

**Armenian Nursing & Rehabilitation Center, Inc.**  
Year End: December 31, 2023  
MA Summary TB

Prepared by	Reviewed by
ML24500 3/26/2024	DF15452 3/29/2024

4005. 01

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22 %Chg
S6L1.01C1 Cash and Cash Equivalent	428,430.00	0.00	0.00	428,430.00		683,778.00 (37)
S6L1.04C1 Other Cash Equivalents	65,723.00	0.00	0.00	65,723.00		90,034.00 (27)
S6L1.05C1 Payer Accounts Receivabl	2,099,465.00	0.00	0.00	2,099,465.00		1,316,922.00 59
S6L1.06C1 Reserve for Bad Debt	(204,814.00)	0.00	0.00	(204,814.00)		(400,000.00) (49)
S6L1.08C1 Receivable from Affiliates/	0.00	0.00	0.00	0.00		12,521.00 (100)
S6L1.11C1 Other Receivables	8,795.00	0.00	0.00	8,795.00		4,443.00 98
S6L1.13C1 Prepaid Insurance	33,008.00	0.00	0.00	33,008.00		108,082.00 (69)
S6L1.15C1 Other Prepaid Expenses	88,744.00	0.00	0.00	88,744.00		142.00 62396
Current Assets	<u>2,519,351.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,519,351.00</u>		<u>1,815,922.00</u> 39
S6L2.1C1 Land	42,885.00	0.00	0.00	42,885.00		42,885.00 0
S6L2.2C1 Buildings	2,446,129.00	0.00	0.00	2,446,129.00		2,698,686.00 (9)
S6L2.3C1 Improvements	73,329.00	0.00	0.00	73,329.00		55,908.00 31
S6L2.4C1 Equipment	187,264.00	0.00	0.00	187,264.00		227,100.00 (18)
Non-Current Fixed Assets	<u>2,749,607.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,749,607.00</u>		<u>3,024,579.00</u> (9)
S6L3.04C1 Construction in Progress	903.00	0.00	0.00	903.00		0.00 0
Non-Current Assets	<u>903.00</u>	<u>0.00</u>	<u>0.00</u>	<u>903.00</u>		<u>0.00</u> 0
TOTAL ASSETS	<u>5,269,861.00</u>	<u>0.00</u>	<u>0.00</u>	<u>5,269,861.00</u>		<u>4,840,501.00</u> 9
S6L5.01C1 Trade Payables	(474,826.00)	0.00	0.00	(474,826.00)		(1,141,967.00) (58)
S6L5.02C1 Accrued Expenses	(295,569.00)	0.00	0.00	(295,569.00)		(214,633.00) 38
S6L5.04C1 Patient Funds Due	(65,723.00)	0.00	0.00	(65,723.00)		(83,165.00) (21)
S6L5.06C1 Long Term Debt, Current f	(250,000.00)	0.00	0.00	(250,000.00)		(10,304.00) 2326
S6L5.07C1 Accrued Salaries and Payr	(522,311.00)	0.00	0.00	(522,311.00)		(546,902.00) (4)
S6L5.10C1 Other Current Liabilities	(100.00)	0.00	0.00	(100.00)		(52,926.00) (100)
Current Liabilities	<u>(1,608,529.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>(1,608,529.00)</u>		<u>(2,049,897.00)</u> (22)
S6L6.02C1 Due to Related Parties, Su	(1,819,353.00)	0.00	0.00	(1,819,353.00)		(1,125,000.00) 62
Non-Current Liabilities	<u>(1,819,353.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>(1,819,353.00)</u>		<u>(1,125,000.00)</u> 62

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4005. 01-1

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22 %Chg
<b>TOTAL LIABILITIES</b>	<u>(3,427,882.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>(3,427,882.00)</u>		<u>(3,174,897.00)</u> 8
S6L8A.1C1 Net Assets Balance: Prior	(2,619,692.00)	0.00	0.00	(2,619,692.00)		(3,974,142.00) (34)
Net Assets	<u>(2,619,692.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>(2,619,692.00)</u>		<u>(3,974,142.00)</u> (34)
Net (Income) Loss	<u>777,713.00</u>	<u>0.00</u>	<u>0.00</u>	<u>777,713.00</u>		<u>2,308,538.00</u> (66)
<b>TOTAL EQUITY</b>	<u>(1,841,979.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>(1,841,979.00)</u>		<u>(1,665,604.00)</u> 11
<b>TOTAL LIABILITY AND EQUITY</b>	<u>(5,269,861.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>(5,269,861.00)</u>		<u>(4,840,501.00)</u> 9
S2L1.01C1 Routine - Private Pay	(1,065,613.00)	0.00	0.00	(1,065,613.00)		(1,096,700.00) (3)
S2L1.02C1 Routine - Commercial Mar	(390,865.00)	0.00	0.00	(390,865.00)		(283,137.00) 38
S2L1.04C1 Routine - Medicare Fee-Fo	(923,798.00)	0.00	0.00	(923,798.00)		(1,015,818.00) (9)
S2L1.06C1 Routine - MassHealth Fee-	(5,360,916.00)	0.00	0.00	(5,360,916.00)		(1,618,563.00) 231
S2L1.08C1 Routine - Senior Care Opti	(816,391.00)	0.00	0.00	(816,391.00)		(2,528,983.00) (68)
Routine Revenue	<u>(8,557,583.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>(8,557,583.00)</u>		<u>(6,543,201.00)</u> 31
S2L1.01C2 Ancillary - Private Pay	0.00	0.00	0.00	0.00		(1,123.00) (100)
S2L1.04C2 Ancillary - Medicare Fee-F	(239,328.00)	0.00	0.00	(239,328.00)		(492,043.00) (51)
S2L1.05C2 Ancillary - Medicare Manag	(514,694.00)	0.00	0.00	(514,694.00)		(461,971.00) 11
S2L1.06C2 Ancillary - Mass Health Fe	(184,931.00)	0.00	0.00	(184,931.00)		0.00 0
Ancillary Revenue	<u>(938,953.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>(938,953.00)</u>		<u>(955,137.00)</u> (2)
<b>TOTAL NURSING FACILITY REVENUE</b>	<u>(9,496,536.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>(9,496,536.00)</u>		<u>(7,498,338.00)</u> 27
S2L3.02C1 Endowment and Other Noi	(98,026.00)	0.00	0.00	(98,026.00)		(650,697.00) (85)
S2L3.06C1 Prior Year Retroactive Rev	(71,048.00)	0.00	0.00	(71,048.00)		0.00 0
S2L3.07C1 Interest Income	(167.00)	0.00	0.00	(167.00)		(57.00) 193
Other Nursing Facility Revenue	<u>(169,241.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>(169,241.00)</u>		<u>(650,754.00)</u> (74)
<b>TOTAL REVENUE</b>	<u>(9,665,777.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>(9,665,777.00)</u>		<u>(8,149,092.00)</u> 19
S3L1.01C1 Director of Nurses - Salari	151,837.00	0.00	0.00	151,837.00		0.00 0
S3L1.07C1 Registered Nurses - Salari	927,454.00	0.00	0.00	927,454.00		1,085,451.00 (15)
S3L1.11C1 Registered Nurses - Purch	703,493.00	0.00	0.00	703,493.00		1,611,948.00 (56)

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Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22	%Chg
S3L1.12C1 Licensed Practical Nurses	746,292.00	0.00	0.00	746,292.00		254,333.00	193
S3L1.17C1 Certified Nurse Aides - Sal	1,597,171.00	0.00	0.00	1,597,171.00		968,693.00	65
Nursing Expenses	4,126,247.00	0.00	0.00	4,126,247.00		3,920,425.00	5
S3L2.01C1 Administration - Salaries	157,781.00	0.00	0.00	157,781.00		471,511.00	(67)
S3L2.02C1 Administration - Employee	276,997.00	0.00	0.00	276,997.00		349,614.00	(21)
S3L2.03C1 Administration - Payroll Tax	448,150.00	0.00	0.00	448,150.00		337,975.00	33
S3L2.04C1 Administration - Purchase	21,564.00	0.00	0.00	21,564.00		0.00	0
S3L2.07C1 Clerical Staff - Salaries	44,459.00	0.00	0.00	44,459.00		0.00	0
S3L2.11C1 Electronic Data Processing	32,206.00	0.00	0.00	32,206.00		32,132.00	0
S3L2.12C1 Office Supplies	170,420.00	0.00	0.00	170,420.00		83,925.00	103
S3L2.13C1 Telecommunications	59,932.00	0.00	0.00	59,932.00		66,697.00	(10)
S3L2.15C1 Travel: Conventions & Meetings	853.00	0.00	0.00	853.00		83.00	928
S3L2.16C1 Advertising - Help Wanted	59,523.00	0.00	0.00	59,523.00		72,773.00	(18)
S3L2.17C1 Licenses and Dues - Patient	13,117.00	0.00	0.00	13,117.00		18,679.00	(30)
S3L2.18C1 Continuing Professional Education	1,322.00	0.00	0.00	1,322.00		7,165.00	(82)
S3L2.19C1 Accounting Services (not including)	128,202.00	0.00	0.00	128,202.00		312,223.00	(59)
S3L2.20C1 Insurance - Malpractice & Liability	127,446.00	0.00	0.00	127,446.00		102,309.00	25
S3L2.22C1. A Professional Services	15,813.00	0.00	0.00	15,813.00		98,352.00	(84)
S3L2.22C1. B Miscellaneous Expenses	85,766.00	0.00	0.00	85,766.00		54,745.00	57
S3L2.23C1. A Advertising - Marketing	0.00	0.00	0.00	0.00		13,766.00	(100)
S3L2.23C1. F Legal - Other	25,522.00	0.00	0.00	25,522.00		34,705.00	(26)
S3L2.23C1. H Management Company	474,243.00	0.00	0.00	474,243.00		34,596.00	1271
S3L2.23C1. J Interest on Working Capital	2,904.00	0.00	0.00	2,904.00		7,923.00	(63)
S3L2.23C1. K Fines, Late Fees, Penalties	11,970.00	0.00	0.00	11,970.00		0.00	0
S3L2.23C1. L State and Federal Income	500.00	0.00	0.00	500.00		0.00	0
S3L2.23C1. N Bad Debt Expense	(24,626.00)	0.00	0.00	(24,626.00)		456,654.00	(105)

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4005. 01-3

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22	%Chg
S3L2.23C1. O User Fee Assessment	579,041.00	0.00	0.00	579,041.00		428,211.00	35
S3L2.23C1. P Other Non-Allowable A	24,452.00	0.00	0.00	24,452.00		630.00	3781
A&G Expenses	2,737,557.00	0.00	0.00	2,737,557.00		2,984,668.00	(8)
S3L3.01C1 Staff Development Coordin	94,340.00	0.00	0.00	94,340.00		0.00	0
S3L3.05C1 Plant Operations - Salaries	77,792.00	0.00	0.00	77,792.00		81,504.00	(5)
S3L3.08C1 Plant Operations - Purcha	213,626.00	0.00	0.00	213,626.00		288,009.00	(26)
S3L3.09C1 Plant Operations - Supplie	22,958.00	0.00	0.00	22,958.00		18,176.00	26
S3L3.10C1 Plant Operations - Utilities	134,610.00	0.00	0.00	134,610.00		121,684.00	11
S3L3.16C1 Dietician - Purchased Serv	48,431.00	0.00	0.00	48,431.00		23,776.00	104
S3L3.18C1 Dietary - Salaries	464,057.00	0.00	0.00	464,057.00		441,448.00	5
S3L3.21C1 Dietary - Food	276,859.00	0.00	0.00	276,859.00		235,394.00	18
S3L3.23C1 Dietary - Supplies and Exp	31,138.00	0.00	0.00	31,138.00		4,674.00	566
S3L3.24C1 Housekeeping/Laundry - S	139,525.00	0.00	0.00	139,525.00		119,570.00	17
S3L3.27C1 Housekeeping/Laundry - F	313,299.00	0.00	0.00	313,299.00		0.00	0
S3L3.28C1 Housekeeping/Laundry - S	29,571.00	0.00	0.00	29,571.00		319,549.00	(91)
S3L3.29C1 Housekeeping/Laundry - L	9,880.00	0.00	0.00	9,880.00		1,634.00	505
S3L3.36C1 Unit Clerk & Medical Reco	144,991.00	0.00	0.00	144,991.00		165,768.00	(13)
S3L3.40C1 MMQ Evaluation Nurse/M	101,029.00	0.00	0.00	101,029.00		0.00	0
S3L3.48C1 Social Service Worker - S	70,366.00	0.00	0.00	70,366.00		145,397.00	(52)
S3L3.51C1 Social Service Worker - Pt	8,266.00	0.00	0.00	8,266.00		18,506.00	(55)
S3L3.62C1 Direct Restorative Therapt	365,650.00	0.00	0.00	365,650.00		330,442.00	11
S3L3.64C1 Recreational Therapy/Acti	139,472.00	0.00	0.00	139,472.00		140,351.00	(1)
S3L3.67C1 Recreational Therapy/Acti	9,618.00	0.00	0.00	9,618.00		7,890.00	22
S3L3.68C1 Recreational Therapy/Acti	2,740.00	0.00	0.00	2,740.00		4,455.00	(38)
S3L3.78C1 Travel - Motor Vehicle Exp	1,244.00	0.00	0.00	1,244.00		337.00	269
S3L3.82C1 Physician Services - Medici	42,500.00	0.00	0.00	42,500.00		42,000.00	1

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S3L3.87C1 Legend Drugs	119,828.00	0.00	0.00	119,828.00		54,953.00 118
S3L3.89C1 House Supplies - Not Resc	289,787.00	0.00	0.00	289,787.00		629,594.00 (54)
S3L3.92C1 Pharmacy Consultant	11,345.00	0.00	0.00	11,345.00		4,296.00 164
Variable Expenses	<u>3,162,922.00</u>	<u>0.00</u>	<u>0.00</u>	<u>3,162,922.00</u>		<u>3,199,407.00 (1)</u>
S3L4.01C1 Depreciation Expense	360,443.00	0.00	0.00	360,443.00		353,130.00 2
S3L4.02C1 Long-Term Interest Expen	50,494.00	0.00	0.00	50,494.00		0.00 0
S3L4.12C1 Other Fixed Cost Expense	5,827.00	0.00	0.00	5,827.00		0.00 0
Capital & Fixed Cost Expenses	<u>416,764.00</u>	<u>0.00</u>	<u>0.00</u>	<u>416,764.00</u>		<u>353,130.00 18</u>
TOTAL EXPENSES	<u>10,443,490.00</u>	<u>0.00</u>	<u>0.00</u>	<u>10,443,490.00</u>		<u>10,457,630.00 0</u>
NET INCOME	<u>777,713.00</u>	<u>0.00</u>	<u>0.00</u>	<u>777,713.00</u>		<u>2,308,538.00 (66)</u>
NET INCOME	<u>777,713.00</u>	<u>0.00</u>	<u>0.00</u>	<u>777,713.00</u>		<u>2,308,538.00 (66)</u>

**Armenian Nursing & Rehabilitation Center, Inc.**

Year End: December 31, 2023

Trial balance

Prepared by	Reviewed by
ML24500 3/26/2024	DF15452 3/29/2024

4005. 02

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22	Amount	Chg	%Chg
10000 Petty Cash	368.00	0.00	0.00	368.00		368.00	0.00	0	
11950 ANRC - BOA Operating 3031	30,764.00	0.00	0.00	30,764.00		592,436.00	(561,672.00)	(95)	
11951 ANRC - Orrstown Bank PPP	4,665.00	0.00	0.00	4,665.00		4,665.00	0.00	0	
11953 ANRC - BOA 1517	595.00	0.00	0.00	595.00		86,676.00	(86,081.00)	(99)	
11954 ANRC - BOA 7076	261.00	0.00	0.00	261.00		261.00	0.00	0	
11958 ANRC - BOA 6120	389.00	0.00	0.00	389.00		15.00	374.00	2493	
11961 ANRC - CSB Op 9246	390,888.00	0.00	0.00	390,888.00		0.00	390,888.00	0	
11962 ANRC - CSB PR 9254	250.00	0.00	0.00	250.00		0.00	250.00	0	
11963 ANRC - CSB Nurses Fund 9270	250.00	0.00	0.00	250.00		0.00	250.00	0	
11995 Bill.com - Clearing Account	0.00	0.00	0.00	0.00		(643.00)	643.00	(100)	
<b>S6L1.01C1 Cash and Cash Equivalents</b>	<b>428,430.00</b>	<b>0.00</b>	<b>0.00</b>	<b>428,430.00</b>		<b>683,778.00</b>	<b>(255,348.00)</b>	<b>(37)</b>	
11955 ANRC - Patient Funds	65,723.00	0.00	0.00	65,723.00		90,034.00	(24,311.00)	(27)	
<b>S6L1.04C1 Other Cash Equivalents</b>	<b>65,723.00</b>	<b>0.00</b>	<b>0.00</b>	<b>65,723.00</b>		<b>90,034.00</b>	<b>(24,311.00)</b>	<b>(27)</b>	
12000 Accounts Receivable	2,148.00	0.00	0.00	2,148.00		1,316,922.00	(1,314,774.00)	(100)	
12010 A/R Private	235,798.00	0.00	0.00	235,798.00		0.00	235,798.00	0	
12020 A/R Medicaid	974,359.00	0.00	0.00	974,359.00		0.00	974,359.00	0	
12030 A/R Medicaid Pending	372,869.00	0.00	0.00	372,869.00		0.00	372,869.00	0	
12050 A/R Medicare A	93,441.00	0.00	0.00	93,441.00		0.00	93,441.00	0	
12060 A/R Medicare B	14,003.00	0.00	0.00	14,003.00		0.00	14,003.00	0	
12070 A/R Managed Care	234,883.00	0.00	0.00	234,883.00		0.00	234,883.00	0	
12075 A/R Managed Care Part B	118,774.00	0.00	0.00	118,774.00		0.00	118,774.00	0	
12080 A/R Hospice	53,190.00	0.00	0.00	53,190.00		0.00	53,190.00	0	
<b>S6L1.05C1 Payer Accounts Receivable</b>	<b>2,099,465.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,099,465.00</b>		<b>1,316,922.00</b>	<b>782,543.00</b>	<b>59</b>	
12199 Allowance for Bad Debts	(204,814.00)	0.00	0.00	(204,814.00)		(400,000.00)	195,186.00	(49)	
<b>S6L1.06C1 Reserve for Bad Debt</b>	<b>(204,814.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(204,814.00)</b>		<b>(400,000.00)</b>	<b>195,186.00</b>	<b>(49)</b>	
19700 Due from AWWA	0.00	0.00	0.00	0.00		12,521.00	(12,521.00)	(100)	
<b>S6L1.08C1 Receivable from Affiliates/Related Parties</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>12,521.00</b>	<b>(12,521.00)</b>	<b>(100)</b>	
12001 Accounts Receivable - Other	5,642.00	0.00	0.00	5,642.00		4,443.00	1,199.00	27	
12310 Deposit Exchange	(622.00)	0.00	0.00	(622.00)		0.00	(622.00)	0	
12320 Refund Contra Exchange	6,175.00	0.00	0.00	6,175.00		0.00	6,175.00	0	
12340 Voluntary EE Deduction Exchange	3,419.00	0.00	0.00	3,419.00		0.00	3,419.00	0	
12341 Voluntary NY Life Exchange	220.00	0.00	0.00	220.00		0.00	220.00	0	
12410 Exchange Other	1,908.00	0.00	0.00	1,908.00		0.00	1,908.00	0	
12420 Manual Check Exchange	3,265.00	0.00	0.00	3,265.00		0.00	3,265.00	0	
12430 Resident Trust Exchange	(25,822.00)	0.00	0.00	(25,822.00)		0.00	(25,822.00)	0	
18020 Pledge Receivable (Other)	14,610.00	0.00	0.00	14,610.00		0.00	14,610.00	0	
<b>S6L1.11C1 Other Receivables</b>	<b>8,795.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,795.00</b>		<b>4,443.00</b>	<b>4,352.00</b>	<b>98</b>	
13010 Prepaid Insurance	33,008.00	0.00	0.00	33,008.00		108,082.00	(75,074.00)	(69)	
<b>S6L1.13C1 Prepaid Insurance</b>	<b>33,008.00</b>	<b>0.00</b>	<b>0.00</b>	<b>33,008.00</b>		<b>108,082.00</b>	<b>(75,074.00)</b>	<b>(69)</b>	
13000 Prepaid Expense	85,853.00	0.00	0.00	85,853.00		142.00	85,711.00	60360	
13020 Prepaid Workers Comp	2,891.00	0.00	0.00	2,891.00		0.00	2,891.00	0	
<b>S6L1.15C1 Other Prepaid Expenses</b>	<b>88,744.00</b>	<b>0.00</b>	<b>0.00</b>	<b>88,744.00</b>		<b>142.00</b>	<b>88,602.00</b>	<b>62396</b>	
<b>Current Assets</b>	<b>2,519,351.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,519,351.00</b>		<b>1,815,922.00</b>	<b>703,429.00</b>	<b>39</b>	
16000 Land	42,885.00	0.00	0.00	42,885.00		42,885.00	0.00	0	
<b>S6L2.1C1 Land</b>	<b>42,885.00</b>	<b>0.00</b>	<b>0.00</b>	<b>42,885.00</b>		<b>42,885.00</b>	<b>0.00</b>	<b>0</b>	
16031 Building Improvements	8,363,248.00	0.00	0.00	8,363,248.00		8,340,257.00	22,991.00	0	
16032 Accum Deprec: Building Improvments	(5,917,119.00)	0.00	0.00	(5,917,119.00)		(5,641,571.00)	(275,548.00)	5	
<b>S6L2.2C1 Buildings</b>	<b>2,446,129.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,446,129.00</b>		<b>2,698,686.00</b>	<b>(252,557.00)</b>	<b>(9)</b>	
16011 Land Improvements	268,716.00	0.00	0.00	268,716.00		246,416.00	22,300.00	9	
16012 Accum Deprec: Land Improvements	(195,387.00)	0.00	0.00	(195,387.00)		(190,508.00)	(4,879.00)	3	
<b>S6L2.3C1 Improvements</b>	<b>73,329.00</b>	<b>0.00</b>	<b>0.00</b>	<b>73,329.00</b>		<b>55,908.00</b>	<b>17,421.00</b>	<b>31</b>	
16051 FFE	2,184,810.00	0.00	0.00	2,184,810.00		2,144,631.00	40,179.00	2	
16052 Accum Deprec: FFE	(1,997,546.00)	0.00	0.00	(1,997,546.00)		(1,917,531.00)	(80,015.00)	4	
<b>S6L2.4C1 Equipment</b>	<b>187,264.00</b>	<b>0.00</b>	<b>0.00</b>	<b>187,264.00</b>		<b>227,100.00</b>	<b>(39,836.00)</b>	<b>(18)</b>	

**Armenian Nursing & Rehabilitation Center, Inc.**

Year End: December 31, 2023

Trial balance

Prepared by	Reviewed by
ML24500 3/26/2024	DF15452 3/29/2024

4005. 02-1

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22	Amount Chg	%Chg
16061 Vehicles	25,094.00	0.00	0.00	25,094.00		25,094.00	0.00	0
16062 Accum Deprec: Vehicles	(25,094.00)	0.00	0.00	(25,094.00)		(25,094.00)	0.00	0
<b>S6L2.6C1 Motor Vehicles</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0</b>
<b>Non-Current Fixed Assets</b>	<b>2,749,607.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,749,607.00</b>		<b>3,024,579.00</b>	<b>(274,972.00)</b>	<b>(9)</b>
16040 CIP	903.00	0.00	0.00	903.00		0.00	903.00	0
<b>S6L3.04C1 Construction in Progress</b>	<b>903.00</b>	<b>0.00</b>	<b>0.00</b>	<b>903.00</b>		<b>0.00</b>	<b>903.00</b>	<b>0</b>
<b>Non-Current Assets</b>	<b>903.00</b>	<b>0.00</b>	<b>0.00</b>	<b>903.00</b>		<b>0.00</b>	<b>903.00</b>	<b>0</b>
<b>TOTAL ASSETS</b>	<b>5,269,861.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,269,861.00</b>		<b>4,840,501.00</b>	<b>429,360.00</b>	<b>9</b>
20000 ACCOUNTS PAYABLE	(474,826.00)	0.00	0.00	(474,826.00)		(1,141,967.00)	667,141.00	(58)
<b>S6L5.01C1 Trade Payables</b>	<b>(474,826.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(474,826.00)</b>		<b>(1,141,967.00)</b>	<b>667,141.00</b>	<b>(58)</b>
23000 Accrued Expense	(169,758.00)	0.00	0.00	(169,758.00)		(148,846.00)	(20,912.00)	14
23050 Accrued Expense Other	(71,067.00)	0.00	0.00	(71,067.00)		(60,943.00)	(10,124.00)	17
23200 Accrued Interest Payable	(54,744.00)	0.00	0.00	(54,744.00)		(4,844.00)	(49,900.00)	1030
<b>S6L5.02C1 Accrued Expenses</b>	<b>(295,569.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(295,569.00)</b>		<b>(214,633.00)</b>	<b>(80,936.00)</b>	<b>38</b>
24300 Resident Fund	(65,723.00)	0.00	0.00	(65,723.00)		(38,239.00)	(27,484.00)	72
24310 Resident Fund Other	0.00	0.00	0.00	0.00		(44,926.00)	44,926.00	(100)
<b>S6L5.04C1 Patient Funds Due</b>	<b>(65,723.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(65,723.00)</b>		<b>(83,165.00)</b>	<b>17,442.00</b>	<b>(21)</b>
21020 Line of Credit	(250,000.00)	0.00	0.00	(250,000.00)		(10,304.00)	(239,696.00)	2326
<b>S6L5.06C1 Long Term Debt, Current Portion</b>	<b>(250,000.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(250,000.00)</b>		<b>(10,304.00)</b>	<b>(239,696.00)</b>	<b>2326</b>
12333 Pension Exchange	11,317.00	0.00	0.00	11,317.00		1,933.00	9,384.00	485
23100 Accrued Salaries	(160,782.00)	0.00	0.00	(160,782.00)		(95,041.00)	(65,741.00)	69
23104 Accrued - Union Dues	(4,758.00)	0.00	0.00	(4,758.00)		(2,692.00)	(2,066.00)	77
23110 Accrued Paid Time Off/Earned Time	(342,816.00)	0.00	0.00	(342,816.00)		(416,827.00)	74,011.00	(18)
23150 Accrued Payroll Taxes	(25,272.00)	0.00	0.00	(25,272.00)		(34,275.00)	9,003.00	(26)
<b>S6L5.07C1 Accrued Salaries and Payroll Liabilities</b>	<b>(522,311.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(522,311.00)</b>		<b>(546,902.00)</b>	<b>24,591.00</b>	<b>(4)</b>
21000 Insurance Financing	0.00	0.00	0.00	0.00		(52,926.00)	52,926.00	(100)
24010 Advance Deposits Held	(100.00)	0.00	0.00	(100.00)		0.00	(100.00)	0
<b>S6L5.10C1 Other Current Liabilities</b>	<b>(100.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(100.00)</b>		<b>(52,926.00)</b>	<b>52,826.00</b>	<b>(100)</b>
<b>Current Liabilities</b>	<b>(1,608,529.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,608,529.00)</b>		<b>(2,049,897.00)</b>	<b>441,368.00</b>	<b>(22)</b>
22150 Due to CJ Lifecare	(3,185.00)	0.00	0.00	(3,185.00)		0.00	(3,185.00)	0
22700 Due to AWWA	(6,168.00)	0.00	0.00	(6,168.00)		0.00	(6,168.00)	0
26070 Notes Payable-Other	(1,810,000.00)	0.00	0.00	(1,810,000.00)		(1,125,000.00)	(685,000.00)	61
<b>S6L6.02C1 Due to Related Parties, Subsidiaries, and Affiliat</b>	<b>(1,819,353.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,819,353.00)</b>		<b>(1,125,000.00)</b>	<b>(694,353.00)</b>	<b>62</b>
<b>Non-Current Liabilities</b>	<b>(1,819,353.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,819,353.00)</b>		<b>(1,125,000.00)</b>	<b>(694,353.00)</b>	<b>62</b>
<b>TOTAL LIABILITIES</b>	<b>(3,427,882.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(3,427,882.00)</b>		<b>(3,174,897.00)</b>	<b>(252,985.00)</b>	<b>8</b>
29000 Net Assets	(1,665,604.00)	0.00	0.00	(1,665,604.00)		(3,974,142.00)	2,308,538.00	(58)
99000 EQUITY TRANSFER	(954,088.00)	0.00	0.00	(954,088.00)		0.00	(954,088.00)	0
<b>S6L8A.1C1 Net Assets Balance: Prior Year</b>	<b>(2,619,692.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(2,619,692.00)</b>		<b>(3,974,142.00)</b>	<b>1,354,450.00</b>	<b>(34)</b>
<b>Net Assets</b>	<b>(2,619,692.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(2,619,692.00)</b>		<b>(3,974,142.00)</b>	<b>1,354,450.00</b>	<b>(34)</b>
Net (Income) Loss	777,713.00	0.00	0.00	777,713.00		2,308,538.00	(1,530,825.00)	(66)
<b>TOTAL EQUITY</b>	<b>(1,841,979.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,841,979.00)</b>		<b>(1,665,604.00)</b>	<b>(176,375.00)</b>	<b>11</b>
<b>TOTAL LIABILITY AND EQUITY</b>	<b>(5,269,861.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(5,269,861.00)</b>		<b>(4,840,501.00)</b>	<b>(429,360.00)</b>	<b>9</b>
30100 Private Service Revenue	(1,065,613.00)	0.00	0.00	(1,065,613.00)		(1,096,700.00)	31,087.00	(3)
<b>S2L1.01C1 Routine - Private Pay</b>	<b>(1,065,613.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,065,613.00)</b>		<b>(1,096,700.00)</b>	<b>31,087.00</b>	<b>(3)</b>
30500 Managed Care A Revenue	(686,725.00)	0.00	0.00	(686,725.00)		(715,215.00)	28,490.00	(4)
36003 Contra Adjs Managed Care/Other	295,860.00	0.00	0.00	295,860.00		432,078.00	(136,218.00)	(32)

**Armenian Nursing & Rehabilitation Center, Inc.**

Year End: December 31, 2023

Trial balance

Prepared by	Reviewed by
ML24500 3/26/2024	DF15452 3/29/2024

4005. 02-2

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22	Amount Chg	%Chg
<b>S2L1.02C1 Routine - Commercial Managed Care</b>	<b>(390,865.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(390,865.00)</b>		<b>(283,137.00)</b>	<b>(107,728.00)</b>	<b>38</b>
30200 Medicare A Service Revenue	(1,067,290.00)	0.00	0.00	(1,067,290.00)		(1,381,341.00)	314,051.00	(23)
30210 Medicare Sequestration	13,015.00	0.00	0.00	13,015.00		0.00	13,015.00	0
30211 Medicare Sequestration Part B	1,394.00	0.00	0.00	1,394.00		0.00	1,394.00	0
30220 Medicare B Revenue	547.00	0.00	0.00	547.00		0.00	547.00	0
36001 Contra Adjs Part A	128,531.00	0.00	0.00	128,531.00		365,523.00	(236,992.00)	(65)
36008 Contra Adjs Medicare rounding	5.00	0.00	0.00	5.00		0.00	5.00	0
<b>S2L1.04C1 Routine - Medicare Fee-For-Service</b>	<b>(923,798.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(923,798.00)</b>		<b>(1,015,818.00)</b>	<b>92,020.00</b>	<b>(9)</b>
30300 Medicaid Service Revenue	(5,051,831.00)	0.00	0.00	(5,051,831.00)		(1,514,735.00)	(3,537,096.00)	234
30310 Medicaid Pending Revenue	(282,353.00)	0.00	0.00	(282,353.00)		(14,827.00)	(267,526.00)	1804
36005 Contra Adjs Mcaid	(26,732.00)	0.00	0.00	(26,732.00)		(89,001.00)	62,269.00	(70)
<b>S2L1.06C1 Routine - MassHealth Fee-for-Service</b>	<b>(5,360,916.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(5,360,916.00)</b>		<b>(1,618,563.00)</b>	<b>(3,742,353.00)</b>	<b>231</b>
30530 Managed Care Medicaid Revenue	(816,391.00)	0.00	0.00	(816,391.00)		(2,528,983.00)	1,712,592.00	(68)
<b>S2L1.08C1 Routine - Senior Care Options</b>	<b>(816,391.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(816,391.00)</b>		<b>(2,528,983.00)</b>	<b>1,712,592.00</b>	<b>(68)</b>
<b>Routine Revenue</b>	<b>(8,557,583.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(8,557,583.00)</b>		<b>(6,543,201.00)</b>	<b>(2,014,382.00)</b>	<b>31</b>
36014 PT Private	0.00	0.00	0.00	0.00		(891.00)	891.00	(100)
36034 ST Private	0.00	0.00	0.00	0.00		(232.00)	232.00	(100)
<b>S2L1.01C2 Ancillary - Private Pay</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>(1,123.00)</b>	<b>1,123.00</b>	<b>(100)</b>
35011 Pharmacy Part A	(53,888.00)	0.00	0.00	(53,888.00)		(89,538.00)	35,650.00	(40)
35051 Lab Part A	(3,262.00)	0.00	0.00	(3,262.00)		(10,765.00)	7,503.00	(70)
35061 X-ray Part A	(560.00)	0.00	0.00	(560.00)		(1,920.00)	1,360.00	(71)
35991 Contra Adjs Part A Ancillaries	107,451.00	0.00	0.00	107,451.00		0.00	107,451.00	0
36002 Contra Adjs Part B	22,761.00	0.00	0.00	22,761.00		24,368.00	(1,607.00)	(7)
36011 PT Part A	(76,608.00)	0.00	0.00	(76,608.00)		(94,410.00)	17,802.00	(19)
36012 PT Part B	(82,543.00)	0.00	0.00	(82,543.00)		(56,224.00)	(26,319.00)	47
36016 PT Part B - OP	154.00	0.00	0.00	154.00		0.00	154.00	0
36021 OT Part A	(75,435.00)	0.00	0.00	(75,435.00)		(107,961.00)	32,526.00	(30)
36022 OT Part B	(42,683.00)	0.00	0.00	(42,683.00)		(79,303.00)	36,620.00	(46)
36031 ST Part A	(26,229.00)	0.00	0.00	(26,229.00)		(60,631.00)	34,402.00	(57)
36032 ST Part B	(8,486.00)	0.00	0.00	(8,486.00)		(15,659.00)	7,173.00	(46)
<b>S2L1.04C2 Ancillary - Medicare Fee-For-Service</b>	<b>(239,328.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(239,328.00)</b>		<b>(492,043.00)</b>	<b>252,715.00</b>	<b>(51)</b>
35013 Pharmacy Other	(60,333.00)	0.00	0.00	(60,333.00)		(120,340.00)	60,007.00	(50)
35053 Lab Other	(3,362.00)	0.00	0.00	(3,362.00)		(20,217.00)	16,855.00	(83)
35063 X-ray Other	(1,565.00)	0.00	0.00	(1,565.00)		(4,240.00)	2,675.00	(63)
35993 Contra Adjs Managed/Other Ancillaries	4,468.00	0.00	0.00	4,468.00		0.00	4,468.00	0
36007 Contra Adjs Managed/Other Part B	(66,968.00)	0.00	0.00	(66,968.00)		14,269.00	(81,237.00)	(569)
36013 PT Managed/Other	(83,254.00)	0.00	0.00	(83,254.00)		(78,846.00)	(4,408.00)	6
36019 PT Managed/Other Part B	(95,015.00)	0.00	0.00	(95,015.00)		(42,835.00)	(52,180.00)	122
36023 OT Other	(92,736.00)	0.00	0.00	(92,736.00)		(101,658.00)	8,922.00	(9)
36029 OT Managed/Other Part B	(57,172.00)	0.00	0.00	(57,172.00)		(34,289.00)	(22,883.00)	67
36033 ST Other	(47,129.00)	0.00	0.00	(47,129.00)		(47,444.00)	315.00	(1)
36039 ST Managed/Other Part B	(11,628.00)	0.00	0.00	(11,628.00)		(26,371.00)	14,743.00	(56)
<b>S2L1.05C2 Ancillary - Medicare Managed Care (Part C)</b>	<b>(514,694.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(514,694.00)</b>		<b>(461,971.00)</b>	<b>(52,723.00)</b>	<b>11</b>
35015 Pharmacy Mcaid	(110.00)	0.00	0.00	(110.00)		0.00	(110.00)	0
35055 Lab Mcaid	(94.00)	0.00	0.00	(94.00)		0.00	(94.00)	0
35096 Behavioral Care Mcaid	(182,100.00)	0.00	0.00	(182,100.00)		0.00	(182,100.00)	0
35995 Contra Adjs Medicaid Ancillaries	98.00	0.00	0.00	98.00		0.00	98.00	0
36015 PT Mcaid	(1,707.00)	0.00	0.00	(1,707.00)		0.00	(1,707.00)	0
36025 OT Mcaid	(676.00)	0.00	0.00	(676.00)		0.00	(676.00)	0
36035 ST Mcaid	(342.00)	0.00	0.00	(342.00)		0.00	(342.00)	0
<b>S2L1.06C2 Ancillary - Mass Health Fee-for-Service</b>	<b>(184,931.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(184,931.00)</b>		<b>0.00</b>	<b>(184,931.00)</b>	<b>0</b>
<b>Ancillary Revenue</b>	<b>(938,953.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(938,953.00)</b>		<b>(955,137.00)</b>	<b>16,184.00</b>	<b>(2)</b>
<b>TOTAL NURSING FACILITY REVENUE</b>	<b>(9,496,536.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(9,496,536.00)</b>		<b>(7,498,338.00)</b>	<b>(1,998,198.00)</b>	<b>27</b>
33900 Other Miscellaneous Income	(53,291.00)	0.00	0.00	(53,291.00)		(110,145.00)	56,854.00	(52)
33901 Federal Relief Grant Revenue	0.00	0.00	0.00	0.00		(185,053.00)	185,053.00	(100)
33902 State Relief Grant Revenue	0.00	0.00	0.00	0.00		(277,804.00)	277,804.00	(100)



**Armenian Nursing & Rehabilitation Center, Inc.**

Year End: December 31, 2023

Trial balance

Prepared by	Reviewed by
ML24500 3/26/2024	DF15452 3/29/2024

4005. 02-3

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22	Amount	Chg	%Chg
34005 Donations from Non-Operating	(30,735.00)	0.00	0.00	(30,735.00)		(77,695.00)	46,960.00	(60)	
34705 Donations from Non-Operating: Temp Restricted	(14,000.00)	0.00	0.00	(14,000.00)		0.00	(14,000.00)	0	
<b>S2L3.02C1 Endowment and Other Non-Recoverable Revenue</b>	<b>(98,026.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(98,026.00)</b>		<b>(650,697.00)</b>	<b>552,671.00</b>	<b>(85)</b>	
39000 Prior Year Income Adjustments	(68,773.00)	0.00	0.00	(68,773.00)		0.00	(68,773.00)	0	
39001 Prior Year Contra Adjustments	(2,275.00)	0.00	0.00	(2,275.00)		0.00	(2,275.00)	0	
<b>S2L3.06C1 Prior Year Retroactive Revenue</b>	<b>(71,048.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(71,048.00)</b>		<b>0.00</b>	<b>(71,048.00)</b>	<b>0</b>	
38000 Interest Income	(167.00)	0.00	0.00	(167.00)		(57.00)	(110.00)	193	
<b>S2L3.07C1 Interest Income</b>	<b>(167.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(167.00)</b>		<b>(57.00)</b>	<b>(110.00)</b>	<b>193</b>	
<b>Other Nursing Facility Revenue</b>	<b>(169,241.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(169,241.00)</b>		<b>(650,754.00)</b>	<b>481,513.00</b>	<b>(74)</b>	
<b>TOTAL REVENUE</b>	<b>(9,665,777.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(9,665,777.00)</b>		<b>(8,149,092.00)</b>	<b>(1,516,685.00)</b>	<b>19</b>	
60020 Salaries: DON	151,837.00	0.00	0.00	151,837.00		0.00	151,837.00	0	
<b>S3L1.01C1 Director of Nurses - Salaries</b>	<b>151,837.00</b>	<b>0.00</b>	<b>0.00</b>	<b>151,837.00</b>		<b>0.00</b>	<b>151,837.00</b>	<b>0</b>	
60005 Salaries: Nursing	(1,160.00)	0.00	0.00	(1,160.00)		536,398.00	(537,558.00)	(100)	
60023 Salaries: RN Mgmt	298,061.00	0.00	0.00	298,061.00		0.00	298,061.00	0	
60030 Salaries: RN	671,400.00	0.00	0.00	671,400.00		549,053.00	122,347.00	22	
60090 PTO Accruals: Nursing	(41,163.00)	0.00	0.00	(41,163.00)		0.00	(41,163.00)	0	
60095 Shared Employee Expense: Nursing	316.00	0.00	0.00	316.00		0.00	316.00	0	
<b>S3L1.07C1 Registered Nurses - Salaries</b>	<b>927,454.00</b>	<b>0.00</b>	<b>0.00</b>	<b>927,454.00</b>		<b>1,085,451.00</b>	<b>(157,997.00)</b>	<b>(15)</b>	
60170 Nursing Purchased Services	703,493.00	0.00	0.00	703,493.00		1,611,948.00	(908,455.00)	(56)	
<b>S3L1.11C1 Registered Nurses - Purch Service Temporary Agency</b>	<b>703,493.00</b>	<b>0.00</b>	<b>0.00</b>	<b>703,493.00</b>		<b>1,611,948.00</b>	<b>(908,455.00)</b>	<b>(56)</b>	
60024 Salaries: LPN Mgmt	5,523.00	0.00	0.00	5,523.00		0.00	5,523.00	0	
60040 Salaries: LPN	740,769.00	0.00	0.00	740,769.00		254,333.00	486,436.00	191	
<b>S3L1.12C1 Licensed Practical Nurses - Salaries</b>	<b>746,292.00</b>	<b>0.00</b>	<b>0.00</b>	<b>746,292.00</b>		<b>254,333.00</b>	<b>491,959.00</b>	<b>193</b>	
60050 Salaries: CNA/RCA/HHA	1,597,171.00	0.00	0.00	1,597,171.00		968,531.00	628,640.00	65	
77050 Salaries: Rehab Other	0.00	0.00	0.00	0.00		162.00	(162.00)	(100)	
<b>S3L1.17C1 Certified Nurse Aides - Salaries</b>	<b>1,597,171.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,597,171.00</b>		<b>968,693.00</b>	<b>628,478.00</b>	<b>65</b>	
<b>Nursing Expenses</b>	<b>4,126,247.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,126,247.00</b>		<b>3,920,425.00</b>	<b>205,822.00</b>	<b>5</b>	
40000 Salaries: Executives	(6,099.00)	0.00	0.00	(6,099.00)		397,623.00	(403,722.00)	(102)	
40020 Salaries: Administration	159,715.00	0.00	0.00	159,715.00		73,888.00	85,827.00	116	
40090 PTO Accruals: Administration	(29,926.00)	0.00	0.00	(29,926.00)		0.00	(29,926.00)	0	
40095 Shared Employee Expense: Administration	34,091.00	0.00	0.00	34,091.00		0.00	34,091.00	0	
<b>S3L2.01C1 Administration - Salaries</b>	<b>157,781.00</b>	<b>0.00</b>	<b>0.00</b>	<b>157,781.00</b>		<b>471,511.00</b>	<b>(313,730.00)</b>	<b>(67)</b>	
42620 Uniform Expense	35.00	0.00	0.00	35.00		0.00	35.00	0	
42820 Pension Expense	11,947.00	0.00	0.00	11,947.00		15,774.00	(3,827.00)	(24)	
42851 Health Insurance Expense	227,496.00	0.00	0.00	227,496.00		319,168.00	(91,672.00)	(29)	
42852 Dental Insurance Expense	6,295.00	0.00	0.00	6,295.00		0.00	6,295.00	0	
42860 Life & Disability Insurance Expense	3,344.00	0.00	0.00	3,344.00		(6,013.00)	9,357.00	(156)	
42870 Other Employee Benefit Expense	27,880.00	0.00	0.00	27,880.00		20,685.00	7,195.00	35	
<b>S3L2.02C1 Administration - Employee Benefits</b>	<b>276,997.00</b>	<b>0.00</b>	<b>0.00</b>	<b>276,997.00</b>		<b>349,614.00</b>	<b>(72,617.00)</b>	<b>(21)</b>	
42800 Payroll Tax Expense	395,103.00	0.00	0.00	395,103.00		283,589.00	111,514.00	39	
42810 Unemployment Expense	3,211.00	0.00	0.00	3,211.00		0.00	3,211.00	0	
42880 Workers Comp Expense	49,836.00	0.00	0.00	49,836.00		54,386.00	(4,550.00)	(8)	
<b>S3L2.03C1 Administration - Payroll Taxes</b>	<b>448,150.00</b>	<b>0.00</b>	<b>0.00</b>	<b>448,150.00</b>		<b>337,975.00</b>	<b>110,175.00</b>	<b>33</b>	
42170 Office Purchased Services	21,564.00	0.00	0.00	21,564.00		0.00	21,564.00	0	
<b>S3L2.04C1 Administration - Purchased Services</b>	<b>21,564.00</b>	<b>0.00</b>	<b>0.00</b>	<b>21,564.00</b>		<b>0.00</b>	<b>21,564.00</b>	<b>0</b>	
40050 Salaries: IT/Communications	102.00	0.00	0.00	102.00		0.00	102.00	0	
40060 Salaries: Clerical/Administrative	44,357.00	0.00	0.00	44,357.00		0.00	44,357.00	0	
<b>S3L2.07C1 Clerical Staff - Salaries</b>	<b>44,459.00</b>	<b>0.00</b>	<b>0.00</b>	<b>44,459.00</b>		<b>0.00</b>	<b>44,459.00</b>	<b>0</b>	
42010 Payroll Bookkeeping Expense (ADP)	32,206.00	0.00	0.00	32,206.00		32,132.00	74.00	0	
<b>S3L2.11C1 Electronic Data Processing, Payroll, and Bookkeepi</b>	<b>32,206.00</b>	<b>0.00</b>	<b>0.00</b>	<b>32,206.00</b>		<b>32,132.00</b>	<b>74.00</b>	<b>0</b>	

# Armenian Nursing & Rehabilitation Center, Inc.

Year End: December 31, 2023

Trial balance

Prepared by	Reviewed by
ML24500 3/26/2024	DF15452 3/29/2024

4005. 02-4

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22	Amount	Chg	%Chg
42015 Software Service	111,823.00	0.00	0.00	111,823.00		26,034.00	85,789.00	330	
42030 Computer/Server Expense	4,010.00	0.00	0.00	4,010.00		(249.00)	4,259.00	(1710)	
42040 Postage Expense	1,863.00	0.00	0.00	1,863.00		(493.00)	2,356.00	(478)	
42050 Bank Charges	5,582.00	0.00	0.00	5,582.00		15,936.00	(10,354.00)	(65)	
42051 Credit Card fees	23.00	0.00	0.00	23.00		0.00	23.00	0	
42160 Office Supplies & Expense	43,159.00	0.00	0.00	43,159.00		42,414.00	745.00	2	
42610 EE relations	3,909.00	0.00	0.00	3,909.00		283.00	3,626.00	1281	
42920 Permits and Filing Fees	51.00	0.00	0.00	51.00		0.00	51.00	0	
<b>S3L2.12C1 Office Supplies</b>	<b>170,420.00</b>	<b>0.00</b>	<b>0.00</b>	<b>170,420.00</b>		<b>83,925.00</b>	<b>86,495.00</b>	<b>103</b>	
42060 Telephone-Cable-Internet Expense	59,572.00	0.00	0.00	59,572.00		66,697.00	(7,125.00)	(11)	
42070 Cell Phone Reimbursement Expense	360.00	0.00	0.00	360.00		0.00	360.00	0	
<b>S3L2.13C1 Telecommunications</b>	<b>59,932.00</b>	<b>0.00</b>	<b>0.00</b>	<b>59,932.00</b>		<b>66,697.00</b>	<b>(6,765.00)</b>	<b>(10)</b>	
42630 EE Meals	853.00	0.00	0.00	853.00		83.00	770.00	928	
<b>S3L2.15C1 Travel: Conventions &amp; Meetings</b>	<b>853.00</b>	<b>0.00</b>	<b>0.00</b>	<b>853.00</b>		<b>83.00</b>	<b>770.00</b>	<b>928</b>	
42600 Staff Recruitment Expense	59,523.00	0.00	0.00	59,523.00		72,773.00	(13,250.00)	(18)	
<b>S3L2.16C1 Advertising - Help Wanted</b>	<b>59,523.00</b>	<b>0.00</b>	<b>0.00</b>	<b>59,523.00</b>		<b>72,773.00</b>	<b>(13,250.00)</b>	<b>(18)</b>	
42150 Licenses and Dues Expense	13,117.00	0.00	0.00	13,117.00		18,679.00	(5,562.00)	(30)	
<b>S3L2.17C1 Licenses and Dues - Patient Care Related Portion</b>	<b>13,117.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13,117.00</b>		<b>18,679.00</b>	<b>(5,562.00)</b>	<b>(30)</b>	
42140 Prof Meetings & Education Exp	1,322.00	0.00	0.00	1,322.00		7,165.00	(5,843.00)	(82)	
<b>S3L2.18C1 Continuing Professional Education/Training and Dev</b>	<b>1,322.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,322.00</b>		<b>7,165.00</b>	<b>(5,843.00)</b>	<b>(82)</b>	
42710 Accounting Expense	128,202.00	0.00	0.00	128,202.00		312,223.00	(184,021.00)	(59)	
<b>S3L2.19C1 Accounting Services (not related to appeals)</b>	<b>128,202.00</b>	<b>0.00</b>	<b>0.00</b>	<b>128,202.00</b>		<b>312,223.00</b>	<b>(184,021.00)</b>	<b>(59)</b>	
42740 Liability Insurance	127,446.00	0.00	0.00	127,446.00		102,309.00	25,137.00	25	
<b>S3L2.20C1 Insurance - Malpractice &amp; General Liability</b>	<b>127,446.00</b>	<b>0.00</b>	<b>0.00</b>	<b>127,446.00</b>		<b>102,309.00</b>	<b>25,137.00</b>	<b>25</b>	
40300 Prof Service/Consultant	15,813.00	0.00	0.00	15,813.00		98,352.00	(82,539.00)	(84)	
<b>S3L2.22C1. A Professional Services</b>	<b>15,813.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15,813.00</b>		<b>98,352.00</b>	<b>(82,539.00)</b>	<b>(84)</b>	
42900 Miscellaneous Expense	9,316.00	0.00	0.00	9,316.00		54,732.00	(45,416.00)	(83)	
89000 Prior Year Expense Adjustments	76,450.00	0.00	0.00	76,450.00		13.00	76,437.00	*****	
<b>S3L2.22C1. B Miscellaneous Expense</b>	<b>85,766.00</b>	<b>0.00</b>	<b>0.00</b>	<b>85,766.00</b>		<b>54,745.00</b>	<b>31,021.00</b>	<b>57</b>	
42700 Marketing Expense	0.00	0.00	0.00	0.00		13,766.00	(13,766.00)	(100)	
<b>S3L2.23C1. A Advertising - Marketing</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>13,766.00</b>	<b>(13,766.00)</b>	<b>(100)</b>	
42720 Legal Expense	25,522.00	0.00	0.00	25,522.00		34,705.00	(9,183.00)	(26)	
<b>S3L2.23C1. F Legal - Other</b>	<b>25,522.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25,522.00</b>		<b>34,705.00</b>	<b>(9,183.00)</b>	<b>(26)</b>	
42999 Management Fee Expense	474,243.00	0.00	0.00	474,243.00		34,596.00	439,647.00	1271	
<b>S3L2.23C1. H Management Company Fees</b>	<b>474,243.00</b>	<b>0.00</b>	<b>0.00</b>	<b>474,243.00</b>		<b>34,596.00</b>	<b>439,647.00</b>	<b>1271</b>	
42950 Interest Expense-working capital	2,904.00	0.00	0.00	2,904.00		7,923.00	(5,019.00)	(63)	
<b>S3L2.23C1. J Interest on Working Capital</b>	<b>2,904.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,904.00</b>		<b>7,923.00</b>	<b>(5,019.00)</b>	<b>(63)</b>	
42910 Fines and Penalties / Late Fees	11,970.00	0.00	0.00	11,970.00		0.00	11,970.00	0	
<b>S3L2.23C1. K Fines, Late Fees, Penalties</b>	<b>11,970.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11,970.00</b>		<b>0.00</b>	<b>11,970.00</b>	<b>0</b>	
42925 Corporate Taxes	500.00	0.00	0.00	500.00		0.00	500.00	0	
<b>S3L2.23C1. L State and Federal Income Taxes</b>	<b>500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>500.00</b>		<b>0.00</b>	<b>500.00</b>	<b>0</b>	
80100 Bad Debt Expense	(24,626.00)	0.00	0.00	(24,626.00)		456,654.00	(481,280.00)	(105)	
<b>S3L2.23C1. N Bad Debt Expense</b>	<b>(24,626.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(24,626.00)</b>		<b>456,654.00</b>	<b>(481,280.00)</b>	<b>(105)</b>	
80800 User Fee Expense	579,041.00	0.00	0.00	579,041.00		428,211.00	150,830.00	35	
<b>S3L2.23C1. O User Fee Assessment</b>	<b>579,041.00</b>	<b>0.00</b>	<b>0.00</b>	<b>579,041.00</b>		<b>428,211.00</b>	<b>150,830.00</b>	<b>35</b>	
43160 Business Development Supplies & Expense	1,506.00	0.00	0.00	1,506.00		0.00	1,506.00	0	
43170 Business Development Purchased Services	22,946.00	0.00	0.00	22,946.00		630.00	22,316.00	3542	
<b>S3L2.23C1. P Other Non-Allowable A&amp;G Expenses</b>	<b>24,452.00</b>	<b>0.00</b>	<b>0.00</b>	<b>24,452.00</b>		<b>630.00</b>	<b>23,822.00</b>	<b>3781</b>	

# Armenian Nursing & Rehabilitation Center, Inc.

Year End: December 31, 2023

Trial balance

Prepared by	Reviewed by
ML24500 3/26/2024	DF15452 3/29/2024

4005. 02-5

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22	Amount	Chg	%Chg
<b>A&amp;G Expenses</b>	<b>2,737,557.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,737,557.00</b>		<b>2,984,668.00</b>	<b>(247,111.00)</b>	<b>(8)</b>	
60021 Salaries: ADON/SDC	94,340.00	0.00	0.00	94,340.00		0.00	94,340.00	0	
<b>S3L3.01C1 Staff Development Coordinator - Salaries</b>	<b>94,340.00</b>	<b>0.00</b>	<b>0.00</b>	<b>94,340.00</b>		<b>0.00</b>	<b>94,340.00</b>	<b>0</b>	
51000 Salaries: Plant	79,907.00	0.00	0.00	79,907.00		81,504.00	(1,597.00)	(2)	
51090 PTO Accruals: Plant	(2,115.00)	0.00	0.00	(2,115.00)		0.00	(2,115.00)	0	
<b>S3L3.05C1 Plant Operations - Salaries</b>	<b>77,792.00</b>	<b>0.00</b>	<b>0.00</b>	<b>77,792.00</b>		<b>81,504.00</b>	<b>(3,712.00)</b>	<b>(5)</b>	
51100 Landscaping & Snow Removal	65,452.00	0.00	0.00	65,452.00		0.00	65,452.00	0	
51170 Plant Purchased Services	141,244.00	0.00	0.00	141,244.00		261,891.00	(120,647.00)	(46)	
51172 Plant Purchased Services-Trash Removal	6,930.00	0.00	0.00	6,930.00		26,118.00	(19,188.00)	(73)	
<b>S3L3.08C1 Plant Operations - Purchased Services</b>	<b>213,626.00</b>	<b>0.00</b>	<b>0.00</b>	<b>213,626.00</b>		<b>288,009.00</b>	<b>(74,383.00)</b>	<b>(26)</b>	
51160 Plant Supplies & Expense	22,958.00	0.00	0.00	22,958.00		18,176.00	4,782.00	26	
<b>S3L3.09C1 Plant Operations - Supplies and Expenses</b>	<b>22,958.00</b>	<b>0.00</b>	<b>0.00</b>	<b>22,958.00</b>		<b>18,176.00</b>	<b>4,782.00</b>	<b>26</b>	
51210 Utility: Oil & Gas	51,514.00	0.00	0.00	51,514.00		56,399.00	(4,885.00)	(9)	
51220 Utility: Water	55,733.00	0.00	0.00	55,733.00		47,422.00	8,311.00	18	
51230 Utility: Electric	27,363.00	0.00	0.00	27,363.00		17,863.00	9,500.00	53	
<b>S3L3.10C1 Plant Operations - Utilities</b>	<b>134,610.00</b>	<b>0.00</b>	<b>0.00</b>	<b>134,610.00</b>		<b>121,684.00</b>	<b>12,926.00</b>	<b>11</b>	
52170 Dietary Purchased Services	48,431.00	0.00	0.00	48,431.00		23,776.00	24,655.00	104	
<b>S3L3.16C1 Dietician - Purchased Services</b>	<b>48,431.00</b>	<b>0.00</b>	<b>0.00</b>	<b>48,431.00</b>		<b>23,776.00</b>	<b>24,655.00</b>	<b>104</b>	
52005 Salaries: Dietary	(9,111.00)	0.00	0.00	(9,111.00)		441,448.00	(450,559.00)	(102)	
52010 Salaries: Dietary Mgrs	91,580.00	0.00	0.00	91,580.00		0.00	91,580.00	0	
52020 Salaries: Dietary Staff	245,654.00	0.00	0.00	245,654.00		0.00	245,654.00	0	
52021 Salaries: Cooks	144,725.00	0.00	0.00	144,725.00		0.00	144,725.00	0	
52090 PTO Accruals: Dietary	(8,791.00)	0.00	0.00	(8,791.00)		0.00	(8,791.00)	0	
<b>S3L3.18C1 Dietary - Salaries</b>	<b>464,057.00</b>	<b>0.00</b>	<b>0.00</b>	<b>464,057.00</b>		<b>441,448.00</b>	<b>22,609.00</b>	<b>5</b>	
52200 Food Expense	276,859.00	0.00	0.00	276,859.00		235,394.00	41,465.00	18	
<b>S3L3.21C1 Dietary - Food</b>	<b>276,859.00</b>	<b>0.00</b>	<b>0.00</b>	<b>276,859.00</b>		<b>235,394.00</b>	<b>41,465.00</b>	<b>18</b>	
52160 Dietary Supplies & Expense	31,138.00	0.00	0.00	31,138.00		4,674.00	26,464.00	566	
<b>S3L3.23C1 Dietary - Supplies and Expenses</b>	<b>31,138.00</b>	<b>0.00</b>	<b>0.00</b>	<b>31,138.00</b>		<b>4,674.00</b>	<b>26,464.00</b>	<b>566</b>	
53000 Salaries: Laundry	79,450.00	0.00	0.00	79,450.00		36,982.00	42,468.00	115	
53090 PTO Accruals: Laundry	1,676.00	0.00	0.00	1,676.00		0.00	1,676.00	0	
54000 Salaries: Housekeeping	60,681.00	0.00	0.00	60,681.00		82,588.00	(21,907.00)	(27)	
54090 PTO Accruals: Housekeeping	(2,282.00)	0.00	0.00	(2,282.00)		0.00	(2,282.00)	0	
<b>S3L3.24C1 Housekeeping/Laundry - Salaries</b>	<b>139,525.00</b>	<b>0.00</b>	<b>0.00</b>	<b>139,525.00</b>		<b>119,570.00</b>	<b>19,955.00</b>	<b>17</b>	
54170 Housekeeping Purchased Services	313,299.00	0.00	0.00	313,299.00		0.00	313,299.00	0	
<b>S3L3.27C1 Housekeeping/Laundry - Purchased Services</b>	<b>313,299.00</b>	<b>0.00</b>	<b>0.00</b>	<b>313,299.00</b>		<b>0.00</b>	<b>313,299.00</b>	<b>0</b>	
53160 Laundry Supplies & Expense	5,370.00	0.00	0.00	5,370.00		0.00	5,370.00	0	
54160 Housekeeping Supplies & Expense	24,201.00	0.00	0.00	24,201.00		319,549.00	(295,348.00)	(92)	
<b>S3L3.28C1 Housekeeping/Laundry - Supplies and Expenses</b>	<b>29,571.00</b>	<b>0.00</b>	<b>0.00</b>	<b>29,571.00</b>		<b>319,549.00</b>	<b>(289,978.00)</b>	<b>(91)</b>	
53200 Linens & Bedding	9,880.00	0.00	0.00	9,880.00		1,634.00	8,246.00	505	
<b>S3L3.29C1 Housekeeping/Laundry - Linen and Bedding</b>	<b>9,880.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9,880.00</b>		<b>1,634.00</b>	<b>8,246.00</b>	<b>505</b>	
60060 Salaries: Medical Records	144,991.00	0.00	0.00	144,991.00		165,768.00	(20,777.00)	(13)	
<b>S3L3.36C1 Unit Clerk &amp; Medical Records - Salaries</b>	<b>144,991.00</b>	<b>0.00</b>	<b>0.00</b>	<b>144,991.00</b>		<b>165,768.00</b>	<b>(20,777.00)</b>	<b>(13)</b>	
60022 Salaries: Clin Reimb - RN	101,029.00	0.00	0.00	101,029.00		0.00	101,029.00	0	
<b>S3L3.40C1 MMQ Evaluation Nurse/MDS Coord - Salaries</b>	<b>101,029.00</b>	<b>0.00</b>	<b>0.00</b>	<b>101,029.00</b>		<b>0.00</b>	<b>101,029.00</b>	<b>0</b>	
67005 Salaries: Social Services	88,319.00	0.00	0.00	88,319.00		145,397.00	(57,078.00)	(39)	
67090 PTO Accruals: Social Services/Admissions	(17,953.00)	0.00	0.00	(17,953.00)		0.00	(17,953.00)	0	
<b>S3L3.48C1 Social Service Worker - Salaries</b>	<b>70,366.00</b>	<b>0.00</b>	<b>0.00</b>	<b>70,366.00</b>		<b>145,397.00</b>	<b>(75,031.00)</b>	<b>(52)</b>	
67070 Social Services Purchased Services	8,266.00	0.00	0.00	8,266.00		18,506.00	(10,240.00)	(55)	
<b>S3L3.51C1 Social Service Worker - Purchased Services</b>	<b>8,266.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,266.00</b>		<b>18,506.00</b>	<b>(10,240.00)</b>	<b>(55)</b>	

**Armenian Nursing & Rehabilitation Center, Inc.**

Year End: December 31, 2023

Trial balance

Prepared by	Reviewed by
ML24500 3/26/2024	DF15452 3/29/2024

4005. 02-6

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22	Amount Chg	%Chg
77170 Rehab Purchased Services	365,650.00	0.00	0.00	365,650.00		330,442.00	35,208.00	11
<b>S3L3.62C1 Direct Restorative Therapt - Consultants</b>	<b>365,650.00</b>	<b>0.00</b>	<b>0.00</b>	<b>365,650.00</b>		<b>330,442.00</b>	<b>35,208.00</b>	<b>11</b>
70000 Salaries: Activities	137,642.00	0.00	0.00	137,642.00		140,351.00	(2,709.00)	(2)
70005 Salaries: Activities - Director	1,505.00	0.00	0.00	1,505.00		0.00	1,505.00	0
70090 PTO Accruals: Activities	325.00	0.00	0.00	325.00		0.00	325.00	0
<b>S3L3.64C1 Recreational Therapy/Activities - Salaries</b>	<b>139,472.00</b>	<b>0.00</b>	<b>0.00</b>	<b>139,472.00</b>		<b>140,351.00</b>	<b>(879.00)</b>	<b>(1)</b>
70170 Activities Purchased Services	9,618.00	0.00	0.00	9,618.00		7,890.00	1,728.00	22
<b>S3L3.67C1 Recreational Therapy/Activities - Purchased Servic</b>	<b>9,618.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9,618.00</b>		<b>7,890.00</b>	<b>1,728.00</b>	<b>22</b>
70160 Activities Supplies & Expense	2,740.00	0.00	0.00	2,740.00		4,455.00	(1,715.00)	(38)
<b>S3L3.68C1 Recreational Therapy/Activities - Supplies and Exp</b>	<b>2,740.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,740.00</b>		<b>4,455.00</b>	<b>(1,715.00)</b>	<b>(38)</b>
42105 Transportation Expense	114.00	0.00	0.00	114.00		0.00	114.00	0
42110 Motor Vehicle Expense	625.00	0.00	0.00	625.00		0.00	625.00	0
42120 Travel Expense	505.00	0.00	0.00	505.00		337.00	168.00	50
<b>S3L3.78C1 Travel - Motor Vehicle Expense</b>	<b>1,244.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,244.00</b>		<b>337.00</b>	<b>907.00</b>	<b>269</b>
63300 Consultant Medical Director	42,500.00	0.00	0.00	42,500.00		42,000.00	500.00	1
<b>S3L3.82C1 Physician Services - Medical Director</b>	<b>42,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>42,500.00</b>		<b>42,000.00</b>	<b>500.00</b>	<b>1</b>
78011 Pharmacy Part A	78,434.00	0.00	0.00	78,434.00		0.00	78,434.00	0
78013 Pharmacy Managed Care	12,528.00	0.00	0.00	12,528.00		0.00	12,528.00	0
78014 Pharmacy Private	734.00	0.00	0.00	734.00		0.00	734.00	0
78015 Pharmacy Mcaid	615.00	0.00	0.00	615.00		0.00	615.00	0
78023 IV Ther Other	408.00	0.00	0.00	408.00		0.00	408.00	0
78031 Med Supp Part A	(137.00)	0.00	0.00	(137.00)		0.00	(137.00)	0
78033 Med Supp Other	2,578.00	0.00	0.00	2,578.00		0.00	2,578.00	0
78043 Oxygen Other	1,992.00	0.00	0.00	1,992.00		0.00	1,992.00	0
78051 Lab Part A	6,537.00	0.00	0.00	6,537.00		0.00	6,537.00	0
78053 Lab Other	3,756.00	0.00	0.00	3,756.00		34,078.00	(30,322.00)	(89)
78061 X-ray Part A	1,060.00	0.00	0.00	1,060.00		2,920.00	(1,860.00)	(64)
78063 X-ray Other	1,440.00	0.00	0.00	1,440.00		0.00	1,440.00	0
78071 Ambulance Part A	4,230.00	0.00	0.00	4,230.00		0.00	4,230.00	0
78073 Ambulance Other	5,653.00	0.00	0.00	5,653.00		17,955.00	(12,302.00)	(69)
<b>S3L3.87C1 Legend Drugs</b>	<b>119,828.00</b>	<b>0.00</b>	<b>0.00</b>	<b>119,828.00</b>		<b>54,953.00</b>	<b>64,875.00</b>	<b>118</b>
60160 Nursing Supplies & Expense	277,338.00	0.00	0.00	277,338.00		398,404.00	(121,066.00)	(30)
60161 Nursing Supplies & Expense - PPE	11,631.00	0.00	0.00	11,631.00		228,465.00	(216,834.00)	(95)
77160 Rehab Supplies & Expense	818.00	0.00	0.00	818.00		2,725.00	(1,907.00)	(70)
<b>S3L3.89C1 House Supplies - Not Resold</b>	<b>289,787.00</b>	<b>0.00</b>	<b>0.00</b>	<b>289,787.00</b>		<b>629,594.00</b>	<b>(339,807.00)</b>	<b>(54)</b>
63350 Consultant Pharmacy	11,345.00	0.00	0.00	11,345.00		4,296.00	7,049.00	164
<b>S3L3.92C1 Pharmacy Consultant</b>	<b>11,345.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11,345.00</b>		<b>4,296.00</b>	<b>7,049.00</b>	<b>164</b>
<b>Variable Expenses</b>	<b>3,162,922.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,162,922.00</b>		<b>3,199,407.00</b>	<b>(36,485.00)</b>	<b>(1)</b>
45400 Depreciation expense	360,443.00	0.00	0.00	360,443.00		353,093.00	7,350.00	2
45450 Amortization expense	0.00	0.00	0.00	0.00		37.00	(37.00)	(100)
<b>S3L4.01C1 Depreciation Expense</b>	<b>360,443.00</b>	<b>0.00</b>	<b>0.00</b>	<b>360,443.00</b>		<b>353,130.00</b>	<b>7,313.00</b>	<b>2</b>
45200 Interest Expense on long term debt	50,494.00	0.00	0.00	50,494.00		0.00	50,494.00	0
<b>S3L4.02C1 Long-Term Interest Expense SNF - CR</b>	<b>50,494.00</b>	<b>0.00</b>	<b>0.00</b>	<b>50,494.00</b>		<b>0.00</b>	<b>50,494.00</b>	<b>0</b>
42090 Operating Lease Expense-Equipment	5,827.00	0.00	0.00	5,827.00		0.00	5,827.00	0
<b>S3L4.12C1 Other Fixed Cost Expenses SNF-CR</b>	<b>5,827.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,827.00</b>		<b>0.00</b>	<b>5,827.00</b>	<b>0</b>
<b>Capital &amp; Fixed Cost Expenses</b>	<b>416,764.00</b>	<b>0.00</b>	<b>0.00</b>	<b>416,764.00</b>		<b>353,130.00</b>	<b>63,634.00</b>	<b>18</b>
<b>TOTAL EXPENSES</b>	<b>10,443,490.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,443,490.00</b>		<b>10,457,630.00</b>	<b>(14,140.00)</b>	<b>0</b>
<b>NET INCOME</b>	<b>777,713.00</b>	<b>0.00</b>	<b>0.00</b>	<b>777,713.00</b>		<b>2,308,538.00</b>	<b>(1,530,825.00)</b>	<b>(66)</b>
<b>NET INCOME</b>	<b>777,713.00</b>	<b>0.00</b>	<b>0.00</b>	<b>777,713.00</b>		<b>2,308,538.00</b>	<b>(1,530,825.00)</b>	<b>(66)</b>