

Client: **A442751 - Southwood at Norwell Nursing Center Limited Partnership**  
Engagement: **MDMC 2023 - Southwood at Norwell Limited Partnership**  
Period Ending: **12/31/2023**  
Trial Balance: **T01 - Master TB**  
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
<b>Group : [A&amp;L]    Assets and Liabilities</b>						
<b>Subgroup : None</b>						
1010	CASH - OPERATING	0.00	668,603.23		0.00	668,603.23
1010.00	CASH - OPERATING	2,480,586.92	0.00		0.00	0.00
1020	CASH - PAYROLL ACCOUNT	0.00	(0.01)		0.00	(0.01)
1020.00	CASH - PAYROLL ACCOUNT	(0.01)	0.00		0.00	0.00
1025	CASH-ACTIVITY ACCT	0.00	3,420.07		0.00	3,420.07
1025.00	CASH-ACTIVITY ACCT	1,882.01	0.00		0.00	0.00
1030	CASH ON HAND - PETTY CASH	0.00	500.00		0.00	500.00
1030.00	CASH ON HAND - PETTY CASH	500.00	0.00		0.00	0.00
1061	A/R - PRIVATE	0.00	(56,028.46)		0.00	(56,028.46)
1061.00	A/R - PRIVATE	59,205.43	0.00		0.00	0.00
1061.02	A/R - PRIVATE MED A COINS	8,323.50	5,516.00		0.00	5,516.00
1061.1	A/R - PRIVATE MED B COINS	0.00	(86.78)		0.00	(86.78)
1061.10	A/R - PRIVATE MED B COINS	427.05	0.00		0.00	0.00
1062	A/R - MEDICARE PART A	0.00	401,606.09		0.00	401,606.09
1062.00	A/R - MEDICARE PART A	388,778.01	0.00		0.00	0.00
1063	A/R - MASSHEALTH	0.00	671,420.57		0.00	671,420.57
1063.00	A/R - MASSHEALTH	551,791.57	0.00		0.00	0.00
1063.02	A/R - MASSHEALTH MED A COINS	6,744.30	20,014.16		0.00	20,014.16
1063.5	A/R - MASSHEALTH PENDING	0.00	395,337.40		0.00	395,337.40
1063.50	A/R - MASSHEALTH PENDING	229,986.12	0.00		0.00	0.00
1064	A/R - MASSHEALTH PAT PD AMT	0.00	40,416.62		0.00	40,416.62
1064.00	A/R - MASSHEALTH PAT PD AMT	89,024.02	0.00		0.00	0.00
1075.1	A/R OTHER MED B COINS	0.00	18,854.14		0.00	18,854.14
1075.10	A/R OTHER MED B COINS	2,684.92	0.00		0.00	0.00
1080	A/R HMO/INSURANCE	0.00	7,620.15		0.00	7,620.15
1080.00	A/R HMO/INSURANCE	14,420.45	0.00		0.00	0.00
1080.02	A/R CO-INSURANCE	140,429.00	93,262.50		0.00	93,262.50
1084	A/R MEDICARE PART B	0.00	108,752.56		0.00	108,752.56
1084.00	A/R MEDICARE PART B	21,218.27	0.00		0.00	0.00
1140	RESERVE FOR BAD DEBTS	0.00	(100,378.17)		0.00	(100,378.17)
1140.00	RESERVE FOR BAD DEBTS	(59,346.71)	0.00		0.00	0.00
1250	PATIENT EXCHANGE	0.00	(1,246.29)		0.00	(1,246.29)
1250.00	PATIENT EXCHANGE	953.24	0.00		0.00	0.00
1280	PREPAID INSURANCE	0.00	50,005.85		0.00	50,005.85
1280.00	PREPAID INSURANCE	48,446.99	0.00		0.00	0.00
1300	OTHER PREPAID EXPENSES	0.00	19,847.30		0.00	19,847.30
1300.00	OTHER PREPAID EXPENSES	28,194.39	0.00		0.00	0.00
1310	ESCROW - R.E. TAXES	0.00	50,007.32		0.00	50,007.32
1310.00	ESCROW - R.E. TAXES	49,356.36	0.00		0.00	0.00
1340	ESCROW - REPLACEMENT RESERVE	0.00	154,699.72		0.00	154,699.72
1340.00	ESCROW - REPLACEMENT RESERVE	198,309.62	0.00		0.00	0.00
1350	ESCROW - HUD MORTGAGE INSUR	0.00	12,470.15		0.00	12,470.15
1350.00	ESCROW - HUD MORTGAGE INSUR	12,985.02	0.00		0.00	0.00
1360	ESCROW - PROPERTY INSURANCE	0.00	12,847.99		0.00	12,847.99
1360.00	ESCROW - PROPERTY INSURANCE	11,186.26	0.00		0.00	0.00
1511	LAND	0.00	1,003,262.60		0.00	1,003,262.60
1511.00	LAND	1,003,262.60	0.00		0.00	0.00
1521	BUILDING	0.00	6,362,778.61		0.00	6,362,778.61
1521.00	BUILDING	6,362,778.61	0.00		0.00	0.00
1522	ACCUM DEPR - BUILDING	0.00	(4,815,657.00)		0.00	(4,815,657.00)
1522.00	ACCUM DEPR - BUILDING	(4,656,588.00)	0.00		0.00	0.00
1611	BUILDING IMPROVEMENTS	0.00	1,427,074.22		0.00	1,427,074.22
1611.00	BUILDING IMPROVEMENTS	1,218,903.43	0.00		0.00	0.00
1612	ACCUM DEPR - BLDG IMPROV	0.00	(511,250.89)		0.00	(511,250.89)
1612.00	ACCUM DEPR - BLDG IMPROV	(446,948.83)	0.00		0.00	0.00
1621	LAND IMPROVEMENTS	0.00	697,162.07		0.00	697,162.07
1621.00	LAND IMPROVEMENTS	697,162.07	0.00		0.00	0.00
1622	ACCUM DEPN - LAND IMPROVEMENTS	0.00	(417,181.50)		0.00	(417,181.50)
1622.00	ACCUM DEPN - LAND IMPROVEMENTS	(370,704.78)	0.00		0.00	0.00
1631	OTHER IMPROVEMENTS	0.00	189,210.89		0.00	189,210.89
1631.00	OTHER IMPROVEMENTS	189,210.89	0.00		0.00	0.00
1632	ACCUM DEPR - OTHER IMPRV	0.00	(92,839.68)		0.00	(92,839.68)
1632.00	ACCUM DEPR - OTHER IMPRV	(86,991.68)	0.00		0.00	0.00
1639	CONSTRUCTION IN PROGRESS	0.00	31,119.00		0.00	31,119.00
1651	EQUIPMENT	0.00	2,194,585.96		0.00	2,194,585.96
1651.00	EQUIPMENT	2,067,179.20	0.00		0.00	0.00
1652	ACCUM DEPR - EQUIPMENT	0.00	(1,824,289.44)		0.00	(1,824,289.44)
1652.00	ACCUM DEPR - EQUIPMENT	(1,767,753.11)	0.00		0.00	0.00
1661	SOFTWARE	0.00	57,158.71		0.00	57,158.71
1661.00	SOFTWARE	57,158.71	0.00		0.00	0.00
1662	ACCUM.DEPRE. SOFTWARE	0.00	(57,158.71)		0.00	(57,158.71)
1662.00	ACCUM.DEPRE. SOFTWARE	(57,158.71)	0.00		0.00	0.00
1671	COMPUTER EQUIPMENT	0.00	142,429.09		0.00	142,429.09
1671.00	COMPUTER EQUIPMENT	94,690.39	0.00		0.00	0.00
1672	ACCUM DEPR COMPUTER EQUIPMENT	0.00	(82,101.38)		0.00	(82,101.38)
1672.00	ACCUM DEPR COMPUTER EQUIPMENT	(65,928.85)	0.00		0.00	0.00
1711	SOFTWARE	0.00	626.88		0.00	626.88
1981	MORTGAGE ACQUISITION COSTS #2	0.00	84,194.95		0.00	84,194.95
1981.00	MORTGAGE ACQUISITION COSTS #2	84,194.95	0.00		0.00	0.00
1982	ACCUM AMORT-MORT ACQ COSTS #2	0.00	(42,776.49)		0.00	(42,776.49)
1982.00	ACCUM AMORT-MORT ACQ COSTS #2	(38,702.54)	0.00		0.00	0.00
2020	ACCOUNTS PAYABLE	0.00	(411,096.97)		0.00	(411,096.97)
2020.00	ACCOUNTS PAYABLE	(250,616.47)	0.00		0.00	0.00
2021	A/P - SW/QA OPERATIONS INTERCO	0.00	(227,213.61)		0.00	(227,213.61)
2021.00	A/P - SW/QA OPERATIONS INTERCO	(150,663.14)	0.00		0.00	0.00
2023	A/P - SHG OPERATIONS INTERCO	0.00	(92,471.29)		0.00	(92,471.29)
2023.00	A/P - SHG OPERATIONS INTERCO	(85,936.63)	0.00		0.00	0.00
2030	ACCRUED EXPENSES	0.00	(430,679.75)		0.00	(430,679.75)
2030.00	ACCRUED EXPENSES	(607,474.98)	0.00		0.00	0.00

Client: **A442751 - Southwood at Norwell Nursing Center Limited Partnership**  
Engagement: **MDMC 2023 - Southwood at Norwell Limited Partnership**  
Period Ending: **12/31/2023**  
Trial Balance: **T01 - Master TB**  
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
2031	ACCRUED MANAGEMENT FEES (SHG)	0.00	(549,487.22)		0.00	(549,487.22)
2031.00	ACCRUED MANAGEMENT FEES (SHG)	(18,338.29)	0.00		0.00	0.00
2116	DUE TO/FROM STARR HEALTHGROUP	0.00	(415,957.00)		0.00	(415,957.00)
2116.00	DUE TO/FROM STARR HEALTHGROUP	(415,957.00)	0.00		0.00	0.00
2120	DUE TO/FROM QUEEN ANNE	0.00	220,153.00		0.00	220,153.00
2120.00	DUE TO/FROM QUEEN ANNE	220,153.00	0.00		0.00	0.00
2133.00	MEDICAID SUPPLEMENTAL COVID	(88,807.23)	0.00		0.00	0.00
2190	ACCRUED SALARIES	0.00	(204,801.00)		0.00	(204,801.00)
2190.00	ACCRUED SALARIES	(175,467.00)	0.00		0.00	0.00
2191	ACCRUED BENEFIT TIME	0.00	(381,476.63)		0.00	(381,476.63)
2191.00	ACCRUED BENEFIT TIME	(326,964.57)	0.00		0.00	0.00
2214	ACCRUED PAYROLL TAXES	0.00	(59,742.89)		0.00	(59,742.89)
2214.00	ACCRUED PAYROLL TAXES	(50,884.81)	0.00		0.00	0.00
2217	401K W/H	0.00	5,812.35		0.00	5,812.35
2217.00	401K W/H	7,843.26	0.00		0.00	0.00
2270	ACCRUED INTEREST PAYABLE	0.00	(10,059.12)		0.00	(10,059.12)
2270.00	ACCRUED INTEREST PAYABLE	(10,866.80)	0.00		0.00	0.00
2290	OTHER CURRENT LIABILITIES	0.00	(182,016.83)		0.00	(182,016.83)
2290.00	OTHER CURRENT LIABILITIES	(188,150.93)	0.00		0.00	0.00
2310	FIRST MORTGAGE	0.00	(3,571,286.20)		0.00	(3,571,286.20)
2310.00	FIRST MORTGAGE	(3,857,970.25)	0.00		0.00	0.00
2630	PAID IN SURPLUS	0.00	0.11		0.00	0.11
2630.00	PAID IN SURPLUS	0.11	0.00		0.00	0.00
2650	RETAINED EARNINGS	0.00	(2,532,625.85)		0.00	(2,532,625.85)
2650.00	RETAINED EARNINGS	(1,938,614.48)	0.00		0.00	0.00
2651	C/Y DISTRIBUTIONS	0.00	2,038,000.00		0.00	2,038,000.00
2651.00	C/Y DISTRIBUTIONS	1,698,000.00	0.00		0.00	0.00
2660	PARTNERS' CAPITAL	0.00	(575,123.50)		0.00	(575,123.50)
2660.00	PARTNERS' CAPITAL	(575,123.50)	0.00		0.00	0.00
Subtotal : None		1,754,011.37	(456,262.40)		0.00	(456,262.40)
Total [A&L] Assets and Liabilities		1,754,011.37	(456,262.40)		0.00	(456,262.40)
Group : [R&E]	Revenues and Expenses					
Subgroup : None						
3003.8	SCO revenue	(68,516.00)	0.00		0.00	0.00
3021	PRIVATE REVENUE	0.00	(3,391,610.00)		0.00	(3,391,610.00)
3021.00	PRIVATE REVENUE	(3,360,145.00)	0.00		0.00	0.00
3022	REVENUE - MEDICARE A	0.00	(3,832,020.00)		0.00	(3,832,020.00)
3022.00	REVENUE - MEDICARE A	(3,889,937.00)	0.00		18,784.00	18,784.00
				CAIDJE - 2	18,784.00	
3022.05	Medicare A - 2% Sequestration	55,844.68	82,362.73		0.00	82,362.73
3022.1	REVENUE - MEDICARE ADJUSTMENT	0.00	(836,401.87)		0.00	(836,401.87)
3022.10	REVENUE - MEDICARE ADJUSTMENT	(865,773.10)	0.00		0.00	0.00
3023	REVENUE - MASSHEALTH	0.00	(9,655,250.92)		0.00	(9,655,250.92)
3023.00	REVENUE - MASSHEALTH	(5,488,939.12)	0.00		1,861,508.00	1,861,508.00
				CAIDJE - 2	1,766,513.00	
				CAIDJE - 2	94,995.00	
3023.1	REVENUE - MASSHEALTH ADJSTMNT	0.00	2,131,545.80		0.00	2,131,545.80
3024.00	RESOURCE INCOME	(1,676,082.00)	0.00		(1,766,513.00)	(1,766,513.00)
				CAIDJE - 2	(1,766,513.00)	
3029	REVENUE - HOSPICE	0.00	(1,339.12)		(94,995.00)	(96,334.12)
				CAIDJE - 2	(0.00)	
				CAIDJE - 2	(94,995.00)	
3029.00	REVENUE - HOSPICE	(11,320.00)	0.00		0.00	0.00
3029.10	REVENUE - HOSPICE ADJUSTMENT	4,931.00	0.00		0.00	0.00
3040	REVENUE - HMO/INSURANCE	0.00	(200,910.00)		0.00	(200,910.00)
3040.00	REVENUE - HMO/INSURANCE	(96,606.00)	0.00		69,277.00	69,277.00
				CAIDJE - 2	69,277.00	
3040.01	Income - Medicare Managed Care	(899.00)	0.00		(18,784.00)	(18,784.00)
				CAIDJE - 2	(18,784.00)	
3040.1	REVENUE - HMO/INSUR ADJUSTMENT	0.00	23,916.00		0.00	23,916.00
3040.10	REVENUE - HMO/INSUR ADJUSTMENT	(136,051.50)	0.00		(69,277.00)	(69,277.00)
				CAIDJE - 2	(69,277.00)	
3160	BAD DEBT RECOVERY	0.00	(10,367.00)		0.00	(10,367.00)
3160.00	BAD DEBT RECOVERY	(61,121.22)	0.00		0.00	0.00
3170	REVENUE - PRIOR YEAR RETRO	0.00	(42,693.27)		0.00	(42,693.27)
3170.00	REVENUE - PRIOR YEAR RETRO	14,489.01	0.00		0.00	0.00
3180	INTEREST INCOME	0.00	(259.88)		0.00	(259.88)
3180.00	INTEREST INCOME	(8.05)	0.00		0.00	0.00
3181	INTEREST - REPLACEMENT RESERVE	0.00	(127.10)		0.00	(127.10)
3181.00	INTEREST - REPLACEMENT RESERVE	(86.34)	0.00		0.00	0.00
3190	OTHER INCOME	0.00	(174,303.83)		0.00	(174,303.83)
3190.00	OTHER INCOME	(58,772.66)	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
3190.5	Stimulus Revenue	(1,157,865.00)	0.00		0.00	0.00
3725.02	PHARMACY - PART A	(117,793.96)	(127,840.63)		0.00	(127,840.63)
3725.05	PHARMACY - PART B	(3,796.46)	(19,991.15)		0.00	(19,991.15)
3725.08	PHARMACY - HMO/INSURANCE	(6,412.11)	(7,558.16)		0.00	(7,558.16)
3726.02	I V THERAPY - PART A	(13,491.87)	(11,978.25)		0.00	(11,978.25)
3726.08	I V THERAPY - HMO/INSURANCE	(51.58)	(15.37)		0.00	(15.37)
3727.02	MED/SURG SUPPLY - PART A	0.00	(2,777.69)		0.00	(2,777.69)
3727.05	MED/SURG SUPPLY - PART B	110.85	0.00		0.00	0.00
3727.08	MED/SURG SUPPLY - HMO/INSURAN	(3,759.88)	(2,132.44)		0.00	(2,132.44)
3730.01	LABORATORY - PRIVATE	(7,700.00)	0.00		0.00	0.00
3730.02	LABORATORY - PART A	(37,359.84)	(26,193.55)		0.00	(26,193.55)
3730.08	LABORATORY - HMO/INSURANCE	(2,008.40)	(895.36)		0.00	(895.36)
3741.02	DME/CONCENTRATOR - PART A	(359.64)	(395.41)		0.00	(395.41)
3741.08	DME/CONCENTRATOR - HMO/INSURA	0.00	(43.20)		0.00	(43.20)
3742.02	PHYSICAL THERAPY - PART A	(1,091,619.46)	(1,018,862.98)		0.00	(1,018,862.98)
3742.05	PHYSICAL THERAPY - PART B	(168,487.25)	(410,765.58)		0.00	(410,765.58)
3742.08	PHYSICAL THERAPY - HMO/INSURA	(101,011.32)	(104,173.50)		0.00	(104,173.50)
3743.02	OCCUP THERAPY - PART A	(1,132,440.40)	(1,117,756.52)		0.00	(1,117,756.52)

Client: **A442751 - Southwood at Norwell Nursing Center Limited Partnership**  
Engagement: **MDMC 2023 - Southwood at Norwell Limited Partnership**  
Period Ending: **12/31/2023**  
Trial Balance: **T01 - Master TB**  
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
3743.05	OCCUP THERAPY - PART B	(84,104.10)	(278,452.78)		0.00	(278,452.78)
3743.08	OCCUP THERAPY - HMO/INSURANCE	(91,284.98)	(108,519.68)		0.00	(108,519.68)
3744.02	SPEECH THERAPY - PART A	(187,634.66)	(198,034.44)		0.00	(198,034.44)
3744.05	SPEECH THERAPY - PART B	(46,426.72)	(67,681.44)		0.00	(67,681.44)
3744.08	SPEECH THERAPY - HMO/INSURANCE	(5,532.24)	(8,058.98)		0.00	(8,058.98)
3751.02	RADIOLOGY/X-RAY - PART A	(11,111.63)	(11,047.50)		0.00	(11,047.50)
3751.08	RADIOLOGY/X-RAY - HMO/INSURAN	(499.39)	(600.00)		0.00	(600.00)
3801	CONTRACTUAL ADJ - PRIVATE	0.00	(10.42)		0.00	(10.42)
3801.00	CONTRACTUAL ADJ - PRIVATE	20.78	0.00		0.00	0.00
3802	CONTRACTUAL ADJ - PART A	0.00	2,514,938.01		0.00	2,514,938.01
3802.00	CONTRACTUAL ADJ - PART A	2,591,932.97	0.00		0.00	0.00
3803	CONTRACT ADJ - M/CAID USER FEE	0.00	915,614.90		0.00	915,614.90
3803.00	CONTRACT ADJ - M/CAID USER FEE	819,536.52	0.00		0.00	0.00
3803.01	CONTRACT ADJ - M/CAID	0.78	(0.01)		0.00	(0.01)
3804	CONTRACT ADJ - HOSPICE	0.00	0.57		0.00	0.57
3805	CONTRACT ADJ - PART B	0.00	470,744.92		0.00	470,744.92
3805.00	CONTRACT ADJ - PART B	186,725.47	0.00		0.00	0.00
3805.1	C/A - Med B - 2% Sequestration	0.00	5,068.65		0.00	5,068.65
3805.10	C/A - Med B - 2% Sequestration	1,172.76	0.00		0.00	0.00
3808	CONTRACT ADJ - HMO/INSURAN	0.00	201,351.19		0.00	201,351.19
3808.00	CONTRACT ADJ - HMO/INSURAN	198,324.70	0.00		0.00	0.00
4110	SALARY - ADMINISTRATOR	0.00	235,931.20		0.00	235,931.20
4110.00	SALARY - ADMINISTRATOR	256,373.52	0.00		0.00	0.00
4140	SALARIES - CLERICAL	0.00	163,737.04		0.00	163,737.04
4140.00	SALARIES - CLERICAL	152,845.18	0.00		0.00	0.00
4141	ALLOCATED CLERICAL SALARIES	0.00	110,852.92		0.00	110,852.92
4141.00	ALLOCATED CLERICAL SALARIES	144,564.64	0.00		0.00	0.00
4150	PAYROLL SERVICES	0.00	41,191.94		0.00	41,191.94
4150.00	PAYROLL SERVICES	39,986.15	0.00		0.00	0.00
4152	COMPUTER EXPENSES	0.00	191,122.20		0.00	191,122.20
4152.00	COMPUTER EXPENSES	130,713.28	0.00		0.00	0.00
4160	MANAGEMENT FEES	0.00	796,148.93		0.00	796,148.93
4160.00	MANAGEMENT FEES	782,108.34	0.00		0.00	0.00
4247	CREDIT CARD PROCESSING FEE	0.00	6,021.63		0.00	6,021.63
4247.00	CREDIT CARD PROCESSING FEE	2,876.82	0.00		0.00	0.00
4248	BANK CHARGES	0.00	993.17		0.00	993.17
4248.00	BANK CHARGES	59.66	0.00		0.00	0.00
4249	POSTAGE	0.00	4,631.84		0.00	4,631.84
4249.00	POSTAGE	2,762.36	0.00		0.00	0.00
4250	OFFICE SUPPLIES & EXPENSE	0.00	47,403.36		0.00	47,403.36
4250.00	OFFICE SUPPLIES & EXPENSE	43,217.07	0.00		0.00	0.00
4251	PROFESSIONAL SERVICES	0.00	16,083.48		0.00	16,083.48
4251.00	PROFESSIONAL SERVICES	18,750.25	0.00		0.00	0.00
4252	TUITION & EDUCATION	0.00	2,203.50		0.00	2,203.50
4252.00	TUITION & EDUCATION	1,055.00	0.00		0.00	0.00
4254	SALES TAX - REMITTABLE	0.00	3,231.85		0.00	3,231.85
4254.00	SALES TAX - REMITTABLE	1,848.14	0.00		0.00	0.00
4256.00	EMPLOYEE EDUCATION	58.33	0.00		0.00	0.00
4258.00	FINES & PENALTIES	12,600.00	0.00		0.00	0.00
4259	MISCELLANEOUS EXPENSE	0.00	95,327.33		0.00	95,327.33
4259.00	MISCELLANEOUS EXPENSE	3,195.31	0.00		0.00	0.00
4261	TELEPHONE	0.00	48,861.25		0.00	48,861.25
4261.00	TELEPHONE	46,886.68	0.00		0.00	0.00
4262	DIRECTORY ADVERTISING	0.00	6,390.67		0.00	6,390.67
4262.00	DIRECTORY ADVERTISING	6,943.28	0.00		0.00	0.00
4275	MOTOR VEHICLE EXPENSE	0.00	80.00		0.00	80.00
4275.00	MOTOR VEHICLE EXPENSE	1,818.01	0.00		0.00	0.00
4295	ADVERTISING - HELP WANTED	0.00	41,739.65		0.00	41,739.65
4295.00	ADVERTISING - HELP WANTED	21,089.46	0.00		0.00	0.00
4298	ADVERTISING - PROMOTIONAL	0.00	31,265.70		0.00	31,265.70
4298.00	ADVERTISING - PROMOTIONAL	34,372.49	0.00		0.00	0.00
4301	LICNSES, SUBSCR & DUES - PT R	0.00	17,751.16		0.00	17,751.16
4301.00	LICNSES, SUBSCR & DUES - PT R	18,451.61	0.00		0.00	0.00
4302	LICNSES, SUBSCR & DUES - NON	0.00	917.00		0.00	917.00
4302.00	LICNSES, SUBSCR & DUES - NON	823.38	0.00		0.00	0.00
4306.20	ADMIN EDUCATION	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
4329.02	oth ben don	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
4331	LOST ITEMS - RESIDENT	0.00	4,234.15		0.00	4,234.15
4331.00	LOST ITEMS - RESIDENT	8,073.70	0.00		0.00	0.00
4333	EMPLOYEE BENEFITS - OTHER	0.00	7,340.22		0.00	7,340.22
4333.00	EMPLOYEE BENEFITS - OTHER	14,642.79	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
4334	401K MATCH EXPENSE	0.00	28,223.06		0.00	28,223.06
4334.00	401K MATCH EXPENSE	21,273.98	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
4334.01	PENSION-DON	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
4334.04	PENSION - ADMINISTRATOR	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
4335	401K ADMINISTRATION FEES	0.00	927.93		0.00	927.93
4335.00	401K ADMINISTRATION FEES	1,200.00	0.00		0.00	0.00
4360	ACCOUNTING OTHER	0.00	49,180.20		0.00	49,180.20
4360.00	ACCOUNTING OTHER	32,848.11	0.00		0.00	0.00
4370	LEGAL - CORPORATE	0.00	1,215.00		0.00	1,215.00
4372	LEGAL - COLLECTIONS	0.00	12,719.33		0.00	12,719.33
4372.00	LEGAL - COLLECTIONS	3,711.14	0.00		0.00	0.00
4400	PAYROLL TAXES - ACCRD	0.00	8,858.08		0.00	8,858.08
4400.00	PAYROLL TAXES - ACCRD	10,407.93	0.00		0.00	0.00
4400.03	EMPLOYER FICA	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	

Client: **A442751 - Southwood at Norwell Nursing Center Limited Partnership**  
Engagement: **MDMC 2023 - Southwood at Norwell Limited Partnership**  
Period Ending: **12/31/2023**  
Trial Balance: **T01 - Master TB**  
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account		Description	PP-1	FS	JE Ref #	CAIDJE	CAID
			12/31/2022	12/31/2023			12/31/2023
4400.11	ALLOCATED ADMIN P/R TAXES		0.00	0.00		0.00	0.00
					CAIDJE - 3	(0.00)	
4400.41	ALLOCATED P/R TAXES - DON		0.00	0.00		0.00	0.00
					CAIDJE - 3	(0.00)	
4401	FUTA TAX		0.00	7,225.11		0.00	7,225.11
4401.00	FUTA TAX		8,048.19	0.00		0.00	0.00
4402	EMPLOYER MEDICARE		0.00	123,523.56		0.00	123,523.56
4402.00	EMPLOYER MEDICARE		111,336.04	0.00		0.00	0.00
4403	EMPLOYER FICA		0.00	521,635.86		0.00	521,635.86
4403.00	EMPLOYER FICA		469,203.30	0.00		0.00	0.00
4404	MUTA EXPENSE		0.00	77,914.12		0.00	77,914.12
4404.00	MUTA EXPENSE		89,747.09	0.00		0.00	0.00
4405	MASS. HEALTH INS. TAX		0.00	36,321.09		0.00	36,321.09
4405.00	MASS. HEALTH INS. TAX		36,348.48	0.00		0.00	0.00
4409	SALARY ALLOCATION - P/R TAXES		0.00	(3,198.78)		0.00	(3,198.78)
4409.00	SALARY ALLOCATION - P/R TAXES		4,082.48	0.00		0.00	0.00
4412	VISION CARE		0.00	1,173.48		0.00	1,173.48
4412.00	VISION CARE		807.20	0.00		0.00	0.00
4413	MEDICAL FLEX SPENDING		0.00	19,088.60		0.00	19,088.60
4413.00	MEDICAL FLEX SPENDING		51,347.73	0.00		0.00	0.00
4413.01	Admin Health Insur		0.00	0.00		0.00	0.00
					CAIDJE - 3	(0.00)	
4415	GROUP HEALTH INSURANCE		0.00	434,220.04		0.00	434,220.04
4415.00	GROUP HEALTH INSURANCE		364,390.34	0.00		0.00	0.00
					CAIDJE - 3	(0.00)	
4415.01	GROUP HEALTH-DON		0.00	0.00		0.00	0.00
					CAIDJE - 3	(0.00)	
4416	GROUP DENTAL		0.00	9,677.39		0.00	9,677.39
4416.00	GROUP DENTAL		8,412.40	0.00		0.00	0.00
4418	GROUP DISA/LIFE INSURANCE		0.00	71.96		0.00	71.96
4418.00	GROUP DISA/LIFE INSURANCE		1,616.58	0.00		0.00	0.00
4420	INSURANCE - OTHER		0.00	13,592.32		0.00	13,592.32
4420.00	INSURANCE - OTHER		9,783.35	0.00		0.00	0.00
4420.01	W/C DON		0.00	0.00		0.00	0.00
					CAIDJE - 3	(0.00)	
4420.03	W/C NON NSG		0.00	0.00		0.00	0.00
					CAIDJE - 3	(0.00)	
4420.04	W/C - ADMIN		0.00	0.00		0.00	0.00
					CAIDJE - 3	(0.00)	
4422	INSURANCE - MALPRACTICE		0.00	372,152.09		0.00	372,152.09
4422.00	INSURANCE - MALPRACTICE		325,774.22	0.00		0.00	0.00
4425	INSURANCE - WORKERS COMP		0.00	179,247.00		0.00	179,247.00
4425.00	INSURANCE - WORKERS COMP		144,358.00	0.00		0.00	0.00
4437	INTEREST - WORKING CAPITAL		0.00	49,757.41		0.00	49,757.41
4437.00	INTEREST - WORKING CAPITAL		10,747.80	0.00		0.00	0.00
4510	REAL ESTATE TAXES		0.00	146,576.83		0.00	146,576.83
4510.00	REAL ESTATE TAXES		146,664.79	0.00		0.00	0.00
4511	PERSONAL PROPERTY TAXES		0.00	1,564.08		0.00	1,564.08
4511.00	PERSONAL PROPERTY TAXES		2,914.75	0.00		0.00	0.00
4520	INTEREST - 1ST MORTGAGE		0.00	125,244.67		0.00	125,244.67
4520.00	INTEREST - 1ST MORTGAGE		134,659.70	0.00		0.00	0.00
4522	MORTGAGE INSURANCE PREMIUMS		0.00	20,362.83		0.00	20,362.83
4522.00	MORTGAGE INSURANCE PREMIUMS		21,916.03	0.00		0.00	0.00
4528	AMORT OF MORTGAGE ACQ COSTS		0.00	4,073.95		0.00	4,073.95
4528.00	AMORT OF MORTGAGE ACQ COSTS		4,073.95	0.00		0.00	0.00
4538	RENT - OTHER		0.00	31,334.52		0.00	31,334.52
4538.00	RENT - OTHER		30,358.54	0.00		0.00	0.00
4550	DEPRECIATION - BUILDING		0.00	159,069.00		0.00	159,069.00
4550.00	DEPRECIATION - BUILDING		159,069.00	0.00		0.00	0.00
4555	DEPRECIATION - LAND IMPROVE.		0.00	46,476.72		0.00	46,476.72
4555.00	DEPRECIATION - LAND IMPROVE.		46,476.72	0.00		0.00	0.00
4560	DEPRECIATION - BLDG IMPROVE.		0.00	64,302.06		0.00	64,302.06
4560.00	DEPRECIATION - BLDG IMPROVE.		52,400.10	0.00		0.00	0.00
4568	DEPRECIATION - OTHER IMPROVMTS		0.00	5,848.00		0.00	5,848.00
4568.00	DEPRECIATION - OTHER IMPROVMTS		3,575.00	0.00		0.00	0.00
4570	DEPRECIATION - EQUIPMENT		0.00	56,536.33		0.00	56,536.33
4570.00	DEPRECIATION - EQUIPMENT		42,862.28	0.00		0.00	0.00
4571	DEPRECIATION - COMPUTER EQUIP		0.00	16,172.53		0.00	16,172.53
4571.00	DEPRECIATION - COMPUTER EQUIP		9,530.94	0.00		0.00	0.00
4590	INSURANCE - BLDG & EQUIP		0.00	24,289.10		0.00	24,289.10
4590.00	INSURANCE - BLDG & EQUIP		21,212.75	0.00		0.00	0.00
5105	SALARIES - PLANT		0.00	157,793.46		0.00	157,793.46
5105.00	SALARIES - PLANT		129,794.87	0.00		0.00	0.00
5110	PURCHASED SERVICE - PLANT		0.00	186,310.61		0.00	186,310.61
5110.00	PURCHASED SERVICE - PLANT		178,102.39	0.00		0.00	0.00
5115	SUPPLIES & EXPENSE - PLANT		0.00	109,205.36		0.00	109,205.36
5115.00	SUPPLIES & EXPENSE - PLANT		101,015.90	0.00		0.00	0.00
5116	RUBBISH REMOVAL		0.00	52,911.90		0.00	52,911.90
5116.00	RUBBISH REMOVAL		52,845.74	0.00		0.00	0.00
5117	MEDICAL WASTE DISPOSAL		0.00	420.00		0.00	420.00
5117.00	MEDICAL WASTE DISPOSAL		530.00	0.00		0.00	0.00
5120	UTILITIES - OTHER		0.00	23,080.61		0.00	23,080.61
5120.00	UTILITIES - OTHER		23,879.01	0.00		0.00	0.00
5121	ELECTRICITY		0.00	153,695.12		0.00	153,695.12
5121.00	ELECTRICITY		127,501.72	0.00		0.00	0.00
5122	WATER AND SEWERAGE		0.00	53,009.88		0.00	53,009.88
5122.00	WATER AND SEWERAGE		25,344.32	0.00		0.00	0.00
5124	GAS		0.00	56,547.55		0.00	56,547.55
5124.00	GAS		55,480.83	0.00		0.00	0.00
5205	SALARIES - DIETARY		0.00	534,344.00		0.00	534,344.00
5205.00	SALARIES - DIETARY		498,075.22	0.00		0.00	0.00
5220	DIETARY - FOOD		0.00	474,561.95		0.00	474,561.95

Client: **A442751 - Southwood at Norwell Nursing Center Limited Partnership**  
Engagement: **MDMC 2023 - Southwood at Norwell Limited Partnership**  
Period Ending: **12/31/2023**  
Trial Balance: **T01 - Master TB**  
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
5220.00	DIETARY - FOOD	441,135.57	0.00		0.00	0.00
5231	SALARIES - DIETICIAN	0.00	107,402.97		0.00	107,402.97
5231.00	SALARIES - DIETICIAN	108,193.83	0.00		0.00	0.00
5232	ALLOC DIETICIAN SALARY	0.00	(41,038.36)		0.00	(41,038.36)
5232.00	ALLOC DIETICIAN SALARY	(47,046.81)	0.00		0.00	0.00
5235	DIETARY SUPPLIES & EXPENSE	0.00	57,608.47		0.00	57,608.47
5235.00	DIETARY SUPPLIES & EXPENSE	67,154.37	0.00		0.00	0.00
5310	SALARIES - LAUNDRY	0.00	154,449.53		0.00	154,449.53
5310.00	SALARIES - LAUNDRY	138,590.58	0.00		0.00	0.00
5320.00	PURCHASE SERVICE - LAUNDRY	921.63	0.00		0.00	0.00
5330	SUPPLIES & EXPENSE - LAUNDRY	0.00	843.90		0.00	843.90
5330.00	SUPPLIES & EXPENSE - LAUNDRY	1,180.40	0.00		0.00	0.00
5340	LINEN & BEDDING - LAUNDRY	0.00	11,805.03		0.00	11,805.03
5340.00	LINEN & BEDDING - LAUNDRY	12,002.55	0.00		0.00	0.00
5410	SALARIES - HOUSEKEEPING	0.00	408,111.35		0.00	408,111.35
5410.00	SALARIES - HOUSEKEEPING	388,542.74	0.00		0.00	0.00
5415.00	PURCHASED SERV - HOUSEKEEPING	657.63	0.00		0.00	0.00
5420	SUPP & EXP - HOUSEKEEPING	0.00	87,489.45		0.00	87,489.45
5420.00	SUPP & EXP - HOUSEKEEPING	77,961.49	0.00		0.00	0.00
6020	SALARY - DIRECTOR OF NURSING	0.00	145,498.74		0.00	145,498.74
6020.00	SALARY - DIRECTOR OF NURSING	152,837.60	0.00		0.00	0.00
6021	SALARIES - ASST DIR NURSING	0.00	138,630.71		0.00	138,630.71
6021.00	SALARIES - ASST DIR NURSING	141,139.13	0.00		0.00	0.00
6022.01	SALARY - NSG SUPV RN - BUTTONW	28,982.36	0.00		0.00	0.00
6025.01	SALARY - UNIT MGR BUTTONWOOD	71,447.37	96,619.67		(193,114.00)	(96,494.33)
				CAIDJE - 4	(193,114.00)	
6025.02	SALARY - UNIT MGR LAURELWOOD	95,058.42	99,765.95		0.00	99,765.95
6025.03	SALARY - UNIT MGR ROSEWOOD	107,692.43	110,909.41		0.00	110,909.41
6030	SALARIES - R.N.	0.00	29,446.60		193,114.00	222,560.60
				CAIDJE - 4	193,114.00	
6030.00	SALARIES - R.N.	137,574.70	0.00		0.00	0.00
6030.01	SALARIES RNS BUTTONWOOD	294,923.02	146,096.80		0.00	146,096.80
6030.02	SALARIES RNS LAURELWOOD	78,238.12	74,681.13		0.00	74,681.13
6030.03	SALARIES RNS ROSEWOOD	356,642.84	753,460.24		0.00	753,460.24
6032	RN PAYROLL ALLOCATION	0.00	(34,030.52)		0.00	(34,030.52)
6035	PURCHASED SERVICE - RNS	0.00	18,025.45		0.00	18,025.45
6035.00	PURCHASED SERVICE - RNS	7,370.05	0.00		0.00	0.00
6040	SALARIES - LPNS	0.00	706.89		0.00	706.89
6040.00	SALARIES - LPNS	7,318.71	0.00		0.00	0.00
6040.01	SALARIES LPNS BUTTONWOOD	579,906.82	789,564.21		0.00	789,564.21
6040.02	SALARIES LPNS LAURELWOOD	586,339.42	599,915.10		0.00	599,915.10
6040.03	SALARIES LPNS ROSEWOOD	171,697.69	59,248.66		0.00	59,248.66
6045	PURCHASED SERVICE - LPNS	0.00	4,366.75		0.00	4,366.75
6045.00	PURCHASED SERVICE - LPNS	5,427.22	0.00		0.00	0.00
6050	SALARY - CNAS	0.00	223,469.99		0.00	223,469.99
6050.00	SALARY - CNAS	229,859.55	0.00		0.00	0.00
6050.01	SALARIES CNAS BUTTONWOOD	856,492.30	1,409,183.49		0.00	1,409,183.49
6050.02	SALARIES CNAS LAURELWOOD	735,215.69	918,668.69		0.00	918,668.69
6050.03	SALARIES CNAS ROSEWOOD	476,461.96	596,293.02		0.00	596,293.02
6052.01	RESIDENT CARE ASSTS BUTTONWOOD	337,618.01	57,314.86		0.00	57,314.86
6052.02	RESIDENT CARE ASSTS LAURELWOOD	146,575.63	34,018.26		0.00	34,018.26
6052.03	RESIDENT CARE ASSTS ROSEWOOD	67,129.73	4,033.69		0.00	4,033.69
6055	PURCHASED SERVICE - CNAS	0.00	783.26		0.00	783.26
6055.00	PURCHASED SERVICE - CNAS	4,778.78	0.00		0.00	0.00
6504	SALARIES - STAFF DEVELOPMENT	0.00	96,130.84		0.00	96,130.84
6506	SALARIES - MMQ/MDS EVAL. NURSE	0.00	229,261.47		0.00	229,261.47
6506.00	SALARIES - MMQ/MDS EVAL. NURSE	228,304.86	0.00		0.00	0.00
6508	ALLOC.MMQ/STAFF DEV.SALARIES	0.00	(42,241.02)		0.00	(42,241.02)
6508.00	ALLOC.MMQ/STAFF DEV.SALARIES	(16,900.26)	0.00		0.00	0.00
6511	MEDICAL DIRECTOR	0.00	30,000.00		0.00	30,000.00
6511.00	MEDICAL DIRECTOR	30,000.00	0.00		0.00	0.00
6522	SUPPLIES & EXPENSE - NURSING	0.00	250,430.97		0.00	250,430.97
6522.00	SUPPLIES & EXPENSE - NURSING	368,141.40	0.00		0.00	0.00
6530	PHARMACY CONSULTANT	0.00	13,718.25		0.00	13,718.25
6530.00	PHARMACY CONSULTANT	14,106.28	0.00		0.00	0.00
6535	MEDICAL RECORDS CONSULT	0.00	495.00		0.00	495.00
6535.00	MEDICAL RECORDS CONSULT	979.00	0.00		0.00	0.00
6810	SALARIES - SOCIAL SERVICE	0.00	97,316.23		0.00	97,316.23
6810.00	SALARIES - SOCIAL SERVICE	104,698.29	0.00		0.00	0.00
6811.00	SALARY ALLOC - SOCIAL SERVICES	9,770.72	0.00		0.00	0.00
6830	PURCH SERV - SOCIAL SERVICE	0.00	24,861.25		0.00	24,861.25
6830.00	PURCH SERV - SOCIAL SERVICE	18,671.25	0.00		0.00	0.00
6880	ADMISSION SALARIES	0.00	112,824.02		0.00	112,824.02
6880.00	ADMISSION SALARIES	126,765.63	0.00		0.00	0.00
6881	ALLOC ADMISSIONS	0.00	(9,967.10)		0.00	(9,967.10)
6881.00	ALLOC ADMISSIONS	(7,054.91)	0.00		0.00	0.00
7021	SALARIES - ACTIVITIES	0.00	253,952.20		0.00	253,952.20
7021.00	SALARIES - ACTIVITIES	212,217.43	0.00		0.00	0.00
7021.5	PAYROLL ALLOC - ACTIVITIES	0.00	(19,327.35)		0.00	(19,327.35)
7021.50	PAYROLL ALLOC - ACTIVITIES	(19,729.97)	0.00		0.00	0.00
7022	PURCHASED SERVICE - ACTIVIITES	0.00	29,639.22		0.00	29,639.22
7022.00	PURCHASED SERVICE - ACTIVIITES	27,716.00	0.00		0.00	0.00
7023	SUPPLIES & EXPENSE - ACTIVITY	0.00	19,591.67		0.00	19,591.67
7023.00	SUPPLIES & EXPENSE - ACTIVITY	16,554.52	0.00		0.00	0.00
7630.00	PSYCHIATRIC CONSULTANT	150.00	0.00		0.00	0.00
7800.02	ANCILLARY OTHER - PART A	2,970.36	3,672.63		0.00	3,672.63
7800.08	ANCILLARY OTHER - HMO/INSURNE	0.00	321.42		0.00	321.42
7825.01	PHARMACY - PRIVATE	979.53	0.00		0.00	0.00
7825.02	PHARMACY - PART A	124,193.97	125,410.98		0.00	125,410.98
7825.03	PHARMACY - M/CAID	9,198.88	2,018.08		0.00	2,018.08
7825.08	PHARMACY - HMO/INSURANCE	4,575.37	8,634.02		0.00	8,634.02
7825.09	PHARMACY - HOSPICE	33.94	787.55		0.00	787.55

Client: **A442751 - Southwood at Norwell Nursing Center Limited Partnership**  
Engagement: **MDMC 2023 - Southwood at Norwell Limited Partnership**  
Period Ending: **12/31/2023**  
Trial Balance: **T01 - Master TB**  
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
7826.02	I V THERAPY - PART A	13,353.01	11,852.26		0.00	11,852.26
7826.08	I V THERAPY - HMO/INSURANCE	61.32	15.37		0.00	15.37
7827.02	MED/SURG SUPPLY - PART A	1,246.84	2,050.02		0.00	2,050.02
7827.08	MED/SURG SUPPLY - HMO/INSURAN	4,271.46	1,581.11		0.00	1,581.11
7829.02	DME/CONCENTRATOR - PART A	359.64	355.93		0.00	355.93
7829.08	DME/CONCENTRATOR - HMO/INSURA	0.00	43.20		0.00	43.20
7830.02	LABORATORY - PART A	37,343.31	25,269.02		0.00	25,269.02
7830.03	LABORATORY - M/CAID	129.55	0.00		0.00	0.00
7830.05	LABORATORY - PART B	887.20	1,185.00		0.00	1,185.00
7830.08	LABORATORY - HMO/INSURANCE	3,471.44	1,182.44		0.00	1,182.44
7832.02	RADIOLOGY - PART A	11,934.67	13,054.87		0.00	13,054.87
7832.03	RADIOLOGY - M/CAID	261.15	0.00		0.00	0.00
7832.08	RADIOLOGY - HMO/INSURANCE	499.39	600.00		0.00	600.00
7841.02	TANK OXYGEN - PART A	0.00	39.48		0.00	39.48
7842.02	PHYSICAL THERAPY - PART A	249,918.48	231,409.69		0.00	231,409.69
7842.05	PHYSICAL THERAPY - PART B	62,830.74	134,069.61		0.00	134,069.61
7842.08	PHYSICAL THERAPY - HMO/INSURA	17,525.16	12,452.40		0.00	12,452.40
7843.02	OCCUP THERAPY - PART A	253,469.90	255,805.56		0.00	255,805.56
7843.05	OCCUP THERAPY - PART B	25,374.43	88,761.89		0.00	88,761.89
7843.08	OCCUP THERAPY - HMO/INSURANCE	16,176.24	13,196.52		0.00	13,196.52
7844.01	SPEECH THERAPY - PRIVATE	129.60	0.00		0.00	0.00
7844.02	SPEECH THERAPY - PART A	39,019.96	40,267.80		0.00	40,267.80
7844.05	SPEECH THERAPY - PART B	18,020.85	26,608.84		0.00	26,608.84
7844.08	SPEECH THERAPY - HMO/INSURANCE	3,007.80	1,911.60		0.00	1,911.60
7953.02	AMBULANCE/TRANSPORT - PART A	13,272.19	14,177.23		0.00	14,177.23
8010	BAD DEBTS	0.00	194,098.00		0.00	194,098.00
8010.00	BAD DEBTS	143,134.48	0.00		0.00	0.00
8025	STATE INCOME TAX	0.00	98,210.00		0.00	98,210.00
Subtotal : None		(1,754,011.37)	456,262.40		0.00	456,262.40
Total [R&E] Revenues and Expenses		(1,754,011.37)	456,262.40		0.00	456,262.40
Sum of Account Groups		0.00	0.00		0.00	0.00

Tickmarks

{a}	
{b}	
{c}	
{d}	
{e}	
{f}	
{g}	
{h}	
{i}	
{j}	
{k}	
{l}	
{m}	
{n}	
{o}	
{p}	

{q}	
{r}	
{s}	
{t}	
{u}	
{v}	
{w}	
{x}	
{y}	
{z}	



Client: **A442751 - Southwood at Norwell Nursing Center Limited Partnership**  
Engagement: **MDMC 2023 - Southwood at Norwell Limited Partnership**  
Period Ending: **12/31/2023**  
Trial Balance: **T01 - Master TB**  
Workpaper: **T:02 - MCD SNF-CR Groupings Report**

Account	Description	CAID 12/31/2023	PP-1 12/31/2022
<b>Group : [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>		
<b>Subgroup : None</b>			
1010	CASH - OPERATING	668,603.23	0.00
1010.00	CASH - OPERATING	0.00	2,480,586.92
1020	CASH - PAYROLL ACCOUNT	(0.01)	0.00
1020.00	CASH - PAYROLL ACCOUNT	0.00	(0.01)
1025	CASH-ACTIVITY ACCT	3,420.07	0.00
1025.00	CASH-ACTIVITY ACCT	0.00	1,882.01
1030	CASH ON HAND - PETTY CASH	500.00	0.00
1030.00	CASH ON HAND - PETTY CASH	0.00	500.00
<b>Subtotal : None</b>		<b>672,523.29</b>	<b>2,482,968.92</b>
<b>Total [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>	<b>672,523.29</b>	<b>2,482,968.92</b>
<b>Group : [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>		
<b>Subgroup : [S6L1.5C1A]</b>	<b>A/ R Self-Pay Patients (Private)</b>		
1061	A/R - PRIVATE	(56,028.46)	0.00
1061.00	A/R - PRIVATE	0.00	59,205.43
1061.02	A/R - PRIVATE MED A COINS	5,516.00	8,323.50
1061.1	A/R - PRIVATE MED B COINS	(86.78)	0.00
1061.10	A/R - PRIVATE MED B COINS	0.00	427.05
1064.00	A/R - MASSHEALTH PAT PD AMT	0.00	89,024.02
<b>Subtotal [S6L1.5C1A]</b>	<b>A/ R Self-Pay Patients (Private)</b>	<b>(50,599.24)</b>	<b>156,980.00</b>
<b>Subgroup : [S6L1.5C1A/R]</b>	<b>Managed Care Patients (Private)</b>		
1080	A/R HMO/INSURANCE	7,620.15	0.00
1080.00	A/R HMO/INSURANCE	0.00	14,420.45
<b>Subtotal [S6L1.5C1B]</b>	<b>A/R Managed Care Patients (Private)</b>	<b>7,620.15</b>	<b>14,420.45</b>
<b>Subgroup : [S6L1.5C1A/r]</b>	<b>Medicare Non Managed Care</b>		
1062	A/R - MEDICARE PART A	401,606.09	0.00
1062.00	A/R - MEDICARE PART A	0.00	388,778.01
1075.1	A/R OTHER MED B COINS	18,854.14	0.00
1075.10	A/R OTHER MED B COINS	0.00	2,684.92
1084	A/R MEDICARE PART B	108,752.56	0.00
1084.00	A/R MEDICARE PART B	0.00	21,218.27
<b>Subtotal [S6L1.5C1D]</b>	<b>A/r Medicare Non Managed Care</b>	<b>529,212.79</b>	<b>412,681.20</b>
<b>Subgroup : [S6L1.5C1A/R]</b>	<b>Mass Medicaid Non Managed Care</b>		
1063	A/R - MASSHEALTH	671,420.57	0.00
1063.00	A/R - MASSHEALTH	0.00	551,791.57
1063.02	A/R - MASSHEALTH MED A COINS	20,014.16	6,744.30
1063.5	A/R - MASSHEALTH PENDING	395,337.40	0.00
1063.50	A/R - MASSHEALTH PENDING	0.00	229,986.12
1064	A/R - MASSHEALTH PAT PD AMT	40,416.62	0.00
1080.02	A/R CO-INSURANCE	93,262.50	140,429.00
<b>Subtotal [S6L1.5C1F]</b>	<b>A/R Mass Medicaid Non Managed Care</b>	<b>1,220,451.25</b>	<b>928,950.99</b>
<b>Total [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>	<b>1,706,684.95</b>	<b>1,513,032.64</b>
<b>Group : [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>		
<b>Subgroup : None</b>			
1140	RESERVE FOR BAD DEBTS	(100,378.17)	0.00
1140.00	RESERVE FOR BAD DEBTS	0.00	(59,346.71)
<b>Subtotal : None</b>		<b>(100,378.17)</b>	<b>(59,346.71)</b>
<b>Total [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>	<b>(100,378.17)</b>	<b>(59,346.71)</b>
<b>Group : [S6L1.11C1]</b>	<b>Other Receivables</b>		
<b>Subgroup : None</b>			
1250.00	PATIENT EXCHANGE	0.00	953.24
<b>Subtotal : None</b>		<b>0.00</b>	<b>953.24</b>
<b>Total [S6L1.11C1]</b>	<b>Other Receivables</b>	<b>0.00</b>	<b>953.24</b>
<b>Group : [S6L1.13C1]</b>	<b>Prepaid Insurance</b>		
<b>Subgroup : None</b>			
1280	PREPAID INSURANCE	50,005.85	0.00
1280.00	PREPAID INSURANCE	0.00	48,446.99
<b>Subtotal : None</b>		<b>50,005.85</b>	<b>48,446.99</b>
<b>Total [S6L1.13C1]</b>	<b>Prepaid Insurance</b>	<b>50,005.85</b>	<b>48,446.99</b>

<b>Group : [S6L1.15C1] Other Prepaid Expenses</b>			
<b>Subgroup : None</b>			
1300	OTHER PREPAID EXPENSES	19,847.30	0.00
1300.00	OTHER PREPAID EXPENSES	0.00	28,194.39
<b>Subtotal : None</b>		<b>19,847.30</b>	<b>28,194.39</b>
<b>Total [S6L1.15C1]</b>	<b>Other Prepaid Expenses</b>	<b>19,847.30</b>	<b>28,194.39</b>

<b>Group : [S6L1.17C1] Other Current Assets</b>			
<b>Subgroup : None</b>			
1310	ESCROW - R.E. TAXES	50,007.32	0.00
1310.00	ESCROW - R.E. TAXES	0.00	49,356.36
1340	ESCROW - REPLACEMENT RESERVE	154,699.72	0.00
1340.00	ESCROW - REPLACEMENT RESERVE	0.00	198,309.62
1350	ESCROW - HUD MORTGAGE INSUR	12,470.15	0.00
1350.00	ESCROW - HUD MORTGAGE INSUR	0.00	12,985.02
1360	ESCROW - PROPERTY INSURANCE	12,847.99	0.00
1360.00	ESCROW - PROPERTY INSURANCE	0.00	11,186.26
<b>Subtotal : None</b>		<b>230,025.18</b>	<b>271,837.26</b>
<b>Total [S6L1.17C1]</b>	<b>Other Current Assets</b>	<b>230,025.18</b>	<b>271,837.26</b>

<b>Group : [S6L2.1C1] Land</b>			
<b>Subgroup : None</b>			
1511	LAND	1,003,262.60	0.00
1511.00	LAND	0.00	1,003,262.60
<b>Subtotal : None</b>		<b>1,003,262.60</b>	<b>1,003,262.60</b>
<b>Total [S6L2.1C1]</b>	<b>Land</b>	<b>1,003,262.60</b>	<b>1,003,262.60</b>

<b>Group : [S6L2.2C1] Building</b>			
<b>Subgroup : [S6L2.2C1] Building Costs</b>			
1521	BUILDING	6,362,778.61	0.00
1521.00	BUILDING	0.00	6,362,778.61
<b>Subtotal [S6L2.2C1A] Building Costs</b>		<b>6,362,778.61</b>	<b>6,362,778.61</b>

<b>Subgroup : [S6L2.2C1A/D] Building</b>			
1522	ACCUM DEPR - BUILDING	(4,815,657.00)	0.00
1522.00	ACCUM DEPR - BUILDING	0.00	(4,656,588.00)
<b>Subtotal [S6L2.2C1B] A/D Building</b>		<b>(4,815,657.00)</b>	<b>(4,656,588.00)</b>
<b>Total [S6L2.2C1] Building</b>		<b>1,547,121.61</b>	<b>1,706,190.61</b>

<b>Group : [S6L2.3C1] Improvements - Cost</b>			
<b>Subgroup : [S6L2.3C1] Building Improvements</b>			
1611	BUILDING IMPROVEMENTS	1,427,074.22	0.00
1611.00	BUILDING IMPROVEMENTS	0.00	1,218,903.43
<b>Subtotal [S6L2.3C1A] Building Improvements</b>		<b>1,427,074.22</b>	<b>1,218,903.43</b>

<b>Subgroup : [S6L2.3C1] Leasehold Improvements</b>			
1621	LAND IMPROVEMENTS	697,162.07	0.00
1621.00	LAND IMPROVEMENTS	0.00	697,162.07
<b>Subtotal [S6L2.3C1B] Leasehold Improvements</b>		<b>697,162.07</b>	<b>697,162.07</b>

<b>Subgroup : [S6L2.3C1] Other Improvements</b>			
1631	OTHER IMPROVEMENTS	189,210.89	0.00
1631.00	OTHER IMPROVEMENTS	0.00	189,210.89
<b>Subtotal [S6L2.3C1C] Other Improvements</b>		<b>189,210.89</b>	<b>189,210.89</b>

<b>Subgroup : [S6L2.3C1A/D] Building Improvements</b>			
1612	ACCUM DEPR - BLDG IMPROV	(511,250.89)	0.00
1612.00	ACCUM DEPR - BLDG IMPROV	0.00	(446,948.83)
<b>Subtotal [S6L2.3C1D] A/D Building Improvements</b>		<b>(511,250.89)</b>	<b>(446,948.83)</b>

<b>Subgroup : [S6L2.3C1A/D] Leasehold Improvements</b>			
1622	ACCUM DEPN - LAND IMPROVEMENT:	(417,181.50)	0.00
1622.00	ACCUM DEPN - LAND IMPROVEMENT:	0.00	(370,704.78)
<b>Subtotal [S6L2.3C1E] A/D Leasehold Improvements</b>		<b>(417,181.50)</b>	<b>(370,704.78)</b>

<b>Subgroup : [S6L2.3C1A/D] Other Improvements</b>			
1632	ACCUM DEPR - OTHER IMPRV	(92,839.68)	0.00
1632.00	ACCUM DEPR - OTHER IMPRV	0.00	(86,991.68)
<b>Subtotal [S6L2.3C1F] A/D Other Improvements</b>		<b>(92,839.68)</b>	<b>(86,991.68)</b>

<b>Total [S6L2.3C1]</b>	<b>Improvements - Cost</b>	<b>1,292,175.11</b>	<b>1,200,631.10</b>
-------------------------	----------------------------	---------------------	---------------------

<b>Group : [S6L2.4C1] Equipment</b>	
<b>Subgroup : [S6L2.4C1] Equipment Cost</b>	

159069

#REF!

#REF!

1651	EQUIPMENT	2,194,585.96	0.00	
1651.00	EQUIPMENT	0.00	2,067,179.20	
1671	COMPUTER EQUIPMENT	142,429.09	0.00	
1671.00	COMPUTER EQUIPMENT	0.00	94,690.39	
Subtotal [S6L2.4C1A] Equipment Cost		2,337,015.05	2,161,869.59	175,145.46
Subgroup : [S6L2.4C1A/D Equipment				
1652	ACCUM DEPR - EQUIPMENT	(1,824,289.44)	0.00	
1652.00	ACCUM DEPR - EQUIPMENT	0.00	(1,767,753.11)	
1672	ACCUM DEPR COMPUTER EQUIPMEN	(82,101.38)	0.00	
1672.00	ACCUM DEPR COMPUTER EQUIPMEN	0.00	(65,928.85)	
Subtotal [S6L2.4C1b] A/D Equipment		(1,906,390.82)	(1,833,681.96)	-55186
Total [S6L2.4C1]	Equipment	430,624.23	328,187.63	
Group : [S6L2.5C1] Software/Limited Life Assets				
Subgroup : [S6L2.5C1 Software Cost				
1661	SOFTWARE	57,158.71	0.00	
1661.00	SOFTWARE	0.00	57,158.71	
1711	SOFTWARE	626.88	0.00	
Subtotal [S6L2.5C1A] Software Cost		57,785.59	57,158.71	
Subgroup : [S6L2.5C1A/D Software				
1662	ACCUM.DEPRE. SOFTWARE	(57,158.71)	0.00	
1662.00	ACCUM.DEPRE. SOFTWARE	0.00	(57,158.71)	
Subtotal [S6L2.5C1B] A/D Software		(57,158.71)	(57,158.71)	156
Total [S6L2.5C1]	Software/Limited Life Assets	626.88	0.00	
Group : [S6L3.4C1] Construction in Progress				
Subgroup : None				
1639	CONSTRUCTION IN PROGRESS	31,119.00	0.00	
Subtotal : None		31,119.00	0.00	
Total [S6L3.4C1]	Construction in Progress	31,119.00	0.00	
Group : [S6L3.5C1] Mortgage Acquisition Costs				
Subgroup : None				
1981	MORTGAGE ACQUISITION COSTS #2	84,194.95	0.00	
1981.00	MORTGAGE ACQUISITION COSTS #2	0.00	84,194.95	
Subtotal : None		84,194.95	84,194.95	
Total [S6L3.5C1]	Mortgage Acquisition Costs	84,194.95	84,194.95	
Group : [S6L3.6C1] Accum Amort of Mortgage Acquisition Costs				
Subgroup : None				
1982	ACCUM AMORT-MORT ACQ COSTS #2	(42,776.49)	0.00	
1982.00	ACCUM AMORT-MORT ACQ COSTS #2	0.00	(38,702.54)	
Subtotal : None		(42,776.49)	(38,702.54)	
Total [S6L3.6C1]	Accum Amort of Mortgage Acquisition	(42,776.49)	(38,702.54)	
Group : [S6L5.1C1] Trade Payable				
Subgroup : None				
1250	PATIENT EXCHANGE	(1,246.29)	0.00	
2020	ACCOUNTS PAYABLE	(411,096.97)	0.00	
2020.00	ACCOUNTS PAYABLE	0.00	(250,616.47)	
Subtotal : None		(412,343.26)	(250,616.47)	
Total [S6L5.1C1]	Trade Payable	(412,343.26)	(250,616.47)	
Group : [S6L5.2C1] Accrued Expenses				
Subgroup : None				
2030	ACCRUED EXPENSES	(430,679.75)	0.00	
2030.00	ACCRUED EXPENSES	0.00	(607,474.98)	
2031	ACCRUED MANAGEMENT FEES (SHG	(549,487.22)	0.00	
2031.00	ACCRUED MANAGEMENT FEES (SHG	0.00	(18,338.29)	
Subtotal : None		(980,166.97)	(625,813.27)	
Total [S6L5.2C1]	Accrued Expenses	(980,166.97)	(625,813.27)	
Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities				
Subgroup : [S6L5.7C1 Accrued Salaaries				
2190	ACCRUED SALARIES	(204,801.00)	0.00	
2190.00	ACCRUED SALARIES	0.00	(175,467.00)	
2191	ACCRUED BENEFIT TIME	(381,476.63)	0.00	
2191.00	ACCRUED BENEFIT TIME	0.00	(326,964.57)	
Subtotal [S6L5.7C1A] Accrued Salaaries		(586,277.63)	(502,431.57)	
Subgroup : [S6L5.7C1 Accrued Payroll Taxes Withheld				

2214	ACCRUED PAYROLL TAXES	(59,742.89)	0.00
<b>Subtotal [S6L5.7C1B] Accrued Payroll Taxes Withheld</b>		<b>(59,742.89)</b>	<b>0.00</b>
<b>Subgroup : [S6L5.7C1] Accrued Pauroll Taxes Payable</b>			
2214.00	ACCRUED PAYROLL TAXES	0.00	(50,884.81)
<b>Subtotal [S6L5.7C1C] Accrued Pauroll Taxes Payable</b>		<b>0.00</b>	<b>(50,884.81)</b>
<b>Subgroup : [S6L5.7C1] Other Payroll Liabilities</b>			
2217	401K W/H	5,812.35	0.00
2217.00	401K W/H	0.00	7,843.26
<b>Subtotal [S6L5.7C1D] Other Payroll Liabilities</b>		<b>5,812.35</b>	<b>7,843.26</b>
<b>Total [S6L5.7C1] Accrued Salaries &amp; Payroll Liabilities</b>		<b>(640,208.17)</b>	<b>(545,473.12)</b>
<b>Group : [S6L5.9C1] Accrued Interest Payable</b>			
<b>Subgroup : None</b>			
2270	ACCRUED INTEREST PAYABLE	(10,059.12)	0.00
2270.00	ACCRUED INTEREST PAYABLE	0.00	(10,866.80)
<b>Subtotal : None</b>		<b>(10,059.12)</b>	<b>(10,866.80)</b>
<b>Total [S6L5.9C1] Accrued Interest Payable</b>		<b>(10,059.12)</b>	<b>(10,866.80)</b>
<b>Group : [S6L5.10C1] Other Current Liabilities</b>			
<b>Subgroup : None</b>			
2133.00	MEDICAID SUPPLEMENTAL COVID	0.00	(88,807.23)
2290	OTHER CURRENT LIABILITIES	(182,016.83)	0.00
2290.00	OTHER CURRENT LIABILITIES	0.00	(188,150.93)
<b>Subtotal : None</b>		<b>(182,016.83)</b>	<b>(276,958.16)</b>
<b>Total [S6L5.10C1] Other Current Liabilities</b>		<b>(182,016.83)</b>	<b>(276,958.16)</b>
<b>Group : [S6L6.1C1] Motgage Payable</b>			
<b>Subgroup : None</b>			
2310	FIRST MORTGAGE	(3,571,286.20)	0.00
2310.00	FIRST MORTGAGE	0.00	(3,857,970.25)
<b>Subtotal : None</b>		<b>(3,571,286.20)</b>	<b>(3,857,970.25)</b>
<b>Total [S6L6.1C1] Motgage Payable</b>		<b>(3,571,286.20)</b>	<b>(3,857,970.25)</b>
<b>Group : [S6L6.2C1] Due to Related Parties, Subsidiaries &amp; Affilates</b>			
<b>Subgroup : None</b>			
2021	A/P - SW/QA OPERATIONS INTERCO	(227,213.61)	0.00
2021.00	A/P - SW/QA OPERATIONS INTERCO	0.00	(150,663.14)
2023	A/P - SHG OPERATIONS INTERCO	(92,471.29)	0.00
2023.00	A/P - SHG OPERATIONS INTERCO	0.00	(85,936.63)
2116	DUE TO/FROM STARR HEALTHGROU	(415,957.00)	0.00
2116.00	DUE TO/FROM STARR HEALTHGROU	0.00	(415,957.00)
2120	DUE TO/FROM QUEEN ANNE	220,153.00	0.00
2120.00	DUE TO/FROM QUEEN ANNE	0.00	220,153.00
<b>Subtotal : None</b>		<b>(515,488.90)</b>	<b>(432,403.77)</b>
<b>Total [S6L6.2C1] Due to Related Parties, Subsidiaries &amp;</b>		<b>(515,488.90)</b>	<b>(432,403.77)</b>
<b>Group : [S6L8B.3C1] Capital Contributions During the Year</b>			
<b>Subgroup : None</b>			
2660	PARTNERS' CAPITAL	(575,123.50)	0.00
2660.00	PARTNERS' CAPITAL	0.00	(575,123.50)
<b>Subtotal : None</b>		<b>(575,123.50)</b>	<b>(575,123.50)</b>
<b>Total [S6L8B.3C1] Capital Contributions During the Year</b>		<b>(575,123.50)</b>	<b>(575,123.50)</b>
<b>Group : [S6L8B.4C1] Owners Equity Balance-Retained Earnings</b>			
<b>Subgroup : None</b>			
2630	PAID IN SURPLUS	0.11	0.00
2630.00	PAID IN SURPLUS	0.00	0.11
2650	RETAINED EARNINGS	(2,532,625.85)	0.00
2650.00	RETAINED EARNINGS	0.00	(1,938,614.48)
2651	C/Y DISTRIBUTIONS	2,038,000.00	0.00
2651.00	C/Y DISTRIBUTIONS	0.00	1,698,000.00
<b>Subtotal : None</b>		<b>(494,625.74)</b>	<b>(240,614.37)</b>
<b>Total [S6L8B.4C1] Owners Equity Balance-Retained Earn</b>		<b>(494,625.74)</b>	<b>(240,614.37)</b>
<b>Group : [S2L1.1C1] Private Pay</b>			
<b>Subgroup : None</b>			
3021	PRIVATE REVENUE	(3,391,610.00)	0.00
3021.00	PRIVATE REVENUE	0.00	(3,360,145.00)
<b>Subtotal : None</b>		<b>(3,391,610.00)</b>	<b>(3,360,145.00)</b>
<b>Total [S2L1.1C1] Private Pay</b>		<b>(3,391,610.00)</b>	<b>(3,360,145.00)</b>
<b>Group : [S2L1.2C1] Commerical Managed Care</b>			

<b>Subgroup : None</b>			
3040	REVENUE - HMO/INSURANCE	(200,910.00)	0.00
3040.00	REVENUE - HMO/INSURANCE	69,277.00	(256,652.50)
3040.1	REVENUE - HMO/INSUR ADJUSTMENT	23,916.00	0.00
<b>Subtotal : None</b>		<b>(107,717.00)</b>	<b>(256,652.50)</b>
<b>Total [S2L1.2C1]</b>	<b>Commerical Managed Care</b>	<b>(107,717.00)</b>	<b>(256,652.50)</b>
<b>Group : [S2L1.3C1] Commerical Non Managed Care</b>			
<b>Subgroup : None</b>			
3040.10	REVENUE - HMO/INSUR ADJUSTMENT	(69,277.00)	23,995.00
<b>Subtotal : None</b>		<b>(69,277.00)</b>	<b>23,995.00</b>
<b>Total [S2L1.3C1]</b>	<b>Commerical Non Managed Care</b>	<b>(69,277.00)</b>	<b>23,995.00</b>
<b>Group : [S2L1.4C1] Medicare-Fee-For-Service</b>			
<b>Subgroup : None</b>			
3022	REVENUE - MEDICARE A	(3,832,020.00)	0.00
3022.00	REVENUE - MEDICARE A	18,784.00	(3,890,836.00)
3022.05	Medicare A - 2% Sequestration	82,362.73	55,844.68
3022.1	REVENUE - MEDICARE ADJUSTMENT	(836,401.87)	0.00
3022.10	REVENUE - MEDICARE ADJUSTMENT	0.00	(865,773.10)
<b>Subtotal : None</b>		<b>(4,567,275.14)</b>	<b>(4,700,764.42)</b>
<b>Total [S2L1.4C1]</b>	<b>Medicare-Fee-For-Service</b>	<b>(4,567,275.14)</b>	<b>(4,700,764.42)</b>
<b>Group : [S2L1.5C1] Medicare Managed Care (Part C)</b>			
<b>Subgroup : None</b>			
3040.01	Income - Medicare Managed Care	(18,784.00)	0.00
<b>Subtotal : None</b>		<b>(18,784.00)</b>	<b>0.00</b>
<b>Total [S2L1.5C1]</b>	<b>Medicare Managed Care (Part C)</b>	<b>(18,784.00)</b>	<b>0.00</b>
<b>Group : [S2L1.6C1] MassHealth Fee-for-Service</b>			
<b>Subgroup : None</b>			
3023	REVENUE - MASSHEALTH	(9,655,250.92)	0.00
3023.00	REVENUE - MASSHEALTH	1,861,508.00	(7,233,537.12)
3023.1	REVENUE - MASSHEALTH ADJSTMNT	2,131,545.80	0.00
3029.00	REVENUE - HOSPICE	0.00	(11,320.00)
3029.10	REVENUE - HOSPICE ADJUSTMENT	0.00	4,931.00
<b>Subtotal : None</b>		<b>(5,662,197.12)</b>	<b>(7,239,926.12)</b>
<b>Total [S2L1.6C1]</b>	<b>MassHealth Fee-for-Service</b>	<b>(5,662,197.12)</b>	<b>(7,239,926.12)</b>
<b>Group : [S2L1.8C1] Senior Care Options</b>			
<b>Subgroup : None</b>			
3029	REVENUE - HOSPICE	(96,334.12)	0.00
3804	CONTRACT ADJ - HOSPICE	0.57	0.00
<b>Subtotal : None</b>		<b>(96,333.55)</b>	<b>0.00</b>
<b>Total [S2L1.8C1]</b>	<b>Senior Care Options</b>	<b>(96,333.55)</b>	<b>0.00</b>
<b>Group : [S2L1.12C1] Medicaid Patient Paid Amount</b>			
<b>Subgroup : None</b>			
3024.00	RESOURCE INCOME	(1,766,513.00)	0.00
<b>Subtotal : None</b>		<b>(1,766,513.00)</b>	<b>0.00</b>
<b>Total [S2L1.12C1]</b>	<b>Medicaid Patient Paid Amount</b>	<b>(1,766,513.00)</b>	<b>0.00</b>
<b>Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service</b>			
<b>Subgroup : None</b>			
3725.02	PHARMACY - PART A	(127,840.63)	(117,793.96)
3725.05	PHARMACY - PART B	(19,991.15)	(3,796.46)
3725.08	PHARMACY - HMO/INSURANCE	(7,558.16)	(6,412.11)
3726.02	I V THERAPY - PART A	(11,978.25)	(13,491.87)
3726.08	I V THERAPY - HMO/INSURANCE	(15.37)	(51.58)
3727.02	MED/SURG SUPPLY - PART A	(2,777.69)	0.00
3727.05	MED/SURG SUPPLY - PART B	0.00	110.85
3727.08	MED/SURG SUPPLY - HMO/INSURAN	(2,132.44)	(3,759.88)
3730.01	LABORATORY - PRIVATE	0.00	(7,700.00)
3730.02	LABORATORY - PART A	(26,193.55)	(37,359.84)
3730.08	LABORATORY - HMO/INSURANCE	(895.36)	(2,008.40)
3741.02	DME/CONCENTRATOR - PART A	(395.41)	(359.64)
3741.08	DME/CONCENTRATOR - HMO/INSURA	(43.20)	0.00
3742.02	PHYSICAL THERAPY - PART A	(1,018,862.98)	(1,091,619.46)
3742.05	PHYSICAL THERAPY - PART B	(410,765.58)	(168,487.25)
3742.08	PHYSICAL THERAPY - HMO/INSURA	(104,173.50)	(101,011.32)
3743.02	OCCUP THERAPY - PART A	(1,117,756.52)	(1,132,440.40)
3743.05	OCCUP THERAPY - PART B	(278,452.78)	(84,104.10)
3743.08	OCCUP THERAPY - HMO/INSURANCE	(108,519.68)	(91,284.98)
3744.02	SPEECH THERAPY - PART A	(198,034.44)	(187,634.66)
3744.05	SPEECH THERAPY - PART B	(67,681.44)	(46,426.72)

3744.08	SPEECH THERAPY - HMO/INSURANCE	(8,058.98)	(5,532.24)
3751.02	RADIOLOGY/X-RAY - PART A	(11,047.50)	(11,111.63)
3751.08	RADIOLOGY/X-RAY - HMO/INSURAN	(600.00)	(499.39)
3801	CONTRACTUAL ADJ - PRIVATE	(10.42)	0.00
3801.00	CONTRACTUAL ADJ - PRIVATE	0.00	20.78
3802	CONTRACTUAL ADJ - PART A	2,514,938.01	0.00
3802.00	CONTRACTUAL ADJ - PART A	0.00	2,591,932.97
3803.01	CONTRACT ADJ - M/CAID	(0.01)	0.78
3805	CONTRACT ADJ - PART B	470,744.92	0.00
3805.00	CONTRACT ADJ - PART B	0.00	186,725.47
3805.1	C/A - Med B - 2% Sequestration	5,068.65	0.00
3805.10	C/A - Med B - 2% Sequestration	0.00	1,172.76
3808	CONTRACT ADJ - HMO/INSURAN	201,351.19	0.00
3808.00	CONTRACT ADJ - HMO/INSURAN	0.00	198,324.70
Subtotal : None		(331,682.27)	(134,597.58)
Total [S2L1.4C2] Ancillary-Medicare Fee-for-Service		(331,682.27)	(134,597.58)
Group : [S2L3.5C1] Recovery of Bad Debts			
Subgroup : None			
3160	BAD DEBT RECOVERY	(10,367.00)	0.00
3160.00	BAD DEBT RECOVERY	0.00	(61,121.22)
Subtotal : None		(10,367.00)	(61,121.22)
Total [S2L3.5C1] Recovery of Bad Debts		(10,367.00)	(61,121.22)
Group : [S2L3.6C1] Prior Year Retroactive Revenue			
Subgroup : None			
3170	REVENUE - PRIOR YEAR RETRO	(42,693.27)	0.00
3170.00	REVENUE - PRIOR YEAR RETRO	0.00	14,489.01
Subtotal : None		(42,693.27)	14,489.01
Total [S2L3.6C1] Prior Year Retroactive Revenue		(42,693.27)	14,489.01
Group : [S2L3.7C1] Interest Income			
Subgroup : None			
3180	INTEREST INCOME	(259.88)	0.00
3180.00	INTEREST INCOME	0.00	(8.05)
3181	INTEREST - REPLACEMENT RESERVE	(127.10)	0.00
3181.00	INTEREST - REPLACEMENT RESERVE	0.00	(86.34)
Subtotal : None		(386.98)	(94.39)
Total [S2L3.7C1] Interest Income		(386.98)	(94.39)
Group : [S2L3.11C1] Variable Recoverable Income			
Subgroup : None			
3190	OTHER INCOME	(174,303.83)	0.00
3190.00	OTHER INCOME	0.00	(1,216,637.66)
Subtotal : None		(174,303.83)	(1,216,637.66)
Total [S2L3.11C1] Variable Recoverable Income		(174,303.83)	(1,216,637.66)
Group : [S3L1.1C1] Director of Nurses Salary			
Subgroup : None			
6020	SALARY - DIRECTOR OF NURSING	145,498.74	0.00
6020.00	SALARY - DIRECTOR OF NURSING	0.00	152,837.60
Subtotal : None		145,498.74	152,837.60
Total [S3L1.1C1] Director of Nurses Salary		145,498.74	152,837.60
Group : [S3L1.7C1] Registered Nurses Salaries			
Subgroup : None			
6021	SALARIES - ASST DIR NURSING	138,630.71	0.00
6021.00	SALARIES - ASST DIR NURSING	0.00	141,139.13
6022.01	SALARY - NSG SUPV RN - BUTTONW	0.00	28,982.36
6030	SALARIES - R.N.	222,560.60	0.00
6030.00	SALARIES - R.N.	0.00	137,574.70
6030.01	SALARIES RNS BUTTONWOOD	146,096.80	294,923.02
6030.02	SALARIES RNS LAURELWOOD	74,681.13	78,238.12
6030.03	SALARIES RNS ROSEWOOD	753,460.24	356,642.84
6032	RN PAYROLL ALLOCATION	(34,030.52)	0.00
Subtotal : None		1,301,398.96	1,037,500.17
Total [S3L1.7C1] Registered Nurses Salaries		1,301,398.96	1,037,500.17
Group : [S3L1.11C1] Registered Nurses Purchased Service Tempory Agency Staff			
Subgroup : None			
6035	PURCHASED SERVICE - RNS	18,025.45	0.00
6035.00	PURCHASED SERVICE - RNS	0.00	7,370.05
Subtotal : None		18,025.45	7,370.05
Total [S3L1.11C1] Registered Nurses Purchased Service		18,025.45	7,370.05

<b>Group : [S3L1.12C1] Licensed Practical Nurses Salary</b>			
<b>Subgroup : None</b>			
6025.01	SALARY - UNIT MGR BUTTONWOOD	(96,494.33)	71,447.37
6025.02	SALARY - UNIT MGR LAURELWOOD	99,765.95	95,058.42
6025.03	SALARY - UNIT MGR ROSEWOOD	110,909.41	107,692.43
6040	SALARIES - LPNS	706.89	0.00
6040.00	SALARIES - LPNS	0.00	7,318.71
6040.01	SALARIES LPNS BUTTONWOOD	789,564.21	579,906.82
6040.02	SALARIES LPNS LAURELWOOD	599,915.10	586,339.42
6040.03	SALARIES LPNS ROSEWOOD	59,248.66	171,697.69
<b>Subtotal : None</b>		<b>1,563,615.89</b>	<b>1,619,460.86</b>
<b>Total [S3L1.12C1] Licensed Practical Nurses Salary</b>		<b>1,563,615.89</b>	<b>1,619,460.86</b>

<b>Group : [S3L1.16C1] Licensed Practical Nurses Purchased Service Tempory Agency Staff</b>			
<b>Subgroup : None</b>			
6045	PURCHASED SERVICE - LPNS	4,366.75	0.00
6045.00	PURCHASED SERVICE - LPNS	0.00	5,427.22
<b>Subtotal : None</b>		<b>4,366.75</b>	<b>5,427.22</b>
<b>Total [S3L1.16C1] Licensed Practical Nurses Purchased</b>		<b>4,366.75</b>	<b>5,427.22</b>

<b>Group : [S3L1.17C1] Certified Nurses Aides Salaries</b>			
<b>Subgroup : None</b>			
6050	SALARY - CNAS	223,469.99	0.00
6050.00	SALARY - CNAS	0.00	229,859.55
6050.01	SALARIES CNAS BUTTONWOOD	1,409,183.49	856,492.30
6050.02	SALARIES CNAS LAURELWOOD	918,668.69	735,215.69
6050.03	SALARIES CNAS ROSEWOOD	596,293.02	476,461.96
6052.01	RESIDENT CARE ASSTS BUTTONWOC	57,314.86	337,618.01
6052.02	RESIDENT CARE ASSTS LAURELWOC	34,018.26	146,575.63
6052.03	RESIDENT CARE ASSTS ROSEWOOD	4,033.69	67,129.73
<b>Subtotal : None</b>		<b>3,242,982.00</b>	<b>2,849,352.87</b>
<b>Total [S3L1.17C1] Certified Nurses Aides Salaries</b>		<b>3,242,982.00</b>	<b>2,849,352.87</b>

<b>Group : [S3L1.21C1] Certified Nurses Aides Purchased Service Tempory Agency Staff</b>			
<b>Subgroup : None</b>			
6055	PURCHASED SERVICE - CNAS	783.26	0.00
6055.00	PURCHASED SERVICE - CNAS	0.00	4,778.78
<b>Subtotal : None</b>		<b>783.26</b>	<b>4,778.78</b>
<b>Total [S3L1.21C1] Certified Nurses Aides Purchased Ser</b>		<b>783.26</b>	<b>4,778.78</b>

<b>Group : [S3L2.1C1] Administration Salaries</b>			
<b>Subgroup : [S3L2.1C1] Administrator Salaries</b>			
4110	SALARY - ADMINISTRATOR	235,931.20	0.00
4110.00	SALARY - ADMINISTRATOR	0.00	256,373.52
<b>Subtotal [S3L2.1C1A] Administrator Salaries</b>		<b>235,931.20</b>	<b>256,373.52</b>
<b>Total [S3L2.1C1] Administration Salaries</b>		<b>235,931.20</b>	<b>256,373.52</b>

<b>Group : [S3L2.7C1] Clerical Staff Salaries</b>			
<b>Subgroup : None</b>			
4140	SALARIES - CLERICAL	163,737.04	0.00
4140.00	SALARIES - CLERICAL	0.00	152,845.18
4141	ALLOCATED CLERICAL SALARIES	110,852.92	0.00
4141.00	ALLOCATED CLERICAL SALARIES	0.00	144,564.64
6880	ADMISSION SALARIES	112,824.02	0.00
6880.00	ADMISSION SALARIES	0.00	126,765.63
6881	ALLOC ADMISSIONS	(9,967.10)	0.00
6881.00	ALLOC ADMISSIONS	0.00	(7,054.91)
<b>Subtotal : None</b>		<b>377,446.88</b>	<b>417,120.54</b>
<b>Total [S3L2.7C1] Clerical Staff Salaries</b>		<b>377,446.88</b>	<b>417,120.54</b>

<b>Group : [S3L2.11C1] Electronic Data Processing, Payroll &amp; Bookkeeping Services</b>			
<b>Subgroup : None</b>			
4150	PAYROLL SERVICES	41,191.94	0.00
4150.00	PAYROLL SERVICES	0.00	39,986.15
<b>Subtotal : None</b>		<b>41,191.94</b>	<b>39,986.15</b>
<b>Total [S3L2.11C1] Electronic Data Processing, Payroll &amp;</b>		<b>41,191.94</b>	<b>39,986.15</b>

<b>Group : [S3L2.12C1] Office Supplies</b>			
<b>Subgroup : None</b>			
4152	COMPUTER EXPENSES	191,122.20	0.00
4152.00	COMPUTER EXPENSES	0.00	130,713.28
4247	CREDIT CARD PROCESSING FEE	6,021.63	0.00
4247.00	CREDIT CARD PROCESSING FEE	0.00	2,876.82
4248	BANK CHARGES	993.17	0.00

4248.00	BANK CHARGES	0.00	59.66
4249	POSTAGE	4,631.84	0.00
4249.00	POSTAGE	0.00	2,762.36
4250	OFFICE SUPPLIES & EXPENSE	47,403.36	0.00
4250.00	OFFICE SUPPLIES & EXPENSE	0.00	43,217.07
Subtotal : None		250,172.20	179,629.19
Total [S3L2.12C1]	Office Supplies	250,172.20	179,629.19
Group : [S3L2.13C1] Telecommunications (e.g. Internet & Phone)			
Subgroup : None			
4261	TELEPHONE	48,861.25	0.00
4261.00	TELEPHONE	0.00	46,886.68
Subtotal : None		48,861.25	46,886.68
Total [S3L2.13C1]	Telecommunications (e.g. Internet & P	48,861.25	46,886.68
Group : [S3L2.16C1] Advertising: Help Wanted			
Subgroup : None			
4295	ADVERTISING - HELP WANTED	41,739.65	0.00
4295.00	ADVERTISING - HELP WANTED	0.00	21,089.46
Subtotal : None		41,739.65	21,089.46
Total [S3L2.16C1]	Advertising: Help Wanted	41,739.65	21,089.46
Group : [S3L2.17C1] Licenses & Dues: Patient Care Related Portion			
Subgroup : None			
4301	LICNSES, SUBSCR & DUES - PT R	17,751.16	0.00
4301.00	LICNSES, SUBSCR & DUES - PT R	0.00	18,451.61
Subtotal : None		17,751.16	18,451.61
Total [S3L2.17C1]	Licenses & Dues: Patient Care Related	17,751.16	18,451.61
Group : [S3L2.18C1] Continuing Professional Education / Training & Development			
Subgroup : [S3L2.18C Administration Education / Training			
4252	TUITION & EDUCATION	2,203.50	0.00
4252.00	TUITION & EDUCATION	0.00	1,055.00
Subtotal [S3L2.18C1A Administration Education / Training		2,203.50	1,055.00
Total [S3L2.18C1]		2,203.50	1,055.00
Group : [S3L2.19C1] Accounting Services (not related to Appeals)			
Subgroup : None			
4360	ACCOUNTING OTHER	49,180.20	0.00
4360.00	ACCOUNTING OTHER	0.00	32,848.11
Subtotal : None		49,180.20	32,848.11
Total [S3L2.19C1]	Accounting Services (not related to Ap	49,180.20	32,848.11
Group : [S3L2.20C1] Insurance: Malpractice & General Liability			
Subgroup : None			
4420	INSURANCE - OTHER	13,592.32	0.00
4420.00	INSURANCE - OTHER	0.00	9,783.35
4422	INSURANCE - MALPRACTICE	372,152.09	0.00
4422.00	INSURANCE - MALPRACTICE	0.00	325,774.22
Subtotal : None		385,744.41	335,557.57
Total [S3L2.20C1]	Insurance: Malpractice & General Liab	385,744.41	335,557.57
Group : [S3L2.22C1] Other A & G Expenses			
Subgroup : None			
4251	PROFESSIONAL SERVICES	16,083.48	0.00
4251.00	PROFESSIONAL SERVICES	0.00	18,750.25
4254	SALES TAX - REMITTABLE	3,231.85	0.00
4254.00	SALES TAX - REMITTABLE	0.00	1,848.14
4259	MISCELLANEOUS EXPENSE	95,327.33	0.00
4259.00	MISCELLANEOUS EXPENSE	0.00	3,195.31
4331	LOST ITEMS - RESIDENT	4,234.15	0.00
4331.00	LOST ITEMS - RESIDENT	0.00	8,073.70
Subtotal : None		118,876.81	31,867.40
Total [S3L2.22C1]	Other A & G Expenses	118,876.81	31,867.40
Group : [S3L2B.1C1] Advertising Marketing			
Subgroup : None			
4262	DIRECTORY ADVERTISING	6,390.67	0.00
4262.00	DIRECTORY ADVERTISING	0.00	6,943.28
4298	ADVERTISING - PROMOTIONAL	31,265.70	0.00
4298.00	ADVERTISING - PROMOTIONAL	0.00	34,372.49
Subtotal : None		37,656.37	41,315.77
Total [S3L2B.1C1]	Advertising Marketing	37,656.37	41,315.77



<b>Group : [S3L2B.2C1] Licenses &amp; Dues Not Patient Related to Resident Care</b>			
<b>Subgroup : None</b>			
4302	LICNSES, SUBSCR & DUES - NON	917.00	0.00
4302.00	LICNSES, SUBSCR & DUES - NON	0.00	823.38
<b>Subtotal : None</b>		<b>917.00</b>	<b>823.38</b>
<b>Total [S3L2B.2C1] Licenses &amp; Dues Not Patient Related to Resident Care</b>		<b>917.00</b>	<b>823.38</b>
<b>Group : [S3L2B.6C1] Legal: Other</b>			
<b>Subgroup : None</b>			
4370	LEGAL - CORPORATE	1,215.00	0.00
4372	LEGAL - COLLECTIONS	12,719.33	0.00
4372.00	LEGAL - COLLECTIONS	0.00	3,711.14
<b>Subtotal : None</b>		<b>13,934.33</b>	<b>3,711.14</b>
<b>Total [S3L2B.6C1] Legal: Other</b>		<b>13,934.33</b>	<b>3,711.14</b>
<b>Group : [S3L2B.8C1] Management Company Fees</b>			
<b>Subgroup : None</b>			
4160	MANAGEMENT FEES	796,148.93	0.00
4160.00	MANAGEMENT FEES	0.00	782,108.34
<b>Subtotal : None</b>		<b>796,148.93</b>	<b>782,108.34</b>
<b>Total [S3L2B.8C1] Management Company Fees</b>		<b>796,148.93</b>	<b>782,108.34</b>
<b>Group : [S3L2B.10C1] Interest on Working Capital</b>			
<b>Subgroup : None</b>			
4437	INTEREST - WORKING CAPITAL	49,757.41	0.00
<b>Subtotal : None</b>		<b>49,757.41</b>	<b>0.00</b>
<b>Total [S3L2B.10C1] Interest on Working Capital</b>		<b>49,757.41</b>	<b>0.00</b>
<b>Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest</b>			
<b>Subgroup : None</b>			
4258.00	FINES & PENALTIES	0.00	12,600.00
4437.00	INTEREST - WORKING CAPITAL	0.00	10,747.80
<b>Subtotal : None</b>		<b>0.00</b>	<b>23,347.80</b>
<b>Total [S3L2B.11C1] Fines, Late Fees, Penalties including Interest</b>		<b>0.00</b>	<b>23,347.80</b>
<b>Group : [S3L2B.12C1] State &amp; Federal Income Taxes</b>			
<b>Subgroup : None</b>			
8025	STATE INCOME TAX	98,210.00	0.00
<b>Subtotal : None</b>		<b>98,210.00</b>	<b>0.00</b>
<b>Total [S3L2B.12C1] State &amp; Federal Income Taxes</b>		<b>98,210.00</b>	<b>0.00</b>
<b>Group : [S3L2B.14C1] Bad Debt Expenses</b>			
<b>Subgroup : None</b>			
8010	BAD DEBTS	194,098.00	0.00
8010.00	BAD DEBTS	0.00	143,134.48
<b>Subtotal : None</b>		<b>194,098.00</b>	<b>143,134.48</b>
<b>Total [S3L2B.14C1] Bad Debt Expenses</b>		<b>194,098.00</b>	<b>143,134.48</b>
<b>Group : [S3L2B.15C1] User Fee Assessment</b>			
<b>Subgroup : None</b>			
3803	CONTRACT ADJ - M/CAID USER FEE	915,614.90	0.00
3803.00	CONTRACT ADJ - M/CAID USER FEE	0.00	819,536.52
<b>Subtotal : None</b>		<b>915,614.90</b>	<b>819,536.52</b>
<b>Total [S3L2B.15C1] User Fee Assessment</b>		<b>915,614.90</b>	<b>819,536.52</b>
<b>Group : [S3L3.1C1] Staff Development Coordinator Salaries</b>			
<b>Subgroup : None</b>			
6504	SALARIES - STAFF DEVELOPMENT	96,130.84	0.00
<b>Subtotal : None</b>		<b>96,130.84</b>	<b>0.00</b>
<b>Total [S3L3.1C1] Staff Development Coordinator Salaries</b>		<b>96,130.84</b>	<b>0.00</b>
<b>Group : [S3L3.5C1] Plant Operations: Salaires</b>			
<b>Subgroup : None</b>			
5105	SALARIES - PLANT	157,793.46	0.00
5105.00	SALARIES - PLANT	0.00	129,794.87
<b>Subtotal : None</b>		<b>157,793.46</b>	<b>129,794.87</b>
<b>Total [S3L3.5C1] Plant Operations: Salaires</b>		<b>157,793.46</b>	<b>129,794.87</b>
<b>Group : [S3L3.8C1] Plant Operations: Purchased Service</b>			
<b>Subgroup : None</b>			
5110	PURCHASED SERVICE - PLANT	186,310.61	0.00
5110.00	PURCHASED SERVICE - PLANT	0.00	178,102.39
5116	RUBBISH REMOVAL	52,911.90	0.00
5116.00	RUBBISH REMOVAL	0.00	52,845.74
5117	MEDICAL WASTE DISPOSAL	420.00	0.00

5117.00	MEDICAL WASTE DISPOSAL	0.00	530.00
Subtotal : None		239,642.51	231,478.13
Total [S3L3.8C1]	Plant Operations: Purchased Service	239,642.51	231,478.13
Group : [S3L3.9C1] Plant Operations: Supplies & Expenses			
Subgroup : None			
5115	SUPPLIES & EXPENSE - PLANT	109,205.36	0.00
5115.00	SUPPLIES & EXPENSE - PLANT	0.00	101,015.90
Subtotal : None		109,205.36	101,015.90
Total [S3L3.9C1]	Plant Operations: Supplies & Expense	109,205.36	101,015.90
Group : [S3L3.10C1] Plant Operatins: Utilities			
Subgroup : None			
5120	UTILITIES - OTHER	23,080.61	0.00
5120.00	UTILITIES - OTHER	0.00	23,879.01
5121	ELECTRICITY	153,695.12	0.00
5121.00	ELECTRICITY	0.00	127,501.72
5122	WATER AND SEWERAGE	53,009.88	0.00
5122.00	WATER AND SEWERAGE	0.00	25,344.32
5124	GAS	56,547.55	0.00
5124.00	GAS	0.00	55,480.83
Subtotal : None		286,333.16	232,205.88
Total [S3L3.10C1]	Plant Operatins: Utilities	286,333.16	232,205.88
Group : [S3L3.13C1] Dietician: Salaries			
Subgroup : None			
5231	SALARIES - DIETICIAN	107,402.97	0.00
5231.00	SALARIES - DIETICIAN	0.00	108,193.83
5232	ALLOC DIETICIAN SALARY	(41,038.36)	0.00
5232.00	ALLOC DIETICIAN SALARY	0.00	(47,046.81)
Subtotal : None		66,364.61	61,147.02
Total [S3L3.13C1]	Dietician: Salaries	66,364.61	61,147.02
Group : [S3L3.18C1] Dietary: Salaries			
Subgroup : None			
5205	SALARIES - DIETARY	534,344.00	0.00
5205.00	SALARIES - DIETARY	0.00	498,075.22
Subtotal : None		534,344.00	498,075.22
Total [S3L3.18C1]	Dietary: Salaries	534,344.00	498,075.22
Group : [S3L3.21C1] Dietary: Food			
Subgroup : None			
5220	DIETARY - FOOD	474,561.95	0.00
5220.00	DIETARY - FOOD	0.00	441,135.57
Subtotal : None		474,561.95	441,135.57
Total [S3L3.21C1]	Dietary: Food	474,561.95	441,135.57
Group : [S3L3.23C1] Dietary: Supplies & Expenses			
Subgroup : None			
5235	DIETARY SUPPLIES & EXPENSE	57,608.47	0.00
5235.00	DIETARY SUPPLIES & EXPENSE	0.00	67,154.37
Subtotal : None		57,608.47	67,154.37
Total [S3L3.23C1]	Dietary: Supplies & Expenses	57,608.47	67,154.37
Group : [S3L3.24C1] Housekeeping / Laundry: Salaries			
Subgroup : [S3L3.24CHousekeeping Salries			
5410	SALARIES - HOUSEKEEPING	408,111.35	0.00
5410.00	SALARIES - HOUSEKEEPING	0.00	388,542.74
Subtotal [S3L3.24C1A Housekeeping Salries		408,111.35	388,542.74
Subgroup : [S3L3.24CLaundry Salaries			
5310	SALARIES - LAUNDRY	154,449.53	0.00
5310.00	SALARIES - LAUNDRY	0.00	138,590.58
Subtotal [S3L3.24C1B Laundry Salaries		154,449.53	138,590.58
Total [S3L3.24C1]	Housekeeping / Laundry: Salaries	562,560.88	527,133.32
Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service			
Subgroup : [S3L3.27CHousekeeping Purchased Service			
5415.00	PURCHASED SERV - HOUSEKEEPING	0.00	657.63
Subtotal [S3L3.27C1A Housekeeping Purchased Service		0.00	657.63
Subgroup : [S3L3.27CLaundry Purchased Service			
5320.00	PURCHASE SERVICE - LAUNDRY	0.00	921.63
Subtotal [S3L3.27C1B Laundry Purchased Service		0.00	921.63

Total [S3L3.27C1]	Housekeeping / Laundry: Purchased Service	0.00	1,579.26
Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense			
Subgroup : [S3L3.28C1A] Housekeeping Supplies & Expenses			
5420	SUPP & EXP - HOUSEKEEPING	87,489.45	0.00
5420.00	SUPP & EXP - HOUSEKEEPING	0.00	77,961.49
Subtotal [S3L3.28C1A]	Housekeeping Supplies & Expenses	87,489.45	77,961.49
Subgroup : [S3L3.28C1B] Laundry Supplies & Expense			
5330	SUPPLIES & EXPENSE - LAUNDRY	843.90	0.00
5330.00	SUPPLIES & EXPENSE - LAUNDRY	0.00	1,180.40
Subtotal [S3L3.28C1B]	Laundry Supplies & Expense	843.90	1,180.40
Total [S3L3.28C1]	Housekeeping / Laundry: Supplies & Expense	88,333.35	79,141.89
Group : [S3L3.29C1] Housekeeping / Laundry: Linen & Bedding			
Subgroup : None			
5340	LINEN & BEDDING - LAUNDRY	11,805.03	0.00
5340.00	LINEN & BEDDING - LAUNDRY	0.00	12,002.55
Subtotal : None		11,805.03	12,002.55
Total [S3L3.29C1]	Housekeeping / Laundry: Linen & Bedding	11,805.03	12,002.55
Group : [S3L3.39C1] Unit Clerks & Medical Records: Purchased Service			
Subgroup : None			
6535	MEDICAL RECORDS CONSULT	495.00	0.00
6535.00	MEDICAL RECORDS CONSULT	0.00	979.00
Subtotal : None		495.00	979.00
Total [S3L3.39C1]	Unit Clerks & Medical Records: Purchased Service	495.00	979.00
Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries			
Subgroup : [S3L3.40C1B] MDS Salaries			
6506	SALARIES - MMQ/MDS EVAL. NURSE	229,261.47	0.00
6506.00	SALARIES - MMQ/MDS EVAL. NURSE	0.00	228,304.86
6508	ALLOC.MMQ/STAFF DEV.SALARIES	(42,241.02)	0.00
6508.00	ALLOC.MMQ/STAFF DEV.SALARIES	0.00	(16,900.26)
Subtotal [S3L3.40C1B]	MDS Salaries	187,020.45	211,404.60
Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	187,020.45	211,404.60
Group : [S3L3.48C1] Social Service Worker: Salaries			
Subgroup : None			
6810	SALARIES - SOCIAL SERVICE	97,316.23	0.00
6810.00	SALARIES - SOCIAL SERVICE	0.00	104,698.29
6811.00	SALARY ALLOC - SOCIAL SERVICES	0.00	9,770.72
Subtotal : None		97,316.23	114,469.01
Total [S3L3.48C1]	Social Service Worker: Salaries	97,316.23	114,469.01
Group : [S3L3.51C1] Social Service Worker: Purchased Service			
Subgroup : None			
6830	PURCH SERV - SOCIAL SERVICE	24,861.25	0.00
6830.00	PURCH SERV - SOCIAL SERVICE	0.00	18,671.25
Subtotal : None		24,861.25	18,671.25
Total [S3L3.51C1]	Social Service Worker: Purchased Service	24,861.25	18,671.25
Group : [S3L3.62C1] Direct Restorative Therapy: Consultants			
Subgroup : None			
7842.02	PHYSICAL THERAPY - PART A	231,409.69	249,918.48
7842.05	PHYSICAL THERAPY - PART B	134,069.61	62,830.74
7842.08	PHYSICAL THERAPY - HMO/INSURANCE	12,452.40	17,525.16
7843.02	OCCUP THERAPY - PART A	255,805.56	253,469.90
7843.05	OCCUP THERAPY - PART B	88,761.89	25,374.43
7843.08	OCCUP THERAPY - HMO/INSURANCE	13,196.52	16,176.24
7844.01	SPEECH THERAPY - PRIVATE	0.00	129.60
7844.02	SPEECH THERAPY - PART A	40,267.80	39,019.96
7844.05	SPEECH THERAPY - PART B	26,608.84	18,020.85
7844.08	SPEECH THERAPY - HMO/INSURANCE	1,911.60	3,007.80
Subtotal : None		804,483.91	685,473.16
Total [S3L3.62C1]	Direct Restorative Therapy: Consultants	804,483.91	685,473.16
Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries			
Subgroup : None			
7021	SALARIES - ACTIVITIES	253,952.20	0.00
7021.00	SALARIES - ACTIVITIES	0.00	212,217.43
7021.5	PAYROLL ALLOC - ACTIVITIES	(19,327.35)	0.00
7021.50	PAYROLL ALLOC - ACTIVITIES	0.00	(19,729.97)

Subtotal : None		234,624.85	192,487.46
Total [S3L3.64C1]	Recreational Therapy/Activities: Salari	234,624.85	192,487.46
Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service			
Subgroup : None			
7022	PURCHASED SERVICE - ACTIVIITES	29,639.22	0.00
7022.00	PURCHASED SERVICE - ACTIVIITES	0.00	27,716.00
Subtotal : None		29,639.22	27,716.00
Total [S3L3.67C1]	Recreational Therapy/Activities: Purch	29,639.22	27,716.00
Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses			
Subgroup : None			
7023	SUPPLIES & EXPENSE - ACTIVITY	19,591.67	0.00
7023.00	SUPPLIES & EXPENSE - ACTIVITY	0.00	16,554.52
Subtotal : None		19,591.67	16,554.52
Total [S3L3.68C1]	Recreational Therapy/Activities: Suppl	19,591.67	16,554.52
Group : [S3L3.78C1] Travel: Motor Vehicle Expense			
Subgroup : None			
4275	MOTOR VEHICLE EXPENSE	80.00	0.00
4275.00	MOTOR VEHICLE EXPENSE	0.00	1,818.01
Subtotal : None		80.00	1,818.01
Total [S3L3.78C1]	Travel: Motor Vehicle Expense	80.00	1,818.01
Group : [S3L3.80C1] Variable Job Related Education			
Subgroup : None			
4256.00	EMPLOYEE EDUCATION	0.00	58.33
Subtotal : None		0.00	58.33
Total [S3L3.80C1]	Variable Job Related Education	0.00	58.33
Group : [S3L3.82C1] Physician Services: Medical Director			
Subgroup : None			
6511	MEDICAL DIRECTOR	30,000.00	0.00
6511.00	MEDICAL DIRECTOR	0.00	30,000.00
Subtotal : None		30,000.00	30,000.00
Total [S3L3.82C1]	Physician Services: Medical Director	30,000.00	30,000.00
Group : [S3L3.86C1] Physician Services: Other			
Subgroup : None			
7630.00	PSYCHIATRIC CONSULTANT	0.00	150.00
Subtotal : None		0.00	150.00
Total [S3L3.86C1]	Physician Services: Other	0.00	150.00
Group : [S3L3.87C1] Legend Drugs			
Subgroup : None			
7800.02	ANCILLARY OTHER - PART A	3,672.63	2,970.36
7800.08	ANCILLARY OTHER - HMO/INSURNCE	321.42	0.00
7825.01	PHARMACY - PRIVATE	0.00	979.53
7825.02	PHARMACY - PART A	125,410.98	124,193.97
7825.03	PHARMACY - M/CAID	2,018.08	9,198.88
7825.08	PHARMACY - HMO/INSURANCE	8,634.02	4,575.37
7825.09	PHARMACY - HOSPICE	787.55	33.94
7826.02	I V THERAPY - PART A	11,852.26	13,353.01
7826.08	I V THERAPY - HMO/INSURANCE	15.37	61.32
7827.02	MED/SURG SUPPLY - PART A	2,050.02	1,246.84
7827.08	MED/SURG SUPPLY - HMO/INSURAN	1,581.11	4,271.46
7829.02	DME/CONCENTRATOR - PART A	355.93	359.64
7829.08	DME/CONCENTRATOR - HMO/INSURA	43.20	0.00
7830.02	LABORATORY - PART A	25,269.02	37,343.31
7830.03	LABORATORY - M/CAID	0.00	129.55
7830.05	LABORATORY - PART B	1,185.00	887.20
7830.08	LABORATORY - HMO/INSURANCE	1,182.44	3,471.44
7832.02	RADIOLOGY - PART A	13,054.87	11,934.67
7832.03	RADIOLOGY - M/CAID	0.00	261.15
7832.08	RADIOLOGY - HMO/INSURANCE	600.00	499.39
7841.02	TANK OXYGEN - PART A	39.48	0.00
7953.02	AMBULANCE/TRANSPORT - PART A	14,177.23	13,272.19
Subtotal : None		212,250.61	229,043.22
Total [S3L3.87C1]	Legend Drugs	212,250.61	229,043.22
Group : [S3L3.89C1] House Supplies Not Resold			
Subgroup : None			
6522	SUPPLIES & EXPENSE - NURSING	250,430.97	0.00
6522.00	SUPPLIES & EXPENSE - NURSING	0.00	368,141.40
Subtotal : None		250,430.97	368,141.40
Total [S3L3.89C1]	House Supplies Not Resold	250,430.97	368,141.40

<b>Group : [S3L3.92C1] Pharmacy Consultant</b>			
<b>Subgroup : None</b>			
6530	PHARMACY CONSULTANT	13,718.25	0.00
6530.00	PHARMACY CONSULTANT	0.00	14,106.28
<b>Subtotal : None</b>		<b>13,718.25</b>	<b>14,106.28</b>
<b>Total [S3L3.92C1] Pharmacy Consultant</b>		<b>13,718.25</b>	<b>14,106.28</b>
<b>Group : [S3L4.1C1] Depreciaton</b>			
<b>Subgroup : [S3L4.1C1] Building Depreciation</b>			
4550	DEPRECIATION - BUILDING	159,069.00	0.00
4550.00	DEPRECIATION - BUILDING	0.00	159,069.00
<b>Subtotal [S3L4.1C1A] Building Depreciation</b>		<b>159,069.00</b>	<b>159,069.00</b>
<b>Subgroup : [S3L4.1C1] Improvements Depreciation</b>			
4555	DEPRECIATION - LAND IMPROVE.	46,476.72	0.00
4555.00	DEPRECIATION - LAND IMPROVE.	0.00	46,476.72
4560	DEPRECIATION - BLDG IMPROVE.	64,302.06	0.00
4560.00	DEPRECIATION - BLDG IMPROVE.	0.00	52,400.10
4568	DEPRECIATION - OTHER IMPROVMTS	5,848.00	0.00
4568.00	DEPRECIATION - OTHER IMPROVMTS	0.00	3,575.00
<b>Subtotal [S3L4.1C1B] Improvements Depreciation</b>		<b>116,626.78</b>	<b>102,451.82</b>
<b>Subgroup : [S3L4.1C1] Equipment Depreciation</b>			
4570	DEPRECIATION - EQUIPMENT	56,536.33	0.00
4570.00	DEPRECIATION - EQUIPMENT	0.00	42,862.28
4571	DEPRECIATION - COMPUTER EQUIP	16,172.53	0.00
4571.00	DEPRECIATION - COMPUTER EQUIP	0.00	9,530.94
<b>Subtotal [S3L4.1C1C] Equipment Depreciation</b>		<b>72,708.86</b>	<b>52,393.22</b>
<b>Total [S3L4.1C1] Depreciaton</b>		<b>348,404.64</b>	<b>313,914.04</b>
<b>Group : [S3L4.2C1] Long Term Interest Expense SNF-CR</b>			
<b>Subgroup : None</b>			
4520	INTEREST - 1ST MORTGAGE	125,244.67	0.00
4520.00	INTEREST - 1ST MORTGAGE	0.00	134,659.70
4522	MORTGAGE INSURANCE PREMIUMS	20,362.83	0.00
4522.00	MORTGAGE INSURANCE PREMIUMS	0.00	21,916.03
4528	AMORT OF MORTGAGE ACQ COSTS	4,073.95	0.00
4528.00	AMORT OF MORTGAGE ACQ COSTS	0.00	4,073.95
<b>Subtotal : None</b>		<b>149,681.45</b>	<b>160,649.68</b>
<b>Total [S3L4.2C1] Long Term Interest Expense SNF-CR</b>		<b>149,681.45</b>	<b>160,649.68</b>
<b>Group : [S3L4.6C1] Building Insurance Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
4590	INSURANCE - BLDG & EQUIP	24,289.10	0.00
4590.00	INSURANCE - BLDG & EQUIP	0.00	21,212.75
<b>Subtotal : None</b>		<b>24,289.10</b>	<b>21,212.75</b>
<b>Total [S3L4.6C1] Building Insurance Expense-SNF-CR</b>		<b>24,289.10</b>	<b>21,212.75</b>
<b>Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
4510	REAL ESTATE TAXES	146,576.83	0.00
4510.00	REAL ESTATE TAXES	0.00	146,664.79
<b>Subtotal : None</b>		<b>146,576.83</b>	<b>146,664.79</b>
<b>Total [S3L4.8C1] Real Estate Tax Expense-SNF-CR</b>		<b>146,576.83</b>	<b>146,664.79</b>
<b>Group : [S3L4.10C1] Personal Property Tax Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
4511	PERSONAL PROPERTY TAXES	1,564.08	0.00
4511.00	PERSONAL PROPERTY TAXES	0.00	2,914.75
<b>Subtotal : None</b>		<b>1,564.08</b>	<b>2,914.75</b>
<b>Total [S3L4.10C1] Personal Property Tax Expense-SNF-C</b>		<b>1,564.08</b>	<b>2,914.75</b>
<b>Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
4538	RENT - OTHER	31,334.52	0.00
4538.00	RENT - OTHER	0.00	30,358.54
<b>Subtotal : None</b>		<b>31,334.52</b>	<b>30,358.54</b>
<b>Total [S3L4.12C1] Other Fixed Cost Expense-SNF-CR</b>		<b>31,334.52</b>	<b>30,358.54</b>
<b>Group : [CLA-53.01] LA-Group Health/Life</b>			
<b>Subgroup : None</b>			
4415	GROUP HEALTH INSURANCE	434,220.04	0.00
4415.00	GROUP HEALTH INSURANCE	0.00	364,390.34
4416	GROUP DENTAL	9,677.39	0.00

4416.00	GROUP DENTAL	0.00	8,412.40
4418	GROUP DISA/LIFE INSURANCE	71.96	0.00
4418.00	GROUP DISA/LIFE INSURANCE	0.00	1,616.58
Subtotal : None		443,969.39	374,419.32
Total [CLA-53.01] LA-Group Health/Life		443,969.39	374,419.32
Group : [CLA-53.02] LA-Employee Pensions			
Subgroup : None			
4334	401K MATCH EXPENSE	28,223.06	0.00
4334.00	401K MATCH EXPENSE	0.00	21,273.98
4335	401K ADMINISTRATION FEES	927.93	0.00
4335.00	401K ADMINISTRATION FEES	0.00	1,200.00
Subtotal : None		29,150.99	22,473.98
Total [CLA-53.02] LA-Employee Pensions		29,150.99	22,473.98
Group : [CLA-53.03] LA-Employee Benefits			
Subgroup : None			
4333	EMPLOYEE BENEFITS - OTHER	7,340.22	0.00
4333.00	EMPLOYEE BENEFITS - OTHER	0.00	14,642.79
4412	VISION CARE	1,173.48	0.00
4412.00	VISION CARE	0.00	807.20
4413	MEDICAL FLEX SPENDING	19,088.60	0.00
4413.00	MEDICAL FLEX SPENDING	0.00	51,347.73
Subtotal : None		27,602.30	66,797.72
Total [CLA-53.03] LA-Employee Benefits		27,602.30	66,797.72
Group : [CLA-53.04] LA-Payroll Taxes			
Subgroup : None			
4400	PAYROLL TAXES - ACCRD	8,858.08	0.00
4400.00	PAYROLL TAXES - ACCRD	0.00	10,407.93
4401	FUTA TAX	7,225.11	0.00
4401.00	FUTA TAX	0.00	8,048.19
4402	EMPLOYER MEDICARE	123,523.56	0.00
4402.00	EMPLOYER MEDICARE	0.00	111,336.04
4403	EMPLOYER FICA	521,635.86	0.00
4403.00	EMPLOYER FICA	0.00	469,203.30
4404	MUTA EXPENSE	77,914.12	0.00
4404.00	MUTA EXPENSE	0.00	89,747.09
4405	MASS. HEALTH INS. TAX	36,321.09	0.00
4405.00	MASS. HEALTH INS. TAX	0.00	36,348.48
4409	SALARY ALLOCATION - P/R TAXES	(3,198.78)	0.00
4409.00	SALARY ALLOCATION - P/R TAXES	0.00	4,082.48
Subtotal : None		772,279.04	729,173.51
Total [CLA-53.04] LA-Payroll Taxes		772,279.04	729,173.51
Group : [CLA-53.05] LA-Workers Comp			
Subgroup : None			
4425	INSURANCE - WORKERS COMP	179,247.00	0.00
4425.00	INSURANCE - WORKERS COMP	0.00	144,358.00
Subtotal : None		179,247.00	144,358.00
Total [CLA-53.05] LA-Workers Comp		179,247.00	144,358.00
NET (INCOME) LOSS		0.00	0.00
Sum of Account Groups		0.00	0.00

Tickmarks

{a}	
{b}	
{c}	
{d}	
{e}	
{f}	
{g}	
{h}	
{i}	
{j}	
{k}	
{l}	
{m}	
{n}	
{o}	

---

{p}

{q}

{r}

{s}

{t}

{u}

{v}

{w}

{x}

{y}

{z}