

Client: **A136290 - Leominster Rehabilitation & Nursing Center**
Engagement: **MD 2022 - Leominster Rehabilitation**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - SNF-CR Groupings**

Account	Description	CAID CP 12/31/2022	CAID PP-1 12/31/2021
Group : [S6L1.1C1] Cash and Cash Equivalents			
Subgroup : None			
00-101225	Cash-Leominster-Operating	4,864.52	742,604.17
00-101235	Cash-Leominster-Payroll	0.00	723.45
00-107005	Cash-Petty Cash	1,000.00	1,000.00
00-107010	Cash-Petty Cash-Resident	500.00	500.00
00-107030	Cash-Security Deposits/Entrance Fees	15,300.00	15,300.00
Subtotal : None		21,664.52	760,127.62
Total [S6L1.1C1]	Cash and Cash Equivalents	21,664.52	760,127.62
Group : [S6L1.5C1] Payer Accounts Receivable			
Subgroup : [S6L1.5C] A/ R Self-Pay Patients (Private)			
00-110100	A/R- Resident Related	1,124,764.32	1,009,519.88
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		1,124,764.32	1,009,519.88
Total [S6L1.5C1]	Payer Accounts Receivable	1,124,764.32	1,009,519.88
Group : [S6L1.6C1] Less Reserve for Bad Debts			
Subgroup : None			
00-110990	Reserve for Bad Debt	(183,330.27)	(111,162.99)
Subtotal : None		(183,330.27)	(111,162.99)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(183,330.27)	(111,162.99)
Group : [S6L1.11C1] Other Receivables			
Subgroup : None			
00-112100	Other Receivable	751,984.54	175,000.00
00-112101	Other Receivable - Owed From Previous Owner	19,238.45	18,322.72
00-270006	Other Current Liabilities - Owed To Previous Owner	4,458.88	4,458.88
Subtotal : None		775,681.87	197,781.60
Total [S6L1.11C1]	Other Receivables	775,681.87	197,781.60
Group : [S6L1.13C1] Prepaid Insurance			
Subgroup : None			
00-130120	Prepaid Insurance	23,031.48	29,020.99
Subtotal : None		23,031.48	29,020.99
Total [S6L1.13C1]	Prepaid Insurance	23,031.48	29,020.99
Group : [S6L1.15C1] Other Prepaid Expenses			
Subgroup : None			
00-130100	Prepaid Expenses	13,068.82	7,735.19
Subtotal : None		13,068.82	7,735.19
Total [S6L1.15C1]	Other Prepaid Expenses	13,068.82	7,735.19
Group : [S6L1.17C1] Other Current Assets			
Subgroup : None			
00-108000	Cash-Resident Trust	25,462.36	51,177.32
00-110230	Refund Clearing	950.00	0.00
00-112102	ACH Clearing	73,254.76	62,423.71
00-220100	Resident Trust Liability	(25,462.36)	(51,177.32)
Subtotal : None		74,204.76	62,423.71
Total [S6L1.17C1]	Other Current Assets	74,204.76	62,423.71
Group : [S6L2.3C1] Improvements - Cost			
Subgroup : [S6L2.3C] Building Improvements			
00-160130	PPE Building Improvement	12,600.00	0.00
Subtotal [S6L2.3C1A] Building Improvements		12,600.00	0.00
Subgroup : [S6L2.3C] A/D Building Improvements			
00-161130	Accum Depr Building Improvemen	(630.00)	0.00
Subtotal [S6L2.3C1D] A/D Building Improvements		(630.00)	0.00
Total [S6L2.3C1]	Improvements - Cost	11,970.00	0.00
Group : [S6L2.4C1] Equipment			
Subgroup : [S6L2.4C] Equipment Cost			
00-160150	PPE Fixed Equipment	51,677.54	51,677.54
00-160160	PPE Moveable Equipment	6,847.94	5,848.94
Subtotal [S6L2.4C1A] Equipment Cost		58,525.48	57,526.48
Subgroup : [S6L2.4C] A/D Equipment			
00-161150	Accum Depr Fixed Equipment	(28,706.52)	(14,927.40)
00-161160	Accum Depr Moveable Equipment	(1,499.00)	(434.06)
Subtotal [S6L2.4C1b] A/D Equipment		(30,205.52)	(15,361.46)

Total [S6L2.4C1]	Equipment	28,319.96	42,165.02
Group : [S6L5.1C1]	Trade Payable		
Subgroup : None			
00-200100	Accounts Payable	(765,277.27)	(375,655.35)
Subtotal : None		(765,277.27)	(375,655.35)
Total [S6L5.1C1]	Trade Payable	(765,277.27)	(375,655.35)
Group : [S6L5.2C1]	Accrued Expenses		
Subgroup : None			
00-205120	Accrued Expenses	(45,925.53)	(616,357.10)
Subtotal : None		(45,925.53)	(616,357.10)
Total [S6L5.2C1]	Accrued Expenses	(45,925.53)	(616,357.10)
Group : [S6L5.6C1]	Long Term Debt, Current Portion-Banks, Mortgages, Other		
Subgroup : None			
00-270000	Line of Credit	(490,000.01)	(650,000.01)
Subtotal : None		(490,000.01)	(650,000.01)
Total [S6L5.6C1]	Long Term Debt, Current Portion-Banks, Mortgages, Other	(490,000.01)	(650,000.01)
Group : [S6L5.7C1]	Accrued Salaries & Payroll Liabilities		
Subgroup : [S6L5.7C1A]	Accrued Salaaries		
00-210100	Accrued Payroll	(58,717.91)	(54,930.43)
Subtotal [S6L5.7C1A]	Accrued Salaaries	(58,717.91)	(54,930.43)
Subgroup : [S6L5.7C1C]	Accrued Pauroll Taxes Payable		
00-210110	Accrued Payroll Taxes	(9,139.34)	(5,148.41)
Subtotal [S6L5.7C1C]	Accrued Pauroll Taxes Payable	(9,139.34)	(5,148.41)
Subgroup : [S6L5.7C1D]	Other Payroll Liabilities		
00-210130	Accrued Benefits	(18,329.53)	(20,787.17)
00-215110	P/R Withholding-RetirementPlan	628.73	(1,305.54)
Subtotal [S6L5.7C1D]	Other Payroll Liabilities	(17,700.80)	(22,092.71)
Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	(85,558.05)	(82,171.55)
Group : [S6L5.10C1]	Other Current Liabilities		
Subgroup : None			
00-270005	Other Current Liabilities	(11,549.99)	0.01
00-270007	Deferred Revenue	0.00	(103,311.25)
Subtotal : None		(11,549.99)	(103,311.24)
Total [S6L5.10C1]	Other Current Liabilities	(11,549.99)	(103,311.24)
Group : [S6L6.2C1]	Due to Related Parties, Subsidiaries & Affilates		
Subgroup : None			
00-260000	Due To Opco Facilities	(579,970.37)	(28,374.25)
00-260095	Due To Opco to Propco	(594,858.12)	(482,678.12)
Subtotal : None		(1,174,828.49)	(511,052.37)
Total [S6L6.2C1]	Due to Related Parties, Subsidiaries & Affilates	(1,174,828.49)	(511,052.37)
Group : [S6L8B.4C1]	Owners Equity Balance-Retained Earnings		
Subgroup : None			
00-400120	Retained Earnings	(305,853.21)	85,733.22
Subtotal : None		(305,853.21)	85,733.22
Total [S6L8B.4C1]	Owners Equity Balance-Retained Earnings	(305,853.21)	85,733.22
Group : [S2L1.1C1]	Private Pay		
Subgroup : None			
00-503100	Room & Board-Private	(662,431.00)	(442,776.00)
00-503109	R&B-Private-Prior Period	(38,375.00)	(1,545.00)
00-503190	Room & Board-C/A-Private	4,997.00	0.00
00-503199	R&B-C/A-Private-Prior Period	367.00	0.00
00-503993	Bedhold-Private	0.00	25,710.00
Subtotal : None		(695,442.00)	(418,611.00)
Total [S2L1.1C1]	Private Pay	(695,442.00)	(418,611.00)
Group : [S2L1.4C1]	Medicare-Fee-For-Service		
Subgroup : None			
00-502100	Room & Board-Medicare	(470,226.00)	(554,943.00)
00-502109	R&B-Medicare-Prior Period	0.00	19,915.00
00-502190	Room & Board -C/A-Medicare	(332,732.23)	(409,473.76)
00-502199	R&B-C/A-Medicare-Prior Period	(23,408.91)	(4,376.47)
Subtotal : None		(826,367.14)	(948,878.23)
Total [S2L1.4C1]	Medicare-Fee-For-Service	(826,367.14)	(948,878.23)
Group : [S2L1.5C1]	Medicare Managed Care (Part C)		
Subgroup : None			
00-504100	Room&Board-Managed Care Levels	(297,938.00)	(488,460.00)
00-504109	R&B-Mang Care Levels-Prior Per	15,593.49	10,301.00
00-504190	Room&Board-C/A-Mangd Care Leve	14,492.00	15,659.72
00-504199	R&B-C/A/Managed Care Levels-Pr	7,484.00	(20,144.90)
00-505100	Room&Board-Managed Care RUGS	(30,877.00)	(35,969.00)

00-505109	R&B-Manag Care RUGS-Prior Peri	(8,481.00)	(18,499.00)
00-505190	Room&Board-C/A-Mangd Care RUGS	(21,919.26)	(22,520.78)
00-505199	R&B-C/A-Managed Care RUGS-Prio	(613.71)	(12,880.40)
Subtotal : None		(322,259.48)	(572,513.36)
Total [S2L1.5C1] Medicare Managed Care (Part C)		(322,259.48)	(572,513.36)

Group : [S2L1.6C1] MassHealth Fee-for-Service			
Subgroup : None			
00-501100	Room & Board- Medicaid	(2,735,009.00)	(3,771,112.00)
00-501102	Room & Board-Medicaid-Add On	(9,000.00)	0.00
00-501109	R&B-Medicaid-Prior Period	69,584.00	25,991.80
00-501190	Room & Board-C/A-Medicaid	1,196,071.02	1,496,896.95
00-501199	R&B-C/A-Medicaid-Prior Period	(33,859.71)	(49,525.27)
00-501993	Bedhold-Medicaid	(50,833.00)	(48,294.00)
00-501994	Bedhold-C/A-Medicaid	39,152.80	38,822.33
00-508100	Room & Board-Hospice	(3,549.00)	(3,833.00)
00-508190	Room & Board-C/A-Hospice	74.40	(134.45)
Subtotal : None		(1,527,368.49)	(2,311,187.64)
Total [S2L1.6C1] MassHealth Fee-for-Service		(1,527,368.49)	(2,311,187.64)

Group : [S2L1.7C1] MassHealth Managed Care			
Subgroup : None			
00-514100	Room&Board-Mang Care Medicaid	(1,539,696.00)	(716,853.00)
00-514109	R&B-Manag Care-Medicaid-PP	(20,465.00)	(52,050.00)
00-514190	Room&Board C/A-Man Care Medica	674,540.10	268,532.42
00-514199	R&B-C/A-MC-Medicaid-Prior Peri	11,548.92	12,598.64
Subtotal : None		(874,071.98)	(487,771.94)
Total [S2L1.7C1] MassHealth Managed Care		(874,071.98)	(487,771.94)

Group : [S2L1.12C1] Medicaid Patient Paid Amount			
Subgroup : None			
3022.6	Medicaid Resource Income	(518,119.00)	0.00
Subtotal : None		(518,119.00)	0.00
Total [S2L1.12C1] Medicaid Patient Paid Amount		(518,119.00)	0.00

Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service			
Subgroup : None			
00-501210	Pharmacy Rx-Medicaid	(9,157.90)	(14,255.12)
00-501220	Pharmacy-OTC-Medicaid	(258.61)	(492.88)
00-501270	P.T.-Medicaid	(37,600.00)	(47,650.00)
00-501280	O.T.-Medicaid	(42,000.00)	(53,950.00)
00-501290	S.T.-Medicaid	(1,250.00)	(7,050.00)
00-501310	Lab-Medicaid	(254.26)	(346.73)
00-501990	Ancillary C/A-Medicaid	90,520.77	123,744.73
00-501995	Leave-Medicaid	0.00	(4,293.00)
00-501996	Leave-C/A-Medicaid	0.00	3,331.80
00-502210	Pharmacy Rx-Medicare	(31,706.66)	(36,253.53)
00-502220	Pharmacy OTC-Medicare	(454.72)	(343.47)
00-502270	P.T.- Medicare	(190,850.00)	(225,950.00)
00-502280	O.T.-Medicare	(174,100.00)	(209,650.00)
00-502290	S.T.-Medicare	(5,100.00)	(12,350.00)
00-502310	Lab-Medicare	(1,606.43)	(3,539.26)
00-502320	Diagnostic-Testing-Medicare	(856.00)	(842.00)
00-502990	Ancillary C/A-Medicare	404,673.81	488,928.26
00-504210	Pharmacy Rx-Managed Care Level	(25,575.63)	(39,512.28)
00-504220	Pharmacy OTC-Managed Care Leve	(739.17)	(996.23)
00-504270	P.T.-Managed Care Levels	(102,350.00)	(176,000.00)
00-504280	O.T.-Managed Care Levels	(100,350.00)	(168,000.00)
00-504290	S.T.-Managed Care Levels	(2,050.00)	(10,100.00)
00-504310	Lab-Managed Care Levels	(662.76)	(3,108.67)
00-504320	Diag Testing-Managed Care Leve	0.00	(1,078.00)
00-504990	Ancillary C/A-Mang Care Level	231,727.56	398,795.18
00-505210	Pharmacy Rx-Managed Care RUGS	(3,465.63)	(4,514.96)
00-505220	Pharmacy OTC-Mangd Care RUGS	(64.32)	0.00
00-505270	P.T.-Managed Care RUGS	(26,700.00)	(29,100.00)
00-505280	O.T.-Managed Care RUGS	(28,400.00)	(28,700.00)
00-505290	S.T.-Managed Care RUGS	(300.00)	0.00
00-505310	Lab-Managed Care RUGS	83.33	(209.71)
00-505320	Diag Testing-Managed Care RUGS	(197.00)	(70.00)
00-505990	Ancillary C/A-Mangd Care RUGS	59,043.62	62,594.67
00-512270	P.T.-Medicare B	(173,650.00)	(284,350.00)
00-512280	O.T.-Medicare B	(158,900.00)	(174,900.00)
00-512290	S.T.Medicare B	(3,550.00)	(13,650.00)
00-512990	Ancillary C/A-Medicare B	239,369.79	324,361.13
00-513270	P.T.-Managed Care B	(89,957.28)	(143,873.06)
00-513280	O.T.-Managed Care B	(62,200.00)	(81,700.00)
00-513290	S.T.-Managed Care B	(2,450.00)	(9,150.00)
00-513990	Ancilary C/A-Managed Care B	109,254.34	157,016.69
00-514210	Pharmacy Rx-Mang Care Medicaid	(6,818.97)	(2,038.67)
00-514220	Pharmacy OTC-Mang Care Medica	(37.07)	(25.95)
00-514270	P.T.-Managed Care Medicaid	(12,650.00)	(17,100.00)
00-514280	O.T.-Managed Care Medicaid	(12,350.00)	(7,600.00)

00-514290	S.T.-Managed Care Medicaid	(150.00)	(850.00)
00-514310	Lab-Managed Care Medicaid	(220.09)	(153.11)
00-514320	Diag Test-Mang Care Medicaid	(70.00)	0.00
00-514990	Ancillary C/A-Mang Care Medica	32,296.13	27,767.73
Subtotal : None		(142,083.15)	(227,206.44)
Total [S2L1.4C2] Ancillary-Medicare Fee-for-Service		(142,083.15)	(227,206.44)
Group : [S2L3.2C1] Endowment & Other Non Recoverable Revenue			
Subgroup : None			
00-540140	Other Non Resident	(153,844.14)	(360.00)
32-610105	Other Ancillary Services-Supplies-Dept Specific	(150,584.05)	5,261.63
Subtotal : None		(304,428.19)	4,901.63
Total [S2L3.2C1] Endowment & Other Non Recoverable Revenue		(304,428.19)	4,901.63
Group : [S2L3.7C1] Interest Income			
Subgroup : None			
00-540100	Interest Income	(266.94)	(146.29)
Subtotal : None		(266.94)	(146.29)
Total [S2L3.7C1] Interest Income		(266.94)	(146.29)
Group : [S2L3.11C1] Variable Recoverable Income			
Subgroup : None			
00-540139	Other Resident Revenue	(101,945.01)	(344,999.99)
Subtotal : None		(101,945.01)	(344,999.99)
Total [S2L3.11C1] Variable Recoverable Income		(101,945.01)	(344,999.99)
Group : [S3L1.1C1] Director of Nurses Salary			
Subgroup : None			
12-600101	Nursing Admin-Productive-Director	128,444.24	90,241.57
12-600179	Nursing Admin-Productive-Reg Allocation	28,918.10	22,649.35
12-600301	Nursing Admin-Non Productive-Director	13,861.02	15,193.48
Subtotal : None		171,223.36	128,084.40
Total [S3L1.1C1] Director of Nurses Salary		171,223.36	128,084.40
Group : [S3L1.7C1] Registered Nurses Salaries			
Subgroup : None			
10-600105	Nursing-Productive-Supervisor	45,729.25	3,780.00
10-600107	Nursing-Productive-Unit Manager	5,616.65	36,357.50
10-600109	Nursing-Productive-RN	72,544.65	217,144.48
10-600207	Nursing-Overtime-Unit Manager	1,223.36	0.00
10-600209	Nursing-Overtime-RN	4,012.83	17,389.45
10-600305	Nursing-Non Productive-Supervisor	12,516.86	9,758.02
10-600307	Nursing-Non Productive-Unit Manager	150.00	4,435.40
10-600309	Nursing-Non Productive-RN	7,265.79	33,233.66
12-600103	Nursing Admin-Productive-Assist Director	20,497.60	48,720.00
12-600116	Nursing Admin-Productive-VP of Clinical	21,684.29	34,615.40
12-600124	Nursing Admin-Productive-Nurse Scheduler	17,896.36	33,867.64
12-600224	Nursing Admin-Overtime-Nurse Scheduler	133.75	1,010.25
12-600303	Nursing Admin-Non Productive-Assist Director	9,353.42	18,964.75
12-600316	Nursing Admin-Non Productive-VP of Clinical	1,035.71	0.00
12-600319	Nursing Admin-Non Productive-Assessment Coordinator	4,771.02	12,404.23
12-600324	Nursing Admin-Non Productive-Nurse Scheduler	3,783.42	2,822.58
12-600379	Nursing Admin-Non Productive-Regional Allocation	37.50	0.00
Subtotal : None		228,252.46	474,503.36
Total [S3L1.7C1] Registered Nurses Salaries		228,252.46	474,503.36
Group : [S3L1.10C1] Registered Nurses Purchased Service Per Diem			
Subgroup : None			
10-650100	Nursing-Purchased Services	35,473.30	8,779.01
Subtotal : None		35,473.30	8,779.01
Total [S3L1.10C1] Registered Nurses Purchased Service Per Diem		35,473.30	8,779.01
Group : [S3L1.11C1] Registered Nurses Purchased Service Temporary Agency Staff			
Subgroup : None			
10-650110	Nursing-Purchased Services-Agency RN	371,657.64	58,722.53
Subtotal : None		371,657.64	58,722.53
Total [S3L1.11C1] Registered Nurses Purchased Service Temporary Agency Staff		371,657.64	58,722.53
Group : [S3L1.12C1] Licensed Practical Nurses Salary			
Subgroup : None			
10-600111	Nursing-Productive-LPN	217,134.92	285,260.21
10-600211	Nursing-Overtime-LPN	7,504.62	26,033.05
10-600311	Nursing-Non Productive-LPN	42,431.29	33,351.02
Subtotal : None		267,070.83	344,644.28
Total [S3L1.12C1] Licensed Practical Nurses Salary		267,070.83	344,644.28
Group : [S3L1.15C1] Licensed Practical Nurses Purchased Service Per Diem			
Subgroup : None			
6042.5	LPN- Per Diem PS	22,496.00	0.00
Subtotal : None		22,496.00	0.00
Total [S3L1.15C1] Licensed Practical Nurses Purchased Service Per Diem		22,496.00	0.00

Group : [S3L1.16C1] Licensed Practical Nurses Purchased Service Tempory Agency Staff			
Subgroup : None			
10-650120	Nursing-Purchased Services-Agency LPN	502,999.32	134,638.70
Subtotal : None		502,999.32	134,638.70
Total [S3L1.16C1]	Licensed Practical Nurses Purchased Service Tempory Agency	502,999.32	134,638.70
Group : [S3L1.17C1] Certified Nurses Aides Salaries			
Subgroup : None			
10-600113	Nursing-Productive-Aide	562,760.49	566,655.00
10-600213	Nursing-Overtime-Aide	24,023.09	38,411.00
10-600313	Nursing-Non Productive-Aide	64,854.87	56,993.41
Subtotal : None		651,638.45	662,059.41
Total [S3L1.17C1]	Certified Nurses Aides Salaries	651,638.45	662,059.41
Group : [S3L1.20C1] Certified Nurses Aides Purchased Service Per Diem			
Subgroup : None			
6052.5	Aides- Per Diem PS	17,823.00	0.00
Subtotal : None		17,823.00	0.00
Total [S3L1.20C1]	Certified Nurses Aides Purchased Service Per Diem	17,823.00	0.00
Group : [S3L1.21C1] Certified Nurses Aides Purchased Service Tempory Agency Staff			
Subgroup : None			
10-650130	Nursing-Purchased Services-Agency Aide	212,384.67	56,144.90
Subtotal : None		212,384.67	56,144.90
Total [S3L1.21C1]	Certified Nurses Aides Purchased Service Tempory Agency Staff	212,384.67	56,144.90
Group : [S3L2.1C1] Administration Salaries			
Subgroup : [S3L2.1C] Administrator Salaries			
44-600145	Administration-Productive-Administrator	108,679.73	112,656.51
44-600345	Administration-Non Productive-Administrator	6,487.26	11,784.43
Subtotal [S3L2.1C1A] Administrator Salaries		115,166.99	124,440.94
Total [S3L2.1C1]		115,166.99	124,440.94
Group : [S3L2.4C1] Administration Purchased Service			
Subgroup : None			
44-650100	Administration-Purchased Services	65,733.04	51,982.15
44-650160	Administration-Consulting Fees	99,999.96	117,833.29
Subtotal : None		165,733.00	169,815.44
Total [S3L2.4C1]	Administration Purchased Service	165,733.00	169,815.44
Group : [S3L2.7C1] Clerical Staff Salaries			
Subgroup : None			
14-600101	Human Resources-Productive-Director	46,842.02	41,589.85
14-600201	Human Resources-Overtime-Director	1,735.50	757.96
14-600301	Human Resources-Non Productive-Director	8,502.46	5,416.24
16-600101	Admissions-Productive-Director	45,676.52	7,370.08
16-600301	Admissions-Non Productive-Director	11,975.24	1,324.40
44-600149	Administration-Productive-Bus Off Clek	54,199.53	51,418.29
44-600179	Administration-Productive-Reg Allocation	24,194.63	3,362.64
44-600249	Administration-Overtime-Business Off Clerk	313.14	0.00
44-600349	Administration-Non Productive Bus Off Clerk	4,505.69	6,771.37
44-600379	Administration-Non Productive-Regional Allocation	1,142.86	0.00
Subtotal : None		199,087.59	118,010.83
Total [S3L2.7C1]	Clerical Staff Salaries	199,087.59	118,010.83
Group : [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping Services			
Subgroup : None			
44-610140	Administration-Payroll Services	2,469.29	7,190.91
44-650167	Administration-Financial Services	124,400.00	117,000.00
Subtotal : None		126,869.29	124,190.91
Total [S3L2.11C1]	Electronic Data Processing, Payroll & Bookkeeping Services	126,869.29	124,190.91
Group : [S3L2.12C1] Office Supplies			
Subgroup : None			
20-620100	Social Services-Resident Items	883.42	(33.70)
44-610100	Administration-Supplies-Office	7,042.16	8,739.27
44-610105	Administration-Supplies-Dept Specific	1,032.42	24.07
44-610110	Administration-Supplies-Minor Equipment	0.00	892.58
44-610120	Administration-Postage	1,851.50	1,646.05
44-610170	Administration-Bank Service Charges	1,819.71	2,008.52
44-610210	Administration-Computer Maintenance	67,386.90	80,140.05
Subtotal : None		80,016.11	93,416.84
Total [S3L2.12C1]	Office Supplies	80,016.11	93,416.84
Group : [S3L2.13C1] Telecommunications (e.g. Internet & Phone)			
Subgroup : None			
44-610130	Administration-Telephone	10,702.12	8,310.22
44-610135	Administration-Cable TV/Internet	17,427.67	18,179.18
Subtotal : None		28,129.79	26,489.40
Total [S3L2.13C1]	Telecommunications (e.g. Internet & Phone)	28,129.79	26,489.40

Group : [S3L2.15C1] Travel, Conventions & Meetings			
Subgroup : None			
10-608110	Nursing-Travel Allowance	48.40	0.00
12-608110	Nursing Admin-Travel Allowance	73.55	0.00
22-608110	Activities-Travel Allowance	446.64	439.24
44-608110	Administration-Travel Allowance	5,899.93	10,350.67
Subtotal : None		6,468.52	10,789.91
Total [S3L2.15C1] Travel, Conventions & Meetings		6,468.52	10,789.91
Group : [S3L2.16C1] Advertising: Help Wanted			
Subgroup : None			
10-606100	Nursing-Recruiting	21,801.08	52,987.41
12-606100	Nursing Admin-Recruiting	23,925.00	0.00
44-606100	Administration-Recruiting	35,710.22	0.00
Subtotal : None		81,436.30	52,987.41
Total [S3L2.16C1] Advertising: Help Wanted		81,436.30	52,987.41
Group : [S3L2.17C1] Licenses & Dues: Patient Care Related Portion			
Subgroup : None			
32-610220	Other Ancillary Services-Licenses&Certification	180.00	0.00
44-610180	Administration-Books/Dues/Subs/Meetings	5,974.06	8,653.87
44-610220	Administration-Licenses&Certification	2,879.57	2,615.00
Subtotal : None		9,033.63	11,268.87
Total [S3L2.17C1] Licenses & Dues: Patient Care Related Portion		9,033.63	11,268.87
Group : [S3L2.18C1] Continuing Professional Education / Training & Development			
Subgroup : [S3L2.18C1] Administration Education / Training			
44-607120	Administration-Training/Inservices	200.00	0.00
Subtotal [S3L2.18C1] Administration Education / Training		200.00	0.00
Total [S3L2.18C1] Continuing Professional Education / Training & Development		200.00	0.00
Group : [S3L2.19C1] Accounting Services (not related to Appeals)			
Subgroup : None			
44-610150	Administration-Accounting/Auditing	18,000.00	18,000.00
Subtotal : None		18,000.00	18,000.00
Total [S3L2.19C1] Accounting Services (not related to Appeals)		18,000.00	18,000.00
Group : [S3L2.20C1] Insurance: Malpractice & General Liability			
Subgroup : None			
44-610190	Administration-Insurance-Business	62,826.22	56,842.41
44-610200	Administration-Insurance-RT Survey	0.00	458.33
Subtotal : None		62,826.22	57,300.74
Total [S3L2.20C1] Insurance: Malpractice & General Liability		62,826.22	57,300.74
Group : [S3L2.22C1] Other A & G Expenses			
Subgroup : None			
99-720015	Other Expenses-Acquisition Cost	0.00	18,427.08
Subtotal : None		0.00	18,427.08
Total [S3L2.22C1] Other A & G Expenses		0.00	18,427.08
Group : [S3L2B.1C1] Advertising Marketing			
Subgroup : None			
16-610260	Admissions-Marketing/Advertising	299.00	8,418.20
Subtotal : None		299.00	8,418.20
Total [S3L2B.1C1] Advertising Marketing		299.00	8,418.20
Group : [S3L2B.6C1] Legal: Other			
Subgroup : None			
44-610160	Administration-Legal	19,067.97	15,076.11
44-610165	Administration-AR Attorney Fees	32,929.04	9,416.04
Subtotal : None		51,997.01	24,492.15
Total [S3L2B.6C1] Legal: Other		51,997.01	24,492.15
Group : [S3L2B.10C1] Interest on Working Capital			
Subgroup : None			
99-720105	Other Expenses-Interest-LOC	20,538.73	21,393.73
Subtotal : None		20,538.73	21,393.73
Total [S3L2B.10C1] Interest on Working Capital		20,538.73	21,393.73
Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest			
Subgroup : None			
44-610230	Administration-Fines/Penalties/Settlements	1,882.72	13,064.03
Subtotal : None		1,882.72	13,064.03
Total [S3L2B.11C1] Fines, Late Fees, Penalties including Interest		1,882.72	13,064.03
Group : [S3L2B.14C1] Bad Debt Expenses			
Subgroup : None			
99-660100	Other Expenses-Bad Debt	103,237.38	104,469.00
Subtotal : None		103,237.38	104,469.00
Total [S3L2B.14C1] Bad Debt Expenses		103,237.38	104,469.00

Group : [S3L2B.15C1] User Fee Assessment			
Subgroup : None			
99-680100	Other Expenses-Bed Tax Assessment	343,604.18	316,951.60
Subtotal : None		343,604.18	316,951.60
Total [S3L2B.15C1]	User Fee Assessment	343,604.18	316,951.60
Group : [S3L3.1C1] Staff Development Coordinator Salaries			
Subgroup : None			
12-600123	Nursing Admin-Productive-Staff Development	23,920.00	0.00
12-600323	Nursing Admin-Non Productive-Staff Development	482.25	0.00
Subtotal : None		24,402.25	0.00
Total [S3L3.1C1]	Staff Development Coordinator Salaries	24,402.25	0.00
Group : [S3L3.5C1] Plant Operations: Salaires			
Subgroup : None			
40-600101	Maintenance-Productive-Director	44,574.49	39,597.71
40-600137	Maintenance-Productive-Technician	0.00	1,905.00
40-600237	Maintenance-Overtime-Technician	0.00	1,085.00
40-600301	Maintenance-Non Productive-Director	3,481.62	6,686.93
Subtotal : None		48,056.11	49,274.64
Total [S3L3.5C1]	Plant Operations: Salaires	48,056.11	49,274.64
Group : [S3L3.8C1] Plant Operations: Purchased Service			
Subgroup : None			
40-640130	Maintenance-Ground Maintenance	16,243.86	23,717.00
40-640140	Maintenance-Trash Removal	15,200.02	12,780.54
40-640160	Maintenance-Exterminating	1,678.13	749.00
40-650100	Maintenance-Purchased Services	16,988.98	7,344.93
Subtotal : None		50,110.99	44,591.47
Total [S3L3.8C1]	Plant Operations: Purchased Service	50,110.99	44,591.47
Group : [S3L3.9C1] Plant Operations: Supplies & Expenses			
Subgroup : None			
40-610105	Maintenance-Supplies-Dept Specific	4,002.18	4,146.55
40-610110	Maintenance-Supplies-Minor Equipment	6,761.83	1,924.17
40-610220	Maintenance-Licenses&Certification	0.00	305.00
Subtotal : None		10,764.01	6,375.72
Total [S3L3.9C1]	Plant Operations: Supplies & Expenses	10,764.01	6,375.72
Group : [S3L3.10C1] Plant Operatins: Utilities			
Subgroup : None			
42-640100	Utilities-Electricity	86,000.90	80,418.78
42-640110	Utilities-Gas/Oil	26,005.58	25,210.78
42-640120	Utilities-Water/Sewer	19,254.45	19,452.36
Subtotal : None		131,260.93	125,081.92
Total [S3L3.10C1]	Plant Operatins: Utilities	131,260.93	125,081.92
Group : [S3L3.11C1] Plant Operatins: Repairs			
Subgroup : None			
40-640200	Maintenance-Repairs&Maintenance-Building	23,724.90	8,953.85
40-640210	Maintenance-Repairs&Maintenance-Dietary	6,380.76	2,029.78
40-640220	Maintenance-Repairs&Maintenance-Laundry	4,202.36	7,002.18
40-640240	Maintenance-Repairs&Mainenance-Plumbing	7,550.15	3,980.83
Subtotal : None		41,858.17	21,966.64
Total [S3L3.11C1]	Plant Operatins: Repairs	41,858.17	21,966.64
Group : [S3L3.21C1] Dietary: Food			
Subgroup : None			
34-620140	Dietary-Food	15,765.95	476.50
34-620144	Dietary-Food-Bakery	926.97	0.00
34-620150	Dietary-Supplements	176.03	145.75
34-620155	Dietary-Supplements-Nursing	1,396.62	383.78
Subtotal : None		18,265.57	1,006.03
Total [S3L3.21C1]	Dietary: Food	18,265.57	1,006.03
Group : [S3L3.22C1] Dietary: Purchased Service			
Subgroup : None			
34-650100	Dietary-Purchased Services	524,969.04	499,248.31
Subtotal : None		524,969.04	499,248.31
Total [S3L3.22C1]	Dietary: Purchased Service	524,969.04	499,248.31
Group : [S3L3.23C1] Dietary: Supplies & Expenses			
Subgroup : None			
34-610105	Dietary-Supplies-Dept Specific	1,277.01	192.05
34-610110	Dietary-Supplies-Minor Equipment	394.18	133.31
Subtotal : None		1,671.19	325.36
Total [S3L3.23C1]	Dietary: Supplies & Expenses	1,671.19	325.36
Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service			
Subgroup : [S3L3.27C]Housekeeping Purchased Service			

38-650100	Housekeeping-Purchased Services	137,996.20	105,989.43
Subtotal [S3L3.27C1]Housekeeping Purchased Service		137,996.20	105,989.43
Subgroup : [S3L3.27C1]Laundry Purchased Service			
36-650100	Laundry-Purchased Services	91,970.91	69,599.31
Subtotal [S3L3.27C1]Laundry Purchased Service		91,970.91	69,599.31
Total [S3L3.27C1]	Housekeeping / Laundry: Purchased Service	229,967.11	175,588.74
Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense			
Subgroup : [S3L3.28C1]Housekeeping Supplies & Expenses			
38-610105	Housekeeping-Supplies-Dept Specific	8,911.16	7,401.25
38-640250	Housekeeping-Chemicals	0.00	43.44
Subtotal [S3L3.28C1]Housekeeping Supplies & Expenses		8,911.16	7,444.69
Subgroup : [S3L3.28C1]Laundry Supplies & Expense			
36-610105	Laundry-Supplies-Dept Specific	102.72	0.00
36-640250	Laundry-Chemicals	69.37	0.00
Subtotal [S3L3.28C1]Laundry Supplies & Expense		172.09	0.00
Total [S3L3.28C1]	Housekeeping / Laundry: Supplies & Expense	9,083.25	7,444.69
Group : [S3L3.29C1] Housekeepong / Laundry: Linen & Bedding			
Subgroup : None			
36-640260	Laundry-Linens	2,764.49	2,752.80
Subtotal : None		2,764.49	2,752.80
Total [S3L3.29C1]	Housekeepong / Laundry: Linen & Bedding	2,764.49	2,752.80
Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries			
Subgroup : None			
12-600127	Nursing Admin-Productive-Central Supply Clerk	30,360.04	28,275.85
12-600227	Nursing Admin-Overtime-Central Supply Clerk	112.75	35.26
12-600327	Nursing Admin-Non Productive-Central Supply Clerk	4,754.28	3,820.67
Subtotal : None		35,227.07	32,131.78
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salaries	35,227.07	32,131.78
Group : [S3L3.39C1] Unit Clerks & Medical Records: Purchased Service			
Subgroup : None			
18-650100	Medical Records-Purchased Services	772.50	420.00
Subtotal : None		772.50	420.00
Total [S3L3.39C1]	Unit Clerks & Medical Records: Purchased Service	772.50	420.00
Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries			
Subgroup : [S3L3.40C1]MDS Salaries			
12-600119	Nursing Admin-Productive-Assessment Coordinator	59,038.54	110,977.09
Subtotal [S3L3.40C1]MDS Salaries		59,038.54	110,977.09
Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum	59,038.54	110,977.09
Group : [S3L3.48C1] Social Service Worker: Salaries			
Subgroup : None			
20-600171	Social Services-Productive-Social Worker	4,320.00	35,618.94
20-600271	Social Services-Overtime-Social Worker	0.00	58.63
20-600371	Social Services-Non Productive-Social Worker	0.00	3,216.00
20-620190	Social Services-Beauty & Barber	0.00	33.70
Subtotal : None		4,320.00	38,927.27
Total [S3L3.48C1]	Social Service Worker: Salaries	4,320.00	38,927.27
Group : [S3L3.51C1] Social Service Worker: Purchased Service			
Subgroup : None			
20-650100	Social Services-Purchased Services	41,595.00	33,123.00
20-650170	Social Services-Geropsych	0.00	607.71
Subtotal : None		41,595.00	33,730.71
Total [S3L3.51C1]	Social Service Worker: Purchased Service	41,595.00	33,730.71
Group : [S3L3.62C1] Direct Restorative Therapy: Consultants			
Subgroup : None			
24-650100	Physical Therapy-Purchased Services	112,704.73	161,147.81
26-650100	Occupational Therapy-Purchased Services	102,958.31	116,718.81
28-650100	Speech Therapy-Purchased Services	21,728.74	18,995.03
32-650100	Other Ancillary Services-Purchased Services	800.46	0.00
Subtotal : None		238,192.24	296,861.65
Total [S3L3.62C1]	Direct Restorative Therapy: Consultants	238,192.24	296,861.65
Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries			
Subgroup : None			
22-600101	Activities-Productive-Director	38,814.29	36,124.26
22-600113	Activities-Productive-Aide	29,278.62	13,093.50
22-600301	Activities-Non Productive-Director	5,661.00	2,666.10
22-600313	Activities-Non Productive-Aide	764.99	721.35
Subtotal : None		74,518.90	52,605.21
Total [S3L3.64C1]	Recreational Therapy/Activities: Salaries	74,518.90	52,605.21

Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service		
Subgroup : None		
22-620105	Activities-Entertainment	220.00
22-620110	Activities-Special Events	0.00
22-650100	Activities-Purchased Services	692.18
Subtotal : None		912.18
Total [S3L3.67C1]	Recreational Therapy/Activities: Purchased Service	912.18
Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses		
Subgroup : None		
22-610105	Activities-Supplies-Dept Specific	1,844.20
22-610180	Activities-Books/Dues/Subs/Meetings	390.28
Subtotal : None		2,234.48
Total [S3L3.68C1]	Recreational Therapy/Activities: Supplies & Expenses	2,234.48
Group : [S3L3.78C1] Travel: Motor Vehicle Expense		
Subgroup : None		
33-610205	Transportation-Insurance-Vehicles	693.35
33-640180	Transportation-Fuel/Gas	81.00
Subtotal : None		774.35
Total [S3L3.78C1]	Travel: Motor Vehicle Expense	774.35
Group : [S3L3.82C1] Physician Services: Medical Director		
Subgroup : None		
10-650180	Nursing-Medical Director	19,200.00
Subtotal : None		19,200.00
Total [S3L3.82C1]	Physician Services: Medical Director	19,200.00
Group : [S3L3.87C1] Legend Drugs		
Subgroup : None		
32-630100	Other Ancillary Services-Enteral Therapy	3,998.16
32-630110	Other Ancillary Services-Lab	25,275.35
32-630130	Other Ancillary Services-Over The Counter Drugs	2,681.30
32-630140	Other Ancillary Services-Prescription Drugs	85,390.80
32-630150	Other Ancillary Services-Oxygen	1,012.71
32-630160	Other Ancillary Services-Diagnostic Services	3,521.64
33-620120	Transportation-Transportation-Paratransit	2,968.68
Subtotal : None		124,848.64
Total [S3L3.87C1]	Legend Drugs	124,848.64
Group : [S3L3.89C1] House Supplies Not Resold		
Subgroup : None		
10-610100	Nursing-Supplies-Office	0.00
24-610105	Physical Therapy-Supplies-Dept Specific	177.05
24-610110	Physical Therapy-Supplies-Minor Equipment	13.01
32-610110	Other Ancillary Services-Supplies-Minor Equipment	6,119.24
32-620180	Other Ancillary Services-Other Medical Expense-Non Reimbursable	13,518.44
32-630115	Other Ancillary Services-Medical Supplies-PPD	43,704.76
32-630120	Other Ancillary Services-Medical Supplies	7,440.13
32-630125	Other Ancillary Services-Incontinence	625.08
32-650190	Other Ancillary Services-Pharmacy Consultant	769.68
Subtotal : None		72,367.39
Total [S3L3.89C1]	House Supplies Not Resold	72,367.39
Group : [S3L4.1C1] Depreciaton		
Subgroup : [S3L4.1C] Improvements Depreciation		
99-710101	Improvement Dep	630.00
Subtotal [S3L4.1C1B] Improvements Depreciation		630.00
Subgroup : [S3L4.1C] Equipment Depreciation		
99-710100	Other Expenses-Depreciation	14,844.06
Subtotal [S3L4.1C1C] Equipment Depreciation		14,844.06
Total [S3L4.1C1]	Depreciaton	15,474.06
Group : [S3L4.6C1] Building Insurance Expense-SNF-CR		
Subgroup : None		
44-610195	Administration-Insurance Property	16,657.52
Subtotal : None		16,657.52
Total [S3L4.6C1]	Building Insurance Expense-SNF-CR	16,657.52
Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR		
Subgroup : None		
99-730120	Other Expenses-Taxes-Real Estate	23,973.56
Subtotal : None		23,973.56
Total [S3L4.8C1]	Real Estate Tax Expense-SNF-CR	23,973.56
Group : [S3L4.10C1] Personal Property Tax Expense-SNF-CR		
Subgroup : None		
99-730110	Other Expenses-Taxes-Other	8,280.00
Subtotal : None		8,280.00

Total [S3L4.10C1]	Personal Property Tax Expense-SNF-CR	8,280.00	8,253.83
Group : [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR		
Subgroup : None			
32-630170	Other Ancillary Services-Equipment Rental-Resident	2,942.00	7,102.41
34-610240	Dietary-Equipment Rental	2,585.86	2,481.57
36-610240	Laundry-Equipment Rental	235.06	0.00
44-610240	Administration-Equipment Rental	2,561.07	2,573.49
Subtotal : None		8,323.99	12,157.47
Total [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR	8,323.99	12,157.47
Group : [S3L4.14C1]	Real Poperty Rent Expense-SNF-CR		
Subgroup : None			
99-700100	Other Expenses-Rent	301,090.01	300,000.00
Subtotal : None		301,090.01	300,000.00
Total [S3L4.14C1]	Real Poperty Rent Expense-SNF-CR	301,090.01	300,000.00
Group : [CLA-53.01]	LA-Group Health/Life		
Subgroup : None			
10-603100	Nursing-Health Insurance	45,766.75	66,210.00
12-603100	Nursing Admin-Health Insurance	14,474.69	18,939.91
14-603100	Human Resources-Health Insurance	2,613.46	2,510.05
20-603100	Social Services-Health Insurance	211.50	1,697.87
22-603100	Activities-Health Insurance	3,576.24	2,657.29
40-603100	Maintenance-Health Insurance	2,361.69	2,926.25
44-603100	Administration-Health Insurance	7,977.35	11,143.92
99-603100	Other Expenses-Health Insurance	0.00	(0.01)
Subtotal : None		76,981.68	106,085.28
Total [CLA-53.01]	LA-Group Health/Life	76,981.68	106,085.28
Group : [CLA-53.03]	LA-Employee Benefits		
Subgroup : None			
00-540138	Employee Refunds/Reimbursement	(101.86)	(47.14)
10-605100	Nursing-Employee Relations	243.25	91.42
10-606110	Nursing-Pre-Employment Testing	3,183.31	2,664.43
40-605100	Maintenance-Employee Relations	360.45	0.00
44-605100	Administration-Employee Relations	3,029.17	5,340.85
Subtotal : None		6,714.32	8,049.56
Total [CLA-53.03]	LA-Employee Benefits	6,714.32	8,049.56
Group : [CLA-53.04]	LA-Payroll Taxes		
Subgroup : None			
10-601100	Nursing-Payroll Taxes	91,438.14	126,742.20
12-601100	Nursing Admin-Payroll Taxes	26,608.87	28,477.05
14-601100	Human Resources-Payroll Taxes	4,856.36	3,747.66
20-601100	Social Services-Payroll Taxes	486.82	3,474.80
22-601100	Activities-Payroll Taxes	6,870.53	4,995.99
40-601100	Maintenance-Payroll Taxes	4,661.10	4,278.67
44-601100	Administration-Payroll Taxes	14,865.71	14,224.73
Subtotal : None		149,787.53	185,941.10
Total [CLA-53.04]	LA-Payroll Taxes	149,787.53	185,941.10
Group : [CLA-53.05]	LA-Workers Comp		
Subgroup : None			
10-602100	Nursing-Workers Comp	19,937.09	21,879.65
12-602100	Nursing Admin-Workers Comp	5,375.23	6,037.47
14-602100	Human Resources-Workers Comp	1,033.01	816.02
20-602100	Social Services-Workers Comp	91.15	636.93
22-602100	Activities-Workers Comp	1,392.50	894.69
40-602100	Maintenance-Workers Comp	875.79	908.47
44-602100	Administration-Workers Comp	3,261.14	3,165.69
Subtotal : None		31,965.91	34,338.92
Total [CLA-53.05]	LA-Workers Comp	31,965.91	34,338.92
	NET (INCOME) LOSS	0.00	0.00
	Sum of Account Groups	0.00	0.00

Tickmarks

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