

Client: **A303033 - Bane Harbor House LLC**  
Engagement: **MDMC 2023 - Bane Harbor House LLC**  
Period Ending: **12/31/2023**  
Trial Balance: **T01 - Master TB**  
Worksheet: **T-01 - MCD SNF-CR TB Report**

Account	Description	1st PP-OBAL1 12/31/2022	JE Ref #	MCD JE 12/31/2023	MCD 12/31/2023	JE Ref #	MCR JE 12/31/2023	MCR 12/31/2023
<b>Group : [TB]</b>								
<b>Subgroup : [1]</b>								
<b>Trial Balance</b>								
<b>Balance Sheet</b>								
20-105-1060-00	ACCOUNTS RECEIVABLE	17,998.00		0.00	17,997.93		0.00	17,997.93
20-105-1061-00	EXCHANGE	(620.00)		0.00	(619.80)		0.00	(619.80)
20-120-1250-00	PATIENT EXCHANGE	125.00		0.00	125.13		0.00	125.13
20-135-1561-00	BUILDING IMPROVEMENTS	0.00		0.00	2,903.00		0.00	2,903.00
30-100-1010-00	MASTER ZBA INTER-CO	17,807,598.00		0.00	17,823,054.56		0.00	17,823,054.56
30-100-1010-50	MASTER INTER-CO	(13,694,813.00)		0.00	(15,844,897.82)		0.00	(15,844,897.82)
30-100-1011-00	CASH COLLECTION	245,695.00		0.00	0.00		0.00	0.00
30-100-1012-00	CASH DISBURSEMENT	(2,567,066.00)		0.00	(25,031.71)		0.00	(25,031.71)
30-100-1014-00	CASH CITIZENS - BOS	(3,634,267.00)		0.00	(20,934,332.23)		0.00	(20,934,332.23)
30-100-1017-00	CASH CITIZENS	5,074,241.00		0.00	21,979,543.54		0.00	21,979,543.54
30-100-1020-00	CASH PAYROLL	631.00		0.00	1,031.00		0.00	1,031.00
30-100-1035-00	CASH PETTY CASH	1,025.00		0.00	1,025.00		0.00	1,025.00
30-105-1060-00	A/R ACCOUNTS RECEIVABLE	2,354,109.00		0.00	2,490,144.51		0.00	2,490,144.51
30-105-1061-00	A/R EXCHANGE	9,045.00		0.00	37,504.05		0.00	37,504.05
30-105-1065-00	A/R OTHER	6,233.00		0.00	7,749.23		0.00	7,749.23
30-105-1120-00	A/R ALLOWANCE DOUBTFUL ACCOUI	(300,439.00)		0.00	(449,433.32)		0.00	(449,433.32)
30-120-1250-00	PATIENT EXCHANGE	884.00		0.00	883.68		0.00	883.68
30-120-1280-00	PREPAID INSURANCE	10,886.00		0.00	31,041.27		0.00	31,041.27
30-120-1281-00	PREPAID WORKERS COMP INS	13,933.00		0.00	0.00		0.00	0.00
30-120-1300-00	PREPD EXPENSE OTHER	60,714.00		0.00	71,839.40		0.00	71,839.40
30-120-1301-00	PREPAID HEALTH INSURANCE	(17,690.00)		0.00	(14,099.70)		0.00	(14,099.70)
30-130-1330-00	INVENTORY FACILITY	47,500.00		0.00	47,500.00		0.00	47,500.00
30-135-1561-00	BUILDING IMPROVEMENTS	2,699.00		0.00	2,699.04		0.00	2,699.04
30-135-1562-00	BUILDING IMPROVEMENTS	0.00		0.00	36,800.00		0.00	36,800.00
30-135-1577-00	IMPROVEMENTS	147,638.00		0.00	158,507.34		0.00	158,507.34
30-135-1641-00	COMPUTER EQUIPMENT	85,133.00		0.00	87,417.44		0.00	87,417.44
30-135-1670-00	EQUIPMENT	687,802.00		0.00	866,055.47		0.00	866,055.47
30-135-1688-00	SOFTWARE	5,333.00		0.00	5,332.65		0.00	5,332.65
30-136-1577-00	ACCUM DEPR IMPROVEMENTS	(11,241.00)		0.00	(24,513.50)		0.00	(24,513.50)
30-136-1577-05	ACCUM DEPR IMPROVEMENTS SA	(8,243.00)		0.00	(8,243.00)		0.00	(8,243.00)
30-136-1641-00	ACCUM DEPR COMPUTER EQUIPMEN	(57,694.00)		0.00	(65,615.50)		0.00	(65,615.50)
30-136-1670-00	ACCUM DEPR EQUIPMENT	(184,661.00)		0.00	(249,556.50)		0.00	(249,556.50)
30-136-1688-00	ACCUM DEPREC SOFTWARE	(4,809.00)		0.00	(4,809.50)		0.00	(4,809.50)
30-150-1250-00	PATIENT FUNDS EXCHANGE	(296.00)		0.00	(296.22)		0.00	(296.22)
30-150-1951-00	ROU ASSET	0.00		0.00	14,253,075.00		0.00	14,253,075.00
30-200-2010-00	A/P ACCOUNTS PAYABLE	(2,406,904.00)		0.00	(3,034,787.65)		0.00	(3,034,787.65)
30-200-2012-00	DUE TO/FROM MEDICAID	0.00		0.00	(57,615.64)		0.00	(57,615.64)
30-200-2013-00	A/P SALARY REIMBURSEMENT	(40.00)		0.00	(40.11)		0.00	(40.11)
30-200-2401-00	A/P MGMT FEE PAYABLE	(23,133.00)		0.00	(6,266.24)		0.00	(6,266.24)
30-205-2030-00	ACCRUED EXPENSES	(319,438.00)		0.00	(355,024.47)		0.00	(355,024.47)
30-205-2033-00	ACCRUED AUDIT FEES	(1,573.00)		0.00	0.00		0.00	0.00
30-205-2035-00	ACCRUED PAYROLL	(172,942.00)		0.00	(215,951.40)		0.00	(215,951.40)
30-205-2036-00	ACCRUED VACATION PAY	(180,329.00)		0.00	(173,604.17)		0.00	(173,604.17)
30-210-2075-00	USER FEE PAYABLE	(456,914.00)		0.00	(502,785.41)		0.00	(502,785.41)
30-220-2214-00	PAYROLL ACCRUED PAYROLL TAXES	9,988.00		0.00	(5,011.59)		0.00	(5,011.59)
30-220-2216-00	PAYROLL MUTA	(7,783.00)		0.00	(7,783.01)		0.00	(7,783.01)
30-220-2219-00	PAYROLL FEDERAL TAX DEPOSITS	(316,494.00)		0.00	(317,146.96)		0.00	(317,146.96)
30-225-2223-00	PAYROLL FSA MEDICAL	(18,133.00)		0.00	(7,736.69)		0.00	(7,736.69)
30-225-2225-00	PAYROLL 401K WITHHOLDING	1,041.00		0.00	0.00		0.00	0.00
30-225-2226-00	PAYROLL TRANSPORTATION	(39.00)		0.00	(39.00)		0.00	(39.00)
30-225-2227-00	PAYROLL WITHHOLDING OTHER	980.00		0.00	(2,078.42)		0.00	(2,078.42)
30-225-2228-00	OTH PR LB WITHHOLDING OTHER W/	(1,377.00)		0.00	(1,377.40)		0.00	(1,377.40)
30-225-2230-00	PAYROLL COL LIFE INSURANCE	12,301.00		0.00	11,017.95		0.00	11,017.95
30-225-2231-00	PAYROLL 401K LOANS	(1,024.00)		0.00	17.67		0.00	17.67
30-225-2234-00	MA EE FAMILY MEDICAL LEAVE(M1)	(4,615.00)		0.00	0.00		0.00	0.00
30-225-2235-00	MA EE PERS FAMILY LEAVE (M2)	(2,472.00)		0.00	0.00		0.00	0.00
30-230-2251-01	CLA-True Deferred Revenue	(74,745.00)		0.00	0.00		0.00	0.00
30-230-2252-00	DEFERRED RENT	(1,568,459.00)		0.00	0.09		0.00	0.09
30-230-2253-00	SUSPENSE DOLLARS POLLING	102.00		0.00	102.22		0.00	102.22
30-235-2306-00	LEASE - ST	0.00		0.00	(866,014.00)		0.00	(866,014.00)
30-235-2307-00	LEASE - LT	0.00		0.00	(14,923,406.00)		0.00	(14,923,406.00)
30-240-2315-10	DUE TO/FROM BANE CONCORD	(313,446.00)		0.00	(653,630.97)		0.00	(653,630.97)
30-240-2317-10	DUE TO/FROM SEACOAST	0.00		0.00	7,385.97		0.00	7,385.97
30-240-2400-10	Due to/from John Scott	2,432.00		0.00	24,052.04		0.00	24,052.04
30-240-2405-00	Colonial ZBA Inter-Co	42,655.00		0.00	42,654.57		0.00	42,654.57
30-240-2405-10	Due to/from Colonial	55,181.00		0.00	55,181.17		0.00	55,181.17
30-240-2411-00	EXCHANGE HANCOCK PARK	7,380.00		0.00	7,379.72		0.00	7,379.72
30-240-2411-10	Due to/from Hancock Park	(1,480.00)		0.00	(545.66)		0.00	(545.66)
30-240-2415-10	Due to/from Bay Path	19,303.00		0.00	(5,619.66)		0.00	(5,619.66)
30-240-2426-00	DUE CRANEVILLE	0.00		0.00	(201.13)		0.00	(201.13)
30-240-2459-00	Brighton House ZBA-Interco	10,888.00		0.00	10,887.64		0.00	10,887.64
30-240-2459-10	Due to from Brighton House	37,728.00		0.00	117,386.92		0.00	117,386.92
30-260-2767-00	CONTRIBUTIONS	0.00		0.00	(42,987.00)		0.00	(42,987.00)
30-260-2770-00	RETAINED EARNINGS	535,970.00		0.00	(127,976.34)		0.00	(127,976.34)
<b>Subtotal [1]</b>	<b>Balance Sheet</b>	<b>960,992.00</b>		<b>0.00</b>	<b>(730,782.52)</b>		<b>0.00</b>	<b>(730,782.52)</b>
<b>Subgroup : [2]</b>								
<b>Income Statement</b>								
30-310-3000-00	PRIVATE ROOM & BOARD	(2,442,733.00)		0.00	(2,774,360.00)		0.00	(2,774,360.00)
30-310-3090-00	PRIVATE PY INCOME	(150,119.00)		0.00	94,592.00		0.00	94,592.00
30-310-3200-00	PRIVATE PHARMACY	(1,778.00)		0.00	(1,201.52)		0.00	(1,201.52)
30-310-3210-00	PRIVATE IV THERAPY	230.00		0.00	0.00		0.00	0.00
30-310-3320-00	PRIVATE SPEECH	(539.00)		0.00	538.74		0.00	538.74
30-310-3321-00	PRIVATE ST EVAL	(180.00)		0.00	179.68		0.00	179.68
30-311-3000-00	MEDICAID PENDING ROOM & BOARD	(272,411.00)		0.00	(257,704.01)		0.00	(257,704.01)
30-311-3090-00	MEDICAID PENDING PRIOR YEAR	421,409.00		0.00	254,818.90		0.00	254,818.90
30-315-3000-00	MEDICARE ROOM & BOARD	(5,334,259.00)		0.00	(5,236,828.14)		0.00	(5,236,828.14)
30-315-3090-00	MEDICARE PY INCOME	13,263.00		0.00	270.92		0.00	270.92
30-315-3200-00	MEDICARE PHARMACY	(206,234.00)		0.00	(192,840.70)		0.00	(192,840.70)
30-315-3210-00	MEDICARE IV THERAPY	(13,130.00)		0.00	(12,203.68)		0.00	(12,203.68)

30-315-3220-00	MEDICARE MED EQUIP	(1,234.00)	0.00	(1,204.11)	0.00	(1,204.11)
30-315-3230-00	MEDICARE LABS	(46,426.00)	0.00	(46,717.10)	0.00	(46,717.10)
30-315-3240-00	MEDICARE OXYGEN	(816.00)	0.00	0.00	0.00	0.00
30-315-3250-00	MEDICARE X-RAY	(9,318.00)	0.00	(11,447.70)	0.00	(11,447.70)
30-315-3300-00	MEDICARE PT	(760,280.00)	0.00	(645,251.82)	0.00	(645,251.82)
30-315-3301-00	MEDICARE PT EVAL	(85,860.00)	0.00	(75,579.08)	0.00	(75,579.08)
30-315-3310-00	MEDICARE OT	(774,481.00)	0.00	(706,240.92)	0.00	(706,240.92)
30-315-3311-00	MEDICARE OT EVAL	(86,657.00)	0.00	(76,669.00)	0.00	(76,669.00)
30-315-3320-00	MEDICARE SPEECH	(143,039.00)	0.00	(157,739.28)	0.00	(157,739.28)
30-315-3321-00	MEDICARE ST EVAL	(18,489.00)	0.00	(44,060.88)	0.00	(44,060.88)
30-315-3342-00	MEDICARE CONT ADJ OTHER	2,146,341.00	0.00	1,969,119.36	0.00	1,969,119.36
30-315-3382-00	MEDICARE OTHER IMAGING	(780.00)	0.00	0.00	0.00	0.00
30-315-4900-00	MEDICARE SEQ CONT ADJ	66,047.00	0.00	104,141.23	0.00	104,141.23
30-320-3291-00	MED B FLU VACCINE INCOME	(3,470.00)	0.00	(6,796.72)	0.00	(6,796.72)
30-320-3300-00	MED B PT	(190,991.00)	0.00	(164,552.26)	0.00	(164,552.26)
30-320-3301-00	MED B PT EVALUATION	(11,261.00)	0.00	(9,929.64)	0.00	(9,929.64)
30-320-3310-00	MED B OT	(121,721.00)	0.00	(164,082.92)	0.00	(164,082.92)
30-320-3311-00	MED B OCCUPATIONAL THERAPY	(9,596.00)	0.00	(11,626.28)	0.00	(11,626.28)
30-320-3320-00	MED B SPEECH	(40,329.00)	0.00	(43,364.28)	0.00	(43,364.28)
30-320-3321-00	MED B ST EVAL	(5,422.00)	0.00	(9,689.55)	0.00	(9,689.55)
30-320-3342-00	MED B CONT ADJ OTHER	226,286.00	0.00	244,022.74	0.00	244,022.74
30-320-4900-00	MED B SEQUESTRATION	1,816.00	0.00	2,737.01	0.00	2,737.01
30-325-3000-00	MASS MEDICAID ROOM&BOARD	(6,845,761.00)	119,346.95	(6,994,299.86)	0.00	(6,994,299.86)
			MCD JE -	119,346.95		
30-325-3010-00	MEDICAID COVID TRANS ADD-ON	(17,000.00)	0.00	(91,000.00)	0.00	(91,000.00)
30-325-3090-00	MEDICAID PY INCOME	(338,856.00)	0.00	(254,804.52)	0.00	(254,804.52)
30-325-3200-00	MEDICAID PHARMACY	(29,438.00)	0.00	(22,244.00)	0.00	(22,244.00)
30-325-3210-00	MEDICAID IV THERAPY	(860.00)	0.00	(2,817.72)	0.00	(2,817.72)
30-325-3230-00	MEDICAID LABS	(561.00)	0.00	(321.71)	0.00	(321.71)
30-325-3300-00	MEDICAID PT	(4,257.00)	0.00	(3,380.20)	0.00	(3,380.20)
30-325-3301-00	MEDICAID PT EVAL	(849.00)	0.00	(211.00)	0.00	(211.00)
30-325-3310-00	MEDICAID OT	(3,118.00)	0.00	(3,166.00)	0.00	(3,166.00)
30-325-3311-00	MEDICAID OT EVAL	(642.00)	0.00	(211.00)	0.00	(211.00)
30-325-3320-00	MEDICAID SPEECH	(1,262.00)	0.00	0.00	0.00	0.00
30-325-3342-00	MEDICAID CONT ADJ OTHER	41,241.00	0.00	32,371.63	0.00	32,371.63
30-326-3000-00	MEDICAID MGD CARE ROOM & BOAR	(284,687.00)	(119,346.95)	(648,960.00)	0.00	(648,960.00)
30-326-3090-00	MEDICAID MGD CARE PY	(582.00)	0.00	3,143.91	0.00	3,143.91
30-326-3200-00	MEDICAID MGD CARE PHARMACY	(1,801.00)	0.00	(2,444.54)	0.00	(2,444.54)
30-326-3300-00	MEDICAID MGD CARE PT	(338.00)	0.00	0.00	0.00	0.00
30-326-3310-00	MEDICAID MGD CARE OT	(238.00)	0.00	0.00	0.00	0.00
30-326-3342-00	MEDICAID MGD CARE CONT ADJ	2,285.00	0.00	2,444.54	0.00	2,444.54
30-330-3000-00	INSURANCE ROOM & BOARD	(439,939.00)	(250,786.00)	(930,493.47)	0.00	(930,493.47)
30-330-3090-00	INSURANCE PY INCOME	(505.00)	0.00	2,614.77	0.00	2,614.77
30-330-3200-00	INSURANCE PHARMACY	(27,133.00)	0.00	(40,684.03)	0.00	(40,684.03)
30-330-3210-00	INSURANCE IV THERAPY	(501.00)	0.00	(1,376.83)	0.00	(1,376.83)
30-330-3230-00	INSURANCE LABS	(3,826.00)	0.00	(8,346.67)	0.00	(8,346.67)
30-330-3250-00	INSURANCE X-RAY	(1,644.00)	0.00	(1,563.56)	0.00	(1,563.56)
30-330-3300-00	INSURANCE PT	(119,891.00)	0.00	(151,075.15)	0.00	(151,075.15)
30-330-3301-00	INSURANCE PT EVAL	(15,726.00)	0.00	(20,895.32)	0.00	(20,895.32)
30-330-3310-00	INSURANCE OT	(122,567.00)	0.00	(160,294.60)	0.00	(160,294.60)
30-330-3311-00	INSURANCE OT EVAL	(15,794.00)	0.00	(20,479.16)	0.00	(20,479.16)
30-330-3320-00	INSURANCE SPEECH	(30,435.00)	0.00	(38,040.42)	0.00	(38,040.42)
30-330-3321-00	INSURANCE ST EVAL	(4,455.00)	0.00	(12,961.56)	0.00	(12,961.56)
30-330-3342-00	INSURANCE CONT ADJ	317,262.00	0.00	434,754.91	0.00	434,754.91
30-330-3382-00	INSURANCE OTHER IMAGING	(390.00)	0.00	0.00	0.00	0.00
30-330-3390-00	INSURANCE ROUTINE/COMPLEX	0.00	0.00	(314.52)	0.00	(314.52)
30-335-3000-00	BC/BS ROOM & BOARD	(548,682.00)	300,254.00	(207,516.00)	0.00	(207,516.00)
30-335-3090-00	BC/BS PY INCOME	0.00	0.00	(3,045.00)	0.00	(3,045.00)
30-335-3200-00	BC/BS PHARMACY	(30,989.00)	0.00	(31,314.08)	0.00	(31,314.08)
30-335-3210-00	BC/BS IV THERAPY	(2,082.00)	0.00	(2,955.08)	0.00	(2,955.08)
30-335-3220-00	BC/BS MED EQUIP	0.00	0.00	(1,479.52)	0.00	(1,479.52)
30-335-3250-00	BC/BS X-RAY	(1,590.00)	0.00	(1,231.00)	0.00	(1,231.00)
30-335-3300-00	BC/BS PT	(145,945.00)	0.00	(114,273.40)	0.00	(114,273.40)
30-335-3301-00	BC/BS PT EVAL	(15,304.00)	0.00	(15,834.48)	0.00	(15,834.48)
30-335-3310-00	BC/BS OT	(139,735.00)	0.00	(124,155.96)	0.00	(124,155.96)
30-335-3311-00	BC/BS OT EVAL	(15,179.00)	0.00	(15,629.20)	0.00	(15,629.20)
30-335-3320-00	BC/BS SPEECH	(24,820.00)	0.00	(14,589.76)	0.00	(14,589.76)
30-335-3321-00	BC/BS ST EVAL	(2,169.00)	0.00	(4,875.06)	0.00	(4,875.06)
30-335-3342-00	BC/BS CONT ADJ	372,369.00	0.00	325,719.54	0.00	325,719.54
30-340-3000-00	HARVARD ROOM & BOARD	(35,820.00)	(49,468.00)	(72,154.00)	0.00	(72,154.00)
30-340-3200-00	HARVARD PHARMACY	(725.00)	0.00	(333.10)	0.00	(333.10)
30-340-3230-00	HARVARD LABS	(489.00)	0.00	(192.35)	0.00	(192.35)
30-340-3300-00	HARVARD PT	(15,021.00)	0.00	(6,032.96)	0.00	(6,032.96)
30-340-3301-00	HARVARD PT EVAL	(2,125.00)	0.00	(845.58)	0.00	(845.58)
30-340-3310-00	HARVARD OT	(13,334.00)	0.00	(6,063.48)	0.00	(6,063.48)
30-340-3311-00	HARVARD OT EVAL	(1,917.00)	0.00	(847.04)	0.00	(847.04)
30-340-3320-00	HARVARD SPEECH	(902.00)	0.00	(2,547.90)	0.00	(2,547.90)
30-340-3321-00	HARVARD ST EVAL	(181.00)	0.00	(358.68)	0.00	(358.68)
30-340-3342-00	HARVARD CONT ADJ	31,710.00	0.00	16,431.09	0.00	16,431.09
30-345-3000-00	TUFTS ROOM & BOARD	(424,827.00)	0.00	(550,760.90)	0.00	(550,760.90)
30-345-3090-00	TUFTS PY INCOME	(3,227.00)	0.00	0.00	0.00	0.00
30-345-3200-00	TUFTS PHARMACY	(28,580.00)	0.00	(31,867.04)	0.00	(31,867.04)
30-345-3210-00	TUFTS IV THERAPY	(509.00)	0.00	(678.43)	0.00	(678.43)
30-345-3230-00	TUFTS LABS	(2,599.00)	0.00	(5,285.29)	0.00	(5,285.29)
30-345-3250-00	TUFTS X-RAY	(900.00)	0.00	(350.00)	0.00	(350.00)
30-345-3300-00	TUFTS PT	(99,300.00)	0.00	(89,981.40)	0.00	(89,981.40)
30-345-3301-00	TUFTS PT EVAL	(10,413.00)	0.00	(12,663.16)	0.00	(12,663.16)
30-345-3310-00	TUFTS OT	(97,292.00)	0.00	(94,849.28)	0.00	(94,849.28)
30-345-3311-00	TUFTS OT EVAL	(10,452.00)	0.00	(12,666.08)	0.00	(12,666.08)
30-345-3320-00	TUFTS SPEECH	(17,913.00)	0.00	(27,296.46)	0.00	(27,296.46)
30-345-3321-00	TUFTS ST EVAL	(1,988.00)	0.00	(3,737.64)	0.00	(3,737.64)
30-345-3342-00	TUFTS CONT ADJ	269,945.00	0.00	279,687.30	0.00	279,687.30
30-345-3390-00	TUFTS ROUTINE/COMPLEX	0.00	0.00	(312.52)	0.00	(312.52)
30-380-3880-00	INTEREST INCOME	(1.00)	0.00	(9.51)	0.00	(9.51)
30-385-3090-00	OTHER PRIOR YEAR INCOME	(1,920.00)	0.00	(1.94)	0.00	(1.94)
30-385-3790-00	OTHER MISCELLANEOUS INCOME	(1,026,648.00)	0.00	(68,594.16)	0.00	(68,594.16)
30-385-3880-00	OTHER INTEREST INCOME	(223.00)	0.00	(624.70)	0.00	(624.70)
30-400-4001-00	S&W ADMINISTRATION	147,518.00	0.00	192,183.43	0.00	192,183.43
30-400-4006-00	S&W RECEPTION	116,530.00	0.00	73,569.35	0.00	73,569.35

30-400-4007-00	S&W OFFICE	100,208.00	0.00	48,746.31	0.00	48,746.31
30-400-4010-98	S&W CLERICAL HO BILL-OUT	144,919.00	0.00	144,918.96	0.00	144,918.96
30-400-4151-00	PAYROLL/BKKP SERVICE	55,273.00	0.00	28,901.16	0.00	28,901.16
30-400-4160-00	MANAGEMENT FEE EXPENSE	936,087.00	0.00	890,941.97	0.00	890,941.97
30-400-4165-00	PROFESSIONAL SERVICES	21,879.00	0.00	18,475.63	0.00	18,475.63
30-400-4167-00	PURCHASED SERVICE	0.00	0.00	8,009.06	0.00	8,009.06
30-400-4170-00	PURCHASED SERVICE FIXED	8,219.00	0.00	3,784.66	0.00	3,784.66
30-400-4210-00	CERTIFIED NA TRAINING	330.00	0.00	1,200.00	0.00	1,200.00
30-400-4211-00	HEP B/TB/FLU VACCINE	10,125.00	0.00	0.00	0.00	0.00
30-400-4212-00	DONATIONS	0.00	0.00	937.53	0.00	937.53
30-400-4220-00	COMPUTER EXPENSE	67,700.00	0.00	104,608.84	0.00	104,608.84
30-400-4220-98	COMPUTER EXPENSE BILL-OUT	5,165.00	0.00	0.00	0.00	0.00
30-400-4225-00	FIXED SOFTWARE EXPENSE	69,870.00	0.00	68,573.05	0.00	68,573.05
30-400-4240-00	PRINTING EXPENSE	304.00	0.00	382.00	0.00	382.00
30-400-4245-00	POSTAGE EXPENSE	1,234.00	0.00	1,020.33	0.00	1,020.33
30-400-4248-00	BANK CHARGES/FEES	4,328.00	0.00	10,344.92	0.00	10,344.92
30-400-4250-00	OFFICE SUPPLIES & EXPENSE	21,204.00	0.00	22,631.97	0.00	22,631.97
30-400-4252-00	EQUIPMENT LEASE/RENT	24,119.00	0.00	14,029.27	0.00	14,029.27
30-400-4253-00	PERSONAL PROPERTY TAXES	694.00	0.00	751.13	0.00	751.13
30-400-4255-00	TUITION & EDUCATION MGMT	1,000.00	0.00	0.00	0.00	0.00
30-400-4256-00	EMPLOYEES EDUCATION	80.00	0.00	10,683.85	0.00	10,683.85
30-400-4257-00	LATE CHARGES	12,666.00	0.00	17,412.66	0.00	17,412.66
30-400-4258-00	FINES & PENALTY	759.00	0.00	86,978.15	0.00	86,978.15
30-400-4259-00	MISCELLANEOUS EXPENSE	21,454.00	0.00	4,115.36	0.00	4,115.36
30-400-4261-00	TELEPHONE	76,766.00	0.00	71,519.92	0.00	71,519.92
30-400-4263-00	TELEPHONE WIRELESS	771.00	0.00	(195.00)	0.00	(195.00)
30-400-4265-00	USER FEE	860,017.00	0.00	922,689.38	0.00	922,689.38
30-400-4270-00	TRAVEL/MILEAGE	0.00	0.00	200.43	0.00	200.43
30-400-4275-00	MOTOR VEHICLE EXPENSE	0.00	0.00	30.00	0.00	30.00
30-400-4295-00	ADVERTISING - HELP WANTED	75,666.00	0.00	40,110.64	0.00	40,110.64
30-400-4298-00	ADV/MARKETING PROMOTIONAL	7,967.00	0.00	7,752.03	0.00	7,752.03
30-400-4301-00	LICENSE DUES PT	19,949.00	0.00	20,730.78	0.00	20,730.78
30-400-4310-00	EMPLOYEE UNIFORM	184.00	0.00	0.00	0.00	0.00
30-400-4320-00	CORI CHECKS/BACKGROUND	5,793.00	0.00	3,607.98	0.00	3,607.98
30-400-4325-00	ACCOUNTING	12,731.00	0.00	18,348.75	0.00	18,348.75
30-400-4330-00	LEGAL	52,926.00	0.00	24,185.12	0.00	24,185.12
30-400-4331-00	APPEAL FEES	284.00	0.00	0.00	0.00	0.00
30-400-4336-00	401K EXPENSE	18,280.00	0.00	17,050.68	0.00	17,050.68
30-400-4337-00	EMPLOYEE BENEFIT	17,461.00	0.00	6,271.43	0.00	6,271.43
30-400-4400-00	PAYROLL TAXES	629,609.00	0.00	680,555.74	0.00	680,555.74
30-400-4406-00	MA EMPLOYER MEDICAL LEAVE	45,077.00	0.00	26,840.71	0.00	26,840.71
30-400-4415-00	HEALTH INSURANCE	101,214.00	0.00	249,978.52	0.00	249,978.52
30-400-4417-00	DENTAL INSURANCE	(461.00)	0.00	727.00	0.00	727.00
30-400-4418-00	VISION INSURANCE	(69.00)	0.00	(24.86)	0.00	(24.86)
30-400-4425-00	WORKERS COMP INSURANCE	113,133.00	0.00	138,258.00	0.00	138,258.00
30-400-4452-00	INSURANCE LIABILITY & MALPRAC	126,380.00	0.00	134,749.93	0.00	134,749.93
30-400-4457-00	INTEREST WORKING CAPITAL	57,151.00	0.00	125,926.56	0.00	125,926.56
30-400-4495-00	PRIOR YEAR EXPENSE	11,885.00	0.00	0.00	0.00	0.00
30-400-4499-00	BAD DEBT EXPENSE	178,588.00	0.00	165,450.20	0.00	165,450.20
30-400-4500-00	MEDICAID SECONDARY BD EXP	976.00	0.00	1,296.92	0.00	1,296.92
30-400-4519-00	INTEREST OTHER	74,683.00	0.00	50,082.02	0.00	50,082.02
30-450-4510-00	REAL ESTATE TAXES	57,834.00	0.00	65,199.49	0.00	65,199.49
30-450-4535-00	RENT / MORTGAGE	2,276,027.00	0.00	2,165,750.40	0.00	2,165,750.40
30-450-4562-00	DEPRECIATION IMPROVEMENTS	0.00	10,045.00	10,045.00	0.00	10,045.00
30-450-4575-00	DEPRECIATION EQUIPMENT & COMP	34,800.00	(10,045.00)	24,755.00	0.00	24,755.00
30-450-4590-00	INSURANCE BUILDING & EQUIPMENT	21,383.00	0.00	26,862.87	0.00	26,862.87
30-510-4021-00	S&W MAINTENANCE	29,036.00	0.00	60,761.38	0.00	60,761.38
30-510-4042-00	S&W MAINTENANCE -SUPERVISOR	83,026.00	0.00	90,906.61	0.00	90,906.61
30-510-4167-00	PURCHASED SERVICE	134,559.00	0.00	209,297.15	0.00	209,297.15
30-510-4170-00	PURCHASED SERVICE - FIXED	93,858.00	0.00	9,947.59	0.00	9,947.59
30-510-4251-00	SUPPLIES & EXPENSE	36,669.00	0.00	31,264.18	0.00	31,264.18
30-510-4310-00	EMPLOYEE UNIFORMS	215.00	0.00	297.66	0.00	297.66
30-510-5121-00	ELECTRICITY	193,548.00	0.00	165,064.39	0.00	165,064.39
30-510-5123-00	WATER & SEWERAGE	175,472.00	0.00	177,267.04	0.00	177,267.04
30-510-5127-00	GAS	107,225.00	0.00	74,895.30	0.00	74,895.30
30-520-4031-00	S&W DIETICIAN	65,263.00	0.00	74,160.86	0.00	74,160.86
30-520-4031-98	S&W DIETICIAN BILLOUT	4,128.00	0.00	7,303.20	0.00	7,303.20
30-520-4032-00	S&W DIETARY	380,435.00	0.00	394,236.55	0.00	394,236.55
30-520-4034-00	S&W COOKS	167,639.00	0.00	221,498.69	0.00	221,498.69
30-520-4042-00	S&W DIETARY SUPERVISOR	73,130.00	0.00	78,573.15	0.00	78,573.15
30-520-4167-00	PURCHASED SERVICE	902.00	0.00	8,356.51	0.00	8,356.51
30-520-4170-00	PURCHASED SERVICE - FIXED	4,157.00	0.00	354.48	0.00	354.48
30-520-4250-00	OFFICE SUPPLIES & EXPENSE	0.00	0.00	(30.00)	0.00	(30.00)
30-520-4251-00	SUPPLIES & EXPENSE	57,713.00	0.00	59,139.96	0.00	59,139.96
30-520-4310-00	EMPLOYEE UNIFORMS	5,832.00	0.00	1,051.54	0.00	1,051.54
30-520-5220-00	FOOD	439,586.00	0.00	409,654.46	0.00	409,654.46
30-520-5223-00	DIETARY SUPPLEMENTS	12,899.00	0.00	34,463.68	0.00	34,463.68
30-530-4040-00	S&W LAUNDRY	131,396.00	0.00	145,546.42	0.00	145,546.42
30-530-4251-00	SUPPLIES & EXPENSE	11,933.00	0.00	11,945.40	0.00	11,945.40
30-530-5340-00	LINEN & BEDDING	6,866.00	0.00	12,501.19	0.00	12,501.19
30-540-4045-00	S&W HOUSEKEEPING	295,933.00	0.00	301,635.10	0.00	301,635.10
30-540-4251-00	SUPPLIES & EXPENSE	55,807.00	0.00	65,290.22	0.00	65,290.22
30-540-4310-00	EMPLOYEE UNIFORMS	551.00	0.00	2,234.58	0.00	2,234.58
30-600-4000-00	S&W DIRECTOR	156,696.00	0.00	133,737.87	0.00	133,737.87
30-600-4005-00	S&W ASSISTANT DIRECTOR	0.00	0.00	725.21	0.00	725.21
30-600-4005-01	S&W LPN ASST DON	23,424.00	0.00	109,308.94	0.00	109,308.94
30-600-4051-00	S&W SUPERVISOR MEDICARE	156,546.00	0.00	47,708.15	0.00	47,708.15
30-600-4051-01	S&W LPN NURSING SUPERVISOR	94,588.00	0.00	152,242.00	0.00	152,242.00
30-600-4055-00	S&W STAFF DEVELOPMENT	13,944.00	0.00	940.00	0.00	940.00
30-600-4055-01	S&W LPN STAFF DEVELOPMENT	36,544.00	0.00	3,090.00	0.00	3,090.00
30-600-4057-00	S&W MDS	199,511.00	0.00	230,815.30	0.00	230,815.30
30-600-4057-01	S&W LPN MDS	6,028.00	0.00	0.00	0.00	0.00
30-600-4058-00	S&W MMQ	12,790.00	0.00	26,000.00	0.00	26,000.00
30-600-4058-01	S&W LPN MMQ	22,832.00	0.00	360.00	0.00	360.00
30-600-4061-00	S&W RN	711,839.00	0.00	902,614.46	0.00	902,614.46
30-600-4062-00	S&W ORIENTATION/ED RN	369.00	0.00	0.00	0.00	0.00
30-600-4062-50	S&W EDUC/CLASS RN	209.00	0.00	0.00	0.00	0.00
30-600-4066-00	S&W LPN	1,871,345.00	0.00	1,905,839.42	0.00	1,905,839.42
30-600-4068-00	S&W ORIENTATION/ED LPN	593.00	0.00	0.00	0.00	0.00

30-600-4068-50	S&W EDUC/CLASS LPN	1,339.00	0.00	0.00	0.00	0.00
30-600-4070-00	S&W NURSES AIDES	0.00	0.00	42,610.76	0.00	42,610.76
30-600-4071-00	S&W NURSES AIDE	2,092,316.00	0.00	2,238,479.83	0.00	2,238,479.83
30-600-4072-00	S&W ORIENTATION/ED C.N.A.	1,022.00	0.00	0.00	0.00	0.00
30-600-4072-50	S&W EDUC/CLASS CNA	1,317.00	0.00	0.00	0.00	0.00
30-600-4073-00	S&W UNIT MANAGER	191,319.00	0.00	117,805.04	0.00	117,805.04
30-600-4073-01	S&W LPN UNIT MANAGER	20,517.00	0.00	185,101.53	0.00	185,101.53
30-600-4075-00	S&W MEDICAL RECORDS	32,883.00	0.00	42,255.79	0.00	42,255.79
30-600-4079-00	S&W WARD CLERK	44,547.00	0.00	38,907.09	0.00	38,907.09
30-600-4080-00	S&W CENTRAL SUPPLY	0.00	0.00	2,263.95	0.00	2,263.95
30-600-4082-00	S&W REHAB AIDE	16,646.00	0.00	0.00	0.00	0.00
30-600-4083-00	S&W SCHEDULER	36,426.00	0.00	49,148.99	0.00	49,148.99
30-600-6034-00	IV STARTS MEDICARE	11,235.00	0.00	0.00	10,016.00	10,016.00
30-600-6036-00	PURCHASED SERVICE RN	24,869.00	0.00	208,418.41	0.00	208,418.41
30-600-6037-00	PURCHASED SERVICE RN MEDICARE	4,385.00	0.00	0.00	0.00	0.00
30-600-6046-00	PURCHASED SERVICE LPN	211,620.00	0.00	259,003.92	0.00	259,003.92
30-600-6055-00	PURCHAED SERVICE NA	31,877.00	0.00	0.00	0.00	0.00
30-600-6056-00	PURCHASED SERVICE NA	10,071.00	0.00	71,350.92	0.00	71,350.92
30-600-6075-00	SUPPLIES NURSING MEDICARE	350,533.00	0.00	0.00	0.00	0.00
30-600-6080-00	SUPPLIES NURSING	0.00	0.00	414,041.40	0.00	414,041.40
30-650-6511-00	MEDICAL DIRECTOR	21,800.00	0.00	23,800.00	0.00	23,800.00
30-650-6514-00	EMPLOYEE PHYSICALS	2,250.00	0.00	1,710.00	0.00	1,710.00
30-650-6530-00	PHARMACY CONSULT	13,002.00	0.00	16,351.63	0.00	16,351.63
30-650-6545-00	SOC SERV CONSULTANT	9,405.00	0.00	13,365.00	0.00	13,365.00
30-650-6572-00	PT CONSULTANT	0.00	0.00	18.48	0.00	18.48
30-680-4105-00	S&W SOCIAL SERVICE	33,602.00	0.00	0.00	0.00	0.00
30-680-4106-00	S&W ADMIN & SOCIAL SERVICE	91,366.00	0.00	77,367.58	0.00	77,367.58
30-680-4107-00	S&W SOCIAL SERVICE	96,578.00	0.00	136,945.47	0.00	136,945.47
30-700-4042-00	S&W RECREATION SUPERVISOR	58,691.00	0.00	58,906.46	0.00	58,906.46
30-700-4111-00	S&W RECREATION	126,855.00	0.00	134,510.75	0.00	134,510.75
30-700-4167-00	PURCHASED SERVICE	0.00	0.00	9,150.00	0.00	9,150.00
30-700-4251-00	SUPPLIES & EXPENSE	5,670.00	0.00	3,941.55	0.00	3,941.55
30-700-5120-00	CABLE TV SERVICES	53,734.00	0.00	32,174.37	0.00	32,174.37
30-700-7045-00	PROGRAMS & ENTERTAINMENT	8,685.00	0.00	0.00	0.00	0.00
30-770-7720-00	PRIVATE MED EQUIPMENT	0.00	0.00	1,610.34	0.00	1,610.34
30-770-7750-00	PRIV ANCILLARY X-RAY	127.00	0.00	0.00	0.00	0.00
30-770-7760-00	PRIV ANCIL AMBULANCE	609.00	0.00	0.00	0.00	0.00
30-770-7990-00	PRIV ANCIL ROUTINE/COMPLEX	0.00	0.00	85.00	0.00	85.00
30-772-6091-00	MCARE ANCII MEDICAL SUPPLIES	0.00	0.00	790.00	0.00	790.00
30-772-7700-00	MCARE ANCIL PHARMACY	169,672.00	0.00	170,315.79	0.00	170,315.79
30-772-7720-00	MCARE ANCIL MED EQUIP	8,114.00	0.00	2,241.62	0.00	2,241.62
30-772-7730-00	MCARE ANCI LABS	52,835.00	0.00	48,668.87	0.00	48,668.87
30-772-7740-00	MCARE ANCIL OXYGEN	32.00	0.00	0.00	0.00	0.00
30-772-7750-00	MCARE ANCIL X-RAY	14,000.00	0.00	12,116.72	0.00	12,116.72
30-772-7760-00	MCARE ANCIL AMBULANCE	37,524.00	0.00	48,812.53	(10,016.00)	38,796.53
30-772-7799-00	MCARE MISC CONSOLIDATED BILLI	3,413.00	0.00	0.00	0.00	0.00
30-772-7982-00	MCARE ANCI OTHER IMAGING	1,077.00	0.00	1,185.00	0.00	1,185.00
30-772-7990-00	MCARE ANCI ROUTINE/CMPLX	1,959.00	0.00	2,584.73	0.00	2,584.73
30-774-7799-00	MEDB ANCIL MISC	0.00	0.00	113.56	0.00	113.56
30-774-7984-00	MEDB ANCIL PULMONARY	1,870.00	0.00	0.00	0.00	0.00
30-776-6091-00	MCAID ANCI MEDICAL SUPPLIES	70.00	0.00	0.00	0.00	0.00
30-776-7700-00	MCAID ANCIL PHARMACY	22,124.00	0.00	22,961.97	0.00	22,961.97
30-776-7720-00	MCAID ANCIL MED EQUIP	4,303.00	0.00	0.00	0.00	0.00
30-776-7730-00	MCAID ANCIL LAB	0.00	0.00	1,141.71	0.00	1,141.71
30-776-7740-00	MCAID ANCIL OXYGEN	383.00	0.00	1,290.39	0.00	1,290.39
30-776-7750-00	MCAID ANCIL X-RAY	567.00	0.00	350.00	0.00	350.00
30-776-7760-00	MCAID ANCIL AMBULANCE	648.00	0.00	748.19	0.00	748.19
30-776-7990-00	MCAID ANCI ROUTINE/CMPLX	0.00	0.00	90.00	0.00	90.00
30-778-7700-00	MGD ANCI PHARMACY	56,507.00	0.00	85,949.95	0.00	85,949.95
30-778-7720-00	MGD ANCI MED EQUIP	3,098.00	0.00	2,422.60	0.00	2,422.60
30-778-7730-00	MGD ANCI LABS	6,974.00	0.00	11,421.50	0.00	11,421.50
30-778-7750-00	MGD ANCI X-RAY	3,598.00	0.00	2,864.56	0.00	2,864.56
30-778-7982-00	MGD OTHER IMAGING	0.00	0.00	6,149.75	0.00	6,149.75
30-778-7990-00	MGD ANCI ROUTINE/CMPLX	0.00	0.00	1,243.56	0.00	1,243.56
30-800-7800-00	PRIV THER PT	0.00	0.00	695.57	0.00	695.57
30-800-7810-00	PRIV THER OT	0.00	0.00	981.43	0.00	981.43
30-802-7800-00	MCARE THER PT	274,005.00	0.00	265,102.08	0.00	265,102.08
30-802-7810-00	MCARE THER OT	262,737.00	0.00	247,557.13	0.00	247,557.13
30-802-7820-00	MCARE THER ST	72,732.00	0.00	101,425.78	0.00	101,425.78
30-804-7800-00	MED B THER PT	69,301.00	0.00	59,222.89	0.00	59,222.89
30-804-7810-00	MEDB THER OT	46,835.00	0.00	61,294.30	0.00	61,294.30
30-804-7820-00	MED B THER ST	18,028.00	0.00	19,928.15	0.00	19,928.15
30-804-7825-00	MED B OTHER PT THERAPY	13,109.00	0.00	6,868.66	0.00	6,868.66
30-804-7826-00	MED B THER OTHER OT	8,149.00	0.00	7,546.72	0.00	7,546.72
30-804-7827-00	MED B THER OTHER SPEECH	5,642.00	0.00	3,511.98	0.00	3,511.98
30-806-7800-00	MCAID THER PT	369.00	0.00	970.07	0.00	970.07
30-806-7810-00	MCAID THER OT	345.00	0.00	544.50	0.00	544.50
30-806-7820-00	MCAID THER ST	0.00	0.00	62.24	0.00	62.24
30-808-7800-00	MGD THERAP PT	88,151.00	0.00	98,578.48	0.00	98,578.48
30-808-7810-00	MGD THERAP OT	85,677.00	0.00	98,033.52	0.00	98,033.52
30-808-7820-00	MGD THERAP ST	17,491.00	0.00	22,408.88	0.00	22,408.88
30-860-8030-00	COVID 19 EXPENSES	274,214.00	0.00	6,598.38	0.00	6,598.38
30-950-7730-00	PRIOR YEAR OTHER EXPENSE	8,234.00	0.00	32,549.93	0.00	32,549.93
3003.7	MEDICAID MANAGED CARE	(865,575.00)	0.00	0.00	0.00	0.00
<b>Subtotal [2]</b>	<b>Income Statement</b>	<b>(960,992.00)</b>	<b>0.00</b>	<b>730,782.52</b>	<b>0.00</b>	<b>730,782.52</b>
<b>Total [TB]</b>	<b>Trial Balance</b>	<b>0.00</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>	<b>0.00</b>
	<b>Sum of Account Groups</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Tickmarks

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Client: **A303033 - Bane Harbor House LLC**  
Engagement: **MDMC 2023 - Bane Harbor House LLC**  
Period Ending: **12/31/2023**  
Trial Balance: **T01 - Master TB**  
Workpaper: **T:02 - MCD SNF-CR Groupings**

Account	Description	MCD 12/31/2023	1st PP-OBAL1 12/31/2022
<b>Group : [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>		
<b>Subgroup : None</b>			
30-100-1011-00	CASH COLLECTION	0.00	245,695.00
30-100-1020-00	CASH PAYROLL	1,031.00	631.00
30-100-1035-00	CASH PETTY CASH	1,025.00	1,025.00
<b>Subtotal : None</b>		<b>2,056.00</b>	<b>247,351.00</b>
<b>Total [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>	<b>2,056.00</b>	<b>247,351.00</b>
<b>Group : [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>		
<b>Subgroup : [S6L1.5C A/ R Self-Pay Patients (Private)]</b>			
30-105-1060-00	A/R ACCOUNTS RECEIVABLE	2,490,144.51	2,354,109.00
<b>Subtotal [S6L1.5C1A/ A/ R Self-Pay Patients (Private)]</b>		<b>2,490,144.51</b>	<b>2,354,109.00</b>
<b>Total [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>	<b>2,490,144.51</b>	<b>2,354,109.00</b>
<b>Group : [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>		
<b>Subgroup : None</b>			
30-105-1120-00	A/R ALLOWANCE DOUBTFUL ACCOL	(449,433.32)	(300,439.00)
<b>Subtotal : None</b>		<b>(449,433.32)</b>	<b>(300,439.00)</b>
<b>Total [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>	<b>(449,433.32)</b>	<b>(300,439.00)</b>
<b>Group : [S6L1.8C1]</b>	<b>Receivable from Affiliates/Related Parties</b>		
<b>Subgroup : None</b>			
30-100-1010-00	MASTER ZBA INTER-CO	17,823,054.56	17,807,598.00
30-100-1010-50	MASTER INTER-CO	(15,844,897.82)	(13,694,813.00)
30-100-1012-00	CASH DISBURSEMENT	(25,031.71)	(2,567,066.00)
30-100-1014-00	CASH CITIZENS - BOS	(20,934,332.23)	(3,634,267.00)
30-100-1017-00	CASH CITIZENS	21,979,543.54	5,074,241.00
30-240-2315-10	DUE TO/FROM BANE CONCORD	(653,630.97)	(313,446.00)
30-240-2317-10	DUE TO/FROM SEACOAST	7,385.97	0.00
30-240-2400-10	Due to/from John Scott	24,052.04	2,432.00
30-240-2405-00	Colonial ZBA Inter-Co	42,654.57	42,655.00
30-240-2405-10	Due to/from Colonial	55,181.17	55,181.00
30-240-2411-00	EXCHANGE HANCOCK PARK	7,379.72	7,380.00
30-240-2411-10	Due to/from Hancock Park	(545.66)	(1,480.00)
30-240-2415-10	Due to/from Bay Path	(5,619.66)	19,303.00
30-240-2426-00	DUE CRANEVILLE	(201.13)	0.00
30-240-2459-00	Brighton House ZBA-Interco	10,887.64	10,888.00
30-240-2459-10	Due to from Brighton House	117,386.92	37,728.00
<b>Subtotal : None</b>		<b>2,603,266.95</b>	<b>2,846,334.00</b>
<b>Total [S6L1.8C1]</b>	<b>Receivable from Affiliates/Related Pa</b>	<b>2,603,266.95</b>	<b>2,846,334.00</b>
<b>Group : [S6L1.10C1]</b>	<b>Supply Inventory</b>		
<b>Subgroup : None</b>			
30-130-1330-00	INVENTORY FACILITY	47,500.00	47,500.00
<b>Subtotal : None</b>		<b>47,500.00</b>	<b>47,500.00</b>
<b>Total [S6L1.10C1]</b>	<b>Supply Inventory</b>	<b>47,500.00</b>	<b>47,500.00</b>
<b>Group : [S6L1.11C1]</b>	<b>Other Receivables</b>		
<b>Subgroup : None</b>			
20-105-1060-00	ACCOUNTS RECEIVABLE	17,997.93	17,998.00
20-105-1061-00	EXCHANGE	(619.80)	(620.00)
20-120-1250-00	PATIENT EXCHANGE	125.13	125.00
30-105-1061-00	A/R EXCHANGE	37,504.05	9,045.00
30-105-1065-00	A/R OTHER	7,749.23	6,233.00
30-120-1250-00	PATIENT EXCHANGE	883.68	884.00
30-150-1250-00	PATIENT FUNDS EXCHANGE	(296.22)	(296.00)
<b>Subtotal : None</b>		<b>63,344.00</b>	<b>33,369.00</b>

<b>Total [S6L1.11C1]</b>	<b>Other Receivables</b>	<b>63,344.00</b>	<b>33,369.00</b>	
<b>Group : [S6L1.13C1] Prepaid Insurance</b>				
<b>Subgroup : None</b>				
30-120-1280-00	PREPAID INSURANCE	31,041.27	10,886.00	
30-120-1281-00	PREPAID WORKERS COMP INS	0.00	13,933.00	
30-120-1301-00	PREPAID HEALTH INSURANCE	(14,099.70)	(17,690.00)	
<b>Subtotal : None</b>		<b>16,941.57</b>	<b>7,129.00</b>	
<b>Total [S6L1.13C1]</b>	<b>Prepaid Insurance</b>	<b>16,941.57</b>	<b>7,129.00</b>	
<b>Group : [S6L1.15C1] Other Prepaid Expenses</b>				
<b>Subgroup : None</b>				
30-120-1300-00	PREPD EXPENSE OTHER	71,839.40	60,714.00	
<b>Subtotal : None</b>		<b>71,839.40</b>	<b>60,714.00</b>	
<b>Total [S6L1.15C1]</b>	<b>Other Prepaid Expenses</b>	<b>71,839.40</b>	<b>60,714.00</b>	
<b>Group : [S6L1.17C1] Other Current Assets</b>				
<b>Subgroup : None</b>				
30-150-1951-00	ROU ASSET	14,253,075.00	0.00	
<b>Subtotal : None</b>		<b>14,253,075.00</b>	<b>0.00</b>	
<b>Total [S6L1.17C1]</b>	<b>Other Current Assets</b>	<b>14,253,075.00</b>	<b>0.00</b>	
<b>Group : [S6L2.3C1] Improvements - Cost</b>				
<b>Subgroup : [S6L2.3C Other Improvements</b>				
20-135-1561-00	BUILDING IMPROVEMENTS	2,903.00	0.00	
30-135-1561-00	BUILDING IMPROVEMENTS	2,699.04	2,699.00	
30-135-1562-00	BUILDING IMPROVEMENTS	36,800.00	0.00	
30-135-1577-00	IMPROVEMENTS	158,507.34	147,638.00	
<b>Subtotal [S6L2.3C1C] Other Improvements</b>		<b>200,909.38</b>	<b>150,337.00</b>	50,572.38
<b>Subgroup : [S6L2.3C A/D Other Improvements</b>				
30-136-1577-00	ACCUM DEPR IMPROVEMENTS	(24,513.50)	(11,241.00)	
30-136-1577-05	ACCUM DEPR IMPROVEMENTS SA	(8,243.00)	(8,243.00)	
<b>Subtotal [S6L2.3C1F] A/D Other Improvements</b>		<b>(32,756.50)</b>	<b>(19,484.00)</b>	
<b>Total [S6L2.3C1]</b>	<b>Improvements - Cost</b>	<b>168,152.88</b>	<b>130,853.00</b>	37,299.88
<b>Group : [S6L2.4C1] Equipment</b>				
<b>Subgroup : [S6L2.4C Equipment Cost</b>				
30-135-1641-00	COMPUTER EQUIPMENT	87,417.44	85,133.00	
30-135-1670-00	EQUIPMENT	866,055.47	687,802.00	
<b>Subtotal [S6L2.4C1A] Equipment Cost</b>		<b>953,472.91</b>	<b>772,935.00</b>	180,537.91
<b>Subgroup : [S6L2.4C A/D Equipment</b>				
30-136-1641-00	ACCUM DEPR COMPUTER EQUIPME	(65,615.50)	(57,694.00)	
30-136-1670-00	ACCUM DEPR EQUIPMENT	(249,556.50)	(184,661.00)	
<b>Subtotal [S6L2.4C1b] A/D Equipment</b>		<b>(315,172.00)</b>	<b>(242,355.00)</b>	
<b>Total [S6L2.4C1]</b>	<b>Equipment</b>	<b>638,300.91</b>	<b>530,580.00</b>	107,720.91
<b>Group : [S6L2.5C1] Software/Limited Life Assets</b>				
<b>Subgroup : [S6L2.5C Software Cost</b>				
30-135-1688-00	SOFTWARE	5,332.65	5,333.00	
<b>Subtotal [S6L2.5C1A] Software Cost</b>		<b>5,332.65</b>	<b>5,333.00</b>	(0.35)
<b>Subgroup : [S6L2.5C A/D Software</b>				
30-136-1688-00	ACCUM DEPREC SOFTWARE	(4,809.50)	(4,809.00)	
<b>Subtotal [S6L2.5C1B] A/D Software</b>		<b>(4,809.50)</b>	<b>(4,809.00)</b>	
<b>Total [S6L2.5C1]</b>	<b>Software/Limited Life Assets</b>	<b>523.15</b>	<b>524.00</b>	(0.85)
<b>Group : [S6L5.1C1] Trade Payable</b>				
<b>Subgroup : None</b>				
30-200-2010-00	A/P ACCOUNTS PAYABLE	(3,034,787.65)	(2,406,904.00)	
30-200-2013-00	A/P SALARY REIMBURSEMENT	(40.11)	(40.00)	



30-225-2226-00	PAYROLL TRANSPORTATION	(39.00)	(39.00)
30-230-2253-00	SUSPENSE DOLLARS POLLING	102.22	102.00
<b>Subtotal : None</b>		<b>(3,034,764.54)</b>	<b>(2,406,881.00)</b>
<b>Total [S6L5.1C1]</b>	<b>Trade Payable</b>	<b>(3,034,764.54)</b>	<b>(2,406,881.00)</b>

**Group : [S6L5.2C1] Accrued Expenses**

**Subgroup : None**

30-200-2401-00	A/P MGMT FEE PAYABLE	(6,266.24)	(23,133.00)
30-205-2030-00	ACCRUED EXPENSES	(355,024.47)	(319,438.00)
30-205-2033-00	ACCRUED AUDIT FEES	0.00	(1,573.00)
30-210-2075-00	USER FEE PAYABLE	(502,785.41)	(456,914.00)
<b>Subtotal : None</b>		<b>(864,076.12)</b>	<b>(801,058.00)</b>
<b>Total [S6L5.2C1]</b>	<b>Accrued Expenses</b>	<b>(864,076.12)</b>	<b>(801,058.00)</b>

**Group : [S6L5.3C1] Due to Insurance Payers**

**Subgroup : [S6L5.3C Due Medicaid MA - Nursing Care**

30-200-2012-00	DUE TO/FROM MEDICAID	(57,615.64)	0.00
<b>Subtotal [S6L5.3C1B] Due Medicaid MA - Nursing Care</b>		<b>(57,615.64)</b>	<b>0.00</b>

<b>Total [S6L5.3C1]</b>	<b>Due to Insurance Payers</b>	<b>(57,615.64)</b>	<b>0.00</b>
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**Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities**

**Subgroup : [S6L5.7C Accrued Salaries**

30-205-2035-00	ACCRUED PAYROLL	(215,951.40)	(172,942.00)
30-205-2036-00	ACCRUED VACATION PAY	(173,604.17)	(180,329.00)
<b>Subtotal [S6L5.7C1A] Accrued Salaries</b>		<b>(389,555.57)</b>	<b>(353,271.00)</b>

**Subgroup : [S6L5.7C Accrued Payroll Taxes Withheld**

30-225-2223-00	PAYROLL FSA MEDICAL	(7,736.69)	(18,133.00)
30-225-2225-00	PAYROLL 401K WITHHOLDING	0.00	1,041.00
30-225-2227-00	PAYROLL WITHHOLDING OTHER	(2,078.42)	980.00
<b>Subtotal [S6L5.7C1B] Accrued Payroll Taxes Withheld</b>		<b>(9,815.11)</b>	<b>(16,112.00)</b>

**Subgroup : [S6L5.7C Accrued Payroll Taxes Payable**

30-220-2214-00	PAYROLL ACCRUED PAYROLL TAXE	(5,011.59)	8,988.00
30-220-2216-00	PAYROLL MUTA	(7,783.01)	(7,783.00)
30-220-2219-00	PAYROLL FEDERAL TAX DEPOSITS	(317,146.96)	(316,494.00)
<b>Subtotal [S6L5.7C1C] Accrued Payroll Taxes Payable</b>		<b>(329,941.56)</b>	<b>(315,289.00)</b>

**Subgroup : [S6L5.7C Other Payroll Liabilities**

30-225-2228-00	OTH PR LB WITHHOLDING OTHER W	(1,377.40)	(1,377.00)
30-225-2230-00	PAYROLL COL LIFE INSURANCE	11,017.95	12,301.00
30-225-2231-00	PAYROLL 401K LOANS	17.67	(1,024.00)
30-225-2234-00	MA EE FAMILY MEDICAL LEAVE(M1)	0.00	(4,615.00)
30-225-2235-00	MA EE PERS FAMILY LEAVE (M2)	0.00	(2,472.00)
<b>Subtotal [S6L5.7C1D] Other Payroll Liabilities</b>		<b>9,658.22</b>	<b>2,813.00</b>

<b>Total [S6L5.7C1]</b>	<b>Accrued Salaries &amp; Payroll Liabilities</b>	<b>(719,654.02)</b>	<b>(681,859.00)</b>
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**Group : [S6L5.10C1] Other Current Liabilities**

**Subgroup : None**

30-230-2251-01	CLA-True Deferred Revenue	0.00	(74,745.00)
30-230-2252-00	DEFERRED RENT	0.09	(1,568,459.00)
30-235-2306-00	LEASE - ST	(866,014.00)	0.00
30-235-2307-00	LEASE - LT	(14,923,406.00)	0.00
<b>Subtotal : None</b>		<b>(15,789,419.91)</b>	<b>(1,643,204.00)</b>
<b>Total [S6L5.10C1]</b>	<b>Other Current Liabilities</b>	<b>(15,789,419.91)</b>	<b>(1,643,204.00)</b>

**Group : [S6L8C.7C4] Owners Equity Balance-Dividends Paid**

**Subgroup : None**

30-260-2767-00	CONTRIBUTIONS	(42,987.00)	0.00
30-260-2770-00	RETAINED EARNINGS	(127,976.34)	535,970.00
<b>Subtotal : None</b>		<b>(170,963.34)</b>	<b>535,970.00</b>
<b>Total [S6L8C.7C4]</b>	<b>Owners Equity Balance-Dividends Paid</b>	<b>(170,963.34)</b>	<b>535,970.00</b>

425022 254,058.66

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

<b>Subgroup : None</b>			
30-310-3000-00	PRIVATE ROOM & BOARD	(2,774,360.00)	(2,442,733.00)
<b>Subtotal : None</b>		<b>(2,774,360.00)</b>	<b>(2,442,733.00)</b>
<b>Total [S2L1.1C1]</b>	<b>Private Pay</b>	<b>(2,774,360.00)</b>	<b>(2,442,733.00)</b>
<b>Group : [S2L1.2C1] Commerical Managed Care</b>			
<b>Subgroup : None</b>			
30-335-3000-00	BC/BS ROOM & BOARD	(207,516.00)	(548,682.00)
<b>Subtotal : None</b>		<b>(207,516.00)</b>	<b>(548,682.00)</b>
<b>Total [S2L1.2C1]</b>	<b>Commerical Managed Care</b>	<b>(207,516.00)</b>	<b>(548,682.00)</b>
<b>Group : [S2L1.3C1] Commerical Non Managed Care</b>			
<b>Subgroup : None</b>			
30-340-3000-00	HARVARD ROOM & BOARD	(72,154.00)	(35,820.00)
<b>Subtotal : None</b>		<b>(72,154.00)</b>	<b>(35,820.00)</b>
<b>Total [S2L1.3C1]</b>	<b>Commerical Non Managed Care</b>	<b>(72,154.00)</b>	<b>(35,820.00)</b>
<b>Group : [S2L1.4C1] Medicare-Fee-For-Service</b>			
<b>Subgroup : None</b>			
30-315-3000-00	MEDICARE ROOM & BOARD	(5,236,828.14)	(5,334,259.00)
<b>Subtotal : None</b>		<b>(5,236,828.14)</b>	<b>(5,334,259.00)</b>
<b>Total [S2L1.4C1]</b>	<b>Medicare-Fee-For-Service</b>	<b>(5,236,828.14)</b>	<b>(5,334,259.00)</b>
<b>Group : [S2L1.5C1] Medicare Managed Care (Part C)</b>			
<b>Subgroup : None</b>			
30-330-3000-00	INSURANCE ROOM & BOARD	(930,493.47)	(439,939.00)
30-345-3000-00	TUFTS ROOM & BOARD	(550,760.90)	(424,827.00)
<b>Subtotal : None</b>		<b>(1,481,254.37)</b>	<b>(864,766.00)</b>
<b>Total [S2L1.5C1]</b>	<b>Medicare Managed Care (Part C)</b>	<b>(1,481,254.37)</b>	<b>(864,766.00)</b>
<b>Group : [S2L1.6C1] MassHealth Fee-for-Service</b>			
<b>Subgroup : None</b>			
30-311-3000-00	MEDICAID PENDING ROOM & BOARD	(257,704.01)	(272,411.00)
30-311-3090-00	MEDICAID PENDING PRIOR YEAR	254,818.90	421,409.00
30-325-3000-00	MASS MEDICAID ROOM&BOARD	(6,994,299.86)	(6,845,761.00)
<b>Subtotal : None</b>		<b>(6,997,184.97)</b>	<b>(6,696,763.00)</b>
<b>Total [S2L1.6C1]</b>	<b>MassHealth Fee-for-Service</b>	<b>(6,997,184.97)</b>	<b>(6,696,763.00)</b>
<b>Group : [S2L1.7C1] MassHealth Managed Care</b>			
<b>Subgroup : None</b>			
3003.7	MEDICAID MANAGED CARE	0.00	(865,575.00)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(865,575.00)</b>
<b>Total [S2L1.7C1]</b>	<b>MassHealth Managed Care</b>	<b>0.00</b>	<b>(865,575.00)</b>
<b>Group : [S2L1.8C1] Senior Care Options</b>			
<b>Subgroup : None</b>			
30-326-3000-00	MEDICAID MGD CARE ROOM & BOAF	(648,960.00)	(284,687.00)
<b>Subtotal : None</b>		<b>(648,960.00)</b>	<b>(284,687.00)</b>
<b>Total [S2L1.8C1]</b>	<b>Senior Care Options</b>	<b>(648,960.00)</b>	<b>(284,687.00)</b>
<b>Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service</b>			
<b>Subgroup : None</b>			
30-310-3200-00	PRIVATE PHARMACY	(1,201.52)	(1,778.00)
30-310-3210-00	PRIVATE IV THERAPY	0.00	230.00
30-310-3320-00	PRIVATE SPEECH	538.74	(539.00)
30-310-3321-00	PRIVATE ST EVAL	179.68	(180.00)
30-315-3200-00	MEDICARE PHARMACY	(192,840.70)	(206,234.00)
30-315-3210-00	MEDICARE IV THERAPY	(12,203.68)	(13,130.00)
30-315-3220-00	MEDICARE MED EQUIP	(1,204.11)	(1,234.00)
30-315-3230-00	MEDICARE LABS	(46,717.10)	(46,426.00)
30-315-3240-00	MEDICARE OXYGEN	0.00	(816.00)
30-315-3250-00	MEDICARE X-RAY	(11,447.70)	(9,318.00)
30-315-3300-00	MEDICARE PT	(645,251.82)	(760,280.00)
30-315-3301-00	MEDICARE PT EVAL	(75,579.08)	(85,860.00)
30-315-3310-00	MEDICARE OT	(706,240.92)	(774,481.00)

30-315-3311-00	MEDICARE OT EVAL	(76,669.00)	(86,657.00)
30-315-3320-00	MEDICARE SPEECH	(157,739.28)	(143,039.00)
30-315-3321-00	MEDICARE ST EVAL	(44,060.88)	(18,489.00)
30-315-3342-00	MEDICARE CONT ADJ OTHER	1,969,119.36	2,146,341.00
30-315-3382-00	MEDICARE OTHER IMAGING	0.00	(780.00)
30-315-4900-00	MEDICARE SEQ CONT ADJ	104,141.23	66,047.00
30-320-3291-00	MED B FLU VACCINE INCOME	(6,796.72)	(3,470.00)
30-320-3300-00	MED B PT	(164,552.26)	(190,991.00)
30-320-3301-00	MED B PT EVALUATION	(9,929.64)	(11,261.00)
30-320-3310-00	MED B OT	(164,082.92)	(121,721.00)
30-320-3311-00	MED B OCCUPATIONAL THERAPY	(11,626.28)	(9,596.00)
30-320-3320-00	MED B SPEECH	(43,364.28)	(40,329.00)
30-320-3321-00	MED B ST EVAL	(9,689.55)	(5,422.00)
30-320-3342-00	MED B CONT ADJ OTHER	244,022.74	226,286.00
30-320-4900-00	MED B SEQUESTRATION	2,737.01	1,816.00
30-325-3200-00	MEDICAID PHARMACY	(22,244.00)	(29,438.00)
30-325-3210-00	MEDICAID IV THERAPY	(2,817.72)	(860.00)
30-325-3230-00	MEDICAID LABS	(321.71)	(561.00)
30-325-3300-00	MEDICAID PT	(3,380.20)	(4,257.00)
30-325-3301-00	MEDICAID PT EVAL	(211.00)	(849.00)
30-325-3310-00	MEDICAID OT	(3,166.00)	(3,118.00)
30-325-3311-00	MEDICAID OT EVAL	(211.00)	(642.00)
30-325-3320-00	MEDICAID SPEECH	0.00	(1,262.00)
30-325-3342-00	MEDICAID CONT ADJ OTHER	32,371.63	41,241.00
30-326-3200-00	MEDICAID MGD CARE PHARMACY	(2,444.54)	(1,801.00)
30-326-3300-00	MEDICAID MGD CARE PT	0.00	(338.00)
30-326-3310-00	MEDICAID MGD CARE OT	0.00	(238.00)
30-326-3342-00	MEDICAID MGD CARE CONT ADJ	2,444.54	2,285.00
30-330-3200-00	INSURANCE PHARMACY	(40,684.03)	(27,133.00)
30-330-3210-00	INSURANCE IV THERAPY	(1,376.83)	(501.00)
30-330-3230-00	INSURANCE LABS	(8,346.67)	(3,826.00)
30-330-3250-00	INSURANCE X-RAY	(1,563.56)	(1,644.00)
30-330-3300-00	INSURANCE PT	(151,075.15)	(119,891.00)
30-330-3301-00	INSURANCE PT EVAL	(20,895.32)	(15,726.00)
30-330-3310-00	INSURANCE OT	(160,294.60)	(122,567.00)
30-330-3311-00	INSURANCE OT EVAL	(20,479.16)	(15,794.00)
30-330-3320-00	INSURANCE SPEECH	(38,040.42)	(30,435.00)
30-330-3321-00	INSURANCE ST EVAL	(12,961.56)	(4,455.00)
30-330-3342-00	INSURANCE CONT ADJ	434,754.91	317,262.00
30-330-3382-00	INSURANCE OTHER IMAGING	0.00	(390.00)
30-335-3200-00	BC/BS PHARMACY	(31,314.08)	(30,989.00)
30-335-3210-00	BC/BS IV THERAPY	(2,955.08)	(2,082.00)
30-335-3220-00	BC/BS MED EQUIP	(1,479.52)	0.00
30-335-3250-00	BC/BS X-RAY	(1,231.00)	(1,590.00)
30-335-3300-00	BC/BS PT	(114,273.40)	(145,945.00)
30-335-3301-00	BC/BS PT EVAL	(15,834.48)	(15,304.00)
30-335-3310-00	BC/BS OT	(124,155.96)	(139,735.00)
30-335-3311-00	BC/BS OT EVAL	(15,629.20)	(15,179.00)
30-335-3320-00	BC/BS SPEECH	(14,589.76)	(24,820.00)
30-335-3321-00	BC/BS ST EVAL	(4,875.06)	(2,169.00)
30-335-3342-00	BC/BS CONT ADJ	325,719.54	372,369.00
30-340-3200-00	HARVARD PHARMACY	(333.10)	(725.00)
30-340-3230-00	HARVARD LABS	(192.35)	(489.00)
30-340-3300-00	HARVARD PT	(6,032.96)	(15,021.00)
30-340-3301-00	HARVARD PT EVAL	(845.58)	(2,125.00)
30-340-3310-00	HARVARD OT	(6,063.48)	(13,334.00)
30-340-3311-00	HARVARD OT EVAL	(847.04)	(1,917.00)
30-340-3320-00	HARVARD SPEECH	(2,547.90)	(902.00)
30-340-3321-00	HARVARD ST EVAL	(358.68)	(181.00)
30-340-3342-00	HARVARD CONT ADJ	16,431.09	31,710.00
30-345-3200-00	TUFTS PHARMACY	(31,867.04)	(28,580.00)
30-345-3210-00	TUFTS IV THERAPY	(678.43)	(509.00)
30-345-3230-00	TUFTS LABS	(5,285.29)	(2,599.00)
30-345-3250-00	TUFTS X-RAY	(350.00)	(900.00)
30-345-3300-00	TUFTS PT	(89,981.40)	(99,300.00)
30-345-3301-00	TUFTS PT EVAL	(12,663.16)	(10,413.00)

30-345-3310-00	TUFTS OT	(94,849.28)	(97,292.00)
30-345-3311-00	TUFTS OT EVAL	(12,666.08)	(10,452.00)
30-345-3320-00	TUFTS SPEECH	(27,296.46)	(17,913.00)
30-345-3321-00	TUFTS ST EVAL	(3,737.64)	(1,988.00)
30-345-3342-00	TUFTS CONT ADJ	279,687.30	269,945.00
30-345-3390-00	TUFTS ROUTINE/COMPLEX	(312.52)	0.00
<b>Subtotal : None</b>		<b>(82,809.07)</b>	<b>(124,678.00)</b>
<b>Total [S2L1.4C2]</b>	<b>Ancillary-Medicare Fee-for-Service</b>	<b>(82,809.07)</b>	<b>(124,678.00)</b>

<b>Group : [S2L3.2C1]</b>	<b>Endowment &amp; Other Non Recoverable Revenue</b>		
<b>Subgroup : None</b>			
30-325-3010-00	MEDICAID COVID TRANS ADD-ON	(91,000.00)	(17,000.00)
30-385-3790-00	OTHER MISCELLANEOUS INCOME	(68,594.16)	(1,026,648.00)
<b>Subtotal : None</b>		<b>(159,594.16)</b>	<b>(1,043,648.00)</b>
<b>Total [S2L3.2C1]</b>	<b>Endowment &amp; Other Non Recoverat</b>	<b>(159,594.16)</b>	<b>(1,043,648.00)</b>

<b>Group : [S2L3.6C1]</b>	<b>Prior Year Retroactive Revenue</b>		
<b>Subgroup : None</b>			
30-310-3090-00	PRIVATE PY INCOME	94,592.00	(150,119.00)
30-315-3090-00	MEDICARE PY INCOME	270.92	13,263.00
30-325-3090-00	MEDICAID PY INCOME	(254,804.52)	(338,856.00)
30-326-3090-00	MEDICAID MGD CARE PY	3,143.91	(582.00)
30-330-3090-00	INSURANCE PY INCOME	2,614.77	(505.00)
30-335-3090-00	BC/BS PY INCOME	(3,045.00)	0.00
30-345-3090-00	TUFTS PY INCOME	0.00	(3,227.00)
30-385-3090-00	OTHER PRIOR YEAR INCOME	(1.94)	(1,920.00)
<b>Subtotal : None</b>		<b>(157,229.86)</b>	<b>(481,946.00)</b>
<b>Total [S2L3.6C1]</b>	<b>Prior Year Retroactive Revenue</b>	<b>(157,229.86)</b>	<b>(481,946.00)</b>

<b>Group : [S2L3.7C1]</b>	<b>Interest Income</b>		
<b>Subgroup : None</b>			
30-380-3880-00	INTEREST INCOME	(9.51)	(1.00)
30-385-3880-00	OTHER INTEREST INCOME	(624.70)	(223.00)
<b>Subtotal : None</b>		<b>(634.21)</b>	<b>(224.00)</b>
<b>Total [S2L3.7C1]</b>	<b>Interest Income</b>	<b>(634.21)</b>	<b>(224.00)</b>

<b>Group : [S3L1.1C1]</b>	<b>Director of Nurses Salary</b>		
<b>Subgroup : None</b>			
30-600-4000-00	S&W DIRECTOR	133,737.87	156,696.00
<b>Subtotal : None</b>		<b>133,737.87</b>	<b>156,696.00</b>
<b>Total [S3L1.1C1]</b>	<b>Director of Nurses Salary</b>	<b>133,737.87</b>	<b>156,696.00</b>

<b>Group : [S3L1.7C1]</b>	<b>Registered Nurses Salaries</b>		
<b>Subgroup : None</b>			
30-600-4051-00	S&W SUPERVISOR MEDICARE	47,708.15	156,546.00
30-600-4061-00	S&W RN	902,614.46	711,839.00
30-600-4062-00	S&W ORIENTATION/ED RN	0.00	369.00
30-600-4062-50	S&W EDUC/CLASS RN	0.00	209.00
30-600-4073-00	S&W UNIT MANAGER	117,805.04	191,319.00
<b>Subtotal : None</b>		<b>1,068,127.65</b>	<b>1,060,282.00</b>
<b>Total [S3L1.7C1]</b>	<b>Registered Nurses Salaries</b>	<b>1,068,127.65</b>	<b>1,060,282.00</b>

<b>Group : [S3L1.11C1]</b>	<b>Registered Nurses Purchased Service Tempory Agency Staff</b>		
<b>Subgroup : None</b>			
30-600-6036-00	PURCHASED SERVICE RN	208,418.41	24,869.00
30-600-6037-00	PURCHASED SERVICE RN MEDICARI	0.00	4,385.00
<b>Subtotal : None</b>		<b>208,418.41</b>	<b>29,254.00</b>
<b>Total [S3L1.11C1]</b>	<b>Registered Nurses Purchased Servic</b>	<b>208,418.41</b>	<b>29,254.00</b>

<b>Group : [S3L1.12C1]</b>	<b>Licensed Practical Nurses Salary</b>		
<b>Subgroup : None</b>			
30-600-4005-00	S&W ASSISTANT DIRECTOR	725.21	0.00
30-600-4005-01	S&W LPN ASST DON	109,308.94	23,424.00
30-600-4051-01	S&W LPN NURSING SUPERVISOR	152,242.00	94,588.00
30-600-4066-00	S&W LPN	1,905,839.42	1,871,345.00
30-600-4068-00	S&W ORIENTATION/ED LPN	0.00	593.00

30-600-4068-50	S&W EDUC/CLASS LPN	0.00	1,339.00
30-600-4073-01	S&W LPN UNIT MANAGER	185,101.53	20,517.00
<b>Subtotal : None</b>		<b>2,353,217.10</b>	<b>2,011,806.00</b>
<b>Total [S3L1.12C1]</b>	<b>Licensed Practical Nurses Salary</b>	<b>2,353,217.10</b>	<b>2,011,806.00</b>

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

<b>Subgroup : None</b>			
30-600-6046-00	PURCHASED SERVICE LPN	259,003.92	211,620.00
<b>Subtotal : None</b>		<b>259,003.92</b>	<b>211,620.00</b>
<b>Total [S3L1.16C1]</b>	<b>Licensed Practical Nurses Purchased</b>	<b>259,003.92</b>	<b>211,620.00</b>

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

<b>Subgroup : None</b>			
30-600-4070-00	S&W NURSES AIDES	42,610.76	0.00
30-600-4071-00	S&W NURSES AIDE	2,238,479.83	2,092,316.00
30-600-4072-00	S&W ORIENTATION/ED C.N.A.	0.00	1,022.00
30-600-4072-50	S&W EDUC/CLASS CNA	0.00	1,317.00
30-600-4082-00	S&W REHAB AIDE	0.00	16,646.00
<b>Subtotal : None</b>		<b>2,281,090.59</b>	<b>2,111,301.00</b>
<b>Total [S3L1.17C1]</b>	<b>Certified Nurses Aides Salaries</b>	<b>2,281,090.59</b>	<b>2,111,301.00</b>

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

<b>Subgroup : None</b>			
30-600-6055-00	PURCHASED SERVICE NA	0.00	31,877.00
30-600-6056-00	PURCHASED SERVICE NA	71,350.92	10,071.00
<b>Subtotal : None</b>		<b>71,350.92</b>	<b>41,948.00</b>
<b>Total [S3L1.21C1]</b>	<b>Certified Nurses Aides Purchased Se</b>	<b>71,350.92</b>	<b>41,948.00</b>

**Group : [S3L1.22C1] Nurse's Aide Training Administration**

<b>Subgroup : None</b>			
30-400-4210-00	CERTIFIED NA TRAINING	1,200.00	330.00
<b>Subtotal : None</b>		<b>1,200.00</b>	<b>330.00</b>
<b>Total [S3L1.22C1]</b>	<b>Nurse's Aide Training Administration</b>	<b>1,200.00</b>	<b>330.00</b>

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

<b>Subgroup : [S3L2.1C Administrator Salaries</b>			
30-400-4001-00	S&W ADMINISTRATION	192,183.43	147,518.00
<b>Subtotal [S3L2.1C1A] Administrator Salaries</b>		<b>192,183.43</b>	<b>147,518.00</b>
<b>Total [S3L2.1C1]</b>	<b>Administration Salaries</b>	<b>192,183.43</b>	<b>147,518.00</b>

**Group : [S3L2.7C1] Clerical Staff Salaries**

<b>Subgroup : None</b>			
30-400-4006-00	S&W RECEPTION	73,569.35	116,530.00
30-400-4007-00	S&W OFFICE	48,746.31	100,208.00
<b>Subtotal : None</b>		<b>122,315.66</b>	<b>216,738.00</b>
<b>Total [S3L2.7C1]</b>	<b>Clerical Staff Salaries</b>	<b>122,315.66</b>	<b>216,738.00</b>

**Group : [S3L2.10C1] Clerical Staff Purchased Service**

<b>Subgroup : None</b>			
30-400-4010-98	S&W CLERICAL HO BILL-OUT	144,918.96	144,919.00
30-400-4167-00	PURCHASED SERVICE	8,009.06	0.00
<b>Subtotal : None</b>		<b>152,928.02</b>	<b>144,919.00</b>
<b>Total [S3L2.10C1]</b>	<b>Clerical Staff Purchased Service</b>	<b>152,928.02</b>	<b>144,919.00</b>

**Group : [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping Services**

<b>Subgroup : None</b>			
30-400-4151-00	PAYROLL/BKBP SERVICE	28,901.16	55,273.00
30-400-4220-98	COMPUTER EXPENSE BILL-OUT	0.00	5,165.00
<b>Subtotal : None</b>		<b>28,901.16</b>	<b>60,438.00</b>
<b>Total [S3L2.11C1]</b>	<b>Electronic Data Processing, Payroll &amp;</b>	<b>28,901.16</b>	<b>60,438.00</b>

**Group : [S3L2.12C1] Office Supplies**

<b>Subgroup : None</b>			
30-400-4220-00	COMPUTER EXPENSE	104,608.84	67,700.00

30-400-4225-00	FIXED SOFTWARE EXPENSE	68,573.05	69,870.00
30-400-4240-00	PRINTING EXPENSE	382.00	304.00
30-400-4245-00	POSTAGE EXPENSE	1,020.33	1,234.00
30-400-4248-00	BANK CHARGES/FEES	10,344.92	4,328.00
30-400-4250-00	OFFICE SUPPLIES & EXPENSE	22,631.97	21,204.00
30-520-4250-00	OFFICE SUPPLIES & EXPENSE	(30.00)	0.00
<b>Subtotal : None</b>		<b>207,531.11</b>	<b>164,640.00</b>
<b>Total [S3L2.12C1]</b>	<b>Office Supplies</b>	<b>207,531.11</b>	<b>164,640.00</b>

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

**Subgroup : None**

30-400-4261-00	TELEPHONE	71,519.92	76,766.00
30-400-4263-00	TELEPHONE WIRELESS	(195.00)	771.00
<b>Subtotal : None</b>		<b>71,324.92</b>	<b>77,537.00</b>
<b>Total [S3L2.13C1]</b>	<b>Telecommunications (e.g. Internet &amp;</b>	<b>71,324.92</b>	<b>77,537.00</b>

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

**Subgroup : None**

30-400-4270-00	TRAVEL/MILEAGE	200.43	0.00
<b>Subtotal : None</b>		<b>200.43</b>	<b>0.00</b>
<b>Total [S3L2.15C1]</b>	<b>Travel, Conventions &amp; Meetings</b>	<b>200.43</b>	<b>0.00</b>

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

**Subgroup : None**

30-400-4295-00	ADVERTISING - HELP WANTED	40,110.64	75,666.00
<b>Subtotal : None</b>		<b>40,110.64</b>	<b>75,666.00</b>
<b>Total [S3L2.16C1]</b>	<b>Advertising: Help Wanted</b>	<b>40,110.64</b>	<b>75,666.00</b>

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

**Subgroup : None**

30-400-4301-00	LICENSE DUES PT	20,730.78	19,949.00
<b>Subtotal : None</b>		<b>20,730.78</b>	<b>19,949.00</b>
<b>Total [S3L2.17C1]</b>	<b>Licenses &amp; Dues: Patient Care Related</b>	<b>20,730.78</b>	<b>19,949.00</b>

**Group : [S3L2.18C1] Continuing Professional Education / Training & Development**

**Subgroup : [S3L2.18C1] Administration Education / Training**

30-400-4255-00	TUITION & EDUCATION MGMT	0.00	1,000.00
<b>Subtotal [S3L2.18C1] Administration Education / Training</b>		<b>0.00</b>	<b>1,000.00</b>
<b>Total [S3L2.18C1]</b>	<b>Continuing Professional Education /</b>	<b>0.00</b>	<b>1,000.00</b>

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

**Subgroup : None**

30-400-4325-00	ACCOUNTING	18,348.75	12,731.00
<b>Subtotal : None</b>		<b>18,348.75</b>	<b>12,731.00</b>
<b>Total [S3L2.19C1]</b>	<b>Accounting Services (not related to A</b>	<b>18,348.75</b>	<b>12,731.00</b>

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

**Subgroup : None**

30-400-4452-00	INSURANCE LIABILITY & MALPRAC	134,749.93	126,380.00
<b>Subtotal : None</b>		<b>134,749.93</b>	<b>126,380.00</b>
<b>Total [S3L2.20C1]</b>	<b>Insurance: Malpractice &amp; General Lia</b>	<b>134,749.93</b>	<b>126,380.00</b>

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

**Subgroup : None**

30-400-4165-00	PROFESSIONAL SERVICES	18,475.63	21,879.00
30-400-4212-00	DONATIONS	937.53	0.00
30-400-4259-00	MISCELLANEOUS EXPENSE	4,115.36	21,454.00
30-400-4495-00	PRIOR YEAR EXPENSE	0.00	11,885.00
30-950-7730-00	PRIOR YEAR OTHER EXPENSE	32,549.93	8,234.00
<b>Subtotal : None</b>		<b>56,078.45</b>	<b>63,452.00</b>
<b>Total [S3L2.22C1]</b>	<b>Other A &amp; G Expenses</b>	<b>56,078.45</b>	<b>63,452.00</b>

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

**Subgroup : None**

30-400-4298-00	ADV/MARKETING PROMOTIONAL	7,752.03	7,967.00
<b>Subtotal : None</b>		<b>7,752.03</b>	<b>7,967.00</b>
<b>Total [S3L2B.1C1]</b>	<b>Advertising Marketing</b>	<b>7,752.03</b>	<b>7,967.00</b>

**Group : [S3L2B.3C1] Accounting: Appeal Service**

**Subgroup : None**

30-400-4331-00	APPEAL FEES	0.00	284.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>284.00</b>
<b>Total [S3L2B.3C1]</b>	<b>Accounting: Appeal Service</b>	<b>0.00</b>	<b>284.00</b>

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

**Subgroup : None**

30-400-4330-00	LEGAL	24,185.12	52,926.00
<b>Subtotal : None</b>		<b>24,185.12</b>	<b>52,926.00</b>
<b>Total [S3L2B.6C1]</b>	<b>Legal: Other</b>	<b>24,185.12</b>	<b>52,926.00</b>

**Group : [S3L2B.8C1] Management Company Fees**

**Subgroup : None**

30-400-4160-00	MANAGEMENT FEE EXPENSE	890,941.97	936,087.00
<b>Subtotal : None</b>		<b>890,941.97</b>	<b>936,087.00</b>
<b>Total [S3L2B.8C1]</b>	<b>Management Company Fees</b>	<b>890,941.97</b>	<b>936,087.00</b>

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

**Subgroup : None**

30-400-4257-00	LATE CHARGES	17,412.66	12,666.00
30-400-4258-00	FINES & PENALTY	86,978.15	759.00
30-400-4457-00	INTEREST WORKING CAPITAL	125,926.56	57,151.00
30-400-4519-00	INTEREST OTHER	50,082.02	74,683.00
<b>Subtotal : None</b>		<b>280,399.39</b>	<b>145,259.00</b>
<b>Total [S3L2B.11C1]</b>	<b>Fines, Late Fees, Penalties including</b>	<b>280,399.39</b>	<b>145,259.00</b>

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

**Subgroup : None**

30-400-4499-00	BAD DEBT EXPENSE	165,450.20	178,588.00
<b>Subtotal : None</b>		<b>165,450.20</b>	<b>178,588.00</b>
<b>Total [S3L2B.14C1]</b>	<b>Bad Debt Expenses</b>	<b>165,450.20</b>	<b>178,588.00</b>

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

**Subgroup : None**

30-400-4265-00	USER FEE	922,689.38	860,017.00
<b>Subtotal : None</b>		<b>922,689.38</b>	<b>860,017.00</b>
<b>Total [S3L2B.15C1]</b>	<b>User Fee Assessment</b>	<b>922,689.38</b>	<b>860,017.00</b>

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

**Subgroup : None**

30-600-4055-00	S&W STAFF DEVELOPMENT	940.00	13,944.00
30-600-4055-01	S&W LPN STAFF DEVELOPMENT	3,090.00	36,544.00
<b>Subtotal : None</b>		<b>4,030.00</b>	<b>50,488.00</b>
<b>Total [S3L3.1C1]</b>	<b>Staff Development Coordinator Salar</b>	<b>4,030.00</b>	<b>50,488.00</b>

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

**Subgroup : None**

30-510-4021-00	S&W MAINTENANCE	60,761.38	29,036.00
30-510-4042-00	S&W MAINTENANCE -SUPERVISOR	90,906.61	83,026.00
<b>Subtotal : None</b>		<b>151,667.99</b>	<b>112,062.00</b>
<b>Total [S3L3.5C1]</b>	<b>Plant Operations: Salaires</b>	<b>151,667.99</b>	<b>112,062.00</b>

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

**Subgroup : None**

30-400-4170-00	PURCHASED SERVICE FIXED	3,784.66	8,219.00
30-510-4167-00	PURCHASED SERVICE	209,297.15	134,559.00
30-510-4170-00	PURCHASED SERVICE - FIXED	9,947.59	93,858.00
<b>Subtotal : None</b>		<b>223,029.40</b>	<b>236,636.00</b>
<b>Total [S3L3.8C1]</b>	<b>Plant Operations: Purchased Service</b>	<b>223,029.40</b>	<b>236,636.00</b>

<b>Group : [S3L3.9C1] Plant Operations: Supplies &amp; Expenses</b>			
<b>Subgroup : None</b>			
30-510-4251-00	SUPPLIES & EXPENSE	31,264.18	36,669.00
<b>Subtotal : None</b>		<b>31,264.18</b>	<b>36,669.00</b>
<b>Total [S3L3.9C1]</b>	<b>Plant Operations: Supplies &amp; Expenses</b>	<b>31,264.18</b>	<b>36,669.00</b>

<b>Group : [S3L3.10C1] Plant Operatins: Utilities</b>			
<b>Subgroup : None</b>			
30-510-5121-00	ELECTRICITY	165,064.39	193,548.00
30-510-5123-00	WATER & SEWERAGE	177,267.04	175,472.00
30-510-5127-00	GAS	74,895.30	107,225.00
<b>Subtotal : None</b>		<b>417,226.73</b>	<b>476,245.00</b>
<b>Total [S3L3.10C1]</b>	<b>Plant Operatins: Utilities</b>	<b>417,226.73</b>	<b>476,245.00</b>

<b>Group : [S3L3.13C1] Dietician: Salaries</b>			
<b>Subgroup : None</b>			
30-520-4031-00	S&W DIETICIAN	74,160.86	65,263.00
<b>Subtotal : None</b>		<b>74,160.86</b>	<b>65,263.00</b>
<b>Total [S3L3.13C1]</b>	<b>Dietician: Salaries</b>	<b>74,160.86</b>	<b>65,263.00</b>

<b>Group : [S3L3.16C1] Dietician: Purchased Service</b>			
<b>Subgroup : None</b>			
30-520-4031-98	S&W DIETICIAN BILLOUT	7,303.20	4,128.00
<b>Subtotal : None</b>		<b>7,303.20</b>	<b>4,128.00</b>
<b>Total [S3L3.16C1]</b>	<b>Dietician: Purchased Service</b>	<b>7,303.20</b>	<b>4,128.00</b>

<b>Group : [S3L3.18C1] Dietary: Salaries</b>			
<b>Subgroup : None</b>			
30-520-4032-00	S&W DIETARY	394,236.55	380,435.00
30-520-4034-00	S&W COOKS	221,498.69	167,639.00
30-520-4042-00	S&W DIETARY SUPERVISOR	78,573.15	73,130.00
30-520-4167-00	PURCHASED SERVICE	8,356.51	902.00
<b>Subtotal : None</b>		<b>702,664.90</b>	<b>622,106.00</b>
<b>Total [S3L3.18C1]</b>	<b>Dietary: Salaries</b>	<b>702,664.90</b>	<b>622,106.00</b>

<b>Group : [S3L3.21C1] Dietary: Food</b>			
<b>Subgroup : None</b>			
30-520-5220-00	FOOD	409,654.46	439,586.00
30-520-5223-00	DIETARY SUPPLEMENTS	34,463.68	12,899.00
<b>Subtotal : None</b>		<b>444,118.14</b>	<b>452,485.00</b>
<b>Total [S3L3.21C1]</b>	<b>Dietary: Food</b>	<b>444,118.14</b>	<b>452,485.00</b>

<b>Group : [S3L3.22C1] Dietary: Purchased Service</b>			
<b>Subgroup : None</b>			
30-520-4170-00	PURCHASED SERVICE - FIXED	354.48	4,157.00
<b>Subtotal : None</b>		<b>354.48</b>	<b>4,157.00</b>
<b>Total [S3L3.22C1]</b>	<b>Dietary: Purchased Service</b>	<b>354.48</b>	<b>4,157.00</b>

<b>Group : [S3L3.23C1] Dietary: Supplies &amp; Expenses</b>			
<b>Subgroup : None</b>			
30-520-4251-00	SUPPLIES & EXPENSE	59,139.96	57,713.00
30-520-4310-00	EMPLOYEE UNIFORMS	1,051.54	5,832.00
<b>Subtotal : None</b>		<b>60,191.50</b>	<b>63,545.00</b>
<b>Total [S3L3.23C1]</b>	<b>Dietary: Supplies &amp; Expenses</b>	<b>60,191.50</b>	<b>63,545.00</b>

<b>Group : [S3L3.24C1] Housekeeping / Laundry: Salaries</b>			
<b>Subgroup : [S3L3.24C1] Housekeeping Salries</b>			
30-540-4045-00	S&W HOUSEKEEPING	301,635.10	295,933.00
<b>Subtotal [S3L3.24C1] Housekeeping Salries</b>		<b>301,635.10</b>	<b>295,933.00</b>

<b>Subgroup : [S3L3.24C1] Laundry Salaries</b>			
30-530-4040-00	S&W LAUNDRY	145,546.42	131,396.00
<b>Subtotal [S3L3.24C1] Laundry Salaries</b>		<b>145,546.42</b>	<b>131,396.00</b>

<b>Total [S3L3.24C1]</b>	<b>Housekeeping / Laundry: Salaries</b>	<b>447,181.52</b>	<b>427,329.00</b>
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**Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense**

**Subgroup : [S3L3.28C1] Housekeeping Supplies & Expenses**

30-540-4251-00	SUPPLIES & EXPENSE	65,290.22	55,807.00
<b>Subtotal [S3L3.28C1] Housekeeping Supplies &amp; Expenses</b>		<b>65,290.22</b>	<b>55,807.00</b>

**Subgroup : [S3L3.28C1] Laundry Supplies & Expense**

30-530-4251-00	SUPPLIES & EXPENSE	11,945.40	11,933.00
<b>Subtotal [S3L3.28C1] Laundry Supplies &amp; Expense</b>		<b>11,945.40</b>	<b>11,933.00</b>

<b>Total [S3L3.28C1] Housekeeping / Laundry: Supplies &amp;</b>		<b>77,235.62</b>	<b>67,740.00</b>
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**Group : [S3L3.29C1] Housekeeping / Laundry: Linen & Bedding**

**Subgroup : None**

30-530-5340-00	LINEN & BEDDING	12,501.19	6,866.00
<b>Subtotal : None</b>		<b>12,501.19</b>	<b>6,866.00</b>

<b>Total [S3L3.29C1] Housekeeping / Laundry: Linen &amp; Bedding</b>		<b>12,501.19</b>	<b>6,866.00</b>
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**Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries**

**Subgroup : None**

30-600-4075-00	S&W MEDICAL RECORDS	42,255.79	32,883.00
30-600-4079-00	S&W WARD CLERK	38,907.09	44,547.00
30-600-4080-00	S&W CENTRAL SUPPLY	2,263.95	0.00
30-600-4083-00	S&W SCHEDULER	49,148.99	36,426.00
<b>Subtotal : None</b>		<b>132,575.82</b>	<b>113,856.00</b>

<b>Total [S3L3.36C1] Unit Clerks &amp; Medical Records: Salaries</b>		<b>132,575.82</b>	<b>113,856.00</b>
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**Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries**

**Subgroup : [S3L3.40C1] MMQ Salaries**

30-600-4058-00	S&W MMQ	26,000.00	12,790.00
30-600-4058-01	S&W LPN MMQ	360.00	22,832.00
<b>Subtotal [S3L3.40C1] MMQ Salaries</b>		<b>26,360.00</b>	<b>35,622.00</b>

**Subgroup : [S3L3.40C1] MDS Salaries**

30-600-4057-00	S&W MDS	230,815.30	199,511.00
30-600-4057-01	S&W LPN MDS	0.00	6,028.00
<b>Subtotal [S3L3.40C1] MDS Salaries</b>		<b>230,815.30</b>	<b>205,539.00</b>

<b>Total [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries</b>		<b>257,175.30</b>	<b>241,161.00</b>
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**Group : [S3L3.48C1] Social Service Worker: Salaries**

**Subgroup : None**

30-680-4105-00	S&W SOCIAL SERVICE	0.00	33,602.00
30-680-4106-00	S&W ADMIN & SOCIAL SERVICE	77,367.58	91,366.00
30-680-4107-00	S&W SOCIAL SERVICE	136,945.47	96,578.00
<b>Subtotal : None</b>		<b>214,313.05</b>	<b>221,546.00</b>

<b>Total [S3L3.48C1] Social Service Worker: Salaries</b>		<b>214,313.05</b>	<b>221,546.00</b>
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**Group : [S3L3.51C1] Social Service Worker: Purchased Service**

**Subgroup : None**

30-650-6545-00	SOC SERV CONSULTANT	13,365.00	9,405.00
<b>Subtotal : None</b>		<b>13,365.00</b>	<b>9,405.00</b>

<b>Total [S3L3.51C1] Social Service Worker: Purchased Service</b>		<b>13,365.00</b>	<b>9,405.00</b>
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**Group : [S3L3.59C1] Indirect Restorative Therapy: Consultants**

**Subgroup : None**

30-800-7800-00	PRIV THER PT	695.57	0.00
30-800-7810-00	PRIV THER OT	981.43	0.00
30-802-7800-00	MCARE THER PT	265,102.08	274,005.00
30-802-7810-00	MCARE THER OT	247,557.13	262,737.00
30-802-7820-00	MCARE THER ST	101,425.78	72,732.00
30-804-7800-00	MED B THER PT	59,222.89	69,301.00
30-804-7810-00	MED B THER OT	61,294.30	46,835.00
30-804-7820-00	MED B THER ST	19,928.15	18,028.00
30-804-7825-00	MED B OTHER PT THERAPY	6,868.66	13,109.00

30-804-7826-00	MED B THER OTHER OT	7,546.72	8,149.00
30-804-7827-00	MED B THER OTHER SPEECH	3,511.98	5,642.00
30-806-7800-00	MCAID THER PT	970.07	369.00
30-806-7810-00	MCAID THER OT	544.50	345.00
30-806-7820-00	MCAID THER ST	62.24	0.00
30-808-7800-00	MGD THERAP PT	98,578.48	88,151.00
30-808-7810-00	MGD THERAP OT	98,033.52	85,677.00
30-808-7820-00	MGD THERAP ST	22,408.88	17,491.00
<b>Subtotal : None</b>		<b>994,732.38</b>	<b>962,571.00</b>
<b>Total [S3L3.59C1]</b>	<b>Indirect Restorative Therapy: Consul</b>	<b>994,732.38</b>	<b>962,571.00</b>

**Group : [S3L3.62C1] Direct Restorative Therapy: Consultants**

<b>Subgroup : None</b>			
30-650-6572-00	PT CONSULTANT	18.48	0.00
<b>Subtotal : None</b>		<b>18.48</b>	<b>0.00</b>
<b>Total [S3L3.62C1]</b>	<b>Direct Restorative Therapy: Consulta</b>	<b>18.48</b>	<b>0.00</b>

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

<b>Subgroup : None</b>			
30-700-4042-00	S&W RECREATION SUPERVISOR	58,906.46	58,691.00
30-700-4111-00	S&W RECREATION	134,510.75	126,855.00
<b>Subtotal : None</b>		<b>193,417.21</b>	<b>185,546.00</b>
<b>Total [S3L3.64C1]</b>	<b>Recreational Therapy/Activities: Sala</b>	<b>193,417.21</b>	<b>185,546.00</b>

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

<b>Subgroup : None</b>			
30-700-4167-00	PURCHASED SERVICE	9,150.00	0.00
30-700-5120-00	CABLE TV SERVICES	32,174.37	53,734.00
30-700-7045-00	PROGRAMS & ENTERTAINMENT	0.00	8,685.00
<b>Subtotal : None</b>		<b>41,324.37</b>	<b>62,419.00</b>
<b>Total [S3L3.67C1]</b>	<b>Recreational Therapy/Activities: Purc</b>	<b>41,324.37</b>	<b>62,419.00</b>

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

<b>Subgroup : None</b>			
30-700-4251-00	SUPPLIES & EXPENSE	3,941.55	5,670.00
<b>Subtotal : None</b>		<b>3,941.55</b>	<b>5,670.00</b>
<b>Total [S3L3.68C1]</b>	<b>Recreational Therapy/Activities: Supl</b>	<b>3,941.55</b>	<b>5,670.00</b>

**Group : [S3L3.78C1] Travel: Motor Vehicle Expense**

<b>Subgroup : None</b>			
30-400-4275-00	MOTOR VEHICLE EXPENSE	30.00	0.00
<b>Subtotal : None</b>		<b>30.00</b>	<b>0.00</b>
<b>Total [S3L3.78C1]</b>	<b>Travel: Motor Vehicle Expense</b>	<b>30.00</b>	<b>0.00</b>

**Group : [S3L3.80C1] Variable Job Related Education**

<b>Subgroup : None</b>			
30-400-4256-00	EMPLOYEES EDUCATION	10,683.85	80.00
<b>Subtotal : None</b>		<b>10,683.85</b>	<b>80.00</b>
<b>Total [S3L3.80C1]</b>	<b>Variable Job Related Education</b>	<b>10,683.85</b>	<b>80.00</b>

**Group : [S3L3.82C1] Physician Services: Medical Director**

<b>Subgroup : None</b>			
30-650-6511-00	MEDICAL DIRECTOR	23,800.00	21,800.00
<b>Subtotal : None</b>		<b>23,800.00</b>	<b>21,800.00</b>
<b>Total [S3L3.82C1]</b>	<b>Physician Services: Medical Director</b>	<b>23,800.00</b>	<b>21,800.00</b>

**Group : [S3L3.85C1] Physician Services: Employee Physicals**

<b>Subgroup : None</b>			
30-650-6514-00	EMPLOYEE PHYSICALS	1,710.00	2,250.00
<b>Subtotal : None</b>		<b>1,710.00</b>	<b>2,250.00</b>
<b>Total [S3L3.85C1]</b>	<b>Physician Services: Employee Physic</b>	<b>1,710.00</b>	<b>2,250.00</b>

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

<b>Subgroup : None</b>			
30-330-3390-00	INSURANCE ROUTINE/COMPLEX	(314.52)	0.00

30-400-4211-00	HEP B/TB/FLU VACCINE	0.00	10,125.00
30-400-4500-00	MEDICAID SECONDARY BD EXP	1,296.92	976.00
30-600-6034-00	IV STARTS MEDICARE	0.00	11,235.00
30-770-7720-00	PRIVATE MED EQUIPMENT	1,610.34	0.00
30-770-7750-00	PRIV ANCILLARY X-RAY	0.00	127.00
30-770-7760-00	PRIV ANCIL AMBULANCE	0.00	609.00
30-770-7990-00	PRIV ANCIL ROUTINE/COMPLEX	85.00	0.00
30-772-6091-00	MCARE ANCII MEDICAL SUPPLIES	790.00	0.00
30-772-7700-00	MCARE ANCIL PHARMACY	170,315.79	169,672.00
30-772-7720-00	MCARE ANCIL MED EQUIP	2,241.62	8,114.00
30-772-7730-00	MCARE ANCI LABS	48,668.87	52,835.00
30-772-7740-00	MCARE ANCIL OXYGEN	0.00	32.00
30-772-7750-00	MCARE ANCIL X-RAY	12,116.72	14,000.00
30-772-7760-00	MCARE ANCIL AMBULANCE	48,812.53	37,524.00
30-772-7799-00	MCARE MISC CONSOLIDATED BILLI	0.00	3,413.00
30-772-7982-00	MCARE ANCI OTHER IMAGING	1,185.00	1,077.00
30-772-7990-00	MCARE ANCI ROUTINE/CMPLX	2,584.73	1,959.00
30-774-7799-00	MEDB ANCIL MISC	113.56	0.00
30-774-7984-00	MEDB ANCIL PULMONARY	0.00	1,870.00
30-776-6091-00	MCAID ANCI MEDICAL SUPPLIES	0.00	70.00
30-776-7700-00	MCAID ANCIL PHARMACY	22,961.97	22,124.00
30-776-7720-00	MCAID ANCIL MED EQUIP	0.00	4,303.00
30-776-7730-00	MCAID ANCIL LAB	1,141.71	0.00
30-776-7740-00	MCAID ANCIL OXYGEN	1,290.39	383.00
30-776-7750-00	MCAID ANCIL X-RAY	350.00	567.00
30-776-7760-00	MCAID ANCIL AMBULANCE	748.19	648.00
30-776-7990-00	MCAID ANCI ROUTINE/CMPLX	90.00	0.00
30-778-7700-00	MGD ANCIL PHARMACY	85,949.95	56,507.00
30-778-7720-00	MGD ANCIL MED EQUIP	2,422.60	3,098.00
30-778-7730-00	MGD ANCIL LABS	11,421.50	6,974.00
30-778-7750-00	MGD ANCIL X-RAY	2,864.56	3,598.00
30-778-7982-00	MGD OTHER IMAGING	6,149.75	0.00
30-778-7990-00	MGD ANCIL ROUTINE/CMPLX	1,243.56	0.00
<b>Subtotal : None</b>		<b>426,140.74</b>	<b>411,840.00</b>
<b>Total [S3L3.87C1] Legend Drugs</b>		<b>426,140.74</b>	<b>411,840.00</b>

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

**Subgroup : None**

30-600-6075-00	SUPPLIES NURSING MEDICARE	0.00	350,533.00
30-600-6080-00	SUPPLIES NURSING	414,041.40	0.00
30-860-8030-00	COVID 19 EXPENSES	6,598.38	274,214.00
<b>Subtotal : None</b>		<b>420,639.78</b>	<b>624,747.00</b>
<b>Total [S3L3.89C1] House Supplies Not Resold</b>		<b>420,639.78</b>	<b>624,747.00</b>

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

**Subgroup : None**

30-650-6530-00	PHARMACY CONSULT	16,351.63	13,002.00
<b>Subtotal : None</b>		<b>16,351.63</b>	<b>13,002.00</b>
<b>Total [S3L3.92C1] Pharmacy Consultant</b>		<b>16,351.63</b>	<b>13,002.00</b>

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

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

30-450-4562-00	DEPRECIATION IMPROVEMENTS	10,045.00	0.00
<b>Subtotal [S3L4.1C1B] Improvements Depreciation</b>		<b>10,045.00</b>	<b>0.00</b>

**Subgroup : [S3L4.1C Equipment Depreciation**

30-450-4575-00	DEPRECIATION EQUIPMENT & COMF	24,755.00	34,800.00
<b>Subtotal [S3L4.1C1C] Equipment Depreciation</b>		<b>24,755.00</b>	<b>34,800.00</b>

<b>Total [S3L4.1C1] Depreciaton</b>		<b>34,800.00</b>	<b>34,800.00</b>
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**Group : [S3L4.6C1] Building Insurance Expense-SNF-CR**

**Subgroup : None**

30-450-4590-00	INSURANCE BUILDING & EQUIPMEN	26,862.87	21,383.00
<b>Subtotal : None</b>		<b>26,862.87</b>	<b>21,383.00</b>
<b>Total [S3L4.6C1] Building Insurance Expense-SNF-CR</b>		<b>26,862.87</b>	<b>21,383.00</b>

<b>Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
30-450-4510-00	REAL ESTATE TAXES	65,199.49	57,834.00
<b>Subtotal : None</b>		<b>65,199.49</b>	<b>57,834.00</b>
<b>Total [S3L4.8C1]</b>	<b>Real Estate Tax Expense-SNF-CR</b>	<b>65,199.49</b>	<b>57,834.00</b>
<b>Group : [S3L4.10C1] Personal Property Tax Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
30-400-4253-00	PERSONAL PROPERTY TAXES	751.13	694.00
<b>Subtotal : None</b>		<b>751.13</b>	<b>694.00</b>
<b>Total [S3L4.10C1]</b>	<b>Personal Property Tax Expense-SNF-</b>	<b>751.13</b>	<b>694.00</b>
<b>Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
30-400-4252-00	EQUIPMENT LEASE/RENT	14,029.27	24,119.00
<b>Subtotal : None</b>		<b>14,029.27</b>	<b>24,119.00</b>
<b>Total [S3L4.12C1]</b>	<b>Other Fixed Cost Expense-SNF-CR</b>	<b>14,029.27</b>	<b>24,119.00</b>
<b>Group : [S3L4.14C1] Real Property Rent Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
30-450-4535-00	RENT / MORTGAGE	2,165,750.40	2,276,027.00
<b>Subtotal : None</b>		<b>2,165,750.40</b>	<b>2,276,027.00</b>
<b>Total [S3L4.14C1]</b>	<b>Real Property Rent Expense-SNF-CR</b>	<b>2,165,750.40</b>	<b>2,276,027.00</b>
<b>Group : [CLA-53.01] LA-Group Health/Life</b>			
<b>Subgroup : None</b>			
30-400-4415-00	HEALTH INSURANCE	249,978.52	101,214.00
30-400-4417-00	DENTAL INSURANCE	727.00	(461.00)
30-400-4418-00	VISION INSURANCE	(24.86)	(69.00)
<b>Subtotal : None</b>		<b>250,680.66</b>	<b>100,684.00</b>
<b>Total [CLA-53.01]</b>	<b>LA-Group Health/Life</b>	<b>250,680.66</b>	<b>100,684.00</b>
<b>Group : [CLA-53.02] LA-Employee Pensions</b>			
<b>Subgroup : None</b>			
30-400-4336-00	401K EXPENSE	17,050.68	18,280.00
<b>Subtotal : None</b>		<b>17,050.68</b>	<b>18,280.00</b>
<b>Total [CLA-53.02]</b>	<b>LA-Employee Pensions</b>	<b>17,050.68</b>	<b>18,280.00</b>
<b>Group : [CLA-53.03] LA-Employee Benefits</b>			
<b>Subgroup : None</b>			
30-400-4310-00	EMPLOYEE UNIFORM	0.00	184.00
30-400-4320-00	CORI CHECKS/BACKGROUND	3,607.98	5,793.00
30-400-4337-00	EMPLOYEE BENEFIT	6,271.43	17,461.00
30-510-4310-00	EMPLOYEE UNIFORMS	297.66	215.00
30-540-4310-00	EMPLOYEE UNIFORMS	2,234.58	551.00
<b>Subtotal : None</b>		<b>12,411.65</b>	<b>24,204.00</b>
<b>Total [CLA-53.03]</b>	<b>LA-Employee Benefits</b>	<b>12,411.65</b>	<b>24,204.00</b>
<b>Group : [CLA-53.04] LA-Payroll Taxes</b>			
<b>Subgroup : None</b>			
30-400-4400-00	PAYROLL TAXES	680,555.74	629,609.00
30-400-4406-00	MA EMPLOYER MEDICAL LEAVE	26,840.71	45,077.00
<b>Subtotal : None</b>		<b>707,396.45</b>	<b>674,686.00</b>
<b>Total [CLA-53.04]</b>	<b>LA-Payroll Taxes</b>	<b>707,396.45</b>	<b>674,686.00</b>
<b>Group : [CLA-53.05] LA-Workers Comp</b>			
<b>Subgroup : None</b>			
30-400-4425-00	WORKERS COMP INSURANCE	138,258.00	113,133.00
<b>Subtotal : None</b>		<b>138,258.00</b>	<b>113,133.00</b>
<b>Total [CLA-53.05]</b>	<b>LA-Workers Comp</b>	<b>138,258.00</b>	<b>113,133.00</b>
	<b>NET (INCOME) LOSS</b>	<b>0.00</b>	<b>0.00</b>

**Sum of Account Groups**

**0.00**

**0.00**

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