

Client: **A443699 - Deutsches Altenheim, Incorporated**  
Engagement: **MDMC 2022 - Deutsches Altenheim, Inc.**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - SNF TB Report**

Account	Description	PP-1 12/31/2021	FS 12/31/2022	JE Ref #	CAIDJE	CAID 12/31/2022
<b>Group : [1000] Balance Sheet</b>						
<b>Subgroup : None</b>						
10000	Petty Cash	1,000.00	1,000.00		0.00	1,000.00
11900	DA-GC OPER ACCT#6784	883,174.70	401,258.66		0.00	401,258.66
11905	DA-GC TCB Brinkhaus 7211	488,070.89	476,829.29		0.00	476,829.29
11910	DA-GC TCB Replacement Reserve 2522	469,478.73	471,129.69		0.00	471,129.69
12001	Accounts Receivable - Other	0.00	1,744.03		0.00	1,744.03
12010	A/R Private	68,189.26	162,344.64		0.00	162,344.64
12020	A/R Medicaid	405,747.84	764,423.87		0.00	764,423.87
12030	A/R Medicaid Pending	182,884.18	128,837.24		0.00	128,837.24
12050	A/R Medicare A	470,487.92	412,527.98		0.00	412,527.98
12060	A/R Medicare B	16,336.07	23,090.29		0.00	23,090.29
12061	A/R Medicare B - Outpatient	1,623.97	1,349.23		0.00	1,349.23
12070	A/R Managed Care	292,899.79	270,869.18		0.00	270,869.18
12075	A/R Managed Care Part B	37,324.67	65,503.69		0.00	65,503.69
12199	Allowance for Bad Debts	(282,708.30)	(167,528.93)		0.00	(167,528.93)
12333	Pension Exchange	0.00	6,180.16		0.00	6,180.16
12440	Patient Refund Exchange	0.00	17,663.09		0.00	17,663.09
12840	DA GAS Investments - cost	307,069.43	309,230.17		0.00	309,230.17
12841	DA GAS Investments - cash	1,860.06	8,371.03		0.00	8,371.03
12845	DA Holtzer Trust	5,114,671.00	3,989,768.82		0.00	3,989,768.82
12846	DA 1933 Cash Reserve	1,183,518.12	935,310.44		0.00	935,310.44
12900	Valuation Allowance on Investments	100,980.66	33,766.66		0.00	33,766.66
13000	Prepaid Expense	12,784.48	60,182.66		0.00	60,182.66
13010	Prepaid Insurance	33,160.10	111,186.99		0.00	111,186.99
13020	Prepaid Workers Comp	10,988.07	17,317.90		0.00	17,317.90
14500	Employee Loans	657.15	5,392.55		0.00	5,392.55
16000	Land	36,298.81	36,298.81		0.00	36,298.81
16011	Land Improvements	436,195.49	436,195.49		0.00	436,195.49
16012	Accum Deprec: Land Improvements	(434,469.49)	(434,717.49)		0.00	(434,717.49)
16021	Buildings	9,740,261.35	9,740,261.35		0.00	9,740,261.35
16022	Accum Deprec: Buildings	(6,552,565.78)	(6,791,782.64)		0.00	(6,791,782.64)
16031	Building Improvements	11,337,719.19	11,344,007.19		0.00	11,344,007.19
16032	Accum Deprec: Building Improvements	(5,685,360.00)	(6,117,093.25)		0.00	(6,117,093.25)
16040	CIP	0.00	48,000.00		0.00	48,000.00
16051	FFE	3,332,919.61	3,367,177.66		0.00	3,367,177.66
16052	Accum Deprec: FFE	(2,842,126.08)	(2,946,657.41)		0.00	(2,946,657.41)
16061	Vehicles	58,900.00	58,900.00		0.00	58,900.00
16062	Accum Deprec: Vehicles	(5,890.00)	(11,779.96)		0.00	(11,779.96)
16071	Computers	22,489.80	36,654.75		0.00	36,654.75
16072	Accum Deprec: Computers	(2,249.00)	(5,913.75)		0.00	(5,913.75)
16111	Software	91,237.94	94,727.94		0.00	94,727.94
16112	Accum Amort: Software	(83,472.04)	(93,078.94)		0.00	(93,078.94)
16131	Deferred Financing Costs	276,801.23	276,801.23		0.00	276,801.23
16132	Accum Amort: Deferred Financing Costs	(136,486.62)	(146,969.86)		0.00	(146,969.86)
19150	Due From CJ Lifecare	0.00	55,261.02		0.00	55,261.02
19410	Due From JNH	0.00	4,501.45		0.00	4,501.45
19430	Due From RH	0.00	527.73		0.00	527.73
19520	Due From DA SP	0.00	529,332.55		0.00	529,332.55
19530	Due From DA EV	9,348.96	4,036,909.85		0.00	4,036,909.85
20000	ACCOUNTS PAYABLE	(194,986.48)	(193,216.87)		0.00	(193,216.87)
21010	Current Portion- Long Term Debt	(1,305,497.00)	(1,066,006.00)		0.00	(1,066,006.00)
21030	Other Note Payable	0.00	(88,074.31)		0.00	(88,074.31)
22101	Due to Homecare	0.00	(309.36)		0.00	(309.36)
22103	Due to Hospice	0.00	44.24		0.00	44.24
22110	Due to CJNH Inc	0.00	(13,077.45)		0.00	(13,077.45)
22120	Due to LFCL	0.00	(1,169.05)		0.00	(1,169.05)
22128	Due to AHAL I	0.00	86.85		0.00	86.85
22129	Due to AHAL II	0.00	42.78		0.00	42.78
22150	Due to CJ Lifecare	0.00	(266,306.57)		0.00	(266,306.57)
22310	Due to BCL	0.00	551.44		0.00	551.44
22320	Due to SR ADH	0.00	24.69		0.00	24.69
22330	Due to Kaplan Estates AL	0.00	(11,483.97)		0.00	(11,483.97)
22405	Due to JGSAS	0.00	(1,790.70)		0.00	(1,790.70)
22410	Due to JNH	(22,861.34)	(112,257.46)		0.00	(112,257.46)
22420	Due to W ADH	0.00	18.52		0.00	18.52
22430	Due to RH	0.00	115.23		0.00	115.23
22440	Due to SHHC - Home Care	0.00	26.75		0.00	26.75
22445	Due to SHHC - Hospice	0.00	26.75		0.00	26.75
22520	Due to DA SP	0.00	(429,687.38)		0.00	(429,687.38)
22530	Due to DA EV	(35,387.66)	(3,778,598.04)		0.00	(3,778,598.04)
23000	Accrued Expense	(536,261.12)	(688,096.26)		0.00	(688,096.26)
23050	Accrued Expense Other	(500.00)	(500.00)		0.00	(500.00)
23100	Accrued Salaries	(183,296.25)	(245,820.78)		0.00	(245,820.78)
23110	Accrued Paid Time Off/Earned Time	(501,998.77)	(325,735.96)		0.00	(325,735.96)
23150	Accrued Payroll Taxes	(53,247.00)	(53,302.60)		0.00	(53,302.60)
23200	Accrued Interest Payable	(45,266.00)	(52,995.00)		0.00	(52,995.00)
23805	Deferred Payroll Tax	(123,326.84)	0.00		0.00	0.00

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Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
24000	Security Deposits	0.00	(8,264.18)		0.00	(8,264.18)
24010	Advance Deposits Held	0.00	(127,541.52)		0.00	(127,541.52)
26063	N/P - DA Century Mortgage Loan	(12,025,459.24)	(10,872,400.85)		0.00	(10,872,400.85)
26064	N/P - DA Century Renovation Loan	(6,056,684.67)	(5,885,176.37)		0.00	(5,885,176.37)
26065	N/P - DA Small Business Loan	(149,900.00)	(149,900.00)		0.00	(149,900.00)
26066	N/P - DA LTD Offset	1,305,497.00	1,066,006.00		0.00	1,066,006.00
29000	Net Assets	9,648,511.22	7,094,788.18		0.00	7,094,788.18
29001	Net Assets - temp restricted	(5,633,413.00)	(6,181,455.00)		0.00	(6,181,455.00)
29002	Net Assets - perm restricted	(381,108.00)	(383,910.00)		0.00	(383,910.00)
<b>Subtotal : None</b>		<b>3,104,567.01</b>	<b>(750,031.20)</b>		<b>0.00</b>	<b>(750,031.20)</b>
<b>Total [1000] Balance Sheet</b>		<b>3,104,567.01</b>	<b>(750,031.20)</b>		<b>0.00</b>	<b>(750,031.20)</b>
<b>Group : [9000] P&amp;L</b>						
<b>Subgroup : None</b>						
30100	Private Service Revenue	(4,330,825.00)	(4,547,380.77)		0.00	(4,547,380.77)
30200	Medicare A Service Revenue	(4,557,262.77)	(4,420,637.41)		0.00	(4,420,637.41)
30210	Medicare Sequestration	(96.11)	49,297.69		0.00	49,297.69
30211	Medicare Sequestration Part B	0.00	511.99		0.00	511.99
30220	Medicare B Revenue	0.00	(37,702.51)		0.00	(37,702.51)
3026-000-000	RESOURCE INCOME	(1,074,119.00)	0.00		(1,302,193.00)	(1,302,193.00)
				CAIDJE - 2	(1,302,193.00)	
30300	Medicaid Service Revenue	(5,093,665.79)	(6,615,367.26)		139,448.56	(6,475,918.70)
				CAIDJE - 5	139,448.56	
30310	Medicaid Pending Revenue	0.00	38,614.04		0.00	38,614.04
30500	Managed Care A Revenue	(1,014,480.45)	(637,078.06)		609,956.52	(27,121.54)
				CAIDJE - 5	609,956.52	
30520	Managed Care B Revenue	0.00	(47,255.74)		0.00	(47,255.74)
30530	Managed Care Medicaid Revenue	0.00	(63,307.04)		(139,448.56)	(202,755.60)
				CAIDJE - 5	(139,448.56)	
3120-160-000	R&B MEDICAID	1,074,119.00	0.00		1,302,193.00	1,302,193.00
				CAIDJE - 2	1,302,193.00	
3120-195-500	R&B EVERCARE	0.00	0.00		(609,956.52)	(609,956.52)
				CAIDJE - 5	(609,956.52)	
3184-001-000	INTEREST INCOME (RESTRICTED) - GAS INVESTMI	(2,802.00)	(3,315.00)		0.00	(3,315.00)
3189-000-000	DONATION INCOME	0.00	(420,511.00)		0.00	(420,511.00)
32020	Hairdresser Income	(137.00)	0.00		0.00	0.00
33900	Other Miscellaneous Income	0.00	(12,766.00)		0.00	(12,766.00)
33901	Federal Relief Grant Revenue	(1,296,693.39)	0.00		0.00	0.00
33902	State Relief Grant Revenue	(248,317.00)	(614,483.53)		0.00	(614,483.53)
33903	Paycheck Protection Program Revenue	(2,217,500.00)	0.00		0.00	0.00
34000	Donations Income: Unrestricted	0.00	(11,440.98)		0.00	(11,440.98)
34005	Donations from Non-Operating	(215,827.03)	(210,627.60)		0.00	(210,627.60)
34799	Trust Income	(228,458.84)	(301,153.92)		0.00	(301,153.92)
35011	Pharmacy Part A	(222,085.40)	(170,913.16)		0.00	(170,913.16)
35013	Pharmacy Other	(70,175.35)	(44,578.10)		0.00	(44,578.10)
35014	Pharmacy Private	(949.56)	0.00		0.00	0.00
35015	Pharmacy Mcaid	(196.48)	(746.05)		0.00	(746.05)
35021	IV Ther Part A	(52,832.53)	(4,905.50)		0.00	(4,905.50)
35023	IV Ther Other	(30,116.96)	(19,588.50)		0.00	(19,588.50)
35031	Med Supp Part A	0.00	(398.28)		0.00	(398.28)
35033	Med Supp Other	0.00	(19.07)		0.00	(19.07)
35035	Med Supp Mcaid	0.00	(154.59)		0.00	(154.59)
35051	Lab Part A	(111,052.68)	(59,316.70)		0.00	(59,316.70)
35053	Lab Other	(38,012.21)	(13,882.94)		0.00	(13,882.94)
35054	Lab Private	(274.48)	0.00		0.00	0.00
35055	Lab Mcaid	(1,070.20)	(704.03)		0.00	(704.03)
35061	X-ray Part A	(7,476.88)	(6,574.92)		0.00	(6,574.92)
35063	X-ray Other	(3,599.63)	(1,673.47)		0.00	(1,673.47)
35065	X-ray Mcaid	(65.00)	0.00		0.00	0.00
35096	Behavioral Care Mcaid	0.00	(14,050.00)		0.00	(14,050.00)
36001	Contra Adjs Part A	1,439,467.88	1,187,315.69		0.00	1,187,315.69
36002	Contra Adjs Part B	20,167.47	24,513.79		0.00	24,513.79
36003	Contra Adjs Managed Care/Other	460,545.69	269,149.83		0.00	269,149.83
36004	Contra Adjs Private	290.29	0.00		0.00	0.00
36005	Contra Adjs Mcaid	1,644.88	1,604.67		0.00	1,604.67
36007	Contra Adjs Managed/Other Part B	0.00	(688.01)		0.00	(688.01)
36008	Contra Adjs Medicare rounding	(20.71)	1.30		0.00	1.30
36011	PT Part A	(449,734.89)	(432,036.83)		0.00	(432,036.83)
36012	PT Part B	(57,057.49)	(43,641.34)		0.00	(43,641.34)
36013	PT Managed/Other	(146,485.28)	(67,522.32)		0.00	(67,522.32)
36014	PT Private	(2,268.30)	0.00		0.00	0.00
36015	PT Mcaid	(239.94)	0.00		0.00	0.00
36019	PT Managed/Other Part B	0.00	(4,970.19)		0.00	(4,970.19)
36021	OT Part A	(435,438.41)	(439,105.01)		0.00	(439,105.01)
36022	OT Part B	(56,870.95)	(58,581.40)		0.00	(58,581.40)
36023	OT Other	(176,857.98)	(111,327.81)		0.00	(111,327.81)
36024	OT Private	(1,970.99)	(1,935.90)		0.00	(1,935.90)
36025	OT Mcaid	(73.26)	0.00		0.00	0.00
36029	OT Managed/Other Part B	0.00	(4,806.20)		0.00	(4,806.20)

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		12/31/2021	12/31/2022			12/31/2022
36031	ST Part A	(158,419.52)	(74,065.29)		0.00	(74,065.29)
36032	ST Part B	(19,105.17)	(13,929.34)		0.00	(13,929.34)
36033	ST Other	(40,611.19)	(17,581.73)		0.00	(17,581.73)
36034	ST Private	0.00	(759.10)		0.00	(759.10)
36039	ST Managed/Other Part B	0.00	(290.57)		0.00	(290.57)
38000	Interest Income	(11,373.06)	(29,887.02)		0.00	(29,887.02)
38700	Realized Gains/Loss on Marketable Securities	(7,931.16)	2,783.99		0.00	2,783.99
38750	Unrealized Gain/Loss on Marketable Securities	(34,085.91)	67,213.53		0.00	67,213.53
39000	Prior Year Income Adjustments	(2,886.90)	(47,591.09)		0.00	(47,591.09)
39001	Prior Year Contra Adjustments	336.01	1,400.65		0.00	1,400.65
39002	Prior Year Ancillary Adjustments	(5,388.55)	(960.11)		0.00	(960.11)
40020	Salaries: Administration	332,614.71	242,125.59		0.00	242,125.59
40030	Salaries: Accounting	0.00	121,385.14		0.00	121,385.14
40040	Salaries: HR	3,598.82	65,044.41		0.00	65,044.41
40050	Salaries: IT/Communications	0.00	74,966.50		0.00	74,966.50
40060	Salaries: Clerical/Administrative	86,684.57	83,195.48		0.00	83,195.48
40090	PTO Accruals: Administration	40,279.63	66,430.37		0.00	66,430.37
40300	Prof Service/Consultant	16,138.85	40,018.66		0.00	40,018.66
4112-500-000	SALARIES - FUND RAISING	80,205.02	0.00		0.00	0.00
42010	Payroll Bookkeeping Expense (ADP)	29,715.48	33,955.91		0.00	33,955.91
42015	Software Service	107,120.80	128,240.95		0.00	128,240.95
42030	Computer/Server Expense	32,818.46	10,544.55		0.00	10,544.55
42040	Postage Expense	3,359.77	4,973.94		0.00	4,973.94
42050	Bank Charges	2,240.20	122.75		0.00	122.75
42051	Credit Card fees	14,789.53	15,275.24		0.00	15,275.24
42055	Investment Fees	1,746.96	1,821.30		0.00	1,821.30
42060	Telephone-Cable-Internet Expense	27,278.32	38,661.88		0.00	38,661.88
42070	Cell Phone Reimbursement Expense	181.20	150.00		0.00	150.00
42090	Operating Lease Expense-Equipment	28,088.84	41,636.52		0.00	41,636.52
42105	Transportation Expense	206.00	0.00		0.00	0.00
42110	Motor Vehicle Expense	0.00	292.90		0.00	292.90
42120	Travel Expense	0.00	447.85		0.00	447.85
42130	Mileage Reimbursement	8,220.70	(697.50)		0.00	(697.50)
42140	Prof Meetings & Education Exp	0.00	3,561.24		0.00	3,561.24
42150	Licenses and Dues Expense	22,823.89	30,724.67		0.00	30,724.67
42160	Office Supplies & Expense	46,937.01	31,394.26		0.00	31,394.26
42170	Office Purchased Services	0.00	(165,787.26)		0.00	(165,787.26)
42600	Staff Recruitment Expense	32,653.51	54,235.74		0.00	54,235.74
42610	EE relations	19,167.10	31,350.92		0.00	31,350.92
42630	EE Meals	0.21	0.00		0.00	0.00
42700	Marketing Expense	1,454.68	0.00		0.00	0.00
42710	Accounting Expense	91,423.73	80,058.66		0.00	80,058.66
42720	Legal Expense	23,411.44	26,635.13		0.00	26,635.13
42740	Liability Insurance	233,573.55	221,299.90		0.00	221,299.90
4275-500-000	MOTOR VEHICLE EXPENSE	7,421.00	0.00		0.00	0.00
42800	Payroll Tax Expense	642,005.21	694,522.31		0.00	694,522.31
42810	Unemployment Expense	53,279.79	31,342.37		0.00	31,342.37
42820	Pension Expense	17,034.90	23.00		0.00	23.00
42830	Longevity Bonus	22,500.00	0.00		0.00	0.00
42851	Health Insurance Expense	429,368.25	301,990.46		0.00	301,990.46
42852	Dental Insurance Expense	23,147.73	23,741.92		0.00	23,741.92
42860	Life & Disability Insurance Expense	23,258.19	42,558.88		0.00	42,558.88
42870	Other Employee Benefit Expense	1,000.00	0.00		0.00	0.00
42880	Workers Comp Expense	130,712.36	207,035.93		0.00	207,035.93
42900	Miscellaneous Expense	(352.31)	(820.34)		0.00	(820.34)
42910	Fines and Penalties / Late Fees	1,790.43	9,021.23		0.00	9,021.23
42915	Hairdresser	0.00	75.00		0.00	75.00
42920	Permits and Filing Fees	800.00	948.44		0.00	948.44
42925	Corporate Taxes	0.00	702.00		0.00	702.00
42950	Interest Expense-working capital	1,283.72	1,704.49		0.00	1,704.49
42999	Management Fee Expense	623,438.75	822,841.40		0.00	822,841.40
43000	Central Office / Shared Costs	54,133.36	0.00		0.00	0.00
43160	Business Development Supplies & Expense	70,707.00	76,803.50		0.00	76,803.50
43170	Business Development Purchased Services	11,274.46	14,526.95		0.00	14,526.95
45100	Real Estate taxes or PILOT fees	2,031.54	4,260.16		0.00	4,260.16
45200	Interest Expense on long term debt	591,456.90	585,183.88		0.00	585,183.88
45400	Depreciation expense	782,851.30	787,125.13		0.00	787,125.13
45450	Amortization expense	28,578.26	10,483.24		0.00	10,483.24
45451	Amortization expense - Software	8,084.72	7,765.92		0.00	7,765.92
51000	Salaries: Plant	162,491.11	143,961.94		0.00	143,961.94
51090	PTO Accruals: Plant	12,815.00	10,836.89		0.00	10,836.89
51100	Landscaping & Snow Removal	27,647.88	43,555.50		0.00	43,555.50
51160	Plant Supplies & Expense	75,182.76	38,965.55		0.00	38,965.55
51170	Plant Purchased Services	189,064.66	237,442.18		0.00	237,442.18
51210	Utility: Oil & Gas	64,967.91	127,332.88		0.00	127,332.88
51220	Utility: Water	383,757.86	323,873.10		0.00	323,873.10
51230	Utility: Electric	208,864.32	171,895.73		0.00	171,895.73
52010	Salaries: Dietary Mgrs	0.00	72,627.38		0.00	72,627.38
52020	Salaries: Dietary Staff	0.00	432,678.11		0.00	432,678.11

Client: **A443699 - Deutsches Altenheim, Incorporated**  
Engagement: **MDMC 2022 - Deutsches Altenheim, Inc.**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - SNF TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
52021	Salaries: Cooks	0.00	146,677.79		0.00	146,677.79
52030	Salaries: Dietician	0.00	71,006.05		0.00	71,006.05
52090	PTO Accruals: Dietary	0.00	15,051.90		0.00	15,051.90
52160	Dietary Supplies & Expense	0.00	90,413.11		0.00	90,413.11
52170	Dietary Purchased Services	870,669.06	141,535.94		0.00	141,535.94
52200	Food Expense	278,996.66	463,392.04		0.00	463,392.04
53000	Salaries: Laundry	67,130.98	63,168.22		0.00	63,168.22
53090	PTO Accruals: Laundry	1,303.00	2,538.61		0.00	2,538.61
53160	Laundry Supplies & Expense	16,620.77	18,045.58		0.00	18,045.58
53170	Laundry Purchased Services	42,132.56	23,224.56		0.00	23,224.56
53200	Linens & Bedding	1,881.10	3,490.58		0.00	3,490.58
54000	Salaries: Housekeeping	225,228.36	278,403.64		0.00	278,403.64
54090	PTO Accruals: Housekeeping	2,895.00	1,409.59		0.00	1,409.59
54160	Housekeeping Supplies & Expense	48,390.63	54,361.13		0.00	54,361.13
54170	Housekeeping Purchased Services	86,856.30	33,558.96		0.00	33,558.96
60020	Salaries: DON	190,426.03	170,085.83		0.00	170,085.83
60021	Salaries: ADON/SDC	47,808.04	85,675.31		0.00	85,675.31
60022	Salaries: Clin Reimb - RN	190,921.66	201,676.15		0.00	201,676.15
60023	Salaries: RN Mgmt	449,316.39	469,490.40		0.00	469,490.40
60030	Salaries: RN	1,223,566.71	1,032,234.70		0.00	1,032,234.70
60040	Salaries: LPN	1,048,202.45	1,349,296.88		0.00	1,349,296.88
60050	Salaries: CNA/RCA/HHA	2,265,905.73	2,365,757.56		0.00	2,365,757.56
60058	Salaries: TNA	70,541.69	49,158.79		0.00	49,158.79
60060	Salaries: Medical Records	39,225.51	37,771.02		0.00	37,771.02
60065	SALARIES NSG. ADMIN. ASST.	296.00	0.00		0.00	0.00
60090	PTO Accruals: Nursing	0.00	274,159.75		0.00	274,159.75
60160	Nursing Supplies & Expense	355,366.11	295,766.19		0.00	295,766.19
60161	Nursing Supplies & Expense - PPE	24,939.09	52,502.64		0.00	52,502.64
60162	Nursing Supplies & Expense - Covid19 Test	495,290.00	267,254.96		0.00	267,254.96
60170	Nursing Purchased Services	2,676.00	(4,799.01)		0.00	(4,799.01)
6056-500-100	Indirect ST Salaries	0.00	0.00		17,282.00	17,282.00
				CAIDJE - 3	17,282.00	
6057-500-100	Indirect PT Salaries	0.00	0.00		65,506.00	65,506.00
				CAIDJE - 3	65,506.00	
6060-500-100	Indirect OT Salaries	0.00	0.00		61,607.00	61,607.00
				CAIDJE - 3	61,607.00	
63300	Consultant Medical Director	56,000.00	31,500.00		0.00	31,500.00
63350	Consultant Pharmacy	0.00	1,565.04		0.00	1,565.04
67000	Salaries: Social Services LCSW-MSW	127,075.09	196,104.36		0.00	196,104.36
67020	SALARIES CASE MANAGER	6,854.40	0.00		0.00	0.00
67070	Social Services Purchased Services	22,500.00	1,200.00		0.00	1,200.00
67090	PTO Accruals: Social Services/Admissions	28,209.00	19,839.16		0.00	19,839.16
68000	Salaries: Admissions	126,779.96	134,275.27		0.00	134,275.27
70000	Salaries: Activities	226,933.73	396,332.31		0.00	396,332.31
70090	PTO Accruals: Activities	18,911.00	10,992.91		0.00	10,992.91
70160	Activities Supplies & Expense	2,795.83	5,826.91		0.00	5,826.91
70170	Activities Purchased Services	440.00	3,938.02		0.00	3,938.02
77000	Salaries: Rehab Mgmt	12,249.60	0.00		0.00	0.00
77010	Salaries: PT	179,546.71	172,694.86		(43,073.00)	129,621.86
				CAIDJE - 3	(43,073.00)	
77015	Salaries: PTA	78,531.93	79,207.67		(22,433.00)	56,774.67
				CAIDJE - 3	(22,433.00)	
77020	Salaries: OTR	205,728.93	173,320.77		(47,118.00)	126,202.77
				CAIDJE - 3	(47,118.00)	
77025	Salaries: COTA	60,163.16	86,421.43		(14,489.00)	71,932.43
				CAIDJE - 3	(14,489.00)	
77030	Salaries: SLP	129,959.07	49,223.25		(17,282.00)	31,941.25
				CAIDJE - 3	(17,282.00)	
77090	PTO Accruals: Rehab	62,496.00	54,233.80		0.00	54,233.80
77160	Rehab Supplies & Expense	3,706.27	3,853.85		0.00	3,853.85
77170	Rehab Purchased Services	135,303.19	151,299.62		0.00	151,299.62
78011	Pharmacy Part A	170,133.22	198,209.83		0.00	198,209.83
78013	Pharmacy Managed Care	82,433.76	69,346.87		0.00	69,346.87
78014	Pharmacy Private	17,073.25	0.00		0.00	0.00
78021	IV Ther Part A	3,304.48	1,063.71		0.00	1,063.71
78023	IV Ther Other	43,638.07	23.74		0.00	23.74
78031	Med Supp Part A	220.00	302.50		0.00	302.50
78033	Med Supp Other	(101.01)	238.67		0.00	238.67
78041	Oxygen Part A	20,516.17	29,224.52		0.00	29,224.52
78051	Lab Part A	71,879.82	59,578.71		0.00	59,578.71
78052	Lab Part B	55.45	0.00		0.00	0.00
78061	X-ray Part A	8,784.35	15,445.15		0.00	15,445.15
78071	Ambulance Part A	21,894.89	2,265.62		0.00	2,265.62
78073	Ambulance Other	264.31	0.00		0.00	0.00
78075	Ambulance Mcaid	556.10	0.00		0.00	0.00
78081	Complex Med Part A	41,290.00	0.00		0.00	0.00
80100	Bad Debt Expense	173,652.00	178,272.00		0.00	178,272.00
80800	User Fee Expense	723,647.33	802,539.30		0.00	802,539.30
89000	Prior Year Expense Adjustments	(32,549.74)	34,580.40		0.00	34,580.40

Client: **A443699 - Deutsches Altenheim, Incorporated**  
Engagement: **MDMC 2022 - Deutsches Altenheim, Inc.**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - SNF TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		<u>12/31/2021</u>	<u>12/31/2022</u>			<u>12/31/2022</u>
9900-050-000	TRUST INC - G/L UNREALIZE	(548,041.84)	1,373,110.24		0.00	1,373,110.24
99999	Reconciliation Discrepancies	57,022.82	(157,574.77)		0.00	(157,574.77)
<b>Subtotal : None</b>		<u>(3,104,567.01)</u>	<u>750,031.20</u>		<u>0.00</u>	<u>750,031.20</u>
<b>Total [9000] P&amp;L</b>		<u>(3,104,567.01)</u>	<u>750,031.20</u>		<u>0.00</u>	<u>750,031.20</u>

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Client: **A443851 - Armenian Nursing and Rehabilitation Center, Inc.**  
Engagement: **MDMC 2022 - Armenian Nursing and Rehabilitation Center, Inc.**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Worksheet: **T:02 - SNF-CR Groupings**

Account	Description	CAID 12/31/2022	PP-1 12/31/2021
<b>Group : [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>		
<b>Subgroup : None</b>			
1101-110-NRV	Operating Checking - Bank of America 3031	592,435.00	152,303.00
1102-110-NRV	Checking PPP - Orrstown Bank	4,665.00	99,665.00
1103-110-NRV	Petty Cash	368.00	368.00
1106-110-NRV	Checking - Bank of America 1517	86,676.00	222,346.00
1107-110-NRV	Checking - Bank of America 7076	261.00	43,696.00
1152-110-NRV	Checking - Bank of America 6120	15.00	0.00
1199-110-NRV	Bill.com Money Out Clearing	(643.00)	0.00
<b>Subtotal : None</b>		<b>683,777.00</b>	<b>518,378.00</b>
<b>Total [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>	<b>683,777.00</b>	<b>518,378.00</b>
<b>Group : [S6L1.4C1]</b>	<b>Other Cash &amp; Equivalents</b>		
<b>Subgroup : None</b>			
1109-110-NRV	Cash - Patient Funds	90,034.00	38,743.00
<b>Subtotal : None</b>		<b>90,034.00</b>	<b>38,743.00</b>
<b>Total [S6L1.4C1]</b>	<b>Other Cash &amp; Equivalents</b>	<b>90,034.00</b>	<b>38,743.00</b>
<b>Group : [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>		
<b>Subgroup : [S6L1.5C1A/ R Self-Pay Patients (Private)]</b>			
1200-120-NRV	Accounts Receivable	28,727.00	0.00
1200-120-PPA	Accounts Receivable Private Pay Part A	141,925.00	373,042.00
<b>Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)</b>		<b>170,652.00</b>	<b>373,042.00</b>
<b>Subgroup : [S6L1.5C1Ar Medicare Non Managed Care]</b>			
1200-120-MCA	Accounts Receivable Medicare Part A	232,527.00	148,029.00
<b>Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care</b>		<b>232,527.00</b>	<b>148,029.00</b>
<b>Subgroup : [S6L1.5C1A/R Medicare Managed Care]</b>			
1200-120-MAA	Accounts Receivable Managed Care Part A	678,661.00	31,431.00
<b>Subtotal [S6L1.5C1E] A/R Medicare Managed Care</b>		<b>678,661.00</b>	<b>31,431.00</b>
<b>Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care]</b>			
1200-120-DMA	Accounts Receivable Medicaid	384,296.00	370,006.00
<b>Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care</b>		<b>384,296.00</b>	<b>370,006.00</b>
<b>Total [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>	<b>1,466,136.00</b>	<b>922,508.00</b>
<b>Group : [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>		
<b>Subgroup : None</b>			
1210-120-NRV	Allow for Doubtful Accts	(400,000.00)	(94,000.00)
<b>Subtotal : None</b>		<b>(400,000.00)</b>	<b>(94,000.00)</b>
<b>Total [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>	<b>(400,000.00)</b>	<b>(94,000.00)</b>
<b>Group : [S6L1.8C1]</b>	<b>Receivable from Affiliates/Related Parties</b>		
<b>Subgroup : None</b>			
1220-120-NRV	Accounts Receivable - Intercompany	12,521.00	204,922.00
<b>Subtotal : None</b>		<b>12,521.00</b>	<b>204,922.00</b>
<b>Total [S6L1.8C1]</b>	<b>Receivable from Affiliates/Related Parties</b>	<b>12,521.00</b>	<b>204,922.00</b>
<b>Group : [S6L1.11C1]</b>	<b>Other Receivables</b>		
<b>Subgroup : None</b>			
1201-120-NRV	AR Unapplied	4,444.00	14,104.00
<b>Subtotal : None</b>		<b>4,444.00</b>	<b>14,104.00</b>
<b>Total [S6L1.11C1]</b>	<b>Other Receivables</b>	<b>4,444.00</b>	<b>14,104.00</b>
<b>Group : [S6L1.13C1]</b>	<b>Prepaid Insurance</b>		
<b>Subgroup : None</b>			
1310-130-NRV	Prepaid Insurance	108,082.00	56,303.00
1310.2CLA	Long-Term Prepaid Insurance	0.00	26,307.00
<b>Subtotal : None</b>		<b>108,082.00</b>	<b>82,610.00</b>
<b>Total [S6L1.13C1]</b>	<b>Prepaid Insurance</b>	<b>108,082.00</b>	<b>82,610.00</b>
<b>Group : [S6L1.15C1]</b>	<b>Other Prepaid Expenses</b>		
<b>Subgroup : None</b>			
1320-130-NRV	Prepaid Other	142.00	14,177.00
<b>Subtotal : None</b>		<b>142.00</b>	<b>14,177.00</b>
<b>Total [S6L1.15C1]</b>	<b>Other Prepaid Expenses</b>	<b>142.00</b>	<b>14,177.00</b>
<b>Group : [S6L2.1C1]</b>	<b>Land</b>		
<b>Subgroup : None</b>			
1600-160-NRV	Land	42,885.00	42,885.00
<b>Subtotal : None</b>		<b>42,885.00</b>	<b>42,885.00</b>
<b>Total [S6L2.1C1]</b>	<b>Land</b>	<b>42,885.00</b>	<b>42,885.00</b>
<b>Group : [S6L2.2C1]</b>	<b>Building</b>		
<b>Subgroup : [S6L2.2C1A] Building Costs</b>			
1610-160-NRV	Building & Improvements	8,340,257.00	8,340,257.00
<b>Subtotal [S6L2.2C1A] Building Costs</b>		<b>8,340,257.00</b>	<b>8,340,257.00</b>
<b>Subgroup : [S6L2.2C1A/D Building]</b>			
1611-161-NRV	Accum Depr - Buildings & Improvements	(5,641,571.00)	(5,376,511.00)

0.00 Treat as improvement adds for medicaid



Subtotal [S6L2.2C1B] A/D Building		(5,641,571.00)	(5,376,511.00)	(265,060.00)
Total [S6L2.2C1]	Building	2,698,686.00	2,963,746.00	
Group : [S6L2.3C1] Improvements - Cost				
Subgroup : [S6L2.3C1] Building Improvements				
1630-160-NRV	Land Improvements	246,416.00	246,416.00	
Subtotal [S6L2.3C1A]	Building Improvements	246,416.00	246,416.00	0.00
Subgroup : [S6L2.3C1A/D] Building Improvements				
1631-161-NRV	Accum Depr - Land Improvements	(190,508.00)	(185,906.00)	
Subtotal [S6L2.3C1D]	A/D Building Improvements	(190,508.00)	(185,906.00)	(4,602.00)
Total [S6L2.3C1]	Improvements - Cost	55,908.00	60,510.00	
Group : [S6L2.4C1] Equipment				
Subgroup : [S6L2.4C1] Equipment Cost				
1620-160-NRV	Furniture & Equipment	2,144,631.00	2,144,631.00	
Subtotal [S6L2.4C1A]	Equipment Cost	2,144,631.00	2,144,631.00	0.00
Subgroup : [S6L2.4C1A/D] Equipment				
1621-161-NRV	Accum Depr - Furniture & Equipment	(1,917,531.00)	(1,834,063.00)	
Subtotal [S6L2.4C1b]	A/D Equipment	(1,917,531.00)	(1,834,063.00)	(83,468.00)
Total [S6L2.4C1]	Equipment	227,100.00	310,568.00	
Group : [S6L2.6C1] Motor Vehicle - Cost				
Subgroup : [S6L2.6C1] Motor Vehicle Cost				
1640-160-NRV	Vehicles	25,094.00	25,094.00	
Subtotal [S6L2.6C1A]	Motor Vehicle Cost	25,094.00	25,094.00	
Subgroup : [S6L2.6C1A/D] Motor Vehicles				
1641-161-NRV	Accum Depr - Vehicles	(25,094.00)	(25,094.00)	
Subtotal [S6L2.6C1B]	A/D Motor Vehicles	(25,094.00)	(25,094.00)	
Total [S6L2.6C1]	Motor Vehicle - Cost	0.00	0.00	
Group : [S6L5.1C1] Trade Payable				
Subgroup : None				
2100-210-NRV	Accounts Payable	(1,141,954.00)	(415,629.00)	
Subtotal : None		(1,141,954.00)	(415,629.00)	
Total [S6L5.1C1]	Trade Payable	(1,141,954.00)	(415,629.00)	
Group : [S6L5.2C1] Accrued Expenses				
Subgroup : None				
2230-220-NRV	Accrued Expenses - Other	(60,943.00)	(78,810.00)	
2235-220-NRV	Accrued Interest	(4,844.00)	0.00	
2240-220-NRV	Accrued Medicaid User Fee	(148,846.00)	(88,204.00)	
Subtotal : None		(214,633.00)	(167,014.00)	
Total [S6L5.2C1]	Accrued Expenses	(214,633.00)	(167,014.00)	
Group : [S6L5.4C1] Patient Funds Due				
Subgroup : [S6L5.4C1] Patient Funds Due ( Self Pay)				
2100-212-NRV	Resident Refunds	(149,215.00)	0.00	
2410-220-NRV	Deposits & Resident Funds	(38,239.00)	(10,610.00)	
2420-220-NRV	Resident Trust PNA	(44,926.00)	(19,550.00)	
Subtotal [S6L5.4C1A]	Patient Funds Due ( Self Pay)	(232,380.00)	(30,160.00)	
Total [S6L5.4C1]	Patient Funds Due	(232,380.00)	(30,160.00)	
Group : [S6L5.6C1] Long Term Debt, Current Portion-Banks, Mortgages, Other				
Subgroup : [S6L5.6C1] Current LT Debt-Banks				
2625-220-NRV	Line of Credit - Cambridge	(10,304.00)	0.00	
Subtotal [S6L5.6C1A]	Current LT Debt-Banks	(10,304.00)	0.00	
Total [S6L5.6C1]	Long Term Debt, Current Portion-Banks, Mortgages, Other	(10,304.00)	0.00	
Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities				
Subgroup : [S6L5.7C1] Accrued Salaries				
2210-220-NRV	Accrued Salary & Wages	(95,041.00)	(74,632.00)	
2222-220-NRV	Accrued Vacation	(246,556.00)	(229,814.00)	
2223-220-NRV	Accrued Sick	(170,271.00)	(149,660.00)	
Subtotal [S6L5.7C1A]	Accrued Salaries	(511,868.00)	(454,106.00)	
Subgroup : [S6L5.7C1] Accrued Payroll Taxes Payable				
2220-220-NRV	Payroll Taxes & Withholdings	(34,275.00)	(37,464.00)	
Subtotal [S6L5.7C1C]	Accrued Payroll Taxes Payable	(34,275.00)	(37,464.00)	
Subgroup : [S6L5.7C1] Other Payroll Liabilities				
2224-220-NRV	Employee 403B Withholding	1,933.00	(636.00)	
2225-220-NRV	Union Dues	(2,692.00)	0.00	
Subtotal [S6L5.7C1D]	Other Payroll Liabilities	(759.00)	(636.00)	
Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	(546,902.00)	(492,206.00)	
Group : [S6L5.10C1] Other Current Liabilities				
Subgroup : None				
2621-220-NRV	Insurance Financing	(52,926.00)	0.00	
Subtotal : None		(52,926.00)	0.00	
Total [S6L5.10C1]	Other Current Liabilities	(52,926.00)	0.00	

<b>Group : [S6L6.2C1] Due to Related Parties, Subsidiaries &amp; Affiliates</b>		
<b>Subgroup : None</b>		
1800-120-NRV	Note Receivable - ANRC	(275,000.00)
2800-220-NRV	Due to AWWA	(850,000.00)
<b>Subtotal : None</b>		<b>(1,125,000.00)</b>
<b>Total [S6L6.2C1]</b>	<b>Due to Related Parties, Subsidiaries &amp; Affiliates</b>	<b>(1,125,000.00)</b>
<b>Group : [S6L8B.4C1] Owners Equity Balance-Retained Earnings</b>		
<b>Subgroup : None</b>		
3020-300-NRV	Net Assets - Retained Earnings	(3,974,142.00)
<b>Subtotal : None</b>		<b>(3,974,142.00)</b>
<b>Total [S6L8B.4C1]</b>	<b>Owners Equity Balance-Retained Earnings</b>	<b>(3,974,142.00)</b>
<b>Group : [S2L1.1C1] Private Pay</b>		
<b>Subgroup : None</b>		
4100-400-PPA	Room & Board Private Pay Part A	(1,096,700.00)
<b>Subtotal : None</b>		<b>(1,096,700.00)</b>
<b>Total [S2L1.1C1]</b>	<b>Private Pay</b>	<b>(1,096,700.00)</b>
<b>Group : [S2L1.2C1] Commerical Managed Care</b>		
<b>Subgroup : None</b>		
4100-400-MAA	Room & Board Managed Care Part A	(715,215.00)
4120-400-MAA	Room & Board Contractual Managed Care Part A	428,618.00
<b>Subtotal : None</b>		<b>(286,597.00)</b>
<b>Total [S2L1.2C1]</b>	<b>Commerical Managed Care</b>	<b>(286,597.00)</b>
<b>Group : [S2L1.4C1] Medicare-Fee-For-Service</b>		
<b>Subgroup : None</b>		
4100-400-MCA	Room & Board Medicare Part A	(1,381,341.00)
4100-400-OTA	Room & Board Other Part A	0.00
4120-400-MCA	Room & Board Contractual Medicare Part A	365,523.00
<b>Subtotal : None</b>		<b>(1,015,818.00)</b>
<b>Total [S2L1.4C1]</b>	<b>Medicare-Fee-For-Service</b>	<b>(1,015,818.00)</b>
<b>Group : [S2L1.6C1] MassHealth Fee-for-Service</b>		
<b>Subgroup : None</b>		
4100-400-DMA	Room & Board Medicaid	(1,529,562.00)
4120-400-DMA	Room & Board Contractual Medicaid	12,305.00
<b>Subtotal : None</b>		<b>(1,517,257.00)</b>
<b>Total [S2L1.6C1]</b>	<b>MassHealth Fee-for-Service</b>	<b>(1,517,257.00)</b>
<b>Group : [S2L1.8C1] Senior Care Options</b>		
<b>Subgroup : None</b>		
4100-400-SCO	Room & Board Manages Medicaid (Senior Care Option)	(2,528,983.00)
4120-400-SCO	Room & Board Contractual Manages Medicaid (Senior Care Option)	(101,306.00)
<b>Subtotal : None</b>		<b>(2,630,289.00)</b>
<b>Total [S2L1.8C1]</b>	<b>Senior Care Options</b>	<b>(2,630,289.00)</b>
<b>Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service</b>		
<b>Subgroup : None</b>		
4250-400-MCA	Pharmacy Medicare Part A	(89,538.00)
4400-400-MCA	Physical Therapy Medicare Part A	(92,889.00)
4400-400-PPA	Physical Therapy Private Pay Part A	(891.00)
4400-410-MAB	Physical Therapy Managed Care Part B	(37,213.00)
4400-410-MCB	Physical Therapy Medicare Part B	(56,224.00)
4400-410-OTB	Physical Therapy Other Part B	(5,622.00)
4450-400-MCA	Occupational Therapy Medicare Part A	(107,961.00)
4450-400-PPA	Occupational Therapy Private Pay Part A	(232.00)
4450-410-MAB	Occupational Therapy Managed Care Part B	(34,289.00)
4450-410-MCB	Occupational Therapy Medicare Part B	(79,303.00)
4500-400-MCA	Speech Therapy Medicare Part A	(60,631.00)
4500-410-MAB	Speech Therapy Managed Care Part B	(19,211.00)
4500-410-MCB	Speech Therapy Medicare Part B	(15,659.00)
4500-410-OTB	Speech Therapy Other Part B	(7,160.00)
4600-400-MCA	Ambulance Medicare Part A	0.00
4700-400-MCA	X-Ray Medicare Part A	(1,920.00)
4850-400-MCA	Lab Medicare Part A	(11,155.00)
4900-410-MAB	Therapy & Ancillary Part B Contractual Managed Care Part B	14,269.00
4900-410-MCB	Therapy & Ancillary Part B Contractual Medicare Part B	24,368.00
4905-410-MAB	Other Resident Revenue Managed Care Part B	0.00
<b>Subtotal : None</b>		<b>(581,261.00)</b>
<b>Total [S2L1.4C2]</b>	<b>Ancillary-Medicare Fee-for-Service</b>	<b>(581,261.00)</b>
<b>Group : [S2L1.5C2] Ancillary-Medicare Managed Care (Part C)</b>		
<b>Subgroup : None</b>		
4250-400-MAA	Pharmacy Managed Care Part A	(101,838.00)
4400-400-MAA	Physical Therapy Managed Care Part A	(64,745.00)
4450-400-MAA	Occupational Therapy Managed Care Part A	(78,484.00)
4500-400-MAA	Speech Therapy Managed Care Part A	(36,086.00)
4700-400-MAA	X-Ray Managed Care Part A	(4,240.00)
4850-400-MAA	Lab Managed Care Part A	(16,366.00)
4900-410-MAA	Therapy & Ancillary Part B Contractual Managed Care Part A	3,460.00
<b>Subtotal : None</b>		<b>(298,299.00)</b>
<b>Total [S2L1.5C2]</b>	<b>Ancillary-Medicare Managed Care (Part C)</b>	<b>(298,299.00)</b>
<b>Group : [S2L1.8C2] Ancillary-Senior Care Options</b>		
<b>Subgroup : None</b>		
4250-400-DMA	Pharmacy Medicaid	0.00
4250-400-OTA	Pharmacy Other Part A	(18,502.00)

4400-400-OTA	Physical Therapy Other Part A	(15,622.00)	(12,731.00)
4450-400-OTA	Occupational Therapy Other Part A	(23,174.00)	(17,813.00)
4500-400-OTA	Speech Therapy Other Part A	(11,358.00)	(3,158.00)
4500-400-PPA	Speech Therapy Private Pay Part A	0.00	(126.00)
4700-400-OTA	X-Ray Other Part A	0.00	(480.00)
4850-400-OTA	Lab Other Part A	(3,461.00)	(2,023.00)
<b>Subtotal : None</b>		<b>(72,117.00)</b>	<b>(48,601.00)</b>
<b>Total [S2L1.8C2]</b>	<b>Ancillary-Senior Care Options</b>	<b>(72,117.00)</b>	<b>(48,601.00)</b>

<b>Group : [S2L3.2C1]</b>	<b>Endowment &amp; Other Non Recoverable Revenue</b>		
<b>Subgroup : None</b>			
9130-900-NRV	Charitable/Donations Income	(77,695.00)	(18,835.00)
9140-900-NRV	Misc. Income	7,602.00	(9,890.00)
9170-590-NRV	PPP Forgiveness	0.00	(1,059,665.00)
9175-900-NRV	ERTC Credit	(185,053.00)	0.00
9310-900-NRV	COVID Relief Funding - Federal	0.00	(147,856.00)
9320-900-NRV	COVID Relief Funding - State	(395,550.00)	(182,604.00)
<b>Subtotal : None</b>		<b>(650,696.00)</b>	<b>(1,418,850.00)</b>
<b>Total [S2L3.2C1]</b>	<b>Endowment &amp; Other Non Recoverable Revenue</b>	<b>(650,696.00)</b>	<b>(1,418,850.00)</b>

<b>Group : [S2L3.7C1]</b>	<b>Interest Income</b>		
<b>Subgroup : None</b>			
9120-900-NRV	Interest Income	(57.00)	(1,251.00)
<b>Subtotal : None</b>		<b>(57.00)</b>	<b>(1,251.00)</b>
<b>Total [S2L3.7C1]</b>	<b>Interest Income</b>	<b>(57.00)</b>	<b>(1,251.00)</b>

<b>Group : [S2L3.11C1]</b>	<b>Variable Recoverable Income</b>		
<b>Subgroup : None</b>			
9110-900-NRV	Food/Meals Income	0.00	(4,315.00)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(4,315.00)</b>
<b>Total [S2L3.11C1]</b>	<b>Variable Recoverable Income</b>	<b>0.00</b>	<b>(4,315.00)</b>

<b>Group : [S3L1.1C1]</b>	<b>Director of Nurses Salary</b>		
<b>Subgroup : None</b>			
5100-510-NRV	Director of Nursing Salary	536,398.00	138,380.00
<b>Subtotal : None</b>		<b>536,398.00</b>	<b>138,380.00</b>
<b>Total [S3L1.1C1]</b>	<b>Director of Nurses Salary</b>	<b>536,398.00</b>	<b>138,380.00</b>

<b>Group : [S3L1.7C1]</b>	<b>Registered Nurses Salaries</b>		
<b>Subgroup : None</b>			
5111-510-NRV	Registered Nurse Salary Unit 1	515,762.00	705,544.00
5112-510-NRV	Registered Nurse Salary Unit 2	33,291.00	122,910.00
670110.000	Wages - RN Unit Managers	0.00	286,282.00
730130.000	Wages - ADON/SOC	0.00	121,164.00
<b>Subtotal : None</b>		<b>549,053.00</b>	<b>1,235,900.00</b>
<b>Total [S3L1.7C1]</b>	<b>Registered Nurses Salaries</b>	<b>549,053.00</b>	<b>1,235,900.00</b>

<b>Group : [S3L1.10C1]</b>	<b>Registered Nurses Purchased Service Per Diem</b>		
<b>Subgroup : None</b>			
6055.00	PURCH. SVC. OTHER	552,465.00	0.00
<b>Subtotal : None</b>		<b>552,465.00</b>	<b>0.00</b>
<b>Total [S3L1.10C1]</b>	<b>Registered Nurses Purchased Service Per Diem</b>	<b>552,465.00</b>	<b>0.00</b>

<b>Group : [S3L1.12C1]</b>	<b>Licensed Practical Nurses Salary</b>		
<b>Subgroup : None</b>			
5121-510-NRV	Licensed PPActical Nurse Salary Unit 1	90,953.00	13,695.00
5122-510-NRV	Licensed PPActical Nurse Salary Unit 2	163,380.00	162,697.00
<b>Subtotal : None</b>		<b>254,333.00</b>	<b>176,392.00</b>
<b>Total [S3L1.12C1]</b>	<b>Licensed Practical Nurses Salary</b>	<b>254,333.00</b>	<b>176,392.00</b>

<b>Group : [S3L1.16C1]</b>	<b>Licensed Practical Nurses Purchased Service Tempory Agency Staff</b>		
<b>Subgroup : None</b>			
5450-510-NRV	Purchased Services Agency Nursing	1,062,058.00	648,407.00
<b>Subtotal : None</b>		<b>1,062,058.00</b>	<b>648,407.00</b>
<b>Total [S3L1.16C1]</b>	<b>Licensed Practical Nurses Purchased Service Tempory A</b>	<b>1,062,058.00</b>	<b>648,407.00</b>

<b>Group : [S3L1.17C1]</b>	<b>Certified Nurses Aides Salaries</b>		
<b>Subgroup : None</b>			
5100-520-NRV	Rehabilitation Aide Salary	162.00	19,969.00
5131-510-NRV	Nurse Aides Salary Unit 1	606,813.00	484,900.00
5132-510-NRV	Nurse Aides Salary Unit 2	361,718.00	500,543.00
<b>Subtotal : None</b>		<b>968,693.00</b>	<b>1,005,412.00</b>
<b>Total [S3L1.17C1]</b>	<b>Certified Nurses Aides Salaries</b>	<b>968,693.00</b>	<b>1,005,412.00</b>

<b>Group : [S3L2.1C1]</b>	<b>Administration Salaries</b>		
<b>Subgroup : [S3L2.1C1A]</b>	<b>Administrator Salaries</b>		
5100-590-NRV	Chief Executive Officer Salary	10,790.00	21,214.00
5101-590-NRV	Administrator Salary	316,643.00	180,606.00
5110-590-NRV	Executive Director Salary	1,369.00	0.00
<b>Subtotal [S3L2.1C1A]</b>	<b>Administrator Salaries</b>	<b>328,802.00</b>	<b>201,820.00</b>
<b>Total [S3L2.1C1]</b>	<b>Administration Salaries</b>	<b>328,802.00</b>	<b>201,820.00</b>

<b>Group : [S3L2.7C1]</b>	<b>Clerical Staff Salaries</b>		
<b>Subgroup : None</b>			
5103-590-NRV	Business Office Salary	62,365.00	136,189.00
<b>Subtotal : None</b>		<b>62,365.00</b>	<b>136,189.00</b>
<b>Total [S3L2.7C1]</b>	<b>Clerical Staff Salaries</b>	<b>62,365.00</b>	<b>136,189.00</b>

<b>Group : [S3L2.11C1]</b>	<b>Electronic Data Processing, Payroll &amp; Bookkeeping Services</b>		
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<b>Subgroup : None</b>			
5920-590-NRV	Payroll Processing Fees	24,338.00	23,482.00
5920-610-NRV	Payroll Processing Fees - Employee Benefits	7,795.00	0.00
<b>Subtotal : None</b>		<b>32,133.00</b>	<b>23,482.00</b>
<b>Total [S3L2.11C1]</b>	<b>Electronic Data Processing, Payroll &amp; Bookkeeping Servi</b>	<b>32,133.00</b>	<b>23,482.00</b>
<b>Group : [S3L2.12C1] Office Supplies</b>			
<b>Subgroup : None</b>			
5400-590-NRV	Admin Supplies	25,940.00	20,151.00
5400-610-NRV	Employee Benefits Supplies	283.00	0.00
5402-590-NRV	Printing & Production - Admin	15,896.00	0.00
5402-610-NRV	Printing & Production	0.00	10,459.00
5403-590-NRV	Postage - Admin	(493.00)	0.00
5403-610-NRV	Postage	0.00	4,323.00
5441-590-NRV	Computer Expense	(249.00)	72,525.00
5940-590-NRV	Software Expense	26,034.00	21,669.00
5970-590-NRV	Bank Service Charges	15,936.00	10,264.00
<b>Subtotal : None</b>		<b>83,347.00</b>	<b>139,391.00</b>
<b>Total [S3L2.12C1]</b>	<b>Office Supplies</b>	<b>83,347.00</b>	<b>139,391.00</b>
<b>Group : [S3L2.13C1] Telecommunications (e.g. Internet &amp; Phone)</b>			
<b>Subgroup : None</b>			
5864-580-NRV	Telephone	32,826.00	34,917.00
5864-590-NRV	Telephone - Admin	2,141.00	0.00
5865-580-NRV	Cable TV	31,730.00	20,890.00
<b>Subtotal : None</b>		<b>66,697.00</b>	<b>55,807.00</b>
<b>Total [S3L2.13C1]</b>	<b>Telecommunications (e.g. Internet &amp; Phone)</b>	<b>66,697.00</b>	<b>55,807.00</b>
<b>Group : [S3L2.15C1] Travel, Conventions &amp; Meetings</b>			
<b>Subgroup : None</b>			
5980-590-NRV	Meals & Entertainment	83.00	3,016.00
<b>Subtotal : None</b>		<b>83.00</b>	<b>3,016.00</b>
<b>Total [S3L2.15C1]</b>	<b>Travel, Conventions &amp; Meetings</b>	<b>83.00</b>	<b>3,016.00</b>
<b>Group : [S3L2.16C1] Advertising: Help Wanted</b>			
<b>Subgroup : None</b>			
6010-590-NRV	Recruitment Advertisement	71,625.00	69,842.00
<b>Subtotal : None</b>		<b>71,625.00</b>	<b>69,842.00</b>
<b>Total [S3L2.16C1]</b>	<b>Advertising: Help Wanted</b>	<b>71,625.00</b>	<b>69,842.00</b>
<b>Group : [S3L2.17C1] Licenses &amp; Dues: Patient Care Related Portion</b>			
<b>Subgroup : None</b>			
5930-590-NRV	Subscriptions	5,150.00	4,684.00
5930-610-NRV	Subscriptions - Employee Benefits	4,890.00	0.00
5960-590-NRV	Licenses & Dues	4,784.00	14,509.00
<b>Subtotal : None</b>		<b>14,824.00</b>	<b>19,193.00</b>
<b>Total [S3L2.17C1]</b>	<b>Licenses &amp; Dues: Patient Care Related Portion</b>	<b>14,824.00</b>	<b>19,193.00</b>
<b>Group : [S3L2.18C1] Continuing Professional Education / Training &amp; Development</b>			
<b>Subgroup : [S3L2.18C1A]Administration Education / Training</b>			
5410-590-NRV	Administrative Education	7,165.00	0.00
5410-610-NRV	Administrative Education	0.00	4,199.00
<b>Subtotal [S3L2.18C1A]Administration Education / Training</b>		<b>7,165.00</b>	<b>4,199.00</b>
<b>Subgroup : [S3L2.18C1B]Nursing Job Related Education</b>			
5440-510-NRV	Professional Services & Consulting - Nursing	1,200.00	0.00
<b>Subtotal [S3L2.18C1B]Nursing Job Related Education</b>		<b>1,200.00</b>	<b>0.00</b>
<b>Total [S3L2.18C1]</b>	<b>Continuing Professional Education / Training &amp; Developm</b>	<b>8,365.00</b>	<b>4,199.00</b>
<b>Group : [S3L2.19C1] Accounting Services (not related to Appeals)</b>			
<b>Subgroup : None</b>			
5910-590-NRV	Accounting Fees	312,223.00	212,435.00
<b>Subtotal : None</b>		<b>312,223.00</b>	<b>212,435.00</b>
<b>Total [S3L2.19C1]</b>	<b>Accounting Services (not related to Appeals)</b>	<b>312,223.00</b>	<b>212,435.00</b>
<b>Group : [S3L2.20C1] Insurance: Malpractice &amp; General Liability</b>			
<b>Subgroup : None</b>			
5840-580-NRV	Insurance - Property & Liability - Plant and Maintenance	(875.00)	0.00
5840-610-NRV	Insurance - Property & Liability - Employee Benefits	826.00	0.00
730532.000	Insurance - Liabilities	76,198.00	59,803.00
<b>Subtotal : None</b>		<b>76,149.00</b>	<b>59,803.00</b>
<b>Total [S3L2.20C1]</b>	<b>Insurance: Malpractice &amp; General Liability</b>	<b>76,149.00</b>	<b>59,803.00</b>
<b>Group : [S3L2.22C1] Other A &amp; G Expenses</b>			
<b>Subgroup : None</b>			
5440-590-NRV	Administrative Professional Services	90,097.00	137,846.00
5450-590-NRV	Purchased Services	8,255.00	31,690.00
5499-590-NRV	Miscellaneous Expenses	48,355.00	3,817.00
5499-620-NRV	Miscellaneous Expenses - Other	1,160.00	0.00
<b>Subtotal : None</b>		<b>147,867.00</b>	<b>173,353.00</b>
<b>Total [S3L2.22C1]</b>	<b>Other A &amp; G Expenses</b>	<b>147,867.00</b>	<b>173,353.00</b>
<b>Group : [S3L2B.1C1] Advertising Marketing</b>			
<b>Subgroup : None</b>			
6020-590-NRV	Promotional Advertisement	13,766.00	5,855.00
6470-590-NRV	Advertising	630.00	0.00
<b>Subtotal : None</b>		<b>14,396.00</b>	<b>5,855.00</b>
<b>Total [S3L2B.1C1]</b>	<b>Advertising Marketing</b>	<b>14,396.00</b>	<b>5,855.00</b>

<b>Group : [S3L2B.2C1] Licenses &amp; Dues Not Patient Related to Resident Care</b>			
<b>Subgroup : None</b>			
5960-580-NRV	Licenses & Dues - Plant and Maintenance	900.00	0.00
<b>Subtotal : None</b>		<b>900.00</b>	<b>0.00</b>
<b>Total [S3L2B.2C1] Licenses &amp; Dues Not Patient Related to Resident Care</b>		<b>900.00</b>	<b>0.00</b>
<b>Group : [S3L2B.6C1] Legal: Other</b>			
<b>Subgroup : None</b>			
5915-590-NRV	Legal Fees	34,705.00	66,340.00
<b>Subtotal : None</b>		<b>34,705.00</b>	<b>66,340.00</b>
<b>Total [S3L2B.6C1] Legal: Other</b>		<b>34,705.00</b>	<b>66,340.00</b>
<b>Group : [S3L2B.8C1] Management Company Fees</b>			
<b>Subgroup : None</b>			
5995-590-NRV	Management Fee	34,596.00	0.00
<b>Subtotal : None</b>		<b>34,596.00</b>	<b>0.00</b>
<b>Total [S3L2B.8C1] Management Company Fees</b>		<b>34,596.00</b>	<b>0.00</b>
<b>Group : [S3L2B.10C1] Interest on Working Capital</b>			
<b>Subgroup : None</b>			
730570.000	Interest Working Capital Debt	411.00	0.00
<b>Subtotal : None</b>		<b>411.00</b>	<b>0.00</b>
<b>Total [S3L2B.10C1] Interest on Working Capital</b>		<b>411.00</b>	<b>0.00</b>
<b>Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest</b>			
<b>Subgroup : None</b>			
6410-100-NRV	Interest Expense	7,512.00	0.00
<b>Subtotal : None</b>		<b>7,512.00</b>	<b>0.00</b>
<b>Total [S3L2B.11C1] Fines, Late Fees, Penalties including Interest</b>		<b>7,512.00</b>	<b>0.00</b>
<b>Group : [S3L2B.14C1] Bad Debt Expenses</b>			
<b>Subgroup : None</b>			
4990-590-NRV	Bad Debt Expense	456,654.00	0.00
<b>Subtotal : None</b>		<b>456,654.00</b>	<b>0.00</b>
<b>Total [S3L2B.14C1] Bad Debt Expenses</b>		<b>456,654.00</b>	<b>0.00</b>
<b>Group : [S3L2B.15C1] User Fee Assessment</b>			
<b>Subgroup : None</b>			
5290-510-NRV	MA Medicaid User Fee	428,211.00	330,642.00
<b>Subtotal : None</b>		<b>428,211.00</b>	<b>330,642.00</b>
<b>Total [S3L2B.15C1] User Fee Assessment</b>		<b>428,211.00</b>	<b>330,642.00</b>
<b>Group : [S3L3.5C1] Plant Operations: Salaires</b>			
<b>Subgroup : None</b>			
5100-580-NRV	Plant & Maintenance Salary	81,504.00	73,535.00
<b>Subtotal : None</b>		<b>81,504.00</b>	<b>73,535.00</b>
<b>Total [S3L3.5C1] Plant Operations: Salaires</b>		<b>81,504.00</b>	<b>73,535.00</b>
<b>Group : [S3L3.8C1] Plant Operations: Purchased Service</b>			
<b>Subgroup : None</b>			
5450-580-NRV	Plant & Maintenance Purchased Services	204,240.00	233,138.00
<b>Subtotal : None</b>		<b>204,240.00</b>	<b>233,138.00</b>
<b>Total [S3L3.8C1] Plant Operations: Purchased Service</b>		<b>204,240.00</b>	<b>233,138.00</b>
<b>Group : [S3L3.9C1] Plant Operations: Supplies &amp; Expenses</b>			
<b>Subgroup : None</b>			
5400-580-NRV	Plant & Maintenance Supplies	18,176.00	14,062.00
5860-580-NRV	Facility Maintenance & Repairs	36,288.00	15,456.00
<b>Subtotal : None</b>		<b>54,464.00</b>	<b>29,518.00</b>
<b>Total [S3L3.9C1] Plant Operations: Supplies &amp; Expenses</b>		<b>54,464.00</b>	<b>29,518.00</b>
<b>Group : [S3L3.10C1] Plant Operatins: Utilities</b>			
<b>Subgroup : None</b>			
5861-580-NRV	Fuel & Gas	56,399.00	38,963.00
5862-560-NRV	Water & Sewer - Housekeeping	825.00	0.00
5862-580-NRV	Water & Sewer	46,597.00	30,152.00
5863-580-NRV	Trash Removal	26,118.00	22,549.00
5866-580-NRV	Electricity	17,863.00	23,108.00
<b>Subtotal : None</b>		<b>147,802.00</b>	<b>114,772.00</b>
<b>Total [S3L3.10C1] Plant Operatins: Utilities</b>		<b>147,802.00</b>	<b>114,772.00</b>
<b>Group : [S3L3.16C1] Dietician: Purchased Service</b>			
<b>Subgroup : None</b>			
5440-550-NRV	Dietary Consultant	23,776.00	26,102.00
<b>Subtotal : None</b>		<b>23,776.00</b>	<b>26,102.00</b>
<b>Total [S3L3.16C1] Dietician: Purchased Service</b>		<b>23,776.00</b>	<b>26,102.00</b>
<b>Group : [S3L3.18C1] Dietary: Salaries</b>			
<b>Subgroup : None</b>			
5100-550-NRV	Dietary Salary	441,448.00	382,456.00
<b>Subtotal : None</b>		<b>441,448.00</b>	<b>382,456.00</b>
<b>Total [S3L3.18C1] Dietary: Salaries</b>		<b>441,448.00</b>	<b>382,456.00</b>
<b>Group : [S3L3.21C1] Dietary: Food</b>			
<b>Subgroup : None</b>			
5408-510-NRV	Dietary Supplements - Nursing	2,176.00	0.00
5408-550-NRV	Dietary Supplements	1,572.00	13,720.00
5411-550-NRV	Raw Food	231,646.00	189,001.00
<b>Subtotal : None</b>		<b>235,394.00</b>	<b>202,721.00</b>
<b>Total [S3L3.21C1] Dietary: Food</b>		<b>235,394.00</b>	<b>202,721.00</b>

<b>Group : [S3L3.23C1] Dietary: Supplies &amp; Expenses</b>			
<b>Subgroup : None</b>			
5400-550-NRV	Dietary Supplies	4,674.00	52,349.00
5860-550-NRV	Facility Maintenance & Repairs - Dietary	1,593.00	0.00
<b>Subtotal : None</b>		<b>6,267.00</b>	<b>52,349.00</b>
<b>Total [S3L3.23C1] Dietary: Supplies &amp; Expenses</b>		<b>6,267.00</b>	<b>52,349.00</b>
<b>Group : [S3L3.24C1] Housekeeping / Laundry: Salaries</b>			
<b>Subgroup : [S3L3.24C]Housekeeping Salries</b>			
5100-560-NRV	Housekeeping Salary	82,588.00	104,947.00
<b>Subtotal [S3L3.24C1A]Housekeeping Salries</b>		<b>82,588.00</b>	<b>104,947.00</b>
<b>Subgroup : [S3L3.24C]Laundry Salaries</b>			
5100-570-NRV	Laundry Salary	36,982.00	28,675.00
<b>Subtotal [S3L3.24C1B]Laundry Salaries</b>		<b>36,982.00</b>	<b>28,675.00</b>
<b>Total [S3L3.24C1] Housekeeping / Laundry: Salaries</b>		<b>119,570.00</b>	<b>133,622.00</b>
<b>Group : [S3L3.28C1] Housekeeping / Laundry: Supplies &amp; Expense</b>			
<b>Subgroup : [S3L3.28C]Housekeeping Supplies &amp; Expenses</b>			
5400-560-NRV	Housekeeping Supplies	6,800.00	10,158.00
5416-560-NRV	Housekeeping Other Expenses	312,749.00	180,342.00
<b>Subtotal [S3L3.28C1A]Housekeeping Supplies &amp; Expenses</b>		<b>319,549.00</b>	<b>190,500.00</b>
<b>Subgroup : [S3L3.28C]Laundry Supplies &amp; Expense</b>			
5400-570-NRV	Laundry Supplies	0.00	5,722.00
5402-570-NRV	Printing & Production - Laundry	578.00	0.00
5406-570-NRV	Laundry Disposal	0.00	25,727.00
<b>Subtotal [S3L3.28C1B]Laundry Supplies &amp; Expense</b>		<b>578.00</b>	<b>31,449.00</b>
<b>Total [S3L3.28C1] Housekeeping / Laundry: Supplies &amp; Expense</b>		<b>320,127.00</b>	<b>221,949.00</b>
<b>Group : [S3L3.29C1] Housekeepong / Laundry: Linen &amp; Bedding</b>			
<b>Subgroup : None</b>			
5407-570-NRV	Laundry Linen & Bedding	1,634.00	6,090.00
<b>Subtotal : None</b>		<b>1,634.00</b>	<b>6,090.00</b>
<b>Total [S3L3.29C1] Housekeepong / Laundry: Linen &amp; Bedding</b>		<b>1,634.00</b>	<b>6,090.00</b>
<b>Group : [S3L3.36C1] Unit Clerks &amp; Medical Records: Salaries</b>			
<b>Subgroup : None</b>			
5100-515-NRV	Medical Records Salary	165,768.00	63,487.00
<b>Subtotal : None</b>		<b>165,768.00</b>	<b>63,487.00</b>
<b>Total [S3L3.36C1] Unit Clerks &amp; Medical Records: Salaries</b>		<b>165,768.00</b>	<b>63,487.00</b>
<b>Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries</b>			
<b>Subgroup : [S3L3.40C]MDS Salaries</b>			
5101-510-NRV	MDS Coordinatory Salary	80,344.00	124,744.00
<b>Subtotal [S3L3.40C1B]MDS Salaries</b>		<b>80,344.00</b>	<b>124,744.00</b>
<b>Total [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Mir</b>		<b>80,344.00</b>	<b>124,744.00</b>
<b>Group : [S3L3.48C1] Social Service Worker: Salaries</b>			
<b>Subgroup : None</b>			
5100-540-NRV	Social Services Salary	145,397.00	127,827.00
<b>Subtotal : None</b>		<b>145,397.00</b>	<b>127,827.00</b>
<b>Total [S3L3.48C1] Social Service Worker: Salaries</b>		<b>145,397.00</b>	<b>127,827.00</b>
<b>Group : [S3L3.51C1] Social Service Worker: Purchased Service</b>			
<b>Subgroup : None</b>			
5450-540-NRV	Purchased Services - Social Services	18,506.00	0.00
<b>Subtotal : None</b>		<b>18,506.00</b>	<b>0.00</b>
<b>Total [S3L3.51C1] Social Service Worker: Purchased Service</b>		<b>18,506.00</b>	<b>0.00</b>
<b>Group : [S3L3.62C1] Direct Restorative Therapy: Consultants</b>			
<b>Subgroup : None</b>			
5450-520-NRV	Purchased Services - Therapy	25,046.00	5,966.00
5461-520-NRV	Physical Therapy Contracted Services	134,060.00	157,024.00
5462-520-NRV	Occupational Therapy Contracted Services	118,942.00	135,877.00
5463-520-NRV	Speech Language Pathology Contracted Services	52,393.00	56,086.00
<b>Subtotal : None</b>		<b>330,441.00</b>	<b>354,953.00</b>
<b>Total [S3L3.62C1] Direct Restorative Therapy: Consultants</b>		<b>330,441.00</b>	<b>354,953.00</b>
<b>Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries</b>			
<b>Subgroup : None</b>			
5100-530-NRV	Activites Salary	140,351.00	122,785.00
<b>Subtotal : None</b>		<b>140,351.00</b>	<b>122,785.00</b>
<b>Total [S3L3.64C1] Recreational Therapy/Activities: Salaries</b>		<b>140,351.00</b>	<b>122,785.00</b>
<b>Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service</b>			
<b>Subgroup : None</b>			
5450-530-NRV	Activities Purchased Services	7,890.00	5,125.00
<b>Subtotal : None</b>		<b>7,890.00</b>	<b>5,125.00</b>
<b>Total [S3L3.67C1] Recreational Therapy/Activities: Purchased Service</b>		<b>7,890.00</b>	<b>5,125.00</b>
<b>Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies &amp; Expenses</b>			
<b>Subgroup : None</b>			
5400-530-NRV	Activities Supplies	4,455.00	5,370.00
5465-530-NRV	Ambulance Fees - Activities	8,385.00	0.00
5499-530-NRV	Miscellaneous Expenses - Activities	9.00	0.00

<b>Subtotal : None</b>		<b>12,849.00</b>	<b>5,370.00</b>
<b>Total [S3L3.88C1]</b>	<b>Recreational Therapy/Activities: Supplies &amp; Expenses</b>	<b>12,849.00</b>	<b>5,370.00</b>
<b>Group : [S3L3.78C1]</b>	<b>Travel: Motor Vehicle Expense</b>		
<b>Subgroup : None</b>			
5950-580-NRV	Automobile & Travel	337.00	0.00
5950-590-NRV	Automobile & Travel Default	0.00	7,066.00
730531.000	Insurance - Automobile	0.00	6,339.00
<b>Subtotal : None</b>		<b>337.00</b>	<b>13,405.00</b>
<b>Total [S3L3.78C1]</b>	<b>Travel: Motor Vehicle Expense</b>	<b>337.00</b>	<b>13,405.00</b>
<b>Group : [S3L3.82C1]</b>	<b>Physician Services: Medical Director</b>		
<b>Subgroup : None</b>			
5430-510-NRV	Medical Director	42,000.00	36,000.00
<b>Subtotal : None</b>		<b>42,000.00</b>	<b>36,000.00</b>
<b>Total [S3L3.82C1]</b>	<b>Physician Services: Medical Director</b>	<b>42,000.00</b>	<b>36,000.00</b>
<b>Group : [S3L3.87C1]</b>	<b>Legend Drugs</b>		
<b>Subgroup : None</b>			
5210-510-NRV	Laboratory	390.00	0.00
5210-520-NRV	Laboratory	33,688.00	23,073.00
5220-520-NRV	X-Ray Expense	2,920.00	3,280.00
5230-520-NRV	Pharmacy & Medications Expense	128,635.00	85,489.00
5465-510-NRV	Ambulance Fees - Nursing	9,320.00	3,393.00
5465-520-NRV	Ambulance Fees - Therapy/Ancillary	250.00	0.00
<b>Subtotal : None</b>		<b>175,203.00</b>	<b>115,235.00</b>
<b>Total [S3L3.87C1]</b>	<b>Legend Drugs</b>	<b>175,203.00</b>	<b>115,235.00</b>
<b>Group : [S3L3.89C1]</b>	<b>House Supplies Not Resold</b>		
<b>Subgroup : None</b>			
5400-510-NRV	Nursing Supplies	269,769.00	228,537.00
5400-520-NRV	Therapy Supplies	2,725.00	2,941.00
5400-620-NRV	Other Expenses Supplies	1,088.00	0.00
5401-510-NRV	Infection Control Supplies/Services	0.00	24,867.00
5860-510-NRV	Facility Maintenance & Repairs - Nursing	4,089.00	0.00
5999-590-NRV	COVID 19 Pandemic Expenses	228,465.00	298,418.00
<b>Subtotal : None</b>		<b>506,136.00</b>	<b>554,763.00</b>
<b>Total [S3L3.89C1]</b>	<b>House Supplies Not Resold</b>	<b>506,136.00</b>	<b>554,763.00</b>
<b>Group : [S3L3.92C1]</b>	<b>Pharmacy Consultant</b>		
<b>Subgroup : None</b>			
5440-520-NRV	Pharmacy Consultant	4,296.00	16,983.00
<b>Subtotal : None</b>		<b>4,296.00</b>	<b>16,983.00</b>
<b>Total [S3L3.92C1]</b>	<b>Pharmacy Consultant</b>	<b>4,296.00</b>	<b>16,983.00</b>
<b>Group : [S3L4.1C1]</b>	<b>Depreciaton</b>		
<b>Subgroup : [S3L4.1C1]</b>	<b>Equipment Depreciation</b>		
6310-630-NRV	Depreciation	353,093.00	362,436.00
6320-620-NRV	Amortization	37.00	221.00
<b>Subtotal [S3L4.1C1C]</b>	<b>Equipment Depreciation</b>	<b>353,130.00</b>	<b>362,657.00</b>
<b>Total [S3L4.1C1]</b>	<b>Depreciaton</b>	<b>353,130.00</b>	<b>362,657.00</b>
<b>Group : [S3L4.6C1]</b>	<b>Building Insurance Expense-SNF-CR</b>		
<b>Subgroup : None</b>			
5840-590-NRV	Insurance - Property & Liability	26,160.00	24,330.00
<b>Subtotal : None</b>		<b>26,160.00</b>	<b>24,330.00</b>
<b>Total [S3L4.6C1]</b>	<b>Building Insurance Expense-SNF-CR</b>	<b>26,160.00</b>	<b>24,330.00</b>
<b>Group : [S3L4.12C1]</b>	<b>Other Fixed Cost Expense-SNF-CR</b>		
<b>Subgroup : None</b>			
5820-510-NRV	Rental - Equipment & Facility - Nursing	10,280.00	0.00
5820-590-NRV	Rental - Equipment & Facility	5,401.00	16,288.00
<b>Subtotal : None</b>		<b>15,681.00</b>	<b>16,288.00</b>
<b>Total [S3L4.12C1]</b>	<b>Other Fixed Cost Expense-SNF-CR</b>	<b>15,681.00</b>	<b>16,288.00</b>
<b>Group : [CLA-53.01]</b>	<b>LA-Group Health/Life</b>		
<b>Subgroup : None</b>			
6140-610-NRV	Group Health Insurance	319,168.00	252,332.00
6141-610-NRV	Group Life Insurance	(6,013.00)	4,853.00
<b>Subtotal : None</b>		<b>313,155.00</b>	<b>257,185.00</b>
<b>Total [CLA-53.01]</b>	<b>LA-Group Health/Life</b>	<b>313,155.00</b>	<b>257,185.00</b>
<b>Group : [CLA-53.02]</b>	<b>LA-Employee Pensions</b>		
<b>Subgroup : None</b>			
6160-610-NRV	Pension 403b	15,774.00	22,511.00
<b>Subtotal : None</b>		<b>15,774.00</b>	<b>22,511.00</b>
<b>Total [CLA-53.02]</b>	<b>LA-Employee Pensions</b>	<b>15,774.00</b>	<b>22,511.00</b>
<b>Group : [CLA-53.03]</b>	<b>LA-Employee Benefits</b>		
<b>Subgroup : None</b>			
5405-610-NRV	Criminal Background Check - Employee Benefits	1,148.00	179.00
5499-610-NRV	Miscellaneous Expenses - Employee Benefits	345.00	0.00
5960-610-NRV	Licenses & Dues - Employee Benefits	2,955.00	0.00
6151-610-NRV	Employee Benefits Other	20,685.00	22,710.00
<b>Subtotal : None</b>		<b>25,133.00</b>	<b>22,889.00</b>
<b>Total [CLA-53.03]</b>	<b>LA-Employee Benefits</b>	<b>25,133.00</b>	<b>22,889.00</b>
<b>Group : [CLA-53.04]</b>	<b>LA-Payroll Taxes</b>		
<b>Subgroup : None</b>			
6120-610-NRV	Employer Payroll Taxes	283,589.00	297,036.00

6130-610-NRV	Unemployment	0.00	15,479.00
<b>Subtotal : None</b>		<b>283,589.00</b>	<b>312,515.00</b>
<b>Total [CLA-53.04]</b>	<b>LA-Payroll Taxes</b>	<b>283,589.00</b>	<b>312,515.00</b>
<b>Group : [CLA-53.05]</b>	<b>LA-Workers Comp</b>		
<b>Subgroup : None</b>			
6170-610-NRV	Workers' Compensation Insurance	54,386.00	60,297.00
<b>Subtotal : None</b>		<b>54,386.00</b>	<b>60,297.00</b>
<b>Total [CLA-53.05]</b>	<b>LA-Workers Comp</b>	<b>54,386.00</b>	<b>60,297.00</b>
	<b>NET (INCOME) LOSS</b>	<b>0.00</b>	<b>0.00</b>
	<b>Sum of Account Groups</b>	<b>0.00</b>	<b>0.00</b>



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