

Client: **A285161 - Bane John Scott LLC**  
Engagement: **MDMC 2023 - Bane John Scott LLC**  
Period Ending: **12/31/2023**  
Trial Balance: **T01 - Master TB**  
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	1st PP-Mcaid 12/31/2022	JE Ref #	MCD JE	MCAID 12/31/2023
<b>Group : [TB]</b>	<b>Trial Balance</b>				
<b>Subgroup : [1]</b>	<b>Balance Sheet</b>				
30-100-1010-00	MASTER ZBA INTER-CO	12,709,165.00		0.00	12,766,950.30
30-100-1010-50	MASTER INTER-CO	(10,534,494.00)		0.00	(12,372,481.61)
30-100-1011-00	CASH COLLECTION	(10,103.00)		0.00	(9,102.80)
30-100-1012-00	CASH DISBURSEMENT	(2,005,997.00)		0.00	(17,379.97)
30-100-1014-00	CASH CITIZENS - BOS	(2,846,219.00)		0.00	(17,628,130.60)
30-100-1017-00	CASH CITIZENS	3,632,317.00		0.00	20,412,094.58
30-100-1020-00	CASH PAYROLL	(16,486.00)		0.00	(16,486.49)
30-100-1035-00	CASH PETTY CASH	750.00		0.00	750.00
30-105-1060-00	A/R ACCOUNTS RECEIVABLE	1,836,223.00		0.00	2,049,671.66
30-105-1061-00	A/R EXCHANGE	16,113.00		0.00	11,773.39
30-105-1065-00	A/R OTHER	16,822.00		0.00	49,603.14
30-105-1120-00	A/R ALLOWANCE DOUBTFUL ACCOUN	(191,336.00)		0.00	(285,172.82)
30-120-1280-00	PREPAID INSURANCE	11,007.00		0.00	27,864.25
30-120-1281-00	PREPAID WORKERS COMP INS	14,143.00		0.00	12,849.00
30-120-1300-00	PREPD EXPENSE OTHER	64,599.00		0.00	75,798.51
30-120-1301-00	PREPAID HEALTH INSURANCE	(206,944.00)		0.00	(88,278.70)
30-130-1330-00	INVENTORY FACILITY	47,500.00		0.00	47,500.00
30-135-1561-00	BUILDING IMPROVEMENTS	257,452.00		0.00	275,914.61
30-135-1641-00	COMPUTER EQUIPMENT	41,008.00		0.00	43,818.21
30-135-1670-00	EQUIPMENT	324,026.00		0.00	442,250.06
30-135-1688-00	SOFTWARE	5,178.00		0.00	6,392.65
30-136-1561-00	ACCUM DEPR BUILDING IMROVEMEN	(46,006.00)		0.00	(68,597.00)
30-136-1641-00	ACCUM DEPR COMPUTER EQUIPMENT	(10,221.00)		0.00	(14,189.00)
30-136-1670-00	ACCUM DEPR EQUIPMENT	(93,266.00)		0.00	(124,361.00)
30-136-1688-00	ACCUM DEPREC SOFTWARE	(5,026.00)		0.00	(5,689.15)
30-150-1250-00	PATIENT FUNDS EXCHANGE	(325.00)		0.00	(133.50)
30-200-2010-00	A/P ACCOUNTS PAYABLE	(2,392,268.00)		0.00	(2,549,465.93)
30-200-2401-00	A/P MGMT FEE PAYABLE	(21,553.00)		0.00	(6,466.59)
30-205-2030-00	ACCRUED EXPENSES	(149,859.00)		0.00	(163,626.98)
30-205-2033-00	ACCRUED AUDIT FEES	(1,573.00)		0.00	0.00
30-205-2035-00	ACCRUED PAYROLL	(253,600.00)		0.00	(305,505.51)
30-205-2036-00	ACCRUED VACATION PAY	(199,931.00)		0.00	(208,447.31)
30-210-2075-00	USER FEE PAYABLE	(370,302.00)		0.00	(753,601.14)
30-220-2214-00	PAYROLL ACCRUED PAYROLL TAXES	(13,571.00)		0.00	(13,570.66)
30-220-2216-00	PAYROLL MUTA	(3,473.00)		0.00	(3,472.77)
30-220-2219-00	PAYROLL FEDERAL TAX DEPOSITS	(48,011.00)		0.00	(625,239.11)
30-225-2223-00	PAYROLL FSA MEDICAL	(267.00)		0.00	(328.22)
30-225-2230-00	PAYROLL COL LIFE INSURANCE	(1,607.00)		0.00	(856.68)
30-225-2231-00	PAYROLL 401K LOANS	(81.00)		0.00	(81.00)
30-230-2251-01	CLA-True Deferred Revenue	(30,327.00)		0.00	0.00
30-230-2252-00	DEFERRED RENT	(1,122,412.00)		0.00	(0.40)
30-230-2253-00	SUSPENSE DOLLARS POLLING	(5,000.00)		0.00	(5,000.00)
30-240-2315-10	DUE TO/FROM BANE CONCORD	(358,288.00)		0.00	(651,396.34)
30-240-2405-00	Colonial ZBA Inter-Co	28,005.00		0.00	28,004.99
30-240-2411-00	EXCHANGE HANCOCK PARK	14,516.00		0.00	14,515.77
30-240-2411-10	Due to/from Hancock Park	(14,582.00)		0.00	(13,214.80)
30-240-2415-10	Due to/from Bay Path	2,074.00		0.00	1,441.89
30-240-2423-10	Due to/from Harbor House	(2,432.00)		0.00	(24,052.04)
30-240-2426-00	DUE CRANEVILLE	(3,650.00)		0.00	(19,866.60)
30-240-2427-00	DUE BOSTONIAN	3,713.00		0.00	8,259.50
30-240-2459-10	Due to from Brighton House	5,067.00		0.00	30,723.35
30-260-2770-00	RETAINED EARNINGS	1,556,471.00		0.00	2,185,978.36
<b>Subtotal [1] Balance Sheet</b>		<b>(373,061.00)</b>		<b>0.00</b>	<b>1,276,654.38</b>
<b>Subgroup : [2]</b>	<b>Income Statement</b>				
30-310-3000-00	PRIVATE ROOM & BOARD	(1,583,767.00)		0.00	(2,295,001.00)
30-310-3090-00	PRIVATE PY INCOME	(4,148.00)		0.00	(956.00)
30-310-3200-00	PRIVATE PHARMACY	178.00		0.00	(166.29)
30-310-3300-00	PRIVATE PT	(120.00)		0.00	(1,879.44)
30-311-3000-00	MEDICAID PENDING ROOM & BOARD	(128,961.00)		0.00	(549,013.48)
30-311-3090-00	MEDICAID PENDING PRIOR YEAR	88,853.00		0.00	102,033.34
30-315-3000-00	MEDICARE ROOM & BOARD	(2,751,679.00)		0.00	(3,290,081.15)
30-315-3090-00	MEDICARE PY INCOME	(13,514.00)		0.00	(1,848.18)
30-315-3200-00	MEDICARE PHARMACY	(119,730.00)		0.00	(126,577.03)
30-315-3210-00	MEDICARE IV THERAPY	(7,951.00)		0.00	(27,605.06)
30-315-3220-00	MEDICARE MED EQUIP	(1,316.00)		0.00	(3,932.56)
30-315-3230-00	MEDICARE LABS	(24,565.00)		0.00	(20,857.17)
30-315-3240-00	MEDICARE OXYGEN	(113.00)		0.00	(141.30)

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		12/31/2022			12/31/2023
30-315-3250-00	MEDICARE X-RAY	(4,025.00)		0.00	(2,450.00)
30-315-3270-00	MEDICARE AIR FLUIDIZED RENTAL	(2,416.00)		0.00	(1,496.00)
30-315-3300-00	MEDICARE PT	(502,755.00)		0.00	(501,590.16)
30-315-3301-00	MEDICARE PT EVAL	(47,258.00)		0.00	(43,046.06)
30-315-3310-00	MEDICARE OT	(494,089.00)		0.00	(473,596.00)
30-315-3311-00	MEDICARE OT EVAL	(47,832.00)		0.00	(43,114.80)
30-315-3320-00	MEDICARE SPEECH	(163,561.00)		0.00	(203,237.78)
30-315-3321-00	MEDICARE ST EVAL	(34,909.00)		0.00	(38,164.48)
30-315-3342-00	MEDICARE CONT ADJ OTHER	1,452,546.00		0.00	1,488,188.87
30-315-3382-00	MEDICARE OTHER IMAGING	(1,537.00)		0.00	(2,651.65)
30-315-3388-00	MEDICARE EKG/ECG	(119.00)		0.00	0.00
30-315-4900-00	MEDICARE SEQ CONT ADJ	29,427.00		0.00	60,476.40
30-320-3291-00	MED B FLU VACCINE INCOME	(1,793.00)		0.00	(43,929.30)
30-320-3300-00	MED B PT	(72,118.00)		0.00	(201,856.46)
30-320-3301-00	MED B PT EVALUATION	(5,478.00)		0.00	(11,731.10)
30-320-3310-00	MED B OT	(96,882.00)		0.00	(133,932.90)
30-320-3311-00	MED B OCCUPATIONAL THERAPY	(5,509.00)		0.00	(7,715.28)
30-320-3320-00	MED B SPEECH	(76,231.00)		0.00	(82,378.02)
30-320-3321-00	MED B ST EVAL	(6,966.00)		0.00	(9,652.52)
30-320-3342-00	MED B CONT ADJ OTHER	151,563.00		0.00	275,784.59
30-320-4900-00	MED B SEQUESTRATION	1,012.00		0.00	3,374.84
30-325-3000-00	MASS MEDICAID ROOM&BOARD	(6,494,126.00)		0.00	(5,273,032.06)
30-325-3010-00	MEDICAID COVID TRANS ADD-ON	(13,400.00)		0.00	(138,150.00)
30-325-3090-00	MEDICAID PY INCOME	(79,211.00)		0.00	(85,145.63)
30-325-3200-00	MEDICAID PHARMACY	(18,867.00)		0.00	(25,651.32)
30-325-3210-00	MEDICAID IV THERAPY	(13.00)		0.00	0.00
30-325-3230-00	MEDICAID LABS	(122.00)		0.00	(126.35)
30-325-3250-00	MEDICAID X-RAY	(67.00)		0.00	0.00
30-325-3300-00	MEDICAID PT	(2,614.00)		0.00	(7,176.08)
30-325-3301-00	MEDICAID PT EVAL	(228.00)		0.00	(680.76)
30-325-3310-00	MEDICAID OT	(3,706.00)		0.00	(6,944.76)
30-325-3311-00	MEDICAID OT EVAL	(920.00)		0.00	(680.76)
30-325-3320-00	MEDICAID SPEECH	(580.00)		0.00	0.00
30-325-3321-00	MEDICAID ST EVAL	(194.00)		0.00	0.00
30-325-3342-00	MEDICAID CONT ADJ OTHER	29,092.00		0.00	53,961.07
30-326-3000-00	MEDICAID MGD CARE ROOM & BOARD	(583,931.00)		0.00	(368,481.20)
30-326-3200-00	MEDICAID MGD CARE PHARMACY	(1,646.00)		0.00	2,709.03
30-326-3230-00	MEDICAID MGD CARE LABS	(206.00)		0.00	0.00
30-326-3320-00	MEDICAID MGD CARE SPEECH	(580.00)		0.00	(190.78)
30-326-3321-00	MEDICAID MGD CARE SPEECH EVAL	(194.00)		0.00	0.00
30-326-3342-00	MEDICAID MGD CARE CONT ADJ	2,544.00		0.00	(1,977.77)
30-330-3000-00	INSURANCE ROOM & BOARD	(498,131.00)		0.00	(265,998.06)
30-330-3090-00	INSURANCE PY INCOME	(3,000.00)		0.00	1,064.00
30-330-3200-00	INSURANCE PHARMACY	(60,569.00)		0.00	(72,541.31)
30-330-3210-00	INSURANCE IV THERAPY	(3,401.00)		0.00	(5,994.41)
30-330-3230-00	INSURANCE LABS	(9,615.00)		0.00	(11,684.66)
30-330-3240-00	INSURANCE OXYGEN	(4,696.00)		0.00	(3,804.42)
30-330-3250-00	INSURANCE X-RAY	(1,393.00)		0.00	(1,330.00)
30-330-3270-00	INSURANCE AIR FLUIDIZED RENTAL	(2,121.00)		0.00	(2,631.28)
30-330-3300-00	INSURANCE PT	(209,841.00)		0.00	(304,732.18)
30-330-3301-00	INSURANCE PT EVAL	(24,885.00)		0.00	(29,045.76)
30-330-3310-00	INSURANCE OT	(226,274.00)		0.00	(284,473.46)
30-330-3311-00	INSURANCE OT EVAL	(26,215.00)		0.00	(27,911.16)
30-330-3320-00	INSURANCE SPEECH	(65,286.00)		0.00	(105,896.04)
30-330-3321-00	INSURANCE ST EVAL	(15,686.00)		0.00	(22,618.76)
30-330-3342-00	INSURANCE CONT ADJ	631,778.00		0.00	839,733.17
30-330-3382-00	INSURANCE OTHER IMAGING	(1,218.00)		0.00	(1,056.81)
30-330-3388-00	INSURANCE EKG/ECG	(70.00)		0.00	0.00
30-330-3390-00	INSURANCE ROUTINE/COMPLEX	(35.00)		0.00	0.00
30-331-3342-00	OTHER INSURANCE CONT ADJ	660.00		0.00	0.00
30-335-3000-00	BC/BS ROOM & BOARD	(123,041.00)		0.00	(183,331.00)
30-335-3090-00	BC/BS PY INCOME	15,330.00		0.00	(204.00)
30-335-3200-00	BC/BS PHARMACY	(9,334.00)		0.00	(8,204.64)
30-335-3210-00	BC/BS IV THERAPY	(4,181.00)		0.00	0.00
30-335-3220-00	BC/BS MED EQUIP	(47.00)		0.00	(38.24)
30-335-3230-00	BC/BS LABS	(25.00)		0.00	(441.22)
30-335-3240-00	BC/BS OXYGEN	(5.00)		0.00	(10.93)
30-335-3250-00	BC/BS X-RAY	(70.00)		0.00	(140.00)
30-335-3300-00	BC/BS PT	(38,430.00)		0.00	(57,267.12)
30-335-3301-00	BC/BS PT EVAL	(4,110.00)		0.00	(6,353.76)
30-335-3310-00	BC/BS OT	(35,329.00)		0.00	(51,020.30)

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		12/31/2022			12/31/2023
30-335-3311-00	BC/BS OT EVAL	(4,379.00)		0.00	(6,353.76)
30-335-3320-00	BC/BS SPEECH	(7,762.00)		0.00	(20,976.28)
30-335-3321-00	BC/BS ST EVAL	(2,947.00)		0.00	(3,950.56)
30-335-3342-00	BC/BS CONT ADJ	106,225.00		0.00	154,877.94
30-340-3000-00	HARVARD ROOM & BOARD	(43,780.00)		0.00	(71,640.00)
30-340-3200-00	HARVARD PHARMACY	(4,455.00)		0.00	(4,784.68)
30-340-3210-00	HARVARD IV THERAPY	(12,918.00)		0.00	0.00
30-340-3230-00	HARVARD LABS	(586.00)		0.00	(448.75)
30-340-3300-00	HARVARD PT	(13,745.00)		0.00	(25,963.70)
30-340-3301-00	HARVARD PT EVAL	(1,370.00)		0.00	(2,042.28)
30-340-3310-00	HARVARD OT	(13,205.00)		0.00	(25,046.50)
30-340-3311-00	HARVARD OT EVAL	(1,380.00)		0.00	(2,042.28)
30-340-3320-00	HARVARD SPEECH	(5,009.00)		0.00	(6,438.50)
30-340-3321-00	HARVARD ST EVAL	(1,220.00)		0.00	(2,994.56)
30-340-3342-00	HARVARD CONT ADJ	54,477.00		0.00	70,376.53
30-340-3390-00	HARVARD ROUTINE/COMPLEX	(589.00)		0.00	(38.24)
30-345-3000-00	TUFTS ROOM & BOARD	(1,214,109.00)		0.00	(1,717,536.96)
30-345-3090-00	TUFTS PY INCOME	491.00		0.00	0.00
30-345-3200-00	TUFTS PHARMACY	(43,658.00)		0.00	(46,349.72)
30-345-3210-00	TUFTS IV THERAPY	(2,815.00)		0.00	(1,187.50)
30-345-3230-00	TUFTS LABS	(9,613.00)		0.00	(10,712.87)
30-345-3240-00	TUFTS OXYGEN	(49.00)		0.00	(102.54)
30-345-3250-00	TUFTS X-RAY	(1,350.00)		0.00	(980.00)
30-345-3270-00	TUFTS AIR FLUIDIZED RENTAL	(1,285.00)		0.00	(740.44)
30-345-3300-00	TUFTS PT	(239,661.00)		0.00	(190,088.76)
30-345-3301-00	TUFTS PT EVAL	(22,602.00)		0.00	(19,968.96)
30-345-3310-00	TUFTS OT	(247,768.00)		0.00	(179,453.98)
30-345-3311-00	TUFTS OT EVAL	(22,766.00)		0.00	(19,742.04)
30-345-3320-00	TUFTS SPEECH	(65,862.00)		0.00	(63,986.00)
30-345-3321-00	TUFTS ST EVAL	(3,232.00)		0.00	(4,716.04)
30-345-3342-00	TUFTS CONT ADJ	663,541.00		0.00	538,680.99
30-345-3382-00	TUFTS OTHER IMAGING	(602.00)		0.00	(194.52)
30-345-3390-00	TUFTS ROUTINE/COMPLEX	(2,881.00)		0.00	(457.62)
30-380-3880-00	INTEREST INCOME	(245.00)		0.00	(728.60)
30-385-3090-00	OTHER PRIOR YEAR INCOME	(5,806.00)		0.00	390.79
30-385-3790-00	OTHER MISCELLANEOUS INCOME	(1,255,348.00)		0.00	(1,375,844.40)
30-385-3880-00	OTHER INTEREST INCOME	(22.00)		0.00	(1,375.57)
30-400-4001-00	S&W ADMINISTRATION	122,278.00		0.00	205,687.59
30-400-4006-00	S&W RECEPTION	88,466.00		0.00	82,400.78
30-400-4007-00	S&W OFFICE	179,376.00		0.00	145,324.17
30-400-4010-98	S&W CLERICAL HO BILL-OUT	79,641.00		0.00	112,126.44
30-400-4151-00	PAYROLL/BKKP SERVICE	42,993.00		0.00	22,620.20
30-400-4160-00	MANAGEMENT FEE EXPENSE	739,312.00		0.00	846,845.19
30-400-4165-00	PROFESSIONAL SERVICES	16,543.00		0.00	21,242.14
30-400-4170-00	PURCHASED SERVICE FIXED	9,554.00		0.00	0.00
30-400-4211-00	HEP B/TB/FLU VACCINE	2,989.00		0.00	11,681.87
30-400-4220-00	COMPUTER EXPENSE	74,110.00		0.00	100,051.79
30-400-4220-98	COMPUTER EXPENSE BILL-OUT	5,165.00		0.00	0.00
30-400-4225-00	FIXED SOFTWARE EXPENSE	66,015.00		0.00	68,588.09
30-400-4240-00	PRINTING EXPENSE	1,231.00		0.00	0.00
30-400-4245-00	POSTAGE EXPENSE	1,808.00		0.00	1,869.05
30-400-4248-00	BANK CHARGES/FEEES	4,185.00		0.00	10,076.71
30-400-4250-00	OFFICE SUPPLIES & EXPENSE	29,203.00		0.00	19,031.73
30-400-4252-00	EQUIPMENT LEASE/RENT	17,790.00		0.00	27,741.09
30-400-4253-00	PERSONAL PROPERTY TAXES	146.00		0.00	158.83
30-400-4256-00	EMPLOYEES EDUCATION	1,697.00		0.00	945.00
30-400-4257-00	LATE CHARGES	8,128.00		0.00	28,285.97
30-400-4259-00	MISCELLANEOUS EXPENSE	7,418.00		0.00	2,370.44
30-400-4261-00	TELEPHONE	27,835.00		0.00	36,116.91
30-400-4263-00	TELEPHONE WIRELESS	2,332.00		0.00	0.00
30-400-4265-00	USER FEE	734,632.00		0.00	857,203.88
30-400-4270-00	TRAVEL/MILEAGE	111.00		0.00	400.61
30-400-4290-00	RECRUITMENT FEES	14,000.00		0.00	0.00
30-400-4295-00	ADVERTISING - HELP WANTED	67,730.00		0.00	43,988.78
30-400-4298-00	ADV/MARKETING PROMOTIONAL	7,018.00		0.00	3,779.21
30-400-4301-00	LICENSE DUES PT	13,950.00		0.00	19,247.87
30-400-4320-00	CORI CHECKS/BACKGROUND	3,087.00		0.00	3,326.67
30-400-4325-00	ACCOUNTING	9,647.00		0.00	18,297.92
30-400-4330-00	LEGAL	29,162.00		0.00	15,509.93
30-400-4331-00	APPEAL FEES	252.00		0.00	0.00
30-400-4336-00	401K EXPENSE	11,620.00		0.00	13,482.22

Client: **A285161 - Bane John Scott LLC**  
Engagement: **MDMC 2023 - Bane John Scott LLC**  
Period Ending: **12/31/2023**  
Trial Balance: **T01 - Master TB**  
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	1st PP-Mcaid	JE Ref #	MCD JE	MCAID
		12/31/2022			12/31/2023
30-400-4337-00	EMPLOYEE BENEFIT	5,509.00		0.00	7,537.27
30-400-4400-00	PAYROLL TAXES	521,918.00		0.00	544,326.98
30-400-4406-00	MA EMPLOYER MEDICAL LEAVE	36,527.00		0.00	20,322.70
30-400-4415-00	HEALTH INSURANCE	100,180.00		0.00	213,240.48
30-400-4417-00	DENTAL INSURANCE	(1,383.00)		0.00	394.46
30-400-4418-00	VISION INSURANCE	436.00		0.00	310.81
30-400-4425-00	WORKERS COMP INSURANCE	126,015.00		0.00	140,331.00
30-400-4452-00	INSURANCE LIABILITY & MALPRAC	115,971.00		0.00	124,621.59
30-400-4457-00	INTEREST WORKING CAPITAL	115,147.00		0.00	125,926.57
30-400-4495-00	PRIOR YEAR EXPENSE	(13,041.00)		0.00	0.00
30-400-4499-00	BAD DEBT EXPENSE	84,171.00		0.00	135,989.20
30-400-4500-00	MEDICAID SECONDARY BD EXP	4,097.00		0.00	4,725.75
30-400-4519-00	INTEREST OTHER	67,359.00		0.00	47,925.32
30-450-4510-00	REAL ESTATE TAXES	116,730.00		0.00	64,112.22
30-450-4535-00	RENT / MORTGAGE	1,688,089.00		0.00	1,715,096.69
30-450-4547-00	DEPRECIATION SOFTWARE	372.00		0.00	512.00
30-450-4568-00	DEPRECIATION IMPROVEMENTS LAND	3,804.00		0.00	0.00
30-450-4570-00	DEPRECIATION EQUIPMENT	9,480.00		0.00	9,480.00
30-450-4590-00	INSURANCE BUILDING & EQUIPMENT	19,649.00		0.00	27,767.95
30-510-4021-00	S&W MAINTENANCE	74,881.00		0.00	44,547.14
30-510-4042-00	S&W MAINTENANCE -SUPERVISOR	7,209.00		0.00	60,389.35
30-510-4167-00	PURCHASED SERVICE	121,014.00		0.00	201,158.64
30-510-4170-00	PURCHASED SERVICE - FIXED	85,438.00		0.00	4,533.81
30-510-4251-00	SUPPLIES & EXPENSE	24,934.00		0.00	25,550.45
30-510-5121-00	ELECTRICITY	111,499.00		0.00	120,808.20
30-510-5123-00	WATER & SEWERAGE	145,270.00		0.00	148,770.40
30-510-5127-00	GAS	62,122.00		0.00	54,535.54
30-510-5129-00	TREATMENT PLANT LEASE EXPENSE	(75.00)		0.00	0.00
30-520-4031-00	S&W DIETICIAN	91,405.00		0.00	88,883.14
30-520-4031-98	S&W DIETICIAN BILLOUT	4,128.00		0.00	7,303.20
30-520-4032-00	S&W DIETARY	255,969.00		0.00	254,783.93
30-520-4034-00	S&W COOKS	190,447.00		0.00	201,642.05
30-520-4042-00	S&W DIETARY SUPERVISOR	72,766.00		0.00	79,939.38
30-520-4167-00	PURCHASED SERVICE	3,155.00		0.00	9,138.20
30-520-4170-00	PURCHASED SERVICE - FIXED	418.00		0.00	515.42
30-520-4251-00	SUPPLIES & EXPENSE	58,416.00		0.00	36,451.97
30-520-4310-00	EMPLOYEE UNIFORMS	1,274.00		0.00	250.79
30-520-5220-00	FOOD	449,041.00		0.00	383,737.78
30-520-5223-00	DIETARY SUPPLEMENTS	23,531.00		0.00	25,462.11
30-530-4040-00	S&W LAUNDRY	56,002.00		0.00	85,902.91
30-530-4251-00	SUPPLIES & EXPENSE	10,838.00		0.00	12,831.84
30-530-5340-00	LINEN & BEDDING	10,217.00		0.00	9,025.45
30-540-4045-00	S&W HOUSEKEEPING	300,891.00		0.00	280,673.47
30-540-4251-00	SUPPLIES & EXPENSE	44,696.00		0.00	42,179.34
30-540-4310-00	EMPLOYEE UNIFORMS	451.00		0.00	1,286.00
30-600-4000-00	S&W DIRECTOR	114,997.00		0.00	169,365.96
30-600-4000-98	S&W DIRECTOR BILL-OUT	(4,500.00)		0.00	0.00
30-600-4005-00	S&W ASSISTANT DIRECTOR	(8,658.00)		0.00	44,277.75
30-600-4005-01	S&W LPN ASST DON	78,747.00		0.00	48,820.40
30-600-4051-00	S&W SUPERVISOR MEDICARE	112,489.00		0.00	18,829.34
30-600-4051-01	S&W LPN NURSING SUPERVISOR	115,770.00		0.00	25,677.16
30-600-4055-00	S&W STAFF DEVELOPMENT	112,803.00		0.00	36,789.17
30-600-4055-01	S&W LPN STAFF DEVELOPMENT	3,546.00		0.00	9,892.86
30-600-4057-00	S&W MDS	87,902.00		0.00	25,892.37
30-600-4057-01	S&W LPN MDS	46,863.00		0.00	162,801.61
30-600-4058-00	S&W MMQ	(1,816.00)		0.00	31.94
30-600-4058-01	S&W LPN MMQ	82.00		0.00	27,974.77
30-600-4061-00	S&W RN	670,731.00		0.00	922,332.75
30-600-4062-00	S&W ORIENTATION/ED RN	952.00		0.00	0.00
30-600-4066-00	S&W LPN	1,205,404.00		0.00	902,766.54
30-600-4068-00	S&W ORIENTATION/ED LPN	8,500.00		0.00	0.00
30-600-4068-50	S&W EDUC/CLASS LPN	1,015.00		0.00	0.00
30-600-4071-00	S&W NURSES AIDE	1,926,615.00		0.00	1,886,016.10
30-600-4072-00	S&W ORIENTATION/ED C.N.A.	5,261.00		0.00	0.00
30-600-4072-50	S&W EDUC/CLASS CNA	2,479.00		0.00	0.00
30-600-4073-00	S&W UNIT MANAGER	117,240.00		0.00	156,380.47
30-600-4073-01	S&W LPN UNIT MANAGER	142,553.00		0.00	99,520.24
30-600-4075-00	S&W MEDICAL RECORDS	1,039.00		0.00	44,214.71
30-600-4079-00	S&W WARD CLERK	67,720.00		0.00	6,818.65
30-600-4080-00	S&W CENTRAL SUPPLY	10,685.00		0.00	11,705.01
30-600-4083-00	S&W SCHEDULER	52,749.00		0.00	47,578.69

Client: **A285161 - Bane John Scott LLC**  
Engagement: **MDMC 2023 - Bane John Scott LLC**  
Period Ending: **12/31/2023**  
Trial Balance: **T01 - Master TB**  
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	1st PP-Mcaid	JE Ref #	MCD JE	MCAID
		12/31/2022			12/31/2023
30-600-6036-00	PURCHASED SERVICE RN	111,655.00		0.00	355,001.46
30-600-6037-00	PURCHASED SERVICE RN MEDICARE	43,177.00		0.00	0.00
30-600-6046-00	PURCHASED SERVICE LPN	210,254.00		0.00	227,808.86
30-600-6055-00	PURCHASED SERVICE NA	195,341.00		0.00	0.00
30-600-6056-00	PURCHASED SERVICE NA	35,712.00		0.00	242,566.39
30-600-6075-00	SUPPLIES NURSING MEDICARE	246,617.00		0.00	0.00
30-650-6511-00	MEDICAL DIRECTOR	10,800.00		0.00	10,800.00
30-650-6514-00	EMPLOYEE PHYSICALS	380.00		0.00	200.00
30-650-6530-00	PHARMACY CONSULT	14,231.00		0.00	13,943.38
30-650-6540-00	PSYCHIATRIC CONSULT	448.00		0.00	0.00
30-650-6545-00	SOC SERV CONSULTANT	5,709.00		0.00	37,015.00
30-650-6560-00	OT SUPPLIES	148.00		0.00	830.89
30-650-6572-00	PT CONSULTANT	14.00		0.00	0.00
30-650-6580-00	PT SUPPLIES	541.00		0.00	305.74
30-680-4106-00	S&W ADMIN & SOCIAL SERVICE	68,210.00		0.00	70,071.08
30-680-4107-00	S&W SOCIAL SERVICE	108,675.00		0.00	95,162.01
30-700-4042-00	S&W RECREATION SUPERVISOR	72,872.00		0.00	75,485.15
30-700-4111-00	S&W RECREATION	92,285.00		0.00	97,656.20
30-700-4251-00	SUPPLIES & EXPENSE	2,486.00		0.00	2,477.55
30-700-5120-00	CABLE TV SERVICES	22,230.00		0.00	23,814.57
30-700-7045-00	PROGRAMS & ENTERTAINMENT	4,535.00		0.00	535.00
30-770-7770-00	PRIV AIR FLUIDIZED THERAPY	3,351.00		0.00	331.50
30-772-6091-00	MCARE ANCII MEDICAL SUPPLIES	185.00		0.00	0.00
30-772-7700-00	MCARE ANCIL PHARMACY	109,990.00		0.00	144,259.93
30-772-7730-00	MCARE ANCI LABS	24,722.00		0.00	20,977.94
30-772-7740-00	MCARE ANCI OXYGEN	149.00		0.00	163.46
30-772-7750-00	MCARE ANCI X-RAY	4,915.00		0.00	2,991.44
30-772-7760-00	MCARE ANCI AMBULANCE	14,657.00		0.00	31,816.05
30-772-7770-00	MCARE AIR FLUIDIZED THERAPY	2,532.00		0.00	1,496.00
30-772-7799-00	MCARE MISC CONSOLIDATED BILLI	529.00		0.00	245.00
30-772-7982-00	MCARE ANCI OTHER IMAGING	1,750.00		0.00	5,291.31
30-772-7988-00	MCARE EKG/ECG	119.00		0.00	0.00
30-772-7990-00	MCARE ANCI ROUTINE/CMPLX	1,860.00		0.00	3,359.36
30-776-6091-00	MCAID ANCI MEDICAL SUPPLIES	577.00		0.00	171.82
30-776-7700-00	MCAID ANCIL PHARMACY	12,707.00		0.00	11,445.58
30-776-7720-00	MCAID ANCIL MED EQUIP	3,791.00		0.00	941.91
30-776-7740-00	MCAID ANCIL OXYGEN	199.00		0.00	352.85
30-776-7742-00	MCAID RESPIRATORY THERAPY	35.00		0.00	0.00
30-776-7760-00	MCAID ANCIL AMBULANCE	7,901.00		0.00	11,084.61
30-776-7770-00	MCAID AIR FLUIDIZED THERAPY	11,604.00		0.00	1,053.78
30-776-7990-00	MCAID ANCI ROUTINE/CMPLX	1,586.00		0.00	6,754.61
30-778-7700-00	MGD ANCIL PHARMACY	125,135.00		0.00	123,251.79
30-778-7730-00	MGD ANCIL LABS	20,177.00		0.00	23,501.93
30-778-7740-00	MGD ANCIL OXYGEN	306.00		0.00	289.94
30-778-7750-00	MGD ANCIL X-RAY	2,857.00		0.00	2,520.00
30-778-7760-00	MGD ANCIL AMBULANCE	2,240.00		0.00	300.00
30-778-7770-00	MGD AIR FLUIDIZED THERAPY	4,389.00		0.00	3,873.22
30-778-7982-00	MGD OTHER IMAGING	2,048.00		0.00	856.33
30-778-7988-00	MGD ANCIL EKG/ECG	93.00		0.00	0.00
30-778-7990-00	MGD ANCI ROUTINE/CMPLX	8,561.00		0.00	4,615.87
30-802-7800-00	MCARE THER PT	181,646.00		0.00	171,358.23
30-802-7810-00	MCARE THER OT	174,870.00		0.00	159,575.65
30-802-7820-00	MCARE THER ST	64,107.00		0.00	66,676.94
30-804-7800-00	MED B THER PT	28,424.00		0.00	74,724.23
30-804-7810-00	MEDB THER OT	39,589.00		0.00	50,455.51
30-804-7820-00	MED B THER ST	29,655.00		0.00	34,735.17
30-804-7825-00	MED B OTHER PT THERAPY	6,177.00		0.00	14,920.86
30-804-7826-00	MED B THER OTHER OT	7,471.00		0.00	8,312.29
30-804-7827-00	MED B THER OTHER SPEECH	1,859.00		0.00	13,339.46
30-806-7800-00	MCAID THER PT	1,108.00		0.00	1,172.90
30-806-7810-00	MCAID THER OT	1,499.00		0.00	310.50
30-806-7820-00	MCAID THER ST	720.00		0.00	267.38
30-808-7800-00	MGD THERAP PT	108,133.00		0.00	126,387.43
30-808-7810-00	MGD THERAP OT	109,747.00		0.00	117,955.46
30-808-7820-00	MGD THERAP ST	26,852.00		0.00	35,306.01
30-860-8030-00	COVID 19 EXPENSES	232,822.00		0.00	77.02
30-900-9999-00	EXTRAORDINARY	32,914.00		0.00	0.00
30-950-7730-00	PRIOR YEAR OTHER EXPENSE	4,881.00		0.00	(13,412.24)
<b>Subtotal [2] Income Statement</b>		<b>373,061.00</b>		<b>0.00</b>	<b>(1,276,654.38)</b>
<b>Total [TB] Trial Balance</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>

Client: **A285161 - Bane John Scott LLC**  
Engagement: **MDMC 2023 - Bane John Scott LLC**  
Period Ending: **12/31/2023**  
Trial Balance: **T01 - Master TB**  
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	1st PP-Mcaid	JE Ref #	MCD JE	MCAID
		12/31/2022			12/31/2023
	Sum of Account Groups	0.00		0.00	0.00
	Net (Income) Loss	0.00		0.00	0.00

Tickmarks

{a}	
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Client: **A285161 - Bane John Scott LLC**  
Engagement: **MDMC 2023 - Bane John Scott LLC**  
Period Ending: **12/31/2023**  
Trial Balance: **T01 - Master TB**  
Workpaper: **T:02 - MCD SNF-CR Groupings**

Account	Description	MCAID 12/31/2023	1st PP-Mcaid 12/31/2022
<b>Group : [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>		
<b>Subgroup : None</b>			
30-100-1035-00	CASH PETTY CASH	750.00	750.00
<b>Subtotal : None</b>		<b>750.00</b>	<b>750.00</b>
<b>Total [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>	<b>750.00</b>	<b>750.00</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	2,049,671.66	1,836,223.00
<b>Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)</b>		<b>2,049,671.66</b>	<b>1,836,223.00</b>
<b>Total [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>	<b>2,049,671.66</b>	<b>1,836,223.00</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 ACCOUN	(285,172.82)	(191,336.00)
<b>Subtotal : None</b>		<b>(285,172.82)</b>	<b>(191,336.00)</b>
<b>Total [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>	<b>(285,172.82)</b>	<b>(191,336.00)</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	12,766,950.30	12,709,165.00
30-100-1010-50	MASTER INTER-CO	(12,372,481.61)	(10,534,494.00)
30-100-1012-00	CASH DISBURSEMENT	(17,379.97)	(2,005,997.00)
30-100-1014-00	CASH CITIZENS - BOS	(17,628,130.60)	(2,846,219.00)
30-100-1017-00	CASH CITIZENS	20,412,094.58	3,632,317.00
30-240-2310-10	DUE TO/FROM BANE CARE MGT	24,525.25	0.00
30-240-2315-10	DUE TO/FROM BANE CONCORD	(651,396.34)	(358,288.00)
30-240-2317-00	DUE TO/FROM LEDGEWOOD	(1,777.50)	0.00
30-240-2405-00	Colonial ZBA Inter-Co	28,004.99	28,005.00
30-240-2411-00	EXCHANGE HANCOCK PARK	14,515.77	14,516.00
30-240-2411-10	Due to/from Hancock Park	(13,214.80)	(14,582.00)
30-240-2415-10	Due to/from Bay Path	1,441.89	2,074.00
30-240-2423-10	Due to/from Harbor House	(24,052.04)	(2,432.00)
30-240-2425-00	DUE SPRINGSIDE	225.00	0.00
30-240-2426-00	DUE CRANEVILLE	(19,866.60)	(3,650.00)
30-240-2427-00	DUE BOSTONIAN	8,259.50	3,713.00
30-240-2459-10	Due to from Brighton House	30,723.35	5,067.00
<b>Subtotal : None</b>		<b>2,558,441.17</b>	<b>629,195.00</b>
<b>Total [S6L1.8C1]</b>	<b>Receivable from Affiliates/Related Parties</b>	<b>2,558,441.17</b>	<b>629,195.00</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>

**Group : [S6L1.11C1] Other Receivables**

**Subgroup : None**

30-105-1061-00	A/R EXCHANGE	11,773.39	16,113.00
30-105-1065-00	A/R OTHER	49,603.14	16,822.00
30-150-1250-00	PATIENT FUNDS EXCHANGE	(133.50)	(325.00)
<b>Subtotal : None</b>		<b>61,243.03</b>	<b>32,610.00</b>
<b>Total [S6L1.11C1]</b>	<b>Other Receivables</b>	<b>61,243.03</b>	<b>32,610.00</b>

**Group : [S6L1.13C1] Prepaid Insurance**

**Subgroup : None**

30-120-1280-00	PREPAID INSURANCE	27,864.25	11,007.00
30-120-1281-00	PREPAID WORKERS COMP INS	12,849.00	14,143.00
<b>Subtotal : None</b>		<b>40,713.25</b>	<b>25,150.00</b>
<b>Total [S6L1.13C1]</b>	<b>Prepaid Insurance</b>	<b>40,713.25</b>	<b>25,150.00</b>

**Group : [S6L1.15C1] Other Prepaid Expenses**

**Subgroup : None**

30-120-1300-00	PREPD EXPENSE OTHER	75,798.51	64,599.00
<b>Subtotal : None</b>		<b>75,798.51</b>	<b>64,599.00</b>
<b>Total [S6L1.15C1]</b>	<b>Other Prepaid Expenses</b>	<b>75,798.51</b>	<b>64,599.00</b>

**Group : [S6L1.17C1] Other Current Assets**

**Subgroup : None**

30-150-1951-00	ROU ASSET	11,277,168.00	0.00
<b>Subtotal : None</b>		<b>11,277,168.00</b>	<b>0.00</b>
<b>Total [S6L1.17C1]</b>	<b>Other Current Assets</b>	<b>11,277,168.00</b>	<b>0.00</b>

**Group : [S6L2.3C1] Improvements - Cost**

**Subgroup : [S6L2.3C] Building Improvements**

30-135-1561-00	BUILDING IMPROVEMENTS	275,914.61	257,452.00
<b>Subtotal [S6L2.3C1A] Building Improvements</b>		<b>275,914.61</b>	<b>257,452.00</b>

**Subgroup : [S6L2.3C] A/D Building Improvements**

30-136-1561-00	ACCUM DEPR BUILDING IMROVEMEN	(68,597.00)	(46,006.00)
<b>Subtotal [S6L2.3C1D] A/D Building Improvements</b>		<b>(68,597.00)</b>	<b>(46,006.00)</b>

<b>Total [S6L2.3C1]</b>	<b>Improvements - Cost</b>	<b>207,317.61</b>	<b>211,446.00</b>
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**Group : [S6L2.4C1] Equipment**

**Subgroup : [S6L2.4C] Equipment Cost**

30-135-1641-00	COMPUTER EQUIPMENT	43,818.21	41,008.00
30-135-1670-00	EQUIPMENT	442,250.06	324,026.00
<b>Subtotal [S6L2.4C1A] Equipment Cost</b>		<b>486,068.27</b>	<b>365,034.00</b>

**Subgroup : [S6L2.4C] A/D Equipment**

30-136-1641-00	ACCUM DEPR COMPUTER EQUIPMENT	(14,189.00)	(10,221.00)
30-136-1670-00	ACCUM DEPR EQUIPMENT	(124,361.00)	(93,266.00)
<b>Subtotal [S6L2.4C1b] A/D Equipment</b>		<b>(138,550.00)</b>	<b>(103,487.00)</b>

<b>Total [S6L2.4C1]</b>	<b>Equipment</b>	<b>347,518.27</b>	<b>261,547.00</b>
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**Group : [S6L2.5C1] Software/Limited Life Assets**

**Subgroup : [S6L2.5C] Software Cost**

30-135-1688-00	SOFTWARE	6,392.65	5,178.00
<b>Subtotal [S6L2.5C1A] Software Cost</b>		<b>6,392.65</b>	<b>5,178.00</b>

<b>Subgroup : [S6L2.5C· A/D Software</b>			
30-136-1688-00	ACCUM DEPREC SOFTWARE	(5,689.15)	(5,026.00)
<b>Subtotal [S6L2.5C1B] A/D Software</b>		<b>(5,689.15)</b>	<b>(5,026.00)</b>
<b>Total [S6L2.5C1] Software/Limited Life Assets</b>		<b>703.50</b>	<b>152.00</b>
<b>Group : [S6L5.1C1] Trade Payable</b>			
<b>Subgroup : None</b>			
30-100-1011-00	CASH COLLECTION	(9,102.80)	(10,103.00)
30-200-2010-00	A/P ACCOUNTS PAYABLE	(2,549,465.93)	(2,392,268.00)
30-230-2253-00	SUSPENSE DOLLARS POLLING	(5,000.00)	(5,000.00)
30-230-2254-00	SUSPENSE DOLLARS	(10.00)	0.00
<b>Subtotal : None</b>		<b>(2,563,578.73)</b>	<b>(2,407,371.00)</b>
<b>Total [S6L5.1C1] Trade Payable</b>		<b>(2,563,578.73)</b>	<b>(2,407,371.00)</b>
<b>Group : [S6L5.2C1] Accrued Expenses</b>			
<b>Subgroup : None</b>			
30-120-1301-00	PREPAID HEALTH INSURANCE	(88,278.70)	(206,944.00)
30-200-2401-00	A/P MGMT FEE PAYABLE	(6,466.59)	(21,553.00)
30-205-2030-00	ACCRUED EXPENSES	(163,626.98)	(149,859.00)
30-205-2033-00	ACCRUED AUDIT FEES	0.00	(1,573.00)
30-210-2075-00	USER FEE PAYABLE	(753,601.14)	(370,302.00)
<b>Subtotal : None</b>		<b>(1,011,973.41)</b>	<b>(750,231.00)</b>
<b>Total [S6L5.2C1] Accrued Expenses</b>		<b>(1,011,973.41)</b>	<b>(750,231.00)</b>
<b>Group : [S6L5.3C1] Due to Insurance Payers</b>			
<b>Subgroup : [S6L5.3C· Due Medicaid MA - Nursing Care</b>			
30-200-2012-00	DUE TO/FROM MEDICAID	(77,247.74)	0.00
<b>Subtotal [S6L5.3C1B] Due Medicaid MA - Nursing Care</b>		<b>(77,247.74)</b>	<b>0.00</b>
<b>Total [S6L5.3C1] Due to Insurance Payers</b>		<b>(77,247.74)</b>	<b>0.00</b>
<b>Group : [S6L5.7C1] Accrued Salaries &amp; Payroll Liabilities</b>			
<b>Subgroup : [S6L5.7C· Accrued Salaaries</b>			
30-100-1020-00	CASH PAYROLL	(16,486.49)	(16,486.00)
30-205-2035-00	ACCRUED PAYROLL	(305,505.51)	(253,600.00)
30-205-2036-00	ACCRUED VACATION PAY	(208,447.31)	(199,931.00)
<b>Subtotal [S6L5.7C1A] Accrued Salaaries</b>		<b>(530,439.31)</b>	<b>(470,017.00)</b>
<b>Subgroup : [S6L5.7C· Accrued Payroll Taxes Withheld</b>			
30-220-2213-00	PAYROLL STATE WITHHOLDING	75,189.81	0.00
30-225-2225-00	PAYROLL 401K WITHHOLDING	0.04	0.00
30-225-2227-00	PAYROLL WITHHOLDING OTHER	0.02	0.00
<b>Subtotal [S6L5.7C1B] Accrued Payroll Taxes Withheld</b>		<b>75,189.87</b>	<b>0.00</b>
<b>Subgroup : [S6L5.7C· Accrued Pauroll Taxes Payable</b>			
30-220-2214-00	PAYROLL ACCRUED PAYROLL TAXES	(13,570.66)	(13,571.00)
30-220-2216-00	PAYROLL MUTA	(3,472.77)	(3,473.00)
30-220-2219-00	PAYROLL FEDERAL TAX DEPOSITS	(625,239.11)	(48,011.00)
<b>Subtotal [S6L5.7C1C] Accrued Pauroll Taxes Payable</b>		<b>(642,282.54)</b>	<b>(65,055.00)</b>
<b>Subgroup : [S6L5.7C· Other Payroll Liabilities</b>			
30-225-2223-00	PAYROLL FSA MEDICAL	(328.22)	(267.00)
30-225-2230-00	PAYROLL COL LIFE INSURANCE	(856.68)	(1,607.00)

30-225-2231-00	PAYROLL 401K LOANS	(81.00)	(81.00)
30-260-2767-00	CONTRIBUTIONS	(42,987.00)	0.00
<b>Subtotal [S6L5.7C1D] Other Payroll Liabilities</b>		<b>(44,252.90)</b>	<b>(1,955.00)</b>
<b>Total [S6L5.7C1]</b>	<b>Accrued Salaries &amp; Payroll Liabilities</b>	<b>(1,141,784.88)</b>	<b>(537,027.00)</b>
<b>Group : [S6L5.10C1] Other Current Liabilities</b>			
<b>Subgroup : None</b>			
30-230-2251-01	CLA-True Deferred Revenue	0.00	(30,327.00)
30-230-2252-00	DEFERRED RENT	(0.40)	(1,122,412.00)
30-235-2306-00	LEASE - ST	(679,790.00)	0.00
30-235-2307-00	LEASE - LT	(11,816,601.00)	0.00
<b>Subtotal : None</b>		<b>(12,496,391.40)</b>	<b>(1,152,739.00)</b>
<b>Total [S6L5.10C1]</b>	<b>Other Current Liabilities</b>	<b>(12,496,391.40)</b>	<b>(1,152,739.00)</b>
<b>Group : [S6L8C.7C4] Owners Equity Balance-Dividends Paid</b>			
<b>Subgroup : None</b>			
30-260-2770-00	RETAINED EARNINGS	2,185,978.36	1,556,471.00
<b>Subtotal : None</b>		<b>2,185,978.36</b>	<b>1,556,471.00</b>
<b>Total [S6L8C.7C4]</b>	<b>Owners Equity Balance-Dividends Paid</b>	<b>2,185,978.36</b>	<b>1,556,471.00</b>
<b>Group : [S2L1.1C1] Private Pay</b>			
<b>Subgroup : None</b>			
30-310-3000-00	PRIVATE ROOM & BOARD	(2,295,001.00)	(1,583,767.00)
<b>Subtotal : None</b>		<b>(2,295,001.00)</b>	<b>(1,583,767.00)</b>
<b>Total [S2L1.1C1]</b>	<b>Private Pay</b>	<b>(2,295,001.00)</b>	<b>(1,583,767.00)</b>
<b>Group : [S2L1.2C1] Commerical Managed Care</b>			
<b>Subgroup : None</b>			
30-330-3000-00	INSURANCE ROOM & BOARD	(265,998.06)	(498,131.00)
<b>Subtotal : None</b>		<b>(265,998.06)</b>	<b>(498,131.00)</b>
<b>Total [S2L1.2C1]</b>	<b>Commerical Managed Care</b>	<b>(265,998.06)</b>	<b>(498,131.00)</b>
<b>Group : [S2L1.4C1] Medicare-Fee-For-Service</b>			
<b>Subgroup : None</b>			
30-315-3000-00	MEDICARE ROOM & BOARD	(3,290,081.15)	(2,751,679.00)
<b>Subtotal : None</b>		<b>(3,290,081.15)</b>	<b>(2,751,679.00)</b>
<b>Total [S2L1.4C1]</b>	<b>Medicare-Fee-For-Service</b>	<b>(3,290,081.15)</b>	<b>(2,751,679.00)</b>
<b>Group : [S2L1.5C1] Medicare Managed Care (Part C)</b>			
<b>Subgroup : None</b>			
30-340-3000-00	HARVARD ROOM & BOARD	(71,640.00)	(43,780.00)
30-345-3000-00	TUFTS ROOM & BOARD	(1,717,536.96)	(1,214,109.00)
<b>Subtotal : None</b>		<b>(1,789,176.96)</b>	<b>(1,257,889.00)</b>
<b>Total [S2L1.5C1]</b>	<b>Medicare Managed Care (Part C)</b>	<b>(1,789,176.96)</b>	<b>(1,257,889.00)</b>
<b>Group : [S2L1.6C1] MassHealth Fee-for-Service</b>			
<b>Subgroup : None</b>			
30-311-3000-00	MEDICAID PENDING ROOM & BOARD	(549,013.48)	(128,961.00)
30-311-3090-00	MEDICAID PENDING PRIOR YEAR	102,033.34	88,853.00
30-325-3000-00	MASS MEDICAID ROOM&BOARD	(5,273,032.06)	(6,494,126.00)
<b>Subtotal : None</b>		<b>(5,720,012.20)</b>	<b>(6,534,234.00)</b>
<b>Total [S2L1.6C1]</b>	<b>MassHealth Fee-for-Service</b>	<b>(5,720,012.20)</b>	<b>(6,534,234.00)</b>
<b>Group : [S2L1.8C1] Senior Care Options</b>			

**Subgroup : None**

30-326-3000-00	MEDICAID MGD CARE ROOM & BOARD	(368,481.20)	(583,931.00)
30-335-3000-00	BC/BS ROOM & BOARD	(183,331.00)	(123,041.00)
<b>Subtotal : None</b>		<b>(551,812.20)</b>	<b>(706,972.00)</b>
<b>Total [S2L1.8C1]</b>	<b>Senior Care Options</b>	<b>(551,812.20)</b>	<b>(706,972.00)</b>

**Group : [S2L1.12C1] Medicaid Patient Paid Amount****Subgroup : None**

30226	MEDICAID RESOURCE INC	(1,243,403.00)	0.00
<b>Subtotal : None</b>		<b>(1,243,403.00)</b>	<b>0.00</b>
<b>Total [S2L1.12C1]</b>	<b>Medicaid Patient Paid Amount</b>	<b>(1,243,403.00)</b>	<b>0.00</b>

**Group : [S2L1.2C2] Ancillary-Commerical Managed Care****Subgroup : None**

30-326-3321-00	MEDICAID MGD CARE SPEECH EVAL	0.00	(194.00)
30-330-3200-00	INSURANCE PHARMACY	(72,541.31)	(60,569.00)
30-330-3210-00	INSURANCE IV THERAPY	(5,994.41)	(3,401.00)
30-330-3230-00	INSURANCE LABS	(11,684.66)	(9,615.00)
30-330-3240-00	INSURANCE OXYGEN	(3,804.42)	(4,696.00)
30-330-3250-00	INSURANCE X-RAY	(1,330.00)	(1,393.00)
30-330-3270-00	INSURANCE AIR FLUIDIZED RENTAL	(2,631.28)	(2,121.00)
30-330-3300-00	INSURANCE PT	(304,732.18)	(209,841.00)
30-330-3301-00	INSURANCE PT EVAL	(29,045.76)	(24,885.00)
30-330-3310-00	INSURANCE OT	(284,473.46)	(226,274.00)
30-330-3311-00	INSURANCE OT EVAL	(27,911.16)	(26,215.00)
30-330-3320-00	INSURANCE SPEECH	(105,896.04)	(65,286.00)
30-330-3321-00	INSURANCE ST EVAL	(22,618.76)	(15,686.00)
30-330-3342-00	INSURANCE CONT ADJ	839,733.17	631,778.00
30-330-3382-00	INSURANCE OTHER IMAGING	(1,056.81)	(1,218.00)
30-330-3388-00	INSURANCE EKG/ECG	0.00	(70.00)
30-330-3390-00	INSURANCE ROUTINE/COMPLEX	0.00	(35.00)
30-331-3342-00	OTHER INSURANCE CONT ADJ	0.00	660.00
30-335-3200-00	BC/BS PHARMACY	(8,204.64)	(9,334.00)
30-335-3210-00	BC/BS IV THERAPY	0.00	(4,181.00)
30-335-3220-00	BC/BS MED EQUIP	(38.24)	(47.00)
30-335-3230-00	BC/BS LABS	(441.22)	(25.00)
30-335-3240-00	BC/BS OXYGEN	(10.93)	(5.00)
30-335-3250-00	BC/BS X-RAY	(140.00)	(70.00)
30-335-3300-00	BC/BS PT	(57,267.12)	(38,430.00)
30-335-3301-00	BC/BS PT EVAL	(6,353.76)	(4,110.00)
30-335-3310-00	BC/BS OT	(51,020.30)	(35,329.00)
30-335-3311-00	BC/BS OT EVAL	(6,353.76)	(4,379.00)
30-335-3320-00	BC/BS SPEECH	(20,976.28)	(7,762.00)
30-335-3321-00	BC/BS ST EVAL	(3,950.56)	(2,947.00)
30-335-3342-00	BC/BS CONT ADJ	154,877.94	106,225.00
30-340-3200-00	HARVARD PHARMACY	(4,784.68)	(4,455.00)
30-340-3210-00	HARVARD IV THERAPY	0.00	(12,918.00)
30-340-3230-00	HARVARD LABS	(448.75)	(586.00)
30-340-3250-00	HARVARD X-RAY	(70.00)	0.00
30-340-3270-00	HARVARD AIR FLUDIZED RENTAL	(501.50)	0.00
30-340-3300-00	HARVARD PT	(25,963.70)	(13,745.00)
30-340-3301-00	HARVARD PT EVAL	(2,042.28)	(1,370.00)
30-340-3310-00	HARVARD OT	(25,046.50)	(13,205.00)
30-340-3311-00	HARVARD OT EVAL	(2,042.28)	(1,380.00)
30-340-3320-00	HARVARD SPEECH	(6,438.50)	(5,009.00)
30-340-3321-00	HARVARD ST EVAL	(2,994.56)	(1,220.00)

30-340-3342-00	HARVARD CONT ADJ	70,376.53	54,477.00
30-340-3390-00	HARVARD ROUTINE/COMPLEX	(38.24)	(589.00)
30-345-3200-00	TUFTS PHARMACY	(46,349.72)	(43,658.00)
30-345-3210-00	TUFTS IV THERAPY	(1,187.50)	(2,815.00)
30-345-3230-00	TUFTS LABS	(10,712.87)	(9,613.00)
30-345-3240-00	TUFTS OXYGEN	(102.54)	(49.00)
30-345-3250-00	TUFTS X-RAY	(980.00)	(1,350.00)
30-345-3270-00	TUFTS AIR FLUIDIZED RENTAL	(740.44)	(1,285.00)
30-345-3300-00	TUFTS PT	(190,088.76)	(239,661.00)
30-345-3301-00	TUFTS PT EVAL	(19,968.96)	(22,602.00)
30-345-3310-00	TUFTS OT	(179,453.98)	(247,768.00)
30-345-3311-00	TUFTS OT EVAL	(19,742.04)	(22,766.00)
30-345-3320-00	TUFTS SPEECH	(63,986.00)	(65,862.00)
30-345-3321-00	TUFTS ST EVAL	(4,716.04)	(3,232.00)
30-345-3342-00	TUFTS CONT ADJ	538,680.99	663,541.00
30-345-3382-00	TUFTS OTHER IMAGING	(194.52)	(602.00)
30-345-3390-00	TUFTS ROUTINE/COMPLEX	(457.62)	(2,881.00)
<b>Subtotal : None</b>		<b>(33,860.41)</b>	<b>(20,058.00)</b>
<b>Total [S2L1.2C2]</b>	<b>Ancillary-Commerical Managed Care</b>	<b>(33,860.41)</b>	<b>(20,058.00)</b>

**Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service**

**Subgroup : None**

30-310-3200-00	PRIVATE PHARMACY	(166.29)	178.00
30-310-3230-00	PRIVATE LABS	(73.59)	0.00
30-310-3300-00	PRIVATE PT	(1,879.44)	(120.00)
30-310-3301-00	PRIVATE PT EVAL	(226.92)	0.00
30-310-3310-00	PRIVATE OT	(1,897.74)	0.00
30-310-3311-00	PRIVATE OT EVAL	(226.92)	0.00
30-315-3200-00	MEDICARE PHARMACY	(126,577.03)	(119,730.00)
30-315-3210-00	MEDICARE IV THERAPY	(27,605.06)	(7,951.00)
30-315-3220-00	MEDICARE MED EQUIP	(3,932.56)	(1,316.00)
30-315-3230-00	MEDICARE LABS	(20,857.17)	(24,565.00)
30-315-3240-00	MEDICARE OXYGEN	(141.30)	(113.00)
30-315-3250-00	MEDICARE X-RAY	(2,450.00)	(4,025.00)
30-315-3270-00	MEDICARE AIR FLUIDIZED RENTAL	(1,496.00)	(2,416.00)
30-315-3300-00	MEDICARE PT	(501,590.16)	(502,755.00)
30-315-3301-00	MEDICARE PT EVAL	(43,046.06)	(47,258.00)
30-315-3310-00	MEDICARE OT	(473,596.00)	(494,089.00)
30-315-3311-00	MEDICARE OT EVAL	(43,114.80)	(47,832.00)
30-315-3320-00	MEDICARE SPEECH	(203,237.78)	(163,561.00)
30-315-3321-00	MEDICARE ST EVAL	(38,164.48)	(34,909.00)
30-315-3342-00	MEDICARE CONT ADJ OTHER	1,488,188.87	1,452,546.00
30-315-3382-00	MEDICARE OTHER IMAGING	(2,651.65)	(1,537.00)
30-315-3388-00	MEDICARE EKG/ECG	0.00	(119.00)
30-315-4900-00	MEDICARE SEQ CONT ADJ	60,476.40	29,427.00
30-315-4905-00	MEDICARE ACO CONT ADJ	(1,043.28)	0.00
30-320-3291-00	MED B FLU VACCINE INCOME	(43,929.30)	(1,793.00)
30-320-3300-00	MED B PT	(201,856.46)	(72,118.00)
30-320-3301-00	MED B PT EVALUATION	(11,731.10)	(5,478.00)
30-320-3310-00	MED B OT	(133,932.90)	(96,882.00)
30-320-3311-00	MED B OCCUPATIONAL THERAPY	(7,715.28)	(5,509.00)
30-320-3320-00	MED B SPEECH	(82,378.02)	(76,231.00)
30-320-3321-00	MED B ST EVAL	(9,652.52)	(6,966.00)
30-320-3342-00	MED B CONT ADJ OTHER	275,784.59	151,563.00
30-320-4900-00	MED B SEQUESTRATION	3,374.84	1,012.00
30-325-3200-00	MEDICAID PHARMACY	(25,651.32)	(18,867.00)

30-325-3210-00	MEDICAID IV THERAPY	0.00	(13.00)
30-325-3230-00	MEDICAID LABS	(126.35)	(122.00)
30-325-3240-00	MEDICAID OXYGEN	(11.08)	0.00
30-325-3250-00	MEDICAID X-RAY	0.00	(67.00)
30-325-3300-00	MEDICAID PT	(7,176.08)	(2,614.00)
30-325-3301-00	MEDICAID PT EVAL	(680.76)	(228.00)
30-325-3310-00	MEDICAID OT	(6,944.76)	(3,706.00)
30-325-3311-00	MEDICAID OT EVAL	(680.76)	(920.00)
30-325-3320-00	MEDICAID SPEECH	0.00	(580.00)
30-325-3321-00	MEDICAID ST EVAL	0.00	(194.00)
30-325-3342-00	MEDICAID CONT ADJ OTHER	53,961.07	29,092.00
30-326-3200-00	MEDICAID MGD CARE PHARMACY	2,709.03	(1,646.00)
30-326-3230-00	MEDICAID MGD CARE LABS	0.00	(206.00)
30-326-3300-00	MEDICAID MGD CARE PT	(45.00)	0.00
30-326-3310-00	MEDICAID MGD CARE OT	(459.22)	0.00
30-326-3311-00	MEDICAID MGD CARE OT EVAL	(226.92)	0.00
30-326-3320-00	MEDICAID MGD CARE SPEECH	(190.78)	(580.00)
30-326-3342-00	MEDICAID MGD CARE CONT ADJ	(1,977.77)	2,544.00
30-340-3240-00	HARVARD OXYGEN	(5.54)	0.00
<b>Subtotal : None</b>		<b>(144,851.35)</b>	<b>(80,654.00)</b>
<b>Total [S2L1.4C2]</b>	<b>Ancillary-Medicare Fee-for-Service</b>	<b>(144,851.35)</b>	<b>(80,654.00)</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	(138,150.00)	(13,400.00)
30-385-3790-00	OTHER MISCELLANEOUS INCOME	(1,375,844.40)	(1,255,348.00)
<b>Subtotal : None</b>		<b>(1,513,994.40)</b>	<b>(1,268,748.00)</b>
<b>Total [S2L3.2C1]</b>	<b>Endowment &amp; Other Non Recoverable Revenue</b>	<b>(1,513,994.40)</b>	<b>(1,268,748.00)</b>

<b>Group : [S2L3.6C1]</b>	<b>Prior Year Retroactive Revenue</b>		
<b>Subgroup : None</b>			
30-310-3090-00	PRIVATE PY INCOME	(956.00)	(4,148.00)
30-315-3090-00	MEDICARE PY INCOME	(1,848.18)	(13,514.00)
30-325-3090-00	MEDICAID PY INCOME	(85,145.63)	(79,211.00)
30-326-3090-00	MEDICAID MGD CARE PY	39.10	0.00
30-330-3090-00	INSURANCE PY INCOME	1,064.00	(3,000.00)
30-335-3090-00	BC/BS PY INCOME	(204.00)	15,330.00
30-345-3090-00	TUFTS PY INCOME	0.00	491.00
30-385-3090-00	OTHER PRIOR YEAR INCOME	390.79	(5,806.00)
30-400-4495-00	PRIOR YEAR EXPENSE	0.00	(13,041.00)
<b>Subtotal : None</b>		<b>(86,659.92)</b>	<b>(102,899.00)</b>
<b>Total [S2L3.6C1]</b>	<b>Prior Year Retroactive Revenue</b>	<b>(86,659.92)</b>	<b>(102,899.00)</b>

<b>Group : [S2L3.7C1]</b>	<b>Interest Income</b>		
<b>Subgroup : None</b>			
30-380-3880-00	INTEREST INCOME	(728.60)	(245.00)
30-385-3880-00	OTHER INTEREST INCOME	(1,375.57)	(22.00)
<b>Subtotal : None</b>		<b>(2,104.17)</b>	<b>(267.00)</b>
<b>Total [S2L3.7C1]</b>	<b>Interest Income</b>	<b>(2,104.17)</b>	<b>(267.00)</b>

<b>Group : [S3L1.1C1]</b>	<b>Director of Nurses Salary</b>		
<b>Subgroup : None</b>			
30-600-4000-00	S&W DIRECTOR	169,365.96	114,997.00
30-600-4000-98	S&W DIRECTOR BILL-OUT	0.00	(4,500.00)
<b>Subtotal : None</b>		<b>169,365.96</b>	<b>110,497.00</b>

<b>Total [S3L1.1C1]</b>	<b>Director of Nurses Salary</b>	<b>169,365.96</b>	<b>110,497.00</b>
<b>Group : [S3L1.7C1]</b>	<b>Registered Nurses Salaries</b>		
<b>Subgroup : None</b>			
30-600-4051-00	S&W SUPERVISOR MEDICARE	18,829.34	112,489.00
30-600-4061-00	S&W RN	922,332.75	670,731.00
30-600-4062-00	S&W ORIENTATION/ED RN	0.00	952.00
30-600-4073-00	S&W UNIT MANAGER	156,380.47	117,240.00
<b>Subtotal : None</b>		<b>1,097,542.56</b>	<b>901,412.00</b>
<b>Total [S3L1.7C1]</b>	<b>Registered Nurses Salaries</b>	<b>1,097,542.56</b>	<b>901,412.00</b>
<b>Group : [S3L1.10C1]</b>	<b>Registered Nurses Purchased Service Per Diem</b>		
<b>Subgroup : None</b>			
30-600-6037-00	PURCHASED SERVICE RN MEDICARE	0.00	43,177.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>43,177.00</b>
<b>Total [S3L1.10C1]</b>	<b>Registered Nurses Purchased Service Per Diem</b>	<b>0.00</b>	<b>43,177.00</b>
<b>Group : [S3L1.11C1]</b>	<b>Registered Nurses Purchased Service Temporary Agency Staff</b>		
<b>Subgroup : None</b>			
30-600-6036-00	PURCHASED SERVICE RN	355,001.46	111,655.00
<b>Subtotal : None</b>		<b>355,001.46</b>	<b>111,655.00</b>
<b>Total [S3L1.11C1]</b>	<b>Registered Nurses Purchased Service Temporary A</b>	<b>355,001.46</b>	<b>111,655.00</b>
<b>Group : [S3L1.12C1]</b>	<b>Licensed Practical Nurses Salary</b>		
<b>Subgroup : None</b>			
30-600-4005-00	S&W ASSISTANT DIRECTOR	44,277.75	(8,658.00)
30-600-4005-01	S&W LPN ASST DON	48,820.40	78,747.00
30-600-4051-01	S&W LPN NURSING SUPERVISOR	25,677.16	115,770.00
30-600-4065-00	S&W LPN	764.00	0.00
30-600-4066-00	S&W LPN	902,766.54	1,205,404.00
30-600-4068-00	S&W ORIENTATION/ED LPN	0.00	8,500.00
30-600-4068-50	S&W EDUC/CLASS LPN	0.00	1,015.00
30-600-4073-01	S&W LPN UNIT MANAGER	99,520.24	142,553.00
30-600-4167-00	SNF NURSING PUR SERVICE	3,417.30	0.00
<b>Subtotal : None</b>		<b>1,125,243.39</b>	<b>1,543,331.00</b>
<b>Total [S3L1.12C1]</b>	<b>Licensed Practical Nurses Salary</b>	<b>1,125,243.39</b>	<b>1,543,331.00</b>
<b>Group : [S3L1.16C1]</b>	<b>Licensed Practical Nurses Purchased Service Temporary Agency Staff</b>		
<b>Subgroup : None</b>			
30-600-6046-00	PURCHASED SERVICE LPN	227,808.86	210,254.00
<b>Subtotal : None</b>		<b>227,808.86</b>	<b>210,254.00</b>
<b>Total [S3L1.16C1]</b>	<b>Licensed Practical Nurses Purchased Service Tei</b>	<b>227,808.86</b>	<b>210,254.00</b>
<b>Group : [S3L1.17C1]</b>	<b>Certified Nurses Aides Salaries</b>		
<b>Subgroup : None</b>			
30-600-4071-00	S&W NURSES AIDE	1,886,016.10	1,926,615.00
30-600-4072-00	S&W ORIENTATION/ED C.N.A.	0.00	5,261.00
30-600-4072-50	S&W EDUC/CLASS CNA	0.00	2,479.00
<b>Subtotal : None</b>		<b>1,886,016.10</b>	<b>1,934,355.00</b>
<b>Total [S3L1.17C1]</b>	<b>Certified Nurses Aides Salaries</b>	<b>1,886,016.10</b>	<b>1,934,355.00</b>
<b>Group : [S3L1.21C1]</b>	<b>Certified Nurses Aides Purchased Service Temporary Agency Staff</b>		
<b>Subgroup : None</b>			
30-600-6055-00	PURCHAED SERVICE NA	0.00	195,341.00
30-600-6056-00	PURCHASED SERVICE NA	242,566.39	35,712.00



<b>Subtotal : None</b>		<b>242,566.39</b>	<b>231,053.00</b>
<b>Total [S3L1.21C1]</b>	<b>Certified Nurses Aides Purchased Service Tempc</b>	<b>242,566.39</b>	<b>231,053.00</b>
<b>Group : [S3L2.1C1]</b>	<b>Administration Salaries</b>		
<b>Subgroup : [S3L2.1C1]</b>	<b>Administrator Salaries</b>		
30-400-4001-00	S&W ADMINISTRATION	205,687.59	122,278.00
<b>Subtotal [S3L2.1C1A]</b>	<b>Administrator Salaries</b>	<b>205,687.59</b>	<b>122,278.00</b>
<b>Total [S3L2.1C1]</b>	<b>Administration Salaries</b>	<b>205,687.59</b>	<b>122,278.00</b>
<b>Group : [S3L2.7C1]</b>	<b>Clerical Staff Salaries</b>		
<b>Subgroup : None</b>			
30-400-4006-00	S&W RECEPTION	82,400.78	88,466.00
30-400-4007-00	S&W OFFICE	145,324.17	179,376.00
<b>Subtotal : None</b>		<b>227,724.95</b>	<b>267,842.00</b>
<b>Total [S3L2.7C1]</b>	<b>Clerical Staff Salaries</b>	<b>227,724.95</b>	<b>267,842.00</b>
<b>Group : [S3L2.10C1]</b>	<b>Clerical Staff Purchased Service</b>		
<b>Subgroup : None</b>			
30-400-4010-98	S&W CLERICAL HO BILL-OUT	112,126.44	79,641.00
30-400-4167-00	PURCHASED SERVICE	79.00	0.00
<b>Subtotal : None</b>		<b>112,205.44</b>	<b>79,641.00</b>
<b>Total [S3L2.10C1]</b>	<b>Clerical Staff Purchased Service</b>	<b>112,205.44</b>	<b>79,641.00</b>
<b>Group : [S3L2.11C1]</b>	<b>Electronic Data Processing, Payroll &amp; Bookkeeping Services</b>		
<b>Subgroup : None</b>			
30-400-4151-00	PAYROLL/BKBP SERVICE	22,620.20	42,993.00
30-772-7799-00	MCARE MISC CONSOLIDATED BILLI	245.00	529.00
<b>Subtotal : None</b>		<b>22,865.20</b>	<b>43,522.00</b>
<b>Total [S3L2.11C1]</b>	<b>Electronic Data Processing, Payroll &amp; Bookkeepi</b>	<b>22,865.20</b>	<b>43,522.00</b>
<b>Group : [S3L2.12C1]</b>	<b>Office Supplies</b>		
<b>Subgroup : None</b>			
30-400-4220-00	COMPUTER EXPENSE	100,051.79	74,110.00
30-400-4220-98	COMPUTER EXPENSE BILL-OUT	0.00	5,165.00
30-400-4225-00	FIXED SOFTWARE EXPENSE	68,588.09	66,015.00
30-400-4240-00	PRINTING EXPENSE	0.00	1,231.00
30-400-4245-00	POSTAGE EXPENSE	1,869.05	1,808.00
30-400-4248-00	BANK CHARGES/FEES	10,076.71	4,185.00
30-400-4250-00	OFFICE SUPPLIES & EXPENSE	19,031.73	29,203.00
<b>Subtotal : None</b>		<b>199,617.37</b>	<b>181,717.00</b>
<b>Total [S3L2.12C1]</b>	<b>Office Supplies</b>	<b>199,617.37</b>	<b>181,717.00</b>
<b>Group : [S3L2.13C1]</b>	<b>Telecommunications (e.g. Internet &amp; Phone)</b>		
<b>Subgroup : None</b>			
30-400-4261-00	TELEPHONE	36,116.91	27,835.00
30-400-4263-00	TELEPHONE WIRELESS	0.00	2,332.00
<b>Subtotal : None</b>		<b>36,116.91</b>	<b>30,167.00</b>
<b>Total [S3L2.13C1]</b>	<b>Telecommunications (e.g. Internet &amp; Phone)</b>	<b>36,116.91</b>	<b>30,167.00</b>
<b>Group : [S3L2.15C1]</b>	<b>Travel, Conventions &amp; Meetings</b>		
<b>Subgroup : None</b>			
30-400-4270-00	TRAVEL/MILEAGE	400.61	111.00
<b>Subtotal : None</b>		<b>400.61</b>	<b>111.00</b>
<b>Total [S3L2.15C1]</b>	<b>Travel, Conventions &amp; Meetings</b>	<b>400.61</b>	<b>111.00</b>

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

**Subgroup : None**

30-400-4290-00	RECRUITMENT FEES	0.00	14,000.00
30-400-4295-00	ADVERTISING - HELP WANTED	43,988.78	67,730.00
<b>Subtotal : None</b>		<b>43,988.78</b>	<b>81,730.00</b>
<b>Total [S3L2.16C1]</b>	<b>Advertising: Help Wanted</b>	<b>43,988.78</b>	<b>81,730.00</b>

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

**Subgroup : None**

30-400-4301-00	LICENSE DUES PT	19,247.87	13,950.00
<b>Subtotal : None</b>		<b>19,247.87</b>	<b>13,950.00</b>
<b>Total [S3L2.17C1]</b>	<b>Licenses &amp; Dues: Patient Care Related Portion</b>	<b>19,247.87</b>	<b>13,950.00</b>

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

**Subgroup : None**

30-400-4325-00	ACCOUNTING	18,297.92	9,647.00
<b>Subtotal : None</b>		<b>18,297.92</b>	<b>9,647.00</b>
<b>Total [S3L2.19C1]</b>	<b>Accounting Services (not related to Appeals)</b>	<b>18,297.92</b>	<b>9,647.00</b>

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

**Subgroup : None**

30-400-4452-00	INSURANCE LIABILITY & MALPRAC	124,621.59	115,971.00
<b>Subtotal : None</b>		<b>124,621.59</b>	<b>115,971.00</b>
<b>Total [S3L2.20C1]</b>	<b>Insurance: Malpractice &amp; General Liability</b>	<b>124,621.59</b>	<b>115,971.00</b>

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

**Subgroup : None**

30-400-4165-00	PROFESSIONAL SERVICES	21,242.14	16,543.00
30-400-4212-00	DONATIONS	2,937.53	0.00
30-400-4259-00	MISCELLANEOUS EXPENSE	2,370.44	7,418.00
30-400-4519-00	INTEREST OTHER	47,925.32	67,359.00
30-900-9999-00	EXTRAORDINARY	0.00	32,914.00
30-950-7730-00	PRIOR YEAR OTHER EXPENSE	(13,412.24)	4,881.00
<b>Subtotal : None</b>		<b>61,063.19</b>	<b>129,115.00</b>
<b>Total [S3L2.22C1]</b>	<b>Other A &amp; G Expenses</b>	<b>61,063.19</b>	<b>129,115.00</b>

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

**Subgroup : None**

30-400-4298-00	ADV/MARKETING PROMOTIONAL	3,779.21	7,018.00
<b>Subtotal : None</b>		<b>3,779.21</b>	<b>7,018.00</b>
<b>Total [S3L2B.1C1]</b>	<b>Advertising Marketing</b>	<b>3,779.21</b>	<b>7,018.00</b>

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

**Subgroup : None**

30-400-4331-00	APPEAL FEES	0.00	252.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>252.00</b>
<b>Total [S3L2B.3C1]</b>	<b>Accounting: Appeal Service</b>	<b>0.00</b>	<b>252.00</b>

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

**Subgroup : None**

30-400-4330-00	LEGAL	15,509.93	29,162.00
<b>Subtotal : None</b>		<b>15,509.93</b>	<b>29,162.00</b>
<b>Total [S3L2B.6C1]</b>	<b>Legal: Other</b>	<b>15,509.93</b>	<b>29,162.00</b>

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

**Subgroup : None**

30-400-4160-00	MANAGEMENT FEE EXPENSE	846,845.19	739,312.00
<b>Subtotal : None</b>		<b>846,845.19</b>	<b>739,312.00</b>
<b>Total [S3L2B.8C1]</b>	<b>Management Company Fees</b>	<b>846,845.19</b>	<b>739,312.00</b>

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

**Subgroup : None**

30-400-4257-00	LATE CHARGES	28,285.97	8,128.00
30-400-4258-00	FINES & PENALTY	37,709.75	0.00
30-400-4457-00	INTEREST WORKING CAPITAL	125,926.57	115,147.00
<b>Subtotal : None</b>		<b>191,922.29</b>	<b>123,275.00</b>
<b>Total [S3L2B.11C1]</b>	<b>Fines, Late Fees, Penalties including Interest</b>	<b>191,922.29</b>	<b>123,275.00</b>

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

**Subgroup : None**

30-400-4499-00	BAD DEBT EXPENSE	135,989.20	84,171.00
<b>Subtotal : None</b>		<b>135,989.20</b>	<b>84,171.00</b>
<b>Total [S3L2B.14C1]</b>	<b>Bad Debt Expenses</b>	<b>135,989.20</b>	<b>84,171.00</b>

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

**Subgroup : None**

30-400-4265-00	USER FEE	857,203.88	734,632.00
<b>Subtotal : None</b>		<b>857,203.88</b>	<b>734,632.00</b>
<b>Total [S3L2B.15C1]</b>	<b>User Fee Assessment</b>	<b>857,203.88</b>	<b>734,632.00</b>

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

**Subgroup : None**

30-600-4055-00	S&W STAFF DEVELOPMENT	36,789.17	112,803.00
30-600-4055-01	S&W LPN STAFF DEVELOPMENT	9,892.86	3,546.00
<b>Subtotal : None</b>		<b>46,682.03</b>	<b>116,349.00</b>
<b>Total [S3L3.1C1]</b>	<b>Staff Development Coordinator Salaries</b>	<b>46,682.03</b>	<b>116,349.00</b>

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

**Subgroup : None**

30-510-4021-00	S&W MAINTENANCE	44,547.14	74,881.00
30-510-4042-00	S&W MAINTENANCE -SUPERVISOR	60,389.35	7,209.00
<b>Subtotal : None</b>		<b>104,936.49</b>	<b>82,090.00</b>
<b>Total [S3L3.5C1]</b>	<b>Plant Operations: Salaires</b>	<b>104,936.49</b>	<b>82,090.00</b>

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

**Subgroup : None**

30-400-4170-00	PURCHASED SERVICE FIXED	0.00	9,554.00
30-510-4167-00	PURCHASED SERVICE	201,158.64	121,014.00
30-510-4170-00	PURCHASED SERVICE - FIXED	4,533.81	85,438.00
30-510-5129-00	TREATMENT PLANT LEASE EXPENSE	0.00	(75.00)
<b>Subtotal : None</b>		<b>205,692.45</b>	<b>215,931.00</b>
<b>Total [S3L3.8C1]</b>	<b>Plant Operations: Purchased Service</b>	<b>205,692.45</b>	<b>215,931.00</b>

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

**Subgroup : None**

30-510-4251-00	SUPPLIES & EXPENSE	25,550.45	24,934.00
<b>Subtotal : None</b>		<b>25,550.45</b>	<b>24,934.00</b>
<b>Total [S3L3.9C1]</b>	<b>Plant Operations: Supplies &amp; Expenses</b>	<b>25,550.45</b>	<b>24,934.00</b>

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

**Subgroup : None**

30-510-5121-00	ELECTRICITY	120,808.20	111,499.00
30-510-5123-00	WATER & SEWERAGE	148,770.40	145,270.00
30-510-5127-00	GAS	54,535.54	62,122.00
<b>Subtotal : None</b>		<b>324,114.14</b>	<b>318,891.00</b>
<b>Total [S3L3.10C1]</b>	<b>Plant Operatins: Utilities</b>	<b>324,114.14</b>	<b>318,891.00</b>

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

**Subgroup : None**

30-520-4031-00	S&W DIETICIAN	88,883.14	91,405.00
30-520-4031-98	S&W DIETICIAN BILLOUT	7,303.20	4,128.00
<b>Subtotal : None</b>		<b>96,186.34</b>	<b>95,533.00</b>
<b>Total [S3L3.13C1]</b>	<b>Dietician: Salaries</b>	<b>96,186.34</b>	<b>95,533.00</b>

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

**Subgroup : None**

30-520-4032-00	S&W DIETARY	254,783.93	255,969.00
30-520-4034-00	S&W COOKS	201,642.05	190,447.00
30-520-4042-00	S&W DIETARY SUPERVISOR	79,939.38	72,766.00
<b>Subtotal : None</b>		<b>536,365.36</b>	<b>519,182.00</b>
<b>Total [S3L3.18C1]</b>	<b>Dietary: Salaries</b>	<b>536,365.36</b>	<b>519,182.00</b>

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

**Subgroup : None**

30-520-5220-00	FOOD	383,737.78	449,041.00
30-520-5223-00	DIETARY SUPPLEMENTS	25,462.11	23,531.00
<b>Subtotal : None</b>		<b>409,199.89</b>	<b>472,572.00</b>
<b>Total [S3L3.21C1]</b>	<b>Dietary: Food</b>	<b>409,199.89</b>	<b>472,572.00</b>

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

**Subgroup : None**

30-520-4167-00	PURCHASED SERVICE	9,138.20	3,155.00
30-520-4170-00	PURCHASED SERVICE - FIXED	515.42	418.00
<b>Subtotal : None</b>		<b>9,653.62</b>	<b>3,573.00</b>
<b>Total [S3L3.22C1]</b>	<b>Dietary: Purchased Service</b>	<b>9,653.62</b>	<b>3,573.00</b>

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

**Subgroup : None**

30-520-4251-00	SUPPLIES & EXPENSE	36,451.97	58,416.00
30-520-4310-00	EMPLOYEE UNIFORMS	250.79	1,274.00
<b>Subtotal : None</b>		<b>36,702.76</b>	<b>59,690.00</b>
<b>Total [S3L3.23C1]</b>	<b>Dietary: Supplies &amp; Expenses</b>	<b>36,702.76</b>	<b>59,690.00</b>

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

**Subgroup : [S3L3.24C1] Housekeeping Salries**

30-540-4042-00	S&W HOUSEKEEPING SUPERVISOR	71,652.03	0.00
30-540-4045-00	S&W HOUSEKEEPING	280,673.47	300,891.00
<b>Subtotal [S3L3.24C1] Housekeeping Salries</b>		<b>352,325.50</b>	<b>300,891.00</b>

**Subgroup : [S3L3.24C1] Laundry Salaries**

30-530-4040-00	S&W LAUNDRY	85,902.91	56,002.00
<b>Subtotal [S3L3.24C1] Laundry Salaries</b>		<b>85,902.91</b>	<b>56,002.00</b>

<b>Total [S3L3.24C1]</b>	<b>Housekeeping / Laundry: Salaries</b>	<b>438,228.41</b>	<b>356,893.00</b>
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**Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense**

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

30-540-4251-00	SUPPLIES & EXPENSE	42,179.34	44,696.00
<b>Subtotal [S3L3.28C1] Housekeeping Supplies &amp; Expenses</b>		<b>42,179.34</b>	<b>44,696.00</b>

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

30-530-4251-00	SUPPLIES & EXPENSE	12,831.84	10,838.00
<b>Subtotal [S3L3.28C1] Laundry Supplies &amp; Expense</b>		<b>12,831.84</b>	<b>10,838.00</b>

<b>Total [S3L3.28C1]</b>	<b>Housekeeping / Laundry: Supplies &amp; Expense</b>	<b>55,011.18</b>	<b>55,534.00</b>
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**Group : [S3L3.29C1] Housekeeping / Laundry: Linen & Bedding**

**Subgroup : None**

30-530-5340-00	LINEN & BEDDING	9,025.45	10,217.00
<b>Subtotal : None</b>		<b>9,025.45</b>	<b>10,217.00</b>

<b>Total [S3L3.29C1]</b>	<b>Housekeeping / Laundry: Linen &amp; Bedding</b>	<b>9,025.45</b>	<b>10,217.00</b>
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**Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries**

**Subgroup : None**

30-600-4075-00	S&W MEDICAL RECORDS	44,214.71	1,039.00
30-600-4079-00	S&W WARD CLERK	6,818.65	67,720.00
30-600-4080-00	S&W CENTRAL SUPPLY	11,705.01	10,685.00
30-600-4083-00	S&W SCHEDULER	47,578.69	52,749.00
<b>Subtotal : None</b>		<b>110,317.06</b>	<b>132,193.00</b>

<b>Total [S3L3.36C1]</b>	<b>Unit Clerks &amp; Medical Records: Salaries</b>	<b>110,317.06</b>	<b>132,193.00</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	31.94	(1,816.00)
30-600-4058-01	S&W LPN MMQ	27,974.77	82.00
<b>Subtotal [S3L3.40C1] MMQ Salaries</b>		<b>28,006.71</b>	<b>(1,734.00)</b>

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

30-600-4057-00	S&W MDS	25,892.37	87,902.00
30-600-4057-01	S&W LPN MDS	162,801.61	46,863.00
<b>Subtotal [S3L3.40C1] MDS Salaries</b>		<b>188,693.98</b>	<b>134,765.00</b>

<b>Total [S3L3.40C1]</b>	<b>Mgmt. Minute Questionnaire (MMQ) Evaluation N</b>	<b>216,700.69</b>	<b>133,031.00</b>
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**Group : [S3L3.48C1] Social Service Worker: Salaries**

**Subgroup : None**

30-680-4106-00	S&W ADMIN & SOCIAL SERVICE	70,071.08	68,210.00
30-680-4107-00	S&W SOCIAL SERVICE	95,162.01	108,675.00
<b>Subtotal : None</b>		<b>165,233.09</b>	<b>176,885.00</b>

<b>Total [S3L3.48C1]</b>	<b>Social Service Worker: Salaries</b>	<b>165,233.09</b>	<b>176,885.00</b>
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**Group : [S3L3.51C1] Social Service Worker: Purchased Service**

**Subgroup : None**

30-650-6545-00	SOC SERV CONSULTANT	37,015.00	5,709.00
<b>Subtotal : None</b>		<b>37,015.00</b>	<b>5,709.00</b>

<b>Total [S3L3.51C1]</b>	<b>Social Service Worker: Purchased Service</b>	<b>37,015.00</b>	<b>5,709.00</b>
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**Group : [S3L3.62C1] Direct Restorative Therapy: Consultants**

**Subgroup : None**

30-650-6572-00	PT CONSULTANT	0.00	14.00
30-776-7742-00	MCAID RESPIRATORY THERAPY	0.00	35.00
30-800-7800-00	PRIV THER PT	1,277.48	0.00
30-800-7810-00	PRIV THER OT	1,081.04	0.00
30-802-7800-00	MCARE THER PT	171,358.23	181,646.00
30-802-7810-00	MCARE THER OT	159,575.65	174,870.00
30-802-7820-00	MCARE THER ST	66,676.94	64,107.00
30-804-7800-00	MED B THER PT	74,724.23	28,424.00
30-804-7810-00	MEDB THER OT	50,455.51	39,589.00
30-804-7820-00	MED B THER ST	34,735.17	29,655.00
30-804-7825-00	MED B OTHER PT THERAPY	14,920.86	6,177.00
30-804-7826-00	MED B THER OTHER OT	8,312.29	7,471.00
30-804-7827-00	MED B THER OTHER SPEECH	13,339.46	1,859.00
30-806-7800-00	MCAID THER PT	1,172.90	1,108.00
30-806-7810-00	MCAID THER OT	310.50	1,499.00
30-806-7820-00	MCAID THER ST	267.38	720.00
30-808-7800-00	MGD THERAP PT	126,387.43	108,133.00
30-808-7810-00	MGD THERAP OT	117,955.46	109,747.00
30-808-7820-00	MGD THERAP ST	35,306.01	26,852.00
<b>Subtotal : None</b>		<b>877,856.54</b>	<b>781,906.00</b>
<b>Total [S3L3.62C1] Direct Restorative Therapy: Consultants</b>		<b>877,856.54</b>	<b>781,906.00</b>

**Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries****Subgroup : None**

30-700-4042-00	S&W RECREATION SUPERVISOR	75,485.15	72,872.00
30-700-4111-00	S&W RECREATION	97,656.20	92,285.00
<b>Subtotal : None</b>		<b>173,141.35</b>	<b>165,157.00</b>
<b>Total [S3L3.64C1] Recreational Therapy/Activities: Salaries</b>		<b>173,141.35</b>	<b>165,157.00</b>

**Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service****Subgroup : None**

30-700-4167-00	PURCHASED SERVICE	4,679.98	0.00
30-700-5120-00	CABLE TV SERVICES	23,814.57	22,230.00
30-700-7045-00	PROGRAMS & ENTERTAINMENT	535.00	4,535.00
<b>Subtotal : None</b>		<b>29,029.55</b>	<b>26,765.00</b>
<b>Total [S3L3.67C1] Recreational Therapy/Activities: Purchased Servi</b>		<b>29,029.55</b>	<b>26,765.00</b>

**Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses****Subgroup : None**

30-700-4251-00	SUPPLIES & EXPENSE	2,477.55	2,486.00
<b>Subtotal : None</b>		<b>2,477.55</b>	<b>2,486.00</b>
<b>Total [S3L3.68C1] Recreational Therapy/Activities: Supplies &amp; Expe</b>		<b>2,477.55</b>	<b>2,486.00</b>

**Group : [S3L3.80C1] Variable Job Related Education****Subgroup : None**

30-400-4256-00	EMPLOYEES EDUCATION	945.00	1,697.00
<b>Subtotal : None</b>		<b>945.00</b>	<b>1,697.00</b>
<b>Total [S3L3.80C1] Variable Job Related Education</b>		<b>945.00</b>	<b>1,697.00</b>

**Group : [S3L3.82C1] Physician Services: Medical Director****Subgroup : None**

30-650-6511-00	MEDICAL DIRECTOR	10,800.00	10,800.00
<b>Subtotal : None</b>		<b>10,800.00</b>	<b>10,800.00</b>
<b>Total [S3L3.82C1] Physician Services: Medical Director</b>		<b>10,800.00</b>	<b>10,800.00</b>

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

**Subgroup : None**

30-650-6514-00	EMPLOYEE PHYSICALS	200.00	380.00
<b>Subtotal : None</b>		<b>200.00</b>	<b>380.00</b>
<b>Total [S3L3.85C1] Physician Services: Employee Physicals</b>		<b>200.00</b>	<b>380.00</b>

**Group : [S3L3.86C1] Physician Services: Other**

**Subgroup : None**

30-650-6540-00	PSYCHIATRIC CONSULT	0.00	448.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>448.00</b>
<b>Total [S3L3.86C1] Physician Services: Other</b>		<b>0.00</b>	<b>448.00</b>

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

**Subgroup : None**

30-400-4211-00	HEP B/TB/FLU VACCINE	11,681.87	2,989.00
30-400-4500-00	MEDICAID SECONDARY BD EXP	4,725.75	4,097.00
30-770-7730-00	PRIVATE ANCILLARY LABS	73.59	0.00
30-770-7770-00	PRIV AIR FLUIDIZED THERAPY	331.50	3,351.00
30-772-6091-00	MCARE ANCII MEDICAL SUPPLIES	0.00	185.00
30-772-7700-00	MCARE ANCIL PHARMACY	144,259.93	109,990.00
30-772-7720-00	MCARE ANCIL MED EQUIP	507.61	0.00
30-772-7730-00	MCARE ANCI LABS	20,977.94	24,722.00
30-772-7740-00	MCARE ANCIL OXYGEN	163.46	149.00
30-772-7750-00	MCARE ANCIL X-RAY	2,991.44	4,915.00
30-772-7760-00	MCARE ANCIL AMBULANCE	31,816.05	14,657.00
30-772-7770-00	MCARE AIR FLUIDIZED THERAPY	1,496.00	2,532.00
30-772-7982-00	MCARE ANCI OTHER IMAGING	5,291.31	1,750.00
30-772-7988-00	MCARE EKG/ECG	0.00	119.00
30-772-7990-00	MCARE ANCI ROUTINE/CMPLX	3,359.36	1,860.00
30-776-6091-00	MCAID ANCI MEDICAL SUPPLIES	171.82	577.00
30-776-7700-00	MCAID ANCIL PHARMACY	11,445.58	12,707.00
30-776-7720-00	MCAID ANCIL MED EQUIP	941.91	3,791.00
30-776-7740-00	MCAID ANCIL OXYGEN	352.85	199.00
30-776-7760-00	MCAID ANCIL AMBULANCE	11,084.61	7,901.00
30-776-7770-00	MCAID AIR FLUIDIZED THERAPY	1,053.78	11,604.00
30-776-7990-00	MCAID ANCI ROUTINE/CMPLX	6,754.61	1,586.00
30-778-7700-00	MGD ANCIL PHARMACY	123,251.79	125,135.00
30-778-7730-00	MGD ANCIL LABS	23,501.93	20,177.00
30-778-7740-00	MGD ANCIL OXYGEN	289.94	306.00
30-778-7750-00	MGD ANCIL X-RAY	2,520.00	2,857.00
30-778-7760-00	MGD ANCIL AMBULANCE	300.00	2,240.00
30-778-7770-00	MGD AIR FLUIDIZED THERAPY	3,873.22	4,389.00
30-778-7982-00	MGD OTHER IMAGING	856.33	2,048.00
30-778-7988-00	MGD ANCIL EKG/ECG	0.00	93.00
30-778-7990-00	MGD ANCIL ROUTINE/CMPLX	4,615.87	8,561.00
<b>Subtotal : None</b>		<b>418,690.05</b>	<b>375,487.00</b>
<b>Total [S3L3.87C1] Legend Drugs</b>		<b>418,690.05</b>	<b>375,487.00</b>

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

**Subgroup : None**

30-600-6075-00	SUPPLIES NURSING MEDICARE	0.00	246,617.00
30-600-6080-00	SUPPLIES NURSING	283,598.27	0.00
30-650-6560-00	OT SUPPLIES	830.89	148.00
30-650-6580-00	PT SUPPLIES	305.74	541.00
30-860-8030-00	COVID 19 EXPENSES	77.02	232,822.00

<b>Subtotal : None</b>		<b>284,811.92</b>	<b>480,128.00</b>
<b>Total [S3L3.89C1]</b>	<b>House Supplies Not Resold</b>	<b>284,811.92</b>	<b>480,128.00</b>
<b>Group : [S3L3.92C1]</b>	<b>Pharmacy Consultant</b>		
<b>Subgroup : None</b>			
30-650-6530-00	PHARMACY CONSULT	13,943.38	14,231.00
<b>Subtotal : None</b>		<b>13,943.38</b>	<b>14,231.00</b>
<b>Total [S3L3.92C1]</b>	<b>Pharmacy Consultant</b>	<b>13,943.38</b>	<b>14,231.00</b>
<b>Group : [S3L4.1C1]</b>	<b>Depreciaton</b>		
<b>Subgroup : [S3L4.1C]</b>	<b>Improvements Depreciation</b>		
30-450-4568-00	DEPRECIATION IMPROVEMENTS LAND	0.00	3,804.00
<b>Subtotal [S3L4.1C1B]</b>	<b>Improvements Depreciation</b>	<b>0.00</b>	<b>3,804.00</b>
<b>Subgroup : [S3L4.1C]</b>	<b>Equipment Depreciation</b>		
30-450-4570-00	DEPRECIATION EQUIPMENT	9,480.00	9,480.00
30-450-4575-00	DEPRECIATION EQUIPMENT & COMP	3,804.00	0.00
<b>Subtotal [S3L4.1C1C]</b>	<b>Equipment Depreciation</b>	<b>13,284.00</b>	<b>9,480.00</b>
<b>Subgroup : [S3L4.1C]</b>	<b>Software Depreciaton</b>		
30-450-4547-00	DEPRECIATION SOFTWARE	512.00	372.00
<b>Subtotal [S3L4.1C1D]</b>	<b>Software Depreciaton</b>	<b>512.00</b>	<b>372.00</b>
<b>Total [S3L4.1C1]</b>	<b>Depreciaton</b>	<b>13,796.00</b>	<b>13,656.00</b>
<b>Group : [S3L4.6C1]</b>	<b>Building Insurance Expense-SNF-CR</b>		
<b>Subgroup : None</b>			
30-450-4590-00	INSURANCE BUILDING & EQUIPMENT	27,767.95	19,649.00
<b>Subtotal : None</b>		<b>27,767.95</b>	<b>19,649.00</b>
<b>Total [S3L4.6C1]</b>	<b>Building Insurance Expense-SNF-CR</b>	<b>27,767.95</b>	<b>19,649.00</b>
<b>Group : [S3L4.8C1]</b>	<b>Real Estate Tax Expense-SNF-CR</b>		
<b>Subgroup : None</b>			
30-450-4510-00	REAL ESTATE TAXES	64,112.22	116,730.00
<b>Subtotal : None</b>		<b>64,112.22</b>	<b>116,730.00</b>
<b>Total [S3L4.8C1]</b>	<b>Real Estate Tax Expense-SNF-CR</b>	<b>64,112.22</b>	<b>116,730.00</b>
<b>Group : [S3L4.10C1]</b>	<b>Personal Property Tax Expense-SNF-CR</b>		
<b>Subgroup : None</b>			
30-400-4253-00	PERSONAL PROPERTY TAXES	158.83	146.00
<b>Subtotal : None</b>		<b>158.83</b>	<b>146.00</b>
<b>Total [S3L4.10C1]</b>	<b>Personal Property Tax Expense-SNF-CR</b>	<b>158.83</b>	<b>146.00</b>
<b>Group : [S3L4.12C1]</b>	<b>Other Fixed Cost Expense-SNF-CR</b>		
<b>Subgroup : None</b>			
30-400-4252-00	EQUIPMENT LEASE/RENT	27,741.09	17,790.00
30-450-4538-00	RENT EQUIPMENT	1,727.64	0.00
<b>Subtotal : None</b>		<b>29,468.73</b>	<b>17,790.00</b>
<b>Total [S3L4.12C1]</b>	<b>Other Fixed Cost Expense-SNF-CR</b>	<b>29,468.73</b>	<b>17,790.00</b>
<b>Group : [S3L4.14C1]</b>	<b>Real Poperty Rent Expense-SNF-CR</b>		
<b>Subgroup : None</b>			
30-450-4535-00	RENT / MORTGAGE	1,715,096.69	1,688,089.00
<b>Subtotal : None</b>		<b>1,715,096.69</b>	<b>1,688,089.00</b>
<b>Total [S3L4.14C1]</b>	<b>Real Poperty Rent Expense-SNF-CR</b>	<b>1,715,096.69</b>	<b>1,688,089.00</b>



<b>Group : [CLA-53.01]</b>	<b>LA-Group Health/Life</b>		
<b>Subgroup : None</b>			
30-400-4415-00	HEALTH INSURANCE	213,240.48	100,180.00
30-400-4417-00	DENTAL INSURANCE	394.46	(1,383.00)
30-400-4418-00	VISION INSURANCE	310.81	436.00
<b>Subtotal : None</b>		<b>213,945.75</b>	<b>99,233.00</b>
<b>Total [CLA-53.01]</b>	<b>LA-Group Health/Life</b>	<b>213,945.75</b>	<b>99,233.00</b>
<b>Group : [CLA-53.02]</b>	<b>LA-Employee Pensions</b>		
<b>Subgroup : None</b>			
30-400-4336-00	401K EXPENSE	13,482.22	11,620.00
<b>Subtotal : None</b>		<b>13,482.22</b>	<b>11,620.00</b>
<b>Total [CLA-53.02]</b>	<b>LA-Employee Pensions</b>	<b>13,482.22</b>	<b>11,620.00</b>
<b>Group : [CLA-53.03]</b>	<b>LA-Employee Benefits</b>		
<b>Subgroup : None</b>			
30-400-4320-00	CORI CHECKS/BACKGROUND	3,326.67	3,087.00
30-400-4337-00	EMPLOYEE BENEFIT	7,537.27	5,509.00
30-510-4310-00	EMPLOYEE UNIFORMS	199.84	0.00
30-540-4310-00	EMPLOYEE UNIFORMS	1,286.00	451.00
<b>Subtotal : None</b>		<b>12,349.78</b>	<b>9,047.00</b>
<b>Total [CLA-53.03]</b>	<b>LA-Employee Benefits</b>	<b>12,349.78</b>	<b>9,047.00</b>
<b>Group : [CLA-53.04]</b>	<b>LA-Payroll Taxes</b>		
<b>Subgroup : None</b>			
30-400-4400-00	PAYROLL TAXES	544,326.98	521,918.00
30-400-4406-00	MA EMPLOYER MEDICAL LEAVE	20,322.70	36,527.00
<b>Subtotal : None</b>		<b>564,649.68</b>	<b>558,445.00</b>
<b>Total [CLA-53.04]</b>	<b>LA-Payroll Taxes</b>	<b>564,649.68</b>	<b>558,445.00</b>
<b>Group : [CLA-53.05]</b>	<b>LA-Workers Comp</b>		
<b>Subgroup : None</b>			
30-400-4425-00	WORKERS COMP INSURANCE	140,331.00	126,015.00
<b>Subtotal : None</b>		<b>140,331.00</b>	<b>126,015.00</b>
<b>Total [CLA-53.05]</b>	<b>LA-Workers Comp</b>	<b>140,331.00</b>	<b>126,015.00</b>
	<b>NET (INCOME) LOSS</b>	<b>0.00</b>	<b>0.00</b>
	<b>Sum of Account Groups</b>	<b>0.00</b>	<b>0.00</b>

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