

Client: **A813213 - Greenfield Rehabilitation & Nursing Center**  
Engagement: **MD 2022 - Greenfield Rehabilitation & Nursing Center LLC**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	CARE PP-1 12/31/2021	JE Ref #	CAIDJE 12/31/2022	CARE CP 12/31/2022
<b>Group : [1]</b>	<b>Balance Sheet</b>				
<b>Subgroup : None</b>					
00-101765	Cash-Greenfield-Operating	0.00		0.00	741,257.35
00-107000	Cash-PR Rec Clearing	0.00		0.00	(10,190.50)
00-107005	Cash-Petty Cash	0.00		0.00	500.00
00-107010	Cash-Petty Cash-Resident	0.00		0.00	2,000.00
00-108000	Cash-Resident Trust	0.00		0.00	22,973.81
00-110100	A/R- Resident Related	0.00		0.00	964,411.15
00-110230	Refund Clearing	0.00		0.00	37.80
00-110990	Reserve for Bad Debt	0.00		0.00	(119,968.46)
00-110995	Reserve Bad Debt-Prior to Sale	0.00		0.00	9,087.58
00-111100	Third Party Receivable	0.00		0.00	(4,331.00)
00-112100	Other Receivable	0.00		0.00	37,033.89
00-112101	Other Receivable - Owed From Previous	0.00		0.00	103,600.47
00-112102	ACH Clearing	0.00		0.00	20,665.20
00-130100	Prepaid Expenses	0.00		0.00	3,854.62
00-130120	Prepaid Insurance	0.00		0.00	131.80
00-140095	Due From Opco to Propco	0.00		0.00	131,873.01
00-142594	Due From Watertown Propco	0.00		0.00	25,000.00
00-160130	PPE Building Improvement	0.00		0.00	4,579.82
00-160150	PPE Fixed Equipment	0.00		0.00	35,559.25
00-160160	PPE Moveable Equipment	0.00		0.00	15,240.02
00-161130	Accum Depr Building Improvemen	0.00		0.00	(331.08)
00-161150	Accum Depr Fixed Equipment	0.00		0.00	(5,303.00)
00-161160	Accum Depr Moveable Equipment	0.00		0.00	(1,086.27)
00-200100	Accounts Payable	0.00		0.00	(601,619.93)
00-205120	Accrued Expenses	0.00		0.00	(29,593.28)
00-210100	Accrued Payroll	0.00		0.00	(51,873.58)
00-210110	Accrued Payroll Taxes	0.00		0.00	(10,867.72)
00-215110	P/R Withholding-RetirementPlan	0.00		0.00	(434.65)
00-220100	Resident Trust Liability	0.00		0.00	(22,973.81)
00-260000	Due To Opco Facilities	0.00		0.00	(2,988.09)
00-270005	Other Current Liabilities	0.00		0.00	(1,013,364.48)
00-270006	Other Current Liabilities - Owed To Previ	0.00		0.00	(39,593.49)
<b>Subtotal : None</b>		<b>0.00</b>		<b>0.00</b>	<b>203,286.43</b>
<b>Total [1]</b>	<b>Balance Sheet</b>	<b>0.00</b>		<b>0.00</b>	<b>203,286.43</b>
<b>Group : [2]</b>	<b>P &amp; L</b>				
<b>Subgroup : None</b>					
00-501100	Room & Board- Medicaid	0.00		491,069.00	(4,441,781.47)
00-501102	Room & Board-Medicaid-Add On	0.00		0.00	(8,500.00)
00-501109	R&B-Medicaid-Prior Period	0.00		0.00	86,531.47
00-501190	Room & Board-C/A-Medicaid	0.00		0.00	1,689,706.15
00-501199	R&B-C/A-Medicaid-Prior Period	0.00		0.00	(62,581.55)
00-501210	Pharmacy Rx-Medicaid	0.00		0.00	(14,528.19)
00-501220	Pharmacy-OTC-Medicaid	0.00		0.00	(1,279.92)
00-501270	P.T.-Medicaid	0.00		0.00	(30,050.00)
00-501280	O.T.-Medicaid	0.00		0.00	(17,950.00)
00-501290	S.T.-Medicaid	0.00		0.00	(1,300.00)
00-501310	Lab-Medicaid	0.00		0.00	(1,522.28)
00-501320	Diagnostic-Testing-Medicaid	0.00		0.00	(13.01)
00-501990	Ancillary C/A-Medicaid	0.00		0.00	66,643.40
00-501993	Bedhold-Medicaid	0.00		0.00	(62,110.00)
00-501994	Bedhold-C/A-Medicaid	0.00		0.00	43,316.97
00-502100	Room & Board-Medicare	0.00		0.00	(927,274.00)
00-502109	R&B-Medicare-Prior Period	0.00		0.00	25,330.00
00-502190	Room & Board -C/A-Medicare	0.00		0.00	(868,182.24)
00-502199	R&B-C/A-Medicare-Prior Period	0.00		0.00	212,547.75
00-502210	Pharmacy Rx-Medicare	0.00		0.00	(95,361.97)
00-502220	Pharmacy OTC-Medicare	0.00		0.00	(166.24)

00-502270	P.T.- Medicare	0.00	0.00	(272,850.00)
00-502280	O.T.-Medicare	0.00	0.00	(351,300.00)
00-502290	S.T.-Medicare	0.00	0.00	(74,700.00)
00-502310	Lab-Medicare	0.00	0.00	(7,451.00)
00-502320	Diagnostic-Testing-Medicare	0.00	0.00	(924.00)
00-502990	Ancillary C/A-Medicare	0.00	0.00	802,753.21
00-503100	Room & Board-Private	0.00	0.00	(431,840.00)
00-503109	R&B-Private-Prior Period	0.00	0.00	(109,580.00)
00-503210	Pharmacy Rx-Private	0.00	0.00	(11.55)
00-503270	P.T.-Private	0.00	0.00	(300.00)
00-503280	O.T.-Private	0.00	0.00	(450.00)
00-503290	S.T.-Private	0.00	0.00	(300.00)
00-503310	Lab-Private	0.00	0.00	(123.46)
00-503320	Diagnostic-Testing-Private	0.00	0.00	(11.23)
00-503360	Personal Items-Private	0.00	0.00	(105.00)
00-503370	TV/Telephone-Private	0.00	0.00	(6,780.00)
00-504100	Room&Board-Managed Care Levels	0.00	0.00	(263,422.00)
00-504109	R&B-Mang Care Levels-Prior Per	0.00	0.00	41,160.00
00-504190	Room&Board-C/A-Mangd Care Leve	0.00	0.00	33,701.00
00-504199	R&B-C/A/Managed Care Levels-Pr	0.00	0.00	(30,261.00)
00-504210	Pharmacy Rx-Managed Care Level	0.00	0.00	(21,246.06)
00-504220	Pharmacy OTC-Managed Care Leve	0.00	0.00	(7.92)
00-504270	P.T.-Managed Care Levels	0.00	0.00	(63,150.00)
00-504280	O.T.-Managed Care Levels	0.00	0.00	(65,200.00)
00-504290	S.T.-Managed Care Levels	0.00	0.00	(19,850.00)
00-504310	Lab-Managed Care Levels	0.00	0.00	(552.33)
00-504320	Diag Testing-Managed Care Leve	0.00	0.00	(212.00)
00-504990	Ancillary C/A-Mang Care Level	0.00	0.00	170,218.31
00-505109	R&B-Manag Care RUGS-Prior Peri	0.00	0.00	(39,030.00)
00-505199	R&B-C/A-Managed Care RUGS-Prio	0.00	0.00	(23,992.81)
00-505210	Pharmacy Rx-Managed Care RUGS	0.00	0.00	(5,409.01)
00-505220	Pharmacy OTC-Mangd Care RUGS	0.00	0.00	(27.92)
00-505270	P.T.-Managed Care RUGS	0.00	0.00	(34,100.00)
00-505280	O.T.-Managed Care RUGS	0.00	0.00	(35,050.00)
00-505290	S.T.-Managed Care RUGS	0.00	0.00	(12,250.00)
00-505310	Lab-Managed Care RUGS	0.00	0.00	(613.46)
00-505990	Ancillary C/A-Mangd Care RUGS	0.00	0.00	87,450.39
00-508100	Room & Board-Hospice	0.00	0.00	(70,056.00)
00-508190	Room & Board-C/A-Hospice	0.00	0.00	(1,920.00)
00-508199	R&B-C/A-Hospice-PRIOR Period	0.00	0.00	1,838.48
00-512270	P.T.-Medicare B	0.00	0.00	(70,350.00)
00-512280	O.T.-Medicare B	0.00	0.00	(168,600.00)
00-512290	S.T.Medicare B	0.00	0.00	(42,100.00)
00-512990	Ancillary C/A-Medicare B	0.00	0.00	196,910.57
00-513270	P.T.-Managed Care B	0.00	0.00	(38,188.99)
00-513280	O.T.-Managed Care B	0.00	0.00	(41,500.00)
00-513290	S.T.-Managed Care B	0.00	0.00	(10,300.00)
00-513990	Ancillary C/A-Managed Care B	0.00	0.00	59,400.80
00-514100	Room&Board-Mang Care Medicaid	0.00	0.00	(686,790.00)
00-514109	R&B-Manag Care-Medicaid-PP	0.00	0.00	(11,310.00)
00-514190	Room&Board C/A-Man Care Medica	0.00	0.00	262,921.43
00-514199	R&B-C/A-MC-Medicaid-Prior Peri	0.00	0.00	(15,821.05)
00-514210	Pharmacy Rx-Mang Care Medicaid	0.00	0.00	(7,397.40)
00-514220	Pharmacy OTC-Mang Care Medica	0.00	0.00	(399.30)
00-514270	P.T.-Managed Care Medicaid	0.00	0.00	(16,100.00)
00-514280	O.T.-Managed Care Medicaid	0.00	0.00	(20,500.00)
00-514290	S.T.-Managed Care Medicaid	0.00	0.00	(3,150.00)
00-514310	Lab-Managed Care Medicaid	0.00	0.00	(20.00)
00-514320	Diag Test-Mang Care Medicaid	0.00	0.00	(25.00)
00-514990	Ancillary C/A-Mang Care Medica	0.00	0.00	47,591.70
00-540100	Interest Income	0.00	0.00	(281.16)
00-540120	Contributions/Donations	0.00	0.00	(100.00)
00-540137	Vendor Refunds	0.00	0.00	(670.71)
00-540140	Other Non Resident	0.00	0.00	(236,628.29)
10-600107	Nursing-Productive-Unit Manager	0.00	0.00	18,750.00
10-600109	Nursing-Productive-RN	0.00	(119,276.20)	184,664.75
10-600111	Nursing-Productive-LPN	0.00	21,801.00	255,421.95
10-600113	Nursing-Productive-Aide	0.00	0.00	475,149.79

10-600114	Nursing-Productive-Sitter	0.00	0.00	489.06
10-600117	Nursing-Productive-Wound Nurse	0.00	0.00	242.80
10-600207	Nursing-Overtime-Unit Manager	0.00	0.00	1,851.24
10-600209	Nursing-Overtime-RN	0.00	0.00	18,148.86
10-600211	Nursing-Overtime-LPN	0.00	0.00	59,353.76
10-600213	Nursing-Overtime-Aide	0.00	0.00	85,453.20
10-600307	Nursing-Non Productive-Unit Manager	0.00	0.00	1,200.00
10-600309	Nursing-Non Productive-RN	0.00	0.00	24,207.05
10-600311	Nursing-Non Productive-LPN	0.00	0.00	15,646.98
10-600313	Nursing-Non Productive-Aide	0.00	0.00	38,139.21
10-601100	Nursing-Payroll Taxes	0.00	0.00	114,443.67
10-602100	Nursing-Workers Comp	0.00	0.00	19,163.81
10-603100	Nursing-Health Insurance	0.00	0.00	35,454.63
10-606100	Nursing-Recruiting	0.00	0.00	20,701.52
10-606110	Nursing-Pre-Employment Testing	0.00	0.00	3,803.00
10-610100	Nursing-Supplies-Office	0.00	0.00	421.81
10-650100	Nursing-Purchased Services	0.00	834.35	11,136.92
10-650110	Nursing-Purchased Services-Agency RN	0.00	(834.35)	227,902.35
10-650120	Nursing-Purchased Services-Agency LPN	0.00	(50,440.75)	197,952.75
10-650130	Nursing-Purchased Services-Agency Aid	0.00	(55,920.45)	313,984.45
10-650180	Nursing-Medical Director	0.00	0.00	24,000.00
12-600101	Nursing Admin-Productive-Director	0.00	0.00	82,771.15
12-600103	Nursing Admin-Productive-Assist Director	0.00	0.00	8,328.21
12-600116	Nursing Admin-Productive-VP of Clinical	0.00	0.00	21,684.29
12-600119	Nursing Admin-Productive-Assessment (	0.00	0.00	64,749.36
12-600124	Nursing Admin-Productive-Nurse Scheduler	0.00	0.00	8,899.10
12-600179	Nursing Admin-Productive-Reg Allocation	0.00	0.00	28,918.10
12-600224	Nursing Admin-Overtime-Nurse Scheduler	0.00	0.00	13.15
12-600301	Nursing Admin-Non Productive-Director	0.00	0.00	5,676.98
12-600303	Nursing Admin-Non Productive-Assist Director	0.00	0.00	300.00
12-600316	Nursing Admin-Non Productive-VP of Clinical	0.00	0.00	1,035.71
12-600319	Nursing Admin-Non Productive-Assessment	0.00	0.00	3,827.74
12-600324	Nursing Admin-Non Productive-Nurse Scheduler	0.00	0.00	801.53
12-600379	Nursing Admin-Non Productive-Regional	0.00	0.00	37.50
12-601100	Nursing Admin-Payroll Taxes	0.00	0.00	14,777.35
12-602100	Nursing Admin-Workers Comp	0.00	0.00	2,403.25
12-603100	Nursing Admin-Health Insurance	0.00	0.00	4,322.79
12-610180	Nursing Admin-Books/Dues/Subs/Meetings	0.00	0.00	738.44
16-600101	Admissions-Productive-Director	0.00	0.00	25,622.63
16-600201	Admissions-Overtime-Director	0.00	0.00	4,517.12
16-600301	Admissions-Non Productive-Director	0.00	0.00	3,407.21
16-601100	Admissions-Payroll Taxes	0.00	0.00	2,900.84
16-602100	Admissions-Workers Comp	0.00	0.00	640.97
16-603100	Admissions-Health Insurance	0.00	0.00	635.41
16-610260	Admissions-Marketing/Advertising	0.00	0.00	3,363.25
18-650100	Medical Records-Purchased Services	0.00	0.00	300.00
20-600101	Social Services-Productive-Director	0.00	0.00	15,910.00
20-600171	Social Services-Productive-Social Worker	0.00	0.00	5,906.25
20-600271	Social Services-Overtime-Social Worker	0.00	0.00	291.38
20-600301	Social Services-Non Productive-Director	0.00	0.00	222.00
20-601100	Social Services-Payroll Taxes	0.00	0.00	2,635.25
20-602100	Social Services-Workers Comp	0.00	0.00	372.52
20-603100	Social Services-Health Insurance	0.00	0.00	1,035.81
20-610105	Social Services-Supplies-Dept Specific	0.00	0.00	96.23
20-620100	Social Services-Resident Items	0.00	0.00	254.33
20-650100	Social Services-Purchased Services	0.00	0.00	7,020.00
20-650170	Social Services-Geropsych	0.00	0.00	32,407.50
22-600101	Activities-Productive-Director	0.00	0.00	33,096.94
22-600113	Activities-Productive-Aide	0.00	0.00	17,372.40
22-600201	Activities-Overtime-Director	0.00	0.00	2,545.32
22-600213	Activities-Overtime-Aide	0.00	0.00	191.85
22-600301	Activities-Non Productive-Director	0.00	0.00	3,486.25
22-600313	Activities-Non Productive-Aide	0.00	0.00	508.35
22-601100	Activities-Payroll Taxes	0.00	0.00	6,074.57
22-602100	Activities-Workers Comp	0.00	0.00	921.60
22-603100	Activities-Health Insurance	0.00	0.00	1,406.50
22-610105	Activities-Supplies-Dept Specific	0.00	0.00	1,389.25
22-620105	Activities-Entertainment	0.00	0.00	150.00

22-620110	Activities-Special Events	0.00	0.00	685.99
22-650100	Activities-Purchased Services	0.00	0.00	1,520.60
24-610105	Physical Therapy-Supplies-Dept Specific	0.00	0.00	727.88
24-610110	Physical Therapy-Supplies-Minor Equipn	0.00	0.00	794.01
24-650100	Physical Therapy-Purchased Services	0.00	0.00	112,563.07
26-650100	Occupational Therapy-Purchased Servic	0.00	0.00	124,807.51
28-650100	Speech Therapy-Purchased Services	0.00	0.00	54,584.98
30-600143	Respiratory Therapy-Productive Therapi	0.00	0.00	59,884.59
30-600243	Respiratory Therapy-Overtime-Therapist	0.00	0.00	11,315.67
30-600343	Respiratory Therapy-Non Productive-Th	0.00	0.00	5,910.81
30-601100	Respiratory Therapy-Payroll Taxes	0.00	0.00	6,552.97
30-650100	Respiratory Therapy-Purchased Service:	0.00	0.00	4,216.77
3003.3	Resource Income	0.00	(491,069.00)	0.00
32-610105	Other Ancillary Services-Supplies-Dept S	0.00	0.00	(32,467.05)
32-610110	Other Ancillary Services-Supplies-Minor	0.00	0.00	14,276.11
32-610220	Other Ancillary Services-Licenses&Certif	0.00	0.00	180.00
32-620180	Other Ancillary Services-Other Medical E	0.00	0.00	861.68
32-630100	Other Ancillary Services-Enteral Therapy	0.00	0.00	7,199.04
32-630110	Other Ancillary Services-Lab	0.00	0.00	13,054.41
32-630120	Other Ancillary Services-Medical Supplie	0.00	0.00	45,526.20
32-630125	Other Ancillary Services-Incontinence	0.00	0.00	25,259.07
32-630130	Other Ancillary Services-Over The Coun	0.00	0.00	9,598.41
32-630140	Other Ancillary Services-Prescription Dru	0.00	0.00	171,378.43
32-630150	Other Ancillary Services-Oxygen	0.00	0.00	2,300.15
32-630160	Other Ancillary Services-Diagnostic Serv	0.00	0.00	2,130.25
32-630170	Other Ancillary Services-Equipment Ren	0.00	0.00	7,386.47
32-650100	Other Ancillary Services-Purchased Serv	0.00	0.00	2,931.06
32-650190	Other Ancillary Services-Pharmacy Cons	0.00	0.00	5,638.96
33-610110	Transportation-Supplies-Minor Equipmer	0.00	0.00	83.85
33-610205	Transportation-Insurance-Vehicles	0.00	0.00	205.75
33-620120	Transportation-Transportation-Paratrans	0.00	0.00	33,835.82
33-650100	Transportation-Purchased Services	0.00	0.00	121.20
34-600101	Dietary-Productive-Director	0.00	0.00	26,036.00
34-600103	Dietary-Productive-Assist Director	0.00	0.00	12,160.07
34-600113	Dietary-Productive-Aide	0.00	0.00	146,832.42
34-600135	Dietary-Productive Cook	0.00	0.00	74,565.83
34-600139	Dietary-Productive-Dietitian	0.00	0.00	29,417.00
34-600203	Dietary-Overtime-Assistant Director	0.00	0.00	5,819.85
34-600213	Dietary-Overtime-Aide	0.00	0.00	2,994.45
34-600235	Dietary-Overtime-Cook	0.00	0.00	2,283.29
34-600301	Dietary-Non Productive-Director	0.00	0.00	644.00
34-600303	Dietary-Non Productive-Assist Director	0.00	0.00	4,175.79
34-600313	Dietary-Non Productive-Aide	0.00	0.00	7,130.30
34-600335	Dietary-Non Productive-Cook	0.00	0.00	4,191.38
34-600339	Dietary-Non Productive-Dietitian	0.00	0.00	730.00
34-601100	Dietary-Payroll Taxes	0.00	0.00	33,165.80
34-602100	Dietary-Workers Comp	0.00	0.00	5,106.55
34-603100	Dietary-Health Insurance	0.00	0.00	8,796.54
34-610105	Dietary-Supplies-Dept Specific	0.00	0.00	10,419.59
34-610110	Dietary-Supplies-Minor Equipment	0.00	0.00	714.46
34-610240	Dietary-Equipment Rental	0.00	0.00	606.81
34-620140	Dietary-Food	0.00	0.00	81,980.61
34-620142	Dietary-Food-Dairy	0.00	0.00	21,388.97
34-620144	Dietary-Food-Bakery	0.00	0.00	8,589.24
34-620146	Dietary-Food-Meat	0.00	0.00	31,985.88
34-620150	Dietary-Supplements	0.00	0.00	1,998.80
34-620155	Dietary-Supplements-Nursing	0.00	0.00	3,921.39
34-640250	Dietary-Chemicals	0.00	0.00	4,387.98
34-650100	Dietary-Purchased Services	0.00	0.00	414.94
36-600113	Laundry-Productive-Aide	0.00	0.00	39,781.15
36-600213	Laundry-Overtime-Aide	0.00	0.00	4,161.71
36-600313	Laundry-Non Productive-Aide	0.00	0.00	1,271.12
36-601100	Laundry-Payroll Taxes	0.00	0.00	4,777.69
36-602100	Laundry-Workers Comp	0.00	0.00	721.74
36-603100	Laundry-Health Insurance	0.00	0.00	1,130.68
36-610105	Laundry-Supplies-Dept Specific	0.00	0.00	362.61
36-610110	Laundry-Supplies-Minor Equipment	0.00	0.00	309.47
36-640250	Laundry-Chemicals	0.00	0.00	5,132.18

36-640260	Laundry-Linens	0.00	0.00	846.46
38-600101	Housekeeping-Productive-Director	0.00	0.00	28,600.00
38-600113	Housekeeping-Productive-Aide	0.00	0.00	65,266.15
38-600213	Housekeeping-Overtime-Aide	0.00	0.00	2,896.35
38-600301	Housekeeping-Non Productive-Director	0.00	0.00	1,200.00
38-600313	Housekeeping-Non Productive-Aide	0.00	0.00	6,093.81
38-601100	Housekeeping-Payroll Taxes	0.00	0.00	11,815.10
38-602100	Housekeeping-Workers Comp	0.00	0.00	1,568.67
38-603100	Housekeeping-Health Insurance	0.00	0.00	2,801.48
38-610105	Housekeeping-Supplies-Dept Specific	0.00	0.00	9,371.45
38-610110	Housekeeping-Supplies-Minor Equipmer	0.00	0.00	326.41
38-640250	Housekeeping-Chemicals	0.00	0.00	4,301.37
40-600101	Maintenance-Productive-Director	0.00	0.00	14,838.00
40-600137	Maintenance-Productive-Technician	0.00	0.00	12,562.24
40-600201	Maintenance-Overtime-Director	0.00	0.00	204.75
40-600237	Maintenance-Overtime-Technician	0.00	0.00	215.63
40-600301	Maintenance-Non Productive-Director	0.00	0.00	2,087.72
40-600337	Maintenance-Non Productive-Techniciar	0.00	0.00	98.13
40-601100	Maintenance-Payroll Taxes	0.00	0.00	3,319.37
40-602100	Maintenance-Workers Comp	0.00	0.00	489.67
40-603100	Maintenance-Health Insurance	0.00	0.00	869.99
40-605100	Maintenance-Employee Relations	0.00	0.00	240.69
40-610100	Maintenance-Supplies-Office	0.00	0.00	51.93
40-610105	Maintenance-Supplies-Dept Specific	0.00	0.00	9,050.01
40-610110	Maintenance-Supplies-Minor Equipment	0.00	0.00	4,900.55
40-610220	Maintenance-Licenses&Certification	0.00	0.00	90.00
40-640130	Maintenance-Ground Maintenance	0.00	0.00	6,206.00
40-640140	Maintenance-Trash Removal	0.00	0.00	27,101.54
40-640160	Maintenance-Exterminating	0.00	0.00	2,395.21
40-640200	Maintenance-Repairs&Maintenance-Buil	0.00	0.00	11,610.26
40-640210	Maintenance-Repairs&Maintenance-Diet	0.00	0.00	2,548.91
40-640220	Maintenance-Repairs&Maintenance-Lau	0.00	0.00	362.50
40-640240	Maintenance-Repairs&Mainenance-Plurr	0.00	0.00	1,841.28
40-650100	Maintenance-Purchased Services	0.00	0.00	12,717.16
42-640100	Utilities-Electricity	0.00	0.00	66,632.02
42-640110	Utilities-Gas/Oil	0.00	0.00	15,360.61
42-640120	Utilities-Water/Sewer	0.00	0.00	22,032.80
44-600145	Administration-Productive-Administrator	0.00	0.00	82,237.04
44-600149	Administration-Productive-Bus Off Clek	0.00	0.00	50,941.44
44-600169	Administration-Productive-Receptionist//	0.00	0.00	29,533.87
44-600179	Administration-Productive-Reg Allocator	0.00	0.00	24,194.63
44-600269	Administration-Overtime-Receptionist/Ac	0.00	0.00	3,565.13
44-600345	Administration-Non Productive-Administi	0.00	0.00	10,438.80
44-600349	Administration-Non Productive Bus Off C	0.00	0.00	3,965.76
44-600369	Administration-Non Productive-Receptio	0.00	0.00	3,030.71
44-600379	Administration-Non Productive-Regional	0.00	0.00	1,142.86
44-601100	Administration-Payroll Taxes	0.00	0.00	16,771.47
44-602100	Administration-Workers Comp	0.00	0.00	2,790.03
44-603100	Administration-Health Insurance	0.00	0.00	4,740.13
44-605100	Administration-Employee Relations	0.00	0.00	1,827.75
44-606100	Administration-Recruiting	0.00	0.00	7,365.00
44-607120	Administration-Training/Inservices	0.00	0.00	200.00
44-608110	Administration-Travel Allowance	0.00	0.00	6,367.03
44-610100	Administration-Supplies-Office	0.00	0.00	3,275.93
44-610105	Administration-Supplies-Dept Specific	0.00	0.00	3,021.12
44-610110	Administration-Supplies-Minor Equipmer	0.00	0.00	2,070.13
44-610120	Administration-Postage	0.00	0.00	1,310.61
44-610130	Administration-Telephone	0.00	0.00	5,032.05
44-610135	Administration-Cable TV/Internet	0.00	0.00	16,862.68
44-610140	Administration-Payroll Services	0.00	0.00	6,780.43
44-610150	Administration-Accounting/Auditing	0.00	0.00	15,000.00
44-610160	Administration-Legal	0.00	0.00	16,916.58
44-610165	Administration-AR Attorney Fees	0.00	0.00	8,800.75
44-610170	Administration-Bank Service Charges	0.00	0.00	2,662.85
44-610180	Administration-Books/Dues/Subs/Meetin	0.00	0.00	68.50
44-610190	Administration-Insurance-Business	0.00	0.00	60,641.77
44-610195	Administration-Insurance Property	0.00	0.00	13,851.00
44-610200	Administration-Insurance-RT Survey	0.00	0.00	318.20

44-610210	Administration-Computer Maintenance	0.00	0.00	67,908.06
44-610220	Administration-Licenses&Certification	0.00	0.00	6,358.19
44-610230	Administration-Fines/Penalties/Settlemer	0.00	0.00	206.99
44-610240	Administration-Equipment Rental	0.00	0.00	7,637.91
44-650100	Administration-Purchased Services	0.00	0.00	68,354.92
44-650160	Administration-Consulting Fees	0.00	0.00	47,916.59
44-650167	Administration-Financial Services	0.00	0.00	118,525.00
6042.5	LPN PS	0.00	50,440.75	0.00
6052.5	AIDE PS	0.00	55,920.45	0.00
6505.5	MDS/MMQ	0.00	97,475.20	0.00
99-603100	Other Expenses-Health Insurance	0.00	0.00	(0.01)
99-660100	Other Expenses-Bad Debt	0.00	0.00	120,357.76
99-680100	Other Expenses-Bed Tax Assessment	0.00	0.00	378,129.55
99-700100	Other Expenses-Rent	0.00	0.00	336,828.00
99-710100	Other Expenses-Depreciation	0.00	(6,389.27)	6,720.35
99-710101	Equip Depreciation	0.00	6,389.27	0.00
99-720105	Other Expenses-Interest-LOC	0.00	0.00	16,940.05
99-720110	Other Expenses-LOC Fees	0.00	0.00	107.16
99-730110	Other Expenses-Taxes-Other	0.00	0.00	2,317.38
99-730120	Other Expenses-Taxes-Real Estate	0.00	0.00	24,834.20
<b>Subtotal : None</b>		<b>0.00</b>	<b>0.00</b>	<b>(203,286.43)</b>
<b>Total [2]</b>	<b>P &amp; L</b>	<b>0.00</b>	<b>0.00</b>	<b>(203,286.43)</b>
	<b>NET (INCOME) LOSS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Sum of Account Groups</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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Client: **A813213 - Greenfield Rehabilitation & Nursing Center**  
Engagement: **MD 2022 - Greenfield Rehabilitation & Nursing Center LLC**  
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
<b>Group : [S6L1.1C1] Cash and Cash Equivalents</b>			
<b>Subgroup : None</b>			
00-101765	Cash-Greenfield-Operating	741,257.35	0.00
00-107000	Cash-PR Rec Clearing	(10,190.50)	0.00
00-107005	Cash-Petty Cash	500.00	0.00
00-107010	Cash-Petty Cash-Resident	2,000.00	0.00
<b>Subtotal : None</b>		<b>733,566.85</b>	<b>0.00</b>
<b>Total [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>	<b>733,566.85</b>	<b>0.00</b>
<b>Group : [S6L1.5C1] Payer Accounts Receivable</b>			
<b>Subgroup : [S6L1.5C1A] A/ R Self-Pay Patients (Private)</b>			
00-110100	A/R- Resident Related	964,411.15	0.00
<b>Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)</b>		<b>964,411.15</b>	<b>0.00</b>
<b>Total [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>	<b>964,411.15</b>	<b>0.00</b>
<b>Group : [S6L1.6C1] Less Reserve for Bad Debts</b>			
<b>Subgroup : None</b>			
00-110990	Reserve for Bad Debt	(119,968.46)	0.00
00-110995	Reserve Bad Debt-Prior to Sale	9,087.58	0.00
<b>Subtotal : None</b>		<b>(110,880.88)</b>	<b>0.00</b>
<b>Total [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>	<b>(110,880.88)</b>	<b>0.00</b>
<b>Group : [S6L1.8C1] Receivable from Affiliates/Related Parties</b>			
<b>Subgroup : None</b>			
00-140095	Due From Opco to Propco	131,873.01	0.00
00-142594	Due From Watertown Propco	25,000.00	0.00
<b>Subtotal : None</b>		<b>156,873.01</b>	<b>0.00</b>
<b>Total [S6L1.8C1]</b>	<b>Receivable from Affiliates/Related Parties</b>	<b>156,873.01</b>	<b>0.00</b>
<b>Group : [S6L1.11C1] Other Receivables</b>			
<b>Subgroup : None</b>			
00-111100	Third Party Receivable	(4,331.00)	0.00
00-112100	Other Receivable	37,033.89	0.00
00-112101	Other Receivable - Owed From Previous Owner	103,600.47	0.00
<b>Subtotal : None</b>		<b>136,303.36</b>	<b>0.00</b>
<b>Total [S6L1.11C1]</b>	<b>Other Receivables</b>	<b>136,303.36</b>	<b>0.00</b>
<b>Group : [S6L1.15C1] Other Prepaid Expenses</b>			
<b>Subgroup : None</b>			
00-130100	Prepaid Expenses	3,854.62	0.00
00-130120	Prepaid Insurance	131.80	0.00
<b>Subtotal : None</b>		<b>3,986.42</b>	<b>0.00</b>
<b>Total [S6L1.15C1]</b>	<b>Other Prepaid Expenses</b>	<b>3,986.42</b>	<b>0.00</b>
<b>Group : [S6L1.17C1] Other Current Assets</b>			
<b>Subgroup : None</b>			
00-108000	Cash-Resident Trust	22,973.81	0.00
00-110230	Refund Clearing	37.80	0.00
00-112102	ACH Clearing	20,665.20	0.00
00-220100	Resident Trust Liability	(22,973.81)	0.00
<b>Subtotal : None</b>		<b>20,703.00</b>	<b>0.00</b>
<b>Total [S6L1.17C1]</b>	<b>Other Current Assets</b>	<b>20,703.00</b>	<b>0.00</b>
<b>Group : [S6L2.3C1] Improvements - Cost</b>			
<b>Subgroup : [S6L2.3C1A] Building Improvements</b>			
00-160130	PPE Building Improvement	4,579.82	0.00
<b>Subtotal [S6L2.3C1A] Building Improvements</b>		<b>4,579.82</b>	<b>0.00</b>
<b>Subgroup : [S6L2.3C1A/D] Building Improvements</b>			
00-161130	Accum Depr Building Improvem	(331.08)	0.00
<b>Subtotal [S6L2.3C1D] A/D Building Improvements</b>		<b>(331.08)</b>	<b>0.00</b>
<b>Total [S6L2.3C1]</b>	<b>Improvements - Cost</b>	<b>4,248.74</b>	<b>0.00</b>

<b>Group : [S6L2.4C1] Equipment</b>			
<b>Subgroup : [S6L2.4C1] Equipment Cost</b>			
00-160150	PPE Fixed Equipment	35,559.25	0.00
00-160160	PPE Moveable Equipment	15,240.02	0.00
<b>Subtotal [S6L2.4C1A] Equipment Cost</b>		<b>50,799.27</b>	<b>0.00</b>
<b>Subgroup : [S6L2.4C1] A/D Equipment</b>			
00-161150	Accum Depr Fixed Equipment	(5,303.00)	0.00
00-161160	Accum Depr Moveable Equipment	(1,086.27)	0.00
<b>Subtotal [S6L2.4C1b] A/D Equipment</b>		<b>(6,389.27)</b>	<b>0.00</b>
<b>Total [S6L2.4C1] Equipment</b>		<b>44,410.00</b>	<b>0.00</b>
<b>Group : [S6L5.1C1] Trade Payable</b>			
<b>Subgroup : None</b>			
00-200100	Accounts Payable	(601,619.93)	0.00
<b>Subtotal : None</b>		<b>(601,619.93)</b>	<b>0.00</b>
<b>Total [S6L5.1C1] Trade Payable</b>		<b>(601,619.93)</b>	<b>0.00</b>
<b>Group : [S6L5.2C1] Accrued Expenses</b>			
<b>Subgroup : None</b>			
00-205120	Accrued Expenses	(29,593.28)	0.00
<b>Subtotal : None</b>		<b>(29,593.28)</b>	<b>0.00</b>
<b>Total [S6L5.2C1] Accrued Expenses</b>		<b>(29,593.28)</b>	<b>0.00</b>
<b>Group : [S6L5.7C1] Accrued Salaries &amp; Payroll Liabilities</b>			
<b>Subgroup : [S6L5.7C1] Accrued Salaaries</b>			
00-210100	Accrued Payroll	(51,873.58)	0.00
<b>Subtotal [S6L5.7C1A] Accrued Salaaries</b>		<b>(51,873.58)</b>	<b>0.00</b>
<b>Subgroup : [S6L5.7C1] Accrued Pauroll Taxes Payable</b>			
00-210110	Accrued Payroll Taxes	(10,867.72)	0.00
<b>Subtotal [S6L5.7C1C] Accrued Pauroll Taxes Payable</b>		<b>(10,867.72)</b>	<b>0.00</b>
<b>Subgroup : [S6L5.7C1] Other Payroll Liabilities</b>			
00-215110	P/R Withholding-RetirementPlan	(434.65)	0.00
<b>Subtotal [S6L5.7C1D] Other Payroll Liabilities</b>		<b>(434.65)</b>	<b>0.00</b>
<b>Total [S6L5.7C1] Accrued Salaries &amp; Payroll Liabilities</b>		<b>(63,175.95)</b>	<b>0.00</b>
<b>Group : [S6L5.10C1] Other Current Liabilities</b>			
<b>Subgroup : None</b>			
00-270005	Other Current Liabilities	(1,013,364.48)	0.00
00-270006	Other Current Liabilities - Owed To Previous Owner	(39,593.49)	0.00
<b>Subtotal : None</b>		<b>(1,052,957.97)</b>	<b>0.00</b>
<b>Total [S6L5.10C1] Other Current Liabilities</b>		<b>(1,052,957.97)</b>	<b>0.00</b>
<b>Group : [S6L6.2C1] Due to Related Parties, Subsidiaries &amp; Affilates</b>			
<b>Subgroup : None</b>			
00-260000	Due To Opco Facilities	(2,988.09)	0.00
<b>Subtotal : None</b>		<b>(2,988.09)</b>	<b>0.00</b>
<b>Total [S6L6.2C1] Due to Related Parties, Subsidiaries &amp; Affilates</b>		<b>(2,988.09)</b>	<b>0.00</b>
<b>Group : [S2L1.1C1] Private Pay</b>			
<b>Subgroup : None</b>			
00-503100	Room & Board-Private	(431,840.00)	0.00
00-503109	R&B-Private-Prior Period	(109,580.00)	0.00
<b>Subtotal : None</b>		<b>(541,420.00)</b>	<b>0.00</b>
<b>Total [S2L1.1C1] Private Pay</b>		<b>(541,420.00)</b>	<b>0.00</b>
<b>Group : [S2L1.4C1] Medicare-Fee-For-Service</b>			
<b>Subgroup : None</b>			
00-502100	Room & Board-Medicare	(927,274.00)	0.00
00-502109	R&B-Medicare-Prior Period	25,330.00	0.00
00-502190	Room & Board -C/A-Medicare	(868,182.24)	0.00
00-502199	R&B-C/A-Medicare-Prior Period	212,547.75	0.00
<b>Subtotal : None</b>		<b>(1,557,578.49)</b>	<b>0.00</b>
<b>Total [S2L1.4C1] Medicare-Fee-For-Service</b>		<b>(1,557,578.49)</b>	<b>0.00</b>
<b>Group : [S2L1.5C1] Medicare Managed Care (Part C)</b>			
<b>Subgroup : None</b>			
00-504100	Room&Board-Managed Care Levels	(263,422.00)	0.00
00-504109	R&B-Mang Care Levels-Prior Per	41,160.00	0.00

00-504190	Room&Board-C/A-Mangd Care Leve	33,701.00	0.00
00-504199	R&B-C/A/Managed Care Levels-Pr	(30,261.00)	0.00
00-505109	R&B-Manag Care RUGS-Prior Peri	(39,030.00)	0.00
00-505199	R&B-C/A-Managed Care RUGS-Prio	(23,992.81)	0.00
Subtotal : None		(281,844.81)	0.00
Total [S2L1.5C1]		(281,844.81)	0.00
Group : [S2L1.6C1] MassHealth Fee-for-Service			
Subgroup : None			
00-501100	Room & Board- Medicaid	(3,950,712.47)	0.00
00-501102	Room & Board-Medicaid-Add On	(8,500.00)	0.00
00-501109	R&B-Medicaid-Prior Period	86,531.47	0.00
00-501190	Room & Board-C/A-Medicaid	1,689,706.15	0.00
00-501199	R&B-C/A-Medicaid-Prior Period	(62,581.55)	0.00
00-501993	Bedhold-Medicaid	(62,110.00)	0.00
00-501994	Bedhold-C/A-Medicaid	43,316.97	0.00
00-514190	Room&Board C/A-Man Care Medica	262,921.43	0.00
Subtotal : None		(2,001,428.00)	0.00
Total [S2L1.6C1]		(2,001,428.00)	0.00
Group : [S2L1.7C1] MassHealth Managed Care			
Subgroup : None			
00-508100	Room & Board-Hospice	(70,056.00)	0.00
00-508190	Room & Board-C/A-Hospice	(1,920.00)	0.00
00-508199	R&B-C/A-Hospice-PRior Period	1,838.48	0.00
00-514100	Room&Board-Mang Care Medicaid	(686,790.00)	0.00
00-514109	R&B-Manag Care-Medicaid-PP	(11,310.00)	0.00
00-514199	R&B-C/A-MC-Medicaid-Prior Peri	(15,821.05)	0.00
Subtotal : None		(784,058.57)	0.00
Total [S2L1.7C1]		(784,058.57)	0.00
Group : [S2L1.12C1] Medicaid Patient Paid Amount			
Subgroup : None			
3003.3	Resource Income	(491,069.00)	0.00
Subtotal : None		(491,069.00)	0.00
Total [S2L1.12C1]		(491,069.00)	0.00
Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service			
Subgroup : None			
00-501210	Pharmacy Rx-Medicaid	(14,528.19)	0.00
00-501220	Pharmacy-OTC-Medicaid	(1,279.92)	0.00
00-501270	P.T.-Medicaid	(30,050.00)	0.00
00-501280	O.T.-Medicaid	(17,950.00)	0.00
00-501290	S.T.-Medicaid	(1,300.00)	0.00
00-501310	Lab-Medicaid	(1,522.28)	0.00
00-501320	Diagnostic-Testing-Medicaid	(13.01)	0.00
00-501990	Ancillary C/A-Medicaid	66,643.40	0.00
00-502210	Pharmacy Rx-Medicare	(95,361.97)	0.00
00-502220	Pharmacy OTC-Medicare	(166.24)	0.00
00-502270	P.T.- Medicare	(272,850.00)	0.00
00-502280	O.T.-Medicare	(351,300.00)	0.00
00-502290	S.T.-Medicare	(74,700.00)	0.00
00-502310	Lab-Medicare	(7,451.00)	0.00
00-502320	Diagnostic-Testing-Medicare	(924.00)	0.00
00-502990	Ancillary C/A-Medicare	802,753.21	0.00
00-503210	Pharmacy Rx-Private	(11.55)	0.00
00-503270	P.T.-Private	(300.00)	0.00
00-503280	O.T.-Private	(450.00)	0.00
00-503290	S.T.-Private	(300.00)	0.00
00-503310	Lab-Private	(123.46)	0.00
00-503320	Diagnostic-Testing-Private	(11.23)	0.00
00-504210	Pharmacy Rx-Managed Care Level	(21,246.06)	0.00
00-504220	Pharmacy OTC-Managed Care Leve	(7.92)	0.00
00-504270	P.T.-Managed Care Levels	(63,150.00)	0.00
00-504280	O.T.-Managed Care Levels	(65,200.00)	0.00
00-504290	S.T.-Managed Care Levels	(19,850.00)	0.00
00-504310	Lab-Managed Care Levels	(552.33)	0.00
00-504320	Diag Testing-Managed Care Leve	(212.00)	0.00
00-504990	Ancillary C/A-Mang Care Level	170,218.31	0.00
00-505210	Pharmacy Rx-Managed Care RUGS	(5,409.01)	0.00
00-505220	Pharmacy OTC-Mangd Care RUGS	(27.92)	0.00
00-505270	P.T.-Managed Care RUGS	(34,100.00)	0.00
00-505280	O.T.-Managed Care RUGS	(35,050.00)	0.00

00-505290	S.T.-Managed Care RUGS	(12,250.00)	0.00
00-505310	Lab-Managed Care RUGS	(613.46)	0.00
00-505990	Ancillary C/A-Mangd Care RUGS	87,450.39	0.00
00-512270	P.T.-Medicare B	(70,350.00)	0.00
00-512280	O.T.-Medicare B	(168,600.00)	0.00
00-512290	S.T.Medicare B	(42,100.00)	0.00
00-512990	Ancillary C/A-Medicare B	196,910.57	0.00
00-513270	P.T.-Managed Care B	(38,188.99)	0.00
00-513280	O.T.-Managed Care B	(41,500.00)	0.00
00-513290	S.T.-Managed Care B	(10,300.00)	0.00
00-513990	Ancillary C/A-Managed Care B	59,400.80	0.00
00-514210	Pharmacy Rx-Mang Care Medicaid	(7,397.40)	0.00
00-514220	Pharmacy OTC-Mang Care Medical	(399.30)	0.00
00-514270	P.T.-Managed Care Medicaid	(16,100.00)	0.00
00-514280	O.T.-Managed Care Medicaid	(20,500.00)	0.00
00-514290	S.T.-Managed Care Medicaid	(3,150.00)	0.00
00-514310	Lab-Managed Care Medicaid	(20.00)	0.00
00-514320	Diag Test-Mang Care Medicaid	(25.00)	0.00
00-514990	Ancillary C/A-Mang Care Medical	47,591.70	0.00
<b>Subtotal : None</b>		<b>(115,923.86)</b>	<b>0.00</b>
<b>Total [S2L1.4C2]</b>	<b>Ancillary-Medicare Fee-for-Service</b>	<b>(115,923.86)</b>	<b>0.00</b>
<b>Group : [S2L3.2C1]</b>	<b>Endowment &amp; Other Non Recoverable Revenue</b>		
<b>Subgroup : None</b>			
00-540120	Contributions/Donations	(100.00)	0.00
00-540140	Other Non Resident	(236,628.29)	0.00
<b>Subtotal : None</b>		<b>(236,728.29)</b>	<b>0.00</b>
<b>Total [S2L3.2C1]</b>	<b>Endowment &amp; Other Non Recoverable Revenue</b>	<b>(236,728.29)</b>	<b>0.00</b>
<b>Group : [S2L3.7C1]</b>	<b>Interest Income</b>		
<b>Subgroup : None</b>			
00-540100	Interest Income	(281.16)	0.00
<b>Subtotal : None</b>		<b>(281.16)</b>	<b>0.00</b>
<b>Total [S2L3.7C1]</b>	<b>Interest Income</b>	<b>(281.16)</b>	<b>0.00</b>
<b>Group : [S2L3.9C1]</b>	<b>Administrative &amp; General Recoverable Income</b>		
<b>Subgroup : None</b>			
00-503360	Personal Items-Private	(105.00)	0.00
00-503370	TV/Telephone-Private	(6,780.00)	0.00
<b>Subtotal : None</b>		<b>(6,885.00)</b>	<b>0.00</b>
<b>Total [S2L3.9C1]</b>	<b>Administrative &amp; General Recoverable Income</b>	<b>(6,885.00)</b>	<b>0.00</b>
<b>Group : [S2L3.11C1]</b>	<b>Variable Recoverable Income</b>		
<b>Subgroup : None</b>			
00-540137	Vendor Refunds	(670.71)	0.00
<b>Subtotal : None</b>		<b>(670.71)</b>	<b>0.00</b>
<b>Total [S2L3.11C1]</b>	<b>Variable Recoverable Income</b>	<b>(670.71)</b>	<b>0.00</b>
<b>Group : [S3L1.1C1]</b>	<b>Director of Nurses Salary</b>		
<b>Subgroup : None</b>			
12-600101	Nursing Admin-Productive-Director	82,771.15	0.00
12-600301	Nursing Admin-Non Productive-Director	5,676.98	0.00
<b>Subtotal : None</b>		<b>88,448.13</b>	<b>0.00</b>
<b>Total [S3L1.1C1]</b>	<b>Director of Nurses Salary</b>	<b>88,448.13</b>	<b>0.00</b>
<b>Group : [S3L1.7C1]</b>	<b>Registered Nurses Salaries</b>		
<b>Subgroup : None</b>			
10-600107	Nursing-Productive-Unit Manager	18,750.00	0.00
10-600109	Nursing-Productive-RN	65,388.55	0.00
10-600114	Nursing-Productive-Sitter	489.06	0.00
10-600117	Nursing-Productive-Wound Nurse	242.80	0.00
10-600207	Nursing-Overtime-Unit Manager	1,851.24	0.00
10-600209	Nursing-Overtime-RN	18,148.86	0.00
10-600307	Nursing-Non Productive-Unit Manager	1,200.00	0.00
10-600309	Nursing-Non Productive-RN	24,207.05	0.00
12-600103	Nursing Admin-Productive-Assist Director	8,328.21	0.00
12-600116	Nursing Admin-Productive-VP of Clinical	21,684.29	0.00
12-600119	Nursing Admin-Productive-Assessment Coordinator	64,749.36	0.00
12-600124	Nursing Admin-Productive-Nurse Scheduler	8,899.10	0.00
12-600179	Nursing Admin-Productive-Reg Allocation	28,918.10	0.00
12-600224	Nursing Admin-Overtime-Nurse Scheduler	13.15	0.00
12-600303	Nursing Admin-Non Productive-Assist Director	300.00	0.00
12-600316	Nursing Admin-Non Productive-VP of Clinical	1,035.71	0.00

12-600319	Nursing Admin-Non Productive-Assessment Coordi	3,827.74	0.00
12-600324	Nursing Admin-Non Productive-Nurse Scheduler	801.53	0.00
12-600379	Nursing Admin-Non Productive-Regional Allocation	37.50	0.00
Subtotal : None		268,872.25	0.00
Total [S3L1.7C1]	Registered Nurses Salaries	268,872.25	0.00
Group : [S3L1.10C1] Registered Nurses Purchased Service Per Diem			
Subgroup : None			
10-650100	Nursing-Purchased Services	11,971.27	0.00
Subtotal : None		11,971.27	0.00
Total [S3L1.10C1]	Registered Nurses Purchased Service Per Diem	11,971.27	0.00
Group : [S3L1.11C1] Registered Nurses Purchased Service Tempory Agency Staff			
Subgroup : None			
10-650110	Nursing-Purchased Services-Agency RN	227,068.00	0.00
Subtotal : None		227,068.00	0.00
Total [S3L1.11C1]	Registered Nurses Purchased Service Tempory	227,068.00	0.00
Group : [S3L1.12C1] Licensed Practical Nurses Salary			
Subgroup : None			
10-600111	Nursing-Productive-LPN	277,222.95	0.00
10-600211	Nursing-Overtime-LPN	59,353.76	0.00
10-600311	Nursing-Non Productive-LPN	15,646.98	0.00
Subtotal : None		352,223.69	0.00
Total [S3L1.12C1]	Licensed Practical Nurses Salary	352,223.69	0.00
Group : [S3L1.15C1] Licensed Practical Nurses Purchased Service Per Diem			
Subgroup : None			
6042.5	LPN PS	50,440.75	0.00
Subtotal : None		50,440.75	0.00
Total [S3L1.15C1]	Licensed Practical Nurses Purchased Service Per	50,440.75	0.00
Group : [S3L1.16C1] Licensed Practical Nurses Purchased Service Tempory Agency Staff			
Subgroup : None			
10-650120	Nursing-Purchased Services-Agency LPN	147,512.00	0.00
Subtotal : None		147,512.00	0.00
Total [S3L1.16C1]	Licensed Practical Nurses Purchased Service T	147,512.00	0.00
Group : [S3L1.17C1] Certified Nurses Aides Salaries			
Subgroup : None			
10-600113	Nursing-Productive-Aide	475,149.79	0.00
10-600213	Nursing-Overtime-Aide	85,453.20	0.00
10-600313	Nursing-Non Productive-Aide	38,139.21	0.00
Subtotal : None		598,742.20	0.00
Total [S3L1.17C1]	Certified Nurses Aides Salaries	598,742.20	0.00
Group : [S3L1.20C1] Certified Nurses Aides Purchased Service Per Diem			
Subgroup : None			
6052.5	AIDE PS	55,920.45	0.00
Subtotal : None		55,920.45	0.00
Total [S3L1.20C1]	Certified Nurses Aides Purchased Service Per D	55,920.45	0.00
Group : [S3L1.21C1] Certified Nurses Aides Purchased Service Tempory Agency Staff			
Subgroup : None			
10-650130	Nursing-Purchased Services-Agency Aide	258,064.00	0.00
Subtotal : None		258,064.00	0.00
Total [S3L1.21C1]	Certified Nurses Aides Purchased Service Temp	258,064.00	0.00
Group : [S3L2.1C1] Administration Salaries			
Subgroup : [S3L2.1C1A]Administrator Salaries			
44-600145	Administration-Productive-Administrator	82,237.04	0.00
44-600345	Administration-Non Productive-Administrator	10,438.80	0.00
Subtotal [S3L2.1C1A] Administrator Salaries		92,675.84	0.00
Total [S3L2.1C1]		92,675.84	0.00
Group : [S3L2.4C1] Administration Purchased Service			
Subgroup : None			
44-600179	Administration-Productive-Reg Allocation	24,194.63	0.00
44-600379	Administration-Non Productive-Regional Allocation	1,142.86	0.00
44-650100	Administration-Purchased Services	68,354.92	0.00
44-650160	Administration-Consulting Fees	47,916.59	0.00
Subtotal : None		141,609.00	0.00

<b>Total [S3L2.4C1]</b>	<b>Administration Purchased Service</b>	<b>141,609.00</b>	<b>0.00</b>
<b>Group : [S3L2.7C1]</b>	<b>Clerical Staff Salaries</b>		
<b>Subgroup : None</b>			
16-600101	Admissions-Productive-Director	25,622.63	0.00
16-600201	Admissions-Overtime-Director	4,517.12	0.00
16-600301	Admissions-Non Productive-Director	3,407.21	0.00
44-600149	Administration-Productive-Bus Off Clek	50,941.44	0.00
44-600169	Administration-Productive-Receptionist/Admin Assis	29,533.87	0.00
44-600269	Administration-Overtime-Receptionist/Admin Assist	3,565.13	0.00
44-600349	Administration-Non Productive Bus Off Clerk	3,965.76	0.00
44-600369	Administration-Non Productive-Receptionist/Admin	3,030.71	0.00
<b>Subtotal : None</b>		<b>124,583.87</b>	<b>0.00</b>
<b>Total [S3L2.7C1]</b>	<b>Clerical Staff Salaries</b>	<b>124,583.87</b>	<b>0.00</b>
<b>Group : [S3L2.11C1]</b>	<b>Electronic Data Processing, Payroll &amp; Bookkeeping Services</b>		
<b>Subgroup : None</b>			
44-610140	Administration-Payroll Services	6,780.43	0.00
44-650167	Administration-Financial Services	118,525.00	0.00
<b>Subtotal : None</b>		<b>125,305.43</b>	<b>0.00</b>
<b>Total [S3L2.11C1]</b>	<b>Electronic Data Processing, Payroll &amp; Bookkeep</b>	<b>125,305.43</b>	<b>0.00</b>
<b>Group : [S3L2.12C1]</b>	<b>Office Supplies</b>		
<b>Subgroup : None</b>			
44-610100	Administration-Supplies-Office	3,275.93	0.00
44-610105	Administration-Supplies-Dept Specific	3,021.12	0.00
44-610110	Administration-Supplies-Minor Equipment	2,070.13	0.00
44-610120	Administration-Postage	1,310.61	0.00
44-610170	Administration-Bank Service Charges	2,662.85	0.00
44-610210	Administration-Computer Maintenance	67,908.06	0.00
<b>Subtotal : None</b>		<b>80,248.70</b>	<b>0.00</b>
<b>Total [S3L2.12C1]</b>	<b>Office Supplies</b>	<b>80,248.70</b>	<b>0.00</b>
<b>Group : [S3L2.13C1]</b>	<b>Telecommunications (e.g. Internet &amp; Phone)</b>		
<b>Subgroup : None</b>			
44-610130	Administration-Telephone	5,032.05	0.00
44-610135	Administration-Cable TV/Internet	16,862.68	0.00
<b>Subtotal : None</b>		<b>21,894.73</b>	<b>0.00</b>
<b>Total [S3L2.13C1]</b>	<b>Telecommunications (e.g. Internet &amp; Phone)</b>	<b>21,894.73</b>	<b>0.00</b>
<b>Group : [S3L2.15C1]</b>	<b>Travel, Conventions &amp; Meetings</b>		
<b>Subgroup : None</b>			
44-608110	Administration-Travel Allowance	6,367.03	0.00
<b>Subtotal : None</b>		<b>6,367.03</b>	<b>0.00</b>
<b>Total [S3L2.15C1]</b>	<b>Travel, Conventions &amp; Meetings</b>	<b>6,367.03</b>	<b>0.00</b>
<b>Group : [S3L2.16C1]</b>	<b>Advertising: Help Wanted</b>		
<b>Subgroup : None</b>			
10-606100	Nursing-Recruiting	20,701.52	0.00
44-606100	Administration-Recruiting	7,365.00	0.00
<b>Subtotal : None</b>		<b>28,066.52</b>	<b>0.00</b>
<b>Total [S3L2.16C1]</b>	<b>Advertising: Help Wanted</b>	<b>28,066.52</b>	<b>0.00</b>
<b>Group : [S3L2.17C1]</b>	<b>Licenses &amp; Dues: Patient Care Related Portion</b>		
<b>Subgroup : None</b>			
12-610180	Nursing Admin-Books/Dues/Subs/Meetings	738.44	0.00
32-610220	Other Ancillary Services-Licenses&Certification	180.00	0.00
44-610180	Administration-Books/Dues/Subs/Meetings	68.50	0.00
44-610220	Administration-Licenses&Certification	6,358.19	0.00
<b>Subtotal : None</b>		<b>7,345.13</b>	<b>0.00</b>
<b>Total [S3L2.17C1]</b>	<b>Licenses &amp; Dues: Patient Care Related Portion</b>	<b>7,345.13</b>	<b>0.00</b>
<b>Group : [S3L2.18C1]</b>	<b>Continuing Professional Education / Training &amp; Development</b>		
<b>Subgroup : [S3L2.18C</b>	<b>Administration Education / Training</b>		
44-607120	Administration-Training/Inservices	200.00	0.00
<b>Subtotal [S3L2.18C1A</b>	<b>Administration Education / Training</b>	<b>200.00</b>	<b>0.00</b>
<b>Total [S3L2.18C1]</b>	<b>Continuing Professional Education / Training &amp;</b>	<b>200.00</b>	<b>0.00</b>
<b>Group : [S3L2.19C1]</b>	<b>Accounting Services (not related to Appeals)</b>		
<b>Subgroup : None</b>			
44-610150	Administration-Accounting/Auditing	15,000.00	0.00
<b>Subtotal : None</b>		<b>15,000.00</b>	<b>0.00</b>

Total [S3L2.19C1]	Accounting Services (not related to Appeals)	15,000.00	0.00
Group : [S3L2.20C1]	Insurance: Malpractice & General Liability		
Subgroup : None			
44-610190	Administration-Insurance-Business	60,641.77	0.00
44-610200	Administration-Insurance-RT Survey	318.20	0.00
Subtotal : None		60,959.97	0.00
Total [S3L2.20C1]	Insurance: Malpractice & General Liability	60,959.97	0.00
Group : [S3L2.22C1]	Other A & G Expenses		
Subgroup : None			
20-620100	Social Services-Resident Items	254.33	0.00
Subtotal : None		254.33	0.00
Total [S3L2.22C1]	Other A & G Expenses	254.33	0.00
Group : [S3L2B.1C1]	Advertising Marketing		
Subgroup : None			
16-610260	Admissions-Marketing/Advertising	3,363.25	0.00
Subtotal : None		3,363.25	0.00
Total [S3L2B.1C1]	Advertising Marketing	3,363.25	0.00
Group : [S3L2B.6C1]	Legal: Other		
Subgroup : None			
44-610160	Administration-Legal	16,916.58	0.00
44-610165	Administration-AR Attorney Fees	8,800.75	0.00
Subtotal : None		25,717.33	0.00
Total [S3L2B.6C1]	Legal: Other	25,717.33	0.00
Group : [S3L2B.10C1]	Interest on Working Capital		
Subgroup : None			
99-720105	Other Expenses-Interest-LOC	16,940.05	0.00
99-720110	Other Expenses-LOC Fees	107.16	0.00
Subtotal : None		17,047.21	0.00
Total [S3L2B.10C1]	Interest on Working Capital	17,047.21	0.00
Group : [S3L2B.11C1]	Fines, Late Fees, Penalties including Interest		
Subgroup : None			
44-610230	Administration-Fines/Penalties/Settlements	206.99	0.00
Subtotal : None		206.99	0.00
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including Interest	206.99	0.00
Group : [S3L2B.14C1]	Bad Debt Expenses		
Subgroup : None			
99-660100	Other Expenses-Bad Debt	120,357.76	0.00
Subtotal : None		120,357.76	0.00
Total [S3L2B.14C1]	Bad Debt Expenses	120,357.76	0.00
Group : [S3L2B.15C1]	User Fee Assessment		
Subgroup : None			
99-680100	Other Expenses-Bed Tax Assessment	378,129.55	0.00
Subtotal : None		378,129.55	0.00
Total [S3L2B.15C1]	User Fee Assessment	378,129.55	0.00
Group : [S3L3.5C1]	Plant Operations: Salaires		
Subgroup : None			
40-600101	Maintenance-Productive-Director	14,838.00	0.00
40-600137	Maintenance-Productive-Technician	12,562.24	0.00
40-600201	Maintenance-Overtime-Director	204.75	0.00
40-600237	Maintenance-Overtime-Technician	215.63	0.00
40-600301	Maintenance-Non Productive-Director	2,087.72	0.00
40-600337	Maintenance-Non Productive-Technician	98.13	0.00
Subtotal : None		30,006.47	0.00
Total [S3L3.5C1]	Plant Operations: Salaires	30,006.47	0.00
Group : [S3L3.8C1]	Plant Operations: Purchased Service		
Subgroup : None			
40-640130	Maintenance-Ground Maintenance	6,206.00	0.00
40-640140	Maintenance-Trash Removal	27,101.54	0.00
40-640160	Maintenance-Exterminating	2,395.21	0.00
40-650100	Maintenance-Purchased Services	12,717.16	0.00
Subtotal : None		48,419.91	0.00
Total [S3L3.8C1]	Plant Operations: Purchased Service	48,419.91	0.00

<b>Group : [S3L3.9C1]</b>		<b>Plant Operations: Supplies &amp; Expenses</b>	
<b>Subgroup : None</b>			
40-610100	Maintenance-Supplies-Office	51.93	0.00
40-610105	Maintenance-Supplies-Dept Specific	9,050.01	0.00
40-610110	Maintenance-Supplies-Minor Equipment	4,900.55	0.00
40-610220	Maintenance-Licenses&Certification	90.00	0.00
<b>Subtotal : None</b>		<b>14,092.49</b>	<b>0.00</b>
<b>Total [S3L3.9C1]</b>	<b>Plant Operations: Supplies &amp; Expenses</b>	<b>14,092.49</b>	<b>0.00</b>
<b>Group : [S3L3.10C1]</b>		<b>Plant Operatins: Utilities</b>	
<b>Subgroup : None</b>			
42-640100	Utilities-Electricity	66,632.02	0.00
42-640110	Utilities-Gas/Oil	15,360.61	0.00
42-640120	Utilities-Water/Sewer	22,032.80	0.00
<b>Subtotal : None</b>		<b>104,025.43</b>	<b>0.00</b>
<b>Total [S3L3.10C1]</b>	<b>Plant Operatins: Utilities</b>	<b>104,025.43</b>	<b>0.00</b>
<b>Group : [S3L3.11C1]</b>		<b>Plant Operatins: Repairs</b>	
<b>Subgroup : None</b>			
40-640200	Maintenance-Repairs&Maintenance-Building	11,610.26	0.00
40-640210	Maintenance-Repairs&Maintenance-Dietary	2,548.91	0.00
40-640220	Maintenance-Repairs&Maintenance-Laundry	362.50	0.00
40-640240	Maintenance-Repairs&Mainenance-Plumbing	1,841.28	0.00
<b>Subtotal : None</b>		<b>16,362.95</b>	<b>0.00</b>
<b>Total [S3L3.11C1]</b>	<b>Plant Operatins: Repairs</b>	<b>16,362.95</b>	<b>0.00</b>
<b>Group : [S3L3.13C1]</b>		<b>Dietician: Salaries</b>	
<b>Subgroup : None</b>			
34-600139	Dietary-Productive-Dietitian	29,417.00	0.00
34-600339	Dietary-Non Productive-Dietitian	730.00	0.00
<b>Subtotal : None</b>		<b>30,147.00</b>	<b>0.00</b>
<b>Total [S3L3.13C1]</b>	<b>Dietician: Salaries</b>	<b>30,147.00</b>	<b>0.00</b>
<b>Group : [S3L3.18C1]</b>		<b>Dietary: Salaries</b>	
<b>Subgroup : None</b>			
34-600101	Dietary-Productive-Director	26,036.00	0.00
34-600103	Dietary-Productive-Assist Director	12,160.07	0.00
34-600113	Dietary-Productive-Aide	146,832.42	0.00
34-600135	Dietary-Productive Cook	74,565.83	0.00
34-600203	Dietary-Overtime-Assistant Director	5,819.85	0.00
34-600213	Dietary-Overtime-Aide	2,994.45	0.00
34-600235	Dietary-Overtime-Cook	2,283.29	0.00
34-600301	Dietary-Non Productive-Director	644.00	0.00
34-600303	Dietary-Non Productive-Assist Director	4,175.79	0.00
34-600313	Dietary-Non Productive-Aide	7,130.30	0.00
34-600335	Dietary-Non Productive-Cook	4,191.38	0.00
<b>Subtotal : None</b>		<b>286,833.38</b>	<b>0.00</b>
<b>Total [S3L3.18C1]</b>	<b>Dietary: Salaries</b>	<b>286,833.38</b>	<b>0.00</b>
<b>Group : [S3L3.21C1]</b>		<b>Dietary: Food</b>	
<b>Subgroup : None</b>			
34-620140	Dietary-Food	81,980.61	0.00
34-620142	Dietary-Food-Dairy	21,388.97	0.00
34-620144	Dietary-Food-Bakery	8,589.24	0.00
34-620146	Dietary-Food-Meat	31,985.88	0.00
34-620150	Dietary-Supplements	1,998.80	0.00
34-620155	Dietary-Supplements-Nursing	3,921.39	0.00
<b>Subtotal : None</b>		<b>149,864.89</b>	<b>0.00</b>
<b>Total [S3L3.21C1]</b>	<b>Dietary: Food</b>	<b>149,864.89</b>	<b>0.00</b>
<b>Group : [S3L3.22C1]</b>		<b>Dietary: Purchased Service</b>	
<b>Subgroup : None</b>			
34-650100	Dietary-Purchased Services	414.94	0.00
<b>Subtotal : None</b>		<b>414.94</b>	<b>0.00</b>
<b>Total [S3L3.22C1]</b>	<b>Dietary: Purchased Service</b>	<b>414.94</b>	<b>0.00</b>
<b>Group : [S3L3.23C1]</b>		<b>Dietary: Supplies &amp; Expenses</b>	
<b>Subgroup : None</b>			
34-610105	Dietary-Supplies-Dept Specific	10,419.59	0.00
34-610110	Dietary-Supplies-Minor Equipment	714.46	0.00
<b>Subtotal : None</b>		<b>11,134.05</b>	<b>0.00</b>
<b>Total [S3L3.23C1]</b>	<b>Dietary: Supplies &amp; Expenses</b>	<b>11,134.05</b>	<b>0.00</b>



<b>Group : [S3L3.24C1] Housekeeping / Laundry: Salaries</b>			
<b>Subgroup : [S3L3.24C1] Housekeeping Salries</b>			
38-600101	Housekeeping-Productive-Director	28,600.00	0.00
38-600113	Housekeeping-Productive-Aide	65,266.15	0.00
38-600213	Housekeeping-Overtime-Aide	2,896.35	0.00
38-600301	Housekeeping-Non Productive-Director	1,200.00	0.00
38-600313	Housekeeping-Non Productive-Aide	6,093.81	0.00
<b>Subtotal [S3L3.24C1] Housekeeping Salries</b>		<b>104,056.31</b>	<b>0.00</b>
<b>Subgroup : [S3L3.24C1] Laundry Salaries</b>			
36-600113	Laundry-Productive-Aide	39,781.15	0.00
36-600213	Laundry-Overtime-Aide	4,161.71	0.00
36-600313	Laundry-Non Productive-Aide	1,271.12	0.00
<b>Subtotal [S3L3.24C1] Laundry Salaries</b>		<b>45,213.98</b>	<b>0.00</b>
<b>Total [S3L3.24C1] Housekeeping / Laundry: Salaries</b>		<b>149,270.29</b>	<b>0.00</b>
<b>Group : [S3L3.28C1] Housekeeping / Laundry: Supplies &amp; Expense</b>			
<b>Subgroup : [S3L3.28C1] Housekeeping Supplies &amp; Expenses</b>			
38-610105	Housekeeping-Supplies-Dept Specific	9,371.45	0.00
38-610110	Housekeeping-Supplies-Minor Equipment	326.41	0.00
38-640250	Housekeeping-Chemicals	4,301.37	0.00
<b>Subtotal [S3L3.28C1] Housekeeping Supplies &amp; Expenses</b>		<b>13,999.23</b>	<b>0.00</b>
<b>Subgroup : [S3L3.28C1] Laundry Supplies &amp; Expense</b>			
36-610105	Laundry-Supplies-Dept Specific	362.61	0.00
36-610110	Laundry-Supplies-Minor Equipment	309.47	0.00
36-640250	Laundry-Chemicals	5,132.18	0.00
<b>Subtotal [S3L3.28C1] Laundry Supplies &amp; Expense</b>		<b>5,804.26</b>	<b>0.00</b>
<b>Total [S3L3.28C1] Housekeeping / Laundry: Supplies &amp; Expense</b>		<b>19,803.49</b>	<b>0.00</b>
<b>Group : [S3L3.29C1] Housekeepong / Laundry: Linen &amp; Bedding</b>			
<b>Subgroup : None</b>			
36-640260	Laundry-Linens	846.46	0.00
<b>Subtotal : None</b>		<b>846.46</b>	<b>0.00</b>
<b>Total [S3L3.29C1] Housekeepong / Laundry: Linen &amp; Bedding</b>		<b>846.46</b>	<b>0.00</b>
<b>Group : [S3L3.39C1] Unit Clerks &amp; Medical Records: Purchased Service</b>			
<b>Subgroup : None</b>			
18-650100	Medical Records-Purchased Services	300.00	0.00
<b>Subtotal : None</b>		<b>300.00</b>	<b>0.00</b>
<b>Total [S3L3.39C1] Unit Clerks &amp; Medical Records: Purchased Serv</b>		<b>300.00</b>	<b>0.00</b>
<b>Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries</b>			
<b>Subgroup : [S3L3.40C1] MDS Salaries</b>			
6505.5	MDS/MMQ	97,475.20	0.00
<b>Subtotal [S3L3.40C1] MDS Salaries</b>		<b>97,475.20</b>	<b>0.00</b>
<b>Total [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries</b>		<b>97,475.20</b>	<b>0.00</b>
<b>Group : [S3L3.48C1] Social Service Worker: Salaries</b>			
<b>Subgroup : None</b>			
20-600101	Social Services-Productive-Director	15,910.00	0.00
20-600171	Social Services-Productive-Social Worker	5,906.25	0.00
20-600271	Social Services-Overtime-Social Worker	291.38	0.00
20-600301	Social Services-Non Productive-Director	222.00	0.00
<b>Subtotal : None</b>		<b>22,329.63</b>	<b>0.00</b>
<b>Total [S3L3.48C1] Social Service Worker: Salaries</b>		<b>22,329.63</b>	<b>0.00</b>
<b>Group : [S3L3.51C1] Social Service Worker: Purchased Service</b>			
<b>Subgroup : None</b>			
20-650100	Social Services-Purchased Services	7,020.00	0.00
<b>Subtotal : None</b>		<b>7,020.00</b>	<b>0.00</b>
<b>Total [S3L3.51C1] Social Service Worker: Purchased Service</b>		<b>7,020.00</b>	<b>0.00</b>
<b>Group : [S3L3.60C1] Direct Restorative Therapy: Salaries</b>			
<b>Subgroup : None</b>			
30-600143	Respiratory Therapy-Productive Therapist	59,884.59	0.00
30-600243	Respiratory Therapy-Overtime-Therapist	11,315.67	0.00
30-600343	Respiratory Therapy-Non Productive-Therapist	5,910.81	0.00
<b>Subtotal : None</b>		<b>77,111.07</b>	<b>0.00</b>
<b>Total [S3L3.60C1] Direct Restorative Therapy: Salaries</b>		<b>77,111.07</b>	<b>0.00</b>

<b>Group : [S3L3.62C1] Direct Restorative Therapy: Consultants</b>			
<b>Subgroup : None</b>			
24-650100	Physical Therapy-Purchased Services	112,563.07	0.00
26-650100	Occupational Therapy-Purchased Services	124,807.51	0.00
28-650100	Speech Therapy-Purchased Services	54,584.98	0.00
30-650100	Respiratory Therapy-Purchased Services	4,216.77	0.00
32-650100	Other Ancillary Services-Purchased Services	2,931.06	0.00
<b>Subtotal : None</b>		<b>299,103.39</b>	<b>0.00</b>
<b>Total [S3L3.62C1]</b>	<b>Direct Restorative Therapy: Consultants</b>	<b>299,103.39</b>	<b>0.00</b>
<b>Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries</b>			
<b>Subgroup : None</b>			
22-600101	Activities-Productive-Director	33,096.94	0.00
22-600113	Activities-Productive-Aide	17,372.40	0.00
22-600201	Activities-Overtime-Director	2,545.32	0.00
22-600213	Activities-Overtime-Aide	191.85	0.00
22-600301	Activities-Non Productive-Director	3,486.25	0.00
22-600313	Activities-Non Productive-Aide	508.35	0.00
<b>Subtotal : None</b>		<b>57,201.11</b>	<b>0.00</b>
<b>Total [S3L3.64C1]</b>	<b>Recreational Therapy/Activities: Salaries</b>	<b>57,201.11</b>	<b>0.00</b>
<b>Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service</b>			
<b>Subgroup : None</b>			
22-620105	Activities-Entertainment	150.00	0.00
22-620110	Activities-Special Events	685.99	0.00
22-650100	Activities-Purchased Services	1,520.60	0.00
<b>Subtotal : None</b>		<b>2,356.59</b>	<b>0.00</b>
<b>Total [S3L3.67C1]</b>	<b>Recreational Therapy/Activities: Purchased Serv</b>	<b>2,356.59</b>	<b>0.00</b>
<b>Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies &amp; Expenses</b>			
<b>Subgroup : None</b>			
20-610105	Social Services-Supplies-Dept Specific	96.23	0.00
20-650170	Social Services-Geropsych	32,407.50	0.00
22-610105	Activities-Supplies-Dept Specific	1,389.25	0.00
33-610110	Transportation-Supplies-Minor Equipment	83.85	0.00
33-650100	Transportation-Purchased Services	121.20	0.00
<b>Subtotal : None</b>		<b>34,098.03</b>	<b>0.00</b>
<b>Total [S3L3.68C1]</b>	<b>Recreational Therapy/Activities: Supplies &amp; Exp</b>	<b>34,098.03</b>	<b>0.00</b>
<b>Group : [S3L3.78C1] Travel: Motor Vehicle Expense</b>			
<b>Subgroup : None</b>			
33-610205	Transportation-Insurance-Vehicles	205.75	0.00
<b>Subtotal : None</b>		<b>205.75</b>	<b>0.00</b>
<b>Total [S3L3.78C1]</b>	<b>Travel: Motor Vehicle Expense</b>	<b>205.75</b>	<b>0.00</b>
<b>Group : [S3L3.82C1] Physician Services: Medical Director</b>			
<b>Subgroup : None</b>			
10-650180	Nursing-Medical Director	24,000.00	0.00
<b>Subtotal : None</b>		<b>24,000.00</b>	<b>0.00</b>
<b>Total [S3L3.82C1]</b>	<b>Physician Services: Medical Director</b>	<b>24,000.00</b>	<b>0.00</b>
<b>Group : [S3L3.87C1] Legend Drugs</b>			
<b>Subgroup : None</b>			
32-630100	Other Ancillary Services-Enteral Therapy	7,199.04	0.00
32-630110	Other Ancillary Services-Lab	13,054.41	0.00
32-630130	Other Ancillary Services-Over The Counter Drugs	9,598.41	0.00
32-630140	Other Ancillary Services-Prescription Drugs	171,378.43	0.00
32-630150	Other Ancillary Services-Oxygen	2,300.15	0.00
32-630160	Other Ancillary Services-Diagnostic Services	2,130.25	0.00
33-620120	Transportation-Transportation-Paratransit	33,835.82	0.00
34-640250	Dietary-Chemicals	4,387.98	0.00
<b>Subtotal : None</b>		<b>243,884.49</b>	<b>0.00</b>
<b>Total [S3L3.87C1]</b>	<b>Legend Drugs</b>	<b>243,884.49</b>	<b>0.00</b>
<b>Group : [S3L3.89C1] House Supplies Not Resold</b>			
<b>Subgroup : None</b>			
10-610100	Nursing-Supplies-Office	421.81	0.00
24-610105	Physical Therapy-Supplies-Dept Specific	727.88	0.00
24-610110	Physical Therapy-Supplies-Minor Equipment	794.01	0.00
32-610105	Other Ancillary Services-Supplies-Dept Specific	(32,467.05)	0.00
32-610110	Other Ancillary Services-Supplies-Minor Equipment	14,276.11	0.00
32-620180	Other Ancillary Services-Other Medical Expense-Nc	861.68	0.00

32-630120	Other Ancillary Services-Medical Supplies	45,526.20	0.00
32-630125	Other Ancillary Services-Incontinence	25,259.07	0.00
<b>Subtotal : None</b>		<b>55,399.71</b>	<b>0.00</b>
<b>Total [S3L3.89C1]</b>	<b>House Supplies Not Resold</b>	<b>55,399.71</b>	<b>0.00</b>
<b>Group : [S3L3.92C1] Pharmacy Consultant</b>			
<b>Subgroup : None</b>			
32-650190	Other Ancillary Services-Pharmacy Consultant	5,638.96	0.00
<b>Subtotal : None</b>		<b>5,638.96</b>	<b>0.00</b>
<b>Total [S3L3.92C1]</b>	<b>Pharmacy Consultant</b>	<b>5,638.96</b>	<b>0.00</b>
<b>Group : [S3L4.1C1] Depreciaton</b>			
<b>Subgroup : [S3L4.1C1] Improvements Depreciation</b>			
99-710100	Other Expenses-Depreciation	331.08	0.00
<b>Subtotal [S3L4.1C1B] Improvements Depreciation</b>		<b>331.08</b>	<b>0.00</b>
<b>Subgroup : [S3L4.1C1] Equipment Depreciation</b>			
99-710101	Equip Depreciation	6,389.27	0.00
<b>Subtotal [S3L4.1C1C] Equipment Depreciation</b>		<b>6,389.27</b>	<b>0.00</b>
<b>Total [S3L4.1C1]</b>	<b>Depreciaton</b>	<b>6,720.35</b>	<b>0.00</b>
<b>Group : [S3L4.6C1] Building Insurance Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
44-610195	Administration-Insurance Property	13,851.00	0.00
<b>Subtotal : None</b>		<b>13,851.00</b>	<b>0.00</b>
<b>Total [S3L4.6C1]</b>	<b>Building Insurance Expense-SNF-CR</b>	<b>13,851.00</b>	<b>0.00</b>
<b>Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
99-730120	Other Expenses-Taxes-Real Estate	24,834.20	0.00
<b>Subtotal : None</b>		<b>24,834.20</b>	<b>0.00</b>
<b>Total [S3L4.8C1]</b>	<b>Real Estate Tax Expense-SNF-CR</b>	<b>24,834.20</b>	<b>0.00</b>
<b>Group : [S3L4.10C1] Personal Property Tax Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
99-730110	Other Expenses-Taxes-Other	2,317.38	0.00
<b>Subtotal : None</b>		<b>2,317.38</b>	<b>0.00</b>
<b>Total [S3L4.10C1]</b>	<b>Personal Property Tax Expense-SNF-CR</b>	<b>2,317.38</b>	<b>0.00</b>
<b>Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
32-630170	Other Ancillary Services-Equipment Rental-Resider	7,386.47	0.00
34-610240	Dietary-Equipment Rental	606.81	0.00
44-610240	Administration-Equipment Rental	7,637.91	0.00
<b>Subtotal : None</b>		<b>15,631.19</b>	<b>0.00</b>
<b>Total [S3L4.12C1]</b>	<b>Other Fixed Cost Expense-SNF-CR</b>	<b>15,631.19</b>	<b>0.00</b>
<b>Group : [S3L4.14C1] Real Poperty Rent Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
99-700100	Other Expenses-Rent	336,828.00	0.00
<b>Subtotal : None</b>		<b>336,828.00</b>	<b>0.00</b>
<b>Total [S3L4.14C1]</b>	<b>Real Poperty Rent Expense-SNF-CR</b>	<b>336,828.00</b>	<b>0.00</b>
<b>Group : [CLA-53.01] LA-Group Health/Life</b>			
<b>Subgroup : None</b>			
10-603100	Nursing-Health Insurance	35,454.63	0.00
12-603100	Nursing Admin-Health Insurance	4,322.79	0.00
16-603100	Admissions-Health Insurance	635.41	0.00
20-603100	Social Services-Health Insurance	1,035.81	0.00
22-603100	Activities-Health Insurance	1,406.50	0.00
34-603100	Dietary-Health Insurance	8,796.54	0.00
36-603100	Laundry-Health Insurance	1,130.68	0.00
38-603100	Housekeeping-Health Insurance	2,801.48	0.00
40-603100	Maintenance-Health Insurance	869.99	0.00
44-603100	Administration-Health Insurance	4,740.13	0.00
99-603100	Other Expenses-Health Insurance	(0.01)	0.00
<b>Subtotal : None</b>		<b>61,193.95</b>	<b>0.00</b>
<b>Total [CLA-53.01]</b>	<b>LA-Group Health/Life</b>	<b>61,193.95</b>	<b>0.00</b>
<b>Group : [CLA-53.03] LA-Employee Benefits</b>			
<b>Subgroup : None</b>			
10-606110	Nursing-Pre-Employment Testing	3,803.00	0.00

40-605100	Maintenance-Employee Relations	240.69	0.00
44-605100	Administration-Employee Relations	1,827.75	0.00
Subtotal : None		5,871.44	0.00
Total [CLA-53.03] LA-Employee Benefits		5,871.44	0.00
Group : [CLA-53.04] LA-Payroll Taxes			
Subgroup : None			
10-601100	Nursing-Payroll Taxes	114,443.67	0.00
12-601100	Nursing Admin-Payroll Taxes	14,777.35	0.00
16-601100	Admissions-Payroll Taxes	2,900.84	0.00
20-601100	Social Services-Payroll Taxes	2,635.25	0.00
22-601100	Activities-Payroll Taxes	6,074.57	0.00
30-601100	Respiratory Therapy-Payroll Taxes	6,552.97	0.00
34-601100	Dietary-Payroll Taxes	33,165.80	0.00
36-601100	Laundry-Payroll Taxes	4,777.69	0.00
38-601100	Housekeeping-Payroll Taxes	11,815.10	0.00
40-601100	Maintenance-Payroll Taxes	3,319.37	0.00
44-601100	Administration-Payroll Taxes	16,771.47	0.00
Subtotal : None		217,234.08	0.00
Total [CLA-53.04] LA-Payroll Taxes		217,234.08	0.00
Group : [CLA-53.05] LA-Workers Comp			
Subgroup : None			
10-602100	Nursing-Workers Comp	19,163.81	0.00
12-602100	Nursing Admin-Workers Comp	2,403.25	0.00
16-602100	Admissions-Workers Comp	640.97	0.00
20-602100	Social Services-Workers Comp	372.52	0.00
22-602100	Activities-Workers Comp	921.60	0.00
34-602100	Dietary-Workers Comp	5,106.55	0.00
36-602100	Laundry-Workers Comp	721.74	0.00
38-602100	Housekeeping-Workers Comp	1,568.67	0.00
40-602100	Maintenance-Workers Comp	489.67	0.00
44-602100	Administration-Workers Comp	2,790.03	0.00
Subtotal : None		34,178.81	0.00
Total [CLA-53.05] LA-Workers Comp		34,178.81	0.00
NET (INCOME) LOSS		0.00	0.00
Sum of Account Groups		0.00	0.00

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