

Client: **A443189 - Henry C. Nevins Home, Inc.**  
Engagement: **MDMC 2022 - Henry C. Nevins Home, Inc.**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Worksheet: **T-01 - SNF-CR TB Report**

Account	Description	PP-1 12/31/2021	FS 12/31/2022	JE Ref #	CAIDJE 12/31/2022	CAID 12/31/2022
<b>Group : [B]</b>						
<b>Subgroup : None</b>						
<b>ASSETS / LIABILITIES</b>						
1020.00	Enterprise Bank - Oper/Gov Re	620,053.00	494,179.00		0.00	494,179.00
1030.00	Enterprise Bank -- Payroll Ac	177,153.00	45,005.00		0.00	45,005.00
1040.00	Petty Cash -- PNA	750.00	750.00		0.00	750.00
1050.00	METHUEN COOP - RESIDENT ACTIV	16,633.00	17,209.00		0.00	17,209.00
1061.00	A/R - PRIVATE	213,932.00	388,401.00		0.00	388,401.00
1061.01	A/R -- PRIVATE CO INS PART A	22,955.00	11,013.00		0.00	11,013.00
1061.02	A/R -- PRIVATE CO INS PART B	1,302.00	22.00		0.00	22.00
1062.01	A/R - MEDICARE PART A	812,351.00	239,935.00		0.00	239,935.00
1062.02	A/R - MEDICARE PART B	17,291.00	15,610.00		0.00	15,610.00
1063.00	A/R - MEDICAID	458,414.00	828,246.00		0.00	828,246.00
1063.01	A/R -- MEDICAID CO INS PART A	53,040.00	43,354.00		0.00	43,354.00
1063.02	A/R -- MEDICAID CO INS PART B	3,459.00	7,208.00		0.00	7,208.00
1064.01	A/R - MEDICARE ACO PART A	91,905.00	0.00		0.00	0.00
1065.01	A/R - OTHER CO-INSURANCE PART	57,780.00	43,843.00		0.00	43,843.00
1065.02	A/R - OTHER CO-INSURANCE PART	5,523.00	3,974.00		0.00	3,974.00
1066.01	A/R- MEDEX PART A	71,780.00	48,745.00		0.00	48,745.00
1066.02	A/R- MEDEX PART B	5,035.00	1,952.00		0.00	1,952.00
1067.00	A/R -- UHC R&B	127,220.00	286,257.00		0.00	286,257.00
1067.01	A/R -- UHC -- PART A -- EVERC	35,824.00	42,823.00		0.00	42,823.00
1067.02	A/R -- UHC -- PART B -- EVERC	8,085.00	11,355.00		0.00	11,355.00
1068.01	A/R -- UHC -- PART A -- MACOMM	71,522.00	103,443.00		0.00	103,443.00
1068.02	A/R -- UHC -- PART B -- COMME	5,929.00	2,844.00		0.00	2,844.00
1069.00	A/R - ELEMENTCARE PACE R&B	46,784.00	71,412.00		0.00	71,412.00
1069.01	A/R - ELEMENTCARE PACE - A	50,537.00	61,810.00		0.00	61,810.00
1070.01	A/R - HOSPICE -- UHC	13,274.00	50,972.00		0.00	50,972.00
1070.22	A/R -- HOSPICE	20,742.00	68,381.00		0.00	68,381.00
1071.00	A/R TUFTS R & B	0.00	62,829.00		0.00	62,829.00
1071.01	A/R -- TUFTS PART A	14,012.00	70,311.00		0.00	70,311.00
1071.02	A/R -- TUFTS PART B	574.00	3,163.00		0.00	3,163.00
1072.01	A/R -- HARVARD PILGRIM PART A	23,944.00	43,326.00		0.00	43,326.00
1073.00	A/R -- FALLON R&B	0.00	6,840.00		0.00	6,840.00
1075.00	A/R -- ALLWAYS R&B	0.00	180.00		0.00	180.00
1075.01	A/R -- ALLWAYS PART A	0.00	4,200.00		0.00	4,200.00
1080.00	A/R - OTHER INS	50,775.00	60,210.00		0.00	60,210.00
1130.00	A/R ALL PROGRAMS	97,800.00	0.00		0.00	0.00
1130.CLA	A/R - ERC	0.00	1,757,661.00		0.00	1,757,661.00
1140.00	A/R - ALLOWANCE FOR BAD DEBT	(504,487.00)	(628,765.00)		0.00	(628,765.00)
1181.00	A/R - INTERCO COMM SVCS	0.00	141,743.00		0.00	141,743.00
1182.00	A/R - NEVINS MANOR	2,054.00	(15.00)		0.00	(15.00)
1183.00	A/R - N/R Element Care (PACE)	(788.00)	1,281.00		0.00	1,281.00
1280.00	PREPAID - INSURANCE	46,407.00	65,697.00		0.00	65,697.00
1282.00	MIP - Mortgage Ins Prem - ES	24,279.00	9,802.00		0.00	9,802.00
1283.00	Liability Insurance Prem - ES	9,372.00	2,591.00		0.00	2,591.00
1284.00	Mortgage Ins Prem MIP 241A	33,788.00	33,285.00		0.00	33,285.00
1300.00	PREPAID - EXPENSES	3,076.00	3,344.00		0.00	3,344.00
1310.00	Misc. Other Assets	17,015.00	17,015.00		0.00	17,015.00
1511.00	LAND	295,146.00	295,146.00		0.00	295,146.00
1521.00	BUILDING	6,250,260.00	4,695,322.00		1,554,938.00	6,250,260.00
1522.00	ACCUM. DEP. - BUILDING	(4,394,002.08)	(4,511,385.00)		0.00	(4,511,385.00)
1611.00	BUILDING IMPROVEMENTS	5,667,389.00	5,730,009.00		0.00	5,730,009.00
1612.00	ACCUM. DEP. - BUILDING IMPROV	(1,121,049.77)	(1,273,746.00)		0.00	(1,273,746.00)
1631.00	OTHER IMPROVEMENTS	2,976,006.00	4,530,944.00		(1,554,938.00)	2,976,006.00
1632.00	ACCUM. DEP. - OTHER IMPROV	(795,383.61)	(1,036,408.00)		0.00	(1,036,408.00)
1651.00	FURNITURE FIXTURE & EQUIPMENT	3,600,695.00	3,610,424.00		0.00	3,610,424.00
1651.10	COMPUTER EQUIPMENT	193,652.00	196,212.00		0.00	196,212.00
1652.00	ACCUM. DEP. - FF&E	(3,099,651.83)	(3,182,695.00)		0.00	(3,182,695.00)
1652.10	ACCUM. DEP. - COMPUTER EQUIPM	(125,670.92)	(146,924.00)		0.00	(146,924.00)
1711.00	COMPUTER SOFTWARE	48,779.00	48,779.00		0.00	48,779.00
1712.00	ACCUM DEP. - COMPUTER SOFTWA	(41,940.50)	(45,340.00)		0.00	(45,340.00)
1950.00CLA	Right-of-Use Asset	0.00	280,554.00		0.00	280,554.00
1951.00CLA	Accumulated Amortization - ROU Asset	0.00	(69,044.00)		0.00	(69,044.00)
1981.00	MORTGAGE ACQUISITION COSTS	275,974.00	275,974.00		0.00	275,974.00
1982.00	AMORTIZATION-MTG ACQ COST 232	(98,292.00)	(111,628.00)		0.00	(111,628.00)
1983.00	Amortization-Mtg Acqui 241A	(28,098.00)	(41,843.00)		0.00	(41,843.00)
1984.00	DEFERRED FINANCING COSTS	270,465.00	270,465.00		0.00	270,465.00
1989.00	REPLACEMENT RESERVES	156,868.00	132,580.00		0.00	132,580.00
1990.00	Debt Service Rsv (DSR) 6 Mos	192,821.00	4.00		0.00	4.00
1991.00	Debt Svc Rsv - HUD 241A 2018	164,624.00	44,871.00		0.00	44,871.00
2020.00	ACCOUNTS PAYABLE (A/P TRADE)	(387,281.00)	(505,533.00)		0.00	(505,533.00)
2030.00	ACCRUED EXPENSES	(256,416.00)	(282,507.00)		0.00	(282,507.00)

2046.00	DUE TO 3RD PARTY PAYER	(82,822.00)	(119,516.00)	0.00	(119,516.00)
2190.00	ACCRUED SALARIES	(128,144.00)	(195,154.00)	0.00	(195,154.00)
2191.00	ACCRUED VACATION AND SICK PTO	(405,491.70)	(419,953.00)	0.00	(419,953.00)
2213.00	STATE WITHHOLDING	(627.00)	(627.00)	0.00	(627.00)
2214.00	EMPLOYERS FICA LIABILITY	(45,426.00)	(50,654.00)	0.00	(50,654.00)
2215.00	EMPLOYER'S FLI/MLI	(409.00)	(587.00)	0.00	(587.00)
2221.00	SAVINGS W/H -- DIRECT DEPOSIT	2,666.00	2,666.00	0.00	2,666.00
2224.00	403B W/H	2.00	2.00	0.00	2.00
2225.00	Misc W/H Voluntary Life Insur	591.00	380.00	0.00	380.00
2225.10	Misc W/H Vision	(20.00)	(38.00)	0.00	(38.00)
2225.20	Misc W/H AFLAC (accident & ca	2,465.00	2,844.00	0.00	2,844.00
2226.00	SECTION 125 W/H -- HEALTH INS	0.00	(155.00)	0.00	(155.00)
2226.10	SECTION 125 W/H -- DENTAL INS	0.00	34.00	0.00	34.00
2228.00	SAVINGS W/H -- FSA	1,364.00	1,360.00	0.00	1,360.00
2309.00	CURRENT MATURITY OF L-T-D	(235,357.00)	(244,739.00)	0.00	(244,739.00)
2310.00	Lancaster Pollard HUD 232	(5,583,010.00)	(5,419,361.00)	0.00	(5,419,361.00)
2311.00	LancasterPollard HUD 241	(4,661,324.00)	(4,589,616.00)	0.00	(4,589,616.00)
2319.00	OFFSET - CURRENT N/P	235,357.00	244,739.00	0.00	244,739.00
2330.00CLA	Lease Liability - Short Term	0.00	(70,666.00)	0.00	(70,666.00)
2335.00CLA	Lease Liability - Long-Term	0.00	(143,556.00)	0.00	(143,556.00)
2650.00	RETAINED EARNINGS	(2,546,953.00)	(3,429,464.00)	0.00	(3,429,464.00)
2651.00	EQUITY TRANSFER	0.00	(850,000.00)	0.00	(850,000.00)
<b>Subtotal : None</b>		<b>(875,151.41)</b>	<b>(1,834,389.00)</b>	<b>0.00</b>	<b>(1,834,389.00)</b>
<b>Total [B]</b>		<b>(875,151.41)</b>	<b>(1,834,389.00)</b>	<b>0.00</b>	<b>(1,834,389.00)</b>

<b>Group : [I]</b>		<b>REVENUE / EXPENSES</b>			
<b>Subgroup : None</b>					
3020.00	PRIVATE - INCOME	(1,478,604.00)	(1,919,705.00)	0.00	(1,919,705.00)
3020.01	PRIVATE - PHARMACY	0.00	(479.00)	0.00	(479.00)
3020.02	PRIVATE - PHYSICAL THERAPY	(323.00)	(89.00)	0.00	(89.00)
3020.03	PRIVATE - OCCUPATIONAL THERAPY	(221.00)	(1,174.00)	0.00	(1,174.00)
3020.04	PRIVATE-SPEECH THERAPY	0.00	(637.00)	0.00	(637.00)
3021.00	MEDICARE A - ROOM AND BOARD	(2,535,225.00)	(2,324,800.00)	0.00	(2,324,800.00)
3021.01	MEDICARE A - MEDICAL SUPPLIES	(1,659.00)	(273.00)	0.00	(273.00)
3021.02	MEDICARE A - PHARMACY	(109,778.00)	(89,876.00)	0.00	(89,876.00)
3021.04	MEDICARE A - OXYGEN	(934.00)	(64.00)	0.00	(64.00)
3021.06	MEDICARE A - PHYSICAL THERAPY	(182,923.00)	(162,084.00)	0.00	(162,084.00)
3021.07	MEDICARE A - OT	(252,901.00)	(206,297.00)	0.00	(206,297.00)
3021.08	MEDICARE A - SPEECH THERAPY	(93,083.00)	(82,430.00)	0.00	(82,430.00)
3021.10	MEDICARE A - IV THERAPY	(9,744.00)	(4,603.00)	0.00	(4,603.00)
3021.12	MEDICARE A - X-RAY	(9,606.00)	(8,125.00)	0.00	(8,125.00)
3021.15	MEDICARE A - LAB	(15,866.00)	(18,016.00)	0.00	(18,016.00)
3021.79	MEDICARE PRIOR YEAR ADJUSTMEN	(5,187.00)	(15,415.00)	0.00	(15,415.00)
3021.89	MEDICARE A -- 2% SEQUESTRATION	10.00	39.00	0.00	39.00
3021.99	MEDICARE A - CONTRACTUAL ADJM	676,494.00	571,768.00	0.00	571,768.00
3022.00	Med - A Steward ACO Rm/Bd	(94,390.00)	(14,714.00)	0.00	(14,714.00)
30226	MEDICAID RESOURCE	(1,095,328.00)	0.00	(1,287,671.00)	(1,287,671.00)
				CAIDJE -	(1,287,671.00)
3023.02	MEDICARE B - PHYSICAL THERAPY	(99,168.00)	(116,884.00)	0.00	(116,884.00)
3023.03	MEDICARE B - OCCUPATIONAL THE	(107,162.00)	(92,494.00)	0.00	(92,494.00)
3023.04	MEDICARE B - SPEECH THERAPY	(67,447.00)	(89,123.00)	0.00	(89,123.00)
3023.89	MEDICARE B -- 2% Sequestration	66.00	(228.00)	0.00	(228.00)
3023.99	MEDICARE B - CONTRACTUAL ADJ.	41,806.00	48,540.00	0.00	48,540.00
3024.00	MEDICAID - INCOME	(6,739,237.00)	(7,246,692.00)	0.00	(7,246,692.00)
3024.99	MEDICAID-CONTRACTUAL ADJUSTME	3,087,268.00	2,921,740.00	0.00	2,921,740.00
3025.00	OTHER INS - INCOME	(2,905.00)	(26,155.00)	0.00	(26,155.00)
3025.02	OTHER INS - PHARMACY	0.00	(309.00)	0.00	(309.00)
3025.04	OTHER INS - PHYSICAL THERAPY	0.00	(2,740.00)	0.00	(2,740.00)
3025.05	OTHER INS - OCCUPATIONALTHERA	(529.00)	(3,599.00)	0.00	(3,599.00)
3025.09	OTHER INS - LAB	0.00	(78.00)	0.00	(78.00)
3025.99	OTHER INS - CONTRACTUAL ADJ	102.00	5,318.00	0.00	5,318.00
3026.00	UHC - R&B	(3,031,480.00)	(3,212,235.00)	0.00	(3,212,235.00)
3026.99	UHC R&B CONTRACTUAL ADJ	1,187,891.00	1,045,734.00	0.00	1,045,734.00
3029.00	HOSPICE- MEDICAID	(704,500.00)	(488,580.00)	0.00	(488,580.00)
3029.99	HOSPICE-MEDICAID CNTRCTL AGRM	275,975.00	152,034.00	0.00	152,034.00
3030.00	HOSPICE- UHC	(183,845.00)	(343,860.00)	0.00	(343,860.00)
3030.99	HOSPICE-UHC CNTRCTL AGREEMEN	73,452.00	116,830.00	0.00	116,830.00
3031.00	EVC A SCO - INCOME	(206,854.00)	(191,630.00)	0.00	(191,630.00)
3031.01	EVC A SCO - MEDICAL SUPPLIES	0.00	(33.00)	0.00	(33.00)
3031.02	EVC A SCO - PHARMACY	(16,627.00)	(17,696.00)	0.00	(17,696.00)
3031.03	EVC A SCO - OXYGEN	(32.00)	0.00	0.00	0.00
3031.04	EVC A SCO - PHYSICAL THERAPY	(20,400.00)	(17,890.00)	0.00	(17,890.00)
3031.05	EVC A SCO - OCCUPATIONAL THER	(23,710.00)	(20,708.00)	0.00	(20,708.00)
3031.06	EVC A SCO - SPEECH THERAPY	(4,826.00)	(10,357.00)	0.00	(10,357.00)
3031.08	EVC A SCO - OTHER	(6,478.00)	(5,131.00)	0.00	(5,131.00)
3031.99	EVC A SCO - CONTRACTUAL ADJ.	65,595.00	66,684.00	0.00	66,684.00
3032.01	EVC B - PHYSICAL THERAPY	(20,326.00)	(31,248.00)	0.00	(31,248.00)
3032.03	EVC B - OCCUPATIONAL THERAPY	(47,949.00)	(34,307.00)	0.00	(34,307.00)
3032.04	EVC B - SPEECH THERAPY	(28,362.00)	(33,539.00)	0.00	(33,539.00)
3032.99	EVC B - CONTRACTUAL ADJ.	15,220.00	14,334.00	0.00	14,334.00

3033.00	UHC A MA/COMM - INCOME	(514,482.00)	(536,574.00)	0.00	(536,574.00)
3033.01	UHC A MA/COMM - MEDICAL SUPPL	(349.00)	(17.00)	0.00	(17.00)
3033.02	UHC A MA/COMM - PHARMACY	(40,736.00)	(38,390.00)	0.00	(38,390.00)
3033.03	UHC A MA/COMM - OXYGEN	(170.00)	0.00	0.00	0.00
3033.04	UHC A MA/COMM - PHYSICAL THER	(57,660.00)	(62,807.00)	0.00	(62,807.00)
3033.05	UHC A MA/COMM - OCCUP THERAPY	(64,632.00)	(67,623.00)	0.00	(67,623.00)
3033.06	UHC A MA/COMM - SPEECH THERAPY	(19,742.00)	(20,320.00)	0.00	(20,320.00)
3033.07	UHC A MA/COMM - IV THERAPY	(826.00)	(743.00)	0.00	(743.00)
3033.08	UHC A MA/COMM - OTHER	(7,023.00)	(10,462.00)	0.00	(10,462.00)
3033.99	UHC A MA/COMM - CONTRACTUAL A	191,138.00	200,362.00	0.00	200,362.00
3034.01	UHC B MA/COMM - PHYSICAL THER	(4,103.00)	(13,414.00)	0.00	(13,414.00)
3034.02	UHC B MA/COMM - OCCUP THERAPY	(7,126.00)	(12,154.00)	0.00	(12,154.00)
3034.03	UHC B MA/COMM - SPEECH THERAPY	(14,839.00)	(7,781.00)	0.00	(7,781.00)
3034.99	UHC B MA/COMM - CNTRCL ADJ.	11,510.00	18,513.00	0.00	18,513.00
3035.00	ELEMENTCARE PACE - A INCOME	(475,341.00)	(503,021.00)	0.00	(503,021.00)
3035.01	ELEMENTCARE PACE - A MED SUPP	(3,304.00)	(769.00)	0.00	(769.00)
3035.02	ELEMENTCARE PACE - A PHARMACY	(214.00)	(1,219.00)	0.00	(1,219.00)
3035.03	ELEMENTCARE PACE - A OXYGEN	(614.00)	(1,622.00)	0.00	(1,622.00)
3035.04	ELEMENTCARE PACE - A LAB	(4,328.00)	(3,227.00)	0.00	(3,227.00)
3035.05	ELEMENTCARE PACE - A XRAY	(875.00)	(564.00)	0.00	(564.00)
3035.06	ELEMENTCARE PACE - A PT	(19,735.00)	(12,871.00)	0.00	(12,871.00)
3035.07	ELEMENTCARE PACE - A OT	(22,320.00)	(18,735.00)	0.00	(18,735.00)
3035.08	ELEMENTCARE PACE - A ST	(4,554.00)	(17,848.00)	0.00	(17,848.00)
3035.09	PACE - A OTHER	(1,853.00)	0.00	0.00	0.00
3035.20	ELEMENTCARE PACE - LEASE	(525,555.00)	(628,480.00)	0.00	(628,480.00)
3035.29	ELEMENTCARE LEASE CNTRCL ADJ	0.00	(9,690.00)	0.00	(9,690.00)
3035.99	ELEMENTCARE PACE A CNTRCL ADJ	57,797.00	56,855.00	0.00	56,855.00
3036.00	ELEMENTCARE PACE R&B	(1,115,105.00)	(1,554,555.00)	0.00	(1,554,555.00)
3036.99	ELEMENTCARE PACE R&B CNTCL AD	413,551.00	550,263.00	0.00	550,263.00
3037.99	PACE - B CONTRACTUAL ADJ	4,612.00	0.00	0.00	0.00
3038.00	TUFTS - A INCOME	(36,160.00)	(167,397.00)	0.00	(167,397.00)
3038.02	TUFTS - A PHARMACY	(3,031.00)	(16,226.00)	0.00	(16,226.00)
3038.04	TUFTS - A LAB	(509.00)	(1,755.00)	0.00	(1,755.00)
3038.05	TUFTS - A XRAY	(178.00)	(770.00)	0.00	(770.00)
3038.06	TUFTS - A PT	(3,206.00)	(15,663.00)	0.00	(15,663.00)
3038.07	TUFTS - A OT	(4,670.00)	(22,961.00)	0.00	(22,961.00)
3038.08	TUFTS - A ST	(1,702.00)	(8,493.00)	0.00	(8,493.00)
3038.99	TUFTS - A CONTRACTUAL ADJ	13,296.00	65,868.00	0.00	65,868.00
3039.00	TUFTS R&B	0.00	(117,820.00)	0.00	(117,820.00)
3039.99	TUFTS R&B CNTRCT ADJ	0.00	54,751.00	0.00	54,751.00
3040.03	TUFTS - B PT	(176.00)	(7,138.00)	0.00	(7,138.00)
3040.04	TUFTS - B OT	(489.00)	(4,489.00)	0.00	(4,489.00)
3040.05	TUFTS - B ST	(182.00)	(8,378.00)	0.00	(8,378.00)
3040.99	TUFTS - B CONTRACTUAL ADJ	274.00	5,052.00	0.00	5,052.00
3041.00	HARVARD PILGRIM - A SKILLED	(44,891.00)	(60,046.00)	0.00	(60,046.00)
3041.02	HARVARD PILGRIM A PHARMACY	(1,809.00)	(767.00)	0.00	(767.00)
3041.04	HARVARD PILGRIM A LAB	(115.00)	(222.00)	0.00	(222.00)
3041.05	HARVARD PILGRIM A XRAY	0.00	(206.00)	0.00	(206.00)
3041.06	HARVARD PILGRIM A PT	(4,616.00)	(4,543.00)	0.00	(4,543.00)
3041.07	HARVARD PILGRIM A OT	(5,544.00)	(4,790.00)	0.00	(4,790.00)
3041.08	HARVARD PILGRIM A ST	(3,060.00)	(3,302.00)	0.00	(3,302.00)
3041.99	HARVARD PILGRIM A CONTRACT AD.	15,144.00	13,830.00	0.00	13,830.00
3043.03	HARVARD PILGRIM B ST	0.00	(455.00)	0.00	(455.00)
3043.99	HARVARD PILGRIM B CONTRACT AD.	0.00	5.00	0.00	5.00
3044.00	FALLON - A SKILLED	0.00	(18,555.00)	0.00	(18,555.00)
3044.02	FALLON - A PHARMACY	0.00	(2,193.00)	0.00	(2,193.00)
3044.04	FALLON - A LAB	0.00	(117.00)	0.00	(117.00)
3044.06	FALLON - A PT	0.00	(2,248.00)	0.00	(2,248.00)
3044.07	FALLON - A OT	0.00	(2,722.00)	0.00	(2,722.00)
3044.99	FALLON - A CONTRACTUAL ADJ	0.00	12,882.00	0.00	12,882.00
3046.00	FALLON R&B	(2,384.00)	(1,238.00)	0.00	(1,238.00)
3046.99	FALLON R&B CNTRCT ADJ	0.00	(5,602.00)	0.00	(5,602.00)
3047.00	CIGNA A SKILLED	(7,610.00)	0.00	0.00	0.00
3047.02	CIGNA A PHARMACY	(1,372.00)	0.00	0.00	0.00
3047.04	CIGNA A LAB	(38.00)	0.00	0.00	0.00
3047.05	CIGNA A XRAY	(92.00)	0.00	0.00	0.00
3047.06	CIGNA A PT	(685.00)	0.00	0.00	0.00
3047.07	CIGNA A OT	(739.00)	0.00	0.00	0.00
3047.99	CIGNA A CONTRACTUAL ADJ	2,926.00	0.00	0.00	0.00
3180.00	INTEREST INC-HOME ONLY	(494.00)	(403.00)	0.00	(403.00)
3186.00	UHC DIVIDEND	(2,700.00)	(9,150.00)	0.00	(9,150.00)
3187.00	DONATIONS INCOME	(1,009,960.00)	(12,859.00)	0.00	(12,859.00)
3190.00	OTHER INCOME	(3,569.00)	(117.00)	0.00	(117.00)
3200.00	COVID-19 STIMULUS FUNDS INCOME	(1,025,561.00)	(789,391.00)	0.00	(789,391.00)
4110.00	SALARIES - ADMINISTRATION	385,524.23	496,031.00	0.00	496,031.00
4140.00	SALARIES - CLERICAL	251,999.44	250,721.00	0.00	250,721.00
4140.10	PER DIEM CLERICAL	11,233.00	1,162.00	0.00	1,162.00
4150.00	PAYROLL SERVICE	31,253.00	39,036.00	0.00	39,036.00
4249.00	POSTAGE	3,629.00	5,135.00	0.00	5,135.00
4250.00	OFFICE SUPPLY & EXPENSE	21,523.00	27,246.00	0.00	27,246.00

4250.10	BANK FEES	8,661.00	12,688.00	0.00	12,688.00
4251.00	PROFESSIONAL SERVICE	6,795.00	19,675.00	0.00	19,675.00
4256.00	EMPLOYEE EDUCATION	1,615.00	717.00	0.00	717.00
4258.00	FINES & PENALTIES	12,500.00	41,728.00	0.00	41,728.00
4260.00	COMPUTER SERVICES	176,486.00	168,934.00	0.00	168,934.00
4261.00	TELEPHONE	34,589.00	29,472.00	0.00	29,472.00
4263.00	UNEMPLOYMENT EXPENSE	16,848.00	35,683.00	0.00	35,683.00
4264.00	CORI	6,427.00	9,003.00	0.00	9,003.00
4280.00	TRAVEL/CONVEN/MEETINGS	352.00	471.00	0.00	471.00
4295.00	ADVERTISING - HELP WANTED	37,262.00	61,035.00	0.00	61,035.00
4298.00	ADVERTISING - PROMOTIONAL	180.00	270.00	0.00	270.00
4299.00	MISCELLANEOUS EXPENSE	8,751.00	6,055.00	0.00	6,055.00
4301.00	LICENSE & DUES - PATIENT REL.	32,957.00	35,374.00	0.00	35,374.00
430100.000	MEDICAID-ROOM AND BOARD	1,095,328.00	0.00	1,287,671.00	1,287,671.00
				CAIDJE -	1,287,671.00
4302.00	LICENSE & DUES-NOT PATIENT REL	3,044.00	2,269.00	0.00	2,269.00
4306.85	SAL - STAFFDEV EDUCATON	73,924.57	0.00	79,112.55	79,112.55
4360.00	AUDIT EXPENSE	103,265.00	159,551.00	0.00	159,551.00
4370.00	LEGAL	53,997.00	32,213.00	0.00	32,213.00
4400.00	PAYROLL TAXES	507,999.00	618,205.00	0.00	618,205.00
4401.00	FLI/MLI	24,769.00	29,959.00	0.00	29,959.00
4415.00	GROUP HEALTH INSURANCE	538,760.00	633,877.00	0.00	633,877.00
4415.10	GROUP DENTAL INSURANCE	23,009.00	22,426.00	0.00	22,426.00
4418.00	GROUP LIFE INSURANCE	17,597.00	17,673.00	0.00	17,673.00
4420.00	WORKERS COMPENSATION	133,042.00	133,181.00	0.00	133,181.00
4430.00	EMPLOYEE BENEFITS - OTHER	25,797.00	23,524.00	0.00	23,524.00
4450.00	EMPLOYEE PHYSICALS	4,085.00	5,125.00	0.00	5,125.00
4520.00	INTEREST-MTG HUD 232	181,417.00	176,270.00	0.00	176,270.00
4521.00	INTEREST-MTG HUD 241	259,821.00	255,972.00	0.00	255,972.00
4522.00	INTEREST EXPENSE-OTHER	2,148.00	2,475.00	0.00	2,475.00
4528.00	AMORT OF FINANCE COSTS	27,677.00	27,081.00	0.00	27,081.00
4530.00	AMORTIZATION OF SOFTWARE	3,612.50	3,400.00	0.00	3,400.00
4538.00	EQUIPMENT LEASE	66,090.00	73,151.00	0.00	73,151.00
4550.00	DEPREC. - BUILDING	117,383.08	117,383.00	0.00	117,383.00
4560.00	DEPRECIATION - IMPROVEMENTS	150,849.77	152,696.00	0.00	152,696.00
4568.00	DEPRECIATION-OTHER IMPROVEMENTS	243,374.61	241,025.00	0.00	241,025.00
4570.00	DEPRECIATION - EQUIPMENT	111,286.83	83,043.00	0.00	83,043.00
4572.00	DEPRECIATION - COMPUTER EQUIP	16,415.92	21,253.00	0.00	21,253.00
4590.00	INSURANCE - BUILDING & EQUIPMENT	35,441.00	33,236.00	0.00	33,236.00
4590.10	INSURANCE-OTHER (D&O)	4,809.00	4,809.00	0.00	4,809.00
4591.00	INSURANCE LIABILITY	68,981.00	110,304.00	0.00	110,304.00
4592.00	MORTGAGE INSURANCE PREMIUM	68,798.00	70,457.00	0.00	70,457.00
5105.00	SALARIES - PLANT & MAINTENANCE	113,623.67	115,368.00	0.00	115,368.00
5110.00	PURCH SVC-PLANT & MAINT	125,456.00	137,934.00	0.00	137,934.00
5115.00	SUPP & EXP-PLANT & MAINT	36,347.00	36,920.00	0.00	36,920.00
5120.00	GROUND MAINTENANCE	20,377.00	26,982.00	0.00	26,982.00
5121.00	ELECTRICITY	159,152.00	159,527.00	0.00	159,527.00
5122.00	WATER & SEWER	69,548.00	82,305.00	0.00	82,305.00
5123.00	GAS (HEATING)	82,797.00	79,792.00	0.00	79,792.00
5125.00	SVC CONTRACTS-PLANT & MAINT	73,848.00	73,770.00	0.00	73,770.00
5126.00	REPAIR & MAINT-PLANT & MAINT	3,750.00	0.00	0.00	0.00
5127.00	EQUIP RENTAL-PLANT & MAINT	4,700.00	4,420.00	0.00	4,420.00
5128.00	SMALL EQUIP PURCH-PLANT&MAINT	588.00	0.00	0.00	0.00
5205.00	SALARIES - FOOD SERVICE	815,317.44	871,468.00	0.00	871,468.00
5205.10	SALARIES - DIETITIAN	76,665.29	73,359.00	0.00	73,359.00
5220.00	FOOD	334,720.00	411,079.00	0.00	411,079.00
5220.10	NUTRITIONAL SUPPLIMENTS	26,249.00	24,338.00	0.00	24,338.00
5221.00	UNIFORM EXP - DIETARY	1,211.00	901.00	0.00	901.00
5222.00	CLEANING - DIETARY	18,179.00	16,158.00	0.00	16,158.00
5223.00	PAPER - DIETARY	38,997.00	48,980.00	0.00	48,980.00
5224.00	LEASES/CONTRACTS-DIETARY	2,736.00	3,062.00	0.00	3,062.00
5225.00	SMALLWARES-DIETARY	12,510.00	8,263.00	0.00	8,263.00
5226.00	REPAIR/MAINT - DIETARY	6,008.00	4,771.00	0.00	4,771.00
5227.00	LINEN/LAUNDRY-DIETARY	114.00	0.00	0.00	0.00
5299.00	OTHER - DIETARY	145.00	145.00	0.00	145.00
5310.00	SALARIES - LAUNDRY	165,946.85	179,870.00	0.00	179,870.00
5320.00	EQUIP REPAIR & MAINT - LAUNDRY	10,146.00	6,177.00	0.00	6,177.00
5330.00	SUPPLIES & EXPENSE - LAUNDRY	(2,252.00)	(3,431.00)	0.00	(3,431.00)
5340.00	CHEMICALS - LAUNDRY	14,496.00	20,748.00	0.00	20,748.00
5350.00	LINEN&BEDDING-LAUNDRY	22,470.00	29,072.00	0.00	29,072.00
5360.00	UNIFORM EXPENSE LAUNDRY	0.00	2,208.00	0.00	2,208.00
5415.00	PURCH SVC - HOUSEKEEPING	299,360.00	315,266.00	0.00	315,266.00
5420.00	SUPPLIES&EXP-HOUSEKEEPING	3,596.00	1,599.00	0.00	1,599.00
5430.00	SMALL EQUIP PURCHASE - HSKPG	489.00	989.00	0.00	989.00
5440.00	CHEMICALS - HOUSEKEEPING	7,913.00	6,482.00	0.00	6,482.00
5450.00	PAPER/PLASTIC -- HSKPG	29,350.00	31,985.00	0.00	31,985.00
5460.00	UNIFORM EXPENSE - HSKPG	810.00	0.00	0.00	0.00
5470.00	EQUIP REPAIR & MAINT - HSKPG	166.00	2,057.00	0.00	2,057.00
5480.00	TRASH REMOVAL-HSKPG	32,807.00	33,386.00	0.00	33,386.00
6020.00	SALARY - DIRECTOR OF NURSING	136,549.33	147,975.00	0.00	147,975.00

6020.1	NURSING ADMINISTRATION	65,450.15	0.00	0.00	0.00
6020.10	NURSING ADMINISTRATION	27,141.49	301,838.00	(228,773.87)	73,064.13
6031.00	SALARIES - R.N. STA A	140,914.66	213,062.00	0.00	213,062.00
6031.10	SALARIES-RN AGENCY STA A	13,274.00	31,232.00	0.00	31,232.00
6032.00	SALARIES-R.N. STA B	166,896.17	81,465.00	0.00	81,465.00
6032.10	SALARIES-RN AGENCY STA B	11,939.00	32,742.00	0.00	32,742.00
6033.00	SALARIES - R.N. STA C	70,380.63	146,391.00	0.00	146,391.00
6033.05	SALARIES - R.N. TCU	314,958.64	362,777.00	0.00	362,777.00
6033.10	SALARIES-RN AGENCY STA C	33,329.00	44,641.00	0.00	44,641.00
6034.00	MMQ NURSE	214,897.44	288,854.00	0.00	288,854.00
6034.85	SAL. MMQ NURSE EDUCATION	76,447.50	0.00	0.00	0.00
6035.10	MDS AUDITS	4,215.00	4,650.00	0.00	4,650.00
6041.00	SALARIES-L.P.N. - STA A	350,275.86	389,758.00	0.00	389,758.00
6041.10	SALARIES-LPN AGENCY A	61,699.00	71,629.00	0.00	71,629.00
6042.00	SALARIES-L.P.N. STA B	384,834.06	698,071.00	0.00	698,071.00
6042.10	SALARIES-LPN AGENCY STA B	118,014.00	60,479.00	0.00	60,479.00
6043.00	SALARIES-L.P.N. STA C	534,130.19	569,053.00	0.00	569,053.00
6043.05	SALARIES-L.P.N. TCU	360,499.17	422,088.00	0.00	422,088.00
6043.10	SALARIES-LPN AGENCY STA C	121,603.00	120,196.00	0.00	120,196.00
6051.00	SALARIES-CNA STA A	261,689.56	471,177.00	0.00	471,177.00
6051.10	SALARIES-CNA AGENCY STA A	99,420.00	32,084.00	0.00	32,084.00
6052.00	SALARIES-CNA STA B	726,472.05	993,489.00	0.00	993,489.00
6052.10	SALARIES-CNA AGENCY STA B	153,367.00	23,917.00	0.00	23,917.00
6053.00	SALARIES - CNA STA C	571,498.64	815,112.00	0.00	815,112.00
6053.05	SALARIES - CNA TCU	359,757.35	513,595.00	0.00	513,595.00
6053.10	SALARIES-CNA AGENCY STA C	203,483.00	12,980.00	0.00	12,980.00
6504.00	QUALITY ASSURANCE NURSE	148,530.49	0.00	149,661.32	149,661.32
			CAIDJE -	149,661.32	
6505.00	SALARIES-MEDICAL RECORDS	26,866.21	20,592.00	0.00	20,592.00
6511.00	MEDICAL DIRECTOR	30,000.00	30,000.00	0.00	30,000.00
6515.00	TRANSLATOR SERVICE	1,706.00	2,258.00	0.00	2,258.00
6516.00	MEDICAL APPT TRANS	28,257.00	23,402.00	0.00	23,402.00
6520.00	Nursing Equip Repair	1,740.00	1,053.00	0.00	1,053.00
6521.00	COVID-19 TESTING EXPENSE	538,335.00	257,920.00	0.00	257,920.00
6522.00	SUPPLIES AND EXPENSE-NURSING	255,657.00	209,136.00	0.00	209,136.00
6523.00	DISPOSABLE ADULT BRIEFS	57,241.00	87,001.00	0.00	87,001.00
6523.10	DISPOSABLES	2,326.00	4,218.00	0.00	4,218.00
6710.00	SALARIES - ADMISSIONS	103,223.55	91,928.00	0.00	91,928.00
6740.00	PT CONTRACTED SVCS	268,879.00	286,168.00	0.00	286,168.00
6810.00	SALARIES- SOCIAL SERVICES	174,901.73	170,265.00	0.00	170,265.00
6810.10	CONSULTANT/AGENCY-SOC SVC	0.00	5,084.00	0.00	5,084.00
6830.10	O.T. SUPPLIES	8,147.00	5,252.00	0.00	5,252.00
6840.00	OT CONTRACTED SVCS	316,127.00	287,543.00	0.00	287,543.00
6940.00	ST CONTRACTED SVCS	131,776.00	154,901.00	0.00	154,901.00
7021.00	SALARIES - ACTIVITIES	222,512.34	199,440.00	0.00	199,440.00
7021.10	SUPP & EXP - ACTIVITIES	13,393.00	10,991.00	0.00	10,991.00
7021.20	ENTERTAINMENT - ACTIVITIES	3,115.00	10,260.00	0.00	10,260.00
7021.30	DUES & SUBSCRIPT - ACTIVITIES	810.00	1,554.00	0.00	1,554.00
7021.99	OTHER - ACTIVITIES	460.00	1,825.00	0.00	1,825.00
7822.00	X-RAY MED A	24,524.00	43,845.00	0.00	43,845.00
7823.00	XRAY UHC	32.00	6,153.00	0.00	6,153.00
7824.00	XRAY PACE	433.00	4,657.00	0.00	4,657.00
7825.00	X-RAY OTHER	64.00	94.00	0.00	94.00
7826.00	IV THERAPY MED A	9,778.00	5,960.00	0.00	5,960.00
7827.00	IV- OTHER INS & HOUSE SUPPLY	4,022.00	7,472.00	0.00	7,472.00
7829.00	IV - UHC	3,650.00	1,649.00	0.00	1,649.00
7830.00	LABORATORY - PART A	15,345.00	10,554.00	0.00	10,554.00
7831.00	LABS UHC	15,344.00	10,207.00	0.00	10,207.00
7833.00	LABS - OTHER	15,237.00	10,203.00	0.00	10,203.00
7841.00	OXYGEN -- HOUSE SUPPLY	16,830.00	20,033.00	0.00	20,033.00
7842.00	OXYGEN - MED A	5,822.00	8,912.00	0.00	8,912.00
7843.00	OXYGEN PACE	5,369.00	8,851.00	0.00	8,851.00
7844.00	OXYGEN OTHER	3,449.00	3,043.00	0.00	3,043.00
7845.00	OXYGEN UHC	2,133.00	6,290.00	0.00	6,290.00
7848.00	MED SUPPLY OTHER	20,432.00	20,780.00	0.00	20,780.00
7911.00	PHARMACY CONSULTANT	10,904.00	11,913.00	0.00	11,913.00
7912.00	PHARMACY PART A	110,206.00	89,090.00	0.00	89,090.00
7916.00	PHARMACY OTC	1,949.00	996.00	0.00	996.00
7917.00	PHARMACY EVERCARE	58,652.00	62,487.00	0.00	62,487.00
7919.00	PHARMACY OTHER INSURANCE	15,282.00	27,303.00	0.00	27,303.00
7999.00	USER FEE EXPENSE	741,616.00	837,704.00	0.00	837,704.00
8010.00	BAD ACCOUNTS	430,000.00	555,000.00	0.00	555,000.00
8011.00	BAD DEBT RECOVERY	(17,875.00)	0.00	0.00	0.00
8050.00	PRIOR YEAR ADJUSTMENTS	(20,318.00)	0.00	0.00	0.00
Subtotal : None		875,151.41	1,834,389.00	0.00	1,834,389.00
Total [J]	REVENUE / EXPENSES	875,151.41	1,834,389.00	0.00	1,834,389.00
	NET (INCOME) LOSS	0.00	0.00	0.00	0.00

Sum of Account Groups	0.00	0.00	0.00	0.00
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Tickmarks

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Client: **A443483 - 64 Performance Drive Operating Company, LLC-Weymouth**  
Engagement: **MD 2022 - Care One at Weymouth**  
Period Ending: **12/31/2022**  
Trial Balance: **T:01 - Master TB**  
Workpaper: **T:02 - SNF-CR Groupings**

Account	Description	CAID 12/31/2022	CAID PP-1 12/31/2021
<b>Group : [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>		
<b>Subgroup : None</b>			
10010	Cash - Lockbox	5,000.00	0.00
10040	Cash - Cash in Transit	40,296.86	16,149.03
<b>Subtotal : None</b>		<b>45,296.86</b>	<b>16,149.03</b>
<b>Total [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>	<b>45,296.86</b>	<b>16,149.03</b>
<b>Group : [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>		
<b>Subgroup : [S6L1.5C1A/R Managed Care Patients (Private)]</b>			
12020	AR - Resident	2,884,249.84	2,090,894.70
<b>Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)</b>		<b>2,884,249.84</b>	<b>2,090,894.70</b>
<b>Total [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>	<b>2,884,249.84</b>	<b>2,090,894.70</b>
<b>Group : [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>		
<b>Subgroup : None</b>			
12220	Allowance for Bad Debts	(356,159.41)	(369,282.70)
12221	Allowance for Bad Debts Legal	(23,500.00)	(23,500.00)
<b>Subtotal : None</b>		<b>(379,659.41)</b>	<b>(392,782.70)</b>
<b>Total [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>	<b>(379,659.41)</b>	<b>(392,782.70)</b>
<b>Group : [S6L1.7C1]</b>	<b>Receivable from Officers/Owners/Employees</b>		
<b>Subgroup : None</b>			
23000	Due to / from Affiliates	5,647,326.86	6,978,629.69
<b>Subtotal : None</b>		<b>5,647,326.86</b>	<b>6,978,629.69</b>
<b>Total [S6L1.7C1]</b>	<b>Receivable from Officers/Owners/Employees</b>	<b>5,647,326.86</b>	<b>6,978,629.69</b>
<b>Group : [S6L1.8C1]</b>	<b>Receivable from Affiliates/Related Parties</b>		
<b>Subgroup : None</b>			
12550	Other Receivable - Related Party	2,182.20	0.00
<b>Subtotal : None</b>		<b>2,182.20</b>	<b>0.00</b>
<b>Total [S6L1.8C1]</b>	<b>Receivable from Affiliates/Related Parties</b>	<b>2,182.20</b>	<b>0.00</b>
<b>Group : [S6L1.11C1]</b>	<b>Other Receivables</b>		
<b>Subgroup : None</b>			
12021	AR - Resident Legal	314,986.70	47,656.88
12050	AR - Monthly Accrual	(129,000.00)	70,000.00
12100	AR - Clearing	0.00	9,712.68
12110	AR - Security Deposit Refund	8,524.65	9,168.45
12130	AR - Advanced Billing	16,902.04	59,869.54
<b>Subtotal : None</b>		<b>211,413.39</b>	<b>196,407.55</b>
<b>Total [S6L1.11C1]</b>	<b>Other Receivables</b>	<b>211,413.39</b>	<b>196,407.55</b>
<b>Group : [S6L1.13C1]</b>	<b>Prepaid Insurance</b>		
<b>Subgroup : None</b>			
13035	Prepaid GLPL - Third Party	10,982.24	10,716.80
13040	Prepaid Other Insurance	873.76	317.76
<b>Subtotal : None</b>		<b>11,856.00</b>	<b>11,034.56</b>
<b>Total [S6L1.13C1]</b>	<b>Prepaid Insurance</b>	<b>11,856.00</b>	<b>11,034.56</b>
<b>Group : [S6L1.15C1]</b>	<b>Other Prepaid Expenses</b>		
<b>Subgroup : None</b>			
13130	Prepaid Expenses - Other	555.71	583.32
<b>Subtotal : None</b>		<b>555.71</b>	<b>583.32</b>
<b>Total [S6L1.15C1]</b>	<b>Other Prepaid Expenses</b>	<b>555.71</b>	<b>583.32</b>
<b>Group : [S6L5.1C1]</b>	<b>Trade Payable</b>		
<b>Subgroup : None</b>			
20000	AP - Trade	(865,966.06)	(885,876.21)
20010	AP - Period Accrual	(39,897.18)	(27,315.37)
20020	AP - General Accruals	(578,040.16)	(333,809.12)
<b>Subtotal : None</b>		<b>(1,483,903.40)</b>	<b>(1,247,000.70)</b>
<b>Total [S6L5.1C1]</b>	<b>Trade Payable</b>	<b>(1,483,903.40)</b>	<b>(1,247,000.70)</b>

<b>Group : [S6L5.2C1] Accrued Expenses</b>			
<b>Subgroup : None</b>			
21016	Accrued Pharmacy	(20,674.34)	(16,109.66)
21040	Accrued Workers Comp Insurance	(352,898.50)	(212,407.92)
21044	Accrued GLPL - Third Party	(551,326.19)	(442,436.69)
21050	Accrued Other Insurance	(279.18)	0.00
21150	Accrued Health Insurance	(68,735.72)	(102,915.11)
21510	Accrued Provider Tax Payable	(173,795.26)	(165,066.55)
21550	Accrued Sales & Use Tax Payable	(2,454.27)	(2,520.00)
<b>Subtotal : None</b>		<b>(1,170,163.46)</b>	<b>(941,455.93)</b>
<b>Total [S6L5.2C1] Accrued Expenses</b>		<b>(1,170,163.46)</b>	<b>(941,455.93)</b>

<b>Group : [S6L5.3C1] Due to Insurance Payers</b>			
<b>Subgroup : [S6L5.3C1] Due Medicare Actual</b>			
12060	AR - Medicare Bad Debt Coinsurance Advance:	0.00	(406,750.59)
12065	AR - Medicare Bad Debt Coinsurance Advance:	0.00	18,688.48
12070	AR - Medicare Settlements	(18,566.00)	(18,566.00)
<b>Subtotal [S6L5.3C1E] Due Medicare Actual</b>		<b>(18,566.00)</b>	<b>(406,628.11)</b>
<b>Total [S6L5.3C1] Due to Insurance Payers</b>		<b>(18,566.00)</b>	<b>(406,628.11)</b>

<b>Group : [S6L5.4C1] Patient Funds Due</b>			
<b>Subgroup : [S6L5.4C1] Patient Funds Due ( Self Pay)</b>			
18000	Resident PNA Funds	62,839.66	48,652.73
24005	PNA Security Deposit	(62,839.66)	(48,652.73)
<b>Subtotal [S6L5.4C1A] Patient Funds Due ( Self Pay)</b>		<b>0.00</b>	<b>0.00</b>
<b>Total [S6L5.4C1] Patient Funds Due</b>		<b>0.00</b>	<b>0.00</b>

<b>Group : [S6L5.7C1] Accrued Salaries &amp; Payroll Liabilities</b>			
<b>Subgroup : [S6L5.7C1] Accrued Salaries</b>			
21120	Accrued Vacation	(219,117.71)	(219,653.46)
<b>Subtotal [S6L5.7C1A] Accrued Salaries</b>		<b>(219,117.71)</b>	<b>(219,653.46)</b>

<b>Subgroup : [S6L5.7C1] Accrued Payroll Taxes Payable</b>			
21455	Social Security Payable	0.00	(175,932.16)
<b>Subtotal [S6L5.7C1C] Accrued Payroll Taxes Payable</b>		<b>0.00</b>	<b>(175,932.16)</b>

<b>Subgroup : [S6L5.7C1] Other Payroll Liabilities</b>			
21160	Accrued Dental Insurance	7,236.75	10,241.68
21170	Accrued Vision Insurance	(1,497.05)	(1,028.78)
21175	Accrued Whole Life Insurance	(1,701.10)	(1,453.14)
21180	Accrued Supplemental Life Payable	(3,709.83)	(1,901.06)
21190	Accrued AD&D Payable	65.31	65.31
21200	Accrued Critical Illness	(1,706.45)	(97.34)
21210	Accrued Short Term Disability	1,712.71	3,045.83
21220	Accrued Long Term Disability	(602.70)	650.53
21230	Accrued FSA Payable	(5.76)	(5.76)
21235	Accrued HSA Payable	(1,375.00)	(1,375.00)
21260	Accrued 401K Employer Match	(46,222.68)	(35,066.03)
21280	Other Payroll Withholdings	(408.43)	14.74
21490	Garnishment Payable	0.00	38.07
<b>Subtotal [S6L5.7C1D] Other Payroll Liabilities</b>		<b>(48,214.23)</b>	<b>(26,870.95)</b>
<b>Total [S6L5.7C1] Accrued Salaries &amp; Payroll Liabilities</b>		<b>(267,331.94)</b>	<b>(422,456.57)</b>

<b>Group : [S6L5.10C1] Other Current Liabilities</b>			
<b>Subgroup : [S6L5.10C1] Other Current Liabilities</b>			
21700	Unearned Room & Board	(16,902.04)	(59,869.54)
21710	Unearned Revenues	(61,516.00)	0.00
<b>Subtotal [S6L5.10C1A] Other Current Liabilities</b>		<b>(78,418.04)</b>	<b>(59,869.54)</b>
<b>Total [S6L5.10C1] Other Current Liabilities</b>		<b>(78,418.04)</b>	<b>(59,869.54)</b>

<b>Group : [S6L6.2C1] Due to Related Parties, Subsidiaries &amp; Affiliates</b>			
<b>Subgroup : None</b>			
20030	AP - Related Party	(91,689.02)	(105,755.07)
<b>Subtotal : None</b>		<b>(91,689.02)</b>	<b>(105,755.07)</b>
<b>Total [S6L6.2C1] Due to Related Parties, Subsidiaries &amp; Affiliates</b>		<b>(91,689.02)</b>	<b>(105,755.07)</b>

<b>Group : [S6L8C.5C3] Additional Paid in Capital</b>			
<b>Subgroup : None</b>			

30060	Retained Earnings	(5,870,260.23)	(7,405,034.68)
<b>Subtotal : None</b>		<b>(5,870,260.23)</b>	<b>(7,405,034.68)</b>
<b>Total [S6L8C.5C3]</b>	<b>Additional Paid in Capital</b>	<b>(5,870,260.23)</b>	<b>(7,405,034.68)</b>
<b>Group : [S2L1.1C1]</b>	<b>Private Pay</b>		
<b>Subgroup : None</b>			
41000.0	Room & Board - Private	0.00	(867,848.00)
41000.4	Room & Board - Private	(1,298,054.00)	0.00
41050.0	Contractual Allowance - Private	0.00	17,123.00
41050.4	Contractual Allowance - Private	63,685.00	0.00
<b>Subtotal : None</b>		<b>(1,234,369.00)</b>	<b>(850,725.00)</b>
<b>Total [S2L1.1C1]</b>	<b>Private Pay</b>	<b>(1,234,369.00)</b>	<b>(850,725.00)</b>
<b>Group : [S2L1.2C1]</b>	<b>Commerical Managed Care</b>		
<b>Subgroup : None</b>			
41000.3	Room & Board - Managed Care	(1,153,997.00)	(1,063,671.00)
41050.3	Contractual Allowance - Managed Care	731,468.17	524,854.79
<b>Subtotal : None</b>		<b>(422,528.83)</b>	<b>(538,816.21)</b>
<b>Total [S2L1.2C1]</b>	<b>Commerical Managed Care</b>	<b>(422,528.83)</b>	<b>(538,816.21)</b>
<b>Group : [S2L1.4C1]</b>	<b>Medicare-Fee-For-Service</b>		
<b>Subgroup : None</b>			
41000.1	Room & Board - Medicare	(8,018,314.00)	(7,133,214.00)
41050.1	Contractual Allowance - Medicare	(251,246.61)	(545,659.09)
<b>Subtotal : None</b>		<b>(8,269,560.61)</b>	<b>(7,678,873.09)</b>
<b>Total [S2L1.4C1]</b>	<b>Medicare-Fee-For-Service</b>	<b>(8,269,560.61)</b>	<b>(7,678,873.09)</b>
<b>Group : [S2L1.5C1]</b>	<b>Medicare Managed Care (Part C)</b>		
<b>Subgroup : None</b>			
4030.89	Routine Services-Med	(1,556,408.00)	(1,336,184.00)
<b>Subtotal : None</b>		<b>(1,556,408.00)</b>	<b>(1,336,184.00)</b>
<b>Total [S2L1.5C1]</b>	<b>Medicare Managed Care (Part C)</b>	<b>(1,556,408.00)</b>	<b>(1,336,184.00)</b>
<b>Group : [S2L1.6C1]</b>	<b>MassHealth Fee-for-Service</b>		
<b>Subgroup : None</b>			
41000.2	Room & Board - Medicaid	(12,015,583.40)	(10,226,061.33)
41050.2	Contractual Allowance - Medicaid	7,175,382.55	6,816,572.47
<b>Subtotal : None</b>		<b>(4,840,200.85)</b>	<b>(3,409,488.86)</b>
<b>Total [S2L1.6C1]</b>	<b>MassHealth Fee-for-Service</b>	<b>(4,840,200.85)</b>	<b>(3,409,488.86)</b>
<b>Group : [S2L1.7C1]</b>	<b>MassHealth Managed Care</b>		
<b>Subgroup : None</b>			
4010.89	Room Board & Routine	0.00	(2,851.00)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(2,851.00)</b>
<b>Total [S2L1.7C1]</b>	<b>MassHealth Managed Care</b>	<b>0.00</b>	<b>(2,851.00)</b>
<b>Group : [S2L1.8C1]</b>	<b>Senior Care Options</b>		
<b>Subgroup : None</b>			
4049.00	Medicaid SCO	(815,680.00)	(854,587.00)
<b>Subtotal : None</b>		<b>(815,680.00)</b>	<b>(854,587.00)</b>
<b>Total [S2L1.8C1]</b>	<b>Senior Care Options</b>	<b>(815,680.00)</b>	<b>(854,587.00)</b>
<b>Group : [S2L1.12C1]</b>	<b>Medicaid Patient Paid Amount</b>		
<b>Subgroup : None</b>			
4022.00	Resource revenue - Medicaid	0.00	(876,678.00)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(876,678.00)</b>
<b>Total [S2L1.12C1]</b>	<b>Medicaid Patient Paid Amount</b>	<b>0.00</b>	<b>(876,678.00)</b>
<b>Group : [S2L1.15C1]</b>	<b>Other Payer Revenue</b>		
<b>Subgroup : None</b>			
41000.5	Room & Board - Other	(1,492.00)	0.00
41050.5	Contractual Allowance - Other	1,492.00	0.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>0.00</b>
<b>Total [S2L1.15C1]</b>	<b>Other Payer Revenue</b>	<b>0.00</b>	<b>0.00</b>
<b>Group : [S2L1.1C2]</b>	<b>Ancillary-Private Pay</b>		
<b>Subgroup : None</b>			
41110.0	Lab - Private	0.00	(175.00)
41110.4	Lab - Private	(239.83)	0.00
41115.0	Pharmacy Legend - Private	0.00	(400.29)
41115.4	Pharmacy Legend - Private	(1,492.91)	0.00
41125.0	Physical Therapy - Private	0.00	(819.00)

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41125.4	Physical Therapy - Private	693.00	0.00
41130.0	Occupational Therapy - Private	0.00	(6,044.00)
41130.4	Occupational Therapy - Private	(7,804.00)	0.00
41140.0	Speech Therapy - Private	0.00	(450.00)
41140.4	Speech Therapy - Private	(2,844.00)	0.00
41155.0	X-Ray -Private	0.00	(187.50)
41300.0	Ancillary Contractual Adjustment - Private	0.00	(9,047.21)
41300.4	Ancillary Contractual Adjustment - Private	(256.36)	0.00
<b>Subtotal : None</b>		<b>(11,944.10)</b>	<b>(17,123.00)</b>
<b>Total [S2L1.1C2]</b>	<b>Ancillary-Private Pay</b>	<b>(11,944.10)</b>	<b>(17,123.00)</b>

<b>Group : [S2L1.2C2]</b>	<b>Ancillary-Commerical Managed Care</b>		
<b>Subgroup : None</b>			
41110.3	Lab - Managed Care	(21,433.17)	(108,329.14)
41115.3	Pharmacy Legend - Managed Care	(149,319.10)	(139,201.12)
41120.3	Pharmacy Non-Legend - Managed Care	(4,588.91)	(6,971.73)
41125.3	Physical Therapy - Managed Care	(495,840.00)	(489,893.00)
41130.3	Occupational Therapy - Managed Care	(585,087.00)	(585,176.00)
41140.3	Speech Therapy - Managed Care	(90,657.00)	(210,582.00)
41150.3	IV Therapy - Managed Care	(11,601.16)	(3,057.63)
41155.3	X-Ray- Managed Care	(3,050.81)	(10,747.53)
41300.3	Ancillary Contractual Adjustment - Managed Care	1,298,310.95	1,501,219.07
<b>Subtotal : None</b>		<b>(63,266.20)</b>	<b>(52,739.08)</b>
<b>Total [S2L1.2C2]</b>	<b>Ancillary-Commerical Managed Care</b>	<b>(63,266.20)</b>	<b>(52,739.08)</b>

<b>Group : [S2L1.4C2]</b>	<b>Ancillary-Medicare Fee-for-Service</b>		
<b>Subgroup : None</b>			
41110.1	Lab - Medicare	(57,440.78)	(134,166.10)
41112.0	Flu Shots	(918.72)	(625.00)
41115.1	Pharmacy Legend - Medicare	(364,678.86)	(415,045.18)
41120.1	Pharmacy Non-Legend - Medicare	(10,369.07)	(13,342.94)
41125.1	Physical Therapy - Medicare	(1,315,862.00)	(1,408,325.00)
41130.1	Occupational Therapy - Medicare	(1,845,563.00)	(1,877,235.00)
41140.1	Speech Therapy - Medicare	(389,979.00)	(677,466.00)
41150.1	IV Therapy - Medicare	(16,207.56)	(28,502.57)
41155.1	X-Ray - Medicare	(11,374.05)	(28,140.55)
41300.1	Ancillary Contractual Adjustment - Medicare	3,697,364.31	4,256,041.01
<b>Subtotal : None</b>		<b>(315,028.73)</b>	<b>(326,807.33)</b>
<b>Total [S2L1.4C2]</b>	<b>Ancillary-Medicare Fee-for-Service</b>	<b>(315,028.73)</b>	<b>(326,807.33)</b>

<b>Group : [S2L1.6C2]</b>	<b>Ancillary-MassHealth Fee-for-Service</b>		
<b>Subgroup : None</b>			
41115.2	Pharmacy Legend - Medicaid	(40,888.23)	(16,605.12)
41120.2	Pharmacy Non-Legend - Medicaid	(1,253.10)	(4,866.31)
41125.2	Physical Therapy - Medicaid	(13,218.00)	(4,847.00)
41130.2	Occupational Therapy - Medicaid	(24,794.00)	(19,077.00)
41140.2	Speech Therapy - Medicaid	(24,561.00)	(10,935.00)
41150.2	IV Therapy - Medicaid	(403.62)	0.00
41300.2	Ancillary Contractual Adjustment - Medicaid	105,117.95	56,955.43
<b>Subtotal : None</b>		<b>0.00</b>	<b>625.00</b>
<b>Total [S2L1.6C2]</b>	<b>Ancillary-MassHealth Fee-for-Service</b>	<b>0.00</b>	<b>625.00</b>

<b>Group : [S2L1.15C2]</b>	<b>Ancillary-Other Payer Revenue</b>		
<b>Subgroup : None</b>			
41125.5	Physical Therapy - Other	(189.00)	0.00
41130.5	Occupational Therapy - Other	(189.00)	0.00
41300.5	Ancillary Contractual Adjustment - Other	378.00	0.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>0.00</b>
<b>Total [S2L1.15C2]</b>	<b>Ancillary-Other Payer Revenue</b>	<b>0.00</b>	<b>0.00</b>

<b>Group : [S2L3.2C1]</b>	<b>Endowment &amp; Other Non Recoverable Revenue</b>		
<b>Subgroup : None</b>			
46065.0	Other Revenue	(790,393.12)	(480,274.27)
<b>Subtotal : None</b>		<b>(790,393.12)</b>	<b>(480,274.27)</b>
<b>Total [S2L3.2C1]</b>	<b>Endowment &amp; Other Non Recoverable Revenue</b>	<b>(790,393.12)</b>	<b>(480,274.27)</b>

<b>Group : [S3L1.1C1]</b>	<b>Director of Nurses Salary</b>		
<b>Subgroup : None</b>			
56661	Director of Nursing	192,889.63	161,281.39
<b>Subtotal : None</b>		<b>192,889.63</b>	<b>161,281.39</b>
<b>Total [S3L1.1C1]</b>	<b>Director of Nurses Salary</b>	<b>192,889.63</b>	<b>161,281.39</b>

<b>Group : [S3L1.7C1] Registered Nurses Salaries</b>			
<b>Subgroup : None</b>			
56660	Nursing Administration	82,928.62	111,848.94
56662	Assistant Director of Nursing	116,682.39	114,273.76
56690	RN's	966,953.24	730,355.33
<b>Subtotal : None</b>		<b>1,166,564.25</b>	<b>956,478.03</b>
<b>Total [S3L1.7C1] Registered Nurses Salaries</b>		<b>1,166,564.25</b>	<b>956,478.03</b>
<b>Group : [S3L1.11C1] Registered Nurses Purchased Service Tempory Agency Staff</b>			
<b>Subgroup : None</b>			
64000	RN - Agency	198,900.50	405,376.55
<b>Subtotal : None</b>		<b>198,900.50</b>	<b>405,376.55</b>
<b>Total [S3L1.11C1] Registered Nurses Purchased Service Temp</b>		<b>198,900.50</b>	<b>405,376.55</b>
<b>Group : [S3L1.12C1] Licensed Practical Nurses Salary</b>			
<b>Subgroup : None</b>			
56700	LPN's	1,797,934.14	1,468,138.65
<b>Subtotal : None</b>		<b>1,797,934.14</b>	<b>1,468,138.65</b>
<b>Total [S3L1.12C1] Licensed Practical Nurses Salary</b>		<b>1,797,934.14</b>	<b>1,468,138.65</b>
<b>Group : [S3L1.16C1] Licensed Practical Nurses Purchased Service Tempory Agency Staff</b>			
<b>Subgroup : None</b>			
64005	LPN - Agency	117,389.83	112,494.77
<b>Subtotal : None</b>		<b>117,389.83</b>	<b>112,494.77</b>
<b>Total [S3L1.16C1] Licensed Practical Nurses Purchased Service</b>		<b>117,389.83</b>	<b>112,494.77</b>
<b>Group : [S3L1.17C1] Certified Nurses Aides Salaries</b>			
<b>Subgroup : None</b>			
56710	CNA's	2,218,241.70	1,897,121.20
<b>Subtotal : None</b>		<b>2,218,241.70</b>	<b>1,897,121.20</b>
<b>Total [S3L1.17C1] Certified Nurses Aides Salaries</b>		<b>2,218,241.70</b>	<b>1,897,121.20</b>
<b>Group : [S3L1.21C1] Certified Nurses Aides Purchased Service Tempory Agency Staff</b>			
<b>Subgroup : None</b>			
64010	CNA - Agency	40,171.65	105,348.08
<b>Subtotal : None</b>		<b>40,171.65</b>	<b>105,348.08</b>
<b>Total [S3L1.21C1] Certified Nurses Aides Purchased Service Tr</b>		<b>40,171.65</b>	<b>105,348.08</b>
<b>Group : [S3L2.1C1] Administration Salaries</b>			
<b>Subgroup : [S3L2.1C1] Administrator Salaries</b>			
56610	Administrator	94,138.10	191,879.97
<b>Subtotal [S3L2.1C1A] Administrator Salaries</b>		<b>94,138.10</b>	<b>191,879.97</b>
<b>Subgroup : None</b>			
<b>Subtotal : None</b>		<b>0.00</b>	<b>0.00</b>
<b>Total [S3L2.1C1] Administration Salaries</b>		<b>94,138.10</b>	<b>191,879.97</b>
<b>Group : [S3L2.7C1] Clerical Staff Salaries</b>			
<b>Subgroup : None</b>			
56620	Business Office	157,184.30	169,195.44
56630	Facility HR	24,000.00	26,000.00
<b>Subtotal : None</b>		<b>181,184.30</b>	<b>195,195.44</b>
<b>Total [S3L2.7C1] Clerical Staff Salaries</b>		<b>181,184.30</b>	<b>195,195.44</b>
<b>Group : [S3L2.11C1] Electronic Data Processing, Payroll &amp; Bookkeeping Services</b>			
<b>Subgroup : None</b>			
63160	Data Processing Expense	80,266.43	78,270.11
63380	Consolidated Billing - Administration	5,556.60	10,984.79
<b>Subtotal : None</b>		<b>85,823.03</b>	<b>89,254.90</b>
<b>Total [S3L2.11C1] Electronic Data Processing, Payroll &amp; Bookk</b>		<b>85,823.03</b>	<b>89,254.90</b>
<b>Group : [S3L2.12C1] Office Supplies</b>			
<b>Subgroup : None</b>			
60055	Contracted Office Worker	(649.80)	0.00
63080	Compliance Expense	9,515.50	9,663.70
63105	Postage	1,522.13	5,139.18
63110	Other Postage and Delivery	19.02	0.00
63115	Overnight Delivery	11.40	0.00
63120	Office Supplies - WB Mason Only	29,602.83	26,754.74
63121	Other Office Supplies	8,219.33	10,040.70
63135	Printed Forms	1,804.51	2,050.49
63150	Computer Expense	0.00	(1,713.00)

63156	Minor Computer Equipment	4,209.50	278.37
63165	Network Support	83,686.91	85,019.75
63175	Internet Connection Fee	0.00	979.17
63230	Bank Charges	25,241.24	(11,609.01)
63280	Off Site Storage	40,656.00	41,996.66
<b>Subtotal : None</b>		<b>203,838.57</b>	<b>168,600.75</b>
<b>Total [S3L2.12C1]</b>	<b>Office Supplies</b>	<b>203,838.57</b>	<b>168,600.75</b>

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

**Subgroup : None**

63000	Telephone Expense	74,582.34	51,722.61
63015	Telephone Data Connection	1,061.83	12,964.63
63020	Telephone Equip Repair	2,212.40	4,878.45
63030	Telephone Maint Contracts	5,109.47	5,109.51
63050	Cell Phone Expense	6,471.63	6,153.63
<b>Subtotal : None</b>		<b>89,437.67</b>	<b>80,828.83</b>
<b>Total [S3L2.13C1]</b>	<b>Telecommunications (e.g. Internet &amp; Phone)</b>	<b>89,437.67</b>	<b>80,828.83</b>

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

**Subgroup : None**

63215	Travel - Meals	0.00	57.86
63220	Travel - Other	2,161.13	2,874.96
<b>Subtotal : None</b>		<b>2,161.13</b>	<b>2,932.82</b>
<b>Total [S3L2.15C1]</b>	<b>Travel, Conventions &amp; Meetings</b>	<b>2,161.13</b>	<b>2,932.82</b>

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

**Subgroup : None**

63310	Hiring Expense	7,542.47	7,104.63
<b>Subtotal : None</b>		<b>7,542.47</b>	<b>7,104.63</b>
<b>Total [S3L2.16C1]</b>	<b>Advertising: Help Wanted</b>	<b>7,542.47</b>	<b>7,104.63</b>

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

**Subgroup : None**

63290	Dues & Subscriptions	21,478.16	30,872.71
63330	License & Permits	950.00	5,845.00
<b>Subtotal : None</b>		<b>22,428.16</b>	<b>36,717.71</b>
<b>Total [S3L2.17C1]</b>	<b>Licenses &amp; Dues: Patient Care Related Porti</b>	<b>22,428.16</b>	<b>36,717.71</b>

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

**Subgroup : [S3L2.18C1] Nursing Job Related Education**

61095	Employee Training	1,150.00	0.00
61100	Tuition Reimbursement	12,730.00	2,592.00
<b>Subtotal [S3L2.18C1] Nursing Job Related Education</b>		<b>13,880.00</b>	<b>2,592.00</b>

<b>Total [S3L2.18C1]</b>	<b>Continuing Professional Education / Training</b>	<b>13,880.00</b>	<b>2,592.00</b>
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**Group : [S3L2.19C1] Accounting Services (not related to Appeals)**

**Subgroup : None**

63065	Accounting	4,697.00	1,436.84
<b>Subtotal : None</b>		<b>4,697.00</b>	<b>1,436.84</b>
<b>Total [S3L2.19C1]</b>	<b>Accounting Services (not related to Appeals)</b>	<b>4,697.00</b>	<b>1,436.84</b>

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

**Subgroup : None**

63265	General Liability Insurance Expense - Third Part	135,002.96	135,938.45
63275	Other Insurance Expense	1,519.07	734.36
87210	GLPL Reserve Adjustment	25,881.56	79,188.00
<b>Subtotal : None</b>		<b>162,403.59</b>	<b>215,860.81</b>
<b>Total [S3L2.20C1]</b>	<b>Insurance: Malpractice &amp; General Liability</b>	<b>162,403.59</b>	<b>215,860.81</b>

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

**Subgroup : None**

63095	Consulting Fees	9,551.88	15,128.64
63100	Other Professional Fees	28,938.51	67,388.42
63240	Collection Fees	4,509.98	8,871.60
63250	Other Fees	308.00	0.00
63390	Sales & Use Tax Expense	3,120.00	3,120.00
63415	Annual Report Fees	3,169.54	1,547.00
63425	Miscellaneous Expense	0.00	(648.11)
68170	Resident Replacement Items	765.50	4,477.04
69510	Beauty & Barber Expense	0.00	303.96
77005	Charitable Contributions	600.00	0.00

<b>Subtotal : None</b>		<b>50,963.41</b>	<b>100,188.55</b>
<b>Total [S3L2.22C1]</b>	<b>Other A &amp; G Expenses</b>	<b>50,963.41</b>	<b>100,188.55</b>
<b>Group : [S3L2B.1C1] Advertising Marketing</b>			
<b>Subgroup : None</b>			
76005	Marketing Expense	35,801.48	1,135.57
76006	Marketing Expense - Corporate	97,822.89	95,445.26
76010	Marketing - Meals	29,409.95	16,173.68
77010	Sponsorships	11,000.00	97,046.29
<b>Subtotal : None</b>		<b>174,034.32</b>	<b>209,800.80</b>
<b>Total [S3L2B.1C1]</b>	<b>Advertising Marketing</b>	<b>174,034.32</b>	<b>209,800.80</b>
<b>Group : [S3L2B.6C1] Legal: Other</b>			
<b>Subgroup : None</b>			
63070	Legal Fees	46,104.43	9,743.01
63071	Legal Settlements	13,434.18	0.00
<b>Subtotal : None</b>		<b>59,538.61</b>	<b>9,743.01</b>
<b>Total [S3L2B.6C1]</b>	<b>Legal: Other</b>	<b>59,538.61</b>	<b>9,743.01</b>
<b>Group : [S3L2B.8C1] Management Company Fees</b>			
<b>Subgroup : None</b>			
63085	Administrative Fee - Related Party	421,613.43	348,606.24
63176	IT Allocation - Related Party	21,710.13	17,950.80
79500	Management Fees	922,418.97	821,226.09
<b>Subtotal : None</b>		<b>1,365,742.53</b>	<b>1,187,783.13</b>
<b>Total [S3L2B.8C1]</b>	<b>Management Company Fees</b>	<b>1,365,742.53</b>	<b>1,187,783.13</b>
<b>Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest</b>			
<b>Subgroup : None</b>			
63245	Service Fees	3,793.81	0.00
87500	Interest Income	209.11	(183.54)
<b>Subtotal : None</b>		<b>4,002.92</b>	<b>(183.54)</b>
<b>Total [S3L2B.11C1]</b>	<b>Fines, Late Fees, Penalties including Interest</b>	<b>4,002.92</b>	<b>(183.54)</b>
<b>Group : [S3L2B.14C1] Bad Debt Expenses</b>			
<b>Subgroup : None</b>			
79100	Bad Debt Expense	248,629.52	143,680.58
79105	Bad Debt Expense - Medicare	18,688.48	0.00
87215	Bad Debt Reserve Adjustment	0.00	(2,065.87)
<b>Subtotal : None</b>		<b>267,318.00</b>	<b>141,614.71</b>
<b>Total [S3L2B.14C1]</b>	<b>Bad Debt Expenses</b>	<b>267,318.00</b>	<b>141,614.71</b>
<b>Group : [S3L2B.15C1] User Fee Assessment</b>			
<b>Subgroup : None</b>			
63385	Healthcare Provider Tax	667,780.68	611,467.65
<b>Subtotal : None</b>		<b>667,780.68</b>	<b>611,467.65</b>
<b>Total [S3L2B.15C1]</b>	<b>User Fee Assessment</b>	<b>667,780.68</b>	<b>611,467.65</b>
<b>Group : [S3L3.1C1] Staff Development Coordinator Salaries</b>			
<b>Subgroup : None</b>			
5180.00	Staff Development	0.00	48,200.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>48,200.00</b>
<b>Total [S3L3.1C1]</b>	<b>Staff Development Coordinator Salaries</b>	<b>0.00</b>	<b>48,200.00</b>
<b>Group : [S3L3.5C1] Plant Operations: Salaires</b>			
<b>Subgroup : None</b>			
56870	Maintenance	50,538.00	116,565.82
<b>Subtotal : None</b>		<b>50,538.00</b>	<b>116,565.82</b>
<b>Total [S3L3.5C1]</b>	<b>Plant Operations: Salaires</b>	<b>50,538.00</b>	<b>116,565.82</b>
<b>Group : [S3L3.8C1] Plant Operations: Purchased Service</b>			
<b>Subgroup : None</b>			
67015	Maintenance Outside Service	50,227.52	61,021.99
67035	Building Repairs & Maintenance	42,527.16	15,459.55
67040	Painting & Decorating	224.61	0.00
67045	Grounds Maintenance	30,440.73	20,316.00
67050	Snow Removal	33,138.52	26,319.82
67055	Pest Control	1,625.00	500.00
67060	Fire Alarm Service	12,144.91	18,851.98
67095	Sanitation	31,393.60	28,420.51
67100	Medical Waste Disposal	1,063.72	1,035.99
<b>Subtotal : None</b>		<b>202,785.77</b>	<b>171,925.84</b>

<b>Total [S3L3.8C1]</b>	<b>Plant Operations: Purchased Service</b>	<b>202,785.77</b>	<b>171,925.84</b>
<b>Group : [S3L3.9C1]</b>	<b>Plant Operations: Supplies &amp; Expenses</b>		
<b>Subgroup : None</b>			
67010	Maintenance Supplies	53,424.78	56,809.29
67025	Minor Equipment/Tools	156.69	20.64
67030	Facility Equipment Repairs & Maintenance	32,776.60	37,467.61
69525	Facility Other Supplies	8,203.04	2,174.75
<b>Subtotal : None</b>		<b>94,561.11</b>	<b>96,472.29</b>
<b>Total [S3L3.9C1]</b>	<b>Plant Operations: Supplies &amp; Expenses</b>	<b>94,561.11</b>	<b>96,472.29</b>
<b>Group : [S3L3.10C1]</b>	<b>Plant Operations: Utilities</b>		
<b>Subgroup : None</b>			
67070	Electric	191,457.99	135,678.64
67075	Gas - Utility Expense	97,090.45	63,287.88
67080	Water & Sewer	117,448.05	106,961.57
67085	Oil	643.78	0.00
<b>Subtotal : None</b>		<b>406,640.27</b>	<b>305,928.09</b>
<b>Total [S3L3.10C1]</b>	<b>Plant Operations: Utilities</b>	<b>406,640.27</b>	<b>305,928.09</b>
<b>Group : [S3L3.13C1]</b>	<b>Dietician: Salaries</b>		
<b>Subgroup : None</b>			
5061.00	Dietician	56,898.00	78,500.00
<b>Subtotal : None</b>		<b>56,898.00</b>	<b>78,500.00</b>
<b>Total [S3L3.13C1]</b>	<b>Dietician: Salaries</b>	<b>56,898.00</b>	<b>78,500.00</b>
<b>Group : [S3L3.18C1]</b>	<b>Dietary: Salaries</b>		
<b>Subgroup : None</b>			
56840	Dietary	577,856.49	519,020.91
<b>Subtotal : None</b>		<b>577,856.49</b>	<b>519,020.91</b>
<b>Total [S3L3.18C1]</b>	<b>Dietary: Salaries</b>	<b>577,856.49</b>	<b>519,020.91</b>
<b>Group : [S3L3.21C1]</b>	<b>Dietary: Food</b>		
<b>Subgroup : None</b>			
64405	Raw Food	339,186.12	286,291.44
64410	Dietary Supplement	7,384.66	15,194.58
68025	Enteral Food Supplement	9,878.30	15,187.33
<b>Subtotal : None</b>		<b>356,449.08</b>	<b>316,673.35</b>
<b>Total [S3L3.21C1]</b>	<b>Dietary: Food</b>	<b>356,449.08</b>	<b>316,673.35</b>
<b>Group : [S3L3.23C1]</b>	<b>Dietary: Supplies &amp; Expenses</b>		
<b>Subgroup : None</b>			
64415	Dietary Supplies	21,622.01	39,691.74
64420	Other Dietary Expense	5,171.24	4,877.24
<b>Subtotal : None</b>		<b>26,793.25</b>	<b>44,568.98</b>
<b>Total [S3L3.23C1]</b>	<b>Dietary: Supplies &amp; Expenses</b>	<b>26,793.25</b>	<b>44,568.98</b>
<b>Group : [S3L3.24C1]</b>	<b>Housekeeping / Laundry: Salaries</b>		
<b>Subgroup : [S3L3.24C1A] Housekeeping Salries</b>			
56850	Housekeeping	466,297.03	364,628.91
<b>Subtotal [S3L3.24C1A] Housekeeping Salries</b>		<b>466,297.03</b>	<b>364,628.91</b>
<b>Subgroup : [S3L3.24C1E] Laundry Salaries</b>			
56860	Laundry	64,194.52	32,363.77
<b>Subtotal [S3L3.24C1E] Laundry Salaries</b>		<b>64,194.52</b>	<b>32,363.77</b>
<b>Subgroup : None</b>			
<b>Subtotal : None</b>		<b>0.00</b>	<b>0.00</b>
<b>Total [S3L3.24C1]</b>	<b>Housekeeping / Laundry: Salaries</b>	<b>530,491.55</b>	<b>396,992.68</b>
<b>Group : [S3L3.28C1]</b>	<b>Housekeeping / Laundry: Supplies &amp; Expense</b>		
<b>Subgroup : [S3L3.28C1A] Housekeeping Supplies &amp; Expenses</b>			
66620	Housekeeping Supplies	46,482.69	60,309.22
<b>Subtotal [S3L3.28C1A] Housekeeping Supplies &amp; Expenses</b>		<b>46,482.69</b>	<b>60,309.22</b>
<b>Subgroup : [S3L3.28C1E] Laundry Supplies &amp; Expense</b>			
66600	Laundry Supplies	10,998.42	24,280.90
66615	Laundry Expense	7,124.67	8,304.47
<b>Subtotal [S3L3.28C1E] Laundry Supplies &amp; Expense</b>		<b>18,123.09</b>	<b>32,585.37</b>
<b>Total [S3L3.28C1]</b>	<b>Housekeeping / Laundry: Supplies &amp; Expens</b>	<b>64,605.78</b>	<b>92,894.59</b>



<b>Group : [S3L3.36C1] Unit Clerks &amp; Medical Records: Salaries</b>			
<b>Subgroup : None</b>			
56680	Central Supply	10,353.90	3,962.86
56750	Medical Records	111,513.57	54,211.41
<b>Subtotal : None</b>		<b>121,867.47</b>	<b>58,174.27</b>
<b>Total [S3L3.36C1] Unit Clerks &amp; Medical Records: Salaries</b>		<b>121,867.47</b>	<b>58,174.27</b>
<b>Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries</b>			
<b>Subgroup : [S3L3.40C1] MDS Salaries</b>			
56670	MDS	387,016.55	266,797.95
<b>Subtotal [S3L3.40C1] MDS Salaries</b>		<b>387,016.55</b>	<b>266,797.95</b>
<b>Total [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries</b>		<b>387,016.55</b>	<b>266,797.95</b>
<b>Group : [S3L3.48C1] Social Service Worker: Salaries</b>			
<b>Subgroup : None</b>			
56650	Admissions	356,770.12	378,713.38
56760	Social Worker	202,664.77	190,113.97
<b>Subtotal : None</b>		<b>559,434.89</b>	<b>568,827.35</b>
<b>Total [S3L3.48C1] Social Service Worker: Salaries</b>		<b>559,434.89</b>	<b>568,827.35</b>
<b>Group : [S3L3.51C1] Social Service Worker: Purchased Service</b>			
<b>Subgroup : None</b>			
64300	LCSW Contractor Expense	12,657.50	26,926.50
<b>Subtotal : None</b>		<b>12,657.50</b>	<b>26,926.50</b>
<b>Total [S3L3.51C1] Social Service Worker: Purchased Service</b>		<b>12,657.50</b>	<b>26,926.50</b>
<b>Group : [S3L3.56C1] Indirect Restorative Therapy: Salaries</b>			
<b>Subgroup : None</b>			
5250.00	Therapy Management Payroll	0.00	83,439.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>83,439.00</b>
<b>Total [S3L3.56C1] Indirect Restorative Therapy: Salaries</b>		<b>0.00</b>	<b>83,439.00</b>
<b>Group : [S3L3.60C1] Direct Restorative Therapy: Salaries</b>			
<b>Subgroup : None</b>			
56720	Physical Therapy	361,100.13	320,743.68
56730	Occupational Therapy	487,644.22	428,774.78
56740	Speech Therapy	130,488.46	161,205.21
56790	Respiratory	110,985.05	110,616.62
57330	Director of Rehabilitation	122,576.21	115,515.90
<b>Subtotal : None</b>		<b>1,212,794.07</b>	<b>1,136,856.19</b>
<b>Total [S3L3.60C1] Direct Restorative Therapy: Salaries</b>		<b>1,212,794.07</b>	<b>1,136,856.19</b>
<b>Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries</b>			
<b>Subgroup : None</b>			
56835	Recreation	168,065.34	174,930.59
<b>Subtotal : None</b>		<b>168,065.34</b>	<b>174,930.59</b>
<b>Total [S3L3.64C1] Recreational Therapy/Activities: Salaries</b>		<b>168,065.34</b>	<b>174,930.59</b>
<b>Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service</b>			
<b>Subgroup : None</b>			
64215	Facility Entertainment	41.18	0.00
<b>Subtotal : None</b>		<b>41.18</b>	<b>0.00</b>
<b>Total [S3L3.67C1] Recreational Therapy/Activities: Purchased Service</b>		<b>41.18</b>	<b>0.00</b>
<b>Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies &amp; Expenses</b>			
<b>Subgroup : None</b>			
64065	Medical Record Supplies	(1,604.86)	(519.82)
64205	Resident Entertainment	15,365.00	10,163.49
64210	Cable Television	38,237.08	33,389.64
69520	Activity Supplies	25,536.22	31,892.80
<b>Subtotal : None</b>		<b>77,533.44</b>	<b>74,926.11</b>
<b>Total [S3L3.68C1] Recreational Therapy/Activities: Supplies &amp; Expenses</b>		<b>77,533.44</b>	<b>74,926.11</b>
<b>Group : [S3L3.78C1] Travel: Motor Vehicle Expense</b>			
<b>Subgroup : None</b>			
63195	Travel - Mileage	4,507.38	5,632.09
67076	Automobile Fuel Expense	0.00	182.02
<b>Subtotal : None</b>		<b>4,507.38</b>	<b>5,814.11</b>
<b>Total [S3L3.78C1] Travel: Motor Vehicle Expense</b>		<b>4,507.38</b>	<b>5,814.11</b>
<b>Group : [S3L3.80C1] Variable Job Related Education</b>			

<b>Subgroup : None</b>			
63300	Professional Education	0.00	700.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>700.00</b>
<b>Total [S3L3.80C1]</b>	<b>Variable Job Related Education</b>	<b>0.00</b>	<b>700.00</b>
<b>Group : [S3L3.82C1] Physician Services: Medical Director</b>			
<b>Subgroup : None</b>			
64035	Medical Director Expense	100,800.00	91,950.00
<b>Subtotal : None</b>		<b>100,800.00</b>	<b>91,950.00</b>
<b>Total [S3L3.82C1]</b>	<b>Physician Services: Medical Director</b>	<b>100,800.00</b>	<b>91,950.00</b>
<b>Group : [S3L3.83C1] Physician Services: Advisory Physician</b>			
<b>Subgroup : None</b>			
64055	Other Physician Expense	0.00	953.63
<b>Subtotal : None</b>		<b>0.00</b>	<b>953.63</b>
<b>Total [S3L3.83C1]</b>	<b>Physician Services: Advisory Physician</b>	<b>0.00</b>	<b>953.63</b>
<b>Group : [S3L3.85C1] Physician Services: Employee Physicals</b>			
<b>Subgroup : None</b>			
61085	Employee Medical Expenses	0.00	40.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>40.00</b>
<b>Total [S3L3.85C1]</b>	<b>Physician Services: Employee Physicals</b>	<b>0.00</b>	<b>40.00</b>
<b>Group : [S3L3.87C1] Legend Drugs</b>			
<b>Subgroup : None</b>			
68070	Wound Care Expense	51,345.04	66,053.14
68075	Drugs-Prescription, Legend Drugs Other	16,691.86	17,208.62
68080	Drugs-Prescription, Legend Drugs Managed Ca	176,803.11	127,489.74
68085	Drugs-Prescription, Medicare A	330,738.31	372,780.86
68090	Drugs-Non-Prescription, Non-Legend	51,232.00	42,353.32
68100	IV Expense	86,814.36	107,665.40
68110	Oxygen	101,738.12	104,521.90
68115	Lab Expense	292,142.87	491,743.61
68120	X-Ray Expense	30,937.93	45,453.57
68130	DME (Durable Medical EQPT)	3,908.03	1,724.60
68140	Ambulance Expense	64,805.13	36,132.49
68145	Patient Transport - Non-Ambulance	152.00	0.00
<b>Subtotal : None</b>		<b>1,207,308.76</b>	<b>1,413,127.25</b>
<b>Total [S3L3.87C1]</b>	<b>Legend Drugs</b>	<b>1,207,308.76</b>	<b>1,413,127.25</b>
<b>Group : [S3L3.89C1] House Supplies Not Resold</b>			
<b>Subgroup : None</b>			
64015	Nursing Supplies	72,608.99	15,189.30
68015	Other Medical Services Expense	880.00	2,157.03
68030	Incontinent Briefs Expense	56,676.15	45,922.06
68045	Medical Supplies Expense	142,829.75	90,884.72
68055	Medical Supplies - Other	8,678.17	5,713.10
68095	Pharmacy Supplies	345.97	7,125.74
68105	Oxygen Supplies	44,590.08	2,493.81
69005	PT Supplies	17,553.53	18,285.64
69035	RT Supplies	399.27	75.60
<b>Subtotal : None</b>		<b>344,561.91</b>	<b>187,847.00</b>
<b>Total [S3L3.89C1]</b>	<b>House Supplies Not Resold</b>	<b>344,561.91</b>	<b>187,847.00</b>
<b>Group : [S3L3.92C1] Pharmacy Consultant</b>			
<b>Subgroup : None</b>			
64030	Pharmacy Consultant	10,681.20	11,292.86
<b>Subtotal : None</b>		<b>10,681.20</b>	<b>11,292.86</b>
<b>Total [S3L3.92C1]</b>	<b>Pharmacy Consultant</b>	<b>10,681.20</b>	<b>11,292.86</b>
<b>Group : [S3L4.10C1] Personal Property Tax Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
63395	Personal Property Tax Expense	2,757.61	11,540.77
<b>Subtotal : None</b>		<b>2,757.61</b>	<b>11,540.77</b>
<b>Total [S3L4.10C1]</b>	<b>Personal Property Tax Expense-SNF-CR</b>	<b>2,757.61</b>	<b>11,540.77</b>
<b>Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
67036	Facility Equipment Rental	0.00	1,220.00
68135	Equipment Rental - Other (Drugs & Supplies)	106,333.22	78,268.13
69045	PT/OT Equipment Rental	13,189.99	13,287.36
80010	Office Equipment Rental	15,403.29	25,612.65

<b>Subtotal : None</b>		<b>134,926.50</b>	<b>118,388.14</b>
<b>Total [S3L4.12C1]</b>	<b>Other Fixed Cost Expense-SNF-CR</b>	<b>134,926.50</b>	<b>118,388.14</b>
<b>Group : [S3L4.14C1]</b>	<b>Real Poperty Rent Expense-SNF-CR</b>		
<b>Subgroup : None</b>			
63272	Property Insurance - Related Party	10,273.59	10,078.20
63401	Real Estate Tax Expense - Related Party	118,811.81	151,886.70
80005	Rent - Related Party	887,087.61	1,132,205.42
<b>Subtotal : None</b>		<b>1,016,173.01</b>	<b>1,294,170.32</b>
<b>Total [S3L4.14C1]</b>	<b>Real Poperty Rent Expense-SNF-CR</b>	<b>1,016,173.01</b>	<b>1,294,170.32</b>
<b>Group : [CLA-53.01]</b>	<b>LA-Group Health/Life</b>		
<b>Subgroup : None</b>			
61030	Health Insurance Expense	354,595.20	375,861.75
61070	Basic Life Insurance	1,958.41	1,894.25
87200	Health Insurance Reserve Adjustment	391,409.00	589,384.38
<b>Subtotal : None</b>		<b>747,962.61</b>	<b>967,140.38</b>
<b>Total [CLA-53.01]</b>	<b>LA-Group Health/Life</b>	<b>747,962.61</b>	<b>967,140.38</b>
<b>Group : [CLA-53.02]</b>	<b>LA-Employee Pensions</b>		
<b>Subgroup : None</b>			
61020	401K Employer Match Expense	44,574.74	37,284.46
<b>Subtotal : None</b>		<b>44,574.74</b>	<b>37,284.46</b>
<b>Total [CLA-53.02]</b>	<b>LA-Employee Pensions</b>	<b>44,574.74</b>	<b>37,284.46</b>
<b>Group : [CLA-53.03]</b>	<b>LA-Employee Benefits</b>		
<b>Subgroup : None</b>			
61002	Benefit Allocation - Wage Transfer	39,182.55	54,068.19
61090	Employee Relations	62,840.82	45,560.25
61105	Other Employee Benefits	1,534.66	1,262.45
61120	Holiday Party	6,299.79	0.00
61125	Flowers & Gifts to Employees	319.95	473.47
63075	Criminal Record Check	11,191.40	8,126.50
63335	Uniform Expense	5,190.53	12,130.13
<b>Subtotal : None</b>		<b>126,559.70</b>	<b>121,620.99</b>
<b>Total [CLA-53.03]</b>	<b>LA-Employee Benefits</b>	<b>126,559.70</b>	<b>121,620.99</b>
<b>Group : [CLA-53.04]</b>	<b>LA-Payroll Taxes</b>		
<b>Subgroup : None</b>			
61000	Medicare Tax Expense	129,869.11	114,226.25
61001	Social Security Tax Expense	548,517.71	484,872.49
61005	SUI Tax Expense	65,736.08	111,876.30
61010	FUTA Tax Expense	8,658.62	8,347.69
61015	Other Payroll Tax Expense	38,210.29	37,156.21
<b>Subtotal : None</b>		<b>790,991.81</b>	<b>756,478.94</b>
<b>Total [CLA-53.04]</b>	<b>LA-Payroll Taxes</b>	<b>790,991.81</b>	<b>756,478.94</b>
<b>Group : [CLA-53.05]</b>	<b>LA-Workers Comp</b>		
<b>Subgroup : None</b>			
61045	Workers Comp Insurance Expense	313,531.32	270,420.09
87205	Workers Comp Reserve Adjustment	(64,882.40)	(114,640.84)
<b>Subtotal : None</b>		<b>248,648.92</b>	<b>155,779.25</b>
<b>Total [CLA-53.05]</b>	<b>LA-Workers Comp</b>	<b>248,648.92</b>	<b>155,779.25</b>
	<b>NET (INCOME) LOSS</b>	<b>0.00</b>	<b>0.00</b>
	<b>Sum of Account Groups</b>	<b>0.00</b>	<b>0.00</b>

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