

Client: **A136290 - Leominster Rehabilitation & Nursing Center**  
Engagement: **MD 2023 - Keystone (Leominster Rehabilitation)**  
Period Ending: **12/31/2023**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	CARE PP-1 12/31/2022	JE Ref #	CAIDJE 12/31/2023	CARE CP 12/31/2023
<b>Group : [1]</b>	<b>Balance Sheet</b>				
<b>Subgroup : None</b>					
00-101225	Cash-Leominster-Operating	4,864.52		0.00	216,727.79
00-101240	Cash-Leominster Propco-Operating(Rea	0.00		0.00	(30,000.00)
00-107005	Cash-Petty Cash	1,000.00		0.00	1,000.00
00-107010	Cash-Petty Cash-Resident	500.00		0.00	500.00
00-107030	Cash-Security Deposits/Entrance Fees	15,300.00		0.00	15,300.00
00-108000	Cash-Resident Trust	25,462.36		0.00	14,967.89
00-110100	A/R- Resident Related	1,124,764.32		0.00	1,915,845.11
00-110230	Refund Clearing	950.00		0.00	4,354.46
00-110990	Reserve for Bad Debt	(183,330.27)		0.00	(317,841.47)
00-111100	Third Party Receivable	0.00		0.00	(26,372.61)
00-112100	Other Receivable	751,984.54		0.00	365,928.42
00-112101	Other Receivable - Owed From Previous	19,238.45		0.00	1,806.98
00-112102	ACH Clearing	73,254.76		0.00	2,502.90
00-130100	Prepaid Expenses	13,068.82		0.00	10,602.05
00-130120	Prepaid Insurance	23,031.48		0.00	31,414.04
00-140000	Due From Opco Facilities	0.00		0.00	5,044.70
00-140095	Due From Opco to Propco	0.00		0.00	45,520.00
00-140573	Due From Wachusett	0.00		0.00	68,460.82
00-160130	PPE Building Improvement	12,600.00		0.00	24,709.94
00-160150	PPE Fixed Equipment	51,677.54		0.00	51,677.54
00-160160	PPE Moveable Equipment	6,847.94		0.00	18,646.31
00-160170	PPE CIP	0.00		0.00	23,250.00
00-161130	Accum Depr Building Improvemen	(630.00)		0.00	(1,757.47)
00-161150	Accum Depr Fixed Equipment	(28,706.52)		0.00	(42,068.86)
00-161160	Accum Depr Moveable Equipment	(1,499.00)		0.00	(3,411.33)
00-200100	Accounts Payable	(765,277.27)		0.00	(874,042.37)
00-205120	Accrued Expenses	(45,925.53)		0.00	(177,328.01)
00-210100	Accrued Payroll	(58,717.91)		0.00	(76,194.96)
00-210110	Accrued Payroll Taxes	(9,139.34)		0.00	(8,180.98)
00-210130	Accrued Benefits	(18,329.53)		0.00	(21,862.34)
00-215110	P/R Withholding-RetirementPlan	628.73		0.00	(3,233.81)
00-215140	P/R Withholding-Other	0.00		0.00	1,275.85
00-220100	Resident Trust Liability	(25,462.36)		0.00	(14,967.89)
00-260000	Due To Opco Facilities	(579,970.37)		0.00	(714,670.17)
00-260095	Due To Opco to Propco	(594,858.12)		0.00	(541,007.12)
00-260573	Due To Wachusett	0.00		0.00	(203,710.79)
00-270000	Line of Credit	(490,000.01)		0.00	(490,000.01)
00-270005	Other Current Liabilities	(11,549.99)		0.00	(1,049.99)
00-270006	Other Current Liabilities - Owed To Previ	4,458.88		0.00	4,458.88
00-400120	Retained Earnings	(305,853.21)		0.00	683,763.88
<b>Subtotal : None</b>		<b>(989,617.09)</b>		<b>0.00</b>	<b>(39,942.62)</b>
<b>Total [1]</b>	<b>Balance Sheet</b>	<b>(989,617.09)</b>		<b>0.00</b>	<b>(39,942.62)</b>
<b>Group : [2]</b>	<b>P &amp; L</b>				
<b>Subgroup : None</b>					
00-501100	Room & Board- Medicaid	(3,253,128.00)		0.00	(4,298,670.00)
00-501102	Room & Board-Medicaid-Add On	(9,000.00)		0.00	(341,100.00)
00-501109	R&B-Medicaid-Prior Period	69,584.00		0.00	(56,929.54)
00-501190	Room & Board-C/A-Medicaid	1,196,071.02		0.00	1,374,124.13
00-501199	R&B-C/A-Medicaid-Prior Period	(33,859.71)		0.00	(19,198.64)
00-501210	Pharmacy Rx-Medicaid	(9,157.90)		0.00	(18,883.76)
00-501220	Pharmacy-OTC-Medicaid	(258.61)		0.00	(659.87)
00-501270	P.T.-Medicaid	(37,600.00)		0.00	(38,850.00)
00-501280	O.T.-Medicaid	(42,000.00)		0.00	(39,900.00)
00-501290	S.T.-Medicaid	(1,250.00)		0.00	(6,000.00)
00-501310	Lab-Medicaid	(254.26)		0.00	(6,217.68)
00-501990	Ancillary C/A-Medicaid	90,520.77		0.00	110,511.29
00-501993	Bedhold-Medicaid	(50,833.00)		0.00	(169,689.00)

00-501994	Bedhold-C/A-Medicaid	39,152.80	0.00	132,414.65
00-502100	Room & Board-Medicare	(470,226.00)	0.00	(636,820.00)
00-502109	R&B-Medicare-Prior Period	0.00	0.00	14,392.49
00-502190	Room & Board -C/A-Medicare	(332,732.23)	0.00	(447,358.34)
00-502199	R&B-C/A-Medicare-Prior Period	(23,408.91)	0.00	(36,708.40)
00-502210	Pharmacy Rx-Medicare	(31,706.66)	0.00	(44,565.60)
00-502220	Pharmacy OTC-Medicare	(454.72)	0.00	(683.40)
00-502270	P.T.- Medicare	(190,850.00)	0.00	(176,150.00)
00-502280	O.T.-Medicare	(174,100.00)	0.00	(150,350.00)
00-502290	S.T.-Medicare	(5,100.00)	0.00	(6,050.00)
00-502310	Lab-Medicare	(1,606.43)	0.00	(5,600.20)
00-502320	Diagnostic-Testing-Medicare	(856.00)	0.00	(724.00)
00-502990	Ancillary C/A-Medicare	404,673.81	0.00	384,123.20
00-503100	Room & Board-Private	(662,431.00)	0.00	(560,873.00)
00-503109	R&B-Private-Prior Period	(38,375.00)	0.00	(38,451.00)
00-503190	Room & Board-C/A-Private	4,997.00	0.00	0.00
00-503199	R&B-C/A-Private-Prior Period	367.00	0.00	1,737.00
00-503210	Pharmacy Rx-Private	0.00	0.00	(3.67)
00-503360	Personal Items-Private	0.00	0.00	(35.00)
00-504100	Room&Board-Managed Care Levels	(297,938.00)	0.00	(994,347.00)
00-504109	R&B-Mang Care Levels-Prior Per	15,593.49	0.00	(14,260.15)
00-504190	Room&Board-C/A-Mangd Care Leve	14,492.00	0.00	45,036.63
00-504199	R&B-C/A/Managed Care Levels-Pr	7,484.00	0.00	(11,507.46)
00-504210	Pharmacy Rx-Managed Care Level	(25,575.63)	0.00	(73,997.76)
00-504220	Pharmacy OTC-Managed Care Leve	(739.17)	0.00	(447.92)
00-504270	P.T.-Managed Care Levels	(102,350.00)	0.00	(269,725.00)
00-504280	O.T.-Managed Care Levels	(100,350.00)	0.00	(230,900.00)
00-504290	S.T.-Managed Care Levels	(2,050.00)	0.00	(5,650.00)
00-504310	Lab-Managed Care Levels	(662.76)	0.00	(7,009.87)
00-504320	Diag Testing-Managed Care Leve	0.00	0.00	(445.00)
00-504990	Ancillary C/A-Mang Care Level	231,727.56	0.00	584,250.50
00-505100	Room&Board-Managed Care RUGS	(30,877.00)	0.00	(185,069.00)
00-505109	R&B-Manag Care RUGS-Prior Peri	(8,481.00)	0.00	32,918.48
00-505190	Room&Board-C/A-Mangd Care RUGS	(21,919.26)	0.00	(110,164.78)
00-505199	R&B-C/A-Managed Care RUGS-Prio	(613.71)	0.00	15,597.52
00-505210	Pharmacy Rx-Managed Care RUGS	(3,465.63)	0.00	(14,017.95)
00-505220	Pharmacy OTC-Mangd Care RUGS	(64.32)	0.00	(2.41)
00-505270	P.T.-Managed Care RUGS	(26,700.00)	0.00	(66,050.00)
00-505280	O.T.-Managed Care RUGS	(28,400.00)	0.00	(58,300.00)
00-505290	S.T.-Managed Care RUGS	(300.00)	0.00	(3,200.00)
00-505310	Lab-Managed Care RUGS	83.33	0.00	(1,243.89)
00-505320	Diag Testing-Managed Care RUGS	(197.00)	0.00	(329.00)
00-505990	Ancillary C/A-Mangd Care RUGS	59,043.62	0.00	143,143.25
00-508100	Room & Board-Hospice	(3,549.00)	0.00	(7,624.00)
00-508109	R&B-Hospice-Prior Period	0.00	0.00	5,220.63
00-508190	Room & Board-C/A-Hospice	74.40	0.00	(490.40)
00-508199	R&B-C/A-Hospice-PRior Period	0.00	0.00	266.00
00-512270	P.T.-Medicare B	(173,650.00)	0.00	(69,768.24)
00-512280	O.T.-Medicare B	(158,900.00)	0.00	(50,350.00)
00-512290	S.T.Medicare B	(3,550.00)	0.00	(2,750.00)
00-512990	Ancillary C/A-Medicare B	239,369.79	0.00	91,004.70
00-513270	P.T.-Managed Care B	(89,957.28)	0.00	(51,058.08)
00-513280	O.T.-Managed Care B	(62,200.00)	0.00	(63,650.00)
00-513290	S.T.-Managed Care B	(2,450.00)	0.00	(4,550.00)
00-513310	Lab-Managed Care B	0.00	0.00	(1,763.66)
00-513990	Ancillary C/A-Managed Care B	109,254.34	0.00	79,858.71
00-514100	Room&Board-Mang Care Medicaid	(1,539,696.00)	0.00	(1,600,814.00)
00-514109	R&B-Manag Care-Medicaid-PP	(20,465.00)	0.00	8,629.91
00-514190	Room&Board C/A-Man Care Medica	674,540.10	0.00	588,476.73
00-514199	R&B-C/A-MC-Medicaid-Prior Peri	11,548.92	0.00	(24,277.23)
00-514210	Pharmacy Rx-Mang Care Medicaid	(6,818.97)	0.00	(2,003.94)
00-514220	Pharmacy OTC-Mang Care Medica	(37.07)	0.00	(28.81)
00-514270	P.T.-Managed Care Medicaid	(12,650.00)	0.00	(25,200.00)
00-514280	O.T.-Managed Care Medicaid	(12,350.00)	0.00	(25,300.00)
00-514290	S.T.-Managed Care Medicaid	(150.00)	0.00	(1,000.00)
00-514310	Lab-Managed Care Medicaid	(220.09)	0.00	(469.29)
00-514320	Diag Test-Mang Care Medicaid	(70.00)	0.00	0.00
00-514990	Ancillary C/A-Mang Care Medica	32,296.13	0.00	54,002.04

00-540100	Interest Income	(266.94)	0.00	(1,410.04)
00-540137	Vendor Refunds	0.00	0.00	(820.00)
00-540138	Employee Refunds/Reimbursement	(101.86)	0.00	0.00
00-540139	Other Resident Revenue	(101,945.01)	0.00	(89,642.85)
00-540140	Other Non Resident	(153,844.14)	0.00	(57.86)
10-600105	Nursing-Productive-Supervisor	45,729.25	0.00	38,952.88
10-600107	Nursing-Productive-Unit Manager	5,616.65	0.00	0.00
10-600109	Nursing-Productive-RN	72,544.65	0.00	60,318.70
10-600111	Nursing-Productive-LPN	217,134.92	0.00	468,880.80
10-600113	Nursing-Productive-Aide	562,760.49	0.00	654,297.23
10-600114	Nursing-Productive-Sitter	0.00	0.00	143.00
10-600205	Nursing-Overtime-Supervisor	0.00	0.00	5,048.39
10-600207	Nursing-Overtime-Unit Manager	1,223.36	0.00	0.00
10-600209	Nursing-Overtime-RN	4,012.83	0.00	8,007.64
10-600211	Nursing-Overtime-LPN	7,504.62	0.00	43,669.19
10-600213	Nursing-Overtime-Aide	24,023.09	0.00	54,695.77
10-600305	Nursing-Non Productive-Supervisor	12,516.86	0.00	2,586.30
10-600307	Nursing-Non Productive-Unit Manager	150.00	0.00	0.00
10-600309	Nursing-Non Productive-RN	7,265.79	0.00	23,775.10
10-600311	Nursing-Non Productive-LPN	42,431.29	0.00	65,478.29
10-600313	Nursing-Non Productive-Aide	64,854.87	0.00	73,451.52
10-601100	Nursing-Payroll Taxes	91,438.14	0.00	131,520.88
10-602100	Nursing-Workers Comp	19,937.09	0.00	20,627.42
10-603100	Nursing-Health Insurance	45,766.75	0.00	32,035.16
10-605100	Nursing-Employee Relations	243.25	0.00	1,351.10
10-606100	Nursing-Recruiting	21,801.08	0.00	18,733.25
10-606110	Nursing-Pre-Employment Testing	3,183.31	0.00	3,250.55
10-607120	Nursing-Training/Inservices	0.00	0.00	2,840.00
10-608110	Nursing-Travel Allowance	48.40	0.00	8.04
10-650100	Nursing-Purchased Services	33,723.30	0.00	8,772.00
10-650110	Nursing-Purchased Services-Agency RN	373,407.64	0.00	274,745.00
10-650120	Nursing-Purchased Services-Agency LPN	525,495.32	0.00	455,841.43
10-650130	Nursing-Purchased Services-Agency Aid	230,207.67	0.00	422,969.92
10-650180	Nursing-Medical Director	19,200.00	0.00	10,200.00
12-600101	Nursing Admin-Productive-Director	128,444.24	0.00	127,427.15
12-600103	Nursing Admin-Productive-Assist Director	20,497.60	0.00	48,521.25
12-600116	Nursing Admin-Productive-VP of Clinical	21,684.29	0.00	0.00
12-600119	Nursing Admin-Productive-Assessment (	59,038.54	0.00	65,897.19
12-600123	Nursing Admin-Productive-Staff Develop	23,920.00	0.00	0.00
12-600124	Nursing Admin-Productive-Nurse Schedu	17,896.36	0.00	0.00
12-600127	Nursing Admin-Productive-Central Suppl	30,360.04	0.00	35,604.64
12-600179	Nursing Admin-Productive-Reg Allocation	28,918.10	0.00	71,350.32
12-600224	Nursing Admin-Overtime-Nurse Scheduling	133.75	0.00	0.00
12-600227	Nursing Admin-Overtime-Central Supply	112.75	0.00	630.00
12-600301	Nursing Admin-Non Productive-Director	13,861.02	0.00	7,153.51
12-600303	Nursing Admin-Non Productive-Assist Director	9,353.42	0.00	9,352.14
12-600316	Nursing Admin-Non Productive-VP of Clinical	1,035.71	0.00	0.00
12-600319	Nursing Admin-Non Productive-Assessment	4,771.02	0.00	8,187.32
12-600323	Nursing Admin-Non Productive-Staff Development	482.25	0.00	0.00
12-600324	Nursing Admin-Non Productive-Nurse Scheduling	3,783.42	0.00	0.00
12-600327	Nursing Admin-Non Productive-Central Supply	4,754.28	0.00	5,032.72
12-600379	Nursing Admin-Non Productive-Regional All	37.50	0.00	304.88
12-601100	Nursing Admin-Payroll Taxes	26,608.87	0.00	25,372.63
12-602100	Nursing Admin-Workers Comp	5,375.23	0.00	4,471.70
12-603100	Nursing Admin-Health Insurance	14,474.69	0.00	6,935.52
12-606100	Nursing Admin-Recruiting	23,925.00	0.00	0.00
12-608110	Nursing Admin-Travel Allowance	73.55	0.00	51.44
12-650100	Nursing Admin-Purchased Services	0.00	0.00	21,000.00
14-600101	Human Resources-Productive-Director	46,842.02	0.00	50,575.06
14-600201	Human Resources-Overtime-Director	1,735.50	0.00	219.91
14-600301	Human Resources-Non Productive-Director	8,502.46	0.00	4,709.24
14-601100	Human Resources-Payroll Taxes	4,856.36	0.00	4,760.67
14-602100	Human Resources-Workers Comp	1,033.01	0.00	793.32
14-603100	Human Resources-Health Insurance	2,613.46	0.00	1,231.41
16-600101	Admissions-Productive-Director	45,676.52	0.00	0.00
16-600179	Admissions-Productive-Reg Allocation	0.00	0.00	49,382.82
16-600301	Admissions-Non Productive-Director	11,975.24	0.00	0.00
16-600379	Admissions-Non Productive-Regional All	0.00	0.00	8,504.26

16-603100	Admissions-Health Insurance	0.00	0.00	387.48
16-610260	Admissions-Marketing/Advertising	299.00	0.00	3,409.77
18-650100	Medical Records-Purchased Services	772.50	0.00	810.00
20-600101	Social Services-Productive-Director	0.00	0.00	42,507.54
20-600171	Social Services-Productive-Social Work	4,320.00	0.00	3,045.00
20-600301	Social Services-Non Productive-Director	0.00	0.00	5,635.78
20-601100	Social Services-Payroll Taxes	486.82	0.00	4,363.06
20-602100	Social Services-Workers Comp	91.15	0.00	657.97
20-603100	Social Services-Health Insurance	211.50	0.00	929.99
20-620100	Social Services-Resident Items	883.42	0.00	1,990.34
20-650100	Social Services-Purchased Services	41,595.00	0.00	35,125.65
22-600101	Activities-Productive-Director	38,814.29	0.00	43,650.00
22-600113	Activities-Productive-Aide	29,278.62	0.00	31,773.34
22-600301	Activities-Non Productive-Director	5,661.00	0.00	6,013.86
22-600313	Activities-Non Productive-Aide	764.99	0.00	1,576.02
22-601100	Activities-Payroll Taxes	6,870.53	0.00	8,006.77
22-602100	Activities-Workers Comp	1,392.50	0.00	1,260.80
22-603100	Activities-Health Insurance	3,576.24	0.00	1,989.14
22-608110	Activities-Travel Allowance	446.64	0.00	67.78
22-610105	Activities-Supplies-Dept Specific	1,844.20	0.00	3,965.74
22-610110	Activities-Supplies-Minor Equipment	0.00	0.00	92.84
22-610180	Activities-Books/Dues/Subs/Meetings	390.28	0.00	306.98
22-620105	Activities-Entertainment	220.00	0.00	1,175.00
22-650100	Activities-Purchased Services	692.18	0.00	0.00
24-610105	Physical Therapy-Supplies-Dept Specific	177.05	0.00	483.67
24-610110	Physical Therapy-Supplies-Minor Equipn	13.01	0.00	0.00
24-650100	Physical Therapy-Purchased Services	112,704.73	0.00	155,117.11
26-650100	Occupational Therapy-Purchased Serv	102,958.31	0.00	141,732.82
28-650100	Speech Therapy-Purchased Services	21,728.74	0.00	35,140.97
32-610105	Other Ancillary Services-Supplies-Dept S	(150,584.05)	0.00	(35,972.18)
32-610110	Other Ancillary Services-Supplies-Minor	6,119.24	0.00	15,681.39
32-610220	Other Ancillary Services-Licenses&Certif	180.00	0.00	0.00
32-620180	Other Ancillary Services-Other Medical E	13,518.44	0.00	(1,337.96)
32-630100	Other Ancillary Services-Enteral Therapy	3,998.16	0.00	11,063.65
32-630110	Other Ancillary Services-Lab	25,275.35	0.00	33,383.91
32-630115	Other Ancillary Services-Medical Supplie	43,704.76	0.00	63,511.38
32-630120	Other Ancillary Services-Medical Supplie	7,440.13	0.00	5,455.26
32-630125	Other Ancillary Services-Incontinence	625.08	0.00	201.90
32-630130	Other Ancillary Services-Over The Coun	2,681.30	0.00	974.38
32-630140	Other Ancillary Services-Prescription Dr	85,390.80	0.00	156,564.96
32-630150	Other Ancillary Services-Oxygen	1,012.71	0.00	4,507.15
32-630160	Other Ancillary Services-Diagnostic Serv	3,521.64	0.00	477.36
32-630170	Other Ancillary Services-Equipment Ren	2,942.00	0.00	8,372.96
32-650100	Other Ancillary Services-Purchased Serv	800.46	0.00	0.00
32-650190	Other Ancillary Services-Pharmacy Cons	769.68	0.00	6,024.00
33-608110	Transportation-Travel Allowance	0.00	0.00	60.00
33-610205	Transportation-Insurance-Vehicles	693.35	0.00	355.94
33-620120	Transportation-Transportation-Paratrans	2,968.68	0.00	2,045.23
33-620135	Transportation-Transporation Rental	0.00	0.00	145.64
33-640180	Transportation-Fuel/Gas	81.00	0.00	36.38
34-610105	Dietary-Supplies-Dept Specific	1,277.01	0.00	11,347.70
34-610110	Dietary-Supplies-Minor Equipment	394.18	0.00	199.94
34-610240	Dietary-Equipment Rental	2,585.86	0.00	2,476.24
34-620140	Dietary-Food	15,765.95	0.00	139,760.94
34-620144	Dietary-Food-Bakery	926.97	0.00	(213.37)
34-620150	Dietary-Supplements	176.03	0.00	1,016.25
34-620155	Dietary-Supplements-Nursing	1,396.62	0.00	1,626.47
34-650100	Dietary-Purchased Services	524,969.04	0.00	461,006.02
36-610105	Laundry-Supplies-Dept Specific	102.72	0.00	0.00
36-610240	Laundry-Equipment Rental	235.06	0.00	2,820.19
36-640250	Laundry-Chemicals	69.37	0.00	0.00
36-640260	Laundry-Linens	2,764.49	0.00	7,791.38
36-650100	Laundry-Purchased Services	91,970.91	0.00	92,462.54
38-610105	Housekeeping-Supplies-Dept Specific	8,911.16	0.00	11,305.93
38-610110	Housekeeping-Supplies-Minor Equipmer	0.00	0.00	13.21
38-650100	Housekeeping-Purchased Services	137,996.20	0.00	132,818.89
40-600101	Maintenance-Productive-Director	44,574.49	0.00	61,174.36
40-600301	Maintenance-Non Productive-Director	3,481.62	0.00	4,247.25

40-601100	Maintenance-Payroll Taxes	4,661.10	0.00	6,023.29
40-602100	Maintenance-Workers Comp	875.79	0.00	944.70
40-603100	Maintenance-Health Insurance	2,361.69	0.00	1,597.63
40-605100	Maintenance-Employee Relations	360.45	0.00	0.00
40-608110	Maintenance-Travel Allowance	0.00	0.00	39.94
40-610105	Maintenance-Supplies-Dept Specific	4,002.18	0.00	12,966.66
40-610110	Maintenance-Supplies-Minor Equipment	6,761.83	0.00	9,573.76
40-640130	Maintenance-Ground Maintenance	16,243.86	0.00	18,573.58
40-640140	Maintenance-Trash Removal	15,200.02	0.00	15,778.89
40-640160	Maintenance-Exterminating	1,678.13	0.00	1,698.13
40-640200	Maintenance-Repairs&Maintenance-Buil	23,724.90	0.00	44,130.19
40-640210	Maintenance-Repairs&Maintenance-Diet	6,380.76	0.00	450.00
40-640220	Maintenance-Repairs&Maintenance-Lau	4,202.36	0.00	1,364.43
40-640240	Maintenance-Repairs&Maintenance-Plurr	7,550.15	0.00	16,791.54
40-650100	Maintenance-Purchased Services	16,988.98	0.00	12,128.97
42-640100	Utilities-Electricity	86,000.90	0.00	157,656.48
42-640110	Utilities-Gas/Oil	26,005.58	0.00	44,728.54
42-640120	Utilities-Water/Sewer	19,254.45	0.00	26,578.32
44-600145	Administration-Productive-Administrator	108,679.73	0.00	131,315.04
44-600149	Administration-Productive-Bus Off Clek	54,199.53	0.00	57,368.32
44-600169	Administration-Productive-Receptionist//	0.00	0.00	5,838.89
44-600179	Administration-Productive-Reg Allocatior	24,194.63	0.00	32,822.83
44-600249	Administration-Overtime-Business Off Ci	313.14	0.00	3,988.45
44-600345	Administration-Non Productive-Administ	6,487.26	0.00	11,053.66
44-600349	Administration-Non Productive Bus Off C	4,505.69	0.00	7,318.70
44-600379	Administration-Non Productive-Regional	1,142.86	0.00	0.00
44-601100	Administration-Payroll Taxes	14,865.71	0.00	17,568.86
44-602100	Administration-Workers Comp	3,261.14	0.00	3,144.76
44-603100	Administration-Health Insurance	7,977.35	0.00	5,659.88
44-605100	Administration-Employee Relations	3,029.17	0.00	3,865.70
44-606100	Administration-Recruiting	35,710.22	0.00	0.00
44-607120	Administration-Training/Inservices	200.00	0.00	0.00
44-608110	Administration-Travel Allowance	5,899.93	0.00	6,315.96
44-610100	Administration-Supplies-Office	7,042.16	0.00	6,134.25
44-610105	Administration-Supplies-Dept Specific	1,032.42	0.00	136.44
44-610110	Administration-Supplies-Minor Equipmer	0.00	0.00	1,083.66
44-610120	Administration-Postage	1,851.50	0.00	2,920.42
44-610130	Administration-Telephone	10,702.12	0.00	11,348.54
44-610135	Administration-Cable TV/Internet	17,427.67	0.00	17,039.61
44-610140	Administration-Payroll Services	2,469.29	0.00	5,316.65
44-610150	Administration-Accounting/Auditing	18,000.00	0.00	55,554.00
44-610160	Administration-Legal	19,067.97	0.00	33,039.71
44-610165	Administration-AR Attorney Fees	32,929.04	0.00	48,721.48
44-610170	Administration-Bank Service Charges	1,819.71	0.00	3,204.06
44-610180	Administration-Books/Dues/Subs/Meetin	5,974.06	0.00	6,139.04
44-610190	Administration-Insurance-Business	62,826.22	0.00	61,823.09
44-610195	Administration-Insurance Property	16,657.52	0.00	20,546.94
44-610210	Administration-Computer Maintenance	67,386.90	0.00	68,775.26
44-610220	Administration-Licenses&Certification	2,879.57	0.00	3,070.04
44-610230	Administration-Fines/Penalties/Settlemer	1,882.72	0.00	1,560.48
44-610240	Administration-Equipment Rental	2,561.07	0.00	2,697.30
44-650100	Administration-Purchased Services	65,733.04	0.00	100,685.49
44-650160	Administration-Consulting Fees	99,999.96	0.00	99,666.64
44-650167	Administration-Financial Services	124,400.00	0.00	139,800.00
99-660100	Other Expenses-Bad Debt	103,237.38	0.00	150,089.18
99-680100	Other Expenses-Bed Tax Assessment	343,604.18	0.00	466,602.46
99-700100	Other Expenses-Rent	301,090.01	0.00	301,320.00
99-710100	Other Expenses-Depreciation	15,474.06	(1,127.47)	16,402.14
99-710101	Improvement Dep	0.00	1,127.47	0.00
99-720105	Other Expenses-Interest-LOC	20,538.73	0.00	53,300.01
99-730110	Other Expenses-Taxes-Other	8,280.00	0.00	14,390.73
99-730120	Other Expenses-Taxes-Real Estate	23,973.56	0.00	23,458.36
<b>Subtotal : None</b>		<b>989,617.09</b>	<b>0.00</b>	<b>39,942.62</b>
<b>Total [2]</b>	<b>P &amp; L</b>	<b>989,617.09</b>	<b>0.00</b>	<b>39,942.62</b>
<b>NET (INCOME) LOSS</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Sum of Account Groups	0.00	0.00	0.00
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Client: **A136290 - Leominster Rehabilitation & Nursing Center**  
Engagement: **MD 2023 - Keystone (Leominster Rehabilitation)**  
Period Ending: **12/31/2023**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:02 - MCD SNF-CR Groupings**

Account	Description	CAID CP 12/31/2023	CAID PP-1 12/31/2022
<b>Group : [S6L1.1C1] Cash and Cash Equivalents</b>			
<b>Subgroup : None</b>			
00-101225	Cash-Leominster-Operating	216,727.79	4,864.52
00-101240	Cash-Leominster Propco-Operating(Realty)	(30,000.00)	0.00
00-107005	Cash-Petty Cash	1,000.00	1,000.00
00-107010	Cash-Petty Cash-Resident	500.00	500.00
00-107030	Cash-Security Deposits/Entrance Fees	15,300.00	15,300.00
<b>Subtotal : None</b>		<b>203,527.79</b>	<b>21,664.52</b>
<b>Total [S6L1.1C1] Cash and Cash Equivalents</b>		<b>203,527.79</b>	<b>21,664.52</b>
<b>Group : [S6L1.5C1] Payer Accounts Receivable</b>			
<b>Subgroup : [S6L1.5C] A/ R Self-Pay Patients (Private)</b>			
00-110100	A/R- Resident Related	1,915,845.11	1,124,764.32
<b>Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)</b>		<b>1,915,845.11</b>	<b>1,124,764.32</b>
<b>Total [S6L1.5C1] Payer Accounts Receivable</b>		<b>1,915,845.11</b>	<b>1,124,764.32</b>
<b>Group : [S6L1.6C1] Less Reserve for Bad Debts</b>			
<b>Subgroup : None</b>			
00-110990	Reserve for Bad Debt	(317,841.47)	(183,330.27)
<b>Subtotal : None</b>		<b>(317,841.47)</b>	<b>(183,330.27)</b>
<b>Total [S6L1.6C1] Less Reserve for Bad Debts</b>		<b>(317,841.47)</b>	<b>(183,330.27)</b>
<b>Group : [S6L1.8C1] Receivable from Affiliates/Related Parties</b>			
<b>Subgroup : None</b>			
00-140000	Due From Opco Facilities	5,044.70	0.00
00-140095	Due From Opco to Propco	45,520.00	0.00
00-140573	Due From Wachusett	68,460.82	0.00
<b>Subtotal : None</b>		<b>119,025.52</b>	<b>0.00</b>
<b>Total [S6L1.8C1] Receivable from Affiliates/Related Parties</b>		<b>119,025.52</b>	<b>0.00</b>
<b>Group : [S6L1.11C1] Other Receivables</b>			
<b>Subgroup : None</b>			
00-112100	Other Receivable	365,928.42	751,984.54
00-112101	Other Receivable - Owed From Previous Owner	1,806.98	19,238.45
00-270006	Other Current Liabilities - Owed To Previous Owner	4,458.88	4,458.88
<b>Subtotal : None</b>		<b>372,194.28</b>	<b>775,681.87</b>
<b>Total [S6L1.11C1] Other Receivables</b>		<b>372,194.28</b>	<b>775,681.87</b>
<b>Group : [S6L1.13C1] Prepaid Insurance</b>			
<b>Subgroup : None</b>			
00-130120	Prepaid Insurance	31,414.04	23,031.48
<b>Subtotal : None</b>		<b>31,414.04</b>	<b>23,031.48</b>
<b>Total [S6L1.13C1] Prepaid Insurance</b>		<b>31,414.04</b>	<b>23,031.48</b>
<b>Group : [S6L1.15C1] Other Prepaid Expenses</b>			
<b>Subgroup : None</b>			
00-130100	Prepaid Expenses	10,602.05	13,068.82
<b>Subtotal : None</b>		<b>10,602.05</b>	<b>13,068.82</b>
<b>Total [S6L1.15C1] Other Prepaid Expenses</b>		<b>10,602.05</b>	<b>13,068.82</b>
<b>Group : [S6L1.17C1] Other Current Assets</b>			
<b>Subgroup : None</b>			
00-108000	Cash-Resident Trust	14,967.89	25,462.36
00-110230	Refund Clearing	4,354.46	950.00
00-112102	ACH Clearing	2,502.90	73,254.76
00-220100	Resident Trust Liability	(14,967.89)	(25,462.36)
<b>Subtotal : None</b>		<b>6,857.36</b>	<b>74,204.76</b>
<b>Total [S6L1.17C1] Other Current Assets</b>		<b>6,857.36</b>	<b>74,204.76</b>
<b>Group : [S6L2.3C1] Improvements - Cost</b>			
<b>Subgroup : [S6L2.3C] Building Improvements</b>			
00-160130	PPE Building Improvement	24,709.94	12,600.00
<b>Subtotal [S6L2.3C1A] Building Improvements</b>		<b>24,709.94</b>	<b>12,600.00</b>
<b>Subgroup : [S6L2.3C] A/D Building Improvements</b>			
00-161130	Accum Depr Building Improvemen	(1,757.47)	(630.00)
<b>Subtotal [S6L2.3C1D] A/D Building Improvements</b>		<b>(1,757.47)</b>	<b>(630.00)</b>
<b>Total [S6L2.3C1] Improvements - Cost</b>		<b>22,952.47</b>	<b>11,970.00</b>
<b>Group : [S6L2.4C1] Equipment</b>			
<b>Subgroup : [S6L2.4C] Equipment Cost</b>			

00-160150	PPE Fixed Equipment	51,677.54	51,677.54
00-160160	PPE Moveable Equipment	18,646.31	6,847.94
Subtotal [S6L2.4C1A] Equipment Cost		70,323.85	58,525.48
Subgroup : [S6L2.4C] A/D Equipment			
00-161150	Accum Depr Fixed Equipment	(42,068.86)	(28,706.52)
00-161160	Accum Depr Moveable Equipment	(3,411.33)	(1,499.00)
Subtotal [S6L2.4C1b] A/D Equipment		(45,480.19)	(30,205.52)
Total [S6L2.4C1]	Equipment	24,843.66	28,319.96
Group : [S6L3.4C1] Construction in Progress			
Subgroup : None			
00-160170	PPE CIP	23,250.00	0.00
Subtotal : None		23,250.00	0.00
Total [S6L3.4C1]	Construction in Progress	23,250.00	0.00
Group : [S6L5.1C1] Trade Payable			
Subgroup : None			
00-200100	Accounts Payable	(874,042.37)	(765,277.27)
Subtotal : None		(874,042.37)	(765,277.27)
Total [S6L5.1C1]	Trade Payable	(874,042.37)	(765,277.27)
Group : [S6L5.2C1] Accrued Expenses			
Subgroup : None			
00-205120	Accrued Expenses	(177,328.01)	(45,925.53)
Subtotal : None		(177,328.01)	(45,925.53)
Total [S6L5.2C1]	Accrued Expenses	(177,328.01)	(45,925.53)
Group : [S6L5.3C1] Due to Insurance Payers			
Subgroup : [S5L5.3C] Due Other Payers Actual			
00-111100	Third Party Receivable	(26,372.61)	0.00
Subtotal [S5L5.3C1G] Due Other Payers Actual		(26,372.61)	0.00
Total [S6L5.3C1]	Due to Insurance Payers	(26,372.61)	0.00
Group : [S6L5.6C1] Long Term Debt, Current Portion-Banks, Mortgages, Other			
Subgroup : None			
00-270000	Line of Credit	(490,000.01)	(490,000.01)
Subtotal : None		(490,000.01)	(490,000.01)
Total [S6L5.6C1]	Long Term Debt, Current Portion-Banks, Mortgages, Other	(490,000.01)	(490,000.01)
Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities			
Subgroup : [S6L5.7C] Accrued Salaaries			
00-210100	Accrued Payroll	(76,194.96)	(58,717.91)
Subtotal [S6L5.7C1A] Accrued Salaaries		(76,194.96)	(58,717.91)
Subgroup : [S6L5.7C] Accrued Pauroll Taxes Payable			
00-210110	Accrued Payroll Taxes	(8,180.98)	(9,139.34)
Subtotal [S6L5.7C1C] Accrued Pauroll Taxes Payable		(8,180.98)	(9,139.34)
Subgroup : [S6L5.7C] Other Payroll Liabilities			
00-210130	Accrued Benefits	(21,862.34)	(18,329.53)
00-215110	P/R Withholding-RetirementPlan	(3,233.81)	628.73
00-215140	P/R Withholding-Other	1,275.85	0.00
Subtotal [S6L5.7C1D] Other Payroll Liabilities		(23,820.30)	(17,700.80)
Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	(108,196.24)	(85,558.05)
Group : [S6L5.10C1] Other Current Liabilities			
Subgroup : None			
00-270005	Other Current Liabilities	(1,049.99)	(11,549.99)
Subtotal : None		(1,049.99)	(11,549.99)
Total [S6L5.10C1]	Other Current Liabilities	(1,049.99)	(11,549.99)
Group : [S6L6.2C1] Due to Related Parties, Subsidiaries & Affilates			
Subgroup : None			
00-260000	Due To Opco Facilities	(714,670.17)	(579,970.37)
00-260095	Due To Opco to Propco	(541,007.12)	(594,858.12)
00-260573	Due To Wachusett	(203,710.79)	0.00
Subtotal : None		(1,459,388.08)	(1,174,828.49)
Total [S6L6.2C1]	Due to Related Parties, Subsidiaries & Affilates	(1,459,388.08)	(1,174,828.49)
Group : [S6L8B.4C1] Owners Equity Balance-Retained Earnings			
Subgroup : None			
00-400120	Retained Earnings	683,763.88	(305,853.21)
Subtotal : None		683,763.88	(305,853.21)
Total [S6L8B.4C1]	Owners Equity Balance-Retained Earnings	683,763.88	(305,853.21)
Group : [S2L1.1C1] Private Pay			
Subgroup : None			

00-503100	Room & Board-Private	(560,873.00)	(662,431.00)
00-503109	R&B-Private-Prior Period	(38,451.00)	(38,375.00)
00-503190	Room & Board-C/A-Private	0.00	4,997.00
00-503199	R&B-C/A-Private-Prior Period	1,737.00	367.00
Subtotal : None		(597,587.00)	(695,442.00)
Total [S2L1.1C1]	Private Pay	(597,587.00)	(695,442.00)
Group : [S2L1.4C1]	Medicare-Fee-For-Service		
Subgroup : None			
00-502100	Room & Board-Medicare	(636,820.00)	(470,226.00)
00-502109	R&B-Medicare-Prior Period	14,392.49	0.00
00-502190	Room & Board -C/A-Medicare	(447,358.34)	(332,732.23)
00-502199	R&B-C/A-Medicare-Prior Period	(36,708.40)	(23,408.91)
Subtotal : None		(1,106,494.25)	(826,367.14)
Total [S2L1.4C1]	Medicare-Fee-For-Service	(1,106,494.25)	(826,367.14)
Group : [S2L1.5C1]	Medicare Managed Care (Part C)		
Subgroup : None			
00-504100	Room&Board-Managed Care Levels	(994,347.00)	(297,938.00)
00-504109	R&B-Mang Care Levels-Prior Per	(14,260.15)	15,593.49
00-504190	Room&Board-C/A-Mangd Care Leve	45,036.63	14,492.00
00-504199	R&B-C/A/Managed Care Levels-Pr	(11,507.46)	7,484.00
00-505100	Room&Board-Managed Care RUGS	(185,069.00)	(30,877.00)
00-505109	R&B-Manag Care RUGS-Prior Peri	32,918.48	(8,481.00)
00-505190	Room&Board-C/A-Mangd Care RUGS	(110,164.78)	(21,919.26)
00-505199	R&B-C/A-Managed Care RUGS-Prio	15,597.52	(613.71)
Subtotal : None		(1,221,795.76)	(322,259.48)
Total [S2L1.5C1]	Medicare Managed Care (Part C)	(1,221,795.76)	(322,259.48)
Group : [S2L1.6C1]	MassHealth Fee-for-Service		
Subgroup : None			
00-501100	Room & Board- Medicaid	(4,298,670.00)	(2,735,009.00)
00-501102	Room & Board-Medicaid-Add On	(341,100.00)	(9,000.00)
00-501109	R&B-Medicaid-Prior Period	(56,929.54)	69,584.00
00-501190	Room & Board-C/A-Medicaid	1,374,124.13	1,196,071.02
00-501199	R&B-C/A-Medicaid-Prior Period	(19,198.64)	(33,859.71)
00-501993	Bedhold-Medicaid	(169,689.00)	(50,833.00)
00-501994	Bedhold-C/A-Medicaid	132,414.65	39,152.80
00-508100	Room & Board-Hospice	(7,624.00)	(3,549.00)
00-508109	R&B-Hospice-Prior Period	5,220.63	0.00
00-508190	Room & Board-C/A-Hospice	(490.40)	74.40
00-508199	R&B-C/A-Hospice-PRior Period	266.00	0.00
Subtotal : None		(3,381,676.17)	(1,527,368.49)
Total [S2L1.6C1]	MassHealth Fee-for-Service	(3,381,676.17)	(1,527,368.49)
Group : [S2L1.7C1]	MassHealth Managed Care		
Subgroup : None			
00-514100	Room&Board-Mang Care Medicaid	(1,600,814.00)	(1,539,696.00)
00-514109	R&B-Manag Care-Medicaid-PP	8,629.91	(20,465.00)
00-514190	Room&Board C/A-Man Care Medica	588,476.73	674,540.10
00-514199	R&B-C/A-MC-Medicaid-Prior Peri	(24,277.23)	11,548.92
Subtotal : None		(1,027,984.59)	(874,071.98)
Total [S2L1.7C1]	MassHealth Managed Care	(1,027,984.59)	(874,071.98)
Group : [S2L1.12C1]	Medicaid Patient Paid Amount		
Subgroup : None			
3022.6	Medicaid Resource Income	0.00	(518,119.00)
Subtotal : None		0.00	(518,119.00)
Total [S2L1.12C1]	Medicaid Patient Paid Amount	0.00	(518,119.00)
Group : [S2L1.4C2]	Ancillary-Medicare Fee-for-Service		
Subgroup : None			
00-501210	Pharmacy Rx-Medicaid	(18,883.76)	(9,157.90)
00-501220	Pharmacy-OTC-Medicaid	(659.87)	(258.61)
00-501270	P.T.-Medicaid	(38,850.00)	(37,600.00)
00-501280	O.T.-Medicaid	(39,900.00)	(42,000.00)
00-501290	S.T.-Medicaid	(6,000.00)	(1,250.00)
00-501310	Lab-Medicaid	(6,217.68)	(254.26)
00-501990	Ancillary C/A-Medicaid	110,511.29	90,520.77
00-502210	Pharmacy Rx-Medicare	(44,565.60)	(31,706.66)
00-502220	Pharmacy OTC-Medicare	(683.40)	(454.72)
00-502270	P.T.- Medicare	(176,150.00)	(190,850.00)
00-502280	O.T.-Medicare	(150,350.00)	(174,100.00)
00-502290	S.T.-Medicare	(6,050.00)	(5,100.00)
00-502310	Lab-Medicare	(5,600.20)	(1,606.43)
00-502320	Diagnostic-Testing-Medicare	(724.00)	(856.00)
00-502990	Ancillary C/A-Medicare	384,123.20	404,673.81
00-503210	Pharmacy Rx-Private	(3.67)	0.00
00-504210	Pharmacy Rx-Managed Care Level	(73,997.76)	(25,575.63)
00-504220	Pharmacy OTC-Managed Care Leve	(447.92)	(739.17)
00-504270	P.T.-Managed Care Levels	(269,725.00)	(102,350.00)
00-504280	O.T.-Managed Care Levels	(230,900.00)	(100,350.00)

00-504290	S.T.-Managed Care Levels	(5,650.00)	(2,050.00)
00-504310	Lab-Managed Care Levels	(7,009.87)	(662.76)
00-504320	Diag Testing-Managed Care Leve	(445.00)	0.00
00-504990	Ancillary C/A-Mang Care Level	584,250.50	231,727.56
00-505210	Pharmacy Rx-Managed Care RUGS	(14,017.95)	(3,465.63)
00-505220	Pharmacy OTC-Mangd Care RUGS	(2.41)	(64.32)
00-505270	P.T.-Managed Care RUGS	(66,050.00)	(26,700.00)
00-505280	O.T.-Managed Care RUGS	(58,300.00)	(28,400.00)
00-505290	S.T.-Managed Care RUGS	(3,200.00)	(300.00)
00-505310	Lab-Managed Care RUGS	(1,243.89)	83.33
00-505320	Diag Testing-Managed Care RUGS	(329.00)	(197.00)
00-505990	Ancillary C/A-Mangd Care RUGS	143,143.25	59,043.62
00-512270	P.T.-Medicare B	(69,768.24)	(173,650.00)
00-512280	O.T.-Medicare B	(50,350.00)	(158,900.00)
00-512290	S.T.Medicare B	(2,750.00)	(3,550.00)
00-512990	Ancillary C/A-Medicare B	91,004.70	239,369.79
00-513270	P.T.-Managed Care B	(51,058.08)	(89,957.28)
00-513280	O.T.-Managed Care B	(63,650.00)	(62,200.00)
00-513290	S.T.-Managed Care B	(4,550.00)	(2,450.00)
00-513310	Lab-Managed Care B	(1,763.66)	0.00
00-513990	Ancilary C/A-Managed Care B	79,858.71	109,254.34
00-514210	Pharmacy Rx-Mang Care Medicaid	(2,003.94)	(6,818.97)
00-514220	Pharmacy OTC-Mang Care Medicaid	(28.81)	(37.07)
00-514270	P.T.-Managed Care Medicaid	(25,200.00)	(12,650.00)
00-514280	O.T.-Managed Care Medicaid	(25,300.00)	(12,350.00)
00-514290	S.T.-Managed Care Medicaid	(1,000.00)	(150.00)
00-514310	Lab-Managed Care Medicaid	(469.29)	(220.09)
00-514320	Diag Test-Mang Care Medicaid	0.00	(70.00)
00-514990	Ancilary C/A-Mang Care Medicaid	54,002.04	32,296.13
32-610105	Other Ancillary Services-Supplies-Dept Specific	(35,972.18)	(150,584.05)
Subtotal : None		(112,927.49)	(292,667.20)
Total [S2L1.4C2] Ancillary-Medicare Fee-for-Service		(112,927.49)	(292,667.20)
Group : [S2L3.2C1] Endowment & Other Non Recoverable Revenue			
Subgroup : None			
00-540139	Other Resident Revenue	(89,642.85)	(101,945.01)
00-540140	Other Non Resident	(57.86)	(153,844.14)
Subtotal : None		(89,700.71)	(255,789.15)
Total [S2L3.2C1] Endowment & Other Non Recoverable Revenue		(89,700.71)	(255,789.15)
Group : [S2L3.7C1] Interest Income			
Subgroup : None			
00-540100	Interest Income	(1,410.04)	(266.94)
Subtotal : None		(1,410.04)	(266.94)
Total [S2L3.7C1] Interest Income		(1,410.04)	(266.94)
Group : [S2L3.9C1] Administrative & General Recoverable Income			
Subgroup : None			
00-503360	Personal Items-Private	(35.00)	0.00
Subtotal : None		(35.00)	0.00
Total [S2L3.9C1] Administrative & General Recoverable Income		(35.00)	0.00
Group : [S2L3.11C1] Variable Recoverable Income			
Subgroup : None			
00-540137	Vendor Refunds	(820.00)	0.00
Subtotal : None		(820.00)	0.00
Total [S2L3.11C1] Variable Recoverable Income		(820.00)	0.00
Group : [S3L1.1C1] Director of Nurses Salary			
Subgroup : None			
12-600101	Nursing Admin-Productive-Director	127,427.15	128,444.24
12-600301	Nursing Admin-Non Productive-Director	7,153.51	13,861.02
Subtotal : None		134,580.66	142,305.26
Total [S3L1.1C1] Director of Nurses Salary		134,580.66	142,305.26
Group : [S3L1.7C1] Registered Nurses Salaries			
Subgroup : None			
10-600105	Nursing-Productive-Supervisor	38,952.88	45,729.25
10-600107	Nursing-Productive-Unit Manager	0.00	5,616.65
10-600109	Nursing-Productive-RN	60,318.70	72,544.65
10-600205	Nursing-Overtime-Supervisor	5,048.39	0.00
10-600207	Nursing-Overtime-Unit Manager	0.00	1,223.36
10-600209	Nursing-Overtime-RN	8,007.64	4,012.83
10-600305	Nursing-Non Productive-Supervisor	2,586.30	12,516.86
10-600307	Nursing-Non Productive-Unit Manager	0.00	150.00
10-600309	Nursing-Non Productive-RN	23,775.10	7,265.79
12-600103	Nursing Admin-Productive-Assist Director	48,521.25	20,497.60
12-600116	Nursing Admin-Productive-VP of Clinical	0.00	21,684.29
12-600124	Nursing Admin-Productive-Nurse Scheduler	0.00	17,896.36
12-600179	Nursing Admin-Productive-Reg Allocation	71,350.32	28,918.10
12-600224	Nursing Admin-Overtime-Nurse Scheduler	0.00	133.75
12-600303	Nursing Admin-Non Productive-Assist Director	9,352.14	9,353.42

12-600316	Nursing Admin-Non Productive-VP of Clinical	0.00	1,035.71
12-600324	Nursing Admin-Non Productive-Nurse Scheduler	0.00	3,783.42
12-600379	Nursing Admin-Non Productive-Regional Allocation	304.88	37.50
Subtotal : None		268,217.60	252,399.54
Total [S3L1.7C1] Registered Nurses Salaries		268,217.60	252,399.54
Group : [S3L1.11C1] Registered Nurses Purchased Service Tempory Agency Staff			
Subgroup : None			
10-650110	Nursing-Purchased Services-Agency RN	274,745.00	371,657.64
Subtotal : None		274,745.00	371,657.64
Total [S3L1.11C1] Registered Nurses Purchased Service Tempory Agency Staff		274,745.00	371,657.64
Group : [S3L1.12C1] Licensed Practical Nurses Salary			
Subgroup : None			
10-600111	Nursing-Productive-LPN	468,880.80	217,134.92
10-600211	Nursing-Overtime-LPN	43,669.19	7,504.62
10-600311	Nursing-Non Productive-LPN	65,478.29	42,431.29
Subtotal : None		578,028.28	267,070.83
Total [S3L1.12C1] Licensed Practical Nurses Salary		578,028.28	267,070.83
Group : [S3L1.15C1] Licensed Practical Nurses Purchased Service Per Diem			
Subgroup : None			
6042.5	LPN- Per Diem PS	0.00	22,496.00
Subtotal : None		0.00	22,496.00
Total [S3L1.15C1] Licensed Practical Nurses Purchased Service Per Diem		0.00	22,496.00
Group : [S3L1.16C1] Licensed Practical Nurses Purchased Service Tempory Agency Staff			
Subgroup : None			
10-650120	Nursing-Purchased Services-Agency LPN	455,841.43	502,999.32
Subtotal : None		455,841.43	502,999.32
Total [S3L1.16C1] Licensed Practical Nurses Purchased Service Tempory Agency		455,841.43	502,999.32
Group : [S3L1.17C1] Certified Nurses Aides Salaries			
Subgroup : None			
10-600113	Nursing-Productive-Aide	654,297.23	562,760.49
10-600213	Nursing-Overtime-Aide	54,695.77	24,023.09
10-600313	Nursing-Non Productive-Aide	73,451.52	64,854.87
Subtotal : None		782,444.52	651,638.45
Total [S3L1.17C1] Certified Nurses Aides Salaries		782,444.52	651,638.45
Group : [S3L1.20C1] Certified Nurses Aides Purchased Service Per Diem			
Subgroup : None			
6052.5	Aides- Per Diem PS	0.00	17,823.00
Subtotal : None		0.00	17,823.00
Total [S3L1.20C1] Certified Nurses Aides Purchased Service Per Diem		0.00	17,823.00
Group : [S3L1.21C1] Certified Nurses Aides Purchased Service Tempory Agency Staff			
Subgroup : None			
10-650130	Nursing-Purchased Services-Agency Aide	422,969.92	212,384.67
Subtotal : None		422,969.92	212,384.67
Total [S3L1.21C1] Certified Nurses Aides Purchased Service Tempory Agency Staff		422,969.92	212,384.67
Group : [S3L1.23C1] Nursing Education & Training			
Subgroup : None			
10-600114	Nursing-Productive-Sitter	143.00	0.00
10-607120	Nursing-Training/Inservices	2,840.00	0.00
Subtotal : None		2,983.00	0.00
Total [S3L1.23C1] Nursing Education & Training		2,983.00	0.00
Group : [S3L2.1C1] Administration Salaries			
Subgroup : [S3L2.1C1] Administrator Salaries			
44-600145	Administration-Productive-Administrator	131,315.04	108,679.73
44-600345	Administration-Non Productive-Administrator	11,053.66	6,487.26
Subtotal [S3L2.1C1A] Administrator Salaries		142,368.70	115,166.99
Total [S3L2.1C1] Administration Salaries		142,368.70	115,166.99
Group : [S3L2.4C1] Administration Purchased Service			
Subgroup : None			
44-650100	Administration-Purchased Services	100,685.49	65,733.04
44-650160	Administration-Consulting Fees	99,666.64	99,999.96
Subtotal : None		200,352.13	165,733.00
Total [S3L2.4C1] Administration Purchased Service		200,352.13	165,733.00
Group : [S3L2.7C1] Clerical Staff Salaries			
Subgroup : None			
14-600101	Human Resources-Productive-Director	50,575.06	46,842.02
14-600201	Human Resources-Overtime-Director	219.91	1,735.50
14-600301	Human Resources-Non Productive-Director	4,709.24	8,502.46
16-600101	Admissions-Productive-Director	0.00	45,676.52
16-600179	Admissions-Productive-Reg Allocation	49,382.82	0.00

16-600301	Admissions-Non Productive-Director	0.00	11,975.24
16-600379	Admissions-Non Productive-Regional Allocation	8,504.26	0.00
44-600149	Administration-Productive-Bus Off Clek	57,368.32	54,199.53
44-600169	Administration-Productive-Receptionist/Admin Assist/Security	5,838.89	0.00
44-600179	Administration-Productive-Reg Allocation	32,822.83	24,194.63
44-600249	Administration-Overtime-Business Off Clerk	3,988.45	313.14
44-600349	Administration-Non Productive Bus Off Clerk	7,318.70	4,505.69
44-600379	Administration-Non Productive-Regional Allocation	0.00	1,142.86
Subtotal : None		220,728.48	199,087.59
Total [S3L2.7C1] Clerical Staff Salaries		220,728.48	199,087.59
Group : [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping Services			
Subgroup : None			
44-610140	Administration-Payroll Services	5,316.65	2,469.29
44-650167	Administration-Financial Services	139,800.00	124,400.00
Subtotal : None		145,116.65	126,869.29
Total [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping Services		145,116.65	126,869.29
Group : [S3L2.12C1] Office Supplies			
Subgroup : None			
20-620100	Social Services-Resident Items	1,990.34	883.42
44-610100	Administration-Supplies-Office	6,134.25	7,042.16
44-610105	Administration-Supplies-Dept Specific	136.44	1,032.42
44-610110	Administration-Supplies-Minor Equipment	1,083.66	0.00
44-610120	Administration-Postage	2,920.42	1,851.50
44-610170	Administration-Bank Service Charges	3,204.06	1,819.71
44-610210	Administration-Computer Maintenance	68,775.26	67,386.90
Subtotal : None		84,244.43	80,016.11
Total [S3L2.12C1] Office Supplies		84,244.43	80,016.11
Group : [S3L2.13C1] Telecommunications (e.g. Internet & Phone)			
Subgroup : None			
44-610130	Administration-Telephone	11,348.54	10,702.12
44-610135	Administration-Cable TV/Internet	17,039.61	17,427.67
Subtotal : None		28,388.15	28,129.79
Total [S3L2.13C1] Telecommunications (e.g. Internet & Phone)		28,388.15	28,129.79
Group : [S3L2.15C1] Travel, Conventions & Meetings			
Subgroup : None			
10-608110	Nursing-Travel Allowance	8.04	48.40
12-608110	Nursing Admin-Travel Allowance	51.44	73.55
22-608110	Activities-Travel Allowance	67.78	446.64
33-608110	Transportation-Travel Allowance	60.00	0.00
40-608110	Maintenance-Travel Allowance	39.94	0.00
44-608110	Administration-Travel Allowance	6,315.96	5,899.93
Subtotal : None		6,543.16	6,468.52
Total [S3L2.15C1] Travel, Conventions & Meetings		6,543.16	6,468.52
Group : [S3L2.16C1] Advertising: Help Wanted			
Subgroup : None			
10-606100	Nursing-Recruiting	18,733.25	21,801.08
12-606100	Nursing Admin-Recruiting	0.00	23,925.00
44-606100	Administration-Recruiting	0.00	35,710.22
Subtotal : None		18,733.25	81,436.30
Total [S3L2.16C1] Advertising: Help Wanted		18,733.25	81,436.30
Group : [S3L2.17C1] Licenses & Dues: Patient Care Related Portion			
Subgroup : None			
32-610220	Other Ancillary Services-Licenses&Certification	0.00	180.00
44-610180	Administration-Books/Dues/Subs/Meetings	6,139.04	5,974.06
44-610220	Administration-Licenses&Certification	3,070.04	2,879.57
Subtotal : None		9,209.08	9,033.63
Total [S3L2.17C1] Licenses & Dues: Patient Care Related Portion		9,209.08	9,033.63
Group : [S3L2.18C1] Continuing Professional Education / Training & Development			
Subgroup : [S3L2.18C1] Administration Education / Training			
44-607120	Administration-Training/Inservices	0.00	200.00
Subtotal [S3L2.18C1] Administration Education / Training		0.00	200.00
Total [S3L2.18C1] Continuing Professional Education / Training & Development		0.00	200.00
Group : [S3L2.19C1] Accounting Services (not related to Appeals)			
Subgroup : None			
44-610150	Administration-Accounting/Auditing	55,554.00	18,000.00
Subtotal : None		55,554.00	18,000.00
Total [S3L2.19C1] Accounting Services (not related to Appeals)		55,554.00	18,000.00
Group : [S3L2.20C1] Insurance: Malpractice & General Liability			
Subgroup : None			
44-610190	Administration-Insurance-Business	61,823.09	62,826.22
Subtotal : None		61,823.09	62,826.22

Total [S3L2.20C1]	Insurance: Malpractice & General Liability	61,823.09	62,826.22
Group : [S3L2B.1C1]	Advertising Marketing		
Subgroup : None			
16-610260	Admissions-Marketing/Advertising	3,409.77	299.00
Subtotal : None		3,409.77	299.00
Total [S3L2B.1C1]	Advertising Marketing	3,409.77	299.00
Group : [S3L2B.6C1]	Legal: Other		
Subgroup : None			
44-610160	Administration-Legal	33,039.71	19,067.97
44-610165	Administration-AR Attorney Fees	48,721.48	32,929.04
Subtotal : None		81,761.19	51,997.01
Total [S3L2B.6C1]	Legal: Other	81,761.19	51,997.01
Group : [S3L2B.10C1]	Interest on Working Capital		
Subgroup : None			
99-720105	Other Expenses-Interest-LOC	53,300.01	20,538.73
Subtotal : None		53,300.01	20,538.73
Total [S3L2B.10C1]	Interest on Working Capital	53,300.01	20,538.73
Group : [S3L2B.11C1]	Fines, Late Fees, Penalties including Interest		
Subgroup : None			
44-610230	Administration-Fines/Penalties/Settlements	1,560.48	1,882.72
Subtotal : None		1,560.48	1,882.72
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including Interest	1,560.48	1,882.72
Group : [S3L2B.14C1]	Bad Debt Expenses		
Subgroup : None			
99-660100	Other Expenses-Bad Debt	150,089.18	103,237.38
Subtotal : None		150,089.18	103,237.38
Total [S3L2B.14C1]	Bad Debt Expenses	150,089.18	103,237.38
Group : [S3L2B.15C1]	User Fee Assessment		
Subgroup : None			
99-680100	Other Expenses-Bed Tax Assessment	466,602.46	343,604.18
Subtotal : None		466,602.46	343,604.18
Total [S3L2B.15C1]	User Fee Assessment	466,602.46	343,604.18
Group : [S3L3.1C1]	Staff Development Coordinator Salaries		
Subgroup : None			
12-600123	Nursing Admin-Productive-Staff Development	0.00	23,920.00
12-600323	Nursing Admin-Non Productive-Staff Development	0.00	482.25
Subtotal : None		0.00	24,402.25
Total [S3L3.1C1]	Staff Development Coordinator Salaries	0.00	24,402.25
Group : [S3L3.5C1]	Plant Operations: Salaires		
Subgroup : None			
40-600101	Maintenance-Productive-Director	61,174.36	44,574.49
40-600301	Maintenance-Non Productive-Director	4,247.25	3,481.62
Subtotal : None		65,421.61	48,056.11
Total [S3L3.5C1]	Plant Operations: Salaires	65,421.61	48,056.11
Group : [S3L3.8C1]	Plant Operations: Purchased Service		
Subgroup : None			
40-640130	Maintenance-Ground Maintenance	18,573.58	16,243.86
40-640140	Maintenance-Trash Removal	15,778.89	15,200.02
40-640160	Maintenance-Exterminating	1,698.13	1,678.13
40-650100	Maintenance-Purchased Services	12,128.97	16,988.98
Subtotal : None		48,179.57	50,110.99
Total [S3L3.8C1]	Plant Operations: Purchased Service	48,179.57	50,110.99
Group : [S3L3.9C1]	Plant Operations: Supplies & Expenses		
Subgroup : None			
40-610105	Maintenance-Supplies-Dept Specific	12,966.66	4,002.18
40-610110	Maintenance-Supplies-Minor Equipment	9,573.76	6,761.83
Subtotal : None		22,540.42	10,764.01
Total [S3L3.9C1]	Plant Operations: Supplies & Expenses	22,540.42	10,764.01
Group : [S3L3.10C1]	Plant Operatins: Utilities		
Subgroup : None			
42-640100	Utilities-Electricity	157,656.48	86,000.90
42-640110	Utilities-Gas/Oil	44,728.54	26,005.58
42-640120	Utilities-Water/Sewer	26,578.32	19,254.45
Subtotal : None		228,963.34	131,260.93
Total [S3L3.10C1]	Plant Operatins: Utilities	228,963.34	131,260.93
Group : [S3L3.11C1]	Plant Operatins: Repairs		
Subgroup : None			
40-640200	Maintenance-Repairs&Maintenance-Building	44,130.19	23,724.90
40-640210	Maintenance-Repairs&Maintenance-Dietary	450.00	6,380.76

40-640220	Maintenance-Repairs&Maintenance-Laundry	1,364.43	4,202.36
40-640240	Maintenance-Repairs&Mainenance-Plumbing	16,791.54	7,550.15
Subtotal : None		62,736.16	41,858.17
Total [S3L3.11C1]	Plant Operatins: Repairs	62,736.16	41,858.17
Group : [S3L3.21C1] Dietary: Food			
Subgroup : None			
34-620140	Dietary-Food	139,760.94	15,765.95
34-620144	Dietary-Food-Bakery	(213.37)	926.97
34-620150	Dietary-Supplements	1,016.25	176.03
34-620155	Dietary-Supplements-Nursing	1,626.47	1,396.62
Subtotal : None		142,190.29	18,265.57
Total [S3L3.21C1]	Dietary: Food	142,190.29	18,265.57
Group : [S3L3.22C1] Dietary: Purchased Service			
Subgroup : None			
34-650100	Dietary-Purchased Services	461,006.02	524,969.04
Subtotal : None		461,006.02	524,969.04
Total [S3L3.22C1]	Dietary: Purchased Service	461,006.02	524,969.04
Group : [S3L3.23C1] Dietary: Supplies & Expenses			
Subgroup : None			
34-610105	Dietary-Supplies-Dept Specific	11,347.70	1,277.01
34-610110	Dietary-Supplies-Minor Equipment	199.94	394.18
Subtotal : None		11,547.64	1,671.19
Total [S3L3.23C1]	Dietary: Supplies & Expenses	11,547.64	1,671.19
Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service			
Subgroup : [S3L3.27C1]Housekeeping Purchased Service			
38-650100	Housekeeping-Purchased Services	132,818.89	137,996.20
Subtotal [S3L3.27C1]Housekeeping Purchased Service		132,818.89	137,996.20
Subgroup : [S3L3.27C1]Laundry Purchased Service			
36-650100	Laundry-Purchased Services	92,462.54	91,970.91
Subtotal [S3L3.27C1]Laundry Purchased Service		92,462.54	91,970.91
Total [S3L3.27C1]	Housekeeping / Laundry: Purchased Service	225,281.43	229,967.11
Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense			
Subgroup : [S3L3.28C1]Housekeeping Supplies & Expenses			
38-610105	Housekeeping-Supplies-Dept Specific	11,305.93	8,911.16
38-610110	Housekeeping-Supplies-Minor Equipment	13.21	0.00
Subtotal [S3L3.28C1]Housekeeping Supplies & Expenses		11,319.14	8,911.16
Subgroup : [S3L3.28C1]Laundry Supplies & Expense			
36-610105	Laundry-Supplies-Dept Specific	0.00	102.72
36-640250	Laundry-Chemicals	0.00	69.37
Subtotal [S3L3.28C1]Laundry Supplies & Expense		0.00	172.09
Total [S3L3.28C1]	Housekeeping / Laundry: Supplies & Expense	11,319.14	9,083.25
Group : [S3L3.29C1] Housekeepong / Laundry: Linen & Bedding			
Subgroup : None			
36-640260	Laundry-Linens	7,791.38	2,764.49
Subtotal : None		7,791.38	2,764.49
Total [S3L3.29C1]	Housekeepong / Laundry: Linen & Bedding	7,791.38	2,764.49
Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries			
Subgroup : None			
12-600127	Nursing Admin-Productive-Central Supply Clerk	35,604.64	30,360.04
12-600227	Nursing Admin-Overtime-Central Supply Clerk	630.00	112.75
12-600327	Nursing Admin-Non Productive-Central Supply Clerk	5,032.72	4,754.28
Subtotal : None		41,267.36	35,227.07
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salaries	41,267.36	35,227.07
Group : [S3L3.39C1] Unit Clerks & Medical Records: Purchased Service			
Subgroup : None			
18-650100	Medical Records-Purchased Services	810.00	772.50
Subtotal : None		810.00	772.50
Total [S3L3.39C1]	Unit Clerks & Medical Records: Purchased Service	810.00	772.50
Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries			
Subgroup : [S3L3.40C1]MDS Salaries			
12-600119	Nursing Admin-Productive-Assessment Coordinator	65,897.19	59,038.54
12-600319	Nursing Admin-Non Productive-Assessment Coordinator	8,187.32	4,771.02
Subtotal [S3L3.40C1]MDS Salaries		74,084.51	63,809.56
Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum	74,084.51	63,809.56
Group : [S3L3.48C1] Social Service Worker: Salaries			
Subgroup : None			



20-600101	Social Services-Productive-Director	42,507.54	0.00
20-600171	Social Services-Productive-Social Worker	3,045.00	4,320.00
20-600301	Social Services-Non Productive-Director	5,635.78	0.00
Subtotal : None		51,188.32	4,320.00
Total [S3L3.48C1]	Social Service Worker: Salaries	51,188.32	4,320.00
Group : [S3L3.51C1] Social Service Worker: Purchased Service			
Subgroup : None			
20-650100	Social Services-Purchased Services	35,125.65	41,595.00
Subtotal : None		35,125.65	41,595.00
Total [S3L3.51C1]	Social Service Worker: Purchased Service	35,125.65	41,595.00
Group : [S3L3.62C1] Direct Restorative Therapy: Consultants			
Subgroup : None			
24-650100	Physical Therapy-Purchased Services	155,117.11	112,704.73
26-650100	Occupational Therapy-Purchased Services	141,732.82	102,958.31
28-650100	Speech Therapy-Purchased Services	35,140.97	21,728.74
32-650100	Other Ancillary Services-Purchased Services	0.00	800.46
Subtotal : None		331,990.90	238,192.24
Total [S3L3.62C1]	Direct Restorative Therapy: Consultants	331,990.90	238,192.24
Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries			
Subgroup : None			
22-600101	Activities-Productive-Director	43,650.00	38,814.29
22-600113	Activities-Productive-Aide	31,773.34	29,278.62
22-600301	Activities-Non Productive-Director	6,013.86	5,661.00
22-600313	Activities-Non Productive-Aide	1,576.02	764.99
Subtotal : None		83,013.22	74,518.90
Total [S3L3.64C1]	Recreational Therapy/Activities: Salaries	83,013.22	74,518.90
Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service			
Subgroup : None			
22-620105	Activities-Entertainment	1,175.00	220.00
22-650100	Activities-Purchased Services	0.00	692.18
Subtotal : None		1,175.00	912.18
Total [S3L3.67C1]	Recreational Therapy/Activities: Purchased Service	1,175.00	912.18
Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses			
Subgroup : None			
22-610105	Activities-Supplies-Dept Specific	3,965.74	1,844.20
22-610110	Activities-Supplies-Minor Equipment	92.84	0.00
22-610180	Activities-Books/Dues/Subs/Meetings	306.98	390.28
Subtotal : None		4,365.56	2,234.48
Total [S3L3.68C1]	Recreational Therapy/Activities: Supplies & Expenses	4,365.56	2,234.48
Group : [S3L3.78C1] Travel: Motor Vehicle Expense			
Subgroup : None			
33-610205	Transportation-Insurance-Vehicles	355.94	693.35
33-620135	Transportation-Transporation Rental	145.64	0.00
33-640180	Transportation-Fuel/Gas	36.38	81.00
Subtotal : None		537.96	774.35
Total [S3L3.78C1]	Travel: Motor Vehicle Expense	537.96	774.35
Group : [S3L3.82C1] Physician Services: Medical Director			
Subgroup : None			
10-650180	Nursing-Medical Director	10,200.00	19,200.00
Subtotal : None		10,200.00	19,200.00
Total [S3L3.82C1]	Physician Services: Medical Director	10,200.00	19,200.00
Group : [S3L3.87C1] Legend Drugs			
Subgroup : None			
32-630100	Other Ancillary Services-Enteral Therapy	11,063.65	3,998.16
32-630110	Other Ancillary Services-Lab	33,383.91	25,275.35
32-630130	Other Ancillary Services-Over The Counter Drugs	974.38	2,681.30
32-630140	Other Ancillary Services-Prescription Drugs	156,564.96	85,390.80
32-630150	Other Ancillary Services-Oxygen	4,507.15	1,012.71
32-630160	Other Ancillary Services-Diagnostic Services	477.36	3,521.64
33-620120	Transportation-Transportation-Paratransit	2,045.23	2,968.68
Subtotal : None		209,016.64	124,848.64
Total [S3L3.87C1]	Legend Drugs	209,016.64	124,848.64
Group : [S3L3.89C1] House Supplies Not Resold			
Subgroup : None			
10-650100	Nursing-Purchased Services	8,772.00	35,473.30
12-650100	Nursing Admin-Purchased Services	21,000.00	0.00
24-610105	Physical Therapy-Supplies-Dept Specific	483.67	177.05
24-610110	Physical Therapy-Supplies-Minor Equipment	0.00	13.01
32-610110	Other Ancillary Services-Supplies-Minor Equipment	15,681.39	6,119.24
32-620180	Other Ancillary Services-Other Medical Expense-Non Reimbursable	(1,337.96)	13,518.44
32-630115	Other Ancillary Services-Medical Supplies-PPD	63,511.38	43,704.76
32-630120	Other Ancillary Services-Medical Supplies	5,455.26	7,440.13

32-630125	Other Ancillary Services-Incontinence	201.90	625.08
32-650190	Other Ancillary Services-Pharmacy Consultant	6,024.00	769.68
Subtotal : None		119,791.64	107,840.69
Total [S3L3.89C1]	House Supplies Not Resold	119,791.64	107,840.69
Group : [S3L4.1C1] Depreciaton			
Subgroup : [S3L4.1C] Improvements Depreciation			
99-710101	Improvement Dep	1,127.47	630.00
Subtotal [S3L4.1C1B] Improvements Depreciation		1,127.47	630.00
Subgroup : [S3L4.1C] Equipment Depreciation			
99-710100	Other Expenses-Depreciation	15,274.67	14,844.06
Subtotal [S3L4.1C1C] Equipment Depreciation		15,274.67	14,844.06
Total [S3L4.1C1]	Depreciaton	16,402.14	15,474.06
Group : [S3L4.6C1] Building Insurance Expense-SNF-CR			
Subgroup : None			
44-610195	Administration-Insurance Property	20,546.94	16,657.52
Subtotal : None		20,546.94	16,657.52
Total [S3L4.6C1]	Building Insurance Expense-SNF-CR	20,546.94	16,657.52
Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR			
Subgroup : None			
99-730120	Other Expenses-Taxes-Real Estate	23,458.36	23,973.56
Subtotal : None		23,458.36	23,973.56
Total [S3L4.8C1]	Real Estate Tax Expense-SNF-CR	23,458.36	23,973.56
Group : [S3L4.10C1] Personal Property Tax Expense-SNF-CR			
Subgroup : None			
99-730110	Other Expenses-Taxes-Other	14,390.73	8,280.00
Subtotal : None		14,390.73	8,280.00
Total [S3L4.10C1]	Personal Property Tax Expense-SNF-CR	14,390.73	8,280.00
Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR			
Subgroup : None			
32-630170	Other Ancillary Services-Equipment Rental-Resident	8,372.96	2,942.00
34-610240	Dietary-Equipment Rental	2,476.24	2,585.86
36-610240	Laundry-Equipment Rental	2,820.19	235.06
44-610240	Administration-Equipment Rental	2,697.30	2,561.07
Subtotal : None		16,366.69	8,323.99
Total [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR	16,366.69	8,323.99
Group : [S3L4.14C1] Real Poperty Rent Expense-SNF-CR			
Subgroup : None			
99-700100	Other Expenses-Rent	301,320.00	301,090.01
Subtotal : None		301,320.00	301,090.01
Total [S3L4.14C1]	Real Poperty Rent Expense-SNF-CR	301,320.00	301,090.01
Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
10-603100	Nursing-Health Insurance	32,035.16	45,766.75
12-603100	Nursing Admin-Health Insurance	6,935.52	14,474.69
14-603100	Human Resources-Health Insurance	1,231.41	2,613.46
16-603100	Admissions-Health Insurance	387.48	0.00
20-603100	Social Services-Health Insurance	929.99	211.50
22-603100	Activities-Health Insurance	1,989.14	3,576.24
40-603100	Maintenance-Health Insurance	1,597.63	2,361.69
44-603100	Administration-Health Insurance	5,659.88	7,977.35
Subtotal : None		50,766.21	76,981.68
Total [CLA-53.01]	LA-Group Health/Life	50,766.21	76,981.68
Group : [CLA-53.03] LA-Employee Benefits			
Subgroup : None			
00-540138	Employee Refunds/Reimbursement	0.00	(101.86)
10-605100	Nursing-Employee Relations	1,351.10	243.25
10-606110	Nursing-Pre-Employment Testing	3,250.55	3,183.31
40-605100	Maintenance-Employee Relations	0.00	360.45
44-605100	Administration-Employee Relations	3,865.70	3,029.17
Subtotal : None		8,467.35	6,714.32
Total [CLA-53.03]	LA-Employee Benefits	8,467.35	6,714.32
Group : [CLA-53.04] LA-Payroll Taxes			
Subgroup : None			
10-601100	Nursing-Payroll Taxes	131,520.88	91,438.14
12-601100	Nursing Admin-Payroll Taxes	25,372.63	26,608.87
14-601100	Human Resources-Payroll Taxes	4,760.67	4,856.36
20-601100	Social Services-Payroll Taxes	4,363.06	486.82
22-601100	Activities-Payroll Taxes	8,006.77	6,870.53
40-601100	Maintenance-Payroll Taxes	6,023.29	4,661.10
44-601100	Administration-Payroll Taxes	17,568.86	14,865.71

Subtotal : None		197,616.16	149,787.53
Total [CLA-53.04]	LA-Payroll Taxes	197,616.16	149,787.53
Group : [CLA-53.05] LA-Workers Comp			
Subgroup : None			
10-602100	Nursing-Workers Comp	20,627.42	19,937.09
12-602100	Nursing Admin-Workers Comp	4,471.70	5,375.23
14-602100	Human Resources-Workers Comp	793.32	1,033.01
20-602100	Social Services-Workers Comp	657.97	91.15
22-602100	Activities-Workers Comp	1,260.80	1,392.50
40-602100	Maintenance-Workers Comp	944.70	875.79
44-602100	Administration-Workers Comp	3,144.76	3,261.14
Subtotal : None		31,900.67	31,965.91
Total [CLA-53.05]	LA-Workers Comp	31,900.67	31,965.91
NET (INCOME) LOSS		0.00	0.00
Sum of Account Groups		0.00	0.00

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