

Client: **A442537 - Senior Residential Care / Kingston, Inc.**  
Engagement: **MDMC 2022 - Senior Residential Care / Kingston, Inc.**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T-01 - SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
<b>Group : [1000]</b>	<b>Balance Sheet</b>					
<b>Subgroup : None</b>						
10010-00-00	CASH	31,172,759.63	40,785,096.99		0.00	40,785,096.99
10024-00-00	CASH - SL	(29,372,724.81)	(38,567,855.77)		0.00	(38,567,855.77)
10035-00-00	CASH - PETTY CASH	5,500.00	5,500.00		0.00	5,500.00
10045-00-00	CASH-SECURITY DEPOSIT	729,340.94	729,340.94		0.00	729,340.94
10062-00-00	CASH - RESIDENT TRUST	66,904.23	65,426.74		0.00	65,426.74
10075-00-00	CASH - ACH	(13,248,140.37)	(19,952,061.57)		0.00	(19,952,061.57)
11004-00-00	A/R - WELFARE	811,094.07	940,032.26		0.00	940,032.26
11006-00-00	A/R - RESOURCE	9,114.40	18,374.10		0.00	18,374.10
11008-00-00	A/R HOSPICE	268,838.57	748,503.89		0.00	748,503.89
11010-00-00	A/R - BLUE CROSS/BLUE SHIELD	(169,012.47)	(177,459.71)		0.00	(177,459.71)
11012-00-00	A/R - FALLON COMMUNITY HEALTH	(2,074.86)	490.62		0.00	490.62
11020-00-00	A/R - TUFTS ASSOCIATED HEALTH	21,707.18	19,593.25		0.00	19,593.25
11030-00-00	A/R - PRIVATE	165,808.25	355,147.03		0.00	355,147.03
11043-00-00	A/R - NAVICARE SCO CUSTODIAL	(5,177.48)	(5,177.48)		0.00	(5,177.48)
11045-00-00	A/R-NEIGHBORHOOD HEALTH PLAN	(4,037.50)	(4,037.50)		0.00	(4,037.50)
11046-00-00	A/R - OTHER INSURANCE COS.	284,034.32	386,497.35		0.00	386,497.35
11050-00-00	A/R - MEDICARE A	421,085.97	801,458.10		0.00	801,458.10
11056-00-00	A/R - MEDICARE B	46,395.39	19,363.87		0.00	19,363.87
11060-00-00	A/R - HCHP	2,390.00	1,360.00		0.00	1,360.00
11062-00-00	A/R - MEDEX	82,768.95	63,405.94		0.00	63,405.94
11100-00-00	RESERVE FOR BAD DEBTS	(133,962.74)	(329,089.65)		0.00	(329,089.65)
11104-00-00	RESERVE-MEDICARE SEQUESTRATION	4,392.44	4,509.42		0.00	4,509.42
11105-00-00	RESERVE-MGD CARE SEQUESTRATION	15,787.51	15,787.51		0.00	15,787.51
11106-00-00	RESERVE-MEDICARE ACO RISK SHAR	29,683.65	29,683.65		0.00	29,683.65
11200-00-00	NET PAYROLL	5,575.66	16,524.38		0.00	16,524.38
11200-01-00	NET PAYROLL	0.00	(312.24)		0.00	(312.24)
11205-00-00	EMPLOYEE LOAN	0.10	0.00		0.00	0.00
11210-00-00	OTHER RECEIVABLES	0.00	5,500.00		0.00	5,500.00
11220-00-00	DUE FROM MEDICAID	72,576.13	1,085,658.54		0.00	1,085,658.54
11300-00-00	IC REC/PAY - COMPANY 100	35,954,678.45	35,954,364.55		0.00	35,954,364.55
11301-00-00	IC RECEIVABLE - HOLDINGS 101	330,980.51	330,980.51		0.00	330,980.51
11302-00-00	IC RECEIVABLE - BRIGHTON	56.34	56.34		0.00	56.34
11304-00-00	IC RECEIVABLE - READING	(445.52)	(445.52)		0.00	(445.52)
11306-00-00	IC RECEIVABLE - SUDBURY	84.58	84.58		0.00	84.58
11310-00-00	IC RECEIVABLE - NEEDHAM	92,584.50	92,584.50		0.00	92,584.50
11311-00-00	IC REC-NEE RES	(235.00)	(235.00)		0.00	(235.00)
11315-00-00	IC RECEIVABLE - ALICE PICKFORD	325,410.11	0.00		0.00	0.00
11317-00-00	IC RECEIVABLE - ADULT DAY CTR	23,061.30	0.00		0.00	0.00
11318-00-00	IC RECEIVABLE - SL INN	10,234,113.76	14,005,534.43		0.00	14,005,534.43
11319-00-00	IC RECEIVABLE - SL RES	3,669,862.47	4,982,400.86		0.00	4,982,400.86
11324-00-00	IC RECEIVABLE - LOWELL	292.00	292.00		0.00	292.00
11328-00-00	IC RECEIVABLE - MARY LYON	(66.75)	(66.75)		0.00	(66.75)
11336-00-00	IC RECEIVABLE - DUTCHESS	2,078.96	2,078.96		0.00	2,078.96
11338-00-00	IC RECEIVABLE - BEACON	2,078.96	2,078.96		0.00	2,078.96
11339-00-00	DUE FROM WHC LIABILITY INSURAN	43,206.18	43,206.18		0.00	43,206.18
11340-00-00	IC RECEIVABLE - ULSTER	2,078.96	2,078.96		0.00	2,078.96
11342-00-00	IC REC - WHC Home Off	3,102,522.93	3,103,104.38		0.00	3,103,104.38
11346-00-00	IC RECEIVABLE-WHC HOLDINGS	8,607,158.63	8,607,158.63		0.00	8,607,158.63
11351-00-00	IC REC - WEST RIVER HOSPICE	1,679.33	1,679.33		0.00	1,679.33
11372-00-00	IC RECEIVABLE - SRC SHARON	9,463.25	9,463.25		0.00	9,463.25
11373-00-00	IC RECEIVABLE - SRC WESTON	937.35	937.35		0.00	937.35
11375-00-00	IC RECEIVABLE - WHC SL	160,237.47	160,237.47		0.00	160,237.47
11376-00-00	IC RECEIVABLE - SRC BLACKSTONE	3,945.39	3,945.39		0.00	3,945.39
11377-00-00	IC RECEIVABLE - SRC EAST SIDE	4,094.14	4,094.14		0.00	4,094.14
11379-00-00	IC REC - SRC CHESTNUT HILL	6,463.10	6,463.10		0.00	6,463.10
11381-00-00	IC REC - SRC BOYLSTON	519.58	519.58		0.00	519.58
11382-00-00	IC REC - SRC NORTON AL	968.76	968.76		0.00	968.76
11383-00-00	IC REC - SRC HARWICH	9,665.19	9,665.19		0.00	9,665.19
11384-00-00	IC REC - SRC MELBOURNE	5,153.51	5,153.51		0.00	5,153.51
11392-00-00	IC RECEIVABLE - NORTON	730.58	730.58		0.00	730.58
12000-00-00	INVENTORY	96,035.59	94,514.25		0.00	94,514.25
13005-00-00	PATIENT EXCHANGE	(3,064.56)	(31,921.41)		0.00	(31,921.41)
13010-00-00	EXCHANGE - OTHER	5,218.96	5,218.96		0.00	5,218.96
13015-00-00	REFUND - CONTRA	94,944.42	94,921.03		0.00	94,921.03
13105-00-00	PREPAID INSURANCE	94,091.53	60,325.45		0.00	60,325.45
13106-00-00	PREPAID WORKER'S COMP INS	4,608.26	(12,692.95)		0.00	(12,692.95)
13115-00-00	OTHER PREPAID EXPENSES	17,815.06	31,429.69		0.00	31,429.69
13115-01-00	OTHER PREPAID EXPENSES	0.00	5,250.00		0.00	5,250.00
15005-00-00	LAND IMPROVEMENTS	3,220.00	3,220.00		0.00	3,220.00
15006-00-00	ACCUM. DEPR.-LAND IMPROVEMENTS	(368.63)	(482.67)		0.00	(482.67)
15030-00-00	BUILDING IMPROVEMENT	11,647.50	11,647.50		0.00	11,647.50
15031-00-00	ACCUM. DEPR. - BUILDING IMPROV	(2,411.32)	(1,068.18)		0.00	(1,068.18)
15042-00-00	LEASEHOLD IMPROVEMENTS	16,941.06	16,941.06		0.00	16,941.06
15043-00-00	ACCUM. DEPR.-LEASE IMPR	(14,762.68)	(6,416.88)		0.00	(6,416.88)
15050-00-00	OTHER IMPROVEMENTS	1,551.19	6,058.06		0.00	6,058.06
15051-00-00	ACCUM. DEPR. - OTHER IMPROV.	(7,653.91)	(1,009.88)		0.00	(1,009.88)
15060-00-00	CONSTRUCTION IN PROGRESS	24,469.48	24,469.48		0.00	24,469.48
15070-00-00	FUNITURE & FIXTURES	7,464.54	7,464.54		0.00	7,464.54
15071-00-00	ACCUM. DEPR. - FURNISHINGS	(5,693.83)	(6,367.01)		0.00	(6,367.01)
15080-00-00	EQUIPMENT	170,912.55	196,057.83		0.00	196,057.83
15081-00-00	ACCUM. DEPR. - EQUIPMENT	(72,794.00)	(47,715.29)		0.00	(47,715.29)
15120-00-00	COMPUTER EQUIPMENT	106,842.73	38,564.51		68,278.22	106,842.73

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		12/31/2021	12/31/2022			12/31/2022
15121-00-00	ACCUM DEPR COMPUTER EQUIPMENT	(64,810.29)	(18,277.45)	CAIDJE - €	68,278.22 (53,182.58)	(71,460.03)
				CAIDJE - €	(53,182.58)	
17010-00-00	PROPERTY TAX ESCROW	253,336.64	444,682.16		0.00	444,682.16
17020-00-00	CAPITAL EXPENDITURE ESCROW	73,975.61	173,975.61		0.00	173,975.61
18010-00-00	UTILITY DEPOSITS	26,197.34	26,197.34		0.00	26,197.34
18020-00-00	NOI Shortfall Escrow	100,000.00	0.00		0.00	0.00
19020-00-00	Lease Modification Cost	111,650.52	111,650.52		0.00	111,650.52
20010-00-00	ACCOUNTS PAYABLE	(5,684,881.04)	(8,321,668.97)		0.00	(8,321,668.97)
21002-00-00	DUE TO/FROM OWNERS	(350,000.00)	(350,000.00)		0.00	(350,000.00)
21022-00-00	DUE TO RELATED ENTITIES	67,084.32	67,084.32		0.00	67,084.32
21099-00-00	DUE TO/FROM VENTAS	69,166.12	85,166.60		0.00	85,166.60
21100-00-00	IC PAYABLE - AP CLEARING	(1,821,257.03)	(2,038,469.23)		0.00	(2,038,469.23)
21104-00-00	IC PAYABLE - READING	(140,390.31)	(140,390.31)		0.00	(140,390.31)
21106-00-00	IC PAYABLE - SUDBURY	(64,381.00)	(64,381.00)		0.00	(64,381.00)
21112-00-00	IC PAYABLE - ANDOVER	60,394.43	60,394.43		0.00	60,394.43
21114-00-00	IC PAYABLE - HAVERHILL	(150,000.00)	(150,000.00)		0.00	(150,000.00)
21118-00-00	IC PAYABLE - SILVER LAKE INN	1,183,924.09	1,163,281.38		0.00	1,163,281.38
21119-00-00	IC PAYABLE - SILVER LAKE RES	(72,550.95)	(72,550.95)		0.00	(72,550.95)
21122-00-00	IC PAYABLE - SOUTH HADLEY	(968.39)	(968.39)		0.00	(968.39)
21126-00-00	IC PAYABLE - LONGMEADOW	(250,000.00)	(250,000.00)		0.00	(250,000.00)
21132-00-00	IC PAYABLE - W. SPRINGFIELD	(100,000.00)	(100,000.00)		0.00	(100,000.00)
21134-00-00	IC PAYABLE - WORCESTER	(142,763.65)	(142,763.65)		0.00	(142,763.65)
21138-00-00	IC PAYABLE - BEACON	(500,000.00)	(500,000.00)		0.00	(500,000.00)
21141-00-00	IC PAYABLE-OWW	0.00	(100,000.00)		0.00	(100,000.00)
21142-00-00	IC PAY - WHC Home Off	(2,892,692.01)	(2,801,020.62)		(121,327.04)	(2,922,347.66)
				CAIDJE - €	(121,327.04)	
21146-00-00	DUE TO WHC HOLDINGS - PR	(35,841,921.55)	(35,086,685.79)		0.00	(35,086,685.79)
21147-00-00	DUE TO SRC OPS	(6,223.84)	33,776.16		0.00	33,776.16
21155-00-00	DUE TO WHC HOLDINGS - AP	(8,335,072.69)	(8,335,072.69)		0.00	(8,335,072.69)
21156-00-00	IC PAYABLE-AR PURCHASING	(1,078,255.56)	(1,078,255.56)		0.00	(1,078,255.56)
21165-00-00	IC PAYABLE - WHC HAVERHILL LLC	0.00	(100,000.00)		0.00	(100,000.00)
21175-00-00	IC PAYABLE - WHC SLAKE LLC	(2,411,251.13)	(2,411,251.13)		0.00	(2,411,251.13)
21199-00-00	IC CLEARING	0.00	(55,000.00)		0.00	(55,000.00)
22030-00-00	DUE MEDICAID - ESTIMATED	(138,752.75)	(185,808.70)		0.00	(185,808.70)
22034-00-00	UNRESOLVED CREDITS	(3,482.89)	(3,482.89)		0.00	(3,482.89)
22050-00-00	A/P-PATIENT TRUST/PNA	(66,904.23)	(65,327.51)		0.00	(65,327.51)
22060-00-00	UNCASHED CHECKS	(5,019.48)	(5,019.48)		0.00	(5,019.48)
23020-00-00	NOTE PAYABLE - EQUIP.	(52,076.21)	(40,435.70)		0.00	(40,435.70)
23060-00-00	NOTE PAYABLE - OTHER	(934,904.45)	(934,904.45)		0.00	(934,904.45)
24110-00-00	ACCRUED EXPENSES	(3,227.28)	253,423.44		0.00	253,423.44
24110-01-00	ACCRUED EXPENSES	0.00	1,208.33		0.00	1,208.33
24120-00-00	ACCRUED USER FEE	(449,162.28)	(680,434.85)		0.00	(680,434.85)
24130-00-00	ACCRUED PROFESSIONAL SERVICES	0.00	(13,491.00)		0.00	(13,491.00)
24210-00-00	ACCRUED SALARIES	(79,053.88)	(1,686.44)		0.00	(1,686.44)
24210-21-00	ACCRUED SALARIES	0.00	(0.02)		0.00	(0.02)
24220-00-00	ACCRUED VACATION	(82,247.93)	(106,772.05)		0.00	(106,772.05)
24220-22-00	ACCRUED VACATION	0.00	(13,022.77)		0.00	(13,022.77)
24260-00-00	ACCRUED PAYROLL TAXES	(8,651.80)	0.00		0.00	0.00
24290-00-00	DOJ Accrual	1,114.58	1,114.58		0.00	1,114.58
24310-00-00	401K DUE-EMPLOYER MATCH	(1,114.58)	(1,114.58)		0.00	(1,114.58)
25014-00-00	OTHER PAYROLL LIABILITIES	(2,410.01)	(6,792.65)		0.00	(6,792.65)
25014-22-00	OTHER PAYROLL LIABILITIES	0.00	333.86		0.00	333.86
25016-00-00	GARNISHMENTS	0.00	(1,291.67)		0.00	(1,291.67)
25020-00-00	OTHER PAYROLL WITHHOLDINGS	(71,357.93)	(71,360.43)		0.00	(71,360.43)
25024-00-00	401 K WITHHELD (EE)	75,700.72	82,092.78		0.00	82,092.78
25024-21-00	401 K WITHHELD (EE)	0.00	5,789.73		0.00	5,789.73
25028-00-00	WITHHELD LIFE INSURANCE	1,037.45	3,106.56		0.00	3,106.56
25028-21-00	WITHHELD LIFE INSURANCE	0.00	533.25		0.00	533.25
27235-00-00	DEFERRED RENT	(681,781.00)	(681,781.00)		0.00	(681,781.00)
29110-00-00	PAID IN SURPLUS	(1,002,592.10)	(1,002,592.10)		0.00	(1,002,592.10)
29410-00-00	RETAINED EARNINGS	7,561,093.17	7,662,196.33		99,403.58	7,761,599.91
				CAIDJE - €	99,403.58	
29422-00-00	OWNERS CONTRIBUTION	(442,747.32)	(442,747.32)		0.00	(442,747.32)
<b>Subtotal : None</b>		<b>74,769.55</b>	<b>(1,320,031.00)</b>		<b>(6,827.82)</b>	<b>(1,326,858.82)</b>
<b>Total [1000] Balance Sheet</b>		<b>74,769.55</b>	<b>(1,320,031.00)</b>		<b>(6,827.82)</b>	<b>(1,326,858.82)</b>
<b>Group : [2000]</b>	<b>Income and Expenses</b>					
<b>Subgroup : None</b>						
30035	MEDICARE CHOICE PLANS	(562,567.00)	0.00		(596,333.00)	(596,333.00)
				CAIDJE -	(596,333.00)	
30037	OneCare	(36,892.00)	0.00		0.00	0.00
30038	SCO & PACE	0.00	0.00		(171,681.00)	(171,681.00)
				CAIDJE -	(171,681.00)	
3030	Medicaid Resource Income	(1,617,713.00)	0.00		(1,712,725.00)	(1,712,725.00)
				CAIDJE - 1	(1,712,725.00)	
31000-40-26	ANCILLIARY INCOME	(1,805.32)	(30,288.50)		0.00	(30,288.50)
31000-41-25	ANCILLIARY INCOME	(390.51)	(266.33)		0.00	(266.33)
31000-41-26	ANCILLIARY INCOME	(13,459.17)	(9,655.40)		0.00	(9,655.40)
31000-41-29	ANCILLIARY INCOME	(3,165.98)	(2,996.27)		0.00	(2,996.27)
31000-42-21	ANCILLIARY INCOME	0.00	(1,009.35)		0.00	(1,009.35)
31000-42-22	ANCILLIARY INCOME	(35.28)	0.00		0.00	0.00
31000-42-24	ANCILLIARY INCOME	(70.00)	0.00		0.00	0.00
31000-42-25	ANCILLIARY INCOME	(1.03)	(205.09)		0.00	(205.09)
31000-42-26	ANCILLIARY INCOME	(205,103.26)	(230,170.38)		0.00	(230,170.38)

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31000-42-29	ANCILLIARY INCOME	(42,183.45)	(49,252.67)		0.00	(49,252.67)
31000-42-36	ANCILLIARY INCOME	(2,124.00)	0.00		0.00	0.00
31000-43-21	ANCILLIARY INCOME	(350.59)	(2,749.74)		0.00	(2,749.74)
31000-43-22	ANCILLIARY INCOME	(671.51)	0.00		0.00	0.00
31000-43-25	ANCILLIARY INCOME	(11,083.65)	(13,809.26)		0.00	(13,809.26)
31000-43-26	ANCILLIARY INCOME	(5,192.47)	(2,480.50)		0.00	(2,480.50)
31000-43-29	ANCILLIARY INCOME	(914.82)	(1,183.64)		0.00	(1,183.64)
31000-44-21	ANCILLIARY INCOME	(175.00)	0.00		0.00	0.00
31000-44-25	ANCILLIARY INCOME	(1,345.00)	(35.00)		0.00	(35.00)
31000-44-26	ANCILLIARY INCOME	0.00	(637.86)		0.00	(637.86)
31000-44-29	ANCILLIARY INCOME	(748.93)	(353.43)		0.00	(353.43)
31000-46-26	ANCILLIARY INCOME	(708.26)	(1,579.02)		0.00	(1,579.02)
31000-46-29	ANCILLIARY INCOME	(105.75)	(104.07)		0.00	(104.07)
31000-47-21	ANCILLIARY INCOME	0.00	(39.54)		0.00	(39.54)
31000-47-24	ANCILLIARY INCOME	(35.00)	0.00		0.00	0.00
31000-47-25	ANCILLIARY INCOME	(980.56)	(628.46)		0.00	(628.46)
31000-47-26	ANCILLIARY INCOME	(42,806.66)	(49,738.48)		0.00	(49,738.48)
31000-47-27	ANCILLIARY INCOME	(2,039.13)	(2,018.96)		0.00	(2,018.96)
31000-47-28	ANCILLIARY INCOME	35.00	72.10		0.00	72.10
31000-47-29	ANCILLIARY INCOME	(12,633.16)	(12,342.06)		0.00	(12,342.06)
31000-47-36	ANCILLIARY INCOME	(39.54)	(316.56)		0.00	(316.56)
31000-47-38	ANCILLIARY INCOME	1,330.00	1,867.25		0.00	1,867.25
31000-50-21	ANCILLIARY INCOME	750.00	(400.00)		0.00	(400.00)
31000-50-22	ANCILLIARY INCOME	91.33	0.00		0.00	0.00
31000-50-25	ANCILLIARY INCOME	(473.31)	(2,667.10)		0.00	(2,667.10)
31000-50-26	ANCILLIARY INCOME	(301,565.70)	(301,836.69)		0.00	(301,836.69)
31000-50-27	ANCILLIARY INCOME	(259,669.01)	(195,403.78)		0.00	(195,403.78)
31000-50-28	ANCILLIARY INCOME	(2.71)	6,303.93		0.00	6,303.93
31000-50-29	ANCILLIARY INCOME	(93,988.63)	(96,425.92)		0.00	(96,425.92)
31000-50-36	ANCILLIARY INCOME	(631.35)	(411.75)		0.00	(411.75)
31000-50-37	ANCILLIARY INCOME	0.00	(39.70)		0.00	(39.70)
31000-51-26	ANCILLIARY INCOME	(12,352.57)	(14,989.75)		0.00	(14,989.75)
31000-51-29	ANCILLIARY INCOME	(3,679.09)	(20,273.18)		0.00	(20,273.18)
31000-52-21	ANCILLIARY INCOME	0.00	(1,215.00)		0.00	(1,215.00)
31000-52-25	ANCILLIARY INCOME	(804.42)	(562.30)		0.00	(562.30)
31000-52-26	ANCILLIARY INCOME	(537,255.00)	(492,210.00)		0.00	(492,210.00)
31000-52-27	ANCILLIARY INCOME	(211,611.55)	(152,942.96)		0.00	(152,942.96)
31000-52-28	ANCILLIARY INCOME	0.00	5,788.69		0.00	5,788.69
31000-52-29	ANCILLIARY INCOME	(151,941.53)	(131,466.36)		0.00	(131,466.36)
31000-52-36	ANCILLIARY INCOME	(720.00)	(405.00)		0.00	(405.00)
31000-53-21	ANCILLIARY INCOME	(89.84)	(656.00)		0.00	(656.00)
31000-53-26	ANCILLIARY INCOME	(61,090.00)	(109,470.00)		0.00	(109,470.00)
31000-53-27	ANCILLIARY INCOME	(44,728.80)	(54,335.18)		0.00	(54,335.18)
31000-53-28	ANCILLIARY INCOME	0.00	664.28		0.00	664.28
31000-53-29	ANCILLIARY INCOME	(38,263.07)	(35,018.60)		0.00	(35,018.60)
31000-53-36	ANCILLIARY INCOME	0.00	(410.00)		0.00	(410.00)
31900-01-21	INCOME - CONTRACT ADJ	500.59	4,777.23		0.00	4,777.23
31900-01-22	INCOME - CONTRACT ADJ	580.18	0.00		0.00	0.00
31900-01-24	INCOME - CONTRACT ADJ	35.00	49.45		0.00	49.45
31900-01-25	INCOME - CONTRACT ADJ	15,113.76	18,173.54		0.00	18,173.54
31900-01-26	INCOME - CONTRACT ADJ	1,183,872.83	1,243,558.75		0.00	1,243,558.75
31900-01-27	INCOME - CONTRACT ADJ	83,844.65	82,498.35		0.00	82,498.35
31900-01-29	INCOME - CONTRACT ADJ	294,659.14	275,359.34		0.00	275,359.34
31900-01-36	INCOME - CONTRACT ADJ	3,514.97	1,543.31		0.00	1,543.31
31900-01-37	INCOME - CONTRACT ADJ	0.00	39.70		0.00	39.70
32000-30-21	ROOM & BOARD	(1,787,995.93)	(2,092,069.57)		0.00	(2,092,069.57)
32000-30-22	ROOM & BOARD	(188,256.61)	(160,422.15)		0.00	(160,422.15)
32000-30-24	ROOM & BOARD	(87,502.94)	(1,718,876.15)		0.00	(1,718,876.15)
32000-30-25	ROOM & BOARD	(6,221,907.39)	(7,663,999.89)		1,884,406.00	(5,779,593.89)
				CAIDJE - 1	1,712,725.00	
				CAIDJE - 1	171,681.00	
					0.00	(4,764,667.60)
32000-30-26	ROOM & BOARD	(3,887,828.03)	(4,764,667.60)		596,333.00	(116,067.42)
32000-30-29	ROOM & BOARD	(117,839.65)	(712,400.42)		596,333.00	
				CAIDJE - 1	596,333.00	
32000-30-30	ROOM & BOARD	(104,804.98)	(110,150.97)		0.00	(110,150.97)
32600-01-27	2% MEDICARE SEQUESTRATION	0.00	3,019.13		0.00	3,019.13
32600-30-26	2% MEDICARE SEQUESTRATION	0.00	53,857.18		0.00	53,857.18
34130-70-00	BAD DEBT RECOVERY	(15,621.00)	(7,821.26)		0.00	(7,821.26)
34135-70-00	PRIOR YEAR RETROACTIVE	(17,127.35)	16,380.82		0.00	16,380.82
34140-70-00	OTHER INCOME	(1,499,122.47)	(421,780.00)		0.00	(421,780.00)
35115-70-00	MA TAX ASSESSMENT REVENUE	(98,347.92)	(100,438.51)		0.00	(100,438.51)
35210-30-00	SINGLE BED INCOME	(34,276.00)	(44,194.00)		0.00	(44,194.00)
35900-70-00	INTEREST INCOME	(334.41)	(159.66)		0.00	(159.66)
40002-40-00	ANCILLARY EXPENSE - DIRECT	0.00	2,641.62		0.00	2,641.62
40002-40-25	ANCILLARY EXPENSE - DIRECT	0.00	1,825.24		0.00	1,825.24
40002-40-26	ANCILLARY EXPENSE - DIRECT	31,015.16	72,177.71		0.00	72,177.71
40002-41-21	ANCILLARY EXPENSE - DIRECT	40.02	0.00		0.00	0.00
40002-41-24	ANCILLARY EXPENSE - DIRECT	463.72	0.00		0.00	0.00
40002-41-25	ANCILLARY EXPENSE - DIRECT	545.93	477.78		0.00	477.78
40002-41-26	ANCILLARY EXPENSE - DIRECT	16,291.93	13,338.53		0.00	13,338.53
40002-41-27	ANCILLARY EXPENSE - DIRECT	194.52	97.20		0.00	97.20
40002-41-28	ANCILLARY EXPENSE - DIRECT	0.00	7.00		0.00	7.00
40002-41-29	ANCILLARY EXPENSE - DIRECT	3,393.65	3,188.00		0.00	3,188.00
40002-42-21	ANCILLARY EXPENSE - DIRECT	133.36	0.00		0.00	0.00
40002-42-25	ANCILLARY EXPENSE - DIRECT	9,749.18	12,326.91		0.00	12,326.91

Client: **A442537 - Senior Residential Care / Kingston, Inc.**  
Engagement: **MDMC 2022 - Senior Residential Care / Kingston, Inc.**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
40002-42-26	ANCILLARY EXPENSE - DIRECT	216,068.09	290,291.76		0.00	290,291.76
40002-42-29	ANCILLARY EXPENSE - DIRECT	43,879.09	40,781.80		0.00	40,781.80
40002-42-30	ANCILLARY EXPENSE - DIRECT	22.91	1,117.40		0.00	1,117.40
40002-43-21	ANCILLARY EXPENSE - DIRECT	3,272.55	15,814.40		0.00	15,814.40
40002-43-24	ANCILLARY EXPENSE - DIRECT	1,405.76	229.50		0.00	229.50
40002-43-25	ANCILLARY EXPENSE - DIRECT	14,378.50	18,535.45		0.00	18,535.45
40002-43-26	ANCILLARY EXPENSE - DIRECT	9,540.69	12,738.82		0.00	12,738.82
40002-43-29	ANCILLARY EXPENSE - DIRECT	2,300.85	963.69		0.00	963.69
40002-43-32	ANCILLARY EXPENSE - DIRECT	110.50	0.00		0.00	0.00
40002-44-21	ANCILLARY EXPENSE - DIRECT	190.00	0.00		0.00	0.00
40002-44-24	ANCILLARY EXPENSE - DIRECT	630.00	350.00		0.00	350.00
40002-44-25	ANCILLARY EXPENSE - DIRECT	1,170.00	0.00		0.00	0.00
40002-44-26	ANCILLARY EXPENSE - DIRECT	70.00	1,197.86		0.00	1,197.86
40002-44-29	ANCILLARY EXPENSE - DIRECT	748.93	353.43		0.00	353.43
40002-46-26	ANCILLARY EXPENSE - DIRECT	2,354.34	324.47		0.00	324.47
40002-47-21	ANCILLARY EXPENSE - DIRECT	67.17	122.27		0.00	122.27
40002-47-25	ANCILLARY EXPENSE - DIRECT	785.87	1,122.60		0.00	1,122.60
40002-47-26	ANCILLARY EXPENSE - DIRECT	43,983.09	51,570.93		0.00	51,570.93
40002-47-28	ANCILLARY EXPENSE - DIRECT	3.00	324.00		0.00	324.00
40002-47-29	ANCILLARY EXPENSE - DIRECT	12,837.96	12,759.57		0.00	12,759.57
40002-50-21	ANCILLARY EXPENSE - DIRECT	179.92	959.92		0.00	959.92
40002-50-24	ANCILLARY EXPENSE - DIRECT	188.24	195.52		0.00	195.52
40002-50-25	ANCILLARY EXPENSE - DIRECT	163.28	1,093.04		0.00	1,093.04
40002-50-26	ANCILLARY EXPENSE - DIRECT	237,450.72	263,953.42		0.00	263,953.42
40002-50-27	ANCILLARY EXPENSE - DIRECT	165,180.87	114,749.34		0.00	114,749.34
40002-50-29	ANCILLARY EXPENSE - DIRECT	52,504.40	45,745.44		0.00	45,745.44
40002-51-26	ANCILLARY EXPENSE - DIRECT	15,500.68	16,228.32		0.00	16,228.32
40002-51-29	ANCILLARY EXPENSE - DIRECT	4,381.18	1,297.32		0.00	1,297.32
40002-51-30	ANCILLARY EXPENSE - DIRECT	3,964.67	495.79		0.00	495.79
40002-52-21	ANCILLARY EXPENSE - DIRECT	82.16	827.84		0.00	827.84
40002-52-24	ANCILLARY EXPENSE - DIRECT	0.00	64.48		0.00	64.48
40002-52-25	ANCILLARY EXPENSE - DIRECT	317.20	200.72		0.00	200.72
40002-52-26	ANCILLARY EXPENSE - DIRECT	255,941.78	268,739.44		0.00	268,739.44
40002-52-27	ANCILLARY EXPENSE - DIRECT	128,293.52	93,556.43		0.00	93,556.43
40002-52-29	ANCILLARY EXPENSE - DIRECT	55,491.28	46,321.60		0.00	46,321.60
40002-53-21	ANCILLARY EXPENSE - DIRECT	122.72	1,033.76		0.00	1,033.76
40002-53-24	ANCILLARY EXPENSE - DIRECT	706.16	1,054.56		0.00	1,054.56
40002-53-25	ANCILLARY EXPENSE - DIRECT	0.00	78.00		0.00	78.00
40002-53-26	ANCILLARY EXPENSE - DIRECT	39,174.66	70,738.58		0.00	70,738.58
40002-53-27	ANCILLARY EXPENSE - DIRECT	33,546.81	42,929.50		0.00	42,929.50
40002-53-29	ANCILLARY EXPENSE - DIRECT	18,955.04	10,987.60		0.00	10,987.60
40020-41-28	ANCILLARY EXPENSE - INDIRECT	68.00	69.50		0.00	69.50
40020-42-00	ANCILLARY EXPENSE - INDIRECT	40,135.41	40,002.87		0.00	40,002.87
40020-44-00	ANCILLARY EXPENSE - INDIRECT	19,819.52	17,680.42		0.00	17,680.42
40020-47-00	ANCILLARY EXPENSE - INDIRECT	0.00	700.43		0.00	700.43
40020-47-28	ANCILLARY EXPENSE - INDIRECT	1,042.00	973.00		0.00	973.00
40020-52-00	ANCILLARY EXPENSE - INDIRECT	78.00	0.00		0.00	0.00
40020-53-00	ANCILLARY EXPENSE - INDIRECT	183.04	0.00		0.00	0.00
41000-01-00	SALARY ALLOCATION	0.00	(4,028.80)		0.00	(4,028.80)
41002-01-00	SALARIES - ADMINISTRATION	144,491.92	179,643.68		0.00	179,643.68
41006-01-00	SALARIES - CLERICAL	163,544.28	256,473.68		0.00	256,473.68
41013-01-00	SALARIES-BILLERS ALLOC	2,054.21	0.00		0.00	0.00
41021-21-00	SALARY-ALZHEIMERS DIRECTOR	0.00	12,544.00		0.00	12,544.00
41022-21-00	SALARY-DIRECTOR OF NURSING	120,962.16	133,701.50		0.00	133,701.50
41026-24-00	SALARIES - ACTIVITIES	197,002.70	233,205.05		0.00	233,205.05
41102-12-00	SALARIES - PLANT	128,511.84	128,153.28		0.00	128,153.28
41302-21-00	SALARIES-RN SUPERVISORS	0.00	77,196.25		0.00	77,196.25
41302-21-01	SALARIES-RN SUPERVISORS	42,641.43	118,885.81		0.00	118,885.81
41302-21-02	SALARIES-RN SUPERVISORS	3,268.14	3,560.50		0.00	3,560.50
41302-21-03	SALARIES-RN SUPERVISORS	44,029.64	0.00		0.00	0.00
41302-21-04	SALARIES-RN SUPERVISORS	77,153.69	152,140.70		0.00	152,140.70
41304-21-00	SALARIES - R.N	0.00	116,369.15		0.00	116,369.15
41304-21-01	SALARIES - R.N	221,218.24	187,147.33		0.00	187,147.33
41304-21-02	SALARIES - R.N	280,575.74	90,795.51		0.00	90,795.51
41304-21-03	SALARIES - R.N	186,011.42	59,153.87		0.00	59,153.87
41304-21-04	SALARIES - R.N	277,558.70	132,108.26		0.00	132,108.26
41306-21-00	SALARIES - L.P.N.	0.00	196,677.88		0.00	196,677.88
41306-21-01	SALARIES - L.P.N.	363,661.55	310,977.75		0.00	310,977.75
41306-21-02	SALARIES - L.P.N.	9,488.99	101,145.89		0.00	101,145.89
41306-21-03	SALARIES - L.P.N.	259,520.17	198,959.61		0.00	198,959.61
41306-21-04	SALARIES - L.P.N.	182,378.15	124,610.56		0.00	124,610.56
41310-21-00	SALARIES - CNA	0.00	374,750.82		0.00	374,750.82
41310-21-01	SALARIES - CNA	469,435.87	382,450.84		0.00	382,450.84
41310-21-02	SALARIES - CNA	227,355.53	158,957.04		0.00	158,957.04
41310-21-03	SALARIES - CNA	274,466.52	202,409.04		0.00	202,409.04
41310-21-04	SALARIES - CNA	517,810.67	333,363.58		0.00	333,363.58
41312-22-00	SALARIES-REHAB. AIDES	16,509.47	62,059.94		0.00	62,059.94
41322-22-00	SALARIES - WARD CLERK	0.00	18,855.70		0.00	18,855.70
41322-22-01	SALARIES - WARD CLERK	3,160.18	58,130.15		0.00	58,130.15
41322-22-02	SALARIES - WARD CLERK	0.00	4,690.16		0.00	4,690.16
41322-22-04	SALARIES - WARD CLERK	62,302.64	9,198.43		0.00	9,198.43
41334-21-00	SALARIES-ADON	83,572.60	96,659.01		0.00	96,659.01
41402-22-00	SALARIES-MEDICAL RECORDS	80,092.80	116,302.06		0.00	116,302.06
41404-22-00	SALARIES-MDS COORDINATOR	163,513.97	213,878.01		0.00	213,878.01
41405-22-00	SALARIES-MMQ	58,076.85	85,066.31		0.00	85,066.31

Client: **A442537 - Senior Residential Care / Kingston, Inc.**  
Engagement: **MDMC 2022 - Senior Residential Care / Kingston, Inc.**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
41406-22-00	SALARIES-CASE MANAGER	45,962.48	0.00		0.00	0.00
41410-23-00	SALARIES - SOCIAL SERVICE	250,822.45	326,399.47		0.00	326,399.47
41804-01-00	PTO ACCRUAL	(106,544.15)	0.00		0.00	0.00
41804-21-00	PTO ACCRUAL	302,535.00	192,701.91		0.00	192,701.91
41901-21-00	SUPERVISOR-OT	0.00	1,074.07		0.00	1,074.07
41901-21-01	SUPERVISOR-OT	0.00	538.22		0.00	538.22
41901-21-04	SUPERVISOR-OT	174.14	1,507.31		0.00	1,507.31
41902-21-00	SUPERVISOR-Holiday	0.00	1,033.38		0.00	1,033.38
41902-21-01	SUPERVISOR-Holiday	0.00	488.25		0.00	488.25
41903-21-02	SUPERVISOR-OTHER	593.42	791.22		0.00	791.22
41903-21-04	SUPERVISOR-OTHER	0.00	936.00		0.00	936.00
41905-21-00	RN-OT	0.00	9,498.74		0.00	9,498.74
41905-21-01	RN-OT	2,335.92	18,985.46		0.00	18,985.46
41905-21-02	RN-OT	4,302.39	1,190.85		0.00	1,190.85
41905-21-03	RN-OT	1,697.10	76.45		0.00	76.45
41905-21-04	RN-OT	18,407.47	8,719.31		0.00	8,719.31
41906-21-00	RN-Holiday	0.00	3,272.47		0.00	3,272.47
41906-21-01	RN-Holiday	1,414.44	1,382.02		0.00	1,382.02
41906-21-02	RN-Holiday	2,020.59	1,516.83		0.00	1,516.83
41906-21-03	RN-Holiday	1,229.58	1,512.00		0.00	1,512.00
41906-21-04	RN-Holiday	2,087.50	1,173.91		0.00	1,173.91
41907-21-00	RN-OTHER	0.00	9,130.89		0.00	9,130.89
41907-21-01	RN-OTHER	2,497.86	11,083.38		0.00	11,083.38
41907-21-02	RN-OTHER	336.09	1,928.92		0.00	1,928.92
41907-21-03	RN-OTHER	0.00	194.45		0.00	194.45
41907-21-04	RN-OTHER	21,311.14	523.00		0.00	523.00
41909-21-00	LPN-OT	0.00	13,154.57		0.00	13,154.57
41909-21-01	LPN-OT	1,901.44	10,479.34		0.00	10,479.34
41909-21-02	LPN-OT	0.00	892.72		0.00	892.72
41909-21-03	LPN-OT	4,996.18	23,553.26		0.00	23,553.26
41909-21-04	LPN-OT	1,268.69	2,244.08		0.00	2,244.08
41910-21-00	LPN-Holiday	0.00	4,209.31		0.00	4,209.31
41910-21-01	LPN-Holiday	2,228.56	4,662.74		0.00	4,662.74
41910-21-02	LPN-Holiday	0.00	2,056.50		0.00	2,056.50
41910-21-03	LPN-Holiday	1,594.77	1,800.22		0.00	1,800.22
41910-21-04	LPN-Holiday	915.54	1,002.35		0.00	1,002.35
41911-21-00	LPN-OTHER	0.00	3,481.13		0.00	3,481.13
41911-21-01	LPN-OTHER	4,681.61	14,293.43		0.00	14,293.43
41911-21-02	LPN-OTHER	924.00	0.00		0.00	0.00
41911-21-03	LPN-OTHER	2,789.16	0.00		0.00	0.00
41911-21-04	LPN-OTHER	5,452.30	978.64		0.00	978.64
41913-21-00	C.N.A.-OT	0.00	84,015.75		0.00	84,015.75
41913-21-01	C.N.A.-OT	18,018.51	42,356.99		0.00	42,356.99
41913-21-02	C.N.A.-OT	3,277.83	5,965.71		0.00	5,965.71
41913-21-03	C.N.A.-OT	11,509.24	24,107.94		0.00	24,107.94
41913-21-04	C.N.A.-OT	56,235.94	140,052.45		0.00	140,052.45
41914-21-00	C.N.A.-Holiday	0.00	8,684.30		0.00	8,684.30
41914-21-01	C.N.A.-Holiday	2,791.08	5,922.76		0.00	5,922.76
41914-21-02	C.N.A.-Holiday	1,615.85	3,013.90		0.00	3,013.90
41914-21-03	C.N.A.-Holiday	1,799.70	5,047.97		0.00	5,047.97
41914-21-04	C.N.A.-Holiday	3,759.60	8,896.36		0.00	8,896.36
41915-21-00	C.N.A.-OTHER	0.00	5,936.04		0.00	5,936.04
41915-21-01	C.N.A.-OTHER	5,335.88	12,836.77		0.00	12,836.77
41915-21-02	C.N.A.-OTHER	449.46	3,103.50		0.00	3,103.50
41915-21-03	C.N.A.-OTHER	225.00	371.25		0.00	371.25
41915-21-04	C.N.A.-OTHER	3,047.61	2,073.82		0.00	2,073.82
41917-22-00	REHAB AIDES-OT	0.00	3,788.63		0.00	3,788.63
41918-22-00	REHAB AIDES-Holiday	140.63	1,128.00		0.00	1,128.00
41919-21-00	REHAB AIDES-OTHER	0.00	758.28		0.00	758.28
41919-21-01	REHAB AIDES-OTHER	0.00	6.33		0.00	6.33
41919-22-00	REHAB AIDES-OTHER	1,027.50	3,440.91		0.00	3,440.91
41921-22-00	WARD CLERKS-OT	0.00	2,261.19		0.00	2,261.19
41921-22-01	WARD CLERKS-OT	0.00	5,198.91		0.00	5,198.91
41921-22-04	WARD CLERKS-OT	20,992.37	3,578.77		0.00	3,578.77
41922-22-00	WARD CLERKS-Holiday	0.00	280.00		0.00	280.00
41922-22-01	WARD CLERKS-Holiday	0.00	577.88		0.00	577.88
41922-22-02	WARD CLERKS-Holiday	0.00	382.50		0.00	382.50
41922-22-04	WARD CLERKS-Holiday	326.89	0.00		0.00	0.00
41923-22-00	WARD CLERKS-OTHER	0.00	256.25		0.00	256.25
41923-22-01	WARD CLERKS-OTHER	103.50	138.00		0.00	138.00
41923-22-02	WARD CLERKS-OTHER	0.00	518.50		0.00	518.50
41923-22-04	WARD CLERKS-OTHER	178.81	0.00		0.00	0.00
41925-01-00	CLERICAL-OT	153.61	6,296.25		0.00	6,296.25
41926-01-00	CLERICAL-Holiday	1,140.96	1,188.72		0.00	1,188.72
41927-01-00	CLERICAL-OTHER	166.50	124.00		0.00	124.00
41941-22-00	MEDICAL RECDS-OT	7,372.54	27,634.87		0.00	27,634.87
41942-22-00	MEDICAL RECDS-Holiday	150.02	615.81		0.00	615.81
41943-22-00	MEDICAL RECDS-OTHER	0.00	431.04		0.00	431.04
41945-23-00	SOCIAL SERV-OT	5,853.93	14,396.48		0.00	14,396.48
41946-23-00	SOCIAL SERV-Holiday	0.00	1,972.61		0.00	1,972.61
41947-23-00	SOCIAL SERV-OTHER	976.80	3,776.98		0.00	3,776.98
41949-24-00	ACTIVITIES-OT	307.67	593.69		0.00	593.69
41950-24-00	ACTIVITIES-Holiday	1,636.28	2,512.16		0.00	2,512.16
41951-24-00	ACTIVITIES-OTHER	2,017.88	2,440.78		0.00	2,440.78
42002-00-00	PAYROLL TAXES	1,587.42	0.00		0.00	0.00

Client: **A442537 - Senior Residential Care / Kingston, Inc.**  
Engagement: **MDMC 2022 - Senior Residential Care / Kingston, Inc.**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
42002-01-00	PAYROLL TAXES	27,479.23	(6,744.95)		0.00	(6,744.95)
42006-01-00	PAYROLL TAXES - NON NURSING	102,953.69	124,097.61		0.00	124,097.61
42006-22-00	PAYROLL TAXES - NON NURSING	0.00	598.68		0.00	598.68
42008-01-00	PAYROLL TAXES - DON	0.00	10,686.69		0.00	10,686.69
42010-01-00	PAYROLL TAXES - OTHER NURSING	329,019.85	336,286.91		0.00	336,286.91
42012-01-00	PAYROLL TAXES - ADMINISTRATOR	0.00	24,490.38		0.00	24,490.38
43004-01-00	PENSION EXPENSE	8,110.27	7,101.73		0.00	7,101.73
44002-01-00	GROUP HEALTH INSURANCE	447,411.41	407,088.87		0.00	407,088.87
44006-01-00	GROUP LIFE INSURANCE	5,769.89	4,971.57		0.00	4,971.57
44008-01-00	INSURANCE - WORKERS COMP	56,004.50	81,961.88		0.00	81,961.88
45002-01-00	TUITION & EDUCATION	5,516.02	7,763.43		0.00	7,763.43
45008-01-00	EMPLOYEE BENEFITS - OTHER	15,704.52	15,856.75		0.00	15,856.75
45008-13-00	EMPLOYEE BENEFITS - OTHER	0.00	1,365.54		0.00	1,365.54
48004-23-00	SOCIAL SERVICE-CONSULTANT	640.00	1,375.00		0.00	1,375.00
48020-22-00	PHARMACY CONSULTANT	18,525.50	20,879.50		0.00	20,879.50
48024-22-00	PHYSICIAN CARE	16.95	0.00		0.00	0.00
48028-22-00	MEDICAL DIRECTOR	126,000.00	126,000.00		0.00	126,000.00
48032-22-00	JCAHO	2,700.00	6,727.63		0.00	6,727.63
50004-01-00	RENT-REAL ESTATE AFFILIATE	2,244,220.33	1,765,653.08		0.00	1,765,653.08
50504-01-00	ADVERTISING - HELP WANTED	42,084.51	11,169.50		0.00	11,169.50
50506-01-00	ADVERTISING PROMOTIONAL	7,048.90	37,418.85		0.00	37,418.85
50602-01-00	MARKETING	30,332.16	37,224.31		0.00	37,224.31
51000-01-00	MANAGEMENT FEES	758,172.49	879,190.15		0.00	879,190.15
51002-01-00	PAYROLL PROCESSING FEES	33,432.35	35,041.86		0.00	35,041.86
51003-01-00	COMPUTER EXPENSE	86,714.38	88,014.32		0.00	88,014.32
51004-01-00	BOOKKEEPING SERVICE	22,136.10	19,649.68		0.00	19,649.68
52000-01-00	PROFESSIONAL SERVICE	40,246.25	44,612.93		0.00	44,612.93
52002-01-00	ACCOUNTING	41,135.50	25,776.00		0.00	25,776.00
52006-01-00	LEGAL - OTHER	32,691.40	7,798.74		0.00	7,798.74
60000-01-00	POSTAGE	4,270.92	2,819.20		0.00	2,819.20
60500-01-00	CENTRAL OFFICE EXPENSE	142,515.99	147,272.81		0.00	147,272.81
60502-01-00	OFFICE SUPPLIES & EXPENSE	21,810.36	36,418.63		0.00	36,418.63
60502-12-00	OFFICE SUPPLIES & EXPENSE	(50.00)	0.00		0.00	0.00
60504-12-00	SUPPLIES	70,999.29	51,022.64		0.00	51,022.64
60504-13-00	SUPPLIES	4,695.13	6,127.02		0.00	6,127.02
60504-14-00	SUPPLIES	1,015.60	2,604.97		0.00	2,604.97
60504-15-00	SUPPLIES	26,865.23	25,706.59		0.00	25,706.59
60504-21-00	SUPPLIES	(200.38)	0.00		0.00	0.00
60504-22-00	SUPPLIES	261,554.47	219,300.05		0.00	219,300.05
60504-24-00	SUPPLIES	9,231.85	6,988.18		0.00	6,988.18
60504-50-00	SUPPLIES	11,308.46	4,630.88		0.00	4,630.88
60600-01-00	Bank Fees	10,662.63	7,929.31		0.00	7,929.31
61000-12-00	PURCH SERVICE GENERAL	39,509.66	42,190.65		0.00	42,190.65
61000-13-00	PURCH SERVICE GENERAL	1,029,905.58	1,115,994.08		0.00	1,115,994.08
61000-14-00	PURCH SERVICE GENERAL	273,751.80	292,713.98		0.00	292,713.98
61000-15-00	PURCH SERVICE GENERAL	273,751.80	292,713.06		0.00	292,713.06
61000-24-00	PURCH SERVICE GENERAL	3,990.87	9,110.00		0.00	9,110.00
61000-48-00	PURCH SERVICE GENERAL	316,432.76	(176,599.04)		0.00	(176,599.04)
61002-21-00	PURCH SERVICE R.N. UNIT	1,015,574.42	924,643.83		0.00	924,643.83
61004-21-00	PURCH SERVICES L.P.N.	457,642.10	962,522.87		0.00	962,522.87
61006-21-00	PURCH SERVICES C.N.A	414,385.75	741,031.82		0.00	741,031.82
61008-21-00	PURCH SERV RN PER DIEM	746.81	0.00		0.00	0.00
62002-01-00	TELEPHONE	29,089.60	73,819.30		0.00	73,819.30
62002-12-00	TELEPHONE	0.00	(0.32)		0.00	(0.32)
62006-12-00	ELECTRICITY	194,783.78	202,206.05		0.00	202,206.05
62008-12-00	WATER & SEWERAGE	65,644.30	90,212.71		0.00	90,212.71
62010-12-00	FUEL	3,373.98	2,140.31		0.00	2,140.31
62012-12-00	GAS	68,970.20	67,221.52		0.00	67,221.52
65004-01-00	GENERAL LIABILITY INSURANCE	170,584.72	170,485.06		0.00	170,485.06
65010-01-00	INSURANCE - BLDG & EQUIPMENT	23,783.88	64,466.41		0.00	64,466.41
70202-01-00	EQUIPMENT RENTAL	25,318.69	24,139.70		0.00	24,139.70
70202-12-00	EQUIPMENT RENTAL	515.88	0.00		0.00	0.00
70202-22-00	EQUIPMENT RENTAL	267.76	443.80		0.00	443.80
70202-50-00	EQUIPMENT RENTAL	16,764.51	16,428.81		0.00	16,428.81
70301-01-00	PLANT-CONTRACTED SERVICES	0.00	399.03		0.00	399.03
70301-12-00	PLANT-CONTRACTED SERVICES	121,029.72	146,414.55		0.00	146,414.55
70302-12-00	PLANT-REPAIRS	51,904.25	74,648.25		0.00	74,648.25
70302-13-00	PLANT-REPAIRS	0.00	464.75		0.00	464.75
70303-12-00	PLANT-GROUNDS MAINTENANCE	83,631.53	100,692.80		0.00	100,692.80
70304-12-00	PLANT-PLUMB/ELEC/REFR/HEAT/AIR	33,553.98	69,120.14		0.00	69,120.14
70500-01-00	TRAVEL/CONVEN./MEETINGS	1,306.11	1,428.03		0.00	1,428.03
70510-01-00	MOTOR VEHICLE EXPENSE	651.60	3,906.46		0.00	3,906.46
71000-01-00	LICENSE & DUES - PATIENT REL	12,032.12	2,839.89		0.00	2,839.89
71001-01-00	LICENSE & DUES - NON PATIENT	1,227.50	1,700.00		0.00	1,700.00
72002-13-00	RAW FOOD	14,945.37	13,919.42		0.00	13,919.42
72006-12-00	DIETARY SUPPLEMENTS	0.00	198.64		0.00	198.64
72006-13-00	DIETARY SUPPLEMENTS	43,370.50	54,481.50		0.00	54,481.50
72006-22-00	DIETARY SUPPLEMENTS	0.00	436.17		0.00	436.17
73000-13-00	LINEN & BEDDING	13,479.52	15,754.93		0.00	15,754.93
77102-01-00	DEPRECIATION	368.63	321.67		0.00	321.67
77106-01-00	DEPRECIATION-IMPROVEMENTS	2,119.57	387.99		0.00	387.99
77107-01-00	DEPREC-LSHLD IMPROVEMENTS	13,136.93	3,707.30		0.00	3,707.30
77110-01-00	DEPREC. - OTHER IMPROVEMENTS	7,653.91	1,009.88		0.00	1,009.88
77112-01-00	DEPRECIATION - EQUIPMENT	65,522.87	27,526.88		0.00	27,526.88
77114-01-00	DEPRECIATION - FURN & FIX	4,449.49	2,634.74		0.00	2,634.74

Client: **A442537 - Senior Residential Care / Kingston, Inc.**  
Engagement: **MDMC 2022 - Senior Residential Care / Kingston, Inc.**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
77120-01-00	DEPRECIATION - COMPUTER EQUIPM	12,776.39	6,501.21		6,827.82	13,329.03
				CAIDJE - €	6,827.82	
78202-01-00	MOTOR VEHICLE EXCISE TAX	70.50	0.00		0.00	0.00
78204-01-00	MA ASSESSMENT TAX	956,068.92	1,017,120.40		0.00	1,017,120.40
78208-01-00	SALES TAXES	0.00	7,835.12		0.00	7,835.12
78208-01-28	SALES TAXES	0.00	235.85		0.00	235.85
78208-12-00	SALES TAXES	0.00	72.62		0.00	72.62
78208-22-00	SALES TAXES	0.00	30.56		0.00	30.56
78214-01-00	REAL ESTATE TAXES	185,979.48	185,979.48		0.00	185,979.48
78302-01-00	LATE CHARGES	2,284.71	6,091.09		0.00	6,091.09
78304-01-00	FINES & PENALTIES	21,174.70	84,380.71		0.00	84,380.71
78512-01-00	INTEREST EXPENSE	3,379.71	4,064.27		0.00	4,064.27
80100-01-00	UNCOLLECTIBLE ACCOUNTS	263,312.23	369,054.24		0.00	369,054.24
80501-01-00	GAIN ON FORGIVENESS OF DEBT	(1,584,371.76)	(34,005.51)		0.00	(34,005.51)
80502-01-00	MISCELLANEOUS EXPENSES	2,621.68	2,997.98		0.00	2,997.98
80600-01-00	PRIOR YEAR ADJUSTMENTS	(763.25)	68,248.23		0.00	68,248.23
<b>Subtotal : None</b>		<b>(74,769.55)</b>	<b>1,320,031.00</b>		<b>6,827.82</b>	<b>1,326,858.82</b>
<b>Total [2000] Income and Expenses</b>		<b>(74,769.55)</b>	<b>1,320,031.00</b>		<b>6,827.82</b>	<b>1,326,858.82</b>

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Client: **A442537 - Senior Residential Care / Kingston, Inc.**  
Engagement: **MDMC 2022 - Senior Residential Care / Kingston, Inc.**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:02 - SNF-CR Groupings**

Account	Description	CAID 12/31/2022	PP-1 12/31/2021
<b>Group : [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>		
<b>Subgroup : None</b>			
10010-00-00	CASH	40,785,096.99	31,172,759.63
10024-00-00	CASH - SL	(38,567,855.77)	(29,372,724.81)
10035-00-00	CASH - PETTY CASH	5,500.00	5,500.00
10062-00-00	CASH - RESIDENT TRUST	65,426.74	66,904.23
10075-00-00	CASH - ACH	(19,952,061.57)	(13,248,140.37)
<b>Subtotal : None</b>		<b>(17,663,893.61)</b>	<b>(11,375,701.32)</b>
<b>Total [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>	<b>(17,663,893.61)</b>	<b>(11,375,701.32)</b>
<b>Group : [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>		
<b>Subgroup : [S6L1.5C1A/ R Self-Pay Patients (Private)]</b>			
11030-00-00	A/R - PRIVATE	355,147.03	165,808.25
<b>Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)</b>		<b>355,147.03</b>	<b>165,808.25</b>
<b>Subgroup : [S6L1.5C1A/R Managed Care Patients (Private)]</b>			
11010-00-00	A/R - BLUE CROSS/BLUE SHIELD	(177,459.71)	(169,012.47)
11012-00-00	A/R - FALLON COMMUNITY HEALTH	490.62	(2,074.86)
11020-00-00	A/R - TUFTS ASSOCIATED HEALTH	19,593.25	21,707.18
11043-00-00	A/R - NAVICARE SCO CUSTODIAL	(5,177.48)	(5,177.48)
11045-00-00	A/R-NEIGHBORHOOD HEALTH PLAN	(4,037.50)	(4,037.50)
11046-00-00	A/R - OTHER INSURANCE COS.	386,497.35	284,034.32
11060-00-00	A/R - HCHP	1,360.00	2,390.00
11062-00-00	A/R - MEDEX	63,405.94	82,768.95
<b>Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)</b>		<b>284,672.47</b>	<b>210,598.14</b>
<b>Subgroup : [S6L1.5C1A/r Medicare Non Managed Care]</b>			
11050-00-00	A/R - MEDICARE A	801,458.10	421,085.97
11056-00-00	A/R - MEDICARE B	19,363.87	46,395.39
<b>Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care</b>		<b>820,821.97</b>	<b>467,481.36</b>
<b>Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care]</b>			
11004-00-00	A/R - WELFARE	940,032.26	811,094.07
11006-00-00	A/R - RESOURCE	18,374.10	9,114.40
11220-00-00	DUE FROM MEDICAID	1,085,658.54	72,576.13
<b>Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Car</b>		<b>2,044,064.90</b>	<b>892,784.60</b>
<b>Subgroup : [S6L1.5C1A/R Other Public Patients]</b>			
11008-00-00	A/R HOSPICE	748,503.89	268,838.57
<b>Subtotal [S6L1.5C1L] A/R Other Public Patients</b>		<b>748,503.89</b>	<b>268,838.57</b>
<b>Total [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>	<b>4,253,210.26</b>	<b>2,005,510.92</b>
<b>Group : [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>		
<b>Subgroup : None</b>			
11100-00-00	RESERVE FOR BAD DEBTS	(329,089.65)	(133,962.74)
<b>Subtotal : None</b>		<b>(329,089.65)</b>	<b>(133,962.74)</b>
<b>Total [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>	<b>(329,089.65)</b>	<b>(133,962.74)</b>
<b>Group : [S6L1.7C1]</b>	<b>Receivable from Officers/Owners/Employees</b>		
<b>Subgroup : [S6L1.7C1] Due from Employees</b>			
11205-00-00	EMPLOYEE LOAN	0.00	0.10
<b>Subtotal [S6L1.7C1A] Due from Employees</b>		<b>0.00</b>	<b>0.10</b>
<b>Total [S6L1.7C1]</b>	<b>Receivable from Officers/Owners/Em</b>	<b>0.00</b>	<b>0.10</b>
<b>Group : [S6L1.8C1]</b>	<b>Receivable from Affiliates/Related Parties</b>		
<b>Subgroup : None</b>			
11300-00-00	IC REC/PAY - COMPANY 100	35,954,364.55	35,954,678.45
11301-00-00	IC RECEIVABLE - HOLDINGS 101	330,980.51	330,980.51

11302-00-00	IC RECEIVABLE - BRIGHTON	56.34	56.34
11304-00-00	IC RECEIVABLE - READING	(445.52)	(445.52)
11306-00-00	IC RECEIVABLE - SUDBURY	84.58	84.58
11310-00-00	IC RECEIVABLE - NEEDHAM	92,584.50	92,584.50
11311-00-00	IC REC-NEE RES	(235.00)	(235.00)
11315-00-00	IC RECEIVABLE - ALICE PICKFORD	0.00	325,410.11
11317-00-00	IC RECEIVABLE - ADULT DAY CTR	0.00	23,061.30
11318-00-00	IC RECEIVABLE - SL INN	14,005,534.43	10,234,113.76
11319-00-00	IC RECEIVABLE - SL RES	4,982,400.86	3,669,862.47
11324-00-00	IC RECEIVABLE - LOWELL	292.00	292.00
11328-00-00	IC RECEIVABLE - MARY LYON	(66.75)	(66.75)
11336-00-00	IC RECEIVABLE - DUTCHESS	2,078.96	2,078.96
11338-00-00	IC RECEIVABLE - BEACON	2,078.96	2,078.96
11339-00-00	DUE FROM WHC LIABILITY INSURAN	43,206.18	43,206.18
11340-00-00	IC RECEIVABLE - ULSTER	2,078.96	2,078.96
11342-00-00	IC REC - WHC Home Off	3,103,104.38	3,102,522.93
11346-00-00	IC RECEIVABLE-WHC HOLDINGS	8,607,158.63	8,607,158.63
11351-00-00	IC REC -WEST RIVER HOSPICE	1,679.33	1,679.33
11372-00-00	IC RECEIVABLE - SRC SHARON	9,463.25	9,463.25
11373-00-00	IC RECEIVABLE - SRC WESTON	937.35	937.35
11375-00-00	IC RECEIVABLE - WHC SL	160,237.47	160,237.47
11376-00-00	IC RECEIVABLE - SRC BLACKSTONE	3,945.39	3,945.39
11377-00-00	IC RECEIVABLE - SRC EAST SIDE	4,094.14	4,094.14
11379-00-00	IC REC - SRC CHESTNUT HILL	6,463.10	6,463.10
11381-00-00	IC REC - SRC BOYLSTON	519.58	519.58
11382-00-00	IC REC - SRC NORTON AL	968.76	968.76
11383-00-00	IC REC - SRC HARWICH	9,665.19	9,665.19
11384-00-00	IC REC - SRC MELBOURNE	5,153.51	5,153.51
11392-00-00	IC RECEIVABLE - NORTON	730.58	730.58
21099-00-00	DUE TO/FROM VENTAS	85,166.60	69,166.12
<b>Subtotal : None</b>		<b>67,414,280.82</b>	<b>62,662,525.14</b>
<b>Total [S6L1.8C1]</b>	<b>Receivable from Affiliates/Related Par</b>	<b>67,414,280.82</b>	<b>62,662,525.14</b>
<b>Group : [S6L1.10C1] Supply Inventory</b>			
<b>Subgroup : None</b>			
12000-00-00	INVENTORY	94,514.25	96,035.59
<b>Subtotal : None</b>		<b>94,514.25</b>	<b>96,035.59</b>
<b>Total [S6L1.10C1]</b>	<b>Supply Inventory</b>	<b>94,514.25</b>	<b>96,035.59</b>
<b>Group : [S6L1.11C1] Other Receivables</b>			
<b>Subgroup : None</b>			
11210-00-00	OTHER RECEIVABLES	5,500.00	0.00
<b>Subtotal : None</b>		<b>5,500.00</b>	<b>0.00</b>
<b>Total [S6L1.11C1]</b>	<b>Other Receivables</b>	<b>5,500.00</b>	<b>0.00</b>
<b>Group : [S6L1.13C1] Prepaid Insurance</b>			
<b>Subgroup : None</b>			
13105-00-00	PREPAID INSURANCE	60,325.45	94,091.53
13106-00-00	PREPAID WORKER'S COMP INS	(12,692.95)	4,608.26
<b>Subtotal : None</b>		<b>47,632.50</b>	<b>98,699.79</b>
<b>Total [S6L1.13C1]</b>	<b>Prepaid Insurance</b>	<b>47,632.50</b>	<b>98,699.79</b>
<b>Group : [S6L1.15C1] Other Prepaid Expenses</b>			
<b>Subgroup : None</b>			
13115-01-00	OTHER PREPAID EXPENSES	5,250.00	0.00
<b>Subtotal : None</b>		<b>5,250.00</b>	<b>0.00</b>
<b>Total [S6L1.15C1]</b>	<b>Other Prepaid Expenses</b>	<b>5,250.00</b>	<b>0.00</b>
<b>Group : [S6L1.17C1] Other Current Assets</b>			
<b>Subgroup : None</b>			
10045-00-00	CASH-SECURITY DEPOSIT	729,340.94	729,340.94
11104-00-00	RESERVE-MEDICARE SEQUESTRATI	4,509.42	4,392.44
11105-00-00	RESERVE-MGD CARE SEQUESTRATI	15,787.51	15,787.51
11106-00-00	RESERVE-MEDICARE ACO RISK SHAI	29,683.65	29,683.65
13005-00-00	PATIENT EXCHANGE	(31,921.41)	(3,064.56)
13010-00-00	EXCHANGE - OTHER	5,218.96	5,218.96
13015-00-00	REFUND - CONTRA	94,921.03	94,944.42
17010-00-00	PROPERTY TAX ESCROW	444,682.16	253,336.64

18020-00-00	NOI Shortfall Escrow	0.00	100,000.00
19020-00-00	Lease Modification Cost	111,650.52	111,650.52
<b>Subtotal : None</b>		<b>1,403,872.78</b>	<b>1,341,290.52</b>
<b>Total [S6L1.17C1] Other Current Assets</b>		<b>1,403,872.78</b>	<b>1,341,290.52</b>

<b>Group : [S6L2.3C1] Improvements - Cost</b>			
<b>Subgroup : [S6L2.3C1] Building Improvements</b>			
15030-00-00	BUILDING IMPROVEMENT	11,647.50	11,647.50
<b>Subtotal [S6L2.3C1A] Building Improvements</b>		<b>11,647.50</b>	<b>11,647.50</b>

<b>Subgroup : [S6L2.3C1] Leasehold Improvements</b>			
15005-00-00	LAND IMPROVEMENTS	3,220.00	3,220.00
15042-00-00	LEASEHOLD IMPROVEMENTS	16,941.06	16,941.06
<b>Subtotal [S6L2.3C1B] Leasehold Improvements</b>		<b>20,161.06</b>	<b>20,161.06</b>

<b>Subgroup : [S6L2.3C1] Other Improvements</b>			
15050-00-00	OTHER IMPROVEMENTS	6,058.06	1,551.19
<b>Subtotal [S6L2.3C1C] Other Improvements</b>		<b>6,058.06</b>	<b>1,551.19</b>

33,359.75 37,866.62 4,506.87

<b>Subgroup : [S6L2.3C1A/D] Building Improvements</b>			
15031-00-00	ACCUM. DEPR. - BUILDING IMPROV	(1,068.18)	(2,411.32)
<b>Subtotal [S6L2.3C1D] A/D Building Improvements</b>		<b>(1,068.18)</b>	<b>(2,411.32)</b>

<b>Subgroup : [S6L2.3C1A/D] Leasehold Improvements</b>			
15006-00-00	ACCUM. DEPR.-LAND IMPROVEMENT	(482.67)	(368.63)
15043-00-00	ACCUM. DEPR.-LEASE IMPR	(6,416.88)	(14,762.68)
<b>Subtotal [S6L2.3C1E] A/D Leasehold Improvements</b>		<b>(6,899.55)</b>	<b>(15,131.31)</b>

<b>Subgroup : [S6L2.3C1A/D] Other Improvements</b>			
15051-00-00	ACCUM. DEPR. - OTHER IMPROV.	(1,009.88)	(7,653.91)
<b>Subtotal [S6L2.3C1F] A/D Other Improvements</b>		<b>(1,009.88)</b>	<b>(7,653.91)</b>

(25,196.54) (8,977.61) 16,218.93

<b>Total [S6L2.3C1] Improvements - Cost</b>		<b>28,889.01</b>	<b>8,163.21</b>
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<b>Group : [S6L2.4C1] Equipment</b>			
<b>Subgroup : [S6L2.4C1] Equipment Cost</b>			
15070-00-00	FURNITURE & FIXTURES	7,464.54	7,464.54
15080-00-00	EQUIPMENT	196,057.83	170,912.55
15120-00-00	COMPUTER EQUIPMENT	106,842.73	38,564.51
<b>Subtotal [S6L2.4C1A] Equipment Cost</b>		<b>310,365.10</b>	<b>216,941.60</b>

93,423.50

<b>Subgroup : [S6L2.4C1A/D] Equipment</b>			
15071-00-00	ACCUM. DEPR. - FURNISHINGS	(6,367.01)	(5,693.83)
15081-00-00	ACCUM. DEPR. - EQUIPMENT	(47,715.29)	(72,794.00)
15121-00-00	ACCUM DEPR COMPUTER EQUIPMENT	(71,460.03)	(11,627.71)
<b>Subtotal [S6L2.4C1b] A/D Equipment</b>		<b>(125,542.33)</b>	<b>(90,115.54)</b>

(35,426.79)

<b>Total [S6L2.4C1] Equipment</b>		<b>184,822.77</b>	<b>126,826.06</b>
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<b>Group : [S6L3.3C1] Other Deferred Charges and Non Current Assets</b>			
<b>Subgroup : [S6L3.3C1] Utility Deposits</b>			
18010-00-00	UTILITY DEPOSITS	26,197.34	26,197.34
<b>Subtotal [S6L3.3C1D] Utility Deposits</b>		<b>26,197.34</b>	<b>26,197.34</b>

<b>Total [S6L3.3C1] Other Deferred Charges and Non Curr</b>		<b>26,197.34</b>	<b>26,197.34</b>
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<b>Group : [S6L3.4C1] Construction in Progress</b>			
<b>Subgroup : None</b>			
15060-00-00	CONSTRUCTION IN PROGRESS	24,469.48	24,469.48
<b>Subtotal : None</b>		<b>24,469.48</b>	<b>24,469.48</b>
<b>Total [S6L3.4C1] Construction in Progress</b>		<b>24,469.48</b>	<b>24,469.48</b>

<b>Group : [S6L5.1C1] Trade Payable</b>			
<b>Subgroup : None</b>			
11200-00-00	NET PAYROLL	16,524.38	5,575.66
17020-00-00	CAPITAL EXPENDITURE ESCROW	173,975.61	73,975.61
20010-00-00	ACCOUNTS PAYABLE	(8,321,668.97)	(5,684,881.04)

22060-00-00	UNCASHED CHECKS	(5,019.48)	(5,019.48)	
24110-00-00	ACCRUED EXPENSES	253,423.44	(3,227.28)	
<b>Subtotal : None</b>		<b>(7,882,765.02)</b>	<b>(5,613,576.53)</b>	
<b>Total [S6L5.1C1]</b>	<b>Trade Payable</b>	<b>(7,882,765.02)</b>	<b>(5,613,576.53)</b>	
<b>Group : [S6L5.2C1] Accrued Expenses</b>				
<b>Subgroup : None</b>				
13115-00-00	OTHER PREPAID EXPENSES	31,429.69	17,815.06	
24110-01-00	ACCRUED EXPENSES	1,208.33	0.00	
24120-00-00	ACCRUED USER FEE	(680,434.85)	(449,162.28)	
24130-00-00	ACCRUED PROFESSIONAL SERVICES	(13,491.00)	0.00	
24290-00-00	DOJ Accrual	1,114.58	1,114.58	
<b>Subtotal : None</b>		<b>(660,173.25)</b>	<b>(430,232.64)</b>	
<b>Total [S6L5.2C1]</b>	<b>Accrued Expenses</b>	<b>(660,173.25)</b>	<b>(430,232.64)</b>	
<b>Group : [S6L5.3C1] Due to Insurance Payers</b>				
<b>Subgroup : [S6L5.3C1] Due Medicare Actual</b>				
22030-00-00	DUE MEDICAID - ESTIMATED	(185,808.70)	(138,752.75)	
<b>Subtotal [S6L5.3C1D] Due Medicare Actual</b>		<b>(185,808.70)</b>	<b>(138,752.75)</b>	
<b>Total [S6L5.3C1]</b>	<b>Due to Insurance Payers</b>	<b>(185,808.70)</b>	<b>(138,752.75)</b>	
<b>Group : [S6L5.4C1] Patient Funds Due</b>				
<b>Subgroup : [S6L5.4C1] Patient Funds Due ( Self Pay)</b>				
22050-00-00	A/P-PATIENT TRUST/PNA	(65,327.51)	(66,904.23)	
<b>Subtotal [S6L5.4C1A] Patient Funds Due ( Self Pay)</b>		<b>(65,327.51)</b>	<b>(66,904.23)</b>	
<b>Total [S6L5.4C1]</b>	<b>Patient Funds Due</b>	<b>(65,327.51)</b>	<b>(66,904.23)</b>	
<b>Group : [S6L5.6C1] Long Term Debt, Current Portion-Banks, Mortgages, Other</b>				
<b>Subgroup : [S6L5.6C1] Current LT Debt-Other Short Term Financing</b>				
23060-00-00	NOTE PAYABLE - OTHER	(934,904.45)	(934,904.45)	0.00
<b>Subtotal [S6L5.6C1B] Current LT Debt-Other Short Term Financing</b>		<b>(934,904.45)</b>	<b>(934,904.45)</b>	
<b>Total [S6L5.6C1]</b>	<b>Long Term Debt, Current Portion-Banks</b>	<b>(934,904.45)</b>	<b>(934,904.45)</b>	
<b>Group : [S6L5.7C1] Accrued Salaries &amp; Payroll Liabilities</b>				
<b>Subgroup : [S6L5.7C1] Accrued Salaries</b>				
11200-01-00	NET PAYROLL	(312.24)	0.00	
24210-00-00	ACCRUED SALARIES	(1,686.44)	(79,053.88)	
24210-21-00	ACCRUED SALARIES	(0.02)	0.00	
24220-00-00	ACCRUED VACATION	(106,772.05)	(82,247.93)	
24220-22-00	ACCRUED VACATION	(13,022.77)	0.00	
<b>Subtotal [S6L5.7C1A] Accrued Salaries</b>		<b>(121,793.52)</b>	<b>(161,301.81)</b>	
<b>Subgroup : [S6L5.7C1] Accrued Payroll Taxes Payable</b>				
24260-00-00	ACCRUED PAYROLL TAXES	0.00	(8,651.80)	
<b>Subtotal [S6L5.7C1C] Accrued Payroll Taxes Payable</b>		<b>0.00</b>	<b>(8,651.80)</b>	
<b>Subgroup : [S6L5.7C1] Other Payroll Liabilities</b>				
24310-00-00	401K DUE-EMPLOYER MATCH	(1,114.58)	(1,114.58)	
25014-00-00	OTHER PAYROLL LIABILITIES	(6,792.65)	(2,410.01)	
25014-22-00	OTHER PAYROLL LIABILITIES	333.86	0.00	
25016-00-00	GARNISHMENTS	(1,291.67)	0.00	
25020-00-00	OTHER PAYROLL WITHHOLDINGS	(71,360.43)	(71,357.93)	
25024-00-00	401 K WITHHELD (EE)	82,092.78	75,700.72	
25024-21-00	401 K WITHHELD (EE)	5,789.73	0.00	
25028-00-00	WITHHELD LIFE INSURANCE	3,106.56	1,037.45	
25028-21-00	WITHHELD LIFE INSURANCE	533.25	0.00	
<b>Subtotal [S6L5.7C1D] Other Payroll Liabilities</b>		<b>11,296.85</b>	<b>1,855.65</b>	
<b>Total [S6L5.7C1]</b>	<b>Accrued Salaries &amp; Payroll Liabilities</b>	<b>(110,496.67)</b>	<b>(168,097.96)</b>	
<b>Group : [S6L5.10C1] Other Current Liabilities</b>				
<b>Subgroup : None</b>				
22034-00-00	UNRESOLVED CREDITS	(3,482.89)	(3,482.89)	
27235-00-00	DEFERRED RENT	(681,781.00)	(681,781.00)	

<b>Subtotal : None</b>		<b>(685,263.89)</b>	<b>(685,263.89)</b>
<b>Total [S6L5.10C1]</b>	<b>Other Current Liabilities</b>	<b>(685,263.89)</b>	<b>(685,263.89)</b>
<b>Group : [S6L6.2C1]</b>	<b>Due to Related Parties, Subsidiaries &amp; Affiliates</b>		
<b>Subgroup : None</b>			
21002-00-00	DUE TO/FROM OWNERS	(350,000.00)	(350,000.00)
21022-00-00	DUE TO RELATED ENTITIES	67,084.32	67,084.32
21100-00-00	IC PAYABLE - AP CLEARING	(2,038,469.23)	(1,821,257.03)
21104-00-00	IC PAYABLE - READING	(140,390.31)	(140,390.31)
21106-00-00	IC PAYABLE - SUDBURY	(64,381.00)	(64,381.00)
21112-00-00	IC PAYABLE - ANDOVER	60,394.43	60,394.43
21114-00-00	IC PAYABLE - HAVERHILL	(150,000.00)	(150,000.00)
21118-00-00	IC PAYABLE - SILVER LAKE INN	1,163,281.38	1,183,924.09
21119-00-00	IC PAYABLE - SILVER LAKE RES	(72,550.95)	(72,550.95)
21122-00-00	IC PAYABLE - SOUTH HADLEY	(968.39)	(968.39)
21126-00-00	IC PAYABLE - LONGMEADOW	(250,000.00)	(250,000.00)
21132-00-00	IC PAYABLE - W. SPRINGFIELD	(100,000.00)	(100,000.00)
21134-00-00	IC PAYABLE - WORCESTER	(142,763.65)	(142,763.65)
21138-00-00	IC PAYABLE - BEACON	(500,000.00)	(500,000.00)
21141-00-00	IC PAYABLE-OWW	(100,000.00)	0.00
21142-00-00	IC PAY - WHC Home Off	(2,922,347.66)	(2,785,020.62)
21146-00-00	DUE TO WHC HOLDINGS - PR	(35,086,685.79)	(35,841,921.55)
21147-00-00	DUE TO SRC OPS	33,776.16	(6,223.84)
21155-00-00	DUE TO WHC HOLDINGS - AP	(8,335,072.69)	(8,335,072.69)
21156-00-00	IC PAYABLE-AR PURCHASING	(1,078,255.56)	(1,078,255.56)
21165-00-00	IC PAYABLE - WHC HAVERHILL LLC	(100,000.00)	0.00
21175-00-00	IC PAYABLE - WHC SLAKE LLC	(2,411,251.13)	(2,411,251.13)
21199-00-00	IC CLEARING	(55,000.00)	0.00
<b>Subtotal : None</b>		<b>(52,573,600.07)</b>	<b>(52,738,653.88)</b>
<b>Total [S6L6.2C1]</b>	<b>Due to Related Parties, Subsidiaries &amp; Affiliates</b>	<b>(52,573,600.07)</b>	<b>(52,738,653.88)</b>
<b>Group : [S6L6.3C1]</b>	<b>Other Long Term Debt</b>		
<b>Subgroup : None</b>			
23020-00-00	NOTE PAYABLE - EQUIP.	(40,435.70)	(52,076.21)
<b>Subtotal : None</b>		<b>(40,435.70)</b>	<b>(52,076.21)</b>
<b>Total [S6L6.3C1]</b>	<b>Other Long Term Debt</b>	<b>(40,435.70)</b>	<b>(52,076.21)</b>
<b>Group : [S6L8B.4C1]</b>	<b>Owners Equity Balance-Retained Earnings</b>		
<b>Subgroup : None</b>			
29110-00-00	PAID IN SURPLUS	(1,002,592.10)	(1,002,592.10)
29410-00-00	RETAINED EARNINGS	7,761,599.91	7,475,345.24
29422-00-00	OWNERS CONTRIBUTION	(442,747.32)	(442,747.32)
<b>Subtotal : None</b>		<b>6,316,260.49</b>	<b>6,030,005.82</b>
<b>Total [S6L8B.4C1]</b>	<b>Owners Equity Balance-Retained Earnings</b>	<b>6,316,260.49</b>	<b>6,030,005.82</b>
<b>Group : [S2L1.1C1]</b>	<b>Private Pay</b>		
<b>Subgroup : None</b>			
32000-30-21	ROOM & BOARD	(2,092,069.57)	(1,787,995.93)
35115-70-00	MA TAX ASSESSMENT REVENUE	(100,438.51)	(98,347.92)
35210-30-00	SINGLE BED INCOME	(44,194.00)	(34,276.00)
<b>Subtotal : None</b>		<b>(2,236,702.08)</b>	<b>(1,920,619.85)</b>
<b>Total [S2L1.1C1]</b>	<b>Private Pay</b>	<b>(2,236,702.08)</b>	<b>(1,920,619.85)</b>
<b>Group : [S2L1.2C1]</b>	<b>Commerical Managed Care</b>		
<b>Subgroup : None</b>			
32000-30-29	ROOM & BOARD	(116,067.42)	(680,406.65)
<b>Subtotal : None</b>		<b>(116,067.42)</b>	<b>(680,406.65)</b>
<b>Total [S2L1.2C1]</b>	<b>Commerical Managed Care</b>	<b>(116,067.42)</b>	<b>(680,406.65)</b>
<b>Group : [S2L1.4C1]</b>	<b>Medicare-Fee-For-Service</b>		
<b>Subgroup : None</b>			
32000-30-26	ROOM & BOARD	(4,764,667.60)	(3,887,828.03)
32600-01-27	2% MEDICARE SEQUESTRATION	3,019.13	0.00
32600-30-26	2% MEDICARE SEQUESTRATION	53,857.18	0.00
<b>Subtotal : None</b>		<b>(4,707,791.29)</b>	<b>(3,887,828.03)</b>
<b>Total [S2L1.4C1]</b>	<b>Medicare-Fee-For-Service</b>	<b>(4,707,791.29)</b>	<b>(3,887,828.03)</b>

<b>Group : [S2L1.5C1] Medicare Managed Care (Part C)</b>			
<b>Subgroup : None</b>			
30035	MEDICARE CHOICE PLANS	(596,333.00)	0.00
32000-30-22	ROOM & BOARD	(160,422.15)	(188,256.61)
32000-30-30	ROOM & BOARD	(110,150.97)	(104,804.98)
<b>Subtotal : None</b>		<b>(866,906.12)</b>	<b>(293,061.59)</b>
<b>Total [S2L1.5C1] Medicare Managed Care (Part C)</b>		<b>(866,906.12)</b>	<b>(293,061.59)</b>
<b>Group : [S2L1.6C1] MassHealth Fee-for-Service</b>			
<b>Subgroup : None</b>			
32000-30-24	ROOM & BOARD	(1,718,876.15)	(1,165,129.94)
32000-30-25	ROOM & BOARD	(5,779,593.89)	(6,798,885.39)
<b>Subtotal : None</b>		<b>(7,498,470.04)</b>	<b>(7,964,015.33)</b>
<b>Total [S2L1.6C1] MassHealth Fee-for-Service</b>		<b>(7,498,470.04)</b>	<b>(7,964,015.33)</b>
<b>Group : [S2L1.8C1] Senior Care Options</b>			
<b>Subgroup : None</b>			
30038	SCO & PACE	(171,681.00)	0.00
<b>Subtotal : None</b>		<b>(171,681.00)</b>	<b>0.00</b>
<b>Total [S2L1.8C1] Senior Care Options</b>		<b>(171,681.00)</b>	<b>0.00</b>
<b>Group : [S2L1.12C1] Medicaid Patient Paid Amount</b>			
<b>Subgroup : None</b>			
3030	Medicaid Resource Income	(1,712,725.00)	0.00
<b>Subtotal : None</b>		<b>(1,712,725.00)</b>	<b>0.00</b>
<b>Total [S2L1.12C1] Medicaid Patient Paid Amount</b>		<b>(1,712,725.00)</b>	<b>0.00</b>
<b>Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service</b>			
<b>Subgroup : None</b>			
31000-40-26	ANCILLIARY INCOME	(30,288.50)	(1,805.32)
31000-41-25	ANCILLIARY INCOME	(266.33)	(390.51)
31000-41-26	ANCILLIARY INCOME	(9,655.40)	(13,459.17)
31000-41-29	ANCILLIARY INCOME	(2,996.27)	(3,165.98)
31000-42-21	ANCILLIARY INCOME	(1,009.35)	0.00
31000-42-22	ANCILLIARY INCOME	0.00	(35.28)
31000-42-24	ANCILLIARY INCOME	0.00	(70.00)
31000-42-25	ANCILLIARY INCOME	(205.09)	(1.03)
31000-42-26	ANCILLIARY INCOME	(230,170.38)	(205,103.26)
31000-42-29	ANCILLIARY INCOME	(49,252.67)	(42,183.45)
31000-42-36	ANCILLIARY INCOME	0.00	(2,124.00)
31000-43-21	ANCILLIARY INCOME	(2,749.74)	(350.59)
31000-43-22	ANCILLIARY INCOME	0.00	(671.51)
31000-43-25	ANCILLIARY INCOME	(13,809.26)	(11,083.65)
31000-43-26	ANCILLIARY INCOME	(2,480.50)	(5,192.47)
31000-43-29	ANCILLIARY INCOME	(1,183.64)	(914.82)
31000-44-21	ANCILLIARY INCOME	0.00	(175.00)
31000-44-25	ANCILLIARY INCOME	(35.00)	(1,345.00)
31000-44-26	ANCILLIARY INCOME	(637.86)	0.00
31000-44-29	ANCILLIARY INCOME	(353.43)	(748.93)
31000-46-26	ANCILLIARY INCOME	(1,579.02)	(708.26)
31000-46-29	ANCILLIARY INCOME	(104.07)	(105.75)
31000-47-21	ANCILLIARY INCOME	(39.54)	0.00
31000-47-24	ANCILLIARY INCOME	0.00	(35.00)
31000-47-25	ANCILLIARY INCOME	(628.46)	(980.56)
31000-47-26	ANCILLIARY INCOME	(49,738.48)	(42,806.66)
31000-47-27	ANCILLIARY INCOME	(2,018.96)	(2,039.13)
31000-47-28	ANCILLIARY INCOME	72.10	35.00
31000-47-29	ANCILLIARY INCOME	(12,342.06)	(12,633.16)
31000-47-36	ANCILLIARY INCOME	(316.56)	(39.54)
31000-47-38	ANCILLIARY INCOME	1,867.25	1,330.00
31000-50-21	ANCILLIARY INCOME	(400.00)	750.00
31000-50-22	ANCILLIARY INCOME	0.00	91.33
31000-50-25	ANCILLIARY INCOME	(2,667.10)	(473.31)
31000-50-26	ANCILLIARY INCOME	(301,836.69)	(301,565.70)
31000-50-27	ANCILLIARY INCOME	(195,403.78)	(259,669.01)
31000-50-28	ANCILLIARY INCOME	6,303.93	(2.71)
31000-50-29	ANCILLIARY INCOME	(96,425.92)	(93,988.63)

31000-50-36	ANCILLIARY INCOME	(411.75)	(631.35)
31000-50-37	ANCILLIARY INCOME	(39.70)	0.00
31000-51-26	ANCILLIARY INCOME	(14,989.75)	(12,352.57)
31000-51-29	ANCILLIARY INCOME	(20,273.18)	(3,679.09)
31000-52-21	ANCILLIARY INCOME	(1,215.00)	0.00
31000-52-25	ANCILLIARY INCOME	(562.30)	(804.42)
31000-52-26	ANCILLIARY INCOME	(492,210.00)	(537,255.00)
31000-52-27	ANCILLIARY INCOME	(152,942.96)	(211,611.55)
31000-52-28	ANCILLIARY INCOME	5,788.69	0.00
31000-52-29	ANCILLIARY INCOME	(131,466.36)	(151,941.53)
31000-52-36	ANCILLIARY INCOME	(405.00)	(720.00)
31000-53-21	ANCILLIARY INCOME	(656.00)	(89.84)
31000-53-26	ANCILLIARY INCOME	(109,470.00)	(61,090.00)
31000-53-27	ANCILLIARY INCOME	(54,335.18)	(44,728.80)
31000-53-28	ANCILLIARY INCOME	664.28	0.00
31000-53-29	ANCILLIARY INCOME	(35,018.60)	(38,263.07)
31000-53-36	ANCILLIARY INCOME	(410.00)	0.00
31900-01-21	INCOME - CONTRACT ADJ	4,777.23	500.59
31900-01-22	INCOME - CONTRACT ADJ	0.00	580.18
31900-01-24	INCOME - CONTRACT ADJ	49.45	35.00
31900-01-25	INCOME - CONTRACT ADJ	18,173.54	15,113.76
31900-01-26	INCOME - CONTRACT ADJ	1,243,558.75	1,183,872.83
31900-01-27	INCOME - CONTRACT ADJ	82,498.35	83,844.65
31900-01-29	INCOME - CONTRACT ADJ	275,359.34	294,659.14
31900-01-36	INCOME - CONTRACT ADJ	1,543.31	3,514.97
31900-01-37	INCOME - CONTRACT ADJ	39.70	0.00
<b>Subtotal : None</b>		<b>(382,303.92)</b>	<b>(482,707.16)</b>
<b>Total [S2L1.4C2]</b>	<b>Ancillary-Medicare Fee-for-Service</b>	<b>(382,303.92)</b>	<b>(482,707.16)</b>
<b>Group : [S2L3.2C1] Endowment &amp; Other Non Recoverable Revenue</b>			
<b>Subgroup : None</b>			
34140-70-00	OTHER INCOME	(421,780.00)	(1,499,122.47)
80501-01-00	GAIN ON FORGIVENESS OF DEBT	(34,005.51)	(1,584,371.76)
<b>Subtotal : None</b>		<b>(455,785.51)</b>	<b>(3,083,494.23)</b>
<b>Total [S2L3.2C1]</b>	<b>Endowment &amp; Other Non Recoverab</b>	<b>(455,785.51)</b>	<b>(3,083,494.23)</b>
<b>Group : [S2L3.5C1] Recovery of Bad Debts</b>			
<b>Subgroup : None</b>			
34130-70-00	BAD DEBT RECOVERY	(7,821.26)	(15,621.00)
<b>Subtotal : None</b>		<b>(7,821.26)</b>	<b>(15,621.00)</b>
<b>Total [S2L3.5C1]</b>	<b>Recovery of Bad Debts</b>	<b>(7,821.26)</b>	<b>(15,621.00)</b>
<b>Group : [S2L3.7C1] Interest Income</b>			
<b>Subgroup : None</b>			
35900-70-00	INTEREST INCOME	(159.66)	(334.41)
<b>Subtotal : None</b>		<b>(159.66)</b>	<b>(334.41)</b>
<b>Total [S2L3.7C1]</b>	<b>Interest Income</b>	<b>(159.66)</b>	<b>(334.41)</b>
<b>Group : [S3L1.1C1] Director of Nurses Salary</b>			
<b>Subgroup : None</b>			
41022-21-00	SALARY-DIRECTOR OF NURSING	133,701.50	120,962.16
<b>Subtotal : None</b>		<b>133,701.50</b>	<b>120,962.16</b>
<b>Total [S3L1.1C1]</b>	<b>Director of Nurses Salary</b>	<b>133,701.50</b>	<b>120,962.16</b>
<b>Group : [S3L1.7C1] Registered Nurses Salaries</b>			
<b>Subgroup : None</b>			
41302-21-00	SALARIES-RN SUPERVISORS	77,196.25	0.00
41302-21-01	SALARIES-RN SUPERVISORS	118,885.81	42,641.43
41302-21-02	SALARIES-RN SUPERVISORS	3,560.50	3,268.14
41302-21-03	SALARIES-RN SUPERVISORS	0.00	44,029.64
41302-21-04	SALARIES-RN SUPERVISORS	152,140.70	77,153.69
41304-21-00	SALARIES - R.N	116,369.15	0.00
41304-21-01	SALARIES - R.N	187,147.33	221,218.24
41304-21-02	SALARIES - R.N	90,795.51	280,575.74
41304-21-03	SALARIES - R.N	59,153.87	186,011.42
41304-21-04	SALARIES - R.N	132,108.26	277,558.70
41334-21-00	SALARIES-ADON	96,659.01	83,572.60



41406-22-00	SALARIES-CASE MANAGER	0.00	45,962.48
41901-21-00	SUPERVISOR-OT	1,074.07	0.00
41901-21-01	SUPERVISOR-OT	538.22	0.00
41901-21-04	SUPERVISOR-OT	1,507.31	174.14
41902-21-00	SUPERVISOR-Holiday	1,033.38	0.00
41902-21-01	SUPERVISOR-Holiday	488.25	0.00
41903-21-02	SUPERVISOR-OTHER	791.22	593.42
41903-21-04	SUPERVISOR-OTHER	936.00	0.00
41905-21-00	RN-OT	9,498.74	0.00
41905-21-01	RN-OT	18,985.46	2,335.92
41905-21-02	RN-OT	1,190.85	4,302.39
41905-21-03	RN-OT	76.45	1,697.10
41905-21-04	RN-OT	8,719.31	18,407.47
41906-21-00	RN-Holiday	3,272.47	0.00
41906-21-01	RN-Holiday	1,382.02	1,414.44
41906-21-02	RN-Holiday	1,516.83	2,020.59
41906-21-03	RN-Holiday	1,512.00	1,229.58
41906-21-04	RN-Holiday	1,173.91	2,087.50
41907-21-00	RN-OTHER	9,130.89	0.00
41907-21-01	RN-OTHER	11,083.38	2,497.86
41907-21-02	RN-OTHER	1,928.92	336.09
41907-21-03	RN-OTHER	194.45	0.00
41907-21-04	RN-OTHER	523.00	21,311.14
<b>Subtotal : None</b>		<b>1,110,573.52</b>	<b>1,320,399.72</b>
<b>Total [S3L1.7C1] Registered Nurses Salaries</b>		<b>1,110,573.52</b>	<b>1,320,399.72</b>

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

**Subgroup : None**

61008-21-00	PURCH SERV RN PER DIEM	0.00	746.81
<b>Subtotal : None</b>		<b>0.00</b>	<b>746.81</b>
<b>Total [S3L1.10C1] Registered Nurses Purchased Service</b>		<b>0.00</b>	<b>746.81</b>

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

**Subgroup : None**

61002-21-00	PURCH SERVICE R.N. UNIT	924,643.83	1,015,574.42
<b>Subtotal : None</b>		<b>924,643.83</b>	<b>1,015,574.42</b>
<b>Total [S3L1.11C1] Registered Nurses Purchased Service</b>		<b>924,643.83</b>	<b>1,015,574.42</b>

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

**Subgroup : None**

41306-21-00	SALARIES - L.P.N.	196,677.88	0.00
41306-21-01	SALARIES - L.P.N.	310,977.75	363,661.55
41306-21-02	SALARIES - L.P.N.	101,145.89	9,488.99
41306-21-03	SALARIES - L.P.N.	198,959.61	259,520.17
41306-21-04	SALARIES - L.P.N.	124,610.56	182,378.15
41909-21-00	LPN-OT	13,154.57	0.00
41909-21-01	LPN-OT	10,479.34	1,901.44
41909-21-02	LPN-OT	892.72	0.00
41909-21-03	LPN-OT	23,553.26	4,996.18
41909-21-04	LPN-OT	2,244.08	1,268.69
41910-21-00	LPN-Holiday	4,209.31	0.00
41910-21-01	LPN-Holiday	4,662.74	2,228.56
41910-21-02	LPN-Holiday	2,056.50	0.00
41910-21-03	LPN-Holiday	1,800.22	1,594.77
41910-21-04	LPN-Holiday	1,002.35	915.54
41911-21-00	LPN-OTHER	3,481.13	0.00
41911-21-01	LPN-OTHER	14,293.43	4,681.61
41911-21-02	LPN-OTHER	0.00	924.00
41911-21-03	LPN-OTHER	0.00	2,789.16
41911-21-04	LPN-OTHER	978.64	5,452.30
<b>Subtotal : None</b>		<b>1,015,179.98</b>	<b>841,801.11</b>
<b>Total [S3L1.12C1] Licensed Practical Nurses Salary</b>		<b>1,015,179.98</b>	<b>841,801.11</b>

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

**Subgroup : None**

61004-21-00	PURCH SERVICES L.P.N.	962,522.87	457,642.10
<b>Subtotal : None</b>		<b>962,522.87</b>	<b>457,642.10</b>

<b>Total [S3L1.16C1]</b>	<b>Licensed Practical Nurses Purchased</b>	<b>962,522.87</b>	<b>457,642.10</b>
<b>Group : [S3L1.17C1] Certified Nurses Aides Salaries</b>			
<b>Subgroup : None</b>			
41310-21-00	SALARIES - CNA	374,750.82	0.00
41310-21-01	SALARIES - CNA	382,450.84	469,435.87
41310-21-02	SALARIES - CNA	158,957.04	227,355.53
41310-21-03	SALARIES - CNA	202,409.04	274,466.52
41310-21-04	SALARIES - CNA	333,363.58	517,810.67
41312-22-00	SALARIES-REHAB. AIDES	62,059.94	16,509.47
41913-21-00	C.N.A.-OT	84,015.75	0.00
41913-21-01	C.N.A.-OT	42,356.99	18,018.51
41913-21-02	C.N.A.-OT	5,965.71	3,277.83
41913-21-03	C.N.A.-OT	24,107.94	11,509.24
41913-21-04	C.N.A.-OT	140,052.45	56,235.94
41914-21-00	C.N.A.-Holiday	8,684.30	0.00
41914-21-01	C.N.A.-Holiday	5,922.76	2,791.08
41914-21-02	C.N.A.-Holiday	3,013.90	1,615.85
41914-21-03	C.N.A.-Holiday	5,047.97	1,799.70
41914-21-04	C.N.A.-Holiday	8,896.36	3,759.60
41915-21-00	C.N.A.-OTHER	5,936.04	0.00
41915-21-01	C.N.A.-OTHER	12,836.77	5,335.88
41915-21-02	C.N.A.-OTHER	3,103.50	449.46
41915-21-03	C.N.A.-OTHER	371.25	225.00
41915-21-04	C.N.A.-OTHER	2,073.82	3,047.61
41917-22-00	REHAB AIDES-OT	3,788.63	0.00
41918-22-00	REHAB AIDES-Holiday	1,128.00	140.63
41919-21-00	REHAB AIDES-OTHER	758.28	0.00
41919-21-01	REHAB AIDES-OTHER	6.33	0.00
41919-22-00	REHAB AIDES-OTHER	3,440.91	1,027.50
<b>Subtotal : None</b>		<b>1,875,498.92</b>	<b>1,614,811.89</b>
<b>Total [S3L1.17C1]</b>	<b>Certified Nurses Aides Salaries</b>	<b>1,875,498.92</b>	<b>1,614,811.89</b>
<b>Group : [S3L1.21C1] Certified Nurses Aides Purchased Service Tempory Agency Staff</b>			
<b>Subgroup : None</b>			
61006-21-00	PURCH SERVICES C.N.A	741,031.82	414,385.75
<b>Subtotal : None</b>		<b>741,031.82</b>	<b>414,385.75</b>
<b>Total [S3L1.21C1]</b>	<b>Certified Nurses Aides Purchased Ser</b>	<b>741,031.82</b>	<b>414,385.75</b>
<b>Group : [S3L2.1C1] Administration Salaries</b>			
<b>Subgroup : [S3L2.1C1] Administrator Salaries</b>			
41002-01-00	SALARIES - ADMINISTRATION	179,643.68	144,491.92
<b>Subtotal [S3L2.1C1A] Administrator Salaries</b>		<b>179,643.68</b>	<b>144,491.92</b>
<b>Total [S3L2.1C1]</b>	<b>Administration Salaries</b>	<b>179,643.68</b>	<b>144,491.92</b>
<b>Group : [S3L2.7C1] Clerical Staff Salaries</b>			
<b>Subgroup : None</b>			
41000-01-00	SALARY ALLOCATION	(4,028.80)	0.00
41006-01-00	SALARIES - CLERICAL	256,473.68	163,544.28
41013-01-00	SALARIES-BILLERS ALLOC	0.00	2,054.21
41925-01-00	CLERICAL-OT	6,296.25	153.61
41926-01-00	CLERICAL-Holiday	1,188.72	1,140.96
41927-01-00	CLERICAL-OTHER	124.00	166.50
<b>Subtotal : None</b>		<b>260,053.85</b>	<b>167,059.56</b>
<b>Total [S3L2.7C1]</b>	<b>Clerical Staff Salaries</b>	<b>260,053.85</b>	<b>167,059.56</b>
<b>Group : [S3L2.11C1] Electronic Data Processing, Payroll &amp; Bookkeeping Services</b>			
<b>Subgroup : None</b>			
51002-01-00	PAYROLL PROCESSING FEES	35,041.86	33,432.35
51004-01-00	BOOKKEEPING SERVICE	19,649.68	22,136.10
<b>Subtotal : None</b>		<b>54,691.54</b>	<b>55,568.45</b>
<b>Total [S3L2.11C1]</b>	<b>Electronic Data Processing, Payroll &amp;</b>	<b>54,691.54</b>	<b>55,568.45</b>
<b>Group : [S3L2.12C1] Office Supplies</b>			
<b>Subgroup : None</b>			
51003-01-00	COMPUTER EXPENSE	88,014.32	86,714.38

60000-01-00	POSTAGE	2,819.20	4,270.92
60502-01-00	OFFICE SUPPLIES & EXPENSE	36,418.63	21,810.36
60502-12-00	OFFICE SUPPLIES & EXPENSE	0.00	(50.00)
60600-01-00	Bank Fees	7,929.31	10,662.63
<b>Subtotal : None</b>		<b>135,181.46</b>	<b>123,408.29</b>
<b>Total [S3L2.12C1]</b>	<b>Office Supplies</b>	<b>135,181.46</b>	<b>123,408.29</b>

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

<b>Subgroup : None</b>			
62002-01-00	TELEPHONE	73,819.30	29,089.60
62002-12-00	TELEPHONE	(0.32)	0.00
<b>Subtotal : None</b>		<b>73,818.98</b>	<b>29,089.60</b>
<b>Total [S3L2.13C1]</b>	<b>Telecommunications (e.g. Internet &amp; F</b>	<b>73,818.98</b>	<b>29,089.60</b>

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

<b>Subgroup : None</b>			
70500-01-00	TRAVEL/CONVEN./MEETINGS	1,428.03	1,306.11
<b>Subtotal : None</b>		<b>1,428.03</b>	<b>1,306.11</b>
<b>Total [S3L2.15C1]</b>	<b>Travel, Conventions &amp; Meetings</b>	<b>1,428.03</b>	<b>1,306.11</b>

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

<b>Subgroup : None</b>			
50504-01-00	ADVERTISING - HELP WANTED	11,169.50	42,084.51
<b>Subtotal : None</b>		<b>11,169.50</b>	<b>42,084.51</b>
<b>Total [S3L2.16C1]</b>	<b>Advertising: Help Wanted</b>	<b>11,169.50</b>	<b>42,084.51</b>

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

<b>Subgroup : None</b>			
71000-01-00	LICENSE & DUES - PATIENT REL	2,839.89	12,032.12
<b>Subtotal : None</b>		<b>2,839.89</b>	<b>12,032.12</b>
<b>Total [S3L2.17C1]</b>	<b>Licenses &amp; Dues: Patient Care Related</b>	<b>2,839.89</b>	<b>12,032.12</b>

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

<b>Subgroup : None</b>			
52002-01-00	ACCOUNTING	25,776.00	41,135.50
<b>Subtotal : None</b>		<b>25,776.00</b>	<b>41,135.50</b>
<b>Total [S3L2.19C1]</b>	<b>Accounting Services (not related to A</b>	<b>25,776.00</b>	<b>41,135.50</b>

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

<b>Subgroup : None</b>			
65004-01-00	GENERAL LIABILITY INSURANCE	170,485.06	170,584.72
<b>Subtotal : None</b>		<b>170,485.06</b>	<b>170,584.72</b>
<b>Total [S3L2.20C1]</b>	<b>Insurance: Malpractice &amp; General Lia</b>	<b>170,485.06</b>	<b>170,584.72</b>

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

<b>Subgroup : None</b>			
34135-70-00	PRIOR YEAR RETROACTIVE	16,380.82	(17,127.35)
48032-22-00	JCAHO	6,727.63	2,700.00
52000-01-00	PROFESSIONAL SERVICE	44,612.93	40,246.25
78208-01-00	SALES TAXES	7,835.12	0.00
78208-01-28	SALES TAXES	235.85	0.00
78208-12-00	SALES TAXES	72.62	0.00
78208-22-00	SALES TAXES	30.56	0.00
80502-01-00	MISCELLANEOUS EXPENSES	2,997.98	2,621.68
80600-01-00	PRIOR YEAR ADJUSTMENTS	68,248.23	(763.25)
<b>Subtotal : None</b>		<b>147,141.74</b>	<b>27,677.33</b>
<b>Total [S3L2.22C1]</b>	<b>Other A &amp; G Expenses</b>	<b>147,141.74</b>	<b>27,677.33</b>

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

<b>Subgroup : None</b>			
50506-01-00	ADVERTISING PROMOTIONAL	37,418.85	7,048.90
50602-01-00	MARKETING	37,224.31	30,332.16
<b>Subtotal : None</b>		<b>74,643.16</b>	<b>37,381.06</b>
<b>Total [S3L2B.1C1]</b>	<b>Advertising Marketing</b>	<b>74,643.16</b>	<b>37,381.06</b>

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

**Subgroup : None**

71001-01-00	LICENSE & DUES - NON PATIENT	1,700.00	1,227.50
<b>Subtotal : None</b>		<b>1,700.00</b>	<b>1,227.50</b>
<b>Total [S3L2B.2C1]</b>	<b>Licenses &amp; Dues Not Patient Related</b>	<b>1,700.00</b>	<b>1,227.50</b>
<b>Group : [S3L2B.6C1] Legal: Other</b>			
<b>Subgroup : None</b>			
52006-01-00	LEGAL - OTHER	7,798.74	32,691.40
<b>Subtotal : None</b>		<b>7,798.74</b>	<b>32,691.40</b>
<b>Total [S3L2B.6C1]</b>	<b>Legal: Other</b>	<b>7,798.74</b>	<b>32,691.40</b>
<b>Group : [S3L2B.8C1] Management Company Fees</b>			
<b>Subgroup : None</b>			
51000-01-00	MANAGEMENT FEES	879,190.15	758,172.49
60500-01-00	CENTRAL OFFICE EXPENSE	147,272.81	142,515.99
<b>Subtotal : None</b>		<b>1,026,462.96</b>	<b>900,688.48</b>
<b>Total [S3L2B.8C1]</b>	<b>Management Company Fees</b>	<b>1,026,462.96</b>	<b>900,688.48</b>
<b>Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest</b>			
<b>Subgroup : None</b>			
78302-01-00	LATE CHARGES	6,091.09	2,284.71
78304-01-00	FINES & PENALTIES	84,380.71	21,174.70
<b>Subtotal : None</b>		<b>90,471.80</b>	<b>23,459.41</b>
<b>Total [S3L2B.11C1]</b>	<b>Fines, Late Fees, Penalties including</b>	<b>90,471.80</b>	<b>23,459.41</b>
<b>Group : [S3L2B.14C1] Bad Debt Expenses</b>			
<b>Subgroup : None</b>			
80100-01-00	UNCOLLECTIBLE ACCOUNTS	369,054.24	263,312.23
<b>Subtotal : None</b>		<b>369,054.24</b>	<b>263,312.23</b>
<b>Total [S3L2B.14C1]</b>	<b>Bad Debt Expenses</b>	<b>369,054.24</b>	<b>263,312.23</b>
<b>Group : [S3L2B.15C1] User Fee Assessment</b>			
<b>Subgroup : None</b>			
78204-01-00	MA ASSESSMENT TAX	1,017,120.40	956,068.92
<b>Subtotal : None</b>		<b>1,017,120.40</b>	<b>956,068.92</b>
<b>Total [S3L2B.15C1]</b>	<b>User Fee Assessment</b>	<b>1,017,120.40</b>	<b>956,068.92</b>
<b>Group : [S3L3.5C1] Plant Operations: Salaires</b>			
<b>Subgroup : None</b>			
41102-12-00	SALARIES - PLANT	128,153.28	128,511.84
<b>Subtotal : None</b>		<b>128,153.28</b>	<b>128,511.84</b>
<b>Total [S3L3.5C1]</b>	<b>Plant Operations: Salaires</b>	<b>128,153.28</b>	<b>128,511.84</b>
<b>Group : [S3L3.8C1] Plant Operations: Purchased Service</b>			
<b>Subgroup : None</b>			
61000-12-00	PURCH SERVICE GENERAL	42,190.65	39,509.66
70301-01-00	PLANT-CONTRACTED SERVICES	399.03	0.00
70301-12-00	PLANT-CONTRACTED SERVICES	146,414.55	121,029.72
70303-12-00	PLANT-GROUNDS MAINTENANCE	100,692.80	83,631.53
70304-12-00	PLANT-PLUMB/ELEC/REFR/HEAT/AIR	69,120.14	33,553.98
<b>Subtotal : None</b>		<b>358,817.17</b>	<b>277,724.89</b>
<b>Total [S3L3.8C1]</b>	<b>Plant Operations: Purchased Service</b>	<b>358,817.17</b>	<b>277,724.89</b>
<b>Group : [S3L3.9C1] Plant Operations: Supplies &amp; Expenses</b>			
<b>Subgroup : None</b>			
60504-12-00	SUPPLIES	51,022.64	70,999.29
<b>Subtotal : None</b>		<b>51,022.64</b>	<b>70,999.29</b>
<b>Total [S3L3.9C1]</b>	<b>Plant Operations: Supplies &amp; Expense</b>	<b>51,022.64</b>	<b>70,999.29</b>
<b>Group : [S3L3.10C1] Plant Operatins: Utilities</b>			
<b>Subgroup : None</b>			
62006-12-00	ELECTRICITY	202,206.05	194,783.78
62008-12-00	WATER & SEWERAGE	90,212.71	65,644.30
62010-12-00	FUEL	2,140.31	3,373.98
62012-12-00	GAS	67,221.52	68,970.20
<b>Subtotal : None</b>		<b>361,780.59</b>	<b>332,772.26</b>
<b>Total [S3L3.10C1]</b>	<b>Plant Operatins: Utilities</b>	<b>361,780.59</b>	<b>332,772.26</b>

<b>Group : [S3L3.11C1] Plant Operatins: Repairs</b>			
<b>Subgroup : None</b>			
70302-12-00	PLANT-REPAIRS	74,648.25	51,904.25
<b>Subtotal : None</b>		<b>74,648.25</b>	<b>51,904.25</b>
<b>Total [S3L3.11C1] Plant Operatins: Repairs</b>		<b>74,648.25</b>	<b>51,904.25</b>

<b>Group : [S3L3.21C1] Dietary: Food</b>			
<b>Subgroup : None</b>			
72002-13-00	RAW FOOD	13,919.42	14,945.37
72006-12-00	DIETARY SUPPLEMENTS	198.64	0.00
72006-13-00	DIETARY SUPPLEMENTS	54,481.50	43,370.50
72006-22-00	DIETARY SUPPLEMENTS	436.17	0.00
<b>Subtotal : None</b>		<b>69,035.73</b>	<b>58,315.87</b>
<b>Total [S3L3.21C1] Dietary: Food</b>		<b>69,035.73</b>	<b>58,315.87</b>

<b>Group : [S3L3.22C1] Dietary: Purchased Service</b>			
<b>Subgroup : None</b>			
61000-13-00	PURCH SERVICE GENERAL	1,115,994.08	1,029,905.58
<b>Subtotal : None</b>		<b>1,115,994.08</b>	<b>1,029,905.58</b>
<b>Total [S3L3.22C1] Dietary: Purchased Service</b>		<b>1,115,994.08</b>	<b>1,029,905.58</b>

<b>Group : [S3L3.23C1] Dietary: Supplies &amp; Expenses</b>			
<b>Subgroup : None</b>			
60504-13-00	SUPPLIES	6,127.02	4,695.13
70302-13-00	PLANT-REPAIRS	464.75	0.00
<b>Subtotal : None</b>		<b>6,591.77</b>	<b>4,695.13</b>
<b>Total [S3L3.23C1] Dietary: Supplies &amp; Expenses</b>		<b>6,591.77</b>	<b>4,695.13</b>

<b>Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service</b>			
<b>Subgroup : [S3L3.27C]Housekeeping Purchased Service</b>			
61000-15-00	PURCH SERVICE GENERAL	292,713.06	273,751.80
<b>Subtotal [S3L3.27C1A]Housekeeping Purchased Service</b>		<b>292,713.06</b>	<b>273,751.80</b>
<b>Subgroup : [S3L3.27C]Laundry Purchased Service</b>			
61000-14-00	PURCH SERVICE GENERAL	292,713.98	273,751.80
<b>Subtotal [S3L3.27C1E]Laundry Purchased Service</b>		<b>292,713.98</b>	<b>273,751.80</b>
<b>Total [S3L3.27C1] Housekeeping / Laundry: Purchased</b>		<b>585,427.04</b>	<b>547,503.60</b>

<b>Group : [S3L3.28C1] Housekeeping / Laundry: Supplies &amp; Expense</b>			
<b>Subgroup : [S3L3.28C]Housekeeping Supplies &amp; Expenses</b>			
60504-15-00	SUPPLIES	25,706.59	26,865.23
<b>Subtotal [S3L3.28C1A]Housekeeping Supplies &amp; Expenses</b>		<b>25,706.59</b>	<b>26,865.23</b>
<b>Subgroup : [S3L3.28C]Laundry Supplies &amp; Expense</b>			
60504-14-00	SUPPLIES	2,604.97	1,015.60
<b>Subtotal [S3L3.28C1E]Laundry Supplies &amp; Expense</b>		<b>2,604.97</b>	<b>1,015.60</b>
<b>Total [S3L3.28C1] Housekeeping / Laundry: Supplies &amp;</b>		<b>28,311.56</b>	<b>27,880.83</b>

<b>Group : [S3L3.29C1] Housekeepong / Laundry: Linen &amp; Bedding</b>			
<b>Subgroup : None</b>			
73000-13-00	LINEN & BEDDING	15,754.93	13,479.52
<b>Subtotal : None</b>		<b>15,754.93</b>	<b>13,479.52</b>
<b>Total [S3L3.29C1] Housekeepong / Laundry: Linen &amp; Bed</b>		<b>15,754.93</b>	<b>13,479.52</b>

<b>Group : [S3L3.36C1] Unit Clerks &amp; Medical Records: Salaries</b>			
<b>Subgroup : None</b>			
41322-22-00	SALARIES - WARD CLERK	18,855.70	0.00
41322-22-01	SALARIES - WARD CLERK	58,130.15	3,160.18
41322-22-02	SALARIES - WARD CLERK	4,690.16	0.00
41322-22-04	SALARIES - WARD CLERK	9,198.43	62,302.64
41402-22-00	SALARIES-MEDICAL RECORDS	116,302.06	80,092.80
41921-22-00	WARD CLERKS-OT	2,261.19	0.00
41921-22-01	WARD CLERKS-OT	5,198.91	0.00
41921-22-04	WARD CLERKS-OT	3,578.77	20,992.37
41922-22-00	WARD CLERKS-Holiday	280.00	0.00

41922-22-01	WARD CLERKS-Holiday	577.88	0.00
41922-22-02	WARD CLERKS-Holiday	382.50	0.00
41922-22-04	WARD CLERKS-Holiday	0.00	326.89
41923-22-00	WARD CLERKS-OTHER	256.25	0.00
41923-22-01	WARD CLERKS-OTHER	138.00	103.50
41923-22-02	WARD CLERKS-OTHER	518.50	0.00
41923-22-04	WARD CLERKS-OTHER	0.00	178.81
41941-22-00	MEDICAL RECDS-OT	27,634.87	7,372.54
41942-22-00	MEDICAL RECDS-Holiday	615.81	150.02
41943-22-00	MEDICAL RECDS-OTHER	431.04	0.00
<b>Subtotal : None</b>		<b>249,050.22</b>	<b>174,679.75</b>
<b>Total [S3L3.36C1]</b>	<b>Unit Clerks &amp; Medical Records: Salari</b>	<b>249,050.22</b>	<b>174,679.75</b>

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

**Subgroup : [S3L3.40CMMQ Salaries**

41405-22-00	SALARIES-MMQ	85,066.31	58,076.85
<b>Subtotal [S3L3.40C1AMMQ Salaries</b>		<b>85,066.31</b>	<b>58,076.85</b>

**Subgroup : [S3L3.40CMDS Salaries**

41404-22-00	SALARIES-MDS COORDINATOR	213,878.01	163,513.97
<b>Subtotal [S3L3.40C1EMDS Salaries</b>		<b>213,878.01</b>	<b>163,513.97</b>

<b>Total [S3L3.40C1]</b>	<b>Mgmt. Minute Questionnaire (MMQ) E</b>	<b>298,944.32</b>	<b>221,590.82</b>
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**Group : [S3L3.48C1] Social Service Worker: Salaries**

**Subgroup : None**

41021-21-00	SALARY-ALZHEIMERS DIRECTOR	12,544.00	0.00
41410-23-00	SALARIES - SOCIAL SERVICE	326,399.47	250,822.45
41945-23-00	SOCIAL SERV-OT	14,396.48	5,853.93
41946-23-00	SOCIAL SERV-Holiday	1,972.61	0.00
41947-23-00	SOCIAL SERV-OTHER	3,776.98	976.80
<b>Subtotal : None</b>		<b>359,089.54</b>	<b>257,653.18</b>
<b>Total [S3L3.48C1]</b>	<b>Social Service Worker: Salaries</b>	<b>359,089.54</b>	<b>257,653.18</b>

**Group : [S3L3.51C1] Social Service Worker: Purchased Service**

**Subgroup : None**

48004-23-00	SOCIAL SERVICE-CONSULTANT	1,375.00	640.00
<b>Subtotal : None</b>		<b>1,375.00</b>	<b>640.00</b>
<b>Total [S3L3.51C1]</b>	<b>Social Service Worker: Purchased Ser</b>	<b>1,375.00</b>	<b>640.00</b>

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

**Subgroup : None**

40020-41-28	ANCILLARY EXPENSE - INDIRECT	69.50	68.00
40020-42-00	ANCILLARY EXPENSE - INDIRECT	40,002.87	40,135.41
40020-44-00	ANCILLARY EXPENSE - INDIRECT	17,680.42	19,819.52
40020-47-00	ANCILLARY EXPENSE - INDIRECT	700.43	0.00
40020-47-28	ANCILLARY EXPENSE - INDIRECT	973.00	1,042.00
40020-52-00	ANCILLARY EXPENSE - INDIRECT	0.00	78.00
40020-53-00	ANCILLARY EXPENSE - INDIRECT	0.00	183.04
<b>Subtotal : None</b>		<b>59,426.22</b>	<b>61,325.97</b>
<b>Total [S3L3.59C1]</b>	<b>Indirect Restorative Therapy: Consult</b>	<b>59,426.22</b>	<b>61,325.97</b>

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

**Subgroup : None**

41026-24-00	SALARIES - ACTIVITIES	233,205.05	197,002.70
41949-24-00	ACTIVITIES-OT	593.69	307.67
41950-24-00	ACTIVITIES-Holiday	2,512.16	1,636.28
41951-24-00	ACTIVITIES-OTHER	2,440.78	2,017.88
<b>Subtotal : None</b>		<b>238,751.68</b>	<b>200,964.53</b>
<b>Total [S3L3.64C1]</b>	<b>Recreational Therapy/Activities: Salar</b>	<b>238,751.68</b>	<b>200,964.53</b>

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

**Subgroup : None**

61000-24-00	PURCH SERVICE GENERAL	9,110.00	3,990.87
<b>Subtotal : None</b>		<b>9,110.00</b>	<b>3,990.87</b>
<b>Total [S3L3.67C1]</b>	<b>Recreational Therapy/Activities: Purcl</b>	<b>9,110.00</b>	<b>3,990.87</b>

<b>Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies &amp; Expenses</b>			
<b>Subgroup : None</b>			
60504-24-00	SUPPLIES	6,988.18	9,231.85
<b>Subtotal : None</b>		<b>6,988.18</b>	<b>9,231.85</b>
<b>Total [S3L3.68C1] Recreational Therapy/Activities: Supp</b>		<b>6,988.18</b>	<b>9,231.85</b>
<b>Group : [S3L3.78C1] Travel: Motor Vehicle Expense</b>			
<b>Subgroup : None</b>			
70510-01-00	MOTOR VEHICLE EXPENSE	3,906.46	651.60
78202-01-00	MOTOR VEHICLE EXCISE TAX	0.00	70.50
<b>Subtotal : None</b>		<b>3,906.46</b>	<b>722.10</b>
<b>Total [S3L3.78C1] Travel: Motor Vehicle Expense</b>		<b>3,906.46</b>	<b>722.10</b>
<b>Group : [S3L3.80C1] Variable Job Related Education</b>			
<b>Subgroup : None</b>			
45002-01-00	TUITION & EDUCATION	7,763.43	5,516.02
<b>Subtotal : None</b>		<b>7,763.43</b>	<b>5,516.02</b>
<b>Total [S3L3.80C1] Variable Job Related Education</b>		<b>7,763.43</b>	<b>5,516.02</b>
<b>Group : [S3L3.82C1] Physician Services: Medical Director</b>			
<b>Subgroup : None</b>			
48028-22-00	MEDICAL DIRECTOR	126,000.00	126,000.00
<b>Subtotal : None</b>		<b>126,000.00</b>	<b>126,000.00</b>
<b>Total [S3L3.82C1] Physician Services: Medical Director</b>		<b>126,000.00</b>	<b>126,000.00</b>
<b>Group : [S3L3.86C1] Physician Services: Other</b>			
<b>Subgroup : None</b>			
48024-22-00	PHYSICIAN CARE	0.00	16.95
<b>Subtotal : None</b>		<b>0.00</b>	<b>16.95</b>
<b>Total [S3L3.86C1] Physician Services: Other</b>		<b>0.00</b>	<b>16.95</b>
<b>Group : [S3L3.87C1] Legend Drugs</b>			
<b>Subgroup : None</b>			
40002-40-00	ANCILLARY EXPENSE - DIRECT	2,641.62	0.00
40002-40-25	ANCILLARY EXPENSE - DIRECT	1,825.24	0.00
40002-40-26	ANCILLARY EXPENSE - DIRECT	72,177.71	31,015.16
40002-41-21	ANCILLARY EXPENSE - DIRECT	0.00	40.02
40002-41-24	ANCILLARY EXPENSE - DIRECT	0.00	463.72
40002-41-25	ANCILLARY EXPENSE - DIRECT	477.78	545.93
40002-41-26	ANCILLARY EXPENSE - DIRECT	13,338.53	16,291.93
40002-41-27	ANCILLARY EXPENSE - DIRECT	97.20	194.52
40002-41-28	ANCILLARY EXPENSE - DIRECT	7.00	0.00
40002-41-29	ANCILLARY EXPENSE - DIRECT	3,188.00	3,393.65
40002-42-21	ANCILLARY EXPENSE - DIRECT	0.00	133.36
40002-42-25	ANCILLARY EXPENSE - DIRECT	12,326.91	9,749.18
40002-42-26	ANCILLARY EXPENSE - DIRECT	290,291.76	216,068.09
40002-42-29	ANCILLARY EXPENSE - DIRECT	40,781.80	43,879.09
40002-42-30	ANCILLARY EXPENSE - DIRECT	1,117.40	22.91
40002-43-21	ANCILLARY EXPENSE - DIRECT	15,814.40	3,272.55
40002-43-24	ANCILLARY EXPENSE - DIRECT	229.50	1,405.76
40002-43-25	ANCILLARY EXPENSE - DIRECT	18,535.45	14,378.50
40002-43-26	ANCILLARY EXPENSE - DIRECT	12,738.82	9,540.69
40002-43-29	ANCILLARY EXPENSE - DIRECT	963.69	2,300.85
40002-43-32	ANCILLARY EXPENSE - DIRECT	0.00	110.50
40002-44-21	ANCILLARY EXPENSE - DIRECT	0.00	190.00
40002-44-24	ANCILLARY EXPENSE - DIRECT	350.00	630.00
40002-44-25	ANCILLARY EXPENSE - DIRECT	0.00	1,170.00
40002-44-26	ANCILLARY EXPENSE - DIRECT	1,197.86	70.00
40002-44-29	ANCILLARY EXPENSE - DIRECT	353.43	748.93
40002-46-26	ANCILLARY EXPENSE - DIRECT	324.47	2,354.34
40002-47-21	ANCILLARY EXPENSE - DIRECT	122.27	67.17
40002-47-25	ANCILLARY EXPENSE - DIRECT	1,122.60	785.87
40002-47-26	ANCILLARY EXPENSE - DIRECT	51,570.93	43,983.09
40002-47-28	ANCILLARY EXPENSE - DIRECT	324.00	3.00
40002-47-29	ANCILLARY EXPENSE - DIRECT	12,759.57	12,837.96
40002-50-21	ANCILLARY EXPENSE - DIRECT	959.92	179.92
40002-50-24	ANCILLARY EXPENSE - DIRECT	195.52	188.24

40002-50-25	ANCILLARY EXPENSE - DIRECT	1,093.04	163.28
40002-50-26	ANCILLARY EXPENSE - DIRECT	263,953.42	237,450.72
40002-50-27	ANCILLARY EXPENSE - DIRECT	114,749.34	165,180.87
40002-50-29	ANCILLARY EXPENSE - DIRECT	45,745.44	52,504.40
40002-51-26	ANCILLARY EXPENSE - DIRECT	16,228.32	15,500.68
40002-51-29	ANCILLARY EXPENSE - DIRECT	1,297.32	4,381.18
40002-51-30	ANCILLARY EXPENSE - DIRECT	495.79	3,964.67
40002-52-21	ANCILLARY EXPENSE - DIRECT	827.84	82.16
40002-52-24	ANCILLARY EXPENSE - DIRECT	64.48	0.00
40002-52-25	ANCILLARY EXPENSE - DIRECT	200.72	317.20
40002-52-26	ANCILLARY EXPENSE - DIRECT	268,739.44	255,941.78
40002-52-27	ANCILLARY EXPENSE - DIRECT	93,556.43	128,293.52
40002-52-29	ANCILLARY EXPENSE - DIRECT	46,321.60	55,491.28
40002-53-21	ANCILLARY EXPENSE - DIRECT	1,033.76	122.72
40002-53-24	ANCILLARY EXPENSE - DIRECT	1,054.56	706.16
40002-53-25	ANCILLARY EXPENSE - DIRECT	78.00	0.00
40002-53-26	ANCILLARY EXPENSE - DIRECT	70,738.58	39,174.66
40002-53-27	ANCILLARY EXPENSE - DIRECT	42,929.50	33,546.81
40002-53-29	ANCILLARY EXPENSE - DIRECT	10,987.60	18,955.04
<b>Subtotal : None</b>		<b>1,535,928.56</b>	<b>1,427,792.06</b>
<b>Total [S3L3.87C1] Legend Drugs</b>		<b>1,535,928.56</b>	<b>1,427,792.06</b>

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

**Subgroup : None**

60504-21-00	SUPPLIES	0.00	(200.38)
60504-22-00	SUPPLIES	219,300.05	261,554.47
60504-50-00	SUPPLIES	4,630.88	11,308.46
61000-48-00	PURCH SERVICE GENERAL	(176,599.04)	316,432.76
<b>Subtotal : None</b>		<b>47,331.89</b>	<b>589,095.31</b>
<b>Total [S3L3.89C1] House Supplies Not Resold</b>		<b>47,331.89</b>	<b>589,095.31</b>

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

**Subgroup : None**

48020-22-00	PHARMACY CONSULTANT	20,879.50	18,525.50
<b>Subtotal : None</b>		<b>20,879.50</b>	<b>18,525.50</b>
<b>Total [S3L3.92C1] Pharmacy Consultant</b>		<b>20,879.50</b>	<b>18,525.50</b>

**Group : [S3L4.1C1] Depreciaton**

**Subgroup : [S3L4.1C1]Improvements Depreciation**

77102-01-00	DEPRECIATION	321.67	368.63
77106-01-00	DEPRECIATION-IMPROVEMENTS	387.99	2,119.57
77107-01-00	DEPREC-LSHLD IMPROVEMENTS	3,707.30	13,136.93
77110-01-00	DEPREC. - OTHER IMPROVEMENTS	1,009.88	7,653.91
<b>Subtotal [S3L4.1C1B] Improvements Depreciation</b>		<b>5,426.84</b>	<b>23,279.04</b>

**Subgroup : [S3L4.1C1]Equipment Depreciation**

77112-01-00	DEPRECIATION - EQUIPMENT	27,526.88	65,522.87
77114-01-00	DEPRECIATION - FURN & FIX	2,634.74	4,449.49
77120-01-00	DEPRECIATION - COMPUTER EQUIPM	13,329.03	5,948.57
<b>Subtotal [S3L4.1C1C] Equipment Depreciation</b>		<b>43,490.65</b>	<b>75,920.93</b>

<b>Total [S3L4.1C1] Depreciaton</b>		<b>48,917.49</b>	<b>99,199.97</b>
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**Group : [S3L4.2C1] Long Term Interest Expense SNF-CR**

**Subgroup : None**

78512-01-00	INTEREST EXPENSE	4,064.27	3,379.71
<b>Subtotal : None</b>		<b>4,064.27</b>	<b>3,379.71</b>
<b>Total [S3L4.2C1] Long Term Interest Expense SNF-CR</b>		<b>4,064.27</b>	<b>3,379.71</b>

**Group : [S3L4.6C1] Building Insurance Expense-SNF-CR**

**Subgroup : None**

65010-01-00	INSURANCE - BLDG & EQUIPMENT	64,466.41	23,783.88
<b>Subtotal : None</b>		<b>64,466.41</b>	<b>23,783.88</b>
<b>Total [S3L4.6C1] Building Insurance Expense-SNF-CR</b>		<b>64,466.41</b>	<b>23,783.88</b>

**Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR**

**Subgroup : None**



78214-01-00	REAL ESTATE TAXES	185,979.48	185,979.48
<b>Subtotal : None</b>		<b>185,979.48</b>	<b>185,979.48</b>
<b>Total [S3L4.8C1]</b>	<b>Real Estate Tax Expense-SNF-CR</b>	<b>185,979.48</b>	<b>185,979.48</b>
<b>Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
70202-01-00	EQUIPMENT RENTAL	24,139.70	25,318.69
70202-12-00	EQUIPMENT RENTAL	0.00	515.88
70202-22-00	EQUIPMENT RENTAL	443.80	267.76
70202-50-00	EQUIPMENT RENTAL	16,428.81	16,764.51
<b>Subtotal : None</b>		<b>41,012.31</b>	<b>42,866.84</b>
<b>Total [S3L4.12C1]</b>	<b>Other Fixed Cost Expense-SNF-CR</b>	<b>41,012.31</b>	<b>42,866.84</b>
<b>Group : [S3L4.14C1] Real Property Rent Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
50004-01-00	RENT-REAL ESTATE AFFILIATE	1,765,653.08	2,244,220.33
<b>Subtotal : None</b>		<b>1,765,653.08</b>	<b>2,244,220.33</b>
<b>Total [S3L4.14C1]</b>	<b>Real Property Rent Expense-SNF-CR</b>	<b>1,765,653.08</b>	<b>2,244,220.33</b>
<b>Group : [CLA-53.01] LA-Group Health/Life</b>			
<b>Subgroup : None</b>			
44002-01-00	GROUP HEALTH INSURANCE	407,088.87	447,411.41
44006-01-00	GROUP LIFE INSURANCE	4,971.57	5,769.89
<b>Subtotal : None</b>		<b>412,060.44</b>	<b>453,181.30</b>
<b>Total [CLA-53.01]</b>	<b>LA-Group Health/Life</b>	<b>412,060.44</b>	<b>453,181.30</b>
<b>Group : [CLA-53.02] LA-Employee Pensions</b>			
<b>Subgroup : None</b>			
43004-01-00	PENSION EXPENSE	7,101.73	8,110.27
<b>Subtotal : None</b>		<b>7,101.73</b>	<b>8,110.27</b>
<b>Total [CLA-53.02]</b>	<b>LA-Employee Pensions</b>	<b>7,101.73</b>	<b>8,110.27</b>
<b>Group : [CLA-53.03] LA-Employee Benefits</b>			
<b>Subgroup : None</b>			
41804-01-00	PTO ACCRUAL	0.00	(106,544.15)
41804-21-00	PTO ACCRUAL	192,701.91	302,535.00
45008-01-00	EMPLOYEE BENEFITS - OTHER	15,856.75	15,704.52
45008-13-00	EMPLOYEE BENEFITS - OTHER	1,365.54	0.00
<b>Subtotal : None</b>		<b>209,924.20</b>	<b>211,695.37</b>
<b>Total [CLA-53.03]</b>	<b>LA-Employee Benefits</b>	<b>209,924.20</b>	<b>211,695.37</b>
<b>Group : [CLA-53.04] LA-Payroll Taxes</b>			
<b>Subgroup : None</b>			
42002-00-00	PAYROLL TAXES	0.00	1,587.42
42002-01-00	PAYROLL TAXES	(6,744.95)	6,133.23
42006-01-00	PAYROLL TAXES - NON NURSING	124,097.61	102,953.69
42006-22-00	PAYROLL TAXES - NON NURSING	598.68	0.00
42008-01-00	PAYROLL TAXES - DON	10,686.69	9,560.23
42010-01-00	PAYROLL TAXES - OTHER NURSING	336,286.91	329,019.85
42012-01-00	PAYROLL TAXES - ADMINISTRATOR	24,490.38	11,785.77
<b>Subtotal : None</b>		<b>489,415.32</b>	<b>461,040.19</b>
<b>Total [CLA-53.04]</b>	<b>LA-Payroll Taxes</b>	<b>489,415.32</b>	<b>461,040.19</b>
<b>Group : [CLA-53.05] LA-Workers Comp</b>			
<b>Subgroup : None</b>			
44008-01-00	INSURANCE - WORKERS COMP	81,961.88	56,004.50
<b>Subtotal : None</b>		<b>81,961.88</b>	<b>56,004.50</b>
<b>Total [CLA-53.05]</b>	<b>LA-Workers Comp</b>	<b>81,961.88</b>	<b>56,004.50</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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