

Client: **A443291 - Mary Ann Morse Healthcare Corp.**  
Engagement: **MDMC 2022 - Mary Ann Morse Healthcare Corp.**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	PP-1 12/31/2021	IMPORT 12/31/2022	JE Ref #	CAIDJE	CAID 12/31/2022
<b>Group : [1000] Balance Sheet</b>						
<b>Subgroup : None</b>						
100100.000	Cash - Operating	1,710,363.00	0.00		0.00	0.00
100100.100	Cash - Operating - MAM	0.00	550,729.19		0.00	550,729.19
100200.000	Cash - Petty	750.00	0.00		0.00	0.00
100200.100	Cash - Petty - MAM	0.00	750.00		0.00	750.00
100400.000	Cash - Corporate Checking	591.00	0.00		0.00	0.00
100400.100	Corporate Account - MAM	0.00	(100.74)		0.00	(100.74)
100700.000	Cash - Employee Fund	4,003.00	0.00		0.00	0.00
100700.100	Cash - Employee Fund - MAM	0.00	5,909.42		0.00	5,909.42
100750.000	Cash - Resident Council	12,875.00	0.00		0.00	0.00
100750.100	Resident Count Account - MAM	0.00	13,360.36		0.00	13,360.36
100800.100	Patient Needs Account Savings	0.00	21,261.77		0.00	21,261.77
100900.000	Cash - Resident Trust	6,997.00	0.00		0.00	0.00
111000.000	A/R - Private	96,925.00	0.00		0.00	0.00
111000.100	A/R - Private - MAM	0.00	66,557.40		0.00	66,557.40
111100.000	A/R - Private Pending Mass Health	800,229.00	0.00		0.00	0.00
111100.100	A/R - Pvt Pending Mass Health	0.00	229,358.38		0.00	229,358.38
112000.000	A/R - Medicaid	250,105.00	0.00		0.00	0.00
112000.100	A/R - Medicaid	0.00	413,287.35		0.00	413,287.35
112100.000	A/R - Medicaid A/I	(16,059.00)	0.00		0.00	0.00
112100.100	A/R - Medicaid A/I	0.00	44,047.52		0.00	44,047.52
113000.000	A/R - Medicare Part A	165,409.00	0.00		0.00	0.00
113000.100	A/R - Medicare Part A	0.00	253,551.17		0.00	253,551.17
114000.000	A/R - Medicare Part B	10,135.00	0.00		0.00	0.00
114000.100	A/R - Medicare Part B	0.00	30,291.64		0.00	30,291.64
114100.000	A/R - Medicare B Outpatient Rehab	228.00	0.00		0.00	0.00
114100.100	A/R - Med B Outpatient Rehab	0.00	1,141.36		0.00	1,141.36
115000.000	A/R - Co-Insurance Part A	89,083.00	0.00		0.00	0.00
115000.100	A/R - Co-Insurance Part A	0.00	93,370.41		0.00	93,370.41
116000.000	A/R - Co-Insurance Part B	3,078.00	0.00		0.00	0.00
116000.100	A/R - Co-Insurance Part B	0.00	2,535.50		0.00	2,535.50
116100.000	A/R Co-Insurance Part B Outpatient Rehab	181.00	0.00		0.00	0.00
116100.100	A/R Co-Ins Part B Outpatient	0.00	587.31		0.00	587.31
117000.000	A/R - Managed Care Tufts	139,435.00	0.00		0.00	0.00
117000.100	A/R - Managed Care Tufts	0.00	141,341.92		0.00	141,341.92
117100.000	A/R - Managed Care Harvard	14,748.00	0.00		0.00	0.00
117100.100	A/R - Managed Care Harvard	0.00	14,340.00		0.00	14,340.00
117200.000	A/R - Managed Care Blue Cross	33,449.00	0.00		0.00	0.00
117200.100	A/R - Managed Care Blue Cross	0.00	109,391.55		0.00	109,391.55
118000.000	A/R - Insurance	42,580.00	0.00		0.00	0.00
118000.100	A/R - Insurance	0.00	74,545.37		0.00	74,545.37
119300.000	A/R - Hospice Medicaid	42,790.00	0.00		0.00	0.00
119300.100	A/R - Hospice Medicaid	0.00	114,287.35		0.00	114,287.35
119510.000	Contra A/R For Deferred Revenue	74,080.00	0.00		0.00	0.00
119510.100	Contra A/R For Deferred Reven	0.00	124,668.57		0.00	124,668.57
119520.000	Contractual Allow Pending Medicaid	(336,096.00)	0.00		0.00	0.00
119520.100	Contra Allow Pending Medicaid	0.00	(90,240.05)		0.00	(90,240.05)
120000.000	A/R - Allowance For Bad Debt	(156,330.00)	0.00		0.00	0.00
120000.100	A/R - Allow For Bad Debt - MAM	0.00	(136,724.23)		0.00	(136,724.23)
133100.000	Due From Third Parties	236,070.00	0.00		0.00	0.00
133100.100	Due From Third Parties	0.00	(138.24)		0.00	(138.24)
139000.000	A/R - Other	970.00	0.00		0.00	0.00
139000.100	A/R - Other - MAM	0.00	1,084,401.93		0.00	1,084,401.93
151000.000	Prepaid - Expenses	53,393.00	0.00		0.00	0.00
151000.100	Prepaid Expenses - MAM	0.00	171,203.13		0.00	171,203.13
152000.000	Prepaid - Insurance	140,612.00	0.00		0.00	0.00
152000.100	Prepaid - Insurance - MAM	0.00	130,254.00		0.00	130,254.00
154200.000	Prepaid - Workers Compensation	8,732.00	0.00		0.00	0.00
154200.100	Prepaid - Workers Compensatio	0.00	11,999.00		0.00	11,999.00
156100.000	Deferred Financing Costs	221,346.00	0.00		0.00	0.00
156100.100	Deferred Financing Costs	0.00	221,346.01		0.00	221,346.01
156200.000	Accum Amort- Deferred Financing Costs	(221,346.00)	0.00		0.00	0.00
156200.100	Accum Amort- Deferred Financi	0.00	(221,346.01)		0.00	(221,346.01)
157149.000	Investments - Index Funds	3,326,573.00	0.00		0.00	0.00
157149.100	Investments - Index Funds	0.00	3,954,893.84		0.00	3,954,893.84
157150.000	Investments - TEG Partners	3,127,825.00	0.00		0.00	0.00
157150.100	Investments - Equity Funds	0.00	3,309,308.01		0.00	3,309,308.01
157151.000	Investments Fixed Income Cost	3,618,215.00	0.00		0.00	0.00
157151.100	Investments - Fixed Income C	0.00	3,905,660.77		0.00	3,905,660.77
157152.000	Invest Fxd Inc Cost Contra Heritage	(1,809,107.00)	0.00		0.00	0.00
157152.100	Invest Fxd Inc Cost Contra He	0.00	(1,952,830.40)		0.00	(1,952,830.40)
157153.000	Invest Fixed Inc Premium	109,249.00	0.00		0.00	0.00
157153.100	Invest Fixed Inc Premium	0.00	125,328.03		0.00	125,328.03
157154.000	Invest Fxd Inc Prem Contra Heritage	(54,624.00)	0.00		0.00	0.00
157154.100	Invest Fxd Inc Prem Contra He	0.00	(62,664.02)		0.00	(62,664.02)
157200.000	Investments - Contra Unrealized	2,479,279.00	0.00		0.00	0.00
157200.100	Investments - Contra Unrealiz	0.00	1,066,637.52		0.00	1,066,637.52

Client: **A443291 - Mary Ann Morse Healthcare Corp.**  
Engagement: **MDMC 2022 - Mary Ann Morse Healthcare Corp.**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	PP-1	IMPORT	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
157201.000	Invest Fxd Inc Unrlzd Gain (Loss)	117,349.00	0.00		0.00	0.00
157201.100	Invest Fxd Inc Unrlzd Gain (L	0.00	(319,121.56)		0.00	(319,121.56)
157202.000	Invest Fxd Inc Unrlzd Gain (Loss) Contra Herita	(58,675.00)	0.00		0.00	0.00
157202.100	Invest Fxd Inc Unrlzd Gain (L	0.00	159,560.78		0.00	159,560.78
157203.000	Investments - Contra Unrealized Index Funds	1,965,056.00	0.00		0.00	0.00
157203.100	Investments - Contra Unrealiz	0.00	415,039.76		0.00	415,039.76
157301.000	Invest Fxd Inc Accr Interest	16,556.00	0.00		0.00	0.00
157301.100	Invest Fxd Inc Accr Interest	0.00	21,515.39		0.00	21,515.39
157302.000	Invest Fxd Inc Accr Int Contra Heritage	(8,278.00)	0.00		0.00	0.00
157302.100	Invest Fxd Inc Accr Int Contr	0.00	(10,757.70)		0.00	(10,757.70)
157303.100	Invest Equi Inc Accr Interest	0.00	2,143.98		0.00	2,143.98
160500.000	Land	699,342.00	0.00		0.00	0.00
160500.100	Land	0.00	699,342.00		0.00	699,342.00
160600.000	Land Improvements	1,056,276.00	0.00		0.00	0.00
160600.100	Land Improvements	0.00	1,056,275.99		0.00	1,056,275.99
161000.000	Building	8,645,053.00	0.00		0.00	0.00
161000.100	Building	0.00	8,645,053.11		0.00	8,645,053.11
161100.000	Building Improvements	3,308,644.00	0.00		0.00	0.00
161100.100	Building Improvements	0.00	3,299,203.85		0.00	3,299,203.85
161500.100	Automobile	0.00	68,972.00		0.00	68,972.00
162000.000	Furniture Fixture & Equipment	898,516.00	0.00		0.00	0.00
162000.100	Furniture Fixture & Equipment	0.00	812,466.86		0.00	812,466.86
162100.000	Equipment	1,626,166.00	0.00		0.00	0.00
162100.100	Equipment	0.00	1,629,850.94		0.00	1,629,850.94
162500.000	Computer Hardware & Telephones	524,941.00	0.00		0.00	0.00
162500.100	Computer Hardware & Telephones	0.00	459,291.83		0.00	459,291.83
163000.000	Computer Software	44,128.00	0.00		0.00	0.00
163000.100	Computer Software	0.00	39,405.05		0.00	39,405.05
163110.100	Construction In Progress	0.00	21,377.16		0.00	21,377.16
164000.000	Accum Dep. - Land Improvement	(637,581.00)	0.00		0.00	0.00
164000.100	Accum Dep. - Land Improvement	0.00	(677,727.57)		0.00	(677,727.57)
165000.000	Accum. Dep. - Building	(4,940,084.00)	0.00		0.00	0.00
165000.100	Accum. Dep. - Building	0.00	(5,158,519.05)		0.00	(5,158,519.05)
165100.000	Accum Dep. - Building Improvements	(1,934,712.00)	0.00		0.00	0.00
165100.100	Accum Dep. - Building Improve	0.00	(2,075,025.40)		0.00	(2,075,025.40)
166000.000	Accum. Dep. - FF&E	(680,435.00)	0.00		0.00	0.00
166000.100	Accum. Dep. - FF&E	0.00	(622,095.66)		0.00	(622,095.66)
166100.000	Accum Dep. - Equipment	(1,254,156.00)	0.00		0.00	0.00
166100.100	Accum Dep. - Equipment	0.00	(1,302,558.64)		0.00	(1,302,558.64)
166500.000	Accum. Dep. - Computer Hardware & Telephones	(446,656.00)	0.00		0.00	0.00
166500.100	Accum. Dep. - Computer Hardwa	0.00	(383,688.81)		0.00	(383,688.81)
167000.000	Accum. Dep. - Computer Software	(44,128.00)	0.00		0.00	0.00
167000.100	Accum. Dep. - Computer Softwa	0.00	(12,507.55)		0.00	(12,507.55)
181100.000	Net Payroll	37,964.00	0.00		0.00	0.00
181100.100	Net Payroll - MAM	0.00	32,422.94		0.00	32,422.94
200100.000	Accounts Payable	(176,918.00)	0.00		0.00	0.00
200100.100	Accounts Payable - MAM	0.00	(416,609.80)		0.00	(416,609.80)
200200.000	Accrued Expenses	(139,257.00)	0.00		0.00	0.00
200200.100	Accrued Expenses - MAM	0.00	(222,935.97)		0.00	(222,935.97)
200990.000	A/P Suspense	0.00	1,094.00		0.00	1,094.00
201300.000	FICA Liability - Social Security	(38,100.00)	0.00		0.00	0.00
201300.100	FICA Liability - Social Secur	0.00	(41,212.78)		0.00	(41,212.78)
201500.000	Local Withholding	(25,422.00)	0.00		0.00	0.00
201500.100	Employer/Employee PFML TAX	0.00	29,158.70		0.00	29,158.70
201510.000	P/R Withholding 401K	1,363.00	0.00		0.00	0.00
201510.100	P/R Withholding 401K - MAM	0.00	1,982.64		0.00	1,982.64
201520.100	P/R Withholding Flex Spending	0.00	4,687.73		0.00	4,687.73
201530.000	P/R Withholding Other	11,264.00	0.00		0.00	0.00
201530.100	P/R Withholding Other - MAM	0.00	20,637.30		0.00	20,637.30
201530.300	P/R Withhold Other Home Care	5,225.00	0.00		0.00	0.00
202000.000	Accrued Wages	(329,395.00)	0.00		0.00	0.00
202000.100	Accrued Wages - MAM	0.00	(348,916.00)		0.00	(348,916.00)
202050.000	Accrued Vacation - Sick	(169,333.00)	0.00		0.00	0.00
202050.100	Accrued Vacation - Sick - MAM	0.00	(205,650.65)		0.00	(205,650.65)
202110.000	Accrued Audit Fees	(41,405.00)	0.00		0.00	0.00
202124.000	Deferred Revenue	(75,080.00)	0.00		0.00	0.00
202124.100	Deferred Revenue - MAM	0.00	(125,668.57)		0.00	(125,668.57)
202125.000	Accrued User Fee	(171,914.00)	0.00		0.00	0.00
202400.000	Accrued Interest	(17,911.00)	0.00		0.00	0.00
202400.100	Accrued Interest - MAM	0.00	(17,021.45)		0.00	(17,021.45)
215000.000	Advance Billing	590.00	0.00		0.00	0.00
215000.100	Advance Billing	0.00	(174,410.00)		0.00	(174,410.00)
215100.000	Resident Refunds	11,594.00	0.00		0.00	0.00
215100.100	Resident Refunds - MAM	0.00	17,197.33		0.00	17,197.33
215300.000	Resident Trust	(6,972.00)	0.00		0.00	0.00
215300.100	PNA LIABILITY	0.00	(21,311.77)		0.00	(21,311.77)
215310.000	Employee Fund Liability	(4,003.00)	0.00		0.00	0.00
215310.100	Employee Fund Liability - MAM	0.00	2,836.33		0.00	2,836.33
215320.000	Resident Council Liability	(12,875.00)	0.00		0.00	0.00

Client: **A443291 - Mary Ann Morse Healthcare Corp.**  
Engagement: **MDMC 2022 - Mary Ann Morse Healthcare Corp.**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	PP-1	IMPORT	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
215320.100	Resident Council Liability	0.00	(13,610.36)		0.00	(13,610.36)
215400.000	Current Portion Notes Payable	(114,134.00)	0.00		0.00	0.00
215500.000	Current Portion Bonds Payable	(334,136.00)	0.00		0.00	0.00
215500.100	Current Port Bonds Payable -	0.00	(334,136.00)		0.00	(334,136.00)
217000.000	Due To/From MAMN&RC Or Heritage	1,964,360.00	0.00		0.00	0.00
217000.100	Due To/From MAMHC / HAF	0.00	(340,294.62)		0.00	(340,294.62)
217000.ADJ	Due To/From MAMHC / HAF	0.00	6,759,697.82		0.00	6,759,697.82
217100.000	Due To / From Homecare And/or MAM	(57,096.00)	0.00		0.00	0.00
217100.100	DUE TO/FROM HOMECARE	0.00	(3,529,500.87)		0.00	(3,529,500.87)
251000.100	Notes Payable	0.00	(68,972.00)		0.00	(68,972.00)
251100.000	Bonds Payable	(6,348,574.00)	0.00		0.00	0.00
251100.100	Bonds Payable - MAM	0.00	(6,014,438.06)		0.00	(6,014,438.06)
251110.000	Allowance For SWAP Market Value	(173,317.00)	0.00		0.00	0.00
251110.100	Allow For SWAP Mark Valu - MAM	0.00	206,108.98		0.00	206,108.98
252000.100	Line-of-Credit	0.00	(400,000.00)		0.00	(400,000.00)
308000.000	Retained Earnings Fund Balance	(13,776,455.00)	0.00		0.00	0.00
308000.100	Retained Earnings Fund Balanc	0.00	(16,909,549.12)		0.00	(16,909,549.12)
<b>Subtotal : None</b>		<b>3,144,121.00</b>	<b>(1,518,615.40)</b>		<b>0.00</b>	<b>(1,518,615.40)</b>
<b>Total [1000] Balance Sheet</b>		<b>3,144,121.00</b>	<b>(1,518,615.40)</b>		<b>0.00</b>	<b>(1,518,615.40)</b>

Group : [3000] P + L

Subgroup : None

3033.1	MEDICAID INCOME OFFSET	0.00	0.00		(1,118,872.00)	(1,118,872.00)
				CAIDJE - 4	(1,118,872.00)	
400100.000	Medicare A - Room And Board	(2,146,562.00)	0.00		0.00	0.00
400100.100	Med A - Room And Board	0.00	(2,209,799.24)		0.00	(2,209,799.24)
400250.000	Medicare A - Pharmacy	(148,004.00)	0.00		0.00	0.00
400250.100	Med A - Pharmacy	0.00	(124,621.67)		0.00	(124,621.67)
400300.000	Medicare A - Oxygen	(2,464.00)	0.00		0.00	0.00
400300.100	Med A - Oxygen	0.00	(1,305.50)		0.00	(1,305.50)
400350.100	Med A - Equipment Rental	0.00	451.96		0.00	451.96
400400.000	Medicare A - Physical Therapy	(452,017.00)	0.00		0.00	0.00
400400.100	Med A - Physical Therapy	0.00	(444,281.97)		0.00	(444,281.97)
400450.000	Medicare A - Occupational Therapy	(447,293.00)	0.00		0.00	0.00
400450.100	Med A - Occupational Therapy	0.00	(430,492.04)		0.00	(430,492.04)
400500.000	Medicare A - Speech Therapy	(143,046.00)	0.00		0.00	0.00
400500.100	Med A - Speech Therapy	0.00	(113,243.01)		0.00	(113,243.01)
400600.000	Medicare A - IV Therapy	(13,105.00)	0.00		0.00	0.00
400600.100	Med A - IV Therapy	0.00	(5,489.43)		0.00	(5,489.43)
400700.000	Medicare A - X-Ray	(9,210.00)	0.00		0.00	0.00
400700.100	Med A - X-Ray	0.00	(5,901.06)		0.00	(5,901.06)
400750.000	Medicare A - Ambulance	(754.00)	0.00		0.00	0.00
400800.100	Med A - Physician Care	0.00	690.53		0.00	690.53
400850.000	Medicare A - Lab	(38,780.00)	0.00		0.00	0.00
400850.100	Med A - Lab	0.00	(31,854.47)		0.00	(31,854.47)
400900.000	Medicare A - Ancillary Contractual Adjustment	1,253,969.00	0.00		0.00	0.00
400900.100	Med A - Ancillary Contractual	0.00	1,160,936.55		0.00	1,160,936.55
400950.000	Medicare A - R&B Contractual Adjustment	(897,503.00)	0.00		0.00	0.00
400950.100	Med A - R&B Contractual Adju	0.00	(1,111,214.08)		0.00	(1,111,214.08)
400999.100	Med A - Prior Year Adjustment	0.00	2,601.26		0.00	2,601.26
410100.000	Private Cert - Room And Board	(4,728,919.00)	0.00		0.00	0.00
410100.100	PVT Cert - Room And Board	0.00	(5,073,445.22)		0.00	(5,073,445.22)
410250.000	Private Cert - Pharmacy	142.00	0.00		0.00	0.00
410260.100	PVT Cert - Vaccines	0.00	(4,700.00)		0.00	(4,700.00)
410300.000	Private Cert - Oxygen	(119.00)	0.00		0.00	0.00
410400.100	PVT Cert - Physical Therapy	0.00	(525.64)		0.00	(525.64)
410450.100	PVT Cert - Occupational Thera	0.00	(980.81)		0.00	(980.81)
410500.000	Private Cert - Speech Therapy	(482.00)	0.00		0.00	0.00
410900.000	Private Cert - Ancillary Contractual Adjustment	70.00	0.00		0.00	0.00
410950.000	Private Cert - R&B Contractual Adjustment	5,381.00	0.00		0.00	0.00
410950.100	PVT Cert - R&B Contractual Ad	0.00	(7,519.92)		0.00	(7,519.92)
410999.000	Private Cert - Prior Year Adjustment	102,632.00	0.00		0.00	0.00
410999.100	PVT Cert - Prior Year Adjustm	0.00	(8,651.25)		0.00	(8,651.25)
415100.000	Private Pending - Room And Board	(835,820.00)	0.00		0.00	0.00
415100.100	PVT Pending - Room And Board	0.00	(52,473.00)		0.00	(52,473.00)
415900.000	Private Pending - Ancillary Contractual Adjust	236,487.00	0.00		0.00	0.00
415900.100	PVT Pending - Ancillary Contr	0.00	(245,856.00)		0.00	(245,856.00)
415950.100	PVT Pending - R&B Contractual	0.00	13,020.00		0.00	13,020.00
415999.100	PVT Pending - Prior Year Adju	0.00	519,663.04		0.00	519,663.04
4211	TUITION & ED	0.00	0.00		0.00	0.00
				CAIDJE - 5	(0.00)	
				CAIDJE - 5	(0.00)	
				CAIDJE - 5	(0.00)	
430100.000	Medicaid Cert - Room And Board	(3,694,459.00)	0.00		1,118,872.00	1,118,872.00
				CAIDJE - 4	1,118,872.00	
430100.100	Medicaid Cert - Room And Board	0.00	(6,878,959.00)		146,916.00	(6,732,043.00)
				CAIDJE - 9	146,916.00	
430250.000	Medicaid Cert - Pharmacy	(50.00)	0.00		0.00	0.00
430250.100	Medicaid Cert - Pharmacy	0.00	(1,219.73)		0.00	(1,219.73)

Client: **A443291 - Mary Ann Morse Healthcare Corp.**  
Engagement: **MDMC 2022 - Mary Ann Morse Healthcare Corp.**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	PP-1	IMPORT	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
430260.000	Medicaid Cert - Vaccines	(312.00)	0.00		0.00	0.00
430300.000	Medicaid Cert - Oxygen	(60.00)	0.00		0.00	0.00
430400.000	Medicaid Cert - Physical Therapy	(1,274.00)	0.00		0.00	0.00
430450.000	Medicaid Cert - Occupational Therapy	(68.00)	0.00		0.00	0.00
430500.000	Medicaid Cert - Speech Therapy	575.00	0.00		0.00	0.00
430500.100	Medicaid Cert - Speech Therapy	0.00	(866.65)		0.00	(866.65)
430850.000	Medicaid Cert - Lab	(453.00)	0.00		0.00	0.00
430850.100	Medicaid Cert - Lab	0.00	(36.05)		0.00	(36.05)
430900.000	Medicaid Cert - Ancillary Contractual Adjustment	3,486.00	0.00		0.00	0.00
430900.100	Medicaid Cert - Ancillary Con	0.00	1,525.81		0.00	1,525.81
430950.000	Medicaid Cert - R&B Contractual Adjustment	398,433.00	0.00		0.00	0.00
430950.100	Medicaid Cert - R&B Contra Ad	0.00	3,107,892.59		0.00	3,107,892.59
430999.000	Medicaid Cert - Prior Year Adjustment	(62,681.00)	0.00		0.00	0.00
430999.100	Medicaid Cert - PY Adjustm	0.00	(246,769.64)		0.00	(246,769.64)
4330	OTHER BENEFITS DON	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
4331	OTHER NURSING - NG	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
4333	EMPLOYEE BENEFITS - TOTAL	0.00	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
43331	OTHER BENEFITS ADMIN	0.00	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
4334	PENSION EXPENSE - TOTAL	0.00	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
				CAIDJE - 3	(0.00)	
4336	PENSION DIR. OF NURSING	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
4399	P/R TAXES - NONNURSING	0.00	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
4403	P/R TAXES DIR OF NURSING	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
4404	P/R TAXES OTHER NURSING	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
44051	PAYROLL TAXES-ADMIN	0.00	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
44071	PENSION ADMINISTRATOR	0.00	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
4413	GROUP HLTH OTHER NURSING	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
4416	GRP HEALTH - NONNURSING	0.00	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
4416.1	GROUP/LIFE/HEALTH DON	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
44211	WC-ADMIN	0.00	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
4423	WORKERS' COMP. - NURSING	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
4424	WORKERS' COMP.-NONNURSING	0.00	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
4425	WORKERS' COMP. DIR OF NSG	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
44271	HEALTH INSURANCE-ADMIN	0.00	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
450350.100	Hosp Medicare - Equipment Ren	0.00	346.52		0.00	346.52
450600.100	Hosp Medicare - IV Therapy	0.00	145.04		0.00	145.04
450700.100	Hosp Medicare - X-Ray	0.00	1,029.56		0.00	1,029.56
450750.100	Hosp Medicare - Ambulance	0.00	378.15		0.00	378.15
450800.100	Hosp Medicare - Physician Care	0.00	2,139.92		0.00	2,139.92
450850.100	Hosp Medicare - Lab	0.00	463.56		0.00	463.56
451100.000	Tufts - Room And Board	(791,856.00)	0.00		0.00	0.00
451100.100	Tufts - Room And Board	0.00	(540,002.00)		0.00	(540,002.00)
451250.000	Tufts - Pharmacy	(42,529.00)	0.00		0.00	0.00
451250.100	Tufts - Pharmacy	0.00	(45,968.78)		0.00	(45,968.78)
451260.000	Tufts - Vaccines	(622.00)	0.00		0.00	0.00
451300.000	Tufts - Oxygen	(822.00)	0.00		0.00	0.00
451300.100	Tufts - Oxygen	0.00	(711.50)		0.00	(711.50)
451400.000	Tufts - Physical Therapy	(167,930.00)	0.00		0.00	0.00
451400.100	Tufts - Physical Therapy	0.00	(112,194.06)		0.00	(112,194.06)
451450.000	Tufts - Occupational Therapy	(175,431.00)	0.00		0.00	0.00
451450.100	Tufts - Occupational Therapy	0.00	(112,270.71)		0.00	(112,270.71)
451500.000	Tufts - Speech Therapy	(32,386.00)	0.00		0.00	0.00
451500.100	Tufts - Speech Therapy	0.00	(32,655.36)		0.00	(32,655.36)
451600.000	Tufts - IV Therapy	(6,275.00)	0.00		0.00	0.00
451600.100	Tufts - IV Therapy	0.00	(2,364.73)		0.00	(2,364.73)
451700.000	Tufts - X-Ray	(3,483.00)	0.00		0.00	0.00
451700.100	Tufts - X-Ray	0.00	(2,115.00)		0.00	(2,115.00)
451850.000	Tufts - Lab	(15,723.00)	0.00		0.00	0.00
451850.100	Tufts - Lab	0.00	(11,245.83)		0.00	(11,245.83)
451900.000	Tufts - Ancillary Contractual Adjustment	441,588.00	0.00		0.00	0.00

Client: **A443291 - Mary Ann Morse Healthcare Corp.**  
Engagement: **MDMC 2022 - Mary Ann Morse Healthcare Corp.**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	PP-1	IMPORT	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
451900.100	Tufts - Ancillary Contractual	0.00	319,539.37		0.00	319,539.37
451950.000	Tufts - R&B Contractual Adjustment	(1,468.00)	0.00		0.00	0.00
451950.100	Tufts - R&B Contra Adjustment	0.00	(40,572.78)		0.00	(40,572.78)
451999.000	Tufts - Prior Year Adjustment	70.00	0.00		0.00	0.00
451999.100	Tufts - Prior Year Adjustment	0.00	(5,876.00)		0.00	(5,876.00)
452100.000	Harvard Pilgrim - Room And Board	(7,000.00)	0.00		0.00	0.00
452100.100	Harvard Pilg - Room And Board	0.00	(21,198.00)		0.00	(21,198.00)
452250.000	Harvard Pilgrim - Pharmacy	(98.00)	0.00		0.00	0.00
452250.100	Harvard Pilg - Pharmacy	0.00	(1,053.85)		0.00	(1,053.85)
452300.100	Harvard Pilg - Oxygen	0.00	(39.50)		0.00	(39.50)
452400.000	Harvard Pilgrim - Physical Therapy	(2,116.00)	0.00		0.00	0.00
452400.100	Harvard Pilg - Physical Thera	0.00	(5,572.74)		0.00	(5,572.74)
452450.000	Harvard Pilgrim - Occupational Therapy	(2,062.00)	0.00		0.00	0.00
452450.100	Harvard Pilg - Occupational T	0.00	(6,152.35)		0.00	(6,152.35)
452600.100	Harvard Pilg - IV Therapy	0.00	(337.46)		0.00	(337.46)
452700.100	Harvard Pilg - X-Ray	0.00	(70.00)		0.00	(70.00)
452850.000	Harvard Pilgrim - Lab	(87.00)	0.00		0.00	0.00
452850.100	Harvard Pilg - Lab	0.00	(270.13)		0.00	(270.13)
452900.000	Harvard Pilgrim - Ancillary Contractual Adj	4,362.00	0.00		0.00	0.00
452900.100	Harvard Pilg - Ancill Contract	0.00	13,216.03		0.00	13,216.03
452950.000	Harvard Pilgrim - R&B Contractual Adj	(908.00)	0.00		0.00	0.00
452950.100	Harvard Pilg - R&B Contractual	0.00	4,025.76		0.00	4,025.76
453100.000	Blue Cross - Room And Board	(184,927.00)	0.00		0.00	0.00
453100.100	Blue Cross - Room And Board	0.00	(376,931.00)		0.00	(376,931.00)
453250.000	Blue Cross - Pharmacy	(15,018.00)	0.00		0.00	0.00
453250.100	Blue Cross - Pharmacy	0.00	(21,263.55)		0.00	(21,263.55)
453260.100	Blue Cross - Vaccines	0.00	(720.00)		0.00	(720.00)
453300.000	Blue Cross - Oxygen	(298.00)	0.00		0.00	0.00
453300.100	Blue Cross - Oxygen	0.00	(392.50)		0.00	(392.50)
453400.000	Blue Cross - Physical Therapy	(35,613.00)	0.00		0.00	0.00
453400.100	Blue Cross - Physical Therapy	0.00	(75,018.89)		0.00	(75,018.89)
453450.000	Blue Cross - Occupational Therapy	(38,109.00)	0.00		0.00	0.00
453450.100	Blue Cross - Occup Therapy	0.00	(76,358.75)		0.00	(76,358.75)
453500.000	Blue Cross - Speech Therapy	(6,766.00)	0.00		0.00	0.00
453500.100	Blue Cross - Speech Therapy	0.00	(39,153.25)		0.00	(39,153.25)
453600.000	Blue Cross - IV Therapy	(40.00)	0.00		0.00	0.00
453600.100	Blue Cross - IV Therapy	0.00	(87.01)		0.00	(87.01)
453700.000	Blue Cross - X-Ray	(1,150.00)	0.00		0.00	0.00
453700.100	Blue Cross - X-Ray	0.00	(840.00)		0.00	(840.00)
453850.000	Blue Cross - Lab	(2,458.00)	0.00		0.00	0.00
453850.100	Blue Cross - Lab	0.00	(5,144.14)		0.00	(5,144.14)
453900.000	Blue Cross - Ancillary Contractual Adjustment	99,650.00	0.00		0.00	0.00
453900.100	Blue Cross - Ancillary Contra	0.00	206,876.88		0.00	206,876.88
453950.000	Blue Cross - R&B Contractual Adjustment	9,463.00	0.00		0.00	0.00
453950.100	Blue Cross - R&B Contra Adju	0.00	(1,331.00)		0.00	(1,331.00)
453999.100	Blue Cross - Prior Year Adj	0.00	914.00		0.00	914.00
460100.000	Insurance Cert - Room And Board	(34,333.00)	0.00		0.00	0.00
460100.100	INS Cert - Room And Board	0.00	(84,134.23)		0.00	(84,134.23)
460250.000	Insurance Cert - Pharmacy	(2,189.00)	0.00		0.00	0.00
460250.100	INS Cert - Pharmacy	0.00	(2,891.15)		0.00	(2,891.15)
460260.000	Insurance Cert - Vaccines	(139.00)	0.00		0.00	0.00
460300.100	INS Cert - Oxygen	0.00	(59.50)		0.00	(59.50)
460400.000	Insurance Cert - Physical Therapy	(7,466.00)	0.00		0.00	0.00
460400.100	INS Cert - Physical Therapy	0.00	(16,356.97)		0.00	(16,356.97)
460450.000	Insurance Cert - Occupational Therapy	(7,552.00)	0.00		0.00	0.00
460450.100	INS Cert - Occupational Ther	0.00	(16,205.95)		0.00	(16,205.95)
460500.000	Insurance Cert - Speech Therapy	(1,823.00)	0.00		0.00	0.00
460500.100	INS Cert - Speech Therapy	0.00	(5,560.90)		0.00	(5,560.90)
460600.000	Insurance Cert - IV Therapy	(30.00)	0.00		0.00	0.00
460700.100	INS Cert - X-Ray	0.00	(140.00)		0.00	(140.00)
460800.100	INS Cert - Physician Care	0.00	30.00		0.00	30.00
460850.000	Insurance Cert - Lab	(426.00)	0.00		0.00	0.00
460850.100	INS Cert - Lab	0.00	(1,536.79)		0.00	(1,536.79)
460900.000	Insurance Cert - Ancillary Contractual Adj	22,706.00	0.00		0.00	0.00
460900.100	INS Cert - Ancillary Contractu	0.00	42,751.26		0.00	42,751.26
460950.000	Insurance Cert - R&B Contractual Adj	(18,269.00)	0.00		0.00	0.00
460950.100	INS Cert - R&B Contractual A	0.00	(22,135.61)		0.00	(22,135.61)
460999.100	INS Cert - Prior Year Adjustm	0.00	996.01		0.00	996.01
465100.000	Fallon - NAVI Room And Board	(311,414.00)	0.00		(146,916.00)	(146,916.00)
				CAIDJE - 9	(146,916.00)	
465100.100	Fallon - NAVI Room And Board	0.00	(276,976.00)		0.00	(276,976.00)
465250.100	Fallon - Navi - Pharmacy	0.00	(239.84)		0.00	(239.84)
465400.100	Fallon - Navi - Physical Ther	0.00	(2,748.71)		0.00	(2,748.71)
465450.100	Fallon - Navi - Occup Thera	0.00	(737.37)		0.00	(737.37)
465500.100	Fallon - Navi - Speech Therapy	0.00	(1,637.03)		0.00	(1,637.03)
465600.100	Fallon - Navi - IV Therapy	0.00	(20.00)		0.00	(20.00)
465700.100	Fallon - Navi - X-Ray	0.00	(70.00)		0.00	(70.00)
465850.100	Fallon - Navi - Lab	0.00	(69.10)		0.00	(69.10)
465900.100	Fallon - Navi - Ancillary Con	0.00	2,486.49		0.00	2,486.49

Client: **A443291 - Mary Ann Morse Healthcare Corp.**  
Engagement: **MDMC 2022 - Mary Ann Morse Healthcare Corp.**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	PP-1	IMPORT	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
465950.000	Fallon - NAVI R&B Contractual Adjustment	24,895.00	0.00		0.00	0.00
465950.100	Fallon - NAVI R&B Contra Adj	0.00	112,136.84		0.00	112,136.84
470100.000	Hospice Medicaid - Room And Board	(668,786.00)	0.00		0.00	0.00
470100.100	Hosp Medicaid - Room And Boar	0.00	(1,082,351.00)		0.00	(1,082,351.00)
470150.000	Hospice Medicaid Cert - Room And Board	(80.00)	0.00		0.00	0.00
470450.100	Hosp Medicaid - Occupational	0.00	(493.83)		0.00	(493.83)
470500.000	Hospice Medicaid - Speech Therapy	(385.00)	0.00		0.00	0.00
470500.100	Hosp Medicaid - Speech Therap	0.00	(578.06)		0.00	(578.06)
470900.000	Hospice Medicaid - Ancillary Contractual Adj	385.00	0.00		0.00	0.00
470900.100	Hosp Medicaid - Ancillary Co	0.00	1,071.89		0.00	1,071.89
470950.000	Hospice Medicaid - R&B Contractual Adj	65,000.00	0.00		0.00	0.00
470950.100	Hosp Medicaid - R&B Contractua	0.00	422,598.22		0.00	422,598.22
470999.100	Hosp Medicaid - Prior Year Ad	0.00	(1,793.18)		0.00	(1,793.18)
500260.000	Medicare B - Vaccines	(5,336.00)	0.00		0.00	0.00
500260.100	Medicare B - Vaccines	0.00	(19,900.00)		0.00	(19,900.00)
500400.000	Medicare B - Physical Therapy	(34,906.00)	0.00		0.00	0.00
500400.100	Medicare B - Physical Therapy	0.00	(40,238.40)		0.00	(40,238.40)
500450.000	Medicare B - Occupational Therapy	(42,433.00)	0.00		0.00	0.00
500450.100	Medicare B - Occup Therapy	0.00	(25,268.55)		0.00	(25,268.55)
500500.000	Medicare B - Speech Therapy	(19,399.00)	0.00		0.00	0.00
500500.100	Medicare B - Speech Therapy	0.00	(13,555.61)		0.00	(13,555.61)
500700.100	Medicare B - X-Ray	0.00	105.32		0.00	105.32
500800.100	Medicare B - Physician Care	0.00	27.17		0.00	27.17
500900.000	Medicare B - Ancillary Contractual Adjustment	14,922.00	0.00		0.00	0.00
500900.100	Medicare B - Ancillary Contra	0.00	11,937.49		0.00	11,937.49
500950.100	Medicare B - R&B Contra Adju	0.00	1,637.83		0.00	1,637.83
500999.100	Medicare B - Prior Year Adj	0.00	(521.48)		0.00	(521.48)
501400.000	Medicare B - Physical Therapy Outpatient Rehab	(1,087.00)	0.00		0.00	0.00
501400.100	Medicare B - Phys Therapy Out	0.00	(19,826.73)		0.00	(19,826.73)
501450.000	Medicare B - OT Outpatient Rehab	(216.00)	0.00		0.00	0.00
501450.100	Medicare B - OT Outpatient Re	0.00	(1,428.28)		0.00	(1,428.28)
501900.000	Medicare B - Contractual Outpatient Rehab	209.00	0.00		0.00	0.00
501900.100	Medicare B - Contra Outpatient	0.00	4,141.57		0.00	4,141.57
505260.000	Managed Care B - Vaccines	(1,058.00)	0.00		0.00	0.00
505400.000	Managed Care B - Physical Therapy	(1,756.00)	0.00		0.00	0.00
505400.100	Managed B - Physical Therap	0.00	(6,501.70)		0.00	(6,501.70)
505450.000	Managed Care B - Occupational Therapy	(1,157.00)	0.00		0.00	0.00
505450.100	Managed B - Occupational Th	0.00	(3,791.47)		0.00	(3,791.47)
505500.000	Managed Care B - Speech Therapy	(673.00)	0.00		0.00	0.00
505500.100	Managed B - Speech Therapy	0.00	(1,251.73)		0.00	(1,251.73)
505900.000	Managed Care B - Ancillary Contractual Adj	2,041.00	0.00		0.00	0.00
505900.100	Managed B - Ancillary Contrac	0.00	5,604.14		0.00	5,604.14
505999.100	Managed B - Prior Year Adjust	0.00	1,430.46		0.00	1,430.46
506260.000	Tufts Insurance B - Vaccines	(46.00)	0.00		0.00	0.00
506400.000	Tufts Insurance B - Physical Therapy	(6,715.00)	0.00		0.00	0.00
506400.100	Tufts B - Physical Therap	0.00	(12,772.58)		0.00	(12,772.58)
506450.000	Tufts Insurance B - Occupational Therapy	(5,662.00)	0.00		0.00	0.00
506450.100	Tufts B - Occupational T	0.00	(10,364.10)		0.00	(10,364.10)
506500.000	Tufts Insurance B - Speech Therapy	(1,151.00)	0.00		0.00	0.00
506900.000	Tufts Insurance B - Ancillary Contractual Adj	9,231.00	0.00		0.00	0.00
506900.100	Tufts B - Ancillary Contra	0.00	10,533.14		0.00	10,533.14
506950.100	Tufts B - R&B Contractua	0.00	(200.00)		0.00	(200.00)
599000.100	Other Revenue - MAM	0.00	(37,187.69)		0.00	(37,187.69)
599041.000	Invest Fxd Inc Interest Inc	(110,577.00)	0.00		0.00	0.00
599041.100	Invest Fxd Inc Interest Inc	0.00	(108,673.85)		0.00	(108,673.85)
599042.000	Invest Fxd Inc Int Inc Contra Heritage	55,288.00	0.00		0.00	0.00
599042.100	Invest Fxd Inc Int Inc Contra	0.00	54,336.94		0.00	54,336.94
599043.000	Invest Fxd Inc Prem Amort	16,306.00	0.00		0.00	0.00
599043.100	Invest Fxd Inc Prem Amort	0.00	(10,082.75)		0.00	(10,082.75)
599044.000	Invest Fxd Inc Prem Amort Contra Heritage	(8,153.00)	0.00		0.00	0.00
599044.100	Invest Fxd Inc Prem Amort Con	0.00	5,041.38		0.00	5,041.38
599047.000	Invest Fxd Inc Unrealzd Gain (Loss)	17,982.00	0.00		0.00	0.00
599047.100	Inv Fxd Inc Unrealzd Gain (Lo	0.00	436,470.78		0.00	436,470.78
599048.000	Invest Fxd Inc Unrlzd Gain (Loss) Contra Herita	(8,991.00)	0.00		0.00	0.00
599048.100	Inv Fxd Inc Unrlzd Gain (Loss	0.00	(218,235.39)		0.00	(218,235.39)
599051.000	Interest Income - Operating	(2,388.00)	0.00		0.00	0.00
599051.100	Interest Inc - Operating - MAM	0.00	(705.54)		0.00	(705.54)
599058.100	Interest Inc - Other A/R - MAM	0.00	(1,985.29)		0.00	(1,985.29)
599059.000	Investments - Interest Income Index Funds	(64,055.00)	0.00		0.00	0.00
599059.100	Invest - Interest Income Index	0.00	(74,174.04)		0.00	(74,174.04)
599061.000	Investments - Dividend Income	(56,758.00)	0.00		0.00	0.00
599061.100	Investments - Dividend Income	0.00	(74,221.52)		0.00	(74,221.52)
599062.000	Investments - Interest Income	(5.00)	0.00		0.00	0.00
599062.100	Investments - Interest Income	0.00	(1.21)		0.00	(1.21)
599063.000	Investments - Realized Gain (Loss)	(265,661.00)	0.00		0.00	0.00
599063.100	Invest - Realized Gain (Loss)	0.00	(912,020.84)		0.00	(912,020.84)
599064.000	Investments - Unrealized Gain (Loss)	(2,235,351.00)	0.00		0.00	0.00
599064.100	Invest - Unrealized Gain (Los	0.00	2,962,657.36		0.00	2,962,657.36
599066.000	Bond Funds - Realized Gain (Loss)	(3,153.00)	0.00		0.00	0.00

Client: **A443291 - Mary Ann Morse Healthcare Corp.**  
Engagement: **MDMC 2022 - Mary Ann Morse Healthcare Corp.**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	PP-1	IMPORT	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
599066.100	Bond Funds - Rlzd Gain (Loss)	0.00	(3,441.11)		0.00	(3,441.11)
599067.000	Unrealized Gain (Loss) On SWAP	(208,354.00)	0.00		0.00	0.00
599067.100	Unrealized Gain (Loss) On SWAP	0.00	(379,425.98)		0.00	(379,425.98)
599068.000	Realized Gain Bond Fund (Contra Heritage)	1,576.00	0.00		0.00	0.00
599068.100	Rlzd Gain Bond Fund (Contra H	0.00	1,720.56		0.00	1,720.56
599070.000	Charitable Donations	1,000.00	0.00		0.00	0.00
599071.000	Donations - Employee Fund	(2,498.00)	0.00		0.00	0.00
599071.100	Donations - Employee Fund	0.00	(55.00)		0.00	(55.00)
599072.000	Donations - Unrestricted	(3,365.00)	0.00		0.00	0.00
599072.100	Donations - Unrestricted	0.00	(675.00)		0.00	(675.00)
599073.000	Donations - Specific Purpose	(300.00)	0.00		0.00	0.00
599075.000	Donations - Golf Tournament	(26,697.00)	0.00		0.00	0.00
599075.100	Donations - Golf Tournament	0.00	(40,475.80)		0.00	(40,475.80)
599080.000	Misc. Income	(12,555.00)	0.00		0.00	0.00
599080.100	Miscellaneous Income - MAM	0.00	(85.37)		0.00	(85.37)
599081.000	Other Income	(883,492.00)	0.00		0.00	0.00
599081.100	Other Income - MAM	0.00	(1,702,360.90)		0.00	(1,702,360.90)
599083.000	Miscellaneous Ancillary Revenue	(403.00)	0.00		0.00	0.00
599083.100	Miscellaneous Ancillary Reven	0.00	(50.00)		0.00	(50.00)
599085.100	GAIN/LOSS ON DISPOSALS	0.00	366.68		0.00	366.68
599090.000	Small Balance Adjustments	64.00	0.00		0.00	0.00
599095.100	Discounts Earned - MAM	0.00	(17.08)		0.00	(17.08)
610100.000	Activities - Wages Supervisor	88,595.00	0.00		0.00	0.00
610100.100	Activities - Wages Supervisor	0.00	101,151.47		0.00	101,151.47
610110.000	Activities - Wages Regular	157,752.00	0.00		0.00	0.00
610110.001	Activities - Accrued Vacation Sick	374.00	0.00		0.00	0.00
610110.100	Activities - Wages Regular	0.00	202,261.68		0.00	202,261.68
610110.101	Activities - Accrued Vaca Sick	0.00	1,907.65		0.00	1,907.65
610650.000	Activities - Supplies	3,714.00	0.00		0.00	0.00
610650.100	Activities - Supplies	0.00	2,603.18		0.00	2,603.18
610660.100	Activities - Entertainment	0.00	17,377.00		0.00	17,377.00
610810.000	Activities - Dues & Subscriptions	1,533.00	0.00		0.00	0.00
610810.100	Activities - Dues & Subs	0.00	849.04		0.00	849.04
610830.000	Activities - Education	0.00	0.00		0.00	0.00
610850.000	Activities - Purchased Services	5,270.00	0.00	CAIDJE - 5	(0.00)	0.00
610850.100	Activities - Purchased Servic	0.00	826.72		0.00	826.72
6152	TUITION & EDUC NURSING	0.00	0.00		0.00	0.00
				CAIDJE - 5	(0.00)	
				CAIDJE - 5	(0.00)	
				CAIDJE - 5	(0.00)	
620110.000	Social Services - Wages Regular	138,239.00	0.00		0.00	0.00
620110.001	Social Services - Accrued Vacation Sick	3,270.00	0.00		0.00	0.00
620110.100	Social Services - Wages Regul	0.00	160,245.92		0.00	160,245.92
620110.101	Social Svcs - Accrued Vacation	0.00	(103.70)		0.00	(103.70)
630100.000	Alder Unit - Wages R.N.	678,639.00	0.00		0.00	0.00
630100.001	Alder Unit - Accrued Vacation Sick RN	(7,831.00)	0.00		0.00	0.00
630100.100	Alder Unit - Wages R.N.	0.00	914,303.02		0.00	914,303.02
630100.101	Alder Unit - Accrued Vaca Sick	0.00	(490.91)		0.00	(490.91)
630110.000	Alder Unit - Wages L.P.N.	283,583.00	0.00		0.00	0.00
630110.001	Alder Unit - Accrued Vacation Sick LPN	(6,573.00)	0.00		0.00	0.00
630110.100	Alder Unit - Wages L.P.N.	0.00	323,693.65		0.00	323,693.65
630110.101	Alder Unit - Accrued Vaca Sick	0.00	(1,306.73)		0.00	(1,306.73)
630120.000	Alder Unit - Wages Aides	1,334,536.00	0.00		0.00	0.00
630120.001	Alder Unit - Accrued Vacation Sick Aides	(1,286.00)	0.00		0.00	0.00
630120.100	Alder Unit - Wages Aides	0.00	1,594,178.71		0.00	1,594,178.71
630120.101	Alder Unit - Accrued Vaca Sick	0.00	2,557.58		0.00	2,557.58
630310.000	Alder Unit - Agency R.N.	65,639.00	0.00		0.00	0.00
630310.100	Alder Unit - Agency R.N.	0.00	101,519.92		(3,268.00)	98,251.92
				CAIDJE - 10	(3,268.00)	
630320.000	Alder Unit - Agency L.P.N.	78,493.00	0.00		0.00	0.00
630320.100	Alder Unit - Agency L.P.N.	0.00	175,164.69		667.09	175,831.78
				CAIDJE - 10	667.09	
630330.000	Alder Unit - Agency Aides	20,038.00	0.00		0.00	0.00
630330.100	Alder Unit - Agency Aides	0.00	41,471.10		2,099.29	43,570.39
				CAIDJE - 10	2,099.29	
630600.000	Alder Unit - Supplies (Non-Medical)	1,097.00	0.00		0.00	0.00
630600.100	Alder Unit - Supplies (Non-Me	0.00	3,046.02		0.00	3,046.02
630700.000	Alder Unit - Equipment Rental (Non-Medical)	264.00	0.00		0.00	0.00
630700.100	Alder Unit - Equip Rental (No	0.00	806.10		0.00	806.10
630900.100	Alder Unit - Other	0.00	625.00		0.00	625.00
640100.000	Birch Unit - Wages R.N.	130,309.00	0.00		0.00	0.00
640100.001	Birch Unit - Accrued Vacation Sick RN	(1,007.00)	0.00		0.00	0.00
640100.100	Birch Unit - Wages R.N.	0.00	162,210.38		0.00	162,210.38
640100.101	Birch Unit - Accrued Vaca Sick	0.00	919.72		0.00	919.72
640110.000	Birch Unit - Wages L.P.N.	279,755.00	0.00		0.00	0.00
640110.001	Birch Unit - Accrued Vacation Sick LPN	(9,064.00)	0.00		0.00	0.00
640110.100	Birch Unit - Wages L.P.N.	0.00	168,204.10		0.00	168,204.10
640110.101	Birch Unit - Accrued Vaca Sick	0.00	2,528.62		0.00	2,528.62

Client: **A443291 - Mary Ann Morse Healthcare Corp.**  
Engagement: **MDMC 2022 - Mary Ann Morse Healthcare Corp.**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	PP-1	IMPORT	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
640120.000	Birch Unit - Wages Aides	487,774.00	0.00		0.00	0.00
640120.001	Birch Unit - Accrued Vacation Sick Aides	4,617.00	0.00		0.00	0.00
640120.100	Birch Unit - Wages Aides	0.00	612,299.95		0.00	612,299.95
640120.101	Birch Unit - Accrued Vaca Sick	0.00	206.44		0.00	206.44
640310.000	Birch Unit - Agency R.N.	12,631.00	0.00		0.00	0.00
640310.100	Birch Unit - Agency R.N.	0.00	1,379.35		0.00	1,379.35
640320.000	Birch Unit - Agency L.P.N.	3,066.00	0.00		0.00	0.00
640320.100	Birch Unit - Agency L.P.N.	0.00	53,113.89		0.00	53,113.89
640330.000	Birch Unit - Agency Aides	10,789.00	0.00		0.00	0.00
640330.100	Birch Unit - Agency Aides	0.00	4,542.63		0.00	4,542.63
640600.100	Birch Unit - Supplies (Non-Me	0.00	120.49		0.00	120.49
640900.100	Birch Unit - Other	0.00	4,338.00		0.00	4,338.00
645100.000	Cedar Unit - Wages R.N.	113,199.00	0.00		0.00	0.00
645100.001	Cedar Unit - Accrued Vacation Sick RN	1,584.00	0.00		0.00	0.00
645100.100	Cedar Unit - Wages R.N.	0.00	94,097.92		0.00	94,097.92
645100.101	Cedar Unit - Accrued Vaca Sick	0.00	1,908.75		0.00	1,908.75
645110.000	Cedar Unit - Wages L.P.N.	465,206.00	0.00		0.00	0.00
645110.001	Cedar Unit - Accrued Vacation Sick LPN	(5,081.00)	0.00		0.00	0.00
645110.100	Cedar Unit - Wages L.P.N.	0.00	519,456.17		0.00	519,456.17
645110.101	Cedar Unit - Accrued Vaca Sick	0.00	(574.24)		0.00	(574.24)
645120.000	Cedar Unit - Wages Aides	592,135.00	0.00		0.00	0.00
645120.001	Cedar Unit - Accrued Vacation Sick Aides	352.00	0.00		0.00	0.00
645120.100	Cedar Unit - Wages Aides	0.00	629,196.89		0.00	629,196.89
645120.101	Cedar Unit - Accrued Vaca Sick	0.00	3,068.83		0.00	3,068.83
645310.000	Cedar Unit - Agency R.N.	3,192.00	0.00		0.00	0.00
645310.100	Cedar Unit - Agency R.N.	0.00	6,329.72		0.00	6,329.72
645320.000	Cedar Unit - Agency L.P.N.	3,698.00	0.00		0.00	0.00
645320.100	Cedar Unit - Agency L.P.N.	0.00	23,747.33		0.00	23,747.33
645330.000	Cedar Unit - Agency Aides	5,208.00	0.00		0.00	0.00
645330.100	Cedar Unit - Agency Aides	0.00	12,483.98		0.00	12,483.98
645900.100	Cedar Unit - Other	0.00	2,615.61		0.00	2,615.61
661100.000	Medical Records - Wages	50,998.00	0.00		0.00	0.00
661100.001	Medical Records - Accrued Vacation Sick	(38.00)	0.00		0.00	0.00
661100.100	Medical Records - Wages	0.00	52,585.66		0.00	52,585.66
661100.101	Med Records - Accrued Vacatio	0.00	(129.13)		0.00	(129.13)
661650.000	Medical Records - Supplies	1,426.00	0.00		0.00	0.00
661650.100	Medical Records - Supplies	0.00	1,510.91		0.00	1,510.91
662100.000	Admissions - Wages	169,876.00	0.00		0.00	0.00
662100.001	Admissions - Accrued Vacation Sick	(475.00)	0.00		0.00	0.00
662100.100	Admissions - Wages	0.00	158,037.86		0.00	158,037.86
662100.101	Admissions - Accrued Vaca Sic	0.00	(3,976.88)		0.00	(3,976.88)
662650.000	Admissions - Supplies	582.00	0.00		0.00	0.00
662650.100	Admissions - Supplies	0.00	51.96		0.00	51.96
662810.100	Admissions - Dues & Subs	0.00	315.49		0.00	315.49
662850.100	Admissions - Purchased Servic	0.00	3,575.37		0.00	3,575.37
663510.000	Marketing - Advertising	32,080.00	0.00		0.00	0.00
663510.100	Marketing - Advertising	0.00	49,686.29		0.00	49,686.29
663511.000	Marketing - Promotional	3,368.00	0.00		0.00	0.00
663511.100	Marketing - Promotional	0.00	552.16		0.00	552.16
663650.000	Marketing - Supplies	873.00	0.00		0.00	0.00
663655.000	Marketing - Food	886.00	0.00		0.00	0.00
663655.100	Marketing - Food	0.00	87.92		0.00	87.92
663810.000	Marketing - Dues & Subscriptions	174.00	0.00		0.00	0.00
663810.100	Marketing - Dues & Subscripti	0.00	78.00		0.00	78.00
663850.000	Marketing - Purchased Services	14,598.00	0.00		0.00	0.00
663850.100	Marketing - Purchased Services	0.00	9,739.14		0.00	9,739.14
663850.400	Marketing - Purchased Services	400.00	0.00		0.00	0.00
663920.000	Marketing - Events	816.00	0.00		0.00	0.00
670100.000	Nursing Admin - DON Wages	128,495.00	0.00		0.00	0.00
670100.001	Nursing Admin - DON Accrued Vacation Sick	1,360.00	0.00		0.00	0.00
670100.100	Nursing Admin - DON Wages	0.00	122,842.41		0.00	122,842.41
670100.101	Nursing Admin - DON Accrued V	0.00	234.89		0.00	234.89
670110.000	Nursing Admin - ADON Wages	93,280.00	0.00		0.00	0.00
670110.001	Nursing Admin - ADON Accrued Vacation Sick	(4,471.00)	0.00		0.00	0.00
670110.100	Nursing Admin - ADON Wages	0.00	11,538.54		0.00	11,538.54
670110.101	Nursing Admin - ADON Accrued	0.00	4,851.73		0.00	4,851.73
670111.000	Nursing Admin - Supervisor Wages	303,502.00	0.00		0.00	0.00
670111.001	Nursing Admin - Superv Accrued Vacation Sick	11,160.00	0.00		0.00	0.00
670111.100	Nursing Admin - Supervisor Wa	0.00	283,463.25		0.00	283,463.25
670111.101	Nursing Admin - Superv Accrue	0.00	(4,233.23)		0.00	(4,233.23)
670113.000	Nursing Admin - Nursing Scheduler Wages	48,482.00	0.00		0.00	0.00
670113.001	Nursing Admin - Nurs Sched Accrued Vacation Sick	(1,500.00)	0.00		0.00	0.00
670113.100	Nurs Admin - Nurs Scheduler	0.00	32,815.88		0.00	32,815.88
670113.101	Nursing Admin - Nurs Sched Ac	0.00	(19.74)		0.00	(19.74)
670115.000	Nursing Admin - Case Management Wages	34,364.00	0.00		0.00	0.00
670115.100	Nursing Admin - Case Manageme	0.00	37,810.70		0.00	37,810.70
670116.000	Nursing Admin - MMQ Wages	28,096.00	0.00		0.00	0.00
670116.100	Nursing Admin - MMQ Wages	0.00	7,692.08		0.00	7,692.08
670117.000	Nursing Admin - Respiratory Therapist Wages	7,178.00	0.00		0.00	0.00



Client: **A443291 - Mary Ann Morse Healthcare Corp.**  
Engagement: **MDMC 2022 - Mary Ann Morse Healthcare Corp.**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	PP-1	IMPORT	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
670117.100	Nursing Admin - Resp Therap	0.00	9,632.27		0.00	9,632.27
670118.000	Nursing Admin - MDS Wages	76,234.00	0.00		0.00	0.00
670118.001	Nursing Admin - MDS Accrued Vacation Sick	945.00	0.00		0.00	0.00
670118.100	Nursing Admin - MDS Wages	0.00	173,727.66		0.00	173,727.66
670118.101	Nursing Admin - MDS Accrued V	0.00	3,233.77		0.00	3,233.77
670119.000	Nursing Admin - Staff Development Wages	(1,152.00)	0.00		0.00	0.00
670119.100	Nurs Admin - Staff Development	0.00	74,000.25		0.00	74,000.25
670120.000	Nursing Admin - Nursing Secretary Wages	46,359.00	0.00		0.00	0.00
670120.001	Nursing Admin - Nurs Secr Accrued Vacation Sick	(451.00)	0.00		0.00	0.00
670120.100	Nurs Admin - Nurs Secretary	0.00	41,609.69		0.00	41,609.69
670120.101	Nursing Admin - Nurs Secr Accr	0.00	(598.23)		0.00	(598.23)
670125.000	Medical Supplies - Wages	29,915.00	0.00		0.00	0.00
670125.001	Medical Supplies - Accrued Vacation	(1,709.00)	0.00		0.00	0.00
670125.100	Medical Supplies - Wages	0.00	24,612.80		0.00	24,612.80
670125.101	Med Supplies - Accrued Vacatio	0.00	1,337.52		0.00	1,337.52
670600.000	Nursing Admin - Supplies (Non-Medical)	191.00	0.00		0.00	0.00
670600.100	Nurs Admin - Supplies (Non-Med	0.00	94.13		0.00	94.13
670700.100	Nursing Admin - Equipment Ren	0.00	169.47		0.00	169.47
670720.100	Nursing Admin - Small Equipme	0.00	366.99		0.00	366.99
670730.100	Nursing Admin - Equipment Rep	0.00	48.52		0.00	48.52
670830.000	Nursing Admin - Education	2,124.00	0.00		0.00	0.00
				CAIDJE - 5	(0.00)	
				CAIDJE - 5	(0.00)	
670830.100	Nursing Admin - Education	0.00	1,299.00		0.00	1,299.00
670850.000	Nursing Admin - Purchased Services	5,720.00	0.00		0.00	0.00
670850.100	Nurs Admin - Purchased Service	0.00	21,505.00		501.62	22,006.62
				CAIDJE - 10	501.62	
670851.100	COVID TESTING	0.00	150,651.00		0.00	150,651.00
675600.000	Supplies (Non-Medical)	5,437.00	0.00		0.00	0.00
675600.100	Supplies (Non-Medical)	0.00	9,782.50		0.00	9,782.50
675670.000	Supplies - Nursing	206,795.00	0.00		0.00	0.00
675670.100	Supplies - Nursing	0.00	223,683.11		0.00	223,683.11
675671.000	Medical Director	60,000.00	0.00		0.00	0.00
675671.100	Medical Director	0.00	63,524.41		0.00	63,524.41
690100.000	Dietary - Supervisor Director Wages	73,974.00	0.00		0.00	0.00
690100.001	Dietary - Director Superv Accrued Vacation Sick	4,200.00	0.00		0.00	0.00
690100.100	Dietary - Super Dir Wage	0.00	74,459.77		0.00	74,459.77
690100.101	Dietary - Director Superv Ac	0.00	326.26		0.00	326.26
690101.000	Dietary - Chefs And Cooks Wages	133,597.00	0.00		0.00	0.00
690101.001	Dietary - Chefs And Cooks Accrued Vacation Sick	4,451.00	0.00		0.00	0.00
690101.100	Dietary - Chefs And Cooks Wag	0.00	149,524.25		0.00	149,524.25
690101.101	Dietary - Chefs And Cooks Accr	0.00	71.71		0.00	71.71
690103.000	Dietary - Wait Staff Wages	43,542.00	0.00		0.00	0.00
690103.100	Dietary - Wait Staff Wages	0.00	262,434.17		0.00	262,434.17
690103.101	Dietary - Wait Staff Accr Vac	0.00	4,251.44		0.00	4,251.44
690110.000	Dietary - Regular Staff Wages	244,958.00	0.00		0.00	0.00
690110.001	Dietary - Regular Staff Accrued Vacation Sick	(9,503.00)	0.00		0.00	0.00
690110.100	Dietary - Regular Staff Wages	0.00	77,458.00		0.00	77,458.00
690110.101	Dietary - Regular Staff Accr	0.00	(3,274.37)		0.00	(3,274.37)
690670.000	Dietary - Supplies (Non-Food)	27,488.00	0.00		0.00	0.00
690670.100	Dietary - Supplies (Non-Food)	0.00	38,147.61		0.00	38,147.61
690671.000	Dietary - Supplies Food	348,832.00	0.00		0.00	0.00
690671.100	Dietary - Supplies Food	0.00	386,736.00		0.00	386,736.00
690700.100	Dietary - Equipment Rental	0.00	61.87		0.00	61.87
690720.000	Dietary - Small Equipment Purchase	5,593.00	0.00		0.00	0.00
690720.100	Dietary - Small Equip Purchas	0.00	12,515.66		0.00	12,515.66
690730.000	Dietary - Equipment Repair & Maintenance	252.00	0.00		0.00	0.00
690850.000	Dietary - Purchased Services	10,975.00	0.00		0.00	0.00
690850.100	Dietary - Purchased Services	0.00	14,357.78		0.00	14,357.78
690851.000	Dietary - Dietician Purchased Services	23,000.00	0.00		0.00	0.00
690851.100	Dietary - Dietician Purchased	0.00	21,556.42		0.00	21,556.42
700110.000	Laundry - Regular Staff Wages	144,003.00	0.00		0.00	0.00
700110.001	Laundry - Accrued Vacation Sick	55.00	0.00		0.00	0.00
700110.100	Laundry - Regular Staff Wages	0.00	178,389.25		0.00	178,389.25
700110.101	Laundry - Accrued Vacation Si	0.00	836.27		0.00	836.27
700660.000	Laundry - Chemicals	8,781.00	0.00		0.00	0.00
700660.100	Laundry - Chemicals	0.00	7,412.96		0.00	7,412.96
700670.000	Laundry - Supplies	1,262.00	0.00		0.00	0.00
700670.100	Laundry - Supplies	0.00	2,414.37		0.00	2,414.37
700690.000	Laundry - Linen	7,800.00	0.00		0.00	0.00
700690.100	Laundry - Linen	0.00	9,359.40		0.00	9,359.40
700720.100	Laundry - Small Equipment Pur	0.00	2,204.91		0.00	2,204.91
700730.100	Laundry - Equip Repair & Main	0.00	2,392.87		0.00	2,392.87
710110.000	Housekeeping - Regular Staff Wage	268,480.00	0.00		0.00	0.00
710110.001	Housekeeping - Reg Staff Accrued Vacation Sick	(1,420.00)	0.00		0.00	0.00
710110.100	Housekeeping - Regular Staff	0.00	315,399.78		0.00	315,399.78
710110.101	Housekeeping - Reg Staff Accr	0.00	2,824.73		0.00	2,824.73
710660.000	Housekeeping - Chemicals	435.00	0.00		0.00	0.00
710670.000	Housekeeping - Supplies	24,642.00	0.00		0.00	0.00

Client: **A443291 - Mary Ann Morse Healthcare Corp.**  
Engagement: **MDMC 2022 - Mary Ann Morse Healthcare Corp.**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	PP-1	IMPORT	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
710670.100	Housekeeping - Supplies	0.00	39,091.05		0.00	39,091.05
720000.100	Plant & Maintenance	0.00	549.89		0.00	549.89
720100.000	Plant - Supervisor Director Wages	95,245.00	0.00		0.00	0.00
720100.001	Plant - Director Accrued Vacation Sick	4,773.00	0.00		0.00	0.00
720100.100	Plant - Super Dir Wages	0.00	95,606.39		0.00	95,606.39
720100.101	Plant - Director Accrued Vaca	0.00	(940.62)		0.00	(940.62)
720110.000	Plant - Regular Staff Wages	76,203.00	0.00		0.00	0.00
720110.001	Plant - Staff Accrued Vacation Sick	(8,608.00)	0.00		0.00	0.00
720110.100	Plant - Regular Staff Wages	0.00	110,643.12		0.00	110,643.12
720110.101	Plant - Staff Accrued Vaca Si	0.00	2,937.33		0.00	2,937.33
720500.000	Plant - Telephone	31,449.00	0.00		0.00	0.00
720500.100	Plant - Telephone	0.00	32,807.48		0.00	32,807.48
720510.000	Plant - Gas	26,029.00	0.00		0.00	0.00
720510.000AAF	Plant - Gas - Admin	1,865.00	0.00		0.00	0.00
720510.100	Plant - Gas	0.00	29,466.00		0.00	29,466.00
720520.000	Plant - Electricity	192,343.00	0.00		0.00	0.00
720520.000AAF	Plant - Electricity - Admin	13,784.00	0.00		0.00	0.00
720520.100	Plant - Electricity	0.00	200,224.09		0.00	200,224.09
720530.000	Plant - Water	137,520.00	0.00		0.00	0.00
720530.000AAF	Plant - Water - Admin	9,855.00	0.00		0.00	0.00
720530.100	Plant - Water	0.00	138,042.44		0.00	138,042.44
720540.000	Plant - Trash Removal	16,317.00	0.00		0.00	0.00
720540.100	Plant - Trash Removal	0.00	29,536.06		0.00	29,536.06
720660.000	Plant - Building Repair & Maintenance	130.00	0.00		0.00	0.00
720660.100	Plant - Building Repair & Mai	0.00	607.50		0.00	607.50
720670.000	Plant - Supplies	37,739.00	0.00		0.00	0.00
720670.100	Plant - Supplies	0.00	59,167.16		0.00	59,167.16
720690.100	Plant - Grounds Maintenance	0.00	513.27		0.00	513.27
720695.000	Plant - Grounds Landscaping	12,405.00	0.00		0.00	0.00
720695.100	Plant - Grounds Landscaping	0.00	11,990.00		0.00	11,990.00
720700.000	Plant - Equipment Rental	770.00	0.00		0.00	0.00
720700.100	Plant - Equipment Rental	0.00	1,145.00		0.00	1,145.00
720720.000	Plant - Small Equipment Purchase	563.00	0.00		0.00	0.00
720720.100	Plant - Small Equipment Purch	0.00	3,183.21		0.00	3,183.21
720730.000	Plant - Repair & Maintenance	27,261.00	0.00		0.00	0.00
720730.100	Plant - Repair & Maintenance	0.00	22,313.32		0.00	22,313.32
720731.000	Plant - Alarm Maintenance	4,642.00	0.00		0.00	0.00
720733.000	Plant - Elevator	1,297.00	0.00		0.00	0.00
720733.100	Plant - Elevator	0.00	1,115.00		0.00	1,115.00
720735.100	Outside Landscaping - MAM	0.00	850.00		0.00	850.00
720830.000	Plant - Education	400.00	0.00		0.00	0.00
720850.000	Plant - Purchased Services	65,461.00	0.00		0.00	0.00
720850.100	Plant - Purchased Services	0.00	52,740.39		0.00	52,740.39
720900.100	Plant - Other	0.00	100.00		0.00	100.00
730100.000	Admin - Administrator Executive Director Wages	138,181.00	0.00		0.00	0.00
730100.001	Admin - Exec Dir Accrued Vacation Sick	961.00	0.00		0.00	0.00
730100.100	Admin - Administ/Executive Dir	0.00	157,100.00		0.00	157,100.00
730100.101	Admin - Exec Dir Accrued Vaca	0.00	2,288.17		0.00	2,288.17
730110.000	Admin - Clerical Wages	180,268.00	0.00		0.00	0.00
730110.001	Admin - Clerical Accrued Vacation Sick	1,044.00	0.00		0.00	0.00
730110.100	Admin - Clerical Wages	0.00	181,302.54		0.00	181,302.54
730110.101	Admin - Clerical Accrued Vaca	0.00	546.56		0.00	546.56
730113.000	Admin - Corporate Payroll Wages	388,518.00	0.00		0.00	0.00
730113.100	Admin - Corporate Payroll MAM	0.00	350,344.95		0.00	350,344.95
730113.101	Admin - Corporate Vacation Acc	0.00	4,246.94		0.00	4,246.94
730430.000	Admin - Legal Fees	16,651.00	0.00		0.00	0.00
730430.100	Admin - Legal Fees	0.00	26,805.56		0.00	26,805.56
730440.000	Admin - Audit Fees	39,851.00	0.00		0.00	0.00
730440.100	Admin - Audit Fees	0.00	44,380.96		0.00	44,380.96
730441.000	Admin - Accounting Other P/S	1,283.00	0.00		0.00	0.00
730441.100	Admin - Accounting Other P/S	0.00	1,287.00		0.00	1,287.00
730460.000	Admin - Professional Fees	29,050.00	0.00		0.00	0.00
730460.100	Admin - Professional Fees	0.00	14,808.75		0.00	14,808.75
730520.000	Admin - Software Maintenance	289.00	0.00		0.00	0.00
730520.100	Admin - Software Maintenance	0.00	7,796.71		0.00	7,796.71
730521.000	Admin - Software Support Fee	65,399.00	0.00		0.00	0.00
730521.100	Admin - Software Support Fee	0.00	112,387.20		0.00	112,387.20
730522.000	Admin - MIS Purchased Services	81,781.00	0.00		0.00	0.00
730522.100	Admin - MIS Purchased Services	0.00	83,284.81		0.00	83,284.81
730523.000	Admin - Payroll Services	57,202.00	0.00		0.00	0.00
730523.100	Admin - Payroll Services	0.00	71,263.82		0.00	71,263.82
730530.000	Admin - Insurance	181,639.00	0.00		0.00	0.00
730530.100	Admin - Insurance	0.00	204,053.00		0.00	204,053.00
730530.400	Admin - Insurance Out Patient Rehab	2,640.00	0.00		0.00	0.00
730540.000	Admin - Bad Debt Expense	60,000.00	0.00		0.00	0.00
730540.100	Admin - Bad Debt Expense	0.00	39,999.63		0.00	39,999.63
730550.000	Admin - Depreciation	543,509.00	0.00		0.00	0.00
730550.000AAF	Admin - Depreciation - Admin	38,950.00	0.00		0.00	0.00
730550.100	Admin - Depreciation	0.00	565,735.15		0.00	565,735.15

Client: **A443291 - Mary Ann Morse Healthcare Corp.**  
Engagement: **MDMC 2022 - Mary Ann Morse Healthcare Corp.**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	PP-1	IMPORT	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
730552.000	Admin - Interest Expense - Long Term	187,596.00	0.00		0.00	0.00
730552.000AAF	Admin - Interest Expense - Long Term - Admin	13,444.00	0.00		0.00	0.00
730552.100	Admin - Interest Exp - Long Te	0.00	185,609.23		0.00	185,609.23
730553.000	Admin - Interest Expense - Working Capital	952.00	0.00		0.00	0.00
730553.100	Admin - Interest Exp - Workin	0.00	3,026.44		0.00	3,026.44
730559.000	Admin - Donations	481.00	0.00		0.00	0.00
730580.000	Admin - Taxes - General	650.00	0.00		0.00	0.00
730580.100	Admin - Taxes - General	0.00	580.00		0.00	580.00
730581.000	Admin - Real Estate Taxes	19,439.00	0.00		0.00	0.00
730581.000AAF	Admin - Real Estate Taxes - Admin	1,393.00	0.00		0.00	0.00
730581.100	Admin - Real Estate Taxes	0.00	20,646.58		0.00	20,646.58
730582.000	Admin - Personal Property Taxes	1,899.00	0.00		0.00	0.00
730582.100	Admin - Personal Property Tax	0.00	2,630.62		0.00	2,630.62
730583.000	Admin - Medicaid Tax	657,619.00	0.00		0.00	0.00
730583.100	Admin - Medicaid Tax	0.00	710,785.55		0.00	710,785.55
730670.000	Admin - Office Supplies	28,106.00	0.00		0.00	0.00
730670.100	Admin - Office Supplies	0.00	23,209.59		0.00	23,209.59
730720.000	Admin - Small Equipment Purchase	4,474.00	0.00		0.00	0.00
730720.100	Admin - Small Equipment Purch	0.00	641.99		0.00	641.99
730730.100	Admin - Repair & Maintenance	0.00	30.00		0.00	30.00
730740.000	Admin - Copier Equipment	3,026.00	0.00		0.00	0.00
730740.100	Admin - Copier Equipment	0.00	1,494.45		0.00	1,494.45
730750.000	Admin - Auto Expense	306.00	0.00		0.00	0.00
730750.100	Admin - Auto Expense	0.00	432.17		0.00	432.17
730760.100	Admin - Vending/Soda Expense	0.00	198.99		0.00	198.99
730761.000	Admin - Cable TV	19,440.00	0.00		0.00	0.00
730761.100	Admin - Cable TV	0.00	18,366.08		0.00	18,366.08
730810.000	Admin - Dues & Subscriptions	23,908.00	0.00		0.00	0.00
730810.100	Admin - Dues & Subscriptions	0.00	35,999.34		0.00	35,999.34
730811.000	Admin - Licenses & Dues	(292.00)	0.00		0.00	0.00
730811.100	Admin - Licenses & Dues	0.00	1,631.28		0.00	1,631.28
730820.000	Admin - Travel & Seminar	3,665.00	0.00		0.00	0.00
730820.100	Admin - Travel & Seminar	0.00	3,847.17		0.00	3,847.17
730830.000	Admin - Education	2,760.00	0.00		0.00	0.00
				CAIDJE - 5	(0.00)	
				CAIDJE - 5	(0.00)	
730830.100	Admin - Education	0.00	99.00		0.00	99.00
730840.100	Admin - Mileage Reimbursement	0.00	45.49		0.00	45.49
730850.000	Admin - Clerical Purchased Services	866.00	0.00		0.00	0.00
730850.100	Admin - Clerical Purchased Svc	0.00	8,642.78		0.00	8,642.78
730860.000	Admin - Postage	6,576.00	0.00		0.00	0.00
730860.100	Admin - Postage	0.00	6,529.40		0.00	6,529.40
730861.000	Admin - Late Charges	149.00	0.00		0.00	0.00
730861.100	Admin - Late Charges	0.00	887.49		0.00	887.49
730870.100	Admin - Licenses	0.00	75.00		0.00	75.00
730880.000	Admin - Printing	435.00	0.00		0.00	0.00
730880.100	Admin - Printing	0.00	7,311.53		0.00	7,311.53
730900.000	Admin - Miscellaneous	332,652.00	0.00		0.00	0.00
730900.100	Admin - Miscellaneous	0.00	19,084.47		0.00	19,084.47
730910.000	Admin - Bank Service Charges	33,091.00	0.00		0.00	0.00
730910.100	Admin - Bank Service Charges	0.00	18,405.34		0.00	18,405.34
730920.000	Admin - Investments- Service Fees	46,951.00	0.00		0.00	0.00
730920.100	Admin - Invest- Service Fees	0.00	45,690.25		0.00	45,690.25
730930.000	Admin - Corporate Reserve	22,700.00	0.00		0.00	0.00
730930.100	Admin - Corporate Reserve	0.00	37,705.83		0.00	37,705.83
730940.000	Invest Fxd Inc Fees And Expenses	16,521.00	0.00		0.00	0.00
730940.100	Invest Fxd Inc Fees And Expen	0.00	17,201.04		0.00	17,201.04
730942.000	Invest Fxd Inc Fees And Exo Contra Heritage	(8,211.00)	0.00		0.00	0.00
730942.100	Inv Fxd Inc Fees And Exo Contr	0.00	(8,600.54)		0.00	(8,600.54)
740100.000	Payroll Taxes	598,898.00	0.00		0.00	0.00
740100.000AAF	Payroll Taxes- Admin	55,349.00	0.00		0.00	0.00
740100.001	Payroll Taxes - Accrued	(1,799.00)	0.00		0.00	0.00
740100.001-AAF	Payroll Taxes - Accrued	(166.00)	0.00		0.00	0.00
740100.100	Payroll Taxes	0.00	745,186.14		0.00	745,186.14
740100.101	Payroll Taxes - Accrued	0.00	2,778.00		0.00	2,778.00
740300.000	Workers Compensation	89,553.00	0.00		0.00	0.00
740300.000AAF	Workers Compensation- Admin	8,276.00	0.00		0.00	0.00
740300.100	Workers Compensation	0.00	138,852.74		0.00	138,852.74
740500.000	Unemployment	9,816.00	0.00		0.00	0.00
740500.000AAF	Unemployment- Admin	907.00	0.00		0.00	0.00
740500.100	Unemployment	0.00	14,068.87		0.00	14,068.87
740600.000	Group Insurance	12,660.00	0.00		0.00	0.00
740600.000AAF	Group Insurance- Admin	1,170.00	0.00		0.00	0.00
740600.100	Group Insurance	0.00	12,458.66		0.00	12,458.66
740700.000	Health Insurance	607,144.00	0.00		0.00	0.00
740700.000AAF	Health Insurance- Admin	56,111.00	0.00		0.00	0.00
740700.100	Health Insurance	0.00	710,805.01		0.00	710,805.01
740750.000	HRA Funding & Admin	36,954.00	0.00		0.00	0.00
740750.000AAF	HRA Funding & Admin- Admin	3,415.00	0.00		0.00	0.00

Client: **A443291 - Mary Ann Morse Healthcare Corp.**  
Engagement: **MDMC 2022 - Mary Ann Morse Healthcare Corp.**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	PP-1	IMPORT	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
740750.100	HRA Funding & Admin	0.00	53,297.74		0.00	53,297.74
740800.000	Health Insurance Co Pay	(176,775.00)	0.00		0.00	0.00
740800.000AAF	Health Insurance Co pay- Admin	(16,337.00)	0.00		0.00	0.00
740800.100	Health Insurance Co Pay	0.00	(186,501.46)		0.00	(186,501.46)
740900.000	Health Insurance Cobra	(3,053.00)	0.00		0.00	0.00
740900.000AAF	Health Insurance Cobra- Admin	(282.00)	0.00		0.00	0.00
740900.100	Health Insurance Cobra	0.00	(640.07)		0.00	(640.07)
741200.000	Contra MAM Portion HAF Benefits	(4,687.00)	0.00		0.00	0.00
741200.000AAF	Contra MAM Portion HAF Benefits- Admin	(433.00)	0.00		0.00	0.00
741200.100	Contra MAM Portion HAF Benefi	0.00	(10,122.35)		0.00	(10,122.35)
741300.000	Dental Insurance	53,462.00	0.00		0.00	0.00
741300.000AAF	Dental Insurance- Admin	4,663.00	0.00		0.00	0.00
741300.100	Dental Insurance	0.00	50,786.21		0.00	50,786.21
741400.000	Dental Insurance Co Pay	(35,580.00)	0.00		0.00	0.00
741400.000AAF	Dental Insurance Co Pay- Admin	(3,010.00)	0.00		0.00	0.00
741400.100	Dental Insurance Co Pay	0.00	(36,804.50)		0.00	(36,804.50)
741500.000	Dental Insurance Cobra	377.00	0.00		0.00	0.00
741500.000AAF	Dental Insurance Cobra- Admin	35.00	0.00		0.00	0.00
741500.100	Dental Insurance Cobra	0.00	121.98		0.00	121.98
741900.000	Cori Checks	1,429.00	0.00		0.00	0.00
741900.000AAF	Cori Checks- Admin	132.00	0.00		0.00	0.00
741900.100	Cori Checks	0.00	1,458.61		0.00	1,458.61
742100.000	Education	3,232.00	0.00		0.00	0.00
				CAIDJE - 5	(0.00)	
				CAIDJE - 5	(0.00)	
742100.000AAF	Education- Admin	299.00	0.00		0.00	0.00
742100.100	Education	0.00	1,950.00		0.00	1,950.00
742300.000	Advertising Help Wanted	21,179.00	0.00		0.00	0.00
742300.000AAF	Advertising Help Wanted- Admin	1,957.00	0.00		0.00	0.00
742300.100	Advertising Help Wanted	0.00	17,223.17		0.00	17,223.17
742400.000	401 K Match Expense	39,830.00	0.00		0.00	0.00
742400.000AAF	401 K Match Expense- Admin	3,681.00	0.00		0.00	0.00
742400.100	401 K Match Expense	0.00	49,449.04		0.00	49,449.04
742500.000	401 K Admin Expenses	(21,927.00)	0.00		0.00	0.00
742500.000AAF	401 K Admin Expenses- Admin	(2,027.00)	0.00		0.00	0.00
742600.000	Flex Spending	3,788.00	0.00		0.00	0.00
742600.000AAF	Flex Spending- Admin	350.00	0.00		0.00	0.00
742600.100	Flex Spending	0.00	3,471.43		0.00	3,471.43
742800.100	Disability	0.00	1,000.00		0.00	1,000.00
742850.000	Other Employee Benefits	4,416.00	0.00		0.00	0.00
742850.000AAF	Other Employee Benefits - ADMIN	408.00	0.00		0.00	0.00
742850.100	Other Employee Benefits	0.00	35,451.00		0.00	35,451.00
790000.000	Rehab Director Wages	105,847.00	0.00		0.00	0.00
790000.001	Rehab Director Accrued Vacation Sick	(1,918.00)	0.00		0.00	0.00
790000.100	Rehab Director Wages	0.00	110,141.60		0.00	110,141.60
790000.101	Rehab Director Accrued Vaca S	0.00	(459.25)		0.00	(459.25)
800100.000	Physical Ther - Physical Therapist Wages	162,143.00	0.00		(96,404.00)	(96,404.00)
				CAIDJE - 6	(96,404.00)	
800100.001	Physical Ther - Phy Therapist Accr Vacation Sick	(3,294.00)	0.00		0.00	0.00
800100.100	Phys Ther - Phys Therapist	0.00	174,999.04		0.00	174,999.04
800100.101	Phys Ther - Phy Therapist Accr	0.00	3,288.00		0.00	3,288.00
800200.000	Physical Ther - PTA Wages	159,629.00	0.00		0.00	0.00
800200.001	Physical Ther - PTA Accrued Vacation Sick	(1,960.00)	0.00		0.00	0.00
800200.100	Physical Ther - PTA Wages	0.00	148,601.70		0.00	148,601.70
800200.101	Phys Ther - PTA Accrued Vacati	0.00	2,377.87		0.00	2,377.87
800280	PHYSICAL THERAPY INDIRECT	0.00	0.00		96,404.00	96,404.00
				CAIDJE - 6	96,404.00	
800300.000	Physical Ther - Rehab Aid Wages	37,824.00	0.00		0.00	0.00
800300.001	Physical Ther - Rehab Aides Accr Vacation Sic	975.00	0.00		0.00	0.00
800300.100	Phys Ther - Rehab Aid Wages	0.00	41,294.14		0.00	41,294.14
800300.101	Phys Ther - Rehab Aides Accr V	0.00	(738.55)		0.00	(738.55)
800670.000	Physical Ther - Supplies	6,537.00	0.00		0.00	0.00
800670.100	Physical Ther - Supplies	0.00	14,967.02		0.00	14,967.02
800830.400	PT Education - Outpatient	0.00	1,210.00		0.00	1,210.00
800900.000	Physical Ther - Rehab Clerical Other	4,329.00	0.00		0.00	0.00
800900.100	Phys Ther - Rehab Clerical Ot	0.00	4,919.13		0.00	4,919.13
800950.000	Physical Ther - Purchased Services	1,520.00	0.00		0.00	0.00
800950.100	Phys Ther - Purchased Services	0.00	865.40		0.00	865.40
810100.000	Occup Ther - Occupational Therapist Wages	179,943.00	0.00		(101,507.00)	(101,507.00)
				CAIDJE - 6	(101,507.00)	
810100.001	Occup Ther - Occup Therapist Accr Vacation Sick	4,004.00	0.00		0.00	0.00
810100.100	Occup Ther - Occup Therapi	0.00	192,831.75		0.00	192,831.75
810100.101	Occup Ther - Occup Thera Accr	0.00	1,356.30		0.00	1,356.30
810160.000	Occup Ther - COTA Wages	94,840.00	0.00		0.00	0.00
810160.001	Occup Ther - COTA Accrued Vacation Sick	341.00	0.00		0.00	0.00
810160.100	Occup Ther - COTA Wages	0.00	104,272.64		0.00	104,272.64
810160.101	Occup Ther - COTA Accrued Va	0.00	1,989.33		0.00	1,989.33
810190	Occup Ther - Indirect	0.00	0.00		101,507.00	101,507.00
				CAIDJE - 6	101,507.00	

Client: **A443291 - Mary Ann Morse Healthcare Corp.**  
Engagement: **MDMC 2022 - Mary Ann Morse Healthcare Corp.**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	PP-1	IMPORT	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
820100.000	Speech Ther - Speech Therapist Wages	106,530.00	0.00		(47,045.00)	(47,045.00)
				CAIDJE - 6	(47,045.00)	
820100.001	Speech Ther - Sp Therapist Accr Vacation Sick	406.00	0.00		0.00	0.00
820100.100	Speech Ther - Speech Therapis	0.00	121,062.28		0.00	121,062.28
820100.101	Speech Ther - Sp Thera Accr V	0.00	3,067.11		0.00	3,067.11
820170.000	Speech Ther - Part A	3,329.00	0.00		0.00	0.00
820180	Speech Ther - Indirect Speech HMO	0.00	0.00		47,045.00	47,045.00
				CAIDJE - 6	47,045.00	
820180.000	Speech Ther - Indirect Speech HMO	111.00	0.00		0.00	0.00
850010.000	Pharmacy - Consultant	7,228.00	0.00		0.00	0.00
850010.100	Pharmacy - Consultant	0.00	12,839.20		0.00	12,839.20
850020.100	Pharmacy - Legend Drugs	0.00	10,075.17		0.00	10,075.17
850030.000	Pharmacy - Medicare A	165,466.00	0.00		0.00	0.00
850030.100	Pharmacy - Medicare A	0.00	124,532.51		0.00	124,532.51
850040.000	Pharmacy - HMO	66,188.00	0.00		0.00	0.00
850040.100	Pharmacy - HMO	0.00	73,821.86		0.00	73,821.86
850050.100	Pharmacy - Medicaid	0.00	349.11		0.00	349.11
850060.000	Pharmacy - Supplies	21,228.00	0.00		0.00	0.00
850060.100	Pharmacy - Supplies	0.00	20,706.04		0.00	20,706.04
850070.000	Pharmacy - Vaccines	1,050.00	0.00		0.00	0.00
860670.000	Medical Supplies - Billable Medicare Distinct	160.00	0.00		0.00	0.00
860670.100	Med Supplies - Billable Medic	0.00	1,668.80		0.00	1,668.80
860690.000	Medical Supplies - Non-Billable Medicare Distinct	18,061.00	0.00		0.00	0.00
860690.100	Med Supplies - Non-Billable Me	0.00	18,811.18		0.00	18,811.18
860910.000	Medical Supplies - Part A	2,085.00	0.00		0.00	0.00
860910.100	Medical Supplies - Part A	0.00	35.20		0.00	35.20
870100.000	Lab - Medicare A	49,089.00	0.00		0.00	0.00
870100.100	Lab - Medicare A	0.00	35,284.14		0.00	35,284.14
870200.000	Lab - HMO	20,243.00	0.00		0.00	0.00
870200.100	Lab - HMO	0.00	18,260.93		0.00	18,260.93
870300.000	Lab - Medicaid	186.00	0.00		0.00	0.00
870300.100	Lab - Medicaid	0.00	416.55		0.00	416.55
870350.000	Lab - Capitated	(11,630.00)	0.00		0.00	0.00
870350.100	Lab - Capitated	0.00	3,843.76		0.00	3,843.76
870400.000	X-Ray - Medicare A	13,166.00	0.00		0.00	0.00
870400.100	X-Ray - Medicare A	0.00	8,300.00		0.00	8,300.00
870500.000	X-Ray - HMO	5,293.00	0.00		0.00	0.00
870500.100	X-Ray - HMO	0.00	4,130.00		0.00	4,130.00
870530.000	Cardiology Part A	946.00	0.00		0.00	0.00
870600.000	X-Ray - Medicaid	350.00	0.00		0.00	0.00
870600.100	X-Ray - Medicaid	0.00	350.00		0.00	350.00
870700.000	Ambulance - Medicare A	33,407.00	0.00		0.00	0.00
870700.100	Ambulance - Medicare A	0.00	30,057.87		0.00	30,057.87
870800.000	Ambulance - HMO	6,876.00	0.00		0.00	0.00
870800.100	Ambulance - HMO	0.00	5,946.78		0.00	5,946.78
870900.000	Ambulance - Medicaid	1,267.00	0.00		0.00	0.00
871000.000	Oxygen - Medicare A	2,965.00	0.00		0.00	0.00
871000.100	Oxygen - Medicare A	0.00	1,473.50		0.00	1,473.50
871200.000	Oxygen - HMO	3,410.00	0.00		0.00	0.00
871200.100	Oxygen - HMO	0.00	1,233.50		0.00	1,233.50
871300.000	Oxygen - Medicaid	4,197.00	0.00		0.00	0.00
871300.100	Oxygen - Medicaid	0.00	2,435.00		0.00	2,435.00
871700.000	IV Therapy - Medicare A	3,630.00	0.00		0.00	0.00
871800.000	IV Therapy - HMO	1,901.00	0.00		0.00	0.00
871800.100	IV Therapy - HMO	0.00	544.46		0.00	544.46
872100.000	MRI	172.00	0.00		0.00	0.00
875000.000	Special Events Expenses - Golf Tournament	2,055.00	0.00		0.00	0.00
875000.100	Special Events Exps - Golf To	0.00	19,512.25		0.00	19,512.25
<b>Subtotal : None</b>		<b>(3,144,121.00)</b>	<b>1,518,615.40</b>		<b>0.00</b>	<b>1,518,615.40</b>
<b>Total [3000] P + L</b>		<b>(3,144,121.00)</b>	<b>1,518,615.40</b>		<b>0.00</b>	<b>1,518,615.40</b>
<b>Sum of Account Groups</b>		<b>0.00</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>	<b>0.00</b>

**Tickmarks**

{a}	
{b}	
{c}	
{d}	
{e}	
{f}	
{g}	
{h}	
{i}	
{j}	
{k}	
{l}	
{m}	
{n}	
{o}	

---

{p}	
{q}	
{r}	
{s}	
{t}	
{u}	
{v}	
{w}	
{x}	
{y}	
{z}	

Client: **A443291 - Mary Ann Morse Healthcare Corp.**  
Engagement: **MDMC 2022 - Mary Ann Morse Healthcare Corp.**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:02 - SNF-CR Groupings**

Account	Description	CAID 12/31/2022	PP-1 12/31/2021
<b>Group : [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>		
<b>Subgroup : None</b>			
100100.000	Cash - Operating	0.00	1,710,363.00
100100.100	Cash - Operating - MAM	550,729.19	0.00
100200.000	Cash - Petty	0.00	750.00
100200.100	Cash - Petty - MAM	750.00	0.00
100400.000	Cash - Corporate Checking	0.00	591.00
100400.100	Corporate Account - MAM	(100.74)	0.00
100700.000	Cash - Employee Fund	0.00	4,003.00
100700.100	Cash - Employee Fund - MAM	5,909.42	0.00
100750.000	Cash - Resident Council	0.00	12,875.00
100750.100	Resident Count Account - MAM	13,360.36	0.00
100900.000	Cash - Resident Trust	0.00	6,997.00
181100.000	Net Payroll	0.00	37,964.00
181100.100	Net Payroll - MAM	32,422.94	0.00
<b>Subtotal : None</b>		<b>603,071.17</b>	<b>1,773,543.00</b>
<b>Total [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>	<b>603,071.17</b>	<b>1,773,543.00</b>

<b>Group : [S6L1.2C1]</b>	<b>Short Term Investments</b>		
<b>Subgroup : None</b>			
157149.000	Investments - Index Funds	0.00	3,326,573.00
157149.100	Investments - Index Funds	3,954,893.84	0.00
157150.000	Investments - TEG Partners	0.00	3,127,825.00
157150.100	Investments - Equity Funds	3,309,308.01	0.00
157151.000	Investments Fixed Income Cost	0.00	3,618,215.00
157151.100	Investments - Fixed Income C	3,905,660.77	0.00
157152.000	Invest Fxd Inc Cost Contra Heritage	0.00	(1,809,107.00)
157152.100	Invest Fxd Inc Cost Contra He	(1,952,830.40)	0.00
157153.000	Invest Fixed Inc Premium	0.00	109,249.00
157153.100	Invest Fixed Inc Premium	125,328.03	0.00
157154.000	Invest Fxd Inc Prem Contra Heritage	0.00	(54,624.00)
157154.100	Invest Fxd Inc Prem Contra He	(62,664.02)	0.00
157200.000	Investments - Contra Unrealized	0.00	2,479,279.00
157200.100	Investments - Contra Unrealiz	1,066,637.52	0.00
157201.000	Invest Fxd Inc Unrlzd Gain (Loss)	0.00	117,349.00
157201.100	Invest Fxd Inc Unrlzd Gain (L	(319,121.56)	0.00
157202.000	Invest Fxd Inc Unrlzd Gain (Loss) Contra Herita	0.00	(58,675.00)
157202.100	Invest Fxd Inc Unrlzd Gain (L	159,560.78	0.00
157203.000	Investments - Contra Unrealized Index Funds	0.00	1,965,056.00
157203.100	Investments - Contra Unrealiz	415,039.76	0.00
157301.000	Invest Fxd Inc Accr Interest	0.00	16,556.00
157301.100	Invest Fxd Inc Accr Interest	21,515.39	0.00
157302.000	Invest Fxd Inc Accr Int Contra Heritage	0.00	(8,278.00)
157302.100	Invest Fxd Inc Accr Int Contr	(10,757.70)	0.00
157303.100	Invest Equi Inc Accr Interest	2,143.98	0.00
<b>Subtotal : None</b>		<b>10,614,714.40</b>	<b>12,829,418.00</b>
<b>Total [S6L1.2C1]</b>	<b>Short Term Investments</b>	<b>10,614,714.40</b>	<b>12,829,418.00</b>

**Group : [S6L1.5C1] Payer Accounts Receivable**



**Subgroup : [S6L1.5C1A/R Managed Care Patients (Private)]**

118000.000	A/R - Insurance	0.00	42,580.00
118000.100	A/R - Insurance	74,545.37	0.00
<b>Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)</b>		<b>74,545.37</b>	<b>42,580.00</b>

**Subgroup : [S6L1.5C1A/r Medicare Non Managed Care**

113000.000	A/R - Medicare Part A	0.00	165,409.00
113000.100	A/R - Medicare Part A	253,551.17	0.00
114000.000	A/R - Medicare Part B	0.00	10,135.00
114000.100	A/R - Medicare Part B	30,291.64	0.00
114100.100	A/R - Med B Outpatient Rehab	1,141.36	0.00
115000.000	A/R - Co-Insurance Part A	0.00	89,083.00
115000.100	A/R - Co-Insurance Part A	93,370.41	0.00
116000.000	A/R - Co-Insurance Part B	0.00	3,078.00
116000.100	A/R - Co-Insurance Part B	2,535.50	0.00
116100.100	A/R Co-Ins Part B Outpatient	587.31	0.00
<b>Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care</b>		<b>381,477.39</b>	<b>267,705.00</b>

**Subgroup : [S6L1.5C1A/R Medicare Managed Care**

117000.000	A/R - Managed Care Tufts	0.00	139,435.00
117000.100	A/R - Managed Care Tufts	141,341.92	0.00
117100.000	A/R - Managed Care Harvard	0.00	14,748.00
117100.100	A/R - Managed Care Harvard	14,340.00	0.00
117200.000	A/R - Managed Care Blue Cross	0.00	33,449.00
117200.100	A/R - Managed Care Blue Cross	109,391.55	0.00
<b>Subtotal [S6L1.5C1E] A/R Medicare Managed Care</b>		<b>265,073.47</b>	<b>187,632.00</b>

**Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care**

111100.000	A/R - Private Pending Mass Health	0.00	800,229.00
111100.100	A/R - Pvt Pending Mass Health	229,358.38	0.00
112000.000	A/R - Medicaid	0.00	250,105.00
112000.100	A/R - Medicaid	413,287.35	0.00
112100.000	A/R - Medicaid A/I	0.00	(16,059.00)
112100.100	A/R - Medicaid A/I	44,047.52	0.00
119520.000	Contractual Allow Pending Medicaid	0.00	(336,096.00)
119520.100	Contra Allow Pending Medicaid	(90,240.05)	0.00
<b>Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care</b>		<b>596,453.20</b>	<b>698,179.00</b>

**Subgroup : [S6L1.5C1A/R Other Patients**

114100.000	A/R - Medicare B Outpatient Rehab	0.00	228.00
116100.000	A/R Co-Insurance Part B Outpatient Rehab	0.00	181.00
<b>Subtotal [S6L1.5C1J] A/R Other Patients</b>		<b>0.00</b>	<b>409.00</b>

**Subgroup : [S6L1.5C1A/R Other Public Patients**

119300.000	A/R - Hospice Medicaid	0.00	42,790.00
119300.100	A/R - Hospice Medicaid	114,287.35	0.00
<b>Subtotal [S6L1.5C1L] A/R Other Public Patients</b>		<b>114,287.35</b>	<b>42,790.00</b>

**Subgroup : None**

111000.000	A/R - Private	0.00	96,925.00
111000.100	A/R - Private - MAM	66,557.40	0.00
<b>Subtotal : None</b>		<b>66,557.40</b>	<b>96,925.00</b>
<b>Total [S6L1.5C1] Payer Accounts Receivable</b>		<b>1,498,394.18</b>	<b>1,336,220.00</b>

**Group : [S6L1.6C1] Less Reserve for Bad Debts**

**Subgroup : None**

120000.000	A/R - Allowance For Bad Debt	0.00	(156,330.00)
------------	------------------------------	------	--------------

120000.100	A/R - Allow For Bad Debt - MAM	(136,724.23)	0.00
<b>Subtotal : None</b>		<b>(136,724.23)</b>	<b>(156,330.00)</b>
<b>Total [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>	<b>(136,724.23)</b>	<b>(156,330.00)</b>

**Group : [S6L1.8C1] Receivable from Affiliates/Related Parties**

**Subgroup : None**

217000.000	Due To/From MAMN&RC Or Heritage	0.00	1,964,360.00
217000.ADJ	Due To/From MAMHC / HAF	6,759,697.82	0.00
<b>Subtotal : None</b>		<b>6,759,697.82</b>	<b>1,964,360.00</b>
<b>Total [S6L1.8C1]</b>	<b>Receivable from Affiliates/Related Parties</b>	<b>6,759,697.82</b>	<b>1,964,360.00</b>

**Group : [S6L1.11C1] Other Receivables**

**Subgroup : None**

119510.000	Contra A/R For Deferred Revenue	0.00	74,080.00
119510.100	Contra A/R For Deferred Reven	124,668.57	0.00
133100.000	Due From Third Parties	0.00	236,070.00
133100.100	Due From Third Parties	(138.24)	0.00
139000.000	A/R - Other	0.00	970.00
139000.100	A/R - Other - MAM	1,084,401.93	0.00
<b>Subtotal : None</b>		<b>1,208,932.26</b>	<b>311,120.00</b>
<b>Total [S6L1.11C1]</b>	<b>Other Receivables</b>	<b>1,208,932.26</b>	<b>311,120.00</b>

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

**Subgroup : None**

152000.000	Prepaid - Insurance	0.00	140,612.00
152000.100	Prepaid - Insurance - MAM	130,254.00	0.00
154200.000	Prepaid - Workers Compensation	0.00	8,732.00
154200.100	Prepaid - Workers Compensatio	11,999.00	0.00
<b>Subtotal : None</b>		<b>142,253.00</b>	<b>149,344.00</b>
<b>Total [S6L1.13C1]</b>	<b>Prepaid Insurance</b>	<b>142,253.00</b>	<b>149,344.00</b>

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

**Subgroup : None**

151000.000	Prepaid - Expenses	0.00	53,393.00
151000.100	Prepaid Expenses - MAM	171,203.13	0.00
<b>Subtotal : None</b>		<b>171,203.13</b>	<b>53,393.00</b>
<b>Total [S6L1.15C1]</b>	<b>Other Prepaid Expenses</b>	<b>171,203.13</b>	<b>53,393.00</b>

**Group : [S6L1.17C1] Other Current Assets**

**Subgroup : None**

100800.100	Patient Needs Account Savings	21,261.77	0.00
<b>Subtotal : None</b>		<b>21,261.77</b>	<b>0.00</b>
<b>Total [S6L1.17C1]</b>	<b>Other Current Assets</b>	<b>21,261.77</b>	<b>0.00</b>

**Group : [S6L2.1C1] Land**

**Subgroup : None**

160500.000	Land	0.00	699,342.00
160500.100	Land	699,342.00	0.00
<b>Subtotal : None</b>		<b>699,342.00</b>	<b>699,342.00</b>
<b>Total [S6L2.1C1]</b>	<b>Land</b>	<b>699,342.00</b>	<b>699,342.00</b>

**Group : [S6L2.2C1] Building**

**Subgroup : [S6L2.2C1] Building Costs**

161000.000	Building	0.00	8,645,053.00
161000.100	Building	8,645,053.11	0.00
<b>Subtotal [S6L2.2C1A] Building Costs</b>		<b>8,645,053.11</b>	<b>8,645,053.00</b>

<b>Subgroup : [S6L2.2C1A/D Building</b>		
165000.000	Accum. Dep. - Building	0.00 (4,940,084.00)
165000.100	Accum. Dep. - Building	(5,158,519.05) 0.00
<b>Subtotal [S6L2.2C1B] A/D Building</b>		<b>(5,158,519.05) (4,940,084.00)</b>
<b>Total [S6L2.2C1] Building</b>		<b>3,486,534.06 3,704,969.00</b>
<b>Group : [S6L2.3C1] Improvements - Cost</b>		
<b>Subgroup : [S6L2.3C1A] Building Improvements</b>		
160600.000	Land Improvements	0.00 1,056,276.00
160600.100	Land Improvements	1,056,275.99 0.00
161100.000	Building Improvements	0.00 3,308,644.00
161100.100	Building Improvements	3,299,203.85 0.00
<b>Subtotal [S6L2.3C1A] Building Improvements</b>		<b>4,355,479.84 4,364,920.00</b>
<b>Subgroup : [S6L2.3C1A/D Building Improvements</b>		
164000.000	Accum Dep. - Land Improvement	0.00 (637,581.00)
164000.100	Accum Dep. - Land Improvement	(677,727.57) 0.00
165100.000	Accum Dep. - Building Improvements	0.00 (1,934,712.00)
165100.100	Accum Dep. - Building Improve	(2,075,025.40) 0.00
<b>Subtotal [S6L2.3C1D] A/D Building Improvements</b>		<b>(2,752,752.97) (2,572,293.00)</b>
<b>Total [S6L2.3C1] Improvements - Cost</b>		<b>1,602,726.87 1,792,627.00</b>
<b>Group : [S6L2.4C1] Equipment</b>		
<b>Subgroup : [S6L2.4C1A] Equipment Cost</b>		
162000.000	Furniture Fixture & Equipment	0.00 898,516.00
162000.100	Furniture Fixture & Equipment	812,466.86 0.00
162100.000	Equipment	0.00 1,626,166.00
162100.100	Equipment	1,629,850.94 0.00
162500.000	Computer Hardware & Telephones	0.00 524,941.00
162500.100	Computer Hardware & Telephones	459,291.83 0.00
<b>Subtotal [S6L2.4C1A] Equipment Cost</b>		<b>2,901,609.63 3,049,623.00</b>
<b>Subgroup : [S6L2.4C1A/D Equipment</b>		
166000.000	Accum. Dep. - FF&E	0.00 (680,435.00)
166000.100	Accum. Dep. - FF&E	(622,095.66) 0.00
166100.000	Accum Dep. - Equipment	0.00 (1,254,156.00)
166100.100	Accum Dep. - Equipment	(1,302,558.64) 0.00
166500.000	Accum. Dep. - Computer Hardware & Telephones	0.00 (446,656.00)
166500.100	Accum. Dep. - Computer Hardwa	(383,688.81) 0.00
<b>Subtotal [S6L2.4C1b] A/D Equipment</b>		<b>(2,308,343.11) (2,381,247.00)</b>
<b>Total [S6L2.4C1] Equipment</b>		<b>593,266.52 668,376.00</b>
<b>Group : [S6L2.5C1] Software/Limited Life Assets</b>		
<b>Subgroup : [S6L2.5C1A] Software Cost</b>		
163000.000	Computer Software	0.00 44,128.00
163000.100	Computer Software	39,405.05 0.00
<b>Subtotal [S6L2.5C1A] Software Cost</b>		<b>39,405.05 44,128.00</b>
<b>Subgroup : [S6L2.5C1A/D Software</b>		
167000.000	Accum. Dep. - Computer Software	0.00 (44,128.00)
167000.100	Accum. Dep. - Computer Softwa	(12,507.55) 0.00
<b>Subtotal [S6L2.5C1B] A/D Software</b>		<b>(12,507.55) (44,128.00)</b>
<b>Total [S6L2.5C1] Software/Limited Life Assets</b>		<b>26,897.50 0.00</b>

<b>Group : [S6L2.6C1] Motor Vehicle - Cost</b>			
<b>Subgroup : [S6L2.6C1] Motor Vehicle Cost</b>			
161500.100	Automobile	68,972.00	0.00
<b>Subtotal [S6L2.6C1A] Motor Vehicle Cost</b>		<b>68,972.00</b>	<b>0.00</b>
<b>Total [S6L2.6C1] Motor Vehicle - Cost</b>		<b>68,972.00</b>	<b>0.00</b>
<b>Group : [S6L3.4C1] Construction in Progress</b>			
<b>Subgroup : None</b>			
163110.100	Construction In Progress	21,377.16	0.00
<b>Subtotal : None</b>		<b>21,377.16</b>	<b>0.00</b>
<b>Total [S6L3.4C1] Construction in Progress</b>		<b>21,377.16</b>	<b>0.00</b>
<b>Group : [S6L3.5C1] Mortgage Acquisition Costs</b>			
<b>Subgroup : None</b>			
156100.000	Deferred Financing Costs	0.00	221,346.00
156100.100	Deferred Financing Costs	221,346.01	0.00
<b>Subtotal : None</b>		<b>221,346.01</b>	<b>221,346.00</b>
<b>Total [S6L3.5C1] Mortgage Acquisition Costs</b>		<b>221,346.01</b>	<b>221,346.00</b>
<b>Group : [S6L3.6C1] Accum Amort of Mortgage Acquisition Costs</b>			
<b>Subgroup : None</b>			
156200.000	Accum Amort- Deferred Financing Costs	0.00	(221,346.00)
156200.100	Accum Amort- Deferred Financi	(221,346.01)	0.00
<b>Subtotal : None</b>		<b>(221,346.01)</b>	<b>(221,346.00)</b>
<b>Total [S6L3.6C1] Accum Amort of Mortgage Acquisition Costs</b>		<b>(221,346.01)</b>	<b>(221,346.00)</b>
<b>Group : [S6L5.1C1] Trade Payable</b>			
<b>Subgroup : None</b>			
200100.000	Accounts Payable	0.00	(176,918.00)
200100.100	Accounts Payable - MAM	(416,609.80)	0.00
200990.000	A/P Suspense	1,094.00	0.00
<b>Subtotal : None</b>		<b>(415,515.80)</b>	<b>(176,918.00)</b>
<b>Total [S6L5.1C1] Trade Payable</b>		<b>(415,515.80)</b>	<b>(176,918.00)</b>
<b>Group : [S6L5.2C1] Accrued Expenses</b>			
<b>Subgroup : None</b>			
200200.000	Accrued Expenses	0.00	(139,257.00)
200200.100	Accrued Expenses - MAM	(222,935.97)	0.00
202110.000	Accrued Audit Fees	0.00	(41,405.00)
<b>Subtotal : None</b>		<b>(222,935.97)</b>	<b>(180,662.00)</b>
<b>Total [S6L5.2C1] Accrued Expenses</b>		<b>(222,935.97)</b>	<b>(180,662.00)</b>
<b>Group : [S6L5.3C1] Due to Insurance Payers</b>			
<b>Subgroup : [S5L5.3C1] Due Other Payers Actual</b>			
217100.100	DUE TO/FROM HOMECARE	(3,529,500.87)	0.00
<b>Subtotal [S5L5.3C1G] Due Other Payers Actual</b>		<b>(3,529,500.87)</b>	<b>0.00</b>
<b>Total [S6L5.3C1] Due to Insurance Payers</b>		<b>(3,529,500.87)</b>	<b>0.00</b>
<b>Group : [S6L5.6C1] Long Term Debt, Current Portion-Banks, Mortgages, Other</b>			
<b>Subgroup : [S6L5.6C1] Current LT Debt-Banks</b>			
215400.000	Current Portion Notes Payable	0.00	(114,134.00)
251000.100	Notes Payable	(68,972.00)	0.00
252000.100	Line-of-Credit	(400,000.00)	0.00
<b>Subtotal [S6L5.6C1A] Current LT Debt-Banks</b>		<b>(468,972.00)</b>	<b>(114,134.00)</b>

<b>Total [S6L5.6C1]</b>	<b>Long Term Debt, Current Portion-Banks, Mortgages, i</b>	<b>(468,972.00)</b>	<b>(114,134.00)</b>
<b>Group : [S6L5.7C1] Accrued Salaries &amp; Payroll Liabilities</b>			
<b>Subgroup : [S6L5.7C1A] Accrued Salaries</b>			
202000.000	Accrued Wages	0.00	(329,395.00)
202000.100	Accrued Wages - MAM	(348,916.00)	0.00
202050.000	Accrued Vacation - Sick	0.00	(169,333.00)
202050.100	Accrued Vacation - Sick - MAM	(205,650.65)	0.00
<b>Subtotal [S6L5.7C1A] Accrued Salaries</b>		<b>(554,566.65)</b>	<b>(498,728.00)</b>
<b>Subgroup : [S6L5.7C1B] Accrued Payroll Taxes Payable</b>			
201300.000	FICA Liability - Social Security	0.00	(38,100.00)
201300.100	FICA Liability - Social Secur	(41,212.78)	0.00
<b>Subtotal [S6L5.7C1B] Accrued Payroll Taxes Payable</b>		<b>(41,212.78)</b>	<b>(38,100.00)</b>
<b>Subgroup : [S6L5.7C1C] Other Payroll Liabilities</b>			
201500.000	Local Withholding	0.00	(25,422.00)
201500.100	Employer/Employee PFML TAX	29,158.70	0.00
201510.000	P/R Withholding 401K	0.00	1,363.00
201510.100	P/R Withholding 401K - MAM	1,982.64	0.00
201520.100	P/R Withholding Flex Spending	4,687.73	0.00
201530.000	P/R Withholding Other	0.00	11,264.00
201530.100	P/R Withholding Other - MAM	20,637.30	0.00
201530.300	P/R Withhold Other Home Care	0.00	5,225.00
215310.000	Employee Fund Liability	0.00	(4,003.00)
215310.100	Employee Fund Liability - MAM	2,836.33	0.00
<b>Subtotal [S6L5.7C1C] Other Payroll Liabilities</b>		<b>59,302.70</b>	<b>(11,573.00)</b>
<b>Total [S6L5.7C1]</b>	<b>Accrued Salaries &amp; Payroll Liabilities</b>	<b>(536,476.73)</b>	<b>(548,401.00)</b>
<b>Group : [S6L5.9C1] Accrued Interest Payable</b>			
<b>Subgroup : None</b>			
202400.000	Accrued Interest	0.00	(17,911.00)
202400.100	Accrued Interest - MAM	(17,021.45)	0.00
<b>Subtotal : None</b>		<b>(17,021.45)</b>	<b>(17,911.00)</b>
<b>Total [S6L5.9C1]</b>	<b>Accrued Interest Payable</b>	<b>(17,021.45)</b>	<b>(17,911.00)</b>
<b>Group : [S6L5.10C1] Other Current Liabilities</b>			
<b>Subgroup : None</b>			
202124.000	Deferred Revenue	0.00	(75,080.00)
202124.100	Deferred Revenue - MAM	(125,668.57)	0.00
202125.000	Accrued User Fee	0.00	(171,914.00)
215000.000	Advance Billing	0.00	590.00
215000.100	Advance Billing	(174,410.00)	0.00
215100.000	Resident Refunds	0.00	11,594.00
215100.100	Resident Refunds - MAM	17,197.33	0.00
215300.000	Resident Trust	0.00	(6,972.00)
215300.100	PNA LIABILITY	(21,311.77)	0.00
215320.000	Resident Council Liability	0.00	(12,875.00)
215320.100	Resident Council Liability	(13,610.36)	0.00
251110.000	Allowance For SWAP Market Value	0.00	(173,317.00)
251110.100	Allow For SWAP Mark Valu - MAM	206,108.98	0.00
<b>Subtotal : None</b>		<b>(111,694.39)</b>	<b>(427,974.00)</b>
<b>Total [S6L5.10C1]</b>	<b>Other Current Liabilities</b>	<b>(111,694.39)</b>	<b>(427,974.00)</b>
<b>Group : [S6L6.1C1] Mortgage Payable</b>			

<b>Subgroup : None</b>			
215500.000	Current Portion Bonds Payable	0.00	(334,136.00)
215500.100	Current Port Bonds Payable -	(334,136.00)	0.00
251100.000	Bonds Payable	0.00	(6,348,574.00)
251100.100	Bonds Payable - MAM	(6,014,438.06)	0.00
<b>Subtotal : None</b>		<b>(6,348,574.06)</b>	<b>(6,682,710.00)</b>
<b>Total [S6L6.1C1]</b>	<b>Motgage Payable</b>	<b>(6,348,574.06)</b>	<b>(6,682,710.00)</b>
<b>Group : [S6L6.2C1] Due to Related Parties, Subsidiaries &amp; Affiliates</b>			
<b>Subgroup : None</b>			
217000.100	Due To/From MAMHC / HAF	(340,294.62)	0.00
217100.000	Due To / From Homecare And/or MAM	0.00	(57,096.00)
<b>Subtotal : None</b>		<b>(340,294.62)</b>	<b>(57,096.00)</b>
<b>Total [S6L6.2C1]</b>	<b>Due to Related Parties, Subsidiaries &amp; Affiliates</b>	<b>(340,294.62)</b>	<b>(57,096.00)</b>
<b>Group : [S6L8B.4C1] Owners Equity Balance-Retained Earnings</b>			
<b>Subgroup : None</b>			
308000.000	Retained Earnings Fund Balance	0.00	(13,776,455.00)
308000.100	Retained Earnings Fund Balanc	(16,909,549.12)	0.00
<b>Subtotal : None</b>		<b>(16,909,549.12)</b>	<b>(13,776,455.00)</b>
<b>Total [S6L8B.4C1]</b>	<b>Owners Equity Balance-Retained Earnings</b>	<b>(16,909,549.12)</b>	<b>(13,776,455.00)</b>
<b>Group : [S2L1.1C1] Private Pay</b>			
<b>Subgroup : None</b>			
410100.000	Private Cert - Room And Board	0.00	(4,728,919.00)
410100.100	PVT Cert - Room And Board	(5,073,445.22)	0.00
410950.000	Private Cert - R&B Contractual Adjustment	0.00	5,381.00
415100.000	Private Pending - Room And Board	0.00	(835,820.00)
415100.100	PVT Pending - Room And Board	(52,473.00)	0.00
415900.000	Private Pending - Ancillary Contractual Adjust	0.00	236,487.00
<b>Subtotal : None</b>		<b>(5,125,918.22)</b>	<b>(5,322,871.00)</b>
<b>Total [S2L1.1C1]</b>	<b>Private Pay</b>	<b>(5,125,918.22)</b>	<b>(5,322,871.00)</b>
<b>Group : [S2L1.4C1] Medicare-Fee-For-Service</b>			
<b>Subgroup : None</b>			
400100.000	Medicare A - Room And Board	0.00	(2,146,562.00)
400100.100	Med A - Room And Board	(2,209,799.24)	0.00
400950.000	Medicare A - R&B Contractual Adjustment	0.00	(897,503.00)
400950.100	Med A - R&B Contractual Adju	(1,111,214.08)	0.00
<b>Subtotal : None</b>		<b>(3,321,013.32)</b>	<b>(3,044,065.00)</b>
<b>Total [S2L1.4C1]</b>	<b>Medicare-Fee-For-Service</b>	<b>(3,321,013.32)</b>	<b>(3,044,065.00)</b>
<b>Group : [S2L1.5C1] Medicare Managed Care (Part C)</b>			
<b>Subgroup : None</b>			
451100.000	Tufts - Room And Board	0.00	(791,856.00)
451100.100	Tufts - Room And Board	(540,002.00)	0.00
451950.000	Tufts - R&B Contractual Adjustment	0.00	(1,468.00)
451950.100	Tufts - R&B Contra Adjustment	(40,572.78)	0.00
452100.000	Harvard Pilgrim - Room And Board	0.00	(7,000.00)
452100.100	Harvard Pilg - Room And Board	(21,198.00)	0.00
452950.000	Harvard Pilgrim - R&B Contractual Adj	0.00	(908.00)
452950.100	Harvard Pilg - R&B Contractual	4,025.76	0.00
453100.000	Blue Cross - Room And Board	0.00	(184,927.00)
453100.100	Blue Cross - Room And Board	(376,931.00)	0.00
453950.000	Blue Cross - R&B Contractual Adjustment	0.00	9,463.00
453950.100	Blue Cross - R&B Contra Adju	(1,331.00)	0.00
460100.000	Insurance Cert - Room And Board	0.00	(34,333.00)

460100.100	INS Cert - Room And Board	(84,134.23)	0.00
460950.000	Insurance Cert - R&B Contractual Adj	0.00	(18,269.00)
460950.100	INS Cert - R&B Contractual A	(22,135.61)	0.00
465100.100	Fallon - NAVI Room And Board	(276,976.00)	0.00
465950.100	Fallon - NAVI R&B Contra Adj	112,136.84	0.00
500950.100	Medicare B - R&B Contra Adju	1,637.83	0.00
506950.100	Tufts B - R&B Contractua	(200.00)	0.00
<b>Subtotal : None</b>		<b>(1,245,680.19)</b>	<b>(1,029,298.00)</b>
<b>Total [S2L1.5C1]</b>	<b>Medicare Managed Care (Part C)</b>	<b>(1,245,680.19)</b>	<b>(1,029,298.00)</b>

<b>Group : [S2L1.6C1]</b>	<b>MassHealth Fee-for-Service</b>		
<b>Subgroup : None</b>			
430100.000	Medicaid Cert - Room And Board	1,118,872.00	(3,694,459.00)
430100.100	Medicaid Cert - Room And Board	(6,732,043.00)	0.00
430950.000	Medicaid Cert - R&B Contractual Adjustment	0.00	398,433.00
430950.100	Medicaid Cert - R&B Contra Ad	3,107,892.59	0.00
470100.000	Hospice Medicaid - Room And Board	0.00	(668,786.00)
470100.100	Hosp Medicaid - Room And Boar	(1,082,351.00)	0.00
470150.000	Hospice Medicaid Cert - Room And Board	0.00	(80.00)
470950.000	Hospice Medicaid - R&B Contractual Adj	0.00	65,000.00
470950.100	Hosp Medicaid - R&B Contractua	422,598.22	0.00
<b>Subtotal : None</b>		<b>(3,165,031.19)</b>	<b>(3,899,892.00)</b>
<b>Total [S2L1.6C1]</b>	<b>MassHealth Fee-for-Service</b>	<b>(3,165,031.19)</b>	<b>(3,899,892.00)</b>

<b>Group : [S2L1.8C1]</b>	<b>Senior Care Options</b>		
<b>Subgroup : None</b>			
465100.000	Fallon - NAVI Room And Board	(146,916.00)	(311,414.00)
465950.000	Fallon - NAVI R&B Contractual Adjustment	0.00	24,895.00
<b>Subtotal : None</b>		<b>(146,916.00)</b>	<b>(286,519.00)</b>
<b>Total [S2L1.8C1]</b>	<b>Senior Care Options</b>	<b>(146,916.00)</b>	<b>(286,519.00)</b>

<b>Group : [S2L1.12C1]</b>	<b>Medicaid Patient Paid Amount</b>		
<b>Subgroup : None</b>			
3033.1	MEDICAID INCOME OFFSET	(1,118,872.00)	0.00
<b>Subtotal : None</b>		<b>(1,118,872.00)</b>	<b>0.00</b>
<b>Total [S2L1.12C1]</b>	<b>Medicaid Patient Paid Amount</b>	<b>(1,118,872.00)</b>	<b>0.00</b>

<b>Group : [S2L1.1C2]</b>	<b>Ancillary-Private Pay</b>		
<b>Subgroup : None</b>			
410250.000	Private Cert - Pharmacy	0.00	142.00
410260.100	PVT Cert - Vaccines	(4,700.00)	0.00
410300.000	Private Cert - Oxygen	0.00	(119.00)
410400.100	PVT Cert - Physical Therapy	(525.64)	0.00
410450.100	PVT Cert - Occupational Thera	(980.81)	0.00
410500.000	Private Cert - Speech Therapy	0.00	(482.00)
410900.000	Private Cert - Ancillary Contractual Adjustment	0.00	70.00
410950.100	PVT Cert - R&B Contractual Ad	(7,519.92)	0.00
415900.100	PVT Pending - Ancillary Contr	(245,856.00)	0.00
415950.100	PVT Pending - R&B Contractual	13,020.00	0.00
<b>Subtotal : None</b>		<b>(246,562.37)</b>	<b>(389.00)</b>
<b>Total [S2L1.1C2]</b>	<b>Ancillary-Private Pay</b>	<b>(246,562.37)</b>	<b>(389.00)</b>

<b>Group : [S2L1.4C2]</b>	<b>Ancillary-Medicare Fee-for-Service</b>		
<b>Subgroup : None</b>			
400250.000	Medicare A - Pharmacy	0.00	(148,004.00)
400250.100	Med A - Pharmacy	(124,621.67)	0.00
400300.000	Medicare A - Oxygen	0.00	(2,464.00)

400300.100	Med A - Oxygen	(1,305.50)	0.00
400350.100	Med A - Equipment Rental	451.96	0.00
400400.000	Medicare A - Physical Therapy	0.00	(452,017.00)
400400.100	Med A - Physical Therapy	(444,281.97)	0.00
400450.000	Medicare A - Occupational Therapy	0.00	(447,293.00)
400450.100	Med A - Occupational Therapy	(430,492.04)	0.00
400500.000	Medicare A - Speech Therapy	0.00	(143,046.00)
400500.100	Med A - Speech Therapy	(113,243.01)	0.00
400600.000	Medicare A - IV Therapy	0.00	(13,105.00)
400600.100	Med A - IV Therapy	(5,489.43)	0.00
400700.000	Medicare A - X-Ray	0.00	(9,210.00)
400700.100	Med A - X-Ray	(5,901.06)	0.00
400750.000	Medicare A - Ambulance	0.00	(754.00)
400800.100	Med A - Physician Care	690.53	0.00
400850.000	Medicare A - Lab	0.00	(38,780.00)
400850.100	Med A - Lab	(31,854.47)	0.00
400900.000	Medicare A - Ancillary Contractual Adjustment	0.00	1,253,969.00
400900.100	Med A - Ancillary Contractual	1,160,936.55	0.00
500260.000	Medicare B - Vaccines	0.00	(5,336.00)
500260.100	Medicare B - Vaccines	(19,900.00)	0.00
500400.000	Medicare B - Physical Therapy	0.00	(34,906.00)
500400.100	Medicare B - Physical Therapy	(40,238.40)	0.00
500450.000	Medicare B - Occupational Therapy	0.00	(42,433.00)
500450.100	Medicare B - Occup Therapy	(25,268.55)	0.00
500500.000	Medicare B - Speech Therapy	0.00	(19,399.00)
500500.100	Medicare B - Speech Therapy	(13,555.61)	0.00
500700.100	Medicare B - X-Ray	105.32	0.00
500800.100	Medicare B - Physician Care	27.17	0.00
500900.000	Medicare B - Ancillary Contractual Adjustment	0.00	14,922.00
500900.100	Medicare B - Ancillary Contra	11,937.49	0.00
501400.100	Medicare B - Phys Therapy Out	(19,826.73)	0.00
501450.000	Medicare B - OT Outpatient Rehab	0.00	(216.00)
501450.100	Medicare B - OT Outpatient Re	(1,428.28)	0.00
501900.000	Medicare B - Contractual Outpatient Rehab	0.00	209.00
501900.100	Medicare B - Contra Outpatient	4,141.57	0.00
505400.100	Managed B - Physical Therap	(6,501.70)	0.00
505450.100	Managed B - Occupational Th	(3,791.47)	0.00
505500.100	Managed B - Speech Therapy	(1,251.73)	0.00
505900.100	Managed B - Ancillary Contrac	5,604.14	0.00
<b>Subtotal : None</b>		<b>(105,056.89)</b>	<b>(87,863.00)</b>
<b>Total [S2L1.4C2]</b>	<b>Ancillary-Medicare Fee-for-Service</b>	<b>(105,056.89)</b>	<b>(87,863.00)</b>

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

<b>Subgroup : None</b>			
450350.100	Hosp Medicare - Equipment Ren	346.52	0.00
450600.100	Hosp Medicare - IV Therapy	145.04	0.00
450700.100	Hosp Medicare - X-Ray	1,029.56	0.00
450750.100	Hosp Medicare - Ambulance	378.15	0.00
450800.100	Hosp Medicare - Physician Care	2,139.92	0.00
450850.100	Hosp Medicare - Lab	463.56	0.00
451250.000	Tufts - Pharmacy	0.00	(42,529.00)
451250.100	Tufts - Pharmacy	(45,968.78)	0.00
451260.000	Tufts - Vaccines	0.00	(622.00)
451300.000	Tufts - Oxygen	0.00	(822.00)
451300.100	Tufts - Oxygen	(711.50)	0.00
451400.000	Tufts - Physical Therapy	0.00	(167,930.00)
451400.100	Tufts - Physical Therapy	(112,194.06)	0.00



451450.000	Tufts - Occupational Therapy	0.00	(175,431.00)
451450.100	Tufts - Occupational Therapy	(112,270.71)	0.00
451500.000	Tufts - Speech Therapy	0.00	(32,386.00)
451500.100	Tufts - Speech Therapy	(32,655.36)	0.00
451600.000	Tufts - IV Therapy	0.00	(6,275.00)
451600.100	Tufts - IV Therapy	(2,364.73)	0.00
451700.000	Tufts - X-Ray	0.00	(3,483.00)
451700.100	Tufts - X-Ray	(2,115.00)	0.00
451850.000	Tufts - Lab	0.00	(15,723.00)
451850.100	Tufts - Lab	(11,245.83)	0.00
451900.000	Tufts - Ancillary Contractual Adjustment	0.00	441,588.00
451900.100	Tufts - Ancillary Contractual	319,539.37	0.00
452250.000	Harvard Pilgrim - Pharmacy	0.00	(98.00)
452250.100	Harvard Pilg - Pharmacy	(1,053.85)	0.00
452300.100	Harvard Pilg - Oxygen	(39.50)	0.00
452400.000	Harvard Pilgrim - Physical Therapy	0.00	(2,116.00)
452400.100	Harvard Pilg - Physical Thera	(5,572.74)	0.00
452450.000	Harvard Pilgrim - Occupational Therapy	0.00	(2,062.00)
452450.100	Harvard Pilg - Occupational T	(6,152.35)	0.00
452600.100	Harvard Pilg - IV Therapy	(337.46)	0.00
452700.100	Harvard Pilg - X-Ray	(70.00)	0.00
452850.000	Harvard Pilgrim - Lab	0.00	(87.00)
452850.100	Harvard Pilg - Lab	(270.13)	0.00
452900.000	Harvard Pilgrim - Ancillary Contractual Adj	0.00	4,362.00
452900.100	Harvard Pilg - Ancill Contract	13,216.03	0.00
453250.000	Blue Cross - Pharmacy	0.00	(15,018.00)
453250.100	Blue Cross - Pharmacy	(21,263.55)	0.00
453260.100	Blue Cross - Vaccines	(720.00)	0.00
453300.000	Blue Cross - Oxygen	0.00	(298.00)
453300.100	Blue Cross - Oxygen	(392.50)	0.00
453400.000	Blue Cross - Physical Therapy	0.00	(35,613.00)
453400.100	Blue Cross - Physical Therapy	(75,018.89)	0.00
453450.000	Blue Cross - Occupational Therapy	0.00	(38,109.00)
453450.100	Blue Cross - Occup Therapy	(76,358.75)	0.00
453500.000	Blue Cross - Speech Therapy	0.00	(6,766.00)
453500.100	Blue Cross - Speech Therapy	(39,153.25)	0.00
453600.000	Blue Cross - IV Therapy	0.00	(40.00)
453600.100	Blue Cross - IV Therapy	(87.01)	0.00
453700.000	Blue Cross - X-Ray	0.00	(1,150.00)
453700.100	Blue Cross - X-Ray	(840.00)	0.00
453850.000	Blue Cross - Lab	0.00	(2,458.00)
453850.100	Blue Cross - Lab	(5,144.14)	0.00
453900.000	Blue Cross - Ancillary Contractual Adjustment	0.00	99,650.00
453900.100	Blue Cross - Ancillary Contra	206,876.88	0.00
460250.000	Insurance Cert - Pharmacy	0.00	(2,189.00)
460250.100	INS Cert - Pharmacy	(2,891.15)	0.00
460260.000	Insurance Cert - Vaccines	0.00	(139.00)
460300.100	INS Cert - Oxygen	(59.50)	0.00
460400.000	Insurance Cert - Physical Therapy	0.00	(7,466.00)
460400.100	INS Cert - Physical Therapy	(16,356.97)	0.00
460450.000	Insurance Cert - Occupational Therapy	0.00	(7,552.00)
460450.100	INS Cert - Occupational Ther	(16,205.95)	0.00
460500.000	Insurance Cert - Speech Therapy	0.00	(1,823.00)
460500.100	INS Cert - Speech Therapy	(5,560.90)	0.00
460600.000	Insurance Cert - IV Therapy	0.00	(30.00)
460700.100	INS Cert - X-Ray	(140.00)	0.00
460800.100	INS Cert - Physician Care	30.00	0.00

460850.000	Insurance Cert - Lab	0.00	(426.00)
460850.100	INS Cert - Lab	(1,536.79)	0.00
460900.000	Insurance Cert - Ancillary Contractual Adj	0.00	22,706.00
460900.100	INS Cert - Ancillary Contractu	42,751.26	0.00
465250.100	Fallon - Navi - Pharmacy	(239.84)	0.00
465400.100	Fallon - Navi - Physical Ther	(2,748.71)	0.00
465450.100	Fallon - Navi - Occup Thera	(737.37)	0.00
465500.100	Fallon - Navi - Speech Therapy	(1,637.03)	0.00
465600.100	Fallon - Navi - IV Therapy	(20.00)	0.00
465700.100	Fallon - Navi - X-Ray	(70.00)	0.00
465850.100	Fallon - Navi - Lab	(69.10)	0.00
465900.100	Fallon - Navi - Ancillary Con	2,486.49	0.00
501400.000	Medicare B - Physical Therapy Outpatient Rehab	0.00	(1,087.00)
505260.000	Managed Care B - Vaccines	0.00	(1,058.00)
505400.000	Managed Care B - Physical Therapy	0.00	(1,756.00)
505450.000	Managed Care B - Occupational Therapy	0.00	(1,157.00)
505500.000	Managed Care B - Speech Therapy	0.00	(673.00)
505900.000	Managed Care B - Ancillary Contractual Adj	0.00	2,041.00
506260.000	Tufts Insurance B - Vaccines	0.00	(46.00)
506400.000	Tufts Insurance B - Physical Therapy	0.00	(6,715.00)
506400.100	Tufts B - Physical Therap	(12,772.58)	0.00
506450.000	Tufts Insurance B - Occupational Therapy	0.00	(5,662.00)
506450.100	Tufts B - Occupational T	(10,364.10)	0.00
506500.000	Tufts Insurance B - Speech Therapy	0.00	(1,151.00)
506900.000	Tufts Insurance B - Ancillary Contractual Adj	0.00	9,231.00
506900.100	Tufts B - Ancillary Contra	10,533.14	0.00
<b>Subtotal : None</b>		<b>(23,474.16)</b>	<b>(8,368.00)</b>
<b>Total [S2L1.5C2] Ancillary-Medicare Managed Care (Part C)</b>		<b>(23,474.16)</b>	<b>(8,368.00)</b>

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

**Subgroup : None**

430250.000	Medicaid Cert - Pharmacy	0.00	(50.00)
430250.100	Medicaid Cert - Pharmacy	(1,219.73)	0.00
430260.000	Medicaid Cert - Vaccines	0.00	(312.00)
430300.000	Medicaid Cert - Oxygen	0.00	(60.00)
430400.000	Medicaid Cert - Physical Therapy	0.00	(1,274.00)
430450.000	Medicaid Cert - Occupational Therapy	0.00	(68.00)
430500.000	Medicaid Cert - Speech Therapy	0.00	575.00
430500.100	Medicaid Cert - Speech Therapy	(866.65)	0.00
430850.000	Medicaid Cert - Lab	0.00	(453.00)
430850.100	Medicaid Cert - Lab	(36.05)	0.00
430900.000	Medicaid Cert - Ancillary Contractual Adjustment	0.00	3,486.00
430900.100	Medicaid Cert - Ancillary Con	1,525.81	0.00
599083.100	Miscellaneous Ancillary Reven	(50.00)	0.00
<b>Subtotal : None</b>		<b>(646.62)</b>	<b>1,844.00</b>
<b>Total [S2L1.6C2] Ancillary-MassHealth Fee-for-Service</b>		<b>(646.62)</b>	<b>1,844.00</b>

**Group : [S2L1.14C2] Ancillary-Veterans Affairs & Other Public**

**Subgroup : None**

470450.100	Hosp Medicaid - Occupational	(493.83)	0.00
470500.000	Hospice Medicaid - Speech Therapy	0.00	(385.00)
470500.100	Hosp Medicaid - Speech Therap	(578.06)	0.00
470900.000	Hospice Medicaid - Ancillary Contractual Adj	0.00	385.00
470900.100	Hosp Medicaid - Ancillary Co	1,071.89	0.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>0.00</b>
<b>Total [S2L1.14C2] Ancillary-Veterans Affairs &amp; Other Public</b>		<b>0.00</b>	<b>0.00</b>

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

**Subgroup : None**

599041.000	Invest Fxd Inc Interest Inc	0.00	(110,577.00)
599041.100	Invest Fxd Inc Interest Inc	(108,673.85)	0.00
599042.000	Invest Fxd Inc Int Inc Contra Heritage	0.00	55,288.00
599042.100	Invest Fxd Inc Int Inc Contra	54,336.94	0.00
599043.000	Invest Fxd Inc Prem Amort	0.00	16,306.00
599043.100	Invest Fxd Inc Prem Amort	(10,082.75)	0.00
599044.000	Invest Fxd Inc Prem Amort Contra Heritage	0.00	(8,153.00)
599044.100	Invest Fxd Inc Prem Amort Con	5,041.38	0.00
599047.000	Invest Fxd Inc Unrealzd Gain (Loss)	0.00	17,982.00
599047.100	Inv Fxd Inc Unrealzd Gain (Lo	436,470.78	0.00
599048.000	Invest Fxd Inc Unrlzd Gain (Loss) Contra Herita	0.00	(8,991.00)
599048.100	Inv Fxd Inc Unrlzd Gain (Loss	(218,235.39)	0.00
599059.000	Investments - Interest Income Index Funds	0.00	(64,055.00)
599059.100	Invest - Interest Income Index	(74,174.04)	0.00
599061.000	Investments - Dividend Income	0.00	(56,758.00)
599061.100	Investments - Dividend Income	(74,221.52)	0.00
599062.000	Investments - Interest Income	0.00	(5.00)
599062.100	Investments - Interest Income	(1.21)	0.00
599063.000	Investments - Realized Gain (Loss)	0.00	(265,661.00)
599063.100	Invest - Realized Gain (Loss)	(912,020.84)	0.00
599064.000	Investments - Unrealized Gain (Loss)	0.00	(2,235,351.00)
599064.100	Invest - Unrealized Gain (Los	2,962,657.36	0.00
599066.000	Bond Funds - Realized Gain (Loss)	0.00	(3,153.00)
599066.100	Bond Funds - Rlzd Gain (Loss)	(3,441.11)	0.00
599067.000	Unrealized Gain (Loss) On SWAP	0.00	(208,354.00)
599067.100	Unrealized Gain (Loss) On SWAP	(379,425.98)	0.00
599068.000	Realized Gain Bond Fund (Contra Heritage)	0.00	1,576.00
599068.100	Rlzd Gain Bond Fund (Contra H	1,720.56	0.00
599070.000	Charitable Donations	0.00	1,000.00
599071.000	Donations - Employee Fund	0.00	(2,498.00)
599071.100	Donations - Employee Fund	(55.00)	0.00
599072.000	Donations - Unrestricted	0.00	(3,365.00)
599072.100	Donations - Unrestricted	(675.00)	0.00
599073.000	Donations - Specific Purpose	0.00	(300.00)
599075.000	Donations - Golf Tournament	0.00	(26,697.00)
599075.100	Donations - Golf Tournament	(40,475.80)	0.00
599081.000	Other Income	0.00	(883,492.00)
599081.100	Other Income - MAM	(1,702,360.90)	0.00
599085.100	GAIN/LOSS ON DISPOSALS	366.68	0.00
<b>Subtotal : None</b>		<b>(63,249.69)</b>	<b>(3,785,258.00)</b>
<b>Total [S2L3.2C1]</b>	<b>Endowment &amp; Other Non Recoverable Revenue</b>	<b>(63,249.69)</b>	<b>(3,785,258.00)</b>

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

**Subgroup : None**

400999.100	Med A - Prior Year Adjustment	2,601.26	0.00
410999.000	Private Cert - Prior Year Adjustment	0.00	102,632.00
410999.100	PVT Cert - Prior Year Adjustm	(8,651.25)	0.00
415999.100	PVT Pending - Prior Year Adju	519,663.04	0.00
430999.000	Medicaid Cert - Prior Year Adjustment	0.00	(62,681.00)
430999.100	Medicaid Cert - PY Adjustm	(246,769.64)	0.00
451999.000	Tufts - Prior Year Adjustment	0.00	70.00
451999.100	Tufts - Prior Year Adjustment	(5,876.00)	0.00
453999.100	Blue Cross - Prior Year Adj	914.00	0.00
460999.100	INS Cert - Prior Year Adjustm	996.01	0.00
470999.100	Hosp Medicaid - Prior Year Ad	(1,793.18)	0.00

500999.100	Medicare B - Prior Year Adj	(521.48)	0.00
505999.100	Managed B - Prior Year Adjust	1,430.46	0.00
<b>Subtotal : None</b>		<b>261,993.22</b>	<b>40,021.00</b>
<b>Total [S2L3.6C1]</b>	<b>Prior Year Retroactive Revenue</b>	<b>261,993.22</b>	<b>40,021.00</b>

<b>Group : [S2L3.7C1]</b>	<b>Interest Income</b>		
<b>Subgroup : None</b>			
599051.000	Interest Income - Operating	0.00	(2,388.00)
599051.100	Interest Inc - Operating - MAM	(705.54)	0.00
599058.100	Interest Inc - Other A/R - MAM	(1,985.29)	0.00
<b>Subtotal : None</b>		<b>(2,690.83)</b>	<b>(2,388.00)</b>
<b>Total [S2L3.7C1]</b>	<b>Interest Income</b>	<b>(2,690.83)</b>	<b>(2,388.00)</b>

<b>Group : [S2L3.9C1]</b>	<b>Administrative &amp; General Recoverable Income</b>		
<b>Subgroup : None</b>			
599000.100	Other Revenue - MAM	(37,187.69)	0.00
599080.000	Misc. Income	0.00	(12,555.00)
599080.100	Miscellaneous Income - MAM	(85.37)	0.00
599083.000	Miscellaneous Ancillary Revenue	0.00	(403.00)
599090.000	Small Balance Adjustments	0.00	64.00
<b>Subtotal : None</b>		<b>(37,273.06)</b>	<b>(12,894.00)</b>
<b>Total [S2L3.9C1]</b>	<b>Administrative &amp; General Recoverable Income</b>	<b>(37,273.06)</b>	<b>(12,894.00)</b>

<b>Group : [S2L3.11C1]</b>	<b>Variable Recoverable Income</b>		
<b>Subgroup : None</b>			
599095.100	Discounts Earned - MAM	(17.08)	0.00
<b>Subtotal : None</b>		<b>(17.08)</b>	<b>0.00</b>
<b>Total [S2L3.11C1]</b>	<b>Variable Recoverable Income</b>	<b>(17.08)</b>	<b>0.00</b>

<b>Group : [S3L1.1C1]</b>	<b>Director of Nurses Salary</b>		
<b>Subgroup : None</b>			
670100.000	Nursing Admin - DON Wages	0.00	128,495.00
670100.001	Nursing Admin - DON Accrued Vacation Sick	0.00	1,360.00
670100.100	Nursing Admin - DON Wages	122,842.41	0.00
670100.101	Nursing Admin - DON Accrued V	234.89	0.00
<b>Subtotal : None</b>		<b>123,077.30</b>	<b>129,855.00</b>
<b>Total [S3L1.1C1]</b>	<b>Director of Nurses Salary</b>	<b>123,077.30</b>	<b>129,855.00</b>

<b>Group : [S3L1.7C1]</b>	<b>Registered Nurses Salaries</b>		
<b>Subgroup : None</b>			
630100.000	Alder Unit - Wages R.N.	0.00	678,639.00
630100.001	Alder Unit - Accrued Vacation Sick RN	0.00	(7,831.00)
630100.100	Alder Unit - Wages R.N.	914,303.02	0.00
630100.101	Alder Unit - Accrued Vaca Sick	(490.91)	0.00
640100.000	Birch Unit - Wages R.N.	0.00	130,309.00
640100.001	Birch Unit - Accrued Vacation Sick RN	0.00	(1,007.00)
640100.100	Birch Unit - Wages R.N.	162,210.38	0.00
640100.101	Birch Unit - Accrued Vaca Sick	919.72	0.00
645100.000	Cedar Unit - Wages R.N.	0.00	113,199.00
645100.001	Cedar Unit - Accrued Vacation Sick RN	0.00	1,584.00
645100.100	Cedar Unit - Wages R.N.	94,097.92	0.00
645100.101	Cedar Unit - Accrued Vaca Sick	1,908.75	0.00
670110.000	Nursing Admin - ADON Wages	0.00	93,280.00
670110.001	Nursing Admin - ADON Accrued Vacation Sick	0.00	(4,471.00)
670110.100	Nursing Admin - ADON Wages	11,538.54	0.00
670110.101	Nursing Admin - ADON Accrued	4,851.73	0.00
670111.000	Nursing Admin - Supervisor Wages	0.00	303,502.00

670111.001	Nursing Admin - Superv Accrued Vacation Sick	0.00	11,160.00
670111.100	Nursing Admin - Supervisor Wa	283,463.25	0.00
670111.101	Nursing Admin - Superv Accrue	(4,233.23)	0.00
<b>Subtotal : None</b>		<b>1,468,569.17</b>	<b>1,318,364.00</b>
<b>Total [S3L1.7C1]</b>	<b>Registered Nurses Salaries</b>	<b>1,468,569.17</b>	<b>1,318,364.00</b>

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

<b>Subgroup : None</b>			
670850.000	Nursing Admin - Purchased Services	0.00	5,720.00
670850.100	Nurs Admin - Purchased Service	22,006.62	0.00
<b>Subtotal : None</b>		<b>22,006.62</b>	<b>5,720.00</b>
<b>Total [S3L1.10C1]</b>	<b>Registered Nurses Purchased Service Per Diem</b>	<b>22,006.62</b>	<b>5,720.00</b>

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

<b>Subgroup : None</b>			
630310.000	Alder Unit - Agency R.N.	0.00	65,639.00
630310.100	Alder Unit - Agency R.N.	98,251.92	0.00
640310.000	Birch Unit - Agency R.N.	0.00	12,631.00
640310.100	Birch Unit - Agency R.N.	1,379.35	0.00
645310.000	Cedar Unit - Agency R.N.	0.00	3,192.00
645310.100	Cedar Unit - Agency R.N.	6,329.72	0.00
<b>Subtotal : None</b>		<b>105,960.99</b>	<b>81,462.00</b>
<b>Total [S3L1.11C1]</b>	<b>Registered Nurses Purchased Service Temporary Agen</b>	<b>105,960.99</b>	<b>81,462.00</b>

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

<b>Subgroup : None</b>			
630110.000	Alder Unit - Wages L.P.N.	0.00	283,583.00
630110.001	Alder Unit - Accrued Vacation Sick LPN	0.00	(6,573.00)
630110.100	Alder Unit - Wages L.P.N.	323,693.65	0.00
630110.101	Alder Unit - Accrued Vaca Sick	(1,306.73)	0.00
640110.000	Birch Unit - Wages L.P.N.	0.00	279,755.00
640110.001	Birch Unit - Accrued Vacation Sick LPN	0.00	(9,064.00)
640110.100	Birch Unit - Wages L.P.N.	168,204.10	0.00
640110.101	Birch Unit - Accrued Vaca Sick	2,528.62	0.00
645110.000	Cedar Unit - Wages L.P.N.	0.00	465,206.00
645110.001	Cedar Unit - Accrued Vacation Sick LPN	0.00	(5,081.00)
645110.100	Cedar Unit - Wages L.P.N.	519,456.17	0.00
645110.101	Cedar Unit - Accrued Vaca Sick	(574.24)	0.00
<b>Subtotal : None</b>		<b>1,012,001.57</b>	<b>1,007,826.00</b>
<b>Total [S3L1.12C1]</b>	<b>Licensed Practical Nurses Salary</b>	<b>1,012,001.57</b>	<b>1,007,826.00</b>

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

<b>Subgroup : None</b>			
630320.000	Alder Unit - Agency L.P.N.	0.00	78,493.00
630320.100	Alder Unit - Agency L.P.N.	175,831.78	0.00
640320.000	Birch Unit - Agency L.P.N.	0.00	3,066.00
640320.100	Birch Unit - Agency L.P.N.	53,113.89	0.00
645320.000	Cedar Unit - Agency L.P.N.	0.00	3,698.00
645320.100	Cedar Unit - Agency L.P.N.	23,747.33	0.00
<b>Subtotal : None</b>		<b>252,693.00</b>	<b>85,257.00</b>
<b>Total [S3L1.16C1]</b>	<b>Licensed Practical Nurses Purchased Service Tempo</b>	<b>252,693.00</b>	<b>85,257.00</b>

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

<b>Subgroup : None</b>			
630120.000	Alder Unit - Wages Aides	0.00	1,334,536.00
630120.001	Alder Unit - Accrued Vacation Sick Aides	0.00	(1,286.00)

630120.100	Alder Unit - Wages Aides	1,594,178.71	0.00
630120.101	Alder Unit - Accrued Vaca Sick	2,557.58	0.00
640120.000	Birch Unit - Wages Aides	0.00	487,774.00
640120.001	Birch Unit - Accrued Vacation Sick Aides	0.00	4,617.00
640120.100	Birch Unit - Wages Aides	612,299.95	0.00
640120.101	Birch Unit - Accrued Vaca Sick	206.44	0.00
645120.000	Cedar Unit - Wages Aides	0.00	592,135.00
645120.001	Cedar Unit - Accrued Vacation Sick Aides	0.00	352.00
645120.100	Cedar Unit - Wages Aides	629,196.89	0.00
645120.101	Cedar Unit - Accrued Vaca Sick	3,068.83	0.00
670119.000	Nursing Admin - Staff Development Wages	0.00	(1,152.00)
<b>Subtotal : None</b>		<b>2,841,508.40</b>	<b>2,416,976.00</b>
<b>Total [S3L1.17C1] Certified Nurses Aides Salaries</b>		<b>2,841,508.40</b>	<b>2,416,976.00</b>

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

<b>Subgroup : None</b>			
630330.000	Alder Unit - Agency Aides	0.00	20,038.00
630330.100	Alder Unit - Agency Aides	43,570.39	0.00
640330.000	Birch Unit - Agency Aides	0.00	10,789.00
640330.100	Birch Unit - Agency Aides	4,542.63	0.00
645330.000	Cedar Unit - Agency Aides	0.00	5,208.00
645330.100	Cedar Unit - Agency Aides	12,483.98	0.00
<b>Subtotal : None</b>		<b>60,597.00</b>	<b>36,035.00</b>
<b>Total [S3L1.21C1] Certified Nurses Aides Purchased Service Tempory A</b>		<b>60,597.00</b>	<b>36,035.00</b>

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

<b>Subgroup : None</b>			
670830.000	Nursing Admin - Education	0.00	2,124.00
670830.100	Nursing Admin - Education	1,299.00	0.00
<b>Subtotal : None</b>		<b>1,299.00</b>	<b>2,124.00</b>
<b>Total [S3L1.23C1] Nursing Education &amp; Training</b>		<b>1,299.00</b>	<b>2,124.00</b>

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

<b>Subgroup : [S3L2.1C1] Administrator Salaries</b>			
730100.000	Admin - Administrator Executive Director Wages	0.00	138,181.00
730100.001	Admin - Exec Dir Accrued Vacation Sick	0.00	961.00
730100.100	Admin - Administ/Executive Dir	157,100.00	0.00
730100.101	Admin - Exec Dir Accrued Vaca	2,288.17	0.00
<b>Subtotal [S3L2.1C1A] Administrator Salaries</b>		<b>159,388.17</b>	<b>139,142.00</b>
<b>Total [S3L2.1C1] Administration Salaries</b>		<b>159,388.17</b>	<b>139,142.00</b>

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

<b>Subgroup : None</b>			
662100.000	Admissions - Wages	0.00	169,876.00
662100.001	Admissions - Accrued Vacation Sick	0.00	(475.00)
662100.100	Admissions - Wages	158,037.86	0.00
662100.101	Admissions - Accrued Vaca Sic	(3,976.88)	0.00
730110.000	Admin - Clerical Wages	0.00	180,268.00
730110.001	Admin - Clerical Accrued Vacation Sicli	0.00	1,044.00
730110.100	Admin - Clerical Wages	181,302.54	0.00
730110.101	Admin - Clerical Accrued Vaca	546.56	0.00
730113.000	Admin - Corporate Payroll Wages	0.00	388,518.00
730113.100	Admin - Corporate Payroll MAM	350,344.95	0.00
730113.101	Admin - Corporate Vacation Acc	4,246.94	0.00
800900.000	Physical Ther - Rehab Clerical Other	0.00	4,329.00
800900.100	Phys Ther - Rehab Clerical Ot	4,919.13	0.00

<b>Subtotal : None</b>		<b>695,421.10</b>	<b>743,560.00</b>
<b>Total [S3L2.7C1]</b>	<b>Clerical Staff Salaries</b>	<b>695,421.10</b>	<b>743,560.00</b>

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

<b>Subgroup : None</b>			
662850.100	Admissions - Purchased Servic	3,575.37	0.00
730522.000	Admin - MIS Purchased Services	0.00	81,781.00
730522.100	Admin - MIS Purchased Services	83,284.81	0.00
730850.000	Admin - Clerical Purchased Services	0.00	866.00
730850.100	Admin - Clerical Purchased Svc	8,642.78	0.00
<b>Subtotal : None</b>		<b>95,502.96</b>	<b>82,647.00</b>
<b>Total [S3L2.10C1]</b>	<b>Clerical Staff Purchased Service</b>	<b>95,502.96</b>	<b>82,647.00</b>

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

<b>Subgroup : None</b>			
730523.000	Admin - Payroll Services	0.00	57,202.00
730523.100	Admin - Payroll Services	71,263.82	0.00
<b>Subtotal : None</b>		<b>71,263.82</b>	<b>57,202.00</b>
<b>Total [S3L2.11C1]</b>	<b>Electronic Data Processing, Payroll &amp; Bookkeeping S</b>	<b>71,263.82</b>	<b>57,202.00</b>

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

<b>Subgroup : None</b>			
730520.000	Admin - Software Maintenance	0.00	289.00
730520.100	Admin - Software Maintenance	7,796.71	0.00
730521.000	Admin - Software Support Fee	0.00	65,399.00
730521.100	Admin - Software Support Fee	112,387.20	0.00
730670.000	Admin - Office Supplies	0.00	28,106.00
730670.100	Admin - Office Supplies	23,209.59	0.00
730720.000	Admin - Small Equipment Purchase	0.00	4,474.00
730720.100	Admin - Small Equipment Purch	641.99	0.00
730730.100	Admin - Repair & Maintenance	30.00	0.00
730740.000	Admin - Copier Equipment	0.00	3,026.00
730740.100	Admin - Copier Equipment	1,494.45	0.00
730760.100	Admin - Vending/Soda Expense	198.99	0.00
730860.000	Admin - Postage	0.00	6,576.00
730860.100	Admin - Postage	6,529.40	0.00
730880.000	Admin - Printing	0.00	435.00
730880.100	Admin - Printing	7,311.53	0.00
730910.000	Admin - Bank Service Charges	0.00	33,091.00
730910.100	Admin - Bank Service Charges	18,405.34	0.00
<b>Subtotal : None</b>		<b>178,005.20</b>	<b>141,396.00</b>
<b>Total [S3L2.12C1]</b>	<b>Office Supplies</b>	<b>178,005.20</b>	<b>141,396.00</b>

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

<b>Subgroup : None</b>			
720500.000	Plant - Telephone	0.00	31,449.00
720500.100	Plant - Telephone	32,807.48	0.00
<b>Subtotal : None</b>		<b>32,807.48</b>	<b>31,449.00</b>
<b>Total [S3L2.13C1]</b>	<b>Telecommunications (e.g. Internet &amp; Phone)</b>	<b>32,807.48</b>	<b>31,449.00</b>

**Group : [S3L2.15C1] Travel, Conventions & Meetings**

<b>Subgroup : None</b>			
730820.000	Admin - Travel & Seminar	0.00	3,665.00
730820.100	Admin - Travel & Seminar	3,847.17	0.00
<b>Subtotal : None</b>		<b>3,847.17</b>	<b>3,665.00</b>
<b>Total [S3L2.15C1]</b>	<b>Travel, Conventions &amp; Meetings</b>	<b>3,847.17</b>	<b>3,665.00</b>

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

**Subgroup : None**

742300.000	Advertising Help Wanted	0.00	21,179.00
742300.100	Advertising Help Wanted	17,223.17	0.00
<b>Subtotal : None</b>		<b>17,223.17</b>	<b>21,179.00</b>
<b>Total [S3L2.16C1] Advertising: Help Wanted</b>		<b>17,223.17</b>	<b>21,179.00</b>

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

**Subgroup : None**

610810.000	Activities - Dues & Subscriptions	0.00	1,533.00
610810.100	Activities - Dues & Subs	849.04	0.00
662810.100	Admissions - Dues & Subs	315.49	0.00
730810.000	Admin - Dues & Subscriptions	0.00	23,908.00
730810.100	Admin - Dues & Subscriptions	35,999.34	0.00
730811.000	Admin - Licenses & Dues	0.00	(292.00)
730811.100	Admin - Licenses & Dues	1,631.28	0.00
730870.100	Admin - Licenses	75.00	0.00
<b>Subtotal : None</b>		<b>38,870.15</b>	<b>25,149.00</b>
<b>Total [S3L2.17C1] Licenses &amp; Dues: Patient Care Related Portion</b>		<b>38,870.15</b>	<b>25,149.00</b>

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

**Subgroup : None**

730440.000	Admin- -Audit Fees	0.00	39,851.00
730440.100	Admin- -Audit Fees	44,380.96	0.00
730441.000	Admin - Accounting Other P/S	0.00	1,283.00
730441.100	Admin - Accounting Other P/S	1,287.00	0.00
<b>Subtotal : None</b>		<b>45,667.96</b>	<b>41,134.00</b>
<b>Total [S3L2.19C1] Accounting Services (not related to Appeals)</b>		<b>45,667.96</b>	<b>41,134.00</b>

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

**Subgroup : None**

730530.000	Admin - Insurance	0.00	181,639.00
730530.100	Admin - Insurance	204,053.00	0.00
730530.400	Admin - Insurance Out Patient Rehab	0.00	2,640.00
<b>Subtotal : None</b>		<b>204,053.00</b>	<b>184,279.00</b>
<b>Total [S3L2.20C1] Insurance: Malpractice &amp; General Liability</b>		<b>204,053.00</b>	<b>184,279.00</b>

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

**Subgroup : None**

670851.100	COVID TESTING	150,651.00	0.00
730460.000	Admin - Professional Fees	0.00	29,050.00
730460.100	Admin - Professional Fees	14,808.75	0.00
730559.000	Admn - Donations	0.00	481.00
730580.000	Admin - Taxes - General	0.00	650.00
730580.100	Admin - Taxes - General	580.00	0.00
730900.000	Admin - Miscellaneous	0.00	332,652.00
730900.100	Admin - Miscellaneous	19,084.47	0.00
730920.000	Admin - Investments- Service Fees	0.00	46,951.00
730920.100	Admin - Invest- Service Fees	45,690.25	0.00
730930.000	Admin - Corporate Reserve	0.00	22,700.00
730930.100	Admin - Corporate Reserve	37,705.83	0.00
730940.000	Invest Fxd Inc Fees And Expenses	0.00	16,521.00
730940.100	Invest Fxd Inc Fees And Expen	17,201.04	0.00
730942.000	Invest Fxd Inc Fees And Exo Contra Heritage	0.00	(8,211.00)
730942.100	Inv Fxd Inc Fees And Exo Contr	(8,600.54)	0.00
740750.000	HRA Funding & Admin	0.00	36,954.00



740750.100	HRA Funding & Admin	53,297.74	0.00
741200.000	Contra MAM Portion HAF Benefits	0.00	(4,687.00)
741200.100	Contra MAM Portion HAF Benefi	(10,122.35)	0.00
875000.000	Special Events Expenses - Golf Tournament	0.00	2,055.00
875000.100	Special Events Exps - Golf To	19,512.25	0.00
<b>Subtotal : None</b>		<b>339,808.44</b>	<b>475,116.00</b>
<b>Total [S3L2.22C1] Other A &amp; G Expenses</b>		<b>339,808.44</b>	<b>475,116.00</b>

**Group : [S3L2B.1C1] Advertising Marketing**

**Subgroup : None**

663510.000	Marketing - Advertising	0.00	32,080.00
663510.100	Marketing - Advertising	49,686.29	0.00
663511.000	Marketing - Promotional	0.00	3,368.00
663511.100	Marketing - Promotional	552.16	0.00
663650.000	Marketing - Supplies	0.00	873.00
663655.000	Marketing - Food	0.00	886.00
663655.100	Marketing - Food	87.92	0.00
663810.000	Marketing - Dues & Subscriptions	0.00	174.00
663810.100	Marketing - Dues & Subscripti	78.00	0.00
663850.000	Marketing - Purchased Services	0.00	14,598.00
663850.100	Marketing - Purchased Services	9,739.14	0.00
663850.400	Marketing - Purchased Services	0.00	400.00
663920.000	Marketing - Events	0.00	816.00
<b>Subtotal : None</b>		<b>60,143.51</b>	<b>53,195.00</b>
<b>Total [S3L2B.1C1] Advertising Marketing</b>		<b>60,143.51</b>	<b>53,195.00</b>

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

**Subgroup : None**

730430.000	Admin - Legal Fees	0.00	16,651.00
730430.100	Admin - Legal Fees	26,805.56	0.00
<b>Subtotal : None</b>		<b>26,805.56</b>	<b>16,651.00</b>
<b>Total [S3L2B.6C1] Legal: Other</b>		<b>26,805.56</b>	<b>16,651.00</b>

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

**Subgroup : None**

730553.000	Admin - Interest Expense - Working Capital	0.00	952.00
730553.100	Admin - Interest Exp - Workin	3,026.44	0.00
<b>Subtotal : None</b>		<b>3,026.44</b>	<b>952.00</b>
<b>Total [S3L2B.10C1] Interest on Working Capital</b>		<b>3,026.44</b>	<b>952.00</b>

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

**Subgroup : None**

730861.000	Admin - Late Charges	0.00	149.00
730861.100	Admin - Late Charges	887.49	0.00
<b>Subtotal : None</b>		<b>887.49</b>	<b>149.00</b>
<b>Total [S3L2B.11C1] Fines, Late Fees, Penalties including Interest</b>		<b>887.49</b>	<b>149.00</b>

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

**Subgroup : None**

730540.000	Admin - Bad Debt Expense	0.00	60,000.00
730540.100	Admin - Bad Debt Expense	39,999.63	0.00
<b>Subtotal : None</b>		<b>39,999.63</b>	<b>60,000.00</b>
<b>Total [S3L2B.14C1] Bad Debt Expenses</b>		<b>39,999.63</b>	<b>60,000.00</b>

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

**Subgroup : None**

730583.000	Admin - Medicaid Tax	0.00	657,619.00
730583.100	Admin - Medicaid Tax	710,785.55	0.00
<b>Subtotal : None</b>		<b>710,785.55</b>	<b>657,619.00</b>
<b>Total [S3L2B.15C1] User Fee Assessment</b>		<b>710,785.55</b>	<b>657,619.00</b>

<b>Group : [S3L3.1C1] Staff Development Coordinator Salaries</b>			
<b>Subgroup : None</b>			
670119.100	Nurs Admin - Staff Development	74,000.25	0.00
<b>Subtotal : None</b>		<b>74,000.25</b>	<b>0.00</b>
<b>Total [S3L3.1C1] Staff Development Coordinator Salaries</b>		<b>74,000.25</b>	<b>0.00</b>

<b>Group : [S3L3.5C1] Plant Operations: Salaries</b>			
<b>Subgroup : None</b>			
720000.100	Plant & Maintenance	549.89	0.00
720100.000	Plant - Supervisor Director Wages	0.00	95,245.00
720100.001	Plant - Director Accrued Vacation Sick	0.00	4,773.00
720100.100	Plant - Super Dir Wages	95,606.39	0.00
720100.101	Plant - Director Accrued Vaca	(940.62)	0.00
720110.000	Plant - Regular Staff Wages	0.00	76,203.00
720110.001	Plant - Staff Accrued Vacation Sick	0.00	(8,608.00)
720110.100	Plant - Regular Staff Wages	110,643.12	0.00
720110.101	Plant - Staff Accrued Vaca Si	2,937.33	0.00
<b>Subtotal : None</b>		<b>208,796.11</b>	<b>167,613.00</b>
<b>Total [S3L3.5C1] Plant Operations: Salaries</b>		<b>208,796.11</b>	<b>167,613.00</b>

<b>Group : [S3L3.8C1] Plant Operations: Purchased Service</b>			
<b>Subgroup : None</b>			
720540.000	Plant - Trash Removal	0.00	16,317.00
720540.100	Plant - Trash Removal	29,536.06	0.00
720690.100	Plant - Grounds Maintenance	513.27	0.00
720695.000	Plant - Grounds Landscaping	0.00	12,405.00
720695.100	Plant - Grounds Landscaping	11,990.00	0.00
720731.000	Plant - Alarm Maintenance	0.00	4,642.00
720733.000	Plant - Elevator	0.00	1,297.00
720733.100	Plant - Elevator	1,115.00	0.00
720735.100	Outside Landscaping - MAM	850.00	0.00
720850.000	Plant - Purchased Services	0.00	65,461.00
720850.100	Plant - Purchased Services	52,740.39	0.00
<b>Subtotal : None</b>		<b>96,744.72</b>	<b>100,122.00</b>
<b>Total [S3L3.8C1] Plant Operations: Purchased Service</b>		<b>96,744.72</b>	<b>100,122.00</b>

<b>Group : [S3L3.9C1] Plant Operations: Supplies &amp; Expenses</b>			
<b>Subgroup : None</b>			
720670.000	Plant - Supplies	0.00	37,739.00
720670.100	Plant - Supplies	59,167.16	0.00
720720.000	Plant - Small Equipment Purchase	0.00	563.00
720720.100	Plant - Small Equipment Purch	3,183.21	0.00
720730.100	Plant - Repair & Maintenance	22,313.32	0.00
720900.100	Plant - Other	100.00	0.00
<b>Subtotal : None</b>		<b>84,763.69</b>	<b>38,302.00</b>
<b>Total [S3L3.9C1] Plant Operations: Supplies &amp; Expenses</b>		<b>84,763.69</b>	<b>38,302.00</b>

<b>Group : [S3L3.10C1] Plant Operations: Utilities</b>			
<b>Subgroup : None</b>			
720510.000	Plant - Gas	0.00	26,029.00
720510.000AAF	Plant - Gas - Admin	0.00	1,865.00

720510.100	Plant - Gas	29,466.00	0.00
720520.000	Plant - Electricity	0.00	192,343.00
720520.000AAF	Plant - Electricity - Admin	0.00	13,784.00
720520.100	Plant - Electricity	200,224.09	0.00
720530.000	Plant - Water	0.00	137,520.00
720530.000AAF	Plant - Water - Admin	0.00	9,855.00
720530.100	Plant - Water	138,042.44	0.00
<b>Subtotal : None</b>		<b>367,732.53</b>	<b>381,396.00</b>
<b>Total [S3L3.10C1]</b>	<b>Plant Operations: Utilities</b>	<b>367,732.53</b>	<b>381,396.00</b>

**Group : [S3L3.11C1] Plant Operations: Repairs**

**Subgroup : None**

720660.000	Plant - Building Repair & Maintenance	0.00	130.00
720660.100	Plant - Building Repair & Mai	607.50	0.00
720730.000	Plant - Repair & Maintenance	0.00	27,261.00
<b>Subtotal : None</b>		<b>607.50</b>	<b>27,391.00</b>
<b>Total [S3L3.11C1]</b>	<b>Plant Operations: Repairs</b>	<b>607.50</b>	<b>27,391.00</b>

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

**Subgroup : None**

690851.000	Dietary - Dietician Purchased Services	0.00	23,000.00
690851.100	Dietary - Dietician Purchased	21,556.42	0.00
<b>Subtotal : None</b>		<b>21,556.42</b>	<b>23,000.00</b>
<b>Total [S3L3.16C1]</b>	<b>Dietician: Purchased Service</b>	<b>21,556.42</b>	<b>23,000.00</b>

**Group : [S3L3.18C1] Dietary: Salaries**

**Subgroup : None**

690100.000	Dietary - Supervisor Director Wages	0.00	73,974.00
690100.001	Dietary - Director Superv Accrued Vacation Sick	0.00	4,200.00
690100.100	Dietary - Super Dir Wage	74,459.77	0.00
690100.101	Dietary - Director Superv Ac	326.26	0.00
690101.000	Dietary - Chefs And Cooks Wages	0.00	133,597.00
690101.001	Dietary - Chefs And Cooks Accrued Vacation Sick	0.00	4,451.00
690101.100	Dietary - Chefs And Cooks Wag	149,524.25	0.00
690101.101	Dietary - Chefs And Cooks Accr	71.71	0.00
690103.000	Dietary - Wait Staff Wages	0.00	43,542.00
690103.100	Dietary - Wait Staff Wages	262,434.17	0.00
690103.101	Dietary - Wait Staff Accr Vac	4,251.44	0.00
690110.000	Dietary - Regular Staff Wages	0.00	244,958.00
690110.001	Dietary - Regular Staff Accrued Vacation Sick	0.00	(9,503.00)
690110.100	Dietary - Regular Staff Wages	77,458.00	0.00
690110.101	Dietary - Regular Staff Accr	(3,274.37)	0.00
<b>Subtotal : None</b>		<b>565,251.23</b>	<b>495,219.00</b>
<b>Total [S3L3.18C1]</b>	<b>Dietary: Salaries</b>	<b>565,251.23</b>	<b>495,219.00</b>

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

**Subgroup : None**

690850.000	Dietary - Purchased Services	0.00	10,975.00
690850.100	Dietary - Purchased Services	14,357.78	0.00
<b>Subtotal : None</b>		<b>14,357.78</b>	<b>10,975.00</b>
<b>Total [S3L3.22C1]</b>	<b>Dietary: Purchased Service</b>	<b>14,357.78</b>	<b>10,975.00</b>

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

**Subgroup : None**

690670.000	Dietary - Supplies (Non-Food)	0.00	27,488.00
690670.100	Dietary - Supplies (Non-Food)	38,147.61	0.00

690671.000	Dietary - Supplies Food	0.00	348,832.00
690671.100	Dietary - Supplies Food	386,736.00	0.00
690720.000	Dietary - Small Equipment Purchase	0.00	5,593.00
690720.100	Dietary - Small Equip Purchas	12,515.66	0.00
690730.000	Dietary - Equipment Repair & Maintenance	0.00	252.00
<b>Subtotal : None</b>		<b>437,399.27</b>	<b>382,165.00</b>
<b>Total [S3L3.23C1]</b>	<b>Dietary: Supplies &amp; Expenses</b>	<b>437,399.27</b>	<b>382,165.00</b>

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

**Subgroup : [S3L3.24C Housekeeping Salries**

710110.000	Housekeeping - Regular Staff Wage	0.00	268,480.00
710110.001	Housekeeping - Reg Staff Accrued Vacation Sick	0.00	(1,420.00)
710110.100	Housekeeping - Regular Staff	315,399.78	0.00
710110.101	Housekeeping - Reg Staff Accr	2,824.73	0.00
<b>Subtotal [S3L3.24C1A Housekeeping Salries</b>		<b>318,224.51</b>	<b>267,060.00</b>

**Subgroup : [S3L3.24C Laundry Salaries**

700110.000	Laundry - Regular Staff Wages	0.00	144,003.00
700110.001	Laundry - Accrued Vacation Sick	0.00	55.00
700110.100	Laundry - Regular Staff Wages	178,389.25	0.00
700110.101	Laundry - Accrued Vacation Si	836.27	0.00
<b>Subtotal [S3L3.24C1B Laundry Salaries</b>		<b>179,225.52</b>	<b>144,058.00</b>

<b>Total [S3L3.24C1]</b>	<b>Housekeeping / Laundry: Salaries</b>	<b>497,450.03</b>	<b>411,118.00</b>
--------------------------	---	-------------------	-------------------

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

**Subgroup : [S3L3.28C Housekeeping Supplies & Expenses**

710660.000	Housekeeping - Chemicals	0.00	435.00
710670.000	Housekeeping - Supplies	0.00	24,642.00
710670.100	Housekeeping - Supplies	39,091.05	0.00
<b>Subtotal [S3L3.28C1A Housekeeping Supplies &amp; Expenses</b>		<b>39,091.05</b>	<b>25,077.00</b>

**Subgroup : [S3L3.28C Laundry Supplies & Expense**

700660.000	Laundry - Chemicals	0.00	8,781.00
700660.100	Laundry - Chemicals	7,412.96	0.00
700670.000	Laundry - Supplies	0.00	1,262.00
700670.100	Laundry - Supplies	2,414.37	0.00
700720.100	Laundry - Small Equipment Pur	2,204.91	0.00
700730.100	Laundry - Equip Repair & Main	2,392.87	0.00
<b>Subtotal [S3L3.28C1B Laundry Supplies &amp; Expense</b>		<b>14,425.11</b>	<b>10,043.00</b>

<b>Total [S3L3.28C1]</b>	<b>Housekeeping / Laundry: Supplies &amp; Expense</b>	<b>53,516.16</b>	<b>35,120.00</b>
--------------------------	---	------------------	------------------

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

**Subgroup : None**

700690.000	Laundry - Linen	0.00	7,800.00
700690.100	Laundry - Linen	9,359.40	0.00
<b>Subtotal : None</b>		<b>9,359.40</b>	<b>7,800.00</b>
<b>Total [S3L3.29C1]</b>	<b>Housekeepong / Laundry: Linen &amp; Bedding</b>	<b>9,359.40</b>	<b>7,800.00</b>

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

**Subgroup : None**

661100.000	Medical Records - Wages	0.00	50,998.00
661100.001	Medical Records - Accrued Vacation Sick	0.00	(38.00)
661100.100	Medical Records - Wages	52,585.66	0.00
661100.101	Med Records - Accrued Vacatio	(129.13)	0.00
670113.000	Nursing Admin - Nursing Scheduler Wages	0.00	48,482.00

670113.001	Nursing Admin - Nurs Sched Accrued Vacation Sick	0.00	(1,500.00)
670113.100	Nurs Admin - Nurs Scheduler	32,815.88	0.00
670113.101	Nursing Admin - Nurs Sched Ac	(19.74)	0.00
670120.000	Nursing Admin - Nursing Secretary Wages	0.00	46,359.00
670120.001	Nursing Admin - Nurs Secr Accrued Vacation Sick	0.00	(451.00)
670120.100	Nurs Admin - Nurs Secretary	41,609.69	0.00
670120.101	Nursing Admin - Nurs Secr Accr	(598.23)	0.00
670125.000	Medical Supplies - Wages	0.00	29,915.00
670125.001	Medical Supplies - Accrued Vacation	0.00	(1,709.00)
670125.100	Medical Supplies - Wages	24,612.80	0.00
670125.101	Med Supplies - Accrued Vacatio	1,337.52	0.00
<b>Subtotal : None</b>		<b>152,214.45</b>	<b>172,056.00</b>
<b>Total [S3L3.36C1] Unit Clerks &amp; Medical Records: Salaries</b>		<b>152,214.45</b>	<b>172,056.00</b>

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

**Subgroup : [S3L3.40C MMQ Salaries**

670115.000	Nursing Admin - Case Management Wages	0.00	34,364.00
670115.100	Nursing Admin - Case Manageme	37,810.70	0.00
670116.000	Nursing Admin - MMQ Wages	0.00	28,096.00
670116.100	Nursing Admin - MMQ Wages	7,692.08	0.00
<b>Subtotal [S3L3.40C1A MMQ Salaries</b>		<b>45,502.78</b>	<b>62,460.00</b>

**Subgroup : [S3L3.40C MDS Salaries**

670118.000	Nursing Admin - MDS Wages	0.00	76,234.00
670118.001	Nursing Admin - MDS Accrued Vacation Sick	0.00	945.00
670118.100	Nursing Admin - MDS Wages	173,727.66	0.00
670118.101	Nursing Admin - MDS Accrued V	3,233.77	0.00
<b>Subtotal [S3L3.40C1B MDS Salaries</b>		<b>176,961.43</b>	<b>77,179.00</b>

<b>Total [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse</b>		<b>222,464.21</b>	<b>139,639.00</b>
--	--	-------------------	-------------------

**Group : [S3L3.48C1] Social Service Worker: Salaries**

**Subgroup : None**

620110.000	Social Services - Wages Regular	0.00	138,239.00
620110.001	Social Services - Accrued Vacation Sick	0.00	3,270.00
620110.100	Social Services - Wages Regul	160,245.92	0.00
620110.101	Social Svcs - Accrued Vacation	(103.70)	0.00
<b>Subtotal : None</b>		<b>160,142.22</b>	<b>141,509.00</b>
<b>Total [S3L3.48C1] Social Service Worker: Salaries</b>		<b>160,142.22</b>	<b>141,509.00</b>

**Group : [S3L3.56C1] Indirect Restorative Therapy: Salaries**

**Subgroup : None**

800280	PHYSICAL THERAPY INDIRECT	96,404.00	0.00
810190	Occup Ther - Indirect	101,507.00	0.00
820180	Speech Ther - Indirect Speech HMO	47,045.00	0.00
<b>Subtotal : None</b>		<b>244,956.00</b>	<b>0.00</b>
<b>Total [S3L3.56C1] Indirect Restorative Therapy: Salaries</b>		<b>244,956.00</b>	<b>0.00</b>

**Group : [S3L3.59C1] Indirect Restorative Therapy: Consultants**

**Subgroup : None**

820180.000	Speech Ther - Indirect Speech HMO	0.00	111.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>111.00</b>
<b>Total [S3L3.59C1] Indirect Restorative Therapy: Consultants</b>		<b>0.00</b>	<b>111.00</b>

**Group : [S3L3.60C1] Direct Restorative Therapy: Salaries**

**Subgroup : None**

670117.000	Nursing Admin - Respiratory Therapist Wages	0.00	7,178.00
------------	---	------	----------

790000.000	Rehab Director Wages	0.00	105,847.00
790000.001	Rehab Director Accrued Vacation Sick	0.00	(1,918.00)
790000.100	Rehab Director Wages	110,141.60	0.00
790000.101	Rehab Director Accrued Vaca S	(459.25)	0.00
800100.000	Physical Ther - Physical Therapist Wages	(96,404.00)	162,143.00
800100.001	Physical Ther - Phy Therapist Accr Vacation Sick	0.00	(3,294.00)
800100.100	Phys Ther - Phys Therapist	174,999.04	0.00
800100.101	Phys Ther - Phy Therapist Accr	3,288.00	0.00
800200.000	Physical Ther - PTA Wages	0.00	159,629.00
800200.001	Physical Ther - PTA Accrued Vacation Sick	0.00	(1,960.00)
800200.100	Physical Ther - PTA Wages	148,601.70	0.00
800200.101	Phys Ther - PTA Accrued Vacati	2,377.87	0.00
800300.000	Physical Ther - Rehab Aid Wages	0.00	37,824.00
800300.001	Physical Ther - Rehab Aides Accr Vacation Sic	0.00	975.00
800300.100	Phys Ther - Rehab Aid Wages	41,294.14	0.00
800300.101	Phys Ther - Rehab Aides Accr V	(738.55)	0.00
810100.000	Occup Ther - Occupational Therapist Wages	(101,507.00)	179,943.00
810100.001	Occup Ther - Occup Therapist Accr Vacation Sick	0.00	4,004.00
810100.100	Occup Ther - Occup Therapi	192,831.75	0.00
810100.101	Occup Ther - Occup Thera Accr	1,356.30	0.00
810160.000	Occup Ther - COTA Wages	0.00	94,840.00
810160.001	Occup Ther - COTA Accrued Vacation Sick	0.00	341.00
810160.100	Occup Ther - COTA Wages	104,272.64	0.00
810160.101	Occup Ther - COTA Accrued Va	1,989.33	0.00
820100.000	Speech Ther - Speech Therapist Wages	(47,045.00)	106,530.00
820100.001	Speech Ther - Sp Therapist Accr Vacation Sick	0.00	406.00
820100.100	Speech Ther - Speech Therapis	121,062.28	0.00
820100.101	Speech Ther - Sp Thera Accr V	3,067.11	0.00
<b>Subtotal : None</b>		<b>659,127.96</b>	<b>852,488.00</b>
<b>Total [S3L3.60C1] Direct Restorative Therapy: Salaries</b>		<b>659,127.96</b>	<b>852,488.00</b>
<b>Group : [S3L3.62C1] Direct Restorative Therapy: Consultants</b>			
<b>Subgroup : None</b>			
800950.000	Physical Ther - Purchased Services	0.00	1,520.00
800950.100	Phys Ther - Purchased Services	865.40	0.00
<b>Subtotal : None</b>		<b>865.40</b>	<b>1,520.00</b>
<b>Total [S3L3.62C1] Direct Restorative Therapy: Consultants</b>		<b>865.40</b>	<b>1,520.00</b>
<b>Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries</b>			
<b>Subgroup : None</b>			
610100.000	Activities - Wages Supervisor	0.00	88,595.00
610100.100	Activities - Wages Supervisor	101,151.47	0.00
610110.000	Activities - Wages Regular	0.00	157,752.00
610110.001	Activities - Accrued Vacation Sick	0.00	374.00
610110.100	Activities - Wages Regular	202,261.68	0.00
610110.101	Activities - Accrued Vaca Sick	1,907.65	0.00
<b>Subtotal : None</b>		<b>305,320.80</b>	<b>246,721.00</b>
<b>Total [S3L3.64C1] Recreational Therapy/Activities: Salaries</b>		<b>305,320.80</b>	<b>246,721.00</b>
<b>Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service</b>			
<b>Subgroup : None</b>			
610850.000	Activities - Purchased Services	0.00	5,270.00
610850.100	Activities - Purchased Servic	826.72	0.00
730761.000	Admin - Cable TV	0.00	19,440.00
730761.100	Admin - Cable TV	18,366.08	0.00
<b>Subtotal : None</b>		<b>19,192.80</b>	<b>24,710.00</b>
<b>Total [S3L3.67C1] Recreational Therapy/Activities: Purchased Service</b>		<b>19,192.80</b>	<b>24,710.00</b>

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

**Subgroup : None**

610650.000	Activities - Supplies	0.00	3,714.00
610650.100	Activities - Supplies	2,603.18	0.00
610660.100	Activities - Entertainment	17,377.00	0.00
661650.000	Medical Records - Supplies	0.00	1,426.00
661650.100	Medical Records - Supplies	1,510.91	0.00
662650.000	Admissions - Supplies	0.00	582.00
662650.100	Admissions - Supplies	51.96	0.00
<b>Subtotal : None</b>		<b>21,543.05</b>	<b>5,722.00</b>
<b>Total [S3L3.68C1] Recreational Therapy/Activities: Supplies &amp; Expenses</b>		<b>21,543.05</b>	<b>5,722.00</b>

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

**Subgroup : None**

730750.000	Admin - Auto Expense	0.00	306.00
730750.100	Admin - Auto Expense	432.17	0.00
730840.100	Admin - Mileage Reimbursement	45.49	0.00
<b>Subtotal : None</b>		<b>477.66</b>	<b>306.00</b>
<b>Total [S3L3.78C1] Travel: Motor Vehicle Expense</b>		<b>477.66</b>	<b>306.00</b>

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

**Subgroup : None**

720830.000	Plant - Education	0.00	400.00
730830.000	Admin - Education	0.00	2,760.00
730830.100	Admin - Education	99.00	0.00
742100.000	Education	0.00	3,232.00
742100.100	Education	1,950.00	0.00
800830.400	PT Education - Outpatient	1,210.00	0.00
<b>Subtotal : None</b>		<b>3,259.00</b>	<b>6,392.00</b>
<b>Total [S3L3.80C1] Variable Job Related Education</b>		<b>3,259.00</b>	<b>6,392.00</b>

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

**Subgroup : None**

675671.000	Medical Director	0.00	60,000.00
675671.100	Medical Director	63,524.41	0.00
<b>Subtotal : None</b>		<b>63,524.41</b>	<b>60,000.00</b>
<b>Total [S3L3.82C1] Physician Services: Medical Director</b>		<b>63,524.41</b>	<b>60,000.00</b>

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

**Subgroup : None**

820170.000	Speech Ther - Part A	0.00	3,329.00
850020.100	Pharmacy - Legend Drugs	10,075.17	0.00
850030.000	Pharmacy - Medicare A	0.00	165,466.00
850030.100	Pharmacy - Medicare A	124,532.51	0.00
850040.000	Pharmacy - HMO	0.00	66,188.00
850040.100	Pharmacy - HMO	73,821.86	0.00
850050.100	Pharmacy - Medicaid	349.11	0.00
850060.000	Pharmacy - Supplies	0.00	21,228.00
850060.100	Pharmacy - Supplies	20,706.04	0.00
850070.000	Pharmacy - Vaccines	0.00	1,050.00
870100.000	Lab - Medicare A	0.00	49,089.00
870100.100	Lab - Medicare A	35,284.14	0.00
870200.000	Lab - HMO	0.00	20,243.00
870200.100	Lab - HMO	18,260.93	0.00
870300.000	Lab - Medicaid	0.00	186.00
870300.100	Lab - Medicaid	416.55	0.00

870350.000	Lab - Capitated	0.00	(11,630.00)
870350.100	Lab - Capitated	3,843.76	0.00
870400.000	X-Ray - Medicare A	0.00	13,166.00
870400.100	X-Ray - Medicare A	8,300.00	0.00
870500.000	X-Ray - HMO	0.00	5,293.00
870500.100	X-Ray - HMO	4,130.00	0.00
870530.000	Cardiology Part A	0.00	946.00
870600.000	X-Ray - Medicaid	0.00	350.00
870600.100	X-Ray - Medicaid	350.00	0.00
870700.000	Ambulance - Medicare A	0.00	33,407.00
870700.100	Ambulance - Medicare A	30,057.87	0.00
870800.000	Ambulance - HMO	0.00	6,876.00
870800.100	Ambulance - HMO	5,946.78	0.00
870900.000	Ambulance - Medicaid	0.00	1,267.00
871000.000	Oxygen - Medicare A	0.00	2,965.00
871000.100	Oxygen - Medicare A	1,473.50	0.00
871200.000	Oxygen - HMO	0.00	3,410.00
871200.100	Oxygen - HMO	1,233.50	0.00
871300.000	Oxygen - Medicaid	0.00	4,197.00
871300.100	Oxygen - Medicaid	2,435.00	0.00
871700.000	IV Therapy - Medicare A	0.00	3,630.00
871800.000	IV Therapy - HMO	0.00	1,901.00
871800.100	IV Therapy - HMO	544.46	0.00
872100.000	MRI	0.00	172.00
<b>Subtotal : None</b>		<b>341,761.18</b>	<b>392,729.00</b>
<b>Total [S3L3.87C1] Legend Drugs</b>		<b>341,761.18</b>	<b>392,729.00</b>

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

**Subgroup : None**

630600.000	Alder Unit - Supplies (Non-Medical)	0.00	1,097.00
630600.100	Alder Unit - Supplies (Non-Me	3,046.02	0.00
630900.100	Alder Unit - Other	625.00	0.00
640600.100	Birch Unit - Supplies (Non-Me	120.49	0.00
640900.100	Birch Unit - Other	4,338.00	0.00
645900.100	Cedar Unit - Other	2,615.61	0.00
670117.100	Nursing Admin - Resp Therap	9,632.27	0.00
670600.000	Nursing Admin - Supplies (Non-Medical)	0.00	191.00
670600.100	Nurs Admin - Supplies (Non-Med	94.13	0.00
670720.100	Nursing Admin - Small Equipme	366.99	0.00
670730.100	Nursing Admin - Equipment Rep	48.52	0.00
675600.000	Supplies (Non-Medical)	0.00	5,437.00
675600.100	Supplies (Non-Medical)	9,782.50	0.00
675670.000	Supplies - Nursing	0.00	206,795.00
675670.100	Supplies - Nursing	223,683.11	0.00
800670.000	Physical Ther - Supplies	0.00	6,537.00
800670.100	Physical Ther - Supplies	14,967.02	0.00
860690.000	Medical Supplies -Non-Billable Medicare Distinct	0.00	18,061.00
860690.100	Med Supplies -Non-Billable Me	18,811.18	0.00
<b>Subtotal : None</b>		<b>288,130.84</b>	<b>238,118.00</b>
<b>Total [S3L3.89C1] House Supplies Not Resold</b>		<b>288,130.84</b>	<b>238,118.00</b>

**Group : [S3L3.90C1] House Supplies Resold to Private Residents**

**Subgroup : None**

860670.000	Medical Supplies - Billable Medicare Distinct	0.00	160.00
860670.100	Med Supplies - Billable Medic	1,668.80	0.00
860910.000	Medical Supplies - Part A	0.00	2,085.00
860910.100	Medical Supplies - Part A	35.20	0.00



<b>Subtotal : None</b>		<b>1,704.00</b>	<b>2,245.00</b>
<b>Total [S3L3.90C1]</b>	<b>House Supplies Resold to Private Residents</b>	<b>1,704.00</b>	<b>2,245.00</b>
<b>Group : [S3L3.92C1]</b>	<b>Pharmacy Consultant</b>		
<b>Subgroup : None</b>			
850010.000	Pharmacy - Consultant	0.00	7,228.00
850010.100	Pharmacy - Consultant	12,839.20	0.00
<b>Subtotal : None</b>		<b>12,839.20</b>	<b>7,228.00</b>
<b>Total [S3L3.92C1]</b>	<b>Pharmacy Consultant</b>	<b>12,839.20</b>	<b>7,228.00</b>
<b>Group : [S3L4.1C1]</b>	<b>Depreciaton</b>		
<b>Subgroup : [S3L4.1C1]</b>	<b>Building Depreciation</b>		
730550.000	Admin - Depreciation	0.00	543,509.00
730550.100	Admin - Depreciation	565,735.15	0.00
<b>Subtotal [S3L4.1C1A]</b>	<b>Building Depreciation</b>	<b>565,735.15</b>	<b>543,509.00</b>
<b>Total [S3L4.1C1]</b>	<b>Depreciaton</b>	<b>565,735.15</b>	<b>543,509.00</b>
<b>Group : [S3L4.2C1]</b>	<b>Long Term Interest Expense SNF-CR</b>		
<b>Subgroup : None</b>			
730552.000	Admin - Interest Expense - Long Term	0.00	187,596.00
730552.100	Admin - Interest Exp - Long Te	185,609.23	0.00
<b>Subtotal : None</b>		<b>185,609.23</b>	<b>187,596.00</b>
<b>Total [S3L4.2C1]</b>	<b>Long Term Interest Expense SNF-CR</b>	<b>185,609.23</b>	<b>187,596.00</b>
<b>Group : [S3L4.8C1]</b>	<b>Real Estate Tax Expense-SNF-CR</b>		
<b>Subgroup : None</b>			
730581.000	Admin - Real Estate Taxes	0.00	19,439.00
730581.100	Admin - Real Estate Taxes	20,646.58	0.00
<b>Subtotal : None</b>		<b>20,646.58</b>	<b>19,439.00</b>
<b>Total [S3L4.8C1]</b>	<b>Real Estate Tax Expense-SNF-CR</b>	<b>20,646.58</b>	<b>19,439.00</b>
<b>Group : [S3L4.10C1]</b>	<b>Personal Property Tax Expense-SNF-CR</b>		
<b>Subgroup : None</b>			
730582.000	Admin - Personal Property Taxes	0.00	1,899.00
730582.100	Admin - Personal Property Tax	2,630.62	0.00
<b>Subtotal : None</b>		<b>2,630.62</b>	<b>1,899.00</b>
<b>Total [S3L4.10C1]</b>	<b>Personal Property Tax Expense-SNF-CR</b>	<b>2,630.62</b>	<b>1,899.00</b>
<b>Group : [S3L4.12C1]</b>	<b>Other Fixed Cost Expense-SNF-CR</b>		
<b>Subgroup : None</b>			
630700.000	Alder Unit - Equipment Rental (Non-Medical)	0.00	264.00
630700.100	Alder Unit - Equip Rental (No	806.10	0.00
670700.100	Nursing Admin - Equipment Ren	169.47	0.00
690700.100	Dietary - Equipment Rental	61.87	0.00
720700.000	Plant - Equipment Rental	0.00	770.00
720700.100	Plant - Equipment Rental	1,145.00	0.00
<b>Subtotal : None</b>		<b>2,182.44</b>	<b>1,034.00</b>
<b>Total [S3L4.12C1]</b>	<b>Other Fixed Cost Expense-SNF-CR</b>	<b>2,182.44</b>	<b>1,034.00</b>
<b>Group : [CLA-53.01]</b>	<b>LA-Group Health/Life</b>		
<b>Subgroup : None</b>			
740600.000	Group Insurance	0.00	12,660.00
740600.100	Group Insurance	12,458.66	0.00
740700.000	Health Insurance	0.00	607,144.00
740700.100	Health Insurance	710,805.01	0.00
740800.000	Health Insurance Co Pay	0.00	(176,775.00)

740800.100	Health Insurance Co Pay	(186,501.46)	0.00
740900.000	Health Insurance Cobra	0.00	(3,053.00)
740900.100	Health Insurance Cobra	(640.07)	0.00
741300.000	Dental Insurance	0.00	53,462.00
741300.100	Dental Insurance	50,786.21	0.00
741400.000	Dental Insurance Co Pay	0.00	(35,580.00)
741400.100	Dental Insurance Co Pay	(36,804.50)	0.00
741500.000	Dental Insurance Cobra	0.00	377.00
741500.100	Dental Insurance Cobra	121.98	0.00
742800.100	Disability	1,000.00	0.00
<b>Subtotal : None</b>		<b>551,225.83</b>	<b>458,235.00</b>
<b>Total [CLA-53.01]</b>	<b>LA-Group Health/Life</b>	<b>551,225.83</b>	<b>458,235.00</b>

**Group : [CLA-53.02] LA-Employee Pensions**

**Subgroup : None**

742400.000	401 K Match Expense	0.00	39,830.00
742400.100	401 K Match Expense	49,449.04	0.00
742500.000	401 K Admin Expenses	0.00	(21,927.00)
<b>Subtotal : None</b>		<b>49,449.04</b>	<b>17,903.00</b>
<b>Total [CLA-53.02]</b>	<b>LA-Employee Pensions</b>	<b>49,449.04</b>	<b>17,903.00</b>

**Group : [CLA-53.03] LA-Employee Benefits**

**Subgroup : None**

741900.000	Cori Checks	0.00	1,429.00
741900.100	Cori Checks	1,458.61	0.00
742600.000	Flex Spending	0.00	3,788.00
742600.100	Flex Spending	3,471.43	0.00
742850.000	Other Employee Benefits	0.00	4,416.00
742850.100	Other Employee Benefits	35,451.00	0.00
<b>Subtotal : None</b>		<b>40,381.04</b>	<b>9,633.00</b>
<b>Total [CLA-53.03]</b>	<b>LA-Employee Benefits</b>	<b>40,381.04</b>	<b>9,633.00</b>

**Group : [CLA-53.04] LA-Payroll Taxes**

**Subgroup : None**

740100.000	Payroll Taxes	0.00	598,898.00
740100.001	Payroll Taxes - Accrued	0.00	(1,799.00)
740100.001-AAF	Payroll Taxes - Accrued	0.00	(166.00)
740100.100	Payroll Taxes	745,186.14	0.00
740100.101	Payroll Taxes - Accrued	2,778.00	0.00
740500.000	Unemployment	0.00	9,816.00
740500.100	Unemployment	14,068.87	0.00
<b>Subtotal : None</b>		<b>762,033.01</b>	<b>606,749.00</b>
<b>Total [CLA-53.04]</b>	<b>LA-Payroll Taxes</b>	<b>762,033.01</b>	<b>606,749.00</b>

**Group : [CLA-53.05] LA-Workers Comp**

**Subgroup : None**

740300.000	Workers Compensation	0.00	89,553.00
740300.100	Workers Compensation	138,852.74	0.00
<b>Subtotal : None</b>		<b>138,852.74</b>	<b>89,553.00</b>
<b>Total [CLA-53.05]</b>	<b>LA-Workers Comp</b>	<b>138,852.74</b>	<b>89,553.00</b>

**Group : [SOBREL3.3C] Assisted Living Expenses**

**Subgroup : None**

730550.000AAF	Admin - Depreciation - Admin	0.00	38,950.00
730552.000AAF	Admin - Interest Expense - Long Term - Admin	0.00	13,444.00
730581.000AAF	Admin - Real Estate Taxes - Admin	0.00	1,393.00
740100.000AAF	Payroll Taxes- Admin	0.00	55,349.00

740300.000AAF	Workers Compensation- Admin	0.00	8,276.00
740500.000AAF	Unemployment- Admin	0.00	907.00
740600.000AAF	Group Insurance- Admin	0.00	1,170.00
740700.000AAF	Health Insurance- Admin	0.00	56,111.00
740750.000AAF	HRA Funding & Admin- Admin	0.00	3,415.00
740800.000AAF	Health Insurance Co pay- Admin	0.00	(16,337.00)
740900.000AAF	Health Insurance Cobra- Admin	0.00	(282.00)
741200.000AAF	Contra MAM Portion HAF Benefits- Admin	0.00	(433.00)
741300.000AAF	Dental Insurance- Admin	0.00	4,663.00
741400.000AAF	Dental Insurance Co Pay- Admin	0.00	(3,010.00)
741500.000AAF	Dental Insurance Cobra- Admin	0.00	35.00
741900.000AAF	Cori Checks- Admin	0.00	132.00
742100.000AAF	Education- Admin	0.00	299.00
742300.000AAF	Advertising Help Wanted- Admin	0.00	1,957.00
742400.000AAF	401 K Match Expense- Admin	0.00	3,681.00
742500.000AAF	401 K Admin Expenses- Admin	0.00	(2,027.00)
742600.000AAF	Flex Spending- Admin	0.00	350.00
742850.000AAF	Other Employee Benefits - ADMIN	0.00	408.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>168,451.00</b>
<b>Total [SOBREL3.3C1] Assisted Living Expncenses</b>		<b>0.00</b>	<b>168,451.00</b>
<b>NET (INCOME) LOSS</b>		<b>0.00</b>	<b>0.00</b>