

Client: **A443165 - Oakdale Nursing Home**  
Engagement: **MDMC 2023 - Oakdale Nursing Center**  
Period Ending: **12/31/2023**  
Trial Balance: **T:01 - Master TB**  
Workpaper: **T:01 - MCD SNF CR TB Report**

Account	Description	UNADJ 12/31/2023	JE Ref #	MCD JR 12/31/2023	MCAID 12/31/2023
<b>Group : [TB]</b>	<b>Trial Balance</b>				
<b>Subgroup : [1]</b>	<b>Balance Sheet</b>				
100200.000	Cash - Petty	400.00		0.00	400.00
100250.000	Cash - Money Market...4259	380,174.00		0.00	380,174.00
100280.000	Cash-Baystate MM 4457	504,040.00		0.00	504,040.00
100350.000	Cash - HUD Escrow	49,492.00		0.00	49,492.00
100360.000	Cash - HUD Escrow Capital	468,596.00		0.00	468,596.00
111000.000	A/R - Total	1,550,553.00		0.00	1,550,553.00
120000.000	A/R - Allowance For Bad Debt	(81,139.00)		0.00	(81,139.00)
139000.000	A/R - Other	45,856.00		0.00	45,856.00
155000.000	Prepaid - Other Expenses	3,404.00		0.00	3,404.00
160500.000	Land	123,395.00		0.00	123,395.00
160750.000	Land Improvements	940,697.00		0.00	940,697.00
161000.000	Building	4,418,068.00		0.00	4,418,068.00
161250.000	Building Improvements	5,722,949.00		0.00	5,722,949.00
161300.000	Improvements Other	139,495.00		0.00	139,495.00
161500.000	Motor Vehicle	24,234.00		0.00	24,234.00
162000.000	Furniture Fixture & Equipment	1,160,022.00		0.00	1,160,022.00
163000.000	Computer Software	33,252.00		0.00	33,252.00
163500.000	Mortgage Acquisition Cost	274,734.00		0.00	274,734.00
164000.000	Accum. Dep. - Land Imp	(706,134.00)		0.00	(706,134.00)
165000.000	Accum. Dep. - Building	(2,486,124.00)		0.00	(2,486,124.00)
165250.000	Accum. Dep.-Building Imp	(3,017,123.00)		0.00	(3,017,123.00)
165300.000	Accum. Dep. - Imp Other	(87,388.00)		0.00	(87,388.00)
165500.000	Accum. Dep. - Motor Vehicle	(19,484.00)		0.00	(19,484.00)
166000.000	Accum. Dep. - FF&E	(1,073,243.00)		0.00	(1,073,243.00)
167000.000	Accum. Dep.-Computer Software	(33,252.00)		0.00	(33,252.00)
168000.000	Accum. Amort.-Mtg Acq Cost	(27,250.00)		0.00	(27,250.00)
181500.000	Capital Projects	100,852.00		0.00	100,852.00
184000.000	Deposits	808.00		0.00	808.00
200050.000	Current Maturities Of LTD	(183,851.00)		0.00	(183,851.00)
200100.000	Accounts Payable	(866,441.00)		0.00	(866,441.00)
200200.000	Accrued Expenses	(69,863.00)		0.00	(69,863.00)
202000.000	Accrued Wages	(90,313.00)		0.00	(90,313.00)
202100.000	Accrued ET/PTO	(192,494.00)		0.00	(192,494.00)
202200.000	Accrued Payroll Taxes	(23,736.00)		0.00	(23,736.00)
203400.000	HSA W/H	2,500.00		0.00	2,500.00
214500.000	Employee 401K Loan W/H	(1.00)		0.00	(1.00)
215225.000	Deferred Revenue ERTC	(1,636,626.00)		0.00	(1,636,626.00)
215230.000	Deferred Interest ERTC	(76,605.00)		0.00	(76,605.00)
215250.000	Unearned Revenue	(33,689.00)		0.00	(33,689.00)
215390.000	Due To/From	5,820,771.00		0.00	5,820,771.00
251000.000	Notes Payable	(6,921,212.00)		0.00	(6,921,212.00)
301000.000	Capital Stock	(65,940.00)		0.00	(65,940.00)
308000.000	Retained Earnings	(1,577,677.00)		0.00	(1,577,677.00)
308100.000	Retained Earnings S-Corp	(2,572,988.00)		0.00	(2,572,988.00)
<b>Subtotal [1]</b>	<b>Balance Sheet</b>	<b>(78,281.00)</b>		<b>0.00</b>	<b>(78,281.00)</b>
<b>Subgroup : [2]</b>	<b>Income Statement</b>				
400100.000	Medicare A - Room And Board	(790,113.00)		0.00	(790,113.00)
400250.000	Medicare A - Pharmacy	(68,239.00)		0.00	(68,239.00)
400300.000	Medicare A - Oxygen	(28.00)		0.00	(28.00)
400400.000	Medicare A - Physical Therapy	(71,566.00)		0.00	(71,566.00)
400450.000	MCR A - Occupational Therapy	(77,125.00)		0.00	(77,125.00)
400500.000	Medicare A - Speech Therapy	(9,980.00)		0.00	(9,980.00)
400700.000	Medicare A - X-Ray	(5,501.00)		0.00	(5,501.00)
400850.000	Medicare A - Lab	(7,715.00)		0.00	(7,715.00)
400900.000	Medicare A - Contractual Adj	(41,941.00)		0.00	(41,941.00)
410100.000	Private - Room And Board	(873,480.00)		0.00	(873,480.00)
410850.000	Private - Lab	(52.00)		0.00	(52.00)

410900.000	Private - Contractual Adj	23,143.00	0.00	23,143.00
410999.000	Private - Prior Year Adj	(40,900.00)	0.00	(40,900.00)
430100.000	Medicaid - Room And Board	(11,174,780.00)	3,462,860.00	(7,711,920.00)
430100.001	MA Medicaid Managed	0.00	(3,162,513.00)	(3,162,513.00)
430100.004	VA and Other Public	0.00	(300,347.00)	(300,347.00)
430200.000	Medicaid - Medical Supplies	(2,037.00)	0.00	(2,037.00)
430250.000	Medicaid - Pharmacy	(64.00)	0.00	(64.00)
430300.000	Medicaid - Oxygen	(172.00)	0.00	(172.00)
430400.000	Medicaid - Physical Therapy	(115.00)	0.00	(115.00)
430450.000	Medicaid - OT	(1,448.00)	0.00	(1,448.00)
430500.000	Medicaid - Speech Therapy	(2,191.00)	0.00	(2,191.00)
430700.000	Medicaid - X-Ray	(468.00)	0.00	(468.00)
430850.000	Medicaid - Lab	(721.00)	0.00	(721.00)
430900.000	Medicaid - Contractual Adj	3,994,152.00	0.00	3,994,152.00
430999.000	Medicaid - Prior Year Adj	(29,852.00)	0.00	(29,852.00)
450100.000	Mgd Care Skilled - R & B	(1,764,686.00)	731,173.00	(1,033,513.00)
450100.002	Medicare Managed Care	0.00	(731,173.00)	(731,173.00)
450200.000	Mgd Care Sk - Medical Supplies	(746.00)	0.00	(746.00)
450250.000	Mgd Care Skilled - Pharmacy	(130,681.00)	0.00	(130,681.00)
450300.000	Managed Care Skilled - Oxygen	(42.00)	0.00	(42.00)
450400.000	Mgd Care Sk - Physical Therapy	(150,655.00)	0.00	(150,655.00)
450450.000	Mgd Care Sk - OT	(157,936.00)	0.00	(157,936.00)
450500.000	Mgd Care Sk - ST	(30,990.00)	0.00	(30,990.00)
450700.000	Managed Care Skilled - X-Ray	(7,551.00)	0.00	(7,551.00)
450850.000	Managed Care Skilled - Lab	(19,479.00)	0.00	(19,479.00)
450900.000	Mgd Care Sk - Contractual Adj	627,306.00	0.00	627,306.00
450999.000	Mgd Care Sk - Prior Year Adj	(1,629.00)	0.00	(1,629.00)
500200.000	Medicare B - Medical Supplies	(1,591.00)	0.00	(1,591.00)
500400.000	Medicare B - Physical Therapy	(10,796.00)	0.00	(10,796.00)
500450.000	MCR B - Occupational Therapy	(9,070.00)	0.00	(9,070.00)
500500.000	Medicare B - Speech Therapy	(10,231.00)	0.00	(10,231.00)
500900.000	Medicare B - Contractual Adj	4,432.00	0.00	4,432.00
500999.000	Medicare B - Prior Year Adj	116.00	0.00	116.00
505200.000	Mgd Care B - Medical Supplies	(3,420.00)	0.00	(3,420.00)
505400.000	Mgd Care B - Physical Therapy	(13,856.00)	0.00	(13,856.00)
505450.000	Mgd Care B - OT	(10,296.00)	0.00	(10,296.00)
505500.000	Mgd Care B - Speech Therapy	(11,659.00)	0.00	(11,659.00)
505900.000	Mgd Care B - Contractual Adj	1,361.00	0.00	1,361.00
505999.000	Mgd Care B - Prior Year Adj	1,293.00	0.00	1,293.00
506400.000	Mgd Care B - OutPatient - PT	300.00	0.00	300.00
599015.000	Cable/TV/Phone	(11,073.00)	0.00	(11,073.00)
599050.000	Interest Income	(10,786.00)	0.00	(10,786.00)
599080.000	Misc. Income	(1,216,216.00)	43,488.00	(1,172,728.00)
599080.001	COVID-19 Funding	0.00	(43,488.00)	(43,488.00)
599095.000	Discounts Earned	(34,837.00)	0.00	(34,837.00)
610110.000	Wages - Regular-Act	136,133.00	0.00	136,133.00
610150.000	Wages-Vac/Hol/Sick-Act	(844.00)	0.00	(844.00)
610200.000	Payroll Taxes-Act	11,988.00	0.00	11,988.00
610280.000	Pension Expense-Act	704.00	0.00	704.00
610370.000	Group Health Insurance-Act.	683.00	0.00	683.00
610380.000	Group Dental Insurance-Act	64.00	0.00	64.00
610390.000	Group Vision Insurance-Act	1.00	0.00	1.00
610500.000	Telephone/Cable	12,739.00	0.00	12,739.00
610535.000	Insurance - Workers Comp.-Act	2,684.00	0.00	2,684.00
610650.000	Supplies	1,776.00	0.00	1,776.00
610660.000	Entertainment	5,245.00	0.00	5,245.00
610810.000	Dues & Subscriptions	431.00	0.00	431.00
610830.000	Education	60.00	0.00	60.00
610880.000	Miscellaneous	13.00	0.00	13.00
610890.000	Employee Physicals/CORI	100.00	0.00	100.00
610900.000	Employee Benefits	352.00	0.00	352.00
620110.000	Wages - Regular-SS	100,379.00	0.00	100,379.00
620150.000	Wages-Vacation/Holiday/Sick-SS	(6,751.00)	0.00	(6,751.00)
620200.000	Payroll Taxes-SS	7,628.00	0.00	7,628.00
620280.000	Pension Expense-SS	1,013.00	0.00	1,013.00
620370.000	Group Health Insurance-SS	6,606.00	0.00	6,606.00
620535.000	Insurance - Workers Comp.-SS	2,735.00	0.00	2,735.00
620650.000	Supplies	44.00	0.00	44.00

620850.000	Purchased Services	18,969.00	0.00	18,969.00
620900.000	Employee Benefits	81.00	0.00	81.00
630100.000	Wages - R.N.	419,862.00	0.00	419,862.00
630110.000	Wages - L.P.N.	1,247,831.00	0.00	1,247,831.00
630110.001	Wages - Vacation/Holiday/Sick LPN	0.00	3,064.00	3,064.00
630120.000	Wages - Aides	1,299,063.00	0.00	1,299,063.00
630120.001	Wages - Vacation/Holiday/Sick CNAs	0.00	3,190.00	3,190.00
630138.000	Wages- Resident Care Assistant	7,974.00	0.00	7,974.00
630138.001	Wages - Vacation/Holiday/Sick - RCAs	0.00	20.00	20.00
630150.000	Wages - Vacation/Holiday/Sick	7,305.00	(6,274.00)	1,031.00
630200.000	Payroll Taxes-N.Adm. NonVent	244,275.00	0.00	244,275.00
630280.000	Pension Expense-NAdm. NonVent	21,337.00	0.00	21,337.00
630310.000	Agency R.N.	87,778.00	604.00	88,382.00
630320.000	Agency L.P.N.	357,452.00	0.00	357,452.00
630330.000	Agency Aides	1,278,726.00	(22,460.00)	1,256,266.00
630370.000	Group Health Ins.-NAdm NonVent	116,625.00	0.00	116,625.00
630380.000	Group Dental Ins.-NAdm NonVent	7,828.00	0.00	7,828.00
630390.000	Group Vision Ins.-NAdm.NonVent	174.00	0.00	174.00
630535.000	Ins.-Work.Comp-NAdm.NonVent	59,887.00	0.00	59,887.00
630600.000	Supplies	243,691.00	21,856.00	265,547.00
630690.000	House Oxygen	10,713.00	0.00	10,713.00
630700.000	Equipment Rental-NAdm.NonVent	19,293.00	0.00	19,293.00
630830.000	Education	1,545.00	0.00	1,545.00
630838.000	In House Education	600.00	0.00	600.00
630890.000	Employee Phys./CORI-NA NonVent	2,896.00	0.00	2,896.00
630900.000	Employee Benefits-NAdm NonVent	2,436.00	0.00	2,436.00
640110.000	Wages - Regular-MR	25,135.00	0.00	25,135.00
640150.000	Wages-Vacation/Holiday/Sick-MR	631.00	0.00	631.00
640200.000	Payroll Taxes-MR	1,956.00	0.00	1,956.00
640535.000	Insurance - Workers Comp-MR	7.00	0.00	7.00
640900.000	Employee Benefits	4.00	0.00	4.00
670100.000	Wages - DON	135,477.00	0.00	135,477.00
670110.000	Wages - ADON	87,006.00	0.00	87,006.00
670120.000	Wages - OBRA	165,814.00	(41,508.00)	124,306.00
670120.001	Wages - MMQ	0.00	41,508.00	41,508.00
670130.000	Wages-Inservice/Staff Dev	77,121.00	0.00	77,121.00
670150.000	Wages - Vacation/Holiday/Sick	2,986.00	(1,933.00)	1,053.00
670150.001	Wages - Vacation/Holiday/Sick Nursing /	0.00	869.00	869.00
670150.002	Wages - Vacation/Holiday/Sick - OBRA	0.00	798.00	798.00
670150.003	Wages - Vacation/Holiday/Sick - MDS	0.00	266.00	266.00
670200.000	Payroll Taxes-Adm.Nurse	38,782.00	0.00	38,782.00
670280.000	Pension Expense-Adm.Nurse	2,908.00	0.00	2,908.00
670370.000	Group Health Ins.-Adm.Nurse	5,833.00	0.00	5,833.00
670380.000	Group Dental Ins.-Adm.Nurse	414.00	0.00	414.00
670390.000	Group Vision Ins.-Adm.Nurse	38.00	0.00	38.00
670500.000	Telephone	3,031.00	0.00	3,031.00
670535.000	Insurance-Worker Comp-AdmNurse	2,343.00	0.00	2,343.00
670600.000	Supplies (Non-Medical)	192.00	0.00	192.00
670720.000	Small Equipment Purchased	8,247.00	0.00	8,247.00
670730.000	Equipment Repair & Maintenance	3,351.00	0.00	3,351.00
670820.000	Travel, Sem, Conv & Mtg	3,407.00	0.00	3,407.00
670830.000	Education	4,092.00	0.00	4,092.00
670840.000	Mileage Reimbursement	388.00	0.00	388.00
670850.000	Purchased Services	12,062.00	0.00	12,062.00
670855.000	Medical Director	21,600.00	0.00	21,600.00
670890.000	Employee Physicals/CORI	151.00	0.00	151.00
670900.000	Employee Benefits	337.00	0.00	337.00
690110.000	Wages - Regular-Diet	496,028.00	(35,440.00)	460,588.00
690110.001	Wages - Dietician	0.00	35,440.00	35,440.00
690150.000	Wages-Vac/Hol/Sick-Diet	3,139.00	(224.00)	2,915.00
690150.001	Wages - Vac/Hol/Sick - Dietician	0.00	224.00	224.00
690200.000	Payroll Taxes-Diet.	44,138.00	0.00	44,138.00
690280.000	Pension Expense-Diet.	3,470.00	0.00	3,470.00
690370.000	Group Health Insurance-Diet.	47,139.00	0.00	47,139.00
690380.000	Group Dental Insurance-Diet.	1,740.00	0.00	1,740.00
690390.000	Group Vision Insurance-Diet.	(16.00)	0.00	(16.00)
690535.000	Insurance-Workers Comp.-Diet.	9,303.00	0.00	9,303.00
690670.000	Supplies (Non-Food)	19,334.00	0.00	19,334.00

690680.000	Food Supplements	19,680.00	0.00	19,680.00
690690.000	Raw Food	275,484.00	0.00	275,484.00
690695.000	Raw Food - Special Events	3,703.00	0.00	3,703.00
690720.000	Small Equipment Purchase	3,133.00	0.00	3,133.00
690730.000	Equipment Repair & Maintenance	5,947.00	0.00	5,947.00
690810.000	Dues & Subscriptions	590.00	0.00	590.00
690820.000	Travel, Sem, Conv & Mtg	46.00	0.00	46.00
690830.000	Education	845.00	0.00	845.00
690890.000	Employee Physicals/CORI	1,980.00	0.00	1,980.00
690900.000	Employee Benefits	2,955.00	0.00	2,955.00
700110.000	Wages - Regular-Lndy.	132,982.00	0.00	132,982.00
700150.000	Wages-Vac/Hol/Sick-Lndy.	1,888.00	0.00	1,888.00
700200.000	Payroll Taxes-Lndy.	11,574.00	0.00	11,574.00
700280.000	Pension Expense-Lndy.	1,012.00	0.00	1,012.00
700370.000	Group Health Insurance-Lndy.	5,033.00	0.00	5,033.00
700380.000	Group Dental Insurance-Lndy.	276.00	0.00	276.00
700390.000	Group Vision Insurance-Lndy.	1.00	0.00	1.00
700535.000	Insurance-Workers Comp.-Lndy.	2,666.00	0.00	2,666.00
700660.000	Chemicals	9,498.00	0.00	9,498.00
700670.000	Supplies	1,337.00	0.00	1,337.00
700690.000	Linen & Bedding	16,924.00	0.00	16,924.00
700700.000	Equipment Rental	5,738.00	0.00	5,738.00
700720.000	Small Equipment Purchase	556.00	0.00	556.00
700730.000	Equipment Repair & Maintenance	4,737.00	0.00	4,737.00
700850.000	Purchased Services	350.00	0.00	350.00
700900.000	Employee Benefits	261.00	0.00	261.00
710660.000	Chemicals	2,835.00	0.00	2,835.00
710670.000	Supplies	1,986.00	0.00	1,986.00
710690.000	Paper/Plastic	28,257.00	0.00	28,257.00
710730.000	Equipment Repair & Maintenance	24.00	0.00	24.00
710850.000	Purchased Services	230,116.00	0.00	230,116.00
710900.000	Employee Benefits	18.00	0.00	18.00
720110.000	Wages - Regular-Plant	120,862.00	0.00	120,862.00
720150.000	Wages-Vac/Hol/Sick-Plant	(917.00)	0.00	(917.00)
720200.000	Payroll Taxes-Plant	10,143.00	0.00	10,143.00
720280.000	Pension Expense-Plant	1,208.00	0.00	1,208.00
720370.000	Group Health Insurance-Plant	4,995.00	0.00	4,995.00
720380.000	Group Dental Insurance-Plant	273.00	0.00	273.00
720450.000	Real Estate/Personal Prop Tax	81,165.00	0.00	81,165.00
720500.000	Telephone	1,194.00	0.00	1,194.00
720510.000	Gas	25,678.00	0.00	25,678.00
720520.000	Electricity	114,398.00	0.00	114,398.00
720530.000	Water/Sewer	40,613.00	0.00	40,613.00
720532.000	Fuel	270.00	0.00	270.00
720535.000	Insurance -Workers Comp.-Plant	2,454.00	0.00	2,454.00
720540.000	Trash Removal	27,111.00	0.00	27,111.00
720550.000	Medical Waste Removal	461.00	0.00	461.00
720660.000	Building Repair & Maintenance	12,472.00	0.00	12,472.00
720670.000	Supplies	11,701.00	0.00	11,701.00
720690.000	Grounds Maintenance	13,379.00	0.00	13,379.00
720695.000	Grounds Landscaping	11,524.00	0.00	11,524.00
720700.000	Equipment Rental	55.00	0.00	55.00
720720.000	Small Equipment Purchase	2,935.00	0.00	2,935.00
720725.000	Small Furnishings Purchase	876.00	0.00	876.00
720730.000	Repair & Maintenance	5,939.00	0.00	5,939.00
720820.000	Travel, Sem, Conv & Mtg	287.00	0.00	287.00
720850.000	Purchased Services	22,044.00	0.00	22,044.00
720880.000	Miscellaneous	277.00	0.00	277.00
720900.000	Employee Benefits	167.00	0.00	167.00
730100.000	Wages - Administrator	151,808.00	0.00	151,808.00
730110.000	Wages - Clerical	97,192.00	0.00	97,192.00
730150.000	Wages - Vacation/Holiday/Sick	580.00	(226.00)	354.00
730150.001	Wages - Vacation/Holiday/Sick - Clerical	0.00	226.00	226.00
730200.000	Payroll Taxes-G&A	20,923.00	0.00	20,923.00
730280.000	Pension Expense-G&A	1,658.00	0.00	1,658.00
730300.000	Group Life Insurance	2,347.00	0.00	2,347.00
730350.000	Disability Insurance	(50.00)	0.00	(50.00)
730370.000	Group Health Insurance-G&A	1,134.00	0.00	1,134.00

730380.000	Group Dental Insurance-G&A	345.00	0.00	345.00
730390.000	Group Vision Insurance-G&A	(18.00)	0.00	(18.00)
730400.000	Management Fees	1,040,088.00	0.00	1,040,088.00
730430.000	Legal Fees	3,753.00	0.00	3,753.00
730440.000	Accounting Fees	50,464.00	0.00	50,464.00
730450.000	Bookkeeping Fees	23,944.00	0.00	23,944.00
730460.000	Professional Services	34,247.00	0.00	34,247.00
730465.000	Joint Commission Expenses	2,780.00	0.00	2,780.00
730500.000	Telephone	26,967.00	0.00	26,967.00
730510.000	Reimb For Resident Items	67.00	0.00	67.00
730520.000	Computer Supplies & Service	86,384.00	0.00	86,384.00
730530.000	Insurance	152,753.00	(120,390.00)	32,363.00
730530.001	Malpractice	0.00	74,567.00	74,567.00
730535.000	Insurance - Workers Comp.	7,314.00	0.00	7,314.00
730540.000	Bad Debt Expense	44,212.00	0.00	44,212.00
730550.000	Depreciation	413,301.00	(333,633.00)	79,668.00
730550.001	Depreciation Improvements	0.00	302,535.00	302,535.00
730550.002	Depreciation Equipment	0.00	28,126.00	28,126.00
730555.000	Amortization	7,850.00	0.00	7,850.00
730565.000	User Fees	733,918.00	0.00	733,918.00
730580.000	Taxes - Other	110.00	0.00	110.00
730620.000	Finance Charges	2,145.00	0.00	2,145.00
730650.000	Fines & Penalties	45,157.00	0.00	45,157.00
730670.000	Office Supplies	8,323.00	0.00	8,323.00
730700.000	Equipment Rental	650.00	0.00	650.00
730730.000	Repair & Maintenance	194.00	0.00	194.00
730740.000	Copier Equipment	11,669.00	0.00	11,669.00
730750	Motor Vehicle Expense	0.00	2,972.00	2,972.00
730750.000	Motor Vehicle Expense	147.00	0.00	147.00
730760.000	Interest Expense	184,730.00	0.00	184,730.00
730810.000	Licenses, Dues & Subscriptions	19,877.00	0.00	19,877.00
730820.000	Travel, Sem, Conv & Mtg	4,511.00	0.00	4,511.00
730821.000	Meals & Entertainment	340.00	0.00	340.00
730840.000	Mileage Reimbursement	109.00	0.00	109.00
730860.000	Postage	440.00	0.00	440.00
730870.000	Credit Card Fee	1,996.00	0.00	1,996.00
730880.000	Miscellaneous	(29.00)	0.00	(29.00)
730900.000	Employee Benefits	1,977.00	0.00	1,977.00
730910.000	Service Charges - Bank	3,084.00	0.00	3,084.00
800670.000	Supplies	892.00	0.00	892.00
800700.000	Equipment Rental	11,435.00	0.00	11,435.00
800950.000	Purchased Services	180,183.00	0.00	180,183.00
810670.000	Supplies	673.00	0.00	673.00
810950.000	Purchased Services	178,565.00	0.00	178,565.00
820670.000	Supplies	58.00	0.00	58.00
820950.000	Purchased Services	59,458.00	0.00	59,458.00
850050.000	Pharmacy Consultant	5,806.00	0.00	5,806.00
860660.000	Medical Supplies	12,011.00	0.00	12,011.00
860670.000	Pharmacy	212,065.00	0.00	212,065.00
860690.000	Oxygen	462.00	0.00	462.00
860700.000	Enteral Therapy	1,344.00	0.00	1,344.00
860710.000	X-Ray	15,336.00	0.00	15,336.00
860720.000	Ambulance	72,222.00	0.00	72,222.00
860730.000	Lab	41,283.00	0.00	41,283.00
CLA-MIP	Mortgage insurance Premium	0.00	45,823.00	45,823.00
<b>Subtotal [2]</b>	<b>Income Statement</b>	<b>78,281.00</b>	<b>0.00</b>	<b>78,281.00</b>
<b>Total [TB]</b>	<b>Trial Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>NET (INCOME) LOSS</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Sum of Account Groups</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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Client: **A443165 - Oakdale Nursing Home**  
Engagement: **MDMC 2023 - Oakdale Nursing Center**  
Period Ending: **12/31/2023**  
Trial Balance: **T:01 - Master TB**  
Workpaper: **T:02 - MCD SNF-CR Groupings Report**

Account	Description	MCAID 12/31/2023	1st PP-MCD 12/31/2022
<b>Group : [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>		
<b>Subgroup : None</b>			
100200.000	Cash - Petty	400.00	400.00
100280.000	Cash-Baystate MM 4457	504,040.00	0.00
100350.000	Cash - HUD Escrow	49,492.00	52,339.00
100360.000	Cash - HUD Escrow Capital	468,596.00	562,921.00
<b>Subtotal : None</b>		<b>1,022,528.00</b>	<b>615,660.00</b>
<b>Total [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>	<b>1,022,528.00</b>	<b>615,660.00</b>
<b>Group : [S6L1.2C1]</b>	<b>Short Term Investments</b>		
<b>Subgroup : None</b>			
100250.000	Cash - Money Market...4259	380,174.00	601,631.00
<b>Subtotal : None</b>		<b>380,174.00</b>	<b>601,631.00</b>
<b>Total [S6L1.2C1]</b>	<b>Short Term Investments</b>	<b>380,174.00</b>	<b>601,631.00</b>
<b>Group : [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>		
<b>Subgroup : [S6L1.5C1A] A/ R Self-Pay Patients (Private)</b>			
111000.000	A/R - Total	1,550,553.00	1,103,724.00
<b>Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)</b>		<b>1,550,553.00</b>	<b>1,103,724.00</b>
<b>Total [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>	<b>1,550,553.00</b>	<b>1,103,724.00</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	(81,139.00)	(66,717.00)
<b>Subtotal : None</b>		<b>(81,139.00)</b>	<b>(66,717.00)</b>
<b>Total [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>	<b>(81,139.00)</b>	<b>(66,717.00)</b>
<b>Group : [S6L1.8C1]</b>	<b>Receivable from Affiliates/Related Parties</b>		
<b>Subgroup : None</b>			
215390.000	Due To/From	5,820,771.00	4,467,074.00
<b>Subtotal : None</b>		<b>5,820,771.00</b>	<b>4,467,074.00</b>
<b>Total [S6L1.8C1]</b>	<b>Receivable from Affiliates/Related Par</b>	<b>5,820,771.00</b>	<b>4,467,074.00</b>
<b>Group : [S6L1.11C1]</b>	<b>Other Receivables</b>		
<b>Subgroup : None</b>			
139000.000	A/R - Other	45,856.00	45,604.00
<b>Subtotal : None</b>		<b>45,856.00</b>	<b>45,604.00</b>
<b>Total [S6L1.11C1]</b>	<b>Other Receivables</b>	<b>45,856.00</b>	<b>45,604.00</b>
<b>Group : [S6L1.15C1]</b>	<b>Other Prepaid Expenses</b>		
<b>Subgroup : None</b>			
155000.000	Prepaid - Other Expenses	3,404.00	3,275.00
<b>Subtotal : None</b>		<b>3,404.00</b>	<b>3,275.00</b>
<b>Total [S6L1.15C1]</b>	<b>Other Prepaid Expenses</b>	<b>3,404.00</b>	<b>3,275.00</b>
<b>Group : [S6L1.17C1]</b>	<b>Other Current Assets</b>		
<b>Subgroup : None</b>			
139000.CLA	Transition Program Revenue Receivable	0.00	49,397.00
184000.000	Deposits	808.00	808.00
<b>Subtotal : None</b>		<b>808.00</b>	<b>50,205.00</b>
<b>Total [S6L1.17C1]</b>	<b>Other Current Assets</b>	<b>808.00</b>	<b>50,205.00</b>
<b>Group : [S6L2.1C1]</b>	<b>Land</b>		
<b>Subgroup : None</b>			
160500.000	Land	123,395.00	123,395.00



<b>Subtotal : None</b>		<b>123,395.00</b>	<b>123,395.00</b>		
<b>Total [S6L2.1C1] Land</b>		<b>123,395.00</b>	<b>123,395.00</b>		
<b>Group : [S6L2.2C1] Building</b>					
<b>Subgroup : [S6L2.2C1] Building Costs</b>					
161000.000 Building		4,418,068.00	4,418,068.00		
<b>Subtotal [S6L2.2C1A] Building Costs</b>		<b>4,418,068.00</b>	<b>4,418,068.00</b>	0.00	
<b>Subgroup : [S6L2.2C1] A/D Building</b>					
165000.000 Accum. Dep. - Building		(2,486,124.00)	(2,406,456.00)		
<b>Subtotal [S6L2.2C1B] A/D Building</b>		<b>(2,486,124.00)</b>	<b>(2,406,456.00)</b>	(79,668.00)	
<b>Total [S6L2.2C1] Building</b>		<b>1,931,944.00</b>	<b>2,011,612.00</b>		
<b>Group : [S6L2.3C1] Improvements - Cost</b>					
<b>Subgroup : [S6L2.3C1] Building Improvements</b>					
161250.000 Building Improvements		5,722,949.00	5,722,949.00		
<b>Subtotal [S6L2.3C1A] Building Improvements</b>		<b>5,722,949.00</b>	<b>5,722,949.00</b>	0.00	
<b>Subgroup : [S6L2.3C1] Leasehold Improvements</b>					
160750.000 Land Improvements		940,697.00	940,697.00	0.00	
<b>Subtotal [S6L2.3C1B] Leasehold Improvements</b>		<b>940,697.00</b>	<b>940,697.00</b>		
<b>Subgroup : [S6L2.3C1] Other Improvements</b>					
161300.000 Improvements Other		139,495.00	131,317.00		
<b>Subtotal [S6L2.3C1C] Other Improvements</b>		<b>139,495.00</b>	<b>131,317.00</b>	8,178.00	8,178.00
<b>Subgroup : [S6L2.3C1] A/D Building Improvements</b>					
165250.000 Accum. Dep.-Building Imp		(3,017,123.00)	(2,777,214.00)		
<b>Subtotal [S6L2.3C1D] A/D Building Improvements</b>		<b>(3,017,123.00)</b>	<b>(2,777,214.00)</b>	(239,909.00)	
<b>Subgroup : [S6L2.3C1] A/D Leasehold Improvements</b>					
164000.000 Accum. Dep. - Land Imp		(706,134.00)	(658,894.00)		
<b>Subtotal [S6L2.3C1E] A/D Leasehold Improvements</b>		<b>(706,134.00)</b>	<b>(658,894.00)</b>	(47,240.00)	
<b>Subgroup : [S6L2.3C1] A/D Other Improvements</b>					
165300.000 Accum. Dep. - Imp Other		(87,388.00)	(72,002.00)		
<b>Subtotal [S6L2.3C1F] A/D Other Improvements</b>		<b>(87,388.00)</b>	<b>(72,002.00)</b>	(15,386.00)	(302,535.00)
<b>Total [S6L2.3C1] Improvements - Cost</b>		<b>2,992,496.00</b>	<b>3,286,853.00</b>		
<b>Group : [S6L2.4C1] Equipment</b>					
<b>Subgroup : [S6L2.4C1] Equipment Cost</b>					
162000.000 Furniture Fixture & Equipment		1,160,022.00	1,135,254.00		
<b>Subtotal [S6L2.4C1A] Equipment Cost</b>		<b>1,160,022.00</b>	<b>1,135,254.00</b>	24,768.00	
<b>Subgroup : [S6L2.4C1] A/D Equipment</b>					
166000.000 Accum. Dep. - FF&E		(1,073,243.00)	(1,045,117.00)		
<b>Subtotal [S6L2.4C1b] A/D Equipment</b>		<b>(1,073,243.00)</b>	<b>(1,045,117.00)</b>	(28,126.00)	
<b>Total [S6L2.4C1] Equipment</b>		<b>86,779.00</b>	<b>90,137.00</b>		
<b>Group : [S6L2.5C1] Software/Limited Life Assets</b>					
<b>Subgroup : [S6L2.5C1] Software Cost</b>					
163000.000 Computer Software		33,252.00	33,252.00		
<b>Subtotal [S6L2.5C1A] Software Cost</b>		<b>33,252.00</b>	<b>33,252.00</b>		
<b>Subgroup : [S6L2.5C1] A/D Software</b>					
167000.000 Accum. Dep.-Computer Software		(33,252.00)	(33,252.00)		
<b>Subtotal [S6L2.5C1B] A/D Software</b>		<b>(33,252.00)</b>	<b>(33,252.00)</b>		
<b>Total [S6L2.5C1] Software/Limited Life Assets</b>		<b>0.00</b>	<b>0.00</b>		
<b>Group : [S6L2.6C1] Motor Vehicle - Cost</b>					

<b>Subgroup : [S6L2.6C1] Motor Vehicle Cost</b>			
161500.000	Motor Vehicle	24,234.00	24,234.00
<b>Subtotal [S6L2.6C1A] Motor Vehicle Cost</b>		<b>24,234.00</b>	<b>24,234.00</b>
<b>Subgroup : [S6L2.6C1] A/D Motor Vehicles</b>			
165500.000	Accum. Dep. - Motor Vehicle	(19,484.00)	(17,203.00)
<b>Subtotal [S6L2.6C1B] A/D Motor Vehicles</b>		<b>(19,484.00)</b>	<b>(17,203.00)</b>
			(2,281.00)
<b>Total [S6L2.6C1] Motor Vehicle - Cost</b>		<b>4,750.00</b>	<b>7,031.00</b>
<b>Group : [S6L3.4C1] Construction in Progress</b>			
<b>Subgroup : None</b>			
181500.000	Capital Projects	100,852.00	0.00
<b>Subtotal : None</b>		<b>100,852.00</b>	<b>0.00</b>
<b>Total [S6L3.4C1] Construction in Progress</b>		<b>100,852.00</b>	<b>0.00</b>
<b>Group : [S6L3.5C1] Mortgage Acquisition Costs</b>			
<b>Subgroup : None</b>			
163500.000	Mortgage Acquisition Cost	274,734.00	274,734.00
<b>Subtotal : None</b>		<b>274,734.00</b>	<b>274,734.00</b>
<b>Total [S6L3.5C1] Mortgage Acquisition Costs</b>		<b>274,734.00</b>	<b>274,734.00</b>
<b>Group : [S6L3.6C1] Accum Amort of Mortgage Acquisition Costs</b>			
<b>Subgroup : None</b>			
168000.000	Accum. Amort.-Mtg Acq Cost	(27,250.00)	(19,400.00)
<b>Subtotal : None</b>		<b>(27,250.00)</b>	<b>(19,400.00)</b>
<b>Total [S6L3.6C1] Accum Amort of Mortgage Acquisition</b>		<b>(27,250.00)</b>	<b>(19,400.00)</b>
<b>Group : [S6L5.1C1] Trade Payable</b>			
<b>Subgroup : None</b>			
200100.000	Accounts Payable	(866,441.00)	(725,272.00)
<b>Subtotal : None</b>		<b>(866,441.00)</b>	<b>(725,272.00)</b>
<b>Total [S6L5.1C1] Trade Payable</b>		<b>(866,441.00)</b>	<b>(725,272.00)</b>
<b>Group : [S6L5.2C1] Accrued Expenses</b>			
<b>Subgroup : None</b>			
200200.000	Accrued Expenses	(69,863.00)	(58,478.00)
<b>Subtotal : None</b>		<b>(69,863.00)</b>	<b>(58,478.00)</b>
<b>Total [S6L5.2C1] Accrued Expenses</b>		<b>(69,863.00)</b>	<b>(58,478.00)</b>
<b>Group : [S6L5.6C1] Long Term Debt, Current Portion-Banks, Mortgages, Other</b>			
<b>Subgroup : None</b>			
200050.000	Current Maturities Of LTD	(183,851.00)	(179,630.00)
<b>Subtotal : None</b>		<b>(183,851.00)</b>	<b>(179,630.00)</b>
<b>Total [S6L5.6C1] Long Term Debt, Current Portion-Banl</b>		<b>(183,851.00)</b>	<b>(179,630.00)</b>
<b>Group : [S6L5.7C1] Accrued Salaries &amp; Payroll Liabilities</b>			
<b>Subgroup : [S6L5.7C1] Accrued Salaaries</b>			
202000.000	Accrued Wages	(90,313.00)	(82,797.00)
202100.000	Accrued ET/PTO	(192,494.00)	(184,476.00)
<b>Subtotal [S6L5.7C1A] Accrued Salaaries</b>		<b>(282,807.00)</b>	<b>(267,273.00)</b>
<b>Subgroup : [S6L5.7C1] Accrued Pauroll Taxes Payable</b>			
202200.000	Accrued Payroll Taxes	(23,736.00)	(22,078.00)
<b>Subtotal [S6L5.7C1C] Accrued Pauroll Taxes Payable</b>		<b>(23,736.00)</b>	<b>(22,078.00)</b>
<b>Subgroup : [S6L5.7C1] Other Payroll Liabilities</b>			
214000.000	Employee 401K W/H	0.00	(3,998.00)
214250.000	Employer 401K Match	0.00	(502.00)
214500.000	Employee 401K Loan W/H	(1.00)	(240.00)
<b>Subtotal [S6L5.7C1D] Other Payroll Liabilities</b>		<b>(1.00)</b>	<b>(4,740.00)</b>
<b>Subgroup : None</b>			
203400.000	HSA W/H	2,500.00	0.00

<b>Subtotal : None</b>		<u>2,500.00</u>	<u>0.00</u>	
<b>Total [S6L5.7C1]</b>	<b>Accrued Salaries &amp; Payroll Liabilities</b>	<u>(304,044.00)</u>	<u>(294,091.00)</u>	
<b>Group : [S6L5.10C1] Other Current Liabilities</b>				
<b>Subgroup : [S6L5.10C1] Other Current Liabilities</b>				
215150.000	Exchange - Other	0.00	(105.00)	
215250.000	Unearned Revenue	(33,689.00)	(12,820.00)	
<b>Subtotal [S6L5.10C1] Other Current Liabilities</b>		<u>(33,689.00)</u>	<u>(12,925.00)</u>	
<b>Subgroup : None</b>				
215225.000	Deferred Revenue ERTC	(1,636,626.00)	0.00	
215230.000	Deferred Interest ERTC	(76,605.00)	0.00	
<b>Subtotal : None</b>		<u>(1,713,231.00)</u>	<u>0.00</u>	
<b>Total [S6L5.10C1]</b>	<b>Other Current Liabilities</b>	<u>(1,746,920.00)</u>	<u>(12,925.00)</u>	
<b>Group : [S6L6.1C1] Mortgage Payable</b>				
<b>Subgroup : None</b>				
251000.000	Notes Payable	(6,921,212.00)	(7,107,818.00)	
<b>Subtotal : None</b>		<u>(6,921,212.00)</u>	<u>(7,107,818.00)</u>	
<b>Total [S6L6.1C1]</b>	<b>Mortgage Payable</b>	<u>(6,921,212.00)</u>	<u>(7,107,818.00)</u>	(7,105,063.00)
<b>Group : [S6L8C.1C1] Owners Equity Balance Prior Year-Corp</b>				
<b>Subgroup : None</b>				
301000.000	Capital Stock	(65,940.00)	(65,940.00)	
308000.000	Retained Earnings	(1,577,677.00)	(1,577,677.00)	
308100.000	Retained Earnings S-Corp	(2,572,988.00)	(2,290,074.00)	#REF!
<b>Subtotal : None</b>		<u>(4,216,605.00)</u>	<u>(3,933,691.00)</u>	
<b>Total [S6L8C.1C1]</b>	<b>Owners Equity Balance Prior Year-Cor</b>	<u>(4,216,605.00)</u>	<u>(3,933,691.00)</u>	
<b>Group : [S2L1.1C1] Private Pay</b>				
<b>Subgroup : None</b>				
410100.000	Private - Room And Board	(873,480.00)	(1,434,235.00)	
410850.000	Private - Lab	(52.00)	0.00	
410900.000	Private - Contractual Adj	23,143.00	33,575.00	
<b>Subtotal : None</b>		<u>(850,389.00)</u>	<u>(1,400,660.00)</u>	
<b>Total [S2L1.1C1]</b>	<b>Private Pay</b>	<u>(850,389.00)</u>	<u>(1,400,660.00)</u>	
<b>Group : [S2L1.2C1] Commerical Managed Care</b>				
<b>Subgroup : None</b>				
450100.000	Mgd Care Skilled - R & B	(1,033,513.00)	(564,772.00)	
450900.000	Mgd Care Sk - Contractual Adj	627,306.00	499,275.00	
<b>Subtotal : None</b>		<u>(406,207.00)</u>	<u>(65,497.00)</u>	
<b>Total [S2L1.2C1]</b>	<b>Commerical Managed Care</b>	<u>(406,207.00)</u>	<u>(65,497.00)</u>	
<b>Group : [S2L1.3C1] Commerical Non Managed Care</b>				
<b>Subgroup : None</b>				
450100.001	Non-Managed Care Skilled	0.00	(150,795.00)	
<b>Subtotal : None</b>		<u>0.00</u>	<u>(150,795.00)</u>	
<b>Total [S2L1.3C1]</b>	<b>Commerical Non Managed Care</b>	<u>0.00</u>	<u>(150,795.00)</u>	
<b>Group : [S2L1.4C1] Medicare-Fee-For-Service</b>				
<b>Subgroup : None</b>				
400100.000	Medicare A - Room And Board	(790,113.00)	(1,079,095.00)	
400900.000	Medicare A - Contractual Adj	(41,941.00)	(36,608.00)	
<b>Subtotal : None</b>		<u>(832,054.00)</u>	<u>(1,115,703.00)</u>	
<b>Total [S2L1.4C1]</b>	<b>Medicare-Fee-For-Service</b>	<u>(832,054.00)</u>	<u>(1,115,703.00)</u>	
<b>Group : [S2L1.5C1] Medicare Managed Care (Part C)</b>				
<b>Subgroup : None</b>				
450100.002	Medicare Managed Care	(731,173.00)	(437,915.00)	
<b>Subtotal : None</b>		<u>(731,173.00)</u>	<u>(437,915.00)</u>	
<b>Total [S2L1.5C1]</b>	<b>Medicare Managed Care (Part C)</b>	<u>(731,173.00)</u>	<u>(437,915.00)</u>	
<b>Group : [S2L1.6C1] MassHealth Fee-for-Service</b>				

<b>Subgroup : None</b>			
430100.000	Medicaid - Room And Board	(7,711,920.00)	(6,752,190.00)
430900.000	Medicaid - Contractual Adj	3,994,152.00	4,028,782.00
<b>Subtotal : None</b>		<b>(3,717,768.00)</b>	<b>(2,723,408.00)</b>
<b>Total [S2L1.6C1]</b>	<b>MassHealth Fee-for-Service</b>	<b>(3,717,768.00)</b>	<b>(2,723,408.00)</b>

<b>Group : [S2L1.8C1] Senior Care Options</b>			
<b>Subgroup : None</b>			
430100.001	MA Medicaid Managed	(3,162,513.00)	0.00
430100.002	SCO & Pace	0.00	(2,678,331.00)
<b>Subtotal : None</b>		<b>(3,162,513.00)</b>	<b>(2,678,331.00)</b>
<b>Total [S2L1.8C1]</b>	<b>Senior Care Options</b>	<b>(3,162,513.00)</b>	<b>(2,678,331.00)</b>

<b>Group : [S2L1.14C1] Veterans &amp; Other Public</b>			
<b>Subgroup : None</b>			
430100.004	VA and Other Public	(300,347.00)	(251,249.00)
<b>Subtotal : None</b>		<b>(300,347.00)</b>	<b>(251,249.00)</b>
<b>Total [S2L1.14C1]</b>	<b>Veterans &amp; Other Public</b>	<b>(300,347.00)</b>	<b>(251,249.00)</b>

<b>Group : [S2L1.2C2] Ancillary-Commerical Managed Care</b>			
<b>Subgroup : None</b>			
450200.000	Mgd Care Sk - Medical Supplies	(746.00)	(20.00)
450250.000	Mgd Care Skilled - Pharmacy	(130,681.00)	(104,586.00)
450300.000	Managed Care Skilled - Oxygen	(42.00)	(25.00)
450400.000	Mgd Care Sk - Physical Therapy	(150,655.00)	(115,906.00)
450450.000	Mgd Care Sk - OT	(157,936.00)	(110,657.00)
450500.000	Mgd Care Sk - ST	(30,990.00)	(12,400.00)
450700.000	Managed Care Skilled - X-Ray	(7,551.00)	(4,209.00)
450850.000	Managed Care Skilled - Lab	(19,479.00)	(21,013.00)
505200.000	Mgd Care B - Medical Supplies	(3,420.00)	(981.00)
505400.000	Mgd Care B - Physical Therapy	(13,856.00)	(11,321.00)
505450.000	Mgd Care B - OT	(10,296.00)	(8,962.00)
505500.000	Mgd Care B - Speech Therapy	(11,659.00)	(8,479.00)
505900.000	Mgd Care B - Contractual Adj	1,361.00	(1.00)
505999.000	Mgd Care B - Prior Year Adj	1,293.00	554.00
506400.000	Mgd Care B - OutPatient - PT	300.00	0.00
<b>Subtotal : None</b>		<b>(534,357.00)</b>	<b>(398,006.00)</b>
<b>Total [S2L1.2C2]</b>	<b>Ancillary-Commerical Managed Care</b>	<b>(534,357.00)</b>	<b>(398,006.00)</b>

<b>Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service</b>			
<b>Subgroup : None</b>			
400250.000	Medicare A - Pharmacy	(68,239.00)	(79,448.00)
400300.000	Medicare A - Oxygen	(28.00)	(99.00)
400400.000	Medicare A - Physical Therapy	(71,566.00)	(121,700.00)
400450.000	MCR A - Occupational Therapy	(77,125.00)	(105,638.00)
400500.000	Medicare A - Speech Therapy	(9,980.00)	(13,699.00)
400700.000	Medicare A - X-Ray	(5,501.00)	(5,632.00)
400850.000	Medicare A - Lab	(7,715.00)	(25,242.00)
500200.000	Medicare B - Medical Supplies	(1,591.00)	(1,231.00)
500400.000	Medicare B - Physical Therapy	(10,796.00)	(32,624.00)
500450.000	MCR B - Occupational Therapy	(9,070.00)	(14,995.00)
500500.000	Medicare B - Speech Therapy	(10,231.00)	(11,772.00)
500900.000	Medicare B - Contractual Adj	4,432.00	10,599.00
<b>Subtotal : None</b>		<b>(267,410.00)</b>	<b>(401,481.00)</b>
<b>Total [S2L1.4C2]</b>	<b>Ancillary-Medicare Fee-for-Service</b>	<b>(267,410.00)</b>	<b>(401,481.00)</b>

<b>Group : [S2L1.6C2] Ancillary-MassHealth Fee-for-Service</b>			
<b>Subgroup : None</b>			
430200.000	Medicaid - Medical Supplies	(2,037.00)	0.00
430250.000	Medicaid - Pharmacy	(64.00)	(875.00)
430300.000	Medicaid - Oxygen	(172.00)	0.00
430400.000	Medicaid - Physical Therapy	(115.00)	(79.00)
430450.000	Medicaid - OT	(1,448.00)	(135.00)
430500.000	Medicaid - Speech Therapy	(2,191.00)	0.00

430700.000	Medicaid - X-Ray	(468.00)	(69.00)
430850.000	Medicaid - Lab	(721.00)	(515.00)
<b>Subtotal : None</b>		<b>(7,216.00)</b>	<b>(1,673.00)</b>
<b>Total [S2L1.6C2]</b>	<b>Ancillary-MassHealth Fee-for-Service</b>	<b>(7,216.00)</b>	<b>(1,673.00)</b>

<b>Group : [S2L3.2C1]</b>	<b>Endowment &amp; Other Non Recoverable Revenue</b>		
<b>Subgroup : None</b>			
599080.001	COVID-19 Funding	(43,488.00)	(786,493.00)
<b>Subtotal : None</b>		<b>(43,488.00)</b>	<b>(786,493.00)</b>
<b>Total [S2L3.2C1]</b>	<b>Endowment &amp; Other Non Recoverabl</b>	<b>(43,488.00)</b>	<b>(786,493.00)</b>

<b>Group : [S2L3.6C1]</b>	<b>Prior Year Retroactive Revenue</b>		
<b>Subgroup : None</b>			
400999.000	Medicare A - Prior Year Adj	0.00	15.00
410999.000	Private - Prior Year Adj	(40,900.00)	(29,110.00)
430999.000	Medicaid - Prior Year Adj	(29,852.00)	22,875.00
450999.000	Mgd Care Sk - Prior Year Adj	(1,629.00)	840.00
500999.000	Medicare B - Prior Year Adj	116.00	(326.00)
<b>Subtotal : None</b>		<b>(72,265.00)</b>	<b>(5,706.00)</b>
<b>Total [S2L3.6C1]</b>	<b>Prior Year Retroactive Revenue</b>	<b>(72,265.00)</b>	<b>(5,706.00)</b>

<b>Group : [S2L3.7C1]</b>	<b>Interest Income</b>		
<b>Subgroup : None</b>			
599050.000	Interest Income	(10,786.00)	(2,494.00)
<b>Subtotal : None</b>		<b>(10,786.00)</b>	<b>(2,494.00)</b>
<b>Total [S2L3.7C1]</b>	<b>Interest Income</b>	<b>(10,786.00)</b>	<b>(2,494.00)</b>

<b>Group : [S2L3.9C1]</b>	<b>Administrative &amp; General Recoverable Income</b>		
<b>Subgroup : None</b>			
599080.000	Misc. Income	(1,172,728.00)	(28,804.00)
<b>Subtotal : None</b>		<b>(1,172,728.00)</b>	<b>(28,804.00)</b>
<b>Total [S2L3.9C1]</b>	<b>Administrative &amp; General Recoverable</b>	<b>(1,172,728.00)</b>	<b>(28,804.00)</b>

<b>Group : [S2L3.11C1]</b>	<b>Variable Recoverable Income</b>		
<b>Subgroup : None</b>			
599015.000	Cable/TV/Phone	(11,073.00)	(11,263.00)
599095.000	Discounts Earned	(34,837.00)	(31,110.00)
<b>Subtotal : None</b>		<b>(45,910.00)</b>	<b>(42,373.00)</b>
<b>Total [S2L3.11C1]</b>	<b>Variable Recoverable Income</b>	<b>(45,910.00)</b>	<b>(42,373.00)</b>

<b>Group : [S3L1.1C1]</b>	<b>Director of Nurses Salary</b>		
<b>Subgroup : None</b>			
670100.000	Wages - DON	135,477.00	130,590.00
670150.001	Wages - Vacation/Holiday/Sick Nursing /	869.00	2,037.00
<b>Subtotal : None</b>		<b>136,346.00</b>	<b>132,627.00</b>
<b>Total [S3L1.1C1]</b>	<b>Director of Nurses Salary</b>	<b>136,346.00</b>	<b>132,627.00</b>

<b>Group : [S3L1.7C1]</b>	<b>Registered Nurses Salaries</b>		
<b>Subgroup : None</b>			
630100.000	Wages - R.N.	419,862.00	385,669.00
630150.000	Wages - Vacation/Holiday/Sick	1,031.00	(4,023.00)
670110.000	Wages - ADON	87,006.00	92,861.00
<b>Subtotal : None</b>		<b>507,899.00</b>	<b>474,507.00</b>
<b>Total [S3L1.7C1]</b>	<b>Registered Nurses Salaries</b>	<b>507,899.00</b>	<b>474,507.00</b>

<b>Group : [S3L1.11C1]</b>	<b>Registered Nurses Purchased Service Tempory Agency Staff</b>		
<b>Subgroup : None</b>			
630310.000	Agency R.N.	88,382.00	42,316.00
<b>Subtotal : None</b>		<b>88,382.00</b>	<b>42,316.00</b>
<b>Total [S3L1.11C1]</b>	<b>Registered Nurses Purchased Service</b>	<b>88,382.00</b>	<b>42,316.00</b>

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<b>Group : [S3L1.12C1]</b>	<b>Licensed Practical Nurses Salary</b>		
<b>Subgroup : None</b>			
630110.000	Wages - L.P.N.	1,247,831.00	1,017,049.00

630110.001	Wages - Vacation/Holiday/Sick LPN	3,064.00	(14,429.00)
<b>Subtotal : None</b>		<b>1,250,895.00</b>	<b>1,002,620.00</b>
<b>Total [S3L1.12C1]</b>	<b>Licensed Practical Nurses Salary</b>	<b>1,250,895.00</b>	<b>1,002,620.00</b>

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

**Subgroup : None**

630320.000	Agency L.P.N.	357,452.00	302,820.00
<b>Subtotal : None</b>		<b>357,452.00</b>	<b>302,820.00</b>
<b>Total [S3L1.16C1]</b>	<b>Licensed Practical Nurses Purchased</b>	<b>357,452.00</b>	<b>302,820.00</b>

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

**Subgroup : None**

630120.000	Wages - Aides	1,299,063.00	1,111,187.00
630120.001	Wages - Vacation/Holiday/Sick CNAs	3,190.00	(15,765.00)
<b>Subtotal : None</b>		<b>1,302,253.00</b>	<b>1,095,422.00</b>
<b>Total [S3L1.17C1]</b>	<b>Certified Nurses Aides Salaries</b>	<b>1,302,253.00</b>	<b>1,095,422.00</b>

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

**Subgroup : None**

630330.000	Agency Aides	1,256,266.00	644,832.00
<b>Subtotal : None</b>		<b>1,256,266.00</b>	<b>644,832.00</b>
<b>Total [S3L1.21C1]</b>	<b>Certified Nurses Aides Purchased Ser</b>	<b>1,256,266.00</b>	<b>644,832.00</b>

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**Group : [S3L2.1C1] Administration Salaries**

**Subgroup : [S3L2.1C1] Administrator Salaries**

730100.000	Wages - Administrator	151,808.00	131,215.00
730150.000	Wages - Vacation/Holiday/Sick	354.00	65.00
<b>Subtotal [S3L2.1C1A] Administrator Salaries</b>		<b>152,162.00</b>	<b>131,280.00</b>
<b>Total [S3L2.1C1]</b>	<b>Administration Salaries</b>	<b>152,162.00</b>	<b>131,280.00</b>

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

**Subgroup : None**

730110.000	Wages - Clerical	97,192.00	106,359.00
730150.001	Wages - Vacation/Holiday/Sick - Clerical	226.00	52.00
<b>Subtotal : None</b>		<b>97,418.00</b>	<b>106,411.00</b>
<b>Total [S3L2.7C1]</b>	<b>Clerical Staff Salaries</b>	<b>97,418.00</b>	<b>106,411.00</b>

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

**Subgroup : None**

730450.000	Bookkeeping Fees	23,944.00	22,831.00
<b>Subtotal : None</b>		<b>23,944.00</b>	<b>22,831.00</b>
<b>Total [S3L2.11C1]</b>	<b>Electronic Data Processing, Payroll &amp;</b>	<b>23,944.00</b>	<b>22,831.00</b>

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

**Subgroup : None**

670600.000	Supplies (Non-Medical)	192.00	63.00
730520.000	Computer Supplies & Service	86,384.00	64,738.00
730670.000	Office Supplies	8,323.00	9,725.00
730740.000	Copier Equipment	11,669.00	11,879.00
730860.000	Postage	440.00	743.00
730910.000	Service Charges - Bank	3,084.00	3,029.00
<b>Subtotal : None</b>		<b>110,092.00</b>	<b>90,177.00</b>
<b>Total [S3L2.12C1]</b>	<b>Office Supplies</b>	<b>110,092.00</b>	<b>90,177.00</b>

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

**Subgroup : None**

610500.000	Telephone/Cable	12,739.00	12,742.00
670500.000	Telephone	3,031.00	3,183.00
720500.000	Telephone	1,194.00	742.00
730500.000	Telephone	26,967.00	25,324.00
<b>Subtotal : None</b>		<b>43,931.00</b>	<b>41,991.00</b>
<b>Total [S3L2.13C1]</b>	<b>Telecommunications (e.g. Internet &amp; P</b>	<b>43,931.00</b>	<b>41,991.00</b>

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

**Subgroup : None**

610820.000	Travel, Sem, Conv & Mtg	0.00	71.00
610821.000	Meals & Entertainment	0.00	71.00
670820.000	Travel, Sem, Conv & Mtg	3,407.00	466.00
670840.000	Mileage Reimbursement	388.00	0.00
690820.000	Travel, Sem, Conv & Mtg	46.00	192.00
720820.000	Travel, Sem, Conv & Mtg	287.00	301.00
730820.000	Travel, Sem, Conv & Mtg	4,511.00	2,431.00
730821.000	Meals & Entertainment	340.00	766.00
730840.000	Mileage Reimbursement	109.00	42.00
<b>Subtotal : None</b>		<b>9,088.00</b>	<b>4,340.00</b>
<b>Total [S3L2.15C1]</b>	<b>Travel, Conventions &amp; Meetings</b>	<b>9,088.00</b>	<b>4,340.00</b>

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

**Subgroup : None**

610810.000	Dues & Subscriptions	431.00	600.00
690810.000	Dues & Subscriptions	590.00	0.00
730810.000	Licenses, Dues & Subscriptions	19,877.00	19,848.00
<b>Subtotal : None</b>		<b>20,898.00</b>	<b>20,448.00</b>
<b>Total [S3L2.17C1]</b>	<b>Licenses &amp; Dues: Patient Care Related</b>	<b>20,898.00</b>	<b>20,448.00</b>

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

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

730830.000	Education - Admin	0.00	5,099.00
<b>Subtotal [S3L2.18C1]</b>	<b>Administration Education / Training</b>	<b>0.00</b>	<b>5,099.00</b>

**Subgroup : None**

<b>Subtotal : None</b>		<b>0.00</b>	<b>0.00</b>
<b>Total [S3L2.18C1]</b>	<b>Continuing Professional Education / Training</b>	<b>0.00</b>	<b>5,099.00</b>

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

**Subgroup : None**

730440.000	Accounting Fees	50,464.00	46,805.00
<b>Subtotal : None</b>		<b>50,464.00</b>	<b>46,805.00</b>
<b>Total [S3L2.19C1]</b>	<b>Accounting Services (not related to Appeals)</b>	<b>50,464.00</b>	<b>46,805.00</b>

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

**Subgroup : None**

730530.001	Malpractice	74,567.00	71,106.00
<b>Subtotal : None</b>		<b>74,567.00</b>	<b>71,106.00</b>
<b>Total [S3L2.20C1]</b>	<b>Insurance: Malpractice &amp; General Liability</b>	<b>74,567.00</b>	<b>71,106.00</b>

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

**Subgroup : None**

610880.000	Miscellaneous	13.00	0.00
630880.000	Miscellaneous	0.00	60.00
670850.000	Purchased Services	12,062.00	5,988.00
690880.000	Miscellaneous	0.00	95.00
720880.000	Miscellaneous	277.00	225.00
730460.000	Professional Services	34,247.00	19,441.00
730465.000	Joint Commission Expenses	2,780.00	2,780.00
730510.000	Reimb For Resident Items	67.00	1,229.00
730580.000	Taxes - Other	110.00	110.00
730600.000	Taxes - Sales & Use	0.00	54.00
730850.000	Purchased Services	0.00	750.00
730870.000	Credit Card Fee	1,996.00	3,293.00
730880.000	Miscellaneous	(29.00)	365.00
<b>Subtotal : None</b>		<b>51,523.00</b>	<b>34,390.00</b>
<b>Total [S3L2.22C1]</b>	<b>Other A &amp; G Expenses</b>	<b>51,523.00</b>	<b>34,390.00</b>

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

**Subgroup : None**

630810.000	Dues & Subscriptions	0.00	339.00
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670810.000	Dues and Subscriptions	0.00	326.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>665.00</b>
<b>Total [S3L2B.2C1]</b>	<b>Licenses &amp; Dues Not Patient Related t</b>	<b>0.00</b>	<b>665.00</b>

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

**Subgroup : None**

730430.000	Legal Fees	3,753.00	6,797.00
<b>Subtotal : None</b>		<b>3,753.00</b>	<b>6,797.00</b>
<b>Total [S3L2B.6C1]</b>	<b>Legal: Other</b>	<b>3,753.00</b>	<b>6,797.00</b>

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

**Subgroup : None**

730400.000	Management Fees	1,040,088.00	783,032.00
<b>Subtotal : None</b>		<b>1,040,088.00</b>	<b>783,032.00</b>
<b>Total [S3L2B.8C1]</b>	<b>Management Company Fees</b>	<b>1,040,088.00</b>	<b>783,032.00</b>

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

**Subgroup : None**

730620.000	Finance Charges	2,145.00	951.00
730650.000	Fines & Penalties	45,157.00	0.00
<b>Subtotal : None</b>		<b>47,302.00</b>	<b>951.00</b>
<b>Total [S3L2B.11C1]</b>	<b>Fines, Late Fees, Penalties including I</b>	<b>47,302.00</b>	<b>951.00</b>

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

**Subgroup : None**

730540.000	Bad Debt Expense	44,212.00	46,658.00
<b>Subtotal : None</b>		<b>44,212.00</b>	<b>46,658.00</b>
<b>Total [S3L2B.14C1]</b>	<b>Bad Debt Expenses</b>	<b>44,212.00</b>	<b>46,658.00</b>

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

**Subgroup : None**

730565.000	User Fees	733,918.00	610,620.00
<b>Subtotal : None</b>		<b>733,918.00</b>	<b>610,620.00</b>
<b>Total [S3L2B.15C1]</b>	<b>User Fee Assessment</b>	<b>733,918.00</b>	<b>610,620.00</b>

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

**Subgroup : None**

670130.000	Wages-Inservice/Staff Dev	77,121.00	77,873.00
670150.000	Wages - Vacation/Holiday/Sick	1,053.00	1,215.00
<b>Subtotal : None</b>		<b>78,174.00</b>	<b>79,088.00</b>
<b>Total [S3L3.1C1]</b>	<b>Staff Development Coordinator Salarie</b>	<b>78,174.00</b>	<b>79,088.00</b>

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

**Subgroup : None**

720110.000	Wages - Regular-Plant	120,862.00	114,121.00
720150.000	Wages-Vac/Hol/Sick-Plant	(917.00)	(322.00)
<b>Subtotal : None</b>		<b>119,945.00</b>	<b>113,799.00</b>
<b>Total [S3L3.5C1]</b>	<b>Plant Operations: Salaires</b>	<b>119,945.00</b>	<b>113,799.00</b>

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

**Subgroup : None**

720540.000	Trash Removal	27,111.00	27,809.00
720550.000	Medical Waste Removal	461.00	785.00
720690.000	Grounds Maintenance	13,379.00	12,241.00
720695.000	Grounds Landscaping	11,524.00	13,236.00
720850.000	Purchased Services	22,044.00	11,735.00
<b>Subtotal : None</b>		<b>74,519.00</b>	<b>65,806.00</b>
<b>Total [S3L3.8C1]</b>	<b>Plant Operations: Purchased Service</b>	<b>74,519.00</b>	<b>65,806.00</b>

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

**Subgroup : None**

670720.000	Small Equipment Purchased	8,247.00	218.00
690720.000	Small Equipment Purchase	3,133.00	243.00
700720.000	Small Equipment Purchase	556.00	94.00



710660.000	Chemicals	2,835.00	0.00
720400.000	Uniform Expense	0.00	100.00
720670.000	Supplies	11,701.00	10,633.00
720720.000	Small Equipment Purchase	2,935.00	1,926.00
720725.000	Small Furnishings Purchase	876.00	104.00
<b>Subtotal : None</b>		<b>30,283.00</b>	<b>13,318.00</b>
<b>Total [S3L3.9C1]</b>	<b>Plant Operations: Supplies &amp; Expense</b>	<b>30,283.00</b>	<b>13,318.00</b>

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

<b>Subgroup : None</b>			
720510.000	Gas	25,678.00	27,092.00
720520.000	Electricity	114,398.00	117,862.00
720530.000	Water/Sewer	40,613.00	46,223.00
720532.000	Fuel	270.00	902.00
<b>Subtotal : None</b>		<b>180,959.00</b>	<b>192,079.00</b>
<b>Total [S3L3.10C1]</b>	<b>Plant Operatins: Utilities</b>	<b>180,959.00</b>	<b>192,079.00</b>

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

<b>Subgroup : None</b>			
670730.000	Equipment Repair & Maintenance	3,351.00	6,181.00
690730.000	Equipment Repair & Maintenance	5,947.00	5,035.00
700730.000	Equipment Repair & Maintenance	4,737.00	3,515.00
710730.000	Equipment Repair & Maintenance	24.00	61.00
720660.000	Building Repair & Maintenance	12,472.00	10,766.00
720730.000	Repair & Maintenance	5,939.00	7,238.00
730730.000	Repair & Maintenance	194.00	370.00
<b>Subtotal : None</b>		<b>32,664.00</b>	<b>33,166.00</b>
<b>Total [S3L3.11C1]</b>	<b>Plant Operatins: Repairs</b>	<b>32,664.00</b>	<b>33,166.00</b>

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

<b>Subgroup : None</b>			
690110.001	Wages - Dietician	35,440.00	45,689.00
690150.001	Wages - Vac/Hol/Sick - Dietician	224.00	(28.00)
<b>Subtotal : None</b>		<b>35,664.00</b>	<b>45,661.00</b>
<b>Total [S3L3.13C1]</b>	<b>Dietician: Salaries</b>	<b>35,664.00</b>	<b>45,661.00</b>

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

<b>Subgroup : None</b>			
690110.000	Wages - Regular-Diet	460,588.00	407,536.00
690150.000	Wages-Vac/Hol/Sick-Diet	2,915.00	(247.00)
<b>Subtotal : None</b>		<b>463,503.00</b>	<b>407,289.00</b>
<b>Total [S3L3.18C1]</b>	<b>Dietary: Salaries</b>	<b>463,503.00</b>	<b>407,289.00</b>

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

<b>Subgroup : None</b>			
690680.000	Food Supplements	19,680.00	15,743.00
690690.000	Raw Food	275,484.00	248,382.00
690695.000	Raw Food - Special Events	3,703.00	2,495.00
<b>Subtotal : None</b>		<b>298,867.00</b>	<b>266,620.00</b>
<b>Total [S3L3.21C1]</b>	<b>Dietary: Food</b>	<b>298,867.00</b>	<b>266,620.00</b>

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

<b>Subgroup : None</b>			
690850.000	Purchased Services	0.00	500.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>500.00</b>
<b>Total [S3L3.22C1]</b>	<b>Dietary: Purchased Service</b>	<b>0.00</b>	<b>500.00</b>

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

<b>Subgroup : None</b>			
690670.000	Supplies (Non-Food)	19,334.00	17,082.00
<b>Subtotal : None</b>		<b>19,334.00</b>	<b>17,082.00</b>
<b>Total [S3L3.23C1]</b>	<b>Dietary: Supplies &amp; Expenses</b>	<b>19,334.00</b>	<b>17,082.00</b>

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

<b>Subgroup : [S3L3.24C Laundry Salaries</b>			
700110.000	Wages - Regular-Lndy.	132,982.00	117,759.00
700150.000	Wages-Vac/Hol/Sick-Lndy.	1,888.00	3,081.00
<b>Subtotal [S3L3.24C1E Laundry Salaries</b>		<b>134,870.00</b>	<b>120,840.00</b>
<b>Total [S3L3.24C1]</b>	<b>Housekeeping / Laundry: Salaries</b>	<b>134,870.00</b>	<b>120,840.00</b>

<b>Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service</b>			
<b>Subgroup : [S3L3.27C Housekeeping Purchased Service</b>			
710850.000	Purchased Services	230,116.00	220,487.00
<b>Subtotal [S3L3.27C1A Housekeeping Purchased Service</b>		<b>230,116.00</b>	<b>220,487.00</b>

<b>Subgroup : [S3L3.27C Laundry Purchased Service</b>			
700850.000	Purchased Services	350.00	846.00
<b>Subtotal [S3L3.27C1E Laundry Purchased Service</b>		<b>350.00</b>	<b>846.00</b>
<b>Total [S3L3.27C1]</b>	<b>Housekeeping / Laundry: Purchased :</b>	<b>230,466.00</b>	<b>221,333.00</b>

<b>Group : [S3L3.28C1] Housekeeping / Laundry: Supplies &amp; Expense</b>			
<b>Subgroup : [S3L3.28C Housekeeping Supplies &amp; Expenses</b>			
710670.000	Supplies	1,986.00	866.00
710690.000	Paper/Plastic	28,257.00	22,523.00
<b>Subtotal [S3L3.28C1A Housekeeping Supplies &amp; Expenses</b>		<b>30,243.00</b>	<b>23,389.00</b>

<b>Subgroup : [S3L3.28C Laundry Supplies &amp; Expense</b>			
700660.000	Chemicals	9,498.00	7,586.00
700670.000	Supplies	1,337.00	271.00
<b>Subtotal [S3L3.28C1E Laundry Supplies &amp; Expense</b>		<b>10,835.00</b>	<b>7,857.00</b>

<b>Subgroup : None</b>			
<b>Subtotal : None</b>		<b>0.00</b>	<b>0.00</b>
<b>Total [S3L3.28C1]</b>	<b>Housekeeping / Laundry: Supplies &amp; Expense</b>	<b>41,078.00</b>	<b>31,246.00</b>

<b>Group : [S3L3.29C1] Housekeeping / Laundry: Linen &amp; Bedding</b>			
<b>Subgroup : None</b>			
700690.000	Linen & Bedding	16,924.00	19,544.00
<b>Subtotal : None</b>		<b>16,924.00</b>	<b>19,544.00</b>
<b>Total [S3L3.29C1]</b>	<b>Housekeeping / Laundry: Linen &amp; Bedding</b>	<b>16,924.00</b>	<b>19,544.00</b>

<b>Group : [S3L3.36C1] Unit Clerks &amp; Medical Records: Salaries</b>			
<b>Subgroup : None</b>			
640110.000	Wages - Regular-MR	25,135.00	24,235.00
640150.000	Wages-Vacation/Holiday/Sick-MR	631.00	(1,493.00)
<b>Subtotal : None</b>		<b>25,766.00</b>	<b>22,742.00</b>
<b>Total [S3L3.36C1]</b>	<b>Unit Clerks &amp; Medical Records: Salaries</b>	<b>25,766.00</b>	<b>22,742.00</b>

<b>Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries</b>			
<b>Subgroup : [S3L3.40C MMQ Salaries</b>			
670120.001	Wages - MMQ	41,508.00	42,578.00
670150.003	Wages - Vacation/Holiday/Sick - MDS	266.00	2,172.00
<b>Subtotal [S3L3.40C1A MMQ Salaries</b>		<b>41,774.00</b>	<b>44,750.00</b>

<b>Subgroup : [S3L3.40C MDS Salaries</b>			
670120.000	Wages - OBRA	124,306.00	3,449.00
670120.002	Wages - MDS	0.00	96,715.00
670150.002	Wages - Vacation/Holiday/Sick - OBRA	798.00	54.00
<b>Subtotal [S3L3.40C1E MDS Salaries</b>		<b>125,104.00</b>	<b>100,218.00</b>

<b>Total [S3L3.40C1]</b>	<b>Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries</b>	<b>166,878.00</b>	<b>144,968.00</b>
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<b>Group : [S3L3.48C1] Social Service Worker: Salaries</b>			
<b>Subgroup : None</b>			
620110.000	Wages - Regular-SS	100,379.00	112,106.00
620150.000	Wages-Vacation/Holiday/Sick-SS	(6,751.00)	1,588.00

<b>Subtotal : None</b>		<b>93,628.00</b>	<b>113,694.00</b>
<b>Total [S3L3.48C1]</b>	<b>Social Service Worker: Salaries</b>	<b>93,628.00</b>	<b>113,694.00</b>

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

<b>Subgroup : None</b>			
620850.000	Purchased Services	18,969.00	10,434.00
<b>Subtotal : None</b>		<b>18,969.00</b>	<b>10,434.00</b>
<b>Total [S3L3.51C1]</b>	<b>Social Service Worker: Purchased Ser</b>	<b>18,969.00</b>	<b>10,434.00</b>

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

<b>Subgroup : None</b>			
800950.000	Purchased Services	180,183.00	164,183.00
810950.000	Purchased Services	178,565.00	155,036.00
820950.000	Purchased Services	59,458.00	40,834.00
830950.000	Purchased Services - RT	0.00	4,062.00
840950.000	Purchased Services-Rehab Ext	0.00	405.00
<b>Subtotal : None</b>		<b>418,206.00</b>	<b>364,520.00</b>
<b>Total [S3L3.62C1]</b>	<b>Direct Restorative Therapy: Consultan</b>	<b>418,206.00</b>	<b>364,520.00</b>

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

<b>Subgroup : None</b>			
610110.000	Wages - Regular-Act	136,133.00	138,707.00
610150.000	Wages-Vac/Hol/Sick-Act	(844.00)	(2,679.00)
<b>Subtotal : None</b>		<b>135,289.00</b>	<b>136,028.00</b>
<b>Total [S3L3.64C1]</b>	<b>Recreational Therapy/Activities: Salar</b>	<b>135,289.00</b>	<b>136,028.00</b>

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

<b>Subgroup : None</b>			
610660.000	Entertainment	5,245.00	5,360.00
<b>Subtotal : None</b>		<b>5,245.00</b>	<b>5,360.00</b>
<b>Total [S3L3.67C1]</b>	<b>Recreational Therapy/Activities: Purc</b>	<b>5,245.00</b>	<b>5,360.00</b>

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

<b>Subgroup : None</b>			
610650.000	Supplies	1,776.00	1,809.00
<b>Subtotal : None</b>		<b>1,776.00</b>	<b>1,809.00</b>
<b>Total [S3L3.68C1]</b>	<b>Recreational Therapy/Activities: Supp</b>	<b>1,776.00</b>	<b>1,809.00</b>

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

<b>Subgroup : None</b>			
630138.000	Wages- Resident Care Assistant	7,974.00	11,409.00
630138.001	Wages - Vacation/Holiday/Sick - RCAs	20.00	(162.00)
<b>Subtotal : None</b>		<b>7,994.00</b>	<b>11,247.00</b>
<b>Total [S3L3.70C1]</b>	<b>Resident Care Assistant: Salaries</b>	<b>7,994.00</b>	<b>11,247.00</b>

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

<b>Subgroup : None</b>			
730750	Motor Vehicle Expense	2,972.00	2,542.00
730750.000	Motor Vehicle Expense	147.00	7.00
<b>Subtotal : None</b>		<b>3,119.00</b>	<b>2,549.00</b>
<b>Total [S3L3.78C1]</b>	<b>Travel: Motor Vehicle Expense</b>	<b>3,119.00</b>	<b>2,549.00</b>

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

<b>Subgroup : None</b>			
610830.000	Education	60.00	0.00
630830.000	Education	1,545.00	0.00
630838.000	In House Education	600.00	1,200.00
670830.000	Education	4,092.00	3,552.00
690830.000	Education	845.00	0.00
<b>Subtotal : None</b>		<b>7,142.00</b>	<b>4,752.00</b>
<b>Total [S3L3.80C1]</b>	<b>Variable Job Related Education</b>	<b>7,142.00</b>	<b>4,752.00</b>

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

**Subgroup : None**

670855.000	Medical Director	21,600.00	21,600.00
<b>Subtotal : None</b>		<b>21,600.00</b>	<b>21,600.00</b>
<b>Total [S3L3.82C1]</b>	<b>Physician Services: Medical Director</b>	<b>21,600.00</b>	<b>21,600.00</b>

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

**Subgroup : None**

610890.000	Employee Physicals/CORI	100.00	5,400.00
620890.000	Employee Physicals/CORI	0.00	2,129.00
630890.000	Employee Phys./CORI-NA NonVent	2,896.00	61,227.00
640890.000	Employee Physicals/CORI	0.00	2,129.00
670890.000	Employee Physicals/CORI	151.00	5,349.00
690890.000	Employee Physicals/CORI	1,980.00	19,870.00
700890.000	Employee Physicals/CORI	0.00	4,284.00
720890.000	Employee Physicals/CORI	0.00	2,129.00
730890.000	Employee Physicals/CORI	0.00	3,475.00
<b>Subtotal : None</b>		<b>5,127.00</b>	<b>105,992.00</b>
<b>Total [S3L3.85C1]</b>	<b>Physician Services: Employee Physicals</b>	<b>5,127.00</b>	<b>105,992.00</b>

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

**Subgroup : None**

860660.000	Medical Supplies	12,011.00	8,838.00
860670.000	Pharmacy	212,065.00	161,608.00
860690.000	Oxygen	462.00	530.00
860700.000	Enteral Therapy	1,344.00	1,713.00
860710.000	X-Ray	15,336.00	12,577.00
860720.000	Ambulance	72,222.00	24,184.00
860730.000	Lab	41,283.00	32,052.00
<b>Subtotal : None</b>		<b>354,723.00</b>	<b>241,502.00</b>
<b>Total [S3L3.87C1]</b>	<b>Legend Drugs</b>	<b>354,723.00</b>	<b>241,502.00</b>

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

**Subgroup : None**

620650.000	Supplies	44.00	0.00
630600.000	Supplies	265,547.00	236,817.00
630690.000	House Oxygen	10,713.00	10,825.00
800670.000	Supplies	892.00	1,491.00
810670.000	Supplies	673.00	1,004.00
820670.000	Supplies	58.00	0.00
<b>Subtotal : None</b>		<b>277,927.00</b>	<b>250,137.00</b>
<b>Total [S3L3.89C1]</b>	<b>House Supplies Not Resold</b>	<b>277,927.00</b>	<b>250,137.00</b>

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

**Subgroup : None**

850050.000	Pharmacy Consultant	5,806.00	0.00
<b>Subtotal : None</b>		<b>5,806.00</b>	<b>0.00</b>
<b>Total [S3L3.92C1]</b>	<b>Pharmacy Consultant</b>	<b>5,806.00</b>	<b>0.00</b>

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

**Subgroup : [S3L4.1C1] Building Depreciation**

730550.000	Depreciation	79,668.00	79,668.00
<b>Subtotal [S3L4.1C1A] Building Depreciation</b>		<b>79,668.00</b>	<b>79,668.00</b>

**Subgroup : [S3L4.1C1] Improvements Depreciation**

730550.001	Depreciation Improvements	302,535.00	259,601.00
<b>Subtotal [S3L4.1C1B] Improvements Depreciation</b>		<b>302,535.00</b>	<b>259,601.00</b>

**Subgroup : [S3L4.1C1] Equipment Depreciation**

730550.002	Depreciation Equipment	28,126.00	36,652.00
<b>Subtotal [S3L4.1C1C] Equipment Depreciation</b>		<b>28,126.00</b>	<b>36,652.00</b>

<b>Total [S3L4.1C1]</b>	<b>Depreciaton</b>	<b>410,329.00</b>	<b>375,921.00</b>
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**Group : [S3L4.2C1] Long Term Interest Expense SNF-CR**

**Subgroup : None**

730555.000	Amortization	7,850.00	7,850.00
730760.000	Interest Expense	184,730.00	189,363.00
CLA-MIP	Mortgage insurance Premium	45,823.00	47,017.00
<b>Subtotal : None</b>		<b>238,403.00</b>	<b>244,230.00</b>
<b>Total [S3L4.2C1]</b>	<b>Long Term Interest Expense SNF-CR</b>	<b>238,403.00</b>	<b>244,230.00</b>

<b>Group : [S3L4.6C1]</b>	<b>Building Insurance Expense-SNF-CR</b>		
<b>Subgroup : None</b>			
730530.000	Insurance	32,363.00	42,013.00
<b>Subtotal : None</b>		<b>32,363.00</b>	<b>42,013.00</b>
<b>Total [S3L4.6C1]</b>	<b>Building Insurance Expense-SNF-CR</b>	<b>32,363.00</b>	<b>42,013.00</b>

<b>Group : [S3L4.8C1]</b>	<b>Real Estate Tax Expense-SNF-CR</b>		
<b>Subgroup : None</b>			
720450.000	Real Estate/Personal Prop Tax	81,165.00	94,577.00
<b>Subtotal : None</b>		<b>81,165.00</b>	<b>94,577.00</b>
<b>Total [S3L4.8C1]</b>	<b>Real Estate Tax Expense-SNF-CR</b>	<b>81,165.00</b>	<b>94,577.00</b>

<b>Group : [S3L4.12C1]</b>	<b>Other Fixed Cost Expense-SNF-CR</b>		
<b>Subgroup : None</b>			
630700.000	Equipment Rental-NAadm.NonVent	19,293.00	20,095.00
630705.000	Equipment Rental - NonAdm.VENT	0.00	106.00
700700.000	Equipment Rental	5,738.00	5,738.00
720700.000	Equipment Rental	55.00	0.00
730700.000	Equipment Rental	650.00	630.00
800700.000	Equipment Rental	11,435.00	10,482.00
<b>Subtotal : None</b>		<b>37,171.00</b>	<b>37,051.00</b>
<b>Total [S3L4.12C1]</b>	<b>Other Fixed Cost Expense-SNF-CR</b>	<b>37,171.00</b>	<b>37,051.00</b>

<b>Group : [CLA-53.01]</b>	<b>LA-Group Health/Life</b>		
<b>Subgroup : None</b>			
610370.000	Group Health Insurance-Act.	683.00	10,438.00
610380.000	Group Dental Insurance-Act	64.00	695.00
610390.000	Group Vision Insurance-Act	1.00	0.00
620370.000	Group Health Insurance-SS	6,606.00	5,028.00
630370.000	Group Health Ins.-NAadm NonVent	116,625.00	89,443.00
630375.000	Group Health Ins.-NonAdm.VENT	0.00	598.00
630380.000	Group Dental Ins.-NAadm NonVent	7,828.00	6,762.00
630390.000	Group Vision Ins.-NAadm.NonVent	174.00	55.00
640370.000	Group Health Insurance-MR	0.00	373.00
640380.000	Group Dental Insurance-MR	0.00	25.00
640390.000	Group Vision Insurance-MR	0.00	3.00
670370.000	Group Health Ins.-Adm.Nurse	5,833.00	2,610.00
670380.000	Group Dental Ins.-Adm.Nurse	414.00	260.00
670390.000	Group Vision Ins.-Adm.Nurse	38.00	(65.00)
690370.000	Group Health Insurance-Diet.	47,139.00	44,168.00
690380.000	Group Dental Insurance-Diet.	1,740.00	2,125.00
690390.000	Group Vision Insurance-Diet.	(16.00)	5.00
700370.000	Group Health Insurance-Lndy.	5,033.00	1,629.00
700380.000	Group Dental Insurance-Lndy.	276.00	0.00
700390.000	Group Vision Insurance-Lndy.	1.00	0.00
720370.000	Group Health Insurance-Plant	4,995.00	4,337.00
720380.000	Group Dental Insurance-Plant	273.00	271.00
730300.000	Group Life Insurance	2,347.00	1,858.00
730350.000	Disability Insurance	(50.00)	(550.00)
730370.000	Group Health Insurance-G&A	1,134.00	8,072.00
730380.000	Group Dental Insurance-G&A	345.00	684.00
730390.000	Group Vision Insurance-G&A	(18.00)	4.00
<b>Subtotal : None</b>		<b>201,465.00</b>	<b>178,828.00</b>
<b>Total [CLA-53.01]</b>	<b>LA-Group Health/Life</b>	<b>201,465.00</b>	<b>178,828.00</b>

<b>Group : [CLA-53.02]</b>	<b>LA-Employee Pensions</b>		
<b>Subgroup : None</b>			
610280.000	Pension Expense-Act	704.00	535.00

620280.000	Pension Expense-SS	1,013.00	1,122.00
630280.000	Pension Expense-NAdm. NonVent	21,337.00	20,935.00
640280.000	Pension Expense-MR	0.00	202.00
670280.000	Pension Expense-Adm.Nurse	2,908.00	2,664.00
690280.000	Pension Expense-Diet.	3,470.00	3,660.00
700280.000	Pension Expense-Lndy.	1,012.00	867.00
720280.000	Pension Expense-Plant	1,208.00	1,141.00
730280.000	Pension Expense-G&A	1,658.00	2,079.00
<b>Subtotal : None</b>		<b>33,310.00</b>	<b>33,205.00</b>
<b>Total [CLA-53.02]</b>	<b>LA-Employee Pensions</b>	<b>33,310.00</b>	<b>33,205.00</b>

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

**Subgroup : None**

610900.000	Employee Benefits	352.00	134.00
620900.000	Employee Benefits	81.00	66.00
630895.000	Employee Phys./CORI-NAdm.VENT	0.00	150.00
630900.000	Employee Benefits-NAdm NonVent	2,436.00	921.00
640900.000	Employee Benefits	4.00	4.00
670900.000	Employee Benefits	337.00	134.00
690900.000	Employee Benefits	2,955.00	439.00
700900.000	Employee Benefits	261.00	132.00
710900.000	Employee Benefits	18.00	0.00
720900.000	Employee Benefits	167.00	66.00
730900.000	Employee Benefits	1,977.00	3,363.00
<b>Subtotal : None</b>		<b>8,588.00</b>	<b>5,409.00</b>
<b>Total [CLA-53.03]</b>	<b>LA-Employee Benefits</b>	<b>8,588.00</b>	<b>5,409.00</b>

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

**Subgroup : None**

610200.000	Payroll Taxes-Act	11,988.00	11,576.00
620200.000	Payroll Taxes-SS	7,628.00	9,219.00
630200.000	Payroll Taxes-N.Adm. NonVent	244,275.00	211,735.00
640200.000	Payroll Taxes-MR	1,956.00	2,304.00
670200.000	Payroll Taxes-Adm.Nurse	38,782.00	37,293.00
690200.000	Payroll Taxes-Diet.	44,138.00	40,189.00
700200.000	Payroll Taxes-Lndy.	11,574.00	10,918.00
720200.000	Payroll Taxes-Plant	10,143.00	9,690.00
730200.000	Payroll Taxes-G&A	20,923.00	20,595.00
<b>Subtotal : None</b>		<b>391,407.00</b>	<b>353,519.00</b>
<b>Total [CLA-53.04]</b>	<b>LA-Payroll Taxes</b>	<b>391,407.00</b>	<b>353,519.00</b>

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

**Subgroup : None**

610535.000	Insurance - Workers Comp.-Act	2,684.00	1,833.00
620535.000	Insurance - Workers Comp.-SS	2,735.00	249.00
630535.000	Ins.-Work.Comp-NAdm.NonVent	59,887.00	47,383.00
640535.000	Insurance - Workers Comp-MR	7.00	13.00
670535.000	Insurance-Worker Comp-AdmNurse	2,343.00	227.00
690535.000	Insurance-Workers Comp.-Diet.	9,303.00	7,897.00
700535.000	Insurance-Workers Comp.-Lndy.	2,666.00	2,069.00
720535.000	Insurance -Workers Comp.-Plant	2,454.00	2,037.00
730535.000	Insurance - Workers Comp.	7,314.00	(2,236.00)
<b>Subtotal : None</b>		<b>89,393.00</b>	<b>59,472.00</b>
<b>Total [CLA-53.05]</b>	<b>LA-Workers Comp</b>	<b>89,393.00</b>	<b>59,472.00</b>

<b>NET (INCOME) LOSS</b>	<b>0.00</b>	<b>0.00</b>
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<b>Sum of Account Groups</b>	<b>0.00</b>	<b>0.00</b>
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