

Client: **Cobalt Lodge**
 Engagement: **Medicaid - Cobalt Lodge 2019 Cost Report**
 Period Ending: **9/30/2019**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB-CCNH Combined Detail LS**

Account	Description	FINAL 9/30/2019
Group : [10-A]	Salaries and Wages	
Subgroup : [2]	Administrators	
88.100	Salaries - Administrator	73,996.00
Subtotal [2]	Administrators	73,996.00
Subgroup : [4]	Other Administrative Salaries	
88.101	SALARIES - ASSISTANT ADMINISTRATOR	203.00
88.102	Salaries -Assistant Administr	47,110.00
88.104	Salaries - Office	132,334.00
88.111	Owner / Vice President	33,789.00
Subtotal [4]	Other Administrative Salaries	213,436.00
Subgroup : [5B]	Food Service Supervisor	
83.100	Salaries - Dietary Supervisor	124,800.00
83.101	DIET SALARIES-SUPERVISOR	343.00
Subtotal [5B]	Food Service Supervisor	125,143.00
Subgroup : [5C]	Dietary Workers	
83.102	Salaries - Dietary	186,316.00
Subtotal [5C]	Dietary Workers	186,316.00
Subgroup : [6B]	Other Housekeeping Workers	
85.102	Salaries - Housekeeping	128,377.00
Subtotal [6B]	Other Housekeeping Workers	128,377.00
Subgroup : [7A]	Engineer or Chief of Maintenance	
82.100	Salaries - Maintenance Superv	51,744.00
Subtotal [7A]	Engineer or Chief of Maintenance	51,744.00
Subgroup : [7B]	Other Maintenance Workers	
82.102	Salaries - Maintenance	27,589.00
Subtotal [7B]	Other Maintenance Workers	27,589.00
Subgroup : [12A]	Director of Nurses/Assistant Director	
71.100	Salaries - DNS	107,564.00
Subtotal [12A]	Director of Nurses/Assistant Director	107,564.00
Subgroup : [12B1]	RNs - Direct Care	
71.101	SNF NURSING EXP-SALARY	591.00

71.103	Salaries - RN	275,622.00
Subtotal [12B1]	RNs - Direct Care	276,213.00
Subgroup : [12B2]	RNs - Administrative	
71.115	Salaries - Nurseing Admin	125,746.00
Subtotal [12B2]	RNs - Administrative	125,746.00
Subgroup : [12C1]	LPNs - Direct Care	
71.105	Salaries - LPN	318,011.00
Subtotal [12C1]	LPNs - Direct Care	318,011.00
Subgroup : [12D]	Aides and Attendants	
71.111	Salaries - Aides	625,658.00
Subtotal [12D]	Aides and Attendants	625,658.00
Subgroup : [12H]	Recreation Workers	
87.102	Salaries - Recreation	60,483.00
Subtotal [12H]	Recreation Workers	60,483.00
Subgroup : [12M]	Social Workers/Case Management	
86.501	Salaries Social Services	27,247.00
Subtotal [12M]	Social Workers/Case Management	27,247.00
Total [10-A]	Salaries and Wages	2,347,523.00
Group : [13-B]	Professional Fees	
Subgroup : [1]	Dietitian	
83.106	Dietician	11,240.00
Subtotal [1]	Dietitian	11,240.00
Subgroup : [2]	Dentist	
86.152	Dentist	6,578.00
Subtotal [2]	Dentist	6,578.00
Subgroup : [3]	Pharmacist	
86.521	Purchased Services	4,333.00
Subtotal [3]	Pharmacist	4,333.00
Subgroup : [5A]	PT - Resident Care	
72.093	Salaries - Physical Therapist	166,694.00
Subtotal [5A]	PT - Resident Care	166,694.00
Subgroup : [8A]	Medical Director	
86.150	Purchased Services - Medical	122,179.00
Subtotal [8A]	Medical Director	122,179.00
Subgroup : [9A]	ST - Resident Care	

76.597	Salaries - Speech Therapy	33,958.00
Subtotal [9A]	ST - Resident Care	33,958.00
Subgroup : [10A]	OT - Resident Care	
75.093	Salaries - Occupational Thera	141,820.00
Subtotal [10A]	OT - Resident Care	141,820.00
Subgroup : [11A1]	RN's - Direct Care	
71.141	Contracted Labor - RN	133,099.00
Subtotal [11A1]	RN's - Direct Care	133,099.00
Subgroup : [11B1]	LPN's - Direct Care	
71.142	Contracted Labor - LPN	161,395.00
Subtotal [11B1]	LPN's - Direct Care	161,395.00
Subgroup : [11C]	Aides	
71.143	Contracted Labor - Aides	89,433.00
Subtotal [11C]	Aides	89,433.00
Subgroup : [12]	Other	
86.148	Medical Records	1,126.00
Subtotal [12]	Other	1,126.00
Total [13-B]	Professional Fees	871,855.00
Group : [15]	Expenditures Other than Salaries	
Subgroup : [1A1]	Workmen's Compensation	
88.593	Business Insurance	76,295.00
Subtotal [1A1]	Workmen's Compensation	76,295.00
Subgroup : [1A3]	Unemployment Insurance	
88.591	Payroll Tax - FUI	4,005.00
88.592	Payroll Tax - SUI	40,298.00
Subtotal [1A3]	Unemployment Insurance	44,303.00
Subgroup : [1A4]	Social Security (FICA)	
88.590	Payroll Tax - FICA	175,345.00
Subtotal [1A4]	Social Security (FICA)	175,345.00
Subgroup : [1A5]	Health Insurance	
88.594	Group Insurance	79,175.00
Subtotal [1A5]	Health Insurance	79,175.00
Subgroup : [1A7]	Pensions	
88.198	PENSION CONTRIBUTION	(10,000.00)
Subtotal [1A7]	Pensions	(10,000.00)

Subgroup : [1D]	Accounting and Auditing	
88.186	Professional Fees - Accounting	44,054.00
Subtotal [1D]	Accounting and Auditing	<u>44,054.00</u>
Subgroup : [1E]	Legal	
88.185	Professional Fees - Legal	13,433.00
Subtotal [1E]	Legal	<u>13,433.00</u>
Subgroup : [1G]	Office Supplies	
88.131	Office Supplies	14,808.00
Subtotal [1G]	Office Supplies	<u>14,808.00</u>
Subgroup : [1H1]	Telephone and Telegraph	
89.171	Telephone	16,620.00
Subtotal [1H1]	Telephone and Telegraph	<u>16,620.00</u>
Subgroup : [1H2]	Cellular Phones and Beepers	
89.173	Non-Allowable Cellphone	3,015.00
Subtotal [1H2]	Cellular Phones and Beepers	<u>3,015.00</u>
Subgroup : [1K3]	Resident Day User Fee	
89.163	Business Taxes - B&O Tax	327,644.00
Subtotal [1K3]	Resident Day User Fee	<u>327,644.00</u>
Total [15]	Expenditures Other than Salaries	<u><u>784,692.00</u></u>
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General	
Subgroup : [5]	Education Expense	
71.155	Purchased Services - Education	65.00
88.179	Seminar Expense	190.00
Subtotal [5]	Education Expense	<u>255.00</u>
Subgroup : [7]	Other	
88.176	Owner's Drawing Account	41,585.00
88.178	Travel & Entertainment	15,383.00
Subtotal [7]	Other	<u>56,968.00</u>
Subgroup : [M3]	Advertising Other	
89.115	Advertising	30,819.00
89.183	Public Relations	6,486.00
Subtotal [M3]	Advertising Other	<u>37,305.00</u>
Subgroup : [M6]	Barber and Beauty Supplies	
63.113	Barber & Hair Dresser	511.00
Subtotal [M6]	Barber and Beauty Supplies	<u>511.00</u>
Subgroup : [M7]	Postage	

88.313	Postage	856.00
Subtotal [M7]	Postage	856.00
Subgroup : [M8]	Dues and Membership Fees to Professional Associations	
89.128	Dues & Subscriptions	9,850.00
Subtotal [M8]	Dues and Membership Fees to Professional Associations	9,850.00
Subgroup : [M11]	Services Provided by Contract	
88.154	Computer Purchased Services	26,642.00
88.182	Payroll Service Fee	11,782.00
89.172	Internet	3,042.00
Subtotal [M11]	Services Provided by Contract	41,466.00
Subgroup : [M13]	Other	
88.190	Credit Card Usage Fee	966.00
88.191	Bank Service Fee	3,196.00
89.129	Licenses	1,294.00
89.165	Fines & Penalties	784.00
89.200	July 2019 Fire Expense	57,759.00
Subtotal [M13]	Other	63,999.00
Total [16]	Expenditures Other than Salaries (cont'd) - Admin. and Gen	211,210.00
Group : [18]	Dietary Basis for Allocation of Costs	
Subgroup : [2A1]	Raw Food	
83.121	Food	108,304.00
Subtotal [2A1]	Raw Food	108,304.00
Subgroup : [2A2]	Non-Food Supplies	
83.130	Dishes & Utensils	313.00
83.131	Dietary Supplies	11,227.00
Subtotal [2A2]	Non-Food Supplies	11,540.00
Total [18]	Dietary Basis for Allocation of Costs	119,844.00
Group : [19]	Laundry-Basis for Allocation of Costs	
Subgroup : [3B]	Purchased Services	
84.140	Contracted Laundry Service	66,825.00
Subtotal [3B]	Purchased Services	66,825.00
Total [19]	Laundry-Basis for Allocation of Costs	66,825.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs	
Subgroup : [4C]	Other	
85.131	Housekeeping Supplies	8,598.00
Subtotal [4C]	Other	8,598.00

Subgroup : [5A2]	Purchased from	
61.010	Drugs	117,338.00
Subtotal [5A2]	Purchased from	<u>117,338.00</u>
Subgroup : [5B]	Medicine Cabinet Drugs	
71.135	Supplies - Nursing	181,289.00
Subtotal [5B]	Medicine Cabinet Drugs	<u>181,289.00</u>
Subgroup : [5D]	Ambulance/Limousine	
71.177	Patient Transportation	16,522.00
Subtotal [5D]	Ambulance/Limousine	<u>16,522.00</u>
Subgroup : [5E2]	Oxygen - Other	
62.020	Oxygen Supplies	12,218.00
Subtotal [5E2]	Oxygen - Other	<u>12,218.00</u>
Subgroup : [5H]	Laboratory	
60.030	Lab - Purchased Services	12,097.00
Subtotal [5H]	Laboratory	<u>12,097.00</u>
Subgroup : [5I]	Recreation	
82.149	Cable/Satellite TV	6,274.00
87.131	Supplies - Recreation	11,775.00
Subtotal [5I]	Recreation	<u>18,049.00</u>
Subgroup : [5L]	Other	
72.095	Physical Therapy - Supplies	1,138.00
Subtotal [5L]	Other	<u>1,138.00</u>
Total [20]	Housekeeping and Resident Care Basis for Allocation of Co	<u><u>367,249.00</u></u>
Group : [22]	Maintenance and Property	
Subgroup : [6A]	Repairs and Maintenance	
82.101	PLANT OPER & MAINT	(105.00)
82.131	Supplies - Maintenance	13,568.00
82.145	Building Services - Repair &	21,640.00
82.146	Equip Services - Repair & Mai	29,485.00
Subtotal [6A]	Repairs and Maintenance	<u>64,588.00</u>
Subgroup : [6B]	Heat	
82.122	Fuel - Gas	11,266.00
82.127	Fuel - Heating Oil	32,456.00
Subtotal [6B]	Heat	<u>43,722.00</u>
Subgroup : [6C]	Light & Power	
82.123	Electricity	49,384.00
Subtotal [6C]	Light & Power	<u>49,384.00</u>

Subgroup : [6D]	Water	
82.125	Water, Sewer, Trash	14,025.00
Subtotal [6D]	Water	<u>14,025.00</u>
Subgroup : [6F]	Other	
82.126	Hazardous Waste	1,843.00
82.144	Outdoor Services	1,478.00
Subtotal [6F]	Other	<u>3,321.00</u>
Subgroup : [8B]	Mortgage Expense	
93.501	AMORT EXPENSE-ORGANI	1,182.00
Subtotal [8B]	Mortgage Expense	<u>1,182.00</u>
Subgroup : [10A]	Real estate taxes paid by owner	
92.232	Real Property Tax	52,362.00
Subtotal [10A]	Real estate taxes paid by owner	<u>52,362.00</u>
Subgroup : [10C]	Personal property taxes	
92.233	Personal Property Tax	2,884.00
Subtotal [10C]	Personal property taxes	<u>2,884.00</u>
Total [22]	Maintenance and Property	<u><u>231,468.00</u></u>
Group : [26]	Interest	
Subgroup : [12A1]	First Mortgage	
94.211	INTEREST EXPENSE-BUI	23,509.00
Subtotal [12A1]	First Mortgage	<u>23,509.00</u>
Total [26]	Interest	<u><u>23,509.00</u></u>
Group : [27]	Interest and Insurance	
Subgroup : [12D]	Other Interest Expense	
94.231	Interest On Credit Loan	14,333.00
Subtotal [12D]	Other Interest Expense	<u>14,333.00</u>
Subgroup : [14A]	Insurance on Property	
92.242	Insurance - Liability	27,512.00
Subtotal [14A]	Insurance on Property	<u>27,512.00</u>
Subgroup : [14B]	Insurance of Automobiles	
92.243	Insurance - Auto	5,245.00
Subtotal [14B]	Insurance of Automobiles	<u>5,245.00</u>
Total [27]	Interest and Insurance	<u><u>47,090.00</u></u>
Group : [30]	Statement of Revenue	

Subgroup : [1A]	Medicaid Residents (CT only)	
41.301	Medicaid	(2,696,021.00)
41.392	ADJ REV-OTHER	7,262.00
Subtotal [1A]	Medicaid Residents (CT only)	<u>(2,688,759.00)</u>
Subgroup : [3A]	Medicare Residents (All inclusive)	
41.208	Medicare	(1,167,263.00)
Subtotal [3A]	Medicare Residents (All inclusive)	<u>(1,167,263.00)</u>
Subgroup : [4A]	Private-pay residents and other	
41.101	Private	(991,863.00)
41.401	Commercial	(270,870.00)
Subtotal [4A]	Private-pay residents and other	<u>(1,262,733.00)</u>
Total [30]	Statement of Revenue	<u><u>(5,118,755.00)</u></u>
Group : [31]	Current Assets	
Subgroup : [A1]	Cash	
10.100	Cash - Petty Cash	26,271.00
10.105	Bank - Recreation	75.00
10.110	Bank - Operating	(118,441.00)
10.140	Bank - Payroll	36,198.00
10.170	Bank-Project Holding Account	83,557.00
Subtotal [A1]	Cash	<u>27,660.00</u>
Subgroup : [A2]	Accounts Receivable	
11.100	Private	203,622.00
11.120	Medicare	121,546.00
11.130	Medicaid	548,949.00
11.160	Commercial	67,599.00
11.170	Allowance For Bad Debt	(30,500.00)
11.484	A/R Refund Clearing	40,848.00
11.486	Due From Affiliates	424,885.00
Subtotal [A2]	Accounts Receivable	<u>1,376,949.00</u>
Subgroup : [A5]	Prepaid Expenses	
14.310	Insurance - Property	5,514.00
14.320	Insurance - Liability	2,441.00
Subtotal [A5]	Prepaid Expenses	<u>7,955.00</u>
Subgroup : [B1]	Land	
15.000	Land	25,000.00
Subtotal [B1]	Land	<u>25,000.00</u>
Subgroup : [B2]	Land Improvements	
15.050	Land Improvements	345,218.00
16.050	Land Improvements	(75,469.00)

Subtotal [B2]	Land Improvements	<u>269,749.00</u>
Subgroup : [B3]	Buildings	
15.100	Buildings	61,013.00
15.110	Building Improvements	618,833.00
15.120	Building Addition	774,191.00
16.100	Buildings	<u>(1,267,398.00)</u>
Subtotal [B3]	Buildings	<u>186,639.00</u>
Subgroup : [B6]	Movable Equipment	
15.250	Furniture & Equipment	99,316.00
15.253	Office Equipment	74,911.00
15.254	Kitchen Equipment	34,488.00
15.255	Laundry Equipment	3,738.00
15.256	Nursing Equipment	112,923.00
15.257	Housekeeping	4,608.00
15.280	Minor Equipment	22,023.00
16.256	Nursing Equipment	<u>(386,321.00)</u>
Subtotal [B6]	Movable Equipment	<u>(34,314.00)</u>
Subgroup : [B7]	Motor Vehicles	
15.261	Vehicles	<u>64,346.00</u>
Subtotal [B7]	Motor Vehicles	<u>64,346.00</u>
Total [31]	Current Assets	<u>1,923,984.00</u>
Group : [31-32]	Non-Current Assets	
Subgroup : [D7]	Other Assets	
16.404	Refinancing Closing Cost	<u>2,364.00</u>
Subtotal [D7]	Other Assets	<u>2,364.00</u>
Total [31-32]	Non-Current Assets	<u>2,364.00</u>
Group : [33]	Current Liabilities	
Subgroup : [A1]	Accounts Payable	
21.000	Trade Accounts	(1,110,894.00)
21.100	AP Accrued	<u>83,056.00</u>
Subtotal [A1]	Accounts Payable	<u>(1,027,838.00)</u>
Subgroup : [A2]	Notes Payable	
22.511	Notes & Loans	(301,034.00)
22.530	2017 Ford F350	<u>(38,701.00)</u>
Subtotal [A2]	Notes Payable	<u>(339,735.00)</u>
Subgroup : [A4]	Accrued Payroll	
21.331	Payroll Accrued	<u>(79,277.00)</u>
Subtotal [A4]	Accrued Payroll	<u>(79,277.00)</u>

Subgroup : [A12]	Other Current Liabilities	
21.921	State Excise Or B&O Tax	(74,117.00)
Subtotal [A12]	Other Current Liabilities	<u>(74,117.00)</u>
Total [33]	Current Liabilities	<u><u>(1,520,967.00)</u></u>
Group : [34]	Non-Current Liabilities	
Subgroup : [B4]	Other Long-Term Liabilities	
22.730	Renovation Loan Citizens Bank	(387,415.00)
22.740	Septic Loan Citizens Bank	(45,942.00)
Subtotal [B4]	Other Long-Term Liabilities	<u>(433,357.00)</u>
Total [34]	Non-Current Liabilities	<u><u>(433,357.00)</u></u>
Group : [35]	Equity	
Subgroup : [B2]	Capital Stock	
35.101	Common Stock	(5,000.00)
Subtotal [B2]	Capital Stock	<u>(5,000.00)</u>
Subgroup : [B5]	Cummulated Earnings	
29.501	Distribution TPZ, MPZ	367,384.00
29.502	Distribution JZ	35,550.00
35.301	Retained Earnings	(322,468.00)
Subtotal [B5]	Cummulated Earnings	<u>80,466.00</u>
Total [35]	Equity	<u><u>75,466.00</u></u>
	NET (INCOME) LOSS	<u><u>0.00</u></u>
	Sum of Account Groups	0.00