

Client: **A285161 - Bane John Scott LLC**  
Engagement: **MDMC 2022 - Bane John Scott LLC**  
Period Ending: **12/31/2022**  
Trial Balance: **T01 - Master TB**  
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	1st PP-Mcaid 12/31/2021	JE Ref #	MCD JE	MCAID 12/31/2022
<b>Group : [TB]</b>	<b>Trial Balance</b>				
<b>Subgroup : [1]</b>	<b>Balance Sheet</b>				
30-100-1010-00	MASTER ZBA INTER-CO	10,236,588.29		0.00	12,709,165.00
30-100-1010-50	MASTER INTER-CO	(8,571,485.44)		0.00	(10,534,494.00)
30-100-1012-00	CASH DISBURSEMENT	(162,000.74)		0.00	(2,005,997.00)
30-100-1020-00	CASH PAYROLL	(5,481.86)		0.00	(16,486.00)
30-100-1035-00	CASH PETTY CASH	750.00		0.00	750.00
30-105-1060-00	A/R ACCOUNTS RECEIVABLE	1,343,646.29		0.00	1,836,223.00
30-105-1061-00	A/R EXCHANGE	10,616.70		0.00	16,113.00
30-105-1065-00	A/R OTHER	16,822.23		0.00	16,822.00
30-105-1120-00	A/R ALLOWANCE DOUBTFUL ACCOUN	(141,957.71)		0.00	(191,336.00)
30-120-1280-00	PREPAID INSURANCE	57,393.51		0.00	11,007.00
30-120-1281-00	PREPAID WORKERS COMP INS	95.50		0.00	14,143.00
30-120-1300-00	PREPD EXPENSE OTHER	1,435.45		0.00	64,599.00
30-120-1301-00	PREPAID HEALTH INSURANCE	(100,252.16)		0.00	(206,944.00)
30-130-1330-00	INVENTORY FACILITY	47,500.00		0.00	47,500.00
30-135-1561-00	BUILDING IMPROVEMENTS	256,098.54		0.00	257,452.00
30-135-1641-00	COMPUTER EQUIPMENT	38,127.60		0.00	41,008.00
30-135-1670-00	EQUIPMENT	297,847.26		0.00	324,026.00
30-135-1688-00	SOFTWARE	5,177.65		0.00	5,178.00
30-136-1561-00	ACCUM DEPR BUILDING IMROVEMEN	(42,202.00)		0.00	(46,006.00)
30-136-1641-00	ACCUM DEPR COMPUTER EQUIPMENT	(10,221.00)		0.00	(10,221.00)
30-136-1670-00	ACCUM DEPR EQUIPMENT	(83,787.00)		0.00	(93,266.00)
30-136-1688-00	ACCUM DEPREC SOFTWARE	(4,655.50)		0.00	(5,026.00)
30-150-1250-00	PATIENT FUNDS EXCHANGE	(85.14)		0.00	(325.00)
30-150-1863-00	INTER-CO RR ESCROW	380,877.69		0.00	0.00
30-200-2010-00	A/P ACCOUNTS PAYABLE	(2,145,657.00)		0.00	(2,392,268.00)
30-200-2012-00	DUE TO/FROM MEDICAID	60,000.00		0.00	0.00
30-200-2016-00	DUE TO/FROM MEDICARE	(358,955.81)		0.00	0.00
30-200-2401-00	A/P MGMT FEE PAYABLE	(7,999.77)		0.00	(21,553.00)
30-205-2030-00	ACCRUED EXPENSES	(16,161.56)		0.00	(149,859.00)
30-205-2035-00	ACCRUED PAYROLL	(247,068.47)		0.00	(253,600.00)
30-205-2036-00	ACCRUED VACATION PAY	(208,101.55)		0.00	(199,931.00)
30-210-2075-00	USER FEE PAYABLE	(277,904.54)		0.00	(370,302.00)
30-215-2104-00	NOTES S-T INSURANCE FINANCING	(44,997.17)		0.00	0.00
30-220-2214-00	PAYROLL ACCRUED PAYROLL TAXES	(40,033.75)		0.00	(13,571.00)
30-220-2216-00	PAYROLL MUTA	(3,472.77)		0.00	(3,473.00)
30-220-2219-00	PAYROLL FEDERAL TAX DEPOSITS	(48,010.67)		0.00	(48,011.00)
30-225-2223-00	PAYROLL FSA MEDICAL	(266.74)		0.00	(267.00)
30-225-2225-00	PAYROLL 401K WITHHOLDING	0.04		0.00	0.00
30-225-2227-00	PAYROLL WITHHOLDING OTHER	0.02		0.00	0.00
30-225-2230-00	PAYROLL COL LIFE INSURANCE	(3,786.45)		0.00	(1,607.00)
30-225-2231-00	PAYROLL 401K LOANS	(81.00)		0.00	(81.00)
30-230-2251-01	CLA-True Deferred Revenue	(70,714.34)		0.00	(30,327.00)
30-230-2252-00	DEFERRED RENT	(1,005,460.38)		0.00	(1,122,412.00)
30-230-2253-00	SUSPENSE DOLLARS POLLING	(8,000.00)		0.00	(5,000.00)
30-240-2315-10	DUE TO/FROM BANE CONCORD	(430,117.44)		0.00	(358,288.00)
30-240-2405-00	Colonial ZBA Inter-Co	(88,947.01)		0.00	28,005.00
30-240-2411-00	EXCHANGE HANCOCK PARK	14,515.77		0.00	14,516.00
30-260-2770-00	RETAINED EARNINGS	1,097,986.17		0.00	1,556,471.00
<b>Subtotal [1] Balance Sheet</b>		<b>(262,386.26)</b>		<b>0.00</b>	<b>(373,061.00)</b>
<b>Subgroup : [2]</b>	<b>Income Statement</b>				
30-310-3000-00	PRIVATE ROOM & BOARD	(941,819.00)		0.00	(1,583,767.00)
30-310-3090-00	PRIVATE PY INCOME	10,858.84		0.00	(4,148.00)
30-310-3200-00	PRIVATE PHARMACY	(178.29)		0.00	178.00
30-310-3320-00	PRIVATE SPEECH	178.29		0.00	0.00
30-311-3000-00	MEDICAID PENDING ROOM & BOARD	(69,154.33)		0.00	(128,961.00)
30-311-3090-00	MEDICAID PENDING PRIOR YEAR	118,907.04		0.00	88,853.00
30-315-3000-00	MEDICARE ROOM & BOARD	(3,121,291.05)		0.00	(2,751,679.00)
30-315-3028-00	MEDICARE HSS STIMULUS	(193,516.44)		0.00	0.00
30-315-3090-00	MEDICARE PY INCOME	(2,034.34)		0.00	(13,514.00)
30-315-3200-00	MEDICARE PHARMACY	(121,708.86)		0.00	(119,730.00)
30-315-3210-00	MEDICARE IV THERAPY	(6,305.65)		0.00	(7,951.00)
30-315-3220-00	MEDICARE MED EQUIP	(4,738.31)		0.00	(1,316.00)
30-315-3230-00	MEDICARE LABS	(36,300.97)		0.00	(24,565.00)
30-315-3250-00	MEDICARE X-RAY	(7,180.01)		0.00	(4,025.00)
30-315-3270-00	MEDICARE AIR FLUIDIZED RENTAL	(3,916.08)		0.00	(2,416.00)
30-315-3300-00	MEDICARE PT	(571,781.50)		0.00	(502,755.00)
30-315-3301-00	MEDICARE PT EVAL	(48,386.98)		0.00	(47,258.00)

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Account	Description	1st PP-Mcaid	JE Ref #	MCD JE	MCAID
		12/31/2021			12/31/2022
30-315-3310-00	MEDICARE OT	(546,150.48)		0.00	(494,089.00)
30-315-3311-00	MEDICARE OT EVAL	(46,596.36)		0.00	(47,832.00)
30-315-3320-00	MEDICARE SPEECH	(176,552.76)		0.00	(163,561.00)
30-315-3321-00	MEDICARE ST EVAL	(54,656.94)		0.00	(34,909.00)
30-315-3342-00	MEDICARE CONT ADJ OTHER	1,643,415.67		0.00	1,452,546.00
30-315-3382-00	MEDICARE OTHER IMAGING	(1,800.21)		0.00	(1,537.00)
30-315-3388-00	MEDICARE EKG/ECG	(247.31)		0.00	(119.00)
30-315-4900-00	MEDICARE SEQ CONT ADJ	(80.15)		0.00	29,427.00
30-320-3300-00	MED B PT	(173,292.32)		0.00	(72,118.00)
30-320-3301-00	MED B PT EVALUATION	(8,638.92)		0.00	(5,478.00)
30-320-3310-00	MED B OT	(119,247.12)		0.00	(96,882.00)
30-320-3311-00	MED B OCCUPATIONAL THERAPY	(8,300.84)		0.00	(5,509.00)
30-320-3320-00	MED B SPEECH	(30,363.24)		0.00	(76,231.00)
30-320-3321-00	MED B ST EVAL	(8,070.06)		0.00	(6,966.00)
30-320-3342-00	MED B CONT ADJ OTHER	203,844.57		0.00	151,563.00
30-325-3000-00	MASS MEDICAID ROOM&BOARD	(5,407,432.05)		0.00	(6,494,126.00)
30-325-3010-00	MEDICAID COVID TRANS ADD-ON	(3,640.00)		0.00	(13,400.00)
30-325-3028-00	COMM OF MASS STIMULUS	(457,677.00)		0.00	0.00
30-325-3029-00	MEDICAID LUMP SUM	(10,276.00)		0.00	0.00
30-325-3090-00	MEDICAID PY INCOME	(125,520.34)		0.00	(79,211.00)
30-325-3200-00	MEDICAID PHARMACY	(12,915.25)		0.00	(18,867.00)
30-325-3230-00	MEDICAID LABS	(239.39)		0.00	(122.00)
30-325-3300-00	MEDICAID PT	(1,731.24)		0.00	(2,614.00)
30-325-3301-00	MEDICAID PT EVAL	(227.34)		0.00	(228.00)
30-325-3310-00	MEDICAID OT	(2,201.26)		0.00	(3,706.00)
30-325-3311-00	MEDICAID OT EVAL	(659.34)		0.00	(920.00)
30-325-3320-00	MEDICAID SPEECH	(1,561.44)		0.00	(580.00)
30-325-3342-00	MEDICAID CONT ADJ OTHER	19,762.60		0.00	29,092.00
30-326-3000-00	MEDICAID MGD CARE ROOM & BOARD	(395,170.80)		0.00	(583,931.00)
30-326-3090-00	MEDICAID MGD CARE PY	(11,194.73)		0.00	0.00
30-326-3200-00	MEDICAID MGD CARE PHARMACY	(1,612.13)		0.00	(1,646.00)
30-326-3230-00	MEDICAID MGD CARE LABS	(91.87)		0.00	(206.00)
30-326-3300-00	MEDICAID MGD CARE PT	(1,169.58)		0.00	0.00
30-326-3301-00	MEDICAID MGD CARE PT EVAL	(227.34)		0.00	0.00
30-326-3311-00	MEDICAID MGD CARE OT EVAL	(219.78)		0.00	0.00
30-326-3342-00	MEDICAID MGD CARE CONT ADJ	2,888.77		0.00	2,544.00
30-330-3000-00	INSURANCE ROOM & BOARD	(415,448.54)		0.00	(498,131.00)
30-330-3090-00	INSURANCE PY INCOME	(176.64)		0.00	(3,000.00)
30-330-3200-00	INSURANCE PHARMACY	(53,193.19)		0.00	(60,569.00)
30-330-3210-00	INSURANCE IV THERAPY	(1,935.57)		0.00	(3,401.00)
30-330-3230-00	INSURANCE LABS	(5,318.63)		0.00	(9,615.00)
30-330-3240-00	INSURANCE OXYGEN	(2,599.30)		0.00	(4,696.00)
30-330-3250-00	INSURANCE X-RAY	(871.00)		0.00	(1,393.00)
30-330-3270-00	INSURANCE AIR FLUIDIZED RENTAL	(870.20)		0.00	(2,121.00)
30-330-3300-00	INSURANCE PT	(123,634.04)		0.00	(209,841.00)
30-330-3301-00	INSURANCE PT EVAL	(13,413.06)		0.00	(24,885.00)
30-330-3310-00	INSURANCE OT	(156,162.86)		0.00	(226,274.00)
30-330-3311-00	INSURANCE OT EVAL	(12,710.86)		0.00	(26,215.00)
30-330-3320-00	INSURANCE SPEECH	(31,812.86)		0.00	(65,286.00)
30-330-3321-00	INSURANCE ST EVAL	(10,764.84)		0.00	(15,686.00)
30-330-3342-00	INSURANCE CONT ADJ	388,660.61		0.00	631,778.00
30-330-3382-00	INSURANCE OTHER IMAGING	(334.00)		0.00	(1,218.00)
30-330-3388-00	INSURANCE EKG/ECG	(59.33)		0.00	(70.00)
30-330-3390-00	INSURANCE ROUTINE/COMPLEX	(105.00)		0.00	(35.00)
30-335-3000-00	BC/BS ROOM & BOARD	(212,689.00)		0.00	(123,041.00)
30-335-3200-00	BC/BS PHARMACY	(13,543.46)		0.00	(9,334.00)
30-335-3210-00	BC/BS IV THERAPY	(882.60)		0.00	(4,181.00)
30-335-3220-00	BC/BS MED EQUIP	(42.64)		0.00	(47.00)
30-335-3300-00	BC/BS PT	(41,061.84)		0.00	(38,430.00)
30-335-3301-00	BC/BS PT EVAL	(4,546.80)		0.00	(4,110.00)
30-335-3310-00	BC/BS OT	(44,316.14)		0.00	(35,329.00)
30-335-3311-00	BC/BS OT EVAL	(4,395.60)		0.00	(4,379.00)
30-335-3320-00	BC/BS SPEECH	(3,830.34)		0.00	(7,762.00)
30-335-3321-00	BC/BS ST EVAL	(1,427.56)		0.00	(2,947.00)
30-335-3342-00	BC/BS CONT ADJ	114,046.98		0.00	106,225.00
30-340-3000-00	HARVARD ROOM & BOARD	(50,546.00)		0.00	(43,780.00)
30-340-3200-00	HARVARD PHARMACY	(3,462.89)		0.00	(4,455.00)
30-340-3230-00	HARVARD LABS	(1,132.23)		0.00	(586.00)
30-340-3250-00	HARVARD X-RAY	(134.00)		0.00	0.00
30-340-3300-00	HARVARD PT	(22,495.32)		0.00	(13,745.00)
30-340-3301-00	HARVARD PT EVAL	(2,728.08)		0.00	(1,370.00)

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		12/31/2021			12/31/2022
30-340-3310-00	HARVARD OT	(22,186.00)		0.00	(13,205.00)
30-340-3311-00	HARVARD OT EVAL	(2,857.14)		0.00	(1,380.00)
30-340-3320-00	HARVARD SPEECH	(4,148.94)		0.00	(5,009.00)
30-340-3321-00	HARVARD ST EVAL	(1,620.54)		0.00	(1,220.00)
30-340-3342-00	HARVARD CONT ADJ	59,386.83		0.00	54,477.00
30-345-3000-00	TUFTS ROOM & BOARD	(619,701.00)		0.00	(1,214,109.00)
30-345-3090-00	TUFTS PY INCOME	(1,344.00)		0.00	491.00
30-345-3200-00	TUFTS PHARMACY	(35,354.46)		0.00	(43,658.00)
30-345-3210-00	TUFTS IV THERAPY	(3,420.50)		0.00	(2,815.00)
30-345-3230-00	TUFTS LABS	(12,339.48)		0.00	(9,613.00)
30-345-3250-00	TUFTS X-RAY	(1,685.09)		0.00	(1,350.00)
30-345-3270-00	TUFTS AIR FLUIDIZED RENTAL	(600.86)		0.00	(1,285.00)
30-345-3300-00	TUFTS PT	(197,954.08)		0.00	(239,661.00)
30-345-3301-00	TUFTS PT EVAL	(18,223.64)		0.00	(22,602.00)
30-345-3310-00	TUFTS OT	(201,815.92)		0.00	(247,768.00)
30-345-3311-00	TUFTS OT EVAL	(17,701.46)		0.00	(22,766.00)
30-345-3320-00	TUFTS SPEECH	(26,216.02)		0.00	(65,862.00)
30-345-3321-00	TUFTS ST EVAL	(2,450.60)		0.00	(3,232.00)
30-345-3342-00	TUFTS CONT ADJ	503,390.34		0.00	663,541.00
30-345-3382-00	TUFTS OTHER IMAGING	(668.00)		0.00	(602.00)
30-345-3390-00	TUFTS ROUTINE/COMPLEX	(1,140.49)		0.00	(2,881.00)
30-380-3880-00	INTEREST INCOME	(141.80)		0.00	(245.00)
30-385-3790-00	OTHER MISCELLANEOUS INCOME	(9,890.00)		0.00	(1,255,348.00)
30-385-3791-00	Refundable Advance Revenue	(1,316,400.00)		0.00	0.00
30-385-3880-00	OTHER INTEREST INCOME	(85.93)		0.00	(22.00)
30-400-4001-00	S&W ADMINISTRATION	125,156.94		0.00	122,278.00
30-400-4006-00	S&W RECEPTION	85,599.54		0.00	88,466.00
30-400-4006-10	S&W RECEPTION COV	(336.00)		0.00	0.00
30-400-4007-00	S&W OFFICE	98,932.34		0.00	179,376.00
30-400-4007-10	S&W OFFICE COV	(327.44)		0.00	0.00
30-400-4010-98	S&W CLERICAL HO BILL-OUT	148,391.16		0.00	79,641.00
30-400-4151-00	PAYROLL/BKKP SERVICE	46,483.46		0.00	42,993.00
30-400-4160-00	MANAGEMENT FEE EXPENSE	660,352.81		0.00	739,312.00
30-400-4165-00	PROFESSIONAL SERVICES	41,144.68		0.00	16,543.00
30-400-4170-00	PURCHASED SERVICE FIXED	9,932.07		0.00	9,554.00
30-400-4211-00	HEP B/TB/FLU VACCINE	4,970.17		0.00	2,989.00
30-400-4220-00	COMPUTER EXPENSE	67,653.09		0.00	74,110.00
30-400-4220-98	COMPUTER EXPENSE BILL-OUT	5,164.56		0.00	5,165.00
30-400-4225-00	FIXED SOFTWARE EXPENSE	80,771.61		0.00	66,015.00
30-400-4240-00	PRINTING EXPENSE	9,415.43		0.00	1,231.00
30-400-4245-00	POSTAGE EXPENSE	3,086.08		0.00	1,808.00
30-400-4248-00	BANK CHARGES/FEEs	35.00		0.00	4,185.00
30-400-4250-00	OFFICE SUPPLIES & EXPENSE	19,218.64		0.00	29,203.00
30-400-4252-00	EQUIPMENT LEASE/RENT	23,051.12		0.00	17,790.00
30-400-4253-00	PERSONAL PROPERTY TAXES	152.42		0.00	146.00
30-400-4256-00	EMPLOYEES EDUCATION	789.00		0.00	1,697.00
30-400-4257-00	LATE CHARGES	3,819.53		0.00	8,128.00
30-400-4259-00	MISCELLANEOUS EXPENSE	6,643.36		0.00	7,418.00
30-400-4261-00	TELEPHONE	26,684.00		0.00	27,835.00
30-400-4263-00	TELEPHONE WIRELESS	2,740.12		0.00	2,332.00
30-400-4265-00	USER FEE	713,414.60		0.00	734,632.00
30-400-4295-00	ADVERTISING - HELP WANTED	52,171.02		0.00	67,730.00
30-400-4298-00	ADV/MARKETING PROMOTIONAL	7,775.50		0.00	7,018.00
30-400-4301-00	LICENSE DUES PT	17,559.50		0.00	13,950.00
30-400-4320-00	CORI CHECKS/BACKGROUND	3,122.22		0.00	3,087.00
30-400-4325-00	ACCOUNTING	10,026.19		0.00	9,647.00
30-400-4330-00	LEGAL	17,686.24		0.00	29,162.00
30-400-4336-00	401K EXPENSE	9,567.58		0.00	11,620.00
30-400-4337-00	EMPLOYEE BENEFIT	2,698.49		0.00	5,509.00
30-400-4400-00	PAYROLL TAXES	564,648.05		0.00	521,918.00
30-400-4406-00	MA EMPLOYER MEDICAL LEAVE	35,492.78		0.00	36,527.00
30-400-4415-00	HEALTH INSURANCE	229,902.04		0.00	100,180.00
30-400-4417-00	DENTAL INSURANCE	3,597.40		0.00	(1,383.00)
30-400-4418-00	VISION INSURANCE	184.83		0.00	436.00
30-400-4425-00	WORKERS COMP INSURANCE	124,818.00		0.00	126,015.00
30-400-4452-00	INSURANCE LIABILITY & MALPRAC	96,448.71		0.00	115,971.00
30-400-4457-00	INTEREST WORKING CAPITAL	1,367.10		0.00	115,147.00
30-400-4499-00	BAD DEBT EXPENSE	76,289.00		0.00	84,171.00
30-400-4519-00	INTEREST OTHER	10,913.32		0.00	67,359.00
30-450-4510-00	REAL ESTATE TAXES	116,718.95		0.00	116,730.00
30-450-4535-00	RENT / MORTGAGE	1,774,601.40		0.00	1,688,089.00

Client: **A285161 - Bane John Scott LLC**  
Engagement: **MDMC 2022 - Bane John Scott LLC**  
Period Ending: **12/31/2022**  
Trial Balance: **T01 - Master TB**  
Worksheet: **T:01 - SNF-CR TB Report**

Account	Description	1st PP-Mcaid	JE Ref #	MCD JE	MCAID
		12/31/2021			12/31/2022
30-450-4545-00	AMORT LEASE COSTS	4,197.37		0.00	0.00
30-450-4547-00	DEPRECIATION SOFTWARE	1,385.50		0.00	372.00
30-450-4568-00	DEPRECIATION IMPROVEMENTS LAND	18,131.50		0.00	3,804.00
30-450-4570-00	DEPRECIATION EQUIPMENT	27,827.00		0.00	9,480.00
30-450-4575-00	DEPRECIATION EQUIPMENT & COMP	7,389.00		0.00	0.00
30-450-4590-00	INSURANCE BUILDING & EQUIPMENT	19,580.72		0.00	19,649.00
30-510-4021-00	S&W MAINTENANCE	95,224.54		0.00	74,881.00
30-510-4021-98	S&W MAINTENANCE BILLOUT	4,281.92		0.00	0.00
30-510-4042-00	S&W MAINTENANCE -SUPERVISOR	4,691.70		0.00	7,209.00
30-510-4167-00	PURCHASED SERVICE	81,955.13		0.00	121,014.00
30-510-4170-00	PURCHASED SERVICE - FIXED	88,392.33		0.00	85,438.00
30-510-4251-00	SUPPLIES & EXPENSE	21,125.19		0.00	24,934.00
30-510-5121-00	ELECTRICITY	106,455.95		0.00	111,499.00
30-510-5123-00	WATER & SEWERAGE	122,509.00		0.00	145,270.00
30-510-5127-00	GAS	45,200.55		0.00	62,122.00
30-520-4031-00	S&W DIETICIAN	88,242.00		0.00	91,405.00
30-520-4031-98	S&W DIETICIAN BILLOUT	4,128.00		0.00	4,128.00
30-520-4032-00	S&W DIETARY	228,896.17		0.00	255,969.00
30-520-4034-00	S&W COOKS	171,336.38		0.00	190,447.00
30-520-4042-00	S&W DIETARY SUPERVISOR	74,688.76		0.00	72,766.00
30-520-4170-00	PURCHASED SERVICE - FIXED	786.00		0.00	418.00
30-520-4251-00	SUPPLIES & EXPENSE	34,852.35		0.00	58,416.00
30-520-4310-00	EMPLOYEE UNIFORMS	150.14		0.00	1,274.00
30-520-5220-00	FOOD	433,532.75		0.00	449,041.00
30-520-5223-00	DIETARY SUPPLEMENTS	17,729.26		0.00	23,531.00
30-530-4040-00	S&W LAUNDRY	54,201.50		0.00	56,002.00
30-530-4167-00	PURCHASE SERVICE	200.00		0.00	0.00
30-530-4251-00	SUPPLIES & EXPENSE	11,997.49		0.00	10,838.00
30-530-5340-00	LINEN & BEDDING	10,597.59		0.00	10,217.00
30-540-4042-00	S&W HOUSEKEEPING SUPERVISOR	6,380.15		0.00	0.00
30-540-4045-00	S&W HOUSEKEEPING	273,716.70		0.00	300,891.00
30-540-4045-10	S&W HOUSEKEEPING COV	(571.20)		0.00	0.00
30-540-4045-98	S&W HOUSEKEEPING BILLOUT	18,776.16		0.00	0.00
30-540-4251-00	SUPPLIES & EXPENSE	36,997.40		0.00	44,696.00
30-540-4310-00	EMPLOYEE UNIFORMS	469.01		0.00	451.00
30-600-4000-00	S&W DIRECTOR	137,329.04		0.00	114,997.00
30-600-4000-98	S&W DIRECTOR BILL-OUT	9,000.00		0.00	(4,500.00)
30-600-4005-00	S&W ASSISTANT DIRECTOR	56,503.91		0.00	(8,658.00)
30-600-4005-01	S&W LPN ASST DON	51,214.60		0.00	78,747.00
30-600-4051-00	S&W SUPERVISOR MEDICARE	300,008.45		0.00	112,489.00
30-600-4051-01	S&W LPN NURSING SUPERVISOR	17,151.79		0.00	115,770.00
30-600-4055-00	S&W STAFF DEVELOPMENT	62,854.34		0.00	112,803.00
30-600-4057-00	S&W MDS	114,229.52		0.00	87,902.00
30-600-4057-01	S&W LPN MDS	32,964.79		0.00	46,863.00
30-600-4058-00	S&W MMQ	30,576.60		0.00	(1,816.00)
30-600-4058-01	S&W LPN MMQ	14,814.65		0.00	82.00
30-600-4059-00	S&W CASE MANAGER	2,678.33		0.00	0.00
30-600-4061-00	S&W RN MEDICARE	792,807.62		0.00	670,731.00
30-600-4061-10	S&W RN MEDICARE COV	(672.00)		0.00	0.00
30-600-4062-00	S&W ORIENTATION/ED RN	1,039.56		0.00	952.00
30-600-4066-00	S&W LPN MEDICARE	1,085,357.39		0.00	1,205,404.00
30-600-4066-10	S&W LPN MEDICARE COV	(2,426.99)		0.00	0.00
30-600-4068-00	S&W ORIENTATION/ED LPN	2,035.54		0.00	8,500.00
30-600-4068-50	S&W EDUC/CLASS LPN	648.50		0.00	1,015.00
30-600-4070-00	S&W NURSES AIDES	1,445.30		0.00	0.00
30-600-4071-00	S&W NURSES AIDE MEDICARE	1,771,670.85		0.00	1,926,615.00
30-600-4071-10	S&W NURSES AIDE MEDICARE COV	(116.78)		0.00	0.00
30-600-4071-98	S&W NA MEDICARE BILL-OUT	1,463.67		0.00	0.00
30-600-4072-00	S&W ORIENTATION/ED C.N.A.	1,230.01		0.00	5,261.00
30-600-4072-50	S&W EDUC/CLASS CNA	863.15		0.00	2,479.00
30-600-4073-00	S&W UNIT MANAGER	147,952.69		0.00	117,240.00
30-600-4073-01	S&W LPN UNIT MANAGER	88,453.88		0.00	142,553.00
30-600-4079-00	S&W WARD CLERK	78,417.56		0.00	67,720.00
30-600-4080-00	S&W CENTRAL SUPPLY	8,147.40		0.00	10,685.00
30-600-4083-00	S&W SCHEDULER	32,006.01		0.00	52,749.00
30-600-6037-00	PURCHASED SERVICE RN MEDICARE	83,136.66		0.00	43,177.00
30-600-6046-00	PURCHASED SERVICE LPN MEDICARE	96,841.11		0.00	210,254.00
30-600-6056-00	PURCHASED SERVICE NA MEDICARE	102,916.09		0.00	35,712.00
30-600-6075-00	SUPPLIES NURSING MEDICARE	269,689.09		0.00	246,617.00
30-650-6511-00	MEDICAL DIRECTOR	10,935.00		0.00	10,800.00
30-650-6514-00	EMPLOYEE PHYSICALS	1,809.00		0.00	380.00

Client: **A285161 - Bane John Scott LLC**  
Engagement: **MDMC 2022 - Bane John Scott LLC**  
Period Ending: **12/31/2022**  
Trial Balance: **T01 - Master TB**  
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	1st PP-Mcaid	JE Ref #	MCD JE	MCAID
		12/31/2021			12/31/2022
30-650-6530-00	PHARMACY CONSULT	13,240.50		0.00	14,231.00
30-650-6540-00	PSYCHIATRIC CONSULT	1,542.50		0.00	448.00
30-650-6545-00	SOC SERV CONSULTANT	57,728.55		0.00	5,709.00
30-650-6580-00	PT SUPPLIES	640.01		0.00	541.00
30-680-4105-00	S&W SOCIAL SERVICE	15,284.75		0.00	0.00
30-680-4106-00	S&W ADMIN & SOCIAL SERVICE	69,284.23		0.00	68,210.00
30-680-4107-00	S&W SOCIAL SERVICE MEDICARE	47,125.03		0.00	108,675.00
30-700-4042-00	S&W RECREATION SUPERVISOR	73,740.33		0.00	72,872.00
30-700-4111-00	S&W RECREATION	78,033.32		0.00	92,285.00
30-700-4111-10	S&W RECREATION COV	(673.20)		0.00	0.00
30-700-4251-00	SUPPLIES & EXPENSE	4,017.27		0.00	2,486.00
30-700-5120-00	CABLE TV SERVICES	23,355.88		0.00	22,230.00
30-700-7045-00	PROGRAMS & ENTERTAINMENT	2,325.00		0.00	4,535.00
30-770-7760-00	PRIV ANCIL AMBULANCE	175.00		0.00	0.00
30-770-7770-00	PRIV AIR FLUIDIZED THERAPY	2,464.82		0.00	3,351.00
30-772-6091-00	MCARE ANCIL MEDICAL SUPPLIES	41.17		0.00	185.00
30-772-7700-00	MCARE ANCIL PHARMACY	119,784.40		0.00	109,990.00
30-772-7720-00	MCARE ANCIL MED EQUIP	563.72		0.00	0.00
30-772-7730-00	MCARE ANCI LABS	36,095.30		0.00	24,722.00
30-772-7750-00	MCARE ANCIL X-RAY	7,353.56		0.00	4,915.00
30-772-7760-00	MCARE ANCIL AMBULANCE	6,851.79		0.00	14,657.00
30-772-7770-00	MCARE AIR FLUIDIZED THERAPY	3,018.03		0.00	2,532.00
30-772-7799-00	MCARE MISC CONSOLIDATED BILLI	85.56		0.00	529.00
30-772-7982-00	MCARE ANCI OTHER IMAGING	6,974.81		0.00	1,750.00
30-772-7988-00	MCARE EKG/ECG	124.94		0.00	119.00
30-772-7990-00	MCARE ANCI ROUTINE/CMPLX	3,056.54		0.00	1,860.00
30-776-6091-00	MCAID ANCI MEDICAL SUPPLIES	297.93		0.00	577.00
30-776-7700-00	MCAID ANCIL PHARMACY	13,214.06		0.00	12,707.00
30-776-7720-00	MCAID ANCIL MED EQUIP	2,894.01		0.00	3,791.00
30-776-7740-00	MCAID ANCIL OXYGEN	57.92		0.00	199.00
30-776-7770-00	MCAID AIR FLUIDIZED THERAPY	2,749.31		0.00	11,604.00
30-776-7990-00	MCAID ANCI ROUTINE/CMPLX	924.20		0.00	1,586.00
30-778-7700-00	MGD ANCIL PHARMACY	65,958.20		0.00	125,135.00
30-778-7730-00	MGD ANCIL LABS	19,684.35		0.00	20,177.00
30-778-7740-00	MGD ANCIL OXYGEN	225.28		0.00	306.00
30-778-7750-00	MGD ANCIL X-RAY	2,690.09		0.00	2,857.00
30-778-7770-00	MGD AIR FLUIDIZED THERAPY	1,426.29		0.00	4,389.00
30-778-7982-00	MGD OTHER IMAGING	1,525.54		0.00	2,048.00
30-778-7990-00	MGD ANCIL ROUTINE/CMPLX	5,159.12		0.00	8,561.00
30-800-7810-00	PRIV THER OT	76.92		0.00	0.00
30-802-7800-00	MCARE THER PT	168,241.31		0.00	181,646.00
30-802-7810-00	MCARE THER OT	156,050.97		0.00	174,870.00
30-802-7820-00	MCARE THER ST	62,936.86		0.00	64,107.00
30-804-7800-00	MED B THER PT	61,942.18		0.00	28,424.00
30-804-7810-00	MED B THER OT	42,321.37		0.00	39,589.00
30-804-7820-00	MED B THER ST	14,277.27		0.00	29,655.00
30-804-7825-00	MED B OTHER PT THERAPY	4,406.45		0.00	6,177.00
30-804-7826-00	MED B THER OTHER OT	10,311.42		0.00	7,471.00
30-804-7827-00	MED B THER OTHER SPEECH	991.41		0.00	1,859.00
30-806-7800-00	MCAID THER PT	473.32		0.00	1,108.00
30-806-7810-00	MCAID THER OT	789.07		0.00	1,499.00
30-806-7820-00	MCAID THER ST	258.68		0.00	720.00
30-808-7800-00	MGD THERAP PT	80,393.79		0.00	108,133.00
30-808-7810-00	MGD THERAP OT	85,834.34		0.00	109,747.00
30-808-7820-00	MGD THERAP ST	15,625.58		0.00	26,852.00
30-860-8030-00	COVID 19 EXPENSES	527,790.88		0.00	232,822.00
30-860-8035-00	S&W COVID 19 EXPENSES	5,123.61		0.00	0.00
30226	MEDICAID RESOURCE INC	(1,118,131.00)		0.00	0.00
<b>Subtotal [2] Income Statement</b>		<b>262,386.26</b>		<b>0.00</b>	<b>373,061.00</b>
<b>Total [TB] Trial Balance</b>		<b>(0.00)</b>		<b>0.00</b>	<b>0.00</b>
<b>Sum of Account Groups</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>

Tickmarks

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Client: **A285161 - Bane John Scott LLC**  
Engagement: **MDMC 2022 - Bane John Scott LLC**  
Period Ending: **12/31/2022**  
Trial Balance: **T01 - Master TB**  
Workpaper: **T:02 - SNF-CR Groupings**

Account	Description	MCAID 12/31/2022	1st PP-Mcaid 12/31/2021
<b>Group : [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>		
<b>Subgroup : None</b>			
30-100-1035-00	CASH PETTY CASH	750.00	750.00
<b>Subtotal : None</b>		<b>750.00</b>	<b>750.00</b>
<b>Total [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>	<b>750.00</b>	<b>750.00</b>
<b>Group : [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>		
<b>Subgroup : [S6L1.5C] A/ R Self-Pay Patients (Private)</b>			
30-105-1060-00	A/R ACCOUNTS RECEIVABLE	1,836,223.00	1,343,646.29
<b>Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)</b>		<b>1,836,223.00</b>	<b>1,343,646.29</b>
<b>Total [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>	<b>1,836,223.00</b>	<b>1,343,646.29</b>
<b>Group : [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>		
<b>Subgroup : None</b>			
30-105-1120-00	A/R ALLOWANCE DOUBTFUL ACCOU	(191,336.00)	(141,957.71)
<b>Subtotal : None</b>		<b>(191,336.00)</b>	<b>(141,957.71)</b>
<b>Total [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>	<b>(191,336.00)</b>	<b>(141,957.71)</b>
<b>Group : [S6L1.8C1]</b>	<b>Receivable from Affiliates/Related Parties</b>		
<b>Subgroup : None</b>			
30-100-1010-00	MASTER ZBA INTER-CO	12,709,165.00	10,236,588.29
30-100-1010-50	MASTER INTER-CO	(10,534,494.00)	(8,571,485.44)
30-100-1012-00	CASH DISBURSEMENT	(2,005,997.00)	(162,000.74)
30-100-1014-00	CASH CITIZENS - BOS	(2,846,219.00)	0.00
30-100-1017-00	CASH CITIZENS	3,632,317.00	0.00
30-150-1863-00	INTER-CO RR ESCROW	0.00	380,877.69
30-240-2315-10	DUE TO/FROM BANE CONCORD	(358,288.00)	(430,117.44)
30-240-2405-00	Colonial ZBA Inter-Co	28,005.00	(88,947.01)
30-240-2411-00	EXCHANGE HANCOCK PARK	14,516.00	14,515.77
30-240-2411-10	Due to/from Hancock Park	(14,582.00)	0.00
30-240-2415-10	Due to/from Bay Path	2,074.00	0.00
30-240-2423-10	Due to/from Harbor House	(2,432.00)	0.00
30-240-2426-00	DUE CRANEVILLE	(3,650.00)	0.00
30-240-2427-00	DUE BOSTONIAN	3,713.00	0.00
30-240-2459-10	Due to from Brighton House	5,067.00	0.00
<b>Subtotal : None</b>		<b>629,195.00</b>	<b>1,379,431.12</b>
<b>Total [S6L1.8C1]</b>	<b>Receivable from Affiliates/Related Par</b>	<b>629,195.00</b>	<b>1,379,431.12</b>
<b>Group : [S6L1.10C1]</b>	<b>Supply Inventory</b>		
<b>Subgroup : None</b>			
30-130-1330-00	INVENTORY FACILITY	47,500.00	47,500.00
<b>Subtotal : None</b>		<b>47,500.00</b>	<b>47,500.00</b>
<b>Total [S6L1.10C1]</b>	<b>Supply Inventory</b>	<b>47,500.00</b>	<b>47,500.00</b>
<b>Group : [S6L1.11C1]</b>	<b>Other Receivables</b>		
<b>Subgroup : None</b>			
30-105-1061-00	A/R EXCHANGE	16,113.00	10,616.70
30-105-1065-00	A/R OTHER	16,822.00	16,822.23
30-150-1250-00	PATIENT FUNDS EXCHANGE	(325.00)	(85.14)
<b>Subtotal : None</b>		<b>32,610.00</b>	<b>27,353.79</b>
<b>Total [S6L1.11C1]</b>	<b>Other Receivables</b>	<b>32,610.00</b>	<b>27,353.79</b>



**Group : [S6L1.13C1] Prepaid Insurance**

**Subgroup : None**

30-120-1280-00	PREPAID INSURANCE	11,007.00	57,393.51	
30-120-1281-00	PREPAID WORKERS COMP INS	14,143.00	95.50	
<b>Subtotal : None</b>		<b>25,150.00</b>	<b>57,489.01</b>	
<b>Total [S6L1.13C1]</b>	<b>Prepaid Insurance</b>	<b>25,150.00</b>	<b>57,489.01</b>	

**Group : [S6L1.15C1] Other Prepaid Expenses**

**Subgroup : None**

30-120-1300-00	PREPD EXPENSE OTHER	64,599.00	1,435.45	
<b>Subtotal : None</b>		<b>64,599.00</b>	<b>1,435.45</b>	
<b>Total [S6L1.15C1]</b>	<b>Other Prepaid Expenses</b>	<b>64,599.00</b>	<b>1,435.45</b>	

**Group : [S6L2.3C1] Improvements - Cost**

**Subgroup : [S6L2.3C] Building Improvements**

30-135-1561-00	BUILDING IMPROVEMENTS	257,452.00	256,098.54	
<b>Subtotal [S6L2.3C1A] Building Improvements</b>		<b>257,452.00</b>	<b>256,098.54</b>	1,353.46

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

30-136-1561-00	ACCUM DEPR BUILDING IMROVEMEN	(46,006.00)	(42,202.00)	
<b>Subtotal [S6L2.3C1D] A/D Building Improvements</b>		<b>(46,006.00)</b>	<b>(42,202.00)</b>	(3,804.00)

<b>Total [S6L2.3C1]</b>	<b>Improvements - Cost</b>	<b>211,446.00</b>	<b>213,896.54</b>	
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**Group : [S6L2.4C1] Equipment**

**Subgroup : [S6L2.4C] Equipment Cost**

30-135-1641-00	COMPUTER EQUIPMENT	41,008.00	38,127.60	2,880.40
30-135-1670-00	EQUIPMENT	324,026.00	297,847.26	26,178.74
<b>Subtotal [S6L2.4C1A] Equipment Cost</b>		<b>365,034.00</b>	<b>335,974.86</b>	29,059.14

**Subgroup : [S6L2.4C] A/D Equipment**

30-136-1641-00	ACCUM DEPR COMPUTER EQUIPMEI	(10,221.00)	(10,221.00)	
30-136-1670-00	ACCUM DEPR EQUIPMENT	(93,266.00)	(83,787.00)	
<b>Subtotal [S6L2.4C1b] A/D Equipment</b>		<b>(103,487.00)</b>	<b>(94,008.00)</b>	(9,479.00)

<b>Total [S6L2.4C1]</b>	<b>Equipment</b>	<b>261,547.00</b>	<b>241,966.86</b>	
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**Group : [S6L2.5C1] Software/Limited Life Assets**

**Subgroup : [S6L2.5C] Software Cost**

30-135-1688-00	SOFTWARE	5,178.00	5,177.65	
<b>Subtotal [S6L2.5C1A] Software Cost</b>		<b>5,178.00</b>	<b>5,177.65</b>	0.35

**Subgroup : [S6L2.5C] A/D Software**

30-136-1688-00	ACCUM DEPREC SOFTWARE	(5,026.00)	(4,655.50)	
<b>Subtotal [S6L2.5C1B] A/D Software</b>		<b>(5,026.00)</b>	<b>(4,655.50)</b>	(370.50)

<b>Total [S6L2.5C1]</b>	<b>Software/Limited Life Assets</b>	<b>152.00</b>	<b>522.15</b>	
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**Group : [S6L5.1C1] Trade Payable**

**Subgroup : None**

30-100-1011-00	CASH COLLECTION	(10,103.00)	0.00	
30-200-2010-00	A/P ACCOUNTS PAYABLE	(2,392,268.00)	(2,145,657.00)	
30-215-2104-00	NOTES S-T INSURANCE FINANCING	0.00	(44,997.17)	
30-230-2253-00	SUSPENSE DOLLARS POLLING	(5,000.00)	(8,000.00)	
<b>Subtotal : None</b>		<b>(2,407,371.00)</b>	<b>(2,198,654.17)</b>	
<b>Total [S6L5.1C1]</b>	<b>Trade Payable</b>	<b>(2,407,371.00)</b>	<b>(2,198,654.17)</b>	

**Group : [S6L5.2C1] Accrued Expenses**

**Subgroup : None**

30-120-1301-00	PREPAID HEALTH INSURANCE	(206,944.00)	(100,252.16)
30-200-2401-00	A/P MGMT FEE PAYABLE	(21,553.00)	(7,999.77)
30-205-2030-00	ACCRUED EXPENSES	(149,859.00)	(16,161.56)
30-205-2033-00	ACCRUED AUDIT FEES	(1,573.00)	0.00
30-210-2075-00	USER FEE PAYABLE	(370,302.00)	(277,904.54)
<b>Subtotal : None</b>		<b>(750,231.00)</b>	<b>(402,318.03)</b>
<b>Total [S6L5.2C1]</b>	<b>Accrued Expenses</b>	<b>(750,231.00)</b>	<b>(402,318.03)</b>

**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	60,000.00
<b>Subtotal [S6L5.3C1B] Due Medicaid MA - Nursing Care</b>		<b>0.00</b>	<b>60,000.00</b>

**Subgroup : [S6L5.3C] Due Medicare Estimated**

30-200-2016-00	DUE TO/FROM MEDICARE	0.00	(358,955.81)
<b>Subtotal [S6L5.3C1F] Due Medicare Estimated</b>		<b>0.00</b>	<b>(358,955.81)</b>

<b>Total [S6L5.3C1]</b>	<b>Due to Insurance Payers</b>	<b>0.00</b>	<b>(298,955.81)</b>
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**Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities**

**Subgroup : [S6L5.7C] Accrued Salaries**

30-100-1020-00	CASH PAYROLL	(16,486.00)	(5,481.86)
30-205-2035-00	ACCRUED PAYROLL	(253,600.00)	(247,068.47)
30-205-2036-00	ACCRUED VACATION PAY	(199,931.00)	(208,101.55)
<b>Subtotal [S6L5.7C1A] Accrued Salaries</b>		<b>(470,017.00)</b>	<b>(460,651.88)</b>

**Subgroup : [S6L5.7C] Accrued Payroll Taxes Withheld**

30-225-2225-00	PAYROLL 401K WITHHOLDING	0.00	0.04
30-225-2227-00	PAYROLL WITHHOLDING OTHER	0.00	0.02
<b>Subtotal [S6L5.7C1B] Accrued Payroll Taxes Withheld</b>		<b>0.00</b>	<b>0.06</b>

**Subgroup : [S6L5.7C] Accrued Payroll Taxes Payable**

30-220-2214-00	PAYROLL ACCRUED PAYROLL TAXES	(13,571.00)	(40,033.75)
30-220-2216-00	PAYROLL MUTA	(3,473.00)	(3,472.77)
30-220-2219-00	PAYROLL FEDERAL TAX DEPOSITS	(48,011.00)	(48,010.67)
<b>Subtotal [S6L5.7C1C] Accrued Payroll Taxes Payable</b>		<b>(65,055.00)</b>	<b>(91,517.19)</b>

**Subgroup : [S6L5.7C] Other Payroll Liabilities**

30-225-2223-00	PAYROLL FSA MEDICAL	(267.00)	(266.74)
30-225-2230-00	PAYROLL COL LIFE INSURANCE	(1,607.00)	(3,786.45)
30-225-2231-00	PAYROLL 401K LOANS	(81.00)	(81.00)
<b>Subtotal [S6L5.7C1D] Other Payroll Liabilities</b>		<b>(1,955.00)</b>	<b>(4,134.19)</b>

<b>Total [S6L5.7C1]</b>	<b>Accrued Salaries &amp; Payroll Liabilities</b>	<b>(537,027.00)</b>	<b>(556,303.20)</b>
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**Group : [S6L5.10C1] Other Current Liabilities**

**Subgroup : None**

30-230-2251-01	CLA-True Deferred Revenue	(30,327.00)	(70,714.34)
30-230-2252-00	DEFERRED RENT	(1,122,412.00)	(1,005,460.38)
<b>Subtotal : None</b>		<b>(1,152,739.00)</b>	<b>(1,076,174.72)</b>
<b>Total [S6L5.10C1]</b>	<b>Other Current Liabilities</b>	<b>(1,152,739.00)</b>	<b>(1,076,174.72)</b>

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

**Subgroup : None**

30-260-2770-00	RETAINED EARNINGS	1,556,471.00	1,097,986.17
<b>Subtotal : None</b>		<b>1,556,471.00</b>	<b>1,097,986.17</b>
<b>Total [S6L8C.7C4]</b>	<b>Owners Equity Balance-Dividends Paid</b>	<b>1,556,471.00</b>	<b>1,097,986.17</b>

**Group : [S2L1.1C1] Private Pay**

**Subgroup : None**

30-310-3000-00	PRIVATE ROOM & BOARD	(1,583,767.00)	(941,819.00)
<b>Subtotal : None</b>		<b>(1,583,767.00)</b>	<b>(941,819.00)</b>
<b>Total [S2L1.1C1]</b>	<b>Private Pay</b>	<b>(1,583,767.00)</b>	<b>(941,819.00)</b>
<b>Group : [S2L1.2C1]</b>	<b>Commerical Managed Care</b>		
<b>Subgroup : None</b>			
30-330-3000-00	INSURANCE ROOM & BOARD	(498,131.00)	(415,448.54)
<b>Subtotal : None</b>		<b>(498,131.00)</b>	<b>(415,448.54)</b>
<b>Total [S2L1.2C1]</b>	<b>Commerical Managed Care</b>	<b>(498,131.00)</b>	<b>(415,448.54)</b>
<b>Group : [S2L1.4C1]</b>	<b>Medicare-Fee-For-Service</b>		
<b>Subgroup : None</b>			
30-315-3000-00	MEDICARE ROOM & BOARD	(2,751,679.00)	(3,121,291.05)
<b>Subtotal : None</b>		<b>(2,751,679.00)</b>	<b>(3,121,291.05)</b>
<b>Total [S2L1.4C1]</b>	<b>Medicare-Fee-For-Service</b>	<b>(2,751,679.00)</b>	<b>(3,121,291.05)</b>
<b>Group : [S2L1.5C1]</b>	<b>Medicare Managed Care (Part C)</b>		
<b>Subgroup : None</b>			
30-340-3000-00	HARVARD ROOM & BOARD	(43,780.00)	(50,546.00)
30-345-3000-00	TUFTS ROOM & BOARD	(1,214,109.00)	(619,701.00)
<b>Subtotal : None</b>		<b>(1,257,889.00)</b>	<b>(670,247.00)</b>
<b>Total [S2L1.5C1]</b>	<b>Medicare Managed Care (Part C)</b>	<b>(1,257,889.00)</b>	<b>(670,247.00)</b>
<b>Group : [S2L1.6C1]</b>	<b>MassHealth Fee-for-Service</b>		
<b>Subgroup : None</b>			
30-311-3000-00	MEDICAID PENDING ROOM & BOARD	(128,961.00)	(69,154.33)
30-311-3090-00	MEDICAID PENDING PRIOR YEAR	88,853.00	118,907.04
30-325-3000-00	MASS MEDICAID ROOM&BOARD	(6,494,126.00)	(5,407,432.05)
<b>Subtotal : None</b>		<b>(6,534,234.00)</b>	<b>(5,357,679.34)</b>
<b>Total [S2L1.6C1]</b>	<b>MassHealth Fee-for-Service</b>	<b>(6,534,234.00)</b>	<b>(5,357,679.34)</b>
<b>Group : [S2L1.8C1]</b>	<b>Senior Care Options</b>		
<b>Subgroup : None</b>			
30-326-3000-00	MEDICAID MGD CARE ROOM & BOAR	(583,931.00)	(395,170.80)
30-335-3000-00	BC/BS ROOM & BOARD	(123,041.00)	(212,689.00)
<b>Subtotal : None</b>		<b>(706,972.00)</b>	<b>(607,859.80)</b>
<b>Total [S2L1.8C1]</b>	<b>Senior Care Options</b>	<b>(706,972.00)</b>	<b>(607,859.80)</b>
<b>Group : [S2L1.12C1]</b>	<b>Medicaid Patient Paid Amount</b>		
<b>Subgroup : None</b>			
30226	MEDICAID RESOURCE INC	0.00	(1,118,131.00)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(1,118,131.00)</b>
<b>Total [S2L1.12C1]</b>	<b>Medicaid Patient Paid Amount</b>	<b>0.00</b>	<b>(1,118,131.00)</b>
<b>Group : [S2L1.15C1]</b>	<b>Other Payer Revenue</b>		
<b>Subgroup : None</b>			
30-325-3029-00	MEDICAID LUMP SUM	0.00	(10,276.00)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(10,276.00)</b>
<b>Total [S2L1.15C1]</b>	<b>Other Payer Revenue</b>	<b>0.00</b>	<b>(10,276.00)</b>
<b>Group : [S2L1.2C2]</b>	<b>Ancillary-Commerical Managed Care</b>		
<b>Subgroup : None</b>			
30-326-3321-00	MEDICAID MGD CARE SPEECH EVAL	(194.00)	0.00
30-330-3200-00	INSURANCE PHARMACY	(60,569.00)	(53,193.19)
30-330-3210-00	INSURANCE IV THERAPY	(3,401.00)	(1,935.57)
30-330-3230-00	INSURANCE LABS	(9,615.00)	(5,318.63)
30-330-3240-00	INSURANCE OXYGEN	(4,696.00)	(2,599.30)
30-330-3250-00	INSURANCE X-RAY	(1,393.00)	(871.00)
30-330-3270-00	INSURANCE AIR FLUIDIZED RENTAL	(2,121.00)	(870.20)
30-330-3300-00	INSURANCE PT	(209,841.00)	(123,634.04)

30-330-3301-00	INSURANCE PT EVAL	(24,885.00)	(13,413.06)
30-330-3310-00	INSURANCE OT	(226,274.00)	(156,162.86)
30-330-3311-00	INSURANCE OT EVAL	(26,215.00)	(12,710.86)
30-330-3320-00	INSURANCE SPEECH	(65,286.00)	(31,812.86)
30-330-3321-00	INSURANCE ST EVAL	(15,686.00)	(10,764.84)
30-330-3342-00	INSURANCE CONT ADJ	631,778.00	388,660.61
30-330-3382-00	INSURANCE OTHER IMAGING	(1,218.00)	(334.00)
30-330-3388-00	INSURANCE EKG/ECG	(70.00)	(59.33)
30-330-3390-00	INSURANCE ROUTINE/COMPLEX	(35.00)	(105.00)
30-331-3342-00	OTHER INSURANCE CONT ADJ	660.00	0.00
30-335-3200-00	BC/BS PHARMACY	(9,334.00)	(13,543.46)
30-335-3210-00	BC/BS IV THERAPY	(4,181.00)	(882.60)
30-335-3220-00	BC/BS MED EQUIP	(47.00)	(42.64)
30-335-3230-00	BC/BS LABS	(25.00)	0.00
30-335-3240-00	BC/BS OXYGEN	(5.00)	0.00
30-335-3250-00	BC/BS X-RAY	(70.00)	0.00
30-335-3300-00	BC/BS PT	(38,430.00)	(41,061.84)
30-335-3301-00	BC/BS PT EVAL	(4,110.00)	(4,546.80)
30-335-3310-00	BC/BS OT	(35,329.00)	(44,316.14)
30-335-3311-00	BC/BS OT EVAL	(4,379.00)	(4,395.60)
30-335-3320-00	BC/BS SPEECH	(7,762.00)	(3,830.34)
30-335-3321-00	BC/BS ST EVAL	(2,947.00)	(1,427.56)
30-335-3342-00	BC/BS CONT ADJ	106,225.00	114,046.98
30-340-3200-00	HARVARD PHARMACY	(4,455.00)	(3,462.89)
30-340-3210-00	HARVARD IV THERAPY	(12,918.00)	0.00
30-340-3230-00	HARVARD LABS	(586.00)	(1,132.23)
30-340-3250-00	HARVARD X-RAY	0.00	(134.00)
30-340-3300-00	HARVARD PT	(13,745.00)	(22,495.32)
30-340-3301-00	HARVARD PT EVAL	(1,370.00)	(2,728.08)
30-340-3310-00	HARVARD OT	(13,205.00)	(22,186.00)
30-340-3311-00	HARVARD OT EVAL	(1,380.00)	(2,857.14)
30-340-3320-00	HARVARD SPEECH	(5,009.00)	(4,148.94)
30-340-3321-00	HARVARD ST EVAL	(1,220.00)	(1,620.54)
30-340-3342-00	HARVARD CONT ADJ	54,477.00	59,386.83
30-340-3390-00	HARVARD ROUTINE/COMPLEX	(589.00)	0.00
30-345-3200-00	TUFTS PHARMACY	(43,658.00)	(35,354.46)
30-345-3210-00	TUFTS IV THERAPY	(2,815.00)	(3,420.50)
30-345-3230-00	TUFTS LABS	(9,613.00)	(12,339.48)
30-345-3240-00	TUFTS OXYGEN	(49.00)	0.00
30-345-3250-00	TUFTS X-RAY	(1,350.00)	(1,685.09)
30-345-3270-00	TUFTS AIR FLUIDIZED RENTAL	(1,285.00)	(600.86)
30-345-3300-00	TUFTS PT	(239,661.00)	(197,954.08)
30-345-3301-00	TUFTS PT EVAL	(22,602.00)	(18,223.64)
30-345-3310-00	TUFTS OT	(247,768.00)	(201,815.92)
30-345-3311-00	TUFTS OT EVAL	(22,766.00)	(17,701.46)
30-345-3320-00	TUFTS SPEECH	(65,862.00)	(26,216.02)
30-345-3321-00	TUFTS ST EVAL	(3,232.00)	(2,450.60)
30-345-3342-00	TUFTS CONT ADJ	663,541.00	503,390.34
30-345-3382-00	TUFTS OTHER IMAGING	(602.00)	(668.00)
30-345-3390-00	TUFTS ROUTINE/COMPLEX	(2,881.00)	(1,140.49)
<b>Subtotal : None</b>		<b>(20,058.00)</b>	<b>(42,682.70)</b>
<b>Total [S2L1.2C2] Ancillary-Commerical Managed Care</b>		<b>(20,058.00)</b>	<b>(42,682.70)</b>

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

**Subgroup : None**

30-310-3200-00	PRIVATE PHARMACY	178.00	(178.29)
30-310-3300-00	PRIVATE PT	(120.00)	0.00
30-310-3320-00	PRIVATE SPEECH	0.00	178.29
30-315-3200-00	MEDICARE PHARMACY	(119,730.00)	(121,708.86)
30-315-3210-00	MEDICARE IV THERAPY	(7,951.00)	(6,305.65)

30-315-3220-00	MEDICARE MED EQUIP	(1,316.00)	(4,738.31)
30-315-3230-00	MEDICARE LABS	(24,565.00)	(36,300.97)
30-315-3240-00	MEDICARE OXYGEN	(113.00)	0.00
30-315-3250-00	MEDICARE X-RAY	(4,025.00)	(7,180.01)
30-315-3270-00	MEDICARE AIR FLUIDIZED RENTAL	(2,416.00)	(3,916.08)
30-315-3300-00	MEDICARE PT	(502,755.00)	(571,781.50)
30-315-3301-00	MEDICARE PT EVAL	(47,258.00)	(48,386.98)
30-315-3310-00	MEDICARE OT	(494,089.00)	(546,150.48)
30-315-3311-00	MEDICARE OT EVAL	(47,832.00)	(46,596.36)
30-315-3320-00	MEDICARE SPEECH	(163,561.00)	(176,552.76)
30-315-3321-00	MEDICARE ST EVAL	(34,909.00)	(54,656.94)
30-315-3342-00	MEDICARE CONT ADJ OTHER	1,452,546.00	1,643,415.67
30-315-3382-00	MEDICARE OTHER IMAGING	(1,537.00)	(1,800.21)
30-315-3388-00	MEDICARE EKG/ECG	(119.00)	(247.31)
30-315-4900-00	MEDICARE SEQ CONT ADJ	29,427.00	(80.15)
30-320-3291-00	MED B FLU VACCINE INCOME	(1,793.00)	0.00
30-320-3300-00	MED B PT	(72,118.00)	(173,292.32)
30-320-3301-00	MED B PT EVALUATION	(5,478.00)	(8,638.92)
30-320-3310-00	MED B OT	(96,882.00)	(119,247.12)
30-320-3311-00	MED B OCCUPATIONAL THERAPY	(5,509.00)	(8,300.84)
30-320-3320-00	MED B SPEECH	(76,231.00)	(30,363.24)
30-320-3321-00	MED B ST EVAL	(6,966.00)	(8,070.06)
30-320-3342-00	MED B CONT ADJ OTHER	151,563.00	203,844.57
30-320-4900-00	MED B SEQUESTRATION	1,012.00	0.00
30-325-3200-00	MEDICAID PHARMACY	(18,867.00)	(12,915.25)
30-325-3210-00	MEDICAID IV THERAPY	(13.00)	0.00
30-325-3230-00	MEDICAID LABS	(122.00)	(239.39)
30-325-3250-00	MEDICAID X-RAY	(67.00)	0.00
30-325-3300-00	MEDICAID PT	(2,614.00)	(1,731.24)
30-325-3301-00	MEDICAID PT EVAL	(228.00)	(227.34)
30-325-3310-00	MEDICAID OT	(3,706.00)	(2,201.26)
30-325-3311-00	MEDICAID OT EVAL	(920.00)	(659.34)
30-325-3320-00	MEDICAID SPEECH	(580.00)	(1,561.44)
30-325-3321-00	MEDICAID ST EVAL	(194.00)	0.00
30-325-3342-00	MEDICAID CONT ADJ OTHER	29,092.00	19,762.60
30-326-3200-00	MEDICAID MGD CARE PHARMACY	(1,646.00)	(1,612.13)
30-326-3230-00	MEDICAID MGD CARE LABS	(206.00)	(91.87)
30-326-3300-00	MEDICAID MGD CARE PT	0.00	(1,169.58)
30-326-3301-00	MEDICAID MGD CARE PT EVAL	0.00	(227.34)
30-326-3311-00	MEDICAID MGD CARE OT EVAL	0.00	(219.78)
30-326-3320-00	MEDICAID MGD CARE SPEECH	(580.00)	0.00
30-326-3342-00	MEDICAID MGD CARE CONT ADJ	2,544.00	2,888.77
<b>Subtotal : None</b>		<b>(80,654.00)</b>	<b>(127,259.42)</b>
<b>Total [S2L1.4C2] Ancillary-Medicare Fee-for-Service</b>		<b>(80,654.00)</b>	<b>(127,259.42)</b>

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

**Subgroup : None**

30-315-3028-00	MEDICARE HSS STIMULUS	0.00	(193,516.44)
30-325-3010-00	MEDICAID COVID TRANS ADD-ON	(13,400.00)	(3,640.00)
30-325-3028-00	COMM OF MASS STIMULUS	0.00	(457,677.00)
30-385-3790-00	OTHER MISCELLANEOUS INCOME	(1,255,348.00)	(9,890.00)
30-385-3791-00	Refundable Advance Revenue	0.00	(1,316,400.00)
<b>Subtotal : None</b>		<b>(1,268,748.00)</b>	<b>(1,981,123.44)</b>
<b>Total [S2L3.2C1] Endowment &amp; Other Non Recoverab</b>		<b>(1,268,748.00)</b>	<b>(1,981,123.44)</b>

**Group : [S2L3.6C1] Prior Year Retroactive Revenue**

**Subgroup : None**

30-310-3090-00	PRIVATE PY INCOME	(4,148.00)	10,858.84
30-315-3090-00	MEDICARE PY INCOME	(13,514.00)	(2,034.34)
30-325-3090-00	MEDICAID PY INCOME	(79,211.00)	(125,520.34)

30-326-3090-00	MEDICAID MGD CARE PY	0.00	(11,194.73)
30-330-3090-00	INSURANCE PY INCOME	(3,000.00)	(176.64)
30-335-3090-00	BC/BS PY INCOME	15,330.00	0.00
30-345-3090-00	TUFTS PY INCOME	491.00	(1,344.00)
30-385-3090-00	OTHER PRIOR YEAR INCOME	(5,806.00)	0.00
30-400-4495-00	PRIOR YEAR EXPENSE	(13,041.00)	0.00

<b>Subtotal : None</b>		<b>(102,899.00)</b>	<b>(129,411.21)</b>
<b>Total [S2L3.6C1]</b>	<b>Prior Year Retroactive Revenue</b>	<b>(102,899.00)</b>	<b>(129,411.21)</b>

**Group : [S2L3.7C1] Interest Income**

**Subgroup : None**

30-380-3880-00	INTEREST INCOME	(245.00)	(141.80)
30-385-3880-00	OTHER INTEREST INCOME	(22.00)	(85.93)

<b>Subtotal : None</b>		<b>(267.00)</b>	<b>(227.73)</b>
<b>Total [S2L3.7C1]</b>	<b>Interest Income</b>	<b>(267.00)</b>	<b>(227.73)</b>

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

**Subgroup : None**

30-600-4000-00	S&W DIRECTOR	114,997.00	137,329.04
30-600-4000-98	S&W DIRECTOR BILL-OUT	(4,500.00)	9,000.00

<b>Subtotal : None</b>		<b>110,497.00</b>	<b>146,329.04</b>
<b>Total [S3L1.1C1]</b>	<b>Director of Nurses Salary</b>	<b>110,497.00</b>	<b>146,329.04</b>

**Group : [S3L1.7C1] Registered Nurses Salaries**

**Subgroup : None**

30-600-4051-00	S&W SUPERVISOR MEDICARE	112,489.00	300,008.45
30-600-4059-00	S&W CASE MANAGER	0.00	2,678.33
30-600-4061-00	S&W RN MEDICARE	670,731.00	792,807.62
30-600-4061-10	S&W RN MEDICARE COV	0.00	(672.00)
30-600-4062-00	S&W ORIENTATION/ED RN	952.00	1,039.56
30-600-4073-00	S&W UNIT MANAGER	117,240.00	147,952.69

<b>Subtotal : None</b>		<b>901,412.00</b>	<b>1,243,814.65</b>
<b>Total [S3L1.7C1]</b>	<b>Registered Nurses Salaries</b>	<b>901,412.00</b>	<b>1,243,814.65</b>

**Group : [S3L1.10C1] Registered Nurses Purchased Service Per Diem**

**Subgroup : None**

30-600-6036-00	PURCHASED SERVICE RN	111,655.00	0.00
30-600-6037-00	PURCHASED SERVICE RN MEDICARE	43,177.00	83,136.66

<b>Subtotal : None</b>		<b>154,832.00</b>	<b>83,136.66</b>
<b>Total [S3L1.10C1]</b>	<b>Registered Nurses Purchased Service</b>	<b>154,832.00</b>	<b>83,136.66</b>

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

**Subgroup : None**

30-600-4005-00	S&W ASSISTANT DIRECTOR	(8,658.00)	56,503.91
30-600-4005-01	S&W LPN ASST DON	78,747.00	51,214.60
30-600-4051-01	S&W LPN NURSING SUPERVISOR	115,770.00	17,151.79
30-600-4066-00	S&W LPN MEDICARE	1,205,404.00	1,085,357.39
30-600-4066-10	S&W LPN MEDICARE COV	0.00	(2,426.99)
30-600-4068-00	S&W ORIENTATION/ED LPN	8,500.00	2,035.54
30-600-4068-50	S&W EDUC/CLASS LPN	1,015.00	648.50
30-600-4073-01	S&W LPN UNIT MANAGER	142,553.00	88,453.88

<b>Subtotal : None</b>		<b>1,543,331.00</b>	<b>1,298,938.62</b>
<b>Total [S3L1.12C1]</b>	<b>Licensed Practical Nurses Salary</b>	<b>1,543,331.00</b>	<b>1,298,938.62</b>

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

**Subgroup : None**

30-600-6046-00	PURCHASED SERVICE LPN MEDICARE	210,254.00	96,841.11
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<b>Subtotal : None</b>		<b>210,254.00</b>	<b>96,841.11</b>
<b>Total [S3L1.15C1]</b>	<b>Licensed Practical Nurses Purchased</b>	<b>210,254.00</b>	<b>96,841.11</b>

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

**Subgroup : None**

30-600-4070-00	S&W NURSES AIDES	0.00	1,445.30
30-600-4071-00	S&W NURSES AIDE MEDICARE	1,926,615.00	1,771,670.85
30-600-4071-10	S&W NURSES AIDE MEDICARE COV	0.00	(116.78)
30-600-4071-98	S&W NA MEDICARE BILL-OUT	0.00	1,463.67
30-600-4072-00	S&W ORIENTATION/ED C.N.A.	5,261.00	1,230.01
30-600-4072-50	S&W EDUC/CLASS CNA	2,479.00	863.15
<b>Subtotal : None</b>		<b>1,934,355.00</b>	<b>1,776,556.20</b>
<b>Total [S3L1.17C1]</b>	<b>Certified Nurses Aides Salaries</b>	<b>1,934,355.00</b>	<b>1,776,556.20</b>

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

**Subgroup : None**

30-600-6055-00	PURCHAED SERVICE NA	195,341.00	0.00
30-600-6056-00	PURCHASED SERVICE NA MEDICARE	35,712.00	102,916.09
<b>Subtotal : None</b>		<b>231,053.00</b>	<b>102,916.09</b>
<b>Total [S3L1.20C1]</b>	<b>Certified Nurses Aides Purchased Ser</b>	<b>231,053.00</b>	<b>102,916.09</b>

**Group : [S3L2.1C1] Administration Salaries**

**Subgroup : [S3L2.1C] Administrator Salaries**

30-400-4001-00	S&W ADMINISTRATION	122,278.00	125,156.94
<b>Subtotal [S3L2.1C1A] Administrator Salaries</b>		<b>122,278.00</b>	<b>125,156.94</b>
<b>Total [S3L2.1C1]</b>	<b>Administration Salaries</b>	<b>122,278.00</b>	<b>125,156.94</b>

**Group : [S3L2.7C1] Clerical Staff Salaries**

**Subgroup : None**

30-400-4006-00	S&W RECEPTION	88,466.00	85,599.54
30-400-4006-10	S&W RECEPTION COV	0.00	(336.00)
30-400-4007-00	S&W OFFICE	179,376.00	98,932.34
30-400-4007-10	S&W OFFICE COV	0.00	(327.44)
<b>Subtotal : None</b>		<b>267,842.00</b>	<b>183,868.44</b>
<b>Total [S3L2.7C1]</b>	<b>Clerical Staff Salaries</b>	<b>267,842.00</b>	<b>183,868.44</b>

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

**Subgroup : None**

30-400-4010-98	S&W CLERICAL HO BILL-OUT	79,641.00	148,391.16
<b>Subtotal : None</b>		<b>79,641.00</b>	<b>148,391.16</b>
<b>Total [S3L2.10C1]</b>	<b>Clerical Staff Purchased Service</b>	<b>79,641.00</b>	<b>148,391.16</b>

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

**Subgroup : None**

30-400-4151-00	PAYROLL/BKBP SERVICE	42,993.00	46,483.46
30-772-7799-00	MCARE MISC CONSOLIDATED BILLI	529.00	85.56
<b>Subtotal : None</b>		<b>43,522.00</b>	<b>46,569.02</b>
<b>Total [S3L2.11C1]</b>	<b>Electronic Data Processing, Payroll &amp;</b>	<b>43,522.00</b>	<b>46,569.02</b>

**Group : [S3L2.12C1] Office Supplies**

**Subgroup : None**

30-400-4220-00	COMPUTER EXPENSE	74,110.00	67,653.09
30-400-4220-98	COMPUTER EXPENSE BILL-OUT	5,165.00	5,164.56
30-400-4225-00	FIXED SOFTWARE EXPENSE	66,015.00	80,771.61
30-400-4240-00	PRINTING EXPENSE	1,231.00	9,415.43
30-400-4245-00	POSTAGE EXPENSE	1,808.00	3,086.08
30-400-4248-00	BANK CHARGES/FEEES	4,185.00	35.00
30-400-4250-00	OFFICE SUPPLIES & EXPENSE	29,203.00	19,218.64
<b>Subtotal : None</b>		<b>181,717.00</b>	<b>185,344.41</b>
<b>Total [S3L2.12C1]</b>	<b>Office Supplies</b>	<b>181,717.00</b>	<b>185,344.41</b>

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

<b>Subgroup : None</b>			
30-400-4261-00	TELEPHONE	27,835.00	26,684.00
30-400-4263-00	TELEPHONE WIRELESS	2,332.00	2,740.12
<b>Subtotal : None</b>		<b>30,167.00</b>	<b>29,424.12</b>
<b>Total [S3L2.13C1]</b>	<b>Telecommunications (e.g. Internet &amp; F</b>	<b>30,167.00</b>	<b>29,424.12</b>
<b>Group : [S3L2.15C1] Travel, Conventions &amp; Meetings</b>			
<b>Subgroup : None</b>			
30-400-4270-00	TRAVEL/MILEAGE	111.00	0.00
<b>Subtotal : None</b>		<b>111.00</b>	<b>0.00</b>
<b>Total [S3L2.15C1]</b>	<b>Travel, Conventions &amp; Meetings</b>	<b>111.00</b>	<b>0.00</b>
<b>Group : [S3L2.16C1] Advertising: Help Wanted</b>			
<b>Subgroup : None</b>			
30-400-4290-00	RECRUITMENT FEES	14,000.00	0.00
30-400-4295-00	ADVERTISING - HELP WANTED	67,730.00	52,171.02
<b>Subtotal : None</b>		<b>81,730.00</b>	<b>52,171.02</b>
<b>Total [S3L2.16C1]</b>	<b>Advertising: Help Wanted</b>	<b>81,730.00</b>	<b>52,171.02</b>
<b>Group : [S3L2.17C1] Licenses &amp; Dues: Patient Care Related Portion</b>			
<b>Subgroup : None</b>			
30-400-4301-00	LICENSE DUES PT	13,950.00	17,559.50
<b>Subtotal : None</b>		<b>13,950.00</b>	<b>17,559.50</b>
<b>Total [S3L2.17C1]</b>	<b>Licenses &amp; Dues: Patient Care Relate</b>	<b>13,950.00</b>	<b>17,559.50</b>
<b>Group : [S3L2.19C1] Accounting Services (not related to Appeals)</b>			
<b>Subgroup : None</b>			
30-400-4325-00	ACCOUNTING	9,647.00	10,026.19
<b>Subtotal : None</b>		<b>9,647.00</b>	<b>10,026.19</b>
<b>Total [S3L2.19C1]</b>	<b>Accounting Services (not related to A</b>	<b>9,647.00</b>	<b>10,026.19</b>
<b>Group : [S3L2.20C1] Insurance: Malpractice &amp; General Liability</b>			
<b>Subgroup : None</b>			
30-400-4452-00	INSURANCE LIABILITY & MALPRAC	115,971.00	96,448.71
<b>Subtotal : None</b>		<b>115,971.00</b>	<b>96,448.71</b>
<b>Total [S3L2.20C1]</b>	<b>Insurance: Malpractice &amp; General Lial</b>	<b>115,971.00</b>	<b>96,448.71</b>
<b>Group : [S3L2.22C1] Other A &amp; G Expenses</b>			
<b>Subgroup : None</b>			
30-400-4165-00	PROFESSIONAL SERVICES	16,543.00	41,144.68
30-400-4259-00	MISCELLANEOUS EXPENSE	7,418.00	6,643.36
30-400-4519-00	INTEREST OTHER	67,359.00	10,913.32
30-860-8035-00	S&W COVID 19 EXPENSES	0.00	5,123.61
30-900-9999-00	EXTRAORDINARY	32,914.00	0.00
30-950-7730-00	PRIOR YEAR OTHER EXPENSE	4,881.00	0.00
<b>Subtotal : None</b>		<b>129,115.00</b>	<b>63,824.97</b>
<b>Total [S3L2.22C1]</b>	<b>Other A &amp; G Expenses</b>	<b>129,115.00</b>	<b>63,824.97</b>
<b>Group : [S3L2B.1C1] Advertising Marketing</b>			
<b>Subgroup : None</b>			
30-400-4298-00	ADV/MARKETING PROMOTIONAL	7,018.00	7,775.50
<b>Subtotal : None</b>		<b>7,018.00</b>	<b>7,775.50</b>
<b>Total [S3L2B.1C1]</b>	<b>Advertising Marketing</b>	<b>7,018.00</b>	<b>7,775.50</b>
<b>Group : [S3L2B.3C1] Accounting: Appeal Service</b>			
<b>Subgroup : None</b>			
30-400-4331-00	APPEAL FEES	252.00	0.00
<b>Subtotal : None</b>		<b>252.00</b>	<b>0.00</b>
<b>Total [S3L2B.3C1]</b>	<b>Accounting: Appeal Service</b>	<b>252.00</b>	<b>0.00</b>



**Group : [S3L2B.6C1] Legal: Other**

**Subgroup : None**

30-400-4330-00	LEGAL	29,162.00	17,686.24
<b>Subtotal : None</b>		<b>29,162.00</b>	<b>17,686.24</b>
<b>Total [S3L2B.6C1]</b>	<b>Legal: Other</b>	<b>29,162.00</b>	<b>17,686.24</b>

**Group : [S3L2B.8C1] Management Company Fees**

**Subgroup : None**

30-400-4160-00	MANAGEMENT FEE EXPENSE	739,312.00	660,352.81
<b>Subtotal : None</b>		<b>739,312.00</b>	<b>660,352.81</b>
<b>Total [S3L2B.8C1]</b>	<b>Management Company Fees</b>	<b>739,312.00</b>	<b>660,352.81</b>

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

**Subgroup : None**

30-400-4457-00	INTEREST WORKING CAPITAL	115,147.00	1,367.10
<b>Subtotal : None</b>		<b>115,147.00</b>	<b>1,367.10</b>
<b>Total [S3L2B.10C1]</b>	<b>Interest on Working Capital</b>	<b>115,147.00</b>	<b>1,367.10</b>

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

**Subgroup : None**

30-400-4257-00	LATE CHARGES	8,128.00	3,819.53
<b>Subtotal : None</b>		<b>8,128.00</b>	<b>3,819.53</b>
<b>Total [S3L2B.11C1]</b>	<b>Fines, Late Fees, Penalties including Interest</b>	<b>8,128.00</b>	<b>3,819.53</b>

**Group : [S3L2B.14C1] Bad Debt Expenses**

**Subgroup : None**

30-400-4499-00	BAD DEBT EXPENSE	84,171.00	76,289.00
<b>Subtotal : None</b>		<b>84,171.00</b>	<b>76,289.00</b>
<b>Total [S3L2B.14C1]</b>	<b>Bad Debt Expenses</b>	<b>84,171.00</b>	<b>76,289.00</b>

**Group : [S3L2B.15C1] User Fee Assessment**

**Subgroup : None**

30-400-4265-00	USER FEE	734,632.00	713,414.60
<b>Subtotal : None</b>		<b>734,632.00</b>	<b>713,414.60</b>
<b>Total [S3L2B.15C1]</b>	<b>User Fee Assessment</b>	<b>734,632.00</b>	<b>713,414.60</b>

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

**Subgroup : None**

30-600-4055-00	S&W STAFF DEVELOPMENT	112,803.00	62,854.34
30-600-4055-01	S&W LPN STAFF DEVELOPMENT	3,546.00	0.00
<b>Subtotal : None</b>		<b>116,349.00</b>	<b>62,854.34</b>
<b>Total [S3L3.1C1]</b>	<b>Staff Development Coordinator Salaries</b>	<b>116,349.00</b>	<b>62,854.34</b>

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

**Subgroup : None**

30-510-4021-00	S&W MAINTENANCE	74,881.00	95,224.54
30-510-4021-98	S&W MAINTENENCE BILLOUT	0.00	4,281.92
30-510-4042-00	S&W MAINTENANCE -SUPERVISOR	7,209.00	4,691.70
<b>Subtotal : None</b>		<b>82,090.00</b>	<b>104,198.16</b>
<b>Total [S3L3.5C1]</b>	<b>Plant Operations: Salaires</b>	<b>82,090.00</b>	<b>104,198.16</b>

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

**Subgroup : None**

30-400-4170-00	PURCHASED SERVICE FIXED	9,554.00	9,932.07
30-510-4167-00	PURCHASED SERVICE	121,014.00	81,955.13
30-510-4170-00	PURCHASED SERVICE - FIXED	85,438.00	88,392.33
30-510-5129-00	TREATMENT PLANT LEASE EXPENSE	(75.00)	0.00
<b>Subtotal : None</b>		<b>215,931.00</b>	<b>180,279.53</b>
<b>Total [S3L3.8C1]</b>	<b>Plant Operations: Purchased Service</b>	<b>215,931.00</b>	<b>180,279.53</b>

<b>Group : [S3L3.9C1] Plant Operations: Supplies &amp; Expenses</b>			
<b>Subgroup : None</b>			
30-510-4251-00	SUPPLIES & EXPENSE	24,934.00	21,125.19
<b>Subtotal : None</b>		<b>24,934.00</b>	<b>21,125.19</b>
<b>Total [S3L3.9C1] Plant Operations: Supplies &amp; Expenses</b>		<b>24,934.00</b>	<b>21,125.19</b>
<b>Group : [S3L3.10C1] Plant Operatins: Utilities</b>			
<b>Subgroup : None</b>			
30-510-5121-00	ELECTRICITY	111,499.00	106,455.95
30-510-5123-00	WATER & SEWERAGE	145,270.00	122,509.00
30-510-5127-00	GAS	62,122.00	45,200.55
<b>Subtotal : None</b>		<b>318,891.00</b>	<b>274,165.50</b>
<b>Total [S3L3.10C1] Plant Operatins: Utilities</b>		<b>318,891.00</b>	<b>274,165.50</b>
<b>Group : [S3L3.13C1] Dietician: Salaries</b>			
<b>Subgroup : None</b>			
30-520-4031-00	S&W DIETICIAN	91,405.00	88,242.00
30-520-4031-98	S&W DIETICIAN BILLOUT	4,128.00	4,128.00
<b>Subtotal : None</b>		<b>95,533.00</b>	<b>92,370.00</b>
<b>Total [S3L3.13C1] Dietician: Salaries</b>		<b>95,533.00</b>	<b>92,370.00</b>
<b>Group : [S3L3.18C1] Dietary: Salaries</b>			
<b>Subgroup : None</b>			
30-520-4032-00	S&W DIETARY	255,969.00	228,896.17
30-520-4034-00	S&W COOKS	190,447.00	171,336.38
30-520-4042-00	S&W DIETARY SUPERVISOR	72,766.00	74,688.76
<b>Subtotal : None</b>		<b>519,182.00</b>	<b>474,921.31</b>
<b>Total [S3L3.18C1] Dietary: Salaries</b>		<b>519,182.00</b>	<b>474,921.31</b>
<b>Group : [S3L3.21C1] Dietary: Food</b>			
<b>Subgroup : None</b>			
30-520-5220-00	FOOD	449,041.00	433,532.75
30-520-5223-00	DIETARY SUPPLEMENTS	23,531.00	17,729.26
<b>Subtotal : None</b>		<b>472,572.00</b>	<b>451,262.01</b>
<b>Total [S3L3.21C1] Dietary: Food</b>		<b>472,572.00</b>	<b>451,262.01</b>
<b>Group : [S3L3.22C1] Dietary: Purchased Service</b>			
<b>Subgroup : None</b>			
30-520-4167-00	PURCHASED SERVICE	3,155.00	0.00
30-520-4170-00	PURCHASED SERVICE - FIXED	418.00	786.00
<b>Subtotal : None</b>		<b>3,573.00</b>	<b>786.00</b>
<b>Total [S3L3.22C1] Dietary: Purchased Service</b>		<b>3,573.00</b>	<b>786.00</b>
<b>Group : [S3L3.23C1] Dietary: Supplies &amp; Expenses</b>			
<b>Subgroup : None</b>			
30-520-4251-00	SUPPLIES & EXPENSE	58,416.00	34,852.35
30-520-4310-00	EMPLOYEE UNIFORMS	1,274.00	150.14
<b>Subtotal : None</b>		<b>59,690.00</b>	<b>35,002.49</b>
<b>Total [S3L3.23C1] Dietary: Supplies &amp; Expenses</b>		<b>59,690.00</b>	<b>35,002.49</b>
<b>Group : [S3L3.24C1] Housekeeping / Laundry: Salaries</b>			
<b>Subgroup : [S3L3.24C1] Housekeeping Salries</b>			
30-540-4042-00	S&W HOUSEKEEPING SUPERVISOR	0.00	6,380.15
30-540-4045-00	S&W HOUSEKEEPING	300,891.00	273,716.70
30-540-4045-10	S&W HOUSEKEEPING COV	0.00	(571.20)
30-540-4045-98	S&W HOUSEKEEPING BILLOUT	0.00	18,776.16
<b>Subtotal [S3L3.24C1] Housekeeping Salries</b>		<b>300,891.00</b>	<b>298,301.81</b>
<b>Subgroup : [S3L3.24C1] Laundry Salaries</b>			
30-530-4040-00	S&W LAUNDRY	56,002.00	54,201.50

<b>Subtotal [S3L3.24C1E Laundry Salaries</b>	<b>56,002.00</b>	<b>54,201.50</b>
<b>Total [S3L3.24C1] Housekeeping / Laundry: Salaries</b>	<b>356,893.00</b>	<b>352,503.31</b>
<b>Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service</b>		
<b>Subgroup : [S3L3.27C Laundry Purchased Service</b>		
30-530-4167-00 PURCHASE SERVICE	0.00	200.00
<b>Subtotal [S3L3.27C1E Laundry Purchased Service</b>	<b>0.00</b>	<b>200.00</b>
<b>Total [S3L3.27C1] Housekeeping / Laundry: Purchased</b>	<b>0.00</b>	<b>200.00</b>
<b>Group : [S3L3.28C1] Housekeeping / Laundry: Supplies &amp; Expense</b>		
<b>Subgroup : [S3L3.28C Housekeeping Supplies &amp; Expenses</b>		
30-540-4251-00 SUPPLIES & EXPENSE	44,696.00	36,997.40
<b>Subtotal [S3L3.28C1E Housekeeping Supplies &amp; Expenses</b>	<b>44,696.00</b>	<b>36,997.40</b>
<b>Subgroup : [S3L3.28C Laundry Supplies &amp; Expense</b>		
30-530-4251-00 SUPPLIES & EXPENSE	10,838.00	11,997.49
<b>Subtotal [S3L3.28C1E Laundry Supplies &amp; Expense</b>	<b>10,838.00</b>	<b>11,997.49</b>
<b>Total [S3L3.28C1] Housekeeping / Laundry: Supplies &amp;</b>	<b>55,534.00</b>	<b>48,994.89</b>
<b>Group : [S3L3.29C1] Housekeepong / Laundry: Linen &amp; Bedding</b>		
<b>Subgroup : None</b>		
30-530-5340-00 LINEN & BEDDING	10,217.00	10,597.59
<b>Subtotal : None</b>	<b>10,217.00</b>	<b>10,597.59</b>
<b>Total [S3L3.29C1] Housekeepong / Laundry: Linen &amp; Be</b>	<b>10,217.00</b>	<b>10,597.59</b>
<b>Group : [S3L3.36C1] Unit Clerks &amp; Medical Records: Salaries</b>		
<b>Subgroup : None</b>		
30-600-4075-00 S&W MEDICAL RECORDS	1,039.00	0.00
30-600-4079-00 S&W WARD CLERK	67,720.00	78,417.56
30-600-4080-00 S&W CENTRAL SUPPLY	10,685.00	8,147.40
30-600-4083-00 S&W SCHEDULER	52,749.00	32,006.01
<b>Subtotal : None</b>	<b>132,193.00</b>	<b>118,570.97</b>
<b>Total [S3L3.36C1] Unit Clerks &amp; Medical Records: Salari</b>	<b>132,193.00</b>	<b>118,570.97</b>
<b>Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries</b>		
<b>Subgroup : [S3L3.40C MMQ Salaries</b>		
30-600-4058-00 S&W MMQ	(1,816.00)	30,576.60
30-600-4058-01 S&W LPN MMQ	82.00	14,814.65
<b>Subtotal [S3L3.40C1E MMQ Salaries</b>	<b>(1,734.00)</b>	<b>45,391.25</b>
<b>Subgroup : [S3L3.40C MDS Salaries</b>		
30-600-4057-00 S&W MDS	87,902.00	114,229.52
30-600-4057-01 S&W LPN MDS	46,863.00	32,964.79
<b>Subtotal [S3L3.40C1E MDS Salaries</b>	<b>134,765.00</b>	<b>147,194.31</b>
<b>Total [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) E</b>	<b>133,031.00</b>	<b>192,585.56</b>
<b>Group : [S3L3.48C1] Social Service Worker: Salaries</b>		
<b>Subgroup : None</b>		
30-680-4105-00 S&W SOCIAL SERVICE	0.00	15,284.75
30-680-4106-00 S&W ADMIN & SOCIAL SERVICE	68,210.00	69,284.23
30-680-4107-00 S&W SOCIAL SERVICE MEDICARE	108,675.00	47,125.03
<b>Subtotal : None</b>	<b>176,885.00</b>	<b>131,694.01</b>
<b>Total [S3L3.48C1] Social Service Worker: Salaries</b>	<b>176,885.00</b>	<b>131,694.01</b>
<b>Group : [S3L3.51C1] Social Service Worker: Purchased Service</b>		
<b>Subgroup : None</b>		

30-650-6545-00	SOC SERV CONSULTANT	5,709.00	57,728.55
<b>Subtotal : None</b>		<b>5,709.00</b>	<b>57,728.55</b>
<b>Total [S3L3.51C1]</b>	<b>Social Service Worker: Purchased Ser</b>	<b>5,709.00</b>	<b>57,728.55</b>

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

**Subgroup : None**

30-650-6572-00	PT CONSULTANT	14.00	0.00
30-776-7742-00	MCAID RESPIRATORY THERAPY	35.00	0.00
30-800-7810-00	PRIV THER OT	0.00	76.92
30-802-7800-00	MCARE THER PT	181,646.00	168,241.31
30-802-7810-00	MCARE THER OT	174,870.00	156,050.97
30-802-7820-00	MCARE THER ST	64,107.00	62,936.86
30-804-7800-00	MED B THER PT	28,424.00	61,942.18
30-804-7810-00	MEDB THER OT	39,589.00	42,321.37
30-804-7820-00	MED B THER ST	29,655.00	14,277.27
30-804-7825-00	MED B OTHER PT THERAPY	6,177.00	4,406.45
30-804-7826-00	MED B THER OTHER OT	7,471.00	10,311.42
30-804-7827-00	MED B THER OTHER SPEECH	1,859.00	991.41
30-806-7800-00	MCAID THER PT	1,108.00	473.32
30-806-7810-00	MCAID THER OT	1,499.00	789.07
30-806-7820-00	MCAID THER ST	720.00	258.68
30-808-7800-00	MGD THERAP PT	108,133.00	80,393.79
30-808-7810-00	MGD THERAP OT	109,747.00	85,834.34
30-808-7820-00	MGD THERAP ST	26,852.00	15,625.58
<b>Subtotal : None</b>		<b>781,906.00</b>	<b>704,930.94</b>
<b>Total [S3L3.62C1]</b>	<b>Direct Restorative Therapy: Consulta</b>	<b>781,906.00</b>	<b>704,930.94</b>

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

**Subgroup : None**

30-700-4042-00	S&W RECREATION SUPERVISOR	72,872.00	73,740.33
30-700-4111-00	S&W RECREATION	92,285.00	78,033.32
30-700-4111-10	S&W RECREATION COV	0.00	(673.20)
<b>Subtotal : None</b>		<b>165,157.00</b>	<b>151,100.45</b>
<b>Total [S3L3.64C1]</b>	<b>Recreational Therapy/Activities: Salar</b>	<b>165,157.00</b>	<b>151,100.45</b>

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

**Subgroup : None**

30-700-5120-00	CABLE TV SERVICES	22,230.00	23,355.88
30-700-7045-00	PROGRAMS & ENTERTAINMENT	4,535.00	2,325.00
<b>Subtotal : None</b>		<b>26,765.00</b>	<b>25,680.88</b>
<b>Total [S3L3.67C1]</b>	<b>Recreational Therapy/Activities: Purcl</b>	<b>26,765.00</b>	<b>25,680.88</b>

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

**Subgroup : None**

30-700-4251-00	SUPPLIES & EXPENSE	2,486.00	4,017.27
<b>Subtotal : None</b>		<b>2,486.00</b>	<b>4,017.27</b>
<b>Total [S3L3.68C1]</b>	<b>Recreational Therapy/Activities: Supp</b>	<b>2,486.00</b>	<b>4,017.27</b>

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

**Subgroup : None**

30-400-4256-00	EMPLOYEES EDUCATION	1,697.00	789.00
<b>Subtotal : None</b>		<b>1,697.00</b>	<b>789.00</b>
<b>Total [S3L3.80C1]</b>	<b>Variable Job Related Education</b>	<b>1,697.00</b>	<b>789.00</b>

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

**Subgroup : None**

30-650-6511-00	MEDICAL DIRECTOR	10,800.00	10,935.00
<b>Subtotal : None</b>		<b>10,800.00</b>	<b>10,935.00</b>
<b>Total [S3L3.82C1]</b>	<b>Physician Services: Medical Director</b>	<b>10,800.00</b>	<b>10,935.00</b>

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

**Subgroup : None**

30-650-6514-00	EMPLOYEE PHYSICALS	380.00	1,809.00
<b>Subtotal : None</b>		<b>380.00</b>	<b>1,809.00</b>
<b>Total [S3L3.85C1]</b>	<b>Physician Services: Employee Physic</b>	<b>380.00</b>	<b>1,809.00</b>

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

**Subgroup : None**

30-650-6540-00	PSYCHIATRIC CONSULT	448.00	1,542.50
<b>Subtotal : None</b>		<b>448.00</b>	<b>1,542.50</b>
<b>Total [S3L3.86C1]</b>	<b>Physician Services: Other</b>	<b>448.00</b>	<b>1,542.50</b>

**Group : [S3L3.87C1] Legend Drugs**

**Subgroup : None**

30-400-4211-00	HEP B/TB/FLU VACCINE	2,989.00	4,970.17
30-400-4500-00	MEDICAID SECONDARY BD EXP	4,097.00	0.00
30-770-7760-00	PRIV ANCIL AMBULANCE	0.00	175.00
30-770-7770-00	PRIV AIR FLUIDIZED THERAPY	3,351.00	2,464.82
30-772-6091-00	MCARE ANCII MEDICAL SUPPLIES	185.00	41.17
30-772-7700-00	MCARE ANCIL PHARMACY	109,990.00	119,784.40
30-772-7720-00	MCARE ANCIL MED EQUIP	0.00	563.72
30-772-7730-00	MCARE ANCI LABS	24,722.00	36,095.30
30-772-7740-00	MCARE ANCIL OXYGEN	149.00	0.00
30-772-7750-00	MCARE ANCIL X-RAY	4,915.00	7,353.56
30-772-7760-00	MCARE ANCIL AMBULANCE	14,657.00	6,851.79
30-772-7770-00	MCARE AIR FLUIDIZED THERAPY	2,532.00	3,018.03
30-772-7982-00	MCARE ANCI OTHER IMAGING	1,750.00	6,974.81
30-772-7988-00	MCARE EKG/ECG	119.00	124.94
30-772-7990-00	MCARE ANCI ROUTINE/CMPLX	1,860.00	3,056.54
30-776-6091-00	MCAID ANCI MEDICAL SUPPLIES	577.00	297.93
30-776-7700-00	MCAID ANCIL PHARMACY	12,707.00	13,214.06
30-776-7720-00	MCAID ANCIL MED EQUIP	3,791.00	2,894.01
30-776-7740-00	MCAID ANCIL OXYGEN	199.00	57.92
30-776-7760-00	MCAID ANCIL AMBULANCE	7,901.00	0.00
30-776-7770-00	MCAID AIR FLUIDIZED THERAPY	11,604.00	2,749.31
30-776-7990-00	MCAID ANCI ROUTINE/CMPLX	1,586.00	924.20
30-778-7700-00	MGD ANCIL PHARMACY	125,135.00	65,958.20
30-778-7730-00	MGD ANCIL LABS	20,177.00	19,684.35
30-778-7740-00	MGD ANCIL OXYGEN	306.00	225.28
30-778-7750-00	MGD ANCIL X-RAY	2,857.00	2,690.09
30-778-7760-00	MGD ANCIL AMBULANCE	2,240.00	0.00
30-778-7770-00	MGD AIR FLUIDIZED THERAPY	4,389.00	1,426.29
30-778-7982-00	MGD OTHER IMAGING	2,048.00	1,525.54
30-778-7988-00	MGD ANCIL EKG/ECG	93.00	0.00
30-778-7990-00	MGD ANCIL ROUTINE/CMPLX	8,561.00	5,159.12
<b>Subtotal : None</b>		<b>375,487.00</b>	<b>308,280.55</b>
<b>Total [S3L3.87C1]</b>	<b>Legend Drugs</b>	<b>375,487.00</b>	<b>308,280.55</b>

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

**Subgroup : None**

30-600-6075-00	SUPPLIES NURSING MEDICARE	246,617.00	269,689.09
30-650-6560-00	OT SUPPLIES	148.00	0.00
30-650-6580-00	PT SUPPLIES	541.00	640.01
30-860-8030-00	COVID 19 EXPENSES	232,822.00	527,790.88
<b>Subtotal : None</b>		<b>480,128.00</b>	<b>798,119.98</b>
<b>Total [S3L3.89C1]</b>	<b>House Supplies Not Resold</b>	<b>480,128.00</b>	<b>798,119.98</b>

**Group : [S3L3.92C1] Pharmacy Consultant**

**Subgroup : None**

30-650-6530-00	PHARMACY CONSULT	14,231.00	13,240.50
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Subtotal : None		14,231.00	13,240.50
Total [S3L3.92C1] Pharmacy Consultant		14,231.00	13,240.50
<b>Group : [S3L4.1C1] Depreciaton</b>			
<b>Subgroup : [S3L4.1C] Improvements Depreciation</b>			
30-450-4568-00	DEPRECIATION IMPROVEMENTS LAN	3,804.00	18,131.50
Subtotal [S3L4.1C1B] Improvements Depreciation		3,804.00	18,131.50
<b>Subgroup : [S3L4.1C] Equipment Depreciation</b>			
30-450-4570-00	DEPRECIATION EQUIPMENT	9,480.00	27,827.00
30-450-4575-00	DEPRECIATION EQUIPMENT & COMP	0.00	7,389.00
Subtotal [S3L4.1C1C] Equipment Depreciation		9,480.00	35,216.00
<b>Subgroup : [S3L4.1C] Software Depreciaton</b>			
30-450-4547-00	DEPRECIATION SOFTWARE	372.00	1,385.50
Subtotal [S3L4.1C1D] Software Depreciaton		372.00	1,385.50
Total [S3L4.1C1] Depreciaton		13,656.00	54,733.00
<b>Group : [S3L4.2C1] Long Term Interest Expense SNF-CR</b>			
<b>Subgroup : None</b>			
30-450-4545-00	AMORT LEASE COSTS	0.00	4,197.37
Subtotal : None		0.00	4,197.37
Total [S3L4.2C1] Long Term Interest Expense SNF-CR		0.00	4,197.37
<b>Group : [S3L4.6C1] Building Insurance Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
30-450-4590-00	INSURANCE BUILDING & EQUIPMENT	19,649.00	19,580.72
Subtotal : None		19,649.00	19,580.72
Total [S3L4.6C1] Building Insurance Expense-SNF-CR		19,649.00	19,580.72
<b>Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
30-450-4510-00	REAL ESTATE TAXES	116,730.00	116,718.95
Subtotal : None		116,730.00	116,718.95
Total [S3L4.8C1] Real Estate Tax Expense-SNF-CR		116,730.00	116,718.95
<b>Group : [S3L4.10C1] Personal Property Tax Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
30-400-4253-00	PERSONAL PROPERTY TAXES	146.00	152.42
Subtotal : None		146.00	152.42
Total [S3L4.10C1] Personal Property Tax Expense-SNF-CR		146.00	152.42
<b>Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
30-400-4252-00	EQUIPMENT LEASE/RENT	17,790.00	23,051.12
Subtotal : None		17,790.00	23,051.12
Total [S3L4.12C1] Other Fixed Cost Expense-SNF-CR		17,790.00	23,051.12
<b>Group : [S3L4.14C1] Real Poperty Rent Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
30-450-4535-00	RENT / MORTGAGE	1,688,089.00	1,774,601.40
Subtotal : None		1,688,089.00	1,774,601.40
Total [S3L4.14C1] Real Poperty Rent Expense-SNF-CR		1,688,089.00	1,774,601.40
<b>Group : [CLA-53.01] LA-Group Health/Life</b>			
<b>Subgroup : None</b>			
30-400-4415-00	HEALTH INSURANCE	100,180.00	229,902.04
30-400-4417-00	DENTAL INSURANCE	(1,383.00)	3,597.40
30-400-4418-00	VISION INSURANCE	436.00	184.83

Subtotal : None		<u>99,233.00</u>	<u>233,684.27</u>
Total [CLA-53.01]	LA-Group Health/Life	<u>99,233.00</u>	<u>233,684.27</u>
Group : [CLA-53.02]	LA-Employee Pensions		
Subgroup : None			
30-400-4336-00	401K EXPENSE	11,620.00	9,567.58
Subtotal : None		<u>11,620.00</u>	<u>9,567.58</u>
Total [CLA-53.02]	LA-Employee Pensions	<u>11,620.00</u>	<u>9,567.58</u>
Group : [CLA-53.03]	LA-Employee Benefits		
Subgroup : None			
30-400-4320-00	CORI CHECKS/BACKGROUND	3,087.00	3,122.22
30-400-4337-00	EMPLOYEE BENEFIT	5,509.00	2,698.49
30-540-4310-00	EMPLOYEE UNIFORMS	451.00	469.01
Subtotal : None		<u>9,047.00</u>	<u>6,289.72</u>
Total [CLA-53.03]	LA-Employee Benefits	<u>9,047.00</u>	<u>6,289.72</u>
Group : [CLA-53.04]	LA-Payroll Taxes		
Subgroup : None			
30-400-4400-00	PAYROLL TAXES	521,918.00	564,648.05
30-400-4406-00	MA EMPLOYER MEDICAL LEAVE	36,527.00	35,492.78
Subtotal : None		<u>558,445.00</u>	<u>600,140.83</u>
Total [CLA-53.04]	LA-Payroll Taxes	<u>558,445.00</u>	<u>600,140.83</u>
Group : [CLA-53.05]	LA-Workers Comp		
Subgroup : None			
30-400-4425-00	WORKERS COMP INSURANCE	126,015.00	124,818.00
Subtotal : None		<u>126,015.00</u>	<u>124,818.00</u>
Total [CLA-53.05]	LA-Workers Comp	<u>126,015.00</u>	<u>124,818.00</u>
	NET (INCOME) LOSS	<u>0.00</u>	<u>0.00</u>
	Sum of Account Groups	0.00	0.00

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