SERVICE	87,227	0	87,227	0	87,227	0	87,227	13.00
15.00	01500	PATIENT ACTIVITIES	343,845	185,581	529,426	0	529,426	0	529,426	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
30.00	03000	SKILLED NURSING FACILITY	3,857,560	1,799,996	5,657,556	0	5,657,556	-1,000	5,656,556	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	0	0	0	0	0	33.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
40.00	04000	RADIOLOGY	0	14,883	14,883	0	14,883	0	14,883	40.00
41.00	04100	LABORATORY	0	20,049	20,049	0	20,049	0	20,049	41.00
42.00	04200	INTRAVENOUS THERAPY	0	14,551	14,551	0	14,551	0	14,551	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	2,191	2,191	0	2,191	0	2,191	43.00
44.00	04400	PHYSICAL THERAPY	0	440,305	440,305	0	440,305	0	440,305	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	540,324	540,324	0	540,324	0	540,324	45.00
46.00	04600	SPEECH PATHOLOGY	0	78,154	78,154	0	78,154	0	78,154	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	115,451	115,451	0	115,451	0	115,451	49.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	0	0	51.00
<b>OTHER REIMBURSABLE COST CENTERS</b>										
71.00	07100	AMBULANCE	0	20,424	20,424	0	20,424	0	20,424	71.00
<b>SPECIAL PURPOSE COST CENTERS</b>										
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES		0	0	0	0	0	0	80.00
81.00	08100	INTEREST EXPENSE		0	0	0	0	0	0	81.00
82.00	08200	UTILIZATION REVIEW - SNF	0	0	0	0	0	0	0	82.00
83.00	08300	HOSPICE	0	0	0	0	0	0	0	83.00
89.00		SUBTOTALS (sum of lines 1-84)	7,060,468	10,529,985	17,590,453	0	17,590,453	-2,267,621	15,322,832	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	14	14	0	14	0	14	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	0	0	94.00
100.00		TOTAL	7,060,468	10,529,999	17,590,467	0	17,590,467	-2,267,621	15,322,846	100.00

RECLASSIFICATIONS

Worksheet A-6

PPS

	Increases				Decreases				
	Cost Center	Line #	Salary	Non Salary	Cost Center	Line #	Salary	Non Salary	
	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	
100.00	TOTAL RECLASSIFICATIONS (Sum of columns 4 and 5 must equal sum of columns 8 and 9 (2))		0	0			0	0	100.00
(1) A letter (A, B, etc.) must be entered on each line to identify each reclassification entry. (2) Transfer the amounts in columns 4, 5, 8 and 9 to Worksheet A, column 4, lines as appropriate.									

RECONCILIATION OF CAPITAL COSTS CENTERS

Worksheet A-7

PPS

			Acquisitions						
		Beginning Balances	Purchases	Donation	Total	Disposals and Retirements	Ending Balance	Fully Depreciated Assets	
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	
ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES									
1.00	Land	0	0	0	0	0	0	0	1.00
2.00	Land Improvements	0	0	0	0	0	0	0	2.00
3.00	Buildings and Fixtures	0	0	0	0	0	0	0	3.00
4.00	Building Improvements	14,645	285,555	0	285,555	0	300,200	0	4.00
5.00	Fixed Equipment	0	0	0	0	0	0	0	5.00
6.00	Movable Equipment	16,330	28,133	0	28,133	0	44,463	0	6.00
7.00	Subtotal (sum of lines 1-6)	30,975	313,688	0	313,688	0	344,663	0	7.00
8.00	Reconciling Items	0	0	0	0	0	0	0	8.00
9.00	Total (line 7 minus line 8)	30,975	313,688	0	313,688	0	344,663	0	9.00

LAKELAND HEALTHCARE CENTER

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## ADJUSTMENTS TO EXPENSES

## Worksheet A-8

PPS


	Description (1)	(2) Basis For Adjustment	Amount	Expense Classification on Worksheet A To/From Which the Amount is to be Adjusted	
				Cost Center	Line No.
				3.00	4.00
1.00	Investment income on restricted funds (chapter 2)	B	-2,908	CAP REL COSTS - BLDGS & FIXTURES	1.00
2.00	Trade, quantity, and time discounts (chapter 8)		0		2.00
3.00	Refunds and rebates of expenses (chapter 8)		0		3.00
4.00	Rental of provider space by suppliers (chapter 8)		0	CAP REL COSTS - BLDGS & FIXTURES	4.00
5.00	Telephone services (pay stations excluded) (chapter 21)		0		5.00
6.00	Television and radio service (chapter 21)		0		6.00
7.00	Parking lot (chapter 21)		0		7.00
8.00	Remuneration applicable to provider-based physician adjustment	A-8-2	0		8.00
9.00	Home office cost (chapter 21)		0		9.00
10.00	Sale of scrap, waste, etc. (chapter 23)		0		10.00
11.00	Nonallowable costs related to certain Capital expenditures (chapter 24)		0		11.00
12.00	Adjustment resulting from transactions with related organizations (chapter 10)	A-8-1	-2,066,849		12.00
13.00	Laundry and linen service		0		13.00
14.00	Revenue - Employee meals		0		14.00
15.00	Cost of meals - Guests		0		15.00
16.00	Sale of medical supplies to other than patients		0		16.00
17.00	Sale of drugs to other than patients		0		17.00
18.00	Sale of medical records and abstracts		0		18.00
19.00	Vending machines		0		19.00
20.00	Income from imposition of interest, finance or penalty charges (chapter 21)		0		20.00
21.00	Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments		0		21.00
22.00	Utilization review--physicians' compensation (chapter 21)		0	UTILIZATION REVIEW - SNF	82.00
23.00	Depreciation--buildings and fixtures		0	CAP REL COSTS - BLDGS & FIXTURES	1.00
24.00	Depreciation--movable equipment		0	*** Cost Center Deleted ***	2.00
25.00	CONTRIBUTIONS	A	-5,002	ADMINISTRATIVE & GENERAL	4.00
25.01	PENALTIES	A	-6,138	ADMINISTRATIVE & GENERAL	4.00
25.02	PSYCH EVAL	A	-1,000	SKILLED NURSING FACILITY	30.00
25.03	BAD DEBT EXPENSE	A	-185,724	ADMINISTRATIVE & GENERAL	4.00
100.00	Total (sum of lines 1 through 99) (Transfer to Worksheet A, col. 6, line 100)		-2,267,621		100.00

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

(2) Basis for adjustment (see instructions).

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

B. Amount Received - if cost cannot be determined.

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

	Line No.	Cost Center	Expense Items	Amount Allowable In Cost	Amount Included in Wkst. A, col. 5	Adjustments (col. 4 minus col. 5)	
	1.00	2.00	3.00	4.00	5.00	6.00	
1.00	1.00	CAP REL COSTS - BLDGS & FIXTURES	RENT	0	3,345,504	-3,345,504	1.00
2.00	1.00	CAP REL COSTS - BLDGS & FIXTURES	DEPRECIATION	377,968	0	377,968	2.00
3.00	1.00	CAP REL COSTS - BLDGS & FIXTURES	MORTGAGE INTEREST	620,342	0	620,342	3.00
4.00	1.00	CAP REL COSTS - BLDGS & FIXTURES	REAL ESTATE TAXES	280,345	0	280,345	4.00
5.00	0.00			0	0	0	5.00
6.00	0.00			0	0	0	6.00
7.00	0.00			0	0	0	7.00
8.00	0.00			0	0	0	8.00
9.00	0.00			0	0	0	9.00
10.00	<b>TOTALS (sum of lines 1-9). Transfer column 6, line 10 to Worksheet A-8, column 3, line 12.</b>			<b>1,278,655</b>	<b>3,345,504</b>	<b>-2,066,849</b>	<b>10.00</b>

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

The Secretary, by virtue of the authority granted under section 1814(b)(1) of the Social Security Act, requires that you furnish the information requested under Part II of this worksheet.

This information is used by the Centers for Medicare and Medicaid Services and its intermediaries/contractors in determining that the costs applicable to services, facilities, and supplies furnished by organizations related to you by common ownership or control represent reasonable costs as determined under section 1861 of the Social Security Act. If you do not provide all or any part of the requested information, the cost report is considered incomplete and not acceptable for purposes of claiming reimbursement under title XVIII.

				Related Organization(s) and/or Home Office			
	Symbol (1)	Name	Percentage of Ownership	Name	Percentage of Ownership	Type of Business	
	1.00	2.00	3.00	4.00	5.00	6.00	
1.00	B	PC RE LAKELAND HOLDCO LLC	70.00	LAKELAND RELATY HOLDCO, LLC	0.00	HOLDING COMPANY	1.00
2.00	B	PC LAKELAND HOLDCO LLC	70.00	LAKELAND OPERATOR HOLDCO, LLC	0.00	HOLDING COMPANY	2.00
3.00	B	LAKELAND REALTY HOLDCO, LLC	100.00	LAKELAND REALTY SNF, LLC	0.00	LESSOR	3.00
4.00	B	LAKELAND OPERATOR HOLDCO, LLC	100.00	LAKELAND OPERATOR, LLC	0.00	NURSING FACILITY	4.00
5.00			0.00		0.00		5.00
6.00			0.00		0.00		6.00
7.00			0.00		0.00		7.00
8.00			0.00		0.00		8.00
9.00			0.00		0.00		9.00
10.00			0.00		0.00		10.00

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

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



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## COST ALLOCATION - GENERAL SERVICE COSTS

Worksheet B  
Part I  
PPS

	Cost Center Description	Net Expenses for Cost Allocation (from Wkst A col. 7)	BLDGS & FIXTURES	EMPLOYEE BENEFITS	Subtotal	ADMINISTRA TIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSEKEEPI NG	
		0	1.00	3.00	3A	4.00	5.00	6.00	7.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	CAP REL COSTS - BLDGS & FIXTURES	1,361,884	1,361,884							1.00
3.00	EMPLOYEE BENEFITS	1,046,070	0	1,046,070						3.00
4.00	ADMINISTRATIVE & GENERAL	2,562,388	266,921	150,443	2,979,752	2,979,752				4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS	444,984	37,507	19,326	501,817	121,144	622,961			5.00
6.00	LAUNDRY & LINEN SERVICE	23,414	19,785	0	43,199	10,429	11,656	65,284		6.00
7.00	HOUSEKEEPING	542,494	8,799	69,739	621,032	149,923	5,184	0	776,139	7.00
8.00	DIETARY	1,349,101	155,247	110,018	1,614,366	389,724	91,458	0	117,112	8.00
9.00	NURSING ADMINISTRATION	462,823	9,734	59,645	532,202	128,479	5,734	0	7,343	9.00
10.00	CENTRAL SERVICES & SUPPLY	0	0	0	0	0	0	0	0	10.00
12.00	MEDICAL RECORDS & LIBRARY	10,133	0	1,501	11,634	2,809	0	0	0	12.00
13.00	SOCIAL SERVICE	87,227	8,147	12,923	108,297	26,144	4,799	0	6,146	13.00
15.00	PATIENT ACTIVITIES	529,426	44,419	50,944	624,789	150,830	26,168	0	33,508	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
30.00	SKILLED NURSING FACILITY	5,656,556	768,282	571,531	6,996,369	1,688,998	452,605	65,284	579,558	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	0	0	0	33.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
40.00	RADIOLOGY	14,883	0	0	14,883	3,593	0	0	0	40.00
41.00	LABORATORY	20,049	0	0	20,049	4,840	0	0	0	41.00
42.00	INTRAVENOUS THERAPY	14,551	0	0	14,551	3,513	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	2,191	0	0	2,191	529	0	0	0	43.00
44.00	PHYSICAL THERAPY	440,305	17,546	0	457,851	110,530	10,336	0	13,236	44.00
45.00	OCCUPATIONAL THERAPY	540,324	5,819	0	546,143	131,844	3,428	0	4,390	45.00
46.00	SPEECH PATHOLOGY	78,154	3,491	0	81,645	19,710	2,057	0	2,634	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	115,451	11,532	0	126,983	30,655	6,794	0	8,700	49.00
51.00	SUPPORT SURFACES	0	0	0	0	0	0	0	0	51.00
<b>OTHER REIMBURSABLE COST CENTERS</b>										
71.00	AMBULANCE	20,424	0	0	20,424	4,931	0	0	0	71.00
<b>SPECIAL PURPOSE COST CENTERS</b>										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW - SNF									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	15,322,832	1,357,229	1,046,070	15,318,177	2,978,625	620,219	65,284	772,627	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	14	4,655	0	4,669	1,127	2,742	0	3,512	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	0	0	0	0	94.00
98.00	Cross Foot Adjustments	0	0	0	0	0	0	0	0	98.00
99.00	Negative Cost Centers	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	15,322,846	1,361,884	1,046,070	15,322,846	2,979,752	622,961	65,284	776,139	100.00

LAKELAND HEALTHCARE CENTER

Provider CCN: 315261

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time: 5/27/2025 6:10 pm

MCRIF32

Version: 11.1.179.1



## COST ALLOCATION - GENERAL SERVICE COSTS

## Worksheet B

## Part I

## PPS

	Cost Center Description	DIETARY	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	PATIENT ACTIVITIES	Subtotal	Post Stepdown Adjustments	
		8.00	9.00	10.00	12.00	13.00	15.00	16.00	17.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	CAP REL COSTS - BLDGS & FIXTURES									1.00
3.00	EMPLOYEE BENEFITS									3.00
4.00	ADMINISTRATIVE & GENERAL									4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS									5.00
6.00	LAUNDRY & LINEN SERVICE									6.00
7.00	HOUSEKEEPING									7.00
8.00	DIETARY	2,212,660								8.00
9.00	NURSING ADMINISTRATION	0	673,758							9.00
10.00	CENTRAL SERVICES & SUPPLY	0	0	0						10.00
12.00	MEDICAL RECORDS & LIBRARY	0	0	0	14,443					12.00
13.00	SOCIAL SERVICE	0	0	0	0	145,386				13.00
15.00	PATIENT ACTIVITIES	0	0	0	0	0	835,295			15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
30.00	SKILLED NURSING FACILITY	2,212,660	673,758	0	14,443	145,386	835,295	13,664,356	0	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	0	0	0	33.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
40.00	RADIOLOGY	0	0	0	0	0	0	18,476	0	40.00
41.00	LABORATORY	0	0	0	0	0	0	24,889	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	18,064	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	0	2,720	0	43.00
44.00	PHYSICAL THERAPY	0	0	0	0	0	0	591,953	0	44.00
45.00	OCCUPATIONAL THERAPY	0	0	0	0	0	0	685,805	0	45.00
46.00	SPEECH PATHOLOGY	0	0	0	0	0	0	106,046	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	0	0	0	0	0	0	173,132	0	49.00
51.00	SUPPORT SURFACES	0	0	0	0	0	0	0	0	51.00
<b>OTHER REIMBURSABLE COST CENTERS</b>										
71.00	AMBULANCE	0	0	0	0	0	0	25,355	0	71.00
<b>SPECIAL PURPOSE COST CENTERS</b>										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW - SNF									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	2,212,660	673,758	0	14,443	145,386	835,295	15,310,796	0	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	0	0	0	0	0	0	12,050	0	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	0	0	0	0	94.00
98.00	Cross Foot Adjustments	0	0	0			0	0	0	98.00
99.00	Negative Cost Centers	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	2,212,660	673,758	0	14,443	145,386	835,295	15,322,846	0	100.00

LAKELAND HEALTHCARE CENTER

Provider CCN: 315261

Period:  
From: 01/01/2024  
To: 12/31/2024Run Date Time: 5/27/2025 6:10 pm  
MCRIF32  
Version: 2540-10  
11.1.179.1

## COST ALLOCATION - GENERAL SERVICE COSTS

Worksheet B  
Part I  
PPS

	Cost Center Description	Total	
		18.00	
<b>GENERAL SERVICE COST CENTERS</b>			
1.00	CAP REL COSTS - BLDGS & FIXTURES		1.00
3.00	EMPLOYEE BENEFITS		3.00
4.00	ADMINISTRATIVE & GENERAL		4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS		5.00
6.00	LAUNDRY & LINEN SERVICE		6.00
7.00	HOUSEKEEPING		7.00
8.00	DIETARY		8.00
9.00	NURSING ADMINISTRATION		9.00
10.00	CENTRAL SERVICES & SUPPLY		10.00
12.00	MEDICAL RECORDS & LIBRARY		12.00
13.00	SOCIAL SERVICE		13.00
15.00	PATIENT ACTIVITIES		15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>			
30.00	SKILLED NURSING FACILITY	13,664,356	30.00
31.00	NURSING FACILITY	0	31.00
32.00	ICF/IID	0	32.00
33.00	OTHER LONG TERM CARE	0	33.00
<b>ANCILLARY SERVICE COST CENTERS</b>			
40.00	RADIOLOGY	18,476	40.00
41.00	LABORATORY	24,889	41.00
42.00	INTRAVENOUS THERAPY	18,064	42.00
43.00	OXYGEN (INHALATION) THERAPY	2,720	43.00
44.00	PHYSICAL THERAPY	591,953	44.00
45.00	OCCUPATIONAL THERAPY	685,805	45.00
46.00	SPEECH PATHOLOGY	106,046	46.00
47.00	ELECTROCARDIOLOGY	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	173,132	49.00
51.00	SUPPORT SURFACES	0	51.00
<b>OTHER REIMBURSABLE COST CENTERS</b>			
71.00	AMBULANCE	25,355	71.00
<b>SPECIAL PURPOSE COST CENTERS</b>			
80.00	MALPRACTICE PREMIUMS & PAID LOSSES		80.00
81.00	INTEREST EXPENSE		81.00
82.00	UTILIZATION REVIEW - SNF		82.00
83.00	HOSPICE	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	15,310,796	89.00
<b>NONREIMBURSABLE COST CENTERS</b>			
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	90.00
91.00	BARBER AND BEAUTY SHOP	12,050	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	92.00
93.00	NONPAID WORKERS	0	93.00
94.00	PATIENTS LAUNDRY	0	94.00
98.00	Cross Foot Adjustments	0	98.00
99.00	Negative Cost Centers	0	99.00
100.00	TOTAL	15,322,846	100.00

LAKELAND HEALTHCARE CENTER

Provider CCN: 315261

Period:

From: 01/01/2024

To: 12/31/2024

Run Date Time: 5/27/2025 6:10 pm

MCRIF32

Version: 11.1.179.1



## ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B  
Part II  
PPS

	Cost Center Description	Directly Assigned New Capital Related Costs	BLDGS & FIXTURES	Subtotal	EMPLOYEE BENEFITS	ADMINISTRA TIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSEKEEPI NG	
		0	1.00	2A	3.00	4.00	5.00	6.00	7.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	CAP REL COSTS - BLDGS & FIXTURES									1.00
3.00	EMPLOYEE BENEFITS	0	0	0	0					3.00
4.00	ADMINISTRATIVE & GENERAL	0	266,921	266,921	0	266,921				4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS	0	37,507	37,507	0	10,852	48,359			5.00
6.00	LAUNDRY & LINEN SERVICE	0	19,785	19,785	0	934	905	21,624		6.00
7.00	HOUSEKEEPING	0	8,799	8,799	0	13,430	402	0	22,631	7.00
8.00	DIETARY	0	155,247	155,247	0	34,911	7,100	0	3,415	8.00
9.00	NURSING ADMINISTRATION	0	9,734	9,734	0	11,509	445	0	214	9.00
10.00	CENTRAL SERVICES & SUPPLY	0	0	0	0	0	0	0	0	10.00
12.00	MEDICAL RECORDS & LIBRARY	0	0	0	0	252	0	0	0	12.00
13.00	SOCIAL SERVICE	0	8,147	8,147	0	2,342	373	0	179	13.00
15.00	PATIENT ACTIVITIES	0	44,419	44,419	0	13,511	2,031	0	977	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
30.00	SKILLED NURSING FACILITY	0	768,282	768,282	0	151,296	35,135	21,624	16,899	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	0	0	0	33.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
40.00	RADIOLOGY	0	0	0	0	322	0	0	0	40.00
41.00	LABORATORY	0	0	0	0	434	0	0	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	315	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	47	0	0	0	43.00
44.00	PHYSICAL THERAPY	0	17,546	17,546	0	9,901	802	0	386	44.00
45.00	OCCUPATIONAL THERAPY	0	5,819	5,819	0	11,810	266	0	128	45.00
46.00	SPEECH PATHOLOGY	0	3,491	3,491	0	1,766	160	0	77	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	0	11,532	11,532	0	2,746	527	0	254	49.00
51.00	SUPPORT SURFACES	0	0	0	0	0	0	0	0	51.00
<b>OTHER REIMBURSABLE COST CENTERS</b>										
71.00	AMBULANCE	0	0	0	0	442	0	0	0	71.00
<b>SPECIAL PURPOSE COST CENTERS</b>										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW - SNF									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	0	1,357,229	1,357,229	0	266,820	48,146	21,624	22,529	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	0	4,655	4,655	0	101	213	0	102	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	0	0	0	0	94.00
98.00	Cross Foot Adjustments									98.00
99.00	Negative Cost Centers		0	0	0	0	0	0	0	99.00
100.00	TOTAL	0	1,361,884	1,361,884	0	266,921	48,359	21,624	22,631	100.00

LAKELAND HEALTHCARE CENTER

Provider CCN: 315261

Period:  
From: 01/01/2024  
To: 12/31/2024Run Date Time: 5/27/2025 6:10 pm  
MCRIF32  
Version: 11.1.179.1

## ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B  
Part II  
PPS

	Cost Center Description	DIETARY	NURSING ADMINISTRATION	CENTRAL SERVICES & SUPPLY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	PATIENT ACTIVITIES	Subtotal	Post Step-Down Adjustments	
		8.00	9.00	10.00	12.00	13.00	15.00	16.00	17.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	CAP REL COSTS - BLDGS & FIXTURES									1.00
3.00	EMPLOYEE BENEFITS									3.00
4.00	ADMINISTRATIVE & GENERAL									4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS									5.00
6.00	LAUNDRY & LINEN SERVICE									6.00
7.00	HOUSEKEEPING									7.00
8.00	DIETARY	200,673								8.00
9.00	NURSING ADMINISTRATION	0	21,902							9.00
10.00	CENTRAL SERVICES & SUPPLY	0	0	0						10.00
12.00	MEDICAL RECORDS & LIBRARY	0	0	0	252					12.00
13.00	SOCIAL SERVICE	0	0	0	0	11,041				13.00
15.00	PATIENT ACTIVITIES	0	0	0	0	0	60,938			15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
30.00	SKILLED NURSING FACILITY	200,673	21,902	0	252	11,041	60,938	1,288,042	0	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	0	0	0	33.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
40.00	RADIOLOGY	0	0	0	0	0	0	322	0	40.00
41.00	LABORATORY	0	0	0	0	0	0	434	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	0	0	315	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	0	47	0	43.00
44.00	PHYSICAL THERAPY	0	0	0	0	0	0	28,635	0	44.00
45.00	OCCUPATIONAL THERAPY	0	0	0	0	0	0	18,023	0	45.00
46.00	SPEECH PATHOLOGY	0	0	0	0	0	0	5,494	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	0	0	0	0	0	0	15,059	0	49.00
51.00	SUPPORT SURFACES	0	0	0	0	0	0	0	0	51.00
<b>OTHER REIMBURSABLE COST CENTERS</b>										
71.00	AMBULANCE	0	0	0	0	0	0	442	0	71.00
<b>SPECIAL PURPOSE COST CENTERS</b>										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW - SNF									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	200,673	21,902	0	252	11,041	60,938	1,356,813	0	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	0	0	0	0	0	0	5,071	0	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	0	0	0	0	94.00
98.00	Cross Foot Adjustments	0	0	0			0	0	0	98.00
99.00	Negative Cost Centers	0	0	0	0	0	0	0	0	99.00
100.00	TOTAL	200,673	21,902	0	252	11,041	60,938	1,361,884	0	100.00

LAKELAND HEALTHCARE CENTER

Provider CCN: 315261

Period:  
From: 01/01/2024  
To: 12/31/2024Run Date Time: 5/27/2025 6:10 pm  
MCRIF32  
Version: 2540-10  
11.1.179.1

## ALLOCATION OF CAPITAL RELATED COSTS

Worksheet B  
Part II  
PPS

	Cost Center Description	Total	
		18.00	
<b>GENERAL SERVICE COST CENTERS</b>			
1.00	CAP REL COSTS - BLDGS & FIXTURES		1.00
3.00	EMPLOYEE BENEFITS		3.00
4.00	ADMINISTRATIVE & GENERAL		4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS		5.00
6.00	LAUNDRY & LINEN SERVICE		6.00
7.00	HOUSEKEEPING		7.00
8.00	DIETARY		8.00
9.00	NURSING ADMINISTRATION		9.00
10.00	CENTRAL SERVICES & SUPPLY		10.00
12.00	MEDICAL RECORDS & LIBRARY		12.00
13.00	SOCIAL SERVICE		13.00
15.00	PATIENT ACTIVITIES		15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>			
30.00	SKILLED NURSING FACILITY	1,288,042	30.00
31.00	NURSING FACILITY	0	31.00
32.00	ICF/IID	0	32.00
33.00	OTHER LONG TERM CARE	0	33.00
<b>ANCILLARY SERVICE COST CENTERS</b>			
40.00	RADIOLOGY	322	40.00
41.00	LABORATORY	434	41.00
42.00	INTRAVENOUS THERAPY	315	42.00
43.00	OXYGEN (INHALATION) THERAPY	47	43.00
44.00	PHYSICAL THERAPY	28,635	44.00
45.00	OCCUPATIONAL THERAPY	18,023	45.00
46.00	SPEECH PATHOLOGY	5,494	46.00
47.00	ELECTROCARDIOLOGY	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	15,059	49.00
51.00	SUPPORT SURFACES	0	51.00
<b>OTHER REIMBURSABLE COST CENTERS</b>			
71.00	AMBULANCE	442	71.00
<b>SPECIAL PURPOSE COST CENTERS</b>			
80.00	MALPRACTICE PREMIUMS & PAID LOSSES		80.00
81.00	INTEREST EXPENSE		81.00
82.00	UTILIZATION REVIEW - SNF		82.00
83.00	HOSPICE	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	1,356,813	89.00
<b>NONREIMBURSABLE COST CENTERS</b>			
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	90.00
91.00	BARBER AND BEAUTY SHOP	5,071	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	92.00
93.00	NONPAID WORKERS	0	93.00
94.00	PATIENTS LAUNDRY	0	94.00
98.00	Cross Foot Adjustments	0	98.00
99.00	Negative Cost Centers	0	99.00
100.00	TOTAL	1,361,884	100.00

LAKELAND HEALTHCARE CENTER				Period:	Run Date Time:	5/27/2025 6:10 pm
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## COST ALLOCATION - STATISTICAL BASIS

## Worksheet B-1

PPS

	Cost Center Description	BLDGS & FIXTURES (SQUARE FEET)	EMPLOYEE BENEFITS (GROSS SALARIES)	Reconciliation	ADMINISTRATIVE & GENERAL (ACCUM COST)	PLANT OPERATION, MAINT. & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (PATIENT CENSUS)	HOUSEKEEPING (SQUARE FEET)	DIETARY (MEALS SERVED)	
		1.00	3.00	4A	4.00	5.00	6.00	7.00	8.00	
<b>GENERAL SERVICE COST CENTERS</b>										
1.00	CAP REL COSTS - BLDGS & FIXTURES	77,232								1.00
3.00	EMPLOYEE BENEFITS	0	7,060,468							3.00
4.00	ADMINISTRATIVE & GENERAL	15,137	1,015,419	-2,979,752	12,343,094					4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS	2,127	130,438	0	501,817	59,968				5.00
6.00	LAUNDRY & LINEN SERVICE	1,122	0	0	43,199	1,122	49,447			6.00
7.00	HOUSEKEEPING	499	470,703	0	621,032	499	0	58,347		7.00
8.00	DIETARY	8,804	742,570	0	1,614,366	8,804	0	8,804	148,341	8.00
9.00	NURSING ADMINISTRATION	552	402,573	0	532,202	552	0	552	0	9.00
10.00	CENTRAL SERVICES & SUPPLY	0	0	0	0	0	0	0	0	10.00
12.00	MEDICAL RECORDS & LIBRARY	0	10,133	0	11,634	0	0	0	0	12.00
13.00	SOCIAL SERVICE	462	87,227	0	108,297	462	0	462	0	13.00
15.00	PATIENT ACTIVITIES	2,519	343,845	0	624,789	2,519	0	2,519	0	15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>										
30.00	SKILLED NURSING FACILITY	43,569	3,857,560	0	6,996,369	43,569	49,447	43,569	148,341	30.00
31.00	NURSING FACILITY	0	0	0	0	0	0	0	0	31.00
32.00	ICF/IID	0	0	0	0	0	0	0	0	32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0	0	0	0	33.00
<b>ANCILLARY SERVICE COST CENTERS</b>										
40.00	RADIOLOGY	0	0	0	14,883	0	0	0	0	40.00
41.00	LABORATORY	0	0	0	20,049	0	0	0	0	41.00
42.00	INTRAVENOUS THERAPY	0	0	0	14,551	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	2,191	0	0	0	0	43.00
44.00	PHYSICAL THERAPY	995	0	0	457,851	995	0	995	0	44.00
45.00	OCCUPATIONAL THERAPY	330	0	0	546,143	330	0	330	0	45.00
46.00	SPEECH PATHOLOGY	198	0	0	81,645	198	0	198	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	654	0	0	126,983	654	0	654	0	49.00
51.00	SUPPORT SURFACES	0	0	0	0	0	0	0	0	51.00
<b>OTHER REIMBURSABLE COST CENTERS</b>										
71.00	AMBULANCE	0	0	0	20,424	0	0	0	0	71.00
<b>SPECIAL PURPOSE COST CENTERS</b>										
80.00	MALPRACTICE PREMIUMS & PAID LOSSES									80.00
81.00	INTEREST EXPENSE									81.00
82.00	UTILIZATION REVIEW - SNF									82.00
83.00	HOSPICE	0	0	0	0	0	0	0	0	83.00
89.00	SUBTOTALS (sum of lines 1-84)	76,968	7,060,468	-2,979,752	12,338,425	59,704	49,447	58,083	148,341	89.00
<b>NONREIMBURSABLE COST CENTERS</b>										
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	0	0	0	90.00
91.00	BARBER AND BEAUTY SHOP	264	0	0	4,669	264	0	264	0	91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	0	0	0	92.00
93.00	NONPAID WORKERS	0	0	0	0	0	0	0	0	93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	0	0	0	0	94.00
98.00	Cross Foot Adjustments									98.00
99.00	Negative Cost Centers									99.00
102.00	Cost to be allocated (per Wkst. B, Part I)	1,361,884	1,046,070		2,979,752	622,961	65,284	776,139	2,212,660	102.00
103.00	Unit cost multiplier (Wkst. B, Part I)	17.633675	0.148159		0.241410	10.388224	1.320282	13.302124	14.916038	103.00
104.00	Cost to be allocated (per Wkst. B, Part II)		0		266,921	48,359	21,624	22,631	200,673	104.00
105.00	Unit cost multiplier (Wkst. B, Part II)		0.000000		0.021625	0.806413	0.437317	0.387869	1.352782	105.00

LAKELAND HEALTHCARE CENTER

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## COST ALLOCATION - STATISTICAL BASIS

## Worksheet B-1

PPS

	Cost Center Description	NURSING ADMINISTRA TION (DIRECT NURS HRS)	CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	MEDICAL RECORDS & LIBRARY (PATIENT CENSUS)	SOCIAL SERVICE (PATIENT CENSUS)	PATIENT ACTIVITIES (PATIENT DAYS)		
		9.00	10.00	12.00	13.00	15.00		
<b>GENERAL SERVICE COST CENTERS</b>								
1.00	CAP REL COSTS - BLDGS & FIXTURES							1.00
3.00	EMPLOYEE BENEFITS							3.00
4.00	ADMINISTRATIVE & GENERAL							4.00
5.00	PLANT OPERATION, MAINT. & REPAIRS							5.00
6.00	LAUNDRY & LINEN SERVICE							6.00
7.00	HOUSEKEEPING							7.00
8.00	DIETARY							8.00
9.00	NURSING ADMINISTRATION	151,977						9.00
10.00	CENTRAL SERVICES & SUPPLY	0	302,273					10.00
12.00	MEDICAL RECORDS & LIBRARY	0	0	49,447				12.00
13.00	SOCIAL SERVICE	0	0	0	49,447			13.00
15.00	PATIENT ACTIVITIES	0	0	0	0	49,447		15.00
<b>INPATIENT ROUTINE SERVICE COST CENTERS</b>								
30.00	SKILLED NURSING FACILITY	151,977	186,822	49,447	49,447	49,447		30.00
31.00	NURSING FACILITY	0	0	0	0	0		31.00
32.00	ICF/IID	0	0	0	0	0		32.00
33.00	OTHER LONG TERM CARE	0	0	0	0	0		33.00
<b>ANCILLARY SERVICE COST CENTERS</b>								
40.00	RADIOLOGY	0	0	0	0	0		40.00
41.00	LABORATORY	0	0	0	0	0		41.00
42.00	INTRAVENOUS THERAPY	0	0	0	0	0		42.00
43.00	OXYGEN (INHALATION) THERAPY	0	0	0	0	0		43.00
44.00	PHYSICAL THERAPY	0	0	0	0	0		44.00
45.00	OCCUPATIONAL THERAPY	0	0	0	0	0		45.00
46.00	SPEECH PATHOLOGY	0	0	0	0	0		46.00
47.00	ELECTROCARDIOLOGY	0	0	0	0	0		47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0	0	0		48.00
49.00	DRUGS CHARGED TO PATIENTS	0	115,451	0	0	0		49.00
51.00	SUPPORT SURFACES	0	0	0	0	0		51.00
<b>OTHER REIMBURSABLE COST CENTERS</b>								
71.00	AMBULANCE	0	0	0	0	0		71.00
<b>SPECIAL PURPOSE COST CENTERS</b>								
80.00	MALPRACTICE PREMIUMS & PAID LOSSES							80.00
81.00	INTEREST EXPENSE							81.00
82.00	UTILIZATION REVIEW - SNF							82.00
83.00	HOSPICE	0	0	0	0	0		83.00
89.00	SUBTOTALS (sum of lines 1-84)	151,977	302,273	49,447	49,447	49,447		89.00
<b>NONREIMBURSABLE COST CENTERS</b>								
90.00	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0		90.00
91.00	BARBER AND BEAUTY SHOP	0	0	0	0	0		91.00
92.00	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0		92.00
93.00	NONPAID WORKERS	0	0	0	0	0		93.00
94.00	PATIENTS LAUNDRY	0	0	0	0	0		94.00
98.00	Cross Foot Adjustments							98.00
99.00	Negative Cost Centers							99.00
102.00	Cost to be allocated (per Wkst. B, Part I)	673,758	0	14,443	145,386	835,295		102.00
103.00	Unit cost multiplier (Wkst. B, Part I)	4.433289	0.000000	0.292091	2.940239	16.892734		103.00
104.00	Cost to be allocated (per Wkst. B, Part II)	21,902	0	252	11,041	60,938		104.00
105.00	Unit cost multiplier (Wkst. B, Part II)	0.144114	0.000000	0.005096	0.223290	1.232390		105.00



RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS

Worksheet C

PPS

	Cost Center Description	Total (from Wkst. B, Pt I, col. 18)	Total Charges	Ratio (col. 1 divided by col. 2)	
		1.00	2.00	3.00	
ANCILLARY SERVICE COST CENTERS					
40.00	RADIOLOGY	18,476	0	0.000000	40.00
41.00	LABORATORY	24,889	0	0.000000	41.00
42.00	INTRAVENOUS THERAPY	18,064	0	0.000000	42.00
43.00	OXYGEN (INHALATION) THERAPY	2,720	0	0.000000	43.00
44.00	PHYSICAL THERAPY	591,953	880,427	0.672348	44.00
45.00	OCCUPATIONAL THERAPY	685,805	1,211,508	0.566076	45.00
46.00	SPEECH PATHOLOGY	106,046	190,926	0.555430	46.00
47.00	ELECTROCARDIOLOGY	0	0	0.000000	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0.000000	48.00
49.00	DRUGS CHARGED TO PATIENTS	173,132	115,451	1.499615	49.00
51.00	SUPPORT SURFACES	0	0	0.000000	51.00
OUTPATIENT SERVICE COST CENTERS					
71.00	AMBULANCE	25,355	0	0.000000	71.00
100.00	Total	1,646,440	2,398,312		100.00

LAKELAND HEALTHCARE CENTER

Provider CCN: 315261

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## APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS

Worksheet D

Part I

PPS

Title XVIII


Skilled Nursing Facility

## PART I - CALCULATION OF ANCILLARY AND OUTPATIENT COST

		Ratio of Cost to Charges (Fr. Wkst. C Column 3)	Health Care Program Charges		Health Care Program Cost		
			Part A	Part B	Part A (col. 1 x col. 2)	Part B (col. 1 x col. 3)	
		1.00	2.00	3.00	4.00	5.00	
<b>ANCILLARY SERVICE COST CENTERS</b>							
40.00	RADIOLOGY	0.000000	0	0	0	0	40.00
41.00	LABORATORY	0.000000	0	0	0	0	41.00
42.00	INTRAVENOUS THERAPY	0.000000	0	0	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	0.000000	0	0	0	0	43.00
44.00	PHYSICAL THERAPY	0.672348	102,871	0	69,165	0	44.00
45.00	OCCUPATIONAL THERAPY	0.566076	155,256	0	87,887	0	45.00
46.00	SPEECH PATHOLOGY	0.555430	60,553	0	33,633	0	46.00
47.00	ELECTROCARDIOLOGY	0.000000	0	0	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0.000000	0	0	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	1.499615	0	0	0	0	49.00
51.00	SUPPORT SURFACES	0.000000	0	0	0	0	51.00
<b>OUTPATIENT SERVICE COST CENTERS</b>							
71.00	AMBULANCE (2)	0.000000		0		0	71.00
100.00	Total (Sum of lines 40 - 71)		318,680	0	190,685	0	100.00

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

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

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## APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS

## Worksheet D

## Parts II-III

Title XVIII

Skilled Nursing Facility

PPS

## PART II - APPORTIONMENT OF VACCINE COST


		1.00	
1.00	Drugs charged to patients - ratio of cost to charges (From Worksheet C, column 3, line 49)	1.499615	1.00
2.00	Program vaccine charges (From your records, or the PS&R)	0	2.00
3.00	Program costs (Line 1 x line 2) (Title XVIII, PPS providers, transfer this amount to Worksheet E, Part I, line 18)	0	3.00

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

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

## ANCILLARY SERVICE COST CENTERS

40.00	RADIOLOGY	18,476	0	0.000000	0	0	40.00
41.00	LABORATORY	24,889	0	0.000000	0	0	41.00
42.00	INTRAVENOUS THERAPY	18,064	0	0.000000	0	0	42.00
43.00	OXYGEN (INHALATION) THERAPY	2,720	0	0.000000	0	0	43.00
44.00	PHYSICAL THERAPY	591,953	0	0.000000	69,165	0	44.00
45.00	OCCUPATIONAL THERAPY	685,805	0	0.000000	87,887	0	45.00
46.00	SPEECH PATHOLOGY	106,046	0	0.000000	33,633	0	46.00
47.00	ELECTROCARDIOLOGY	0	0	0.000000	0	0	47.00
48.00	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	0.000000	0	0	48.00
49.00	DRUGS CHARGED TO PATIENTS	173,132	0	0.000000	0	0	49.00
51.00	SUPPORT SURFACES	0	0	0.000000	0	0	51.00
100.00	Total (Sum of lines 40 - 52)	1,621,085	0		190,685	0	100.00

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## COMPUTATION OF INPATIENT ROUTINE COSTS

## Worksheet D-1

## Part I

Title XVIII

Skilled Nursing Facility

PPS

PART I CALCULATION OF INPATIENT ROUTINE COSTS		
		1.00
<b>INPATIENT DAYS</b>		
1.00	Inpatient days including private room days	49,447 1.00
2.00	Private room days	0 2.00
3.00	Inpatient days including private room days applicable to the Program	4,530 3.00
4.00	Medically necessary private room days applicable to the Program	0 4.00
5.00	Total general inpatient routine service cost	<b>13,664,356</b> 5.00
<b>PRIVATE ROOM DIFFERENTIAL ADJUSTMENT</b>		
6.00	General inpatient routine service charges	16,748,191 6.00
7.00	General inpatient routine service cost/charge ratio (Line 5 divided by line 6)	0.815871 7.00
8.00	Enter private room charges from your records	0 8.00
9.00	Average private room per diem charge (Private room charges line 8 divided by private room days, line 2)	0.00 9.00
10.00	Enter semi-private room charges from your records	0 10.00
11.00	Average semi-private room per diem charge (Semi-private room charges line 10, divided by semi-private room days)	0.00 11.00
12.00	Average per diem private room charge differential (Line 9 minus line 11)	0.00 12.00
13.00	Average per diem private room cost differential (Line 7 times line 12)	0.00 13.00
14.00	Private room cost differential adjustment (Line 2 times line 13)	0 14.00
15.00	General inpatient routine service cost net of private room cost differential (Line 5 minus line 14)	13,664,356 15.00
<b>PROGRAM INPATIENT ROUTINE SERVICE COSTS</b>		
16.00	Adjusted general inpatient service cost per diem (Line 15 divided by line 1)	276.34 16.00
17.00	Program routine service cost (Line 3 times line 16)	1,251,820 17.00
18.00	Medically necessary private room cost applicable to program (line 4 times line 13)	0 18.00
19.00	Total program general inpatient routine service cost (Line 17 plus line 18)	<b>1,251,820</b> 19.00
20.00	Capital related cost allocated to inpatient routine service costs (From Wkst. B, Part II column 18, line 30 for SNF; line 31 for NF, or line 32 for ICF/IID)	1,288,042 20.00
21.00	Per diem capital related costs (Line 20 divided by line 1)	26.05 21.00
22.00	Program capital related cost (Line 3 times line 21)	118,007 22.00
23.00	Inpatient routine service cost (Line 19 minus line 22)	1,133,813 23.00
24.00	Aggregate charges to beneficiaries for excess costs (From provider records)	0 24.00
25.00	Total program routine service costs for comparison to the cost limitation (Line 23 minus line 24)	<b>1,133,813</b> 25.00
26.00	Enter the per diem limitation (1)	
27.00	Inpatient routine service cost limitation (Line 3 times the per diem limitation line 26) (1)	
28.00	Reimbursable inpatient routine service costs (Line 22 plus the lesser of line 25 or line 27) (Transfer to Worksheet E, Part II, line 4) (See instructions)	
<b>PART II CALCULATION OF INPATIENT NURSING &amp; ALLIED HEALTH COSTS FOR PPS PASS-THROUGH</b>		
		1.00
1.00	Total SNF inpatient days	49,447 1.00
2.00	Program inpatient days (see instructions)	4,530 2.00
3.00	Total nursing & allied health costs. (see instructions)(Do not complete for titles V or XIX)	0 3.00
4.00	Nursing & allied health ratio. (line 2 divided by line 1)	0.091613 4.00
5.00	Program nursing & allied health costs for pass-through. (line 3 times line 4)	0 5.00

LAKELAND HEALTHCARE CENTER

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## CALCULATION OF REIMBURSEMENT SETTLEMENT FOR TITLE XVIII

## Worksheet E

## Part I

Title XVIII

Skilled Nursing Facility


PPS

**PART A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF REIMBURSEMENT**

		1.00	
1.00	Inpatient PPS amount (See Instructions)	4,157,963	1.00
2.00	Nursing and Allied Health Education Activities (pass through payments)	0	2.00
3.00	Subtotal (Sum of lines 1 and 2)	4,157,963	3.00
4.00	Primary payor amounts	0	4.00
5.00	Coinsurance	679,116	5.00
6.00	Allowable bad debts (From your records)	660,327	6.00
7.00	Allowable Bad debts for dual eligible beneficiaries (See instructions)	0	7.00
8.00	Adjusted reimbursable bad debts. (See instructions)	429,213	8.00
9.00	Recovery of bad debts - for statistical records only	0	9.00
10.00	Utilization review	0	10.00
11.00	Subtotal (See instructions)	3,908,060	11.00
12.00	Interim payments (See instructions)	3,835,383	12.00
13.00	Tentative adjustment	0	13.00
14.00	OTHER adjustment (See instructions)	0	14.00
14.50	Demonstration payment adjustment amount before sequestration	0	14.50
14.55	Demonstration payment adjustment amount after sequestration	0	14.55
14.75	Sequestration for non-claims based amounts (see instructions)	8,584	14.75
14.99	Sequestration amount (see instructions)	69,663	14.99
15.00	Balance due provider/program (see Instructions)	-5,570	15.00
16.00	Protested amounts (Nonallowable cost report items in accordance with CMS Pub. 15-2, section 115.2)	0	16.00

**PART B - ANCILLARY SERVICE COMPUTATION OF REIMBURSEMENT LESSER OF COST OR CHARGES - TITLE XVIII ONLY**

17.00	Ancillary services Part B	0	17.00
18.00	Vaccine cost (From Wkst D, Part II, line 3)	0	18.00
19.00	Total reasonable costs (Sum of lines 17 and 18)	0	19.00
20.00	Medicare Part B ancillary charges (See instructions)	0	20.00
21.00	Cost of covered services (Lesser of line 19 or line 20)	0	21.00
22.00	Primary payor amounts	0	22.00
23.00	Coinsurance and deductibles	0	23.00
24.00	Allowable bad debts (From your records)	0	24.00
24.01	Allowable Bad debts for dual eligible beneficiaries (see instructions)	0	24.01
24.02	Adjusted reimbursable bad debts (see instructions)	0	24.02
25.00	Subtotal (Sum of lines 21 and 24, minus lines 22 and 23)	0	25.00
26.00	Interim payments (See instructions)	0	26.00
27.00	Tentative adjustment	0	27.00
28.00	Other Adjustments (See instructions) Specify	0	28.00
28.50	Demonstration payment adjustment amount before sequestration	0	28.50
28.55	Demonstration payment adjustment amount after sequestration	0	28.55
28.99	Sequestration amount (see instructions)	0	28.99
29.00	Balance due provider/program (see instructions)	0	29.00
30.00	Protested amounts (Nonallowable cost report items) in accordance with CMS Pub.15-2, section 115.2	0	30.00

LAKELAND HEALTHCARE CENTER		Period:	Run Date Time:	5/27/2025 6:10 pm	
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## ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED

## Worksheet E-1

Title XVIII Skilled Nursing Facility PPS

	DESCRIPTION	Inpatient Part A		Part B		
		mm/dd/yyyy	Amount	mm/dd/yyyy	Amount	
		1.00	2.00	3.00	4.00	
1.00	Total interim payments paid to provider		3,727,677		0	1.00
2.00	Interim payments payable on individual bills, either submitted or to be submitted to the contractor for services rendered in the cost reporting period. If none, enter zero		0		0	2.00
3.00	List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write "NONE" or enter a zero. (1)					3.00
<b>Program to Provider</b>						
3.01	ADJUSTMENTS TO PROVIDER	06/14/2024	107,706		0	3.01
3.02			0		0	3.02
3.03			0		0	3.03
3.04			0		0	3.04
3.05			0		0	3.05
<b>Provider to Program</b>						
3.50	ADJUSTMENTS TO PROGRAM		0		0	3.50
3.51			0		0	3.51
3.52			0		0	3.52
3.53			0		0	3.53
3.54			0		0	3.54
3.99	Subtotal (Sum of lines 3.01 - 3.49 minus sum of lines 3.50 - 3.98)		107,706		0	3.99
4.00	Total interim payments (sum of lines 1, 2, and 3.99) (Transfer to Wkst. E, Part I line 12 for Part A, and line 26 for Part B)		3,835,383		0	4.00
<b>TO BE COMPLETED BY CONTRACTOR</b>						
5.00	List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write "NONE" or enter a zero. (1)					5.00
<b>Program to Provider</b>						
5.01	TENTATIVE TO PROVIDER		0		0	5.01
5.02			0		0	5.02
5.03			0		0	5.03
<b>Provider to Program</b>						
5.50	TENTATIVE TO PROGRAM		0		0	5.50
5.51			0		0	5.51
5.52			0		0	5.52
5.99	Subtotal (Sum of lines 5.01 - 5.49 minus sum of lines 5.50 - 5.98)		0		0	5.99
6.00	Determined net settlement amount (balance due) based on the cost report. (1)					6.00
6.01	PROGRAM TO PROVIDER		0		0	6.01
6.02	PROVIDER TO PROGRAM		5,570		0	6.02
7.00	Total Medicare program liability (see instructions)		3,829,813		0	7.00
Contractor Name		Contractor Number				
1.00		2.00				
8.00						8.00

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

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

Worksheet G

PPS

		General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund	
		1.00	2.00	3.00	4.00	
<b>Assets</b>						
<b>CURRENT ASSETS</b>						
1.00	Cash on hand and in banks	20,915	0	0	0	1.00
2.00	Temporary investments	0	0	0	0	2.00
3.00	Notes receivable	0	0	0	0	3.00
4.00	Accounts receivable	3,609,361	0	0	0	4.00
5.00	Other receivables	5,140	0	0	0	5.00
6.00	Less: allowances for uncollectible notes and accounts receivable	-562,824	0	0	0	6.00
7.00	Inventory	0	0	0	0	7.00
8.00	Prepaid expenses	626,816	0	0	0	8.00
9.00	Other current assets	115,719	0	0	0	9.00
10.00	Due from other funds	0	0	0	0	10.00
11.00	TOTAL CURRENT ASSETS (Sum of lines 1 - 10)	3,815,127	0	0	0	11.00
<b>FIXED ASSETS</b>						
12.00	Land	0	0	0	0	12.00
13.00	Land improvements	0	0	0	0	13.00
14.00	Less: Accumulated depreciation	0	0	0	0	14.00
15.00	Buildings	0	0	0	0	15.00
16.00	Less Accumulated depreciation	0	0	0	0	16.00
17.00	Leasehold improvements	300,200	0	0	0	17.00
18.00	Less: Accumulated Amortization	-43,367	0	0	0	18.00
19.00	Fixed equipment	0	0	0	0	19.00
20.00	Less: Accumulated depreciation	0	0	0	0	20.00
21.00	Automobiles and trucks	0	0	0	0	21.00
22.00	Less: Accumulated depreciation	0	0	0	0	22.00
23.00	Major movable equipment	44,463	0	0	0	23.00
24.00	Less: Accumulated depreciation	0	0	0	0	24.00
25.00	Minor equipment - Depreciable	0	0	0	0	25.00
26.00	Minor equipment nondepreciable	0	0	0	0	26.00
27.00	Other fixed assets	6,917,588	0	0	0	27.00
28.00	TOTAL FIXED ASSETS (Sum of lines 12 - 27)	7,218,884	0	0	0	28.00
<b>OTHER ASSETS</b>						
29.00	Investments	0	0	0	0	29.00
30.00	Deposits on leases	0	0	0	0	30.00
31.00	Due from owners/officers	846,260	0	0	0	31.00
32.00	Other assets	0	0	0	0	32.00
33.00	TOTAL OTHER ASSETS (Sum of lines 29 - 32)	846,260	0	0	0	33.00
34.00	TOTAL ASSETS (Sum of lines 11, 28, and 33)	11,880,271	0	0	0	34.00
<b>Liabilities and Fund Balances</b>						
<b>CURRENT LIABILITIES</b>						
35.00	Accounts payable	1,503,404	0	0	0	35.00
36.00	Salaries, wages, and fees payable	702,212	0	0	0	36.00
37.00	Payroll taxes payable	67,623	0	0	0	37.00
38.00	Notes & loans payable (Short term)	0	0	0	0	38.00
39.00	Deferred income	1,430,434	0	0	0	39.00
40.00	Accelerated payments	0				40.00
41.00	Due to other funds	0	0	0	0	41.00
42.00	Other current liabilities	397,695	0	0	0	42.00
43.00	TOTAL CURRENT LIABILITIES (Sum of lines 35 - 42)	4,101,368	0	0	0	43.00
<b>LONG TERM LIABILITIES</b>						
44.00	Mortgage payable	0	0	0	0	44.00
45.00	Notes payable	6,917,588	0	0	0	45.00
46.00	Unsecured loans	0	0	0	0	46.00
47.00	Loans from owners:	0	0	0	0	47.00
48.00	Other long term liabilities	0	0	0	0	48.00
49.00	OTHER (SPECIFY)	0	0	0	0	49.00
50.00	TOTAL LONG TERM LIABILITIES (Sum of lines 44 - 49)	6,917,588	0	0	0	50.00

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

Worksheet G

PPS

		General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund	
		1.00	2.00	3.00	4.00	
51.00	TOTAL LIABILITIES (Sum of lines 43 and 50)	11,018,956	0	0	0	51.00
<b>CAPITAL ACCOUNTS</b>						
52.00	General fund balance	861,315				52.00
53.00	Specific purpose fund		0			53.00
54.00	Donor created - endowment fund balance - restricted			0		54.00
55.00	Donor created - endowment fund balance - unrestricted			0		55.00
56.00	Governing body created - endowment fund balance			0		56.00
57.00	Plant fund balance - invested in plant				0	57.00
58.00	Plant fund balance - reserve for plant improvement, replacement, and expansion				0	58.00
59.00	TOTAL FUND BALANCES (Sum of lines 52 thru 58)	861,315	0	0	0	59.00
60.00	TOTAL LIABILITIES AND FUND BALANCES (Sum of lines 51 and 59)	11,880,271	0	0	0	60.00

( ) = contra amount



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## STATEMENT OF CHANGES IN FUND BALANCES

## Worksheet G-1

PPS

		General Fund		Special Purpose Fund		Endowment Fund		Plant Fund		
		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	
1.00	Fund balances at beginning of period		1,294,738		0		0		0	1.00
2.00	Net income (loss) (from Wkst. G-3, line 31)		-425,878							2.00
3.00	Total (sum of line 1 and line 2)		868,860		0		0		0	3.00
4.00	Additions (credit adjustments)									4.00
5.00	ROUNDING	2		0		0		0		5.00
6.00		0		0		0		0		6.00
7.00		0		0		0		0		7.00
8.00		0		0		0		0		8.00
9.00		0		0		0		0		9.00
10.00	Total additions (sum of line 5 - 9)		2		0		0		0	10.00
11.00	Subtotal (line 3 plus line 10)		868,862		0		0		0	11.00
12.00	Deductions (debit adjustments)									12.00
13.00		0		0		0		0		13.00
14.00	DIVIDENDS	7,547		0		0		0		14.00
15.00		0		0		0		0		15.00
16.00		0		0		0		0		16.00
17.00		0		0		0		0		17.00
18.00	Total deductions (sum of lines 13 - 17)		7,547		0		0		0	18.00
19.00	Fund balance at end of period per balance sheet (Line 11 - line 18)		861,315		0		0		0	19.00

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## STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

## Worksheet G-2

## Part I

## PPS

## PART I - PATIENT REVENUES

	Cost Center Description	Inpatient 1.00	Outpatient 2.00	Total 3.00	
<b>General Inpatient Routine Care Services</b>					
1.00	SKILLED NURSING FACILITY	16,748,191		16,748,191	1.00
2.00	NURSING FACILITY	0		0	2.00
3.00	ICF/IID	0		0	3.00
4.00	OTHER LONG TERM CARE	0		0	4.00
5.00	Total general inpatient care services (Sum of lines 1 - 4)	16,748,191		16,748,191	5.00
<b>All Other Care Services</b>					
6.00	ANCILLARY SERVICES	2,398,312	0	2,398,312	6.00
7.00	CLINIC		0	0	7.00
8.00	HOME HEALTH AGENCY COST		0	0	8.00
9.00	AMBULANCE		0	0	9.00
10.00	RURAL HEALTH CLINIC		0	0	10.00
10.10	FQHC		0	0	10.10
11.00	CMHC		0	0	11.00
12.00	HOSPICE	0	0	0	12.00
13.00	OTHER (SPECIFY)	0	0	0	13.00
14.00	Total Patient Revenues (Sum of lines 5 - 13) (Transfer column 3 to Worksheet G-3, Line 1)	19,146,503	0	19,146,503	14.00

## PART II - OPERATING EXPENSES

		1.00	2.00	
1.00	Operating Expenses (Per Worksheet A, Col. 3, Line 100)		17,590,467	1.00
2.00	Add (Specify)	0		2.00
3.00		0		3.00
4.00		0		4.00
5.00		0		5.00
6.00		0		6.00
7.00		0		7.00
8.00	Total Additions (Sum of lines 2 - 7)		0	8.00
9.00	Deduct (Specify)	0		9.00
10.00		0		10.00
11.00		0		11.00
12.00		0		12.00
13.00		0		13.00
14.00	Total Deductions (Sum of lines 9 - 13)		0	14.00
15.00	Total Operating Expenses (Sum of lines 1 and 8, minus line 14)		17,590,467	15.00

LAKELAND HEALTHCARE CENTER

Provider CCN: 315261

Period:  
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## STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

## Worksheet G-3

PPS

		1.00	
1.00	Total patient revenues (From Wkst. G-2, Part I, col. 3, line 14)	19,146,503	1.00
2.00	Less: contractual allowances and discounts on patients accounts	1,984,822	2.00
3.00	Net patient revenues (Line 1 minus line 2)	17,161,681	3.00
4.00	Less: total operating expenses (From Worksheet G-2, Part II, line 15)	17,590,467	4.00
5.00	Net income from service to patients (Line 3 minus 4)	-428,786	5.00
<b>Other income:</b>			
6.00	Contributions, donations, bequests, etc	0	6.00
7.00	Income from investments	2,908	7.00
8.00	Revenues from communications ( Telephone and Internet service)	0	8.00
9.00	Revenue from television and radio service	0	9.00
10.00	Purchase discounts	0	10.00
11.00	Rebates and refunds of expenses	0	11.00
12.00	Parking lot receipts	0	12.00
13.00	Revenue from laundry and linen service	0	13.00
14.00	Revenue from meals sold to employees and guests	0	14.00
15.00	Revenue from rental of living quarters	0	15.00
16.00	Revenue from sale of medical and surgical supplies to other than patients	0	16.00
17.00	Revenue from sale of drugs to other than patients	0	17.00
18.00	Revenue from sale of medical records and abstracts	0	18.00
19.00	Tuition (fees, sale of textbooks, uniforms, etc.)	0	19.00
20.00	Revenue from gifts, flower, coffee shops, canteen	0	20.00
21.00	Rental of vending machines	0	21.00
22.00	Rental of skilled nursing space	0	22.00
23.00	Governmental appropriations	0	23.00
24.00	Other miscellaneous revenue (specify)	0	24.00
24.50	COVID-19 PHE Funding	0	24.50
25.00	Total other income (Sum of lines 6 - 24)	2,908	25.00
26.00	Total (Line 5 plus line 25)	-425,878	26.00
27.00	Other expenses (specify)	0	27.00
28.00		0	28.00
29.00		0	29.00
30.00	Total other expenses (Sum of lines 27 - 29)	0	30.00
31.00	Net income (or loss) for the period (Line 26 minus line 30)	-425,878	31.00