

Client: **A420375 - Amherst Nursing Home, Inc.**
Engagement: **MDMC 2023 - Amherst Nursing Home**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Worksheet: **T-01 - MCD SING ID Report**

Account	Description	1st PP - CAID	FINAL	JE Ref #	CAID JE	STAX
		12/31/2022	12/31/2023			12/31/2023
Group : [TB] Trial Balance						
Subgroup : [1] Balance Sheet						
001 3000-30000	CAPITAL STOCK	(40,300.00)	0.00		(40,300.00)	0.00
001 3000-31000	CAPITAL IN EXCESS OF PAR	(2,126.00)	0.00	CAID JE - 2	(2,126.00)	0.00
				CAID JE - 2	(2,126.00)	
1005.0501	Chase Visa 7976- Amherst	8,722.94	8,722.94		0.00	8,722.94
1007.0501	Amex 81007 - Amherst	(10,331.21)	(63,731.17)		0.00	(63,731.17)
1010.0501	Cash Operating- Amherst	617,341.57	460,847.33		0.00	460,847.33
1011.0501	Cash Deposits- Amherst	3,226,889.88	3,067,164.13		0.00	3,067,164.13
1015.0501	Cash Payroll Leaders- Amherst	11,298.35	11,079.92		0.00	11,079.92
1022.0501	Cash PNA Checking- Amherst	69,972.05	73,268.47		0.00	73,268.47
1060.0501	Cash Petty Cash- Amherst	1,500.00	1,500.00		0.00	1,500.00
1061.0501	Cash PNA Petty Cash- Amherst	740.00	740.00		0.00	740.00
1100.0000	A/r Old System	192,893.16	192,893.16		0.00	192,893.16
1105.0000	A/r HMO	43,125.95	102,124.55		0.00	102,124.55
1110.0000	A/r Private	190,453.41	500,504.55		0.00	500,504.55
1120.0000	A/r Medicare	214,957.66	301,395.94		0.00	301,395.94
1121.0000	Medicare PIP Payments	(55,428.00)	(76,426.00)		0.00	(76,426.00)
1122.0000	MCR A Bad Debt Copay	54,682.48	54,682.48		0.00	54,682.48
1130.0000	A/r Medicaid	994,206.62	1,783,692.68		0.00	1,783,692.68
1135.0000	A/r Hospice	103,681.38	56,012.75		0.00	56,012.75
1140.0000	A/r Budget	(36,630.34)	(143,644.60)		0.00	(143,644.60)
1161.0000	Allowance for Bad Debt	(253,092.15)	(438,844.35)		0.00	(438,844.35)
1162.0000	Allowance for Bad Debt - Coinsurance	(11,630.17)	(16,330.17)		0.00	(16,330.17)
1222.0000	Prepaid Insurance	158,371.74	147,118.41		0.00	147,118.41
1222.5000	Prepaid Insurance - Installments	(124,882.64)	(114,928.89)		0.00	(114,928.89)
1290.0000	Prepaid Expenses	25,217.07	121,443.14		0.00	121,443.14
1536.0000	Construction In Progress	0.00	28,084.00		0.00	28,084.00
1540.0000	Leasehold Improvements	933,386.30	1,321,988.88		0.00	1,321,988.88
1560.0000	Major Movable Equip	1,639,783.48	1,701,231.35		0.00	1,701,231.35
1560.7900	Extraordinary Major Movable Equip	2,856.04	2,856.04		0.00	2,856.04
1640.0000	Accum Depreciation LHI	(153,893.70)	(267,624.50)		0.00	(267,624.50)
1660.0000	Accum Deprec. MME	(1,564,309.62)	(1,597,589.49)		0.00	(1,597,589.49)
2100.0000	Accounts Payable	(1,121,971.02)	(1,661,950.84)		0.00	(1,661,950.84)
2127.0000	Loans Payable LT- COVID EIDL	(2,000,000.00)	(2,000,000.00)		0.00	(2,000,000.00)
2200.0000	Loans & Exchanges	153,425.50	(195.61)		0.00	(195.61)
2200.7900	Extraordinary Covid - Technology Grant	(2,923.78)	(2,923.78)		0.00	(2,923.78)
2204.5002	Due To/From Medway	(707.20)	(66,424.04)		0.00	(66,424.04)
2204.5003	Due To/From Gardner	(9,994.11)	(11,152.31)		0.00	(11,152.31)
2204.5004	Due To/From Townview	(135.73)	(31,269.69)		0.00	(31,269.69)
2204.5202	Due To/From David Simha	15,000.00	15,000.00		0.00	15,000.00
2207.0000	Employee Loan	0.00	5,799.68		0.00	5,799.68
2210.0551	Due To/From Realty- Amherst	1,967,240.59	970,278.36		0.00	970,278.36
2262.0000	Patient Trust Fund	(59,907.82)	(61,504.41)		0.00	(61,504.41)
2263.0000	Resident Burial Account	0.00	(6,501.77)		0.00	(6,501.77)
2270.0000	Residents GCO Security Deposits	(33,480.29)	0.00		0.00	0.00
2276.0000	Due to/From Medicare	110.90	(493.88)		0.00	(493.88)
2276.0001	Due to/From Medicare PDPM - 1135 Waiver	(126,154.99)	(126,154.99)		0.00	(126,154.99)
2277.0000	Due to/From Medicaid	(5,071.32)	(5,071.32)		0.00	(5,071.32)
2278.0000	Due to/From Managed Care	1,226.05	(1,859.80)		0.00	(1,859.80)
2279.0000	Due to/From HMO	5,859.24	5,859.24		0.00	5,859.24
2420.0003	L&E Voluntary Insurance - Colonial	0.00	90.48		0.00	90.48
2423.0000	L&E Voluntary Insurance	0.00	(22.04)		0.00	(22.04)
2500.0000	Accrued Expenses	(90,560.14)	(90,705.54)		0.00	(90,705.54)
2501.0000	Accrued Payroll	(334,619.58)	(403,317.88)		0.00	(403,317.88)
2502.0000	Accrued Payroll Taxes	(9,795.88)	(15,556.10)		0.00	(15,556.10)
2507.0000	Accrued Management Fees	(2,728,905.00)	(2,178,905.00)		0.00	(2,178,905.00)
2800.0000	Capital	0.00	(42,426.00)		42,426.00	(42,426.00)
				CAID JE - 1	42,426.00	
2803.0000	Retained Earnings	(10,580,411.70)	(10,624,943.67)		0.00	(10,624,943.67)
2900.0000	Capital Contributions/Distributions	9,768,852.00	9,768,852.00		0.00	9,768,852.00
Subtotal [1] Balance Sheet		1,044,531.97	652,732.64		0.00	652,732.64
Subgroup : [2] Income Statement						
001 4060-41020	COMM ROOM & BOARD LVL 2	0.00	0.00		(14,133.58)	0.00
				CAID JE - 1	(14,133.58)	
3110.0000	Income R&B Medicaid	(6,148,246.93)	(10,322,179.29)		0.00	(10,322,179.29)
3115.0000	Income R&B Hospice	(346,801.01)	(470,188.83)		0.00	(470,188.83)
3130.0000	Income C/A Medicaid	21.86	2.62		0.00	2.62
3140.0000	Income Flu Shot- MCD B	(351.20)	0.00		0.00	0.00
3145.0000	Income PT- MCD W/O	(11,064.56)	(11,964.56)		0.00	(11,964.56)
3146.0000	Income ST- MCD W/O	(4,067.99)	(3,356.43)		0.00	(3,356.43)
3147.0000	Income OT- MCD W/O	(7,317.24)	(6,964.15)		0.00	(6,964.15)
3149.0000	MCD Ancillary W/O	22,800.99	22,285.14		0.00	22,285.14
3156.0000	Income ST - Hospice W/O	(18.03)	(18.08)		0.00	(18.08)
3157.0000	Income OT - Hospice W/O	(18.68)	(6.98)		0.00	(6.98)
3159.0000	Hospice Ancillary W/O	36.71	25.06		0.00	25.06
3275.0000	Revenue Assessment	654,195.05	1,061,742.30		0.00	1,061,742.30
3310.0000	Income R&B Medicare	(2,897,220.03)	(1,525,252.82)		0.00	(1,525,252.82)
3330.0000	Income C/A Medicare A	(55.72)	(13.00)		0.00	(13.00)
3331.0000	Income C/A Medicare B	520.59	281.71		0.00	281.71
3332.0000	MCR R&B 2% Sequestration	17,671.75	22,701.24		0.00	22,701.24
3333.0000	MCR Ancillary 2% Sequestration	244.90	4,841.89		0.00	4,841.89
3334.0000	HMO 2% Sequestration Adj	122.03	1,065.68		0.00	1,065.68
3340.0000	Income Flu Shot - MCR B	(4,038.80)	0.00		0.00	0.00
3341.0000	Income Pharmacy - MCR A	(69,250.58)	(50,769.39)		0.00	(50,769.39)
3349.0000	Income PT - MCR Part B	(228,690.99)	(308,351.87)		0.00	(308,351.87)
3350.0000	Income OT - MCR Part B	(166,478.88)	(339,447.49)		0.00	(339,447.49)

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		12/31/2022	12/31/2023			12/31/2023
3351.0000	Income ST - MCR B	(71,209.44)	(125,649.65)		0.00	(125,649.65)
3352.0000	Medicare B ancillary w/o	1,645.35	3,548.86		0.00	3,548.86
3355.0000	Income PT - MCR W/O	(215,191.55)	(129,670.63)		0.00	(129,670.63)
3356.0000	Income ST - MCR W/O	(164,740.79)	(69,148.19)		0.00	(69,148.19)
3357.0000	Income OT - MCR W/O	(223,926.23)	(136,499.13)		0.00	(136,499.13)
3358.0000	Income Pneumonia - MCR A	(817.35)	0.00		0.00	0.00
3359.0000	Medicare A Ancillary W/O	673,109.15	386,087.34		0.00	386,087.34
3405.0000	Income R&B HMO	(106,402.15)	(194,061.68)		18,829.46	(194,061.68)
				CAID JE -	18,829.46	
3406.0000	Income R&B MCD HMO	(35,929.24)	(262,562.09)		0.00	(262,562.09)
3406.01	Income R&B MCD HMO	0.00	0.00		(4,695.88)	0.00
				CAID JE -	(4,695.88)	
3410.0000	Income R&B Private	(496,877.00)	(1,044,429.36)		0.00	(1,044,429.36)
3410.0003	Income R&B Private DHR	(210,880.00)	(715,880.00)		0.00	(715,880.00)
3422.0000	Income C/A HMO Ancillary	(106.26)	5,147.24		0.00	5,147.24
3432.0000	Income C/A HMO	608.16	2,303.93		0.00	2,303.93
3443.0000	Income PT - Private	0.00	(1,269.24)		0.00	(1,269.24)
3463.0000	Income PT - HMO	(7,597.11)	(28,922.86)		0.00	(28,922.86)
3464.0000	Income ST - HMO	(12,784.80)	(11,127.81)		0.00	(11,127.81)
3467.0000	Income Flue Shot - HMO	(175.60)	0.00		0.00	0.00
3471.0000	Income OT - HMO	(11,936.73)	(30,855.59)		0.00	(30,855.59)
3472.0000	HMO Ancillary w/o	34,706.82	70,105.93		0.00	70,105.93
3475.0000	Income PT - HMO W/O	(10,722.10)	(27,553.47)		0.00	(27,553.47)
3476.0000	Income ST - HMO W/O	(11,406.83)	(14,005.13)		0.00	(14,005.13)
3477.0000	Income OT - HMO W/O	(12,577.89)	(28,547.33)		0.00	(28,547.33)
3500.0000	Income Miscellaneous	(1,879.98)	0.00		0.00	0.00
3500.7931	State Stimulus	(414,355.80)	0.00		0.00	0.00
3500.7935	Covid Reimbursement	(211,884.00)	(46,032.00)		0.00	(46,032.00)
3507.0000	Income Vending Machine	(420.03)	(541.92)		0.00	(541.92)
3511.0000	Income Interest	(3,541.94)	(1,296.80)		0.00	(1,296.80)
3516.0000	Income Medical Records	(75.00)	(24.00)		0.00	(24.00)
3521.0000	PPP Loan Forgiveness GÇô Non Taxable	(1,204,700.00)	0.00		0.00	0.00
3522.0000	Income Employee Retention Credit	(655,426.55)	0.00		0.00	0.00
3811.0000	P/r Administrator	135,519.21	137,190.88		0.00	137,190.88
3811.7160	P/r Regional Administrator	0.00	38,744.67		0.00	38,744.67
3811.8000	P/r Administrator- Sick	6,346.56	0.00		0.00	0.00
3811.9000	P/r Administrator- Vacation	10,962.24	0.00		0.00	0.00
3820.0000	P/r Business Office	71,048.37	78,328.02		0.00	78,328.02
3820.7900	P/r Business Office Extraordinary	2,665.50	0.00		0.00	0.00
3820.8000	P/r Business Office- Sick	0.00	864.00		0.00	864.00
3820.9000	P/r Business Office- Vacation	4,032.00	4,896.00		0.00	4,896.00
3822.0000	P/r Receptionist	37,845.76	37,698.81		0.00	37,698.81
3822.7000	P/r Receptionist- OT	6,846.86	2,186.70		0.00	2,186.70
3822.8000	P/r Receptionist- Sick	433.50	1,544.25		0.00	1,544.25
3822.9000	P/r Receptionist- Vacation	0.00	1,216.00		0.00	1,216.00
3825.0000	P/r Human Resource	49,206.81	55,150.48		0.00	55,150.48
3825.7000	P/r Human Resource- OT	2,654.26	0.00		0.00	0.00
3825.7900	P/r Human Resource Extraordinary	175.00	0.00		0.00	0.00
3825.8000	P/r Human Resource- Sick	1,962.25	2,724.80		0.00	2,724.80
3825.9000	P/r Human Resource- Vacation	3,935.50	1,467.20		0.00	1,467.20
3827.0000	P/r Staffing Coordinator	53,761.50	45,193.51		0.00	45,193.51
3827.7000	P/r Staffing Coordinator- OT	7,392.75	6,216.02		0.00	6,216.02
3827.7900	P/r Staffing Coordinator Extraordinary	140.00	0.00		0.00	0.00
3827.8000	P/r Staffing Coordinator- Sick	2,454.00	1,203.80		0.00	1,203.80
3828.0000	P/r Admissions	121,426.91	79,150.69		0.00	79,150.69
3828.7900	P/r Admissions Extraordinary	81.72	0.00		0.00	0.00
3828.8000	P/r Admissions- Sick	4,822.66	4,986.14		0.00	4,986.14
3828.9000	P/r Admissions- Vacation	16,346.80	11,116.64		0.00	11,116.64
3830.0000	P/r Clinical Director	21,709.12	0.00		0.00	0.00
3831.0000	P/r Director Of Nursing	134,427.11	137,267.85		0.00	137,267.85
3831.0001	P/r Asst Director of Nursing	93,198.17	90,164.41		0.00	90,164.41
3831.5000	Director of Nursing- Contracted	14,400.00	0.00		0.00	0.00
3831.8001	P/r Asst Director of Nursing- Sick	1,038.39	4,094.00		0.00	4,094.00
3831.9000	P/r Director Of Nursing- Vacation	0.00	2,818.38		0.00	2,818.38
3831.9001	P/r Asst Director of Nursing- Vacation	0.00	2,898.00		0.00	2,898.00
3832.0000	P/r Staff Development Coordinator	107,539.79	126,905.84		0.00	126,905.84
3832.7000	P/r Staff Development Coordinator- OT	979.50	0.00		0.00	0.00
3832.7900	P/r Staff Development Coordinator Extraordinary	50.00	0.00		0.00	0.00
3832.8000	P/r Staff Development Coordinator- Sick	600.00	346.16		0.00	346.16
3833.0000	P/r MDS	135,180.70	129,642.02		0.00	129,642.02
3833.8000	P/r MDS- Sick	1,000.00	1,500.00		0.00	1,500.00
3833.9000	P/r MDS- Vacation	2,500.00	7,500.00		0.00	7,500.00
3834.0000	P/r RN	331,227.62	268,578.27		0.00	268,578.27
3834.7000	P/r RN- OT	2,118.26	1,536.55		0.00	1,536.55
3834.7900	P/r RN Extraordinary	1,768.04	0.00		0.00	0.00
3834.8000	P/r RN- Sick	10,794.24	14,172.76		0.00	14,172.76
3834.9000	P/r RN- Vacation	10,138.56	20,029.57		0.00	20,029.57
3836.0000	P/r LPN	486,970.66	840,687.94		0.00	840,687.94
3836.0001	P/r LPN Manager	210,065.28	258,408.43		0.00	258,408.43
3836.0003	P/r LPN Supervisor	198,480.20	145,351.84		0.00	145,351.84
3836.7000	P/r LPN- OT	24,738.71	104,928.10		0.00	104,928.10
3836.7001	P/r LPN Manager- OT	0.00	771.75		0.00	771.75
3836.7003	P/r LPN Supervisor- OT	143,805.40	167,009.66		0.00	167,009.66
3836.7900	P/r LPN Extraordinary	5,803.04	0.00		0.00	0.00
3836.8000	P/r LPN- Sick	13,347.53	22,783.95		0.00	22,783.95
3836.8001	P/r LPN Manager- Sick	2,056.64	3,236.07		0.00	3,236.07
3836.8003	P/r LPN Supervisor- Sick	8,489.99	2,260.44		0.00	2,260.44
3836.9000	P/r LPN- Vacation	23,638.86	19,019.96		0.00	19,019.96
3836.9001	P/r LPN Manager- Vacation	8,627.84	4,307.84		0.00	4,307.84
3836.9003	P/r LPN Supervisor- Vacation	8,590.88	466.20		0.00	466.20

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3838.0000	P/r CNA	1,304,925.61	988,651.98		0.00	988,651.98
3838.7000	P/r CNA- OT	222,580.52	213,905.01		0.00	213,905.01
3838.7900	P/r CNA Extraordinary	6,981.16	0.00		0.00	0.00
3838.8000	P/r CNA- Sick	38,777.48	29,385.27		0.00	29,385.27
3838.9000	P/r CNA- Vacation	64,697.37	60,675.38		0.00	60,675.38
3840.0000	P/r Ward Clerk	18,878.61	57,582.60		0.00	57,582.60
3840.7000	P/r Ward Clerk- OT	241.50	1,650.60		0.00	1,650.60
3840.8000	P/r Ward Clerk- Sick	448.00	3,160.60		0.00	3,160.60
3840.9000	P/r Ward Clerk- Vacation	0.00	2,097.20		0.00	2,097.20
3843.0000	P/r Medical Records	(759.64)	0.00		0.00	0.00
3850.0000	P/r Physical Therapy	220,245.15	219,918.78		0.00	219,918.78
3850.7000	P/r Physical Therapy- OT	1,118.57	186.28		0.00	186.28
3850.8000	P/r Physical Therapy- Sick	8,763.17	8,969.12		0.00	8,969.12
3850.9000	P/r Physical Therapy- Vacation	10,167.20	10,631.92		0.00	10,631.92
3851.0000	P/r PT Aide	(3,993.45)	0.00		0.00	0.00
3860.0000	P/r Speech Therapy	62,141.38	82,043.29		0.00	82,043.29
3860.7000	P/r Speech Therapy- OT	1,122.66	0.00		0.00	0.00
3860.8000	P/r Speech Therapy- Sick	1,990.12	4,089.60		0.00	4,089.60
3860.9000	P/r Speech Therapy- Vacation	2,499.20	0.00		0.00	0.00
3865.0000	P/r Occupational Therapy	215,545.97	245,920.10		0.00	245,920.10
3865.7000	P/r Occupational Therapy- OT	15.38	16.13		0.00	16.13
3865.7900	P/r Occupational Therapy Extraordinary	300.00	0.00		0.00	0.00
3865.8000	P/r Occupational Therapy- Sick	3,485.68	6,912.14		0.00	6,912.14
3865.9000	P/r Occupational Therapy- Vacation	3,208.00	9,149.17		0.00	9,149.17
3866.0000	P/r OT Aide	62,898.42	61,986.83		0.00	61,986.83
3866.7000	P/r OT Aide- OT	72.29	12.17		0.00	12.17
3866.8000	P/r OT Aide- Sick	3,914.83	3,494.58		0.00	3,494.58
3866.9000	P/r OT Aide- Vacation	2,182.59	3,855.70		0.00	3,855.70
3870.0000	P/r Social Services Director	77,815.01	85,019.88		0.00	85,019.88
3870.7900	P/r Social Services Director Extraordinary	294.49	0.00		0.00	0.00
3870.8000	P/r Social Services Director- Sick	3,754.94	4,150.79		0.00	4,150.79
3870.9000	P/r Social Services Director- Vacation	6,165.40	5,074.00		0.00	5,074.00
3872.0000	P/r Social Services Aide	17,765.41	60,237.70		0.00	60,237.70
3872.8000	P/r Social Services Aide- Sick	1,452.00	0.00		0.00	0.00
3872.9000	P/r Social Services Aide- Vacation	1,384.35	1,400.00		0.00	1,400.00
3881.0000	P/r Activities Supervisor	82,215.32	92,469.28		0.00	92,469.28
3881.7900	P/r Activities Supervisor Extraordinary	260.00	0.00		0.00	0.00
3881.8000	P/r Activities Supervisor- Sick	3,154.00	2,273.27		0.00	2,273.27
3881.9000	P/r Activities Supervisor- Vacation	2,330.00	2,032.23		0.00	2,032.23
3882.0000	P/r Activities Aide	73,159.85	42,434.94		0.00	42,434.94
3882.7000	P/r Activities Aide- OT	6,569.47	2,743.71		0.00	2,743.71
3882.7900	P/r Activities Aide Extraordinary	(640.00)	0.00		0.00	0.00
3882.8000	P/r Activities Aide- Sick	1,260.00	2,043.67		0.00	2,043.67
3882.9000	P/r Activities Aide- Vacation	456.00	1,049.18		0.00	1,049.18
3891.0000	P/r Dietary Supervisor	61,131.00	71,808.36		0.00	71,808.36
3891.7900	P/r Dietary Supervisor Extraordinary	61.52	0.00		0.00	0.00
3891.8000	P/r Dietary Supervisor- Sick	1,739.92	2,892.00		0.00	2,892.00
3891.9000	P/r Dietary Supervisor- Vacation	1,242.80	2,406.37		0.00	2,406.37
3892.0000	P/r Dietary Aides	264,871.34	258,900.08		0.00	258,900.08
3892.7000	P/r Dietary Aides- OT	9,972.62	16,760.07		0.00	16,760.07
3892.7900	P/r Dietary Aides Extraordinary	998.45	0.00		0.00	0.00
3892.8000	P/r Dietary Aides- Sick	6,169.36	5,907.50		0.00	5,907.50
3892.9000	P/r Dietary Aides- Vacation	9,226.03	10,707.20		0.00	10,707.20
3894.0000	P/r Dietary Cooks	124,408.38	116,432.08		0.00	116,432.08
3894.7000	P/r Dietary Cooks- OT	6,627.37	22,306.65		0.00	22,306.65
3894.7900	P/r Dietary Cooks Extraordinary	314.00	0.00		0.00	0.00
3894.8000	P/r Dietary Cooks- Sick	5,505.48	3,689.40		0.00	3,689.40
3894.9000	P/r Dietary Cooks- Vacation	4,291.12	8,323.10		0.00	8,323.10
3931.0000	P/r Maintenance Director	52,550.64	55,517.21		0.00	55,517.21
3931.7900	P/r Maintenance Director Extraordinary	175.00	0.00		0.00	0.00
3931.8000	P/r Maintenance Director- Sick	1,923.72	2,049.14		0.00	2,049.14
3931.9000	P/r Maintenance Director- Vacation	4,460.80	4,972.14		0.00	4,972.14
3932.0000	P/r Maintenance Aide	9,534.23	17,895.00		0.00	17,895.00
3932.7900	P/r Maintenance Aide Extraordinary	720.00	0.00		0.00	0.00
3932.8000	P/r Maintenance Aide- Sick	0.00	915.58		0.00	915.58
3932.9000	P/r Maintenance Aide- Vacation	0.00	360.60		0.00	360.60
4110.0000	Medical Supplies- Other	10,091.83	20,849.11		0.00	20,849.11
4110.5000	Medical Equipment	1,024.01	6,953.26		0.00	6,953.26
4110.7900	Extraordinary Medical Supplies	34,564.39	27,107.50		0.00	27,107.50
4111.0000	Medical Supplies- Routine	81,521.16	109,315.43		0.00	109,315.43
4112.0000	Personal Care	4,127.61	7,082.55		0.00	7,082.55
4112.7900	Extraordinary Personal Care	337.00	1,226.39		0.00	1,226.39
4113.0000	Oxygen	1,130.90	1,249.34		0.00	1,249.34
4114.0000	Vaccines	7,879.67	7,187.56		0.00	7,187.56
4114.7900	Extraordinary Vaccines	0.00	1,697.76		0.00	1,697.76
4115.0000	IV Supplies	113.58	225.40		0.00	225.40
4140.0000	Nursing Purch Service	129,740.34	65,240.48		0.00	65,240.48
				CAID JE -	(0.00)	
4140.5000	Nursing Repairs	0.00	1,296.00		0.00	1,296.00
4142.0000	Medical Waste	5,348.12	5,304.40		0.00	5,304.40
4150.0000	Nursing Training	1,632.00	700.00		0.00	700.00
4160.0000	Nursing Contracted Services	5,000.00	32,450.00		0.00	32,450.00
4161.0000	Nursing Agency - RN	38,553.94	153,805.45		0.00	153,805.45
4162.0000	Nursing Agency - LPN	163,540.43	626,398.29		0.00	626,398.29
				CAID JE -	(0.00)	
4162.79	Extraordinary Nursing Agency - LPN	0.00	0.00		0.00	0.00
				CAID JE -	(0.00)	
4163.0000	Nursing Agency - CNA	50,960.39	1,327,407.94		0.00	1,327,407.94
				CAID JE -	(0.00)	
4210.0000	Enteral Supplies	1,666.06	0.00		0.00	0.00

Client: **A420375 - Amherst Nursing Home, Inc.**
Engagement: **MDMC 2023 - Amherst Nursing Home**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Worksheet: **T-01 - MDC INC ID Report**

Account	Description	1st PP - CAID	FINAL	JE Ref #	CAID JE	STAX
		12/31/2022	12/31/2023			12/31/2023
4211.0000	Labs	30,056.16	19,131.38		0.00	19,131.38
4216.0000	Radiology	4,472.20	3,156.69		0.00	3,156.69
4313.0000	Prescription Drugs	46,624.44	92,122.48		0.00	92,122.48
4318.0000	OTC Drugs	2,624.97	1,925.30		0.00	1,925.30
4330.0000	Pharmacy Consultant Fees	12,299.00	10,541.00		0.00	10,541.00
5010.0000	Rehab Supplies	462.94	560.52		0.00	560.52
5110.0000	Activities Supplies	7,562.42	12,520.41		0.00	12,520.41
5110.5000	Activity Equipment	1,387.57	2,356.52		0.00	2,356.52
5140.0000	Activities Purch Service	16,196.91	19,879.99		0.00	19,879.99
5200.0000	Therapy Charges	55,830.55	1,029.95		0.00	1,029.95
5210.5000	Therapy Equipment	263.50	0.00		0.00	0.00
5610.0000	Med Rec Supplies	95.98	156.06		0.00	156.06
5730.0000	Med Director Fees	26,004.00	26,004.00		0.00	26,004.00
6110.0000	Dietary Supplies	54,656.34	72,368.69		0.00	72,368.69
6110.5000	Dietary Equipment	0.00	270.64		0.00	270.64
6112.0000	Patient Food	251,485.01	337,486.96		0.00	337,486.96
6119.0000	Food Supplements	36,239.28	44,374.07		0.00	44,374.07
6130.0000	Dietician Fees	49,740.00	58,782.00		0.00	58,782.00
6140.0000	Dietary Purchase Serv	1,497.50	2,562.90		0.00	2,562.90
6140.5000	Dietary Repairs	1,882.09	2,076.10		0.00	2,076.10
6160.0000	Pat Food Cont Serv	0.00	718.28		0.00	718.28
6310.0000	Maintenance Supplies	17,491.89	21,371.63		0.00	21,371.63
6310.5000	Maintenance Equipment	804.74	1,182.35		0.00	1,182.35
6340.0000	Maintenance Purch Serv	46,530.63	35,704.47		0.00	35,704.47
6341.0000	Exterminator	3,231.00	2,732.00		0.00	2,732.00
6342.0000	Carting	25,085.29	27,536.59		0.00	27,536.59
6349.0000	Auto Leasing	0.00	7,962.64		0.00	7,962.64
6391.0000	Electric	114,859.25	123,736.01		0.00	123,736.01
6392.0000	Gas	56,390.11	60,042.00		0.00	60,042.00
6410.0000	Ground Supply	745.65	0.00		0.00	0.00
6440.0000	Grounds Purchase Service	27,450.00	29,250.00		0.00	29,250.00
6510.0000	Housekeeping Supplies	18,939.59	20,120.67		0.00	20,120.67
6560.0000	Housekeeping Contracted Serv	325,201.86	320,593.44		0.00	320,593.44
6610.0000	Laundry Supplies	8.44	328.81		0.00	328.81
6640.0000	Laundry Purch Serv	2,389.96	2,484.96		0.00	2,484.96
6660.0000	Laundry Contracted Services	207,221.12	205,756.32		0.00	205,756.32
6710.0000	Security Supplies	4,800.97	1,970.02		0.00	1,970.02
6735.0000	Employee Background Check	1,842.38	869.99		0.00	869.99
6740.0000	Security Purch Service	785.33	0.00		0.00	0.00
6840.0000	Non Emergency Transport	16,647.70	15,933.68		0.00	15,933.68
7110.0000	Office Supplies	27,160.63	31,485.71		0.00	31,485.71
7110.5000	Office Equipment	3,527.67	3,704.57		0.00	3,704.57
7130.0000	Accounting Fees	26,100.00	5,250.00		0.00	5,250.00
7131.0000	Consulting Fees	36,825.00	19,441.88		0.00	19,441.88
7131.7900	Extraordinary Consulting Fees	4,800.00	0.00		0.00	0.00
7140.0000	Fiscal Purch Serv	230,425.34	242,569.02		0.00	242,569.02
7140.5000	Fiscal Purch Serv- Non Recurring	9,657.16	2,713.19		0.00	2,713.19
7140.6000	Unallocated Credit Card Charges	0.00	16,875.11		0.00	16,875.11
7142.0000	IT Fees	3,480.88	6,257.32		0.00	6,257.32
7160.0000	Management Fees	249,999.96	249,999.96		0.00	249,999.96
7191.0000	Bank Charges	2,466.22	3,073.57		0.00	3,073.57
7191.5000	Credit Card Processing Fees	1,889.00	2,288.24		0.00	2,288.24
7192.0000	Interest	65,562.47	0.00		0.00	0.00
7193.0000	Penalties	16,543.10	55,346.92		0.00	55,346.92
7198.0000	Bad Debt - Coinsurance	17,300.00	4,700.00		0.00	4,700.00
7199.0000	Bad Debt - Private	134,300.00	191,800.00		0.00	191,800.00
7210.0000	Internet	3,480.41	3,526.24		0.00	3,526.24
7211.0000	Telephone	20,827.23	20,085.98		0.00	20,085.98
7211.0001	Cell Phones	4,452.07	4,150.94		0.00	4,150.94
7212.0000	Postage	5,110.63	3,708.37		0.00	3,708.37
7214.0000	License & Permits	1,888.91	891.45		0.00	891.45
7215.0000	Dues & Subscriptions	12,233.78	12,821.88		0.00	12,821.88
7230.0000	Legal Fees	55,492.13	31,971.50		0.00	31,971.50
7235.0000	Help Wanted Advertising	14,567.66	16,732.70		0.00	16,732.70
7236.0000	Promotional Advertising	40,034.80	23,114.01		0.00	23,114.01
7238.0000	Seminars	2,976.50	639.00		0.00	639.00
7270.0000	Insurance - General	164,309.64	147,430.54		0.00	147,430.54
7273.0000	Insurance - Property	32,771.35	39,711.33		0.00	39,711.33
7290.0000	Travel Expense	15,480.21	17,531.08		0.00	17,531.08
8100.0000	Rent	1,352,966.16	1,352,966.16		0.00	1,352,966.16
8201.5000	Equip Rental- Software	71,764.22	79,504.99		0.00	79,504.99
8202.0000	Equip Rental - Nursing	1,610.00	1,454.00		0.00	1,454.00
8202.1000	Oxygen Rental - Nursing	6,323.50	6,616.52		0.00	6,616.52
8202.5000	Storage Rental	0.00	3,069.30		0.00	3,069.30
8203.0000	Equip Rental - Activities	0.00	79.69		0.00	79.69
8204.0000	Equip Rental - Rehab	15,498.24	15,498.24		0.00	15,498.24
8205.0000	Equip Rental - Office	8,164.37	9,069.06		0.00	9,069.06
8206.0000	Equip Rental - Maintenance	5,052.50	340.38		0.00	340.38
8300.0000	Real Estate Tax	126,870.48	119,375.07		0.00	119,375.07
8600.0000	Water & Sewer	44,496.10	76,065.01		0.00	76,065.01
8700.0000	Sales Tax	(907.50)	0.00		0.00	0.00
8810.0000	Depreciation LHI	70,392.74	113,730.80		0.00	113,730.80
8830.0000	Depreciation MME	27,274.61	33,279.87		0.00	33,279.87
9100.0000	Employee Benefits	11,645.70	22,365.13		0.00	22,365.13
9120.0000	Employer Match 401K	5,362.62	4,646.49		0.00	4,646.49
9130.0000	Group Health Insurance	244,256.25	290,170.37		0.00	290,170.37
9140.0000	Workmen's Comp Insurance	195,601.94	100,464.50		0.00	100,464.50
9210.0000	FICA Expense	415,895.63	424,240.44		0.00	424,240.44
9220.0000	SUI Expense	32,952.80	30,404.14		0.00	30,404.14
9230.0000	FUI Expense	5,949.52	5,361.53		0.00	5,361.53

Client: **A420375 - Amherst Nursing Home, Inc.**
Engagement: **MDMC 2023 - Amherst Nursing Home**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Worksheet: **T-01 - MDC 2023 TB Report**

Account	Description	1st PP - CAID	FINAL	JE Ref #	CAID JE	STAX
		12/31/2022	12/31/2023			12/31/2023
9240.0000	Disability Insurance	18,552.35	17,818.72		0.00	17,818.72
9411.0000	Corporation Tax	2,412.00	1,006.00		0.00	1,006.00
9490.0000	Miscellaneous Expenses	7,022.02	1,144.71		0.00	1,144.71
9800.0000	Donations	0.00	22,500.00		0.00	22,500.00
Subtotal [2] Income Statement		(1,044,531.97)	(652,732.64)		(0.00)	(652,732.64)
Total [TB] Trial Balance		0.00	(0.00)		(0.00)	(0.00)
Sum of Account Groups		0.00	0.00		0.00	0.00
Net (Income) Loss		0.00	0.00		0.00	0.00

Tickmarks

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Client: **A420375 - Amherst Nursing Home, Inc.**
Engagement: **MDMC 2023 - Amherst Nursing Home**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - MCD SNF-CR Groupings**

Account	Description	CAID 12/31/2023	1st PP-FINAL 12/31/2022
Group : [S6L1.1C1] Cash and Cash Equivalents			
Subgroup : None			
1010.0501	Cash Operating- Amherst	460,847.33	617,341.57
1011.0501	Cash Deposits- Amherst	3,067,164.13	3,226,889.88
1015.0501	Cash Payroll Leaders- Amherst	11,079.92	11,298.35
1022.0501	Cash PNA Checking- Amherst	73,268.47	69,972.05
1060.0501	Cash Petty Cash- Amherst	1,500.00	1,500.00
1061.0501	Cash PNA Petty Cash- Amherst	740.00	740.00
Subtotal : None		3,614,599.85	3,927,741.85
Total [S6L1.1C1]	Cash and Cash Equivalents	3,614,599.85	3,927,741.85
Group : [S6L1.5C1] Payer Accounts Receivable			
Subgroup : [S6L1.5C1A] R Self-Pay Patients (Private)			
1110.0000	A/r Private	500,504.55	190,453.41
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		500,504.55	190,453.41
Subgroup : [S6L1.5C1A/R Managed Care Patients (Private)			
1105.0000	A/r HMO	102,124.55	43,125.95
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		102,124.55	43,125.95
Subgroup : [S6L1.5C1A/r Medicare Non Managed Care			
1120.0000	A/r Medicare	301,395.94	214,957.66
1121.0000	Medicare PIP Payments	(76,426.00)	(55,428.00)
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		224,969.94	159,529.66
Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care			
1130.0000	A/r Medicaid	1,783,692.68	994,206.62
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Car		1,783,692.68	994,206.62
Subgroup : [S6L1.5C1A/R Other Public Patients			
1135.0000	A/r Hospice	56,012.75	103,681.38
Subtotal [S6L1.5C1L] A/R Other Public Patients		56,012.75	103,681.38
Total [S6L1.5C1]	Payer Accounts Receivable	2,667,304.47	1,490,997.02
Group : [S6L1.6C1] Less Reserve for Bad Debts			
Subgroup : None			
1122.0000	MCR A Bad Debt Copay	54,682.48	54,682.48
1161.0000	Allowance for Bad Debt	(438,844.35)	(253,092.15)
1162.0000	Allowance for Bad Debt - Coinsurance	(16,330.17)	(11,630.17)
Subtotal : None		(400,492.04)	(210,039.84)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(400,492.04)	(210,039.84)
Group : [S6L1.7C1] Receivable from Officers/Owners/Employees			
Subgroup : [S6L1.7C1] Due from Employees			
2207.0000	Employee Loan	5,799.68	0.00
Subtotal [S6L1.7C1A] Due from Employees		5,799.68	0.00
Total [S6L1.7C1]	Receivable from Officers/Owners/Empl	5,799.68	0.00
Group : [S6L1.8C1] Receivable from Affiliates/Related Parties			
Subgroup : None			
2204.5002	Due To/From Medway	(66,424.04)	(707.20)
2204.5003	Due To/From Gardner	(11,152.31)	(9,994.11)
2204.5004	Due To/From Townview	(31,269.69)	(135.73)
2204.5202	Due To/From David Simha	15,000.00	15,000.00
2210.0551	Due To/From Realty- Amherst	970,278.36	1,967,240.59
Subtotal : None		876,432.32	1,971,403.55
Total [S6L1.8C1]	Receivable from Affiliates/Related Par	876,432.32	1,971,403.55
Group : [S6L1.11C1] Other Receivables			
Subgroup : None			
1100.0000	A/r Old System	192,893.16	192,893.16
1140.0000	A/r Budget	(143,644.60)	(36,630.34)
2200.0000	Loans & Exchanges	(195.61)	153,425.50
Subtotal : None		49,052.95	309,688.32
Total [S6L1.11C1]	Other Receivables	49,052.95	309,688.32
Group : [S6L1.13C1] Prepaid Insurance			
Subgroup : None			
1222.0000	Prepaid Insurance	147,118.41	158,371.74
1222.5000	Prepaid Insurance - Installments	(114,928.89)	(124,882.64)
Subtotal : None		32,189.52	33,489.10
Total [S6L1.13C1]	Prepaid Insurance	32,189.52	33,489.10
Group : [S6L1.15C1] Other Prepaid Expenses			
Subgroup : None			
1005.0501	Chase Visa 7976- Amherst	8,722.94	8,722.94
1290.0000	Prepaid Expenses	121,443.14	25,217.07

Subtotal : None		130,166.08	33,940.01	
Total [S6L1.15C1]	Other Prepaid Expenses	130,166.08	33,940.01	
Group : [S6L2.3C1] Improvements - Cost				
Subgroup : [S6L2.3C1]Leasehold Improvements				
1540.0000	Leasehold Improvements	1,321,988.88	933,386.30	388,602.58
Subtotal [S6L2.3C1B] Leasehold Improvements		1,321,988.88	933,386.30	
Subgroup : [S6L2.3C1A/D Leasehold Improvements				
1640.0000	Accum Depreciation LHI	(267,624.50)	(153,893.70)	
Subtotal [S6L2.3C1E] A/D Leasehold Improvements		(267,624.50)	(153,893.70)	
Total [S6L2.3C1]	Improvements - Cost	1,054,364.38	779,492.60	
Group : [S6L2.4C1] Equipment				
Subgroup : [S6L2.4C1]Equipment Cost				
1560.0000	Major Movable Equip	1,701,231.35	1,639,783.48	
1560.7900	Extraordinary Major Movable Equip	2,856.04	2,856.04	
Subtotal [S6L2.4C1A] Equipment Cost		1,704,087.39	1,642,639.52	61,447.87
Subgroup : [S6L2.4C1A/D Equipment				
1660.0000	Accum Deprec. MME	(1,597,589.49)	(1,564,309.62)	
Subtotal [S6L2.4C1b] A/D Equipment		(1,597,589.49)	(1,564,309.62)	
Total [S6L2.4C1]	Equipment	106,497.90	78,329.90	
Group : [S6L3.4C1] Construction in Progress				
Subgroup : None				
1536.0000	Construction In Progress	28,084.00	0.00	
Subtotal : None		28,084.00	0.00	
Total [S6L3.4C1]	Construction in Progress	28,084.00	0.00	
Group : [S6L5.1C1] Trade Payable				
Subgroup : None				
1007.0501	Amex 81007 - Amherst	(63,731.17)	(10,331.21)	
2100.0000	Accounts Payable	(1,661,950.84)	(1,121,971.02)	
2200.7900	Extraordinary Covid - Technology Grant	(2,923.78)	(2,923.78)	
Subtotal : None		(1,728,605.79)	(1,135,226.01)	
Total [S6L5.1C1]	Trade Payable	(1,728,605.79)	(1,135,226.01)	
Group : [S6L5.2C1] Accrued Expenses				
Subgroup : None				
2500.0000	Accrued Expenses	(90,705.54)	(90,560.14)	
2507.0000	Accrued Management Fees	(2,178,905.00)	(2,728,905.00)	
Subtotal : None		(2,269,610.54)	(2,819,465.14)	
Total [S6L5.2C1]	Accrued Expenses	(2,269,610.54)	(2,819,465.14)	
Group : [S6L5.3C1] Due to Insurance Payers				
Subgroup : [S6L5.3C1]Due Medicaid MA - Nursing Care				
2277.0000	Due to/From Medicaid	(5,071.32)	(5,071.32)	
Subtotal [S6L5.3C1B] Due Medicaid MA - Nursing Care		(5,071.32)	(5,071.32)	
Subgroup : [S6L5.3C1]Due Medicare Actual				
2276.0000	Due to/From Medicare	(493.88)	110.90	
2276.0001	Due to/From Medicare PDPM - 1135 Wa	(126,154.99)	(126,154.99)	
Subtotal [S6L5.3C1D] Due Medicare Actual		(126,648.87)	(126,044.09)	
Subgroup : [S5L5.3C1]Due Other Payers Actual				
2278.0000	Due to/From Managed Care	(1,859.80)	1,226.05	
2279.0000	Due to/From HMO	5,859.24	5,859.24	
Subtotal [S5L5.3C1G] Due Other Payers Actual		3,999.44	7,085.29	
Subgroup : None				
Subtotal : None		0.00	0.00	
Total [S6L5.3C1]	Due to Insurance Payers	(127,720.75)	(124,030.12)	
Group : [S6L5.4C1] Patient Funds Due				
Subgroup : [S6L5.4C1]Patient Funds Due (Self Pay)				
2262.0000	Patient Trust Fund	(61,504.41)	(59,907.82)	
2270.0000	ResidentsGCÖ Security Deposits	0.00	(33,480.29)	
Subtotal [S6L5.4C1A] Patient Funds Due (Self Pay)		(61,504.41)	(93,388.11)	
Total [S6L5.4C1]	Patient Funds Due	(61,504.41)	(93,388.11)	
Group : [S6L5.6C1] Long Term Debt, Current Portion-Banks, Mortgages, Other				
Subgroup : [S6L5.6C1]Current LT Debt-Banks				
2127.0000	Loans Payable LT- COVID EIDL	(2,000,000.00)	(2,000,000.00)	
Subtotal [S6L5.6C1A] Current LT Debt-Banks		(2,000,000.00)	(2,000,000.00)	
Total [S6L5.6C1]	Long Term Debt, Current Portion-Banl	(2,000,000.00)	(2,000,000.00)	
Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities				
Subgroup : [S6L5.7C1]Accrued Salaaries				
2501.0000	Accrued Payroll	(403,317.88)	(334,619.58)	
Subtotal [S6L5.7C1A] Accrued Salaaries		(403,317.88)	(334,619.58)	

Subgroup : [S6L5.7C1]Accrued Pauroll Taxes Payable			
2502.0000	Accrued Payroll Taxes	(15,556.10)	(9,795.88)
Subtotal [S6L5.7C1C] Accrued Pauroll Taxes Payable		(15,556.10)	(9,795.88)
Subgroup : [S6L5.7C1]Other Payroll Liabilities			
2420.0003	L&E Voluntary Insurance - Colonial	90.48	0.00
2423.0000	L&E Voluntary Insurance	(22.04)	0.00
Subtotal [S6L5.7C1D] Other Payroll Liabilities		68.44	0.00
Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	(418,805.54)	(344,415.46)
Group : [S6L5.10C1] Other Current Liabilities			
Subgroup : None			
2263.0000	Resident Burial Account	(6,501.77)	0.00
Subtotal : None		(6,501.77)	0.00
Total [S6L5.10C1]	Other Current Liabilities	(6,501.77)	0.00
Group : [S6L8B.4C1] Owners Equity Balance-Retained Earnings			
Subgroup : None			
001 3000-30000	CAPITAL STOCK	(40,300.00)	0.00
001 3000-31000	CAPITAL IN EXCESS OF PAR	(2,126.00)	0.00
2800.0000	Capital	0.00	(42,426.00)
2803.0000	Retained Earnings	(10,624,943.67)	(10,580,411.70)
2900.0000	Capital Contributions/Distributions	9,768,852.00	9,768,852.00
Subtotal : None		(898,517.67)	(853,985.70)
Total [S6L8B.4C1]	Owners Equity Balance-Retained Earn	(898,517.67)	(853,985.70)
Group : [S2L1.1C1] Private Pay			
Subgroup : None			
3410.0000	Income R&B Private	(1,044,429.36)	(496,877.00)
3410.0003	Income R&B Private DHR	(715,880.00)	(210,880.00)
Subtotal : None		(1,760,309.36)	(707,757.00)
Total [S2L1.1C1]	Private Pay	(1,760,309.36)	(707,757.00)
Group : [S2L1.2C1] Commerical Managed Care			
Subgroup : None			
001 4060-41020	COMM ROOM & BOARD LVL 2	(14,133.58)	0.00
Subtotal : None		(14,133.58)	0.00
Total [S2L1.2C1]	Commerical Managed Care	(14,133.58)	0.00
Group : [S2L1.4C1] Medicare-Fee-For-Service			
Subgroup : None			
3310.0000	Income R&B Medicare	(1,525,252.82)	(2,897,220.03)
3330.0000	Income C/A Medicare A	(13.00)	(55.72)
3331.0000	Income C/A Medicare B	281.71	520.59
3332.0000	MCR R&B 2% Sequestration	22,701.24	17,671.75
Subtotal : None		(1,502,282.87)	(2,879,083.41)
Total [S2L1.4C1]	Medicare-Fee-For-Service	(1,502,282.87)	(2,879,083.41)
Group : [S2L1.5C1] Medicare Managed Care (Part C)			
Subgroup : None			
3405.0000	Income R&B HMO	(175,232.22)	(106,402.15)
3432.0000	Income C/A HMO	2,303.93	608.16
Subtotal : None		(172,928.29)	(105,793.99)
Total [S2L1.5C1]	Medicare Managed Care (Part C)	(172,928.29)	(105,793.99)
Group : [S2L1.6C1] MassHealth Fee-for-Service			
Subgroup : None			
3110.0000	Income R&B Medicaid	(10,322,179.29)	(6,148,246.93)
3130.0000	Income C/A Medicaid	2.62	21.86
Subtotal : None		(10,322,176.67)	(6,148,225.07)
Total [S2L1.6C1]	MassHealth Fee-for-Service	(10,322,176.67)	(6,148,225.07)
Group : [S2L1.7C1] MassHealth Managed Care			
Subgroup : None			
3334.0000	HMO 2% Sequestration Adj	1,065.68	122.03
3406.0000	Income R&B MCD HMO	(262,562.09)	(35,929.24)
Subtotal : None		(261,496.41)	(35,807.21)
Total [S2L1.7C1]	MassHealth Managed Care	(261,496.41)	(35,807.21)
Group : [S2L1.8C1] Senior Care Options			
Subgroup : None			
3406.01	Income R&B MCD HMO	(4,695.88)	0.00
Subtotal : None		(4,695.88)	0.00
Total [S2L1.8C1]	Senior Care Options	(4,695.88)	0.00
Group : [S2L1.15C1] Other Payer Revenue			
Subgroup : None			
3115.0000	Income R&B Hospice	(470,188.83)	(346,801.01)
Subtotal : None		(470,188.83)	(346,801.01)
Total [S2L1.15C1]	Other Payer Revenue	(470,188.83)	(346,801.01)
Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service			
Subgroup : None			
3140.0000	Income Flu Shot- MCD B	0.00	(351.20)
3145.0000	Income PT- MCD W/O	(11,964.56)	(11,064.56)

3146.0000	Income ST- MCD W/O	(3,356.43)	(4,067.99)
3147.0000	Income OT- MCD W/O	(6,964.15)	(7,317.24)
3149.0000	MCD Ancillary W/O	22,285.14	22,800.99
3156.0000	Income ST - Hospice W/O	(18.08)	(18.03)
3157.0000	Income OT - Hospice W/O	(6.98)	(18.68)
3159.0000	Hospice Ancillary W/O	25.06	36.71
3333.0000	MCR Ancillary 2% Sequestration	4,841.89	244.90
3340.0000	Income Flu Shot - MCR B	0.00	(4,038.80)
3341.0000	Income Pharmacy - MCR A	(50,769.39)	(69,250.58)
3349.0000	Income PT - MCR Part B	(308,351.87)	(228,690.99)
3350.0000	Income OT - MCR Part B	(339,447.49)	(166,478.88)
3351.0000	Income ST - MCR B	(125,649.65)	(71,209.44)
3352.0000	Medicare B ancillary w/o	3,548.86	1,645.35
3355.0000	Income PT - MCR W/O	(129,670.63)	(215,191.55)
3356.0000	Income ST - MCR W/O	(69,148.19)	(164,740.79)
3357.0000	Income OT - MCR W/O	(136,499.13)	(223,926.23)
3358.0000	Income Pneumonia - MCR A	0.00	(817.35)
3359.0000	Medicare A Ancillary W/O	386,087.34	673,109.15
3422.0000	Income C/A HMO Ancillary	5,147.24	(106.26)
3443.0000	Income PT - Private	(1,269.24)	0.00
3463.0000	Income PT - HMO	(28,922.86)	(7,597.11)
3464.0000	Income ST - HMO	(11,127.81)	(12,784.80)
3467.0000	Income Flue Shot - HMO	0.00	(175.60)
3471.0000	Income OT - HMO	(30,855.59)	(11,936.73)
3472.0000	HMO Ancillary w/o	70,105.93	34,706.82
3475.0000	Income PT - HMO W/O	(27,553.47)	(10,722.10)
3476.0000	Income ST - HMO W/O	(14,005.13)	(11,406.83)
3477.0000	Income OT - HMO W/O	(28,547.33)	(12,577.89)
Subtotal : None		<u>(832,086.52)</u>	<u>(501,945.71)</u>
Total [S2L1.4C2]		<u>(832,086.52)</u>	<u>(501,945.71)</u>

Group : [S2L3.2C1]		Endowment & Other Non Recoverable Revenue	
Subgroup : None			
3500.7931	State Stimulus	0.00	(414,355.80)
3500.7935	Covid Reimbursement	(46,032.00)	(211,884.00)
3521.0000	PPP Loan Forgiveness GÇô Non Taxabl	0.00	(1,204,700.00)
3522.0000	Income Employee Retention Credit	0.00	(655,426.55)
Subtotal : None		<u>(46,032.00)</u>	<u>(2,486,366.35)</u>
Total [S2L3.2C1]		<u>(46,032.00)</u>	<u>(2,486,366.35)</u>

Group : [S2L3.4C1]		Vending Machine Revenue	
Subgroup : None			
3507.0000	Income Vending Machine	(541.92)	(420.03)
Subtotal : None		<u>(541.92)</u>	<u>(420.03)</u>
Total [S2L3.4C1]		<u>(541.92)</u>	<u>(420.03)</u>

Group : [S2L3.7C1]		Interest Income	
Subgroup : None			
3511.0000	Income Interest	(1,296.80)	(3,541.94)
Subtotal : None		<u>(1,296.80)</u>	<u>(3,541.94)</u>
Total [S2L3.7C1]		<u>(1,296.80)</u>	<u>(3,541.94)</u>

Group : [S2L3.9C1]		Administrative & General Recoverable Income	
Subgroup : None			
3500.0000	Income Miscellaneous	0.00	(1,879.98)
Subtotal : None		<u>0.00</u>	<u>(1,879.98)</u>
Total [S2L3.9C1]		<u>0.00</u>	<u>(1,879.98)</u>

Group : [S2L3.11C1]		Variable Recoverable Income	
Subgroup : None			
3516.0000	Income Medical Records	(24.00)	(75.00)
Subtotal : None		<u>(24.00)</u>	<u>(75.00)</u>
Total [S2L3.11C1]		<u>(24.00)</u>	<u>(75.00)</u>

Group : [S3L1.1C1]		Director of Nurses Salary	
Subgroup : None			
3831.0000	P/r Director Of Nursing	137,267.85	134,427.11
3831.9000	P/r Director Of Nursing- Vacation	2,818.38	0.00
Subtotal : None		<u>140,086.23</u>	<u>134,427.11</u>
Total [S3L1.1C1]		<u>140,086.23</u>	<u>134,427.11</u>

Group : [S3L1.4C1]		Director of Nurses Purchased Service Per Diem	
Subgroup : None			
3831.5000	Director of Nursing- Contracted	0.00	14,400.00
Subtotal : None		<u>0.00</u>	<u>14,400.00</u>
Total [S3L1.4C1]		<u>0.00</u>	<u>14,400.00</u>

Group : [S3L1.7C1]		Registered Nurses Salaries	
Subgroup : None			
3830.0000	P/r Clinical Director	0.00	21,709.12
3831.0001	P/r Asst Director of Nursing	90,164.41	93,198.17
3831.8001	P/r Asst Director of Nursing- Sick	4,094.00	1,038.39
3831.9001	P/r Asst Director of Nursing- Vacation	2,898.00	0.00
3834.0000	P/r RN	268,578.27	331,227.62
3834.7000	P/r RN- OT	1,536.55	2,118.26
3834.7900	P/r RN Extraordinary	0.00	1,768.04

3834.8000	P/r RN- Sick	14,172.76	10,794.24
3834.9000	P/r RN- Vacation	20,029.57	10,138.56
Subtotal : None		401,473.56	471,992.40
Total [S3L1.7C1]	Registered Nurses Salaries	401,473.56	471,992.40

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

Subgroup : None			
4160.0000	Nursing Contracted Services	32,450.00	5,000.00
4161.0000	Nursing Agency - RN	153,805.45	38,553.94
Subtotal : None		186,255.45	43,553.94
Total [S3L1.11C1]	Registered Nurses Purchased Service	186,255.45	43,553.94

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

Subgroup : None			
3836.0000	P/r LPN	840,687.94	486,970.66
3836.0001	P/r LPN Manager	258,408.43	210,065.28
3836.0003	P/r LPN Supervisor	145,351.84	198,480.20
3836.7000	P/r LPN- OT	104,928.10	24,738.71
3836.7001	P/r LPN Manager- OT	771.75	0.00
3836.7003	P/r LPN Supervisor- OT	167,009.66	143,805.40
3836.7900	P/r LPN Extraordinary	0.00	5,803.04
3836.8000	P/r LPN- Sick	22,783.95	13,347.53
3836.8001	P/r LPN Manager- Sick	3,236.07	2,056.64
3836.8003	P/r LPN Supervisor- Sick	2,260.44	8,489.99
3836.9000	P/r LPN- Vacation	19,019.96	23,638.86
3836.9001	P/r LPN Manager- Vacation	4,307.84	8,627.84
3836.9003	P/r LPN Supervisor- Vacation	466.20	8,590.88
Subtotal : None		1,569,232.18	1,134,615.03
Total [S3L1.12C1]	Licensed Practical Nurses Salary	1,569,232.18	1,134,615.03

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

Subgroup : None			
4162.0000	Nursing Agency - LPN	626,398.29	163,540.43
Subtotal : None		626,398.29	163,540.43
Total [S3L1.16C1]	Licensed Practical Nurses Purchased	626,398.29	163,540.43

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

Subgroup : None			
3838.0000	P/r CNA	988,651.98	1,304,925.61
3838.7000	P/r CNA- OT	213,905.01	222,580.52
3838.7900	P/r CNA Extraordinary	0.00	6,981.16
3838.8000	P/r CNA- Sick	29,385.27	38,777.48
3838.9000	P/r CNA- Vacation	60,675.38	64,697.37
Subtotal : None		1,292,617.64	1,637,962.14
Total [S3L1.17C1]	Certified Nurses Aides Salaries	1,292,617.64	1,637,962.14

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

Subgroup : None			
4140.0000	Nursing Purch Service	65,240.48	89,894.34
4163.0000	Nursing Agency - CNA	1,327,407.94	90,806.39
Subtotal : None		1,392,648.42	180,700.73
Total [S3L1.21C1]	Certified Nurses Aides Purchased Ser	1,392,648.42	180,700.73

Group : [S3L1.23C1] Nursing Education & Training

Subgroup : None			
4150.0000	Nursing Training	700.00	1,632.00
Subtotal : None		700.00	1,632.00
Total [S3L1.23C1]	Nursing Education & Training	700.00	1,632.00

Group : [S3L2.1C1] Administration Salaries

Subgroup : [S3L2.1C1]Administrator Salaries			
3811.0000	P/r Administrator	137,190.88	135,519.21
3811.7160	P/r Regional Administrator	38,744.67	0.00
3811.8000	P/r Administrator- Sick	0.00	6,346.56
3811.9000	P/r Administrator- Vacation	0.00	10,962.24
Subtotal [S3L2.1C1A] Administrator Salaries		175,935.55	152,828.01
Total [S3L2.1C1]		175,935.55	152,828.01

Group : [S3L2.7C1] Clerical Staff Salaries

Subgroup : None			
3820.0000	P/r Business Office	78,328.02	71,048.37
3820.7900	P/r Business Office Extraordinary	0.00	2,665.50
3820.8000	P/r Business Office- Sick	864.00	0.00
3820.9000	P/r Business Office- Vacation	4,896.00	4,032.00
3822.0000	P/r Receptionist	37,698.81	37,845.76
3822.7000	P/r Receptionist- OT	2,186.70	6,846.86
3822.8000	P/r Receptionist- Sick	1,544.25	433.50
3822.9000	P/r Receptionist- Vacation	1,216.00	0.00
3825.0000	P/r Human Resource	55,150.48	49,206.81
3825.7000	P/r Human Resource- OT	0.00	2,654.26
3825.7900	P/r Human Resource Extraordinary	0.00	175.00
3825.8000	P/r Human Resource- Sick	2,724.80	1,962.25
3825.9000	P/r Human Resource- Vacation	1,467.20	3,935.50
3827.0000	P/r Staffing Coordinator	45,193.51	53,761.50
3827.7000	P/r Staffing Coordinator- OT	6,216.02	7,392.75

3827.7900	P/r Staffing Coordinator Extraordinary	0.00	140.00
3827.8000	P/r Staffing Coordinator- Sick	1,203.80	2,454.00
3828.0000	P/r Admissions	79,150.69	121,426.91
3828.7900	P/r Admissions Extraordinary	0.00	81.72
3828.8000	P/r Admissions- Sick	4,986.14	4,822.66
3828.9000	P/r Admissions- Vacation	11,116.64	16,346.80
Subtotal : None		333,943.06	387,232.15
Total [S3L2.7C1] Clerical Staff Salaries		333,943.06	387,232.15
Group : [S3L2.10C1] Clerical Staff Purchased Service			
Subgroup : None			
7131.0000	Consulting Fees	19,441.88	36,825.00
7140.0000	Fiscal Purch Serv	242,569.02	230,425.34
7140.5000	Fiscal Purch Serv- Non Recurring	2,713.19	9,657.16
Subtotal : None		264,724.09	276,907.50
Total [S3L2.10C1] Clerical Staff Purchased Service		264,724.09	276,907.50
Group : [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping Services			
Subgroup : None			
8201.5000	Equipt Rental- Software	79,504.99	71,764.22
Subtotal : None		79,504.99	71,764.22
Total [S3L2.11C1] Electronic Data Processing, Payroll &		79,504.99	71,764.22
Group : [S3L2.12C1] Office Supplies			
Subgroup : None			
7110.0000	Office Supplies	31,485.71	27,160.63
7110.5000	Office Equipment	3,704.57	3,527.67
7142.0000	IT Fees	6,257.32	3,480.88
7191.0000	Bank Charges	3,073.57	2,466.22
7191.5000	Credit Card Processing Fees	2,288.24	1,889.00
7212.0000	Postage	3,708.37	5,110.63
8700.0000	Sales Tax	0.00	(907.50)
Subtotal : None		50,517.78	42,727.53
Total [S3L2.12C1] Office Supplies		50,517.78	42,727.53
Group : [S3L2.13C1] Telecommunications (e.g. Internet & Phone)			
Subgroup : None			
7210.0000	Internet	3,526.24	3,480.41
7211.0000	Telephone	20,085.98	20,827.23
7211.0001	Cell Phones	4,150.94	4,452.07
Subtotal : None		27,763.16	28,759.71
Total [S3L2.13C1] Telecommunications (e.g. Internet & P		27,763.16	28,759.71
Group : [S3L2.15C1] Travel, Conventions & Meetings			
Subgroup : None			
7238.0000	Seminars	639.00	2,976.50
7290.0000	Travel Expense	17,531.08	15,480.21
Subtotal : None		18,170.08	18,456.71
Total [S3L2.15C1] Travel, Conventions & Meetings		18,170.08	18,456.71
Group : [S3L2.16C1] Advertising: Help Wanted			
Subgroup : None			
7235.0000	Help Wanted Advertising	16,732.70	14,567.66
Subtotal : None		16,732.70	14,567.66
Total [S3L2.16C1] Advertising: Help Wanted		16,732.70	14,567.66
Group : [S3L2.17C1] Licenses & Dues: Patient Care Related Portion			
Subgroup : None			
7214.0000	License & Permits	891.45	1,888.91
7215.0000	Dues & Subscriptions	12,821.88	12,233.78
9411.0000	Corporation Tax	1,006.00	2,412.00
Subtotal : None		14,719.33	16,534.69
Total [S3L2.17C1] Licenses & Dues: Patient Care Related		14,719.33	16,534.69
Group : [S3L2.19C1] Accounting Services (not related to Appeals)			
Subgroup : None			
7130.0000	Accounting Fees	5,250.00	26,100.00
Subtotal : None		5,250.00	26,100.00
Total [S3L2.19C1] Accounting Services (not related to Ap		5,250.00	26,100.00
Group : [S3L2.20C1] Insurance: Malpractice & General Liability			
Subgroup : None			
7270.0000	Insurance - General	147,430.54	164,309.64
Subtotal : None		147,430.54	164,309.64
Total [S3L2.20C1] Insurance: Malpractice & General Liab		147,430.54	164,309.64
Group : [S3L2.22C1] Other A & G Expenses			
Subgroup : None			
4112.7900	Extraordinary Personal Care	1,226.39	337.00
7131.7900	Extraordinary Consulting Fees	0.00	4,800.00
7140.6000	Unallocated Credit Card Charges	16,875.11	0.00
8202.5000	Storage Rental	3,069.30	0.00
9490.0000	Miscellaneous Expenses	1,144.71	7,022.02
9800.0000	Donations	22,500.00	0.00
Subtotal : None		44,815.51	12,159.02
Total [S3L2.22C1] Other A & G Expenses		44,815.51	12,159.02

Group : [S3L2B.1C1] Advertising Marketing			
Subgroup : None			
7236.0000	Promotional Advertising	23,114.01	40,034.80
Subtotal : None		23,114.01	40,034.80
Total [S3L2B.1C1] Advertising Marketing		23,114.01	40,034.80
Group : [S3L2B.6C1] Legal: Other			
Subgroup : None			
7230.0000	Legal Fees	31,971.50	55,492.13
Subtotal : None		31,971.50	55,492.13
Total [S3L2B.6C1] Legal: Other		31,971.50	55,492.13
Group : [S3L2B.9C1] Management Consultants			
Subgroup : None			
7160.0000	Management Fees	249,999.96	249,999.96
Subtotal : None		249,999.96	249,999.96
Total [S3L2B.9C1] Management Consultants		249,999.96	249,999.96
Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest			
Subgroup : None			
7192.0000	Interest	0.00	65,562.47
7193.0000	Penalties	55,346.92	16,543.10
Subtotal : None		55,346.92	82,105.57
Total [S3L2B.11C1] Fines, Late Fees, Penalties including Interest		55,346.92	82,105.57
Group : [S3L2B.14C1] Bad Debt Expenses			
Subgroup : None			
7198.0000	Bad Debt - Coinsurance	4,700.00	17,300.00
7199.0000	Bad Debt - Private	191,800.00	134,300.00
Subtotal : None		196,500.00	151,600.00
Total [S3L2B.14C1] Bad Debt Expenses		196,500.00	151,600.00
Group : [S3L2B.15C1] User Fee Assessment			
Subgroup : None			
3275.0000	Revenue Assessment	1,061,742.30	654,195.05
Subtotal : None		1,061,742.30	654,195.05
Total [S3L2B.15C1] User Fee Assessment		1,061,742.30	654,195.05
Group : [S3L3.1C1] Staff Development Coordinator Salaries			
Subgroup : None			
3832.0000	P/r Staff Development Coordinator	126,905.84	107,539.79
3832.7000	P/r Staff Development Coordinator- OT	0.00	979.50
3832.7900	P/r Staff Development Coordinator Extra	0.00	50.00
3832.8000	P/r Staff Development Coordinator- Sick	346.16	600.00
Subtotal : None		127,252.00	109,169.29
Total [S3L3.1C1] Staff Development Coordinator Salaries		127,252.00	109,169.29
Group : [S3L3.5C1] Plant Operations: Salaires			
Subgroup : None			
3931.0000	P/r Maintenance Director	55,517.21	52,550.64
3931.7900	P/r Maintenance Director Extraordinary	0.00	175.00
3931.8000	P/r Maintenance Director- Sick	2,049.14	1,923.72
3931.9000	P/r Maintenance Director- Vacation	4,972.14	4,460.80
3932.0000	P/r Maintenance Aide	17,895.00	9,534.23
3932.7900	P/r Maintenance Aide Extraordinary	0.00	720.00
3932.8000	P/r Maintenance Aide- Sick	915.58	0.00
3932.9000	P/r Maintenance Aide- Vacation	360.60	0.00
Subtotal : None		81,709.67	69,364.39
Total [S3L3.5C1] Plant Operations: Salaires		81,709.67	69,364.39
Group : [S3L3.8C1] Plant Operations: Purchased Service			
Subgroup : None			
6340.0000	Maintenance Purch Serv	35,704.47	46,530.63
6341.0000	Exterminator	2,732.00	3,231.00
6342.0000	Carting	27,536.59	25,085.29
6440.0000	Grounds Purchase Service	29,250.00	27,450.00
6740.0000	Security Purch Service	0.00	785.33
Subtotal : None		95,223.06	103,082.25
Total [S3L3.8C1] Plant Operations: Purchased Service		95,223.06	103,082.25
Group : [S3L3.9C1] Plant Operations: Supplies & Expenses			
Subgroup : None			
6310.0000	Maintenance Supplies	21,371.63	17,491.89
6310.5000	Maintenance Equipment	1,182.35	804.74
6410.0000	Ground Supply	0.00	745.65
6710.0000	Security Supplies	1,970.02	4,800.97
Subtotal : None		24,524.00	23,843.25
Total [S3L3.9C1] Plant Operations: Supplies & Expenses		24,524.00	23,843.25
Group : [S3L3.10C1] Plant Operatins: Utilities			
Subgroup : None			
6391.0000	Electric	123,736.01	114,859.25
6392.0000	Gas	60,042.00	56,390.11
8600.0000	Water & Sewer	76,065.01	44,496.10
Subtotal : None		259,843.02	215,745.46

Total [S3L3.10C1]	Plant Operatins: Utilities	259,843.02	215,745.46
Group : [S3L3.16C1]	Dietician: Purchased Service		
Subgroup : None			
6130.0000	Dietician Fees	58,782.00	49,740.00
Subtotal : None		58,782.00	49,740.00
Total [S3L3.16C1]	Dietician: Purchased Service	58,782.00	49,740.00
Group : [S3L3.18C1]	Dietary: Salaries		
Subgroup : None			
3891.0000	P/r Dietary Supervisor	71,808.36	61,131.00
3891.7900	P/r Dietary Supervisor Extraordinary	0.00	61.52
3891.8000	P/r Dietary Supervisor- Sick	2,892.00	1,739.92
3891.9000	P/r Dietary Supervisor- Vacation	2,406.37	1,242.80
3892.0000	P/r Dietary Aides	258,900.08	264,871.34
3892.7000	P/r Dietary Aides- OT	16,760.07	9,972.62
3892.7900	P/r Dietary Aides Extraordinary	0.00	998.45
3892.8000	P/r Dietary Aides- Sick	5,907.50	6,169.36
3892.9000	P/r Dietary Aides- Vacation	10,707.20	9,226.03
3894.0000	P/r Dietary Cooks	116,432.08	124,408.38
3894.7000	P/r Dietary Cooks- OT	22,306.65	6,627.37
3894.7900	P/r Dietary Cooks Extraordinary	0.00	314.00
3894.8000	P/r Dietary Cooks- Sick	3,689.40	5,505.48
3894.9000	P/r Dietary Cooks- Vacation	8,323.10	4,291.12
Subtotal : None		520,132.81	496,559.39
Total [S3L3.18C1]	Dietary: Salaries	520,132.81	496,559.39
Group : [S3L3.21C1]	Dietary: Food		
Subgroup : None			
6112.0000	Patient Food	337,486.96	251,485.01
6119.0000	Food Supplements	44,374.07	36,239.28
Subtotal : None		381,861.03	287,724.29
Total [S3L3.21C1]	Dietary: Food	381,861.03	287,724.29
Group : [S3L3.22C1]	Dietary: Purchased Service		
Subgroup : None			
6140.0000	Dietary Purchase Serv	2,562.90	1,497.50
6160.0000	Pat Food Cont Serv	718.28	0.00
Subtotal : None		3,281.18	1,497.50
Total [S3L3.22C1]	Dietary: Purchased Service	3,281.18	1,497.50
Group : [S3L3.23C1]	Dietary: Supplies & Expenses		
Subgroup : None			
6110.0000	Dietary Supplies	72,368.69	54,656.34
6110.5000	Dietary Equipment	270.64	0.00
6140.5000	Dietary Repairs	2,076.10	1,882.09
Subtotal : None		74,715.43	56,538.43
Total [S3L3.23C1]	Dietary: Supplies & Expenses	74,715.43	56,538.43
Group : [S3L3.27C1]	Housekeeping / Laundry: Purchased Service		
Subgroup : [S3L3.27C	Housekeeping Purchased Service		
6560.0000	Housekeeping Contracted Serv	320,593.44	325,201.86
Subtotal [S3L3.27C1A	Housekeeping Purchased Service	320,593.44	325,201.86
Subgroup : [S3L3.27C	Laundry Purchased Service		
6640.0000	Laundry Purch Serv	2,484.96	2,389.96
6660.0000	Laundry Contracted Services	205,756.32	207,221.12
Subtotal [S3L3.27C1B	Laundry Purchased Service	208,241.28	209,611.08
Total [S3L3.27C1]	Housekeeping / Laundry: Purchased :	528,834.72	534,812.94
Group : [S3L3.28C1]	Housekeeping / Laundry: Supplies & Expense		
Subgroup : [S3L3.28C	Housekeeping Supplies & Expenses		
6510.0000	Housekeeping Supplies	20,120.67	18,939.59
Subtotal [S3L3.28C1A	Housekeeping Supplies & Expenses	20,120.67	18,939.59
Subgroup : [S3L3.28C	Laundry Supplies & Expense		
6610.0000	Laundry Supplies	328.81	8.44
Subtotal [S3L3.28C1B	Laundry Supplies & Expense	328.81	8.44
Total [S3L3.28C1]	Housekeeping / Laundry: Supplies &	20,449.48	18,948.03
Group : [S3L3.36C1]	Unit Clerks & Medical Records: Salaries		
Subgroup : None			
3840.0000	P/r Ward Clerk	57,582.60	18,878.61
3840.7000	P/r Ward Clerk- OT	1,650.60	241.50
3840.8000	P/r Ward Clerk- Sick	3,160.60	448.00
3840.9000	P/r Ward Clerk- Vacation	2,097.20	0.00
3843.0000	P/r Medical Records	0.00	(759.64)
Subtotal : None		64,491.00	18,808.47
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salari	64,491.00	18,808.47
Group : [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries		
Subgroup : [S3L3.40C	MDS Salaries		
3833.0000	P/r MDS	129,642.02	135,180.70
3833.8000	P/r MDS- Sick	1,500.00	1,000.00

3833.9000	P/r MDS- Vacation	7,500.00	2,500.00
Subtotal [S3L3.40C1E MDS Salaries		138,642.02	138,680.70
Total [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) E		138,642.02	138,680.70
Group : [S3L3.48C1] Social Service Worker: Salaries			
Subgroup : None			
3870.0000	P/r Social Services Director	85,019.88	77,815.01
3870.7900	P/r Social Services Director Extraordinar	0.00	294.49
3870.8000	P/r Social Services Director- Sick	4,150.79	3,754.94
3870.9000	P/r Social Services Director- Vacation	5,074.00	6,165.40
3872.0000	P/r Social Services Aide	60,237.70	17,765.41
3872.8000	P/r Social Services Aide- Sick	0.00	1,452.00
3872.9000	P/r Social Services Aide- Vacation	1,400.00	1,384.35
Subtotal : None		155,882.37	108,631.60
Total [S3L3.48C1] Social Service Worker: Salaries		155,882.37	108,631.60
Group : [S3L3.60C1] Direct Restorative Therapy: Salaries			
Subgroup : None			
3850.0000	P/r Physical Therapy	219,918.78	220,245.15
3850.7000	P/r Physical Therapy- OT	186.28	1,118.57
3850.8000	P/r Physical Therapy- Sick	8,969.12	8,763.17
3850.9000	P/r Physical Therapy- Vacation	10,631.92	10,167.20
3851.0000	P/r PT Aide	0.00	(3,993.45)
3860.0000	P/r Speech Therapy	82,043.29	62,141.38
3860.7000	P/r Speech Therapy- OT	0.00	1,122.66
3860.8000	P/r Speech Therapy- Sick	4,089.60	1,990.12
3860.9000	P/r Speech Therapy- Vacation	0.00	2,499.20
3865.0000	P/r Occupational Therapy	245,920.10	215,545.97
3865.7000	P/r Occupational Therapy- OT	16.13	15.38
3865.7900	P/r Occupational Therapy Extraordinary	0.00	300.00
3865.8000	P/r Occupational Therapy- Sick	6,912.14	3,485.68
3865.9000	P/r Occupational Therapy- Vacation	9,149.17	3,208.00
3866.0000	P/r OT Aide	61,986.83	62,898.42
3866.7000	P/r OT Aide- OT	12.17	72.29
3866.8000	P/r OT Aide- Sick	3,494.58	3,914.83
3866.9000	P/r OT Aide- Vacation	3,855.70	2,182.59
Subtotal : None		657,185.81	595,677.16
Total [S3L3.60C1] Direct Restorative Therapy: Salaries		657,185.81	595,677.16
Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries			
Subgroup : None			
3881.0000	P/r Activities Supervisor	92,469.28	82,215.32
3881.7900	P/r Activities Supervisor Extraordinary	0.00	260.00
3881.8000	P/r Activities Supervisor- Sick	2,273.27	3,154.00
3881.9000	P/r Activities Supervisor- Vacation	2,032.23	2,330.00
3882.0000	P/r Activities Aide	42,434.94	73,159.85
3882.7000	P/r Activities Aide- OT	2,743.71	6,569.47
3882.7900	P/r Activities Aide Extraordinary	0.00	(640.00)
3882.8000	P/r Activities Aide- Sick	2,043.67	1,260.00
3882.9000	P/r Activities Aide- Vacation	1,049.18	456.00
Subtotal : None		145,046.28	168,764.64
Total [S3L3.64C1] Recreational Therapy/Activities: Salar		145,046.28	168,764.64
Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service			
Subgroup : None			
5140.0000	Activities Purch Service	19,879.99	16,196.91
Subtotal : None		19,879.99	16,196.91
Total [S3L3.67C1] Recreational Therapy/Activities: Purch		19,879.99	16,196.91
Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses			
Subgroup : None			
5110.0000	Activities Supplies	12,520.41	7,562.42
5110.5000	Activity Equipment	2,356.52	1,387.57
5610.0000	Med Rec Supplies	156.06	95.98
Subtotal : None		15,032.99	9,045.97
Total [S3L3.68C1] Recreational Therapy/Activities: Supp		15,032.99	9,045.97
Group : [S3L3.78C1] Travel: Motor Vehicle Expense			
Subgroup : None			
6349.0000	Auto Leasing	7,962.64	0.00
Subtotal : None		7,962.64	0.00
Total [S3L3.78C1] Travel: Motor Vehicle Expense		7,962.64	0.00
Group : [S3L3.82C1] Physician Services: Medical Director			
Subgroup : None			
5730.0000	Med Director Fees	26,004.00	26,004.00
Subtotal : None		26,004.00	26,004.00
Total [S3L3.82C1] Physician Services: Medical Director		26,004.00	26,004.00
Group : [S3L3.87C1] Legend Drugs			
Subgroup : None			
4112.0000	Personal Care	7,082.55	4,127.61
4113.0000	Oxygen	1,249.34	1,130.90
4114.0000	Vaccines	7,187.56	7,879.67
4114.7900	Extraordinary Vaccines	1,697.76	0.00

4115.0000	IV Supplies	225.40	113.58
4211.0000	Labs	19,131.38	30,056.16
4216.0000	Radiology	3,156.69	4,472.20
4313.0000	Prescription Drugs	92,122.48	46,624.44
4318.0000	OTC Drugs	1,925.30	2,624.97
5200.0000	Therapy Charges	1,029.95	55,830.55
5210.5000	Therapy Equipment	0.00	263.50
6840.0000	Non Emergency Transport	15,933.68	16,647.70
Subtotal : None		150,742.09	169,771.28
Total [S3L3.87C1]	Legend Drugs	150,742.09	169,771.28

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

Subgroup : None			
4110.0000	Medical Supplies- Other	20,849.11	10,091.83
4110.5000	Medical Equipment	6,953.26	1,024.01
4110.7900	Extraordinary Medical Supplies	27,107.50	34,564.39
4111.0000	Medical Supplies- Routine	109,315.43	81,521.16
4140.5000	Nursing Repairs	1,296.00	0.00
4142.0000	Medical Waste	5,304.40	5,348.12
4210.0000	Enteral Supplies	0.00	1,666.06
5010.0000	Rehab Supplies	560.52	462.94
8202.1000	Oxygen Rental - Nursing	6,616.52	6,323.50
Subtotal : None		178,002.74	141,002.01
Total [S3L3.89C1]	House Supplies Not Resold	178,002.74	141,002.01

Group : [S3L3.92C1] Pharmacy Consultant

Subgroup : None			
4330.0000	Pharmacy Consultant Fees	10,541.00	12,299.00
Subtotal : None		10,541.00	12,299.00
Total [S3L3.92C1]	Pharmacy Consultant	10,541.00	12,299.00

Group : [S3L4.1C1] Depreciaton

Subgroup : [S3L4.1C1]Improvements Depreciation			
8810.0000	Depreciation LHI	113,730.80	70,392.74
Subtotal [S3L4.1C1B] Improvements Depreciation		113,730.80	70,392.74

Subgroup : [S3L4.1C1]Equipment Depreciation			
8830.0000	Depreciation MME	33,279.87	27,274.61
Subtotal [S3L4.1C1C] Equipment Depreciation		33,279.87	27,274.61

Total [S3L4.1C1]	Depreciaton	147,010.67	97,667.35
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Group : [S3L4.6C1] Building Insurance Expense-SNF-CR

Subgroup : None			
7273.0000	Insurance - Property	39,711.33	32,771.35
Subtotal : None		39,711.33	32,771.35
Total [S3L4.6C1]	Building Insurance Expense-SNF-CR	39,711.33	32,771.35

Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR

Subgroup : None			
8300.0000	Real Estate Tax	119,375.07	126,870.48
Subtotal : None		119,375.07	126,870.48
Total [S3L4.8C1]	Real Estate Tax Expense-SNF-CR	119,375.07	126,870.48

Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR

Subgroup : None			
8202.0000	Equip Rental - Nursing	1,454.00	1,610.00
8203.0000	Equip Rental - Activities	79.69	0.00
8204.0000	Equip Rental - Rehab	15,498.24	15,498.24
8205.0000	Equip Rental - Office	9,069.06	8,164.37
8206.0000	Equip Rental - Maintenance	340.38	5,052.50
Subtotal : None		26,441.37	30,325.11
Total [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR	26,441.37	30,325.11

Group : [S3L4.14C1] Real Poperty Rent Expense-SNF-CR

Subgroup : None			
8100.0000	Rent	1,352,966.16	1,352,966.16
Subtotal : None		1,352,966.16	1,352,966.16
Total [S3L4.14C1]	Real Poperty Rent Expense-SNF-CR	1,352,966.16	1,352,966.16

Group : [CLA-53.01] LA-Group Health/Life

Subgroup : None			
9130.0000	Group Health Insurance	290,170.37	244,256.25
Subtotal : None		290,170.37	244,256.25
Total [CLA-53.01]	LA-Group Health/Life	290,170.37	244,256.25

Group : [CLA-53.02] LA-Employee Pensions

Subgroup : None			
9120.0000	Employer Match 401K	4,646.49	5,362.62
Subtotal : None		4,646.49	5,362.62
Total [CLA-53.02]	LA-Employee Pensions	4,646.49	5,362.62

Group : [CLA-53.03] LA-Employee Benefits

Subgroup : None			
6735.0000	Employee Background Check	869.99	1,842.38
9100.0000	Employee Benefits	22,365.13	11,645.70
9240.0000	Disability Insurance	17,818.72	18,552.35

Subtotal : None		<u>41,053.84</u>	<u>32,040.43</u>
Total [CLA-53.03]	LA-Employee Benefits	<u>41,053.84</u>	<u>32,040.43</u>
Group : [CLA-53.04] LA-Payroll Taxes			
Subgroup : None			
9210.0000	FICA Expense	424,240.44	415,895.63
9220.0000	SUI Expense	30,404.14	32,952.80
9230.0000	FUI Expense	<u>5,361.53</u>	<u>5,949.52</u>
Subtotal : None		<u>460,006.11</u>	<u>454,797.95</u>
Total [CLA-53.04]	LA-Payroll Taxes	<u>460,006.11</u>	<u>454,797.95</u>
Group : [CLA-53.05] LA-Workers Comp			
Subgroup : None			
9140.0000	Workmen's Comp Insurance	<u>100,464.50</u>	<u>195,601.94</u>
Subtotal : None		<u>100,464.50</u>	<u>195,601.94</u>
Total [CLA-53.05]	LA-Workers Comp	<u>100,464.50</u>	<u>195,601.94</u>
NET (INCOME) LOSS		<u>0.00</u>	<u>0.00</u>
Sum of Account Groups		0.00	0.00

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