

Client: **A443527 - Clifton Rehabilitative Nursing Center**  
Engagement: **MDMC 2023 - Clifton Rehabilitative Nursing Center**  
Period Ending: **12/31/2023**  
Trial Balance: **T-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 : [1000] Balance Sheet</b>						
<b>Subgroup : None</b>						
1007.0954	American Express - Clifton SNF	0.00	(68,174.27)		0.00	(68,174.27)
1010.0954	Cash Operating - Clifton SNF	351,677.86	(342,143.55)		0.00	(342,143.55)
1010.9999	Cash Clearing	(0.19)	861,612.27		0.00	861,612.27
1015.0954	Cash Payroll - Clifton SNF	13,904.05	12,569.65		0.00	12,569.65
1018.0954	Cash Petty Cash- Clifton SNF	500.00	500.00		0.00	500.00
1070.0954	Cash Govt Receivable - Clifton SNF	0.00	0.05		0.00	0.05
1100.0000	A/r Old System	0.00	50.00		0.00	50.00
1105.0000	A/r HMO	617,858.80	938,742.32		0.00	938,742.32
1105.0003	A/r HMO - Outpatient	64,477.11	52,640.46		0.00	52,640.46
1110.0000	A/r Private	(29,043.40)	130,966.60		0.00	130,966.60
1110.0003	A/r Respite	14,351.74	7,976.80		0.00	7,976.80
1120.0000	A/r Medicare	2,517,643.94	2,249,033.96		0.00	2,249,033.96
1120.0003	A/r Medicare - Outpatient	16,936.72	15,533.19		0.00	15,533.19
1122.0000	MCR A Bad Debt Copay	9,919.50	39,553.39		0.00	39,553.39
1130.0000	A/r Medicaid	758,208.21	712,967.98		0.00	712,967.98
1130.0003	A/r Medicaid - Outpatient	8,514.26	4,766.10		0.00	4,766.10
1135.0000	A/r Hospice	122,458.19	243,347.17		0.00	243,347.17
1140.0000	A/r Budget	8,181.17	23,315.80		0.00	23,315.80
1161.0000	Allowance for Bad Debt	(83,366.71)	(8,641.21)		0.00	(8,641.21)
1162.0000	Allowance for Bad Debt - Coinsurance	(32,900.00)	(17,400.00)		0.00	(17,400.00)
1222.0000	Prepaid Insurance	295,998.37	278,167.65		0.00	278,167.65
1222.5000	Prepaid Insurance - Installments	(251,364.51)	(85,595.76)		0.00	(85,595.76)
1290.0000	Prepaid Expenses	34,370.02	2,719.01		0.00	2,719.01
1291.0000	Prepaid Real Estate Taxes	0.00	39,280.58		0.00	39,280.58
1450.0000	Security Deposits	199.99	199.99		0.00	199.99
2100.0000	Accounts Payable	(893,120.57)	(1,419,222.53)		0.00	(1,419,222.53)
2110.0000	Demand Loan	(2,000,000.00)	0.00		0.00	0.00
2200.0000	Loans & Exchanges	16,765.51	18,707.98		0.00	18,707.98
2200.0960	Due To/From Sunrise	1,000,354.37	0.00		0.00	0.00
2204.0958	Due To/From Ellijay	9,879.62	12,619.98		0.00	12,619.98
2204.0959	Due To/From Evergreen	(4,099.10)	0.00		0.00	0.00
2204.0960	Due To/From Sunrise	0.00	1,304,205.09		0.00	1,304,205.09
2204.0971	Due To/From Ross	0.00	(1,234.52)		0.00	(1,234.52)
2204.5003	Due To/From Gardner	0.00	50,000.00		0.00	50,000.00
2204.9051	Due To/From Parkside Operation	9,899.64	(13,565.15)		0.00	(13,565.15)
2204.9053	Due To/From Beech Haven Opco	252,193.85	254,291.75		0.00	254,291.75
2204.9055	Due To/From Clifton ALF	(1,306,467.04)	(1,583,729.30)		0.00	(1,583,729.30)
2204.9056	Due To/From Clifton Hospice	(366,950.68)	80,529.81		0.00	80,529.81
2204.9057	Due To/From Park Place Opco	7,285.31	3,130.41		0.00	3,130.41
2204.9503	Due To/From Gardner	0.00	551,103.78		0.00	551,103.78
2205.0000	Due To/From Residents	0.00	6,747.04		0.00	6,747.04
2207.0000	Employee Loan	0.00	5,000.00		0.00	5,000.00
2209.0000	Due To/From Old Owner	428,110.14	139,488.14		0.00	139,488.14
2209.0002	Due To/From Old Owner - AP	2,065.68	0.00		0.00	0.00
2210.0994	Due To/From Realty- Clifton	(12,751.53)	(12,751.53)		0.00	(12,751.53)
2214.0995	Due To/From Lessor- Clifton	176,870.98	(1,800,463.11)		0.00	(1,800,463.11)
2216.0000	Due to / from Outpatient	(0.01)	0.02		0.00	0.02
2276.0000	Due to/From Medicare	(2,116.34)	0.00		0.00	0.00
2279.0000	Due to/From HMO	0.00	(1,389.40)		0.00	(1,389.40)
2310.0000	FICA Payable	(0.01)	(0.01)		0.00	(0.01)
2363.0000	Employee 401K Deferrals	(28,309.42)	0.00		0.00	0.00
2370.0000	Garnishment Payable	(777.17)	204.83		0.00	204.83
2420.0000	L&E Voluntary Insurance	0.00	(5,408.07)		0.00	(5,408.07)
2500.0000	Accrued Expenses	(259,310.52)	(240,204.88)		0.00	(240,204.88)
2501.0000	Accrued Payroll	(395,956.01)	(669,654.87)		0.00	(669,654.87)
2502.0000	Accrued Payroll Taxes	(19,520.20)	(25,147.78)		0.00	(25,147.78)
2803.0000	Retained Earnings	71,848.21	1,211,113.38		0.00	1,211,113.38
2907.0001	3420 Newkirk, LLC Distributions	0.00	6,148.91		0.00	6,148.91
<b>Subtotal : None</b>		<b>1,124,419.83</b>	<b>2,962,508.15</b>		<b>0.00</b>	<b>2,962,508.15</b>
<b>Total [1000] Balance Sheet</b>		<b>1,124,419.83</b>	<b>2,962,508.15</b>		<b>0.00</b>	<b>2,962,508.15</b>
<b>Group : [9000] P&amp;L</b>						
<b>Subgroup : None</b>						
3025	BXIBS INCOME	0.00	0.00		(160,245.00)	(160,245.00)
				CAIDJE - 1	(160,245.00)	
3110.0000	Income R&B Medicaid	(4,415,693.32)	(3,463,911.88)		0.00	(3,463,911.88)
3115.0000	Income R&B Hospice	(930,737.15)	(1,505,607.63)		0.00	(1,505,607.63)
3131.0000	Income C/A Medicaid Ancillary	1,350.03	7,505.42		0.00	7,505.42
3131.0003	Income C/A Medicaid Ancillary Outpatient	3,204.50	11,205.59		0.00	11,205.59
3143.0003	Income PT- MCD - OP	(23,340.97)	(46,339.36)		0.00	(46,339.36)
3144.0003	Income ST- MCD Outpatient	(992.02)	(88.87)		0.00	(88.87)
3145.0000	Income PT- MCD W/O	(4,037.74)	(6,461.81)		0.00	(6,461.81)
3146.0000	Income ST- MCD W/O	(1,994.07)	(4,350.94)		0.00	(4,350.94)
3147.0000	Income OT- MCD W/O	(4,546.22)	(6,026.37)		0.00	(6,026.37)
3148.0003	Income OT- MCD outpatient	(130.92)	(1,407.16)		0.00	(1,407.16)
3149.0000	MCD Ancillary W/O	10,578.03	16,839.12		0.00	16,839.12
3149.0003	MCD Ancillary W/O Outpatient	502.36	1,304.64		0.00	1,304.64
3275.0000	Revenue Assessment	645,010.11	606,013.00		0.00	606,013.00
3310.0000	Income R&B Medicare	(12,347,899.92)	(16,047,375.38)		0.00	(16,047,375.38)
3330.0000	Income C/A Medicare A	(217.67)	(161.53)		0.00	(161.53)
3331.0000	Income C/A Medicare B	2.08	2,907.21		0.00	2,907.21
3331.0003	Income C/A Medicare B- Outpatient	2,529.53	6,377.98		0.00	6,377.98

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		12/31/2022	12/31/2023			12/31/2023
3332.0000	MCR R&B 2% Sequestration	84,431.48	266,268.86		0.00	266,268.86
3333.0000	MCR Ancillary 2% Sequestration	1,602.18	7,517.77		0.00	7,517.77
3333.0003	MCR Ancillary 2% Sequestration outpatient	1,544.32	2,280.02		0.00	2,280.02
3340.0000	Income Flu Shot - MCR B	(7,604.98)	(10,579.47)		0.00	(10,579.47)
3341.0000	Income Pharmacy - MCR A	(522,321.38)	(631,200.00)		0.00	(631,200.00)
3349.0000	Income PT - MCR Part B	(86,132.74)	(152,531.43)		0.00	(152,531.43)
3349.0003	Income PT - MCR Part B - Outpatient	(186,285.64)	(193,000.39)		0.00	(193,000.39)
3350.0000	Income OT - MCR Part B	(75,902.39)	(92,095.21)		0.00	(92,095.21)
3350.0003	Income OT - MCR Part B - Outpatient	(7,700.93)	(5,599.36)		0.00	(5,599.36)
3351.0000	Income ST - MCR B	(44,124.84)	(69,354.23)		0.00	(69,354.23)
3351.0003	Income ST - MCR B - Outpatient	(8,910.29)	(16,377.85)		0.00	(16,377.85)
3352.0000	Medicare B ancillary w/o	460.42	764.48		0.00	764.48
3352.0003	Medicare B ancillary w/o outpatient	591.29	674.09		0.00	674.09
3355.0000	Income PT - MCR W/O	(730,569.46)	(935,776.63)		0.00	(935,776.63)
3356.0000	Income ST - MCR W/O	(343,536.94)	(441,427.72)		0.00	(441,427.72)
3357.0000	Income OT - MCR W/O	(768,533.73)	(917,727.94)		0.00	(917,727.94)
3358.0000	Income Pneumonia - MCR A	(301.58)	(15,838.37)		0.00	(15,838.37)
3359.0000	Medicare A Ancillary W/O	2,866,636.33	3,558,562.29		0.00	3,558,562.29
3364.0000	Income Radiology - MCR A W/O	(35,100.00)	0.00		0.00	0.00
3365.0000	Income Laboratory - w/o	(466,574.82)	(632,430.00)		0.00	(632,430.00)
3405.0000	Income R&B HMO	(582,656.24)	(917,331.65)		0.00	(917,331.65)
3406.0000	Income R&B MCD HMO	(9,928.32)	(5,712.18)		0.00	(5,712.18)
3410.0000	Income R&B Private	(2,108,504.76)	(2,173,637.05)		160,245.00	(2,013,392.05)
				CAIDJE - 1	160,245.00	
3422.0000	Income C/A HMO Ancillary	(1,189.88)	14,880.02		0.00	14,880.02
3422.0003	Income C/A HMO Ancillary - Outpatient	45,151.78	15,960.57		0.00	15,960.57
3432.0000	Income C/A HMO	2,037.60	1,659.60		0.00	1,659.60
3444.0000	Income ST - Private	0.00	35.55		0.00	35.55
3451.0003	Income OT - Private - Outpatient	(390.36)	0.00		0.00	0.00
3463.0000	Income PT - HMO	(9,487.16)	(17,683.32)		0.00	(17,683.32)
3463.0003	Income PT - HMO - Outpatient	(253,358.43)	(230,812.76)		0.00	(230,812.76)
3464.0000	Income ST - HMO	(2,799.32)	(8,686.20)		0.00	(8,686.20)
3464.0003	Income ST - HMO - Outpatient	(7,742.19)	(4,924.32)		0.00	(4,924.32)
3467.0000	Income Flue Shot - HMO	(619.01)	(876.93)		0.00	(876.93)
3468.0000	Income Pneumonia - HMO	0.00	(1,869.44)		0.00	(1,869.44)
3471.0000	Income OT - HMO	(7,912.94)	(15,968.82)		0.00	(15,968.82)
3471.0003	Income OT - HMO - Outpatient	(7,530.47)	(4,365.25)		0.00	(4,365.25)
3472.0000	HMO Ancillary w/o	115,885.34	175,312.94		0.00	175,312.94
3475.0000	Income PT - HMO W/O	(50,936.43)	(76,477.56)		0.00	(76,477.56)
3476.0000	Income ST - HMO W/O	(18,236.09)	(27,233.89)		0.00	(27,233.89)
3477.0000	Income OT - HMO W/O	(46,712.82)	(71,601.49)		0.00	(71,601.49)
3500.0000	Income Miscellaneous	(240,665.76)	(26,558.02)		0.00	(26,558.02)
3500.7900	Income HHS Grant	(607,513.41)	(79,815.32)		0.00	(79,815.32)
3506.0000	Income Telephone	(7.00)	0.00		0.00	0.00
3511.0000	Income Interest	(390.52)	(189,067.18)		0.00	(189,067.18)
3516.0000	Income Medical Records	(44.00)	(127.00)		0.00	(127.00)
3522.0000	Income Employee Retention Credit	0.00	(2,904,923.83)		0.00	(2,904,923.83)
3810.0000	P/r Operations Director	132,732.59	11,055.70		0.00	11,055.70
3810.8000	P/r Operations Director- Sick	390.56	0.00		0.00	0.00
3810.9000	P/r Operations Director- Vacation	10,788.25	0.00		0.00	0.00
3811.0000	P/r Administrator	174,631.14	195,630.05		0.00	195,630.05
3811.8000	P/r Administrator- Sick	615.36	2,461.76		0.00	2,461.76
3811.9000	P/r Administrator- Vacation	7,999.68	0.00		0.00	0.00
3820.0000	P/r Business Office	392,631.21	360,553.80		0.00	360,553.80
3820.7900	P/r Business Office Extraordinary	910.00	0.00		0.00	0.00
3820.8000	P/r Business Office- Sick	4,685.17	6,406.60		0.00	6,406.60
3820.9000	P/r Business Office- Vacation	19,347.36	17,104.87		0.00	17,104.87
3822.0000	P/r Receptionist	61,931.75	79,118.70		0.00	79,118.70
3822.8000	P/r Receptionist- Sick	687.64	1,301.50		0.00	1,301.50
3822.9000	P/r Receptionist- Vacation	0.00	1,188.00		0.00	1,188.00
3827.0000	P/r Staffing Coordinator	33,545.05	87,602.04		0.00	87,602.04
3827.8000	P/r Staffing Coordinator- Sick	877.50	1,200.00		0.00	1,200.00
3827.9000	P/r Staffing Coordinator- Vacation	0.00	4,320.00		0.00	4,320.00
3828.0000	P/r Admissions	35,627.24	145,456.40		0.00	145,456.40
3828.8000	P/r Admissions- Sick	0.00	1,923.20		0.00	1,923.20
3828.9000	P/r Admissions- Vacation	5,769.60	1,117.86		0.00	1,117.86
3831.0000	P/r Director Of Nursing	118,334.21	135,096.99		0.00	135,096.99
3831.0001	P/r Asst Director of Nursing	25,243.25	106,987.43		0.00	106,987.43
3831.7900	P/r Director Of Nursing Extraordinary	5,224.13	4,334.15		0.00	4,334.15
3831.7901	P/r Asst Director of Nursing Extraordinary	39,743.26	7,289.39		0.00	7,289.39
3831.8000	P/r Director Of Nursing- Sick	1,281.60	1,442.40		0.00	1,442.40
3831.8001	P/r Asst Director of Nursing- Sick	424.00	1,696.00		0.00	1,696.00
3831.9000	P/r Director Of Nursing- Vacation	4,183.36	7,681.57		0.00	7,681.57
3831.9001	P/r Asst Director of Nursing- Vacation	0.00	1,272.00		0.00	1,272.00
3832.0000	P/r Staff Development	2,577.14	0.00		0.00	0.00
3833.0000	P/r MDS	248,206.32	368,574.28		0.00	368,574.28
3833.8000	P/r MDS- Sick	2,220.00	4,250.15		0.00	4,250.15
3833.9000	P/r MDS- Vacation	17,192.76	8,727.52		0.00	8,727.52
3834.0000	P/r RN	707,491.64	482,284.50		0.00	482,284.50
3834.0001	P/r RN Manager	22,563.61	117,585.08		0.00	117,585.08
3834.0002	P/r RN Supervisor	292,351.24	302,241.76		0.00	302,241.76
3834.7900	P/r RN Extraordinary	3,043.25	0.00		0.00	0.00
3834.8000	P/r RN- Sick	4,649.25	8,894.40		0.00	8,894.40
3834.8001	P/r RN Manager- Sick	0.00	1,680.00		0.00	1,680.00
3834.8002	P/r RN Supervisor- Sick	3,276.81	2,768.00		0.00	2,768.00

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Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
3834.9000	P/r RN- Vacation	29,436.78	11,145.25		0.00	11,145.25
3834.9001	P/r RN Manager- Vacation	6,934.20	3,696.00		0.00	3,696.00
3834.9002	P/r RN Supervisor- Vacation	13,589.21	11,382.00		0.00	11,382.00
3835.0000	P/r Infection Control	112,684.21	12,170.76		0.00	12,170.76
3835.7900	P/r Infection Control Extraordinary	19,850.01	3,547.04		0.00	3,547.04
3835.8000	P/r Infection Control- Sick	1,850.00	0.00		0.00	0.00
3835.9000	P/r Infection Control- Vacation	8,535.28	1,728.00		0.00	1,728.00
3836.0000	P/r LPN	907,446.73	1,370,700.00		0.00	1,370,700.00
3836.0001	P/r LPN Manager	0.00	118,738.32		0.00	118,738.32
3836.0003	P/r LPN Supervisor	137,133.87	131,758.09		0.00	131,758.09
3836.0005	P/r LPN Wound Care	0.00	22,829.20		0.00	22,829.20
3836.7900	P/r LPN Extraordinary	4,806.75	0.00		0.00	0.00
3836.8000	P/r LPN- Sick	10,067.96	14,620.16		0.00	14,620.16
3836.8001	P/r LPN Manager- Sick	0.00	1,440.00		0.00	1,440.00
3836.8003	P/r LPN Supervisor- Sick	640.00	1,530.72		0.00	1,530.72
3836.9000	P/r LPN- Vacation	49,696.09	19,215.07		0.00	19,215.07
3836.9001	P/r LPN Manager- Vacation	1,920.00	4,032.00		0.00	4,032.00
3836.9003	P/r LPN Supervisor- Vacation	0.00	9,155.79		0.00	9,155.79
3836.9005	P/r LPN- Wound Care- Vacation	0.00	312.00		0.00	312.00
3838.0000	P/r CNA	2,225,517.72	2,508,064.20		0.00	2,508,064.20
3838.7900	P/r CNA Extraordinary	9,522.35	0.00		0.00	0.00
3838.8000	P/r CNA- Sick	24,988.74	38,614.15		0.00	38,614.15
3838.9000	P/r CNA- Vacation	129,060.34	60,549.41		0.00	60,549.41
3841.0000	P/r Central Supply	0.00	31,116.56		0.00	31,116.56
3841.8000	P/r Central Supply- Sick	0.00	200.80		0.00	200.80
3841.9000	P/r Central Supply- Vacation	0.00	1,353.39		0.00	1,353.39
3843.0000	P/r Medical Records	57,190.61	38,288.72		0.00	38,288.72
3843.0005	P/r Medical Records Unit Secretary	17,457.50	85,841.45		0.00	85,841.45
3843.8000	P/r Medical Records- Sick	702.00	997.25		0.00	997.25
3843.8005	P/r Medical Records Unit Secretary Sick	196.00	1,155.00		0.00	1,155.00
3843.9000	P/r Medical Records- Vacation	4,626.48	3,681.25		0.00	3,681.25
3843.9005	P/r Medical Records Unit Secretary Vacation	0.00	4,307.75		0.00	4,307.75
3846.0000	P/r Concierge	2,781.24	61,256.40		0.00	61,256.40
3846.8000	P/r Concierge- Sick	113.75	523.25		0.00	523.25
3846.9000	P/r Concierge- Vacation	0.00	910.00		0.00	910.00
3850.0000	P/r Physical Therapy	510,362.50	658,934.76		0.00	658,934.76
3850.8000	P/r Physical Therapy- Sick	8,766.75	12,652.47		0.00	12,652.47
3850.9000	P/r Physical Therapy- Vacation	20,593.58	22,843.71		0.00	22,843.71
3851.0000	P/r PT Aide	280,770.49	322,298.24		0.00	322,298.24
3851.7900	P/r PT Aide Extraordinary	756.00	0.00		0.00	0.00
3851.8000	P/r PT Aide- Sick	4,568.25	7,550.00		0.00	7,550.00
3851.9000	P/r PT Aide- Vacation	13,068.70	17,399.00		0.00	17,399.00
3854.0000	P/r Rehab Coordinator	(18,080.98)	0.00		0.00	0.00
3854.7160	P/r Rehab Coordinator - Regional	(1,799.36)	0.00		0.00	0.00
3855.0000	P/r Rehab Aide	7,772.43	37,188.44		0.00	37,188.44
3855.8000	P/r Rehab Aide Sick	310.00	810.00		0.00	810.00
3855.9000	P/r Rehab Aide Vacation	0.00	2,962.29		0.00	2,962.29
3860.0000	P/r Speech Therapy	189,990.61	235,562.96		0.00	235,562.96
3860.8000	P/r Speech Therapy- Sick	2,701.90	4,577.50		0.00	4,577.50
3860.9000	P/r Speech Therapy- Vacation	0.00	6,103.30		0.00	6,103.30
3865.0000	P/r Occupational Therapy	349,130.29	508,131.75		0.00	508,131.75
3865.7900	P/r Occupational Therapy Extraordinary	1,082.26	0.00		0.00	0.00
3865.8000	P/r Occupational Therapy- Sick	3,714.44	9,026.86		0.00	9,026.86
3865.9000	P/r Occupational Therapy- Vacation	4,019.50	20,716.08		0.00	20,716.08
3866.0000	P/r OT Aide	155,248.11	125,889.08		0.00	125,889.08
3866.8000	P/r OT Aide- Sick	2,421.76	4,064.50		0.00	4,064.50
3866.9000	P/r OT Aide- Vacation	9,664.64	10,149.99		0.00	10,149.99
3870.0000	P/r Social Services Director	53,660.21	0.00		0.00	0.00
3870.8000	P/r Social Services Director- Sick	1,373.50	0.00		0.00	0.00
3870.9000	P/r Social Services Director- Vacation	6,555.49	0.00		0.00	0.00
3871.0000	P/r Social Worker	0.00	87,492.00		0.00	87,492.00
3871.8000	P/r Social Worker - Sick	0.00	500.50		0.00	500.50
3871.9000	P/r Social Worker - Vacation	0.00	7,811.00		0.00	7,811.00
3872.0000	P/r Social Services Aide	128,674.55	111,264.37		0.00	111,264.37
3872.8000	P/r Social Services Aide- Sick	820.00	1,700.00		0.00	1,700.00
3872.9000	P/r Social Services Aide- Vacation	6,676.37	3,867.21		0.00	3,867.21
3875.0000	P/r Driver	202,020.64	49,093.02		0.00	49,093.02
3875.7900	P/r Driver Extraordinary	568.00	0.00		0.00	0.00
3875.8000	P/r Driver- Sick	1,173.37	160.00		0.00	160.00
3875.9000	P/r Driver- Vacation	9,122.48	2,210.00		0.00	2,210.00
3881.0000	P/r Activities Supervisor	96,240.42	96,832.36		0.00	96,832.36
3881.8000	P/r Activities Supervisor- Sick	680.00	768.00		0.00	768.00
3881.9000	P/r Activities Supervisor- Vacation	7,790.08	6,912.00		0.00	6,912.00
3882.0000	P/r Activities Aide	145,964.23	137,000.97		0.00	137,000.97
3882.8000	P/r Activities Aide- Sick	754.31	1,594.76		0.00	1,594.76
3882.9000	P/r Activities Aide- Vacation	4,585.70	5,299.76		0.00	5,299.76
3891.0000	P/r Dietary Supervisor	103,151.11	77,932.89		0.00	77,932.89
3891.8000	P/r Dietary Supervisor- Sick	839.18	1,530.71		0.00	1,530.71
3891.9000	P/r Dietary Supervisor- Vacation	3,834.18	1,112.59		0.00	1,112.59
3892.0000	P/r Dietary Aides	288,961.07	326,794.14		0.00	326,794.14
3892.7900	P/r Dietary Aides Extraordinary	142.50	0.00		0.00	0.00
3892.8000	P/r Dietary Aides- Sick	2,823.32	4,526.13		0.00	4,526.13
3892.9000	P/r Dietary Aides- Vacation	6,968.42	6,291.24		0.00	6,291.24
3894.0000	P/r Dietary Cooks	202,103.82	217,422.93		0.00	217,422.93
3894.8000	P/r Dietary Cooks- Sick	3,081.31	3,528.00		0.00	3,528.00

Client: **A443527 - Clifton Rehabilitative Nursing Center**  
Engagement: **MDMC 2023 - Clifton Rehabilitative Nursing Center**  
Period Ending: **12/31/2023**  
Trial Balance: **T-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
3894.9000	P/r Dietary Cooks- Vacation	5,498.09	8,391.13		0.00	8,391.13
3895.0000	P/r Dining Aide	2,625.19	0.00		0.00	0.00
3898.0000	P/r Diet Technician	46,431.64	45,602.37		0.00	45,602.37
3898.8000	P/r Diet Technician - sick	1,055.68	344.00		0.00	344.00
3898.9000	P/r Diet Technician - Vacation	3,681.55	344.00		0.00	344.00
3899.0000	P/r Dietician	50,278.22	85,670.67		0.00	85,670.67
3899.8000	P/r Dietician- Sick	827.75	1,457.00		0.00	1,457.00
3899.9000	P/r Dietician- Vacation	0.00	5,546.00		0.00	5,546.00
3910.0005	P/r Housekeeping Lead	28,202.25	46,833.79		0.00	46,833.79
3910.8005	P/r Housekeeping Lead- Sick	836.75	831.25		0.00	831.25
3910.9005	P/r Housekeeping Lead- Vacation	1,000.00	2,861.00		0.00	2,861.00
3911.0000	P/r Housekeeping Aide	208,013.18	334,504.39		0.00	334,504.39
3911.7900	P/r Housekeeping Aide Extraordinary	342.00	0.00		0.00	0.00
3911.8000	P/r Housekeeping Aide- Sick	2,695.31	5,000.88		0.00	5,000.88
3911.9000	P/r Housekeeping Aide- Vacation	14,801.74	10,472.45		0.00	10,472.45
3912.0000	P/r Floor Tech	166.61	(14.61)		0.00	(14.61)
3920.0000	P/r Laundry Director	5,580.21	2,002.31		0.00	2,002.31
3920.8000	P/r Laundry Director- Sick	0.00	168.75		0.00	168.75
3920.9000	P/r Laundry Director- Vacation	493.75	893.50		0.00	893.50
3921.0000	P/r Laundry Aide	100,247.57	87,822.03		0.00	87,822.03
3921.8000	P/r Laundry Aide- Sick	1,658.51	1,610.69		0.00	1,610.69
3921.9000	P/r Laundry Aide- Vacation	5,179.72	4,672.13		0.00	4,672.13
3931.0000	P/r Maintenance Director	66,554.92	64,643.21		0.00	64,643.21
3931.8000	P/r Maintenance Director- Sick	295.50	591.01		0.00	591.01
3931.9000	P/r Maintenance Director- Vacation	6,810.99	2,836.80		0.00	2,836.80
3932.0000	P/r Maintenance Aide	140,266.96	102,292.84		0.00	102,292.84
3932.8000	P/r Maintenance Aide- Sick	2,030.00	1,062.50		0.00	1,062.50
3932.9000	P/r Maintenance Aide- Vacation	10,848.22	4,809.10		0.00	4,809.10
4110.0000	Medical Supplies- Other	115,406.31	43,909.68		0.00	43,909.68
4110.5000	Medical Equipment	19,145.85	6,583.26		0.00	6,583.26
4110.7900	Extraordinary Medical Supplies	34,310.93	13,135.45		0.00	13,135.45
4111.0000	Medical Supplies- routine	0.00	116,831.52		0.00	116,831.52
4112.0000	Personal Care	7,952.19	5,480.95		0.00	5,480.95
4113.0000	Oxygen	8,195.33	3,391.65		0.00	3,391.65
4114.0000	Vaccines	9,670.58	0.00		0.00	0.00
4115.0000	IV Supplies	6,284.09	3,980.66		0.00	3,980.66
4116.0000	Radiology, x-ray Fee	5,405.47	9,109.67		0.00	9,109.67
4117.7900	Extraordinary Covid-19 Tests	274,110.00	51.00		0.00	51.00
4119.0000	Dietary Supplements	5,986.09	193.07		0.00	193.07
4140.0000	Nursing Purch Service	62,121.66	45,961.56		0.00	45,961.56
4142.0000	Medical Waste	13,654.51	14,561.77		0.00	14,561.77
4150.0000	Nursing Training	5,242.24	2,115.19		0.00	2,115.19
4151.0000	Nursing Testing Costs	0.00	4,952.38		0.00	4,952.38
4160.0000	Nursing Contracted Services	7,100.82	149,302.45		0.00	149,302.45
4161.0000	Nursing Agency - RN	185,198.34	421,998.12		0.00	421,998.12
4161.7900	Extraordinary Nursing Agency - RN	341,093.68	0.00		0.00	0.00
4162.0000	Nursing Agency - LPN	164,701.10	261,608.26		0.00	261,608.26
4162.7900	Extraordinary Nursing Agency - LPN	287,575.16	(2,522.89)		0.00	(2,522.89)
4163.0000	Nursing Agency - CNA	220,630.33	264,535.49		0.00	264,535.49
4163.7900	Extraordinary Nursing Agency - CNA	481,557.54	(4,047.42)		0.00	(4,047.42)
4210.0000	Enteral Supplies	1,950.45	1,187.60		0.00	1,187.60
4211.0000	Labs	74,112.86	93,619.53		0.00	93,619.53
4216.0000	Radiology	27,844.31	12,320.58		0.00	12,320.58
4313.0000	Prescription Drugs	430,449.63	529,765.62		0.00	529,765.62
4318.0000	OTC Drugs	9,261.22	17,609.93		0.00	17,609.93
4330.0000	Pharmacy Consultant Fees	45,071.22	28,850.02		0.00	28,850.02
5010.0000	Rehab Supplies	5,628.72	3,391.45		0.00	3,391.45
5110.0000	Activities Supplies	30,823.09	65,023.26		0.00	65,023.26
5140.0000	Activities Purch Service	33,845.69	50,700.49		0.00	50,700.49
5200.0000	Therapy Charges	0.00	2,355.42		0.00	2,355.42
5210.0000	PT Supplies	177.19	0.00		0.00	0.00
5230.0000	PT Fees	0.00	10,302.00		0.00	10,302.00
5430.0000	ST Fees	0.00	885.73		0.00	885.73
5510.0000	Social Service Supplies	0.00	64.98		0.00	64.98
5610.0000	Med Rec Supplies	5,211.56	2,066.74		0.00	2,066.74
5630.0000	Medical Records Fees	1,925.14	0.00		0.00	0.00
5730.0000	Med Director Fees	5,190.00	20,952.20		0.00	20,952.20
6110.0000	Dietary Supplies	44,684.80	34,228.60		0.00	34,228.60
6110.5000	Dietary Equipment	1,624.88	4,591.98		0.00	4,591.98
6110.7900	Extraordinary Dietary Supplies	8,111.54	6,324.56		0.00	6,324.56
6112.0000	Patient Food	488,827.43	521,819.45		0.00	521,819.45
6119.0000	Food Supplements	6,910.44	8,690.62		0.00	8,690.62
6119.7900	Extraordinary Food Supplements	39.30	0.00		0.00	0.00
6130.0000	Dietician Fees	12,550.00	0.00		0.00	0.00
6140.0000	Dietary Purchase Serv	46,791.58	27,569.90		0.00	27,569.90
6140.5000	Dietary Repairs	4,415.48	54.00		0.00	54.00
6310.0000	Maintenance Supplies	32,845.74	40,232.46		0.00	40,232.46
6310.5000	Maintenance Equipment	1,109.25	522.71		0.00	522.71
6340.0000	Maintenance Purch Serv	51,037.24	65,805.99		0.00	65,805.99
6341.0000	Exterminator	2,084.20	2,335.93		0.00	2,335.93
6342.0000	Carting	57,616.09	54,888.15		0.00	54,888.15
6391.0000	Electric	166,401.11	186,081.99		0.00	186,081.99
6392.0000	Gas	104,584.08	67,448.64		0.00	67,448.64
6410.0000	Ground Supply	1,595.39	592.09		0.00	592.09
6440.0000	Grounds Purchase Service	21,834.77	17,750.00		0.00	17,750.00

Client: **A443527 - Clifton Rehabilitative Nursing Center**  
Engagement: **MDMC 2023 - Clifton Rehabilitative Nursing Center**  
Period Ending: **12/31/2023**  
Trial Balance: **T-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
6510.0000	Housekeeping Supplies	89,442.75	96,545.27		0.00	96,545.27
6510.5000	Housekeeping Equipment	0.00	(1,407.13)		0.00	(1,407.13)
6510.7900	Extraordinary Housekeeping Supplies	30,248.81	16,078.66		0.00	16,078.66
6510.7905	Extraordinary Housekeeping Equipment	1,232.50	0.00		0.00	0.00
6610.0000	Laundry Supplies	21,803.80	14,641.13		0.00	14,641.13
6640.0000	Laundry Purch Serv	104.17	1,573.25		0.00	1,573.25
6640.5000	Laundry Repairs	0.00	1,800.00		0.00	1,800.00
6670.0000	Disposables	81,400.69	41,610.94		0.00	41,610.94
6710.0000	Security Supplies	0.00	227.11		0.00	227.11
6735.0000	Employee Background Check	7,715.20	6,257.24		0.00	6,257.24
6740.0000	Security Purch Service	0.00	462.25		0.00	462.25
6840.0000	Non Emergency Transport	28,246.86	32,051.02		0.00	32,051.02
6841.0000	Facility Resident Transport	218.09	2,985.11		0.00	2,985.11
7110.0000	Office Supplies	94,220.59	28,091.19		0.00	28,091.19
7110.5000	Office Equipment	1,359.03	1,857.70		0.00	1,857.70
7130.0000	Accounting Fees	121,261.00	95,287.50		0.00	95,287.50
7131.0000	Consulting Fees	164,185.68	140,289.66		0.00	140,289.66
7140.0000	Fiscal Purch Serv	1,046,576.61	958,873.03		0.00	958,873.03
7140.5000	Fiscal Purch Serv- Non Recurring	1,165.00	0.00		0.00	0.00
7142.0000	IT Fees	62,993.41	51,118.04		0.00	51,118.04
7160.0000	Management Fees	378,000.18	984,999.96		0.00	984,999.96
7191.0000	Bank Charges	48,645.36	30,898.00		0.00	30,898.00
7191.5000	Credit Card Processing Fees	1,048.21	0.00		0.00	0.00
7192.0000	Interest	10,105.01	26,647.08		0.00	26,647.08
7193.0000	Penalties	847.96	10,487.04		0.00	10,487.04
7198.0000	Bad Debt - Coinsurance	32,900.00	(15,500.00)		0.00	(15,500.00)
7199.0000	Bad Debt - Private	23,200.00	0.00		0.00	0.00
7210.0000	Internet	1,827.81	7,134.42		0.00	7,134.42
7211.0000	Telephone	11,390.51	5,190.00		0.00	5,190.00
7211.0001	Cell Phones	1,564.04	888.30		0.00	888.30
7212.0000	Postage	5,510.71	4,656.45		0.00	4,656.45
7214.0000	License & Permits	2,174.50	14,562.88		0.00	14,562.88
7215.0000	Dues & Subscriptions	16,625.22	34,226.46		0.00	34,226.46
7230.0000	Legal Fees	10,390.00	13,046.35		0.00	13,046.35
7235.0000	Help Wanted Advertising	169,403.79	105,930.83		0.00	105,930.83
7236.0000	Promotional Advertising	66,411.45	81,518.62		0.00	81,518.62
7238.0000	Seminars	0.00	1,919.00		0.00	1,919.00
7270.0000	Insurance - General	185,299.28	132,279.17		0.00	132,279.17
7273.0000	Insurance - Property	18,294.96	35,833.64		0.00	35,833.64
7276.0000	Insurance - Auto	1,945.36	4,396.88		0.00	4,396.88
7290.0000	Travel Expense	287,385.16	213,065.99		0.00	213,065.99
7290.7900	Extraordinary Travel Expense	2,500.00	0.00		0.00	0.00
7292.0000	Transportation	0.00	6,366.64		0.00	6,366.64
8100.0000	Rent	1,246,185.86	4,485,765.51		0.00	4,485,765.51
8201.0000	Equip Rental - Computer	9.17	0.00		0.00	0.00
8201.5000	Equip Rental- Software	73,996.69	144,322.39		0.00	144,322.39
8202.0000	Equip Rental - Nursing	21,076.14	13,972.13		0.00	13,972.13
8202.1000	Oxygen Rental - Nursing	7,217.31	2,772.94		0.00	2,772.94
8202.5000	Storage Rental	0.00	3,897.01		0.00	3,897.01
8205.0000	Equip Rental - Office	18,384.76	39,231.94		0.00	39,231.94
8209.0000	Equip Rental - Dietary	93.01	2,009.11		0.00	2,009.11
8300.0000	Real Estate Tax	152,461.73	118,491.14		0.00	118,491.14
8600.0000	Water & Sewer	60,268.72	98,506.09		0.00	98,506.09
8700.0000	Sales Tax	4,889.05	13,659.05		0.00	13,659.05
9100.0000	Employee Benefits	45,858.50	54,728.75		0.00	54,728.75
9130.0000	Group Health Insurance	739,336.65	747,230.72		0.00	747,230.72
9140.0000	Workmen's Comp Insurance	173,625.09	161,554.04		0.00	161,554.04
9150.0000	Uniform	122.00	27,418.85		0.00	27,418.85
9210.0000	FICA Expense	736,388.16	808,814.76		0.00	808,814.76
9220.0000	SUI Expense	69,309.01	93,499.30		0.00	93,499.30
9230.0000	FUI Expense	12,104.12	11,331.33		0.00	11,331.33
9411.0000	Corporation Tax	593.25	953.24		0.00	953.24
9490.0000	Miscellaneous Expenses	6,445.89	6,691.24		0.00	6,691.24
<b>Subtotal : None</b>		<b>(1,124,419.83)</b>	<b>(2,962,508.15)</b>		<b>0.00</b>	<b>(2,962,508.15)</b>
<b>Total [9000] P&amp;L</b>		<b>(1,124,419.83)</b>	<b>(2,962,508.15)</b>		<b>0.00</b>	<b>(2,962,508.15)</b>
<b>Sum of Account Groups</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>

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Client: **A443527 - Clifton Rehabilitative Nursing Center**  
Engagement: **MDMC 2023 - Clifton Rehabilitative Nursing Center**  
Period Ending: **12/31/2023**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T-02 - MCD SNF-CR Groupings**

Account	Description	CAID 12/31/2023	PP-1 12/31/2022
<b>Group : [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>		
<b>Subgroup : None</b>			
1010.0954	Cash Operating - Clifton SNF	(342,143.55)	351,677.86
1010.9999	Cash Clearing	861,612.27	(0.19)
1015.0954	Cash Payroll - Clifton SNF	12,569.65	13,904.05
1018.0954	Cash Petty Cash- Clifton SNF	500.00	500.00
1070.0954	Cash Govt Receivable - Clifton SNF	0.05	0.00
<b>Subtotal : None</b>		<b>532,538.42</b>	<b>366,081.72</b>
<b>Total [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>	<b>532,538.42</b>	<b>366,081.72</b>
<b>Group : [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>		
<b>Subgroup : [S6L1.5C A/ R Self-Pay Patients (Private)]</b>			
1110.0000	A/r Private	130,966.60	(29,043.40)
1110.0003	A/r Respite	7,976.80	14,351.74
<b>Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)</b>		<b>138,943.40</b>	<b>(14,691.66)</b>
<b>Subgroup : [S6L1.5C A/R Managed Care Patients (Private)]</b>			
1105.0000	A/r HMO	938,742.32	617,858.80
1105.0003	A/r HMO - Outpatient	52,640.46	64,477.11
<b>Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)</b>		<b>991,382.78</b>	<b>682,335.91</b>
<b>Subgroup : [S6L1.5C A/r Medicare Non Managed Care]</b>			
1120.0000	A/r Medicare	2,249,033.96	2,517,643.94
1120.0003	A/r Medicare - Outpatient	15,533.19	16,936.72
<b>Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care</b>		<b>2,264,567.15</b>	<b>2,534,580.66</b>
<b>Subgroup : [S6L1.5C A/R Mass Medicaid Non Managed Care]</b>			
1130.0000	A/r Medicaid	712,967.98	758,208.21
1130.0003	A/r Medicaid - Outpatient	4,766.10	8,514.26
<b>Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Ca</b>		<b>717,734.08</b>	<b>766,722.47</b>
<b>Subgroup : [S6L1.5C A/R Other Public Patients]</b>			
1135.0000	A/r Hospice	243,347.17	122,458.19
<b>Subtotal [S6L1.5C1L] A/R Other Public Patients</b>		<b>243,347.17</b>	<b>122,458.19</b>
<b>Total [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>	<b>4,355,974.58</b>	<b>4,091,405.57</b>
<b>Group : [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>		
<b>Subgroup : None</b>			
1122.0000	MCR A Bad Debt Copay	39,553.39	9,919.50
1161.0000	Allowance for Bad Debt	(8,641.21)	(83,366.71)
1162.0000	Allowance for Bad Debt - Coinsurance	(17,400.00)	(32,900.00)
<b>Subtotal : None</b>		<b>13,512.18</b>	<b>(106,347.21)</b>
<b>Total [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>	<b>13,512.18</b>	<b>(106,347.21)</b>
<b>Group : [S6L1.7C1]</b>	<b>Receivable from Officers/Owners/Employees</b>		
<b>Subgroup : None</b>			
2207.0000	Employee Loan	5,000.00	0.00
<b>Subtotal : None</b>		<b>5,000.00</b>	<b>0.00</b>
<b>Total [S6L1.7C1]</b>	<b>Receivable from Officers/Owners/Em</b>	<b>5,000.00</b>	<b>0.00</b>
<b>Group : [S6L1.11C1]</b>	<b>Other Receivables</b>		
<b>Subgroup : None</b>			
1100.0000	A/r Old System	50.00	0.00
1140.0000	A/r Budget	23,315.80	8,181.17
2200.0000	Loans & Exchanges	18,707.98	16,765.51
2209.0000	Due To/From Old Owner	139,488.14	428,110.14
2209.0002	Due To/From Old Owner - AP	0.00	2,065.68



<b>Subtotal : None</b>		<b>181,561.92</b>	<b>455,122.50</b>
<b>Total [S6L1.11C1]</b>	<b>Other Receivables</b>	<b>181,561.92</b>	<b>455,122.50</b>
<b>Group : [S6L1.13C1] Prepaid Insurance</b>			
<b>Subgroup : None</b>			
1222.0000	Prepaid Insurance	278,167.65	295,998.37
1222.5000	Prepaid Insurance - Installments	(85,595.76)	(251,364.51)
<b>Subtotal : None</b>		<b>192,571.89</b>	<b>44,633.86</b>
<b>Total [S6L1.13C1]</b>	<b>Prepaid Insurance</b>	<b>192,571.89</b>	<b>44,633.86</b>
<b>Group : [S6L1.14C1] Prepaid Taxes</b>			
<b>Subgroup : None</b>			
1291.0000	Prepaid Real Estate Taxes	39,280.58	0.00
<b>Subtotal : None</b>		<b>39,280.58</b>	<b>0.00</b>
<b>Total [S6L1.14C1]</b>	<b>Prepaid Taxes</b>	<b>39,280.58</b>	<b>0.00</b>
<b>Group : [S6L1.15C1] Other Prepaid Expenses</b>			
<b>Subgroup : None</b>			
1290.0000	Prepaid Expenses	2,719.01	34,370.02
<b>Subtotal : None</b>		<b>2,719.01</b>	<b>34,370.02</b>
<b>Total [S6L1.15C1]</b>	<b>Other Prepaid Expenses</b>	<b>2,719.01</b>	<b>34,370.02</b>
<b>Group : [S6L1.17C1] Other Current Assets</b>			
<b>Subgroup : None</b>			
1450.0000	Security Deposits	199.99	199.99
2205.0000	Due To/From Residents	6,747.04	0.00
<b>Subtotal : None</b>		<b>6,947.03</b>	<b>199.99</b>
<b>Total [S6L1.17C1]</b>	<b>Other Current Assets</b>	<b>6,947.03</b>	<b>199.99</b>
<b>Group : [S6L5.1C1] Trade Payable</b>			
<b>Subgroup : None</b>			
1007.0954	American Express - Clifton SNF	(68,174.27)	0.00
2100.0000	Accounts Payable	(1,419,222.53)	(893,120.57)
<b>Subtotal : None</b>		<b>(1,487,396.80)</b>	<b>(893,120.57)</b>
<b>Total [S6L5.1C1]</b>	<b>Trade Payable</b>	<b>(1,487,396.80)</b>	<b>(893,120.57)</b>
<b>Group : [S6L5.2C1] Accrued Expenses</b>			
<b>Subgroup : None</b>			
2500.0000	Accrued Expenses	(240,204.88)	(259,310.52)
<b>Subtotal : None</b>		<b>(240,204.88)</b>	<b>(259,310.52)</b>
<b>Total [S6L5.2C1]</b>	<b>Accrued Expenses</b>	<b>(240,204.88)</b>	<b>(259,310.52)</b>
<b>Group : [S6L5.3C1] Due to Insurance Payers</b>			
<b>Subgroup : [S6L5.3C] Due Other Payers Actual</b>			
2279.0000	Due to/From HMO	(1,389.40)	0.00
<b>Subtotal [S6L5.3C1] Due Other Payers Actual</b>		<b>(1,389.40)</b>	<b>0.00</b>
<b>Subgroup : None</b>			
2276.0000	Due to/From Medicare	0.00	(2,116.34)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(2,116.34)</b>
<b>Total [S6L5.3C1]</b>	<b>Due to Insurance Payers</b>	<b>(1,389.40)</b>	<b>(2,116.34)</b>
<b>Group : [S6L5.6C1] Long Term Debt, Current Portion-Banks, Mortgages, Other</b>			
<b>Subgroup : None</b>			
2110.0000	Demand Loan	0.00	(2,000,000.00)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(2,000,000.00)</b>
<b>Total [S6L5.6C1]</b>	<b>Long Term Debt, Current Portion-Bar</b>	<b>0.00</b>	<b>(2,000,000.00)</b>
<b>Group : [S6L5.7C1] Accrued Salaries &amp; Payroll Liabilities</b>			
<b>Subgroup : [S6L5.7C] Accrued Salaries</b>			
2501.0000	Accrued Payroll	(669,654.87)	(395,956.01)
<b>Subtotal [S6L5.7C1] Accrued Salaries</b>		<b>(669,654.87)</b>	<b>(395,956.01)</b>
<b>Subgroup : [S6L5.7C] Accrued Payroll Taxes Payable</b>			
2310.0000	FICA Payable	(0.01)	(0.01)
2502.0000	Accrued Payroll Taxes	(25,147.78)	(19,520.20)

<b>Subtotal [S6L5.7C1C] Accrued Payroll Taxes Payable</b>	<b>(25,147.79)</b>	<b>(19,520.21)</b>
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**Subgroup : [S6L5.7C Other Payroll Liabilities**

2363.0000	Employee 401K Deferrals	0.00	(28,309.42)
2370.0000	Garnishment Payable	204.83	(777.17)
<b>Subtotal [S6L5.7C1D] Other Payroll Liabilities</b>		<b>204.83</b>	<b>(29,086.59)</b>

<b>Total [S6L5.7C1] Accrued Salaries &amp; Payroll Liabilities</b>	<b>(694,597.83)</b>	<b>(444,562.81)</b>
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**Group : [S6L5.10C1] Other Current Liabilities**

**Subgroup : None**

2216.0000	Due to / from Outpatient	0.02	(0.01)
2420.0000	L&E Voluntary Insurance	(5,408.07)	0.00
2907.0001	3420 Newkirk, LLC Distributions	6,148.91	0.00

<b>Subtotal : None</b>		<b>740.86</b>	<b>(0.01)</b>
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<b>Total [S6L5.10C1] Other Current Liabilities</b>	<b>740.86</b>	<b>(0.01)</b>
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**Group : [S6L6.2C1] Due to Related Parties, Subsidiaries & Affiliates**

**Subgroup : None**

2200.0960	Due To/From Sunrise	0.00	1,000,354.37
2204.0958	Due To/From Elijay	12,619.98	9,879.62
2204.0959	Due To/From Evergreen	0.00	(4,099.10)
2204.0960	Due To/From Sunrise	1,304,205.09	0.00
2204.0971	Due To/From Ross	(1,234.52)	0.00
2204.5003	Due To/From Gardner	50,000.00	0.00
2204.9051	Due To/From Parkside Operation	(13,565.15)	9,899.64
2204.9053	Due To/From Beech Haven Opco	254,291.75	252,193.85
2204.9055	Due To/From Clifton ALF	(1,583,729.30)	(1,306,467.04)
2204.9056	Due To/From Clifton Hospice	80,529.81	(366,950.68)
2204.9057	Due To/From Park Place Opco	3,130.41	7,285.31
2204.9503	Due To/From Gardner	551,103.78	0.00
2210.0994	Due To/From Realty- Clifton	(12,751.53)	(12,751.53)
2214.0995	Due To/From Lessor- Clifton	(1,800,463.11)	176,870.98

<b>Subtotal : None</b>		<b>(1,155,862.79)</b>	<b>(233,784.58)</b>
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<b>Total [S6L6.2C1] Due to Related Parties, Subsidiaries</b>	<b>(1,155,862.79)</b>	<b>(233,784.58)</b>
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**Group : [S6L8C.5C3] Additional Paid in Capital**

**Subgroup : None**

2803.0000	Retained Earnings	1,211,113.38	71,848.21
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<b>Subtotal : None</b>		<b>1,211,113.38</b>	<b>71,848.21</b>
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<b>Total [S6L8C.5C3] Additional Paid in Capital</b>	<b>1,211,113.38</b>	<b>71,848.21</b>
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1052572 2,263,685.38

**Group : [S2L1.1C1] Private Pay**

**Subgroup : None**

3410.0000	Income R&B Private	(2,013,392.05)	(2,108,504.76)
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<b>Subtotal : None</b>		<b>(2,013,392.05)</b>	<b>(2,108,504.76)</b>
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<b>Total [S2L1.1C1] Private Pay</b>	<b>(2,013,392.05)</b>	<b>(2,108,504.76)</b>
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**Group : [S2L1.2C1] Commerical Managed Care**

**Subgroup : None**

3025	BX\BS INCOME	(160,245.00)	0.00
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<b>Subtotal : None</b>		<b>(160,245.00)</b>	<b>0.00</b>
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<b>Total [S2L1.2C1] Commerical Managed Care</b>	<b>(160,245.00)</b>	<b>0.00</b>
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**Group : [S2L1.4C1] Medicare-Fee-For-Service**

**Subgroup : None**

3310.0000	Income R&B Medicare	(16,047,375.38)	(12,347,899.92)
3330.0000	Income C/A Medicare A	(161.53)	(217.67)
3331.0000	Income C/A Medicare B	2,907.21	2.08
3331.0003	Income C/A Medicare B- Outpatient	6,377.98	2,529.53
3332.0000	MCR R&B 2% Sequestration	266,268.86	84,431.48

<b>Subtotal : None</b>		<b>(15,771,982.86)</b>	<b>(12,261,154.50)</b>
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<b>Total [S2L1.4C1] Medicare-Fee-For-Service</b>	<b>(15,771,982.86)</b>	<b>(12,261,154.50)</b>
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**Group : [S2L1.5C1] Medicare Managed Care (Part C)**

**Subgroup : None**

3405.0000	Income R&B HMO	(917,331.65)	(582,656.24)
3406.0000	Income R&B MCD HMO	(5,712.18)	(9,928.32)
3432.0000	Income C/A HMO	1,659.60	2,037.60
<b>Subtotal : None</b>		<b>(921,384.23)</b>	<b>(590,546.96)</b>
<b>Total [S2L1.5C1]</b>	<b>Medicare Managed Care (Part C)</b>	<b>(921,384.23)</b>	<b>(590,546.96)</b>

<b>Group : [S2L1.6C1]</b>	<b>MassHealth Fee-for-Service</b>		
<b>Subgroup : None</b>			
3110.0000	Income R&B Medicaid	(3,463,911.88)	(4,415,693.32)
<b>Subtotal : None</b>		<b>(3,463,911.88)</b>	<b>(4,415,693.32)</b>
<b>Total [S2L1.6C1]</b>	<b>MassHealth Fee-for-Service</b>	<b>(3,463,911.88)</b>	<b>(4,415,693.32)</b>

<b>Group : [S2L1.15C1]</b>	<b>Other Payer Revenue</b>		
<b>Subgroup : None</b>			
3115.0000	Income R&B Hospice	(1,505,607.63)	(930,737.15)
<b>Subtotal : None</b>		<b>(1,505,607.63)</b>	<b>(930,737.15)</b>
<b>Total [S2L1.15C1]</b>	<b>Other Payer Revenue</b>	<b>(1,505,607.63)</b>	<b>(930,737.15)</b>

<b>Group : [S2L1.4C2]</b>	<b>Ancillary-Medicare Fee-for-Service</b>		
<b>Subgroup : None</b>			
3131.0000	Income C/A Medicaid Ancillary	7,505.42	1,350.03
3131.0003	Income C/A Medicaid Ancillary Outpatie	11,205.59	3,204.50
3143.0003	Income PT- MCD - OP	(46,339.36)	(23,340.97)
3144.0003	Income ST- MCD Outpatient	(88.87)	(992.02)
3145.0000	Income PT- MCD W/O	(6,461.81)	(4,037.74)
3146.0000	Income ST- MCD W/O	(4,350.94)	(1,994.07)
3147.0000	Income OT- MCD W/O	(6,026.37)	(4,546.22)
3148.0003	Income OT- MCD outpatient	(1,407.16)	(130.92)
3149.0000	MCD Ancillary W/O	16,839.12	10,578.03
3149.0003	MCD Ancillary W/O Outpatient	1,304.64	502.36
3333.0000	MCR Ancillary 2% Sequestration	7,517.77	1,602.18
3333.0003	MCR Ancillary 2% Sequestration outpat	2,280.02	1,544.32
3340.0000	Income Flu Shot - MCR B	(10,579.47)	(7,604.98)
3341.0000	Income Pharmacy - MCR A	(631,200.00)	(522,321.38)
3349.0000	Income PT - MCR Part B	(152,531.43)	(86,132.74)
3349.0003	Income PT - MCR Part B - Outpatient	(193,000.39)	(186,285.64)
3350.0000	Income OT - MCR Part B	(92,095.21)	(75,902.39)
3350.0003	Income OT - MCR Part B - Outpatient	(5,599.36)	(7,700.93)
3351.0000	Income ST - MCR B	(69,354.23)	(44,124.84)
3351.0003	Income ST - MCR B - Outpatient	(16,377.85)	(8,910.29)
3352.0000	Medicare B ancillary w/o	764.48	460.42
3352.0003	Medicare B ancillary w/o outpatient	674.09	591.29
3355.0000	Income PT - MCR W/O	(935,776.63)	(730,569.46)
3356.0000	Income ST - MCR W/O	(441,427.72)	(343,536.94)
3357.0000	Income OT - MCR W/O	(917,727.94)	(768,533.73)
3358.0000	Income Pneumonia - MCR A	(15,838.37)	(301.58)
3359.0000	Medicare A Ancillary W/O	3,558,562.29	2,866,636.33
3364.0000	Income Radiology - MCR A W/O	0.00	(35,100.00)
3365.0000	Income Laboratory - w/o	(632,430.00)	(466,574.82)
3422.0000	Income C/A HMO Ancillary	14,880.02	(1,189.88)
3422.0003	Income C/A HMO Ancillary - Outpatient	15,960.57	45,151.78
3444.0000	Income ST - Private	35.55	0.00
3451.0003	Income OT - Private - Outpatient	0.00	(390.36)
3463.0000	Income PT - HMO	(17,683.32)	(9,487.16)
3463.0003	Income PT - HMO - Outpatient	(230,812.76)	(253,358.43)
3464.0000	Income ST - HMO	(8,686.20)	(2,799.32)
3464.0003	Income ST - HMO - Outpatient	(4,924.32)	(7,742.19)
3467.0000	Income Flue Shot - HMO	(876.93)	(619.01)
3468.0000	Income Pneumonia - HMO	(1,869.44)	0.00
3471.0000	Income OT - HMO	(15,968.82)	(7,912.94)
3471.0003	Income OT - HMO - Outpatient	(4,365.25)	(7,530.47)
3472.0000	HMO Ancillary w/o	175,312.94	115,885.34
3475.0000	Income PT - HMO W/O	(76,477.56)	(50,936.43)
3476.0000	Income ST - HMO W/O	(27,233.89)	(18,236.09)
3477.0000	Income OT - HMO W/O	(71,601.49)	(46,712.82)
<b>Subtotal : None</b>		<b>(826,270.59)</b>	<b>(678,050.18)</b>

<b>Total [S2L1.4C2]</b>	<b>Ancillary-Medicare Fee-for-Service</b>	<b>(826,270.59)</b>	<b>(678,050.18)</b>
<b>Group : [S2L3.2C1]</b>	<b>Endowment &amp; Other Non Recoverable Revenue</b>		
<b>Subgroup : None</b>			
3500.7900	Income HHS Grant	(79,815.32)	(607,513.41)
3522.0000	Income Employee Retention Credit	(2,904,923.83)	0.00
<b>Subtotal : None</b>		<b>(2,984,739.15)</b>	<b>(607,513.41)</b>
<b>Total [S2L3.2C1]</b>	<b>Endowment &amp; Other Non Recoverable Revenue</b>	<b>(2,984,739.15)</b>	<b>(607,513.41)</b>
<b>Group : [S2L3.7C1]</b>	<b>Interest Income</b>		
<b>Subgroup : None</b>			
3511.0000	Income Interest	(189,067.18)	(390.52)
<b>Subtotal : None</b>		<b>(189,067.18)</b>	<b>(390.52)</b>
<b>Total [S2L3.7C1]</b>	<b>Interest Income</b>	<b>(189,067.18)</b>	<b>(390.52)</b>
<b>Group : [S2L3.9C1]</b>	<b>Administrative &amp; General Recoverable Income</b>		
<b>Subgroup : None</b>			
3500.0000	Income Miscellaneous	(26,558.02)	(240,665.76)
3506.0000	Income Telephone	0.00	(7.00)
<b>Subtotal : None</b>		<b>(26,558.02)</b>	<b>(240,672.76)</b>
<b>Total [S2L3.9C1]</b>	<b>Administrative &amp; General Recoverable Income</b>	<b>(26,558.02)</b>	<b>(240,672.76)</b>
<b>Group : [S2L3.11C1]</b>	<b>Variable Recoverable Income</b>		
<b>Subgroup : None</b>			
3516.0000	Income Medical Records	(127.00)	(44.00)
<b>Subtotal : None</b>		<b>(127.00)</b>	<b>(44.00)</b>
<b>Total [S2L3.11C1]</b>	<b>Variable Recoverable Income</b>	<b>(127.00)</b>	<b>(44.00)</b>
<b>Group : [S3L1.1C1]</b>	<b>Director of Nurses Salary</b>		
<b>Subgroup : None</b>			
3831.0000	P/r Director Of Nursing	135,096.99	118,334.21
3831.7900	P/r Director Of Nursing Extraordinary	4,334.15	5,224.13
3831.8000	P/r Director Of Nursing- Sick	1,442.40	1,281.60
3831.9000	P/r Director Of Nursing- Vacation	7,681.57	4,183.36
<b>Subtotal : None</b>		<b>148,555.11</b>	<b>129,023.30</b>
<b>Total [S3L1.1C1]</b>	<b>Director of Nurses Salary</b>	<b>148,555.11</b>	<b>129,023.30</b>
<b>Group : [S3L1.4C1]</b>	<b>Director of Nurses Purchased Service Per Diem</b>		
<b>Subgroup : None</b>			
4160.0000	Nursing Contracted Services	149,302.45	7,100.82
<b>Subtotal : None</b>		<b>149,302.45</b>	<b>7,100.82</b>
<b>Total [S3L1.4C1]</b>	<b>Director of Nurses Purchased Service Per Diem</b>	<b>149,302.45</b>	<b>7,100.82</b>
<b>Group : [S3L1.7C1]</b>	<b>Registered Nurses Salaries</b>		
<b>Subgroup : None</b>			
3831.0001	P/r Asst Director of Nursing	106,987.43	25,243.25
3831.7901	P/r Asst Director of Nursing Extraordinary	7,289.39	39,743.26
3831.8001	P/r Asst Director of Nursing- Sick	1,696.00	424.00
3831.9001	P/r Asst Director of Nursing- Vacation	1,272.00	0.00
3834.0000	P/r RN	482,284.50	707,491.64
3834.0001	P/r RN Manager	117,585.08	22,563.61
3834.0002	P/r RN Supervisor	302,241.76	292,351.24
3834.7900	P/r RN Extraordinary	0.00	3,043.25
3834.8000	P/r RN- Sick	8,894.40	4,649.25
3834.8001	P/r RN Manager- Sick	1,680.00	0.00
3834.8002	P/r RN Supervisor- Sick	2,768.00	3,276.81
3834.9000	P/r RN- Vacation	11,145.25	29,436.78
3834.9001	P/r RN Manager- Vacation	3,696.00	6,934.20
3834.9002	P/r RN Supervisor- Vacation	11,382.00	13,589.21
3835.0000	P/r Infection Control	12,170.76	112,684.21
3835.7900	P/r Infection Control Extraordinary	3,547.04	19,850.01
3835.8000	P/r Infection Control- Sick	0.00	1,850.00
3835.9000	P/r Infection Control- Vacation	1,728.00	8,535.28
<b>Subtotal : None</b>		<b>1,076,367.61</b>	<b>1,291,666.00</b>
<b>Total [S3L1.7C1]</b>	<b>Registered Nurses Salaries</b>	<b>1,076,367.61</b>	<b>1,291,666.00</b>

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

**Subgroup : None**

4140.0000	Nursing Purch Service	45,961.56	62,121.66
<b>Subtotal : None</b>		<b>45,961.56</b>	<b>62,121.66</b>
<b>Total [S3L1.10C1]</b>	<b>Registered Nurses Purchased Service</b>	<b>45,961.56</b>	<b>62,121.66</b>

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

**Subgroup : None**

4161.0000	Nursing Agency - RN	421,998.12	185,198.34
4161.7900	Extraordinary Nursing Agency - RN	0.00	341,093.68
<b>Subtotal : None</b>		<b>421,998.12</b>	<b>526,292.02</b>
<b>Total [S3L1.11C1]</b>	<b>Registered Nurses Purchased Service</b>	<b>421,998.12</b>	<b>526,292.02</b>

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

**Subgroup : None**

3836.0000	P/r LPN	1,370,700.00	907,446.73
3836.0001	P/r LPN Manager	118,738.32	0.00
3836.0003	P/r LPN Supervisor	131,758.09	137,133.87
3836.0005	P/r LPN Wound Care	22,829.20	0.00
3836.7900	P/r LPN Extraordinary	0.00	4,806.75
3836.8000	P/r LPN- Sick	14,620.16	10,067.96
3836.8001	P/r LPN Manager- Sick	1,440.00	0.00
3836.8003	P/r LPN Supervisor- Sick	1,530.72	640.00
3836.9000	P/r LPN- Vacation	19,215.07	49,696.09
3836.9001	P/r LPN Manager- Vacation	4,032.00	1,920.00
3836.9003	P/r LPN Supervisor- Vacation	9,155.79	0.00
3836.9005	P/r LPN- Wound Care- Vacation	312.00	0.00
<b>Subtotal : None</b>		<b>1,694,331.35</b>	<b>1,111,711.40</b>
<b>Total [S3L1.12C1]</b>	<b>Licensed Practical Nurses Salary</b>	<b>1,694,331.35</b>	<b>1,111,711.40</b>

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

**Subgroup : None**

4162.0000	Nursing Agency - LPN	261,608.26	164,701.10
4162.7900	Extraordinary Nursing Agency - LPN	(2,522.89)	287,575.16
<b>Subtotal : None</b>		<b>259,085.37</b>	<b>452,276.26</b>
<b>Total [S3L1.16C1]</b>	<b>Licensed Practical Nurses Purchased Service</b>	<b>259,085.37</b>	<b>452,276.26</b>

**Group : [S3L1.17C1] Certified Nurses Aides Salaries**

**Subgroup : None**

3838.0000	P/r CNA	2,508,064.20	2,225,517.72
3838.7900	P/r CNA Extraordinary	0.00	9,522.35
3838.8000	P/r CNA- Sick	38,614.15	24,988.74
3838.9000	P/r CNA- Vacation	60,549.41	129,060.34
3855.0000	P/r Rehab Aide	37,188.44	7,772.43
3855.8000	P/r Rehab Aide Sick	810.00	310.00
3855.9000	P/r Rehab Aide Vacation	2,962.29	0.00
<b>Subtotal : None</b>		<b>2,648,188.49</b>	<b>2,397,171.58</b>
<b>Total [S3L1.17C1]</b>	<b>Certified Nurses Aides Salaries</b>	<b>2,648,188.49</b>	<b>2,397,171.58</b>

**Group : [S3L1.21C1] Certified Nurses Aides Purchased Service Tempory Agency Staff**

**Subgroup : None**

4163.0000	Nursing Agency - CNA	264,535.49	220,630.33
4163.7900	Extraordinary Nursing Agency - CNA	(4,047.42)	481,557.54
<b>Subtotal : None</b>		<b>260,488.07</b>	<b>702,187.87</b>
<b>Total [S3L1.21C1]</b>	<b>Certified Nurses Aides Purchased Service</b>	<b>260,488.07</b>	<b>702,187.87</b>

**Group : [S3L1.23C1] Nursing Education & Training**

**Subgroup : None**

4150.0000	Nursing Training	2,115.19	5,242.24
<b>Subtotal : None</b>		<b>2,115.19</b>	<b>5,242.24</b>
<b>Total [S3L1.23C1]</b>	<b>Nursing Education &amp; Training</b>	<b>2,115.19</b>	<b>5,242.24</b>

**Group : [S3L2.1C1] Administration Salaries**

**Subgroup : [S3L2.1C Administrator Salaries**

3810.0000	P/r Operations Director	11,055.70	132,732.59
3810.8000	P/r Operations Director- Sick	0.00	390.56
3810.9000	P/r Operations Director- Vacation	0.00	10,788.25
3811.0000	P/r Administrator	195,630.05	174,631.14
3811.8000	P/r Administrator- Sick	2,461.76	615.36
3811.9000	P/r Administrator- Vacation	0.00	7,999.68
<b>Subtotal [S3L2.1C1A] Administrator Salaries</b>		<b>209,147.51</b>	<b>327,157.58</b>

<b>Total [S3L2.1C1]</b>	<b>Administration Salaries</b>	<b>209,147.51</b>	<b>327,157.58</b>
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**Group : [S3L2.7C1] Clerical Staff Salaries**

**Subgroup : None**

3820.0000	P/r Business Office	360,553.80	392,631.21
3820.7900	P/r Business Office Extraordinary	0.00	910.00
3820.8000	P/r Business Office- Sick	6,406.60	4,685.17
3820.9000	P/r Business Office- Vacation	17,104.87	19,347.36
3822.0000	P/r Receptionist	79,118.70	61,931.75
3822.8000	P/r Receptionist- Sick	1,301.50	687.64
3822.9000	P/r Receptionist- Vacation	1,188.00	0.00
3828.0000	P/r Admissions	145,456.40	35,627.24
3828.8000	P/r Admissions- Sick	1,923.20	0.00
3828.9000	P/r Admissions- Vacation	1,117.86	5,769.60
3846.0000	P/r Concierge	61,256.40	2,781.24
3846.8000	P/r Concierge- Sick	523.25	113.75
3846.9000	P/r Concierge- Vacation	910.00	0.00
<b>Subtotal : None</b>		<b>676,860.58</b>	<b>524,484.96</b>

<b>Total [S3L2.7C1]</b>	<b>Clerical Staff Salaries</b>	<b>676,860.58</b>	<b>524,484.96</b>
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**Group : [S3L2.10C1] Clerical Staff Purchased Service**

**Subgroup : None**

7140.0000	Fiscal Purch Serv	958,873.03	1,046,576.61
7140.5000	Fiscal Purch Serv- Non Recurring	0.00	1,165.00
<b>Subtotal : None</b>		<b>958,873.03</b>	<b>1,047,741.61</b>

<b>Total [S3L2.10C1]</b>	<b>Clerical Staff Purchased Service</b>	<b>958,873.03</b>	<b>1,047,741.61</b>
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**Group : [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping Services**

**Subgroup : None**

7142.0000	IT Fees	51,118.04	62,993.41
8201.0000	Equip Rental - Computer	0.00	9.17
8201.5000	Equip Rental- Software	144,322.39	73,996.69
<b>Subtotal : None</b>		<b>195,440.43</b>	<b>136,999.27</b>

<b>Total [S3L2.11C1]</b>	<b>Electronic Data Processing, Payroll &amp; Bookkeeping Services</b>	<b>195,440.43</b>	<b>136,999.27</b>
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**Group : [S3L2.12C1] Office Supplies**

**Subgroup : None**

7110.0000	Office Supplies	28,091.19	94,220.59
7110.5000	Office Equipment	1,857.70	1,359.03
7191.0000	Bank Charges	30,898.00	48,645.36
7191.5000	Credit Card Processing Fees	0.00	1,048.21
7212.0000	Postage	4,656.45	5,510.71
<b>Subtotal : None</b>		<b>65,503.34</b>	<b>150,783.90</b>

<b>Total [S3L2.12C1]</b>	<b>Office Supplies</b>	<b>65,503.34</b>	<b>150,783.90</b>
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**Group : [S3L2.13C1] Telecommunications (e.g. Internet & Phone)**

**Subgroup : None**

7210.0000	Internet	7,134.42	1,827.81
7211.0000	Telephone	5,190.00	11,390.51
7211.0001	Cell Phones	888.30	1,564.04
<b>Subtotal : None</b>		<b>13,212.72</b>	<b>14,782.36</b>

<b>Total [S3L2.13C1]</b>	<b>Telecommunications (e.g. Internet &amp; Phone)</b>	<b>13,212.72</b>	<b>14,782.36</b>
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**Group : [S3L2.15C1] Travel, Conventions & Meetings**

**Subgroup : None**

7238.0000	Seminars	1,919.00	0.00
7290.0000	Travel Expense	213,065.99	287,385.16
7290.7900	Extraordinary Travel Expense	0.00	2,500.00

<b>Subtotal : None</b>		<b>214,984.99</b>	<b>289,885.16</b>
<b>Total [S3L2.15C1]</b>	<b>Travel, Conventions &amp; Meetings</b>	<b>214,984.99</b>	<b>289,885.16</b>

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

<b>Subgroup : None</b>			
7235.0000	Help Wanted Advertising	105,930.83	169,403.79
<b>Subtotal : None</b>		<b>105,930.83</b>	<b>169,403.79</b>
<b>Total [S3L2.16C1]</b>	<b>Advertising: Help Wanted</b>	<b>105,930.83</b>	<b>169,403.79</b>

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

<b>Subgroup : None</b>			
7214.0000	License & Permits	14,562.88	2,174.50
7215.0000	Dues & Subscriptions	34,226.46	16,625.22
<b>Subtotal : None</b>		<b>48,789.34</b>	<b>18,799.72</b>
<b>Total [S3L2.17C1]</b>	<b>Licenses &amp; Dues: Patient Care Related</b>	<b>48,789.34</b>	<b>18,799.72</b>

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

<b>Subgroup : None</b>			
7130.0000	Accounting Fees	95,287.50	121,261.00
<b>Subtotal : None</b>		<b>95,287.50</b>	<b>121,261.00</b>
<b>Total [S3L2.19C1]</b>	<b>Accounting Services (not related to Appeals)</b>	<b>95,287.50</b>	<b>121,261.00</b>

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

<b>Subgroup : None</b>			
7270.0000	Insurance - General	132,279.17	185,299.28
<b>Subtotal : None</b>		<b>132,279.17</b>	<b>185,299.28</b>
<b>Total [S3L2.20C1]</b>	<b>Insurance: Malpractice &amp; General Liability</b>	<b>132,279.17</b>	<b>185,299.28</b>

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

<b>Subgroup : None</b>			
7131.0000	Consulting Fees	140,289.66	164,185.68
8700.0000	Sales Tax	13,659.05	4,889.05
9411.0000	Corporation Tax	953.24	593.25
9490.0000	Miscellaneous Expenses	6,691.24	6,445.89
<b>Subtotal : None</b>		<b>161,593.19</b>	<b>176,113.87</b>
<b>Total [S3L2.22C1]</b>	<b>Other A &amp; G Expenses</b>	<b>161,593.19</b>	<b>176,113.87</b>

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

<b>Subgroup : None</b>			
7236.0000	Promotional Advertising	81,518.62	66,411.45
<b>Subtotal : None</b>		<b>81,518.62</b>	<b>66,411.45</b>
<b>Total [S3L2B.1C1]</b>	<b>Advertising Marketing</b>	<b>81,518.62</b>	<b>66,411.45</b>

**Group : [S3L2B.6C1] Legal: Other**

<b>Subgroup : None</b>			
7230.0000	Legal Fees	13,046.35	10,390.00
<b>Subtotal : None</b>		<b>13,046.35</b>	<b>10,390.00</b>
<b>Total [S3L2B.6C1]</b>	<b>Legal: Other</b>	<b>13,046.35</b>	<b>10,390.00</b>

**Group : [S3L2B.9C1] Management Consultants**

<b>Subgroup : None</b>			
7160.0000	Management Fees	984,999.96	378,000.18
<b>Subtotal : None</b>		<b>984,999.96</b>	<b>378,000.18</b>
<b>Total [S3L2B.9C1]</b>	<b>Management Consultants</b>	<b>984,999.96</b>	<b>378,000.18</b>

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

<b>Subgroup : None</b>			
7192.0000	Interest	26,647.08	10,105.01
<b>Subtotal : None</b>		<b>26,647.08</b>	<b>10,105.01</b>
<b>Total [S3L2B.10C1]</b>	<b>Interest on Working Capital</b>	<b>26,647.08</b>	<b>10,105.01</b>

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

<b>Subgroup : None</b>			
7193.0000	Penalties	10,487.04	847.96
<b>Subtotal : None</b>		<b>10,487.04</b>	<b>847.96</b>

<b>Total [S3L2B.11C1] Fines, Late Fees, Penalties including</b>	<b>10,487.04</b>	<b>847.96</b>
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**Group : [S3L2B.14C1 Bad Debt Expenses**

**Subgroup : None**

7198.0000	Bad Debt - Coinsurance	(15,500.00)	32,900.00
7199.0000	Bad Debt - Private	0.00	23,200.00
<b>Subtotal : None</b>		<b>(15,500.00)</b>	<b>56,100.00</b>
<b>Total [S3L2B.14C1] Bad Debt Expenses</b>		<b>(15,500.00)</b>	<b>56,100.00</b>

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

**Subgroup : None**

3275.0000	Revenue Assessment	606,013.00	645,010.11
<b>Subtotal : None</b>		<b>606,013.00</b>	<b>645,010.11</b>
<b>Total [S3L2B.15C1] User Fee Assessment</b>		<b>606,013.00</b>	<b>645,010.11</b>

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

**Subgroup : None**

3827.0000	P/r Staffing Coordinator	87,602.04	33,545.05
3827.8000	P/r Staffing Coordinator- Sick	1,200.00	877.50
3827.9000	P/r Staffing Coordinator- Vacation	4,320.00	0.00
3832.0000	P/r Staff Development	0.00	2,577.14
<b>Subtotal : None</b>		<b>93,122.04</b>	<b>36,999.69</b>
<b>Total [S3L3.1C1] Staff Development Coordinator Salar</b>		<b>93,122.04</b>	<b>36,999.69</b>

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

**Subgroup : None**

3875.0000	P/r Driver	49,093.02	202,020.64
3875.7900	P/r Driver Extraordinary	0.00	568.00
3875.8000	P/r Driver- Sick	160.00	1,173.37
3875.9000	P/r Driver- Vacation	2,210.00	9,122.48
3931.0000	P/r Maintenance Director	64,643.21	66,554.92
3931.8000	P/r Maintenance Director- Sick	591.01	295.50
3931.9000	P/r Maintenance Director- Vacation	2,836.80	6,810.99
3932.0000	P/r Maintenance Aide	102,292.84	140,266.96
3932.8000	P/r Maintenance Aide- Sick	1,062.50	2,030.00
3932.9000	P/r Maintenance Aide- Vacation	4,809.10	10,848.22
<b>Subtotal : None</b>		<b>227,698.48</b>	<b>439,691.08</b>
<b>Total [S3L3.5C1] Plant Operations: Salaires</b>		<b>227,698.48</b>	<b>439,691.08</b>

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

**Subgroup : None**

6340.0000	Maintenance Purch Serv	65,805.99	51,037.24
6341.0000	Exterminator	2,335.93	2,084.20
6342.0000	Carting	54,888.15	57,616.09
6410.0000	Ground Supply	592.09	1,595.39
6440.0000	Grounds Purchase Service	17,750.00	21,834.77
<b>Subtotal : None</b>		<b>141,372.16</b>	<b>134,167.69</b>
<b>Total [S3L3.8C1] Plant Operations: Purchased Service</b>		<b>141,372.16</b>	<b>134,167.69</b>

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

**Subgroup : None**

6310.0000	Maintenance Supplies	40,232.46	32,845.74
6310.5000	Maintenance Equipment	522.71	1,109.25
<b>Subtotal : None</b>		<b>40,755.17</b>	<b>33,954.99</b>
<b>Total [S3L3.9C1] Plant Operations: Supplies &amp; Expens</b>		<b>40,755.17</b>	<b>33,954.99</b>

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

**Subgroup : None**

4142.0000	Medical Waste	14,561.77	13,654.51
6391.0000	Electric	186,081.99	166,401.11
6392.0000	Gas	67,448.64	104,584.08
8600.0000	Water & Sewer	98,506.09	60,268.72
<b>Subtotal : None</b>		<b>366,598.49</b>	<b>344,908.42</b>
<b>Total [S3L3.10C1] Plant Operatins: Utilities</b>		<b>366,598.49</b>	<b>344,908.42</b>



**Group : [S3L3.13C1] Dietician: Salaries**

**Subgroup : None**

3899.0000	P/r Dietician	85,670.67	50,278.22
3899.8000	P/r Dietician- Sick	1,457.00	827.75
3899.9000	P/r Dietician- Vacation	5,546.00	0.00
<b>Subtotal : None</b>		<b>92,673.67</b>	<b>51,105.97</b>
<b>Total [S3L3.13C1]</b>	<b>Dietician: Salaries</b>	<b>92,673.67</b>	<b>51,105.97</b>

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

**Subgroup : None**

6130.0000	Dietician Fees	0.00	12,550.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>12,550.00</b>
<b>Total [S3L3.16C1]</b>	<b>Dietician: Purchased Service</b>	<b>0.00</b>	<b>12,550.00</b>

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

**Subgroup : None**

3891.0000	P/r Dietary Supervisor	77,932.89	103,151.11
3891.8000	P/r Dietary Supervisor- Sick	1,530.71	839.18
3891.9000	P/r Dietary Supervisor- Vacation	1,112.59	3,834.18
3892.0000	P/r Dietary Aides	326,794.14	288,961.07
3892.7900	P/r Dietary Aides Extraordinary	0.00	142.50
3892.8000	P/r Dietary Aides- Sick	4,526.13	2,823.32
3892.9000	P/r Dietary Aides- Vacation	6,291.24	6,968.42
3894.0000	P/r Dietary Cooks	217,422.93	202,103.82
3894.8000	P/r Dietary Cooks- Sick	3,528.00	3,081.31
3894.9000	P/r Dietary Cooks- Vacation	8,391.13	5,498.09
3895.0000	P/r Dining Aide	0.00	2,625.19
3898.0000	P/r Diet Technician	45,602.37	46,431.64
3898.8000	P/r Diet Technician - sick	344.00	1,055.68
3898.9000	P/r Diet Technician - Vacation	344.00	3,681.55
<b>Subtotal : None</b>		<b>693,820.13</b>	<b>671,197.06</b>
<b>Total [S3L3.18C1]</b>	<b>Dietary: Salaries</b>	<b>693,820.13</b>	<b>671,197.06</b>

**Group : [S3L3.21C1] Dietary: Food**

**Subgroup : None**

4119.0000	Dietary Supplements	193.07	5,986.09
6112.0000	Patient Food	521,819.45	488,827.43
6119.0000	Food Supplements	8,690.62	6,910.44
6119.7900	Extraordinary Food Supplements	0.00	39.30
<b>Subtotal : None</b>		<b>530,703.14</b>	<b>501,763.26</b>
<b>Total [S3L3.21C1]</b>	<b>Dietary: Food</b>	<b>530,703.14</b>	<b>501,763.26</b>

**Group : [S3L3.22C1] Dietary: Purchased Service**

**Subgroup : None**

6140.0000	Dietary Purchase Serv	27,569.90	46,791.58
<b>Subtotal : None</b>		<b>27,569.90</b>	<b>46,791.58</b>
<b>Total [S3L3.22C1]</b>	<b>Dietary: Purchased Service</b>	<b>27,569.90</b>	<b>46,791.58</b>

**Group : [S3L3.23C1] Dietary: Supplies & Expenses**

**Subgroup : None**

6110.0000	Dietary Supplies	34,228.60	44,684.80
6110.5000	Dietary Equipment	4,591.98	1,624.88
6110.7900	Extraordinary Dietary Supplies	6,324.56	8,111.54
6140.5000	Dietary Repairs	54.00	4,415.48
<b>Subtotal : None</b>		<b>45,199.14</b>	<b>58,836.70</b>
<b>Total [S3L3.23C1]</b>	<b>Dietary: Supplies &amp; Expenses</b>	<b>45,199.14</b>	<b>58,836.70</b>

**Group : [S3L3.24C1] Housekeeping / Laundry: Salaries**

**Subgroup : [S3L3.24] Housekeeping Salries**

3910.0005	P/r Housekeeping Lead	46,833.79	28,202.25
3910.8005	P/r Housekeeping Lead- Sick	831.25	836.75
3910.9005	P/r Housekeeping Lead- Vacation	2,861.00	1,000.00
3911.0000	P/r Housekeeping Aide	334,504.39	208,013.18
3911.7900	P/r Housekeeping Aide Extraordinary	0.00	342.00
3911.8000	P/r Housekeeping Aide- Sick	5,000.88	2,695.31
3911.9000	P/r Housekeeping Aide- Vacation	10,472.45	14,801.74

3912.0000	P/r Floor Tech	(14.61)	166.61
<b>Subtotal [S3L3.24C1] Housekeeping Salries</b>		<b>400,489.15</b>	<b>256,057.84</b>
<b>Subgroup : [S3L3.24C1] Laundry Salaries</b>			
3920.0000	P/r Laundry Director	2,002.31	5,580.21
3920.8000	P/r Laundry Director- Sick	168.75	0.00
3920.9000	P/r Laundry Director- Vacation	893.50	493.75
3921.0000	P/r Laundry Aide	87,822.03	100,247.57
3921.8000	P/r Laundry Aide- Sick	1,610.69	1,658.51
3921.9000	P/r Laundry Aide- Vacation	4,672.13	5,179.72
<b>Subtotal [S3L3.24C1] Laundry Salaries</b>		<b>97,169.41</b>	<b>113,159.76</b>
<b>Total [S3L3.24C1] Housekeeping / Laundry: Salaries</b>		<b>497,658.56</b>	<b>369,217.60</b>
<b>Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service</b>			
<b>Subgroup : [S3L3.27C1] Laundry Purchased Service</b>			
6640.0000	Laundry Purch Serv	1,573.25	104.17
<b>Subtotal [S3L3.27C1] Laundry Purchased Service</b>		<b>1,573.25</b>	<b>104.17</b>
<b>Total [S3L3.27C1] Housekeeping / Laundry: Purchased</b>		<b>1,573.25</b>	<b>104.17</b>
<b>Group : [S3L3.28C1] Housekeeping / Laundry: Supplies &amp; Expense</b>			
<b>Subgroup : [S3L3.28C1] Housekeeping Supplies &amp; Expenses</b>			
6510.0000	Housekeeping Supplies	96,545.27	89,442.75
6510.5000	Housekeeping Equipment	(1,407.13)	0.00
6510.7900	Extraordinary Housekeeping Supplies	16,078.66	30,248.81
6510.7905	Extraordinary Housekeeping Equipmen	0.00	1,232.50
<b>Subtotal [S3L3.28C1] Housekeeping Supplies &amp; Expenses</b>		<b>111,216.80</b>	<b>120,924.06</b>
<b>Subgroup : [S3L3.28C1] Laundry Supplies &amp; Expense</b>			
6610.0000	Laundry Supplies	14,641.13	21,803.80
6640.5000	Laundry Repairs	1,800.00	0.00
<b>Subtotal [S3L3.28C1] Laundry Supplies &amp; Expense</b>		<b>16,441.13</b>	<b>21,803.80</b>
<b>Total [S3L3.28C1] Housekeeping / Laundry: Supplies &amp;</b>		<b>127,657.93</b>	<b>142,727.86</b>
<b>Group : [S3L3.36C1] Unit Clerks &amp; Medical Records: Salaries</b>			
<b>Subgroup : None</b>			
3841.0000	P/r Central Supply	31,116.56	0.00
3841.8000	P/r Central Supply- Sick	200.80	0.00
3841.9000	P/r Central Supply- Vacation	1,353.39	0.00
3843.0000	P/r Medical Records	38,288.72	57,190.61
3843.0005	P/r Medical Records Unit Secretary	85,841.45	17,457.50
3843.8000	P/r Medical Records- Sick	997.25	702.00
3843.8005	P/r Medical Records Unit Secretary Sick	1,155.00	196.00
3843.9000	P/r Medical Records- Vacation	3,681.25	4,626.48
3843.9005	P/r Medical Records Unit Secretary Vac	4,307.75	0.00
<b>Subtotal : None</b>		<b>166,942.17</b>	<b>80,172.59</b>
<b>Total [S3L3.36C1] Unit Clerks &amp; Medical Records: Salar</b>		<b>166,942.17</b>	<b>80,172.59</b>
<b>Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries</b>			
<b>Subgroup : [S3L3.40C1] MDS Salaries</b>			
3833.0000	P/r MDS	368,574.28	248,206.32
<b>Subtotal [S3L3.40C1] MDS Salaries</b>		<b>368,574.28</b>	<b>248,206.32</b>
<b>Subgroup : None</b>			
3833.8000	P/r MDS- Sick	4,250.15	2,220.00
3833.9000	P/r MDS- Vacation	8,727.52	17,192.76
<b>Subtotal : None</b>		<b>12,977.67</b>	<b>19,412.76</b>
<b>Total [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) E</b>		<b>381,551.95</b>	<b>267,619.08</b>
<b>Group : [S3L3.48C1] Social Service Worker: Salaries</b>			
<b>Subgroup : None</b>			
3870.0000	P/r Social Services Director	0.00	53,660.21
3870.8000	P/r Social Services Director- Sick	0.00	1,373.50
3870.9000	P/r Social Services Director- Vacation	0.00	6,555.49

3871.0000	P/r Social Worker	87,492.00	0.00
3871.8000	P/r Social Worker - Sick	500.50	0.00
3871.9000	P/r Social Worker - Vacation	7,811.00	0.00
3872.0000	P/r Social Services Aide	111,264.37	128,674.55
3872.8000	P/r Social Services Aide- Sick	1,700.00	820.00
3872.9000	P/r Social Services Aide- Vacation	3,867.21	6,676.37
<b>Subtotal : None</b>		<b>212,635.08</b>	<b>197,760.12</b>
<b>Total [S3L3.48C1]</b>	<b>Social Service Worker: Salaries</b>	<b>212,635.08</b>	<b>197,760.12</b>

**Group : [S3L3.60C1] Direct Restorative Therapy: Salaries**

**Subgroup : None**

3850.0000	P/r Physical Therapy	658,934.76	510,362.50
3850.8000	P/r Physical Therapy- Sick	12,652.47	8,766.75
3850.9000	P/r Physical Therapy- Vacation	22,843.71	20,593.58
3851.0000	P/r PT Aide	322,298.24	280,770.49
3851.7900	P/r PT Aide Extraordinary	0.00	756.00
3851.8000	P/r PT Aide- Sick	7,550.00	4,568.25
3851.9000	P/r PT Aide- Vacation	17,399.00	13,068.70
3854.0000	P/r Rehab Coordinator	0.00	(18,080.98)
3854.7160	P/r Rehab Coordinator - Regional	0.00	(1,799.36)
3860.0000	P/r Speech Therapy	235,562.96	189,990.61
3860.8000	P/r Speech Therapy- Sick	4,577.50	2,701.90
3860.9000	P/r Speech Therapy- Vacation	6,103.30	0.00
3865.0000	P/r Occupational Therapy	508,131.75	349,130.29
3865.7900	P/r Occupational Therapy Extraordinary	0.00	1,082.26
3865.8000	P/r Occupational Therapy- Sick	9,026.86	3,714.44
3865.9000	P/r Occupational Therapy- Vacation	20,716.08	4,019.50
3866.0000	P/r OT Aide	125,889.08	155,248.11
3866.8000	P/r OT Aide- Sick	4,064.50	2,421.76
3866.9000	P/r OT Aide- Vacation	10,149.99	9,664.64
<b>Subtotal : None</b>		<b>1,965,900.20</b>	<b>1,536,979.44</b>
<b>Total [S3L3.60C1]</b>	<b>Direct Restorative Therapy: Salaries</b>	<b>1,965,900.20</b>	<b>1,536,979.44</b>

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

**Subgroup : None**

3881.0000	P/r Activities Supervisor	96,832.36	96,240.42
3881.8000	P/r Activities Supervisor- Sick	768.00	680.00
3881.9000	P/r Activities Supervisor- Vacation	6,912.00	7,790.08
3882.0000	P/r Activities Aide	137,000.97	145,964.23
3882.8000	P/r Activities Aide- Sick	1,594.76	754.31
3882.9000	P/r Activities Aide- Vacation	5,299.76	4,585.70
<b>Subtotal : None</b>		<b>248,407.85</b>	<b>256,014.74</b>
<b>Total [S3L3.64C1]</b>	<b>Recreational Therapy/Activities: Sala</b>	<b>248,407.85</b>	<b>256,014.74</b>

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

**Subgroup : None**

5140.0000	Activities Purch Service	50,700.49	33,845.69
<b>Subtotal : None</b>		<b>50,700.49</b>	<b>33,845.69</b>
<b>Total [S3L3.67C1]</b>	<b>Recreational Therapy/Activities: Purc</b>	<b>50,700.49</b>	<b>33,845.69</b>

**Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses**

**Subgroup : None**

5110.0000	Activities Supplies	65,023.26	30,823.09
5510.0000	Social Service Supplies	64.98	0.00
5610.0000	Med Rec Supplies	2,066.74	5,211.56
5630.0000	Medical Records Fees	0.00	1,925.14
6710.0000	Security Supplies	227.11	0.00
6840.0000	Non Emergency Transport	32,051.02	28,246.86
<b>Subtotal : None</b>		<b>99,433.11</b>	<b>66,206.65</b>
<b>Total [S3L3.68C1]</b>	<b>Recreational Therapy/Activities: Sup</b>	<b>99,433.11</b>	<b>66,206.65</b>

**Group : [S3L3.69C1] Recreational Therapy/Activities: Transportation**

**Subgroup : None**

6841.0000	Facility Resident Transport	2,985.11	218.09
7292.0000	Transportation	6,366.64	0.00
<b>Subtotal : None</b>		<b>9,351.75</b>	<b>218.09</b>

<b>Total [S3L3.69C1]</b>	<b>Recreational Therapy/Activities: Tran</b>	<b>9,351.75</b>	<b>218.09</b>
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**Group : [S3L3.77C1] Security: Purchased Services**

**Subgroup : None**

6740.0000	Security Purch Service	462.25	0.00
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<b>Subtotal : None</b>		<b>462.25</b>	<b>0.00</b>
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<b>Total [S3L3.77C1]</b>	<b>Security: Purchased Services</b>	<b>462.25</b>	<b>0.00</b>
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**Group : [S3L3.78C1] Travel: Motor Vehicle Expense**

**Subgroup : None**

7276.0000	Insurance - Auto	4,396.88	1,945.36
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<b>Subtotal : None</b>		<b>4,396.88</b>	<b>1,945.36</b>
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<b>Total [S3L3.78C1]</b>	<b>Travel: Motor Vehicle Expense</b>	<b>4,396.88</b>	<b>1,945.36</b>
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**Group : [S3L3.82C1] Physician Services: Medical Director**

**Subgroup : None**

5730.0000	Med Director Fees	20,952.20	5,190.00
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<b>Subtotal : None</b>		<b>20,952.20</b>	<b>5,190.00</b>
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<b>Total [S3L3.82C1]</b>	<b>Physician Services: Medical Director</b>	<b>20,952.20</b>	<b>5,190.00</b>
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**Group : [S3L3.87C1] Legend Drugs**

**Subgroup : None**

4112.0000	Personal Care	5,480.95	7,952.19
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4114.0000	Vaccines	0.00	9,670.58
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4116.0000	Radiology, x-ray Fee	9,109.67	5,405.47
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4211.0000	Labs	93,619.53	74,112.86
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4216.0000	Radiology	12,320.58	27,844.31
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4313.0000	Prescription Drugs	529,765.62	430,449.63
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5230.0000	PT Fees	10,302.00	0.00
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5430.0000	ST Fees	885.73	0.00
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<b>Subtotal : None</b>		<b>661,484.08</b>	<b>555,435.04</b>
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<b>Total [S3L3.87C1]</b>	<b>Legend Drugs</b>	<b>661,484.08</b>	<b>555,435.04</b>
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**Group : [S3L3.89C1] House Supplies Not Resold**

**Subgroup : None**

4110.0000	Medical Supplies- Other	43,909.68	115,406.31
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4110.5000	Medical Equipment	6,583.26	19,145.85
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4110.7900	Extraordinary Medical Supplies	13,135.45	34,310.93
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4111.0000	Medical Supplies- routine	116,831.52	0.00
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4113.0000	Oxygen	3,391.65	8,195.33
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4115.0000	IV Supplies	3,980.66	6,284.09
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4117.7900	Extraordinary Covid-19 Tests	51.00	274,110.00
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4151.0000	Nursing Testing Costs	4,952.38	0.00
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4210.0000	Enteral Supplies	1,187.60	1,950.45
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4318.0000	OTC Drugs	17,609.93	9,261.22
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5010.0000	Rehab Supplies	3,391.45	5,628.72
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5200.0000	Therapy Charges	2,355.42	0.00
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5210.0000	PT Supplies	0.00	177.19
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6670.0000	Disposables	41,610.94	81,400.69
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8202.1000	Oxygen Rental - Nursing	2,772.94	7,217.31
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<b>Subtotal : None</b>		<b>261,763.88</b>	<b>563,088.09</b>
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<b>Total [S3L3.89C1]</b>	<b>House Supplies Not Resold</b>	<b>261,763.88</b>	<b>563,088.09</b>
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**Group : [S3L3.92C1] Pharmacy Consultant**

**Subgroup : None**

4330.0000	Pharmacy Consultant Fees	28,850.02	45,071.22
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<b>Subtotal : None</b>		<b>28,850.02</b>	<b>45,071.22</b>
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<b>Total [S3L3.92C1]</b>	<b>Pharmacy Consultant</b>	<b>28,850.02</b>	<b>45,071.22</b>
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**Group : [S3L4.6C1] Building Insurance Expense-SNF-CR**

**Subgroup : None**

7273.0000	Insurance - Property	35,833.64	18,294.96
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<b>Subtotal : None</b>		<b>35,833.64</b>	<b>18,294.96</b>
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<b>Total [S3L4.6C1]</b>	<b>Building Insurance Expense-SNF-CR</b>	<b>35,833.64</b>	<b>18,294.96</b>
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<b>Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
8300.0000	Real Estate Tax	118,491.14	152,461.73
<b>Subtotal : None</b>		<b>118,491.14</b>	<b>152,461.73</b>
<b>Total [S3L4.8C1] Real Estate Tax Expense-SNF-CR</b>		<b>118,491.14</b>	<b>152,461.73</b>
<b>Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
8202.0000	Equip Rental - Nursing	13,972.13	21,076.14
8202.5000	Storage Rental	3,897.01	0.00
8205.0000	Equip Rental - Office	39,231.94	18,384.76
8209.0000	Equip Rental - Dietary	2,009.11	93.01
<b>Subtotal : None</b>		<b>59,110.19</b>	<b>39,553.91</b>
<b>Total [S3L4.12C1] Other Fixed Cost Expense-SNF-CR</b>		<b>59,110.19</b>	<b>39,553.91</b>
<b>Group : [S3L4.14C1] Real Property Rent Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
8100.0000	Rent	4,485,765.51	1,246,185.86
<b>Subtotal : None</b>		<b>4,485,765.51</b>	<b>1,246,185.86</b>
<b>Total [S3L4.14C1] Real Property Rent Expense-SNF-CR</b>		<b>4,485,765.51</b>	<b>1,246,185.86</b>
<b>Group : [CLA-53.01] LA-Group Health/Life</b>			
<b>Subgroup : None</b>			
9130.0000	Group Health Insurance	747,230.72	739,336.65
<b>Subtotal : None</b>		<b>747,230.72</b>	<b>739,336.65</b>
<b>Total [CLA-53.01] LA-Group Health/Life</b>		<b>747,230.72</b>	<b>739,336.65</b>
<b>Group : [CLA-53.03] LA-Employee Benefits</b>			
<b>Subgroup : None</b>			
6735.0000	Employee Background Check	6,257.24	7,715.20
9100.0000	Employee Benefits	54,728.75	45,858.50
9150.0000	Uniform	27,418.85	122.00
<b>Subtotal : None</b>		<b>88,404.84</b>	<b>53,695.70</b>
<b>Total [CLA-53.03] LA-Employee Benefits</b>		<b>88,404.84</b>	<b>53,695.70</b>
<b>Group : [CLA-53.04] LA-Payroll Taxes</b>			
<b>Subgroup : None</b>			
9210.0000	FICA Expense	808,814.76	736,388.16
9220.0000	SUI Expense	93,499.30	69,309.01
9230.0000	FUI Expense	11,331.33	12,104.12
<b>Subtotal : None</b>		<b>913,645.39</b>	<b>817,801.29</b>
<b>Total [CLA-53.04] LA-Payroll Taxes</b>		<b>913,645.39</b>	<b>817,801.29</b>
<b>Group : [CLA-53.05] LA-Workers Comp</b>			
<b>Subgroup : None</b>			
9140.0000	Workmen's Comp Insurance	161,554.04	173,625.09
<b>Subtotal : None</b>		<b>161,554.04</b>	<b>173,625.09</b>
<b>Total [CLA-53.05] LA-Workers Comp</b>		<b>161,554.04</b>	<b>173,625.09</b>
<b>NET (INCOME) LOSS</b>		<b>0.00</b>	<b>0.00</b>
<b>Sum of Account Groups</b>		<b>0.00</b>	<b>0.00</b>

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