

Client: A367700 - Baldwinville Skilled Nursing and Rehabilitation Center
Engagement: MDMC 2022 - Baldwinville Nursing Home
Period Ending: 12/31/2022
Trial Balance: T-01 - Master TB
Workpaper: T-01 - MCD TB Report

Account	Description	FS PP-1 12/31/2021	IMPORT 12/31/2022	JE Ref #	AJE	FS CP 12/31/2022	JE Ref # IDJE	CAID CP 12/31/2022
Group : [BS] Balance Sheet								
Subgroup : None								
1102-010	PETTY CASH	500.00	500.00		0.00	500.00		500.00 x
1104-010	CASH-BALDWINVILLE-CITIZENS	838,171.00	209,129.00		0.00	209,129.00		209,129.00 x
1122-010	CASH-INVESTMENTS	46,140.00	42,827.00		0.00	42,827.00		42,827.00 x
1130-010	CASH-RESIDENT COUNCIL	4.00	0.00		0.00	0.00		0.00 x
1150-000	Cash held in Investments	26,583.00	26,436.00		0.00	26,436.00		26,436.00 x
1228-010	HUD RESIDUAL RECEIPTS	229,701.00	229,966.00		0.00	229,966.00		229,966.00 x
1300-010	ACCTS REC-PRIVATE-SNF	33,309.00	101,754.00		0.00	101,754.00		101,754.00 x
1302-010	ACCTS REC-MEDICAID-SNF	559,970.00	561,435.00		0.00	561,435.00		561,435.00 x
1304-010	ACCTS REC-MEDICARE A-SNF	117,251.00	140,926.00		0.00	140,926.00		140,926.00 x
1305-010	ACCTS REC-MEDICARE B-SNF	11,124.00	7,243.00		0.00	7,243.00		7,243.00 x
1308-010	ACCTS REC-MANAGED CARE/HMO-SNF	78,523.00	101,729.00		0.00	101,729.00		101,729.00 x
1329-010	BAD DEBT RESERVE	(54,253.00)	(36,553.00)		0.00	(36,553.00)		(36,553.00) x
1346-010	EXCHANGE	10,969.00	7,036.00		0.00	7,036.00		7,036.00 x
1530-010	PREPAID INSURANCE	64,577.00	36,615.00		0.00	36,615.00		36,615.00 x
1580-010	PREPAID EXPENSES-OTHER	5,579.00	10,272.00		0.00	10,272.00		10,272.00 x
1712-010	DEPOSITS-UTILITIES	529.00	529.00		0.00	529.00		529.00 x
1719-010	DEPOSITS-OTHER	760.00	760.00		0.00	760.00		760.00 x
1723-010	DUE TO/FROM MARIE ESTHER	(974.00)	0.00		0.00	0.00		0.00 x
1724-010	DUE FROM AFFILIATE - OTHER	0.00	300.00		0.00	300.00		300.00 x
1728-010	DUE TO/FROM BRAintree	(1,936.00)	0.00		0.00	0.00		0.00 x
1731-010	DUE TO/FROM MARINA BAY	(200.00)	0.00		0.00	0.00		0.00 x
1732-010	DUE TO/FROM ROSEWOOD	(11,759.00)	(33,065.00)		0.00	(33,065.00)		(33,065.00) x
1740-010	DEFERRED FINANCE FEES	180,053.00	180,053.00		0.00	180,053.00		180,053.00 x
1743-010	ACCUM AMORT FINANCE FEES	(58,778.00)	(66,447.00)		0.00	(66,447.00)		(66,447.00) x
1751-010	HUD MIP ESCROW	2,834.00	2,808.00		0.00	2,808.00		2,808.00 x
1752-010	HUD INSURANCE ESCROW	41,307.00	74,788.00		0.00	74,788.00		74,788.00 x
1758-010	HUD CAPITAL REPL RESERVE	89,467.00	119,598.00		0.00	119,598.00		119,598.00 x
1902-010	LAND	23,818.00	23,818.00		0.00	23,818.00		23,818.00 x
1905-010	LAND IMPROVEMENTS	131,170.00	131,170.00		0.00	131,170.00		131,170.00 x
1909-010	BUILDING DEPREC-LAND IMPROVEMENTS	(46,833.00)	(53,392.00)		0.00	(53,392.00)		(53,392.00) x
1912-010	BUILDING	6,108,683.00	6,108,683.00		0.00	6,108,683.00		6,108,683.00 x
1919-010	BUILDING DEPREC-BUILDING	(3,090,594.00)	(3,206,602.00)		0.00	(3,206,602.00)		(3,206,602.00) x
1922-010	BUILDING IMPROVEMENTS	1,760,818.00	1,773,250.00		0.00	1,773,250.00		1,773,250.00 x
1925-010	ACCUM DEPR-BUILD IMPROVEMENTS	(713,142.00)	(787,061.00)		0.00	(787,061.00)		(787,061.00) x
1935-010	OTHER IMPROVEMENTS	350,041.00	390,055.00		0.00	390,055.00		390,055.00 x
1936-010	ACCUM DEPREC-OTHER IMPROVEMENT	(123,021.00)	(159,397.00)		0.00	(159,397.00)		(159,397.00) x
1952-010	FURNITURE & EQUIPMENT	978,244.00	1,007,002.00		0.00	1,007,002.00		1,007,002.00 x
1959-010	ACCUM DEPREC-FURN & EQUIPMENT	(916,953.00)	(939,566.00)		0.00	(939,566.00)		(939,566.00) x
1972-010	COMPUTER EQUIPMENT	131,777.00	150,485.00		0.00	150,485.00		150,485.00 x
1979-010	ACCUM DEPREC-COMPUTER EQUIPMEN	(125,292.00)	(131,594.00)		0.00	(131,594.00)		(131,594.00) x
1982-010	SOFTWARE	35,756.00	35,756.00		0.00	35,756.00		35,756.00 x
1989-010	ACCUM AMORT-SOFTWARE	(35,756.00)	(35,756.00)		0.00	(35,756.00)		(35,756.00) x
2102-010	ACCOUNTS PAYABLE-TRADE	(368,510.00)	(418,013.00)		0.00	(418,013.00)		(418,013.00) x
2165-010	UNEARNED INCOME	(215,923.00)	(8,710.00)		0.00	(8,710.00)		(8,710.00) x
2170-010	ACCURUED EXPENSES-OPERATING	(183,361.00)	(170,910.00)		0.00	(170,910.00)		(170,910.00) x
2306-010	MORTGAGE - SIT	(97,677.00)	(100,948.00)		0.00	(100,948.00)		(100,948.00) x
2514-010	W/H FEDERAL INCOME TAXES	(6,842.00)	0.00		0.00	0.00		0.00 x
2516-010	W/H FICA TAXES	(4,234.00)	0.00		0.00	0.00		0.00 x
2517-010	W/H MEDICARE TAXES	(1,004.00)	0.00		0.00	0.00		0.00 x
2526-010	W/H STATE INC TAX - MA	(3,289.00)	0.00		0.00	0.00		0.00 x
2536-010	W/H GARNISHMENTS	(83.00)	0.00		0.00	0.00		0.00 x
2538-010	FAMILY MEDICAL LEAVE TAX	0.00	(3,686.00)		0.00	(3,686.00)		(3,686.00) x
2540-010	LIFE INSURANCE WITHHELD	0.00	(2,100.00)		0.00	(2,100.00)		(2,100.00) x
2550-010	ACCURUED PAYROLL	(51,451.00)	(91,459.00)		0.00	(91,459.00)		(91,459.00) x
2560-010	ACCURUED FICA TAXES	(8,491.00)	(8,011.00)		0.00	(8,011.00)		(8,011.00) x
2564-010	ACCD BONUS	(14,796.00)	(12,632.00)		0.00	(12,632.00)		(12,632.00) x
2565-010	ACCD VACATION	(110,995.00)	(104,715.00)		0.00	(104,715.00)		(104,715.00) x
2568-010	ACCD PENSION/401(K)	1,262.00	0.00		0.00	0.00		0.00 x
2744-010	DUE TO MEDICAID	62,880.00	0.00		0.00	0.00		0.00 x
2745-010	MEDICARE ADVANCE PAYMENTS	(186,536.00)	0.00		0.00	0.00		0.00 x
2910-010	MORTGAGE - LT	(4,007,184.00)	(3,906,235.00)		0.00	(3,906,235.00)		(3,906,235.00) x
3251-010	UNRESTRICTED NET ASSETS	(7,194,275.00)	(7,521,901.00)		0.00	(7,521,901.00)		(7,521,901.00) x
3251-011	UNRESTRICTED NET ASSETS	767,221.00	916,773.00		0.00	916,773.00		916,773.00 x
3251-012	UNRESTRICTED NET ASSETS	987,975.00	987,975.00		0.00	987,975.00		987,975.00 x
3251-013	UNRESTRICTED NET ASSETS	1,116,102.00	1,283,253.00		0.00	1,283,253.00		1,283,253.00 x
3251-014	UNRESTRICTED NET ASSETS	444,310.00	507,925.00		0.00	507,925.00		507,925.00 x
3251-015	UNRESTRICTED NET ASSETS	685,174.00	761,414.00		0.00	761,414.00		761,414.00 x
3251-016	UNRESTRICTED NET ASSETS	106,936.00	136,740.00		0.00	136,740.00		136,740.00 x
3251-017	UNRESTRICTED NET ASSETS	724,491.00	926,322.00		0.00	926,322.00		926,322.00 x
3251-018	UNRESTRICTED NET ASSETS	502,630.00	572,289.00		0.00	572,289.00		572,289.00 x
3500-CLA	CHANGE IN NET ASSETS WITH DONOR RESTRICTIC	(1,011.00)	6,573.88		0.00	6,573.88		6,573.88 x
3510-010	TEMP RESTRICTED NET ASSETS	(68,530.00)	(72,723.00)		0.00	(72,723.00)		(72,723.00) x
Subtotal : None		(447,044.00)	(277,289.12)		0.00	(277,289.12)	-	(277,289.12)
Total [BS] Balance Sheet		(447,044.00)	(277,289.12)		0.00	(277,289.12)	=	(277,289.12)
Group : [PL] Profit & Loss								
Subgroup : None								
4000-010	PRIVATE ROOM & BOARD:SNF	(808,935.00)	(1,076,033.00)		0.00	(1,076,033.00)		(883,889.00)
4001-010	RM & BOARD SCO / PACE	0.00	0.00		0.00	0.00	CAIDJE -)	(1,380,083.00)
4025-010	ANCILLARY ALLOW:PRIV SNF	(1,093.00)	0.00		0.00	0.00	CAIDJE -)	0.00
4050-010	MEDICAID ROOM & BOARD:SNF	(7,391,555.00)	(6,991,882.00)		0.00	(6,991,882.00)	CAIDJE -)	(5,306,431.00)
4050-011	MCD RESOURCE	0.00	0.00		0.00	0.00	CAIDJE -)	(837,848.00)
4058-010	ROOM & BOARD ALLOW:SNF	3,371,714.00	3,190,778.00		0.00	3,190,778.00	CAIDJE -)	3,190,778.00
4061-010	PHYSICAL THERAPY:MD SNF	(5,250.00)	0.00		0.00	0.00		0.00
4062-010	SPEECH THERAPY:MD SNF	(9,000.00)	0.00		0.00	0.00		0.00
4068-010	OCCUPATIONAL THER:MD SNF	(1,620.00)	0.00		0.00	0.00		0.00
4075-010	ANCILLARY ALLOWNCE:MD SNF	15,870.00	0.00		0.00	0.00		0.00
4100-010	MEDICARE A R & B:SNF	(967,930.00)	(1,404,205.00)		0.00	(1,404,205.00)		(1,404,205.00)
4111-010	PHYSICAL THERAPY:MC A SNF	(156,375.00)	(199,830.00)		0.00	(199,830.00)		(199,830.00)
4112-010	SPEECH THERAPY:MC A SNF	(52,350.00)	(45,580.00)		0.00	(45,580.00)		(45,580.00)
4113-010	DRUGS & PHARMACY:MC A SNF	(65,583.00)	(77,458.00)		0.00	(77,458.00)		(77,458.00)
4115-010	LABORATORY:MC A SNF	(140,577.00)	(41,656.00)		0.00	(41,656.00)		(41,656.00)

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Worksheet: **T-01 - MCD TB Report**

Account	Description	FS PP-1	IMPORT	JE Ref #	AJE	FS CP	JE Ref # IDJE	CAID CP
		12/31/2021	12/31/2022			12/31/2022		12/31/2022
4117-010	X-RAY-MC A SNF	(10,484.00)	(18,562.00)		0.00	(18,562.00)		(18,562.00)
4118-010	OCCUP THERAPY-MC A SNF	(156,980.00)	(220,450.00)		0.00	(220,450.00)		(220,450.00)
4125-010	CONTRACT ALLOW-MC A SNF	582,349.00	603,536.00		0.00	603,536.00		603,536.00
4130-010	OTHER ROOM & BOARD-SNF	(2,219,630.00)	(2,766,510.00)		0.00	(2,766,510.00)		(1,578,571.00)
4130-xxx	Rm & Board Hospice	0.00	0.00		0.00	0.00	CAIDJE -)	(847,603.00)
4138-010	ROOM & BOARD ALLOW-SNF	965,492.00	1,051,877.00		0.00	1,051,877.00	CAIDJE -)	1,051,877.00
4140-010	OXYGEN-OTH SNF	0.00	(10,760.00)		0.00	(10,760.00)		(10,760.00)
4141-010	PHYSICAL THERAPY-OTH SNF	(67,460.00)	(99,905.00)		0.00	(99,905.00)		(99,905.00)
4142-010	SPEECH THERAPY-OTH SNF	(21,900.00)	(19,640.00)		0.00	(19,640.00)		(19,640.00)
4143-010	DRUGS & PHARMACY-OTH SNF	(26,406.00)	(42,777.00)		0.00	(42,777.00)		(42,777.00)
4145-010	LABORATORY-OTH SNF	(6,253.00)	(16,039.00)		0.00	(16,039.00)		(16,039.00)
4147-010	X-RAY-OTH SNF	(1,137.00)	(825.00)		0.00	(825.00)		(825.00)
4148-010	OCCUP THERAPY-OTH SNF	(80,900.00)	(113,630.00)		0.00	(113,630.00)		(113,630.00)
4155-010	ANCILLARY ALLOW-OTH SNF	195,389.00	171,571.00		0.00	171,571.00		171,571.00
4161-010	PHYSICAL THERAPY-MC B	(197,855.00)	(153,905.00)		0.00	(153,905.00)		(153,905.00)
4162-010	SPEECH THERAPY-MC B	(149,000.00)	(122,680.00)		0.00	(122,680.00)		(122,680.00)
4163-010	DRUGS & PHARMACY-MC B	(12,821.00)	(17,551.00)		0.00	(17,551.00)		(17,551.00)
4165-010	LABORATORY-MC B	(1,200.00)	(2,600.00)		0.00	(2,600.00)		(2,600.00)
4168-010	OCCUPATIONAL THERAPY-MC B	(178,990.00)	(93,865.00)		0.00	(93,865.00)		(93,865.00)
4174-010	OTHER-MEDICARE PART B	(4,986.00)	0.00		0.00	0.00		0.00
4175-010	ANCILLARY ALLOWANCE-MC B	230,342.00	303,936.00		0.00	303,936.00		303,936.00
4311-010	OUTPATIENT PT REV	0.00	(9,874.00)		0.00	(9,874.00)		(9,874.00)
4318-010	OUTPATIENT ST REV	0.00	(1,495.00)		0.00	(1,495.00)		(1,495.00)
4375-010	ANCILLARY ALLOWANCE-MD ICF	0.00	3,946.00		0.00	3,946.00		3,946.00
4685-010	REVENUE MEDICAL RECORDS	(52.00)	0.00		0.00	0.00		0.00
4845-010	INTEREST INCOME	(886.00)	(385.12)		0.00	(385.12)		(385.12)
4845-CLA	Restricted Investment Income	(3,182.00)	(3,113.88)		0.00	(3,113.88)		(3,113.88)
4883-010	STATE STIMULUS INCOME	0.00	(347,229.00)		0.00	(347,229.00)		(347,229.00)
4884-010	FEDERAL STIMULUS INCOME	(98,059.00)	(215,922.67)		0.00	(215,922.67)		(215,922.67)
4885-010	PPP LOAN FORGIVENESS INCOME	(879,400.00)	0.00		0.00	0.00		0.00
4886-010	GRANT AND FUNDRAISING INCOME	0.00	(22,723.00)		0.00	(22,723.00)		(22,723.00)
4887-010	OTHER INCOME - COVID TEST	(307,171.00)	(256,380.00)		0.00	(256,380.00)		(256,380.00)
4888-010	MISCELLANEOUS INCOME	(21,787.00)	(5,050.21)		0.00	(5,050.21)		(5,050.21)
4888-014	MISCELLANEOUS INCOME	0.00	(1,834.00)		0.00	(1,834.00)		(1,834.00)
5101-010	SAL-ADMINISTRATOR	124,574.00	110,103.00		0.00	110,103.00		110,103.00
5101-013	SAL-ADMINISTRATOR	10,821.00	7,619.00		0.00	7,619.00		7,619.00
5101-014	SAL-ADMINISTRATOR	971.00	790.00		0.00	790.00		790.00
5101-015	SAL-ADMINISTRATOR	3,578.00	3,351.00		0.00	3,351.00		3,351.00
5101-016	SAL-ADMINISTRATOR	19,000.00	10,836.00		0.00	10,836.00		10,836.00
5101-017	SAL-ADMINISTRATOR	0.00	3,049.00		0.00	3,049.00		3,049.00
5115-010	SAL-OFFICE/CLERICAL	152,025.00	156,683.00		0.00	156,683.00		156,683.00
5115-011	SAL-OFFICE/CLERICAL	1,860.00	1,578.00		0.00	1,578.00		1,578.00
5115-013	SAL-OFFICE/CLERICAL	9,944.00	10,868.00		0.00	10,868.00		10,868.00
5115-014	SAL-OFFICE/CLERICAL	1,429.00	3,017.00		0.00	3,017.00		3,017.00
5115-015	SAL-OFFICE/CLERICAL	3,903.00	4,137.00		0.00	4,137.00		4,137.00
5115-017	SAL-OFFICE/CLERICAL	0.00	1,887.00		0.00	1,887.00		1,887.00
5115-018	SAL-OFFICE/CLERICAL	929.00	632.00		0.00	632.00		632.00
5120-010	MANAGEMENT/FINANCIAL SERVICES	409,956.00	431,724.00		0.00	431,724.00		431,724.00
5124-010	LEGAL FEES	11,834.00	7,192.00		0.00	7,192.00		7,192.00
5126-010	ACCOUNTING FEES	37,344.00	38,460.00		0.00	38,460.00		38,460.00
5128-010	OTHER PROFESSIONAL FEES	12,230.00	13,525.00		0.00	13,525.00		11,764.00
5129-010	TELEPHONE	23,898.00	24,281.00		0.00	24,281.00	CAIDJE -)	24,281.00
5130-010	CELL PHONE EXPENSE	951.00	1,300.00		0.00	1,300.00		1,300.00
5131-010	ADVERTISING-HELP WANTED	12,662.00	6,271.00		0.00	6,271.00		6,271.00
5132-010	ADVERTISING-DIRECTORY	2,325.00	1,166.00		0.00	1,166.00		1,166.00
5133-010	BUSINESS PROMOTION	18,004.00	24,505.00		0.00	24,505.00		24,505.00
5135-010	MEMBERSHIP DUES	16,313.00	17,078.00		0.00	17,078.00		17,078.00
5136-010	SUBSCRIPTIONS	2,477.00	2,538.00		0.00	2,538.00		2,538.00
5137-010	LICENSES	1,185.00	840.00		0.00	840.00		840.00
5138-010	OFFICE SUPPLIES	18,242.00	18,579.00		0.00	18,579.00		18,579.00
5140-010	COURIER & POSTAGE	3,437.00	3,489.00		0.00	3,489.00		3,489.00
5141-010	ADMIN-EQUIP RENTAL	22,496.00	17,068.00		0.00	17,068.00		17,068.00
5142-010	EMPLOYEE TRAVEL	328.00	0.00		0.00	0.00		0.00
5145-010	BANK CHARGES	11,511.00	11,886.00		0.00	11,886.00		11,886.00
5146-010	PAYROLL PROCESSING FEES	13,858.00	14,104.00		0.00	14,104.00		14,104.00
5147-010	DONATIONS	0.00	807.00		0.00	807.00		807.00
5148-010	DATA PROCESSING FEES	59,301.00	68,734.00		0.00	68,734.00		68,734.00
5160-010	AUTO EXPENSE	2,945.00	1,093.00		0.00	1,093.00		1,093.00
5170-010	INSURANCE-GENERAL	91,062.00	79,338.00		0.00	79,338.00		79,338.00
5360-010	FICA EXPENSE	304,695.00	333,366.00		0.00	333,366.00		333,366.00
5361-010	STATE UNEMPLOYMENT TAXES	18,591.00	7,204.00		0.00	7,204.00		7,204.00
5362-010	FAMILY MEDICAL LEAVE TAX	20,541.00	15,667.00		0.00	15,667.00		15,667.00
5362-016	FAMILY MEDICAL LEAVE TAX	(3,073.00)	0.00		0.00	0.00		0.00
5363-010	WORKMANS COMP INSURANCE	54,784.00	64,597.00		0.00	64,597.00		64,597.00
5364-010	HEALTH WELFARE INSURANCE	368,333.00	292,176.00		0.00	292,176.00		292,176.00
5366-010	PENSION EXPENSE	8,639.00	8,468.00		0.00	8,468.00		8,468.00
5368-010	UNIFORM ALLOWANCE	0.00	(3,603.00)		0.00	(3,603.00)		(3,603.00)
5370-010	SEMINARS & MEETINGS	1,149.00	2,715.00		0.00	2,715.00		2,715.00
5371-010	EDUCATION-STAFF	943.00	683.00		0.00	683.00		683.00
5375-010	TUITION REIMB	6,461.00	2,990.00		0.00	2,990.00		2,990.00
5378-010	EMPLOYEE RELATIONS	6,177.00	9,637.00		0.00	9,637.00		9,637.00
5380-010	OTHER BENEFITS	11,460.00	6,682.00		0.00	6,682.00		6,682.00
5501-010	SAL-MAINT SUPERVISOR	45,083.00	45,479.00		0.00	45,479.00		45,479.00
5501-013	SAL-MAINT SUPERVISOR	3,186.00	4,998.00		0.00	4,998.00		4,998.00
5501-014	SAL-MAINT SUPERVISOR	2,204.00	1,096.00		0.00	1,096.00		1,096.00
5501-015	SAL-MAINT SUPERVISOR	1,369.00	1,472.00		0.00	1,472.00		1,472.00
5515-010	SAL-MAINTENANCE STAFF	28,791.00	23,566.00		0.00	23,566.00		23,566.00
5515-011	SAL-MAINTENANCE STAFF	734.00	1,400.00		0.00	1,400.00		1,400.00
5515-013	SAL-MAINTENANCE STAFF	2,254.00	2,165.00		0.00	2,165.00		2,165.00
5515-014	SAL-MAINTENANCE STAFF	545.00	3,686.00		0.00	3,686.00		3,686.00
5515-015	SAL-MAINTENANCE STAFF	841.00	913.00		0.00	913.00		913.00
5515-017	SAL-MAINTENANCE STAFF	353.00	254.00		0.00	254.00		254.00
5515-018	SAL-MAINTENANCE STAFF	0.00	367.00		0.00	367.00		367.00
5538-010	MAINTENANCE SUPPLIES	35,235.00	40,581.00		0.00	40,581.00		40,581.00
5539-010	MAINTENANCE & REPAIRS	29,610.00	26,874.00		0.00	26,874.00		26,874.00
5541-010	MAINT EQUIP RENTAL	4,034.00	2,994.00		0.00	2,994.00		2,994.00
5543-010	GROUNDKEEPING	6,771.00	6,448.00		0.00	6,448.00		6,448.00

Client: **A367700 - Baldwinville Skilled Nursing and Rehabilitation Center**
Engagement: **MDMC 2022 - Baldwinville Nursing Home**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Worksheet: **T-01 - MCD TB Report**

Account	Description	FS PP-1	IMPORT	JE Ref #	AJE	FS CP	JE Ref # IDJE	CAID CP
		12/31/2021	12/31/2022			12/31/2022		12/31/2022
5546-010	MAINTENANCE CONTRACTS	26,069.00	17,918.00		0.00	17,918.00		17,918.00
5547-010	RUBBISH REMOVAL	17,823.00	21,348.00		0.00	21,348.00		21,348.00
5548-010	SNOW REMOVAL	11,500.00	14,002.00		0.00	14,002.00		14,002.00
5571-010	WATER & SEWER	44,848.00	62,298.00		0.00	62,298.00		62,298.00
5572-010	GAS/PROPANE	5,325.00	4,219.00		0.00	4,219.00		4,219.00
5573-010	FUEL OIL	65,744.00	115,591.00		0.00	115,591.00		115,591.00
5574-010	ELECTRICITY	56,529.00	60,148.00		0.00	60,148.00		60,148.00
5738-010	LAUNDRY SUPPLIES	633.00	544.00		0.00	544.00		544.00
5739-010	PURCHASE SERVICE-LAUNDRY	54,277.00	61,733.00		0.00	61,733.00		61,733.00
5838-010	HOUSEKEEPING SUPPLIES	226.00	544.00		0.00	544.00		544.00
5839-010	PURCHASE SERVICE-HOUSEKEEPING	296,170.00	307,134.00		0.00	307,134.00		307,134.00
6301-010	SAL-FOOD SERVICE SUPERVISOR	62,496.00	61,804.00		0.00	61,804.00		61,804.00
6301-013	SAL-FOOD SERVICE SUPERVISOR	3,862.00	4,070.00		0.00	4,070.00		4,070.00
6301-014	SAL-FOOD SERVICE SUPERVISOR	539.00	1,614.00		0.00	1,614.00		1,614.00
6301-015	SAL-FOOD SERVICE SUPERVISOR	1,723.00	1,859.00		0.00	1,859.00		1,859.00
6305-010	SAL-COOKS	92,697.00	97,946.00		0.00	97,946.00		97,946.00
6305-011	SAL-COOKS	10,669.00	10,809.00		0.00	10,809.00		10,809.00
6305-013	SAL-COOKS	4,166.00	4,874.00		0.00	4,874.00		4,874.00
6305-014	SAL-COOKS	4,081.00	1,572.00		0.00	1,572.00		1,572.00
6305-015	SAL-COOKS	2,544.00	2,772.00		0.00	2,772.00		2,772.00
6305-017	SAL-COOKS	331.00	0.00		0.00	0.00		0.00
6305-018	SAL-COOKS	1,231.00	367.00		0.00	367.00		367.00
6315-010	SAL-DIETARY STAFF	156,200.00	166,161.00		0.00	166,161.00		166,161.00
6315-011	SAL-DIETARY STAFF	3,422.00	2,761.00		0.00	2,761.00		2,761.00
6315-013	SAL-DIETARY STAFF	6,815.00	6,392.00		0.00	6,392.00		6,392.00
6315-014	SAL-DIETARY STAFF	1,353.00	2,111.00		0.00	2,111.00		2,111.00
6315-015	SAL-DIETARY STAFF	4,176.00	4,599.00		0.00	4,599.00		4,599.00
6315-017	SAL-DIETARY STAFF	205.00	124.00		0.00	124.00		124.00
6315-018	SAL-DIETARY STAFF	4,656.00	9,685.00		0.00	9,685.00		9,685.00
6323-010	DIETICIAN CONSULTING FEE	41,065.00	35,214.00		0.00	35,214.00		35,214.00
6334-010	FOOD	234,611.00	262,800.00		0.00	262,800.00		262,800.00
6336-010	DISHES & UTENSILS	55.00	1,293.00		0.00	1,293.00		1,293.00
6338-010	DIETARY SUPPLIES	28,175.00	31,265.00		0.00	31,265.00		31,265.00
6501-010	SAL-RECREATION SUPERVISOR	32,852.00	41,981.00		0.00	41,981.00		41,981.00
6501-013	SAL-RECREATION SUPERVISOR	2,712.00	2,474.00		0.00	2,474.00		2,474.00
6501-014	SAL-RECREATION SUPERVISOR	2,140.00	600.00		0.00	600.00		600.00
6501-015	SAL-RECREATION SUPERVISOR	1,014.00	1,096.00		0.00	1,096.00		1,096.00
6501-016	SAL-RECREATION SUPERVISOR	263.00	0.00		0.00	0.00		0.00
6501-017	SAL-RECREATION SUPERVISOR	6,974.00	5,902.00		0.00	5,902.00		5,902.00
6515-010	SAL-RECREATION STAFF	87,872.00	75,310.00		0.00	75,310.00		75,310.00
6515-011	SAL-RECREATION STAFF	92.00	2.00		0.00	2.00		2.00
6515-013	SAL-RECREATION STAFF	3,783.00	3,502.00		0.00	3,502.00		3,502.00
6515-014	SAL-RECREATION STAFF	1,551.00	2,588.00		0.00	2,588.00		2,588.00
6515-015	SAL-RECREATION STAFF	2,484.00	2,805.00		0.00	2,805.00		2,805.00
6515-017	SAL-RECREATION STAFF	447.00	60.00		0.00	60.00		60.00
6515-018	SAL-RECREATION STAFF	3,064.00	2,759.00		0.00	2,759.00		2,759.00
6538-010	RECREATION SUPPLIES	8,674.00	5,684.00		0.00	5,684.00		5,684.00
6539-010	PURCHASE SERVICE-RECREATION	1,280.00	3,919.00		0.00	3,919.00		3,919.00
6545-010	CABLE TV SERVICES	18,590.00	19,028.00		0.00	19,028.00		19,028.00
6701-010	SAL-SOCIAL SERVICES	62,582.00	57,371.00		0.00	57,371.00		57,371.00
6701-013	SAL-SOCIAL SERVICES	3,841.00	2,654.00		0.00	2,654.00		2,654.00
6701-014	SAL-SOCIAL SERVICES	582.00	0.00		0.00	0.00		0.00
6701-015	SAL-SOCIAL SERVICES	2,757.00	1,877.00		0.00	1,877.00		1,877.00
6701-017	SAL-SOCIAL SERVICES	291.00	1,875.00		0.00	1,875.00		1,875.00
6715-010	SAL-ADMISSIONS	63,626.00	65,970.00		0.00	65,970.00		65,970.00
6715-013	SAL-ADMISSIONS	4,170.00	4,973.00		0.00	4,973.00		4,973.00
6715-014	SAL-ADMISSIONS	2,701.00	1,551.00		0.00	1,551.00		1,551.00
6715-015	SAL-ADMISSIONS	1,916.00	2,063.00		0.00	2,063.00		2,063.00
6715-017	SAL-ADMISSIONS	847.00	0.00		0.00	0.00		0.00
6728-010	SOCIAL SERVICES CONSULTANT	7,200.00	19,275.00		0.00	19,275.00		19,275.00
7020-010	MEDICAL DIRECTOR FEES	33,600.00	33,600.00		0.00	33,600.00		33,600.00
7300-010	SAL-DIRECTOR OF REHAB	82,165.00	88,786.00		0.00	88,786.00		88,786.00
7300-013	SAL-DIRECTOR OF REHAB	7,089.00	7,714.00		0.00	7,714.00		7,714.00
7300-014	SAL-DIRECTOR OF REHAB	1,312.00	1,273.00		0.00	1,273.00		1,273.00
7300-015	SAL-DIRECTOR OF REHAB	2,595.00	2,751.00		0.00	2,751.00		2,751.00
7300-017	SAL-DIRECTOR OF REHAB	287.00	0.00		0.00	0.00		0.00
7300-018	SAL-DIRECTOR OF REHAB	384.00	0.00		0.00	0.00		0.00
7301-010	SAL-PHYSICAL THERAPIST	63,335.00	71,415.00		0.00	71,415.00		(7,879.00)
7301-013	SAL-PHYSICAL THERAPIST	2,531.00	4,508.00		0.00	4,508.00	CAIDJE -)	4,508.00
7301-014	SAL-PHYSICAL THERAPIST	1,433.00	1,989.00		0.00	1,989.00		1,989.00
7301-015	SAL-PHYSICAL THERAPIST	1,794.00	1,934.00		0.00	1,934.00		1,934.00
7301-018	SAL-PHYSICAL THERAPIST	218.00	733.00		0.00	733.00		733.00
7301-020	SAL - PHYSICAL THERAPY - INDIRECT	0.00	0.00		0.00	0.00		79,294.00
7303-010	SAL-PHYSICAL THERAPY ASSISTANT	79,120.00	82,164.00		0.00	82,164.00	CAIDJE -	82,164.00
7303-011	SAL-PHYSICAL THERAPY ASSISTANT	48.00	0.00		0.00	0.00		0.00
7303-013	SAL-PHYSICAL THERAPY ASSISTANT	2,657.00	2,791.00		0.00	2,791.00		2,791.00
7303-014	SAL-PHYSICAL THERAPY ASSISTANT	1,818.00	1,884.00		0.00	1,884.00		1,884.00
7303-015	SAL-PHYSICAL THERAPY ASSISTANT	1,399.00	1,590.00		0.00	1,590.00		1,590.00
7303-017	SAL-PHYSICAL THERAPY ASSISTANT	662.00	80.00		0.00	80.00		80.00
7303-020	SAL - OCCUPATIONAL THERAPY - INDIRECT	0.00	0.00		0.00	0.00		136,186.00
7318-010	PHYSICAL THERAPY SUPPLIES	15,736.00	10,452.00		0.00	10,452.00	CAIDJE -)	10,452.00
7320-010	PURCH SRVC PT- DIRECT	283.00	388.00		0.00	388.00		388.00
7321-010	PURCH SRVC PT- INDIRECT	157.00	376.00		0.00	376.00		376.00
7401-010	SAL-SPEECH THERAPIST	53,333.00	68,595.00		0.00	68,595.00		68,595.00
7401-011	SAL-SPEECH THERAPIST	231.00	0.00		0.00	0.00		0.00
7401-013	SAL-SPEECH THERAPIST	2,098.00	2,671.00		0.00	2,671.00		(26,704.00)
7401-014	SAL-SPEECH THERAPIST	395.00	1,438.00		0.00	1,438.00	CAIDJE -)	1,438.00
7401-015	SAL-SPEECH THERAPIST	1,470.00	1,451.00		0.00	1,451.00		1,451.00
7401-017	SAL-SPEECH THERAPIST	376.00	0.00		0.00	0.00		0.00
7401-018	SAL-SPEECH THERAPIST	134.00	277.00		0.00	277.00		277.00
7401-020	SAL - SPEECH THERAPY - INDIRECT	0.00	0.00		0.00	0.00		29,375.00
7528-010	INHAL/OXYGEN THERAPY CONSULTAN	10,119.00	9,505.00		0.00	9,505.00	CAIDJE -	9,505.00
7531-010	INHAL/OXYGEN EQUIP RENTAL	14,433.00	15,464.00		0.00	15,464.00		15,464.00
7538-010	INHAL/OXYGEN SUPPLIES	6,858.00	7,207.00		0.00	7,207.00		7,207.00
7628-010	PHARMACY CONSULTING FEES	8,281.00	8,969.00		0.00	8,969.00		8,969.00

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Account	Description	FS PP-1	IMPORT	JE Ref #	AJE	FS CP	JE Ref # IDJE	CAID CP
		12/31/2021	12/31/2022			12/31/2022		12/31/2022
7629-010	DRUGS-MEDICINE CABINET	9,944.00	10,632.00	0.00		10,632.00		10,632.00
7640-010	DRUGS-MEDICAID	10,574.00	10,044.00	0.00		10,044.00		10,044.00
7650-010	DRUGS-MEDICARE	31,499.00	48,685.00	0.00		48,685.00		48,685.00
7660-010	DRUGS-OTHER	19,138.00	25,874.00	0.00		25,874.00		25,874.00
7683-010	BILLABLE MED A SUPPLIES	7,067.00	10,248.00	0.00		10,248.00		10,248.00
7686-010	MED SUPPLIES MANAGED CARE	23.00	200.00	0.00		200.00		200.00
7690-010	SUPPLIES-PATIENT PERSONAL	237.00	431.00	0.00		431.00		431.00
7695-010	IV THERAPY-MED A	8,330.00	4,353.00	0.00		4,353.00		4,353.00
7698-010	IV THERAPY-MANAGED CARE/OTHER	430.00	5,433.00	0.00		5,433.00		5,433.00
7750-010	LAB-MEDICARE A	21,922.00	8,308.00	0.00		8,308.00		8,308.00
7760-010	LAB-OTHER	1,504.00	3,467.00	0.00		3,467.00		3,467.00
7761-010	COVID TESTING RESIDENTS	3,508.00	1,485.00	0.00		1,485.00		1,485.00
7762-010	COVID TESTING EMPLOYEES/CONTRAC	253,205.00	146,600.00	0.00		146,600.00		146,600.00
7850-010	AMBULANCE- MEDICARE	12,599.00	6,569.00	0.00		6,569.00		6,569.00
8050-010	X-RAY-MEDICARE A	4,266.00	6,101.00	0.00		6,101.00		6,101.00
8060-010	X-RAY-OTHER	1,228.00	573.00	0.00		573.00		573.00
8120-010	SAL- OCCUPATIONAL THERAPY	69,546.00	79,300.00	0.00		79,300.00		(56,886.00)
8120-013	SAL- OCCUPATIONAL THERAPY	3,580.00	4,441.00	0.00		4,441.00	CAIDJE -)	4,441.00
8120-014	SAL- OCCUPATIONAL THERAPY	3,650.00	1,166.00	0.00		1,166.00		1,166.00
8120-015	SAL- OCCUPATIONAL THERAPY	1,896.00	2,063.00	0.00		2,063.00		2,063.00
8120-017	SAL- OCCUPATIONAL THERAPY	44.00	0.00	0.00		0.00		0.00
8120-018	SAL- OCCUPATIONAL THERAPY	0.00	683.00	0.00		683.00		683.00
8125-010	SAL-COTA	46,390.00	45,930.00	0.00		45,930.00		45,930.00
8125-013	SAL-COTA	2,654.00	2,908.00	0.00		2,908.00		2,908.00
8125-014	SAL-COTA	348.00	1,308.00	0.00		1,308.00		1,308.00
8125-015	SAL-COTA	1,369.00	1,472.00	0.00		1,472.00		1,472.00
8125-018	SAL-COTA	252.00	(44.00)	0.00		(44.00)		(44.00)
8130-010	PURCH SRVC OT- DIRECT	815.00	0.00	0.00		0.00		0.00
8140-010	PURCH SRVC OT-INDIRECT	306.00	0.00	0.00		0.00		0.00
8301-010	SAL-DIRECTOR OF NURSES	100,762.00	52,423.00	0.00		52,423.00		52,423.00
8301-013	SAL-DIRECTOR OF NURSES	8,351.00	4,456.00	0.00		4,456.00		4,456.00
8301-014	SAL-DIRECTOR OF NURSES	1,562.00	0.00	0.00		0.00		0.00
8301-015	SAL-DIRECTOR OF NURSES	2,798.00	1,535.00	0.00		1,535.00		1,535.00
8301-016	SAL-DIRECTOR OF NURSES	13,614.00	2,000.00	0.00		2,000.00		2,000.00
8301-017	SAL-DIRECTOR OF NURSES	6,647.00	2,679.00	0.00		2,679.00		2,679.00
8303-010	SAL-ASST DIRECTOR OF NURSES	9,702.00	24,800.00	0.00		24,800.00		24,800.00
8303-013	SAL-ASST DIRECTOR OF NURSES	675.00	1,686.00	0.00		1,686.00		1,686.00
8303-014	SAL-ASST DIRECTOR OF NURSES	111.00	320.00	0.00		320.00		320.00
8303-015	SAL-ASST DIRECTOR OF NURSES	621.00	1,032.00	0.00		1,032.00		1,032.00
8303-017	SAL-ASST DIRECTOR OF NURSES	(36.00)	2,030.00	0.00		2,030.00		2,030.00
8305-010	SAL-NURSING SUPPORT STAFF	63,414.00	65,214.00	0.00		65,214.00		65,214.00
8305-013	SAL-NURSING SUPPORT STAFF	0.00	2,061.00	0.00		2,061.00		2,061.00
8305-014	SAL-NURSING SUPPORT STAFF	1,866.00	441.00	0.00		441.00		441.00
8305-015	SAL-NURSING SUPPORT STAFF	1,409.00	2,181.00	0.00		2,181.00		2,181.00
8305-017	SAL-NURSING SUPPORT STAFF	6,782.00	16,901.00	0.00		16,901.00		16,901.00
8305-018	SAL-NURSING SUPPORT STAFF	0.00	200.00	0.00		200.00		200.00
8306-013	SAL-MDS/PPS NURSE SALARIES	0.00	9,216.00	0.00		9,216.00		9,216.00
8306-014	SAL-MDS/PPS NURSE SALARIES	0.00	744.00	0.00		744.00		744.00
8306-015	SAL-MDS/PPS NURSE SALARIES	(533.00)	183.00	0.00		183.00		183.00
8306-017	SAL-MDS/PPS NURSE SALARIES	0.00	50.00	0.00		50.00		50.00
8307-010	SAL-MMQ NURSE SALARIES	8,157.00	38,459.00	0.00		38,459.00		38,459.00
8307-013	SAL-MMQ NURSE SALARIES	251.00	2,804.00	0.00		2,804.00		2,804.00
8307-014	SAL-MMQ NURSE SALARIES	0.00	1,683.00	0.00		1,683.00		1,683.00
8307-015	SAL-MMQ NURSE SALARIES	164.00	1,203.00	0.00		1,203.00		1,203.00
8307-017	SAL-MMQ NURSE SALARIES	1,183.00	14,095.00	0.00		14,095.00		14,095.00
8308-010	SAL-NURSE SUPERVISORS:SNF	228,804.00	250,225.00	0.00		250,225.00		250,225.00
8308-011	SAL-NURSE SUPERVISORS:SNF	2,777.00	4,785.00	0.00		4,785.00		4,785.00
8308-012	SAL-NURSE SUPERVISORS:SNF	0.00	589.00	0.00		589.00		589.00
8308-013	SAL-NURSE SUPERVISORS:SNF	13,986.00	17,608.00	0.00		17,608.00		17,608.00
8308-014	SAL-NURSE SUPERVISORS:SNF	3,021.00	7,786.00	0.00		7,786.00		7,786.00
8308-015	SAL-NURSE SUPERVISORS:SNF	6,508.00	7,361.00	0.00		7,361.00		7,361.00
8308-017	SAL-NURSE SUPERVISORS:SNF	23,825.00	40,258.00	0.00		40,258.00		40,258.00
8308-018	SAL-NURSE SUPERVISORS:SNF	3,666.00	2,514.00	0.00		2,514.00		2,514.00
8311-010	SAL-RN-SNF CERT	383,503.00	283,431.00	0.00		283,431.00		283,431.00
8311-011	SAL-RN-SNF CERT	32,574.00	16,100.00	0.00		16,100.00		16,100.00
8311-013	SAL-RN-SNF CERT	19,215.00	16,570.00	0.00		16,570.00		16,570.00
8311-014	SAL-RN-SNF CERT	7,580.00	6,908.00	0.00		6,908.00		6,908.00
8311-015	SAL-RN-SNF CERT	8,110.00	7,812.00	0.00		7,812.00		7,812.00
8311-016	SAL-RN-SNF CERT	0.00	4,125.00	0.00		4,125.00		4,125.00
8311-017	SAL-RN-SNF CERT	31,638.00	23,194.00	0.00		23,194.00		23,194.00
8311-018	SAL-RN-SNF CERT	7,201.00	4,849.00	0.00		4,849.00		4,849.00
8312-010	SAL-LPN-SNF CERT	386,220.00	442,821.00	0.00		442,821.00		442,821.00
8312-011	SAL-LPN-SNF CERT	30,935.00	11,032.00	0.00		11,032.00		11,032.00
8312-013	SAL-LPN-SNF CERT	15,426.00	18,353.00	0.00		18,353.00		18,353.00
8312-014	SAL-LPN-SNF CERT	6,244.00	12,063.00	0.00		12,063.00		12,063.00
8312-015	SAL-LPN-SNF CERT	11,161.00	10,327.00	0.00		10,327.00		10,327.00
8312-017	SAL-LPN-SNF CERT	33,825.00	73,297.00	0.00		73,297.00		73,297.00
8312-018	SAL-LPN-SNF CERT	4,025.00	16,413.00	0.00		16,413.00		16,413.00
8313-010	SAL-CERT AIDES SNF CERT	712,188.00	835,081.00	0.00		835,081.00		835,081.00
8313-011	SAL-CERT AIDES SNF CERT	52,959.00	106,087.00	0.00		106,087.00		106,087.00
8313-013	SAL-CERT AIDES SNF CERT	23,661.00	32,402.00	0.00		32,402.00		32,402.00
8313-014	SAL-CERT AIDES SNF CERT	14,718.00	16,258.00	0.00		16,258.00		16,258.00
8313-015	SAL-CERT AIDES SNF CERT	27,269.00	31,108.00	0.00		31,108.00		31,108.00
8313-016	SAL-CERT AIDES SNF CERT	0.00	1,250.00	0.00		1,250.00		1,250.00
8313-017	SAL-CERT AIDES SNF CERT	78,510.00	97,565.00	0.00		97,565.00		97,565.00
8313-018	SAL-CERT AIDES SNF CERT	26,814.00	12,938.00	0.00		12,938.00		12,938.00
8317-010	SAL-UNIT SECRETARY	115,749.00	143,860.00	0.00		143,860.00		143,860.00
8317-011	SAL-UNIT SECRETARY	5,254.00	2,852.00	0.00		2,852.00		2,852.00
8317-013	SAL-UNIT SECRETARY	4,181.00	4,529.00	0.00		4,529.00		4,529.00
8317-014	SAL-UNIT SECRETARY	883.00	2,597.00	0.00		2,597.00		2,597.00
8317-017	SAL-UNIT SECRETARY	6,295.00	8,380.00	0.00		8,380.00		8,380.00
8317-018	SAL-UNIT SECRETARY	17,084.00	6,127.00	0.00		6,127.00		6,127.00
8318-010	SAL-SCHEDULER	26,588.00	27,308.00	0.00		27,308.00		27,308.00
8318-011	SAL-SCHEDULER	2,998.00	2,855.00	0.00		2,855.00		2,855.00
8318-013	SAL-SCHEDULER	1,491.00	2,019.00	0.00		2,019.00		2,019.00
8318-014	SAL-SCHEDULER	537.00	730.00	0.00		730.00		730.00
8318-015	SAL-SCHEDULER	811.00	860.00	0.00		860.00		860.00
8318-017	SAL-SCHEDULER	2,345.00	2,874.00	0.00		2,874.00		2,874.00
8319-010	SAL-MEDICAL RECORDS	18,078.00	19,708.00	0.00		19,708.00		19,708.00

Client: **A367700 - Baldwinville Skilled Nursing and Rehabilitation Center**
Engagement: **MDMC 2022 - Baldwinville Nursing Home**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Worksheet: **T:01 - MCD TB Report**

Account	Description	FS PP-1	IMPORT	JE Ref #	AJE	FS CP	JE Ref # IDJE	CAID CP
		12/31/2021	12/31/2022			12/31/2022		12/31/2022
8319-011	SAL-MEDICAL RECORDS	2,500.00	1,718.00		0.00	1,718.00		1,718.00
8319-013	SAL-MEDICAL RECORDS	3,751.00	4,357.00		0.00	4,357.00		4,357.00
8319-014	SAL-MEDICAL RECORDS	21.00	730.00		0.00	730.00		730.00
8319-015	SAL-MEDICAL RECORDS	547.00	602.00		0.00	602.00		602.00
8320-010	SAL-CENTRAL SUPPLY	18,078.00	18,847.00		0.00	18,847.00		18,847.00
8320-011	SAL-CENTRAL SUPPLY	2,500.00	1,718.00		0.00	1,718.00		1,718.00
8320-014	SAL-CENTRAL SUPPLY	21.00	0.00		0.00	0.00		0.00
8320-015	SAL-CENTRAL SUPPLY	547.00	602.00		0.00	602.00		602.00
8430-010	NURSING ADMIN INTERCOMPANY	0.00	2,846.00		0.00	2,846.00		2,846.00
8435-010	MDS/MMQ INTERCOMPANY	11,759.00	33,065.00		0.00	33,065.00		33,065.00
8437-010	SUPPLEMENTS	8,025.00	7,241.00		0.00	7,241.00		7,241.00
8438-010	NURSING SUPPLIES	179,470.00	143,700.00		0.00	143,700.00		143,700.00
8441-010	MEDICAL EQUIPMENT RENTAL	5,158.00	6,371.00		0.00	6,371.00		6,371.00
8449-010	PURCH SERV-DNS:SNF CERT	0.00	9,688.00		0.00	9,688.00		9,688.00
8452-010	PURCH SERV-LPN:SNF CERT	130,977.00	322,552.00		0.00	322,552.00		324,101.00
8454-010	PURCHASE SERV-AIDES:SNF	52,342.00	42,538.00		0.00	42,538.00	CAIDJE -	42,750.00
9608-010	BAD DEBTS-OTHER:SNF CERTIFIED	55,920.00	3,340.00		0.00	3,340.00	CAIDJE -	3,340.00
9710-010	INTEREST- MORTGAGE	137,898.00	133,723.00		0.00	133,723.00		133,723.00
9715-010	MORTGAGE INSURANCE PREMIUM	27,052.00	26,374.00		0.00	26,374.00		26,374.00
9820-010	DEPREC-LAND IMPROVEMENTS	6,558.00	6,558.00		0.00	6,558.00		6,558.00
9821-010	DEPREC-BUILDING	116,007.00	116,007.00		0.00	116,007.00		116,007.00
9823-010	DEPREC-BUILDING IMPROVEMENTS	67,001.00	73,920.00		0.00	73,920.00		73,920.00
9824-010	DEPREC-OTHER IMPROVEMENTS	32,728.00	36,376.00		0.00	36,376.00		36,376.00
9827-010	DEPREC-FURNITURE & EQUIP	19,152.00	22,610.00		0.00	22,610.00		22,610.00
9828-010	DEPREC SOFTWARE	955.00	0.00		0.00	0.00		0.00
9829-010	DEPREC COMPUTER EQUIPMENT	10,725.00	6,302.00		0.00	6,302.00		6,302.00
9845-010	AMORT-FINANCE FEES	7,836.00	7,668.00		0.00	7,668.00		7,668.00
9848-010	EQUITY TRANSFER	500,000.00	300,000.00		0.00	300,000.00		300,000.00
9920-010	STATE ASSESSMENT	566,311.00	577,790.00		0.00	577,790.00		577,790.00
Subtotal : None		447,044.00	277,289.12		0.00	277,289.12	-	277,289.12
Total [PL] Profit & Loss		447,044.00	277,289.12		0.00	277,289.12	=	277,289.12
Sum of Account Groups		0.00	0.00		0.00	0.00		0.00
Net (Income) Loss		0.00	0.00		0.00	0.00		0.00

Tickmarks

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Client: **A367700 - Baldwinville Skilled Nursing and Rehabilitation Center**
Engagement: **MDMC 2022 - Baldwinville Nursing Home**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - SNF Groupings Report**

Account	Description	CAID CP 12/31/2022	CARE PP-1 12/31/2021
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
1102-010	PETTY CASH	500.00	500.00
1104-010	CASH-BALDWINVILLE-CITIZENS	209,129.00	838,171.00
1122-010	CASH-INVESTMENTS	42,827.00	46,140.00
1130-010	CASH-RESIDENT COUNCIL	0.00	4.00
Subtotal : None		252,456.00	884,815.00
Total [S6L1.1C1]	Cash and Cash Equivalents	252,456.00	884,815.00
Group : [S6L1.4C1]	Other Cash & Equivalents		
Subgroup : None			
1150-000	Cash held in Investments	26,436.00	26,583.00
1751-010	HUD MIP ESCROW	2,808.00	2,834.00
1752-010	HUD INSURANCE ESCROW	74,788.00	41,307.00
1758-010	HUD CAPITAL REPL RESERVE	119,598.00	89,467.00
Subtotal : None		223,630.00	160,191.00
Total [S6L1.4C1]	Other Cash & Equivalents	223,630.00	160,191.00
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C A/ R Self-Pay Patients (Private)]			
1300-010	ACCTS REC-PRIVATE-SNF	101,754.00	33,309.00
Subtotal [S6L1.5C1A]A/ R Self-Pay Patients (Private)		101,754.00	33,309.00
Subgroup : [S6L1.5C A/R Managed Care Patients (Private)]			
1308-010	ACCTS REC-MANAGED CARE/HMO-SNF	101,729.00	78,523.00
Subtotal [S6L1.5C1B]A/R Managed Care Patients (Private)		101,729.00	78,523.00
Subgroup : [S6L1.5C A/r Medicare Non Managed Care]			
1304-010	ACCTS REC-MEDICARE A-SNF	140,926.00	117,251.00
1305-010	ACCTS REC-MEDICARE B-SNF	7,243.00	11,124.00
Subtotal [S6L1.5C1D]A/r Medicare Non Managed Care		148,169.00	128,375.00
Subgroup : [S6L1.5C A/R Mass Medicaid Non Managed Care]			
1302-010	ACCTS REC-MEDICAID-SNF	561,435.00	559,970.00
Subtotal [S6L1.5C1F]A/R Mass Medicaid Non Managed Care		561,435.00	559,970.00
Total [S6L1.5C1]	Payer Accounts Receivable	913,087.00	800,177.00
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
1329-010	BAD DEBT RESERVE	(36,553.00)	(54,253.00)
Subtotal : None		(36,553.00)	(54,253.00)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(36,553.00)	(54,253.00)
Group : [S6L1.8C1]	Receivable from Affiliates/Related Parties		
Subgroup : None			
1723-010	DUE TO/FROM MARIE ESTHER	0.00	(974.00)
1724-010	DUE FROM AFFILIATE - OTHER	300.00	0.00
1728-010	DUE TO/FROM BRAINTREE	0.00	(1,936.00)
1731-010	DUE TO/FROM MARINA BAY	0.00	(200.00)
Subtotal : None		300.00	(3,110.00)
Total [S6L1.8C1]	Receivable from Affiliates/Related Parties	300.00	(3,110.00)
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
1530-010	PREPAID INSURANCE	36,615.00	64,577.00
Subtotal : None		36,615.00	64,577.00
Total [S6L1.13C1]	Prepaid Insurance	36,615.00	64,577.00
Group : [S6L1.15C1]	Other Prepaid Expenses		
Subgroup : None			
1580-010	PREPAID EXPENSES-OTHER	10,272.00	5,579.00
Subtotal : None		10,272.00	5,579.00
Total [S6L1.15C1]	Other Prepaid Expenses	10,272.00	5,579.00
Group : [S6L1.17C1]	Other Current Assets		
Subgroup : None			
1228-010	HUD RESIDUAL RECEIPTS	229,966.00	229,701.00
1346-010	EXCHANGE	7,036.00	10,969.00
1719-010	DEPOSITS-OTHER	760.00	760.00
Subtotal : None		237,762.00	241,430.00
Total [S6L1.17C1]	Other Current Assets	237,762.00	241,430.00
Group : [S6L2.1C1]	Land		

Subgroup : None					
1902-010	LAND	23,818.00	23,818.00		
Subtotal : None		23,818.00	23,818.00		
Total [S6L2.1C1]	Land	23,818.00	23,818.00		
Group : [S6L2.2C1] Building					
Subgroup : [S6L2.2C Building Costs					
1912-010	BUILDING	6,108,683.00	6,108,683.00		
Subtotal [S6L2.2C1A] Building Costs		6,108,683.00	6,108,683.00		
Subgroup : [S6L2.2C A/D Building					
1919-010	ACCUM DEPREC-BUILDING	(3,206,602.00)	(3,090,594.00)	(116,008.00)	
Subtotal [S6L2.2C1B] A/D Building		(3,206,602.00)	(3,090,594.00)		
Total [S6L2.2C1]	Building	2,902,081.00	3,018,089.00		
Group : [S6L2.3C1] Improvements - Cost					
Subgroup : [S6L2.3C Building Improvements					
1922-010	BUILDING IMPROVEMENTS	1,773,250.00	1,760,818.00		
Subtotal [S6L2.3C1A] Building Improvements		1,773,250.00	1,760,818.00		
Subgroup : [S6L2.3C Leasehold Improvements					
1905-010	LAND IMPROVEMENTS	131,170.00	131,170.00		
Subtotal [S6L2.3C1B] Leasehold Improvements		131,170.00	131,170.00		
Subgroup : [S6L2.3C Other Improvements					
1935-010	OTHER IMPROVEMENTS	390,055.00	350,041.00		
Subtotal [S6L2.3C1C] Other Improvements		390,055.00	350,041.00	#REF!	#REF!
Subgroup : [S6L2.3C A/D Building Improvements					
1929-010	ACCUM DEPR-BUILD IMPROVEMENTS	(787,061.00)	(713,142.00)		
Subtotal [S6L2.3C1D] A/D Building Improvements		(787,061.00)	(713,142.00)		
Subgroup : [S6L2.3C A/D Leasehold Improvements					
1909-010	ACCUM DEPREC-LAND IMPROVEMENTS	(53,392.00)	(46,833.00)		
Subtotal [S6L2.3C1E] A/D Leasehold Improvements		(53,392.00)	(46,833.00)		
Subgroup : [S6L2.3C A/D Other Improvements					
1936-010	ACCUM DEPREC-OTHER IMPROVEMENT	(159,397.00)	(123,021.00)		
Subtotal [S6L2.3C1F] A/D Other Improvements		(159,397.00)	(123,021.00)	#REF!	#REF!
Total [S6L2.3C1]	Improvements - Cost	1,294,625.00	1,359,033.00		
Group : [S6L2.4C1] Equipment					
Subgroup : [S6L2.4C Equipment Cost					
1952-010	FURNITURE & EQUIPMENT	1,007,002.00	978,244.00		
1972-010	COMPUTER EQUIPMENT	150,485.00	131,777.00		
Subtotal [S6L2.4C1A] Equipment Cost		1,157,487.00	1,110,021.00	47,466.00	
Subgroup : [S6L2.4C A/D Equipment					
1959-010	ACCUM DEPREC-FURN & EQUIPMENT	(939,566.00)	(916,953.00)		
1979-010	ACCUM DEPREC-COMPUTER EQUIPMEN	(131,594.00)	(125,292.00)		
Subtotal [S6L2.4C1b] A/D Equipment		(1,071,160.00)	(1,042,245.00)	(28,915.00)	
Total [S6L2.4C1]	Equipment	86,327.00	67,776.00		
Group : [S6L2.5C1] Software/Limited Life Assets					
Subgroup : [S6L2.5C Software Cost					
1982-010	SOFTWARE	35,756.00	35,756.00		
Subtotal [S6L2.5C1A] Software Cost		35,756.00	35,756.00		
Subgroup : [S6L2.5C A/D Software					
1989-010	ACCUM AMORT-SOFTWARE	(35,756.00)	(35,756.00)		
Subtotal [S6L2.5C1B] A/D Software		(35,756.00)	(35,756.00)	0.00	
Total [S6L2.5C1]	Software/Limited Life Assets	0.00	0.00		
Group : [S6L3.3C1] Other Deferred Charges and Non Current Assets					
Subgroup : [S6L3.3C Utility Deposits					
1712-010	DEPOSITS-UTILITIES	529.00	529.00		
Subtotal [S6L3.3C1D] Utility Deposits		529.00	529.00		
Total [S6L3.3C1]	Other Deferred Charges and Non Current As	529.00	529.00		
Group : [S6L3.5C1] Mortgage Acquisition Costs					
Subgroup : None					
1740-010	DEFERRED FINANCE FEES	180,053.00	180,053.00		
Subtotal : None		180,053.00	180,053.00		
Total [S6L3.5C1]	Mortgage Acquisition Costs	180,053.00	180,053.00		
Group : [S6L3.6C1] Accum Amort of Mortgage Acquisition Costs					
Subgroup : None					

1743-010	ACCUM AMORT FINANCE FEES	(66,447.00)	(58,778.00)
Subtotal : None		(66,447.00)	(58,778.00)
Total [S6L3.6C1]	Accum Amort of Mortgage Acquisition Costs	(66,447.00)	(58,778.00)

Group : [S6L5.1C1] Trade Payable

Subgroup : None			
2102-010	ACCOUNTS PAYABLE-TRADE	(418,013.00)	(368,510.00)
Subtotal : None		(418,013.00)	(368,510.00)
Total [S6L5.1C1]	Trade Payable	(418,013.00)	(368,510.00)

Group : [S6L5.2C1] Accrued Expenses

Subgroup : None			
2170-010	ACCRUED EXPENSES-OPERATING	(170,910.00)	(183,361.00)
Subtotal : None		(170,910.00)	(183,361.00)
Total [S6L5.2C1]	Accrued Expenses	(170,910.00)	(183,361.00)

Group : [S6L5.3C1] Due to Insurance Payers

Subgroup : [S6L5.3C] Due Medicare Actual			
2744-010	DUE TO MEDICAID	0.00	62,880.00
Subtotal [S6L5.3C1D] Due Medicare Actual		0.00	62,880.00
Total [S6L5.3C1]	Due to Insurance Payers	0.00	62,880.00

Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities

Subgroup : [S6L5.7C] Accrued Salaries			
2550-010	ACCRUED PAYROLL	(91,459.00)	(51,451.00)
2564-010	ACCD BONUS	(12,632.00)	(14,796.00)
2565-010	ACCD VACATION	(104,715.00)	(110,995.00)
Subtotal [S6L5.7C1A] Accrued Salaries		(208,806.00)	(177,242.00)

Subgroup : [S6L5.7C] Accrued Payroll Taxes Withheld

2514-010	W/H FEDERAL INCOME TAXES	0.00	(6,842.00)
2516-010	W/H FICA TAXES	0.00	(4,234.00)
2517-010	W/H MEDICARE TAXES	0.00	(1,004.00)
2526-010	W/H STATE INC TAX - MA	0.00	(3,289.00)
Subtotal [S6L5.7C1B] Accrued Payroll Taxes Withheld		0.00	(15,369.00)

Subgroup : [S6L5.7C] Accrued Payroll Taxes Payable

2560-010	ACCRUED FICA TAXES	(8,011.00)	(8,491.00)
Subtotal [S6L5.7C1C] Accrued Payroll Taxes Payable		(8,011.00)	(8,491.00)

Subgroup : [S6L5.7C] Other Payroll Liabilities

2536-010	W/H GARNISHMENTS	0.00	(83.00)
2538-010	FAMILY MEDICAL LEAVE TAX	(3,686.00)	0.00
2540-010	LIFE INSURANCE WITHHELD	(2,100.00)	0.00
2568-010	ACCD PENSION/401(K)	0.00	1,262.00
Subtotal [S6L5.7C1D] Other Payroll Liabilities		(5,786.00)	1,179.00

Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	(222,603.00)	(199,923.00)
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Group : [S6L5.10C1] Other Current Liabilities

Subgroup : None			
2165-010	UNEARNED INCOME	(8,710.00)	(215,923.00)
2745-010	MEDICARE ADVANCE PAYMENTS	0.00	(186,536.00)
Subtotal : None		(8,710.00)	(402,459.00)
Total [S6L5.10C1]	Other Current Liabilities	(8,710.00)	(402,459.00)

Group : [S6L6.1C1] Mortgage Payable

Subgroup : None			
2306-010	MORTGAGE - S/T	(100,949.00)	(97,677.00)
2910-010	MORTGAGE- L/T	(3,906,235.00)	(4,007,184.00)
Subtotal : None		(4,007,184.00)	(4,104,861.00)
Total [S6L6.1C1]	Mortgage Payable	(4,007,184.00)	(4,104,861.00)

97,677.00

Group : [S6L6.2C1] Due to Related Parties, Subsidiaries & Affiliates

Subgroup : None			
1732-010	DUE TO/FROM ROSEWOOD	(33,065.00)	(11,759.00)
Subtotal : None		(33,065.00)	(11,759.00)
Total [S6L6.2C1]	Due to Related Parties, Subsidiaries & Affiliates	(33,065.00)	(11,759.00)

Group : [S6L8A.1C1] Net Assets Without Donor Restrictions

Subgroup : None			
3251-010	UNRESTRICTED NET ASSETS	(7,521,901.00)	(7,194,275.00)
3251-011	UNRESTRICTED NET ASSETS	916,773.00	767,221.00
3251-012	UNRESTRICTED NET ASSETS	987,975.00	987,975.00
3251-013	UNRESTRICTED NET ASSETS	1,283,253.00	1,116,102.00
3251-014	UNRESTRICTED NET ASSETS	507,925.00	444,310.00
3251-015	UNRESTRICTED NET ASSETS	781,414.00	685,174.00
3251-016	UNRESTRICTED NET ASSETS	136,740.00	106,936.00
3251-017	UNRESTRICTED NET ASSETS	926,322.00	724,491.00
3251-018	UNRESTRICTED NET ASSETS	572,289.00	502,630.00
Subtotal : None		(1,409,210.00)	(1,859,436.00)

Total [S6L8A.1C1]	Net Assets Without Donor Restrictions	(1,409,210.00)	(1,859,436.00)	1861878	452,668.00
Group : [S6L8A.1C2]	Net Assets With Donor Restrictions				
Subgroup : None					
3500-CLA	CHANGE IN NET ASSETS WITH DONOR RES	6,573.88	(1,011.00)		
3510-010	TEMP RESTRICTED NET ASSETS	(72,723.00)	(68,530.00)		
Subtotal : None		(66,149.12)	(69,541.00)		
Total [S6L8A.1C2]	Net Assets With Donor Restrictions	(66,149.12)	(69,541.00)	66088	(61.12)
Group : [S2L1.1C1]	Private Pay				
Subgroup : None					
4000-010	PRIVATE ROOM & BOARD:SNF	(883,889.00)	(808,935.00)		
Subtotal : None		(883,889.00)	(808,935.00)		
Total [S2L1.1C1]	Private Pay	(883,889.00)	(808,935.00)		
Group : [S2L1.4C1]	Medicare-Fee-For-Service				
Subgroup : None					
4100-010	MEDICARE A R & B:SNF	(1,404,205.00)	(967,930.00)		
Subtotal : None		(1,404,205.00)	(967,930.00)		
Total [S2L1.4C1]	Medicare-Fee-For-Service	(1,404,205.00)	(967,930.00)		
Group : [S2L1.5C1]	Medicare Managed Care (Part C)				
Subgroup : None					
4130-010	OTHER ROOM & BOARD:SNF	(1,578,571.00)	(2,219,630.00)		
4138-010	ROOM & BOARD ALLOW:SNF	1,051,877.00	965,492.00		
Subtotal : None		(526,694.00)	(1,254,138.00)		
Total [S2L1.5C1]	Medicare Managed Care (Part C)	(526,694.00)	(1,254,138.00)	(176,344.00)	
Group : [S2L1.6C1]	MassHealth Fee-for-Service				
Subgroup : None					
4050-010	MEDICAID ROOM & BOARD:SNF	(5,306,431.00)	(7,391,555.00)		
4058-010	ROOM & BOARD ALLOW:SNF	3,190,778.00	3,371,714.00		
Subtotal : None		(2,115,653.00)	(4,019,841.00)		
Total [S2L1.6C1]	MassHealth Fee-for-Service	(2,115,653.00)	(4,019,841.00)		
Group : [S2L1.8C1]	Senior Care Options				
Subgroup : None					
4001-010	RM & BOARD SCO / PACE	(1,380,083.00)	0.00		
Subtotal : None		(1,380,083.00)	0.00		
Total [S2L1.8C1]	Senior Care Options	(1,380,083.00)	0.00		
Group : [S2L1.12C1]	Medicaid Patient Paid Amount				
Subgroup : None					
4050-011	MCD RESOURCE	(837,848.00)	0.00		
Subtotal : None		(837,848.00)	0.00		
Total [S2L1.12C1]	Medicaid Patient Paid Amount	(837,848.00)	0.00		
Group : [S2L1.15C1]	Other Payer Revenue				
Subgroup : None					
4130-xxx	Rm & Board Hospice	(847,603.00)	0.00		
Subtotal : None		(847,603.00)	0.00		
Total [S2L1.15C1]	Other Payer Revenue	(847,603.00)	0.00		
Group : [S2L1.1C2]	Ancillary-Private Pay				
Subgroup : None					
4025-010	ANCILLARY ALLOW:PRIV SNF	0.00	(1,093.00)		
Subtotal : None		0.00	(1,093.00)		
Total [S2L1.1C2]	Ancillary-Private Pay	0.00	(1,093.00)		
Group : [S2L1.4C2]	Ancillary-Medicare Fee-for-Service				
Subgroup : None					
4111-010	PHYSICAL THERAPY:MC A SNF	(199,830.00)	(156,375.00)		
4112-010	SPEECH THERAPY:MC A SNF	(45,580.00)	(52,350.00)		
4113-010	DRUGS & PHARMACY:MC A SNF	(77,458.00)	(65,583.00)		
4115-010	LABORATORY:MC A SNF	(41,656.00)	(140,577.00)		
4117-010	X-RAY:MC A SNF	(18,562.00)	(10,484.00)		
4118-010	OCCUP THERAPY:MC A SNF	(220,450.00)	(156,980.00)		
4125-010	CONTRACT ALLOW:MC A SNF	603,536.00	582,349.00		
4161-010	PHYSICAL THERAPY:MC B	(153,905.00)	(197,855.00)		
4162-010	SPEECH THERAPY:MC B	(122,680.00)	(149,000.00)		
4163-010	DRUGS & PHARMACY:MC B	(17,551.00)	(12,821.00)		
4165-010	LABORATORY:MC B	(2,600.00)	(1,200.00)		
4168-010	OCCUPATIONAL THERAPY:MC B	(93,865.00)	(178,990.00)		
4174-010	OTHER-MEDICARE PART B	0.00	(4,986.00)		
4175-010	ANCILLARY ALLOWANCE:MC B	303,936.00	230,342.00		
Subtotal : None		(86,665.00)	(314,510.00)		
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(86,665.00)	(314,510.00)		
Group : [S2L1.5C2]	Ancillary-Medicare Managed Care (Part C)				
Subgroup : None					
4140-010	OXYGEN:OTH SNF	(10,760.00)	0.00		
4141-010	PHYSICAL THERAPY:OTH SNF	(99,905.00)	(67,460.00)		

4142-010	SPEECH THERAPY:OTH SNF	(19,640.00)	(21,900.00)
4143-010	DRUGS & PHARMACY:OTH SNF	(42,777.00)	(26,406.00)
4145-010	LABORATORY:OTH SNF	(16,039.00)	(6,253.00)
4147-010	X-RAY:OTH SNF	(825.00)	(1,137.00)
4148-010	OCCUP THERAPY:OTH SNF	(113,630.00)	(80,900.00)
4155-010	ANCILLARY ALLOW:OTH SNF	171,571.00	195,389.00
4375-010	ANCILLARY ALLOWANCE:MD ICF	3,946.00	0.00
Subtotal : None		(128,059.00)	(8,667.00)
Total [S2L1.5C2]	Ancillary-Medicare Managed Care (Part C)	(128,059.00)	(8,667.00)

Group : [S2L1.6C2]	Ancillary-MassHealth Fee-for-Service		
Subgroup : None			
4061-010	PHYSICAL THERAPY:MD SNF	0.00	(5,250.00)
4062-010	SPEECH THERAPY:MD SNF	0.00	(9,000.00)
4068-010	OCCUPATIONAL THER:MD SNF	0.00	(1,620.00)
4075-010	ANCILLARY ALLOWNCE:MD SNF	0.00	15,870.00
Subtotal : None		0.00	0.00
Total [S2L1.6C2]	Ancillary-MassHealth Fee-for-Service	0.00	0.00

Group : [S2L3.2C1]	Endowment & Other Non Recoverable Revenue		
Subgroup : None			
4845-CLA	Restricted Investment Income	(3,113.88)	(3,182.00)
4883-010	STATE STIMULUS INCOME	(347,229.00)	0.00
4884-010	FEDERAL STIMULUS INCOME	(215,922.67)	(98,059.00)
4885-010	PPP LOAN FORGIVENESS INCOME	0.00	(879,400.00)
4886-010	GRANT AND FUNDRAISING INCOME	(22,723.00)	0.00
4887-010	OTHER INCOME - COVID TEST	(256,380.00)	(307,171.00)
Subtotal : None		(845,368.55)	(1,287,812.00)
Total [S2L3.2C1]	Endowment & Other Non Recoverable Revenue	(845,368.55)	(1,287,812.00)

Group : [S2L3.7C1]	Interest Income		
Subgroup : None			
4845-010	INTEREST INCOME	(385.12)	(886.00)
Subtotal : None		(385.12)	(886.00)
Total [S2L3.7C1]	Interest Income	(385.12)	(886.00)

Group : [S2L3.9C1]	Administrative & General Recoverable Income		
Subgroup : None			
4888-010	MISCELLANEOUS INCOME	(5,050.21)	(21,787.00)
4888-014	MISCELLANEOUS INCOME	(1,834.00)	0.00
Subtotal : None		(6,884.21)	(21,787.00)
Total [S2L3.9C1]	Administrative & General Recoverable Income	(6,884.21)	(21,787.00)

Group : [S2L3.11C1]	Variable Recoverable Income		
Subgroup : None			
4685-010	REVENUE MEDICAL RECORDS	0.00	(52.00)
Subtotal : None		0.00	(52.00)
Total [S2L3.11C1]	Variable Recoverable Income	0.00	(52.00)

Group : [SOBREL2.4] Outpatient Services Revenue			
Subgroup : None			
4311-010	OUTPATIENT PT REV	(9,874.00)	0.00
4318-010	OUTPATIENT ST REV	(1,495.00)	0.00
Subtotal : None		(11,369.00)	0.00
Total [SOBREL2.4C1] Outpatient Services Revenue		(11,369.00)	0.00

Group : [S3L1.1C1]	Director of Nurses Salary		
Subgroup : None			
8301-010	SAL-DIRECTOR OF NURSES	52,423.00	100,762.00
8301-013	SAL-DIRECTOR OF NURSES	4,456.00	8,351.00
8301-014	SAL-DIRECTOR OF NURSES	0.00	1,562.00
8301-015	SAL-DIRECTOR OF NURSES	1,535.00	2,798.00
8301-016	SAL-DIRECTOR OF NURSES	2,000.00	13,614.00
8301-017	SAL-DIRECTOR OF NURSES	2,679.00	6,647.00
Subtotal : None		63,093.00	133,734.00
Total [S3L1.1C1]	Director of Nurses Salary	63,093.00	133,734.00

Group : [S3L1.5C1]	Director of Nurses Purchased Service Tempory Agency Staff		
Subgroup : None			
8449-010	PURCH SERV-DNS:SNF CERT	9,688.00	0.00
Subtotal : None		9,688.00	0.00
Total [S3L1.5C1]	Director of Nurses Purchased Service Temp	9,688.00	0.00

Group : [S3L1.7C1]	Registered Nurses Salaries		
Subgroup : None			
8303-010	SAL-ASST DIRECTOR OF NURSES	24,800.00	9,702.00
8303-013	SAL-ASST DIRECTOR OF NURSES	1,686.00	675.00
8303-014	SAL-ASST DIRECTOR OF NURSES	320.00	111.00
8303-015	SAL-ASST DIRECTOR OF NURSES	1,032.00	621.00
8303-017	SAL-ASST DIRECTOR OF NURSES	2,030.00	(36.00)
8308-010	SAL-NURSE SUPERVISORS:SNF	250,225.00	228,804.00
8308-011	SAL-NURSE SUPERVISORS:SNF	4,785.00	2,777.00

8308-012	SAL-NURSE SUPERVISORS:SNF	589.00	0.00
8308-013	SAL-NURSE SUPERVISORS:SNF	17,608.00	13,986.00
8308-014	SAL-NURSE SUPERVISORS:SNF	7,786.00	3,021.00
8308-015	SAL-NURSE SUPERVISORS:SNF	7,361.00	6,508.00
8308-017	SAL-NURSE SUPERVISORS:SNF	40,258.00	23,825.00
8308-018	SAL-NURSE SUPERVISORS:SNF	2,514.00	3,666.00
8311-010	SAL-RN:SNF CERT	283,431.00	383,503.00
8311-011	SAL-RN:SNF CERT	16,100.00	32,574.00
8311-013	SAL-RN:SNF CERT	16,570.00	19,215.00
8311-014	SAL-RN:SNF CERT	6,908.00	7,580.00
8311-015	SAL-RN:SNF CERT	7,812.00	8,110.00
8311-016	SAL-RN:SNF CERT	4,125.00	0.00
8311-017	SAL-RN:SNF CERT	23,194.00	31,638.00
8311-018	SAL-RN:SNF CERT	4,849.00	7,201.00
8430-010	NURSING ADMIN INTERCOMPANY	2,846.00	0.00
Subtotal : None		726,829.00	783,481.00
Total [S3L1.7C1] Registered Nurses Salaries		726,829.00	783,481.00

Group : [S3L1.12C1] Licensed Practical Nurses Salary			
Subgroup : None			
8312-010	SAL-LPN:SNF CERT	442,821.00	386,220.00
8312-011	SAL-LPN:SNF CERT	11,032.00	30,935.00
8312-013	SAL-LPN:SNF CERT	18,353.00	15,426.00
8312-014	SAL-LPN:SNF CERT	12,063.00	6,244.00
8312-015	SAL-LPN:SNF CERT	10,327.00	11,161.00
8312-017	SAL-LPN:SNF CERT	73,297.00	33,825.00
8312-018	SAL-LPN:SNF CERT	16,413.00	4,025.00
Subtotal : None		584,306.00	487,836.00
Total [S3L1.12C1] Licensed Practical Nurses Salary		584,306.00	487,836.00

Group : [S3L1.16C1] Licensed Practical Nurses Purchased Service Tempory Agency Staff			
Subgroup : None			
8452-010	PURCH SERV-LPN:SNF CERT	324,101.00	130,977.00
Subtotal : None		324,101.00	130,977.00
Total [S3L1.16C1] Licensed Practical Nurses Purchased Service		324,101.00	130,977.00

324101 0.00

Group : [S3L1.17C1] Certified Nurses Aides Salaries			
Subgroup : None			
8305-010	SAL-NURSING SUPPORT STAFF	65,214.00	63,414.00
8305-013	SAL-NURSING SUPPORT STAFF	2,061.00	0.00
8305-014	SAL-NURSING SUPPORT STAFF	441.00	1,866.00
8305-015	SAL-NURSING SUPPORT STAFF	2,181.00	1,409.00
8305-017	SAL-NURSING SUPPORT STAFF	16,901.00	6,782.00
8305-018	SAL-NURSING SUPPORT STAFF	200.00	0.00
8313-010	SAL-CERT AIDES SNF CERT	835,081.00	712,188.00
8313-011	SAL-CERT AIDES SNF CERT	106,087.00	52,959.00
8313-013	SAL-CERT AIDES SNF CERT	32,402.00	23,661.00
8313-014	SAL-CERT AIDES SNF CERT	16,258.00	14,718.00
8313-015	SAL-CERT AIDES SNF CERT	31,108.00	27,269.00
8313-016	SAL-CERT AIDES SNF CERT	1,250.00	0.00
8313-017	SAL-CERT AIDES SNF CERT	97,565.00	78,510.00
8313-018	SAL-CERT AIDES SNF CERT	12,938.00	26,814.00
8317-010	SAL-UNIT SECRETARY	143,860.00	115,749.00
8317-011	SAL-UNIT SECRETARY	2,852.00	5,254.00
8317-014	SAL-UNIT SECRETARY	2,597.00	883.00
8317-017	SAL-UNIT SECRETARY	8,380.00	6,295.00
8317-018	SAL-UNIT SECRETARY	6,127.00	17,084.00
Subtotal : None		1,383,503.00	1,154,855.00
Total [S3L1.17C1] Certified Nurses Aides Salaries		1,383,503.00	1,154,855.00

8452-010 1549
8454-010 212

Group : [S3L1.21C1] Certified Nurses Aides Purchased Service Tempory Agency Staff			
Subgroup : None			
8454-010	PURCHASE SERV-AIDES:SNF	42,750.00	52,342.00
Subtotal : None		42,750.00	52,342.00
Total [S3L1.21C1] Certified Nurses Aides Purchased Service Te		42,750.00	52,342.00

42750 0.00

Group : [S3L2.1C1] Administration Salaries			
Subgroup : [S3L2.1C Administrator Salaries			
5101-010	SAL-ADMINISTRATOR	110,103.00	124,574.00
5101-013	SAL-ADMINISTRATOR	7,619.00	10,821.00
5101-014	SAL-ADMINISTRATOR	790.00	971.00
5101-015	SAL-ADMINISTRATOR	3,351.00	3,578.00
5101-016	SAL-ADMINISTRATOR	10,836.00	19,000.00
5101-017	SAL-ADMINISTRATOR	3,049.00	0.00
Subtotal [S3L2.1C1A] Administrator Salaries		135,748.00	158,944.00
Total [S3L2.1C1] Administration Salaries		135,748.00	158,944.00

Group : [S3L2.7C1] Clerical Staff Salaries			
Subgroup : None			
5115-010	SAL-OFFICE/CLERICAL	156,683.00	152,025.00
5115-011	SAL-OFFICE/CLERICAL	1,578.00	1,860.00

5115-013	SAL-OFFICE/CLERICAL	10,868.00	9,944.00
5115-014	SAL-OFFICE/CLERICAL	3,017.00	1,429.00
5115-015	SAL-OFFICE/CLERICAL	4,137.00	3,903.00
5115-017	SAL-OFFICE/CLERICAL	1,887.00	0.00
5115-018	SAL-OFFICE/CLERICAL	632.00	929.00
8318-010	SAL-SCHEDULER	27,308.00	26,588.00
8318-011	SAL-SCHEDULER	2,855.00	2,998.00
8318-013	SAL-SCHEDULER	2,019.00	1,491.00
8318-014	SAL-SCHEDULER	730.00	537.00
8318-015	SAL-SCHEDULER	860.00	811.00
8318-017	SAL-SCHEDULER	2,874.00	2,345.00
Subtotal : None		215,448.00	204,860.00
Total [S3L2.7C1] Clerical Staff Salaries		215,448.00	204,860.00

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

Subgroup : None			
5146-010	PAYROLL PROCESSING FEES	14,104.00	13,858.00
5148-010	DATA PROCESSING FEES	68,734.00	59,301.00
Subtotal : None		82,838.00	73,159.00
Total [S3L2.11C1] Electronic Data Processing, Payroll & Bookk		82,838.00	73,159.00

Group : [S3L2.12C1] Office Supplies

Subgroup : None			
5138-010	OFFICE SUPPLIES	18,579.00	18,242.00
5140-010	COURIER & POSTAGE	3,489.00	3,437.00
5141-010	ADMIN-EQUIP RENTAL	17,068.00	22,496.00
5145-010	BANK CHARGES	11,886.00	11,511.00
Subtotal : None		51,022.00	55,686.00
Total [S3L2.12C1] Office Supplies		51,022.00	55,686.00

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

Subgroup : None			
5129-010	TELEPHONE	24,281.00	23,898.00
5130-010	CELL PHONE EXPENSE	1,300.00	951.00
Subtotal : None		25,581.00	24,849.00
Total [S3L2.13C1] Telecommunications (e.g. Internet & Phone)		25,581.00	24,849.00

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

Subgroup : None			
5142-010	EMPLOYEE TRAVEL	0.00	328.00
5370-010	SEMINARS & MEETINGS	2,715.00	1,149.00
Subtotal : None		2,715.00	1,477.00
Total [S3L2.15C1] Travel, Conventions & Meetings		2,715.00	1,477.00

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

Subgroup : None			
5131-010	ADVERTISING-HELP WANTED	6,271.00	12,662.00
Subtotal : None		6,271.00	12,662.00
Total [S3L2.16C1] Advertising: Help Wanted		6,271.00	12,662.00

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

Subgroup : None			
5135-010	MEMBERSHIP DUES	17,078.00	16,313.00
5136-010	SUBSCRIPTIONS	2,538.00	2,477.00
Subtotal : None		19,616.00	18,790.00
Total [S3L2.17C1] Licenses & Dues: Patient Care Related Porti		19,616.00	18,790.00

Group : [S3L2.19C1] Accounting Services (not related to Appeals)

Subgroup : None			
5126-010	ACCOUNTING FEES	38,460.00	37,344.00
Subtotal : None		38,460.00	37,344.00
Total [S3L2.19C1] Accounting Services (not related to Appeals)		38,460.00	37,344.00

Group : [S3L2.20C1] Insurance: Malpractice & General Liability

Subgroup : None			
5170-010	INSURANCE-GENERAL	79,338.00	91,062.00
Subtotal : None		79,338.00	91,062.00
Total [S3L2.20C1] Insurance: Malpractice & General Liability		79,338.00	91,062.00

Group : [S3L2.22C1] Other A & G Expenses

Subgroup : None			
5128-010	OTHER PROFESSIONAL FEES	11,764.00	12,230.00
5147-010	DONATIONS	807.00	0.00
7761-010	COVID TESTING RESIDENTS	1,485.00	3,508.00
9848-010	EQUITY TRANSFER	300,000.00	500,000.00
Subtotal : None		314,056.00	515,738.00
Total [S3L2.22C1] Other A & G Expenses		314,056.00	515,738.00

Group : [S3L2B.1C1] Advertising Marketing

Subgroup : None			
5132-010	ADVERTISING-DIRECTORY	1,166.00	2,325.00
5133-010	BUSINESS PROMOTION	24,505.00	18,004.00

Subtotal : None		25,671.00	20,329.00
Total [S3L2B.1C1] Advertising Marketing		25,671.00	20,329.00
Group : [S3L2B.2C1] Licenses & Dues Not Patient Related to Resident Care			
Subgroup : None			
5137-010	LICENSES	840.00	1,185.00
Subtotal : None		840.00	1,185.00
Total [S3L2B.2C1] Licenses & Dues Not Patient Related to Resi		840.00	1,185.00
Group : [S3L2B.6C1] Legal: Other			
Subgroup : None			
5124-010	LEGAL FEES	7,192.00	11,834.00
Subtotal : None		7,192.00	11,834.00
Total [S3L2B.6C1] Legal: Other		7,192.00	11,834.00
Group : [S3L2B.8C1] Management Company Fees			
Subgroup : None			
5120-010	MANAGEMENT/FINANCIAL SERVICES	431,724.00	409,956.00
Subtotal : None		431,724.00	409,956.00
Total [S3L2B.8C1] Management Company Fees		431,724.00	409,956.00
Group : [S3L2B.14C1] Bad Debt Expenses			
Subgroup : None			
9608-010	BAD DEBTS-OTHER:SNF CERTIFIED	3,340.00	55,920.00
Subtotal : None		3,340.00	55,920.00
Total [S3L2B.14C1] Bad Debt Expenses		3,340.00	55,920.00
Group : [S3L2B.15C1] User Fee Assessment			
Subgroup : None			
9920-010	STATE ASSESSMENT	577,790.00	566,311.00
Subtotal : None		577,790.00	566,311.00
Total [S3L2B.15C1] User Fee Assessment		577,790.00	566,311.00
Group : [S3L3.5C1] Plant Operations: Salaires			
Subgroup : None			
5501-010	SAL-MAINT SUPERVISOR	45,479.00	45,083.00
5501-013	SAL-MAINT SUPERVISOR	4,998.00	3,186.00
5501-014	SAL-MAINT SUPERVISOR	1,096.00	2,204.00
5501-015	SAL-MAINT SUPERVISOR	1,472.00	1,369.00
5515-010	SAL-MAINTENANCE STAFF	23,566.00	28,791.00
5515-011	SAL-MAINTENANCE STAFF	1,400.00	734.00
5515-013	SAL-MAINTENANCE STAFF	2,165.00	2,254.00
5515-014	SAL-MAINTENANCE STAFF	3,686.00	545.00
5515-015	SAL-MAINTENANCE STAFF	913.00	841.00
5515-017	SAL-MAINTENANCE STAFF	254.00	353.00
5515-018	SAL-MAINTENANCE STAFF	367.00	0.00
Subtotal : None		85,396.00	85,360.00
Total [S3L3.5C1] Plant Operations: Salaires		85,396.00	85,360.00
Group : [S3L3.8C1] Plant Operations: Purchased Service			
Subgroup : None			
5543-010	GROUNDSKEEPING	6,448.00	6,771.00
5546-010	MAINTENANCE CONTRACTS	17,918.00	26,069.00
5547-010	RUBBISH REMOVAL	21,348.00	17,823.00
5548-010	SNOW REMOVAL	14,002.00	11,500.00
Subtotal : None		59,716.00	62,163.00
Total [S3L3.8C1] Plant Operations: Purchased Service		59,716.00	62,163.00
Group : [S3L3.9C1] Plant Operations: Supplies & Expenses			
Subgroup : None			
5538-010	MAINTENANCE SUPPLIES	40,581.00	35,235.00
5541-010	MAINT EQUIP RENTAL	2,994.00	4,034.00
Subtotal : None		43,575.00	39,269.00
Total [S3L3.9C1] Plant Operations: Supplies & Expenses		43,575.00	39,269.00
Group : [S3L3.10C1] Plant Operatins: Utilities			
Subgroup : None			
5571-010	WATER & SEWER	62,298.00	44,848.00
5572-010	GAS/PROPANE	4,219.00	5,325.00
5573-010	FUEL OIL	115,591.00	65,744.00
5574-010	ELECTRICITY	60,148.00	56,529.00
Subtotal : None		242,256.00	172,446.00
Total [S3L3.10C1] Plant Operatins: Utilities		242,256.00	172,446.00
Group : [S3L3.11C1] Plant Operatins: Repairs			
Subgroup : None			
5539-010	MAINTENANCE & REPAIRS	26,874.00	29,610.00
Subtotal : None		26,874.00	29,610.00
Total [S3L3.11C1] Plant Operatins: Repairs		26,874.00	29,610.00
Group : [S3L3.16C1] Dietician: Purchased Service			
Subgroup : None			

6323-010	DIETICIAN CONSULTING FEE	35,214.00	41,065.00
Subtotal : None		35,214.00	41,065.00
Total [S3L3.16C1]	Dietician: Purchased Service	35,214.00	41,065.00

Group : [S3L3.18C1] Dietary: Salaries

Subgroup : None			
6301-010	SAL-FOOD SERVICE SUPERVISOR	61,804.00	62,496.00
6301-013	SAL-FOOD SERVICE SUPERVISOR	4,070.00	3,862.00
6301-014	SAL-FOOD SERVICE SUPERVISOR	1,614.00	539.00
6301-015	SAL-FOOD SERVICE SUPERVISOR	1,859.00	1,723.00
6305-010	SAL-COOKS	97,946.00	92,697.00
6305-011	SAL-COOKS	10,809.00	10,669.00
6305-013	SAL-COOKS	4,874.00	4,166.00
6305-014	SAL-COOKS	1,572.00	4,081.00
6305-015	SAL-COOKS	2,772.00	2,544.00
6305-017	SAL-COOKS	0.00	331.00
6305-018	SAL-COOKS	367.00	1,231.00
6315-010	SAL-DIETARY STAFF	166,161.00	156,200.00
6315-011	SAL-DIETARY STAFF	2,761.00	3,422.00
6315-013	SAL-DIETARY STAFF	6,392.00	6,815.00
6315-014	SAL-DIETARY STAFF	2,111.00	1,353.00
6315-015	SAL-DIETARY STAFF	4,599.00	4,176.00
6315-017	SAL-DIETARY STAFF	124.00	205.00
6315-018	SAL-DIETARY STAFF	9,685.00	4,656.00
Subtotal : None		379,520.00	361,166.00
Total [S3L3.18C1]	Dietary: Salaries	379,520.00	361,166.00

Group : [S3L3.21C1] Dietary: Food

Subgroup : None			
6334-010	FOOD	262,800.00	234,611.00
Subtotal : None		262,800.00	234,611.00
Total [S3L3.21C1]	Dietary: Food	262,800.00	234,611.00

Group : [S3L3.23C1] Dietary: Supplies & Expenses

Subgroup : None			
6336-010	DISHES & UTENSILS	1,293.00	55.00
6338-010	DIETARY SUPPLIES	31,265.00	28,175.00
Subtotal : None		32,558.00	28,230.00
Total [S3L3.23C1]	Dietary: Supplies & Expenses	32,558.00	28,230.00

Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service

Subgroup : [S3L3.27]Housekeeping Purchased Service			
5939-010	PURCHASE SERVICE-HOUSEKEEPING	307,134.00	296,170.00
Subtotal [S3L3.27C1]Housekeeping Purchased Service		307,134.00	296,170.00

Subgroup : [S3L3.27]Laundry Purchased Service

5739-010	PURCHASE SERVICE-LAUNDRY	61,733.00	54,277.00
Subtotal [S3L3.27C1]Laundry Purchased Service		61,733.00	54,277.00

Total [S3L3.27C1]	Housekeeping / Laundry: Purchased Service	368,867.00	350,447.00
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Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense

Subgroup : [S3L3.28]Housekeeping Supplies & Expenses			
5938-010	HOUSEKEEPING SUPPLIES	544.00	226.00
Subtotal [S3L3.28C1]Housekeeping Supplies & Expenses		544.00	226.00

Subgroup : [S3L3.28]Laundry Supplies & Expense

5738-010	LAUNDRY SUPPLIES	543.00	633.00
Subtotal [S3L3.28C1]Laundry Supplies & Expense		543.00	633.00

Total [S3L3.28C1]	Housekeeping / Laundry: Supplies & Expense	1,087.00	859.00
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Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries

Subgroup : None			
8317-013	SAL-UNIT SECRETARY	4,529.00	4,181.00
8319-010	SAL-MEDICAL RECORDS	19,708.00	18,078.00
8319-011	SAL-MEDICAL RECORDS	1,718.00	2,500.00
8319-013	SAL-MEDICAL RECORDS	4,357.00	3,751.00
8319-014	SAL-MEDICAL RECORDS	730.00	21.00
8319-015	SAL-MEDICAL RECORDS	602.00	547.00
8320-010	SAL-CENTRAL SUPPLY	18,847.00	18,078.00
8320-011	SAL-CENTRAL SUPPLY	1,718.00	2,500.00
8320-014	SAL-CENTRAL SUPPLY	0.00	21.00
8320-015	SAL-CENTRAL SUPPLY	602.00	547.00
Subtotal : None		52,811.00	50,224.00
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salaries	52,811.00	50,224.00

Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries

Subgroup : [S3L3.40]MMQ Salaries			
8307-010	SAL-MMQ NURSE SALARIES	38,459.00	8,157.00
8307-013	SAL-MMQ NURSE SALARIES	2,804.00	251.00
8307-014	SAL-MMQ NURSE SALARIES	1,683.00	0.00

8307-015	SAL-MMQ NURSE SALARIES	1,203.00	164.00
8307-017	SAL-MMQ NURSE SALARIES	14,095.00	1,183.00
8435-010	MDS/MMQ INTERCOMPANY	33,065.00	11,759.00
Subtotal [S3L3.40C1]MMQ Salaries		91,309.00	21,514.00

Subgroup : [S3L3.40C1]MDS Salaries

8306-010	SAL-MDS/PPS NURSE SALARIES	9,216.00	0.00
8306-013	SAL-MDS/PPS NURSE SALARIES	744.00	0.00
8306-015	SAL-MDS/PPS NURSE SALARIES	183.00	(533.00)
8306-017	SAL-MDS/PPS NURSE SALARIES	50.00	0.00
Subtotal [S3L3.40C1]MDS Salaries		10,193.00	(533.00)

Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) Evaluati	101,502.00	20,981.00
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Group : [S3L3.48C1] Social Service Worker: Salaries

Subgroup : None

6701-010	SAL-SOCIAL SERVICES	57,371.00	62,582.00
6701-013	SAL-SOCIAL SERVICES	2,654.00	3,841.00
6701-014	SAL-SOCIAL SERVICES	0.00	582.00
6701-015	SAL-SOCIAL SERVICES	1,877.00	2,757.00
6701-017	SAL-SOCIAL SERVICES	1,875.00	291.00
6715-010	SAL-ADMISSIONS	65,970.00	63,826.00
6715-013	SAL-ADMISSIONS	4,973.00	4,170.00
6715-014	SAL-ADMISSIONS	1,551.00	2,701.00
6715-015	SAL-ADMISSIONS	2,063.00	1,916.00
6715-017	SAL-ADMISSIONS	0.00	847.00
Subtotal : None		138,334.00	143,513.00

Total [S3L3.48C1]	Social Service Worker: Salaries	138,334.00	143,513.00
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Group : [S3L3.51C1] Social Service Worker: Purchased Service

Subgroup : None

6728-010	SOCIAL SERVICES CONSULTANT	19,275.00	7,200.00
Subtotal : None		19,275.00	7,200.00
Total [S3L3.51C1]	Social Service Worker: Purchased Service	19,275.00	7,200.00

Group : [S3L3.56C1] Indirect Restorative Therapy: Salaries

Subgroup : None

7301-020	SAL - PHYSICAL THERAPY - INDIRECT	79,294.00	0.00
7303-020	SAL - OCCUPATIONAL THERAPY - INDIRECT	136,186.00	0.00
7401-020	SAL - SPEECH THERAPY - INDIRECT	29,375.00	0.00
Subtotal : None		244,855.00	0.00
Total [S3L3.56C1]	Indirect Restorative Therapy: Salaries	244,855.00	0.00

Group : [S3L3.59C1] Indirect Restorative Therapy: Consultants

Subgroup : None

7321-010	PURCH SRVC PT- INDIRECT	376.00	157.00
8140-010	PURCH SRVC OT-INDIRECT	0.00	306.00
Subtotal : None		376.00	463.00
Total [S3L3.59C1]	Indirect Restorative Therapy: Consultants	376.00	463.00

Group : [S3L3.60C1] Direct Restorative Therapy: Salaries

Subgroup : None

7300-010	SAL-DIRECTOR OF REHAB	88,786.00	82,165.00
7300-013	SAL-DIRECTOR OF REHAB	7,714.00	7,089.00
7300-014	SAL-DIRECTOR OF REHAB	1,273.00	1,312.00
7300-015	SAL-DIRECTOR OF REHAB	2,751.00	2,595.00
7300-017	SAL-DIRECTOR OF REHAB	0.00	287.00
7300-018	SAL-DIRECTOR OF REHAB	0.00	384.00
7301-010	SAL-PHYSICAL THERAPIST	(7,879.00)	63,335.00
7301-013	SAL-PHYSICAL THERAPIST	4,508.00	2,531.00
7301-014	SAL-PHYSICAL THERAPIST	1,989.00	1,433.00
7301-015	SAL-PHYSICAL THERAPIST	1,934.00	1,794.00
7301-018	SAL-PHYSICAL THERAPIST	733.00	218.00
7303-010	SAL-PHYSICAL THERAPY ASSISTANT	82,164.00	79,120.00
7303-011	SAL-PHYSICAL THERAPY ASSISTANT	0.00	48.00
7303-013	SAL-PHYSICAL THERAPY ASSISTANT	2,791.00	2,657.00
7303-014	SAL-PHYSICAL THERAPY ASSISTANT	1,894.00	1,818.00
7303-015	SAL-PHYSICAL THERAPY ASSISTANT	1,590.00	1,399.00
7303-017	SAL-PHYSICAL THERAPY ASSISTANT	80.00	662.00
7401-010	SAL-SPEECH THERAPIST	68,595.00	53,333.00
7401-011	SAL-SPEECH THERAPIST	0.00	231.00
7401-013	SAL-SPEECH THERAPIST	(26,704.00)	2,098.00
7401-014	SAL-SPEECH THERAPIST	1,438.00	395.00
7401-015	SAL-SPEECH THERAPIST	1,451.00	1,470.00
7401-017	SAL-SPEECH THERAPIST	0.00	376.00
7401-018	SAL-SPEECH THERAPIST	277.00	134.00
8120-010	SAL- OCCUPATIONAL THERAPY	(56,886.00)	69,546.00
8120-013	SAL- OCCUPATIONAL THERAPY	4,441.00	3,580.00
8120-014	SAL- OCCUPATIONAL THERAPY	1,166.00	3,650.00
8120-015	SAL- OCCUPATIONAL THERAPY	2,063.00	1,896.00
8120-017	SAL- OCCUPATIONAL THERAPY	0.00	44.00
8120-018	SAL- OCCUPATIONAL THERAPY	683.00	0.00

8125-010	SAL-COTA	45,930.00	46,390.00
8125-013	SAL-COTA	2,908.00	2,654.00
8125-014	SAL-COTA	1,308.00	348.00
8125-015	SAL-COTA	1,472.00	1,369.00
8125-018	SAL-COTA	(44.00)	252.00
Subtotal : None		238,426.00	436,613.00
Total [S3L3.60C1] Direct Restorative Therapy: Salaries		238,426.00	436,613.00

Group : [S3L3.62C1] Direct Restorative Therapy: Consultants			
Subgroup : None			
7320-010	PURCH SRVC PT- DIRECT	388.00	283.00
7528-010	INHAL/OXYGEN THERAPY CONSULTAN	9,505.00	10,119.00
8130-010	PURCH SRVC OT- DIRECT	0.00	815.00
Subtotal : None		9,893.00	11,217.00
Total [S3L3.62C1] Direct Restorative Therapy: Consultants		9,893.00	11,217.00

Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries			
Subgroup : None			
6501-010	SAL-RECREATION SUPERVISOR	41,981.00	32,852.00
6501-013	SAL-RECREATION SUPERVISOR	2,474.00	2,712.00
6501-014	SAL-RECREATION SUPERVISOR	600.00	2,140.00
6501-015	SAL-RECREATION SUPERVISOR	1,096.00	1,014.00
6501-016	SAL-RECREATION SUPERVISOR	0.00	263.00
6501-017	SAL-RECREATION SUPERVISOR	5,902.00	6,974.00
6515-010	SAL-RECREATION STAFF	75,310.00	87,872.00
6515-011	SAL-RECREATION STAFF	2.00	92.00
6515-013	SAL-RECREATION STAFF	3,502.00	3,783.00
6515-014	SAL-RECREATION STAFF	2,588.00	1,551.00
6515-015	SAL-RECREATION STAFF	2,805.00	2,484.00
6515-017	SAL-RECREATION STAFF	60.00	447.00
6515-018	SAL-RECREATION STAFF	2,759.00	3,064.00
Subtotal : None		139,079.00	145,248.00
Total [S3L3.64C1] Recreational Therapy/Activities: Salaries		139,079.00	145,248.00

Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service			
Subgroup : None			
6539-010	PURCHASE SERVICE-RECREATION	3,919.00	1,280.00
6545-010	CABLE TV SERVICES	19,028.00	18,590.00
Subtotal : None		22,947.00	19,870.00
Total [S3L3.67C1] Recreational Therapy/Activities: Purchased Service		22,947.00	19,870.00

Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses			
Subgroup : None			
6538-010	RECREATION SUPPLIES	5,694.00	8,674.00
Subtotal : None		5,694.00	8,674.00
Total [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses		5,694.00	8,674.00

Group : [S3L3.78C1] Travel: Motor Vehicle Expense			
Subgroup : None			
5160-010	AUTO EXPENSE	1,093.00	2,945.00
Subtotal : None		1,093.00	2,945.00
Total [S3L3.78C1] Travel: Motor Vehicle Expense		1,093.00	2,945.00

Group : [S3L3.80C1] Variable Job Related Education			
Subgroup : None			
5371-010	EDUCATION-STAFF	683.00	943.00
5375-010	TUITION REIMB	2,990.00	6,461.00
Subtotal : None		3,673.00	7,404.00
Total [S3L3.80C1] Variable Job Related Education		3,673.00	7,404.00

Group : [S3L3.82C1] Physician Services: Medical Director			
Subgroup : None			
7020-010	MEDICAL DIRECTOR FEES	33,600.00	33,600.00
Subtotal : None		33,600.00	33,600.00
Total [S3L3.82C1] Physician Services: Medical Director		33,600.00	33,600.00

Group : [S3L3.87C1] Legend Drugs			
Subgroup : None			
7629-010	DRUGS-MEDICINE CABINET	10,632.00	9,944.00
7640-010	DRUGS-MEDICAID	10,044.00	10,574.00
7650-010	DRUGS-MEDICARE	48,685.00	31,499.00
7660-010	DRUGS-OTHER	25,874.00	19,138.00
7695-010	IV THERAPY-MED A	4,353.00	8,330.00
7698-010	IV THERAPY-MANAGED CARE/OTHER	5,433.00	430.00
7750-010	LAB-MEDICARE A	8,308.00	21,922.00
7760-010	LAB-OTHER	3,467.00	1,504.00
7850-010	AMBULANCE- MEDICARE	6,569.00	12,599.00
8050-010	X-RAY-MEDICARE A	6,101.00	4,266.00
8060-010	X-RAY-OTHER	573.00	1,228.00
8437-010	SUPPLEMENTS	7,241.00	8,025.00
Subtotal : None		137,280.00	129,459.00
Total [S3L3.87C1] Legend Drugs		137,280.00	129,459.00

Group : [S3L3.89C1] House Supplies Not Resold			
Subgroup : None			
8438-010	NURSING SUPPLIES	143,700.00	179,470.00
Subtotal : None		143,700.00	179,470.00
Total [S3L3.89C1] House Supplies Not Resold		143,700.00	179,470.00
Group : [S3L3.90C1] House Supplies Resold to Private Residents			
Subgroup : None			
7531-010	INHALOXYGEN EQUIP RENTAL	15,464.00	14,433.00
7683-010	BILLABLE MED A SUPPLIES	10,248.00	7,067.00
Subtotal : None		25,712.00	21,500.00
Total [S3L3.90C1] House Supplies Resold to Private Residents		25,712.00	21,500.00
Group : [S3L3.91C1] House Supplies Resold to Public Residents			
Subgroup : None			
7318-010	PHYSICAL THERAPY SUPPLIES	10,452.00	15,736.00
7538-010	INHALOXYGEN SUPPLIES	7,207.00	6,858.00
7686-010	MED SUPPLIES MANAGED CARE	200.00	23.00
7690-010	SUPPLIES-PATIENT PERSONAL	431.00	237.00
Subtotal : None		18,290.00	22,854.00
Total [S3L3.91C1] House Supplies Resold to Public Residents		18,290.00	22,854.00
Group : [S3L3.92C1] Pharmacy Consultant			
Subgroup : None			
7628-010	PHARMACY CONSULTING FEES	8,969.00	8,281.00
Subtotal : None		8,969.00	8,281.00
Total [S3L3.92C1] Pharmacy Consultant		8,969.00	8,281.00
Group : [S3L4.1C1] Depreciaton			
Subgroup : [S3L4.1C Building Depreciation			
9821-010	DEPREC-BUILDING	116,007.00	116,007.00
Subtotal [S3L4.1C1A] Building Depreciation		116,007.00	116,007.00
Subgroup : [S3L4.1C Improvements Depreciation			
9820-010	DEPREC-LAND IMPROVEMENTS	6,558.00	6,558.00
9823-010	DEPREC-BUILDING IMPROVEMENTS	73,920.00	67,001.00
9824-010	DEPREC-OTHER IMPROVEMENTS	36,376.00	32,728.00
Subtotal [S3L4.1C1B] Improvements Depreciation		116,854.00	106,287.00
Subgroup : [S3L4.1C Equipment Depreciation			
9827-010	DEPREC-FURNITURE & EQUIP	22,610.00	19,152.00
9829-010	DEPREC COMPUTER EQUIPMENT	6,302.00	10,725.00
Subtotal [S3L4.1C1C] Equipment Depreciation		28,912.00	29,877.00
Subgroup : [S3L4.1C Software Depreciaton			
9828-010	DEPREC SOFTWARE	0.00	955.00
Subtotal [S3L4.1C1D] Software Depreciaton		0.00	955.00
Total [S3L4.1C1] Depreciaton		261,773.00	253,126.00
Group : [S3L4.2C1] Long Term Interest Expense SNF-CR			
Subgroup : None			
9710-010	INTEREST- MORTGAGE	133,723.00	137,898.00
9715-010	MORTGAGE INSURANCE PREMIUM	26,374.00	27,052.00
9845-010	AMORT-FINANCE FEES	7,668.00	7,836.00
Subtotal : None		167,765.00	172,786.00
Total [S3L4.2C1] Long Term Interest Expense SNF-CR		167,765.00	172,786.00
Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR			
Subgroup : None			
8441-010	MEDICAL EQUIPMENT RENTAL	6,371.00	5,158.00
Subtotal : None		6,371.00	5,158.00
Total [S3L4.12C1] Other Fixed Cost Expense-SNF-CR		6,371.00	5,158.00
Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
5364-010	HEALTH WELFARE INSURANCE	292,176.00	368,333.00
Subtotal : None		292,176.00	368,333.00
Total [CLA-53.01] LA-Group Health/Life		292,176.00	368,333.00
Group : [CLA-53.02] LA-Employee Pensions			
Subgroup : None			
5366-010	PENSION EXPENSE	8,468.00	8,839.00
Subtotal : None		8,468.00	8,839.00
Total [CLA-53.02] LA-Employee Pensions		8,468.00	8,839.00
Group : [CLA-53.03] LA-Employee Benefits			
Subgroup : None			
5362-010	FAMILY MEDICAL LEAVE TAX	15,667.00	20,541.00
5362-016	FAMILY MEDICAL LEAVE TAX	0.00	(3,073.00)
5368-010	UNIFORM ALLOWANCE	(3,603.00)	0.00

5378-010	EMPLOYEE RELATIONS	9,637.00	6,177.00
5380-010	OTHER BENEFITS	6,682.00	11,460.00
7762-010	COVID TESTING EMPLOYEES/CONTRAC	146,600.00	253,205.00
Subtotal : None		174,983.00	288,310.00
Total [CLA-53.03]	LA-Employee Benefits	174,983.00	288,310.00
Group : [CLA-53.04] LA-Payroll Taxes			
Subgroup : None			
5360-010	FICA EXPENSE	333,366.00	304,695.00
5361-010	STATE UNEMPLOYMENT TAXES	7,204.00	18,591.00
Subtotal : None		340,570.00	323,286.00
Total [CLA-53.04]	LA-Payroll Taxes	340,570.00	323,286.00
Group : [CLA-53.05] LA-Workers Comp			
Subgroup : None			
5363-010	WORKMANS COMP INSURANCE	64,597.00	54,784.00
Subtotal : None		64,597.00	54,784.00
Total [CLA-53.05]	LA-Workers Comp	64,597.00	54,784.00
NET (INCOME) LOSS		0.00	0.00
Sum of Account Groups		0.00	0.00

Tickmarks

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