

Client: **A367700 - Baldwinville Skilled Nursing and Rehabilitation Center**
Engagement: **MDMC 2023 - Baldwinville Nursing Home**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	FS PP-1 12/31/2022	IMPORT 12/31/2023	JE Ref #	AJE	FS CP 12/31/2023	JE Ref # IDJE	CAID CP 12/31/2023
Group : [BS] Balance Sheet								
Subgroup : None								
1101-010	CASH - MONEY MARKET	0.00	1,688,332.00		0.00	1,688,332.00		1,688,332.00
1102-010	PETTY CASH	500.00	500.00		0.00	500.00		500.00 x
1104-010	CASH-BALDWINVILLE-CITIZENS	209,129.00	92,560.00		0.00	92,560.00		92,560.00 x
1118-010	CASH-PAYROLL	0.00	4,497.00		0.00	4,497.00		4,497.00 x
1122-010	CASH-INVESTMENTS	42,827.00	44,475.00		0.00	44,475.00		44,475.00 x
1150-000	Cash held in Investments	26,436.00	26,288.00		0.00	26,288.00		26,288.00 x
1228-010	HUD RESIDUAL RECEIPTS	229,966.00	231,233.00		0.00	231,233.00		231,233.00
1300-010	ACCTS REC-PRIVATE-SNF	101,754.00	31,687.00		0.00	31,687.00		31,687.00 x
1302-010	ACCTS REC-MEDICAID-SNF	561,435.00	857,899.00		0.00	857,899.00		857,899.00 x
1304-010	ACCTS REC-MEDICARE A-SNF	140,926.00	151,630.00		0.00	151,630.00		151,630.00 x
1305-010	ACCTS REC-MEDICARE B-SNF	7,243.00	11,026.00		0.00	11,026.00		11,026.00 x
1308-010	ACCTS REC-MANAGED CARE/HMO-SNF	101,729.00	188,375.00		0.00	188,375.00		188,375.00 x
1329-010	BAD DEBT RESERVE	(36,553.00)	(71,252.00)		0.00	(71,252.00)		(71,252.00) x
1346-010	EXCHANGE	7,036.00	9,325.00		0.00	9,325.00		9,325.00
1530-010	PREPAID INSURANCE	36,615.00	37,575.00		0.00	37,575.00		37,575.00 x
1580-010	PREPAID EXPENSES-OTHER	10,272.00	12,286.00		0.00	12,286.00		12,286.00 x
1712-010	DEPOSITS-UTILITIES	529.00	529.00		0.00	529.00		529.00 x
1719-010	DEPOSITS-OTHER	760.00	760.00		0.00	760.00		760.00
1724-010	DUE FROM AFFILIATE - OTHER	300.00	300.00		0.00	300.00		300.00
1732-010	DUE TO/FROM ROSEWOOD	(33,065.00)	0.00		0.00	0.00		0.00
1740-010	DEFERRED FINANCE FEES	180,053.00	180,053.00		0.00	180,053.00		180,053.00 x
1743-010	ACCUM AMORT FINANCE FEES	(66,447.00)	(73,940.00)		0.00	(73,940.00)		(73,940.00) x
1751-010	HUD MIP ESCROW	2,808.00	3,634.00		0.00	3,634.00		3,634.00 x
1752-010	HUD INSURANCE ESCROW	74,788.00	80,421.00		0.00	80,421.00		80,421.00 x
1758-010	HUD CAPITAL REPL RESERVE	119,598.00	147,941.00		0.00	147,941.00		147,941.00 x
1902-010	LAND	23,818.00	23,818.00		0.00	23,818.00		23,818.00 x
1905-010	LAND IMPROVEMENTS	131,170.00	147,570.00		0.00	147,570.00		147,570.00 x
1909-010	ACCUM DEPREC-LAND IMPROVEMENTS	(53,392.00)	(60,185.00)		0.00	(60,185.00)		(60,185.00) x
1912-010	BUILDING	6,108,683.00	6,108,683.00		0.00	6,108,683.00		6,108,683.00 x
1919-010	ACCUM DEPREC-BUILDING	(3,206,602.00)	(3,322,608.00)		0.00	(3,322,608.00)		(3,322,608.00) x
1922-010	BUILDING IMPROVEMENTS	1,773,250.00	1,821,001.00		0.00	1,821,001.00		1,821,001.00 x
1929-010	ACCUM DEPR-BUILD IMPROVEMENTS	(787,061.00)	(861,781.00)		0.00	(861,781.00)		(861,781.00) x
1935-010	OTHER IMPROVEMENTS	390,055.00	424,333.00		0.00	424,333.00		424,333.00 x
1936-010	ACCUM DEPREC-OTHER IMPROVEMENT	(159,397.00)	(200,525.00)		0.00	(200,525.00)		(200,525.00) x
1952-010	FURNITURE & EQUIPMENT	1,007,002.00	1,027,751.00		0.00	1,027,751.00		1,027,751.00 x
1959-010	ACCUM DEPREC-FURN & EQUIPMENT	(939,566.00)	(962,794.00)		0.00	(962,794.00)		(962,794.00) x
1970-010	CONSTRUCTION IN PROGRESS	0.00	1,409.00		0.00	1,409.00		1,409.00
1972-010	COMPUTER EQUIPMENT	150,485.00	169,447.00		0.00	169,447.00		169,447.00 x
1979-010	ACCUM DEPREC-COMPUTER EQUIPMEN	(131,594.00)	(142,987.00)		0.00	(142,987.00)		(142,987.00) x
1982-010	SOFTWARE	35,756.00	35,756.00		0.00	35,756.00		35,756.00 x
1989-010	ACCUM AMORT-SOFTWARE	(35,756.00)	(35,756.00)		0.00	(35,756.00)		(35,756.00) x
2102-010	ACCOUNTS PAYABLE-TRADE	(418,013.00)	(359,050.00)		0.00	(359,050.00)		(359,050.00) x
2165-010	UNEARNED INCOME	(8,710.00)	(27,819.00)		0.00	(27,819.00)		(27,819.00) x
2170-010	ACCURED EXPENSES-OPERATING	(170,910.00)	(212,256.00)		0.00	(212,256.00)		(212,256.00) x
2306-010	MORTGAGE - S/T	(100,949.00)	(104,331.00)		0.00	(104,331.00)		(104,331.00) x
2514-010	W/H FEDERAL INCOME TAXES	0.00	(1,345.00)		0.00	(1,345.00)		(1,345.00) x
2516-010	W/H FICA TAXES	0.00	(902.00)		0.00	(902.00)		(902.00) x
2517-010	W/H MEDICARE TAXES	0.00	(211.00)		0.00	(211.00)		(211.00) x
2526-010	W/H STATE INC TAX - MA	0.00	(657.00)		0.00	(657.00)		(657.00) x
2536-010	W/H GARNISHMENTS	0.00	(7.00)		0.00	(7.00)		(7.00) x
2538-010	FAMILY MEDICAL LEAVE TAX	(3,686.00)	(69.00)		0.00	(69.00)		(69.00) x
2540-010	LIFE INSURANCE WITHHELD	(2,100.00)	(2,492.00)		0.00	(2,492.00)		(2,492.00) x
2550-010	ACCURED PAYROLL	(91,459.00)	(115,776.00)		0.00	(115,776.00)		(115,776.00) x
2560-010	ACCURED FICA TAXES	(8,011.00)	(8,916.00)		0.00	(8,916.00)		(8,916.00) x
2564-010	ACCD BONUS	(12,632.00)	(11,632.00)		0.00	(11,632.00)		(11,632.00) x
2565-010	ACCD VACATION	(104,715.00)	(116,546.00)		0.00	(116,546.00)		(116,546.00) x
2568-010	ACCD PENSION/401(K)	0.00	(989.00)		0.00	(989.00)		(989.00) x
2910-010	MORTGAGE- LT	(3,906,235.00)	(3,801,903.00)		0.00	(3,801,903.00)		(3,801,903.00) x
3251-010	UNRESTRICTED NET ASSETS	(7,521,901.00)	(8,142,641.00)		0.00	(8,142,641.00)		(8,142,641.00) x
3251-011	UNRESTRICTED NET ASSETS	916,773.00	1,080,469.00		0.00	1,080,469.00		1,080,469.00
3251-012	UNRESTRICTED NET ASSETS	987,975.00	988,564.00		0.00	988,564.00		988,564.00
3251-013	UNRESTRICTED NET ASSETS	1,283,253.00	1,470,463.00		0.00	1,470,463.00		1,470,463.00
3251-014	UNRESTRICTED NET ASSETS	507,925.00	583,297.00		0.00	583,297.00		583,297.00
3251-015	UNRESTRICTED NET ASSETS	781,414.00	884,426.00		0.00	884,426.00		884,426.00
3251-016	UNRESTRICTED NET ASSETS	136,740.00	154,951.00		0.00	154,951.00		154,951.00
3251-017	UNRESTRICTED NET ASSETS	926,322.00	1,220,876.00		0.00	1,220,876.00		1,220,876.00
3251-018	UNRESTRICTED NET ASSETS	572,289.00	630,789.00		0.00	630,789.00		630,789.00
3500-CLA	CHANGE IN NET ASSETS WITH DONOR RESTRICTIC	6,573.88	0.00		0.00	0.00		0.00
3510-010	TEMP RESTRICTED NET ASSETS	(72,723.00)	(69,263.00)		0.00	(69,263.00)		(69,263.00) x
Subtotal : None		(277,289.12)	1,866,296.00		0.00	1,866,296.00		1,866,296.00
Total [BS] Balance Sheet		(277,289.12)	1,866,296.00		0.00	1,866,296.00		1,866,296.00
Group : [PL] Profit & Loss								
Subgroup : None								
4000-010	PRIVATE ROOM & BOARD:SNF	(1,076,033.00)	(2,001,036.00)		0.00	(2,001,036.00)		(2,001,036.00)
4001-010	RM & BOARD SCO / PACE	0.00	0.00		0.00	0.00		(1,661,061.33)
4050-010	MEDICAID ROOM & BOARD:SNF	(6,991,882.00)	(7,025,524.00)		0.00	(7,025,524.00)	CAIDJE -)	(5,304,391.94)
4050-011	MEDICAID ROOM & BOARD:SNF	0.00	(22,700.00)		0.00	(22,700.00)	CAIDJE -) CAIDJE -) CAIDJE -)	(806,550.00)
4058-010	ROOM & BOARD ALLOW:SNF	3,190,778.00	2,268,025.00		0.00	2,268,025.00		2,268,025.00
4061-010	PHYSICAL THERAPY:MD SNF	0.00	(2,075.00)		0.00	(2,075.00)		(2,075.00)
4063-010	DRUGS & PHARMACY:MD SNF	0.00	(2,664.00)		0.00	(2,664.00)		(2,664.00)
4068-010	OCCUPATIONAL THER:MD SNF	0.00	(1,440.00)		0.00	(1,440.00)		(1,440.00)
4075-010	ANCILLARY ALLOWNCE:MD SNF	0.00	(13,441.00)		0.00	(13,441.00)		(13,441.00)
4100-010	MEDICARE A R & B:SNF	(1,404,205.00)	(1,212,872.00)		0.00	(1,212,872.00)		(1,212,872.00)
4110-010	OXYGEN:MC A SNF	0.00	(1,292.00)		0.00	(1,292.00)		(1,292.00)
4111-010	PHYSICAL THERAPY:MC A SNF	(199,830.00)	(186,735.00)		0.00	(186,735.00)		(186,735.00)
4112-010	SPEECH THERAPY:MC A SNF	(45,580.00)	(34,040.00)		0.00	(34,040.00)		(34,040.00)
4113-010	DRUGS & PHARMACY:MC A SNF	(77,458.00)	(94,587.00)		0.00	(94,587.00)		(94,587.00)
4114-010	MEDICAL SUPPLIES:MC A SNF	0.00	(2,940.00)		0.00	(2,940.00)		(2,940.00)
4115-010	LABORATORY:MC A SNF	(41,656.00)	(12,915.00)		0.00	(12,915.00)		(12,915.00)
4117-010	X-RAY:MC A SNF	(18,562.00)	(14,975.00)		0.00	(14,975.00)		(14,975.00)
4118-010	OCCUP THERAPY:MC A SNF	(220,450.00)	(231,540.00)		0.00	(231,540.00)		(231,540.00)
4125-010	CONTRACT ALLOW:MC A SNF	603,536.00	579,024.00		0.00	579,024.00		579,024.00

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Worksheet: **T:01 - MCD SNF-CR TB Report**

Account	Description	FS PP-1	IMPORT	JE Ref #	AJE	FS CP	JE Ref # IDJE	CAID CP
		12/31/2022	12/31/2023			12/31/2023		12/31/2023
4130-010	OTHER ROOM & BOARD:SNF	(2,766,510.00)	(2,832,718.00)		0.00	(2,832,718.00)		(1,171,656.67)
4130-011	OTHER ROOM & BOARD:SNF	0.00	(9,350.00)		0.00	(9,350.00)	CAIDJE -	(9,350.00)
4130-xxx	Rm & Board Hospice	0.00	0.00		0.00	0.00		(937,282.06)
							CAIDJE -)	
4138-010	ROOM & BOARD ALLOW:SNF	1,051,877.00	927,044.00		0.00	927,044.00		927,044.00
4140-010	OXYGEN:OTH SNF	(10,760.00)	(3,436.00)		0.00	(3,436.00)		(3,436.00)
4141-010	PHYSICAL THERAPY:OTH SNF	(99,905.00)	(91,355.00)		0.00	(91,355.00)		(91,355.00)
4142-010	SPEECH THERAPY:OTH SNF	(19,640.00)	(12,150.00)		0.00	(12,150.00)		(12,150.00)
4143-010	DRUGS & PHARMACY:OTH SNF	(42,777.00)	(45,387.00)		0.00	(45,387.00)		(45,387.00)
4145-010	LABORATORY:OTH SNF	(16,039.00)	(531.00)		0.00	(531.00)		(531.00)
4147-010	X-RAY:OTH SNF	(825.00)	(4,363.00)		0.00	(4,363.00)		(4,363.00)
4148-010	OCCUP THERAPY:OTH SNF	(113,630.00)	(107,195.00)		0.00	(107,195.00)		(107,195.00)
4155-010	ANCILLARY ALLOW:OTH SNF	171,571.00	167,618.00		0.00	167,618.00		167,618.00
4161-010	PHYSICAL THERAPY:MC B	(153,905.00)	(98,890.00)		0.00	(98,890.00)		(98,890.00)
4162-010	SPEECH THERAPY:MC B	(122,680.00)	(120,000.00)		0.00	(120,000.00)		(120,000.00)
4163-010	DRUGS & PHARMACY:MC B	(17,551.00)	(16,190.00)		0.00	(16,190.00)		(16,190.00)
4165-010	LABORATORY:MC B	(2,600.00)	0.00		0.00	0.00		0.00
4168-010	OCCUPATIONAL THERAPY:MC B	(93,865.00)	(93,550.00)		0.00	(93,550.00)		(93,550.00)
4175-010	ANCILLARY ALLOWANCE:MC B	303,936.00	234,770.00		0.00	234,770.00		234,770.00
4311-010	OUTPATIENT PT REV	(9,874.00)	2,078.00		0.00	2,078.00		2,078.00
4312-010	OUTPATIENT OT REV	0.00	(750.00)		0.00	(750.00)		(750.00)
4318-010	OUTPATIENT ST REV	(1,495.00)	(1,195.00)		0.00	(1,195.00)		(1,195.00)
4375-010	ANCILLARY ALLOWANCE:MD ICF	3,946.00	347.00		0.00	347.00		347.00
4845-010	INTEREST INCOME	(985.12)	(35,279.00)		0.00	(35,279.00)		(35,279.00)
4845-CLA	Restricted Investment Income	(3,113.88)	(1,437.00)		0.00	(1,437.00)		(1,437.00)
4882-010	SNF TRANSITIONS	0.00	(1,008,234.00)		0.00	(1,008,234.00)		(1,008,234.00)
4883-010	STATE STIMULUS INCOME	(347,229.00)	0.00		0.00	0.00		0.00
4884-010	FEDERAL STIMULUS INCOME	(215,922.67)	0.00		0.00	0.00		0.00
4886-010	GRANT AND FUNDRAISING INCOME	(22,723.00)	0.00		0.00	0.00		0.00
4887-010	OTHER INCOME - COVID TEST	(256,380.00)	(56,352.00)		0.00	(56,352.00)		(56,352.00)
4888-010	MISCELLANEOUS INCOME	(5,050.21)	0.00		0.00	0.00		0.00
4888-014	MISCELLANEOUS INCOME	(1,834.00)	0.00		0.00	0.00		0.00
4889-010	ERC INCOME	0.00	(1,676,112.00)		0.00	(1,676,112.00)		(1,676,112.00)
5101-010	SAL-ADMINISTRATOR	110,103.00	112,581.00		0.00	112,581.00		112,581.00
5101-013	SAL-ADMINISTRATOR	7,619.00	7,071.00		0.00	7,071.00		7,071.00
5101-014	SAL-ADMINISTRATOR	790.00	1,817.00		0.00	1,817.00		1,817.00
5101-015	SAL-ADMINISTRATOR	3,351.00	3,337.00		0.00	3,337.00		3,337.00
5101-016	SAL-ADMINISTRATOR	10,836.00	10,000.00		0.00	10,000.00		10,000.00
5101-017	SAL-ADMINISTRATOR	3,049.00	0.00		0.00	0.00		0.00
5115-010	SAL-OFFICE/CLERICAL	156,683.00	170,711.00		0.00	170,711.00		170,711.00
5115-011	SAL-OFFICE/CLERICAL	1,578.00	504.00		0.00	504.00		504.00
5115-013	SAL-OFFICE/CLERICAL	10,868.00	12,348.00		0.00	12,348.00		12,348.00
5115-014	SAL-OFFICE/CLERICAL	3,017.00	4,364.00		0.00	4,364.00		4,364.00
5115-015	SAL-OFFICE/CLERICAL	4,137.00	4,131.00		0.00	4,131.00		4,131.00
5115-017	SAL-OFFICE/CLERICAL	1,887.00	465.00		0.00	465.00		465.00
5115-018	SAL-OFFICE/CLERICAL	632.00	0.00		0.00	0.00		0.00
5120-010	MANAGEMENT/FINANCIAL SERVICES	431,724.00	461,940.00		0.00	461,940.00		461,940.00
5124-010	LEGAL FEES	7,192.00	14,838.00		0.00	14,838.00		14,838.00
5126-010	ACCOUNTING FEES	38,460.00	38,460.00		0.00	38,460.00		38,460.00
5128-010	OTHER PROFESSIONAL FEES	13,525.00	212,951.00		0.00	212,951.00		212,951.00
5129-010	TELEPHONE	24,281.00	28,362.00		0.00	28,362.00		28,362.00
5130-010	CELL PHONE EXPENSE	1,300.00	1,324.00		0.00	1,324.00		1,324.00
5131-010	ADVERTISING-HELP WANTED	6,271.00	19,238.00		0.00	19,238.00		19,238.00
5132-010	ADVERTISING-DIRECTORY	1,166.00	925.00		0.00	925.00		925.00
5133-010	BUSINESS PROMOTION	24,505.00	24,723.00		0.00	24,723.00		24,723.00
5135-010	MEMBERSHIP DUES	17,078.00	16,841.00		0.00	16,841.00		16,841.00
5136-010	SUBSCRIPTIONS	2,538.00	1,898.00		0.00	1,898.00		1,898.00
5137-010	LICENSES	840.00	1,210.00		0.00	1,210.00		1,210.00
5138-010	OFFICE SUPPLIES	18,579.00	22,978.00		0.00	22,978.00		22,978.00
5140-010	COURIER & POSTAGE	3,489.00	4,072.00		0.00	4,072.00		4,072.00
5141-010	ADMIN-EQUIP RENTAL	17,068.00	16,729.00		0.00	16,729.00		16,729.00
5142-010	EMPLOYEE TRAVEL	0.00	1,065.00		0.00	1,065.00		1,065.00
5145-010	BANK CHARGES	11,886.00	14,094.00		0.00	14,094.00		14,094.00
5146-010	PAYROLL PROCESSING FEES	14,104.00	14,912.00		0.00	14,912.00		14,912.00
5147-010	DONATIONS	807.00	0.00		0.00	0.00		0.00
5148-010	DATA PROCESSING FEES	68,734.00	73,976.00		0.00	73,976.00		73,976.00
5160-010	AUTO EXPENSE	1,093.00	1,527.00		0.00	1,527.00		1,527.00
5170-010	INSURANCE-GENERAL	79,338.00	81,471.00		0.00	81,471.00		81,471.00
5360-010	FICA EXPENSE	333,366.00	347,675.00		0.00	347,675.00		347,675.00
5361-010	STATE UNEMPLOYMENT TAXES	7,204.00	5,851.00		0.00	5,851.00		5,851.00
5362-010	FAMILY MEDICAL LEAVE TAX	15,667.00	11,022.00		0.00	11,022.00		11,022.00
5363-010	WORKMANS COMP INSURANCE	64,597.00	68,210.00		0.00	68,210.00		68,210.00
5364-010	HEALTH WELFARE INSURANCE	292,176.00	390,767.00		0.00	390,767.00		390,767.00
5366-010	PENSION EXPENSE	8,468.00	15,939.00		0.00	15,939.00		15,939.00
5368-010	UNIFORM ALLOWANCE	(3,603.00)	0.00		0.00	0.00		0.00
5370-010	SEMINARS & MEETINGS	2,715.00	575.00		0.00	575.00		575.00
5371-010	EDUCATION-STAFF	683.00	1,395.00		0.00	1,395.00		1,395.00
5375-010	TUITION REIMB	2,990.00	1,878.00		0.00	1,878.00		1,878.00
5378-010	EMPLOYEE RELATIONS	9,637.00	5,864.00		0.00	5,864.00		5,864.00
5380-010	OTHER BENEFITS	6,682.00	10,412.00		0.00	10,412.00		10,412.00
5501-010	SAL-MAINT SUPERVISOR	45,479.00	46,671.00		0.00	46,671.00		46,671.00
5501-013	SAL-MAINT SUPERVISOR	4,998.00	4,153.00		0.00	4,153.00		4,153.00
5501-014	SAL-MAINT SUPERVISOR	1,096.00	824.00		0.00	824.00		824.00
5501-015	SAL-MAINT SUPERVISOR	1,472.00	1,502.00		0.00	1,502.00		1,502.00
5515-010	SAL-MAINTENANCE STAFF	23,566.00	34,071.00		0.00	34,071.00		34,071.00
5515-011	SAL-MAINTENANCE STAFF	1,400.00	1,049.00		0.00	1,049.00		1,049.00
5515-013	SAL-MAINTENANCE STAFF	2,165.00	2,677.00		0.00	2,677.00		2,677.00
5515-014	SAL-MAINTENANCE STAFF	3,686.00	144.00		0.00	144.00		144.00
5515-015	SAL-MAINTENANCE STAFF	913.00	1,041.00		0.00	1,041.00		1,041.00
5515-017	SAL-MAINTENANCE STAFF	254.00	352.00		0.00	352.00		352.00
5515-018	SAL-MAINTENANCE STAFF	367.00	0.00		0.00	0.00		0.00
5538-010	MAINTENANCE SUPPLIES	40,581.00	48,430.00		0.00	48,430.00		48,430.00
5539-010	MAINTENANCE & REPAIRS	26,874.00	62,363.00		0.00	62,363.00		62,363.00
5541-010	MAINT EQUIP RENTAL	2,994.00	3,094.00		0.00	3,094.00		3,094.00
5543-010	GROUNDKEEPING	6,448.00	6,523.00		0.00	6,523.00		6,523.00
5546-010	MAINTENANCE CONTRACTS	17,918.00	17,910.00		0.00	17,910.00		17,910.00
5547-010	RUBBISH REMOVAL	21,348.00	23,919.00		0.00	23,919.00		23,919.00
5548-010	SNOW REMOVAL	14,002.00	14,297.00		0.00	14,297.00		14,297.00
5571-010	WATER & SEWER	62,298.00	61,545.00		0.00	61,545.00		61,545.00

Client: **A367700 - Baldwinville Skilled Nursing and Rehabilitation Center**
Engagement: **MDMC 2023 - Baldwinville Nursing Home**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Worksheet: **T-01 - MCD SNF-CR TB Report**

Account	Description	FS PP-1	IMPORT	JE Ref #	AJE	FS CP	JE Ref # IDJE	CAID CP
		12/31/2022	12/31/2023			12/31/2023		12/31/2023
5572-010	GAS/PROPANE	4,219.00	4,450.00		0.00	4,450.00		4,450.00
5573-010	FUEL OIL	115,591.00	89,795.00		0.00	89,795.00		89,795.00
5574-010	ELECTRICITY	60,148.00	62,854.00		0.00	62,854.00		62,854.00
5738-010	LAUNDRY SUPPLIES	543.00	0.00		0.00	0.00		0.00
5739-010	PURCHASE SERVICE-LAUNDRY	61,733.00	64,401.00		0.00	64,401.00		64,401.00
5938-010	HOUSEKEEPING SUPPLIES	544.00	88.00		0.00	88.00		88.00
5939-010	PURCHASE SERVICE-HOUSEKEEPING	307,134.00	318,099.00		0.00	318,099.00		318,099.00
6301-010	SAL-FOOD SERVICE SUPERVISOR	61,804.00	63,394.00		0.00	63,394.00		63,394.00
6301-013	SAL-FOOD SERVICE SUPERVISOR	4,070.00	4,372.00		0.00	4,372.00		4,372.00
6301-014	SAL-FOOD SERVICE SUPERVISOR	1,614.00	0.00		0.00	0.00		0.00
6301-015	SAL-FOOD SERVICE SUPERVISOR	1,859.00	1,898.00		0.00	1,898.00		1,898.00
6305-010	SAL-COOKS	97,946.00	103,556.00		0.00	103,556.00		103,556.00
6305-011	SAL-COOKS	10,809.00	8,484.00		0.00	8,484.00		8,484.00
6305-013	SAL-COOKS	4,874.00	5,784.00		0.00	5,784.00		5,784.00
6305-014	SAL-COOKS	1,572.00	2,765.00		0.00	2,765.00		2,765.00
6305-015	SAL-COOKS	2,772.00	2,914.00		0.00	2,914.00		2,914.00
6305-018	SAL-COOKS	367.00	134.00		0.00	134.00		134.00
6315-010	SAL-DIETARY STAFF	166,161.00	175,022.00		0.00	175,022.00		175,022.00
6315-011	SAL-DIETARY STAFF	2,761.00	2,838.00		0.00	2,838.00		2,838.00
6315-013	SAL-DIETARY STAFF	6,392.00	9,009.00		0.00	9,009.00		9,009.00
6315-014	SAL-DIETARY STAFF	2,111.00	2,591.00		0.00	2,591.00		2,591.00
6315-015	SAL-DIETARY STAFF	4,599.00	4,793.00		0.00	4,793.00		4,793.00
6315-017	SAL-DIETARY STAFF	124.00	367.00		0.00	367.00		367.00
6315-018	SAL-DIETARY STAFF	9,685.00	3,591.00		0.00	3,591.00		3,591.00
6323-010	DIETICIAN CONSULTING FEE	35,214.00	38,770.00		0.00	38,770.00		38,770.00
6334-010	FOOD	262,800.00	277,304.00		0.00	277,304.00		277,304.00
6336-010	DISHES & UTENSILS	1,293.00	0.00		0.00	0.00		0.00
6338-010	DIETARY SUPPLIES	31,265.00	36,483.00		0.00	36,483.00		36,483.00
6501-010	SAL-RECREATION SUPERVISOR	41,981.00	37,697.00		0.00	37,697.00		37,697.00
6501-013	SAL-RECREATION SUPERVISOR	2,474.00	3,130.00		0.00	3,130.00		3,130.00
6501-014	SAL-RECREATION SUPERVISOR	600.00	238.00		0.00	238.00		238.00
6501-015	SAL-RECREATION SUPERVISOR	1,096.00	871.00		0.00	871.00		871.00
6501-017	SAL-RECREATION SUPERVISOR	5,902.00	0.00		0.00	0.00		0.00
6501-018	SAL-RECREATION SUPERVISOR	0.00	272.00		0.00	272.00		272.00
6515-010	SAL-RECREATION STAFF	75,310.00	101,418.00		0.00	101,418.00		101,418.00
6515-011	SAL-RECREATION STAFF	2.00	865.00		0.00	865.00		865.00
6515-013	SAL-RECREATION STAFF	3,502.00	4,294.00		0.00	4,294.00		4,294.00
6515-014	SAL-RECREATION STAFF	2,588.00	1,004.00		0.00	1,004.00		1,004.00
6515-015	SAL-RECREATION STAFF	2,805.00	3,101.00		0.00	3,101.00		3,101.00
6515-017	SAL-RECREATION STAFF	60.00	140.00		0.00	140.00		140.00
6515-018	SAL-RECREATION STAFF	2,759.00	875.00		0.00	875.00		875.00
6538-010	RECREATION SUPPLIES	5,694.00	6,823.00		0.00	6,823.00		6,823.00
6539-010	PURCHASE SERVICE-RECREATION	3,919.00	5,940.00		0.00	5,940.00		5,940.00
6545-010	CABLE TV SERVICES	19,028.00	18,111.00		0.00	18,111.00		18,111.00
6701-010	SAL-SOCIAL SERVICES	57,371.00	69,214.00		0.00	69,214.00		69,214.00
6701-013	SAL-SOCIAL SERVICES	2,654.00	5,339.00		0.00	5,339.00		5,339.00
6701-014	SAL-SOCIAL SERVICES	0.00	2,596.00		0.00	2,596.00		2,596.00
6701-015	SAL-SOCIAL SERVICES	1,877.00	2,172.00		0.00	2,172.00		2,172.00
6701-017	SAL-SOCIAL SERVICES	1,875.00	625.00		0.00	625.00		625.00
6715-010	SAL-ADMISSIONS	65,970.00	65,517.00		0.00	65,517.00		65,517.00
6715-013	SAL-ADMISSIONS	4,973.00	4,214.00		0.00	4,214.00		4,214.00
6715-014	SAL-ADMISSIONS	1,551.00	1,469.00		0.00	1,469.00		1,469.00
6715-015	SAL-ADMISSIONS	2,063.00	2,106.00		0.00	2,106.00		2,106.00
6728-010	SOCIAL SERVICES CONSULTANT	19,275.00	8,400.00		0.00	8,400.00		8,400.00
7020-010	MEDICAL DIRECTOR FEES	33,600.00	33,600.00		0.00	33,600.00		33,600.00
7300-010	SAL-DIRECTOR OF REHAB	88,786.00	81,900.00		0.00	81,900.00		81,900.00
7300-013	SAL-DIRECTOR OF REHAB	7,714.00	7,659.00		0.00	7,659.00		7,659.00
7300-014	SAL-DIRECTOR OF REHAB	1,273.00	3,036.00		0.00	3,036.00		3,036.00
7300-015	SAL-DIRECTOR OF REHAB	2,751.00	2,807.00		0.00	2,807.00		2,807.00
7301-010	SAL-PHYSICAL THERAPIST	71,415.00	70,682.00		0.00	70,682.00		25,556.52
7301-013	SAL-PHYSICAL THERAPIST	4,508.00	3,333.00		0.00	3,333.00	CAIDJE -)	3,333.00
7301-014	SAL-PHYSICAL THERAPIST	1,989.00	2,098.00		0.00	2,098.00		2,098.00
7301-015	SAL-PHYSICAL THERAPIST	1,934.00	1,971.00		0.00	1,971.00		1,971.00
7301-018	SAL-PHYSICAL THERAPIST	733.00	212.00		0.00	212.00		212.00
7301-020	SAL - PHYSICAL THERAPY - INDIRECT	0.00	0.00		0.00	0.00		83,228.77
7303-010	SAL-PHYSICAL THERAPY ASSISTANT	82,164.00	73,226.00		0.00	73,226.00	CAIDJE -)	35,122.71
7303-013	SAL-PHYSICAL THERAPY ASSISTANT	2,791.00	2,330.00		0.00	2,330.00	CAIDJE -)	2,330.00
7303-014	SAL-PHYSICAL THERAPY ASSISTANT	1,894.00	3,164.00		0.00	3,164.00		3,164.00
7303-015	SAL-PHYSICAL THERAPY ASSISTANT	1,590.00	1,619.00		0.00	1,619.00		1,619.00
7303-017	SAL-PHYSICAL THERAPY ASSISTANT	80.00	10.00		0.00	10.00		10.00
7303-020	SAL - OCCUPATIONAL THERAPY - INDIRECT	0.00	0.00		0.00	0.00		86,326.40
7318-010	PHYSICAL THERAPY SUPPLIES	10,452.00	10,851.00		0.00	10,851.00	CAIDJE -)	10,851.00
7320-010	PURCH SRVC PT- DIRECT	388.00	400.00		0.00	400.00		400.00
7321-010	PURCH SRVC PT- INDIRECT	376.00	225.00		0.00	225.00		225.00
7401-010	SAL-SPEECH THERAPIST	68,595.00	78,243.00		0.00	78,243.00		78,243.00
7401-013	SAL-SPEECH THERAPIST	2,671.00	3,020.00		0.00	3,020.00		(43,765.58)
7401-014	SAL-SPEECH THERAPIST	1,438.00	2,646.00		0.00	2,646.00	CAIDJE -)	2,646.00
7401-015	SAL-SPEECH THERAPIST	1,451.00	1,503.00		0.00	1,503.00		1,503.00
7401-018	SAL-SPEECH THERAPIST	277.00	0.00		0.00	0.00		0.00
7401-020	SAL - SPEECH THERAPY - INDIRECT	0.00	0.00		0.00	0.00		46,785.58
7528-010	INHALIOXYGEN THERAPY CONSULTAN	9,505.00	14,093.00		0.00	14,093.00	CAIDJE -)	14,093.00
7531-010	INHALIOXYGEN EQUIP RENTAL	15,464.00	18,126.00		0.00	18,126.00		18,126.00
7538-010	INHALIOXYGEN SUPPLIES	7,207.00	10,845.00		0.00	10,845.00		10,845.00
7550-010	OXYGEN THERAPY-MEDICARE	0.00	529.00		0.00	529.00		529.00
7628-010	PHARMACY CONSULTING FEES	9,969.00	9,369.00		0.00	9,369.00		9,369.00
7629-010	DRUGS-MEDICINE CABINET	10,632.00	27,764.00		0.00	27,764.00		27,764.00
7640-010	DRUGS-MEDICAID	10,044.00	6,664.00		0.00	6,664.00		6,664.00
7650-010	DRUGS-MEDICARE	48,685.00	62,173.00		0.00	62,173.00		62,173.00
7660-010	DRUGS-OTHER	25,874.00	26,017.00		0.00	26,017.00		26,017.00
7683-010	BILLABLE MED A SUPPLIES	10,248.00	0.00		0.00	0.00		0.00
7686-010	MED SUPPLIES MANAGED CARE	200.00	159.00		0.00	159.00		159.00
7690-010	SUPPLIES-PATIENT PERSONAL	431.00	2,102.00		0.00	2,102.00		2,102.00
7692-010	ENTERAL THERAPY SUPPLIES	0.00	3,441.00		0.00	3,441.00		3,441.00
7695-010	IV THERAPY-MED A	4,353.00	1,913.00		0.00	1,913.00		1,913.00

Client: **A367700 - Baldwinville Skilled Nursing and Rehabilitation Center**
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Period Ending: **12/31/2023**
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Worksheet: **T-01 - MCD SNF-CR TB Report**

Account	Description	FS PP-1	IMPORT	JE Ref #	AJE	FS CP	JE Ref # IDJE	CAID CP
		12/31/2022	12/31/2023			12/31/2023		12/31/2023
7698-010	IV THERAPY-MANAGED CARE/OTHER	5,433.00	6,299.00		0.00	6,299.00		6,299.00
7750-010	LAB-MEDICARE A	8,308.00	4,243.00		0.00	4,243.00		4,243.00
7760-010	LAB-OTHER	3,467.00	169.00		0.00	169.00		169.00
7761-010	COVID TESTING RESIDENTS	1,485.00	0.00		0.00	0.00		0.00
7762-010	COVID TESTING EMPLOYEES/CONTRAC	146,600.00	6,470.00		0.00	6,470.00		6,470.00
7850-010	AMBULANCE- MEDICARE	6,569.00	11,658.00		0.00	11,658.00		11,658.00
8050-010	X-RAY-MEDICARE A	6,101.00	4,839.00		0.00	4,839.00		4,839.00
8060-010	X-RAY-OTHER	573.00	1,933.00		0.00	1,933.00		1,933.00
8120-010	SAL- OCCUPATIONAL THERAPY	79,300.00	132,222.00		0.00	132,222.00		58,840.18
							CAIDJE -)	
8120-011	SAL- OCCUPATIONAL THERAPY	0.00	335.00		0.00	335.00		335.00
8120-013	SAL- OCCUPATIONAL THERAPY	4,441.00	5,887.00		0.00	5,887.00		5,887.00
8120-014	SAL- OCCUPATIONAL THERAPY	1,166.00	1,517.00		0.00	1,517.00		1,517.00
8120-015	SAL- OCCUPATIONAL THERAPY	2,063.00	2,102.00		0.00	2,102.00		2,102.00
8120-018	SAL- OCCUPATIONAL THERAPY	683.00	258.00		0.00	258.00		258.00
8125-010	SAL-COTA	45,930.00	23,177.00		0.00	23,177.00		10,232.42
							CAIDJE -)	
8125-013	SAL-COTA	2,908.00	1,525.00		0.00	1,525.00		1,525.00
8125-014	SAL-COTA	1,308.00	1,064.00		0.00	1,064.00		1,064.00
8125-015	SAL-COTA	1,472.00	1,409.00		0.00	1,409.00		1,409.00
8125-018	SAL-COTA	(44.00)	0.00		0.00	0.00		0.00
8148-010	OT-SUPPLIES	0.00	553.00		0.00	553.00		553.00
8301-010	SAL-DIRECTOR OF NURSES	52,423.00	89,244.00		0.00	89,244.00		89,244.00
8301-013	SAL-DIRECTOR OF NURSES	4,456.00	7,194.00		0.00	7,194.00		7,194.00
8301-014	SAL-DIRECTOR OF NURSES	0.00	1,490.00		0.00	1,490.00		1,490.00
8301-015	SAL-DIRECTOR OF NURSES	1,535.00	2,919.00		0.00	2,919.00		2,919.00
8301-016	SAL-DIRECTOR OF NURSES	2,000.00	0.00		0.00	0.00		0.00
8301-017	SAL-DIRECTOR OF NURSES	2,679.00	16,213.00		0.00	16,213.00		16,213.00
8303-010	SAL-ASST DIRECTOR OF NURSES	24,800.00	68,120.00		0.00	68,120.00		68,120.00
8303-013	SAL-ASST DIRECTOR OF NURSES	1,686.00	6,653.00		0.00	6,653.00		6,653.00
8303-014	SAL-ASST DIRECTOR OF NURSES	320.00	2,372.00		0.00	2,372.00		2,372.00
8303-015	SAL-ASST DIRECTOR OF NURSES	1,032.00	1,952.00		0.00	1,952.00		1,952.00
8303-017	SAL-ASST DIRECTOR OF NURSES	2,030.00	2,613.00		0.00	2,613.00		2,613.00
8305-010	SAL-NURSING SUPPORT STAFF	65,214.00	73,182.00		0.00	73,182.00		73,182.00
8305-013	SAL-NURSING SUPPORT STAFF	2,061.00	4,505.00		0.00	4,505.00		4,505.00
8305-014	SAL-NURSING SUPPORT STAFF	441.00	1,680.00		0.00	1,680.00		1,680.00
8305-015	SAL-NURSING SUPPORT STAFF	2,181.00	2,328.00		0.00	2,328.00		2,328.00
8305-017	SAL-NURSING SUPPORT STAFF	16,901.00	10,446.00		0.00	10,446.00		10,446.00
8305-018	SAL-NURSING SUPPORT STAFF	200.00	0.00		0.00	0.00		0.00
8306-010	SAL-MDS/PPS NURSE SALARIES	9,216.00	91,742.00		0.00	91,742.00		91,742.00
8306-013	SAL-MDS/PPS NURSE SALARIES	744.00	5,743.00		0.00	5,743.00		5,743.00
8306-014	SAL-MDS/PPS NURSE SALARIES	0.00	936.00		0.00	936.00		936.00
8306-015	SAL-MDS/PPS NURSE SALARIES	183.00	2,752.00		0.00	2,752.00		2,752.00
8306-017	SAL-MDS/PPS NURSE SALARIES	50.00	7,900.00		0.00	7,900.00		7,900.00
8307-010	SAL-MMQ NURSE SALARIES	38,459.00	28,262.00		0.00	28,262.00		28,262.00
8307-013	SAL-MMQ NURSE SALARIES	2,804.00	1,819.00		0.00	1,819.00		1,819.00
8307-014	SAL-MMQ NURSE SALARIES	1,683.00	1,554.00		0.00	1,554.00		1,554.00
8307-015	SAL-MMQ NURSE SALARIES	1,203.00	881.00		0.00	881.00		881.00
8307-017	SAL-MMQ NURSE SALARIES	14,095.00	4,558.00		0.00	4,558.00		4,558.00
8308-010	SAL-NURSE SUPERVISORS:SNF	250,225.00	205,989.00		0.00	205,989.00		205,989.00
8308-011	SAL-NURSE SUPERVISORS:SNF	4,785.00	12,175.00		0.00	12,175.00		12,175.00
8308-012	SAL-NURSE SUPERVISORS:SNF	589.00	0.00		0.00	0.00		0.00
8308-013	SAL-NURSE SUPERVISORS:SNF	17,608.00	9,865.00		0.00	9,865.00		9,865.00
8308-014	SAL-NURSE SUPERVISORS:SNF	7,786.00	3,278.00		0.00	3,278.00		3,278.00
8308-015	SAL-NURSE SUPERVISORS:SNF	7,361.00	7,726.00		0.00	7,726.00		7,726.00
8308-017	SAL-NURSE SUPERVISORS:SNF	40,258.00	28,561.00		0.00	28,561.00		28,561.00
8308-018	SAL-NURSE SUPERVISORS:SNF	2,514.00	216.00		0.00	216.00		216.00
8311-010	SAL-RN:SNF CERT	283,431.00	312,651.00		0.00	312,651.00		312,651.00
8311-011	SAL-RN:SNF CERT	16,100.00	4,204.00		0.00	4,204.00		4,204.00
8311-013	SAL-RN:SNF CERT	16,570.00	14,753.00		0.00	14,753.00		14,753.00
8311-014	SAL-RN:SNF CERT	6,908.00	10,579.00		0.00	10,579.00		10,579.00
8311-015	SAL-RN:SNF CERT	7,812.00	8,177.00		0.00	8,177.00		8,177.00
8311-016	SAL-RN:SNF CERT	4,125.00	0.00		0.00	0.00		0.00
8311-017	SAL-RN:SNF CERT	23,194.00	12,189.00		0.00	12,189.00		12,189.00
8311-018	SAL-RN:SNF CERT	4,849.00	1,898.00		0.00	1,898.00		1,898.00
8312-010	SAL-LPN:SNF CERT	442,821.00	492,996.00		0.00	492,996.00		492,996.00
8312-011	SAL-LPN:SNF CERT	11,032.00	9,922.00		0.00	9,922.00		9,922.00
8312-013	SAL-LPN:SNF CERT	18,353.00	19,931.00		0.00	19,931.00		19,931.00
8312-014	SAL-LPN:SNF CERT	12,063.00	9,895.00		0.00	9,895.00		9,895.00
8312-015	SAL-LPN:SNF CERT	10,327.00	11,696.00		0.00	11,696.00		11,696.00
8312-017	SAL-LPN:SNF CERT	73,297.00	49,070.00		0.00	49,070.00		49,070.00
8312-018	SAL-LPN:SNF CERT	16,413.00	6,446.00		0.00	6,446.00		6,446.00
8313-010	SAL-CERT AIDES SNF CERT	835,081.00	850,888.00		0.00	850,888.00		850,888.00
8313-011	SAL-CERT AIDES SNF CERT	106,087.00	125,694.00		0.00	125,694.00		125,694.00
8313-013	SAL-CERT AIDES SNF CERT	32,402.00	28,806.00		0.00	28,806.00		28,806.00
8313-014	SAL-CERT AIDES SNF CERT	16,258.00	18,499.00		0.00	18,499.00		18,499.00
8313-015	SAL-CERT AIDES SNF CERT	31,108.00	34,391.00		0.00	34,391.00		34,391.00
8313-016	SAL-CERT AIDES SNF CERT	1,250.00	0.00		0.00	0.00		0.00
8313-017	SAL-CERT AIDES SNF CERT	97,565.00	76,171.00		0.00	76,171.00		76,171.00
8313-018	SAL-CERT AIDES SNF CERT	12,938.00	8,093.00		0.00	8,093.00		8,093.00
8317-010	SAL-UNIT SECRETARY	143,860.00	150,499.00		0.00	150,499.00		150,499.00
8317-011	SAL-UNIT SECRETARY	2,852.00	4,429.00		0.00	4,429.00		4,429.00
8317-013	SAL-UNIT SECRETARY	4,529.00	5,768.00		0.00	5,768.00		5,768.00
8317-014	SAL-UNIT SECRETARY	2,597.00	3,091.00		0.00	3,091.00		3,091.00
8317-017	SAL-UNIT SECRETARY	8,380.00	5,366.00		0.00	5,366.00		5,366.00
8317-018	SAL-UNIT SECRETARY	6,127.00	3,268.00		0.00	3,268.00		3,268.00
8318-010	SAL-SCHEDULER	27,308.00	31,501.00		0.00	31,501.00		31,501.00
8318-011	SAL-SCHEDULER	2,855.00	6,642.00		0.00	6,642.00		6,642.00
8318-013	SAL-SCHEDULER	2,019.00	2,675.00		0.00	2,675.00		2,675.00
8318-014	SAL-SCHEDULER	730.00	749.00		0.00	749.00		749.00
8318-015	SAL-SCHEDULER	860.00	920.00		0.00	920.00		920.00
8318-017	SAL-SCHEDULER	2,874.00	5,328.00		0.00	5,328.00		5,328.00
8319-010	SAL-MEDICAL RECORDS	19,708.00	22,155.00		0.00	22,155.00		22,155.00
8319-011	SAL-MEDICAL RECORDS	1,718.00	926.00		0.00	926.00		926.00
8319-013	SAL-MEDICAL RECORDS	4,357.00	4,722.00		0.00	4,722.00		4,722.00
8319-014	SAL-MEDICAL RECORDS	730.00	80.00		0.00	80.00		80.00
8319-015	SAL-MEDICAL RECORDS	602.00	656.00		0.00	656.00		656.00
8320-010	SAL-CENTRAL SUPPLY	18,847.00	22,155.00		0.00	22,155.00		22,155.00
8320-011	SAL-CENTRAL SUPPLY	1,718.00	926.00		0.00	926.00		926.00
8320-014	SAL-CENTRAL SUPPLY	0.00	80.00		0.00	80.00		80.00

Client: **A367700 - Baldwinville Skilled Nursing and Rehabilitation Center**
Engagement: **MDMC 2023 - Baldwinville Nursing Home**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	FS PP-1	IMPORT	JE Ref #	AJE	FS CP	JE Ref # IDJE	CAID CP
		12/31/2022	12/31/2023			12/31/2023		12/31/2023
8320-015	SAL-CENTRAL SUPPLY	602.00	656.00		0.00	656.00		656.00
8430-010	NURSING ADMIN INTERCOMPANY	2,846.00	0.00		0.00	0.00		0.00
8435-010	MDS/IMMQ INTERCOMPANY	33,065.00	0.00		0.00	0.00		0.00
8437-010	SUPPLEMENTS	7,241.00	8,255.00		0.00	8,255.00		8,255.00
8438-010	NURSING SUPPLIES	143,700.00	137,342.00		0.00	137,342.00		137,342.00
8441-010	MEDICAL EQUIPMENT RENTAL	6,371.00	11,490.00		0.00	11,490.00		11,490.00
8449-010	PURCH SERV-DNS:SNF CERT	9,688.00	0.00		0.00	0.00		0.00
8450-010	PURCH SERV-RN:SNF CERT	0.00	37,386.00		0.00	37,386.00		37,386.00
8452-010	PURCH SERV-LPN:SNF CERT	322,552.00	480,889.00		0.00	480,889.00		480,889.00
8454-010	PURCHASE SERV-AIDES:SNF	42,538.00	401,760.00		0.00	401,760.00		401,760.00
9550-010	(GAIN)/LOSS SALE OF INVESTMENT	0.00	(63.00)		0.00	(63.00)		(63.00)
9608-010	BAD DEBTS-OTHER:SNF CERTIFIED	3,340.00	50,530.00		0.00	50,530.00		50,530.00
9710-010	INTEREST- MORTGAGE	133,723.00	130,442.00		0.00	130,442.00		130,442.00
9715-010	MORTGAGE INSURANCE PREMIUM	26,374.00	25,818.00		0.00	25,818.00		25,818.00
9740-010	INT-WORKING CAPITAL	0.00	1,635.00		0.00	1,635.00		1,635.00
9820-010	DEPREC-LAND IMPROVEMENTS	6,558.00	6,793.00		0.00	6,793.00		6,793.00
9821-010	DEPREC-BUILDING	116,007.00	116,007.00		0.00	116,007.00		116,007.00
9823-010	DEPREC-BUILDING IMPROVEMENTS	73,920.00	74,720.00		0.00	74,720.00		74,720.00
9824-010	DEPREC-OTHER IMPROVEMENTS	36,376.00	41,128.00		0.00	41,128.00		41,128.00
9827-010	DEPREC-FURNITURE & EQUIP	22,610.00	23,228.00		0.00	23,228.00		23,228.00
9829-010	DEPREC COMPUTER EQUIPMENT	6,302.00	11,393.00		0.00	11,393.00		11,393.00
9845-010	AMORT-FINANCE FEES	7,668.00	7,494.00		0.00	7,494.00		7,494.00
9848-010	EQUITY TRANSFER	300,000.00	750,000.00		0.00	750,000.00		750,000.00
9920-010	STATE ASSESSMENT	577,790.00	654,799.00		0.00	654,799.00		654,799.00
Subtotal : None		277,289.12	(1,866,296.00)		0.00	(1,866,296.00)	-	(1,866,296.00)
Total [PL] Profit & Loss		277,289.12	(1,866,296.00)		0.00	(1,866,296.00)	-	(1,866,296.00)
Sum of Account Groups		0.00	0.00		0.00	0.00		0.00
Net (Income) Loss		0.00	0.00		0.00	0.00		0.00

Tickmarks

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Client: **A367700 - Baldwinville Skilled Nursing and Rehabilitation Center**
Engagement: **MDMC 2023 - Baldwinville Nursing Home**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - MCD SNF-CR Groupings Report**

Account	Description	CAID CP 12/31/2023	CARE PP-1 12/31/2022
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
1101-010	CASH - MONEY MARKET	1,688,332.00	0.00
1102-010	PETTY CASH	500.00	500.00
1104-010	CASH-BALDWINVILLE-CITIZENS	92,560.00	209,129.00
1118-010	CASH-PAYROLL	4,497.00	0.00
1122-010	CASH-INVESTMENTS	44,475.00	42,827.00
Subtotal : None		1,830,364.00	252,456.00
Total [S6L1.1C1]	Cash and Cash Equivalents	1,830,364.00	252,456.00
Group : [S6L1.4C1]	Other Cash & Equivalents		
Subgroup : None			
1150-000	Cash held in Investments	26,288.00	26,436.00
1751-010	HUD MIP ESCROW	3,634.00	2,808.00
1752-010	HUD INSURANCE ESCROW	80,421.00	74,788.00
1758-010	HUD CAPITAL REPL RESERVE	147,941.00	119,598.00
Subtotal : None		258,284.00	223,630.00
Total [S6L1.4C1]	Other Cash & Equivalents	258,284.00	223,630.00
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A/ R Self-Pay Patients (Private)]			
1300-010	ACCTS REC-PRIVATE-SNF	31,687.00	101,754.00
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		31,687.00	101,754.00
Subgroup : [S6L1.5C1A/R Managed Care Patients (Private)]			
1308-010	ACCTS REC-MANAGED CARE/HMO-SNF	188,375.00	101,729.00
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		188,375.00	101,729.00
Subgroup : [S6L1.5C1A/r Medicare Non Managed Care]			
1304-010	ACCTS REC-MEDICARE A-SNF	151,630.00	140,926.00
1305-010	ACCTS REC-MEDICARE B-SNF	11,026.00	7,243.00
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		162,656.00	148,169.00
Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care]			
1302-010	ACCTS REC-MEDICAID-SNF	857,899.00	561,435.00
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care		857,899.00	561,435.00
Total [S6L1.5C1]	Payer Accounts Receivable	1,240,617.00	913,087.00
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
1329-010	BAD DEBT RESERVE	(71,252.00)	(36,553.00)
Subtotal : None		(71,252.00)	(36,553.00)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(71,252.00)	(36,553.00)
Group : [S6L1.8C1]	Receivable from Affiliates/Related Parties		
Subgroup : None			
1724-010	DUE FROM AFFILIATE - OTHER	300.00	300.00
Subtotal : None		300.00	300.00
Total [S6L1.8C1]	Receivable from Affiliates/Related Parties	300.00	300.00
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
1530-010	PREPAID INSURANCE	37,575.00	36,615.00
Subtotal : None		37,575.00	36,615.00
Total [S6L1.13C1]	Prepaid Insurance	37,575.00	36,615.00
Group : [S6L1.15C1]	Other Prepaid Expenses		
Subgroup : None			
1580-010	PREPAID EXPENSES-OTHER	12,286.00	10,272.00
Subtotal : None		12,286.00	10,272.00
Total [S6L1.15C1]	Other Prepaid Expenses	12,286.00	10,272.00
Group : [S6L1.17C1]	Other Current Assets		

Subgroup : None				
1228-010	HUD RESIDUAL RECEIPTS	231,233.00	229,966.00	
1346-010	EXCHANGE	9,325.00	7,036.00	
1719-010	DEPOSITS-OTHER	760.00	760.00	
Subtotal : None		241,318.00	237,762.00	
Total [S6L1.17C1]	Other Current Assets	241,318.00	237,762.00	
Group : [S6L2.1C1] Land				
Subgroup : None				
1902-010	LAND	23,818.00	23,818.00	
Subtotal : None		23,818.00	23,818.00	
Total [S6L2.1C1]	Land	23,818.00	23,818.00	
Group : [S6L2.2C1] Building				
Subgroup : [S6L2.2C1] Building Costs				
1912-010	BUILDING	6,108,683.00	6,108,683.00	
Subtotal [S6L2.2C1A] Building Costs		6,108,683.00	6,108,683.00	
Subgroup : [S6L2.2C1A/D] Building				
1919-010	ACCUM DEPREC-BUILDING	(3,322,608.00)	(3,206,602.00)	(116,006.00)
Subtotal [S6L2.2C1B] A/D Building		(3,322,608.00)	(3,206,602.00)	
Total [S6L2.2C1]	Building	2,786,075.00	2,902,081.00	
Group : [S6L2.3C1] Improvements - Cost				
Subgroup : [S6L2.3C1] Building Improvements				
1922-010	BUILDING IMPROVEMENTS	1,821,001.00	1,773,250.00	47,751.00
Subtotal [S6L2.3C1A] Building Improvements		1,821,001.00	1,773,250.00	
Subgroup : [S6L2.3C1] Leasehold Improvements				
1905-010	LAND IMPROVEMENTS	147,570.00	131,170.00	16,400.00
Subtotal [S6L2.3C1B] Leasehold Improvements		147,570.00	131,170.00	
Subgroup : [S6L2.3C1] Other Improvements				
1935-010	OTHER IMPROVEMENTS	424,333.00	390,055.00	
Subtotal [S6L2.3C1C] Other Improvements		424,333.00	390,055.00	34,278.00
Subgroup : [S6L2.3C1A/D] Building Improvements				
1929-010	ACCUM DEPR-BUILD IMPROVEMENTS	(861,781.00)	(787,061.00)	
Subtotal [S6L2.3C1D] A/D Building Improvements		(861,781.00)	(787,061.00)	
Subgroup : [S6L2.3C1A/D] Leasehold Improvements				
1909-010	ACCUM DEPREC-LAND IMPROVEMENTS	(60,185.00)	(53,392.00)	
Subtotal [S6L2.3C1E] A/D Leasehold Improvements		(60,185.00)	(53,392.00)	
Subgroup : [S6L2.3C1A/D] Other Improvements				
1936-010	ACCUM DEPREC-OTHER IMPROVEMENT	(200,525.00)	(159,397.00)	
Subtotal [S6L2.3C1F] A/D Other Improvements		(200,525.00)	(159,397.00)	
Total [S6L2.3C1]	Improvements - Cost	1,270,413.00	1,294,625.00	
Group : [S6L2.4C1] Equipment				
Subgroup : [S6L2.4C1] Equipment Cost				
1952-010	FURNITURE & EQUIPMENT	1,027,751.00	1,007,002.00	
1972-010	COMPUTER EQUIPMENT	169,447.00	150,485.00	
Subtotal [S6L2.4C1A] Equipment Cost		1,197,198.00	1,157,487.00	39,711.00
Subgroup : [S6L2.4C1A/D] Equipment				
1959-010	ACCUM DEPREC-FURN & EQUIPMENT	(962,794.00)	(939,566.00)	
1979-010	ACCUM DEPREC-COMPUTER EQUIPMEN	(142,987.00)	(131,594.00)	
Subtotal [S6L2.4C1b] A/D Equipment		(1,105,781.00)	(1,071,160.00)	(34,621.00)
Total [S6L2.4C1]	Equipment	91,417.00	86,327.00	
Group : [S6L2.5C1] Software/Limited Life Assets				
Subgroup : [S6L2.5C1] Software Cost				
1982-010	SOFTWARE	35,756.00	35,756.00	
Subtotal [S6L2.5C1A] Software Cost		35,756.00	35,756.00	
Subgroup : [S6L2.5C1A/D] Software				
1989-010	ACCUM AMORT-SOFTWARE	(35,756.00)	(35,756.00)	
Subtotal [S6L2.5C1B] A/D Software		(35,756.00)	(35,756.00)	0.00

Total [S6L2.5C1]	Software/Limited Life Assets	0.00	0.00
Group : [S6L3.3C1]	Other Deferred Charges and Non Current Assets		
Subgroup : [S6L3.3C1]	Utility Deposits		
1712-010	DEPOSITS-UTILITIES	529.00	529.00
Subtotal [S6L3.3C1D]	Utility Deposits	529.00	529.00
Total [S6L3.3C1]	Other Deferred Charges and Non Current Assets	529.00	529.00
Group : [S6L3.4C1]	Construction in Progress		
Subgroup : None			
1970-010	CONSTRUCTION IN PROGRESS	1,409.00	0.00
Subtotal : None		1,409.00	0.00
Total [S6L3.4C1]	Construction in Progress	1,409.00	0.00
Group : [S6L3.5C1]	Mortgage Acquisition Costs		
Subgroup : None			
1740-010	DEFERRED FINANCE FEES	180,053.00	180,053.00
Subtotal : None		180,053.00	180,053.00
Total [S6L3.5C1]	Mortgage Acquisition Costs	180,053.00	180,053.00
Group : [S6L3.6C1]	Accum Amort of Mortgage Acquisition Costs		
Subgroup : None			
1743-010	ACCUM AMORT FINANCE FEES	(73,940.00)	(66,447.00)
Subtotal : None		(73,940.00)	(66,447.00)
Total [S6L3.6C1]	Accum Amort of Mortgage Acquisition Costs	(73,940.00)	(66,447.00)
Group : [S6L5.1C1]	Trade Payable		
Subgroup : None			
2102-010	ACCOUNTS PAYABLE-TRADE	(359,050.00)	(418,013.00)
Subtotal : None		(359,050.00)	(418,013.00)
Total [S6L5.1C1]	Trade Payable	(359,050.00)	(418,013.00)
Group : [S6L5.2C1]	Accrued Expenses		
Subgroup : None			
2170-010	ACCRUED EXPENSES-OPERATING	(212,256.00)	(170,910.00)
Subtotal : None		(212,256.00)	(170,910.00)
Total [S6L5.2C1]	Accrued Expenses	(212,256.00)	(170,910.00)
Group : [S6L5.7C1]	Accrued Salaries & Payroll Liabilities		
Subgroup : [S6L5.7C1A]	Accrued Salaries		
2550-010	ACCRUED PAYROLL	(115,776.00)	(91,459.00)
2564-010	ACCD BONUS	(11,632.00)	(12,632.00)
2565-010	ACCD VACATION	(116,546.00)	(104,715.00)
Subtotal [S6L5.7C1A]	Accrued Salaries	(243,954.00)	(208,806.00)
Subgroup : [S6L5.7C1B]	Accrued Payroll Taxes Withheld		
2514-010	W/H FEDERAL INCOME TAXES	(1,345.00)	0.00
2516-010	W/H FICA TAXES	(902.00)	0.00
2517-010	W/H MEDICARE TAXES	(211.00)	0.00
2526-010	W/H STATE INC TAX - MA	(657.00)	0.00
Subtotal [S6L5.7C1B]	Accrued Payroll Taxes Withheld	(3,115.00)	0.00
Subgroup : [S6L5.7C1C]	Accrued Payroll Taxes Payable		
2560-010	ACCRUED FICA TAXES	(8,916.00)	(8,011.00)
Subtotal [S6L5.7C1C]	Accrued Payroll Taxes Payable	(8,916.00)	(8,011.00)
Subgroup : [S6L5.7C1D]	Other Payroll Liabilities		
2536-010	W/H GARNISHMENTS	(7.00)	0.00
2538-010	FAMILY MEDICAL LEAVE TAX	(69.00)	(3,686.00)
2540-010	LIFE INSURANCE WITHHELD	(2,492.00)	(2,100.00)
2568-010	ACCD PENSION/401(K)	(989.00)	0.00
Subtotal [S6L5.7C1D]	Other Payroll Liabilities	(3,557.00)	(5,786.00)
Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	(259,542.00)	(222,603.00)
Group : [S6L5.10C1]	Other Current Liabilities		
Subgroup : None			
2165-010	UNEARNED INCOME	(27,819.00)	(8,710.00)
Subtotal : None		(27,819.00)	(8,710.00)
Total [S6L5.10C1]	Other Current Liabilities	(27,819.00)	(8,710.00)

Group : [S6L6.1C1] Motgage Payable				
Subgroup : None				
2306-010	MORTGAGE - S/T	(104,331.00)	(100,949.00)	
2910-010	MORTGAGE- L/T	(3,801,903.00)	(3,906,235.00)	
Subtotal : None		(3,906,234.00)	(4,007,184.00)	
Total [S6L6.1C1]	Motgage Payable	(3,906,234.00)	(4,007,184.00)	100,950.00
Group : [S6L6.2C1] Due to Related Parties, Subsidiaries & Affiliates				
Subgroup : None				
1732-010	DUE TO/FROM ROSEWOOD	0.00	(33,065.00)	
Subtotal : None		0.00	(33,065.00)	
Total [S6L6.2C1]	Due to Related Parties, Subsidiaries & Affiliates	0.00	(33,065.00)	
Group : [S6L8A.1C1] Net Assets Without Donor Restrictions				
Subgroup : None				
3251-010	UNRESTRICTED NET ASSETS	(8,142,641.00)	(7,521,901.00)	
3251-011	UNRESTRICTED NET ASSETS	1,080,469.00	916,773.00	
3251-012	UNRESTRICTED NET ASSETS	988,564.00	987,975.00	
3251-013	UNRESTRICTED NET ASSETS	1,470,463.00	1,283,253.00	
3251-014	UNRESTRICTED NET ASSETS	583,297.00	507,925.00	
3251-015	UNRESTRICTED NET ASSETS	884,426.00	781,414.00	
3251-016	UNRESTRICTED NET ASSETS	154,951.00	136,740.00	
3251-017	UNRESTRICTED NET ASSETS	1,220,876.00	926,322.00	
3251-018	UNRESTRICTED NET ASSETS	630,789.00	572,289.00	
Subtotal : None		(1,128,806.00)	(1,409,210.00)	
Total [S6L8A.1C1]	Net Assets Without Donor Restrictions	(1,128,806.00)	(1,409,210.00)	1861878 733,072.00
Group : [S6L8A.1C2] Net Assets With Donor Restrictions				
Subgroup : None				
3500-CLA	CHANGE IN NET ASSETS WITH DONOR REST	0.00	6,573.88	
3510-010	TEMP RESTRICTED NET ASSETS	(69,263.00)	(72,723.00)	
Subtotal : None		(69,263.00)	(66,149.12)	
Total [S6L8A.1C2]	Net Assets With Donor Restrictions	(69,263.00)	(66,149.12)	66088 (3,175.00)
Group : [S2L1.1C1] Private Pay				
Subgroup : None				
4000-010	PRIVATE ROOM & BOARD:SNF	(2,001,036.00)	(1,076,033.00)	
Subtotal : None		(2,001,036.00)	(1,076,033.00)	
Total [S2L1.1C1]	Private Pay	(2,001,036.00)	(1,076,033.00)	
Group : [S2L1.4C1] Medicare-Fee-For-Service				
Subgroup : None				
4100-010	MEDICARE A R & B:SNF	(1,212,872.00)	(1,404,205.00)	
Subtotal : None		(1,212,872.00)	(1,404,205.00)	
Total [S2L1.4C1]	Medicare-Fee-For-Service	(1,212,872.00)	(1,404,205.00)	
Group : [S2L1.5C1] Medicare Managed Care (Part C)				
Subgroup : None				
4130-010	OTHER ROOM & BOARD:SNF	(1,171,656.67)	(2,766,510.00)	
4130-011	OTHER ROOM & BOARD:SNF	(9,350.00)	0.00	
4138-010	ROOM & BOARD ALLOW:SNF	927,044.00	1,051,877.00	
Subtotal : None		(253,962.67)	(1,714,633.00)	
Total [S2L1.5C1]	Medicare Managed Care (Part C)	(253,962.67)	(1,714,633.00)	96,387.33
Group : [S2L1.6C1] MassHealth Fee-for-Service				
Subgroup : None				
4050-010	MEDICAID ROOM & BOARD:SNF	(5,304,391.94)	(6,991,882.00)	
4058-010	ROOM & BOARD ALLOW:SNF	2,268,025.00	3,190,778.00	
4882-010	SNF TRANSITIONS	(1,008,234.00)	0.00	
Subtotal : None		(4,044,600.94)	(3,801,104.00)	
Total [S2L1.6C1]	MassHealth Fee-for-Service	(4,044,600.94)	(3,801,104.00)	
Group : [S2L1.8C1] Senior Care Options				
Subgroup : None				
4001-010	RM & BOARD SCO / PACE	(1,661,061.33)	0.00	
Subtotal : None		(1,661,061.33)	0.00	
Total [S2L1.8C1]	Senior Care Options	(1,661,061.33)	0.00	
Group : [S2L1.12C1] Medicaid Patient Paid Amount				
Subgroup : None				
4050-011	MEDICAID ROOM & BOARD:SNF	(806,550.00)	0.00	

Subtotal : None		(806,550.00)	0.00
Total [S2L1.12C1]	Medicaid Patient Paid Amount	(806,550.00)	0.00
Group : [S2L1.15C1] Other Payer Revenue			
Subgroup : None			
4130-xxx	Rm & Board Hospice	(937,282.06)	0.00
Subtotal : None		(937,282.06)	0.00
Total [S2L1.15C1]	Other Payer Revenue	(937,282.06)	0.00
Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service			
Subgroup : None			
4110-010	OXYGEN:MC A SNF	(1,292.00)	0.00
4111-010	PHYSICAL THERAPY:MC A SNF	(186,735.00)	(199,830.00)
4112-010	SPEECH THERAPY:MC A SNF	(34,040.00)	(45,580.00)
4113-010	DRUGS & PHARMACY:MC A SNF	(94,587.00)	(77,458.00)
4114-010	MEDICAL SUPPLIES:MC A SNF	(2,940.00)	0.00
4115-010	LABORATORY:MC A SNF	(12,915.00)	(41,656.00)
4117-010	X-RAY:MC A SNF	(14,975.00)	(18,562.00)
4118-010	OCCUP THERAPY:MC A SNF	(231,540.00)	(220,450.00)
4125-010	CONTRACT ALLOW:MC A SNF	579,024.00	603,536.00
4161-010	PHYSICAL THERAPY:MC B	(98,890.00)	(153,905.00)
4162-010	SPEECH THERAPY:MC B	(120,000.00)	(122,680.00)
4163-010	DRUGS & PHARMACY:MC B	(16,190.00)	(17,551.00)
4165-010	LABORATORY:MC B	0.00	(2,600.00)
4168-010	OCCUPATIONAL THERAPY:MC B	(93,550.00)	(93,865.00)
4175-010	ANCILLARY ALLOWANCE:MC B	234,770.00	303,936.00
Subtotal : None		(93,860.00)	(86,665.00)
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(93,860.00)	(86,665.00)
Group : [S2L1.5C2] Ancillary-Medicare Managed Care (Part C)			
Subgroup : None			
4140-010	OXYGEN:OTH SNF	(3,436.00)	(10,760.00)
4141-010	PHYSICAL THERAPY:OTH SNF	(91,355.00)	(99,905.00)
4142-010	SPEECH THERAPY:OTH SNF	(12,150.00)	(19,640.00)
4143-010	DRUGS & PHARMACY:OTH SNF	(45,387.00)	(42,777.00)
4145-010	LABORATORY:OTH SNF	(531.00)	(16,039.00)
4147-010	X-RAY:OTH SNF	(4,363.00)	(825.00)
4148-010	OCCUP THERAPY:OTH SNF	(107,195.00)	(113,630.00)
4155-010	ANCILLARY ALLOW:OTH SNF	167,618.00	171,571.00
4375-010	ANCILLARY ALLOWANCE:MD ICF	347.00	3,946.00
Subtotal : None		(96,452.00)	(128,059.00)
Total [S2L1.5C2]	Ancillary-Medicare Managed Care (Part C)	(96,452.00)	(128,059.00)
Group : [S2L1.6C2] Ancillary-MassHealth Fee-for-Service			
Subgroup : None			
4061-010	PHYSICAL THERAPY:MD SNF	(2,075.00)	0.00
4063-010	DRUGS & PHARMACY:MD SNF	(2,664.00)	0.00
4068-010	OCCUPATIONAL THER:MD SNF	(1,440.00)	0.00
4075-010	ANCILLARY ALLOWNCE:MD SNF	(13,441.00)	0.00
Subtotal : None		(19,620.00)	0.00
Total [S2L1.6C2]	Ancillary-MassHealth Fee-for-Service	(19,620.00)	0.00
Group : [S2L3.2C1] Endowment & Other Non Recoverable Revenue			
Subgroup : None			
4845-CLA	Restricted Investment Income	(1,437.00)	(3,113.88)
4883-010	STATE STIMULUS INCOME	0.00	(347,229.00)
4884-010	FEDERAL STIMULUS INCOME	0.00	(215,922.67)
4886-010	GRANT AND FUNDRAISING INCOME	0.00	(22,723.00)
4887-010	OTHER INCOME - COVID TEST	(56,352.00)	(256,380.00)
4889-010	ERC INCOME	(1,676,112.00)	0.00
9550-010	(GAIN)/LOSS SALE OF INVESTMENT	(63.00)	0.00
Subtotal : None		(1,733,964.00)	(845,368.55)
Total [S2L3.2C1]	Endowment & Other Non Recoverable Revenue	(1,733,964.00)	(845,368.55)
Group : [S2L3.7C1] Interest Income			
Subgroup : None			
4845-010	INTEREST INCOME	(35,279.00)	(385.12)
Subtotal : None		(35,279.00)	(385.12)
Total [S2L3.7C1]	Interest Income	(35,279.00)	(385.12)
Group : [S2L3.9C1] Administrative & General Recoverable Income			
Subgroup : None			

4888-010	MISCELLANEOUS INCOME	0.00	(5,050.21)
4888-014	MISCELLANEOUS INCOME	0.00	(1,834.00)
Subtotal : None		0.00	(6,884.21)
Total [S2L3.9C1] Administrative & General Recoverable Income		0.00	(6,884.21)

Group : [SOBREL2.4C] Outpatient Services Revenue

Subgroup : None

4312-010	OUTPATIENT OT REV	(750.00)	0.00
4318-010	OUTPATIENT ST REV	(1,195.00)	(1,495.00)
Subtotal : None		(1,945.00)	(1,495.00)
Total [SOBREL2.4C1] Outpatient Services Revenue		(1,945.00)	(1,495.00)

Group : [S3L1.1C1] Director of Nurses Salary

Subgroup : None

8301-010	SAL-DIRECTOR OF NURSES	89,244.00	52,423.00
8301-013	SAL-DIRECTOR OF NURSES	7,194.00	4,456.00
8301-014	SAL-DIRECTOR OF NURSES	1,490.00	0.00
8301-015	SAL-DIRECTOR OF NURSES	2,919.00	1,535.00
8301-016	SAL-DIRECTOR OF NURSES	0.00	2,000.00
8301-017	SAL-DIRECTOR OF NURSES	16,213.00	2,679.00
Subtotal : None		117,060.00	63,093.00
Total [S3L1.1C1] Director of Nurses Salary		117,060.00	63,093.00

Group : [S3L1.5C1] Director of Nurses Purchased Service Tempory Agency Staff

Subgroup : None

8449-010	PURCH SERV-DNS:SNF CERT	0.00	9,688.00
Subtotal : None		0.00	9,688.00
Total [S3L1.5C1] Director of Nurses Purchased Service Tempory Agency Staff		0.00	9,688.00

Group : [S3L1.7C1] Registered Nurses Salaries

Subgroup : None

8303-010	SAL-ASST DIRECTOR OF NURSES	68,120.00	24,800.00
8303-013	SAL-ASST DIRECTOR OF NURSES	6,653.00	1,686.00
8303-014	SAL-ASST DIRECTOR OF NURSES	2,372.00	320.00
8303-015	SAL-ASST DIRECTOR OF NURSES	1,952.00	1,032.00
8303-017	SAL-ASST DIRECTOR OF NURSES	2,613.00	2,030.00
8308-010	SAL-NURSE SUPERVISORS:SNF	205,989.00	250,225.00
8308-011	SAL-NURSE SUPERVISORS:SNF	12,175.00	4,785.00
8308-012	SAL-NURSE SUPERVISORS:SNF	0.00	589.00
8308-013	SAL-NURSE SUPERVISORS:SNF	9,865.00	17,608.00
8308-014	SAL-NURSE SUPERVISORS:SNF	3,278.00	7,786.00
8308-015	SAL-NURSE SUPERVISORS:SNF	7,726.00	7,361.00
8308-017	SAL-NURSE SUPERVISORS:SNF	28,561.00	40,258.00
8308-018	SAL-NURSE SUPERVISORS:SNF	216.00	2,514.00
8311-010	SAL-RN:SNF CERT	312,651.00	283,431.00
8311-011	SAL-RN:SNF CERT	4,204.00	16,100.00
8311-013	SAL-RN:SNF CERT	14,753.00	16,570.00
8311-014	SAL-RN:SNF CERT	10,579.00	6,908.00
8311-015	SAL-RN:SNF CERT	8,177.00	7,812.00
8311-016	SAL-RN:SNF CERT	0.00	4,125.00
8311-017	SAL-RN:SNF CERT	12,189.00	23,194.00
8311-018	SAL-RN:SNF CERT	1,898.00	4,849.00
8430-010	NURSING ADMIN INTERCOMPANY	0.00	2,846.00
Subtotal : None		713,971.00	726,829.00
Total [S3L1.7C1] Registered Nurses Salaries		713,971.00	726,829.00

Group : [S3L1.11C1] Registered Nurses Purchased Service Tempory Agency Staff

Subgroup : None

8450-010	PURCH SERV-RN:SNF CERT	37,386.00	0.00
Subtotal : None		37,386.00	0.00
Total [S3L1.11C1] Registered Nurses Purchased Service Tempory Agency Staff		37,386.00	0.00

Group : [S3L1.12C1] Licensed Practical Nurses Salary

Subgroup : None

8312-010	SAL-LPN:SNF CERT	492,996.00	442,821.00
8312-011	SAL-LPN:SNF CERT	9,922.00	11,032.00
8312-013	SAL-LPN:SNF CERT	19,931.00	18,353.00
8312-014	SAL-LPN:SNF CERT	9,895.00	12,063.00
8312-015	SAL-LPN:SNF CERT	11,696.00	10,327.00
8312-017	SAL-LPN:SNF CERT	49,070.00	73,297.00
8312-018	SAL-LPN:SNF CERT	6,446.00	16,413.00
Subtotal : None		599,956.00	584,306.00

Total [S3L1.12C1]	Licensed Practical Nurses Salary	599,956.00	584,306.00
Group : [S3L1.16C1] Licensed Practical Nurses Purchased Service Tempory Agency Staff			
Subgroup : None			
8452-010	PURCH SERV-LPN:SNF CERT	480,889.00	322,552.00
Subtotal : None		480,889.00	322,552.00
Total [S3L1.16C1]	Licensed Practical Nurses Purchased Service	480,889.00	322,552.00
Group : [S3L1.17C1] Certified Nurses Aides Salaries			
Subgroup : None			
8305-010	SAL-NURSING SUPPORT STAFF	73,182.00	65,214.00
8305-013	SAL-NURSING SUPPORT STAFF	4,505.00	2,061.00
8305-014	SAL-NURSING SUPPORT STAFF	1,680.00	441.00
8305-015	SAL-NURSING SUPPORT STAFF	2,328.00	2,181.00
8305-017	SAL-NURSING SUPPORT STAFF	10,446.00	16,901.00
8305-018	SAL-NURSING SUPPORT STAFF	0.00	200.00
8313-010	SAL-CERT AIDES SNF CERT	850,888.00	835,081.00
8313-011	SAL-CERT AIDES SNF CERT	125,694.00	106,087.00
8313-013	SAL-CERT AIDES SNF CERT	28,806.00	32,402.00
8313-014	SAL-CERT AIDES SNF CERT	18,499.00	16,258.00
8313-015	SAL-CERT AIDES SNF CERT	34,391.00	31,108.00
8313-016	SAL-CERT AIDES SNF CERT	0.00	1,250.00
8313-017	SAL-CERT AIDES SNF CERT	76,171.00	97,565.00
8313-018	SAL-CERT AIDES SNF CERT	8,093.00	12,938.00
8317-010	SAL-UNIT SECRETARY	150,499.00	143,860.00
8317-011	SAL-UNIT SECRETARY	4,429.00	2,852.00
8317-014	SAL-UNIT SECRETARY	3,091.00	2,597.00
8317-017	SAL-UNIT SECRETARY	5,366.00	8,380.00
8317-018	SAL-UNIT SECRETARY	3,268.00	6,127.00
Subtotal : None		1,401,336.00	1,383,503.00
Total [S3L1.17C1]	Certified Nurses Aides Salaries	1,401,336.00	1,383,503.00
Group : [S3L1.21C1] Certified Nurses Aides Purchased Service Tempory Agency Staff			
Subgroup : None			
8454-010	PURCHASE SERV-AIDES:SNF	401,760.00	42,538.00
Subtotal : None		401,760.00	42,538.00
Total [S3L1.21C1]	Certified Nurses Aides Purchased Service Ter	401,760.00	42,538.00
Group : [S3L2.1C1] Administration Salaries			
Subgroup : [S3L2.1C1]Administrator Salaries			
5101-010	SAL-ADMINISTRATOR	112,581.00	110,103.00
5101-013	SAL-ADMINISTRATOR	7,071.00	7,619.00
5101-014	SAL-ADMINISTRATOR	1,817.00	790.00
5101-015	SAL-ADMINISTRATOR	3,337.00	3,351.00
5101-016	SAL-ADMINISTRATOR	10,000.00	10,836.00
5101-017	SAL-ADMINISTRATOR	0.00	3,049.00
Subtotal [S3L2.1C1A] Administrator Salaries		134,806.00	135,748.00
Total [S3L2.1C1]	Administration Salaries	134,806.00	135,748.00
Group : [S3L2.7C1] Clerical Staff Salaries			
Subgroup : None			
5115-010	SAL-OFFICE/CLERICAL	170,711.00	156,683.00
5115-011	SAL-OFFICE/CLERICAL	504.00	1,578.00
5115-013	SAL-OFFICE/CLERICAL	12,348.00	10,868.00
5115-014	SAL-OFFICE/CLERICAL	4,364.00	3,017.00
5115-015	SAL-OFFICE/CLERICAL	4,131.00	4,137.00
5115-017	SAL-OFFICE/CLERICAL	465.00	1,887.00
5115-018	SAL-OFFICE/CLERICAL	0.00	632.00
6715-010	SAL-ADMISSIONS	65,517.00	65,970.00
6715-013	SAL-ADMISSIONS	4,214.00	4,973.00
6715-014	SAL-ADMISSIONS	1,469.00	1,551.00
6715-015	SAL-ADMISSIONS	2,106.00	2,063.00
8318-010	SAL-SCHEDULER	31,501.00	27,308.00
8318-011	SAL-SCHEDULER	6,642.00	2,855.00
8318-013	SAL-SCHEDULER	2,675.00	2,019.00
8318-014	SAL-SCHEDULER	749.00	730.00
8318-015	SAL-SCHEDULER	920.00	860.00
8318-017	SAL-SCHEDULER	5,328.00	2,874.00
Subtotal : None		313,644.00	290,005.00
Total [S3L2.7C1]	Clerical Staff Salaries	313,644.00	290,005.00

Group : [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping Services			
Subgroup : None			
5146-010	PAYROLL PROCESSING FEES	14,912.00	14,104.00
5148-010	DATA PROCESSING FEES	73,976.00	68,734.00
Subtotal : None		88,888.00	82,838.00
Total [S3L2.11C1] Electronic Data Processing, Payroll & Bookke		88,888.00	82,838.00

Group : [S3L2.12C1] Office Supplies			
Subgroup : None			
5138-010	OFFICE SUPPLIES	22,978.00	18,579.00
5140-010	COURIER & POSTAGE	4,072.00	3,489.00
5141-010	ADMIN-EQUIP RENTAL	16,729.00	17,068.00
5145-010	BANK CHARGES	14,094.00	11,886.00
Subtotal : None		57,873.00	51,022.00
Total [S3L2.12C1] Office Supplies		57,873.00	51,022.00

Group : [S3L2.13C1] Telecommunications (e.g. Internet & Phone)			
Subgroup : None			
5129-010	TELEPHONE	28,362.00	24,281.00
5130-010	CELL PHONE EXPENSE	1,324.00	1,300.00
Subtotal : None		29,686.00	25,581.00
Total [S3L2.13C1] Telecommunications (e.g. Internet & Phone)		29,686.00	25,581.00

Group : [S3L2.15C1] Travel, Conventions & Meetings			
Subgroup : None			
5142-010	EMPLOYEE TRAVEL	1,065.00	0.00
Subtotal : None		1,065.00	0.00
Total [S3L2.15C1] Travel, Conventions & Meetings		1,065.00	0.00

Group : [S3L2.16C1] Advertising: Help Wanted			
Subgroup : None			
5131-010	ADVERTISING-HELP WANTED	19,238.00	6,271.00
Subtotal : None		19,238.00	6,271.00
Total [S3L2.16C1] Advertising: Help Wanted		19,238.00	6,271.00

Group : [S3L2.17C1] Licenses & Dues: Patient Care Related Portion			
Subgroup : None			
5136-010	SUBSCRIPTIONS	1,898.00	2,538.00
Subtotal : None		1,898.00	2,538.00
Total [S3L2.17C1] Licenses & Dues: Patient Care Related Portion		1,898.00	2,538.00

Group : [S3L2.19C1] Accounting Services (not related to Appeals)			
Subgroup : None			
5126-010	ACCOUNTING FEES	38,460.00	38,460.00
Subtotal : None		38,460.00	38,460.00
Total [S3L2.19C1] Accounting Services (not related to Appeals)		38,460.00	38,460.00

Group : [S3L2.20C1] Insurance: Malpractice & General Liability			
Subgroup : None			
5170-010	INSURANCE-GENERAL	81,471.00	79,338.00
Subtotal : None		81,471.00	79,338.00
Total [S3L2.20C1] Insurance: Malpractice & General Liability		81,471.00	79,338.00

Group : [S3L2.22C1] Other A & G Expenses			
Subgroup : None			
5128-010	OTHER PROFESSIONAL FEES	212,951.00	13,525.00
5147-010	DONATIONS	0.00	807.00
5370-010	SEMINARS & MEETINGS	575.00	2,715.00
7761-010	COVID TESTING RESIDENTS	0.00	1,485.00
9848-010	EQUITY TRANSFER	750,000.00	300,000.00
Subtotal : None		963,526.00	318,532.00
Total [S3L2.22C1] Other A & G Expenses		963,526.00	318,532.00

Group : [S3L2B.1C1] Advertising Marketing			
Subgroup : None			
5132-010	ADVERTISING-DIRECTORY	925.00	1,166.00
5133-010	BUSINESS PROMOTION	24,723.00	24,505.00
Subtotal : None		25,648.00	25,671.00
Total [S3L2B.1C1] Advertising Marketing		25,648.00	25,671.00

Group : [S3L2B.2C1] Licenses & Dues Not Patient Related to Resident Care			
Subgroup : None			

5135-010	MEMBERSHIP DUES	16,841.00	17,078.00
5137-010	LICENSES	1,210.00	840.00
Subtotal : None		18,051.00	17,918.00
Total [S3L2B.2C1]	Licenses & Dues Not Patient Related to Resid	18,051.00	17,918.00

Group : [S3L2B.6C1] Legal: Other

Subgroup : None			
5124-010	LEGAL FEES	14,838.00	7,192.00
Subtotal : None		14,838.00	7,192.00
Total [S3L2B.6C1]	Legal: Other	14,838.00	7,192.00

Group : [S3L2B.8C1] Management Company Fees

Subgroup : None			
5120-010	MANAGEMENT/FINANCIAL SERVICES	461,940.00	431,724.00
Subtotal : None		461,940.00	431,724.00
Total [S3L2B.8C1]	Management Company Fees	461,940.00	431,724.00

Group : [S3L2B.10C1] Interest on Working Capital

Subgroup : None			
9740-010	INT-WORKING CAPITAL	1,635.00	0.00
Subtotal : None		1,635.00	0.00
Total [S3L2B.10C1]	Interest on Working Capital	1,635.00	0.00

Group : [S3L2B.14C1] Bad Debt Expenses

Subgroup : None			
9608-010	BAD DEBTS-OTHER:SNF CERTIFIED	50,530.00	3,340.00
Subtotal : None		50,530.00	3,340.00
Total [S3L2B.14C1]	Bad Debt Expenses	50,530.00	3,340.00

Group : [S3L2B.15C1] User Fee Assessment

Subgroup : None			
9920-010	STATE ASSESSMENT	654,799.00	577,790.00
Subtotal : None		654,799.00	577,790.00
Total [S3L2B.15C1]	User Fee Assessment	654,799.00	577,790.00

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

Subgroup : None			
5501-010	SAL-MAINT SUPERVISOR	46,671.00	45,479.00
5501-013	SAL-MAINT SUPERVISOR	4,153.00	4,998.00
5501-014	SAL-MAINT SUPERVISOR	824.00	1,096.00
5501-015	SAL-MAINT SUPERVISOR	1,502.00	1,472.00
5515-010	SAL-MAINTENANCE STAFF	34,071.00	23,566.00
5515-011	SAL-MAINTENANCE STAFF	1,049.00	1,400.00
5515-013	SAL-MAINTENANCE STAFF	2,677.00	2,165.00
5515-014	SAL-MAINTENANCE STAFF	144.00	3,686.00
5515-015	SAL-MAINTENANCE STAFF	1,041.00	913.00
5515-017	SAL-MAINTENANCE STAFF	352.00	254.00
5515-018	SAL-MAINTENANCE STAFF	0.00	367.00
Subtotal : None		92,484.00	85,396.00
Total [S3L3.5C1]	Plant Operations: Salaires	92,484.00	85,396.00

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

Subgroup : None			
5543-010	GROUNDKEEPING	6,523.00	6,448.00
5546-010	MAINTENANCE CONTRACTS	17,910.00	17,918.00
5547-010	RUBBISH REMOVAL	23,919.00	21,348.00
5548-010	SNOW REMOVAL	14,297.00	14,002.00
Subtotal : None		62,649.00	59,716.00
Total [S3L3.8C1]	Plant Operations: Purchased Service	62,649.00	59,716.00

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

Subgroup : None			
5538-010	MAINTENANCE SUPPLIES	48,430.00	40,581.00
5541-010	MAINT EQUIP RENTAL	3,094.00	2,994.00
Subtotal : None		51,524.00	43,575.00
Total [S3L3.9C1]	Plant Operations: Supplies & Expenses	51,524.00	43,575.00

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

Subgroup : None			
5571-010	WATER & SEWER	61,545.00	62,298.00
5572-010	GAS/PROPANE	4,450.00	4,219.00
5573-010	FUEL OIL	89,795.00	115,591.00

5574-010	ELECTRICITY	62,854.00	60,148.00
Subtotal : None		218,644.00	242,256.00
Total [S3L3.10C1]	Plant Operatins: Utilities	218,644.00	242,256.00
Group : [S3L3.11C1] Plant Operatins: Repairs			
Subgroup : None			
5539-010	MAINTENANCE & REPAIRS	62,363.00	26,874.00
Subtotal : None		62,363.00	26,874.00
Total [S3L3.11C1]	Plant Operatins: Repairs	62,363.00	26,874.00
Group : [S3L3.16C1] Dietician: Purchased Service			
Subgroup : None			
6323-010	DIETICIAN CONSULTING FEE	38,770.00	35,214.00
Subtotal : None		38,770.00	35,214.00
Total [S3L3.16C1]	Dietician: Purchased Service	38,770.00	35,214.00
Group : [S3L3.18C1] Dietary: Salaries			
Subgroup : None			
6301-010	SAL-FOOD SERVICE SUPERVISOR	63,394.00	61,804.00
6301-013	SAL-FOOD SERVICE SUPERVISOR	4,372.00	4,070.00
6301-014	SAL-FOOD SERVICE SUPERVISOR	0.00	1,614.00
6301-015	SAL-FOOD SERVICE SUPERVISOR	1,898.00	1,859.00
6305-010	SAL-COOKS	103,556.00	97,946.00
6305-011	SAL-COOKS	8,484.00	10,809.00
6305-013	SAL-COOKS	5,784.00	4,874.00
6305-014	SAL-COOKS	2,765.00	1,572.00
6305-015	SAL-COOKS	2,914.00	2,772.00
6305-018	SAL-COOKS	134.00	367.00
6315-010	SAL-DIETARY STAFF	175,022.00	166,161.00
6315-011	SAL-DIETARY STAFF	2,838.00	2,761.00
6315-013	SAL-DIETARY STAFF	9,009.00	6,392.00
6315-014	SAL-DIETARY STAFF	2,591.00	2,111.00
6315-015	SAL-DIETARY STAFF	4,793.00	4,599.00
6315-017	SAL-DIETARY STAFF	367.00	124.00
6315-018	SAL-DIETARY STAFF	3,591.00	9,685.00
Subtotal : None		391,512.00	379,520.00
Total [S3L3.18C1]	Dietary: Salaries	391,512.00	379,520.00
Group : [S3L3.21C1] Dietary: Food			
Subgroup : None			
6334-010	FOOD	277,304.00	262,800.00
Subtotal : None		277,304.00	262,800.00
Total [S3L3.21C1]	Dietary: Food	277,304.00	262,800.00
Group : [S3L3.23C1] Dietary: Supplies & Expenses			
Subgroup : None			
6336-010	DISHES & UTENSILS	0.00	1,293.00
6338-010	DIETARY SUPPLIES	36,483.00	31,265.00
Subtotal : None		36,483.00	32,558.00
Total [S3L3.23C1]	Dietary: Supplies & Expenses	36,483.00	32,558.00
Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service			
Subgroup : [S3L3.27C1]Housekeeping Purchased Service			
5939-010	PURCHASE SERVICE-HOUSEKEEPING	318,099.00	307,134.00
Subtotal [S3L3.27C1]A	Housekeeping Purchased Service	318,099.00	307,134.00
Subgroup : [S3L3.27C1]Laundry Purchased Service			
5739-010	PURCHASE SERVICE-LAUNDRY	64,401.00	61,733.00
Subtotal [S3L3.27C1]B	Laundry Purchased Service	64,401.00	61,733.00
Total [S3L3.27C1]	Housekeeping / Laundry: Purchased Service	382,500.00	368,867.00
Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense			
Subgroup : [S3L3.28C1]Housekeeping Supplies & Expenses			
5938-010	HOUSEKEEPING SUPPLIES	88.00	544.00
Subtotal [S3L3.28C1]A	Housekeeping Supplies & Expenses	88.00	544.00
Subgroup : [S3L3.28C1]Laundry Supplies & Expense			
5738-010	LAUNDRY SUPPLIES	0.00	543.00
Subtotal [S3L3.28C1]B	Laundry Supplies & Expense	0.00	543.00
Total [S3L3.28C1]	Housekeeping / Laundry: Supplies & Expenses	88.00	1,087.00

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

Subgroup : None

8317-013	SAL-UNIT SECRETARY	5,768.00	4,529.00
8319-010	SAL-MEDICAL RECORDS	22,155.00	19,708.00
8319-011	SAL-MEDICAL RECORDS	926.00	1,718.00
8319-013	SAL-MEDICAL RECORDS	4,722.00	4,357.00
8319-014	SAL-MEDICAL RECORDS	80.00	730.00
8319-015	SAL-MEDICAL RECORDS	656.00	602.00
8320-010	SAL-CENTRAL SUPPLY	22,155.00	18,847.00
8320-011	SAL-CENTRAL SUPPLY	926.00	1,718.00
8320-014	SAL-CENTRAL SUPPLY	80.00	0.00
8320-015	SAL-CENTRAL SUPPLY	656.00	602.00

Subtotal : None

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

58,124.00	52,811.00
58,124.00	52,811.00

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

Subgroup : [S3L3.40C1MMQ Salaries

8307-010	SAL-MMQ NURSE SALARIES	28,262.00	38,459.00
8307-013	SAL-MMQ NURSE SALARIES	1,819.00	2,804.00
8307-014	SAL-MMQ NURSE SALARIES	1,554.00	1,683.00
8307-015	SAL-MMQ NURSE SALARIES	881.00	1,203.00
8307-017	SAL-MMQ NURSE SALARIES	4,558.00	14,095.00
8435-010	MDS/MMQ INTERCOMPANY	0.00	33,065.00

Subtotal [S3L3.40C1A MMQ Salaries

37,074.00	91,309.00
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Subgroup : [S3L3.40C1MDS Salaries

8306-010	SAL-MDS/PPS NURSE SALARIES	91,742.00	9,216.00
8306-013	SAL-MDS/PPS NURSE SALARIES	5,743.00	744.00
8306-014	SAL-MDS/PPS NURSE SALARIES	936.00	0.00
8306-015	SAL-MDS/PPS NURSE SALARIES	2,752.00	183.00
8306-017	SAL-MDS/PPS NURSE SALARIES	7,900.00	50.00

Subtotal [S3L3.40C1B MDS Salaries

109,073.00	10,193.00
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Total [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation

146,147.00	101,502.00
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Group : [S3L3.48C1] Social Service Worker: Salaries

Subgroup : None

6701-010	SAL-SOCIAL SERVICES	69,214.00	57,371.00
6701-013	SAL-SOCIAL SERVICES	5,339.00	2,654.00
6701-014	SAL-SOCIAL SERVICES	2,596.00	0.00
6701-015	SAL-SOCIAL SERVICES	2,172.00	1,877.00
6701-017	SAL-SOCIAL SERVICES	625.00	1,875.00

Subtotal : None

Total [S3L3.48C1] Social Service Worker: Salaries

79,946.00	63,777.00
79,946.00	63,777.00

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

Subgroup : None

6728-010	SOCIAL SERVICES CONSULTANT	8,400.00	19,275.00
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Subtotal : None

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

8,400.00	19,275.00
8,400.00	19,275.00

Group : [S3L3.56C1] Indirect Restorative Therapy: Salaries

Subgroup : None

7301-020	SAL - PHYSICAL THERAPY - INDIRECT	83,228.77	0.00
7303-020	SAL - OCCUPATIONAL THERAPY - INDIRECT	86,326.40	0.00
7401-020	SAL - SPEECH THERAPY - INDIRECT	46,785.58	0.00

Subtotal : None

Total [S3L3.56C1] Indirect Restorative Therapy: Salaries

216,340.75	0.00
216,340.75	0.00

Group : [S3L3.59C1] Indirect Restorative Therapy: Consultants

Subgroup : None

7321-010	PURCH SRVC PT- INDIRECT	225.00	376.00
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Subtotal : None

Total [S3L3.59C1] Indirect Restorative Therapy: Consultants

225.00	376.00
225.00	376.00

Group : [S3L3.60C1] Direct Restorative Therapy: Salaries

Subgroup : None

7300-010	SAL-DIRECTOR OF REHAB	81,900.00	88,786.00
7300-013	SAL-DIRECTOR OF REHAB	7,659.00	7,714.00
7300-014	SAL-DIRECTOR OF REHAB	3,036.00	1,273.00
7300-015	SAL-DIRECTOR OF REHAB	2,807.00	2,751.00

7301-010	SAL-PHYSICAL THERAPIST	25,556.52	71,415.00
7301-013	SAL-PHYSICAL THERAPIST	3,333.00	4,508.00
7301-014	SAL-PHYSICAL THERAPIST	2,098.00	1,989.00
7301-015	SAL-PHYSICAL THERAPIST	1,971.00	1,934.00
7301-018	SAL-PHYSICAL THERAPIST	212.00	733.00
7303-010	SAL-PHYSICAL THERAPY ASSISTANT	35,122.71	82,164.00
7303-013	SAL-PHYSICAL THERAPY ASSISTANT	2,330.00	2,791.00
7303-014	SAL-PHYSICAL THERAPY ASSISTANT	3,164.00	1,894.00
7303-015	SAL-PHYSICAL THERAPY ASSISTANT	1,619.00	1,590.00
7303-017	SAL-PHYSICAL THERAPY ASSISTANT	10.00	80.00
7401-010	SAL-SPEECH THERAPIST	78,243.00	68,595.00
7401-013	SAL-SPEECH THERAPIST	(43,765.58)	2,671.00
7401-014	SAL-SPEECH THERAPIST	2,646.00	1,438.00
7401-015	SAL-SPEECH THERAPIST	1,503.00	1,451.00
7401-018	SAL-SPEECH THERAPIST	0.00	277.00
8120-010	SAL- OCCUPATIONAL THERAPY	58,840.18	79,300.00
8120-011	SAL- OCCUPATIONAL THERAPY	335.00	0.00
8120-013	SAL- OCCUPATIONAL THERAPY	5,887.00	4,441.00
8120-014	SAL- OCCUPATIONAL THERAPY	1,517.00	1,166.00
8120-015	SAL- OCCUPATIONAL THERAPY	2,102.00	2,063.00
8120-018	SAL- OCCUPATIONAL THERAPY	258.00	683.00
8125-010	SAL-COTA	10,232.42	45,930.00
8125-013	SAL-COTA	1,525.00	2,908.00
8125-014	SAL-COTA	1,064.00	1,308.00
8125-015	SAL-COTA	1,409.00	1,472.00
8125-018	SAL-COTA	0.00	(44.00)
Subtotal : None		292,614.25	483,281.00
Total [S3L3.60C1]	Direct Restorative Therapy: Salaries	292,614.25	483,281.00
Group : [S3L3.62C1] Direct Restorative Therapy: Consultants			
Subgroup : None			
7320-010	PURCH SRVC PT- DIRECT	400.00	388.00
7528-010	INHAL/OXYGEN THERAPY CONSULTAN	14,093.00	9,505.00
Subtotal : None		14,493.00	9,893.00
Total [S3L3.62C1]	Direct Restorative Therapy: Consultants	14,493.00	9,893.00
Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries			
Subgroup : None			
6501-010	SAL-RECREATION SUPERVISOR	37,697.00	41,981.00
6501-013	SAL-RECREATION SUPERVISOR	3,130.00	2,474.00
6501-014	SAL-RECREATION SUPERVISOR	238.00	600.00
6501-015	SAL-RECREATION SUPERVISOR	871.00	1,096.00
6501-017	SAL-RECREATION SUPERVISOR	0.00	5,902.00
6501-018	SAL-RECREATION SUPERVISOR	272.00	0.00
6515-010	SAL-RECREATION STAFF	101,418.00	75,310.00
6515-011	SAL-RECREATION STAFF	865.00	2.00
6515-013	SAL-RECREATION STAFF	4,294.00	3,502.00
6515-014	SAL-RECREATION STAFF	1,004.00	2,588.00
6515-015	SAL-RECREATION STAFF	3,101.00	2,805.00
6515-017	SAL-RECREATION STAFF	140.00	60.00
6515-018	SAL-RECREATION STAFF	875.00	2,759.00
Subtotal : None		153,905.00	139,079.00
Total [S3L3.64C1]	Recreational Therapy/Activities: Salaries	153,905.00	139,079.00
Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service			
Subgroup : None			
6539-010	PURCHASE SERVICE-RECREATION	5,940.00	3,919.00
6545-010	CABLE TV SERVICES	18,111.00	19,028.00
Subtotal : None		24,051.00	22,947.00
Total [S3L3.67C1]	Recreational Therapy/Activities: Purchased Service	24,051.00	22,947.00
Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses			
Subgroup : None			
6538-010	RECREATION SUPPLIES	6,823.00	5,694.00
Subtotal : None		6,823.00	5,694.00
Total [S3L3.68C1]	Recreational Therapy/Activities: Supplies & Expenses	6,823.00	5,694.00
Group : [S3L3.78C1] Travel: Motor Vehicle Expense			
Subgroup : None			
5160-010	AUTO EXPENSE	1,527.00	1,093.00
Subtotal : None		1,527.00	1,093.00
Total [S3L3.78C1]	Travel: Motor Vehicle Expense	1,527.00	1,093.00

Group : [S3L3.80C1] Variable Job Related Education

Subgroup : None

5371-010	EDUCATION-STAFF	1,395.00	683.00
5375-010	TUITION REIMB	1,878.00	2,990.00
Subtotal : None		3,273.00	3,673.00
Total [S3L3.80C1]	Variable Job Related Education	3,273.00	3,673.00

Group : [S3L3.82C1] Physician Services: Medical Director

Subgroup : None

7020-010	MEDICAL DIRECTOR FEES	33,600.00	33,600.00
Subtotal : None		33,600.00	33,600.00
Total [S3L3.82C1]	Physician Services: Medical Director	33,600.00	33,600.00

Group : [S3L3.87C1] Legend Drugs

Subgroup : None

7550-010	OXYGEN THERAPY-MEDICARE	529.00	0.00
7629-010	DRUGS-MEDICINE CABINET	27,764.00	10,632.00
7640-010	DRUGS-MEDICAID	6,664.00	10,044.00
7650-010	DRUGS-MEDICARE	62,173.00	48,685.00
7660-010	DRUGS-OTHER	26,017.00	25,874.00
7695-010	IV THERAPY-MED A	1,913.00	4,353.00
7698-010	IV THERAPY-MANAGED CARE/OTHER	6,299.00	5,433.00
7750-010	LAB-MEDICARE A	4,243.00	8,308.00
7760-010	LAB-OTHER	169.00	3,467.00
7850-010	AMBULANCE- MEDICARE	11,658.00	6,569.00
8050-010	X-RAY-MEDICARE A	4,839.00	6,101.00
8060-010	X-RAY-OTHER	1,933.00	573.00
8437-010	SUPPLEMENTS	8,255.00	7,241.00
Subtotal : None		162,456.00	137,280.00
Total [S3L3.87C1]	Legend Drugs	162,456.00	137,280.00

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

Subgroup : None

7692-010	ENTERAL THERAPY SUPPLIES	3,441.00	0.00
8148-010	OT-SUPPLIES	553.00	0.00
8438-010	NURSING SUPPLIES	137,342.00	143,700.00
Subtotal : None		141,336.00	143,700.00
Total [S3L3.89C1]	House Supplies Not Resold	141,336.00	143,700.00

Group : [S3L3.90C1] House Supplies Resold to Private Residents

Subgroup : None

7531-010	INHALIOXYGEN EQUIP RENTAL	18,126.00	15,464.00
7683-010	BILLABLE MED A SUPPLIES	0.00	10,248.00
Subtotal : None		18,126.00	25,712.00
Total [S3L3.90C1]	House Supplies Resold to Private Residents	18,126.00	25,712.00

Group : [S3L3.91C1] House Supplies Resold to Public Residents

Subgroup : None

7318-010	PHYSICAL THERAPY SUPPLIES	10,851.00	10,452.00
7538-010	INHALIOXYGEN SUPPLIES	10,845.00	7,207.00
7686-010	MED SUPPLIES MANAGED CARE	159.00	200.00
7690-010	SUPPLIES-PATIENT PERSONAL	2,102.00	431.00
Subtotal : None		23,957.00	18,290.00
Total [S3L3.91C1]	House Supplies Resold to Public Residents	23,957.00	18,290.00

Group : [S3L3.92C1] Pharmacy Consultant

Subgroup : None

7628-010	PHARMACY CONSULTING FEES	9,369.00	8,969.00
Subtotal : None		9,369.00	8,969.00
Total [S3L3.92C1]	Pharmacy Consultant	9,369.00	8,969.00

Group : [S3L4.1C1] Depreciaton

Subgroup : [S3L4.1C1] Building Depreciation

9821-010	DEPREC-BUILDING	116,007.00	116,007.00
Subtotal [S3L4.1C1A] Building Depreciation		116,007.00	116,007.00

Subgroup : [S3L4.1C1] Improvements Depreciation

9820-010	DEPREC-LAND IMPROVEMENTS	6,793.00	6,558.00
9823-010	DEPREC-BUILDING IMPROVEMENTS	74,720.00	73,920.00
9824-010	DEPREC-OTHER IMPROVEMENTS	41,128.00	36,376.00
Subtotal [S3L4.1C1B] Improvements Depreciation		122,641.00	116,854.00

Subgroup : [S3L4.1C1] Equipment Depreciation			
9827-010	DEPREC-FURNITURE & EQUIP	23,228.00	22,610.00
9829-010	DEPREC COMPUTER EQUIPMENT	11,393.00	6,302.00
Subtotal [S3L4.1C1] Equipment Depreciation		34,621.00	28,912.00
Total [S3L4.1C1]	Depreciaton	273,269.00	261,773.00
Group : [S3L4.2C1] Long Term Interest Expense SNF-CR			
Subgroup : None			
9710-010	INTEREST- MORTGAGE	130,442.00	133,723.00
9715-010	MORTGAGE INSURANCE PREMIUM	25,818.00	26,374.00
9845-010	AMORT-FINANCE FEES	7,494.00	7,668.00
Subtotal : None		163,754.00	167,765.00
Total [S3L4.2C1]	Long Term Interest Expense SNF-CR	163,754.00	167,765.00
Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR			
Subgroup : None			
8441-010	MEDICAL EQUIPMENT RENTAL	11,490.00	6,371.00
Subtotal : None		11,490.00	6,371.00
Total [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR	11,490.00	6,371.00
Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
5364-010	HEALTH WELFARE INSURANCE	390,767.00	292,176.00
Subtotal : None		390,767.00	292,176.00
Total [CLA-53.01]	LA-Group Health/Life	390,767.00	292,176.00
Group : [CLA-53.02] LA-Employee Pensions			
Subgroup : None			
5366-010	PENSION EXPENSE	15,939.00	8,468.00
Subtotal : None		15,939.00	8,468.00
Total [CLA-53.02]	LA-Employee Pensions	15,939.00	8,468.00
Group : [CLA-53.03] LA-Employee Benefits			
Subgroup : None			
5362-010	FAMILY MEDICAL LEAVE TAX	11,022.00	15,667.00
5368-010	UNIFORM ALLOWANCE	0.00	(3,603.00)
5378-010	EMPLOYEE RELATIONS	5,864.00	9,637.00
5380-010	OTHER BENEFITS	10,412.00	6,682.00
7762-010	COVD TESTING EMPLOYEES/CONTRAC	6,470.00	146,600.00
Subtotal : None		33,768.00	174,983.00
Total [CLA-53.03]	LA-Employee Benefits	33,768.00	174,983.00
Group : [CLA-53.04] LA-Payroll Taxes			
Subgroup : None			
5360-010	FICA EXPENSE	347,675.00	333,366.00
5361-010	STATE UNEMPLOYMENT TAXES	5,851.00	7,204.00
Subtotal : None		353,526.00	340,570.00
Total [CLA-53.04]	LA-Payroll Taxes	353,526.00	340,570.00
Group : [CLA-53.05] LA-Workers Comp			
Subgroup : None			
5363-010	WORKMANS COMP INSURANCE	68,210.00	64,597.00
Subtotal : None		68,210.00	64,597.00
Total [CLA-53.05]	LA-Workers Comp	68,210.00	64,597.00
Group : [SOBREL3.4C] Outpatient Services Expenses			
Subgroup : None			
4311-010	OUTPATIENT PT REV	2,078.00	(9,874.00)
Subtotal : None		2,078.00	(9,874.00)
Total [SOBREL3.4C1] Outpatient Services Expenses		2,078.00	(9,874.00)
NET (INCOME) LOSS		0.00	0.00
Sum of Account Groups		0.00	0.00

Tickmarks

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