

Client: **A443222 - We Do Care, Inc.**  
Engagement: **MDMC 2023 - We Do Care, Inc.**  
Period Ending: **12/31/2023**  
Trial Balance: **T01-01 - Master TB**  
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
<b>Group : [BS] BALANCE SHEET</b>						
<b>Subgroup : None</b>						
1010.00	Cash - Operating	628.64	1,152.43		0.00	1,152.43
1061.00	A/R - Private	187,046.07	165,711.03		0.00	165,711.03
1062.00	A/R - Medicare Part A	173,202.72	201,994.86		0.00	201,994.86
1063.00	A/R - Medicaid	252,359.73	430,970.65		0.00	430,970.65
1140.00	Reserve for Bad Debt	(29,000.00)	(51,000.00)		0.00	(51,000.00)
1280.00	Prepaid Insurance	6,842.48	9,504.96		0.00	9,504.96
1611.00	Building Improvements	582,962.62	589,315.61		0.00	589,315.61
1612.00	Accum Depreciation - Building Improv	(106,801.76)	(134,571.76)		0.00	(134,571.76)
1651.00	Equipment	464,711.55	489,046.63		0.00	489,046.63
1652.00	Accum Depreciation - Equipment	(403,292.59)	(419,086.32)		0.00	(419,086.32)
1653.00	Computer Equipment	72,247.95	79,463.80		0.00	79,463.80
1654.00	Accum Depreciation - Comp Equip	(56,999.14)	(66,738.14)		0.00	(66,738.14)
1701.00	Motor Vehicles	94,882.00	94,882.00		0.00	94,882.00
1702.00	Accum Depr - Motor Vehicles	(35,533.00)	(55,316.00)		0.00	(55,316.00)
1711.00	Software	80,662.52	51,240.84		0.00	51,240.84
1712.00	Accum Depr - Software	(69,951.52)	(44,099.84)		0.00	(44,099.84)
2020.00	Accounts Payable	(298,404.87)	(393,042.54)		0.00	(393,042.54)
2028.00	Pre Current Cash	(58.05)	0.00		0.00	0.00
2030.00	Accrued Expenses	(35,497.00)	(36,000.00)		0.00	(36,000.00)
2032.00	Accrued Health Insurance	(93,395.42)	(52,694.33)		0.00	(52,694.33)
2044.00	User Fee Payable	(81,101.40)	(107,466.46)		0.00	(107,466.46)
2045.00	Due Medicaid	0.00	(20,442.19)		0.00	(20,442.19)
2048.50	Medicare 2% Reserve	(8,220.69)	0.00		0.00	0.00
2111.00	Due to Officer	0.00	(4,259.60)		0.00	(4,259.60)
2150.00	Line of Credit	(0.01)	(4,469.42)		0.00	(4,469.42)
2151.00	Bank Loan #1	0.00	(52,972.78)		0.00	(52,972.78)
2152.00	Short Term Fin.-Insurance	(12,388.00)	(12,955.00)		0.00	(12,955.00)
2153.00	Short term financing liability	12,388.00	12,955.00		0.00	12,955.00
2170.00	Bank Loan #1	(65,360.31)	0.00		0.00	0.00
2190.00	Accrued Salaries	(143,666.00)	(149,263.00)		0.00	(149,263.00)
2191.00	Accrued Vacation	(157,922.00)	(148,935.00)		0.00	(148,935.00)
2214.00	Accrued Payroll Taxes	(26,753.00)	(28,024.00)		0.00	(28,024.00)
2261.00	State Income Tax Payable	(456.00)	(456.00)		0.00	(456.00)
2620.00	Capital Stock	(1,000.00)	(1,000.00)		0.00	(1,000.00)
2625.00	Distributions	153,052.75	0.00		0.00	0.00
2635.00	Additional Paid-In-Capital	(1,086,183.04)	(1,086,183.04)		0.00	(1,086,183.04)
2650.00	Retained Earnings	882,981.77	784,049.52		0.00	784,049.52
<b>Subtotal : None</b>		<b>251,985.00</b>	<b>41,311.91</b>		<b>0.00</b>	<b>41,311.91</b>
<b>Total [BS] BALANCE SHEET</b>		<b>251,985.00</b>	<b>41,311.91</b>		<b>0.00</b>	<b>41,311.91</b>
<b>Group : [P&amp;L] P&amp;L</b>						
<b>Subgroup : None</b>						
3021.00	Revenue - Private	(1,047,304.25)	(1,212,518.04)		0.00	(1,212,518.04)
3022.00	Revenue - Medicare A	(2,261,184.58)	(2,083,531.59)		0.00	(2,083,531.59)
3022.19	Revenue Medicare PDPm	18,299.95	0.00		0.00	0.00
3022.20	Medicare Cares Act	(79,668.48)	0.00		0.00	0.00
3022.60	MA Medicaid Resource RSC	(624,081.00)	0.00		(705,793.00)	(705,793.00)
3023.00	Revenue - Medicaid	(1,625,944.09)	(3,239,059.35)	CAIDJE - 1	705,793.00	(2,533,266.35)
3023.22	Revenue - Medicaid add-on	0.00	(93,246.23)	CAIDJE - 1	705,793.00	(93,246.23)
3026.00	Revenue - Hospice	(1,216,479.37)	(606,615.60)		0.00	(606,615.60)
3030.00	Revenue - HMO	(56,714.32)	(25,995.90)		0.00	(25,995.90)
3160.01	BAD DEBT RECOVERY PRIVATE	(45,653.72)	0.00		0.00	0.00
3170.00	Prior Year Revenue	60,289.40	(4,130.52)		0.00	(4,130.52)
3180.00	Interest Income	(34.63)	(49.30)		0.00	(49.30)
3191.00	State Grant Revenue	(348,521.99)	(27,984.00)		0.00	(27,984.00)
3725.02	Pharmacy - Part A	(213,942.82)	(174,658.29)		0.00	(174,658.29)
3725.08	Pharmacy - HMO	(12,225.30)	(3,600.48)		0.00	(3,600.48)
3726.02	I.V. Therapy - Part A	(897.94)	0.00		0.00	0.00
3727.02	Med/Surg Supplies - Part A	0.00	(12,116.94)		0.00	(12,116.94)
3730.02	Laboratory - Part A	(59,057.04)	(59,427.24)		0.00	(59,427.24)
3730.08	Laboratory - HMO	(3,416.60)	(1,229.72)		0.00	(1,229.72)
3732.02	Radiology - Part A	(17,519.42)	(18,953.62)		0.00	(18,953.62)
3732.08	Radiology - HMO	(1,143.78)	(2,505.20)		0.00	(2,505.20)
3741.02	Med/Surg Oxygen	(963.92)	0.00		0.00	0.00
3742.08	Physical Therapy - HMO	(8,070.00)	0.00		0.00	0.00
3742.12	Physical Therapy Part A Evaluation	(429,440.64)	(159,922.48)		0.00	(159,922.48)
3742.15	Physical Therapy Part B Evaluation	(121,184.84)	(102,851.54)		0.00	(102,851.54)
3743.02	Occupational Therapy - Part A	(437,430.00)	(194,920.99)		0.00	(194,920.99)
3743.08	Occupational Therapy - HMO	(9,450.00)	(2,408.13)		0.00	(2,408.13)
3743.12	Occupational Therapy Eval - Part A	(25,934.04)	(26,903.02)		0.00	(26,903.02)
3743.15	Occup Therapy - Eval Part B	(6,788.74)	0.00		0.00	0.00
3743.18	OT Eval - HMO	(510.00)	0.00		0.00	0.00
3743.25	Occup Therapy Part B	(53,524.04)	0.00		0.00	0.00
3744.02	Speech/ Lang Path - Part A	(61,431.74)	0.00		0.00	0.00
3744.08	Speech Therapy - HMO	(280.00)	(180.58)		0.00	(180.58)
3744.12	Speech/Lang Eval Part A	(12,078.58)	(34,531.69)		0.00	(34,531.69)
3744.15	Speech/Lang Eval Part B	(23,585.48)	(27,377.83)		0.00	(27,377.83)
3744.18	ST Eval - HMO	(85.00)	0.00		0.00	0.00
3802.00	Contractual Adj - Part A	1,285,333.83	680,137.20		0.00	680,137.20
3805.00	Contractual Adj - Part B	121,623.23	33,281.72		0.00	33,281.72
3808.00	Contractual Adj - HMO	36,710.77	10,102.64		0.00	10,102.64
4110.00	Salary - Administrator	132,917.20	132,770.00		0.00	132,770.00
4110.01	Bonus Administrator	14,250.00	0.00		0.00	0.00
4140.00	Salaries - Clerical	29,600.00	15,390.00		0.00	15,390.00
4150.00	Payroll Services	8,128.77	8,628.53		0.00	8,628.53
4151.00	Data Processing	73,112.88	87,982.79		0.00	87,982.79
4152.00	Bookkeeping p/s	17,972.00	35,944.00		0.00	35,944.00

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Trial Balance: **T01-01 - Master TB**  
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
4249.00	Postage	1,764.67	2,081.67		0.00	2,081.67
4250.00	Office Supplies & Expense	27,930.33	21,193.93		0.00	21,193.93
4252.00	Tuition & Education	1,792.57	2,690.00		0.00	2,690.00
4253.00	Personal Property Taxes	372.67	0.00		0.00	0.00
4254.00	MA Tax	5,649.00	0.00		0.00	0.00
4256.00	Bank Fees	3,959.78	2,718.98		0.00	2,718.98
4258.00	FINES & PENALTIES	8,520.75	0.00		0.00	0.00
4259.00	Miscellaneous Expense	0.00	651.25		0.00	651.25
4261.00	Telephone	27,241.53	28,594.76		0.00	28,594.76
4263.00	CORI Expenses	665.31	1,187.73		0.00	1,187.73
4275.00	Motor Vehicle	27,291.60	24,864.86		0.00	24,864.86
4278.00	MV Interest	3,224.72	2,681.83		0.00	2,681.83
4295.00	Advertising - Help Wanted	18,760.70	29,461.39		0.00	29,461.39
4298.00	Advertising - Promotional	7,768.51	6,454.17		0.00	6,454.17
4301.00	License & Dues	7,260.93	15,908.42		0.00	15,908.42
				CAIDJE - 1	(0.00)	
4302	Licenses & Dues - Non PR	750.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
4332.00	OTHER BENEFITS - DON	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
4333.00	Employee Benefits - Other	85,103.68	85,821.54		0.00	85,821.54
				CAIDJE - 2	(0.00)	
				CAIDJE - 3	(0.00)	
4333.20	Employee COVID Testing	175,841.56	0.00		0.00	0.00
4337.20	Other Benefits-Admin RSC	0.00	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
4360.00	Accounting Other	6,063.75	50,374.02		0.00	50,374.02
4374.00	Professional Services	0.00	3,287.50		0.00	3,287.50
4400.00	Payroll Taxes	277,091.60	309,194.73		0.00	309,194.73
				CAIDJE - 2	(0.00)	
				CAIDJE - 3	(0.00)	
4400.02	PAYROLL TAXES - DON	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
4410.00	Group Health Insurance	241,758.47	329,517.74		0.00	329,517.74
				CAIDJE - 2	(0.00)	
				CAIDJE - 3	(0.00)	
4410.02	GROUP LIFE & HEALTH INS. - DON	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
4410.20	Payroll Taxes - Admin RSC	0.00	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
4415.00	Group Health	0.00	(40,701.09)		0.00	(40,701.09)
4420.00	Insurance - Other	36,899.14	42,165.48		0.00	42,165.48
4421.00	Insurance - Workers Comp	46,116.00	51,032.00		0.00	51,032.00
				CAIDJE - 2	(0.00)	
				CAIDJE - 3	(0.00)	
4421.02	WORKERS COMP INS. - DON	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
4423.20	W/Comp - Admin RSC	0.00	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
4425.20	Group Health - Admin RSC	0.00	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
4437.00	Interest Working Capital	623.31	2,046.41		0.00	2,046.41
4517.00	State Tax	0.00	2,730.00		0.00	2,730.00
4535.00	Rent - Real Estate Affiliate	480,000.00	480,000.00		0.00	480,000.00
4537.00	Rent- Parking	55,595.00	52,625.00		0.00	52,625.00
4538.00	Rent - Leases, Other	3,368.84	1,490.58		0.00	1,490.58
4560.00	Depreciation - Comp Equip	8,296.00	9,739.00		0.00	9,739.00
4565.00	Depreciation - Building Improvements	11,004.70	27,770.00		0.00	27,770.00
4570.00	Depreciation - Equipment	17,070.86	15,793.73		0.00	15,793.73
4575.00	Depreciation - Software	0.00	3,570.00		0.00	3,570.00
4580.00	Depreciation - Motor Vehicle	19,783.00	19,783.00		0.00	19,783.00
5105.00	Salaries - Plant	84,454.80	83,476.80		0.00	83,476.80
5110.00	Purchased Services - Plant	96,187.45	107,803.00		0.00	107,803.00
5115.00	Supplies & Expense - Plant	102,962.78	94,299.03		0.00	94,299.03
5121.00	Electricity	65,453.14	68,959.93		0.00	68,959.93
5122.00	Water	117,031.12	84,937.90		0.00	84,937.90
5124.00	Gas	38,398.14	34,038.49		0.00	34,038.49
5205.00	Salaries - Dietary	247,825.68	256,348.07		0.00	256,348.07
5220.00	Food	170,519.27	176,911.29		0.00	176,911.29
5233.00	Purch Services - Dietician	19,008.00	19,844.00		0.00	19,844.00
5235.00	Supplies, Purch Serv, Repairs- Dietary	36,089.87	28,972.38		0.00	28,972.38
5310.00	Salaries - Laundry	166,945.24	157,271.71		0.00	157,271.71
5330.00	Supplies & Expense - Laundry	7,579.21	7,398.74		0.00	7,398.74
5340.00	Linen & Bedding	4,485.00	3,727.90		0.00	3,727.90
5420.00	Supplies & Expense - Housekeeping	23,582.80	22,996.74		0.00	22,996.74
6020.00	Salary - Dir of Nursing	106,373.81	118,514.55		0.00	118,514.55
6020.10	Bonus - Director of Nurses	16,108.85	0.00		0.00	0.00
6030.00	Salaries - RN	490,885.78	300,737.64		0.00	300,737.64
6035.00	Purchased Services - RN	934.02	40,581.31		0.00	40,581.31
6040.00	Salaries - LPN	809,178.24	1,016,457.46		0.00	1,016,457.46
6045.00	Purch Serv - LPN	5,348.20	64,915.89		0.00	64,915.89
6050.00	Salaries - CNAs	1,089,432.05	1,215,690.99		0.00	1,215,690.99
6055.00	Purch Serv - NA	0.00	59,899.29		0.00	59,899.29
6511.00	Medical Director	24,000.00	24,000.00		0.00	24,000.00
6512.00	MDS CONSULTANT	50,057.84	0.00		0.00	0.00
6522.00	Nursing Supplies	89,940.99	126,565.78		0.00	126,565.78
6522.20	Nursing Supplies- COVID 19	68,322.68	6,640.61		0.00	6,640.61
6530.00	Pharmacy Consultant	2,898.50	4,024.00		0.00	4,024.00
6810.00	Salaries - Social Services	160,605.60	183,251.56		0.00	183,251.56
6830.00	Social Service Consultant	0.00	13,087.50		0.00	13,087.50
7021.00	Salaries - Recreational Therapy	95,381.06	94,513.60		0.00	94,513.60
7022.00	Purchased Services - Recreation Therapy	6,902.24	7,450.65		0.00	7,450.65

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

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID	
		12/31/2022	12/31/2023			12/31/2023	
7023.00	Supplies & Expense - Recreation Therapy	12,578.86	11,823.00		0.00	11,823.00	
7825.02	Pharmacy Expense - Part A	108,195.45	87,131.03		0.00	87,131.03	
7825.03	Pharmacy Expense - Medicaid	10,889.58	3,389.31		0.00	3,389.31	
7825.08	Pharmacy Expense - HMO	6,112.65	2,184.24		0.00	2,184.24	
7826.02	I.V. Therapy Expense - Part A	632.30	1,459.66		0.00	1,459.66	
7826.03	I.V. Therapy Expense - Medicaid	855.33	815.00		0.00	815.00	
7827.02	Med/Surg Supp Exp - Part A	5,617.81	9,298.40		0.00	9,298.40	
7827.03	Med/Surg Supp Exp - Medicaid	(558.20)	4,580.29		0.00	4,580.29	
7830.02	Laboratory Expense - Part A	27,559.30	30,306.53		0.00	30,306.53	
7830.08	Laboratory Expense - HMO	1,708.30	614.86		0.00	614.86	
7832.02	Radiology Expense - Part A	12,806.83	11,196.65		0.00	11,196.65	
7832.08	Radiology Expense - HMO	181.92	0.00		0.00	0.00	
7841.00	Oxygen - House Account	4,702.86	4,619.50		0.00	4,619.50	
7841.02	Oxygen Expense - Part A	481.96	425.91		0.00	425.91	
7841.03	Oxygen Expense - Medicaid	31.00	0.00		0.00	0.00	
7841.08	Oxygen Expense - HMO	389.97	0.00		0.00	0.00	
7842.74	Purchased Service - PT	68,045.36	203,572.65		0.00	203,572.65	
				CAIDJE -	(0.00)		
7843.00	Purchased Service - OT	184,620.23	180,993.58		0.00	180,993.58	
				CAIDJE - 4	(0.00)		
7843.74	Purchased Services Speech Therapy	33,735.93	44,102.22		(129,990.00)	(85,887.78)	
				CAIDJE -	(129,990.00)		
7846.00	Rehab Supplies	2,492.40	2,045.69		0.00	2,045.69	
7853.02	Ambulance - Part A	5,204.60	11,730.72		0.00	11,730.72	
7900.00	INDIRECT THERAPY CONSULTANTS	124,647.00	0.00		129,990.00	129,990.00	
				CAIDJE - 4	129,990.00		
8000.00	User Fee	338,930.54	395,024.04		0.00	395,024.04	
8010.00	Bad Debt Expense	0.00	55,810.77		0.00	55,810.77	
<b>Subtotal : None</b>		<b>(251,985.00)</b>	<b>(41,311.91)</b>		<b>0.00</b>	<b>(41,311.91)</b>	
<b>Total [P&amp;L] P&amp;L</b>		<b>(251,985.00)</b>	<b>(41,311.91)</b>		<b>0.00</b>	<b>(41,311.91)</b>	<b>58,134.09</b>
<b>Sum of Account Groups</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	

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Workpaper: **T:02 - MCD SNF-CR Groupings**

Account	Description	CAID 12/31/2023	PP-1 12/31/2022
<b>Group : [S6L1.1C1] Cash and Cash Equivalents</b>			
<b>Subgroup : None</b>			
1010.00	Cash - Operating	1,152.43	628.64
<b>Subtotal : None</b>		<b>1,152.43</b>	<b>628.64</b>
<b>Total [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>	<b>1,152.43</b>	<b>628.64</b>
<b>Group : [S6L1.5C1] Payer Accounts Receivable</b>			
<b>Subgroup : [S6L1.5C] A/ R Self-Pay Patients (Private)</b>			
1061.00	A/R - Private	165,711.03	187,046.07
<b>Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)</b>		<b>165,711.03</b>	<b>187,046.07</b>
<b>Subgroup : [S6L1.5C] A/r Medicare Non Managed Care</b>			
1062.00	A/R - Medicare Part A	201,994.86	173,202.72
<b>Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care</b>		<b>201,994.86</b>	<b>173,202.72</b>
<b>Subgroup : [S6L1.5C] A/R Mass Medicaid Non Managed Care</b>			
1063.00	A/R - Medicaid	430,970.65	252,359.73
<b>Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Car</b>		<b>430,970.65</b>	<b>252,359.73</b>
<b>Subgroup : None</b>			
<b>Subtotal : None</b>		<b>0.00</b>	<b>0.00</b>
<b>Total [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>	<b>798,676.54</b>	<b>612,608.52</b>
<b>Group : [S6L1.6C1] Less Reserve for Bad Debts</b>			
<b>Subgroup : None</b>			
1140.00	Reserve for Bad Debt	(51,000.00)	(29,000.00)
<b>Subtotal : None</b>		<b>(51,000.00)</b>	<b>(29,000.00)</b>
<b>Total [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>	<b>(51,000.00)</b>	<b>(29,000.00)</b>
<b>Group : [S6L1.13C1] Prepaid Insurance</b>			
<b>Subgroup : None</b>			
1280.00	Prepaid Insurance	9,504.96	6,842.48
<b>Subtotal : None</b>		<b>9,504.96</b>	<b>6,842.48</b>
<b>Total [S6L1.13C1]</b>	<b>Prepaid Insurance</b>	<b>9,504.96</b>	<b>6,842.48</b>
<b>Group : [S6L2.3C1] Improvements - Cost</b>			
<b>Subgroup : [S6L2.3C] Building Improvements</b>			
1611.00	Building Improvements	589,315.61	582,962.62
<b>Subtotal [S6L2.3C1A] Building Improvements</b>		<b>589,315.61</b>	<b>582,962.62</b>
<b>Subgroup : [S6L2.3C] A/D Building Improvements</b>			
1612.00	Accum Depreciation - Building Improv	(134,571.76)	(106,801.76)
<b>Subtotal [S6L2.3C1D] A/D Building Improvements</b>		<b>(134,571.76)</b>	<b>(106,801.76)</b>
<b>Total [S6L2.3C1]</b>	<b>Improvements - Cost</b>	<b>454,743.85</b>	<b>476,160.86</b>
<b>Group : [S6L2.4C1] Equipment</b>			
<b>Subgroup : [S6L2.4C] Equipment Cost</b>			
1651.00	Equipment	489,046.63	464,711.55
1653.00	Computer Equipment	79,463.80	72,247.95
<b>Subtotal [S6L2.4C1A] Equipment Cost</b>		<b>568,510.43</b>	<b>536,959.50</b>
<b>Subgroup : [S6L2.4C] A/D Equipment</b>			

6,352.99

(27,770.00)

31,550.93

1652.00	Accum Depreciation - Equipment	(419,086.32)	(403,292.59)	
1654.00	Accum Depreciation - Comp Equip	(66,738.14)	(56,999.14)	
<b>Subtotal [S6L2.4C1b] A/D Equipment</b>		<b>(485,824.46)</b>	<b>(460,291.73)</b>	(25,532.73)
<b>Total [S6L2.4C1]</b>	<b>Equipment</b>	<b>82,685.97</b>	<b>76,667.77</b>	
<b>Group : [S6L2.5C1] Software/Limited Life Assets</b>				
<b>Subgroup : [S6L2.5C] Software Cost</b>				
1711.00	Software	51,240.84	80,662.52	
<b>Subtotal [S6L2.5C1A] Software Cost</b>		<b>51,240.84</b>	<b>80,662.52</b>	(29,421.68)
<b>Subgroup : [S6L2.5C] A/D Software</b>				
1712.00	Accum Depr - Software	(44,099.84)	(69,951.52)	
<b>Subtotal [S6L2.5C1B] A/D Software</b>		<b>(44,099.84)</b>	<b>(69,951.52)</b>	25,851.68
<b>Total [S6L2.5C1]</b>	<b>Software/Limited Life Assets</b>	<b>7,141.00</b>	<b>10,711.00</b>	
<b>Group : [S6L2.6C1] Motor Vehicle - Cost</b>				
<b>Subgroup : [S6L2.6C] Motor Vehicle Cost</b>				
1701.00	Motor Vehicles	94,882.00	94,882.00	
<b>Subtotal [S6L2.6C1A] Motor Vehicle Cost</b>		<b>94,882.00</b>	<b>94,882.00</b>	
<b>Subgroup : [S6L2.6C] A/D Motor Vehicles</b>				
1702.00	Accum Depr - Motor Vehicles	(55,316.00)	(35,533.00)	
<b>Subtotal [S6L2.6C1B] A/D Motor Vehicles</b>		<b>(55,316.00)</b>	<b>(35,533.00)</b>	
<b>Total [S6L2.6C1]</b>	<b>Motor Vehicle - Cost</b>	<b>39,566.00</b>	<b>59,349.00</b>	
<b>Group : [S6L5.1C1] Trade Payable</b>				
<b>Subgroup : None</b>				
2020.00	Accounts Payable	(393,042.54)	(298,404.87)	
2044.00	User Fee Payable	(107,466.46)	(81,101.40)	
<b>Subtotal : None</b>		<b>(500,509.00)</b>	<b>(379,506.27)</b>	
<b>Total [S6L5.1C1]</b>	<b>Trade Payable</b>	<b>(500,509.00)</b>	<b>(379,506.27)</b>	
<b>Group : [S6L5.2C1] Accrued Expenses</b>				
<b>Subgroup : None</b>				
2030.00	Accrued Expenses	(36,000.00)	(35,497.00)	
2032.00	Accrued Health Insurance	(52,694.33)	(93,395.42)	
<b>Subtotal : None</b>		<b>(88,694.33)</b>	<b>(128,892.42)</b>	
<b>Total [S6L5.2C1]</b>	<b>Accrued Expenses</b>	<b>(88,694.33)</b>	<b>(128,892.42)</b>	
<b>Group : [S6L5.3C1] Due to Insurance Payers</b>				
<b>Subgroup : [S6L5.3C] Due Medicaid Estimated</b>				
2045.00	Due Medicaid	(20,442.19)	0.00	
<b>Subtotal [S6L5.3C1D] Due Medicaid Estimated</b>		<b>(20,442.19)</b>	<b>0.00</b>	
<b>Subgroup : [S6L5.3C] Due Medicare Actual</b>				
2048.50	Medicare 2% Reserve	0.00	(8,220.69)	
<b>Subtotal [S6L5.3C1E] Due Medicare Actual</b>		<b>0.00</b>	<b>(8,220.69)</b>	
<b>Total [S6L5.3C1]</b>	<b>Due to Insurance Payers</b>	<b>(20,442.19)</b>	<b>(8,220.69)</b>	
<b>Group : [S6L5.6C1] Long Term Debt, Current Portion-Banks, Mortgages, Other</b>				
<b>Subgroup : None</b>				
2150.00	Line of Credit	(4,469.42)	(0.01)	
2152.00	Short Term Fin.-Insurance	(12,955.00)	(12,388.00)	
2153.00	Short term financing liability	12,955.00	12,388.00	
2170.00	Bank Loan #1	0.00	(65,360.31)	
<b>Subtotal : None</b>		<b>(4,469.42)</b>	<b>(65,360.32)</b>	
<b>Total [S6L5.6C1]</b>	<b>Long Term Debt, Current Portion-Ban</b>	<b>(4,469.42)</b>	<b>(65,360.32)</b>	

<b>Group : [S6L5.7C1] Accrued Salaries &amp; Payroll Liabilities</b>			
<b>Subgroup : [S6L5.7C] Accrued Salaries</b>			
2190.00	Accrued Salaries	(149,263.00)	(143,666.00)
2191.00	Accrued Vacation	(148,935.00)	(157,922.00)
<b>Subtotal [S6L5.7C1A] Accrued Salaries</b>		<b>(298,198.00)</b>	<b>(301,588.00)</b>
<b>Subgroup : [S6L5.7C] Accrued Payroll Taxes Payable</b>			
2214.00	Accrued Payroll Taxes	(28,024.00)	(26,753.00)
2261.00	State Income Tax Payable	(456.00)	(456.00)
<b>Subtotal [S6L5.7C1C] Accrued Payroll Taxes Payable</b>		<b>(28,480.00)</b>	<b>(27,209.00)</b>
<b>Total [S6L5.7C1] Accrued Salaries &amp; Payroll Liabilities</b>		<b>(326,678.00)</b>	<b>(328,797.00)</b>
<b>Group : [S6L5.10C1] Other Current Liabilities</b>			
<b>Subgroup : None</b>			
2028.00	Pre Current Cash	0.00	(58.05)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(58.05)</b>
<b>Total [S6L5.10C1] Other Current Liabilities</b>		<b>0.00</b>	<b>(58.05)</b>
<b>Group : [S6L6.2C1] Due to Related Parties, Subsidiaries &amp; Affiliates</b>			
<b>Subgroup : None</b>			
2111.00	Due to Officer	(4,259.60)	0.00
<b>Subtotal : None</b>		<b>(4,259.60)</b>	<b>0.00</b>
<b>Total [S6L6.2C1] Due to Related Parties, Subsidiaries &amp; Affiliates</b>		<b>(4,259.60)</b>	<b>0.00</b>
<b>Group : [S6L6.3C1] Other Long Term Debt</b>			
<b>Subgroup : None</b>			
2151.00	Bank Loan #1	(52,972.78)	0.00
<b>Subtotal : None</b>		<b>(52,972.78)</b>	<b>0.00</b>
<b>Total [S6L6.3C1] Other Long Term Debt</b>		<b>(52,972.78)</b>	<b>0.00</b>
<b>Group : [S6L8B.3C1] Capital Contributions During the Year</b>			
<b>Subgroup : None</b>			
2620.00	Capital Stock	(1,000.00)	(1,000.00)
2635.00	Additional Paid-In-Capital	(1,086,183.04)	(1,086,183.04)
2650.00	Retained Earnings	784,049.52	882,981.77
<b>Subtotal : None</b>		<b>(303,133.52)</b>	<b>(204,201.27)</b>
<b>Total [S6L8B.3C1] Capital Contributions During the Year</b>		<b>(303,133.52)</b>	<b>(204,201.27)</b>
<b>Group : [S6L8B.5C1] Proprietor/Partnership Drawings</b>			
<b>Subgroup : None</b>			
2625.00	Distributions	0.00	153,052.75
<b>Subtotal : None</b>		<b>0.00</b>	<b>153,052.75</b>
<b>Total [S6L8B.5C1] Proprietor/Partnership Drawings</b>		<b>0.00</b>	<b>153,052.75</b>
<b>Group : [S2L1.1C1] Private Pay</b>			
<b>Subgroup : None</b>			
3021.00	Revenue - Private	(1,212,518.04)	(1,047,304.25)
<b>Subtotal : None</b>		<b>(1,212,518.04)</b>	<b>(1,047,304.25)</b>
<b>Total [S2L1.1C1] Private Pay</b>		<b>(1,212,518.04)</b>	<b>(1,047,304.25)</b>
<b>Group : [S2L1.4C1] Medicare-Fee-For-Service</b>			
<b>Subgroup : None</b>			
3022.00	Revenue - Medicare A	(2,083,531.59)	(2,261,184.58)
3022.19	Revenue Medicare PDPIM	0.00	18,299.95
<b>Subtotal : None</b>		<b>(2,083,531.59)</b>	<b>(2,242,884.63)</b>
<b>Total [S2L1.4C1] Medicare-Fee-For-Service</b>		<b>(2,083,531.59)</b>	<b>(2,242,884.63)</b>
<b>Group : [S2L1.5C1] Medicare Managed Care (Part C)</b>			
<b>Subgroup : None</b>			



3030.00	Revenue - HMO	(25,995.90)	(56,714.32)
<b>Subtotal : None</b>		<b>(25,995.90)</b>	<b>(56,714.32)</b>
<b>Total [S2L1.5C1]</b>	<b>Medicare Managed Care (Part C)</b>	<b>(25,995.90)</b>	<b>(56,714.32)</b>
<b>Group : [S2L1.6C1] MassHealth Fee-for-Service</b>			
<b>Subgroup : None</b>			
3023.00	Revenue - Medicaid	(2,533,266.35)	(2,250,025.09)
3023.22	Revenue - Medicaid add-on	(93,246.23)	0.00
<b>Subtotal : None</b>		<b>(2,626,512.58)</b>	<b>(2,250,025.09)</b>
<b>Total [S2L1.6C1]</b>	<b>MassHealth Fee-for-Service</b>	<b>(2,626,512.58)</b>	<b>(2,250,025.09)</b>
<b>Group : [S2L1.12C1] Medicaid Patient Paid Amount</b>			
<b>Subgroup : None</b>			
3022.60	MA Medicaid Resource RSC	(705,793.00)	0.00
<b>Subtotal : None</b>		<b>(705,793.00)</b>	<b>0.00</b>
<b>Total [S2L1.12C1]</b>	<b>Medicaid Patient Paid Amount</b>	<b>(705,793.00)</b>	<b>0.00</b>
<b>Group : [S2L1.15C1] Other Payer Revenue</b>			
<b>Subgroup : None</b>			
3026.00	Revenue - Hospice	(606,615.60)	(1,216,479.37)
<b>Subtotal : None</b>		<b>(606,615.60)</b>	<b>(1,216,479.37)</b>
<b>Total [S2L1.15C1]</b>	<b>Other Payer Revenue</b>	<b>(606,615.60)</b>	<b>(1,216,479.37)</b>
<b>Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service</b>			
<b>Subgroup : None</b>			
3725.02	Pharmacy - Part A	(174,658.29)	(213,942.82)
3725.08	Pharmacy - HMO	(3,600.48)	(12,225.30)
3726.02	I.V. Therapy - Part A	0.00	(897.94)
3727.02	Med/Surg Supplies - Part A	(12,116.94)	0.00
3730.02	Laboratory - Part A	(59,427.24)	(59,057.04)
3730.08	Laboratory - HMO	(1,229.72)	(3,416.60)
3732.02	Radiology - Part A	(18,953.62)	(17,519.42)
3732.08	Radiology - HMO	(2,505.20)	(1,143.78)
3741.02	Med/Surg Oxygen	0.00	(963.92)
3742.08	Physical Therapy - HMO	0.00	(8,070.00)
3742.12	Physical Therapy Part A Evaluation	(159,922.48)	(429,440.64)
3742.15	Physical Therapy Part B Evaluation	(102,851.54)	(121,184.84)
3743.02	Occupational Therapy - Part A	(194,920.99)	(437,430.00)
3743.08	Occupational Therapy - HMO	(2,408.13)	(9,450.00)
3743.12	Occupational Therapy Eval - Part A	(26,903.02)	(25,934.04)
3743.15	Occup Therapy - Eval Part B	0.00	(6,788.74)
3743.18	OT Eval - HMO	0.00	(510.00)
3743.25	Occup Therapy Part B	0.00	(53,524.04)
3744.02	Speech/ Lang Path - Part A	0.00	(61,431.74)
3744.08	Speech Therapy - HMO	(180.58)	(280.00)
3744.12	Speech/Lang Eval Part A	(34,531.69)	(12,078.58)
3744.15	Speech/Lang Eval Part B	(27,377.83)	(23,585.48)
3744.18	ST Eval - HMO	0.00	(85.00)
3802.00	Contractual Adj - Part A	680,137.20	1,285,333.83
3805.00	Contractual Adj - Part B	33,281.72	121,623.23
3808.00	Contractual Adj - HMO	10,102.64	36,710.77
<b>Subtotal : None</b>		<b>(98,066.19)</b>	<b>(55,292.09)</b>
<b>Total [S2L1.4C2]</b>	<b>Ancillary-Medicare Fee-for-Service</b>	<b>(98,066.19)</b>	<b>(55,292.09)</b>
<b>Group : [S2L3.2C1] Endowment &amp; Other Non Recoverable Revenue</b>			
<b>Subgroup : None</b>			
3022.20	Medicare Cares Act	0.00	(79,668.48)
3191.00	State Grant Revenue	(27,984.00)	(348,521.99)
<b>Subtotal : None</b>		<b>(27,984.00)</b>	<b>(428,190.47)</b>
<b>Total [S2L3.2C1]</b>	<b>Endowment &amp; Other Non Recoverab</b>	<b>(27,984.00)</b>	<b>(428,190.47)</b>

<b>Group : [S2L3.5C1] Recovery of Bad Debts</b>			
<b>Subgroup : None</b>			
3160.01	BAD DEBT RECOVERY PRIVATE	0.00	(45,653.72)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(45,653.72)</b>
<b>Total [S2L3.5C1]</b>	<b>Recovery of Bad Debts</b>	<b>0.00</b>	<b>(45,653.72)</b>
<b>Group : [S2L3.6C1] Prior Year Retroactive Revenue</b>			
<b>Subgroup : None</b>			
3170.00	Prior Year Revenue	(4,130.52)	60,289.40
<b>Subtotal : None</b>		<b>(4,130.52)</b>	<b>60,289.40</b>
<b>Total [S2L3.6C1]</b>	<b>Prior Year Retroactive Revenue</b>	<b>(4,130.52)</b>	<b>60,289.40</b>
<b>Group : [S2L3.7C1] Interest Income</b>			
<b>Subgroup : None</b>			
3180.00	Interest Income	(49.30)	(34.63)
<b>Subtotal : None</b>		<b>(49.30)</b>	<b>(34.63)</b>
<b>Total [S2L3.7C1]</b>	<b>Interest Income</b>	<b>(49.30)</b>	<b>(34.63)</b>
<b>Group : [S3L1.1C1] Director of Nurses Salary</b>			
<b>Subgroup : None</b>			
6020.00	Salary - Dir of Nursing	118,514.55	106,373.81
6020.10	Bonus - Director of Nurses	0.00	16,108.85
<b>Subtotal : None</b>		<b>118,514.55</b>	<b>122,482.66</b>
<b>Total [S3L1.1C1]</b>	<b>Director of Nurses Salary</b>	<b>118,514.55</b>	<b>122,482.66</b>
<b>Group : [S3L1.7C1] Registered Nurses Salaries</b>			
<b>Subgroup : None</b>			
6030.00	Salaries - RN	300,737.64	490,885.78
<b>Subtotal : None</b>		<b>300,737.64</b>	<b>490,885.78</b>
<b>Total [S3L1.7C1]</b>	<b>Registered Nurses Salaries</b>	<b>300,737.64</b>	<b>490,885.78</b>
<b>Group : [S3L1.11C1] Registered Nurses Purchased Service Tempory Agency Staff</b>			
<b>Subgroup : None</b>			
6035.00	Purchased Services - RN	40,581.31	934.02
<b>Subtotal : None</b>		<b>40,581.31</b>	<b>934.02</b>
<b>Total [S3L1.11C1]</b>	<b>Registered Nurses Purchased Service</b>	<b>40,581.31</b>	<b>934.02</b>
<b>Group : [S3L1.12C1] Licensed Practical Nurses Salary</b>			
<b>Subgroup : None</b>			
6040.00	Salaries - LPN	1,016,457.46	809,178.24
<b>Subtotal : None</b>		<b>1,016,457.46</b>	<b>809,178.24</b>
<b>Total [S3L1.12C1]</b>	<b>Licensed Practical Nurses Salary</b>	<b>1,016,457.46</b>	<b>809,178.24</b>
<b>Group : [S3L1.16C1] Licensed Practical Nurses Purchased Service Tempory Agency Staff</b>			
<b>Subgroup : None</b>			
6045.00	Purch Serv - LPN	64,915.89	5,348.20
<b>Subtotal : None</b>		<b>64,915.89</b>	<b>5,348.20</b>
<b>Total [S3L1.16C1]</b>	<b>Licensed Practical Nurses Purchased</b>	<b>64,915.89</b>	<b>5,348.20</b>
<b>Group : [S3L1.17C1] Certified Nurses Aides Salaries</b>			
<b>Subgroup : None</b>			
6050.00	Salaries - CNAs	1,215,690.99	1,089,432.05
<b>Subtotal : None</b>		<b>1,215,690.99</b>	<b>1,089,432.05</b>
<b>Total [S3L1.17C1]</b>	<b>Certified Nurses Aides Salaries</b>	<b>1,215,690.99</b>	<b>1,089,432.05</b>
<b>Group : [S3L1.21C1] Certified Nurses Aides Purchased Service Tempory Agency Staff</b>			
<b>Subgroup : None</b>			
6055.00	Purch Serv - NA	59,899.29	0.00
<b>Subtotal : None</b>		<b>59,899.29</b>	<b>0.00</b>
<b>Total [S3L1.21C1]</b>	<b>Certified Nurses Aides Purchased Ser</b>	<b>59,899.29</b>	<b>0.00</b>

<b>Group : [S3L2.1C1] Administration Salaries</b>			
<b>Subgroup : [S3L2.1C1A] Administrator Salaries</b>			
4110.00	Salary - Administrator	132,770.00	132,917.20
4110.01	Bonus Administrator	0.00	14,250.00
<b>Subtotal [S3L2.1C1A] Administrator Salaries</b>		<b>132,770.00</b>	<b>147,167.20</b>
<b>Subgroup : None</b>			
<b>Subtotal : None</b>		<b>0.00</b>	<b>0.00</b>
<b>Total [S3L2.1C1] Administration Salaries</b>		<b>132,770.00</b>	<b>147,167.20</b>
<b>Group : [S3L2.7C1] Clerical Staff Salaries</b>			
<b>Subgroup : None</b>			
4140.00	Salaries - Clerical	15,390.00	29,600.00
<b>Subtotal : None</b>		<b>15,390.00</b>	<b>29,600.00</b>
<b>Total [S3L2.7C1] Clerical Staff Salaries</b>		<b>15,390.00</b>	<b>29,600.00</b>
<b>Group : [S3L2.11C1] Electronic Data Processing, Payroll &amp; Bookkeeping Services</b>			
<b>Subgroup : None</b>			
4150.00	Payroll Services	8,628.53	8,128.77
4151.00	Data Processing	87,982.79	73,112.88
4152.00	Bookkeeping p/s	35,944.00	17,972.00
<b>Subtotal : None</b>		<b>132,555.32</b>	<b>99,213.65</b>
<b>Total [S3L2.11C1] Electronic Data Processing, Payroll &amp;</b>		<b>132,555.32</b>	<b>99,213.65</b>
<b>Group : [S3L2.12C1] Office Supplies</b>			
<b>Subgroup : None</b>			
4249.00	Postage	2,081.67	1,764.67
4250.00	Office Supplies & Expense	21,193.93	27,930.33
4254.00	MA Tax	0.00	5,649.00
4256.00	Bank Fees	2,718.98	3,959.78
4263.00	CORI Expenses	1,187.73	665.31
4517.00	State Tax	2,730.00	0.00
<b>Subtotal : None</b>		<b>29,912.31</b>	<b>39,969.09</b>
<b>Total [S3L2.12C1] Office Supplies</b>		<b>29,912.31</b>	<b>39,969.09</b>
<b>Group : [S3L2.13C1] Telecommunications (e.g. Internet &amp; Phone)</b>			
<b>Subgroup : None</b>			
4261.00	Telephone	28,594.76	27,241.53
<b>Subtotal : None</b>		<b>28,594.76</b>	<b>27,241.53</b>
<b>Total [S3L2.13C1] Telecommunications (e.g. Internet &amp; P</b>		<b>28,594.76</b>	<b>27,241.53</b>
<b>Group : [S3L2.16C1] Advertising: Help Wanted</b>			
<b>Subgroup : None</b>			
4295.00	Advertising - Help Wanted	29,461.39	18,760.70
<b>Subtotal : None</b>		<b>29,461.39</b>	<b>18,760.70</b>
<b>Total [S3L2.16C1] Advertising: Help Wanted</b>		<b>29,461.39</b>	<b>18,760.70</b>
<b>Group : [S3L2.17C1] Licenses &amp; Dues: Patient Care Related Portion</b>			
<b>Subgroup : None</b>			
4301.00	License & Dues	15,908.42	8,010.93
<b>Subtotal : None</b>		<b>15,908.42</b>	<b>8,010.93</b>
<b>Total [S3L2.17C1] Licenses &amp; Dues: Patient Care Related</b>		<b>15,908.42</b>	<b>8,010.93</b>
<b>Group : [S3L2.19C1] Accounting Services (not related to Appeals)</b>			
<b>Subgroup : None</b>			
4360.00	Accounting Other	50,374.02	6,063.75
<b>Subtotal : None</b>		<b>50,374.02</b>	<b>6,063.75</b>
<b>Total [S3L2.19C1] Accounting Services (not related to A</b>		<b>50,374.02</b>	<b>6,063.75</b>
<b>Group : [S3L2.20C1] Insurance: Malpractice &amp; General Liability</b>			
<b>Subgroup : None</b>			

4420.00	Insurance - Other	42,165.48	36,899.14
<b>Subtotal : None</b>		<b>42,165.48</b>	<b>36,899.14</b>
<b>Total [S3L2.20C1]</b>	<b>Insurance: Malpractice &amp; General Lia</b>	<b>42,165.48</b>	<b>36,899.14</b>

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

**Subgroup : None**

4259.00	Miscellaneous Expense	651.25	0.00
4374.00	Professional Services	3,287.50	0.00
<b>Subtotal : None</b>		<b>3,938.75</b>	<b>0.00</b>
<b>Total [S3L2.22C1]</b>	<b>Other A &amp; G Expenses</b>	<b>3,938.75</b>	<b>0.00</b>

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

**Subgroup : None**

4298.00	Advertising - Promotional	6,454.17	7,768.51
<b>Subtotal : None</b>		<b>6,454.17</b>	<b>7,768.51</b>
<b>Total [S3L2B.1C1]</b>	<b>Advertising Marketing</b>	<b>6,454.17</b>	<b>7,768.51</b>

**Group : [S3L2B.10C1] Interest on Working Capital**

**Subgroup : None**

4437.00	Interest Working Capital	2,046.41	623.31
<b>Subtotal : None</b>		<b>2,046.41</b>	<b>623.31</b>
<b>Total [S3L2B.10C1]</b>	<b>Interest on Working Capital</b>	<b>2,046.41</b>	<b>623.31</b>

**Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest**

**Subgroup : None**

4258.00	FINES & PENALTIES	0.00	8,520.75
<b>Subtotal : None</b>		<b>0.00</b>	<b>8,520.75</b>
<b>Total [S3L2B.11C1]</b>	<b>Fines, Late Fees, Penalties including</b>	<b>0.00</b>	<b>8,520.75</b>

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

**Subgroup : None**

8010.00	Bad Debt Expense	55,810.77	0.00
<b>Subtotal : None</b>		<b>55,810.77</b>	<b>0.00</b>
<b>Total [S3L2B.14C1]</b>	<b>Bad Debt Expenses</b>	<b>55,810.77</b>	<b>0.00</b>

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

**Subgroup : None**

8000.00	User Fee	395,024.04	338,930.54
<b>Subtotal : None</b>		<b>395,024.04</b>	<b>338,930.54</b>
<b>Total [S3L2B.15C1]</b>	<b>User Fee Assessment</b>	<b>395,024.04</b>	<b>338,930.54</b>

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

**Subgroup : None**

5105.00	Salaries - Plant	83,476.80	84,454.80
<b>Subtotal : None</b>		<b>83,476.80</b>	<b>84,454.80</b>
<b>Total [S3L3.5C1]</b>	<b>Plant Operations: Salaires</b>	<b>83,476.80</b>	<b>84,454.80</b>

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

**Subgroup : None**

5110.00	Purchased Services - Plant	107,803.00	96,187.45
<b>Subtotal : None</b>		<b>107,803.00</b>	<b>96,187.45</b>
<b>Total [S3L3.8C1]</b>	<b>Plant Operations: Purchased Service</b>	<b>107,803.00</b>	<b>96,187.45</b>

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

**Subgroup : None**

5115.00	Supplies & Expense - Plant	94,299.03	102,962.78
<b>Subtotal : None</b>		<b>94,299.03</b>	<b>102,962.78</b>
<b>Total [S3L3.9C1]</b>	<b>Plant Operations: Supplies &amp; Expenses</b>	<b>94,299.03</b>	<b>102,962.78</b>

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

**Subgroup : None**

5121.00	Electricity	68,959.93	65,453.14
5122.00	Water	84,937.90	117,031.12
5124.00	Gas	34,038.49	38,398.14
<b>Subtotal : None</b>		<b>187,936.32</b>	<b>220,882.40</b>
<b>Total [S3L3.10C1]</b>	<b>Plant Operatins: Utilities</b>	<b>187,936.32</b>	<b>220,882.40</b>
<b>Group : [S3L3.16C1]</b>	<b>Dietician: Purchased Service</b>		
<b>Subgroup : None</b>			
5233.00	Purch Services - Dietician	19,844.00	19,008.00
<b>Subtotal : None</b>		<b>19,844.00</b>	<b>19,008.00</b>
<b>Total [S3L3.16C1]</b>	<b>Dietician: Purchased Service</b>	<b>19,844.00</b>	<b>19,008.00</b>
<b>Group : [S3L3.18C1]</b>	<b>Dietary: Salaries</b>		
<b>Subgroup : None</b>			
5205.00	Salaries - Dietary	256,348.07	247,825.68
<b>Subtotal : None</b>		<b>256,348.07</b>	<b>247,825.68</b>
<b>Total [S3L3.18C1]</b>	<b>Dietary: Salaries</b>	<b>256,348.07</b>	<b>247,825.68</b>
<b>Group : [S3L3.21C1]</b>	<b>Dietary: Food</b>		
<b>Subgroup : None</b>			
5220.00	Food	176,911.29	170,519.27
<b>Subtotal : None</b>		<b>176,911.29</b>	<b>170,519.27</b>
<b>Total [S3L3.21C1]</b>	<b>Dietary: Food</b>	<b>176,911.29</b>	<b>170,519.27</b>
<b>Group : [S3L3.22C1]</b>	<b>Dietary: Purchased Service</b>		
<b>Subgroup : None</b>			
5235.00	Supplies, Purch Serv, Repairs- Dietary	28,972.38	36,089.87
<b>Subtotal : None</b>		<b>28,972.38</b>	<b>36,089.87</b>
<b>Total [S3L3.22C1]</b>	<b>Dietary: Purchased Service</b>	<b>28,972.38</b>	<b>36,089.87</b>
<b>Group : [S3L3.24C1]</b>	<b>Housekeeping / Laundry: Salaries</b>		
<b>Subgroup : [S3L3.24C1E Laundry Salaries</b>			
5310.00	Salaries - Laundry	157,271.71	166,945.24
<b>Subtotal [S3L3.24C1E Laundry Salaries</b>		<b>157,271.71</b>	<b>166,945.24</b>
<b>Subgroup : None</b>			
<b>Subtotal : None</b>		<b>0.00</b>	<b>0.00</b>
<b>Total [S3L3.24C1]</b>	<b>Housekeeping / Laundry: Salaries</b>	<b>157,271.71</b>	<b>166,945.24</b>
<b>Group : [S3L3.28C1]</b>	<b>Housekeeping / Laundry: Supplies &amp; Expense</b>		
<b>Subgroup : [S3L3.28C1E Housekeeping Supplies &amp; Expenses</b>			
5420.00	Supplies & Expense - Housekeeping	22,996.74	23,582.80
<b>Subtotal [S3L3.28C1E Housekeeping Supplies &amp; Expenses</b>		<b>22,996.74</b>	<b>23,582.80</b>
<b>Subgroup : [S3L3.28C1E Laundry Supplies &amp; Expense</b>			
5330.00	Supplies & Expense - Laundry	7,398.74	7,579.21
<b>Subtotal [S3L3.28C1E Laundry Supplies &amp; Expense</b>		<b>7,398.74</b>	<b>7,579.21</b>
<b>Subgroup : None</b>			
<b>Subtotal : None</b>		<b>0.00</b>	<b>0.00</b>
<b>Total [S3L3.28C1]</b>	<b>Housekeeping / Laundry: Supplies &amp;</b>	<b>30,395.48</b>	<b>31,162.01</b>
<b>Group : [S3L3.29C1]</b>	<b>Housekeepong / Laundry: Linen &amp; Bedding</b>		
<b>Subgroup : None</b>			
5340.00	Linen & Bedding	3,727.90	4,485.00
<b>Subtotal : None</b>		<b>3,727.90</b>	<b>4,485.00</b>
<b>Total [S3L3.29C1]</b>	<b>Housekeepong / Laundry: Linen &amp; Be</b>	<b>3,727.90</b>	<b>4,485.00</b>
<b>Group : [S3L3.43C1]</b>	<b>MMQ Evaluation Nurse/MDS Coordinator: Purchased Service</b>		
<b>Subgroup : [S3L3.43C1E MDS Purchase Service</b>			
6512.00	MDS CONSULTANT	0.00	50,057.84

Subtotal [S3L3.43C1]EMDS Purchase Service		0.00	50,057.84
Total [S3L3.43C1] MMQ Evaluation Nurse/MDS Coordin		0.00	50,057.84
Group : [S3L3.48C1] Social Service Worker: Salaries			
Subgroup : None			
6810.00	Salaries - Social Services	183,251.56	160,605.60
Subtotal : None		183,251.56	160,605.60
Total [S3L3.48C1] Social Service Worker: Salaries		183,251.56	160,605.60
Group : [S3L3.59C1] Indirect Restorative Therapy: Consultants			
Subgroup : None			
7900.00	INDIRECT THERAPY CONSULTANTS	129,990.00	0.00
Subtotal : None		129,990.00	0.00
Total [S3L3.59C1] Indirect Restorative Therapy: Consult		129,990.00	0.00
Group : [S3L3.62C1] Direct Restorative Therapy: Consultants			
Subgroup : None			
7842.74	Purchased Service - PT	203,572.65	192,692.36
7843.00	Purchased Service - OT	180,993.58	184,620.23
7843.74	Purchased Services Speech Therapy	(85,887.78)	33,735.93
Subtotal : None		298,678.45	411,048.52
Total [S3L3.62C1] Direct Restorative Therapy: Consulta		298,678.45	411,048.52
Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries			
Subgroup : None			
7021.00	Salaries - Recreational Therapy	94,513.60	95,381.06
Subtotal : None		94,513.60	95,381.06
Total [S3L3.64C1] Recreational Therapy/Activities: Salar		94,513.60	95,381.06
Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service			
Subgroup : None			
7022.00	Purchased Services - Recreation Therap	7,450.65	6,902.24
Subtotal : None		7,450.65	6,902.24
Total [S3L3.67C1] Recreational Therapy/Activities: Purcl		7,450.65	6,902.24
Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses			
Subgroup : None			
7023.00	Supplies & Expense - Recreation Therap	11,823.00	12,578.86
Subtotal : None		11,823.00	12,578.86
Total [S3L3.68C1] Recreational Therapy/Activities: Supp		11,823.00	12,578.86
Group : [S3L3.78C1] Travel: Motor Vehicle Expense			
Subgroup : None			
4275.00	Motor Vehicle	24,864.86	27,291.60
4278.00	MV Interest	2,681.83	3,224.72
4580.00	Depreciation - Motor Vehicle	19,783.00	19,783.00
Subtotal : None		47,329.69	50,299.32
Total [S3L3.78C1] Travel: Motor Vehicle Expense		47,329.69	50,299.32
Group : [S3L3.79C1] Variable Other Required Education			
Subgroup : None			
4252.00	Tuition & Education	2,690.00	1,792.57
Subtotal : None		2,690.00	1,792.57
Total [S3L3.79C1] Variable Other Required Education		2,690.00	1,792.57
Group : [S3L3.82C1] Physician Services: Medical Director			
Subgroup : None			
6511.00	Medical Director	24,000.00	24,000.00
Subtotal : None		24,000.00	24,000.00
Total [S3L3.82C1] Physician Services: Medical Director		24,000.00	24,000.00

**Group : [S3L3.87C1] Legend Drugs**

**Subgroup : None**

7825.02	Pharmacy Expense - Part A	87,131.03	108,195.45
7825.03	Pharmacy Expense - Medicaid	3,389.31	10,889.58
7825.08	Pharmacy Expense - HMO	2,184.24	6,112.65
7826.02	I.V. Therapy Expense - Part A	1,459.66	632.30
7826.03	I.V. Therapy Expense - Medicaid	815.00	855.33
7827.02	Med/Surg Supp Exp - Part A	9,298.40	5,617.81
7827.03	Med/Surg Supp Exp - Medicaid	4,580.29	(558.20)
7830.02	Laboratory Expense - Part A	30,306.53	27,559.30
7830.08	Laboratory Expense - HMO	614.86	1,708.30
7832.02	Radiology Expense - Part A	11,196.65	12,806.83
7832.08	Radiology Expense - HMO	0.00	181.92
7841.00	Oxygen - House Account	4,619.50	4,702.86
7841.02	Oxygen Expense - Part A	425.91	481.96
7841.03	Oxygen Expense - Medicaid	0.00	31.00
7841.08	Oxygen Expense - HMO	0.00	389.97
7853.02	Ambulance - Part A	11,730.72	5,204.60

<b>Subtotal : None</b>		<b>167,752.10</b>	<b>184,811.66</b>
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<b>Total [S3L3.87C1] Legend Drugs</b>		<b>167,752.10</b>	<b>184,811.66</b>
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**Group : [S3L3.89C1] House Supplies Not Resold**

**Subgroup : None**

6522.00	Nursing Supplies	126,565.78	89,940.99
6522.20	Nursing Supplies- COVID 19	6,640.61	68,322.68
6830.00	Social Service Consultant	13,087.50	0.00
7846.00	Rehab Supplies	2,045.69	2,492.40

<b>Subtotal : None</b>		<b>148,339.58</b>	<b>160,756.07</b>
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<b>Total [S3L3.89C1] House Supplies Not Resold</b>		<b>148,339.58</b>	<b>160,756.07</b>
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**Group : [S3L3.92C1] Pharmacy Consultant**

**Subgroup : None**

6530.00	Pharmacy Consultant	4,024.00	2,898.50
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<b>Subtotal : None</b>		<b>4,024.00</b>	<b>2,898.50</b>
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<b>Total [S3L3.92C1] Pharmacy Consultant</b>		<b>4,024.00</b>	<b>2,898.50</b>
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**Group : [S3L4.1C1] Depreciaton**

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

4565.00	Depreciation - Building Improvements	27,770.00	11,004.70
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<b>Subtotal [S3L4.1C1B] Improvements Depreciation</b>		<b>27,770.00</b>	<b>11,004.70</b>
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**Subgroup : [S3L4.1C] Equipment Depreciation**

4560.00	Depreciation - Comp Equip	9,739.00	8,296.00
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4570.00	Depreciation - Equipment	15,793.73	17,070.86
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<b>Subtotal [S3L4.1C1C] Equipment Depreciation</b>		<b>25,532.73</b>	<b>25,366.86</b>
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**Subgroup : [S3L4.1C] Software Depreciaton**

4575.00	Depreciation - Software	3,570.00	0.00
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<b>Subtotal [S3L4.1C1D] Software Depreciaton</b>		<b>3,570.00</b>	<b>0.00</b>
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<b>Total [S3L4.1C1] Depreciaton</b>		<b>56,872.73</b>	<b>36,371.56</b>
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**Group : [S3L4.10C1] Personal Property Tax Expense-SNF-CR**

**Subgroup : None**

4253.00	Personal Property Taxes	0.00	372.67
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<b>Subtotal : None</b>		<b>0.00</b>	<b>372.67</b>
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<b>Total [S3L4.10C1] Personal Property Tax Expense-SNF-CR</b>		<b>0.00</b>	<b>372.67</b>
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**Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR**

**Subgroup : None**

4538.00	Rent - Leases, Other	1,490.58	3,368.84
<b>Subtotal : None</b>		<b>1,490.58</b>	<b>3,368.84</b>
<b>Total [S3L4.12C1]</b>	<b>Other Fixed Cost Expense-SNF-CR</b>	<b>1,490.58</b>	<b>3,368.84</b>
<b>Group : [S3L4.14C1] Real Property Rent Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
4535.00	Rent - Real Estate Affiliate	480,000.00	480,000.00
4537.00	Rent- Parking	52,625.00	55,595.00
<b>Subtotal : None</b>		<b>532,625.00</b>	<b>535,595.00</b>
<b>Total [S3L4.14C1]</b>	<b>Real Property Rent Expense-SNF-CR</b>	<b>532,625.00</b>	<b>535,595.00</b>
<b>Group : [CLA-53.01] LA-Group Health/Life</b>			
<b>Subgroup : None</b>			
4410.00	Group Health Insurance	329,517.74	241,758.47
4415.00	Group Health	(40,701.09)	0.00
<b>Subtotal : None</b>		<b>288,816.65</b>	<b>241,758.47</b>
<b>Total [CLA-53.01]</b>	<b>LA-Group Health/Life</b>	<b>288,816.65</b>	<b>241,758.47</b>
<b>Group : [CLA-53.02] LA-Employee Pensions</b>			
<b>Subgroup : None</b>			
4333.00	Employee Benefits - Other	85,821.54	85,103.68
<b>Subtotal : None</b>		<b>85,821.54</b>	<b>85,103.68</b>
<b>Total [CLA-53.02]</b>	<b>LA-Employee Pensions</b>	<b>85,821.54</b>	<b>85,103.68</b>
<b>Group : [CLA-53.03] LA-Employee Benefits</b>			
<b>Subgroup : None</b>			
4333.20	Employee COVID Testing	0.00	175,841.56
<b>Subtotal : None</b>		<b>0.00</b>	<b>175,841.56</b>
<b>Total [CLA-53.03]</b>	<b>LA-Employee Benefits</b>	<b>0.00</b>	<b>175,841.56</b>
<b>Group : [CLA-53.04] LA-Payroll Taxes</b>			
<b>Subgroup : None</b>			
4400.00	Payroll Taxes	309,194.73	277,091.60
<b>Subtotal : None</b>		<b>309,194.73</b>	<b>277,091.60</b>
<b>Total [CLA-53.04]</b>	<b>LA-Payroll Taxes</b>	<b>309,194.73</b>	<b>277,091.60</b>
<b>Group : [CLA-53.05] LA-Workers Comp</b>			
<b>Subgroup : None</b>			
4421.00	Insurance - Workers Comp	51,032.00	46,116.00
<b>Subtotal : None</b>		<b>51,032.00</b>	<b>46,116.00</b>
<b>Total [CLA-53.05]</b>	<b>LA-Workers Comp</b>	<b>51,032.00</b>	<b>46,116.00</b>
<b>NET (INCOME) LOSS</b>		<b>0.00</b>	<b>0.00</b>
<b>Sum of Account Groups</b>		<b>0.00</b>	<b>0.00</b>



Tickmarks

{a}	
{b}	
{c}	
{d}	
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{f}	
{g}	
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{i}	
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