

Client: **A171023 - Westfield Gardens Nursing & Rehab LLC**
Engagement: **MD 2023 - Westfield Gardens Nursing & Rehab LLC**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	CARE PP-1 12/31/2022	JE Ref #	CAIDJE 12/31/2023	CARE CP 12/31/2023
Group : [1]	Balance Sheet				
Subgroup : None					
00-100540	Cash-Westfield-Operating	(492.77)		0.00	302,688.00
00-107000	Cash-PR Rec Clearing	300.00		0.00	5,019.00
00-107005	Cash-Petty Cash	2,800.00		0.00	2,800.00
00-108000	Cash-Resident Trust	51,231.75		0.00	29,534.00
00-110100	A/R- Resident Related	1,117,384.80		0.00	1,342,616.00
00-110230	Refund Clearing	(3,107.29)		0.00	16,382.00
00-110990	Reserve for Bad Debt	(427,770.65)		0.00	(241,924.00)
00-110997	Reserve for Bad Debt-Clinical	1,454.83		0.00	1,455.00
00-111100	Third Party Receivable	(0.05)		0.00	(268,386.00)
00-112100	Other Receivable	0.00		0.00	(2,177.00)
00-112101	Other Receivable - Owed From Previous	12,981.64		0.00	12,982.00
00-112102	ACH Clearing	23,469.97		0.00	107,374.00
00-120100	Inventory	12,367.59		0.00	12,368.00
00-130100	Prepaid Expenses	6,646.27		0.00	851.00
00-130120	Prepaid Insurance	(4,280.85)		0.00	(2,867.00)
00-140000	Due From Opco Facilities	573,872.81		0.00	573,873.00
00-140089	Due From MHPK I	112,402.90		0.00	137,175.00
00-140091	Due From Summation	0.00		0.00	12,737.00
00-140092	Due From Clinical	0.00		0.00	6,950.00
00-140095	Due From Opco to Propco	1,191,554.35		0.00	1,522,494.00
00-140096	Due From Priority NY	0.00		0.00	52,478.00
00-160130	PPE Building Improvement	74,430.30		0.00	80,440.00
00-160150	PPE Fixed Equipment	20,003.58		0.00	72,350.00
00-160160	PPE Moveable Equipment	45,860.20		0.00	66,368.00
00-160170	PPE CIP	0.00		0.00	37,188.00
00-161130	Accum Depr Building Improvemen	(16,589.53)		0.00	(23,287.00)
00-161150	Accum Depr Fixed Equipment	(10,919.39)		0.00	(13,581.00)
00-161160	Accum Depr Moveable Equipment	(20,369.92)		0.00	(27,576.00)
00-200100	Accounts Payable	(1,162,005.04)		0.00	(992,238.00)
00-205120	Accrued Expenses	(55,985.10)		0.00	(169,827.00)
00-210100	Accrued Payroll	(38,700.14)		0.00	(88,822.00)
00-210110	Accrued Payroll Taxes	(3,889.12)		0.00	(8,827.00)
00-210130	Accrued Benefits	(70,716.86)		0.00	(70,717.00)
00-215110	P/R Withholding-RetirementPlan	914.86		0.00	864.00
00-220100	Resident Trust Liability	(51,231.75)		0.00	(29,534.00)
00-260090	Due To MHPK II	(112,575.98)		0.00	(139,919.00)
00-260091	Due To Summation	(2,223.37)		0.00	(10,630.00)
00-260092	Due To Clinical	(1,878.89)		0.00	(6,553.00)
00-260095	Due To Opco to Propco	0.00		0.00	(56,745.00)
00-260096	Due To Priority NY	(2,108.19)		0.00	(33,774.00)
00-260150	Due To Easton Holdings	(3,777,165.00)		0.00	(5,050,000.00)
00-270007	Deferred Revenue	(582,200.12)		0.00	0.00
00-275005	Deferred Rent Payable	(121,747.70)		0.00	(93,227.00)
00-400120	Retained Earnings	1,972,480.09		0.00	2,636,074.00
Subtotal : None		(1,245,801.77)		0.00	(297,551.00)
Total [1]	Balance Sheet	(1,245,801.77)		0.00	(297,551.00)

Group : [2]	P & L				
Subgroup : None					
00-501100	Room & Board- Medicaid	(4,948,186.00)		0.00	(6,252,051.00)
00-501109	R&B-Medicaid-Prior Period	82,269.18		0.00	19,138.00
00-501190	Room & Board-C/A-Medicaid	2,082,643.81		0.00	2,032,842.00
00-501199	R&B-C/A-Medicaid-Prior Period	(62,245.98)		0.00	(78,702.00)
00-501210	Pharmacy Rx-Medicaid	(21,026.82)		0.00	(8,219.00)
00-501220	Pharmacy-OTC-Medicaid	(511.59)		0.00	(860.00)
00-501270	P.T.-Medicaid	(34,600.00)		0.00	(30,350.00)
00-501280	O.T.-Medicaid	(35,150.00)		0.00	(20,200.00)
00-501290	S.T.-Medicaid	(800.00)		0.00	500.00

00-501310	Lab-Medicaid	0.00	0.00	(352.00)
00-501320	Diagnostic-Testing-Medicaid	(80.00)	0.00	(80.00)
00-501990	Ancillary C/A-Medicaid	92,168.41	0.00	60,597.00
00-501993	Bedhold-Medicaid	(92,647.00)	0.00	(97,622.00)
00-501994	Bedhold-C/A-Medicaid	73,342.90	0.00	77,201.00
00-502100	Room & Board-Medicare	(759,787.00)	0.00	(807,192.00)
00-502109	R&B-Medicare-Prior Period	0.00	0.00	421.00
00-502190	Room & Board -C/A-Medicare	(412,180.05)	0.00	(423,525.00)
00-502199	R&B-C/A-Medicare-Prior Period	(4,774.63)	0.00	3,560.00
00-502210	Pharmacy Rx-Medicare	(56,845.14)	0.00	(59,085.00)
00-502220	Pharmacy OTC-Medicare	(330.57)	0.00	(348.00)
00-502270	P.T.- Medicare	(270,300.00)	0.00	(321,600.00)
00-502280	O.T.-Medicare	(266,450.00)	0.00	(314,050.00)
00-502290	S.T.-Medicare	(12,100.00)	0.00	(16,800.00)
00-502310	Lab-Medicare	(8,974.76)	0.00	(6,983.00)
00-502320	Diagnostic-Testing-Medicare	(4,105.52)	0.00	(4,031.00)
00-502990	Ancillary C/A-Medicare	619,105.99	0.00	722,897.00
00-503100	Room & Board-Private	(903,786.00)	0.00	(884,193.00)
00-503109	R&B-Private-Prior Period	(76,890.00)	0.00	(23,626.00)
00-503190	Room & Board-C/A-Private	43,567.00	0.00	7,122.00
00-503199	R&B-C/A-Private-Prior Period	11,703.00	0.00	(1,328.00)
00-503210	Pharmacy Rx-Private	(140.25)	0.00	(291.00)
00-503290	S.T.-Private	(900.00)	0.00	0.00
00-503310	Lab-Private	0.00	0.00	(19.00)
00-503993	Bedhold-Private	0.00	0.00	(14,724.00)
00-504100	Room&Board-Managed Care Levels	(273,558.50)	0.00	(305,557.00)
00-504109	R&B-Mang Care Levels-Prior Per	(34,880.00)	0.00	(9,516.00)
00-504190	Room&Board-C/A-Mangd Care Leve	(18,539.48)	0.00	9,900.00
00-504199	R&B-C/A/Managed Care Levels-Pr	18,372.00	0.00	(9,752.00)
00-504210	Pharmacy Rx-Managed Care Level	(2,528.13)	0.00	(12,365.00)
00-504220	Pharmacy OTC-Managed Care Leve	(1.00)	0.00	(25.00)
00-504270	P.T.-Managed Care Levels	(7,300.00)	0.00	(89,200.00)
00-504280	O.T.-Managed Care Levels	(8,500.00)	0.00	(88,450.00)
00-504290	S.T.-Managed Care Levels	(1,200.00)	0.00	(2,300.00)
00-504310	Lab-Managed Care Levels	(964.08)	0.00	(1,820.00)
00-504320	Diag Testing-Managed Care Leve	(160.00)	0.00	(560.00)
00-504990	Ancillary C/A-Mang Care Level	20,653.21	0.00	194,720.00
00-505100	Room&Board-Managed Care RUGS	(74,387.00)	0.00	(41,581.00)
00-505109	R&B-Manag Care RUGS-Prior Peri	42.11	0.00	1,306.00
00-505190	Room&Board-C/A-Mangd Care RUGS	(39,676.29)	0.00	(28,177.00)
00-505199	R&B-C/A-Managed Care RUGS-Prio	(2,713.58)	0.00	1,246.00
00-505210	Pharmacy Rx-Managed Care RUGS	(29,482.58)	0.00	(18,251.00)
00-505220	Pharmacy OTC-Mangd Care RUGS	(120.69)	0.00	(176.00)
00-505270	P.T.-Managed Care RUGS	(135,700.00)	0.00	(51,400.00)
00-505280	O.T.-Managed Care RUGS	(151,950.00)	0.00	(58,350.00)
00-505290	S.T.-Managed Care RUGS	(6,000.00)	0.00	(2,100.00)
00-505310	Lab-Managed Care RUGS	(6,133.63)	0.00	(1,396.00)
00-505320	Diag Testing-Managed Care RUGS	(1,482.55)	0.00	(480.00)
00-505990	Ancillary C/A-Mangd Care RUGS	330,869.45	0.00	132,152.00
00-508100	Room & Board-Hospice	(51,502.00)	0.00	(8,688.00)
00-508109	R&B-Hospice-Prior Period	(1,468.00)	0.00	0.00
00-512270	P.T.-Medicare B	(207,160.24)	0.00	(324,400.00)
00-512280	O.T.-Medicare B	(150,150.00)	0.00	(199,400.00)
00-512290	S.T.Medicare B	(18,491.78)	0.00	(8,700.00)
00-512990	Ancillary C/A-Medicare B	255,119.78	0.00	375,592.00
00-513270	P.T.-Managed Care B	(54,334.62)	0.00	(89,950.00)
00-513280	O.T.-Managed Care B	(51,300.00)	0.00	(57,150.00)
00-513290	S.T.-Managed Care B	(5,100.00)	0.00	(4,500.00)
00-513310	Lab-Managed Care B	(105.80)	0.00	(413.00)
00-513990	Ancillary C/A-Managed Care B	79,718.89	0.00	103,502.00
00-514100	Room&Board-Mang Care Medicaid	(153,271.00)	0.00	(623,764.00)
00-514109	R&B-Manag Care-Medicaid-PP	58,932.00	0.00	14,364.00
00-514190	Room&Board C/A-Man Care Medica	73,636.93	0.00	225,489.00
00-514199	R&B-C/A-MC-Medicaid-Prior Peri	(26,489.21)	0.00	(6,759.00)
00-514210	Pharmacy Rx-Mang Care Medicaid	(173.08)	0.00	(24.00)
00-514220	Pharmacy OTC-Mang Care Medica	0.00	0.00	(4.00)
00-514270	P.T.-Managed Care Medicaid	1,050.00	0.00	0.00
00-514280	O.T.-Managed Care Medicaid	500.00	0.00	0.00

00-514990	Ancillary C/A-Mang Care Medica	(1,376.92)	0.00	28.00
00-540100	Interest Income	(1.64)	0.00	0.00
00-540137	Vendor Refunds	(3,460.17)	0.00	(1,999.00)
00-540139	Other Resident Revenue	0.00	0.00	(9,832.00)
00-540140	Other Non Resident	(114,065.84)	0.00	0.00
10-600109	Nursing-Productive-RN	156,523.80	0.00	319,983.00
10-600111	Nursing-Productive-LPN	52,263.11	0.00	346,234.00
10-600113	Nursing-Productive-Aide	89,271.45	0.00	482,403.00
10-600117	Nursing-Productive-Wound Nurse	0.00	0.00	2,164.00
10-600209	Nursing-Overtime-RN	8,760.24	0.00	13,123.00
10-600211	Nursing-Overtime-LPN	1,852.71	0.00	56,699.00
10-600213	Nursing-Overtime-Aide	1,710.09	0.00	32,366.00
10-600217	Nursing-Overtime-Wound Nurse	0.00	0.00	62.00
10-600309	Nursing-Non Productive-RN	21,836.14	0.00	24,804.00
10-600311	Nursing-Non Productive-LPN	5,088.99	0.00	30,302.00
10-600313	Nursing-Non Productive-Aide	8,178.48	0.00	35,635.00
10-601100	Nursing-Payroll Taxes	28,198.13	0.00	120,047.00
10-602100	Nursing-Workers Comp	4,221.72	0.00	8,332.00
10-603100	Nursing-Health Insurance	8,997.60	0.00	25,401.00
10-603110	Nursing-Life Insurance	0.00	0.00	594.00
10-605100	Nursing-Employee Relations	6,192.26	0.00	3,774.00
10-606100	Nursing-Recruiting	207.58	0.00	22,162.00
10-606110	Nursing-Pre-Employment Testing	5,055.94	0.00	10,334.00
10-607120	Nursing-Training/Inservices	4,000.00	0.00	2,178.00
10-608110	Nursing-Travel Allowance	0.00	0.00	7,408.00
10-610100	Nursing-Supplies-Office	164.48	0.00	152.00
10-650100	Nursing-Purchased Services	11,833.26	0.00	12,194.00
10-650110	Nursing-Purchased Services-Agency RN	526,026.84	0.00	345,048.00
10-650120	Nursing-Purchased Services-Agency LP	922,298.20	0.00	500,249.00
10-650130	Nursing-Purchased Services-Agency Aid	1,192,989.49	0.00	629,259.00
10-650180	Nursing-Medical Director	18,000.00	0.00	22,500.00
12-600101	Nursing Admin-Productive-Director	82,914.98	0.00	106,720.00
12-600103	Nursing Admin-Productive-Assist Direct	5,093.56	0.00	27,071.00
12-600119	Nursing Admin-Productive-Assessment (	94,712.74	0.00	111,595.00
12-600123	Nursing Admin-Productive-Staff Develop	0.00	0.00	8,674.00
12-600124	Nursing Admin-Productive-Nurse Schedi	33,272.09	0.00	43,027.00
12-600203	Nursing Admin-Overtime-Assistant Direc	0.00	0.00	2,303.00
12-600223	Nursing Admin-Overtime-Staff Developrr	0.00	0.00	611.00
12-600224	Nursing Admin-Overtime-Nurse Schedul	2,039.58	0.00	0.00
12-600301	Nursing Admin-Non Productive-Director	24,327.60	0.00	17,628.00
12-600303	Nursing Admin-Non Productive-Assist Di	(190.51)	0.00	0.00
12-600319	Nursing Admin-Non Productive-Assessrr	8,850.61	0.00	10,692.00
12-600323	Nursing Admin-Non Productive-Staff Dev	0.00	0.00	96.00
12-600324	Nursing Admin-Non Productive-Nurse Sc	4,423.68	0.00	10,981.00
12-601100	Nursing Admin-Payroll Taxes	23,025.35	0.00	28,209.00
12-602100	Nursing Admin-Workers Comp	1,642.90	0.00	2,059.00
12-603100	Nursing Admin-Health Insurance	7,256.28	0.00	6,839.00
12-603110	Nursing Admin-Life Insurance	0.00	0.00	6.00
12-608110	Nursing Admin-Travel Allowance	736.42	0.00	2,976.00
12-650105	Nursing Admin-Purchased Services-MHI	31,256.84	0.00	27,056.00
12-650165	Nursing Admin-Clinical Services	55,117.09	0.00	79,457.00
14-600101	Human Resources-Productive-Director	52,956.80	0.00	54,454.00
14-600301	Human Resources-Non Productive-Direc	6,783.20	0.00	7,342.00
14-601100	Human Resources-Payroll Taxes	5,311.14	0.00	5,114.00
14-602100	Human Resources-Workers Comp	366.32	0.00	372.00
14-603100	Human Resources-Health Insurance	1,636.62	0.00	1,262.00
14-608110	Human Resources-Travel Allowance	18.60	0.00	0.00
16-600101	Admissions-Productive-Director	22,367.14	0.00	33,864.00
16-600165	Admissions-Productive-Marketer	0.00	0.00	5,172.00
16-600301	Admissions-Non Productive-Director	4,845.57	0.00	4,533.00
16-600365	Admissions-Non Productive-Marketer	0.00	0.00	2,561.00
16-601100	Admissions-Payroll Taxes	2,693.01	0.00	4,126.00
16-602100	Admissions-Workers Comp	150.66	0.00	276.00
16-603100	Admissions-Health Insurance	765.11	0.00	920.00
16-608110	Admissions-Travel Allowance	0.00	0.00	355.00
16-610260	Admissions-Marketing/Advertising	1,357.71	0.00	3,006.00
18-600101	Medical Records-Productive-Director	23,350.92	0.00	34,950.00
18-600201	Medical Records-Overtime-Director	0.00	0.00	257.00

18-600301	Medical Records-Non Productive-Direct	2,837.48	0.00	1,183.00
18-601100	Medical Records-Payroll Taxes	2,752.00	0.00	3,369.00
18-602100	Medical Records-Workers Comp	166.03	0.00	208.00
18-603100	Medical Records-Health Insurance	756.14	0.00	719.00
18-650100	Medical Records-Purchased Services	1,998.22	0.00	748.00
20-600101	Social Services-Productive-Director	44,362.93	0.00	55,026.00
20-600113	Social Services-Productive-Aide	800.00	0.00	0.00
20-600301	Social Services-Non Productive-Director	7,246.37	0.00	6,800.00
20-601100	Social Services-Payroll Taxes	5,222.59	0.00	5,044.00
20-602100	Social Services-Workers Comp	353.31	0.00	388.00
20-603100	Social Services-Health Insurance	1,513.01	0.00	1,301.00
20-608110	Social Services-Travel Allowance	0.00	0.00	472.00
20-620100	Social Services-Resident Items	5,712.29	0.00	300.00
20-650100	Social Services-Purchased Services	25,686.01	0.00	13,092.00
22-600101	Activities-Productive-Director	38,358.57	0.00	45,144.00
22-600113	Activities-Productive-Aide	5,909.89	0.00	15,138.00
22-600201	Activities-Overtime-Director	2,357.78	0.00	674.00
22-600301	Activities-Non Productive-Director	3,553.20	0.00	4,982.00
22-600313	Activities-Non Productive-Aide	592.33	0.00	350.00
22-601100	Activities-Payroll Taxes	4,758.35	0.00	5,748.00
22-602100	Activities-Workers Comp	339.38	0.00	412.00
22-603100	Activities-Health Insurance	1,471.75	0.00	1,405.00
22-608110	Activities-Travel Allowance	541.44	0.00	65.00
22-610105	Activities-Supplies-Dept Specific	2,691.28	0.00	2,658.00
22-610110	Activities-Supplies-Minor Equipment	228.41	0.00	0.00
22-610180	Activities-Books/Dues/Subs/Meetings	540.09	0.00	136.00
22-620105	Activities-Entertainment	245.00	0.00	870.00
24-600101	Physical Therapy-Productive-Director	73,590.14	0.00	79,655.00
24-600113	Physical Therapy-Productive-Aide	29,217.76	0.00	48,932.00
24-600143	Physical Therapy-Productive Therapist	70,829.57	0.00	65,343.00
24-600301	Physical Therapy-Non Productive-Direct	13,355.64	0.00	12,141.00
24-600313	Physical Therapy-Non Productive-Aide	4,024.48	0.00	3,666.00
24-600343	Physical Therapy-Non Productive-Therap	4,600.12	0.00	5,543.00
24-601100	Physical Therapy-Payroll Taxes	16,953.82	0.00	17,751.00
24-602100	Physical Therapy-Workers Comp	1,187.47	0.00	1,268.00
24-603100	Physical Therapy-Health Insurance	5,287.14	0.00	4,235.00
24-608110	Physical Therapy-Travel Allowance	0.00	0.00	229.00
24-610105	Physical Therapy-Supplies-Dept Specific	1,176.40	0.00	925.00
24-610110	Physical Therapy-Supplies-Minor Equipn	0.00	0.00	174.00
24-650100	Physical Therapy-Purchased Services	25,250.00	0.00	27,600.00
26-600113	Occupational Therapy-Productive-Aide	0.00	0.00	148.00
26-600143	Occupational Therapy-Productive Therap	82,109.47	0.00	83,737.00
26-600157	Occupational Therapy-Productive-COTA	4,396.25	0.00	5,785.00
26-600243	Occupational Therapy-Overtime-Therapi	0.00	0.00	527.00
26-600313	Occupational Therapy-Non Productive-A	50.00	0.00	0.00
26-600343	Occupational Therapy-Non Productive-T	7,666.13	0.00	9,711.00
26-600357	Occupational Therapy-Non Productive-C	240.00	0.00	0.00
26-601100	Occupational Therapy-Payroll Taxes	8,102.03	0.00	7,995.00
26-602100	Occupational Therapy-Workers Comp	571.29	0.00	604.00
26-603100	Occupational Therapy-Health Insurance	2,531.23	0.00	1,978.00
28-600143	Speech Therapy-Productive Therapist	17,191.43	0.00	16,420.00
28-600343	Speech Therapy-Non Productive-Therap	36.43	0.00	350.00
28-601100	Speech Therapy-Payroll Taxes	1,850.88	0.00	1,656.00
28-602100	Speech Therapy-Workers Comp	111.66	0.00	104.00
28-603100	Speech Therapy-Health Insurance	480.77	0.00	387.00
32-610105	Other Ancillary Services-Supplies-Dept S	(219,228.70)	0.00	(30,336.00)
32-610110	Other Ancillary Services-Supplies-Minor	10,319.70	0.00	11,835.00
32-610220	Other Ancillary Services-Licenses&Certif	0.00	0.00	180.00
32-620180	Other Ancillary Services-Other Medical E	2,881.14	0.00	4,441.00
32-630100	Other Ancillary Services-Enteral Therapy	3,614.90	0.00	10,387.00
32-630110	Other Ancillary Services-Lab	19,364.29	0.00	9,616.00
32-630115	Other Ancillary Services-Medical Supplie	56,804.35	0.00	68,548.00
32-630120	Other Ancillary Services-Medical Supplie	15,169.52	0.00	8,565.00
32-630125	Other Ancillary Services-Incontinence	295.17	0.00	647.00
32-630130	Other Ancillary Services-Over The Coun	1,015.49	0.00	1,611.00
32-630140	Other Ancillary Services-Prescription Dru	84,514.29	0.00	99,927.00
32-630150	Other Ancillary Services-Oxygen	10,196.20	0.00	6,932.00
32-630160	Other Ancillary Services-Diagnostic Serv	9,327.41	0.00	3,669.00

32-630170	Other Ancillary Services-Equipment Ren	8,015.27	0.00	1,256.00
33-610205	Transportation-Insurance-Vehicles	4,811.43	0.00	6,528.00
33-620120	Transportation-Transportation-Paratrans	6,067.05	0.00	8,925.00
33-640180	Transportation-Fuel/Gas	2,836.74	0.00	389.00
33-640245	Transportation-Repairs&Maintenance-Ve	0.00	0.00	10,839.00
33-650100	Transportation-Purchased Services	4,000.00	0.00	0.00
34-600101	Dietary-Productive-Director	51,271.13	0.00	55,409.00
34-600113	Dietary-Productive-Aide	45,231.56	0.00	70,902.00
34-600135	Dietary-Productive Cook	88,338.94	0.00	85,046.00
34-600139	Dietary-Productive-Dietitian	12,927.86	0.00	13,910.00
34-600213	Dietary-Overtime-Aide	334.72	0.00	132.00
34-600235	Dietary-Overtime-Cook	1,283.48	0.00	0.00
34-600301	Dietary-Non Productive-Director	6,565.44	0.00	4,574.00
34-600313	Dietary-Non Productive-Aide	1,583.59	0.00	4,620.00
34-600335	Dietary-Non Productive-Cook	6,146.13	0.00	5,764.00
34-600339	Dietary-Non Productive-Dietitian	100.00	0.00	347.00
34-601100	Dietary-Payroll Taxes	22,110.33	0.00	21,944.00
34-602100	Dietary-Workers Comp	1,320.48	0.00	1,452.00
34-603100	Dietary-Health Insurance	5,891.26	0.00	4,944.00
34-608110	Dietary-Travel Allowance	0.00	0.00	9.00
34-610105	Dietary-Supplies-Dept Specific	14,846.85	0.00	11,517.00
34-610110	Dietary-Supplies-Minor Equipment	0.00	0.00	752.00
34-620140	Dietary-Food	63,508.82	0.00	79,139.00
34-620142	Dietary-Food-Dairy	18,998.01	0.00	17,019.00
34-620144	Dietary-Food-Bakery	5,253.31	0.00	7,524.00
34-620146	Dietary-Food-Meat	26,167.00	0.00	27,281.00
34-620150	Dietary-Supplements	6,210.42	0.00	7,888.00
34-620155	Dietary-Supplements-Nursing	884.30	0.00	1,164.00
34-640250	Dietary-Chemicals	2,477.92	0.00	2,059.00
34-650100	Dietary-Purchased Services	970.80	0.00	2,696.00
36-600113	Laundry-Productive-Aide	0.00	0.00	4,634.00
36-600213	Laundry-Overtime-Aide	0.00	0.00	304.00
36-600313	Laundry-Non Productive-Aide	0.00	0.00	136.00
36-601100	Laundry-Payroll Taxes	0.00	0.00	525.00
36-602100	Laundry-Workers Comp	0.00	0.00	20.00
36-603100	Laundry-Health Insurance	0.00	0.00	21.00
36-610105	Laundry-Supplies-Dept Specific	0.00	0.00	576.00
36-640250	Laundry-Chemicals	0.00	0.00	5,674.00
36-640260	Laundry-Linens	0.00	0.00	3,029.00
36-650100	Laundry-Purchased Services	87,567.96	0.00	8,734.00
38-600101	Housekeeping-Productive-Director	0.00	0.00	72,401.00
38-600113	Housekeeping-Productive-Aide	0.00	0.00	74,074.00
38-600201	Housekeeping-Overtime-Director	0.00	0.00	1,577.00
38-600213	Housekeeping-Overtime-Aide	0.00	0.00	2,138.00
38-600301	Housekeeping-Non Productive-Director	0.00	0.00	5,893.00
38-600313	Housekeeping-Non Productive-Aide	0.00	0.00	1,974.00
38-601100	Housekeeping-Payroll Taxes	0.00	0.00	14,894.00
38-602100	Housekeeping-Workers Comp	0.00	0.00	969.00
38-603100	Housekeeping-Health Insurance	0.00	0.00	3,348.00
38-608110	Housekeeping-Travel Allowance	0.00	0.00	32.00
38-610105	Housekeeping-Supplies-Dept Specific	1,064.77	0.00	12,637.00
38-610110	Housekeeping-Supplies-Minor Equipmer	0.00	0.00	1,841.00
38-640250	Housekeeping-Chemicals	0.00	0.00	1,188.00
38-650100	Housekeeping-Purchased Services	131,392.53	0.00	12,178.00
40-600101	Maintenance-Productive-Director	60,764.40	0.00	59,670.00
40-600137	Maintenance-Productive-Technician	23,490.15	0.00	57,354.00
40-600201	Maintenance-Overtime-Director	5,084.72	0.00	8,718.00
40-600237	Maintenance-Overtime-Technician	2,238.13	0.00	647.00
40-600301	Maintenance-Non Productive-Director	11,899.83	0.00	9,414.00
40-600337	Maintenance-Non Productive-Technician	346.25	0.00	1,683.00
40-601100	Maintenance-Payroll Taxes	9,144.29	0.00	12,298.00
40-602100	Maintenance-Workers Comp	624.90	0.00	853.00
40-603100	Maintenance-Health Insurance	2,761.82	0.00	2,610.00
40-608110	Maintenance-Travel Allowance	105.00	0.00	172.00
40-610105	Maintenance-Supplies-Dept Specific	8,167.98	0.00	14,720.00
40-610110	Maintenance-Supplies-Minor Equipment	4,479.73	0.00	13,244.00
40-610220	Maintenance-Licenses&Certification	50.00	0.00	1,880.00
40-610240	Maintenance-Equipment Rental	0.00	0.00	56,641.00

40-640130	Maintenance-Ground Maintenance	31,211.04	0.00	30,309.00
40-640140	Maintenance-Trash Removal	16,397.17	0.00	18,937.00
40-640160	Maintenance-Exterminating	2,520.20	0.00	2,077.00
40-640200	Maintenance-Repairs&Maintenance-Buil	5,019.62	0.00	18,663.00
40-640210	Maintenance-Repairs&Maintenance-Diet	2,643.83	0.00	2,849.00
40-640220	Maintenance-Repairs&Maintenance-Lau	1,000.00	0.00	1,303.00
40-640230	Maintenance-Repairs&Maintenance-Mec	0.00	0.00	3,484.00
40-640240	Maintenance-Repairs&Mainenance-Plurr	1,192.50	0.00	0.00
40-650100	Maintenance-Purchased Services	37,677.49	0.00	27,299.00
42-640100	Utilities-Electricity	52,059.92	0.00	52,551.00
42-640110	Utilities-Gas/Oil	31,111.25	0.00	30,385.00
42-640120	Utilities-Water/Sewer	7,664.12	0.00	6,363.00
44-600145	Administration-Productive-Administrator	123,897.46	0.00	134,648.00
44-600149	Administration-Productive-Bus Off Clek	42,351.69	0.00	41,047.00
44-600345	Administration-Non Productive-Administi	35,114.68	0.00	18,095.00
44-600349	Administration-Non Productive Bus Off C	9,244.60	0.00	1,683.00
44-601100	Administration-Payroll Taxes	18,054.04	0.00	16,144.00
44-602100	Administration-Workers Comp	1,280.50	0.00	1,178.00
44-603100	Administration-Health Insurance	5,845.20	0.00	4,019.00
44-605100	Administration-Employee Relations	4,173.15	0.00	8,360.00
44-608110	Administration-Travel Allowance	2,272.09	0.00	3,517.00
44-610100	Administration-Supplies-Office	8,487.31	0.00	5,571.00
44-610110	Administration-Supplies-Minor Equipmer	2,393.22	0.00	7,771.00
44-610120	Administration-Postage	1,148.85	0.00	2,521.00
44-610130	Administration-Telephone	9,977.14	0.00	10,437.00
44-610135	Administration-Cable TV/Internet	20,729.00	0.00	23,329.00
44-610140	Administration-Payroll Services	5,055.41	0.00	4,530.00
44-610150	Administration-Accounting/Auditing	19,442.04	0.00	19,442.00
44-610160	Administration-Legal	43,002.12	0.00	45,015.00
44-610165	Administration-AR Attorney Fees	0.00	0.00	2,934.00
44-610170	Administration-Bank Service Charges	11,130.38	0.00	11,325.00
44-610180	Administration-Books/Dues/Subs/Meetin	7,359.25	0.00	5,609.00
44-610190	Administration-Insurance-Business	41,075.23	0.00	39,993.00
44-610195	Administration-Insurance Property	9,692.69	0.00	10,448.00
44-610210	Administration-Computer Maintenance	70,421.63	0.00	83,132.00
44-610220	Administration-Licenses&Certification	3,316.81	0.00	1,648.00
44-610230	Administration-Fines/Penalties/Settlemer	1,750.00	0.00	2,078.00
44-610240	Administration-Equipment Rental	6,350.74	0.00	1,907.00
44-650100	Administration-Purchased Services	94,644.71	0.00	48,829.00
44-650167	Administration-Financial Services	84,638.17	0.00	130,994.00
99-660100	Other Expenses-Bad Debt	115,256.89	0.00	48,814.00
99-670100	Other Expenses-Management Fees	117,130.13	0.00	134,527.00
99-680100	Other Expenses-Bed Tax Assessment	361,015.08	0.00	482,809.00
99-700100	Other Expenses-Rent	575,764.56	0.00	575,765.00
99-710100	Other Expenses-Depreciation	14,448.82	(9,869.00)	16,566.00
99-710101	Dep- Equipment	0.00	9,869.00	0.00
99-730120	Other Expenses-Taxes-Real Estate	99,519.96	0.00	219,520.00
Subtotal : None		1,245,801.77	0.00	297,551.00
Total [2]	P & L	1,245,801.77	0.00	297,551.00
	NET (INCOME) LOSS	0.00	0.00	0.00
	Sum of Account Groups	0.00	0.00	0.00

Tickmarks

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Client: **A171023 - Westfield Gardens Nursing & Rehab LLC**
Engagement: **MD 2023 - Westfield Gardens Nursing & Rehab LLC**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - MCD SNF-CR Groupings**

Account	Description	CAID CP 12/31/2023	FS PP-1 12/31/2022
Group : [S6L1.1C1] Cash and Cash Equivalents			
Subgroup : None			
00-100540	Cash-Westfield-Operating	302,688.00	(492.77)
00-107000	Cash-PR Rec Clearing	5,019.00	300.00
00-107005	Cash-Petty Cash	2,800.00	2,800.00
Subtotal : None		310,507.00	2,607.23
Total [S6L1.1C1]	Cash and Cash Equivalents	310,507.00	2,607.23
Group : [S6L1.5C1] Payer Accounts Receivable			
Subgroup : [S6L1.5C1A/ R Self-Pay Patients (Private)]			
00-110100	A/R- Resident Related	1,342,616.00	1,117,384.80
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		1,342,616.00	1,117,384.80
Total [S6L1.5C1]	Payer Accounts Receivable	1,342,616.00	1,117,384.80
Group : [S6L1.6C1] Less Reserve for Bad Debts			
Subgroup : None			
00-110990	Reserve for Bad Debt	(241,924.00)	(427,770.65)
00-110997	Reserve for Bad Debt-Clinical	1,455.00	1,454.83
Subtotal : None		(240,469.00)	(426,315.82)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(240,469.00)	(426,315.82)
Group : [S6L1.8C1] Receivable from Affiliates/Related Parties			
Subgroup : None			
00-140000	Due From Opco Facilities	573,873.00	573,872.81
00-140089	Due From MHPK I	137,175.00	112,402.90
00-140091	Due From Summation	12,737.00	0.00
00-140092	Due From Clinical	6,950.00	0.00
00-140095	Due From Opco to Propco	1,522,494.00	1,191,554.35
00-140096	Due From Priority NY	52,478.00	0.00
Subtotal : None		2,305,707.00	1,877,830.06
Total [S6L1.8C1]	Receivable from Affiliates/Related Parties	2,305,707.00	1,877,830.06
Group : [S6L1.10C1] Supply Inventory			
Subgroup : None			
00-120100	Inventory	12,368.00	12,367.59
Subtotal : None		12,368.00	12,367.59
Total [S6L1.10C1]	Supply Inventory	12,368.00	12,367.59
Group : [S6L1.11C1] Other Receivables			
Subgroup : None			
00-112100	Other Receivable	(2,177.00)	0.00
00-112101	Other Receivable - Owed From Previous Owner	12,982.00	12,981.64
Subtotal : None		10,805.00	12,981.64
Total [S6L1.11C1]	Other Receivables	10,805.00	12,981.64
Group : [S6L1.15C1] Other Prepaid Expenses			
Subgroup : None			
00-130100	Prepaid Expenses	851.00	6,646.27
Subtotal : None		851.00	6,646.27
Total [S6L1.15C1]	Other Prepaid Expenses	851.00	6,646.27
Group : [S6L1.17C1] Other Current Assets			
Subgroup : None			
00-108000	Cash-Resident Trust	29,534.00	51,231.75
00-110230	Refund Clearing	16,382.00	(3,107.29)
00-112102	ACH Clearing	107,374.00	23,469.97
00-220100	Resident Trust Liability	(29,534.00)	(51,231.75)
Subtotal : None		123,756.00	20,362.68
Total [S6L1.17C1]	Other Current Assets	123,756.00	20,362.68
Group : [S6L2.3C1] Improvements - Cost			
Subgroup : [S6L2.3C1] Building Improvements			
00-160130	PPE Building Improvement	80,440.00	74,430.30
Subtotal [S6L2.3C1A] Building Improvements		80,440.00	74,430.30
Subgroup : [S6L2.3C1A/D Building Improvements			
00-161130	Accum Depr Building Improvemen	(23,287.00)	(16,589.53)

Subtotal [S6L2.3C1D] A/D Building Improvements		(23,287.00)	(16,589.53)
Total [S6L2.3C1]	Improvements - Cost	57,153.00	57,840.77
Group : [S6L2.4C1] Equipment			
Subgroup : [S6L2.4C1] Equipment Cost			
00-160150	PPE Fixed Equipment	72,350.00	20,003.58
00-160160	PPE Moveable Equipment	66,368.00	45,860.20
Subtotal [S6L2.4C1A] Equipment Cost		138,718.00	65,863.78
Subgroup : [S6L2.4C1A/D Equipment			
00-161150	Accum Depr Fixed Equipment	(13,581.00)	(10,919.39)
00-161160	Accum Depr Moveable Equipment	(27,576.00)	(20,369.92)
Subtotal [S6L2.4C1b] A/D Equipment		(41,157.00)	(31,289.31)
Total [S6L2.4C1]	Equipment	97,561.00	34,574.47
Group : [S6L3.4C1] Construction in Progress			
Subgroup : None			
00-160170	PPE CIP	37,188.00	0.00
Subtotal : None		37,188.00	0.00
Total [S6L3.4C1]	Construction in Progress	37,188.00	0.00
Group : [S6L5.1C1] Trade Payable			
Subgroup : None			
00-200100	Accounts Payable	(992,238.00)	(1,162,005.04)
Subtotal : None		(992,238.00)	(1,162,005.04)
Total [S6L5.1C1]	Trade Payable	(992,238.00)	(1,162,005.04)
Group : [S6L5.2C1] Accrued Expenses			
Subgroup : None			
00-130120	Prepaid Insurance	(2,867.00)	(4,280.85)
00-205120	Accrued Expenses	(169,827.00)	(55,985.10)
Subtotal : None		(172,694.00)	(60,265.95)
Total [S6L5.2C1]	Accrued Expenses	(172,694.00)	(60,265.95)
Group : [S6L5.3C1] Due to Insurance Payers			
Subgroup : [S5L5.3C1] Due Other Payers Actual			
00-111100	Third Party Receivable	(268,386.00)	(0.05)
Subtotal [S5L5.3C1G] Due Other Payers Actual		(268,386.00)	(0.05)
Total [S6L5.3C1]	Due to Insurance Payers	(268,386.00)	(0.05)
Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities			
Subgroup : [S6L5.7C1] Accrued Salaaries			
00-210100	Accrued Payroll	(88,822.00)	(38,700.14)
Subtotal [S6L5.7C1A] Accrued Salaaries		(88,822.00)	(38,700.14)
Subgroup : [S6L5.7C1] Accrued Pauroll Taxes Payable			
00-210110	Accrued Payroll Taxes	(8,827.00)	(3,889.12)
Subtotal [S6L5.7C1C] Accrued Pauroll Taxes Payable		(8,827.00)	(3,889.12)
Subgroup : [S6L5.7C1] Other Payroll Liabilities			
00-210130	Accrued Benefits	(70,717.00)	(70,716.86)
00-215110	P/R Withholding-RetirementPlan	864.00	914.86
Subtotal [S6L5.7C1D] Other Payroll Liabilities		(69,853.00)	(69,802.00)
Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	(167,502.00)	(112,391.26)
Group : [S6L5.10C1] Other Current Liabilities			
Subgroup : None			
00-270007	Deferred Revenue	0.00	(582,200.12)
00-275005	Deferred Rent Payable	(93,227.00)	(121,747.70)
Subtotal : None		(93,227.00)	(703,947.82)
Total [S6L5.10C1]	Other Current Liabilities	(93,227.00)	(703,947.82)
Group : [S6L6.2C1] Due to Related Parties, Subsidiaries & Affilates			
Subgroup : None			
00-260090	Due To MHPK II	(139,919.00)	(112,575.98)
00-260091	Due To Summation	(10,630.00)	(2,223.37)
00-260092	Due To Clinical	(6,553.00)	(1,878.89)
00-260095	Due To Opco to Propco	(56,745.00)	0.00
00-260096	Due To Priority NY	(33,774.00)	(2,108.19)
00-260150	Due To Easton Holdings	(5,050,000.00)	(3,777,165.00)
Subtotal : None		(5,297,621.00)	(3,895,951.43)
Total [S6L6.2C1]	Due to Related Parties, Subsidiaries & Affilates	(5,297,621.00)	(3,895,951.43)

Group : [S6L8B.4C1] Owners Equity Balance-Retained Earnings			
Subgroup : None			
00-400120	Retained Earnings	2,636,074.00	1,972,480.09
Subtotal : None		2,636,074.00	1,972,480.09
Total [S6L8B.4C1] Owners Equity Balance-Retained Earnings		2,636,074.00	1,972,480.09
Group : [S2L1.1C1] Private Pay			
Subgroup : None			
00-503100	Room & Board-Private	(884,193.00)	(903,786.00)
00-503109	R&B-Private-Prior Period	(23,626.00)	(76,890.00)
00-503190	Room & Board-C/A-Private	7,122.00	43,567.00
00-503199	R&B-C/A-Private-Prior Period	(1,328.00)	11,703.00
Subtotal : None		(902,025.00)	(925,406.00)
Total [S2L1.1C1] Private Pay		(902,025.00)	(925,406.00)
Group : [S2L1.4C1] Medicare-Fee-For-Service			
Subgroup : None			
00-502100	Room & Board-Medicare	(807,192.00)	(759,787.00)
00-502109	R&B-Medicare-Prior Period	421.00	0.00
00-502190	Room & Board -C/A-Medicare	(423,525.00)	(412,180.05)
00-502199	R&B-C/A-Medicare-Prior Period	3,560.00	(4,774.63)
Subtotal : None		(1,226,736.00)	(1,176,741.68)
Total [S2L1.4C1] Medicare-Fee-For-Service		(1,226,736.00)	(1,176,741.68)
Group : [S2L1.5C1] Medicare Managed Care (Part C)			
Subgroup : None			
00-504100	Room&Board-Managed Care Levels	(305,557.00)	(273,558.50)
00-504109	R&B-Mang Care Levels-Prior Per	(9,516.00)	(34,880.00)
00-504190	Room&Board-C/A-Mangd Care Leve	9,900.00	(18,539.48)
00-504199	R&B-C/A/Managed Care Levels-Pr	(9,752.00)	18,372.00
00-505100	Room&Board-Managed Care RUGS	(41,581.00)	(74,387.00)
00-505109	R&B-Manag Care RUGS-Prior Peri	1,306.00	42.11
00-505190	Room&Board-C/A-Mangd Care RUGS	(28,177.00)	(39,676.29)
00-505199	R&B-C/A-Managed Care RUGS-Prio	1,246.00	(2,713.58)
00-505320	Diag Testing-Managed Care RUGS	(480.00)	(1,482.55)
Subtotal : None		(382,611.00)	(426,823.29)
Total [S2L1.5C1] Medicare Managed Care (Part C)		(382,611.00)	(426,823.29)
Group : [S2L1.6C1] MassHealth Fee-for-Service			
Subgroup : None			
00-501100	Room & Board- Medicaid	(6,252,051.00)	(4,948,186.00)
00-501109	R&B-Medicaid-Prior Period	19,138.00	82,269.18
00-501190	Room & Board-C/A-Medicaid	2,032,842.00	2,082,643.81
00-501199	R&B-C/A-Medicaid-Prior Period	(78,702.00)	(62,245.98)
00-501993	Bedhold-Medicaid	(97,622.00)	(92,647.00)
00-501994	Bedhold-C/A-Medicaid	77,201.00	73,342.90
00-514190	Room&Board C/A-Man Care Medica	225,489.00	73,636.93
Subtotal : None		(4,073,705.00)	(2,791,186.16)
Total [S2L1.6C1] MassHealth Fee-for-Service		(4,073,705.00)	(2,791,186.16)
Group : [S2L1.7C1] MassHealth Managed Care			
Subgroup : None			
00-508100	Room & Board-Hospice	(8,688.00)	(51,502.00)
00-508109	R&B-Hospice-Prior Period	0.00	(1,468.00)
00-514100	Room&Board-Mang Care Medicaid	(623,764.00)	(153,271.00)
00-514109	R&B-Manag Care-Medicaid-PP	14,364.00	58,932.00
00-514199	R&B-C/A-MC-Medicaid-Prior Peri	(6,759.00)	(26,489.21)
Subtotal : None		(624,847.00)	(173,798.21)
Total [S2L1.7C1] MassHealth Managed Care		(624,847.00)	(173,798.21)
Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service			
Subgroup : None			
00-501210	Pharmacy Rx-Medicaid	(8,219.00)	(21,026.82)
00-501220	Pharmacy-OTC-Medicaid	(860.00)	(511.59)
00-501270	P.T.-Medicaid	(30,350.00)	(34,600.00)
00-501280	O.T.-Medicaid	(20,200.00)	(35,150.00)
00-501290	S.T.-Medicaid	500.00	(800.00)
00-501310	Lab-Medicaid	(352.00)	0.00
00-501320	Diagnostic-Testing-Medicaid	(80.00)	(80.00)
00-501990	Ancillary C/A-Medicaid	60,597.00	92,168.41
00-502210	Pharmacy Rx-Medicare	(59,085.00)	(56,845.14)
00-502220	Pharmacy OTC-Medicare	(348.00)	(330.57)
00-502270	P.T.- Medicare	(321,600.00)	(270,300.00)
00-502280	O.T.-Medicare	(314,050.00)	(266,450.00)
00-502290	S.T.-Medicare	(16,800.00)	(12,100.00)
00-502310	Lab-Medicare	(6,983.00)	(8,974.76)

00-502320	Diagnostic-Testing-Medicare	(4,031.00)	(4,105.52)
00-502990	Ancillary C/A-Medicare	722,897.00	619,105.99
00-503210	Pharmacy Rx-Private	(291.00)	(140.25)
00-503290	S.T.-Private	0.00	(900.00)
00-503310	Lab-Private	(19.00)	0.00
00-503993	Bedhold-Private	(14,724.00)	0.00
00-504210	Pharmacy Rx-Managed Care Level	(12,365.00)	(2,528.13)
00-504220	Pharmacy OTC-Managed Care Leve	(25.00)	(1.00)
00-504270	P.T.-Managed Care Levels	(89,200.00)	(7,300.00)
00-504280	O.T.-Managed Care Levels	(88,450.00)	(8,500.00)
00-504290	S.T.-Managed Care Levels	(2,300.00)	(1,200.00)
00-504310	Lab-Managed Care Levels	(1,820.00)	(964.08)
00-504320	Diag Testing-Managed Care Leve	(560.00)	(160.00)
00-504990	Ancillary C/A-Mang Care Level	194,720.00	20,653.21
00-505210	Pharmacy Rx-Managed Care RUGS	(18,251.00)	(29,482.58)
00-505220	Pharmacy OTC-Mangd Care RUGS	(176.00)	(120.69)
00-505270	P.T.-Managed Care RUGS	(51,400.00)	(135,700.00)
00-505280	O.T.-Managed Care RUGS	(58,350.00)	(151,950.00)
00-505290	S.T.-Managed Care RUGS	(2,100.00)	(6,000.00)
00-505310	Lab-Managed Care RUGS	(1,396.00)	(6,133.63)
00-505990	Ancillary C/A-Mangd Care RUGS	132,152.00	330,869.45
00-512270	P.T.-Medicare B	(324,400.00)	(207,160.24)
00-512280	O.T.-Medicare B	(199,400.00)	(150,150.00)
00-512290	S.T.Medicare B	(8,700.00)	(18,491.78)
00-512990	Ancillary C/A-Medicare B	375,592.00	255,119.78
00-513270	P.T.-Managed Care B	(89,950.00)	(54,334.62)
00-513280	O.T.-Managed Care B	(57,150.00)	(51,300.00)
00-513290	S.T.-Managed Care B	(4,500.00)	(5,100.00)
00-513310	Lab-Managed Care B	(413.00)	(105.80)
00-513990	Ancilary C/A-Managed Care B	103,502.00	79,718.89
00-514210	Pharmacy Rx-Mang Care Medicaid	(24.00)	(173.08)
00-514220	Pharmacy OTC-Mang Care Medica	(4.00)	0.00
00-514270	P.T.-Managed Care Medicaid	0.00	1,050.00
00-514280	O.T.-Managed Care Medicaid	0.00	500.00
00-514990	Ancilary C/A-Mang Care Medica	28.00	(1,376.92)
32-610105	Other Ancillary Services-Supplies-Dept Specific	(30,336.00)	(219,228.70)
Subtotal : None		(249,274.00)	(370,590.17)
Total [S2L1.4C2]		(249,274.00)	(370,590.17)
Group : [S2L3.2C1]		Endowment & Other Non Recoverable Revenue	
Subgroup : None			
00-540139	Other Resident Revenue	(9,832.00)	0.00
00-540140	Other Non Resident	0.00	(114,065.84)
Subtotal : None		(9,832.00)	(114,065.84)
Total [S2L3.2C1]		(9,832.00)	(114,065.84)
Group : [S2L3.7C1]		Interest Income	
Subgroup : None			
00-540100	Interest Income	0.00	(1.64)
Subtotal : None		0.00	(1.64)
Total [S2L3.7C1]		0.00	(1.64)
Group : [S2L3.11C1]		Variable Recoverable Income	
Subgroup : None			
00-540137	Vendor Refunds	(1,999.00)	(3,460.17)
Subtotal : None		(1,999.00)	(3,460.17)
Total [S2L3.11C1]		(1,999.00)	(3,460.17)
Group : [S3L1.1C1]		Director of Nurses Salary	
Subgroup : None			
12-600101	Nursing Admin-Productive-Director	106,720.00	82,914.98
12-600301	Nursing Admin-Non Productive-Director	17,628.00	24,327.60
Subtotal : None		124,348.00	107,242.58
Total [S3L1.1C1]		124,348.00	107,242.58
Group : [S3L1.7C1]		Registered Nurses Salaries	
Subgroup : None			
10-600109	Nursing-Productive-RN	319,983.00	156,523.80
10-600117	Nursing-Productive-Wound Nurse	2,164.00	0.00
10-600209	Nursing-Overtime-RN	13,123.00	8,760.24
10-600217	Nursing-Overtime-Wound Nurse	62.00	0.00
10-600309	Nursing-Non Productive-RN	24,804.00	21,836.14
12-600103	Nursing Admin-Productive-Assist Director	27,071.00	5,093.56
12-600203	Nursing Admin-Overtime-Assistant Director	2,303.00	0.00
12-600303	Nursing Admin-Non Productive-Assist Director	0.00	(190.51)
12-650165	Nursing Admin-Clinical Services	79,457.00	55,117.09
Subtotal : None		468,967.00	247,140.32

Total [S3L1.7C1]	Registered Nurses Salaries	468,967.00	247,140.32
Group : [S3L1.11C1]	Registered Nurses Purchased Service Tempory Agency Staff		
Subgroup : None			
10-650110	Nursing-Purchased Services-Agency RN	345,048.00	526,026.84
Subtotal : None		345,048.00	526,026.84
Total [S3L1.11C1]	Registered Nurses Purchased Service Tempory Agency	345,048.00	526,026.84
Group : [S3L1.12C1]	Licensed Practical Nurses Salary		
Subgroup : None			
10-600111	Nursing-Productive-LPN	346,234.00	52,263.11
10-600211	Nursing-Overtime-LPN	56,699.00	1,852.71
10-600311	Nursing-Non Productive-LPN	30,302.00	5,088.99
Subtotal : None		433,235.00	59,204.81
Total [S3L1.12C1]	Licensed Practical Nurses Salary	433,235.00	59,204.81
Group : [S3L1.16C1]	Licensed Practical Nurses Purchased Service Tempory Agency Staff		
Subgroup : None			
10-650120	Nursing-Purchased Services-Agency LPN	500,249.00	922,298.20
Subtotal : None		500,249.00	922,298.20
Total [S3L1.16C1]	Licensed Practical Nurses Purchased Service Tempory	500,249.00	922,298.20
Group : [S3L1.17C1]	Certified Nurses Aides Salaries		
Subgroup : None			
10-600113	Nursing-Productive-Aide	482,403.00	89,271.45
10-600213	Nursing-Overtime-Aide	32,366.00	1,710.09
10-600313	Nursing-Non Productive-Aide	35,635.00	8,178.48
Subtotal : None		550,404.00	99,160.02
Total [S3L1.17C1]	Certified Nurses Aides Salaries	550,404.00	99,160.02
Group : [S3L1.21C1]	Certified Nurses Aides Purchased Service Tempory Agency Staff		
Subgroup : None			
10-650130	Nursing-Purchased Services-Agency Aide	629,259.00	1,192,989.49
Subtotal : None		629,259.00	1,192,989.49
Total [S3L1.21C1]	Certified Nurses Aides Purchased Service Tempory Age	629,259.00	1,192,989.49
Group : [S3L1.23C1]	Nursing Education & Training		
Subgroup : None			
10-607120	Nursing-Training/Inservices	2,178.00	4,000.00
Subtotal : None		2,178.00	4,000.00
Total [S3L1.23C1]	Nursing Education & Training	2,178.00	4,000.00
Group : [S3L2.1C1]	Administration Salaries		
Subgroup : [S3L2.1C1]	Administrator Salaries		
44-600145	Administration-Productive-Administrator	134,648.00	123,897.46
44-600345	Administration-Non Productive-Administrator	18,095.00	35,114.68
Subtotal [S3L2.1C1A]	Administrator Salaries	152,743.00	159,012.14
Total [S3L2.1C1]	Administration Salaries	152,743.00	159,012.14
Group : [S3L2.4C1]	Administration Purchased Service		
Subgroup : None			
44-650100	Administration-Purchased Services	48,829.00	94,644.71
Subtotal : None		48,829.00	94,644.71
Total [S3L2.4C1]	Administration Purchased Service	48,829.00	94,644.71
Group : [S3L2.7C1]	Clerical Staff Salaries		
Subgroup : None			
14-600101	Human Resources-Productive-Director	54,454.00	52,956.80
14-600301	Human Resources-Non Productive-Director	7,342.00	6,783.20
16-600101	Admissions-Productive-Director	33,864.00	22,367.14
16-600165	Admissions-Productive-Marketer	5,172.00	0.00
16-600301	Admissions-Non Productive-Director	4,533.00	4,845.57
16-600365	Admissions-Non Productive-Marketer	2,561.00	0.00
44-600149	Administration-Productive-Bus Off Clek	41,047.00	42,351.69
44-600349	Administration-Non Productive Bus Off Clerk	1,683.00	9,244.60
Subtotal : None		150,656.00	138,549.00
Total [S3L2.7C1]	Clerical Staff Salaries	150,656.00	138,549.00
Group : [S3L2.11C1]	Electronic Data Processing, Payroll & Bookkeeping Services		
Subgroup : None			
44-610140	Administration-Payroll Services	4,530.00	5,055.41
44-650167	Administration-Financial Services	130,994.00	84,638.17
Subtotal : None		135,524.00	89,693.58
Total [S3L2.11C1]	Electronic Data Processing, Payroll & Bookkeeping Ser	135,524.00	89,693.58

Group : [S3L2.12C1] Office Supplies			
Subgroup : None			
44-610100	Administration-Supplies-Office	5,571.00	8,487.31
44-610110	Administration-Supplies-Minor Equipment	7,771.00	2,393.22
44-610120	Administration-Postage	2,521.00	1,148.85
44-610170	Administration-Bank Service Charges	11,325.00	11,130.38
44-610210	Administration-Computer Maintenance	83,132.00	70,421.63
Subtotal : None		110,320.00	93,581.39
Total [S3L2.12C1] Office Supplies		110,320.00	93,581.39
Group : [S3L2.13C1] Telecommunications (e.g. Internet & Phone)			
Subgroup : None			
44-610130	Administration-Telephone	10,437.00	9,977.14
44-610135	Administration-Cable TV/Internet	23,329.00	20,729.00
Subtotal : None		33,766.00	30,706.14
Total [S3L2.13C1] Telecommunications (e.g. Internet & Phone)		33,766.00	30,706.14
Group : [S3L2.15C1] Travel, Conventions & Meetings			
Subgroup : None			
10-608110	Nursing-Travel Allowance	7,408.00	0.00
12-608110	Nursing Admin-Travel Allowance	2,976.00	736.42
14-608110	Human Resources-Travel Allowance	0.00	18.60
16-608110	Admissions-Travel Allowance	355.00	0.00
20-608110	Social Services-Travel Allowance	472.00	0.00
22-608110	Activities-Travel Allowance	65.00	541.44
24-608110	Physical Therapy-Travel Allowance	229.00	0.00
34-608110	Dietary-Travel Allowance	9.00	0.00
38-608110	Housekeeping-Travel Allowance	32.00	0.00
40-608110	Maintenance-Travel Allowance	172.00	105.00
44-608110	Administration-Travel Allowance	3,517.00	2,272.09
Subtotal : None		15,235.00	3,673.55
Total [S3L2.15C1] Travel, Conventions & Meetings		15,235.00	3,673.55
Group : [S3L2.16C1] Advertising: Help Wanted			
Subgroup : None			
10-606100	Nursing-Recruiting	22,162.00	207.58
Subtotal : None		22,162.00	207.58
Total [S3L2.16C1] Advertising: Help Wanted		22,162.00	207.58
Group : [S3L2.17C1] Licenses & Dues: Patient Care Related Portion			
Subgroup : None			
32-610220	Other Ancillary Services-Licenses&Certification	180.00	0.00
44-610180	Administration-Books/Dues/Subs/Meetings	5,609.00	7,359.25
44-610220	Administration-Licenses&Certification	1,648.00	3,316.81
Subtotal : None		7,437.00	10,676.06
Total [S3L2.17C1] Licenses & Dues: Patient Care Related Portion		7,437.00	10,676.06
Group : [S3L2.19C1] Accounting Services (not related to Appeals)			
Subgroup : None			
44-610150	Administration-Accounting/Auditing	19,442.00	19,442.04
Subtotal : None		19,442.00	19,442.04
Total [S3L2.19C1] Accounting Services (not related to Appeals)		19,442.00	19,442.04
Group : [S3L2.20C1] Insurance: Malpractice & General Liability			
Subgroup : None			
44-610190	Administration-Insurance-Business	39,993.00	41,075.23
Subtotal : None		39,993.00	41,075.23
Total [S3L2.20C1] Insurance: Malpractice & General Liability		39,993.00	41,075.23
Group : [S3L2.22C1] Other A & G Expenses			
Subgroup : None			
20-620100	Social Services-Resident Items	300.00	5,712.29
Subtotal : None		300.00	5,712.29
Total [S3L2.22C1] Other A & G Expenses		300.00	5,712.29
Group : [S3L2B.1C1] Advertising Marketing			
Subgroup : None			
16-610260	Admissions-Marketing/Advertising	3,006.00	1,357.71
Subtotal : None		3,006.00	1,357.71
Total [S3L2B.1C1] Advertising Marketing		3,006.00	1,357.71
Group : [S3L2B.6C1] Legal: Other			
Subgroup : None			
44-610160	Administration-Legal	45,015.00	43,002.12
44-610165	Administration-AR Attorney Fees	2,934.00	0.00
Subtotal : None		47,949.00	43,002.12

Total [S3L2B.6C1]	Legal: Other	47,949.00	43,002.12
Group : [S3L2B.8C1]	Management Company Fees		
Subgroup : None			
99-670100	Other Expenses-Management Fees	134,527.00	117,130.13
Subtotal : None		134,527.00	117,130.13
Total [S3L2B.8C1]	Management Company Fees	134,527.00	117,130.13
Group : [S3L2B.11C1]	Fines, Late Fees, Penalties including Interest		
Subgroup : None			
44-610230	Administration-Fines/Penalties/Settlements	2,078.00	1,750.00
Subtotal : None		2,078.00	1,750.00
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including Interest	2,078.00	1,750.00
Group : [S3L2B.14C1]	Bad Debt Expenses		
Subgroup : None			
99-660100	Other Expenses-Bad Debt	48,814.00	115,256.89
Subtotal : None		48,814.00	115,256.89
Total [S3L2B.14C1]	Bad Debt Expenses	48,814.00	115,256.89
Group : [S3L2B.15C1]	User Fee Assessment		
Subgroup : None			
99-680100	Other Expenses-Bed Tax Assessment	482,809.00	361,015.08
Subtotal : None		482,809.00	361,015.08
Total [S3L2B.15C1]	User Fee Assessment	482,809.00	361,015.08
Group : [S3L3.1C1]	Staff Development Coordinator Salaries		
Subgroup : None			
12-600123	Nursing Admin-Productive-Staff Development	8,674.00	0.00
12-600223	Nursing Admin-Overtime-Staff Development	611.00	0.00
12-600323	Nursing Admin-Non Productive-Staff Development	96.00	0.00
Subtotal : None		9,381.00	0.00
Total [S3L3.1C1]	Staff Development Coordinator Salaries	9,381.00	0.00
Group : [S3L3.5C1]	Plant Operations: Salaires		
Subgroup : None			
40-600101	Maintenance-Productive-Director	59,670.00	60,764.40
40-600137	Maintenance-Productive-Technician	57,354.00	23,490.15
40-600201	Maintenance-Overtime-Director	8,718.00	5,084.72
40-600237	Maintenance-Overtime-Technician	647.00	2,238.13
40-600301	Maintenance-Non Productive-Director	9,414.00	11,899.83
40-600337	Maintenance-Non Productive-Technician	1,683.00	346.25
Subtotal : None		137,486.00	103,823.48
Total [S3L3.5C1]	Plant Operations: Salaires	137,486.00	103,823.48
Group : [S3L3.8C1]	Plant Operations: Purchased Service		
Subgroup : None			
40-640130	Maintenance-Ground Maintenance	30,309.00	31,211.04
40-640140	Maintenance-Trash Removal	18,937.00	16,397.17
40-640160	Maintenance-Exterminating	2,077.00	2,520.20
40-650100	Maintenance-Purchased Services	27,299.00	37,677.49
Subtotal : None		78,622.00	87,805.90
Total [S3L3.8C1]	Plant Operations: Purchased Service	78,622.00	87,805.90
Group : [S3L3.9C1]	Plant Operations: Supplies & Expenses		
Subgroup : None			
40-610105	Maintenance-Supplies-Dept Specific	14,720.00	8,167.98
40-610110	Maintenance-Supplies-Minor Equipment	13,244.00	4,479.73
40-610220	Maintenance-Licenses&Certification	1,880.00	50.00
Subtotal : None		29,844.00	12,697.71
Total [S3L3.9C1]	Plant Operations: Supplies & Expenses	29,844.00	12,697.71
Group : [S3L3.10C1]	Plant Operatins: Utilities		
Subgroup : None			
42-640100	Utilities-Electricity	52,551.00	52,059.92
42-640110	Utilities-Gas/Oil	30,385.00	31,111.25
42-640120	Utilities-Water/Sewer	6,363.00	7,664.12
Subtotal : None		89,299.00	90,835.29
Total [S3L3.10C1]	Plant Operatins: Utilities	89,299.00	90,835.29
Group : [S3L3.11C1]	Plant Operatins: Repairs		
Subgroup : None			
40-640200	Maintenance-Repairs&Maintenance-Building	18,663.00	5,019.62
40-640210	Maintenance-Repairs&Maintenance-Dietary	2,849.00	2,643.83
40-640220	Maintenance-Repairs&Maintenance-Laundry	1,303.00	1,000.00
40-640230	Maintenance-Repairs&Maintenance-Medical	3,484.00	0.00

40-640240	Maintenance-Repairs&Mainenance-Plumbing	0.00	1,192.50
Subtotal : None		26,299.00	9,855.95
Total [S3L3.11C1]	Plant Operatins: Repairs	26,299.00	9,855.95
Group : [S3L3.13C1] Dietician: Salaries			
Subgroup : None			
34-600139	Dietary-Productive-Dietitian	13,910.00	12,927.86
34-600339	Dietary-Non Productive-Dietitian	347.00	100.00
Subtotal : None		14,257.00	13,027.86
Total [S3L3.13C1]	Dietician: Salaries	14,257.00	13,027.86
Group : [S3L3.18C1] Dietary: Salaries			
Subgroup : None			
34-600101	Dietary-Productive-Director	55,409.00	51,271.13
34-600113	Dietary-Productive-Aide	70,902.00	45,231.56
34-600135	Dietary-Productive Cook	85,046.00	88,338.94
34-600213	Dietary-Overtime-Aide	132.00	334.72
34-600235	Dietary-Overtime-Cook	0.00	1,283.48
34-600301	Dietary-Non Productive-Director	4,574.00	6,565.44
34-600313	Dietary-Non Productive-Aide	4,620.00	1,583.59
34-600335	Dietary-Non Productive-Cook	5,764.00	6,146.13
Subtotal : None		226,447.00	200,754.99
Total [S3L3.18C1]	Dietary: Salaries	226,447.00	200,754.99
Group : [S3L3.21C1] Dietary: Food			
Subgroup : None			
34-620140	Dietary-Food	79,139.00	63,508.82
34-620142	Dietary-Food-Dairy	17,019.00	18,998.01
34-620144	Dietary-Food-Bakery	7,524.00	5,253.31
34-620146	Dietary-Food-Meat	27,281.00	26,167.00
34-620150	Dietary-Supplements	7,888.00	6,210.42
34-620155	Dietary-Supplements-Nursing	1,164.00	884.30
Subtotal : None		140,015.00	121,021.86
Total [S3L3.21C1]	Dietary: Food	140,015.00	121,021.86
Group : [S3L3.22C1] Dietary: Purchased Service			
Subgroup : None			
34-650100	Dietary-Purchased Services	2,696.00	970.80
Subtotal : None		2,696.00	970.80
Total [S3L3.22C1]	Dietary: Purchased Service	2,696.00	970.80
Group : [S3L3.23C1] Dietary: Supplies & Expenses			
Subgroup : None			
34-610105	Dietary-Supplies-Dept Specific	11,517.00	14,846.85
34-610110	Dietary-Supplies-Minor Equipment	752.00	0.00
Subtotal : None		12,269.00	14,846.85
Total [S3L3.23C1]	Dietary: Supplies & Expenses	12,269.00	14,846.85
Group : [S3L3.24C1] Housekeeping / Laundry: Salaries			
Subgroup : [S3L3.24C Housekeeping Salries			
38-600101	Housekeeping-Productive-Director	72,401.00	0.00
38-600113	Housekeeping-Productive-Aide	74,074.00	0.00
38-600201	Housekeeping-Overtime-Director	1,577.00	0.00
38-600213	Housekeeping-Overtime-Aide	2,138.00	0.00
38-600301	Housekeeping-Non Productive-Director	5,893.00	0.00
38-600313	Housekeeping-Non Productive-Aide	1,974.00	0.00
Subtotal [S3L3.24C1A Housekeeping Salries		158,057.00	0.00
Subgroup : [S3L3.24C Laundry Salaries			
36-600113	Laundry-Productive-Aide	4,634.00	0.00
36-600213	Laundry-Overtime-Aide	304.00	0.00
36-600313	Laundry-Non Productive-Aide	136.00	0.00
Subtotal [S3L3.24C1B Laundry Salaries		5,074.00	0.00
Total [S3L3.24C1]	Housekeeping / Laundry: Salaries	163,131.00	0.00
Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service			
Subgroup : [S3L3.27C Housekeeping Purchased Service			
38-650100	Housekeeping-Purchased Services	12,178.00	131,392.53
Subtotal [S3L3.27C1A Housekeeping Purchased Service		12,178.00	131,392.53
Subgroup : [S3L3.27C Laundry Purchased Service			
36-650100	Laundry-Purchased Services	8,734.00	87,567.96
Subtotal [S3L3.27C1B Laundry Purchased Service		8,734.00	87,567.96
Total [S3L3.27C1]	Housekeeping / Laundry: Purchased Service	20,912.00	218,960.49

Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense			
Subgroup : [S3L3.28C1A] Housekeeping Supplies & Expenses			
38-610105	Housekeeping-Supplies-Dept Specific	12,637.00	1,064.77
38-610110	Housekeeping-Supplies-Minor Equipment	1,841.00	0.00
38-640250	Housekeeping-Chemicals	1,188.00	0.00
Subtotal [S3L3.28C1A] Housekeeping Supplies & Expenses		15,666.00	1,064.77
Subgroup : [S3L3.28C1B] Laundry Supplies & Expense			
36-610105	Laundry-Supplies-Dept Specific	576.00	0.00
36-640250	Laundry-Chemicals	5,674.00	0.00
Subtotal [S3L3.28C1B] Laundry Supplies & Expense		6,250.00	0.00
Total [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense		21,916.00	1,064.77
Group : [S3L3.29C1] Housekeepong / Laundry: Linen & Bedding			
Subgroup : None			
36-640260	Laundry-Linens	3,029.00	0.00
Subtotal : None		3,029.00	0.00
Total [S3L3.29C1] Housekeepong / Laundry: Linen & Bedding		3,029.00	0.00
Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries			
Subgroup : None			
12-600124	Nursing Admin-Productive-Nurse Scheduler	43,027.00	33,272.09
12-600224	Nursing Admin-Overtime-Nurse Scheduler	0.00	2,039.58
12-600324	Nursing Admin-Non Productive-Nurse Scheduler	10,981.00	4,423.68
18-600101	Medical Records-Productive-Director	34,950.00	23,350.92
18-600201	Medical Records-Overtime-Director	257.00	0.00
18-600301	Medical Records-Non Productive-Director	1,183.00	2,837.48
Subtotal : None		90,398.00	65,923.75
Total [S3L3.36C1] Unit Clerks & Medical Records: Salaries		90,398.00	65,923.75
Group : [S3L3.39C1] Unit Clerks & Medical Records: Purchased Service			
Subgroup : None			
18-650100	Medical Records-Purchased Services	748.00	1,998.22
Subtotal : None		748.00	1,998.22
Total [S3L3.39C1] Unit Clerks & Medical Records: Purchased Service		748.00	1,998.22
Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries			
Subgroup : [S3L3.40C1B] MDS Salaries			
12-600119	Nursing Admin-Productive-Assessment Coordinator	111,595.00	94,712.74
12-600319	Nursing Admin-Non Productive-Assessment Coordinator	10,692.00	8,850.61
Subtotal [S3L3.40C1B] MDS Salaries		122,287.00	103,563.35
Total [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/M		122,287.00	103,563.35
Group : [S3L3.48C1] Social Service Worker: Salaries			
Subgroup : None			
20-600101	Social Services-Productive-Director	55,026.00	44,362.93
20-600113	Social Services-Productive-Aide	0.00	800.00
20-600301	Social Services-Non Productive-Director	6,800.00	7,246.37
Subtotal : None		61,826.00	52,409.30
Total [S3L3.48C1] Social Service Worker: Salaries		61,826.00	52,409.30
Group : [S3L3.51C1] Social Service Worker: Purchased Service			
Subgroup : None			
20-650100	Social Services-Purchased Services	13,092.00	25,686.01
Subtotal : None		13,092.00	25,686.01
Total [S3L3.51C1] Social Service Worker: Purchased Service		13,092.00	25,686.01
Group : [S3L3.60C1] Direct Restorative Therapy: Salaries			
Subgroup : None			
24-600101	Physical Therapy-Productive-Director	79,655.00	73,590.14
24-600113	Physical Therapy-Productive-Aide	48,932.00	29,217.76
24-600143	Physical Therapy-Productive Therapist	65,343.00	70,829.57
24-600301	Physical Therapy-Non Productive-Director	12,141.00	13,355.64
24-600313	Physical Therapy-Non Productive-Aide	3,666.00	4,024.48
24-600343	Physical Therapy-Non Productive-Therapist	5,543.00	4,600.12
26-600113	Occupational Therapy-Productive-Aide	148.00	0.00
26-600143	Occupational Therapy-Productive Therapist	83,737.00	82,109.47
26-600157	Occupational Therapy-Productive-COTA	5,785.00	4,396.25
26-600243	Occupational Therapy-Overtime-Therapist	527.00	0.00
26-600313	Occupational Therapy-Non Productive-Aide	0.00	50.00
26-600343	Occupational Therapy-Non Productive-Therapist	9,711.00	7,666.13
26-600357	Occupational Therapy-Non Productive-COTA	0.00	240.00
28-600143	Speech Therapy-Productive Therapist	16,420.00	17,191.43

28-600343	Speech Therapy-Non Productive-Therapist	350.00	36.43
Subtotal : None		331,958.00	307,307.42
Total [S3L3.60C1]	Direct Restorative Therapy: Salaries	331,958.00	307,307.42
Group : [S3L3.62C1] Direct Restorative Therapy: Consultants			
Subgroup : None			
24-650100	Physical Therapy-Purchased Services	27,600.00	25,250.00
Subtotal : None		27,600.00	25,250.00
Total [S3L3.62C1]	Direct Restorative Therapy: Consultants	27,600.00	25,250.00
Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries			
Subgroup : None			
22-600101	Activities-Productive-Director	45,144.00	38,358.57
22-600113	Activities-Productive-Aide	15,138.00	5,909.89
22-600201	Activities-Overtime-Director	674.00	2,357.78
22-600301	Activities-Non Productive-Director	4,982.00	3,553.20
22-600313	Activities-Non Productive-Aide	350.00	592.33
Subtotal : None		66,288.00	50,771.77
Total [S3L3.64C1]	Recreational Therapy/Activities: Salaries	66,288.00	50,771.77
Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service			
Subgroup : None			
22-620105	Activities-Entertainment	870.00	245.00
33-650100	Transportation-Purchased Services	0.00	4,000.00
Subtotal : None		870.00	4,245.00
Total [S3L3.67C1]	Recreational Therapy/Activities: Purchased Service	870.00	4,245.00
Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses			
Subgroup : None			
22-610105	Activities-Supplies-Dept Specific	2,658.00	2,691.28
22-610110	Activities-Supplies-Minor Equipment	0.00	228.41
22-610180	Activities-Books/Dues/Subs/Meetings	136.00	540.09
Subtotal : None		2,794.00	3,459.78
Total [S3L3.68C1]	Recreational Therapy/Activities: Supplies & Expenses	2,794.00	3,459.78
Group : [S3L3.78C1] Travel: Motor Vehicle Expense			
Subgroup : None			
33-610205	Transportation-Insurance-Vehicles	6,528.00	4,811.43
33-640180	Transportation-Fuel/Gas	389.00	2,836.74
33-640245	Transportation-Repairs&Maintenance-Vehicles	10,839.00	0.00
Subtotal : None		17,756.00	7,648.17
Total [S3L3.78C1]	Travel: Motor Vehicle Expense	17,756.00	7,648.17
Group : [S3L3.82C1] Physician Services: Medical Director			
Subgroup : None			
10-650180	Nursing-Medical Director	22,500.00	18,000.00
Subtotal : None		22,500.00	18,000.00
Total [S3L3.82C1]	Physician Services: Medical Director	22,500.00	18,000.00
Group : [S3L3.87C1] Legend Drugs			
Subgroup : None			
32-630100	Other Ancillary Services-Enteral Therapy	10,387.00	3,614.90
32-630110	Other Ancillary Services-Lab	9,616.00	19,364.29
32-630130	Other Ancillary Services-Over The Counter Drugs	1,611.00	1,015.49
32-630140	Other Ancillary Services-Prescription Drugs	99,927.00	84,514.29
32-630150	Other Ancillary Services-Oxygen	6,932.00	10,196.20
32-630160	Other Ancillary Services-Diagnostic Services	3,669.00	9,327.41
33-620120	Transportation-Transportation-Paratransit	8,925.00	6,067.05
34-640250	Dietary-Chemicals	2,059.00	2,477.92
Subtotal : None		143,126.00	136,577.55
Total [S3L3.87C1]	Legend Drugs	143,126.00	136,577.55
Group : [S3L3.89C1] House Supplies Not Resold			
Subgroup : None			
10-610100	Nursing-Supplies-Office	152.00	164.48
10-650100	Nursing-Purchased Services	12,194.00	11,833.26
12-650105	Nursing Admin-Purchased Services-MHPK	27,056.00	31,256.84
24-610105	Physical Therapy-Supplies-Dept Specific	925.00	1,176.40
24-610110	Physical Therapy-Supplies-Minor Equipment	174.00	0.00
32-610110	Other Ancillary Services-Supplies-Minor Equipment	11,835.00	10,319.70
32-620180	Other Ancillary Services-Other Medical Expense-Non Reiml	4,441.00	2,881.14
32-630115	Other Ancillary Services-Medical Supplies-PPD	68,548.00	56,804.35
32-630120	Other Ancillary Services-Medical Supplies	8,565.00	15,169.52
32-630125	Other Ancillary Services-Incontinence	647.00	295.17
Subtotal : None		134,537.00	129,900.86
Total [S3L3.89C1]	House Supplies Not Resold	134,537.00	129,900.86

Group : [S3L4.1C1] Depreciaton			
Subgroup : [S3L4.1C1]Improvements Depreciation			
99-710100	Other Expenses-Depreciation	6,697.00	14,448.82
Subtotal [S3L4.1C1B] Improvements Depreciation		6,697.00	14,448.82
Subgroup : [S3L4.1C1]Equipment Depreciation			
99-710101	Dep- Equipment	9,869.00	0.00
Subtotal [S3L4.1C1C] Equipment Depreciation		9,869.00	0.00
Total [S3L4.1C1] Depreciaton		16,566.00	14,448.82
Group : [S3L4.6C1] Building Insurance Expense-SNF-CR			
Subgroup : None			
44-610195	Administration-Insurance Property	10,448.00	9,692.69
Subtotal : None		10,448.00	9,692.69
Total [S3L4.6C1] Building Insurance Expense-SNF-CR		10,448.00	9,692.69
Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR			
Subgroup : None			
99-730120	Other Expenses-Taxes-Real Estate	219,520.00	99,519.96
Subtotal : None		219,520.00	99,519.96
Total [S3L4.8C1] Real Estate Tax Expense-SNF-CR		219,520.00	99,519.96
Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR			
Subgroup : None			
32-630170	Other Ancillary Services-Equipment Rental-Resident	1,256.00	8,015.27
40-610240	Maintenance-Equipment Rental	56,641.00	0.00
44-610240	Administration-Equipment Rental	1,907.00	6,350.74
Subtotal : None		59,804.00	14,366.01
Total [S3L4.12C1] Other Fixed Cost Expense-SNF-CR		59,804.00	14,366.01
Group : [S3L4.14C1] Real Poperty Rent Expense-SNF-CR			
Subgroup : None			
99-700100	Other Expenses-Rent	575,765.00	575,764.56
Subtotal : None		575,765.00	575,764.56
Total [S3L4.14C1] Real Poperty Rent Expense-SNF-CR		575,765.00	575,764.56
Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
10-603100	Nursing-Health Insurance	25,401.00	8,997.60
10-603110	Nursing-Life Insurance	594.00	0.00
12-603100	Nursing Admin-Health Insurance	6,839.00	7,256.28
12-603110	Nursing Admin-Life Insurance	6.00	0.00
14-603100	Human Resources-Health Insurance	1,262.00	1,636.62
16-603100	Admissions-Health Insurance	920.00	765.11
18-603100	Medical Records-Health Insurance	719.00	756.14
20-603100	Social Services-Health Insurance	1,301.00	1,513.01
22-603100	Activities-Health Insurance	1,405.00	1,471.75
24-603100	Physical Therapy-Health Insurance	4,235.00	5,287.14
26-603100	Occupational Therapy-Health Insurance	1,978.00	2,531.23
28-603100	Speech Therapy-Health Insurance	387.00	480.77
34-603100	Dietary-Health Insurance	4,944.00	5,891.26
36-603100	Laundry-Health Insurance	21.00	0.00
38-603100	Housekeeping-Health Insurance	3,348.00	0.00
40-603100	Maintenance-Health Insurance	2,610.00	2,761.82
44-603100	Administration-Health Insurance	4,019.00	5,845.20
Subtotal : None		59,989.00	45,193.93
Total [CLA-53.01] LA-Group Health/Life		59,989.00	45,193.93
Group : [CLA-53.03] LA-Employee Benefits			
Subgroup : None			
10-605100	Nursing-Employee Relations	3,774.00	6,192.26
10-606110	Nursing-Pre-Employment Testing	10,334.00	5,055.94
44-605100	Administration-Employee Relations	8,360.00	4,173.15
Subtotal : None		22,468.00	15,421.35
Total [CLA-53.03] LA-Employee Benefits		22,468.00	15,421.35
Group : [CLA-53.04] LA-Payroll Taxes			
Subgroup : None			
10-601100	Nursing-Payroll Taxes	120,047.00	28,198.13
12-601100	Nursing Admin-Payroll Taxes	28,209.00	23,025.35
14-601100	Human Resources-Payroll Taxes	5,114.00	5,311.14
16-601100	Admissions-Payroll Taxes	4,126.00	2,693.01
18-601100	Medical Records-Payroll Taxes	3,369.00	2,752.00
20-601100	Social Services-Payroll Taxes	5,044.00	5,222.59

22-601100	Activities-Payroll Taxes	5,748.00	4,758.35
24-601100	Physical Therapy-Payroll Taxes	17,751.00	16,953.82
26-601100	Occupational Therapy-Payroll Taxes	7,995.00	8,102.03
28-601100	Speech Therapy-Payroll Taxes	1,656.00	1,850.88
34-601100	Dietary-Payroll Taxes	21,944.00	22,110.33
36-601100	Laundry-Payroll Taxes	525.00	0.00
38-601100	Housekeeping-Payroll Taxes	14,894.00	0.00
40-601100	Maintenance-Payroll Taxes	12,298.00	9,144.29
44-601100	Administration-Payroll Taxes	16,144.00	18,054.04
Subtotal : None		264,864.00	148,175.96
Total [CLA-53.04] LA-Payroll Taxes		264,864.00	148,175.96

Group : [CLA-53.05] LA-Workers Comp			
Subgroup : None			
10-602100	Nursing-Workers Comp	8,332.00	4,221.72
12-602100	Nursing Admin-Workers Comp	2,059.00	1,642.90
14-602100	Human Resources-Workers Comp	372.00	366.32
16-602100	Admissions-Workers Comp	276.00	150.66
18-602100	Medical Records-Workers Comp	208.00	166.03
20-602100	Social Services-Workers Comp	388.00	353.31
22-602100	Activities-Workers Comp	412.00	339.38
24-602100	Physical Therapy-Workers Comp	1,268.00	1,187.47
26-602100	Occupational Therapy-Workers Comp	604.00	571.29
28-602100	Speech Therapy-Workers Comp	104.00	111.66
34-602100	Dietary-Workers Comp	1,452.00	1,320.48
36-602100	Laundry-Workers Comp	20.00	0.00
38-602100	Housekeeping-Workers Comp	969.00	0.00
40-602100	Maintenance-Workers Comp	853.00	624.90
44-602100	Administration-Workers Comp	1,178.00	1,280.50
Subtotal : None		18,495.00	12,336.62
Total [CLA-53.05] LA-Workers Comp		18,495.00	12,336.62

NET (INCOME) LOSS	0.00	0.00
Sum of Account Groups	0.00	0.00

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