

Client: **A442756 - Queen Anne Nursing Home, Inc.**
Engagement: **MDMC 2023 - Queen Anne Nursing Home, Inc.**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	PP-1 12/31/2022	FS 12/31/2023	JE Ref #	CAIDJE	CAID 12/31/2023
Group : [3000] Balance Sheet						
Subgroup : None						
1010.00	CASH - OPERATING	923,783.16	536,443.00		0.00	536,443.00
1020.00	CASH - PAYROLL ACCOUNT	(0.01)	0.00		0.00	0.00
1025.00	CASH-ACTIVITY ACCT	2,284.31	909.00		0.00	909.00
1030.00	CASH ON HAND - PETTY CASH	1,400.00	1,400.00		0.00	1,400.00
1061.00	A/R - PRIVATE	120,015.47	31,282.00		0.00	31,282.00
1061.02	A/R - PRIVATE MED A COINS	18,596.50	41,750.00		0.00	41,750.00
1061.10	A/R - PRIVATE MED B COINS	190.74	0.00		0.00	0.00
1062.00	A/R - MEDICARE PART A	580,850.95	866,451.00		0.00	866,451.00
1063.00	A/R - MASSHEALTH	492,677.25	452,822.00		0.00	452,822.00
1063.02	A/R - MASSHEALTH MED A COINS	10,353.37	21,237.00		0.00	21,237.00
1063.50	A/R - MASSHEALTH PENDING	151,423.02	168,520.00		0.00	168,520.00
1064.00	A/R - MASSHEALTH PAT PD AMT	76,089.49	15,991.00		0.00	15,991.00
1075.10	A/R OTHER MED B COINS	6,148.32	3,216.00		0.00	3,216.00
1080.00	A/R HMO/INSURANCE	29,991.61	20,385.00		0.00	20,385.00
1080.02	A/R CO-INSURANCE	113,974.01	179,829.00		0.00	179,829.00
1084.00	A/R MEDICARE PART B	20,859.04	25,972.00		0.00	25,972.00
1140.00	RESERVE FOR BAD DEBTS	(162,000.00)	(110,000.00)		0.00	(110,000.00)
1170.00	DUE FROM EMPLOYEES	1,247.25	0.00		0.00	0.00
1250.00	PATIENT EXCHANGE	1,240.20	2,485.00		0.00	2,485.00
1280.00	PREPAID INSURANCE	59,352.55	36,352.00		0.00	36,352.00
1300.00	OTHER PREPAID EXPENSES	45,499.01	45,669.00		0.00	45,669.00
1310.00	ESCROW - R.E. TAXES	20,060.48	19,100.00		0.00	19,100.00
1335.00	ESCROW - LATENT DEFECTS	2,297.54	2,299.00		0.00	2,299.00
1340.00	ESCROW - REPLACEMENT RESERVE	450,557.10	529,224.00		0.00	529,224.00
1350.00	ESCROW - HUD MORTGAGE INSUR	25,859.20	25,052.00		0.00	25,052.00
1360.00	ESCROW - PROPERTY INSURANCE	12,636.94	10,677.00		0.00	10,677.00
1511.00	LAND	150,000.00	150,000.00		0.00	150,000.00
1512.00	LAND IMPROVEMENTS	276,116.63	240,661.00		35,455.92	276,116.92
				CAIDJE - 1	35,455.92	
1513.00	ACCUM.DEPR.LAND IMPROVEMENTS	(239,614.78)	(238,083.00)		(2,269.00)	(240,352.00)
				CAIDJE - 1	(2,269.00)	
1521.00	BUILDING	5,862,221.91	5,862,222.00		0.00	5,862,222.00
1522.00	ACCUM DEPR - BUILDING	(3,787,897.74)	(3,884,378.00)		0.00	(3,884,378.00)
1611.00	BUILDING IMPROVEMENTS	3,332,528.31	3,335,800.00		0.00	3,335,800.00
1612.00	ACCUM DEPR - BLDG IMPROV	(2,542,924.20)	(2,643,428.00)		30,592.73	(2,612,835.27)
				CAIDJE - 1	30,592.73	
1651.00	EQUIPMENT	2,839,686.88	2,915,663.00		0.00	2,915,663.00
1652.00	ACCUM DEPR - EQUIPMENT	(2,461,184.24)	(2,566,094.00)		41,159.05	(2,524,934.95)
				CAIDJE - 1	41,159.05	
1661.00	SOFTWARE	2,086.69	2,087.00		0.00	2,087.00
1662.00	ACCUM.DEPRE. SOFTWARE	(2,086.69)	(2,087.00)		0.00	(2,087.00)
1671.00	COMPUTER EQUIPMENT	109,396.49	143,052.00		0.00	143,052.00
1672.00	ACCUM DEPR COMPUTER EQUIPMENT	(61,468.92)	(79,456.00)		0.00	(79,456.00)
1675.00	OPERATING RIGHT OF USE ASSET	77,242.21	40,727.00		0.00	40,727.00
1960.00	UTILITY DEPOSITS	24,000.00	24,000.00		0.00	24,000.00
1975.00	MORTGAGE ACQUISITION COSTS	65,350.39	65,350.00		0.00	65,350.00
1982.00	ACCUM AMORT-MORT ACQ COSTS #2	(20,419.99)	(22,462.00)		0.00	(22,462.00)
1983.00	Insurance Recovery Receivable	65,000.00	0.00		0.00	0.00
2020.00	ACCOUNTS PAYABLE	(537,923.02)	(447,890.00)		0.00	(447,890.00)
2021.00	A/P - SW/QA OPERATIONS INTERCO	150,663.18	227,213.00		0.00	227,213.00
2023.00	A/P - SHG OPERATIONS INTERCO	127,787.58	121,253.00		0.00	121,253.00
2030.00	ACCRUED EXPENSES	(157,507.17)	(262,566.00)		0.00	(262,566.00)
2031.00	ACCRUED MANAGEMENT FEES (SHG)	(9,322.78)	(33,514.00)		0.00	(33,514.00)
2049.00	SUSPENSE	(3.19)	(3.00)		0.00	(3.00)
2112.00	DUE TO/FROM SOUTHWOOD	(220,153.00)	(220,153.00)		0.00	(220,153.00)
2133.00	MEDICAID SUPPLEMENTAL COVID	0.00	(62,278.00)		0.00	(62,278.00)
2134.00	MEDICARE PROVIDER RELIEF FUND	0.46	0.00		0.00	0.00
2136.00	MEDICAID HPPD RECOUPMENT	0.00	(73,975.00)		0.00	(73,975.00)
2190.00	ACCRUED SALARIES	(147,994.00)	(171,768.00)		0.00	(171,768.00)
2191.00	ACCRUED BENEFIT TIME	(218,945.45)	(264,605.00)		0.00	(264,605.00)
2214.00	ACCRUED PAYROLL TAXES	(34,737.09)	(42,062.00)		0.00	(42,062.00)
2261.00	STATE INCOME TAX PAYABLE	(36,180.00)	(456.00)		0.00	(456.00)
2270.00	ACCRUED INTEREST PAYABLE	(12,532.14)	(12,103.00)		0.00	(12,103.00)
2290.00	OTHER CURRENT LIABILITIES	(101,401.31)	(34,555.00)		0.00	(34,555.00)
2300.00	ST LEASE LIABILITY - OPERATING	(36,514.85)	(37,550.00)		0.00	(37,550.00)
2301.00	LT LEASE LIABILITY - OPERATING	(40,727.36)	(3,177.00)		0.00	(3,177.00)
2310.00	FIRST MORTGAGE	(5,187,107.19)	(4,998,085.00)		0.00	(4,998,085.00)
2315.00	CURRENT MATURITIES ON LTD	(183,809.07)	(189,022.00)		0.00	(189,022.00)
2395.00	Litigation Obligation	(65,000.00)	0.00		0.00	0.00
2620.00	CAPITAL STOCK	(282,259.17)	(282,259.00)		0.00	(282,259.00)
2630.00	PAID IN SURPLUS	0.30	0.00		0.00	0.00
2650.00	RETAINED EARNINGS	(315,645.12)	618,788.00		(104,938.70)	513,849.30
				CAIDJE - 1	(104,938.70)	
2651.00	C/Y DISTRIBUTIONS	1,440,000.00	0.00		0.00	0.00
2660.00	PARTNERS' CAPITAL	(213,604.00)	(213,604.00)		0.00	(213,604.00)

Subtotal : None		610,506.06	(111,732.00)		0.00	(111,732.00)
Total [3000] Balance Sheet		610,506.06	(111,732.00)		0.00	(111,732.00)
Group : [9000] P&L						
Subgroup : None						
3003.5	Income-Medicarre Managed care	(64,331.00)	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
3021.00	PRIVATE REVENUE	(1,531,015.00)	(1,383,425.00)		0.00	(1,383,425.00)
3022.00	REVENUE - MEDICARE A	(4,055,044.00)	(6,174,229.00)		0.00	(6,174,229.00)
				CAIDJE - 2	(0.00)	
3022.05	Medicare A - 2% Sequestration	60,170.08	138,962.00		0.00	138,962.00
3022.10	REVENUE - MEDICARE ADJUSTMENT	(882,218.80)	(1,595,690.00)		0.00	(1,595,690.00)
3023.00	REVENUE - MASSHEALTH	(4,164,790.34)	(6,718,468.00)		1,465,050.00	(5,253,418.00)
				CAIDJE - 4	1,465,050.00	
3023.10	REVENUE - MASSHEALTH ADJSTMNT	0.00	1,320,551.00		0.00	1,320,551.00
3023.20	HPPD Rate Adjustments	0.00	118,376.00		0.00	118,376.00
3029.00	REVENUE - HOSPICE	(1,262.76)	(242.00)		0.00	(242.00)
3029.10	REVENUE - HOSPICE ADJUSTMENT	0.00	1.00		0.00	1.00
3030	resouces	(1,558,327.00)	0.00		(1,465,050.00)	(1,465,050.00)
				CAIDJE - 4	(1,465,050.00)	
3040.00	REVENUE - HMO/INSURANCE	(67,306.00)	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
3040.10	REVENUE - HMO/INSUR ADJUSTMENT	(31,555.12)	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
3170.00	REVENUE - PRIOR YEAR RETRO	23,243.24	0.00		0.00	0.00
3180.00	INTEREST INCOME	(62.85)	(241.00)		0.00	(241.00)
3181.00	INTEREST - REPLACEMENT RESERVE	(136.40)	(318.00)		0.00	(318.00)
3190.00	OTHER INCOME	(21,883.11)	(73,377.00)		0.00	(73,377.00)
3190.01	Federal Relief Grant Revenue	(519,766.46)	0.00		0.00	0.00
3190.02	State Relief Grant Revenue (Includes COVID Testing)	(626,467.14)	(57,456.00)		0.00	(57,456.00)
3190.04	Gain on disposal of fixed asset	(43,473.66)	0.00		0.00	0.00
3725.02	PHARMACY - PART A	(158,359.79)	(286,672.00)		0.00	(286,672.00)
3725.05	PHARMACY - PART B	(2,699.32)	0.00		0.00	0.00
3725.08	PHARMACY - HMO/INSURANCE	(2,472.22)	0.00		0.00	0.00
3730.02	LABORATORY - PART A	(49,703.37)	(77,100.00)		0.00	(77,100.00)
3730.05	LABORATORY - PART B	(5,555.00)	0.00		0.00	0.00
3730.08	LABORATORY - HMO/INSURANCE	(1,537.21)	0.00		0.00	0.00
3741.02	DME/CONCENTRATOR - PART A	(1,136.54)	(1,514.00)		0.00	(1,514.00)
3741.08	DME/CONCENTRATOR - HMO/INSURA	(91.00)	0.00		0.00	0.00
3742.01	PHYSICAL THERAPY - PRIVATE	0.00	(889.00)		0.00	(889.00)
3742.02	PHYSICAL THERAPY - PART A	(1,268,968.52)	(1,725,482.00)		0.00	(1,725,482.00)
3742.05	PHYSICAL THERAPY - PART B	(334,435.76)	(219,312.00)		0.00	(219,312.00)
3742.08	PHYSICAL THERAPY - HMO/INSURA	(84,040.42)	(35,632.00)		0.00	(35,632.00)
3743.01	OCCUP THERAPY - PRIVATE	0.00	(978.00)		0.00	(978.00)
3743.02	OCCUP THERAPY - PART A	(1,329,493.42)	(1,655,421.00)		0.00	(1,655,421.00)
3743.05	OCCUP THERAPY - PART B	(168,721.68)	(73,011.00)		0.00	(73,011.00)
3743.08	OCCUP THERAPY - HMO/INSURANCE	(74,882.44)	0.00		0.00	0.00
3744.02	SPEECH THERAPY - PART A	(197,374.80)	(273,413.00)		0.00	(273,413.00)
3744.05	SPEECH THERAPY - PART B	(55,628.10)	(15,784.00)		0.00	(15,784.00)
3744.08	SPEECH THERAPY - HMO/INSURANCE	(18,756.30)	(7,643.00)		0.00	(7,643.00)
3751.02	RADIOLOGY/X-RAY - PART A	(13,133.50)	(23,900.00)		0.00	(23,900.00)
3751.08	RADIOLOGY/X-RAY - HMO/INSURAN	(868.02)	0.00		0.00	0.00
3801.00	CONTRACTUAL ADJ - PRIVATE	43.90	21,829.00		0.00	21,829.00
3802.00	CONTRACTUAL ADJ - PART A	3,019,718.61	4,043,502.00		0.00	4,043,502.00
3803.00	CONTRACT ADJ - M/CAID USER FEE	616,874.66	571,770.00		0.00	571,770.00
3803.01	CONTRACT ADJ - M/CAID	120.06	69.00		0.00	69.00
3805.00	CONTRACT ADJ - PART B	344,245.69	193,346.00		0.00	193,346.00
3805.10	C/A - Med B - 2% Sequestration	2,005.01	1,909.00		0.00	1,909.00
3808.00	CONTRACT ADJ - HMO/INSURAN	142,621.62	39,154.00		0.00	39,154.00
4110.00	SALARY - ADMINISTRATOR	179,574.68	168,074.00		0.00	168,074.00
4112.00	ADMINISTRATOR PURCHASED SVC	18,240.00	0.00		0.00	0.00
4140.00	SALARIES - CLERICAL	490,236.08	429,182.00		0.00	429,182.00
4141.00	ALLOCATED CLERICAL SALARIES	(144,564.64)	(110,853.00)		0.00	(110,853.00)
4150.00	PAYROLL SERVICES	29,025.07	29,881.00		0.00	29,881.00
4152.00	COMPUTER EXPENSES	110,773.87	173,890.00		0.00	173,890.00
4160.00	MANAGEMENT FEES	627,006.66	709,969.00		0.00	709,969.00
4247.00	CREDIT CARD PROCESSING FEE	1,711.10	2,113.00		0.00	2,113.00
4248.00	BANK CHARGES	1,617.39	2,242.00		0.00	2,242.00
4249.00	POSTAGE	4,917.65	3,850.00		0.00	3,850.00
4250.00	OFFICE SUPPLIES & EXPENSE	49,520.41	57,622.00		0.00	57,622.00
4251.00	PROFESSIONAL SERVICES	118,721.42	34,272.00		0.00	34,272.00
4252.00	TUITION & EDUCATION	252.00	0.00		0.00	0.00
4254.00	SALES TAX - REMITTABLE	1,698.88	552.00		0.00	552.00
4256.00	EMPLOYEE EDUCATION	11,478.45	15,428.00		0.00	15,428.00
4257.00	LATE CHARGES	1,134.82	96.00		0.00	96.00
4258.00	FINES & PENALTIES	45,806.35	0.00		0.00	0.00
4259.00	MISCELLANEOUS EXPENSE	11,355.80	4,544.00		0.00	4,544.00
4261.00	TELEPHONE	45,411.62	33,364.00		0.00	33,364.00
4262.00	DIRECTORY ADVERTISING	0.00	998.00		0.00	998.00
4295.00	ADVERTISING - HELP WANTED	38,598.75	95,124.00		0.00	95,124.00
4298.00	ADVERTISING - PROMOTIONAL	4,552.55	26,949.00		0.00	26,949.00
4301.00	LICNSES, SUBSCR & DUES - PT R	17,533.71	16,409.00		0.00	16,409.00
4302.00	LICNSES, SUBSCR & DUES - NON	544.06	1,527.00		0.00	1,527.00
4313	OTHER BENEFITS- DON	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
4331.00	LOST ITEMS - RESIDENT	168.10	4,771.00		0.00	4,771.00

4333.00	EMPLOYEE BENEFITS - OTHER	11,699.02	3,886.00		0.00	3,886.00
				CAIDJE - 3	(0.00)	
4334.00	401K MATCH EXPENSE	12,339.65	6,926.00		0.00	6,926.00
				CAIDJE - 3	(0.00)	
4334.03	PENSION EXPENSE-DON	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
4335.00	401K ADMINISTRATION FEES	1,200.00	(300.00)		0.00	(300.00)
4360.00	ACCOUNTING OTHER	47,896.54	45,556.00		0.00	45,556.00
4370.00	LEGAL - CORPORATE	2,470.00	45,888.00		0.00	45,888.00
4372.00	LEGAL - COLLECTIONS	8,062.86	7,311.00		0.00	7,311.00
4400.00	PAYROLL TAXES - ACCRD	(5,420.72)	7,325.00		0.00	7,325.00
4400.03	PAYROLL TAXES-DON	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
4401.00	FUTA TAX	7,743.18	7,219.00		0.00	7,219.00
4402.00	EMPLOYER MEDICARE	89,176.42	101,236.00		0.00	101,236.00
4403.00	EMPLOYER FICA	381,305.02	431,020.00		0.00	431,020.00
				CAIDJE - 3	(0.00)	
4404.00	MUTA EXPENSE	33,167.61	32,975.00		0.00	32,975.00
4405.00	MASS. HEALTH INS. TAX	29,601.75	31,188.00		0.00	31,188.00
4407	P/R taxes admin	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
4409.00	SALARY ALLOCATION - P/R TAXES	(4,082.52)	3,200.00		0.00	3,200.00
4411	GRP HLTH/LIFE DON	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
4412.00	VISION CARE	305.48	654.00		0.00	654.00
4413.00	MEDICAL FLEX SPENDING	45,001.00	22,724.00		0.00	22,724.00
4415.00	GROUP HEALTH INSURANCE	267,133.60	304,959.00		0.00	304,959.00
				CAIDJE - 3	(0.00)	
4416.00	GROUP DENTAL	4,092.66	8,973.00		0.00	8,973.00
4417	GROUP HEALTH INS - ADM	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
4418.00	GROUP DISA/LIFE INSURANCE	3,896.33	6,236.00		0.00	6,236.00
4420.00	INSURANCE - OTHER	9,658.43	12,537.00		0.00	12,537.00
4422.00	INSURANCE - MALPRACTICE	243,555.73	277,309.00		0.00	277,309.00
4423	W/C INS. ADMINISTRATOR	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
4425.00	INSURANCE - WORKERS COMP	116,483.53	99,572.00		0.00	99,572.00
				CAIDJE - 3	(0.00)	
4425.03	WORKERS COMPENSATION-DON	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
4429	OTHER BENEFITS ADMIN.	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
4437.00	INTEREST - WORKING CAPITAL	7,268.65	32,118.00		0.00	32,118.00
4438	ADMIN PENSION EXPENSE	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
4510.00	REAL ESTATE TAXES	48,915.10	45,072.00		0.00	45,072.00
4511.00	PERSONAL PROPERTY TAXES	927.49	829.00		0.00	829.00
4520.00	INTEREST - 1ST MORTGAGE	152,691.07	147,610.00		0.00	147,610.00
4522.00	MORTGAGE INSURANCE PREMIUMS	27,191.61	26,282.00		0.00	26,282.00
4528.00	AMORT OF MORTGAGE ACQ COSTS	2,041.99	2,042.00		0.00	2,042.00
4538.00	RENT - OTHER	38,122.44	38,122.00		0.00	38,122.00
4550.00	DEPRECIATION - BUILDING	96,481.00	96,480.00		0.00	96,480.00
4555.00	DEPRECIATION - LAND IMPROVE.	737.00	737.00		0.00	737.00
4560.00	DEPRECIATION - BLDG IMPROVE.	70,436.00	69,911.00		0.00	69,911.00
4570.00	DEPRECIATION - EQUIPMENT	67,122.19	63,751.00		0.00	63,751.00
4571.00	DEPRECIATION - COMPUTER EQUIP	12,693.81	17,987.00		0.00	17,987.00
4575.00	DEPRECIATION - SOFTWARE	139.80	0.00		0.00	0.00
4590.00	INSURANCE - BLDG & EQUIP	12,841.58	14,704.00		0.00	14,704.00
5105.00	SALARIES - PLANT	161,282.26	207,343.00		0.00	207,343.00
5110.00	PURCHASED SERVICE - PLANT	177,556.96	172,710.00		0.00	172,710.00
5115.00	SUPPLIES & EXPENSE - PLANT	117,761.77	144,236.00		0.00	144,236.00
5116.00	RUBBISH REMOVAL	47,885.28	49,400.00		0.00	49,400.00
5117.00	MEDICAL WASTE DISPOSAL	1,620.00	1,755.00		0.00	1,755.00
5120.00	UTILITIES - OTHER	18,925.11	19,936.00		0.00	19,936.00
5121.00	ELECTRICITY	84,372.08	79,601.00		0.00	79,601.00
5122.00	WATER AND SEWERAGE	86,984.97	87,512.00		0.00	87,512.00
5124.00	GAS	50,371.19	58,823.00		0.00	58,823.00
5205.00	SALARIES - DIETARY	566,076.29	653,831.00		0.00	653,831.00
5220.00	DIETARY - FOOD	326,640.16	348,800.00		0.00	348,800.00
5221.00	PURCHASED SERVICE - DIETARY	7,099.55	10,547.00		0.00	10,547.00
5231.00	SALARIES - DIETICIAN	15,926.11	63,126.00		0.00	63,126.00
5232.00	ALLOC DIETICIAN SALARY	47,046.81	41,038.00		0.00	41,038.00
5233.00	PURCHASED SERVICE - DIETICIAN	0.00	165.00		0.00	165.00
5235.00	DIETARY SUPPLIES & EXPENSE	46,768.47	32,581.00		0.00	32,581.00
5310.00	SALARIES - LAUNDRY	80,908.35	64,946.00		0.00	64,946.00
5320.00	PURCHASE SERVICE - LAUNDRY	3,381.53	2,094.00		0.00	2,094.00
5330.00	SUPPLIES & EXPENSE - LAUNDRY	11,886.18	13,403.00		0.00	13,403.00
5340.00	LINEN & BEDDING - LAUNDRY	6,098.87	4,424.00		0.00	4,424.00
5410.00	SALARIES - HOUSEKEEPING	213,528.24	253,011.00		0.00	253,011.00
5420.00	SUPP & EXP - HOUSEKEEPING	0.00	3,614.00		0.00	3,614.00
6020.00	SALARY - DIRECTOR OF NURSING	131,442.51	171,559.00		0.00	171,559.00
6021.00	SALARIES - ASST DIR NURSING	104,533.85	93,137.00		0.00	93,137.00
6025.00	SALARIES - UNIT MANAGER	0.00	3,360.00		0.00	3,360.00
6025.04	SALARY - UNIT MANAGER NORTH	86,572.28	71,968.00		0.00	71,968.00
6025.05	SALARY - UNIT MANAGER SOUTH	87,165.40	18,453.00		0.00	18,453.00
6030.00	SALARIES - R.N.	115,886.96	106,699.00		0.00	106,699.00
6030.04	SALARIES RNS NORTH	19.45	27,336.00		0.00	27,336.00

6030.05	SALARIES RNS SOUTH	273,576.87	403,216.00	0.00	403,216.00
6032.00	RN PAYROLL ALLOCATION	0.00	34,031.00	0.00	34,031.00
6035.00	PURCHASED SERVICE - RNS	242,209.67	416,194.00	0.00	416,194.00
6040.00	SALARIES - LPNS	421,509.24	676,833.00	0.00	676,833.00
6040.04	SALARIES LPNS NORTH	248,681.35	224,060.00	0.00	224,060.00
6040.05	SALARIES LPNS SOUTH	417,115.54	489,274.00	0.00	489,274.00
6045.00	PURCHASED SERVICE - LPNS	252,266.54	207,117.00	0.00	207,117.00
6050.00	SALARY - CNAS	497,764.62	398,009.00	0.00	398,009.00
6050.04	SALARIES CNAS NORTH	640,614.47	1,018,507.00	0.00	1,018,507.00
6050.05	SALARIES CNAS SOUTH	598,782.50	931,464.00	0.00	931,464.00
6052.00	RESIDENT CARE ASSISTANTS	282,813.52	55,285.00	0.00	55,285.00
6055.00	PURCHASED SERVICE - CNAS	33,971.00	22,347.00	0.00	22,347.00
6504.00	SALARIES - STAFF DEVELOPMENT	19,371.67	9,764.00	0.00	9,764.00
6505.00	SALARIES - MEDICAL RECORDS	50,820.32	69,613.00	0.00	69,613.00
6505.04	SALARY UNIT ASST NORTH	3,191.24	0.00	0.00	0.00
6505.05	SALARY UNIT ASST SOUTH	37,869.56	38,191.00	0.00	38,191.00
6506.00	SALARIES - MMQ/MDS EVAL. NURSE	164,686.83	153,022.00	0.00	153,022.00
6508.00	ALLOC.MMQ/STAFF DEV.SALARIES	16,900.26	42,241.00	0.00	42,241.00
6511.00	MEDICAL DIRECTOR	16,800.00	16,800.00	0.00	16,800.00
6522.00	SUPPLIES & EXPENSE - NURSING	444,107.81	311,995.00	0.00	311,995.00
6810.00	SALARIES - SOCIAL SERVICE	119,388.26	150,519.00	0.00	150,519.00
6811.00	SALARY ALLOC - SOCIAL SERVICES	(9,770.72)	0.00	0.00	0.00
6830.00	PURCH SERV - SOCIAL SERVICE	48,258.75	27,590.00	0.00	27,590.00
6880.00	ADMISSION SALARIES	125,784.17	95,151.00	0.00	95,151.00
6881.00	ALLOC ADMISSIONS	7,054.91	9,967.00	0.00	9,967.00
7021.00	SALARIES - ACTIVITIES	109,116.54	164,799.00	0.00	164,799.00
7021.50	PAYROLL ALLOC - ACTIVITIES	18,921.89	19,327.00	0.00	19,327.00
7022.00	PURCHASED SERVICE - ACTIVIITES	26,740.00	23,311.00	0.00	23,311.00
7023.00	SUPPLIES & EXPENSE - ACTIVITY	19,337.70	13,467.00	0.00	13,467.00
7800.02	ANCILLARY OTHER - PART A	12,836.77	25,082.00	0.00	25,082.00
7825.02	PHARMACY - PART A	156,257.57	286,537.00	0.00	286,537.00
7825.03	PHARMACY - M/CAID	1,293.21	2,029.00	0.00	2,029.00
7825.08	PHARMACY - HMO/INSURANCE	4,688.91	135.00	0.00	135.00
7826.03	IV THERAPY - M/CAID	0.00	3.00	0.00	3.00
7827.02	MED/SURG SUPPLY - PART A	330.48	2,215.00	0.00	2,215.00
7829.01	DME/CONCENTRATOR - PRIVATE	0.00	170.00	0.00	170.00
7829.02	DME/CONCENTRATOR - PART A	1,197.54	4,003.00	0.00	4,003.00
7829.03	DME/CONCENTRATOR - M/CAID	408.64	1,023.00	0.00	1,023.00
7829.09	DME/CONCENTRATOR - HOSPICE	78.00	25.00	0.00	25.00
7830.02	LABORATORY - PART A	51,952.57	70,412.00	0.00	70,412.00
7830.03	LABORATORY - M/CAID	15.03	54.00	0.00	54.00
7830.05	LABORATORY - PART B	0.00	52.00	0.00	52.00
7830.08	LABORATORY - HMO/INSURANCE	331.73	0.00	0.00	0.00
7832.01	RADIOLOGY - PRIVATE	0.00	445.00	0.00	445.00
7832.02	RADIOLOGY - PART A	13,288.77	25,107.00	0.00	25,107.00
7832.03	RADIOLOGY - M/CAID	584.40	300.00	0.00	300.00
7842.01	PHYSICAL THERAPY - PRIVATE	210.60	189.00	0.00	189.00
7842.02	PHYSICAL THERAPY - PART A	289,214.28	397,735.00	0.00	397,735.00
7842.05	PHYSICAL THERAPY - PART B	103,959.68	67,705.00	0.00	67,705.00
7842.08	PHYSICAL THERAPY - HMO/INSURA	20,347.20	5,502.00	0.00	5,502.00
7842.79	PHYSICAL THERAPY SUPPLIES	4,918.01	5,236.00	0.00	5,236.00
7843.01	OCCUP THERAPY - PRIVATE	216.00	205.00	0.00	205.00
7843.02	OCCUP THERAPY - PART A	292,017.96	377,118.00	0.00	377,118.00
7843.05	OCCUP THERAPY - PART B	50,937.25	23,347.00	0.00	23,347.00
7843.08	OCCUP THERAPY - HMO/INSURANCE	17,577.00	65.00	0.00	65.00
7844.01	SPEECH THERAPY - PRIVATE	268.92	0.00	0.00	0.00
7844.02	SPEECH THERAPY - PART A	37,929.60	50,476.00	0.00	50,476.00
7844.05	SPEECH THERAPY - PART B	20,518.45	8,386.00	0.00	8,386.00
7844.08	SPEECH THERAPY - HMO/INSURANCE	3,613.68	824.00	0.00	824.00
7953.02	AMBULANCE/TRANSPORT - PART A	12,897.18	34,391.00	0.00	34,391.00
8010.00	BAD DEBTS	129,971.47	119,286.00	0.00	119,286.00
8025.00	STATE INCOME TAX	53,812.00	14,858.00	0.00	14,858.00
8027.00	STATE EXCISE TAX	440.00	0.00	0.00	0.00
Subtotal : None		<u>(610,506.06)</u>	<u>111,732.00</u>	<u>0.00</u>	<u>111,732.00</u>
Total [9000] P&L		<u>(610,506.06)</u>	<u>111,732.00</u>	<u>0.00</u>	<u>111,732.00</u>
Sum of Account Groups		0.00	0.00	0.00	0.00
Net (Income) Loss		0.00	0.00	0.00	0.00

Client: **A442756 - Queen Anne Nursing Home, Inc.**
Engagement: **MDMC 2023 - Queen Anne Nursing Home, Inc.**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - MCD SNF-CR Groupings Report.**

Account	Description	CAID 12/31/2023	PP-1 12/31/2022
Group : [S6L1.1C1] Cash and Cash Equivalents			
Subgroup : None			
1010.00	CASH - OPERATING	536,443.00	923,783.16
1020.00	CASH - PAYROLL ACCOUNT	0.00	(0.01)
1025.00	CASH-ACTIVITY ACCT	909.00	2,284.31
1030.00	CASH ON HAND - PETTY CASH	1,400.00	1,400.00
Subtotal : None		538,752.00	927,467.46
Total [S6L1.1C1]	Cash and Cash Equivalents	538,752.00	927,467.46
Group : [S6L1.5C1] Payer Accounts Receivable			
Subgroup : [S6L1.5C1] A/ R Self-Pay Patients (Private)			
1061.00	A/R - PRIVATE	31,282.00	120,015.47
1061.02	A/R - PRIVATE MED A COINS	41,750.00	18,596.50
1061.10	A/R - PRIVATE MED B COINS	0.00	190.74
1064.00	A/R - MASSHEALTH PAT PD AMT	15,991.00	76,089.49
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		89,023.00	214,892.20
Subgroup : [S6L1.5C1] A/R Managed Care Patients (Private)			
1080.00	A/R HMO/INSURANCE	20,385.00	29,991.61
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		20,385.00	29,991.61
Subgroup : [S6L1.5C1] A/r Medicare Non Managed Care			
1062.00	A/R - MEDICARE PART A	866,451.00	580,850.95
1075.10	A/R OTHER MED B COINS	3,216.00	6,148.32
1084.00	A/R MEDICARE PART B	25,972.00	20,859.04
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		895,639.00	607,858.31
Subgroup : [S6L1.5C1] A/R Mass Medicaid Non Managed Care			
1063.00	A/R - MASSHEALTH	452,822.00	492,677.25
1063.02	A/R - MASSHEALTH MED A COINS	21,237.00	10,353.37
1063.50	A/R - MASSHEALTH PENDING	168,520.00	151,423.02
1080.02	A/R CO-INSURANCE	179,829.00	113,974.01
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Car		822,408.00	768,427.65
Total [S6L1.5C1]	Payer Accounts Receivable	1,827,455.00	1,621,169.77
Group : [S6L1.6C1] Less Reserve for Bad Debts			
Subgroup : None			
1140.00	RESERVE FOR BAD DEBTS	(110,000.00)	(162,000.00)
Subtotal : None		(110,000.00)	(162,000.00)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(110,000.00)	(162,000.00)
Group : [S6L1.7C1] Receivable from Officers/Owners/Employees			
Subgroup : [S6L1.7C1] Due from Employees			
1170.00	DUE FROM EMPLOYEES	0.00	1,247.25
Subtotal [S6L1.7C1A] Due from Employees		0.00	1,247.25
Total [S6L1.7C1]	Receivable from Officers/Owners/Em	0.00	1,247.25
Group : [S6L1.8C1] Receivable from Affiliates/Related Parties			
Subgroup : None			
2021.00	A/P - SW/QA OPERATIONS INTERCO	227,213.00	150,663.18
2023.00	A/P - SHG OPERATIONS INTERCO	121,253.00	127,787.58
2112.00	DUE TO/FROM SOUTHWOOD	(220,153.00)	(220,153.00)
Subtotal : None		128,313.00	58,297.76
Total [S6L1.8C1]	Receivable from Affiliates/Related Par	128,313.00	58,297.76
Group : [S6L1.11C1] Other Receivables			
Subgroup : None			
1250.00	PATIENT EXCHANGE	2,485.00	1,240.20
Subtotal : None		2,485.00	1,240.20
Total [S6L1.11C1]	Other Receivables	2,485.00	1,240.20
Group : [S6L1.13C1] Prepaid Insurance			
Subgroup : None			
1280.00	PREPAID INSURANCE	36,352.00	59,352.55

Subtotal : None		36,352.00	59,352.55	
Total [S6L1.13C1]	Prepaid Insurance	36,352.00	59,352.55	
Group : [S6L1.15C1]	Other Prepaid Expenses			
Subgroup : None				
1300.00	OTHER PREPAID EXPENSES	45,669.00	45,499.01	
Subtotal : None		45,669.00	45,499.01	
Total [S6L1.15C1]	Other Prepaid Expenses	45,669.00	45,499.01	
Group : [S6L1.17C1]	Other Current Assets			
Subgroup : None				
1310.00	ESCROW - R.E. TAXES	19,100.00	20,060.48	
1335.00	ESCROW - LATENT DEFECTS	2,299.00	2,297.54	
1340.00	ESCROW - REPLACEMENT RESERVE	529,224.00	450,557.10	
1350.00	ESCROW - HUD MORTGAGE INSUR	25,052.00	25,859.20	
1360.00	ESCROW - PROPERTY INSURANCE	10,677.00	12,636.94	
1675.00	OPERATING RIGHT OF USE ASSET	40,727.00	77,242.21	
1983.00	Insurance Recovery Receivable	0.00	65,000.00	
Subtotal : None		627,079.00	653,653.47	
Total [S6L1.17C1]	Other Current Assets	627,079.00	653,653.47	
Group : [S6L2.1C1]	Land			
Subgroup : None				
1511.00	LAND	150,000.00	150,000.00	
Subtotal : None		150,000.00	150,000.00	
Total [S6L2.1C1]	Land	150,000.00	150,000.00	
Group : [S6L2.2C1]	Building			
Subgroup : [S6L2.2C1A]	Building Costs			
1521.00	BUILDING	5,862,222.00	5,862,221.91	
Subtotal [S6L2.2C1A]	Building Costs	5,862,222.00	5,862,221.91	
Subgroup : [S6L2.2C1B]	A/D Building			
1522.00	ACCUM DEPR - BUILDING	(3,884,378.00)	(3,787,897.74)	
Subtotal [S6L2.2C1B]	A/D Building	(3,884,378.00)	(3,787,897.74)	96481
Total [S6L2.2C1]	Building	1,977,844.00	2,074,324.17	
Group : [S6L2.3C1]	Improvements - Cost			
Subgroup : [S6L2.3C1A]	Building Improvements			
1611.00	BUILDING IMPROVEMENTS	3,335,800.00	3,332,528.31	
Subtotal [S6L2.3C1A]	Building Improvements	3,335,800.00	3,332,528.31	
Subgroup : [S6L2.3C1B]	Leasehold Improvements			
1512.00	LAND IMPROVEMENTS	276,116.92	240,660.71	
Subtotal [S6L2.3C1B]	Leasehold Improvements	276,116.92	240,660.71	
Subgroup : [S6L2.3C1D]	A/D Building Improvements			
1612.00	ACCUM DEPR - BLDG IMPROV	(2,612,835.27)	(2,573,516.93)	
Subtotal [S6L2.3C1D]	A/D Building Improvements	(2,612,835.27)	(2,573,516.93)	
Subgroup : [S6L2.3C1E]	A/D Leasehold Improvements			
1513.00	ACCUM.DEPR.LAND IMPROVEMENTS	(240,352.00)	(237,345.78)	
Subtotal [S6L2.3C1E]	A/D Leasehold Improvements	(240,352.00)	(237,345.78)	
Total [S6L2.3C1]	Improvements - Cost	758,729.65	762,326.31	
Group : [S6L2.4C1]	Equipment			
Subgroup : [S6L2.4C1A]	Equipment Cost			
1651.00	EQUIPMENT	2,915,663.00	2,839,686.88	
1671.00	COMPUTER EQUIPMENT	143,052.00	109,396.49	
Subtotal [S6L2.4C1A]	Equipment Cost	3,058,715.00	2,949,083.37	#####
Subgroup : [S6L2.4C1b]	A/D Equipment			
1652.00	ACCUM DEPR - EQUIPMENT	(2,524,934.95)	(2,502,343.29)	
1672.00	ACCUM DEPR COMPUTER EQUIPMEI	(79,456.00)	(61,468.92)	
Subtotal [S6L2.4C1b]	A/D Equipment	(2,604,390.95)	(2,563,812.21)	40439
Total [S6L2.4C1]	Equipment	454,324.05	385,271.16	
Group : [S6L2.5C1]	Software/Limited Life Assets			
Subgroup : [S6L2.5C1A]	Software Cost			
1661.00	SOFTWARE	2,087.00	2,086.69	
Subtotal [S6L2.5C1A]	Software Cost	2,087.00	2,086.69	

Subgroup : [S6L2.5C] A/D Software			
1662.00	ACCUM.DEPRE. SOFTWARE	(2,087.00)	(2,086.69)
Subtotal [S6L2.5C1B] A/D Software		(2,087.00)	(2,086.69)
Total [S6L2.5C1] Software/Limited Life Assets		0.00	0.00
Group : [S6L3.3C1] Other Deferred Charges and Non Current Assets			
Subgroup : [S6L3.3C] Utility Deposits			
1960.00	UTILITY DEPOSITS	24,000.00	24,000.00
Subtotal [S6L3.3C1D] Utility Deposits		24,000.00	24,000.00
Total [S6L3.3C1] Other Deferred Charges and Non Curr		24,000.00	24,000.00
Group : [S6L3.5C1] Mortgage Acquisition Costs			
Subgroup : None			
1975.00	MORTGAGE ACQUISITION COSTS	65,350.00	65,350.39
Subtotal : None		65,350.00	65,350.39
Total [S6L3.5C1] Mortgage Acquisition Costs		65,350.00	65,350.39
Group : [S6L3.6C1] Accum Amort of Mortgage Acquisition Costs			
Subgroup : None			
1982.00	ACCUM AMORT-MORT ACQ COSTS #	(22,462.00)	(20,419.99)
Subtotal : None		(22,462.00)	(20,419.99)
Total [S6L3.6C1] Accum Amort of Mortgage Acquisitor		(22,462.00)	(20,419.99)
Group : [S6L5.1C1] Trade Payable			
Subgroup : None			
2020.00	ACCOUNTS PAYABLE	(447,890.00)	(537,923.02)
2049.00	SUSPENSE	(3.00)	(3.19)
Subtotal : None		(447,893.00)	(537,926.21)
Total [S6L5.1C1] Trade Payable		(447,893.00)	(537,926.21)
Group : [S6L5.2C1] Accrued Expenses			
Subgroup : None			
2030.00	ACCRUED EXPENSES	(262,566.00)	(157,507.17)
2031.00	ACCRUED MANAGEMENT FEES (SHC	(33,514.00)	(9,322.78)
Subtotal : None		(296,080.00)	(166,829.95)
Total [S6L5.2C1] Accrued Expenses		(296,080.00)	(166,829.95)
Group : [S6L5.3C1] Due to Insurance Payers			
Subgroup : [S6L5.3C] Due Medicaid MA - Nursing Care			
2133.00	MEDICAID SUPPLEMENTAL COVID	(62,278.00)	0.00
2136.00	MEDICAID HPPD RECOUPMENT	(73,975.00)	0.00
Subtotal [S6L5.3C1B] Due Medicaid MA - Nursing Care		(136,253.00)	0.00
Total [S6L5.3C1] Due to Insurance Payers		(136,253.00)	0.00
Group : [S6L5.6C1] Long Term Debt, Current Portion-Banks, Mortgages, Other			
Subgroup : [S6L5.6C] Current LT Debt-Banks			
2315.00	CURRENT MATURITIES ON LTD	(189,022.00)	(183,809.07)
Subtotal [S6L5.6C1A] Current LT Debt-Banks		(189,022.00)	(183,809.07)
Subgroup : None			
Subtotal : None		0.00	0.00
Total [S6L5.6C1] Long Term Debt, Current Portion-Ban		(189,022.00)	(183,809.07)
Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities			
Subgroup : [S6L5.7C] Accrued Salaaries			
2190.00	ACCRUED SALARIES	(171,768.00)	(147,994.00)
2191.00	ACCRUED BENEFIT TIME	(264,605.00)	(218,945.45)
Subtotal [S6L5.7C1A] Accrued Salaaries		(436,373.00)	(366,939.45)
Subgroup : [S6L5.7C] Accrued Pauroll Taxes Payable			
2214.00	ACCRUED PAYROLL TAXES	(42,062.00)	(34,737.09)
Subtotal [S6L5.7C1C] Accrued Pauroll Taxes Payable		(42,062.00)	(34,737.09)
Total [S6L5.7C1] Accrued Salaries & Payroll Liabilities		(478,435.00)	(401,676.54)
Group : [S6L5.8C1] State & Federal Taxes Payable			
Subgroup : None			
2261.00	STATE INCOME TAX PAYABLE	(456.00)	(36,180.00)
Subtotal : None		(456.00)	(36,180.00)
Total [S6L5.8C1] State & Federal Taxes Payable		(456.00)	(36,180.00)

Group : [S6L5.9C1] Accrued Interest Payable			
Subgroup : None			
2270.00	ACCRUED INTEREST PAYABLE	(12,103.00)	(12,532.14)
Subtotal : None		(12,103.00)	(12,532.14)
Total [S6L5.9C1] Accrued Interest Payable		(12,103.00)	(12,532.14)
Group : [S6L5.10C1] Other Current Liabilities			
Subgroup : None			
2134.00	MEDICARE PROVIDER RELIEF FUND	0.00	0.46
2290.00	OTHER CURRENT LIABILITIES	(34,555.00)	(101,401.31)
2300.00	ST LEASE LIABILITY - OPERATING	(37,550.00)	(36,514.85)
2301.00	LT LEASE LIABILITY - OPERATING	(3,177.00)	(40,727.36)
2395.00	Litigation Obligation	0.00	(65,000.00)
Subtotal : None		(75,282.00)	(243,643.06)
Total [S6L5.10C1] Other Current Liabilities		(75,282.00)	(243,643.06)
Group : [S6L6.1C1] Motgage Payable			
Subgroup : None			
2310.00	FIRST MORTGAGE	(4,998,085.00)	(5,187,107.19)
Subtotal : None		(4,998,085.00)	(5,187,107.19)
Total [S6L6.1C1] Motgage Payable		(4,998,085.00)	(5,187,107.19)
Group : [S6L8B.3C1] Capital Contributions During the Year			
Subgroup : None			
2620.00	CAPITAL STOCK	(282,259.00)	(282,259.17)
2660.00	PARTNERS' CAPITAL	(213,604.00)	(213,604.00)
Subtotal : None		(495,863.00)	(495,863.17)
Total [S6L8B.3C1] Capital Contributions During the Year		(495,863.00)	(495,863.17)
Group : [S6L8B.4C1] Owners Equity Balance-Retained Earnings			
Subgroup : None			
2630.00	PAID IN SURPLUS	0.00	0.30
2650.00	RETAINED EARNINGS	513,849.30	(210,706.42)
2651.00	C/Y DISTRIBUTIONS	0.00	1,440,000.00
Subtotal : None		513,849.30	1,229,293.88
Total [S6L8B.4C1] Owners Equity Balance-Retained Earr		513,849.30	1,229,293.88
Group : [S2L1.1C1] Private Pay			
Subgroup : None			
3021.00	PRIVATE REVENUE	(1,383,425.00)	(1,531,015.00)
Subtotal : None		(1,383,425.00)	(1,531,015.00)
Total [S2L1.1C1] Private Pay		(1,383,425.00)	(1,531,015.00)
Group : [S2L1.2C1] Commerical Managed Care			
Subgroup : None			
3040.00	REVENUE - HMO/INSURANCE	0.00	(101,406.00)
Subtotal : None		0.00	(101,406.00)
Total [S2L1.2C1] Commerical Managed Care		0.00	(101,406.00)
Group : [S2L1.3C1] Commerical Non Managed Care			
Subgroup : None			
3040.10	REVENUE - HMO/INSUR ADJUSTMEN	0.00	2,544.88
Subtotal : None		0.00	2,544.88
Total [S2L1.3C1] Commerical Non Managed Care		0.00	2,544.88
Group : [S2L1.4C1] Medicare-Fee-For-Service			
Subgroup : None			
3022.00	REVENUE - MEDICARE A	(6,174,229.00)	(4,119,375.00)
3022.05	Medicare A - 2% Sequestration	138,962.00	60,170.08
3022.10	REVENUE - MEDICARE ADJUSTMENT	(1,595,690.00)	(882,218.80)
Subtotal : None		(7,630,957.00)	(4,941,423.72)
Total [S2L1.4C1] Medicare-Fee-For-Service		(7,630,957.00)	(4,941,423.72)
Group : [S2L1.6C1] MassHealth Fee-for-Service			
Subgroup : None			
3023.00	REVENUE - MASSHEALTH	(5,253,418.00)	(5,723,117.34)
3023.10	REVENUE - MASSHEALTH ADJSTMN1	1,320,551.00	0.00
3023.20	HPPD Rate Adjustments	118,376.00	0.00
3029.00	REVENUE - HOSPICE	(242.00)	(1,262.76)
3029.10	REVENUE - HOSPICE ADJUSTMENT	1.00	0.00
Subtotal : None		(3,814,732.00)	(5,724,380.10)
Total [S2L1.6C1] MassHealth Fee-for-Service		(3,814,732.00)	(5,724,380.10)

Group : [S2L1.12C1] Medicaid Patient Paid Amount			
Subgroup : None			
3030	resouces	(1,465,050.00)	0.00
Subtotal : None		(1,465,050.00)	0.00
Total [S2L1.12C1] Medicaid Patient Paid Amount		(1,465,050.00)	0.00
Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service			
Subgroup : None			
3725.02	PHARMACY - PART A	(286,672.00)	(158,359.79)
3725.05	PHARMACY - PART B	0.00	(2,699.32)
3725.08	PHARMACY - HMO/INSURANCE	0.00	(2,472.22)
3730.02	LABORATORY - PART A	(77,100.00)	(49,703.37)
3730.05	LABORATORY - PART B	0.00	(5,555.00)
3730.08	LABORATORY - HMO/INSURANCE	0.00	(1,537.21)
3741.02	DME/CONCENTRATOR - PART A	(1,514.00)	(1,136.54)
3741.08	DME/CONCENTRATOR - HMO/INSURANCE	0.00	(91.00)
3742.01	PHYSICAL THERAPY - PRIVATE	(889.00)	0.00
3742.02	PHYSICAL THERAPY - PART A	(1,725,482.00)	(1,268,968.52)
3742.05	PHYSICAL THERAPY - PART B	(219,312.00)	(334,435.76)
3742.08	PHYSICAL THERAPY - HMO/INSURANCE	(35,632.00)	(84,040.42)
3743.01	OCCUP THERAPY - PRIVATE	(978.00)	0.00
3743.02	OCCUP THERAPY - PART A	(1,655,421.00)	(1,329,493.42)
3743.05	OCCUP THERAPY - PART B	(73,011.00)	(168,721.68)
3743.08	OCCUP THERAPY - HMO/INSURANCE	0.00	(74,882.44)
3744.02	SPEECH THERAPY - PART A	(273,413.00)	(197,374.80)
3744.05	SPEECH THERAPY - PART B	(15,784.00)	(55,628.10)
3744.08	SPEECH THERAPY - HMO/INSURANCE	(7,643.00)	(18,756.30)
3751.02	RADIOLOGY/X-RAY - PART A	(23,900.00)	(13,133.50)
3751.08	RADIOLOGY/X-RAY - HMO/INSURANCE	0.00	(868.02)
3801.00	CONTRACTUAL ADJ - PRIVATE	21,829.00	43.90
3802.00	CONTRACTUAL ADJ - PART A	4,043,502.00	3,019,718.61
3803.01	CONTRACT ADJ - M/CAID	69.00	120.06
3805.00	CONTRACT ADJ - PART B	193,346.00	344,245.69
3805.10	C/A - Med B - 2% Sequestration	1,909.00	2,005.01
3808.00	CONTRACT ADJ - HMO/INSURANCE	39,154.00	142,621.62
Subtotal : None		(96,942.00)	(259,102.52)
Total [S2L1.4C2] Ancillary-Medicare Fee-for-Service		(96,942.00)	(259,102.52)
Group : [S2L3.2C1] Endowment & Other Non Recoverable Revenue			
Subgroup : None			
3190.01	Federal Relief Grant Revenue	0.00	(519,766.46)
3190.02	State Relief Grant Revenue (Includes CCA)	(57,456.00)	(626,467.14)
Subtotal : None		(57,456.00)	(1,146,233.60)
Total [S2L3.2C1] Endowment & Other Non Recoverable Revenue		(57,456.00)	(1,146,233.60)
Group : [S2L3.6C1] Prior Year Retroactive Revenue			
Subgroup : None			
3170.00	REVENUE - PRIOR YEAR RETRO	0.00	23,243.24
Subtotal : None		0.00	23,243.24
Total [S2L3.6C1] Prior Year Retroactive Revenue		0.00	23,243.24
Group : [S2L3.7C1] Interest Income			
Subgroup : None			
3180.00	INTEREST INCOME	(241.00)	(62.85)
3181.00	INTEREST - REPLACEMENT RESERVE	(318.00)	(136.40)
Subtotal : None		(559.00)	(199.25)
Total [S2L3.7C1] Interest Income		(559.00)	(199.25)
Group : [S2L3.9C1] Administrative & General Recoverable Income			
Subgroup : None			
3190.00	OTHER INCOME	(73,377.00)	(21,883.11)
Subtotal : None		(73,377.00)	(21,883.11)
Total [S2L3.9C1] Administrative & General Recoverable Income		(73,377.00)	(21,883.11)
Group : [S2L3.11C1] Variable Recoverable Income			
Subgroup : None			
3190.04	Gain on disposal of fixed asset	0.00	(43,473.66)
Subtotal : None		0.00	(43,473.66)
Total [S2L3.11C1] Variable Recoverable Income		0.00	(43,473.66)
Group : [S3L1.1C1] Director of Nurses Salary			
Subgroup : None			
6020.00	SALARY - DIRECTOR OF NURSING	171,559.00	131,442.51
Subtotal : None		171,559.00	131,442.51

Total [S3L1.1C1]	Director of Nurses Salary	171,559.00	131,442.51
Group : [S3L1.7C1]	Registered Nurses Salaries		
Subgroup : None			
6021.00	SALARIES - ASST DIR NURSING	93,137.00	104,533.85
6025.00	SALARIES - UNIT MANAGER	3,360.00	0.00
6030.00	SALARIES - R.N.	106,699.00	115,886.96
6030.04	SALARIES RNS NORTH	27,336.00	19.45
6030.05	SALARIES RNS SOUTH	403,216.00	273,576.87
6032.00	RN PAYROLL ALLOCATION	34,031.00	0.00
Subtotal : None		667,779.00	494,017.13
Total [S3L1.7C1]	Registered Nurses Salaries	667,779.00	494,017.13
Group : [S3L1.11C1]	Registered Nurses Purchased Service Tempory Agency Staff		
Subgroup : None			
6035.00	PURCHASED SERVICE - RNS	416,194.00	242,209.67
Subtotal : None		416,194.00	242,209.67
Total [S3L1.11C1]	Registered Nurses Purchased Service	416,194.00	242,209.67
Group : [S3L1.12C1]	Licensed Practical Nurses Salary		
Subgroup : None			
6025.04	SALARY - UNIT MANAGER NORTH	71,968.00	86,572.28
6025.05	SALARY - UNIT MANAGER SOUTH	18,453.00	87,165.40
6040.00	SALARIES - LPNS	676,833.00	421,509.24
6040.04	SALARIES LPNS NORTH	224,060.00	248,681.35
6040.05	SALARIES LPNS SOUTH	489,274.00	417,115.54
Subtotal : None		1,480,588.00	1,261,043.81
Total [S3L1.12C1]	Licensed Practical Nurses Salary	1,480,588.00	1,261,043.81
Group : [S3L1.16C1]	Licensed Practical Nurses Purchased Service Tempory Agency Staff		
Subgroup : None			
6045.00	PURCHASED SERVICE - LPNS	207,117.00	252,266.54
Subtotal : None		207,117.00	252,266.54
Total [S3L1.16C1]	Licensed Practical Nurses Purchased	207,117.00	252,266.54
Group : [S3L1.17C1]	Certified Nurses Aides Salaries		
Subgroup : None			
6050.00	SALARY - CNAS	398,009.00	497,764.62
6050.04	SALARIES CNAS NORTH	1,018,507.00	640,614.47
6050.05	SALARIES CNAS SOUTH	931,464.00	598,782.50
6052.00	RESIDENT CARE ASSISTANTS	55,285.00	282,813.52
Subtotal : None		2,403,265.00	2,019,975.11
Total [S3L1.17C1]	Certified Nurses Aides Salaries	2,403,265.00	2,019,975.11
Group : [S3L1.21C1]	Certified Nurses Aides Purchased Service Tempory Agency Staff		
Subgroup : None			
6055.00	PURCHASED SERVICE - CNAS	22,347.00	33,971.00
Subtotal : None		22,347.00	33,971.00
Total [S3L1.21C1]	Certified Nurses Aides Purchased Ser	22,347.00	33,971.00
Group : [S3L2.1C1]	Administration Salaries		
Subgroup : [S3L2.1C1]	Administrator Salaries		
4110.00	SALARY - ADMINISTRATOR	168,074.00	179,574.68
Subtotal [S3L2.1C1A]	Administrator Salaries	168,074.00	179,574.68
Total [S3L2.1C1]	Administration Salaries	168,074.00	179,574.68
Group : [S3L2.4C1]	Administration Purchased Service		
Subgroup : None			
4112.00	ADMINISTRATOR PURCHASED SVC	0.00	18,240.00
Subtotal : None		0.00	18,240.00
Total [S3L2.4C1]	Administration Purchased Service	0.00	18,240.00
Group : [S3L2.7C1]	Clerical Staff Salaries		
Subgroup : None			
4140.00	SALARIES - CLERICAL	429,182.00	490,236.08
4141.00	ALLOCATED CLERICAL SALARIES	(110,853.00)	(144,564.64)
6880.00	ADMISSION SALARIES	95,151.00	125,784.17
6881.00	ALLOC ADMISSIONS	9,967.00	7,054.91
Subtotal : None		423,447.00	478,510.52
Total [S3L2.7C1]	Clerical Staff Salaries	423,447.00	478,510.52
Group : [S3L2.11C1]	Electronic Data Processing, Payroll & Bookkeeping Services		
Subgroup : None			

4150.00	PAYROLL SERVICES	29,881.00	29,025.07
Subtotal : None		29,881.00	29,025.07
Total [S3L2.11C1]	Electronic Data Processing, Payroll &	29,881.00	29,025.07
Group : [S3L2.12C1] Office Supplies			
Subgroup : None			
4152.00	COMPUTER EXPENSES	173,890.00	110,773.87
4247.00	CREDIT CARD PROCESSING FEE	2,113.00	1,711.10
4248.00	BANK CHARGES	2,242.00	1,617.39
4249.00	POSTAGE	3,850.00	4,917.65
4250.00	OFFICE SUPPLIES & EXPENSE	57,622.00	49,520.41
Subtotal : None		239,717.00	168,540.42
Total [S3L2.12C1]	Office Supplies	239,717.00	168,540.42
Group : [S3L2.13C1] Telecommunications (e.g. Internet & Phone)			
Subgroup : None			
4261.00	TELEPHONE	33,364.00	45,411.62
Subtotal : None		33,364.00	45,411.62
Total [S3L2.13C1]	Telecommunications (e.g. Internet & F	33,364.00	45,411.62
Group : [S3L2.16C1] Advertising: Help Wanted			
Subgroup : None			
4295.00	ADVERTISING - HELP WANTED	95,124.00	38,598.75
Subtotal : None		95,124.00	38,598.75
Total [S3L2.16C1]	Advertising: Help Wanted	95,124.00	38,598.75
Group : [S3L2.17C1] Licenses & Dues: Patient Care Related Portion			
Subgroup : None			
4301.00	LICNSES, SUBSCR & DUES - PT R	16,409.00	17,533.71
Subtotal : None		16,409.00	17,533.71
Total [S3L2.17C1]	Licenses & Dues: Patient Care Related	16,409.00	17,533.71
Group : [S3L2.18C1] Continuing Professional Education / Training & Development			
Subgroup : [S3L2.18C1] Administration Education / Training			
4252.00	TUITION & EDUCATION	0.00	252.00
Subtotal [S3L2.18C1] Administration Education / Training		0.00	252.00
Total [S3L2.18C1]	Continuing Professional Education / T	0.00	252.00
Group : [S3L2.19C1] Accounting Services (not related to Appeals)			
Subgroup : None			
4360.00	ACCOUNTING OTHER	45,556.00	47,896.54
Subtotal : None		45,556.00	47,896.54
Total [S3L2.19C1]	Accounting Services (not related to A	45,556.00	47,896.54
Group : [S3L2.20C1] Insurance: Malpractice & General Liability			
Subgroup : None			
4420.00	INSURANCE - OTHER	12,537.00	9,658.43
4422.00	INSURANCE - MALPRACTICE	277,309.00	243,555.73
Subtotal : None		289,846.00	253,214.16
Total [S3L2.20C1]	Insurance: Malpractice & General Lial	289,846.00	253,214.16
Group : [S3L2.22C1] Other A & G Expenses			
Subgroup : None			
4251.00	PROFESSIONAL SERVICES	34,272.00	118,721.42
4254.00	SALES TAX - REMITTABLE	552.00	1,698.88
4259.00	MISCELLANEOUS EXPENSE	4,544.00	11,355.80
4331.00	LOST ITEMS - RESIDENT	4,771.00	168.10
8027.00	STATE EXCISE TAX	0.00	440.00
Subtotal : None		44,139.00	132,384.20
Total [S3L2.22C1]	Other A & G Expenses	44,139.00	132,384.20
Group : [S3L2B.1C1] Advertising Marketing			
Subgroup : None			
4262.00	DIRECTORY ADVERTISING	998.00	0.00
4298.00	ADVERTISING - PROMOTIONAL	26,949.00	4,552.55
Subtotal : None		27,947.00	4,552.55
Total [S3L2B.1C1]	Advertising Marketing	27,947.00	4,552.55
Group : [S3L2B.2C1] Licenses & Dues Not Patient Related to Resident Care			
Subgroup : None			
4302.00	LICNSES, SUBSCR & DUES - NON	1,527.00	544.06
Subtotal : None		1,527.00	544.06
Total [S3L2B.2C1]	Licenses & Dues Not Patient Related to	1,527.00	544.06

Group : [S3L2B.6C1] Legal: Other			
Subgroup : None			
4370.00	LEGAL - CORPORATE	45,888.00	2,470.00
4372.00	LEGAL - COLLECTIONS	7,311.00	8,062.86
Subtotal : None		53,199.00	10,532.86
Total [S3L2B.6C1]	Legal: Other	53,199.00	10,532.86
Group : [S3L2B.8C1] Management Company Fees			
Subgroup : None			
4160.00	MANAGEMENT FEES	709,969.00	627,006.66
Subtotal : None		709,969.00	627,006.66
Total [S3L2B.8C1]	Management Company Fees	709,969.00	627,006.66
Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest			
Subgroup : None			
4257.00	LATE CHARGES	96.00	1,134.82
4258.00	FINES & PENALTIES	0.00	45,806.35
4437.00	INTEREST - WORKING CAPITAL	32,118.00	7,268.65
Subtotal : None		32,214.00	54,209.82
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including	32,214.00	54,209.82
Group : [S3L2B.12C1] State & Federal Income Taxes			
Subgroup : None			
8025.00	STATE INCOME TAX	14,858.00	53,812.00
Subtotal : None		14,858.00	53,812.00
Total [S3L2B.12C1]	State & Federal Income Taxes	14,858.00	53,812.00
Group : [S3L2B.14C1] Bad Debt Expenses			
Subgroup : None			
8010.00	BAD DEBTS	119,286.00	129,971.47
Subtotal : None		119,286.00	129,971.47
Total [S3L2B.14C1]	Bad Debt Expenses	119,286.00	129,971.47
Group : [S3L2B.15C1] User Fee Assessment			
Subgroup : None			
3803.00	CONTRACT ADJ - M/CAID USER FEE	571,770.00	616,874.66
Subtotal : None		571,770.00	616,874.66
Total [S3L2B.15C1]	User Fee Assessment	571,770.00	616,874.66
Group : [S3L3.1C1] Staff Development Coordinator Salaries			
Subgroup : None			
6504.00	SALARIES - STAFF DEVELOPMENT	9,764.00	19,371.67
Subtotal : None		9,764.00	19,371.67
Total [S3L3.1C1]	Staff Development Coordinator Salari	9,764.00	19,371.67
Group : [S3L3.5C1] Plant Operations: Salaires			
Subgroup : None			
5105.00	SALARIES - PLANT	207,343.00	161,282.26
Subtotal : None		207,343.00	161,282.26
Total [S3L3.5C1]	Plant Operations: Salaires	207,343.00	161,282.26
Group : [S3L3.8C1] Plant Operations: Purchased Service			
Subgroup : None			
5110.00	PURCHASED SERVICE - PLANT	172,710.00	177,556.96
5116.00	RUBBISH REMOVAL	49,400.00	47,885.28
5117.00	MEDICAL WASTE DISPOSAL	1,755.00	1,620.00
Subtotal : None		223,865.00	227,062.24
Total [S3L3.8C1]	Plant Operations: Purchased Service	223,865.00	227,062.24
Group : [S3L3.9C1] Plant Operations: Supplies & Expenses			
Subgroup : None			
5115.00	SUPPLIES & EXPENSE - PLANT	144,236.00	117,761.77
Subtotal : None		144,236.00	117,761.77
Total [S3L3.9C1]	Plant Operations: Supplies & Expenses	144,236.00	117,761.77
Group : [S3L3.10C1] Plant Operatins: Utilities			
Subgroup : None			
5120.00	UTILITIES - OTHER	19,936.00	18,925.11
5121.00	ELECTRICITY	79,601.00	84,372.08
5122.00	WATER AND SEWERAGE	87,512.00	86,984.97
5124.00	GAS	58,823.00	50,371.19
Subtotal : None		245,872.00	240,653.35
Total [S3L3.10C1]	Plant Operatins: Utilities	245,872.00	240,653.35

Group : [S3L3.13C1] Dietician: Salaries			
Subgroup : None			
5231.00	SALARIES - DIETICIAN	63,126.00	15,926.11
5232.00	ALLOC DIETICIAN SALARY	41,038.00	47,046.81
Subtotal : None		104,164.00	62,972.92
Total [S3L3.13C1]	Dietician: Salaries	104,164.00	62,972.92
Group : [S3L3.16C1] Dietician: Purchased Service			
Subgroup : None			
5233.00	PURCHASED SERVICE - DIETICIAN	165.00	0.00
Subtotal : None		165.00	0.00
Total [S3L3.16C1]	Dietician: Purchased Service	165.00	0.00
Group : [S3L3.18C1] Dietary: Salaries			
Subgroup : None			
5205.00	SALARIES - DIETARY	653,831.00	566,076.29
Subtotal : None		653,831.00	566,076.29
Total [S3L3.18C1]	Dietary: Salaries	653,831.00	566,076.29
Group : [S3L3.21C1] Dietary: Food			
Subgroup : None			
5220.00	DIETARY - FOOD	348,800.00	326,640.16
Subtotal : None		348,800.00	326,640.16
Total [S3L3.21C1]	Dietary: Food	348,800.00	326,640.16
Group : [S3L3.22C1] Dietary: Purchased Service			
Subgroup : None			
5221.00	PURCHASED SERVICE - DIETARY	10,547.00	7,099.55
Subtotal : None		10,547.00	7,099.55
Total [S3L3.22C1]	Dietary: Purchased Service	10,547.00	7,099.55
Group : [S3L3.23C1] Dietary: Supplies & Expenses			
Subgroup : None			
5235.00	DIETARY SUPPLIES & EXPENSE	32,581.00	46,768.47
Subtotal : None		32,581.00	46,768.47
Total [S3L3.23C1]	Dietary: Supplies & Expenses	32,581.00	46,768.47
Group : [S3L3.24C1] Housekeeping / Laundry: Salaries			
Subgroup : [S3L3.24C1] Housekeeping Salries			
5410.00	SALARIES - HOUSEKEEPING	253,011.00	213,528.24
Subtotal [S3L3.24C1] Housekeeping Salries		253,011.00	213,528.24
Subgroup : [S3L3.24C1] Laundry Salaries			
5310.00	SALARIES - LAUNDRY	64,946.00	80,908.35
Subtotal [S3L3.24C1] Laundry Salaries		64,946.00	80,908.35
Total [S3L3.24C1]	Housekeeping / Laundry: Salaries	317,957.00	294,436.59
Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service			
Subgroup : [S3L3.27C1] Laundry Purchased Service			
5320.00	PURCHASE SERVICE - LAUNDRY	2,094.00	3,381.53
Subtotal [S3L3.27C1] Laundry Purchased Service		2,094.00	3,381.53
Total [S3L3.27C1]	Housekeeping / Laundry: Purchased	2,094.00	3,381.53
Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense			
Subgroup : [S3L3.28C1] Housekeeping Supplies & Expenses			
5420.00	SUPP & EXP - HOUSEKEEPING	3,614.00	0.00
Subtotal [S3L3.28C1] Housekeeping Supplies & Expenses		3,614.00	0.00
Subgroup : [S3L3.28C1] Laundry Supplies & Expense			
5330.00	SUPPLIES & EXPENSE - LAUNDRY	13,403.00	11,886.18
Subtotal [S3L3.28C1] Laundry Supplies & Expense		13,403.00	11,886.18
Total [S3L3.28C1]	Housekeeping / Laundry: Supplies &	17,017.00	11,886.18
Group : [S3L3.29C1] Housekeepong / Laundry: Linen & Bedding			
Subgroup : None			
5340.00	LINEN & BEDDING - LAUNDRY	4,424.00	6,098.87
Subtotal : None		4,424.00	6,098.87
Total [S3L3.29C1]	Housekeepong / Laundry: Linen & Be	4,424.00	6,098.87
Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries			

Subgroup : None			
6505.00	SALARIES - MEDICAL RECORDS	69,613.00	50,820.32
6505.04	SALARY UNIT ASST NORTH	0.00	3,191.24
6505.05	SALARY UNIT ASST SOUTH	38,191.00	37,869.56
Subtotal : None		107,804.00	91,881.12
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salari	107,804.00	91,881.12
Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries			
Subgroup : [S3L3.40C1] MMQ Salaries			
6508.00	ALLOC.MMQ/STAFF DEV.SALARIES	42,241.00	16,900.26
Subtotal [S3L3.40C1] MMQ Salaries		42,241.00	16,900.26
Subgroup : [S3L3.40C1] MDS Salaries			
6506.00	SALARIES - MMQ/MDS EVAL. NURSE	153,022.00	164,686.83
Subtotal [S3L3.40C1] MDS Salaries		153,022.00	164,686.83
Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) E	195,263.00	181,587.09
Group : [S3L3.48C1] Social Service Worker: Salaries			
Subgroup : None			
6810.00	SALARIES - SOCIAL SERVICE	150,519.00	119,388.26
6811.00	SALARY ALLOC - SOCIAL SERVICES	0.00	(9,770.72)
Subtotal : None		150,519.00	109,617.54
Total [S3L3.48C1]	Social Service Worker: Salaries	150,519.00	109,617.54
Group : [S3L3.51C1] Social Service Worker: Purchased Service			
Subgroup : None			
6830.00	PURCH SERV - SOCIAL SERVICE	27,590.00	48,258.75
Subtotal : None		27,590.00	48,258.75
Total [S3L3.51C1]	Social Service Worker: Purchased Se	27,590.00	48,258.75
Group : [S3L3.62C1] Direct Restorative Therapy: Consultants			
Subgroup : None			
7842.01	PHYSICAL THERAPY - PRIVATE	189.00	210.60
7842.02	PHYSICAL THERAPY - PART A	397,735.00	289,214.28
7842.05	PHYSICAL THERAPY - PART B	67,705.00	103,959.68
7842.08	PHYSICAL THERAPY - HMO/INSURA	5,502.00	20,347.20
7843.01	OCCUP THERAPY - PRIVATE	205.00	216.00
7843.02	OCCUP THERAPY - PART A	377,118.00	292,017.96
7843.05	OCCUP THERAPY - PART B	23,347.00	50,937.25
7843.08	OCCUP THERAPY - HMO/INSURANCE	65.00	17,577.00
7844.01	SPEECH THERAPY - PRIVATE	0.00	268.92
7844.02	SPEECH THERAPY - PART A	50,476.00	37,929.60
7844.05	SPEECH THERAPY - PART B	8,386.00	20,518.45
7844.08	SPEECH THERAPY - HMO/INSURANC	824.00	3,613.68
Subtotal : None		931,552.00	836,810.62
Total [S3L3.62C1]	Direct Restorative Therapy: Consultar	931,552.00	836,810.62
Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries			
Subgroup : None			
7021.00	SALARIES - ACTIVITIES	164,799.00	109,116.54
7021.50	PAYROLL ALLOC - ACTIVITIES	19,327.00	18,921.89
Subtotal : None		184,126.00	128,038.43
Total [S3L3.64C1]	Recreational Therapy/Activities: Salar	184,126.00	128,038.43
Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service			
Subgroup : None			
7022.00	PURCHASED SERVICE - ACTIVIITES	23,311.00	26,740.00
Subtotal : None		23,311.00	26,740.00
Total [S3L3.67C1]	Recreational Therapy/Activities: Purcl	23,311.00	26,740.00
Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses			
Subgroup : None			
7023.00	SUPPLIES & EXPENSE - ACTIVITY	13,467.00	19,337.70
Subtotal : None		13,467.00	19,337.70
Total [S3L3.68C1]	Recreational Therapy/Activities: Supp	13,467.00	19,337.70
Group : [S3L3.80C1] Variable Job Related Education			
Subgroup : None			
4256.00	EMPLOYEE EDUCATION	15,428.00	11,478.45
Subtotal : None		15,428.00	11,478.45
Total [S3L3.80C1]	Variable Job Related Education	15,428.00	11,478.45
Group : [S3L3.82C1] Physician Services: Medical Director			

Subgroup : None			
6511.00	MEDICAL DIRECTOR	16,800.00	16,800.00
Subtotal : None		16,800.00	16,800.00
Total [S3L3.82C1]	Physician Services: Medical Director	16,800.00	16,800.00
Group : [S3L3.87C1] Legend Drugs			
Subgroup : None			
7800.02	ANCILLARY OTHER - PART A	25,082.00	12,836.77
7825.02	PHARMACY - PART A	286,537.00	156,257.57
7825.03	PHARMACY - M/CAID	2,029.00	1,293.21
7825.08	PHARMACY - HMO/INSURANCE	135.00	4,688.91
7826.03	IV THERAPY - M/CAID	3.00	0.00
7827.02	MED/SURG SUPPLY - PART A	2,215.00	330.48
7829.01	DME/CONCENTRATOR - PRIVATE	170.00	0.00
7829.02	DME/CONCENTRATOR - PART A	4,003.00	1,197.54
7829.03	DME/CONCENTRATOR - M/CAID	1,023.00	408.64
7829.09	DME/CONCENTRATOR - HOSPICE	25.00	78.00
7830.02	LABORATORY - PART A	70,412.00	51,952.57
7830.03	LABORATORY - M/CAID	54.00	15.03
7830.05	LABORATORY - PART B	52.00	0.00
7830.08	LABORATORY - HMO/INSURANCE	0.00	331.73
7832.01	RADIOLOGY - PRIVATE	445.00	0.00
7832.02	RADIOLOGY - PART A	25,107.00	13,288.77
7832.03	RADIOLOGY - M/CAID	300.00	584.40
7953.02	AMBULANCE/TRANSPORT - PART A	34,391.00	12,897.18
Subtotal : None		451,983.00	256,160.80
Total [S3L3.87C1]	Legend Drugs	451,983.00	256,160.80
Group : [S3L3.89C1] House Supplies Not Resold			
Subgroup : None			
6522.00	SUPPLIES & EXPENSE - NURSING	311,995.00	444,107.81
7842.79	PHYSICAL THERAPY SUPPLIES	5,236.00	4,918.01
Subtotal : None		317,231.00	449,025.82
Total [S3L3.89C1]	House Supplies Not Resold	317,231.00	449,025.82
Group : [S3L4.1C1] Depreciaton			
Subgroup : [S3L4.1C] Building Depreciation			
4550.00	DEPRECIATION - BUILDING	96,480.00	96,481.00
Subtotal [S3L4.1C1A] Building Depreciation		96,480.00	96,481.00
Subgroup : [S3L4.1C] Improvements Depreciation			
4555.00	DEPRECIATION - LAND IMPROVE.	737.00	737.00
4560.00	DEPRECIATION - BLDG IMPROVE.	69,911.00	70,436.00
Subtotal [S3L4.1C1B] Improvements Depreciation		70,648.00	71,173.00
Subgroup : [S3L4.1C] Equipment Depreciation			
4570.00	DEPRECIATION - EQUIPMENT	63,751.00	67,122.19
4571.00	DEPRECIATION - COMPUTER EQUIP	17,987.00	12,693.81
Subtotal [S3L4.1C1C] Equipment Depreciation		81,738.00	79,816.00
Subgroup : [S3L4.1C] Software Depreciaton			
4575.00	DEPRECIATION - SOFTWARE	0.00	139.80
Subtotal [S3L4.1C1D] Software Depreciaton		0.00	139.80
Total [S3L4.1C1]	Depreciaton	248,866.00	247,609.80
Group : [S3L4.2C1] Long Term Interest Expense SNF-CR			
Subgroup : None			
4520.00	INTEREST - 1ST MORTGAGE	147,610.00	152,691.07
4522.00	MORTGAGE INSURANCE PREMIUMS	26,282.00	27,191.61
4528.00	AMORT OF MORTGAGE ACQ COSTS	2,042.00	2,041.99
Subtotal : None		175,934.00	181,924.67
Total [S3L4.2C1]	Long Term Interest Expense SNF-CR	175,934.00	181,924.67
Group : [S3L4.6C1] Building Insurance Expense-SNF-CR			
Subgroup : None			
4590.00	INSURANCE - BLDG & EQUIP	14,704.00	12,841.58
Subtotal : None		14,704.00	12,841.58
Total [S3L4.6C1]	Building Insurance Expense-SNF-CR	14,704.00	12,841.58
Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR			
Subgroup : None			
4510.00	REAL ESTATE TAXES	45,072.00	48,915.10
Subtotal : None		45,072.00	48,915.10

Total [S3L4.8C1]	Real Estate Tax Expense-SNF-CR	45,072.00	48,915.10
Group : [S3L4.10C1]	Personal Property Tax Expense-SNF-CR		
Subgroup : None			
4511.00	PERSONAL PROPERTY TAXES	829.00	927.49
Subtotal : None		829.00	927.49
Total [S3L4.10C1]	Personal Property Tax Expense-SNF-CR	829.00	927.49
Group : [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR		
Subgroup : None			
4538.00	RENT - OTHER	38,122.00	38,122.44
Subtotal : None		38,122.00	38,122.44
Total [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR	38,122.00	38,122.44
Group : [CLA-53.01]	LA-Group Health/Life		
Subgroup : None			
4415.00	GROUP HEALTH INSURANCE	304,959.00	267,133.60
4416.00	GROUP DENTAL	8,973.00	4,092.66
4418.00	GROUP DISA/LIFE INSURANCE	6,236.00	3,896.33
Subtotal : None		320,168.00	275,122.59
Total [CLA-53.01]	LA-Group Health/Life	320,168.00	275,122.59
Group : [CLA-53.02]	LA-Employee Pensions		
Subgroup : None			
4334.00	401K MATCH EXPENSE	6,926.00	12,339.65
4335.00	401K ADMINISTRATION FEES	(300.00)	1,200.00
Subtotal : None		6,626.00	13,539.65
Total [CLA-53.02]	LA-Employee Pensions	6,626.00	13,539.65
Group : [CLA-53.03]	LA-Employee Benefits		
Subgroup : None			
4333.00	EMPLOYEE BENEFITS - OTHER	3,886.00	11,699.02
4412.00	VISION CARE	654.00	305.48
4413.00	MEDICAL FLEX SPENDING	22,724.00	45,001.00
Subtotal : None		27,264.00	57,005.50
Total [CLA-53.03]	LA-Employee Benefits	27,264.00	57,005.50
Group : [CLA-53.04]	LA-Payroll Taxes		
Subgroup : None			
4400.00	PAYROLL TAXES - ACCRD	7,325.00	(5,420.72)
4401.00	FUTA TAX	7,219.00	7,743.18
4402.00	EMPLOYER MEDICARE	101,236.00	89,176.42
4403.00	EMPLOYER FICA	431,020.00	381,305.02
4404.00	MUTA EXPENSE	32,975.00	33,167.61
4405.00	MASS. HEALTH INS. TAX	31,188.00	29,601.75
4409.00	SALARY ALLOCATION - P/R TAXES	3,200.00	(4,082.52)
Subtotal : None		614,163.00	531,490.74
Total [CLA-53.04]	LA-Payroll Taxes	614,163.00	531,490.74
Group : [CLA-53.05]	LA-Workers Comp		
Subgroup : None			
4425.00	INSURANCE - WORKERS COMP	99,572.00	116,483.53
Subtotal : None		99,572.00	116,483.53
Total [CLA-53.05]	LA-Workers Comp	99,572.00	116,483.53
	NET (INCOME) LOSS	0.00	0.00
	Sum of Account Groups	0.00	0.00