

Client: **A813213 - Greenfield Rehabilitation & Nursing Center**
Engagement: **MD 2023 - Greenfield Rehabilitation & Nursing Center LLC**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	CARE PP-1 12/31/2022	JE Ref #	CAIDJE 12/31/2023	CARE CP 12/31/2023
Group : [1]	Balance Sheet				
Subgroup : None					
00-101765	Cash-Greenfield-Operating	741,257.35		0.00	53,149.97
00-107000	Cash-PR Rec Clearing	(10,190.50)		0.00	(9,445.66)
00-107005	Cash-Petty Cash	500.00		0.00	500.00
00-107010	Cash-Petty Cash-Resident	2,000.00		0.00	2,000.00
00-108000	Cash-Resident Trust	22,973.81		0.00	21,934.42
00-110100	A/R- Resident Related	964,411.15		0.00	1,011,805.28
00-110230	Refund Clearing	37.80		0.00	0.00
00-110990	Reserve for Bad Debt	(119,968.46)		0.00	(255,715.20)
00-110995	Reserve Bad Debt-Prior to Sale	9,087.58		0.00	9,087.58
00-111100	Third Party Receivable	(4,331.00)		0.00	(397,569.50)
00-112100	Other Receivable	37,033.89		0.00	202,549.43
00-112101	Other Receivable - Owed From Previous	103,600.47		0.00	178,706.93
00-112102	ACH Clearing	20,665.20		0.00	9,254.26
00-130100	Prepaid Expenses	3,854.62		0.00	5,854.98
00-130120	Prepaid Insurance	131.80		0.00	14,468.76
00-140000	Due From Opco Facilities	0.00		0.00	884,736.73
00-140095	Due From Opco to Propco	131,873.01		0.00	196,358.39
00-142594	Due From Watertown Propco	25,000.00		0.00	617,843.02
00-160130	PPE Building Improvement	4,579.82		0.00	39,584.82
00-160150	PPE Fixed Equipment	35,559.25		0.00	35,559.25
00-160160	PPE Moveable Equipment	15,240.02		0.00	20,353.08
00-161130	Accum Depr Building Improvemen	(331.08)		0.00	(1,566.92)
00-161150	Accum Depr Fixed Equipment	(5,303.00)		0.00	(11,326.10)
00-161160	Accum Depr Moveable Equipment	(1,086.27)		0.00	(3,318.06)
00-200100	Accounts Payable	(601,619.93)		0.00	(536,289.14)
00-205120	Accrued Expenses	(29,593.28)		0.00	(153,740.11)
00-210100	Accrued Payroll	(51,873.58)		0.00	(51,333.70)
00-210110	Accrued Payroll Taxes	(10,867.72)		0.00	(79.35)
00-215100	P/R Withholding-Garnishment	0.00		0.00	(138.48)
00-215110	P/R Withholding-RetirementPlan	(434.65)		0.00	(848.76)
00-220100	Resident Trust Liability	(22,973.81)		0.00	(21,934.42)
00-260000	Due To Opco Facilities	(2,988.09)		0.00	(236,619.46)
00-260095	Due To Opco to Propco	0.00		0.00	(29,166.67)
00-270000	Line of Credit	0.00		0.00	(371,813.00)
00-270005	Other Current Liabilities	(1,013,364.48)		0.00	(1,017,843.02)
00-270006	Other Current Liabilities - Owed To Previ	(39,593.49)		0.00	(39,593.49)
00-400120	Retained Earnings	0.00		0.00	(208,720.43)
Subtotal : None		203,286.43		0.00	(43,314.57)
Total [1]	Balance Sheet	203,286.43		0.00	(43,314.57)

Group : [2]	P & L				
Subgroup : None					
00-501100	Room & Board- Medicaid	(4,441,781.47)		0.00	(4,367,760.00)
00-501102	Room & Board-Medicaid-Add On	(8,500.00)		0.00	(118,250.00)
00-501109	R&B-Medicaid-Prior Period	86,531.47		0.00	77,976.00
00-501190	Room & Board-C/A-Medicaid	1,689,706.15		0.00	1,255,033.53
00-501199	R&B-C/A-Medicaid-Prior Period	(62,581.55)		0.00	(49,441.01)
00-501210	Pharmacy Rx-Medicaid	(14,528.19)		0.00	(16,222.83)
00-501220	Pharmacy-OTC-Medicaid	(1,279.92)		0.00	(910.91)
00-501270	P.T.-Medicaid	(30,050.00)		0.00	(14,750.00)
00-501280	O.T.-Medicaid	(17,950.00)		0.00	(18,300.00)
00-501290	S.T.-Medicaid	(1,300.00)		0.00	(1,650.00)
00-501310	Lab-Medicaid	(1,522.28)		0.00	(581.22)
00-501320	Diagnostic-Testing-Medicaid	(13.01)		0.00	0.00
00-501990	Ancillary C/A-Medicaid	66,643.40		0.00	54,574.96
00-501993	Bedhold-Medicaid	(62,110.00)		0.00	(68,947.00)
00-501994	Bedhold-C/A-Medicaid	43,316.97		0.00	54,241.94
00-502100	Room & Board-Medicare	(927,274.00)		0.00	(749,538.00)

00-502109	R&B-Medicare-Prior Period	25,330.00	0.00	21,112.88
00-502190	Room & Board -C/A-Medicare	(868,182.24)	0.00	(545,218.41)
00-502199	R&B-C/A-Medicare-Prior Period	212,547.75	0.00	1,918.15
00-502210	Pharmacy Rx-Medicare	(95,361.97)	0.00	(65,722.05)
00-502220	Pharmacy OTC-Medicare	(166.24)	0.00	(26.51)
00-502270	P.T.- Medicare	(272,850.00)	0.00	(240,850.00)
00-502280	O.T.-Medicare	(351,300.00)	0.00	(258,250.00)
00-502290	S.T.-Medicare	(74,700.00)	0.00	(75,950.00)
00-502310	Lab-Medicare	(7,451.00)	0.00	(6,622.08)
00-502320	Diagnostic-Testing-Medicare	(924.00)	0.00	(1,502.00)
00-502990	Ancillary C/A-Medicare	802,753.21	0.00	648,922.64
00-503100	Room & Board-Private	(431,840.00)	0.00	(556,973.00)
00-503109	R&B-Private-Prior Period	(109,580.00)	0.00	(117,322.00)
00-503210	Pharmacy Rx-Private	(11.55)	0.00	(94.63)
00-503220	Pharmacy OTC-Private	0.00	0.00	(1.99)
00-503270	P.T.-Private	(300.00)	0.00	(1,900.00)
00-503280	O.T.-Private	(450.00)	0.00	(3,550.00)
00-503290	S.T.-Private	(300.00)	0.00	(300.00)
00-503310	Lab-Private	(123.46)	0.00	(250.91)
00-503320	Diagnostic-Testing-Private	(11.23)	0.00	0.00
00-503360	Personal Items-Private	(105.00)	0.00	0.00
00-503370	TV/Telephone-Private	(6,780.00)	0.00	(4,890.00)
00-503993	Bedhold-Private	0.00	0.00	(350.00)
00-504100	Room&Board-Managed Care Levels	(263,422.00)	0.00	(530,870.00)
00-504109	R&B-Mang Care Levels-Prior Per	41,160.00	0.00	(6,316.80)
00-504190	Room&Board-C/A-Mangd Care Leve	33,701.00	0.00	26,579.94
00-504199	R&B-C/A/Managed Care Levels-Pr	(30,261.00)	0.00	(211,948.59)
00-504210	Pharmacy Rx-Managed Care Level	(21,246.06)	0.00	(43,548.11)
00-504220	Pharmacy OTC-Managed Care Leve	(7.92)	0.00	(149.41)
00-504270	P.T.-Managed Care Levels	(63,150.00)	0.00	(174,950.00)
00-504280	O.T.-Managed Care Levels	(65,200.00)	0.00	(193,800.00)
00-504290	S.T.-Managed Care Levels	(19,850.00)	0.00	(50,800.00)
00-504310	Lab-Managed Care Levels	(552.33)	0.00	(1,038.40)
00-504320	Diag Testing-Managed Care Leve	(212.00)	0.00	(452.00)
00-504990	Ancillary C/A-Mang Care Level	170,218.31	0.00	464,737.92
00-505100	Room&Board-Managed Care RUGS	0.00	0.00	(15,774.00)
00-505109	R&B-Manag Care RUGS-Prior Peri	(39,030.00)	0.00	1,782.22
00-505190	Room&Board-C/A-Mangd Care RUGS	0.00	0.00	(11,508.99)
00-505199	R&B-C/A-Managed Care RUGS-Prio	(23,992.81)	0.00	(5,484.08)
00-505210	Pharmacy Rx-Managed Care RUGS	(5,409.01)	0.00	(364.25)
00-505220	Pharmacy OTC-Mangd Care RUGS	(27.92)	0.00	0.00
00-505270	P.T.-Managed Care RUGS	(34,100.00)	0.00	(5,550.00)
00-505280	O.T.-Managed Care RUGS	(35,050.00)	0.00	(6,950.00)
00-505290	S.T.-Managed Care RUGS	(12,250.00)	0.00	(2,300.00)
00-505310	Lab-Managed Care RUGS	(613.46)	0.00	0.00
00-505990	Ancillary C/A-Mangd Care RUGS	87,450.39	0.00	15,164.25
00-508100	Room & Board-Hospice	(70,056.00)	0.00	(177,364.00)
00-508109	R&B-Hospice-Prior Period	0.00	0.00	3,050.00
00-508190	Room & Board-C/A-Hospice	(1,920.00)	0.00	0.00
00-508199	R&B-C/A-Hospice-PRior Period	1,838.48	0.00	(1,527.78)
00-512270	P.T.-Medicare B	(70,350.00)	0.00	(185,400.00)
00-512280	O.T.-Medicare B	(168,600.00)	0.00	(274,400.00)
00-512290	S.T.Medicare B	(42,100.00)	0.00	(27,900.00)
00-512990	Ancillary C/A-Medicare B	196,910.57	0.00	336,896.99
00-513270	P.T.-Managed Care B	(38,188.99)	0.00	(38,850.00)
00-513280	O.T.-Managed Care B	(41,500.00)	0.00	(38,000.00)
00-513290	S.T.-Managed Care B	(10,300.00)	0.00	(3,150.00)
00-513310	Lab-Managed Care B	0.00	0.00	(76.40)
00-513990	Ancillary C/A-Managed Care B	59,400.80	0.00	55,053.28
00-514100	Room&Board-Mang Care Medicaid	(686,790.00)	0.00	(795,407.00)
00-514109	R&B-Manag Care-Medicaid-PP	(11,310.00)	0.00	32,750.00
00-514190	Room&Board C/A-Man Care Medica	262,921.43	0.00	224,706.40
00-514199	R&B-C/A-MC-Medicaid-Prior Peri	(15,821.05)	0.00	(601.25)
00-514210	Pharmacy Rx-Mang Care Medicaid	(7,397.40)	0.00	181.38
00-514220	Pharmacy OTC-Mang Care Medica	(399.30)	0.00	(47.42)
00-514270	P.T.-Managed Care Medicaid	(16,100.00)	0.00	7,700.00
00-514280	O.T.-Managed Care Medicaid	(20,500.00)	0.00	12,150.00
00-514290	S.T.-Managed Care Medicaid	(3,150.00)	0.00	2,600.00

00-514310	Lab-Managed Care Medicaid	(20.00)	0.00	(20.00)
00-514320	Diag Test-Mang Care Medicaid	(25.00)	0.00	0.00
00-514990	Ancillary C/A-Mang Care Medical	47,591.70	0.00	(22,563.96)
00-530130	Cost Settlement Prior Year	0.00	0.00	(249.00)
00-540100	Interest Income	(281.16)	0.00	(1,177.32)
00-540120	Contributions/Donations	(100.00)	0.00	0.00
00-540136	Copying Fees	0.00	0.00	(41.50)
00-540137	Vendor Refunds	(670.71)	0.00	(5,703.07)
00-540138	Employee Refunds/Reimbursement	0.00	0.00	(30.00)
00-540139	Other Resident Revenue	0.00	0.00	(53,005.41)
00-540140	Other Non Resident	(236,628.29)	0.00	0.00
10-600107	Nursing-Productive-Unit Manager	18,750.00	0.00	0.00
10-600109	Nursing-Productive-RN	184,664.75	0.00	79,101.77
10-600111	Nursing-Productive-LPN	255,421.95	0.00	336,563.17
10-600113	Nursing-Productive-Aide	475,149.79	0.00	609,899.39
10-600114	Nursing-Productive-Sitter	489.06	0.00	0.00
10-600117	Nursing-Productive-Wound Nurse	242.80	0.00	0.00
10-600207	Nursing-Overtime-Unit Manager	1,851.24	0.00	0.00
10-600209	Nursing-Overtime-RN	18,148.86	0.00	20,627.85
10-600211	Nursing-Overtime-LPN	59,353.76	0.00	100,074.95
10-600213	Nursing-Overtime-Aide	85,453.20	0.00	100,218.14
10-600307	Nursing-Non Productive-Unit Manager	1,200.00	0.00	0.00
10-600309	Nursing-Non Productive-RN	24,207.05	0.00	18,137.71
10-600311	Nursing-Non Productive-LPN	15,646.98	0.00	60,689.46
10-600313	Nursing-Non Productive-Aide	38,139.21	0.00	69,940.46
10-601100	Nursing-Payroll Taxes	114,443.67	0.00	117,574.58
10-602100	Nursing-Workers Comp	19,163.81	0.00	18,830.76
10-603100	Nursing-Health Insurance	35,454.63	0.00	32,410.31
10-606100	Nursing-Recruiting	20,701.52	0.00	14,035.14
10-606110	Nursing-Pre-Employment Testing	3,803.00	0.00	3,771.62
10-608110	Nursing-Travel Allowance	0.00	0.00	299.98
10-610100	Nursing-Supplies-Office	421.81	0.00	0.00
10-650100	Nursing-Purchased Services	11,136.92	0.00	17,063.25
10-650110	Nursing-Purchased Services-Agency RN	227,902.35	0.00	292,103.32
10-650120	Nursing-Purchased Services-Agency LPI	197,952.75	0.00	349,355.33
10-650130	Nursing-Purchased Services-Agency Aid	313,984.45	0.00	304,803.95
10-650180	Nursing-Medical Director	24,000.00	0.00	24,000.00
12-600101	Nursing Admin-Productive-Director	82,771.15	0.00	90,595.95
12-600103	Nursing Admin-Productive-Assist Directc	8,328.21	0.00	78,361.81
12-600116	Nursing Admin-Productive-VP of Clinical	21,684.29	0.00	0.00
12-600119	Nursing Admin-Productive-Assessment (	64,749.36	0.00	47,569.29
12-600124	Nursing Admin-Productive-Nurse Schedu	8,899.10	0.00	24,349.15
12-600179	Nursing Admin-Productive-Reg Allocatio	28,918.10	0.00	71,350.32
12-600224	Nursing Admin-Overtime-Nurse Schedu	13.15	0.00	32.23
12-600301	Nursing Admin-Non Productive-Director	5,676.98	0.00	9,138.54
12-600303	Nursing Admin-Non Productive-Assist Di	300.00	0.00	12,820.35
12-600316	Nursing Admin-Non Productive-VP of Cli	1,035.71	0.00	0.00
12-600319	Nursing Admin-Non Productive-Assessrr	3,827.74	0.00	2,922.50
12-600324	Nursing Admin-Non Productive-Nurse Sc	801.53	0.00	3,281.05
12-600379	Nursing Admin-Non Productive-Regional	37.50	0.00	304.88
12-601100	Nursing Admin-Payroll Taxes	14,777.35	0.00	22,424.17
12-602100	Nursing Admin-Workers Comp	2,403.25	0.00	3,626.30
12-603100	Nursing Admin-Health Insurance	4,322.79	0.00	6,418.11
12-608110	Nursing Admin-Travel Allowance	0.00	0.00	9,344.85
12-610180	Nursing Admin-Books/Dues/Subs/Meetir	738.44	0.00	0.00
12-650100	Nursing Admin-Purchased Services	0.00	0.00	22,700.00
16-600101	Admissions-Productive-Director	25,622.63	0.00	54,929.37
16-600179	Admissions-Productive-Reg Allocation	0.00	0.00	20,162.26
16-600201	Admissions-Overtime-Director	4,517.12	0.00	3,126.88
16-600301	Admissions-Non Productive-Director	3,407.21	0.00	7,494.02
16-600379	Admissions-Non Productive-Regional All	0.00	0.00	318.70
16-601100	Admissions-Payroll Taxes	2,900.84	0.00	5,085.15
16-602100	Admissions-Workers Comp	640.97	0.00	947.13
16-603100	Admissions-Health Insurance	635.41	0.00	2,066.65
16-610260	Admissions-Marketing/Advertising	3,363.25	0.00	3,091.38
18-650100	Medical Records-Purchased Services	300.00	0.00	570.00
20-600101	Social Services-Productive-Director	15,910.00	0.00	50,280.00
20-600171	Social Services-Productive-Social Work	5,906.25	0.00	0.00

20-600271	Social Services-Overtime-Social Worker	291.38	0.00	0.00
20-600301	Social Services-Non Productive-Director	222.00	0.00	3,120.00
20-601100	Social Services-Payroll Taxes	2,635.25	0.00	4,640.94
20-602100	Social Services-Workers Comp	372.52	0.00	745.75
20-603100	Social Services-Health Insurance	1,035.81	0.00	1,079.62
20-605100	Social Services-Employee Relations	0.00	0.00	607.48
20-610105	Social Services-Supplies-Dept Specific	96.23	0.00	0.00
20-620100	Social Services-Resident Items	254.33	0.00	3,026.86
20-650100	Social Services-Purchased Services	7,020.00	0.00	16,737.50
20-650170	Social Services-Geropsych	32,407.50	0.00	55,652.50
22-600101	Activities-Productive-Director	33,096.94	0.00	37,511.97
22-600113	Activities-Productive-Aide	17,372.40	0.00	27,173.86
22-600201	Activities-Overtime-Director	2,545.32	0.00	4,525.79
22-600213	Activities-Overtime-Aide	191.85	0.00	1,639.26
22-600301	Activities-Non Productive-Director	3,486.25	0.00	4,083.07
22-600313	Activities-Non Productive-Aide	508.35	0.00	2,567.84
22-601100	Activities-Payroll Taxes	6,074.57	0.00	6,713.33
22-602100	Activities-Workers Comp	921.60	0.00	1,037.29
22-603100	Activities-Health Insurance	1,406.50	0.00	1,754.78
22-610105	Activities-Supplies-Dept Specific	1,389.25	0.00	2,491.42
22-620105	Activities-Entertainment	150.00	0.00	1,015.00
22-620110	Activities-Special Events	685.99	0.00	0.00
22-650100	Activities-Purchased Services	1,520.60	0.00	275.60
24-610105	Physical Therapy-Supplies-Dept Specific	727.88	0.00	201.24
24-610110	Physical Therapy-Supplies-Minor Equipn	794.01	0.00	533.46
24-650100	Physical Therapy-Purchased Services	112,563.07	0.00	139,279.83
26-650100	Occupational Therapy-Purchased Service	124,807.51	0.00	156,193.78
28-650100	Speech Therapy-Purchased Services	54,584.98	0.00	53,469.55
30-600143	Respiratory Therapy-Productive Therapi	59,884.59	0.00	0.00
30-600243	Respiratory Therapy-Overtime-Therapist	11,315.67	0.00	0.00
30-600343	Respiratory Therapy-Non Productive-Th	5,910.81	0.00	0.00
30-601100	Respiratory Therapy-Payroll Taxes	6,552.97	0.00	0.00
30-650100	Respiratory Therapy-Purchased Service:	4,216.77	0.00	666.50
32-610105	Other Ancillary Services-Supplies-Dept S	(32,467.05)	0.00	(32,230.44)
32-610110	Other Ancillary Services-Supplies-Minor	14,276.11	0.00	13,585.38
32-610220	Other Ancillary Services-Licenses&Certif	180.00	0.00	0.00
32-620180	Other Ancillary Services-Other Medical E	861.68	0.00	262.49
32-630100	Other Ancillary Services-Enteral Therapy	7,199.04	0.00	2,908.81
32-630110	Other Ancillary Services-Lab	13,054.41	0.00	25,957.18
32-630120	Other Ancillary Services-Medical Supplie	45,526.20	0.00	35,439.56
32-630125	Other Ancillary Services-Incontinence	25,259.07	0.00	24,067.61
32-630130	Other Ancillary Services-Over The Coun	9,598.41	0.00	7,425.75
32-630140	Other Ancillary Services-Prescription Dr	171,378.43	0.00	172,576.12
32-630150	Other Ancillary Services-Oxygen	2,300.15	0.00	4,438.78
32-630160	Other Ancillary Services-Diagnostic Serv	2,130.25	0.00	2,206.99
32-630170	Other Ancillary Services-Equipment Ren	7,386.47	0.00	12,611.36
32-650100	Other Ancillary Services-Purchased Serv	2,931.06	0.00	0.00
32-650190	Other Ancillary Services-Pharmacy Cons	5,638.96	0.00	21,190.96
33-608110	Transportation-Travel Allowance	0.00	0.00	60.00
33-610110	Transportation-Supplies-Minor Equipmer	83.85	0.00	0.00
33-610205	Transportation-Insurance-Vehicles	205.75	0.00	285.96
33-620120	Transportation-Transportation-Paratrans	33,835.82	0.00	78,085.44
33-640180	Transportation-Fuel/Gas	0.00	0.00	1,129.31
33-650100	Transportation-Purchased Services	121.20	0.00	0.00
34-600101	Dietary-Productive-Director	26,036.00	0.00	45,806.97
34-600103	Dietary-Productive-Assist Director	12,160.07	0.00	0.00
34-600113	Dietary-Productive-Aide	146,832.42	0.00	142,142.84
34-600135	Dietary-Productive Cook	74,565.83	0.00	91,757.35
34-600139	Dietary-Productive-Dietitian	29,417.00	0.00	35,867.71
34-600203	Dietary-Overtime-Assistant Director	5,819.85	0.00	0.00
34-600213	Dietary-Overtime-Aide	2,994.45	0.00	1,654.01
34-600235	Dietary-Overtime-Cook	2,283.29	0.00	3,175.24
34-600301	Dietary-Non Productive-Director	644.00	0.00	2,777.94
34-600303	Dietary-Non Productive-Assist Director	4,175.79	0.00	0.00
34-600313	Dietary-Non Productive-Aide	7,130.30	0.00	16,585.10
34-600335	Dietary-Non Productive-Cook	4,191.38	0.00	10,708.74
34-600339	Dietary-Non Productive-Dietitian	730.00	0.00	1,444.91
34-601100	Dietary-Payroll Taxes	33,165.80	0.00	31,478.37

34-602100	Dietary-Workers Comp	5,106.55	0.00	4,809.72
34-603100	Dietary-Health Insurance	8,796.54	0.00	8,218.63
34-610105	Dietary-Supplies-Dept Specific	10,419.59	0.00	12,800.07
34-610110	Dietary-Supplies-Minor Equipment	714.46	0.00	1,312.28
34-610240	Dietary-Equipment Rental	606.81	0.00	955.32
34-620140	Dietary-Food	81,980.61	0.00	99,221.86
34-620142	Dietary-Food-Dairy	21,388.97	0.00	20,242.62
34-620144	Dietary-Food-Bakery	8,589.24	0.00	10,742.38
34-620146	Dietary-Food-Meat	31,985.88	0.00	32,542.94
34-620150	Dietary-Supplements	1,998.80	0.00	5,784.28
34-620155	Dietary-Supplements-Nursing	3,921.39	0.00	2,614.10
34-640250	Dietary-Chemicals	4,387.98	0.00	2,220.91
34-650100	Dietary-Purchased Services	414.94	0.00	882.42
36-600113	Laundry-Productive-Aide	39,781.15	0.00	35,428.86
36-600213	Laundry-Overtime-Aide	4,161.71	0.00	11,533.10
36-600313	Laundry-Non Productive-Aide	1,271.12	0.00	2,330.17
36-601100	Laundry-Payroll Taxes	4,777.69	0.00	4,210.52
36-602100	Laundry-Workers Comp	721.74	0.00	715.13
36-603100	Laundry-Health Insurance	1,130.68	0.00	1,259.04
36-610105	Laundry-Supplies-Dept Specific	362.61	0.00	229.26
36-610110	Laundry-Supplies-Minor Equipment	309.47	0.00	0.00
36-640250	Laundry-Chemicals	5,132.18	0.00	4,529.15
36-640260	Laundry-Linens	846.46	0.00	3,075.54
38-600101	Housekeeping-Productive-Director	28,600.00	0.00	0.00
38-600113	Housekeeping-Productive-Aide	65,266.15	0.00	83,204.50
38-600213	Housekeeping-Overtime-Aide	2,896.35	0.00	1,715.70
38-600301	Housekeeping-Non Productive-Director	1,200.00	0.00	0.00
38-600313	Housekeeping-Non Productive-Aide	6,093.81	0.00	3,805.59
38-601100	Housekeeping-Payroll Taxes	11,815.10	0.00	8,604.92
38-602100	Housekeeping-Workers Comp	1,568.67	0.00	1,130.39
38-603100	Housekeeping-Health Insurance	2,801.48	0.00	1,752.27
38-610105	Housekeeping-Supplies-Dept Specific	9,371.45	0.00	12,557.43
38-610110	Housekeeping-Supplies-Minor Equipmer	326.41	0.00	159.28
38-640250	Housekeeping-Chemicals	4,301.37	0.00	2,141.57
40-600101	Maintenance-Productive-Director	14,838.00	0.00	4,038.72
40-600137	Maintenance-Productive-Technician	12,562.24	0.00	67,100.36
40-600201	Maintenance-Overtime-Director	204.75	0.00	0.00
40-600237	Maintenance-Overtime-Technician	215.63	0.00	9,176.34
40-600301	Maintenance-Non Productive-Director	2,087.72	0.00	494.54
40-600337	Maintenance-Non Productive-Technician	98.13	0.00	3,590.00
40-601100	Maintenance-Payroll Taxes	3,319.37	0.00	7,267.64
40-602100	Maintenance-Workers Comp	489.67	0.00	1,229.07
40-603100	Maintenance-Health Insurance	869.99	0.00	2,156.10
40-605100	Maintenance-Employee Relations	240.69	0.00	55.38
40-610100	Maintenance-Supplies-Office	51.93	0.00	0.00
40-610105	Maintenance-Supplies-Dept Specific	9,050.01	0.00	11,127.98
40-610110	Maintenance-Supplies-Minor Equipment	4,900.55	0.00	9,845.08
40-610220	Maintenance-Licenses&Certification	90.00	0.00	2,417.40
40-640130	Maintenance-Ground Maintenance	6,206.00	0.00	1,685.00
40-640140	Maintenance-Trash Removal	27,101.54	0.00	22,097.00
40-640160	Maintenance-Exterminating	2,395.21	0.00	1,904.09
40-640200	Maintenance-Repairs&Maintenance-Buil	11,610.26	0.00	8,232.66
40-640210	Maintenance-Repairs&Maintenance-Diet	2,548.91	0.00	1,375.13
40-640220	Maintenance-Repairs&Maintenance-Lau	362.50	0.00	0.00
40-640240	Maintenance-Repairs&Mainenance-Plunr	1,841.28	0.00	3,246.82
40-650100	Maintenance-Purchased Services	12,717.16	0.00	17,382.30
42-640100	Utilities-Electricity	66,632.02	0.00	55,813.29
42-640110	Utilities-Gas/Oil	15,360.61	0.00	10,303.53
42-640120	Utilities-Water/Sewer	22,032.80	0.00	24,342.63
44-600145	Administration-Productive-Administrator	82,237.04	0.00	123,233.89
44-600149	Administration-Productive-Bus Off Clek	50,941.44	0.00	55,026.55
44-600169	Administration-Productive-Receptionist//	29,533.87	0.00	30,946.39
44-600179	Administration-Productive-Reg Allocatior	24,194.63	0.00	32,822.83
44-600269	Administration-Overtime-Receptionist/Ac	3,565.13	0.00	711.69
44-600345	Administration-Non Productive-Administ	10,438.80	0.00	22,993.17
44-600349	Administration-Non Productive Bus Off C	3,965.76	0.00	4,243.50
44-600369	Administration-Non Productive-Receptio	3,030.71	0.00	4,049.00
44-600379	Administration-Non Productive-Regional	1,142.86	0.00	0.00

44-601100	Administration-Payroll Taxes	16,771.47	0.00	20,222.37
44-602100	Administration-Workers Comp	2,790.03	0.00	3,256.19
44-603100	Administration-Health Insurance	4,740.13	0.00	6,310.28
44-605100	Administration-Employee Relations	1,827.75	0.00	1,274.12
44-606100	Administration-Recruiting	7,365.00	0.00	479.41
44-607120	Administration-Training/Inservices	200.00	0.00	0.00
44-608110	Administration-Travel Allowance	6,367.03	0.00	7,019.24
44-610100	Administration-Supplies-Office	3,275.93	0.00	4,801.50
44-610105	Administration-Supplies-Dept Specific	3,021.12	0.00	1,264.81
44-610110	Administration-Supplies-Minor Equipmer	2,070.13	0.00	707.34
44-610120	Administration-Postage	1,310.61	0.00	1,885.00
44-610130	Administration-Telephone	5,032.05	0.00	5,048.78
44-610135	Administration-Cable TV/Internet	16,862.68	0.00	18,178.59
44-610140	Administration-Payroll Services	6,780.43	0.00	7,031.73
44-610150	Administration-Accounting/Auditing	15,000.00	0.00	19,528.75
44-610160	Administration-Legal	16,916.58	0.00	19,799.72
44-610165	Administration-AR Attorney Fees	8,800.75	0.00	15,730.12
44-610170	Administration-Bank Service Charges	2,662.85	0.00	2,039.89
44-610180	Administration-Books/Dues/Subs/Meetin	68.50	0.00	6,230.58
44-610190	Administration-Insurance-Business	60,641.77	0.00	62,025.57
44-610195	Administration-Insurance Property	13,851.00	0.00	20,738.04
44-610200	Administration-Insurance-RT Surety	318.20	0.00	381.86
44-610210	Administration-Computer Maintenance	67,908.06	0.00	68,159.21
44-610220	Administration-Licenses&Certification	6,358.19	0.00	2,488.36
44-610230	Administration-Fines/Penalties/Settlemer	206.99	0.00	33,450.26
44-610240	Administration-Equipment Rental	7,637.91	0.00	8,395.34
44-610260	Administration-Marketing/Advertising	0.00	0.00	351.34
44-650100	Administration-Purchased Services	68,354.92	0.00	47,944.00
44-650160	Administration-Consulting Fees	47,916.59	0.00	66,333.28
44-650167	Administration-Financial Services	118,525.00	0.00	139,800.00
99-602100	Other Expenses-Workers Comp	0.00	0.00	0.08
99-603100	Other Expenses-Health Insurance	(0.01)	0.00	(0.20)
99-660100	Other Expenses-Bad Debt	120,357.76	0.00	137,526.22
99-680100	Other Expenses-Bed Tax Assessment	378,129.55	0.00	435,328.56
99-700100	Other Expenses-Rent	336,828.00	0.00	350,880.05
99-710100	Other Expenses-Depreciation	6,720.35	(8,254.89)	9,490.73
99-710101	Equip Depreciation	0.00	8,254.89	0.00
99-720105	Other Expenses-Interest-LOC	16,940.05	0.00	32,773.67
99-720110	Other Expenses-LOC Fees	107.16	0.00	10,000.00
99-730110	Other Expenses-Taxes-Other	2,317.38	0.00	4,829.46
99-730120	Other Expenses-Taxes-Real Estate	24,834.20	0.00	25,326.26
Subtotal : None		(203,286.43)	0.00	43,314.57
Total [2]	P & L	(203,286.43)	0.00	43,314.57
NET (INCOME) LOSS		0.00	0.00	0.00
Sum of Account Groups		0.00	0.00	0.00

Tickmarks

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Client: **A813213 - Greenfield Rehabilitation & Nursing Center**
Engagement: **MD 2023 - Greenfield Rehabilitation & Nursing Center LLC**
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			
00-101765	Cash-Greenfield-Operating	53,149.97	741,257.35
00-107000	Cash-PR Rec Clearing	(9,445.66)	(10,190.50)
00-107005	Cash-Petty Cash	500.00	500.00
00-107010	Cash-Petty Cash-Resident	2,000.00	2,000.00
Subtotal : None		46,204.31	733,566.85
Total [S6L1.1C1]	Cash and Cash Equivalents	46,204.31	733,566.85
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A] A/ R Self-Pay Patients (Private)			
00-110100	A/R- Resident Related	1,011,805.28	964,411.15
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		1,011,805.28	964,411.15
Total [S6L1.5C1]	Payer Accounts Receivable	1,011,805.28	964,411.15
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
00-110990	Reserve for Bad Debt	(255,715.20)	(119,968.46)
00-110995	Reserve Bad Debt-Prior to Sale	9,087.58	9,087.58
Subtotal : None		(246,627.62)	(110,880.88)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(246,627.62)	(110,880.88)
Group : [S6L1.8C1]	Receivable from Affiliates/Related Parties		
Subgroup : None			
00-140000	Due From Opco Facilities	884,736.73	0.00
00-140095	Due From Opco to Propco	196,358.39	131,873.01
00-142594	Due From Watertown Propco	617,843.02	25,000.00
Subtotal : None		1,698,938.14	156,873.01
Total [S6L1.8C1]	Receivable from Affiliates/Related Parties	1,698,938.14	156,873.01
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			
00-112100	Other Receivable	202,549.43	37,033.89
00-112101	Other Receivable - Owed From Previous Owner	178,706.93	103,600.47
Subtotal : None		381,256.36	140,634.36
Total [S6L1.11C1]	Other Receivables	381,256.36	140,634.36
Group : [S6L1.15C1]	Other Prepaid Expenses		
Subgroup : None			
00-130100	Prepaid Expenses	5,854.98	3,854.62
00-130120	Prepaid Insurance	14,468.76	131.80
Subtotal : None		20,323.74	3,986.42
Total [S6L1.15C1]	Other Prepaid Expenses	20,323.74	3,986.42
Group : [S6L1.17C1]	Other Current Assets		
Subgroup : None			
00-108000	Cash-Resident Trust	21,934.42	22,973.81
00-110230	Refund Clearing	0.00	37.80
00-112102	ACH Clearing	9,254.26	20,665.20
00-220100	Resident Trust Liability	(21,934.42)	(22,973.81)
Subtotal : None		9,254.26	20,703.00
Total [S6L1.17C1]	Other Current Assets	9,254.26	20,703.00
Group : [S6L2.3C1]	Improvements - Cost		
Subgroup : [S6L2.3C1A] Building Improvements			
00-160130	PPE Building Improvement	39,584.82	4,579.82
Subtotal [S6L2.3C1A] Building Improvements		39,584.82	4,579.82
Subgroup : [S6L2.3C1A/D Building Improvements			
00-161130	Accum Depr Building Improvem	(1,566.92)	(331.08)
Subtotal [S6L2.3C1D] A/D Building Improvements		(1,566.92)	(331.08)
Total [S6L2.3C1]	Improvements - Cost	38,017.90	4,248.74

Group : [S6L2.4C1] Equipment			
Subgroup : [S6L2.4C1] Equipment Cost			
00-160150	PPE Fixed Equipment	35,559.25	35,559.25
00-160160	PPE Moveable Equipment	20,353.08	15,240.02
Subtotal [S6L2.4C1A] Equipment Cost		55,912.33	50,799.27
Subgroup : [S6L2.4C1] A/D Equipment			
00-161150	Accum Depr Fixed Equipment	(11,326.10)	(5,303.00)
00-161160	Accum Depr Moveable Equipment	(3,318.06)	(1,086.27)
Subtotal [S6L2.4C1b] A/D Equipment		(14,644.16)	(6,389.27)
Total [S6L2.4C1] Equipment		41,268.17	44,410.00
Group : [S6L5.1C1] Trade Payable			
Subgroup : None			
00-200100	Accounts Payable	(536,289.14)	(601,619.93)
Subtotal : None		(536,289.14)	(601,619.93)
Total [S6L5.1C1] Trade Payable		(536,289.14)	(601,619.93)
Group : [S6L5.2C1] Accrued Expenses			
Subgroup : None			
00-205120	Accrued Expenses	(153,740.11)	(29,593.28)
Subtotal : None		(153,740.11)	(29,593.28)
Total [S6L5.2C1] Accrued Expenses		(153,740.11)	(29,593.28)
Group : [S6L5.3C1] Due to Insurance Payers			
Subgroup : [S6L5.3C1] Due Other Payers Actual			
00-111100	Third Party Receivable	(397,569.50)	(4,331.00)
Subtotal [S6L5.3C1G] Due Other Payers Actual		(397,569.50)	(4,331.00)
Total [S6L5.3C1] Due to Insurance Payers		(397,569.50)	(4,331.00)
Group : [S6L5.6C1] Long Term Debt, Current Portion-Banks, Mortgages, Other			
Subgroup : None			
00-270000	Line of Credit	(371,813.00)	0.00
Subtotal : None		(371,813.00)	0.00
Total [S6L5.6C1] Long Term Debt, Current Portion-Banks, Mortgages, Other		(371,813.00)	0.00
Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities			
Subgroup : [S6L5.7C1] Accrued Salaries			
00-210100	Accrued Payroll	(51,333.70)	(51,873.58)
Subtotal [S6L5.7C1A] Accrued Salaries		(51,333.70)	(51,873.58)
Subgroup : [S6L5.7C1] Accrued Payroll Taxes Payable			
00-210110	Accrued Payroll Taxes	(79.35)	(10,867.72)
Subtotal [S6L5.7C1C] Accrued Payroll Taxes Payable		(79.35)	(10,867.72)
Subgroup : [S6L5.7C1] Other Payroll Liabilities			
00-215100	P/R Withholding-Garnishment	(138.48)	0.00
00-215110	P/R Withholding-Retirement Plan	(848.76)	(434.65)
Subtotal [S6L5.7C1D] Other Payroll Liabilities		(987.24)	(434.65)
Total [S6L5.7C1] Accrued Salaries & Payroll Liabilities		(52,400.29)	(63,175.95)
Group : [S6L5.10C1] Other Current Liabilities			
Subgroup : None			
00-270005	Other Current Liabilities	(1,017,843.02)	(1,013,364.48)
00-270006	Other Current Liabilities - Owed To Previous Owner	(39,593.49)	(39,593.49)
Subtotal : None		(1,057,436.51)	(1,052,957.97)
Total [S6L5.10C1] Other Current Liabilities		(1,057,436.51)	(1,052,957.97)
Group : [S6L6.2C1] Due to Related Parties, Subsidiaries & Affiliates			
Subgroup : None			
00-260000	Due To Opco Facilities	(236,619.46)	(2,988.09)
00-260095	Due To Opco to Propco	(29,166.67)	0.00
Subtotal : None		(265,786.13)	(2,988.09)
Total [S6L6.2C1] Due to Related Parties, Subsidiaries & Affiliates		(265,786.13)	(2,988.09)
Group : [S6L8B.4C1] Owners Equity Balance-Retained Earnings			
Subgroup : None			
00-400120	Retained Earnings	(208,720.43)	0.00
Subtotal : None		(208,720.43)	0.00
Total [S6L8B.4C1] Owners Equity Balance-Retained Earnings		(208,720.43)	0.00

Group : [S2L1.1C1]	Private Pay		
Subgroup : None			
00-503100	Room & Board-Private	(556,973.00)	(431,840.00)
00-503109	R&B-Private-Prior Period	(117,322.00)	(109,580.00)
00-503993	Bedhold-Private	(350.00)	0.00
Subtotal : None		(674,645.00)	(541,420.00)
Total [S2L1.1C1]	Private Pay	(674,645.00)	(541,420.00)
Group : [S2L1.4C1]	Medicare-Fee-For-Service		
Subgroup : None			
00-502100	Room & Board-Medicare	(749,538.00)	(927,274.00)
00-502109	R&B-Medicare-Prior Period	21,112.88	25,330.00
00-502190	Room & Board -C/A-Medicare	(545,218.41)	(868,182.24)
00-502199	R&B-C/A-Medicare-Prior Period	1,918.15	212,547.75
Subtotal : None		(1,271,725.38)	(1,557,578.49)
Total [S2L1.4C1]	Medicare-Fee-For-Service	(1,271,725.38)	(1,557,578.49)
Group : [S2L1.5C1]	Medicare Managed Care (Part C)		
Subgroup : None			
00-504100	Room&Board-Managed Care Levels	(530,870.00)	(263,422.00)
00-504109	R&B-Mang Care Levels-Prior Per	(6,316.80)	41,160.00
00-504190	Room&Board-C/A-Mangd Care Leve	26,579.94	33,701.00
00-504199	R&B-C/A/Managed Care Levels-Pr	(211,948.59)	(30,261.00)
00-505100	Room&Board-Managed Care RUGS	(15,774.00)	0.00
00-505109	R&B-Manag Care RUGS-Prior Peri	1,782.22	(39,030.00)
00-505190	Room&Board-C/A-Mangd Care RUGS	(11,508.99)	0.00
00-505199	R&B-C/A-Managed Care RUGS-Prio	(5,484.08)	(23,992.81)
Subtotal : None		(753,540.30)	(281,844.81)
Total [S2L1.5C1]	Medicare Managed Care (Part C)	(753,540.30)	(281,844.81)
Group : [S2L1.6C1]	MassHealth Fee-for-Service		
Subgroup : None			
00-501100	Room & Board- Medicaid	(4,367,760.00)	(4,441,781.47)
00-501102	Room & Board-Medicaid-Add On	(118,250.00)	(8,500.00)
00-501109	R&B-Medicaid-Prior Period	77,976.00	86,531.47
00-501190	Room & Board-C/A-Medicaid	1,255,033.53	1,689,706.15
00-501199	R&B-C/A-Medicaid-Prior Period	(49,441.01)	(62,581.55)
00-501993	Bedhold-Medicaid	(68,947.00)	(62,110.00)
00-501994	Bedhold-C/A-Medicaid	54,241.94	43,316.97
00-514190	Room&Board C/A-Man Care Medica	224,706.40	262,921.43
Subtotal : None		(2,992,440.14)	(2,492,497.00)
Total [S2L1.6C1]	MassHealth Fee-for-Service	(2,992,440.14)	(2,492,497.00)
Group : [S2L1.7C1]	MassHealth Managed Care		
Subgroup : None			
00-508100	Room & Board-Hospice	(177,364.00)	(70,056.00)
00-508109	R&B-Hospice-Prior Period	3,050.00	0.00
00-508190	Room & Board-C/A-Hospice	0.00	(1,920.00)
00-508199	R&B-C/A-Hospice-PRior Period	(1,527.78)	1,838.48
00-514100	Room&Board-Mang Care Medicaid	(795,407.00)	(686,790.00)
00-514109	R&B-Manag Care-Medicaid-PP	32,750.00	(11,310.00)
00-514199	R&B-C/A-MC-Medicaid-Prior Peri	(601.25)	(15,821.05)
Subtotal : None		(939,100.03)	(784,058.57)
Total [S2L1.7C1]	MassHealth Managed Care	(939,100.03)	(784,058.57)
Group : [S2L1.4C2]	Ancillary-Medicare Fee-for-Service		
Subgroup : None			
00-501210	Pharmacy Rx-Medicaid	(16,222.83)	(14,528.19)
00-501220	Pharmacy-OTC-Medicaid	(910.91)	(1,279.92)
00-501270	P.T.-Medicaid	(14,750.00)	(30,050.00)
00-501280	O.T.-Medicaid	(18,300.00)	(17,950.00)
00-501290	S.T.-Medicaid	(1,650.00)	(1,300.00)
00-501310	Lab-Medicaid	(581.22)	(1,522.28)
00-501320	Diagnostic-Testing-Medicaid	0.00	(13.01)
00-501990	Ancillary C/A-Medicaid	54,574.96	66,643.40
00-502210	Pharmacy Rx-Medicare	(65,722.05)	(95,361.97)
00-502220	Pharmacy OTC-Medicare	(26.51)	(166.24)
00-502270	P.T.- Medicare	(240,850.00)	(272,850.00)
00-502280	O.T.-Medicare	(258,250.00)	(351,300.00)
00-502290	S.T.-Medicare	(75,950.00)	(74,700.00)
00-502310	Lab-Medicare	(6,622.08)	(7,451.00)
00-502320	Diagnostic-Testing-Medicare	(1,502.00)	(924.00)

00-502990	Ancillary C/A-Medicare	648,922.64	802,753.21
00-503210	Pharmacy Rx-Private	(94.63)	(11.55)
00-503220	Pharmacy OTC-Private	(1.99)	0.00
00-503270	P.T.-Private	(1,900.00)	(300.00)
00-503280	O.T.-Private	(3,550.00)	(450.00)
00-503290	S.T.-Private	(300.00)	(300.00)
00-503310	Lab-Private	(250.91)	(123.46)
00-503320	Diagnostic-Testing-Private	0.00	(11.23)
00-504210	Pharmacy Rx-Managed Care Level	(43,548.11)	(21,246.06)
00-504220	Pharmacy OTC-Managed Care Leve	(149.41)	(7.92)
00-504270	P.T.-Managed Care Levels	(174,950.00)	(63,150.00)
00-504280	O.T.-Managed Care Levels	(193,800.00)	(65,200.00)
00-504290	S.T.-Managed Care Levels	(50,800.00)	(19,850.00)
00-504310	Lab-Managed Care Levels	(1,038.40)	(552.33)
00-504320	Diag Testing-Managed Care Leve	(452.00)	(212.00)
00-504990	Ancillary C/A-Mang Care Level	464,737.92	170,218.31
00-505210	Pharmacy Rx-Managed Care RUGS	(364.25)	(5,409.01)
00-505220	Pharmacy OTC-Mangd Care RUGS	0.00	(27.92)
00-505270	P.T.-Managed Care RUGS	(5,550.00)	(34,100.00)
00-505280	O.T.-Managed Care RUGS	(6,950.00)	(35,050.00)
00-505290	S.T.-Managed Care RUGS	(2,300.00)	(12,250.00)
00-505310	Lab-Managed Care RUGS	0.00	(613.46)
00-505990	Ancillary C/A-Mangd Care RUGS	15,164.25	87,450.39
00-512270	P.T.-Medicare B	(185,400.00)	(70,350.00)
00-512280	O.T.-Medicare B	(274,400.00)	(168,600.00)
00-512290	S.T.Medicare B	(27,900.00)	(42,100.00)
00-512990	Ancillary C/A-Medicare B	336,896.99	196,910.57
00-513270	P.T.-Managed Care B	(38,850.00)	(38,188.99)
00-513280	O.T.-Managed Care B	(38,000.00)	(41,500.00)
00-513290	S.T.-Managed Care B	(3,150.00)	(10,300.00)
00-513310	Lab-Managed Care B	(76.40)	0.00
00-513990	Ancilary C/A-Managed Care B	55,053.28	59,400.80
00-514210	Pharmacy Rx-Mang Care Medicaid	181.38	(7,397.40)
00-514220	Pharmacy OTC-Mang Care Medica	(47.42)	(399.30)
00-514270	P.T.-Managed Care Medicaid	7,700.00	(16,100.00)
00-514280	O.T.-Managed Care Medicaid	12,150.00	(20,500.00)
00-514290	S.T.-Managed Care Medicaid	2,600.00	(3,150.00)
00-514310	Lab-Managed Care Medicaid	(20.00)	(20.00)
00-514320	Diag Test-Mang Care Medicaid	0.00	(25.00)
00-514990	Ancilary C/A-Mang Care Medica	(22,563.96)	47,591.70
Subtotal : None		(179,763.66)	(115,923.86)
Total [S2L1.4C2] Ancillary-Medicare Fee-for-Service		(179,763.66)	(115,923.86)
Group : [S2L3.2C1] Endowment & Other Non Recoverable Revenue			
Subgroup : None			
00-540120	Contributions/Donations	0.00	(100.00)
00-540139	Other Resident Revenue	(53,005.41)	0.00
00-540140	Other Non Resident	0.00	(236,628.29)
Subtotal : None		(53,005.41)	(236,728.29)
Total [S2L3.2C1] Endowment & Other Non Recoverable Revenue		(53,005.41)	(236,728.29)
Group : [S2L3.6C1] Prior Year Retroactive Revenue			
Subgroup : None			
00-530130	Cost Settlement Prior Year	(249.00)	0.00
Subtotal : None		(249.00)	0.00
Total [S2L3.6C1] Prior Year Retroactive Revenue		(249.00)	0.00
Group : [S2L3.7C1] Interest Income			
Subgroup : None			
00-540100	Interest Income	(1,177.32)	(281.16)
Subtotal : None		(1,177.32)	(281.16)
Total [S2L3.7C1] Interest Income		(1,177.32)	(281.16)
Group : [S2L3.9C1] Administrative & General Recoverable Income			
Subgroup : None			
00-503360	Personal Items-Private	0.00	(105.00)
00-503370	TV/Telephone-Private	(4,890.00)	(6,780.00)
Subtotal : None		(4,890.00)	(6,885.00)
Total [S2L3.9C1] Administrative & General Recoverable Income		(4,890.00)	(6,885.00)
Group : [S2L3.11C1] Variable Recoverable Income			
Subgroup : None			
00-540137	Vendor Refunds	(5,703.07)	(670.71)

Subtotal : None		(5,703.07)	(670.71)
Total [S2L3.11C1]	Variable Recoverable Income	(5,703.07)	(670.71)
Group : [S3L1.1C1]	Director of Nurses Salary		
Subgroup : None			
12-600101	Nursing Admin-Productive-Director	90,595.95	82,771.15
12-600301	Nursing Admin-Non Productive-Director	9,138.54	5,676.98
Subtotal : None		99,734.49	88,448.13
Total [S3L1.1C1]	Director of Nurses Salary	99,734.49	88,448.13
Group : [S3L1.7C1]	Registered Nurses Salaries		
Subgroup : None			
10-600107	Nursing-Productive-Unit Manager	0.00	18,750.00
10-600109	Nursing-Productive-RN	79,101.77	184,664.75
10-600114	Nursing-Productive-Sitter	0.00	489.06
10-600117	Nursing-Productive-Wound Nurse	0.00	242.80
10-600207	Nursing-Overtime-Unit Manager	0.00	1,851.24
10-600209	Nursing-Overtime-RN	20,627.85	18,148.86
10-600307	Nursing-Non Productive-Unit Manager	0.00	1,200.00
10-600309	Nursing-Non Productive-RN	18,137.71	24,207.05
12-600103	Nursing Admin-Productive-Assist Director	78,361.81	8,328.21
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	12,820.35	300.00
12-600316	Nursing Admin-Non Productive-VP of Clinical	0.00	1,035.71
12-600379	Nursing Admin-Non Productive-Regional Allocation	304.88	37.50
Subtotal : None		280,704.69	309,857.57
Total [S3L1.7C1]	Registered Nurses Salaries	280,704.69	309,857.57
Group : [S3L1.11C1]	Registered Nurses Purchased Service Temporary Agency Staff		
Subgroup : None			
10-650110	Nursing-Purchased Services-Agency RN	292,103.32	227,902.35
Subtotal : None		292,103.32	227,902.35
Total [S3L1.11C1]	Registered Nurses Purchased Service Tempory	292,103.32	227,902.35
Group : [S3L1.12C1]	Licensed Practical Nurses Salary		
Subgroup : None			
10-600111	Nursing-Productive-LPN	336,563.17	255,421.95
10-600211	Nursing-Overtime-LPN	100,074.95	59,353.76
10-600311	Nursing-Non Productive-LPN	60,689.46	15,646.98
Subtotal : None		497,327.58	330,422.69
Total [S3L1.12C1]	Licensed Practical Nurses Salary	497,327.58	330,422.69
Group : [S3L1.16C1]	Licensed Practical Nurses Purchased Service Temporary Agency Staff		
Subgroup : None			
10-650120	Nursing-Purchased Services-Agency LPN	349,355.33	197,952.75
Subtotal : None		349,355.33	197,952.75
Total [S3L1.16C1]	Licensed Practical Nurses Purchased Service Temp	349,355.33	197,952.75
Group : [S3L1.17C1]	Certified Nurses Aides Salaries		
Subgroup : None			
10-600113	Nursing-Productive-Aide	609,899.39	475,149.79
10-600213	Nursing-Overtime-Aide	100,218.14	85,453.20
10-600313	Nursing-Non Productive-Aide	69,940.46	38,139.21
Subtotal : None		780,057.99	598,742.20
Total [S3L1.17C1]	Certified Nurses Aides Salaries	780,057.99	598,742.20
Group : [S3L1.21C1]	Certified Nurses Aides Purchased Service Temporary Agency Staff		
Subgroup : None			
10-650130	Nursing-Purchased Services-Agency Aide	304,803.95	313,984.45
Subtotal : None		304,803.95	313,984.45
Total [S3L1.21C1]	Certified Nurses Aides Purchased Service Temp	304,803.95	313,984.45
Group : [S3L2.1C1]	Administration Salaries		
Subgroup : [S3L2.1C1A]	Administrator Salaries		
44-600145	Administration-Productive-Administrator	123,233.89	82,237.04
44-600345	Administration-Non Productive-Administrator	22,993.17	10,438.80
Subtotal [S3L2.1C1A]	Administrator Salaries	146,227.06	92,675.84
Total [S3L2.1C1]	Administration Salaries	146,227.06	92,675.84
Group : [S3L2.4C1]	Administration Purchased Service		
Subgroup : None			

44-600179	Administration-Productive-Reg Allocation	32,822.83	24,194.63
44-600379	Administration-Non Productive-Regional Allocation	0.00	1,142.86
44-650100	Administration-Purchased Services	47,944.00	68,354.92
44-650160	Administration-Consulting Fees	66,333.28	47,916.59
Subtotal : None		147,100.11	141,609.00
Total [S3L2.4C1]	Administration Purchased Service	147,100.11	141,609.00

Group : [S3L2.7C1] Clerical Staff Salaries

Subgroup : None			
16-600101	Admissions-Productive-Director	54,929.37	25,622.63
16-600179	Admissions-Productive-Reg Allocation	20,162.26	0.00
16-600201	Admissions-Overtime-Director	3,126.88	4,517.12
16-600301	Admissions-Non Productive-Director	7,494.02	3,407.21
16-600379	Admissions-Non Productive-Regional Allocation	318.70	0.00
44-600149	Administration-Productive-Bus Off Clek	55,026.55	50,941.44
44-600169	Administration-Productive-Receptionist/Admin Assis	30,946.39	29,533.87
44-600269	Administration-Overtime-Receptionist/Admin Assist	711.69	3,565.13
44-600349	Administration-Non Productive Bus Off Clerk	4,243.50	3,965.76
44-600369	Administration-Non Productive-Receptionist/Admin .	4,049.00	3,030.71
Subtotal : None		181,008.36	124,583.87
Total [S3L2.7C1]	Clerical Staff Salaries	181,008.36	124,583.87

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

Subgroup : None			
44-610140	Administration-Payroll Services	7,031.73	6,780.43
44-650167	Administration-Financial Services	139,800.00	118,525.00
Subtotal : None		146,831.73	125,305.43
Total [S3L2.11C1]	Electronic Data Processing, Payroll & Bookkeep	146,831.73	125,305.43

Group : [S3L2.12C1] Office Supplies

Subgroup : None			
00-540136	Copying Fees	(41.50)	0.00
44-610100	Administration-Supplies-Office	4,801.50	3,275.93
44-610105	Administration-Supplies-Dept Specific	1,264.81	3,021.12
44-610110	Administration-Supplies-Minor Equipment	707.34	2,070.13
44-610120	Administration-Postage	1,885.00	1,310.61
44-610170	Administration-Bank Service Charges	2,039.89	2,662.85
44-610210	Administration-Computer Maintenance	68,159.21	67,908.06
Subtotal : None		78,816.25	80,248.70
Total [S3L2.12C1]	Office Supplies	78,816.25	80,248.70

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

Subgroup : None			
44-610130	Administration-Telephone	5,048.78	5,032.05
44-610135	Administration-Cable TV/Internet	18,178.59	16,862.68
Subtotal : None		23,227.37	21,894.73
Total [S3L2.13C1]	Telecommunications (e.g. Internet & Phone)	23,227.37	21,894.73

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

Subgroup : None			
10-608110	Nursing-Travel Allowance	299.98	0.00
12-608110	Nursing Admin-Travel Allowance	9,344.85	0.00
33-608110	Transportation-Travel Allowance	60.00	0.00
44-608110	Administration-Travel Allowance	7,019.24	6,367.03
Subtotal : None		16,724.07	6,367.03
Total [S3L2.15C1]	Travel, Conventions & Meetings	16,724.07	6,367.03

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

Subgroup : None			
10-606100	Nursing-Recruiting	14,035.14	20,701.52
44-606100	Administration-Recruiting	479.41	7,365.00
Subtotal : None		14,514.55	28,066.52
Total [S3L2.16C1]	Advertising: Help Wanted	14,514.55	28,066.52

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

Subgroup : None			
12-610180	Nursing Admin-Books/Dues/Subs/Meetings	0.00	738.44
32-610220	Other Ancillary Services-Licenses&Certification	0.00	180.00
44-610180	Administration-Books/Dues/Subs/Meetings	6,230.58	68.50
44-610220	Administration-Licenses&Certification	2,488.36	6,358.19
Subtotal : None		8,718.94	7,345.13
Total [S3L2.17C1]	Licenses & Dues: Patient Care Related Portion	8,718.94	7,345.13

Group : [S3L2.18C1] Continuing Professional Education / Training & Development		
Subgroup : [S3L2.18C1A] Administration Education / Training		
44-607120	Administration-Training/Inservices	0.00
Subtotal [S3L2.18C1A] Administration Education / Training		200.00
Total [S3L2.18C1] Continuing Professional Education / Training &		200.00
Group : [S3L2.19C1] Accounting Services (not related to Appeals)		
Subgroup : None		
44-610150	Administration-Accounting/Auditing	19,528.75
Subtotal : None		19,528.75
Total [S3L2.19C1] Accounting Services (not related to Appeals)		15,000.00
Group : [S3L2.20C1] Insurance: Malpractice & General Liability		
Subgroup : None		
44-610190	Administration-Insurance-Business	62,025.57
44-610200	Administration-Insurance-RT Surety	381.86
Subtotal : None		60,641.77
Total [S3L2.20C1] Insurance: Malpractice & General Liability		318.20
Group : [S3L2.22C1] Other A & G Expenses		
Subgroup : None		
20-620100	Social Services-Resident Items	3,026.86
Subtotal : None		254.33
Total [S3L2.22C1] Other A & G Expenses		3,026.86
Group : [S3L2B.1C1] Advertising Marketing		
Subgroup : None		
16-610260	Admissions-Marketing/Advertising	3,091.38
44-610260	Administration-Marketing/Advertising	351.34
Subtotal : None		3,363.25
Total [S3L2B.1C1] Advertising Marketing		0.00
Group : [S3L2B.6C1] Legal: Other		
Subgroup : None		
44-610160	Administration-Legal	19,799.72
44-610165	Administration-AR Attorney Fees	15,730.12
Subtotal : None		16,916.58
Total [S3L2B.6C1] Legal: Other		8,800.75
Group : [S3L2B.10C1] Interest on Working Capital		
Subgroup : None		
99-720105	Other Expenses-Interest-LOC	32,773.67
99-720110	Other Expenses-LOC Fees	10,000.00
Subtotal : None		16,940.05
Total [S3L2B.10C1] Interest on Working Capital		107.16
Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest		
Subgroup : None		
44-610230	Administration-Fines/Penalties/Settlements	33,450.26
Subtotal : None		206.99
Total [S3L2B.11C1] Fines, Late Fees, Penalties including Interest		33,450.26
Group : [S3L2B.14C1] Bad Debt Expenses		
Subgroup : None		
99-660100	Other Expenses-Bad Debt	137,526.22
Subtotal : None		120,357.76
Total [S3L2B.14C1] Bad Debt Expenses		137,526.22
Group : [S3L2B.15C1] User Fee Assessment		
Subgroup : None		
99-680100	Other Expenses-Bed Tax Assessment	435,328.56
Subtotal : None		378,129.55
Total [S3L2B.15C1] User Fee Assessment		435,328.56
Group : [S3L3.5C1] Plant Operations: Salaires		
Subgroup : None		
40-600101	Maintenance-Productive-Director	4,038.72
40-600137	Maintenance-Productive-Technician	67,100.36
40-600201	Maintenance-Overtime-Director	0.00
40-600237	Maintenance-Overtime-Technician	204.75
40-600301	Maintenance-Non Productive-Director	9,176.34
40-600337	Maintenance-Non Productive-Technician	215.63
		494.54
		2,087.72
		3,590.00
		98.13

Subtotal : None		84,399.96	30,006.47
Total [S3L3.5C1]	Plant Operations: Salaires	84,399.96	30,006.47
Group : [S3L3.8C1]	Plant Operations: Purchased Service		
Subgroup : None			
40-640130	Maintenance-Ground Maintenance	1,685.00	6,206.00
40-640140	Maintenance-Trash Removal	22,097.00	27,101.54
40-640160	Maintenance-Exterminating	1,904.09	2,395.21
40-650100	Maintenance-Purchased Services	17,382.30	12,717.16
Subtotal : None		43,068.39	48,419.91
Total [S3L3.8C1]	Plant Operations: Purchased Service	43,068.39	48,419.91
Group : [S3L3.9C1]	Plant Operations: Supplies & Expenses		
Subgroup : None			
40-610100	Maintenance-Supplies-Office	0.00	51.93
40-610105	Maintenance-Supplies-Dept Specific	11,127.98	9,050.01
40-610110	Maintenance-Supplies-Minor Equipment	9,845.08	4,900.55
40-610220	Maintenance-Licenses&Certification	2,417.40	90.00
Subtotal : None		23,390.46	14,092.49
Total [S3L3.9C1]	Plant Operations: Supplies & Expenses	23,390.46	14,092.49
Group : [S3L3.10C1]	Plant Operatins: Utilities		
Subgroup : None			
42-640100	Utilities-Electricity	55,813.29	66,632.02
42-640110	Utilities-Gas/Oil	10,303.53	15,360.61
42-640120	Utilities-Water/Sewer	24,342.63	22,032.80
Subtotal : None		90,459.45	104,025.43
Total [S3L3.10C1]	Plant Operatins: Utilities	90,459.45	104,025.43
Group : [S3L3.11C1]	Plant Operatins: Repairs		
Subgroup : None			
40-640200	Maintenance-Repairs&Maintenance-Building	8,232.66	11,610.26
40-640210	Maintenance-Repairs&Maintenance-Dietary	1,375.13	2,548.91
40-640220	Maintenance-Repairs&Maintenance-Laundry	0.00	362.50
40-640240	Maintenance-Repairs&Mainenance-Plumbing	3,246.82	1,841.28
Subtotal : None		12,854.61	16,362.95
Total [S3L3.11C1]	Plant Operatins: Repairs	12,854.61	16,362.95
Group : [S3L3.13C1]	Dietician: Salaries		
Subgroup : None			
34-600139	Dietary-Productive-Dietitian	35,867.71	29,417.00
34-600339	Dietary-Non Productive-Dietitian	1,444.91	730.00
Subtotal : None		37,312.62	30,147.00
Total [S3L3.13C1]	Dietician: Salaries	37,312.62	30,147.00
Group : [S3L3.18C1]	Dietary: Salaries		
Subgroup : None			
34-600101	Dietary-Productive-Director	45,806.97	26,036.00
34-600103	Dietary-Productive-Assist Director	0.00	12,160.07
34-600113	Dietary-Productive-Aide	142,142.84	146,832.42
34-600135	Dietary-Productive Cook	91,757.35	74,565.83
34-600203	Dietary-Overtime-Assistant Director	0.00	5,819.85
34-600213	Dietary-Overtime-Aide	1,654.01	2,994.45
34-600235	Dietary-Overtime-Cook	3,175.24	2,283.29
34-600301	Dietary-Non Productive-Director	2,777.94	644.00
34-600303	Dietary-Non Productive-Assist Director	0.00	4,175.79
34-600313	Dietary-Non Productive-Aide	16,585.10	7,130.30
34-600335	Dietary-Non Productive-Cook	10,708.74	4,191.38
Subtotal : None		314,608.19	286,833.38
Total [S3L3.18C1]	Dietary: Salaries	314,608.19	286,833.38
Group : [S3L3.21C1]	Dietary: Food		
Subgroup : None			
34-620140	Dietary-Food	99,221.86	81,980.61
34-620142	Dietary-Food-Dairy	20,242.62	21,388.97
34-620144	Dietary-Food-Bakery	10,742.38	8,589.24
34-620146	Dietary-Food-Meat	32,542.94	31,985.88
34-620150	Dietary-Supplements	5,784.28	1,998.80
34-620155	Dietary-Supplements-Nursing	2,614.10	3,921.39
Subtotal : None		171,148.18	149,864.89
Total [S3L3.21C1]	Dietary: Food	171,148.18	149,864.89
Group : [S3L3.22C1]	Dietary: Purchased Service		

Subgroup : None			
34-650100	Dietary-Purchased Services	882.42	414.94
Subtotal : None		882.42	414.94
Total [S3L3.22C1]	Dietary: Purchased Service	882.42	414.94
Group : [S3L3.23C1] Dietary: Supplies & Expenses			
Subgroup : None			
34-610105	Dietary-Supplies-Dept Specific	12,800.07	10,419.59
34-610110	Dietary-Supplies-Minor Equipment	1,312.28	714.46
Subtotal : None		14,112.35	11,134.05
Total [S3L3.23C1]	Dietary: Supplies & Expenses	14,112.35	11,134.05
Group : [S3L3.24C1] Housekeeping / Laundry: Salaries			
Subgroup : [S3L3.24C1] Housekeeping Salries			
38-600101	Housekeeping-Productive-Director	0.00	28,600.00
38-600113	Housekeeping-Productive-Aide	83,204.50	65,266.15
38-600213	Housekeeping-Overtime-Aide	1,715.70	2,896.35
38-600301	Housekeeping-Non Productive-Director	0.00	1,200.00
38-600313	Housekeeping-Non Productive-Aide	3,805.59	6,093.81
Subtotal [S3L3.24C1A] Housekeeping Salries		88,725.79	104,056.31
Subgroup : [S3L3.24C1B] Laundry Salaries			
36-600113	Laundry-Productive-Aide	35,428.86	39,781.15
36-600213	Laundry-Overtime-Aide	11,533.10	4,161.71
36-600313	Laundry-Non Productive-Aide	2,330.17	1,271.12
Subtotal [S3L3.24C1B] Laundry Salaries		49,292.13	45,213.98
Total [S3L3.24C1]	Housekeeping / Laundry: Salaries	138,017.92	149,270.29
Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense			
Subgroup : [S3L3.28C1] Housekeeping Supplies & Expenses			
38-610105	Housekeeping-Supplies-Dept Specific	12,557.43	9,371.45
38-610110	Housekeeping-Supplies-Minor Equipment	159.28	326.41
38-640250	Housekeeping-Chemicals	2,141.57	4,301.37
Subtotal [S3L3.28C1A] Housekeeping Supplies & Expenses		14,858.28	13,999.23
Subgroup : [S3L3.28C1B] Laundry Supplies & Expense			
36-610105	Laundry-Supplies-Dept Specific	229.26	362.61
36-610110	Laundry-Supplies-Minor Equipment	0.00	309.47
36-640250	Laundry-Chemicals	4,529.15	5,132.18
Subtotal [S3L3.28C1B] Laundry Supplies & Expense		4,758.41	5,804.26
Total [S3L3.28C1]	Housekeeping / Laundry: Supplies & Expense	19,616.69	19,803.49
Group : [S3L3.29C1] Housekeepong / Laundry: Linen & Bedding			
Subgroup : None			
36-640260	Laundry-Linens	3,075.54	846.46
Subtotal : None		3,075.54	846.46
Total [S3L3.29C1]	Housekeepong / Laundry: Linen & Bedding	3,075.54	846.46
Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries			
Subgroup : None			
12-600124	Nursing Admin-Productive-Nurse Scheduler	24,349.15	8,899.10
12-600224	Nursing Admin-Overtime-Nurse Scheduler	32.23	13.15
12-600324	Nursing Admin-Non Productive-Nurse Scheduler	3,281.05	801.53
Subtotal : None		27,662.43	9,713.78
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salaries	27,662.43	9,713.78
Group : [S3L3.39C1] Unit Clerks & Medical Records: Purchased Service			
Subgroup : None			
18-650100	Medical Records-Purchased Services	570.00	300.00
Subtotal : None		570.00	300.00
Total [S3L3.39C1]	Unit Clerks & Medical Records: Purchased Serv	570.00	300.00
Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries			
Subgroup : [S3L3.40C1] MDS Salaries			
12-600119	Nursing Admin-Productive-Assessment Coordinator	47,569.29	64,749.36
12-600319	Nursing Admin-Non Productive-Assessment Coordi	2,922.50	3,827.74
Subtotal [S3L3.40C1B] MDS Salaries		50,491.79	68,577.10
Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) Evaluation I	50,491.79	68,577.10
Group : [S3L3.48C1] Social Service Worker: Salaries			

Subgroup : None			
20-600101	Social Services-Productive-Director	50,280.00	15,910.00
20-600171	Social Services-Productive-Social Worker	0.00	5,906.25
20-600271	Social Services-Overtime-Social Worker	0.00	291.38
20-600301	Social Services-Non Productive-Director	3,120.00	222.00
Subtotal : None		53,400.00	22,329.63
Total [S3L3.48C1]	Social Service Worker: Salaries	53,400.00	22,329.63
Group : [S3L3.51C1] Social Service Worker: Purchased Service			
Subgroup : None			
20-650100	Social Services-Purchased Services	16,737.50	7,020.00
Subtotal : None		16,737.50	7,020.00
Total [S3L3.51C1]	Social Service Worker: Purchased Service	16,737.50	7,020.00
Group : [S3L3.60C1] Direct Restorative Therapy: Salaries			
Subgroup : None			
30-600143	Respiratory Therapy-Productive Therapist	0.00	59,884.59
30-600243	Respiratory Therapy-Overtime-Therapist	0.00	11,315.67
30-600343	Respiratory Therapy-Non Productive-Therapist	0.00	5,910.81
Subtotal : None		0.00	77,111.07
Total [S3L3.60C1]	Direct Restorative Therapy: Salaries	0.00	77,111.07
Group : [S3L3.62C1] Direct Restorative Therapy: Consultants			
Subgroup : None			
24-650100	Physical Therapy-Purchased Services	139,279.83	112,563.07
26-650100	Occupational Therapy-Purchased Services	156,193.78	124,807.51
28-650100	Speech Therapy-Purchased Services	53,469.55	54,584.98
30-650100	Respiratory Therapy-Purchased Services	666.50	4,216.77
32-650100	Other Ancillary Services-Purchased Services	0.00	2,931.06
Subtotal : None		349,609.66	299,103.39
Total [S3L3.62C1]	Direct Restorative Therapy: Consultants	349,609.66	299,103.39
Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries			
Subgroup : None			
22-600101	Activities-Productive-Director	37,511.97	33,096.94
22-600113	Activities-Productive-Aide	27,173.86	17,372.40
22-600201	Activities-Overtime-Director	4,525.79	2,545.32
22-600213	Activities-Overtime-Aide	1,639.26	191.85
22-600301	Activities-Non Productive-Director	4,083.07	3,486.25
22-600313	Activities-Non Productive-Aide	2,567.84	508.35
Subtotal : None		77,501.79	57,201.11
Total [S3L3.64C1]	Recreational Therapy/Activities: Salaries	77,501.79	57,201.11
Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service			
Subgroup : None			
22-620105	Activities-Entertainment	1,015.00	150.00
22-620110	Activities-Special Events	0.00	685.99
22-650100	Activities-Purchased Services	275.60	1,520.60
Subtotal : None		1,290.60	2,356.59
Total [S3L3.67C1]	Recreational Therapy/Activities: Purchased Service	1,290.60	2,356.59
Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses			
Subgroup : None			
20-610105	Social Services-Supplies-Dept Specific	0.00	96.23
20-650170	Social Services-Geropsych	55,652.50	32,407.50
22-610105	Activities-Supplies-Dept Specific	2,491.42	1,389.25
33-610110	Transportation-Supplies-Minor Equipment	0.00	83.85
33-650100	Transportation-Purchased Services	0.00	121.20
Subtotal : None		58,143.92	34,098.03
Total [S3L3.68C1]	Recreational Therapy/Activities: Supplies & Expenses	58,143.92	34,098.03
Group : [S3L3.78C1] Travel: Motor Vehicle Expense			
Subgroup : None			
33-610205	Transportation-Insurance-Vehicles	285.96	205.75
33-640180	Transportation-Fuel/Gas	1,129.31	0.00
Subtotal : None		1,415.27	205.75
Total [S3L3.78C1]	Travel: Motor Vehicle Expense	1,415.27	205.75
Group : [S3L3.82C1] Physician Services: Medical Director			
Subgroup : None			
10-650180	Nursing-Medical Director	24,000.00	24,000.00
Subtotal : None		24,000.00	24,000.00
Total [S3L3.82C1]	Physician Services: Medical Director	24,000.00	24,000.00

Group : [S3L3.87C1] Legend Drugs

Subgroup : None

32-630100	Other Ancillary Services-Enteral Therapy	2,908.81	7,199.04
32-630110	Other Ancillary Services-Lab	25,957.18	13,054.41
32-630130	Other Ancillary Services-Over The Counter Drugs	7,425.75	9,598.41
32-630140	Other Ancillary Services-Prescription Drugs	172,576.12	171,378.43
32-630150	Other Ancillary Services-Oxygen	4,438.78	2,300.15
32-630160	Other Ancillary Services-Diagnostic Services	2,206.99	2,130.25
33-620120	Transportation-Transportation-Paratransit	78,085.44	33,835.82
34-640250	Dietary-Chemicals	2,220.91	4,387.98
Subtotal : None		295,819.98	243,884.49
Total [S3L3.87C1] Legend Drugs		295,819.98	243,884.49

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

Subgroup : None

10-610100	Nursing-Supplies-Office	0.00	421.81
10-650100	Nursing-Purchased Services	17,063.25	11,136.92
12-650100	Nursing Admin-Purchased Services	22,700.00	0.00
24-610105	Physical Therapy-Supplies-Dept Specific	201.24	727.88
24-610110	Physical Therapy-Supplies-Minor Equipment	533.46	794.01
32-610105	Other Ancillary Services-Supplies-Dept Specific	(32,230.44)	(32,467.05)
32-610110	Other Ancillary Services-Supplies-Minor Equipment	13,585.38	14,276.11
32-620180	Other Ancillary Services-Other Medical Expense-Nc	262.49	861.68
32-630120	Other Ancillary Services-Medical Supplies	35,439.56	45,526.20
32-630125	Other Ancillary Services-Incontinence	24,067.61	25,259.07
Subtotal : None		81,622.55	66,536.63
Total [S3L3.89C1] House Supplies Not Resold		81,622.55	66,536.63

Group : [S3L3.92C1] Pharmacy Consultant

Subgroup : None

32-650190	Other Ancillary Services-Pharmacy Consultant	21,190.96	5,638.96
Subtotal : None		21,190.96	5,638.96
Total [S3L3.92C1] Pharmacy Consultant		21,190.96	5,638.96

Group : [S3L4.1C1] Depreciaton

Subgroup : [S3L4.1C1]Improvements Depreciation

99-710100	Other Expenses-Depreciation	1,235.84	6,720.35
Subtotal [S3L4.1C1B] Improvements Depreciation		1,235.84	6,720.35

Subgroup : [S3L4.1C1]Equipment Depreciation

99-710101	Equip Depreciation	8,254.89	0.00
Subtotal [S3L4.1C1C] Equipment Depreciation		8,254.89	0.00

Total [S3L4.1C1]	Depreciaton	9,490.73	6,720.35
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Group : [S3L4.6C1] Building Insurance Expense-SNF-CR

Subgroup : None

44-610195	Administration-Insurance Property	20,738.04	13,851.00
Subtotal : None		20,738.04	13,851.00
Total [S3L4.6C1] Building Insurance Expense-SNF-CR		20,738.04	13,851.00

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

Subgroup : None

99-730120	Other Expenses-Taxes-Real Estate	25,326.26	24,834.20
Subtotal : None		25,326.26	24,834.20
Total [S3L4.8C1] Real Estate Tax Expense-SNF-CR		25,326.26	24,834.20

Group : [S3L4.10C1] Personal Property Tax Expense-SNF-CR

Subgroup : None

99-730110	Other Expenses-Taxes-Other	4,829.46	2,317.38
Subtotal : None		4,829.46	2,317.38
Total [S3L4.10C1] Personal Property Tax Expense-SNF-CR		4,829.46	2,317.38

Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR

Subgroup : None

32-630170	Other Ancillary Services-Equipment Rental-Resider	12,611.36	7,386.47
34-610240	Dietary-Equipment Rental	955.32	606.81
44-610240	Administration-Equipment Rental	8,395.34	7,637.91
Subtotal : None		21,962.02	15,631.19
Total [S3L4.12C1] Other Fixed Cost Expense-SNF-CR		21,962.02	15,631.19

Group : [S3L4.14C1] Real Poperty Rent Expense-SNF-CR

Subgroup : None			
99-700100	Other Expenses-Rent	350,880.05	336,828.00
Subtotal : None		350,880.05	336,828.00
Total [S3L4.14C1]		350,880.05	336,828.00
Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
10-603100	Nursing-Health Insurance	32,410.31	35,454.63
12-603100	Nursing Admin-Health Insurance	6,418.11	4,322.79
16-603100	Admissions-Health Insurance	2,066.65	635.41
20-603100	Social Services-Health Insurance	1,079.62	1,035.81
22-603100	Activities-Health Insurance	1,754.78	1,406.50
34-603100	Dietary-Health Insurance	8,218.63	8,796.54
36-603100	Laundry-Health Insurance	1,259.04	1,130.68
38-603100	Housekeeping-Health Insurance	1,752.27	2,801.48
40-603100	Maintenance-Health Insurance	2,156.10	869.99
44-603100	Administration-Health Insurance	6,310.28	4,740.13
99-603100	Other Expenses-Health Insurance	(0.20)	(0.01)
Subtotal : None		63,425.59	61,193.95
Total [CLA-53.01]		63,425.59	61,193.95
Group : [CLA-53.03] LA-Employee Benefits			
Subgroup : None			
00-540138	Employee Refunds/Reimbursement	(30.00)	0.00
10-606110	Nursing-Pre-Employment Testing	3,771.62	3,803.00
20-605100	Social Services-Employee Relations	607.48	0.00
40-605100	Maintenance-Employee Relations	55.38	240.69
44-605100	Administration-Employee Relations	1,274.12	1,827.75
Subtotal : None		5,678.60	5,871.44
Total [CLA-53.03]		5,678.60	5,871.44
Group : [CLA-53.04] LA-Payroll Taxes			
Subgroup : None			
10-601100	Nursing-Payroll Taxes	117,574.58	114,443.67
12-601100	Nursing Admin-Payroll Taxes	22,424.17	14,777.35
16-601100	Admissions-Payroll Taxes	5,085.15	2,900.84
20-601100	Social Services-Payroll Taxes	4,640.94	2,635.25
22-601100	Activities-Payroll Taxes	6,713.33	6,074.57
30-601100	Respiratory Therapy-Payroll Taxes	0.00	6,552.97
34-601100	Dietary-Payroll Taxes	31,478.37	33,165.80
36-601100	Laundry-Payroll Taxes	4,210.52	4,777.69
38-601100	Housekeeping-Payroll Taxes	8,604.92	11,815.10
40-601100	Maintenance-Payroll Taxes	7,267.64	3,319.37
44-601100	Administration-Payroll Taxes	20,222.37	16,771.47
Subtotal : None		228,221.99	217,234.08
Total [CLA-53.04]		228,221.99	217,234.08
Group : [CLA-53.05] LA-Workers Comp			
Subgroup : None			
10-602100	Nursing-Workers Comp	18,830.76	19,163.81
12-602100	Nursing Admin-Workers Comp	3,626.30	2,403.25
16-602100	Admissions-Workers Comp	947.13	640.97
20-602100	Social Services-Workers Comp	745.75	372.52
22-602100	Activities-Workers Comp	1,037.29	921.60
34-602100	Dietary-Workers Comp	4,809.72	5,106.55
36-602100	Laundry-Workers Comp	715.13	721.74
38-602100	Housekeeping-Workers Comp	1,130.39	1,568.67
40-602100	Maintenance-Workers Comp	1,229.07	489.67
44-602100	Administration-Workers Comp	3,256.19	2,790.03
99-602100	Other Expenses-Workers Comp	0.08	0.00
Subtotal : None		36,327.81	34,178.81
Total [CLA-53.05]		36,327.81	34,178.81
NET (INCOME) LOSS		0.00	0.00
Sum of Account Groups		0.00	0.00

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