

Client: **A442952 - Sancta Maria Hospital, Inc. dba: Sancta Maria Nursing Facility**
Engagement: **MDMC 2022 - Sancta Maria Nursing Facility**
Period Ending: **12/31/2022**
Trial Balance: **T01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	1st PP-FINAL 12/31/2021	FINAL 12/31/2022	JE Ref #	MCD JE	MCAID 12/31/2022
Group : [1] Balance Sheet						
Subgroup : None						
1000-00	Cash - Operating	438,709.50	130,047.87		0.00	130,047.87
1005-00	Cash - Checking CT	0.00	20,000.00		0.00	20,000.00
1010-00	Cash - Savings	1,111,894.53	1,743,596.78		0.00	1,743,596.78
1015-00	Cambridge Trust MM Acct	3,503,117.80	1,360,950.81		0.00	1,360,950.81
1016-00	First Republic MM Acct	0.00	3,008,622.73		0.00	3,008,622.73
1050-00	Cash - Petty Cash	200.00	200.00		0.00	200.00
1100-00	Cambridge Trust - Investment	2,867,833.90	2,405,100.79		0.00	2,405,100.79
1105-00	Cambridge Trust - Educ Acct	107,250.66	92,843.96		0.00	92,843.96
1110-00	Deutsche Asset Mgt	23,743.33	23,743.33		0.00	23,743.33
1200-00	A/R Private Pay	417,497.84	318,056.90		0.00	318,056.90
1205-00	A/R Medicaid Patient Liability	6,293.72	62,796.87		0.00	62,796.87
1210-00	A/R Medicaid	669,263.07	564,256.27		0.00	564,256.27
1215-00	A/R Managed Medicaid	318,218.00	637,289.98		0.00	637,289.98
1220-00	A/R Hospice	37,091.64	69,114.39		0.00	69,114.39
1225-00	A/R Medicaid Pending	329,525.71	335,350.43		0.00	335,350.43
1230-00	A/R Medicare A	322,204.83	359,895.81		0.00	359,895.81
1235-00	A/R Medicare B	94,925.86	147,004.73		0.00	147,004.73
1240-00	A/R Part A Co-Insurance	223,061.58	340,162.85		0.00	340,162.85
1245-00	A/R Part B Co-Insurance	93,065.23	88,145.49		0.00	88,145.49
1250-00	A/R Managed Care	283,551.52	576,223.73		0.00	576,223.73
1255-00	A/R Managed Care Part B	136,541.16	136,542.05		0.00	136,542.05
1295-00	Reserve for Doubtful Accounts	(336,803.12)	(489,738.57)		0.00	(489,738.57)
1305-00	A/R Tenant Utilities	17,477.05	41,633.52		0.00	41,633.52
1310-00	Reserve for Doubtful Tenant Ac	(4,606.46)	(4,605.83)		0.00	(4,605.83)
1325-00	A/R Miscellaneous	38,507.50	48,539.01		0.00	48,539.01
1330-00	Exchange Clearing account	60,239.00	35.55		0.00	35.55
1350-00	Prepaid Insurance	95,750.77	101,472.97		0.00	101,472.97
1355-00	Prepaid Expenses	18,036.67	22,689.91		0.00	22,689.91
1390-00	Inventory	71,793.91	62,591.83		0.00	62,591.83
1400-00	Land	322,500.00	322,500.00		0.00	322,500.00
1405-00	Land Improvements	504,817.76	504,817.76		0.00	504,817.76
1407-00	Land Improvements - Tenants	12,822.86	12,822.86		0.00	12,822.86
1410-00	Building	3,244,497.27	3,244,497.27		0.00	3,244,497.27
1415-00	Building Improvements	3,545,363.43	3,313,459.71		0.00	3,313,459.71
1417-00	Building Imp Tenants	180,860.00	182,663.85		0.00	182,663.85
1419-00	Const in Process	72,018.45	80,985.28		0.00	80,985.28
1420-00	Building Equipment	3,169,129.99	3,169,129.99		0.00	3,169,129.99
1425-00	Furniture & Fixtures	1,188,456.85	1,117,124.40		0.00	1,117,124.40
1430-00	Medical Equipment	379,748.73	368,169.93		0.00	368,169.93
1435-00	Computers and Software	235,123.69	188,852.52		0.00	188,852.52
1440-00	Accum. Depn - Land Imp	(439,457.45)	(454,372.74)		0.00	(454,372.74)
1442-00	AD - Land improv. - Tenants	(53.43)	(694.57)		0.00	(694.57)
1445-00	Accum. Depn - Building	(3,150,067.27)	(3,166,867.27)		0.00	(3,166,867.27)
1450-00	Accum. Depn - Building Improv	(2,290,254.92)	(1,937,194.28)		0.00	(1,937,194.28)
1452-00	Accum. Depn - BI Tenant	(4,671.30)	(13,759.39)		0.00	(13,759.39)
1455-00	Accum. Depn - Building Equip.	(2,145,941.71)	(2,275,181.77)		0.00	(2,275,181.77)
1460-00	Accum. Depn - Furn & Fix	(629,330.71)	(607,775.83)		0.00	(607,775.83)
1465-00	Accum. Depn - Medical Equip	(254,087.34)	(273,387.89)		0.00	(273,387.89)
1470-00	Accum. Depn - Comp. & Softwa	(179,245.86)	(137,950.53)		0.00	(137,950.53)
2000-00	Accounts Payable	(270,281.56)	(280,078.72)		0.00	(280,078.72)
2000-051	Prepaid Tenant Rent	(61,626.78)	(41,665.49)		0.00	(41,665.49)
2010-00	Accrued Expenses	(909,148.60)	(577,497.52)		0.00	(577,497.52)
20102000	CURRENT PORTION OF LT DEBT - OCT 17 NOTE	(48,828.00)	0.00		0.00	0.00
20102001	CURRENT PORTION OF LT DEBT - NOV 17 NOTE	(48,666.00)	0.00		0.00	0.00
20102002	Current Portion of LT Debt - March 2018 Note	(47,815.00)	0.00		0.00	0.00
20102003	Current Portion of LT Debt - May 2018 Note	(47,498.00)	0.00		0.00	0.00
20102004	Current Portion of LT Debt - March 2022 Note	0.00	(162,584.00)		0.00	(162,584.00)
20161000	AR CREDIT BALANCES	(41,206.00)	(246,873.44)		0.00	(246,873.44)
20180001	Demand Loan Payable	(875,000.00)	0.00		0.00	0.00
20182000	Current Maturities LTD Offset	192,807.00	162,584.00		0.00	162,584.00
2020-00	Accrued Payroll	(150,338.38)	(248,024.40)		0.00	(248,024.40)
2025-00	Accrued Payroll taxes	(57,006.17)	(61,407.39)		0.00	(61,407.39)
2030-00	Accrued Vacation	(528,375.53)	(509,243.22)		0.00	(509,243.22)
2040-00	Payroll W/H - Voluntary ins.	(5,375.06)	(434.22)		0.00	(434.22)
2050-00	Due to Private Residents	(22,323.25)	(22,323.25)		0.00	(22,323.25)
2055-00	Due to 3rd Party	(20,137.69)	(13,582.65)		0.00	(13,582.65)
2090-00	Security Deposits	(29,310.34)	(49,226.75)		0.00	(49,226.75)
2500-00	Long term Debt	(1,977,236.90)	(3,116,184.09)		0.00	(3,116,184.09)
2700-00	Asset retirement Obligation	(696,033.26)	(735,434.30)		0.00	(735,434.30)
2705-00	Transition Liability	(332,631.00)	(332,631.00)		0.00	(332,631.00)
2900-00	Unrestricted Net Assets	(5,417,840.01)	(8,695,835.78)		0.00	(8,695,835.78)
2975-00	Endowment GT Bottomley Fund	(13,470.00)	(13,470.00)		0.00	(13,470.00)
2980-00	Temp Rest. Special Care Nurse	(11,277.94)	(11,277.94)		0.00	(11,277.94)
2985-00	Endow - Dorothy Bianconi Fund	(10,000.00)	(10,000.00)		0.00	(10,000.00)
Subtotal : None		3,277,995.77	875,213.30		0.00	875,213.30
Total [1] Balance Sheet		3,277,995.77	875,213.30		0.00	875,213.30

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Trial Balance: **T01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	1st PP-FINAL 12/31/2021	FINAL 12/31/2022	JE Ref #	MCD JE	MCAID 12/31/2022
Group : [2] Revenue & Expenses						
Subgroup : None						
3000-10	Private Room & Board	(1,641,920.00)	(2,208,980.00)		0.00	(2,208,980.00)
3000-20	Medicaid Room & Board	(6,880,682.13)	(6,678,941.49)		1,027,868.00	(5,651,073.49)
				MCD JE -	1,027,868.00	
3000-30	Managed Medicaid -Rm & Board	(1,549,537.33)	(1,634,443.01)		0.00	(1,634,443.01)
3000-40	Medicare Part A Room & Board	(2,886,310.00)	(3,430,285.00)		0.00	(3,430,285.00)
3000-60	Managed Care Room & Board	(1,377,227.90)	(1,701,989.00)		0.00	(1,701,989.00)
3000-70	Hospice Room and Board	(286,015.32)	(322,024.26)		0.00	(322,024.26)
3010-30	Medicaid Nursing Facility Rate Add-on	0.00	(117,600.00)		0.00	(117,600.00)
3015-20	Medicaid Misc Payments	(486,366.00)	(823,378.83)		0.00	(823,378.83)
3015-40	Medicare Misc payments	(228,530.27)	0.00		0.00	0.00
3050-40	PT CMI Ancillary	(599,514.14)	(737,898.13)		0.00	(737,898.13)
3052-40	OT CMI Ancillary	(560,721.74)	(683,796.69)		0.00	(683,796.69)
3054-40	ST CMI Ancillary	(350,457.90)	(350,033.30)		0.00	(350,033.30)
3056-40	NTA CMI Ancillary	(746,780.38)	(852,960.82)		0.00	(852,960.82)
3058-40	Nursing CMI Ancillary	(1,208,748.86)	(1,480,733.54)		0.00	(1,480,733.54)
3100-40	Contractual Allow-Med A R&B	2,250,246.99	2,659,853.66		0.00	2,659,853.66
3100-60	Managed Care Contract. Allow	(12,385.01)	27,874.86		0.00	27,874.86
3200-40	Medicare VBP adjustment	0.00	(37,687.91)		0.00	(37,687.91)
3205-40	Medicare 2% Sequest. Adjmt	0.00	66,657.13		0.00	66,657.13
3205-60	Managed Care 2% sequest adj	954.41	644.30		0.00	644.30
3300-10	PT - Private	(1,030.28)	(4,207.69)		0.00	(4,207.69)
3300-20	PT - Medicaid	(25,869.17)	(21,777.95)		0.00	(21,777.95)
3300-50	PT - Part B	(766,045.82)	(588,842.69)		0.00	(588,842.69)
3300-61	PT - Mngd Care Part B	(101,217.17)	(125,186.30)		0.00	(125,186.30)
3305-10	OT - Private	0.00	(692.04)		0.00	(692.04)
3305-20	OT - Medicaid	(38,920.31)	(31,292.42)		0.00	(31,292.42)
3305-50	OT - Part B	(672,260.55)	(562,542.50)		0.00	(562,542.50)
3305-61	OT - Mngd Care Part B	(130,011.75)	(119,383.80)		0.00	(119,383.80)
3310-10	ST - Private	(4,367.17)	(693.08)		0.00	(693.08)
3310-20	ST - Medicaid	(24,477.89)	(25,352.11)		0.00	(25,352.11)
3310-50	ST - Part B	(372,384.09)	(373,275.94)		0.00	(373,275.94)
3310-61	ST - Mngd Care Part B	(85,476.43)	(100,358.48)		0.00	(100,358.48)
3380-50	Part B 2% Sequest. Adjmt	0.00	41.75		0.00	41.75
3390-10	Private Part B Contract. Allow	(3.17)	98.41		0.00	98.41
3390-20	Medicaid Therapy Cont. Allow.	101,462.57	96,169.85		(17,747.37)	78,422.48
				MCD JE -	(17,747.37)	
3390-50	Medicare Part B contract Allow	330,174.46	330,363.82		0.00	330,363.82
3390-61	Managed Part B adjustment	63,413.61	67,709.26		0.00	67,709.26
3400-40	Med Part A Ancillary Charges	(267,075.73)	(272,640.03)		272,640.03	0.00
				MCD JE -	272,640.03	
3400-60	Mngd Care Ancillary Charges	(141,318.41)	(171,793.24)		171,793.24	0.00
				MCD JE -	171,793.24	
3402-40	PT - Part A	(541,316.18)	(594,455.67)		0.00	(594,455.67)
3402-60	PT - Managed Care	(250,206.74)	(294,316.05)		0.00	(294,316.05)
3404-40	OT - Medicare Part A	(579,498.12)	(639,923.53)		0.00	(639,923.53)
3404-60	OT - Managed Care	(267,696.41)	(306,422.64)		0.00	(306,422.64)
3406-40	ST - Medicare Part A	(438,291.76)	(474,583.50)		0.00	(474,583.50)
3406-60	ST - Managed Care	(217,926.24)	(258,781.56)		0.00	(258,781.56)
3425-40	Contract Allow Part A Ancilla	267,075.73	272,640.03		0.00	272,640.03
3425-60	Cont Allow Mngd Care Ancillar	141,318.41	171,793.24		0.00	171,793.24
3427-40	Contr. Allow - Med A PT	541,316.18	594,455.67		17,747.37	612,203.04
				MCD JE -	17,747.37	
3427-60	Contr. Allow - Mngd care PT	250,206.74	294,316.05		0.00	294,316.05
3429-40	Contr. Allow - Part A OT	579,498.12	639,923.53		0.00	639,923.53
3429-60	Contr. Allow - Mngd care OT	267,696.41	306,422.64		0.00	306,422.64
3431-40	Contr. Allow - Med A ST	438,291.76	474,583.50		0.00	474,583.50
3431-60	Contr. Allow - Mngd care ST	217,926.24	258,781.56		0.00	258,781.56
3850-00	Miscellaneous income	(310.39)	0.00		0.00	0.00
3850-01	Loan Forgiveness Revenue	(2,099,400.00)	0.00		0.00	0.00
3865-00	Donation Revenue	(600.00)	(20,825.00)		0.00	(20,825.00)
3880-00	Prior Year Inc / (Expense)	51,153.75	50,374.63		0.00	50,374.63
3950-00	Interest Income	(64,059.99)	(93,562.38)		0.00	(93,562.38)
3960-00	Realized Gain (Loss) Inv	(62,979.93)	(29,309.96)		0.00	(29,309.96)
3965-00	Unrealized Gain (Loss) Inv	(229,369.55)	536,036.21		0.00	536,036.21
3968-00	Investment Expense	25,146.98	23,530.43		0.00	23,530.43
4000-00	Administrator - Salaries	193,046.89	186,085.96		0.00	186,085.96
40012001	MEDICAID RESOURCE REVENUE	0.00	0.00		(1,027,868.00)	(1,027,868.00)
				MCD JE -	(1,027,868.00)	
4005-00	Business Office - Salaries	388,520.79	393,252.58		0.00	393,252.58
4010-00	Business Office - PTO	20,720.16	22,105.37		0.00	22,105.37
4020-00	Payroll Taxes	812,280.61	851,281.49		0.00	851,281.49
4030-00	Unemployment Claims	4,478.92	4,630.00		0.00	4,630.00
4040-00	Health Insurance	805,719.81	758,983.70		0.00	758,983.70
4050-00	HRA Health Contribution	64,635.69	111,157.34		0.00	111,157.34
4060-00	Dental Insurance	59,841.06	68,735.71		0.00	68,735.71
4070-00	Life Insurance	20,314.50	18,454.23		0.00	18,454.23

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Account	Description	1st PP-FINAL 12/31/2021	FINAL 12/31/2022	JE Ref #	MCD JE	MCAID 12/31/2022
40703000	PHARMACY MEDICARE	0.00	0.00		(209,524.72)	(209,524.72)
				MCD JE - <	(209,524.72)	
40704000	PHARMACY HMO	0.00	0.00		(144,149.79)	(144,149.79)
				MCD JE - <	(144,149.79)	
40753000	LAB MEDICARE	0.00	0.00		(50,040.07)	(50,040.07)
				MCD JE - <	(50,040.07)	
40754000	LAB HMO	0.00	0.00		(23,478.42)	(23,478.42)
				MCD JE - <	(23,478.42)	
4080-00	Workers Compensation	124,277.21	141,395.77		0.00	141,395.77
40803000	XRAY MEDICARE	0.00	0.00		(6,406.78)	(6,406.78)
				MCD JE - <	(6,406.78)	
40804000	XRAY HMO	0.00	0.00		(1,762.69)	(1,762.69)
				MCD JE - <	(1,762.69)	
4090-00	Other Employee Benefits	27,934.49	23,889.30		0.00	23,889.30
40903000	IV THERAPY MEDICARE PART A	0.00	0.00		(6,668.46)	(6,668.46)
				MCD JE - <	(6,668.46)	
40904000	IV THERAPY HMO	0.00	0.00		(2,402.34)	(2,402.34)
				MCD JE - <	(2,402.34)	
4100-00	Food & Functions	3,458.53	7,268.81		0.00	7,268.81
4110-00	Office Supplies	36,092.22	48,160.94		0.00	48,160.94
4120-00	Lease Expense	8,516.31	6,355.77		0.00	6,355.77
4130-00	Telephone	31,005.54	28,222.07		0.00	28,222.07
4140-00	Software support	75,725.17	127,675.05		0.00	127,675.05
4150-00	Data Processing	99,934.56	102,804.79		0.00	102,804.79
4160-00	Consulting other	452.79	0.00		0.00	0.00
4170-00	Advertising - Help Wanted	10,851.54	46,731.68		0.00	46,731.68
4180-00	Advertising - Promotional	9,604.04	11,892.61		0.00	11,892.61
4190-00	Audit Fees	38,934.25	47,623.19		0.00	47,623.19
4200-00	Legal Fees	114,392.30	84,779.95		0.00	84,779.95
4210-00	Licenses & Dues	19,439.22	21,802.67		0.00	21,802.67
4220-00	Education	1,206.19	5,441.34		0.00	5,441.34
4230-00	Travel	612.54	1,841.28		0.00	1,841.28
4235-00	Penalties	0.00	18,163.01		0.00	18,163.01
4240-00	Liability Insurance	57,148.50	61,331.54		0.00	61,331.54
4250-00	Property Insurance	43,625.08	46,378.46		0.00	46,378.46
4260-00	Auto Insurance	2,732.48	2,832.00		0.00	2,832.00
4270-00	Management Fee	896,696.00	947,078.00		0.00	947,078.00
4280-00	User Fees	837,633.98	821,506.78		0.00	821,506.78
4290-00	Bad Debt Expense	211,136.00	334,290.00		0.00	334,290.00
4400-00	Depreciation - Land Imp	16,409.68	14,915.29		0.00	14,915.29
4402-00	Depreciation - LI - Tenants	53.43	641.14		0.00	641.14
4405-00	Depreciation - Building	16,800.00	16,800.00		0.00	16,800.00
4410-00	Depreciation - Bldg Imp	185,804.84	157,761.65		0.00	157,761.65
4412-00	Depreciation - BI Tenant	2,477.38	9,088.09		0.00	9,088.09
4415-00	Depreciation - Equip F&F	100,494.73	105,896.95		0.00	105,896.95
4420-00	Depreciation - Comp / Software	26,917.72	21,773.54		0.00	21,773.54
4450-00	Interest Expense	114,089.52	19,014.87		0.00	19,014.87
4490-00	Accretion Expense	29,819.28	28,344.04		0.00	28,344.04
4500-00	Maintenance Salaries	268,906.84	252,250.48		0.00	252,250.48
4505-00	Maintenance PTO	15,106.10	34,855.23		0.00	34,855.23
4510-00	Security Service	2,590.00	7,665.00		0.00	7,665.00
4515-00	Maintenance Supplies	31,715.46	34,436.06		0.00	34,436.06
4520-00	Gas	169,916.73	182,567.56		0.00	182,567.56
4525-00	Oil	5,193.03	24,113.28		0.00	24,113.28
4530-00	Electricity	216,152.06	217,398.25		0.00	217,398.25
4535-00	Water & Sewer	99,894.50	137,531.47		0.00	137,531.47
4540-00	Satellite / TV	13,284.73	11,755.68		0.00	11,755.68
4550-00	Internet	7,976.13	10,311.98		0.00	10,311.98
4555-00	Service Contracts	28,550.05	20,369.44		0.00	20,369.44
4560-00	Landscaping	19,155.09	8,492.75		0.00	8,492.75
4565-00	Snow Removal	29,657.50	53,994.32		0.00	53,994.32
4570-00	Waste Removal	38,347.46	42,216.04		0.00	42,216.04
4575-00	Repairs	45,171.38	35,708.60		0.00	35,708.60
4600-00	Dietary - Salaries	568,894.59	610,102.56		0.00	610,102.56
4605-00	Dietary - PTO	40,025.17	46,024.99		0.00	46,024.99
4610-00	Dietician Salary	49,475.65	44,878.95		0.00	44,878.95
4615-00	Dietary purchased services	2,596.00	0.00		0.00	0.00
4620-00	Supplies	48,622.06	57,158.52		0.00	57,158.52
4630-00	Food Costs	278,747.66	307,344.52		0.00	307,344.52
4640-00	Dietician Consultant	0.00	1,980.00		0.00	1,980.00
4650-00	Food Supplements	20,229.19	23,198.53		0.00	23,198.53
4660-00	Equipment Repairs	1,885.86	2,908.25		0.00	2,908.25
4700-00	Laundry Salaries	157,434.85	171,286.72		0.00	171,286.72
4705-00	Laundry PTO	9,023.75	13,021.33		0.00	13,021.33
4710-00	Supplies	7,254.34	6,495.18		0.00	6,495.18
4720-00	Equipment Repairs	7,780.09	2,725.97		0.00	2,725.97
4740-00	Linen & Bedding	4,397.85	4,683.61		0.00	4,683.61
4750-00	Houskeeping - Salaries	341,249.27	341,101.17		0.00	341,101.17
4755-00	Houskeeping - PTO	30,569.59	25,978.60		0.00	25,978.60

Client: **A442952 - Sancta Maria Hospital, Inc. dba: Sancta Maria Nursing Facility**
Engagement: **MDMC 2022 - Sancta Maria Nursing Facility**
Period Ending: **12/31/2022**
Trial Balance: **T01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	1st PP-FINAL	FINAL	JE Ref #	MCD JE	MCAID
		12/31/2021	12/31/2022			12/31/2022
4760-00	Supplies	51,333.47	54,741.29		0.00	54,741.29
4770-00	Equipment Repairs	343.61	2,658.14		0.00	2,658.14
4780-00	Service Contracts	13,452.00	9,533.78		0.00	9,533.78
4800-00	Activities - Salaries	252,629.03	274,701.10		0.00	274,701.10
4805-00	Activities - PTO	17,832.97	20,562.05		0.00	20,562.05
4810-00	Supplies	4,895.04	2,932.90		0.00	2,932.90
4820-00	Purchase Services	5,123.41	7,587.48		0.00	7,587.48
4830-00	Food and Functions	3,841.82	3,762.56		0.00	3,762.56
4850-00	Admission - Salaries	160,240.74	163,823.60		0.00	163,823.60
4855-00	Admission - PTO	6,547.04	8,108.46		0.00	8,108.46
4865-00	Social Services - Salaries	180,525.76	177,038.22		0.00	177,038.22
4870-00	Social Services - PTO	10,978.52	22,729.38		0.00	22,729.38
4875-00	Supplies	15,972.18	18,257.18		0.00	18,257.18
4880-00	Social Services Consultants	862.71	750.00		0.00	750.00
4890-00	Mission Salaries	41,140.45	43,848.47		0.00	43,848.47
4895-00	Mission PTO	5,020.18	5,027.64		0.00	5,027.64
5000-00	Director of Nursing - Salaries	153,980.31	158,896.57		0.00	158,896.57
5005-00	Staff Dev Coord -Salaries	126,583.85	123,177.46		0.00	123,177.46
5010-00	Clinical Reimb - Salaries	331,197.60	340,621.85		0.00	340,621.85
5015-00	MMQ Salaries	71,940.49	78,286.77		0.00	78,286.77
5020-00	Scheduler Salaries	74,692.98	82,018.68		0.00	82,018.68
5025-00	Medical Records Salaries	128,145.68	138,641.57		0.00	138,641.57
5100-00	RN - Salaries	1,327,521.68	1,344,343.15		0.00	1,344,343.15
5110-00	RN - PTO	92,395.43	91,925.74		0.00	91,925.74
5120-00	RN - Salary Education	9,309.10	23,343.90		0.00	23,343.90
5130-00	LPN - Salaries	1,132,434.84	1,163,449.72		0.00	1,163,449.72
5140-00	LPN - PTO	72,856.37	86,298.36		0.00	86,298.36
5150-00	LPN - Salary Education	4,143.85	12,706.75		0.00	12,706.75
5160-00	C.N.A - Salaries	2,492,021.28	2,678,773.02		0.00	2,678,773.02
5170-00	C.N.A - PTO	152,021.97	174,400.61		0.00	174,400.61
5180-00	C.N.A. - Salary Education	10,998.84	5,887.25		0.00	5,887.25
5190-00	Agency - RN	29,096.75	188,934.50		0.00	188,934.50
5200-00	Agency - LPN	232,928.61	459,171.26		0.00	459,171.26
5210-00	Agency - C.N.A.	7,912.14	28,649.45		0.00	28,649.45
5300-00	Medical Supplies	650,500.60	161,579.81		0.00	161,579.81
5310-00	Incontinent Supplies	32,780.32	35,345.55		0.00	35,345.55
5320-00	Nursing Expense	31,802.02	39,342.84		0.00	39,342.84
5325-00	COVID Testing Expense	0.00	311,670.00		0.00	311,670.00
5330-00	Nutritional Supplies	2,118.39	1,728.53		0.00	1,728.53
5340-00	Medical Director	21,600.00	21,600.00		0.00	21,600.00
5350-00	Pharmacy Consultant	9,822.00	13,576.30		0.00	13,576.30
5360-00	Other Consultants	8,295.36	0.00		0.00	0.00
7000-00	Rehab Manager - Salaries	151,676.67	242,979.51		0.00	242,979.51
7010-20	PT - Medicaid Salaries	3,513.75	5,628.46		0.00	5,628.46
7010-40	PT - Part A Salaries	80,320.18	108,280.30		0.00	108,280.30
7010-50	PT - Part B Salaries	98,322.06	96,116.64		0.00	96,116.64
7010-60	PT - Mngd Care Salaries	41,169.76	52,441.22		0.00	52,441.22
7010-61	PT - Mngd Care Part B Salaries	19,662.12	24,459.41		0.00	24,459.41
7010-90	PT - Indirect Salaries	139,723.59	122,972.87		0.00	122,972.87
7010-91	PT - PTO Salaries	25,918.02	33,090.52		0.00	33,090.52
7012-20	PTA - Medicaid Salaries	1,584.74	1,581.24		0.00	1,581.24
7012-40	PTA - Part A Salaries	36,750.53	31,486.04		0.00	31,486.04
7012-50	PTA - Part B Salaries	43,686.06	28,754.71		0.00	28,754.71
7012-60	PTA - Mngd Care Salaries	18,298.79	15,417.03		0.00	15,417.03
7012-61	PTA-Mngd Care Part B Salaries	8,536.99	6,657.79		0.00	6,657.79
7012-90	PTA - Indirect Salary	28,943.41	26,094.95		0.00	26,094.95
7012-91	PTA - PTO Salaries	10,531.22	11,915.88		0.00	11,915.88
7015-40	PT - Consult Part A	31,796.86	14,555.72		0.00	14,555.72
7015-50	PT - Consult Part B	33,464.37	15,299.84		0.00	15,299.84
7015-60	PT - Consult Mngd Care	9,388.74	6,182.24		0.00	6,182.24
7015-90	PT - Consult Indirect	12,506.59	9,127.80		0.00	9,127.80
7020-00	Rehab Supplies	30,990.80	24,953.52		0.00	24,953.52
7025-20	OT - Medicaid Salaries	3,507.61	4,624.98		0.00	4,624.98
7025-40	OT - Part A Salaries	82,089.26	89,540.99		0.00	89,540.99
7025-50	OT - Part B Salaries	98,258.64	80,137.10		0.00	80,137.10
7025-60	OT - Mngd Care Salaries	40,417.62	44,691.50		0.00	44,691.50
7025-61	OT - Mngd Care Part B Salaries	19,211.16	19,943.07		0.00	19,943.07
7025-90	OT - Indirect Salaries	75,629.10	76,893.34		0.00	76,893.34
7025-91	OT - PTO Salaries	26,220.23	25,348.43		0.00	25,348.43
7030-20	COTA - Medicaid Salaries	1,515.15	2,132.56		0.00	2,132.56
7030-40	COTA - Part A Salaries	35,531.24	40,940.56		0.00	40,940.56
7030-50	COTA - Part B Salaries	41,968.41	36,459.50		0.00	36,459.50
7030-60	COTA - Mngd Care Salaries	17,594.99	19,695.86		0.00	19,695.86
7030-61	COTA-Mngd Care Part B Salaries	8,203.59	9,247.50		0.00	9,247.50
7030-90	COTA - Indirect Salaries	24,641.19	28,219.41		0.00	28,219.41
7030-91	COTA- PTO Salaries	8,701.57	12,302.29		0.00	12,302.29
7035-40	OT-consult Part A	3,845.96	0.00		0.00	0.00
7035-50	OT-consult Part B	4,074.32	0.00		0.00	0.00
7035-60	OT-consult Mngd Care	1,461.81	0.00		0.00	0.00

Client: **A442952 - Sancta Maria Hospital, Inc. dba: Sancta Maria Nursing Facility**
Engagement: **MDMC 2022 - Sancta Maria Nursing Facility**
Period Ending: **12/31/2022**
Trial Balance: **T01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	1st PP-FINAL	FINAL	JE Ref #	MCD JE	MCAID
		12/31/2021	12/31/2022			12/31/2022
7035-61	OT-consult Mngd Care Part B	2,723.28	0.00		0.00	0.00
7040-20	ST - Medicaid Salaries	4,025.05	5,833.01		0.00	5,833.01
7040-40	ST - Part A Salaries	91,558.87	111,297.89		0.00	111,297.89
7040-50	ST - Part B Salaries	109,076.18	99,488.07		0.00	99,488.07
7040-60	ST - Mngd Care Salaries	45,471.43	54,645.42		0.00	54,645.42
7040-61	ST-Mngd Care Part B Salaries	21,393.16	25,215.53		0.00	25,215.53
7040-90	ST - Indirect Salaries	93,318.82	97,746.87		0.00	97,746.87
7040-91	ST - PTO Salaries	27,138.53	31,932.51		0.00	31,932.51
7045-40	ST-consult Part A	125.45	0.00		0.00	0.00
7045-50	ST-consult Part B	173.53	0.00		0.00	0.00
7045-60	ST-consult Mngd Care	40.02	0.00		0.00	0.00
7045-90	ST-consult indirect	67.80	0.00		0.00	0.00
7050-90	RT - Indirect	100.00	0.00		0.00	0.00
7060-20	Pharmacy - Mcd / House	14,975.32	28,591.81		0.00	28,591.81
7060-40	Pharmacy - Part A	189,087.22	211,223.49		0.00	211,223.49
7060-60	Pharmacy - Mngd Care	109,113.65	133,865.73		0.00	133,865.73
7070-20	Lab - Medicaid	4,104.45	5,756.96		0.00	5,756.96
7070-40	Lab - Part A	47,903.22	49,411.41		0.00	49,411.41
7070-60	Lab - Mngd Care	20,630.14	23,478.46		0.00	23,478.46
7080-20	Xray - Medicaid	131.88	913.91		0.00	913.91
7080-40	Xray - Part A	19,296.95	21,572.76		0.00	21,572.76
7080-60	Xray - Mngd Care	5,083.36	6,350.77		0.00	6,350.77
7090-20	IV - Medicaid	3,343.47	1,442.57		0.00	1,442.57
7090-40	IV - Part A	20,482.85	13,513.03		0.00	13,513.03
7090-60	IV - Mngd Care	11,117.33	3,497.34		0.00	3,497.34
8000-20	DME - Medicaid	11,920.35	7,655.12		0.00	7,655.12
8000-40	DME - Part A	8,063.56	2,874.92		0.00	2,874.92
8000-60	DME - Mngd Care	0.00	1,028.00		0.00	1,028.00
8010-20	Oxygen - Medicaid	23,653.11	24,081.78		0.00	24,081.78
8010-40	Oxygen - Part A	0.00	1,730.49		0.00	1,730.49
8015-40	Physician Services - Part A	2,626.28	1,986.90		0.00	1,986.90
8015-60	Physician Services - HMO	182.78	0.00		0.00	0.00
8020-40	Ambulance - Part A	7,630.98	2,616.58		0.00	2,616.58
9000-00	Tenant Rental Income	(1,262,003.79)	(1,363,447.31)		0.00	(1,363,447.31)
9010-00	Tenant Rental Utility Income	(67,231.24)	(94,127.85)		0.00	(94,127.85)
9020-00	Rental Consultants	54,824.76	60,812.48		0.00	60,812.48
9025-00	Rental Repairs	33,211.93	3,372.39		0.00	3,372.39
9030-00	Liability Insurance	3,008.00	3,228.00		0.00	3,228.00
9035-00	Property Insurance	14,014.00	18,092.00		0.00	18,092.00
9040-00	Employee Benefits	18,047.00	21,655.00		0.00	21,655.00
9045-00	Maintenance Salaries	91,232.00	112,002.00		0.00	112,002.00
9050-00	Utilities	68,944.00	88,266.00		0.00	88,266.00
9055-00	Service Contracts	48,189.00	65,215.00		0.00	65,215.00
9060-00	Repairs and Maintenance	14,510.00	13,745.00		0.00	13,745.00
9065-00	Housekeeping Salaries	29,080.00	32,365.00		0.00	32,365.00
9070-00	Housekeeping Supplies	1,982.00	2,038.00		0.00	2,038.00
9090-00	Depreciation	70,353.00	73,916.00		0.00	73,916.00
9095-00	Accretion Expense	9,579.00	11,057.00		0.00	11,057.00
Subtotal : None		(3,277,995.77)	(875,213.30)		0.00	(875,213.30)
Total [2] Revenue & Expenses		(3,277,995.77)	(875,213.30)		0.00	(875,213.30)
Sum of Account Groups		0.00	0.00		0.00	0.00

Tickmarks

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Client: **A442952 - Sancta Maria Hospital, Inc. dba: Sancta Maria Nursing Facility**
Engagement: **MDMC 2022 - Sancta Maria Nursing Facility**
Period Ending: **12/31/2022**
Trial Balance: **T01 - Master TB**
Workpaper: **T:02 - SNF-CR Groupings**

Account	Description	MCAID 12/31/2022	1st PP-Mcaid 12/31/2021
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
1000-00	Cash - Operating	130,047.87	438,709.50
1005-00	Cash - Checking CT	20,000.00	0.00
1010-00	Cash - Savings	1,743,596.78	1,111,894.53
1050-00	Cash - Petty Cash	200.00	200.00
Subtotal : None		1,893,844.65	1,550,804.03
Total [S6L1.1C1]	Cash and Cash Equivalents	1,893,844.65	1,550,804.03
Group : [S6L1.2C1]	Short Term Investments		
Subgroup : None			
1015-00	Cambridge Trust MM Acct	1,360,950.81	3,503,117.80
1016-00	First Republic MM Acct	3,008,622.73	0.00
Subtotal : None		4,369,573.54	3,503,117.80
Total [S6L1.2C1]	Short Term Investments	4,369,573.54	3,503,117.80
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C] A/ R Self-Pay Patients (Private)			
1200-00	A/R Private Pay	318,056.90	417,497.84
1240-00	A/R Part A Co-Insurance	340,162.85	223,061.58
1245-00	A/R Part B Co-Insurance	88,145.49	93,065.23
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		746,365.24	733,624.65
Subgroup : [S6L1.5C] A/r Medicare Non Managed Care			
1230-00	A/R Medicare A	359,895.81	322,204.83
1235-00	A/R Medicare B	147,004.73	94,925.86
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		506,900.54	417,130.69
Subgroup : [S6L1.5C] A/R Mass Medicaid Non Managed Care			
1205-00	A/R Medicaid Patient Liability	62,796.87	6,293.72
1210-00	A/R Medicaid	564,256.27	669,263.07
1225-00	A/R Medicaid Pending	335,350.43	329,525.71
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care		962,403.57	1,005,082.50
Subgroup : [S6L1.5C] A/R Mass Medicaid Managed Care			
1220-00	A/R Hospice	69,114.39	37,091.64
Subtotal [S6L1.5C1G] A/R Mass Medicaid Managed Care		69,114.39	37,091.64
Subgroup : [S6L1.5C] A/R Mass Senior Care Organization			
1215-00	A/R Managed Medicaid	637,289.98	318,218.00
1250-00	A/R Managed Care	576,223.73	283,551.52
1255-00	A/R Managed Care Part B	136,542.05	136,541.16
Subtotal [S6L1.5C1H] A/R Mass Senior Care Organization		1,350,055.76	738,310.68
Total [S6L1.5C1]	Payer Accounts Receivable	3,634,839.50	2,931,240.16
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			

1295-00	Reserve for Doubtful Accounts	(489,738.57)	(336,803.12)
1310-00	Reserve for Doubtful Tenant Ac	(4,605.83)	(4,606.46)
Subtotal : None		(494,344.40)	(341,409.58)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(494,344.40)	(341,409.58)

Group : [S6L1.10C1] Supply Inventory

Subgroup : None

1390-00	Inventory	62,591.83	71,793.91
Subtotal : None		62,591.83	71,793.91
Total [S6L1.10C1]	Supply Inventory	62,591.83	71,793.91

Group : [S6L1.11C1] Other Receivables

Subgroup : None

1305-00	A/R Tenant Utilities	41,633.52	17,477.05
1325-00	A/R Miscellaneous	48,539.01	38,507.50
Subtotal : None		90,172.53	55,984.55
Total [S6L1.11C1]	Other Receivables	90,172.53	55,984.55

Group : [S6L1.13C1] Prepaid Insurance

Subgroup : None

1350-00	Prepaid Insurance	101,472.97	95,750.77
Subtotal : None		101,472.97	95,750.77
Total [S6L1.13C1]	Prepaid Insurance	101,472.97	95,750.77

Group : [S6L1.15C1] Other Prepaid Expenses

Subgroup : None

1355-00	Prepaid Expenses	22,689.91	18,036.67
Subtotal : None		22,689.91	18,036.67
Total [S6L1.15C1]	Other Prepaid Expenses	22,689.91	18,036.67

Group : [S6L1.17C1] Other Current Assets

Subgroup : None

1330-00	Exchange Clearing account	35.55	60,239.00
Subtotal : None		35.55	60,239.00
Total [S6L1.17C1]	Other Current Assets	35.55	60,239.00

Group : [S6L2.1C1] Land

Subgroup : None

1400-00	Land	322,500.00	322,500.00
Subtotal : None		322,500.00	322,500.00
Total [S6L2.1C1]	Land	322,500.00	322,500.00

Group : [S6L2.2C1] Building

Subgroup : [S6L2.2C] Building Costs

1410-00	Building	3,244,497.27	3,244,497.27
Subtotal [S6L2.2C1A] Building Costs		3,244,497.27	3,244,497.27

Subgroup : [S6L2.2C] A/D Building

1445-00	Accum. Deprn - Building	(3,166,867.27)	(3,150,067.27)
Subtotal [S6L2.2C1B] A/D Building		(3,166,867.27)	(3,150,067.27)

Total [S6L2.2C1]	Building	77,630.00	94,430.00
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Group : [S6L2.3C1] Improvements - Cost

Subgroup : [S6L2.3C] Building Improvements

1405-00	Land Improvements	504,817.76	504,817.76
1407-00	Land Improvements - Tenants	12,822.86	12,822.86
1415-00	Building Improvements	3,313,459.71	3,545,363.43
1417-00	Building Imp Tenants	182,663.85	180,860.00
Subtotal [S6L2.3C1A] Building Improvements		4,013,764.18	4,243,864.05
Subgroup : [S6L2.3C] A/D Building Improvements			
1440-00	Accum. Deprn - Land Imp	(454,372.74)	(439,457.45)
1442-00	AD - Land improv. - Tenants	(694.57)	(53.43)
1450-00	Accum. Deprn - Building Improv	(1,937,194.28)	(2,290,254.92)
1452-00	Accum. Deprn - BI Tenant	(13,759.39)	(4,671.30)
Subtotal [S6L2.3C1D] A/D Building Improvements		(2,406,020.98)	(2,734,437.10)
Total [S6L2.3C1] Improvements - Cost		1,607,743.20	1,509,426.95
Group : [S6L2.4C1] Equipment			
Subgroup : [S6L2.4C] Equipment Cost			
1420-00	Building Equipment	3,169,129.99	3,169,129.99
1425-00	Furniture & Fixtures	1,117,124.40	1,188,456.85
1430-00	Medical Equipment	368,169.93	379,748.73
Subtotal [S6L2.4C1A] Equipment Cost		4,654,424.32	4,737,335.57
Subgroup : [S6L2.4C] A/D Equipment			
1455-00	Accum. Deprn - Building Equip.	(2,275,181.77)	(2,145,941.71)
1460-00	Accum. Deprn - Furn & Fix	(607,775.83)	(629,330.71)
1465-00	Accum. Depn - Medical Equip	(273,387.89)	(254,087.34)
Subtotal [S6L2.4C1b] A/D Equipment		(3,156,345.49)	(3,029,359.76)
Total [S6L2.4C1] Equipment		1,498,078.83	1,707,975.81
Group : [S6L2.5C1] Software/Limited Life Assets			
Subgroup : [S6L2.5C] Software Cost			
1435-00	Computers and Software	188,852.52	235,123.69
Subtotal [S6L2.5C1A] Software Cost		188,852.52	235,123.69
Subgroup : [S6L2.5C] A/D Software			
1470-00	Accum. Deprn - Comp. & Softwa	(137,950.53)	(179,106.97)
Subtotal [S6L2.5C1B] A/D Software		(137,950.53)	(179,106.97)
Total [S6L2.5C1] Software/Limited Life Assets		50,901.99	56,016.72
Group : [S6L3.1C1] Long Term Investments			
Subgroup : None			
1100-00	Cambridge Trust - Investment	2,405,100.79	2,867,833.90
1105-00	Cambridge Trust - Educ Acct	92,843.96	107,250.66
1110-00	Deutsche Asset Mgt	23,743.33	23,743.33
Subtotal : None		2,521,688.08	2,998,827.89
Total [S6L3.1C1] Long Term Investments		2,521,688.08	2,998,827.89
Group : [S6L3.4C1] Construction in Progress			
Subgroup : None			
1419-00	Const in Process	80,985.28	72,018.45
Subtotal : None		80,985.28	72,018.45
Total [S6L3.4C1] Construction in Progress		80,985.28	72,018.45

Group : [S6L5.1C1] Trade Payable			
Subgroup : None			
2000-00	Accounts Payable	(280,078.72)	(270,281.56)
Subtotal : None		(280,078.72)	(270,281.56)
Total [S6L5.1C1] Trade Payable		(280,078.72)	(270,281.56)
Group : [S6L5.2C1] Accrued Expenses			
Subgroup : None			
2010-00	Accrued Expenses	(577,497.52)	(909,148.60)
Subtotal : None		(577,497.52)	(909,148.60)
Total [S6L5.2C1] Accrued Expenses		(577,497.52)	(909,148.60)
Group : [S6L5.4C1] Patient Funds Due			
Subgroup : [S6L5.4C] Patient Funds Due (Self Pay)			
2050-00	Due to Private Residents	(22,323.25)	(22,323.25)
Subtotal [S6L5.4C1A] Patient Funds Due (Self Pay)		(22,323.25)	(22,323.25)
Subgroup : [S6L5.4C] Patient Funds Due (Third Party Settlement)			
2055-00	Due to 3rd Party	(13,582.65)	(20,137.69)
Subtotal [S6L5.4C1B] Patient Funds Due (Third Party Settlement)		(13,582.65)	(20,137.69)
Total [S6L5.4C1] Patient Funds Due		(35,905.90)	(42,460.94)
Group : [S6L5.6C1] Long Term Debt, Current Portion-Banks, Mortgages, Other			
Subgroup : [S6L5.6C] Current LT Debt-Other Short Term Financing			
20102000	CURRENT PORTION OF LT DEBT - OCT 17 NOTE	0.00	(48,828.00)
20102001	CURRENT PORTION OF LT DEBT - NOV 17 NOTE	0.00	(48,666.00)
20102002	Current Portion of LT Debt - March 2018 Note	0.00	(47,815.00)
20102003	Current Portion of LT Debt - May 2018 Note	0.00	(47,498.00)
20102004	Current Portion of LT Debt - March 2022 Note	(162,584.00)	0.00
Subtotal [S6L5.6C1B] Current LT Debt-Other Short Term Financing		(162,584.00)	(192,807.00)
Total [S6L5.6C1] Long Term Debt, Current Portion-Banks, Mortgage		(162,584.00)	(192,807.00)
Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities			
Subgroup : [S6L5.7C] Accrued Salaaries			
2020-00	Accrued Payroll	(248,024.40)	(150,338.38)
2030-00	Accrued Vacation	(509,243.22)	(528,375.53)
Subtotal [S6L5.7C1A] Accrued Salaaries		(757,267.62)	(678,713.91)
Subgroup : [S6L5.7C] Accrued Payroll Taxes Withheld			
2040-00	Payroll W/H - Voluntary ins.	(434.22)	(5,375.06)
Subtotal [S6L5.7C1B] Accrued Payroll Taxes Withheld		(434.22)	(5,375.06)
Subgroup : [S6L5.7C] Accrued Pauroll Taxes Payable			
2025-00	Accrued Payroll taxes	(61,407.39)	(57,006.17)
Subtotal [S6L5.7C1C] Accrued Pauroll Taxes Payable		(61,407.39)	(57,006.17)
Total [S6L5.7C1] Accrued Salaries & Payroll Liabilities		(819,109.23)	(741,095.14)
Group : [S6L5.10C1] Other Current Liabilities			
Subgroup : None			
2000-051	Prepaid Tenant Rent	(41,665.49)	(61,626.78)
20161000	AR CREDIT BALANCES	(246,873.44)	(41,206.00)
2090-00	Security Deposits	(49,226.75)	(29,310.34)

2700-00	Asset retirement Obligation	(735,434.30)	(696,033.26)
2705-00	Transition Liability	(332,631.00)	(332,631.00)
Subtotal : None		(1,405,830.98)	(1,160,807.38)
Total [S6L5.10C1]	Other Current Liabilities	(1,405,830.98)	(1,160,807.38)

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

Subgroup : None			
20180001	Demand Loan Payable	0.00	(875,000.00)
20182000	Current Maturities LTD Offset	162,584.00	192,807.00
2500-00	Long term Debt	(3,116,184.09)	(1,977,236.90)
Subtotal : None		(2,953,600.09)	(2,659,429.90)
Total [S6L6.2C1]	Due to Related Parties, Subsidiaries & Affiliates	(2,953,600.09)	(2,659,429.90)

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

Subgroup : None			
2975-00	Endowment GT Bottomley Fund	(13,470.00)	(13,470.00)
2980-00	Temp Rest. Special Care Nurse	(11,277.94)	(11,277.94)
Subtotal : None		(24,747.94)	(24,747.94)
Total [S6L8A.1C1]	Net Assets Without Donor Restrictions	(24,747.94)	(24,747.94)

Group : [S6L8A.1C2] Net Assets With Donor Restrictions

Subgroup : None			
2985-00	Endow - Dorothy Bianconi Fund	(10,000.00)	(10,000.00)
Subtotal : None		(10,000.00)	(10,000.00)
Total [S6L8A.1C2]	Net Assets With Donor Restrictions	(10,000.00)	(10,000.00)

Group : [S6L8B.4C1] Owners Equity Balance-Retained Earnings

Subgroup : None			
2900-00	Unrestricted Net Assets	(8,695,835.78)	(5,417,840.01)
Subtotal : None		(8,695,835.78)	(5,417,840.01)
Total [S6L8B.4C1]	Owners Equity Balance-Retained Earnings	(8,695,835.78)	(5,417,840.01)

Group : [S2L1.1C1] Private Pay

Subgroup : None			
3000-10	Private Room & Board	(2,208,980.00)	(1,641,920.00)
Subtotal : None		(2,208,980.00)	(1,641,920.00)
Total [S2L1.1C1]	Private Pay	(2,208,980.00)	(1,641,920.00)

Group : [S2L1.2C1] Commerical Managed Care

Subgroup : None			
3000-xx	Com Mgd Care Revenue	0.00	(48,732.60)
Subtotal : None		0.00	(48,732.60)
Total [S2L1.2C1]	Commerical Managed Care	0.00	(48,732.60)

Group : [S2L1.3C1] Commerical Non Managed Care

Subgroup : None			
3000-x1	Com Non Mgd Care Revenue	0.00	(23,206.00)
Subtotal : None		0.00	(23,206.00)
Total [S2L1.3C1]	Commerical Non Managed Care	0.00	(23,206.00)

Group : [S2L1.4C1] Medicare-Fee-For-Service

Subgroup : None			
3000-40	Medicare Part A Room & Board	(3,430,285.00)	(2,886,310.00)
3015-40	Medicare Misc payments	0.00	(228,530.27)
3056-40	NTA CMI Ancillary	(852,960.82)	(746,780.38)

3058-40	Nursing CMI Ancillary	(1,480,733.54)	(1,208,748.86)
3100-40	Contractual Allow-Med A R&B	2,659,853.66	2,250,246.99
3200-40	Medicare VBP adjustment	(37,687.91)	0.00
3205-40	Medicare 2% Sequest. Adjmt	66,657.13	0.00
3380-50	Part B 2% Sequest. Adjmt	41.75	0.00
Subtotal : None		(3,075,114.73)	(2,820,122.52)
Total [S2L1.4C1] Medicare-Fee-For-Service		(3,075,114.73)	(2,820,122.52)

Group : [S2L1.5C1] Medicare Managed Care (Part C)

Subgroup : None			
3000-60	Managed Care Room & Board	(1,701,989.00)	(1,305,289.30)
3100-60	Managed Care Contract. Allow	27,874.86	(12,385.01)
3205-60	Managed Care 2% sequest adj	644.30	954.41
Subtotal : None		(1,673,469.84)	(1,316,719.90)
Total [S2L1.5C1] Medicare Managed Care (Part C)		(1,673,469.84)	(1,316,719.90)

Group : [S2L1.6C1] MassHealth Fee-for-Service

Subgroup : None			
3000-20	Medicaid Room & Board	(5,651,073.49)	(4,266,977.42)
3000-70	Hospice Room and Board	(322,024.26)	(286,015.32)
3010-30	Medicaid Nursing Facility Rate Add-on	(117,600.00)	0.00
3015-20	Medicaid Misc Payments	(823,378.83)	(486,366.00)
Subtotal : None		(6,914,076.58)	(5,039,358.74)
Total [S2L1.6C1] MassHealth Fee-for-Service		(6,914,076.58)	(5,039,358.74)

Group : [S2L1.8C1] Senior Care Options

Subgroup : None			
3000-30	Managed Medicaid -Rm & Board	(1,634,443.01)	(1,549,537.33)
3000-x2	SCO Revenue	0.00	(1,412,915.71)
Subtotal : None		(1,634,443.01)	(2,962,453.04)
Total [S2L1.8C1] Senior Care Options		(1,634,443.01)	(2,962,453.04)

Group : [S2L1.12C1] Medicaid Patient Paid Amount

Subgroup : None			
40012001	MEDICAID RESOURCE REVENUE	(1,027,868.00)	(1,200,789.00)
Subtotal : None		(1,027,868.00)	(1,200,789.00)
Total [S2L1.12C1] Medicaid Patient Paid Amount		(1,027,868.00)	(1,200,789.00)

Group : [S2L1.1C2] Ancillary-Private Pay

Subgroup : None			
3300-10	PT - Private	(4,207.69)	(1,030.28)
3305-10	OT - Private	(692.04)	0.00
3310-10	ST - Private	(693.08)	(4,367.17)
3390-10	Private Part B Contract. Allow	98.41	(3.17)
Subtotal : None		(5,494.40)	(5,400.62)
Total [S2L1.1C2] Ancillary-Private Pay		(5,494.40)	(5,400.62)

Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service

Subgroup : None			
3050-40	PT CMI Ancillary	(737,898.13)	(599,514.14)
3052-40	OT CMI Ancillary	(683,796.69)	(560,721.74)
3054-40	ST CMI Ancillary	(350,033.30)	(350,457.90)
3300-50	PT - Part B	(588,842.69)	(766,045.82)
3305-50	OT - Part B	(562,542.50)	(672,260.55)
3310-50	ST - Part B	(373,275.94)	(372,384.09)

3390-50	Medicare Part B contract Allow	330,363.82	330,174.46
3402-40	PT - Part A	(594,455.67)	(541,316.18)
3404-40	OT - Medicare Part A	(639,923.53)	(579,498.12)
3406-40	ST - Medicare Part A	(474,583.50)	(438,291.76)
3425-40	Contract Allow Part A Ancilla	272,640.03	267,075.73
3427-40	Contr. Allow - Med A PT	612,203.04	541,316.18
3429-40	Contr. Allow - Part A OT	639,923.53	579,498.12
3431-40	Contr. Allow - Med A ST	474,583.50	438,291.76
40703000	PHARMACY MEDICARE	(209,524.72)	(187,809.54)
40753000	LAB MEDICARE	(50,040.07)	(47,448.45)
40803000	XRAY MEDICARE	(6,406.78)	(9,168.21)
40903000	IV THERAPY MEDICARE PART A	(6,668.46)	(22,649.53)
Subtotal : None		(2,948,278.06)	(2,991,209.78)
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(2,948,278.06)	(2,991,209.78)

Group : [S2L1.5C2] Ancillary-Medicare Managed Care (Part C)

Subgroup : None

3300-61	PT - Mngd Care Part B	(125,186.30)	(101,217.17)
3305-61	OT - Mngd Care Part B	(119,383.80)	(130,011.75)
3310-61	ST - Mngd Care Part B	(100,358.48)	(85,476.43)
3390-61	Managed Part B adjustment	67,709.26	63,413.61
3402-60	PT - Managed Care	(294,316.05)	(250,206.74)
3404-60	OT - Managed Care	(306,422.64)	(267,696.41)
3406-60	ST - Managed Care	(258,781.56)	(217,926.24)
3425-60	Cont Allow Mngd Care Ancillar	171,793.24	141,318.41
3427-60	Contr. Allow - Mngd care PT	294,316.05	262,401.94
3429-60	Contr. Allow - Mngd care OT	306,422.64	267,696.41
3431-60	Contr. Allow - Mngd care ST	258,781.56	217,926.24
40704000	PHARMACY HMO	(144,149.79)	(104,885.68)
40754000	LAB HMO	(23,478.42)	(19,945.43)
40804000	XRAY HMO	(1,762.69)	(2,040.51)
40904000	IV THERAPY HMO	(2,402.34)	(14,446.79)
Subtotal : None		(277,219.32)	(241,096.54)
Total [S2L1.5C2]	Ancillary-Medicare Managed Care (Part C)	(277,219.32)	(241,096.54)

Group : [S2L1.6C2] Ancillary-MassHealth Fee-for-Service

Subgroup : None

3300-20	PT - Medicaid	(21,777.95)	(25,869.17)
3305-20	OT - Medicaid	(31,292.42)	(38,920.31)
3310-20	ST - Medicaid	(25,352.11)	(24,477.89)
3390-20	Medicaid Therapy Cont. Allow.	78,422.48	89,267.37
Subtotal : None		0.00	0.00
Total [S2L1.6C2]	Ancillary-MassHealth Fee-for-Service	0.00	0.00

Group : [S2L3.2C1] Endowment & Other Non Recoverable Revenue

Subgroup : None

3850-01	Loan Forgiveness Revenue	0.00	(2,099,400.00)
3865-00	Donation Revenue	(20,825.00)	(600.00)
3960-00	Realized Gain (Loss) Inv	(29,309.96)	(62,979.93)
3965-00	Unrealized Gain (Loss) Inv	536,036.21	(229,369.55)
3968-00	Investment Expense	23,530.43	25,146.98
Subtotal : None		509,431.68	(2,367,202.50)
Total [S2L3.2C1]	Endowment & Other Non Recoverable Revenue	509,431.68	(2,367,202.50)

Group : [S2L3.7C1] Interest Income

Subgroup : None

3950-00	Interest Income	(93,562.38)	(64,059.99)
Subtotal : None		(93,562.38)	(64,059.99)
Total [S2L3.7C1]	Interest Income	(93,562.38)	(64,059.99)

Group : [S2L3.9C1] Administrative & General Recoverable Income

Subgroup : None			
3850-00	Miscellaneous income	0.00	(310.39)
Subtotal : None		0.00	(310.39)
Total [S2L3.9C1]	Administrative & General Recoverable Income	0.00	(310.39)

Group : [S2L3.12C1] Fixed Cost Recoverable Income

Subgroup : None			
9000-00	Tenant Rental Income	(1,363,447.31)	(1,262,003.79)
9010-00	Tenant Rental Utility Income	(94,127.85)	(67,231.24)
Subtotal : None		(1,457,575.16)	(1,329,235.03)
Total [S2L3.12C1]	Fixed Cost Recoverable Income	(1,457,575.16)	(1,329,235.03)

Group : [S3L1.1C1] Director of Nurses Salary

Subgroup : None			
5000-00	Director of Nursing - Salaries	158,896.57	153,980.31
Subtotal : None		158,896.57	153,980.31
Total [S3L1.1C1]	Director of Nurses Salary	158,896.57	153,980.31

Group : [S3L1.7C1] Registered Nurses Salaries

Subgroup : None			
5100-00	RN - Salaries	1,344,343.15	1,327,521.68
5110-00	RN - PTO	91,925.74	92,395.43
5120-00	RN - Salary Education	23,343.90	9,309.10
Subtotal : None		1,459,612.79	1,429,226.21
Total [S3L1.7C1]	Registered Nurses Salaries	1,459,612.79	1,429,226.21

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

Subgroup : None			
5190-00	Agency - RN	188,934.50	29,096.75
Subtotal : None		188,934.50	29,096.75
Total [S3L1.11C1]	Registered Nurses Purchased Service Tempory Ag	188,934.50	29,096.75

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

Subgroup : None			
5130-00	LPN - Salaries	1,163,449.72	1,132,434.84
5140-00	LPN - PTO	86,298.36	72,856.37
5150-00	LPN - Salary Education	12,706.75	4,143.85
Subtotal : None		1,262,454.83	1,209,435.06
Total [S3L1.12C1]	Licensed Practical Nurses Salary	1,262,454.83	1,209,435.06

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

Subgroup : None			
5200-00	Agency - LPN	459,171.26	232,928.61
Subtotal : None		459,171.26	232,928.61
Total [S3L1.16C1]	Licensed Practical Nurses Purchased Service Tem	459,171.26	232,928.61

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

Subgroup : None			
5160-00	C.N.A - Salaries	2,678,773.02	2,492,021.28
5170-00	C.N.A - PTO	174,400.61	152,021.97

5180-00	C.N.A. - Salary Education	5,887.25	10,998.84
Subtotal : None		2,859,060.88	2,655,042.09
Total [S3L1.17C1]	Certified Nurses Aides Salaries	2,859,060.88	2,655,042.09

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

Subgroup : None			
5210-00	Agency - C.N.A.	28,649.45	7,912.14
Subtotal : None		28,649.45	7,912.14
Total [S3L1.21C1]	Certified Nurses Aides Purchased Service Tempory	28,649.45	7,912.14

Group : [S3L2.1C1] Administration Salaries

Subgroup : [S3L2.1C1] Administrator Salaries			
4000-00	Administrator - Salaries	186,085.96	193,046.89
Subtotal [S3L2.1C1A] Administrator Salaries		186,085.96	193,046.89
Total [S3L2.1C1]	Administration Salaries	186,085.96	193,046.89

Group : [S3L2.7C1] Clerical Staff Salaries

Subgroup : None			
4005-00	Business Office - Salaries	393,252.58	388,520.79
4010-00	Business Office - PTO	22,105.37	20,720.16
4850-00	Admission - Salaries	163,823.60	160,240.74
4855-00	Admission - PTO	8,108.46	6,547.04
4890-00	Mission Salaries	43,848.47	41,140.45
4895-00	Mission PTO	5,027.64	5,020.18
Subtotal : None		636,166.12	622,189.36
Total [S3L2.7C1]	Clerical Staff Salaries	636,166.12	622,189.36

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

Subgroup : None			
4150-00	Data Processing	102,804.79	99,934.56
Subtotal : None		102,804.79	99,934.56
Total [S3L2.11C1]	Electronic Data Processing, Payroll & Bookkeeping	102,804.79	99,934.56

Group : [S3L2.12C1] Office Supplies

Subgroup : None			
4110-00	Office Supplies	48,160.94	36,092.22
4140-00	Software support	127,675.05	75,725.17
4810-00	Supplies	2,932.90	4,895.04
4875-00	Supplies	18,257.18	15,972.18
Subtotal : None		197,026.07	132,684.61
Total [S3L2.12C1]	Office Supplies	197,026.07	132,684.61

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

Subgroup : None			
4130-00	Telephone	28,222.07	31,005.54
4540-00	Satellite / TV	11,755.68	13,284.73
4550-00	Internet	10,311.98	7,976.13
Subtotal : None		50,289.73	52,266.40
Total [S3L2.13C1]	Telecommunications (e.g. Internet & Phone)	50,289.73	52,266.40

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

Subgroup : None			
4170-00	Advertising - Help Wanted	46,731.68	10,851.54
Subtotal : None		46,731.68	10,851.54

Total [S3L2.16C1]	Advertising: Help Wanted	46,731.68	10,851.54
Group : [S3L2.18C1] Continuing Professional Education / Training & Development			
Subgroup : [S3L2.18C1] Administration Education / Training			
4220-00	Education	5,441.34	1,206.19
Subtotal [S3L2.18C1]	Administration Education / Training	5,441.34	1,206.19
Total [S3L2.18C1]	Continuing Professional Education / Training & Development	5,441.34	1,206.19
Group : [S3L2.19C1] Accounting Services (not related to Appeals)			
Subgroup : None			
4190-00	Audit Fees	47,623.19	38,934.25
Subtotal : None		47,623.19	38,934.25
Total [S3L2.19C1]	Accounting Services (not related to Appeals)	47,623.19	38,934.25
Group : [S3L2.20C1] Insurance: Malpractice & General Liability			
Subgroup : None			
4240-00	Liability Insurance	61,331.54	57,148.50
Subtotal : None		61,331.54	57,148.50
Total [S3L2.20C1]	Insurance: Malpractice & General Liability	61,331.54	57,148.50
Group : [S3L2.22C1] Other A & G Expenses			
Subgroup : None			
3880-00	Prior Year Inc / (Expense)	50,374.63	51,014.86
4160-00	Consulting other	0.00	452.79
4490-00	Accretion Expense	28,344.04	29,819.28
5325-00	COVID Testing Expense	311,670.00	0.00
5360-00	Other Consultants	0.00	8,295.36
Subtotal : None		390,388.67	89,582.29
Total [S3L2.22C1]	Other A & G Expenses	390,388.67	89,582.29
Group : [S3L2B.1C1] Advertising Marketing			
Subgroup : None			
4180-00	Advertising - Promotional	11,892.61	9,604.04
Subtotal : None		11,892.61	9,604.04
Total [S3L2B.1C1]	Advertising Marketing	11,892.61	9,604.04
Group : [S3L2B.2C1] Licenses & Dues Not Patient Related to Resident Care			
Subgroup : None			
4210-00	Licenses & Dues	21,802.67	19,439.22
Subtotal : None		21,802.67	19,439.22
Total [S3L2B.2C1]	Licenses & Dues Not Patient Related to Resident Care	21,802.67	19,439.22
Group : [S3L2B.6C1] Legal: Other			
Subgroup : None			
4200-00	Legal Fees	84,779.95	114,392.30
Subtotal : None		84,779.95	114,392.30
Total [S3L2B.6C1]	Legal: Other	84,779.95	114,392.30
Group : [S3L2B.8C1] Management Company Fees			
Subgroup : None			
4270-00	Management Fee	947,078.00	896,696.00
Subtotal : None		947,078.00	896,696.00
Total [S3L2B.8C1]	Management Company Fees	947,078.00	896,696.00

Group : [S3L2B.10C1] Interest on Working Capital

Subgroup : None

4450-00	Interest Expense	19,014.87	114,089.52
Subtotal : None		19,014.87	114,089.52
Total [S3L2B.10C1]	Interest on Working Capital	19,014.87	114,089.52

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

Subgroup : None

4235-00	Penalties	18,163.01	0.00
Subtotal : None		18,163.01	0.00
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including Interest	18,163.01	0.00

Group : [S3L2B.14C1] Bad Debt Expenses

Subgroup : None

4290-00	Bad Debt Expense	334,290.00	211,136.00
Subtotal : None		334,290.00	211,136.00
Total [S3L2B.14C1]	Bad Debt Expenses	334,290.00	211,136.00

Group : [S3L2B.15C1] User Fee Assessment

Subgroup : None

4280-00	User Fees	821,506.78	837,633.98
Subtotal : None		821,506.78	837,633.98
Total [S3L2B.15C1]	User Fee Assessment	821,506.78	837,633.98

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

Subgroup : None

5005-00	Staff Dev Coord -Salaries	123,177.46	126,583.85
Subtotal : None		123,177.46	126,583.85
Total [S3L3.1C1]	Staff Development Coordinator Salaries	123,177.46	126,583.85

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

Subgroup : None

4500-00	Maintenance Salaries	252,250.48	268,906.84
4505-00	Maintenance PTO	34,855.23	15,106.10
Subtotal : None		287,105.71	284,012.94
Total [S3L3.5C1]	Plant Operations: Salaires	287,105.71	284,012.94

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

Subgroup : None

4510-00	Security Service	7,665.00	2,590.00
4555-00	Service Contracts	20,369.44	28,550.05
4560-00	Landscaping	8,492.75	19,155.09
4565-00	Snow Removal	53,994.32	29,657.50
4570-00	Waste Removal	42,216.04	38,347.46
Subtotal : None		132,737.55	118,300.10
Total [S3L3.8C1]	Plant Operations: Purchased Service	132,737.55	118,300.10

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

Subgroup : None

4515-00	Maintenance Supplies	34,436.06	31,715.46
Subtotal : None		34,436.06	31,715.46
Total [S3L3.9C1]	Plant Operations: Supplies & Expenses	34,436.06	31,715.46

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

Subgroup : None

4520-00	Gas	182,567.56	169,916.73
4525-00	Oil	24,113.28	5,193.03
4530-00	Electricity	217,398.25	216,152.06
4535-00	Water & Sewer	137,531.47	99,894.50
Subtotal : None		561,610.56	491,156.32
Total [S3L3.10C1] Plant Operatins: Utilities		561,610.56	491,156.32

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

Subgroup : None			
4575-00	Repairs	35,708.60	45,171.38
4660-00	Equipment Repairs	2,908.25	1,885.86
4770-00	Equipment Repairs	2,658.14	343.61
Subtotal : None		41,274.99	47,400.85
Total [S3L3.11C1] Plant Operatins: Repairs		41,274.99	47,400.85

Group : [S3L3.13C1] Dietician: Salaries

Subgroup : None			
4610-00	Dietician Salary	44,878.95	49,475.65
Subtotal : None		44,878.95	49,475.65
Total [S3L3.13C1] Dietician: Salaries		44,878.95	49,475.65

Group : [S3L3.16C1] Dietician: Purchased Service

Subgroup : None			
4640-00	Dietician Consultant	1,980.00	0.00
Subtotal : None		1,980.00	0.00
Total [S3L3.16C1] Dietician: Purchased Service		1,980.00	0.00

Group : [S3L3.18C1] Dietary: Salaries

Subgroup : None			
4600-00	Dietary - Salaries	610,102.56	568,894.59
4605-00	Dietary - PTO	46,024.99	40,025.17
Subtotal : None		656,127.55	608,919.76
Total [S3L3.18C1] Dietary: Salaries		656,127.55	608,919.76

Group : [S3L3.21C1] Dietary: Food

Subgroup : None			
4100-00	Food & Functions	7,268.81	3,458.53
4630-00	Food Costs	307,344.52	278,747.66
4650-00	Food Supplements	23,198.53	20,229.19
4830-00	Food and Functions	3,762.56	3,841.82
Subtotal : None		341,574.42	306,277.20
Total [S3L3.21C1] Dietary: Food		341,574.42	306,277.20

Group : [S3L3.22C1] Dietary: Purchased Service

Subgroup : None			
4615-00	Dietary purchased services	0.00	2,596.00
Subtotal : None		0.00	2,596.00
Total [S3L3.22C1] Dietary: Purchased Service		0.00	2,596.00

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

Subgroup : None			
4620-00	Supplies	57,158.52	48,622.06
Subtotal : None		57,158.52	48,622.06
Total [S3L3.23C1] Dietary: Supplies & Expenses		57,158.52	48,622.06

Group : [S3L3.24C1] Housekeeping / Laundry: Salaries

Subgroup : [S3L3.24C1] Housekeeping Salaries

4700-00	Laundry Salaries	171,286.72	157,434.85
4705-00	Laundry PTO	13,021.33	9,023.75
Subtotal [S3L3.24C1] Housekeeping Salaries		184,308.05	166,458.60

Subgroup : [S3L3.24C1] New

4755-00	Houskeeping - PTO	25,978.60	30,569.59
Subtotal [S3L3.24C1] New		25,978.60	30,569.59

Subgroup : None

4750-00	Houskeeping - Salaries	341,101.17	341,249.27
Subtotal : None		341,101.17	341,249.27
Total [S3L3.24C1] Housekeeping / Laundry: Salaries		551,387.82	538,277.46

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

Subgroup : [S3L3.27C1] Laundry Purchased Service

4780-00	Service Contracts	9,533.78	13,452.00
Subtotal [S3L3.27C1] Laundry Purchased Service		9,533.78	13,452.00
Total [S3L3.27C1] Housekeeping / Laundry: Purchased Service		9,533.78	13,452.00

Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense

Subgroup : [S3L3.28C1] Housekeeping Supplies & Expenses

4760-00	Supplies	54,741.29	51,333.47
Subtotal [S3L3.28C1] Housekeeping Supplies & Expenses		54,741.29	51,333.47

Subgroup : [S3L3.28C1] Laundry Supplies & Expense

4710-00	Supplies	6,495.18	7,254.34
4720-00	Equipment Repairs	2,725.97	7,780.09
Subtotal [S3L3.28C1] Laundry Supplies & Expense		9,221.15	15,034.43
Total [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense		63,962.44	66,367.90

Group : [S3L3.29C1] Housekeepong / Laundry: Linen & Bedding

Subgroup : None

4740-00	Linen & Bedding	4,683.61	4,397.85
Subtotal : None		4,683.61	4,397.85
Total [S3L3.29C1] Housekeepong / Laundry: Linen & Bedding		4,683.61	4,397.85

Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries

Subgroup : None

5020-00	Scheduler Salaries	82,018.68	74,692.98
5025-00	Medical Records Salaries	138,641.57	128,145.68
Subtotal : None		220,660.25	202,838.66
Total [S3L3.36C1] Unit Clerks & Medical Records: Salaries		220,660.25	202,838.66

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

Subgroup : [S3L3.40C1] MMQ Salaries

5015-00	MMQ Salaries	78,286.77	71,940.49
Subtotal [S3L3.40C1] MMQ Salaries		78,286.77	71,940.49

Subgroup : [S3L3.40C1] MDS Salaries

5010-00	Clinical Reimb - Salaries	340,621.85	331,197.60
Subtotal [S3L3.40C1] MDS Salaries		340,621.85	331,197.60

Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) Evaluation Nu	418,908.62	403,138.09
Group : [S3L3.48C1] Social Service Worker: Salaries			
Subgroup : None			
4865-00	Social Services - Salaries	177,038.22	180,525.76
4870-00	Social Servies - PTO	22,729.38	10,978.52
Subtotal : None		199,767.60	191,504.28
Total [S3L3.48C1]	Social Service Worker: Salaries	199,767.60	191,504.28
Group : [S3L3.51C1] Social Service Worker: Purchased Service			
Subgroup : None			
4880-00	Social Services Consultants	750.00	862.71
Subtotal : None		750.00	862.71
Total [S3L3.51C1]	Social Service Worker: Purchased Service	750.00	862.71
Group : [S3L3.56C1] Indirect Restorative Therapy: Salaries			
Subgroup : None			
7010-90	PT - Indirect Salaries	122,972.87	139,723.59
7010-91	PT - PTO Salaries	33,090.52	25,918.02
7012-90	PTA - Indirect Salary	26,094.95	28,943.41
7012-91	PTA - PTO Salaries	11,915.88	10,531.22
7025-90	OT - Indirect Salaries	76,893.34	75,629.10
7025-91	OT - PTO Salaries	25,348.43	26,220.23
7030-90	COTA - Indirect Salaries	28,219.41	24,641.19
7030-91	COTA- PTO Salaries	12,302.29	8,701.57
7040-90	ST - Indirect Salaries	97,746.87	93,318.82
7040-91	ST - PTO Salaries	31,932.51	27,138.53
Subtotal : None		466,517.07	460,765.68
Total [S3L3.56C1]	Indirect Restorative Therapy: Salaries	466,517.07	460,765.68
Group : [S3L3.59C1] Indirect Restorative Therapy: Consultants			
Subgroup : None			
7015-90	PT - Consult Indirect	9,127.80	12,506.59
7050-90	RT - Indirect	0.00	100.00
Subtotal : None		9,127.80	12,606.59
Total [S3L3.59C1]	Indirect Restorative Therapy: Consultants	9,127.80	12,606.59
Group : [S3L3.60C1] Direct Restorative Therapy: Salaries			
Subgroup : None			
7000-00	Rehab Manager - Salaries	242,979.51	151,676.67
7010-20	PT - Medicaid Salaries	5,628.46	3,513.75
7010-40	PT - Part A Salaries	108,280.30	80,320.18
7010-50	PT - Part B Salaries	96,116.64	98,322.06
7010-60	PT - Mngd Care Salaries	52,441.22	41,169.76
7010-61	PT - Mngd Care Part B Salaries	24,459.41	19,662.12
7012-20	PTA - Medicaid Salaries	1,581.24	1,584.74
7012-40	PTA - Part A Salaries	31,486.04	36,750.53
7012-50	PTA - Part B Salaries	28,754.71	43,686.06
7012-60	PTA - Mngd Care Salaries	15,417.03	18,298.79
7012-61	PTA-Mngd Care Part B Salaries	6,657.79	8,536.99
7025-20	OT - Medicaid Salaries	4,624.98	3,507.61
7025-40	OT - Part A Salaries	89,540.99	82,089.26
7025-50	OT - Part B Salaries	80,137.10	98,258.64
7025-60	OT - Mngd Care Salaries	44,691.50	40,417.62

7025-61	OT - Mngd Care Part B Salaries	19,943.07	19,211.16
7030-20	COTA - Medicaid Salaries	2,132.56	1,515.15
7030-40	COTA - Part A Salaries	40,940.56	35,531.24
7030-50	COTA - Part B Salaries	36,459.50	41,968.41
7030-60	COTA - Mngd Care Salaries	19,695.86	17,594.99
7030-61	COTA-Mngd Care Part B Salaries	9,247.50	8,203.59
7040-20	ST - Medicaid Salaries	5,833.01	4,025.05
7040-40	ST - Part A Salaries	111,297.89	91,558.87
7040-50	ST - Part B Salaries	99,488.07	109,076.18
7040-60	ST - Mngd Care Salaries	54,645.42	45,471.43
7040-61	ST-Mngd Care Part B Salaries	25,215.53	21,393.16
Subtotal : None		1,257,695.89	1,123,344.01
Total [S3L3.60C1] Direct Restorative Therapy: Salaries		1,257,695.89	1,123,344.01

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

Subgroup : None			
7015-40	PT - Consult Part A	14,555.72	31,796.86
7015-50	PT - Consult Part B	15,299.84	33,464.37
7015-60	PT - Consult Mngd Care	6,182.24	9,388.74
7035-40	OT-consult Part A	0.00	3,845.96
7035-50	OT-consult Part B	0.00	4,074.32
7035-60	OT-consult Mngd Care	0.00	1,461.81
7035-61	OT-consult Mngd Care Part B	0.00	2,723.28
7045-40	ST-consult Part A	0.00	125.45
7045-50	ST-consult Part B	0.00	173.53
7045-60	ST-consult Mngd Care	0.00	40.02
7045-90	ST-consult indirect	0.00	67.80
Subtotal : None		36,037.80	87,162.14
Total [S3L3.62C1] Direct Restorative Therapy: Consultants		36,037.80	87,162.14

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

Subgroup : None			
4800-00	Activities - Salaries	274,701.10	252,629.03
4805-00	Activities - PTO	20,562.05	17,832.97
Subtotal : None		295,263.15	270,462.00
Total [S3L3.64C1] Recreational Therapy/Activities: Salaries		295,263.15	270,462.00

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

Subgroup : None			
4820-00	Purchase Services	7,587.48	5,123.41
Subtotal : None		7,587.48	5,123.41
Total [S3L3.67C1] Recreational Therapy/Activities: Purchased Service		7,587.48	5,123.41

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

Subgroup : None			
4230-00	Travel	1,841.28	612.54
4260-00	Auto Insurance	2,832.00	2,732.48
Subtotal : None		4,673.28	3,345.02
Total [S3L3.78C1] Travel: Motor Vehicle Expense		4,673.28	3,345.02

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

Subgroup : None			
5340-00	Medical Director	21,600.00	21,600.00
Subtotal : None		21,600.00	21,600.00
Total [S3L3.82C1] Physician Services: Medical Director		21,600.00	21,600.00

Group : [S3L3.83C1] Physician Services: Advisory Physician

Subgroup : None

8015-40	Physician Services - Part A	1,986.90	2,626.28
8015-60	Physician Services - HMO	0.00	182.78
Subtotal : None		1,986.90	2,809.06
Total [S3L3.83C1]	Physician Services: Advisory Physician	1,986.90	2,809.06

Group : [S3L3.87C1] Legend Drugs

Subgroup : None

7060-20	Pharmacy - Mcd / House	28,591.81	14,975.32
7060-40	Pharmacy - Part A	211,223.49	189,087.22
7060-60	Pharmacy - Mngd Care	133,865.73	109,113.65
7070-20	Lab - Medicaid	5,756.96	4,104.45
7070-40	Lab - Part A	49,411.41	47,903.22
7070-60	Lab - Mngd Care	23,478.46	20,630.14
7080-20	Xray - Medicaid	913.91	131.88
7080-40	Xray - Part A	21,572.76	19,296.95
7080-60	Xray - Mngd Care	6,350.77	5,083.36
7090-20	IV - Medicaid	1,442.57	3,343.47
7090-40	IV - Part A	13,513.03	20,482.85
7090-60	IV - Mngd Care	3,497.34	11,117.33
8000-20	DME - Medicaid	7,655.12	11,920.35
8000-40	DME - Part A	2,874.92	8,063.56
8000-60	DME - Mngd Care	1,028.00	0.00
8010-20	Oxygen - Medicaid	24,081.78	23,653.11
8010-40	Oxygen - Part A	1,730.49	0.00
8020-40	Ambulance - Part A	2,616.58	7,630.98
Subtotal : None		539,605.13	496,537.84
Total [S3L3.87C1]	Legend Drugs	539,605.13	496,537.84

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

Subgroup : None

5300-00	Medical Supplies	161,579.81	650,500.60
5310-00	Incontinent Supplies	35,345.55	32,780.32
5320-00	Nursing Expense	39,342.84	31,802.02
5330-00	Nutritional Supplies	1,728.53	2,118.39
7020-00	Rehab Supplies	24,953.52	30,990.80
Subtotal : None		262,950.25	748,192.13
Total [S3L3.89C1]	House Supplies Not Resold	262,950.25	748,192.13

Group : [S3L3.92C1] Pharmacy Consultant

Subgroup : None

5350-00	Pharmacy Consultant	13,576.30	9,822.00
Subtotal : None		13,576.30	9,822.00
Total [S3L3.92C1]	Pharmacy Consultant	13,576.30	9,822.00

Group : [S3L4.1C1] Depreciaton

Subgroup : [S3L4.1C Building Depreciation

4405-00	Depreciation - Building	16,800.00	16,800.00
Subtotal [S3L4.1C1A] Building Depreciation		16,800.00	16,800.00

Subgroup : [S3L4.1C Improvements Depreciation

4400-00	Depreciation - Land Imp	14,915.29	16,409.68
4402-00	Depreciation - LI - Tenants	641.14	53.43

4410-00	Depreciation - Bldg Imp	157,761.65	185,804.84
4412-00	Depreciation - BI Tenant	9,088.09	2,477.38
Subtotal [S3L4.1C1B] Improvements Depreciation		182,406.17	204,745.33
Subgroup : [S3L4.1C] Equipment Depreciation			
4415-00	Depreciation - Equip F&F	105,896.95	100,494.73
4420-00	Depreciation - Comp / Software	21,773.54	26,917.72
9090-00	Depreciation	73,916.00	70,353.00
Subtotal [S3L4.1C1C] Equipment Depreciation		201,586.49	197,765.45
Total [S3L4.1C1] Depreciaton		400,792.66	419,310.78
Group : [S3L4.6C1] Building Insurance Expense-SNF-CR			
Subgroup : None			
4250-00	Property Insurance	46,378.46	43,625.08
Subtotal : None		46,378.46	43,625.08
Total [S3L4.6C1] Building Insurance Expense-SNF-CR		46,378.46	43,625.08
Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR			
Subgroup : None			
4120-00	Lease Expense	6,355.77	8,516.31
Subtotal : None		6,355.77	8,516.31
Total [S3L4.12C1] Other Fixed Cost Expense-SNF-CR		6,355.77	8,516.31
Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
4040-00	Health Insurance	758,983.70	805,719.81
4050-00	HRA Health Contribution	111,157.34	64,635.69
4060-00	Dental Insurance	68,735.71	59,841.06
4070-00	Life Insurance	18,454.23	20,314.50
Subtotal : None		957,330.98	950,511.06
Total [CLA-53.01] LA-Group Health/Life		957,330.98	950,511.06
Group : [CLA-53.03] LA-Employee Benefits			
Subgroup : None			
4090-00	Other Employee Benefits	23,889.30	27,934.49
Subtotal : None		23,889.30	27,934.49
Total [CLA-53.03] LA-Employee Benefits		23,889.30	27,934.49
Group : [CLA-53.04] LA-Payroll Taxes			
Subgroup : None			
4020-00	Payroll Taxes	851,281.49	812,280.61
4030-00	Unemployment Claims	4,630.00	4,478.92
Subtotal : None		855,911.49	816,759.53
Total [CLA-53.04] LA-Payroll Taxes		855,911.49	816,759.53
Group : [CLA-53.05] LA-Workers Comp			
Subgroup : None			
4080-00	Workers Compensation	141,395.77	124,277.21
Subtotal : None		141,395.77	124,277.21
Total [CLA-53.05] LA-Workers Comp		141,395.77	124,277.21
Group : [SOBREL3.11] Other Expenses			
Subgroup : None			
9020-00	Rental Consultants	60,812.48	54,824.76

9025-00	Rental Repairs	3,372.39	33,211.93
9030-00	Liability Insurance	3,228.00	3,008.00
9035-00	Property Insurance	18,092.00	14,014.00
9040-00	Employee Benefits	21,655.00	18,047.00
9045-00	Maintenance Salaries	112,002.00	91,232.00
9050-00	Utilities	88,266.00	68,944.00
9055-00	Service Contracts	65,215.00	48,189.00
9060-00	Repairs and Maintenance	13,745.00	14,510.00
9065-00	Housekeeping Salaries	32,365.00	29,080.00
9070-00	Housekeeping Supplies	2,038.00	1,982.00
9095-00	Accretion Expense	11,057.00	9,579.00
Subtotal : None		431,847.87	386,621.69
Total [SOBREL3.11C1Other Expenses		431,847.87	386,621.69

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

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