

Client: **A443671 - D'Youville Senior Care, Inc.**
Engagement: **MDMC 2023 - D'Youville Senior Care, Inc.**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - SNF TB Report**

Account	Description	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2023			12/31/2023
Group : [1000] Balance Sheet					
Subgroup : [1100] Nursing Home					
1001-00-00-00	Petty Cash 1	300.00		0.00	300.00
1002-00-00-00	Petty Cash 2	500.00		0.00	500.00
1003-00-00-00	Petty Cash 3	750.00		0.00	750.00
1004-00-00-00	Petty Cash 4	250.00		0.00	250.00
1020-00-00-00	Cash - Operations 1	462,993.20		0.00	462,993.20
1024-00-00-00	Cash - Special account	211.10		0.00	211.10
1026-00-00-00	Cash - Special account 2	31.58		0.00	31.58
1090-00-00-00	Trust Fund	62,761.17		0.00	62,761.17
1094-00-30-00	Trust Fund 2	8,188.10		0.00	8,188.10
1140-00-00-00	Allowance for Doubtful Accounts	(522,015.33)		0.00	(522,015.33)
1230-00-00-00	Accounts Receivable - Non Residents	11,910.00		0.00	11,910.00
1320-00-00-00	Investments - Board Restricted	3,511,583.90		0.00	3,511,583.90
1510-00-00-00	Prepaid Expenses	27,961.20		0.00	27,961.20
1641-00-00-00	Due from D'Youville Foundation	38,463.43		0.00	38,463.43
1646-00-00-00	Due from D'Youville Transitional Care	1,026,919.72		0.00	1,026,919.72
1648-00-00-00	Due from D'Youville Supportive Housing (SAAB)	1,099,015.52		29,233.66	1,128,249.18
			CAIDJE -	29,233.66	
1650-00-00-00	Due from D'Youville Senior Living	83,274.81		0.00	83,274.81
1650-00-00-19	Due from D'Youville Senior Living	1,596.00		0.00	1,596.00
1652-00-00-00	Due from D'Youville Elderly Housing Corp Phase II	188,541.15		0.00	188,541.15
1652-00-00-19	Due from D'Youville Elderly Housing Corp Phase II	1,197.00		0.00	1,197.00
1700-00-00-00	Land	820,995.00		0.00	820,995.00
1701-00-00-00	Land and Land Improvements	1,456,226.91		0.00	1,456,226.91
1702-00-00-00	Building	13,792,453.16		0.00	13,792,453.16
1703-00-00-00	Building Improvements	11,099,333.43		0.00	11,099,333.43
1704-00-00-00	Equipment	4,533,531.34		0.00	4,533,531.34
1705-00-00-00	Transportation	332,743.78		0.00	332,743.78
1721-00-00-00	Accum. Deprec. - Land Improvements	(1,007,694.56)		0.00	(1,007,694.56)
1722-00-00-00	Accum. Deprec. - Building	(8,245,422.63)		0.00	(8,245,422.63)
1723-00-00-00	Accum. Deprec. - Building Improvements	(8,014,340.54)		0.00	(8,014,340.54)
1724-00-00-00	Accum. Deprec. - Equipment	(4,256,053.85)		0.00	(4,256,053.85)
1725-00-00-00	Accum. Deprec. - Transportation	(328,417.24)		0.00	(328,417.24)
1755-00-00-00	Construction in Process	420,326.33		0.00	420,326.33
2000-00-00-00	Accounts Payable - Trade	(905,588.06)		0.00	(905,588.06)
2005-00-00-00	Accrued Expenses - other	(553,261.82)		0.00	(553,261.82)
2010-00-00-00	Resident Trust Funds	(62,261.17)		0.00	(62,261.17)
2010-00-20-00	Resident Trust Funds	(8,188.10)		0.00	(8,188.10)
2020-00-00-00	Resident Credit Balances	(113,092.37)		0.00	(113,092.37)
2030-00-00-00	Bed Tax fee	(127,291.25)		0.00	(127,291.25)
2100-00-00-00	Accrued Salaries	(288,325.83)		0.00	(288,325.83)
2105-00-00-00	Accrued Vacation	(556,965.05)		0.00	(556,965.05)
2110-00-00-00	Accrued Sick	(307,046.29)		0.00	(307,046.29)
2200-00-00-00	Payroll Liability - Federal Income Tax	(66,096.87)		0.00	(66,096.87)
2501-00-00-00	Due to Carmelite System	(969,390.51)		0.00	(969,390.51)
3099-00-00-00	Unrestricted Net Assets - Prior Year Earnings	(14,350,366.98)		0.00	(14,350,366.98)
3099-00-20-19	Unrestricted Net Assets - Prior Year Earnings	(7,980,988.86)		0.00	(7,980,988.86)
3100-00-20-19	Net Assets - Temporarily Restricted	2,802.41		0.00	2,802.41
Subtotal [1100] Nursing Home		(9,677,947.07)		29,233.66	(9,648,713.41)
Subgroup : None					
1100-00-20-00	Accounts Receivable - Private	310,583.80		0.00	310,583.80
1102-00-20-00	Accounts Receivable - Hospice Private	23,370.00		0.00	23,370.00
1104-00-20-00	Accounts Receivable - Medicare A	255,103.69		0.00	255,103.69
1106-00-20-00	Accounts Receivable - Managed Care A	101,187.90		0.00	101,187.90
1108-00-20-00	Accounts Receivable - Insurance	264.17		0.00	264.17
1110-00-20-20	Accounts Receivable - Coinsurance A	24,400.00		0.00	24,400.00
1110-00-20-30	Accounts Receivable - Coinsurance A	2,400.00		0.00	2,400.00
1110-00-20-50	Accounts Receivable - Coinsurance A	18,154.19		0.00	18,154.19
1110-00-20-80	Accounts Receivable - Coinsurance A	3,036.66		0.00	3,036.66
1112-00-20-00	Accounts Receivable - Medicaid	954,872.55		0.00	954,872.55
1114-00-20-00	Accounts Receivable - Medicaid Resources	156,189.92		0.00	156,189.92
1116-00-20-00	Accounts Receivable - Medicaid Managed	463,453.51		0.00	463,453.51
1118-00-20-00	Accounts Receivable - Medicaid Pending	414,105.97		0.00	414,105.97
1120-00-20-00	Accounts Receivable - Hospice Medicaid	1,434.51		0.00	1,434.51
1120-00-20-41	Accounts Receivable - Hospice Medicaid	163,911.59		0.00	163,911.59
1122-00-20-80	Accounts Receivable - Medicare B	3,853.88		0.00	3,853.88
1124-00-20-00	Accounts Receivable - Managed Care B	608.70		0.00	608.70
1124-00-20-81	Accounts Receivable - Managed Care B	14,404.64		0.00	14,404.64

Client: **A443671 - D'Youville Senior Care, Inc.**
Engagement: **MDMC 2023 - D'Youville Senior Care, Inc.**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF TB Report**

Account	Description	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2023			12/31/2023
1126-00-20-00	Accounts Receivable - Coinsurance B	400.46		0.00	400.46
1280-00-00-00	Investment - Current Portion	206,863.63		0.00	206,863.63
1280-50-20-00	Investment - Current Portion	70,302.02		0.00	70,302.02
1301-00-00-00	Investments 1	1,500,156.84		0.00	1,500,156.84
1500-00-20-00	Prepaid Insurance	82,459.68		0.00	82,459.68
1510-00-20-00	Prepaid Expenses	17,675.93		0.00	17,675.93
1600-00-00-00	Due from Carmelite Sisters	719.06		0.00	719.06
1703-00-20-00	Building Improvements	67,470.00		0.00	67,470.00
1703-30-20-00	Building Improvements	539.64		0.00	539.64
1703-30-20-19	Building Improvements	1,164.35		0.00	1,164.35
1704-00-00-19	Equipment	1,431.82		0.00	1,431.82
1704-00-20-00	Equipment	59,850.82		0.00	59,850.82
1704-10-20-00	Equipment	1,421.10		0.00	1,421.10
1704-30-20-00	Equipment	735.92		0.00	735.92
1704-40-20-00	Equipment	3,228.00		0.00	3,228.00
1755-10-20-00	Construction in Process	3,840.00		0.00	3,840.00
2045-00-00-00	Accrued Interest Payable	(106,060.10)		0.00	(106,060.10)
2100-10-22-00	Accrued Salaries	2,865.34		0.00	2,865.34
2450-00-20-00	Current Portion LT Debt - Bonds	(219,839.44)		0.00	(219,839.44)
2530-00-10-00	Due to Related Parties	(1,467.11)		0.00	(1,467.11)
2530-00-22-00	Due to Related Parties	(1,240,000.00)		0.00	(1,240,000.00)
2530-00-30-00	Due to Related Parties	(775,364.35)		0.00	(775,364.35)
2530-00-90-00	Due to Related Parties	(2,685.80)		0.00	(2,685.80)
2600-00-20-00	LT Debt - Bonds	(10,137,520.16)		0.00	(10,137,520.16)
2603-00-20-00	LT Debt - Bonds Interest Rate Swap	(36,628.20)		0.00	(36,628.20)
2607-00-20-00	LT Debt - Financing Cost, net of Accum	223,767.21		0.00	223,767.21
3099-00-20-00	Unrestricted Net Assets - Prior Year Earnings	3,812,709.34		0.00	3,812,709.34
3099-00-20-10	Unrestricted Net Assets - Prior Year Earnings	(4,074,777.57)		0.00	(4,074,777.57)
3099-00-20-11	Unrestricted Net Assets - Prior Year Earnings	(3,713,751.89)		0.00	(3,713,751.89)
3099-00-20-12	Unrestricted Net Assets - Prior Year Earnings	(9,875.00)		0.00	(9,875.00)
3099-00-20-20	Unrestricted Net Assets - Prior Year Earnings	(82.62)		0.00	(82.62)
3099-00-20-30	Unrestricted Net Assets - Prior Year Earnings	(26,393,180.48)		0.00	(26,393,180.48)
3099-00-20-31	Unrestricted Net Assets - Prior Year Earnings	(6,793,397.28)		0.00	(6,793,397.28)
3099-00-20-39	Unrestricted Net Assets - Prior Year Earnings	(71,999.08)		0.00	(71,999.08)
3099-00-20-40	Unrestricted Net Assets - Prior Year Earnings	(767,080.00)		0.00	(767,080.00)
3099-00-20-41	Unrestricted Net Assets - Prior Year Earnings	(2,945,148.28)		0.00	(2,945,148.28)
3099-00-20-50	Unrestricted Net Assets - Prior Year Earnings	(16,384,433.36)		0.00	(16,384,433.36)
3099-00-20-80	Unrestricted Net Assets - Prior Year Earnings	91,599.17		0.00	91,599.17
3099-00-20-81	Unrestricted Net Assets - Prior Year Earnings	405,213.58		0.00	405,213.58
3099-00-20-86	Unrestricted Net Assets - Prior Year Earnings	168.57		0.00	168.57
3099-00-22-00	Unrestricted Net Assets - Prior Year Earnings	(7.78)		0.00	(7.78)
3099-10-20-00	Unrestricted Net Assets - Prior Year Earnings	31,025,596.51		0.00	31,025,596.51
3099-10-20-10	Unrestricted Net Assets - Prior Year Earnings	352,086.28		0.00	352,086.28
3099-10-20-11	Unrestricted Net Assets - Prior Year Earnings	202,615.99		0.00	202,615.99
3099-10-20-19	Unrestricted Net Assets - Prior Year Earnings	297,905.96		0.00	297,905.96
3099-10-20-20	Unrestricted Net Assets - Prior Year Earnings	1,378,055.85		0.00	1,378,055.85
3099-10-20-30	Unrestricted Net Assets - Prior Year Earnings	68,646.18		0.00	68,646.18
3099-10-20-50	Unrestricted Net Assets - Prior Year Earnings	3,072.37		0.00	3,072.37
3099-10-22-00	Unrestricted Net Assets - Prior Year Earnings	24,287.86		0.00	24,287.86
3099-10-22-10	Unrestricted Net Assets - Prior Year Earnings	2,838.91		0.00	2,838.91
3099-10-22-11	Unrestricted Net Assets - Prior Year Earnings	3,518.41		0.00	3,518.41
3099-10-22-30	Unrestricted Net Assets - Prior Year Earnings	209.16		0.00	209.16
3099-10-30-00	Unrestricted Net Assets - Prior Year Earnings	27,206.34		0.00	27,206.34
3099-10-40-00	Unrestricted Net Assets - Prior Year Earnings	39,368.56		0.00	39,368.56
3099-11-20-00	Unrestricted Net Assets - Prior Year Earnings	2,352,098.57		0.00	2,352,098.57
3099-11-20-10	Unrestricted Net Assets - Prior Year Earnings	(33,776.47)		0.00	(33,776.47)
3099-11-20-11	Unrestricted Net Assets - Prior Year Earnings	25.47		0.00	25.47
3099-11-20-20	Unrestricted Net Assets - Prior Year Earnings	150,313.41		0.00	150,313.41
3099-11-22-00	Unrestricted Net Assets - Prior Year Earnings	48,614.74		0.00	48,614.74
3099-11-40-00	Unrestricted Net Assets - Prior Year Earnings	293.90		0.00	293.90
3099-14-10-00	Unrestricted Net Assets - Prior Year Earnings	1,514,196.16		0.00	1,514,196.16
3099-14-20-00	Unrestricted Net Assets - Prior Year Earnings	185,124.06		0.00	185,124.06
3099-14-20-10	Unrestricted Net Assets - Prior Year Earnings	(1,291,263.40)		0.00	(1,291,263.40)
3099-14-20-11	Unrestricted Net Assets - Prior Year Earnings	(721,583.07)		0.00	(721,583.07)
3099-14-20-19	Unrestricted Net Assets - Prior Year Earnings	42.60		0.00	42.60
3099-14-20-31	Unrestricted Net Assets - Prior Year Earnings	(50,823.10)		0.00	(50,823.10)
3099-14-20-50	Unrestricted Net Assets - Prior Year Earnings	(2,348.20)		0.00	(2,348.20)
3099-14-20-80	Unrestricted Net Assets - Prior Year Earnings	(273,142.31)		0.00	(273,142.31)
3099-14-20-81	Unrestricted Net Assets - Prior Year Earnings	(52,829.42)		0.00	(52,829.42)
3099-14-20-86	Unrestricted Net Assets - Prior Year Earnings	(2,168.85)		0.00	(2,168.85)
3099-16-10-00	Unrestricted Net Assets - Prior Year Earnings	574,076.06		0.00	574,076.06

Client: **A443671 - D'Youville Senior Care, Inc.**
Engagement: **MDMC 2023 - D'Youville Senior Care, Inc.**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF TB Report**

Account	Description	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2023			12/31/2023
3099-16-20-00	Unrestricted Net Assets - Prior Year Earnings	(25,245.32)		0.00	(25,245.32)
3099-20-20-00	Unrestricted Net Assets - Prior Year Earnings	508,743.68		0.00	508,743.68
3099-20-20-10	Unrestricted Net Assets - Prior Year Earnings	(43,927.78)		0.00	(43,927.78)
3099-21-20-00	Unrestricted Net Assets - Prior Year Earnings	1,411,842.20		0.00	1,411,842.20
3099-22-10-00	Unrestricted Net Assets - Prior Year Earnings	274,600.68		0.00	274,600.68
3099-22-20-00	Unrestricted Net Assets - Prior Year Earnings	210,065.14		0.00	210,065.14
3099-30-10-00	Unrestricted Net Assets - Prior Year Earnings	930,441.11		0.00	930,441.11
3099-30-20-00	Unrestricted Net Assets - Prior Year Earnings	502,489.12		0.00	502,489.12
3099-30-20-10	Unrestricted Net Assets - Prior Year Earnings	(12,082.79)		0.00	(12,082.79)
3099-30-20-19	Unrestricted Net Assets - Prior Year Earnings	1,019.49		0.00	1,019.49
3099-30-30-00	Unrestricted Net Assets - Prior Year Earnings	588.06		0.00	588.06
3099-30-48-00	Unrestricted Net Assets - Prior Year Earnings	198.00		0.00	198.00
3099-31-10-00	Unrestricted Net Assets - Prior Year Earnings	305.34		0.00	305.34
3099-31-20-00	Unrestricted Net Assets - Prior Year Earnings	1,356,120.38		0.00	1,356,120.38
3099-31-20-10	Unrestricted Net Assets - Prior Year Earnings	(56,394.26)		0.00	(56,394.26)
3099-40-20-00	Unrestricted Net Assets - Prior Year Earnings	6,600,570.25		0.00	6,600,570.25
3099-40-20-10	Unrestricted Net Assets - Prior Year Earnings	(1,630,247.58)		0.00	(1,630,247.58)
3099-40-20-19	Unrestricted Net Assets - Prior Year Earnings	13,560.22		0.00	13,560.22
3099-40-30-00	Unrestricted Net Assets - Prior Year Earnings	24,383.40		0.00	24,383.40
3099-40-40-00	Unrestricted Net Assets - Prior Year Earnings	270.65		0.00	270.65
3099-43-10-00	Unrestricted Net Assets - Prior Year Earnings	354.61		0.00	354.61
3099-43-20-00	Unrestricted Net Assets - Prior Year Earnings	2,196,720.78		0.00	2,196,720.78
3099-43-20-10	Unrestricted Net Assets - Prior Year Earnings	(440,597.19)		0.00	(440,597.19)
3099-43-20-19	Unrestricted Net Assets - Prior Year Earnings	26,676.05		0.00	26,676.05
3099-43-30-00	Unrestricted Net Assets - Prior Year Earnings	628.11		0.00	628.11
3099-44-20-00	Unrestricted Net Assets - Prior Year Earnings	993,400.77		0.00	993,400.77
3099-44-20-10	Unrestricted Net Assets - Prior Year Earnings	(258,270.65)		0.00	(258,270.65)
3099-48-20-00	Unrestricted Net Assets - Prior Year Earnings	17,888.43		0.00	17,888.43
3099-49-20-00	Unrestricted Net Assets - Prior Year Earnings	72.16		0.00	72.16
3099-50-10-00	Unrestricted Net Assets - Prior Year Earnings	2,070,900.36		0.00	2,070,900.36
3099-50-20-00	Unrestricted Net Assets - Prior Year Earnings	12,763,887.10		0.00	12,763,887.10
3099-50-20-10	Unrestricted Net Assets - Prior Year Earnings	(441,537.18)		0.00	(441,537.18)
3099-50-20-19	Unrestricted Net Assets - Prior Year Earnings	9,862.74		0.00	9,862.74
3099-50-22-00	Unrestricted Net Assets - Prior Year Earnings	(365.47)		0.00	(365.47)
3099-50-30-00	Unrestricted Net Assets - Prior Year Earnings	22.99		0.00	22.99
3099-50-30-20	Unrestricted Net Assets - Prior Year Earnings	150.00		0.00	150.00
3099-50-48-00	Unrestricted Net Assets - Prior Year Earnings	261.42		0.00	261.42
3099-51-20-00	Unrestricted Net Assets - Prior Year Earnings	1,000.00		0.00	1,000.00
3099-52-10-00	Unrestricted Net Assets - Prior Year Earnings	313,974.24		0.00	313,974.24
3099-52-20-00	Unrestricted Net Assets - Prior Year Earnings	174,535.13		0.00	174,535.13
3099-52-20-10	Unrestricted Net Assets - Prior Year Earnings	(535.30)		0.00	(535.30)
3099-52-20-19	Unrestricted Net Assets - Prior Year Earnings	193.60		0.00	193.60
3099-55-10-00	Unrestricted Net Assets - Prior Year Earnings	(2,174.76)		0.00	(2,174.76)
3099-55-20-00	Unrestricted Net Assets - Prior Year Earnings	71,923.13		0.00	71,923.13
3099-55-20-19	Unrestricted Net Assets - Prior Year Earnings	2,310.00		0.00	2,310.00
3099-55-20-30	Unrestricted Net Assets - Prior Year Earnings	1,900.00		0.00	1,900.00
3099-57-10-00	Unrestricted Net Assets - Prior Year Earnings	625,108.16		0.00	625,108.16
3099-57-20-00	Unrestricted Net Assets - Prior Year Earnings	5,359,968.05		0.00	5,359,968.05
3099-57-20-10	Unrestricted Net Assets - Prior Year Earnings	(197,559.77)		0.00	(197,559.77)
3099-57-20-19	Unrestricted Net Assets - Prior Year Earnings	2,122,051.18		0.00	2,122,051.18
3099-58-10-00	Unrestricted Net Assets - Prior Year Earnings	408,023.21		0.00	408,023.21
3099-58-20-00	Unrestricted Net Assets - Prior Year Earnings	286,144.26		0.00	286,144.26
3099-58-20-19	Unrestricted Net Assets - Prior Year Earnings	6,551.30		0.00	6,551.30
3099-59-20-00	Unrestricted Net Assets - Prior Year Earnings	337,692.44		0.00	337,692.44
3099-59-20-10	Unrestricted Net Assets - Prior Year Earnings	(10,212.62)		0.00	(10,212.62)
3099-59-22-00	Unrestricted Net Assets - Prior Year Earnings	230.19		0.00	230.19
3099-90-20-00	Unrestricted Net Assets - Prior Year Earnings	(1,152.02)		0.00	(1,152.02)
3099-95-20-00	Unrestricted Net Assets - Prior Year Earnings	(14,613.68)		0.00	(14,613.68)
3100-90-20-00	Net Assets - Temporarily Restricted	(2,802.41)		0.00	(2,802.41)
Subtotal : None		8,104,787.54		0.00	8,104,787.54
Total [1000] Balance Sheet		(1,573,159.53)		29,233.66	(1,543,925.87)

Group : [2000] Revenue and Expenses

Subgroup : [2100] Nursing Home

3024000000	REVENUE - MEDICAID RESOURCE	0.00	CAIDJE - 1	(3,001,421.00)	(3,001,421.00)
4010-00-20-10	Room and Board, Skilled Medicare	(1,538,489.35)		0.00	(1,538,489.35)
4011-00-20-11	Room and Board, Skilled Managed Care	(650,920.00)		0.00	(650,920.00)
4030-00-20-30	Room and Board, Medicaid	(14,697,807.00)		3,001,421.00	(11,696,386.00)
4031-00-20-31	Room and Board, Medicaid Managed	(5,710,330.30)	CAIDJE -	3,001,421.00	(5,710,330.30)

Client: **A443671 - D'Youville Senior Care, Inc.**
Engagement: **MDMC 2023 - D'Youville Senior Care, Inc.**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF TB Report**

Account	Description	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2023			12/31/2023
4035-00-20-39	Room and Board, Medicaid Pending	(815,695.00)		0.00	(815,695.00)
4040-00-20-40	Room and Board, Hospice Private	(893,400.00)		0.00	(893,400.00)
4041-00-20-41	Room and Board, Hospice Medicaid	(1,534,718.41)		0.00	(1,534,718.41)
4050-00-20-50	Room and Board, Private	(4,954,205.00)		0.00	(4,954,205.00)
4110-14-20-10	Physical Therapy, Skilled Medicare	(244,498.59)		0.00	(244,498.59)
4111-14-20-11	Physical Therapy, Skilled Managed Care	(95,168.00)		0.00	(95,168.00)
4180-14-20-80	Physical Therapy, Medicare Part B	(70,676.66)		0.00	(70,676.66)
4181-14-20-81	Physical Therapy, Managed Care Part B	(25,349.92)		0.00	(25,349.92)
4210-14-20-10	Occupational Therapy, Skilled Medicare	(221,055.53)		0.00	(221,055.53)
4211-14-20-11	Occupational Therapy, Skilled Managed Care	(87,371.55)		0.00	(87,371.55)
4280-14-20-80	Occupational Therapy, Medicare Part B	(38,339.32)		0.00	(38,339.32)
4281-14-20-81	Occupational Therapy, Managed Care Part B	(11,906.80)		0.00	(11,906.80)
4310-14-20-10	Speech Therapy, Skilled Medicare	(52,823.63)		0.00	(52,823.63)
4311-14-20-11	Speech Therapy, Skilled Managed Care	(13,044.45)		0.00	(13,044.45)
4380-14-20-80	Speech Therapy, Medicare Part B	(51,771.23)		0.00	(51,771.23)
4381-14-20-81	Speech Therapy, Managed Care Part B	(21,393.79)		0.00	(21,393.79)
4410-00-20-10	Pharmacy, Skilled Medicare	(115,653.37)		0.00	(115,653.37)
4411-00-20-11	Pharmacy, Skilled Managed Care	(32,717.04)		0.00	(32,717.04)
4510-00-20-10	Radiology, Skilled Medicare	(5,205.83)		0.00	(5,205.83)
4511-00-20-11	Radiology, Skilled Managed Care	(1,903.15)		0.00	(1,903.15)
4610-00-20-10	Laboratory, Skilled Medicare	(27,481.49)		0.00	(27,481.49)
4611-00-20-11	Laboratory, Skilled Managed Care	(8,054.53)		0.00	(8,054.53)
4631-00-20-31	Laboratory, Medicaid Managed	(11,808.28)		0.00	(11,808.28)
5010-00-20-10	CA Room and Board, Skilled Medicare	(848,721.55)		0.00	(848,721.55)
5011-00-20-11	CA Room and Board, Skilled Managed Care	(40,306.24)		0.00	(40,306.24)
5030-00-20-30	CA Room and Board, Medicaid	5,135,143.72		0.00	5,135,143.72
5031-00-20-31	CA Room and Board, Medicaid Managed	1,833,109.27		0.00	1,833,109.27
5035-00-20-39	CA Room and Board, Medicaid Pending	317,049.41		0.00	317,049.41
5041-00-20-41	CA Room and Board, Hospice Medicaid	464,697.57		0.00	464,697.57
5110-00-20-10	CA Ancillary, Skilled Medicare	666,718.44		0.00	666,718.44
5111-00-20-11	CA Ancillary, Skilled Managed Care	239,263.01		0.00	239,263.01
5130-00-20-30	CA Ancillary, Medicaid	21,207.70		0.00	21,207.70
5131-00-20-31	CA Ancillary, Medicaid Managed	132,856.99		0.00	132,856.99
5141-00-20-41	CA Ancillary, Hospice Medicaid	64.44		0.00	64.44
5180-00-20-80	CA Ancillary, Medicare Part B	20,739.60		0.00	20,739.60
5181-00-20-81	CA Ancillary, Managed Care Part B	13,837.89		0.00	13,837.89
5210-00-20-10	CY - Reim Adj, Skilled Medicare	45,310.99		0.00	45,310.99
5410-00-20-10	Bad Debt Write Offs, Skilled Medicare	(1,637.39)		0.00	(1,637.39)
5450-00-20-50	Bad Debt Write Offs, Private	83,529.11		0.00	83,529.11
5604-40-20-00	Dining - caf+↗	(14,302.16)		0.00	(14,302.16)
5608-40-20-00	Dining - Catering services	(128,942.80)		0.00	(128,942.80)
5608-95-20-00	Dining - Catering services	(4,869.40)		0.00	(4,869.40)
5614-44-20-10	Laundry Services	(56,578.88)		0.00	(56,578.88)
5778-00-20-00	Rebates and Refunds	(16,152.56)		0.00	(16,152.56)
5778-10-20-00	Rebates and Refunds	(198.66)		0.00	(198.66)
5778-40-20-00	Rebates and Refunds	(4,879.92)		0.00	(4,879.92)
5778-50-20-00	Rebates and Refunds	(41,176.40)		0.00	(41,176.40)
5780-00-20-00	Affiliate Assessments	(52,335.55)		0.00	(52,335.55)
5790-00-20-00	Miscellaneous Income	(29,001.81)		0.00	(29,001.81)
5792-00-20-00	Miscellaneous - Special Function Income	(39,714.75)		(29,233.66)	(68,948.41)
			CAIDJE -	(29,233.66)	
6110-11-20-00	Director of Nursing	133,463.78		0.00	133,463.78
6120-11-20-00	Assistant Director of Nursing	165,835.42		0.00	165,835.42
6140-11-20-00	MDS - RN	329,062.27		0.00	329,062.27
6141-11-20-00	MDS - RN - OT	841.50		0.00	841.50
6142-11-20-00	MDS - RN - Shift	1,196.97		0.00	1,196.97
6143-11-20-00	MDS - RN - Vacation	25,244.96		0.00	25,244.96
6144-11-20-00	MDS - RN - Sick	4,099.69		0.00	4,099.69
6145-11-20-00	MDS - RN - Holiday	9,622.22		0.00	9,622.22
6148-11-20-00	MDS - RN - Other	7,239.38		0.00	7,239.38
6210-16-20-00	Staff Development	163,269.47		0.00	163,269.47
6240-10-20-00	Unit Manager - RN	168,114.66		0.00	168,114.66
6260-10-20-00	Supervisor - RN	84,409.32		0.00	84,409.32
6261-10-20-00	Supervisor - RN - OT	1,598.07		0.00	1,598.07
6262-10-20-00	Supervisor - RN - Shift	3,944.37		0.00	3,944.37
6263-10-20-00	Supervisor - RN - Vacation	(127.61)		0.00	(127.61)
6264-10-20-00	Supervisor - RN - Sick	2,704.46		0.00	2,704.46
6265-10-20-00	Supervisor - RN - Holiday	1,988.53		0.00	1,988.53
6268-10-20-00	Supervisor - RN - Other	346.16		0.00	346.16
6270-10-20-00	Supervisor - LPN	164,376.81		0.00	164,376.81
6271-10-20-00	Supervisor - LPN - OT	1,689.76		0.00	1,689.76

Client: **A443671 - D'Youville Senior Care, Inc.**
Engagement: **MDMC 2023 - D'Youville Senior Care, Inc.**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF TB Report**

Account	Description	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2023			12/31/2023
6272-10-20-00	Supervisor - LPN - Shift	6,290.97		0.00	6,290.97
6273-10-20-00	Supervisor - LPN - Vacation	12,706.63		0.00	12,706.63
6274-10-20-00	Supervisor - LPN - Sick	9,741.66		0.00	9,741.66
6275-10-20-00	Supervisor - LPN - Holiday	6,085.67		0.00	6,085.67
6278-10-20-00	Supervisor - LPN - Other	7,325.79		0.00	7,325.79
6310-10-20-00	RN	599,995.62		0.00	599,995.62
6311-10-20-00	RN - OT	14,157.00		0.00	14,157.00
6312-10-20-00	RN - Shift	20,570.07		0.00	20,570.07
6313-10-20-00	RN - Vacation	40,850.38		0.00	40,850.38
6314-10-20-00	RN - Sick	19,540.48		0.00	19,540.48
6315-10-20-00	RN - Holiday	18,520.16		0.00	18,520.16
6317-10-20-00	RN - Orientation	583.54		0.00	583.54
6318-10-20-00	RN - Other	5,430.97		0.00	5,430.97
6320-10-20-00	LPN	1,493,308.48		0.00	1,493,308.48
6321-10-20-00	LPN - OT	82,747.69		0.00	82,747.69
6322-10-20-00	LPN - Shift	55,522.05		0.00	55,522.05
6323-10-20-00	LPN - Vacation	73,967.54		0.00	73,967.54
6324-10-20-00	LPN - Sick	42,742.71		0.00	42,742.71
6325-10-20-00	LPN - Holiday	42,085.70		0.00	42,085.70
6327-10-20-00	LPN - Orientation	1,434.60		0.00	1,434.60
6328-10-20-00	LPN - Other	18,190.27		0.00	18,190.27
6330-10-20-00	Nurse Aides	2,769,601.84		0.00	2,769,601.84
6331-10-20-00	Nurse Aides - OT	200,829.96		0.00	200,829.96
6332-10-20-00	Nurse Aides - Shift	238,865.97		0.00	238,865.97
6333-10-20-00	Nurse Aides - Vacation	107,704.86		0.00	107,704.86
6333-10-30-00	Nurse Aides - Vacation	(2,262.48)		0.00	(2,262.48)
6334-10-20-00	Nurse Aides - Sick	73,322.18		0.00	73,322.18
6335-10-20-00	Nurse Aides - Holiday	75,759.72		0.00	75,759.72
6337-10-20-00	Nurse Aides - Orientation	3,824.69		0.00	3,824.69
6338-10-20-00	Nurse Aides - Other	41,223.30		0.00	41,223.30
6390-11-20-00	Nursing Clerical	80,526.40		0.00	80,526.40
6391-11-20-00	Nursing Clerical - OT	7,579.36		0.00	7,579.36
6392-11-20-00	Nursing Clerical - Shift	110.25		0.00	110.25
6393-11-20-00	Nursing Clerical - Vacation	10,417.70		0.00	10,417.70
6394-11-20-00	Nursing Clerical - Sick	1,278.98		0.00	1,278.98
6395-11-20-00	Nursing Clerical - Holiday	2,096.32		0.00	2,096.32
6410-52-20-00	Admissions Director	41,111.56		0.00	41,111.56
6420-52-20-00	Admissions Coordinator	56,894.67		0.00	56,894.67
6450-22-20-00	Pastoral Care	137,699.91		0.00	137,699.91
6460-20-20-00	Social Services	169,321.55		0.00	169,321.55
6463-20-20-00	Social Services - Vacation	10,837.18		0.00	10,837.18
6464-20-20-00	Social Services - Sick	4,643.04		0.00	4,643.04
6465-20-20-00	Social Services - Holiday	5,908.10		0.00	5,908.10
6468-20-20-00	Social Services - Other	3,409.27		0.00	3,409.27
6490-21-20-00	Activities Staff	298,373.29		0.00	298,373.29
6491-21-20-00	Activities Staff - OT	1,186.85		0.00	1,186.85
6492-21-20-00	Activities Staff - Shift	1,353.71		0.00	1,353.71
6493-21-20-00	Activities Staff - Vacation	20,685.84		0.00	20,685.84
6494-21-20-00	Activities Staff - Sick	10,692.82		0.00	10,692.82
6495-21-20-00	Activities Staff - Holiday	10,907.91		0.00	10,907.91
6496-21-20-00	Activities Staff - Bonus	682.89		0.00	682.89
6498-21-20-00	Activities Staff - Other	5,880.98		0.00	5,880.98
6500-14-10-00	Activities Director - Vacation	4,441.48		0.00	4,441.48
6510-14-10-00	Physical Therapy	0.00		(56,570.54)	(56,570.54)
			CAIDJE -	(56,570.54)	
6510-14-20-00	Physical Therapy	275,781.72		0.00	275,781.72
6520-14-10-00	Physical Therapy Assistant	0.00		(14,236.08)	(14,236.08)
			CAIDJE -	(14,236.08)	
6520-14-20-00	Physical Therapy Assistant	94,907.20		0.00	94,907.20
6530-14-10-00	Occupational Therapy	0.00		(28,588.51)	(28,588.51)
			CAIDJE -	(28,588.51)	
6530-14-20-00	Occupational Therapy	190,590.05		0.00	190,590.05
6540-14-10-00	Certified Occupational Therapy Assistant	0.00		(10,000.01)	(10,000.01)
			CAIDJE -	(10,000.01)	
6540-14-20-00	Certified Occupational Therapy Assistant	66,666.75		0.00	66,666.75
6550-14-10-00	Speech Therapy	0.00		(6,144.94)	(6,144.94)
			CAIDJE -	(6,144.94)	
6550-14-20-00	Speech Therapy	40,966.26		0.00	40,966.26
6600-58-20-00	Administrative	62,531.69		0.00	62,531.69
6603-50-10-00	Administrative - Vacation	34,615.38		0.00	34,615.38
6603-50-20-00	Administrative - Vacation	3,461.54		0.00	3,461.54

Client: **A443671 - D'Youville Senior Care, Inc.**
Engagement: **MDMC 2023 - D'Youville Senior Care, Inc.**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF TB Report**

Account	Description	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2023			12/31/2023
6603-58-20-00	Administrative - Vacation	5,685.12		0.00	5,685.12
6610-50-20-00	Administrator	229,854.90		0.00	229,854.90
6620-50-20-00	Finance	67,618.02		0.00	67,618.02
6623-50-20-00	Finance - Vacation	20,193.19		0.00	20,193.19
6633-57-10-00	HR - Vacation	2,263.92		0.00	2,263.92
6633-57-20-00	HR - Vacation	9,021.63		0.00	9,021.63
6640-10-20-00	Purchasing	36,877.43		0.00	36,877.43
6641-10-20-00	Purchasing - OT	801.79		0.00	801.79
6642-10-20-00	Purchasing - Shift	720.75		0.00	720.75
6643-10-20-00	Purchasing - Vacation	(1,354.53)		0.00	(1,354.53)
6644-10-20-00	Purchasing - Sick	819.30		0.00	819.30
6645-10-20-00	Purchasing - Holiday	979.95		0.00	979.95
6648-10-20-00	Purchasing - Other	1,073.58		0.00	1,073.58
6653-50-20-00	Administrative Assistant - Vacation	6,940.79		0.00	6,940.79
6660-59-20-00	Receptionist	65,458.43		0.00	65,458.43
6661-59-20-00	Receptionist - OT	641.55		0.00	641.55
6662-59-20-00	Receptionist - Shift	1,026.82		0.00	1,026.82
6663-59-20-00	Receptionist - Vacation	963.28		0.00	963.28
6664-59-20-00	Receptionist - Sick	2,007.81		0.00	2,007.81
6665-59-20-00	Receptionist - Holiday	1,511.29		0.00	1,511.29
6668-59-20-00	Receptionist - Other	135.00		0.00	135.00
6800-40-20-00	Dietician	181,910.51		0.00	181,910.51
6810-40-20-00	Dining Director	120,734.69		0.00	120,734.69
6820-40-20-00	Dining Personnel	821,415.21		0.00	821,415.21
6821-40-20-00	Dining Personnel - OT	54,394.45		0.00	54,394.45
6822-40-20-00	Dining Personnel - Shift	12,148.02		0.00	12,148.02
6823-40-20-00	Dining Personnel - Vacation	20,509.10		0.00	20,509.10
6824-40-20-00	Dining Personnel - Sick	14,790.45		0.00	14,790.45
6825-40-20-00	Dining Personnel - Holiday	22,302.74		0.00	22,302.74
6828-40-20-00	Dining Personnel - Other	12,001.77		0.00	12,001.77
6830-40-20-00	Dining Cook	205,055.20		0.00	205,055.20
6831-40-20-00	Dining Cook - OT	6,861.91		0.00	6,861.91
6832-40-20-00	Dining Cook - Shift	2,616.58		0.00	2,616.58
6833-40-20-00	Dining Cook - Vacation	24,350.90		0.00	24,350.90
6834-40-20-00	Dining Cook - Sick	10,233.35		0.00	10,233.35
6835-40-20-00	Dining Cook - Holiday	7,885.17		0.00	7,885.17
6838-40-20-00	Dining Cook - Other	1,387.13		0.00	1,387.13
6860-43-20-00	Housekeeping Staff	452,233.53		0.00	452,233.53
6861-43-20-00	Housekeeping Staff - OT	15,663.71		0.00	15,663.71
6862-43-20-00	Housekeeping Staff - Shift	5,064.32		0.00	5,064.32
6863-43-20-00	Housekeeping Staff - Vacation	28,978.32		0.00	28,978.32
6864-43-20-00	Housekeeping Staff - Sick	12,269.93		0.00	12,269.93
6865-43-20-00	Housekeeping Staff - Holiday	15,721.68		0.00	15,721.68
6868-43-20-00	Housekeeping Staff - Other	2,111.98		0.00	2,111.98
6870-44-20-00	Laundry Staff	153,034.30		0.00	153,034.30
6871-44-20-00	Laundry Staff - OT	11,083.66		0.00	11,083.66
6872-44-20-00	Laundry Staff - Shift	2,423.39		0.00	2,423.39
6873-44-20-00	Laundry Staff - Vacation	14,831.78		0.00	14,831.78
6874-44-20-00	Laundry Staff - Sick	4,049.71		0.00	4,049.71
6875-44-20-00	Laundry Staff - Holiday	5,812.88		0.00	5,812.88
6878-44-20-00	Laundry Staff - Other	902.74		0.00	902.74
6900-30-20-00	Plant Operations Director	76,221.56		0.00	76,221.56
6910-30-20-00	Plant Operations Staff	189,767.02		0.00	189,767.02
6911-30-20-00	Plant Operations Staff - OT	5,058.66		0.00	5,058.66
6912-30-20-00	Plant Operations Staff - Shift	402.55		0.00	402.55
6913-30-20-00	Plant Operations Staff - Vacation	15,314.12		0.00	15,314.12
6914-30-20-00	Plant Operations Staff - Sick	6,313.86		0.00	6,313.86
6915-30-20-00	Plant Operations Staff - Holiday	6,800.38		0.00	6,800.38
7010-10-20-00	Payroll Taxes - FICA	501,114.18		0.00	501,114.18
7010-11-20-00	Payroll Taxes - FICA	71,602.33		0.00	71,602.33
7010-20-20-00	Payroll Taxes - FICA	13,503.04		0.00	13,503.04
7010-21-20-00	Payroll Taxes - FICA	24,924.97		0.00	24,924.97
7010-22-20-00	Payroll Taxes - FICA	9,964.25		0.00	9,964.25
7010-30-20-00	Payroll Taxes - FICA	21,682.13		0.00	21,682.13
7010-40-20-00	Payroll Taxes - FICA	113,584.19		0.00	113,584.19
7010-43-20-00	Payroll Taxes - FICA	39,516.98		0.00	39,516.98
7010-44-20-00	Payroll Taxes - FICA	13,691.32		0.00	13,691.32
7010-50-20-00	Payroll Taxes - FICA	71,930.15		0.00	71,930.15
7010-52-20-00	Payroll Taxes - FICA	7,344.32		0.00	7,344.32
7010-57-20-00	Payroll Taxes - FICA	(3,547.22)		0.00	(3,547.22)
7010-59-20-00	Payroll Taxes - FICA	5,578.67		0.00	5,578.67

Client: **A443671 - D'Youville Senior Care, Inc.**
Engagement: **MDMC 2023 - D'Youville Senior Care, Inc.**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF TB Report**

Account	Description	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2023			12/31/2023
7040-10-20-00	Payroll Taxes - State Unemployment Tax	29,879.05		0.00	29,879.05
7040-11-20-00	Payroll Taxes - State Unemployment Tax	3,674.03		0.00	3,674.03
7040-20-20-00	Payroll Taxes - State Unemployment Tax	848.84		0.00	848.84
7040-21-20-00	Payroll Taxes - State Unemployment Tax	1,685.29		0.00	1,685.29
7040-22-20-00	Payroll Taxes - State Unemployment Tax	514.36		0.00	514.36
7040-30-20-00	Payroll Taxes - State Unemployment Tax	1,238.63		0.00	1,238.63
7040-40-20-00	Payroll Taxes - State Unemployment Tax	7,269.73		0.00	7,269.73
7040-43-20-00	Payroll Taxes - State Unemployment Tax	2,636.46		0.00	2,636.46
7040-44-20-00	Payroll Taxes - State Unemployment Tax	867.39		0.00	867.39
7040-50-20-00	Payroll Taxes - State Unemployment Tax	51,004.04		0.00	51,004.04
7040-52-20-00	Payroll Taxes - State Unemployment Tax	390.41		0.00	390.41
7040-59-20-00	Payroll Taxes - State Unemployment Tax	409.94		0.00	409.94
7060-57-20-00	Payroll Taxes - Workers Compensation	261,425.86		0.00	261,425.86
7110-10-20-00	Benefits - Health Insurance	515,106.03		0.00	515,106.03
7110-11-20-00	Benefits - Health Insurance	84,631.35		0.00	84,631.35
7110-20-20-00	Benefits - Health Insurance	51,056.39		0.00	51,056.39
7110-21-20-00	Benefits - Health Insurance	86,006.04		0.00	86,006.04
7110-22-20-00	Benefits - Health Insurance	17,550.36		0.00	17,550.36
7110-40-20-00	Benefits - Health Insurance	169,196.85		0.00	169,196.85
7110-43-20-00	Benefits - Health Insurance	77,394.46		0.00	77,394.46
7110-44-20-00	Benefits - Health Insurance	37,993.42		0.00	37,993.42
7110-50-20-00	Benefits - Health Insurance	23,124.36		0.00	23,124.36
7110-52-20-00	Benefits - Health Insurance	7,946.73		0.00	7,946.73
7110-57-20-00	Benefits - Health Insurance	2,805.94		0.00	2,805.94
7110-59-20-00	Benefits - Health Insurance	(2,943.15)		0.00	(2,943.15)
7120-10-20-00	Benefits - Dental Insurance	5,557.09		0.00	5,557.09
7120-11-20-00	Benefits - Dental Insurance	940.23		0.00	940.23
7120-20-20-00	Benefits - Dental Insurance	479.00		0.00	479.00
7120-21-20-00	Benefits - Dental Insurance	643.26		0.00	643.26
7120-22-20-00	Benefits - Dental Insurance	102.25		0.00	102.25
7120-40-20-00	Benefits - Dental Insurance	1,737.94		0.00	1,737.94
7120-43-20-00	Benefits - Dental Insurance	595.04		0.00	595.04
7120-44-20-00	Benefits - Dental Insurance	344.35		0.00	344.35
7120-52-20-00	Benefits - Dental Insurance	104.26		0.00	104.26
7120-57-20-00	Benefits - Dental Insurance	102.21		0.00	102.21
7120-59-20-00	Benefits - Dental Insurance	1.71		0.00	1.71
7130-10-20-00	Benefits - Life Insurance	30,084.10		0.00	30,084.10
7130-11-20-00	Benefits - Life Insurance	2,912.83		0.00	2,912.83
7130-20-20-00	Benefits - Life Insurance	558.04		0.00	558.04
7130-21-20-00	Benefits - Life Insurance	2,562.33		0.00	2,562.33
7130-22-20-00	Benefits - Life Insurance	556.07		0.00	556.07
7130-30-20-00	Benefits - Life Insurance	1,644.50		0.00	1,644.50
7130-40-20-00	Benefits - Life Insurance	7,826.46		0.00	7,826.46
7130-43-20-00	Benefits - Life Insurance	3,931.15		0.00	3,931.15
7130-44-20-00	Benefits - Life Insurance	1,098.47		0.00	1,098.47
7130-52-20-00	Benefits - Life Insurance	371.00		0.00	371.00
7130-57-20-00	Benefits - Life Insurance	477.66		0.00	477.66
7130-59-20-00	Benefits - Life Insurance	281.21		0.00	281.21
7150-10-20-00	Benefits - Pension / Retirement	46,153.21		0.00	46,153.21
7150-11-20-00	Benefits - Pension / Retirement	13,802.58		0.00	13,802.58
7150-20-20-00	Benefits - Pension / Retirement	3,374.86		0.00	3,374.86
7150-21-20-00	Benefits - Pension / Retirement	150.60		0.00	150.60
7150-22-20-00	Benefits - Pension / Retirement	3,428.00		0.00	3,428.00
7150-40-20-00	Benefits - Pension / Retirement	16,619.82		0.00	16,619.82
7150-43-20-00	Benefits - Pension / Retirement	3,612.43		0.00	3,612.43
7150-44-20-00	Benefits - Pension / Retirement	1,877.51		0.00	1,877.51
7150-50-20-00	Benefits - Pension / Retirement	16,484.84		0.00	16,484.84
7150-57-20-00	Benefits - Pension / Retirement	13,306.37		0.00	13,306.37
7171-50-20-00	Benefits - Gifts and Events	26,443.53		0.00	26,443.53
7171-57-20-00	Benefits - Gifts and Events	23,919.59		0.00	23,919.59
7172-57-20-00	Benefits - Onboarding	15,604.70		0.00	15,604.70
7175-57-20-00	Benefits - Tuition Reimbursement	1,900.00		0.00	1,900.00
7180-57-20-00	Benefits - Uniforms	5,594.60		0.00	5,594.60
7190-57-20-00	Benefits - Other	35,442.16		0.00	35,442.16
7192-10-20-00	Benefits - Staff Development Education	2,997.32		0.00	2,997.32
7192-57-20-00	Benefits - Staff Development Education	106,708.78		0.00	106,708.78
7312-10-20-00	Contract Labor - RNs	1,196,891.39		0.00	1,196,891.39
7314-10-20-00	Contract Labor - LPNs	1,847,765.68		0.00	1,847,765.68
7316-10-20-00	Contract Labor - Nurse Aides	1,107,083.35		0.00	1,107,083.35
7400-11-20-00	Purchased Services - Medical Director	28,875.00		0.00	28,875.00
7450-10-20-00	Purchased Services - Pharmaceutical Consultant	7,322.50		0.00	7,322.50

Client: **A443671 - D'Youville Senior Care, Inc.**
Engagement: **MDMC 2023 - D'Youville Senior Care, Inc.**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF TB Report**

Account	Description	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2023			12/31/2023
7460-22-20-00	Purchased Services - Pastoral Care	10,291.00		0.00	10,291.00
7470-21-20-00	Purchased Services - Activities	15,988.00		0.00	15,988.00
7500-14-20-00	Purchased Services - Physical Therapy	32,712.42		0.00	32,712.42
7620-50-20-00	Purchased Services - Finance	117,251.88		0.00	117,251.88
7630-50-20-00	Purchased Services - Revenue Cycle	150,425.75		0.00	150,425.75
7640-40-20-00	Purchased Services - Dining	27,382.74		0.00	27,382.74
7650-50-20-00	Purchased Services - IT	374,384.56		0.00	374,384.56
7650-58-20-00	Purchased Services - IT	3,839.48		0.00	3,839.48
7654-57-20-00	Purchased Services - IT Software	693.00		0.00	693.00
7660-43-20-00	Purchased Services - Housekeeping / Laundry	7,450.31		0.00	7,450.31
7660-44-20-00	Purchased Services - Housekeeping / Laundry	5,550.14		0.00	5,550.14
7670-30-20-00	Purchased Services - Maintenance	56,229.54		0.00	56,229.54
7670-31-20-00	Purchased Services - Maintenance	280.00		0.00	280.00
7670-40-20-00	Purchased Services - Maintenance	11,191.35		0.00	11,191.35
7670-59-20-00	Purchased Services - Maintenance	132.00		0.00	132.00
7690-50-20-00	Purchased Services - Printing	2,413.00		0.00	2,413.00
7699-50-20-00	Purchased Services - Other	32,156.54		0.00	32,156.54
7700-10-20-00	Pharmacy (Legend Drugs)	160,731.37		0.00	160,731.37
7700-10-20-10	Pharmacy (Legend Drugs)	25,443.00		0.00	25,443.00
7700-10-20-11	Pharmacy (Legend Drugs)	21,049.86		0.00	21,049.86
7700-10-20-30	Pharmacy (Legend Drugs)	1,101.98		0.00	1,101.98
7702-10-20-00	Pharmacy OTC	4,579.96		0.00	4,579.96
7702-10-20-10	Pharmacy OTC	457.10		0.00	457.10
7702-10-20-11	Pharmacy OTC	183.86		0.00	183.86
7702-10-20-30	Pharmacy OTC	301.68		0.00	301.68
7710-10-20-00	Radiology	4,404.46		0.00	4,404.46
7710-10-20-10	Radiology	6,032.15		0.00	6,032.15
7710-10-20-11	Radiology	1,090.49		0.00	1,090.49
7720-10-20-00	Laboratory	31,039.19		0.00	31,039.19
7720-10-20-10	Laboratory	11,087.94		0.00	11,087.94
7720-10-20-11	Laboratory	5,066.53		0.00	5,066.53
7720-10-20-19	Laboratory	7,508.28		0.00	7,508.28
7720-10-20-30	Laboratory	5,382.76		0.00	5,382.76
7720-57-20-19	Laboratory	360.00		0.00	360.00
7730-10-20-00	Oxygen Expenses	55,556.56		0.00	55,556.56
7740-10-20-00	Ambulance	4,213.70		0.00	4,213.70
7740-10-20-10	Ambulance	1,120.88		0.00	1,120.88
7800-10-20-00	Medical Supplies - Allowable	182,655.76		0.00	182,655.76
7800-10-20-10	Medical Supplies - Allowable	486.54		0.00	486.54
7800-10-20-19	Medical Supplies - Allowable	4,895.30		0.00	4,895.30
7800-10-20-30	Medical Supplies - Allowable	931.00		0.00	931.00
7804-10-20-00	Supplies - Minor Medical Equipment	13,068.27		0.00	13,068.27
7808-10-20-00	Supplies - Nursing Non-Medical	17,498.16		0.00	17,498.16
7810-10-20-00	Supplies - Universal Precautions	57,888.05		0.00	57,888.05
7810-10-20-19	Supplies - Universal Precautions	1,794.23		0.00	1,794.23
7812-10-20-00	Supplies - Enterals	1,259.41		0.00	1,259.41
7814-14-20-00	Supplies - Habilitation	4,283.44		0.00	4,283.44
7816-10-20-00	Supplies - Incontinence	103,916.46		0.00	103,916.46
7822-21-20-00	Supplies - Activities	7,162.42		0.00	7,162.42
7824-22-20-00	Supplies - Chapel	1,405.43		0.00	1,405.43
7840-43-20-00	Supplies - Housekeeping	80,159.72		0.00	80,159.72
7842-30-20-00	Supplies - Pest Control	4,035.00		0.00	4,035.00
7844-44-20-00	Supplies - Laundry	3,914.09		0.00	3,914.09
7846-44-20-00	Supplies - Linen	30,424.71		0.00	30,424.71
7846000000	SALARIES - INDIRECT RESTORATIVE	0.00		115,540.08	115,540.08
			CAIDJE -	115,540.08	
7850-40-20-00	Food	809,697.11		0.00	809,697.11
7862-40-20-00	Dining - Cafeteria Expenses	59,988.94		0.00	59,988.94
7866-40-20-00	Food - Supplements	29,765.43		0.00	29,765.43
7870-40-20-00	Supplies - Dining	67,838.70		0.00	67,838.70
7900-10-20-00	Repairs and Maintenance	8,166.34		0.00	8,166.34
7900-30-20-00	Repairs and Maintenance	69,189.31		0.00	69,189.31
7900-40-20-00	Repairs and Maintenance	203.99		0.00	203.99
7900-43-20-00	Repairs and Maintenance	159.94		0.00	159.94
7900-50-20-00	Repairs and Maintenance	165.00		0.00	165.00
7902-30-20-00	Vehicle Gas and Maintenance	3,691.09		0.00	3,691.09
7902-48-20-00	Vehicle Gas and Maintenance	1,763.85		0.00	1,763.85
7906-30-20-00	Grounds Maintenance	6,136.15		0.00	6,136.15
7908-40-20-00	Minor Equipment	1,039.00		0.00	1,039.00
7910-30-20-00	Snow and weather related maintenance	1,827.21		0.00	1,827.21
7950-30-20-00	Heat, Light and Power	3,720.40		0.00	3,720.40

Client: **A443671 - D'Youville Senior Care, Inc.**
Engagement: **MDMC 2023 - D'Youville Senior Care, Inc.**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF TB Report**

Account	Description	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2023			12/31/2023
7950-31-20-00	Heat, Light and Power	314,925.01		0.00	314,925.01
7952-31-20-00	Gas	115,591.41		0.00	115,591.41
7954-31-20-00	Water and Sewer	5,135.77		0.00	5,135.77
7954-31-20-10	Water and Sewer	(624.00)		0.00	(624.00)
7956-31-20-00	Trash	88,036.24		0.00	88,036.24
7958-10-20-00	Hazardous Waste	760.40		0.00	760.40
7960-59-20-00	Communications	25,178.55		0.00	25,178.55
7962-59-20-00	Communications - Cell Phones	7,449.85		0.00	7,449.85
7964-31-20-00	Cable	32,604.78		0.00	32,604.78
8000-50-20-00	Consulting Fees	47,867.84		0.00	47,867.84
8002-50-20-00	Legal Services	86,992.01		0.00	86,992.01
8004-50-20-00	Accounting and Audit Fees	86,986.50		0.00	86,986.50
8004-55-20-00	Accounting and Audit Fees	1,745.60		0.00	1,745.60
8030-50-20-00	Insurance - General	193,267.10		0.00	193,267.10
8032-50-20-00	Insurance - Property and Crime	39,148.78		0.00	39,148.78
8034-50-20-00	Insurance - Professional	423,060.76		0.00	423,060.76
8040-10-20-00	Office Supplies	1,763.59		0.00	1,763.59
8040-50-20-00	Office Supplies	67,747.03		0.00	67,747.03
8040-57-20-00	Office Supplies	6,064.30		0.00	6,064.30
8042-50-20-00	Office Supplies - Bank Fees	13,806.00		0.00	13,806.00
8044-50-20-00	Office Supplies - Copier	7,756.17		0.00	7,756.17
8046-50-20-00	Office Supplies - postage	8,833.70		0.00	8,833.70
8050-10-20-00	Dues, Subscriptions and Licenses	80.00		0.00	80.00
8050-30-20-00	Dues, Subscriptions and Licenses	593.27		0.00	593.27
8050-50-20-00	Dues, Subscriptions and Licenses	50,638.46		0.00	50,638.46
8052-50-20-00	Data Services	2,804.07		0.00	2,804.07
8052-58-20-00	Data Services	122,764.05		0.00	122,764.05
8054-58-20-00	Data Services - software fees	2,446.03		0.00	2,446.03
8068-16-20-00	Conferences and seminars	899.00		0.00	899.00
8068-50-20-00	Conferences and seminars	4,324.00		0.00	4,324.00
8100-50-20-00	Bed Tax Fee	506,622.56		0.00	506,622.56
8120-10-20-00	Lease and Rent - Equipment	9,265.00		0.00	9,265.00
8120-21-20-00	Lease and Rent - Equipment	1,780.00		0.00	1,780.00
8120-50-20-00	Lease and Rent - Equipment	40,179.44		0.00	40,179.44
8120-50-20-19	Lease and Rent - Equipment	1,199.00		0.00	1,199.00
8150-57-20-00	Advertising - Help Wanted	112,178.95		0.00	112,178.95
8152-52-20-00	Advertising / Public Relations	72,808.45		0.00	72,808.45
8157-50-20-00	Miscellaneous Expenses	22,022.49		0.00	22,022.49
8158-50-20-00	Miscellaneous Expenses - gifts and decorations	3,559.74		0.00	3,559.74
8159-50-20-00	Fines and Penalties	10,974.76		0.00	10,974.76
8400-50-20-00	Affiliate Dues	193,967.63		0.00	193,967.63
8500-00-20-00	Interest - Bonds	562,316.43		0.00	562,316.43
8550-00-20-00	Amortization - Land Improvements	59,860.24		0.00	59,860.24
8552-00-20-00	Depreciation - Building	325,156.53		0.00	325,156.53
8554-00-20-00	Depreciation - Building Improvements	309,379.76		0.00	309,379.76
8556-00-20-00	Depreciation - Equipment	169,262.80		0.00	169,262.80
8558-00-20-00	Depreciation - Transportation	1,234.68		0.00	1,234.68
9164-00-20-19	Donations - Temporarily Restricted	(119,808.00)		0.00	(119,808.00)
9200-00-20-00	Dividend Income	(29,780.37)		0.00	(29,780.37)
9210-00-20-00	Interest Income	(76,115.32)		0.00	(76,115.32)
9220-00-20-00	Investment Service Fees	14,395.50		0.00	14,395.50
9233-00-20-00	Unrealized gain/loss on investments	(225,684.69)		0.00	(225,684.69)
9234-00-20-00	Realized gain/loss on investments - Funded Depreciation	(84,243.76)		0.00	(84,243.76)
9300-00-20-19	Temp Rest Income Released Into Operations	(119,808.00)		0.00	(119,808.00)
9302-00-20-19	Temp Restricted Releases From Restriction	119,808.00		0.00	119,808.00
Subtotal [2100] Nursing Home		1,088,232.09		(29,233.66)	1,058,998.43
Subgroup : None					
4012-00-20-12	Room and Board, Skilled Insurance	(38,225.00)		0.00	(38,225.00)
4020-00-20-20	Room and Board, Insurance	(327.36)		0.00	(327.36)
4130-14-20-30	Physical Therapy, Medicaid	(517.47)		0.00	(517.47)
4131-14-20-31	Physical Therapy, Medicaid Managed	(61,047.05)		0.00	(61,047.05)
4186-14-20-86	Physical Therapy, Managed Medicaid Part B	(4,311.48)		0.00	(4,311.48)
4230-14-20-30	Occupational Therapy, Medicaid	(476.53)		0.00	(476.53)
4231-14-20-31	Occupational Therapy, Medicaid Managed	(41,687.17)		0.00	(41,687.17)
4286-14-20-86	Occupational Therapy, Managed Medicaid Part B	(453.84)		0.00	(453.84)
4331-14-20-31	Speech Therapy, Medicaid Managed	(10,686.62)		0.00	(10,686.62)
4430-00-20-30	Pharmacy, Medicaid	(11,991.99)		0.00	(11,991.99)
4431-00-20-31	Pharmacy, Medicaid Managed	(40,142.07)		0.00	(40,142.07)
4435-00-20-39	Pharmacy, Medicaid Pending	1,386.53		0.00	1,386.53
4441-00-20-41	Pharmacy, Hospice Medicaid	(19.44)		0.00	(19.44)

Client: **A443671 - D'Youville Senior Care, Inc.**
Engagement: **MDMC 2023 - D'Youville Senior Care, Inc.**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF TB Report**

Account	Description	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2023			12/31/2023
4481-00-20-81	Pharmacy, Managed Care Part B	(7,229.44)		0.00	(7,229.44)
4531-00-20-31	Radiology, Medicaid Managed	(909.00)		0.00	(909.00)
4630-00-20-30	Laboratory, Medicaid	(7,908.07)		0.00	(7,908.07)
5012-00-20-12	CA Room and Board, Skilled Insurance	2,592.00		0.00	2,592.00
5120-00-20-20	CA Ancillary, Insurance	(153.56)		0.00	(153.56)
5135-00-20-39	CA Ancillary, Medicaid Pending	(1,386.53)		0.00	(1,386.53)
5150-00-20-50	CA Ancillary, Private	(1,588.20)		0.00	(1,588.20)
5186-00-20-86	CA Ancillary, Managed Medicaid Part B	492.66		0.00	492.66
5310-00-20-10	PY - Reim Adj, Skilled Medicare	2,090.56		0.00	2,090.56
5311-00-20-11	PY - Reim Adj, Skilled Managed Care	(13.36)		0.00	(13.36)
5320-00-20-20	PY - Reim Adj, Insurance	88.44		0.00	88.44
5330-00-20-30	PY - Reim Adj, Medicaid	(316,388.03)		0.00	(316,388.03)
5331-00-20-31	PY - Reim Adj, Medicaid Managed	2,130.24		0.00	2,130.24
5335-00-20-39	PY - Reim Adj, Medicaid Pending	297,593.32		0.00	297,593.32
5341-00-20-41	PY - Reim Adj, Hospice Medicaid	(2,957.02)		0.00	(2,957.02)
5350-00-20-50	PY - Reim Adj, Private	(33,975.00)		0.00	(33,975.00)
5410-00-20-00	Bad Debt Write Offs, Skilled Medicare	283,168.17		0.00	283,168.17
5411-00-20-11	Bad Debt Write Offs, Skilled Managed Care	(491.00)		0.00	(491.00)
5431-00-20-31	Bad Debt Write Offs, Medicaid Managed	(1,085.20)		0.00	(1,085.20)
5450-00-20-00	Bad Debt Write Offs, Private	27,336.80		0.00	27,336.80
5490-00-20-00	Capitation Income	(1,048.00)		0.00	(1,048.00)
5712-30-20-50	Personal Services - Maintenance	54.00		0.00	54.00
5778-30-20-00	Rebates and Refunds	(2,227.59)		0.00	(2,227.59)
6146-11-20-00	MDS - RN - Bonus	268.86		0.00	268.86
6150-11-20-00	MDS - LPN	39,367.89		0.00	39,367.89
6153-11-20-00	MDS - LPN - Vacation	5,427.44		0.00	5,427.44
6154-11-20-00	MDS - LPN - Sick	1,477.71		0.00	1,477.71
6155-11-20-00	MDS - LPN - Holiday	1,052.94		0.00	1,052.94
6156-11-20-00	MDS - LPN - Bonus	76.44		0.00	76.44
6180-11-20-00	Case Manager - LPN	105,598.12		0.00	105,598.12
6210-10-20-00	Staff Development	25,261.72		0.00	25,261.72
6250-10-20-00	Unit Manager - LPN	142,537.63		0.00	142,537.63
6266-10-20-00	Supervisor - RN - Bonus	3,412.58		0.00	3,412.58
6276-10-20-00	Supervisor - LPN - Bonus	12,900.14		0.00	12,900.14
6316-10-20-00	RN - Bonus	8,779.18		0.00	8,779.18
6326-10-20-00	LPN - Bonus	21,118.84		0.00	21,118.84
6330-11-20-00	Nurse Aides	161.11		0.00	161.11
6330-43-20-00	Nurse Aides	2,208.46		0.00	2,208.46
6331-11-20-00	Nurse Aides - OT	14.77		0.00	14.77
6332-43-20-00	Nurse Aides - Shift	45.50		0.00	45.50
6333-10-22-00	Nurse Aides - Vacation	(69.23)		0.00	(69.23)
6335-43-20-00	Nurse Aides - Holiday	230.84		0.00	230.84
6336-10-20-00	Nurse Aides - Bonus	36,839.47		0.00	36,839.47
6380-11-20-00	Medical Records	51,168.25		0.00	51,168.25
6382-11-20-00	Medical Records - Shift	4.65		0.00	4.65
6383-11-20-00	Medical Records - Vacation	3,030.80		0.00	3,030.80
6384-11-20-00	Medical Records - Sick	2,102.19		0.00	2,102.19
6385-11-20-00	Medical Records - Holiday	1,424.00		0.00	1,424.00
6386-11-20-00	Medical Records - Bonus	114.65		0.00	114.65
6388-11-20-00	Medical Records - Other	1,230.60		0.00	1,230.60
6396-11-20-00	Nursing Clerical - Bonus	348.27		0.00	348.27
6398-11-20-00	Nursing Clerical - Other	727.01		0.00	727.01
6410-55-20-00	Admissions Director	3,179.34		0.00	3,179.34
6420-55-20-00	Admissions Coordinator	1,745.15		0.00	1,745.15
6460-10-20-00	Social Services	24,970.00		0.00	24,970.00
6462-20-20-00	Social Services - Shift	1.35		0.00	1.35
6466-20-20-00	Social Services - Bonus	1,802.86		0.00	1,802.86
6500-14-20-00	Therapy Director	101,355.23		0.00	101,355.23
6600-50-20-00	Administrative	107,010.47		0.00	107,010.47
6604-50-20-00	Administrative - Sick	1,419.24		0.00	1,419.24
6604-58-20-00	Administrative - Sick	1,551.00		0.00	1,551.00
6605-50-20-00	Administrative - Holiday	3,024.88		0.00	3,024.88
6605-58-20-00	Administrative - Holiday	2,185.27		0.00	2,185.27
6606-50-20-00	Administrative - Bonus	17,490.60		0.00	17,490.60
6606-58-20-00	Administrative - Bonus	64.59		0.00	64.59
6608-50-20-00	Administrative - Other	2,994.23		0.00	2,994.23
6608-58-20-00	Administrative - Other	393.54		0.00	393.54
6610-50-10-00	Administrator	(30,066.01)		0.00	(30,066.01)
6620-55-20-00	Finance	28,017.82		0.00	28,017.82
6623-55-20-00	Finance - Vacation	(8,728.56)		0.00	(8,728.56)
6623-57-20-00	Finance - Vacation	(5,288.58)		0.00	(5,288.58)

Client: **A443671 - D'Youville Senior Care, Inc.**
Engagement: **MDMC 2023 - D'Youville Senior Care, Inc.**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF TB Report**

Account	Description	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2023			12/31/2023
6624-50-20-00	Finance - Sick	2,261.39		0.00	2,261.39
6624-55-20-00	Finance - Sick	403.92		0.00	403.92
6625-50-20-00	Finance - Holiday	2,705.68		0.00	2,705.68
6625-55-20-00	Finance - Holiday	504.90		0.00	504.90
6626-50-20-00	Finance - Bonus	61.41		0.00	61.41
6626-55-20-00	Finance - Bonus	76.44		0.00	76.44
6627-50-20-00	Finance - Orientation	163.40		0.00	163.40
6628-50-20-00	Finance - Other	263.28		0.00	263.28
6630-57-20-00	HR	118,409.68		0.00	118,409.68
6634-57-20-00	HR - Sick	2,265.44		0.00	2,265.44
6635-57-20-00	HR - Holiday	4,072.58		0.00	4,072.58
6636-57-20-00	HR - Bonus	128.78		0.00	128.78
6638-57-20-00	HR - Other	3,669.30		0.00	3,669.30
6640-50-20-00	Purchasing	1,933.14		0.00	1,933.14
6641-50-20-00	Purchasing - OT	(32.32)		0.00	(32.32)
6643-50-20-00	Purchasing - Vacation	4,358.16		0.00	4,358.16
6644-50-20-00	Purchasing - Sick	781.83		0.00	781.83
6645-50-20-00	Purchasing - Holiday	321.30		0.00	321.30
6646-10-20-00	Purchasing - Bonus	876.44		0.00	876.44
6648-50-20-00	Purchasing - Other	300.00		0.00	300.00
6650-50-20-00	Administrative Assistant	36,572.00		0.00	36,572.00
6654-50-20-00	Administrative Assistant - Sick	1,596.60		0.00	1,596.60
6655-50-20-00	Administrative Assistant - Holiday	840.28		0.00	840.28
6656-50-20-00	Administrative Assistant - Bonus	137.14		0.00	137.14
6657-50-20-00	Administrative Assistant - Orientation	539.54		0.00	539.54
6658-50-20-00	Administrative Assistant - Other	793.98		0.00	793.98
6660-21-20-00	Receptionist	50.70		0.00	50.70
6662-21-20-00	Receptionist - Shift	7.20		0.00	7.20
6666-59-20-00	Receptionist - Bonus	112.16		0.00	112.16
6667-59-20-00	Receptionist - Orientation	197.92		0.00	197.92
6826-40-20-00	Dining Personnel - Bonus	20,908.42		0.00	20,908.42
6827-40-20-00	Dining Personnel - Orientation	1,422.15		0.00	1,422.15
6836-40-20-00	Dining Cook - Bonus	1,576.46		0.00	1,576.46
6866-43-20-00	Housekeeping Staff - Bonus	6,990.91		0.00	6,990.91
6867-43-20-00	Housekeeping Staff - Orientation	421.01		0.00	421.01
6876-44-20-00	Laundry Staff - Bonus	424.96		0.00	424.96
6916-30-20-00	Plant Operations Staff - Bonus	362.92		0.00	362.92
6918-30-20-00	Plant Operations Staff - Other	3,421.17		0.00	3,421.17
7000-50-20-00	Payroll Taxes - Federal Payroll Tax	27,320.48		0.00	27,320.48
7010-14-20-00	Payroll Taxes - FICA	56,300.13		0.00	56,300.13
7010-16-20-00	Payroll Taxes - FICA	12,231.63		0.00	12,231.63
7010-55-20-00	Payroll Taxes - FICA	2,293.84		0.00	2,293.84
7010-58-20-00	Payroll Taxes - FICA	6,142.57		0.00	6,142.57
7030-50-20-00	Payroll Taxes - State Tax	3,148.65		0.00	3,148.65
7040-14-20-00	Payroll Taxes - State Unemployment Tax	3,065.69		0.00	3,065.69
7040-16-20-00	Payroll Taxes - State Unemployment Tax	609.34		0.00	609.34
7040-55-20-00	Payroll Taxes - State Unemployment Tax	143.56		0.00	143.56
7040-57-20-00	Payroll Taxes - State Unemployment Tax	501.68		0.00	501.68
7040-58-20-00	Payroll Taxes - State Unemployment Tax	292.97		0.00	292.97
7110-10-20-20	Benefits - Health Insurance	4,398.66		0.00	4,398.66
7110-11-20-20	Benefits - Health Insurance	617.21		0.00	617.21
7110-14-20-00	Benefits - Health Insurance	136,533.54		0.00	136,533.54
7110-16-20-00	Benefits - Health Insurance	38,226.77		0.00	38,226.77
7110-30-20-00	Benefits - Health Insurance	78,332.25		0.00	78,332.25
7110-50-10-00	Benefits - Health Insurance	(325,584.92)		0.00	(325,584.92)
7110-55-20-00	Benefits - Health Insurance	6,570.16		0.00	6,570.16
7110-90-20-00	Benefits - Health Insurance	4,273.91		0.00	4,273.91
7120-14-20-00	Benefits - Dental Insurance	960.29		0.00	960.29
7120-30-20-00	Benefits - Dental Insurance	482.83		0.00	482.83
7120-31-20-00	Benefits - Dental Insurance	340.44		0.00	340.44
7120-50-20-00	Benefits - Dental Insurance	346.98		0.00	346.98
7120-55-20-00	Benefits - Dental Insurance	72.77		0.00	72.77
7130-14-20-00	Benefits - Life Insurance	2,268.22		0.00	2,268.22
7130-16-20-00	Benefits - Life Insurance	615.52		0.00	615.52
7130-50-20-00	Benefits - Life Insurance	2,390.43		0.00	2,390.43
7130-55-20-00	Benefits - Life Insurance	143.67		0.00	143.67
7130-58-20-00	Benefits - Life Insurance	231.99		0.00	231.99
7150-14-20-00	Benefits - Pension / Retirement	9,759.36		0.00	9,759.36
7150-16-20-00	Benefits - Pension / Retirement	4,223.13		0.00	4,223.13
7150-30-20-00	Benefits - Pension / Retirement	4,129.24		0.00	4,129.24
7150-52-20-00	Benefits - Pension / Retirement	1,413.83		0.00	1,413.83

Client: **A443671 - D'Youville Senior Care, Inc.**
Engagement: **MDMC 2023 - D'Youville Senior Care, Inc.**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF TB Report**

Account	Description	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2023			12/31/2023
7150-58-20-00	Benefits - Pension / Retirement	1,641.90		0.00	1,641.90
7170-10-20-00	Benefits - EAP	0.59		0.00	0.59
7170-11-20-00	Benefits - EAP	0.59		0.00	0.59
7170-40-20-00	Benefits - EAP	0.59		0.00	0.59
7170-57-20-00	Benefits - EAP	6,279.04		0.00	6,279.04
7172-50-20-00	Benefits - Onboarding	690.89		0.00	690.89
7180-40-20-00	Benefits - Uniforms	2,825.70		0.00	2,825.70
7185-50-20-00	Benefits - Parking and Auto	3,030.72		0.00	3,030.72
7190-10-20-00	Benefits - Other	3,352.01		0.00	3,352.01
7190-11-20-00	Benefits - Other	56.61		0.00	56.61
7190-14-20-00	Benefits - Other	584.24		0.00	584.24
7190-20-20-00	Benefits - Other	25.12		0.00	25.12
7190-21-20-00	Benefits - Other	836.33		0.00	836.33
7190-22-20-00	Benefits - Other	4.05		0.00	4.05
7190-30-20-00	Benefits - Other	54.95		0.00	54.95
7190-31-20-00	Benefits - Other	34.72		0.00	34.72
7190-40-20-00	Benefits - Other	365.08		0.00	365.08
7190-43-20-00	Benefits - Other	626.11		0.00	626.11
7190-44-20-00	Benefits - Other	213.29		0.00	213.29
7190-50-20-00	Benefits - Other	32.22		0.00	32.22
7190-52-20-00	Benefits - Other	4.17		0.00	4.17
7190-55-20-00	Benefits - Other	0.07		0.00	0.07
7192-40-20-00	Benefits - Staff Development Education	480.00		0.00	480.00
7192-50-20-00	Benefits - Staff Development Education	1,975.66		0.00	1,975.66
7356-44-20-00	Contract Labor - Laundry	24,904.00		0.00	24,904.00
7440-11-20-00	Purchased Services - Nursing Other	4,750.00		0.00	4,750.00
7660-44-20-10	Purchased Services - Housekeeping / Laundry	(38,314.19)		0.00	(38,314.19)
7690-21-20-00	Purchased Services - Printing	101.64		0.00	101.64
7699-59-20-00	Purchased Services - Other	2,533.50		0.00	2,533.50
7720-57-20-00	Laboratory	6,020.21		0.00	6,020.21
7806-10-20-00	Supplies - Patient Specialty Equipment	18,108.17		0.00	18,108.17
7812-40-20-00	Supplies - Enterals	211.64		0.00	211.64
7820-50-20-00	Supplies - Admissions	600.00		0.00	600.00
7822-57-20-00	Supplies - Activities	3,243.50		0.00	3,243.50
7824-85-20-00	Supplies - Chapel	237.91		0.00	237.91
7824-90-20-00	Supplies - Chapel	(468.00)		0.00	(468.00)
7840-40-20-00	Supplies - Housekeeping	3,151.59		0.00	3,151.59
7844-43-20-00	Supplies - Laundry	10,854.32		0.00	10,854.32
7850-40-20-10	Food	(596,729.70)		0.00	(596,729.70)
7860-40-20-00	Dining - other departments	700.00		0.00	700.00
7902-50-20-00	Vehicle Gas and Maintenance	2,523.76		0.00	2,523.76
7904-50-20-00	Transportation Expenses	1,287.07		0.00	1,287.07
7906-50-20-00	Grounds Maintenance	19,464.30		0.00	19,464.30
8040-58-20-00	Office Supplies	623.51		0.00	623.51
8050-21-20-00	Dues, Subscriptions and Licenses	958.90		0.00	958.90
8050-50-20-20	Dues, Subscriptions and Licenses	250.00		0.00	250.00
8050-59-20-00	Dues, Subscriptions and Licenses	109.25		0.00	109.25
8052-52-20-00	Data Services	7,698.68		0.00	7,698.68
8054-50-20-00	Data Services - software fees	2,961.72		0.00	2,961.72
8054-57-20-00	Data Services - software fees	10,188.33		0.00	10,188.33
8060-11-20-00	Travel and Entertainment	848.00		0.00	848.00
8064-50-20-00	Travel - Transportation	448.88		0.00	448.88
8066-50-20-00	Travel - Meals	186.34		0.00	186.34
8120-30-20-00	Lease and Rent - Equipment	5,000.00		0.00	5,000.00
8150-50-20-00	Advertising - Help Wanted	20,000.00		0.00	20,000.00
8151-50-20-00	Advertising - Employee Recruitment	15,000.00		0.00	15,000.00
8151-57-20-00	Advertising - Employee Recruitment	13,197.55		0.00	13,197.55
8159-00-20-00	Fines and Penalties	89.52		0.00	89.52
8500-50-20-00	Interest - Bonds	(707.42)		0.00	(707.42)
8510-50-20-00	Interest - Swap - Unrealized Gain (Loss)	36,628.20		0.00	36,628.20
8514-50-20-00	Interest - Other	501.69		0.00	501.69
8564-50-20-00	Amortization of Financing Costs	9,356.17		0.00	9,356.17
8580-50-20-00	Federal Income Tax	2,035.00		0.00	2,035.00
9160-50-20-00	Donations	100.00		0.00	100.00
9210-50-20-00	Interest Income	(183,565.11)		0.00	(183,565.11)
9220-50-20-00	Investment Service Fees	1,994.32		0.00	1,994.32
9460-90-20-00	Donation Expenses	2,362.50		0.00	2,362.50
Subtotal : None		484,927.44		0.00	484,927.44
Total [2000] Revenue and Expenses		1,573,159.53		(29,233.66)	1,543,925.87

Client: **A443671 - D'Youville Senior Care, Inc.**
Engagement: **MDMC 2023 - D'Youville Senior Care, Inc.**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF TB Report**

Account	Description	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2023			12/31/2023
	Sum of Account Groups	0.00		0.00	0.00
	Net (Income) Loss	0.00		0.00	0.00

Tickmarks

{a}	
{b}	
{c}	
{d}	
{e}	
{f}	
{g}	
{h}	
{i}	
{j}	
{k}	
{l}	
{m}	
{n}	
{o}	
{p}	

{q}	
{r}	
{s}	
{t}	
{u}	
{v}	
{w}	
{x}	
{y}	
{z}	

Client: **A443671 - D'Youville Senior Care, Inc.**
Engagement: **MDMC 2023 - D'Youville Senior Care, Inc.**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - SNF-CR Groupings**

Account	Description	CAID CP 12/31/2023	CAID PP-1 12/31/2022
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
1001-00-00-00	Petty Cash 1	300.00	300.00
1002-00-00-00	Petty Cash 2	500.00	500.00
1003-00-00-00	Petty Cash 3	750.00	750.00
1004-00-00-00	Petty Cash 4	250.00	250.00
1020-00-00-00	Cash - Operations 1	462,993.20	1,278,401.00
1024-00-00-00	Cash - Special account	211.10	211.00
1026-00-00-00	Cash - Special account 2	31.58	32.00
Subtotal : None		465,035.88	1,280,444.00
Total [S6L1.1C1]	Cash and Cash Equivalents	465,035.88	1,280,444.00
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C] A/ R Self-Pay Patients (Private)			
1100-00-20-00	Accounts Receivable - Private	310,583.80	371,360.00
1102-00-20-00	Accounts Receivable - Hospice Private	23,370.00	20,565.00
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		333,953.80	391,925.00
Subgroup : [S6L1.5C] A/R Managed Care Patients (Private)			
1106-00-20-00	Accounts Receivable - Managed Care A	101,187.90	149,096.00
1108-00-20-00	Accounts Receivable - Insurance	264.17	2,355.00
1122-00-20-80	Accounts Receivable - Medicare B	3,853.88	5,515.00
1124-00-20-00	Accounts Receivable - Managed Care B	608.70	0.00
1124-00-20-81	Accounts Receivable - Managed Care B	14,404.64	14,986.00
1126-00-20-00	Accounts Receivable - Coinsurance B	400.46	565.00
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		120,719.75	172,517.00
Subgroup : [S6L1.5C] A/r Medicare Non Managed Care			
1104-00-20-00	Accounts Receivable - Medicare A	255,103.69	199,443.00
1110-00-20-20	Accounts Receivable - Coinsurance A	24,400.00	23,535.00
1110-00-20-30	Accounts Receivable - Coinsurance A	2,400.00	11,865.00
1110-00-20-50	Accounts Receivable - Coinsurance A	18,154.19	22,558.00
1110-00-20-80	Accounts Receivable - Coinsurance A	3,036.66	3,257.00
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		303,094.54	260,658.00
Subgroup : [S6L1.5C] A/R Mass Medicaid Non Managed Care			
1112-00-20-00	Accounts Receivable - Medicaid	954,872.55	536,287.00
1114-00-20-00	Accounts Receivable - Medicaid Resources	156,189.92	103,211.00
1118-00-20-00	Accounts Receivable - Medicaid Pending	414,105.97	235,468.00
1120-00-20-00	Accounts Receivable - Hospice Medicaid	1,434.51	1,129.00
1120-00-20-41	Accounts Receivable - Hospice Medicaid	163,911.59	134,462.00
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care		1,690,514.54	1,010,557.00
Subgroup : [S6L1.5C] A/R Mass Medicaid Managed Care			
1116-00-20-00	Accounts Receivable - Medicaid Managed	463,453.51	507,106.00
Subtotal [S6L1.5C1G] A/R Mass Medicaid Managed Care		463,453.51	507,106.00
Total [S6L1.5C1]	Payer Accounts Receivable	2,911,736.14	2,342,763.00
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
1140-00-00-00	Allowance for Doubtful Accounts	(522,015.33)	(373,331.00)
Subtotal : None		(522,015.33)	(373,331.00)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(522,015.33)	(373,331.00)
Group : [S6L1.8C1]	Receivable from Affiliates/Related Parties		
Subgroup : None			
1600-00-00-00	Due from Carmelite Sisters	719.06	719.00
1641-00-00-00	Due from D'Youville Foundation	38,463.43	37,998.00
1646-00-00-00	Due from D'Youville Transitional Care	1,026,919.72	18,049.00
1648-00-00-00	Due from D'Youville Supportive Housing (SAAB)	1,128,249.18	20,722.00
1650-00-00-00	Due from D'Youville Senior Living	83,274.81	59,291.00
1650-00-00-19	Due from D'Youville Senior Living	1,596.00	1,596.00
1652-00-00-00	Due from D'Youville Elderly Housing Corp Phas	188,541.15	132,023.00
1652-00-00-19	Due from D'Youville Elderly Housing Corp Phas	1,197.00	1,197.00
Subtotal : None		2,468,960.35	271,595.00
Total [S6L1.8C1]	Receivable from Affiliates/Related Parties	2,468,960.35	271,595.00

Group : [S6L1.13C1] Prepaid Insurance			
Subgroup : None			
1500-00-20-00	Prepaid Insurance	82,459.68	82,460.00
Subtotal : None		82,459.68	82,460.00
Total [S6L1.13C1]	Prepaid Insurance	82,459.68	82,460.00
Group : [S6L1.15C1] Other Prepaid Expenses			
Subgroup : None			
1510-00-00-00	Prepaid Expenses	27,961.20	22,838.00
1510-00-20-00	Prepaid Expenses	17,675.93	0.00
1515-00-00-00	Prepaid Other	0.00	2,131.00
Subtotal : None		45,637.13	24,969.00
Total [S6L1.15C1]	Other Prepaid Expenses	45,637.13	24,969.00
Group : [S6L1.17C1] Other Current Assets			
Subgroup : None			
1090-00-00-00	Trust Fund	62,761.17	62,761.00
1094-00-30-00	Trust Fund 2	8,188.10	8,188.00
1230-00-00-00	Accounts Receivable - Non Residents	11,910.00	106,639.00
1230-00-20-00	Accounts Receivable - Non Residents	0.00	1,924.00
1705-00-00-00	Transportation	332,743.78	332,744.00
1725-00-00-00	Accum. Deprec. - Transportation	(328,417.24)	(327,183.00)
Subtotal : None		87,185.81	185,073.00
Total [S6L1.17C1]	Other Current Assets	87,185.81	185,073.00
Group : [S6L2.1C1] Land			
Subgroup : None			
1700-00-00-00	Land	820,995.00	820,995.00
Subtotal : None		820,995.00	820,995.00
Total [S6L2.1C1]	Land	820,995.00	820,995.00
Group : [S6L2.2C1] Building			
Subgroup : [S6L2.2C] Building Costs			
1702-00-00-00	Building	13,792,453.16	13,792,453.00
Subtotal [S6L2.2C1A] Building Costs		13,792,453.16	13,792,453.00
Subgroup : [S6L2.2C] A/D Building			
1722-00-00-00	Accum. Deprec. - Building	(8,245,422.63)	(7,920,266.00)
Subtotal [S6L2.2C1B] A/D Building		(8,245,422.63)	(7,920,266.00)
Total [S6L2.2C1]	Building	5,547,030.53	5,872,187.00
Group : [S6L2.3C1] Improvements - Cost			
Subgroup : [S6L2.3C] Building Improvements			
1703-00-00-00	Building Improvements	11,099,333.43	10,841,926.00
1703-00-20-00	Building Improvements	67,470.00	12,270.00
1703-30-20-00	Building Improvements	539.64	0.00
1703-30-20-19	Building Improvements	1,164.35	1,164.00
Subtotal [S6L2.3C1A] Building Improvements		11,168,507.42	10,855,360.00
Subgroup : [S6L2.3C] Leasehold Improvements			
1701-00-00-00	Land and Land Improvements	1,456,226.91	1,456,227.00
Subtotal [S6L2.3C1B] Leasehold Improvements		1,456,226.91	1,456,227.00
Subgroup : [S6L2.3C] A/D Building Improvements			
1723-00-00-00	Accum. Deprec. - Building Improvements	(8,014,340.54)	(7,704,961.00)
Subtotal [S6L2.3C1D] A/D Building Improvements		(8,014,340.54)	(7,704,961.00)
Subgroup : [S6L2.3C] A/D Leasehold Improvements			
1721-00-00-00	Accum. Deprec. - Land Improvements	(1,007,694.56)	(947,834.00)
Subtotal [S6L2.3C1E] A/D Leasehold Improvements		(1,007,694.56)	(947,834.00)
Total [S6L2.3C1]	Improvements - Cost	3,602,699.23	3,658,792.00
Group : [S6L2.4C1] Equipment			
Subgroup : [S6L2.4C] Equipment Cost			
1704-00-00-00	Equipment	4,533,531.34	4,518,829.00
1704-00-00-19	Equipment	1,431.82	1,432.00
1704-00-20-00	Equipment	59,850.82	14,058.00
1704-10-20-00	Equipment	1,421.10	0.00
1704-30-20-00	Equipment	735.92	0.00
1704-40-20-00	Equipment	3,228.00	0.00
Subtotal [S6L2.4C1A] Equipment Cost		4,600,199.00	4,534,319.00
Subgroup : [S6L2.4C] A/D Equipment			
1724-00-00-00	Accum. Deprec. - Equipment	(4,256,053.85)	(4,086,791.00)

Subtotal [S6L2.4C1b] A/D Equipment		(4,256,053.85)	(4,086,791.00)	(169,262.85)
Total [S6L2.4C1]	Equipment	344,145.15	447,528.00	
Group : [S6L3.1C1] Long Term Investments				
Subgroup : None				
1280-00-00-00	Investment - Current Portion	206,863.63	206,864.00	
1280-50-20-00	Investment - Current Portion	70,302.02	70,302.00	
1301-00-00-00	Investments 1	1,500,156.84	1,500,000.00	
1320-00-00-00	Investments - Board Restricted	3,511,583.90	3,112,038.00	
Subtotal : None		5,288,906.39	4,889,204.00	
Total [S6L3.1C1]	Long Term Investments	5,288,906.39	4,889,204.00	
Group : [S6L3.3C1] Other Deferred Charges and Non Current Assets				
Subgroup : None				
1799-00-00-00	Fixed Asset Accrual Account	0.00	2,440.00	
1855-00-00-00	Other Assets	0.00	(175,258.00)	
1855-00-20-00	Other Assets	0.00	175,258.00	
Subtotal : None		0.00	2,440.00	
Total [S6L3.3C1]	Other Deferred Charges and Non Current As	0.00	2,440.00	
Group : [S6L3.4C1] Construction in Progress				
Subgroup : None				
1755-00-00-00	Construction in Process	420,326.33	110,514.00	
1755-10-20-00	Construction in Process	3,840.00	0.00	
Subtotal : None		424,166.33	110,514.00	
Total [S6L3.4C1]	Construction in Progress	424,166.33	110,514.00	
Group : [S6L5.1C1] Trade Payable				
Subgroup : None				
2000-00-00-00	Accounts Payable - Trade	(905,588.06)	(760,865.00)	
2020-00-00-00	Resident Credit Balances	(113,092.37)	(238,046.00)	
Subtotal : None		(1,018,680.43)	(998,911.00)	
Total [S6L5.1C1]	Trade Payable	(1,018,680.43)	(998,911.00)	
Group : [S6L5.2C1] Accrued Expenses				
Subgroup : None				
2005-00-00-00	Accrued Expenses - other	(553,261.82)	45,000.00	
2005-00-20-00	Accrued Expenses - other	0.00	(406,868.00)	
2010-00-00-00	Resident Trust Funds	(62,261.17)	(62,261.00)	
2010-00-20-00	Resident Trust Funds	(8,188.10)	(8,187.00)	
2030-00-00-00	Bed Tax fee	(127,291.25)	(38,976.00)	
2045-00-00-00	Accrued Interest Payable	(106,060.10)	0.00	
2045-00-00-19	Accrued Interest Payable	0.00	(66,847.00)	
Subtotal : None		(857,062.44)	(538,139.00)	
Total [S6L5.2C1]	Accrued Expenses	(857,062.44)	(538,139.00)	
Group : [S6L5.6C1] Long Term Debt, Current Portion-Banks, Mortgages, Other				
Subgroup : [S6L5.6C] Current LT Debt-Banks				
2450-00-20-00	Current Portion LT Debt - Bonds	(219,839.44)	0.00	
2603-00-20-00	LT Debt - Bonds Interest Rate Swap	(36,628.20)	0.00	
Subtotal [S6L5.6C1A] Current LT Debt-Banks		(256,467.64)	0.00	
Total [S6L5.6C1]	Long Term Debt, Current Portion-Banks, Mo	(256,467.64)	0.00	
Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities				
Subgroup : [S6L5.7C] Accrued Salaaries				
2100-00-00-00	Accrued Salaries	(288,325.83)	(222,167.00)	
2100-10-22-00	Accrued Salaries	2,865.34	0.00	
2105-00-00-00	Accrued Vacation	(556,965.05)	(442,647.00)	
2110-00-00-00	Accrued Sick	(307,046.29)	(307,046.00)	
Subtotal [S6L5.7C1A] Accrued Salaaries		(1,149,471.83)	(971,860.00)	
Subgroup : [S6L5.7C] Accrued Payroll Taxes Withheld				
2200-00-00-00	Payroll Liability - Federal Income Tax	(66,096.87)	(67,195.00)	
Subtotal [S6L5.7C1B] Accrued Payroll Taxes Withheld		(66,096.87)	(67,195.00)	
Subgroup : [S6L5.7C] Other Payroll Liabilities				
2250-00-00-00	Payroll Liability - Dental Insurance Premiums	0.00	(2,170.00)	
Subtotal [S6L5.7C1D] Other Payroll Liabilities		0.00	(2,170.00)	
Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	(1,215,568.70)	(1,041,225.00)	
Group : [S6L6.1C1] Motgage Payable				
Subgroup : None				
2600-00-20-00	LT Debt - Bonds	(10,137,520.16)	(10,357,360.00)	

2607-00-00-00	LT Debt - Financing Cost, net of Accum	0.00	39,523.00
2607-00-20-00	LT Debt - Financing Cost, net of Accum	223,767.21	193,600.00
Subtotal : None		(9,913,752.95)	(10,124,237.00)
Total [S6L6.1C1]	Motgage Payable	(9,913,752.95)	(10,124,237.00)

Group : [S6L6.2C1] Due to Related Parties, Subsidiaries & Affiliates
Subgroup : None

2501-00-00-00	Due to Carmelite System	(969,390.51)	(50,003.00)
2530-00-10-00	Due to Related Parties	(1,467.11)	0.00
2530-00-22-00	Due to Related Parties	(1,240,000.00)	0.00
2530-00-30-00	Due to Related Parties	(775,364.35)	0.00
2530-00-90-00	Due to Related Parties	(2,685.80)	(2,686.00)
Subtotal : None		(2,988,907.77)	(52,689.00)
Total [S6L6.2C1]	Due to Related Parties, Subsidiaries & Affiliates	(2,988,907.77)	(52,689.00)

Group : [S6L8A.1C1] Net Assets Without Donor Restrictions
Subgroup : None

3099-00-00-00	Unrestricted Net Assets - Prior Year Earnings	(14,350,366.98)	(14,350,367.00)
3099-00-20-00	Unrestricted Net Assets - Prior Year Earnings	3,812,709.34	2,077,355.00
3099-00-20-10	Unrestricted Net Assets - Prior Year Earnings	(4,074,777.57)	(2,674,291.00)
3099-00-20-11	Unrestricted Net Assets - Prior Year Earnings	(3,713,751.89)	(3,382,349.00)
3099-00-20-12	Unrestricted Net Assets - Prior Year Earnings	(9,875.00)	0.00
3099-00-20-19	Unrestricted Net Assets - Prior Year Earnings	(7,980,988.86)	(6,228,547.00)
3099-00-20-20	Unrestricted Net Assets - Prior Year Earnings	(82.62)	0.00
3099-00-20-30	Unrestricted Net Assets - Prior Year Earnings	(26,393,180.48)	(17,510,688.00)
3099-00-20-31	Unrestricted Net Assets - Prior Year Earnings	(6,793,397.28)	(3,220,020.00)
3099-00-20-39	Unrestricted Net Assets - Prior Year Earnings	(71,999.08)	(92,248.00)
3099-00-20-40	Unrestricted Net Assets - Prior Year Earnings	(767,080.00)	(126,720.00)
3099-00-20-41	Unrestricted Net Assets - Prior Year Earnings	(2,945,148.28)	(1,727,913.00)
3099-00-20-50	Unrestricted Net Assets - Prior Year Earnings	(16,384,433.36)	(10,681,222.00)
3099-00-20-80	Unrestricted Net Assets - Prior Year Earnings	91,599.17	81,745.00
3099-00-20-81	Unrestricted Net Assets - Prior Year Earnings	405,213.58	410,374.00
3099-00-20-86	Unrestricted Net Assets - Prior Year Earnings	168.57	0.00
3099-00-22-00	Unrestricted Net Assets - Prior Year Earnings	(7.78)	(8.00)
3099-10-20-00	Unrestricted Net Assets - Prior Year Earnings	31,025,596.51	18,234,390.00
3099-10-20-10	Unrestricted Net Assets - Prior Year Earnings	352,086.28	269,379.00
3099-10-20-11	Unrestricted Net Assets - Prior Year Earnings	202,615.99	154,618.00
3099-10-20-19	Unrestricted Net Assets - Prior Year Earnings	297,905.96	273,374.00
3099-10-20-20	Unrestricted Net Assets - Prior Year Earnings	1,378,055.85	1,377,977.00
3099-10-20-30	Unrestricted Net Assets - Prior Year Earnings	68,646.18	50,666.00
3099-10-20-50	Unrestricted Net Assets - Prior Year Earnings	3,072.37	1,810.00
3099-10-22-00	Unrestricted Net Assets - Prior Year Earnings	24,287.86	24,219.00
3099-10-22-10	Unrestricted Net Assets - Prior Year Earnings	2,838.91	2,839.00
3099-10-22-11	Unrestricted Net Assets - Prior Year Earnings	3,518.41	3,518.00
3099-10-22-30	Unrestricted Net Assets - Prior Year Earnings	209.16	209.00
3099-10-30-00	Unrestricted Net Assets - Prior Year Earnings	27,206.34	24,944.00
3099-10-40-00	Unrestricted Net Assets - Prior Year Earnings	39,368.56	39,369.00
3099-11-20-00	Unrestricted Net Assets - Prior Year Earnings	2,352,098.57	1,275,956.00
3099-11-20-10	Unrestricted Net Assets - Prior Year Earnings	(33,776.47)	(33,776.00)
3099-11-20-11	Unrestricted Net Assets - Prior Year Earnings	25.47	25.00
3099-11-20-20	Unrestricted Net Assets - Prior Year Earnings	150,313.41	150,313.00
3099-11-22-00	Unrestricted Net Assets - Prior Year Earnings	48,614.74	48,615.00
3099-11-40-00	Unrestricted Net Assets - Prior Year Earnings	293.90	294.00
3099-14-10-00	Unrestricted Net Assets - Prior Year Earnings	1,514,196.16	942,472.00
3099-14-20-00	Unrestricted Net Assets - Prior Year Earnings	185,124.06	(7,504.00)
3099-14-20-10	Unrestricted Net Assets - Prior Year Earnings	(1,291,263.40)	(847,511.00)
3099-14-20-11	Unrestricted Net Assets - Prior Year Earnings	(721,583.07)	(570,406.00)
3099-14-20-19	Unrestricted Net Assets - Prior Year Earnings	42.60	43.00
3099-14-20-31	Unrestricted Net Assets - Prior Year Earnings	(50,823.10)	0.00
3099-14-20-50	Unrestricted Net Assets - Prior Year Earnings	(2,348.20)	0.00
3099-14-20-80	Unrestricted Net Assets - Prior Year Earnings	(273,142.31)	(193,944.00)
3099-14-20-81	Unrestricted Net Assets - Prior Year Earnings	(52,829.42)	(8,256.00)
3099-14-20-86	Unrestricted Net Assets - Prior Year Earnings	(2,168.85)	0.00
3099-16-10-00	Unrestricted Net Assets - Prior Year Earnings	574,076.06	388,501.00
3099-16-20-00	Unrestricted Net Assets - Prior Year Earnings	(25,245.32)	(33,557.00)
3099-20-20-00	Unrestricted Net Assets - Prior Year Earnings	508,743.68	350,153.00
3099-20-20-10	Unrestricted Net Assets - Prior Year Earnings	(43,927.78)	(43,928.00)
3099-21-20-00	Unrestricted Net Assets - Prior Year Earnings	1,411,842.20	853,244.00
3099-22-10-00	Unrestricted Net Assets - Prior Year Earnings	274,600.68	177,487.00
3099-22-20-00	Unrestricted Net Assets - Prior Year Earnings	210,065.14	132,146.00
3099-30-10-00	Unrestricted Net Assets - Prior Year Earnings	930,441.11	583,221.00
3099-30-20-00	Unrestricted Net Assets - Prior Year Earnings	502,489.12	297,167.00
3099-30-20-10	Unrestricted Net Assets - Prior Year Earnings	(12,082.79)	(4,359.00)
3099-30-20-19	Unrestricted Net Assets - Prior Year Earnings	1,019.49	1,019.00
3099-30-30-00	Unrestricted Net Assets - Prior Year Earnings	588.06	588.00
3099-30-48-00	Unrestricted Net Assets - Prior Year Earnings	198.00	198.00

3099-31-10-00	Unrestricted Net Assets - Prior Year Earnings	305.34	0.00
3099-31-20-00	Unrestricted Net Assets - Prior Year Earnings	1,356,120.38	804,976.00
3099-31-20-10	Unrestricted Net Assets - Prior Year Earnings	(56,394.26)	(54,963.00)
3099-40-20-00	Unrestricted Net Assets - Prior Year Earnings	6,600,570.25	4,018,832.00
3099-40-20-10	Unrestricted Net Assets - Prior Year Earnings	(1,630,247.58)	(1,043,523.00)
3099-40-20-19	Unrestricted Net Assets - Prior Year Earnings	13,560.22	13,847.00
3099-40-30-00	Unrestricted Net Assets - Prior Year Earnings	24,383.40	24,383.00
3099-40-40-00	Unrestricted Net Assets - Prior Year Earnings	270.65	271.00
3099-43-10-00	Unrestricted Net Assets - Prior Year Earnings	354.61	0.00
3099-43-20-00	Unrestricted Net Assets - Prior Year Earnings	2,196,720.78	1,503,662.00
3099-43-20-10	Unrestricted Net Assets - Prior Year Earnings	(440,597.19)	(426,506.00)
3099-43-20-19	Unrestricted Net Assets - Prior Year Earnings	26,676.05	26,676.00
3099-43-30-00	Unrestricted Net Assets - Prior Year Earnings	628.11	628.00
3099-44-20-00	Unrestricted Net Assets - Prior Year Earnings	993,400.77	656,657.00
3099-44-20-10	Unrestricted Net Assets - Prior Year Earnings	(258,270.65)	(166,408.00)
3099-48-20-00	Unrestricted Net Assets - Prior Year Earnings	17,888.43	9,409.00
3099-49-20-00	Unrestricted Net Assets - Prior Year Earnings	72.16	0.00
3099-50-10-00	Unrestricted Net Assets - Prior Year Earnings	2,070,900.36	1,468,330.00
3099-50-20-00	Unrestricted Net Assets - Prior Year Earnings	12,763,887.10	3,046,975.00
3099-50-20-10	Unrestricted Net Assets - Prior Year Earnings	(441,537.18)	(441,537.00)
3099-50-20-19	Unrestricted Net Assets - Prior Year Earnings	9,862.74	6,829.00
3099-50-22-00	Unrestricted Net Assets - Prior Year Earnings	(365.47)	29.00
3099-50-30-00	Unrestricted Net Assets - Prior Year Earnings	22.99	23.00
3099-50-30-20	Unrestricted Net Assets - Prior Year Earnings	150.00	150.00
3099-50-48-00	Unrestricted Net Assets - Prior Year Earnings	261.42	261.00
3099-51-20-00	Unrestricted Net Assets - Prior Year Earnings	1,000.00	0.00
3099-52-10-00	Unrestricted Net Assets - Prior Year Earnings	313,974.24	211,644.00
3099-52-20-00	Unrestricted Net Assets - Prior Year Earnings	174,535.13	45,457.00
3099-52-20-10	Unrestricted Net Assets - Prior Year Earnings	(535.30)	(535.00)
3099-52-20-19	Unrestricted Net Assets - Prior Year Earnings	193.60	194.00
3099-55-10-00	Unrestricted Net Assets - Prior Year Earnings	(2,174.76)	0.00
3099-55-20-00	Unrestricted Net Assets - Prior Year Earnings	71,923.13	16,915.00
3099-55-20-19	Unrestricted Net Assets - Prior Year Earnings	2,310.00	2,310.00
3099-55-20-30	Unrestricted Net Assets - Prior Year Earnings	1,900.00	0.00
3099-57-10-00	Unrestricted Net Assets - Prior Year Earnings	625,108.16	475,670.00
3099-57-20-00	Unrestricted Net Assets - Prior Year Earnings	5,359,968.05	4,882,312.00
3099-57-20-10	Unrestricted Net Assets - Prior Year Earnings	(197,559.77)	(189,935.00)
3099-57-20-19	Unrestricted Net Assets - Prior Year Earnings	2,122,051.18	1,723,416.00
3099-58-10-00	Unrestricted Net Assets - Prior Year Earnings	408,023.21	319,191.00
3099-58-20-00	Unrestricted Net Assets - Prior Year Earnings	286,144.26	202,752.00
3099-58-20-19	Unrestricted Net Assets - Prior Year Earnings	6,551.30	6,551.00
3099-59-20-00	Unrestricted Net Assets - Prior Year Earnings	337,692.44	224,045.00
3099-59-20-10	Unrestricted Net Assets - Prior Year Earnings	(10,212.62)	(10,213.00)
3099-59-22-00	Unrestricted Net Assets - Prior Year Earnings	230.19	230.00
3099-90-20-00	Unrestricted Net Assets - Prior Year Earnings	(1,152.02)	2,802.00
3099-95-20-00	Unrestricted Net Assets - Prior Year Earnings	(14,613.68)	(9,799.00)
Subtotal : None		(6,860,428.23)	(16,157,378.00)
Total [S6L8A.1C1]	Net Assets Without Donor Restrictions	(6,860,428.23)	(16,157,378.00)
Group : [S6L8A.1C2] Net Assets With Donor Restrictions			
Subgroup : None			
3100-00-20-19	Net Assets - Temporarily Restricted	2,802.41	0.00
3100-90-20-00	Net Assets - Temporarily Restricted	(2,802.41)	(2,802.00)
Subtotal : None		0.00	(2,802.00)
Total [S6L8A.1C2]	Net Assets With Donor Restrictions	0.00	(2,802.00)
Group : [S2L1.1C1] Private Pay			
Subgroup : None			
4040-00-20-40	Room and Board, Hospice Private	(893,400.00)	(631,865.00)
4050-00-20-50	Room and Board, Private	(4,954,205.00)	(5,646,375.00)
5050-00-20-50	CA Room and Board, Private	0.00	8,405.00
Subtotal : None		(5,847,605.00)	(6,269,835.00)
Total [S2L1.1C1]	Private Pay	(5,847,605.00)	(6,269,835.00)
Group : [S2L1.4C1] Medicare-Fee-For-Service			
Subgroup : None			
4010-00-20-10	Room and Board, Skilled Medicare	(1,538,489.35)	(1,201,475.00)
5010-00-20-10	CA Room and Board, Skilled Medicare	(848,721.55)	(671,534.00)
5210-00-20-10	CY - Reim Adj, Skilled Medicare	45,310.99	24,276.00
Subtotal : None		(2,341,899.91)	(1,848,733.00)
Total [S2L1.4C1]	Medicare-Fee-For-Service	(2,341,899.91)	(1,848,733.00)
Group : [S2L1.5C1] Medicare Managed Care (Part C)			
Subgroup : None			
4011-00-20-11	Room and Board, Skilled Managed Care	(650,920.00)	(469,574.00)
4012-00-20-12	Room and Board, Skilled Insurance	(38,225.00)	(9,640.00)

4020-00-20-20	Room and Board, Insurance	(327.36)	0.00
5011-00-20-11	CA Room and Board, Skilled Managed Care	(40,306.24)	(22,870.00)
5012-00-20-12	CA Room and Board, Skilled Insurance	2,592.00	(235.00)
5020-00-20-20	CA Room and Board, Insurance	0.00	(21.00)
Subtotal : None		(727,186.60)	(502,340.00)
Total [S2L1.6C1]	Medicare Managed Care (Part C)	(727,186.60)	(502,340.00)

Group : [S2L1.6C1]	MassHealth Fee-for-Service		
Subgroup : None			
4030-00-20-30	Room and Board, Medicaid	(11,696,386.00)	(10,496,620.00)
4035-00-20-39	Room and Board, Medicaid Pending	(815,695.00)	(562,230.00)
5030-00-20-30	CA Room and Board, Medicaid	5,135,143.72	4,642,340.00
5035-00-20-39	CA Room and Board, Medicaid Pending	317,049.41	166,591.00
Subtotal : None		(7,059,887.87)	(6,249,919.00)
Total [S2L1.6C1]	MassHealth Fee-for-Service	(7,059,887.87)	(6,249,919.00)

Group : [S2L1.8C1]	Senior Care Options		
Subgroup : None			
4031-00-20-31	Room and Board, Medicaid Managed	(5,710,330.30)	(5,175,350.00)
5031-00-20-31	CA Room and Board, Medicaid Managed	1,833,109.27	1,623,558.00
Subtotal : None		(3,877,221.03)	(3,551,792.00)
Total [S2L1.8C1]	Senior Care Options	(3,877,221.03)	(3,551,792.00)

Group : [S2L1.12C1]	Medicaid Patient Paid Amount		
Subgroup : None			
3024000000	REVENUE - MEDICAID RESOURCE	(3,001,421.00)	(2,721,650.00)
Subtotal : None		(3,001,421.00)	(2,721,650.00)
Total [S2L1.12C1]	Medicaid Patient Paid Amount	(3,001,421.00)	(2,721,650.00)

Group : [S2L1.15C1]	Other Payer Revenue		
Subgroup : None			
4041-00-20-41	Room and Board, Hospice Medicaid	(1,534,718.41)	(1,741,040.00)
5041-00-20-41	CA Room and Board, Hospice Medicaid	464,697.57	549,285.00
Subtotal : None		(1,070,020.84)	(1,191,755.00)
Total [S2L1.15C1]	Other Payer Revenue	(1,070,020.84)	(1,191,755.00)

Group : [S2L1.1C2]	Ancillary-Private Pay		
Subgroup : None			
4150-14-20-50	Physical Therapy, Private	0.00	(1,088.00)
4250-14-20-50	Occupational Therapy, Private	0.00	(1,260.00)
5150-00-20-50	CA Ancillary, Private	(1,588.20)	1,588.00
Subtotal : None		(1,588.20)	(760.00)
Total [S2L1.1C2]	Ancillary-Private Pay	(1,588.20)	(760.00)

Group : [S2L1.4C2]	Ancillary-Medicare Fee-for-Service		
Subgroup : None			
4110-14-20-10	Physical Therapy, Skilled Medicare	(244,498.59)	(205,391.00)
4180-14-20-80	Physical Therapy, Medicare Part B	(70,676.66)	(30,864.00)
4210-14-20-10	Occupational Therapy, Skilled Medicare	(221,055.53)	(208,847.00)
4280-14-20-80	Occupational Therapy, Medicare Part B	(38,339.32)	(28,455.00)
4310-14-20-10	Speech Therapy, Skilled Medicare	(52,823.63)	(29,514.00)
4380-14-20-80	Speech Therapy, Medicare Part B	(51,771.23)	(19,880.00)
4410-00-20-10	Pharmacy, Skilled Medicare	(115,653.37)	(96,680.00)
4510-00-20-10	Radiology, Skilled Medicare	(5,205.83)	(4,899.00)
4610-00-20-10	Laboratory, Skilled Medicare	(27,481.49)	(19,257.00)
4810-00-20-10	Medical Supplies, Skilled Medicare	0.00	(65.00)
5110-00-20-10	CA Ancillary, Skilled Medicare	666,718.44	564,653.00
5180-00-20-80	CA Ancillary, Medicare Part B	20,739.60	9,854.00
Subtotal : None		(140,047.61)	(69,345.00)
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(140,047.61)	(69,345.00)

Group : [S2L1.5C2]	Ancillary-Medicare Managed Care (Part C)		
Subgroup : None			
4111-14-20-11	Physical Therapy, Skilled Managed Care	(95,168.00)	(71,000.00)
4181-14-20-81	Physical Therapy, Managed Care Part B	(25,349.92)	(18,636.00)
4186-14-20-86	Physical Therapy, Managed Medicaid Part B	(4,311.48)	(2,169.00)
4211-14-20-11	Occupational Therapy, Skilled Managed Care	(87,371.55)	(71,638.00)
4281-14-20-81	Occupational Therapy, Managed Care Part B	(11,906.80)	(13,437.00)
4311-14-20-11	Speech Therapy, Skilled Managed Care	(13,044.45)	(8,539.00)
4381-14-20-81	Speech Therapy, Managed Care Part B	(21,393.79)	(12,500.00)
4411-00-20-11	Pharmacy, Skilled Managed Care	(32,717.04)	(19,904.00)
4481-00-20-81	Pharmacy, Managed Care Part B	(7,229.44)	(10,849.00)
4511-00-20-11	Radiology, Skilled Managed Care	(1,903.15)	(972.00)
4611-00-20-11	Laboratory, Skilled Managed Care	(8,054.53)	(5,243.00)
5111-00-20-11	CA Ancillary, Skilled Managed Care	239,263.01	182,010.00
5120-00-20-20	CA Ancillary, Insurance	(153.56)	(96.00)

5181-00-20-81	CA Ancillary, Managed Care Part B	13,837.89	5,689.00
5186-00-20-86	CA Ancillary, Managed Medicaid Part B	492.66	169.00
Subtotal : None		(55,010.15)	(47,115.00)
Total [S2L1.5C2]	Ancillary-Medicare Managed Care (Part C)	(55,010.15)	(47,115.00)

Group : [S2L1.6C2] Ancillary-MassHealth Fee-for-Service
Subgroup : None

4130-14-20-30	Physical Therapy, Medicaid	(517.47)	0.00
4230-14-20-30	Occupational Therapy, Medicaid	(476.53)	0.00
4286-14-20-86	Occupational Therapy, Managed Medicaid Part	(453.84)	0.00
4430-00-20-30	Pharmacy, Medicaid	(11,991.99)	(9,391.00)
4435-00-20-39	Pharmacy, Medicaid Pending	1,386.53	(2,220.00)
4441-00-20-41	Pharmacy, Hospice Medicaid	(19.44)	0.00
4630-00-20-30	Laboratory, Medicaid	(7,908.07)	(2,067.00)
5135-00-20-39	CA Ancillary, Medicaid Pending	(1,386.53)	2,220.00
Subtotal : None		(21,367.34)	(11,458.00)
Total [S2L1.6C2]	Ancillary-MassHealth Fee-for-Service	(21,367.34)	(11,458.00)

Group : [S2L1.8C2] Ancillary-Senior Care Options
Subgroup : None

4131-14-20-31	Physical Therapy, Medicaid Managed	(61,047.05)	(21,081.00)
4231-14-20-31	Occupational Therapy, Medicaid Managed	(41,687.17)	(21,325.00)
4331-14-20-31	Speech Therapy, Medicaid Managed	(10,686.62)	(8,418.00)
4431-00-20-31	Pharmacy, Medicaid Managed	(40,142.07)	(11,655.00)
4531-00-20-31	Radiology, Medicaid Managed	(909.00)	(491.00)
4631-00-20-31	Laboratory, Medicaid Managed	(11,808.28)	(14,669.00)
5130-00-20-30	CA Ancillary, Medicaid	21,207.70	11,458.00
5131-00-20-31	CA Ancillary, Medicaid Managed	132,856.99	52,481.00
5141-00-20-41	CA Ancillary, Hospice Medicaid	64.44	0.00
Subtotal : None		(12,151.06)	(13,700.00)
Total [S2L1.8C2]	Ancillary-Senior Care Options	(12,151.06)	(13,700.00)

Group : [S2L3.2C1] Endowment & Other Non Recoverable Revenue
Subgroup : None

5490-00-20-00	Capitation Income	(1,048.00)	(7,950.00)
9160-90-20-00	Donations	0.00	(440.00)
9164-00-20-19	Donations - Temporarily Restricted	(119,808.00)	(1,721,414.00)
9164-90-20-00	Donations - Temporarily Restricted	0.00	(2,802.00)
9230-00-20-00	Gain (Loss) Disposal of Asset	0.00	(938.00)
9233-00-20-00	Unrealized gain/loss on investments	(225,684.69)	688,481.00
9234-00-20-00	Realized gain/loss on investments - Funded Dep	(84,243.76)	(76,866.00)
9280-00-20-00	Gain (Loss) Debt	0.00	76,762.00
9300-00-20-19	Temp Rest Income Released Into Operations	(119,808.00)	(1,721,414.00)
9302-00-20-19	Temp Restricted Releases From Restriction	119,808.00	1,721,414.00
Subtotal : None		(430,784.45)	(1,045,167.00)
Total [S2L3.2C1]	Endowment & Other Non Recoverable Revenue	(430,784.45)	(1,045,167.00)

Group : [S2L3.3C1] Laundry Revenue
Subgroup : None

5614-44-20-10	Laundry Services	(56,578.88)	(91,862.00)
Subtotal : None		(56,578.88)	(91,862.00)
Total [S2L3.3C1]	Laundry Revenue	(56,578.88)	(91,862.00)

Group : [S2L3.5C1] Recovery of Bad Debts
Subgroup : None

5410-00-20-10	Bad Debt Write Offs, Skilled Medicare	(1,637.39)	0.00
5411-00-20-11	Bad Debt Write Offs, Skilled Managed Care	(491.00)	0.00
5431-00-20-31	Bad Debt Write Offs, Medicaid Managed	(1,085.20)	0.00
Subtotal : None		(3,213.59)	0.00
Total [S2L3.5C1]	Recovery of Bad Debts	(3,213.59)	0.00

Group : [S2L3.6C1] Prior Year Retroactive Revenue
Subgroup : None

5310-00-20-10	PY - Reim Adj, Skilled Medicare	2,090.56	1,772.00
5311-00-20-11	PY - Reim Adj, Skilled Managed Care	(13.36)	5,150.00
5320-00-20-20	PY - Reim Adj, Insurance	88.44	34.00
5330-00-20-30	PY - Reim Adj, Medicaid	(316,388.03)	(306,563.00)
5331-00-20-31	PY - Reim Adj, Medicaid Managed	2,130.24	(47,251.00)
5335-00-20-39	PY - Reim Adj, Medicaid Pending	297,593.32	415,889.00
5340-00-20-40	PY - Reim Adj, Hospice Private	0.00	(8,495.00)
5341-00-20-41	PY - Reim Adj, Hospice Medicaid	(2,957.02)	(25,480.00)
5350-00-20-50	PY - Reim Adj, Private	(33,975.00)	(66,830.00)
Subtotal : None		(51,430.85)	(31,774.00)
Total [S2L3.6C1]	Prior Year Retroactive Revenue	(51,430.85)	(31,774.00)

Group : [S2L3.7C1] Interest Income

Subgroup : None			
9200-00-20-00	Dividend Income	(29,780.37)	(30,040.00)
9210-00-20-00	Interest Income	(76,115.32)	(59,757.00)
9210-50-20-00	Interest Income	(183,565.11)	0.00
Subtotal : None		(289,460.80)	(89,797.00)
Total [S2L3.7C1]		(289,460.80)	(89,797.00)

Group : [S2L3.9C1] Administrative & General Recoverable Income			
Subgroup : None			
5766-00-20-00	Rental Income - other	0.00	(15,219.00)
5780-00-20-00	Affiliate Assessments	(52,335.55)	(51,157.00)
Subtotal : None		(52,335.55)	(66,376.00)
Total [S2L3.9C1] Administrative & General Recoverable Incon		(52,335.55)	(66,376.00)

Group : [S2L3.11C1] Variable Recoverable Income			
Subgroup : None			
5604-00-20-00	Dining - caf+-¼	0.00	(2,955.00)
5604-40-20-00	Dining - caf+↵	(14,302.16)	(748.00)
5608-40-20-00	Dining - Catering services	(128,942.80)	(342,632.00)
5608-40-20-10	Dining - Catering services	0.00	(586,725.00)
5608-95-20-00	Dining - Catering services	(4,869.40)	(5,054.00)
5712-30-20-50	Personal Services - Maintenance	54.00	0.00
5770-40-20-00	Vending Machine	0.00	(1,911.00)
5778-00-20-00	Rebates and Refunds	(16,152.56)	(80,729.00)
5778-10-20-00	Rebates and Refunds	(198.66)	(2,808.00)
5778-30-20-00	Rebates and Refunds	(2,227.59)	(170.00)
5778-40-20-00	Rebates and Refunds	(4,879.92)	(761.00)
5778-50-20-00	Rebates and Refunds	(41,176.40)	(38.00)
5778-57-20-00	Rebates and Refunds	0.00	(16,332.00)
5790-00-20-00	Miscellaneous Income	(29,001.81)	(24,826.00)
5792-00-20-00	Miscellaneous - Special Function Income	(68,948.41)	(111,276.00)
5792-43-20-10	Miscellaneous - Special Function Income	0.00	(14,091.00)
Subtotal : None		(310,645.71)	(1,191,056.00)
Total [S2L3.11C1] Variable Recoverable Income		(310,645.71)	(1,191,056.00)

Group : [S3L1.1C1]		Director of Nurses Salary	
Subgroup : None			
6110-11-20-00	Director of Nursing	133,463.78	125,172.00
Subtotal : None		133,463.78	125,172.00
Total [S3L1.1C1]		133,463.78	125,172.00

Group : [S3L1.7C1] Registered Nurses Salaries			
Subgroup : None			
6120-11-20-00	Assistant Director of Nursing	165,835.42	174,877.00
6240-10-20-00	Unit Manager - RN	168,114.66	149,117.00
6260-10-20-00	Supervisor - RN	84,409.32	58,472.00
6260-11-20-00	Supervisor - RN	0.00	511.00
6261-10-20-00	Supervisor - RN - OT	1,598.07	265.00
6261-11-20-00	Supervisor - RN - OT	0.00	116.00
6262-10-20-00	Supervisor - RN - Shift	3,944.37	1,653.00
6262-11-20-00	Supervisor - RN - Shift	0.00	32.00
6263-10-20-00	Supervisor - RN - Vacation	(127.61)	(2,485.00)
6264-10-20-00	Supervisor - RN - Sick	2,704.46	7,089.00
6265-10-20-00	Supervisor - RN - Holiday	1,988.53	2,098.00
6266-10-20-00	Supervisor - RN - Bonus	3,412.58	0.00
6268-10-20-00	Supervisor - RN - Other	346.16	2,521.00
6310-10-20-00	RN	599,995.62	454,881.00
6310-11-20-00	RN	0.00	1,391.00
6311-10-20-00	RN - OT	14,157.00	8,829.00
6311-11-20-00	RN - OT	0.00	28.00
6312-10-20-00	RN - Shift	20,570.07	22,015.00
6312-11-20-00	RN - Shift	0.00	136.00
6313-10-20-00	RN - Vacation	40,850.38	31,739.00
6314-10-20-00	RN - Sick	19,540.48	19,795.00
6315-10-20-00	RN - Holiday	18,520.16	18,466.00
6316-10-20-00	RN - Bonus	8,779.18	0.00
6317-10-20-00	RN - Orientation	583.54	0.00
6318-10-20-00	RN - Other	5,430.97	38,059.00
6318-11-20-00	RN - Other	0.00	300.00
Subtotal : None		1,160,653.36	989,905.00
Total [S3L1.7C1] Registered Nurses Salaries		1,160,653.36	989,905.00

Group : [S3L1.11C1] Registered Nurses Purchased Service Tempory Agency Staff			
Subgroup : None			
7312-10-20-00	Contract Labor - RNs	1,196,891.39	1,187,671.00
Subtotal : None		1,196,891.39	1,187,671.00

Total [S3L1.11C1]	Registered Nurses Purchased Service Temp	1,196,891.39	1,187,671.00	1196891	0.39
--------------------------	-------------------------------------------------	---------------------	---------------------	---------	------

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

Subgroup : None

6180-10-20-00	Case Manager - LPN	0.00	40,024.00
6180-11-20-00	Case Manager - LPN	105,598.12	50,019.00
6250-10-20-00	Unit Manager - LPN	142,537.63	60,321.00
6270-10-20-00	Supervisor - LPN	164,376.81	206,003.00
6270-11-20-00	Supervisor - LPN	0.00	136.00
6271-10-20-00	Supervisor - LPN - OT	1,689.76	2,230.00
6271-11-20-00	Supervisor - LPN - OT	0.00	68.00
6272-10-20-00	Supervisor - LPN - Shift	6,290.97	5,088.00
6273-10-20-00	Supervisor - LPN - Vacation	12,706.63	12,674.00
6274-10-20-00	Supervisor - LPN - Sick	9,741.66	9,152.00
6275-10-20-00	Supervisor - LPN - Holiday	6,085.67	6,524.00
6276-10-20-00	Supervisor - LPN - Bonus	12,900.14	0.00
6278-10-20-00	Supervisor - LPN - Other	7,325.79	12,983.00
6320-10-20-00	LPN	1,493,308.48	1,294,810.00
6320-11-20-00	LPN	0.00	260.00
6321-10-20-00	LPN - OT	82,747.69	91,331.00
6322-10-20-00	LPN - Shift	55,522.05	49,103.00
6322-11-20-00	LPN - Shift	0.00	16.00
6323-10-20-00	LPN - Vacation	73,967.54	49,474.00
6324-10-20-00	LPN - Sick	42,742.71	41,157.00
6325-10-20-00	LPN - Holiday	42,085.70	36,678.00
6326-10-20-00	LPN - Bonus	21,118.84	1,529.00
6327-10-20-00	LPN - Orientation	1,434.60	0.00
6328-10-20-00	LPN - Other	18,190.27	177,754.00
Subtotal : None		2,300,371.06	2,147,334.00
Total [S3L1.12C1]	Licensed Practical Nurses Salary	2,300,371.06	2,147,334.00

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

Subgroup : None

7314-10-20-00	Contract Labor - LPNs	1,847,765.68	1,643,504.00
Subtotal : None		1,847,765.68	1,643,504.00
Total [S3L1.16C1]	Licensed Practical Nurses Purchased Service	1,847,765.68	1,643,504.00

1847766 (0.32)

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

Subgroup : None

6330-10-20-00	Nurse Aides	2,769,601.84	2,067,858.00
6330-11-20-00	Nurse Aides	161.11	0.00
6330-22-20-00	Nurse Aides	0.00	50.00
6330-43-20-00	Nurse Aides	2,208.46	0.00
6331-10-20-00	Nurse Aides - OT	200,829.96	253,959.00
6331-11-20-00	Nurse Aides - OT	14.77	0.00
6332-10-20-00	Nurse Aides - Shift	238,865.97	470,532.00
6332-11-20-00	Nurse Aides - Shift	0.00	16.00
6332-43-20-00	Nurse Aides - Shift	45.50	0.00
6333-10-20-00	Nurse Aides - Vacation	107,704.86	85,163.00
6333-10-22-00	Nurse Aides - Vacation	(69.23)	69.00
6333-10-30-00	Nurse Aides - Vacation	(2,262.48)	2,262.00
6334-10-20-00	Nurse Aides - Sick	73,322.18	58,338.00
6335-10-20-00	Nurse Aides - Holiday	75,759.72	55,067.00
6335-43-20-00	Nurse Aides - Holiday	230.84	0.00
6336-10-20-00	Nurse Aides - Bonus	36,839.47	1,500.00
6337-10-20-00	Nurse Aides - Orientation	3,824.69	0.00
6338-10-20-00	Nurse Aides - Other	41,223.30	395,444.00
6360-14-20-00	Nurse Aides Rehab	0.00	798.00
Subtotal : None		3,548,300.96	3,391,056.00
Total [S3L1.17C1]	Certified Nurses Aides Salaries	3,548,300.96	3,391,056.00

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

Subgroup : None

7316-10-20-00	Contract Labor - Nurse Aides	1,107,083.35	1,975,596.00
Subtotal : None		1,107,083.35	1,975,596.00
Total [S3L1.21C1]	Certified Nurses Aides Purchased Service Tr	1,107,083.35	1,975,596.00

1107083 0.35

Group : [S3L2.1C1] Administration Salaries

Subgroup : [S3L2.1C] Administrator Salaries

6610-50-10-00	Administrator	(30,066.01)	249,977.00
6610-50-20-00	Administrator	229,854.90	175,093.00
Subtotal [S3L2.1C1A] Administrator Salaries		199,788.89	425,070.00
Total [S3L2.1C1]	Administration Salaries	199,788.89	425,070.00

Group : [S3L2.7C1] Clerical Staff Salaries

Subgroup : None

6410-52-10-00	Admissions Director	0.00	34,846.00
6410-52-20-00	Admissions Director	41,111.56	0.00
6410-55-20-00	Admissions Director	3,179.34	2,718.00
6420-52-10-00	Admissions Coordinator	0.00	53,364.00
6420-52-20-00	Admissions Coordinator	56,894.67	1,928.00
6420-55-20-00	Admissions Coordinator	1,745.15	2,886.00
6600-50-10-00	Administrative	0.00	21,792.00
6600-50-20-00	Administrative	107,010.47	(6,231.00)
6600-58-10-00	Administrative	0.00	71,593.00
6600-58-20-00	Administrative	62,531.69	(2,149.00)
6603-50-10-00	Administrative - Vacation	34,615.38	(227.00)
6603-50-20-00	Administrative - Vacation	3,461.54	2,090.00
6603-58-10-00	Administrative - Vacation	0.00	(2,359.00)
6603-58-20-00	Administrative - Vacation	5,685.12	8,437.00
6604-50-20-00	Administrative - Sick	1,419.24	0.00
6604-58-10-00	Administrative - Sick	0.00	2,618.00
6604-58-20-00	Administrative - Sick	1,551.00	0.00
6605-50-20-00	Administrative - Holiday	3,024.88	523.00
6605-58-10-00	Administrative - Holiday	0.00	2,000.00
6605-58-20-00	Administrative - Holiday	2,185.27	277.00
6606-50-20-00	Administrative - Bonus	17,490.60	0.00
6606-58-20-00	Administrative - Bonus	64.59	0.00
6608-50-10-00	Administrative - Other	0.00	1,672.00
6608-50-20-00	Administrative - Other	2,994.23	0.00
6608-58-10-00	Administrative - Other	0.00	309.00
6608-58-20-00	Administrative - Other	393.54	0.00
6620-50-10-00	Finance	0.00	184,276.00
6620-50-20-00	Finance	67,618.02	(8,790.00)
6620-55-20-00	Finance	28,017.82	1,988.00
6620-59-20-00	Finance	0.00	226.00
6621-50-10-00	Finance - OT	0.00	51.00
6621-50-20-00	Finance - OT	0.00	30.00
6622-50-10-00	Finance - Shift	0.00	18.00
6622-59-20-00	Finance - Shift	0.00	8.00
6623-50-10-00	Finance - Vacation	0.00	(2,661.00)
6623-50-20-00	Finance - Vacation	20,193.19	1,564.00
6623-55-20-00	Finance - Vacation	(8,728.56)	9,536.00
6623-57-20-00	Finance - Vacation	(5,288.58)	5,289.00
6624-50-10-00	Finance - Sick	0.00	7,894.00
6624-50-20-00	Finance - Sick	2,261.39	226.00
6624-55-20-00	Finance - Sick	403.92	0.00
6625-50-10-00	Finance - Holiday	0.00	4,636.00
6625-50-20-00	Finance - Holiday	2,705.68	728.00
6625-55-20-00	Finance - Holiday	504.90	0.00
6626-50-20-00	Finance - Bonus	61.41	0.00
6626-55-20-00	Finance - Bonus	76.44	0.00
6627-50-20-00	Finance - Orientation	163.40	0.00
6628-50-10-00	Finance - Other	0.00	2,292.00
6628-50-20-00	Finance - Other	263.28	0.00
6630-57-10-00	HR	0.00	117,522.00
6630-57-20-00	HR	118,409.68	1,084.00
6633-57-10-00	HR - Vacation	2,263.92	6,651.00
6633-57-20-00	HR - Vacation	9,021.63	2,309.00
6634-57-10-00	HR - Sick	0.00	1,585.00
6634-57-20-00	HR - Sick	2,265.44	259.00
6635-57-10-00	HR - Holiday	0.00	3,010.00
6635-57-20-00	HR - Holiday	4,072.58	259.00
6636-57-20-00	HR - Bonus	128.78	0.00
6638-57-10-00	HR - Other	0.00	2,880.00
6638-57-20-00	HR - Other	3,669.30	259.00
6640-10-20-00	Purchasing	36,877.43	16,305.00
6640-50-20-00	Purchasing	1,933.14	19,310.00
6641-10-20-00	Purchasing - OT	801.79	213.00
6641-50-20-00	Purchasing - OT	(32.32)	474.00
6642-10-20-00	Purchasing - Shift	720.75	90.00
6642-50-20-00	Purchasing - Shift	0.00	91.00
6643-10-20-00	Purchasing - Vacation	(1,354.53)	1,977.00
6643-50-20-00	Purchasing - Vacation	4,358.16	574.00
6644-10-20-00	Purchasing - Sick	819.30	127.00
6644-50-20-00	Purchasing - Sick	781.83	671.00
6645-10-20-00	Purchasing - Holiday	979.95	412.00
6645-50-20-00	Purchasing - Holiday	321.30	758.00
6646-10-20-00	Purchasing - Bonus	876.44	0.00
6648-10-20-00	Purchasing - Other	1,073.58	6,424.00
6648-50-20-00	Purchasing - Other	300.00	2,382.00
6650-11-20-00	Administrative Assistant	0.00	10,894.00

6650-50-10-00	Administrative Assistant	0.00	51,690.00
6650-50-20-00	Administrative Assistant	36,572.00	4,197.00
6652-50-20-00	Administrative Assistant - Shift	0.00	2.00
6653-11-20-00	Administrative Assistant - Vacation	0.00	172.00
6653-50-10-00	Administrative Assistant - Vacation	0.00	4,360.00
6653-50-20-00	Administrative Assistant - Vacation	6,940.79	1,212.00
6653-50-22-00	Administrative Assistant - Vacation	0.00	(395.00)
6654-11-20-00	Administrative Assistant - Sick	0.00	470.00
6654-50-10-00	Administrative Assistant - Sick	0.00	2,422.00
6654-50-20-00	Administrative Assistant - Sick	1,596.60	1,517.00
6655-11-20-00	Administrative Assistant - Holiday	0.00	423.00
6655-50-10-00	Administrative Assistant - Holiday	0.00	1,466.00
6655-50-20-00	Administrative Assistant - Holiday	840.28	300.00
6656-11-20-00	Administrative Assistant - Bonus	0.00	1,529.00
6656-50-20-00	Administrative Assistant - Bonus	137.14	0.00
6657-50-20-00	Administrative Assistant - Orientation	539.54	0.00
6658-11-20-00	Administrative Assistant - Other	0.00	168.00
6658-44-20-00	Administrative Assistant - Other	0.00	(14.00)
6658-50-10-00	Administrative Assistant - Other	0.00	726.00
6658-50-20-00	Administrative Assistant - Other	793.98	591.00
6660-21-20-00	Receptionist	50.70	97.00
6660-49-20-00	Receptionist	0.00	65.00
6660-50-20-00	Receptionist	0.00	233.00
6660-59-20-00	Receptionist	65,458.43	60,907.00
6661-50-20-00	Receptionist - OT	0.00	41.00
6661-59-20-00	Receptionist - OT	641.55	877.00
6662-21-20-00	Receptionist - Shift	7.20	0.00
6662-49-20-00	Receptionist - Shift	0.00	1.00
6662-50-20-00	Receptionist - Shift	0.00	5.00
6662-59-20-00	Receptionist - Shift	1,026.82	717.00
6663-59-20-00	Receptionist - Vacation	963.28	1,222.00
6664-59-20-00	Receptionist - Sick	2,007.81	1,863.00
6665-59-20-00	Receptionist - Holiday	1,511.29	1,319.00
6666-59-20-00	Receptionist - Bonus	112.16	0.00
6667-59-20-00	Receptionist - Orientation	197.92	0.00
6668-40-20-00	Receptionist - Other	0.00	200.00
6668-59-20-00	Receptionist - Other	135.00	265.00
Subtotal : None		761,431.22	738,566.00
Total [S3L2.7C1] Clerical Staff Salaries		761,431.22	738,566.00

Group : [S3L2.10C1] Clerical Staff Purchased Service

Subgroup : None			
7620-50-20-00	Purchased Services - Finance	117,251.88	62,933.00
7630-50-20-00	Purchased Services - Revenue Cycle	150,425.75	146,044.00
7650-50-20-00	Purchased Services - IT	374,384.56	181,440.00
7650-58-20-00	Purchased Services - IT	3,839.48	6,963.00
7654-57-20-00	Purchased Services - IT Software	693.00	5,280.00
Subtotal : None		646,594.67	402,660.00
Total [S3L2.10C1] Clerical Staff Purchased Service		646,594.67	402,660.00

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

Subgroup : None			
8052-50-20-00	Data Services	2,804.07	225.00
8052-52-20-00	Data Services	7,698.68	0.00
8052-58-20-00	Data Services	122,764.05	60,557.00
8054-50-20-00	Data Services - software fees	2,961.72	126.00
8054-57-20-00	Data Services - software fees	10,188.33	24,565.00
8054-58-20-00	Data Services - software fees	2,446.03	5,841.00
Subtotal : None		148,862.88	91,314.00
Total [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping Services		148,862.88	91,314.00

Group : [S3L2.12C1] Office Supplies

Subgroup : None			
7690-21-20-00	Purchased Services - Printing	101.64	110.00
7690-50-20-00	Purchased Services - Printing	2,413.00	15.00
7690-50-20-19	Purchased Services - Printing	0.00	194.00
7690-57-20-00	Purchased Services - Printing	0.00	132.00
7820-50-20-00	Supplies - Admissions	600.00	0.00
8040-10-20-00	Office Supplies	1,763.59	2,283.00
8040-40-20-00	Office Supplies	0.00	263.00
8040-50-20-00	Office Supplies	67,747.03	37,168.00
8040-57-20-00	Office Supplies	6,064.30	3,860.00
8040-58-20-00	Office Supplies	623.51	300.00
8042-50-20-00	Office Supplies - Bank Fees	13,806.00	7,394.00
8044-50-20-00	Office Supplies - Copier	7,756.17	18,061.00
8046-50-20-00	Office Supplies - postage	8,833.70	14,915.00

8046-57-20-00	Office Supplies - postage	0.00	35.00
Subtotal : None		109,708.94	84,730.00
Total [S3L2.12C1]	Office Supplies	109,708.94	84,730.00

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

Subgroup : None			
7960-59-20-00	Communications	25,178.55	29,522.00
7962-59-20-00	Communications - Cell Phones	7,449.85	9,940.00
7964-31-20-00	Cable	32,604.78	33,174.00
Subtotal : None		65,233.18	72,636.00
Total [S3L2.13C1]	Telecommunications (e.g. Internet & Phone)	65,233.18	72,636.00

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

Subgroup : None			
8060-11-20-00	Travel and Entertainment	848.00	0.00
8060-50-20-00	Travel and Entertainment	0.00	104.00
8064-50-20-00	Travel - Transportation	448.88	0.00
8066-50-20-00	Travel - Meals	186.34	164.00
8068-16-20-00	Conferences and seminars	899.00	378.00
8068-50-20-00	Conferences and seminars	4,324.00	485.00
8068-57-20-00	Conferences and seminars	0.00	2,375.00
Subtotal : None		6,706.22	3,506.00
Total [S3L2.15C1]	Travel, Conventions & Meetings	6,706.22	3,506.00

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

Subgroup : None			
8150-50-20-00	Advertising - Help Wanted	20,000.00	0.00
8150-57-20-00	Advertising - Help Wanted	112,178.95	112,581.00
8151-50-20-00	Advertising - Employee Recruitment	15,000.00	0.00
8151-57-20-00	Advertising - Employee Recruitment	13,197.55	0.00
Subtotal : None		160,376.50	112,581.00
Total [S3L2.16C1]	Advertising: Help Wanted	160,376.50	112,581.00

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

Subgroup : None			
8050-10-20-00	Dues, Subscriptions and Licenses	80.00	0.00
8050-21-20-00	Dues, Subscriptions and Licenses	958.90	1,161.00
8050-30-20-00	Dues, Subscriptions and Licenses	593.27	952.00
8050-50-20-00	Dues, Subscriptions and Licenses	50,638.46	40,180.00
8050-50-20-20	Dues, Subscriptions and Licenses	250.00	0.00
8050-59-20-00	Dues, Subscriptions and Licenses	109.25	0.00
Subtotal : None		52,629.88	42,293.00
Total [S3L2.17C1]	Licenses & Dues: Patient Care Related Porti	52,629.88	42,293.00

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

Subgroup : None			
8004-50-20-00	Accounting and Audit Fees	86,986.50	10,028.00
8004-55-20-00	Accounting and Audit Fees	1,745.60	33,579.00
Subtotal : None		88,732.10	43,607.00
Total [S3L2.19C1]	Accounting Services (not related to Appeals)	88,732.10	43,607.00

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

Subgroup : None			
8030-50-20-00	Insurance - General	193,267.10	388,988.00
8034-50-20-00	Insurance - Professional	423,060.76	153,097.00
Subtotal : None		616,327.86	542,085.00
Total [S3L2.20C1]	Insurance: Malpractice & General Liability	616,327.86	542,085.00

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

Subgroup : None			
7440-11-20-00	Purchased Services - Nursing Other	4,750.00	0.00
7600-10-20-00	Purchased Services - Professional Consulting	0.00	850.00
7600-10-20-10	Purchased Services - Professional Consulting	0.00	1,114.00
7600-10-20-11	Purchased Services - Professional Consulting	0.00	250.00
7600-10-20-30	Purchased Services - Professional Consulting	0.00	120.00
7600-10-20-50	Purchased Services - Professional Consulting	0.00	350.00
7600-14-20-00	Purchased Services - Professional Consulting	0.00	(10,000.00)
7699-50-20-00	Purchased Services - Other	32,156.54	25,001.00
7699-59-20-00	Purchased Services - Other	2,533.50	361.00
8000-50-20-00	Consulting Fees	47,867.84	28,101.00
8157-00-20-00	Miscellaneous Expenses	0.00	75.00
8157-50-20-00	Miscellaneous Expenses	22,022.49	18,418.00
8157-57-20-00	Miscellaneous Expenses	0.00	(690.00)
8158-50-20-00	Miscellaneous Expenses - gifts and decorations	3,559.74	3,523.00
8502-50-20-00	Interest - Bank Debt	0.00	13,008.00
8504-50-20-00	Interest - Remarketing Expenses	0.00	8,057.00

8510-50-20-00	Interest - Swap - Unrealized Gain (Loss)	36,628.20	0.00
8514-50-20-00	Interest - Other	501.69	0.00
9160-50-20-00	Donations	100.00	0.00
9220-00-20-00	Investment Service Fees	14,395.50	9,612.00
9220-50-20-00	Investment Service Fees	1,994.32	1,771.00
9460-90-20-00	Donation Expenses	2,362.50	0.00
Subtotal : None		168,872.32	99,921.00
Total [S3L2.22C1]	Other A & G Expenses	168,872.32	99,921.00

Group : [S3L2B.1C1] Advertising Marketing

Subgroup : None			
8152-51-20-00	Advertising / Public Relations	0.00	1,000.00
8152-52-20-00	Advertising / Public Relations	72,808.45	124,672.00
8152-57-20-00	Advertising / Public Relations	0.00	461.00
Subtotal : None		72,808.45	126,133.00
Total [S3L2B.1C1]	Advertising Marketing	72,808.45	126,133.00

Group : [S3L2B.2C1] Licenses & Dues Not Patient Related to Resident Care

Subgroup : None			
8400-50-20-00	Affiliate Dues	193,967.63	7,949,274.00
8404-50-20-00	Affiliate Dues	0.00	28,479.00
Subtotal : None		193,967.63	7,977,753.00
Total [S3L2B.2C1]	Licenses & Dues Not Patient Related to Resi	193,967.63	7,977,753.00

Group : [S3L2B.6C1] Legal: Other

Subgroup : None			
8002-50-20-00	Legal Services	86,992.01	17,826.00
8002-57-20-00	Legal Services	0.00	5,143.00
Subtotal : None		86,992.01	22,969.00
Total [S3L2B.6C1]	Legal: Other	86,992.01	22,969.00

Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest

Subgroup : None			
8159-00-20-00	Fines and Penalties	89.52	0.00
8159-50-20-00	Fines and Penalties	10,974.76	61,439.00
8159-57-20-19	Fines and Penalties	0.00	1,400.00
8159-59-20-00	Fines and Penalties	0.00	17.00
Subtotal : None		11,064.28	62,856.00
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including Interest	11,064.28	62,856.00

Group : [S3L2B.12C1] State & Federal Income Taxes

Subgroup : None			
7630-55-20-30	Purchased Services - Revenue Cycle	0.00	1,900.00
8580-50-20-00	Federal Income Tax	2,035.00	2,090.00
Subtotal : None		2,035.00	3,990.00
Total [S3L2B.12C1]	State & Federal Income Taxes	2,035.00	3,990.00

Group : [S3L2B.14C1] Bad Debt Expenses

Subgroup : None			
5410-00-20-00	Bad Debt Write Offs, Skilled Medicare	283,168.17	121,390.00
5450-00-20-00	Bad Debt Write Offs, Private	27,336.80	0.00
5450-00-20-50	Bad Debt Write Offs, Private	83,529.11	0.00
Subtotal : None		394,034.08	121,390.00
Total [S3L2B.14C1]	Bad Debt Expenses	394,034.08	121,390.00

Group : [S3L2B.15C1] User Fee Assessment

Subgroup : None			
8100-50-20-00	Bed Tax Fee	506,622.56	154,962.00
Subtotal : None		506,622.56	154,962.00
Total [S3L2B.15C1]	User Fee Assessment	506,622.56	154,962.00

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

Subgroup : None			
6210-10-20-00	Staff Development	25,261.72	0.00
6210-16-10-00	Staff Development	0.00	146,580.00
6210-16-20-00	Staff Development	163,269.47	781.00
Subtotal : None		188,531.19	147,361.00
Total [S3L3.1C1]	Staff Development Coordinator Salaries	188,531.19	147,361.00

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

Subgroup : None			
6900-30-10-00	Plant Operations Director	0.00	62,646.00
6900-30-20-00	Plant Operations Director	76,221.56	6,290.00
6900-58-10-00	Plant Operations Director	0.00	7,067.00
6900-58-20-00	Plant Operations Director	0.00	679.00
6910-30-10-00	Plant Operations Staff	0.00	189,808.00

6910-30-20-00	Plant Operations Staff	189,767.02	(1,340.00)
6911-30-10-00	Plant Operations Staff - OT	0.00	3,612.00
6911-30-20-00	Plant Operations Staff - OT	5,058.66	477.00
6912-30-10-00	Plant Operations Staff - Shift	0.00	382.00
6912-30-20-00	Plant Operations Staff - Shift	402.55	24.00
6913-30-10-00	Plant Operations Staff - Vacation	0.00	1,577.00
6913-30-20-00	Plant Operations Staff - Vacation	15,314.12	11,599.00
6914-30-10-00	Plant Operations Staff - Sick	0.00	8,662.00
6914-30-20-00	Plant Operations Staff - Sick	6,313.86	161.00
6915-30-10-00	Plant Operations Staff - Holiday	0.00	4,851.00
6915-30-20-00	Plant Operations Staff - Holiday	6,800.38	989.00
6916-30-10-00	Plant Operations Staff - Bonus	0.00	1,223.00
6916-30-20-00	Plant Operations Staff - Bonus	362.92	0.00
6918-30-10-00	Plant Operations Staff - Other	0.00	2,590.00
6918-30-20-00	Plant Operations Staff - Other	3,421.17	122.00
Subtotal : None		303,662.24	301,419.00
Total [S3L3.5C1]		303,662.24	301,419.00

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

Subgroup : None

7670-10-20-00	Purchased Services - Maintenance	0.00	320.00
7670-30-20-00	Purchased Services - Maintenance	56,229.54	46,493.00
7670-31-20-00	Purchased Services - Maintenance	280.00	530.00
7670-40-20-00	Purchased Services - Maintenance	11,191.35	21,095.00
7670-59-20-00	Purchased Services - Maintenance	132.00	0.00
7670-95-20-00	Purchased Services - Maintenance	0.00	239.00
7842-30-20-00	Supplies - Pest Control	4,035.00	3,700.00
7906-30-20-00	Grounds Maintenance	6,136.15	30,789.00
7906-50-20-00	Grounds Maintenance	19,464.30	0.00
7910-30-20-00	Snow and weather related maintenance	1,827.21	7,113.00
7950-30-20-00	Heat, Light and Power	3,720.40	4,065.00
7950-31-20-00	Heat, Light and Power	314,925.01	275,598.00
7950-31-20-10	Heat, Light and Power	0.00	(751.00)
7952-31-20-00	Gas	115,591.41	167,408.00
7954-31-20-00	Water and Sewer	5,135.77	5,438.00
7954-31-20-10	Water and Sewer	(624.00)	(680.00)
7956-31-20-00	Trash	88,036.24	68,997.00
7956-58-20-00	Trash	0.00	217.00
7958-10-20-00	Hazardous Waste	760.40	1,195.00
Subtotal : None		626,840.78	631,766.00
Total [S3L3.8C1]		626,840.78	631,766.00

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

Subgroup : None

7900-10-20-00	Repairs and Maintenance	8,166.34	4,008.00
7900-30-20-00	Repairs and Maintenance	69,189.31	75,299.00
7900-30-20-10	Repairs and Maintenance	0.00	(7,724.00)
7900-40-20-00	Repairs and Maintenance	203.99	1,074.00
7900-43-20-00	Repairs and Maintenance	159.94	0.00
7900-44-20-00	Repairs and Maintenance	0.00	444.00
7900-50-20-00	Repairs and Maintenance	165.00	0.00
7908-40-20-00	Minor Equipment	1,039.00	0.00
Subtotal : None		78,923.58	73,101.00
Total [S3L3.9C1]		78,923.58	73,101.00

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

Subgroup : None

7904-50-20-00	Transportation Expenses	1,287.07	3,633.00
Subtotal : None		1,287.07	3,633.00
Total [S3L3.10C1]		1,287.07	3,633.00

Group : [S3L3.13C1] Dietician: Salaries

Subgroup : None

6800-20-20-00	Dietician	0.00	1,359.00
6800-40-20-00	Dietician	181,910.51	178,961.00
Subtotal : None		181,910.51	180,320.00
Total [S3L3.13C1]		181,910.51	180,320.00

Group : [S3L3.18C1] Dietary: Salaries

Subgroup : None

6810-40-20-00	Dining Director	120,734.69	100,490.00
6820-10-20-00	Dining Personnel	0.00	1,433.00
6820-40-20-00	Dining Personnel	821,415.21	750,715.00
6821-40-20-00	Dining Personnel - OT	54,394.45	56,985.00
6822-10-20-00	Dining Personnel - Shift	0.00	33.00
6822-40-20-00	Dining Personnel - Shift	12,148.02	8,536.00

6823-40-20-00	Dining Personnel - Vacation	20,509.10	25,524.00
6824-40-20-00	Dining Personnel - Sick	14,790.45	23,892.00
6825-40-20-00	Dining Personnel - Holiday	22,302.74	20,952.00
6826-40-20-00	Dining Personnel - Bonus	20,908.42	0.00
6827-40-20-00	Dining Personnel - Orientation	1,422.15	0.00
6828-10-20-00	Dining Personnel - Other	0.00	100.00
6828-40-20-00	Dining Personnel - Other	12,001.77	69,952.00
6830-40-20-00	Dining Cook	205,055.20	150,016.00
6831-40-20-00	Dining Cook - OT	6,861.91	16,257.00
6832-40-20-00	Dining Cook - Shift	2,616.58	1,331.00
6833-40-20-00	Dining Cook - Vacation	24,350.90	3,650.00
6834-40-20-00	Dining Cook - Sick	10,233.35	1,763.00
6835-40-20-00	Dining Cook - Holiday	7,885.17	3,015.00
6836-40-20-00	Dining Cook - Bonus	1,576.46	0.00
6838-40-20-00	Dining Cook - Other	1,387.13	13,150.00
Subtotal : None		1,360,593.70	1,247,794.00
Total [S3L3.18C1] Dietary: Salaries		1,360,593.70	1,247,794.00

Group : [S3L3.21C1] Dietary: Food

Subgroup : None

7850-10-20-00	Food	0.00	124.00
7850-40-20-00	Food	809,697.11	1,001,015.00
7850-40-20-10	Food	(596,729.70)	0.00
7866-10-20-00	Food - Supplements	0.00	625.00
7866-40-20-00	Food - Supplements	29,765.43	40,046.00
Subtotal : None		242,732.84	1,041,810.00
Total [S3L3.21C1] Dietary: Food		242,732.84	1,041,810.00

Group : [S3L3.22C1] Dietary: Purchased Service

Subgroup : None

7640-40-20-00	Purchased Services - Dining	27,382.74	26,280.00
Subtotal : None		27,382.74	26,280.00
Total [S3L3.22C1] Dietary: Purchased Service		27,382.74	26,280.00

Group : [S3L3.23C1] Dietary: Supplies & Expenses

Subgroup : None

7860-40-20-00	Dining - other departments	700.00	0.00
7862-40-20-00	Dining - Cafeteria Expenses	59,988.94	24,301.00
7870-40-20-00	Supplies - Dining	67,838.70	67,854.00
7870-40-20-19	Supplies - Dining	0.00	(286.00)
7876-40-20-00	Supplies - Dining - Cleaning	0.00	762.00
Subtotal : None		128,527.64	92,631.00
Total [S3L3.23C1] Dietary: Supplies & Expenses		128,527.64	92,631.00

Group : [S3L3.24C1] Housekeeping / Laundry: Salaries

Subgroup : [S3L3.24C1] Housekeeping Salaries

6860-43-10-00	Housekeeping Staff	0.00	355.00
6860-43-20-00	Housekeeping Staff	452,233.53	408,904.00
6860-44-20-00	Housekeeping Staff	0.00	166.00
6861-43-20-00	Housekeeping Staff - OT	15,663.71	15,973.00
6862-43-20-00	Housekeeping Staff - Shift	5,064.32	4,074.00
6863-43-20-00	Housekeeping Staff - Vacation	28,978.32	14,661.00
6863-44-20-00	Housekeeping Staff - Vacation	0.00	(89.00)
6864-43-20-00	Housekeeping Staff - Sick	12,269.93	12,790.00
6865-43-20-00	Housekeeping Staff - Holiday	15,721.68	13,697.00
6866-43-20-00	Housekeeping Staff - Bonus	6,990.91	0.00
6867-43-20-00	Housekeeping Staff - Orientation	421.01	0.00
6868-40-20-00	Housekeeping Staff - Other	0.00	3,131.00
6868-43-20-00	Housekeeping Staff - Other	2,111.98	4,996.00
Subtotal [S3L3.24C1] Housekeeping Salaries		539,455.39	478,658.00

Subgroup : [S3L3.24C1] Laundry Salaries

6870-44-20-00	Laundry Staff	153,034.30	119,957.00
6871-44-20-00	Laundry Staff - OT	11,083.66	6,215.00
6872-44-20-00	Laundry Staff - Shift	2,423.39	1,623.00
6873-44-20-00	Laundry Staff - Vacation	14,831.78	1,581.00
6874-44-20-00	Laundry Staff - Sick	4,049.71	5,692.00
6875-44-20-00	Laundry Staff - Holiday	5,812.88	4,465.00
6876-44-20-00	Laundry Staff - Bonus	424.96	0.00
6878-44-20-00	Laundry Staff - Other	902.74	1,084.00
Subtotal [S3L3.24C1] Laundry Salaries		192,563.42	140,617.00

Total [S3L3.24C1] Housekeeping / Laundry: Salaries		732,018.81	619,275.00
-----------------------------------------------------------	--	-------------------	-------------------

Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service

Subgroup : [S3L3.27C1] Laundry Purchased Service

7356-44-20-00	Contract Labor - Laundry	24,904.00	99,792.00
7660-40-20-00	Purchased Services - Housekeeping / Laundry	0.00	1,039.00
7660-43-20-00	Purchased Services - Housekeeping / Laundry	7,450.31	7,598.00
7660-44-20-00	Purchased Services - Housekeeping / Laundry	5,550.14	6,917.00
Subtotal [S3L3.27C1E Laundry Purchased Service		37,904.45	115,346.00

Total [S3L3.27C1]	Housekeeping / Laundry: Purchased Service	37,904.45	115,346.00
--------------------------	--------------------------------------------------	------------------	-------------------

Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense
Subgroup : [S3L3.28C1E Housekeeping Supplies & Expenses

7660-44-20-10	Purchased Services - Housekeeping / Laundry	(38,314.19)	0.00
7840-10-20-00	Supplies - Housekeeping	0.00	350.00
7840-40-20-00	Supplies - Housekeeping	3,151.59	2,502.00
7840-43-20-00	Supplies - Housekeeping	80,159.72	69,039.00
Subtotal [S3L3.28C1E Housekeeping Supplies & Expenses		44,997.12	71,891.00

Subgroup : [S3L3.28C1E Laundry Supplies & Expense

7844-40-20-00	Supplies - Laundry	0.00	2,467.00
7844-43-20-00	Supplies - Laundry	10,854.32	0.00
7844-44-20-00	Supplies - Laundry	3,914.09	6,838.00
Subtotal [S3L3.28C1E Laundry Supplies & Expense		14,768.41	9,305.00

Total [S3L3.28C1]	Housekeeping / Laundry: Supplies & Expense	59,765.53	81,196.00
--------------------------	-------------------------------------------------------	------------------	------------------

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

Subgroup : None

7846-44-20-00	Supplies - Linen	30,424.71	19,626.00
Subtotal : None		30,424.71	19,626.00

Total [S3L3.29C1]	Housekeeping / Laundry: Linen & Bedding	30,424.71	19,626.00
--------------------------	----------------------------------------------------	------------------	------------------

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

Subgroup : None

6380-10-20-00	Medical Records	0.00	18,547.00
6380-11-20-00	Medical Records	51,168.25	25,121.00
6382-10-20-00	Medical Records - Shift	0.00	1.00
6382-11-20-00	Medical Records - Shift	4.65	0.00
6383-10-20-00	Medical Records - Vacation	0.00	(2,700.00)
6383-11-20-00	Medical Records - Vacation	3,030.80	6,156.00
6384-10-20-00	Medical Records - Sick	0.00	1,387.00
6384-11-20-00	Medical Records - Sick	2,102.19	8,134.00
6385-10-20-00	Medical Records - Holiday	0.00	517.00
6385-11-20-00	Medical Records - Holiday	1,424.00	521.00
6386-11-20-00	Medical Records - Bonus	114.65	0.00
6388-10-20-00	Medical Records - Other	0.00	172.00
6388-11-20-00	Medical Records - Other	1,230.60	517.00
6390-11-20-00	Nursing Clerical	80,526.40	61,515.00
6391-11-20-00	Nursing Clerical - OT	7,579.36	6,744.00
6392-11-20-00	Nursing Clerical - Shift	110.25	296.00
6393-11-20-00	Nursing Clerical - Vacation	10,417.70	3,301.00
6394-11-20-00	Nursing Clerical - Sick	1,278.98	818.00
6395-11-20-00	Nursing Clerical - Holiday	2,096.32	1,707.00
6396-11-20-00	Nursing Clerical - Bonus	348.27	0.00
6398-10-20-00	Nursing Clerical - Other	0.00	1,950.00
6398-11-20-00	Nursing Clerical - Other	727.01	1,596.00
Subtotal : None		162,159.43	136,300.00

Total [S3L3.36C1]	Unit Clerks & Medical Records: Salaries	162,159.43	136,300.00
--------------------------	----------------------------------------------------	-------------------	-------------------

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

Subgroup : [S3L3.40C1E MDS Salaries

6140-10-20-00	MDS - RN	0.00	854.00
6140-11-20-00	MDS - RN	329,062.27	349,105.00
6141-11-20-00	MDS - RN - OT	841.50	0.00
6142-10-20-00	MDS - RN - Shift	0.00	5.00
6142-11-20-00	MDS - RN - Shift	1,196.97	779.00
6143-11-20-00	MDS - RN - Vacation	25,244.96	13,748.00
6144-11-20-00	MDS - RN - Sick	4,099.69	7,742.00
6145-11-20-00	MDS - RN - Holiday	9,622.22	10,606.00
6146-11-20-00	MDS - RN - Bonus	268.86	0.00
6148-11-20-00	MDS - RN - Other	7,239.38	11,101.00
6150-11-20-00	MDS - LPN	39,367.89	252.00
6152-11-20-00	MDS - LPN - Shift	0.00	2,655.00
6153-11-20-00	MDS - LPN - Vacation	5,427.44	0.00
6154-11-20-00	MDS - LPN - Sick	1,477.71	0.00
6155-11-20-00	MDS - LPN - Holiday	1,052.94	0.00
6156-11-20-00	MDS - LPN - Bonus	76.44	0.00
Subtotal [S3L3.40C1E MDS Salaries		424,978.27	396,847.00

Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) Evaluati	424,978.27	396,847.00
Group : [S3L3.48C1] Social Service Worker: Salaries			
Subgroup : None			
6460-10-20-00	Social Services	24,970.00	0.00
6460-20-20-00	Social Services	169,321.55	91,654.00
6461-20-20-00	Social Services - OT	0.00	6.00
6462-20-20-00	Social Services - Shift	1.35	4.00
6463-20-20-00	Social Services - Vacation	10,837.18	8,114.00
6464-20-20-00	Social Services - Sick	4,643.04	2,876.00
6465-20-20-00	Social Services - Holiday	5,908.10	2,888.00
6466-20-20-00	Social Services - Bonus	1,802.86	0.00
6468-20-20-00	Social Services - Other	3,409.27	2,715.00
Subtotal : None		220,893.35	108,257.00
Total [S3L3.48C1]	Social Service Worker: Salaries	220,893.35	108,257.00
Group : [S3L3.56C1] Indirect Restorative Therapy: Salaries			
Subgroup : None			
7846000000	SALARIES - INDIRECT RESTORATIVE	115,540.08	88,353.00
Subtotal : None		115,540.08	88,353.00
Total [S3L3.56C1]	Indirect Restorative Therapy: Salaries	115,540.08	88,353.00
Group : [S3L3.60C1] Direct Restorative Therapy: Salaries			
Subgroup : None			
6500-14-10-00	Activities Director - Vacation	4,441.48	108,032.00
6500-14-20-00	Therapy Director	101,355.23	6,848.00
6510-10-20-00	Physical Therapy	0.00	32,250.00
6510-14-10-00	Physical Therapy	(56,570.54)	21,652.00
6510-14-20-00	Physical Therapy	275,781.72	60,435.00
6520-14-10-00	Physical Therapy Assistant	(14,236.08)	76,429.00
6520-14-20-00	Physical Therapy Assistant	94,907.20	7,242.00
6530-14-10-00	Occupational Therapy	(28,588.51)	111,365.00
6530-14-20-00	Occupational Therapy	190,590.05	10,594.00
6540-14-10-00	Certified Occupational Therapy Assistant	(10,000.01)	35,752.00
6540-14-20-00	Certified Occupational Therapy Assistant	66,666.75	2,623.00
6550-14-10-00	Speech Therapy	(6,144.94)	27,385.00
6550-14-20-00	Speech Therapy	40,966.26	62.00
Subtotal : None		659,168.61	500,669.00
Total [S3L3.60C1]	Direct Restorative Therapy: Salaries	659,168.61	500,669.00
Group : [S3L3.62C1] Direct Restorative Therapy: Consultants			
Subgroup : None			
7500-14-20-00	Purchased Services - Physical Therapy	32,712.42	62,860.00
Subtotal : None		32,712.42	62,860.00
Total [S3L3.62C1]	Direct Restorative Therapy: Consultants	32,712.42	62,860.00
Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries			
Subgroup : None			
6450-22-10-00	Pastoral Care	0.00	77,352.00
6450-22-20-00	Pastoral Care	137,699.91	56,152.00
6480-21-20-00	Activities Director	0.00	67,535.00
6483-21-20-00	Activities Director - Vacation	0.00	20,041.00
6484-21-20-00	Activities Director - Sick	0.00	1,711.00
6485-21-20-00	Activities Director - Holiday	0.00	2,403.00
6488-21-20-00	Activities Director - Other	0.00	3,102.00
6490-21-20-00	Activities Staff	298,373.29	268,212.00
6490-22-20-00	Activities Staff	0.00	321.00
6491-21-20-00	Activities Staff - OT	1,186.85	840.00
6492-21-20-00	Activities Staff - Shift	1,353.71	1,163.00
6493-21-20-00	Activities Staff - Vacation	20,685.84	1,818.00
6494-21-20-00	Activities Staff - Sick	10,692.82	10,603.00
6495-21-20-00	Activities Staff - Holiday	10,907.91	8,455.00
6496-21-20-00	Activities Staff - Bonus	682.89	0.00
6498-21-20-00	Activities Staff - Other	5,880.98	5,032.00
Subtotal : None		487,464.20	524,740.00
Total [S3L3.64C1]	Recreational Therapy/Activities: Salaries	487,464.20	524,740.00
Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service			
Subgroup : None			
7460-22-20-00	Purchased Services - Pastoral Care	10,291.00	10,500.00
7470-21-20-00	Purchased Services - Activities	15,988.00	13,535.00
Subtotal : None		26,279.00	24,035.00
Total [S3L3.67C1]	Recreational Therapy/Activities: Purchased :	26,279.00	24,035.00
Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses			

Subgroup : None			
7822-21-20-00	Supplies - Activities	7,162.42	9,007.00
7822-57-20-00	Supplies - Activities	3,243.50	0.00
7824-22-20-00	Supplies - Chapel	1,405.43	2,064.00
7824-85-20-00	Supplies - Chapel	237.91	0.00
7824-90-20-00	Supplies - Chapel	(468.00)	(26.00)
Subtotal : None		11,581.26	11,045.00
Total [S3L3.68C1] Recreational Therapy/Activities: Supplies &		11,581.26	11,045.00

Group : [S3L3.78C1] Travel: Motor Vehicle Expense			
Subgroup : None			
7902-30-20-00	Vehicle Gas and Maintenance	3,691.09	3,146.00
7902-48-20-00	Vehicle Gas and Maintenance	1,763.85	8,480.00
7902-50-20-00	Vehicle Gas and Maintenance	2,523.76	293.00
8064-57-20-00	Travel - Transportation	0.00	274.00
8558-00-20-00	Depreciation - Transportation	1,234.68	4,462.00
Subtotal : None		9,213.38	16,655.00
Total [S3L3.78C1] Travel: Motor Vehicle Expense		9,213.38	16,655.00

Group : [S3L3.80C1] Variable Job Related Education			
Subgroup : None			
7175-57-20-00	Benefits - Tuition Reimbursement	1,900.00	1,000.00
7192-10-20-00	Benefits - Staff Development Education	2,997.32	499.00
7192-50-20-00	Benefits - Staff Development Education	1,975.66	75.00
7192-57-20-00	Benefits - Staff Development Education	106,708.78	42,933.00
Subtotal : None		113,581.76	44,507.00
Total [S3L3.80C1] Variable Job Related Education		113,581.76	44,507.00

Group : [S3L3.82C1] Physician Services: Medical Director			
Subgroup : None			
7400-11-20-00	Purchased Services - Medical Director	28,875.00	23,750.00
Subtotal : None		28,875.00	23,750.00
Total [S3L3.82C1] Physician Services: Medical Director		28,875.00	23,750.00

Group : [S3L3.87C1] Legend Drugs			
Subgroup : None			
7700-10-20-00	Pharmacy (Legend Drugs)	160,731.37	(8,031.00)
7700-10-20-10	Pharmacy (Legend Drugs)	25,443.00	46,133.00
7700-10-20-11	Pharmacy (Legend Drugs)	21,049.86	37,279.00
7700-10-20-30	Pharmacy (Legend Drugs)	1,101.98	4,133.00
7702-10-20-00	Pharmacy OTC	4,579.96	333.00
7702-10-20-10	Pharmacy OTC	457.10	2,062.00
7702-10-20-11	Pharmacy OTC	183.86	419.00
7702-10-20-30	Pharmacy OTC	301.68	407.00
7710-10-20-00	Radiology	4,404.46	500.00
7710-10-20-10	Radiology	6,032.15	8,855.00
7710-10-20-11	Radiology	1,090.49	1,484.00
7710-10-20-20	Radiology	0.00	79.00
7710-10-20-50	Radiology	0.00	367.00
7720-00-20-19	Laboratory	0.00	(28,225.00)
7720-10-20-00	Laboratory	31,039.19	1,552.00
7720-10-20-10	Laboratory	11,087.94	21,170.00
7720-10-20-11	Laboratory	5,066.53	8,141.00
7720-10-20-19	Laboratory	7,508.28	1,540.00
7720-10-20-30	Laboratory	5,382.76	8,455.00
7720-57-20-00	Laboratory	6,020.21	4,155.00
7720-57-20-19	Laboratory	360.00	397,235.00
7730-10-20-00	Oxygen Expenses	55,556.56	62,352.00
7740-00-20-10	Ambulance	0.00	2,721.00
7740-10-20-00	Ambulance	4,213.70	769.00
7740-10-20-10	Ambulance	1,120.88	3,077.00
Subtotal : None		352,731.96	576,962.00
Total [S3L3.87C1] Legend Drugs		352,731.96	576,962.00

Group : [S3L3.89C1] House Supplies Not Resold			
Subgroup : None			
7800-10-20-00	Medical Supplies - Allowable	182,655.76	173,916.00
7800-10-20-10	Medical Supplies - Allowable	486.54	165.00
7800-10-20-11	Medical Supplies - Allowable	0.00	425.00
7800-10-20-19	Medical Supplies - Allowable	4,895.30	0.00
7800-10-20-30	Medical Supplies - Allowable	931.00	4,866.00
7800-10-20-50	Medical Supplies - Allowable	0.00	545.00
7802-10-20-00	Medical Supplies - Non Allowable	0.00	2,412.00
7804-10-20-00	Supplies - Minor Medical Equipment	13,068.27	12,595.00
7806-10-20-00	Supplies - Patient Specialty Equipment	18,108.17	3,307.00
7808-10-20-00	Supplies - Nursing Non-Medical	17,498.16	15,834.00

7810-10-20-00	Supplies - Universal Precautions	57,888.05	56,858.00
7810-10-20-19	Supplies - Universal Precautions	1,794.23	22,992.00
7810-30-20-00	Supplies - Universal Precautions	0.00	263.00
7810-43-20-00	Supplies - Universal Precautions	0.00	350.00
7810-44-20-00	Supplies - Universal Precautions	0.00	3,067.00
7810-50-20-19	Supplies - Universal Precautions	0.00	564.00
7812-10-20-00	Supplies - Enterals	1,259.41	0.00
7812-40-20-00	Supplies - Enterals	211.64	0.00
7814-14-20-00	Supplies - Habilitation	4,283.44	12,364.00
7816-10-20-00	Supplies - Incontinence	103,916.46	109,707.00
Subtotal : None		406,996.43	420,230.00
Total [S3L3.89C1]	House Supplies Not Resold	406,996.43	420,230.00

Group : [S3L3.92C1] Pharmacy Consultant			
Subgroup : None			
7450-10-20-00	Purchased Services - Pharmaceutical Consultat	7,322.50	10,881.00
Subtotal : None		7,322.50	10,881.00
Total [S3L3.92C1]	Pharmacy Consultant	7,322.50	10,881.00

Group : [S3L4.1C1] Depreciaton			
Subgroup : [S3L4.1C] Building Depreciation			
8552-00-20-00	Depreciation - Building	325,156.53	354,351.00
Subtotal [S3L4.1C1A] Building Depreciation		325,156.53	354,351.00

Subgroup : [S3L4.1C] Improvements Depreciation			
8550-00-20-00	Amortization - Land Improvements	59,860.24	68,070.00
8554-00-20-00	Depreciation - Building Improvements	309,379.76	317,579.00
Subtotal [S3L4.1C1B] Improvements Depreciation		369,240.00	385,649.00

Subgroup : [S3L4.1C] Equipment Depreciation			
8556-00-20-00	Depreciation - Equipment	169,262.80	187,259.00
Subtotal [S3L4.1C1C] Equipment Depreciation		169,262.80	187,259.00

Total [S3L4.1C1]	Depreciaton	863,659.33	927,259.00
-------------------------	--------------------	-------------------	-------------------

Group : [S3L4.2C1] Long Term Interest Expense SNF-CR			
Subgroup : None			
8500-00-20-00	Interest - Bonds	562,316.43	363,995.00
8500-50-20-00	Interest - Bonds	(707.42)	0.00
8564-50-20-00	Amortization of Financing Costs	9,356.17	780.00
8566-00-20-00	Amortization - Bond Issuance Costs	0.00	5,030.00
Subtotal : None		570,965.18	369,805.00
Total [S3L4.2C1]	Long Term Interest Expense SNF-CR	570,965.18	369,805.00

Group : [S3L4.6C1] Building Insurance Expense-SNF-CR			
Subgroup : None			
8032-50-20-00	Insurance - Property and Crime	39,148.78	777.00
Subtotal : None		39,148.78	777.00
Total [S3L4.6C1]	Building Insurance Expense-SNF-CR	39,148.78	777.00

Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR			
Subgroup : None			
8120-10-20-00	Lease and Rent - Equipment	9,265.00	11,180.00
8120-10-20-10	Lease and Rent - Equipment	0.00	130.00
8120-21-20-00	Lease and Rent - Equipment	1,780.00	5,760.00
8120-30-20-00	Lease and Rent - Equipment	5,000.00	0.00
8120-40-20-00	Lease and Rent - Equipment	0.00	464.00
8120-50-20-00	Lease and Rent - Equipment	40,179.44	39,703.00
8120-50-20-19	Lease and Rent - Equipment	1,199.00	2,277.00
Subtotal : None		57,423.44	59,514.00
Total [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR	57,423.44	59,514.00

Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
7110-10-20-00	Benefits - Health Insurance	515,106.03	551,244.00
7110-10-20-20	Benefits - Health Insurance	4,398.66	0.00
7110-11-20-00	Benefits - Health Insurance	84,631.35	86,765.00
7110-11-20-20	Benefits - Health Insurance	617.21	0.00
7110-14-10-00	Benefits - Health Insurance	0.00	54,755.00
7110-14-20-00	Benefits - Health Insurance	136,533.54	29,693.00
7110-16-10-00	Benefits - Health Insurance	0.00	21,922.00
7110-16-20-00	Benefits - Health Insurance	38,226.77	6,218.00
7110-20-20-00	Benefits - Health Insurance	51,056.39	38,619.00
7110-21-20-00	Benefits - Health Insurance	86,006.04	101,694.00
7110-22-10-00	Benefits - Health Insurance	0.00	11,297.00
7110-22-20-00	Benefits - Health Insurance	17,550.36	3,159.00

7110-30-10-00	Benefits - Health Insurance	0.00	44,592.00
7110-30-20-00	Benefits - Health Insurance	78,332.25	13,666.00
7110-40-20-00	Benefits - Health Insurance	169,196.85	170,804.00
7110-43-20-00	Benefits - Health Insurance	77,394.46	95,106.00
7110-44-20-00	Benefits - Health Insurance	37,993.42	43,683.00
7110-50-10-00	Benefits - Health Insurance	(325,584.92)	42,006.00
7110-50-20-00	Benefits - Health Insurance	23,124.36	10,742.00
7110-52-10-00	Benefits - Health Insurance	0.00	5,354.00
7110-52-20-00	Benefits - Health Insurance	7,946.73	2,053.00
7110-55-10-00	Benefits - Health Insurance	0.00	(2,175.00)
7110-55-20-00	Benefits - Health Insurance	6,570.16	4,135.00
7110-57-10-00	Benefits - Health Insurance	0.00	5,000.00
7110-57-20-00	Benefits - Health Insurance	2,805.94	(676.00)
7110-58-20-00	Benefits - Health Insurance	0.00	1,086.00
7110-59-20-00	Benefits - Health Insurance	(2,943.15)	646.00
7110-90-20-00	Benefits - Health Insurance	4,273.91	(686.00)
7120-10-20-00	Benefits - Dental Insurance	5,557.09	7,031.00
7120-11-20-00	Benefits - Dental Insurance	940.23	1,440.00
7120-14-10-00	Benefits - Dental Insurance	0.00	707.00
7120-14-20-00	Benefits - Dental Insurance	960.29	(41.00)
7120-16-20-00	Benefits - Dental Insurance	0.00	(33.00)
7120-20-20-00	Benefits - Dental Insurance	479.00	529.00
7120-21-20-00	Benefits - Dental Insurance	643.26	1,005.00
7120-22-10-00	Benefits - Dental Insurance	0.00	112.00
7120-22-20-00	Benefits - Dental Insurance	102.25	(1.00)
7120-30-10-00	Benefits - Dental Insurance	0.00	868.00
7120-30-20-00	Benefits - Dental Insurance	482.83	(3.00)
7120-31-10-00	Benefits - Dental Insurance	0.00	94.00
7120-31-20-00	Benefits - Dental Insurance	340.44	0.00
7120-40-20-00	Benefits - Dental Insurance	1,737.94	1,940.00
7120-43-20-00	Benefits - Dental Insurance	595.04	713.00
7120-44-20-00	Benefits - Dental Insurance	344.35	372.00
7120-50-10-00	Benefits - Dental Insurance	0.00	815.00
7120-50-20-00	Benefits - Dental Insurance	346.98	(65.00)
7120-52-10-00	Benefits - Dental Insurance	0.00	114.00
7120-52-20-00	Benefits - Dental Insurance	104.26	(2.00)
7120-55-20-00	Benefits - Dental Insurance	72.77	0.00
7120-57-10-00	Benefits - Dental Insurance	0.00	111.00
7120-57-20-00	Benefits - Dental Insurance	102.21	(5,836.00)
7120-58-20-00	Benefits - Dental Insurance	0.00	(22.00)
7120-59-20-00	Benefits - Dental Insurance	1.71	15.00
7130-10-20-00	Benefits - Life Insurance	30,084.10	22,374.00
7130-11-20-00	Benefits - Life Insurance	2,912.83	2,075.00
7130-14-10-00	Benefits - Life Insurance	0.00	1,431.00
7130-14-20-00	Benefits - Life Insurance	2,268.22	49.00
7130-16-10-00	Benefits - Life Insurance	0.00	460.00
7130-16-20-00	Benefits - Life Insurance	615.52	1.00
7130-20-20-00	Benefits - Life Insurance	558.04	325.00
7130-21-20-00	Benefits - Life Insurance	2,562.33	1,875.00
7130-22-10-00	Benefits - Life Insurance	0.00	236.00
7130-22-20-00	Benefits - Life Insurance	556.07	159.00
7130-30-10-00	Benefits - Life Insurance	0.00	1,188.00
7130-30-20-00	Benefits - Life Insurance	1,644.50	8.00
7130-40-20-00	Benefits - Life Insurance	7,826.46	5,199.00
7130-43-20-00	Benefits - Life Insurance	3,931.15	2,608.00
7130-44-20-00	Benefits - Life Insurance	1,098.47	724.00
7130-50-10-00	Benefits - Life Insurance	0.00	2,063.00
7130-50-20-00	Benefits - Life Insurance	2,390.43	346.00
7130-52-10-00	Benefits - Life Insurance	0.00	263.00
7130-52-20-00	Benefits - Life Insurance	371.00	1.00
7130-55-20-00	Benefits - Life Insurance	143.67	0.00
7130-57-10-00	Benefits - Life Insurance	0.00	336.00
7130-57-20-00	Benefits - Life Insurance	477.66	(272.00)
7130-58-10-00	Benefits - Life Insurance	0.00	175.00
7130-58-20-00	Benefits - Life Insurance	231.99	1.00
7130-59-20-00	Benefits - Life Insurance	281.21	222.00
Subtotal : None		1,084,000.66	1,392,412.00
Total [CLA-53.01] LA-Group Health/Life		1,084,000.66	1,392,412.00
Group : [CLA-53.02] LA-Employee Pensions			
Subgroup : None			
7150-10-20-00	Benefits - Pension / Retirement	46,153.21	61,024.00
7150-11-20-00	Benefits - Pension / Retirement	13,802.58	12,283.00
7150-14-10-00	Benefits - Pension / Retirement	0.00	9,494.00
7150-14-20-00	Benefits - Pension / Retirement	9,759.36	931.00
7150-16-10-00	Benefits - Pension / Retirement	0.00	4,264.00
7150-16-20-00	Benefits - Pension / Retirement	4,223.13	287.00

7150-20-20-00	Benefits - Pension / Retirement	3,374.86	1,512.00
7150-21-20-00	Benefits - Pension / Retirement	150.60	3,088.00
7150-22-10-00	Benefits - Pension / Retirement	0.00	2,110.00
7150-22-20-00	Benefits - Pension / Retirement	3,428.00	1,054.00
7150-30-10-00	Benefits - Pension / Retirement	0.00	4,544.00
7150-30-20-00	Benefits - Pension / Retirement	4,129.24	312.00
7150-40-20-00	Benefits - Pension / Retirement	16,619.82	17,823.00
7150-43-20-00	Benefits - Pension / Retirement	3,612.43	4,381.00
7150-44-20-00	Benefits - Pension / Retirement	1,877.51	2,762.00
7150-50-10-00	Benefits - Pension / Retirement	0.00	1,596.00
7150-50-20-00	Benefits - Pension / Retirement	16,484.84	11,718.00
7150-52-10-00	Benefits - Pension / Retirement	0.00	1,452.00
7150-52-20-00	Benefits - Pension / Retirement	1,413.83	194.00
7150-57-10-00	Benefits - Pension / Retirement	0.00	5,733.00
7150-57-20-00	Benefits - Pension / Retirement	13,306.37	19,104.00
7150-58-10-00	Benefits - Pension / Retirement	0.00	1,348.00
7150-58-20-00	Benefits - Pension / Retirement	1,641.90	308.00
Subtotal : None		139,977.68	167,322.00
Total [CLA-53.02] LA-Employee Pensions		139,977.68	167,322.00

Group : [CLA-53.03] LA-Employee Benefits

Subgroup : None

7170-10-20-00	Benefits - EAP	0.59	0.00
7170-11-20-00	Benefits - EAP	0.59	0.00
7170-40-20-00	Benefits - EAP	0.59	0.00
7170-57-20-00	Benefits - EAP	6,279.04	5,224.00
7171-21-20-00	Benefits - Gifts and Events	0.00	11.00
7171-50-20-00	Benefits - Gifts and Events	26,443.53	35,917.00
7171-57-20-00	Benefits - Gifts and Events	23,919.59	8,121.00
7172-50-20-00	Benefits - Onboarding	690.89	0.00
7172-57-20-00	Benefits - Onboarding	15,604.70	7,098.00
7180-40-20-00	Benefits - Uniforms	2,825.70	862.00
7180-57-20-00	Benefits - Uniforms	5,594.60	2,255.00
7185-50-20-00	Benefits - Parking and Auto	3,030.72	0.00
7190-10-20-00	Benefits - Other	3,352.01	(179.00)
7190-11-20-00	Benefits - Other	56.61	435.00
7190-14-10-00	Benefits - Other	0.00	209.00
7190-14-20-00	Benefits - Other	584.24	533.00
7190-16-10-00	Benefits - Other	0.00	40.00
7190-20-20-00	Benefits - Other	25.12	153.00
7190-21-20-00	Benefits - Other	836.33	888.00
7190-22-10-00	Benefits - Other	0.00	20.00
7190-22-20-00	Benefits - Other	4.05	0.00
7190-30-10-00	Benefits - Other	0.00	(11.00)
7190-30-20-00	Benefits - Other	54.95	133.00
7190-31-10-00	Benefits - Other	0.00	212.00
7190-31-20-00	Benefits - Other	34.72	0.00
7190-40-20-00	Benefits - Other	365.08	814.00
7190-43-20-00	Benefits - Other	626.11	575.00
7190-44-20-00	Benefits - Other	213.29	480.00
7190-50-10-00	Benefits - Other	0.00	177.00
7190-50-20-00	Benefits - Other	32.22	(4,584.00)
7190-52-10-00	Benefits - Other	0.00	34.00
7190-52-20-00	Benefits - Other	4.17	0.00
7190-55-20-00	Benefits - Other	0.07	0.00
7190-57-10-00	Benefits - Other	0.00	810.00
7190-57-20-00	Benefits - Other	35,442.16	26,143.00
7190-58-10-00	Benefits - Other	0.00	49.00
7190-59-20-00	Benefits - Other	0.00	(33.00)
7192-40-20-00	Benefits - Staff Development Education	480.00	0.00
Subtotal : None		126,501.67	86,386.00
Total [CLA-53.03] LA-Employee Benefits		126,501.67	86,386.00

Group : [CLA-53.04] LA-Payroll Taxes

Subgroup : None

7000-50-20-00	Payroll Taxes - Federal Payroll Tax	27,320.48	(6,511.00)
7010-10-20-00	Payroll Taxes - FICA	501,114.18	478,116.00
7010-11-20-00	Payroll Taxes - FICA	71,602.33	66,540.00
7010-14-10-00	Payroll Taxes - FICA	0.00	34,219.00
7010-14-20-00	Payroll Taxes - FICA	56,300.13	6,996.00
7010-16-10-00	Payroll Taxes - FICA	0.00	11,728.00
7010-16-20-00	Payroll Taxes - FICA	12,231.63	613.00
7010-20-20-00	Payroll Taxes - FICA	13,503.04	7,333.00
7010-21-20-00	Payroll Taxes - FICA	24,924.97	27,546.00
7010-22-10-00	Payroll Taxes - FICA	0.00	5,702.00
7010-22-20-00	Payroll Taxes - FICA	9,964.25	4,205.00
7010-30-10-00	Payroll Taxes - FICA	0.00	19,559.00

7010-30-20-00	Payroll Taxes - FICA	21,682.13	1,113.00
7010-40-20-00	Payroll Taxes - FICA	113,584.19	105,669.00
7010-43-20-00	Payroll Taxes - FICA	39,516.98	35,061.00
7010-44-20-00	Payroll Taxes - FICA	13,691.32	10,623.00
7010-49-20-00	Payroll Taxes - FICA	0.00	5.00
7010-50-10-00	Payroll Taxes - FICA	0.00	29,724.00
7010-50-20-00	Payroll Taxes - FICA	71,930.15	33,634.00
7010-52-10-00	Payroll Taxes - FICA	0.00	6,543.00
7010-52-20-00	Payroll Taxes - FICA	7,344.32	153.00
7010-55-20-00	Payroll Taxes - FICA	2,293.84	152.00
7010-57-10-00	Payroll Taxes - FICA	0.00	9,334.00
7010-57-20-00	Payroll Taxes - FICA	(3,547.22)	(360.00)
7010-58-10-00	Payroll Taxes - FICA	0.00	5,757.00
7010-58-20-00	Payroll Taxes - FICA	6,142.57	820.00
7010-59-20-00	Payroll Taxes - FICA	5,578.67	5,157.00
7030-10-20-00	Payroll Taxes - State Tax	0.00	237.00
7030-50-20-00	Payroll Taxes - State Tax	3,148.65	0.00
7040-10-20-00	Payroll Taxes - State Unemployment Tax	29,879.05	25,665.00
7040-11-20-00	Payroll Taxes - State Unemployment Tax	3,674.03	3,709.00
7040-14-10-00	Payroll Taxes - State Unemployment Tax	0.00	1,943.00
7040-14-20-00	Payroll Taxes - State Unemployment Tax	3,065.69	643.00
7040-16-10-00	Payroll Taxes - State Unemployment Tax	0.00	580.00
7040-16-20-00	Payroll Taxes - State Unemployment Tax	609.34	65.00
7040-20-20-00	Payroll Taxes - State Unemployment Tax	848.84	505.00
7040-21-20-00	Payroll Taxes - State Unemployment Tax	1,685.29	1,905.00
7040-22-10-00	Payroll Taxes - State Unemployment Tax	0.00	284.00
7040-22-20-00	Payroll Taxes - State Unemployment Tax	514.36	256.00
7040-30-10-00	Payroll Taxes - State Unemployment Tax	0.00	1,128.00
7040-30-20-00	Payroll Taxes - State Unemployment Tax	1,238.63	119.00
7040-40-20-00	Payroll Taxes - State Unemployment Tax	7,269.73	6,999.00
7040-43-20-00	Payroll Taxes - State Unemployment Tax	2,636.46	2,532.00
7040-44-20-00	Payroll Taxes - State Unemployment Tax	867.39	735.00
7040-50-10-00	Payroll Taxes - State Unemployment Tax	0.00	1,434.00
7040-50-20-00	Payroll Taxes - State Unemployment Tax	51,004.04	13,960.00
7040-52-10-00	Payroll Taxes - State Unemployment Tax	0.00	362.00
7040-52-20-00	Payroll Taxes - State Unemployment Tax	390.41	79.00
7040-55-20-00	Payroll Taxes - State Unemployment Tax	143.56	13.00
7040-57-10-00	Payroll Taxes - State Unemployment Tax	0.00	469.00
7040-57-20-00	Payroll Taxes - State Unemployment Tax	501.68	30.00
7040-58-10-00	Payroll Taxes - State Unemployment Tax	0.00	275.00
7040-58-20-00	Payroll Taxes - State Unemployment Tax	292.97	78.00
7040-59-20-00	Payroll Taxes - State Unemployment Tax	409.94	398.00
7060-57-10-00	Payroll Taxes - Workers Compensation	0.00	1,751.00
7060-57-20-00	Payroll Taxes - Workers Compensation	261,425.86	215,838.00
7060-57-20-10	Payroll Taxes - Workers Compensation	0.00	(7,625.00)
Subtotal : None		1,364,783.88	1,173,798.00
Total [CLA-53.04]	LA-Payroll Taxes	1,364,783.88	1,173,798.00
NET (INCOME) LOSS		0.00	0.00
Sum of Account Groups		0.00	0.00

Tickmarks

{a}	
{b}	
{c}	
{d}	
{e}	
{f}	
{g}	
{h}	
{i}	
{j}	
{k}	
{l}	
{m}	
{n}	
{o}	

{p}

{q}

{r}

{s}

{t}

{u}

{v}

{w}

{x}

{y}

{z}