

Client: **A285185 - Bane Hancock Park LLC**
Engagement: **MDMC 2022 - Bane Hancock Park LLC**
Period Ending: **12/31/2022**
Trial Balance: **T01 - Master TB**
Workpaper: **T.01 - SNF TB Report**

Account	Description	PP-1 MCAID 12/31/2021	UNADJ 12/31/2022	JE Ref #	MCD JE	MCAID 12/31/2022
Group : [TB]	Trial Balance					
Subgroup : [1]	Balance Sheet					
20-105-1060-00	ACCOUNTS RECEIVABLE	37,803.80	37,804.00		0.00	37,804.00
30-100-1010-00	MASTER ZBA INTER-CO	2,026.85	2,027.00		0.00	2,027.00
30-100-1010-50	MASTER INTER-CO	(78,292.18)	(150,069.00)		0.00	(150,069.00)
30-100-1012-00	CASH DISBURSEMENT	218,132.50	32,522.00		0.00	32,522.00
30-100-1012-10	CASH STIMULUS	2,243,176.95	2,243,177.00		0.00	2,243,177.00
30-100-1012-15	CASH STIMULUS OFFSET	(2,243,176.95)	(2,243,177.00)		0.00	(2,243,177.00)
30-100-1020-00	CASH PAYROLL	15,760.07	20,265.00		0.00	20,265.00
30-100-1025-00	CASH STORE CHECKING	11,164.60	11,165.00		0.00	11,165.00
30-100-1026-00	CASH LOTTERY ACCOUNT	2,475.64	2,476.00		0.00	2,476.00
30-100-1027-00	CASH REGISTER	927.60	928.00		0.00	928.00
30-100-1030-00	CASH PETTY	828.65	829.00		0.00	829.00
30-105-1060-00	A/R ACCOUNTS RECEIVABLE	1,208,573.76	1,773,163.00		0.00	1,773,163.00
30-105-1061-00	A/R EXCHANGE	57,961.36	77,785.00		0.00	77,785.00
30-105-1065-00	A/R OTHER	33,066.42	33,344.00		0.00	33,344.00
30-105-1120-00	A/R ALLOWANCE DOUBTFUL ACCOUN	(200,855.18)	(150,732.00)		0.00	(150,732.00)
30-105-1160-00	INSURANCE CLAIM PROCEEDS	0.00	43,379.00		0.00	43,379.00
30-120-1250-00	PATIENT EXCHANGE	1.00	1.00		0.00	1.00
30-120-1280-00	PREPAID INSURANCE	66,207.28	15,396.00		0.00	15,396.00
30-120-1281-00	PREPAID WORKERS COMP INS	26,732.50	0.00		0.00	0.00
30-120-1290-00	PREPAID REAL ESTATE TAX	0.00	(63,519.00)		0.00	(63,519.00)
30-120-1300-00	PREPD EXPENSE OTHER	7,950.50	76,841.00		0.00	76,841.00
30-120-1301-00	PREPAID HEALTH INSURANCE	279,758.57	216,841.00		0.00	216,841.00
30-125-1311-00	ESCROW INSURANCE PROPERTY	2,468.90	2,469.00		0.00	2,469.00
30-130-1330-00	INVENTORY FACILITY	47,500.00	47,500.00		0.00	47,500.00
30-130-1336-00	INVENTORY STORE ENDING	2,868.44	2,868.00		0.00	2,868.00
30-135-1561-00	BUILDING IMPROVEMENTS	308,362.49	362,536.00		0.00	362,536.00
30-135-1641-00	COMPUTER EQUIPMENT	44,730.10	47,137.00		0.00	47,137.00
30-135-1670-00	EQUIPMENT	709,446.08	770,074.00		0.00	770,074.00
30-135-1688-00	SOFTWARE	5,302.65	5,303.00		0.00	5,303.00
30-136-1561-00	ACCUM DEPR BUILDING IMROVEMEN	(37,087.50)	(37,087.00)		0.00	(37,087.00)
30-136-1641-00	ACCUM DEPR COMPUTER EQUIPMENT	(15,328.50)	(15,328.00)		0.00	(15,328.00)
30-136-1670-00	ACCUM DEPR EQUIPMENT	(191,247.50)	(227,247.00)		0.00	(227,247.00)
30-136-1688-00	ACCUM DEPREC SOFTWARE	(4,779.50)	(4,779.00)		0.00	(4,779.00)
30-146-1820-00	LEASE ACQUISITION COSTS	77,797.00	77,797.00		0.00	77,797.00
30-146-1828-00	LOAN ACQUISITION COSTS	32,005.31	32,005.00		0.00	32,005.00
30-147-1820-00	ACCUM AMORT LEASE ACQ COSTS	(27,405.36)	(27,405.00)		0.00	(27,405.00)
30-147-1828-00	ACCUM AMORT LOAN ACQ COSTS	(32,005.31)	(32,005.00)		0.00	(32,005.00)
30-150-1250-00	PATIENT FUNDS EXCHANGE	(86.64)	(87.00)		0.00	(87.00)
30-150-1821-00	GRIFFIN AMERICAN RR ESCROW	243,275.54	277,788.00		0.00	277,788.00
30-200-2010-00	A/P ACCOUNTS PAYABLE	(2,275,773.96)	(2,741,675.00)		0.00	(2,741,675.00)
30-200-2012-00	DUE TO/FROM MEDICAID	70,000.00	0.00		0.00	0.00
30-200-2013-00	A/P SALARY REIMBURSEMENT	(1.00)	(1.00)		0.00	(1.00)
30-200-2016-00	DUE TO/FROM MEDICARE	(467,853.79)	(1,836.00)		0.00	(1,836.00)
30-200-2401-00	A/P MGMT FEE PAYABLE	12,482.49	2,747.00		0.00	2,747.00
30-205-2030-00	ACCRUED EXPENSES	(35,542.35)	(202,464.00)		0.00	(202,464.00)
30-205-2033-00	ACCRUED AUDIT FEES	(20,586.50)	(1,772.00)		0.00	(1,772.00)
30-205-2035-00	ACCRUED PAYROLL	(135,027.35)	(151,079.00)		0.00	(151,079.00)
30-205-2036-00	ACCRUED VACATION PAY	(236,621.86)	(249,661.00)		0.00	(249,661.00)
30-210-2075-00	USER FEE PAYABLE	(417,712.39)	(512,567.00)		0.00	(512,567.00)
30-210-2077-00	MEAL TAX PAYABLE	(1.01)	(1.00)		0.00	(1.00)
30-210-2078-00	SALES/USE TAX PAYABLE	52.94	53.00		0.00	53.00
30-215-2104-00	NOTES S-T INSURANCE FINANCING	(46,301.56)	0.00		0.00	0.00
30-215-2131-00	NOTES S-T M&T COMM LENDING	(740,000.00)	(740,000.00)		0.00	(740,000.00)
30-220-2214-00	PAYROLL ACCRUED PAYROLL TAXES	(55,084.52)	(40,807.00)		0.00	(40,807.00)
30-220-2216-00	PAYROLL MUTA	(10,832.16)	(10,832.00)		0.00	(10,832.00)
30-220-2219-00	PAYROLL FEDERAL TAX DEPOSITS	(29,632.47)	(294,967.00)		0.00	(294,967.00)
30-225-2221-00	PAYROLL FSA DEP CARE	(98.86)	(99.00)		0.00	(99.00)
30-225-2223-00	PAYROLL FSA MEDICAL	(4,473.30)	(4,623.00)		0.00	(4,623.00)
30-225-2225-00	PAYROLL 401K WITHHOLDING	(4,087.56)	0.00		0.00	0.00
30-225-2227-00	PAYROLL WITHHOLDING OTHER	(5,651.71)	(7,520.00)		0.00	(7,520.00)
30-225-2228-00	OTH PR LB WITHHOLDING OTHER WG	(1,340.34)	20,100.00		0.00	20,100.00
30-225-2230-00	PAYROLL COL LIFE INSURANCE	(1,542.28)	1,269.00		0.00	1,269.00
30-225-2231-00	PAYROLL 401K LOANS	0.00	(20,100.00)		0.00	(20,100.00)
30-225-2234-00	MA EE FAMILY MEDICAL LEAVE(M1)	0.00	(4,299.00)		0.00	(4,299.00)
30-225-2235-00	MA EE PERS FAMILY LEAVE (M2)	0.00	(2,303.00)		0.00	(2,303.00)
30-230-2251-01	CLA - True Deferred Revenue SNF	(46,677.47)	(43,379.00)		0.00	(43,379.00)
30-230-2252-00	DEFERRED RENT	(1,419,740.86)	(1,419,741.00)		0.00	(1,419,741.00)
30-230-2253-00	SUSPENSE DOLLARS POLLING	958.46	958.00		0.00	958.00
30-240-2315-10	DUE TO/FROM BANE CONCORD	692,986.47	(711,365.00)		0.00	(711,365.00)
30-240-2317-00	DUE TO/FROM LEDGEWOOD	0.00	(420,451.00)		0.00	(420,451.00)
30-240-2317-10	DUE TO/FROM SEACOAST	0.00	39,303.00		0.00	39,303.00
30-240-2400-00	John Scott ZBA Inter-Co	(14,515.77)	(14,516.00)		0.00	(14,516.00)

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		12/31/2021	12/31/2022			12/31/2022
30-240-2400-10	Due to/from John Scott	0.00	14,582.00		0.00	14,582.00
30-240-2405-00	Colonial ZBA Inter-Co	(185,483.26)	(185,483.00)		0.00	(185,483.00)
30-240-2415-00	Bay Path ZBA Inter-Co	(7,379.72)	(7,380.00)		0.00	(7,380.00)
30-240-2423-00	Harbor House ZBA Inter-Co	(7,379.72)	(7,380.00)		0.00	(7,380.00)
30-240-2423-10	Due to/from Harbor House	0.00	1,480.00		0.00	1,480.00
30-240-2437-00	DUE PARK PLACE	0.00	(4,170.00)		0.00	(4,170.00)
30-240-2459-00	Brighton House ZBA-Interco	(7,379.72)	(7,380.00)		0.00	(7,380.00)
30-240-2459-10	Due to from Brighton House	0.00	3,437.00		0.00	3,437.00
30-260-2770-00	RETAINED EARNINGS	2,575,255.35	2,734,178.00		0.00	2,734,178.00
50-105-1060-00	ACCOUNTS RECEIVABLE	96,915.30	64,115.00		0.00	64,115.00
50-105-1061-00	A/R EXCHANGE	(15,019.37)	(19,019.00)		0.00	(19,019.00)
50-105-1062-00	Deposits	(114,130.00)	(88,490.00)		0.00	(88,490.00)
50-230-2251-01	CLA - True Deferred Revenue AL	(47,723.92)	(43,794.00)		0.00	(43,794.00)
Subtotal [1] Balance Sheet		(48,903.83)	(1,814,947.00)		0.00	(1,814,947.00)
Subgroup : [2] Income Statement						
20-400-4007-00	ADH S&W CLERICAL	0.00	0.00		0.00	0.00
				MCD JE -	(0.00)	
20-400-4151-00	ADH EDP BOOKKEEPING	0.00	0.00		0.00	0.00
				MCD JE -	(0.00)	
20-400-4250-00	OFFICE SUPP&EXP	0.00	0.00		0.00	0.00
				MCD JE -	(0.00)	
20-400-4253-00	adh property taxes	0.00	0.00		0.00	0.00
				MCD JE -	(0.00)	
20-400-4261-00	ADH - TELEPHONE	0.00	0.00		0.00	0.00
				MCD JE -	(0.00)	
20-400-4295-00	ADH - ADVERTISING	0.00	0.00		0.00	0.00
				MCD JE -	(0.00)	
20-400-4325-00	ADH-ACCOUNTING	0.00	0.00		0.00	0.00
				MCD JE -	(0.00)	
20-400-4334-00	ADH PENSION	0.00	0.00		0.00	0.00
				MCD JE -	(0.00)	
20-400-4337-00	ADH EE OTHER	0.00	0.00		0.00	0.00
				MCD JE -	(0.00)	
20-400-4400-00	ADH P/R TAXES	0.00	0.00		0.00	0.00
				MCD JE -	(0.00)	
20-400-4415-00	HEALTH INSURANCE	0.00	0.00		0.00	0.00
				MCD JE -	(0.00)	
20-400-4425-00	WORKR COMP INSURURANCE	0.00	0.00		0.00	0.00
				MCD JE -	(0.00)	
20-400-4452-00	ADH LIAB INS	0.00	0.00		0.00	0.00
				MCD JE -	(0.00)	
20-450-4510-00	ADH RE TAXES	0.00	0.00		0.00	0.00
				MCD JE -	(0.00)	
20-450-4520-00	ADH BLDG RENT	0.00	0.00		0.00	0.00
				MCD JE -	(0.00)	
20-510-4021-00	ADH PLANT S&W	0.00	0.00		0.00	0.00
				MCD JE -	(0.00)	
20-510-4251-00	ADH PLANT S&E	0.00	0.00		0.00	0.00
				MCD JE -	(0.00)	
20-510-5121-00	ADH ELECT	0.00	0.00		0.00	0.00
				MCD JE -	(0.00)	
20-510-5123-00	ADH WATER	0.00	0.00		0.00	0.00
				MCD JE -	(0.00)	
20-510-5127-00	ADH GAS	0.00	0.00		0.00	0.00
				MCD JE -	(0.00)	
20-520-4031-00	ADH DIETICIAN S&W	0.00	0.00		0.00	0.00
				MCD JE -	(0.00)	
20-520-4032-00	ADH DIETARY S&W	0.00	0.00		0.00	0.00
				MCD JE -	(0.00)	
20-520-4251-00	SUPPLIES & EXPENSE	0.00	0.00		0.00	0.00
				MCD JE -	(0.00)	
20-520-5220-00	FOOD	0.00	0.00		0.00	0.00
				MCD JE -	(0.00)	
20-540-4045-00	ADH HSKG S&W	0.00	0.00		0.00	0.00
				MCD JE -	(0.00)	
20-540-4251-00	ADH HSKG S&E	0.00	0.00		0.00	0.00
				MCD JE -	(0.00)	
30-310-3000-00	PRIVATE ROOM & BOARD	(2,052,420.00)	(1,569,402.00)		0.00	(1,569,402.00)
30-310-3090-00	PRIVATE PY INCOME	(153,975.00)	(67,130.00)		0.00	(67,130.00)
30-310-3200-00	PRIVATE PHARMACY	(1,990.28)	(313.00)		0.00	(313.00)
30-310-3230-00	PRIVATE LABS	0.00	(155.00)		0.00	(155.00)
30-310-3301-00	PRIVATE PT EVAL	195.04	(457.00)		0.00	(457.00)
30-310-3311-00	PRIVATE OT EVAL	0.00	(460.00)		0.00	(460.00)
30-310-3320-00	PRIVATE SPEECH	0.00	(967.00)		0.00	(967.00)

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		12/31/2021	12/31/2022			12/31/2022
30-310-3321-00	PRIVATE ST EVAL	0.00	(194.00)		0.00	(194.00)
30-311-3000-00	MEDICAID PENDING ROOM & BOARD	(189,448.00)	(122,212.00)		0.00	(122,212.00)
30-311-3090-00	MEDICAID PENDING PRIOR YEAR	282,958.53	209,866.00		0.00	209,866.00
30-315-3000-00	MEDICARE ROOM & BOARD	(2,843,796.16)	(2,933,232.00)		0.00	(2,933,232.00)
30-315-3028-00	MEDICARE HSS STIMULUS	(582,839.07)	0.00		0.00	0.00
30-315-3090-00	MEDICARE PY INCOME	203.88	1,030.00		0.00	1,030.00
30-315-3200-00	MEDICARE PHARMACY	(102,788.25)	(101,026.00)		0.00	(101,026.00)
30-315-3210-00	MEDICARE IV THERAPY	(15,039.94)	(4,276.00)		0.00	(4,276.00)
30-315-3220-00	MEDICARE MED EQUIP	(715.00)	0.00		0.00	0.00
30-315-3230-00	MEDICARE LABS	(29,189.37)	(28,540.00)		0.00	(28,540.00)
30-315-3250-00	MEDICARE X-RAY	(8,792.80)	(6,258.00)		0.00	(6,258.00)
30-315-3290-00	MEDICARE MEDICAL SUPPLIES	(485.23)	0.00		0.00	0.00
30-315-3300-00	MEDICARE PT	(589,386.72)	(578,413.00)		0.00	(578,413.00)
30-315-3301-00	MEDICARE PT EVAL	(46,345.06)	(40,409.00)		0.00	(40,409.00)
30-315-3310-00	MEDICARE OT	(651,710.44)	(597,939.00)		0.00	(597,939.00)
30-315-3311-00	MEDICARE OT EVAL	(45,266.72)	(40,933.00)		0.00	(40,933.00)
30-315-3320-00	MEDICARE SPEECH	(105,827.24)	(63,906.00)		0.00	(63,906.00)
30-315-3321-00	MEDICARE ST EVAL	(15,188.98)	(10,530.00)		0.00	(10,530.00)
30-315-3342-00	MEDICARE CONT ADJ OTHER	1,612,231.06	1,473,481.00		0.00	1,473,481.00
30-315-3382-00	MEDICARE OTHER IMAGING	(1,584.36)	(1,439.00)		0.00	(1,439.00)
30-315-3388-00	MEDICARE EKG/ECG	(402.00)	(203.00)		0.00	(203.00)
30-315-4900-00	MEDICARE SEQ CONT ADJ	(171.02)	34,542.00		0.00	34,542.00
30-320-3291-00	MED B FLU VACCINE INCOME	0.00	(5,408.00)		0.00	(5,408.00)
30-320-3300-00	MED B PT	(225,230.58)	(253,607.00)		0.00	(253,607.00)
30-320-3301-00	MED B PT EVALUATION	(23,611.06)	(25,113.00)		0.00	(25,113.00)
30-320-3310-00	MED B OT	(142,527.36)	(108,877.00)		0.00	(108,877.00)
30-320-3311-00	MED B OCCUPATIONAL THERAPY	(26,807.12)	(17,477.00)		0.00	(17,477.00)
30-320-3320-00	MED B SPEECH	(73,014.80)	(104,094.00)		0.00	(104,094.00)
30-320-3321-00	MED B ST EVAL	(9,650.10)	(9,532.00)		0.00	(9,532.00)
30-320-3342-00	MED B CONT ADJ OTHER	288,783.06	306,805.00		0.00	306,805.00
30-320-4900-00	MED B SEQUESTRATION	0.00	2,245.00		0.00	2,245.00
30-325-3000-00	MASS MEDICAID ROOM&BOARD	(5,326,254.50)	(7,911,995.00)		115,175.00	(7,796,820.00)
				MCD JE - !	115,175.00	
30-325-3010-00	MEDICAID COVID TRANS ADD-ON	(4,030.00)	(51,200.00)		0.00	(51,200.00)
30-325-3028-00	COMM OF MASS STIMULUS	(531,494.00)	0.00		0.00	0.00
30-325-3090-00	MEDICAID PY INCOME	(201,146.96)	(181,709.00)		0.00	(181,709.00)
30-325-3200-00	MEDICAID PHARMACY	(18,735.04)	(10,543.00)		0.00	(10,543.00)
30-325-3210-00	MEDICAID IV THERAPY	(122.08)	(280.00)		0.00	(280.00)
30-325-3230-00	MEDICAID LABS	0.00	(800.00)		0.00	(800.00)
30-325-3300-00	MEDICAID PT	(336.62)	(30,943.00)		0.00	(30,943.00)
30-325-3301-00	MEDICAID PT EVAL	(227.34)	(2,511.00)		0.00	(2,511.00)
30-325-3310-00	MEDICAID OT	(331.48)	(26,591.00)		0.00	(26,591.00)
30-325-3311-00	MEDICAID OT EVAL	(219.78)	(2,989.00)		0.00	(2,989.00)
30-325-3320-00	MEDICAID SPEECH	0.00	(12,421.00)		0.00	(12,421.00)
30-325-3321-00	MEDICAID ST EVAL	0.00	(2,580.00)		0.00	(2,580.00)
30-325-3342-00	MEDICAID CONT ADJ OTHER	19,972.34	83,653.00		0.00	83,653.00
30-326-3000-00	MEDICAID MGD CARE ROOM & BOARD	(388,336.63)	(536,052.00)		(115,175.00)	(651,227.00)
				MCD JE - !	(115,175.00)	
30-326-3090-00	MEDICAID MGD CARE PY	(23,638.29)	(2,885.00)		0.00	(2,885.00)
30-326-3200-00	MEDICAID MGD CARE PHARMACY	(809.60)	(3,683.00)		0.00	(3,683.00)
30-326-3230-00	MEDICAID MGD CARE LABS	0.00	(222.00)		0.00	(222.00)
30-326-3300-00	MEDICAID MGD CARE PT	0.00	(3,177.00)		0.00	(3,177.00)
30-326-3301-00	MEDICAID MGD CARE PT EVAL	0.00	(913.00)		0.00	(913.00)
30-326-3311-00	MEDICAID MGD CARE OT EVAL	0.00	(920.00)		0.00	(920.00)
30-326-3320-00	MEDICAID MGD CARE SPEECH	0.00	(580.00)		0.00	(580.00)
30-326-3321-00	MEDICAID MGD CARE SPEECH EVAL	0.00	(194.00)		0.00	(194.00)
30-326-3342-00	MEDICAID MGD CARE CONT ADJ	809.60	4,906.00		0.00	4,906.00
30-330-3000-00	INSURANCE ROOM & BOARD	(351,716.98)	(350,401.00)		0.00	(350,401.00)
30-330-3090-00	INSURANCE PY INCOME	8,239.13	(419.00)		0.00	(419.00)
30-330-3200-00	INSURANCE PHARMACY	(21,330.49)	(30,702.00)		0.00	(30,702.00)
30-330-3210-00	INSURANCE IV THERAPY	(437.92)	(1,455.00)		0.00	(1,455.00)
30-330-3230-00	INSURANCE LABS	(5,563.08)	(3,737.00)		0.00	(3,737.00)
30-330-3250-00	INSURANCE X-RAY	(1,415.89)	(823.00)		0.00	(823.00)
30-330-3270-00	INSURANCE AIR FLUIDIZED RENTAL	(1,227.19)	0.00		0.00	0.00
30-330-3290-00	INSURANCE MEDICAL SUPPLIES	(2,314.95)	0.00		0.00	0.00
30-330-3300-00	INSURANCE PT	(144,794.36)	(193,003.00)		0.00	(193,003.00)
30-330-3301-00	INSURANCE PT EVAL	(18,680.22)	(20,320.00)		0.00	(20,320.00)
30-330-3310-00	INSURANCE OT	(147,856.65)	(139,560.00)		0.00	(139,560.00)
30-330-3311-00	INSURANCE OT EVAL	(18,097.32)	(17,707.00)		0.00	(17,707.00)
30-330-3320-00	INSURANCE SPEECH	(53,828.82)	(48,098.00)		0.00	(48,098.00)
30-330-3321-00	INSURANCE ST EVAL	(8,876.58)	(5,951.00)		0.00	(5,951.00)
30-330-3342-00	INSURANCE CONT ADJ	378,737.04	379,580.00		0.00	379,580.00
30-330-3382-00	INSURANCE OTHER IMAGING	(542.57)	(324.00)		0.00	(324.00)
30-335-3000-00	BC/BS ROOM & BOARD	(345,085.00)	(356,613.00)		0.00	(356,613.00)
30-335-3090-00	BC/BS PY INCOME	(6,440.00)	1,380.00		0.00	1,380.00

Client: **A285185 - Bane Hancock Park LLC**
Engagement: **MDMC 2022 - Bane Hancock Park LLC**
Period Ending: **12/31/2022**
Trial Balance: **T01 - Master TB**
Workpaper: **T.01 - SNF TB Report**

Account	Description	PP-1 MCAID	UNADJ	JE Ref #	MCD JE	MCAID
		12/31/2021	12/31/2022			12/31/2022
30-335-3200-00	BC/BS PHARMACY	(22,837.75)	(28,713.00)		0.00	(28,713.00)
30-335-3210-00	BC/BS IV THERAPY	(621.53)	(246.00)		0.00	(246.00)
30-335-3230-00	BC/BS LABS	(199.43)	(507.00)		0.00	(507.00)
30-335-3250-00	BC/BS X-RAY	(130.09)	0.00		0.00	0.00
30-335-3300-00	BC/BS PT	(119,280.38)	(143,425.00)		0.00	(143,425.00)
30-335-3301-00	BC/BS PT EVAL	(12,920.04)	(11,187.00)		0.00	(11,187.00)
30-335-3310-00	BC/BS OT	(126,296.76)	(123,224.00)		0.00	(123,224.00)
30-335-3311-00	BC/BS OT EVAL	(12,450.16)	(9,888.00)		0.00	(9,888.00)
30-335-3320-00	BC/BS SPEECH	(15,758.66)	(14,905.00)		0.00	(14,905.00)
30-335-3321-00	BC/BS ST EVAL	(1,613.88)	(2,844.00)		0.00	(2,844.00)
30-335-3342-00	BC/BS CONT ADJ	305,094.68	323,050.00		0.00	323,050.00
30-340-3000-00	HARVARD ROOM & BOARD	(45,936.00)	(28,710.00)		0.00	(28,710.00)
30-340-3200-00	HARVARD PHARMACY	(1,996.15)	(930.00)		0.00	(930.00)
30-340-3230-00	HARVARD LABS	(301.37)	(189.00)		0.00	(189.00)
30-340-3250-00	HARVARD X-RAY	(67.00)	0.00		0.00	0.00
30-340-3300-00	HARVARD PT	(10,917.62)	(9,323.00)		0.00	(9,323.00)
30-340-3301-00	HARVARD PT EVAL	(1,364.04)	(1,141.00)		0.00	(1,141.00)
30-340-3310-00	HARVARD OT	(11,046.84)	(10,456.00)		0.00	(10,456.00)
30-340-3311-00	HARVARD OT EVAL	(1,745.54)	(1,150.00)		0.00	(1,150.00)
30-340-3320-00	HARVARD SPEECH	(577.62)	(580.00)		0.00	(580.00)
30-340-3321-00	HARVARD ST EVAL	(192.98)	(707.00)		0.00	(707.00)
30-340-3342-00	HARVARD CONT ADJ	28,139.16	24,477.00		0.00	24,477.00
30-345-3000-00	TUFTS ROOM & BOARD	(635,918.00)	(390,345.00)		0.00	(390,345.00)
30-345-3090-00	TUFTS PY INCOME	2,405.00	(6,421.00)		0.00	(6,421.00)
30-345-3200-00	TUFTS PHARMACY	(22,001.10)	(15,873.00)		0.00	(15,873.00)
30-345-3210-00	TUFTS IV THERAPY	(2,526.59)	(6,573.00)		0.00	(6,573.00)
30-345-3230-00	TUFTS LABS	(9,040.68)	(5,474.00)		0.00	(5,474.00)
30-345-3250-00	TUFTS X-RAY	(2,610.29)	(1,432.00)		0.00	(1,432.00)
30-345-3290-00	TUFTS MEDICAL SUPPLIES	(163.99)	(754.00)		0.00	(754.00)
30-345-3300-00	TUFTS PT	(158,496.56)	(89,785.00)		0.00	(89,785.00)
30-345-3301-00	TUFTS PT EVAL	(14,582.06)	(7,305.00)		0.00	(7,305.00)
30-345-3310-00	TUFTS OT	(171,896.52)	(96,678.00)		0.00	(96,678.00)
30-345-3311-00	TUFTS OT EVAL	(14,065.92)	(7,129.00)		0.00	(7,129.00)
30-345-3320-00	TUFTS SPEECH	(28,433.08)	(14,636.00)		0.00	(14,636.00)
30-345-3321-00	TUFTS ST EVAL	(4,245.56)	(1,360.00)		0.00	(1,360.00)
30-345-3342-00	TUFTS CONT ADJ	429,037.44	247,627.00		0.00	247,627.00
30-345-3382-00	TUFTS OTHER IMAGING	(885.09)	(629.00)		0.00	(629.00)
30-345-3390-00	TUFTS ROUTINE/COMPLEX	(90.00)	0.00		0.00	0.00
30-380-3880-00	INTEREST INCOME	(164.04)	(264.00)		0.00	(264.00)
30-385-3090-00	OTHER PRIOR YEAR INCOME	0.00	8,114.00		0.00	8,114.00
30-385-3525-00	INCENTIVE INCOME	(63,457.00)	0.00		0.00	0.00
30-385-3790-00	OTHER MISCELLANEOUS INCOME	(1,301.00)	(768,712.00)		0.00	(768,712.00)
30-385-3791-00	Refundable Advance Revenue	(1,807,960.00)	0.00		0.00	0.00
30-385-3880-00	OTHER INTEREST INCOME	0.00	(70.00)		0.00	(70.00)
30-400-4001-00	S&W ADMINISTRATION	110,086.16	148,630.00		0.00	148,630.00
30-400-4001-99	S&W ADMINISTRATION ALLOCATION	(13,568.00)	(16,250.00)		0.00	(16,250.00)
30-400-4006-00	S&W RECEPTION	74,213.58	79,892.00		0.00	79,892.00
30-400-4007-00	S&W OFFICE	128,045.54	102,848.00		0.00	102,848.00
				MCD JE - :	(0.00)	
30-400-4007-99	S&W OFFICE ALLOCATION	(32,770.00)	(22,803.00)		0.00	(22,803.00)
30-400-4008-98	S&W CLERICAL BILL-OUT	212,608.00	0.00		0.00	0.00
30-400-4008-99	S&W CLERICAL ALLOCATION	(46,917.00)	0.00		0.00	0.00
30-400-4010-98	S&W CLERICAL HO BILL-OUT	154,901.40	154,901.00		0.00	154,901.00
30-400-4151-00	PAYROLL/BKKP SERVICE	64,360.92	58,152.00		0.00	58,152.00
				MCD JE - :	(0.00)	
30-400-4160-00	MANAGEMENT FEE EXPENSE	609,834.12	614,263.00		0.00	614,263.00
30-400-4164-00	PROF SERVICE ED-ADMINISTRATOR	13,680.00	13,680.00		0.00	13,680.00
30-400-4165-00	PROFESSIONAL SERVICES	51,634.82	24,426.00		0.00	24,426.00
30-400-4170-00	PURCHASED SERVICE FIXED	15,584.67	25,852.00		0.00	25,852.00
30-400-4211-00	HEP B/TB/FLU VACCINE	4,154.80	2,250.00		0.00	2,250.00
30-400-4220-00	COMPUTER EXPENSE	68,652.68	67,790.00		0.00	67,790.00
30-400-4220-98	COMPUTER EXPENSE BILL-OUT	5,164.56	4,734.00		0.00	4,734.00
30-400-4220-99	COMPUTER EXPENSE ALLOCATION	(15,141.00)	(14,911.00)		0.00	(14,911.00)
30-400-4225-00	FIXED SOFTWARE EXPENSE	90,814.06	77,199.00		0.00	77,199.00
30-400-4240-00	PRINTING EXPENSE	5,394.09	0.00		0.00	0.00
30-400-4245-00	POSTAGE EXPENSE	3,225.70	2,514.00		0.00	2,514.00
30-400-4248-00	BANK CHARGES/FEEES	35.00	470.00		0.00	470.00
30-400-4250-00	OFFICE SUPPLIES & EXPENSE	13,176.49	18,743.00		0.00	18,743.00
				MCD JE - :	(0.00)	
30-400-4250-99	OFFICE SUPP & EXP ALLOCATION	(2,904.00)	(4,125.00)		0.00	(4,125.00)
30-400-4252-00	EQUIPMENT LEASE/RENT	24,321.52	33,243.00		0.00	33,243.00
30-400-4252-99	EQUIPMENT LEASE/RENT ALLOC	(5,368.00)	(7,312.00)		0.00	(7,312.00)
30-400-4253-00	PERSONAL PROPERTY TAXES	11,334.46	11,722.00		0.00	11,722.00
				MCD JE - :	(0.00)	
30-400-4253-99	PROPERTY TAXES ALLOCATION	(2,501.00)	(2,577.00)		0.00	(2,577.00)

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Workpaper: **T.01 - SNF TB Report**

Account	Description	PP-1 MCAID	UNADJ	JE Ref #	MCD JE	MCAID
		12/31/2021	12/31/2022			12/31/2022
30-400-4256-00	EMPLOYEES EDUCATION	2,315.00	2,318.00		0.00	2,318.00
30-400-4257-00	LATE CHARGES	14,680.09	19,356.00		0.00	19,356.00
30-400-4258-00	FINES & PENALTY	69,277.00	10.00		0.00	10.00
30-400-4259-00	MISCELLANEOUS EXPENSE	19,817.25	20,060.00		0.00	20,060.00
30-400-4261-00	TELEPHONE	33,973.67	35,721.00		0.00	35,721.00
				MCD JE - 1	(0.00)	
30-400-4261-99	TELEPHONE ALLOCATION	(7,578.00)	(8,284.00)		0.00	(8,284.00)
30-400-4263-00	TELEPHONE WIRELESS	2,461.88	2,621.00		0.00	2,621.00
30-400-4265-00	USER FEE	826,811.50	845,654.00		0.00	845,654.00
30-400-4290-00	RECRUITMENT FEES	180.57	21,750.00		0.00	21,750.00
30-400-4295-00	ADVERTISING - HELP WANTED	65,849.41	91,372.00		0.00	91,372.00
				MCD JE - 1	(0.00)	
30-400-4298-00	ADV/MARKETING PROMOTIONAL	9,602.13	7,469.00		0.00	7,469.00
30-400-4301-00	LICENSE DUES PT	14,385.24	20,188.00		0.00	20,188.00
30-400-4302-00	LICENSE DUES NPT	135.00	40.00		0.00	40.00
30-400-4320-00	CORI CHECKS/BACKGROUND	3,911.95	4,045.00		0.00	4,045.00
30-400-4325-00	ACCOUNTING	28,800.00	21,607.00		0.00	21,607.00
				MCD JE - 1	(0.00)	
30-400-4330-00	LEGAL	9,516.70	38,521.00		0.00	38,521.00
30-400-4331-00	APPEAL FEES	0.00	284.00		0.00	284.00
30-400-4336-00	401K EXPENSE	11,761.72	9,412.00		0.00	9,412.00
				MCD JE - 1	(0.00)	
30-400-4337-00	EMPLOYEE BENEFIT	7,588.34	5,579.00		0.00	5,579.00
				MCD JE - 1	(0.00)	
30-400-4400-00	PAYROLL TAXES	618,130.86	575,475.00		0.00	575,475.00
				MCD JE - 1	(0.00)	
30-400-4400-99	PAYROLL TAXES ALLOCATION	(35,474.00)	(28,835.00)		0.00	(28,835.00)
30-400-4406-00	MA EMPLOYER MEDICAL LEAVE	43,721.16	45,380.00		0.00	45,380.00
30-400-4415-00	HEALTH INSURANCE	237,239.64	203,395.00		0.00	203,395.00
				MCD JE - 1	(0.00)	
30-400-4415-99	HEALTH INSURANCE ALLOCATION	(11,457.00)	(12,042.00)		0.00	(12,042.00)
30-400-4417-00	DENTAL INSURANCE	(4,796.01)	(1,444.00)		0.00	(1,444.00)
30-400-4418-00	VISION INSURANCE	(159.32)	81.00		0.00	81.00
30-400-4425-00	WORKERS COMP INSURANCE	118,040.50	141,580.00		0.00	141,580.00
				MCD JE - 1	(0.00)	
30-400-4425-99	WORKERS COMP INSURANCE ALLOC	(5,765.00)	(6,059.00)		0.00	(6,059.00)
30-400-4452-00	INSURANCE LIABILITY & MALPRAC	99,599.38	139,897.00		0.00	139,897.00
				MCD JE - 1	(0.00)	
30-400-4452-99	INSURANCE LIAB & MAL ALLOC	(21,793.00)	(30,773.00)		0.00	(30,773.00)
30-400-4457-00	INTEREST WORKING CAPITAL	55,587.71	60,499.00		0.00	60,499.00
30-400-4457-99	INTEREST WRKG CAPITAL ALLOC	(13,349.00)	(13,300.00)		0.00	(13,300.00)
30-400-4495-00	PRIOR YEAR EXPENSE	0.00	4,934.00		0.00	4,934.00
30-400-4499-00	BAD DEBT EXPENSE	112,109.55	148,486.00		0.00	148,486.00
30-400-4500-00	MEDICAID SECONDARY BD EXP	420.88	1,097.00		0.00	1,097.00
30-400-4519-00	INTEREST OTHER	715.11	48,000.00		0.00	48,000.00
30-400-4548-00	AMORT SOFTWARE EXPENSE	1,407.00	0.00		0.00	0.00
30-450-4510-00	REAL ESTATE TAXES	332,693.24	329,804.00		0.00	329,804.00
				MCD JE - 1	(0.00)	
30-450-4510-99	REAL ESTATE TAXES ALLOCATION	(123,162.00)	(121,985.00)		0.00	(121,985.00)
30-450-4535-00	RENT / MORTGAGE	2,320,396.79	2,058,645.00		0.00	2,058,645.00
				MCD JE - 1	(0.00)	
30-450-4535-99	RENT PROPERTY ALLOCATION	(739,914.00)	(762,114.00)		0.00	(762,114.00)
30-450-4545-00	AMORT LEASE COSTS	5,304.34	0.00		0.00	0.00
30-450-4560-00	DEPRECIATION BUILDING IMPROV	16,237.00	0.00		0.00	0.00
30-450-4570-00	DEPRECIATION EQUIPMENT	66,481.00	36,000.00		0.00	36,000.00
30-450-4575-00	DEPRECIATION EQUIPMENT & COMP	4,299.00	0.00		0.00	0.00
30-450-4590-00	INSURANCE BUILDING & EQUIPMENT	35,202.34	37,513.00		0.00	37,513.00
30-450-4590-99	INSUR BLDG&EQUIP ALLOCATION	(12,459.00)	(13,884.00)		0.00	(13,884.00)
30-510-4021-00	S&W MAINTENANCE	70,939.57	58,605.00		0.00	58,605.00
				MCD JE - 1	(0.00)	
30-510-4021-99	S&W MAINTENANCE ALLOCATION	(57,136.00)	(33,223.00)		0.00	(33,223.00)
30-510-4042-00	S&W MAINTENANCE -SUPERVISOR	73,348.76	78,295.00		0.00	78,295.00
30-510-4167-00	PURCHASED SERVICE	73,432.49	86,671.00		0.00	86,671.00
				MCD JE - 1	(0.00)	
30-510-4167-99	PURCHASED SERVICE ALLOCATION	(29,366.00)	(20,563.00)		0.00	(20,563.00)
30-510-4170-00	PURCHASED SERVICE - FIXED	130,401.11	102,626.00		0.00	102,626.00
30-510-4170-99	PURCHASED SERVICE FIXED ALLOC	(52,149.00)	(24,537.00)		0.00	(24,537.00)
30-510-4251-00	SUPPLIES & EXPENSE	79,325.40	71,403.00		0.00	71,403.00
				MCD JE - 1	(0.00)	
30-510-4251-99	SUPPLIES & EXPENSE ALLOCATION	(31,723.00)	(16,803.00)		0.00	(16,803.00)
30-510-4310-00	EMPLOYEE UNIFORMS	292.29	0.00		0.00	0.00
30-510-5121-00	ELECTRICITY	236,332.26	260,797.00		0.00	260,797.00
				MCD JE - 1	(0.00)	
30-510-5121-99	ELECTRICITY ALLOCATION	(94,508.00)	(60,420.00)		0.00	(60,420.00)
30-510-5123-00	WATER & SEWERAGE	225,490.70	222,105.00		0.00	222,105.00

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Account	Description	PP-1 MCAID 12/31/2021	UNADJ 12/31/2022	JE Ref #	MCD JE	MCAID 12/31/2022
30-510-5123-99	WATER & SEWERAGE ALLOCATION	(49,753.00)	(48,857.00)	MCD JE - 4	(0.00)	(48,857.00)
30-510-5125-00	FUEL	340.47	447.00		0.00	447.00
30-510-5127-00	GAS	103,236.46	94,289.00	MCD JE - 4	(0.00)	94,289.00
30-510-5127-99	GAS ALLOCATION	(41,284.00)	(23,886.00)	MCD JE - 4	(0.00)	(23,886.00)
30-520-4031-00	S&W DIETICIAN	86,684.65	75,068.00		0.00	75,068.00
30-520-4031-98	S&W DIETICIAN BILLOUT	4,128.00	4,128.00	MCD JE -	(0.00)	4,128.00
30-520-4031-99	S&W DIETICIAN ALLOC	(17,837.00)	(14,037.00)		0.00	(14,037.00)
30-520-4032-00	S&W DIETARY	333,113.23	366,250.00		0.00	366,250.00
30-520-4032-10	S&W DIETARY COV	(91.12)	0.00	MCD JE - 1	(0.00)	0.00
30-520-4032-99	S&W DIETARY ALLOCATION	(71,369.00)	(74,512.00)		0.00	(74,512.00)
30-520-4034-00	S&W COOKS	189,773.56	254,052.00		0.00	254,052.00
30-520-4034-99	S&W COOKS ALLOC	(36,748.00)	(54,288.00)		0.00	(54,288.00)
30-520-4042-00	S&W DIETARY SUPERVISOR	72,563.37	60,317.00		0.00	60,317.00
30-520-4167-00	PURCHASED SERVICE	0.00	2,645.00		0.00	2,645.00
30-520-4170-00	PURCHASED SERVICE - FIXED	4,000.83	2,116.00		0.00	2,116.00
30-520-4251-00	SUPPLIES & EXPENSE	45,432.13	55,640.00		0.00	55,640.00
30-520-4251-99	SUPPLIES & EXPENSE ALLOCATION	(9,469.00)	(11,319.00)	MCD JE - 1	(0.00)	(11,319.00)
30-520-5220-00	FOOD	359,579.73	483,199.00		0.00	483,199.00
30-520-5220-99	FOOD ALLOCATION	(74,945.00)	(99,124.00)	MCD JE - 1	(0.00)	(99,124.00)
30-520-5223-00	DIETARY SUPPLEMENTS	34,015.82	37,544.00		0.00	37,544.00
30-530-4040-00	S&W LAUNDRY	117,186.94	123,829.00		0.00	123,829.00
30-530-4251-00	SUPPLIES & EXPENSE	17,941.71	12,385.00		0.00	12,385.00
30-530-5340-00	LINEN & BEDDING	16,295.89	15,485.00		0.00	15,485.00
30-540-4042-00	S&W HOUSEKEEPING SUPERVISOR	70,028.51	77,536.00		0.00	77,536.00
30-540-4045-00	S&W HOUSEKEEPING	332,808.84	361,262.00		0.00	361,262.00
30-540-4045-10	S&W HOUSEKEEPING COV	(149.76)	0.00	MCD JE - 4	(0.00)	0.00
30-540-4045-99	S&W HOUSEKEEPING ALLOCATION	(24,936.00)	(25,552.00)		0.00	(25,552.00)
30-540-4251-00	SUPPLIES & EXPENSE	41,310.99	47,539.00		0.00	47,539.00
30-540-4251-99	SUPPLIES & EXPENSE ALLOCATION	(11,286.00)	(10,457.00)	MCD JE - 4	(0.00)	(10,457.00)
30-540-4310-00	EMPLOYEE UNIFORMS	892.96	0.00		0.00	0.00
30-600-4000-00	S&W DIRECTOR	147,396.59	133,846.00		0.00	133,846.00
30-600-4005-00	S&W ASSISTANT DIRECTOR	45,212.09	9,618.00		0.00	9,618.00
30-600-4005-01	S&W LPN ASST DON	53,199.14	53,478.00		0.00	53,478.00
30-600-4005-98	S&W ASSISTANT DIRECTOR BILLOUT	545.78	0.00		0.00	0.00
30-600-4051-00	S&W SUPERVISOR MEDICARE	57,321.94	81,227.00		0.00	81,227.00
30-600-4051-01	S&W LPN NURSING SUPERVISOR	10,272.09	54,248.00		0.00	54,248.00
30-600-4055-00	S&W STAFF DEVELOPMENT	8,681.34	75,199.00		0.00	75,199.00
30-600-4055-01	S&W LPN STAFF DEVELOPMENT	40,693.96	6,993.00		0.00	6,993.00
30-600-4055-10	S&W STAFF DEVELOPMENT COV	(320.00)	0.00		0.00	0.00
30-600-4057-00	S&W MDS	35,504.62	4,754.00		0.00	4,754.00
30-600-4057-01	S&W LPN MDS	41,946.34	80,365.00		0.00	80,365.00
30-600-4058-00	S&W MMQ	26,416.85	18,375.00		0.00	18,375.00
30-600-4058-01	S&W LPN MMQ	0.00	5,666.00		0.00	5,666.00
30-600-4059-00	S&W CASE MANAGER	55,730.69	45,359.00		0.00	45,359.00
30-600-4061-00	S&W RN MEDICARE	1,088,779.27	915,106.00		0.00	915,106.00
30-600-4062-00	S&W ORIENTATION/ED RN	19,227.62	33,444.00		0.00	33,444.00
30-600-4062-50	S&W EDUC/CLASS RN	3,140.50	1,883.00		0.00	1,883.00
30-600-4066-00	S&W LPN MEDICARE	1,370,336.53	1,357,827.00		0.00	1,357,827.00
30-600-4066-10	S&W LPN MEDICARE COV	(1,342.00)	0.00		0.00	0.00
30-600-4068-00	S&W ORIENTATION/ED LPN	31,140.36	33,913.00		0.00	33,913.00
30-600-4068-10	S&W ORIENTATION/ED LPN COV	204.00	0.00		0.00	0.00
30-600-4068-50	S&W EDUC/CLASS LPN	5,353.14	2,781.00		0.00	2,781.00
30-600-4071-00	S&W NURSES AIDE MEDICARE	1,780,739.51	1,707,621.00		0.00	1,707,621.00
30-600-4071-10	S&W NURSES AIDE MEDICARE COV	(625.60)	0.00		0.00	0.00
30-600-4072-00	S&W ORIENTATION/ED C.N.A.	21,616.65	16,378.00		0.00	16,378.00
30-600-4072-10	S&W ORIENTATION C.N.A. COV	86.40	0.00		0.00	0.00
30-600-4072-50	S&W EDUC/CLASS CNA	4,148.12	2,187.00		0.00	2,187.00
30-600-4073-00	S&W UNIT MANAGER	113,998.54	132,672.00		0.00	132,672.00
30-600-4073-01	S&W LPN UNIT MANAGER	44,976.71	39,479.00		0.00	39,479.00
30-600-4075-00	S&W MEDICAL RECORDS	52,915.30	54,232.00		0.00	54,232.00
30-600-4080-00	S&W CENTRAL SUPPLY	26,784.24	26,587.00		0.00	26,587.00
30-600-4083-00	S&W SCHEDULER	51,704.57	47,966.00		0.00	47,966.00
30-600-4083-10	S&W SCHEDULER COV	(800.00)	0.00		0.00	0.00
30-600-6034-00	IV STARTS MEDICARE	4,136.00	6,458.00		0.00	6,458.00
30-600-6036-00	PURCHASED SERVICE RN	0.00	167,635.00		0.00	167,635.00
30-600-6037-00	PURCHASED SERVICE RN MEDICARE	144,131.98	196,251.00		0.00	196,251.00

Client: **A285185 - Bane Hancock Park LLC**
Engagement: **MDMC 2022 - Bane Hancock Park LLC**
Period Ending: **12/31/2022**
Trial Balance: **T01 - Master TB**
Workpaper: **T.01 - SNF TB Report**

Account	Description	PP-1 MCAID	UNADJ	JE Ref #	MCD JE	MCAID
		12/31/2021	12/31/2022			12/31/2022
30-600-6046-00	PURCHASED SERVICE LPN MEDICARE	88,126.85	373,724.00		0.00	373,724.00
30-600-6055-00	PURCHAED SERVICE NA	0.00	291,639.00		0.00	291,639.00
30-600-6056-00	PURCHASED SERVICE NA MEDICARE	245,215.20	201,281.00		0.00	201,281.00
30-600-6075-00	SUPPLIES NURSING MEDICARE	265,550.31	283,487.00		0.00	283,487.00
30-600-6080-00	SUPPLIES NURSING	0.00	476.00		0.00	476.00
30-650-6511-00	MEDICAL DIRECTOR	22,500.00	30,000.00		0.00	30,000.00
30-650-6514-00	EMPLOYEE PHYSICALS	225.00	45.00		0.00	45.00
30-650-6530-00	PHARMACY CONSULT	12,917.63	13,039.00		0.00	13,039.00
30-650-6540-00	PSYCHIATRIC CONSULT	2,342.50	3,018.00		0.00	3,018.00
30-650-6545-00	SOC SERV CONSULTANT	53,097.00	(2,200.00)		0.00	(2,200.00)
30-650-6572-00	PT CONSULTANT	9,930.56	12,517.00		0.00	12,517.00
30-680-4105-00	S&W SOCIAL SERVICE	15,425.01	20,844.00		0.00	20,844.00
30-680-4106-00	S&W ADMIN & SOCIAL SERVICE	71,215.42	92,733.00		0.00	92,733.00
30-680-4107-00	S&W SOCIAL SERVICE MEDICARE	94,911.82	95,291.00		0.00	95,291.00
30-700-4042-00	S&W RECREATION SUPERVISOR	3,980.39	531.00		0.00	531.00
30-700-4111-00	S&W RECREATION	191,250.38	178,847.00		0.00	178,847.00
30-700-4251-00	SUPPLIES & EXPENSE	3,166.72	3,622.00		0.00	3,622.00
30-700-5120-00	CABLE TV SERVICES	52,857.27	55,350.00		0.00	55,350.00
30-700-7045-00	PROGRAMS & ENTERTAINMENT	4,650.00	6,100.00		0.00	6,100.00
30-770-7730-00	PRIVATE ANCILLARY LABS	136.86	116.00		0.00	116.00
30-770-7990-00	PRIV ANCIL ROUTINE/COMPLEX	1,416.24	0.00		0.00	0.00
30-772-6091-00	MCARE NCII MEDICAL SUPPLIES	2,967.26	3,669.00		0.00	3,669.00
30-772-7700-00	MCARE ANCIL PHARMACY	116,046.24	109,563.00		0.00	109,563.00
30-772-7710-00	MCARE ANCI IV	0.00	265.00		0.00	265.00
30-772-7720-00	MCARE ANCIL MED EQUIP	92.92	1,319.00		0.00	1,319.00
30-772-7730-00	MCARE ANCI LABS	32,369.16	26,631.00		0.00	26,631.00
30-772-7742-00	MCARE RESPIRATORY THERAPY	170.34	0.00		0.00	0.00
30-772-7750-00	MCARE ANCIL X-RAY	7,351.46	6,169.00		0.00	6,169.00
30-772-7760-00	MCARE ANCIL AMBULANCE	33,996.52	13,064.00		0.00	13,064.00
30-772-7770-00	MCARE AIR FLUIDIZED THERAPY	200.28	0.00		0.00	0.00
30-772-7799-00	MCARE MISC CONSOLIDATED BILLI	58.08	(234.00)		0.00	(234.00)
30-772-7982-00	MCARE ANCI OTHER IMAGING	2,649.57	2,339.00		0.00	2,339.00
30-772-7986-00	MCARE Ancil Cardiology	306.49	203.00		0.00	203.00
30-772-7988-00	MCARE EKG/ECG	69.32	0.00		0.00	0.00
30-772-7990-00	MCARE ANCI ROUTINE/CMPLX	2,058.88	643.00		0.00	643.00
30-774-7982-00	MEDB ANCIL OTHER IMAGING	0.00	209.00		0.00	209.00
30-776-6091-00	MCAID ANCI MEDICAL SUPPLIES	1,244.47	0.00		0.00	0.00
30-776-7700-00	MCAID ANCIL PHARMACY	11,184.99	13,891.00		0.00	13,891.00
30-776-7710-00	MCAID ANCI IV	396.00	0.00		0.00	0.00
30-776-7720-00	MCAID ANCIL MED EQUIP	2,474.58	2,795.00		0.00	2,795.00
30-776-7730-00	MCAID ANCIL LAB	0.00	388.00		0.00	388.00
30-776-7750-00	MCAID ANCIL X-RAY	160.01	0.00		0.00	0.00
30-776-7760-00	MCAID ANCIL AMBULANCE	0.00	1,537.00		0.00	1,537.00
30-776-7990-00	MCAID ANCI ROUTINE/CMPLX	955.92	0.00		0.00	0.00
30-778-6091-00	MGD CARE ANCIL MED SUPPLIES	1,722.63	1,168.00		0.00	1,168.00
30-778-7700-00	MGD ANCIL PHARMACY	73,354.93	71,314.00		0.00	71,314.00
30-778-7710-00	MGD ANCIL IV	294.09	0.00		0.00	0.00
30-778-7720-00	MGD ANCIL MED EQUIP	483.51	0.00		0.00	0.00
30-778-7730-00	MGD ANCIL LABS	16,760.90	9,474.00		0.00	9,474.00
30-778-7750-00	MGD ANCIL X-RAY	2,561.90	1,711.00		0.00	1,711.00
30-778-7760-00	MGD ANCIL AMBULANCE	0.00	703.00		0.00	703.00
30-778-7982-00	MGD OTHER IMAGING	1,598.45	1,431.00		0.00	1,431.00
30-778-7986-00	MGD ANCIL CARDIOLOGY	335.00	67.00		0.00	67.00
30-778-7990-00	MGD ANCIL ROUTINE/CMPLX	7,125.60	1,644.00		0.00	1,644.00
30-800-7800-00	PRIV THER PT	79.57	232.00		0.00	232.00
30-800-7810-00	PRIV THER OT	400.06	214.00		0.00	214.00
30-802-7800-00	MCARE THER PT	153,903.41	149,292.00		0.00	149,292.00
30-802-7810-00	MCARE THER OT	143,096.87	141,545.00		0.00	141,545.00
30-802-7820-00	MCARE THER ST	50,374.07	35,732.00		0.00	35,732.00
30-804-7800-00	MED B THER PT	84,500.63	101,626.00		0.00	101,626.00
30-804-7810-00	MEDB THER OT	56,877.66	45,025.00		0.00	45,025.00
30-804-7820-00	MED B THER ST	31,309.07	41,226.00		0.00	41,226.00
30-804-7825-00	MED B OTHER PT THERAPY	19,111.04	42,939.00		0.00	42,939.00
30-804-7826-00	MED B THER OTHER OT	15,627.31	20,627.00		0.00	20,627.00
30-804-7827-00	MED B THER OTHER SPEECH	14,128.99	16,444.00		0.00	16,444.00
30-806-7800-00	MCAID THER PT	67.50	4,981.00		0.00	4,981.00
30-806-7810-00	MCAID THER OT	67.50	4,253.00		0.00	4,253.00
30-806-7820-00	MCAID THER ST	0.00	2,374.00		0.00	2,374.00
30-808-7800-00	MGD THERAP PT	86,224.01	68,707.00		0.00	68,707.00
30-808-7810-00	MGD THERAP OT	89,341.47	67,708.00		0.00	67,708.00
30-808-7820-00	MGD THERAP ST	14,321.84	9,683.00		0.00	9,683.00
30-860-8030-00	COVID 19 EXPENSES	686,926.80	383,311.00		0.00	383,311.00
30-860-8035-00	S&W COVID 19 EXPENSES	3,328.48	0.00		0.00	0.00
30-950-7730-00	PRIOR YEAR OTHER EXPENSE	0.00	(3,684.00)		0.00	(3,684.00)
3023	MEDICAID RESOURCE	(1,602,030.00)	0.00		0.00	0.00

Client: **A285185 - Bane Hancock Park LLC**
Engagement: **MDMC 2022 - Bane Hancock Park LLC**
Period Ending: **12/31/2022**
Trial Balance: **T01 - Master TB**
Workpaper: **T.01 - SNF TB Report**

Account	Description	PP-1 MCAID	UNADJ	JE Ref #	MCD JE	MCAID
		12/31/2021	12/31/2022			12/31/2022
50-310-3110-00	PRIVATE RENTAL INCOME	(917,824.88)	(955,730.00)		0.00	(955,730.00)
50-310-3121-00	PRIVATE COMMUNITY FEE	(7,500.00)	(6,000.00)		0.00	(6,000.00)
50-357-3110-00	PACE RENTAL INCOME	(416,658.06)	(436,954.00)		0.00	(436,954.00)
50-365-3411-00	NON MED MAINTENANCE	(1,570.11)	(12,610.00)		0.00	(12,610.00)
50-365-3422-00	DINING EXTRA	(16.00)	0.00		0.00	0.00
50-365-3455-00	AL NON MED TRANSPORTATION	(250.15)	0.00		0.00	0.00
50-400-4001-99	S&W ADMINISTRATION ALLOC	13,568.00	16,251.00		0.00	16,251.00
50-400-4007-99	S&W OFFICE ALLOCATION	32,770.00	22,803.00		0.00	22,803.00
50-400-4008-99	S&W CLERICAL ALLOC	46,917.00	0.00		0.00	0.00
50-400-4160-00	MANAGEMENT FEE	56,856.58	56,452.00		0.00	56,452.00
50-400-4167-00	PURCHASED SERVICE	0.00	3,525.00		0.00	3,525.00
50-400-4221-99	COMPUTER EXPENSE ALLOCATION	15,141.00	14,911.00		0.00	14,911.00
50-400-4250-99	OFFICE SUPP & EXP ALLOCAT	2,904.00	4,125.00		0.00	4,125.00
50-400-4252-99	EQUIPMENT LEASE/RENT ALLOC	5,368.00	7,312.00		0.00	7,312.00
50-400-4253-99	PROPERTY TAXES ALLOC	2,501.00	2,577.00		0.00	2,577.00
50-400-4256-00	EMPLOYEES EDUC	200.00	325.00		0.00	325.00
50-400-4259-00	MISC EXPENSE	3,163.60	0.00		0.00	0.00
50-400-4261-00	TELEPHONE	52.87	0.00		0.00	0.00
50-400-4261-99	TELEPHONE ALLOC	7,578.00	8,284.00		0.00	8,284.00
50-400-4298-00	ADVERTISING PROMO	708.98	249.00		0.00	249.00
50-400-4301-00	LICENSE DUES PT	6,454.96	5,705.00		0.00	5,705.00
50-400-4400-00	PAYROLL TAXES	45,663.00	54,595.00		0.00	54,595.00
50-400-4400-99	PR TAXES ALLOC	35,474.00	28,835.00		0.00	28,835.00
50-400-4415-99	HEALTH INSURANCE ALLOC	11,457.00	12,042.00		0.00	12,042.00
50-400-4417-00	DENTAL INSURANCE	1,340.63	1,515.00		0.00	1,515.00
50-400-4425-00	WORKERS COMP INSURANCE	2,929.00	0.00		0.00	0.00
50-400-4425-99	WORKER COMP INSURANCE ALL	5,765.00	6,059.00		0.00	6,059.00
50-400-4452-99	INSUR LIAB & MAL ALLOC	21,793.00	30,773.00		0.00	30,773.00
50-400-4457-99	INT ON WORKING CAP ALLOC	13,349.00	13,300.00		0.00	13,300.00
50-450-4510-99	REAL ESTATE TAX ALLOCATION	123,162.00	121,985.00		0.00	121,985.00
50-450-4535-99	RENT PROPERTY ALLOCATION	739,914.00	762,114.00		0.00	762,114.00
50-450-4590-99	BLDG & EQUIPMENT INS ALLOC	12,459.00	13,884.00		0.00	13,884.00
50-510-4021-99	S&W MAINTENANCE ALLOCATION	57,136.00	33,223.00		0.00	33,223.00
50-510-4167-99	PURCHASED SERV ALLOC	29,366.00	20,563.00		0.00	20,563.00
50-510-4170-99	PURCHASED SERVICE FIXED ALLOC	52,149.00	24,537.00		0.00	24,537.00
50-510-4251-99	SUPPLIES&EXPENSE ALLOCATION	31,723.00	16,803.00		0.00	16,803.00
50-510-5121-99	ELECTRICITY ALLOCATION	94,508.00	60,420.00		0.00	60,420.00
50-510-5123-99	WATER & SEWERAGE ALLOCATION	49,753.00	48,857.00		0.00	48,857.00
50-510-5127-99	GAS ALLOCATION	41,284.00	23,886.00		0.00	23,886.00
50-520-4031-99	S&W DIETICIAN ALLOCATION	17,837.00	15,532.00		0.00	15,532.00
50-520-4032-99	S&W DIETARY ALLOCATION	71,369.00	74,512.00		0.00	74,512.00
50-520-4034-99	S&W COOKS ALLOCATION	36,748.00	54,288.00		0.00	54,288.00
50-520-4035-00	S&W FOOD SERVICE	111,092.24	99,315.00		0.00	99,315.00
50-520-4251-00	SUPPLY AND EXPENSE	0.00	502.00		0.00	502.00
50-520-4251-99	SUPPLIES & EXPENSE FOOD SER A	9,469.00	10,817.00		0.00	10,817.00
50-520-5220-00	FOOD	0.00	172.00		0.00	172.00
50-520-5220-99	FOOD ALLOCATION	74,979.90	97,629.00		0.00	97,629.00
50-530-4040-00	S&W LAUNDRY	19,250.41	0.00		0.00	0.00
50-540-4045-99	S&W HOUSEKEEPING ALLOCATION	24,936.00	25,552.00		0.00	25,552.00
50-540-4251-99	SUPPLIES&EXPENSE ALLOCATION	11,286.00	10,457.00		0.00	10,457.00
50-600-4000-00	S&W DIRECTOR	92,176.62	115,682.00		0.00	115,682.00
50-600-4090-00	S&W PERSONAL CARE ATTENDENT	286,436.16	343,028.00		0.00	343,028.00
50-600-6080-00	SUPPLIES NURSING	5,006.04	2,044.00		0.00	2,044.00
50-700-4111-00	S&W RECREATION	22,678.02	49,115.00		0.00	49,115.00
50-700-4167-00	ACTIVITIES PURCHASED SERVICE	1,789.20	1,906.00		0.00	1,906.00
50-700-4251-00	ACTIVITIES SUPPLIES & EXPENSE	9,244.53	6,146.00		0.00	6,146.00
50-700-5579-00	RESPIRE TELEPHONE	1,642.99	1,471.00		0.00	1,471.00
50-700-5580-00	RESPIRE CABLE	1,638.52	1,473.00		0.00	1,473.00
50-700-7030-00	ACTIV OUTSIDE TRANS SRV	61.10	0.00		0.00	0.00
50-700-7045-00	AL RES ACTIV PROGRAMS &	8,700.00	10,680.00		0.00	10,680.00
50-750-4125-00	S&W MARKEING	73,403.48	64,853.00		0.00	64,853.00
50-750-4251-00	MARKETING SUPPLIES & EXPENSE	3,526.24	1,428.00		0.00	1,428.00
50-750-7555-00	FLOWERS & GIVEAWAYS	1,283.00	57.00		0.00	57.00
50-860-8030-00	COVID 19 EXPENSES	14,378.13	7,019.00		0.00	7,019.00
Subtotal [2] Income Statement		48,903.83	1,814,947.00		0.00	1,814,947.00
Total [TB] Trial Balance		0.00	0.00		0.00	0.00
Sum of Account Groups		0.00	0.00		0.00	0.00
Net (Income) Loss		0.00	0.00		0.00	0.00

Tickmarks

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Client: **A285185 - Bane Hancock Park LLC**
Engagement: **MDMC 2022 - Bane Hancock Park LLC**
Period Ending: **12/31/2022**
Trial Balance: **T01 - Master TB**
Workpaper: **T:02 - SNF-CR GRoupings**

Account	Description	MCAID 12/31/2022	PP-1 MCAID 12/31/2021
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
30-100-1012-00	CASH DISBURSEMENT	32,522.00	218,132.50
30-100-1012-10	CASH STIMULUS	2,243,177.00	2,243,176.95
30-100-1012-15	CASH STIMULUS OFFSET	(2,243,177.00)	(2,243,176.95)
30-100-1020-00	CASH PAYROLL	20,265.00	15,760.07
30-100-1025-00	CASH STORE CHECKING	11,165.00	11,164.60
30-100-1026-00	CASH LOTTERY ACCOUNT	2,476.00	2,475.64
30-100-1027-00	CASH REGISTER	928.00	927.60
30-100-1030-00	CASH PETTY	829.00	828.65
Subtotal : None		68,185.00	249,289.06
Total [S6L1.1C1]	Cash and Cash Equivalents	68,185.00	249,289.06
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C A/ R Self-Pay Patients (Private)]			
30-105-1060-00	A/R ACCOUNTS RECEIVABLE	1,773,163.00	1,208,573.76
Subtotal [S6L1.5C1A/ R Self-Pay Patients (Private)]		1,773,163.00	1,208,573.76
Total [S6L1.5C1]	Payer Accounts Receivable	1,773,163.00	1,208,573.76
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
30-105-1120-00	A/R ALLOWANCE DOUBTFUL ACCOL	(150,732.00)	(200,855.18)
Subtotal : None		(150,732.00)	(200,855.18)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(150,732.00)	(200,855.18)
Group : [S6L1.10C1]	Supply Inventory		
Subgroup : None			
30-130-1330-00	INVENTORY FACILITY	47,500.00	47,500.00
30-130-1336-00	INVENTORY STORE ENDING	2,868.00	2,868.44
Subtotal : None		50,368.00	50,368.44
Total [S6L1.10C1]	Supply Inventory	50,368.00	50,368.44
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			
20-105-1060-00	ACCOUNTS RECEIVABLE	37,804.00	37,803.80
30-105-1061-00	A/R EXCHANGE	77,785.00	57,961.36
30-105-1065-00	A/R OTHER	33,344.00	33,066.42
30-120-1250-00	PATIENT EXCHANGE	1.00	1.00
30-150-1250-00	PATIENT FUNDS EXCHANGE	(87.00)	(86.64)
50-105-1060-00	ACCOUNTS RECEIVABLE	64,115.00	96,915.30
50-105-1061-00	A/R EXCHANGE	(19,019.00)	(15,019.37)
Subtotal : None		193,943.00	210,641.87
Total [S6L1.11C1]	Other Receivables	193,943.00	210,641.87
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
30-120-1280-00	PREPAID INSURANCE	15,396.00	66,207.28
30-120-1281-00	PREPAID WORKERS COMP INS	0.00	26,732.50
30-120-1301-00	PREPAID HEALTH INSURANCE	216,841.00	279,758.57
Subtotal : None		232,237.00	372,698.35
Total [S6L1.13C1]	Prepaid Insurance	232,237.00	372,698.35
Group : [S6L1.15C1]	Other Prepaid Expenses		
Subgroup : None			
30-120-1300-00	PREPD EXPENSE OTHER	76,841.00	7,950.50
Subtotal : None		76,841.00	7,950.50
Total [S6L1.15C1]	Other Prepaid Expenses	76,841.00	7,950.50

Group : [S6L1.17C1] Other Current Assets

Subgroup : None

30-105-1160-00	INSURANCE CLAIM PROCEEDS	43,379.00	0.00
30-125-1311-00	ESCROW INSURANCE PROPERTY	2,469.00	2,468.90
30-146-1820-00	LEASE ACQUISITION COSTS	77,797.00	77,797.00
30-147-1820-00	ACCUM AMORT LEASE ACQ COSTS	(27,405.00)	(27,405.36)
30-150-1821-00	GRIFFIN AMERICAN RR ESCROW	277,788.00	243,275.54
Subtotal : None		374,028.00	296,136.08
Total [S6L1.17C1]	Other Current Assets	374,028.00	296,136.08

Group : [S6L2.3C1] Improvements - Cost

Subgroup : [S6L2.3C Building Improvements

30-135-1561-00	BUILDING IMPROVEMENTS	362,536.00	308,362.49	
Subtotal [S6L2.3C1A] Building Improvements		362,536.00	308,362.49	54,173.51

Subgroup : [S6L2.3C A/D Building Improvements

30-136-1561-00	ACCUM DEPR BUILDING IMROVEME	(37,087.00)	(37,087.50)	
Subtotal [S6L2.3C1D] A/D Building Improvements		(37,087.00)	(37,087.50)	32615

Total [S6L2.3C1]	Improvements - Cost	325,449.00	271,274.99	
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Group : [S6L2.4C1] Equipment

Subgroup : [S6L2.4C Equipment Cost

30-135-1641-00	COMPUTER EQUIPMENT	47,137.00	44,730.10	
30-135-1670-00	EQUIPMENT	770,074.00	709,446.08	
Subtotal [S6L2.4C1A] Equipment Cost		817,211.00	754,176.18	(63,034.82)

Subgroup : [S6L2.4C A/D Equipment

30-136-1641-00	ACCUM DEPR COMPUTER EQUIPME	(15,328.00)	(15,328.50)	
30-136-1670-00	ACCUM DEPR EQUIPMENT	(227,247.00)	(191,247.50)	
Subtotal [S6L2.4C1b] A/D Equipment		(242,575.00)	(206,576.00)	68367

Total [S6L2.4C1]	Equipment	574,636.00	547,600.18	
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Group : [S6L2.5C1] Software/Limited Life Assets

Subgroup : [S6L2.5C Software Cost

30-135-1688-00	SOFTWARE	5,303.00	5,302.65	
Subtotal [S6L2.5C1A] Software Cost		5,303.00	5,302.65	

Subgroup : [S6L2.5C A/D Software

30-136-1688-00	ACCUM DEPREC SOFTWARE	(4,779.00)	(4,779.50)	
Subtotal [S6L2.5C1B] A/D Software		(4,779.00)	(4,779.50)	

Total [S6L2.5C1]	Software/Limited Life Assets	524.00	523.15	
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Group : [S6L3.5C1] Mortgage Acquisition Costs

Subgroup : None

30-146-1828-00	LOAN ACQUISITION COSTS	32,005.00	32,005.31	
Subtotal : None		32,005.00	32,005.31	
Total [S6L3.5C1]	Mortgage Acquisition Costs	32,005.00	32,005.31	

Group : [S6L3.6C1] Accum Amort of Mortgage Acquisition Costs

Subgroup : None

30-147-1828-00	ACCUM AMORT LOAN ACQ COSTS	(32,005.00)	(32,005.31)	
Subtotal : None		(32,005.00)	(32,005.31)	
Total [S6L3.6C1]	Accum Amort of Mortgage Acquisitio	(32,005.00)	(32,005.31)	

Group : [S6L5.1C1] Trade Payable

Subgroup : None

30-200-2010-00	A/P ACCOUNTS PAYABLE	(2,741,675.00)	(2,275,773.96)	
30-200-2013-00	A/P SALARY REIMBURSEMENT	(1.00)	(1.00)	
30-215-2104-00	NOTES S-T INSURANCE FINANCING	0.00	(46,301.56)	
Subtotal : None		(2,741,676.00)	(2,322,076.52)	
Total [S6L5.1C1]	Trade Payable	(2,741,676.00)	(2,322,076.52)	

Group : [S6L5.2C1] Accrued Expenses			
Subgroup : None			
30-120-1290-00	PREPAID REAL ESTATE TAX	(63,519.00)	0.00
30-200-2401-00	A/P MGMT FEE PAYABLE	2,747.00	12,482.49
30-205-2030-00	ACCRUED EXPENSES	(202,464.00)	(35,542.35)
30-205-2033-00	ACCRUED AUDIT FEES	(1,772.00)	(20,586.50)
30-210-2075-00	USER FEE PAYABLE	(512,567.00)	(417,712.39)
Subtotal : None		(777,575.00)	(461,358.75)
Total [S6L5.2C1] Accrued Expenses		(777,575.00)	(461,358.75)

Group : [S6L5.3C1] Due to Insurance Payers			
Subgroup : [S6L5.3C Due Medicaid MA - Nursing Care			
30-200-2012-00	DUE TO/FROM MEDICAID	0.00	70,000.00
Subtotal [S6L5.3C1B] Due Medicaid MA - Nursing Care		0.00	70,000.00

Subgroup : [S6L5.3C Due Medicare Estimated			
30-200-2016-00	DUE TO/FROM MEDICARE	(1,836.00)	(467,853.79)
Subtotal [S6L5.3C1F] Due Medicare Estimated		(1,836.00)	(467,853.79)

Total [S6L5.3C1] Due to Insurance Payers		(1,836.00)	(397,853.79)
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Group : [S6L5.6C1] Long Term Debt, Current Portion-Banks, Mortgages, Other			
Subgroup : [S6L5.6C Current LT Debt-Banks			
30-215-2131-00	NOTES S-T M&T COMM LENDING	(740,000.00)	(740,000.00)
Subtotal [S6L5.6C1A] Current LT Debt-Banks		(740,000.00)	(740,000.00)

Subgroup : None			
Subtotal : None		0.00	0.00
Total [S6L5.6C1] Long Term Debt, Current Portion-Banks, Mortgages, Other		(740,000.00)	(740,000.00)

Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities			
Subgroup : [S6L5.7C Accrued Salaries			
30-205-2035-00	ACCRUED PAYROLL	(151,079.00)	(135,027.35)
30-205-2036-00	ACCRUED VACATION PAY	(249,661.00)	(236,621.86)
Subtotal [S6L5.7C1A] Accrued Salaries		(400,740.00)	(371,649.21)

Subgroup : [S6L5.7C Accrued Payroll Taxes Withheld			
30-225-2225-00	PAYROLL 401K WITHHOLDING	0.00	(4,087.56)
30-225-2227-00	PAYROLL WITHHOLDING OTHER	(7,520.00)	(5,651.71)
30-225-2228-00	OTH PR LB WITHHOLDING OTHER W	20,100.00	(1,340.34)
Subtotal [S6L5.7C1B] Accrued Payroll Taxes Withheld		12,580.00	(11,079.61)

Subgroup : [S6L5.7C Accrued Payroll Taxes Payable			
30-220-2214-00	PAYROLL ACCRUED PAYROLL TAXE	(40,807.00)	(55,084.52)
30-220-2216-00	PAYROLL MUTA	(10,832.00)	(10,832.16)
30-220-2219-00	PAYROLL FEDERAL TAX DEPOSITS	(294,967.00)	(29,632.47)
Subtotal [S6L5.7C1C] Accrued Payroll Taxes Payable		(346,606.00)	(95,549.15)

Subgroup : [S6L5.7C Other Payroll Liabilities			
30-225-2221-00	PAYROLL FSA DEP CARE	(99.00)	(98.86)
30-225-2223-00	PAYROLL FSA MEDICAL	(4,623.00)	(4,473.30)
30-225-2230-00	PAYROLL COL LIFE INSURANCE	1,269.00	(1,542.28)
30-225-2231-00	PAYROLL 401K LOANS	(20,100.00)	0.00
30-225-2234-00	MA EE FAMILY MEDICAL LEAVE(M1)	(4,299.00)	0.00
30-225-2235-00	MA EE PERS FAMILY LEAVE (M2)	(2,303.00)	0.00
Subtotal [S6L5.7C1D] Other Payroll Liabilities		(30,155.00)	(6,114.44)

Total [S6L5.7C1] Accrued Salaries & Payroll Liabilities		(764,921.00)	(484,392.41)
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Group : [S6L5.10C1] Other Current Liabilities			
Subgroup : None			
30-210-2077-00	MEAL TAX PAYABLE	(1.00)	(1.01)
30-210-2078-00	SALES/USE TAX PAYABLE	53.00	52.94
30-230-2251-01	CLA - True Deferred Revenue SNF	(43,379.00)	(46,677.47)
30-230-2252-00	DEFERRED RENT	(1,419,741.00)	(1,419,740.86)
30-230-2253-00	SUSPENSE DOLLARS POLLING	958.00	958.46

50-105-1062-00	Deposits	(88,490.00)	(114,130.00)
50-230-2251-01	CLA - True Deferred Revenue AL	(43,794.00)	(47,723.92)
Subtotal : None		(1,594,394.00)	(1,627,261.86)
Total [S6L5.10C1]	Other Current Liabilities	(1,594,394.00)	(1,627,261.86)

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

Subgroup : None

30-100-1010-00	MASTER ZBA INTER-CO	2,027.00	2,026.85
30-100-1010-50	MASTER INTER-CO	(150,069.00)	(78,292.18)
30-240-2315-10	DUE TO/FROM BANE CONCORD	(711,365.00)	692,986.47
30-240-2317-00	DUE TO/FROM LEDGEWOOD	(420,451.00)	0.00
30-240-2317-10	DUE TO/FROM SEACOAST	39,303.00	0.00
30-240-2400-00	John Scott ZBA Inter-Co	(14,516.00)	(14,515.77)
30-240-2400-10	Due to/from John Scott	14,582.00	0.00
30-240-2405-00	Colonial ZBA Inter-Co	(185,483.00)	(185,483.26)
30-240-2415-00	Bay Path ZBA Inter-Co	(7,380.00)	(7,379.72)
30-240-2423-00	Harbor House ZBA Inter-Co	(7,380.00)	(7,379.72)
30-240-2423-10	Due to/from Harbor House	1,480.00	0.00
30-240-2437-00	DUE PARK PLACE	(4,170.00)	0.00
30-240-2459-00	Brighton House ZBA-Interco	(7,380.00)	(7,379.72)
30-240-2459-10	Due to from Brighton House	3,437.00	0.00
Subtotal : None		(1,447,365.00)	394,582.95
Total [S6L6.2C1]	Due to Related Parties, Subsidiaries	(1,447,365.00)	394,582.95

Group : [S6L8C.7C4] Owners Equity Balance-Dividends Paid

Subgroup : None

30-260-2770-00	RETAINED EARNINGS	2,734,178.00	2,575,255.35
Subtotal : None		2,734,178.00	2,575,255.35
Total [S6L8C.7C4]	Owners Equity Balance-Dividends Paid	2,734,178.00	2,575,255.35

2615261

118,917.00

Group : [S2L1.1C1] Private Pay

Subgroup : None

30-310-3000-00	PRIVATE ROOM & BOARD	(1,569,402.00)	(2,052,420.00)
Subtotal : None		(1,569,402.00)	(2,052,420.00)
Total [S2L1.1C1]	Private Pay	(1,569,402.00)	(2,052,420.00)

Group : [S2L1.2C1] Commerical Managed Care

Subgroup : None

30-335-3000-00	BC/BS ROOM & BOARD	(356,613.00)	(345,085.00)
30-340-3000-00	HARVARD ROOM & BOARD	(28,710.00)	(45,936.00)
Subtotal : None		(385,323.00)	(391,021.00)
Total [S2L1.2C1]	Commerical Managed Care	(385,323.00)	(391,021.00)

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

Subgroup : None

30-315-3000-00	MEDICARE ROOM & BOARD	(2,933,232.00)	(2,843,796.16)
Subtotal : None		(2,933,232.00)	(2,843,796.16)
Total [S2L1.4C1]	Medicare-Fee-For-Service	(2,933,232.00)	(2,843,796.16)

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

Subgroup : None

30-330-3000-00	INSURANCE ROOM & BOARD	(350,401.00)	(351,716.98)
30-345-3000-00	TUFTS ROOM & BOARD	(390,345.00)	(635,918.00)
Subtotal : None		(740,746.00)	(987,634.98)
Total [S2L1.5C1]	Medicare Managed Care (Part C)	(740,746.00)	(987,634.98)

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

Subgroup : None

30-311-3000-00	MEDICAID PENDING ROOM & BOARD	(122,212.00)	(189,448.00)
30-311-3090-00	MEDICAID PENDING PRIOR YEAR	209,866.00	282,958.53
30-325-3000-00	MASS MEDICAID ROOM&BOARD	(7,796,820.00)	(5,326,254.50)
Subtotal : None		(7,709,166.00)	(5,232,743.97)
Total [S2L1.6C1]	MassHealth Fee-for-Service	(7,709,166.00)	(5,232,743.97)

Group : [S2L1.8C1] Senior Care Options

Subgroup : None

30-326-3000-00	MEDICAID MGD CARE ROOM & BOAF	(651,227.00)	(388,336.63)
30-385-3525-00	INCENTIVE INCOME	0.00	(63,457.00)
Subtotal : None		(651,227.00)	(451,793.63)
Total [S2L1.8C1]	Senior Care Options	(651,227.00)	(451,793.63)

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

Subgroup : None

3023	MEDICAID RESOURCE	0.00	(1,602,030.00)
Subtotal : None		0.00	(1,602,030.00)
Total [S2L1.12C1]	Medicaid Patient Paid Amount	0.00	(1,602,030.00)

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

Subgroup : None

30-310-3200-00	PRIVATE PHARMACY	(313.00)	(1,990.28)
30-310-3230-00	PRIVATE LABS	(155.00)	0.00
30-310-3301-00	PRIVATE PT EVAL	(457.00)	195.04
30-310-3311-00	PRIVATE OT EVAL	(460.00)	0.00
30-310-3320-00	PRIVATE SPEECH	(967.00)	0.00
30-310-3321-00	PRIVATE ST EVAL	(194.00)	0.00
Subtotal : None		(2,546.00)	(1,795.24)
Total [S2L1.1C2]	Ancillary-Private Pay	(2,546.00)	(1,795.24)

Group : [S2L1.2C2] Ancillary-Commerical Managed Care

Subgroup : None

30-330-3200-00	INSURANCE PHARMACY	(30,702.00)	(21,330.49)
30-330-3210-00	INSURANCE IV THERAPY	(1,455.00)	(437.92)
30-330-3230-00	INSURANCE LABS	(3,737.00)	(5,563.08)
30-330-3250-00	INSURANCE X-RAY	(823.00)	(1,415.89)
30-330-3270-00	INSURANCE AIR FLUIDIZED RENTAL	0.00	(1,227.19)
30-330-3290-00	INSURANCE MEDICAL SUPPLIES	0.00	(2,314.95)
30-330-3300-00	INSURANCE PT	(193,003.00)	(144,794.36)
30-330-3301-00	INSURANCE PT EVAL	(20,320.00)	(18,680.22)
30-330-3310-00	INSURANCE OT	(139,560.00)	(147,856.65)
30-330-3311-00	INSURANCE OT EVAL	(17,707.00)	(18,097.32)
30-330-3320-00	INSURANCE SPEECH	(48,098.00)	(53,828.82)
30-330-3321-00	INSURANCE ST EVAL	(5,951.00)	(8,876.58)
30-330-3342-00	INSURANCE CONT ADJ	379,580.00	378,737.04
30-330-3382-00	INSURANCE OTHER IMAGING	(324.00)	(542.57)
30-335-3200-00	BC/BS PHARMACY	(28,713.00)	(22,837.75)
30-335-3210-00	BC/BS IV THERAPY	(246.00)	(621.53)
30-335-3230-00	BC/BS LABS	(507.00)	(199.43)
30-335-3250-00	BC/BS X-RAY	0.00	(130.09)
30-335-3300-00	BC/BS PT	(143,425.00)	(119,280.38)
30-335-3301-00	BC/BS PT EVAL	(11,187.00)	(12,920.04)
30-335-3310-00	BC/BS OT	(123,224.00)	(126,296.76)
30-335-3311-00	BC/BS OT EVAL	(9,888.00)	(12,450.16)
30-335-3320-00	BC/BS SPEECH	(14,905.00)	(15,758.66)
30-335-3321-00	BC/BS ST EVAL	(2,844.00)	(1,613.88)
30-335-3342-00	BC/BS CONT ADJ	323,050.00	305,094.68
30-340-3200-00	HARVARD PHARMACY	(930.00)	(1,996.15)
30-340-3230-00	HARVARD LABS	(189.00)	(301.37)
30-340-3250-00	HARVARD X-RAY	0.00	(67.00)
30-340-3300-00	HARVARD PT	(9,323.00)	(10,917.62)
30-340-3301-00	HARVARD PT EVAL	(1,141.00)	(1,364.04)
30-340-3310-00	HARVARD OT	(10,456.00)	(11,046.84)
30-340-3311-00	HARVARD OT EVAL	(1,150.00)	(1,745.54)
30-340-3320-00	HARVARD SPEECH	(580.00)	(577.62)
30-340-3321-00	HARVARD ST EVAL	(707.00)	(192.98)
30-340-3342-00	HARVARD CONT ADJ	24,477.00	28,139.16
30-345-3200-00	TUFTS PHARMACY	(15,873.00)	(22,001.10)
30-345-3210-00	TUFTS IV THERAPY	(6,573.00)	(2,526.59)
30-345-3230-00	TUFTS LABS	(5,474.00)	(9,040.68)
30-345-3250-00	TUFTS X-RAY	(1,432.00)	(2,610.29)
30-345-3290-00	TUFTS MEDICAL SUPPLIES	(754.00)	(163.99)
30-345-3300-00	TUFTS PT	(89,785.00)	(158,496.56)
30-345-3301-00	TUFTS PT EVAL	(7,305.00)	(14,582.06)

30-345-3310-00	TUFTS OT	(96,678.00)	(171,896.52)
30-345-3311-00	TUFTS OT EVAL	(7,129.00)	(14,065.92)
30-345-3320-00	TUFTS SPEECH	(14,636.00)	(28,433.08)
30-345-3321-00	TUFTS ST EVAL	(1,360.00)	(4,245.56)
30-345-3342-00	TUFTS CONT ADJ	247,627.00	429,037.44
30-345-3382-00	TUFTS OTHER IMAGING	(629.00)	(885.09)
30-345-3390-00	TUFTS ROUTINE/COMPLEX	0.00	(90.00)
Subtotal : None		(93,989.00)	(53,313.00)
Total [S2L1.2C2]	Ancillary-Commerical Managed Care	(93,989.00)	(53,313.00)

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

Subgroup : None

30-315-3200-00	MEDICARE PHARMACY	(101,026.00)	(102,788.25)
30-315-3210-00	MEDICARE IV THERAPY	(4,276.00)	(15,039.94)
30-315-3220-00	MEDICARE MED EQUIP	0.00	(715.00)
30-315-3230-00	MEDICARE LABS	(28,540.00)	(29,189.37)
30-315-3250-00	MEDICARE X-RAY	(6,258.00)	(8,792.80)
30-315-3290-00	MEDICARE MEDICAL SUPPLIES	0.00	(485.23)
30-315-3300-00	MEDICARE PT	(578,413.00)	(589,386.72)
30-315-3301-00	MEDICARE PT EVAL	(40,409.00)	(46,345.06)
30-315-3310-00	MEDICARE OT	(597,939.00)	(651,710.44)
30-315-3311-00	MEDICARE OT EVAL	(40,933.00)	(45,266.72)
30-315-3320-00	MEDICARE SPEECH	(63,906.00)	(105,827.24)
30-315-3321-00	MEDICARE ST EVAL	(10,530.00)	(15,188.98)
30-315-3342-00	MEDICARE CONT ADJ OTHER	1,473,481.00	1,612,231.06
30-315-3382-00	MEDICARE OTHER IMAGING	(1,439.00)	(1,584.36)
30-315-3388-00	MEDICARE EKG/ECG	(203.00)	(402.00)
30-315-4900-00	MEDICARE SEQ CONT ADJ	34,542.00	(171.02)
30-320-3291-00	MED B FLU VACCINE INCOME	(5,408.00)	0.00
30-320-3300-00	MED B PT	(253,607.00)	(225,230.58)
30-320-3301-00	MED B PT EVALUATION	(25,113.00)	(23,611.06)
30-320-3310-00	MED B OT	(108,877.00)	(142,527.36)
30-320-3311-00	MED B OCCUPATIONAL THERAPY	(17,477.00)	(26,807.12)
30-320-3320-00	MED B SPEECH	(104,094.00)	(73,014.80)
30-320-3321-00	MED B ST EVAL	(9,532.00)	(9,650.10)
30-320-3342-00	MED B CONT ADJ OTHER	306,805.00	288,783.06
30-320-4900-00	MED B SEQUESTRATION	2,245.00	0.00
30-325-3200-00	MEDICAID PHARMACY	(10,543.00)	(18,735.04)
30-325-3210-00	MEDICAID IV THERAPY	(280.00)	(122.08)
30-325-3230-00	MEDICAID LABS	(800.00)	0.00
30-325-3300-00	MEDICAID PT	(30,943.00)	(336.62)
30-325-3301-00	MEDICAID PT EVAL	(2,511.00)	(227.34)
30-325-3310-00	MEDICAID OT	(26,591.00)	(331.48)
30-325-3311-00	MEDICAID OT EVAL	(2,989.00)	(219.78)
30-325-3320-00	MEDICAID SPEECH	(12,421.00)	0.00
30-325-3321-00	MEDICAID ST EVAL	(2,580.00)	0.00
30-325-3342-00	MEDICAID CONT ADJ OTHER	83,653.00	19,972.34
30-326-3200-00	MEDICAID MGD CARE PHARMACY	(3,683.00)	(809.60)
30-326-3230-00	MEDICAID MGD CARE LABS	(222.00)	0.00
30-326-3300-00	MEDICAID MGD CARE PT	(3,177.00)	0.00
30-326-3301-00	MEDICAID MGD CARE PT EVAL	(913.00)	0.00
30-326-3311-00	MEDICAID MGD CARE OT EVAL	(920.00)	0.00
30-326-3320-00	MEDICAID MGD CARE SPEECH	(580.00)	0.00
30-326-3321-00	MEDICAID MGD CARE SPEECH EVAL	(194.00)	0.00
30-326-3342-00	MEDICAID MGD CARE CONT ADJ	4,906.00	809.60
Subtotal : None		(191,695.00)	(212,720.03)
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(191,695.00)	(212,720.03)

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

Subgroup : None

30-315-3028-00	MEDICARE HSS STIMULUS	0.00	(582,839.07)
30-325-3010-00	MEDICAID COVID TRANS ADD-ON	(51,200.00)	(4,030.00)
30-325-3028-00	COMM OF MASS STIMULUS	0.00	(531,494.00)
30-385-3790-00	OTHER MISCELLANEOUS INCOME	(768,712.00)	(1,301.00)
30-385-3791-00	Refundable Advance Revenue	0.00	(1,807,960.00)
Subtotal : None		(819,912.00)	(2,927,624.07)

Total [S2L3.2C1]	Endowment & Other Non Recoverat	(819,912.00)	(2,927,624.07)
Group : [S2L3.6C1]	Prior Year Retroactive Revenue		
Subgroup : None			
30-310-3090-00	PRIVATE PY INCOME	(67,130.00)	(153,975.00)
30-315-3090-00	MEDICARE PY INCOME	1,030.00	203.88
30-325-3090-00	MEDICAID PY INCOME	(181,709.00)	(201,146.96)
30-326-3090-00	MEDICAID MGD CARE PY	(2,885.00)	(23,638.29)
30-330-3090-00	INSURANCE PY INCOME	(419.00)	8,239.13
30-335-3090-00	BC/BS PY INCOME	1,380.00	(6,440.00)
30-345-3090-00	TUFTS PY INCOME	(6,421.00)	2,405.00
30-385-3090-00	OTHER PRIOR YEAR INCOME	8,114.00	0.00
Subtotal : None		(248,040.00)	(374,352.24)
Total [S2L3.6C1]	Prior Year Retroactive Revenue	(248,040.00)	(374,352.24)
Group : [S2L3.7C1]	Interest Income		
Subgroup : None			
30-380-3880-00	INTEREST INCOME	(264.00)	(164.04)
30-385-3880-00	OTHER INTEREST INCOME	(70.00)	0.00
Subtotal : None		(334.00)	(164.04)
Total [S2L3.7C1]	Interest Income	(334.00)	(164.04)
Group : [SOBREL2.3]	Assisted Living Revenue		
Subgroup : None			
50-310-3110-00	PRIVATE RENTAL INCOME	(955,730.00)	(917,824.88)
50-310-3121-00	PRIVATE COMMUNITY FEE	(6,000.00)	(7,500.00)
50-357-3110-00	PACE RENTAL INCOME	(436,954.00)	(416,658.06)
50-365-3411-00	NON MED MAINTENANCE	(12,610.00)	(1,570.11)
50-365-3422-00	DINING EXTRA	0.00	(16.00)
50-365-3455-00	AL NON MED TRANSPORTATION	0.00	(250.15)
Subtotal : None		(1,411,294.00)	(1,343,819.20)
Total [SOBREL2.3C1]	Assisted Living Revenue	(1,411,294.00)	(1,343,819.20)
Group : [S3L1.1C1]	Director of Nurses Salary		
Subgroup : None			
30-600-4000-00	S&W DIRECTOR	133,846.00	147,396.59
Subtotal : None		133,846.00	147,396.59
Total [S3L1.1C1]	Director of Nurses Salary	133,846.00	147,396.59
Group : [S3L1.7C1]	Registered Nurses Salaries		
Subgroup : None			
30-600-4005-00	S&W ASSISTANT DIRECTOR	9,618.00	45,212.09
30-600-4005-98	S&W ASSISTANT DIRECTOR BILLOU	0.00	545.78
30-600-4051-00	S&W SUPERVISOR MEDICARE	81,227.00	57,321.94
30-600-4059-00	S&W CASE MANAGER	45,359.00	55,730.69
30-600-4061-00	S&W RN MEDICARE	915,106.00	1,088,779.27
30-600-4062-00	S&W ORIENTATION/ED RN	33,444.00	19,227.62
30-600-4073-00	S&W UNIT MANAGER	132,672.00	113,998.54
Subtotal : None		1,217,426.00	1,380,815.93
Total [S3L1.7C1]	Registered Nurses Salaries	1,217,426.00	1,380,815.93
Group : [S3L1.10C1]	Registered Nurses Purchased Service Per Diem		
Subgroup : None			
30-600-6036-00	PURCHASED SERVICE RN	167,635.00	0.00
30-600-6037-00	PURCHASED SERVICE RN MEDICAR	196,251.00	144,131.98
Subtotal : None		363,886.00	144,131.98
Total [S3L1.10C1]	Registered Nurses Purchased Servic	363,886.00	144,131.98
Group : [S3L1.12C1]	Licensed Practical Nurses Salary		
Subgroup : None			
30-600-4005-01	S&W LPN ASST DON	53,478.00	53,199.14
30-600-4051-01	S&W LPN NURSING SUPERVISOR	54,248.00	10,272.09
30-600-4066-00	S&W LPN MEDICARE	1,357,827.00	1,370,336.53
30-600-4066-10	S&W LPN MEDICARE COV	0.00	(1,342.00)
30-600-4068-00	S&W ORIENTATION/ED LPN	33,913.00	31,140.36
30-600-4068-10	S&W ORIENTATION/ED LPN COV	0.00	204.00

30-600-4068-50	S&W EDUC/CLASS LPN	2,781.00	5,353.14
30-600-4073-01	S&W LPN UNIT MANAGER	39,479.00	44,976.71
Subtotal : None		1,541,726.00	1,514,139.97
Total [S3L1.12C1]	Licensed Practical Nurses Salary	1,541,726.00	1,514,139.97

Group : [S3L1.15C1] Licensed Practical Nurses Purchased Service Per Diem

Subgroup : None			
30-600-6046-00	PURCHASED SERVICE LPN MEDICARE	373,724.00	88,126.85
Subtotal : None		373,724.00	88,126.85
Total [S3L1.15C1]	Licensed Practical Nurses Purchased Service	373,724.00	88,126.85

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

Subgroup : None			
30-600-4071-00	S&W NURSES AIDE MEDICARE	1,707,621.00	1,780,739.51
30-600-4071-10	S&W NURSES AIDE MEDICARE COV	0.00	(625.60)
30-600-4072-00	S&W ORIENTATION/ED C.N.A.	16,378.00	21,616.65
30-600-4072-10	S&W ORIENTATION C.N.A. COV	0.00	86.40
Subtotal : None		1,723,999.00	1,801,816.96
Total [S3L1.17C1]	Certified Nurses Aides Salaries	1,723,999.00	1,801,816.96

Group : [S3L1.20C1] Certified Nurses Aides Purchased Service Per Diem

Subgroup : None			
30-600-6055-00	PURCHASED SERVICE NA	291,639.00	0.00
30-600-6056-00	PURCHASED SERVICE NA MEDICARE	201,281.00	245,215.20
Subtotal : None		492,920.00	245,215.20
Total [S3L1.20C1]	Certified Nurses Aides Purchased Service	492,920.00	245,215.20

Group : [S3L1.23C1] Nursing Education & Training

Subgroup : None			
30-600-4062-50	S&W EDUC/CLASS RN	1,883.00	3,140.50
30-600-4072-50	S&W EDUC/CLASS CNA	2,187.00	4,148.12
Subtotal : None		4,070.00	7,288.62
Total [S3L1.23C1]	Nursing Education & Training	4,070.00	7,288.62

Group : [S3L2.1C1] Administration Salaries

Subgroup : [S3L2.1C Administrator Salaries]			
30-400-4001-00	S&W ADMINISTRATION	148,630.00	110,086.16
30-400-4001-99	S&W ADMINISTRATION ALLOCATION	(16,250.00)	(13,568.00)
Subtotal [S3L2.1C1A] Administrator Salaries		132,380.00	96,518.16
Total [S3L2.1C1]	Administration Salaries	132,380.00	96,518.16

Group : [S3L2.4C1] Administration Purchased Service

Subgroup : None			
30-400-4008-98	S&W CLERICAL BILL-OUT	0.00	212,608.00
Subtotal : None		0.00	212,608.00
Total [S3L2.4C1]	Administration Purchased Service	0.00	212,608.00

Group : [S3L2.7C1] Clerical Staff Salaries

Subgroup : None			
30-400-4006-00	S&W RECEPTION	79,892.00	74,213.58
30-400-4007-00	S&W OFFICE	102,848.00	128,045.54
30-400-4007-99	S&W OFFICE ALLOCATION	(22,803.00)	(32,770.00)
30-400-4008-99	S&W CLERICAL ALLOCATION	0.00	(46,917.00)
30-600-4083-00	S&W SCHEDULER	47,966.00	51,704.57
30-600-4083-10	S&W SCHEDULER COV	0.00	(800.00)
Subtotal : None		207,903.00	173,476.69
Total [S3L2.7C1]	Clerical Staff Salaries	207,903.00	173,476.69

Group : [S3L2.10C1] Clerical Staff Purchased Service

Subgroup : None			
30-400-4010-98	S&W CLERICAL HO BILL-OUT	154,901.00	154,901.40
Subtotal : None		154,901.00	154,901.40
Total [S3L2.10C1]	Clerical Staff Purchased Service	154,901.00	154,901.40

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

Subgroup : None

30-400-4151-00	PAYROLL/BKKP SERVICE	58,152.00	64,360.92
30-772-7799-00	MCARE MISC CONSOLIDATED BILLI	(234.00)	58.08
Subtotal : None		57,918.00	64,419.00
Total [S3L2.11C1]	Electronic Data Processing, Payroll &	57,918.00	64,419.00

Group : [S3L2.12C1] Office Supplies

Subgroup : None

30-400-4220-00	COMPUTER EXPENSE	67,790.00	68,652.68
30-400-4220-98	COMPUTER EXPENSE BILL-OUT	4,734.00	5,164.56
30-400-4220-99	COMPUTER EXPENSE ALLOCATION	(14,911.00)	(15,141.00)
30-400-4225-00	FIXED SOFTWARE EXPENSE	77,199.00	90,814.06
30-400-4240-00	PRINTING EXPENSE	0.00	5,394.09
30-400-4245-00	POSTAGE EXPENSE	2,514.00	3,225.70
30-400-4248-00	BANK CHARGES/FEEES	470.00	35.00
30-400-4250-00	OFFICE SUPPLIES & EXPENSE	18,743.00	13,176.49
30-400-4250-99	OFFICE SUPP & EXP ALLOCATION	(4,125.00)	(2,904.00)
Subtotal : None		152,414.00	168,417.58
Total [S3L2.12C1]	Office Supplies	152,414.00	168,417.58

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

Subgroup : None

30-400-4261-00	TELEPHONE	35,721.00	33,973.67
30-400-4261-99	TELEPHONE ALLOCATION	(8,284.00)	(7,578.00)
30-400-4263-00	TELEPHONE WIRELESS	2,621.00	2,461.88
Subtotal : None		30,058.00	28,857.55
Total [S3L2.13C1]	Telecommunications (e.g. Internet &	30,058.00	28,857.55

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

Subgroup : None

30-400-4290-00	RECRUITMENT FEES	21,750.00	180.57
30-400-4295-00	ADVERTISING - HELP WANTED	91,372.00	65,849.41
Subtotal : None		113,122.00	66,029.98
Total [S3L2.16C1]	Advertising: Help Wanted	113,122.00	66,029.98

Group : [S3L2.17C1] Licenses & Dues: Patient Care Related Portion

Subgroup : None

30-400-4301-00	LICENSE DUES PT	20,188.00	14,385.24
Subtotal : None		20,188.00	14,385.24
Total [S3L2.17C1]	Licenses & Dues: Patient Care Related	20,188.00	14,385.24

Group : [S3L2.18C1] Continuing Professional Education / Training & Development

Subgroup : [S3L2.18C1] Administration Education / Training

30-400-4164-00	PROF SERVICE ED-ADMINISTRATOR	13,680.00	13,680.00
Subtotal [S3L2.18C1]	Administration Education / Training	13,680.00	13,680.00
Total [S3L2.18C1]	Continuing Professional Education /	13,680.00	13,680.00

Group : [S3L2.19C1] Accounting Services (not related to Appeals)

Subgroup : None

30-400-4325-00	ACCOUNTING	21,607.00	28,800.00
Subtotal : None		21,607.00	28,800.00
Total [S3L2.19C1]	Accounting Services (not related to A	21,607.00	28,800.00

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

Subgroup : None

30-400-4452-00	INSURANCE LIABILITY & MALPRAC	139,897.00	99,599.38
30-400-4452-99	INSURANCE LIAB & MAL ALLOC	(30,773.00)	(21,793.00)
Subtotal : None		109,124.00	77,806.38
Total [S3L2.20C1]	Insurance: Malpractice & General Lia	109,124.00	77,806.38

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

Subgroup : None

30-400-4165-00	PROFESSIONAL SERVICES	24,426.00	51,634.82
30-400-4170-00	PURCHASED SERVICE FIXED	25,852.00	15,584.67

30-400-4259-00	MISCELLANEOUS EXPENSE	20,060.00	19,817.25
30-400-4495-00	PRIOR YEAR EXPENSE	4,934.00	0.00
30-950-7730-00	PRIOR YEAR OTHER EXPENSE	(3,684.00)	0.00
Subtotal : None		71,588.00	87,036.74
Total [S3L2.22C1]	Other A & G Expenses	71,588.00	87,036.74

Group : [S3L2B.1C1] Advertising Marketing

Subgroup : None

30-400-4298-00	ADV/MARKETING PROMOTIONAL	7,469.00	9,602.13
Subtotal : None		7,469.00	9,602.13
Total [S3L2B.1C1]	Advertising Marketing	7,469.00	9,602.13

Group : [S3L2B.2C1] Licenses & Dues Not Patient Related to Resident Care

Subgroup : None

30-400-4302-00	LICENSE DUES NPT	40.00	135.00
Subtotal : None		40.00	135.00
Total [S3L2B.2C1]	Licenses & Dues Not Patient Related	40.00	135.00

Group : [S3L2B.3C1] Accounting: Appeal Service

Subgroup : None

30-400-4331-00	APPEAL FEES	284.00	0.00
Subtotal : None		284.00	0.00
Total [S3L2B.3C1]	Accounting: Appeal Service	284.00	0.00

Group : [S3L2B.6C1] Legal: Other

Subgroup : None

30-400-4330-00	LEGAL	38,521.00	9,516.70
Subtotal : None		38,521.00	9,516.70
Total [S3L2B.6C1]	Legal: Other	38,521.00	9,516.70

Group : [S3L2B.8C1] Management Company Fees

Subgroup : None

30-400-4160-00	MANAGEMENT FEE EXPENSE	614,263.00	609,834.12
Subtotal : None		614,263.00	609,834.12
Total [S3L2B.8C1]	Management Company Fees	614,263.00	609,834.12

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

Subgroup : None

30-400-4457-00	INTEREST WORKING CAPITAL	60,499.00	55,587.71
30-400-4457-99	INTEREST WRKG CAPITAL ALLOC	(13,300.00)	(13,349.00)
Subtotal : None		47,199.00	42,238.71
Total [S3L2B.10C1]	Interest on Working Capital	47,199.00	42,238.71

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

Subgroup : None

30-400-4257-00	LATE CHARGES	19,356.00	14,680.09
30-400-4258-00	FINES & PENALTY	10.00	69,277.00
30-400-4519-00	INTEREST OTHER	48,000.00	715.11
Subtotal : None		67,366.00	84,672.20
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including	67,366.00	84,672.20

Group : [S3L2B.14C1] Bad Debt Expenses

Subgroup : None

30-400-4499-00	BAD DEBT EXPENSE	148,486.00	112,109.55
Subtotal : None		148,486.00	112,109.55
Total [S3L2B.14C1]	Bad Debt Expenses	148,486.00	112,109.55

Group : [S3L2B.15C1] User Fee Assessment

Subgroup : None

30-400-4265-00	USER FEE	845,654.00	826,811.50
Subtotal : None		845,654.00	826,811.50
Total [S3L2B.15C1]	User Fee Assessment	845,654.00	826,811.50

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

Subgroup : None

30-600-4055-00	S&W STAFF DEVELOPMENT	75,199.00	8,681.34
30-600-4055-01	S&W LPN STAFF DEVELOPMENT	6,993.00	40,693.96
30-600-4055-10	S&W STAFF DEVELOPMENT COV	0.00	(320.00)
Subtotal : None		82,192.00	49,055.30
Total [S3L3.1C1]	Staff Development Coordinator Salar	82,192.00	49,055.30

Group : [S3L3.5C1]	Plant Operations: Salaires		
Subgroup : None			
30-510-4021-00	S&W MAINTENANCE	58,605.00	70,939.57
30-510-4021-99	S&W MAINTENANCE ALLOCATION	(33,223.00)	(57,136.00)
30-510-4042-00	S&W MAINTENANCE -SUPERVISOR	78,295.00	73,348.76
Subtotal : None		103,677.00	87,152.33
Total [S3L3.5C1]	Plant Operations: Salaires	103,677.00	87,152.33

Group : [S3L3.8C1]	Plant Operations: Purchased Service		
Subgroup : None			
30-510-4167-00	PURCHASED SERVICE	86,671.00	73,432.49
30-510-4167-99	PURCHASED SERVICE ALLOCATION	(20,563.00)	(29,366.00)
30-510-4170-00	PURCHASED SERVICE - FIXED	102,626.00	130,401.11
30-510-4170-99	PURCHASED SERVICE FIXED ALLOC	(24,537.00)	(52,149.00)
Subtotal : None		144,197.00	122,318.60
Total [S3L3.8C1]	Plant Operations: Purchased Service	144,197.00	122,318.60

Group : [S3L3.9C1]	Plant Operations: Supplies & Expenses		
Subgroup : None			
30-510-4251-00	SUPPLIES & EXPENSE	71,403.00	79,325.40
30-510-4251-99	SUPPLIES & EXPENSE ALLOCATION	(16,803.00)	(31,723.00)
Subtotal : None		54,600.00	47,602.40
Total [S3L3.9C1]	Plant Operations: Supplies & Expens	54,600.00	47,602.40

Group : [S3L3.10C1]	Plant Operatins: Utilities		
Subgroup : None			
30-510-5121-00	ELECTRICITY	260,797.00	236,332.26
30-510-5121-99	ELECTRICITY ALLOCATION	(60,420.00)	(94,508.00)
30-510-5123-00	WATER & SEWERAGE	222,105.00	225,490.70
30-510-5123-99	WATER & SEWERAGE ALLOCATION	(48,857.00)	(49,753.00)
30-510-5125-00	FUEL	447.00	340.47
30-510-5127-00	GAS	94,289.00	103,236.46
30-510-5127-99	GAS ALLOCATION	(23,886.00)	(41,284.00)
Subtotal : None		444,475.00	379,854.89
Total [S3L3.10C1]	Plant Operatins: Utilities	444,475.00	379,854.89

Group : [S3L3.13C1]	Dietician: Salaries		
Subgroup : None			
30-520-4031-00	S&W DIETICIAN	75,068.00	86,684.65
30-520-4031-99	S&W DIETICIAN ALLOC	(14,037.00)	(17,837.00)
Subtotal : None		61,031.00	68,847.65
Total [S3L3.13C1]	Dietician: Salaries	61,031.00	68,847.65

Group : [S3L3.16C1]	Dietician: Purchased Service		
Subgroup : None			
30-520-4031-98	S&W DIETICIAN BILLOUT	4,128.00	4,128.00
Subtotal : None		4,128.00	4,128.00
Total [S3L3.16C1]	Dietician: Purchased Service	4,128.00	4,128.00

Group : [S3L3.18C1]	Dietary: Salaries		
Subgroup : None			
30-520-4032-00	S&W DIETARY	366,250.00	333,113.23
30-520-4032-10	S&W DIETARY COV	0.00	(91.12)
30-520-4032-99	S&W DIETARY ALLOCATION	(74,512.00)	(71,369.00)
30-520-4034-00	S&W COOKS	254,052.00	189,773.56
30-520-4034-99	S&W COOKS ALLOC	(54,288.00)	(36,748.00)
30-520-4042-00	S&W DIETARY SUPERVISOR	60,317.00	72,563.37
30-520-4167-00	PURCHASED SERVICE	2,645.00	0.00
Subtotal : None		554,464.00	487,242.04
Total [S3L3.18C1]	Dietary: Salaries	554,464.00	487,242.04

Group : [S3L3.21C1] Dietary: Food

Subgroup : None

30-520-5220-00	FOOD	483,199.00	359,579.73
30-520-5220-99	FOOD ALLOCATION	(99,124.00)	(74,945.00)
30-520-5223-00	DIETARY SUPPLEMENTS	37,544.00	34,015.82
Subtotal : None		421,619.00	318,650.55
Total [S3L3.21C1]	Dietary: Food	421,619.00	318,650.55

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

Subgroup : None

30-520-4170-00	PURCHASED SERVICE - FIXED	2,116.00	4,000.83
Subtotal : None		2,116.00	4,000.83
Total [S3L3.22C1]	Dietary: Purchased Service	2,116.00	4,000.83

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

Subgroup : None

30-520-4251-00	SUPPLIES & EXPENSE	55,640.00	45,432.13
30-520-4251-99	SUPPLIES & EXPENSE ALLOCATION	(11,319.00)	(9,469.00)
Subtotal : None		44,321.00	35,963.13
Total [S3L3.23C1]	Dietary: Supplies & Expenses	44,321.00	35,963.13

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

Subgroup : [S3L3.24C1] Housekeeping Salries

30-540-4042-00	S&W HOUSEKEEPING SUPERVISOR	77,536.00	70,028.51
30-540-4045-00	S&W HOUSEKEEPING	361,262.00	332,808.84
30-540-4045-10	S&W HOUSEKEEPING COV	0.00	(149.76)
30-540-4045-99	S&W HOUSEKEEPING ALLOCATION	(25,552.00)	(24,936.00)
Subtotal [S3L3.24C1] Housekeeping Salries		413,246.00	377,751.59

Subgroup : [S3L3.24C1] Laundry Salaries

30-530-4040-00	S&W LAUNDRY	123,829.00	117,186.94
Subtotal [S3L3.24C1] Laundry Salaries		123,829.00	117,186.94

Total [S3L3.24C1]	Housekeeping / Laundry: Salaries	537,075.00	494,938.53
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Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense

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

30-540-4251-00	SUPPLIES & EXPENSE	47,539.00	41,310.99
30-540-4251-99	SUPPLIES & EXPENSE ALLOCATION	(10,457.00)	(11,286.00)
Subtotal [S3L3.28C1] Housekeeping Supplies & Expenses		37,082.00	30,024.99

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

30-530-4251-00	SUPPLIES & EXPENSE	12,385.00	17,941.71
Subtotal [S3L3.28C1] Laundry Supplies & Expense		12,385.00	17,941.71

Total [S3L3.28C1]	Housekeeping / Laundry: Supplies & Expense	49,467.00	47,966.70
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Group : [S3L3.29C1] Housekeepong / Laundry: Linen & Bedding

Subgroup : None

30-530-5340-00	LINEN & BEDDING	15,485.00	16,295.89
Subtotal : None		15,485.00	16,295.89
Total [S3L3.29C1]	Housekeepong / Laundry: Linen & Bedding	15,485.00	16,295.89

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

Subgroup : None

30-600-4075-00	S&W MEDICAL RECORDS	54,232.00	52,915.30
30-600-4080-00	S&W CENTRAL SUPPLY	26,587.00	26,784.24
Subtotal : None		80,819.00	79,699.54
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salaries	80,819.00	79,699.54

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

Subgroup : [S3L3.40C1] MMQ Salaries

30-600-4057-01	S&W LPN MDS	80,365.00	41,946.34
30-600-4058-00	S&W MMQ	18,375.00	26,416.85
30-600-4058-01	S&W LPN MMQ	5,666.00	0.00

Subtotal [S3L3.40C1] MMQ Salaries		104,406.00	68,363.19
Subgroup : [S3L3.40C1] MDS Salaries			
30-600-4057-00	S&W MDS	4,754.00	35,504.62
Subtotal [S3L3.40C1] MDS Salaries		4,754.00	35,504.62
Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) E	109,160.00	103,867.81
Group : [S3L3.48C1] Social Service Worker: Salaries			
Subgroup : None			
30-650-6545-00	SOC SERV CONSULTANT	(2,200.00)	53,097.00
30-680-4105-00	S&W SOCIAL SERVICE	20,844.00	15,425.01
30-680-4106-00	S&W ADMIN & SOCIAL SERVICE	92,733.00	71,215.42
30-680-4107-00	S&W SOCIAL SERVICE MEDICARE	95,291.00	94,911.82
Subtotal : None		206,668.00	234,649.25
Total [S3L3.48C1]	Social Service Worker: Salaries	206,668.00	234,649.25
Group : [S3L3.62C1] Direct Restorative Therapy: Consultants			
Subgroup : None			
30-650-6572-00	PT CONSULTANT	12,517.00	9,930.56
30-800-7800-00	PRIV THER PT	232.00	79.57
30-800-7810-00	PRIV THER OT	214.00	400.06
30-802-7800-00	MCARE THER PT	149,292.00	153,903.41
30-802-7810-00	MCARE THER OT	141,545.00	143,096.87
30-802-7820-00	MCARE THER ST	35,732.00	50,374.07
30-804-7800-00	MED B THER PT	101,626.00	84,500.63
30-804-7810-00	MEDB THER OT	45,025.00	56,877.66
30-804-7820-00	MED B THER ST	41,226.00	31,309.07
30-804-7825-00	MED B OTHER PT THERAPY	42,939.00	19,111.04
30-804-7826-00	MED B THER OTHER OT	20,627.00	15,627.31
30-804-7827-00	MED B THER OTHER SPEECH	16,444.00	14,128.99
30-806-7800-00	MCAID THER PT	4,981.00	67.50
30-806-7810-00	MCAID THER OT	4,253.00	67.50
30-806-7820-00	MCAID THER ST	2,374.00	0.00
30-808-7800-00	MGD THERAP PT	68,707.00	86,224.01
30-808-7810-00	MGD THERAP OT	67,708.00	89,341.47
30-808-7820-00	MGD THERAP ST	9,683.00	14,321.84
Subtotal : None		765,125.00	769,361.56
Total [S3L3.62C1]	Direct Restorative Therapy: Consulta	765,125.00	769,361.56
Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries			
Subgroup : None			
30-700-4042-00	S&W RECREATION SUPERVISOR	531.00	3,980.39
30-700-4111-00	S&W RECREATION	178,847.00	191,250.38
Subtotal : None		179,378.00	195,230.77
Total [S3L3.64C1]	Recreational Therapy/Activities: Sala	179,378.00	195,230.77
Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service			
Subgroup : None			
30-700-5120-00	CABLE TV SERVICES	55,350.00	52,857.27
30-700-7045-00	PROGRAMS & ENTERTAINMENT	6,100.00	4,650.00
Subtotal : None		61,450.00	57,507.27
Total [S3L3.67C1]	Recreational Therapy/Activities: Purc	61,450.00	57,507.27
Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses			
Subgroup : None			
30-700-4251-00	SUPPLIES & EXPENSE	3,622.00	3,166.72
Subtotal : None		3,622.00	3,166.72
Total [S3L3.68C1]	Recreational Therapy/Activities: Sup	3,622.00	3,166.72
Group : [S3L3.80C1] Variable Job Related Education			
Subgroup : None			
30-400-4256-00	EMPLOYEES EDUCATION	2,318.00	2,315.00
Subtotal : None		2,318.00	2,315.00
Total [S3L3.80C1]	Variable Job Related Education	2,318.00	2,315.00

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

Subgroup : None

30-650-6511-00	MEDICAL DIRECTOR	30,000.00	22,500.00
Subtotal : None		30,000.00	22,500.00
Total [S3L3.82C1]	Physician Services: Medical Director	30,000.00	22,500.00

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

Subgroup : None

30-650-6514-00	EMPLOYEE PHYSICALS	45.00	225.00
Subtotal : None		45.00	225.00
Total [S3L3.85C1]	Physician Services: Employee Physicals	45.00	225.00

Group : [S3L3.86C1] Physician Services: Other

Subgroup : None

30-650-6540-00	PSYCHIATRIC CONSULT	3,018.00	2,342.50
Subtotal : None		3,018.00	2,342.50
Total [S3L3.86C1]	Physician Services: Other	3,018.00	2,342.50

Group : [S3L3.87C1] Legend Drugs

Subgroup : None

30-400-4211-00	HEP B/TB/FLU VACCINE	2,250.00	4,154.80
30-400-4500-00	MEDICAID SECONDARY BD EXP	1,097.00	420.88
30-600-6034-00	IV STARTS MEDICARE	6,458.00	4,136.00
30-770-7730-00	PRIVATE ANCILLARY LABS	116.00	136.86
30-770-7990-00	PRIV ANCIL ROUTINE/COMPLEX	0.00	1,416.24
30-772-6091-00	MCARE ANCIL MEDICAL SUPPLIES	3,669.00	2,967.26
30-772-7700-00	MCARE ANCIL PHARMACY	109,563.00	116,046.24
30-772-7710-00	MCARE ANCI IV	265.00	0.00
30-772-7720-00	MCARE ANCIL MED EQUIP	1,319.00	92.92
30-772-7730-00	MCARE ANCI LABS	26,631.00	32,369.16
30-772-7742-00	MCARE RESPIRATORY THERAPY	0.00	170.34
30-772-7750-00	MCARE ANCIL X-RAY	6,169.00	7,351.46
30-772-7760-00	MCARE ANCIL AMBULANCE	13,064.00	33,996.52
30-772-7770-00	MCARE AIR FLUIDIZED THERAPY	0.00	200.28
30-772-7982-00	MCARE ANCI OTHER IMAGING	2,339.00	2,649.57
30-772-7986-00	MCARE Ancil Cardiology	203.00	306.49
30-772-7988-00	MCARE EKG/ECG	0.00	69.32
30-772-7990-00	MCARE ANCI ROUTINE/CMPLX	643.00	2,058.88
30-774-7982-00	MEDB ANCIL OTHER IMAGING	209.00	0.00
30-776-6091-00	MCAID ANCI MEDICAL SUPPLIES	0.00	1,244.47
30-776-7700-00	MCAID ANCIL PHARMACY	13,891.00	11,184.99
30-776-7710-00	MCAID ANCI IV	0.00	396.00
30-776-7720-00	MCAID ANCIL MED EQUIP	2,795.00	2,474.58
30-776-7730-00	MCAID ANCIL LAB	388.00	0.00
30-776-7750-00	MCAID ANCIL X-RAY	0.00	160.01
30-776-7760-00	MCAID ANCIL AMBULANCE	1,537.00	0.00
30-776-7990-00	MCAID ANCI ROUTINE/CMPLX	0.00	955.92
30-778-6091-00	MGD CARE ANCILL MED SUPPLIES	1,168.00	1,722.63
30-778-7700-00	MGD ANCIL PHARMACY	71,314.00	73,354.93
30-778-7710-00	MGD ANCIL IV	0.00	294.09
30-778-7720-00	MGD ANCIL MED EQUIP	0.00	483.51
30-778-7730-00	MGD ANCIL LABS	9,474.00	16,760.90
30-778-7750-00	MGD ANCIL X-RAY	1,711.00	2,561.90
30-778-7760-00	MGD ANCIL AMBULANCE	703.00	0.00
30-778-7982-00	MGD OTHER IMAGING	1,431.00	1,598.45
30-778-7986-00	MGD ANCIL CARDIOLOGY	67.00	335.00
30-778-7990-00	MGD ANCIL ROUTINE/CMPLX	1,644.00	7,125.60
Subtotal : None		280,118.00	329,196.20
Total [S3L3.87C1]	Legend Drugs	280,118.00	329,196.20

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

Subgroup : None

30-600-6075-00	SUPPLIES NURSING MEDICARE	283,487.00	265,550.31
30-600-6080-00	SUPPLIES NURSING	476.00	0.00
30-860-8030-00	COVID 19 EXPENSES	383,311.00	686,926.80
Subtotal : None		667,274.00	952,477.11

Total [S3L3.89C1]	House Supplies Not Resold	667,274.00	952,477.11
Group : [S3L3.92C1] Pharmacy Consultant			
Subgroup : None			
30-650-6530-00	PHARMACY CONSULT	13,039.00	12,917.63
Subtotal : None		13,039.00	12,917.63
Total [S3L3.92C1]	Pharmacy Consultant	13,039.00	12,917.63
Group : [S3L4.1C1] Depreciaton			
Subgroup : [S3L4.1C Improvements Depreciation			
30-450-4560-00	DEPRECIATION BUILDING IMPROV	0.00	16,237.00
Subtotal [S3L4.1C1B] Improvements Depreciation		0.00	16,237.00
Subgroup : [S3L4.1C Equipment Depreciation			
30-450-4570-00	DEPRECIATION EQUIPMENT	36,000.00	66,481.00
30-450-4575-00	DEPRECIATION EQUIPMENT & COMF	0.00	4,299.00
Subtotal [S3L4.1C1C] Equipment Depreciation		36,000.00	70,780.00
Subgroup : [S3L4.1C Software Depreciaton			
30-400-4548-00	AMORT SOFTWARE EXPENSE	0.00	1,407.00
Subtotal [S3L4.1C1D] Software Depreciaton		0.00	1,407.00
Total [S3L4.1C1]	Depreciaton	36,000.00	88,424.00
Group : [S3L4.6C1] Building Insurance Expense-SNF-CR			
Subgroup : None			
30-450-4590-00	INSURANCE BUILDING & EQUIPMEN	37,513.00	35,202.34
30-450-4590-99	INSUR BLDG&EQUIP ALLOCATION	(13,884.00)	(12,459.00)
Subtotal : None		23,629.00	22,743.34
Total [S3L4.6C1]	Building Insurance Expense-SNF-CR	23,629.00	22,743.34
Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR			
Subgroup : None			
30-400-4253-99	PROPERTY TAXES ALLOCATION	(2,577.00)	(2,501.00)
30-450-4510-00	REAL ESTATE TAXES	329,804.00	332,693.24
30-450-4510-99	REAL ESTATE TAXES ALLOCATION	(121,985.00)	(123,162.00)
Subtotal : None		205,242.00	207,030.24
Total [S3L4.8C1]	Real Estate Tax Expense-SNF-CR	205,242.00	207,030.24
Group : [S3L4.10C1] Personal Property Tax Expense-SNF-CR			
Subgroup : None			
30-400-4253-00	PERSONAL PROPERTY TAXES	11,722.00	11,334.46
Subtotal : None		11,722.00	11,334.46
Total [S3L4.10C1]	Personal Property Tax Expense-SNF-	11,722.00	11,334.46
Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR			
Subgroup : None			
30-400-4252-00	EQUIPMENT LEASE/RENT	33,243.00	24,321.52
30-400-4252-99	EQUIPMENT LEASE/RENT ALLOC	(7,312.00)	(5,368.00)
Subtotal : None		25,931.00	18,953.52
Total [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR	25,931.00	18,953.52
Group : [S3L4.14C1] Real Poperty Rent Expense-SNF-CR			
Subgroup : None			
30-450-4535-00	RENT / MORTGAGE	2,058,645.00	2,320,396.79
30-450-4535-99	RENT PROPERTY ALLOCATION	(762,114.00)	(739,914.00)
30-450-4545-00	AMORT LEASE COSTS	0.00	5,304.34
Subtotal : None		1,296,531.00	1,585,787.13
Total [S3L4.14C1]	Real Poperty Rent Expense-SNF-CR	1,296,531.00	1,585,787.13
Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
30-400-4415-00	HEALTH INSURANCE	203,395.00	237,239.64
30-400-4415-99	HEALTH INSURANCE ALLOCATION	(12,042.00)	(11,457.00)
30-400-4417-00	DENTAL INSURANCE	(1,444.00)	(4,796.01)
30-400-4418-00	VISION INSURANCE	81.00	(159.32)

Subtotal : None		189,990.00	220,827.31
Total [CLA-53.01]	LA-Group Health/Life	189,990.00	220,827.31
Group : [CLA-53.02]	LA-Employee Pensions		
Subgroup : None			
30-400-4336-00	401K EXPENSE	9,412.00	11,761.72
Subtotal : None		9,412.00	11,761.72
Total [CLA-53.02]	LA-Employee Pensions	9,412.00	11,761.72
Group : [CLA-53.03]	LA-Employee Benefits		
Subgroup : None			
30-400-4320-00	CORI CHECKS/BACKGROUND	4,045.00	3,911.95
30-400-4337-00	EMPLOYEE BENEFIT	5,579.00	7,588.34
30-510-4310-00	EMPLOYEE UNIFORMS	0.00	292.29
30-540-4310-00	EMPLOYEE UNIFORMS	0.00	892.96
30-860-8035-00	S&W COVID 19 EXPENSES	0.00	3,328.48
Subtotal : None		9,624.00	16,014.02
Total [CLA-53.03]	LA-Employee Benefits	9,624.00	16,014.02
Group : [CLA-53.04]	LA-Payroll Taxes		
Subgroup : None			
30-400-4400-00	PAYROLL TAXES	575,475.00	618,130.86
30-400-4400-99	PAYROLL TAXES ALLOCATION	(28,835.00)	(35,474.00)
30-400-4406-00	MA EMPLOYER MEDICAL LEAVE	45,380.00	43,721.16
Subtotal : None		592,020.00	626,378.02
Total [CLA-53.04]	LA-Payroll Taxes	592,020.00	626,378.02
Group : [CLA-53.05]	LA-Workers Comp		
Subgroup : None			
30-400-4425-00	WORKERS COMP INSURANCE	141,580.00	118,040.50
30-400-4425-99	WORKERS COMP INSURANCE ALLO	(6,059.00)	(5,765.00)
Subtotal : None		135,521.00	112,275.50
Total [CLA-53.05]	LA-Workers Comp	135,521.00	112,275.50
Group : [SOBREL3.3]	Assisted Living Expenses		
Subgroup : None			
50-400-4001-99	S&W ADMINISTRATION ALLOC	16,251.00	13,568.00
50-400-4007-99	S&W OFFICE ALLOCATION	22,803.00	32,770.00
50-400-4008-99	S&W CLERICAL ALLOC	0.00	46,917.00
50-400-4160-00	MANAGEMENT FEE	56,452.00	56,856.58
50-400-4167-00	PURCHASED SERVICE	3,525.00	0.00
50-400-4221-99	COMPUTER EXPENSE ALLOCATION	14,911.00	15,141.00
50-400-4250-99	OFFICE SUPP & EXP ALLOCAT	4,125.00	2,904.00
50-400-4252-99	EQUIPMENT LEASE/RENT ALLOC	7,312.00	5,368.00
50-400-4253-99	PROPERTY TAXES ALLOC	2,577.00	2,501.00
50-400-4256-00	EMPLOYEES EDUC	325.00	200.00
50-400-4259-00	MISC EXPENSE	0.00	3,163.60
50-400-4261-00	TELEPHONE	0.00	52.87
50-400-4261-99	TELEPHONE ALLOC	8,284.00	7,578.00
50-400-4298-00	ADVERTISING PROMO	249.00	708.98
50-400-4301-00	LICENSE DUES PT	5,705.00	6,454.96
50-400-4400-00	PAYROLL TAXES	54,595.00	45,663.00
50-400-4400-99	PR TAXES ALLOC	28,835.00	35,474.00
50-400-4415-99	HEALTH INSURANCE ALLOC	12,042.00	11,457.00
50-400-4417-00	DENTAL INSURANCE	1,515.00	1,340.63
50-400-4425-00	WORKERS COMP INSURANCE	0.00	2,929.00
50-400-4425-99	WORKER COMP INSURANCE ALL	6,059.00	5,765.00
50-400-4452-99	INSUR LIAB & MAL ALLOC	30,773.00	21,793.00
50-400-4457-99	INT ON WORKING CAP ALLOC	13,300.00	13,349.00
50-450-4510-99	REAL ESTATE TAX ALLOCATION	121,985.00	123,162.00
50-450-4535-99	RENT PROPERTY ALLOCATION	762,114.00	739,914.00
50-450-4590-99	BLDG & EQUIPMENT INS ALLOC	13,884.00	12,459.00
50-510-4021-99	S&W MAINTENANCE ALLOCATION	33,223.00	57,136.00
50-510-4167-99	PURCHASED SERV ALLOC	20,563.00	29,366.00
50-510-4170-99	PURCHASED SERVICE FIXED ALLOC	24,537.00	52,149.00
50-510-4251-99	SUPPLIES&EXPENSE ALLOCATION	16,803.00	31,723.00

50-510-5121-99	ELECTRICITY ALLOCATION	60,420.00	94,508.00
50-510-5123-99	WATER & SEWERAGE ALLOCATION	48,857.00	49,753.00
50-510-5127-99	GAS ALLOCATION	23,886.00	41,284.00
50-520-4031-99	S&W DIETICIAN ALLOCATION	15,532.00	17,837.00
50-520-4032-99	S&W DIETARY ALLOCATION	74,512.00	71,369.00
50-520-4034-99	S&W COOKS ALLOCATION	54,288.00	36,748.00
50-520-4035-00	S&W FOOD SERVICE	99,315.00	111,092.24
50-520-4251-00	SUPPLY AND EXPENSE	502.00	0.00
50-520-4251-99	SUPPLIES & EXPENSE FOOD SER A	10,817.00	9,469.00
50-520-5220-00	FOOD	172.00	0.00
50-520-5220-99	FOOD ALLOCATION	97,629.00	74,979.90
50-530-4040-00	S&W LAUNDRY	0.00	19,250.41
50-540-4045-99	S&W HOUSEKEEPING ALLOCATION	25,552.00	24,936.00
50-540-4251-99	SUPPLIES&EXPENSE ALLOCATION	10,457.00	11,286.00
50-600-4000-00	S&W DIRECTOR	115,682.00	92,176.62
50-600-4090-00	S&W PERSONAL CARE ATTENDENT	343,028.00	286,436.16
50-600-6080-00	SUPPLIES NURSING	2,044.00	5,006.04
50-700-4111-00	S&W RECREATION	49,115.00	22,678.02
50-700-4167-00	ACTIVITIES PURCHASED SERVICE	1,906.00	1,789.20
50-700-4251-00	ACTIVITIES SUPPLIES & EXPENSE	6,146.00	9,244.53
50-700-5579-00	RESPIRE TELEPHONE	1,471.00	1,642.99
50-700-5580-00	RESPIRE CABLE	1,473.00	1,638.52
50-700-7030-00	ACTIV OUTSIDE TRANS SRV	0.00	61.10
50-700-7045-00	AL RES ACTIV PROGRAMS &	10,680.00	8,700.00
50-750-4125-00	S&W MARKEING	64,853.00	73,403.48
50-750-4251-00	MARKETING SUPPLIES & EXPENSE	1,428.00	3,526.24
50-750-7555-00	FLOWERS & GIVEAWAYS	57.00	1,283.00
50-860-8030-00	COVID 19 EXPENSES	7,019.00	14,378.13
Subtotal : None		2,409,588.00	2,462,340.20
Total [SOBREL3.3C1] Assisted Living Expenses		2,409,588.00	2,462,340.20

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

Tickmarks

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