

Client: **A347024 - Springside Rehab. & Skilled Care Center**  
Engagement: **MDMC 2022 - Springside Rehab. & Skilled Care Center**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	CAID PP-1 12/31/2021	JE Ref #	CAIDJE	CAID CP 12/31/2022
<b>Group : [BS] Balance Sheet</b>					
<b>Subgroup : None</b>					
30-100-1012-00	CASH DISBURSEMENT	1,434,108.54		0.00	411,758.00
30-100-1035-00	CASH PETTY CASH	750.00		0.00	750.00
30-105-1060-00	A/R ACCOUNTS RECEIVABLE	1,011,148.00		0.00	1,082,760.00
30-105-1061-00	A/R EXCHANGE	(10,582.39)		0.00	31,503.00
30-105-1120-00	A/R ALLOWANCE DOUBTFUL ACC	(79,999.62)		0.00	(82,848.00)
30-120-1250-00	PATIENT EXCHANGE	29,919.42		0.00	10,696.00
30-120-1280-00	PREPAID INSURANCE	25,875.76		0.00	18,246.00
30-120-1300-00	PREPD EXPENSE OTHER	10,477.48		0.00	15,169.00
30-135-1585-00	OTHER IMPROVEMENTS	30,420.07		0.00	96,394.00
30-135-1641-00	COMPUTER EQUIPMENT	23,358.35		0.00	29,754.00
30-135-1670-00	EQUIPMENT	107,298.17		0.00	129,199.00
30-136-1585-00	ACCUM DEPR OTHER IMPROVEN	(6,411.59)		0.00	(17,344.00)
30-136-1641-00	ACCUM DEPR COMPUTER EQUIP	(8,726.69)		0.00	(17,170.00)
30-136-1670-00	ACCUM DEPR EQUIPMENT	(30,404.58)		0.00	(42,229.00)
30-146-1820-00	LEASE ACQUISITION COSTS	175,683.23		0.00	175,683.00
30-147-1820-00	ACCUM AMORT LEASE ACQ COS	(72,412.78)		0.00	(90,116.00)
30-150-1866-00	REPLACEMENT RESERVE	451,020.40		0.00	589,020.00
30-150-1877-00	DEPOSITS OTHER	(2,365.01)		0.00	(2,365.00)
30-200-2010-00	A/P ACCOUNTS PAYABLE	(1,126,138.29)		0.00	(2,196,949.00)
30-200-2016-00	DUE TO/FROM MEDICARE	(62,709.17)		0.00	0.00
30-205-2030-00	ACCRUED EXPENSES	(374,198.59)		0.00	(408,819.00)
30-205-2035-00	ACCRUED PAYROLL	(87,024.14)		0.00	(80,339.00)
30-205-2036-00	ACCRUED VACATION PAY	(117,760.04)		0.00	(95,416.00)
30-220-2214-00	PAYROLL ACCRUED PAYROLL TA	(21,425.99)		0.00	(16,807.00)
30-230-2252-00	DEFERRED RENT	(255,998.22)		0.00	(230,809.00)
30-240-2316-00	DUE TO/FROM BANE WEST	382,800.00		0.00	382,800.00
30-240-2424-00	DUE SUGAR HILL	7,377.45		0.00	16,371.00
30-240-2426-00	DUE CRANEVILLE	(64,628.61)		0.00	(201,244.00)
30-245-2620-00	CAPITAL	(389,300.00)		0.00	(389,300.00)
30-260-2770-00	RETAINED EARNINGS	(111,452.34)		0.00	(1,005,340.00)
<b>Subtotal : None</b>		<b>868,698.82</b>		<b>0.00</b>	<b>(777,378.00)</b>
<b>Total [BS] Balance Sheet</b>		<b>868,698.82</b>		<b>0.00</b>	<b>(777,378.00)</b>
<b>Group : [PL] Profit &amp; Loss</b>					
<b>Subgroup : None</b>					
30-310-3000-00	PRIVATE ROOM & BOARD	(697,375.00)		0.00	(1,674,015.00)
30-310-3090-00	PRIVATE PY INCOME	(28,380.00)		0.00	(4,760.00)
30-310-3200-00	PRIVATE PHARMACY	267.47		0.00	(168.00)
30-310-3230-00	PRIVATE LABS	(46.33)		0.00	0.00
30-310-3320-00	PRIVATE SPEECH	(220.72)		0.00	(742.00)
30-310-3342-00	PRIVATE CONT ADJ	49.58		0.00	0.00
30-310-3390-00	PRIVATE ROUTINE/COMPLEX	(50.00)		0.00	0.00
30-311-3000-00	MEDICAID PENDING ROOM & BO	783,794.42		850,946.00	679,145.00
			CAIDJE -	850,946.00	
30-311-3090-00	MEDICAID PENDING PRIOR YEAR	10,063.32		0.00	60,784.00
30-315-3000-00	MEDICARE ROOM & BOARD	(3,909,972.19)		0.00	(2,463,647.00)
30-315-3200-00	MEDICARE PHARMACY	(267,134.27)		0.00	(204,477.00)
30-315-3210-00	MEDICARE IV THERAPY	(11,266.14)		0.00	(20,136.00)
30-315-3220-00	MEDICARE MED EQUIP	(1,162.00)		0.00	0.00
30-315-3230-00	MEDICARE LABS	(36,557.01)		0.00	(7,152.00)
30-315-3240-00	MEDICARE OXYGEN	(748.00)		0.00	(4,008.00)
30-315-3250-00	MEDICARE X-RAY	(5,591.96)		0.00	(3,338.00)
30-315-3300-00	MEDICARE PT	(854,201.64)		0.00	(531,407.00)
30-315-3301-00	MEDICARE PT EVAL	(12,331.44)		0.00	(28,676.00)
30-315-3310-00	MEDICARE OT	(541,228.54)		0.00	(361,023.00)
30-315-3311-00	MEDICARE OT EVAL	(11,940.30)		0.00	(26,539.00)
30-315-3320-00	MEDICARE SPEECH	(126,853.12)		0.00	(52,101.00)

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

Account	Description	CAID PP-1	JE Ref #	CAIDJE	CAID CP
		12/31/2021			12/31/2022
30-315-3321-00	MEDICARE ST EVAL	(12,329.90)		0.00	(18,413.00)
30-315-3342-00	MEDICARE CONT ADJ OTHER	1,869,902.26		0.00	1,257,269.00
30-315-4900-00	MEDICARE SEQ CONT ADJ	86.55		0.00	25,883.00
30-320-3300-00	MED B PT	(327,282.89)		0.00	(241,251.00)
30-320-3301-00	MED B PT EVALUATION	(5,832.54)		0.00	(9,762.00)
30-320-3310-00	MED B OT	(138,570.01)		0.00	(134,709.00)
30-320-3311-00	MED B OCCUPATIONAL THERAPY	(4,102.02)		0.00	(7,049.00)
30-320-3320-00	MED B SPEECH	(31,204.73)		0.00	(37,404.00)
30-320-3321-00	MED B ST EVAL	(1,279.42)		0.00	(6,100.00)
30-320-3342-00	MED B CONT ADJ OTHER	303,925.54		0.00	267,776.00
30-325-3000-00	MASS MEDICAID ROOM&BOARD	(4,065,983.14)		0.00	(4,639,534.00)
30-325-3010-00	MEDICAID COVID TRANS ADD-ON	(10,530.00)		0.00	(49,370.00)
30-325-3200-00	MEDICAID PHARMACY	(64,519.49)		0.00	(82,250.00)
30-325-3210-00	MEDICAID IV THERAPY	(64.48)		0.00	(3,436.00)
30-325-3230-00	MEDICAID LABS	(1,466.00)		0.00	(105.00)
30-325-3240-00	MEDICAID OXYGEN	(6,432.00)		0.00	(8,686.00)
30-325-3250-00	MEDICAID X-RAY	(154.00)		0.00	(440.00)
30-325-3300-00	MEDICAID PT	(73,821.32)		0.00	(37,561.00)
30-325-3301-00	MEDICAID PT EVAL	(454.68)		0.00	(2,566.00)
30-325-3310-00	MEDICAID OT	(31,303.82)		0.00	(15,877.00)
30-325-3311-00	MEDICAID OT EVAL	(659.34)		0.00	(1,070.00)
30-325-3320-00	MEDICAID SPEECH	(18,846.60)		0.00	(5,590.00)
30-325-3321-00	MEDICAID ST EVAL	(713.78)		0.00	(181.00)
30-325-3342-00	MEDICAID CONT ADJ OTHER	206,904.37		0.00	161,191.00
30-325-3390-00	MEDICAID ROUTINE/COMPLEX	(8,482.00)		0.00	0.00
30-326-3000-00	MEDICAID MGD CARE ROOM & B	(1,051.68)		0.00	(41,187.00)
30-326-3200-00	MEDICAID MGD CARE PHARMAC	(72.90)		0.00	(260.00)
30-326-3342-00	MEDICAID MGD CARE CONT ADJ	72.90		0.00	4,036.00
30-327-3000-00	NY MEDICAID ROOM&BOARD	(547,954.40)		0.00	(551,231.00)
30-327-3342-00	NY MEDICAID CONT ADJ OTHER	6,718.43		0.00	2,764.00
30-330-3000-00	INSURANCE ROOM & BOARD	(44,920.52)		0.00	(139,395.00)
30-330-3200-00	INSURANCE PHARMACY	(13,025.67)		0.00	(21,707.00)
30-330-3240-00	INSURANCE OXYGEN	(970.16)		0.00	(546.00)
30-330-3250-00	INSURANCE X-RAY	(154.00)		0.00	(70.00)
30-330-3300-00	INSURANCE PT	(14,027.54)		0.00	(82,671.00)
30-330-3301-00	INSURANCE PT EVAL	(1,089.72)		0.00	(5,948.00)
30-330-3310-00	INSURANCE OT	(9,604.60)		0.00	(46,006.00)
30-330-3311-00	INSURANCE OT EVAL	(1,054.62)		0.00	(4,664.00)
30-330-3320-00	INSURANCE SPEECH	(3,850.80)		0.00	(3,047.00)
30-330-3321-00	INSURANCE ST EVAL	(192.98)		0.00	(1,384.00)
30-330-3342-00	INSURANCE CONT ADJ	43,970.09		0.00	133,168.00
30-365-3422-00	DINING RM EXTRA GUEST	(319.58)		0.00	0.00
30-365-3484-00	TELEPHONE SERVICE INCOME	(7,390.00)		0.00	0.00
30-380-3880-00	INTEREST INCOME	(528.67)		0.00	(51.00)
30-385-3090-00	OTHER PRIOR YEAR INCOME	8,821.99		0.00	(38,925.00)
30-385-3790-00	OTHER MISCELLANEOUS INCOMI	(1,763,719.83)		0.00	(528,831.00)
30-400-4001-00	S&W ADMINISTRATION	148,186.85		0.00	144,225.00
30-400-4008-00	S&W CLERICAL	193,216.85		0.00	180,812.00
30-400-4010-98	S&W CLERICAL HO BILL-OUT	79,776.85		0.00	80,570.00
30-400-4151-00	PAYROLL/BKKP SERVICE	30,168.76		0.00	32,999.00
30-400-4160-00	MANAGEMENT FEE EXPENSE	509,534.08		0.00	523,917.00
30-400-4165-00	PROFESSIONAL SERVICES	8,209.95		0.00	15,774.00
30-400-4220-00	COMPUTER EXPENSE	97,272.91		0.00	104,184.00
30-400-4245-00	POSTAGE EXPENSE	3,221.55		0.00	2,670.00
30-400-4248-00	BANK CHARGES/FEES	10,194.72		0.00	13,426.00
30-400-4250-00	OFFICE SUPPLIES & EXPENSE	20,776.58		0.00	27,473.00
30-400-4256-00	EMPLOYEES EDUCATION	25.00		0.00	1,670.00
30-400-4257-00	LATE CHARGES	3,914.51		0.00	3,877.00
30-400-4258-00	FINES & PENALTY	29,969.65		0.00	0.00
30-400-4259-00	MISCELLANEOUS EXPENSE	5,997.51		0.00	16,691.00

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		12/31/2021			12/31/2022
30-400-4261-00	TELEPHONE	26,155.22		0.00	23,533.00
30-400-4265-00	USER FEE	551,681.90		0.00	653,806.00
30-400-4270-00	TRAVEL/MILEAGE	8,752.83		0.00	6,184.00
30-400-4295-00	ADVERTISING - HELP WANTED	52,947.52		0.00	91,238.00
30-400-4298-00	ADV/MARKETING PROMOTIONAL	18,215.06		0.00	14,920.00
30-400-4301-00	LICENSE DUES PT	18,920.50		0.00	16,039.00
30-400-4320-00	CORI CHECKS/BACKGROUND	2,866.51		0.00	2,791.00
30-400-4325-00	ACCOUNTING	18,488.00		0.00	22,182.00
30-400-4330-00	LEGAL	16,595.01		0.00	22,328.00
30-400-4333-00	UNEMPLOYMENT EXPENSE	1,076.68		0.00	0.00
30-400-4334-00	PENSION EXPENSE	2,149.06		0.00	1,361.00
30-400-4336-00	401K EXPENSE	3,051.94		0.00	3,046.00
30-400-4337-00	EMPLOYEE BENEFIT	9,977.72		0.00	9,467.00
30-400-4400-00	PAYROLL TAXES	442,592.06		0.00	415,427.00
30-400-4406-00	MA EMPLOYER MEDICAL LEAVE	22,408.36		0.00	37,990.00
30-400-4415-00	HEALTH INSURANCE	371,547.02		0.00	363,481.00
30-400-4425-00	WORKERS COMP INSURANCE	79,870.02		0.00	89,140.00
30-400-4427-00	GROUP LIFE INSURANCE	7,079.35		0.00	8,271.00
30-400-4452-00	INSURANCE LIABILITY & MALPRA	84,969.85		0.00	103,227.00
30-400-4453-00	INSURANCE - OTHER	1,261.31		0.00	5,790.00
30-400-4499-00	BAD DEBT EXPENSE	158,859.56		0.00	97,424.00
30-450-4510-00	REAL ESTATE TAXES	81,426.16		0.00	89,411.00
30-450-4535-00	RENT / MORTGAGE	329,335.49		0.00	314,530.00
30-450-4538-00	RENT EQUIPMENT	7,881.96		0.00	27,936.00
30-450-4545-99	AMORT MORTGAGE ACQ ALLOC/	17,703.36		0.00	17,703.00
30-450-4562-00	DEPRECIATION IMPROVEMENTS	3,519.80		0.00	10,932.00
30-450-4570-00	DEPRECIATION EQUIPMENT	10,046.08		0.00	11,825.00
30-450-4575-00	DEPRECIATION EQUIPMENT & CC	5,900.75		0.00	8,443.00
30-450-4590-00	INSURANCE BUILDING & EQUIPM	14,104.42		0.00	13,571.00
30-510-4021-00	S&W MAINTENANCE	134,860.26		0.00	118,741.00
30-510-4167-00	PURCHASED SERVICE	76,641.16		0.00	83,372.00
30-510-4251-00	SUPPLIES & EXPENSE	19,268.94		0.00	24,341.00
30-510-5121-00	ELECTRICITY	77,900.39		0.00	76,076.00
30-510-5123-00	WATER & SEWERAGE	15,900.00		0.00	20,200.00
30-510-5125-00	FUEL	829.61		0.00	0.00
30-510-5127-00	GAS	56,702.68		0.00	80,287.00
30-520-4032-00	S&W DIETARY	358,398.80		0.00	374,016.00
30-520-4167-98	SNF DIETARY PURCHASE SERVIC	44,100.00		0.00	48,225.00
30-520-4251-00	SUPPLIES & EXPENSE	22,900.12		0.00	24,650.00
30-520-5220-00	FOOD	202,365.05		0.00	248,460.00
30-520-5223-00	DIETARY SUPPLEMENTS	5,174.88		0.00	4,003.00
30-520-5234-00	DIETARY CONSULT	518.00		0.00	0.00
30-530-4040-00	S&W LAUNDRY	98,181.01		0.00	30,635.00
30-530-4251-00	SUPPLIES & EXPENSE	10,562.32		0.00	2,778.00
30-530-5340-00	LINEN & BEDDING	10,847.37		0.00	5,290.00
30-540-4045-00	S&W HOUSEKEEPING	176,646.24		0.00	66,502.00
30-540-4251-00	SUPPLIES & EXPENSE	24,123.17		0.00	13,734.00
30-600-4000-00	S&W DIRECTOR	124,650.83		0.00	129,842.00
30-600-4005-00	S&W ASSISTANT DIRECTOR	63,330.21		0.00	77,672.00
30-600-4051-00	S&W SUPERVISOR MEDICARE	215,967.83		0.00	183,394.00
30-600-4055-00	S&W STAFF DEVELOPMENT	60,948.41		0.00	54,301.00
30-600-4057-00	S&W MDS	75,717.55		0.00	97,108.00
30-600-4058-00	S&W MMQ	40,342.49		0.00	52,244.00
30-600-4060-00	S&W RN	165,644.57		0.00	161,043.00
30-600-4065-00	S&W LPN	1,017,494.94		0.00	861,064.00
30-600-4070-00	S&W NURSES AIDES	1,156,776.80		0.00	1,520,426.00
30-600-4075-00	S&W MEDICAL RECORDS	78,172.52		0.00	48,511.00
30-600-6036-00	PURCHASED SERVICE RN	94,772.80		0.00	292,059.00
30-600-6046-00	PURCHASED SERVICE LPN MEDI	247,301.04		0.00	601,284.00
30-600-6055-00	PURCHAED SERVICE NA	119,930.57		0.00	326,592.00

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		12/31/2021			12/31/2022
30-600-6080-00	SUPPLIES NURSING	238,955.66		0.00	187,664.00
30-650-4095-00	S&W OT	85,539.43		0.00	64,149.00
30-650-4096-00	S&W PHYSICAL THERAPY	104,832.16		0.00	102,591.00
30-650-4097-00	S&W SPEECH THERAPISTS	43,377.98		0.00	31,446.00
30-650-6511-00	MEDICAL DIRECTOR	54,000.00		0.00	54,500.00
30-650-6514-00	EMPLOYEE PHYSICALS	2,643.84		0.00	1,451.00
30-650-6530-00	PHARMACY CONSULT	13,501.30		0.00	12,525.00
30-650-6532-00	PHYSICIAN CARE - CONSULTANT	853.81		0.00	1,739.00
30-650-6540-00	PSYCHIATRIC CONSULT	2,918.60		0.00	1,407.00
30-650-6545-00	SOC SERV CONSULTANT	1,978.22		0.00	29,901.00
30-650-6560-00	OT SUPPLIES	46.81		0.00	56.00
30-650-6580-00	PT SUPPLIES	5,568.46		0.00	5,679.00
30-680-4105-00	S&W SOCIAL SERVICE	73,113.98		0.00	53,489.00
30-680-4106-00	S&W ADMIN & SOCIAL SERVICE	168,248.64		0.00	181,877.00
30-700-4111-00	S&W RECREATION	229,755.73		0.00	269,096.00
30-700-4167-00	PURCHASED SERVICE	8,845.00		0.00	12,365.00
30-700-4251-00	SUPPLIES & EXPENSE	27,714.27		0.00	23,807.00
30-770-7700-00	PRIV ANCIL PHARMACY	222.01		0.00	1,935.00
30-770-7730-00	PRIVATE ANCILLARY LABS	338.22		0.00	0.00
30-770-7740-00	PRIV ANCIL OXYGEN	236.00		0.00	367.00
30-770-7990-00	PRIV ANCIL ROUTINE/COMPLEX	2,337.51		0.00	264.00
30-772-7700-00	MCARE ANCIL PHARMACY	187,513.28		0.00	92,022.00
30-772-7710-00	MCARE ANCI IV	5,698.27		0.00	15,445.00
30-772-7730-00	MCARE ANCI LABS	37,171.04		0.00	7,249.00
30-772-7740-00	MCARE ANCIL OXYGEN	2,095.00		0.00	2,287.00
30-772-7750-00	MCARE ANCIL X-RAY	7,151.96		0.00	4,763.00
30-772-7760-00	MCARE ANCIL AMBULANCE	1,751.27		0.00	10,096.00
30-772-7990-00	MCARE ANCI ROUTINE/CMPLX	7,599.01		0.00	264.00
30-776-7700-00	MCAID ANCIL PHARMACY	51,145.69		0.00	47,709.00
30-776-7710-00	MCAID ANCI IV	48.36		0.00	1,648.00
30-776-7730-00	MCAID ANCIL LAB	1,295.81		0.00	171.00
30-776-7740-00	MCAID ANCIL OXYGEN	12,819.00		0.00	5,743.00
30-776-7750-00	MCAID ANCIL X-RAY	344.00		0.00	779.00
30-776-7990-00	MCAID ANCI ROUTINE/CMPLX	3,467.88		0.00	0.00
30-778-7700-00	MGD ANCIL PHARMACY	7,071.19		0.00	9,391.00
30-778-7710-00	MGD ANCI IV	2,545.52		0.00	1,700.00
30-778-7740-00	MGD ANCIL OXYGEN	22,238.80		0.00	17,331.00
30-778-7750-00	MGD ANCIL X-RAY	154.00		0.00	797.00
30-778-7760-00	MGD ANCIL AMBULANCE	279.26		0.00	14.00
30-778-7799-00	MGD MISC CONSOLIDATE	6,112.55		0.00	306.00
30-778-7990-00	MGD ANCI ROUTINE/CMPLX	904.19		0.00	0.00
30-802-7820-00	MCARE THER ST	390.00		0.00	0.00
30-804-7820-00	MED B THER ST	194.52		0.00	0.00
30-810-7802-00	S&W PTA	197,068.80		0.00	137,846.00
30-810-7803-00	S&W REGIONAL DIRECTOR	94,315.00		0.00	98,323.00
30-810-7810-00	S&W COTA	59,527.51		0.00	51,962.00
30-810-7822-00	S&W RESP. THERAPIST	2,283.75		0.00	0.00
30-860-8030-00	COVID 19 EXPENSES	542,048.11		0.00	194,643.00
30-860-8035-00	S&W COVID 19 EXPENSES	(163,923.92)		0.00	0.00
30-950-7730-00	PRIOR YEAR OTHER EXPENSE	5,531.44		0.00	(13,401.00)
3023-10	Medicaid Resource Income	(850,946.00)		(850,946.00)	(850,946.00)
			CAIDJE -	(850,946.00)	
<b>Subtotal : None</b>		<b>(868,698.82)</b>		<b>0.00</b>	<b>777,378.00</b>
<b>Total [PL] Profit &amp; Loss</b>		<b>(868,698.82)</b>		<b>0.00</b>	<b>777,378.00</b>
<b>Sum of Account Groups</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>

**Tickmarks**

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Client: **A347024 - Springside Rehab. & Skilled Care Center**  
Engagement: **MDMC 2022 - Springside Rehab. & Skilled Care Center**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:02 - SNF-Groupings**

Account	Description	CAID CP 12/31/2022	FS PP-1 12/31/2021
<b>Group : [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>		
<b>Subgroup : None</b>			
30-100-1012-00	CASH DISBURSEMENT	411,758.00	1,434,108.54
30-100-1014-00	CASH CITIZENS - BOS	1,070,602.00	0.00
30-100-1035-00	CASH PETTY CASH	750.00	750.00
<b>Subtotal : None</b>		<b>1,483,110.00</b>	<b>1,434,858.54</b>
<b>Total [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>	<b>1,483,110.00</b>	<b>1,434,858.54</b>
<b>Group : [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>		
<b>Subgroup : [S6L1.5C1A/ R Self-Pay Patients (Private)]</b>			
30-105-1060-00	A/R ACCOUNTS RECEIVABLE	1,082,760.00	1,011,148.00
<b>Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)</b>		<b>1,082,760.00</b>	<b>1,011,148.00</b>
<b>Total [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>	<b>1,082,760.00</b>	<b>1,011,148.00</b>
<b>Group : [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>		
<b>Subgroup : None</b>			
30-105-1120-00	A/R ALLOWANCE DOUBTFUL ACCOU	(82,848.00)	(79,999.62)
<b>Subtotal : None</b>		<b>(82,848.00)</b>	<b>(79,999.62)</b>
<b>Total [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>	<b>(82,848.00)</b>	<b>(79,999.62)</b>
<b>Group : [S6L1.8C1]</b>	<b>Receivable from Affiliates/Related Parties</b>		
<b>Subgroup : None</b>			
30-240-2310-10	DUE TO/FROM BANE CARE MGT	145,231.00	0.00
30-240-2315-10	DUE TO/FROM BANE CONCORD	107,500.00	0.00
30-240-2316-00	DUE TO/FROM BANE WEST	382,800.00	382,800.00
30-240-2317-10	DUE TO/FROM SEACOAST	(42,106.00)	0.00
30-240-2424-00	DUE SUGAR HILL	16,371.00	7,377.45
30-240-2426-00	DUE CRANEVILLE	(201,244.00)	(64,628.61)
<b>Subtotal : None</b>		<b>408,552.00</b>	<b>325,548.84</b>
<b>Total [S6L1.8C1]</b>	<b>Receivable from Affiliates/Related Parties</b>	<b>408,552.00</b>	<b>325,548.84</b>
<b>Group : [S6L1.11C1]</b>	<b>Other Receivables</b>		
<b>Subgroup : None</b>			
30-105-1061-00	A/R EXCHANGE	31,503.00	(10,582.39)
30-120-1250-00	PATIENT EXCHANGE	10,696.00	29,919.42
<b>Subtotal : None</b>		<b>42,199.00</b>	<b>19,337.03</b>
<b>Total [S6L1.11C1]</b>	<b>Other Receivables</b>	<b>42,199.00</b>	<b>19,337.03</b>
<b>Group : [S6L1.13C1]</b>	<b>Prepaid Insurance</b>		
<b>Subgroup : None</b>			
30-120-1280-00	PREPAID INSURANCE	18,246.00	25,875.76
<b>Subtotal : None</b>		<b>18,246.00</b>	<b>25,875.76</b>
<b>Total [S6L1.13C1]</b>	<b>Prepaid Insurance</b>	<b>18,246.00</b>	<b>25,875.76</b>
<b>Group : [S6L1.15C1]</b>	<b>Other Prepaid Expenses</b>		
<b>Subgroup : None</b>			
30-120-1300-00	PREPD EXPENSE OTHER	15,169.00	10,477.48
<b>Subtotal : None</b>		<b>15,169.00</b>	<b>10,477.48</b>
<b>Total [S6L1.15C1]</b>	<b>Other Prepaid Expenses</b>	<b>15,169.00</b>	<b>10,477.48</b>
<b>Group : [S6L1.17C1]</b>	<b>Other Current Assets</b>		
<b>Subgroup : None</b>			
30-146-1820-00	LEASE ACQUISITION COSTS	175,683.00	175,683.23
30-147-1820-00	ACCUM AMORT LEASE ACQ COSTS	(90,116.00)	(72,412.78)
30-150-1866-00	REPLACEMENT RESERVE	589,020.00	451,020.40
30-150-1877-00	DEPOSITS OTHER	(2,365.00)	(2,365.01)
<b>Subtotal : None</b>		<b>672,222.00</b>	<b>551,925.84</b>
<b>Total [S6L1.17C1]</b>	<b>Other Current Assets</b>	<b>672,222.00</b>	<b>551,925.84</b>

<b>Group : [S6L2.3C1] Improvements - Cost</b>			
<b>Subgroup : [S6L2.3C1] Other Improvements</b>			
30-135-1585-00	OTHER IMPROVEMENTS	96,394.00	30,420.07
<b>Subtotal [S6L2.3C1C] Other Improvements</b>		<b>96,394.00</b>	<b>30,420.07</b>
			65,973.93
<b>Subgroup : [S6L2.3C1A/D] Other Improvements</b>			
30-136-1585-00	ACCUM DEPR OTHER IMPROVEMENT	(17,344.00)	(6,411.59)
<b>Subtotal [S6L2.3C1F] A/D Other Improvements</b>		<b>(17,344.00)</b>	<b>(6,411.59)</b>
			(10,932.41)
<b>Total [S6L2.3C1] Improvements - Cost</b>		<b>79,050.00</b>	<b>24,008.48</b>
<b>Group : [S6L2.4C1] Equipment</b>			
<b>Subgroup : [S6L2.4C1] Equipment Cost</b>			
30-135-1641-00	COMPUTER EQUIPMENT	29,754.00	23,358.35
30-135-1670-00	EQUIPMENT	129,199.00	107,298.17
<b>Subtotal [S6L2.4C1A] Equipment Cost</b>		<b>158,953.00</b>	<b>130,656.52</b>
			28,296.48
<b>Subgroup : [S6L2.4C1A/D] Equipment</b>			
30-136-1641-00	ACCUM DEPR COMPUTER EQUIPMENT	(17,170.00)	(8,726.69)
30-136-1670-00	ACCUM DEPR EQUIPMENT	(42,229.00)	(30,404.58)
<b>Subtotal [S6L2.4C1b] A/D Equipment</b>		<b>(59,399.00)</b>	<b>(39,131.27)</b>
			(20,267.73)
<b>Total [S6L2.4C1] Equipment</b>		<b>99,554.00</b>	<b>91,525.25</b>
<b>Group : [S6L3.5C1] Mortgage Acquisition Costs</b>			
<b>Subgroup : None</b>			
30-146-1828-00	LOAN ACQUISITION COSTS	8,750.00	0.00
<b>Subtotal : None</b>		<b>8,750.00</b>	<b>0.00</b>
<b>Total [S6L3.5C1] Mortgage Acquisition Costs</b>		<b>8,750.00</b>	<b>0.00</b>
<b>Group : [S6L5.1C1] Trade Payable</b>			
<b>Subgroup : None</b>			
30-200-2010-00	A/P ACCOUNTS PAYABLE	(2,196,949.00)	(1,126,138.29)
30-200-2401-00	A/P MGMT FEE PAYABLE	(9,847.00)	0.00
<b>Subtotal : None</b>		<b>(2,206,796.00)</b>	<b>(1,126,138.29)</b>
<b>Total [S6L5.1C1] Trade Payable</b>		<b>(2,206,796.00)</b>	<b>(1,126,138.29)</b>
<b>Group : [S6L5.2C1] Accrued Expenses</b>			
<b>Subgroup : None</b>			
30-205-2030-00	ACCRUED EXPENSES	(408,819.00)	(374,198.59)
<b>Subtotal : None</b>		<b>(408,819.00)</b>	<b>(374,198.59)</b>
<b>Total [S6L5.2C1] Accrued Expenses</b>		<b>(408,819.00)</b>	<b>(374,198.59)</b>
<b>Group : [S6L5.3C1] Due to Insurance Payers</b>			
<b>Subgroup : [S6L5.3C1] Due Medicare Estimated</b>			
30-200-2016-00	DUE TO/FROM MEDICARE	0.00	(62,709.17)
<b>Subtotal [S6L5.3C1F] Due Medicare Estimated</b>		<b>0.00</b>	<b>(62,709.17)</b>
<b>Subgroup : None</b>			
<b>Subtotal : None</b>		<b>0.00</b>	<b>0.00</b>
<b>Total [S6L5.3C1] Due to Insurance Payers</b>		<b>0.00</b>	<b>(62,709.17)</b>
<b>Group : [S6L5.6C1] Long Term Debt, Current Portion-Banks, Mortgages, Other</b>			
<b>Subgroup : [S6L5.6C1] Current LT Debt-Banks</b>			
30-240-2428-00	LINE OF CREDIT - CNH	35,805.00	0.00
<b>Subtotal [S6L5.6C1A] Current LT Debt-Banks</b>		<b>35,805.00</b>	<b>0.00</b>
<b>Total [S6L5.6C1] Long Term Debt, Current Portion-Ban</b>		<b>35,805.00</b>	<b>0.00</b>
<b>Group : [S6L5.7C1] Accrued Salaries &amp; Payroll Liabilities</b>			
<b>Subgroup : [S6L5.7C1] Accrued Salaries</b>			
30-205-2035-00	ACCRUED PAYROLL	(80,339.00)	(87,024.14)
30-205-2036-00	ACCRUED VACATION PAY	(95,416.00)	(117,760.04)
<b>Subtotal [S6L5.7C1A] Accrued Salaries</b>		<b>(175,755.00)</b>	<b>(204,784.18)</b>
<b>Subgroup : [S6L5.7C1] Accrued Pauroll Taxes Payable</b>			



30-220-2214-00	PAYROLL ACCRUED PAYROLL TAXES	(16,807.00)	(21,425.99)
<b>Subtotal [S6L5.7C1C] Accrued Payroll Taxes Payable</b>		<b>(16,807.00)</b>	<b>(21,425.99)</b>
<b>Subgroup : [S6L5.7C1D] Other Payroll Liabilities</b>			
30-225-2234-00	MA EE FAMILY MEDICAL LEAVE(M1)	(3,512.00)	0.00
<b>Subtotal [S6L5.7C1D] Other Payroll Liabilities</b>		<b>(3,512.00)</b>	<b>0.00</b>
<b>Subgroup : None</b>			
30-205-2037-00	ACCRUED PERSONAL TIME	(90,584.00)	0.00
<b>Subtotal : None</b>		<b>(90,584.00)</b>	<b>0.00</b>
<b>Total [S6L5.7C1] Accrued Salaries &amp; Payroll Liabilities</b>		<b>(286,658.00)</b>	<b>(226,210.17)</b>
<b>Group : [S6L5.10C1] Other Current Liabilities</b>			
<b>Subgroup : None</b>			
2035-00	Deferred Revenue - Future Cash AR Agi	(112,237.00)	0.00
30-230-2252-00	DEFERRED RENT	(230,809.00)	(255,998.22)
30-230-2253-00	SUSPENSE DOLLARS POLLING	12.00	0.00
<b>Subtotal : None</b>		<b>(343,034.00)</b>	<b>(255,998.22)</b>
<b>Total [S6L5.10C1] Other Current Liabilities</b>		<b>(343,034.00)</b>	<b>(255,998.22)</b>
<b>Group : [S6L8B.1C1] Owners Equity Balance Prior Year</b>			
<b>Subgroup : None</b>			
30-245-2620-00	CAPITAL	(389,300.00)	(389,300.00)
30-260-2770-00	RETAINED EARNINGS	(1,005,340.00)	(111,452.34)
<b>Subtotal : None</b>		<b>(1,394,640.00)</b>	<b>(500,752.34)</b>
<b>Total [S6L8B.1C1] Owners Equity Balance Prior Year</b>		<b>(1,394,640.00)</b>	<b>(500,752.34)</b>
<b>Group : [S2L1.1C1] Private Pay</b>			
<b>Subgroup : None</b>			
30-310-3000-00	PRIVATE ROOM & BOARD	(1,674,015.00)	(697,375.00)
<b>Subtotal : None</b>		<b>(1,674,015.00)</b>	<b>(697,375.00)</b>
<b>Total [S2L1.1C1] Private Pay</b>		<b>(1,674,015.00)</b>	<b>(697,375.00)</b>
<b>Group : [S2L1.4C1] Medicare-Fee-For-Service</b>			
<b>Subgroup : None</b>			
30-315-3000-00	MEDICARE ROOM & BOARD	(2,463,647.00)	(3,909,972.19)
<b>Subtotal : None</b>		<b>(2,463,647.00)</b>	<b>(3,909,972.19)</b>
<b>Total [S2L1.4C1] Medicare-Fee-For-Service</b>		<b>(2,463,647.00)</b>	<b>(3,909,972.19)</b>
<b>Group : [S2L1.5C1] Medicare Managed Care (Part C)</b>			
<b>Subgroup : None</b>			
30-330-3000-00	INSURANCE ROOM & BOARD	(139,395.00)	(44,920.52)
<b>Subtotal : None</b>		<b>(139,395.00)</b>	<b>(44,920.52)</b>
<b>Total [S2L1.5C1] Medicare Managed Care (Part C)</b>		<b>(139,395.00)</b>	<b>(44,920.52)</b>
<b>Group : [S2L1.6C1] MassHealth Fee-for-Service</b>			
<b>Subgroup : None</b>			
30-311-3000-00	MEDICAID PENDING ROOM & BOARD	679,145.00	(67,151.58)
30-311-3090-00	MEDICAID PENDING PRIOR YEAR	60,784.00	10,063.32
30-325-3000-00	MASS MEDICAID ROOM&BOARD	(4,639,534.00)	(4,065,983.14)
<b>Subtotal : None</b>		<b>(3,899,605.00)</b>	<b>(4,123,071.40)</b>
<b>Total [S2L1.6C1] MassHealth Fee-for-Service</b>		<b>(3,899,605.00)</b>	<b>(4,123,071.40)</b>
<b>Group : [S2L1.11C1] Medicaid Out of State</b>			
<b>Subgroup : None</b>			
30-327-3000-00	NY MEDICAID ROOM&BOARD	(551,231.00)	(547,954.40)
30-327-3342-00	NY MEDICAID CONT ADJ OTHER	2,764.00	6,718.43
<b>Subtotal : None</b>		<b>(548,467.00)</b>	<b>(541,235.97)</b>
<b>Total [S2L1.11C1] Medicaid Out of State</b>		<b>(548,467.00)</b>	<b>(541,235.97)</b>
<b>Group : [S2L1.12C1] Medicaid Patient Paid Amount</b>			
<b>Subgroup : None</b>			
3023-10	Medicaid Resource Income	(850,946.00)	0.00
<b>Subtotal : None</b>		<b>(850,946.00)</b>	<b>0.00</b>
<b>Total [S2L1.12C1] Medicaid Patient Paid Amount</b>		<b>(850,946.00)</b>	<b>0.00</b>
<b>Group : [S2L1.15C1] Other Payer Revenue</b>			

771003 (623,637.00)

<b>Subgroup : None</b>			
30-326-3000-00	MEDICAID MGD CARE ROOM & BOAR	(41,187.00)	(1,051.68)
<b>Subtotal : None</b>		<b>(41,187.00)</b>	<b>(1,051.68)</b>
<b>Total [S2L1.15C1]</b>	<b>Other Payer Revenue</b>	<b>(41,187.00)</b>	<b>(1,051.68)</b>

<b>Group : [S2L1.1C2]</b>			
<b>Subgroup : None</b>			
30-310-3200-00	PRIVATE PHARMACY	(168.00)	267.47
30-310-3230-00	PRIVATE LABS	0.00	(46.33)
30-310-3250-00	PRIVATE X-RAY	(70.00)	0.00
30-310-3300-00	PRIVATE PT	(5,896.00)	0.00
30-310-3301-00	PRIVATE PT EVAL	(638.00)	0.00
30-310-3311-00	PRIVATE OT EVAL	(434.00)	0.00
30-310-3320-00	PRIVATE SPEECH	(742.00)	(220.72)
30-310-3342-00	PRIVATE CONT ADJ	0.00	266.00
30-310-3390-00	PRIVATE ROUTINE/COMPLEX	0.00	(50.00)
<b>Subtotal : None</b>		<b>(7,948.00)</b>	<b>216.42</b>
<b>Total [S2L1.1C2]</b>	<b>Ancillary-Private Pay</b>	<b>(7,948.00)</b>	<b>216.42</b>

<b>Group : [S2L1.2C2]</b>			
<b>Subgroup : None</b>			
30-330-3200-00	INSURANCE PHARMACY	(21,707.00)	(13,025.67)
30-330-3240-00	INSURANCE OXYGEN	(546.00)	(970.16)
30-330-3250-00	INSURANCE X-RAY	(70.00)	(154.00)
30-330-3300-00	INSURANCE PT	(82,671.00)	(14,027.54)
30-330-3301-00	INSURANCE PT EVAL	(5,948.00)	(1,089.72)
30-330-3310-00	INSURANCE OT	(46,006.00)	(9,604.60)
30-330-3311-00	INSURANCE OT EVAL	(4,664.00)	(1,054.62)
30-330-3320-00	INSURANCE SPEECH	(3,047.00)	(3,850.80)
30-330-3321-00	INSURANCE ST EVAL	(1,384.00)	(192.98)
30-330-3342-00	INSURANCE CONT ADJ	133,168.00	47,801.61
<b>Subtotal : None</b>		<b>(32,875.00)</b>	<b>3,831.52</b>
<b>Total [S2L1.2C2]</b>	<b>Ancillary-Commerical Managed Care</b>	<b>(32,875.00)</b>	<b>3,831.52</b>

<b>Group : [S2L1.4C2]</b>			
<b>Subgroup : None</b>			
30-315-3200-00	MEDICARE PHARMACY	(204,477.00)	(267,134.27)
30-315-3210-00	MEDICARE IV THERAPY	(20,136.00)	(11,266.14)
30-315-3220-00	MEDICARE MED EQUIP	0.00	(1,162.00)
30-315-3230-00	MEDICARE LABS	(7,152.00)	(36,557.01)
30-315-3240-00	MEDICARE OXYGEN	(4,008.00)	(748.00)
30-315-3250-00	MEDICARE X-RAY	(3,338.00)	(5,591.96)
30-315-3300-00	MEDICARE PT	(531,407.00)	(854,201.64)
30-315-3301-00	MEDICARE PT EVAL	(28,676.00)	(12,331.44)
30-315-3310-00	MEDICARE OT	(361,023.00)	(541,228.54)
30-315-3311-00	MEDICARE OT EVAL	(26,539.00)	(11,940.30)
30-315-3320-00	MEDICARE SPEECH	(52,101.00)	(126,853.12)
30-315-3321-00	MEDICARE ST EVAL	(18,413.00)	(12,329.90)
30-315-3342-00	MEDICARE CONT ADJ OTHER	1,257,269.00	1,865,854.32
30-315-4900-00	MEDICARE SEQ CONT ADJ	25,883.00	86.55
30-320-3291-00	MED B FLU VACCINE INCOME	(6,848.00)	0.00
30-320-3300-00	MED B PT	(241,251.00)	(327,282.89)
30-320-3301-00	MED B PT EVALUATION	(9,762.00)	(5,832.54)
30-320-3310-00	MED B OT	(134,709.00)	(138,570.01)
30-320-3311-00	MED B OCCUPATIONAL THERAPY	(7,049.00)	(4,102.02)
30-320-3320-00	MED B SPEECH	(37,404.00)	(31,204.73)
30-320-3321-00	MED B ST EVAL	(6,100.00)	(1,279.42)
30-320-3342-00	MED B CONT ADJ OTHER	267,776.00	303,925.54
30-320-4900-00	MED B SEQUESTRATION	1,930.00	0.00
<b>Subtotal : None</b>		<b>(147,535.00)</b>	<b>(219,749.52)</b>
<b>Total [S2L1.4C2]</b>	<b>Ancillary-Medicare Fee-for-Service</b>	<b>(147,535.00)</b>	<b>(219,749.52)</b>

<b>Group : [S2L1.6C2]</b>			
<b>Subgroup : None</b>			
30-325-3010-00	MEDICAID COVID TRANS ADD-ON	(49,370.00)	(10,530.00)
30-325-3200-00	MEDICAID PHARMACY	(82,250.00)	(64,519.49)
30-325-3210-00	MEDICAID IV THERAPY	(3,436.00)	(64.48)

30-325-3230-00	MEDICAID LABS	(105.00)	(1,466.00)
30-325-3240-00	MEDICAID OXYGEN	(8,686.00)	(6,432.00)
30-325-3250-00	MEDICAID X-RAY	(440.00)	(154.00)
30-325-3300-00	MEDICAID PT	(37,561.00)	(73,821.32)
30-325-3301-00	MEDICAID PT EVAL	(2,566.00)	(454.68)
30-325-3310-00	MEDICAID OT	(15,877.00)	(31,303.82)
30-325-3311-00	MEDICAID OT EVAL	(1,070.00)	(659.34)
30-325-3320-00	MEDICAID SPEECH	(5,590.00)	(18,846.60)
30-325-3321-00	MEDICAID ST EVAL	(181.00)	(713.78)
30-325-3342-00	MEDICAID CONT ADJ OTHER	161,191.00	206,904.37
30-325-3390-00	MEDICAID ROUTINE/COMPLEX	0.00	(8,482.00)
30-326-3200-00	MEDICAID MGD CARE PHARMACY	(260.00)	(72.90)
30-326-3300-00	MEDICAID MGD CARE PT	(2,374.00)	0.00
30-326-3310-00	MEDICAID MGD CARE OT	(1,487.00)	0.00
30-326-3342-00	MEDICAID MGD CARE CONT ADJ	4,036.00	72.90
<b>Subtotal : None</b>		<b>(46,026.00)</b>	<b>(10,543.14)</b>
<b>Total [S2L1.6C2]</b>	<b>Ancillary-MassHealth Fee-for-Service</b>	<b>(46,026.00)</b>	<b>(10,543.14)</b>

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

**Subgroup : None**

30-385-3790-00	OTHER MISCELLANEOUS INCOME	(528,831.00)	(1,763,719.83)
<b>Subtotal : None</b>		<b>(528,831.00)</b>	<b>(1,763,719.83)</b>
<b>Total [S2L3.2C1]</b>	<b>Endowment &amp; Other Non Recoverab</b>	<b>(528,831.00)</b>	<b>(1,763,719.83)</b>

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

**Subgroup : None**

30-310-3090-00	PRIVATE PY INCOME	(4,760.00)	(28,380.00)
30-315-3090-00	MEDICARE PY INCOME	(6,850.00)	0.00
30-325-3090-00	MEDICAID PY INCOME	(63,560.00)	0.00
30-330-3090-00	INSURANCE PY INCOME	(160.00)	0.00
30-385-3090-00	OTHER PRIOR YEAR INCOME	(38,925.00)	8,821.99
30-950-7730-00	PRIOR YEAR OTHER EXPENSE	(13,401.00)	5,531.44
<b>Subtotal : None</b>		<b>(127,656.00)</b>	<b>(14,026.57)</b>
<b>Total [S2L3.6C1]</b>	<b>Prior Year Retroactive Revenue</b>	<b>(127,656.00)</b>	<b>(14,026.57)</b>

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

**Subgroup : None**

30-380-3880-00	INTEREST INCOME	(51.00)	(528.67)
<b>Subtotal : None</b>		<b>(51.00)</b>	<b>(528.67)</b>
<b>Total [S2L3.7C1]</b>	<b>Interest Income</b>	<b>(51.00)</b>	<b>(528.67)</b>

**Group : [S2L3.9C1] Administrative & General Recoverable Income**

**Subgroup : None**

30-365-3422-00	DINING RM EXTRA GUEST	0.00	(319.58)
30-365-3484-00	TELEPHONE SERVICE INCOME	0.00	(7,390.00)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(7,709.58)</b>
<b>Total [S2L3.9C1]</b>	<b>Administrative &amp; General Recoverabl</b>	<b>0.00</b>	<b>(7,709.58)</b>

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

**Subgroup : None**

30-600-4000-00	S&W DIRECTOR	129,842.00	124,650.83
<b>Subtotal : None</b>		<b>129,842.00</b>	<b>124,650.83</b>
<b>Total [S3L1.1C1]</b>	<b>Director of Nurses Salary</b>	<b>129,842.00</b>	<b>124,650.83</b>

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

**Subgroup : None**

30-600-4005-00	S&W ASSISTANT DIRECTOR	77,672.00	63,330.21
30-600-4051-00	S&W SUPERVISOR MEDICARE	183,394.00	215,967.83
30-600-4060-00	S&W RN	161,043.00	165,644.57
<b>Subtotal : None</b>		<b>422,109.00</b>	<b>444,942.61</b>
<b>Total [S3L1.7C1]</b>	<b>Registered Nurses Salaries</b>	<b>422,109.00</b>	<b>444,942.61</b>

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

**Subgroup : None**

30-600-6036-00	PURCHASED SERVICE RN	292,059.00	94,772.80
<b>Subtotal : None</b>		<b>292,059.00</b>	<b>94,772.80</b>
<b>Total [S3L1.10C1]</b>	<b>Registered Nurses Purchased Service</b>	<b>292,059.00</b>	<b>94,772.80</b>

<b>Group : [S3L1.12C1] Licensed Practical Nurses Salary</b>			
<b>Subgroup : None</b>			
30-600-4065-00	S&W LPN	861,064.00	1,017,494.94
<b>Subtotal : None</b>		<b>861,064.00</b>	<b>1,017,494.94</b>
<b>Total [S3L1.12C1] Licensed Practical Nurses Salary</b>		<b>861,064.00</b>	<b>1,017,494.94</b>
<b>Group : [S3L1.15C1] Licensed Practical Nurses Purchased Service Per Diem</b>			
<b>Subgroup : None</b>			
30-600-6046-00	PURCHASED SERVICE LPN MEDICAR	601,284.00	247,301.04
<b>Subtotal : None</b>		<b>601,284.00</b>	<b>247,301.04</b>
<b>Total [S3L1.15C1] Licensed Practical Nurses Purchased</b>		<b>601,284.00</b>	<b>247,301.04</b>
<b>Group : [S3L1.17C1] Certified Nurses Aides Salaries</b>			
<b>Subgroup : None</b>			
30-600-4070-00	S&W NURSES AIDES	1,520,426.00	1,156,776.80
<b>Subtotal : None</b>		<b>1,520,426.00</b>	<b>1,156,776.80</b>
<b>Total [S3L1.17C1] Certified Nurses Aides Salaries</b>		<b>1,520,426.00</b>	<b>1,156,776.80</b>
<b>Group : [S3L1.20C1] Certified Nurses Aides Purchased Service Per Diem</b>			
<b>Subgroup : None</b>			
30-600-6055-00	PURCHAEED SERVICE NA	326,592.00	119,930.57
<b>Subtotal : None</b>		<b>326,592.00</b>	<b>119,930.57</b>
<b>Total [S3L1.20C1] Certified Nurses Aides Purchased Ser</b>		<b>326,592.00</b>	<b>119,930.57</b>
<b>Group : [S3L2.1C1] Administration Salaries</b>			
<b>Subgroup : [S3L2.1C1] Administrator Salaries</b>			
30-400-4001-00	S&W ADMINISTRATION	144,225.00	148,186.85
<b>Subtotal [S3L2.1C1A] Administrator Salaries</b>		<b>144,225.00</b>	<b>148,186.85</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>144,225.00</b>	<b>148,186.85</b>
<b>Group : [S3L2.7C1] Clerical Staff Salaries</b>			
<b>Subgroup : None</b>			
30-400-4008-00	S&W CLERICAL	180,812.00	193,216.85
<b>Subtotal : None</b>		<b>180,812.00</b>	<b>193,216.85</b>
<b>Total [S3L2.7C1] Clerical Staff Salaries</b>		<b>180,812.00</b>	<b>193,216.85</b>
<b>Group : [S3L2.10C1] Clerical Staff Purchased Service</b>			
<b>Subgroup : None</b>			
30-400-4010-98	S&W CLERICAL HO BILL-OUT	80,570.00	79,776.85
<b>Subtotal : None</b>		<b>80,570.00</b>	<b>79,776.85</b>
<b>Total [S3L2.10C1] Clerical Staff Purchased Service</b>		<b>80,570.00</b>	<b>79,776.85</b>
<b>Group : [S3L2.11C1] Electronic Data Processing, Payroll &amp; Bookkeeping Services</b>			
<b>Subgroup : None</b>			
30-400-4151-00	PAYROLL/BKKP SERVICE	32,999.00	30,168.76
30-400-4220-00	COMPUTER EXPENSE	104,184.00	97,272.91
<b>Subtotal : None</b>		<b>137,183.00</b>	<b>127,441.67</b>
<b>Total [S3L2.11C1] Electronic Data Processing, Payroll &amp;</b>		<b>137,183.00</b>	<b>127,441.67</b>
<b>Group : [S3L2.12C1] Office Supplies</b>			
<b>Subgroup : None</b>			
30-400-4245-00	POSTAGE EXPENSE	2,670.00	3,221.55
30-400-4248-00	BANK CHARGES/FEES	13,426.00	10,194.72
30-400-4250-00	OFFICE SUPPLIES & EXPENSE	27,473.00	20,776.58
<b>Subtotal : None</b>		<b>43,569.00</b>	<b>34,192.85</b>
<b>Total [S3L2.12C1] Office Supplies</b>		<b>43,569.00</b>	<b>34,192.85</b>
<b>Group : [S3L2.13C1] Telecommunications (e.g. Internet &amp; Phone)</b>			
<b>Subgroup : None</b>			
30-400-4261-00	TELEPHONE	23,533.00	26,155.22
<b>Subtotal : None</b>		<b>23,533.00</b>	<b>26,155.22</b>
<b>Total [S3L2.13C1] Telecommunications (e.g. Internet &amp; F</b>		<b>23,533.00</b>	<b>26,155.22</b>

<b>Group : [S3L2.15C1] Travel, Conventions &amp; Meetings</b>			
<b>Subgroup : None</b>			
30-400-4270-00	TRAVEL/MILEAGE	6,184.00	8,752.83
<b>Subtotal : None</b>		<b>6,184.00</b>	<b>8,752.83</b>
<b>Total [S3L2.15C1]</b>	<b>Travel, Conventions &amp; Meetings</b>	<b>6,184.00</b>	<b>8,752.83</b>
<b>Group : [S3L2.16C1] Advertising: Help Wanted</b>			
<b>Subgroup : None</b>			
30-400-4295-00	ADVERTISING - HELP WANTED	91,238.00	52,947.52
<b>Subtotal : None</b>		<b>91,238.00</b>	<b>52,947.52</b>
<b>Total [S3L2.16C1]</b>	<b>Advertising: Help Wanted</b>	<b>91,238.00</b>	<b>52,947.52</b>
<b>Group : [S3L2.17C1] Licenses &amp; Dues: Patient Care Related Portion</b>			
<b>Subgroup : None</b>			
30-400-4301-00	LICENSE DUES PT	16,039.00	18,920.50
<b>Subtotal : None</b>		<b>16,039.00</b>	<b>18,920.50</b>
<b>Total [S3L2.17C1]</b>	<b>Licenses &amp; Dues: Patient Care Related</b>	<b>16,039.00</b>	<b>18,920.50</b>
<b>Group : [S3L2.19C1] Accounting Services (not related to Appeals)</b>			
<b>Subgroup : None</b>			
30-400-4325-00	ACCOUNTING	22,182.00	18,488.00
<b>Subtotal : None</b>		<b>22,182.00</b>	<b>18,488.00</b>
<b>Total [S3L2.19C1]</b>	<b>Accounting Services (not related to Appeals)</b>	<b>22,182.00</b>	<b>18,488.00</b>
<b>Group : [S3L2.20C1] Insurance: Malpractice &amp; General Liability</b>			
<b>Subgroup : None</b>			
30-400-4452-00	INSURANCE LIABILITY & MALPRAC	103,227.00	84,969.85
30-400-4453-00	INSURANCE - OTHER	5,790.00	1,261.31
<b>Subtotal : None</b>		<b>109,017.00</b>	<b>86,231.16</b>
<b>Total [S3L2.20C1]</b>	<b>Insurance: Malpractice &amp; General Liability</b>	<b>109,017.00</b>	<b>86,231.16</b>
<b>Group : [S3L2.22C1] Other A &amp; G Expenses</b>			
<b>Subgroup : None</b>			
30-400-4165-00	PROFESSIONAL SERVICES	15,774.00	8,209.95
30-400-4259-00	MISCELLANEOUS EXPENSE	16,691.00	5,997.51
<b>Subtotal : None</b>		<b>32,465.00</b>	<b>14,207.46</b>
<b>Total [S3L2.22C1]</b>	<b>Other A &amp; G Expenses</b>	<b>32,465.00</b>	<b>14,207.46</b>
<b>Group : [S3L2B.1C1] Advertising Marketing</b>			
<b>Subgroup : None</b>			
30-400-4298-00	ADV/MARKETING PROMOTIONAL	14,920.00	18,215.06
<b>Subtotal : None</b>		<b>14,920.00</b>	<b>18,215.06</b>
<b>Total [S3L2B.1C1]</b>	<b>Advertising Marketing</b>	<b>14,920.00</b>	<b>18,215.06</b>
<b>Group : [S3L2B.3C1] Accounting: Appeal Service</b>			
<b>Subgroup : None</b>			
30-400-4331-00	APPEAL FEES	5,333.00	0.00
<b>Subtotal : None</b>		<b>5,333.00</b>	<b>0.00</b>
<b>Total [S3L2B.3C1]</b>	<b>Accounting: Appeal Service</b>	<b>5,333.00</b>	<b>0.00</b>
<b>Group : [S3L2B.6C1] Legal: Other</b>			
<b>Subgroup : None</b>			
30-400-4330-00	LEGAL	22,328.00	16,595.01
<b>Subtotal : None</b>		<b>22,328.00</b>	<b>16,595.01</b>
<b>Total [S3L2B.6C1]</b>	<b>Legal: Other</b>	<b>22,328.00</b>	<b>16,595.01</b>
<b>Group : [S3L2B.8C1] Management Company Fees</b>			
<b>Subgroup : None</b>			
30-400-4160-00	MANAGEMENT FEE EXPENSE	523,917.00	509,534.08
<b>Subtotal : None</b>		<b>523,917.00</b>	<b>509,534.08</b>
<b>Total [S3L2B.8C1]</b>	<b>Management Company Fees</b>	<b>523,917.00</b>	<b>509,534.08</b>
<b>Group : [S3L2B.10C1] Interest on Working Capital</b>			
<b>Subgroup : None</b>			
30-400-4457-00	INTEREST WORKING CAPITAL	16,455.00	0.00
<b>Subtotal : None</b>		<b>16,455.00</b>	<b>0.00</b>
<b>Total [S3L2B.10C1]</b>	<b>Interest on Working Capital</b>	<b>16,455.00</b>	<b>0.00</b>

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

**Subgroup : None**

30-400-4499-00	BAD DEBT EXPENSE	97,424.00	158,859.56
<b>Subtotal : None</b>		<b>97,424.00</b>	<b>158,859.56</b>
<b>Total [S3L2B.14C1]</b>	<b>Bad Debt Expenses</b>	<b>97,424.00</b>	<b>158,859.56</b>

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

**Subgroup : None**

30-400-4265-00	USER FEE	653,806.00	551,681.90
<b>Subtotal : None</b>		<b>653,806.00</b>	<b>551,681.90</b>
<b>Total [S3L2B.15C1]</b>	<b>User Fee Assessment</b>	<b>653,806.00</b>	<b>551,681.90</b>

**Group : [S3L2B.16C1] Other Non Allowable A&G Expenses**

**Subgroup : [S3L2B.16C1] Interest, Late Pyments & Penalty**

30-400-4257-00	LATE CHARGES	3,877.00	3,914.51
30-400-4258-00	FINES & PENALTY	0.00	29,969.65
<b>Subtotal [S3L2B.16C1] Interest, Late Pyments &amp; Penalty</b>		<b>3,877.00</b>	<b>33,884.16</b>
<b>Total [S3L2B.16C1]</b>	<b>Other Non Allowable A&amp;G Expenses</b>	<b>3,877.00</b>	<b>33,884.16</b>

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

**Subgroup : None**

30-600-4055-00	S&W STAFF DEVELOPMENT	54,301.00	60,948.41
<b>Subtotal : None</b>		<b>54,301.00</b>	<b>60,948.41</b>
<b>Total [S3L3.1C1]</b>	<b>Staff Development Coordinator Salaries</b>	<b>54,301.00</b>	<b>60,948.41</b>

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

**Subgroup : None**

30-510-4021-00	S&W MAINTENANCE	118,741.00	134,860.26
<b>Subtotal : None</b>		<b>118,741.00</b>	<b>134,860.26</b>
<b>Total [S3L3.5C1]</b>	<b>Plant Operations: Salaires</b>	<b>118,741.00</b>	<b>134,860.26</b>

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

**Subgroup : None**

30-510-4167-00	PURCHASED SERVICE	83,372.00	76,641.16
<b>Subtotal : None</b>		<b>83,372.00</b>	<b>76,641.16</b>
<b>Total [S3L3.8C1]</b>	<b>Plant Operations: Purchased Service</b>	<b>83,372.00</b>	<b>76,641.16</b>

**Group : [S3L3.9C1] Plant Operations: Supplies & Expenses**

**Subgroup : None**

30-510-4251-00	SUPPLIES & EXPENSE	24,341.00	19,268.94
<b>Subtotal : None</b>		<b>24,341.00</b>	<b>19,268.94</b>
<b>Total [S3L3.9C1]</b>	<b>Plant Operations: Supplies &amp; Expenses</b>	<b>24,341.00</b>	<b>19,268.94</b>

**Group : [S3L3.10C1] Plant Operatins: Utilities**

**Subgroup : None**

30-510-5121-00	ELECTRICITY	76,076.00	77,900.39
30-510-5123-00	WATER & SEWERAGE	20,200.00	15,900.00
30-510-5125-00	FUEL	0.00	829.61
30-510-5127-00	GAS	80,287.00	56,702.68
<b>Subtotal : None</b>		<b>176,563.00</b>	<b>151,332.68</b>
<b>Total [S3L3.10C1]</b>	<b>Plant Operatins: Utilities</b>	<b>176,563.00</b>	<b>151,332.68</b>

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

**Subgroup : None**

30-520-4167-00	PURCHASED SERVICE	2,062.00	0.00
30-520-4167-98	SNF DIETARY PURCHASE SERVICE	48,225.00	44,100.00
<b>Subtotal : None</b>		<b>50,287.00</b>	<b>44,100.00</b>
<b>Total [S3L3.16C1]</b>	<b>Dietician: Purchased Service</b>	<b>50,287.00</b>	<b>44,100.00</b>

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

**Subgroup : None**

30-520-4032-00	S&W DIETARY	374,016.00	358,398.80
<b>Subtotal : None</b>		<b>374,016.00</b>	<b>358,398.80</b>
<b>Total [S3L3.18C1]</b>	<b>Dietary: Salaries</b>	<b>374,016.00</b>	<b>358,398.80</b>

<b>Group : [S3L3.21C1] Dietary: Food</b>			
<b>Subgroup : None</b>			
30-520-5220-00	FOOD	248,460.00	202,365.05
30-520-5223-00	DIETARY SUPPLEMENTS	4,003.00	5,174.88
<b>Subtotal : None</b>		<b>252,463.00</b>	<b>207,539.93</b>
<b>Total [S3L3.21C1] Dietary: Food</b>		<b>252,463.00</b>	<b>207,539.93</b>

<b>Group : [S3L3.22C1] Dietary: Purchased Service</b>			
<b>Subgroup : None</b>			
30-520-5234-00	DIETARY CONSULT	0.00	518.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>518.00</b>
<b>Total [S3L3.22C1] Dietary: Purchased Service</b>		<b>0.00</b>	<b>518.00</b>

<b>Group : [S3L3.23C1] Dietary: Supplies &amp; Expenses</b>			
<b>Subgroup : None</b>			
30-520-4251-00	SUPPLIES & EXPENSE	24,650.00	22,900.12
<b>Subtotal : None</b>		<b>24,650.00</b>	<b>22,900.12</b>
<b>Total [S3L3.23C1] Dietary: Supplies &amp; Expenses</b>		<b>24,650.00</b>	<b>22,900.12</b>

<b>Group : [S3L3.24C1] Housekeeping / Laundry: Salaries</b>			
<b>Subgroup : [S3L3.24C]Housekeeping Salries</b>			
30-530-4040-00	S&W LAUNDRY	30,635.00	98,181.01
<b>Subtotal [S3L3.24C1]Housekeeping Salries</b>		<b>30,635.00</b>	<b>98,181.01</b>

<b>Subgroup : None</b>			
30-540-4045-00	S&W HOUSEKEEPING	66,502.00	176,646.24
<b>Subtotal : None</b>		<b>66,502.00</b>	<b>176,646.24</b>
<b>Total [S3L3.24C1] Housekeeping / Laundry: Salaries</b>		<b>97,137.00</b>	<b>274,827.25</b>

<b>Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service</b>			
<b>Subgroup : [S3L3.27C]Housekeeping Purchased Service</b>			
30-540-4167-00	PURCHASED SERVICE	160,793.00	0.00
<b>Subtotal [S3L3.27C1]Housekeeping Purchased Service</b>		<b>160,793.00</b>	<b>0.00</b>

<b>Subgroup : [S3L3.27C]Laundry Purchased Service</b>			
30-530-4167-00	PURCHASE SERVICE	86,581.00	0.00
<b>Subtotal [S3L3.27C1]Laundry Purchased Service</b>		<b>86,581.00</b>	<b>0.00</b>
<b>Total [S3L3.27C1] Housekeeping / Laundry: Purchased</b>		<b>247,374.00</b>	<b>0.00</b>

<b>Group : [S3L3.28C1] Housekeeping / Laundry: Supplies &amp; Expense</b>			
<b>Subgroup : [S3L3.28C]Housekeeping Supplies &amp; Expenses</b>			
30-540-4251-00	SUPPLIES & EXPENSE	13,734.00	24,123.17
<b>Subtotal [S3L3.28C1]Housekeeping Supplies &amp; Expenses</b>		<b>13,734.00</b>	<b>24,123.17</b>

<b>Subgroup : [S3L3.28C]Laundry Supplies &amp; Expense</b>			
30-530-4251-00	SUPPLIES & EXPENSE	2,778.00	10,562.32
<b>Subtotal [S3L3.28C1]Laundry Supplies &amp; Expense</b>		<b>2,778.00</b>	<b>10,562.32</b>
<b>Total [S3L3.28C1] Housekeeping / Laundry: Supplies &amp;</b>		<b>16,512.00</b>	<b>34,685.49</b>

<b>Group : [S3L3.29C1] Housekeepong / Laundry: Linen &amp; Bedding</b>			
<b>Subgroup : None</b>			
30-530-5340-00	LINEN & BEDDING	5,290.00	10,847.37
<b>Subtotal : None</b>		<b>5,290.00</b>	<b>10,847.37</b>
<b>Total [S3L3.29C1] Housekeepong / Laundry: Linen &amp; Bed</b>		<b>5,290.00</b>	<b>10,847.37</b>

<b>Group : [S3L3.36C1] Unit Clerks &amp; Medical Records: Salaries</b>			
<b>Subgroup : None</b>			
30-600-4075-00	S&W MEDICAL RECORDS	48,511.00	78,172.52
<b>Subtotal : None</b>		<b>48,511.00</b>	<b>78,172.52</b>
<b>Total [S3L3.36C1] Unit Clerks &amp; Medical Records: Salari</b>		<b>48,511.00</b>	<b>78,172.52</b>

<b>Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries</b>			
<b>Subgroup : [S3L3.40C]MMQ Salaries</b>			
30-600-4058-00	S&W MMQ	52,244.00	40,342.49
<b>Subtotal [S3L3.40C1]MMQ Salaries</b>		<b>52,244.00</b>	<b>40,342.49</b>

<b>Subgroup : [S3L3.40C]MDS Salaries</b>			
30-600-4057-00	S&W MDS	97,108.00	75,717.55
<b>Subtotal [S3L3.40C1]MDS Salaries</b>		<b>97,108.00</b>	<b>75,717.55</b>
<b>Total [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) E</b>		<b>149,352.00</b>	<b>116,060.04</b>

<b>Group : [S3L3.48C1] Social Service Worker: Salaries</b>			
<b>Subgroup : None</b>			
30-680-4105-00	S&W SOCIAL SERVICE	53,489.00	73,113.98
30-680-4106-00	S&W ADMIN & SOCIAL SERVICE	181,877.00	168,248.64
<b>Subtotal : None</b>		<b>235,366.00</b>	<b>241,362.62</b>
<b>Total [S3L3.48C1] Social Service Worker: Salaries</b>		<b>235,366.00</b>	<b>241,362.62</b>

<b>Group : [S3L3.51C1] Social Service Worker: Purchased Service</b>			
<b>Subgroup : None</b>			
30-650-6545-00	SOC SERV CONSULTANT	29,901.00	1,978.22
<b>Subtotal : None</b>		<b>29,901.00</b>	<b>1,978.22</b>
<b>Total [S3L3.51C1] Social Service Worker: Purchased Sei</b>		<b>29,901.00</b>	<b>1,978.22</b>

<b>Group : [S3L3.60C1] Direct Restorative Therapy: Salaries</b>			
<b>Subgroup : None</b>			
30-650-4095-00	S&W OT	64,149.00	85,539.43
30-650-4096-00	S&W PHYSICAL THERAPY	102,591.00	104,832.16
30-650-4097-00	S&W SPEECH THERAPISTS	31,446.00	43,377.98
30-810-7802-00	S&W PTA	137,846.00	197,068.80
30-810-7803-00	S&W REGIONAL DIRECTOR	98,323.00	94,315.00
30-810-7810-00	S&W COTA	51,962.00	59,527.51
30-810-7822-00	S&W RESP. THERAPIST	0.00	2,283.75
<b>Subtotal : None</b>		<b>486,317.00</b>	<b>586,944.63</b>
<b>Total [S3L3.60C1] Direct Restorative Therapy: Salaries</b>		<b>486,317.00</b>	<b>586,944.63</b>

<b>Group : [S3L3.62C1] Direct Restorative Therapy: Consultants</b>			
<b>Subgroup : None</b>			
30-650-6546-00	REHAB MGMT FEE	20,000.00	0.00
30-802-7820-00	MCARE THER ST	0.00	390.00
30-804-7820-00	MED B THER ST	0.00	194.52
<b>Subtotal : None</b>		<b>20,000.00</b>	<b>584.52</b>
<b>Total [S3L3.62C1] Direct Restorative Therapy: Consultar</b>		<b>20,000.00</b>	<b>584.52</b>

<b>Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries</b>			
<b>Subgroup : None</b>			
30-700-4111-00	S&W RECREATION	269,096.00	229,755.73
<b>Subtotal : None</b>		<b>269,096.00</b>	<b>229,755.73</b>
<b>Total [S3L3.64C1] Recreational Therapy/Activities: Salar</b>		<b>269,096.00</b>	<b>229,755.73</b>

<b>Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service</b>			
<b>Subgroup : None</b>			
30-700-4167-00	PURCHASED SERVICE	12,365.00	8,845.00
<b>Subtotal : None</b>		<b>12,365.00</b>	<b>8,845.00</b>
<b>Total [S3L3.67C1] Recreational Therapy/Activities: Purcl</b>		<b>12,365.00</b>	<b>8,845.00</b>

<b>Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies &amp; Expenses</b>			
<b>Subgroup : None</b>			
30-700-4251-00	SUPPLIES & EXPENSE	23,807.00	27,714.27
<b>Subtotal : None</b>		<b>23,807.00</b>	<b>27,714.27</b>
<b>Total [S3L3.68C1] Recreational Therapy/Activities: Supp</b>		<b>23,807.00</b>	<b>27,714.27</b>

<b>Group : [S3L3.80C1] Variable Job Related Education</b>			
<b>Subgroup : None</b>			
30-400-4256-00	EMPLOYEES EDUCATION	1,670.00	25.00
<b>Subtotal : None</b>		<b>1,670.00</b>	<b>25.00</b>
<b>Total [S3L3.80C1] Variable Job Related Education</b>		<b>1,670.00</b>	<b>25.00</b>

<b>Group : [S3L3.82C1] Physician Services: Medical Director</b>			
<b>Subgroup : None</b>			
30-650-6511-00	MEDICAL DIRECTOR	54,500.00	54,000.00



<b>Subtotal : None</b>		<b>54,500.00</b>	<b>54,000.00</b>
<b>Total [S3L3.82C1]</b>	<b>Physician Services: Medical Director</b>	<b>54,500.00</b>	<b>54,000.00</b>
<b>Group : [S3L3.83C1] Physician Services: Advisory Physician</b>			
<b>Subgroup : None</b>			
30-650-6532-00	PHYSICIAN CARE - CONSULTANT	1,739.00	853.81
<b>Subtotal : None</b>		<b>1,739.00</b>	<b>853.81</b>
<b>Total [S3L3.83C1]</b>	<b>Physician Services: Advisory Physician</b>	<b>1,739.00</b>	<b>853.81</b>
<b>Group : [S3L3.85C1] Physician Services: Employee Physicals</b>			
<b>Subgroup : None</b>			
30-650-6514-00	EMPLOYEE PHYSICALS	1,451.00	2,643.84
<b>Subtotal : None</b>		<b>1,451.00</b>	<b>2,643.84</b>
<b>Total [S3L3.85C1]</b>	<b>Physician Services: Employee Physicals</b>	<b>1,451.00</b>	<b>2,643.84</b>
<b>Group : [S3L3.86C1] Physician Services: Other</b>			
<b>Subgroup : None</b>			
30-650-6540-00	PSYCHIATRIC CONSULT	1,407.00	2,918.60
<b>Subtotal : None</b>		<b>1,407.00</b>	<b>2,918.60</b>
<b>Total [S3L3.86C1]</b>	<b>Physician Services: Other</b>	<b>1,407.00</b>	<b>2,918.60</b>
<b>Group : [S3L3.87C1] Legend Drugs</b>			
<b>Subgroup : None</b>			
30-770-7700-00	PRIV ANCIL PHARMACY	1,935.00	222.01
30-770-7730-00	PRIVATE ANCILLARY LABS	0.00	338.22
30-770-7740-00	PRIV ANCIL OXYGEN	367.00	236.00
30-770-7750-00	PRIV ANCILLARY X-RAY	140.00	0.00
30-770-7990-00	PRIV ANCIL ROUTINE/COMPLEX	264.00	2,337.51
30-772-7700-00	MCARE ANCIL PHARMACY	92,022.00	187,513.28
30-772-7710-00	MCARE ANCI IV	15,445.00	5,698.27
30-772-7730-00	MCARE ANCI LABS	7,249.00	37,171.04
30-772-7740-00	MCARE ANCIL OXYGEN	2,287.00	2,095.00
30-772-7750-00	MCARE ANCIL X-RAY	4,763.00	7,151.96
30-772-7760-00	MCARE ANCIL AMBULANCE	10,096.00	1,751.27
30-772-7990-00	MCARE ANCI ROUTINE/CMPLX	264.00	7,599.01
30-776-7700-00	MCAID ANCIL PHARMACY	47,709.00	51,145.69
30-776-7710-00	MCAID ANCI IV	1,648.00	48.36
30-776-7730-00	MCAID ANCIL LAB	171.00	1,295.81
30-776-7740-00	MCAID ANCIL OXYGEN	5,743.00	12,819.00
30-776-7750-00	MCAID ANCIL X-RAY	779.00	344.00
30-776-7760-00	MCAID ANCIL AMBULANCE	267.00	0.00
30-776-7990-00	MCAID ANCI ROUTINE/CMPLX	0.00	3,467.88
30-778-7700-00	MGD ANCIL PHARMACY	9,391.00	7,071.19
30-778-7710-00	MGD ANCI IV	1,700.00	2,545.52
30-778-7740-00	MGD ANCIL OXYGEN	17,331.00	22,238.80
30-778-7750-00	MGD ANCIL X-RAY	797.00	154.00
30-778-7760-00	MGD ANCIL AMBULANCE	14.00	279.26
30-778-7799-00	MGD MISC CONSOLIDATE	306.00	6,112.55
30-778-7990-00	MGD ANCIL ROUTINE/CMPLX	0.00	904.19
<b>Subtotal : None</b>		<b>220,688.00</b>	<b>360,539.82</b>
<b>Total [S3L3.87C1]</b>	<b>Legend Drugs</b>	<b>220,688.00</b>	<b>360,539.82</b>
<b>Group : [S3L3.89C1] House Supplies Not Resold</b>			
<b>Subgroup : None</b>			
30-600-6080-00	SUPPLIES NURSING	187,664.00	238,955.66
30-650-6560-00	OT SUPPLIES	56.00	46.81
30-650-6580-00	PT SUPPLIES	5,679.00	5,568.46
30-860-8030-00	COVID 19 EXPENSES	194,643.00	542,048.11
<b>Subtotal : None</b>		<b>388,042.00</b>	<b>786,619.04</b>
<b>Total [S3L3.89C1]</b>	<b>House Supplies Not Resold</b>	<b>388,042.00</b>	<b>786,619.04</b>
<b>Group : [S3L3.92C1] Pharmacy Consultant</b>			
<b>Subgroup : None</b>			
30-650-6530-00	PHARMACY CONSULT	12,525.00	13,501.30
<b>Subtotal : None</b>		<b>12,525.00</b>	<b>13,501.30</b>
<b>Total [S3L3.92C1]</b>	<b>Pharmacy Consultant</b>	<b>12,525.00</b>	<b>13,501.30</b>

Group : [S3L4.1C1] Depreciaton			
Subgroup : [S3L4.1C1]Improvements Depreciation			
30-450-4562-00	DEPRECIATION IMPROVEMENTS	10,932.00	3,519.80
Subtotal [S3L4.1C1B] Improvements Depreciation		10,932.00	3,519.80
Subgroup : [S3L4.1C1]Equipment Depreciation			
30-450-4570-00	DEPRECIATION EQUIPMENT	11,825.00	10,046.08
30-450-4575-00	DEPRECIATION EQUIPMENT & COMP	8,443.00	5,900.75
Subtotal [S3L4.1C1C] Equipment Depreciation		20,268.00	15,946.83
Total [S3L4.1C1] Depreciaton		31,200.00	19,466.63
Group : [S3L4.6C1] Building Insurance Expense-SNF-CR			
Subgroup : None			
30-450-4590-00	INSURANCE BUILDING & EQUIPMENT	13,571.00	14,104.42
Subtotal : None		13,571.00	14,104.42
Total [S3L4.6C1] Building Insurance Expense-SNF-CR		13,571.00	14,104.42
Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR			
Subgroup : None			
30-450-4510-00	REAL ESTATE TAXES	89,411.00	81,426.16
Subtotal : None		89,411.00	81,426.16
Total [S3L4.8C1] Real Estate Tax Expense-SNF-CR		89,411.00	81,426.16
Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR			
Subgroup : None			
30-450-4538-00	RENT EQUIPMENT	27,936.00	7,881.96
Subtotal : None		27,936.00	7,881.96
Total [S3L4.12C1] Other Fixed Cost Expense-SNF-CR		27,936.00	7,881.96
Group : [S3L4.14C1] Real Poperty Rent Expense-SNF-CR			
Subgroup : None			
30-450-4535-00	RENT / MORTGAGE	314,530.00	329,335.49
30-450-4545-99	AMORT MORTGAGE ACQ ALLOCATIC	17,703.00	17,703.36
Subtotal : None		332,233.00	347,038.85
Total [S3L4.14C1] Real Poperty Rent Expense-SNF-CR		332,233.00	347,038.85
Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
30-400-4415-00	HEALTH INSURANCE	363,481.00	371,547.02
30-400-4427-00	GROUP LIFE INSURANCE	8,271.00	7,079.35
30-860-8035-00	S&W COVID 19 EXPENSES	0.00	(163,923.92)
Subtotal : None		371,752.00	214,702.45
Total [CLA-53.01] LA-Group Health/Life		371,752.00	214,702.45
Group : [CLA-53.02] LA-Employee Pensions			
Subgroup : None			
30-400-4334-00	PENSION EXPENSE	1,361.00	2,149.06
30-400-4336-00	401K EXPENSE	3,046.00	3,051.94
Subtotal : None		4,407.00	5,201.00
Total [CLA-53.02] LA-Employee Pensions		4,407.00	5,201.00
Group : [CLA-53.03] LA-Employee Benefits			
Subgroup : None			
30-400-4320-00	CORI CHECKS/BACKGROUND	2,791.00	2,866.51
30-400-4337-00	EMPLOYEE BENEFIT	9,467.00	9,977.72
30-400-4406-00	MA EMPLOYER MEDICAL LEAVE	37,990.00	22,408.36
Subtotal : None		50,248.00	35,252.59
Total [CLA-53.03] LA-Employee Benefits		50,248.00	35,252.59
Group : [CLA-53.04] LA-Payroll Taxes			
Subgroup : None			
30-400-4333-00	UNEMPLOYMENT EXPENSE	0.00	1,076.68
30-400-4400-00	PAYROLL TAXES	415,427.00	442,592.06
Subtotal : None		415,427.00	443,668.74
Total [CLA-53.04] LA-Payroll Taxes		415,427.00	443,668.74

<b>Group : [CLA-53.05] LA-Workers Comp</b>			
<b>Subgroup : None</b>			
30-400-4425-00	WORKERS COMP INSURANCE	89,140.00	79,870.02
<b>Subtotal : None</b>		<b>89,140.00</b>	<b>79,870.02</b>
<b>Total [CLA-53.05] LA-Workers Comp</b>		<b>89,140.00</b>	<b>79,870.02</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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