

Client: **A443166 - Holden Nursing Home, Inc.**
Engagement: **MDMC 2022 - Holden Nursing Home**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF CR TB Report**

Account	Description	PP-1 12/31/2021	JE Ref #	CAIDJE 12/31/2022	CAID 12/31/2022
Group : [1] Balance Sheet					
Subgroup : None					
100200.000	Cash - Petty	700.00		0.00	200.00
100270.000	Cash - Money Market 1931	600,144.00		0.00	501,650.00
100350.000	Cash - HUD Escrow	85,357.00		0.00	108,826.00
100360.000	Cash - HUD Escrow Capital	668,026.00		0.00	610,184.00
111000.000	A/R - Total	1,790,446.00		0.00	2,202,018.00
120000.000	A/R - Allowance For Bad Debt	(147,058.00)		0.00	(145,836.00)
155000.000	Prepaid - Other Expenses	11,726.00		0.00	15,326.00
160500.000	Land	1,137,338.00		0.00	1,137,338.00
160750.000	Land Improvements	1,004,776.00		0.00	1,004,776.00
161000.000	Building	9,084,234.00		0.00	9,084,234.00
161250.000	Building Improvements	6,479,877.00		0.00	6,819,695.00
161300.000	Improvements Other	172,300.00		0.00	172,300.00
162000.000	Furniture Fixture & Equipment	4,016,364.00		0.00	4,054,245.00
163000.000	Computer Software	69,640.00		0.00	69,640.00
163500.000	Mortgage Acquisition Cost	348,347.00		0.00	348,347.00
164000.000	Accum. Dep. - Land Imp	(471,436.00)		0.00	(518,354.00)
165000.000	Accum. Dep. - Building	(3,159,909.00)		0.00	(3,351,016.00)
165250.000	Accum. Dep.-Building Imp	(3,211,581.00)		0.00	(3,498,091.00)
165300.000	Accum. Dep. - Imp Other	(78,969.00)		0.00	(108,041.00)
166000.000	Accum. Dep. - FF&E	(3,375,157.00)		0.00	(3,625,421.00)
167000.000	Accum. Dep.-Computer Software	(69,640.00)		0.00	(69,640.00)
168000.000	Accum. Amort.-Mtg Acq Cost	(18,596.00)		0.00	(28,549.00)
200050.000	Current Maturities Of LTD	(300,618.00)		0.00	(308,467.00)
200100.000	Accounts Payable	(877,973.00)		0.00	(1,506,441.00)
200200.000	Accrued Expenses	(53,246.00)		0.00	(40,986.00)
202000.000	Accrued Wages	(129,051.00)		0.00	(153,503.00)
202100.000	Accrued ET/PTO	(277,723.00)		0.00	(312,229.00)
202200.000	Accrued Payroll Taxes	(36,478.00)		0.00	(38,566.00)
203000.000	Supplemental Insurance W/H	(96.00)		0.00	(95.00)
203500.000	DHRA	(2,764.00)		0.00	0.00
213000.000	Payroll Misc	0.00		0.00	(110.00)
214000.000	Employee 401K W/H	0.00		0.00	(8,225.00)
214250.000	Employer 401K Match	0.00		0.00	(1,179.00)
214500.000	Employee 401K Loan W/H	0.00		0.00	(241.00)
215100.000	Patient Exchange	(32.00)		0.00	0.00
215150.000	Exchange - Other	(100.00)		0.00	0.00
215250.000	Unearned Revenue	(88,528.00)		0.00	(80,094.00)
215390.000	Due To/From	4,989,663.00		0.00	6,581,752.00
251000.000	Notes Payable	(15,487,786.00)		0.00	(15,179,319.00)
301000.000	Capital Stock	(72,890.00)		0.00	(72,890.00)
307000.000	Additional Paid-in Capital	(150,000.00)		0.00	(150,000.00)
308000.000	Retained Earnings	(2,281,425.00)		0.00	(2,277,818.00)
308100.000	Retained Earnings S-Corp	(1,404,602.00)		0.00	(171,490.00)
Subtotal : None		(1,236,720.00)		0.00	1,063,930.00
Total [1]	Balance Sheet	(1,236,720.00)		0.00	1,063,930.00
Group : [2] Income Statement					
Subgroup : None					
400100.000	Medicare A - Room And Board	(2,517,835.00)		0.00	(2,927,608.00)
400200.000	Medicare A - Medical Supplies	(251.00)		0.00	(1,120.00)
400250.000	Medicare A - Pharmacy	(148,949.00)		0.00	(137,545.00)
400300.000	Medicare A - Oxygen	(206.00)		0.00	(43.00)
400400.000	Medicare A - Physical Therapy	(279,900.00)		0.00	(243,957.00)
400450.000	MCR A - Occupational Therapy	(280,443.00)		0.00	(251,821.00)
400500.000	Medicare A - Speech Therapy	(39,455.00)		0.00	(38,862.00)
400700.000	Medicare A - X-Ray	(17,754.00)		0.00	(13,330.00)
400850.000	Medicare A - Lab	(72,913.00)		0.00	(56,170.00)
400900.000	Medicare A - Contractual Adj	577,574.00		0.00	330,795.00

400999.000	Medicare A - Prior Year Adj	(20,281.00)	0.00	(45.00)
410100.000	Private - Room And Board	(1,910,495.00)	0.00	(3,196,659.00)
410300.000	Private - Oxygen	(2.00)	0.00	(16.00)
410400.000	Private - Physical Therapy	(100.00)	0.00	(1,742.00)
410450.000	Private - Occupational Therapy	0.00	0.00	(107.00)
410850.000	Private - Lab	(43.00)	0.00	0.00
410900.000	Private - Contractual Adj	33,003.00	0.00	67,692.00
410999.000	Private - Prior Year Adj	(35,875.00)	0.00	(63,489.00)
430100.000	Medicaid - Room And Board	(14,856,665.00)	1,596,358.00	(13,369,397.00)
430100.001	MA MCD Mgd Care	0.00	(1,553,481.00)	(1,553,481.00)
430100.002	VA and Other Public	0.00	(42,877.00)	(42,877.00)
430250.000	Medicaid - Pharmacy	0.00	0.00	(1,196.00)
430400.000	Medicaid - Physical Therapy	0.00	0.00	(250.00)
430850.000	Medicaid - Lab	0.00	0.00	(704.00)
430900.000	Medicaid - Contractual Adj	6,321,236.00	0.00	5,705,107.00
430999.000	Medicaid - Prior Year Adj	(25,232.00)	0.00	(73,758.00)
450100.000	Mgd Care Skilled - R & B	(2,230,147.00)	1,156,239.00	(1,520,791.00)
450100.001	Non-Mdg Care Skilled	0.00	(166,129.00)	(166,129.00)
450100.002	Medicare Managed Care	0.00	(990,110.00)	(990,110.00)
450200.000	Mgd Care Sk - Medical Supplies	(1,064.00)	0.00	(3,810.00)
450210.000	Incont Supplies Managed Care	(395.00)	0.00	0.00
450250.000	Mgd Care Skilled - Pharmacy	(157,457.00)	0.00	(148,236.00)
450300.000	Managed Care Skilled - Oxygen	(88.00)	0.00	(108.00)
450400.000	Mgd Care Sk - Physical Therapy	(262,451.00)	0.00	(279,138.00)
450450.000	Mgd Care Sk - OT	(279,598.00)	0.00	(291,357.00)
450500.000	Mgd Care Sk - ST	(65,926.00)	0.00	(59,752.00)
450700.000	Managed Care Skilled - X-Ray	(14,179.00)	0.00	(11,407.00)
450850.000	Managed Care Skilled - Lab	(58,684.00)	0.00	(44,153.00)
450900.000	Mgd Care Sk - Contractual Adj	1,306,226.00	0.00	1,348,785.00
450999.000	Mgd Care Sk - Prior Year Adj	11,650.00	0.00	(7,848.00)
500200.000	Medicare B - Medical Supplies	(45,180.00)	0.00	(44,132.00)
500400.000	Medicare B - Physical Therapy	(58,784.00)	0.00	(53,790.00)
500450.000	MCR B - Occupational Therapy	(55,931.00)	0.00	(50,006.00)
500500.000	Medicare B - Speech Therapy	(12,546.00)	0.00	(27,120.00)
500900.000	Medicare B - Contractual Adj	43,379.00	0.00	35,821.00
500999.000	Medicare B - Prior Year Adj	53.00	0.00	15.00
501400.000	Medicare B - OutPatient - PT	(92,134.00)	0.00	(48,995.00)
501450.000	Medicare B - OutPatient - OT	(10,358.00)	0.00	(8,089.00)
501500.000	Medicare B - OutPatient - ST	(6,963.00)	0.00	(4,022.00)
501900.000	Med B OP Contractual Adj	877.00	0.00	0.00
505200.000	Mgd Care B - Medical Supplies	(5,144.00)	0.00	(5,129.00)
505400.000	Mgd Care B - Physical Therapy	(39,437.00)	0.00	(20,085.00)
505450.000	Mgd Care B - OT	(21,177.00)	0.00	(25,156.00)
505500.000	Mgd Care B - Speech Therapy	(16,321.00)	0.00	(11,933.00)
505900.000	Mgd Care B - Contractual Adj	(42.00)	0.00	71.00
505999.000	Mgd Care B - Prior Year Adj	3,504.00	0.00	1,219.00
506400.000	Mgd Care B - OutPatient - PT	(54,989.00)	0.00	(61,257.00)
506450.000	Mgd Care B - OutPatient - OT	(3,698.00)	0.00	(10,447.00)
506500.000	Mgd Care B - OutPatient - ST	(2,011.00)	0.00	(5,013.00)
506900.000	MC OP Contractual ADJ	433.00	0.00	92.00
506999.000	MC OP Prior Year ADJ	(54.00)	0.00	(53.00)
599015.000	Cable/TV/Phone	(17,648.00)	0.00	(19,483.00)
599045.000	Vending	(861.00)	0.00	(1,637.00)
599050.000	Interest Income	(897.00)	0.00	(2,838.00)
599080.000	Misc. Income	(65,345.00)	1,272,046.00	(47,185.00)
599080.001	COVID-19 Funding	(696,122.00)	(1,272,046.00)	(1,272,046.00)
599095.000	Discounts Earned	(61,150.00)	0.00	(45,699.00)
610110.000	Wages - Regular-Act	164,896.00	0.00	131,580.00
610150.000	Wages-Vac/Hol/Sick-Act	(3,321.00)	0.00	(631.00)
610200.000	Payroll Taxes-Act	14,833.00	0.00	12,409.00
610280.000	Pension Expense-Act	1,187.00	0.00	840.00
610370.000	Group Health Insurance-Act.	6,384.00	0.00	4,337.00
610380.000	Group Dental Insurance-Act	771.00	0.00	271.00
610390.000	Group Vision Insurance-Act	30.00	0.00	0.00
610500.000	Telephone/Cable	12,106.00	0.00	13,853.00
610535.000	Insurance - Workers Comp.-Act	2,150.00	0.00	1,940.00
610650.000	Supplies	8,541.00	0.00	6,245.00
610660.000	Entertainment	4,305.00	0.00	7,094.00

610810.000	Dues & Subscriptions	924.00	0.00	1,874.00
610880.000	Miscellaneous	109.00	0.00	256.00
610890.000	Employee Physicals/CORI	17,319.00	0.00	8,758.00
610900.000	Employee Benefits	146.00	0.00	178.00
620100.000	Wages - Supervisor-SS	4,904.00	0.00	0.00
620110.000	Wages - Regular-SS	94,804.00	0.00	85,645.00
620150.000	Wages-Vacation/Holiday/Sick-SS	(2,495.00)	0.00	3,318.00
620200.000	Payroll Taxes-SS	9,563.00	0.00	7,342.00
620280.000	Pension Expense-SS	896.00	0.00	856.00
620370.000	Group Health Insurance-SS	263.00	0.00	4,837.00
620380.000	Group Dental Insurance-SS	(12.00)	0.00	308.00
620390.000	Group Vision Insurance-SS	1.00	0.00	0.00
620535.000	Insurance - Workers Comp.-SS	289.00	0.00	1,530.00
620650.000	Supplies	53.00	0.00	0.00
620850.000	Purchased Services	34,999.00	0.00	12,985.00
620890.000	Employee Physicals/CORI	3,693.00	0.00	1,128.00
620900.000	Employee Benefits	138.00	0.00	34.00
630100.000	Wages - R.N.	386,974.00	0.00	328,497.00
630105.000	Wages - R.N. - VENT	548,318.00	0.00	634,667.00
630110.000	Wages - L.P.N.	800,849.00	0.00	1,009,991.00
630110.001	Wages - Vacation/Holiday/Sick LPN	3,949.00	6,276.00	6,276.00
630115.000	Wages - L.P.N. - VENT	1,057,592.00	0.00	771,042.00
630120.000	Wages - Aides	1,406,597.00	0.00	1,505,994.00
630120.001	Wages - Vacation/Holiday/Sick CNAs	5,026.00	8,449.00	8,449.00
630125.000	Wages - Aides - VENT	919,419.00	0.00	888,684.00
630128.000	Wages- Aides - HH	(37.00)	0.00	0.00
630136.000	Wages - Lab Tech	23,519.00	0.00	2,918.00
630138.000	Wages- Resident Care Assistant	15,647.00	0.00	1,869.00
630138.001	Wages - Vacation/Holiday/Sick RCA	0.00	7.00	7.00
630150.000	Wages - Vacation/Holiday/Sick	4,287.00	(13,123.00)	5,004.00
630200.000	Payroll Taxes-N.Adm. NonVent	229,155.00	0.00	245,771.00
630205.000	Payroll Taxes-NonAdm. VENT	241,681.00	0.00	206,277.00
630280.000	Pension Expense-NAdm. NonVent	21,825.00	0.00	22,277.00
630285.000	Pension Expense-NonAdm. VENT	22,541.00	0.00	20,237.00
630310.000	Agency R.N.	149,838.00	(3,424.00)	327,997.00
630320.000	Agency L.P.N.	549,239.00	(3,052.00)	944,081.00
630330.000	Agency Aides	42,937.00	(7,934.00)	340,712.00
630370.000	Group Health Ins.-NAdm NonVent	99,360.00	0.00	103,992.00
630375.000	Group Health Ins.-NonAdm.VENT	80,629.00	0.00	75,091.00
630380.000	Group Dental Ins.-NAdm NonVent	7,601.00	0.00	7,151.00
630385.000	Group Dental Ins.-NonAdm.VENT	5,919.00	0.00	4,574.00
630390.000	Group Vision Ins.-NAdm.NonVent	68.00	0.00	44.00
630395.000	Group Vision Ins.-NonAdm.VENT	25.00	0.00	16.00
630500.000	Telephone	832.00	0.00	0.00
630535.000	Ins.-Work.Comp-NAdm.NonVent	45,845.00	0.00	49,927.00
630538.000	Insurance-Work.Comp-NAdm.VENT	42,608.00	0.00	41,258.00
630600.000	Supplies	249,926.00	14,410.00	235,553.00
630650.000	Supplies - VENT	383,675.00	0.00	394,372.00
630675.000	Vent Repair	0.00	0.00	3,818.00
630690.000	House Oxygen	57,450.00	0.00	63,843.00
630700.000	Equipment Rental-NAdm.NonVent	55,788.00	0.00	64,011.00
630705.000	Equipment Rental - NonAdm.VENT	12,325.00	0.00	31,463.00
630810.000	Dues & Subscriptions	661.00	0.00	341.00
630830.000	Education	6,120.00	0.00	845.00
630838.000	In House Education	551.00	0.00	0.00
630890.000	Employee Phys./CORI-NA NonVent	176,917.00	0.00	80,000.00
630895.000	Employee Phys./CORI-NAdm.VENT	146,225.00	0.00	70,014.00
630900.000	Employee Benefits-NAdm NonVent	1,365.00	0.00	1,377.00
630905.000	Employee Benefits-NAdm.VENT	1,099.00	0.00	1,044.00
640110.000	Wages - Regular-MR	51,264.00	0.00	16,884.00
640150.000	Wages-Vacation/Holiday/Sick-MR	729.00	0.00	997.00
640200.000	Payroll Taxes-MR	4,874.00	0.00	3,647.00
640280.000	Pension Expense-MR	323.00	0.00	470.00
640370.000	Group Health Insurance-MR	1,000.00	0.00	0.00
640380.000	Group Dental Insurance-MR	151.00	0.00	328.00
640390.000	Group Vision Insurance-MR	(21.00)	0.00	0.00
640535.000	Insurance - Workers Comp-MR	20.00	0.00	14.00
640890.000	Employee Physicals/CORI	4,689.00	0.00	2,257.00

640900.000	Employee Benefits	16.00	0.00	38.00
670050.000	Wages- Unit Secretary	7,854.00	0.00	0.00
670050.001	Wages - Vacation/Holiday/Sick Unit Seci	195.00	0.00	0.00
670100.000	Wages - DON	129,673.00	0.00	177,621.00
670110.000	Wages - ADON	92,507.00	0.00	106,338.00
670120.000	Wages - OBRA	216,756.00	(42,578.00)	260,954.00
670120.001	Wages - MMQ	0.00	42,578.00	42,578.00
670130.000	Wages-Inservice/Staff Dev	68,873.00	0.00	94,701.00
670150.000	Wages - Vacation/Holiday/Sick	1,712.00	(8,888.00)	1,433.00
670150.001	Wages - Vacation/Holiday/Sick Nursing /	8,612.00	2,687.00	2,687.00
670150.002	Wages - Vacation/Holiday/Sick OBRA	0.00	3,948.00	3,948.00
670150.003	Wages - Vacation/Holiday/Sick MMQ	0.00	644.00	644.00
670200.000	Payroll Taxes-Adm.Nurse	46,127.00	0.00	57,347.00
670280.000	Pension Expense-Adm.Nurse	4,979.00	0.00	7,406.00
670370.000	Group Health Ins.-Adm.Nurse	21,220.00	0.00	23,191.00
670380.000	Group Dental Ins.-Adm.Nurse	670.00	0.00	1,046.00
670390.000	Group Vision Ins.-Adm.Nurse	(6.00)	0.00	(78.00)
670500.000	Telephone	3,431.00	0.00	3,591.00
670535.000	Insurance-Worker Comp-AdmNurse	1,606.00	0.00	1,828.00
670600.000	Supplies (Non-Medical)	351.00	0.00	1,756.00
670810.000	Dues and Subscriptions	0.00	0.00	180.00
670820.000	Travel, Sem, Conv & Mtg	750.00	0.00	2,669.00
670821.000	Meals & Entertainment	0.00	0.00	101.00
670850.000	Purchased Services	170,845.00	0.00	32,854.00
670855.000	Medical Director	30,500.00	0.00	33,600.00
670890.000	Employee Physicals/CORI	17,253.00	0.00	7,918.00
670900.000	Employee Benefits	156.00	0.00	711.00
690110.000	Wages - Regular-Diet	566,603.00	(81,381.00)	442,679.00
690110.001	Dietician Salary	0.00	81,381.00	81,381.00
690150.000	Wages-Vac/Hol/Sick-Diet	(934.00)	(325.00)	1,766.00
690150.001	Wages - Vacation/Holiday/Sick - Dieticia	0.00	325.00	325.00
690200.000	Payroll Taxes-Diet.	50,410.00	0.00	49,151.00
690280.000	Pension Expense-Diet.	4,613.00	0.00	4,075.00
690370.000	Group Health Insurance-Diet.	15,632.00	0.00	16,925.00
690380.000	Group Dental Insurance-Diet.	1,149.00	0.00	1,131.00
690390.000	Group Vision Insurance-Diet.	6.00	0.00	12.00
690400.000	Uniform Expense	499.00	0.00	0.00
690535.000	Insurance-Workers Comp.-Diet.	9,757.00	0.00	8,606.00
690660.000	Chemicals	8,156.00	0.00	7,796.00
690665.000	Supplies - Vending	567.00	0.00	556.00
690670.000	Supplies (Non-Food)	51,646.00	0.00	35,930.00
690680.000	Food Supplements	3,197.00	0.00	23,564.00
690690.000	Raw Food	281,848.00	0.00	299,045.00
690695.000	Raw Food - Special Events	1,210.00	0.00	309.00
690720.000	Small Equipment Purchase	0.00	0.00	1,846.00
690730.000	Equipment Repair & Maintenance	600.00	0.00	1,048.00
690810.000	Dues & Subscriptions	448.00	0.00	140.00
690820.000	Travel, Sem, Conv & Mtg	0.00	0.00	99.00
690850.000	Purchased Services	5,435.00	0.00	4,935.00
690880.000	Miscellaneous	109.00	0.00	0.00
690890.000	Employee Physicals/CORI	52,782.00	0.00	23,941.00
690900.000	Employee Benefits	341.00	0.00	405.00
700670.000	Supplies	151.00	0.00	847.00
700690.000	Linen & Bedding	383.00	0.00	0.00
700700.000	Equipment Rental	5,738.00	0.00	5,738.00
700730.000	Equipment Repair & Maintenance	0.00	0.00	52.00
700850.000	Purchased Services	167,604.00	0.00	177,295.00
710670.000	Supplies	1,087.00	0.00	198.00
710690.000	Paper/Plastic	29,760.00	0.00	39,751.00
710850.000	Purchased Services	331,197.00	0.00	352,262.00
710890.000	Employee Physicals/CORI	386.00	0.00	0.00
720110.000	Wages - Regular-Plant	109,707.00	0.00	102,798.00
720150.000	Wages-Vac/Hol/Sick-Plant	(62.00)	0.00	(682.00)
720200.000	Payroll Taxes-Plant	11,064.00	0.00	8,343.00
720280.000	Pension Expense-Plant	1,200.00	0.00	1,000.00
720370.000	Group Health Insurance-Plant	13,953.00	0.00	13,865.00
720380.000	Group Dental Insurance-Plant	836.00	0.00	833.00
720390.000	Group Vision Insurance-Plant	0.00	0.00	3.00

720400.000	Uniform Expense	193.00	0.00	126.00
720450.000	Real Estate/Personal Prop Tax	106,330.00	0.00	96,414.00
720500.000	Telephone	1,044.00	0.00	1,203.00
720510.000	Gas	71,462.00	0.00	95,378.00
720520.000	Electricity	137,654.00	0.00	163,008.00
720530.000	Water/Sewer	58,546.00	0.00	64,662.00
720532.000	Fuel	160.00	0.00	501.00
720535.000	Insurance -Workers Comp.-Plant	1,921.00	0.00	1,836.00
720540.000	Trash Removal	19,275.00	0.00	23,822.00
720550.000	Medical Waste Removal	5,553.00	0.00	3,223.00
720660.000	Building Repair & Maintenance	8,131.00	0.00	2,311.00
720670.000	Supplies	16,132.00	0.00	21,114.00
720690.000	Grounds Maintenance	22,873.00	0.00	23,322.00
720695.000	Grounds Landscaping	7,795.00	0.00	6,527.00
720720.000	Small Equipment Purchase	3,226.00	0.00	602.00
720725.000	Small Furnishings Purchase	4,928.00	0.00	7,102.00
720730.000	Repair & Maintenance	19,144.00	0.00	19,923.00
720820.000	Travel, Sem, Conv & Mtg	25.00	0.00	0.00
720840.000	Mileage Reimbursement	214.00	0.00	77.00
720850.000	Purchased Services	69,943.00	0.00	81,623.00
720880.000	Miscellaneous	78.00	0.00	500.00
720890.000	Employee Physicals/CORI	4,710.00	0.00	2,383.00
720900.000	Employee Benefits	226.00	0.00	69.00
730100.000	Wages - Administrator	165,190.00	0.00	150,831.00
730110.000	Wages - Clerical	310,570.00	0.00	225,182.00
730150.000	Wages - Vacation/Holiday/Sick	(3,000.00)	(577.00)	387.00
730150.001	Wages - Vacation/Holiday/Sick - Clerical	0.00	577.00	577.00
730200.000	Payroll Taxes-G&A	34,317.00	0.00	29,949.00
730280.000	Pension Expense-G&A	4,267.00	0.00	2,763.00
730290.000	Employer Deferred Comp Exp Adm	650.00	0.00	0.00
730300.000	Group Life Insurance	2,739.00	0.00	2,565.00
730350.000	Disability Insurance	872.00	0.00	(553.00)
730370.000	Group Health Insurance-G&A	15,540.00	0.00	16,226.00
730380.000	Group Dental Insurance-G&A	995.00	0.00	966.00
730390.000	Group Vision Insurance-G&A	42.00	0.00	50.00
730400.000	Management Fees	1,213,518.00	0.00	1,482,865.00
730430.000	Legal Fees	16,246.00	0.00	16,436.00
730440.000	Accounting Fees	53,043.00	0.00	80,191.00
730450.000	Bookkeeping Fees	32,448.00	0.00	30,141.00
730460.000	Professional Services	19,990.00	0.00	18,879.00
730465.000	Joint Commission Expenses	8,470.00	0.00	3,121.00
730500.000	Telephone	45,276.00	0.00	33,368.00
730510.000	Reimb For Resident Items	220.00	0.00	352.00
730520.000	Computer Supplies & Service	97,892.00	0.00	93,823.00
730530.000	Insurance	248,710.00	(204,018.00)	46,877.00
730530.001	Malpractice	0.00	103,432.00	103,432.00
730535.000	Insurance - Workers Comp.	(13,796.00)	0.00	(2,686.00)
730540.000	Bad Debt Expense	19,732.00	0.00	70,813.00
730550.000	Depreciation	807,900.00	(615,809.00)	191,106.00
730550.001	Depreciation Improvements	0.00	362,500.00	362,500.00
730550.002	Depreciation Equipment	0.00	250,265.00	250,265.00
730555.000	Amortization	9,180.00	0.00	9,953.00
730565.000	User Fees	670,276.00	0.00	726,476.00
730580.000	Taxes - Other	110.00	0.00	110.00
730600.000	Taxes - Sales & Use	162.00	0.00	161.00
730620.000	Finance Charges	0.00	0.00	1,319.00
730650.000	Fines & Penalties	21,900.00	0.00	10,450.00
730670.000	Office Supplies	17,754.00	0.00	16,985.00
730700.000	Equipment Rental	719.00	0.00	512.00
730720.000	Small Equipment Purchase	(86.00)	0.00	0.00
730730.000	Repair & Maintenance	0.00	0.00	201.00
730740.000	Copier Equipment	27,249.00	0.00	31,263.00
730750.000	Motor Vehicle Expense	140.00	0.00	140.00
730760.000	Interest Expense	410,872.00	0.00	403,176.00
730810.000	Licenses, Dues & Subscriptions	25,264.00	0.00	25,802.00
730820.000	Travel, Sem, Conv & Mtg	2,364.00	0.00	2,483.00
730821.000	Meals & Entertainment	370.00	0.00	81.00
730830.000	Education - Admin	0.00	0.00	12.00

730840.000	Mileage Reimbursement	229.00	0.00	0.00
730850.000	Purchased Services	3,640.00	0.00	4,151.00
730860.000	Postage	1,587.00	0.00	1,608.00
730870.000	Credit Card Fee	2,972.00	0.00	6,738.00
730880.000	Miscellaneous	5,886.00	3,044.00	9,570.00
730890.000	Employee Physicals/CORI	13,633.00	0.00	6,036.00
730900.000	Employee Benefits	12,051.00	0.00	4,177.00
730910.000	Service Charges - Bank	3,090.00	0.00	3,076.00
800670.000	Supplies	1,651.00	0.00	1,788.00
800700.000	Equipment Rental	12,888.00	0.00	10,482.00
800950.000	Purchased Services	532,841.00	0.00	475,453.00
810670.000	Supplies	2,662.00	0.00	0.00
810840.000	Mileage Reimbursement	0.00	0.00	4.00
810950.000	Purchased Services	464,548.00	0.00	411,171.00
820670.000	Supplies	23.00	0.00	0.00
820950.000	Purchased Services	77,989.00	0.00	103,163.00
830950.000	Purchased Services - RT	178,711.00	0.00	524,403.00
840950.000	Purchased Services-Rehab Ext	18,434.00	0.00	2,805.00
850050.000	Pharmacy Consultant	8,349.00	0.00	9,561.00
860660.000	Medical Supplies	23,954.00	0.00	32,459.00
860670.000	Pharmacy	333,088.00	0.00	327,163.00
860690.000	Oxygen	2,231.00	0.00	1,381.00
860700.000	Enteral Therapy	21,093.00	0.00	31,189.00
860710.000	X-Ray	37,300.00	0.00	38,219.00
860720.000	Ambulance	41,250.00	0.00	81,239.00
860730.000	Lab	58,189.00	0.00	61,808.00
CLA-MIP	MORTGAGE INSURANCE PREMIUM	0.00	100,586.00	100,586.00
Subtotal : None		1,236,720.00	0.00	(1,063,930.00)
Total [2]	Income Statement	1,236,720.00	0.00	(1,063,930.00)
Sum of Account Groups		0.00	0.00	0.00

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Client: **A443166 - Holden Nursing Home, Inc.**
Engagement: **MDMC 2022 - Holden Nursing Home**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - SNF-CR Grouping Report**

Account	Description	CAID 12/31/2022	PP-1 12/31/2021
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
100200.000	Cash - Petty	200.00	700.00
100350.000	Cash - HUD Escrow	108,826.00	85,357.00
100360.000	Cash - HUD Escrow Capital	610,184.00	668,026.00
Subtotal : None		719,210.00	754,083.00
Total [S6L1.1C1]	Cash and Cash Equivalents	719,210.00	754,083.00
Group : [S6L1.2C1]	Short Term Investments		
Subgroup : None			
100270.000	Cash - Money Market 1931	501,650.00	600,144.00
Subtotal : None		501,650.00	600,144.00
Total [S6L1.2C1]	Short Term Investments	501,650.00	600,144.00
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C A/ R Self-Pay Patients (Private)]			
111000.000	A/R - Total	2,202,018.00	1,790,446.00
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		2,202,018.00	1,790,446.00
Total [S6L1.5C1]	Payer Accounts Receivable	2,202,018.00	1,790,446.00
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
120000.000	A/R - Allowance For Bad Debt	(145,836.00)	(147,058.00)
Subtotal : None		(145,836.00)	(147,058.00)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(145,836.00)	(147,058.00)
Group : [S6L1.8C1]	Receivable from Affiliates/Related Parties		
Subgroup : None			
215390.000	Due To/From	6,581,752.00	4,989,663.00
Subtotal : None		6,581,752.00	4,989,663.00
Total [S6L1.8C1]	Receivable from Affiliates/Related Parties	6,581,752.00	4,989,663.00
Group : [S6L1.15C1]	Other Prepaid Expenses		
Subgroup : None			
155000.000	Prepaid - Other Expenses	15,326.00	11,726.00
Subtotal : None		15,326.00	11,726.00
Total [S6L1.15C1]	Other Prepaid Expenses	15,326.00	11,726.00
Group : [S6L2.1C1]	Land		
Subgroup : None			
160500.000	Land	1,137,338.00	1,137,338.00
Subtotal : None		1,137,338.00	1,137,338.00
Total [S6L2.1C1]	Land	1,137,338.00	1,137,338.00
Group : [S6L2.2C1]	Building		
Subgroup : [S6L2.2C Building Costs]			
161000.000	Building	9,084,234.00	9,084,234.00
Subtotal [S6L2.2C1A] Building Costs		9,084,234.00	9,084,234.00
Subgroup : [S6L2.2C A/D Building]			
165000.000	Accum. Dep. - Building	(3,351,016.00)	(3,159,909.00)
Subtotal [S6L2.2C1B] A/D Building		(3,351,016.00)	(3,159,909.00)

Total [S6L2.2C1]	Building	5,733,218.00	5,924,325.00	
Group : [S6L2.3C1] Improvements - Cost				
Subgroup : [S6L2.3C' Building Improvements				
161250.000	Building Improvements	6,819,695.00	6,479,877.00	
Subtotal [S6L2.3C1A] Building Improvements		6,819,695.00	6,479,877.00	339,818.00
Subgroup : [S6L2.3C' Other Improvements				
160750.000	Land Improvements	1,004,776.00	1,004,776.00	
161300.000	Improvements Other	172,300.00	172,300.00	
Subtotal [S6L2.3C1C] Other Improvements		1,177,076.00	1,177,076.00	
Subgroup : [S6L2.3C' A/D Building Improvements				
165250.000	Accum. Dep.-Building Imp	(3,498,091.00)	(3,211,581.00)	
Subtotal [S6L2.3C1D] A/D Building Improvements		(3,498,091.00)	(3,211,581.00)	
Subgroup : [S6L2.3C' A/D Other Improvements				
164000.000	Accum. Dep. - Land Imp	(518,354.00)	(471,436.00)	
165300.000	Accum. Dep. - Imp Other	(108,041.00)	(78,969.00)	
Subtotal [S6L2.3C1F] A/D Other Improvements		(626,395.00)	(550,405.00)	
Total [S6L2.3C1]	Improvements - Cost	3,872,285.00	3,894,967.00	
Group : [S6L2.4C1] Equipment				
Subgroup : [S6L2.4C' Equipment Cost				
162000.000	Furniture Fixture & Equipment	4,054,245.00	4,016,364.00	
Subtotal [S6L2.4C1A] Equipment Cost		4,054,245.00	4,016,364.00	37,881.00
Subgroup : [S6L2.4C' A/D Equipment				
166000.000	Accum. Dep. - FF&E	(3,625,421.00)	(3,375,157.00)	
Subtotal [S6L2.4C1b] A/D Equipment		(3,625,421.00)	(3,375,157.00)	
Total [S6L2.4C1]	Equipment	428,824.00	641,207.00	
Group : [S6L2.5C1] Software/Limited Life Assets				
Subgroup : [S6L2.5C' Software Cost				
163000.000	Computer Software	69,640.00	69,640.00	
Subtotal [S6L2.5C1A] Software Cost		69,640.00	69,640.00	
Subgroup : [S6L2.5C' A/D Software				
167000.000	Accum. Dep.-Computer Software	(69,640.00)	(69,640.00)	
Subtotal [S6L2.5C1B] A/D Software		(69,640.00)	(69,640.00)	
Total [S6L2.5C1]	Software/Limited Life Assets	0.00	0.00	
Group : [S6L3.5C1] Mortgage Acquisition Costs				
Subgroup : None				
163500.000	Mortgage Acquisition Cost	348,347.00	348,347.00	
Subtotal : None		348,347.00	348,347.00	
Total [S6L3.5C1]	Mortgage Acquisition Costs	348,347.00	348,347.00	
Group : [S6L3.6C1] Accum Amort of Mortgage Acquisition Costs				
Subgroup : None				
168000.000	Accum. Amort.-Mtg Acq Cost	(28,549.00)	(18,596.00)	
Subtotal : None		(28,549.00)	(18,596.00)	
Total [S6L3.6C1]	Accum Amort of Mortgage Acquisition	(28,549.00)	(18,596.00)	
Group : [S6L5.1C1] Trade Payable				
Subgroup : None				
200100.000	Accounts Payable	(1,506,441.00)	(877,973.00)	

Subtotal : None		(1,506,441.00)	(877,973.00)
Total [S6L5.1C1]	Trade Payable	(1,506,441.00)	(877,973.00)
Group : [S6L5.2C1]	Accrued Expenses		
Subgroup : None			
200200.000	Accrued Expenses	(40,986.00)	(53,246.00)
Subtotal : None		(40,986.00)	(53,246.00)
Total [S6L5.2C1]	Accrued Expenses	(40,986.00)	(53,246.00)
Group : [S6L5.4C1]	Patient Funds Due		
Subgroup : [S6L5.4C1]	Patient Funds Due (Self Pay)		
215250.000	Unearned Revenue	(80,094.00)	(88,528.00)
Subtotal [S6L5.4C1A]	Patient Funds Due (Self Pay)	(80,094.00)	(88,528.00)
Total [S6L5.4C1]	Patient Funds Due	(80,094.00)	(88,528.00)
Group : [S6L5.6C1]	Long Term Debt, Current Portion-Banks, Mortgages, Other		
Subgroup : None			
200050.000	Current Maturities Of LTD	(308,467.00)	(300,618.00)
Subtotal : None		(308,467.00)	(300,618.00)
Total [S6L5.6C1]	Long Term Debt, Current Portion-Ban	(308,467.00)	(300,618.00)
Group : [S6L5.7C1]	Accrued Salaries & Payroll Liabilities		
Subgroup : [S6L5.7C1]	Accrued Salaries		
202000.000	Accrued Wages	(153,503.00)	(129,051.00)
202100.000	Accrued ET/PTO	(312,229.00)	(277,723.00)
Subtotal [S6L5.7C1A]	Accrued Salaries	(465,732.00)	(406,774.00)
Subgroup : [S6L5.7C1]	Accrued Payroll Taxes Payable		
202200.000	Accrued Payroll Taxes	(38,566.00)	(36,478.00)
Subtotal [S6L5.7C1C]	Accrued Payroll Taxes Payable	(38,566.00)	(36,478.00)
Subgroup : [S6L5.7C1]	Other Payroll Liabilities		
203000.000	Supplemental Insurance W/H	(95.00)	(96.00)
203500.000	DHRA	0.00	(2,764.00)
213000.000	Payroll Misc	(110.00)	0.00
214000.000	Employee 401K W/H	(8,225.00)	0.00
214250.000	Employer 401K Match	(1,179.00)	0.00
214500.000	Employee 401K Loan W/H	(241.00)	0.00
Subtotal [S6L5.7C1D]	Other Payroll Liabilities	(9,850.00)	(2,860.00)
Subgroup : None			
Subtotal : None		0.00	0.00
Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	(514,148.00)	(446,112.00)
Group : [S6L5.10C1]	Other Current Liabilities		
Subgroup : [S6L5.10C1]	Other Current Liabilities		
215100.000	Patient Exchange	0.00	(32.00)
215150.000	Exchange - Other	0.00	(100.00)
Subtotal [S6L5.10C1A]	Other Current Liabilities	0.00	(132.00)
Total [S6L5.10C1]	Other Current Liabilities	0.00	(132.00)
Group : [S6L6.1C1]	Mortgage Payable		
Subgroup : None			
251000.000	Notes Payable	(15,179,319.00)	(15,487,786.00)
Subtotal : None		(15,179,319.00)	(15,487,786.00)
Total [S6L6.1C1]	Mortgage Payable	(15,179,319.00)	(15,487,786.00)

(15,487,786.00)

Group : [S6L8C.1C1] **Owners Equity Balance Prior Year-Corp**
Subgroup : None

301000.000	Capital Stock	(72,890.00)	(72,890.00)
308000.000	Retained Earnings	(2,277,818.00)	(2,281,425.00)
308100.000	Retained Earnings S-Corp	(171,490.00)	(1,404,602.00)
Subtotal : None		(2,522,198.00)	(3,758,917.00)
Total [S6L8C.1C1]	Owners Equity Balance Prior Year-Co	(2,522,198.00)	(3,758,917.00)
Group : [S6L8C.5C3] Additional Paid in Capital			
Subgroup : None			
307000.000	Additional Paid-in Capital	(150,000.00)	(150,000.00)
Subtotal : None		(150,000.00)	(150,000.00)
Total [S6L8C.5C3]	Additional Paid in Capital	(150,000.00)	(150,000.00)
Group : [S2L1.1C1] Private Pay			
Subgroup : None			
410100.000	Private - Room And Board	(3,196,659.00)	(1,910,495.00)
410900.000	Private - Contractual Adj	67,692.00	33,003.00
Subtotal : None		(3,128,967.00)	(1,877,492.00)
Total [S2L1.1C1]	Private Pay	(3,128,967.00)	(1,877,492.00)
Group : [S2L1.2C1] Commerical Managed Care			
Subgroup : None			
450100.000	Mgd Care Skilled - R & B	(1,520,791.00)	(1,472,156.00)
450900.000	Mgd Care Sk - Contractual Adj	1,348,785.00	1,306,226.00
Subtotal : None		(172,006.00)	(165,930.00)
Total [S2L1.2C1]	Commerical Managed Care	(172,006.00)	(165,930.00)
Group : [S2L1.3C1] Commerical Non Managed Care			
Subgroup : None			
450100.001	Non-Mdg Care Skilled	(166,129.00)	(47,136.00)
Subtotal : None		(166,129.00)	(47,136.00)
Total [S2L1.3C1]	Commerical Non Managed Care	(166,129.00)	(47,136.00)
Group : [S2L1.4C1] Medicare-Fee-For-Service			
Subgroup : None			
400100.000	Medicare A - Room And Board	(2,927,608.00)	(2,517,835.00)
Subtotal : None		(2,927,608.00)	(2,517,835.00)
Total [S2L1.4C1]	Medicare-Fee-For-Service	(2,927,608.00)	(2,517,835.00)
Group : [S2L1.5C1] Medicare Managed Care (Part C)			
Subgroup : None			
450100.002	Medicare Managed Care	(990,110.00)	(710,855.00)
Subtotal : None		(990,110.00)	(710,855.00)
Total [S2L1.5C1]	Medicare Managed Care (Part C)	(990,110.00)	(710,855.00)
Group : [S2L1.6C1] MassHealth Fee-for-Service			
Subgroup : None			
430100.000	Medicaid - Room And Board	(13,369,397.00)	(13,459,151.00)
430900.000	Medicaid - Contractual Adj	5,705,107.00	6,321,236.00
Subtotal : None		(7,664,290.00)	(7,137,915.00)
Total [S2L1.6C1]	MassHealth Fee-for-Service	(7,664,290.00)	(7,137,915.00)
Group : [S2L1.7C1] MassHealth Managed Care			
Subgroup : None			
450100.003	MassHealth Managed Care	0.00	(175,988.00)
Subtotal : None		0.00	(175,988.00)
Total [S2L1.7C1]	MassHealth Managed Care	0.00	(175,988.00)
Group : [S2L1.8C1] Senior Care Options			
Subgroup : None			
430100.001	MA MCD Mgd Care	(1,553,481.00)	(1,194,576.00)
Subtotal : None		(1,553,481.00)	(1,194,576.00)

Total [S2L1.8C1]	Senior Care Options	(1,553,481.00)	(1,194,576.00)
Group : [S2L1.14C1]	Veterans & Other Public		
Subgroup : None			
430100.002	VA and Other Public	(42,877.00)	(26,950.00)
Subtotal : None		(42,877.00)	(26,950.00)
Total [S2L1.14C1]	Veterans & Other Public	(42,877.00)	(26,950.00)
Group : [S2L1.1C2]	Ancillary-Private Pay		
Subgroup : None			
410300.000	Private - Oxygen	(16.00)	(2.00)
410400.000	Private - Physical Therapy	(1,742.00)	(100.00)
410450.000	Private - Occupational Therapy	(107.00)	0.00
410850.000	Private - Lab	0.00	(43.00)
Subtotal : None		(1,865.00)	(145.00)
Total [S2L1.1C2]	Ancillary-Private Pay	(1,865.00)	(145.00)
Group : [S2L1.2C2]	Ancillary-Commerical Managed Care		
Subgroup : None			
450200.000	Mgd Care Sk - Medical Supplies	(3,810.00)	(1,064.00)
450210.000	Incont Supplies Managed Care	0.00	(395.00)
450250.000	Mgd Care Skilled - Pharmacy	(148,236.00)	(157,457.00)
450300.000	Managed Care Skilled - Oxygen	(108.00)	(88.00)
450400.000	Mgd Care Sk - Physical Therapy	(279,138.00)	(262,451.00)
450450.000	Mgd Care Sk - OT	(291,357.00)	(279,598.00)
450500.000	Mgd Care Sk - ST	(59,752.00)	(65,926.00)
450700.000	Managed Care Skilled - X-Ray	(11,407.00)	(14,179.00)
450850.000	Managed Care Skilled - Lab	(44,153.00)	(58,684.00)
505200.000	Mgd Care B - Medical Supplies	(5,129.00)	(5,144.00)
505400.000	Mgd Care B - Physical Therapy	(20,085.00)	(39,437.00)
505450.000	Mgd Care B - OT	(25,156.00)	(21,177.00)
505500.000	Mgd Care B - Speech Therapy	(11,933.00)	(16,321.00)
505900.000	Mgd Care B - Contractual Adj	71.00	(42.00)
506400.000	Mgd Care B - OutPatient - PT	(61,257.00)	(54,989.00)
506450.000	Mgd Care B - OutPatient - OT	(10,447.00)	(3,698.00)
506500.000	Mgd Care B - OutPatient - ST	(5,013.00)	(2,011.00)
506900.000	MC OP Contractual ADJ	92.00	433.00
Subtotal : None		(976,818.00)	(982,228.00)
Total [S2L1.2C2]	Ancillary-Commerical Managed Care	(976,818.00)	(982,228.00)
Group : [S2L1.4C2]	Ancillary-Medicare Fee-for-Service		
Subgroup : None			
400200.000	Medicare A - Medical Supplies	(1,120.00)	(251.00)
400250.000	Medicare A - Pharmacy	(137,545.00)	(148,949.00)
400300.000	Medicare A - Oxygen	(43.00)	(206.00)
400400.000	Medicare A - Physical Therapy	(243,957.00)	(279,900.00)
400450.000	MCR A - Occupational Therapy	(251,821.00)	(280,443.00)
400500.000	Medicare A - Speech Therapy	(38,862.00)	(39,455.00)
400700.000	Medicare A - X-Ray	(13,330.00)	(17,754.00)
400850.000	Medicare A - Lab	(56,170.00)	(72,913.00)
400900.000	Medicare A - Contractual Adj	330,795.00	577,574.00
500200.000	Medicare B - Medical Supplies	(44,132.00)	(45,180.00)
500400.000	Medicare B - Physical Therapy	(53,790.00)	(58,784.00)
500450.000	MCR B - Occupational Therapy	(50,006.00)	(55,931.00)
500500.000	Medicare B - Speech Therapy	(27,120.00)	(12,546.00)
500900.000	Medicare B - Contractual Adj	35,821.00	43,379.00
501400.000	Medicare B - OutPatient - PT	(48,995.00)	(92,134.00)
501450.000	Medicare B - OutPatient - OT	(8,089.00)	(10,358.00)
501500.000	Medicare B - OutPatient - ST	(4,022.00)	(6,963.00)
501900.000	Med B OP Contractual Adj	0.00	877.00
Subtotal : None		(612,386.00)	(499,937.00)

Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(612,386.00)	(499,937.00)
Group : [S2L1.6C2]	Ancillary-MassHealth Fee-for-Service		
Subgroup : None			
430250.000	Medicaid - Pharmacy	(1,196.00)	0.00
430400.000	Medicaid - Physical Therapy	(250.00)	0.00
430850.000	Medicaid - Lab	(704.00)	0.00
Subtotal : None		(2,150.00)	0.00
Total [S2L1.6C2]	Ancillary-MassHealth Fee-for-Service	(2,150.00)	0.00
Group : [S2L3.2C1]	Endowment & Other Non Recoverable Revenue		
Subgroup : None			
599080.001	COVID-19 Funding	(1,272,046.00)	(696,122.00)
Subtotal : None		(1,272,046.00)	(696,122.00)
Total [S2L3.2C1]	Endowment & Other Non Recoverab	(1,272,046.00)	(696,122.00)
Group : [S2L3.4C1]	Vending Machine Revenue		
Subgroup : None			
599045.000	Vending	(1,637.00)	(861.00)
Subtotal : None		(1,637.00)	(861.00)
Total [S2L3.4C1]	Vending Machine Revenue	(1,637.00)	(861.00)
Group : [S2L3.6C1]	Prior Year Retroactive Revenue		
Subgroup : None			
400999.000	Medicare A - Prior Year Adj	(45.00)	(20,281.00)
410999.000	Private - Prior Year Adj	(63,489.00)	(35,875.00)
430999.000	Medicaid - Prior Year Adj	(73,758.00)	(25,232.00)
450999.000	Mgd Care Sk - Prior Year Adj	(7,848.00)	11,650.00
500999.000	Medicare B - Prior Year Adj	15.00	53.00
505999.000	Mgd Care B - Prior Year Adj	1,219.00	3,504.00
506999.000	MC OP Prior Year ADJ	(53.00)	(54.00)
Subtotal : None		(143,959.00)	(66,235.00)
Total [S2L3.6C1]	Prior Year Retroactive Revenue	(143,959.00)	(66,235.00)
Group : [S2L3.7C1]	Interest Income		
Subgroup : None			
599050.000	Interest Income	(2,838.00)	(897.00)
Subtotal : None		(2,838.00)	(897.00)
Total [S2L3.7C1]	Interest Income	(2,838.00)	(897.00)
Group : [S2L3.9C1]	Administrative & General Recoverable Income		
Subgroup : None			
599080.000	Misc. Income	(47,185.00)	(65,345.00)
Subtotal : None		(47,185.00)	(65,345.00)
Total [S2L3.9C1]	Administrative & General Recoverable	(47,185.00)	(65,345.00)
Group : [S2L3.11C1]	Variable Recoverable Income		
Subgroup : None			
599015.000	Cable/TV/Phone	(19,483.00)	(17,648.00)
599095.000	Discounts Earned	(45,699.00)	(61,150.00)
Subtotal : None		(65,182.00)	(78,798.00)
Total [S2L3.11C1]	Variable Recoverable Income	(65,182.00)	(78,798.00)
Group : [S3L1.1C1]	Director of Nurses Salary		
Subgroup : None			
670100.000	Wages - DON	177,621.00	129,673.00
670150.001	Wages - Vacation/Holiday/Sick Nursing ,	2,687.00	3,224.00
Subtotal : None		180,308.00	132,897.00
Total [S3L1.1C1]	Director of Nurses Salary	180,308.00	132,897.00
Group : [S3L1.7C1]	Registered Nurses Salaries		

Subgroup : None

630100.000	Wages - R.N.	328,497.00	386,974.00
630105.000	Wages - R.N. - VENT	634,667.00	548,318.00
630150.000	Wages - Vacation/Holiday/Sick	5,004.00	4,287.00
670110.000	Wages - ADON	106,338.00	92,507.00
Subtotal : None		1,074,506.00	1,032,086.00
Total [S3L1.7C1]	Registered Nurses Salaries	1,074,506.00	1,032,086.00

Group : [S3L1.11C1] Registered Nurses Purchased Service Tempory Agency Staff

Subgroup : None

630310.000	Agency R.N.	327,997.00	150,389.00
Subtotal : None		327,997.00	150,389.00
Total [S3L1.11C1]	Registered Nurses Purchased Service	327,997.00	150,389.00

Group : [S3L1.12C1] Licensed Practical Nurses Salary

Subgroup : None

630110.000	Wages - L.P.N.	1,009,991.00	800,849.00
630110.001	Wages - Vacation/Holiday/Sick LPN	6,276.00	3,949.00
630115.000	Wages - L.P.N. - VENT	771,042.00	1,057,592.00
Subtotal : None		1,787,309.00	1,862,390.00
Total [S3L1.12C1]	Licensed Practical Nurses Salary	1,787,309.00	1,862,390.00

Group : [S3L1.16C1] Licensed Practical Nurses Purchased Service Tempory Agency Staff

Subgroup : None

630320.000	Agency L.P.N.	944,081.00	546,601.00
Subtotal : None		944,081.00	546,601.00
Total [S3L1.16C1]	Licensed Practical Nurses Purchased	944,081.00	546,601.00

Group : [S3L1.17C1] Certified Nurses Aides Salaries

Subgroup : None

630120.000	Wages - Aides	1,505,994.00	1,406,597.00
630120.001	Wages - Vacation/Holiday/Sick CNAs	8,449.00	4,993.00
630125.000	Wages - Aides - VENT	888,684.00	919,419.00
630128.000	Wages- Aides - HH	0.00	(37.00)
630136.000	Wages - Lab Tech	2,918.00	23,519.00
Subtotal : None		2,406,045.00	2,354,491.00
Total [S3L1.17C1]	Certified Nurses Aides Salaries	2,406,045.00	2,354,491.00

Group : [S3L1.21C1] Certified Nurses Aides Purchased Service Tempory Agency Staff

Subgroup : None

630330.000	Agency Aides	340,712.00	42,257.00
Subtotal : None		340,712.00	42,257.00
Total [S3L1.21C1]	Certified Nurses Aides Purchased Ser	340,712.00	42,257.00

Group : [S3L2.1C1] Administration Salaries

Subgroup : [S3L2.1C] Administrator Salaries

730100.000	Wages - Administrator	150,831.00	165,190.00
730150.000	Wages - Vacation/Holiday/Sick	387.00	(1,042.00)
730290.000	Employer Deferred Comp Exp Adm	0.00	650.00
Subtotal [S3L2.1C1A] Administrator Salaries		151,218.00	164,798.00
Total [S3L2.1C1]	Administration Salaries	151,218.00	164,798.00

Group : [S3L2.7C1] Clerical Staff Salaries

Subgroup : None

730110.000	Wages - Clerical	225,182.00	310,570.00
730150.001	Wages - Vacation/Holiday/Sick - Clerical	577.00	(1,958.00)
Subtotal : None		225,759.00	308,612.00
Total [S3L2.7C1]	Clerical Staff Salaries	225,759.00	308,612.00

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

Subgroup : None			
730450.000	Bookkeeping Fees	30,141.00	32,448.00
Subtotal : None		30,141.00	32,448.00
Total [S3L2.11C1]	Electronic Data Processing, Payroll &	30,141.00	32,448.00

Group : [S3L2.12C1] Office Supplies			
Subgroup : None			
670600.000	Supplies (Non-Medical)	1,756.00	351.00
730520.000	Computer Supplies & Service	93,823.00	97,892.00
730670.000	Office Supplies	16,985.00	17,754.00
730740.000	Copier Equipment	31,263.00	27,249.00
730860.000	Postage	1,608.00	1,587.00
730910.000	Service Charges - Bank	3,076.00	3,090.00
Subtotal : None		148,511.00	147,923.00
Total [S3L2.12C1]	Office Supplies	148,511.00	147,923.00

Group : [S3L2.13C1] Telecommunications (e.g. Internet & Phone)			
Subgroup : None			
610500.000	Telephone/Cable	13,853.00	12,106.00
630500.000	Telephone	0.00	832.00
670500.000	Telephone	3,591.00	3,431.00
720500.000	Telephone	1,203.00	1,044.00
730500.000	Telephone	33,368.00	45,276.00
Subtotal : None		52,015.00	62,689.00
Total [S3L2.13C1]	Telecommunications (e.g. Internet & I	52,015.00	62,689.00

Group : [S3L2.15C1] Travel, Conventions & Meetings			
Subgroup : None			
670820.000	Travel, Sem, Conv & Mtg	2,669.00	750.00
670821.000	Meals & Entertainment	101.00	0.00
690820.000	Travel, Sem, Conv & Mtg	99.00	0.00
720820.000	Travel, Sem, Conv & Mtg	0.00	25.00
730820.000	Travel, Sem, Conv & Mtg	2,483.00	2,364.00
730821.000	Meals & Entertainment	81.00	370.00
Subtotal : None		5,433.00	3,509.00
Total [S3L2.15C1]	Travel, Conventions & Meetings	5,433.00	3,509.00

Group : [S3L2.17C1] Licenses & Dues: Patient Care Related Portion			
Subgroup : None			
610810.000	Dues & Subscriptions	1,874.00	924.00
630810.000	Dues & Subscriptions	341.00	661.00
670810.000	Dues and Subscriptions	180.00	0.00
690810.000	Dues & Subscriptions	140.00	448.00
730810.000	Licenses, Dues & Subscriptions	25,802.00	25,264.00
Subtotal : None		28,337.00	27,297.00
Total [S3L2.17C1]	Licenses & Dues: Patient Care Relate	28,337.00	27,297.00

Group : [S3L2.18C1] Continuing Professional Education / Training & Development			
Subgroup : [S3L2.18C1] Administration Education / Training			
730830.000	Education - Admin	12.00	0.00
Subtotal [S3L2.18C1] Administration Education / Training		12.00	0.00
Total [S3L2.18C1]	Continuing Professional Education /	12.00	0.00

Group : [S3L2.19C1] Accounting Services (not related to Appeals)			
Subgroup : None			
730440.000	Accounting Fees	80,191.00	53,043.00
Subtotal : None		80,191.00	53,043.00
Total [S3L2.19C1]	Accounting Services (not related to A	80,191.00	53,043.00

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

Subgroup : None			
730530.001	Malpractice	103,432.00	96,622.00
Subtotal : None		103,432.00	96,622.00
Total [S3L2.20C1]	Insurance: Malpractice & General Lia	103,432.00	96,622.00

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

Subgroup : None			
610880.000	Miscellaneous	256.00	109.00
690880.000	Miscellaneous	0.00	109.00
720880.000	Miscellaneous	500.00	78.00
730460.000	Professional Services	18,879.00	19,990.00
730465.000	Joint Commission Expenses	3,121.00	8,470.00
730510.000	Reimb For Resident Items	352.00	220.00
730580.000	Taxes - Other	110.00	110.00
730600.000	Taxes - Sales & Use	161.00	162.00
730870.000	Credit Card Fee	6,738.00	2,972.00
730880.000	Miscellaneous	9,570.00	5,886.00
Subtotal : None		39,687.00	38,106.00
Total [S3L2.22C1] Other A & G Expenses		39,687.00	38,106.00

Group : [S3L2B.6C1] Legal: Other

Subgroup : None			
730430.000	Legal Fees	16,436.00	16,246.00
Subtotal : None		16,436.00	16,246.00
Total [S3L2B.6C1]	Legal: Other	16,436.00	16,246.00

Group : [S3L2B.8C1] Management Company Fees

Subgroup : None			
730400.000	Management Fees	1,482,865.00	1,213,518.00
Subtotal : None		1,482,865.00	1,213,518.00
Total [S3L2B.8C1]	Management Company Fees	1,482,865.00	1,213,518.00

Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest

Subgroup : None			
730620.000	Finance Charges	1,319.00	0.00
730650.000	Fines & Penalties	10,450.00	21,900.00
Subtotal : None		11,769.00	21,900.00
Total [S3L2B.11C1] Fines, Late Fees, Penalties including		11,769.00	21,900.00

Group : [S3L2B.14C1] Bad Debt Expenses

Subgroup : None			
730540.000	Bad Debt Expense	70,813.00	19,732.00
Subtotal : None		70,813.00	19,732.00
Total [S3L2B.14C1]	Bad Debt Expenses	70,813.00	19,732.00

Group : [S3L2B.15C1] User Fee Assessment

Subgroup : None			
730565.000	User Fees	726,476.00	670,276.00
Subtotal : None		726,476.00	670,276.00
Total [S3L2B.15C1]	User Fee Assessment	726,476.00	670,276.00

Group : [S3L3.1C1] Staff Development Coordinator Salaries

Subgroup : None			
670130.000	Wages-Inservice/Staff Dev	94,701.00	68,873.00
670150.000	Wages - Vacation/Holiday/Sick	1,433.00	1,712.00
Subtotal : None		96,134.00	70,585.00
Total [S3L3.1C1]	Staff Development Coordinator Salari	96,134.00	70,585.00

Group : [S3L3.5C1] Plant Operations: Salaires

Subgroup : None			
720110.000	Wages - Regular-Plant	102,798.00	109,707.00

720150.000	Wages-Vac/Hol/Sick-Plant	(682.00)	(62.00)
Subtotal : None		102,116.00	109,645.00
Total [S3L3.5C1]	Plant Operations: Salaires	102,116.00	109,645.00

Group : [S3L3.8C1] Plant Operations: Purchased Service

Subgroup : None

720540.000	Trash Removal	23,822.00	19,275.00
720550.000	Medical Waste Removal	3,223.00	5,553.00
720690.000	Grounds Maintenance	23,322.00	22,873.00
720695.000	Grounds Landscaping	6,527.00	7,795.00
720850.000	Purchased Services	81,623.00	69,943.00
730850.000	Purchased Services	4,151.00	3,640.00
Subtotal : None		142,668.00	129,079.00
Total [S3L3.8C1]	Plant Operations: Purchased Service	142,668.00	129,079.00

Group : [S3L3.9C1] Plant Operations: Supplies & Expenses

Subgroup : None

690720.000	Small Equipment Purchase	1,846.00	0.00
720670.000	Supplies	21,114.00	16,132.00
720720.000	Small Equipment Purchase	602.00	3,226.00
720725.000	Small Furnishings Purchase	7,102.00	4,928.00
730720.000	Small Equipment Purchase	0.00	(86.00)
Subtotal : None		30,664.00	24,200.00
Total [S3L3.9C1]	Plant Operations: Supplies & Expenses	30,664.00	24,200.00

Group : [S3L3.10C1] Plant Operatins: Utilities

Subgroup : None

720510.000	Gas	95,378.00	71,462.00
720520.000	Electricity	163,008.00	137,654.00
720530.000	Water/Sewer	64,662.00	58,546.00
720532.000	Fuel	501.00	160.00
Subtotal : None		323,549.00	267,822.00
Total [S3L3.10C1]	Plant Operatins: Utilities	323,549.00	267,822.00

Group : [S3L3.11C1] Plant Operatins: Repairs

Subgroup : None

690730.000	Equipment Repair & Maintenance	1,048.00	600.00
700730.000	Equipment Repair & Maintenance	52.00	0.00
720660.000	Building Repair & Maintenance	2,311.00	8,131.00
720730.000	Repair & Maintenance	19,923.00	19,144.00
730730.000	Repair & Maintenance	201.00	0.00
Subtotal : None		23,535.00	27,875.00
Total [S3L3.11C1]	Plant Operatins: Repairs	23,535.00	27,875.00

Group : [S3L3.13C1] Dietician: Salaries

Subgroup : None

690110.001	Dietician Salary	81,381.00	101,141.00
690150.001	Wages - Vacation/Holiday/Sick - Dieticia	325.00	(167.00)
Subtotal : None		81,706.00	100,974.00
Total [S3L3.13C1]	Dietician: Salaries	81,706.00	100,974.00

Group : [S3L3.18C1] Dietary: Salaries

Subgroup : None

690110.000	Wages - Regular-Diet	442,679.00	465,462.00
690150.000	Wages-Vac/Hol/Sick-Diet	1,766.00	(767.00)
Subtotal : None		444,445.00	464,695.00
Total [S3L3.18C1]	Dietary: Salaries	444,445.00	464,695.00

Group : [S3L3.21C1] Dietary: Food

Subgroup : None

690680.000	Food Supplements	23,564.00	3,197.00
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690690.000	Raw Food	299,045.00	281,848.00
690695.000	Raw Food - Special Events	309.00	1,210.00
Subtotal : None		322,918.00	286,255.00
Total [S3L3.21C1]	Dietary: Food	322,918.00	286,255.00
Group : [S3L3.22C1] Dietary: Purchased Service			
Subgroup : None			
690850.000	Purchased Services	4,935.00	5,435.00
Subtotal : None		4,935.00	5,435.00
Total [S3L3.22C1]	Dietary: Purchased Service	4,935.00	5,435.00
Group : [S3L3.23C1] Dietary: Supplies & Expenses			
Subgroup : None			
690660.000	Chemicals	7,796.00	8,156.00
690665.000	Supplies - Vending	556.00	567.00
690670.000	Supplies (Non-Food)	35,930.00	51,646.00
Subtotal : None		44,282.00	60,369.00
Total [S3L3.23C1]	Dietary: Supplies & Expenses	44,282.00	60,369.00
Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service			
Subgroup : [S3L3.27C1] Housekeeping Purchased Service			
710850.000	Purchased Services	352,262.00	331,197.00
Subtotal [S3L3.27C1] Housekeeping Purchased Service		352,262.00	331,197.00
Subgroup : [S3L3.27C1] Laundry Purchased Service			
700850.000	Purchased Services	177,295.00	167,604.00
Subtotal [S3L3.27C1] Laundry Purchased Service		177,295.00	167,604.00
Total [S3L3.27C1]	Housekeeping / Laundry: Purchased	529,557.00	498,801.00
Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense			
Subgroup : [S3L3.28C1] Housekeeping Supplies & Expenses			
710670.000	Supplies	198.00	1,087.00
710690.000	Paper/Plastic	39,751.00	29,760.00
Subtotal [S3L3.28C1] Housekeeping Supplies & Expenses		39,949.00	30,847.00
Subgroup : [S3L3.28C1] Laundry Supplies & Expense			
700670.000	Supplies	847.00	151.00
Subtotal [S3L3.28C1] Laundry Supplies & Expense		847.00	151.00
Total [S3L3.28C1]	Housekeeping / Laundry: Supplies &	40,796.00	30,998.00
Group : [S3L3.29C1] Housekeeping / Laundry: Linen & Bedding			
Subgroup : None			
700690.000	Linen & Bedding	0.00	383.00
Subtotal : None		0.00	383.00
Total [S3L3.29C1]	Housekeeping / Laundry: Linen & Be	0.00	383.00
Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries			
Subgroup : None			
640110.000	Wages - Regular-MR	16,884.00	51,264.00
640150.000	Wages-Vacation/Holiday/Sick-MR	997.00	729.00
670050.000	Wages- Unit Secretary	0.00	7,854.00
670050.001	Wages - Vacation/Holiday/Sick Unit Sec	0.00	195.00
Subtotal : None		17,881.00	60,042.00
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salari	17,881.00	60,042.00
Group : [S3L3.39C1] Unit Clerks & Medical Records: Purchased Service			
Subgroup : None			
670850.000	Purchased Services	32,854.00	170,845.00
Subtotal : None		32,854.00	170,845.00

Total [S3L3.39C1]	Unit Clerks & Medical Records: Purch	32,854.00	170,845.00
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Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries

Subgroup : [S3L3.40C1] MMQ Salaries

670120.001	Wages - MMQ	42,578.00	52,524.00
670150.003	Wages - Vacation/Holiday/Sick MMQ	644.00	1,306.00
Subtotal [S3L3.40C1] MMQ Salaries		43,222.00	53,830.00

Subgroup : [S3L3.40C1] MDS Salaries

670120.000	Wages - OBRA	260,954.00	164,232.00
670150.002	Wages - Vacation/Holiday/Sick OBRA	3,948.00	4,083.00
Subtotal [S3L3.40C1] MDS Salaries		264,902.00	168,315.00

Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) E	308,124.00	222,145.00
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Group : [S3L3.48C1] Social Service Worker: Salaries

Subgroup : None

620100.000	Wages - Supervisor-SS	0.00	4,904.00
620110.000	Wages - Regular-SS	85,645.00	94,804.00
620150.000	Wages-Vacation/Holiday/Sick-SS	3,318.00	(2,495.00)
Subtotal : None		88,963.00	97,213.00
Total [S3L3.48C1]	Social Service Worker: Salaries	88,963.00	97,213.00

Group : [S3L3.51C1] Social Service Worker: Purchased Service

Subgroup : None

620850.000	Purchased Services	12,985.00	34,999.00
Subtotal : None		12,985.00	34,999.00
Total [S3L3.51C1]	Social Service Worker: Purchased Se	12,985.00	34,999.00

Group : [S3L3.62C1] Direct Restorative Therapy: Consultants

Subgroup : None

800950.000	Purchased Services	475,453.00	532,841.00
810950.000	Purchased Services	411,171.00	464,548.00
820950.000	Purchased Services	103,163.00	77,989.00
830950.000	Purchased Services - RT	524,403.00	178,711.00
840950.000	Purchased Services-Rehab Ext	2,805.00	18,434.00
Subtotal : None		1,516,995.00	1,272,523.00
Total [S3L3.62C1]	Direct Restorative Therapy: Consultat	1,516,995.00	1,272,523.00

Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries

Subgroup : None

610110.000	Wages - Regular-Act	131,580.00	164,896.00
610150.000	Wages-Vac/Hol/Sick-Act	(631.00)	(3,321.00)
Subtotal : None		130,949.00	161,575.00
Total [S3L3.64C1]	Recreational Therapy/Activities: Salar	130,949.00	161,575.00

Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service

Subgroup : None

610660.000	Entertainment	7,094.00	4,305.00
Subtotal : None		7,094.00	4,305.00
Total [S3L3.67C1]	Recreational Therapy/Activities: Purc	7,094.00	4,305.00

Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses

Subgroup : None

610650.000	Supplies	6,245.00	8,541.00
Subtotal : None		6,245.00	8,541.00
Total [S3L3.68C1]	Recreational Therapy/Activities: Supp	6,245.00	8,541.00

Group : [S3L3.70C1] Resident Care Assistant: Salaries

Subgroup : None

630138.000	Wages- Resident Care Assistant	1,869.00	15,647.00
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630138.001	Wages - Vacation/Holiday/Sick RCA	7.00	32.00
Subtotal : None		1,876.00	15,679.00
Total [S3L3.70C1]	Resident Care Assistant: Salaries	1,876.00	15,679.00

Group : [S3L3.78C1] Travel: Motor Vehicle Expense

Subgroup : None			
720840.000	Mileage Reimbursement	77.00	214.00
730750.000	Motor Vehicle Expense	140.00	140.00
730840.000	Mileage Reimbursement	0.00	229.00
810840.000	Mileage Reimbursement	4.00	0.00
Subtotal : None		221.00	583.00
Total [S3L3.78C1]	Travel: Motor Vehicle Expense	221.00	583.00

Group : [S3L3.80C1] Variable Job Related Education

Subgroup : None			
630830.000	Education	845.00	6,120.00
630838.000	In House Education	0.00	551.00
Subtotal : None		845.00	6,671.00
Total [S3L3.80C1]	Variable Job Related Education	845.00	6,671.00

Group : [S3L3.82C1] Physician Services: Medical Director

Subgroup : None			
670855.000	Medical Director	33,600.00	30,500.00
Subtotal : None		33,600.00	30,500.00
Total [S3L3.82C1]	Physician Services: Medical Director	33,600.00	30,500.00

Group : [S3L3.85C1] Physician Services: Employee Physicals

Subgroup : None			
610890.000	Employee Physicals/CORI	8,758.00	17,319.00
620890.000	Employee Physicals/CORI	1,128.00	3,693.00
630890.000	Employee Phys./CORI-NA NonVent	80,000.00	176,917.00
640890.000	Employee Physicals/CORI	2,257.00	4,689.00
670890.000	Employee Physicals/CORI	7,918.00	17,253.00
690890.000	Employee Physicals/CORI	23,941.00	52,782.00
710890.000	Employee Physicals/CORI	0.00	386.00
720890.000	Employee Physicals/CORI	2,383.00	4,710.00
730890.000	Employee Physicals/CORI	6,036.00	13,633.00
Subtotal : None		132,421.00	291,382.00
Total [S3L3.85C1]	Physician Services: Employee Physic	132,421.00	291,382.00

Group : [S3L3.87C1] Legend Drugs

Subgroup : None			
860660.000	Medical Supplies	32,459.00	23,954.00
860670.000	Pharmacy	327,163.00	333,088.00
860690.000	Oxygen	1,381.00	2,231.00
860700.000	Enteral Therapy	31,189.00	21,093.00
860710.000	X-Ray	38,219.00	37,300.00
860720.000	Ambulance	81,239.00	41,250.00
860730.000	Lab	61,808.00	58,189.00
Subtotal : None		573,458.00	517,105.00
Total [S3L3.87C1]	Legend Drugs	573,458.00	517,105.00

Group : [S3L3.89C1] House Supplies Not Resold

Subgroup : None			
620650.000	Supplies	0.00	53.00
630600.000	Supplies	235,553.00	252,693.00
630690.000	House Oxygen	63,843.00	57,450.00
800670.000	Supplies	1,788.00	1,651.00
810670.000	Supplies	0.00	2,662.00
820670.000	Supplies	0.00	23.00
Subtotal : None		301,184.00	314,532.00

Total [S3L3.89C1]	House Supplies Not Resold	301,184.00	314,532.00
Group : [S3L3.92C1]	Pharmacy Consultant		
Subgroup : None			
850050.000	Pharmacy Consultant	9,561.00	8,349.00
Subtotal : None		9,561.00	8,349.00
Total [S3L3.92C1]	Pharmacy Consultant	9,561.00	8,349.00
Group : [S3L4.1C1]	Depreciaton		
Subgroup : [S3L4.1C1]	Building Depreciation		
730550.000	Depreciation	191,106.00	124,611.00
Subtotal [S3L4.1C1A]	Building Depreciation	191,106.00	124,611.00
Subgroup : [S3L4.1C1]	Improvements Depreciation		
730550.001	Depreciation Improvements	362,500.00	382,201.00
Subtotal [S3L4.1C1B]	Improvements Depreciation	362,500.00	382,201.00
Subgroup : [S3L4.1C1]	Equipment Depreciation		
730550.002	Depreciation Equipment	250,265.00	301,088.00
Subtotal [S3L4.1C1C]	Equipment Depreciation	250,265.00	301,088.00
Subgroup : None			
Subtotal : None		0.00	0.00
Total [S3L4.1C1]	Depreciaton	803,871.00	807,900.00
Group : [S3L4.2C1]	Long Term Interest Expense SNF-CR		
Subgroup : None			
730555.000	Amortization	9,953.00	9,180.00
730760.000	Interest Expense	403,176.00	410,872.00
CLA-MIP	MORTGAGE INSURANCE PREMIUM	100,586.00	104,661.00
Subtotal : None		513,715.00	524,713.00
Total [S3L4.2C1]	Long Term Interest Expense SNF-CR	513,715.00	524,713.00
Group : [S3L4.6C1]	Building Insurance Expense-SNF-CR		
Subgroup : None			
730530.000	Insurance	46,877.00	47,427.00
Subtotal : None		46,877.00	47,427.00
Total [S3L4.6C1]	Building Insurance Expense-SNF-CR	46,877.00	47,427.00
Group : [S3L4.8C1]	Real Estate Tax Expense-SNF-CR		
Subgroup : None			
720450.000	Real Estate/Personal Prop Tax	96,414.00	106,330.00
Subtotal : None		96,414.00	106,330.00
Total [S3L4.8C1]	Real Estate Tax Expense-SNF-CR	96,414.00	106,330.00
Group : [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR		
Subgroup : None			
630700.000	Equipment Rental-NAadm.NonVent	64,011.00	55,788.00
630705.000	Equipment Rental - NonAdm.VENT	31,463.00	12,325.00
700700.000	Equipment Rental	5,738.00	5,738.00
730700.000	Equipment Rental	512.00	719.00
800700.000	Equipment Rental	10,482.00	12,888.00
Subtotal : None		112,206.00	87,458.00
Total [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR	112,206.00	87,458.00
Group : [CLA-53.01]	LA-Group Health/Life		
Subgroup : None			
610370.000	Group Health Insurance-Act.	4,337.00	6,384.00
610380.000	Group Dental Insurance-Act	271.00	771.00
610390.000	Group Vision Insurance-Act	0.00	30.00
620370.000	Group Health Insurance-SS	4,837.00	263.00

620380.000	Group Dental Insurance-SS	308.00	(12.00)
620390.000	Group Vision Insurance-SS	0.00	1.00
630370.000	Group Health Ins.-NAdm NonVent	103,992.00	99,360.00
630375.000	Group Health Ins.-NonAdm.VENT	75,091.00	80,629.00
630380.000	Group Dental Ins.-NAdm NonVent	7,151.00	7,601.00
630385.000	Group Dental Ins.-NonAdm.VENT	4,574.00	5,919.00
630390.000	Group Vision Ins.-NAdm.NonVent	44.00	68.00
630395.000	Group Vision Ins.-NonAdm.VENT	16.00	25.00
640370.000	Group Health Insurance-MR	0.00	1,000.00
640380.000	Group Dental Insurance-MR	328.00	151.00
640390.000	Group Vision Insurance-MR	0.00	(21.00)
670370.000	Group Health Ins.-Adm.Nurse	23,191.00	21,220.00
670380.000	Group Dental Ins.-Adm.Nurse	1,046.00	670.00
670390.000	Group Vision Ins.-Adm.Nurse	(78.00)	(6.00)
690370.000	Group Health Insurance-Diet.	16,925.00	15,632.00
690380.000	Group Dental Insurance-Diet.	1,131.00	1,149.00
690390.000	Group Vision Insurance-Diet.	12.00	6.00
720370.000	Group Health Insurance-Plant	13,865.00	13,953.00
720380.000	Group Dental Insurance-Plant	833.00	836.00
720390.000	Group Vision Insurance-Plant	3.00	0.00
730300.000	Group Life Insurance	2,565.00	2,739.00
730350.000	Disability Insurance	(553.00)	872.00
730370.000	Group Health Insurance-G&A	16,226.00	15,540.00
730380.000	Group Dental Insurance-G&A	966.00	995.00
730390.000	Group Vision Insurance-G&A	50.00	42.00
Subtotal : None		277,131.00	275,817.00
Total [CLA-53.01]	LA-Group Health/Life	277,131.00	275,817.00

Group : [CLA-53.02] LA-Employee Pensions

Subgroup : None

610280.000	Pension Expense-Act	840.00	1,187.00
620280.000	Pension Expense-SS	856.00	896.00
630280.000	Pension Expense-NAdm. NonVent	22,277.00	21,825.00
630285.000	Pension Expense-NonAdm. VENT	20,237.00	22,541.00
640280.000	Pension Expense-MR	470.00	323.00
670280.000	Pension Expense-Adm.Nurse	7,406.00	4,979.00
690280.000	Pension Expense-Diet.	4,075.00	4,613.00
720280.000	Pension Expense-Plant	1,000.00	1,200.00
730280.000	Pension Expense-G&A	2,763.00	4,267.00
Subtotal : None		59,924.00	61,831.00
Total [CLA-53.02]	LA-Employee Pensions	59,924.00	61,831.00

Group : [CLA-53.03] LA-Employee Benefits

Subgroup : None

610900.000	Employee Benefits	178.00	146.00
620900.000	Employee Benefits	34.00	138.00
630900.000	Employee Benefits-NAdm NonVent	1,377.00	1,365.00
630905.000	Employee Benefits-NAdm.VENT	1,044.00	1,099.00
640900.000	Employee Benefits	38.00	16.00
670900.000	Employee Benefits	711.00	156.00
690400.000	Uniform Expense	0.00	499.00
690900.000	Employee Benefits	405.00	341.00
720400.000	Uniform Expense	126.00	193.00
720900.000	Employee Benefits	69.00	226.00
730900.000	Employee Benefits	4,177.00	12,051.00
Subtotal : None		8,159.00	16,230.00
Total [CLA-53.03]	LA-Employee Benefits	8,159.00	16,230.00

Group : [CLA-53.04] LA-Payroll Taxes

Subgroup : None

610200.000	Payroll Taxes-Act	12,409.00	14,833.00
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620200.000	Payroll Taxes-SS	7,342.00	9,563.00
630200.000	Payroll Taxes-N.Adm. NonVent	245,771.00	229,155.00
630205.000	Payroll Taxes-NonAdm. VENT	206,277.00	241,681.00
640200.000	Payroll Taxes-MR	3,647.00	4,874.00
670200.000	Payroll Taxes-Adm.Nurse	57,347.00	46,127.00
690200.000	Payroll Taxes-Diet.	49,151.00	50,410.00
720200.000	Payroll Taxes-Plant	8,343.00	11,064.00
730200.000	Payroll Taxes-G&A	29,949.00	34,317.00
Subtotal : None		620,236.00	642,024.00
Total [CLA-53.04]	LA-Payroll Taxes	620,236.00	642,024.00

Group : [CLA-53.05] LA-Workers Comp

Subgroup : None			
610535.000	Insurance - Workers Comp.-Act	1,940.00	2,150.00
620535.000	Insurance - Workers Comp.-SS	1,530.00	289.00
630535.000	Ins.-Work.Comp-NAadm.NonVent	49,927.00	45,845.00
630538.000	Insurance-Work.Comp-NAadm. VENT	41,258.00	42,608.00
640535.000	Insurance - Workers Comp-MR	14.00	20.00
670535.000	Insurance-Worker Comp-AdmNurse	1,828.00	1,606.00
690535.000	Insurance-Workers Comp.-Diet.	8,606.00	9,757.00
720535.000	Insurance -Workers Comp.-Plant	1,836.00	1,921.00
730535.000	Insurance - Workers Comp.	(2,686.00)	(13,796.00)
Subtotal : None		104,253.00	90,400.00
Total [CLA-53.05]	LA-Workers Comp	104,253.00	90,400.00

Group : [SOBREL3.6C] Ventilator Program

Subgroup : None			
630650.000	Supplies - VENT	394,372.00	383,675.00
630675.000	Vent Repair	3,818.00	0.00
630895.000	Employee Phys./CORI-NAadm. VENT	70,014.00	146,225.00
Subtotal : None		468,204.00	529,900.00
Total [SOBREL3.6C1] Ventilator Program		468,204.00	529,900.00

Sum of Account Groups	0.00	0.00
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