

Client: **A118345 - Oceanside Nursing & Rehabilitation**
Engagement: **MD 2022 - Oceanside Nursing & Rehabilitation**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB**

Account	Description	CARE PP-1 12/31/2021	IMPORT 12/31/2022	JE Ref #	CAIDJE 12/31/2022	CAID CP 12/31/2022
Group : [1] Balance Sheet						
Subgroup : None						
00-101500	Cash-Oceanside-Operating	438,570.25	273,298.01		0.00	273,298.01
00-101501	Cash-Oceanside-Operating	0.00	3,481.35		0.00	3,481.35
00-107010	Cash-Petty Cash-Resident	500.00	500.00		0.00	500.00
00-108000	Cash-Resident Trust	191.00	35,343.78		0.00	35,343.78
00-110100	A/R- Resident Related	582,261.82	905,197.72		0.00	905,197.72
00-110110	A/R-Deposit Clearing	(0.04)	(0.04)		0.00	(0.04)
00-110230	Refund Clearing	0.00	113.45		0.00	113.45
00-110990	Reserve for Bad Debt	(20,727.76)	(123,673.45)		0.00	(123,673.45)
00-112100	Other Receivable	0.00	25,000.00		0.00	25,000.00
00-112101	Other Receivable - Owed From Previous	29,656.57	0.00		0.00	0.00
00-112102	ACH Clearing	0.00	50,398.48		0.00	50,398.48
00-130100	Prepaid Expenses	12,247.08	11,395.39		0.00	11,395.39
00-130120	Prepaid Insurance	23,730.47	41,209.41		0.00	41,209.41
00-140095	Due From Opco to Propco	4,950.00	0.00		0.00	0.00
00-160130	PPE Building Improvement	994.38	6,155.17		0.00	6,155.17
00-160150	PPE Fixed Equipment	0.00	23,278.02		0.00	23,278.02
00-160160	PPE Moveable Equipment	43,512.98	56,121.84		0.00	56,121.84
00-161130	Accum Depr Building Improvem	(8.29)	(1,163.95)		0.00	(1,163.95)
00-161150	Accum Depr Fixed Equipment	0.00	(775.92)		0.00	(775.92)
00-161160	Accum Depr Moveable Equipment	(2,099.58)	(11,878.19)		0.00	(11,878.19)
00-200100	Accounts Payable	(361,106.61)	(501,309.49)		0.00	(501,309.49)
00-205120	Accrued Expenses	(128,032.12)	(160,483.92)		0.00	(160,483.92)
00-210100	Accrued Payroll	(78,264.57)	0.00		0.00	0.00
00-210110	Accrued Payroll Taxes	(8,918.47)	0.00		0.00	0.00
00-210130	Accrued Benefits	(44,179.54)	(30,123.20)		0.00	(30,123.20)
00-220100	Resident Trust Liability	(191.00)	(35,343.78)		0.00	(35,343.78)
00-260000	Due To Opco Facilities	(24,157.55)	(67,861.08)		0.00	(67,861.08)
00-260095	Due To Opco to Propco	(573,499.99)	(924,420.52)		0.00	(924,420.52)
00-270005	Other Current Liabilities	(29,250.00)	(9,750.00)		0.00	(9,750.00)
00-270006	Other Current Liabilities - Owed To Previ	(2,000.00)	0.00		0.00	0.00
00-280110	Note Payable	0.00	(21,506.60)		0.00	(21,506.60)
00-400120	Retained Earnings	0.00	135,820.97		0.00	135,820.97
Subtotal : None		(135,820.97)	(320,976.55)		0.00	(320,976.55)
Total [1]	Balance Sheet	(135,820.97)	(320,976.55)		0.00	(320,976.55)

Group : [2] P & L						
Subgroup : None						
00-501100	Room & Board- Medicaid	(1,115,467.00)	(4,607,686.00)		474,928.00	(4,132,758.00)
00-501102	Room & Board-Medicaid-Add On	0.00	(9,200.00)		0.00	(9,200.00)
00-501109	R&B-Medicaid-Prior Period	(11,250.00)	116,436.00		0.00	116,436.00
00-501190	Room & Board-C/A-Medicaid	479,501.19	2,085,244.82		0.00	2,085,244.82
00-501199	R&B-C/A-Medicaid-Prior Period	4,942.50	(127,887.41)		0.00	(127,887.41)
00-501210	Pharmacy Rx-Medicaid	0.00	602.60		0.00	602.60
00-501220	Pharmacy-OTC-Medicaid	0.00	(306.22)		0.00	(306.22)
00-501270	P.T.-Medicaid	0.00	(3,050.00)		0.00	(3,050.00)
00-501280	O.T.-Medicaid	0.00	(3,250.00)		0.00	(3,250.00)
00-501320	Diagnostic-Testing-Medicaid	(26.17)	0.00		0.00	0.00
00-501990	Ancillary C/A-Medicaid	26.17	6,003.62		0.00	6,003.62
00-501993	Bedhold-Medicaid	0.00	(34,384.00)		0.00	(34,384.00)
00-501994	Bedhold-C/A-Medicaid	0.00	27,652.00		0.00	27,652.00
00-501995	Leave-Medicaid	(1,875.00)	(1,158.00)		0.00	(1,158.00)
00-501996	Leave-C/A-Medicaid	1,198.34	917.55		0.00	917.55
00-502100	Room & Board-Medicare	(109,905.00)	(567,652.00)		0.00	(567,652.00)
00-502109	R&B-Medicare-Prior Period	0.00	80.83		0.00	80.83
00-502190	Room & Board -C/A-Medicare	(64,346.49)	(269,005.94)		0.00	(269,005.94)
00-502199	R&B-C/A-Medicare-Prior Period	(174.70)	(20,793.29)		0.00	(20,793.29)
00-502210	Pharmacy Rx-Medicare	0.00	(25,290.69)		0.00	(25,290.69)
00-502220	Pharmacy OTC-Medicare	0.00	(183.61)		0.00	(183.61)
00-502270	P.T.- Medicare	(60,750.00)	(220,350.00)		0.00	(220,350.00)
00-502280	O.T.-Medicare	(52,150.00)	(196,050.00)		0.00	(196,050.00)
00-502290	S.T.-Medicare	(5,700.00)	(47,750.00)		0.00	(47,750.00)
00-502310	Lab-Medicare	(1,216.84)	(3,603.57)		0.00	(3,603.57)
00-502320	Diagnostic-Testing-Medicare	(134.00)	(935.28)		0.00	(935.28)
00-502990	Ancillary C/A-Medicare	119,950.84	494,163.15		0.00	494,163.15
00-503100	Room & Board-Private	(132,880.00)	(552,443.00)		0.00	(552,443.00)
00-503109	R&B-Private-Prior Period	11,250.00	(135,186.00)		0.00	(135,186.00)
00-503190	Room & Board-C/A-Private	(746.07)	(52,607.13)		0.00	(52,607.13)
00-503199	R&B-C/A-Private-Prior Period	0.00	(1,190.00)		0.00	(1,190.00)
00-503220	Pharmacy OTC-Private	0.00	(25.84)		0.00	(25.84)
00-504100	Room&Board-Managed Care Levels	(23,665.00)	(212,130.00)		0.00	(212,130.00)

00-504109	R&B-Mang Care Levels-Prior Per	0.00	(10,089.00)	0.00	(10,089.00)
00-504190	Room&Board-C/A-Mangd Care Leve	4,665.00	50,734.00	0.00	50,734.00
00-504199	R&B-C/A/Managed Care Levels-Pr	0.00	(3,561.00)	0.00	(3,561.00)
00-504210	Pharmacy Rx-Managed Care Level	0.00	(16,294.66)	0.00	(16,294.66)
00-504220	Pharmacy OTC-Managed Care Leve	0.00	(27.23)	0.00	(27.23)
00-504270	P.T.-Managed Care Levels	(11,150.00)	(78,800.00)	0.00	(78,800.00)
00-504280	O.T.-Managed Care Levels	(8,950.00)	(66,250.00)	0.00	(66,250.00)
00-504290	S.T.-Managed Care Levels	(300.00)	(8,050.00)	0.00	(8,050.00)
00-504310	Lab-Managed Care Levels	(132.20)	(688.28)	0.00	(688.28)
00-504320	Diag Testing-Managed Care Leve	0.00	(138.00)	0.00	(138.00)
00-504990	Ancillary C/A-Mang Care Level	20,532.20	170,248.17	0.00	170,248.17
00-505100	Room&Board-Managed Care RUGS	(13,665.00)	(18,073.00)	0.00	(18,073.00)
00-505109	R&B-Manag Care RUGS-Prior Peri	0.00	13,903.00	0.00	13,903.00
00-505190	Room&Board-C/A-Mangd Care RUGS	(4,326.26)	(6,832.05)	0.00	(6,832.05)
00-505199	R&B-C/A-Managed Care RUGS-Prio	(696.00)	4,832.88	0.00	4,832.88
00-505210	Pharmacy Rx-Managed Care RUGS	0.00	(475.81)	0.00	(475.81)
00-505270	P.T.-Managed Care RUGS	(6,200.00)	(1,650.00)	0.00	(1,650.00)
00-505280	O.T.-Managed Care RUGS	(4,500.00)	(1,350.00)	0.00	(1,350.00)
00-505290	S.T.-Managed Care RUGS	(1,000.00)	(300.00)	0.00	(300.00)
00-505310	Lab-Managed Care RUGS	(114.88)	0.00	0.00	0.00
00-505990	Ancillary C/A-Mangd Care RUGS	11,814.88	3,775.81	0.00	3,775.81
00-508100	Room & Board-Hospice	0.00	(14,175.00)	0.00	(14,175.00)
00-508109	R&B-Hospice-Prior Period	0.00	14,175.00	0.00	14,175.00
00-508190	Room & Board-C/A-Hospice	0.00	6,816.25	0.00	6,816.25
00-508199	R&B-C/A-Hospice-PRior Period	0.00	(6,816.25)	0.00	(6,816.25)
00-509100	Room & Board-VA	(140,760.00)	(642,946.00)	0.00	(642,946.00)
00-509190	Room & Board C/A-VA	38,456.26	127,624.25	0.00	127,624.25
00-509199	R&B-C/A-VA-Prior Period	(3,880.82)	(5,916.66)	0.00	(5,916.66)
00-509210	Pharmacy Rx-VA	0.00	(18,451.53)	0.00	(18,451.53)
00-509220	Pharmacy OTC-VA	0.00	(123.69)	0.00	(123.69)
00-509270	P.T.-VA	0.00	(38,250.00)	0.00	(38,250.00)
00-509280	O.T.-VA	0.00	(41,250.00)	0.00	(41,250.00)
00-509290	S.T.-VA	0.00	(9,150.00)	0.00	(9,150.00)
00-509310	Lab-VA	(142.27)	(961.20)	0.00	(961.20)
00-509990	Ancillary C/A-VA	142.27	108,186.42	0.00	108,186.42
00-512270	P.T.-Medicare B	(53,000.00)	(77,910.62)	0.00	(77,910.62)
00-512280	O.T.-Medicare B	(35,300.00)	(83,200.00)	0.00	(83,200.00)
00-512290	S.T.Medicare B	(8,350.00)	(16,050.00)	0.00	(16,050.00)
00-512990	Ancillary C/A-Medicare B	63,105.19	119,350.43	0.00	119,350.43
00-513270	P.T.-Managed Care B	0.00	(15,050.00)	0.00	(15,050.00)
00-513280	O.T.-Managed Care B	0.00	(1,800.00)	0.00	(1,800.00)
00-513290	S.T.-Managed Care B	0.00	(5,800.00)	0.00	(5,800.00)
00-513990	Ancilary C/A-Managed Care B	0.00	11,882.27	0.00	11,882.27
00-514100	Room&Board-Mang Care Medicaid	0.00	(166,672.00)	0.00	(166,672.00)
00-514190	Room&Board C/A-Man Care Medica	0.00	81,249.46	0.00	81,249.46
00-514199	R&B-C/A-MC-Medicaid-Prior Peri	0.00	(2,674.00)	0.00	(2,674.00)
00-514210	Pharmacy Rx-Mang Care Medicaid	0.00	(1,359.34)	0.00	(1,359.34)
00-514320	Diag Test-Mang Care Medicaid	0.00	(70.00)	0.00	(70.00)
00-514990	Ancilary C/A-Mang Care Medica	0.00	1,429.34	0.00	1,429.34
00-540100	Interest Income	0.00	(530.05)	0.00	(530.05)
00-540137	Vendor Refunds	0.00	(741.53)	0.00	(741.53)
00-540140	Other Non Resident	0.00	(137,851.41)	0.00	(137,851.41)
10-600105	Nursing-Productive-Supervisor	37,078.32	75,421.32	0.00	75,421.32
10-600109	Nursing-Productive-RN	44,635.50	202,051.27	0.00	202,051.27
10-600111	Nursing-Productive-LPN	44,774.97	188,218.21	0.00	188,218.21
10-600113	Nursing-Productive-Aide	113,706.18	392,061.12	0.00	392,061.12
10-600114	Nursing-Productive-Sitter	3,895.30	13,531.54	0.00	13,531.54
10-600205	Nursing-Overtime-Supervisor	4,693.83	10,398.19	0.00	10,398.19
10-600209	Nursing-Overtime-RN	3,355.82	30,150.85	0.00	30,150.85
10-600211	Nursing-Overtime-LPN	13,452.08	23,874.30	0.00	23,874.30
10-600213	Nursing-Overtime-Aide	12,632.44	28,591.29	0.00	28,591.29
10-600305	Nursing-Non Productive-Supervisor	3,743.38	10,988.65	0.00	10,988.65
10-600309	Nursing-Non Productive-RN	655.27	28,494.64	0.00	28,494.64
10-600311	Nursing-Non Productive-LPN	5,810.76	45,021.26	0.00	45,021.26
10-600313	Nursing-Non Productive-Aide	12,905.77	48,382.19	0.00	48,382.19
10-600314	Nursing-Non Productive-Sitter	152.64	1,757.78	0.00	1,757.78
10-601100	Nursing-Payroll Taxes	34,186.23	96,258.48	0.00	96,258.48
10-602100	Nursing-Workers Comp	5,861.86	21,571.93	0.00	21,571.93
10-603100	Nursing-Health Insurance	12,225.75	55,322.57	0.00	55,322.57
10-605100	Nursing-Employee Relations	586.77	894.09	0.00	894.09
10-606100	Nursing-Recruiting	471.32	12,474.95	0.00	12,474.95
10-606110	Nursing-Pre-Employment Testing	588.00	1,993.00	0.00	1,993.00
10-610100	Nursing-Supplies-Office	32.01	121.27	0.00	121.27
10-610105	Nursing-Supplies-Dept Specific	0.00	34.58	0.00	34.58
10-610110	Nursing-Supplies-Minor Equipment	0.00	34.43	0.00	34.43
10-610220	Nursing-Licenses&Certification	0.00	970.00	0.00	970.00
10-650100	Nursing-Purchased Services	2,581.00	10,345.00	22,770.62	33,115.62
10-650110	Nursing-Purchased Services-Agency RN	22,747.18	88,448.69	(20,875.69)	67,573.00
10-650120	Nursing-Purchased Services-Agency LP	10,306.95	274,286.93	(1,894.93)	272,392.00
10-650130	Nursing-Purchased Services-Agency Aic	18,603.23	293,967.20	0.00	293,967.20

10-650180	Nursing-Medical Director	3,600.00	14,400.00	0.00	14,400.00
12-600101	Nursing Admin-Productive-Director	20,659.34	87,840.87	0.00	87,840.87
12-600103	Nursing Admin-Productive-Assist Directc	0.00	9,212.60	0.00	9,212.60
12-600116	Nursing Admin-Productive-VP of Clinical	8,365.38	21,684.29	0.00	21,684.29
12-600119	Nursing Admin-Productive-Assessment (6,588.68	28,877.75	0.00	28,877.75
12-600123	Nursing Admin-Productive-Staff Develop	15,912.00	60,376.48	0.00	60,376.48
12-600124	Nursing Admin-Productive-Nurse Schedi	4,248.20	16,633.73	0.00	16,633.73
12-600127	Nursing Admin-Productive-Central Suppl	2,932.81	12,540.90	0.00	12,540.90
12-600179	Nursing Admin-Productive-Reg Allocatio	6,110.85	28,918.10	0.00	28,918.10
12-600223	Nursing Admin-Overtime-Staff Developm	0.00	3,759.40	0.00	3,759.40
12-600224	Nursing Admin-Overtime-Nurse Schemul	264.15	1,733.52	0.00	1,733.52
12-600301	Nursing Admin-Non Productive-Director	3,302.91	15,103.32	0.00	15,103.32
12-600303	Nursing Admin-Non Productive-Assist Di	0.00	2,069.68	0.00	2,069.68
12-600316	Nursing Admin-Non Productive-VP of Cli	0.00	1,035.71	0.00	1,035.71
12-600319	Nursing Admin-Non Productive-Assessm	0.00	58.75	0.00	58.75
12-600323	Nursing Admin-Non Productive-Staff Dev	2,233.44	10,244.19	0.00	10,244.19
12-600324	Nursing Admin-Non Productive-Nurse Sc	176.71	844.53	0.00	844.53
12-600327	Nursing Admin-Non Productive-Central S	214.82	1,412.00	0.00	1,412.00
12-600379	Nursing Admin-Non Productive-Regional	0.00	37.50	0.00	37.50
12-601100	Nursing Admin-Payroll Taxes	5,380.30	20,021.10	0.00	20,021.10
12-602100	Nursing Admin-Workers Comp	971.32	4,449.24	0.00	4,449.24
12-603100	Nursing Admin-Health Insurance	2,025.97	11,612.61	0.00	11,612.61
12-610100	Nursing Admin-Supplies-Office	0.00	34.43	0.00	34.43
12-610105	Nursing Admin-Supplies-Dept Specific	0.00	34.43	0.00	34.43
12-610110	Nursing Admin-Supplies-Minor Equipmer	0.00	34.43	0.00	34.43
14-600101	Human Resources-Productive-Director	10,673.14	44,220.86	0.00	44,220.86
14-600201	Human Resources-Overtime-Director	0.00	873.00	0.00	873.00
14-600301	Human Resources-Non Productive-Direc	743.90	5,350.39	0.00	5,350.39
14-601100	Human Resources-Payroll Taxes	1,254.29	3,857.28	0.00	3,857.28
14-602100	Human Resources-Workers Comp	222.23	948.96	0.00	948.96
14-603100	Human Resources-Health Insurance	463.45	2,496.85	0.00	2,496.85
14-610100	Human Resources-Supplies-Office	0.00	34.43	0.00	34.43
14-610105	Human Resources-Supplies-Dept Specif	0.00	34.43	0.00	34.43
14-610110	Human Resources-Supplies-Minor Equip	0.00	34.43	0.00	34.43
16-600301	Admissions-Non Productive-Director	0.00	1,700.00	0.00	1,700.00
16-610100	Admissions-Supplies-Office	0.00	34.43	0.00	34.43
16-610105	Admissions-Supplies-Dept Specific	0.00	34.43	0.00	34.43
16-610110	Admissions-Supplies-Minor Equipment	0.00	34.43	0.00	34.43
16-610260	Admissions-Marketing/Advertising	2,676.55	2,716.86	0.00	2,716.86
18-610100	Medical Records-Supplies-Office	0.00	34.43	0.00	34.43
18-610105	Medical Records-Supplies-Dept Specific	0.00	34.43	0.00	34.43
18-610110	Medical Records-Supplies-Minor Equipm	0.00	34.43	0.00	34.43
18-650100	Medical Records-Purchased Services	320.64	1,350.96	0.00	1,350.96
20-600101	Social Services-Productive-Director	2,002.50	46,229.50	0.00	46,229.50
20-600171	Social Services-Productive-Social Work	1,010.48	177.05	0.00	177.05
20-600301	Social Services-Non Productive-Director	0.00	3,013.08	0.00	3,013.08
20-600371	Social Services-Non Productive-Social V	33.31	2.56	0.00	2.56
20-601100	Social Services-Payroll Taxes	357.66	4,277.96	0.00	4,277.96
20-602100	Social Services-Workers Comp	68.12	947.11	0.00	947.11
20-603100	Social Services-Health Insurance	142.09	2,550.03	0.00	2,550.03
20-610100	Social Services-Supplies-Office	0.00	34.43	0.00	34.43
20-610105	Social Services-Supplies-Dept Specific	0.00	34.43	0.00	34.43
20-610110	Social Services-Supplies-Minor Equipme	0.00	34.43	0.00	34.43
20-620100	Social Services-Resident Items	74.32	390.05	0.00	390.05
20-650100	Social Services-Purchased Services	1,000.00	4,306.00	0.00	4,306.00
20-650170	Social Services-Geropsych	0.00	156.42	0.00	156.42
22-600101	Activities-Productive-Director	11,327.83	45,351.53	0.00	45,351.53
22-600113	Activities-Productive-Aide	0.00	224.43	0.00	224.43
22-600301	Activities-Non Productive-Director	237.03	3,536.62	0.00	3,536.62
22-601100	Activities-Payroll Taxes	1,411.13	4,348.81	0.00	4,348.81
22-602100	Activities-Workers Comp	240.68	914.88	0.00	914.88
22-603100	Activities-Health Insurance	501.90	2,415.69	0.00	2,415.69
22-610100	Activities-Supplies-Office	0.00	34.43	0.00	34.43
22-610105	Activities-Supplies-Dept Specific	332.01	2,412.94	0.00	2,412.94
22-610110	Activities-Supplies-Minor Equipment	0.00	34.43	0.00	34.43
22-620105	Activities-Entertainment	325.00	875.00	0.00	875.00
22-650100	Activities-Purchased Services	0.00	1,126.09	0.00	1,126.09
24-610100	Physical Therapy-Supplies-Office	0.00	34.43	0.00	34.43
24-610105	Physical Therapy-Supplies-Dept Specific	0.00	651.10	0.00	651.10
24-610110	Physical Therapy-Supplies-Minor Equipm	115.65	151.02	0.00	151.02
24-650100	Physical Therapy-Purchased Services	22,023.42	79,429.77	0.00	79,429.77
26-610100	Occupational Therapy-Supplies-Office	0.00	34.43	0.00	34.43
26-610105	Occupational Therapy-Supplies-Dept Sp	0.00	34.43	0.00	34.43
26-610110	Occupational Therapy-Supplies-Minor Ec	0.00	34.43	0.00	34.43
26-650100	Occupational Therapy-Purchased Servic	16,293.13	75,277.71	0.00	75,277.71
28-610100	Speech Therapy-Supplies-Office	0.00	34.43	0.00	34.43
28-610105	Speech Therapy-Supplies-Dept Specific	0.00	34.43	0.00	34.43
28-610110	Speech Therapy-Supplies-Minor Equipm	0.00	34.43	0.00	34.43
28-650100	Speech Therapy-Purchased Services	6,614.79	36,321.21	0.00	36,321.21
30-610100	Respiratory Therapy-Supplies-Office	0.00	34.43	0.00	34.43

30-610105	Respiratory Therapy-Supplies-Dept Spec	0.00	34.43	0.00	34.43
30-610110	Respiratory Therapy-Supplies-Minor Equ	0.00	34.43	0.00	34.43
3003.8	Resource Revenue	0.00	0.00	(474,928.00)	(474,928.00)
32-610100	Other Ancillary Services-Supplies-Office	0.00	34.43	0.00	34.43
32-610105	Other Ancillary Services-Supplies-Dept S	46,380.00	(1,928.18)	0.00	(1,928.18)
32-610110	Other Ancillary Services-Supplies-Minor	347.61	2,202.67	0.00	2,202.67
32-620180	Other Ancillary Services-Other Medical E	0.00	921.41	0.00	921.41
32-630100	Other Ancillary Services-Enteral Therapy	0.00	47.62	0.00	47.62
32-630110	Other Ancillary Services-Lab	2,098.50	8,746.95	0.00	8,746.95
32-630120	Other Ancillary Services-Medical Supplie	5,162.93	22,002.12	0.00	22,002.12
32-630125	Other Ancillary Services-Incontinence	1,848.22	13,636.21	0.00	13,636.21
32-630130	Other Ancillary Services-Over The Coun	1,451.91	5,779.41	0.00	5,779.41
32-630140	Other Ancillary Services-Prescription Dri	18,171.39	55,006.07	0.00	55,006.07
32-630150	Other Ancillary Services-Oxygen	490.75	1,867.25	0.00	1,867.25
32-630160	Other Ancillary Services-Diagnostic Serv	227.17	1,567.03	0.00	1,567.03
32-630170	Other Ancillary Services-Equipment Ren	1,634.78	1,913.95	0.00	1,913.95
32-650190	Other Ancillary Services-Pharmacy Cons	2,023.02	6,357.70	0.00	6,357.70
33-610205	Transportation-Insurance-Vehicles	72.33	290.01	0.00	290.01
33-620120	Transportation-Transportation-Paratrans	225.00	4,204.16	0.00	4,204.16
34-600101	Dietary-Productive-Director	11,016.00	41,934.24	0.00	41,934.24
34-600113	Dietary-Productive-Aide	10,403.81	58,076.91	0.00	58,076.91
34-600135	Dietary-Productive Cook	8,169.66	36,134.37	0.00	36,134.37
34-600213	Dietary-Overtime-Aide	248.07	1,345.85	0.00	1,345.85
34-600235	Dietary-Overtime-Cook	5,428.11	23,359.18	0.00	23,359.18
34-600301	Dietary-Non Productive-Director	(1,269.39)	2,920.40	0.00	2,920.40
34-600313	Dietary-Non Productive-Aide	911.87	1,764.56	0.00	1,764.56
34-600335	Dietary-Non Productive-Cook	841.72	2,631.72	0.00	2,631.72
34-601100	Dietary-Payroll Taxes	4,179.70	15,626.74	0.00	15,626.74
34-602100	Dietary-Workers Comp	720.18	3,269.76	0.00	3,269.76
34-603100	Dietary-Health Insurance	1,502.11	8,399.80	0.00	8,399.80
34-610100	Dietary-Supplies-Office	0.00	34.43	0.00	34.43
34-610105	Dietary-Supplies-Dept Specific	1,518.42	10,155.60	0.00	10,155.60
34-610110	Dietary-Supplies-Minor Equipment	54.54	331.19	0.00	331.19
34-610220	Dietary-Licenses&Certification	232.69	275.00	0.00	275.00
34-610240	Dietary-Equipment Rental	561.66	3,696.66	0.00	3,696.66
34-620140	Dietary-Food	19,926.56	78,316.60	0.00	78,316.60
34-620142	Dietary-Food-Dairy	2,546.80	18,916.84	0.00	18,916.84
34-620144	Dietary-Food-Bakery	1,188.88	6,823.09	0.00	6,823.09
34-620146	Dietary-Food-Meat	4,370.77	27,166.90	0.00	27,166.90
34-620150	Dietary-Supplements	268.60	2,550.67	0.00	2,550.67
34-620155	Dietary-Supplements-Nursing	628.72	2,610.91	0.00	2,610.91
34-640250	Dietary-Chemicals	0.00	2,450.47	0.00	2,450.47
34-650100	Dietary-Purchased Services	220.00	1,233.17	0.00	1,233.17
34-650160	Dietary-Consulting Fees	1,800.00	22,800.00	0.00	22,800.00
36-610100	Laundry-Supplies-Office	0.00	34.43	0.00	34.43
36-610105	Laundry-Supplies-Dept Specific	0.00	34.43	0.00	34.43
36-610110	Laundry-Supplies-Minor Equipment	0.00	34.43	0.00	34.43
36-640260	Laundry-Linens	37.40	1,716.76	0.00	1,716.76
36-650100	Laundry-Purchased Services	28,380.00	124,109.48	0.00	124,109.48
38-610100	Housekeeping-Supplies-Office	0.00	34.43	0.00	34.43
38-610105	Housekeeping-Supplies-Dept Specific	1,021.97	6,917.20	0.00	6,917.20
38-610110	Housekeeping-Supplies-Minor Equipmer	0.00	119.88	0.00	119.88
38-640250	Housekeeping-Chemicals	65.83	43.99	0.00	43.99
38-650100	Housekeeping-Purchased Services	42,570.00	186,164.23	0.00	186,164.23
40-600101	Maintenance-Productive-Director	18,008.15	66,510.63	0.00	66,510.63
40-600301	Maintenance-Non Productive-Director	455.65	8,974.10	0.00	8,974.10
40-601100	Maintenance-Payroll Taxes	2,070.07	6,336.82	0.00	6,336.82
40-602100	Maintenance-Workers Comp	383.68	1,431.40	0.00	1,431.40
40-603100	Maintenance-Health Insurance	800.23	3,751.22	0.00	3,751.22
40-610100	Maintenance-Supplies-Office	0.00	634.66	0.00	634.66
40-610105	Maintenance-Supplies-Dept Specific	1,349.47	4,076.17	0.00	4,076.17
40-610110	Maintenance-Supplies-Minor Equipment	299.04	5,924.20	0.00	5,924.20
40-640130	Maintenance-Ground Maintenance	1,100.00	21,537.50	0.00	21,537.50
40-640140	Maintenance-Trash Removal	3,134.44	10,860.00	0.00	10,860.00
40-640160	Maintenance-Exterminating	249.00	1,026.00	0.00	1,026.00
40-640200	Maintenance-Repairs&Maintenance-Buil	1,283.90	13,701.35	0.00	13,701.35
40-640210	Maintenance-Repairs&Maintenance-Diet	2,480.84	5,775.33	0.00	5,775.33
40-640220	Maintenance-Repairs&Maintenance-Lau	470.40	1,550.00	0.00	1,550.00
40-640230	Maintenance-Repairs&Maintenance-Mec	0.00	888.80	0.00	888.80
40-640240	Maintenance-Repairs&Mainenance-Plurr	421.00	2,971.47	0.00	2,971.47
40-650100	Maintenance-Purchased Services	5,108.43	6,599.99	0.00	6,599.99
42-640100	Utilities-Electricity	27,478.67	103,472.58	0.00	103,472.58
42-640110	Utilities-Gas/Oil	2,901.72	34,512.41	0.00	34,512.41
42-640120	Utilities-Water/Sewer	16,612.50	82,036.40	0.00	82,036.40
44-600145	Administration-Productive-Administrator	24,185.59	103,666.25	0.00	103,666.25
44-600149	Administration-Productive-Bus Off Clek	0.00	38,304.00	0.00	38,304.00
44-600179	Administration-Productive-Reg Allocator	3,362.64	24,194.63	0.00	24,194.63
44-600345	Administration-Non Productive-Administr	(185.25)	10,378.58	0.00	10,378.58
44-600349	Administration-Non Productive Bus Off C	0.00	3,895.36	0.00	3,895.36
44-600379	Administration-Non Productive-Regional	0.00	1,142.86	0.00	1,142.86

44-601100	Administration-Payroll Taxes	2,751.62	13,928.09	0.00	13,928.09
44-602100	Administration-Workers Comp	547.91	2,935.20	0.00	2,935.20
44-603100	Administration-Health Insurance	1,142.74	7,827.97	0.00	7,827.97
44-605100	Administration-Employee Relations	161.59	5,488.42	0.00	5,488.42
44-606100	Administration-Recruiting	0.00	7,365.00	0.00	7,365.00
44-607120	Administration-Training/Inservices	0.00	200.00	0.00	200.00
44-608110	Administration-Travel Allowance	2,621.79	6,801.12	0.00	6,801.12
44-610100	Administration-Supplies-Office	928.56	7,390.70	0.00	7,390.70
44-610105	Administration-Supplies-Dept Specific	0.00	1,123.52	0.00	1,123.52
44-610110	Administration-Supplies-Minor Equipmen	517.42	34.43	0.00	34.43
44-610120	Administration-Postage	399.09	1,895.68	0.00	1,895.68
44-610130	Administration-Telephone	4,429.99	8,262.73	0.00	8,262.73
44-610135	Administration-Cable TV/Internet	4,688.27	23,378.32	0.00	23,378.32
44-610140	Administration-Payroll Services	1,965.25	6,395.95	0.00	6,395.95
44-610150	Administration-Accounting/Auditing	4,245.51	20,091.53	0.00	20,091.53
44-610160	Administration-Legal	3,336.79	1,588.82	0.00	1,588.82
44-610165	Administration-AR Attorney Fees	0.00	9,870.37	0.00	9,870.37
44-610170	Administration-Bank Service Charges	1,902.61	10,250.11	0.00	10,250.11
44-610180	Administration-Books/Dues/Subs/Meetin	225.00	7,640.38	0.00	7,640.38
44-610190	Administration-Insurance-Business	13,375.62	55,223.79	0.00	55,223.79
44-610195	Administration-Insurance Property	10,178.65	43,010.04	0.00	43,010.04
44-610200	Administration-Insurance-RT Survey	125.01	931.44	0.00	931.44
44-610210	Administration-Computer Maintenance	23,169.83	65,919.14	0.00	65,919.14
44-610220	Administration-Licenses&Certification	0.00	727.57	0.00	727.57
44-610230	Administration-Fines/Penalties/Settlemer	454.69	649.10	0.00	649.10
44-610240	Administration-Equipment Rental	0.00	400.02	0.00	400.02
44-650100	Administration-Purchased Services	3,329.20	34,749.81	0.00	34,749.81
44-650160	Administration-Consulting Fees	20,000.01	51,002.93	0.00	51,002.93
44-650167	Administration-Financial Services	29,250.00	123,400.00	0.00	123,400.00
99-603100	Other Expenses-Health Insurance	0.00	(0.01)	0.00	(0.01)
99-660100	Other Expenses-Bad Debt	20,727.76	102,942.77	0.00	102,942.77
99-680100	Other Expenses-Bed Tax Assessment	80,780.66	338,357.79	0.00	338,357.79
99-700100	Other Expenses-Rent	99,999.99	399,999.96	0.00	399,999.96
99-710100	Other Expenses-Depreciation	2,107.87	11,710.19	(1,155.66)	10,554.53
99-710101	Dep- Improvements	0.00	0.00	1,155.66	1,155.66
99-720100	Other Expenses-Interest-Notes	0.00	766.79	0.00	766.79
99-720105	Other Expenses-Interest-LOC	0.00	5,808.02	0.00	5,808.02
99-720110	Other Expenses-LOC Fees	0.00	36.74	0.00	36.74
99-730110	Other Expenses-Taxes-Other	0.00	68.72	0.00	68.72
99-730120	Other Expenses-Taxes-Real Estate	6,843.25	23,042.67	0.00	23,042.67
Subtotal : None		135,820.97	320,976.55	0.00	320,976.55
Total [2]	P & L	135,820.97	320,976.55	0.00	320,976.55
NET (INCOME) LOSS		0.00	0.00	0.00	0.00
Sum of Account Groups		0.00	0.00	0.00	0.00

Tickmarks

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Client: **A118345 - Oceanside Nursing & Rehabilitation**
Engagement: **MD 2022 - Oceanside Nursing & Rehabilitation**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - SNF-CR Groupings**

Account	Description	CAID CP 12/31/2022	FS PP-1 12/31/2021
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
00-101500	Cash-Oceanside-Operating	273,298.01	438,570.25
00-101501	Cash-Oceanside-Operating	3,481.35	0.00
00-107010	Cash-Petty Cash-Resident	500.00	500.00
Subtotal : None		277,279.36	439,070.25
Total [S6L1.1C1]	Cash and Cash Equivalents	277,279.36	439,070.25
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A/ R Self-Pay Patients (Private)]			
00-110100	A/R- Resident Related	905,197.72	582,261.82
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		905,197.72	582,261.82
Total [S6L1.5C1]	Payer Accounts Receivable	905,197.72	582,261.82
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
00-110990	Reserve for Bad Debt	(123,673.45)	(20,727.76)
Subtotal : None		(123,673.45)	(20,727.76)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(123,673.45)	(20,727.76)
Group : [S6L1.8C1]	Receivable from Affiliates/Related Parties		
Subgroup : None			
00-140095	Due From Opco to Propco	0.00	4,950.00
Subtotal : None		0.00	4,950.00
Total [S6L1.8C1]	Receivable from Affiliates/Related Parties	0.00	4,950.00
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			
00-110110	A/R-Deposit Clearing	(0.04)	(0.04)
00-112100	Other Receivable	25,000.00	0.00
00-112101	Other Receivable - Owed From Previous	0.00	29,656.57
Subtotal : None		24,999.96	29,656.53
Total [S6L1.11C1]	Other Receivables	24,999.96	29,656.53
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
00-130120	Prepaid Insurance	41,209.41	23,730.47
Subtotal : None		41,209.41	23,730.47
Total [S6L1.13C1]	Prepaid Insurance	41,209.41	23,730.47
Group : [S6L1.15C1]	Other Prepaid Expenses		
Subgroup : None			
00-130100	Prepaid Expenses	11,395.39	12,247.08
Subtotal : None		11,395.39	12,247.08
Total [S6L1.15C1]	Other Prepaid Expenses	11,395.39	12,247.08
Group : [S6L1.17C1]	Other Current Assets		
Subgroup : None			
00-108000	Cash-Resident Trust	35,343.78	191.00
00-110230	Refund Clearing	113.45	0.00
00-112102	ACH Clearing	50,398.48	0.00
00-220100	Resident Trust Liability	(35,343.78)	(191.00)
Subtotal : None		50,511.93	0.00
Total [S6L1.17C1]	Other Current Assets	50,511.93	0.00
Group : [S6L2.3C1]	Improvements - Cost		
Subgroup : [S6L2.3C1] Building Improvements			
00-160130	PPE Building Improvement	6,155.17	994.38

Subtotal [S6L2.3C1A] Building Improvements		6,155.17	994.38
Subgroup : [S6L2.3C1A/D Building Improvements			
00-161130	Accum Depr Building Improvemen	(1,163.95)	(8.29)
Subtotal [S6L2.3C1D] A/D Building Improvements		(1,163.95)	(8.29)
Total [S6L2.3C1] Improvements - Cost		4,991.22	986.09
Group : [S6L2.4C1] Equipment			
Subgroup : [S6L2.4C1 Equipment Cost			
00-160150	PPE Fixed Equipment	23,278.02	0.00
00-160160	PPE Moveable Equipment	56,121.84	43,512.98
Subtotal [S6L2.4C1A] Equipment Cost		79,399.86	43,512.98
Subgroup : [S6L2.4C1A/D Equipment			
00-161150	Accum Depr Fixed Equipment	(775.92)	0.00
00-161160	Accum Depr Moveable Equipment	(11,878.19)	(2,099.58)
Subtotal [S6L2.4C1b] A/D Equipment		(12,654.11)	(2,099.58)
Total [S6L2.4C1] Equipment		66,745.75	41,413.40
Group : [S6L5.1C1] Trade Payable			
Subgroup : None			
00-200100	Accounts Payable	(501,309.49)	(361,106.61)
Subtotal : None		(501,309.49)	(361,106.61)
Total [S6L5.1C1] Trade Payable		(501,309.49)	(361,106.61)
Group : [S6L5.2C1] Accrued Expenses			
Subgroup : None			
00-205120	Accrued Expenses	(160,483.92)	(128,032.12)
Subtotal : None		(160,483.92)	(128,032.12)
Total [S6L5.2C1] Accrued Expenses		(160,483.92)	(128,032.12)
Group : [S6L5.6C1] Long Term Debt, Current Portion-Banks, Mortgages, Other			
Subgroup : [S6L5.6C1 Current LT Debt- due One year on Loan			
00-280110	Note Payable	(21,506.60)	0.00
Subtotal [S6L5.6C1C] Current LT Debt- due One year on Loa		(21,506.60)	0.00
Total [S6L5.6C1] Long Term Debt, Current Portion-Banl		(21,506.60)	0.00
Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities			
Subgroup : [S6L5.7C1 Accrued Salaaries			
00-210100	Accrued Payroll	0.00	(78,264.57)
Subtotal [S6L5.7C1A] Accrued Salaaries		0.00	(78,264.57)
Subgroup : [S6L5.7C1 Accrued Pauroll Taxes Payable			
00-210110	Accrued Payroll Taxes	0.00	(8,918.47)
Subtotal [S6L5.7C1C] Accrued Pauroll Taxes Payable		0.00	(8,918.47)
Subgroup : [S6L5.7C1 Other Payroll Liabilities			
00-210130	Accrued Benefits	(30,123.20)	(44,179.54)
Subtotal [S6L5.7C1D] Other Payroll Liabilities		(30,123.20)	(44,179.54)
Total [S6L5.7C1] Accrued Salaries & Payroll Liabilities		(30,123.20)	(131,362.58)
Group : [S6L5.10C1] Other Current Liabilities			
Subgroup : None			
00-270005	Other Current Liabilities	(9,750.00)	(29,250.00)
00-270006	Other Current Liabilities - Owed To Previ	0.00	(2,000.00)
Subtotal : None		(9,750.00)	(31,250.00)
Total [S6L5.10C1] Other Current Liabilities		(9,750.00)	(31,250.00)
Group : [S6L6.2C1] Due to Related Parties, Subsidiaries & Affilates			
Subgroup : None			
00-260000	Due To Opco Facilities	(67,861.08)	(24,157.55)
00-260095	Due To Opco to Propco	(924,420.52)	(573,499.99)
Subtotal : None		(992,281.60)	(597,657.54)

Total [S6L6.2C1]	Due to Related Parties, Subsidiaries &	<u>(992,281.60)</u>	<u>(597,657.54)</u>
Group : [S6L8B.4C1]	Owners Equity Balance-Retained Earnings		
Subgroup : None			
00-400120	Retained Earnings	135,820.97	0.00
Subtotal : None		<u>135,820.97</u>	<u>0.00</u>
Total [S6L8B.4C1]	Owners Equity Balance-Retained Earn	<u>135,820.97</u>	<u>0.00</u>
Group : [S2L1.1C1]	Private Pay		
Subgroup : None			
00-503100	Room & Board-Private	(552,443.00)	(132,880.00)
00-503109	R&B-Private-Prior Period	(135,186.00)	11,250.00
00-503190	Room & Board-C/A-Private	(52,607.13)	(746.07)
Subtotal : None		<u>(740,236.13)</u>	<u>(122,376.07)</u>
Total [S2L1.1C1]	Private Pay	<u>(740,236.13)</u>	<u>(122,376.07)</u>
Group : [S2L1.4C1]	Medicare-Fee-For-Service		
Subgroup : None			
00-502100	Room & Board-Medicare	(567,652.00)	(109,905.00)
00-502190	Room & Board -C/A-Medicare	(269,005.94)	(64,346.49)
00-502199	R&B-C/A-Medicare-Prior Period	(20,793.29)	(174.70)
Subtotal : None		<u>(857,451.23)</u>	<u>(174,426.19)</u>
Total [S2L1.4C1]	Medicare-Fee-For-Service	<u>(857,451.23)</u>	<u>(174,426.19)</u>
Group : [S2L1.5C1]	Medicare Managed Care (Part C)		
Subgroup : None			
00-504100	Room&Board-Managed Care Levels	(212,130.00)	(23,665.00)
00-504190	Room&Board-C/A-Mangd Care Leve	50,734.00	4,665.00
00-505100	Room&Board-Managed Care RUGS	(18,073.00)	(13,665.00)
00-505190	Room&Board-C/A-Mangd Care RUGS	(6,832.05)	(4,326.26)
00-505199	R&B-C/A-Managed Care RUGS-Prio	4,832.88	(696.00)
Subtotal : None		<u>(181,468.17)</u>	<u>(37,687.26)</u>
Total [S2L1.5C1]	Medicare Managed Care (Part C)	<u>(181,468.17)</u>	<u>(37,687.26)</u>
Group : [S2L1.6C1]	MassHealth Fee-for-Service		
Subgroup : None			
00-501100	Room & Board- Medicaid	(4,132,758.00)	(1,115,467.00)
00-501102	Room & Board-Medicaid-Add On	(9,200.00)	0.00
00-501109	R&B-Medicaid-Prior Period	116,436.00	(11,250.00)
00-501190	Room & Board-C/A-Medicaid	2,085,244.82	479,501.19
00-501199	R&B-C/A-Medicaid-Prior Period	(127,887.41)	4,942.50
00-501995	Leave-Medicaid	(1,158.00)	(1,875.00)
00-501996	Leave-C/A-Medicaid	917.55	1,198.34
20-650170	Social Services-Geropsych	156.42	0.00
Subtotal : None		<u>(2,068,248.62)</u>	<u>(642,949.97)</u>
Total [S2L1.6C1]	MassHealth Fee-for-Service	<u>(2,068,248.62)</u>	<u>(642,949.97)</u>
Group : [S2L1.7C1]	MassHealth Managed Care		
Subgroup : None			
00-514100	Room&Board-Mang Care Medicaid	(166,672.00)	0.00
00-514190	Room&Board C/A-Man Care Medica	81,249.46	0.00
Subtotal : None		<u>(85,422.54)</u>	<u>0.00</u>
Total [S2L1.7C1]	MassHealth Managed Care	<u>(85,422.54)</u>	<u>0.00</u>
Group : [S2L1.12C1]	Medicaid Patient Paid Amount		
Subgroup : None			
3003.8	Resource Revenue	(474,928.00)	0.00
Subtotal : None		<u>(474,928.00)</u>	<u>0.00</u>
Total [S2L1.12C1]	Medicaid Patient Paid Amount	<u>(474,928.00)</u>	<u>0.00</u>
Group : [S2L1.14C1]	Veterans & Other Public		
Subgroup : None			
00-508100	Room & Board-Hospice	(14,175.00)	0.00
00-508190	Room & Board-C/A-Hospice	6,816.25	0.00
00-509100	Room & Board-VA	(642,946.00)	(140,760.00)
00-509190	Room & Board C/A-VA	127,624.25	38,456.26
Subtotal : None		<u>(522,680.50)</u>	<u>(102,303.74)</u>

Total [S2L1.14C1]	Veterans & Other Public	(522,680.50)	(102,303.74)
Group : [S2L1.4C2]	Ancillary-Medicare Fee-for-Service		
Subgroup : None			
00-501210	Pharmacy Rx-Medicaid	602.60	0.00
00-501220	Pharmacy-OTC-Medicaid	(306.22)	0.00
00-501270	P.T.-Medicaid	(3,050.00)	0.00
00-501280	O.T.-Medicaid	(3,250.00)	0.00
00-501320	Diagnostic-Testing-Medicaid	0.00	(26.17)
00-501990	Ancillary C/A-Medicaid	6,003.62	26.17
00-501993	Bedhold-Medicaid	(34,384.00)	0.00
00-501994	Bedhold-C/A-Medicaid	27,652.00	0.00
00-502210	Pharmacy Rx-Medicare	(25,290.69)	0.00
00-502220	Pharmacy OTC-Medicare	(183.61)	0.00
00-502270	P.T.- Medicare	(220,350.00)	(60,750.00)
00-502280	O.T.-Medicare	(196,050.00)	(52,150.00)
00-502290	S.T.-Medicare	(47,750.00)	(5,700.00)
00-502310	Lab-Medicare	(3,603.57)	(1,216.84)
00-502320	Diagnostic-Testing-Medicare	(935.28)	(134.00)
00-502990	Ancillary C/A-Medicare	494,163.15	119,950.84
00-503220	Pharmacy OTC-Private	(25.84)	0.00
00-504210	Pharmacy Rx-Managed Care Level	(16,294.66)	0.00
00-504220	Pharmacy OTC-Managed Care Leve	(27.23)	0.00
00-504270	P.T.-Managed Care Levels	(78,800.00)	(11,150.00)
00-504280	O.T.-Managed Care Levels	(66,250.00)	(8,950.00)
00-504290	S.T.-Managed Care Levels	(8,050.00)	(300.00)
00-504310	Lab-Managed Care Levels	(688.28)	(132.20)
00-504320	Diag Testing-Managed Care Leve	(138.00)	0.00
00-504990	Ancillary C/A-Mang Care Level	170,248.17	20,532.20
00-505210	Pharmacy Rx-Managed Care RUGS	(475.81)	0.00
00-505270	P.T.-Managed Care RUGS	(1,650.00)	(6,200.00)
00-505280	O.T.-Managed Care RUGS	(1,350.00)	(4,500.00)
00-505290	S.T.-Managed Care RUGS	(300.00)	(1,000.00)
00-505310	Lab-Managed Care RUGS	0.00	(114.88)
00-505990	Ancillary C/A-Mangd Care RUGS	3,775.81	11,814.88
00-509210	Pharmacy Rx-VA	(18,451.53)	0.00
00-509220	Pharmacy OTC-VA	(123.69)	0.00
00-509270	P.T.-VA	(38,250.00)	0.00
00-509280	O.T.-VA	(41,250.00)	0.00
00-509290	S.T.-VA	(9,150.00)	0.00
00-509310	Lab-VA	(961.20)	(142.27)
00-509990	Ancillary C/A-VA	108,186.42	142.27
00-512270	P.T.-Medicare B	(77,910.62)	(53,000.00)
00-512280	O.T.-Medicare B	(83,200.00)	(35,300.00)
00-512290	S.T.Medicare B	(16,050.00)	(8,350.00)
00-512990	Ancillary C/A-Medicare B	119,350.43	63,105.19
00-513270	P.T.-Managed Care B	(15,050.00)	0.00
00-513280	O.T.-Managed Care B	(1,800.00)	0.00
00-513290	S.T.-Managed Care B	(5,800.00)	0.00
00-513990	Ancillary C/A-Managed Care B	11,882.27	0.00
00-514210	Pharmacy Rx-Mang Care Medicaid	(1,359.34)	0.00
00-514320	Diag Test-Mang Care Medicaid	(70.00)	0.00
00-514990	Ancillary C/A-Mang Care Medica	1,429.34	0.00
Subtotal : None		(75,335.76)	(33,544.81)
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(75,335.76)	(33,544.81)
Group : [S2L3.2C1]	Endowment & Other Non Recoverable Revenue		
Subgroup : None			
00-540140	Other Non Resident	(137,851.41)	0.00
Subtotal : None		(137,851.41)	0.00
Total [S2L3.2C1]	Endowment & Other Non Recoverabl	(137,851.41)	0.00
Group : [S2L3.6C1]	Prior Year Retroactive Revenue		
Subgroup : None			
00-502109	R&B-Medicare-Prior Period	80.83	0.00
00-503199	R&B-C/A-Private-Prior Period	(1,190.00)	0.00
00-504109	R&B-Mang Care Levels-Prior Per	(10,089.00)	0.00

00-504199	R&B-C/A/Managed Care Levels-Pr	(3,561.00)	0.00
00-505109	R&B-Manag Care RUGS-Prior Peri	13,903.00	0.00
00-508109	R&B-Hospice-Prior Period	14,175.00	0.00
00-508199	R&B-C/A-Hospice-PRior Period	(6,816.25)	0.00
00-509199	R&B-C/A-VA-Prior Period	(5,916.66)	(3,880.82)
00-514199	R&B-C/A-MC-Medicaid-Prior Peri	(2,674.00)	0.00
Subtotal : None		(2,088.08)	(3,880.82)
Total [S2L3.6C1]	Prior Year Retroactive Revenue	(2,088.08)	(3,880.82)
Group : [S2L3.7C1] Interest Income			
Subgroup : None			
00-540100	Interest Income	(530.05)	0.00
Subtotal : None		(530.05)	0.00
Total [S2L3.7C1]	Interest Income	(530.05)	0.00
Group : [S2L3.11C1] Variable Recoverable Income			
Subgroup : None			
00-540137	Vendor Refunds	(741.53)	0.00
Subtotal : None		(741.53)	0.00
Total [S2L3.11C1]	Variable Recoverable Income	(741.53)	0.00
Group : [S3L1.1C1] Director of Nurses Salary			
Subgroup : None			
12-600101	Nursing Admin-Productive-Director	87,840.87	20,659.34
12-600301	Nursing Admin-Non Productive-Director	15,103.32	3,302.91
12-600379	Nursing Admin-Non Productive-Regional	37.50	0.00
Subtotal : None		102,981.69	23,962.25
Total [S3L1.1C1]	Director of Nurses Salary	102,981.69	23,962.25
Group : [S3L1.7C1] Registered Nurses Salaries			
Subgroup : None			
10-600105	Nursing-Productive-Supervisor	75,421.32	37,078.32
10-600109	Nursing-Productive-RN	202,051.27	44,635.50
10-600114	Nursing-Productive-Sitter	13,531.54	3,895.30
10-600205	Nursing-Overtime-Supervisor	10,398.19	4,693.83
10-600209	Nursing-Overtime-RN	30,150.85	3,355.82
10-600305	Nursing-Non Productive-Supervisor	10,988.65	3,743.38
10-600309	Nursing-Non Productive-RN	28,494.64	655.27
10-600314	Nursing-Non Productive-Sitter	1,757.78	152.64
12-600103	Nursing Admin-Productive-Assist Directo	9,212.60	0.00
12-600116	Nursing Admin-Productive-VP of Clinical	21,684.29	8,365.38
12-600119	Nursing Admin-Productive-Assessment C	28,877.75	6,588.68
12-600124	Nursing Admin-Productive-Nurse Sched	16,633.73	4,248.20
12-600179	Nursing Admin-Productive-Reg Allocatio	28,918.10	6,110.85
12-600224	Nursing Admin-Overtime-Nurse Schem	1,733.52	264.15
12-600303	Nursing Admin-Non Productive-Assist Di	2,069.68	0.00
12-600316	Nursing Admin-Non Productive-VP of Cli	1,035.71	0.00
12-600319	Nursing Admin-Non Productive-Assessm	58.75	0.00
12-600324	Nursing Admin-Non Productive-Nurse Sc	844.53	176.71
Subtotal : None		483,862.90	123,964.03
Total [S3L1.7C1]	Registered Nurses Salaries	483,862.90	123,964.03
Group : [S3L1.10C1] Registered Nurses Purchased Service Per Diem			
Subgroup : None			
10-650100	Nursing-Purchased Services	33,115.62	2,581.00
Subtotal : None		33,115.62	2,581.00
Total [S3L1.10C1]	Registered Nurses Purchased Service	33,115.62	2,581.00
Group : [S3L1.11C1] Registered Nurses Purchased Service Tempory Agency Staff			
Subgroup : None			
10-650110	Nursing-Purchased Services-Agency RN	67,573.00	22,747.18
Subtotal : None		67,573.00	22,747.18
Total [S3L1.11C1]	Registered Nurses Purchased Service	67,573.00	22,747.18
Group : [S3L1.12C1] Licensed Practical Nurses Salary			
Subgroup : None			
10-600111	Nursing-Productive-LPN	188,218.21	44,774.97

10-600211	Nursing-Overtime-LPN	23,874.30	13,452.08
10-600311	Nursing-Non Productive-LPN	45,021.26	5,810.76
Subtotal : None		257,113.77	64,037.81
Total [S3L1.12C1]	Licensed Practical Nurses Salary	257,113.77	64,037.81

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

Subgroup : None			
10-650120	Nursing-Purchased Services-Agency LPI	272,392.00	10,306.95
Subtotal : None		272,392.00	10,306.95
Total [S3L1.16C1]	Licensed Practical Nurses Purchased	272,392.00	10,306.95

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

Subgroup : None			
10-600113	Nursing-Productive-Aide	392,061.12	113,706.18
10-600213	Nursing-Overtime-Aide	28,591.29	12,632.44
10-600313	Nursing-Non Productive-Aide	48,382.19	12,905.77
Subtotal : None		469,034.60	139,244.39
Total [S3L1.17C1]	Certified Nurses Aides Salaries	469,034.60	139,244.39

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

Subgroup : None			
10-650130	Nursing-Purchased Services-Agency Aid	293,967.20	18,603.23
Subtotal : None		293,967.20	18,603.23
Total [S3L1.21C1]	Certified Nurses Aides Purchased Ser	293,967.20	18,603.23

Group : [S3L2.1C1] Administration Salaries

Subgroup : [S3L2.1C1] Administrator Salaries			
44-600145	Administration-Productive-Administrator	103,666.25	24,185.59
44-600345	Administration-Non Productive-Administr	10,378.58	(185.25)
Subtotal [S3L2.1C1A] Administrator Salaries		114,044.83	24,000.34
Total [S3L2.1C1]	Administration Salaries	114,044.83	24,000.34

Group : [S3L2.4C1] Administration Purchased Service

Subgroup : None			
44-650100	Administration-Purchased Services	34,749.81	3,329.20
44-650160	Administration-Consulting Fees	51,002.93	20,000.01
Subtotal : None		85,752.74	23,329.21
Total [S3L2.4C1]	Administration Purchased Service	85,752.74	23,329.21

Group : [S3L2.7C1] Clerical Staff Salaries

Subgroup : None			
14-600101	Human Resources-Productive-Director	44,220.86	10,673.14
14-600201	Human Resources-Overtime-Director	873.00	0.00
14-600301	Human Resources-Non Productive-Direc	5,350.39	743.90
16-600301	Admissions-Non Productive-Director	1,700.00	0.00
44-600149	Administration-Productive-Bus Off Clek	38,304.00	0.00
44-600179	Administration-Productive-Reg Allocation	24,194.63	3,362.64
44-600349	Administration-Non Productive Bus Off C	3,895.36	0.00
44-600379	Administration-Non Productive-Regional	1,142.86	0.00
Subtotal : None		119,681.10	14,779.68
Total [S3L2.7C1]	Clerical Staff Salaries	119,681.10	14,779.68

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

Subgroup : None			
44-610140	Administration-Payroll Services	6,395.95	1,965.25
44-650167	Administration-Financial Services	123,400.00	29,250.00
Subtotal : None		129,795.95	31,215.25
Total [S3L2.11C1]	Electronic Data Processing, Payroll &	129,795.95	31,215.25

Group : [S3L2.12C1] Office Supplies

Subgroup : None			
14-610100	Human Resources-Supplies-Office	34.43	0.00
14-610105	Human Resources-Supplies-Dept Specifi	34.43	0.00
14-610110	Human Resources-Supplies-Minor Equip	34.43	0.00
16-610100	Admissions-Supplies-Office	34.43	0.00
16-610105	Admissions-Supplies-Dept Specific	34.43	0.00

16-610110	Admissions-Supplies-Minor Equipment	34.43	0.00
44-610100	Administration-Supplies-Office	7,390.70	928.56
44-610105	Administration-Supplies-Dept Specific	1,123.52	0.00
44-610110	Administration-Supplies-Minor Equipmen	34.43	517.42
44-610120	Administration-Postage	1,895.68	399.09
44-610170	Administration-Bank Service Charges	10,250.11	1,902.61
44-610210	Administration-Computer Maintenance	65,919.14	23,169.83
Subtotal : None		86,820.16	26,917.51
Total [S3L2.12C1]	Office Supplies	86,820.16	26,917.51

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

Subgroup : None			
44-610130	Administration-Telephone	8,262.73	4,429.99
44-610135	Administration-Cable TV/Internet	23,378.32	4,688.27
Subtotal : None		31,641.05	9,118.26
Total [S3L2.13C1]	Telecommunications (e.g. Internet & P	31,641.05	9,118.26

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

Subgroup : None			
44-608110	Administration-Travel Allowance	6,801.12	2,621.79
Subtotal : None		6,801.12	2,621.79
Total [S3L2.15C1]	Travel, Conventions & Meetings	6,801.12	2,621.79

Group : [S3L2.16C1] Advertising: Help Wanted

Subgroup : None			
10-606100	Nursing-Recruiting	12,474.95	471.32
44-606100	Administration-Recruiting	7,365.00	0.00
Subtotal : None		19,839.95	471.32
Total [S3L2.16C1]	Advertising: Help Wanted	19,839.95	471.32

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

Subgroup : None			
10-610220	Nursing-Licenses&Certification	970.00	0.00
44-610180	Administration-Books/Dues/Subs/Meeting	7,640.38	225.00
44-610220	Administration-Licenses&Certification	727.57	0.00
Subtotal : None		9,337.95	225.00
Total [S3L2.17C1]	Licenses & Dues: Patient Care Related	9,337.95	225.00

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

Subgroup : [S3L2.18C Administration Education / Training			
44-607120	Administration-Training/Inservices	200.00	0.00
Subtotal [S3L2.18C1A Administration Education / Training		200.00	0.00
Total [S3L2.18C1]	Continuing Professional Education / T	200.00	0.00

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

Subgroup : None			
44-610150	Administration-Accounting/Auditing	20,091.53	4,245.51
Subtotal : None		20,091.53	4,245.51
Total [S3L2.19C1]	Accounting Services (not related to Ap	20,091.53	4,245.51

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

Subgroup : None			
44-610190	Administration-Insurance-Business	55,223.79	13,375.62
44-610200	Administration-Insurance-RT Survey	931.44	125.01
Subtotal : None		56,155.23	13,500.63
Total [S3L2.20C1]	Insurance: Malpractice & General Liab	56,155.23	13,500.63

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

Subgroup : None			
20-620100	Social Services-Resident Items	390.05	74.32
99-730110	Other Expenses-Taxes-Other	68.72	0.00
Subtotal : None		458.77	74.32
Total [S3L2.22C1]	Other A & G Expenses	458.77	74.32

Group : [S3L2B.1C1] Advertising Marketing

Subgroup : None

16-610260	Admissions-Marketing/Advertising	2,716.86	2,676.55
Subtotal : None		2,716.86	2,676.55
Total [S3L2B.1C1]	Advertising Marketing	2,716.86	2,676.55
Group : [S3L2B.6C1]	Legal: Other		
Subgroup : None			
44-610160	Administration-Legal	1,588.82	3,336.79
44-610165	Administration-AR Attorney Fees	9,870.37	0.00
Subtotal : None		11,459.19	3,336.79
Total [S3L2B.6C1]	Legal: Other	11,459.19	3,336.79
Group : [S3L2B.10C1]	Interest on Working Capital		
Subgroup : None			
99-720105	Other Expenses-Interest-LOC	5,808.02	0.00
99-720110	Other Expenses-LOC Fees	36.74	0.00
Subtotal : None		5,844.76	0.00
Total [S3L2B.10C1]	Interest on Working Capital	5,844.76	0.00
Group : [S3L2B.11C1]	Fines, Late Fees, Penalties including Interest		
Subgroup : None			
44-610230	Administration-Fines/Penalties/Settlemer	649.10	454.69
Subtotal : None		649.10	454.69
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including Interest	649.10	454.69
Group : [S3L2B.14C1]	Bad Debt Expenses		
Subgroup : None			
99-660100	Other Expenses-Bad Debt	102,942.77	20,727.76
Subtotal : None		102,942.77	20,727.76
Total [S3L2B.14C1]	Bad Debt Expenses	102,942.77	20,727.76
Group : [S3L2B.15C1]	User Fee Assessment		
Subgroup : None			
99-680100	Other Expenses-Bed Tax Assessment	338,357.79	80,780.66
Subtotal : None		338,357.79	80,780.66
Total [S3L2B.15C1]	User Fee Assessment	338,357.79	80,780.66
Group : [S3L3.1C1]	Staff Development Coordinator Salaries		
Subgroup : None			
12-600123	Nursing Admin-Productive-Staff Development	60,376.48	15,912.00
12-600223	Nursing Admin-Overtime-Staff Development	3,759.40	0.00
12-600323	Nursing Admin-Non Productive-Staff Development	10,244.19	2,233.44
Subtotal : None		74,380.07	18,145.44
Total [S3L3.1C1]	Staff Development Coordinator Salaries	74,380.07	18,145.44
Group : [S3L3.5C1]	Plant Operations: Salaires		
Subgroup : None			
40-600101	Maintenance-Productive-Director	66,510.63	18,008.15
40-600301	Maintenance-Non Productive-Director	8,974.10	455.65
Subtotal : None		75,484.73	18,463.80
Total [S3L3.5C1]	Plant Operations: Salaires	75,484.73	18,463.80
Group : [S3L3.8C1]	Plant Operations: Purchased Service		
Subgroup : None			
40-640130	Maintenance-Ground Maintenance	21,537.50	1,100.00
40-640140	Maintenance-Trash Removal	10,860.00	3,134.44
40-640160	Maintenance-Exterminating	1,026.00	249.00
40-650100	Maintenance-Purchased Services	6,599.99	5,108.43
Subtotal : None		40,023.49	9,591.87
Total [S3L3.8C1]	Plant Operations: Purchased Service	40,023.49	9,591.87
Group : [S3L3.9C1]	Plant Operations: Supplies & Expenses		
Subgroup : None			
40-610105	Maintenance-Supplies-Dept Specific	4,076.17	1,349.47
40-610110	Maintenance-Supplies-Minor Equipment	5,924.20	299.04
40-640230	Maintenance-Repairs&Maintenance-Medical	888.80	0.00
Subtotal : None		10,889.17	1,648.51
Total [S3L3.9C1]	Plant Operations: Supplies & Expenses	10,889.17	1,648.51

Group : [S3L3.10C1] Plant Operatins: Utilities			
Subgroup : None			
42-640100	Utilities-Electricity	103,472.58	27,478.67
42-640110	Utilities-Gas/Oil	34,512.41	2,901.72
42-640120	Utilities-Water/Sewer	82,036.40	16,612.50
Subtotal : None		220,021.39	46,992.89
Total [S3L3.10C1]	Plant Operatins: Utilities	220,021.39	46,992.89

Group : [S3L3.11C1] Plant Operatins: Repairs			
Subgroup : None			
40-640200	Maintenance-Repairs&Maintenance-Buil	13,701.35	1,283.90
40-640210	Maintenance-Repairs&Maintenance-Diet	5,775.33	2,480.84
40-640220	Maintenance-Repairs&Maintenance-Lau	1,550.00	470.40
40-640240	Maintenance-Repairs&Mainenance-Plurr	2,971.47	421.00
Subtotal : None		23,998.15	4,656.14
Total [S3L3.11C1]	Plant Operatins: Repairs	23,998.15	4,656.14

Group : [S3L3.18C1] Dietary: Salaries			
Subgroup : None			
34-600101	Dietary-Productive-Director	41,934.24	11,016.00
34-600113	Dietary-Productive-Aide	58,076.91	10,403.81
34-600135	Dietary-Productive Cook	36,134.37	8,169.66
34-600213	Dietary-Overtime-Aide	1,345.85	248.07
34-600235	Dietary-Overtime-Cook	23,359.18	5,428.11
34-600301	Dietary-Non Productive-Director	2,920.40	(1,269.39)
34-600313	Dietary-Non Productive-Aide	1,764.56	911.87
34-600335	Dietary-Non Productive-Cook	2,631.72	841.72
Subtotal : None		168,167.23	35,749.85
Total [S3L3.18C1]	Dietary: Salaries	168,167.23	35,749.85

Group : [S3L3.21C1] Dietary: Food			
Subgroup : None			
34-620140	Dietary-Food	78,316.60	19,926.56
34-620142	Dietary-Food-Dairy	18,916.84	2,546.80
34-620144	Dietary-Food-Bakery	6,823.09	1,188.88
34-620146	Dietary-Food-Meat	27,166.90	4,370.77
34-620150	Dietary-Supplements	2,550.67	268.60
34-620155	Dietary-Supplements-Nursing	2,610.91	628.72
Subtotal : None		136,385.01	28,930.33
Total [S3L3.21C1]	Dietary: Food	136,385.01	28,930.33

Group : [S3L3.22C1] Dietary: Purchased Service			
Subgroup : None			
34-650100	Dietary-Purchased Services	1,233.17	220.00
34-650160	Dietary-Consulting Fees	22,800.00	1,800.00
Subtotal : None		24,033.17	2,020.00
Total [S3L3.22C1]	Dietary: Purchased Service	24,033.17	2,020.00

Group : [S3L3.23C1] Dietary: Supplies & Expenses			
Subgroup : None			
34-610100	Dietary-Supplies-Office	34.43	0.00
34-610105	Dietary-Supplies-Dept Specific	10,155.60	1,518.42
34-610110	Dietary-Supplies-Minor Equipment	331.19	54.54
34-610220	Dietary-Licenses&Certification	275.00	232.69
34-640250	Dietary-Chemicals	2,450.47	0.00
Subtotal : None		13,246.69	1,805.65
Total [S3L3.23C1]	Dietary: Supplies & Expenses	13,246.69	1,805.65

Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service			
Subgroup : [S3L3.27CHousekeeping Purchased Service			
38-650100	Housekeeping-Purchased Services	186,164.23	42,570.00
Subtotal [S3L3.27C1AHousekeeping Purchased Service		186,164.23	42,570.00

Subgroup : [S3L3.27CLaundry Purchased Service			
36-650100	Laundry-Purchased Services	124,109.48	28,380.00
Subtotal [S3L3.27C1BLaundry Purchased Service		124,109.48	28,380.00

Total [S3L3.27C1]	Housekeeping / Laundry: Purchased :	310,273.71	70,950.00
Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense			
Subgroup : [S3L3.28C1A] Housekeeping Supplies & Expenses			
38-610100	Housekeeping-Supplies-Office	34.43	0.00
38-610105	Housekeeping-Supplies-Dept Specific	6,917.20	1,021.97
38-610110	Housekeeping-Supplies-Minor Equipmen	119.88	0.00
38-640250	Housekeeping-Chemicals	43.99	65.83
40-610100	Maintenance-Supplies-Office	634.66	0.00
Subtotal [S3L3.28C1A]	Housekeeping Supplies & Expenses	7,750.16	1,087.80
Subgroup : [S3L3.28C1B] Laundry Supplies & Expense			
36-610100	Laundry-Supplies-Office	34.43	0.00
36-610105	Laundry-Supplies-Dept Specific	34.43	0.00
36-610110	Laundry-Supplies-Minor Equipment	34.43	0.00
Subtotal [S3L3.28C1B]	Laundry Supplies & Expense	103.29	0.00
Total [S3L3.28C1]	Housekeeping / Laundry: Supplies & Expense	7,853.45	1,087.80
Group : [S3L3.29C1] Housekeepong / Laundry: Linen & Bedding			
Subgroup : None			
36-640260	Laundry-Linens	1,716.76	37.40
Subtotal : None		1,716.76	37.40
Total [S3L3.29C1]	Housekeepong / Laundry: Linen & Bedding	1,716.76	37.40
Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries			
Subgroup : None			
12-600127	Nursing Admin-Productive-Central Supply	12,540.90	2,932.81
12-600327	Nursing Admin-Non Productive-Central S	1,412.00	214.82
Subtotal : None		13,952.90	3,147.63
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salaries	13,952.90	3,147.63
Group : [S3L3.39C1] Unit Clerks & Medical Records: Purchased Service			
Subgroup : None			
18-650100	Medical Records-Purchased Services	1,350.96	320.64
Subtotal : None		1,350.96	320.64
Total [S3L3.39C1]	Unit Clerks & Medical Records: Purchased Service	1,350.96	320.64
Group : [S3L3.48C1] Social Service Worker: Salaries			
Subgroup : None			
20-600101	Social Services-Productive-Director	46,229.50	2,002.50
20-600171	Social Services-Productive-Social Worker	177.05	1,010.48
20-600301	Social Services-Non Productive-Director	3,013.08	0.00
20-600371	Social Services-Non Productive-Social Worker	2.56	33.31
Subtotal : None		49,422.19	3,046.29
Total [S3L3.48C1]	Social Service Worker: Salaries	49,422.19	3,046.29
Group : [S3L3.51C1] Social Service Worker: Purchased Service			
Subgroup : None			
20-650100	Social Services-Purchased Services	4,306.00	1,000.00
Subtotal : None		4,306.00	1,000.00
Total [S3L3.51C1]	Social Service Worker: Purchased Service	4,306.00	1,000.00
Group : [S3L3.62C1] Direct Restorative Therapy: Consultants			
Subgroup : None			
24-650100	Physical Therapy-Purchased Services	79,429.77	22,023.42
26-650100	Occupational Therapy-Purchased Services	75,277.71	16,293.13
28-650100	Speech Therapy-Purchased Services	36,321.21	6,614.79
Subtotal : None		191,028.69	44,931.34
Total [S3L3.62C1]	Direct Restorative Therapy: Consultants	191,028.69	44,931.34
Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries			
Subgroup : None			
22-600101	Activities-Productive-Director	45,351.53	11,327.83
22-600113	Activities-Productive-Aide	224.43	0.00
22-600301	Activities-Non Productive-Director	3,536.62	237.03

Subtotal : None		49,112.58	11,564.86
Total [S3L3.64C1]	Recreational Therapy/Activities: Salari	49,112.58	11,564.86
Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service			
Subgroup : None			
22-620105	Activities-Entertainment	875.00	325.00
22-650100	Activities-Purchased Services	1,126.09	0.00
Subtotal : None		2,001.09	325.00
Total [S3L3.67C1]	Recreational Therapy/Activities: Purch	2,001.09	325.00
Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses			
Subgroup : None			
18-610100	Medical Records-Supplies-Office	34.43	0.00
18-610105	Medical Records-Supplies-Dept Specific	34.43	0.00
18-610110	Medical Records-Supplies-Minor Equipm	34.43	0.00
20-610100	Social Services-Supplies-Office	34.43	0.00
20-610105	Social Services-Supplies-Dept Specific	34.43	0.00
20-610110	Social Services-Supplies-Minor Equipme	34.43	0.00
22-610100	Activities-Supplies-Office	34.43	0.00
22-610105	Activities-Supplies-Dept Specific	2,412.94	332.01
22-610110	Activities-Supplies-Minor Equipment	34.43	0.00
Subtotal : None		2,688.38	332.01
Total [S3L3.68C1]	Recreational Therapy/Activities: Suppl	2,688.38	332.01
Group : [S3L3.78C1] Travel: Motor Vehicle Expense			
Subgroup : None			
33-610205	Transportation-Insurance-Vehicles	290.01	72.33
Subtotal : None		290.01	72.33
Total [S3L3.78C1]	Travel: Motor Vehicle Expense	290.01	72.33
Group : [S3L3.82C1] Physician Services: Medical Director			
Subgroup : None			
10-650180	Nursing-Medical Director	14,400.00	3,600.00
Subtotal : None		14,400.00	3,600.00
Total [S3L3.82C1]	Physician Services: Medical Director	14,400.00	3,600.00
Group : [S3L3.87C1] Legend Drugs			
Subgroup : None			
32-630110	Other Ancillary Services-Lab	8,746.95	2,098.50
32-630130	Other Ancillary Services-Over The Count	5,779.41	1,451.91
32-630140	Other Ancillary Services-Prescription Dru	55,006.07	18,171.39
32-630150	Other Ancillary Services-Oxygen	1,867.25	490.75
32-630160	Other Ancillary Services-Diagnostic Servi	1,567.03	227.17
33-620120	Transportation-Transportation-Paratransi	4,204.16	225.00
Subtotal : None		77,170.87	22,664.72
Total [S3L3.87C1]	Legend Drugs	77,170.87	22,664.72
Group : [S3L3.89C1] House Supplies Not Resold			
Subgroup : None			
10-610100	Nursing-Supplies-Office	121.27	32.01
10-610105	Nursing-Supplies-Dept Specific	34.58	0.00
10-610110	Nursing-Supplies-Minor Equipment	34.43	0.00
12-610100	Nursing Admin-Supplies-Office	34.43	0.00
12-610105	Nursing Admin-Supplies-Dept Specific	34.43	0.00
12-610110	Nursing Admin-Supplies-Minor Equipmer	34.43	0.00
24-610100	Physical Therapy-Supplies-Office	34.43	0.00
24-610105	Physical Therapy-Supplies-Dept Specific	651.10	0.00
24-610110	Physical Therapy-Supplies-Minor Equiprr	151.02	115.65
26-610100	Occupational Therapy-Supplies-Office	34.43	0.00
26-610105	Occupational Therapy-Supplies-Dept Sp	34.43	0.00
26-610110	Occupational Therapy-Supplies-Minor Ec	34.43	0.00
28-610100	Speech Therapy-Supplies-Office	34.43	0.00
28-610105	Speech Therapy-Supplies-Dept Specific	34.43	0.00
28-610110	Speech Therapy-Supplies-Minor Equipm	34.43	0.00
30-610100	Respiratory Therapy-Supplies-Office	34.43	0.00
30-610105	Respiratory Therapy-Supplies-Dept Spec	34.43	0.00
30-610110	Respiratory Therapy-Supplies-Minor Equ	34.43	0.00

32-610100	Other Ancillary Services-Supplies-Office	34.43	0.00
32-610105	Other Ancillary Services-Supplies-Dept S	(1,928.18)	46,380.00
32-610110	Other Ancillary Services-Supplies-Minor I	2,202.67	347.61
32-620180	Other Ancillary Services-Other Medical E	921.41	0.00
32-630100	Other Ancillary Services-Enteral Therapy	47.62	0.00
32-630120	Other Ancillary Services-Medical Supplie	22,002.12	5,162.93
32-630125	Other Ancillary Services-Incontinence	13,636.21	1,848.22
Subtotal : None		38,356.27	53,886.42
Total [S3L3.89C1]	House Supplies Not Resold	38,356.27	53,886.42
Group : [S3L3.92C1]	Pharmacy Consultant		
Subgroup : None			
32-650190	Other Ancillary Services-Pharmacy Cons	6,357.70	2,023.02
Subtotal : None		6,357.70	2,023.02
Total [S3L3.92C1]	Pharmacy Consultant	6,357.70	2,023.02
Group : [S3L4.1C1]	Depreciaton		
Subgroup : [S3L4.1C1]	Improvements Depreciation		
99-710101	Dep- Improvements	1,155.66	0.00
Subtotal [S3L4.1C1B]	Improvements Depreciation	1,155.66	0.00
Subgroup : [S3L4.1C1]	Equipment Depreciation		
99-710100	Other Expenses-Depreciation	10,554.53	2,107.87
Subtotal [S3L4.1C1C]	Equipment Depreciation	10,554.53	2,107.87
Total [S3L4.1C1]	Depreciaton	11,710.19	2,107.87
Group : [S3L4.2C1]	Long Term Interest Expense SNF-CR		
Subgroup : None			
99-720100	Other Expenses-Interest-Notes	766.79	0.00
Subtotal : None		766.79	0.00
Total [S3L4.2C1]	Long Term Interest Expense SNF-CR	766.79	0.00
Group : [S3L4.6C1]	Building Insurance Expense-SNF-CR		
Subgroup : None			
44-610195	Administration-Insurance Property	43,010.04	10,178.65
Subtotal : None		43,010.04	10,178.65
Total [S3L4.6C1]	Building Insurance Expense-SNF-CR	43,010.04	10,178.65
Group : [S3L4.8C1]	Real Estate Tax Expense-SNF-CR		
Subgroup : None			
99-730120	Other Expenses-Taxes-Real Estate	23,042.67	6,843.25
Subtotal : None		23,042.67	6,843.25
Total [S3L4.8C1]	Real Estate Tax Expense-SNF-CR	23,042.67	6,843.25
Group : [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR		
Subgroup : None			
32-630170	Other Ancillary Services-Equipment Rent	1,913.95	1,634.78
34-610240	Dietary-Equipment Rental	3,696.66	561.66
44-610240	Administration-Equipment Rental	400.02	0.00
Subtotal : None		6,010.63	2,196.44
Total [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR	6,010.63	2,196.44
Group : [S3L4.14C1]	Real Poperty Rent Expense-SNF-CR		
Subgroup : None			
99-700100	Other Expenses-Rent	399,999.96	99,999.99
Subtotal : None		399,999.96	99,999.99
Total [S3L4.14C1]	Real Poperty Rent Expense-SNF-CR	399,999.96	99,999.99
Group : [CLA-53.01]	LA-Group Health/Life		
Subgroup : None			
10-603100	Nursing-Health Insurance	55,322.57	12,225.75
12-603100	Nursing Admin-Health Insurance	11,612.61	2,025.97
14-603100	Human Resources-Health Insurance	2,496.85	463.45
20-603100	Social Services-Health Insurance	2,550.03	142.09
22-603100	Activities-Health Insurance	2,415.69	501.90
34-603100	Dietary-Health Insurance	8,399.80	1,502.11

40-603100	Maintenance-Health Insurance	3,751.22	800.23
44-603100	Administration-Health Insurance	7,827.97	1,142.74
99-603100	Other Expenses-Health Insurance	(0.01)	0.00
Subtotal : None		94,376.73	18,804.24
Total [CLA-53.01]	LA-Group Health/Life	94,376.73	18,804.24
Group : [CLA-53.03]	LA-Employee Benefits		
Subgroup : None			
10-605100	Nursing-Employee Relations	894.09	586.77
10-606110	Nursing-Pre-Employment Testing	1,993.00	588.00
44-605100	Administration-Employee Relations	5,488.42	161.59
Subtotal : None		8,375.51	1,336.36
Total [CLA-53.03]	LA-Employee Benefits	8,375.51	1,336.36
Group : [CLA-53.04]	LA-Payroll Taxes		
Subgroup : None			
10-601100	Nursing-Payroll Taxes	96,258.48	34,186.23
12-601100	Nursing Admin-Payroll Taxes	20,021.10	5,380.30
14-601100	Human Resources-Payroll Taxes	3,857.28	1,254.29
20-601100	Social Services-Payroll Taxes	4,277.96	357.66
22-601100	Activities-Payroll Taxes	4,348.81	1,411.13
34-601100	Dietary-Payroll Taxes	15,626.74	4,179.70
40-601100	Maintenance-Payroll Taxes	6,336.82	2,070.07
44-601100	Administration-Payroll Taxes	13,928.09	2,751.62
Subtotal : None		164,655.28	51,591.00
Total [CLA-53.04]	LA-Payroll Taxes	164,655.28	51,591.00
Group : [CLA-53.05]	LA-Workers Comp		
Subgroup : None			
10-602100	Nursing-Workers Comp	21,571.93	5,861.86
12-602100	Nursing Admin-Workers Comp	4,449.24	971.32
14-602100	Human Resources-Workers Comp	948.96	222.23
20-602100	Social Services-Workers Comp	947.11	68.12
22-602100	Activities-Workers Comp	914.88	240.68
34-602100	Dietary-Workers Comp	3,269.76	720.18
40-602100	Maintenance-Workers Comp	1,431.40	383.68
44-602100	Administration-Workers Comp	2,935.20	547.91
Subtotal : None		36,468.48	9,015.98
Total [CLA-53.05]	LA-Workers Comp	36,468.48	9,015.98
	NET (INCOME) LOSS	0.00	0.00
	Sum of Account Groups	0.00	0.00

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