

Client: **A442952 - Sancta Maria Hospital, Inc. dba: Sancta Maria Nursing Facility**
Engagement: **MDMC 2023 - Sancta Maria Nursing Facility**
Period Ending: **12/31/2023**
Trial Balance: **T01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	1st PP-FINAL 12/31/2022	FINAL 12/31/2023	JE Ref #	MCD JE	MCAID 12/31/2023
Group : [1] Balance Sheet						
Subgroup : None						
1000-00	Cash - Operating	130,047.87	63,215.00		0.00	63,215.00
1002-00	Cash - Checking Leader Bank	0.00	500.00		0.00	500.00
1005-00	Cash - Checking CT	20,000.00	0.00		0.00	0.00
1007-00	Cash - Checking FR	0.00	6,860.00		0.00	6,860.00
1010-00	Cash - Savings	1,743,596.78	709,503.00		0.00	709,503.00
1012-00	Cash - Savings Leader Bank	0.00	500.00		0.00	500.00
1015-00	Cambridge Trust MM Acct	1,360,950.81	2,917.00		0.00	2,917.00
1016-00	First Republic MM Acct	3,008,622.73	2,211,082.00		0.00	2,211,082.00
1050-00	Cash - Petty Cash	200.00	200.00		0.00	200.00
1100-00	Cambridge Trust - Investment	2,405,100.79	2,782,058.00		0.00	2,782,058.00
1105-00	Cambridge Trust - Educ Acct	92,843.96	107,237.00		0.00	107,237.00
1110-00	Deutsche Asset Mgt	23,743.33	0.00		0.00	0.00
1120-00	First Republic Investment	0.00	3,059,482.00		0.00	3,059,482.00
1200-00	A/R Private Pay	318,056.90	355,932.00		0.00	355,932.00
1205-00	A/R Medicaid Patient Liability	62,796.87	66,100.00		0.00	66,100.00
1210-00	A/R Medicaid	564,256.27	1,085,745.00		0.00	1,085,745.00
1215-00	A/R Managed Medicaid	637,289.98	689,623.00		0.00	689,623.00
1220-00	A/R Hospice	69,114.39	81,659.00		0.00	81,659.00
1225-00	A/R Medicaid Pending	335,350.43	349,688.00		0.00	349,688.00
1230-00	A/R Medicare A	359,895.81	483,772.00		0.00	483,772.00
1235-00	A/R Medicare B	147,004.73	198,715.00		0.00	198,715.00
1240-00	A/R Part A Co-Insurance	340,162.85	359,858.00		0.00	359,858.00
1245-00	A/R Part B Co-Insurance	88,145.49	142,862.00		0.00	142,862.00
1250-00	A/R Managed Care	576,223.73	683,211.00		0.00	683,211.00
1255-00	A/R Managed Care Part B	136,542.05	136,379.00		0.00	136,379.00
1295-00	Reserve for Doubtful Accounts	(489,738.57)	(1,078,747.00)		0.00	(1,078,747.00)
1300-00	A/R Tenant Rent	0.00	(500.00)		0.00	(500.00)
1305-00	A/R Tenant Utilities	41,633.52	9,629.00		0.00	9,629.00
1310-00	Reserve for Doubtful Tenant Ac	(4,605.83)	(4,626.00)		0.00	(4,626.00)
1325-00	A/R Miscellaneous	48,539.01	119,900.00		0.00	119,900.00
1330-00	Exchange Clearing account	35.55	(8,613.00)		0.00	(8,613.00)
1350-00	Prepaid Insurance	101,472.97	97,054.00		0.00	97,054.00
1355-00	Prepaid Expenses	22,689.91	24,426.00		0.00	24,426.00
1390-00	Inventory	62,591.83	59,901.00		0.00	59,901.00
1400-00	Land	322,500.00	322,500.00		0.00	322,500.00
1405-00	Land Improvements	504,817.76	504,818.00		0.00	504,818.00
1407-00	Land Improvements - Tenants	12,822.86	12,823.00		0.00	12,823.00
1410-00	Building	3,244,497.27	3,244,497.00		0.00	3,244,497.00
1415-00	Building Improvements	3,313,459.71	3,667,325.00		0.00	3,667,325.00
1417-00	Building Imp Tenants	182,663.85	182,664.00		0.00	182,664.00
1419-00	Const in Process	80,985.28	9,236.00		0.00	9,236.00
1420-00	Building Equipment	3,169,129.99	2,809,058.00		0.00	2,809,058.00
1425-00	Furniture & Fixtures	1,117,124.40	1,135,529.00		0.00	1,135,529.00
1430-00	Medical Equipment	368,169.93	349,563.00		0.00	349,563.00
1435-00	Computers and Software	188,852.52	198,885.00		0.00	198,885.00
1439-00	Loan Acq Costs	0.00	4,175.00		0.00	4,175.00
1440-00	Accum. Deprn - Land Imp	(454,372.74)	(469,022.00)		0.00	(469,022.00)
1442-00	AD - Land improv. - Tenants	(694.57)	(1,336.00)		0.00	(1,336.00)
1445-00	Accum. Deprn - Building	(3,166,867.27)	(3,183,667.00)		0.00	(3,183,667.00)
1450-00	Accum. Deprn - Building Improv	(1,937,194.28)	(1,352,494.00)		0.00	(1,352,494.00)
1452-00	Accum. Deprn - BI Tenant	(13,759.39)	(22,893.00)		0.00	(22,893.00)
1455-00	Accum. Deprn - Building Equip.	(2,275,181.77)	(2,034,702.00)		0.00	(2,034,702.00)
1460-00	Accum. Deprn - Furn & Fix	(607,775.83)	(612,046.00)		0.00	(612,046.00)
1465-00	Accum. Deprn - Medical Equip	(273,387.89)	(283,848.00)		0.00	(283,848.00)
1470-00	Accum. Deprn - Comp. & Softwa	(137,950.53)	(106,786.00)		0.00	(106,786.00)
1479-00	Accum. Amort. - Loan Acq. Cost	0.00	(2,783.00)		0.00	(2,783.00)
2000-00	Accounts Payable	(280,078.72)	(337,523.00)		0.00	(337,523.00)
2000-051	Prepaid Tenant Rent	(41,665.49)	0.00		0.00	0.00
2010-00	Accrued Expenses	(577,497.52)	(337,208.00)		0.00	(337,208.00)
20102004	Current Portion of LT Debt - March 2022 Note	(162,584.00)	(162,584.00)		0.00	(162,584.00)
20161000	AR CREDIT BALANCES	(246,873.44)	(75,074.00)		0.00	(75,074.00)
20182000	Current Maturities LTD Offset	162,584.00	162,584.00		0.00	162,584.00
2020-00	Accrued Payroll	(248,024.40)	(237,427.00)		0.00	(237,427.00)
2025-00	Accrued Payroll Taxes	(61,407.39)	(63,884.00)		0.00	(63,884.00)
2030-00	Accrued Vacation	(509,243.22)	(564,195.00)		0.00	(564,195.00)
2040-00	Payroll W/H - Voluntary ins.	(434.22)	(740.00)		0.00	(740.00)
2050-00	Due to Private Residents	(22,323.25)	0.00		0.00	0.00
2055-00	Due to 3rd Party	(13,582.65)	0.00		0.00	0.00
2060-00	LOC Loan	0.00	(769,535.00)		0.00	(769,535.00)
2090-00	Security Deposits	(49,226.75)	(50,257.00)		0.00	(50,257.00)
2500-00	Long term Debt	(3,116,184.09)	(2,953,601.00)		0.00	(2,953,601.00)
2700-00	Asset retirement Obligation	(735,434.30)	(782,063.00)		0.00	(782,063.00)
2705-00	Transition Liability	(332,631.00)	(332,631.00)		0.00	(332,631.00)
2900-00	Unrestricted Net Assets	(8,695,835.78)	(9,571,049.00)		0.00	(9,571,049.00)
2975-00	Endowment GT Bottomley Fund	(13,470.00)	(13,470.00)		0.00	(13,470.00)
2980-00	Temp Rest. Special Care Nurse	(11,277.94)	(11,278.00)		0.00	(11,278.00)

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Trial Balance: **T01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	1st PP-FINAL	FINAL	JE Ref #	MCD JE	MCAID
		12/31/2022	12/31/2023			12/31/2023
2985-00	Endow - Dorothy Bianconi Fund	(10,000.00)	(10,000.00)		0.00	(10,000.00)
Subtotal : None		875,213.30	1,057,083.00		0.00	1,057,083.00
Total [1] Balance Sheet		875,213.30	1,057,083.00		0.00	1,057,083.00
Group : [2] Revenue & Expenses						
Subgroup : None						
3000-10	Private Room & Board	(2,208,980.00)	(2,489,665.00)		0.00	(2,489,665.00)
3000-20	Medicaid Room & Board	(6,678,941.49)	(6,648,731.00)		1,069,496.00	(5,579,235.00)
				MCD JE -	1,069,496.00	
3000-30	Managed Medicaid -Rm & Board	(1,634,443.01)	(1,686,296.00)		0.00	(1,686,296.00)
3000-40	Medicare Part A Room & Board	(3,430,285.00)	(3,799,215.00)		0.00	(3,799,215.00)
3000-60	Managed Care Room & Board	(1,701,989.00)	(1,390,662.00)		0.00	(1,390,662.00)
3000-70	Hospice Room and Board	(322,024.26)	(222,932.00)		0.00	(222,932.00)
3010-30	Medicaid Nursing Facility Rate Add-on	(117,600.00)	(559,520.00)		0.00	(559,520.00)
3015-20	Medicaid Misc Payments	(823,378.83)	(61,680.00)		0.00	(61,680.00)
3050-40	PT CMI Ancillary	(737,898.13)	(809,899.00)		0.00	(809,899.00)
3052-40	OT CMI Ancillary	(683,796.69)	(752,933.00)		0.00	(752,933.00)
3054-40	ST CMI Ancillary	(350,033.30)	(427,953.00)		0.00	(427,953.00)
3056-40	NTA CMI Ancillary	(852,960.82)	(922,756.00)		0.00	(922,756.00)
3058-40	Nursing CMI Ancillary	(1,480,733.54)	(1,561,646.00)		0.00	(1,561,646.00)
3100-40	Contractual Allow-Med A R&B	2,659,853.66	2,927,680.00		0.00	2,927,680.00
3100-60	Managed Care Contract. Allow	27,874.86	29,948.00		0.00	29,948.00
3200-40	Medicare VBP adjustment	(37,687.91)	(32,751.00)		0.00	(32,751.00)
3205-40	Medicare 2% Sequest. Adjmt	66,657.13	108,355.00		0.00	108,355.00
3205-60	Managed Care 2% sequest adj	644.30	477.00		0.00	477.00
3300-10	PT - Private	(4,207.69)	(13,840.00)		0.00	(13,840.00)
3300-20	PT - Medicaid	(21,777.95)	(19,153.00)		0.00	(19,153.00)
3300-50	PT - Part B	(588,842.69)	(632,715.00)		0.00	(632,715.00)
3300-61	PT - Mngd Care Part B	(125,186.30)	(163,183.00)		0.00	(163,183.00)
3305-10	OT - Private	(692.04)	(2,241.00)		0.00	(2,241.00)
3305-20	OT - Medicaid	(31,292.42)	(20,562.00)		0.00	(20,562.00)
3305-50	OT - Part B	(562,542.50)	(635,833.00)		0.00	(635,833.00)
3305-61	OT - Mngd Care Part B	(119,383.80)	(153,088.00)		0.00	(153,088.00)
3310-10	ST - Private	(693.08)	(1,990.00)		0.00	(1,990.00)
3310-20	ST - Medicaid	(25,352.11)	(24,424.00)		0.00	(24,424.00)
3310-50	ST - Part B	(373,275.94)	(363,602.00)		0.00	(363,602.00)
3310-61	ST - Mngd Care Part B	(100,358.48)	(121,468.00)		0.00	(121,468.00)
3380-50	Part B 2% Sequest. Adjmt	41.75	0.00		0.00	0.00
3390-10	Private Part B Contract. Allow	98.41	475.00		0.00	475.00
3390-20	Medicaid Therapy Cont. Allow.	96,169.85	72,763.00		0.00	72,763.00
				MCD JE -	(0.00)	
3390-50	Medicare Part B contract Allow	330,363.82	390,355.00		0.00	390,355.00
3390-61	Managed Part B adjustment	67,709.26	139,468.00		0.00	139,468.00
3400-40	Med Part A Ancillary Charges	(272,640.03)	(306,535.00)		306,535.43	0.43
				MCD JE -	306,535.43	
3400-60	Mngd Care Ancillary Charges	(171,793.24)	(161,196.00)		169,523.44	8,327.44
				MCD JE -	169,523.44	
3402-40	PT - Part A	(594,455.67)	(670,277.00)		0.00	(670,277.00)
3402-60	PT - Managed Care	(294,316.05)	(245,510.00)		0.00	(245,510.00)
3404-40	OT - Medicare Part A	(639,923.53)	(735,165.00)		0.00	(735,165.00)
3404-60	OT - Managed Care	(306,422.64)	(265,707.00)		0.00	(265,707.00)
3406-40	ST - Medicare Part A	(474,583.50)	(561,880.00)		0.00	(561,880.00)
3406-60	ST - Managed Care	(258,781.56)	(202,578.00)		0.00	(202,578.00)
3425-40	Contract Allow Part A Ancilla	272,640.03	306,535.00		0.00	306,535.00
3425-60	Cont Allow Mngd Care Ancillar	171,793.24	160,496.00		0.00	160,496.00
3427-40	Contr. Allow - Med A PT	594,455.67	670,277.00		0.00	670,277.00
				MCD JE -	(0.00)	
3427-60	Contr. Allow - Mngd care PT	294,316.05	245,510.00		0.00	245,510.00
3429-40	Contr. Allow - Part A OT	639,923.53	735,165.00		0.00	735,165.00
3429-60	Contr. Allow - Mngd care OT	306,422.64	265,707.00		0.00	265,707.00
3431-40	Contr. Allow - Med A ST	474,583.50	561,880.00		0.00	561,880.00
3431-60	Contr. Allow - Mngd care ST	258,781.56	202,578.00		0.00	202,578.00
3865-00	Donation Revenue	(20,825.00)	(8,600.00)		0.00	(8,600.00)
3880-00	Prior Year Inc / (Expense)	50,374.63	38,795.00		0.00	38,795.00
3950-00	Interest Income	(93,562.38)	(214,787.00)		0.00	(214,787.00)
3960-00	Realized Gain (Loss) Inv	(29,309.96)	(143,986.00)		0.00	(143,986.00)
3965-00	Unrealized Gain (Loss) Inv	536,036.21	(305,088.00)		0.00	(305,088.00)
3968-00	Investment Expense	23,530.43	31,941.00		0.00	31,941.00
4000-00	Administrator - Salaries	186,085.96	200,156.00		0.00	200,156.00
40012001	MEDICAID RESOURCE REVENUE	0.00	0.00		(1,069,496.00)	(1,069,496.00)
				MCD JE -	(1,069,496.00)	
4005-00	Business Office - Salaries	393,252.58	356,507.00		0.00	356,507.00
4010-00	Business Office - PTO	22,105.37	43,325.00		0.00	43,325.00
4020-00	Payroll Taxes	851,281.49	883,146.00		0.00	883,146.00
4030-00	Unemployment Claims	4,630.00	26,294.00		0.00	26,294.00
4040-00	Health Insurance	758,983.70	698,091.00		0.00	698,091.00
4050-00	HRA Health Contribution	111,157.34	110,780.00		0.00	110,780.00
4060-00	Dental Insurance	68,735.71	64,828.00		0.00	64,828.00
4070-00	Life Insurance	18,454.23	17,360.00		0.00	17,360.00

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Account	Description	1st PP-FINAL	FINAL	JE Ref #	MCD JE	MCAID
		12/31/2022	12/31/2023			12/31/2023
40703000	PHARMACY MEDICARE	0.00	0.00		(233,018.17)	(233,018.17)
				MCD JE - :	(233,018.17)	
40704000	PHARMACY HMO	0.00	0.00		(112,760.12)	(112,760.12)
				MCD JE - :	(112,760.12)	
40753000	LAB MEDICARE	0.00	0.00		(51,411.98)	(51,411.98)
				MCD JE - :	(51,411.98)	
40754000	LAB HMO	0.00	0.00		(28,565.57)	(28,565.57)
				MCD JE - :	(28,565.57)	
4080-00	Workers Compensation	141,395.77	129,898.00		0.00	129,898.00
40803000	XRAY MEDICARE	0.00	0.00		(6,907.77)	(6,907.77)
				MCD JE - :	(6,907.77)	
40804000	XRAY HMO	0.00	0.00		(2,875.30)	(2,875.30)
				MCD JE - :	(2,875.30)	
4090-00	Other Employee Benefits	23,889.30	42,465.00		0.00	42,465.00
40903000	IV THERAPY MEDICARE PART A	0.00	0.00		(15,197.51)	(15,197.51)
				MCD JE - :	(15,197.51)	
40904000	IV THERAPY HMO	0.00	0.00		(25,322.45)	(25,322.45)
				MCD JE - :	(25,322.45)	
4100-00	Food & Functions	7,268.81	1,897.00		0.00	1,897.00
4110-00	Office Supplies	48,160.94	57,495.00		0.00	57,495.00
4120-00	Lease Expense	6,355.77	7,251.00		0.00	7,251.00
4130-00	Telephone	28,222.07	36,767.00		0.00	36,767.00
4140-00	Software Support	127,675.05	76,707.00		0.00	76,707.00
4150-00	Data Processing	102,804.79	118,768.00		0.00	118,768.00
4160-00	Consulting Other	0.00	2,375.00		0.00	2,375.00
4170-00	Advertising - Help Wanted	46,731.68	59,761.00		0.00	59,761.00
4180-00	Advertising - Promotional	11,892.61	15,955.00		0.00	15,955.00
4190-00	Audit Fees	47,623.19	46,890.00		0.00	46,890.00
4200-00	Legal Fees	84,779.95	134,469.00		0.00	134,469.00
4210-00	Licenses & Dues	21,802.67	18,827.00		0.00	18,827.00
4220-00	Education	5,441.34	4,909.00		0.00	4,909.00
4230-00	Travel	1,841.28	2,776.00		0.00	2,776.00
4235-00	Penalties	18,163.01	13,000.00		0.00	13,000.00
4240-00	Liability Insurance	61,331.54	65,784.00		0.00	65,784.00
4250-00	Property Insurance	46,378.46	48,737.00		0.00	48,737.00
4260-00	Auto Insurance	2,832.00	2,977.00		0.00	2,977.00
4270-00	Management Fee	947,078.00	742,059.00		0.00	742,059.00
4280-00	User Fees	821,506.78	910,315.00		0.00	910,315.00
4290-00	Bad Debt Expense	334,290.00	917,824.00		0.00	917,824.00
4400-00	Depreciation - Land Imp	14,915.29	14,649.00		0.00	14,649.00
4402-00	Depreciation - LI - Tenants	641.14	641.00		0.00	641.00
4405-00	Depreciation - Building	16,800.00	16,800.00		0.00	16,800.00
4410-00	Depreciation - Bldg Imp	157,761.65	141,992.00		0.00	141,992.00
4412-00	Depreciation - BI Tenant	9,088.09	9,133.00		0.00	9,133.00
4415-00	Depreciation - Equip F&F	105,896.95	105,608.00		0.00	105,608.00
4420-00	Depreciation - Comp / Software	21,773.54	39,595.00		0.00	39,595.00
4425-00	Amort - Loan Acq costs	0.00	2,783.00		0.00	2,783.00
4450-00	Interest Expense	19,014.87	0.00		0.00	0.00
4490-00	Accretion Expense	28,344.04	31,933.00		0.00	31,933.00
4500-00	Maintenance Salaries	252,250.48	267,011.00		0.00	267,011.00
4505-00	Maintenance PTO	34,855.23	28,697.00		0.00	28,697.00
4510-00	Security Service	7,665.00	0.00		0.00	0.00
4515-00	Maintenance Supplies	34,436.06	29,866.00		0.00	29,866.00
4520-00	Gas	182,567.56	185,438.00		0.00	185,438.00
4525-00	Oil	24,113.28	15,946.00		0.00	15,946.00
4530-00	Electricity	217,398.25	241,403.00		0.00	241,403.00
4535-00	Water & Sewer	137,531.47	166,550.00		0.00	166,550.00
4540-00	Satellite / TV	11,755.68	12,011.00		0.00	12,011.00
4550-00	Internet	10,311.98	20,331.00		0.00	20,331.00
4555-00	Service Contracts	20,369.44	11,300.00		0.00	11,300.00
4560-00	Landscaping	8,492.75	36,652.00		0.00	36,652.00
4565-00	Snow Removal	53,994.32	29,762.00		0.00	29,762.00
4570-00	Waste Removal	42,216.04	48,248.00		0.00	48,248.00
4575-00	Repairs	35,708.60	43,742.00		0.00	43,742.00
4600-00	Dietary - Salaries	610,102.56	635,418.00		0.00	635,418.00
4605-00	Dietary - PTO	46,024.99	44,805.00		0.00	44,805.00
4610-00	Dietician Salary	44,878.95	55,853.00		0.00	55,853.00
4620-00	Supplies	57,158.52	62,324.00		0.00	62,324.00
4630-00	Food Costs	307,344.52	318,957.00		0.00	318,957.00
4640-00	Dietician Consultant	1,980.00	480.00		0.00	480.00
4650-00	Food Supplements	23,198.53	29,411.00		0.00	29,411.00
4660-00	Equipment Repairs	2,908.25	10,023.00		0.00	10,023.00
4700-00	Laundry Salaries	171,286.72	181,642.00		0.00	181,642.00
4705-00	Laundry PTO	13,021.33	10,237.00		0.00	10,237.00
4710-00	Supplies	6,495.18	8,156.00		0.00	8,156.00
4720-00	Equipment Repairs	2,725.97	3,855.00		0.00	3,855.00
4740-00	Linen & Bedding	4,683.61	3,641.00		0.00	3,641.00
4750-00	Houskeeping - Salaries	341,101.17	389,116.00		0.00	389,116.00
4755-00	Houskeeping - PTO	25,978.60	28,405.00		0.00	28,405.00

Client: **A442952 - Sancta Maria Hospital, Inc. dba: Sancta Maria Nursing Facility**
Engagement: **MDMC 2023 - Sancta Maria Nursing Facility**
Period Ending: **12/31/2023**
Trial Balance: **T01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	1st PP-FINAL	FINAL	JE Ref #	MCD JE	MCAID
		12/31/2022	12/31/2023			12/31/2023
4760-00	Supplies	54,741.29	54,139.00		0.00	54,139.00
4770-00	Equipment Repairs	2,658.14	2,973.00		0.00	2,973.00
4780-00	Service Contracts	9,533.78	7,057.00		0.00	7,057.00
4800-00	Activities - Salaries	274,701.10	255,424.00		0.00	255,424.00
4805-00	Activities - PTO	20,562.05	16,263.00		0.00	16,263.00
4810-00	Supplies	2,932.90	3,630.00		0.00	3,630.00
4820-00	Purchase Services	7,587.48	10,377.00		0.00	10,377.00
4830-00	Food and Functions	3,762.56	3,548.00		0.00	3,548.00
4850-00	Admission - Salaries	163,823.60	179,771.00		0.00	179,771.00
4855-00	Admission - PTO	8,108.46	5,237.00		0.00	5,237.00
4865-00	Social Services - Salaries	177,038.22	203,438.00		0.00	203,438.00
4870-00	Social Services - PTO	22,729.38	20,885.00		0.00	20,885.00
4875-00	Supplies	18,257.18	17,237.00		0.00	17,237.00
4880-00	Social Services Consultants	750.00	483.00		0.00	483.00
4890-00	Mission Salaries	43,848.47	46,477.00		0.00	46,477.00
4895-00	Mission PTO	5,027.64	12,237.00		0.00	12,237.00
5000-00	Director of Nursing - Salaries	158,896.57	178,288.00		0.00	178,288.00
5005-00	Staff Dev Coord -Salaries	123,177.46	73,871.00		0.00	73,871.00
5010-00	Clinical Reimb - Salaries	340,621.85	375,023.00		0.00	375,023.00
5015-00	MMQ Salaries	78,286.77	95,162.00		0.00	95,162.00
5020-00	Scheduler Salaries	82,018.68	63,107.00		0.00	63,107.00
5025-00	Medical Records Salaries	138,641.57	151,828.00		0.00	151,828.00
5100-00	RN - Salaries	1,344,343.15	1,273,220.00		0.00	1,273,220.00
5110-00	RN - PTO	91,925.74	93,273.00		0.00	93,273.00
5120-00	RN - Salary Education	23,343.90	0.00		0.00	0.00
5130-00	LPN - Salaries	1,163,449.72	1,323,061.00		0.00	1,323,061.00
5140-00	LPN - PTO	86,298.36	72,764.00		0.00	72,764.00
5150-00	LPN - Salary Education	12,706.75	0.00		0.00	0.00
5160-00	C.N.A - Salaries	2,678,773.02	2,912,368.00		0.00	2,912,368.00
5170-00	C.N.A - PTO	174,400.61	180,351.00		0.00	180,351.00
5180-00	C.N.A. - Salary Education	5,887.25	0.00		0.00	0.00
5190-00	Agency - RN	188,934.50	404,567.00		0.00	404,567.00
5200-00	Agency - LPN	459,171.26	451,064.00		0.00	451,064.00
5210-00	Agency - C.N.A.	28,649.45	73,277.00		0.00	73,277.00
5300-00	Medical Supplies	161,579.81	142,224.00		0.00	142,224.00
5310-00	Incontinent Supplies	35,345.55	40,654.00		0.00	40,654.00
5320-00	Nursing Expense	39,342.84	32,818.00		0.00	32,818.00
5325-00	COVID Testing Expense	311,670.00	855.00		0.00	855.00
5330-00	Nutritional Supplies	1,728.53	1,384.00		0.00	1,384.00
5340-00	Medical Director	21,600.00	26,500.00		0.00	26,500.00
5350-00	Pharmacy Consultant	13,576.30	2,659.00		0.00	2,659.00
7000-00	Rehab Manager - Salaries	242,979.51	201,107.00		0.00	201,107.00
7010-20	PT - Medicaid Salaries	5,628.46	3,586.00		0.00	3,586.00
7010-40	PT - Part A Salaries	108,280.30	122,233.00		0.00	122,233.00
7010-50	PT - Part B Salaries	96,116.64	104,347.00		0.00	104,347.00
7010-60	PT - Mngd Care Salaries	52,441.22	44,483.00		0.00	44,483.00
7010-61	PT - Mngd Care Part B Salaries	24,459.41	29,135.00		0.00	29,135.00
7010-90	PT - Indirect Salaries	122,972.87	97,537.00		0.00	97,537.00
7010-91	PT - PTO Salaries	33,090.52	22,655.00		0.00	22,655.00
7012-20	PTA - Medicaid Salaries	1,581.24	1,130.00		0.00	1,130.00
7012-40	PTA - Part A Salaries	31,486.04	36,624.00		0.00	36,624.00
7012-50	PTA - Part B Salaries	28,754.71	32,079.00		0.00	32,079.00
7012-60	PTA - Mngd Care Salaries	15,417.03	13,496.00		0.00	13,496.00
7012-61	PTA-Mngd Care Part B Salaries	6,657.79	8,458.00		0.00	8,458.00
7012-90	PTA - Indirect Salary	26,094.95	26,820.00		0.00	26,820.00
7012-91	PTA - PTO Salaries	11,915.88	12,391.00		0.00	12,391.00
7015-40	PT - Consult Part A	14,555.72	15,880.00		0.00	15,880.00
7015-50	PT - Consult Part B	15,299.84	20,265.00		0.00	20,265.00
7015-60	PT - Consult Mngd Care	6,182.24	14,209.00		0.00	14,209.00
7015-90	PT - Consult Indirect	9,127.80	8,646.00		0.00	8,646.00
7020-00	Rehab Supplies	24,953.52	76,225.00		0.00	76,225.00
7025-20	OT - Medicaid Salaries	4,624.98	3,831.00		0.00	3,831.00
7025-40	OT - Part A Salaries	89,540.99	122,394.00		0.00	122,394.00
7025-50	OT - Part B Salaries	80,137.10	105,077.00		0.00	105,077.00
7025-60	OT - Mngd Care Salaries	44,691.50	44,580.00		0.00	44,580.00
7025-61	OT - Mngd Care Part B Salaries	19,943.07	28,147.00		0.00	28,147.00
7025-90	OT - Indirect Salaries	76,893.34	86,044.00		0.00	86,044.00
7025-91	OT - PTO Salaries	25,348.43	24,765.00		0.00	24,765.00
7030-20	COTA - Medicaid Salaries	2,132.56	1,099.00		0.00	1,099.00
7030-40	COTA - Part A Salaries	40,940.56	39,715.00		0.00	39,715.00
7030-50	COTA - Part B Salaries	36,459.50	33,845.00		0.00	33,845.00
7030-60	COTA - Mngd Care Salaries	19,695.86	14,790.00		0.00	14,790.00
7030-61	COTA-Mngd Care Part B Salaries	9,247.50	9,786.00		0.00	9,786.00
7030-90	COTA - Indirect Salaries	28,219.41	25,774.00		0.00	25,774.00
7030-91	COTA- PTO Salaries	12,302.29	14,742.00		0.00	14,742.00
7040-20	ST - Medicaid Salaries	5,833.01	3,597.00		0.00	3,597.00
7040-40	ST - Part A Salaries	111,297.89	126,744.00		0.00	126,744.00
7040-50	ST - Part B Salaries	99,488.07	109,394.00		0.00	109,394.00
7040-60	ST - Mngd Care Salaries	54,645.42	45,860.00		0.00	45,860.00

Client: **A442952 - Sancta Maria Hospital, Inc. dba: Sancta Maria Nursing Facility**
Engagement: **MDMC 2023 - Sancta Maria Nursing Facility**
Period Ending: **12/31/2023**
Trial Balance: **T01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	1st PP-FINAL	FINAL	JE Ref #	MCD JE	MCAID
		12/31/2022	12/31/2023			12/31/2023
7040-61	ST-Mngd Care Part B Salaries	25,215.53	30,027.00		0.00	30,027.00
7040-90	ST - Indirect Salaries	97,746.87	98,464.00		0.00	98,464.00
7040-91	ST - PTO Salaries	31,932.51	31,565.00		0.00	31,565.00
7060-20	Pharmacy - Mcd / House	28,591.81	67,219.00		0.00	67,219.00
7060-40	Pharmacy - Part A	211,223.49	241,244.00		0.00	241,244.00
7060-60	Pharmacy - Mngd Care	133,865.73	112,760.00		0.00	112,760.00
7070-20	Lab - Medicaid	5,756.96	9,352.00		0.00	9,352.00
7070-40	Lab - Part A	49,411.41	53,599.00		0.00	53,599.00
7070-60	Lab - Mngd Care	23,478.46	28,691.00		0.00	28,691.00
7080-20	Xray - Medicaid	913.91	687.00		0.00	687.00
7080-40	Xray - Part A	21,572.76	28,625.00		0.00	28,625.00
7080-60	Xray - Mngd Care	6,350.77	6,031.00		0.00	6,031.00
7090-20	IV - Medicaid	1,442.57	4,282.00		0.00	4,282.00
7090-40	IV - Part A	13,513.03	18,233.00		0.00	18,233.00
7090-60	IV - Mngd Care	3,497.34	25,672.00		0.00	25,672.00
8000-20	DME - Medicaid	7,655.12	5,622.00		0.00	5,622.00
8000-40	DME - Part A	2,874.92	4,807.00		0.00	4,807.00
8000-60	DME - Mngd Care	1,028.00	5,000.00		0.00	5,000.00
8010-20	Oxygen - Medicaid	24,081.78	23,758.00		0.00	23,758.00
8010-40	Oxygen - Part A	1,730.49	615.00		0.00	615.00
8015-40	Physician Services - Part A	1,986.90	3,048.00		0.00	3,048.00
8020-40	Ambulance - Part A	2,616.58	7,528.00		0.00	7,528.00
8020-60	Ambulance - Mngd Care	0.00	529.00		0.00	529.00
9000-00	Tenant Rental Income	(1,363,447.31)	(1,479,939.00)		0.00	(1,479,939.00)
9010-00	Tenant Rental Utility Income	(94,127.85)	(102,726.00)		0.00	(102,726.00)
9012-00	Tenant W&S Income	0.00	(36,884.00)		0.00	(36,884.00)
9020-00	Rental Consultants	60,812.48	34,546.00		0.00	34,546.00
9025-00	Rental Repairs	3,372.39	7,010.00		0.00	7,010.00
9030-00	Liability Insurance	3,228.00	3,462.00		0.00	3,462.00
9035-00	Property Insurance	18,092.00	22,430.00		0.00	22,430.00
9040-00	Employee Benefits	21,655.00	25,383.00		0.00	25,383.00
9045-00	Maintenance Salaries	112,002.00	136,097.00		0.00	136,097.00
9050-00	Utilities	88,266.00	76,583.00		0.00	76,583.00
9055-00	Service Contracts	65,215.00	71,719.00		0.00	71,719.00
9060-00	Repairs and Maintenance	13,745.00	20,132.00		0.00	20,132.00
9065-00	Housekeeping Salaries	32,365.00	33,124.00		0.00	33,124.00
9070-00	Housekeeping Supplies	2,038.00	1,953.00		0.00	1,953.00
9090-00	Depreciation	73,916.00	79,824.00		0.00	79,824.00
9095-00	Accretion Expense	11,057.00	14,696.00		0.00	14,696.00
Subtotal : None		(875,213.30)	(1,057,083.00)		(0.00)	(1,057,083.00)
Total [2] Revenue & Expenses		(875,213.30)	(1,057,083.00)		(0.00)	(1,057,083.00)
Sum of Account Groups		0.00	0.00		0.00	0.00

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Client: **A442952 - Sancta Maria Hospital, Inc. dba: Sancta Maria Nursing Facility**
Engagement: **MDMC 2023 - Sancta Maria Nursing Facility**
Period Ending: **12/31/2023**
Trial Balance: **T01 - Master TB**
Worksheet: **T:02 - MCD SNF-CR Groupings Report**

Account	Description	MCAID 12/31/2023	1st PP-Mcaid 12/31/2022
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
1000-00	Cash - Operating	63,215.00	130,047.87
1002-00	Cash - Checking Leader Bank	500.00	0.00
1005-00	Cash - Checking CT	0.00	20,000.00
1007-00	Cash - Checking FR	6,860.00	0.00
1010-00	Cash - Savings	709,503.00	1,743,596.78
1012-00	Cash - Savings Leader Bank	500.00	0.00
1050-00	Cash - Petty Cash	200.00	200.00
Subtotal : None		780,778.00	1,893,844.65
Total [S6L1.1C1]	Cash and Cash Equivalents	780,778.00	1,893,844.65
Group : [S6L1.2C1]	Short Term Investments		
Subgroup : None			
1015-00	Cambridge Trust MM Acct	2,917.00	1,360,950.81
1016-00	First Republic MM Acct	2,211,082.00	3,008,622.73
1120-00	First Republic Investment	3,059,482.00	0.00
Subtotal : None		5,273,481.00	4,369,573.54
Total [S6L1.2C1]	Short Term Investments	5,273,481.00	4,369,573.54
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A/ R Self-Pay Patients (Private)]			
1200-00	A/R Private Pay	355,932.00	318,056.90
1240-00	A/R Part A Co-Insurance	359,858.00	340,162.85
1245-00	A/R Part B Co-Insurance	142,862.00	88,145.49
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		858,652.00	746,365.24
Subgroup : [S6L1.5C1A/r Medicare Non Managed Care]			
1230-00	A/R Medicare A	483,772.00	359,895.81
1235-00	A/R Medicare B	198,715.00	147,004.73
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		682,487.00	506,900.54
Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care]			
1205-00	A/R Medicaid Patient Liability	66,100.00	62,796.87
1210-00	A/R Medicaid	1,085,745.00	564,256.27
1225-00	A/R Medicaid Pending	349,688.00	335,350.43
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care		1,501,533.00	962,403.57
Subgroup : [S6L1.5C1A/R Mass Medicaid Managed Care]			
1220-00	A/R Hospice	81,659.00	69,114.39
Subtotal [S6L1.5C1G] A/R Mass Medicaid Managed Care		81,659.00	69,114.39
Subgroup : [S6L1.5C1A/R Mass Senior Care Organization]			
1215-00	A/R Managed Medicaid	689,623.00	637,289.98
1250-00	A/R Managed Care	683,211.00	576,223.73
1255-00	A/R Managed Care Part B	136,379.00	136,542.05
Subtotal [S6L1.5C1H] A/R Mass Senior Care Organization		1,509,213.00	1,350,055.76
Total [S6L1.5C1]	Payer Accounts Receivable	4,633,544.00	3,634,839.50
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
1295-00	Reserve for Doubtful Accounts	(1,078,747.00)	(489,738.57)
1310-00	Reserve for Doubtful Tenant Ac	(4,626.00)	(4,605.83)
Subtotal : None		(1,083,373.00)	(494,344.40)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(1,083,373.00)	(494,344.40)
Group : [S6L1.10C1]	Supply Inventory		
Subgroup : None			
1390-00	Inventory	59,901.00	62,591.83
Subtotal : None		59,901.00	62,591.83
Total [S6L1.10C1]	Supply Inventory	59,901.00	62,591.83
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			
1300-00	A/R Tenant Rent	(500.00)	0.00
1305-00	A/R Tenant Utilities	9,629.00	41,633.52
1325-00	A/R Miscellaneous	119,900.00	48,539.01
Subtotal : None		129,029.00	90,172.53
Total [S6L1.11C1]	Other Receivables	129,029.00	90,172.53
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
1350-00	Prepaid Insurance	97,054.00	101,472.97
Subtotal : None		97,054.00	101,472.97
Total [S6L1.13C1]	Prepaid Insurance	97,054.00	101,472.97
Group : [S6L1.15C1]	Other Prepaid Expenses		
Subgroup : None			
1355-00	Prepaid Expenses	24,426.00	22,689.91
Subtotal : None		24,426.00	22,689.91
Total [S6L1.15C1]	Other Prepaid Expenses	24,426.00	22,689.91
Group : [S6L1.17C1]	Other Current Assets		

Subgroup : None					
1330-00	Exchange Clearing account	(8,613.00)	35.55		
Subtotal : None		(8,613.00)	35.55		
Total [S6L1.17C1]	Other Current Assets	(8,613.00)	35.55		
Group : [S6L2.1C1] Land					
Subgroup : None					
1400-00	Land	322,500.00	322,500.00		
Subtotal : None		322,500.00	322,500.00		
Total [S6L2.1C1]	Land	322,500.00	322,500.00		
Group : [S6L2.2C1] Building					
Subgroup : [S6L2.2C1] Building Costs					
1410-00	Building	3,244,497.00	3,244,497.27		
Subtotal [S6L2.2C1A] Building Costs		3,244,497.00	3,244,497.27		
Subgroup : [S6L2.2C1A/D] Building					
1445-00	Accum. Deprn - Building	(3,183,667.00)	(3,166,867.27)		
Subtotal [S6L2.2C1B] A/D Building		(3,183,667.00)	(3,166,867.27)		
Total [S6L2.2C1]	Building	60,830.00	77,630.00		
Group : [S6L2.3C1] Improvements - Cost					
Subgroup : [S6L2.3C1] Building Improvements					
1405-00	Land Improvements	504,818.00	504,817.76		
1407-00	Land Improvements - Tenants	12,823.00	12,822.86	88505	
1415-00	Building Improvements	3,667,325.00	3,313,459.71	952286	
1417-00	Building Imp Tenants	182,664.00	182,663.85	1040791	
Subtotal [S6L2.3C1A] Building Improvements		4,367,630.00	4,013,764.18	353,865.82	353866
Subgroup : [S6L2.3C1A/D] Building Improvements					
1440-00	Accum. Deprn - Land Imp	(469,022.00)	(454,372.74)		
1442-00	AD - Land improv. - Tenants	(1,336.00)	(694.57)	2406021	
1450-00	Accum. Deprn - Building Improv	(1,352,494.00)	(1,937,194.28)	-726691	1679330
1452-00	Accum. Deprn - BI Tenant	(22,893.00)	(13,759.39)	166415	
Subtotal [S6L2.3C1D] A/D Building Improvements		(1,845,745.00)	(2,406,020.39)	560,275.98	1845745 0.00
Total [S6L2.3C1]	Improvements - Cost	2,521,885.00	1,607,743.20		
Group : [S6L2.4C1] Equipment					
Subgroup : [S6L2.4C1] Equipment Cost					
1420-00	Building Equipment	2,809,058.00	3,169,129.99	90675	
1425-00	Furniture & Fixtures	1,135,529.00	1,117,124.40	-450949	
1430-00	Medical Equipment	349,563.00	368,169.93	-360274	
Subtotal [S6L2.4C1A] Equipment Cost		4,294,150.00	4,654,424.32	(360,274.32)	
Subgroup : [S6L2.4C1A/D] Equipment					
1455-00	Accum. Deprn - Building Equip.	(2,034,702.00)	(2,275,181.77)	3156345	
1460-00	Accum. Deprn - Furn & Fix	(612,046.00)	(607,775.83)	-411181	2745164
1465-00	Accum. Deprn - Medical Equip	(283,848.00)	(273,387.89)	185432	
Subtotal [S6L2.4C1B] A/D Equipment		(2,930,596.00)	(3,156,345.49)	225,749.49	2930596 0.00
Total [S6L2.4C1]	Equipment	1,363,554.00	1,498,078.83		
Group : [S6L2.5C1] Software/Limited Life Assets					
Subgroup : [S6L2.5C1] Software Cost					
1435-00	Computers and Software	198,885.00	188,852.52	80793	
Subtotal [S6L2.5C1A] Software Cost		198,885.00	188,852.52	10,032.48	10033
Subgroup : [S6L2.5C1A/D] Software					
1470-00	Accum. Deprn - Comp. & Softwa	(106,786.00)	(137,950.53)	137951	
Subtotal [S6L2.5C1B] A/D Software		(106,786.00)	(137,950.53)	31,164.53	67191
Total [S6L2.5C1]	Software/Limited Life Assets	92,099.00	50,901.99	39595	106786
Group : [S6L3.1C1] Long Term Investments					
Subgroup : None					
1100-00	Cambridge Trust - Investment	2,782,058.00	2,405,100.79		
1105-00	Cambridge Trust - Educ Acct	107,237.00	92,843.96		
1110-00	Deutsche Asset Mgt	0.00	23,743.33		
Subtotal : None		2,889,295.00	2,521,688.08		
Total [S6L3.1C1]	Long Term Investments	2,889,295.00	2,521,688.08		
Group : [S6L3.4C1] Construction in Progress					
Subgroup : None					
1419-00	Const in Process	9,236.00	80,985.28		
Subtotal : None		9,236.00	80,985.28		
Total [S6L3.4C1]	Construction in Progress	9,236.00	80,985.28		
Group : [S6L3.5C1] Mortgage Acquisition Costs					
Subgroup : None					
1439-00	Loan Acq Costs	4,175.00	0.00		
Subtotal : None		4,175.00	0.00		
Total [S6L3.5C1]	Mortgage Acquisition Costs	4,175.00	0.00		
Group : [S6L3.6C1] Accum Amort of Mortgage Acquisition Costs					
Subgroup : None					
1479-00	Accum. Amort. - Loan Acq. Cost	(2,783.00)	0.00		
Subtotal : None		(2,783.00)	0.00		
Total [S6L3.6C1]	Accum Amort of Mortgage Acquisition Costs	(2,783.00)	0.00		
Group : [S6L5.1C1] Trade Payable					

Subgroup : None			
2000-00	Accounts Payable	(337,523.00)	(280,078.72)
Subtotal : None		<u>(337,523.00)</u>	<u>(280,078.72)</u>
Total [S6L5.1C1]	Trade Payable	<u>(337,523.00)</u>	<u>(280,078.72)</u>
Group : [S6L5.2C1] Accrued Expenses			
Subgroup : None			
2010-00	Accrued Expenses	(337,208.00)	(577,497.52)
Subtotal : None		<u>(337,208.00)</u>	<u>(577,497.52)</u>
Total [S6L5.2C1]	Accrued Expenses	<u>(337,208.00)</u>	<u>(577,497.52)</u>
Group : [S6L5.4C1] Patient Funds Due			
Subgroup : [S6L5.4C1] Patient Funds Due (Self Pay)			
2050-00	Due to Private Residents	0.00	(22,323.25)
Subtotal [S6L5.4C1A] Patient Funds Due (Self Pay)		<u>0.00</u>	<u>(22,323.25)</u>
Subgroup : [S6L5.4C1] Patient Funds Due (Third Party Settlement)			
2055-00	Due to 3rd Party	0.00	(13,582.65)
Subtotal [S6L5.4C1B] Patient Funds Due (Third Party Settlement)		<u>0.00</u>	<u>(13,582.65)</u>
Total [S6L5.4C1]	Patient Funds Due	<u>0.00</u>	<u>(35,905.90)</u>
Group : [S6L5.6C1] Long Term Debt, Current Portion-Banks, Mortgages, Other			
Subgroup : [S6L5.6C1] Current LT Debt-Banks			
2060-00	LOC Loan	(769,535.00)	0.00
Subtotal [S6L5.6C1A] Current LT Debt-Banks		<u>(769,535.00)</u>	<u>0.00</u>
Total [S6L5.6C1]	Long Term Debt, Current Portion-Banks, Mortgage:	<u>(769,535.00)</u>	<u>0.00</u>
Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities			
Subgroup : [S6L5.7C1] Accrued Salaries			
2020-00	Accrued Payroll	(237,427.00)	(248,024.40)
2030-00	Accrued Vacation	(564,195.00)	(509,243.22)
Subtotal [S6L5.7C1A] Accrued Salaries		<u>(801,622.00)</u>	<u>(757,267.62)</u>
Subgroup : [S6L5.7C1] Accrued Payroll Taxes Withheld			
2040-00	Payroll W/H - Voluntary ins.	(740.00)	(434.22)
Subtotal [S6L5.7C1B] Accrued Payroll Taxes Withheld		<u>(740.00)</u>	<u>(434.22)</u>
Subgroup : [S6L5.7C1] Accrued Payroll Taxes Payable			
2025-00	Accrued Payroll Taxes	(63,884.00)	(61,407.39)
Subtotal [S6L5.7C1C] Accrued Payroll Taxes Payable		<u>(63,884.00)</u>	<u>(61,407.39)</u>
Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	<u>(866,246.00)</u>	<u>(819,109.23)</u>
Group : [S6L5.10C1] Other Current Liabilities			
Subgroup : None			
2000-051	Prepaid Tenant Rent	0.00	(41,665.49)
20161000	AR CREDIT BALANCES	(75,074.00)	(246,873.44)
2090-00	Security Deposits	(50,257.00)	(49,226.75)
2700-00	Asset retirement Obligation	(782,063.00)	(735,434.30)
2705-00	Transition Liability	(332,631.00)	(332,631.00)
Subtotal : None		<u>(1,240,025.00)</u>	<u>(1,405,830.98)</u>
Total [S6L5.10C1]	Other Current Liabilities	<u>(1,240,025.00)</u>	<u>(1,405,830.98)</u>
Group : [S6L6.2C1] Due to Related Parties, Subsidiaries & Affiliates			
Subgroup : None			
20102004	Current Portion of LT Debt - March 2022 Note	(162,584.00)	(162,584.00)
20182000	Current Maturities LTD Offset	162,584.00	162,584.00
2500-00	Long term Debt	(2,953,601.00)	(3,116,184.09)
Subtotal : None		<u>(2,953,601.00)</u>	<u>(3,116,184.09)</u>
Total [S6L6.2C1]	Due to Related Parties, Subsidiaries & Affiliates	<u>(2,953,601.00)</u>	<u>(3,116,184.09)</u>
Group : [S6L8A.1C1] Net Assets Without Donor Restrictions			
Subgroup : None			
2975-00	Endowment GT Bottomley Fund	(13,470.00)	(13,470.00)
2980-00	Temp Rest. Special Care Nurse	(11,278.00)	(11,277.94)
Subtotal : None		<u>(24,748.00)</u>	<u>(24,747.94)</u>
Total [S6L8A.1C1]	Net Assets Without Donor Restrictions	<u>(24,748.00)</u>	<u>(24,747.94)</u>
Group : [S6L8A.1C2] Net Assets With Donor Restrictions			
Subgroup : None			
2985-00	Endow - Dorothy Bianconi Fund	(10,000.00)	(10,000.00)
Subtotal : None		<u>(10,000.00)</u>	<u>(10,000.00)</u>
Total [S6L8A.1C2]	Net Assets With Donor Restrictions	<u>(10,000.00)</u>	<u>(10,000.00)</u>
Group : [S6L8B.4C1] Owners Equity Balance-Retained Earnings			
Subgroup : None			
2900-00	Unrestricted Net Assets	(9,571,049.00)	(8,695,835.78)
Subtotal : None		<u>(9,571,049.00)</u>	<u>(8,695,835.78)</u>
Total [S6L8B.4C1]	Owners Equity Balance-Retained Earnings	<u>(9,571,049.00)</u>	<u>(8,695,835.78)</u>
Group : [S2L1.1C1] Private Pay			
Subgroup : None			
3000-10	Private Room & Board	(2,489,665.00)	(2,208,980.00)
Subtotal : None		<u>(2,489,665.00)</u>	<u>(2,208,980.00)</u>
Total [S2L1.1C1]	Private Pay	<u>(2,489,665.00)</u>	<u>(2,208,980.00)</u>
Group : [S2L1.4C1] Medicare-Fee-For-Service			
Subgroup : None			
3000-40	Medicare Part A Room & Board	(3,799,215.00)	(3,430,285.00)
3056-40	NTA CMI Ancillary	(922,756.00)	(852,960.82)

3058-40	Nursing CMI Ancillary	(1,561,646.00)	(1,480,733.54)
3100-40	Contractual Allow-Med A R&B	2,927,680.00	2,659,853.66
3200-40	Medicare VBP adjustment	(32,751.00)	(37,687.91)
3205-40	Medicare 2% Sequest. Adjmt	108,355.00	66,657.13
3380-50	Part B 2% Sequest. Adjmt	0.00	41.75
Subtotal : None		(3,280,333.00)	(3,075,114.73)
Total [S2L1.4C1]	Medicare-Fee-For-Service	(3,280,333.00)	(3,075,114.73)
Group : [S2L1.5C1] Medicare Managed Care (Part C)			
Subgroup : None			
3000-60	Managed Care Room & Board	(1,390,662.00)	(1,701,989.00)
3100-60	Managed Care Contract. Allow	29,948.00	27,874.86
3205-60	Managed Care 2% sequest adj	477.00	644.30
Subtotal : None		(1,360,237.00)	(1,673,469.84)
Total [S2L1.5C1]	Medicare Managed Care (Part C)	(1,360,237.00)	(1,673,469.84)
Group : [S2L1.6C1] MassHealth Fee-for-Service			
Subgroup : None			
3000-20	Medicaid Room & Board	(5,579,235.00)	(5,651,073.49)
3000-70	Hospice Room and Board	(222,932.00)	(322,024.26)
3010-30	Medicaid Nursing Facility Rate Add-on	(559,520.00)	(117,600.00)
3015-20	Medicaid Misc Payments	(61,690.00)	(823,378.83)
Subtotal : None		(6,423,367.00)	(6,914,076.58)
Total [S2L1.6C1]	MassHealth Fee-for-Service	(6,423,367.00)	(6,914,076.58)
Group : [S2L1.8C1] Senior Care Options			
Subgroup : None			
3000-30	Managed Medicaid -Rm & Board	(1,686,296.00)	(1,634,443.01)
Subtotal : None		(1,686,296.00)	(1,634,443.01)
Total [S2L1.8C1]	Senior Care Options	(1,686,296.00)	(1,634,443.01)
Group : [S2L1.12C1] Medicaid Patient Paid Amount			
Subgroup : None			
40012001	MEDICAID RESOURCE REVENUE	(1,069,496.00)	(1,027,868.00)
Subtotal : None		(1,069,496.00)	(1,027,868.00)
Total [S2L1.12C1]	Medicaid Patient Paid Amount	(1,069,496.00)	(1,027,868.00)
Group : [S2L1.1C2] Ancillary-Private Pay			
Subgroup : None			
3300-10	PT - Private	(13,840.00)	(4,207.69)
3305-10	OT - Private	(2,241.00)	(692.04)
3310-10	ST - Private	(1,990.00)	(693.08)
3390-10	Private Part B Contract. Allow	475.00	98.41
Subtotal : None		(17,596.00)	(5,494.40)
Total [S2L1.1C2]	Ancillary-Private Pay	(17,596.00)	(5,494.40)
Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service			
Subgroup : None			
3050-40	PT CMI Ancillary	(809,899.00)	(737,898.13)
3052-40	OT CMI Ancillary	(752,933.00)	(683,796.69)
3054-40	ST CMI Ancillary	(427,953.00)	(350,033.30)
3300-50	PT - Part B	(632,715.00)	(588,842.69)
3305-50	OT - Part B	(635,833.00)	(562,542.50)
3310-50	ST - Part B	(363,602.00)	(373,275.94)
3390-50	Medicare Part B contract Allow	390,355.00	330,363.82
3400-40	Med Part A Ancillary Charges	0.43	0.00
3402-40	PT - Part A	(670,277.00)	(594,455.67)
3404-40	OT - Medicare Part A	(735,165.00)	(639,923.53)
3406-40	ST - Medicare Part A	(561,880.00)	(474,583.50)
3425-40	Contract Allow Part A Ancilla	306,535.00	272,640.03
3427-40	Contr. Allow - Med A PT	670,277.00	612,203.04
3429-40	Contr. Allow - Part A OT	735,165.00	639,923.53
3431-40	Contr. Allow - Med A ST	561,880.00	474,583.50
40703000	PHARMACY MEDICARE	(233,018.17)	(209,524.72)
40753000	LAB MEDICARE	(51,411.98)	(50,040.07)
40803000	XRAY MEDICARE	(6,907.77)	(6,406.78)
40903000	IV THERAPY MEDICARE PART A	(15,197.51)	(6,668.46)
Subtotal : None		(3,232,580.00)	(2,948,278.06)
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(3,232,580.00)	(2,948,278.06)
Group : [S2L1.5C2] Ancillary-Medicare Managed Care (Part C)			
Subgroup : None			
3300-61	PT - Mngd Care Part B	(163,183.00)	(125,186.30)
3305-61	OT - Mngd Care Part B	(153,088.00)	(119,383.80)
3310-61	ST - Mngd Care Part B	(121,468.00)	(100,358.48)
3390-61	Managed Part B adjustment	139,468.00	67,709.26
3400-60	Mngd Care Ancillary Charges	8,327.44	0.00
3402-60	PT - Managed Care	(245,510.00)	(294,316.05)
3404-60	OT - Managed Care	(265,707.00)	(306,422.64)
3406-60	ST - Managed Care	(202,578.00)	(258,781.56)
3425-60	Cont Allow Mngd Care Ancillar	160,496.00	171,793.24
3427-60	Contr. Allow - Mngd care PT	245,510.00	294,316.05
3429-60	Contr. Allow - Mngd care OT	265,707.00	306,422.64
3431-60	Contr. Allow - Mngd care ST	202,578.00	258,781.56
40704000	PHARMACY HMO	(112,760.12)	(144,149.79)
40754000	LAB HMO	(28,565.57)	(23,478.42)
40804000	XRAY HMO	(2,875.30)	(1,762.69)
40904000	IV THERAPY HMO	(25,322.45)	(2,402.34)
Subtotal : None		(298,971.00)	(277,219.32)
Total [S2L1.5C2]	Ancillary-Medicare Managed Care (Part C)	(298,971.00)	(277,219.32)
Group : [S2L1.6C2] Ancillary-MassHealth Fee-for-Service			

Subgroup : None			
3300-20	PT - Medicaid	(19,153.00)	(21,777.95)
3305-20	OT - Medicaid	(20,562.00)	(31,292.42)
3310-20	ST - Medicaid	(24,424.00)	(25,352.11)
3390-20	Medicaid Therapy Cont. Allow.	72,763.00	78,422.48
Subtotal : None		8,624.00	0.00
Total [S2L1.6C2] Ancillary-MassHealth Fee-for-Service		8,624.00	0.00

Group : [S2L3.2C1] Endowment & Other Non Recoverable Revenue			
Subgroup : None			
3865-00	Donation Revenue	(8,600.00)	(20,825.00)
3960-00	Realized Gain (Loss) Inv	(143,986.00)	(29,309.96)
3965-00	Unrealized Gain (Loss) Inv	(305,088.00)	536,036.21
3968-00	Investment Expense	31,941.00	23,530.43
Subtotal : None		(425,733.00)	509,431.68
Total [S2L3.2C1] Endowment & Other Non Recoverable Revenue		(425,733.00)	509,431.68

Group : [S2L3.7C1] Interest Income			
Subgroup : None			
3950-00	Interest Income	(214,787.00)	(93,562.38)
Subtotal : None		(214,787.00)	(93,562.38)
Total [S2L3.7C1] Interest Income		(214,787.00)	(93,562.38)

Group : [S2L3.9C1] Administrative & General Recoverable Income			
Subgroup : None			
9012-00	Tenant W&S Income	(36,884.00)	0.00
Subtotal : None		(36,884.00)	0.00
Total [S2L3.9C1] Administrative & General Recoverable Income		(36,884.00)	0.00

Group : [SOBREL2.8C] Other Revenue			
Subgroup : None			
9000-00	Tenant Rental Income	(1,479,939.00)	(1,363,447.31)
Subtotal : None		(1,479,939.00)	(1,363,447.31)
Total [SOBREL2.8C1] Other Revenue		(1,479,939.00)	(1,363,447.31)

Group : [S3L1.1C1] Director of Nurses Salary			
Subgroup : None			
5000-00	Director of Nursing - Salaries	178,288.00	158,896.57
Subtotal : None		178,288.00	158,896.57
Total [S3L1.1C1] Director of Nurses Salary		178,288.00	158,896.57

Group : [S3L1.7C1] Registered Nurses Salaries			
Subgroup : None			
5100-00	RN - Salaries	1,273,220.00	1,344,343.15
5110-00	RN - PTO	93,273.00	91,925.74
5120-00	RN - Salary Education	0.00	23,343.90
Subtotal : None		1,366,493.00	1,459,612.79
Total [S3L1.7C1] Registered Nurses Salaries		1,366,493.00	1,459,612.79

Group : [S3L1.11C1] Registered Nurses Purchased Service Tempory Agency Staff			
Subgroup : None			
5190-00	Agency - RN	404,567.00	188,934.50
Subtotal : None		404,567.00	188,934.50
Total [S3L1.11C1] Registered Nurses Purchased Service Tempory Ag		404,567.00	188,934.50

Group : [S3L1.12C1] Licensed Practical Nurses Salary			
Subgroup : None			
5130-00	LPN - Salaries	1,323,061.00	1,163,449.72
5140-00	LPN - PTO	72,764.00	86,298.36
5150-00	LPN - Salary Education	0.00	12,706.75
Subtotal : None		1,395,825.00	1,262,454.83
Total [S3L1.12C1] Licensed Practical Nurses Salary		1,395,825.00	1,262,454.83

Group : [S3L1.16C1] Licensed Practical Nurses Purchased Service Tempory Agency Staff			
Subgroup : None			
5200-00	Agency - LPN	451,064.00	459,171.26
Subtotal : None		451,064.00	459,171.26
Total [S3L1.16C1] Licensed Practical Nurses Purchased Service Tem		451,064.00	459,171.26

Group : [S3L1.17C1] Certified Nurses Aides Salaries			
Subgroup : None			
5160-00	C.N.A - Salaries	2,912,368.00	2,678,773.02
5170-00	C.N.A - PTO	180,351.00	174,400.61
5180-00	C.N.A. - Salary Education	0.00	5,887.25
Subtotal : None		3,092,719.00	2,859,060.88
Total [S3L1.17C1] Certified Nurses Aides Salaries		3,092,719.00	2,859,060.88

Group : [S3L1.21C1] Certified Nurses Aides Purchased Service Tempory Agency Staff			
Subgroup : None			
5210-00	Agency - C.N.A.	73,277.00	28,649.45
Subtotal : None		73,277.00	28,649.45
Total [S3L1.21C1] Certified Nurses Aides Purchased Service Tempory		73,277.00	28,649.45

Group : [S3L2.1C1] Administration Salaries			
Subgroup : [S3L2.1C1] Administrator Salaries			
4000-00	Administrator - Salaries	200,156.00	186,085.96
Subtotal [S3L2.1C1A] Administrator Salaries		200,156.00	186,085.96
Total [S3L2.1C1] Administration Salaries		200,156.00	186,085.96

Group : [S3L2.7C1] Clerical Staff Salaries

Subgroup : None			
4005-00	Business Office - Salaries	356,507.00	393,252.58
4010-00	Business Office - PTO	43,325.00	22,105.37
4850-00	Admission - Salaries	179,771.00	163,823.60
4855-00	Admission - PTO	5,237.00	8,108.46
4890-00	Mission Salaries	46,477.00	43,848.47
4895-00	Mission PTO	12,237.00	5,027.64
Subtotal : None		643,554.00	636,166.12
Total [S3L2.7C1]	Clerical Staff Salaries	643,554.00	636,166.12
Group : [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping Services			
Subgroup : None			
4150-00	Data Processing	118,768.00	102,804.79
Subtotal : None		118,768.00	102,804.79
Total [S3L2.11C1]	Electronic Data Processing, Payroll & Bookkeeping	118,768.00	102,804.79
Group : [S3L2.12C1] Office Supplies			
Subgroup : None			
4110-00	Office Supplies	57,495.00	48,160.94
4140-00	Software Support	76,707.00	127,675.05
4810-00	Supplies	3,630.00	2,932.90
4875-00	Supplies	17,237.00	18,257.18
Subtotal : None		155,069.00	197,026.07
Total [S3L2.12C1]	Office Supplies	155,069.00	197,026.07
Group : [S3L2.13C1] Telecommunications (e.g. Internet & Phone)			
Subgroup : None			
4130-00	Telephone	36,767.00	28,222.07
4540-00	Satellite / TV	12,011.00	11,755.68
4550-00	Internet	20,331.00	10,311.98
Subtotal : None		69,109.00	50,289.73
Total [S3L2.13C1]	Telecommunications (e.g. Internet & Phone)	69,109.00	50,289.73
Group : [S3L2.16C1] Advertising: Help Wanted			
Subgroup : None			
4170-00	Advertising - Help Wanted	59,761.00	46,731.68
Subtotal : None		59,761.00	46,731.68
Total [S3L2.16C1]	Advertising: Help Wanted	59,761.00	46,731.68
Group : [S3L2.18C1] Continuing Professional Education / Training & Development			
Subgroup : [S3L2.18C Administration Education / Training			
4220-00	Education	4,909.00	5,441.34
Subtotal [S3L2.18C1A Administration Education / Training		4,909.00	5,441.34
Total [S3L2.18C1]	Continuing Professional Education / Training & Development	4,909.00	5,441.34
Group : [S3L2.19C1] Accounting Services (not related to Appeals)			
Subgroup : None			
4190-00	Audit Fees	46,890.00	47,623.19
Subtotal : None		46,890.00	47,623.19
Total [S3L2.19C1]	Accounting Services (not related to Appeals)	46,890.00	47,623.19
Group : [S3L2.20C1] Insurance: Malpractice & General Liability			
Subgroup : None			
4240-00	Liability Insurance	65,784.00	61,331.54
Subtotal : None		65,784.00	61,331.54
Total [S3L2.20C1]	Insurance: Malpractice & General Liability	65,784.00	61,331.54
Group : [S3L2.22C1] Other A & G Expenses			
Subgroup : None			
3880-00	Prior Year Inc / (Expense)	38,795.00	50,374.63
4160-00	Consulting Other	2,375.00	0.00
4425-00	Amort - Loan Acq costs	2,783.00	0.00
4490-00	Accretion Expense	31,933.00	28,344.04
5325-00	COVID Testing Expense	855.00	311,670.00
Subtotal : None		76,741.00	390,388.67
Total [S3L2.22C1]	Other A & G Expenses	76,741.00	390,388.67
Group : [S3L2B.1C1] Advertising Marketing			
Subgroup : None			
4180-00	Advertising - Promotional	15,955.00	11,892.61
Subtotal : None		15,955.00	11,892.61
Total [S3L2B.1C1]	Advertising Marketing	15,955.00	11,892.61
Group : [S3L2B.2C1] Licenses & Dues Not Patient Related to Resident Care			
Subgroup : None			
4210-00	Licenses & Dues	18,827.00	21,802.67
Subtotal : None		18,827.00	21,802.67
Total [S3L2B.2C1]	Licenses & Dues Not Patient Related to Resident Care	18,827.00	21,802.67
Group : [S3L2B.6C1] Legal: Other			
Subgroup : None			
4200-00	Legal Fees	134,469.00	84,779.95
Subtotal : None		134,469.00	84,779.95
Total [S3L2B.6C1]	Legal: Other	134,469.00	84,779.95
Group : [S3L2B.8C1] Management Company Fees			
Subgroup : None			
4270-00	Management Fee	742,059.00	947,078.00
Subtotal : None		742,059.00	947,078.00
Total [S3L2B.8C1]	Management Company Fees	742,059.00	947,078.00

Group : [S3L2B.10C1]Interest on Working Capital			
Subgroup : None			
4450-00	Interest Expense	0.00	19,014.87
Subtotal : None		0.00	19,014.87
Total [S3L2B.10C1] Interest on Working Capital		0.00	19,014.87
Group : [S3L2B.11C1]Fines, Late Fees, Penalties including Interest			
Subgroup : None			
4235-00	Penalties	13,000.00	18,163.01
Subtotal : None		13,000.00	18,163.01
Total [S3L2B.11C1] Fines, Late Fees, Penalties including Interest		13,000.00	18,163.01
Group : [S3L2B.14C1]Bad Debt Expenses			
Subgroup : None			
4290-00	Bad Debt Expense	917,824.00	334,290.00
Subtotal : None		917,824.00	334,290.00
Total [S3L2B.14C1] Bad Debt Expenses		917,824.00	334,290.00
Group : [S3L2B.15C1]User Fee Assessment			
Subgroup : None			
4280-00	User Fees	910,315.00	821,506.78
Subtotal : None		910,315.00	821,506.78
Total [S3L2B.15C1] User Fee Assessment		910,315.00	821,506.78
Group : [S3L3.1C1] Staff Development Coordinator Salaries			
Subgroup : None			
5005-00	Staff Dev Coord -Salaries	73,871.00	123,177.46
Subtotal : None		73,871.00	123,177.46
Total [S3L3.1C1] Staff Development Coordinator Salaries		73,871.00	123,177.46
Group : [S3L3.5C1] Plant Operations: Salaires			
Subgroup : None			
4500-00	Maintenance Salaries	267,011.00	252,250.48
4505-00	Maintenance PTO	28,697.00	34,855.23
Subtotal : None		295,708.00	287,105.71
Total [S3L3.5C1] Plant Operations: Salaires		295,708.00	287,105.71
Group : [S3L3.8C1] Plant Operations: Purchased Service			
Subgroup : None			
4510-00	Security Service	0.00	7,665.00
4555-00	Service Contracts	11,300.00	20,369.44
4560-00	Landscaping	36,652.00	8,492.75
4565-00	Snow Removal	29,762.00	53,994.32
4570-00	Waste Removal	48,248.00	42,216.04
Subtotal : None		125,962.00	132,737.55
Total [S3L3.8C1] Plant Operations: Purchased Service		125,962.00	132,737.55
Group : [S3L3.9C1] Plant Operations: Supplies & Expenses			
Subgroup : None			
4515-00	Maintenance Supplies	29,866.00	34,436.06
Subtotal : None		29,866.00	34,436.06
Total [S3L3.9C1] Plant Operations: Supplies & Expenses		29,866.00	34,436.06
Group : [S3L3.10C1] Plant Operatins: Utilities			
Subgroup : None			
4520-00	Gas	185,438.00	182,567.56
4525-00	Oil	15,946.00	24,113.28
4530-00	Electricity	241,403.00	217,398.25
4535-00	Water & Sewer	166,550.00	137,531.47
9010-00	Tenant Rental Utility Income	(102,726.00)	(94,127.85)
Subtotal : None		506,611.00	467,482.71
Total [S3L3.10C1] Plant Operatins: Utilities		506,611.00	467,482.71
Group : [S3L3.11C1] Plant Operatins: Repairs			
Subgroup : None			
4575-00	Repairs	43,742.00	35,708.60
4660-00	Equipment Repairs	10,023.00	2,908.25
4770-00	Equipment Repairs	2,973.00	2,658.14
Subtotal : None		56,738.00	41,274.99
Total [S3L3.11C1] Plant Operatins: Repairs		56,738.00	41,274.99
Group : [S3L3.13C1] Dietician: Salaries			
Subgroup : None			
4610-00	Dietician Salary	55,853.00	44,878.95
Subtotal : None		55,853.00	44,878.95
Total [S3L3.13C1] Dietician: Salaries		55,853.00	44,878.95
Group : [S3L3.16C1] Dietician: Purchased Service			
Subgroup : None			
4640-00	Dietician Consultant	480.00	1,980.00
Subtotal : None		480.00	1,980.00
Total [S3L3.16C1] Dietician: Purchased Service		480.00	1,980.00
Group : [S3L3.18C1] Dietary: Salaries			
Subgroup : None			
4600-00	Dietary - Salaries	635,418.00	610,102.56
4605-00	Dietary - PTO	44,805.00	46,024.99
Subtotal : None		680,223.00	656,127.55
Total [S3L3.18C1] Dietary: Salaries		680,223.00	656,127.55

Group : [S3L3.21C1] Dietary: Food			
Subgroup : None			
4100-00	Food & Functions	1,897.00	7,268.81
4630-00	Food Costs	318,957.00	307,344.52
4650-00	Food Supplements	29,411.00	23,198.53
4830-00	Food and Functions	3,548.00	3,762.56
Subtotal : None		353,813.00	341,574.42
Total [S3L3.21C1] Dietary: Food		353,813.00	341,574.42
Group : [S3L3.23C1] Dietary: Supplies & Expenses			
Subgroup : None			
4620-00	Supplies	62,324.00	57,158.52
Subtotal : None		62,324.00	57,158.52
Total [S3L3.23C1] Dietary: Supplies & Expenses		62,324.00	57,158.52
Group : [S3L3.24C1] Housekeeping / Laundry: Salaries			
Subgroup : [S3L3.24C]Housekeeping Salries			
4700-00	Laundry Salaries	181,642.00	171,286.72
4705-00	Laundry PTO	10,237.00	13,021.33
Subtotal [S3L3.24C1A]Housekeeping Salries		191,879.00	184,308.05
Subgroup : [S3L3.24C]New			
4755-00	Houskeeping - PTO	28,405.00	25,978.60
Subtotal [S3L3.24C1] New		28,405.00	25,978.60
Subgroup : None			
4750-00	Houskeeping - Salaries	389,116.00	341,101.17
Subtotal : None		389,116.00	341,101.17
Total [S3L3.24C1] Housekeeping / Laundry: Salaries		609,400.00	551,387.82
Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service			
Subgroup : [S3L3.27C]Laundry Purchased Service			
4780-00	Service Contracts	7,057.00	9,533.78
Subtotal [S3L3.27C1B]Laundry Purchased Service		7,057.00	9,533.78
Total [S3L3.27C1] Housekeeping / Laundry: Purchased Service		7,057.00	9,533.78
Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense			
Subgroup : [S3L3.28C]Housekeeping Supplies & Expenses			
4760-00	Supplies	54,139.00	54,741.29
Subtotal [S3L3.28C1A]Housekeeping Supplies & Expenses		54,139.00	54,741.29
Subgroup : [S3L3.28C]Laundry Supplies & Expense			
4710-00	Supplies	8,156.00	6,495.18
4720-00	Equipment Repairs	3,855.00	2,725.97
Subtotal [S3L3.28C1B]Laundry Supplies & Expense		12,011.00	9,221.15
Total [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense		66,150.00	63,962.44
Group : [S3L3.29C1] Housekeepong / Laundry: Linen & Bedding			
Subgroup : None			
4740-00	Linen & Bedding	3,641.00	4,683.61
Subtotal : None		3,641.00	4,683.61
Total [S3L3.29C1] Housekeepong / Laundry: Linen & Bedding		3,641.00	4,683.61
Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries			
Subgroup : None			
5020-00	Scheduler Salaries	63,107.00	82,018.68
5025-00	Medical Records Salaries	151,828.00	138,641.57
Subtotal : None		214,935.00	220,660.25
Total [S3L3.36C1] Unit Clerks & Medical Records: Salaries		214,935.00	220,660.25
Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries			
Subgroup : [S3L3.40C]MMQ Salaries			
5015-00	MMQ Salaries	95,162.00	78,286.77
Subtotal [S3L3.40C1A]MMQ Salaries		95,162.00	78,286.77
Subgroup : [S3L3.40C]MDS Salaries			
5010-00	Clinical Reimb - Salaries	375,023.00	340,621.85
Subtotal [S3L3.40C1B]MDS Salaries		375,023.00	340,621.85
Total [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nur		470,185.00	418,908.62
Group : [S3L3.48C1] Social Service Worker: Salaries			
Subgroup : None			
4865-00	Social Services - Salaries	203,438.00	177,038.22
4870-00	Social Servies - PTO	20,885.00	22,729.38
Subtotal : None		224,323.00	199,767.60
Total [S3L3.48C1] Social Service Worker: Salaries		224,323.00	199,767.60
Group : [S3L3.51C1] Social Service Worker: Purchased Service			
Subgroup : None			
4880-00	Social Services Consultants	483.00	750.00
Subtotal : None		483.00	750.00
Total [S3L3.51C1] Social Service Worker: Purchased Service		483.00	750.00
Group : [S3L3.56C1] Indirect Restorative Therapy: Salaries			
Subgroup : None			
7010-90	PT - Indirect Salaries	97,537.00	122,972.87
7010-91	PT - PTO Salaries	22,655.00	33,090.52
7012-90	PTA - Indirect Salary	26,820.00	26,094.95
7012-91	PTA - PTO Salaries	12,391.00	11,915.88

7025-90	OT - Indirect Salaries	86,044.00	76,893.34
7025-91	OT - PTO Salaries	24,765.00	25,348.43
7030-90	COTA - Indirect Salaries	25,774.00	28,219.41
7030-91	COTA- PTO Salaries	14,742.00	12,302.29
7040-90	ST - Indirect Salaries	98,464.00	97,746.87
7040-91	ST - PTO Salaries	31,565.00	31,932.51
Subtotal : None		440,757.00	466,517.07
Total [S3L3.56C1]	Indirect Restorative Therapy: Salaries	440,757.00	466,517.07
Group : [S3L3.59C1]	Indirect Restorative Therapy: Consultants		
Subgroup : None			
7015-90	PT - Consult Indirect	8,646.00	9,127.80
Subtotal : None		8,646.00	9,127.80
Total [S3L3.59C1]	Indirect Restorative Therapy: Consultants	8,646.00	9,127.80
Group : [S3L3.60C1]	Direct Restorative Therapy: Salaries		
Subgroup : None			
7000-00	Rehab Manager - Salaries	201,107.00	242,979.51
7010-20	PT - Medicaid Salaries	3,586.00	5,628.46
7010-40	PT - Part A Salaries	122,233.00	108,280.30
7010-50	PT - Part B Salaries	104,347.00	96,116.64
7010-60	PT - Mngd Care Salaries	44,483.00	52,441.22
7010-61	PT - Mngd Care Part B Salaries	29,135.00	24,459.41
7012-20	PTA - Medicaid Salaries	1,130.00	1,581.24
7012-40	PTA - Part A Salaries	36,624.00	31,486.04
7012-50	PTA - Part B Salaries	32,079.00	28,754.71
7012-60	PTA - Mngd Care Salaries	13,496.00	15,417.03
7012-61	PTA-Mngd Care Part B Salaries	8,458.00	6,657.79
7025-20	OT - Medicaid Salaries	3,831.00	4,624.98
7025-40	OT - Part A Salaries	122,394.00	89,540.99
7025-50	OT - Part B Salaries	105,077.00	80,137.10
7025-60	OT - Mngd Care Salaries	44,580.00	44,691.50
7025-61	OT - Mngd Care Part B Salaries	28,147.00	19,943.07
7030-20	COTA - Medicaid Salaries	1,099.00	2,132.56
7030-40	COTA - Part A Salaries	39,715.00	40,940.56
7030-50	COTA - Part B Salaries	33,845.00	36,459.50
7030-60	COTA - Mngd Care Salaries	14,790.00	19,695.86
7030-61	COTA-Mngd Care Part B Salaries	9,786.00	9,247.50
7040-20	ST - Medicaid Salaries	3,597.00	5,833.01
7040-40	ST - Part A Salaries	126,744.00	111,297.89
7040-50	ST - Part B Salaries	109,394.00	99,488.07
7040-60	ST - Mngd Care Salaries	45,860.00	54,645.42
7040-61	ST-Mngd Care Part B Salaries	30,027.00	25,215.53
Subtotal : None		1,315,564.00	1,257,695.89
Total [S3L3.60C1]	Direct Restorative Therapy: Salaries	1,315,564.00	1,257,695.89
Group : [S3L3.62C1]	Direct Restorative Therapy: Consultants		
Subgroup : None			
7015-40	PT - Consult Part A	15,880.00	14,555.72
7015-50	PT - Consult Part B	20,265.00	15,299.84
7015-60	PT - Consult Mngd Care	14,209.00	6,182.24
Subtotal : None		50,354.00	36,037.80
Total [S3L3.62C1]	Direct Restorative Therapy: Consultants	50,354.00	36,037.80
Group : [S3L3.64C1]	Recreational Therapy/Activities: Salaries		
Subgroup : None			
4800-00	Activities - Salaries	255,424.00	274,701.10
4805-00	Activities - PTO	16,263.00	20,562.05
Subtotal : None		271,687.00	295,263.15
Total [S3L3.64C1]	Recreational Therapy/Activities: Salaries	271,687.00	295,263.15
Group : [S3L3.67C1]	Recreational Therapy/Activities: Purchased Service		
Subgroup : None			
4820-00	Purchase Services	10,377.00	7,587.48
Subtotal : None		10,377.00	7,587.48
Total [S3L3.67C1]	Recreational Therapy/Activities: Purchased Service	10,377.00	7,587.48
Group : [S3L3.78C1]	Travel: Motor Vehicle Expense		
Subgroup : None			
4230-00	Travel	2,776.00	1,841.28
4260-00	Auto Insurance	2,977.00	2,832.00
Subtotal : None		5,753.00	4,673.28
Total [S3L3.78C1]	Travel: Motor Vehicle Expense	5,753.00	4,673.28
Group : [S3L3.82C1]	Physician Services: Medical Director		
Subgroup : None			
5340-00	Medical Director	26,500.00	21,600.00
Subtotal : None		26,500.00	21,600.00
Total [S3L3.82C1]	Physician Services: Medical Director	26,500.00	21,600.00
Group : [S3L3.83C1]	Physician Services: Advisory Physician		
Subgroup : None			
8015-40	Physician Services - Part A	3,048.00	1,986.90
Subtotal : None		3,048.00	1,986.90
Total [S3L3.83C1]	Physician Services: Advisory Physician	3,048.00	1,986.90
Group : [S3L3.87C1]	Legend Drugs		
Subgroup : None			
7060-20	Pharmacy - Mcd / House	67,219.00	28,591.81
7060-40	Pharmacy - Part A	241,244.00	211,223.49
7060-60	Pharmacy - Mngd Care	112,760.00	133,865.73
7070-20	Lab - Medicaid	9,352.00	5,756.96

7070-40	Lab - Part A	53,599.00	49,411.41
7070-60	Lab - Mngd Care	28,691.00	23,478.46
7080-20	Xray - Medicaid	687.00	913.91
7080-40	Xray - Part A	28,625.00	21,572.76
7080-60	Xray - Mngd Care	6,031.00	6,350.77
7090-20	IV - Medicaid	4,282.00	1,442.57
7090-40	IV - Part A	18,233.00	13,513.03
7090-60	IV - Mngd Care	25,672.00	3,497.34
8000-20	DME - Medicaid	5,622.00	7,655.12
8000-40	DME - Part A	4,807.00	2,874.92
8000-60	DME - Mngd Care	5,000.00	1,028.00
8010-20	Oxygen - Medicaid	23,758.00	24,081.78
8010-40	Oxygen - Part A	615.00	1,730.49
8020-40	Ambulance - Part A	7,528.00	2,616.58
8020-60	Ambulance - Mngd Care	529.00	0.00
Subtotal : None		644,254.00	539,605.13
Total [S3L3.87C1] Legend Drugs		644,254.00	539,605.13
Group : [S3L3.89C1] House Supplies Not Resold			
Subgroup : None			
5300-00	Medical Supplies	142,224.00	161,579.81
5310-00	Incontinent Supplies	40,654.00	35,345.55
5320-00	Nursing Expense	32,818.00	39,342.84
5330-00	Nutritional Supplies	1,384.00	1,728.53
7020-00	Rehab Supplies	76,225.00	24,953.52
Subtotal : None		293,305.00	262,950.25
Total [S3L3.89C1] House Supplies Not Resold		293,305.00	262,950.25
Group : [S3L3.92C1] Pharmacy Consultant			
Subgroup : None			
5350-00	Pharmacy Consultant	2,659.00	13,576.30
Subtotal : None		2,659.00	13,576.30
Total [S3L3.92C1] Pharmacy Consultant		2,659.00	13,576.30
Group : [S3L4.1C1] Depreciation			
Subgroup : [S3L4.1C1] Building Depreciation			
4405-00	Depreciation - Building	16,800.00	16,800.00
Subtotal [S3L4.1C1A] Building Depreciation		16,800.00	16,800.00
Subgroup : [S3L4.1C1] Improvements Depreciation			
4400-00	Depreciation - Land Imp	14,649.00	14,915.29
4402-00	Depreciation - LI - Tenants	641.00	641.14
4410-00	Depreciation - Bldg Imp	141,992.00	157,761.65
4412-00	Depreciation - BI Tenant	9,133.00	9,088.09
Subtotal [S3L4.1C1B] Improvements Depreciation		166,415.00	182,406.17
Subgroup : [S3L4.1C1] Equipment Depreciation			
4415-00	Depreciation - Equip F&F	105,608.00	105,896.95
9090-00	Depreciation	79,824.00	73,916.00
Subtotal [S3L4.1C1C] Equipment Depreciation		185,432.00	179,812.95
Subgroup : [S3L4.1C1] Software Depreciation			
4420-00	Depreciation - Comp / Software	39,595.00	21,773.54
Subtotal [S3L4.1C1D] Software Depreciation		39,595.00	21,773.54
Total [S3L4.1C1] Depreciation		408,242.00	400,792.66
Group : [S3L4.6C1] Building Insurance Expense-SNF-CR			
Subgroup : None			
4250-00	Property Insurance	48,737.00	46,378.46
Subtotal : None		48,737.00	46,378.46
Total [S3L4.6C1] Building Insurance Expense-SNF-CR		48,737.00	46,378.46
Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR			
Subgroup : None			
4120-00	Lease Expense	7,251.00	6,355.77
Subtotal : None		7,251.00	6,355.77
Total [S3L4.12C1] Other Fixed Cost Expense-SNF-CR		7,251.00	6,355.77
Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
4040-00	Health Insurance	698,091.00	758,983.70
4050-00	HRA Health Contribution	110,780.00	111,157.34
4060-00	Dental Insurance	64,828.00	68,735.71
4070-00	Life Insurance	17,360.00	18,454.23
Subtotal : None		891,059.00	957,330.98
Total [CLA-53.01] LA-Group Health/Life		891,059.00	957,330.98
Group : [CLA-53.03] LA-Employee Benefits			
Subgroup : None			
4090-00	Other Employee Benefits	42,465.00	23,889.30
Subtotal : None		42,465.00	23,889.30
Total [CLA-53.03] LA-Employee Benefits		42,465.00	23,889.30
Group : [CLA-53.04] LA-Payroll Taxes			
Subgroup : None			
4020-00	Payroll Taxes	883,146.00	851,281.49
4030-00	Unemployment Claims	26,294.00	4,630.00
Subtotal : None		909,440.00	855,911.49
Total [CLA-53.04] LA-Payroll Taxes		909,440.00	855,911.49
Group : [CLA-53.05] LA-Workers Comp			

Subgroup : None			
4080-00	Workers Compensation	129,898.00	141,395.77
Subtotal : None		129,898.00	141,395.77
Total [CLA-53.05] LA-Workers Comp		129,898.00	141,395.77
Group : [SOBREL3.11]Other Expenses			
Subgroup : None			
9020-00	Rental Consultants	34,546.00	60,812.48
9025-00	Rental Repairs	7,010.00	3,372.39
9030-00	Liability Insurance	3,462.00	3,228.00
9035-00	Property Insurance	22,430.00	18,092.00
9040-00	Employee Benefits	25,383.00	21,655.00
9045-00	Maintenance Salaries	136,097.00	112,002.00
9050-00	Utilities	76,583.00	88,266.00
9055-00	Service Contracts	71,719.00	65,215.00
9060-00	Repairs and Maintenance	20,132.00	13,745.00
9065-00	Housekeeping Salaries	33,124.00	32,365.00
9070-00	Housekeeping Supplies	1,953.00	2,038.00
9095-00	Accretion Expense	14,696.00	11,057.00
Subtotal : None		447,135.00	431,847.87
Total [SOBREL3.11C1]Other Expenses		447,135.00	431,847.87
NET (INCOME) LOSS		0.00	0.00
Sum of Account Groups		0.00	0.00

Tickmarks

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