

Client: **A443818 - Bethany Health Care Center, Inc.**
Engagement: **MDMC 2023 - Bethany Health Care Center, Inc.**
Period Ending: **12/31/2023**
Trial Balance: **T:01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	FS PP-1 12/31/2022	FS CP 12/31/2023	JE Ref #	CAIDJE	CAID CP 12/31/2023
Group : [1000] Balance Sheet						
Subgroup : None						
1100-106	CASH - MIDDLESEX - PAYROLL	2,906.00	2,906.00		0.00	2,906.00
1100-108	CASH - MIDDLESEX - PAYROLL NEW	7,375.00	3,828.00		0.00	3,828.00
1100-510	CASH-MIDDLESEX-OPERATING	599,239.00	351,595.00		0.00	351,595.00
1100-511	CASH-BANKS - MX DESIGNATED	362,452.00	408,067.00		0.00	408,067.00
1100-610	CASH-MIDDLESEX-RESIDENT ACTIV	6,393.00	4,539.00		0.00	4,539.00
1100-710	CASH-MIDDLESEX-SCHOLARSH FND	1,450.00	1,550.00		0.00	1,550.00
1100-800	CASH - MIDDLESEX PPP FUNDS	6,070.00	7,470.00		0.00	7,470.00
1112-510	CASH-MIDDLESEX-RESTRICTED	542,893.00	474,759.00		0.00	474,759.00
1115-100	PETTY CASH_ADMINISTRATOR	1,400.00	1,400.00		0.00	1,400.00
1115-150	PETTY CASH_ACTIVITIES-MAIN	650.00	650.00		0.00	650.00
1115-200	PETTY CASH-2ND FLR ACTIV	200.00	200.00		0.00	200.00
1125-250	A/R - HELPING HANDS	7,219.00	9,164.00		0.00	9,164.00
1130-600	HOME CARE A/R - PRIVATE PAY	14,904.00	19,302.00		0.00	19,302.00
1130-602	HOME CARE A/R - LEVEL IV BAYP	31,631.00	(155.00)		0.00	(155.00)
1130-700	A/R-ST. JOSEPH HALL DIETARY P	38,441.00	36,672.00		0.00	36,672.00
1130-800	A/R-BETHANY HOME CARE	1,974,276.00	0.00		0.00	0.00
1131-200	A/R-MEDICAID-SNF-RM & BD-DMA	104,841.00	97,604.00		0.00	97,604.00
1131-230	A/R-MEDICAID-SNF-RESOURCES-LAY	50.00	50.00		0.00	50.00
1131-610	A/R-SCO UNITED HEALTH CARE	182,697.00	1,049,493.00		0.00	1,049,493.00
1140-150	A/R-CONG-SNF RM & BOARD	33,681.00	33,681.00		0.00	33,681.00
1145-100	A/R-PRV-SNF-R&B	112,974.00	(36,904.00)		0.00	(36,904.00)
1150-200	A/R-LVL IV-RM & BD-DMA	93,730.00	93,730.00		0.00	93,730.00
1171-400	A/R-MDCARE-ROOM AND BOARD	21,354.00	24,287.00		0.00	24,287.00
1171-450	A/R-MDCRE-RM&BD-MCAID-CO-PAY	1,399.00	2,457.00		0.00	2,457.00
1172-300	A/R-MEDICARE-COB-CO-INS	933.00	3,409.00		0.00	3,409.00
1172-500	A/R-MDCRE-B-ANCILL-SNF	5,762.00	2,994.00		0.00	2,994.00
1172-530	A/R-MDCRE-PRT B-LAY-CO-PAY-SNF	63.00	(426.00)		0.00	(426.00)
1175-150	A/R-MCRE CLNC PART B ANCILLAR	1,296.00	2,015.00		0.00	2,015.00
1180-600	A/R-EVRCRE-RM & BD	127,344.00	(47,295.00)		0.00	(47,295.00)
1183-650	A/R-EVRCR-ANCILLARIES	9,417.00	14,990.00		0.00	14,990.00
1183-655	A/R-EVRCR-ANC-CHAIR CAR	1,075.00	1,075.00		0.00	1,075.00
1190-050	A/R-OTHER COMM INS- RM & BD	(63,539.00)	(17,186.00)		0.00	(17,186.00)
1190-150	A/R-TUFTS	209.00	198.00		0.00	198.00
1200-000	ALLOWANCE FOR UNCOLLECTIBLES	(58,528.00)	(30,000.00)		0.00	(30,000.00)
1201-000	ALLOWANCE FOR SEQUESTRATION	2,068.00	5,407.00		0.00	5,407.00
1221-100	PREPAID INSURANCE	50,501.00	36,864.00		0.00	36,864.00
1221-250	PREPAID EXPENSES OTHER	21,018.00	48,213.00		0.00	48,213.00
1227-100	MISC CUR ASSETS-EXCHANGE A/C	(2.00)	(52.00)		0.00	(52.00)
1231-100	MISC CURR ASSETS-GENERAL	1,917.00	1,680.00		0.00	1,680.00
1255-600	INV HELD BY CONG-DONAT-BOARD	469,768.00	553,134.00		0.00	553,134.00
1300-250	FXD ASSTS-BLDG IMPRV PRE 5/91	2,832,383.00	2,832,383.00		0.00	2,832,383.00
1300-400	FXD ASSTS-BLDG IMPRV POST 5/91	12,803,001.00	13,479,697.00		0.00	13,479,697.00
1300-410	FIXED ASSETS - CIP	213,938.00	0.00		0.00	0.00
1300-500	FXD ASSTS-EQUIPMENT	5,322,274.00	5,415,566.00		0.00	5,415,566.00
1300-550	FXD ASSTS - ACCTG SYS DEV CSTS	88,784.00	108,900.00		0.00	108,900.00
1300-600	FXD ASSTS-MOTOR VEHICLES	143,670.00	143,670.00		0.00	143,670.00
1300-700	FXD ASSTS-GRND IMPRVMTS	279,002.00	279,002.00		0.00	279,002.00
1320-250	ACCM DEPRC-BLDG IMPV PRE 5/91	(2,832,383.00)	(2,832,383.00)		0.00	(2,832,383.00)
1320-400	ACCM DEPRC-BLDG IMPRV POST 5/	(9,467,879.00)	(9,694,014.00)		0.00	(9,694,014.00)
1320-500	ACCM DEPRC-EQUIPMENT	(4,437,581.00)	(4,576,119.00)		0.00	(4,576,119.00)
1320-550	ACCM DEP - ACCTG SYS DEV CST	(42,133.00)	(62,235.00)		0.00	(62,235.00)
1320-600	ACCM DEPRC-MOTOR VEHICLES	(15,471.00)	(29,838.00)		0.00	(29,838.00)
1320-700	ACCM DEPRC-GROUND IMPRVMTS	(224,080.00)	(237,581.00)		0.00	(237,581.00)
1400-100	RIGHT OF USE ASSET	1,104,431.00	1,104,431.00		0.00	1,104,431.00
1420-100	ACCUMULATED AMORTIZATION_ROU	(103,938.00)	(180,727.00)		0.00	(180,727.00)
2111-100	ACCOUNTS PAYABLE-TRADE	(1,063,312.00)	(1,573,776.00)		0.00	(1,573,776.00)
2111-150	ACCOUNTS PAYABLE - OFFSET	453,441.00	785,172.00		0.00	785,172.00
2111-500	ACCOUNTS PAYABLE-CSJ-CONG.	(402,441.00)	(672,159.00)		0.00	(672,159.00)
2121-100	ACCRUED EXPENSES-TRADE	(13,084.00)	(39,245.00)		0.00	(39,245.00)
2121-400	ACCRUED EXPENSES-PENSION ACCR	(88,250.00)	(90,000.00)		0.00	(90,000.00)
2121-750	ACCRUED EXP-INTEREST PAYABLE	(10,874.00)	(61,390.00)		0.00	(61,390.00)
2130-100	ACCR P/R-LAY WAGES	(223,147.00)	(205,794.00)		0.00	(205,794.00)
2130-250	ACCR P/R-LAY-PTO ACCRUAL	(300,455.00)	(340,104.00)		0.00	(340,104.00)
2130-500	ACCR P/R-CSJ WAGES	(3,300.00)	(1,886.00)		0.00	(1,886.00)
2130-750	ACCR P/R-CSJ PTO ACCRUAL	(20,790.00)	(20,790.00)		0.00	(20,790.00)
2140-100	ACCR FICA-P/R LAY ACCRUALS	(16,664.00)	(15,991.00)		0.00	(15,991.00)
2140-250	ACCR FICA-LAY-PTO WAGES ACCRU	(22,985.00)	(26,018.00)		0.00	(26,018.00)
2160-100	W/HLD-TAX-FICA W/HLD	1,474.00	1,706.00		0.00	1,706.00
2160-200	W/HLD-TAX-FED TAX-W/HLD	662.00	751.00		0.00	751.00
2160-300	W/HLD-TAX-STATE TAX W/HLD	417.00	487.00		0.00	487.00
2165-250	P/R W/HDLG-LEVIES ON WAGES	410.00	203.00		0.00	203.00
2165-550	P/R W/H-IDS/FIDELITY-403B	(10,700.00)	(11,352.00)		0.00	(11,352.00)
2165-600	P/R W/HDLG-SHORT-TERM DISABIL	(859.00)	(612.00)		0.00	(612.00)
2165-700	P/R W/HDLG-HCRA	(700.00)	(611.00)		0.00	(611.00)
2165-950	P/R W/HDLG-LIBERTY MUTUAL INS	(89.00)	0.00		0.00	0.00
2200-100	UNEARNED REV- SNF-PRIVATE	(18,711.00)	0.00		0.00	0.00
2200-400	UNEARNED REV-PRIVATE	(3,000.00)	(1,600.00)		0.00	(1,600.00)
2220-100	DEFERRED GRANT REVENUE	(177,216.00)	(344,543.00)		0.00	(344,543.00)
2250-100	DUE TO RESIDENT-SNF-PRIVATE	(4,402.00)	(4,402.00)		0.00	(4,402.00)
2250-200	DUE TO RESIDENT COUNCIL	(6,393.00)	(4,539.00)		0.00	(4,539.00)

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

Account	Description	FS PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2022	12/31/2023			12/31/2023
2255-500	DUE TO THIRD PARTY PAYERS	(92,566.00)	(35,012.00)		0.00	(35,012.00)
2300-800	DUE TO MEDICAID-USER FEE	(153,520.00)	(185,767.00)		0.00	(185,767.00)
2320-000	AIB LOAN-CURRENT PORTION	(121,297.00)	(98,502.00)		0.00	(98,502.00)
2331-100	MISC CURR LIAB- GENERAL	(25,868.00)	(25,863.00)		0.00	(25,863.00)
2333-100	LEASE LIABILITY	(812,410.00)	(690,034.00)		610,012.00	(80,022.00)
				CAIDJE - 4	610,012.00	
2333-CLA	Short Term Lease Liability	(115,264.00)	(121,529.00)		0.00	(121,529.00)
2400-CLA	Affiliate/Working Capital Debt	0.00	0.00		(610,012.00)	(610,012.00)
				CAIDJE - 4	(610,012.00)	
2415-000	NOTE PAYABLE-LNG TERM PORT	0.00	1.00		0.00	1.00
2420-000	AIB LOAN-LONG TERM PORTION	(2,753,531.00)	(2,655,489.00)		0.00	(2,655,489.00)
2450-100	NET ASSETS-RESTRCT-BRD-PLNT FU	(1,450.00)	(1,550.00)		0.00	(1,550.00)
2459-100	NET ASSETS-TEMP RESTRCTD FUN	(704,119.00)	(551,555.00)		0.00	(551,555.00)
2459-150	Satisfaction of restriction	312,171.00	534,807.00		0.00	534,807.00
2460-100	SUBSIDY FROM CONGREGATION	(3,650,000.00)	(4,600,000.00)		0.00	(4,600,000.00)
2461-000	NET ASSETS	(3,381,071.00)	(3,823,113.00)		0.00	(3,823,113.00)
		(3,048,348.00)	(5,967,982.00)		0.00	(5,967,982.00)
Subtotal : None						
Total [1000] Balance Sheet		(3,048,348.00)	(5,967,982.00)		0.00	(5,967,982.00)
Group : [2000] Revenue and Expenses						
Subgroup : None						
4110-100	SNF-R&B_PRIVATE	(1,795,575.00)	(1,651,932.00)		0.00	(1,651,932.00)
4110-200	SNF-R&B_MEDICAID	(1,191,390.00)	(1,585,221.00)		349,872.00	(1,235,349.00)
				CAIDJE - 2	349,872.00	
4110-210	SNF-R&B_RESRC/CONG/MCAD	0.00	0.00		(349,872.00)	(349,872.00)
				CAIDJE - 2	(349,872.00)	
4110-400	SNF-R&B_MEDICARE PART A	(130,195.00)	(111,400.00)		0.00	(111,400.00)
4110-600	SNF-R&B_UHC MCR SKILLED R&B	(352,237.00)	(416,646.00)		0.00	(416,646.00)
4110-610	SNF-R&B_R & B SCO United HC	(4,372,250.00)	(5,612,120.00)		0.00	(5,612,120.00)
4111-100	SNF_BED HD_PRIVATE	(17,480.00)	(1,350.00)		0.00	(1,350.00)
4111-200	SNF_BED HD_MEDICAID	(6,975.00)	(1,900.00)		0.00	(1,900.00)
4111-610	SNF_BED HD_R & B SCO United HC	(5,607,120.00)	(4,655,130.00)		0.00	(4,655,130.00)
4113-201	PY-SNF-RB_PY-MEDICARE	112.00	0.00		0.00	0.00
4114-050	SNF-LAB_OTHER COMMERCIAL INS	(171.00)	0.00		0.00	0.00
4114-400	SNF-LAB_MEDICARE PART A	(1,622.00)	(1,786.00)		0.00	(1,786.00)
4114-600	SNF-LAB_EVERCARE R&B	(8,011.00)	(6,510.00)		0.00	(6,510.00)
4115-050	SNF X-RAY_OTHER COMMERCIAL INS	(323.00)	0.00		0.00	0.00
4115-400	SNF X-RAY_MEDICARE PART A	0.00	(625.00)		0.00	(625.00)
4115-600	SNF X-RAY_EVERCARE R&B	(2,446.00)	(1,422.00)		0.00	(1,422.00)
4118-050	SNF-RX_OTHER COMMERCIAL INS	(338.00)	(1,066.00)		0.00	(1,066.00)
4118-100	SNF-RX_PRIVATE	(626.00)	0.00		0.00	0.00
4118-400	SNF-RX_MEDICARE PART A	(4,473.00)	(5,058.00)		0.00	(5,058.00)
4118-600	SNF-RX_EVERCARE R&B	(24,693.00)	(19,466.00)		0.00	(19,466.00)
4119-050	SNF PT_OTHER COMMERCIAL INS	(53,894.00)	(71,672.00)		0.00	(71,672.00)
4119-200	SNF PT_MEDICAID	0.00	(1,227.00)		0.00	(1,227.00)
4119-400	SNF PT_MEDICARE PART A	(12,645.00)	(12,674.00)		0.00	(12,674.00)
4119-500	SNF PT_MEDICARE PART B	(24,684.00)	(26,179.00)		0.00	(26,179.00)
4119-600	SNF PT_EVERCARE R&B	(30,288.00)	(27,656.00)		0.00	(27,656.00)
4119-610	SNF PT_R & B SCO EVERCARE	(630.00)	0.00		0.00	0.00
4120-050	SNF-OT_OTHER COMMERCIAL INS	(36,282.00)	(38,164.00)		0.00	(38,164.00)
4120-400	SNF-OT_MEDICARE PART A	(11,188.00)	(14,571.00)		0.00	(14,571.00)
4120-500	SNF-OT_MEDICARE PART B	(21,891.00)	(18,112.00)		0.00	(18,112.00)
4120-600	SNF-OT_EVERCARE R&B	(35,808.00)	(30,864.00)		0.00	(30,864.00)
4121-050	SNF-ST_OTHER COMMERCIAL INS	(10,232.00)	(34,761.00)		0.00	(34,761.00)
4121-400	SNF-ST_MEDICARE PART A	(275.00)	(1,682.00)		0.00	(1,682.00)
4121-500	SNF-ST_MEDICARE PART B	(1,283.00)	(6,321.00)		0.00	(6,321.00)
4121-600	SNF-ST_EVERCARE R&B	(1,650.00)	(5,458.00)		0.00	(5,458.00)
4125-050	SNF-DME_OTHER COMMERCIAL INS	(2,818.00)	(4,373.00)		0.00	(4,373.00)
4127-600	SNF SM BAL_EVERCARE R&B	0.00	348.00		0.00	348.00
4128-650	SNF INR_EVERCARE ANC	(635.00)	(360.00)		0.00	(360.00)
4129-100	SNF CHAIR_CAR_PRIVATE	0.00	(40.00)		0.00	(40.00)
4129-650	SNF CHAIR_CAR_EVERCARE ANC	0.00	(4,283.00)		0.00	(4,283.00)
4132-650	SNF BLOOD/GLUCOSE_EVERCARE ANC	(13,970.00)	(7,472.00)		0.00	(7,472.00)
4133-050	SNF FLU SHOTS-OTHER COMMERCIA	(495.00)	(615.00)		0.00	(615.00)
4133-500	SNF FLU SHOT_MEDICARE PART B	(3,400.00)	(5,489.00)		0.00	(5,489.00)
4133-600	SNF FLU SHOT_EVERCARE	(13,664.00)	(23,332.00)		0.00	(23,332.00)
4133-650	SNF FLU SHOT_EVERCARE ANC	0.00	(192.00)		0.00	(192.00)
4134-100	DIET INCM_PRIVATE	(30,186.00)	(33,892.00)		0.00	(33,892.00)
4136-100	DIET-ST JOSEPH HALL MEAL PROG	(311,454.00)	(352,092.00)		0.00	(352,092.00)
4136-102	ST. JOSEPH HALL FOOD PROGRAM-	(136,004.00)	0.00		0.00	0.00
4136-103	ST. JOSEPH HALL FOOD PROGRAM-	(19,523.00)	0.00		0.00	0.00
4137-100	GAIN ON SALE OF ASSETS	(8,700.00)	0.00		0.00	0.00
4137-300	GN/LSS ON FORGVNESS INTRCO DBT	0.00	2,009,775.00		0.00	2,009,775.00
4138-100	TELEPHONE_PRIVATE	(1,999.00)	0.00		0.00	0.00
4139-100	MISC_INCOME	(18,972.00)	(16,732.00)		0.00	(16,732.00)
4139-102	MISC INCOME-RENT-BETHANY AT H	(18,000.00)	(7,500.00)		0.00	(7,500.00)
4139-150	MISC INCOME - OTHER RENTAL INC	(62,132.00)	(8,014.00)		0.00	(8,014.00)
4139-600	MISC_EVERCARE R&B-DIV SAVE PO	(61,850.00)	0.00		0.00	0.00
4139-800	COVID-19_STIMULUS- MH_50%	(389,304.00)	0.00		0.00	0.00
4139-850	COVID - MH TESTING REIMB	(369,689.00)	(69,360.00)		0.00	(69,360.00)
4139-900	COVID - HHS STIMULUS FUNDS	(317,923.00)	0.00		0.00	0.00
4139-975	COVID-MA EMERG PAID LEAVE	(33,438.00)	0.00		0.00	0.00
4142-150	GRANT INC RELEASED - CAPITAL	(113,753.00)	(67,673.00)		0.00	(67,673.00)

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		12/31/2022	12/31/2023			12/31/2023
4143-100	DVLPMT-RELEASED FROM RESTRICT	(5,858.00)	(6,060.00)		0.00	(6,060.00)
4143-200	DVLPMT INC_GENL-ANNUAL FUND U	(403,594.00)	(500,788.00)		0.00	(500,788.00)
4143-600	DVLPMT INC_CAPITAL RESTRICTED	(306,313.00)	(528,747.00)		0.00	(528,747.00)
4143-705	DVLPMT INC-PRIOR YR ADJ	45,000.00	0.00		0.00	0.00
4150-300	Restricted Contributions FS presentation	(159,607.00)	(87,600.00)		0.00	(87,600.00)
4170-100	POOLED INV-INV INCME_PRIVATE	(6,686.00)	(8,007.00)		0.00	(8,007.00)
4171-100	POOLED INV-UNREAL GN_PRIVATE	112,472.00	(58,377.00)		0.00	(58,377.00)
4172-100	POOLED INV-INV-REAL G_PRIVATE	(19,240.00)	(16,981.00)		0.00	(16,981.00)
4179-800	DONATION-ACCT_IN KIND	(38,603.00)	(38,603.00)		0.00	(38,603.00)
4182-800	LEASE CONT_IN KIND	(42,000.00)	(42,000.00)		0.00	(42,000.00)
4339.8H	HCF Pension - Other Allocation	0.00	0.00		9,104.00	9,104.00
				CAIDJE - 1	9,104.00	
4339.9H	HCF Other Benefits - Other Allocation	0.00	0.00		138.00	138.00
				CAIDJE - 1	138.00	
4410-100	R&B RES CA_PRIVATE	(652,320.00)	(483,866.00)		0.00	(483,866.00)
4410-150	R&B RES CA_CONGREGATION	(486,648.00)	(409,286.00)		0.00	(409,286.00)
4410-200	R&B RES CA_MEDICAID	(2,563,488.00)	(2,398,990.00)		0.00	(2,398,990.00)
4411-100	RC-RM&BD-BED HOLD_PRIVATE	(4,536.00)	(2,712.00)		0.00	(2,712.00)
4411-150	RC-RM&BD-BED HOLD_CONGREGATION	(1,728.00)	(1,808.00)		0.00	(1,808.00)
4411-200	RC-RM&BD-BEDHLD_MEDICAID	(11,664.00)	(7,910.00)		0.00	(7,910.00)
4412.9H	HCF Payroll Taxes - Other Allocation	0.00	0.00		15,024.00	15,024.00
				CAIDJE - 1	15,024.00	
4413-200	PY-RES RB_MEDICAID	45.00	(4,664.00)		0.00	(4,664.00)
4413-201	PY-RES RB_PY-PRIVATE	0.00	8,704.00		0.00	8,704.00
4413-600	PY-RES RB_EVERCARE R&B	348.00	(747.00)		0.00	(747.00)
4419-500	RC-PT_MEDICARE PART B	(4,417.00)	0.00		0.00	0.00
4420-500	RC_OT_MEDICARE PART B	(2,132.00)	0.00		0.00	0.00
4421-500	RC_ST_MEDICARE PART B	(183.00)	0.00		0.00	0.00
4424.9H	HCF Work Comp - Other Allocation	0.00	0.00		3,957.00	3,957.00
				CAIDJE - 1	3,957.00	
4427.9H	HCF Group Health - Other Allocation	0.00	0.00		23,583.00	23,583.00
				CAIDJE - 1	23,583.00	
4429-650	RC_CHR/CAR_EVERCARE ANC	0.00	(4,386.00)		0.00	(4,386.00)
4575-900	CLINIC INC-MISC. INCOME	(9,545.00)	(9,568.00)		0.00	(9,568.00)
5109-050	SNF CA ANC_OTHER COMMERCIAL I	7,401.00	3,952.00		0.00	3,952.00
5109-200	SNF CA ANC_MEDICAID	634.00	1,292.00		0.00	1,292.00
5109-400	SNF CA ANC_MEDICARE PART A	30,203.00	36,397.00		0.00	36,397.00
5109-500	SNF CA ANC_MEDICARE PART B	6,597.00	8,826.00		0.00	8,826.00
5109-600	SNF CA ANC_EVERCARE R&B	102,858.00	91,731.00		0.00	91,731.00
5109-649	SNF CA ANC_EVERCARE PER DIEM	(10,714.00)	(16,001.00)		0.00	(16,001.00)
5109-650	SNF CA ANC_EVERCARE ANC	2,609.00	(283.00)		0.00	(283.00)
5110-150	S CA RB_CONGREGATION	0.00	890.00		0.00	890.00
5110-200	S CA RB_MEDICAID	457,276.00	563,914.00		0.00	563,914.00
5110-400	S CA RB_MEDICARE PART A	(28,276.00)	(46,705.00)		0.00	(46,705.00)
5110-600	S CA RB_UHC MCR SKILLED R&B	0.00	(999.00)		0.00	(999.00)
5110-610	SNF CA RB_SCO United HC	3,899,176.00	3,500,130.00		0.00	3,500,130.00
5111-200	SNF-CA-RB_MEDICAID	5,774.00	1,580.00		0.00	1,580.00
5111-610	SNF-CA-RB_BD HLD SCO United HC	25,473.00	65,033.00		0.00	65,033.00
5409-500	RC-C/A-ANC_MEDICARE PART B	704.00	52.00		0.00	52.00
5409-649	RC-C/A-ANC_EVERCARE PER DIEM	(941.00)	(951.00)		0.00	(951.00)
5410-050	RES CARE-R & B-C/A-OTHER COMM	0.00	349.00		0.00	349.00
5410-200	RC-R&B-C/A_MEDICAID	863,399.00	752,951.00		0.00	752,951.00
5411-200	WRC-C/A_LVS_MEDICAID	7,339.00	5,107.00		0.00	5,107.00
6041-111	ADMIN_WAGES-EES	144,125.00	163,710.00		0.00	163,710.00
6041-191	ADMIN_SALARY-CSJ	173,361.00	170,186.00		0.00	170,186.00
6041-411	ADMIN_OFFICE SUPPLIES	6,111.00	7,133.00		0.00	7,133.00
6041-421	ADMIN_DEPT EXPENSE	341.00	73.00		0.00	73.00
6041-542	ADMIN_CONVENTIONS/MEETINGS	375.00	4,123.00		0.00	4,123.00
6041-596	ADMIN_SUNDRIES	42.00	1,202.00		0.00	1,202.00
6042-115	A&G_WAGES-EES-CLERICAL	40,186.00	42,817.00		0.00	42,817.00
6042-120	A&G_RECEPTIONISTS	80,896.00	87,880.00		0.00	87,880.00
6042-215	A&G_SALARIES-CSJ	66,410.00	68,954.00		0.00	68,954.00
6042-312	A&G_MEDICAL DIRECTOR	28,658.00	28,560.00		0.00	28,560.00
6042-315	A&G_TEMPORARY AGENCIES-CLERIC	1,162.00	2,700.00		0.00	2,700.00
6042-373	A&G_CONTRACT-COMPUTER SOFTWARE	105,556.00	93,912.00		0.00	93,912.00
6042-411	A&G_OFFICE SUPPLIES-GENERAL	10,213.00	12,631.00		0.00	12,631.00
6042-425	A&G_COMPUTER PERIPHERALS	4,099.00	5,449.00		0.00	5,449.00
6042-435	A&G_COMPUTER MAINT EXPENSE	5,280.00	23,650.00		0.00	23,650.00
6042-451	A&G_POSTAGE EXPENSE	4,598.00	3,998.00		0.00	3,998.00
6042-511	A&G_TELEPHONE	16,999.00	16,727.00		0.00	16,727.00
6042-522	A&G_ADVERTISING-HELP WANTED	17,597.00	17,054.00		0.00	17,054.00
6042-531	A&G_PLACEMENT FEES	0.00	17,971.00		0.00	17,971.00
6042-541	A&G_MILEAGE PARKING & TOLLS	74.00	648.00		0.00	648.00
6042-542	A&G_CONVENTIONS/MEETINGS	(924.00)	250.00		0.00	250.00
6042-543	A&G_AUTO EXPENSES	249.00	213.00		0.00	213.00
6042-547	A&G_CHAIR CAR EXPENSES	2,304.00	260.00		0.00	260.00
6042-551	A&G_LIC&DUES-BETHANY HEALTH CC	15,365.00	13,263.00		0.00	13,263.00
6042-552	A&G_LICENSES/MEMBERSHIP DUES	879.00	375.00		0.00	375.00
6042-553	A&G_BOOKS & SUBSCRIPTIONS	1,629.00	1,479.00		0.00	1,479.00
6042-562	A&G_EDUCATION & TRAINING	14,648.00	7,265.00		0.00	7,265.00
6042-563	A&G_EMPLOYEE RECOGNITION	2,902.00	11,285.00		0.00	11,285.00
6042-565	A&G_CORI CHECK-PST 98	1,891.00	2,173.00		0.00	2,173.00
6042-571	A&G_ACCOUNTING	83,765.00	75,507.00		0.00	75,507.00

Client: **A443818 - Bethany Health Care Center, Inc.**
Engagement: **MDMC 2023 - Bethany Health Care Center, Inc.**
Period Ending: **12/31/2023**
Trial Balance: **T:01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	FS PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2022	12/31/2023			12/31/2023
6042-575	A&G_LEGAL EXPENSES	1,008.00	2,222.00		0.00	2,222.00
6042-581	A&G_IN KIND SERVICES	38,752.00	38,603.00		0.00	38,603.00
6042-592	A&G_INT. PENALTY FOR LATE PYMT	12,511.00	32,156.00		0.00	32,156.00
6042-593	A&G_BANK CHARGES	2,832.00	3,154.00		0.00	3,154.00
6042-596	A&G_MISC. EXPENSES	2,010.00	524.00		0.00	524.00
6042-950	A&G_BAD DEBTS EXPENSE	12,000.00	136,254.00		0.00	136,254.00
6042-975	PRIOR YEARS EXPENSE ADJ	(20,325.00)	0.00		0.00	0.00
6043-100	DEVELOPMENT_CULTIVATION	107.00	355.00		0.00	355.00
6043-121	DEVELOPMENT-ADMIN ASSISTANT	56,336.00	59,685.00		0.00	59,685.00
6043-125	DEVELOPMENT-WAGES DIRECTOR	145,408.00	122,039.00		0.00	122,039.00
6043-199	DEVELOPMENT-INKIND SERVICES	133.00	0.00		0.00	0.00
6043-200	DEVELOPMENT_SUPP & EXPENSE	403.00	117.00		0.00	117.00
6043-225	DEVLPMNT_BANK FEES	1.00	36.00		0.00	36.00
6043-311	DEVELOPMEN_CONSULTANTS	0.00	30,000.00		0.00	30,000.00
6043-425	DEVELOPMEN_COMPUTER PERIPHERA	3,138.00	5,116.00		0.00	5,116.00
6043-451	DEVELOPMEN_POSTAGE EXPENSE	714.00	1,525.00		0.00	1,525.00
6043-523	DEVELOPMEN_PRINTING COSTS	15,477.00	21,088.00		0.00	21,088.00
6043-540	DEVELOPMEN_MEALS & ENTERTAINM	132.00	0.00		0.00	0.00
6043-541	DEVELOPMEN_MILEAGE PARKING &	59.00	77.00		0.00	77.00
6043-552	DEVELOPMEN_LIC&DUES/MEMBERSHI	159.00	0.00		0.00	0.00
6043-553	DEVELOPMEN_BOOKS & SUBSCRIPTI	945.00	970.00		0.00	970.00
6043-562	DEVELOPMENT-EDUCATION & TRAIN	129.00	280.00		0.00	280.00
6043-563	DEVELOPMEN_RECOGNITION	325.00	2,582.00		0.00	2,582.00
6043-700	DEVELOPMEN_SPECIAL EVENTS	23,590.00	45,755.00		0.00	45,755.00
6043-703	DEVELOPMEN_ANNUAL DINNER	3,725.00	1,105.00		0.00	1,105.00
6044-800	USER FEE_MEDICAID-USER FEE	639,579.00	705,470.00		0.00	705,470.00
6045-191	FRINGE BEN_P/R TAXES FICA	632,068.00	640,864.00		0.00	640,864.00
6045-192	FRINGE BEN_UNEMPLOYMENT INS	27,982.00	29,700.00		0.00	29,700.00
6045-195	FRINGE BEN_WORKERS COMP INS	181,392.00	168,792.00		0.00	168,792.00
6045-196	FRINGE BEN_GROUP HEALTH-EMPLR	1,393,648.00	1,364,910.00		0.00	1,364,910.00
6045-197	FRINGE BEN_GROUP LIFE-INS	5,954.00	6,637.00		0.00	6,637.00
6045-198	FRINGE BEN_PENSION EXP-EMPLYR	379,742.00	382,393.00		0.00	382,393.00
6045-199	FRINGE BEN_GRP HEALTH CO-PAY	(414,518.00)	(417,018.00)		0.00	(417,018.00)
6045-200	FRINGE BEN_GRP-LIFE-CO-PAY	(5,621.00)	(8,486.00)		0.00	(8,486.00)
6045-206	FRINGE BENEFITS-VISION INSR -	427.00	107.00		0.00	107.00
6045-210	FRINGE BEN_LTD-DIABIL INS	8,181.00	8,859.00		0.00	8,859.00
6045-212	FRINGE BEN_DENTAL INSURANCE E	80,485.00	78,842.00		0.00	78,842.00
6045-213	FRINGE BEN_DNTAL- CO INSURANC	(40,217.00)	(34,559.00)		0.00	(34,559.00)
6045-214	FRINGE BEN_SUPPL-GRP LIFE	6,130.00	6,662.00		0.00	6,662.00
6045-298	FRINGE BEN_PENSION-CSJ	5,177.00	5,966.00		0.00	5,966.00
6045-550	FRINGE BEN_TUITION REIMB	0.00	1,800.00		0.00	1,800.00
6045-565	FRINGE BEN_EMPLOYEE PHYSICALS	0.00	305.00		0.00	305.00
6045-596	FRINGE BEN_MISC. EXPENSES	(30,386.00)	0.00		0.00	0.00
6045-598	FRINGE BEN - COVID EMPLEE EXP	299,065.00	261.00		0.00	261.00
6045-998	DEVELOPMENT - EST. FRINGE BENEFITS	43,207.00	38,478.00		0.00	38,478.00
6045-999	DEV. EST. FRINGE - OFFSET	(43,207.00)	(38,478.00)		0.00	(38,478.00)
6046-100	AMORTIZATION EXPENSE- ROU	28,572.00	28,572.00		0.00	28,572.00
6046-633	DEPRECIAT_FIXED-DEPR IMPROVE	6,161.00	0.00		0.00	0.00
6046-634	DEPRCTION_FIXED-DEPR BLDG +91	239,623.00	222,818.00		0.00	222,818.00
6046-635	DEPRCTION_FIXED-DEPR EQUIPMENT	137,285.00	137,447.00		0.00	137,447.00
6046-636	DEPRCTION_FIXED_ACCTG SYS DEV	16,431.00	20,103.00		0.00	20,103.00
6046-637	DEPRCTION_FIXED-DEPR GRNDS IM	13,501.00	13,501.00		0.00	13,501.00
6046-638	DEPRCTION - MOTOR VEHICLES	7,806.00	14,367.00		0.00	14,367.00
6047-545	INSURANCE-AUTO INSURANCE	7,373.00	5,874.00		0.00	5,874.00
6047-582	INSURANCE-CRIME INSURANCE	1,225.00	1,326.00		0.00	1,326.00
6047-583	INSURANCE-GENERAL LIABILITY I	47,734.00	51,072.00		0.00	51,072.00
6047-585	INSURANCE-INLAND MARINE INS E	1,245.00	1,276.00		0.00	1,276.00
6047-587	INSURANCE-DIR&OFF LIAB INS	11,921.00	11,537.00		0.00	11,537.00
6047-621	INS-BLDG_FIXED-INSURANCE BLDG	68,462.00	76,254.00		0.00	76,254.00
6048-609	FIXED-OTHR_AIB-INTEREST EXPEN	44,405.00	82,678.00		0.00	82,678.00
6048-612	FIXED-OTHR_FIXED-RENT-LAND/BU	42,000.00	42,000.00		0.00	42,000.00
6048-639	FIXED-OTHR_FIXED-LEASES	9,233.00	17,200.00		0.00	17,200.00
6048-641	FIXED-OTHER-RENT EXP BETHANY	18,000.00	7,500.00		0.00	7,500.00
6048-642	FIXED-OTHER-LEASE EXP - ROUA	17,950.00	15,324.00		0.00	15,324.00
6048-650	FIXED_OTHR-INT EXP LEASE LIAB	14,019.00	14,786.00		0.00	14,786.00
6049-651	UTILITIES_ELECTRICITY	87,409.00	59,403.00		0.00	59,403.00
6049-652	UTILITIES_GAS	124,358.00	156,037.00		0.00	156,037.00
6049-654	UTILITIES_WATER	178,587.00	188,853.00		0.00	188,853.00
6049-658	UTILITIES_CABLE TV	15,310.00	16,338.00		0.00	16,338.00
6050-371	PLNT-MRJ_CONTRACT-EQUIP MAINT	94,108.00	94,553.00		0.00	94,553.00
6050-430	PLNT-MRJ_CELL PHONES	16,046.00	12,848.00		0.00	12,848.00
6050-551	PLNT-MRJ_LIC&DUES-PT CARE REL	230.00	0.00		0.00	0.00
6050-570	PLNT-MRJ_GRNDS MAINT SNOW REM	12,887.00	13,170.00		0.00	13,170.00
6050-573	PLNT-MRJ_GRNDS MAINT-LANDSCAP	21,178.00	31,611.00		0.00	31,611.00
6050-575	PLNT-MRJ_GRNDS MAINT-OTHER	0.00	240.00		0.00	240.00
6050-641	PLNT-MRJ_REPAIRS & MAINT-BUIL	33,501.00	17,370.00		0.00	17,370.00
6050-642	PLNT-MRJ_REPAIRS & MAINT-EQUI	40,437.00	33,487.00		0.00	33,487.00
6050-646	PLNT-MRJ_MJR DEPT SUPPLIES	59,866.00	43,595.00		0.00	43,595.00
6051-161	PLANT_WAGES-EES	173,539.00	164,223.00		0.00	164,223.00
6051-421	PLANT_DEPT SUPPLIES-LGHT	278.00	183.00		0.00	183.00
6051-541	PLANT_MILEAGE PARKING & TOLLS	160.00	0.00		0.00	0.00
6051-542	PLANT_CONVENTIONS/MEETINGS	90.00	0.00		0.00	0.00
6051-553	PLANT_BOOKS & SUBSCRIPTIONS	0.00	53.00		0.00	53.00

Client: **A443818 - Bethany Health Care Center, Inc.**
Engagement: **MDMC 2023 - Bethany Health Care Center, Inc.**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - MCD SNF-CR TB Report**

Account	Description	FS PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2022	12/31/2023			12/31/2023
6051-644	PLANT RUBBISH REMOVAL	32,833.00	40,073.00		0.00	40,073.00
6052-153	DIETARY_FOOD SERVICE DIRECTOR	0.00	33,620.00		0.00	33,620.00
6052-155	DIETARY_DIETICIAN-WAGES-EES	57,535.00	55,014.00		0.00	55,014.00
6052-161	DIETARY_WAGES-EES	1,092,262.00	1,151,003.00		0.00	1,151,003.00
6052-298	DIETARY_ST JOSEPH FOOD COSTS	(29,398.00)	(30,421.00)		0.00	(30,421.00)
6052-371	DIETARY_CONTRACT-DIETARY MGMT	11,364.00	2,802.00		0.00	2,802.00
6052-373	DIETARY_CONTRACT-GEN LIAB FEE	13,777.00	3,395.00		0.00	3,395.00
6052-420	DIETARY_UNIFORMS & LINEN	4,431.00	785.00		0.00	785.00
6052-421	DIETARY_DEPT SUPPLIES	21,660.00	13,905.00		0.00	13,905.00
6052-422	DIETARY_CHINA/SILVER REPLACEM	2,908.00	4,103.00		0.00	4,103.00
6052-423	DIETARY_PAPER GOODS	39,380.00	47,027.00		0.00	47,027.00
6052-424	DIETARY_CLEANING SUPPLIES	10,388.00	8,787.00		0.00	8,787.00
6052-425	DIETARY_SERVICE CONTRACTS	2,426.00	8,615.00		0.00	8,615.00
6052-461	DIETARY_MEAT SEAFOOD EGGS CHE	47.00	0.00		0.00	0.00
6052-462	DIETARY_MILK & CREAM	54,694.00	33,533.00		0.00	33,533.00
6052-464	DIETARY_STAPLES GROCERIES	585,291.00	650,653.00		0.00	650,653.00
6052-470	DIETARY_EXTRAORDINARY MEALS E	0.00	134.00		0.00	134.00
6052-472	DIETARY_EMPLOYEE APPRECIATION	0.00	92.00		0.00	92.00
6052-552	DIETARY_LIC&DUES-PROMO/LEGISL	225.00	385.00		0.00	385.00
6052-561	DIETARY_OFFICE SUPPLIES	1,098.00	2,259.00		0.00	2,259.00
6052-562	DIETARY_ED&TRAINING-JOB RELAT	0.00	265.00		0.00	265.00
6052-641	DIETARY_REPAIRS & MAINT-EQUIP	7,750.00	514.00		0.00	514.00
6052-952	DIETARY_ALLOCATED COSTS-DIETA	157.00	16.00		0.00	16.00
6053-161	LAUNDRY_WAGES-EES	171,249.00	193,821.00		0.00	193,821.00
6053-361	LAUNDRY_PURCH SERV-LABOR&FRIN	40,747.00	10,383.00		0.00	10,383.00
6053-363	LAUNDRY_CONTRACT-GEN SUPP FEE	11,364.00	2,802.00		0.00	2,802.00
6053-365	LAUNDRY_CONTRACT-MISC FEE	266.00	72.00		0.00	72.00
6053-421	LAUNDRY_DEPT SUPPLIES	5,891.00	25,860.00		0.00	25,860.00
6053-422	LAUNDRY_LINEN/BED-REUSABLE	14,563.00	16,067.00		0.00	16,067.00
6053-553	LAUNDRY_CSR SUPPLIES TRSFRD	43.00	55.00		0.00	55.00
6053-953	LAUNDRY_ALLOCATED COSTS	214.00	63.00		0.00	63.00
6054-052	HOUSEKPNG_2ND FLR WAGES	(4,832.00)	0.00		0.00	0.00
6054-053	HOUSEKPNG_3RD FLR WAGES	(4,240.00)	0.00		0.00	0.00
6054-054	HOUSEKPNG_4TH FLR WAGES	(1,088.00)	0.00		0.00	0.00
6054-056	HOUSEKPNG_6TH FLR WAGES	28,187.00	26,332.00		0.00	26,332.00
6054-161	HOUSEKPNG_WAGES-EES	359,422.00	445,503.00		0.00	445,503.00
6054-191	HOUSEKPNG_CONTRACT-LABOR/BENES	61,121.00	15,575.00		0.00	15,575.00
6054-192	HOUSEKPNG_CONTRACT-GEN SUPRT.	11,364.00	2,802.00		0.00	2,802.00
6054-193	HOUSEKPNG_CONTRACT-MISC FEE	399.00	107.00		0.00	107.00
6054-421	HOUSEKPNG_DEPT SUPPLIES	91,530.00	85,687.00		0.00	85,687.00
6054-424	HOUSEKPNG_FLOOR CLEANERS & WA	0.00	1,135.00		0.00	1,135.00
6054-555	HOUSEKPNG_CSR SUPPLIES TRSFRED	872.00	429.00		0.00	429.00
6054-954	HOUSEKPNG_ALLOCATED COSTS	321.00	94.00		0.00	94.00
6055-111	HUM RESOUR_WAGES-EES	103,967.00	109,646.00		0.00	109,646.00
6055-411	HUM RESOUR_OFFICE SUPPLIES	1,718.00	(1,106.00)		0.00	(1,106.00)
6055-421	HUM RESOUR_DEPT SUPPLIES	181.00	27.00		0.00	27.00
6056-111	FISCAL_WAGES-EES	247,017.00	249,250.00		0.00	249,250.00
6056-361	FISCAL_PURCH SERV-OFFSITE STO	732.00	2,428.00		0.00	2,428.00
6056-371	FISCAL_CONTRACT-P/R SERVICES	1,892.00	0.00		0.00	0.00
6056-411	FISCAL_OFFICE SUPPLIES	4,318.00	4,859.00		0.00	4,859.00
6056-421	FISCAL_DEPT SUPPLIES	255.00	0.00		0.00	0.00
6056-542	FISCAL_CONVENTIONS/MEETINGS	0.00	587.00		0.00	587.00
6056-562	FISCAL_ED&TRAINING-JOB RELATED	0.00	60.00		0.00	60.00
6057-161	FONTBONNE MAINTENANCE - WAGES	30,677.00	0.00		0.00	0.00
6057-596	FONTBONNE MAINTENANCE - ALLOC	8,438.00	0.00		0.00	0.00
6058-161	DIETARY - FONTBONNE-WAGES-EES	66,907.00	0.00		0.00	0.00
6058-370	DIETARY - FONTBONNE CONVENT-C	21,950.00	0.00		0.00	0.00
6058-423	DIETARY - FONTBONNE CONVENT-P	2,549.00	0.00		0.00	0.00
6058-424	DIETARY - FONTBONNE CONVENT-C	3,588.00	0.00		0.00	0.00
6058-464	DIETARY - FONTBONNE CONVENT-S	24,927.00	0.00		0.00	0.00
6058-596	DIETARY - FONTBONNE CONVENT-M	16,532.00	0.00		0.00	0.00
6059-161	HOUSEKEEPING - FONTBONNE	4,077.00	0.00		0.00	0.00
6059-596	HOUSEKEEPING - FONTBONNE-MISC	1,026.00	0.00		0.00	0.00
6060-423	FONTBONNE ACADEMY-PAPER GOODS	2,395.00	0.00		0.00	0.00
6060-424	FONTBONNE ACADEMY-CLEANING SU	410.00	0.00		0.00	0.00
6060-464	FONTBONNE ACADEMY-FOOD	18,617.00	0.00		0.00	0.00
6061-112	DIR OF NRS_D.O.N.-WAGES-EES	131,292.00	136,589.00		0.00	136,589.00
6061-115	DIR OF NRS_DEPARTMENT COORD.	50,634.00	34,436.00		0.00	34,436.00
6061-131	DIR OF NRS_NURSING SUPERVISORS	405,806.00	300,744.00		0.00	300,744.00
6061-198	DIR OF NRS_NURS MNG-OFFICE SU	2,941.00	1,623.00		0.00	1,623.00
6061-321	NURS SUPV-MED SUP-TRFRD FRM C	8,719.00	5,294.00		0.00	5,294.00
6061-541	DIR OF NRS_MILEAGE PARKING &	0.00	450.00		0.00	450.00
6061-542	DIR OF NRS_CONVENTIONS/MEETIN	0.00	569.00		0.00	569.00
6062-131	SNF2_WAGES-EES-RNS	81,247.00	43,296.00		0.00	43,296.00
6062-141	SNF2_WAGES-EES-LPNS	273,538.00	309,018.00		0.00	309,018.00
6062-151	SNF2_WAGES-EES-NAS	567,679.00	574,637.00		0.00	574,637.00
6062-411	SNF2_OFFICE SUPPLIES	228.00	209.00		0.00	209.00
6062-421	SNF2_NURSING SUPPLIES	46,704.00	47,002.00		0.00	47,002.00
6062-551	SNF2_LIC&DUES-PT CARE RELATED	0.00	155.00		0.00	155.00
6063-131	SNF3_WAGES-EES-RNS	146,937.00	110,126.00		0.00	110,126.00
6063-141	SNF3_WAGES-EES-LPNS	339,244.00	280,556.00		0.00	280,556.00
6063-151	SNF3_WAGES-EES-NAS	677,999.00	689,680.00		0.00	689,680.00
6063-411	SNF3_OFFICE SUPPLIES	1,094.00	740.00		0.00	740.00

Client: **A443818 - Bethany Health Care Center, Inc.**
Engagement: **MDMC 2023 - Bethany Health Care Center, Inc.**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - MCD SNF-CR TB Report**

Account	Description	FS PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2022	12/31/2023			12/31/2023
6063-421	SNF3_NURSING SUPPLIES	54,052.00	53,621.00		0.00	53,621.00
6064-131	SNF4_WAGES-EES-RNS	221,645.00	209,944.00		0.00	209,944.00
6064-141	SNF4_WAGES-EES-LPNS	624,675.00	515,679.00		0.00	515,679.00
6064-151	SNF4_WAGES-EES-NAS	855,273.00	752,678.00		0.00	752,678.00
6064-411	SNF4_OFFICE SUPPLIES	28.00	162.00		0.00	162.00
6064-421	SNF4_NURSING SUPPLIES	49,930.00	58,085.00		0.00	58,085.00
6064-500	SNF_NURSING POOLS - RN'S	167,716.00	434,485.00		0.00	434,485.00
6064-501	SNF_NURSING POOLS - LPN'S	1,078,175.00	1,286,386.00		0.00	1,286,386.00
6064-502	SNF_NURSING POOLS - C.N.A'S	917,403.00	1,405,429.00		0.00	1,405,429.00
6064-561	SNF4_ED&TRAINING-REQUIRED	725.00	0.00		0.00	0.00
6065-134	MEDI_SALARIES-EES-MDS CO-ORDI	165,517.00	155,519.00		0.00	155,519.00
6065-321	MEDI_PURCH SERV-CONSULT&PHY	0.00	10,148.00		0.00	10,148.00
6065-325	MEDI_SNF-PHARM CONSULT	6,568.00	2,949.00		0.00	2,949.00
6065-411	MEDI_OFFICE SUPPLIES	2,882.00	998.00		0.00	998.00
6065-421	MEDI_DEPT SUPPLIES	7,125.00	2,654.00		0.00	2,654.00
6065-426	MEDI_DME-EVERCARE	0.00	139.00		0.00	139.00
6065-435	MEDI_OXYGEN REFILLS-OTHER	7,913.00	10,093.00		0.00	10,093.00
6065-542	MEDI_CONVENTIONS/MEETINGS	0.00	60.00		0.00	60.00
6065-562	MEDI_ED&TRAINING-JOB RELATED	0.00	1,520.00		0.00	1,520.00
6065-628	MEDI_HOSP BILLS-LABS&OTHER-PR	0.00	724.00		0.00	724.00
6065-632	MEDI_LAB FEES-PART A-PER CAP	2,755.00	2,228.00		0.00	2,228.00
6065-636	MEDI_LABS-EVERCARE	7,847.00	7,687.00		0.00	7,687.00
6065-650	MEDI_X-RAYS/EKG-PART A	1,510.00	2,292.00		0.00	2,292.00
6065-656	MEDI_X-RAYS/EKG-EVERCARE	1,598.00	740.00		0.00	740.00
6065-692	MEDI_AMBULANCE-PART A	2,100.00	1,225.00		0.00	1,225.00
6065-696	MEDI_AMBULANCE-EVERCARE	979.00	0.00		0.00	0.00
6065-729	MEDI_FLU SHOTS RESIDENTS	14,653.00	33,238.00		0.00	33,238.00
6065-742	MEDI_RX-SNF-PART A	5,450.00	5,033.00		0.00	5,033.00
6065-746	MEDI_RX-SNF-EVERCARE	(349.00)	2,076.00		0.00	2,076.00
6065-747	MEDI_RX-SNF-PRIVATE	401.00	0.00		0.00	0.00
6065-748	MEDI_RX-SNF-MEDICAID	27,707.00	21,093.00		0.00	21,093.00
6065-768	MEDI_RX-LEVEL IV-MEDICAID	1,745.00	346.00		0.00	346.00
6065-769	MEDI_RX LVL IV-EVERCARE	411.00	202.00		0.00	202.00
6066-135	EDUC_WAGES-EES-STAFF DEVELOPM	81,086.00	101,209.00		0.00	101,209.00
6066-421	EDUC_DEPT SUPPLIES	0.00	578.00		0.00	578.00
6067-134	ELECTRONIC MED REC-SALARIES-M	19,699.00	18,733.00		0.00	18,733.00
6067-411	MED REC_OFFICE SUPPLIES	763.00	26.00		0.00	26.00
6067-421	MED REC_DEPT SUPPLIES	119.00	77.00		0.00	77.00
6067-551	MED REC_LIC&DUES-PT CARE RELA	0.00	150.00		0.00	150.00
6068-115	SS_WAGES-EES-CLERICAL	20,824.00	801.00		0.00	801.00
6068-121	SS_SALARIES-EES-SOCIAL WORKERS	173,634.00	181,060.00		0.00	181,060.00
6068-131	MKT & ADMISS WAGES	26,465.00	34,492.00		0.00	34,492.00
6068-411	SS_OFFICE SUPPLIES	438.00	661.00		0.00	661.00
6068-421	SS_DEPT SUPPLIES	0.00	195.00		0.00	195.00
6068-542	SS_CONVENTIONS/MEETINGS	164.00	0.00		0.00	0.00
6068-551	SS_LIC&DUES-PT CARE RELATED	0.00	198.00		0.00	198.00
6069-161	ACTI_WAGES-EES	151,865.00	136,233.00		0.00	136,233.00
6069-361	ACTI_TEMPORARY AGENCIES	1,959.00	480.00		0.00	480.00
6069-411	ACTIVITIES-SUNDRIES	2,090.00	2,142.00		0.00	2,142.00
6069-421	ACTI_DEPT SUPP & EXP	3,207.00	2,880.00		0.00	2,880.00
6069-425	ACTI_HAIRDRESSER SUPPLIES	834.00	0.00		0.00	0.00
6069-430	ACTI_ENTERTAINERS-PURCH SERV	3,675.00	5,235.00		0.00	5,235.00
6069-476	ACTIVITIES-ACTIVITY FOOD REQ	3,957.00	10,478.00		0.00	10,478.00
6069-542	ACTI_SPECIAL EXPENSES	1,044.00	1,138.00		0.00	1,138.00
6069-553	ACTI_BOOKS & SUBSCRIPTIONS	6,970.00	8,306.00		0.00	8,306.00
6070-117	CSR_SALARIES-EES-CENTRAL SUPP	22,317.00	23,237.00		0.00	23,237.00
6070-421	CSR_DEPT SUPPLIES	238,552.00	206,486.00		0.00	206,486.00
6070-422	CSR_CONTRA-SUPPLIES	(193,697.00)	(195,797.00)		0.00	(195,797.00)
6071-121	PT_WAGES-EES-R.P.T.&C.P.T.A.	0.00	55,550.00		(16,786.39)	38,763.61
6071-122	Indirect Therapy Salaries	0.00	0.00	CAIDJE - 3	(16,786.39)	
					92,425.11	92,425.11
6071-321	PT_PURCH-PT CONSLT-DIRECT	76,150.00	27,387.00	CAIDJE - 3	92,425.11	
					(8,326.64)	19,060.36
6071-323	PT_PURCH SERV-CONSLT-INDIRECT	30,412.00	20,075.00	CAIDJE - 3	(8,326.64)	
					8,326.64	28,401.64
6071-421	PT_DEPT SUPPLIES	3,388.00	3,724.00	CAIDJE - 3	8,326.64	
6072-121	OT_WAGES-EES-COTA	0.00	104,270.00		0.00	3,724.00
					(72,272.05)	31,997.95
6072-321	OT_PURCH SERV-OT CONSULTANT	133,372.00	48,870.00	CAIDJE - 3	(72,272.05)	
					(36,203.29)	12,666.71
6072-323	OT_PURCH SERV-INDIRECT	0.00	0.00	CAIDJE - 3	(36,203.29)	
					36,203.29	36,203.29
6072-421	OT_DEPT SUPPLIES	51.00	0.00	CAIDJE - 3	36,203.29	
6073-121	ST_WAGES-EES	0.00	20,161.00		0.00	0.00
					(3,366.67)	16,794.33
6073-321	ST_PURCH SERV-ST CONSULTANT	11,295.00	1,617.00	CAIDJE - 3	(3,366.67)	
					(682.52)	934.48
6073-325	ST_PURCH SERV-INDIRECTT	0.00	0.00	CAIDJE - 3	(682.52)	
					682.52	682.52
6075-161	PASTORAL_SALARY-LAY	110,212.00	71,065.00	CAIDJE - 3	682.52	
6075-392	PASTORAL_VISITING CHAPLAIN	16,055.00	16,775.00		0.00	71,065.00
6075-415	PASTORAL_SPECIAL EXPENSES	247.00	1,562.00		0.00	16,775.00
					0.00	1,562.00

Client: **A443818 - Bethany Health Care Center, Inc.**
Engagement: **MDMC 2023 - Bethany Health Care Center, Inc.**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	FS PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2022	12/31/2023			12/31/2023
6075-420	PASTORAL_RETREAT EXPENSE	200.00	0.00		0.00	0.00
6075-421	PASTORAL_DEPT SUPPLIES	613.00	60.00		0.00	60.00
6075-422	CHAPEL SUPPLIES	2,501.00	2,272.00		0.00	2,272.00
6076-161	ACTV 2ND_WAGES-EES	277,238.00	322,871.00		0.00	322,871.00
6076-421	ACTV 2ND_DEPT SUPPLIES	4,787.00	4,928.00		0.00	4,928.00
6076-430	ACTV 2ND_ENTAIN-PURCH SERV	18,380.00	22,120.00		0.00	22,120.00
6076-477	SECOND FLOOR ACTIVITIES-FOOD	439.00	1,435.00		0.00	1,435.00
6076-553	ACTV 2ND_BOOKS & SUBSCRIPTIONS	309.00	842.00		0.00	842.00
6076-969	ACTV 2ND_SPECIAL EXPENSES	0.00	9,180.00		0.00	9,180.00
6282-151	CLINI_WAGES-LAY	29,841.00	27,140.00		0.00	27,140.00
6282-371	CLINI_EQUIPMENT MAINTENANCE	913.00	168.00		0.00	168.00
6282-411	CLINI_OFFICE SUPPLIES	202.00	27.00		0.00	27.00
6282-422	CLINI_CSR SUPPLIES TRSFRD	301.00	239.00		0.00	239.00
6282-428	CLINI_DENTAL SUPPLIES	3,974.00	6,734.00		0.00	6,734.00
6282-551	CLINI_LIC&DUES-PT CARE RELATED	1,575.00	45.00		0.00	45.00
6485-151	C5_WAGES-EES-NAS	152,956.00	182,906.00		0.00	182,906.00
6485-260	C5-WAGES-HCC INTERCOMPANY	111,653.00	36,945.00		0.00	36,945.00
6485-411	C5_OFFICE SUPPLIES	228.00	209.00		0.00	209.00
6485-421	C5_NURSING SUPPLIES	15,084.00	14,476.00		0.00	14,476.00
6486-131	C6_WAGES-EES-RNS	47,236.00	43,833.00		0.00	43,833.00
6486-141	C6_WAGES-EES-LPNS	94,580.00	93,370.00		0.00	93,370.00
6486-151	C6_WAGES-EES-NAS	14,973.00	192,173.00		0.00	192,173.00
6486-260	C6-WAGES-EES HCC INTERCOMPANY	66,039.00	16,063.00		0.00	16,063.00
6486-411	C6_OFFICE SUPPLIES	228.00	247.00		0.00	247.00
6486-421	C6_NURSING SUPPLIES	13,024.00	12,759.00		0.00	12,759.00
7000-191	HOME CARE-OVERHEAD SALARY ALL	(24,527.00)	(9,480.00)		0.00	(9,480.00)
7000-596	HOME CARE-ALLOCATED BENEFITS	36,843.00	9,917.00		0.00	9,917.00
8065.0H	HCF Other Non Nursing Facility Expense Benefits All	0.00	0.00		(51,806.00)	(51,806.00)
				CAIDJE - 1	(51,806.00)	
Subtotal : None		3,048,348.00	5,967,982.00		0.00	5,967,982.00
Total [2000] Revenue and Expenses		3,048,348.00	5,967,982.00		0.00	5,967,982.00
Sum of Account Groups		0.00	0.00		0.00	0.00

Tickmarks

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Client: **A443818 - Bethany Health Care Center, Inc.**
Engagement: **MDMC 2023 - Bethany Health Care Center, Inc.**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-02 - MCD SNF-CR Groupings**

Account	Description	FS CP 12/31/2023	JE Ref #	CAIDJE 12/31/2023	CAID CP 12/31/2023	FS PP-1 12/31/2022
Group : [S6L1.1C1]	Cash and Cash Equivalents					
Subgroup : None						
1100-108	CASH - MIDDLESEX - PAYROLL	2,906.00		0.00	2,906.00	2,906.00
1100-108	CASH - MIDDLESEX - PAYROLL NEW	3,828.00		0.00	3,828.00	7,375.00
1100-510	CASH-MIDDLESEX-OPERATING	351,585.00		0.00	351,585.00	599,239.00
1100-511	CASH-BANKS - MX DESIGNATED	408,067.00		0.00	408,067.00	362,452.00
1100-610	CASH-MIDDLESEX-RESIDENT ACTIV	4,539.00		0.00	4,539.00	6,393.00
1100-800	CASH - MIDDLESEX PPP FUNDS	7,470.00		0.00	7,470.00	6,070.00
1115-100	PETTY CASH_ADMINISTRATOR	1,400.00		0.00	1,400.00	1,400.00
1115-150	PETTY CASH_ACTIVITIES-MAIN	650.00		0.00	650.00	650.00
1115-200	PETTY CASH-2ND FLR ACTIV	200.00		0.00	200.00	200.00
Subtotal : None		<u>780,655.00</u>		<u>0.00</u>	<u>780,655.00</u>	<u>986,685.00</u>
Total [S6L1.1C1]	Cash and Cash Equivalents	<u>780,655.00</u>		<u>0.00</u>	<u>780,655.00</u>	<u>986,685.00</u>
Group : [S6L1.4C1]	Other Cash & Equivalents					
Subgroup : None						
1100-710	CASH-MIDDLESEX-SCHOLARSHIP FND	1,550.00		0.00	1,550.00	1,450.00
1110-510	CASH-MIDDLESEX-RESTRICTED	474,759.00		0.00	474,759.00	542,893.00
Subtotal : None		<u>476,309.00</u>		<u>0.00</u>	<u>476,309.00</u>	<u>544,343.00</u>
Total [S6L1.4C1]	Other Cash & Equivalents	<u>476,309.00</u>		<u>0.00</u>	<u>476,309.00</u>	<u>544,343.00</u>
Group : [S6L1.5C1]	Payer Accounts Receivable					
Subgroup : [S6L1.5C1A]	A/R Self-Pay Patients (Private)					
1130-600	HOME CARE A/R - PRIVATE PAY	19,302.00		0.00	19,302.00	14,904.00
1140-150	A/R-CONG-SNF RM & BOARD	33,681.00		0.00	33,681.00	33,681.00
1145-100	A/R-PRV-SNF-R&B	(36,904.00)		0.00	(36,904.00)	112,974.00
1172-530	A/R-MDCRE-PRT B-LAY-CO-PAY-SNF	(426.00)		0.00	(426.00)	63.00
Subtotal [S6L1.5C1A]	A/R Self-Pay Patients (Private)	<u>15,653.00</u>		<u>0.00</u>	<u>15,653.00</u>	<u>161,622.00</u>
Subgroup : [S6L1.5C1B]	A/R Managed Care Patients (Private)					
1190-150	A/R-TUFTS	198.00		0.00	198.00	209.00
Subtotal [S6L1.5C1B]	A/R Managed Care Patients (Private)	<u>198.00</u>		<u>0.00</u>	<u>198.00</u>	<u>209.00</u>
Subgroup : [S6L1.5C1D]	A/R Medicare Non Managed Care					
1171-400	A/R-MDCARE-ROOM AND BOARD	24,287.00		0.00	24,287.00	21,354.00
1171-450	A/R-MDCRE-RMBD-MCAD-CO-PAY	2,457.00		0.00	2,457.00	1,399.00
1172-300	A/R-MEDICARE-COB-CO-INS	3,409.00		0.00	3,409.00	933.00
1172-500	A/R-MDCRE-B-ANCILL-SNF	2,994.00		0.00	2,994.00	5,762.00
1175-150	A/R-MCRE CLNC PART B ANCILLAR	2,015.00		0.00	2,015.00	1,296.00
Subtotal [S6L1.5C1D]	A/R Medicare Non Managed Care	<u>35,162.00</u>		<u>0.00</u>	<u>35,162.00</u>	<u>30,744.00</u>
Subgroup : [S6L1.5C1E]	A/R Medicare Managed Care					
1180-600	A/R-EVRCRE-RM & BD	(47,295.00)		0.00	(47,295.00)	127,344.00
1183-650	A/R-EVRCR-ANCILLARIES	14,990.00		0.00	14,990.00	9,417.00
1185-655	A/R-EVRCR-ANC-CHAIR CAR	1,075.00		0.00	1,075.00	1,075.00
Subtotal [S6L1.5C1E]	A/R Medicare Managed Care	<u>(31,230.00)</u>		<u>0.00</u>	<u>(31,230.00)</u>	<u>137,836.00</u>
Subgroup : [S6L1.5C1F]	A/R Mass Medicaid Non Managed Care					
1131-200	A/R-MEDICAID-SNF-RM & BD-DMA	97,604.00		0.00	97,604.00	104,841.00
1131-230	A/R-MEDICAID-SNF-RESOURCES-LAY	50.00		0.00	50.00	50.00
1150-200	A/R-LVL IV-RM & BD-DMA	93,730.00		0.00	93,730.00	93,730.00
1190-050	A/R-OTHER COMM INS- RM & BD	(17,186.00)		0.00	(17,186.00)	(63,539.00)
Subtotal [S6L1.5C1F]	A/R Mass Medicaid Non Managed Care	<u>174,198.00</u>		<u>0.00</u>	<u>174,198.00</u>	<u>135,082.00</u>
Subgroup : [S6L1.5C1H]	A/R Mass Senior Care Organization					
1131-610	A/R-SCO UNITED HEALTH CARE	1,049,493.00		0.00	1,049,493.00	182,697.00
Subtotal [S6L1.5C1H]	A/R Mass Senior Care Organization	<u>1,049,493.00</u>		<u>0.00</u>	<u>1,049,493.00</u>	<u>182,697.00</u>
Subgroup : [S6L1.5C1L]	A/R Other Public Patients					
1130-602	HOME CARE A/R - LEVEL IV BAYP	(155.00)		0.00	(155.00)	31,631.00
Subtotal [S6L1.5C1L]	A/R Other Public Patients	<u>(155.00)</u>		<u>0.00</u>	<u>(155.00)</u>	<u>31,631.00</u>
Total [S6L1.5C1]	Payer Accounts Receivable	<u>1,243,319.00</u>		<u>0.00</u>	<u>1,243,319.00</u>	<u>679,821.00</u>
Group : [S6L1.6C1]	Less Reserve for Bad Debts					
Subgroup : None						
1200-000	ALLOWANCE FOR UNCOLLECTIBLES	(30,000.00)		0.00	(30,000.00)	(58,528.00)
1201-000	ALLOWANCE FOR SEQUESTRATION	(5,407.00)		0.00	(5,407.00)	2,068.00
Subtotal : None		<u>(24,593.00)</u>		<u>0.00</u>	<u>(24,593.00)</u>	<u>(56,460.00)</u>
Total [S6L1.6C1]	Less Reserve for Bad Debts	<u>(24,593.00)</u>		<u>0.00</u>	<u>(24,593.00)</u>	<u>(56,460.00)</u>
Group : [S6L1.8C1]	Receivable from Affiliates/Related Parties					
Subgroup : None						
1130-800	A/R-BETHANY HOME CARE	0.00		0.00	0.00	1,974,276.00
Subtotal : None		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>1,974,276.00</u>
Total [S6L1.8C1]	Receivable from Affiliates/Related Parties	<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>1,974,276.00</u>
Group : [S6L1.11C1]	Other Receivables					
Subgroup : None						
1125-250	A/R - HELPING HANDS	9,164.00		0.00	9,164.00	7,219.00
1130-700	A/R-ST. JOSEPH HALL DIETARY P	36,672.00		0.00	36,672.00	38,441.00
Subtotal : None		<u>45,836.00</u>		<u>0.00</u>	<u>45,836.00</u>	<u>45,660.00</u>
Total [S6L1.11C1]	Other Receivables	<u>45,836.00</u>		<u>0.00</u>	<u>45,836.00</u>	<u>45,660.00</u>
Group : [S6L1.13C1]	Prepaid Insurance					
Subgroup : None						
1221-100	PREPAID INSURANCE	36,864.00		0.00	36,864.00	50,501.00
Subtotal : None		<u>36,864.00</u>		<u>0.00</u>	<u>36,864.00</u>	<u>50,501.00</u>
Total [S6L1.13C1]	Prepaid Insurance	<u>36,864.00</u>		<u>0.00</u>	<u>36,864.00</u>	<u>50,501.00</u>
Group : [S6L1.15C1]	Other Prepaid Expenses					
Subgroup : None						
1221-250	PREPAID EXPENSES OTHER	48,213.00		0.00	48,213.00	21,018.00
Subtotal : None		<u>48,213.00</u>		<u>0.00</u>	<u>48,213.00</u>	<u>21,018.00</u>
Total [S6L1.15C1]	Other Prepaid Expenses	<u>48,213.00</u>		<u>0.00</u>	<u>48,213.00</u>	<u>21,018.00</u>
Group : [S6L1.17C1]	Other Current Assets					
Subgroup : None						
1227-100	MISC CUR ASSETS-EXCHANGE A/C	(52.00)		0.00	(52.00)	(2.00)
1231-100	MISC CURR ASSETS-GENERAL	1,680.00		0.00	1,680.00	1,917.00
1400-100	RIGHT OF USE ASSET	1,104,431.00		0.00	1,104,431.00	1,104,431.00
1420-100	ACCUMULATED AMORTIZATION_ROU	(180,727.00)		0.00	(180,727.00)	(103,838.00)
Subtotal : None		<u>925,332.00</u>		<u>0.00</u>	<u>925,332.00</u>	<u>1,002,408.00</u>
Total [S6L1.17C1]	Other Current Assets	<u>925,332.00</u>		<u>0.00</u>	<u>925,332.00</u>	<u>1,002,408.00</u>
Group : [S6L2.3C1]	Improvements - Cost					
Subgroup : [S6L2.3C1A]	Building Improvements					
1300-250	FXD ASSTS-BLDG IMPRV PRE 5/91	2,832,383.00		0.00	2,832,383.00	2,832,383.00
1300-400	FXD ASSTS-BLDG IMPRV POST 5/91	13,479,697.00		0.00	13,479,697.00	12,803,001.00
1300-700	FXD ASSTS-GRND IMPRV/MNTS	279,002.00		0.00	279,002.00	279,002.00
Subtotal [S6L2.3C1A]	Building Improvements	<u>16,591,082.00</u>		<u>0.00</u>	<u>16,591,082.00</u>	<u>15,914,386.00</u>
Subgroup : [S6L2.3C1D]	A/D Building Improvements					
1320-250	ACCM DEPRC-BLDG IMPRV PRE 5/91	(2,832,383.00)		0.00	(2,832,383.00)	(2,832,383.00)
1320-400	ACCM DEPRC-BLDG IMPRV POST 5/	(9,694,014.00)		0.00	(9,694,014.00)	(9,467,879.00)
1320-700	ACCM DEPRC-GROUND IMPRV/MNTS	(237,581.00)		0.00	(237,581.00)	(224,080.00)
Subtotal [S6L2.3C1D]	A/D Building Improvements	<u>(12,763,978.00)</u>		<u>0.00</u>	<u>(12,763,978.00)</u>	<u>(12,524,342.00)</u>
Total [S6L2.3C1]	Improvements - Cost	<u>3,827,104.00</u>		<u>0.00</u>	<u>3,827,104.00</u>	<u>3,390,044.00</u>
Group : [S6L2.4C1]	Equipment					
Subgroup : [S6L2.4C1A]	Equipment Cost					
1300-500	FXD ASSTS-EQUIPMENT	5,415,566.00		0.00	5,415,566.00	5,322,274.00
Subtotal [S6L2.4C1A]	Equipment Cost	<u>5,415,566.00</u>		<u>0.00</u>	<u>5,415,566.00</u>	<u>5,322,274.00</u>
Subgroup : [S6L2.4C1b]	A/D Equipment					
1320-500	ACCM DEPRC-EQUIPMENT	(4,576,119.00)		0.00	(4,576,119.00)	(4,437,581.00)
Subtotal [S6L2.4C1b]	A/D Equipment	<u>(4,576,119.00)</u>		<u>0.00</u>	<u>(4,576,119.00)</u>	<u>(4,437,581.00)</u>

676,696.00

(239,636.00)

93,292.00

(138,538.00)

Total [S6L2.4C1]	Equipment	<u>839,447.00</u>	<u>0.00</u>	<u>839,447.00</u>	<u>884,693.00</u>	
Group : [S6L2.5C1]	Software/Limited Life Assets					
Subgroup : [S6L2.5C1A]	Software Cost					
1300-550	FXD ASSTS - ACCTG SYS DEV CSTS	108,900.00	0.00	108,900.00	88,784.00	20,116.00
Subtotal [S6L2.5C1A]	Software Cost	<u>108,900.00</u>	<u>0.00</u>	<u>108,900.00</u>	<u>88,784.00</u>	
Subgroup : [S6L2.5C1B]	A/D Software					
1320-550	ACCUJ DEP - ACCTG SYS DEV CST	(62,235.00)	0.00	(62,235.00)	(42,133.00)	
Subtotal [S6L2.5C1B]	A/D Software	<u>(62,235.00)</u>	<u>0.00</u>	<u>(62,235.00)</u>	<u>(42,133.00)</u>	(20,102.00)
Total [S6L2.5C1]	Software/Limited Life Assets	<u>46,665.00</u>	<u>0.00</u>	<u>46,665.00</u>	<u>46,651.00</u>	
Group : [S6L2.6C1]	Motor Vehicle - Cost					
Subgroup : [S6L2.6C1A]	Motor Vehicle Cost					
1300-600	FXD ASSTS-MOTOR VEHICLES	143,670.00	0.00	143,670.00	143,670.00	0.00
Subtotal [S6L2.6C1A]	Motor Vehicle Cost	<u>143,670.00</u>	<u>0.00</u>	<u>143,670.00</u>	<u>143,670.00</u>	0.00
Subgroup : [S6L2.6C1B]	A/D Motor Vehicles					
1320-600	ACCM DEPRC-MOTOR VEHICLES	(29,838.00)	0.00	(29,838.00)	(15,471.00)	
Subtotal [S6L2.6C1B]	A/D Motor Vehicles	<u>(29,838.00)</u>	<u>0.00</u>	<u>(29,838.00)</u>	<u>(15,471.00)</u>	(14,367.00)
Total [S6L2.6C1]	Motor Vehicle - Cost	<u>113,832.00</u>	<u>0.00</u>	<u>113,832.00</u>	<u>128,199.00</u>	
Group : [S6L3.1C1]	Long Term Investments					
Subgroup : [S6L3.1C1]	New					
1255-600	INV HELD BY CONG-DONAT-BOARD	553,134.00	0.00	553,134.00	469,768.00	
Subtotal [S6L3.1C1]	New	<u>553,134.00</u>	<u>0.00</u>	<u>553,134.00</u>	<u>469,768.00</u>	
Total [S6L3.1C1]	Long Term Investments	<u>553,134.00</u>	<u>0.00</u>	<u>553,134.00</u>	<u>469,768.00</u>	
Group : [S6L3.4C1]	Construction in Progress					
Subgroup : [S6L3.4C1]	New					
1300-410	FIXED ASSETS - CIP	0.00	0.00	0.00	213,938.00	
Subtotal [S6L3.4C1]	New	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>213,938.00</u>	
Subgroup : None						
Subtotal : None		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
Total [S6L3.4C1]	Construction in Progress	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>213,938.00</u>	
Group : [S6L5.1C1]	Trade Payable					
Subgroup : None						
2111-100	ACCOUNTS PAYABLE-TRADE	(1,573,776.00)	0.00	(1,573,776.00)	(1,063,312.00)	
2111-150	ACCOUNTS PAYABLE - OFFSET	785,172.00	0.00	785,172.00	453,441.00	
2111-500	ACCOUNTS PAYABLE-CSJ-CONG.	(672,159.00)	0.00	(672,159.00)	(402,441.00)	
Subtotal : None		<u>(1,460,763.00)</u>	<u>0.00</u>	<u>(1,460,763.00)</u>	<u>(1,012,312.00)</u>	
Total [S6L5.1C1]	Trade Payable	<u>(1,460,763.00)</u>	<u>0.00</u>	<u>(1,460,763.00)</u>	<u>(1,012,312.00)</u>	
Group : [S6L5.2C1]	Accrued Expenses					
Subgroup : [S6L5.2C1]	New					
2300-800	DUE TO MEDICAID-USER FEE	(185,767.00)	0.00	(185,767.00)	(153,520.00)	
Subtotal [S6L5.2C1]	New	<u>(185,767.00)</u>	<u>0.00</u>	<u>(185,767.00)</u>	<u>(153,520.00)</u>	
Subgroup : None						
2121-100	ACCRUED EXPENSES-TRADE	(39,245.00)	0.00	(39,245.00)	(13,084.00)	
2121-400	ACCRUED EXPENSES-PENSION ACCR	(90,000.00)	0.00	(90,000.00)	(88,250.00)	
Subtotal : None		<u>(129,245.00)</u>	<u>0.00</u>	<u>(129,245.00)</u>	<u>(101,334.00)</u>	
Total [S6L5.2C1]	Accrued Expenses	<u>(315,012.00)</u>	<u>0.00</u>	<u>(315,012.00)</u>	<u>(254,854.00)</u>	
Group : [S6L5.3C1]	Due to Insurance Payers					
Subgroup : [S6L5.3C1G]	Due Other Payers Actual					
2255-500	DUE TO THIRD PARTY PAYERS	(35,012.00)	0.00	(35,012.00)	(92,566.00)	
Subtotal [S6L5.3C1G]	Due Other Payers Actual	<u>(35,012.00)</u>	<u>0.00</u>	<u>(35,012.00)</u>	<u>(92,566.00)</u>	
Total [S6L5.3C1]	Due to Insurance Payers	<u>(35,012.00)</u>	<u>0.00</u>	<u>(35,012.00)</u>	<u>(92,566.00)</u>	
Group : [S6L5.4C1]	Patient Funds Due					
Subgroup : None						
2250-100	DUE TO RESIDENT-SNF-PRIVATE	(4,402.00)	0.00	(4,402.00)	(4,402.00)	
Subtotal : None		<u>(4,402.00)</u>	<u>0.00</u>	<u>(4,402.00)</u>	<u>(4,402.00)</u>	
Total [S6L5.4C1]	Patient Funds Due	<u>(4,402.00)</u>	<u>0.00</u>	<u>(4,402.00)</u>	<u>(4,402.00)</u>	
Group : [S6L5.7C1]	Accrued Salaries & Payroll Liabilities					
Subgroup : [S6L5.7C1A]	Accrued Salaries					
2130-100	ACCR PIR-LAY WAGES	(205,794.00)	0.00	(205,794.00)	(223,147.00)	
2130-250	ACCR PIR-LAY-PTO ACCRUAL	(340,104.00)	0.00	(340,104.00)	(300,455.00)	
2130-500	ACCR PIR-CSJ WAGES	(1,886.00)	0.00	(1,886.00)	(3,300.00)	
2130-750	ACCR PIR-CSJ PTO ACCRUAL	(20,790.00)	0.00	(20,790.00)	(20,790.00)	
2140-100	ACCR FICA-PIR LAY ACCRUALS	(15,991.00)	0.00	(15,991.00)	(16,664.00)	
2140-250	ACCR FICA-LAY-PTO WAGES ACCRU	(26,018.00)	0.00	(26,018.00)	(22,985.00)	
Subtotal [S6L5.7C1A]	Accrued Salaries	<u>(610,583.00)</u>	<u>0.00</u>	<u>(610,583.00)</u>	<u>(587,341.00)</u>	
Subgroup : [S6L5.7C1C]	Accrued Payroll Taxes Payable					
2160-100	WHLDT-TAX-FICA WHLD	1,706.00	0.00	1,706.00	1,474.00	
2160-200	WHLDT-TAX-FED TAX-WHLD	751.00	0.00	751.00	662.00	
2160-300	WHLDT-TAX-STATE TAX WHLD	487.00	0.00	487.00	417.00	
Subtotal [S6L5.7C1C]	Accrued Payroll Taxes Payable	<u>2,944.00</u>	<u>0.00</u>	<u>2,944.00</u>	<u>2,553.00</u>	
Subgroup : [S6L5.7C1D]	Other Payroll Liabilities					
2165-250	PIR WHDLG-LEIVES ON WAGES	203.00	0.00	203.00	410.00	
2165-550	PIR WH-IDS/FIDELITY-403B	(11,352.00)	0.00	(11,352.00)	(10,700.00)	
2165-600	PIR WHDLG-SHORT-TERM DISABIL	(612.00)	0.00	(612.00)	(859.00)	
2165-700	PIR WHDLG-HCRA	(611.00)	0.00	(611.00)	(700.00)	
2165-950	PIR WHDLG-LIBERTY MUTUAL INS	0.00	0.00	0.00	(89.00)	
Subtotal [S6L5.7C1D]	Other Payroll Liabilities	<u>(12,372.00)</u>	<u>0.00</u>	<u>(12,372.00)</u>	<u>(11,938.00)</u>	
Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	<u>(620,011.00)</u>	<u>0.00</u>	<u>(620,011.00)</u>	<u>(596,726.00)</u>	
Group : [S6L5.9C1]	Accrued Interest Payable					
Subgroup : None						
2121-750	ACCRUED EXP-INTEREST PAYABLE	(61,390.00)	0.00	(61,390.00)	(10,874.00)	
Subtotal : None		<u>(61,390.00)</u>	<u>0.00</u>	<u>(61,390.00)</u>	<u>(10,874.00)</u>	
Total [S6L5.9C1]	Accrued Interest Payable	<u>(61,390.00)</u>	<u>0.00</u>	<u>(61,390.00)</u>	<u>(10,874.00)</u>	
Group : [S6L5.10C1]	Other Current Liabilities					
Subgroup : [S6L5.10C1]	New					
2200-100	UNEARNED REV- SNF-PRIVATE	0.00	0.00	0.00	(18,711.00)	
2200-400	UNEARNED REV-PRIVATE	(1,600.00)	0.00	(1,600.00)	(3,000.00)	
2220-100	DEFERRED GRANT REVENUE	(344,543.00)	0.00	(344,543.00)	(177,216.00)	
Subtotal [S6L5.10C1]	New	<u>(346,143.00)</u>	<u>0.00</u>	<u>(346,143.00)</u>	<u>(198,927.00)</u>	
Subgroup : None						
2250-200	DUE TO RESIDENT COUNCIL	(4,539.00)	0.00	(4,539.00)	(6,393.00)	
2331-100	MISC CURR LIAB- GENERAL	(25,863.00)	0.00	(25,863.00)	(25,868.00)	
Subtotal : None		<u>(30,402.00)</u>	<u>0.00</u>	<u>(30,402.00)</u>	<u>(32,261.00)</u>	
Total [S6L5.10C1]	Other Current Liabilities	<u>(376,545.00)</u>	<u>0.00</u>	<u>(376,545.00)</u>	<u>(231,188.00)</u>	
Group : [S6L6.1C1]	Mortgage Payable					
Subgroup : None						
2320-000	AIB LOAN-CURRENT PORTION	(98,502.00)	0.00	(98,502.00)	(121,297.00)	
2420-000	AIB LOAN-LONG TERM PORTION	(2,655,489.00)	0.00	(2,655,489.00)	(2,753,531.00)	
Subtotal : None		<u>(2,753,991.00)</u>	<u>0.00</u>	<u>(2,753,991.00)</u>	<u>(2,874,828.00)</u>	
Total [S6L6.1C1]	Mortgage Payable	<u>(2,753,991.00)</u>	<u>0.00</u>	<u>(2,753,991.00)</u>	<u>(2,874,828.00)</u>	120,837.00
Group : [S6L6.2C1]	Due to Related Parties, Subsidiaries & Affiliates					
Subgroup : None						
2400-CLA	Affiliate/Working Capital Debt	0.00	(610,012.00)	(610,012.00)	0.00	
Subtotal : None		<u>0.00</u>	<u>(610,012.00)</u>	<u>(610,012.00)</u>	<u>0.00</u>	
Total [S6L6.2C1]	Due to Related Parties, Subsidiaries & Affiliates	<u>0.00</u>	<u>(610,012.00)</u>	<u>(610,012.00)</u>	<u>0.00</u>	
Group : [S6L6.3C1]	Other Long Term Debt					
Subgroup : None						
2333-100	LEASE LIABILITY	(690,034.00)	610,012.00	(80,022.00)	(812,410.00)	
2333-CLA	Short Term Lease Liability	(121,529.00)	0.00	(121,529.00)	(115,264.00)	
2415-000	NOTE PAYABLE-LNG TERM PORT	1.00	0.00	1.00	0.00	
Subtotal : None		<u>(811,562.00)</u>	<u>610,012.00</u>	<u>(201,550.00)</u>	<u>(927,674.00)</u>	

Total [S6L6.3C1]	Other Long Term Debt	<u>(811,562.00)</u>	<u>610,012.00</u>	<u>(201,550.00)</u>	<u>(927,674.00)</u>	(2,955,541.00)
Group : [S6L8A.1C1]	Net Assets Without Donor Restrictions					
Subgroup : None						
2461-000	NET ASSETS	<u>(3,823,113.00)</u>	<u>0.00</u>	<u>(3,823,113.00)</u>	<u>(3,381,071.00)</u>	
Subtotal : None		<u>(3,823,113.00)</u>	<u>0.00</u>	<u>(3,823,113.00)</u>	<u>(3,381,071.00)</u>	
Total [S6L8A.1C1]	Net Assets Without Donor Restrictions	<u>(3,823,113.00)</u>	<u>0.00</u>	<u>(3,823,113.00)</u>	<u>(3,381,071.00)</u>	710819 (3,112,294.00)
Group : [S6L8A.1C2]	Net Assets With Donor Restrictions					
Subgroup : None						
2450-100	NET ASSETS-RESTRC-BRD-PLNT FU	<u>(1,550.00)</u>	<u>0.00</u>	<u>(1,550.00)</u>	<u>(1,450.00)</u>	
2459-100	NET ASSETS-TEMP RESTRSCD FUN	<u>(551,555.00)</u>	<u>0.00</u>	<u>(551,555.00)</u>	<u>(704,119.00)</u>	
2459-150	Satisfaction of restriction	<u>534,807.00</u>	<u>0.00</u>	<u>534,807.00</u>	<u>312,171.00</u>	
2460-100	SUBSIDY FROM CONGREGATION	<u>(4,600,000.00)</u>	<u>0.00</u>	<u>(4,600,000.00)</u>	<u>(3,650,000.00)</u>	
Subtotal : None		<u>(4,618,298.00)</u>	<u>0.00</u>	<u>(4,618,298.00)</u>	<u>(4,043,398.00)</u>	3375724 (1,242,574.00)
Total [S6L8A.1C2]	Net Assets With Donor Restrictions	<u>(4,618,298.00)</u>	<u>0.00</u>	<u>(4,618,298.00)</u>	<u>(4,043,398.00)</u>	
Group : [S2L1.1C1]	Private Pay					
Subgroup : None						
4110-100	SNF-R&B_PRIVATE	<u>(1,651,932.00)</u>	<u>0.00</u>	<u>(1,651,932.00)</u>	<u>(1,795,575.00)</u>	
4111-100	SNF_BED HD_PRIVATE	<u>(1,350.00)</u>	<u>0.00</u>	<u>(1,350.00)</u>	<u>(17,480.00)</u>	
4410-100	R&B RES CA_PRIVATE	<u>(483,866.00)</u>	<u>0.00</u>	<u>(483,866.00)</u>	<u>(652,320.00)</u>	
4410-150	R&B RES CA_CONGREGATION	<u>(409,286.00)</u>	<u>0.00</u>	<u>(409,286.00)</u>	<u>(486,648.00)</u>	
4411-100	RC-RM&B-BED HOLD_PRIVATE	<u>(2,712.00)</u>	<u>0.00</u>	<u>(2,712.00)</u>	<u>(4,536.00)</u>	
4411-150	RC-RM&B-BED HOLD_CONGREGATION	<u>(1,808.00)</u>	<u>0.00</u>	<u>(1,808.00)</u>	<u>(1,728.00)</u>	
4413-201	PY-RES RB_PY-PRIVATE	<u>8,704.00</u>	<u>0.00</u>	<u>8,704.00</u>	<u>0.00</u>	
5110-150	S CA RB_CONGREGATION	<u>892.00</u>	<u>0.00</u>	<u>892.00</u>	<u>0.00</u>	
Subtotal : None		<u>(2,541,360.00)</u>	<u>0.00</u>	<u>(2,541,360.00)</u>	<u>(2,958,287.00)</u>	
Total [S2L1.1C1]	Private Pay	<u>(2,541,360.00)</u>	<u>0.00</u>	<u>(2,541,360.00)</u>	<u>(2,958,287.00)</u>	
Group : [S2L1.4C1]	Medicare-Fee-For-Service					
Subgroup : None						
4110-400	SNF-R&B_MEDICARE PART A	<u>(111,400.00)</u>	<u>0.00</u>	<u>(111,400.00)</u>	<u>(130,195.00)</u>	
5110-400	S CA RB_MEDICARE PART A	<u>(46,705.00)</u>	<u>0.00</u>	<u>(46,705.00)</u>	<u>(28,276.00)</u>	
Subtotal : None		<u>(158,105.00)</u>	<u>0.00</u>	<u>(158,105.00)</u>	<u>(158,471.00)</u>	
Total [S2L1.4C1]	Medicare-Fee-For-Service	<u>(158,105.00)</u>	<u>0.00</u>	<u>(158,105.00)</u>	<u>(158,471.00)</u>	
Group : [S2L1.5C1]	Medicare Managed Care (Part C)					
Subgroup : None						
4110-600	SNF-R&B_UHC MCR SKILLED R&B	<u>(416,646.00)</u>	<u>0.00</u>	<u>(416,646.00)</u>	<u>(352,237.00)</u>	
5110-600	S CA RB_UHC MCR SKILLED R&B	<u>(999.00)</u>	<u>0.00</u>	<u>(999.00)</u>	<u>0.00</u>	
Subtotal : None		<u>(417,645.00)</u>	<u>0.00</u>	<u>(417,645.00)</u>	<u>(352,237.00)</u>	
Total [S2L1.5C1]	Medicare Managed Care (Part C)	<u>(417,645.00)</u>	<u>0.00</u>	<u>(417,645.00)</u>	<u>(352,237.00)</u>	
Group : [S2L1.6C1]	MassHealth Fee-for-Service					
Subgroup : None						
4110-200	SNF-R&B_MEDICAID	<u>(1,585,221.00)</u>	<u>349,872.00</u>	<u>(1,235,349.00)</u>	<u>(1,191,390.00)</u>	
4111-200	SNF_BED HD_MEDICAID	<u>(1,900.00)</u>	<u>0.00</u>	<u>(1,900.00)</u>	<u>(6,975.00)</u>	
5110-200	S CA RB_MEDICAID	<u>563,914.00</u>	<u>0.00</u>	<u>563,914.00</u>	<u>457,276.00</u>	
Subtotal : None		<u>(1,023,207.00)</u>	<u>349,872.00</u>	<u>(673,335.00)</u>	<u>(741,089.00)</u>	
Total [S2L1.6C1]	MassHealth Fee-for-Service	<u>(1,023,207.00)</u>	<u>349,872.00</u>	<u>(673,335.00)</u>	<u>(741,089.00)</u>	
Group : [S2L1.8C1]	Senior Care Options					
Subgroup : None						
4110-610	SNF-R&B_R & B SCO United HC	<u>(5,612,120.00)</u>	<u>0.00</u>	<u>(5,612,120.00)</u>	<u>(4,372,250.00)</u>	
4111-610	SNF_BED HD_R & B SCO United HC	<u>(4,655,130.00)</u>	<u>0.00</u>	<u>(4,655,130.00)</u>	<u>(5,607,120.00)</u>	
4119-610	SNF_PT_R & B SCO EVERCARE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(630.00)</u>	
4127-600	SNF SM BAL_EVERCARE R&B	<u>348.00</u>	<u>0.00</u>	<u>348.00</u>	<u>0.00</u>	
4139-600	MISC_EVERCARE R&B-DIV SAVE PO	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(61,850.00)</u>	
5110-610	SNF CA RB_SCO United HC	<u>3,500,130.00</u>	<u>0.00</u>	<u>3,500,130.00</u>	<u>3,899,176.00</u>	
5111-200	SNF-CA-RB_MEDICAID	<u>1,580.00</u>	<u>0.00</u>	<u>1,580.00</u>	<u>5,774.00</u>	
5111-610	SNF-CA-RB_BD HLD SCO United HC	<u>65,033.00</u>	<u>0.00</u>	<u>65,033.00</u>	<u>25,473.00</u>	
Subtotal : None		<u>(6,700,159.00)</u>	<u>0.00</u>	<u>(6,700,159.00)</u>	<u>(6,111,427.00)</u>	
Total [S2L1.8C1]	Senior Care Options	<u>(6,700,159.00)</u>	<u>0.00</u>	<u>(6,700,159.00)</u>	<u>(6,111,427.00)</u>	
Group : [S2L1.12C1]	Medicaid Patient Paid Amount					
Subgroup : None						
4110-210	SNF-R&B_RESRC/CONG/MCAD	<u>0.00</u>	<u>(349,872.00)</u>	<u>(349,872.00)</u>	<u>0.00</u>	
Subtotal : None		<u>0.00</u>	<u>(349,872.00)</u>	<u>(349,872.00)</u>	<u>0.00</u>	
Total [S2L1.12C1]	Medicaid Patient Paid Amount	<u>0.00</u>	<u>(349,872.00)</u>	<u>(349,872.00)</u>	<u>0.00</u>	
Group : [S2L1.13C1]	DTA & EAEDC					
Subgroup : None						
4410-200	R&B RES CA_MEDICAID	<u>(2,398,990.00)</u>	<u>0.00</u>	<u>(2,398,990.00)</u>	<u>(2,563,488.00)</u>	
4411-200	RC-RM&B-BEDHLD_MEDICAID	<u>(7,910.00)</u>	<u>0.00</u>	<u>(7,910.00)</u>	<u>(11,664.00)</u>	
4413-200	PY-RES RB_MEDICAID	<u>(4,664.00)</u>	<u>0.00</u>	<u>(4,664.00)</u>	<u>45.00</u>	
4413-600	PY-RES RB_EVERCARE R&B	<u>(747.00)</u>	<u>0.00</u>	<u>(747.00)</u>	<u>348.00</u>	
5410-200	RC-R&B-CA_MEDICAID	<u>752,951.00</u>	<u>0.00</u>	<u>752,951.00</u>	<u>863,399.00</u>	
5411-200	WRC-CA LVIS_MEDICAID	<u>5,107.00</u>	<u>0.00</u>	<u>5,107.00</u>	<u>7,339.00</u>	
Subtotal : None		<u>(1,654,253.00)</u>	<u>0.00</u>	<u>(1,654,253.00)</u>	<u>(1,704,021.00)</u>	
Total [S2L1.13C1]	DTA & EAEDC	<u>(1,654,253.00)</u>	<u>0.00</u>	<u>(1,654,253.00)</u>	<u>(1,704,021.00)</u>	
Group : [S2L1.1C2]	Ancillary-Private Pay					
Subgroup : None						
4118-100	SNF-RX_PRIVATE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(626.00)</u>	
4129-100	SNF CHAIR CAR_PRIVATE	<u>(40.00)</u>	<u>0.00</u>	<u>(40.00)</u>	<u>0.00</u>	
Subtotal : None		<u>(40.00)</u>	<u>0.00</u>	<u>(40.00)</u>	<u>(626.00)</u>	
Total [S2L1.1C2]	Ancillary-Private Pay	<u>(40.00)</u>	<u>0.00</u>	<u>(40.00)</u>	<u>(626.00)</u>	
Group : [S2L1.4C2]	Ancillary-Medicare Fee-for-Service					
Subgroup : None						
4114-400	SNF-LAB_MEDICARE PART A	<u>(1,786.00)</u>	<u>0.00</u>	<u>(1,786.00)</u>	<u>(1,622.00)</u>	
4115-400	SNF X-RAY_MEDICARE PART A	<u>(625.00)</u>	<u>0.00</u>	<u>(625.00)</u>	<u>0.00</u>	
4118-400	SNF-RX_MEDICARE PART A	<u>(5,058.00)</u>	<u>0.00</u>	<u>(5,058.00)</u>	<u>(4,473.00)</u>	
4119-400	SNF_PT_MEDICARE PART A	<u>(12,674.00)</u>	<u>0.00</u>	<u>(12,674.00)</u>	<u>(12,645.00)</u>	
4119-500	SNF_PT_MEDICARE PART B	<u>(26,179.00)</u>	<u>0.00</u>	<u>(26,179.00)</u>	<u>(24,684.00)</u>	
4120-400	SNF-OT_MEDICARE PART A	<u>(14,571.00)</u>	<u>0.00</u>	<u>(14,571.00)</u>	<u>(11,188.00)</u>	
4120-500	SNF-OT_MEDICARE PART B	<u>(16,112.00)</u>	<u>0.00</u>	<u>(16,112.00)</u>	<u>(21,891.00)</u>	
4121-400	SNF-ST_MEDICARE PART A	<u>(1,682.00)</u>	<u>0.00</u>	<u>(1,682.00)</u>	<u>(275.00)</u>	
4121-500	SNF-ST_MEDICARE PART B	<u>(6,321.00)</u>	<u>0.00</u>	<u>(6,321.00)</u>	<u>(1,283.00)</u>	
4133-500	SNF FLU SHOT_MEDICARE PART B	<u>(5,489.00)</u>	<u>0.00</u>	<u>(5,489.00)</u>	<u>(3,400.00)</u>	
5109-400	SNF CA ANC_MEDICARE PART A	<u>36,397.00</u>	<u>0.00</u>	<u>36,397.00</u>	<u>30,203.00</u>	
5109-500	SNF CA ANC_MEDICARE PART B	<u>8,826.00</u>	<u>0.00</u>	<u>8,826.00</u>	<u>6,597.00</u>	
Subtotal : None		<u>(47,274.00)</u>	<u>0.00</u>	<u>(47,274.00)</u>	<u>(44,661.00)</u>	
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	<u>(47,274.00)</u>	<u>0.00</u>	<u>(47,274.00)</u>	<u>(44,661.00)</u>	
Group : [S2L1.6C2]	Ancillary-MassHealth Fee-for-Service					
Subgroup : None						
4119-200	SNF_PT_MEDICAID	<u>(1,227.00)</u>	<u>0.00</u>	<u>(1,227.00)</u>	<u>0.00</u>	
5109-200	SNF CA ANC_MEDICAID	<u>1,292.00</u>	<u>0.00</u>	<u>1,292.00</u>	<u>634.00</u>	
Subtotal : None		<u>65.00</u>	<u>0.00</u>	<u>65.00</u>	<u>634.00</u>	
Total [S2L1.6C2]	Ancillary-MassHealth Fee-for-Service	<u>65.00</u>	<u>0.00</u>	<u>65.00</u>	<u>634.00</u>	
Group : [S2L1.8C2]	Ancillary-Senior Care Options					
Subgroup : None						
4114-050	SNF-LAB_OTHER COMMERCIAL INS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(171.00)</u>	
4114-600	SNF-LAB_EVERCARE R&B	<u>(6,510.00)</u>	<u>0.00</u>	<u>(6,510.00)</u>	<u>(8,011.00)</u>	
4115-050	SNF X-RAY_OTHER COMMERCIAL INS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(323.00)</u>	
4115-600	SNF X-RAY_EVERCARE R&B	<u>(1,422.00)</u>	<u>0.00</u>	<u>(1,422.00)</u>	<u>(2,446.00)</u>	
4118-050	SNF-RX_OTHER COMMERCIAL INS	<u>(1,066.00)</u>	<u>0.00</u>	<u>(1,066.00)</u>	<u>(338.00)</u>	
4118-600	SNF-RX_EVERCARE R&B	<u>(19,466.00)</u>	<u>0.00</u>	<u>(19,466.00)</u>	<u>(24,693.00)</u>	
4119-050	SNF_PT_OTHER COMMERCIAL INS	<u>(71,672.00)</u>	<u>0.00</u>	<u>(71,672.00)</u>	<u>(53,894.00)</u>	
4119-600	SNF_PT_EVERCARE R&B	<u>(27,656.00)</u>	<u>0.00</u>	<u>(27,656.00)</u>	<u>(30,288.00)</u>	
4120-050	SNF-OT_OTHER COMMERCIAL INS	<u>(38,164.00)</u>	<u>0.00</u>	<u>(38,164.00)</u>	<u>(36,282.00)</u>	
4120-600	SNF-OT_EVERCARE R&B	<u>(30,864.00)</u>	<u>0.00</u>	<u>(30,864.00)</u>	<u>(35,808.00)</u>	
4121-050	SNF-ST_OTHER COMMERCIAL INS	<u>(34,761.00)</u>	<u>0.00</u>	<u>(34,761.00)</u>	<u>(10,232.00)</u>	
4121-600	SNF-ST_EVERCARE R&B	<u>(5,458.00)</u>	<u>0.00</u>	<u>(5,458.00)</u>	<u>(1,650.00)</u>	
4125-050	SNF-DME_OTHER COMMERCIAL INS	<u>(4,373.00)</u>	<u>0.00</u>	<u>(4,373.00)</u>	<u>(2,818.00)</u>	
4128-650	SNF INR_EVERCARE ANC	<u>(360.00)</u>	<u>0.00</u>	<u>(360.00)</u>	<u>(635.00)</u>	
4129-650	SNF CHAIRCAR_EVERCARE ANC	<u>(4,283.00)</u>	<u>0.00</u>	<u>(4,283.00)</u>	<u>0.00</u>	
4130-650	SNF BLOODGLUCOSE_EVERCARE ANC	<u>(7,472.00)</u>	<u>0.00</u>	<u>(7,472.00)</u>	<u>(13,970.00)</u>	
4133-050	SNF FLU SHOTS-OTHER COMMERCIA	<u>(615.00)</u>	<u>0.00</u>	<u>(615.00)</u>	<u>(495.00)</u>	
4133-600	SNF FLU SHOT_EVERCARE	<u>(23,332.00)</u>	<u>0.00</u>	<u>(23,332.00)</u>	<u>(13,664.00)</u>	
4133-650	SNF FLU SHOT_EVERCARE ANC	<u>(192.00)</u>	<u>0.00</u>	<u>(192.00)</u>	<u>0.00</u>	
5109-050	SNF CA ANC_OTHER COMMERCIAL I	<u>3,952.00</u>	<u>0.00</u>	<u>3,952.00</u>	<u>7,401.00</u>	
5109-600	SNF CA ANC_EVERCARE R&B	<u>91,731.00</u>	<u>0.00</u>	<u>91,731.00</u>	<u>102,858.00</u>	
5109-649	SNF CA ANC_EVERCARE PER DIEM	<u>(16,001.00)</u>	<u>0.00</u>	<u>(16,001.00)</u>	<u>(10,714.00)</u>	

5109-650	SNF CA ANC_EVERCARE ANC	(263.00)	0.00	(263.00)	2,609.00
Subtotal : None		<u>(198,267.00)</u>	<u>0.00</u>	<u>(198,267.00)</u>	<u>(133,564.00)</u>
Total [S2L1.8C2]	Ancillary-Senior Care Options	<u>(198,267.00)</u>	<u>0.00</u>	<u>(198,267.00)</u>	<u>(133,564.00)</u>
Group : [S2L1.13C2]	Ancillary-OTA & EAEDC				
Subgroup : None					
4419-500	RC-PT_MEDICARE PART B	0.00	0.00	0.00	(4,417.00)
4420-500	RC_OT_MEDICARE PART B	0.00	0.00	0.00	(2,132.00)
4421-500	RC_ST_MEDICARE PART B	0.00	0.00	0.00	(183.00)
4429-650	RC_CHRICAR_EVERCARE ANC	(4,386.00)	0.00	(4,386.00)	0.00
5409-500	RC-CIA-ANC_MEDICARE PART B	52.00	0.00	52.00	704.00
5409-649	RC-CIA-ANC_EVERCARE PER DIEM	(951.00)	0.00	(951.00)	(941.00)
5410-050	RES CARE-R & B-CIA-OTHER COMM	345.00	0.00	345.00	0.00
Subtotal : None		<u>(4,936.00)</u>	<u>0.00</u>	<u>(4,936.00)</u>	<u>(6,969.00)</u>
Total [S2L1.13C2]	Ancillary-OTA & EAEDC	<u>(4,936.00)</u>	<u>0.00</u>	<u>(4,936.00)</u>	<u>(6,969.00)</u>
Group : [S2L3.2C1]	Endowment & Other Non Recoverable Revenue				
Subgroup : None					
4137-100	GAIN ON SALE OF ASSETS	0.00	0.00	0.00	(8,700.00)
4139-800	COVID-19_STIMULUS-MH_50%	0.00	0.00	0.00	(389,304.00)
4139-850	COVID - MH TESTING REIMB	(69,360.00)	0.00	(69,360.00)	(369,689.00)
4139-900	COVID - HHS STIMULUS FUNDS	0.00	0.00	0.00	(317,923.00)
4139-975	COVID-MA EMERG PAID LEAVE	0.00	0.00	0.00	(33,438.00)
4142-150	GRANT INC RELEASED - CAPITAL	(67,673.00)	0.00	(67,673.00)	(113,753.00)
4143-100	DVLPMT-RELEASED FROM RESTRICT	(6,060.00)	0.00	(6,060.00)	(5,858.00)
4143-200	DVLPMT INC_GENL-ANNUAL FUND U	(500,786.00)	0.00	(500,786.00)	(403,594.00)
4150-300	Restricted Contributions FS presentation	(87,600.00)	0.00	(87,600.00)	(159,807.00)
4170-100	POOLED INV-INV INCOME_PRIVATE	(6,007.00)	0.00	(6,007.00)	(6,886.00)
4171-100	POOLED INV-UNREAL_GN_PRIVATE	(58,377.00)	0.00	(58,377.00)	112,472.00
4172-100	POOLED INV-INV-REAL G_PRIVATE	(16,981.00)	0.00	(16,981.00)	(19,240.00)
4179-800	DONATION-AOCT_IN KIND	(38,603.00)	0.00	(38,603.00)	(38,603.00)
4182-800	LEASE CONT_IN KIND	(42,000.00)	0.00	(42,000.00)	(42,000.00)
Subtotal : None		<u>(895,449.00)</u>	<u>0.00</u>	<u>(895,449.00)</u>	<u>(1,795,923.00)</u>
Total [S2L3.2C1]	Endowment & Other Non Recoverable Revenue	<u>(895,449.00)</u>	<u>0.00</u>	<u>(895,449.00)</u>	<u>(1,795,923.00)</u>
Group : [S2L3.6C1]	Prior Year Retroactive Revenue				
Subgroup : None					
4113-201	PY-SNF-RB_PY-MEDICARE	0.00	0.00	0.00	112.00
Subtotal : None		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>112.00</u>
Total [S2L3.6C1]	Prior Year Retroactive Revenue	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>112.00</u>
Group : [S2L3.9C1]	Administrative & General Recoverable Income				
Subgroup : None					
4139-100	TELEPHONE_PRIVATE	0.00	0.00	0.00	(1,999.00)
4139-100	MISC_INCOME	(16,732.00)	0.00	(16,732.00)	(18,972.00)
Subtotal : None		<u>(16,732.00)</u>	<u>0.00</u>	<u>(16,732.00)</u>	<u>(20,971.00)</u>
Total [S2L3.9C1]	Administrative & General Recoverable Income	<u>(16,732.00)</u>	<u>0.00</u>	<u>(16,732.00)</u>	<u>(20,971.00)</u>
Group : [S2L3.11C1]	Variable Recoverable Income				
Subgroup : None					
4139-150	MISC INCOME - OTHER RENTAL INC	(8,014.00)	0.00	(8,014.00)	(62,132.00)
Subtotal : None		<u>(8,014.00)</u>	<u>0.00</u>	<u>(8,014.00)</u>	<u>(62,132.00)</u>
Total [S2L3.11C1]	Variable Recoverable Income	<u>(8,014.00)</u>	<u>0.00</u>	<u>(8,014.00)</u>	<u>(62,132.00)</u>
Group : [SOBREL2.4C1]	Outpatient Services Revenue				
Subgroup : None					
4575-900	CLINIC INC-MISC_INCOME	(9,568.00)	0.00	(9,568.00)	(9,545.00)
Subtotal : None		<u>(9,568.00)</u>	<u>0.00</u>	<u>(9,568.00)</u>	<u>(9,545.00)</u>
Total [SOBREL2.4C1]	Outpatient Services Revenue	<u>(9,568.00)</u>	<u>0.00</u>	<u>(9,568.00)</u>	<u>(9,545.00)</u>
Group : [SOBREL2.8C1]	Other Revenue				
Subgroup : None					
4134-100	DIET INCM_PRIVATE	(33,892.00)	0.00	(33,892.00)	(30,186.00)
4136-100	DIET-ST JOSEPH HALL MEAL PROG	(352,092.00)	0.00	(352,092.00)	(311,454.00)
4136-102	ST JOSEPH HALL FOOD PROGRAM-	0.00	0.00	0.00	(136,004.00)
4136-103	ST JOSEPH HALL FOOD PROGRAM-	0.00	0.00	0.00	(19,523.00)
4143-600	DVLPMT INC_CAPITAL RESTRICTED	(528,747.00)	0.00	(528,747.00)	(306,313.00)
4143-705	DVLPMT INC-PRIOR VR ADJ	0.00	0.00	0.00	45,000.00
Subtotal : None		<u>(914,731.00)</u>	<u>0.00</u>	<u>(914,731.00)</u>	<u>(159,496.00)</u>
Total [SOBREL2.8C1]	Other Revenue	<u>(914,731.00)</u>	<u>0.00</u>	<u>(914,731.00)</u>	<u>(159,496.00)</u>
Group : [S3L1.1C1]	Director of Nurses Salary				
Subgroup : None					
6061-112	DIR OF NRS_D.O.N.-WAGES-EES	136,589.00	0.00	136,589.00	131,292.00
Subtotal : None		<u>136,589.00</u>	<u>0.00</u>	<u>136,589.00</u>	<u>131,292.00</u>
Total [S3L1.1C1]	Director of Nurses Salary	<u>136,589.00</u>	<u>0.00</u>	<u>136,589.00</u>	<u>131,292.00</u>
Group : [S3L1.7C1]	Registered Nurses Salaries				
Subgroup : None					
6061-115	DIR OF NRS_DEPARTMENT COORD.	34,436.00	0.00	34,436.00	50,634.00
6061-131	DIR OF NRS_NURSING SUPERVISORS	300,744.00	0.00	300,744.00	405,806.00
6062-131	SNF2_WAGES-EES-RNS	43,296.00	0.00	43,296.00	81,247.00
6063-131	SNF3_WAGES-EES-RNS	110,126.00	0.00	110,126.00	146,837.00
6064-131	6064_WAGES-EES-RNS	209,944.00	0.00	209,944.00	221,945.00
6485-260	C5-WAGES-HCC INTERCOMPANY	36,945.00	0.00	36,945.00	111,653.00
6486-131	C6_WAGES-EES-RNS	43,833.00	0.00	43,833.00	47,236.00
6486-260	C6-WAGES-EES HCC INTERCOMPANY	16,063.00	0.00	16,063.00	66,039.00
Subtotal : None		<u>795,387.00</u>	<u>0.00</u>	<u>795,387.00</u>	<u>1,131,197.00</u>
Total [S3L1.7C1]	Registered Nurses Salaries	<u>795,387.00</u>	<u>0.00</u>	<u>795,387.00</u>	<u>1,131,197.00</u>
Group : [S3L1.11C1]	Registered Nurses Purchased Service Tempory Agency Staff				
Subgroup : None					
6064-500	SNF_NURSING POOLS - RNS	434,485.00	0.00	434,485.00	167,716.00
Subtotal : None		<u>434,485.00</u>	<u>0.00</u>	<u>434,485.00</u>	<u>167,716.00</u>
Total [S3L1.11C1]	Registered Nurses Purchased Service Tempory Agency Sta	<u>434,485.00</u>	<u>0.00</u>	<u>434,485.00</u>	<u>167,716.00</u>
Group : [S3L1.12C1]	Licensed Practical Nurses Salary				
Subgroup : None					
6062-141	SNF2_WAGES-EES-LPNS	309,018.00	0.00	309,018.00	273,538.00
6063-141	SNF3_WAGES-EES-LPNS	280,556.00	0.00	280,556.00	339,244.00
6064-141	SNF4_WAGES-EES-LPNS	515,679.00	0.00	515,679.00	624,675.00
6486-141	C6_WAGES-EES-LPNS	93,370.00	0.00	93,370.00	94,580.00
Subtotal : None		<u>1,198,623.00</u>	<u>0.00</u>	<u>1,198,623.00</u>	<u>1,332,037.00</u>
Total [S3L1.12C1]	Licensed Practical Nurses Salary	<u>1,198,623.00</u>	<u>0.00</u>	<u>1,198,623.00</u>	<u>1,332,037.00</u>
Group : [S3L1.16C1]	Licensed Practical Nurses Purchased Service Tempory Agency Staff				
Subgroup : None					
6064-501	SNF_NURSING POOLS - LPN'S	1,286,386.00	0.00	1,286,386.00	1,078,175.00
Subtotal : None		<u>1,286,386.00</u>	<u>0.00</u>	<u>1,286,386.00</u>	<u>1,078,175.00</u>
Total [S3L1.16C1]	Licensed Practical Nurses Purchased Service Tempory Age	<u>1,286,386.00</u>	<u>0.00</u>	<u>1,286,386.00</u>	<u>1,078,175.00</u>
Group : [S3L1.17C1]	Certified Nurses Aides Salaries				
Subgroup : None					
6062-151	SNF2_WAGES-EES-NAS	574,637.00	0.00	574,637.00	567,679.00
6063-151	SNF3_WAGES-EES-NAS	689,680.00	0.00	689,680.00	677,999.00
6064-151	SNF4_WAGES-EES-NAS	752,678.00	0.00	752,678.00	855,273.00
6485-151	C6_WAGES-EES-NAS	182,996.00	0.00	182,996.00	152,966.00
6486-151	C6_WAGES-EES-NAS	192,173.00	0.00	192,173.00	14,973.00
Subtotal : None		<u>2,392,074.00</u>	<u>0.00</u>	<u>2,392,074.00</u>	<u>2,268,880.00</u>
Total [S3L1.17C1]	Certified Nurses Aides Salaries	<u>2,392,074.00</u>	<u>0.00</u>	<u>2,392,074.00</u>	<u>2,268,880.00</u>
Group : [S3L1.21C1]	Certified Nurses Aides Purchased Service Tempory Agency Staff				
Subgroup : None					
6064-502	SNF_NURSING POOLS - C.N.A'S	1,405,429.00	0.00	1,405,429.00	917,403.00
Subtotal : None		<u>1,405,429.00</u>	<u>0.00</u>	<u>1,405,429.00</u>	<u>917,403.00</u>
Total [S3L1.21C1]	Certified Nurses Aides Purchased Service Tempory Agency	<u>1,405,429.00</u>	<u>0.00</u>	<u>1,405,429.00</u>	<u>917,403.00</u>
Group : [S3L2.1C1]	Administration Salaries				
Subgroup : [S3L2.1C1A]	Administrator Salaries				
6041-191	ADMIN_SALARY-CSJ	170,186.00	0.00	170,186.00	173,361.00
Subtotal [S3L2.1C1A]	Administrator Salaries	<u>170,186.00</u>	<u>0.00</u>	<u>170,186.00</u>	<u>173,361.00</u>
Total [S3L2.1C1]	Administration Salaries	<u>170,186.00</u>	<u>0.00</u>	<u>170,186.00</u>	<u>173,361.00</u>
Group : [S3L2.7C1]	Clerical Staff Salaries				
Subgroup : None					

Sch 5 Net F (12,745,181.00) (12,210,718.00)

Sch 5 Other NonOp Inc

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6041-111	ADMIN_WAGES-EES	163,710.00	0.00	163,710.00	144,125.00
6042-115	A&G_WAGES-EES-CLERICAL	42,817.00	0.00	42,817.00	40,186.00
6042-120	A&G_RECEPTIONISTS	87,880.00	0.00	87,880.00	80,896.00
6042-215	A&G_SALARIES-CSJ	68,954.00	0.00	68,954.00	66,410.00
6055-111	HUM RESOUR_WAGES-EES	109,646.00	0.00	109,646.00	103,967.00
6056-111	FISCAL_WAGES-EES	249,250.00	0.00	249,250.00	247,017.00
6068-115	SS_WAGES-EES-CLERICAL	801.00	0.00	801.00	20,824.00
6068-131	MKT & ADMISS WAGES	34,492.00	0.00	34,492.00	26,468.00
7000-191	HOME CARE-OVERHEAD SALARY ALL	(9,480.00)	0.00	(9,480.00)	(24,527.00)
Subtotal : None		748,070.00	0.00	748,070.00	705,363.00
Total [S3L2.7C1]	Clerical Staff Salaries	748,070.00	0.00	748,070.00	705,363.00
Group : [S3L2.10C1]	Clerical Staff Purchased Service				
Subgroup : None					
6042-315	A&G_TEMPORARY AGENCIES-CLERIC	2,700.00	0.00	2,700.00	1,162.00
6042-373	A&G_CONTRACT-COMPUTER SOFTWARE	93,912.00	0.00	93,912.00	105,556.00
6056-361	FISCAL_PURCH SERV-OFFSITE STO	2,428.00	0.00	2,428.00	732.00
Subtotal : None		99,040.00	0.00	99,040.00	107,450.00
Total [S3L2.10C1]	Clerical Staff Purchased Service	99,040.00	0.00	99,040.00	107,450.00
Group : [S3L2.11C1]	Electronic Data Processing, Payroll & Bookkeeping Services				
Subgroup : None					
6056-371	FISCAL_CONTRACT-P/R SERVICES	0.00	0.00	0.00	1,892.00
Subtotal : None		0.00	0.00	0.00	1,892.00
Total [S3L2.11C1]	Electronic Data Processing, Payroll & Bookkeeping Service	0.00	0.00	0.00	1,892.00
Group : [S3L2.12C1]	Office Supplies				
Subgroup : None					
6041-411	ADMIN_OFFICE SUPPLIES	7,133.00	0.00	7,133.00	6,111.00
6041-421	ADMIN_DEPT EXPENSE	73.00	0.00	73.00	341.00
6041-586	ADMIN_SUNDRIES	1,202.00	0.00	1,202.00	42.00
6042-411	A&G OFFICE SUPPLIES-GENERAL	12,631.00	0.00	12,631.00	10,213.00
6042-425	A&G_COMPUTER PERIPHERALS	5,449.00	0.00	5,449.00	4,099.00
6042-435	A&G_COMPUTER MAINT EXPENSE	23,650.00	0.00	23,650.00	5,280.00
6042-451	A&G_POSTAGE EXPENSE	3,998.00	0.00	3,998.00	4,598.00
6042-583	A&G_BANK CHARGES	3,154.00	0.00	3,154.00	2,832.00
6043-225	DEVLPMNT_BANK FEES	36.00	0.00	36.00	1.00
6055-411	HUM RESOUR_OFFICE SUPPLIES	(1,106.00)	0.00	(1,106.00)	1,718.00
6055-421	HUM RESOUR_DEPT SUPPLIES	27.00	0.00	27.00	181.00
6056-411	FISCAL_OFFICE SUPPLIES	4,859.00	0.00	4,859.00	4,318.00
6056-421	FISCAL_DEPT SUPPLIES	0.00	0.00	0.00	255.00
6061-198	DIR OF NRS_NURS MNG-OFFICE SU	1,623.00	0.00	1,623.00	2,941.00
6062-411	SNF2_OFFICE SUPPLIES	209.00	0.00	209.00	228.00
6063-411	SNF3_OFFICE SUPPLIES	740.00	0.00	740.00	1,094.00
6064-411	SNF4_OFFICE SUPPLIES	162.00	0.00	162.00	26.00
6065-411	MEDI_OFFICE SUPPLIES	998.00	0.00	998.00	2,882.00
6066-421	EDUC_DEPT SUPPLIES	578.00	0.00	578.00	0.00
6067-411	MED REC_OFFICE SUPPLIES	26.00	0.00	26.00	763.00
6068-411	SS_OFFICE SUPPLIES	661.00	0.00	661.00	438.00
6485-411	CS_OFFICE SUPPLIES	209.00	0.00	209.00	228.00
6486-411	CE_OFFICE SUPPLIES	247.00	0.00	247.00	228.00
Subtotal : None		66,559.00	0.00	66,559.00	48,819.00
Total [S3L2.12C1]	Office Supplies	66,559.00	0.00	66,559.00	48,819.00
Group : [S3L2.13C1]	Telecommunications (e.g. Internet & Phone)				
Subgroup : None					
6042-511	A&G_TELEPHONE	16,727.00	0.00	16,727.00	16,999.00
6050-430	PLNT-MRJ_CELL PHONES	12,848.00	0.00	12,848.00	16,046.00
Subtotal : None		29,575.00	0.00	29,575.00	33,045.00
Total [S3L2.13C1]	Telecommunications (e.g. Internet & Phone)	29,575.00	0.00	29,575.00	33,045.00
Group : [S3L2.15C1]	Travel, Conventions & Meetings				
Subgroup : None					
6041-542	ADMIN_CONVENTIONS/MEETINGS	4,123.00	0.00	4,123.00	375.00
6042-542	A&G_CONVENTIONS/MEETINGS	250.00	0.00	250.00	(924.00)
6051-542	PLANT_CONVENTIONS/MEETINGS	0.00	0.00	0.00	90.00
6056-542	FISCAL_CONVENTIONS/MEETINGS	587.00	0.00	587.00	0.00
6061-542	DIR OF NRS_CONVENTIONS/MEETIN	569.00	0.00	569.00	0.00
6065-542	MEDI_CONVENTIONS/MEETINGS	60.00	0.00	60.00	0.00
6068-542	SS_CONVENTIONS/MEETINGS	0.00	0.00	0.00	164.00
Subtotal : None		5,589.00	0.00	5,589.00	(295.00)
Total [S3L2.15C1]	Travel, Conventions & Meetings	5,589.00	0.00	5,589.00	(295.00)
Group : [S3L2.16C1]	Advertising: Help Wanted				
Subgroup : None					
6042-522	A&G_ADVERTISING-HELP WANTED	17,054.00	0.00	17,054.00	17,597.00
6042-531	A&G_PLACEMENT FEES	17,971.00	0.00	17,971.00	0.00
Subtotal : None		35,025.00	0.00	35,025.00	17,597.00
Total [S3L2.16C1]	Advertising: Help Wanted	35,025.00	0.00	35,025.00	17,597.00
Group : [S3L2.17C1]	Licenses & Dues: Patient Care Related Portion				
Subgroup : None					
6042-553	A&G_BOOKS & SUBSCRIPTIONS	1,479.00	0.00	1,479.00	1,629.00
6050-551	PLNT-MRJ_LIC&DUES-PT CARE REL	0.00	0.00	0.00	230.00
6051-553	PLANT_BOOKS & SUBSCRIPTIONS	53.00	0.00	53.00	0.00
6062-551	SNF2_LIC&DUES-PT CARE RELATED	155.00	0.00	155.00	0.00
6067-551	MED REC_LIC&DUES-PT CARE RELA	150.00	0.00	150.00	0.00
6068-551	SS_LIC&DUES-PT CARE RELATED	198.00	0.00	198.00	0.00
6069-553	ACT1_BOOKS & SUBSCRIPTIONS	8,306.00	0.00	8,306.00	6,970.00
6076-553	ACTV 2ND_BOOKS & SUBSCRIPTIONS	842.00	0.00	842.00	309.00
Subtotal : None		11,183.00	0.00	11,183.00	9,138.00
Total [S3L2.17C1]	Licenses & Dues: Patient Care Related Portion	11,183.00	0.00	11,183.00	9,138.00
Group : [S3L2.18C1]	Continuing Professional Education / Training & Development				
Subgroup : [S3L2.18C1A]	Administration Education / Training				
6042-562	A&G_EDUCATION & TRAINING	7,265.00	0.00	7,265.00	14,648.00
Subtotal [S3L2.18C1A]	Administration Education / Training	7,265.00	0.00	7,265.00	14,648.00
Total [S3L2.18C1]	Continuing Professional Education / Training & Developme	7,265.00	0.00	7,265.00	14,648.00
Group : [S3L2.19C1]	Accounting Services (not related to Appeals)				
Subgroup : None					
6042-571	A&G_ACCOUNTING	75,507.00	0.00	75,507.00	83,765.00
Subtotal : None		75,507.00	0.00	75,507.00	83,765.00
Total [S3L2.19C1]	Accounting Services (not related to Appeals)	75,507.00	0.00	75,507.00	83,765.00
Group : [S3L2.20C1]	Insurance: Malpractice & General Liability				
Subgroup : None					
6047-582	INSURANCE-CRIME INSURANCE	1,326.00	0.00	1,326.00	1,225.00
6047-583	INSURANCE-GENERAL LIABILITY I	51,072.00	0.00	51,072.00	47,734.00
6047-587	INSURANCE-DIR/OPT LIAB INS	11,537.00	0.00	11,537.00	11,921.00
6052-373	DIETARY_CONTRACT-GEN LIAB FEE	3,395.00	0.00	3,395.00	13,777.00
Subtotal : None		67,330.00	0.00	67,330.00	74,657.00
Total [S3L2.20C1]	Insurance: Malpractice & General Liability	67,330.00	0.00	67,330.00	74,657.00
Group : [S3L2.22C1]	Other A & G Expenses				
Subgroup : None					
4137-300	GNLSS ON FORGIVNESS INTRCO DBT	2,009,775.00	0.00	2,009,775.00	0.00
6042-581	A&G_IN KIND SERVICES	38,603.00	0.00	38,603.00	38,752.00
6042-596	A&G_MISC EXPENSES	524.00	0.00	524.00	2,910.00
6042-975	PRIOR YEARS EXPENSE ADJ	0.00	0.00	0.00	(20,325.00)
6047-585	INSURANCE-INLAND MARINE INS E	1,276.00	0.00	1,276.00	1,245.00
Subtotal : None		2,050,178.00	0.00	2,050,178.00	21,682.00
Total [S3L2.22C1]	Other A & G Expenses	2,050,178.00	0.00	2,050,178.00	21,682.00
Group : [S3L2B.2C1]	Licenses & Dues Not Patient Related to Resident Care				
Subgroup : None					
6042-551	A&G_LIC&DUES-BETHANY HEALTH CC	13,263.00	0.00	13,263.00	15,365.00
6042-552	A&G_LICENSES/MEMBERSHIP DUES	375.00	0.00	375.00	879.00
Subtotal : None		13,638.00	0.00	13,638.00	16,244.00
Total [S3L2B.2C1]	Licenses & Dues Not Patient Related to Resident Care	13,638.00	0.00	13,638.00	16,244.00
Group : [S3L2B.6C1]	Legal: Other				
Subgroup : None					
6042-575	A&G_LEGAL EXPENSES	2,222.00	0.00	2,222.00	1,008.00
Subtotal : None		2,222.00	0.00	2,222.00	1,008.00
Total [S3L2B.6C1]	Legal: Other	2,222.00	0.00	2,222.00	1,008.00

Group : [S3L2B.10C1]		Interest on Working Capital			
Subgroup : None					
6048-639		FIXED-OTHR_FIXED-LEASES	17,200.00	0.00	17,200.00 9,233.00
Subtotal : None			17,200.00	0.00	17,200.00 9,233.00
Total [S3L2B.10C1]		Interest on Working Capital	17,200.00	0.00	17,200.00 9,233.00
Group : [S3L2B.11C1]		Fines, Late Fees, Penalties Including Interest			
Subgroup : None					
6042-592		A&G_INT_PENALTY FOR LATE PYMT	32,156.00	0.00	32,156.00 12,511.00
Subtotal : None			32,156.00	0.00	32,156.00 12,511.00
Total [S3L2B.11C1]		Fines, Late Fees, Penalties Including Interest	32,156.00	0.00	32,156.00 12,511.00
Group : [S3L2B.14C1]		Bad Debt Expenses			
Subgroup : None					
6042-950		A&G_BAD DEBTS EXPENSE	136,254.00	0.00	136,254.00 12,000.00
Subtotal : None			136,254.00	0.00	136,254.00 12,000.00
Total [S3L2B.14C1]		Bad Debt Expenses	136,254.00	0.00	136,254.00 12,000.00
Group : [S3L2B.15C1]		User Fee Assessment			
Subgroup : None					
6044-900		USER_FEE_MEDICAID-USER FEE	705,470.00	0.00	705,470.00 639,579.00
Subtotal : None			705,470.00	0.00	705,470.00 639,579.00
Total [S3L2B.15C1]		User Fee Assessment	705,470.00	0.00	705,470.00 639,579.00
Group : [S3L3.1C1]		Staff Development Coordinator Salaries			
Subgroup : None					
6096-135		EDUC_WAGES-EES-STAFF DEVELOPM	101,209.00	0.00	101,209.00 81,086.00
Subtotal : None			101,209.00	0.00	101,209.00 81,086.00
Total [S3L3.1C1]		Staff Development Coordinator Salaries	101,209.00	0.00	101,209.00 81,086.00
Group : [S3L3.5C1]		Plant Operations: Salaires			
Subgroup : None					
6051-161		PLANT_WAGES-EES	164,223.00	0.00	164,223.00 173,539.00
Subtotal : None			164,223.00	0.00	164,223.00 173,539.00
Total [S3L3.5C1]		Plant Operations: Salaires	164,223.00	0.00	164,223.00 173,539.00
Group : [S3L3.8C1]		Plant Operations: Purchased Service			
Subgroup : None					
6050-371		PLNT-MRJ_CONTRACT-EQUIP MAINT	94,553.00	0.00	94,553.00 94,108.00
6050-570		PLNT-MRJ_GRNDS MAINT SNOW REM	13,170.00	0.00	13,170.00 12,887.00
6050-573		PLNT-MRJ_GRNDS MAINT-LANDSCAP	31,611.00	0.00	31,611.00 21,178.00
6050-575		PLNT-MRJ_GRNDS MAINT-OTHER	240.00	0.00	240.00 0.00
6051-644		PLANT_RUBBISH REMOVAL	40,073.00	0.00	40,073.00 32,833.00
Subtotal : None			179,647.00	0.00	179,647.00 161,006.00
Total [S3L3.8C1]		Plant Operations: Purchased Service	179,647.00	0.00	179,647.00 161,006.00
Group : [S3L3.9C1]		Plant Operations: Supplies & Expenses			
Subgroup : None					
6050-641		PLNT-MRJ_REPAIRS & MAINT-BUIL	17,370.00	0.00	17,370.00 33,501.00
6050-642		PLNT-MRJ_REPAIRS & MAINT-EQUI	33,487.00	0.00	33,487.00 40,437.00
6050-646		PLNT-MRJ_MJR DEPT SUPPLIES	43,595.00	0.00	43,595.00 59,866.00
6051-421		PLANT_DEPT SUPPLIES-LIGHT	183.00	0.00	183.00 278.00
Subtotal : None			94,635.00	0.00	94,635.00 134,082.00
Total [S3L3.9C1]		Plant Operations: Supplies & Expenses	94,635.00	0.00	94,635.00 134,082.00
Group : [S3L3.10C1]		Plant Operations: Utilities			
Subgroup : None					
6049-651		UTILITIES_ELECTRICITY	59,403.00	0.00	59,403.00 87,409.00
6049-652		UTILITIES_GAS	156,037.00	0.00	156,037.00 124,358.00
6049-654		UTILITIES_WATER	188,853.00	0.00	188,853.00 178,587.00
6049-658		UTILITIES_CABLE TV	16,338.00	0.00	16,338.00 15,310.00
Subtotal : None			420,631.00	0.00	420,631.00 405,664.00
Total [S3L3.10C1]		Plant Operations: Utilities	420,631.00	0.00	420,631.00 405,664.00
Group : [S3L3.13C1]		Dietician: Salaries			
Subgroup : None					
6052-155		DIETARY_DIETICIAN-WAGES-EES	55,014.00	0.00	55,014.00 57,535.00
Subtotal : None			55,014.00	0.00	55,014.00 57,535.00
Total [S3L3.13C1]		Dietician: Salaries	55,014.00	0.00	55,014.00 57,535.00
Group : [S3L3.18C1]		Dietary: Salaries			
Subgroup : None					
6052-153		DIETARY_FOOD SERVICE DIRECTOR	33,620.00	0.00	33,620.00 0.00
6052-161		DIETARY_WAGES-EES	1,151,003.00	0.00	1,151,003.00 1,092,262.00
Subtotal : None			1,184,623.00	0.00	1,184,623.00 1,092,262.00
Total [S3L3.18C1]		Dietary: Salaries	1,184,623.00	0.00	1,184,623.00 1,092,262.00
Group : [S3L3.21C1]		Dietary: Food			
Subgroup : None					
6052-461		DIETARY_MEAT SEAFOOD EGGS CHE	0.00	0.00	0.00 47.00
6052-462		DIETARY_MILK & CREAM	33,533.00	0.00	33,533.00 54,694.00
6052-464		DIETARY_STAPLES GROCERIES	650,653.00	0.00	650,653.00 585,291.00
6052-470		DIETARY_EXTRAORDINARY MEALS E	134.00	0.00	134.00 0.00
6052-652		DIETARY_LICADIES-PROMOLEGSL	385.00	0.00	385.00 225.00
6076-477		SECOND FLOOR ACTIVITIES-FOOD	1,435.00	0.00	1,435.00 439.00
Subtotal : None			686,140.00	0.00	686,140.00 640,696.00
Total [S3L3.21C1]		Dietary: Food	686,140.00	0.00	686,140.00 640,696.00
Group : [S3L3.22C1]		Dietary: Purchased Service			
Subgroup : None					
6052-371		DIETARY_CONTRACT-DIETARY MGMT	2,802.00	0.00	2,802.00 11,364.00
6052-425		DIETARY_SERVICE CONTRACTS	8,615.00	0.00	8,615.00 2,426.00
6052-952		DIETARY_ALLOCATED COSTS-DIETA	15.00	0.00	15.00 157.00
Subtotal : None			11,433.00	0.00	11,433.00 13,947.00
Total [S3L3.22C1]		Dietary: Purchased Service	11,433.00	0.00	11,433.00 13,947.00
Group : [S3L3.23C1]		Dietary: Supplies & Expenses			
Subgroup : None					
6052-421		DIETARY_DEPT SUPPLIES	13,905.00	0.00	13,905.00 21,660.00
6052-422		DIETARY_CHINASILVER REPLACEM	4,103.00	0.00	4,103.00 2,908.00
6052-423		DIETARY_PAPER GOODS	47,027.00	0.00	47,027.00 39,380.00
6052-424		DIETARY_CLEANING SUPPLIES	8,787.00	0.00	8,787.00 10,388.00
6052-561		DIETARY_OFFICE SUPPLIES	2,259.00	0.00	2,259.00 1,098.00
6052-641		DIETARY_REPAIRS & MAINT-EQUIP	514.00	0.00	514.00 7,750.00
6069-476		ACTIVITIES-ACTIVITY FOOD REQ	10,478.00	0.00	10,478.00 3,957.00
Subtotal : None			87,073.00	0.00	87,073.00 87,141.00
Total [S3L3.23C1]		Dietary: Supplies & Expenses	87,073.00	0.00	87,073.00 87,141.00
Group : [S3L3.24C1]		Housekeeping / Laundry: Salaries			
Subgroup : [S3L3.24C1A]		Housekeeping Salries			
6054-052		HOUSEKPNG_2ND FLR WAGES	0.00	0.00	0.00 (4,832.00)
6054-053		HOUSEKPNG_3RD FLR WAGES	0.00	0.00	0.00 (4,240.00)
6054-054		HOUSEKPNG_4TH FLR WAGES	0.00	0.00	0.00 (1,088.00)
6054-056		HOUSEKPNG_6TH FLR WAGES	26,332.00	0.00	26,332.00 28,187.00
6054-161		HOUSEKPNG_WAGES-EES	445,503.00	0.00	445,503.00 359,422.00
6054-984		HOUSEKPNG_ALLOCATED COSTS	94.00	0.00	94.00 321.00
Subtotal [S3L3.24C1A]		Housekeeping Salaries	471,929.00	0.00	471,929.00 377,770.00
Subgroup : [S3L3.24C1B]		Laundry Salaries			
6053-161		LAUNDRY_WAGES-EES	193,821.00	0.00	193,821.00 171,249.00
Subtotal [S3L3.24C1B]		Laundry Salaries	193,821.00	0.00	193,821.00 171,249.00
Total [S3L3.24C1]		Housekeeping / Laundry: Salaries	665,750.00	0.00	665,750.00 549,019.00
Group : [S3L3.27C1]		Housekeeping / Laundry: Purchased Service			
Subgroup : [S3L3.27C1A]		Housekeeping Purchased Service			
6054-191		HOUSEKPNG_CONTRACT-LABOR/BENES	15,575.00	0.00	15,575.00 61,121.00
6054-192		HOUSEKPNG_CONTRACT-GEN SUPRT.	2,802.00	0.00	2,802.00 11,364.00
6054-193		HOUSEKPNG_CONTRACT-MISC FEE	107.00	0.00	107.00 399.00
Subtotal [S3L3.27C1A]		Housekeeping Purchased Service	18,484.00	0.00	18,484.00 72,884.00
Subgroup : [S3L3.27C1B]		Laundry Purchased Service			
6053-361		LAUNDRY_PURCH SERV-LABOR&FRIN	10,383.00	0.00	10,383.00 40,747.00
6053-363		LAUNDRY_CONTRACT-GEN SUPP FEE	2,802.00	0.00	2,802.00 11,364.00
6053-365		LAUNDRY_CONTRACT-MISC FEE	72.00	0.00	72.00 266.00

6053-953	LAUNDRY_ALLOCATED COSTS	63.00	0.00	63.00	214.00
Subtotal [S3L3.27C1B]	Laundry Purchased Service	13,320.00	0.00	13,320.00	52,591.00
Total [S3L3.27C1]	Housekeeping / Laundry: Purchased Service	31,804.00	0.00	31,804.00	125,475.00
Group : [S3L3.28C1]	Housekeeping / Laundry: Supplies & Expense				
Subgroup : [S3L3.28C1A]	Housekeeping Supplies & Expenses				
6054-421	HOUSEKPNG_DEPT SUPPLIES	85,687.00	0.00	85,687.00	91,530.00
6054-424	HOUSEKPNG_FLOOR CLEANERS & WA	1,135.00	0.00	1,135.00	0.00
6054-555	HOUSEKPNG_CSR SUPPLIES TRSFRED	429.00	0.00	429.00	872.00
Subtotal [S3L3.28C1A]	Housekeeping Supplies & Expenses	87,251.00	0.00	87,251.00	92,402.00
Subgroup : [S3L3.28C1B]	Laundry Supplies & Expense				
6053-421	LAUNDRY_DEPT SUPPLIES	25,860.00	0.00	25,860.00	5,891.00
6053-553	LAUNDRY_CSR SUPPLIES TRSFRED	55.00	0.00	55.00	43.00
Subtotal [S3L3.28C1B]	Laundry Supplies & Expense	25,915.00	0.00	25,915.00	5,934.00
Total [S3L3.28C1]	Housekeeping / Laundry: Supplies & Expense	113,166.00	0.00	113,166.00	98,336.00
Group : [S3L3.29C1]	Housekeepng / Laundry: Linen & Bedding				
Subgroup : None					
6053-422	LAUNDRY_LINEN/BED-REUSABLE	16,067.00	0.00	16,067.00	14,563.00
Subtotal : None		16,067.00	0.00	16,067.00	14,563.00
Total [S3L3.29C1]	Housekeepng / Laundry: Linen & Bedding	16,067.00	0.00	16,067.00	14,563.00
Group : [S3L3.36C1]	Unit Clerks & Medical Records: Salaries				
Subgroup : None					
6067-134	ELECTRONIC MED REC-SALARIES-M	18,733.00	0.00	18,733.00	19,699.00
6070-117	CSR_SALARIES-EES-CENTRAL SUPP	23,237.00	0.00	23,237.00	22,317.00
Subtotal : None		41,970.00	0.00	41,970.00	42,016.00
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salaries	41,970.00	0.00	41,970.00	42,016.00
Group : [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries				
Subgroup : [S3L3.40C1B]	MDS Salaries				
6065-134	MEDI_SALARIES-EES-MDS CO-ORDI	155,519.00	0.00	155,519.00	165,517.00
Subtotal [S3L3.40C1B]	MDS Salaries	155,519.00	0.00	155,519.00	165,517.00
Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minim	155,519.00	0.00	155,519.00	165,517.00
Group : [S3L3.48C1]	Social Service Worker: Salaries				
Subgroup : None					
6058-121	SS_SALARIES-EES-SOCIAL WORKERS	181,060.00	0.00	181,060.00	173,634.00
Subtotal : None		181,060.00	0.00	181,060.00	173,634.00
Total [S3L3.48C1]	Social Service Worker: Salaries	181,060.00	0.00	181,060.00	173,634.00
Group : [S3L3.56C1]	Indirect Restorative Therapy: Salaries				
Subgroup : None					
6071-122	Indirect Therapy Salaries	0.00	92,425.11	92,425.11	0.00
Subtotal : None		0.00	92,425.11	92,425.11	0.00
Total [S3L3.56C1]	Indirect Restorative Therapy: Salaries	0.00	92,425.11	92,425.11	0.00
Group : [S3L3.59C1]	Indirect Restorative Therapy: Consultants				
Subgroup : None					
6071-323	PT_PURCH SERV-CONSULT-INDIRECT	20,075.00	8,326.64	28,401.64	30,412.00
6072-323	OT_PURCH SERV-INDIRECT	0.00	36,203.29	36,203.29	0.00
6073-325	ST_PURCH SERV-INDIRECTT	0.00	682.52	682.52	0.00
Subtotal : None		20,075.00	45,212.45	65,287.45	30,412.00
Total [S3L3.59C1]	Indirect Restorative Therapy: Consultants	20,075.00	45,212.45	65,287.45	30,412.00
Group : [S3L3.60C1]	Direct Restorative Therapy: Salaries				
Subgroup : None					
6071-121	PT_WAGES-EES-R.P.T.&C.P.T.A	55,550.00	(16,786.39)	38,763.61	0.00
6072-121	OT_WAGES-EES-COTA	104,270.00	(72,272.05)	31,997.95	0.00
6073-121	ST_WAGES-EES	20,161.00	(3,396.67)	16,764.33	0.00
Subtotal : None		179,981.00	(92,425.11)	87,555.89	0.00
Total [S3L3.60C1]	Direct Restorative Therapy: Salaries	179,981.00	(92,425.11)	87,555.89	0.00
Group : [S3L3.62C1]	Direct Restorative Therapy: Consultants				
Subgroup : None					
6071-321	PT_PURCH-PT CONSULT-DIRECT	27,387.00	(8,326.64)	19,060.36	76,150.00
6072-321	OT_PURCH SERV-OT CONSULTANT	48,870.00	(36,203.29)	12,666.71	133,372.00
6073-321	ST_PURCH SERV-ST CONSULTANT	1,617.00	(682.52)	934.48	11,295.00
Subtotal : None		77,874.00	(45,212.45)	32,661.55	220,817.00
Total [S3L3.62C1]	Direct Restorative Therapy: Consultants	77,874.00	(45,212.45)	32,661.55	220,817.00
Group : [S3L3.64C1]	Recreational Therapy/Activities: Salaries				
Subgroup : None					
6069-161	ACT1_WAGES-EES	136,233.00	0.00	136,233.00	151,865.00
6075-161	PASTORAL_SALARY-LAY	71,065.00	0.00	71,065.00	110,212.00
6076-161	ACTV 2ND_WAGES-EES	322,871.00	0.00	322,871.00	277,238.00
Subtotal : None		530,169.00	0.00	530,169.00	539,315.00
Total [S3L3.64C1]	Recreational Therapy/Activities: Salaries	530,169.00	0.00	530,169.00	539,315.00
Group : [S3L3.67C1]	Recreational Therapy/Activities: Purchased Service				
Subgroup : None					
6069-361	ACT1_TEMPORARY AGENCIES	480.00	0.00	480.00	1,959.00
6069-430	ACT1_ENTERTAINERS-PURCH SERV	5,235.00	0.00	5,235.00	3,675.00
6075-392	PASTORAL_VISITING CHAPLAIN	16,775.00	0.00	16,775.00	16,055.00
6076-430	ACTV 2ND_ENTAIN-PURCH SERV	22,120.00	0.00	22,120.00	19,380.00
Subtotal : None		44,610.00	0.00	44,610.00	40,069.00
Total [S3L3.67C1]	Recreational Therapy/Activities: Purchased Service	44,610.00	0.00	44,610.00	40,069.00
Group : [S3L3.68C1]	Recreational Therapy/Activities: Supplies & Expenses				
Subgroup : None					
6067-421	MED REC_DEPT SUPPLIES	77.00	0.00	77.00	119.00
6069-411	ACTIVITIES-SUNDRIES	2,142.00	0.00	2,142.00	2,090.00
6069-421	ACT1_DEPT SUPP & EXP	2,880.00	0.00	2,880.00	3,207.00
6069-425	ACT1_HARDRESSER SUPPLIES	0.00	0.00	0.00	634.00
6069-542	ACT1_SPECIAL EXPENSES	1,138.00	0.00	1,138.00	1,044.00
6075-415	PASTORAL_SPECIAL EXPENSES	1,562.00	0.00	1,562.00	247.00
6075-420	PASTORAL_RETREAT EXPENSE	0.00	0.00	0.00	200.00
6075-421	PASTORAL_DEPT SUPPLIES	60.00	0.00	60.00	613.00
6075-422	CHAPEL SUPPLIES	2,272.00	0.00	2,272.00	2,501.00
6076-421	ACTV 2ND_DEPT SUPPLIES	4,928.00	0.00	4,928.00	4,787.00
6076-969	ACTV 2ND_SPECIAL EXPENSES	9,180.00	0.00	9,180.00	0.00
Subtotal : None		24,239.00	0.00	24,239.00	15,642.00
Total [S3L3.68C1]	Recreational Therapy/Activities: Supplies & Expenses	24,239.00	0.00	24,239.00	15,642.00
Group : [S3L3.78C1]	Travel: Motor Vehicle Expense				
Subgroup : None					
6042-541	A&G_MILEAGE PARKING & TOLLS	648.00	0.00	648.00	74.00
6042-543	A&G_AUTO EXPENSES	213.00	0.00	213.00	249.00
6042-547	A&G_CHAIR CAR EXPENSES	260.00	0.00	260.00	2,304.00
6046-638	DEPRCTION - MOTOR VEHICLES	14,367.00	0.00	14,367.00	7,806.00
6047-545	INSURANCE-AUTO INSURANCE	5,874.00	0.00	5,874.00	7,373.00
6051-541	PLANT_MILEAGE PARKING & TOLLS	0.00	0.00	0.00	160.00
6061-541	DIR OF NRS_MILEAGE PARKING &	450.00	0.00	450.00	0.00
Subtotal : None		21,812.00	0.00	21,812.00	17,966.00
Total [S3L3.78C1]	Travel: Motor Vehicle Expense	21,812.00	0.00	21,812.00	17,966.00
Group : [S3L3.80C1]	Variable Job Related Education				
Subgroup : None					
6045-550	FRINGE BEN_TUITION REIMB	1,800.00	0.00	1,800.00	0.00
6052-562	DIETARY_ED&TRAINING-JOB RELAT	265.00	0.00	265.00	0.00
6064-561	SNF4_ED&TRAINING-REQUIRED	0.00	0.00	0.00	725.00
6065-562	MEDI_ED&TRAINING-JOB RELATED	1,520.00	0.00	1,520.00	0.00
Subtotal : None		3,585.00	0.00	3,585.00	725.00
Total [S3L3.80C1]	Variable Job Related Education	3,585.00	0.00	3,585.00	725.00
Group : [S3L3.82C1]	Physician Services: Medical Director				
Subgroup : None					
6042-312	A&G_MEDICAL DIRECTOR	28,560.00	0.00	28,560.00	28,658.00
Subtotal : None		28,560.00	0.00	28,560.00	28,658.00
Total [S3L3.82C1]	Physician Services: Medical Director	28,560.00	0.00	28,560.00	28,658.00
Group : [S3L3.85C1]	Physician Services: Employee Physicals				

Subgroup : None					
6045-565	FRINGE BEN_EMPLOYEE PHYSICALS	305.00	0.00	305.00	0.00
Subtotal : None		305.00	0.00	305.00	0.00
Total [S3L3.85C1]	Physician Services: Employee Physicals	305.00	0.00	305.00	0.00
Group : [S3L3.86C1]	Physician Services: Other				
Subgroup : None					
6065-321	MEDI_PURCH SERV-CONSULT&PHY	10,148.00	0.00	10,148.00	0.00
Subtotal : None		10,148.00	0.00	10,148.00	0.00
Total [S3L3.86C1]	Physician Services: Other	10,148.00	0.00	10,148.00	0.00
Group : [S3L3.87C1]	Legend Drugs				
Subgroup : None					
6065-426	MEDI_DME-EVERCARE	139.00	0.00	139.00	0.00
6065-435	MEDI_OXYGEN REFILLS-OTHER	10,093.00	0.00	10,093.00	7,913.00
6065-628	MEDI_HOSP BILLS-LABS&OTHER-PR	724.00	0.00	724.00	0.00
6065-632	MEDI_LAB FEES-PART A-PER CAP	2,228.00	0.00	2,228.00	2,755.00
6065-636	MEDI_LABS-EVERCARE	7,687.00	0.00	7,687.00	7,847.00
6065-650	MEDI_X-RAYS/EKG-PART A	2,292.00	0.00	2,292.00	1,510.00
6065-656	MEDI_X-RAYS/EKG-EVERCARE	740.00	0.00	740.00	1,598.00
6065-692	MEDI_AMBULANCE-PART A	1,225.00	0.00	1,225.00	2,100.00
6065-696	MEDI_AMBULANCE-EVERCARE	0.00	0.00	0.00	979.00
6065-729	MEDI_FLU SHOTS RESIDENTS	33,238.00	0.00	33,238.00	14,653.00
6065-742	MEDI_RX-SNF-PART A	5,033.00	0.00	5,033.00	5,450.00
6065-746	MEDI_RX-SNF-EVERCARE	2,076.00	0.00	2,076.00	(349.00)
6065-747	MEDI_RX-SNF-PRIVATE	0.00	0.00	0.00	401.00
6065-748	MEDI_RX-SNF-MEDICAID	21,093.00	0.00	21,093.00	27,707.00
6065-768	MEDI_RX-LEVEL IV-MEDICAID	346.00	0.00	346.00	1,745.00
6065-769	MEDI_RX-LVL IV-EVERCARE	202.00	0.00	202.00	411.00
Subtotal : None		87,116.00	0.00	87,116.00	74,720.00
Total [S3L3.87C1]	Legend Drugs	87,116.00	0.00	87,116.00	74,720.00
Group : [S3L3.89C1]	House Supplies Not Resold				
Subgroup : None					
6061-321	NURS_SUPV-MED SUP-TRFRD FRM C	5,294.00	0.00	5,294.00	8,719.00
6062-421	SNF2_NURSING SUPPLIES	47,002.00	0.00	47,002.00	46,704.00
6063-421	SNF3_NURSING SUPPLIES	53,621.00	0.00	53,621.00	54,052.00
6064-421	SNF4_NURSING SUPPLIES	58,085.00	0.00	58,085.00	49,930.00
6065-421	MEDI_DEPT SUPPLIES	2,654.00	0.00	2,654.00	7,125.00
6068-421	SS_DEPT SUPPLIES	195.00	0.00	195.00	0.00
6071-421	PT_DEPT SUPPLIES	3,724.00	0.00	3,724.00	3,388.00
6072-421	OT_DEPT SUPPLIES	0.00	0.00	0.00	51.00
6485-421	CS_NURSING SUPPLIES	14,476.00	0.00	14,476.00	15,084.00
6486-421	CE_NURSING SUPPLIES	12,759.00	0.00	12,759.00	13,024.00
Subtotal : None		197,810.00	0.00	197,810.00	198,077.00
Total [S3L3.89C1]	House Supplies Not Resold	197,810.00	0.00	197,810.00	198,077.00
Group : [S3L3.92C1]	Pharmacy Consultant				
Subgroup : None					
6065-325	MEDI_SNF-PHARM CONSULT	2,949.00	0.00	2,949.00	6,568.00
Subtotal : None		2,949.00	0.00	2,949.00	6,568.00
Total [S3L3.92C1]	Pharmacy Consultant	2,949.00	0.00	2,949.00	6,568.00
Group : [S3L4.1C1]	Depreciation				
Subgroup : [S3L4.1C1B]	Improvements Depreciation				
6046-633	DEPRECIAT_FIXED-DEPR IMPROVE	0.00	0.00	0.00	6,161.00
6046-634	DEPRCTION_FIXED-DEPR BLDG +91	222,818.00	0.00	222,818.00	239,623.00
6046-637	DEPRCTION_FIXED-DEPR GRNDS IM	13,501.00	0.00	13,501.00	13,501.00
Subtotal [S3L4.1C1B]	Improvements Depreciation	236,319.00	0.00	236,319.00	259,285.00
Subgroup : [S3L4.1C1C]	Equipment Depreciation				
6046-635	DEPRCTION_FIXED-DEPR EQUIPMENT	137,447.00	0.00	137,447.00	137,285.00
Subtotal [S3L4.1C1C]	Equipment Depreciation	137,447.00	0.00	137,447.00	137,285.00
Subgroup : [S3L4.1C1D]	Software Depreciation				
6046-636	DEPRCTION_FIXED_ACCTG SYS DEV	20,103.00	0.00	20,103.00	16,431.00
Subtotal [S3L4.1C1D]	Software Depreciation	20,103.00	0.00	20,103.00	16,431.00
Total [S3L4.1C1]	Depreciation	393,869.00	0.00	393,869.00	413,001.00
Group : [S3L4.2C1]	Long Term Interest Expense SNF-CR				
Subgroup : None					
6048-609	FIXED-OTHR_AIB-INTEREST EXPEN	82,678.00	0.00	82,678.00	44,405.00
6048-650	FIXED_OTHR-INT EXP LEASE LIAB	14,786.00	0.00	14,786.00	14,019.00
Subtotal : None		97,464.00	0.00	97,464.00	58,424.00
Total [S3L4.2C1]	Long Term Interest Expense SNF-CR	97,464.00	0.00	97,464.00	58,424.00
Group : [S3L4.6C1]	Building Insurance Expense-SNF-CR				
Subgroup : None					
6047-621	INS-BLDG_FIXED-INSURANCE BLDG	76,254.00	0.00	76,254.00	68,462.00
Subtotal : None		76,254.00	0.00	76,254.00	68,462.00
Total [S3L4.6C1]	Building Insurance Expense-SNF-CR	76,254.00	0.00	76,254.00	68,462.00
Group : [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR				
Subgroup : None					
6046-100	AMORTIZATION EXPENSE- ROU	28,572.00	0.00	28,572.00	28,572.00
6046-642	FIXED-OTHER-LEASE EXP - ROUA	15,324.00	0.00	15,324.00	17,990.00
Subtotal : None		43,896.00	0.00	43,896.00	46,522.00
Total [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR	43,896.00	0.00	43,896.00	46,522.00
Group : [S3L4.14C1]	Real Property Rent Expense-SNF-CR				
Subgroup : None					
4139-102	MISC INCOME-RENT-BETHANY AT H	(7,500.00)	0.00	(7,500.00)	(18,000.00)
6048-612	FIXED-OTHR_FIXED-RENT-LAND/BU	42,000.00	0.00	42,000.00	42,000.00
6048-641	FIXED-OTHER-RENT EXP BETHANY	7,500.00	0.00	7,500.00	18,000.00
Subtotal : None		42,000.00	0.00	42,000.00	42,000.00
Total [S3L4.14C1]	Real Property Rent Expense-SNF-CR	42,000.00	0.00	42,000.00	42,000.00
Group : [CLA-53.01]	LA-Group HealthLife				
Subgroup : None					
4427.9H	HCF Group Health - Other Allocation	0.00	23,583.00	23,583.00	0.00
6045-196	FRINGE BEN_GROUP HEALTH-EMPLR	1,364,910.00	0.00	1,364,910.00	1,393,648.00
6045-197	FRINGE BEN_GROUP LIFE-INS	6,637.00	0.00	6,637.00	5,954.00
6045-199	FRINGE BEN_GRP HEALTH CO-PAY	(417,018.00)	0.00	(417,018.00)	(414,518.00)
6045-200	FRINGE BEN_GRP LIFE-CO-PAY	(8,486.00)	0.00	(8,486.00)	(5,621.00)
6045-206	FRINGE BENEFITS-VISION INSR -	107.00	0.00	107.00	427.00
6045-210	FRINGE BEN_LTD DISABL INS	8,859.00	0.00	8,859.00	8,161.00
6045-212	FRINGE BEN_DENTAL INSURANCE E	78,842.00	0.00	78,842.00	80,485.00
6045-213	FRINGE BEN_DNTAL_CO INSURANC	(34,559.00)	0.00	(34,559.00)	(40,217.00)
6045-214	FRINGE BEN_SUPPL-GRP LIFE	6,662.00	0.00	6,662.00	6,130.00
6045-596	FRINGE BEN_MISC. EXPENSES	0.00	0.00	0.00	(30,396.00)
Subtotal : None		1,005,954.00	23,583.00	1,029,537.00	1,004,083.00
Total [CLA-53.01]	LA-Group HealthLife	1,005,954.00	23,583.00	1,029,537.00	1,004,083.00
Group : [CLA-53.02]	LA-Employee Pensions				
Subgroup : None					
4339.9H	HCF Pension - Other Allocation	0.00	9,104.00	9,104.00	0.00
6045-198	FRINGE BEN_PENSION EXP-EMPLYR	382,393.00	0.00	382,393.00	379,742.00
6045-208	FRINGE BEN_PENSION-CSJ	5,966.00	0.00	5,966.00	5,177.00
Subtotal : None		388,359.00	9,104.00	397,463.00	384,919.00
Total [CLA-53.02]	LA-Employee Pensions	388,359.00	9,104.00	397,463.00	384,919.00
Group : [CLA-53.03]	LA-Employee Benefits				
Subgroup : None					
4339.9H	HCF Other Benefits - Other Allocation	0.00	138.00	138.00	0.00
6042-563	A&G_EMPLOYEE RECOGNITION	11,285.00	0.00	11,285.00	2,902.00
6042-565	A&G_CORI CHECK-PST 98	2,173.00	0.00	2,173.00	1,891.00
6045-192	FRINGE BEN_UNEMPLOYMENT INS	29,700.00	0.00	29,700.00	27,982.00
6045-598	FRINGE BEN - COVID EMPLEE EXP	261.00	0.00	261.00	299,065.00
6045-999	DEV_EST_FRNIGE - OFFSET	(38,478.00)	0.00	(38,478.00)	(43,207.00)
6052-420	DIETARY_UNIFORMS & LINEN	785.00	0.00	785.00	4,431.00
6052-472	DIETARY_EMPLOYEE APPRECIATION	92.00	0.00	92.00	0.00
6056-562	FISCAL_ED&TRAINING-JOB RELATED	60.00	0.00	60.00	0.00
Subtotal : None		5,876.00	138.00	6,016.00	293,064.00
Total [CLA-53.03]	LA-Employee Benefits	5,876.00	138.00	6,016.00	293,064.00
Group : [CLA-53.04]	LA-Payroll Taxes				

Total Capital #REF! #REF!

Subgroup : None						
4412-29H	HCF Payroll Taxes - Other Allocation	0.00	15,024.00	15,024.00	0.00	
6045-191	FRINGE BEN_PIR TAXES FICA	640,864.00	0.00	640,864.00	632,068.00	
Subtotal : None		640,864.00	15,024.00	655,888.00	632,068.00	
Total [CLA-S3.04]		640,864.00	15,024.00	655,888.00	632,068.00	
Group : [CLA-S3.05]						
Subgroup : None						
4424-9H	HCF Work Comp - Other Allocation	0.00	3,957.00	3,957.00	0.00	
6045-195	FRINGE BEN_WORKERS COMP INS	168,792.00	0.00	168,792.00	181,392.00	
Subtotal : None		168,792.00	3,957.00	172,749.00	181,392.00	
Total [CLA-S3.05]		168,792.00	3,957.00	172,749.00	181,392.00	Tot Benefit 2,261,653.00
Group : [SOBREL3.4C1]						
Subgroup : None						
6282-151	CLINI_WAGES-LAY	27,140.00	0.00	27,140.00	29,841.00	
6282-371	CLINI_EQUIPMENT MAINTENANCE	168.00	0.00	168.00	913.00	
6282-411	CLINI_OFFICE SUPPLIES	27.00	0.00	27.00	202.00	
6282-422	CLINI_CSR SUPPLIES TRSFRD	239.00	0.00	239.00	301.00	
6282-428	CLINI_DENTAL SUPPLIES	6,734.00	0.00	6,734.00	3,974.00	
6282-551	CLINI_LIC&DUES-PT CARE RELATED	45.00	0.00	45.00	1,575.00	
7000-596	HOME CARE-ALLOCATED BENEFITS	9,917.00	0.00	9,917.00	36,943.00	
Subtotal : None		44,270.00	0.00	44,270.00	73,649.00	
Total [SOBREL3.4C1]		44,270.00	0.00	44,270.00	73,649.00	
Group : [SOBREL3.11C1]						
Subgroup : None						
6043-100	DEVELOPMENT_CULTIVATION	355.00	0.00	355.00	107.00	
6043-121	DEVELOPMENT-ADMIN ASSISTANT	59,685.00	0.00	59,685.00	56,336.00	
6043-125	DEVELOPMENT-WAGES DIRECTOR	122,039.00	0.00	122,039.00	145,408.00	
6043-199	DEVELOPMENT-ANKIND SERVICES	0.00	0.00	0.00	133.00	
6043-200	DEVELOPMENT_SUPP & EXPENSE	117.00	0.00	117.00	403.00	
6043-311	DEVELOPMEN_CONSULTANTS	30,000.00	0.00	30,000.00	0.00	
6043-425	DEVELOPMEN_COMPUTER PERIPHERA	5,116.00	0.00	5,116.00	3,138.00	
6043-451	DEVELOPMEN_POSTAGE EXPENSE	1,525.00	0.00	1,525.00	714.00	
6043-523	DEVELOPMEN_PRINTING COSTS	21,088.00	0.00	21,088.00	15,477.00	
6043-540	DEVELOPMEN_MEALS & ENTERTAINM	0.00	0.00	0.00	132.00	
6043-541	DEVELOPMEN_MILEAGE PARKING &	77.00	0.00	77.00	59.00	
6043-552	DEVELOPMEN_LIC&DUESMEMBERSHI	0.00	0.00	0.00	159.00	
6043-553	DEVELOPMEN_BOOKS & SUBSCRIPTI	970.00	0.00	970.00	945.00	
6043-562	DEVELOPMENT-EDUCATION & TRAIN	280.00	0.00	280.00	129.00	
6043-563	DEVELOPMEN_RECOGNITION	2,582.00	0.00	2,582.00	325.00	
6043-700	DEVELOPMEN_SPECIAL EVENTS	45,755.00	0.00	45,755.00	23,590.00	
6043-703	DEVELOPMEN_ANNUAL DINNER	1,105.00	0.00	1,105.00	3,725.00	
6045-598	DEVELOPMENT - EST. FRINGE BENEFITS	38,478.00	0.00	38,478.00	43,207.00	
6052-298	DIETARY_ST JOSEPH FOOD COSTS	(30,421.00)	0.00	(30,421.00)	(29,398.00)	
6057-161	FONTBONNE MAINTENANCE - WAGES	0.00	0.00	0.00	30,677.00	208,864.00 SALARIES
6057-596	FONTBONNE MAINTENANCE - ALLOC	0.00	0.00	0.00	8,438.00	
6058-161	DIETARY - FONTBONNE-WAGES-EEs	0.00	0.00	0.00	66,907.00	
6058-370	DIETARY - FONTBONNE CONVENT-C	0.00	0.00	0.00	21,960.00	
6058-423	DIETARY - FONTBONNE CONVENT-P	0.00	0.00	0.00	2,549.00	
6058-424	DIETARY - FONTBONNE CONVENT-C	0.00	0.00	0.00	3,588.00	
6058-464	DIETARY - FONTBONNE CONVENT-S	0.00	0.00	0.00	24,927.00	
6058-596	DIETARY - FONTBONNE CONVENT-M	0.00	0.00	0.00	16,532.00	
6058-161	HOUSEKEEPING - FONTBONNE	0.00	0.00	0.00	4,077.00	
6058-596	HOUSEKEEPING - FONTBONNE-MISC	0.00	0.00	0.00	1,026.00	
6060-423	FONTBONNE ACADEMY-PAPER GOODS	0.00	0.00	0.00	2,395.00	
6060-424	FONTBONNE ACADEMY-CLEANING SU	0.00	0.00	0.00	410.00	
6060-464	FONTBONNE ACADEMY-FOOD	0.00	0.00	0.00	18,617.00	
6070-421	CSR_DEPT SUPPLIES	206,486.00	0.00	206,486.00	238,552.00	
6070-422	CSR_CONTRA-SUPPLIES	(195,797.00)	0.00	(195,797.00)	(193,697.00)	
8065.0H	HCF Other Non Nursing Facility Expense Benefits Allocation	0.00	(51,806.00)	(51,806.00)	0.00	
Subtotal : None		309,440.00	(51,806.00)	257,634.00	511,537.00	
Total [SOBREL3.11C1]		309,440.00	(51,806.00)	257,634.00	511,537.00	
NET (INCOME) LOSS		0.00	0.00	0.00	0.00	
Sum of Account Groups		0.00	0.00	0.00	0.00	

Tickmarks

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