

Client: **A442751 - Southwood at Norwell Nursing Center Limited Partnership**
Engagement: **MDMC 2022 - Southwood at Norwell Limited Partnership**
Period Ending: **12/31/2022**
Trial Balance: **T01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
Group : [A&L]	Assets and Liabilities					
Subgroup : None						
1010.00	CASH - OPERATING	3,417,696.68	2,480,586.92		0.00	2,480,586.92
1020.00	CASH - PAYROLL ACCOUNT	(0.01)	(0.01)		0.00	(0.01)
1025.00	CASH-ACTIVITY ACCT	5,968.42	1,882.01		0.00	1,882.01
1030.00	CASH ON HAND - PETTY CASH	500.00	500.00		0.00	500.00
1061.00	A/R - PRIVATE	85,960.78	59,205.43		0.00	59,205.43
1061.02	A/R - PRIVATE MED A COINS	6,026.00	8,323.50		0.00	8,323.50
1061.10	A/R - PRIVATE MED B COINS	60.82	427.05		0.00	427.05
1062.00	A/R - MEDICARE PART A	290,774.76	388,778.01		0.00	388,778.01
1063.00	A/R - MASSHEALTH	513,514.05	551,791.57		0.00	551,791.57
1063.02	A/R - MASSHEALTH MED A COINS	16,533.94	6,744.30		0.00	6,744.30
1063.50	A/R - MASSHEALTH PENDING	151,008.28	229,986.12		0.00	229,986.12
1064.00	A/R - MASSHEALTH PAT PD AMT	64,182.86	89,024.02		0.00	89,024.02
1075.10	A/R OTHER MED B COINS	5,131.56	2,684.92		0.00	2,684.92
1080.00	A/R HMO/INSURANCE	44,287.66	14,420.45		0.00	14,420.45
1080.02	A/R CO-INSURANCE	79,950.50	140,429.00		0.00	140,429.00
1084.00	A/R MEDICARE PART B	24,302.83	21,218.27		0.00	21,218.27
1097.00	A/R-HOSPICE	446.00	0.00		0.00	0.00
1120.00	ACCTS RECVBLE OTHER	347,784.02	0.00		0.00	0.00
1140.00	RESERVE FOR BAD DEBTS	(31,865.80)	(59,346.71)		0.00	(59,346.71)
1250.00	PATIENT EXCHANGE	346.51	953.24		0.00	953.24
1280.00	PREPAID INSURANCE	85,308.79	48,446.99		0.00	48,446.99
1300.00	OTHER PREPAID EXPENSES	28,711.38	28,194.39		0.00	28,194.39
1310.00	ESCROW - R.E. TAXES	45,720.76	49,356.36		0.00	49,356.36
1340.00	ESCROW - REPLACEMENT RESERVE	318,219.28	198,309.62		0.00	198,309.62
1350.00	ESCROW - HUD MORTGAGE INSUR	13,004.60	12,985.02		0.00	12,985.02
1360.00	ESCROW - PROPERTY INSURANCE	7,262.29	11,186.26		0.00	11,186.26
1511.00	LAND	1,003,262.60	1,003,262.60		0.00	1,003,262.60
1521.00	BUILDING	6,362,778.61	6,362,778.61		0.00	6,362,778.61
1522.00	ACCUM DEPR - BUILDING	(4,497,519.00)	(4,656,588.00)		0.00	(4,656,588.00)
1611.00	BUILDING IMPROVEMENTS	855,276.47	1,218,903.43		0.00	1,218,903.43
1612.00	ACCUM DEPR - BLDG IMPROV	(394,548.73)	(446,948.83)		0.00	(446,948.83)
1621.00	LAND IMPROVEMENTS	697,162.07	697,162.07		0.00	697,162.07
1622.00	ACCUM DEPN - LAND IMPROVEMENTS	(324,228.06)	(370,704.78)		0.00	(370,704.78)
1631.00	OTHER IMPROVEMENTS	131,941.56	189,210.89		0.00	189,210.89
1632.00	ACCUM DEPR - OTHER IMPRV	(83,416.68)	(86,991.68)		0.00	(86,991.68)
1651.00	EQUIPMENT	1,936,652.11	2,067,179.20		0.00	2,067,179.20
1652.00	ACCUM DEPR - EQUIPMENT	(1,724,890.83)	(1,767,753.11)		0.00	(1,767,753.11)
1661.00	SOFTWARE	57,158.71	57,158.71		0.00	57,158.71
1662.00	ACCUM.DEPRE. SOFTWARE	(57,158.71)	(57,158.71)		0.00	(57,158.71)
1671.00	COMPUTER EQUIPMENT	77,663.70	94,690.39		0.00	94,690.39
1672.00	ACCUM DEPR COMPUTER EQUIPMENT	(56,397.91)	(65,928.85)		0.00	(65,928.85)
1981.00	MORTGAGE ACQUISITION COSTS #2	84,194.95	84,194.95		0.00	84,194.95
1982.00	ACCUM AMORT-MORT ACQ COSTS #2	(34,628.59)	(38,702.54)		0.00	(38,702.54)
2020.00	ACCOUNTS PAYABLE	(201,402.82)	(250,616.47)		0.00	(250,616.47)
2021.00	A/P - SW/QA OPERATIONS INTERCO	(248,806.50)	(150,663.14)		0.00	(150,663.14)
2023.00	A/P - SHG OPERATIONS INTERCO	(78,478.04)	(85,936.63)		0.00	(85,936.63)
2030.00	ACCRUED EXPENSES	(1,251,000.71)	(607,474.98)		0.00	(607,474.98)
2031.00	ACCRUED MANAGEMENT FEES (SHG)	(28,218.10)	(18,338.29)		0.00	(18,338.29)
2116.00	DUE TO/FROM STARR HEALTHGROUP	(415,957.00)	(415,957.00)		0.00	(415,957.00)
2120.00	DUE TO/FROM QUEEN ANNE	220,153.00	220,153.00		0.00	220,153.00
2133.00	MEDICAID SUPPLEMENTAL COVID	0.00	(88,807.23)		0.00	(88,807.23)
2134.00	MEDICARE PROVIDER RELIEF FUND	(567,480.82)	0.00		0.00	0.00
2190.00	ACCRUED SALARIES	(138,979.00)	(175,467.00)		0.00	(175,467.00)
2191.00	ACCRUED BENEFIT TIME	(260,043.15)	(326,964.57)		0.00	(326,964.57)
2214.00	ACCRUED PAYROLL TAXES	(40,476.88)	(50,884.81)		0.00	(50,884.81)
2217.00	401K W/H	0.00	7,843.26		0.00	7,843.26
2270.00	ACCRUED INTEREST PAYABLE	(11,647.67)	(10,866.80)		0.00	(10,866.80)
2290.00	OTHER CURRENT LIABILITIES	(92,797.59)	(188,150.93)		0.00	(188,150.93)
2310.00	FIRST MORTGAGE	(4,135,266.08)	(3,857,970.25)		0.00	(3,857,970.25)
2630.00	PAID IN SURPLUS	0.11	0.11		0.00	0.11
2650.00	RETAINED EARNINGS	1,863,409.50	(1,938,614.48)		0.00	(1,938,614.48)
2651.00	C/Y DISTRIBUTIONS	210,000.00	1,698,000.00		0.00	1,698,000.00
2660.00	PARTNERS' CAPITAL	(575,123.50)	(575,123.50)		0.00	(575,123.50)
Subtotal : None		3,802,023.98	1,754,011.37		0.00	1,754,011.37
Total [A&L] Assets and Liabilities		3,802,023.98	1,754,011.37		0.00	1,754,011.37
Group : [R&E]	Revenues and Expenses					
Subgroup : None						
3003.8	SCO revenue	0.00	0.00		(68,516.00)	(68,516.00)
				CAIDJE - 2	(68,516.00)	
3021.00	PRIVATE REVENUE	(3,582,315.00)	(3,360,145.00)		0.00	(3,360,145.00)
3022.00	REVENUE - MEDICARE A	(1,974,934.44)	(3,890,836.00)		899.00	(3,889,937.00)
				CAIDJE - 2	899.00	
3022.05	Medicare A - 2% Sequestration	(4.73)	55,844.68		0.00	55,844.68
3022.10	REVENUE - MEDICARE ADJUSTMENT	(769,050.16)	(865,773.10)		0.00	(865,773.10)
3023.00	REVENUE - MASSHEALTH	(5,975,897.69)	(7,233,537.12)		1,744,598.00	(5,488,939.12)
				CAIDJE - 2	68,516.00	
				CAIDJE - 2	1,676,082.00	
3024.00	RESOURCE INCOME	0.00	0.00		(1,676,082.00)	(1,676,082.00)
				CAIDJE - 2	(1,676,082.00)	
3029.00	REVENUE - HOSPICE	(15,450.02)	(11,320.00)		0.00	(11,320.00)
3029.10	REVENUE - HOSPICE ADJUSTMENT	6,901.00	4,931.00		0.00	4,931.00
3040.00	REVENUE - HMO/INSURANCE	(53,398.50)	(256,652.50)		160,046.50	(96,606.00)
				CAIDJE - 2	160,046.50	
3040.01	Income - Medicare Managed Care	(40,736.00)	0.00		(899.00)	(899.00)
				CAIDJE - 2	(899.00)	
3040.10	REVENUE - HMO/INSUR ADJUSTMENT	(82,873.00)	23,995.00		(160,046.50)	(136,051.50)
				CAIDJE - 2	(160,046.50)	
3160.00	BAD DEBT RECOVERY	(39,952.23)	(61,121.22)		0.00	(61,121.22)

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		12/31/2021	12/31/2022			12/31/2022
3170.00	REVENUE - PRIOR YEAR RETRO	4,797.93	14,489.01		0.00	14,489.01
3180.00	INTEREST INCOME	(2,752.93)	(8.05)		0.00	(8.05)
3181.00	INTEREST - REPLACEMENT RESERVE	(116.31)	(86.34)		0.00	(86.34)
3190.00	OTHER INCOME	(3,541,578.84)	(1,216,637.66)		1,157,865.00	(58,772.66)
				CAIDJE - 2	1,157,865.00	
3190.5	Stimulus Revenue	0.00	0.00		(1,157,865.00)	(1,157,865.00)
				CAIDJE - 2	(1,157,865.00)	
3725.02	PHARMACY - PART A	(94,743.30)	(117,793.96)		0.00	(117,793.96)
3725.05	PHARMACY - PART B	(3,763.72)	(3,796.46)		0.00	(3,796.46)
3725.08	PHARMACY - HMO/INSURANCE	(5,378.91)	(6,412.11)		0.00	(6,412.11)
3726.02	I V THERAPY - PART A	(17,438.31)	(13,491.87)		0.00	(13,491.87)
3726.08	I V THERAPY - HMO/INSURANCE	(361.74)	(51.58)		0.00	(51.58)
3727.02	MED/SURG SUPPLY - PART A	(521.52)	0.00		0.00	0.00
3727.05	MED/SURG SUPPLY - PART B	0.00	110.85		0.00	110.85
3727.08	MED/SURG SUPPLY - HMO/INSURAN	0.00	(3,759.88)		0.00	(3,759.88)
3730.01	LABORATORY - PRIVATE	(7,315.00)	(7,700.00)		0.00	(7,700.00)
3730.02	LABORATORY - PART A	(21,926.48)	(37,359.84)		0.00	(37,359.84)
3730.05	LABORATORY - PART B	(17,880.00)	0.00		0.00	0.00
3730.08	LABORATORY - HMO/INSURANCE	(935.06)	(2,008.40)		0.00	(2,008.40)
3741.02	DME/CONCENTRATOR - PART A	0.00	(359.64)		0.00	(359.64)
3742.02	PHYSICAL THERAPY - PART A	(591,777.48)	(1,091,619.46)		0.00	(1,091,619.46)
3742.05	PHYSICAL THERAPY - PART B	(92,300.86)	(168,487.25)		0.00	(168,487.25)
3742.08	PHYSICAL THERAPY - HMO/INSURA	(50,640.16)	(101,011.32)		0.00	(101,011.32)
3743.02	OCCUP THERAPY - PART A	(622,628.28)	(1,132,440.40)		0.00	(1,132,440.40)
3743.05	OCCUP THERAPY - PART B	(78,323.30)	(84,104.10)		0.00	(84,104.10)
3743.08	OCCUP THERAPY - HMO/INSURANCE	(55,361.49)	(91,284.98)		0.00	(91,284.98)
3744.02	SPEECH THERAPY - PART A	(58,465.44)	(187,634.66)		0.00	(187,634.66)
3744.05	SPEECH THERAPY - PART B	(29,633.40)	(46,426.72)		0.00	(46,426.72)
3744.08	SPEECH THERAPY - HMO/INSURANCE	(7,151.84)	(5,532.24)		0.00	(5,532.24)
3751.02	RADIOLOGY/X-RAY - PART A	(7,999.23)	(11,111.63)		0.00	(11,111.63)
3751.08	RADIOLOGY/X-RAY - HMO/INSURAN	(762.66)	(499.39)		0.00	(499.39)
3801.00	CONTRACTUAL ADJ - PRIVATE	9.23	20.78		0.00	20.78
3802.00	CONTRACTUAL ADJ - PART A	1,415,718.35	2,591,932.97		0.00	2,591,932.97
3803.00	CONTRACT ADJ - M/CAID USER FEE	767,330.54	819,536.52		0.00	819,536.52
3803.01	CONTRACT ADJ - M/CAID	0.00	0.78		0.00	0.78
3804.00	CONTRACT ADJ - HOSPICE	(0.02)	0.00		0.00	0.00
3805.00	CONTRACT ADJ - PART B	120,595.38	186,725.47		0.00	186,725.47
3805.10	C/A - Med B - 2% Sequestration	0.00	1,172.76		0.00	1,172.76
3808.00	CONTRACT ADJ - HMO/INSURAN	105,800.07	198,324.70		0.00	198,324.70
4110.00	SALARY - ADMINISTRATOR	210,873.64	256,373.52		0.00	256,373.52
4140.00	SALARIES - CLERICAL	146,005.28	152,845.18		0.00	152,845.18
4141.00	ALLOCATED CLERICAL SALARIES	128,027.31	144,564.64		0.00	144,564.64
4150.00	PAYROLL SERVICES	35,454.86	39,986.15		0.00	39,986.15
4152.00	COMPUTER EXPENSES	111,592.29	130,713.28		0.00	130,713.28
4160.00	MANAGEMENT FEES	607,070.14	782,108.34		0.00	782,108.34
4247.00	CREDIT CARD PROCESSING FEE	774.68	2,876.82		0.00	2,876.82
4248.00	BANK CHARGES	61.46	59.66		0.00	59.66
4249.00	POSTAGE	3,104.59	2,762.36		0.00	2,762.36
4250.00	OFFICE SUPPLIES & EXPENSE	45,984.16	43,217.07		0.00	43,217.07
4251.00	PROFESSIONAL SERVICES	121,000.24	18,750.25		0.00	18,750.25
4252.00	TUITION & EDUCATION	2,530.00	1,055.00		0.00	1,055.00
4254.00	SALES TAX - REMITTABLE	2,495.66	1,848.14		0.00	1,848.14
4256.00	EMPLOYEE EDUCATION	126.00	58.33		0.00	58.33
4257.00	LATE CHARGES	698.90	0.00		0.00	0.00
4258.00	FINES & PENALTIES	7,557.00	12,600.00		0.00	12,600.00
4259.00	MISCELLANEOUS EXPENSE	18,776.07	3,195.31		0.00	3,195.31
4261.00	TELEPHONE	43,166.17	46,886.68		0.00	46,886.68
4262.00	DIRECTORY ADVERTISING	6,405.51	6,943.28		0.00	6,943.28
4275.00	MOTOR VEHICLE EXPENSE	5,812.36	1,818.01		0.00	1,818.01
4295.00	ADVERTISING - HELP WANTED	21,089.77	21,089.46		0.00	21,089.46
4298.00	ADVERTISING - PROMOTIONAL	7,181.87	34,372.49		0.00	34,372.49
4301.00	LICNSES, SUBSCR & DUES - PT R	12,416.20	18,451.61		0.00	18,451.61
4302.00	LICNSES, SUBSCR & DUES - NON	8,503.27	823.38		0.00	823.38
4306.20	ADMIN EDUCATION	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
4329.02	oth ben don	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
4331.00	LOST ITEMS - RESIDENT	490.82	8,073.70		0.00	8,073.70
4333.00	EMPLOYEE BENEFITS - OTHER	19,419.49	14,642.79		0.00	14,642.79
				CAIDJE - 3	(0.00)	
4334.00	401K MATCH EXPENSE	14,649.26	21,273.98		0.00	21,273.98
				CAIDJE - 3	(0.00)	
4334.01	PENSION-DON	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
4334.04	PENSION - ADMINISTRATOR	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
4335.00	401K ADMINISTRATION FEES	300.00	1,200.00		0.00	1,200.00
4360.00	ACCOUNTING OTHER	46,345.77	32,848.11		0.00	32,848.11
4372.00	LEGAL - COLLECTIONS	0.00	3,711.14		0.00	3,711.14
4400.00	PAYROLL TAXES - ACCRD	14,164.99	10,407.93		0.00	10,407.93
4400.03	EMPLOYER FICA	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
4400.11	ALLOCATED ADMIN P/R TAXES	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
4400.41	ALLOCATED P/R TAXES - DON	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
4401.00	FUTA TAX	6,911.29	8,048.19		0.00	8,048.19
4402.00	EMPLOYER MEDICARE	84,759.67	111,336.04		0.00	111,336.04
4403.00	EMPLOYER FICA	358,981.39	469,203.30		0.00	469,203.30
4404.00	MUTA EXPENSE	85,740.94	89,747.09		0.00	89,747.09
4405.00	MASS. HEALTH INS. TAX	31,201.76	36,348.48		0.00	36,348.48
4409.00	SALARY ALLOCATION - P/R TAXES	8,245.96	4,082.48		0.00	4,082.48

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4412.00	VISION CARE	415.67	807.20		0.00	807.20
4413.00	MEDICAL FLEX SPENDING	17,268.13	51,347.73		0.00	51,347.73
4413.01	Admin Health Insur	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
4415.00	GROUP HEALTH INSURANCE	274,853.69	364,390.34		0.00	364,390.34
				CAIDJE - 3	(0.00)	
4415.01	GROUP HEALTH-DON	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
4416.00	GROUP DENTAL	2,559.42	8,412.40		0.00	8,412.40
4418.00	GROUP DISA/LIFE INSURANCE	1,837.90	1,616.58		0.00	1,616.58
4420.00	INSURANCE - OTHER	5,602.95	9,783.35		0.00	9,783.35
4420.01	W/C DON	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
4420.03	W/C NON NSG	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
4420.04	W/C - ADMIN	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
4422.00	INSURANCE - MALPRACTICE	283,346.40	325,774.22		0.00	325,774.22
4425.00	INSURANCE - WORKERS COMP	191,237.00	144,358.00		0.00	144,358.00
4437.00	INTEREST - WORKING CAPITAL	31,466.19	10,747.80		0.00	10,747.80
4510.00	REAL ESTATE TAXES	156,440.71	146,664.79		0.00	146,664.79
4511.00	PERSONAL PROPERTY TAXES	1,063.89	2,914.75		0.00	2,914.75
4520.00	INTEREST - 1ST MORTGAGE	143,949.66	134,659.70		0.00	134,659.70
4522.00	MORTGAGE INSURANCE PREMIUMS	23,417.71	21,916.03		0.00	21,916.03
4528.00	AMORT OF MORTGAGE ACQ COSTS	4,073.95	4,073.95		0.00	4,073.95
4538.00	RENT - OTHER	28,253.10	30,358.54		0.00	30,358.54
4550.00	DEPRECIATION - BUILDING	159,069.00	159,069.00		0.00	159,069.00
4555.00	DEPRECIATION - LAND IMPROVE.	46,476.72	46,476.72		0.00	46,476.72
4560.00	DEPRECIATION - BLDG IMPROVE.	35,575.02	52,400.10		0.00	52,400.10
4568.00	DEPRECIATION - OTHER IMPROVMTS	2,208.36	3,575.00		0.00	3,575.00
4570.00	DEPRECIATION - EQUIPMENT	45,739.67	42,862.28		0.00	42,862.28
4571.00	DEPRECIATION - COMPUTER EQUIP	9,446.56	9,530.94		0.00	9,530.94
4575.00	DEPRECIATION - SOFTWARE	155.97	0.00		0.00	0.00
4590.00	INSURANCE - BLDG & EQUIP	18,264.15	21,212.75		0.00	21,212.75
5105.00	SALARIES - PLANT	94,553.96	129,794.87		0.00	129,794.87
5110.00	PURCHASED SERVICE - PLANT	209,245.08	178,102.39		0.00	178,102.39
5115.00	SUPPLIES & EXPENSE - PLANT	71,989.50	101,015.90		0.00	101,015.90
5116.00	RUBBISH REMOVAL	47,333.01	52,845.74		0.00	52,845.74
5117.00	MEDICAL WASTE DISPOSAL	450.00	530.00		0.00	530.00
5120.00	UTILITIES - OTHER	22,719.33	23,879.01		0.00	23,879.01
5121.00	ELECTRICITY	128,483.83	127,501.72		0.00	127,501.72
5122.00	WATER AND SEWERAGE	28,368.69	25,344.32		0.00	25,344.32
5124.00	GAS	53,160.27	55,480.83		0.00	55,480.83
5205.00	SALARIES - DIETARY	446,132.06	498,075.22		0.00	498,075.22
5220.00	DIETARY - FOOD	328,543.66	441,135.57		0.00	441,135.57
5231.00	SALARIES - DIETICIAN	65,270.42	108,193.83		0.00	108,193.83
5232.00	ALLOC DIETICIAN SALARY	(24,047.89)	(47,046.81)		0.00	(47,046.81)
5235.00	DIETARY SUPPLIES & EXPENSE	36,747.14	67,154.37		0.00	67,154.37
5310.00	SALARIES - LAUNDRY	125,103.45	138,590.58		0.00	138,590.58
5320.00	PURCHASE SERVICE - LAUNDRY	509.44	921.63		0.00	921.63
5330.00	SUPPLIES & EXPENSE - LAUNDRY	0.00	1,180.40		0.00	1,180.40
5340.00	LINEN & BEDDING - LAUNDRY	8,968.02	12,002.55		0.00	12,002.55
5410.00	SALARIES - HOUSEKEEPING	280,906.88	388,542.74		0.00	388,542.74
5415.00	PURCHASED SERV - HOUSEKEEPING	0.00	657.63		0.00	657.63
5420.00	SUPP & EXP - HOUSEKEEPING	61,452.14	77,961.49		0.00	77,961.49
6020.00	SALARY - DIRECTOR OF NURSING	144,710.38	152,837.60		0.00	152,837.60
6021.00	SALARIES - ASST DIR NURSING	124,412.14	141,139.13		0.00	141,139.13
6022.01	SALARY - NSG SUPV RN - BUTTONW	83,429.86	28,982.36		0.00	28,982.36
6025.01	SALARY - UNIT MGR BUTTONWOOD	8,683.37	71,447.37		0.00	71,447.37
6025.02	SALARY - UNIT MGR LAURELWOOD	81,542.58	95,058.42		0.00	95,058.42
6025.03	SALARY - UNIT MGR ROSEWOOD	85,561.39	107,692.43		0.00	107,692.43
6030.00	SALARIES - R.N.	122,787.72	137,574.70		0.00	137,574.70
6030.01	SALARIES RNS BUTTONWOOD	317,996.90	294,923.02		0.00	294,923.02
6030.02	SALARIES RNS LAURELWOOD	55,243.30	78,238.12		0.00	78,238.12
6030.03	SALARIES RNS ROSEWOOD	276,669.51	356,642.84		0.00	356,642.84
6035.00	PURCHASED SERVICE - RNS	0.00	7,370.05		0.00	7,370.05
6040.00	SALARIES - LPNS	40,480.01	7,318.71		0.00	7,318.71
6040.01	SALARIES LPNS BUTTONWOOD	442,627.91	579,906.82		0.00	579,906.82
6040.02	SALARIES LPNS LAURELWOOD	507,969.77	586,339.42		0.00	586,339.42
6040.03	SALARIES LPNS ROSEWOOD	175,533.90	171,697.69		0.00	171,697.69
6045.00	PURCHASED SERVICE - LPNS	424.16	5,427.22		0.00	5,427.22
6050.00	SALARY - CNAS	130,574.77	229,859.55		0.00	229,859.55
6050.01	SALARIES CNAS BUTTONWOOD	637,146.71	856,492.30		0.00	856,492.30
6050.02	SALARIES CNAS LAURELWOOD	606,747.02	735,215.69		0.00	735,215.69
6050.03	SALARIES CNAS ROSEWOOD	186,551.53	476,461.96		0.00	476,461.96
6052.01	RESIDENT CARE ASSTS BUTTONWOOD	138,593.31	337,618.01		0.00	337,618.01
6052.02	RESIDENT CARE ASSTS LAURELWOOD	56,964.23	146,575.63		0.00	146,575.63
6052.03	RESIDENT CARE ASSTS ROSEWOOD	42,540.52	67,129.73		0.00	67,129.73
6055.00	PURCHASED SERVICE - CNAS	1,977.83	4,778.78		0.00	4,778.78
6504.00	SALARIES - STAFF DEVELOPMENT	4,661.35	0.00		0.00	0.00
6505.00	SALARIES - MEDICAL RECORDS	18,307.49	0.00		0.00	0.00
6506.00	SALARIES - MMQ/MDS EVAL. NURSE	140,476.31	228,304.86		0.00	228,304.86
6508.00	ALLOC.MMQ/STAFF DEV.SALARIES	8,684.02	(16,900.26)		0.00	(16,900.26)
6511.00	MEDICAL DIRECTOR	30,000.00	30,000.00		0.00	30,000.00
6522.00	SUPPLIES & EXPENSE - NURSING	503,821.95	368,141.40		0.00	368,141.40
6530.00	PHARMACY CONSULTANT	12,121.12	14,106.28		0.00	14,106.28
6535.00	MEDICAL RECORDS CONSULT	1,098.00	979.00		0.00	979.00
6810.00	SALARIES - SOCIAL SERVICE	86,417.02	104,698.29		0.00	104,698.29
6811.00	SALARY ALLOC - SOCIAL SERVICES	17,298.95	9,770.72		0.00	9,770.72
6830.00	PURCH SERV - SOCIAL SERVICE	10,114.50	18,671.25		0.00	18,671.25
6880.00	ADMISSION SALARIES	97,561.93	126,765.63		0.00	126,765.63
6881.00	ALLOC ADMISSIONS	3,867.21	(7,054.91)		0.00	(7,054.91)

Client: **A442751 - Southwood at Norwell Nursing Center Limited Partnership**
Engagement: **MDMC 2022 - Southwood at Norwell Limited Partnership**
Period Ending: **12/31/2022**
Trial Balance: **T01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
7021.00	SALARIES - ACTIVITIES	172,546.83	212,217.43		0.00	212,217.43
7021.50	PAYROLL ALLOC - ACTIVITIES	(6,332.48)	(19,729.97)		0.00	(19,729.97)
7022.00	PURCHASED SERVICE - ACTIVIITES	20,680.33	27,716.00		0.00	27,716.00
7023.00	SUPPLIES & EXPENSE - ACTIVITY	16,215.50	16,554.52		0.00	16,554.52
7630.00	PSYCHIATRIC CONSULTANT	0.00	150.00		0.00	150.00
7800.02	ANCILLARY OTHER - PART A	1,481.58	2,970.36		0.00	2,970.36
7825.01	PHARMACY - PRIVATE	0.00	979.53		0.00	979.53
7825.02	PHARMACY - PART A	106,433.31	124,193.97		0.00	124,193.97
7825.03	PHARMACY - M/CAID	2,414.41	9,198.88		0.00	9,198.88
7825.08	PHARMACY - HMO/INSURANCE	5,998.08	4,575.37		0.00	4,575.37
7825.09	PHARMACY - HOSPICE	1,337.46	33.94		0.00	33.94
7826.02	I V THERAPY - PART A	17,582.94	13,353.01		0.00	13,353.01
7826.08	I V THERAPY - HMO/INSURANCE	361.74	61.32		0.00	61.32
7827.02	MED/SURG SUPPLY - PART A	1,208.42	1,246.84		0.00	1,246.84
7827.08	MED/SURG SUPPLY - HMO/INSURAN	0.00	4,271.46		0.00	4,271.46
7829.02	DME/CONCENTRATOR - PART A	0.00	359.64		0.00	359.64
7830.02	LABORATORY - PART A	22,009.56	37,343.31		0.00	37,343.31
7830.03	LABORATORY - M/CAID	0.00	129.55		0.00	129.55
7830.05	LABORATORY - PART B	0.00	887.20		0.00	887.20
7830.08	LABORATORY - HMO/INSURANCE	851.98	3,471.44		0.00	3,471.44
7832.02	RADIOLOGY - PART A	8,687.30	11,934.67		0.00	11,934.67
7832.03	RADIOLOGY - M/CAID	0.00	261.15		0.00	261.15
7832.08	RADIOLOGY - HMO/INSURANCE	762.66	499.39		0.00	499.39
7842.02	PHYSICAL THERAPY - PART A	130,535.28	249,918.48		0.00	249,918.48
7842.05	PHYSICAL THERAPY - PART B	30,123.21	62,830.74		0.00	62,830.74
7842.08	PHYSICAL THERAPY - HMO/INSURA	12,760.20	17,525.16		0.00	17,525.16
7843.02	OCCUP THERAPY - PART A	130,705.92	253,469.90		0.00	253,469.90
7843.05	OCCUP THERAPY - PART B	23,703.17	25,374.43		0.00	25,374.43
7843.08	OCCUP THERAPY - HMO/INSURANCE	13,400.64	16,176.24		0.00	16,176.24
7844.01	SPEECH THERAPY - PRIVATE	0.00	129.60		0.00	129.60
7844.02	SPEECH THERAPY - PART A	11,826.18	39,019.96		0.00	39,019.96
7844.05	SPEECH THERAPY - PART B	11,369.22	18,020.85		0.00	18,020.85
7844.08	SPEECH THERAPY - HMO/INSURANCE	1,879.20	3,007.80		0.00	3,007.80
7953.02	AMBULANCE/TRANSPORT - PART A	3,346.70	13,272.19		0.00	13,272.19
8010.00	BAD DEBTS	(10,826.02)	143,134.48		0.00	143,134.48
Subtotal : None		(3,802,023.98)	(1,754,011.37)		0.00	(1,754,011.37)
Total [R&E] Revenues and Expenses		(3,802,023.98)	(1,754,011.37)		0.00	(1,754,011.37)
Sum of Account Groups		0.00	0.00		0.00	0.00

Tickmarks

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Client: **A442751 - Southwood at Norwell Nursing Center Limited Partnership**
Engagement: **MDMC 2022 - Southwood at Norwell Limited Partnership**
Period Ending: **12/31/2022**
Trial Balance: **T01 - Master TB**
Workpaper: **T:02 - SNF-CR Groupings**

Account	Description	CAID 12/31/2022	PP-1 12/31/2021
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
1010.00	CASH - OPERATING	2,480,586.92	3,417,696.68
1020.00	CASH - PAYROLL ACCOUNT	(0.01)	(0.01)
1025.00	CASH-ACTIVITY ACCT	1,882.01	5,968.42
1030.00	CASH ON HAND - PETTY CASH	500.00	500.00
Subtotal : None		2,482,968.92	3,424,165.09
Total [S6L1.1C1]	Cash and Cash Equivalents	2,482,968.92	3,424,165.09
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A]	A/ R Self-Pay Patients (Private)		
1061.00	A/R - PRIVATE	59,205.43	85,960.78
1061.02	A/R - PRIVATE MED A COINS	8,323.50	6,026.00
1061.10	A/R - PRIVATE MED B COINS	427.05	60.82
1064.00	A/R - MASSHEALTH PAT PD AMT	89,024.02	64,182.86
Subtotal [S6L1.5C1A]	A/ R Self-Pay Patients (Private)	156,980.00	156,230.46
Subgroup : [S6L1.5C1A/R]	Managed Care Patients (Private)		
1080.00	A/R HMO/INSURANCE	14,420.45	44,287.66
Subtotal [S6L1.5C1B]	A/R Managed Care Patients (Private)	14,420.45	44,287.66
Subgroup : [S6L1.5C1A/r]	Medicare Non Managed Care		
1062.00	A/R - MEDICARE PART A	388,778.01	290,774.76
1075.10	A/R OTHER MED B COINS	2,684.92	5,131.56
1084.00	A/R MEDICARE PART B	21,218.27	24,302.83
Subtotal [S6L1.5C1D]	A/r Medicare Non Managed Care	412,681.20	320,209.15
Subgroup : [S6L1.5C1A/R]	Mass Medicaid Non Managed Care		
1063.00	A/R - MASSHEALTH	551,791.57	513,514.05
1063.02	A/R - MASSHEALTH MED A COINS	6,744.30	16,533.94
1063.50	A/R - MASSHEALTH PENDING	229,986.12	151,008.28
1080.02	A/R CO-INSURANCE	140,429.00	79,950.50
1097.00	A/R-HOSPICE	0.00	446.00
Subtotal [S6L1.5C1F]	A/R Mass Medicaid Non Managed Care	928,950.99	761,452.77
Total [S6L1.5C1]	Payer Accounts Receivable	1,513,032.64	1,282,180.04
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
1140.00	RESERVE FOR BAD DEBTS	(59,346.71)	(31,865.80)
Subtotal : None		(59,346.71)	(31,865.80)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(59,346.71)	(31,865.80)
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			
1120.00	ACCTS RECVBLE OTHER	0.00	347,784.02
1250.00	PATIENT EXCHANGE	953.24	346.51
Subtotal : None		953.24	348,130.53
Total [S6L1.11C1]	Other Receivables	953.24	348,130.53

Group : [S6L1.13C1] Prepaid Insurance

Subgroup : None

1280.00	PREPAID INSURANCE	48,446.99	85,308.79
Subtotal : None		48,446.99	85,308.79
Total [S6L1.13C1]	Prepaid Insurance	48,446.99	85,308.79

Group : [S6L1.15C1] Other Prepaid Expenses

Subgroup : None

1300.00	OTHER PREPAID EXPENSES	28,194.39	28,711.38
Subtotal : None		28,194.39	28,711.38
Total [S6L1.15C1]	Other Prepaid Expenses	28,194.39	28,711.38

Group : [S6L1.17C1] Other Current Assets

Subgroup : None

1310.00	ESCROW - R.E. TAXES	49,356.36	45,720.76
1340.00	ESCROW - REPLACEMENT RESERVE	198,309.62	318,219.28
1350.00	ESCROW - HUD MORTGAGE INSUR	12,985.02	13,004.60
1360.00	ESCROW - PROPERTY INSURANCE	11,186.26	7,262.29
Subtotal : None		271,837.26	384,206.93
Total [S6L1.17C1]	Other Current Assets	271,837.26	384,206.93

Group : [S6L2.1C1] Land

Subgroup : None

1511.00	LAND	1,003,262.60	1,003,262.60
Subtotal : None		1,003,262.60	1,003,262.60
Total [S6L2.1C1]	Land	1,003,262.60	1,003,262.60

Group : [S6L2.2C1] Building

Subgroup : [S6L2.2C1A] Building Costs

1521.00	BUILDING	6,362,778.61	6,362,778.61
Subtotal [S6L2.2C1A] Building Costs		6,362,778.61	6,362,778.61

Subgroup : [S6L2.2C1A/D] Building

1522.00	ACCUM DEPR - BUILDING	(4,656,588.00)	(4,497,519.00)
Subtotal [S6L2.2C1B] A/D Building		(4,656,588.00)	(4,497,519.00)

Total [S6L2.2C1]	Building	1,706,190.61	1,865,259.61
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Group : [S6L2.3C1] Improvements - Cost

Subgroup : [S6L2.3C1A] Building Improvements

1611.00	BUILDING IMPROVEMENTS	1,218,903.43	855,276.47
Subtotal [S6L2.3C1A] Building Improvements		1,218,903.43	855,276.47

Subgroup : [S6L2.3C1B] Leasehold Improvements

1621.00	LAND IMPROVEMENTS	697,162.07	697,162.07
Subtotal [S6L2.3C1B] Leasehold Improvements		697,162.07	697,162.07

Subgroup : [S6L2.3C1C] Other Improvements

1631.00	OTHER IMPROVEMENTS	189,210.89	131,941.56
Subtotal [S6L2.3C1C] Other Improvements		189,210.89	131,941.56

Subgroup : [S6L2.3C1A/D] Building Improvements

1612.00	ACCUM DEPR - BLDG IMPROV	(446,948.83)	(394,548.73)
Subtotal [S6L2.3C1D] A/D Building Improvements		(446,948.83)	(394,548.73)

Subgroup : [S6L2.3C1A/D] Leasehold Improvements

159069

2,105,276.39

1622.00	ACCUM DEPN - LAND IMPROVEMENT:	(370,704.78)	(324,228.06)	
Subtotal [S6L2.3C1E] A/D Leasehold Improvements		(370,704.78)	(324,228.06)	
Subgroup : [S6L2.3C1A/D Other Improvements				
1632.00	ACCUM DEPR - OTHER IMPRV	(86,991.68)	(83,416.68)	
Subtotal [S6L2.3C1F] A/D Other Improvements		(86,991.68)	(83,416.68)	(904,645.29)
Total [S6L2.3C1]	Improvements - Cost	1,200,631.10	882,186.63	
Group : [S6L2.4C1] Equipment				
Subgroup : [S6L2.4C1] Equipment Cost				
1651.00	EQUIPMENT	2,067,179.20	1,936,652.11	
1671.00	COMPUTER EQUIPMENT	94,690.39	77,663.70	
Subtotal [S6L2.4C1A] Equipment Cost		2,161,869.59	2,014,315.81	147,553.78
Subgroup : [S6L2.4C1A/D Equipment				
1652.00	ACCUM DEPR - EQUIPMENT	(1,767,753.11)	(1,724,890.83)	
1672.00	ACCUM DEPR COMPUTER EQUIPMEN	(65,928.85)	(56,397.91)	
Subtotal [S6L2.4C1b] A/D Equipment		(1,833,681.96)	(1,781,288.74)	-55186
Total [S6L2.4C1]	Equipment	328,187.63	233,027.07	
Group : [S6L2.5C1] Software/Limited Life Assets				
Subgroup : [S6L2.5C1] Software Cost				
1661.00	SOFTWARE	57,158.71	57,158.71	
Subtotal [S6L2.5C1A] Software Cost		57,158.71	57,158.71	
Subgroup : [S6L2.5C1A/D Software				
1662.00	ACCUM. DEPRE. SOFTWARE	(57,158.71)	(57,158.71)	
Subtotal [S6L2.5C1B] A/D Software		(57,158.71)	(57,158.71)	156
Total [S6L2.5C1]	Software/Limited Life Assets	0.00	0.00	
Group : [S6L3.5C1] Mortgage Acquisition Costs				
Subgroup : None				
1981.00	MORTGAGE ACQUISITION COSTS #2	84,194.95	84,194.95	
Subtotal : None		84,194.95	84,194.95	
Total [S6L3.5C1]	Mortgage Acquisition Costs	84,194.95	84,194.95	
Group : [S6L3.6C1] Accum Amort of Mortgage Acquisition Costs				
Subgroup : None				
1982.00	ACCUM AMORT-MORT ACQ COSTS #2	(38,702.54)	(34,628.59)	
Subtotal : None		(38,702.54)	(34,628.59)	
Total [S6L3.6C1]	Accum Amort of Mortgage Acquisition	(38,702.54)	(34,628.59)	
Group : [S6L5.1C1] Trade Payable				
Subgroup : None				
2020.00	ACCOUNTS PAYABLE	(250,616.47)	(201,402.82)	
Subtotal : None		(250,616.47)	(201,402.82)	
Total [S6L5.1C1]	Trade Payable	(250,616.47)	(201,402.82)	
Group : [S6L5.2C1] Accrued Expenses				
Subgroup : None				
2030.00	ACCRUED EXPENSES	(607,474.98)	(1,251,000.71)	
2031.00	ACCRUED MANAGEMENT FEES (SHG	(18,338.29)	(28,218.10)	
Subtotal : None		(625,813.27)	(1,279,218.81)	
Total [S6L5.2C1]	Accrued Expenses	(625,813.27)	(1,279,218.81)	

Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities

Subgroup : [S6L5.7C1] Accrued Salaries

2190.00	ACCRUED SALARIES	(175,467.00)	(138,979.00)
2191.00	ACCRUED BENEFIT TIME	(326,964.57)	(260,043.15)
Subtotal [S6L5.7C1A] Accrued Salaries		(502,431.57)	(399,022.15)

Subgroup : [S6L5.7C1] Accrued Payroll Taxes Payable

2214.00	ACCRUED PAYROLL TAXES	(50,884.81)	(40,476.88)
Subtotal [S6L5.7C1C] Accrued Payroll Taxes Payable		(50,884.81)	(40,476.88)

Subgroup : [S6L5.7C1] Other Payroll Liabilities

2217.00	401K W/H	7,843.26	0.00
Subtotal [S6L5.7C1D] Other Payroll Liabilities		7,843.26	0.00

Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	(545,473.12)	(439,499.03)
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Group : [S6L5.9C1] Accrued Interest Payable

Subgroup : None

2270.00	ACCRUED INTEREST PAYABLE	(10,866.80)	(11,647.67)
Subtotal : None		(10,866.80)	(11,647.67)
Total [S6L5.9C1]	Accrued Interest Payable	(10,866.80)	(11,647.67)

Group : [S6L5.10C1] Other Current Liabilities

Subgroup : None

2133.00	MEDICAID SUPPLEMENTAL COVID	(88,807.23)	0.00
2134.00	MEDICARE PROVIDER RELIEF FUND	0.00	(567,480.82)
2290.00	OTHER CURRENT LIABILITIES	(188,150.93)	(92,797.59)
Subtotal : None		(276,958.16)	(660,278.41)
Total [S6L5.10C1]	Other Current Liabilities	(276,958.16)	(660,278.41)

Group : [S6L6.1C1] Mortgage Payable

Subgroup : None

2310.00	FIRST MORTGAGE	(3,857,970.25)	(4,135,266.08)
Subtotal : None		(3,857,970.25)	(4,135,266.08)
Total [S6L6.1C1]	Mortgage Payable	(3,857,970.25)	(4,135,266.08)

Group : [S6L6.2C1] Due to Related Parties, Subsidiaries & Affiliates

Subgroup : None

2021.00	A/P - SW/QA OPERATIONS INTERCO	(150,663.14)	(248,806.50)
2023.00	A/P - SHG OPERATIONS INTERCO	(85,936.63)	(78,478.04)
2116.00	DUE TO/FROM STARR HEALTHGROUP	(415,957.00)	(415,957.00)
2120.00	DUE TO/FROM QUEEN ANNE	220,153.00	220,153.00
Subtotal : None		(432,403.77)	(523,088.54)
Total [S6L6.2C1]	Due to Related Parties, Subsidiaries &	(432,403.77)	(523,088.54)

Group : [S6L8B.3C1] Capital Contributions During the Year

Subgroup : None

2660.00	PARTNERS' CAPITAL	(575,123.50)	(575,123.50)
Subtotal : None		(575,123.50)	(575,123.50)
Total [S6L8B.3C1]	Capital Contributions During the Year	(575,123.50)	(575,123.50)

Group : [S6L8B.4C1] Owners Equity Balance-Retained Earnings

Subgroup : None

2630.00	PAID IN SURPLUS	0.11	0.11
2650.00	RETAINED EARNINGS	(1,938,614.48)	1,863,409.50
2651.00	C/Y DISTRIBUTIONS	1,698,000.00	210,000.00

Subtotal : None		(240,614.37)	2,073,409.61
Total [S6L8B.4C1]	Owners Equity Balance-Retained Earn	(240,614.37)	2,073,409.61
Group : [S2L1.1C1]	Private Pay		
Subgroup : None			
3021.00	PRIVATE REVENUE	(3,360,145.00)	(3,582,315.00)
Subtotal : None		(3,360,145.00)	(3,582,315.00)
Total [S2L1.1C1]	Private Pay	(3,360,145.00)	(3,582,315.00)
Group : [S2L1.2C1]	Commerical Managed Care		
Subgroup : None			
3040.00	REVENUE - HMO/INSURANCE	(96,606.00)	(142,452.50)
Subtotal : None		(96,606.00)	(142,452.50)
Total [S2L1.2C1]	Commerical Managed Care	(96,606.00)	(142,452.50)
Group : [S2L1.3C1]	Commerical Non Managed Care		
Subgroup : None			
3040.10	REVENUE - HMO/INSUR ADJUSTMENT	(136,051.50)	6,181.00
Subtotal : None		(136,051.50)	6,181.00
Total [S2L1.3C1]	Commerical Non Managed Care	(136,051.50)	6,181.00
Group : [S2L1.4C1]	Medicare-Fee-For-Service		
Subgroup : None			
3022.00	REVENUE - MEDICARE A	(3,889,937.00)	(2,015,670.44)
3022.05	Medicare A - 2% Sequestration	55,844.68	(4.73)
3022.10	REVENUE - MEDICARE ADJUSTMENT	(865,773.10)	(769,050.16)
Subtotal : None		(4,699,865.42)	(2,784,725.33)
Total [S2L1.4C1]	Medicare-Fee-For-Service	(4,699,865.42)	(2,784,725.33)
Group : [S2L1.5C1]	Medicare Managed Care (Part C)		
Subgroup : None			
3040.01	Income - Medicare Managed Care	(899.00)	0.00
Subtotal : None		(899.00)	0.00
Total [S2L1.5C1]	Medicare Managed Care (Part C)	(899.00)	0.00
Group : [S2L1.6C1]	MassHealth Fee-for-Service		
Subgroup : None			
3023.00	REVENUE - MASSHEALTH	(5,488,939.12)	(5,975,897.69)
3029.00	REVENUE - HOSPICE	(11,320.00)	(15,450.02)
3029.10	REVENUE - HOSPICE ADJUSTMENT	4,931.00	6,901.00
Subtotal : None		(5,495,328.12)	(5,984,446.71)
Total [S2L1.6C1]	MassHealth Fee-for-Service	(5,495,328.12)	(5,984,446.71)
Group : [S2L1.8C1]	Senior Care Options		
Subgroup : None			
3003.8	SCO revenue	(68,516.00)	0.00
Subtotal : None		(68,516.00)	0.00
Total [S2L1.8C1]	Senior Care Options	(68,516.00)	0.00
Group : [S2L1.12C1]	Medicaid Patient Paid Amount		
Subgroup : None			
3024.00	RESOURCE INCOME	(1,676,082.00)	0.00
Subtotal : None		(1,676,082.00)	0.00
Total [S2L1.12C1]	Medicaid Patient Paid Amount	(1,676,082.00)	0.00
Group : [S2L1.4C2]	Ancillary-Medicare Fee-for-Service		

Subgroup : None

3725.02	PHARMACY - PART A	(117,793.96)	(94,743.30)
3725.05	PHARMACY - PART B	(3,796.46)	(3,763.72)
3725.08	PHARMACY - HMO/INSURANCE	(6,412.11)	(5,378.91)
3726.02	I V THERAPY - PART A	(13,491.87)	(17,438.31)
3726.08	I V THERAPY - HMO/INSURANCE	(51.58)	(361.74)
3727.02	MED/SURG SUPPLY - PART A	0.00	(521.52)
3727.05	MED/SURG SUPPLY - PART B	110.85	0.00
3727.08	MED/SURG SUPPLY - HMO/INSURAN	(3,759.88)	0.00
3730.01	LABORATORY - PRIVATE	(7,700.00)	(7,315.00)
3730.02	LABORATORY - PART A	(37,359.84)	(21,926.48)
3730.05	LABORATORY - PART B	0.00	(17,880.00)
3730.08	LABORATORY - HMO/INSURANCE	(2,008.40)	(935.06)
3741.02	DME/CONCENTRATOR - PART A	(359.64)	0.00
3742.02	PHYSICAL THERAPY - PART A	(1,091,619.46)	(591,777.48)
3742.05	PHYSICAL THERAPY - PART B	(168,487.25)	(92,300.86)
3742.08	PHYSICAL THERAPY - HMO/INSURA	(101,011.32)	(50,640.16)
3743.02	OCCUP THERAPY - PART A	(1,132,440.40)	(622,628.28)
3743.05	OCCUP THERAPY - PART B	(84,104.10)	(78,323.30)
3743.08	OCCUP THERAPY - HMO/INSURANCE	(91,284.98)	(55,361.49)
3744.02	SPEECH THERAPY - PART A	(187,634.66)	(58,465.44)
3744.05	SPEECH THERAPY - PART B	(46,426.72)	(29,633.40)
3744.08	SPEECH THERAPY - HMO/INSURANCE	(5,532.24)	(7,151.84)
3751.02	RADIOLOGY/X-RAY - PART A	(11,111.63)	(7,999.23)
3751.08	RADIOLOGY/X-RAY - HMO/INSURAN	(499.39)	(762.66)
3801.00	CONTRACTUAL ADJ - PRIVATE	20.78	9.23
3802.00	CONTRACTUAL ADJ - PART A	2,591,932.97	1,415,718.35
3803.01	CONTRACT ADJ - M/CAID	0.78	0.00
3804.00	CONTRACT ADJ - HOSPICE	0.00	(0.02)
3805.00	CONTRACT ADJ - PART B	186,725.47	120,595.38
3805.10	C/A - Med B - 2% Sequestration	1,172.76	0.00
3808.00	CONTRACT ADJ - HMO/INSURAN	198,324.70	105,800.07
Subtotal : None		(134,597.58)	(123,185.17)
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(134,597.58)	(123,185.17)

Group : [S2L3.2C1] Endowment & Other Non Recoverable Revenue

Subgroup : None

3190.5	Stimulus Revenue	(1,157,865.00)	0.00
Subtotal : None		(1,157,865.00)	0.00
Total [S2L3.2C1]	Endowment & Other Non Recoverabl	(1,157,865.00)	0.00

Group : [S2L3.6C1] Prior Year Retroactive Revenue

Subgroup : None

3170.00	REVENUE - PRIOR YEAR RETRO	14,489.01	4,797.93
Subtotal : None		14,489.01	4,797.93
Total [S2L3.6C1]	Prior Year Retroactive Revenue	14,489.01	4,797.93

Group : [S2L3.7C1] Interest Income

Subgroup : None

3180.00	INTEREST INCOME	(8.05)	(2,752.93)
3181.00	INTEREST - REPLACEMENT RESERVE	(86.34)	(116.31)
Subtotal : None		(94.39)	(2,869.24)
Total [S2L3.7C1]	Interest Income	(94.39)	(2,869.24)

Group : [S2L3.11C1] Variable Recoverable Income

Subgroup : None

3190.00	OTHER INCOME	(58,772.66)	(3,541,578.84)
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Subtotal : None		(58,772.66)	(3,541,578.84)
Total [S2L3.11C1]	Variable Recoverable Income	(58,772.66)	(3,541,578.84)
Group : [S3L1.1C1]	Director of Nurses Salary		
Subgroup : None			
6020.00	SALARY - DIRECTOR OF NURSING	152,837.60	144,710.38
Subtotal : None		152,837.60	144,710.38
Total [S3L1.1C1]	Director of Nurses Salary	152,837.60	144,710.38
Group : [S3L1.7C1]	Registered Nurses Salaries		
Subgroup : None			
6021.00	SALARIES - ASST DIR NURSING	141,139.13	124,412.14
6022.01	SALARY - NSG SUPV RN - BUTTONW	28,982.36	83,429.86
6030.00	SALARIES - R.N.	137,574.70	122,787.72
6030.01	SALARIES RNS BUTTONWOOD	294,923.02	317,996.90
6030.02	SALARIES RNS LAURELWOOD	78,238.12	55,243.30
6030.03	SALARIES RNS ROSEWOOD	356,642.84	276,669.51
Subtotal : None		1,037,500.17	980,539.43
Total [S3L1.7C1]	Registered Nurses Salaries	1,037,500.17	980,539.43
Group : [S3L1.11C1]	Registered Nurses Purchased Service Tempory Agency Staff		
Subgroup : None			
6035.00	PURCHASED SERVICE - RNS	7,370.05	0.00
Subtotal : None		7,370.05	0.00
Total [S3L1.11C1]	Registered Nurses Purchased Service	7,370.05	0.00
Group : [S3L1.12C1]	Licensed Practical Nurses Salary		
Subgroup : None			
6025.01	SALARY - UNIT MGR BUTTONWOOD	71,447.37	8,683.37
6025.02	SALARY - UNIT MGR LAURELWOOD	95,058.42	81,542.58
6025.03	SALARY - UNIT MGR ROSEWOOD	107,692.43	85,561.39
6040.00	SALARIES - LPNS	7,318.71	40,480.01
6040.01	SALARIES LPNS BUTTONWOOD	579,906.82	442,627.91
6040.02	SALARIES LPNS LAURELWOOD	586,339.42	507,969.77
6040.03	SALARIES LPNS ROSEWOOD	171,697.69	175,533.90
Subtotal : None		1,619,460.86	1,342,398.93
Total [S3L1.12C1]	Licensed Practical Nurses Salary	1,619,460.86	1,342,398.93
Group : [S3L1.16C1]	Licensed Practical Nurses Purchased Service Tempory Agency Staff		
Subgroup : None			
6045.00	PURCHASED SERVICE - LPNS	5,427.22	424.16
Subtotal : None		5,427.22	424.16
Total [S3L1.16C1]	Licensed Practical Nurses Purchased	5,427.22	424.16
Group : [S3L1.17C1]	Certified Nurses Aides Salaries		
Subgroup : None			
6050.00	SALARY - CNAS	229,859.55	130,574.77
6050.01	SALARIES CNAS BUTTONWOOD	856,492.30	637,146.71
6050.02	SALARIES CNAS LAURELWOOD	735,215.69	606,747.02
6050.03	SALARIES CNAS ROSEWOOD	476,461.96	186,551.53
6052.01	RESIDENT CARE ASSTS BUTTONWOC	337,618.01	138,593.31
6052.02	RESIDENT CARE ASSTS LAURELWOC	146,575.63	56,964.23
6052.03	RESIDENT CARE ASSTS ROSEWOOD	67,129.73	42,540.52
Subtotal : None		2,849,352.87	1,799,118.09
Total [S3L1.17C1]	Certified Nurses Aides Salaries	2,849,352.87	1,799,118.09

Group : [S3L1.21C1] Certified Nurses Aides Purchased Service Tempory Agency Staff			
Subgroup : None			
6055.00	PURCHASED SERVICE - CNAS	4,778.78	1,977.83
Subtotal : None		4,778.78	1,977.83
Total [S3L1.21C1] Certified Nurses Aides Purchased Ser		4,778.78	1,977.83
Group : [S3L2.1C1] Administration Salaries			
Subgroup : [S3L2.1C1] Administrator Salaries			
4110.00	SALARY - ADMINISTRATOR	256,373.52	210,873.64
Subtotal [S3L2.1C1A] Administrator Salaries		256,373.52	210,873.64
Total [S3L2.1C1] Administration Salaries		256,373.52	210,873.64
Group : [S3L2.7C1] Clerical Staff Salaries			
Subgroup : None			
4140.00	SALARIES - CLERICAL	152,845.18	146,005.28
4141.00	ALLOCATED CLERICAL SALARIES	144,564.64	128,027.31
6880.00	ADMISSION SALARIES	126,765.63	97,561.93
6881.00	ALLOC ADMISSIONS	(7,054.91)	3,867.21
Subtotal : None		417,120.54	375,461.73
Total [S3L2.7C1] Clerical Staff Salaries		417,120.54	375,461.73
Group : [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping Services			
Subgroup : None			
4150.00	PAYROLL SERVICES	39,986.15	35,454.86
Subtotal : None		39,986.15	35,454.86
Total [S3L2.11C1] Electronic Data Processing, Payroll &		39,986.15	35,454.86
Group : [S3L2.12C1] Office Supplies			
Subgroup : None			
4152.00	COMPUTER EXPENSES	130,713.28	111,592.29
4247.00	CREDIT CARD PROCESSING FEE	2,876.82	774.68
4248.00	BANK CHARGES	59.66	61.46
4249.00	POSTAGE	2,762.36	3,104.59
4250.00	OFFICE SUPPLIES & EXPENSE	43,217.07	45,984.16
Subtotal : None		179,629.19	161,517.18
Total [S3L2.12C1] Office Supplies		179,629.19	161,517.18
Group : [S3L2.13C1] Telecommunications (e.g. Internet & Phone)			
Subgroup : None			
4261.00	TELEPHONE	46,886.68	43,166.17
Subtotal : None		46,886.68	43,166.17
Total [S3L2.13C1] Telecommunications (e.g. Internet & P		46,886.68	43,166.17
Group : [S3L2.16C1] Advertising: Help Wanted			
Subgroup : None			
4295.00	ADVERTISING - HELP WANTED	21,089.46	21,089.77
Subtotal : None		21,089.46	21,089.77
Total [S3L2.16C1] Advertising: Help Wanted		21,089.46	21,089.77
Group : [S3L2.17C1] Licenses & Dues: Patient Care Related Portion			
Subgroup : None			
4301.00	LICNSES, SUBSCR & DUES - PT R	18,451.61	12,416.20
Subtotal : None		18,451.61	12,416.20
Total [S3L2.17C1] Licenses & Dues: Patient Care Related		18,451.61	12,416.20

Group : [S3L2.18C1] Continuing Professional Education / Training & Development			
Subgroup : [S3L2.18CAdministration Education / Training			
4252.00	TUITION & EDUCATION	1,055.00	2,530.00
Subtotal [S3L2.18C1Administration Education / Training		1,055.00	2,530.00
Total [S3L2.18C1] Continuing Professional Education / T		1,055.00	2,530.00
Group : [S3L2.19C1] Accounting Services (not related to Appeals)			
Subgroup : None			
4360.00	ACCOUNTING OTHER	32,848.11	46,345.77
Subtotal : None		32,848.11	46,345.77
Total [S3L2.19C1] Accounting Services (not related to Ap		32,848.11	46,345.77
Group : [S3L2.20C1] Insurance: Malpractice & General Liability			
Subgroup : None			
4420.00	INSURANCE - OTHER	9,783.35	5,602.95
4422.00	INSURANCE - MALPRACTICE	325,774.22	283,346.40
Subtotal : None		335,557.57	288,949.35
Total [S3L2.20C1] Insurance: Malpractice & General Liab		335,557.57	288,949.35
Group : [S3L2.22C1] Other A & G Expenses			
Subgroup : None			
4251.00	PROFESSIONAL SERVICES	18,750.25	121,000.24
4254.00	SALES TAX - REMITTABLE	1,848.14	2,495.66
4259.00	MISCELLANEOUS EXPENSE	3,195.31	18,776.07
4331.00	LOST ITEMS - RESIDENT	8,073.70	490.82
Subtotal : None		31,867.40	142,762.79
Total [S3L2.22C1] Other A & G Expenses		31,867.40	142,762.79
Group : [S3L2B.1C1] Advertising Marketing			
Subgroup : None			
4262.00	DIRECTORY ADVERTISING	6,943.28	6,405.51
4298.00	ADVERTISING - PROMOTIONAL	34,372.49	7,181.87
Subtotal : None		41,315.77	13,587.38
Total [S3L2B.1C1] Advertising Marketing		41,315.77	13,587.38
Group : [S3L2B.2C1] Licenses & Dues Not Patient Related to Resident Care			
Subgroup : None			
4302.00	LICNSES, SUBSCR & DUES - NON	823.38	8,503.27
Subtotal : None		823.38	8,503.27
Total [S3L2B.2C1] Licenses & Dues Not Patient Related t		823.38	8,503.27
Group : [S3L2B.6C1] Legal: Other			
Subgroup : None			
4372.00	LEGAL - COLLECTIONS	3,711.14	0.00
Subtotal : None		3,711.14	0.00
Total [S3L2B.6C1] Legal: Other		3,711.14	0.00
Group : [S3L2B.8C1] Management Company Fees			
Subgroup : None			
4160.00	MANAGEMENT FEES	782,108.34	607,070.14
Subtotal : None		782,108.34	607,070.14
Total [S3L2B.8C1] Management Company Fees		782,108.34	607,070.14
Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest			
Subgroup : None			

4257.00	LATE CHARGES	0.00	698.90
4258.00	FINES & PENALTIES	12,600.00	7,557.00
4437.00	INTEREST - WORKING CAPITAL	10,747.80	31,466.19
Subtotal : None		23,347.80	39,722.09
Total [S3L2B.11C1] Fines, Late Fees, Penalties including li		23,347.80	39,722.09

Group : [S3L2B.14C1] Bad Debt Expenses

Subgroup : None			
3160.00	BAD DEBT RECOVERY	(61,121.22)	(39,952.23)
8010.00	BAD DEBTS	143,134.48	(10,826.02)
Subtotal : None		82,013.26	(50,778.25)
Total [S3L2B.14C1] Bad Debt Expenses		82,013.26	(50,778.25)

Group : [S3L2B.15C1] User Fee Assessment

Subgroup : None			
3803.00	CONTRACT ADJ - M/CAID USER FEE	819,536.52	767,330.54
Subtotal : None		819,536.52	767,330.54
Total [S3L2B.15C1] User Fee Assessment		819,536.52	767,330.54

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

Subgroup : None			
6504.00	SALARIES - STAFF DEVELOPMENT	0.00	4,661.35
Subtotal : None		0.00	4,661.35
Total [S3L3.1C1] Staff Development Coordinator Salaries		0.00	4,661.35

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

Subgroup : None			
5105.00	SALARIES - PLANT	129,794.87	94,553.96
Subtotal : None		129,794.87	94,553.96
Total [S3L3.5C1] Plant Operations: Salaires		129,794.87	94,553.96

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

Subgroup : None			
5110.00	PURCHASED SERVICE - PLANT	178,102.39	209,245.08
5116.00	RUBBISH REMOVAL	52,845.74	47,333.01
5117.00	MEDICAL WASTE DISPOSAL	530.00	450.00
Subtotal : None		231,478.13	257,028.09
Total [S3L3.8C1] Plant Operations: Purchased Service		231,478.13	257,028.09

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

Subgroup : None			
5115.00	SUPPLIES & EXPENSE - PLANT	101,015.90	71,989.50
Subtotal : None		101,015.90	71,989.50
Total [S3L3.9C1] Plant Operations: Supplies & Expense		101,015.90	71,989.50

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

Subgroup : None			
5120.00	UTILITIES - OTHER	23,879.01	22,719.33
5121.00	ELECTRICITY	127,501.72	128,483.83
5122.00	WATER AND SEWERAGE	25,344.32	28,368.69
5124.00	GAS	55,480.83	53,160.27
Subtotal : None		232,205.88	232,732.12
Total [S3L3.10C1] Plant Operatins: Utilities		232,205.88	232,732.12

Group : [S3L3.13C1] Dietician: Salaries

Subgroup : None

5231.00	SALARIES - DIETICIAN	108,193.83	65,270.42
5232.00	ALLOC DIETICIAN SALARY	(47,046.81)	(24,047.89)
Subtotal : None		61,147.02	41,222.53
Total [S3L3.13C1]	Dietician: Salaries	61,147.02	41,222.53
Group : [S3L3.18C1] Dietary: Salaries			
Subgroup : None			
5205.00	SALARIES - DIETARY	498,075.22	446,132.06
Subtotal : None		498,075.22	446,132.06
Total [S3L3.18C1]	Dietary: Salaries	498,075.22	446,132.06
Group : [S3L3.21C1] Dietary: Food			
Subgroup : None			
5220.00	DIETARY - FOOD	441,135.57	328,543.66
Subtotal : None		441,135.57	328,543.66
Total [S3L3.21C1]	Dietary: Food	441,135.57	328,543.66
Group : [S3L3.23C1] Dietary: Supplies & Expenses			
Subgroup : None			
5235.00	DIETARY SUPPLIES & EXPENSE	67,154.37	36,747.14
Subtotal : None		67,154.37	36,747.14
Total [S3L3.23C1]	Dietary: Supplies & Expenses	67,154.37	36,747.14
Group : [S3L3.24C1] Housekeeping / Laundry: Salaries			
Subgroup : [S3L3.24C]Housekeeping Salries			
5410.00	SALARIES - HOUSEKEEPING	388,542.74	280,906.88
Subtotal [S3L3.24C1A]Housekeeping Salries		388,542.74	280,906.88
Subgroup : [S3L3.24C]Laundry Salaries			
5310.00	SALARIES - LAUNDRY	138,590.58	125,103.45
Subtotal [S3L3.24C1B]Laundry Salaries		138,590.58	125,103.45
Total [S3L3.24C1]	Housekeeping / Laundry: Salaries	527,133.32	406,010.33
Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service			
Subgroup : [S3L3.27C]Housekeeping Purchased Service			
5415.00	PURCHASED SERV - HOUSEKEEPING	657.63	0.00
Subtotal [S3L3.27C1A]Housekeeping Purchased Service		657.63	0.00
Subgroup : [S3L3.27C]Laundry Purchased Service			
5320.00	PURCHASE SERVICE - LAUNDRY	921.63	509.44
Subtotal [S3L3.27C1B]Laundry Purchased Service		921.63	509.44
Total [S3L3.27C1]	Housekeeping / Laundry: Purchased Service	1,579.26	509.44
Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense			
Subgroup : [S3L3.28C]Housekeeping Supplies & Expenses			
5420.00	SUPP & EXP - HOUSEKEEPING	77,961.49	61,452.14
Subtotal [S3L3.28C1A]Housekeeping Supplies & Expenses		77,961.49	61,452.14
Subgroup : [S3L3.28C]Laundry Supplies & Expense			
5330.00	SUPPLIES & EXPENSE - LAUNDRY	1,180.40	0.00
Subtotal [S3L3.28C1B]Laundry Supplies & Expense		1,180.40	0.00
Total [S3L3.28C1]	Housekeeping / Laundry: Supplies & Expense	79,141.89	61,452.14

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

Subgroup : None

5340.00	LINEN & BEDDING - LAUNDRY	12,002.55	8,968.02
Subtotal : None		12,002.55	8,968.02
Total [S3L3.29C1]	Housekeepong / Laundry: Linen & Bed	12,002.55	8,968.02

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

Subgroup : None

6505.00	SALARIES - MEDICAL RECORDS	0.00	18,307.49
Subtotal : None		0.00	18,307.49
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salaries	0.00	18,307.49

Group : [S3L3.39C1] Unit Clerks & Medical Records: Purchased Service

Subgroup : None

6535.00	MEDICAL RECORDS CONSULT	979.00	1,098.00
Subtotal : None		979.00	1,098.00
Total [S3L3.39C1]	Unit Clerks & Medical Records: Purch	979.00	1,098.00

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

Subgroup : [S3L3.40C1] MMQ Salaries

6508.00	ALLOC.MMQ/STAFF DEV.SALARIES	(16,900.26)	8,684.02
Subtotal [S3L3.40C1] MMQ Salaries		(16,900.26)	8,684.02

Subgroup : [S3L3.40C1] MDS Salaries

6506.00	SALARIES - MMQ/MDS EVAL. NURSE	228,304.86	140,476.31
Subtotal [S3L3.40C1] MDS Salaries		228,304.86	140,476.31

Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) Ev	211,404.60	149,160.33
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Group : [S3L3.48C1] Social Service Worker: Salaries

Subgroup : None

6810.00	SALARIES - SOCIAL SERVICE	104,698.29	86,417.02
6811.00	SALARY ALLOC - SOCIAL SERVICES	9,770.72	17,298.95
Subtotal : None		114,469.01	103,715.97
Total [S3L3.48C1]	Social Service Worker: Salaries	114,469.01	103,715.97

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

Subgroup : None

6830.00	PURCH SERV - SOCIAL SERVICE	18,671.25	10,114.50
Subtotal : None		18,671.25	10,114.50
Total [S3L3.51C1]	Social Service Worker: Purchased Ser	18,671.25	10,114.50

Group : [S3L3.62C1] Direct Restorative Therapy: Consultants

Subgroup : None

7842.02	PHYSICAL THERAPY - PART A	249,918.48	130,535.28
7842.05	PHYSICAL THERAPY - PART B	62,830.74	30,123.21
7842.08	PHYSICAL THERAPY - HMO/INSURA	17,525.16	12,760.20
7843.02	OCCUP THERAPY - PART A	253,469.90	130,705.92
7843.05	OCCUP THERAPY - PART B	25,374.43	23,703.17
7843.08	OCCUP THERAPY - HMO/INSURANCE	16,176.24	13,400.64
7844.01	SPEECH THERAPY - PRIVATE	129.60	0.00
7844.02	SPEECH THERAPY - PART A	39,019.96	11,826.18
7844.05	SPEECH THERAPY - PART B	18,020.85	11,369.22
7844.08	SPEECH THERAPY - HMO/INSURANCE	3,007.80	1,879.20
Subtotal : None		685,473.16	366,303.02
Total [S3L3.62C1]	Direct Restorative Therapy: Consultan	685,473.16	366,303.02

Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries			
Subgroup : None			
7021.00	SALARIES - ACTIVITIES	212,217.43	172,546.83
7021.50	PAYROLL ALLOC - ACTIVITIES	(19,729.97)	(6,332.48)
Subtotal : None		192,487.46	166,214.35
Total [S3L3.64C1]	Recreational Therapy/Activities: Salari	192,487.46	166,214.35
Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service			
Subgroup : None			
7022.00	PURCHASED SERVICE - ACTIVIITES	27,716.00	20,680.33
Subtotal : None		27,716.00	20,680.33
Total [S3L3.67C1]	Recreational Therapy/Activities: Purch	27,716.00	20,680.33
Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses			
Subgroup : None			
7023.00	SUPPLIES & EXPENSE - ACTIVITY	16,554.52	16,215.50
Subtotal : None		16,554.52	16,215.50
Total [S3L3.68C1]	Recreational Therapy/Activities: Suppl	16,554.52	16,215.50
Group : [S3L3.78C1] Travel: Motor Vehicle Expense			
Subgroup : None			
4275.00	MOTOR VEHICLE EXPENSE	1,818.01	5,812.36
Subtotal : None		1,818.01	5,812.36
Total [S3L3.78C1]	Travel: Motor Vehicle Expense	1,818.01	5,812.36
Group : [S3L3.80C1] Variable Job Related Education			
Subgroup : None			
4256.00	EMPLOYEE EDUCATION	58.33	126.00
Subtotal : None		58.33	126.00
Total [S3L3.80C1]	Variable Job Related Education	58.33	126.00
Group : [S3L3.82C1] Physician Services: Medical Director			
Subgroup : None			
6511.00	MEDICAL DIRECTOR	30,000.00	30,000.00
Subtotal : None		30,000.00	30,000.00
Total [S3L3.82C1]	Physician Services: Medical Director	30,000.00	30,000.00
Group : [S3L3.86C1] Physician Services: Other			
Subgroup : None			
7630.00	PSYCHIATRIC CONSULTANT	150.00	0.00
Subtotal : None		150.00	0.00
Total [S3L3.86C1]	Physician Services: Other	150.00	0.00
Group : [S3L3.87C1] Legend Drugs			
Subgroup : None			
7800.02	ANCILLARY OTHER - PART A	2,970.36	1,481.58
7825.01	PHARMACY - PRIVATE	979.53	0.00
7825.02	PHARMACY - PART A	124,193.97	106,433.31
7825.03	PHARMACY - M/CAID	9,198.88	2,414.41
7825.08	PHARMACY - HMO/INSURANCE	4,575.37	5,998.08
7825.09	PHARMACY - HOSPICE	33.94	1,337.46
7826.02	I V THERAPY - PART A	13,353.01	17,582.94
7826.08	I V THERAPY - HMO/INSURANCE	61.32	361.74
7827.02	MED/SURG SUPPLY - PART A	1,246.84	1,208.42
7827.08	MED/SURG SUPPLY - HMO/INSURAN	4,271.46	0.00
7829.02	DME/CONCENTRATOR - PART A	359.64	0.00
7830.02	LABORATORY - PART A	37,343.31	22,009.56

7830.03	LABORATORY - M/CAID	129.55	0.00
7830.05	LABORATORY - PART B	887.20	0.00
7830.08	LABORATORY - HMO/INSURANCE	3,471.44	851.98
7832.02	RADIOLOGY - PART A	11,934.67	8,687.30
7832.03	RADIOLOGY - M/CAID	261.15	0.00
7832.08	RADIOLOGY - HMO/INSURANCE	499.39	762.66
7953.02	AMBULANCE/TRANSPORT - PART A	13,272.19	3,346.70
Subtotal : None		229,043.22	172,476.14
Total [S3L3.87C1]	Legend Drugs	229,043.22	172,476.14
Group : [S3L3.89C1] House Supplies Not Resold			
Subgroup : None			
6522.00	SUPPLIES & EXPENSE - NURSING	368,141.40	503,821.95
Subtotal : None		368,141.40	503,821.95
Total [S3L3.89C1]	House Supplies Not Resold	368,141.40	503,821.95
Group : [S3L3.92C1] Pharmacy Consultant			
Subgroup : None			
6530.00	PHARMACY CONSULTANT	14,106.28	12,121.12
Subtotal : None		14,106.28	12,121.12
Total [S3L3.92C1]	Pharmacy Consultant	14,106.28	12,121.12
Group : [S3L4.1C1] Depreciaton			
Subgroup : [S3L4.1C1] Building Depreciation			
4550.00	DEPRECIATION - BUILDING	159,069.00	159,069.00
Subtotal [S3L4.1C1A] Building Depreciation		159,069.00	159,069.00
Subgroup : [S3L4.1C1] Improvements Depreciation			
4555.00	DEPRECIATION - LAND IMPROVE.	46,476.72	46,476.72
4560.00	DEPRECIATION - BLDG IMPROVE.	52,400.10	35,575.02
4568.00	DEPRECIATION - OTHER IMPROVMTS	3,575.00	2,208.36
Subtotal [S3L4.1C1B] Improvements Depreciation		102,451.82	84,260.10
Subgroup : [S3L4.1C1] Equipment Depreciation			
4570.00	DEPRECIATION - EQUIPMENT	42,862.28	45,739.67
4571.00	DEPRECIATION - COMPUTER EQUIP	9,530.94	9,446.56
Subtotal [S3L4.1C1C] Equipment Depreciation		52,393.22	55,186.23
Subgroup : [S3L4.1C1] Software Depreciaton			
4575.00	DEPRECIATION - SOFTWARE	0.00	155.97
Subtotal [S3L4.1C1D] Software Depreciaton		0.00	155.97
Total [S3L4.1C1]	Depreciaton	313,914.04	298,671.30
Group : [S3L4.2C1] Long Term Interest Expense SNF-CR			
Subgroup : None			
4520.00	INTEREST - 1ST MORTGAGE	134,659.70	143,949.66
4522.00	MORTGAGE INSURANCE PREMIUMS	21,916.03	23,417.71
4528.00	AMORT OF MORTGAGE ACQ COSTS	4,073.95	4,073.95
Subtotal : None		160,649.68	171,441.32
Total [S3L4.2C1]	Long Term Interest Expense SNF-CR	160,649.68	171,441.32
Group : [S3L4.6C1] Building Insurance Expense-SNF-CR			
Subgroup : None			
4590.00	INSURANCE - BLDG & EQUIP	21,212.75	18,264.15
Subtotal : None		21,212.75	18,264.15
Total [S3L4.6C1]	Building Insurance Expense-SNF-CR	21,212.75	18,264.15

Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR			
Subgroup : None			
4510.00	REAL ESTATE TAXES	146,664.79	156,440.71
Subtotal : None		146,664.79	156,440.71
Total [S3L4.8C1] Real Estate Tax Expense-SNF-CR		146,664.79	156,440.71
Group : [S3L4.10C1] Personal Property Tax Expense-SNF-CR			
Subgroup : None			
4511.00	PERSONAL PROPERTY TAXES	2,914.75	1,063.89
Subtotal : None		2,914.75	1,063.89
Total [S3L4.10C1] Personal Property Tax Expense-SNF-C		2,914.75	1,063.89
Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR			
Subgroup : None			
4538.00	RENT - OTHER	30,358.54	28,253.10
Subtotal : None		30,358.54	28,253.10
Total [S3L4.12C1] Other Fixed Cost Expense-SNF-CR		30,358.54	28,253.10
Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
4415.00	GROUP HEALTH INSURANCE	364,390.34	274,853.69
4416.00	GROUP DENTAL	8,412.40	2,559.42
4418.00	GROUP DISA/LIFE INSURANCE	1,616.58	1,837.90
Subtotal : None		374,419.32	279,251.01
Total [CLA-53.01] LA-Group Health/Life		374,419.32	279,251.01
Group : [CLA-53.02] LA-Employee Pensions			
Subgroup : None			
4334.00	401K MATCH EXPENSE	21,273.98	14,649.26
4335.00	401K ADMINISTRATION FEES	1,200.00	300.00
Subtotal : None		22,473.98	14,949.26
Total [CLA-53.02] LA-Employee Pensions		22,473.98	14,949.26
Group : [CLA-53.03] LA-Employee Benefits			
Subgroup : None			
4333.00	EMPLOYEE BENEFITS - OTHER	14,642.79	19,419.49
4412.00	VISION CARE	807.20	415.67
4413.00	MEDICAL FLEX SPENDING	51,347.73	17,268.13
Subtotal : None		66,797.72	37,103.29
Total [CLA-53.03] LA-Employee Benefits		66,797.72	37,103.29
Group : [CLA-53.04] LA-Payroll Taxes			
Subgroup : None			
4400.00	PAYROLL TAXES - ACCRD	10,407.93	14,164.99
4401.00	FUTA TAX	8,048.19	6,911.29
4402.00	EMPLOYER MEDICARE	111,336.04	84,759.67
4403.00	EMPLOYER FICA	469,203.30	358,981.39
4404.00	MUTA EXPENSE	89,747.09	85,740.94
4405.00	MASS. HEALTH INS. TAX	36,348.48	31,201.76
4409.00	SALARY ALLOCATION - P/R TAXES	4,082.48	8,245.96
Subtotal : None		729,173.51	590,006.00
Total [CLA-53.04] LA-Payroll Taxes		729,173.51	590,006.00
Group : [CLA-53.05] LA-Workers Comp			
Subgroup : None			
4425.00	INSURANCE - WORKERS COMP	144,358.00	191,237.00

Subtotal : None		<u>144,358.00</u>	<u>191,237.00</u>
Total [CLA-53.05]	LA-Workers Comp	<u>144,358.00</u>	<u>191,237.00</u>
NET (INCOME) LOSS		<u>0.00</u>	<u>0.00</u>
Sum of Account Groups		0.00	0.00

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