

Client: **A443851 - Armenian Nursing and Rehabilitation Center, Inc.**
Engagement: **MDMC 2022 - Armenian Nursing and Rehabilitation Center, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - MCD TB Report**

Account	Description	PP-1 12/31/2021	FS 12/31/2022	JE Ref #	CAIDJE	CAID 12/31/2022
Group : [BS] Balance Sheet						
Subgroup : None						
1101-110-NRV	Operating Checking - Bank of America 3031	152,303.00	592,435.00		0.00	592,435.00
1102-110-NRV	Checking PPP - Orrstown Bank	99,665.00	4,665.00		0.00	4,665.00
1103-110-NRV	Petty Cash	368.00	368.00		0.00	368.00
1106-110-NRV	Checking - Bank of America 1517	222,346.00	86,676.00		0.00	86,676.00
1107-110-NRV	Checking - Bank of America 7076	43,696.00	261.00		0.00	261.00
1109-110-NRV	Cash - Patient Funds	38,743.00	90,034.00		0.00	90,034.00
1152-110-NRV	Checking - Bank of America 6120	0.00	15.00		0.00	15.00
1199-110-NRV	Bill.com Money Out Clearing	0.00	(643.00)		0.00	(643.00)
1200-120-DMA	Accounts Receivable Medicaid	370,006.00	384,296.00		0.00	384,296.00
1200-120-MAA	Accounts Receivable Managed Care Part A	31,431.00	678,661.00		0.00	678,661.00
1200-120-MCA	Accounts Receivable Medicare Part A	148,029.00	232,527.00		0.00	232,527.00
1200-120-NRV	Accounts Receivable	0.00	28,727.00		0.00	28,727.00
1200-120-PPA	Accounts Receivable Private Pay Part A	373,042.00	141,925.00		0.00	141,925.00
1201-120-NRV	AR Unapplied	14,104.00	4,444.00		0.00	4,444.00
1210-120-NRV	Allow for Doubtful Accts	(94,000.00)	(400,000.00)		0.00	(400,000.00)
1220-120-NRV	Accounts Receivable - Intercompany	204,922.00	12,521.00		0.00	12,521.00
1310-130-NRV	Prepaid Insurance	56,303.00	108,082.00		0.00	108,082.00
1310-2CLA	Long-Term Prepaid Insurance	26,307.00	0.00		0.00	0.00
1320-130-NRV	Prepaid Other	14,177.00	142.00		0.00	142.00
1600-160-NRV	Land	42,885.00	42,885.00		0.00	42,885.00
1610-160-NRV	Building & Improvements	8,340,257.00	8,340,257.00		0.00	8,340,257.00
1611-161-NRV	Accum Depr - Buildings & Improvements	(5,376,511.00)	(5,641,571.00)		0.00	(5,641,571.00)
1620-160-NRV	Furniture & Equipment	2,144,631.00	2,144,631.00		0.00	2,144,631.00
1621-161-NRV	Accum Depr - Furniture & Equipment	(1,834,063.00)	(1,917,531.00)		0.00	(1,917,531.00)
1630-160-NRV	Land Improvements	246,416.00	246,416.00		0.00	246,416.00
1631-161-NRV	Accum Depr - Land Improvements	(185,906.00)	(190,508.00)		0.00	(190,508.00)
1640-160-NRV	Vehicles	25,094.00	25,094.00		0.00	25,094.00
1641-161-NRV	Accum Depr - Vehicles	(25,094.00)	(25,094.00)		0.00	(25,094.00)
1800-120-NRV	Note Receivable - ANRC	0.00	(275,000.00)		0.00	(275,000.00)
2100-210-NRV	Accounts Payable	(415,629.00)	(1,141,954.00)		0.00	(1,141,954.00)
2100-212-NRV	Resident Refunds	0.00	(149,215.00)		0.00	(149,215.00)
2210-220-NRV	Accrued Salary & Wages	(74,632.00)	(95,041.00)		0.00	(95,041.00)
2220-220-NRV	Payroll Taxes & Withholdings	(37,464.00)	(34,275.00)		0.00	(34,275.00)
2222-220-NRV	Accrued Vacation	(229,814.00)	(246,556.00)		0.00	(246,556.00)
2223-220-NRV	Accrued Sick	(149,660.00)	(170,271.00)		0.00	(170,271.00)
2224-220-NRV	Employee 403B Withholding	(636.00)	1,933.00		0.00	1,933.00
2225-220-NRV	Union Dues	0.00	(2,692.00)		0.00	(2,692.00)
2230-220-NRV	Accrued Expenses - Other	(78,810.00)	(60,943.00)		0.00	(60,943.00)
2235-220-NRV	Accrued Interest	0.00	(4,844.00)		0.00	(4,844.00)
2240-220-NRV	Accrued Medicaid User Fee	(88,204.00)	(148,846.00)		0.00	(148,846.00)
2410-220-NRV	Deposits & Resident Funds	(10,610.00)	(38,239.00)		0.00	(38,239.00)
2420-220-NRV	Resident Trust PNA	(19,550.00)	(44,926.00)		0.00	(44,926.00)
2621-220-NRV	Insurance Financing	0.00	(52,926.00)		0.00	(52,926.00)
2625-220-NRV	Line of Credit - Cambridge	0.00	(10,304.00)		0.00	(10,304.00)
2800-220-NRV	Due to AWWA	0.00	(850,000.00)		0.00	(850,000.00)
3020-300-NRV	Net Assets - Retained Earnings	(5,164,470.00)	(3,974,142.00)		0.00	(3,974,142.00)
Subtotal : None		(1,190,328.00)	(2,308,526.00)		0.00	(2,308,526.00)
Total [BS] Balance Sheet		(1,190,328.00)	(2,308,526.00)		0.00	(2,308,526.00)
Group : [IS] Income Statement						
Subgroup : None						
3023.20	RESOURCE INCOME-MEDICAID	0.00	0.00		0.00	0.00
4100-400-DMA	Room & Board Medicaid	(1,421,056.00)	(1,529,562.00)	CAIDJE -	(0.00)	(1,529,562.00)
4100-400-MAA	Room & Board Managed Care Part A	(554,590.00)	(715,215.00)	CAIDJE -	(0.00)	(715,215.00)
4100-400-MCA	Room & Board Medicare Part A	(1,058,638.00)	(1,381,341.00)		0.00	(1,381,341.00)
4100-400-OTA	Room & Board Other Part A	4,224.00	0.00		0.00	0.00
4100-400-PPA	Room & Board Private Pay Part A	(703,790.00)	(1,096,700.00)		0.00	(1,096,700.00)
4100-400-SCO	Room & Board Manages Medicaid (Senior Care Option)	(2,227,879.00)	(2,528,983.00)		0.00	(2,528,983.00)
4120-400-DMA	Room & Board Contractual Medicaid	8,176.00	12,305.00		0.00	12,305.00
4120-400-MAA	Room & Board Contractual Managed Care Part A	320,757.00	428,618.00		0.00	428,618.00
4120-400-MCA	Room & Board Contractual Medicare Part A	300,485.00	365,523.00		0.00	365,523.00
4120-400-SCO	Room & Board Contractual Manages Medicaid (Senior)	(75,647.00)	(101,306.00)		0.00	(101,306.00)
4250-400-DMA	Pharmacy Medicaid	319.00	0.00		0.00	0.00
4250-400-MAA	Pharmacy Managed Care Part A	(63,904.00)	(101,838.00)		0.00	(101,838.00)
4250-400-MCA	Pharmacy Medicare Part A	(79,697.00)	(89,538.00)		0.00	(89,538.00)
4250-400-OTA	Pharmacy Other Part A	(12,589.00)	(18,502.00)		0.00	(18,502.00)
4400-400-MAA	Physical Therapy Managed Care Part A	(50,861.00)	(64,745.00)		0.00	(64,745.00)
4400-400-MCA	Physical Therapy Medicare Part A	(77,786.00)	(92,889.00)		0.00	(92,889.00)
4400-400-OTA	Physical Therapy Other Part A	(12,731.00)	(15,622.00)		0.00	(15,622.00)
4400-400-PPA	Physical Therapy Private Pay Part A	0.00	(891.00)		0.00	(891.00)

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		12/31/2021	12/31/2022			12/31/2022
4400-410-MAB	Physical Therapy Managed Care Part B	(47,421.00)	(37,213.00)		0.00	(37,213.00)
4400-410-MCB	Physical Therapy Medicare Part B	(77,073.00)	(56,224.00)		0.00	(56,224.00)
4400-410-OTB	Physical Therapy Other Part B	(2,881.00)	(5,622.00)		0.00	(5,622.00)
4450-400-MAA	Occupational Therapy Managed Care Part A	(28,188.00)	(78,484.00)		0.00	(78,484.00)
4450-400-MCA	Occupational Therapy Medicare Part A	(87,605.00)	(107,961.00)		0.00	(107,961.00)
4450-400-OTA	Occupational Therapy Other Part A	(17,813.00)	(23,174.00)		0.00	(23,174.00)
4450-400-PPA	Occupational Therapy Private Pay Part A	0.00	(232.00)		0.00	(232.00)
4450-410-MAB	Occupational Therapy Managed Care Part B	(70,279.00)	(34,289.00)		0.00	(34,289.00)
4450-410-MCB	Occupational Therapy Medicare Part B	(45,976.00)	(79,303.00)		0.00	(79,303.00)
4500-400-MAA	Speech Therapy Managed Care Part A	(23,782.00)	(36,086.00)		0.00	(36,086.00)
4500-400-MCA	Speech Therapy Medicare Part A	(37,957.00)	(60,631.00)		0.00	(60,631.00)
4500-400-OTA	Speech Therapy Other Part A	(3,158.00)	(11,358.00)		0.00	(11,358.00)
4500-400-PPA	Speech Therapy Private Pay Part A	(126.00)	0.00		0.00	0.00
4500-410-MAB	Speech Therapy Managed Care Part B	(30,135.00)	(19,211.00)		0.00	(19,211.00)
4500-410-MCB	Speech Therapy Medicare Part B	(11,489.00)	(15,659.00)		0.00	(15,659.00)
4500-410-OTB	Speech Therapy Other Part B	(809.00)	(7,160.00)		0.00	(7,160.00)
4600-400-MCA	Ambulance Medicare Part A	2,396.00	0.00		0.00	0.00
4700-400-MAA	X-Ray Managed Care Part A	(1,920.00)	(4,240.00)		0.00	(4,240.00)
4700-400-MCA	X-Ray Medicare Part A	(3,840.00)	(1,920.00)		0.00	(1,920.00)
4700-400-OTA	X-Ray Other Part A	(480.00)	0.00		0.00	0.00
4850-400-MAA	Lab Managed Care Part A	(14,542.00)	(16,366.00)		0.00	(16,366.00)
4850-400-MCA	Lab Medicare Part A	(13,600.00)	(11,155.00)		0.00	(11,155.00)
4850-400-OTA	Lab Other Part A	(2,023.00)	(3,461.00)		0.00	(3,461.00)
4900-410-MAA	Therapy & Ancillary Part B Contractual Managed Care	76.00	3,460.00		0.00	3,460.00
4900-410-MAB	Therapy & Ancillary Part B Contractual Managed Care	24,679.00	14,269.00		0.00	14,269.00
4900-410-MCB	Therapy & Ancillary Part B Contractual Medicare Part E	22,544.00	24,368.00		0.00	24,368.00
4905-410-MAB	Other Resident Revenue Managed Care Part B	(10,106.00)	0.00		0.00	0.00
4990-590-NRV	Bad Debt Expense	0.00	456,654.00		0.00	456,654.00
5100-510-NRV	Director of Nursing Salary	138,380.00	536,398.00		0.00	536,398.00
5100-515-NRV	Medical Records Salary	63,487.00	165,768.00		0.00	165,768.00
5100-520-NRV	Rehabilitation Aide Salary	19,969.00	162.00		0.00	162.00
5100-530-NRV	Activites Salary	122,785.00	140,351.00		0.00	140,351.00
5100-540-NRV	Social Services Salary	127,827.00	145,397.00		0.00	145,397.00
5100-550-NRV	Dietary Salary	382,456.00	441,448.00		0.00	441,448.00
5100-560-NRV	Housekeeping Salary	104,947.00	82,588.00		0.00	82,588.00
5100-570-NRV	Laundry Salary	28,675.00	36,982.00		0.00	36,982.00
5100-580-NRV	Plant & Maintenance Salary	73,535.00	81,504.00		0.00	81,504.00
5100-590-NRV	Chief Executive Officer Salary	21,214.00	10,790.00		0.00	10,790.00
5101-510-NRV	MDS Coordinatory Salary	124,744.00	80,344.00		0.00	80,344.00
5101-590-NRV	Administrator Salary	180,606.00	316,643.00		0.00	316,643.00
5103-590-NRV	Business Office Salary	136,189.00	62,365.00		0.00	62,365.00
5110-590-NRV	Executive Director Salary	0.00	1,369.00		0.00	1,369.00
5111-510-NRV	Registered Nurse Salary Unit 1	705,544.00	515,762.00		0.00	515,762.00
5112-510-NRV	Registered Nurse Salary Unit 2	122,910.00	33,291.00		0.00	33,291.00
5121-510-NRV	Licensed PPActual Nurse Salary Unit 1	13,695.00	90,953.00		0.00	90,953.00
5122-510-NRV	Licensed PPActual Nurse Salary Unit 2	162,697.00	163,380.00		0.00	163,380.00
5131-510-NRV	Nurse Aides Salary Unit 1	484,900.00	606,813.00		0.00	606,813.00
5132-510-NRV	Nurse Aides Salary Unit 2	500,543.00	361,718.00		0.00	361,718.00
5210-510-NRV	Laboratory	0.00	390.00		0.00	390.00
5210-520-NRV	Laboratory	23,073.00	33,688.00		0.00	33,688.00
5220-520-NRV	X-Ray Expense	3,280.00	2,920.00		0.00	2,920.00
5230-520-NRV	Pharmacy & Medications Expense	85,489.00	128,635.00		0.00	128,635.00
5290-510-NRV	MA Medicaid User Fee	330,642.00	428,211.00		0.00	428,211.00
5400-510-NRV	Nursing Supplies	228,537.00	269,769.00		0.00	269,769.00
5400-520-NRV	Therapy Supplies	2,941.00	2,725.00		0.00	2,725.00
5400-530-NRV	Activities Supplies	5,370.00	4,455.00		0.00	4,455.00
5400-550-NRV	Dietary Supplies	52,349.00	4,674.00		0.00	4,674.00
5400-560-NRV	Housekeeping Supplies	10,158.00	6,800.00		0.00	6,800.00
5400-570-NRV	Laundry Supplies	5,722.00	0.00		0.00	0.00
5400-580-NRV	Plant & Maintenance Supplies	14,062.00	18,176.00		0.00	18,176.00
5400-590-NRV	Admin Supplies	20,151.00	25,940.00		0.00	25,940.00
5400-610-NRV	Employee Benefits Supplies	0.00	283.00		0.00	283.00
5400-620-NRV	Other Expenses Supplies	0.00	1,088.00		0.00	1,088.00
5401-510-NRV	Infection Control Supplies/Services	24,867.00	0.00		0.00	0.00
5402-570-NRV	Printing & Production - Laundry	0.00	578.00		0.00	578.00
5402-590-NRV	Printing & Production - Admin	0.00	15,896.00		0.00	15,896.00
5402-610-NRV	Printing & Production	10,459.00	0.00		0.00	0.00
5403-590-NRV	Postage - Admin	0.00	(493.00)		0.00	(493.00)
5403-610-NRV	Postage	4,323.00	0.00		0.00	0.00
5405-610-NRV	Criminal Background Check - Employee Benefits	179.00	1,148.00		0.00	1,148.00
5406-570-NRV	Laundry Disposal	25,727.00	0.00		0.00	0.00
5407-570-NRV	Laundry Linen & Bedding	6,090.00	1,634.00		0.00	1,634.00
5408-510-NRV	Dietary Supplements - Nursing	0.00	2,176.00		0.00	2,176.00
5408-550-NRV	Dietary Supplements	13,720.00	1,572.00		0.00	1,572.00
5410-590-NRV	Administrative Education	0.00	7,165.00		0.00	7,165.00

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		12/31/2021	12/31/2022			12/31/2022
5410-610-NRV	Administrative Education	4,199.00	0.00		0.00	0.00
5411-550-NRV	Raw Food	189,001.00	231,646.00		0.00	231,646.00
5416-560-NRV	Housekeeping Other Expenses	180,342.00	312,749.00		0.00	312,749.00
5430-510-NRV	Medical Director	36,000.00	42,000.00		0.00	42,000.00
5440-510-NRV	Professional Services & Consulting - Nursing	0.00	1,200.00		0.00	1,200.00
5440-520-NRV	Pharmacy Consultant	16,983.00	4,296.00		0.00	4,296.00
5440-550-NRV	Dietary Consultant	26,102.00	23,776.00		0.00	23,776.00
5440-590-NRV	Administrative Professional Services	137,846.00	90,097.00		0.00	90,097.00
5441-590-NRV	Computer Expense	72,525.00	(249.00)		0.00	(249.00)
5450-510-NRV	Purchased Services Agency Nursing	328,310.00	1,614,523.00		(552,465.00)	1,062,058.00
				CAIDJE -	(552,465.00)	
5450-520-NRV	Purchased Services - Therapy	5,966.00	25,046.00		0.00	25,046.00
5450-530-NRV	Activities Purchased Services	5,125.00	7,890.00		0.00	7,890.00
5450-540-NRV	Purchased Services - Social Services	0.00	18,506.00		0.00	18,506.00
5450-580-NRV	Plant & Maintenance Purchased Services	233,138.00	204,240.00		0.00	204,240.00
5450-590-NRV	Purchased Services	31,690.00	8,255.00		0.00	8,255.00
5461-520-NRV	Physical Therapy Contracted Services	157,024.00	134,060.00		0.00	134,060.00
5462-520-NRV	Occupational Therapy Contracted Services	135,877.00	118,942.00		0.00	118,942.00
5463-520-NRV	Speech Language Pathology Contracted Services	56,086.00	52,393.00		0.00	52,393.00
5465-510-NRV	Ambulance Fees - Nursing	3,393.00	9,320.00		0.00	9,320.00
5465-520-NRV	Ambulance Fees - Therapy/Ancillary	0.00	250.00		0.00	250.00
5465-530-NRV	Ambulance Fees - Activities	0.00	8,385.00		0.00	8,385.00
5499-530-NRV	Miscellaneous Expenses - Activities	0.00	9.00		0.00	9.00
5499-590-NRV	Miscellaneous Expenses	4,038.00	48,355.00		0.00	48,355.00
5499-610-NRV	Miscellaneous Expenses - Employee Benefits	0.00	345.00		0.00	345.00
5499-620-NRV	Miscellaneous Expenses - Other	0.00	1,160.00		0.00	1,160.00
5820-510-NRV	Rental - Equipment & Facility - Nursing	0.00	10,280.00		0.00	10,280.00
5820-590-NRV	Rental - Equipment & Facility	16,288.00	5,401.00		0.00	5,401.00
5840-580-NRV	Insurance - Property & Liability - Plant and Maintenance	0.00	(875.00)		0.00	(875.00)
5840-590-NRV	Insurance - Property & Liability	24,330.00	26,160.00		0.00	26,160.00
5840-610-NRV	Insurance - Property & Liability - Employee Benefits	0.00	826.00		0.00	826.00
5860-510-NRV	Facility Maintenance & Repairs - Nursing	0.00	4,089.00		0.00	4,089.00
5860-550-NRV	Facility Maintenance & Repairs - Dietary	0.00	1,593.00		0.00	1,593.00
5860-580-NRV	Facility Maintenance & Repairs	15,456.00	36,288.00		0.00	36,288.00
5861-580-NRV	Fuel & Gas	38,963.00	56,399.00		0.00	56,399.00
5862-560-NRV	Water & Sewer - Housekeeping	0.00	825.00		0.00	825.00
5862-580-NRV	Water & Sewer	30,152.00	46,597.00		0.00	46,597.00
5863-580-NRV	Trash Removal	22,549.00	26,118.00		0.00	26,118.00
5864-580-NRV	Telephone	34,917.00	32,826.00		0.00	32,826.00
5864-590-NRV	Telephone - Admin	0.00	2,141.00		0.00	2,141.00
5865-580-NRV	Cable TV	20,890.00	31,730.00		0.00	31,730.00
5866-580-NRV	Electricity	23,108.00	17,863.00		0.00	17,863.00
5910-590-NRV	Accounting Fees	212,435.00	312,223.00		0.00	312,223.00
5915-590-NRV	Legal Fees	66,340.00	34,705.00		0.00	34,705.00
5920-590-NRV	Payroll Processing Fees	23,482.00	24,338.00		0.00	24,338.00
5920-610-NRV	Payroll Processing Fees - Employee Benefits	0.00	7,795.00		0.00	7,795.00
5930-590-NRV	Subscriptions	4,684.00	5,150.00		0.00	5,150.00
5930-610-NRV	Subscriptions - Employee Benefits	0.00	4,890.00		0.00	4,890.00
5940-590-NRV	Software Expense	21,669.00	26,034.00		0.00	26,034.00
5950-580-NRV	Automobile & Travel	0.00	337.00		0.00	337.00
5950-590-NRV	Automobile & Travel Default	7,066.00	0.00		0.00	0.00
5960-580-NRV	Licenses & Dues - Plant and Maintenance	0.00	900.00		0.00	900.00
5960-590-NRV	Licenses & Dues	14,509.00	4,784.00		0.00	4,784.00
5960-610-NRV	Licenses & Dues - Employee Benefits	0.00	2,955.00		0.00	2,955.00
5970-590-NRV	Bank Service Charges	10,264.00	15,936.00		0.00	15,936.00
5980-590-NRV	Meals & Entertainment	3,016.00	83.00		0.00	83.00
5995-590-NRV	Management Fee	0.00	34,596.00		0.00	34,596.00
5999-590-NRV	COVID 19 Pandemic Expenses	298,418.00	228,465.00		0.00	228,465.00
6010-590-NRV	Recruitment Advertisement	69,842.00	71,625.00		0.00	71,625.00
6020-590-NRV	Promotional Advertisement	5,855.00	13,766.00		0.00	13,766.00
6055.00	PURCH. SVC. OTHER	0.00	0.00		552,465.00	552,465.00
				CAIDJE -	552,465.00	
6120-610-NRV	Employer Payroll Taxes	297,036.00	283,589.00		0.00	283,589.00
6130-610-NRV	Unemployment	15,479.00	0.00		0.00	0.00
6140-610-NRV	Group Health Insurance	252,332.00	319,168.00		0.00	319,168.00
6141-610-NRV	Group Life Insurance	4,853.00	(6,013.00)		0.00	(6,013.00)
6151-610-NRV	Employee Benefits Other	22,710.00	20,685.00		0.00	20,685.00
6160-610-NRV	Pension 403b	22,511.00	15,774.00		0.00	15,774.00
6170-610-NRV	Workers' Compensation Insurance	60,297.00	54,386.00		0.00	54,386.00
6310-630-NRV	Depreciation	362,436.00	353,093.00		0.00	353,093.00
6320-620-NRV	Amortization	0.00	37.00		0.00	37.00
6410-100-NRV	Interest Expense	0.00	7,923.00		(411.00)	7,512.00
				CAIDJE -	(411.00)	
6470-590-NRV	Advertising	0.00	630.00		0.00	630.00
670110.000	Wages - RN Unit Managers	286,282.00	0.00		0.00	0.00

Client: **A443851 - Armenian Nursing and Rehabilitation Center, Inc.**
Engagement: **MDMC 2022 - Armenian Nursing and Rehabilitation Center, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
670851.000	Purchased Svc - RN Unit 1	194,640.00	0.00		0.00	0.00
670871.000	Purchased Svc - CNA Unit 1	125,457.00	0.00		0.00	0.00
730130.000	Wages - ADON/SOC	121,164.00	0.00		0.00	0.00
730531.000	Insurance - Automobile	6,339.00	0.00		0.00	0.00
730532.000	Insurance - Liabilities	59,803.00	76,198.00		0.00	76,198.00
730570.000	Interest Working Capital Debt	0.00	0.00		411.00	411.00
				CAIDJE -	411.00	
9110-900-NRV	Food/Meals Income	(4,315.00)	0.00		0.00	0.00
9120-900-NRV	Interest Income	(1,251.00)	(57.00)		0.00	(57.00)
9130-900-NRV	Charitable/Donations Income	(18,835.00)	(77,695.00)		0.00	(77,695.00)
9140-900-NRV	Misc. Income	(9,890.00)	7,602.00		0.00	7,602.00
9170-590-NRV	PPP Forgiveness	(1,059,665.00)	0.00		0.00	0.00
9175-900-NRV	ERTC Credit	0.00	(185,053.00)		0.00	(185,053.00)
9310-900-NRV	COVID Relief Funding - Federal	(147,856.00)	0.00		0.00	0.00
9320-900-NRV	COVID Relief Funding - State	(182,604.00)	(395,550.00)		0.00	(395,550.00)
Subtotal : None		1,190,328.00	2,308,526.00		0.00	2,308,526.00
Total [IS] Income Statement		1,190,328.00	2,308,526.00		0.00	2,308,526.00
Sum of Account Groups		0.00	0.00		0.00	0.00
Net (Income) Loss		0.00	0.00		0.00	0.00

Tickmarks

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Client: **A443851 - Armenian Nursing and Rehabilitation Center, Inc.**
Engagement: **MDMC 2022 - Armenian Nursing and Rehabilitation Center, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Worksheet: **T:02 - SNF-CR Groupings**

Account	Description	CAID 12/31/2022	PP-1 12/31/2021
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
1101-110-NRV	Operating Checking - Bank of America 3031	592,435.00	152,303.00
1102-110-NRV	Checking PPP - Orrstown Bank	4,665.00	99,665.00
1103-110-NRV	Petty Cash	368.00	368.00
1106-110-NRV	Checking - Bank of America 1517	86,676.00	222,346.00
1107-110-NRV	Checking - Bank of America 7076	261.00	43,696.00
1152-110-NRV	Checking - Bank of America 6120	15.00	0.00
1199-110-NRV	Bill.com Money Out Clearing	(643.00)	0.00
Subtotal : None		683,777.00	518,378.00
Total [S6L1.1C1]	Cash and Cash Equivalents	683,777.00	518,378.00
Group : [S6L1.4C1]	Other Cash & Equivalents		
Subgroup : None			
1109-110-NRV	Cash - Patient Funds	90,034.00	38,743.00
Subtotal : None		90,034.00	38,743.00
Total [S6L1.4C1]	Other Cash & Equivalents	90,034.00	38,743.00
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A/ R Self-Pay Patients (Private)]			
1200-120-NRV	Accounts Receivable	28,727.00	0.00
1200-120-PPA	Accounts Receivable Private Pay Part A	141,925.00	373,042.00
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		170,652.00	373,042.00
Subgroup : [S6L1.5C1Ar Medicare Non Managed Care]			
1200-120-MCA	Accounts Receivable Medicare Part A	232,527.00	148,029.00
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		232,527.00	148,029.00
Subgroup : [S6L1.5C1A/R Medicare Managed Care]			
1200-120-MAA	Accounts Receivable Managed Care Part A	678,661.00	31,431.00
Subtotal [S6L1.5C1E] A/R Medicare Managed Care		678,661.00	31,431.00
Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care]			
1200-120-DMA	Accounts Receivable Medicaid	384,296.00	370,006.00
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care		384,296.00	370,006.00
Total [S6L1.5C1]	Payer Accounts Receivable	1,466,136.00	922,508.00
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
1210-120-NRV	Allow for Doubtful Accts	(400,000.00)	(94,000.00)
Subtotal : None		(400,000.00)	(94,000.00)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(400,000.00)	(94,000.00)
Group : [S6L1.8C1]	Receivable from Affiliates/Related Parties		
Subgroup : None			
1220-120-NRV	Accounts Receivable - Intercompany	12,521.00	204,922.00
Subtotal : None		12,521.00	204,922.00
Total [S6L1.8C1]	Receivable from Affiliates/Related Parties	12,521.00	204,922.00
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			
1201-120-NRV	AR Unapplied	4,444.00	14,104.00
Subtotal : None		4,444.00	14,104.00
Total [S6L1.11C1]	Other Receivables	4,444.00	14,104.00
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
1310-130-NRV	Prepaid Insurance	108,082.00	56,303.00
1310.2CLA	Long-Term Prepaid Insurance	0.00	26,307.00
Subtotal : None		108,082.00	82,610.00
Total [S6L1.13C1]	Prepaid Insurance	108,082.00	82,610.00
Group : [S6L1.15C1]	Other Prepaid Expenses		
Subgroup : None			
1320-130-NRV	Prepaid Other	142.00	14,177.00
Subtotal : None		142.00	14,177.00
Total [S6L1.15C1]	Other Prepaid Expenses	142.00	14,177.00
Group : [S6L2.1C1]	Land		
Subgroup : None			
1600-160-NRV	Land	42,885.00	42,885.00
Subtotal : None		42,885.00	42,885.00
Total [S6L2.1C1]	Land	42,885.00	42,885.00
Group : [S6L2.2C1]	Building		
Subgroup : [S6L2.2C1A] Building Costs			
1610-160-NRV	Building & Improvements	8,340,257.00	8,340,257.00
Subtotal [S6L2.2C1A] Building Costs		8,340,257.00	8,340,257.00
Subgroup : [S6L2.2C1A/D Building]			
1611-161-NRV	Accum Depr - Buildings & Improvements	(5,641,571.00)	(5,376,511.00)

0.00 Treat as improvement adds for medicaid

Subtotal [S6L2.2C1B] A/D Building		(5,641,571.00)	(5,376,511.00)	(265,060.00)
Total [S6L2.2C1] Building		2,698,686.00	2,963,746.00	
Group : [S6L2.3C1] Improvements - Cost				
Subgroup : [S6L2.3C1] Building Improvements				
1630-160-NRV	Land Improvements	246,416.00	246,416.00	0.00
Subtotal [S6L2.3C1A] Building Improvements		246,416.00	246,416.00	
Subgroup : [S6L2.3C1A/D] Building Improvements				
1631-161-NRV	Accum Depr - Land Improvements	(190,508.00)	(185,906.00)	(4,602.00)
Subtotal [S6L2.3C1D] A/D Building Improvements		(190,508.00)	(185,906.00)	
Total [S6L2.3C1] Improvements - Cost		55,908.00	60,510.00	
Group : [S6L2.4C1] Equipment				
Subgroup : [S6L2.4C1] Equipment Cost				
1620-160-NRV	Furniture & Equipment	2,144,631.00	2,144,631.00	0.00
Subtotal [S6L2.4C1A] Equipment Cost		2,144,631.00	2,144,631.00	
Subgroup : [S6L2.4C1A/D] Equipment				
1621-161-NRV	Accum Depr - Furniture & Equipment	(1,917,531.00)	(1,834,063.00)	(83,468.00)
Subtotal [S6L2.4C1b] A/D Equipment		(1,917,531.00)	(1,834,063.00)	
Total [S6L2.4C1] Equipment		227,100.00	310,568.00	
Group : [S6L2.6C1] Motor Vehicle - Cost				
Subgroup : [S6L2.6C1] Motor Vehicle Cost				
1640-160-NRV	Vehicles	25,094.00	25,094.00	
Subtotal [S6L2.6C1A] Motor Vehicle Cost		25,094.00	25,094.00	
Subgroup : [S6L2.6C1A/D] Motor Vehicles				
1641-161-NRV	Accum Depr - Vehicles	(25,094.00)	(25,094.00)	
Subtotal [S6L2.6C1B] A/D Motor Vehicles		(25,094.00)	(25,094.00)	
Total [S6L2.6C1] Motor Vehicle - Cost		0.00	0.00	
Group : [S6L5.1C1] Trade Payable				
Subgroup : None				
2100-210-NRV	Accounts Payable	(1,141,954.00)	(415,629.00)	
Subtotal : None		(1,141,954.00)	(415,629.00)	
Total [S6L5.1C1] Trade Payable		(1,141,954.00)	(415,629.00)	
Group : [S6L5.2C1] Accrued Expenses				
Subgroup : None				
2230-220-NRV	Accrued Expenses - Other	(60,943.00)	(78,810.00)	
2235-220-NRV	Accrued Interest	(4,844.00)	0.00	
2240-220-NRV	Accrued Medicaid User Fee	(148,846.00)	(88,204.00)	
Subtotal : None		(214,633.00)	(167,014.00)	
Total [S6L5.2C1] Accrued Expenses		(214,633.00)	(167,014.00)	
Group : [S6L5.4C1] Patient Funds Due				
Subgroup : [S6L5.4C1] Patient Funds Due (Self Pay)				
2100-212-NRV	Resident Refunds	(149,215.00)	0.00	
2410-220-NRV	Deposits & Resident Funds	(38,239.00)	(10,610.00)	
2420-220-NRV	Resident Trust PNA	(44,926.00)	(19,550.00)	
Subtotal [S6L5.4C1A] Patient Funds Due (Self Pay)		(232,380.00)	(30,160.00)	
Total [S6L5.4C1] Patient Funds Due		(232,380.00)	(30,160.00)	
Group : [S6L5.6C1] Long Term Debt, Current Portion-Banks, Mortgages, Other				
Subgroup : [S6L5.6C1] Current LT Debt-Banks				
2625-220-NRV	Line of Credit - Cambridge	(10,304.00)	0.00	
Subtotal [S6L5.6C1A] Current LT Debt-Banks		(10,304.00)	0.00	
Total [S6L5.6C1] Long Term Debt, Current Portion-Banks, Mortgages, Other		(10,304.00)	0.00	
Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities				
Subgroup : [S6L5.7C1] Accrued Salaries				
2210-220-NRV	Accrued Salary & Wages	(95,041.00)	(74,632.00)	
2222-220-NRV	Accrued Vacation	(246,556.00)	(229,814.00)	
2223-220-NRV	Accrued Sick	(170,271.00)	(149,660.00)	
Subtotal [S6L5.7C1A] Accrued Salaries		(511,868.00)	(454,106.00)	
Subgroup : [S6L5.7C1] Accrued Payroll Taxes Payable				
2220-220-NRV	Payroll Taxes & Withholdings	(34,275.00)	(37,464.00)	
Subtotal [S6L5.7C1C] Accrued Payroll Taxes Payable		(34,275.00)	(37,464.00)	
Subgroup : [S6L5.7C1] Other Payroll Liabilities				
2224-220-NRV	Employee 403B Withholding	1,933.00	(636.00)	
2225-220-NRV	Union Dues	(2,692.00)	0.00	
Subtotal [S6L5.7C1D] Other Payroll Liabilities		(759.00)	(636.00)	
Total [S6L5.7C1] Accrued Salaries & Payroll Liabilities		(546,902.00)	(492,206.00)	
Group : [S6L5.10C1] Other Current Liabilities				
Subgroup : None				
2621-220-NRV	Insurance Financing	(52,926.00)	0.00	
Subtotal : None		(52,926.00)	0.00	
Total [S6L5.10C1] Other Current Liabilities		(52,926.00)	0.00	

Group : [S6L6.2C1] Due to Related Parties, Subsidiaries & Affiliates			
Subgroup : None			
1800-120-NRV	Note Receivable - ANRC	(275,000.00)	0.00
2800-220-NRV	Due to AWWA	(850,000.00)	0.00
Subtotal : None		(1,125,000.00)	0.00
Total [S6L6.2C1]	Due to Related Parties, Subsidiaries & Affiliates	(1,125,000.00)	0.00
Group : [S6L8B.4C1] Owners Equity Balance-Retained Earnings			
Subgroup : None			
3020-300-NRV	Net Assets - Retained Earnings	(3,974,142.00)	(5,164,470.00)
Subtotal : None		(3,974,142.00)	(5,164,470.00)
Total [S6L8B.4C1]	Owners Equity Balance-Retained Earnings	(3,974,142.00)	(5,164,470.00)
Group : [S2L1.1C1] Private Pay			
Subgroup : None			
4100-400-PPA	Room & Board Private Pay Part A	(1,096,700.00)	(703,790.00)
Subtotal : None		(1,096,700.00)	(703,790.00)
Total [S2L1.1C1]	Private Pay	(1,096,700.00)	(703,790.00)
Group : [S2L1.2C1] Commerical Managed Care			
Subgroup : None			
4100-400-MAA	Room & Board Managed Care Part A	(715,215.00)	(554,590.00)
4120-400-MAA	Room & Board Contractual Managed Care Part A	428,618.00	320,757.00
Subtotal : None		(286,597.00)	(233,833.00)
Total [S2L1.2C1]	Commerical Managed Care	(286,597.00)	(233,833.00)
Group : [S2L1.4C1] Medicare-Fee-For-Service			
Subgroup : None			
4100-400-MCA	Room & Board Medicare Part A	(1,381,341.00)	(1,058,638.00)
4100-400-OTA	Room & Board Other Part A	0.00	4,224.00
4120-400-MCA	Room & Board Contractual Medicare Part A	365,523.00	300,485.00
Subtotal : None		(1,015,818.00)	(753,929.00)
Total [S2L1.4C1]	Medicare-Fee-For-Service	(1,015,818.00)	(753,929.00)
Group : [S2L1.6C1] MassHealth Fee-for-Service			
Subgroup : None			
4100-400-DMA	Room & Board Medicaid	(1,529,562.00)	(1,421,056.00)
4120-400-DMA	Room & Board Contractual Medicaid	12,305.00	8,176.00
Subtotal : None		(1,517,257.00)	(1,412,880.00)
Total [S2L1.6C1]	MassHealth Fee-for-Service	(1,517,257.00)	(1,412,880.00)
Group : [S2L1.8C1] Senior Care Options			
Subgroup : None			
4100-400-SCO	Room & Board Manages Medicaid (Senior Care Option)	(2,528,983.00)	(2,227,879.00)
4120-400-SCO	Room & Board Contractual Manages Medicaid (Senior Care Option)	(101,306.00)	(75,647.00)
Subtotal : None		(2,630,289.00)	(2,303,526.00)
Total [S2L1.8C1]	Senior Care Options	(2,630,289.00)	(2,303,526.00)
Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service			
Subgroup : None			
4250-400-MCA	Pharmacy Medicare Part A	(89,538.00)	(79,697.00)
4400-400-MCA	Physical Therapy Medicare Part A	(92,889.00)	(77,786.00)
4400-400-PPA	Physical Therapy Private Pay Part A	(891.00)	0.00
4400-410-MAB	Physical Therapy Managed Care Part B	(37,213.00)	(47,421.00)
4400-410-MCB	Physical Therapy Medicare Part B	(56,224.00)	(77,073.00)
4400-410-OTB	Physical Therapy Other Part B	(5,622.00)	(2,881.00)
4450-400-MCA	Occupational Therapy Medicare Part A	(107,961.00)	(87,605.00)
4450-400-PPA	Occupational Therapy Private Pay Part A	(232.00)	0.00
4450-410-MAB	Occupational Therapy Managed Care Part B	(34,289.00)	(70,279.00)
4450-410-MCB	Occupational Therapy Medicare Part B	(79,303.00)	(45,976.00)
4500-400-MCA	Speech Therapy Medicare Part A	(60,631.00)	(37,957.00)
4500-410-MAB	Speech Therapy Managed Care Part B	(19,211.00)	(30,135.00)
4500-410-MCB	Speech Therapy Medicare Part B	(15,659.00)	(11,489.00)
4500-410-OTB	Speech Therapy Other Part B	(7,160.00)	(809.00)
4600-400-MCA	Ambulance Medicare Part A	0.00	2,396.00
4700-400-MCA	X-Ray Medicare Part A	(1,920.00)	(3,840.00)
4850-400-MCA	Lab Medicare Part A	(11,155.00)	(13,600.00)
4900-410-MAB	Therapy & Ancillary Part B Contractual Managed Care Part B	14,269.00	24,679.00
4900-410-MCB	Therapy & Ancillary Part B Contractual Medicare Part B	24,368.00	22,544.00
4905-410-MAB	Other Resident Revenue Managed Care Part B	0.00	(10,106.00)
Subtotal : None		(581,261.00)	(547,035.00)
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(581,261.00)	(547,035.00)
Group : [S2L1.5C2] Ancillary-Medicare Managed Care (Part C)			
Subgroup : None			
4250-400-MAA	Pharmacy Managed Care Part A	(101,838.00)	(63,904.00)
4400-400-MAA	Physical Therapy Managed Care Part A	(64,745.00)	(50,861.00)
4450-400-MAA	Occupational Therapy Managed Care Part A	(78,484.00)	(28,188.00)
4500-400-MAA	Speech Therapy Managed Care Part A	(36,086.00)	(23,782.00)
4700-400-MAA	X-Ray Managed Care Part A	(4,240.00)	(1,920.00)
4850-400-MAA	Lab Managed Care Part A	(16,366.00)	(14,542.00)
4900-410-MAA	Therapy & Ancillary Part B Contractual Managed Care Part A	3,460.00	76.00
Subtotal : None		(298,299.00)	(183,121.00)
Total [S2L1.5C2]	Ancillary-Medicare Managed Care (Part C)	(298,299.00)	(183,121.00)
Group : [S2L1.8C2] Ancillary-Senior Care Options			
Subgroup : None			
4250-400-DMA	Pharmacy Medicaid	0.00	319.00
4250-400-OTA	Pharmacy Other Part A	(18,502.00)	(12,589.00)

4400-400-OTA	Physical Therapy Other Part A	(15,622.00)	(12,731.00)
4450-400-OTA	Occupational Therapy Other Part A	(23,174.00)	(17,813.00)
4500-400-OTA	Speech Therapy Other Part A	(11,358.00)	(3,158.00)
4500-400-PPA	Speech Therapy Private Pay Part A	0.00	(126.00)
4700-400-OTA	X-Ray Other Part A	0.00	(480.00)
4850-400-OTA	Lab Other Part A	(3,461.00)	(2,023.00)
Subtotal : None		(72,117.00)	(48,601.00)
Total [S2L1.8C2]	Ancillary-Senior Care Options	(72,117.00)	(48,601.00)

Group : [S2L3.2C1]	Endowment & Other Non Recoverable Revenue		
Subgroup : None			
9130-900-NRV	Charitable/Donations Income	(77,695.00)	(18,835.00)
9140-900-NRV	Misc. Income	7,602.00	(9,890.00)
9170-590-NRV	PPP Forgiveness	0.00	(1,059,665.00)
9175-900-NRV	ERTC Credit	(185,053.00)	0.00
9310-900-NRV	COVID Relief Funding - Federal	0.00	(147,856.00)
9320-900-NRV	COVID Relief Funding - State	(395,550.00)	(182,604.00)
Subtotal : None		(650,696.00)	(1,418,850.00)
Total [S2L3.2C1]	Endowment & Other Non Recoverable Revenue	(650,696.00)	(1,418,850.00)

Group : [S2L3.7C1]	Interest Income		
Subgroup : None			
9120-900-NRV	Interest Income	(57.00)	(1,251.00)
Subtotal : None		(57.00)	(1,251.00)
Total [S2L3.7C1]	Interest Income	(57.00)	(1,251.00)

Group : [S2L3.11C1]	Variable Recoverable Income		
Subgroup : None			
9110-900-NRV	Food/Meals Income	0.00	(4,315.00)
Subtotal : None		0.00	(4,315.00)
Total [S2L3.11C1]	Variable Recoverable Income	0.00	(4,315.00)

Group : [S3L1.1C1]	Director of Nurses Salary		
Subgroup : None			
5100-510-NRV	Director of Nursing Salary	536,398.00	138,380.00
Subtotal : None		536,398.00	138,380.00
Total [S3L1.1C1]	Director of Nurses Salary	536,398.00	138,380.00

Group : [S3L1.7C1]	Registered Nurses Salaries		
Subgroup : None			
5111-510-NRV	Registered Nurse Salary Unit 1	515,762.00	705,544.00
5112-510-NRV	Registered Nurse Salary Unit 2	33,291.00	122,910.00
670110.000	Wages - RN Unit Managers	0.00	286,282.00
730130.000	Wages - ADON/SOC	0.00	121,164.00
Subtotal : None		549,053.00	1,235,900.00
Total [S3L1.7C1]	Registered Nurses Salaries	549,053.00	1,235,900.00

Group : [S3L1.10C1]	Registered Nurses Purchased Service Per Diem		
Subgroup : None			
6055.00	PURCH. SVC. OTHER	552,465.00	0.00
Subtotal : None		552,465.00	0.00
Total [S3L1.10C1]	Registered Nurses Purchased Service Per Diem	552,465.00	0.00

Group : [S3L1.12C1]	Licensed Practical Nurses Salary		
Subgroup : None			
5121-510-NRV	Licensed PPActical Nurse Salary Unit 1	90,953.00	13,695.00
5122-510-NRV	Licensed PPActical Nurse Salary Unit 2	163,380.00	162,697.00
Subtotal : None		254,333.00	176,392.00
Total [S3L1.12C1]	Licensed Practical Nurses Salary	254,333.00	176,392.00

Group : [S3L1.16C1]	Licensed Practical Nurses Purchased Service Tempory Agency Staff		
Subgroup : None			
5450-510-NRV	Purchased Services Agency Nursing	1,062,058.00	648,407.00
Subtotal : None		1,062,058.00	648,407.00
Total [S3L1.16C1]	Licensed Practical Nurses Purchased Service Tempory A	1,062,058.00	648,407.00

Group : [S3L1.17C1]	Certified Nurses Aides Salaries		
Subgroup : None			
5100-520-NRV	Rehabilitation Aide Salary	162.00	19,969.00
5131-510-NRV	Nurse Aides Salary Unit 1	606,813.00	484,900.00
5132-510-NRV	Nurse Aides Salary Unit 2	361,718.00	500,543.00
Subtotal : None		968,693.00	1,005,412.00
Total [S3L1.17C1]	Certified Nurses Aides Salaries	968,693.00	1,005,412.00

Group : [S3L2.1C1]	Administration Salaries		
Subgroup : [S3L2.1C1A]	Administrator Salaries		
5100-590-NRV	Chief Executive Officer Salary	10,790.00	21,214.00
5101-590-NRV	Administrator Salary	316,643.00	180,606.00
5110-590-NRV	Executive Director Salary	1,369.00	0.00
Subtotal [S3L2.1C1A]	Administrator Salaries	328,802.00	201,820.00
Total [S3L2.1C1]	Administration Salaries	328,802.00	201,820.00

Group : [S3L2.7C1]	Clerical Staff Salaries		
Subgroup : None			
5103-590-NRV	Business Office Salary	62,365.00	136,189.00
Subtotal : None		62,365.00	136,189.00
Total [S3L2.7C1]	Clerical Staff Salaries	62,365.00	136,189.00

Group : [S3L2.11C1]	Electronic Data Processing, Payroll & Bookkeeping Services		
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Subgroup : None			
5920-590-NRV	Payroll Processing Fees	24,338.00	23,482.00
5920-610-NRV	Payroll Processing Fees - Employee Benefits	7,795.00	0.00
Subtotal : None		32,133.00	23,482.00
Total [S3L2.11C1]	Electronic Data Processing, Payroll & Bookkeeping Servi	32,133.00	23,482.00
Group : [S3L2.12C1] Office Supplies			
Subgroup : None			
5400-590-NRV	Admin Supplies	25,940.00	20,151.00
5400-610-NRV	Employee Benefits Supplies	283.00	0.00
5402-590-NRV	Printing & Production - Admin	15,896.00	0.00
5402-610-NRV	Printing & Production	0.00	10,459.00
5403-590-NRV	Postage - Admin	(493.00)	0.00
5403-610-NRV	Postage	0.00	4,323.00
5441-590-NRV	Computer Expense	(249.00)	72,525.00
5940-590-NRV	Software Expense	26,034.00	21,669.00
5970-590-NRV	Bank Service Charges	15,936.00	10,264.00
Subtotal : None		83,347.00	139,391.00
Total [S3L2.12C1]	Office Supplies	83,347.00	139,391.00
Group : [S3L2.13C1] Telecommunications (e.g. Internet & Phone)			
Subgroup : None			
5864-580-NRV	Telephone	32,826.00	34,917.00
5864-590-NRV	Telephone - Admin	2,141.00	0.00
5865-580-NRV	Cable TV	31,730.00	20,890.00
Subtotal : None		66,697.00	55,807.00
Total [S3L2.13C1]	Telecommunications (e.g. Internet & Phone)	66,697.00	55,807.00
Group : [S3L2.15C1] Travel, Conventions & Meetings			
Subgroup : None			
5980-590-NRV	Meals & Entertainment	83.00	3,016.00
Subtotal : None		83.00	3,016.00
Total [S3L2.15C1]	Travel, Conventions & Meetings	83.00	3,016.00
Group : [S3L2.16C1] Advertising: Help Wanted			
Subgroup : None			
6010-590-NRV	Recruitment Advertisement	71,625.00	69,842.00
Subtotal : None		71,625.00	69,842.00
Total [S3L2.16C1]	Advertising: Help Wanted	71,625.00	69,842.00
Group : [S3L2.17C1] Licenses & Dues: Patient Care Related Portion			
Subgroup : None			
5930-590-NRV	Subscriptions	5,150.00	4,684.00
5930-610-NRV	Subscriptions - Employee Benefits	4,890.00	0.00
5960-590-NRV	Licenses & Dues	4,784.00	14,509.00
Subtotal : None		14,824.00	19,193.00
Total [S3L2.17C1]	Licenses & Dues: Patient Care Related Portion	14,824.00	19,193.00
Group : [S3L2.18C1] Continuing Professional Education / Training & Development			
Subgroup : [S3L2.18C1A]Administration Education / Training			
5410-590-NRV	Administrative Education	7,165.00	0.00
5410-610-NRV	Administrative Education	0.00	4,199.00
Subtotal [S3L2.18C1A]Administration Education / Training		7,165.00	4,199.00
Subgroup : [S3L2.18C1B]Nursing Job Related Education			
5440-510-NRV	Professional Services & Consulting - Nursing	1,200.00	0.00
Subtotal [S3L2.18C1B]Nursing Job Related Education		1,200.00	0.00
Total [S3L2.18C1]	Continuing Professional Education / Training & Developm	8,365.00	4,199.00
Group : [S3L2.19C1] Accounting Services (not related to Appeals)			
Subgroup : None			
5910-590-NRV	Accounting Fees	312,223.00	212,435.00
Subtotal : None		312,223.00	212,435.00
Total [S3L2.19C1]	Accounting Services (not related to Appeals)	312,223.00	212,435.00
Group : [S3L2.20C1] Insurance: Malpractice & General Liability			
Subgroup : None			
5840-580-NRV	Insurance - Property & Liability - Plant and Maintenance	(875.00)	0.00
5840-610-NRV	Insurance - Property & Liability - Employee Benefits	826.00	0.00
730532.000	Insurance - Liabilities	76,198.00	59,803.00
Subtotal : None		76,149.00	59,803.00
Total [S3L2.20C1]	Insurance: Malpractice & General Liability	76,149.00	59,803.00
Group : [S3L2.22C1] Other A & G Expenses			
Subgroup : None			
5440-590-NRV	Administrative Professional Services	90,097.00	137,846.00
5450-590-NRV	Purchased Services	8,255.00	31,690.00
5499-590-NRV	Miscellaneous Expenses	48,355.00	3,817.00
5499-620-NRV	Miscellaneous Expenses - Other	1,160.00	0.00
Subtotal : None		147,867.00	173,353.00
Total [S3L2.22C1]	Other A & G Expenses	147,867.00	173,353.00
Group : [S3L2B.1C1] Advertising Marketing			
Subgroup : None			
6020-590-NRV	Promotional Advertisement	13,766.00	5,855.00
6470-590-NRV	Advertising	630.00	0.00
Subtotal : None		14,396.00	5,855.00
Total [S3L2B.1C1]	Advertising Marketing	14,396.00	5,855.00

Group : [S3L2B.2C1] Licenses & Dues Not Patient Related to Resident Care			
Subgroup : None			
5960-580-NRV	Licenses & Dues - Plant and Maintenance	900.00	0.00
Subtotal : None		900.00	0.00
Total [S3L2B.2C1] Licenses & Dues Not Patient Related to Resident Care		900.00	0.00
Group : [S3L2B.6C1] Legal: Other			
Subgroup : None			
5915-590-NRV	Legal Fees	34,705.00	66,340.00
Subtotal : None		34,705.00	66,340.00
Total [S3L2B.6C1] Legal: Other		34,705.00	66,340.00
Group : [S3L2B.8C1] Management Company Fees			
Subgroup : None			
5995-590-NRV	Management Fee	34,596.00	0.00
Subtotal : None		34,596.00	0.00
Total [S3L2B.8C1] Management Company Fees		34,596.00	0.00
Group : [S3L2B.10C1] Interest on Working Capital			
Subgroup : None			
730570.000	Interest Working Capital Debt	411.00	0.00
Subtotal : None		411.00	0.00
Total [S3L2B.10C1] Interest on Working Capital		411.00	0.00
Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest			
Subgroup : None			
6410-100-NRV	Interest Expense	7,512.00	0.00
Subtotal : None		7,512.00	0.00
Total [S3L2B.11C1] Fines, Late Fees, Penalties including Interest		7,512.00	0.00
Group : [S3L2B.14C1] Bad Debt Expenses			
Subgroup : None			
4990-590-NRV	Bad Debt Expense	456,654.00	0.00
Subtotal : None		456,654.00	0.00
Total [S3L2B.14C1] Bad Debt Expenses		456,654.00	0.00
Group : [S3L2B.15C1] User Fee Assessment			
Subgroup : None			
5290-510-NRV	MA Medicaid User Fee	428,211.00	330,642.00
Subtotal : None		428,211.00	330,642.00
Total [S3L2B.15C1] User Fee Assessment		428,211.00	330,642.00
Group : [S3L3.5C1] Plant Operations: Salaires			
Subgroup : None			
5100-580-NRV	Plant & Maintenance Salary	81,504.00	73,535.00
Subtotal : None		81,504.00	73,535.00
Total [S3L3.5C1] Plant Operations: Salaires		81,504.00	73,535.00
Group : [S3L3.8C1] Plant Operations: Purchased Service			
Subgroup : None			
5450-580-NRV	Plant & Maintenance Purchased Services	204,240.00	233,138.00
Subtotal : None		204,240.00	233,138.00
Total [S3L3.8C1] Plant Operations: Purchased Service		204,240.00	233,138.00
Group : [S3L3.9C1] Plant Operations: Supplies & Expenses			
Subgroup : None			
5400-580-NRV	Plant & Maintenance Supplies	18,176.00	14,062.00
5860-580-NRV	Facility Maintenance & Repairs	36,288.00	15,456.00
Subtotal : None		54,464.00	29,518.00
Total [S3L3.9C1] Plant Operations: Supplies & Expenses		54,464.00	29,518.00
Group : [S3L3.10C1] Plant Operatins: Utilities			
Subgroup : None			
5861-580-NRV	Fuel & Gas	56,399.00	38,963.00
5862-560-NRV	Water & Sewer - Housekeeping	825.00	0.00
5862-580-NRV	Water & Sewer	46,597.00	30,152.00
5863-580-NRV	Trash Removal	26,118.00	22,549.00
5866-580-NRV	Electricity	17,863.00	23,108.00
Subtotal : None		147,802.00	114,772.00
Total [S3L3.10C1] Plant Operatins: Utilities		147,802.00	114,772.00
Group : [S3L3.16C1] Dietician: Purchased Service			
Subgroup : None			
5440-550-NRV	Dietary Consultant	23,776.00	26,102.00
Subtotal : None		23,776.00	26,102.00
Total [S3L3.16C1] Dietician: Purchased Service		23,776.00	26,102.00
Group : [S3L3.18C1] Dietary: Salaries			
Subgroup : None			
5100-550-NRV	Dietary Salary	441,448.00	382,456.00
Subtotal : None		441,448.00	382,456.00
Total [S3L3.18C1] Dietary: Salaries		441,448.00	382,456.00
Group : [S3L3.21C1] Dietary: Food			
Subgroup : None			
5408-510-NRV	Dietary Supplements - Nursing	2,176.00	0.00
5408-550-NRV	Dietary Supplements	1,572.00	13,720.00
5411-550-NRV	Raw Food	231,646.00	189,001.00
Subtotal : None		235,394.00	202,721.00
Total [S3L3.21C1] Dietary: Food		235,394.00	202,721.00

Group : [S3L3.23C1] Dietary: Supplies & Expenses			
Subgroup : None			
5400-550-NRV	Dietary Supplies	4,674.00	52,349.00
5860-550-NRV	Facility Maintenance & Repairs - Dietary	1,593.00	0.00
Subtotal : None		6,267.00	52,349.00
Total [S3L3.23C1] Dietary: Supplies & Expenses		6,267.00	52,349.00
Group : [S3L3.24C1] Housekeeping / Laundry: Salaries			
Subgroup : [S3L3.24C]Housekeeping Salries			
5100-560-NRV	Housekeeping Salary	82,588.00	104,947.00
Subtotal [S3L3.24C1A]Housekeeping Salries		82,588.00	104,947.00
Subgroup : [S3L3.24C]Laundry Salaries			
5100-570-NRV	Laundry Salary	36,982.00	28,675.00
Subtotal [S3L3.24C1B]Laundry Salaries		36,982.00	28,675.00
Total [S3L3.24C1] Housekeeping / Laundry: Salaries		119,570.00	133,622.00
Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense			
Subgroup : [S3L3.28C]Housekeeping Supplies & Expenses			
5400-560-NRV	Housekeeping Supplies	6,800.00	10,158.00
5416-560-NRV	Housekeeping Other Expenses	312,749.00	180,342.00
Subtotal [S3L3.28C1A]Housekeeping Supplies & Expenses		319,549.00	190,500.00
Subgroup : [S3L3.28C]Laundry Supplies & Expense			
5400-570-NRV	Laundry Supplies	0.00	5,722.00
5402-570-NRV	Printing & Production - Laundry	578.00	0.00
5406-570-NRV	Laundry Disposal	0.00	25,727.00
Subtotal [S3L3.28C1B]Laundry Supplies & Expense		578.00	31,449.00
Total [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense		320,127.00	221,949.00
Group : [S3L3.29C1] Housekeepong / Laundry: Linen & Bedding			
Subgroup : None			
5407-570-NRV	Laundry Linen & Bedding	1,634.00	6,090.00
Subtotal : None		1,634.00	6,090.00
Total [S3L3.29C1] Housekeepong / Laundry: Linen & Bedding		1,634.00	6,090.00
Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries			
Subgroup : None			
5100-515-NRV	Medical Records Salary	165,768.00	63,487.00
Subtotal : None		165,768.00	63,487.00
Total [S3L3.36C1] Unit Clerks & Medical Records: Salaries		165,768.00	63,487.00
Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries			
Subgroup : [S3L3.40C]MDS Salaries			
5101-510-NRV	MDS Coordinatory Salary	80,344.00	124,744.00
Subtotal [S3L3.40C1B]MDS Salaries		80,344.00	124,744.00
Total [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Mir		80,344.00	124,744.00
Group : [S3L3.48C1] Social Service Worker: Salaries			
Subgroup : None			
5100-540-NRV	Social Services Salary	145,397.00	127,827.00
Subtotal : None		145,397.00	127,827.00
Total [S3L3.48C1] Social Service Worker: Salaries		145,397.00	127,827.00
Group : [S3L3.51C1] Social Service Worker: Purchased Service			
Subgroup : None			
5450-540-NRV	Purchased Services - Social Services	18,506.00	0.00
Subtotal : None		18,506.00	0.00
Total [S3L3.51C1] Social Service Worker: Purchased Service		18,506.00	0.00
Group : [S3L3.62C1] Direct Restorative Therapy: Consultants			
Subgroup : None			
5450-520-NRV	Purchased Services - Therapy	25,046.00	5,966.00
5461-520-NRV	Physical Therapy Contracted Services	134,060.00	157,024.00
5462-520-NRV	Occupational Therapy Contracted Services	118,942.00	135,877.00
5463-520-NRV	Speech Language Pathology Contracted Services	52,393.00	56,086.00
Subtotal : None		330,441.00	354,953.00
Total [S3L3.62C1] Direct Restorative Therapy: Consultants		330,441.00	354,953.00
Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries			
Subgroup : None			
5100-530-NRV	Activites Salary	140,351.00	122,785.00
Subtotal : None		140,351.00	122,785.00
Total [S3L3.64C1] Recreational Therapy/Activities: Salaries		140,351.00	122,785.00
Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service			
Subgroup : None			
5450-530-NRV	Activities Purchased Services	7,890.00	5,125.00
Subtotal : None		7,890.00	5,125.00
Total [S3L3.67C1] Recreational Therapy/Activities: Purchased Service		7,890.00	5,125.00
Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses			
Subgroup : None			
5400-530-NRV	Activities Supplies	4,455.00	5,370.00
5465-530-NRV	Ambulance Fees - Activities	8,385.00	0.00
5499-530-NRV	Miscellaneous Expenses - Activities	9.00	0.00

Subtotal : None		12,849.00	5,370.00
Total [S3L3.88C1]	Recreational Therapy/Activities: Supplies & Expenses	12,849.00	5,370.00
Group : [S3L3.78C1]	Travel: Motor Vehicle Expense		
Subgroup : None			
5950-580-NRV	Automobile & Travel	337.00	0.00
5950-590-NRV	Automobile & Travel Default	0.00	7,066.00
730531.000	Insurance - Automobile	0.00	6,339.00
Subtotal : None		337.00	13,405.00
Total [S3L3.78C1]	Travel: Motor Vehicle Expense	337.00	13,405.00
Group : [S3L3.82C1]	Physician Services: Medical Director		
Subgroup : None			
5430-510-NRV	Medical Director	42,000.00	36,000.00
Subtotal : None		42,000.00	36,000.00
Total [S3L3.82C1]	Physician Services: Medical Director	42,000.00	36,000.00
Group : [S3L3.87C1]	Legend Drugs		
Subgroup : None			
5210-510-NRV	Laboratory	390.00	0.00
5210-520-NRV	Laboratory	33,688.00	23,073.00
5220-520-NRV	X-Ray Expense	2,920.00	3,280.00
5230-520-NRV	Pharmacy & Medications Expense	128,635.00	85,489.00
5465-510-NRV	Ambulance Fees - Nursing	9,320.00	3,393.00
5465-520-NRV	Ambulance Fees - Therapy/Ancillary	250.00	0.00
Subtotal : None		175,203.00	115,235.00
Total [S3L3.87C1]	Legend Drugs	175,203.00	115,235.00
Group : [S3L3.89C1]	House Supplies Not Resold		
Subgroup : None			
5400-510-NRV	Nursing Supplies	269,769.00	228,537.00
5400-520-NRV	Therapy Supplies	2,725.00	2,941.00
5400-620-NRV	Other Expenses Supplies	1,088.00	0.00
5401-510-NRV	Infection Control Supplies/Services	0.00	24,867.00
5860-510-NRV	Facility Maintenance & Repairs - Nursing	4,089.00	0.00
5999-590-NRV	COVID 19 Pandemic Expenses	228,465.00	298,418.00
Subtotal : None		506,136.00	554,763.00
Total [S3L3.89C1]	House Supplies Not Resold	506,136.00	554,763.00
Group : [S3L3.92C1]	Pharmacy Consultant		
Subgroup : None			
5440-520-NRV	Pharmacy Consultant	4,296.00	16,983.00
Subtotal : None		4,296.00	16,983.00
Total [S3L3.92C1]	Pharmacy Consultant	4,296.00	16,983.00
Group : [S3L4.1C1]	Depreciaton		
Subgroup : [S3L4.1C1]	Equipment Depreciation		
6310-630-NRV	Depreciation	353,093.00	362,436.00
6320-620-NRV	Amortization	37.00	221.00
Subtotal [S3L4.1C1C]	Equipment Depreciation	353,130.00	362,657.00
Total [S3L4.1C1]	Depreciaton	353,130.00	362,657.00
Group : [S3L4.6C1]	Building Insurance Expense-SNF-CR		
Subgroup : None			
5840-590-NRV	Insurance - Property & Liability	26,160.00	24,330.00
Subtotal : None		26,160.00	24,330.00
Total [S3L4.6C1]	Building Insurance Expense-SNF-CR	26,160.00	24,330.00
Group : [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR		
Subgroup : None			
5820-510-NRV	Rental - Equipment & Facility - Nursing	10,280.00	0.00
5820-590-NRV	Rental - Equipment & Facility	5,401.00	16,288.00
Subtotal : None		15,681.00	16,288.00
Total [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR	15,681.00	16,288.00
Group : [CLA-53.01]	LA-Group Health/Life		
Subgroup : None			
6140-610-NRV	Group Health Insurance	319,168.00	252,332.00
6141-610-NRV	Group Life Insurance	(6,013.00)	4,853.00
Subtotal : None		313,155.00	257,185.00
Total [CLA-53.01]	LA-Group Health/Life	313,155.00	257,185.00
Group : [CLA-53.02]	LA-Employee Pensions		
Subgroup : None			
6160-610-NRV	Pension 403b	15,774.00	22,511.00
Subtotal : None		15,774.00	22,511.00
Total [CLA-53.02]	LA-Employee Pensions	15,774.00	22,511.00
Group : [CLA-53.03]	LA-Employee Benefits		
Subgroup : None			
5405-610-NRV	Criminal Background Check - Employee Benefits	1,148.00	179.00
5499-610-NRV	Miscellaneous Expenses - Employee Benefits	345.00	0.00
5960-610-NRV	Licenses & Dues - Employee Benefits	2,955.00	0.00
6151-610-NRV	Employee Benefits Other	20,685.00	22,710.00
Subtotal : None		25,133.00	22,889.00
Total [CLA-53.03]	LA-Employee Benefits	25,133.00	22,889.00
Group : [CLA-53.04]	LA-Payroll Taxes		
Subgroup : None			
6120-610-NRV	Employer Payroll Taxes	283,589.00	297,036.00

6130-610-NRV	Unemployment	0.00	15,479.00
Subtotal : None		283,589.00	312,515.00
Total [CLA-53.04]	LA-Payroll Taxes	283,589.00	312,515.00
Group : [CLA-53.05]	LA-Workers Comp		
Subgroup : None			
6170-610-NRV	Workers' Compensation Insurance	54,386.00	60,297.00
Subtotal : None		54,386.00	60,297.00
Total [CLA-53.05]	LA-Workers Comp	54,386.00	60,297.00
	NET (INCOME) LOSS	0.00	0.00
	Sum of Account Groups	0.00	0.00

Tickmarks

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