

Client: **A443165 - Oakdale Nursing Home**
Engagement: **MDMC 2022 - Oakdale Nursing Center**
Period Ending: **12/31/2022**
Trial Balance: **T:01 - Master TB**
Workpaper: **T:01 - SNF CR Trial Balance**

Account	Description	UNADJ 12/31/2022	JE Ref #	MCD JR 12/31/2022	MCAID 12/31/2022
Group : [TB]	Trial Balance				
Subgroup : [1]	Balance Sheet				
100150.000	Cash - Rockland Trust	0.00		0.00	0.00
100170.000	Cash - Rockland ONH OP	0.00		0.00	0.00
100180.000	Cash - Rockland HNH OP	0.00		0.00	0.00
100200.000	Cash - Petty	400.00		0.00	400.00
100250.000	Cash - Money Market...4259	601,631.00		0.00	601,631.00
100350.000	Cash - HUD Escrow	52,339.00		0.00	52,339.00
100360.000	Cash - HUD Escrow Capital	562,921.00		0.00	562,921.00
111000.000	A/R - Total	1,103,724.00		0.00	1,103,724.00
120000.000	A/R - Allowance For Bad Debt	(66,717.00)		0.00	(66,717.00)
131000.000	A/R - Employee Loans	0.00		0.00	0.00
139000.000	A/R - Other	45,604.00		0.00	45,604.00
139000.CLA	Transition Program Revenue Receivable	49,397.00		0.00	49,397.00
152000.000	Prepaid - Insurance	0.00		0.00	0.00
155000.000	Prepaid - Other Expenses	3,275.00		0.00	3,275.00
160500.000	Land	123,395.00		0.00	123,395.00
160750.000	Land Improvements	940,697.00		0.00	940,697.00
161000.000	Building	4,418,068.00		0.00	4,418,068.00
161250.000	Building Improvements	5,722,949.00		0.00	5,722,949.00
161300.000	Improvements Other	131,317.00		0.00	131,317.00
161500.000	Motor Vehicle	24,234.00		0.00	24,234.00
162000.000	Furniture Fixture & Equipment	1,135,254.00		0.00	1,135,254.00
163000.000	Computer Software	33,252.00		0.00	33,252.00
163500.000	Mortgage Acquisition Cost	274,734.00		0.00	274,734.00
164000.000	Accum. Dep. - Land Imp	(658,894.00)		0.00	(658,894.00)
165000.000	Accum. Dep. - Building	(2,406,456.00)		0.00	(2,406,456.00)
165250.000	Accum. Dep.-Building Imp	(2,777,214.00)		0.00	(2,777,214.00)
165300.000	Accum. Dep. - Imp Other	(72,002.00)		0.00	(72,002.00)
165500.000	Accum. Dep. - Motor Vehicle	(17,203.00)		0.00	(17,203.00)
166000.000	Accum. Dep. - FF&E	(1,045,117.00)		0.00	(1,045,117.00)
167000.000	Accum. Dep.-Computer Software	(33,252.00)		0.00	(33,252.00)
168000.000	Accum. Amort.-Mtg Acq Cost	(19,400.00)		0.00	(19,400.00)
181500.000	Capital Projects	0.00		0.00	0.00
183000.000	Cash Surrender Value Life Ins	0.00		0.00	0.00
184000.000	Deposits	808.00		0.00	808.00
200000.000	Line Of Credit	0.00		0.00	0.00
200050.000	Current Maturities Of LTD	(179,630.00)		0.00	(179,630.00)
200100.000	Accounts Payable	(725,272.00)		0.00	(725,272.00)
200200.000	Accrued Expenses	(58,478.00)		0.00	(58,478.00)
202000.000	Accrued Wages	(82,797.00)		0.00	(82,797.00)
202100.000	Accrued ET/PTO	(184,476.00)		0.00	(184,476.00)
202200.000	Accrued Payroll Taxes	(22,078.00)		0.00	(22,078.00)
203000.000	Supplemental Insurance W/H	0.00		0.00	0.00
203200.000	FSA W/H	0.00		0.00	0.00
203400.000	HSA W/H	0.00		0.00	0.00
203500.000	DHRA	0.00		0.00	0.00
211000.000	Uniforms W/H	0.00		0.00	0.00
213000.000	Payroll Misc	0.00		0.00	0.00
214000.000	Employee 401K W/H	(3,998.00)		0.00	(3,998.00)
214250.000	Employer 401K Match	(502.00)		0.00	(502.00)
214500.000	Employee 401K Loan W/H	(240.00)		0.00	(240.00)
215050.000	Medicaid Credit Balance	0.00		0.00	0.00
215100.000	Patient Exchange	0.00		0.00	0.00
215150.000	Exchange - Other	(105.00)		0.00	(105.00)
215250.000	Unearned Revenue	(12,820.00)		0.00	(12,820.00)
215390.000	Due To/From	4,467,074.00		0.00	4,467,074.00
251000.000	Notes Payable	(7,107,818.00)		0.00	(7,107,818.00)
251500.000	Notes Payable - Shareholder	0.00		0.00	0.00
251700.000	Notes Payable - SWAP Loan	0.00		0.00	0.00

251700.000BSC	Notes Payable - SWAP Loan Current	0.00	0.00	0.00
301000.000	Capital Stock	(65,940.00)	0.00	(65,940.00)
307000.000	Additional Paid-in Capital	0.00	0.00	0.00
308000.000	Retained Earnings	(1,577,677.00)	0.00	(1,577,677.00)
308100.000	Retained Earnings S-Corp	(2,290,074.00)	0.00	(2,290,074.00)
Subtotal [1]	Balance Sheet	282,913.00	0.00	282,913.00

Subgroup : [2]	Income Statement			
400100.000	Medicare A - Room And Board	(1,079,095.00)	0.00	(1,079,095.00)
400200.000	Medicare A - Medical Supplies	0.00	0.00	0.00
400250.000	Medicare A - Pharmacy	(79,448.00)	0.00	(79,448.00)
400300.000	Medicare A - Oxygen	(99.00)	0.00	(99.00)
400400.000	Medicare A - Physical Therapy	(121,700.00)	0.00	(121,700.00)
400450.000	MCR A - Occupational Therapy	(105,638.00)	0.00	(105,638.00)
400500.000	Medicare A - Speech Therapy	(13,699.00)	0.00	(13,699.00)
400700.000	Medicare A - X-Ray	(5,632.00)	0.00	(5,632.00)
400750.000	Medicare A - Ambulance	0.00	0.00	0.00
400850.000	Medicare A - Lab	(25,242.00)	0.00	(25,242.00)
400900.000	Medicare A - Contractual Adj	(36,608.00)	0.00	(36,608.00)
400999.000	Medicare A - Prior Year Adj	15.00	0.00	15.00
410100.000	Private - Room And Board	(1,434,235.00)	0.00	(1,434,235.00)
410110.000	Private - Private Duty	0.00	0.00	0.00
410200.000	Private - Medical Supplies	0.00	0.00	0.00
410250.000	Private - Pharmacy	0.00	0.00	0.00
410300.000	Private - Oxygen	0.00	0.00	0.00
410400.000	Private - Physical Therapy	0.00	0.00	0.00
410450.000	Private - Occupational Therapy	0.00	0.00	0.00
410500.000	Private - Speech Therapy	0.00	0.00	0.00
410850.000	Private - Lab	0.00	0.00	0.00
410900.000	Private - Contractual Adj	33,575.00	0.00	33,575.00
410999.000	Private - Prior Year Adj	(29,110.00)	0.00	(29,110.00)
430100.000	Medicaid - Room And Board	(9,681,770.00)	2,929,580.00	(6,752,190.00)
430100.001	MA Medicaid Managed	0.00	0.00	0.00
430100.002	SCO & Pace	0.00	(2,678,331.00)	(2,678,331.00)
430100.003	Other Public	0.00	0.00	0.00
430100.004	VA and Other Public	0.00	(251,249.00)	(251,249.00)
430200.000	Medicaid - Medical Supplies	0.00	0.00	0.00
430250.000	Medicaid - Pharmacy	(875.00)	0.00	(875.00)
430300.000	Medicaid - Oxygen	0.00	0.00	0.00
430400.000	Medicaid - Physical Therapy	(79.00)	0.00	(79.00)
430450.000	Medicaid - OT	(135.00)	0.00	(135.00)
430500.000	Medicaid - Speech Therapy	0.00	0.00	0.00
430700.000	Medicaid - X-Ray	(69.00)	0.00	(69.00)
430850.000	Medicaid - Lab	(515.00)	0.00	(515.00)
430900.000	Medicaid - Contractual Adj	4,028,782.00	0.00	4,028,782.00
430999.000	Medicaid - Prior Year Adj	22,875.00	0.00	22,875.00
450100.000	Mgd Care Skilled - R & B	(1,153,482.00)	588,710.00	(564,772.00)
450100.001	Non-Managed Care Skilled	0.00	(150,795.00)	(150,795.00)
450100.002	Medicare Managed Care	0.00	(437,915.00)	(437,915.00)
450200.000	Mgd Care Sk - Medical Supplies	(20.00)	0.00	(20.00)
450250.000	Mgd Care Skilled - Pharmacy	(104,586.00)	0.00	(104,586.00)
450300.000	Managed Care Skilled - Oxygen	(25.00)	0.00	(25.00)
450400.000	Mgd Care Sk - Physical Therapy	(115,906.00)	0.00	(115,906.00)
450450.000	Mgd Care Sk - OT	(110,657.00)	0.00	(110,657.00)
450500.000	Mgd Care Sk - ST	(12,400.00)	0.00	(12,400.00)
450700.000	Managed Care Skilled - X-Ray	(4,209.00)	0.00	(4,209.00)
450750.000	Mgd Care Skilled - Ambulance	0.00	0.00	0.00
450850.000	Managed Care Skilled - Lab	(21,013.00)	0.00	(21,013.00)
450900.000	Mgd Care Sk - Contractual Adj	499,275.00	0.00	499,275.00
450999.000	Mgd Care Sk - Prior Year Adj	840.00	0.00	840.00
500200.000	Medicare B - Medical Supplies	(1,231.00)	0.00	(1,231.00)
500400.000	Medicare B - Physical Therapy	(32,624.00)	0.00	(32,624.00)
500450.000	MCR B - Occupational Therapy	(14,995.00)	0.00	(14,995.00)
500500.000	Medicare B - Speech Therapy	(11,772.00)	0.00	(11,772.00)
500900.000	Medicare B - Contractual Adj	10,599.00	0.00	10,599.00
500999.000	Medicare B - Prior Year Adj	(326.00)	0.00	(326.00)
501400.000	Medicare B - OutPatient - PT	0.00	0.00	0.00
501450.000	Medicare B - OutPatient - OT	0.00	0.00	0.00

501500.000	Medicare B - OutPatient - ST	0.00	0.00	0.00
505200.000	Mgd Care B - Medical Supplies	(981.00)	0.00	(981.00)
505260.000	Managed Care B - Vaccines	0.00	0.00	0.00
505400.000	Mgd Care B - Physical Therapy	(11,321.00)	0.00	(11,321.00)
505450.000	Mgd Care B - OT	(8,962.00)	0.00	(8,962.00)
505500.000	Mgd Care B - Speech Therapy	(8,479.00)	0.00	(8,479.00)
505900.000	Mgd Care B - Contractual Adj	(1.00)	0.00	(1.00)
505999.000	Mgd Care B - Prior Year Adj	554.00	0.00	554.00
506400.000	Mgd Care B - OutPatient - PT	0.00	0.00	0.00
506450.000	Mgd Care B - OutPatient - OT	0.00	0.00	0.00
506500.000	Mgd Care B - OutPatient - ST	0.00	0.00	0.00
506900.000	MC OP Contractual ADJ	0.00	0.00	0.00
506999.000	MC OP Prior Year ADJ	0.00	0.00	0.00
599015.000	Cable/TV/Phone	(11,263.00)	0.00	(11,263.00)
599020.000	Laundry	0.00	0.00	0.00
599040.000	Employee/Guest Meals	0.00	0.00	0.00
599045.000	Vending	0.00	0.00	0.00
599050.000	Interest Income	(2,494.00)	0.00	(2,494.00)
599080.000	Misc. Income	(815,297.00)	786,493.00	(28,804.00)
599080.001	COVID-19 Funding	0.00	(786,493.00)	(786,493.00)
599095.000	Discounts Earned	(31,110.00)	0.00	(31,110.00)
610110.000	Wages - Regular-Act	138,707.00	0.00	138,707.00
610150.000	Wages-Vac/Hol/Sick-Act	(2,679.00)	0.00	(2,679.00)
610200.000	Payroll Taxes-Act	11,576.00	0.00	11,576.00
610200.001	Health - Administrator	0.00	0.00	0.00
610200.002	Health - DON	0.00	0.00	0.00
610280.000	Pension Expense-Act	535.00	0.00	535.00
610280.001	Pension - Administrator	0.00	0.00	0.00
610280.002	Pension - DON	0.00	0.00	0.00
610370.000	Group Health Insurance-Act.	10,438.00	0.00	10,438.00
610370.001	Payroll Taxes - Administrator	0.00	0.00	0.00
610370.002	Payroll Taxes - DON	0.00	0.00	0.00
610380.000	Group Dental Insurance-Act	695.00	0.00	695.00
610390.000	Group Vision Insurance-Act	0.00	0.00	0.00
610500.000	Telephone/Cable	12,742.00	0.00	12,742.00
610535.000	Insurance - Workers Comp.-Act	1,833.00	0.00	1,833.00
610535.001	Worker's Comp - Administrator	0.00	0.00	0.00
610535.002	Worker's Comp - DON	0.00	0.00	0.00
610650.000	Supplies	1,809.00	0.00	1,809.00
610660.000	Entertainment	5,360.00	0.00	5,360.00
610810.000	Dues & Subscriptions	600.00	0.00	600.00
610820.000	Travel, Sem, Conv & Mtg	71.00	0.00	71.00
610821.000	Meals & Entertainment	71.00	0.00	71.00
610830.000	Education	0.00	0.00	0.00
610840.000	Mileage Reimbursement	0.00	0.00	0.00
610850.000	Purchased Services	0.00	0.00	0.00
610880.000	Miscellaneous	0.00	0.00	0.00
610890.000	Employee Physicals/CORI	5,400.00	0.00	5,400.00
610900.000	Employee Benefits	134.00	0.00	134.00
610900.001	Other Benefits - Administrator	0.00	0.00	0.00
610900.002	Other Benefits - DON	0.00	0.00	0.00
620110.000	Wages - Regular-SS	112,106.00	0.00	112,106.00
620150.000	Wages-Vacation/Holiday/Sick-SS	1,588.00	0.00	1,588.00
620200.000	Payroll Taxes-SS	9,219.00	0.00	9,219.00
620280.000	Pension Expense-SS	1,122.00	0.00	1,122.00
620370.000	Group Health Insurance-SS	5,028.00	0.00	5,028.00
620380.000	Group Dental Insurance-SS	0.00	0.00	0.00
620390.000	Group Vision Insurance-SS	0.00	0.00	0.00
620500.000	Telephone	0.00	0.00	0.00
620535.000	Insurance - Workers Comp.-SS	249.00	0.00	249.00
620820.000	Travel, Sem, Conv & Mtg	0.00	0.00	0.00
620830.000	Education	0.00	0.00	0.00
620850.000	Purchased Services	10,434.00	0.00	10,434.00
620880.000	Miscellaneous	0.00	0.00	0.00
620890.000	Employee Physicals/CORI	2,129.00	0.00	2,129.00
620900.000	Employee Benefits	66.00	0.00	66.00
630100.000	Wages - R.N.	385,669.00	0.00	385,669.00
630105.000	Wages - R.N. - VENT	0.00	0.00	0.00

630110.000	Wages - L.P.N.	1,017,049.00	0.00	1,017,049.00
630110.001	Wages - Vacation/Holiday/Sick LPN	0.00	(14,429.00)	(14,429.00)
630115.000	Wages - L.P.N. - VENT	0.00	0.00	0.00
630120.000	Wages - Aides	1,111,187.00	0.00	1,111,187.00
630120.001	Wages - Vacation/Holiday/Sick CNAs	0.00	(15,765.00)	(15,765.00)
630125.000	Wages - Aides - VENT	0.00	0.00	0.00
630128.000	Wages- Aides - HH	0.00	0.00	0.00
630130.000	Wages -Resp.Ther.-VENT	0.00	0.00	0.00
630135.000	Private Duty Wages	0.00	0.00	0.00
630136.000	Wages - Lab Tech	0.00	0.00	0.00
630138.000	Wages- Resident Care Assistant	11,409.00	0.00	11,409.00
630138.001	Wages - Vacation/Holiday/Sick - RCAs	0.00	(162.00)	(162.00)
630150.000	Wages - Vacation/Holiday/Sick	(35,827.00)	31,804.00	(4,023.00)
630200.000	Payroll Taxes-N.Adm. NonVent	211,735.00	0.00	211,735.00
630205.000	Payroll Taxes-NonAdm. VENT	0.00	0.00	0.00
630280.000	Pension Expense-NAdm. NonVent	20,935.00	0.00	20,935.00
630285.000	Pension Expense-NonAdm. VENT	0.00	0.00	0.00
630310.000	Agency R.N.	42,316.00	0.00	42,316.00
630310.001	Purchase Service - RN	0.00	0.00	0.00
630320.000	Agency L.P.N.	286,082.00	16,738.00	302,820.00
630320.001	Purchase Service - LPN	0.00	0.00	0.00
630330.000	Agency Aides	645,992.00	(1,160.00)	644,832.00
630330.001	Purchase Service - CNA	0.00	0.00	0.00
630370.000	Group Health Ins.-NAdm NonVent	89,443.00	0.00	89,443.00
630375.000	Group Health Ins.-NonAdm.VENT	598.00	0.00	598.00
630380.000	Group Dental Ins.-NAdm NonVent	6,762.00	0.00	6,762.00
630385.000	Group Dental Ins.-NonAdm.VENT	0.00	0.00	0.00
630390.000	Group Vision Ins.-NAdm.NonVent	55.00	0.00	55.00
630395.000	Group Vision Ins.-NonAdm.VENT	0.00	0.00	0.00
630500.000	Telephone	0.00	0.00	0.00
630535.000	Ins.-Work.Comp-NAdm.NonVent	47,383.00	0.00	47,383.00
630538.000	Insurance-Work.Comp-NAdm.VENT	0.00	0.00	0.00
630600.000	Supplies	252,395.00	(15,578.00)	236,817.00
630650.000	Supplies - VENT	0.00	0.00	0.00
630675.000	Vent Repair	0.00	0.00	0.00
630690.000	House Oxygen	10,825.00	0.00	10,825.00
630700.000	Equipment Rental-NAdm.NonVent	20,095.00	0.00	20,095.00
630705.000	Equipment Rental - NonAdm.VENT	106.00	0.00	106.00
630810.000	Dues & Subscriptions	339.00	0.00	339.00
630820.000	Travel, Sem, Conv & Mtg	0.00	0.00	0.00
630830.000	Education	0.00	0.00	0.00
630838.000	In House Education	1,200.00	0.00	1,200.00
630840.000	Mileage Reimbursement	0.00	0.00	0.00
630880.000	Miscellaneous	60.00	0.00	60.00
630890.000	Employee Phys./CORI-NA NonVent	61,227.00	0.00	61,227.00
630895.000	Employee Phys./CORI-NAdm.VENT	150.00	0.00	150.00
630900.000	Employee Benefits-NAdm NonVent	921.00	0.00	921.00
630905.000	Employee Benefits-NAdm.VENT	0.00	0.00	0.00
640110.000	Wages - Regular-MR	24,235.00	0.00	24,235.00
640150.000	Wages-Vacation/Holiday/Sick-MR	(1,493.00)	0.00	(1,493.00)
640200.000	Payroll Taxes-MR	2,304.00	0.00	2,304.00
640280.000	Pension Expense-MR	202.00	0.00	202.00
640370.000	Group Health Insurance-MR	373.00	0.00	373.00
640380.000	Group Dental Insurance-MR	25.00	0.00	25.00
640390.000	Group Vision Insurance-MR	3.00	0.00	3.00
640400.000	Uniform Expense	0.00	0.00	0.00
640535.000	Insurance - Workers Comp-MR	13.00	0.00	13.00
640600.000	Supplies (Non-Medical)	0.00	0.00	0.00
640890.000	Employee Physicals/CORI	2,129.00	0.00	2,129.00
640900.000	Employee Benefits	4.00	0.00	4.00
670100.000	Wages - DON	130,590.00	0.00	130,590.00
670110.000	Wages - ADON	92,861.00	0.00	92,861.00
670120.000	Wages - OBRA	142,742.00	(139,293.00)	3,449.00
670120.001	Wages - MDS	0.00	42,578.00	42,578.00
670120.002	Wages - MDS	0.00	96,715.00	96,715.00
670130.000	Wages-Inservice/Staff Dev	77,873.00	0.00	77,873.00
670150.000	Wages - Vacation/Holiday/Sick	6,926.00	(5,711.00)	1,215.00
670150.001	Wages - Vacation/Holiday/Sick Nursing /	0.00	2,037.00	2,037.00

670150.002	Wages - Vacation/Holiday/Sick - OBRA	0.00	54.00	54.00
670150.003	Wages - Vacation/Holiday/Sick - MDS	0.00	2,172.00	2,172.00
670200.000	Payroll Taxes-Adm.Nurse	37,293.00	0.00	37,293.00
670280.000	Pension Expense-Adm.Nurse	2,664.00	0.00	2,664.00
670290.000	Employer Deferred Comp Exp NRS	0.00	0.00	0.00
670370.000	Group Health Ins.-Adm.Nurse	2,610.00	0.00	2,610.00
670380.000	Group Dental Ins.-Adm.Nurse	260.00	0.00	260.00
670390.000	Group Vision Ins.-Adm.Nurse	(65.00)	0.00	(65.00)
670410.000	Wages - Clinical Manager	0.00	0.00	0.00
670500.000	Telephone	3,183.00	0.00	3,183.00
670535.000	Insurance-Worker Comp-AdmNurse	227.00	0.00	227.00
670600.000	Supplies (Non-Medical)	63.00	0.00	63.00
670720.000	Small Equipment Purchased	218.00	0.00	218.00
670730.000	Equipment Repair & Maintenance	6,181.00	0.00	6,181.00
670810.000	Dues and Subscriptions	326.00	0.00	326.00
670820.000	Travel, Sem, Conv & Mtg	466.00	0.00	466.00
670821.000	Meals & Entertainment	0.00	0.00	0.00
670830.000	Education	3,552.00	0.00	3,552.00
670840.000	Mileage Reimbursement	0.00	0.00	0.00
670850.000	Purchased Services	5,988.00	0.00	5,988.00
670855.000	Medical Director	21,600.00	0.00	21,600.00
670880.000	Miscellaneous	0.00	0.00	0.00
670890.000	Employee Physicals/CORI	5,349.00	0.00	5,349.00
670900.000	Employee Benefits	134.00	0.00	134.00
690110.000	Wages - Regular-Diet	453,225.00	(45,689.00)	407,536.00
690110.001	Wages - Dietician	0.00	45,689.00	45,689.00
690150.000	Wages-Vac/Hol/Sick-Diet	(275.00)	28.00	(247.00)
690150.001	Wages - Vac/Hol/Sick - Dietician	0.00	(28.00)	(28.00)
690200.000	Payroll Taxes-Diet.	40,189.00	0.00	40,189.00
690280.000	Pension Expense-Diet.	3,660.00	0.00	3,660.00
690370.000	Group Health Insurance-Diet.	44,168.00	0.00	44,168.00
690380.000	Group Dental Insurance-Diet.	2,125.00	0.00	2,125.00
690390.000	Group Vision Insurance-Diet.	5.00	0.00	5.00
690400.000	Uniform Expense	0.00	0.00	0.00
690535.000	Insurance-Workers Comp.-Diet.	7,897.00	0.00	7,897.00
690660.000	Chemicals	0.00	0.00	0.00
690665.000	Supplies - Vending	0.00	0.00	0.00
690670.000	Supplies (Non-Food)	17,082.00	0.00	17,082.00
690680.000	Food Supplements	15,743.00	0.00	15,743.00
690690.000	Raw Food	248,382.00	0.00	248,382.00
690695.000	Raw Food - Special Events	2,495.00	0.00	2,495.00
690700.000	Equipment Rental	0.00	0.00	0.00
690720.000	Small Equipment Purchase	243.00	0.00	243.00
690730.000	Equipment Repair & Maintenance	5,035.00	0.00	5,035.00
690750.000	Motor Veh Exp-Dietary Vehicle	0.00	0.00	0.00
690810.000	Dues & Subscriptions	0.00	0.00	0.00
690820.000	Travel, Sem, Conv & Mtg	192.00	0.00	192.00
690830.000	Education	0.00	0.00	0.00
690840.000	Mileage Reimbursement	0.00	0.00	0.00
690850.000	Purchased Services	500.00	0.00	500.00
690870.000	Purch. Serv. - Dietician	0.00	0.00	0.00
690880.000	Miscellaneous	95.00	0.00	95.00
690890.000	Employee Physicals/CORI	19,870.00	0.00	19,870.00
690900.000	Employee Benefits	439.00	0.00	439.00
700110.000	Wages - Regular-Lndy.	117,759.00	0.00	117,759.00
700150.000	Wages-Vac/Hol/Sick-Lndy.	3,081.00	0.00	3,081.00
700200.000	Payroll Taxes-Lndy.	10,918.00	0.00	10,918.00
700280.000	Pension Expense-Lndy.	867.00	0.00	867.00
700370.000	Group Health Insurance-Lndy.	1,629.00	0.00	1,629.00
700380.000	Group Dental Insurance-Lndy.	0.00	0.00	0.00
700390.000	Group Vision Insurance-Lndy.	0.00	0.00	0.00
700400.000	Uniform Expense	0.00	0.00	0.00
700535.000	Insurance-Workers Comp.-Lndy.	2,069.00	0.00	2,069.00
700660.000	Chemicals	7,586.00	0.00	7,586.00
700670.000	Supplies	271.00	0.00	271.00
700690.000	Linen & Bedding	19,544.00	0.00	19,544.00
700700.000	Equipment Rental	5,738.00	0.00	5,738.00
700720.000	Small Equipment Purchase	94.00	0.00	94.00

700730.000	Equipment Repair & Maintenance	3,515.00	0.00	3,515.00
700750.000	Motor Veh Exp-Laundry Vehicle	0.00	0.00	0.00
700820.000	Travel, Sem, Conv & Mtg	0.00	0.00	0.00
700850.000	Purchased Services	846.00	0.00	846.00
700880.000	Miscellaneous	0.00	0.00	0.00
700890.000	Employee Physicals/CORI	4,284.00	0.00	4,284.00
700900.000	Employee Benefits	132.00	0.00	132.00
710660.000	Chemicals	0.00	0.00	0.00
710670.000	Supplies	866.00	0.00	866.00
710690.000	Paper/Plastic	22,523.00	0.00	22,523.00
710720.000	Small Equipment Purchase	0.00	0.00	0.00
710730.000	Equipment Repair & Maintenance	61.00	0.00	61.00
710850.000	Purchased Services	220,487.00	0.00	220,487.00
710890.000	Employee Physicals/CORI	0.00	0.00	0.00
710900.000	Employee Benefits	0.00	0.00	0.00
720110.000	Wages - Regular-Plant	114,121.00	0.00	114,121.00
720150.000	Wages-Vac/Hol/Sick-Plant	(322.00)	0.00	(322.00)
720200.000	Payroll Taxes-Plant	9,690.00	0.00	9,690.00
720280.000	Pension Expense-Plant	1,141.00	0.00	1,141.00
720370.000	Group Health Insurance-Plant	4,337.00	0.00	4,337.00
720380.000	Group Dental Insurance-Plant	271.00	0.00	271.00
720390.000	Group Vision Insurance-Plant	0.00	0.00	0.00
720400.000	Uniform Expense	100.00	0.00	100.00
720450.000	Real Estate/Personal Prop Tax	94,577.00	0.00	94,577.00
720460.000	Professional Services	0.00	0.00	0.00
720500.000	Telephone	742.00	0.00	742.00
720510.000	Gas	27,092.00	0.00	27,092.00
720520.000	Electricity	117,862.00	0.00	117,862.00
720530.000	Water/Sewer	46,223.00	0.00	46,223.00
720532.000	Fuel	902.00	0.00	902.00
720535.000	Insurance -Workers Comp.-Plant	2,037.00	0.00	2,037.00
720540.000	Trash Removal	27,809.00	0.00	27,809.00
720550.000	Medical Waste Removal	785.00	0.00	785.00
720660.000	Building Repair & Maintenance	10,766.00	0.00	10,766.00
720670.000	Supplies	10,633.00	0.00	10,633.00
720690.000	Grounds Maintenance	12,241.00	0.00	12,241.00
720695.000	Grounds Landscaping	13,236.00	0.00	13,236.00
720700.000	Equipment Rental	0.00	0.00	0.00
720710.000	Building Rent	0.00	0.00	0.00
720720.000	Small Equipment Purchase	1,926.00	0.00	1,926.00
720725.000	Small Furnishings Purchase	104.00	0.00	104.00
720730.000	Repair & Maintenance	7,238.00	0.00	7,238.00
720810.000	Dues & Subscriptions	0.00	0.00	0.00
720820.000	Travel, Sem, Conv & Mtg	301.00	0.00	301.00
720840.000	Mileage Reimbursement	0.00	0.00	0.00
720850.000	Purchased Services	11,735.00	0.00	11,735.00
720880.000	Miscellaneous	225.00	0.00	225.00
720890.000	Employee Physicals/CORI	2,129.00	0.00	2,129.00
720900.000	Employee Benefits	66.00	0.00	66.00
730100.000	Wages - Administrator	131,215.00	0.00	131,215.00
730110.000	Wages - Clerical	106,359.00	0.00	106,359.00
730150.000	Wages - Vacation/Holiday/Sick	117.00	(52.00)	65.00
730150.001	Wages - Vacation/Holiday/Sick - Clerical	0.00	52.00	52.00
730200.000	Payroll Taxes-G&A	20,595.00	0.00	20,595.00
730280.000	Pension Expense-G&A	2,079.00	0.00	2,079.00
730290.000	Employer Deferred Comp Exp Adm	0.00	0.00	0.00
730300.000	Group Life Insurance	1,858.00	0.00	1,858.00
730350.000	Disability Insurance	(550.00)	0.00	(550.00)
730370.000	Group Health Insurance-G&A	8,072.00	0.00	8,072.00
730380.000	Group Dental Insurance-G&A	684.00	0.00	684.00
730390.000	Group Vision Insurance-G&A	4.00	0.00	4.00
730400.000	Management Fees	783,032.00	0.00	783,032.00
730430.000	Legal Fees	6,797.00	0.00	6,797.00
730440.000	Accounting Fees	46,805.00	0.00	46,805.00
730450.000	Bookkeeping Fees	22,831.00	0.00	22,831.00
730460.000	Professional Services	19,441.00	0.00	19,441.00
730465.000	Joint Commission Expenses	2,780.00	0.00	2,780.00
730500.000	Telephone	25,324.00	0.00	25,324.00

730510.000	Reimb For Resident Items	1,229.00	0.00	1,229.00
730520.000	Computer Supplies & Service	64,738.00	0.00	64,738.00
730530.000	Insurance	160,136.00	(118,123.00)	42,013.00
730530.001	Malpractice	0.00	71,106.00	71,106.00
730531.000	Malpractice Insurance	0.00	0.00	0.00
730535.000	Insurance - Workers Comp.	(2,236.00)	0.00	(2,236.00)
730540.000	Bad Debt Expense	46,658.00	0.00	46,658.00
730550.000	Depreciation	378,463.00	(298,795.00)	79,668.00
730550.001	Depreciation Improvements	0.00	259,601.00	259,601.00
730550.002	Depreciation Equipment	0.00	36,652.00	36,652.00
730555.000	Amortization	7,850.00	0.00	7,850.00
730560.000	Unrealized Gain/Loss	0.00	0.00	0.00
730562.000	Forgiveness of Debt	0.00	0.00	0.00
730565.000	User Fees	610,620.00	0.00	610,620.00
730580.000	Taxes - Other	110.00	0.00	110.00
730600.000	Taxes - Sales & Use	54.00	0.00	54.00
730620.000	Finance Charges	951.00	0.00	951.00
730650.000	Fines & Penalties	0.00	0.00	0.00
730670.000	Office Supplies	9,725.00	0.00	9,725.00
730700.000	Equipment Rental	630.00	0.00	630.00
730720.000	Small Equipment Purchase	0.00	0.00	0.00
730730.000	Repair & Maintenance	370.00	0.00	370.00
730740.000	Copier Equipment	11,879.00	0.00	11,879.00
730750	Motor Vehicle Expense	0.00	2,542.00	2,542.00
730750.000	Motor Vehicle Expense	7.00	0.00	7.00
730760.000	Interest Expense	189,363.00	0.00	189,363.00
730770.000	Dues - Non-Patient Related	0.00	0.00	0.00
730810.000	Licenses, Dues & Subscriptions	19,848.00	0.00	19,848.00
730820.000	Travel, Sem, Conv & Mtg	2,431.00	0.00	2,431.00
730821.000	Meals & Entertainment	766.00	0.00	766.00
730830.000	Education - Admin	5,099.00	0.00	5,099.00
730838.000	In-House Education	0.00	0.00	0.00
730840.000	Mileage Reimbursement	42.00	0.00	42.00
730850.000	Purchased Services	750.00	0.00	750.00
730860.000	Postage	743.00	0.00	743.00
730870.000	Credit Card Fee	3,293.00	0.00	3,293.00
730880.000	Miscellaneous	365.00	0.00	365.00
730890.000	Employee Physicals/CORI	3,475.00	0.00	3,475.00
730900.000	Employee Benefits	3,363.00	0.00	3,363.00
730910.000	Service Charges - Bank	3,029.00	0.00	3,029.00
800670.000	Supplies	1,491.00	0.00	1,491.00
800700.000	Equipment Rental	10,482.00	0.00	10,482.00
800890.000	Employee Physicals/CORI	0.00	0.00	0.00
800900.000	Employee Benefits	0.00	0.00	0.00
800950.000	Purchased Services	164,183.00	0.00	164,183.00
810670.000	Supplies	1,004.00	0.00	1,004.00
810700.000	Equipment Rental	0.00	0.00	0.00
810900.000	Employee Benefits	0.00	0.00	0.00
810950.000	Purchased Services	155,036.00	0.00	155,036.00
820670.000	Supplies	0.00	0.00	0.00
820900.000	Employee Benefits	0.00	0.00	0.00
820950.000	Purchased Services	40,834.00	0.00	40,834.00
830950.000	Purchased Services - RT	4,062.00	0.00	4,062.00
840950.000	Purchased Services-Rehab Ext	405.00	0.00	405.00
850050.000	Pharmacy Consultant	0.00	0.00	0.00
860660.000	Medical Supplies	8,838.00	0.00	8,838.00
860670.000	Pharmacy	161,608.00	0.00	161,608.00
860690.000	Oxygen	530.00	0.00	530.00
860700.000	Enteral Therapy	1,713.00	0.00	1,713.00
860710.000	X-Ray	12,577.00	0.00	12,577.00
860720.000	Ambulance	24,184.00	0.00	24,184.00
860730.000	Lab	32,052.00	0.00	32,052.00
CLA-MIP	Mortgage insurance Premium	0.00	47,017.00	47,017.00
Subtotal [2]	Income Statement	(282,913.00)	0.00	(282,913.00)
Subgroup : None				
Subtotal : None		0.00	0.00	0.00
Total [TB]	Trial Balance	0.00	0.00	0.00

NET (INCOME) LOSS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Sum of Account Groups	0.00	0.00	0.00

Tickmarks

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Client: **A443165 - Oakdale Nursing Home**
Engagement: **MDMC 2022 - Oakdale Nursing Center**
Period Ending: **12/31/2022**
Trial Balance: **T:01 - Master TB**
Workpaper: **T:02 - SNF-CR Groupings**

Account	Description	MCAID 12/31/2022	1st PP-MCD 12/31/2021
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
100200.000	Cash - Petty	400.00	400.00
100350.000	Cash - HUD Escrow	52,339.00	50,728.00
100360.000	Cash - HUD Escrow Capital	562,921.00	541,089.00
Subtotal : None		615,660.00	592,217.00
Total [S6L1.1C1]	Cash and Cash Equivalents	615,660.00	592,217.00
Group : [S6L1.2C1]	Short Term Investments		
Subgroup : None			
100250.000	Cash - Money Market...4259	601,631.00	700,069.00
Subtotal : None		601,631.00	700,069.00
Total [S6L1.2C1]	Short Term Investments	601,631.00	700,069.00
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A] R Self-Pay Patients (Private)			
111000.000	A/R - Total	1,103,724.00	654,208.00
Subtotal [S6L1.5C1A] R Self-Pay Patients (Private)		1,103,724.00	654,208.00
Total [S6L1.5C1]	Payer Accounts Receivable	1,103,724.00	654,208.00
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
120000.000	A/R - Allowance For Bad Debt	(66,717.00)	(56,012.00)
Subtotal : None		(66,717.00)	(56,012.00)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(66,717.00)	(56,012.00)
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			
139000.000	A/R - Other	45,604.00	45,552.00
Subtotal : None		45,604.00	45,552.00
Total [S6L1.11C1]	Other Receivables	45,604.00	45,552.00
Group : [S6L1.15C1]	Other Prepaid Expenses		
Subgroup : None			
155000.000	Prepaid - Other Expenses	3,275.00	2,735.00
Subtotal : None		3,275.00	2,735.00
Total [S6L1.15C1]	Other Prepaid Expenses	3,275.00	2,735.00
Group : [S6L1.17C1]	Other Current Assets		
Subgroup : None			
139000.CLA	Transition Program Revenue Receivable	49,397.00	0.00
184000.000	Deposits	808.00	808.00
Subtotal : None		50,205.00	808.00
Total [S6L1.17C1]	Other Current Assets	50,205.00	808.00
Group : [S6L2.1C1]	Land		
Subgroup : None			
160500.000	Land	123,395.00	123,395.00
Subtotal : None		123,395.00	123,395.00
Total [S6L2.1C1]	Land	123,395.00	123,395.00
Group : [S6L2.2C1]	Building		
Subgroup : [S6L2.2C1A] Building Costs			
161000.000	Building	4,418,068.00	4,418,068.00
Subtotal [S6L2.2C1A] Building Costs		4,418,068.00	4,418,068.00

0.00

Subgroup : [S6L2.2C1] A/D Building				
165000.000	Accum. Dep. - Building	(2,406,456.00)	(2,326,788.00)	
Subtotal [S6L2.2C1B] A/D Building		(2,406,456.00)	(2,326,788.00)	#REF!
Total [S6L2.2C1] Building		2,011,612.00	2,091,280.00	
Group : [S6L2.3C1] Improvements - Cost				
Subgroup : [S6L2.3C1] Building Improvements				
161250.000	Building Improvements	5,722,949.00	3,736,521.00	
Subtotal [S6L2.3C1A] Building Improvements		5,722,949.00	3,736,521.00	1,986,428.00
Subgroup : [S6L2.3C1] Leasehold Improvements				
160750.000	Land Improvements	940,697.00	934,697.00	6,000.00
Subtotal [S6L2.3C1B] Leasehold Improvements		940,697.00	934,697.00	
Subgroup : [S6L2.3C1] Other Improvements				
161300.000	Improvements Other	131,317.00	131,317.00	
Subtotal [S6L2.3C1C] Other Improvements		131,317.00	131,317.00	0.00 1,992,428.00
Subgroup : [S6L2.3C1] A/D Building Improvements				
165250.000	Accum. Dep.-Building Imp	(2,777,214.00)	(2,580,741.00)	
Subtotal [S6L2.3C1D] A/D Building Improvements		(2,777,214.00)	(2,580,741.00)	
Subgroup : [S6L2.3C1] A/D Leasehold Improvements				
164000.000	Accum. Dep. - Land Imp	(658,894.00)	(611,946.00)	
Subtotal [S6L2.3C1E] A/D Leasehold Improvements		(658,894.00)	(611,946.00)	
Subgroup : [S6L2.3C1] A/D Other Improvements				
165300.000	Accum. Dep. - Imp Other	(72,002.00)	(55,822.00)	
Subtotal [S6L2.3C1F] A/D Other Improvements		(72,002.00)	(55,822.00)	(3,248,509.00)
Total [S6L2.3C1] Improvements - Cost		3,286,853.00	1,554,026.00	
Group : [S6L2.4C1] Equipment				
Subgroup : [S6L2.4C1] Equipment Cost				
162000.000	Furniture Fixture & Equipment	1,135,254.00	1,122,069.00	
Subtotal [S6L2.4C1A] Equipment Cost		1,135,254.00	1,122,069.00	13,185.00
Subgroup : [S6L2.4C1] A/D Equipment				
166000.000	Accum. Dep. - FF&E	(1,045,117.00)	(1,016,597.00)	
Subtotal [S6L2.4C1b] A/D Equipment		(1,045,117.00)	(1,016,597.00)	
Total [S6L2.4C1] Equipment		90,137.00	105,472.00	
Group : [S6L2.5C1] Software/Limited Life Assets				
Subgroup : [S6L2.5C1] Software Cost				
163000.000	Computer Software	33,252.00	33,252.00	
Subtotal [S6L2.5C1A] Software Cost		33,252.00	33,252.00	
Subgroup : [S6L2.5C1] A/D Software				
167000.000	Accum. Dep.-Computer Software	(33,252.00)	(33,252.00)	
Subtotal [S6L2.5C1B] A/D Software		(33,252.00)	(33,252.00)	
Total [S6L2.5C1] Software/Limited Life Assets		0.00	0.00	
Group : [S6L2.6C1] Motor Vehicle - Cost				
Subgroup : [S6L2.6C1] Motor Vehicle Cost				
161500.000	Motor Vehicle	24,234.00	24,234.00	
Subtotal [S6L2.6C1A] Motor Vehicle Cost		24,234.00	24,234.00	
Subgroup : [S6L2.6C1] A/D Motor Vehicles				
165500.000	Accum. Dep. - Motor Vehicle	(17,203.00)	(14,660.00)	
Subtotal [S6L2.6C1B] A/D Motor Vehicles		(17,203.00)	(14,660.00)	

Total [S6L2.6C1]	Motor Vehicle - Cost	7,031.00	9,574.00
Group : [S6L3.4C1]	Construction in Progress		
Subgroup : None			
181500.000	Capital Projects	0.00	1,959,397.00
Subtotal : None		0.00	1,959,397.00
Total [S6L3.4C1]	Construction in Progress	0.00	1,959,397.00
Group : [S6L3.5C1]	Mortgage Acquisition Costs		
Subgroup : None			
163500.000	Mortgage Acquisition Cost	274,734.00	274,734.00
Subtotal : None		274,734.00	274,734.00
Total [S6L3.5C1]	Mortgage Acquisition Costs	274,734.00	274,734.00
Group : [S6L3.6C1]	Accum Amort of Mortgage Acquisition Costs		
Subgroup : None			
168000.000	Accum. Amort.-Mtg Acq Cost	(19,400.00)	(11,551.00)
Subtotal : None		(19,400.00)	(11,551.00)
Total [S6L3.6C1]	Accum Amort of Mortgage Acquisition	(19,400.00)	(11,551.00)
Group : [S6L5.1C1]	Trade Payable		
Subgroup : None			
200100.000	Accounts Payable	(725,272.00)	(575,199.00)
Subtotal : None		(725,272.00)	(575,199.00)
Total [S6L5.1C1]	Trade Payable	(725,272.00)	(575,199.00)
Group : [S6L5.2C1]	Accrued Expenses		
Subgroup : None			
200200.000	Accrued Expenses	(58,478.00)	(53,596.00)
Subtotal : None		(58,478.00)	(53,596.00)
Total [S6L5.2C1]	Accrued Expenses	(58,478.00)	(53,596.00)
Group : [S6L5.6C1]	Long Term Debt, Current Portion-Banks, Mortgages, Other		
Subgroup : None			
200050.000	Current Maturities Of LTD	(179,630.00)	(175,015.00)
Subtotal : None		(179,630.00)	(175,015.00)
Total [S6L5.6C1]	Long Term Debt, Current Portion-Banl	(179,630.00)	(175,015.00)
Group : [S6L5.7C1]	Accrued Salaries & Payroll Liabilities		
Subgroup : [S6L5.7C1]	Accrued Salaaaries		
202000.000	Accrued Wages	(82,797.00)	(76,588.00)
202100.000	Accrued ET/PTO	(184,476.00)	(213,362.00)
Subtotal [S6L5.7C1A]	Accrued Salaaaries	(267,273.00)	(289,950.00)
Subgroup : [S6L5.7C1]	Accrued Pauroll Taxes Payable		
202200.000	Accrued Payroll Taxes	(22,078.00)	(24,899.00)
Subtotal [S6L5.7C1C]	Accrued Pauroll Taxes Payable	(22,078.00)	(24,899.00)
Subgroup : [S6L5.7C1]	Other Payroll Liabilities		
214000.000	Employee 401K W/H	(3,998.00)	0.00
214250.000	Employer 401K Match	(502.00)	0.00
214500.000	Employee 401K Loan W/H	(240.00)	0.00
Subtotal [S6L5.7C1D]	Other Payroll Liabilities	(4,740.00)	0.00
Subgroup : None			
Subtotal : None		0.00	0.00
Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	(294,091.00)	(314,849.00)
Group : [S6L5.10C1]	Other Current Liabilities		
Subgroup : [S6L5.10C]	Other Current Liabilities		
215100.000	Patient Exchange	0.00	440.00
215150.000	Exchange - Other	(105.00)	1,766.00
215250.000	Unearned Revenue	(12,820.00)	(19,884.00)

Subtotal [S6L5.10C1A] Other Current Liabilities		<u>(12,925.00)</u>	<u>(17,678.00)</u>	
Total [S6L5.10C1]	Other Current Liabilities	<u>(12,925.00)</u>	<u>(17,678.00)</u>	
Group : [S6L6.1C1] Motgage Payable				
Subgroup : None				
251000.000	Notes Payable	(7,107,818.00)	(7,290,196.00)	
Subtotal : None		<u>(7,107,818.00)</u>	<u>(7,290,196.00)</u>	
Total [S6L6.1C1]	Motgage Payable	<u>(7,107,818.00)</u>	<u>(7,290,196.00)</u>	(7,287,448.00)
Group : [S6L6.2C1] Due to Related Parties, Subsidiaries & Affiliates				
Subgroup : None				
215390.000	Due To/From	4,467,074.00	4,314,320.00	
Subtotal : None		<u>4,467,074.00</u>	<u>4,314,320.00</u>	
Total [S6L6.2C1]	Due to Related Parties, Subsidiaries &	<u>4,467,074.00</u>	<u>4,314,320.00</u>	
Group : [S6L8C.1C1] Owners Equity Balance Prior Year-Corp				
Subgroup : None				
301000.000	Capital Stock	(65,940.00)	(65,940.00)	
308000.000	Retained Earnings	(1,577,677.00)	(1,610,730.00)	
308100.000	Retained Earnings S-Corp	(2,290,074.00)	(2,995,730.00)	#REF!
Subtotal : None		<u>(3,933,691.00)</u>	<u>(4,672,400.00)</u>	
Total [S6L8C.1C1]	Owners Equity Balance Prior Year-Cor	<u>(3,933,691.00)</u>	<u>(4,672,400.00)</u>	
Group : [S2L1.1C1] Private Pay				
Subgroup : None				
410100.000	Private - Room And Board	(1,434,235.00)	(1,427,915.00)	
410900.000	Private - Contractual Adj	33,575.00	34,805.00	
Subtotal : None		<u>(1,400,660.00)</u>	<u>(1,393,110.00)</u>	
Total [S2L1.1C1]	Private Pay	<u>(1,400,660.00)</u>	<u>(1,393,110.00)</u>	
Group : [S2L1.2C1] Commerical Managed Care				
Subgroup : None				
450100.000	Mgd Care Skilled - R & B	(564,772.00)	(396,047.00)	
450900.000	Mgd Care Sk - Contractual Adj	499,275.00	416,387.00	
Subtotal : None		<u>(65,497.00)</u>	<u>20,340.00</u>	
Total [S2L1.2C1]	Commerical Managed Care	<u>(65,497.00)</u>	<u>20,340.00</u>	
Group : [S2L1.3C1] Commerical Non Managed Care				
Subgroup : None				
450100.001	Non-Managed Care Skilled	(150,795.00)	0.00	
Subtotal : None		<u>(150,795.00)</u>	<u>0.00</u>	
Total [S2L1.3C1]	Commerical Non Managed Care	<u>(150,795.00)</u>	<u>0.00</u>	
Group : [S2L1.4C1] Medicare-Fee-For-Service				
Subgroup : None				
400100.000	Medicare A - Room And Board	(1,079,095.00)	(1,394,874.00)	
400900.000	Medicare A - Contractual Adj	(36,608.00)	(121,202.00)	
Subtotal : None		<u>(1,115,703.00)</u>	<u>(1,516,076.00)</u>	
Total [S2L1.4C1]	Medicare-Fee-For-Service	<u>(1,115,703.00)</u>	<u>(1,516,076.00)</u>	
Group : [S2L1.5C1] Medicare Managed Care (Part C)				
Subgroup : None				
450100.002	Medicare Managed Care	(437,915.00)	0.00	
Subtotal : None		<u>(437,915.00)</u>	<u>0.00</u>	
Total [S2L1.5C1]	Medicare Managed Care (Part C)	<u>(437,915.00)</u>	<u>0.00</u>	
Group : [S2L1.6C1] MassHealth Fee-for-Service				
Subgroup : None				
430100.000	Medicaid - Room And Board	(6,752,190.00)	(4,644,013.00)	
430900.000	Medicaid - Contractual Adj	4,028,782.00	2,641,427.00	
Subtotal : None		<u>(2,723,408.00)</u>	<u>(2,002,586.00)</u>	
Total [S2L1.6C1]	MassHealth Fee-for-Service	<u>(2,723,408.00)</u>	<u>(2,002,586.00)</u>	

Group : [S2L1.8C1] Senior Care Options			
Subgroup : None			
430100.002	SCO & Pace	(2,678,331.00)	(2,573,695.00)
Subtotal : None		(2,678,331.00)	(2,573,695.00)
Total [S2L1.8C1] Senior Care Options		(2,678,331.00)	(2,573,695.00)
Group : [S2L1.14C1] Veterans & Other Public			
Subgroup : None			
430100.004	VA and Other Public	(251,249.00)	(362,250.00)
Subtotal : None		(251,249.00)	(362,250.00)
Total [S2L1.14C1] Veterans & Other Public		(251,249.00)	(362,250.00)
Group : [S2L1.1C2] Ancillary-Private Pay			
Subgroup : None			
410300.000	Private - Oxygen	0.00	(158.00)
Subtotal : None		0.00	(158.00)
Total [S2L1.1C2] Ancillary-Private Pay		0.00	(158.00)
Group : [S2L1.2C2] Ancillary-Commerical Managed Care			
Subgroup : None			
450200.000	Mgd Care Sk - Medical Supplies	(20.00)	(74.00)
450250.000	Mgd Care Skilled - Pharmacy	(104,586.00)	(61,340.00)
450300.000	Managed Care Skilled - Oxygen	(25.00)	(47.00)
450400.000	Mgd Care Sk - Physical Therapy	(115,906.00)	(64,324.00)
450450.000	Mgd Care Sk - OT	(110,657.00)	(54,606.00)
450500.000	Mgd Care Sk - ST	(12,400.00)	(12,123.00)
450700.000	Managed Care Skilled - X-Ray	(4,209.00)	(5,670.00)
450850.000	Managed Care Skilled - Lab	(21,013.00)	(33,086.00)
505200.000	Mgd Care B - Medical Supplies	(981.00)	(1,280.00)
505400.000	Mgd Care B - Physical Therapy	(11,321.00)	(11,389.00)
505450.000	Mgd Care B - OT	(8,962.00)	(12,733.00)
505500.000	Mgd Care B - Speech Therapy	(8,479.00)	(3,451.00)
505900.000	Mgd Care B - Contractual Adj	(1.00)	0.00
505999.000	Mgd Care B - Prior Year Adj	554.00	629.00
Subtotal : None		(398,006.00)	(259,494.00)
Total [S2L1.2C2] Ancillary-Commerical Managed Care		(398,006.00)	(259,494.00)
Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service			
Subgroup : None			
400200.000	Medicare A - Medical Supplies	0.00	(3.00)
400250.000	Medicare A - Pharmacy	(79,448.00)	(80,422.00)
400300.000	Medicare A - Oxygen	(99.00)	(113.00)
400400.000	Medicare A - Physical Therapy	(121,700.00)	(163,824.00)
400450.000	MCR A - Occupational Therapy	(105,638.00)	(140,470.00)
400500.000	Medicare A - Speech Therapy	(13,699.00)	(25,632.00)
400700.000	Medicare A - X-Ray	(5,632.00)	(8,586.00)
400850.000	Medicare A - Lab	(25,242.00)	(46,208.00)
500200.000	Medicare B - Medical Supplies	(1,231.00)	(1,024.00)
500400.000	Medicare B - Physical Therapy	(32,624.00)	(36,772.00)
500450.000	MCR B - Occupational Therapy	(14,995.00)	(26,270.00)
500500.000	Medicare B - Speech Therapy	(11,772.00)	(6,325.00)
500900.000	Medicare B - Contractual Adj	10,599.00	12,698.00
Subtotal : None		(401,481.00)	(522,951.00)
Total [S2L1.4C2] Ancillary-Medicare Fee-for-Service		(401,481.00)	(522,951.00)
Group : [S2L1.6C2] Ancillary-MassHealth Fee-for-Service			
Subgroup : None			
430250.000	Medicaid - Pharmacy	(875.00)	(1,508.00)
430400.000	Medicaid - Physical Therapy	(79.00)	(1,500.00)
430450.000	Medicaid - OT	(135.00)	(904.00)
430700.000	Medicaid - X-Ray	(69.00)	(201.00)
430850.000	Medicaid - Lab	(515.00)	(269.00)
Subtotal : None		(1,673.00)	(4,382.00)
Total [S2L1.6C2] Ancillary-MassHealth Fee-for-Service		(1,673.00)	(4,382.00)

Group : [S2L3.2C1] Endowment & Other Non Recoverable Revenue			
Subgroup : None			
599080.001	COVID-19 Funding	(786,493.00)	(390,946.00)
Subtotal : None		(786,493.00)	(390,946.00)
Total [S2L3.2C1]		(786,493.00)	(390,946.00)

Group : [S2L3.6C1] Prior Year Retroactive Revenue			
Subgroup : None			
400999.000	Medicare A - Prior Year Adj	15.00	0.00
410999.000	Private - Prior Year Adj	(29,110.00)	(355.00)
430999.000	Medicaid - Prior Year Adj	22,875.00	(24,609.00)
450999.000	Mgd Care Sk - Prior Year Adj	840.00	0.00
500999.000	Medicare B - Prior Year Adj	(326.00)	0.00
Subtotal : None		(5,706.00)	(24,964.00)
Total [S2L3.6C1]		(5,706.00)	(24,964.00)

Group : [S2L3.7C1] Interest Income			
Subgroup : None			
599050.000	Interest Income	(2,494.00)	(1,457.00)
Subtotal : None		(2,494.00)	(1,457.00)
Total [S2L3.7C1]		(2,494.00)	(1,457.00)

Group : [S2L3.9C1] Administrative & General Recoverable Income			
Subgroup : None			
599080.000	Misc. Income	(28,804.00)	(64,461.00)
Subtotal : None		(28,804.00)	(64,461.00)
Total [S2L3.9C1]		(28,804.00)	(64,461.00)

Group : [S2L3.11C1] Variable Recoverable Income			
Subgroup : None			
599015.000	Cable/TV/Phone	(11,263.00)	(9,439.00)
599095.000	Discounts Earned	(31,110.00)	(30,931.00)
Subtotal : None		(42,373.00)	(40,370.00)
Total [S2L3.11C1]		(42,373.00)	(40,370.00)

Group : [S3L1.1C1] Director of Nurses Salary			
Subgroup : None			
670100.000	Wages - DON	130,590.00	137,561.00
670150.001	Wages - Vacation/Holiday/Sick Nursing /	2,037.00	(3,669.00)
Subtotal : None		132,627.00	133,892.00
Total [S3L1.1C1]		132,627.00	133,892.00

Group : [S3L1.7C1] Registered Nurses Salaries			
Subgroup : None			
630100.000	Wages - R.N.	385,669.00	406,311.00
630150.000	Wages - Vacation/Holiday/Sick	(4,023.00)	(6,075.00)
670110.000	Wages - ADON	92,861.00	111,637.00
Subtotal : None		474,507.00	511,873.00
Total [S3L1.7C1]		474,507.00	511,873.00

Group : [S3L1.11C1] Registered Nurses Purchased Service Temporary Agency Staff			
Subgroup : None			
630310.000	Agency R.N.	42,316.00	30,189.00
Subtotal : None		42,316.00	30,189.00
Total [S3L1.11C1]		42,316.00	30,189.00

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Group : [S3L1.12C1] Licensed Practical Nurses Salary			
Subgroup : None			
630110.000	Wages - L.P.N.	1,017,049.00	958,574.00
630110.001	Wages - Vacation/Holiday/Sick LPN	(14,429.00)	(7,309.00)
Subtotal : None		1,002,620.00	951,265.00
Total [S3L1.12C1]		1,002,620.00	951,265.00

Group : [S3L1.16C1] Licensed Practical Nurses Purchased Service Temporary Agency Staff

Subgroup : None

630320.000	Agency L.P.N.	302,820.00	97,142.00
Subtotal : None		302,820.00	97,142.00
Total [S3L1.16C1]	Licensed Practical Nurses Purchased	302,820.00	97,142.00

Group : [S3L1.17C1] Certified Nurses Aides Salaries

Subgroup : None

630120.000	Wages - Aides	1,111,187.00	1,462,131.00
630120.001	Wages - Vacation/Holiday/Sick CNAs	(15,765.00)	(11,252.00)
630136.000	Wages - Lab Tech	0.00	13,715.00
Subtotal : None		1,095,422.00	1,464,594.00
Total [S3L1.17C1]	Certified Nurses Aides Salaries	1,095,422.00	1,464,594.00

Group : [S3L1.21C1] Certified Nurses Aides Purchased Service Temporary Agency Staff

Subgroup : None

630330.000	Agency Aides	644,832.00	108,876.00
Subtotal : None		644,832.00	108,876.00
Total [S3L1.21C1]	Certified Nurses Aides Purchased Ser	644,832.00	108,876.00

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Group : [S3L2.1C1] Administration Salaries

Subgroup : [S3L2.1C1] Administrator Salaries

730100.000	Wages - Administrator	131,215.00	122,986.00
730150.000	Wages - Vacation/Holiday/Sick	65.00	(1,375.00)
Subtotal [S3L2.1C1A] Administrator Salaries		131,280.00	121,611.00
Total [S3L2.1C1]	Administration Salaries	131,280.00	121,611.00

Group : [S3L2.7C1] Clerical Staff Salaries

Subgroup : None

730110.000	Wages - Clerical	106,359.00	86,547.00
730150.001	Wages - Vacation/Holiday/Sick - Clerical	52.00	0.00
Subtotal : None		106,411.00	86,547.00
Total [S3L2.7C1]	Clerical Staff Salaries	106,411.00	86,547.00

Group : [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping Services

Subgroup : None

730450.000	Bookkeeping Fees	22,831.00	22,114.00
Subtotal : None		22,831.00	22,114.00
Total [S3L2.11C1]	Electronic Data Processing, Payroll &	22,831.00	22,114.00

Group : [S3L2.12C1] Office Supplies

Subgroup : None

670600.000	Supplies (Non-Medical)	63.00	64.00
730520.000	Computer Supplies & Service	64,738.00	69,140.00
730670.000	Office Supplies	9,725.00	10,149.00
730740.000	Copier Equipment	11,879.00	17,581.00
730860.000	Postage	743.00	535.00
730910.000	Service Charges - Bank	3,029.00	3,090.00
Subtotal : None		90,177.00	100,559.00
Total [S3L2.12C1]	Office Supplies	90,177.00	100,559.00

Group : [S3L2.13C1] Telecommunications (e.g. Internet & Phone)

Subgroup : None

610500.000	Telephone/Cable	12,742.00	13,034.00
670500.000	Telephone	3,183.00	2,442.00
720500.000	Telephone	742.00	525.00
730500.000	Telephone	25,324.00	29,013.00
Subtotal : None		41,991.00	45,014.00
Total [S3L2.13C1]	Telecommunications (e.g. Internet & P	41,991.00	45,014.00

Group : [S3L2.15C1] Travel, Conventions & Meetings

Subgroup : None

610820.000	Travel, Sem, Conv & Mtg	71.00	23.00
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610821.000	Meals & Entertainment	71.00	0.00
620820.000	Travel, Sem, Conv & Mtg	0.00	80.00
670820.000	Travel, Sem, Conv & Mtg	466.00	0.00
690820.000	Travel, Sem, Conv & Mtg	192.00	326.00
720820.000	Travel, Sem, Conv & Mtg	301.00	0.00
730820.000	Travel, Sem, Conv & Mtg	2,431.00	2,421.00
730821.000	Meals & Entertainment	766.00	110.00
730840.000	Mileage Reimbursement	42.00	0.00
Subtotal : None		4,340.00	2,960.00
Total [S3L2.15C1]	Travel, Conventions & Meetings	4,340.00	2,960.00

Group : [S3L2.17C1] Licenses & Dues: Patient Care Related Portion

Subgroup : None

610810.000	Dues & Subscriptions	600.00	688.00
Subtotal : None		600.00	688.00
Total [S3L2.17C1]	Licenses & Dues: Patient Care Related	600.00	688.00

Group : [S3L2.18C1] Continuing Professional Education / Training & Development

Subgroup : [S3L2.18C Administration Education / Training

730830.000	Education - Admin	5,099.00	7,279.00
Subtotal [S3L2.18C1A Administration Education / Training		5,099.00	7,279.00

Subgroup : None

Subtotal : None		0.00	0.00
Total [S3L2.18C1]	Continuing Professional Education / T	5,099.00	7,279.00

Group : [S3L2.19C1] Accounting Services (not related to Appeals)

Subgroup : None

730440.000	Accounting Fees	46,805.00	37,254.00
Subtotal : None		46,805.00	37,254.00
Total [S3L2.19C1]	Accounting Services (not related to Ap	46,805.00	37,254.00

Group : [S3L2.20C1] Insurance: Malpractice & General Liability

Subgroup : None

730530.001	Malpractice	71,106.00	66,398.00
Subtotal : None		71,106.00	66,398.00
Total [S3L2.20C1]	Insurance: Malpractice & General Lia	71,106.00	66,398.00

Group : [S3L2.22C1] Other A & G Expenses

Subgroup : None

630880.000	Miscellaneous	60.00	0.00
670850.000	Purchased Services	5,988.00	9,178.00
690880.000	Miscellaneous	95.00	0.00
720880.000	Miscellaneous	225.00	1,205.00
730460.000	Professional Services	19,441.00	9,621.00
730465.000	Joint Commission Expenses	2,780.00	8,420.00
730510.000	Reimb For Resident Items	1,229.00	1,532.00
730580.000	Taxes - Other	110.00	110.00
730600.000	Taxes - Sales & Use	54.00	8.00
730850.000	Purchased Services	750.00	(80.00)
730870.000	Credit Card Fee	3,293.00	4,339.00
730880.000	Miscellaneous	365.00	35,506.00
Subtotal : None		34,390.00	69,839.00
Total [S3L2.22C1]	Other A & G Expenses	34,390.00	69,839.00

Group : [S3L2B.2C1] Licenses & Dues Not Patient Related to Resident Care

Subgroup : None

630810.000	Dues & Subscriptions	339.00	661.00
670810.000	Dues and Subscriptions	326.00	82.00
690810.000	Dues & Subscriptions	0.00	440.00
730810.000	Licenses, Dues & Subscriptions	19,848.00	18,700.00
Subtotal : None		20,513.00	19,883.00
Total [S3L2B.2C1]	Licenses & Dues Not Patient Related t	20,513.00	19,883.00

Group : [S3L2B.6C1] Legal: Other

Subgroup : None

730430.000	Legal Fees	6,797.00	4,164.00
Subtotal : None		6,797.00	4,164.00
Total [S3L2B.6C1]	Legal: Other	6,797.00	4,164.00

Group : [S3L2B.8C1] Management Company Fees

Subgroup : None

730400.000	Management Fees	783,032.00	681,080.00
Subtotal : None		783,032.00	681,080.00
Total [S3L2B.8C1]	Management Company Fees	783,032.00	681,080.00

Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest

Subgroup : None

730620.000	Finance Charges	951.00	0.00
730650.000	Fines & Penalties	0.00	3,589.00
Subtotal : None		951.00	3,589.00
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including Interest	951.00	3,589.00

Group : [S3L2B.14C1] Bad Debt Expenses

Subgroup : None

730540.000	Bad Debt Expense	46,658.00	14,383.00
Subtotal : None		46,658.00	14,383.00
Total [S3L2B.14C1]	Bad Debt Expenses	46,658.00	14,383.00

Group : [S3L2B.15C1] User Fee Assessment

Subgroup : None

730565.000	User Fees	610,620.00	496,859.00
Subtotal : None		610,620.00	496,859.00
Total [S3L2B.15C1]	User Fee Assessment	610,620.00	496,859.00

Group : [S3L3.1C1] Staff Development Coordinator Salaries

Subgroup : None

670130.000	Wages-Inservice/Staff Dev	77,873.00	82,081.00
670150.000	Wages - Vacation/Holiday/Sick	1,215.00	(2,189.00)
Subtotal : None		79,088.00	79,892.00
Total [S3L3.1C1]	Staff Development Coordinator Salaries	79,088.00	79,892.00

Group : [S3L3.5C1] Plant Operations: Salaires

Subgroup : None

720110.000	Wages - Regular-Plant	114,121.00	110,861.00
720150.000	Wages-Vac/Hol/Sick-Plant	(322.00)	(350.00)
Subtotal : None		113,799.00	110,511.00
Total [S3L3.5C1]	Plant Operations: Salaires	113,799.00	110,511.00

Group : [S3L3.8C1] Plant Operations: Purchased Service

Subgroup : None

720540.000	Trash Removal	27,809.00	24,494.00
720550.000	Medical Waste Removal	785.00	552.00
720690.000	Grounds Maintenance	12,241.00	13,754.00
720695.000	Grounds Landscaping	13,236.00	16,467.00
720850.000	Purchased Services	11,735.00	17,859.00
Subtotal : None		65,806.00	73,126.00
Total [S3L3.8C1]	Plant Operations: Purchased Service	65,806.00	73,126.00

Group : [S3L3.9C1] Plant Operations: Supplies & Expenses

Subgroup : None

670720.000	Small Equipment Purchased	218.00	506.00
690720.000	Small Equipment Purchase	243.00	0.00
700720.000	Small Equipment Purchase	94.00	0.00
710660.000	Chemicals	0.00	1,592.00
710720.000	Small Equipment Purchase	0.00	471.00
720400.000	Uniform Expense	100.00	459.00
720670.000	Supplies	10,633.00	8,390.00

720720.000	Small Equipment Purchase	1,926.00	553.00
720725.000	Small Furnishings Purchase	104.00	1,521.00
730720.000	Small Equipment Purchase	0.00	471.00
Subtotal : None		13,318.00	13,963.00
Total [S3L3.9C1]	Plant Operations: Supplies & Expense	13,318.00	13,963.00

Group : [S3L3.10C1] Plant Operatins: Utilities

Subgroup : None			
720510.000	Gas	27,092.00	31,770.00
720520.000	Electricity	117,862.00	105,536.00
720530.000	Water/Sewer	46,223.00	19,256.00
720532.000	Fuel	902.00	978.00
Subtotal : None		192,079.00	157,540.00
Total [S3L3.10C1]	Plant Operatins: Utilities	192,079.00	157,540.00

Group : [S3L3.11C1] Plant Operatins: Repairs

Subgroup : None			
670730.000	Equipment Repair & Maintenance	6,181.00	4,724.00
690730.000	Equipment Repair & Maintenance	5,035.00	4,989.00
700730.000	Equipment Repair & Maintenance	3,515.00	2,790.00
710730.000	Equipment Repair & Maintenance	61.00	62.00
720660.000	Building Repair & Maintenance	10,766.00	22,657.00
720730.000	Repair & Maintenance	7,238.00	16,634.00
730730.000	Repair & Maintenance	370.00	108.00
Subtotal : None		33,166.00	51,964.00
Total [S3L3.11C1]	Plant Operatins: Repairs	33,166.00	51,964.00

Group : [S3L3.13C1] Dietician: Salaries

Subgroup : None			
690110.001	Wages - Dietician	45,689.00	44,607.00
690150.001	Wages - Vac/Hol/Sick - Dietician	(28.00)	0.00
Subtotal : None		45,661.00	44,607.00
Total [S3L3.13C1]	Dietician: Salaries	45,661.00	44,607.00

Group : [S3L3.18C1] Dietary: Salaries

Subgroup : None			
690110.000	Wages - Regular-Diet	407,536.00	412,681.00
690150.000	Wages-Vac/Hol/Sick-Diet	(247.00)	617.00
Subtotal : None		407,289.00	413,298.00
Total [S3L3.18C1]	Dietary: Salaries	407,289.00	413,298.00

Group : [S3L3.21C1] Dietary: Food

Subgroup : None			
690680.000	Food Supplements	15,743.00	12,623.00
690690.000	Raw Food	248,382.00	226,380.00
690695.000	Raw Food - Special Events	2,495.00	1,086.00
Subtotal : None		266,620.00	240,089.00
Total [S3L3.21C1]	Dietary: Food	266,620.00	240,089.00

Group : [S3L3.22C1] Dietary: Purchased Service

Subgroup : None			
690850.000	Purchased Services	500.00	150.00
Subtotal : None		500.00	150.00
Total [S3L3.22C1]	Dietary: Purchased Service	500.00	150.00

Group : [S3L3.23C1] Dietary: Supplies & Expenses

Subgroup : None			
690670.000	Supplies (Non-Food)	17,082.00	21,562.00
Subtotal : None		17,082.00	21,562.00
Total [S3L3.23C1]	Dietary: Supplies & Expenses	17,082.00	21,562.00

Group : [S3L3.24C1] Housekeeping / Laundry: Salaries

Subgroup : [S3L3.24C Laundry Salaries			
700110.000	Wages - Regular-Lndy.	117,759.00	97,775.00

700150.000	Wages-Vac/Hol/Sick-Lndy.	3,081.00	1,085.00
Subtotal [S3L3.24C1E Laundry Salaries		120,840.00	98,860.00

Total [S3L3.24C1]	Housekeeping / Laundry: Salaries	120,840.00	98,860.00
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Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service

Subgroup : [S3L3.27C Housekeeping Purchased Service

710850.000	Purchased Services	220,487.00	209,019.00
Subtotal [S3L3.27C1A Housekeeping Purchased Service		220,487.00	209,019.00

Subgroup : [S3L3.27C Laundry Purchased Service

700850.000	Purchased Services	846.00	0.00
Subtotal [S3L3.27C1E Laundry Purchased Service		846.00	0.00

Total [S3L3.27C1]	Housekeeping / Laundry: Purchased :	221,333.00	209,019.00
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Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense

Subgroup : [S3L3.28C Housekeeping Supplies & Expenses

710670.000	Supplies	866.00	1,866.00
710690.000	Paper/Plastic	22,523.00	20,751.00
Subtotal [S3L3.28C1A Housekeeping Supplies & Expenses		23,389.00	22,617.00

Subgroup : [S3L3.28C Laundry Supplies & Expense

700660.000	Chemicals	7,586.00	6,928.00
700670.000	Supplies	271.00	945.00
Subtotal [S3L3.28C1E Laundry Supplies & Expense		7,857.00	7,873.00

Subgroup : None

Subtotal : None		0.00	0.00
Total [S3L3.28C1]	Housekeeping / Laundry: Supplies &	31,246.00	30,490.00

Group : [S3L3.29C1] Housekeepong / Laundry: Linen & Bedding

Subgroup : None

700690.000	Linen & Bedding	19,544.00	16,101.00
Subtotal : None		19,544.00	16,101.00
Total [S3L3.29C1]	Housekeepong / Laundry: Linen & Bec	19,544.00	16,101.00

Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries

Subgroup : None

640110.000	Wages - Regular-MR	24,235.00	55,848.00
640150.000	Wages-Vacation/Holiday/Sick-MR	(1,493.00)	(777.00)
Subtotal : None		22,742.00	55,071.00
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salari	22,742.00	55,071.00

Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries

Subgroup : [S3L3.40C MMQ Salaries

670120.001	Wages - MDS	42,578.00	31,036.00
670150.003	Wages - Vacation/Holiday/Sick - MDS	2,172.00	(3,331.00)
Subtotal [S3L3.40C1A MMQ Salaries		44,750.00	27,705.00

Subgroup : [S3L3.40C MDS Salaries

670120.002	Wages - MDS	96,715.00	93,870.00
Subtotal [S3L3.40C1E MDS Salaries		96,715.00	93,870.00

Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) E	141,465.00	121,575.00
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Group : [S3L3.48C1] Social Service Worker: Salaries

Subgroup : None

620110.000	Wages - Regular-SS	112,106.00	110,983.00
620150.000	Wages-Vacation/Holiday/Sick-SS	1,588.00	826.00
Subtotal : None		113,694.00	111,809.00
Total [S3L3.48C1]	Social Service Worker: Salaries	113,694.00	111,809.00

Group : [S3L3.51C1] Social Service Worker: Purchased Service

Subgroup : None			
620850.000	Purchased Services	10,434.00	9,294.00
Subtotal : None		10,434.00	9,294.00
Total [S3L3.51C1]	Social Service Worker: Purchased Ser	10,434.00	9,294.00

Group : [S3L3.60C1] Direct Restorative Therapy: Salaries			
Subgroup : None			
670120.000	Wages - OBRA	3,449.00	10,443.00
670150.002	Wages - Vacation/Holiday/Sick - OBRA	54.00	(279.00)
Subtotal : None		3,503.00	10,164.00
Total [S3L3.60C1]	Direct Restorative Therapy: Salaries	3,503.00	10,164.00

Group : [S3L3.62C1] Direct Restorative Therapy: Consultants			
Subgroup : None			
800950.000	Purchased Services	164,183.00	226,806.00
810950.000	Purchased Services	155,036.00	165,699.00
820950.000	Purchased Services	40,834.00	33,558.00
830950.000	Purchased Services - RT	4,062.00	7,945.00
840950.000	Purchased Services-Rehab Ext	405.00	9,024.00
Subtotal : None		364,520.00	443,032.00
Total [S3L3.62C1]	Direct Restorative Therapy: Consultan	364,520.00	443,032.00

Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries			
Subgroup : None			
610110.000	Wages - Regular-Act	138,707.00	141,424.00
610150.000	Wages-Vac/Hol/Sick-Act	(2,679.00)	1,517.00
Subtotal : None		136,028.00	142,941.00
Total [S3L3.64C1]	Recreational Therapy/Activities: Salar	136,028.00	142,941.00

Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service			
Subgroup : None			
610660.000	Entertainment	5,360.00	5,555.00
Subtotal : None		5,360.00	5,555.00
Total [S3L3.67C1]	Recreational Therapy/Activities: Purc	5,360.00	5,555.00

Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses			
Subgroup : None			
610650.000	Supplies	1,809.00	1,854.00
Subtotal : None		1,809.00	1,854.00
Total [S3L3.68C1]	Recreational Therapy/Activities: Supp	1,809.00	1,854.00

Group : [S3L3.70C1] Resident Care Assistant: Salaries			
Subgroup : None			
630138.000	Wages- Resident Care Assistant	11,409.00	11,249.00
630138.001	Wages - Vacation/Holiday/Sick - RCAs	(162.00)	(86.00)
Subtotal : None		11,247.00	11,163.00
Total [S3L3.70C1]	Resident Care Assistant: Salaries	11,247.00	11,163.00

Group : [S3L3.78C1] Travel: Motor Vehicle Expense			
Subgroup : None			
730750	Motor Vehicle Expense	2,542.00	2,353.00
730750.000	Motor Vehicle Expense	7.00	0.00
Subtotal : None		2,549.00	2,353.00
Total [S3L3.78C1]	Travel: Motor Vehicle Expense	2,549.00	2,353.00

Group : [S3L3.80C1] Variable Job Related Education			
Subgroup : None			
630838.000	In House Education	1,200.00	0.00
670830.000	Education	3,552.00	0.00
690830.000	Education	0.00	14.00
Subtotal : None		4,752.00	14.00
Total [S3L3.80C1]	Variable Job Related Education	4,752.00	14.00

Group : [S3L3.82C1] Physician Services: Medical Director			
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Subgroup : None			
670855.000	Medical Director	21,600.00	18,000.00
Subtotal : None		21,600.00	18,000.00
Total [S3L3.82C1]	Physician Services: Medical Director	21,600.00	18,000.00

Group : [S3L3.85C1] Physician Services: Employee Physicals

Subgroup : None			
610890.000	Employee Physicals/CORI	5,400.00	14,412.00
620890.000	Employee Physicals/CORI	2,129.00	4,617.00
630890.000	Employee Phys./CORI-NA NonVent	61,227.00	155,158.00
640890.000	Employee Physicals/CORI	2,129.00	4,658.00
670890.000	Employee Physicals/CORI	5,349.00	13,728.00
690890.000	Employee Physicals/CORI	19,870.00	43,342.00
700890.000	Employee Physicals/CORI	4,284.00	8,559.00
710890.000	Employee Physicals/CORI	0.00	4,074.00
720890.000	Employee Physicals/CORI	2,129.00	4,646.00
730890.000	Employee Physicals/CORI	3,475.00	8,183.00
Subtotal : None		105,992.00	261,377.00
Total [S3L3.85C1]	Physician Services: Employee Physic:	105,992.00	261,377.00

Group : [S3L3.87C1] Legend Drugs

Subgroup : None			
860660.000	Medical Supplies	8,838.00	8,998.00
860670.000	Pharmacy	161,608.00	151,534.00
860690.000	Oxygen	530.00	584.00
860700.000	Enteral Therapy	1,713.00	0.00
860710.000	X-Ray	12,577.00	20,642.00
860720.000	Ambulance	24,184.00	21,902.00
860730.000	Lab	32,052.00	37,497.00
Subtotal : None		241,502.00	241,157.00
Total [S3L3.87C1]	Legend Drugs	241,502.00	241,157.00

Group : [S3L3.89C1] House Supplies Not Resold

Subgroup : None			
630600.000	Supplies	236,817.00	304,279.00
630690.000	House Oxygen	10,825.00	10,628.00
640600.000	Supplies (Non-Medical)	0.00	271.00
800670.000	Supplies	1,491.00	57.00
810670.000	Supplies	1,004.00	213.00
820670.000	Supplies	0.00	97.00
Subtotal : None		250,137.00	315,545.00
Total [S3L3.89C1]	House Supplies Not Resold	250,137.00	315,545.00

Group : [S3L3.92C1] Pharmacy Consultant

Subgroup : None			
850050.000	Pharmacy Consultant	0.00	538.00
Subtotal : None		0.00	538.00
Total [S3L3.92C1]	Pharmacy Consultant	0.00	538.00

Group : [S3L4.1C1] Depreciaton

Subgroup : [S3L4.1C1] Building Depreciation			
730550.000	Depreciation	79,668.00	60,137.00
Subtotal [S3L4.1C1A] Building Depreciation		79,668.00	60,137.00

Subgroup : [S3L4.1C1] Improvements Depreciation

730550.001	Depreciation Improvements	259,601.00	241,267.00
Subtotal [S3L4.1C1B] Improvements Depreciation		259,601.00	241,267.00

Subgroup : [S3L4.1C1] Equipment Depreciation

730550.002	Depreciation Equipment	36,652.00	56,067.00
Subtotal [S3L4.1C1C] Equipment Depreciation		36,652.00	56,067.00

Total [S3L4.1C1]	Depreciaton	375,921.00	357,471.00
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Group : [S3L4.2C1] Long Term Interest Expense SNF-CR			
Subgroup : None			
730555.000	Amortization	7,850.00	7,850.00
730760.000	Interest Expense	189,363.00	194,422.00
CLA-MIP	Mortgage insurance Premium	47,017.00	51,960.00
Subtotal : None		244,230.00	254,232.00
Total [S3L4.2C1]	Long Term Interest Expense SNF-CR	244,230.00	254,232.00

Group : [S3L4.6C1] Building Insurance Expense-SNF-CR			
Subgroup : None			
730530.000	Insurance	42,013.00	16,949.00
Subtotal : None		42,013.00	16,949.00
Total [S3L4.6C1]	Building Insurance Expense-SNF-CR	42,013.00	16,949.00

Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR			
Subgroup : None			
720450.000	Real Estate/Personal Prop Tax	94,577.00	100,867.00
Subtotal : None		94,577.00	100,867.00
Total [S3L4.8C1]	Real Estate Tax Expense-SNF-CR	94,577.00	100,867.00

Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR			
Subgroup : None			
630700.000	Equipment Rental-NAdm.NonVent	20,095.00	19,020.00
630705.000	Equipment Rental - NonAdm.VENT	106.00	0.00
700700.000	Equipment Rental	5,738.00	6,216.00
720700.000	Equipment Rental	0.00	56.00
730700.000	Equipment Rental	630.00	530.00
800700.000	Equipment Rental	10,482.00	12,760.00
810700.000	Equipment Rental	0.00	135.00
Subtotal : None		37,051.00	38,717.00
Total [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR	37,051.00	38,717.00

Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
610370.000	Group Health Insurance-Act.	10,438.00	9,194.00
610380.000	Group Dental Insurance-Act	695.00	627.00
610390.000	Group Vision Insurance-Act	0.00	(10.00)
620370.000	Group Health Insurance-SS	5,028.00	5,127.00
630370.000	Group Health Ins.-NAdm NonVent	89,443.00	115,391.00
630375.000	Group Health Ins.-NonAdm.VENT	598.00	0.00
630380.000	Group Dental Ins.-NAdm NonVent	6,762.00	9,079.00
630390.000	Group Vision Ins.-NAdm.NonVent	55.00	123.00
640370.000	Group Health Insurance-MR	373.00	5,061.00
640380.000	Group Dental Insurance-MR	25.00	(62.00)
640390.000	Group Vision Insurance-MR	3.00	(56.00)
670370.000	Group Health Ins.-Adm.Nurse	2,610.00	8,640.00
670380.000	Group Dental Ins.-Adm.Nurse	260.00	643.00
670390.000	Group Vision Ins.-Adm.Nurse	(65.00)	76.00
690370.000	Group Health Insurance-Diet.	44,168.00	34,131.00
690380.000	Group Dental Insurance-Diet.	2,125.00	1,544.00
690390.000	Group Vision Insurance-Diet.	5.00	287.00
700370.000	Group Health Insurance-Lndy.	1,629.00	4,073.00
700390.000	Group Vision Insurance-Lndy.	0.00	1.00
720370.000	Group Health Insurance-Plant	4,337.00	4,073.00
720380.000	Group Dental Insurance-Plant	271.00	276.00
730300.000	Group Life Insurance	1,858.00	2,035.00
730350.000	Disability Insurance	(550.00)	(1,302.00)
730370.000	Group Health Insurance-G&A	8,072.00	12,524.00
730380.000	Group Dental Insurance-G&A	684.00	1,022.00
730390.000	Group Vision Insurance-G&A	4.00	63.00
Subtotal : None		178,828.00	212,560.00
Total [CLA-53.01]	LA-Group Health/Life	178,828.00	212,560.00

Group : [CLA-53.02] LA-Employee Pensions

Subgroup : None

610280.000	Pension Expense-Act	535.00	381.00
620280.000	Pension Expense-SS	1,122.00	1,143.00
630280.000	Pension Expense-NAadm. NonVent	20,935.00	22,631.00
640280.000	Pension Expense-MR	202.00	497.00
670280.000	Pension Expense-Adm.Nurse	2,664.00	3,723.00
690280.000	Pension Expense-Diet.	3,660.00	3,471.00
700280.000	Pension Expense-Lndy.	867.00	946.00
720280.000	Pension Expense-Plant	1,141.00	1,102.00
730280.000	Pension Expense-G&A	2,079.00	1,931.00
Subtotal : None		33,205.00	35,825.00
Total [CLA-53.02]	LA-Employee Pensions	33,205.00	35,825.00

Group : [CLA-53.03] LA-Employee Benefits

Subgroup : None

610900.000	Employee Benefits	134.00	614.00
620900.000	Employee Benefits	66.00	100.00
630895.000	Employee Phys./CORI-NAadm.VENT	150.00	0.00
630900.000	Employee Benefits-NAadm NonVent	921.00	1,904.00
640900.000	Employee Benefits	4.00	64.00
670900.000	Employee Benefits	134.00	118.00
690900.000	Employee Benefits	439.00	602.00
700900.000	Employee Benefits	132.00	173.00
720900.000	Employee Benefits	66.00	90.00
730900.000	Employee Benefits	3,363.00	4,178.00
Subtotal : None		5,409.00	7,843.00
Total [CLA-53.03]	LA-Employee Benefits	5,409.00	7,843.00

Group : [CLA-53.04] LA-Payroll Taxes

Subgroup : None

610200.000	Payroll Taxes-Act	11,576.00	13,155.00
620200.000	Payroll Taxes-SS	9,219.00	10,010.00
630200.000	Payroll Taxes-N.Adm. NonVent	211,735.00	255,296.00
640200.000	Payroll Taxes-MR	2,304.00	5,076.00
670200.000	Payroll Taxes-Adm.Nurse	37,293.00	32,948.00
690200.000	Payroll Taxes-Diet.	40,189.00	42,727.00
700200.000	Payroll Taxes-Lndy.	10,918.00	8,955.00
720200.000	Payroll Taxes-Plant	9,690.00	10,094.00
730200.000	Payroll Taxes-G&A	20,595.00	18,774.00
Subtotal : None		353,519.00	397,035.00
Total [CLA-53.04]	LA-Payroll Taxes	353,519.00	397,035.00

Group : [CLA-53.05] LA-Workers Comp

Subgroup : None

610535.000	Insurance - Workers Comp.-Act	1,833.00	1,572.00
620535.000	Insurance - Workers Comp.-SS	249.00	136.00
630535.000	Ins.-Work.Comp-NAadm.NonVent	47,383.00	49,179.00
640535.000	Insurance - Workers Comp-MR	13.00	135.00
670535.000	Insurance-Worker Comp-AdmNurse	227.00	611.00
690535.000	Insurance-Workers Comp.-Diet.	7,897.00	7,884.00
700535.000	Insurance-Workers Comp.-Lndy.	2,069.00	1,682.00
720535.000	Insurance -Workers Comp.-Plant	2,037.00	1,905.00
730535.000	Insurance - Workers Comp.	(2,236.00)	0.00
Subtotal : None		59,472.00	63,104.00
Total [CLA-53.05]	LA-Workers Comp	59,472.00	63,104.00

NET (INCOME) LOSS

0.00

0.00

Sum of Account Groups

0.00

0.00

Tickmarks

{a}	
{b}	
{c}	
{d}	
{e}	
{f}	
{g}	
{h}	
{i}	
{j}	
{k}	
{l}	
{m}	
{n}	
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