

Client: **A443166 - Holden Nursing Home, Inc.**  
Engagement: **MDMC 2023 - Holden Nursing Home**  
Period Ending: **12/31/2023**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - MCD SNF CR TB Report**

Account	Description	PP-1 12/31/2022	JE Ref #	CAIDJE 12/31/2023	CAID 12/31/2023
<b>Group : [1]</b>	<b>Balance Sheet</b>				
<b>Subgroup : None</b>					
100200.000	Cash - Petty	200.00		0.00	200.00
100270.000	Cash - Money Market 1931	501,650.00		0.00	379,839.00
100290.000	Cash-Baystate MM 4431	0.00		0.00	504,040.00
100350.000	Cash - HUD Escrow	108,826.00		0.00	98,188.00
100360.000	Cash - HUD Escrow Capital	610,184.00		0.00	351,534.00
111000.000	A/R - Total	2,202,018.00		0.00	3,019,487.00
120000.000	A/R - Allowance For Bad Debt	(145,836.00)		0.00	(219,295.00)
155000.000	Prepaid - Other Expenses	15,326.00		0.00	11,015.00
160500.000	Land	1,137,338.00		0.00	1,137,338.00
160750.000	Land Improvements	1,004,776.00		0.00	1,004,776.00
161000.000	Building	9,084,234.00		0.00	9,084,234.00
161250.000	Building Improvements	6,819,695.00		0.00	6,853,810.00
161300.000	Improvements Other	172,300.00		0.00	172,300.00
162000.000	Furniture Fixture & Equipment	4,054,245.00		0.00	4,065,712.00
163000.000	Computer Software	69,640.00		0.00	69,640.00
163500.000	Mortgage Acquisition Cost	348,347.00		0.00	348,347.00
164000.000	Accum. Dep. - Land Imp	(518,354.00)		0.00	(565,271.00)
165000.000	Accum. Dep. - Building	(3,351,016.00)		0.00	(3,542,124.00)
165250.000	Accum. Dep.-Building Imp	(3,498,091.00)		0.00	(3,795,941.00)
165300.000	Accum. Dep. - Imp Other	(108,041.00)		0.00	(136,827.00)
166000.000	Accum. Dep. - FF&E	(3,625,421.00)		0.00	(3,738,476.00)
167000.000	Accum. Dep.-Computer Software	(69,640.00)		0.00	(69,640.00)
168000.000	Accum. Amort.-Mtg Acq Cost	(28,549.00)		0.00	(38,502.00)
181500.000	Capital Projects	0.00		0.00	29,457.00
200050.000	Current Maturities Of LTD	(308,467.00)		0.00	(316,520.00)
200100.000	Accounts Payable	(1,506,441.00)		0.00	(1,210,938.00)
200200.000	Accrued Expenses	(40,986.00)		0.00	(43,321.00)
202000.000	Accrued Wages	(153,503.00)		0.00	(171,156.00)
202100.000	Accrued ET/PTO	(312,229.00)		0.00	(328,852.00)
202200.000	Accrued Payroll Taxes	(38,566.00)		0.00	(43,457.00)
203000.000	Supplemental Insurance W/H	(95.00)		0.00	0.00
203400.000	HSA W/H	0.00		0.00	3,500.00
213000.000	Payroll Misc	(110.00)		0.00	0.00
214000.000	Employee 401K W/H	(8,225.00)		0.00	0.00
214250.000	Employer 401K Match	(1,179.00)		0.00	0.00
214500.000	Employee 401K Loan W/H	(241.00)		0.00	0.00
215100.000	Patient Exchange	0.00		0.00	(6,600.00)
215150.000	Exchange - Other	0.00		0.00	695.00
215225.000	Deferred Revenue ERTC	0.00		0.00	(2,624,130.00)
215230.000	Deferred Interest ERTC	0.00		0.00	(255,246.00)
215250.000	Unearned Revenue	(80,094.00)		0.00	(140,535.00)
215390.000	Due To/From	6,581,752.00		0.00	9,131,947.00
251000.000	Notes Payable	(15,179,319.00)		0.00	(14,862,799.00)
301000.000	Capital Stock	(72,890.00)		0.00	(72,890.00)
307000.000	Additional Paid-in Capital	(150,000.00)		0.00	(150,000.00)
308000.000	Retained Earnings	(2,277,818.00)		0.00	(2,277,818.00)
308100.000	Retained Earnings S-Corp	(171,490.00)		0.00	(1,235,421.00)
<b>Subtotal : None</b>		<b>1,063,930.00</b>		<b>0.00</b>	<b>420,300.00</b>
<b>Total [1]</b>	<b>Balance Sheet</b>	<b>1,063,930.00</b>		<b>0.00</b>	<b>420,300.00</b>
<b>Group : [2]</b>	<b>Income Statement</b>				
<b>Subgroup : None</b>					
400100.000	Medicare A - Room And Board	(2,927,608.00)		0.00	(2,733,043.00)
400200.000	Medicare A - Medical Supplies	(1,120.00)		0.00	(1,294.00)
400250.000	Medicare A - Pharmacy	(137,545.00)		0.00	(116,724.00)
400300.000	Medicare A - Oxygen	(43.00)		0.00	(59.00)
400400.000	Medicare A - Physical Therapy	(243,957.00)		0.00	(235,572.00)
400450.000	MCR A - Occupational Therapy	(251,821.00)		0.00	(221,649.00)

400500.000	Medicare A - Speech Therapy	(38,862.00)	0.00	(41,157.00)
400700.000	Medicare A - X-Ray	(13,330.00)	0.00	(11,313.00)
400850.000	Medicare A - Lab	(56,170.00)	0.00	(8,338.00)
400900.000	Medicare A - Contractual Adj	330,795.00	0.00	278,727.00
400999.000	Medicare A - Prior Year Adj	(45.00)	0.00	(3,970.00)
410100.000	Private - Room And Board	(3,196,659.00)	0.00	(1,940,630.00)
410300.000	Private - Oxygen	(16.00)	0.00	(281.00)
410400.000	Private - Physical Therapy	(1,742.00)	0.00	(330.00)
410450.000	Private - Occupational Therapy	(107.00)	0.00	(103.00)
410900.000	Private - Contractual Adj	67,692.00	0.00	28,942.00
410999.000	Private - Prior Year Adj	(63,489.00)	0.00	(3,696.00)
430100.000	Medicaid - Room And Board	(14,965,755.00)	1,944,814.00	(16,221,366.00)
430100.001	MA MCD Mgd Care	0.00	(1,894,170.00)	(1,894,170.00)
430250.000	Medicaid - Pharmacy	(1,196.00)	0.00	(3,410.00)
430300.000	Medicaid - Oxygen	0.00	0.00	(9.00)
430400.000	Medicaid - Physical Therapy	(250.00)	0.00	0.00
430500.000	Medicaid - Speech Therapy	0.00	0.00	(334.00)
430850.000	Medicaid - Lab	(704.00)	0.00	0.00
430900.000	Medicaid - Contractual Adj	5,705,107.00	0.00	5,391,845.00
430999.000	Medicaid - Prior Year Adj	(73,758.00)	0.00	(73,135.00)
450100.000	Mgd Care Skilled - R & B	(2,677,030.00)	1,097,158.00	(1,604,282.00)
450100.002	Medicare Managed Care	0.00	(1,097,158.00)	(1,097,158.00)
450100.003	MassHealth Managed Care	0.00	(50,644.00)	(50,644.00)
450200.000	Mgd Care Sk - Medical Supplies	(3,810.00)	0.00	(1,388.00)
450250.000	Mgd Care Skilled - Pharmacy	(148,236.00)	0.00	(175,707.00)
450300.000	Managed Care Skilled - Oxygen	(108.00)	0.00	(101.00)
450400.000	Mgd Care Sk - Physical Therapy	(279,138.00)	0.00	(276,030.00)
450450.000	Mgd Care Sk - OT	(291,357.00)	0.00	(268,480.00)
450500.000	Mgd Care Sk - ST	(59,752.00)	0.00	(46,798.00)
450700.000	Managed Care Skilled - X-Ray	(11,407.00)	0.00	(8,828.00)
450850.000	Managed Care Skilled - Lab	(44,153.00)	0.00	(9,315.00)
450900.000	Mgd Care Sk - Contractual Adj	1,348,785.00	0.00	1,268,765.00
450999.000	Mgd Care Sk - Prior Year Adj	(7,848.00)	0.00	9,845.00
500200.000	Medicare B - Medical Supplies	(44,132.00)	0.00	(30,350.00)
500400.000	Medicare B - Physical Therapy	(53,790.00)	0.00	(27,353.00)
500450.000	MCR B - Occupational Therapy	(50,006.00)	0.00	(15,359.00)
500500.000	Medicare B - Speech Therapy	(27,120.00)	0.00	(6,457.00)
500900.000	Medicare B - Contractual Adj	35,821.00	0.00	11,770.00
500999.000	Medicare B - Prior Year Adj	15.00	0.00	688.00
501400.000	Medicare B - OutPatient - PT	(48,995.00)	0.00	(17,040.00)
501450.000	Medicare B - OutPatient - OT	(8,089.00)	0.00	(409.00)
501500.000	Medicare B - OutPatient - ST	(4,022.00)	0.00	0.00
505200.000	Mgd Care B - Medical Supplies	(5,129.00)	0.00	(11,730.00)
505400.000	Mgd Care B - Physical Therapy	(20,085.00)	0.00	(34,331.00)
505450.000	Mgd Care B - OT	(25,156.00)	0.00	(25,604.00)
505500.000	Mgd Care B - Speech Therapy	(11,933.00)	0.00	(10,009.00)
505900.000	Mgd Care B - Contractual Adj	71.00	0.00	8,476.00
505999.000	Mgd Care B - Prior Year Adj	1,219.00	0.00	2,393.00
506400.000	Mgd Care B - OutPatient - PT	(61,257.00)	0.00	(27,145.00)
506450.000	Mgd Care B - OutPatient - OT	(10,447.00)	0.00	(4,290.00)
506500.000	Mgd Care B - OutPatient - ST	(5,013.00)	0.00	(2,336.00)
506900.000	MC OP Contractual ADJ	92.00	0.00	34.00
506999.000	MC OP Prior Year ADJ	(53.00)	0.00	0.00
599015.000	Cable/TV/Phone	(19,483.00)	0.00	(18,783.00)
599045.000	Vending	(1,637.00)	0.00	(1,001.00)
599050.000	Interest Income	(2,838.00)	0.00	(9,768.00)
599080.000	Misc. Income	(47,185.00)	68,592.00	(1,044,724.00)
599080.001	COVID-19 Funding	(1,272,046.00)	(68,592.00)	(68,592.00)
599095.000	Discounts Earned	(45,699.00)	0.00	(44,113.00)
610110.000	Wages - Regular-Act	131,580.00	0.00	149,389.00
610150.000	Wages-Vac/Hol/Sick-Act	(631.00)	0.00	4,031.00
610200.000	Payroll Taxes-Act	12,409.00	0.00	13,233.00
610280.000	Pension Expense-Act	840.00	0.00	711.00
610370.000	Group Health Insurance-Act.	4,337.00	0.00	14,938.00
610380.000	Group Dental Insurance-Act	271.00	0.00	821.00
610390.000	Group Vision Insurance-Act	0.00	0.00	(8.00)
610500.000	Telephone/Cable	13,853.00	0.00	14,980.00
610535.000	Insurance - Workers Comp.-Act	1,940.00	0.00	2,832.00

610650.000	Supplies	6,245.00	0.00	6,842.00
610660.000	Entertainment	7,094.00	0.00	8,628.00
610810.000	Dues & Subscriptions	1,874.00	0.00	1,464.00
610820.000	Travel, Sem, Conv & Mtg	0.00	0.00	30.00
610880.000	Miscellaneous	256.00	0.00	79.00
610890.000	Employee Physicals/CORI	8,758.00	0.00	326.00
610900.000	Employee Benefits	178.00	0.00	576.00
620110.000	Wages - Regular-SS	85,645.00	0.00	88,469.00
620150.000	Wages-Vacation/Holiday/Sick-SS	3,318.00	0.00	463.00
620200.000	Payroll Taxes-SS	7,342.00	0.00	7,301.00
620280.000	Pension Expense-SS	856.00	0.00	884.00
620370.000	Group Health Insurance-SS	4,837.00	0.00	3,902.00
620380.000	Group Dental Insurance-SS	308.00	0.00	273.00
620535.000	Insurance - Workers Comp.-SS	1,530.00	0.00	1,796.00
620820.000	Travel, Sem, Conv & Mtg	0.00	0.00	125.00
620850.000	Purchased Services	12,985.00	0.00	11,095.00
620890.000	Employee Physicals/CORI	1,128.00	0.00	0.00
620900.000	Employee Benefits	34.00	0.00	96.00
630100.000	Wages - R.N.	328,497.00	0.00	327,537.00
630105.000	Wages - R.N. - VENT	634,667.00	0.00	744,853.00
630110.000	Wages - L.P.N.	1,009,991.00	0.00	1,065,849.00
630110.001	Wages - Vacation/Holiday/Sick LPN	6,276.00	1,765.00	1,765.00
630115.000	Wages - L.P.N. - VENT	771,042.00	0.00	1,044,846.00
630120.000	Wages - Aides	1,505,994.00	0.00	1,790,950.00
630120.001	Wages - Vacation/Holiday/Sick CNAs	8,456.00	2,532.00	2,532.00
630125.000	Wages - Aides - VENT	888,684.00	0.00	1,234,983.00
630128.000	Wages- Aides - HH	0.00	0.00	924.00
630136.000	Wages - Lab Tech	2,918.00	0.00	0.00
630138.000	Wages- Resident Care Assistant	1,869.00	0.00	3,853.00
630138.001	Wages - Vacation/Holiday/Sick RCA	0.00	3.00	3.00
630150.000	Wages - Vacation/Holiday/Sick	3,395.00	(3,904.00)	1,292.00
630200.000	Payroll Taxes-N.Adm. NonVent	245,771.00	0.00	270,690.00
630205.000	Payroll Taxes-NonAdm. VENT	206,277.00	0.00	261,810.00
630280.000	Pension Expense-NAdm. NonVent	22,277.00	0.00	23,795.00
630285.000	Pension Expense-NonAdm. VENT	20,237.00	0.00	25,473.00
630310.000	Agency R.N.	331,421.00	(11,141.00)	543,924.00
630320.000	Agency L.P.N.	947,133.00	(33,729.00)	1,296,222.00
630330.000	Agency Aides	348,646.00	(4,261.00)	561,980.00
630370.000	Group Health Ins.-NAdm NonVent	103,992.00	0.00	94,412.00
630375.000	Group Health Ins.-NonAdm.VENT	75,091.00	0.00	102,802.00
630380.000	Group Dental Ins.-NAdm NonVent	7,151.00	0.00	6,982.00
630385.000	Group Dental Ins.-NonAdm.VENT	4,574.00	0.00	5,144.00
630390.000	Group Vision Ins.-NAdm.NonVent	44.00	0.00	11.00
630395.000	Group Vision Ins.-NonAdm.VENT	16.00	0.00	84.00
630535.000	Ins.-Work.Comp-NAdm.NonVent	49,927.00	0.00	65,022.00
630538.000	Insurance-Work.Comp-NAdm.VENT	41,258.00	0.00	56,766.00
630600.000	Supplies	221,143.00	49,131.00	281,732.00
630650.000	Supplies - VENT	394,372.00	0.00	436,440.00
630675.000	Vent Repair	3,818.00	0.00	0.00
630690.000	House Oxygen	63,843.00	0.00	68,373.00
630700.000	Equipment Rental-NAdm.NonVent	64,011.00	0.00	52,221.00
630705.000	Equipment Rental - NonAdm.VENT	31,463.00	0.00	24,631.00
630810.000	Dues & Subscriptions	341.00	0.00	0.00
630820.000	Travel, Sem, Conv & Mtg	0.00	0.00	300.00
630830.000	Education	845.00	0.00	0.00
630838.000	In House Education	0.00	0.00	1,055.00
630890.000	Employee Phys./CORI-NA NonVent	80,000.00	0.00	3,284.00
630895.000	Employee Phys./CORI-NAdm.VENT	70,014.00	0.00	2,249.00
630900.000	Employee Benefits-NAdm NonVent	1,377.00	0.00	3,292.00
630905.000	Employee Benefits-NAdm.VENT	1,044.00	0.00	2,751.00
640110.000	Wages - Regular-MR	16,884.00	0.00	14,630.00
640150.000	Wages-Vacation/Holiday/Sick-MR	997.00	0.00	1,177.00
640200.000	Payroll Taxes-MR	3,647.00	0.00	3,321.00
640280.000	Pension Expense-MR	470.00	0.00	371.00
640380.000	Group Dental Insurance-MR	328.00	0.00	330.00
640535.000	Insurance - Workers Comp-MR	14.00	0.00	9.00
640600.000	Supplies (Non-Medical)	0.00	0.00	995.00
640890.000	Employee Physicals/CORI	2,257.00	0.00	0.00

640900.000	Employee Benefits	38.00	0.00	72.00
670100.000	Wages - DON	177,621.00	0.00	160,196.00
670110.000	Wages - ADON	106,338.00	0.00	102,913.00
670120.000	Wages - OBRA	303,532.00	(41,508.00)	285,261.00
670120.001	Wages - MMQ	0.00	41,508.00	41,508.00
670130.000	Wages-Inservice/Staff Dev	94,701.00	0.00	92,055.00
670150.000	Wages - Vacation/Holiday/Sick	1,433.00	(2,269.00)	353.00
670150.001	Wages - Vacation/Holiday/Sick Nursing /	8,888.00	616.00	616.00
670150.002	Wages - Vacation/Holiday/Sick OBRA	0.00	1,097.00	1,097.00
670150.003	Wages - Vacation/Holiday/Sick MMQ	0.00	160.00	160.00
670200.000	Payroll Taxes-Adm.Nurse	57,347.00	0.00	54,504.00
670280.000	Pension Expense-Adm.Nurse	7,406.00	0.00	7,038.00
670370.000	Group Health Ins.-Adm.Nurse	23,191.00	0.00	33,646.00
670380.000	Group Dental Ins.-Adm.Nurse	1,046.00	0.00	1,535.00
670390.000	Group Vision Ins.-Adm.Nurse	(78.00)	0.00	(16.00)
670500.000	Telephone	3,591.00	0.00	4,180.00
670535.000	Insurance-Worker Comp-AdmNurse	1,828.00	0.00	5,026.00
670600.000	Supplies (Non-Medical)	1,756.00	0.00	2,325.00
670720.000	Small Equipment Purchased	0.00	0.00	10,569.00
670810.000	Dues and Subscriptions	180.00	0.00	(180.00)
670820.000	Travel, Sem, Conv & Mtg	2,669.00	0.00	2,557.00
670821.000	Meals & Entertainment	101.00	0.00	0.00
670850.000	Purchased Services	32,854.00	0.00	51,111.00
670855.000	Medical Director	33,600.00	0.00	32,058.00
670890.000	Employee Physicals/CORI	7,918.00	0.00	25.00
670900.000	Employee Benefits	711.00	0.00	558.00
690110.000	Wages - Regular-Diet	524,060.00	(85,247.00)	441,184.00
690110.001	Dietician Salary	0.00	85,247.00	85,247.00
690150.000	Wages-Vac/Hol/Sick-Diet	2,091.00	544.00	(2,813.00)
690150.001	Wages - Vacation/Holiday/Sick - Dieticia	0.00	(544.00)	(544.00)
690200.000	Payroll Taxes-Diet.	49,151.00	0.00	48,424.00
690280.000	Pension Expense-Diet.	4,075.00	0.00	3,277.00
690370.000	Group Health Insurance-Diet.	16,925.00	0.00	19,923.00
690380.000	Group Dental Insurance-Diet.	1,131.00	0.00	1,647.00
690390.000	Group Vision Insurance-Diet.	12.00	0.00	77.00
690535.000	Insurance-Workers Comp.-Diet.	8,606.00	0.00	10,592.00
690660.000	Chemicals	7,796.00	0.00	7,471.00
690665.000	Supplies - Vending	556.00	0.00	0.00
690670.000	Supplies (Non-Food)	35,930.00	0.00	29,536.00
690680.000	Food Supplements	23,564.00	0.00	22,457.00
690690.000	Raw Food	299,045.00	0.00	306,720.00
690695.000	Raw Food - Special Events	309.00	0.00	0.00
690720.000	Small Equipment Purchase	1,846.00	0.00	5,689.00
690730.000	Equipment Repair & Maintenance	1,048.00	0.00	619.00
690810.000	Dues & Subscriptions	140.00	0.00	174.00
690820.000	Travel, Sem, Conv & Mtg	99.00	0.00	168.00
690821.000	Meals & Entertainment	0.00	0.00	95.00
690850.000	Purchased Services	4,935.00	0.00	11,374.00
690890.000	Employee Physicals/CORI	23,941.00	0.00	1,563.00
690900.000	Employee Benefits	405.00	0.00	1,074.00
700670.000	Supplies	847.00	0.00	1,324.00
700690.000	Linen & Bedding	0.00	0.00	384.00
700700.000	Equipment Rental	5,738.00	0.00	5,738.00
700730.000	Equipment Repair & Maintenance	52.00	0.00	0.00
700850.000	Purchased Services	177,295.00	0.00	186,482.00
710660.000	Chemicals	0.00	0.00	161.00
710670.000	Supplies	198.00	0.00	960.00
710690.000	Paper/Plastic	39,751.00	0.00	44,360.00
710730.000	Equipment Repair & Maintenance	0.00	0.00	44.00
710850.000	Purchased Services	352,262.00	0.00	366,674.00
720110.000	Wages - Regular-Plant	102,798.00	0.00	121,855.00
720150.000	Wages-Vac/Hol/Sick-Plant	(682.00)	0.00	77.00
720200.000	Payroll Taxes-Plant	8,343.00	0.00	10,281.00
720280.000	Pension Expense-Plant	1,000.00	0.00	1,209.00
720370.000	Group Health Insurance-Plant	13,865.00	0.00	8,649.00
720380.000	Group Dental Insurance-Plant	833.00	0.00	515.00
720390.000	Group Vision Insurance-Plant	3.00	0.00	3.00
720400.000	Uniform Expense	126.00	0.00	48.00

720450.000	Real Estate/Personal Prop Tax	96,414.00	0.00	88,640.00
720500.000	Telephone	1,203.00	0.00	1,216.00
720510.000	Gas	95,378.00	0.00	101,425.00
720520.000	Electricity	163,008.00	0.00	182,453.00
720530.000	Water/Sewer	64,662.00	0.00	71,348.00
720532.000	Fuel	501.00	0.00	714.00
720535.000	Insurance -Workers Comp.-Plant	1,836.00	0.00	2,472.00
720540.000	Trash Removal	23,822.00	0.00	28,529.00
720550.000	Medical Waste Removal	3,223.00	0.00	3,265.00
720660.000	Building Repair & Maintenance	2,311.00	0.00	6,642.00
720670.000	Supplies	21,114.00	0.00	29,237.00
720690.000	Grounds Maintenance	23,322.00	0.00	23,084.00
720695.000	Grounds Landscaping	6,527.00	0.00	9,920.00
720720.000	Small Equipment Purchase	602.00	0.00	3,610.00
720725.000	Small Furnishings Purchase	7,102.00	0.00	1,709.00
720730.000	Repair & Maintenance	19,923.00	0.00	8,142.00
720810.000	Dues & Subscriptions	0.00	0.00	559.00
720820.000	Travel, Sem, Conv & Mtg	0.00	0.00	10.00
720821.000	Meals & Entertainment	0.00	0.00	64.00
720840.000	Mileage Reimbursement	77.00	0.00	183.00
720850.000	Purchased Services	81,623.00	0.00	94,711.00
720880.000	Miscellaneous	500.00	0.00	547.00
720890.000	Employee Physicals/CORI	2,383.00	0.00	101.00
720900.000	Employee Benefits	69.00	0.00	185.00
730100.000	Wages - Administrator	150,831.00	0.00	157,573.00
730110.000	Wages - Clerical	225,182.00	0.00	244,366.00
730150.000	Wages - Vacation/Holiday/Sick	964.00	4,400.00	(2,838.00)
730150.001	Wages - Vacation/Holiday/Sick - Clerical	0.00	(4,400.00)	(4,400.00)
730200.000	Payroll Taxes-G&A	29,949.00	0.00	33,370.00
730280.000	Pension Expense-G&A	2,763.00	0.00	2,600.00
730300.000	Group Life Insurance	2,565.00	0.00	4,151.00
730350.000	Disability Insurance	(553.00)	0.00	1,147.00
730370.000	Group Health Insurance-G&A	16,226.00	0.00	13,708.00
730380.000	Group Dental Insurance-G&A	966.00	0.00	1,104.00
730390.000	Group Vision Insurance-G&A	50.00	0.00	(32.00)
730400.000	Management Fees	1,482,865.00	0.00	1,824,392.00
730430.000	Legal Fees	16,436.00	0.00	3,898.00
730440.000	Accounting Fees	80,191.00	0.00	60,918.00
730450.000	Bookkeeping Fees	30,141.00	0.00	31,696.00
730460.000	Professional Services	18,879.00	0.00	29,418.00
730465.000	Joint Commission Expenses	3,121.00	0.00	3,345.00
730500.000	Telephone	33,368.00	0.00	36,997.00
730510.000	Reimb For Resident Items	352.00	0.00	2,961.00
730520.000	Computer Supplies & Service	93,823.00	0.00	110,354.00
730530.000	Insurance	250,895.00	(207,088.00)	52,908.00
730530.001	Malpractice	0.00	108,510.00	108,510.00
730535.000	Insurance - Workers Comp.	(2,686.00)	0.00	9,196.00
730540.000	Bad Debt Expense	70,813.00	0.00	113,871.00
730550.000	Depreciation	806,915.00	(379,869.00)	297,846.00
730550.001	Depreciation Improvements	0.00	266,811.00	266,811.00
730550.002	Depreciation Equipment	0.00	113,058.00	113,058.00
730555.000	Amortization	9,953.00	0.00	9,953.00
730565.000	User Fees	726,476.00	0.00	870,660.00
730580.000	Taxes - Other	110.00	0.00	191.00
730600.000	Taxes - Sales & Use	161.00	0.00	0.00
730620.000	Finance Charges	1,319.00	0.00	3,137.00
730650.000	Fines & Penalties	10,450.00	0.00	0.00
730670.000	Office Supplies	16,985.00	0.00	16,423.00
730700.000	Equipment Rental	512.00	0.00	512.00
730730.000	Repair & Maintenance	201.00	0.00	77.00
730740.000	Copier Equipment	31,263.00	0.00	43,351.00
730750.000	Motor Vehicle Expense	140.00	0.00	0.00
730760.000	Interest Expense	403,176.00	0.00	395,290.00
730810.000	Licenses, Dues & Subscriptions	25,802.00	0.00	26,412.00
730820.000	Travel, Sem, Conv & Mtg	2,483.00	0.00	2,840.00
730821.000	Meals & Entertainment	81.00	0.00	134.00
730830.000	Education - Admin	12.00	0.00	0.00
730850.000	Purchased Services	4,151.00	0.00	8,642.00

730860.000	Postage	1,608.00	0.00	1,434.00
730870.000	Credit Card Fee	6,738.00	0.00	3,520.00
730880.000	Miscellaneous	6,526.00	0.00	13,540.00
730890.000	Employee Physicals/CORI	6,036.00	0.00	529.00
730900.000	Employee Benefits	4,177.00	0.00	3,263.00
730910.000	Service Charges - Bank	3,076.00	0.00	3,061.00
800670.000	Supplies	1,788.00	0.00	233.00
800700.000	Equipment Rental	10,482.00	0.00	11,822.00
800950.000	Purchased Services	475,453.00	0.00	393,262.00
810670.000	Supplies	0.00	0.00	266.00
810840.000	Mileage Reimbursement	4.00	0.00	0.00
810950.000	Purchased Services	411,171.00	0.00	362,348.00
820670.000	Supplies	0.00	0.00	25.00
820840.000	Mileage Reimbursement	0.00	0.00	(9.00)
820950.000	Purchased Services	103,163.00	0.00	124,827.00
830100.000	Wages- Respiratory Therapist	0.00	0.00	172,876.00
830150.000	Wages-Vacation/Holiday/Sick-RT	0.00	0.00	13,653.00
830200.000	Payroll Tax-RT	0.00	0.00	14,275.00
830280.000	Pension Exp- RT	0.00	0.00	1,225.00
830370.000	Group Health Ins - RT	0.00	0.00	9,230.00
830380.000	Group Dental Ins-RT	0.00	0.00	283.00
830390.000	Group Vision Ins - RT	0.00	0.00	(9.00)
830535.000	Insurance - Workers Comp - RT	0.00	0.00	3,537.00
830950.000	Purchased Services - RT	524,403.00	0.00	217,011.00
840950.000	Purchased Services-Rehab Ext	2,805.00	0.00	0.00
850050.000	Pharmacy Consultant	9,561.00	0.00	9,671.00
860660.000	Medical Supplies	32,459.00	0.00	19,594.00
860670.000	Pharmacy	327,163.00	0.00	339,599.00
860690.000	Oxygen	1,381.00	0.00	2,187.00
860700.000	Enteral Therapy	31,189.00	0.00	83,868.00
860710.000	X-Ray	38,219.00	0.00	26,837.00
860720.000	Ambulance	81,239.00	0.00	80,467.00
860730.000	Lab	61,808.00	0.00	65,778.00
CLA-MIP	MORTGAGE INSURANCE PREMIUM	0.00	98,578.00	98,578.00
<b>Subtotal : None</b>		<b>(1,063,930.00)</b>	<b>0.00</b>	<b>(420,300.00)</b>
<b>Total [2]</b>	<b>Income Statement</b>	<b>(1,063,930.00)</b>	<b>0.00</b>	<b>(420,300.00)</b>
	<b>Sum of Account Groups</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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Client: **A443166 - Holden Nursing Home, Inc.**  
Engagement: **MDMC 2023 - Holden Nursing Home**  
Period Ending: **12/31/2023**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:02 - MCD SNF-CR Grouping Report**

Account	Description	CAID 12/31/2023	PP-1 12/31/2022
<b>Group : [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>		
<b>Subgroup : None</b>			
100200.000	Cash - Petty	200.00	200.00
100290.000	Cash-Baystate MM 4431	504,040.00	0.00
100350.000	Cash - HUD Escrow	98,188.00	108,826.00
100360.000	Cash - HUD Escrow Capital	351,534.00	610,184.00
<b>Subtotal : None</b>		<b>953,962.00</b>	<b>719,210.00</b>
<b>Total [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>	<b>953,962.00</b>	<b>719,210.00</b>
<b>Group : [S6L1.2C1]</b>	<b>Short Term Investments</b>		
<b>Subgroup : None</b>			
100270.000	Cash - Money Market 1931	379,839.00	501,650.00
<b>Subtotal : None</b>		<b>379,839.00</b>	<b>501,650.00</b>
<b>Total [S6L1.2C1]</b>	<b>Short Term Investments</b>	<b>379,839.00</b>	<b>501,650.00</b>
<b>Group : [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>		
<b>Subgroup : [S6L1.5C1A]</b>	<b>A/ R Self-Pay Patients (Private)</b>		
111000.000	A/R - Total	3,019,487.00	2,202,018.00
<b>Subtotal [S6L1.5C1A]</b>	<b>A/ R Self-Pay Patients (Private)</b>	<b>3,019,487.00</b>	<b>2,202,018.00</b>
<b>Total [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>	<b>3,019,487.00</b>	<b>2,202,018.00</b>
<b>Group : [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>		
<b>Subgroup : None</b>			
120000.000	A/R - Allowance For Bad Debt	(219,295.00)	(145,836.00)
<b>Subtotal : None</b>		<b>(219,295.00)</b>	<b>(145,836.00)</b>
<b>Total [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>	<b>(219,295.00)</b>	<b>(145,836.00)</b>
<b>Group : [S6L1.8C1]</b>	<b>Receivable from Affiliates/Related Parties</b>		
<b>Subgroup : None</b>			
215390.000	Due To/From	9,131,947.00	6,581,752.00
<b>Subtotal : None</b>		<b>9,131,947.00</b>	<b>6,581,752.00</b>
<b>Total [S6L1.8C1]</b>	<b>Receivable from Affiliates/Related Parties</b>	<b>9,131,947.00</b>	<b>6,581,752.00</b>
<b>Group : [S6L1.15C1]</b>	<b>Other Prepaid Expenses</b>		
<b>Subgroup : None</b>			
155000.000	Prepaid - Other Expenses	11,015.00	15,326.00
<b>Subtotal : None</b>		<b>11,015.00</b>	<b>15,326.00</b>
<b>Total [S6L1.15C1]</b>	<b>Other Prepaid Expenses</b>	<b>11,015.00</b>	<b>15,326.00</b>
<b>Group : [S6L2.1C1]</b>	<b>Land</b>		
<b>Subgroup : None</b>			
160500.000	Land	1,137,338.00	1,137,338.00
<b>Subtotal : None</b>		<b>1,137,338.00</b>	<b>1,137,338.00</b>
<b>Total [S6L2.1C1]</b>	<b>Land</b>	<b>1,137,338.00</b>	<b>1,137,338.00</b>
<b>Group : [S6L2.2C1]</b>	<b>Building</b>		
<b>Subgroup : [S6L2.2C1A]</b>	<b>Building Costs</b>		
161000.000	Building	9,084,234.00	9,084,234.00
<b>Subtotal [S6L2.2C1A]</b>	<b>Building Costs</b>	<b>9,084,234.00</b>	<b>9,084,234.00</b>
<b>Subgroup : [S6L2.2C1B]</b>	<b>A/D Building</b>		
165000.000	Accum. Dep. - Building	(3,542,124.00)	(3,351,016.00)

<b>Subtotal [S6L2.2C1B] A/D Building</b>	<b>(3,542,124.00)</b>	<b>(3,351,016.00)</b>	(191,108.00)
<b>Total [S6L2.2C1] Building</b>	<b>5,542,110.00</b>	<b>5,733,218.00</b>	
<b>Group : [S6L2.3C1] Improvements - Cost</b>			
<b>Subgroup : [S6L2.3C] Building Improvements</b>			
161250.000 Building Improvements	6,853,810.00	6,819,695.00	
<b>Subtotal [S6L2.3C1A] Building Improvements</b>	<b>6,853,810.00</b>	<b>6,819,695.00</b>	34,115.00
<b>Subgroup : [S6L2.3C] Other Improvements</b>			
160750.000 Land Improvements	1,004,776.00	1,004,776.00	
161300.000 Improvements Other	172,300.00	172,300.00	
<b>Subtotal [S6L2.3C1C] Other Improvements</b>	<b>1,177,076.00</b>	<b>1,177,076.00</b>	
<b>Subgroup : [S6L2.3C] A/D Building Improvements</b>			
165250.000 Accum. Dep.-Building Imp	(3,795,941.00)	(3,498,091.00)	
<b>Subtotal [S6L2.3C1D] A/D Building Improvements</b>	<b>(3,795,941.00)</b>	<b>(3,498,091.00)</b>	(297,850.00)
<b>Subgroup : [S6L2.3C] A/D Other Improvements</b>			
164000.000 Accum. Dep. - Land Imp	(565,271.00)	(518,354.00)	
165300.000 Accum. Dep. - Imp Other	(136,827.00)	(108,041.00)	
<b>Subtotal [S6L2.3C1F] A/D Other Improvements</b>	<b>(702,098.00)</b>	<b>(626,395.00)</b>	(75,703.00)
<b>Total [S6L2.3C1] Improvements - Cost</b>	<b>3,532,847.00</b>	<b>3,872,285.00</b>	
<b>Group : [S6L2.4C1] Equipment</b>			
<b>Subgroup : [S6L2.4C] Equipment Cost</b>			
162000.000 Furniture Fixture & Equipment	4,065,712.00	4,054,245.00	
<b>Subtotal [S6L2.4C1A] Equipment Cost</b>	<b>4,065,712.00</b>	<b>4,054,245.00</b>	11,467.00
<b>Subgroup : [S6L2.4C] A/D Equipment</b>			
166000.000 Accum. Dep. - FF&E	(3,738,476.00)	(3,625,421.00)	
<b>Subtotal [S6L2.4C1b] A/D Equipment</b>	<b>(3,738,476.00)</b>	<b>(3,625,421.00)</b>	(113,055.00)
<b>Total [S6L2.4C1] Equipment</b>	<b>327,236.00</b>	<b>428,824.00</b>	
<b>Group : [S6L2.5C1] Software/Limited Life Assets</b>			
<b>Subgroup : [S6L2.5C] Software Cost</b>			
163000.000 Computer Software	69,640.00	69,640.00	
<b>Subtotal [S6L2.5C1A] Software Cost</b>	<b>69,640.00</b>	<b>69,640.00</b>	
<b>Subgroup : [S6L2.5C] A/D Software</b>			
167000.000 Accum. Dep.-Computer Software	(69,640.00)	(69,640.00)	
<b>Subtotal [S6L2.5C1B] A/D Software</b>	<b>(69,640.00)</b>	<b>(69,640.00)</b>	
<b>Total [S6L2.5C1] Software/Limited Life Assets</b>	<b>0.00</b>	<b>0.00</b>	
<b>Group : [S6L3.4C1] Construction in Progress</b>			
<b>Subgroup : None</b>			
181500.000 Capital Projects	29,457.00	0.00	
<b>Subtotal : None</b>	<b>29,457.00</b>	<b>0.00</b>	
<b>Total [S6L3.4C1] Construction in Progress</b>	<b>29,457.00</b>	<b>0.00</b>	
<b>Group : [S6L3.5C1] Mortgage Acquisition Costs</b>			
<b>Subgroup : None</b>			
163500.000 Mortgage Acquisition Cost	348,347.00	348,347.00	
<b>Subtotal : None</b>	<b>348,347.00</b>	<b>348,347.00</b>	
<b>Total [S6L3.5C1] Mortgage Acquisition Costs</b>	<b>348,347.00</b>	<b>348,347.00</b>	
<b>Group : [S6L3.6C1] Accum Amort of Mortgage Acquisition Costs</b>			
<b>Subgroup : None</b>			

168000.000	Accum. Amort.-Mtg Acq Cost	(38,502.00)	(28,549.00)
<b>Subtotal : None</b>		<b>(38,502.00)</b>	<b>(28,549.00)</b>
<b>Total [S6L3.6C1]</b>	<b>Accum Amort of Mortgage Acquisition</b>	<b>(38,502.00)</b>	<b>(28,549.00)</b>
<b>Group : [S6L5.1C1] Trade Payable</b>			
<b>Subgroup : None</b>			
200100.000	Accounts Payable	(1,210,938.00)	(1,506,441.00)
<b>Subtotal : None</b>		<b>(1,210,938.00)</b>	<b>(1,506,441.00)</b>
<b>Total [S6L5.1C1]</b>	<b>Trade Payable</b>	<b>(1,210,938.00)</b>	<b>(1,506,441.00)</b>
<b>Group : [S6L5.2C1] Accrued Expenses</b>			
<b>Subgroup : None</b>			
200200.000	Accrued Expenses	(43,321.00)	(40,986.00)
<b>Subtotal : None</b>		<b>(43,321.00)</b>	<b>(40,986.00)</b>
<b>Total [S6L5.2C1]</b>	<b>Accrued Expenses</b>	<b>(43,321.00)</b>	<b>(40,986.00)</b>
<b>Group : [S6L5.4C1] Patient Funds Due</b>			
<b>Subgroup : [S6L5.4C] Patient Funds Due ( Self Pay)</b>			
215250.000	Unearned Revenue	(140,535.00)	(80,094.00)
<b>Subtotal [S6L5.4C1A] Patient Funds Due ( Self Pay)</b>		<b>(140,535.00)</b>	<b>(80,094.00)</b>
<b>Total [S6L5.4C1]</b>	<b>Patient Funds Due</b>	<b>(140,535.00)</b>	<b>(80,094.00)</b>
<b>Group : [S6L5.6C1] Long Term Debt, Current Portion-Banks, Mortgages, Other</b>			
<b>Subgroup : None</b>			
200050.000	Current Maturities Of LTD	(316,520.00)	(308,467.00)
<b>Subtotal : None</b>		<b>(316,520.00)</b>	<b>(308,467.00)</b>
<b>Total [S6L5.6C1]</b>	<b>Long Term Debt, Current Portion-Ban</b>	<b>(316,520.00)</b>	<b>(308,467.00)</b>
<b>Group : [S6L5.7C1] Accrued Salaries &amp; Payroll Liabilities</b>			
<b>Subgroup : [S6L5.7C] Accrued Salaries</b>			
202000.000	Accrued Wages	(171,156.00)	(153,503.00)
202100.000	Accrued ET/PTO	(328,852.00)	(312,229.00)
<b>Subtotal [S6L5.7C1A] Accrued Salaries</b>		<b>(500,008.00)</b>	<b>(465,732.00)</b>
<b>Subgroup : [S6L5.7C] Accrued Payroll Taxes Payable</b>			
202200.000	Accrued Payroll Taxes	(43,457.00)	(38,566.00)
<b>Subtotal [S6L5.7C1C] Accrued Payroll Taxes Payable</b>		<b>(43,457.00)</b>	<b>(38,566.00)</b>
<b>Subgroup : [S6L5.7C] Other Payroll Liabilities</b>			
203000.000	Supplemental Insurance W/H	0.00	(95.00)
203400.000	HSA W/H	3,500.00	0.00
213000.000	Payroll Misc	0.00	(110.00)
214000.000	Employee 401K W/H	0.00	(8,225.00)
214250.000	Employer 401K Match	0.00	(1,179.00)
214500.000	Employee 401K Loan W/H	0.00	(241.00)
<b>Subtotal [S6L5.7C1D] Other Payroll Liabilities</b>		<b>3,500.00</b>	<b>(9,850.00)</b>
<b>Subgroup : None</b>			
<b>Subtotal : None</b>		<b>0.00</b>	<b>0.00</b>
<b>Total [S6L5.7C1]</b>	<b>Accrued Salaries &amp; Payroll Liabilities</b>	<b>(539,965.00)</b>	<b>(514,148.00)</b>
<b>Group : [S6L5.10C1] Other Current Liabilities</b>			
<b>Subgroup : [S6L5.10C] Other Current Liabilities</b>			
215100.000	Patient Exchange	(6,600.00)	0.00
215150.000	Exchange - Other	695.00	0.00
<b>Subtotal [S6L5.10C1A] Other Current Liabilities</b>		<b>(5,905.00)</b>	<b>0.00</b>
<b>Subgroup : None</b>			
215225.000	Deferred Revenue ERTC	(2,624,130.00)	0.00
215230.000	Deferred Interest ERTC	(255,246.00)	0.00

<b>Subtotal : None</b>		<u>(2,879,376.00)</u>	<u>0.00</u>	
<b>Total [S6L5.10C1]</b>	<b>Other Current Liabilities</b>	<u>(2,885,281.00)</u>	<u>0.00</u>	
<b>Group : [S6L6.1C1]</b>	<b>Motgage Payable</b>			
<b>Subgroup : None</b>				
251000.000	Notes Payable	(14,862,799.00)	(15,179,319.00)	
<b>Subtotal : None</b>		<u>(14,862,799.00)</u>	<u>(15,179,319.00)</u>	
<b>Total [S6L6.1C1]</b>	<b>Motgage Payable</b>	<u>(14,862,799.00)</u>	<u>(15,179,319.00)</u>	(15,179,319.00)
<b>Group : [S6L8C.1C1]</b>	<b>Owners Equity Balance Prior Year-Corp</b>			
<b>Subgroup : None</b>				
301000.000	Capital Stock	(72,890.00)	(72,890.00)	
308000.000	Retained Earnings	(2,277,818.00)	(2,277,818.00)	
308100.000	Retained Earnings S-Corp	(1,235,421.00)	(171,490.00)	
<b>Subtotal : None</b>		<u>(3,586,129.00)</u>	<u>(2,522,198.00)</u>	
<b>Total [S6L8C.1C1]</b>	<b>Owners Equity Balance Prior Year-Co</b>	<u>(3,586,129.00)</u>	<u>(2,522,198.00)</u>	
<b>Group : [S6L8C.5C3]</b>	<b>Additional Paid in Capital</b>			
<b>Subgroup : None</b>				
307000.000	Additional Paid-in Capital	(150,000.00)	(150,000.00)	
<b>Subtotal : None</b>		<u>(150,000.00)</u>	<u>(150,000.00)</u>	
<b>Total [S6L8C.5C3]</b>	<b>Additional Paid in Capital</b>	<u>(150,000.00)</u>	<u>(150,000.00)</u>	
<b>Group : [S2L1.1C1]</b>	<b>Private Pay</b>			
<b>Subgroup : None</b>				
410100.000	Private - Room And Board	(1,940,630.00)	(3,196,659.00)	
410900.000	Private - Contractual Adj	28,942.00	67,692.00	
<b>Subtotal : None</b>		<u>(1,911,688.00)</u>	<u>(3,128,967.00)</u>	
<b>Total [S2L1.1C1]</b>	<b>Private Pay</b>	<u>(1,911,688.00)</u>	<u>(3,128,967.00)</u>	
<b>Group : [S2L1.2C1]</b>	<b>Commerical Managed Care</b>			
<b>Subgroup : None</b>				
450100.000	Mgd Care Skilled - R & B	(1,604,282.00)	(1,520,791.00)	
450900.000	Mgd Care Sk - Contractual Adj	1,268,765.00	1,348,785.00	
<b>Subtotal : None</b>		<u>(335,517.00)</u>	<u>(172,006.00)</u>	
<b>Total [S2L1.2C1]</b>	<b>Commerical Managed Care</b>	<u>(335,517.00)</u>	<u>(172,006.00)</u>	
<b>Group : [S2L1.3C1]</b>	<b>Commerical Non Managed Care</b>			
<b>Subgroup : None</b>				
450100.001	Non-Mdg Care Skilled	0.00	(166,129.00)	
<b>Subtotal : None</b>		<u>0.00</u>	<u>(166,129.00)</u>	
<b>Total [S2L1.3C1]</b>	<b>Commerical Non Managed Care</b>	<u>0.00</u>	<u>(166,129.00)</u>	
<b>Group : [S2L1.4C1]</b>	<b>Medicare-Fee-For-Service</b>			
<b>Subgroup : None</b>				
400100.000	Medicare A - Room And Board	(2,733,043.00)	(2,927,608.00)	
<b>Subtotal : None</b>		<u>(2,733,043.00)</u>	<u>(2,927,608.00)</u>	
<b>Total [S2L1.4C1]</b>	<b>Medicare-Fee-For-Service</b>	<u>(2,733,043.00)</u>	<u>(2,927,608.00)</u>	
<b>Group : [S2L1.5C1]</b>	<b>Medicare Managed Care (Part C)</b>			
<b>Subgroup : None</b>				
450100.002	Medicare Managed Care	(1,097,158.00)	(990,110.00)	
<b>Subtotal : None</b>		<u>(1,097,158.00)</u>	<u>(990,110.00)</u>	
<b>Total [S2L1.5C1]</b>	<b>Medicare Managed Care (Part C)</b>	<u>(1,097,158.00)</u>	<u>(990,110.00)</u>	
<b>Group : [S2L1.6C1]</b>	<b>MassHealth Fee-for-Service</b>			
<b>Subgroup : None</b>				
430100.000	Medicaid - Room And Board	(16,221,366.00)	(13,369,397.00)	
430900.000	Medicaid - Contractual Adj	5,391,845.00	5,705,107.00	
<b>Subtotal : None</b>		<u>(10,829,521.00)</u>	<u>(7,664,290.00)</u>	
<b>Total [S2L1.6C1]</b>	<b>MassHealth Fee-for-Service</b>	<u>(10,829,521.00)</u>	<u>(7,664,290.00)</u>	

<b>Group : [S2L1.7C1] MassHealth Managed Care</b>			
<b>Subgroup : None</b>			
450100.003	MassHealth Managed Care	(50,644.00)	0.00
<b>Subtotal : None</b>		<b>(50,644.00)</b>	<b>0.00</b>
<b>Total [S2L1.7C1] MassHealth Managed Care</b>		<b>(50,644.00)</b>	<b>0.00</b>

<b>Group : [S2L1.8C1] Senior Care Options</b>			
<b>Subgroup : None</b>			
430100.001	MA MCD Mgd Care	(1,894,170.00)	(1,553,481.00)
<b>Subtotal : None</b>		<b>(1,894,170.00)</b>	<b>(1,553,481.00)</b>
<b>Total [S2L1.8C1] Senior Care Options</b>		<b>(1,894,170.00)</b>	<b>(1,553,481.00)</b>

<b>Group : [S2L1.14C1] Veterans &amp; Other Public</b>			
<b>Subgroup : None</b>			
430100.002	VA and Other Public	0.00	(42,877.00)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(42,877.00)</b>
<b>Total [S2L1.14C1] Veterans &amp; Other Public</b>		<b>0.00</b>	<b>(42,877.00)</b>

<b>Group : [S2L1.1C2] Ancillary-Private Pay</b>			
<b>Subgroup : None</b>			
410300.000	Private - Oxygen	(281.00)	(16.00)
410400.000	Private - Physical Therapy	(330.00)	(1,742.00)
410450.000	Private - Occupational Therapy	(103.00)	(107.00)
<b>Subtotal : None</b>		<b>(714.00)</b>	<b>(1,865.00)</b>
<b>Total [S2L1.1C2] Ancillary-Private Pay</b>		<b>(714.00)</b>	<b>(1,865.00)</b>

<b>Group : [S2L1.2C2] Ancillary-Commerical Managed Care</b>			
<b>Subgroup : None</b>			
450200.000	Mgd Care Sk - Medical Supplies	(1,388.00)	(3,810.00)
450250.000	Mgd Care Skilled - Pharmacy	(175,707.00)	(148,236.00)
450300.000	Managed Care Skilled - Oxygen	(101.00)	(108.00)
450400.000	Mgd Care Sk - Physical Therapy	(276,030.00)	(279,138.00)
450450.000	Mgd Care Sk - OT	(268,480.00)	(291,357.00)
450500.000	Mgd Care Sk - ST	(46,798.00)	(59,752.00)
450700.000	Managed Care Skilled - X-Ray	(8,828.00)	(11,407.00)
450850.000	Managed Care Skilled - Lab	(9,315.00)	(44,153.00)
505200.000	Mgd Care B - Medical Supplies	(11,730.00)	(5,129.00)
505400.000	Mgd Care B - Physical Therapy	(34,331.00)	(20,085.00)
505450.000	Mgd Care B - OT	(25,604.00)	(25,156.00)
505500.000	Mgd Care B - Speech Therapy	(10,009.00)	(11,933.00)
505900.000	Mgd Care B - Contractual Adj	8,476.00	71.00
506400.000	Mgd Care B - OutPatient - PT	(27,145.00)	(61,257.00)
506450.000	Mgd Care B - OutPatient - OT	(4,290.00)	(10,447.00)
506500.000	Mgd Care B - OutPatient - ST	(2,336.00)	(5,013.00)
506900.000	MC OP Contractual ADJ	34.00	92.00
<b>Subtotal : None</b>		<b>(893,582.00)</b>	<b>(976,818.00)</b>
<b>Total [S2L1.2C2] Ancillary-Commerical Managed Care</b>		<b>(893,582.00)</b>	<b>(976,818.00)</b>

<b>Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service</b>			
<b>Subgroup : None</b>			
400200.000	Medicare A - Medical Supplies	(1,294.00)	(1,120.00)
400250.000	Medicare A - Pharmacy	(116,724.00)	(137,545.00)
400300.000	Medicare A - Oxygen	(59.00)	(43.00)
400400.000	Medicare A - Physical Therapy	(235,572.00)	(243,957.00)
400450.000	MCR A - Occupational Therapy	(221,649.00)	(251,821.00)
400500.000	Medicare A - Speech Therapy	(41,157.00)	(38,862.00)
400700.000	Medicare A - X-Ray	(11,313.00)	(13,330.00)
400850.000	Medicare A - Lab	(8,338.00)	(56,170.00)
400900.000	Medicare A - Contractual Adj	278,727.00	330,795.00
500200.000	Medicare B - Medical Supplies	(30,350.00)	(44,132.00)

500400.000	Medicare B - Physical Therapy	(27,353.00)	(53,790.00)
500450.000	MCR B - Occupational Therapy	(15,359.00)	(50,006.00)
500500.000	Medicare B - Speech Therapy	(6,457.00)	(27,120.00)
500900.000	Medicare B - Contractual Adj	11,770.00	35,821.00
501400.000	Medicare B - OutPatient - PT	(17,040.00)	(48,995.00)
501450.000	Medicare B - OutPatient - OT	(409.00)	(8,089.00)
501500.000	Medicare B - OutPatient - ST	0.00	(4,022.00)
<b>Subtotal : None</b>		<b>(442,577.00)</b>	<b>(612,386.00)</b>
<b>Total [S2L1.4C2]</b>	<b>Ancillary-Medicare Fee-for-Service</b>	<b>(442,577.00)</b>	<b>(612,386.00)</b>

**Group : [S2L1.6C2] Ancillary-MassHealth Fee-for-Service**

**Subgroup : None**

430250.000	Medicaid - Pharmacy	(3,410.00)	(1,196.00)
430300.000	Medicaid - Oxygen	(9.00)	0.00
430400.000	Medicaid - Physical Therapy	0.00	(250.00)
430500.000	Medicaid - Speech Therapy	(334.00)	0.00
430850.000	Medicaid - Lab	0.00	(704.00)
<b>Subtotal : None</b>		<b>(3,753.00)</b>	<b>(2,150.00)</b>
<b>Total [S2L1.6C2]</b>	<b>Ancillary-MassHealth Fee-for-Service</b>	<b>(3,753.00)</b>	<b>(2,150.00)</b>

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

**Subgroup : None**

599080.001	COVID-19 Funding	(68,592.00)	(1,272,046.00)
<b>Subtotal : None</b>		<b>(68,592.00)</b>	<b>(1,272,046.00)</b>
<b>Total [S2L3.2C1]</b>	<b>Endowment &amp; Other Non Recoverab</b>	<b>(68,592.00)</b>	<b>(1,272,046.00)</b>

**Group : [S2L3.4C1] Vending Machine Revenue**

**Subgroup : None**

599045.000	Vending	(1,001.00)	(1,637.00)
<b>Subtotal : None</b>		<b>(1,001.00)</b>	<b>(1,637.00)</b>
<b>Total [S2L3.4C1]</b>	<b>Vending Machine Revenue</b>	<b>(1,001.00)</b>	<b>(1,637.00)</b>

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

**Subgroup : None**

400999.000	Medicare A - Prior Year Adj	(3,970.00)	(45.00)
410999.000	Private - Prior Year Adj	(3,696.00)	(63,489.00)
430999.000	Medicaid - Prior Year Adj	(73,135.00)	(73,758.00)
450999.000	Mgd Care Sk - Prior Year Adj	9,845.00	(7,848.00)
500999.000	Medicare B - Prior Year Adj	688.00	15.00
505999.000	Mgd Care B - Prior Year Adj	2,393.00	1,219.00
506999.000	MC OP Prior Year ADJ	0.00	(53.00)
<b>Subtotal : None</b>		<b>(67,875.00)</b>	<b>(143,959.00)</b>
<b>Total [S2L3.6C1]</b>	<b>Prior Year Retroactive Revenue</b>	<b>(67,875.00)</b>	<b>(143,959.00)</b>

**Group : [S2L3.7C1] Interest Income**

**Subgroup : None**

599050.000	Interest Income	(9,768.00)	(2,838.00)
<b>Subtotal : None</b>		<b>(9,768.00)</b>	<b>(2,838.00)</b>
<b>Total [S2L3.7C1]</b>	<b>Interest Income</b>	<b>(9,768.00)</b>	<b>(2,838.00)</b>

**Group : [S2L3.9C1] Administrative & General Recoverable Income**

**Subgroup : None**

599080.000	Misc. Income	(1,044,724.00)	(47,185.00)
<b>Subtotal : None</b>		<b>(1,044,724.00)</b>	<b>(47,185.00)</b>
<b>Total [S2L3.9C1]</b>	<b>Administrative &amp; General Recoverabl</b>	<b>(1,044,724.00)</b>	<b>(47,185.00)</b>

**Group : [S2L3.11C1] Variable Recoverable Income**

**Subgroup : None**

599015.000	Cable/TV/Phone	(18,783.00)	(19,483.00)
599095.000	Discounts Earned	(44,113.00)	(45,699.00)
<b>Subtotal : None</b>		<b>(62,896.00)</b>	<b>(65,182.00)</b>

<b>Total [S2L3.11C1]</b>	<b>Variable Recoverable Income</b>	<b>(62,896.00)</b>	<b>(65,182.00)</b>
<b>Group : [S3L1.1C1]</b>	<b>Director of Nurses Salary</b>		
<b>Subgroup : None</b>			
670100.000	Wages - DON	160,196.00	177,621.00
670150.001	Wages - Vacation/Holiday/Sick Nursing	616.00	2,687.00
<b>Subtotal : None</b>		<b>160,812.00</b>	<b>180,308.00</b>
<b>Total [S3L1.1C1]</b>	<b>Director of Nurses Salary</b>	<b>160,812.00</b>	<b>180,308.00</b>
<b>Group : [S3L1.7C1]</b>	<b>Registered Nurses Salaries</b>		
<b>Subgroup : None</b>			
630100.000	Wages - R.N.	327,537.00	328,497.00
630105.000	Wages - R.N. - VENT	744,853.00	634,667.00
630150.000	Wages - Vacation/Holiday/Sick	1,292.00	5,004.00
670110.000	Wages - ADON	102,913.00	106,338.00
<b>Subtotal : None</b>		<b>1,176,595.00</b>	<b>1,074,506.00</b>
<b>Total [S3L1.7C1]</b>	<b>Registered Nurses Salaries</b>	<b>1,176,595.00</b>	<b>1,074,506.00</b>
<b>Group : [S3L1.11C1]</b>	<b>Registered Nurses Purchased Service Tempory Agency Staff</b>		
<b>Subgroup : None</b>			
630310.000	Agency R.N.	543,924.00	327,997.00
<b>Subtotal : None</b>		<b>543,924.00</b>	<b>327,997.00</b>
<b>Total [S3L1.11C1]</b>	<b>Registered Nurses Purchased Service</b>	<b>543,924.00</b>	<b>327,997.00</b>
<b>Group : [S3L1.12C1]</b>	<b>Licensed Practical Nurses Salary</b>		
<b>Subgroup : None</b>			
630110.000	Wages - L.P.N.	1,065,849.00	1,009,991.00
630110.001	Wages - Vacation/Holiday/Sick LPN	1,765.00	6,276.00
630115.000	Wages - L.P.N. - VENT	1,044,846.00	771,042.00
<b>Subtotal : None</b>		<b>2,112,460.00</b>	<b>1,787,309.00</b>
<b>Total [S3L1.12C1]</b>	<b>Licensed Practical Nurses Salary</b>	<b>2,112,460.00</b>	<b>1,787,309.00</b>
<b>Group : [S3L1.16C1]</b>	<b>Licensed Practical Nurses Purchased Service Tempory Agency Staff</b>		
<b>Subgroup : None</b>			
630320.000	Agency L.P.N.	1,296,222.00	944,081.00
<b>Subtotal : None</b>		<b>1,296,222.00</b>	<b>944,081.00</b>
<b>Total [S3L1.16C1]</b>	<b>Licensed Practical Nurses Purchased</b>	<b>1,296,222.00</b>	<b>944,081.00</b>
<b>Group : [S3L1.17C1]</b>	<b>Certified Nurses Aides Salaries</b>		
<b>Subgroup : None</b>			
630120.000	Wages - Aides	1,790,950.00	1,505,994.00
630120.001	Wages - Vacation/Holiday/Sick CNAs	2,532.00	8,449.00
630125.000	Wages - Aides - VENT	1,234,983.00	888,684.00
630128.000	Wages- Aides - HH	924.00	0.00
630136.000	Wages - Lab Tech	0.00	2,918.00
<b>Subtotal : None</b>		<b>3,029,389.00</b>	<b>2,406,045.00</b>
<b>Total [S3L1.17C1]</b>	<b>Certified Nurses Aides Salaries</b>	<b>3,029,389.00</b>	<b>2,406,045.00</b>
<b>Group : [S3L1.21C1]</b>	<b>Certified Nurses Aides Purchased Service Tempory Agency Staff</b>		
<b>Subgroup : None</b>			
630330.000	Agency Aides	561,980.00	340,712.00
<b>Subtotal : None</b>		<b>561,980.00</b>	<b>340,712.00</b>
<b>Total [S3L1.21C1]</b>	<b>Certified Nurses Aides Purchased Ser</b>	<b>561,980.00</b>	<b>340,712.00</b>
<b>Group : [S3L2.1C1]</b>	<b>Administration Salaries</b>		
<b>Subgroup : [S3L2.1C1]</b>	<b>Administrator Salaries</b>		
730100.000	Wages - Administrator	157,573.00	150,831.00
730150.000	Wages - Vacation/Holiday/Sick	(2,838.00)	387.00
<b>Subtotal [S3L2.1C1A]</b>	<b>Administrator Salaries</b>	<b>154,735.00</b>	<b>151,218.00</b>
<b>Total [S3L2.1C1]</b>	<b>Administration Salaries</b>	<b>154,735.00</b>	<b>151,218.00</b>

**Group : [S3L2.7C1] Clerical Staff Salaries**

**Subgroup : None**

730110.000	Wages - Clerical	244,366.00	225,182.00
730150.001	Wages - Vacation/Holiday/Sick - Clerical	(4,400.00)	577.00
<b>Subtotal : None</b>		<b>239,966.00</b>	<b>225,759.00</b>
<b>Total [S3L2.7C1]</b>	<b>Clerical Staff Salaries</b>	<b>239,966.00</b>	<b>225,759.00</b>

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

**Subgroup : None**

730450.000	Bookkeeping Fees	31,696.00	30,141.00
<b>Subtotal : None</b>		<b>31,696.00</b>	<b>30,141.00</b>
<b>Total [S3L2.11C1]</b>	<b>Electronic Data Processing, Payroll &amp;</b>	<b>31,696.00</b>	<b>30,141.00</b>

**Group : [S3L2.12C1] Office Supplies**

**Subgroup : None**

640600.000	Supplies (Non-Medical)	995.00	0.00
670600.000	Supplies (Non-Medical)	2,325.00	1,756.00
730520.000	Computer Supplies & Service	110,354.00	93,823.00
730670.000	Office Supplies	16,423.00	16,985.00
730740.000	Copier Equipment	43,351.00	31,263.00
730860.000	Postage	1,434.00	1,608.00
730910.000	Service Charges - Bank	3,061.00	3,076.00
<b>Subtotal : None</b>		<b>177,943.00</b>	<b>148,511.00</b>
<b>Total [S3L2.12C1]</b>	<b>Office Supplies</b>	<b>177,943.00</b>	<b>148,511.00</b>

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

**Subgroup : None**

610500.000	Telephone/Cable	14,980.00	13,853.00
670500.000	Telephone	4,180.00	3,591.00
720500.000	Telephone	1,216.00	1,203.00
730500.000	Telephone	36,997.00	33,368.00
<b>Subtotal : None</b>		<b>57,373.00</b>	<b>52,015.00</b>
<b>Total [S3L2.13C1]</b>	<b>Telecommunications (e.g. Internet &amp; I</b>	<b>57,373.00</b>	<b>52,015.00</b>

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

**Subgroup : None**

610820.000	Travel, Sem, Conv & Mtg	30.00	0.00
620820.000	Travel, Sem, Conv & Mtg	125.00	0.00
630820.000	Travel, Sem, Conv & Mtg	300.00	0.00
670820.000	Travel, Sem, Conv & Mtg	2,557.00	2,669.00
670821.000	Meals & Entertainment	0.00	101.00
690820.000	Travel, Sem, Conv & Mtg	168.00	99.00
690821.000	Meals & Entertainment	95.00	0.00
720820.000	Travel, Sem, Conv & Mtg	10.00	0.00
720821.000	Meals & Entertainment	64.00	0.00
730820.000	Travel, Sem, Conv & Mtg	2,840.00	2,483.00
730821.000	Meals & Entertainment	134.00	81.00
<b>Subtotal : None</b>		<b>6,323.00</b>	<b>5,433.00</b>
<b>Total [S3L2.15C1]</b>	<b>Travel, Conventions &amp; Meetings</b>	<b>6,323.00</b>	<b>5,433.00</b>

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

**Subgroup : None**

610810.000	Dues & Subscriptions	1,464.00	1,874.00
630810.000	Dues & Subscriptions	0.00	341.00
670810.000	Dues and Subscriptions	(180.00)	180.00
690810.000	Dues & Subscriptions	174.00	140.00
720810.000	Dues & Subscriptions	559.00	0.00
730810.000	Licenses, Dues & Subscriptions	26,412.00	25,802.00
<b>Subtotal : None</b>		<b>28,429.00</b>	<b>28,337.00</b>
<b>Total [S3L2.17C1]</b>	<b>Licenses &amp; Dues: Patient Care Relate</b>	<b>28,429.00</b>	<b>28,337.00</b>



**Group : [S3L2.18C1] Continuing Professional Education / Training & Development**

**Subgroup : [S3L2.18C1] Administration Education / Training**

730830.000	Education - Admin	0.00	12.00
<b>Subtotal [S3L2.18C1] Administration Education / Training</b>		<b>0.00</b>	<b>12.00</b>
<b>Total [S3L2.18C1] Continuing Professional Education / Training</b>		<b>0.00</b>	<b>12.00</b>

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

**Subgroup : None**

730440.000	Accounting Fees	60,918.00	80,191.00
<b>Subtotal : None</b>		<b>60,918.00</b>	<b>80,191.00</b>
<b>Total [S3L2.19C1] Accounting Services (not related to A</b>		<b>60,918.00</b>	<b>80,191.00</b>

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

**Subgroup : None**

730530.001	Malpractice	108,510.00	103,432.00
<b>Subtotal : None</b>		<b>108,510.00</b>	<b>103,432.00</b>
<b>Total [S3L2.20C1] Insurance: Malpractice &amp; General Lial</b>		<b>108,510.00</b>	<b>103,432.00</b>

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

**Subgroup : None**

610880.000	Miscellaneous	79.00	256.00
720880.000	Miscellaneous	547.00	500.00
730460.000	Professional Services	29,418.00	18,879.00
730465.000	Joint Commission Expenses	3,345.00	3,121.00
730510.000	Reimb For Resident Items	2,961.00	352.00
730580.000	Taxes - Other	191.00	110.00
730600.000	Taxes - Sales & Use	0.00	161.00
730870.000	Credit Card Fee	3,520.00	6,738.00
730880.000	Miscellaneous	13,540.00	9,570.00
<b>Subtotal : None</b>		<b>53,601.00</b>	<b>39,687.00</b>
<b>Total [S3L2.22C1] Other A &amp; G Expenses</b>		<b>53,601.00</b>	<b>39,687.00</b>

**Group : [S3L2B.6C1] Legal: Other**

**Subgroup : None**

730430.000	Legal Fees	3,898.00	16,436.00
<b>Subtotal : None</b>		<b>3,898.00</b>	<b>16,436.00</b>
<b>Total [S3L2B.6C1] Legal: Other</b>		<b>3,898.00</b>	<b>16,436.00</b>

**Group : [S3L2B.8C1] Management Company Fees**

**Subgroup : None**

730400.000	Management Fees	1,824,392.00	1,482,865.00
<b>Subtotal : None</b>		<b>1,824,392.00</b>	<b>1,482,865.00</b>
<b>Total [S3L2B.8C1] Management Company Fees</b>		<b>1,824,392.00</b>	<b>1,482,865.00</b>

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

**Subgroup : None**

730620.000	Finance Charges	3,137.00	1,319.00
730650.000	Fines & Penalties	0.00	10,450.00
<b>Subtotal : None</b>		<b>3,137.00</b>	<b>11,769.00</b>
<b>Total [S3L2B.11C1] Fines, Late Fees, Penalties including</b>		<b>3,137.00</b>	<b>11,769.00</b>

**Group : [S3L2B.14C1] Bad Debt Expenses**

**Subgroup : None**

730540.000	Bad Debt Expense	113,871.00	70,813.00
<b>Subtotal : None</b>		<b>113,871.00</b>	<b>70,813.00</b>
<b>Total [S3L2B.14C1] Bad Debt Expenses</b>		<b>113,871.00</b>	<b>70,813.00</b>

**Group : [S3L2B.15C1] User Fee Assessment**

**Subgroup : None**

730565.000	User Fees	870,660.00	726,476.00
<b>Subtotal : None</b>		<b>870,660.00</b>	<b>726,476.00</b>
<b>Total [S3L2B.15C1]</b>	<b>User Fee Assessment</b>	<b>870,660.00</b>	<b>726,476.00</b>

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

**Subgroup : None**

670130.000	Wages-Inservice/Staff Dev	92,055.00	94,701.00
670150.000	Wages - Vacation/Holiday/Sick	353.00	1,433.00
<b>Subtotal : None</b>		<b>92,408.00</b>	<b>96,134.00</b>
<b>Total [S3L3.1C1]</b>	<b>Staff Development Coordinator Salari</b>	<b>92,408.00</b>	<b>96,134.00</b>

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

**Subgroup : None**

720110.000	Wages - Regular-Plant	121,855.00	102,798.00
720150.000	Wages-Vac/Hol/Sick-Plant	77.00	(682.00)
<b>Subtotal : None</b>		<b>121,932.00</b>	<b>102,116.00</b>
<b>Total [S3L3.5C1]</b>	<b>Plant Operations: Salaires</b>	<b>121,932.00</b>	<b>102,116.00</b>

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

**Subgroup : None**

720540.000	Trash Removal	28,529.00	23,822.00
720550.000	Medical Waste Removal	3,265.00	3,223.00
720690.000	Grounds Maintenance	23,084.00	23,322.00
720695.000	Grounds Landscaping	9,920.00	6,527.00
720850.000	Purchased Services	94,711.00	81,623.00
730850.000	Purchased Services	8,642.00	4,151.00
<b>Subtotal : None</b>		<b>168,151.00</b>	<b>142,668.00</b>
<b>Total [S3L3.8C1]</b>	<b>Plant Operations: Purchased Service</b>	<b>168,151.00</b>	<b>142,668.00</b>

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

**Subgroup : None**

670720.000	Small Equipment Purchased	10,569.00	0.00
690720.000	Small Equipment Purchase	5,689.00	1,846.00
720670.000	Supplies	29,237.00	21,114.00
720720.000	Small Equipment Purchase	3,610.00	602.00
720725.000	Small Furnishings Purchase	1,709.00	7,102.00
<b>Subtotal : None</b>		<b>50,814.00</b>	<b>30,664.00</b>
<b>Total [S3L3.9C1]</b>	<b>Plant Operations: Supplies &amp; Expenses</b>	<b>50,814.00</b>	<b>30,664.00</b>

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

**Subgroup : None**

720510.000	Gas	101,425.00	95,378.00
720520.000	Electricity	182,453.00	163,008.00
720530.000	Water/Sewer	71,348.00	64,662.00
720532.000	Fuel	714.00	501.00
<b>Subtotal : None</b>		<b>355,940.00</b>	<b>323,549.00</b>
<b>Total [S3L3.10C1]</b>	<b>Plant Operatins: Utilities</b>	<b>355,940.00</b>	<b>323,549.00</b>

**Group : [S3L3.11C1] Plant Operatins: Repairs**

**Subgroup : None**

690730.000	Equipment Repair & Maintenance	619.00	1,048.00
700730.000	Equipment Repair & Maintenance	0.00	52.00
710730.000	Equipment Repair & Maintenance	44.00	0.00
720660.000	Building Repair & Maintenance	6,642.00	2,311.00
720730.000	Repair & Maintenance	8,142.00	19,923.00
730730.000	Repair & Maintenance	77.00	201.00
<b>Subtotal : None</b>		<b>15,524.00</b>	<b>23,535.00</b>
<b>Total [S3L3.11C1]</b>	<b>Plant Operatins: Repairs</b>	<b>15,524.00</b>	<b>23,535.00</b>

**Group : [S3L3.13C1] Dietician: Salaries**

**Subgroup : None**

690110.001	Dietician Salary	85,247.00	81,381.00
690150.001	Wages - Vacation/Holiday/Sick - Dieticia	(544.00)	325.00
<b>Subtotal : None</b>		<b>84,703.00</b>	<b>81,706.00</b>
<b>Total [S3L3.13C1]</b>	<b>Dietician: Salaries</b>	<b>84,703.00</b>	<b>81,706.00</b>

**Group : [S3L3.18C1] Dietary: Salaries**

**Subgroup : None**

690110.000	Wages - Regular-Diet	441,184.00	442,679.00
690150.000	Wages-Vac/Hol/Sick-Diet	(2,813.00)	1,766.00
<b>Subtotal : None</b>		<b>438,371.00</b>	<b>444,445.00</b>
<b>Total [S3L3.18C1]</b>	<b>Dietary: Salaries</b>	<b>438,371.00</b>	<b>444,445.00</b>

**Group : [S3L3.21C1] Dietary: Food**

**Subgroup : None**

690680.000	Food Supplements	22,457.00	23,564.00
690690.000	Raw Food	306,720.00	299,045.00
690695.000	Raw Food - Special Events	0.00	309.00
<b>Subtotal : None</b>		<b>329,177.00</b>	<b>322,918.00</b>
<b>Total [S3L3.21C1]</b>	<b>Dietary: Food</b>	<b>329,177.00</b>	<b>322,918.00</b>

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

**Subgroup : None**

690850.000	Purchased Services	11,374.00	4,935.00
<b>Subtotal : None</b>		<b>11,374.00</b>	<b>4,935.00</b>
<b>Total [S3L3.22C1]</b>	<b>Dietary: Purchased Service</b>	<b>11,374.00</b>	<b>4,935.00</b>

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

**Subgroup : None**

690660.000	Chemicals	7,471.00	7,796.00
690665.000	Supplies - Vending	0.00	556.00
690670.000	Supplies (Non-Food)	29,536.00	35,930.00
<b>Subtotal : None</b>		<b>37,007.00</b>	<b>44,282.00</b>
<b>Total [S3L3.23C1]</b>	<b>Dietary: Supplies &amp; Expenses</b>	<b>37,007.00</b>	<b>44,282.00</b>

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

**Subgroup : [S3L3.27C1] Housekeeping Purchased Service**

710850.000	Purchased Services	366,674.00	352,262.00
<b>Subtotal [S3L3.27C1] Housekeeping Purchased Service</b>		<b>366,674.00</b>	<b>352,262.00</b>

**Subgroup : [S3L3.27C1] Laundry Purchased Service**

700850.000	Purchased Services	186,482.00	177,295.00
<b>Subtotal [S3L3.27C1] Laundry Purchased Service</b>		<b>186,482.00</b>	<b>177,295.00</b>

<b>Total [S3L3.27C1]</b>	<b>Housekeeping / Laundry: Purchased</b>	<b>553,156.00</b>	<b>529,557.00</b>
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**Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense**

**Subgroup : [S3L3.28C1] Housekeeping Supplies & Expenses**

710660.000	Chemicals	161.00	0.00
710670.000	Supplies	960.00	198.00
710690.000	Paper/Plastic	44,360.00	39,751.00
<b>Subtotal [S3L3.28C1] Housekeeping Supplies &amp; Expenses</b>		<b>45,481.00</b>	<b>39,949.00</b>

**Subgroup : [S3L3.28C1] Laundry Supplies & Expense**

700670.000	Supplies	1,324.00	847.00
<b>Subtotal [S3L3.28C1] Laundry Supplies &amp; Expense</b>		<b>1,324.00</b>	<b>847.00</b>

<b>Total [S3L3.28C1]</b>	<b>Housekeeping / Laundry: Supplies &amp;</b>	<b>46,805.00</b>	<b>40,796.00</b>
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**Group : [S3L3.29C1] Housekeeping / Laundry: Linen & Bedding**

**Subgroup : None**

700690.000	Linen & Bedding	384.00	0.00
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<b>Subtotal : None</b>		<b>384.00</b>	<b>0.00</b>
<b>Total [S3L3.29C1]</b>	<b>Housekeepong / Laundry: Linen &amp; Be</b>	<b>384.00</b>	<b>0.00</b>

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

**Subgroup : None**

640110.000	Wages - Regular-MR	14,630.00	16,884.00
640150.000	Wages-Vacation/Holiday/Sick-MR	1,177.00	997.00
<b>Subtotal : None</b>		<b>15,807.00</b>	<b>17,881.00</b>
<b>Total [S3L3.36C1]</b>	<b>Unit Clerks &amp; Medical Records: Salari</b>	<b>15,807.00</b>	<b>17,881.00</b>

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

**Subgroup : None**

670850.000	Purchased Services	51,111.00	32,854.00
<b>Subtotal : None</b>		<b>51,111.00</b>	<b>32,854.00</b>
<b>Total [S3L3.39C1]</b>	<b>Unit Clerks &amp; Medical Records: Purch</b>	<b>51,111.00</b>	<b>32,854.00</b>

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

**Subgroup : [S3L3.40C1] MMQ Salaries**

670120.001	Wages - MMQ	41,508.00	42,578.00
670150.003	Wages - Vacation/Holiday/Sick MMQ	160.00	644.00
<b>Subtotal [S3L3.40C1] MMQ Salaries</b>		<b>41,668.00</b>	<b>43,222.00</b>

**Subgroup : [S3L3.40C1] MDS Salaries**

670120.000	Wages - OBRA	285,261.00	260,954.00
670150.002	Wages - Vacation/Holiday/Sick OBRA	1,097.00	3,948.00
<b>Subtotal [S3L3.40C1] MDS Salaries</b>		<b>286,358.00</b>	<b>264,902.00</b>

<b>Total [S3L3.40C1]</b>	<b>Mgmt. Minute Questionnaire (MMQ) E</b>	<b>328,026.00</b>	<b>308,124.00</b>
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**Group : [S3L3.48C1] Social Service Worker: Salaries**

**Subgroup : None**

620110.000	Wages - Regular-SS	88,469.00	85,645.00
620150.000	Wages-Vacation/Holiday/Sick-SS	463.00	3,318.00
<b>Subtotal : None</b>		<b>88,932.00</b>	<b>88,963.00</b>
<b>Total [S3L3.48C1]</b>	<b>Social Service Worker: Salaries</b>	<b>88,932.00</b>	<b>88,963.00</b>

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

**Subgroup : None**

620850.000	Purchased Services	11,095.00	12,985.00
<b>Subtotal : None</b>		<b>11,095.00</b>	<b>12,985.00</b>
<b>Total [S3L3.51C1]</b>	<b>Social Service Worker: Purchased Se</b>	<b>11,095.00</b>	<b>12,985.00</b>

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

**Subgroup : None**

830100.000	Wages- Respiratory Therapist	172,876.00	0.00
830150.000	Wages-Vacation/Holiday/Sick-RT	13,653.00	0.00
<b>Subtotal : None</b>		<b>186,529.00</b>	<b>0.00</b>
<b>Total [S3L3.60C1]</b>	<b>Direct Restorative Therapy: Salaries</b>	<b>186,529.00</b>	<b>0.00</b>

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

**Subgroup : None**

800950.000	Purchased Services	393,262.00	475,453.00
810950.000	Purchased Services	362,348.00	411,171.00
820950.000	Purchased Services	124,827.00	103,163.00
830950.000	Purchased Services - RT	217,011.00	524,403.00
840950.000	Purchased Services-Rehab Ext	0.00	2,805.00
<b>Subtotal : None</b>		<b>1,097,448.00</b>	<b>1,516,995.00</b>
<b>Total [S3L3.62C1]</b>	<b>Direct Restorative Therapy: Consulta</b>	<b>1,097,448.00</b>	<b>1,516,995.00</b>

**Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries**

**Subgroup : None**

610110.000	Wages - Regular-Act	149,389.00	131,580.00
610150.000	Wages-Vac/Hol/Sick-Act	4,031.00	(631.00)
<b>Subtotal : None</b>		<b>153,420.00</b>	<b>130,949.00</b>
<b>Total [S3L3.64C1]</b>	<b>Recreational Therapy/Activities: Salar</b>	<b>153,420.00</b>	<b>130,949.00</b>

**Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service**

**Subgroup : None**

610660.000	Entertainment	8,628.00	7,094.00
<b>Subtotal : None</b>		<b>8,628.00</b>	<b>7,094.00</b>
<b>Total [S3L3.67C1]</b>	<b>Recreational Therapy/Activities: Purcl</b>	<b>8,628.00</b>	<b>7,094.00</b>

**Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses**

**Subgroup : None**

610650.000	Supplies	6,842.00	6,245.00
<b>Subtotal : None</b>		<b>6,842.00</b>	<b>6,245.00</b>
<b>Total [S3L3.68C1]</b>	<b>Recreational Therapy/Activities: Supp</b>	<b>6,842.00</b>	<b>6,245.00</b>

**Group : [S3L3.70C1] Resident Care Assistant: Salaries**

**Subgroup : None**

630138.000	Wages- Resident Care Assistant	3,853.00	1,869.00
630138.001	Wages - Vacation/Holiday/Sick RCA	3.00	7.00
<b>Subtotal : None</b>		<b>3,856.00</b>	<b>1,876.00</b>
<b>Total [S3L3.70C1]</b>	<b>Resident Care Assistant: Salaries</b>	<b>3,856.00</b>	<b>1,876.00</b>

**Group : [S3L3.78C1] Travel: Motor Vehicle Expense**

**Subgroup : None**

720840.000	Mileage Reimbursement	183.00	77.00
730750.000	Motor Vehicle Expense	0.00	140.00
810840.000	Mileage Reimbursement	0.00	4.00
820840.000	Mileage Reimbursement	(9.00)	0.00
<b>Subtotal : None</b>		<b>174.00</b>	<b>221.00</b>
<b>Total [S3L3.78C1]</b>	<b>Travel: Motor Vehicle Expense</b>	<b>174.00</b>	<b>221.00</b>

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

**Subgroup : None**

630830.000	Education	0.00	845.00
630838.000	In House Education	1,055.00	0.00
<b>Subtotal : None</b>		<b>1,055.00</b>	<b>845.00</b>
<b>Total [S3L3.80C1]</b>	<b>Variable Job Related Education</b>	<b>1,055.00</b>	<b>845.00</b>

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

**Subgroup : None**

670855.000	Medical Director	32,058.00	33,600.00
<b>Subtotal : None</b>		<b>32,058.00</b>	<b>33,600.00</b>
<b>Total [S3L3.82C1]</b>	<b>Physician Services: Medical Director</b>	<b>32,058.00</b>	<b>33,600.00</b>

**Group : [S3L3.85C1] Physician Services: Employee Physicals**

**Subgroup : None**

610890.000	Employee Physicals/CORI	326.00	8,758.00
620890.000	Employee Physicals/CORI	0.00	1,128.00
630890.000	Employee Phys./CORI-NA NonVent	3,284.00	80,000.00
640890.000	Employee Physicals/CORI	0.00	2,257.00
670890.000	Employee Physicals/CORI	25.00	7,918.00
690890.000	Employee Physicals/CORI	1,563.00	23,941.00
720890.000	Employee Physicals/CORI	101.00	2,383.00
730890.000	Employee Physicals/CORI	529.00	6,036.00
<b>Subtotal : None</b>		<b>5,828.00</b>	<b>132,421.00</b>
<b>Total [S3L3.85C1]</b>	<b>Physician Services: Employee Physic</b>	<b>5,828.00</b>	<b>132,421.00</b>

**Group : [S3L3.87C1] Legend Drugs**

**Subgroup : None**

860660.000	Medical Supplies	19,594.00	32,459.00
860670.000	Pharmacy	339,599.00	327,163.00
860690.000	Oxygen	2,187.00	1,381.00
860700.000	Enteral Therapy	83,868.00	31,189.00
860710.000	X-Ray	26,837.00	38,219.00
860720.000	Ambulance	80,467.00	81,239.00
860730.000	Lab	65,778.00	61,808.00
<b>Subtotal : None</b>		<b>618,330.00</b>	<b>573,458.00</b>
<b>Total [S3L3.87C1]</b>	<b>Legend Drugs</b>	<b>618,330.00</b>	<b>573,458.00</b>

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

**Subgroup : None**

630600.000	Supplies	281,732.00	235,553.00
630690.000	House Oxygen	68,373.00	63,843.00
800670.000	Supplies	233.00	1,788.00
810670.000	Supplies	266.00	0.00
820670.000	Supplies	25.00	0.00
<b>Subtotal : None</b>		<b>350,629.00</b>	<b>301,184.00</b>
<b>Total [S3L3.89C1]</b>	<b>House Supplies Not Resold</b>	<b>350,629.00</b>	<b>301,184.00</b>

**Group : [S3L3.92C1] Pharmacy Consultant**

**Subgroup : None**

850050.000	Pharmacy Consultant	9,671.00	9,561.00
<b>Subtotal : None</b>		<b>9,671.00</b>	<b>9,561.00</b>
<b>Total [S3L3.92C1]</b>	<b>Pharmacy Consultant</b>	<b>9,671.00</b>	<b>9,561.00</b>

**Group : [S3L4.1C1] Depreciaton**

**Subgroup : [S3L4.1C' Building Depreciation**

730550.000	Depreciation	297,846.00	191,106.00
<b>Subtotal [S3L4.1C1A] Building Depreciation</b>		<b>297,846.00</b>	<b>191,106.00</b>

**Subgroup : [S3L4.1C' Improvements Depreciation**

730550.001	Depreciation Improvements	266,811.00	362,500.00
<b>Subtotal [S3L4.1C1B] Improvements Depreciation</b>		<b>266,811.00</b>	<b>362,500.00</b>

**Subgroup : [S3L4.1C' Equipment Depreciation**

730550.002	Depreciation Equipment	113,058.00	250,265.00
<b>Subtotal [S3L4.1C1C] Equipment Depreciation</b>		<b>113,058.00</b>	<b>250,265.00</b>

**Subgroup : None**

<b>Subtotal : None</b>		<b>0.00</b>	<b>0.00</b>
<b>Total [S3L4.1C1]</b>	<b>Depreciaton</b>	<b>677,715.00</b>	<b>803,871.00</b>

**Group : [S3L4.2C1] Long Term Interest Expense SNF-CR**

**Subgroup : None**

730555.000	Amortization	9,953.00	9,953.00
730760.000	Interest Expense	395,290.00	403,176.00
CLA-MIP	MORTGAGE INSURANCE PREMIUM	98,578.00	100,586.00
<b>Subtotal : None</b>		<b>503,821.00</b>	<b>513,715.00</b>
<b>Total [S3L4.2C1]</b>	<b>Long Term Interest Expense SNF-CR</b>	<b>503,821.00</b>	<b>513,715.00</b>

**Group : [S3L4.6C1] Building Insurance Expense-SNF-CR**

**Subgroup : None**

730530.000	Insurance	52,908.00	46,877.00
<b>Subtotal : None</b>		<b>52,908.00</b>	<b>46,877.00</b>
<b>Total [S3L4.6C1]</b>	<b>Building Insurance Expense-SNF-CR</b>	<b>52,908.00</b>	<b>46,877.00</b>

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

**Subgroup : None**

720450.000	Real Estate/Personal Prop Tax	88,640.00	96,414.00
<b>Subtotal : None</b>		<b>88,640.00</b>	<b>96,414.00</b>

<b>Total [S3L4.8C1]</b>	<b>Real Estate Tax Expense-SNF-CR</b>	<b>88,640.00</b>	<b>96,414.00</b>
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**Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR**

**Subgroup : None**

630700.000	Equipment Rental-NAadm.NonVent	52,221.00	64,011.00
630705.000	Equipment Rental - NonAdm.VENT	24,631.00	31,463.00
700700.000	Equipment Rental	5,738.00	5,738.00
730700.000	Equipment Rental	512.00	512.00
800700.000	Equipment Rental	11,822.00	10,482.00
<b>Subtotal : None</b>		<b>94,924.00</b>	<b>112,206.00</b>
<b>Total [S3L4.12C1]</b>	<b>Other Fixed Cost Expense-SNF-CR</b>	<b>94,924.00</b>	<b>112,206.00</b>

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

**Subgroup : None**

610370.000	Group Health Insurance-Act.	14,938.00	4,337.00
610380.000	Group Dental Insurance-Act	821.00	271.00
610390.000	Group Vision Insurance-Act	(8.00)	0.00
620370.000	Group Health Insurance-SS	3,902.00	4,837.00
620380.000	Group Dental Insurance-SS	273.00	308.00
630370.000	Group Health Ins.-NAadm NonVent	94,412.00	103,992.00
630375.000	Group Health Ins.-NonAdm.VENT	102,802.00	75,091.00
630380.000	Group Dental Ins.-NAadm NonVent	6,982.00	7,151.00
630385.000	Group Dental Ins.-NonAdm.VENT	5,144.00	4,574.00
630390.000	Group Vision Ins.-NAadm.NonVent	11.00	44.00
630395.000	Group Vision Ins.-NonAdm.VENT	84.00	16.00
640380.000	Group Dental Insurance-MR	330.00	328.00
670370.000	Group Health Ins.-Adm.Nurse	33,646.00	23,191.00
670380.000	Group Dental Ins.-Adm.Nurse	1,535.00	1,046.00
670390.000	Group Vision Ins.-Adm.Nurse	(16.00)	(78.00)
690370.000	Group Health Insurance-Diet.	19,923.00	16,925.00
690380.000	Group Dental Insurance-Diet.	1,647.00	1,131.00
690390.000	Group Vision Insurance-Diet.	77.00	12.00
720370.000	Group Health Insurance-Plant	8,649.00	13,865.00
720380.000	Group Dental Insurance-Plant	515.00	833.00
720390.000	Group Vision Insurance-Plant	3.00	3.00
730300.000	Group Life Insurance	4,151.00	2,565.00
730350.000	Disability Insurance	1,147.00	(553.00)
730370.000	Group Health Insurance-G&A	13,708.00	16,226.00
730380.000	Group Dental Insurance-G&A	1,104.00	966.00
730390.000	Group Vision Insurance-G&A	(32.00)	50.00
830370.000	Group Health Ins - RT	9,230.00	0.00
830380.000	Group Dental Ins-RT	283.00	0.00
830390.000	Group Vision Ins - RT	(9.00)	0.00
<b>Subtotal : None</b>		<b>325,252.00</b>	<b>277,131.00</b>
<b>Total [CLA-53.01]</b>	<b>LA-Group Health/Life</b>	<b>325,252.00</b>	<b>277,131.00</b>

**Group : [CLA-53.02] LA-Employee Pensions**

**Subgroup : None**

610280.000	Pension Expense-Act	711.00	840.00
620280.000	Pension Expense-SS	884.00	856.00
630280.000	Pension Expense-NAadm. NonVent	23,795.00	22,277.00
630285.000	Pension Expense-NonAdm. VENT	25,473.00	20,237.00
640280.000	Pension Expense-MR	371.00	470.00
670280.000	Pension Expense-Adm.Nurse	7,038.00	7,406.00
690280.000	Pension Expense-Diet.	3,277.00	4,075.00
720280.000	Pension Expense-Plant	1,209.00	1,000.00
730280.000	Pension Expense-G&A	2,600.00	2,763.00
830280.000	Pension Exp- RT	1,225.00	0.00
<b>Subtotal : None</b>		<b>66,583.00</b>	<b>59,924.00</b>
<b>Total [CLA-53.02]</b>	<b>LA-Employee Pensions</b>	<b>66,583.00</b>	<b>59,924.00</b>

**Group : [CLA-53.03] LA-Employee Benefits**

**Subgroup : None**

610900.000	Employee Benefits	576.00	178.00
620900.000	Employee Benefits	96.00	34.00
630900.000	Employee Benefits-NAdm NonVent	3,292.00	1,377.00
630905.000	Employee Benefits-NAdm.VENT	2,751.00	1,044.00
640900.000	Employee Benefits	72.00	38.00
670900.000	Employee Benefits	558.00	711.00
690900.000	Employee Benefits	1,074.00	405.00
720400.000	Uniform Expense	48.00	126.00
720900.000	Employee Benefits	185.00	69.00
730900.000	Employee Benefits	3,263.00	4,177.00
<b>Subtotal : None</b>		<b>11,915.00</b>	<b>8,159.00</b>
<b>Total [CLA-53.03]</b>	<b>LA-Employee Benefits</b>	<b>11,915.00</b>	<b>8,159.00</b>

**Group : [CLA-53.04] LA-Payroll Taxes**

**Subgroup : None**

610200.000	Payroll Taxes-Act	13,233.00	12,409.00
620200.000	Payroll Taxes-SS	7,301.00	7,342.00
630200.000	Payroll Taxes-N.Adm. NonVent	270,690.00	245,771.00
630205.000	Payroll Taxes-NonAdm. VENT	261,810.00	206,277.00
640200.000	Payroll Taxes-MR	3,321.00	3,647.00
670200.000	Payroll Taxes-Adm.Nurse	54,504.00	57,347.00
690200.000	Payroll Taxes-Diet.	48,424.00	49,151.00
720200.000	Payroll Taxes-Plant	10,281.00	8,343.00
730200.000	Payroll Taxes-G&A	33,370.00	29,949.00
830200.000	Payroll Tax-RT	14,275.00	0.00
<b>Subtotal : None</b>		<b>717,209.00</b>	<b>620,236.00</b>
<b>Total [CLA-53.04]</b>	<b>LA-Payroll Taxes</b>	<b>717,209.00</b>	<b>620,236.00</b>

**Group : [CLA-53.05] LA-Workers Comp**

**Subgroup : None**

610535.000	Insurance - Workers Comp.-Act	2,832.00	1,940.00
620535.000	Insurance - Workers Comp.-SS	1,796.00	1,530.00
630535.000	Ins.-Work.Comp-NAdm.NonVent	65,022.00	49,927.00
630538.000	Insurance-Work.Comp-NAdm.VENT	56,766.00	41,258.00
640535.000	Insurance - Workers Comp-MR	9.00	14.00
670535.000	Insurance-Worker Comp-AdmNurse	5,026.00	1,828.00
690535.000	Insurance-Workers Comp.-Diet.	10,592.00	8,606.00
720535.000	Insurance -Workers Comp.-Plant	2,472.00	1,836.00
730535.000	Insurance - Workers Comp.	9,196.00	(2,686.00)
830535.000	Insurance - Workers Comp - RT	3,537.00	0.00
<b>Subtotal : None</b>		<b>157,248.00</b>	<b>104,253.00</b>
<b>Total [CLA-53.05]</b>	<b>LA-Workers Comp</b>	<b>157,248.00</b>	<b>104,253.00</b>

**Group : [SOBREL3.6C] Ventilator Program**

**Subgroup : None**

630650.000	Supplies - VENT	436,440.00	394,372.00
630675.000	Vent Repair	0.00	3,818.00
630895.000	Employee Phys./CORI-NAdm.VENT	2,249.00	70,014.00
<b>Subtotal : None</b>		<b>438,689.00</b>	<b>468,204.00</b>
<b>Total [SOBREL3.6C1] Ventilator Program</b>		<b>438,689.00</b>	<b>468,204.00</b>

**Sum of Account Groups** **0.00** **0.00**



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