

Client: **A118345 - Oceanside Nursing & Rehabilitation**
Engagement: **MD 2023 - Oceanside Nursing & Rehabilitation**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB**

Account	Description	CARE PP-1 12/31/2022	IMPORT 12/31/2023	JE Ref #	CAIDJE 12/31/2023	CAID CP 12/31/2023
Group : [1] Balance Sheet						
Subgroup : None						
00-101500	Cash-Oceanside-Operating	273,298.01	22,645.66		0.00	22,645.66
00-101501	Cash-Oceanside-Operating	3,481.35	70,378.15		0.00	70,378.15
00-107010	Cash-Petty Cash-Resident	500.00	500.00		0.00	500.00
00-108000	Cash-Resident Trust	35,343.78	46,347.58		0.00	46,347.58
00-110100	A/R- Resident Related	905,197.72	1,110,897.21		0.00	1,110,897.21
00-110110	A/R-Deposit Clearing	(0.04)	(0.04)		0.00	(0.04)
00-110230	Refund Clearing	113.45	0.00		0.00	0.00
00-110990	Reserve for Bad Debt	(123,673.45)	(230,453.58)		0.00	(230,453.58)
00-111100	Third Party Receivable	0.00	(73,189.13)		0.00	(73,189.13)
00-112100	Other Receivable	25,000.00	1,192,205.87		0.00	1,192,205.87
00-112102	ACH Clearing	50,398.48	(0.01)		0.00	(0.01)
00-130100	Prepaid Expenses	11,395.39	7,270.22		0.00	7,270.22
00-130120	Prepaid Insurance	41,209.41	23,495.06		0.00	23,495.06
00-140000	Due From Opco Facilities	0.00	84,636.69		0.00	84,636.69
00-140095	Due From Opco to Propco	0.00	1,000.00		0.00	1,000.00
00-160130	PPE Building Improvement	6,155.17	32,360.67		0.00	32,360.67
00-160150	PPE Fixed Equipment	23,278.02	24,612.12		0.00	24,612.12
00-160160	PPE Moveable Equipment	56,121.84	80,545.87		0.00	80,545.87
00-161130	Accum Depr Building Improvemen	(1,163.95)	(4,235.43)		0.00	(4,235.43)
00-161150	Accum Depr Fixed Equipment	(775.92)	(3,303.80)		0.00	(3,303.80)
00-161160	Accum Depr Moveable Equipment	(11,878.19)	(24,010.59)		0.00	(24,010.59)
00-200100	Accounts Payable	(501,309.49)	(712,988.00)		0.00	(712,988.00)
00-205120	Accrued Expenses	(160,483.92)	(259,200.15)		0.00	(259,200.15)
00-210100	Accrued Payroll	0.00	(5,359.50)		0.00	(5,359.50)
00-210110	Accrued Payroll Taxes	0.00	(529.22)		0.00	(529.22)
00-210130	Accrued Benefits	(30,123.20)	(30,813.52)		0.00	(30,813.52)
00-215110	P/R Withholding-RetirementPlan	0.00	(3,599.50)		0.00	(3,599.50)
00-220100	Resident Trust Liability	(35,343.78)	(46,347.58)		0.00	(46,347.58)
00-260000	Due To Opco Facilities	(67,861.08)	(134,311.50)		0.00	(134,311.50)
00-260095	Due To Opco to Propco	(924,420.52)	(1,316,459.97)		0.00	(1,316,459.97)
00-270000	Line of Credit	0.00	(127,479.00)		0.00	(127,479.00)
00-270005	Other Current Liabilities	(9,750.00)	(0.01)		0.00	(0.01)
00-280110	Note Payable	(21,506.60)	(17,325.91)		0.00	(17,325.91)
00-400120	Retained Earnings	135,820.97	456,797.52		0.00	456,797.52
Subtotal : None		(320,976.55)	164,086.18		0.00	164,086.18
Total [1]	Balance Sheet	(320,976.55)	164,086.18		0.00	164,086.18

Group : [2] P & L						
Subgroup : None						
00-501100	Room & Board- Medicaid	(4,607,686.00)	(3,389,513.16)		0.00	(3,389,513.16)
00-501102	Room & Board-Medicaid-Add On	(9,200.00)	(69,650.00)		0.00	(69,650.00)
00-501109	R&B-Medicaid-Prior Period	116,436.00	(20,605.70)		0.00	(20,605.70)
00-501190	Room & Board-C/A-Medicaid	2,085,244.82	1,364,157.54		0.00	1,364,157.54
00-501199	R&B-C/A-Medicaid-Prior Period	(127,887.41)	23,640.63		0.00	23,640.63
00-501210	Pharmacy Rx-Medicaid	602.60	(892.56)		0.00	(892.56)
00-501220	Pharmacy-OTC-Medicaid	(306.22)	(165.09)		0.00	(165.09)
00-501270	P.T.-Medicaid	(3,050.00)	(450.00)		0.00	(450.00)
00-501280	O.T.-Medicaid	(3,250.00)	(200.00)		0.00	(200.00)
00-501290	S.T.-Medicaid	0.00	(200.00)		0.00	(200.00)
00-501310	Lab-Medicaid	0.00	(5.15)		0.00	(5.15)
00-501990	Ancillary C/A-Medicaid	6,003.62	1,912.80		0.00	1,912.80
00-501993	Bedhold-Medicaid	(34,384.00)	(22,614.00)		0.00	(22,614.00)
00-501994	Bedhold-C/A-Medicaid	27,652.00	18,008.47		0.00	18,008.47
00-501995	Leave-Medicaid	(1,158.00)	0.00		0.00	0.00
00-501996	Leave-C/A-Medicaid	917.55	0.00		0.00	0.00
00-502100	Room & Board-Medicare	(567,652.00)	(397,667.52)		0.00	(397,667.52)
00-502109	R&B-Medicare-Prior Period	80.83	(528.27)		0.00	(528.27)
00-502190	Room & Board -C/A-Medicare	(269,005.94)	(212,681.01)		0.00	(212,681.01)
00-502199	R&B-C/A-Medicare-Prior Period	(20,793.29)	(221.60)		0.00	(221.60)
00-502210	Pharmacy Rx-Medicare	(25,290.69)	(8,111.79)		0.00	(8,111.79)
00-502220	Pharmacy OTC-Medicare	(183.61)	(27.52)		0.00	(27.52)
00-502270	P.T.- Medicare	(220,350.00)	(132,750.00)		0.00	(132,750.00)
00-502280	O.T.-Medicare	(196,050.00)	(80,000.00)		0.00	(80,000.00)
00-502290	S.T.-Medicare	(47,750.00)	(33,000.00)		0.00	(33,000.00)
00-502310	Lab-Medicare	(3,603.57)	(1,589.34)		0.00	(1,589.34)
00-502320	Diagnostic-Testing-Medicare	(935.28)	(140.00)		0.00	(140.00)
00-502990	Ancillary C/A-Medicare	494,163.15	255,618.65		0.00	255,618.65
00-503100	Room & Board-Private	(552,443.00)	(349,279.50)		0.00	(349,279.50)
00-503109	R&B-Private-Prior Period	(135,186.00)	12,517.19		0.00	12,517.19
00-503190	Room & Board-C/A-Private	(52,607.13)	(5,069.10)		0.00	(5,069.10)

00-503199	R&B-C/A-Private-Prior Period	(1,190.00)	(2,695.25)	0.00	(2,695.25)
00-503210	Pharmacy Rx-Private	0.00	(40.39)	0.00	(40.39)
00-503220	Pharmacy OTC-Private	(25.84)	0.00	0.00	0.00
00-503310	Lab-Private	0.00	(34.18)	0.00	(34.18)
00-504100	Room&Board-Managed Care Levels	(212,130.00)	(101,411.33)	0.00	(101,411.33)
00-504109	R&B-Mang Care Levels-Prior Per	(10,089.00)	(3,376.38)	0.00	(3,376.38)
00-504190	Room&Board-C/A-Mangd Care Leve	50,734.00	10,156.00	0.00	10,156.00
00-504199	R&B-C/A/Managed Care Levels-Pr	(3,561.00)	0.00	0.00	0.00
00-504210	Pharmacy Rx-Managed Care Level	(16,294.66)	(7,898.55)	0.00	(7,898.55)
00-504220	Pharmacy OTC-Managed Care Leve	(27.23)	(35.31)	0.00	(35.31)
00-504270	P.T.-Managed Care Levels	(78,800.00)	(34,550.00)	0.00	(34,550.00)
00-504280	O.T.-Managed Care Levels	(66,250.00)	(22,750.00)	0.00	(22,750.00)
00-504290	S.T.-Managed Care Levels	(8,050.00)	(9,150.00)	0.00	(9,150.00)
00-504310	Lab-Managed Care Levels	(688.28)	(82.94)	0.00	(82.94)
00-504320	Diag Testing-Managed Care Leve	(138.00)	0.00	0.00	0.00
00-504990	Ancillary C/A-Mang Care Level	170,248.17	74,466.80	0.00	74,466.80
00-505100	Room&Board-Managed Care RUGS	(18,073.00)	0.00	0.00	0.00
00-505109	R&B-Manag Care RUGS-Prior Peri	13,903.00	0.00	0.00	0.00
00-505190	Room&Board-C/A-Mangd Care RUGS	(6,832.05)	0.00	0.00	0.00
00-505199	R&B-C/A-Managed Care RUGS-Prio	4,832.88	0.00	0.00	0.00
00-505210	Pharmacy Rx-Managed Care RUGS	(475.81)	0.00	0.00	0.00
00-505270	P.T.-Managed Care RUGS	(1,650.00)	0.00	0.00	0.00
00-505280	O.T.-Managed Care RUGS	(1,350.00)	0.00	0.00	0.00
00-505290	S.T.-Managed Care RUGS	(300.00)	(300.00)	0.00	(300.00)
00-505990	Ancillary C/A-Mangd Care RUGS	3,775.81	300.00	0.00	300.00
00-508100	Room & Board-Hospice	(14,175.00)	(4,397.20)	0.00	(4,397.20)
00-508109	R&B-Hospice-Prior Period	14,175.00	0.00	0.00	0.00
00-508190	Room & Board-C/A-Hospice	6,816.25	300.00	0.00	300.00
00-508199	R&B-C/A-Hospice-Prior Period	(6,816.25)	0.00	0.00	0.00
00-509100	Room & Board-VA	(642,946.00)	(101,144.00)	0.00	(101,144.00)
00-509109	R&B-VA-Prior Period	0.00	(1,544.00)	0.00	(1,544.00)
00-509190	Room & Board C/A-VA	127,624.25	24,472.82	0.00	24,472.82
00-509199	R&B-C/A-VA-Prior Period	(5,916.66)	(39.88)	0.00	(39.88)
00-509210	Pharmacy Rx-VA	(18,451.53)	(2,205.51)	0.00	(2,205.51)
00-509220	Pharmacy OTC-VA	(123.69)	(40.66)	0.00	(40.66)
00-509270	P.T.-VA	(38,250.00)	(150.00)	0.00	(150.00)
00-509280	O.T.-VA	(41,250.00)	(450.00)	0.00	(450.00)
00-509290	S.T.-VA	(9,150.00)	(300.00)	0.00	(300.00)
00-509310	Lab-VA	(961.20)	0.00	0.00	0.00
00-509990	Ancillary C/A-VA	108,186.42	3,146.17	0.00	3,146.17
00-512270	P.T.-Medicare B	(77,910.62)	(99,844.37)	0.00	(99,844.37)
00-512280	O.T.-Medicare B	(83,200.00)	(27,000.00)	0.00	(27,000.00)
00-512290	S.T.Medicare B	(16,050.00)	(18,950.00)	0.00	(18,950.00)
00-512990	Ancillary C/A-Medicare B	119,350.43	95,337.42	0.00	95,337.42
00-513270	P.T.-Managed Care B	(15,050.00)	(12,215.04)	0.00	(12,215.04)
00-513280	O.T.-Managed Care B	(1,800.00)	(3,250.00)	0.00	(3,250.00)
00-513290	S.T.-Managed Care B	(5,800.00)	(1,750.00)	0.00	(1,750.00)
00-513990	Ancillary C/A-Managed Care B	11,882.27	15,785.89	0.00	15,785.89
00-514100	Room&Board-Mang Care Medicaid	(166,672.00)	(241,694.90)	0.00	(241,694.90)
00-514190	Room&Board C/A-Man Care Medica	81,249.46	117,148.99	0.00	117,148.99
00-514199	R&B-C/A-MC-Medicaid-Prior Peri	(2,674.00)	0.00	0.00	0.00
00-514210	Pharmacy Rx-Mang Care Medicaid	(1,359.34)	(1,630.31)	0.00	(1,630.31)
00-514220	Pharmacy OTC-Mang Care Medica	0.00	(16.33)	0.00	(16.33)
00-514320	Diag Test-Mang Care Medicaid	(70.00)	0.00	0.00	0.00
00-514990	Ancillary C/A-Mang Care Medica	1,429.34	1,646.64	0.00	1,646.64
00-530100	Bed Tax	0.00	(0.08)	0.00	(0.08)
00-540100	Interest Income	(530.05)	(925.60)	0.00	(925.60)
00-540137	Vendor Refunds	(741.53)	121.25	0.00	121.25
00-540139	Other Resident Revenue	0.00	(2,152,287.58)	0.00	(2,152,287.58)
00-540140	Other Non Resident	(137,851.41)	0.00	0.00	0.00
10-600105	Nursing-Productive-Supervisor	75,421.32	79,193.70	0.00	79,193.70
10-600109	Nursing-Productive-RN	202,051.27	156,157.38	0.00	156,157.38
10-600111	Nursing-Productive-LPN	188,218.21	157,594.47	0.00	157,594.47
10-600113	Nursing-Productive-Aide	392,061.12	310,857.93	0.00	310,857.93
10-600114	Nursing-Productive-Sitter	13,531.54	0.00	0.00	0.00
10-600205	Nursing-Overtime-Supervisor	10,398.19	12,974.14	0.00	12,974.14
10-600209	Nursing-Overtime-RN	30,150.85	141,165.36	0.00	141,165.36
10-600211	Nursing-Overtime-LPN	23,874.30	27,320.92	0.00	27,320.92
10-600213	Nursing-Overtime-Aide	28,591.29	25,405.26	0.00	25,405.26
10-600305	Nursing-Non Productive-Supervisor	10,988.65	9,275.60	0.00	9,275.60
10-600309	Nursing-Non Productive-RN	28,494.64	20,989.47	0.00	20,989.47
10-600311	Nursing-Non Productive-LPN	45,021.26	23,423.26	0.00	23,423.26
10-600313	Nursing-Non Productive-Aide	48,382.19	51,290.67	0.00	51,290.67
10-600314	Nursing-Non Productive-Sitter	1,757.78	(8.55)	0.00	(8.55)
10-601100	Nursing-Payroll Taxes	96,258.48	77,729.20	0.00	77,729.20
10-602100	Nursing-Workers Comp	21,571.93	15,168.21	0.00	15,168.21
10-603100	Nursing-Health Insurance	55,322.57	56,764.80	0.00	56,764.80
10-605100	Nursing-Employee Relations	894.09	854.76	0.00	854.76
10-606100	Nursing-Recruiting	12,474.95	8,842.40	0.00	8,842.40
10-606110	Nursing-Pre-Employment Testing	1,993.00	2,826.62	0.00	2,826.62

10-607120	Nursing-Training/Inservices	0.00	1,680.00	0.00	1,680.00
10-610100	Nursing-Supplies-Office	121.27	77.56	0.00	77.56
10-610105	Nursing-Supplies-Dept Specific	34.58	129.12	0.00	129.12
10-610110	Nursing-Supplies-Minor Equipment	34.43	0.00	0.00	0.00
10-610220	Nursing-Licenses&Certification	970.00	380.00	0.00	380.00
10-650100	Nursing-Purchased Services	10,345.00	10,485.18	0.00	10,485.18
10-650110	Nursing-Purchased Services-Agency RN	88,448.69	186,194.32	0.00	186,194.32
10-650120	Nursing-Purchased Services-Agency LP	274,286.93	58,144.63	0.00	58,144.63
10-650130	Nursing-Purchased Services-Agency Aic	293,967.20	296,959.70	0.00	296,959.70
10-650180	Nursing-Medical Director	14,400.00	14,400.00	0.00	14,400.00
12-600101	Nursing Admin-Productive-Director	87,840.87	54,184.00	0.00	54,184.00
12-600103	Nursing Admin-Productive-Assist Directc	9,212.60	88,029.91	0.00	88,029.91
12-600116	Nursing Admin-Productive-VP of Clinical	21,684.29	0.00	0.00	0.00
12-600119	Nursing Admin-Productive-Assessment (	28,877.75	38,517.34	0.00	38,517.34
12-600123	Nursing Admin-Productive-Staff Develop	60,376.48	0.00	0.00	0.00
12-600124	Nursing Admin-Productive-Nurse Schedi	16,633.73	47,772.74	0.00	47,772.74
12-600127	Nursing Admin-Productive-Central Suppl	12,540.90	16,323.35	0.00	16,323.35
12-600179	Nursing Admin-Productive-Reg Allocatioi	28,918.10	71,350.32	0.00	71,350.32
12-600223	Nursing Admin-Overtime-Staff Developm	3,759.40	0.00	0.00	0.00
12-600224	Nursing Admin-Overtime-Nurse Scheduling	1,733.52	864.93	0.00	864.93
12-600301	Nursing Admin-Non Productive-Director	15,103.32	6,157.33	0.00	6,157.33
12-600303	Nursing Admin-Non Productive-Assist Di	2,069.68	16,096.64	0.00	16,096.64
12-600316	Nursing Admin-Non Productive-VP of Cli	1,035.71	0.00	0.00	0.00
12-600319	Nursing Admin-Non Productive-Assessmr	58.75	1,445.25	0.00	1,445.25
12-600323	Nursing Admin-Non Productive-Staff Dev	10,244.19	0.00	0.00	0.00
12-600324	Nursing Admin-Non Productive-Nurse Sc	844.53	3,551.74	0.00	3,551.74
12-600327	Nursing Admin-Non Productive-Central S	1,412.00	1,060.88	0.00	1,060.88
12-600379	Nursing Admin-Non Productive-Regional	37.50	304.88	0.00	304.88
12-601100	Nursing Admin-Payroll Taxes	20,021.10	22,038.81	0.00	22,038.81
12-602100	Nursing Admin-Workers Comp	4,449.24	5,348.49	0.00	5,348.49
12-603100	Nursing Admin-Health Insurance	11,612.61	15,215.22	0.00	15,215.22
12-610100	Nursing Admin-Supplies-Office	34.43	0.00	0.00	0.00
12-610105	Nursing Admin-Supplies-Dept Specific	34.43	0.00	0.00	0.00
12-610110	Nursing Admin-Supplies-Minor Equipmer	34.43	0.00	0.00	0.00
12-650100	Nursing Admin-Purchased Services	0.00	16,200.00	0.00	16,200.00
14-600101	Human Resources-Productive-Director	44,220.86	11,310.00	0.00	11,310.00
14-600201	Human Resources-Overtime-Director	873.00	288.00	0.00	288.00
14-600301	Human Resources-Non Productive-Direc	5,350.39	(1,386.60)	0.00	(1,386.60)
14-601100	Human Resources-Payroll Taxes	3,857.28	1,003.42	0.00	1,003.42
14-602100	Human Resources-Workers Comp	948.96	257.53	0.00	257.53
14-603100	Human Resources-Health Insurance	2,496.85	660.28	0.00	660.28
14-610100	Human Resources-Supplies-Office	34.43	0.00	0.00	0.00
14-610105	Human Resources-Supplies-Dept Specif	34.43	0.00	0.00	0.00
14-610110	Human Resources-Supplies-Minor Equip	34.43	0.00	0.00	0.00
16-600101	Admissions-Productive-Director	0.00	1,490.38	0.00	1,490.38
16-600179	Admissions-Productive-Reg Allocation	0.00	49,168.11	0.00	49,168.11
16-600301	Admissions-Non Productive-Director	1,700.00	0.00	0.00	0.00
16-600379	Admissions-Non Productive-Regional All	0.00	3,740.46	0.00	3,740.46
16-603100	Admissions-Health Insurance	0.00	387.48	0.00	387.48
16-610100	Admissions-Supplies-Office	34.43	0.00	0.00	0.00
16-610105	Admissions-Supplies-Dept Specific	34.43	0.00	0.00	0.00
16-610110	Admissions-Supplies-Minor Equipment	34.43	0.00	0.00	0.00
16-610260	Admissions-Marketing/Advertising	2,716.86	4,198.32	0.00	4,198.32
18-610100	Medical Records-Supplies-Office	34.43	0.00	0.00	0.00
18-610105	Medical Records-Supplies-Dept Specific	34.43	0.00	0.00	0.00
18-610110	Medical Records-Supplies-Minor Equipm	34.43	0.00	0.00	0.00
18-650100	Medical Records-Purchased Services	1,350.96	3,232.71	0.00	3,232.71
20-600101	Social Services-Productive-Director	46,229.50	57,544.14	0.00	57,544.14
20-600171	Social Services-Productive-Social Work	177.05	0.00	0.00	0.00
20-600201	Social Services-Overtime-Director	0.00	153.75	0.00	153.75
20-600301	Social Services-Non Productive-Director	3,013.08	5,366.41	0.00	5,366.41
20-600371	Social Services-Non Productive-Social V	2.56	0.00	0.00	0.00
20-601100	Social Services-Payroll Taxes	4,277.96	5,010.25	0.00	5,010.25
20-602100	Social Services-Workers Comp	947.11	1,213.41	0.00	1,213.41
20-603100	Social Services-Health Insurance	2,550.03	3,493.43	0.00	3,493.43
20-610100	Social Services-Supplies-Office	34.43	0.00	0.00	0.00
20-610105	Social Services-Supplies-Dept Specific	34.43	0.00	0.00	0.00
20-610110	Social Services-Supplies-Minor Equipme	34.43	0.00	0.00	0.00
20-620100	Social Services-Resident Items	390.05	509.65	0.00	509.65
20-650100	Social Services-Purchased Services	4,306.00	3,000.00	0.00	3,000.00
20-650170	Social Services-Geropsych	156.42	0.00	0.00	0.00
22-600101	Activities-Productive-Director	45,351.53	46,918.97	0.00	46,918.97
22-600113	Activities-Productive-Aide	224.43	9,444.57	0.00	9,444.57
22-600301	Activities-Non Productive-Director	3,536.62	6,288.53	0.00	6,288.53
22-600313	Activities-Non Productive-Aide	0.00	202.50	0.00	202.50
22-601100	Activities-Payroll Taxes	4,348.81	5,499.86	0.00	5,499.86
22-602100	Activities-Workers Comp	914.88	1,299.44	0.00	1,299.44
22-603100	Activities-Health Insurance	2,415.69	3,774.44	0.00	3,774.44
22-610100	Activities-Supplies-Office	34.43	0.00	0.00	0.00
22-610105	Activities-Supplies-Dept Specific	2,412.94	2,376.02	0.00	2,376.02

22-610110	Activities-Supplies-Minor Equipment	34.43	0.00	0.00	0.00
22-620105	Activities-Entertainment	875.00	950.00	0.00	950.00
22-650100	Activities-Purchased Services	1,126.09	0.00	0.00	0.00
24-610100	Physical Therapy-Supplies-Office	34.43	0.00	0.00	0.00
24-610105	Physical Therapy-Supplies-Dept Specific	651.10	83.56	0.00	83.56
24-610110	Physical Therapy-Supplies-Minor Equipm	151.02	0.00	0.00	0.00
24-650100	Physical Therapy-Purchased Services	79,429.77	58,406.37	0.00	58,406.37
26-610100	Occupational Therapy-Supplies-Office	34.43	0.00	0.00	0.00
26-610105	Occupational Therapy-Supplies-Dept Sp	34.43	0.00	0.00	0.00
26-610110	Occupational Therapy-Supplies-Minor Et	34.43	0.00	0.00	0.00
26-650100	Occupational Therapy-Purchased Servic	75,277.71	38,079.48	0.00	38,079.48
28-610100	Speech Therapy-Supplies-Office	34.43	0.00	0.00	0.00
28-610105	Speech Therapy-Supplies-Dept Specific	34.43	0.00	0.00	0.00
28-610110	Speech Therapy-Supplies-Minor Equipm	34.43	0.00	0.00	0.00
28-650100	Speech Therapy-Purchased Services	36,321.21	23,825.39	0.00	23,825.39
30-610100	Respiratory Therapy-Supplies-Office	34.43	0.00	0.00	0.00
30-610105	Respiratory Therapy-Supplies-Dept Spec	34.43	0.00	0.00	0.00
30-610110	Respiratory Therapy-Supplies-Minor Equ	34.43	0.00	0.00	0.00
30-650100	Respiratory Therapy-Purchased Service	0.00	265.65	0.00	265.65
32-610100	Other Ancillary Services-Supplies-Office	34.43	0.00	0.00	0.00
32-610105	Other Ancillary Services-Supplies-Dept S	(1,928.18)	(17,664.00)	0.00	(17,664.00)
32-610110	Other Ancillary Services-Supplies-Minor	2,202.67	16,095.53	0.00	16,095.53
32-620180	Other Ancillary Services-Other Medical E	921.41	373.12	0.00	373.12
32-630100	Other Ancillary Services-Enteral Therapy	47.62	491.44	0.00	491.44
32-630110	Other Ancillary Services-Lab	8,746.95	4,451.05	0.00	4,451.05
32-630120	Other Ancillary Services-Medical Supplie	22,002.12	16,700.81	0.00	16,700.81
32-630125	Other Ancillary Services-Incontinence	13,636.21	11,362.10	0.00	11,362.10
32-630130	Other Ancillary Services-Over The Coun	5,779.41	4,878.28	0.00	4,878.28
32-630140	Other Ancillary Services-Prescription Dr	55,006.07	51,401.05	0.00	51,401.05
32-630150	Other Ancillary Services-Oxygen	1,867.25	2,463.45	0.00	2,463.45
32-630160	Other Ancillary Services-Diagnostic Serv	1,567.03	732.00	0.00	732.00
32-630170	Other Ancillary Services-Equipment Ren	1,913.95	12,017.14	0.00	12,017.14
32-650190	Other Ancillary Services-Pharmacy Cons	6,357.70	10,249.49	0.00	10,249.49
33-608110	Transportation-Travel Allowance	0.00	60.00	0.00	60.00
33-610205	Transportation-Insurance-Vehicles	290.01	366.72	0.00	366.72
33-620120	Transportation-Transportation-Paratrans	4,204.16	36,300.68	0.00	36,300.68
33-640180	Transportation-Fuel/Gas	0.00	7,284.68	0.00	7,284.68
34-600101	Dietary-Productive-Director	41,934.24	53,404.99	0.00	53,404.99
34-600113	Dietary-Productive-Aide	58,076.91	69,944.10	0.00	69,944.10
34-600135	Dietary-Productive Cook	36,134.37	55,124.44	0.00	55,124.44
34-600201	Dietary-Overtime-Director	0.00	230.61	0.00	230.61
34-600213	Dietary-Overtime-Aide	1,345.85	422.63	0.00	422.63
34-600235	Dietary-Overtime-Cook	23,359.18	8,775.08	0.00	8,775.08
34-600301	Dietary-Non Productive-Director	2,920.40	3,236.48	0.00	3,236.48
34-600313	Dietary-Non Productive-Aide	1,764.56	2,949.84	0.00	2,949.84
34-600335	Dietary-Non Productive-Cook	2,631.72	4,938.16	0.00	4,938.16
34-601100	Dietary-Payroll Taxes	15,626.74	17,655.61	0.00	17,655.61
34-602100	Dietary-Workers Comp	3,269.76	3,929.54	0.00	3,929.54
34-603100	Dietary-Health Insurance	8,399.80	11,571.65	0.00	11,571.65
34-610100	Dietary-Supplies-Office	34.43	0.00	0.00	0.00
34-610105	Dietary-Supplies-Dept Specific	10,155.60	17,545.64	0.00	17,545.64
34-610110	Dietary-Supplies-Minor Equipment	331.19	1,874.54	0.00	1,874.54
34-610220	Dietary-Licenses&Certification	275.00	0.00	0.00	0.00
34-610240	Dietary-Equipment Rental	3,696.66	3,380.20	0.00	3,380.20
34-620140	Dietary-Food	78,316.60	50,587.62	0.00	50,587.62
34-620142	Dietary-Food-Dairy	18,916.84	12,856.51	0.00	12,856.51
34-620144	Dietary-Food-Bakery	6,823.09	5,530.99	0.00	5,530.99
34-620146	Dietary-Food-Meat	27,166.90	16,016.71	0.00	16,016.71
34-620150	Dietary-Supplements	2,550.67	2,008.23	0.00	2,008.23
34-620155	Dietary-Supplements-Nursing	2,610.91	34.70	0.00	34.70
34-640250	Dietary-Chemicals	2,450.47	1,823.88	0.00	1,823.88
34-650100	Dietary-Purchased Services	1,233.17	969.17	0.00	969.17
34-650160	Dietary-Consulting Fees	22,800.00	15,868.00	0.00	15,868.00
36-610100	Laundry-Supplies-Office	34.43	0.00	0.00	0.00
36-610105	Laundry-Supplies-Dept Specific	34.43	64.81	0.00	64.81
36-610110	Laundry-Supplies-Minor Equipment	34.43	0.00	0.00	0.00
36-610240	Laundry-Equipment Rental	0.00	60.00	0.00	60.00
36-640260	Laundry-Linens	1,716.76	4,697.87	0.00	4,697.87
36-650100	Laundry-Purchased Services	124,109.48	129,231.24	0.00	129,231.24
38-610100	Housekeeping-Supplies-Office	34.43	0.00	0.00	0.00
38-610105	Housekeeping-Supplies-Dept Specific	6,917.20	8,652.98	0.00	8,652.98
38-610110	Housekeeping-Supplies-Minor Equipmer	119.88	552.56	0.00	552.56
38-640250	Housekeeping-Chemicals	43.99	205.12	0.00	205.12
38-650100	Housekeeping-Purchased Services	186,164.23	181,009.04	0.00	181,009.04
40-600101	Maintenance-Productive-Director	66,510.63	51,788.63	0.00	51,788.63
40-600301	Maintenance-Non Productive-Director	8,974.10	2,618.13	0.00	2,618.13
40-601100	Maintenance-Payroll Taxes	6,336.82	4,899.96	0.00	4,899.96
40-602100	Maintenance-Workers Comp	1,431.40	1,125.43	0.00	1,125.43
40-603100	Maintenance-Health Insurance	3,751.22	3,168.77	0.00	3,168.77
40-610100	Maintenance-Supplies-Office	634.66	0.00	0.00	0.00

40-610105	Maintenance-Supplies-Dept Specific	4,076.17	6,998.73	0.00	6,998.73
40-610110	Maintenance-Supplies-Minor Equipment	5,924.20	4,886.82	0.00	4,886.82
40-610220	Maintenance-Licenses&Certification	0.00	50.00	0.00	50.00
40-610240	Maintenance-Equipment Rental	0.00	4,846.00	0.00	4,846.00
40-640130	Maintenance-Ground Maintenance	21,537.50	9,785.00	0.00	9,785.00
40-640140	Maintenance-Trash Removal	10,860.00	10,979.45	0.00	10,979.45
40-640160	Maintenance-Exterminating	1,026.00	1,062.00	0.00	1,062.00
40-640200	Maintenance-Repairs&Maintenance-Buil	13,701.35	18,797.80	0.00	18,797.80
40-640210	Maintenance-Repairs&Maintenance-Diet	5,775.33	4,322.19	0.00	4,322.19
40-640220	Maintenance-Repairs&Maintenance-Lau	1,550.00	350.00	0.00	350.00
40-640230	Maintenance-Repairs&Maintenance-Mec	888.80	1,052.00	0.00	1,052.00
40-640240	Maintenance-Repairs&Maintenance-Plurr	2,971.47	13,361.93	0.00	13,361.93
40-650100	Maintenance-Purchased Services	6,599.99	18,845.31	0.00	18,845.31
42-640100	Utilities-Electricity	103,472.58	84,919.88	0.00	84,919.88
42-640110	Utilities-Gas/Oil	34,512.41	14,356.12	0.00	14,356.12
42-640120	Utilities-Water/Sewer	82,036.40	45,056.03	0.00	45,056.03
44-600145	Administration-Productive-Administrator	103,666.25	118,295.97	0.00	118,295.97
44-600149	Administration-Productive-Bus Off Clek	38,304.00	46,960.00	0.00	46,960.00
44-600179	Administration-Productive-Reg Allocator	24,194.63	32,822.83	0.00	32,822.83
44-600345	Administration-Non Productive-Administr	10,378.58	20,683.91	0.00	20,683.91
44-600349	Administration-Non Productive Bus Off C	3,895.36	8,034.44	0.00	8,034.44
44-600379	Administration-Non Productive-Regional	1,142.86	0.00	0.00	0.00
44-601100	Administration-Payroll Taxes	13,928.09	16,019.59	0.00	16,019.59
44-602100	Administration-Workers Comp	2,935.20	3,542.22	0.00	3,542.22
44-603100	Administration-Health Insurance	7,827.97	10,738.98	0.00	10,738.98
44-605100	Administration-Employee Relations	5,488.42	2,180.88	0.00	2,180.88
44-606100	Administration-Recruiting	7,365.00	479.41	7.00	479.41
44-607120	Administration-Training/Inservices	200.00	0.00	0.00	0.00
44-608110	Administration-Travel Allowance	6,801.12	7,844.61	0.00	7,844.61
44-610100	Administration-Supplies-Office	7,390.70	5,893.64	0.00	5,893.64
44-610105	Administration-Supplies-Dept Specific	1,123.52	1,106.01	0.00	1,106.01
44-610110	Administration-Supplies-Minor Equipmen	34.43	977.89	0.00	977.89
44-610120	Administration-Postage	1,895.68	733.42	0.00	733.42
44-610130	Administration-Telephone	8,262.73	4,662.81	0.00	4,662.81
44-610135	Administration-Cable TV/Internet	23,378.32	29,315.64	0.00	29,315.64
44-610140	Administration-Payroll Services	6,395.95	6,000.50	0.00	6,000.50
44-610150	Administration-Accounting/Auditing	20,091.53	16,660.00	0.00	16,660.00
44-610160	Administration-Legal	1,588.82	5,518.47	0.00	5,518.47
44-610165	Administration-AR Attorney Fees	9,870.37	5,167.54	0.00	5,167.54
44-610170	Administration-Bank Service Charges	10,250.11	11,306.36	0.00	11,306.36
44-610180	Administration-Books/Dues/Subs/Meetin	7,640.38	9,145.65	0.00	9,145.65
44-610190	Administration-Insurance-Business	55,223.79	60,534.06	0.00	60,534.06
44-610195	Administration-Insurance Property	43,010.04	64,487.13	0.00	64,487.13
44-610200	Administration-Insurance-RT Surety	931.44	1,924.95	0.00	1,924.95
44-610210	Administration-Computer Maintenance	65,919.14	81,246.50	0.00	81,246.50
44-610220	Administration-Licenses&Certification	727.57	3,278.54	0.00	3,278.54
44-610230	Administration-Fines/Penalties/Settlemer	649.10	127.90	0.00	127.90
44-610240	Administration-Equipment Rental	400.02	1,830.23	0.00	1,830.23
44-650100	Administration-Purchased Services	34,749.81	31,706.15	0.00	31,706.15
44-650160	Administration-Consulting Fees	51,002.93	66,333.28	0.00	66,333.28
44-650167	Administration-Financial Services	123,400.00	139,800.00	0.00	139,800.00
99-603100	Other Expenses-Health Insurance	(0.01)	0.00	0.00	0.00
99-660100	Other Expenses-Bad Debt	102,942.77	111,175.67	0.00	111,175.67
99-680100	Other Expenses-Bed Tax Assessment	338,357.79	253,322.58	0.00	253,322.58
99-700100	Other Expenses-Rent	399,999.96	399,999.95	0.00	399,999.95
99-710100	Other Expenses-Depreciation	11,710.19	17,731.76	(3,071.48)	14,660.28
99-710101	Dep- Improvements	0.00	0.00	3,071.48	3,071.48
99-720010	Other Expenses-Other	0.00	116,344.47	0.00	116,344.47
99-720100	Other Expenses-Interest-Notes	766.79	1,337.55	0.00	1,337.55
99-720105	Other Expenses-Interest-LOC	5,808.02	11,236.62	0.00	11,236.62
99-720110	Other Expenses-LOC Fees	36.74	0.00	0.00	0.00
99-730110	Other Expenses-Taxes-Other	68.72	424.04	0.00	424.04
99-730120	Other Expenses-Taxes-Real Estate	23,042.67	22,985.00	0.00	22,985.00
Subtotal : None		320,976.55	(164,086.18)	0.00	(164,086.18)
Total [2]		320,976.55	(164,086.18)	0.00	(164,086.18)
P & L					
NET (INCOME) LOSS		0.00	0.00	0.00	0.00
Sum of Account Groups		0.00	0.00	0.00	0.00

Tickmarks

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Client: **A118345 - Oceanside Nursing & Rehabilitation**
Engagement: **MD 2023 - Oceanside Nursing & 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	FS PP-1 12/31/2022
Group : [S6L1.1C1] Cash and Cash Equivalents			
Subgroup : None			
00-101500	Cash-Oceanside-Operating	22,645.66	273,298.01
00-101501	Cash-Oceanside-Operating	70,378.15	3,481.35
00-107010	Cash-Petty Cash-Resident	500.00	500.00
Subtotal : None		93,523.81	277,279.36
Total [S6L1.1C1]	Cash and Cash Equivalents	93,523.81	277,279.36
Group : [S6L1.5C1] Payer Accounts Receivable			
Subgroup : [S6L1.5C1A] A/ R Self-Pay Patients (Private)			
00-110100	A/R- Resident Related	1,110,897.21	905,197.72
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		1,110,897.21	905,197.72
Total [S6L1.5C1]	Payer Accounts Receivable	1,110,897.21	905,197.72
Group : [S6L1.6C1] Less Reserve for Bad Debts			
Subgroup : None			
00-110990	Reserve for Bad Debt	(230,453.58)	(123,673.45)
Subtotal : None		(230,453.58)	(123,673.45)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(230,453.58)	(123,673.45)
Group : [S6L1.8C1] Receivable from Affiliates/Related Parties			
Subgroup : None			
00-140000	Due From Opco Facilities	84,636.69	0.00
00-140095	Due From Opco to Propco	1,000.00	0.00
Subtotal : None		85,636.69	0.00
Total [S6L1.8C1]	Receivable from Affiliates/Related Parties	85,636.69	0.00
Group : [S6L1.11C1] Other Receivables			
Subgroup : None			
00-110110	A/R-Deposit Clearing	(0.04)	(0.04)
00-111100	Third Party Receivable	(73,189.13)	0.00
00-112100	Other Receivable	1,192,205.87	25,000.00
Subtotal : None		1,119,016.70	24,999.96
Total [S6L1.11C1]	Other Receivables	1,119,016.70	24,999.96
Group : [S6L1.13C1] Prepaid Insurance			
Subgroup : None			
00-130120	Prepaid Insurance	23,495.06	41,209.41
Subtotal : None		23,495.06	41,209.41
Total [S6L1.13C1]	Prepaid Insurance	23,495.06	41,209.41
Group : [S6L1.15C1] Other Prepaid Expenses			
Subgroup : None			
00-130100	Prepaid Expenses	7,270.22	11,395.39
Subtotal : None		7,270.22	11,395.39
Total [S6L1.15C1]	Other Prepaid Expenses	7,270.22	11,395.39
Group : [S6L1.17C1] Other Current Assets			
Subgroup : None			
00-108000	Cash-Resident Trust	46,347.58	35,343.78
00-110230	Refund Clearing	0.00	113.45
00-112102	ACH Clearing	(0.01)	50,398.48
00-220100	Resident Trust Liability	(46,347.58)	(35,343.78)
Subtotal : None		(0.01)	50,511.93
Total [S6L1.17C1]	Other Current Assets	(0.01)	50,511.93
Group : [S6L2.3C1] Improvements - Cost			
Subgroup : [S6L2.3C1A] Building Improvements			
00-160130	PPE Building Improvement	32,360.67	6,155.17
Subtotal [S6L2.3C1A] Building Improvements		32,360.67	6,155.17
Subgroup : [S6L2.3C1A/D] Building Improvements			
00-161130	Accum Depr Building Improvemen	(4,235.43)	(1,163.95)
Subtotal [S6L2.3C1D] A/D Building Improvements		(4,235.43)	(1,163.95)
Total [S6L2.3C1]	Improvements - Cost	28,125.24	4,991.22
Group : [S6L2.4C1] Equipment			
Subgroup : [S6L2.4C1] Equipment Cost			

00-160150	PPE Fixed Equipment	24,612.12	23,278.02
00-160160	PPE Moveable Equipment	80,545.87	56,121.84
Subtotal [S6L2.4C1A] Equipment Cost		105,157.99	79,399.86
Subgroup : [S6L2.4C1] A/D Equipment			
00-161150	Accum Depr Fixed Equipment	(3,303.80)	(775.92)
00-161160	Accum Depr Moveable Equipment	(24,010.59)	(11,878.19)
Subtotal [S6L2.4C1b] A/D Equipment		(27,314.39)	(12,654.11)
Total [S6L2.4C1]	Equipment	77,843.60	66,745.75
Group : [S6L5.1C1] Trade Payable			
Subgroup : None			
00-200100	Accounts Payable	(712,988.00)	(501,309.49)
Subtotal : None		(712,988.00)	(501,309.49)
Total [S6L5.1C1]	Trade Payable	(712,988.00)	(501,309.49)
Group : [S6L5.2C1] Accrued Expenses			
Subgroup : None			
00-205120	Accrued Expenses	(259,200.15)	(160,483.92)
Subtotal : None		(259,200.15)	(160,483.92)
Total [S6L5.2C1]	Accrued Expenses	(259,200.15)	(160,483.92)
Group : [S6L5.6C1] Long Term Debt, Current Portion-Banks, Mortgages, Other			
Subgroup : [S6L5.6C1] Current LT Debt-Banks			
00-270000	Line of Credit	(127,479.00)	0.00
Subtotal [S6L5.6C1A] Current LT Debt-Banks		(127,479.00)	0.00
Subgroup : [S6L5.6C1] Current LT Debt- due One year on Loan			
00-280110	Note Payable	(17,325.91)	(21,506.60)
Subtotal [S6L5.6C1C] Current LT Debt- due One year on Loan		(17,325.91)	(21,506.60)
Total [S6L5.6C1]	Long Term Debt, Current Portion-Banks, Mortgages, Other	(144,804.91)	(21,506.60)
Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities			
Subgroup : [S6L5.7C1] Accrued Salaaaries			
00-210100	Accrued Payroll	(5,359.50)	0.00
Subtotal [S6L5.7C1A] Accrued Salaaaries		(5,359.50)	0.00
Subgroup : [S6L5.7C1] Accrued Pauroll Taxes Payable			
00-210110	Accrued Payroll Taxes	(529.22)	0.00
Subtotal [S6L5.7C1C] Accrued Pauroll Taxes Payable		(529.22)	0.00
Subgroup : [S6L5.7C1] Other Payroll Liabilities			
00-210130	Accrued Benefits	(30,813.52)	(30,123.20)
00-215110	P/R Withholding-RetirementPlan	(3,599.50)	0.00
Subtotal [S6L5.7C1D] Other Payroll Liabilities		(34,413.02)	(30,123.20)
Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	(40,301.74)	(30,123.20)
Group : [S6L5.10C1] Other Current Liabilities			
Subgroup : None			
00-270005	Other Current Liabilities	(0.01)	(9,750.00)
Subtotal : None		(0.01)	(9,750.00)
Total [S6L5.10C1]	Other Current Liabilities	(0.01)	(9,750.00)
Group : [S6L6.2C1] Due to Related Parties, Subsidiaries & Affilates			
Subgroup : None			
00-260000	Due To Opco Facilities	(134,311.50)	(67,861.08)
00-260095	Due To Opco to Propco	(1,316,459.97)	(924,420.52)
Subtotal : None		(1,450,771.47)	(992,281.60)
Total [S6L6.2C1]	Due to Related Parties, Subsidiaries & Affilates	(1,450,771.47)	(992,281.60)
Group : [S6L8B.4C1] Owners Equity Balance-Retained Earnings			
Subgroup : None			
00-400120	Retained Earnings	456,797.52	135,820.97
Subtotal : None		456,797.52	135,820.97
Total [S6L8B.4C1]	Owners Equity Balance-Retained Earnings	456,797.52	135,820.97
Group : [S2L1.1C1] Private Pay			
Subgroup : None			
00-503100	Room & Board-Private	(349,279.50)	(552,443.00)
00-503109	R&B-Private-Prior Period	12,517.19	(135,186.00)
00-503190	Room & Board-C/A-Private	(5,069.10)	(52,607.13)
Subtotal : None		(341,831.41)	(740,236.13)
Total [S2L1.1C1]	Private Pay	(341,831.41)	(740,236.13)
Group : [S2L1.4C1] Medicare-Fee-For-Service			

Subgroup : None			
00-502100	Room & Board-Medicare	(397,667.52)	(567,652.00)
00-502190	Room & Board -C/A-Medicare	(212,681.01)	(269,005.94)
00-502199	R&B-C/A-Medicare-Prior Period	(221.60)	(20,793.29)
Subtotal : None		(610,570.13)	(857,451.23)
Total [S2L1.4C1] Medicare-Fee-For-Service		(610,570.13)	(857,451.23)
Group : [S2L1.5C1] Medicare Managed Care (Part C)			
Subgroup : None			
00-504100	Room&Board-Managed Care Levels	(101,411.33)	(212,130.00)
00-504190	Room&Board-C/A-Mangd Care Leve	10,156.00	50,734.00
00-505100	Room&Board-Managed Care RUGS	0.00	(18,073.00)
00-505190	Room&Board-C/A-Mangd Care RUGS	0.00	(6,832.05)
00-505199	R&B-C/A-Managed Care RUGS-Prio	0.00	4,832.88
Subtotal : None		(91,255.33)	(181,468.17)
Total [S2L1.5C1] Medicare Managed Care (Part C)		(91,255.33)	(181,468.17)
Group : [S2L1.6C1] MassHealth Fee-for-Service			
Subgroup : None			
00-501100	Room & Board- Medicaid	(3,389,513.16)	(4,607,686.00)
00-501102	Room & Board-Medicaid-Add On	(69,650.00)	(9,200.00)
00-501109	R&B-Medicaid-Prior Period	(20,605.70)	116,436.00
00-501190	Room & Board-C/A-Medicaid	1,364,157.54	2,085,244.82
00-501199	R&B-C/A-Medicaid-Prior Period	23,640.63	(127,887.41)
00-501995	Leave-Medicaid	0.00	(1,158.00)
00-501996	Leave-C/A-Medicaid	0.00	917.55
20-650170	Social Services-Geropsych	0.00	156.42
Subtotal : None		(2,091,970.69)	(2,543,176.62)
Total [S2L1.6C1] MassHealth Fee-for-Service		(2,091,970.69)	(2,543,176.62)
Group : [S2L1.7C1] MassHealth Managed Care			
Subgroup : None			
00-514100	Room&Board-Mang Care Medicaid	(241,694.90)	(166,672.00)
00-514190	Room&Board C/A-Man Care Medica	117,148.99	81,249.46
Subtotal : None		(124,545.91)	(85,422.54)
Total [S2L1.7C1] MassHealth Managed Care		(124,545.91)	(85,422.54)
Group : [S2L1.14C1] Veterans & Other Public			
Subgroup : None			
00-508100	Room & Board-Hospice	(4,397.20)	(14,175.00)
00-508190	Room & Board-C/A-Hospice	300.00	6,816.25
00-509100	Room & Board-VA	(101,144.00)	(642,946.00)
00-509190	Room & Board C/A-VA	24,472.82	127,624.25
Subtotal : None		(80,768.38)	(522,680.50)
Total [S2L1.14C1] Veterans & Other Public		(80,768.38)	(522,680.50)
Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service			
Subgroup : None			
00-501210	Pharmacy Rx-Medicaid	(892.56)	602.60
00-501220	Pharmacy-OTC-Medicaid	(165.09)	(306.22)
00-501270	P.T.-Medicaid	(450.00)	(3,050.00)
00-501280	O.T.-Medicaid	(200.00)	(3,250.00)
00-501290	S.T.-Medicaid	(200.00)	0.00
00-501310	Lab-Medicaid	(5.15)	0.00
00-501990	Ancillary C/A-Medicaid	1,912.80	6,003.62
00-501993	Bedhold-Medicaid	(22,614.00)	(34,384.00)
00-501994	Bedhold-C/A-Medicaid	18,008.47	27,652.00
00-502210	Pharmacy Rx-Medicare	(8,111.79)	(25,290.69)
00-502220	Pharmacy OTC-Medicare	(27.52)	(183.61)
00-502270	P.T.- Medicare	(132,750.00)	(220,350.00)
00-502280	O.T.-Medicare	(80,000.00)	(196,050.00)
00-502290	S.T.-Medicare	(33,000.00)	(47,750.00)
00-502310	Lab-Medicare	(1,589.34)	(3,603.57)
00-502320	Diagnostic-Testing-Medicare	(140.00)	(935.28)
00-502990	Ancillary C/A-Medicare	255,618.65	494,163.15
00-503210	Pharmacy Rx-Private	(40.39)	0.00
00-503220	Pharmacy OTC-Private	0.00	(25.84)
00-503310	Lab-Private	(34.18)	0.00
00-504210	Pharmacy Rx-Managed Care Level	(7,898.55)	(16,294.66)
00-504220	Pharmacy OTC-Managed Care Leve	(35.31)	(27.23)
00-504270	P.T.-Managed Care Levels	(34,550.00)	(78,800.00)
00-504280	O.T.-Managed Care Levels	(22,750.00)	(66,250.00)
00-504290	S.T.-Managed Care Levels	(9,150.00)	(8,050.00)
00-504310	Lab-Managed Care Levels	(82.94)	(688.28)
00-504320	Diag Testing-Managed Care Leve	0.00	(138.00)
00-504990	Ancillary C/A-Mang Care Level	74,466.80	170,248.17
00-505210	Pharmacy Rx-Managed Care RUGS	0.00	(475.81)
00-505270	P.T.-Managed Care RUGS	0.00	(1,650.00)

00-505280	O.T.-Managed Care RUGS	0.00	(1,350.00)
00-505290	S.T.-Managed Care RUGS	(300.00)	(300.00)
00-505990	Ancillary C/A-Mangd Care RUGS	300.00	3,775.81
00-509210	Pharmacy Rx-VA	(2,205.51)	(18,451.53)
00-509220	Pharmacy OTC-VA	(40.66)	(123.69)
00-509270	P.T.-VA	(150.00)	(38,250.00)
00-509280	O.T.-VA	(450.00)	(41,250.00)
00-509290	S.T.-VA	(300.00)	(9,150.00)
00-509310	Lab-VA	0.00	(961.20)
00-509990	Ancillary C/A-VA	3,146.17	108,186.42
00-512270	P.T.-Medicare B	(99,844.37)	(77,910.62)
00-512280	O.T.-Medicare B	(27,000.00)	(83,200.00)
00-512290	S.T.Medicare B	(18,950.00)	(16,050.00)
00-512990	Ancillary C/A-Medicare B	95,337.42	119,350.43
00-513270	P.T.-Managed Care B	(12,215.04)	(15,050.00)
00-513280	O.T.-Managed Care B	(3,250.00)	(1,800.00)
00-513290	S.T.-Managed Care B	(1,750.00)	(5,800.00)
00-513990	Ancilary C/A-Managed Care B	15,785.89	11,882.27
00-514210	Pharmacy Rx-Mang Care Medicaid	(1,630.31)	(1,359.34)
00-514220	Pharmacy OTC-Mang Care Medicaid	(16.33)	0.00
00-514320	Diag Test-Mang Care Medicaid	0.00	(70.00)
00-514990	Ancilary C/A-Mang Care Medicaid	1,646.64	1,429.34
00-530100	Bed Tax	(0.08)	0.00
Subtotal : None		(56,566.28)	(75,335.76)
Total [S2L1.4C2] Ancillary-Medicare Fee-for-Service		(56,566.28)	(75,335.76)

Group : [S2L3.2C1] Endowment & Other Non Recoverable Revenue			
Subgroup : None			
00-540139	Other Resident Revenue	(2,152,287.58)	0.00
00-540140	Other Non Resident	0.00	(137,851.41)
Subtotal : None		(2,152,287.58)	(137,851.41)
Total [S2L3.2C1] Endowment & Other Non Recoverable Revenue		(2,152,287.58)	(137,851.41)

Group : [S2L3.6C1] Prior Year Retroactive Revenue			
Subgroup : None			
00-502109	R&B-Medicare-Prior Period	(528.27)	80.83
00-503199	R&B-C/A-Private-Prior Period	(2,695.25)	(1,190.00)
00-504109	R&B-Mang Care Levels-Prior Per	(3,376.38)	(10,089.00)
00-504199	R&B-C/A/Managed Care Levels-Pr	0.00	(3,561.00)
00-505109	R&B-Manag Care RUGS-Prior Peri	0.00	13,903.00
00-508109	R&B-Hospice-Prior Period	0.00	14,175.00
00-508199	R&B-C/A-Hospice-PRior Period	0.00	(6,816.25)
00-509109	R&B-VA-Prior Period	(1,544.00)	0.00
00-509199	R&B-C/A-VA-Prior Period	(39.88)	(5,916.66)
00-514199	R&B-C/A-MC-Medicaid-Prior Peri	0.00	(2,674.00)
Subtotal : None		(8,183.78)	(2,088.08)
Total [S2L3.6C1] Prior Year Retroactive Revenue		(8,183.78)	(2,088.08)

Group : [S2L3.7C1] Interest Income			
Subgroup : None			
00-540100	Interest Income	(925.60)	(530.05)
Subtotal : None		(925.60)	(530.05)
Total [S2L3.7C1] Interest Income		(925.60)	(530.05)

Group : [S3L1.1C1] Director of Nurses Salary			
Subgroup : None			
12-600101	Nursing Admin-Productive-Director	54,184.00	87,840.87
12-600301	Nursing Admin-Non Productive-Director	6,157.33	15,103.32
12-600379	Nursing Admin-Non Productive-Regional Allocation	304.88	37.50
Subtotal : None		60,646.21	102,981.69
Total [S3L1.1C1] Director of Nurses Salary		60,646.21	102,981.69

Group : [S3L1.7C1] Registered Nurses Salaries			
Subgroup : None			
10-600105	Nursing-Productive-Supervisor	79,193.70	75,421.32
10-600109	Nursing-Productive-RN	156,157.38	202,051.27
10-600114	Nursing-Productive-Sitter	0.00	13,531.54
10-600205	Nursing-Overtime-Supervisor	12,974.14	10,398.19
10-600209	Nursing-Overtime-RN	141,165.36	30,150.85
10-600305	Nursing-Non Productive-Supervisor	9,275.60	10,988.65
10-600309	Nursing-Non Productive-RN	20,989.47	28,494.64
10-600314	Nursing-Non Productive-Sitter	(8.55)	1,757.78
12-600103	Nursing Admin-Productive-Assist Director	88,029.91	9,212.60
12-600116	Nursing Admin-Productive-VP of Clinical	0.00	21,684.29
12-600179	Nursing Admin-Productive-Reg Allocation	71,350.32	28,918.10
12-600303	Nursing Admin-Non Productive-Assist Director	16,096.64	2,069.68
12-600316	Nursing Admin-Non Productive-VP of Clinical	0.00	1,035.71
Subtotal : None		595,223.97	435,714.62

Total [S3L1.7C1]	Registered Nurses Salaries	595,223.97	435,714.62
Group : [S3L1.11C1]	Registered Nurses Purchased Service Tempory Agency Staff		
Subgroup : None			
10-650110	Nursing-Purchased Services-Agency RN	186,194.32	88,448.69
Subtotal : None		186,194.32	88,448.69
Total [S3L1.11C1]	Registered Nurses Purchased Service Tempory Agency Staff	186,194.32	88,448.69
Group : [S3L1.12C1]	Licensed Practical Nurses Salary		
Subgroup : None			
10-600111	Nursing-Productive-LPN	157,594.47	188,218.21
10-600211	Nursing-Overtime-LPN	27,320.92	23,874.30
10-600311	Nursing-Non Productive-LPN	23,423.26	45,021.26
Subtotal : None		208,338.65	257,113.77
Total [S3L1.12C1]	Licensed Practical Nurses Salary	208,338.65	257,113.77
Group : [S3L1.16C1]	Licensed Practical Nurses Purchased Service Tempory Agency Staff		
Subgroup : None			
10-650120	Nursing-Purchased Services-Agency LPN	58,144.63	274,286.93
Subtotal : None		58,144.63	274,286.93
Total [S3L1.16C1]	Licensed Practical Nurses Purchased Service Tempory Agency	58,144.63	274,286.93
Group : [S3L1.17C1]	Certified Nurses Aides Salaries		
Subgroup : None			
10-600113	Nursing-Productive-Aide	310,857.93	392,061.12
10-600213	Nursing-Overtime-Aide	25,405.26	28,591.29
10-600313	Nursing-Non Productive-Aide	51,290.67	48,382.19
Subtotal : None		387,553.86	469,034.60
Total [S3L1.17C1]	Certified Nurses Aides Salaries	387,553.86	469,034.60
Group : [S3L1.21C1]	Certified Nurses Aides Purchased Service Tempory Agency Staff		
Subgroup : None			
10-650130	Nursing-Purchased Services-Agency Aide	296,959.70	293,967.20
Subtotal : None		296,959.70	293,967.20
Total [S3L1.21C1]	Certified Nurses Aides Purchased Service Tempory Agency	296,959.70	293,967.20
Group : [S3L1.23C1]	Nursing Education & Training		
Subgroup : None			
10-607120	Nursing-Training/Inservices	1,680.00	0.00
Subtotal : None		1,680.00	0.00
Total [S3L1.23C1]	Nursing Education & Training	1,680.00	0.00
Group : [S3L2.1C1]	Administration Salaries		
Subgroup : [S3L2.1C1A]	Administrator Salaries		
44-600145	Administration-Productive-Administrator	118,295.97	103,666.25
44-600345	Administration-Non Productive-Administrator	20,683.91	10,378.58
Subtotal [S3L2.1C1A]	Administrator Salaries	138,979.88	114,044.83
Total [S3L2.1C1]	Administration Salaries	138,979.88	114,044.83
Group : [S3L2.4C1]	Administration Purchased Service		
Subgroup : None			
44-650100	Administration-Purchased Services	31,706.15	34,749.81
44-650160	Administration-Consulting Fees	66,333.28	51,002.93
Subtotal : None		98,039.43	85,752.74
Total [S3L2.4C1]	Administration Purchased Service	98,039.43	85,752.74
Group : [S3L2.7C1]	Clerical Staff Salaries		
Subgroup : None			
14-600101	Human Resources-Productive-Director	11,310.00	44,220.86
14-600201	Human Resources-Overtime-Director	288.00	873.00
14-600301	Human Resources-Non Productive-Director	(1,386.60)	5,350.39
16-600101	Admissions-Productive-Director	1,490.38	0.00
16-600179	Admissions-Productive-Reg Allocation	49,168.11	0.00
16-600301	Admissions-Non Productive-Director	0.00	1,700.00
16-600379	Admissions-Non Productive-Regional Allocation	3,740.46	0.00
44-600149	Administration-Productive-Bus Off Clek	46,960.00	38,304.00
44-600179	Administration-Productive-Reg Allocation	32,822.83	24,194.63
44-600349	Administration-Non Productive Bus Off Clerk	8,034.44	3,895.36
44-600379	Administration-Non Productive-Regional Allocation	0.00	1,142.86
Subtotal : None		152,427.62	119,681.10
Total [S3L2.7C1]	Clerical Staff Salaries	152,427.62	119,681.10
Group : [S3L2.11C1]	Electronic Data Processing, Payroll & Bookkeeping Services		
Subgroup : None			
44-610140	Administration-Payroll Services	6,000.50	6,395.95
44-650167	Administration-Financial Services	139,800.00	123,400.00
Subtotal : None		145,800.50	129,795.95

Total [S3L2.11C1]	Electronic Data Processing, Payroll & Bookkeeping Service:	145,800.50	129,795.95
Group : [S3L2.12C1]	Office Supplies		
Subgroup : None			
14-610100	Human Resources-Supplies-Office	0.00	34.43
14-610105	Human Resources-Supplies-Dept Specific	0.00	34.43
14-610110	Human Resources-Supplies-Minor Equipment	0.00	34.43
16-610100	Admissions-Supplies-Office	0.00	34.43
16-610105	Admissions-Supplies-Dept Specific	0.00	34.43
16-610110	Admissions-Supplies-Minor Equipment	0.00	34.43
44-610100	Administration-Supplies-Office	5,893.64	7,390.70
44-610105	Administration-Supplies-Dept Specific	1,106.01	1,123.52
44-610110	Administration-Supplies-Minor Equipment	977.89	34.43
44-610120	Administration-Postage	733.42	1,895.68
44-610170	Administration-Bank Service Charges	11,306.36	10,250.11
44-610210	Administration-Computer Maintenance	81,246.50	65,919.14
Subtotal : None		101,263.82	86,820.16
Total [S3L2.12C1]	Office Supplies	101,263.82	86,820.16
Group : [S3L2.13C1]	Telecommunications (e.g. Internet & Phone)		
Subgroup : None			
44-610130	Administration-Telephone	4,662.81	8,262.73
44-610135	Administration-Cable TV/Internet	29,315.64	23,378.32
Subtotal : None		33,978.45	31,641.05
Total [S3L2.13C1]	Telecommunications (e.g. Internet & Phone)	33,978.45	31,641.05
Group : [S3L2.15C1]	Travel, Conventions & Meetings		
Subgroup : None			
33-608110	Transportation-Travel Allowance	60.00	0.00
44-608110	Administration-Travel Allowance	7,844.61	6,801.12
Subtotal : None		7,904.61	6,801.12
Total [S3L2.15C1]	Travel, Conventions & Meetings	7,904.61	6,801.12
Group : [S3L2.16C1]	Advertising: Help Wanted		
Subgroup : None			
10-606100	Nursing-Recruiting	8,842.40	12,474.95
44-606100	Administration-Recruiting	479.41	7,365.00
Subtotal : None		9,321.81	19,839.95
Total [S3L2.16C1]	Advertising: Help Wanted	9,321.81	19,839.95
Group : [S3L2.17C1]	Licenses & Dues: Patient Care Related Portion		
Subgroup : None			
10-610220	Nursing-Licenses&Certification	380.00	970.00
44-610180	Administration-Books/Dues/Subs/Meetings	9,145.65	7,640.38
44-610220	Administration-Licenses&Certification	3,278.54	727.57
Subtotal : None		12,804.19	9,337.95
Total [S3L2.17C1]	Licenses & Dues: Patient Care Related Portion	12,804.19	9,337.95
Group : [S3L2.18C1]	Continuing Professional Education / Training & Development		
Subgroup : [S3L2.18C1A]	Administration Education / Training		
44-607120	Administration-Training/Inservices	0.00	200.00
Subtotal [S3L2.18C1A]	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	16,660.00	20,091.53
Subtotal : None		16,660.00	20,091.53
Total [S3L2.19C1]	Accounting Services (not related to Appeals)	16,660.00	20,091.53
Group : [S3L2.20C1]	Insurance: Malpractice & General Liability		
Subgroup : None			
44-610190	Administration-Insurance-Business	60,534.06	55,223.79
44-610200	Administration-Insurance-RT Surety	1,924.95	931.44
Subtotal : None		62,459.01	56,155.23
Total [S3L2.20C1]	Insurance: Malpractice & General Liability	62,459.01	56,155.23
Group : [S3L2.22C1]	Other A & G Expenses		
Subgroup : None			
00-540137	Vendor Refunds	121.25	(741.53)
20-620100	Social Services-Resident Items	509.65	390.05
99-720010	Other Expenses-Other	116,344.47	0.00
99-730110	Other Expenses-Taxes-Other	424.04	68.72
Subtotal : None		117,399.41	(282.76)
Total [S3L2.22C1]	Other A & G Expenses	117,399.41	(282.76)
Group : [S3L2B.1C1]	Advertising Marketing		

Subgroup : None			
16-610260	Admissions-Marketing/Advertising	4,198.32	2,716.86
Subtotal : None		4,198.32	2,716.86
Total [S3L2B.1C1]	Advertising Marketing	4,198.32	2,716.86
Group : [S3L2B.6C1] Legal: Other			
Subgroup : None			
44-610160	Administration-Legal	5,518.47	1,588.82
44-610165	Administration-AR Attorney Fees	5,167.54	9,870.37
Subtotal : None		10,686.01	11,459.19
Total [S3L2B.6C1]	Legal: Other	10,686.01	11,459.19
Group : [S3L2B.10C1] Interest on Working Capital			
Subgroup : None			
99-720105	Other Expenses-Interest-LOC	11,236.62	5,808.02
99-720110	Other Expenses-LOC Fees	0.00	36.74
Subtotal : None		11,236.62	5,844.76
Total [S3L2B.10C1]	Interest on Working Capital	11,236.62	5,844.76
Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest			
Subgroup : None			
44-610230	Administration-Fines/Penalties/Settlements	127.90	649.10
Subtotal : None		127.90	649.10
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including Interest	127.90	649.10
Group : [S3L2B.14C1] Bad Debt Expenses			
Subgroup : None			
99-660100	Other Expenses-Bad Debt	111,175.67	102,942.77
Subtotal : None		111,175.67	102,942.77
Total [S3L2B.14C1]	Bad Debt Expenses	111,175.67	102,942.77
Group : [S3L2B.15C1] User Fee Assessment			
Subgroup : None			
99-680100	Other Expenses-Bed Tax Assessment	253,322.58	338,357.79
Subtotal : None		253,322.58	338,357.79
Total [S3L2B.15C1]	User Fee Assessment	253,322.58	338,357.79
Group : [S3L3.1C1] Staff Development Coordinator Salaries			
Subgroup : None			
12-600123	Nursing Admin-Productive-Staff Development	0.00	60,376.48
12-600223	Nursing Admin-Overtime-Staff Development	0.00	3,759.40
12-600323	Nursing Admin-Non Productive-Staff Development	0.00	10,244.19
Subtotal : None		0.00	74,380.07
Total [S3L3.1C1]	Staff Development Coordinator Salaries	0.00	74,380.07
Group : [S3L3.5C1] Plant Operations: Salaires			
Subgroup : None			
40-600101	Maintenance-Productive-Director	51,788.63	66,510.63
40-600301	Maintenance-Non Productive-Director	2,618.13	8,974.10
Subtotal : None		54,406.76	75,484.73
Total [S3L3.5C1]	Plant Operations: Salaires	54,406.76	75,484.73
Group : [S3L3.8C1] Plant Operations: Purchased Service			
Subgroup : None			
40-640130	Maintenance-Ground Maintenance	9,785.00	21,537.50
40-640140	Maintenance-Trash Removal	10,979.45	10,860.00
40-640160	Maintenance-Exterminating	1,062.00	1,026.00
40-650100	Maintenance-Purchased Services	18,845.31	6,599.99
Subtotal : None		40,671.76	40,023.49
Total [S3L3.8C1]	Plant Operations: Purchased Service	40,671.76	40,023.49
Group : [S3L3.9C1] Plant Operations: Supplies & Expenses			
Subgroup : None			
40-610105	Maintenance-Supplies-Dept Specific	6,998.73	4,076.17
40-610110	Maintenance-Supplies-Minor Equipment	4,886.82	5,924.20
40-610220	Maintenance-Licenses&Certification	50.00	0.00
40-640230	Maintenance-Repairs&Maintenance-Medical	1,052.00	888.80
Subtotal : None		12,987.55	10,889.17
Total [S3L3.9C1]	Plant Operations: Supplies & Expenses	12,987.55	10,889.17
Group : [S3L3.10C1] Plant Operatins: Utilities			
Subgroup : None			
42-640100	Utilities-Electricity	84,919.88	103,472.58
42-640110	Utilities-Gas/Oil	14,356.12	34,512.41
42-640120	Utilities-Water/Sewer	45,056.03	82,036.40
Subtotal : None		144,332.03	220,021.39
Total [S3L3.10C1]	Plant Operatins: Utilities	144,332.03	220,021.39

Group : [S3L3.11C1] Plant Operatins: Repairs			
Subgroup : None			
40-640200	Maintenance-Repairs&Maintenance-Building	18,797.80	13,701.35
40-640210	Maintenance-Repairs&Maintenance-Dietary	4,322.19	5,775.33
40-640220	Maintenance-Repairs&Maintenance-Laundry	350.00	1,550.00
40-640240	Maintenance-Repairs&Mainenance-Plumbing	13,361.93	2,971.47
Subtotal : None		36,831.92	23,998.15
Total [S3L3.11C1]	Plant Operatins: Repairs	36,831.92	23,998.15

Group : [S3L3.16C1] Dietician: Purchased Service			
Subgroup : None			
34-650160	Dietary-Consulting Fees	15,868.00	22,800.00
Subtotal : None		15,868.00	22,800.00
Total [S3L3.16C1]	Dietician: Purchased Service	15,868.00	22,800.00

Group : [S3L3.18C1] Dietary: Salaries			
Subgroup : None			
34-600101	Dietary-Productive-Director	53,404.99	41,934.24
34-600113	Dietary-Productive-Aide	69,944.10	58,076.91
34-600135	Dietary-Productive Cook	55,124.44	36,134.37
34-600201	Dietary-Overtime-Director	230.61	0.00
34-600213	Dietary-Overtime-Aide	422.63	1,345.85
34-600235	Dietary-Overtime-Cook	8,775.08	23,359.18
34-600301	Dietary-Non Productive-Director	3,236.48	2,920.40
34-600313	Dietary-Non Productive-Aide	2,949.84	1,764.56
34-600335	Dietary-Non Productive-Cook	4,938.16	2,631.72
Subtotal : None		199,026.33	168,167.23
Total [S3L3.18C1]	Dietary: Salaries	199,026.33	168,167.23

Group : [S3L3.21C1] Dietary: Food			
Subgroup : None			
34-620140	Dietary-Food	50,587.62	78,316.60
34-620142	Dietary-Food-Dairy	12,856.51	18,916.84
34-620144	Dietary-Food-Bakery	5,530.99	6,823.09
34-620146	Dietary-Food-Meat	16,016.71	27,166.90
34-620150	Dietary-Supplements	2,008.23	2,550.67
34-620155	Dietary-Supplements-Nursing	34.70	2,610.91
Subtotal : None		87,034.76	136,385.01
Total [S3L3.21C1]	Dietary: Food	87,034.76	136,385.01

Group : [S3L3.22C1] Dietary: Purchased Service			
Subgroup : None			
34-650100	Dietary-Purchased Services	969.17	1,233.17
Subtotal : None		969.17	1,233.17
Total [S3L3.22C1]	Dietary: Purchased Service	969.17	1,233.17

Group : [S3L3.23C1] Dietary: Supplies & Expenses			
Subgroup : None			
34-610100	Dietary-Supplies-Office	0.00	34.43
34-610105	Dietary-Supplies-Dept Specific	17,545.64	10,155.60
34-610110	Dietary-Supplies-Minor Equipment	1,874.54	331.19
34-610220	Dietary-Licenses&Certification	0.00	275.00
34-640250	Dietary-Chemicals	1,823.88	2,450.47
Subtotal : None		21,244.06	13,246.69
Total [S3L3.23C1]	Dietary: Supplies & Expenses	21,244.06	13,246.69

Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service			
Subgroup : [S3L3.27C Housekeeping Purchased Service			
38-650100	Housekeeping-Purchased Services	181,009.04	186,164.23
Subtotal [S3L3.27C1A Housekeeping Purchased Service		181,009.04	186,164.23

Subgroup : [S3L3.27C Laundry Purchased Service			
36-650100	Laundry-Purchased Services	129,231.24	124,109.48
Subtotal [S3L3.27C1E Laundry Purchased Service		129,231.24	124,109.48

Total [S3L3.27C1]	Housekeeping / Laundry: Purchased Service	310,240.28	310,273.71
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Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense			
Subgroup : [S3L3.28C Housekeeping Supplies & Expenses			
38-610100	Housekeeping-Supplies-Office	0.00	34.43
38-610105	Housekeeping-Supplies-Dept Specific	8,652.98	6,917.20
38-610110	Housekeeping-Supplies-Minor Equipment	552.56	119.88
38-640250	Housekeeping-Chemicals	205.12	43.99
40-610100	Maintenance-Supplies-Office	0.00	634.66
Subtotal [S3L3.28C1A Housekeeping Supplies & Expenses		9,410.66	7,750.16

Subgroup : [S3L3.28C Laundry Supplies & Expense			
36-610100	Laundry-Supplies-Office	0.00	34.43

36-610105	Laundry-Supplies-Dept Specific	64.81	34.43
36-610110	Laundry-Supplies-Minor Equipment	0.00	34.43
Subtotal [S3L3.28C1E Laundry Supplies & Expense		64.81	103.29
Total [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense		9,475.47	7,853.45
Group : [S3L3.29C1] Housekeepong / Laundry: Linen & Bedding			
Subgroup : None			
36-640260	Laundry-Linens	4,697.87	1,716.76
Subtotal : None		4,697.87	1,716.76
Total [S3L3.29C1] Housekeepong / Laundry: Linen & Bedding		4,697.87	1,716.76
Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries			
Subgroup : None			
12-600124	Nursing Admin-Productive-Nurse Scheduler	47,772.74	16,633.73
12-600127	Nursing Admin-Productive-Central Supply Clerk	16,323.35	12,540.90
12-600224	Nursing Admin-Overtime-Nurse Scheduler	864.93	1,733.52
12-600324	Nursing Admin-Non Productive-Nurse Scheduler	3,551.74	844.53
12-600327	Nursing Admin-Non Productive-Central Supply Clerk	1,060.88	1,412.00
Subtotal : None		69,573.64	33,164.68
Total [S3L3.36C1] Unit Clerks & Medical Records: Salaries		69,573.64	33,164.68
Group : [S3L3.39C1] Unit Clerks & Medical Records: Purchased Service			
Subgroup : None			
18-650100	Medical Records-Purchased Services	3,232.71	1,350.96
Subtotal : None		3,232.71	1,350.96
Total [S3L3.39C1] Unit Clerks & Medical Records: Purchased Service		3,232.71	1,350.96
Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries			
Subgroup : [S3L3.40C MDS Salaries			
12-600119	Nursing Admin-Productive-Assessment Coordinator	38,517.34	28,877.75
12-600319	Nursing Admin-Non Productive-Assessment Coordinator	1,445.25	58.75
Subtotal [S3L3.40C1E MDS Salaries		39,962.59	28,936.50
Total [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minim		39,962.59	28,936.50
Group : [S3L3.48C1] Social Service Worker: Salaries			
Subgroup : None			
20-600101	Social Services-Productive-Director	57,544.14	46,229.50
20-600171	Social Services-Productive-Social Worker	0.00	177.05
20-600201	Social Services-Overtime-Director	153.75	0.00
20-600301	Social Services-Non Productive-Director	5,366.41	3,013.08
20-600371	Social Services-Non Productive-Social Worker	0.00	2.56
Subtotal : None		63,064.30	49,422.19
Total [S3L3.48C1] Social Service Worker: Salaries		63,064.30	49,422.19
Group : [S3L3.51C1] Social Service Worker: Purchased Service			
Subgroup : None			
20-650100	Social Services-Purchased Services	3,000.00	4,306.00
Subtotal : None		3,000.00	4,306.00
Total [S3L3.51C1] Social Service Worker: Purchased Service		3,000.00	4,306.00
Group : [S3L3.62C1] Direct Restorative Therapy: Consultants			
Subgroup : None			
24-650100	Physical Therapy-Purchased Services	58,406.37	79,429.77
26-650100	Occupational Therapy-Purchased Services	38,079.48	75,277.71
28-650100	Speech Therapy-Purchased Services	23,825.39	36,321.21
30-650100	Respiratory Therapy-Purchased Services	265.65	0.00
Subtotal : None		120,576.89	191,028.69
Total [S3L3.62C1] Direct Restorative Therapy: Consultants		120,576.89	191,028.69
Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries			
Subgroup : None			
22-600101	Activities-Productive-Director	46,918.97	45,351.53
22-600113	Activities-Productive-Aide	9,444.57	224.43
22-600301	Activities-Non Productive-Director	6,288.53	3,536.62
22-600313	Activities-Non Productive-Aide	202.50	0.00
Subtotal : None		62,854.57	49,112.58
Total [S3L3.64C1] Recreational Therapy/Activities: Salaries		62,854.57	49,112.58
Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service			
Subgroup : None			
22-620105	Activities-Entertainment	950.00	875.00
22-650100	Activities-Purchased Services	0.00	1,126.09
Subtotal : None		950.00	2,001.09
Total [S3L3.67C1] Recreational Therapy/Activities: Purchased Service		950.00	2,001.09
Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses			

Subgroup : None

18-610100	Medical Records-Supplies-Office	0.00	34.43
18-610105	Medical Records-Supplies-Dept Specific	0.00	34.43
18-610110	Medical Records-Supplies-Minor Equipment	0.00	34.43
20-610100	Social Services-Supplies-Office	0.00	34.43
20-610105	Social Services-Supplies-Dept Specific	0.00	34.43
20-610110	Social Services-Supplies-Minor Equipment	0.00	34.43
22-610100	Activities-Supplies-Office	0.00	34.43
22-610105	Activities-Supplies-Dept Specific	2,376.02	2,412.94
22-610110	Activities-Supplies-Minor Equipment	0.00	34.43
Subtotal : None		2,376.02	2,688.38
Total [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses		2,376.02	2,688.38

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

Subgroup : None

33-610205	Transportation-Insurance-Vehicles	366.72	290.01
33-640180	Transportation-Fuel/Gas	7,284.68	0.00
Subtotal : None		7,651.40	290.01
Total [S3L3.78C1] Travel: Motor Vehicle Expense		7,651.40	290.01

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

Subgroup : None

10-650180	Nursing-Medical Director	14,400.00	14,400.00
Subtotal : None		14,400.00	14,400.00
Total [S3L3.82C1] Physician Services: Medical Director		14,400.00	14,400.00

Group : [S3L3.87C1] Legend Drugs

Subgroup : None

32-630110	Other Ancillary Services-Lab	4,451.05	8,746.95
32-630130	Other Ancillary Services-Over The Counter Drugs	4,878.28	5,779.41
32-630140	Other Ancillary Services-Prescription Drugs	51,401.05	55,006.07
32-630150	Other Ancillary Services-Oxygen	2,463.45	1,867.25
32-630160	Other Ancillary Services-Diagnostic Services	732.00	1,567.03
33-620120	Transportation-Transportation-Paratransit	36,300.68	4,204.16
Subtotal : None		100,226.51	77,170.87
Total [S3L3.87C1] Legend Drugs		100,226.51	77,170.87

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

Subgroup : None

10-610100	Nursing-Supplies-Office	77.56	121.27
10-610105	Nursing-Supplies-Dept Specific	129.12	34.58
10-610110	Nursing-Supplies-Minor Equipment	0.00	34.43
10-650100	Nursing-Purchased Services	10,485.18	10,345.00
12-610100	Nursing Admin-Supplies-Office	0.00	34.43
12-610105	Nursing Admin-Supplies-Dept Specific	0.00	34.43
12-610110	Nursing Admin-Supplies-Minor Equipment	0.00	34.43
12-650100	Nursing Admin-Purchased Services	16,200.00	0.00
24-610100	Physical Therapy-Supplies-Office	0.00	34.43
24-610105	Physical Therapy-Supplies-Dept Specific	83.56	651.10
24-610110	Physical Therapy-Supplies-Minor Equipment	0.00	151.02
26-610100	Occupational Therapy-Supplies-Office	0.00	34.43
26-610105	Occupational Therapy-Supplies-Dept Specific	0.00	34.43
26-610110	Occupational Therapy-Supplies-Minor Equipment	0.00	34.43
28-610100	Speech Therapy-Supplies-Office	0.00	34.43
28-610105	Speech Therapy-Supplies-Dept Specific	0.00	34.43
28-610110	Speech Therapy-Supplies-Minor Equipment	0.00	34.43
30-610100	Respiratory Therapy-Supplies-Office	0.00	34.43
30-610105	Respiratory Therapy-Supplies-Dept Specific	0.00	34.43
30-610110	Respiratory Therapy-Supplies-Minor Equipment	0.00	34.43
32-610100	Other Ancillary Services-Supplies-Office	0.00	34.43
32-610105	Other Ancillary Services-Supplies-Dept Specific	(17,664.00)	(1,928.18)
32-610110	Other Ancillary Services-Supplies-Minor Equipment	16,095.53	2,202.67
32-620180	Other Ancillary Services-Other Medical Expense-Non Reimburs:	373.12	921.41
32-630100	Other Ancillary Services-Enteral Therapy	491.44	47.62
32-630120	Other Ancillary Services-Medical Supplies	16,700.81	22,002.12
32-630125	Other Ancillary Services-Incontinence	11,362.10	13,636.21
Subtotal : None		54,334.42	48,701.27
Total [S3L3.89C1] House Supplies Not Resold		54,334.42	48,701.27

Group : [S3L3.92C1] Pharmacy Consultant

Subgroup : None

32-650190	Other Ancillary Services-Pharmacy Consultant	10,249.49	6,357.70
Subtotal : None		10,249.49	6,357.70
Total [S3L3.92C1] Pharmacy Consultant		10,249.49	6,357.70

Group : [S3L4.1C1] Depreciaton

Subgroup : [S3L4.1C1]Improvements Depreciation

99-710101	Dep- Improvements	3,071.48	0.00
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Subtotal [S3L4.1C1B] Improvements Depreciation		3,071.48	0.00
Subgroup : [S3L4.1C1 Equipment Depreciation			
99-710100	Other Expenses-Depreciation	14,660.28	11,710.19
Subtotal [S3L4.1C1C] Equipment Depreciation		14,660.28	11,710.19
Total [S3L4.1C1]	Depreciaton	17,731.76	11,710.19
Group : [S3L4.2C1] Long Term Interest Expense SNF-CR			
Subgroup : None			
99-720100	Other Expenses-Interest-Notes	1,337.55	766.79
Subtotal : None		1,337.55	766.79
Total [S3L4.2C1]	Long Term Interest Expense SNF-CR	1,337.55	766.79
Group : [S3L4.6C1] Building Insurance Expense-SNF-CR			
Subgroup : None			
44-610195	Administration-Insurance Property	64,487.13	43,010.04
Subtotal : None		64,487.13	43,010.04
Total [S3L4.6C1]	Building Insurance Expense-SNF-CR	64,487.13	43,010.04
Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR			
Subgroup : None			
99-730120	Other Expenses-Taxes-Real Estate	22,985.00	23,042.67
Subtotal : None		22,985.00	23,042.67
Total [S3L4.8C1]	Real Estate Tax Expense-SNF-CR	22,985.00	23,042.67
Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR			
Subgroup : None			
32-630170	Other Ancillary Services-Equipment Rental-Resident	12,017.14	1,913.95
34-610240	Dietary-Equipment Rental	3,380.20	3,696.66
36-610240	Laundry-Equipment Rental	60.00	0.00
40-610240	Maintenance-Equipment Rental	4,846.00	0.00
44-610240	Administration-Equipment Rental	1,830.23	400.02
Subtotal : None		22,133.57	6,010.63
Total [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR	22,133.57	6,010.63
Group : [S3L4.14C1] Real Poperty Rent Expense-SNF-CR			
Subgroup : None			
99-700100	Other Expenses-Rent	399,999.95	399,999.96
Subtotal : None		399,999.95	399,999.96
Total [S3L4.14C1]	Real Poperty Rent Expense-SNF-CR	399,999.95	399,999.96
Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
10-603100	Nursing-Health Insurance	56,764.80	55,322.57
12-603100	Nursing Admin-Health Insurance	15,215.22	11,612.61
14-603100	Human Resources-Health Insurance	660.28	2,496.85
16-603100	Admissions-Health Insurance	387.48	0.00
20-603100	Social Services-Health Insurance	3,493.43	2,550.03
22-603100	Activities-Health Insurance	3,774.44	2,415.69
34-603100	Dietary-Health Insurance	11,571.65	8,399.80
40-603100	Maintenance-Health Insurance	3,168.77	3,751.22
44-603100	Administration-Health Insurance	10,738.98	7,827.97
99-603100	Other Expenses-Health Insurance	0.00	(0.01)
Subtotal : None		105,775.05	94,376.73
Total [CLA-53.01]	LA-Group Health/Life	105,775.05	94,376.73
Group : [CLA-53.03] LA-Employee Benefits			
Subgroup : None			
10-605100	Nursing-Employee Relations	854.76	894.09
10-606110	Nursing-Pre-Employment Testing	2,826.62	1,993.00
44-605100	Administration-Employee Relations	2,180.88	5,488.42
Subtotal : None		5,862.26	8,375.51
Total [CLA-53.03]	LA-Employee Benefits	5,862.26	8,375.51
Group : [CLA-53.04] LA-Payroll Taxes			
Subgroup : None			
10-601100	Nursing-Payroll Taxes	77,729.20	96,258.48
12-601100	Nursing Admin-Payroll Taxes	22,038.81	20,021.10
14-601100	Human Resources-Payroll Taxes	1,003.42	3,857.28
20-601100	Social Services-Payroll Taxes	5,010.25	4,277.96
22-601100	Activities-Payroll Taxes	5,499.86	4,348.81
34-601100	Dietary-Payroll Taxes	17,655.61	15,626.74
40-601100	Maintenance-Payroll Taxes	4,899.96	6,336.82
44-601100	Administration-Payroll Taxes	16,019.59	13,928.09
Subtotal : None		149,856.70	164,655.28
Total [CLA-53.04]	LA-Payroll Taxes	149,856.70	164,655.28

Group : [CLA-53.05] LA-Workers Comp			
Subgroup : None			
10-602100	Nursing-Workers Comp	15,168.21	21,571.93
12-602100	Nursing Admin-Workers Comp	5,348.49	4,449.24
14-602100	Human Resources-Workers Comp	257.53	948.96
20-602100	Social Services-Workers Comp	1,213.41	947.11
22-602100	Activities-Workers Comp	1,299.44	914.88
34-602100	Dietary-Workers Comp	3,929.54	3,269.76
40-602100	Maintenance-Workers Comp	1,125.43	1,431.40
44-602100	Administration-Workers Comp	3,542.22	2,935.20
Subtotal : None		31,884.27	36,468.48
Total [CLA-53.05]	LA-Workers Comp	31,884.27	36,468.48
NET (INCOME) LOSS		0.00	0.00
Sum of Account Groups		0.00	0.00

Tickmarks

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