

Client: **A443818 - Bethany Health Care Center, Inc.**
Engagement: **MDMC 2022 - Bethany Health Care Center, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - SNF-CR TB Report**

Account	Description	FS PP-1 12/31/2021	FS CP 12/31/2022	JE Ref #	CAIDJE	CAID CP 12/31/2022
Group : [1000] Balance Sheet						
Subgroup : None						
1100-106	CASH - MIDDLESEX - PAYROLL	2,906.00	2,906.00		0.00	2,906.00
1100-108	CASH - MIDDLESEX - PAYROLL NEW	4,873.00	7,375.00		0.00	7,375.00
1100-510	CASH-MIDDLESEX-OPERATING	1,012,575.00	599,239.00		0.00	599,239.00
1100-511	CASH-BANKS - MX DESIGNATED	277,908.00	362,452.00		0.00	362,452.00
1100-610	CASH-MIDDLESEX-RESIDENT ACTIV	13,280.00	6,393.00		0.00	6,393.00
1100-710	CASH-MIDDLESEX-SCHOLARSHIP FND	1,350.00	1,450.00		0.00	1,450.00
1100-800	CASH - MIDDLESEX PPP FUNDS	6,070.00	6,070.00		0.00	6,070.00
1112-510	CASH-MIDDLESEX-RESTRICTED	709,088.00	542,893.00		0.00	542,893.00
1115-100	PETTY CASH_ADMINISTRATOR	1,400.00	1,400.00		0.00	1,400.00
1115-150	PETTY CASH_ACTIVITIES-MAIN	650.00	650.00		0.00	650.00
1115-200	PETTY CASH-2ND FLR ACTIV	200.00	200.00		0.00	200.00
1125-250	A/R - HELPING HANDS	5,864.00	7,219.00		0.00	7,219.00
1130-600	HOME CARE A/R - PRIVATE PAY	(12,772.00)	14,904.00		0.00	14,904.00
1130-602	HOME CARE A/R - LEVEL IV BAYP	19,461.00	31,631.00		0.00	31,631.00
1130-700	A/R-ST. JOSEPH HALL DIETARY P	125,843.00	38,441.00		0.00	38,441.00
1130-800	A/R-BETHANY HOME CARE	1,822,988.00	1,974,276.00		0.00	1,974,276.00
1131-200	A/R-MEDICAID-SNF-RM & BD-DMA	80,963.00	104,841.00		0.00	104,841.00
1131-230	A/R-MEDICAID-SNF-RESOURCES-LAY	50.00	50.00		0.00	50.00
1131-610	A/R-SCO UNITED HEALTH CARE	116,895.00	182,697.00		0.00	182,697.00
1140-150	A/R-CONG-SNF RM & BOARD	33,681.00	33,681.00		0.00	33,681.00
1145-100	A/R-PRV-SNF-R&B	102,967.73	112,974.00		0.00	112,974.00
1150-200	A/R-LVL IV-RM & BD-DMA	93,730.00	93,730.00		0.00	93,730.00
1171-100	A/R-PVT CO-INSURANCE	1,113.00	0.00		0.00	0.00
1171-400	A/R-MDCARE-ROOM AND BOARD	23,827.00	21,354.00		0.00	21,354.00
1171-450	A/R-MDCRE-RM&BD-MCAID-CO-PAY	1,002.00	1,399.00		0.00	1,399.00
1172-300	A/R-MEDICARE-COB-CO-INS	3,463.00	933.00		0.00	933.00
1172-500	A/R-MDCRE-B-ANCILL-SNF	6,697.00	5,762.00		0.00	5,762.00
1172-530	A/R-MDCRE-PRT B-LAY-CO-PAY-SNF	277.00	63.00		0.00	63.00
1175-150	A/R-MCRE CLNC PART B ANCILLAR	133.00	1,296.00		0.00	1,296.00
1180-600	A/R-EVRCRE-RM & BD	(25,771.00)	127,344.00		0.00	127,344.00
1183-650	A/R-EVRCR-ANCILLARIES	8,393.00	9,417.00		0.00	9,417.00
1183-655	A/R-EVRCR-ANC-CHAIR CAR	1,075.00	1,075.00		0.00	1,075.00
1190-050	A/R-OTHER COMM INS- RM & BD	(73,727.00)	(63,539.00)		0.00	(63,539.00)
1190-150	A/R-TUFTS	5,329.00	209.00		0.00	209.00
1200-000	ALLOWANCE FOR UNCOLLECTIBLES	(49,596.00)	(58,528.00)		0.00	(58,528.00)
1201-000	ALLOWANCE FOR SEQUESTRATION	21.00	2,068.00		0.00	2,068.00
1221-100	PREPAID INSURANCE	28,015.00	50,501.00		0.00	50,501.00
1221-250	PREPAID EXPENSES OTHER	5,500.00	21,018.00		0.00	21,018.00
1222-100	A/R OTHER - MH TESTING REIMB	91,560.00	0.00		0.00	0.00
1227-100	MISC CUR ASSETS-EXCHANGE A/C	(2.00)	(2.00)		0.00	(2.00)
1231-100	MISC CURR ASSETS-GENERAL	1,914.00	1,917.00		0.00	1,917.00
1255-600	INV HELD BY CONG-DONAT-BOARD	556,313.00	469,768.00		0.00	469,768.00
1300-250	FXD ASSTS-BLDG IMPRV PRE 5/91	2,832,383.00	2,832,383.00		0.00	2,832,383.00
1300-400	FXD ASSTS-BLDG IMPRV POST 5/91	12,939,656.00	12,803,001.00		0.00	12,803,001.00
1300-410	FIXED ASSETS - CIP	0.00	213,938.00		0.00	213,938.00
1300-500	FXD ASSTS-EQUIPMENT	5,028,561.00	5,322,274.00		0.00	5,322,274.00
1300-550	FXD ASSTS - ACCTG SYS DEV CSTS	70,685.00	88,784.00		0.00	88,784.00
1300-600	FXD ASSTS-MOTOR VEHICLES	152,249.00	143,670.00		0.00	143,670.00
1300-700	FXD ASSTS-GRND IMPRVMNTS	279,002.00	279,002.00		0.00	279,002.00
1320-250	ACCM DEPRC-BLDG IMPV PRE 5/91	(2,826,222.00)	(2,832,383.00)		0.00	(2,832,383.00)
1320-400	ACCM DEPRC-BLDG IMPRV POST 5/	(9,236,470.00)	(9,467,879.00)		0.00	(9,467,879.00)
1320-500	ACCM DEPRC-EQUIPMENT	(4,306,650.00)	(4,437,581.00)		0.00	(4,437,581.00)
1320-550	ACCM DEP - ACCTG SYS DEV CST	(25,702.00)	(42,133.00)		0.00	(42,133.00)
1320-600	ACCM DEPRC-MOTOR VEHICLES	(115,171.00)	(15,471.00)		0.00	(15,471.00)
1320-700	ACCM DEPRC-GROUND IMPRVMNTS	(210,579.00)	(224,080.00)		0.00	(224,080.00)
1400-100	RIGHT OF USE ASSET	0.00	1,104,431.00		0.00	1,104,431.00
1420-100	ACCUMULATED AMORTIZATION_ROU	0.00	(103,938.00)		0.00	(103,938.00)
1900-000	DEPOSITS-VARIOUS	62,991.00	0.00		0.00	0.00
2111-100	ACCOUNTS PAYABLE-TRADE	(940,237.00)	(1,063,312.00)		0.00	(1,063,312.00)
2111-150	ACCOUNTS PAYABLE - OFFSET	353,481.00	453,441.00		0.00	453,441.00
2111-500	ACCOUNTS PAYABLE-CSJ-CONG.	(299,184.00)	(402,441.00)		0.00	(402,441.00)
2121-100	ACCRUED EXPENSES-TRADE	(74,412.00)	(13,084.00)		0.00	(13,084.00)
2121-400	ACCRUED EXPENSES-PENSION ACCR	(88,250.00)	(88,250.00)		0.00	(88,250.00)
2121-750	ACCRUED EXP-INTEREST PAYABLE	(11,478.00)	(10,874.00)		0.00	(10,874.00)
2130-100	ACCR P/R-LAY WAGES	(133,790.00)	(223,147.00)		0.00	(223,147.00)
2130-250	ACCR P/R-LAY-PTO ACCRUAL	(307,205.00)	(300,455.00)		0.00	(300,455.00)
2130-500	ACCR P/R-CSJ WAGES	(2,829.00)	(3,300.00)		0.00	(3,300.00)
2130-750	ACCR P/R-CSJ PTO ACCRUAL	(20,160.00)	(20,790.00)		0.00	(20,790.00)
2140-100	ACCR FICA-P/R LAY ACCRUALS	(9,814.00)	(16,664.00)		0.00	(16,664.00)
2140-250	ACCR FICA-LAY-PTO WAGES ACCRU	(23,501.00)	(22,985.00)		0.00	(22,985.00)
2160-100	W/HLD-TAX-FICA W/HLD	(5,359.00)	1,474.00		0.00	1,474.00
2160-200	W/HLD-TAX-FED TAX-W/HLD	0.00	662.00		0.00	662.00
2160-300	W/HLD-TAX-STATE TAX W/HLD	0.00	417.00		0.00	417.00
2165-250	P/R W/HDLG-LEVIES ON WAGES	234.00	410.00		0.00	410.00
2165-550	P/R W/H-IDS/FIDELITY-403B	(124.00)	(10,700.00)		0.00	(10,700.00)
2165-600	P/R W/HDLG-SHORT-TERM DISABIL	(1,037.00)	(859.00)		0.00	(859.00)
2165-700	P/R W/HDLG-HCRA	0.00	(700.00)		0.00	(700.00)
2165-950	P/R W/HDLG-LIBERTY MUTUAL INS	0.00	(89.00)		0.00	(89.00)
2200-050	UNEARNED REV SNF- OTHER COMM	(317,923.00)	0.00		0.00	0.00
2200-100	UNEARNED REV- SNF-PRIVATE	(71,234.73)	(18,711.00)		0.00	(18,711.00)

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		12/31/2021	12/31/2022			12/31/2022
2200-400	UNEARNED REV-PRIVATE	(4,000.00)	(3,000.00)		0.00	(3,000.00)
2220-100	DEFERRED GRANT REVENUE	(55,969.00)	(177,216.00)		0.00	(177,216.00)
2250-100	DUE TO RESIDENT-SNF-PRIVATE	0.00	(4,402.00)		0.00	(4,402.00)
2250-200	DUE TO RESIDENT COUNCIL	(13,280.00)	(6,393.00)		0.00	(6,393.00)
2255-500	DUE TO THIRD PARTY PAYERS	0.00	(92,566.00)		0.00	(92,566.00)
2300-800	DUE TO MEDICAID-USER FEE	(179,752.00)	(153,520.00)		0.00	(153,520.00)
2320-000	AIB LOAN-CURRENT PORTION	(199,117.00)	(121,297.00)		0.00	(121,297.00)
2331-100	MISC CURR LIAB- GENERAL	(25,868.00)	(25,868.00)		0.00	(25,868.00)
2333-100	LEASE LIABILITY	0.00	(812,410.00)		630,167.00	(182,243.00)
				CAIDJE - 5	630,167.00	
2333-CLA	Short Term Lease Liability	0.00	(115,264.00)		0.00	(115,264.00)
2400-CLA	Affiliate/Working Capital Debt	0.00	0.00		(630,167.00)	(630,167.00)
				CAIDJE - 5	(630,167.00)	
2415-000	NOTE PAYABLE-LNG TERM PORT	(232,627.00)	0.00		0.00	0.00
2415-001	Note Payable Current Portion	(65,559.00)	0.00		0.00	0.00
2420-000	AIB LOAN-LONG TERM PORTION	(2,834,702.00)	(2,753,531.00)		0.00	(2,753,531.00)
2450-100	NET ASSETS-RESTRC-BRD-PLNT FU	(1,350.00)	(1,450.00)		0.00	(1,450.00)
2459-100	NET ASSETS-TEMP RESTRSCD FUN	(637,383.00)	(704,119.00)		0.00	(704,119.00)
2459-150	Satisfaction of restriction	363,009.00	312,171.00		0.00	312,171.00
2460-100	SUBSIDY FROM CONGREGATION	(3,100,000.00)	(3,650,000.00)		0.00	(3,650,000.00)
2461-000	NET ASSETS	(102,343.00)	(3,381,071.00)		0.00	(3,381,071.00)
Subtotal : None		608,476.00	(3,048,348.00)		0.00	(3,048,348.00)
Total [1000] Balance Sheet		608,476.00	(3,048,348.00)		0.00	(3,048,348.00)
Group : [2000] Revenue and Expenses						
Subgroup : None						
4110-050	SNF-R&B_OTHER COMMERCIAL INS	(15,885.00)	0.00		0.00	0.00
4110-100	SNF-R&B_PRIVATE	(1,862,559.00)	(1,795,575.00)		0.00	(1,795,575.00)
4110-200	SNF-R&B_MEDICAID	(1,173,575.00)	(1,191,390.00)		184,809.00	(1,006,581.00)
				CAIDJE - 2	184,809.00	
4110-210	SNF-R&B_RESRC/CONG/MCAD	0.00	0.00		(184,809.00)	(184,809.00)
				CAIDJE - 2	(184,809.00)	
4110-400	SNF-R&B_MEDICARE PART A	(256,740.00)	(130,195.00)		0.00	(130,195.00)
4110-600	SNF-R&B_UHC MCR SKILLED R&B	(237,771.00)	(352,237.00)		0.00	(352,237.00)
4110-610	SNF-R&B_R & B SCO United HC	(5,310,390.00)	(4,372,250.00)		0.00	(4,372,250.00)
4111-100	SNF_BED HD_PRIVATE	(5,390.00)	(17,480.00)		0.00	(17,480.00)
4111-200	SNF_BED HD_MEDICAID	(8,570.00)	(6,975.00)		0.00	(6,975.00)
4111-610	SNF_BED HD_R & B SCO United HC	(5,596,970.00)	(5,607,120.00)		0.00	(5,607,120.00)
4113-201	PY-SNF-RB_PY-MEDICARE	0.00	112.00		0.00	112.00
4114-050	SNF-LAB_OTHER COMMERCIAL INS	(1,686.00)	(171.00)		0.00	(171.00)
4114-200	SNF-LAB_MEDICAID	(259.00)	0.00		0.00	0.00
4114-400	SNF-LAB_MEDICARE PART A	(8,010.00)	(1,622.00)		0.00	(1,622.00)
4114-600	SNF-LAB_EVERCARE R&B	(9,546.00)	(8,011.00)		0.00	(8,011.00)
4115-050	SNF X-RAY_OTHER COMMERCIAL INS	(69.00)	(323.00)		0.00	(323.00)
4115-400	SNF X-RAY_MEDICARE PART A	(466.00)	0.00		0.00	0.00
4115-600	SNF X-RAY_EVERCARE R&B	(828.00)	(2,446.00)		0.00	(2,446.00)
4118-050	SNF-RX_OTHER COMMERCIAL INS	(3,100.00)	(338.00)		0.00	(338.00)
4118-100	SNF-RX_PRIVATE	(225.00)	(626.00)		0.00	(626.00)
4118-400	SNF-RX_MEDICARE PART A	(16,498.00)	(4,473.00)		0.00	(4,473.00)
4118-600	SNF-RX_EVERCARE R&B	(13,735.00)	(24,693.00)		0.00	(24,693.00)
4119-050	SNF PT_OTHER COMMERCIAL INS	(50,574.00)	(53,894.00)		0.00	(53,894.00)
4119-100	SNF PT_PRIVATE	(3,083.00)	0.00		0.00	0.00
4119-400	SNF PT_MEDICARE PART A	(30,744.00)	(12,645.00)		0.00	(12,645.00)
4119-500	SNF PT_MEDICARE PART B	(13,748.00)	(24,684.00)		0.00	(24,684.00)
4119-600	SNF PT_EVERCARE R&B	(13,146.00)	(30,288.00)		0.00	(30,288.00)
4119-610	SNF PT_R & B SCO EVERCARE	0.00	(630.00)		0.00	(630.00)
4120-050	SNF-OT_OTHER COMMERCIAL INS	(20,119.00)	(36,282.00)		0.00	(36,282.00)
4120-400	SNF-OT_MEDICARE PART A	(35,779.00)	(11,188.00)		0.00	(11,188.00)
4120-500	SNF-OT_MEDICARE PART B	(11,266.00)	(21,891.00)		0.00	(21,891.00)
4120-600	SNF-OT_EVERCARE R&B	(16,306.00)	(35,808.00)		0.00	(35,808.00)
4121-050	SNF-ST_OTHER COMMERCIAL INS	(13,926.00)	(10,232.00)		0.00	(10,232.00)
4121-400	SNF-ST_MEDICARE PART A	(4,234.00)	(275.00)		0.00	(275.00)
4121-500	SNF-ST_MEDICARE PART B	(6,189.00)	(1,283.00)		0.00	(1,283.00)
4121-600	SNF-ST_EVERCARE R&B	(1,558.00)	(1,650.00)		0.00	(1,650.00)
4125-050	SNF-DME_OTHER COMMERCIAL INS	(2,235.00)	(2,818.00)		0.00	(2,818.00)
4128-650	SNF INR_EVERCARE ANC	(446.00)	(635.00)		0.00	(635.00)
4129-100	SNF CHAIR_CAR_PRIVATE	(112.00)	0.00		0.00	0.00
4129-650	SNF CHAIR/CAR_EVERCARE ANC	(907.00)	0.00		0.00	0.00
4132-500	SNF BLOOD GLUCOSE MEDICARE PA	(141.00)	0.00		0.00	0.00
4132-650	SNF BLOOD/GLUCOSE_EVERCARE ANC	(13,901.00)	(13,970.00)		0.00	(13,970.00)
4133-050	SNF FLU SHOTS-OTHER COMMERCIA	(258.00)	(495.00)		0.00	(495.00)
4133-100	SNF FLU SHOT_PRIVATE	(188.00)	0.00		0.00	0.00
4133-500	SNF FLU SHOT_MEDICARE PART B	(1,719.00)	(3,400.00)		0.00	(3,400.00)
4133-600	SNF FLU SHOT_EVERCARE	(8,596.00)	(13,664.00)		0.00	(13,664.00)
4133-650	SNF FLU SHOT_EVERCARE ANC	(38.00)	0.00		0.00	0.00
4134-100	DIET INCM_PRIVATE	(20,845.00)	(30,186.00)		0.00	(30,186.00)
4136-100	DIET-ST JOSEPH HALL MEAL PROG	(235,985.00)	(311,454.00)		0.00	(311,454.00)
4136-102	ST. JOSEPH HALL FOOD PROGRAM-	(265,883.00)	(136,004.00)		0.00	(136,004.00)
4136-103	ST. JOSEPH HALL FOOD PROGRAM-	(28,345.00)	(19,523.00)		0.00	(19,523.00)
4137-100	GAIN ON SALE OF ASSETS	0.00	(8,700.00)		0.00	(8,700.00)
4137-200	GAIN ON EXTINGUISHMENT OF DEBT	(1,951,650.00)	0.00		0.00	0.00
4138-100	TELEPHONE_PRIVATE	(3,498.00)	(1,999.00)		0.00	(1,999.00)
4139-100	MISC_INCOME	(13,736.00)	(18,972.00)		0.00	(18,972.00)

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		12/31/2021	12/31/2022			12/31/2022
4139-101	MISC INCOME - GRANT INCOME	(10,221.00)	0.00		0.00	0.00
4139-102	MISC INCOME-RENT-BETHANY AT H	(18,000.00)	(18,000.00)		0.00	(18,000.00)
4139-150	MISC INCOME - OTHER RENTAL INC	(8,915.00)	(62,132.00)		0.00	(62,132.00)
4139-600	MISC_EVERCARE R&B-DIV SAVE PO	(52,150.00)	(61,850.00)		0.00	(61,850.00)
4139-800	COVID-19_STIMULUS- MH_50%	0.00	(389,304.00)		0.00	(389,304.00)
4139-850	COVID - MH TESTING REIMB	(425,601.00)	(369,689.00)		0.00	(369,689.00)
4139-900	COVID - HHS STIMULUS FUNDS	(709,062.00)	(317,923.00)		0.00	(317,923.00)
4139-975	COVID-MA EMERG PAID LEAVE	0.00	(33,438.00)		0.00	(33,438.00)
4142-150	GRANT INC RELEASED - CAPITAL	(90,887.00)	(113,753.00)		0.00	(113,753.00)
4143-100	DVLPMT-RELEASED FROM RESTRICT	(10,295.00)	(5,858.00)		0.00	(5,858.00)
4143-200	DVLPMT INC_GENL-ANNUAL FUND U	(295,174.00)	(403,594.00)		0.00	(403,594.00)
4143-600	DVLPMT INC_CAPITAL RESTRICTED	(353,817.00)	(306,313.00)		0.00	(306,313.00)
4143-705	DVLPMT INC-PRIOR YR ADJ	(1,000.00)	45,000.00		0.00	45,000.00
4150-300	Restricted Contributions FS presentation	(429,746.00)	(159,607.00)		0.00	(159,607.00)
4170-100	POOLED INV-INV INCME_PRIVATE	(5,151.00)	(6,686.00)		0.00	(6,686.00)
4171-100	POOLED INV-UNREAL GN_PRIVATE	(47,435.00)	112,472.00		0.00	112,472.00
4172-100	POOLED INV-INV-REAL G_PRIVATE	(25,107.00)	(19,240.00)		0.00	(19,240.00)
4179-800	DONATION-ACCT_IN KIND	(39,691.00)	(38,603.00)		0.00	(38,603.00)
4182-800	LEASE CONT_IN KIND	(42,000.00)	(42,000.00)		0.00	(42,000.00)
4339.8H	HCF Pension - Other Allocation	0.00	0.00		14,294.00	14,294.00
				CAIDJE - 1	14,294.00	
4339.9H	HCF Other Benefits - Other Allocation	0.00	0.00		10,883.00	10,883.00
				CAIDJE - 1	10,883.00	
4410-100	R&B RES CA_PRIVATE	(491,310.00)	(652,320.00)		0.00	(652,320.00)
4410-150	R&B RES CA_CONGREGATION	(307,970.00)	(486,648.00)		0.00	(486,648.00)
4410-200	R&B RES CA_MEDICAID	(2,631,032.00)	(2,563,488.00)		0.00	(2,563,488.00)
4411-100	RC-RM&BD-BED HOLD_PRIVATE	(824.00)	(4,536.00)		0.00	(4,536.00)
4411-150	RC-RM&BD-BED HOLD_CONGREGATION	(2,266.00)	(1,728.00)		0.00	(1,728.00)
4411-200	RC-RM&BD-BEDHLD_MEDICAID	(11,536.00)	(11,664.00)		0.00	(11,664.00)
4412.9H	HCF Payroll Taxes - Other Allocation	0.00	0.00		23,472.00	23,472.00
				CAIDJE - 1	23,472.00	
4413-200	PY-RES RB_MEDICAID	0.00	45.00		0.00	45.00
4413-600	PY-RES RB_EVERCARE R&B	0.00	348.00		0.00	348.00
4419-500	RC-PT_MEDICARE PART B	(7,862.00)	(4,417.00)		0.00	(4,417.00)
4420-500	RC_OT_MEDICARE PART B	(5,245.00)	(2,132.00)		0.00	(2,132.00)
4421-500	RC_ST_MEDICARE PART B	(1,714.00)	(183.00)		0.00	(183.00)
4424.9H	HCF Work Comp - Other Allocation	0.00	0.00		6,736.00	6,736.00
				CAIDJE - 1	6,736.00	
4427.9H	HCF Group Health - Other Allocation	0.00	0.00		37,287.00	37,287.00
				CAIDJE - 1	37,287.00	
4429-650	RC_CHR/CAR_EVERCARE ANC	(726.00)	0.00		0.00	0.00
4575-900	CLINIC INC-MISC_INCOME	(14,481.00)	(9,545.00)		0.00	(9,545.00)
5109-050	SNF CA ANC_OTHER COMMERCIAL I	13,107.00	7,401.00		0.00	7,401.00
5109-200	SNF CA ANC_MEDICAID	243.00	634.00		0.00	634.00
5109-400	SNF CA ANC_MEDICARE PART A	95,731.00	30,203.00		0.00	30,203.00
5109-500	SNF CA ANC_MEDICARE PART B	4,736.00	6,597.00		0.00	6,597.00
5109-600	SNF CA ANC_EVERCARE R&B	55,120.00	102,858.00		0.00	102,858.00
5109-649	SNF CA ANC_EVERCARE PER DIEM	(19,575.00)	(10,714.00)		0.00	(10,714.00)
5109-650	SNF CA ANC_EVERCARE ANC	0.00	2,609.00		0.00	2,609.00
5110-050	S CA RB_OTHER COMMERCIAL INS	83.00	0.00		0.00	0.00
5110-200	S CA RB_MEDICAID	501,421.00	457,276.00		0.00	457,276.00
5110-400	S CA RB_MEDICARE PART A	(107,197.00)	(28,276.00)		0.00	(28,276.00)
5110-600	S CA RB_UHC MCR SKILLED R&B	(30.00)	0.00		0.00	0.00
5110-610	SNF CA RB_SCO United HC	4,668,071.00	3,899,176.00		0.00	3,899,176.00
5111-200	SNF-CA-RB_MEDICAID	7,048.00	5,774.00		0.00	5,774.00
5111-610	SNF-CA-RB_BD HLD SCO United HC	23,109.00	25,473.00		0.00	25,473.00
5409-500	RC-C/A-ANC_MEDICARE PART B	1,147.00	704.00		0.00	704.00
5409-649	RC-C/A-ANC_EVERCARE PER DIEM	(923.00)	(941.00)		0.00	(941.00)
5410-200	RC-R&B-C/A_MEDICAID	916,175.00	863,399.00		0.00	863,399.00
5411-200	WRC-C/A LVS_MEDICAID	7,050.00	7,339.00		0.00	7,339.00
5509-650	CNC CA ANC_EVERCARE ANC	1.00	0.00		0.00	0.00
6041-111	ADMIN_WAGES-EES	127,597.00	144,125.00		0.00	144,125.00
6041-191	ADMIN_SALARY-CSJ	170,102.00	173,361.00		0.00	173,361.00
6041-411	ADMIN_OFFICE SUPPLIES	1,488.00	6,111.00		0.00	6,111.00
6041-421	ADMIN_DEPT EXPENSE	237.00	341.00		0.00	341.00
6041-542	ADMIN_CONVENTIONS/MEETINGS	731.00	375.00		0.00	375.00
6041-596	ADMIN_SUNDRIES	459.00	42.00		0.00	42.00
6042-115	A&G_WAGES-EES-CLERICAL	40,661.00	40,186.00		0.00	40,186.00
6042-120	A&G_RECEPTIONISTS	71,150.00	80,896.00		0.00	80,896.00
6042-215	A&G_SALARIES-CSJ	65,845.00	66,410.00		0.00	66,410.00
6042-312	A&G_MEDICAL DIRECTOR	28,560.00	28,658.00		0.00	28,658.00
6042-315	A&G_TEMPORARY AGENCIES-CLERIC	10,398.00	1,162.00		0.00	1,162.00
6042-373	A&G_CONTRACT-COMPUTER SOFTWARE	101,848.00	105,556.00		0.00	105,556.00
6042-411	A&G_OFFICE SUPPLIES-GENERAL	14,527.00	10,213.00		0.00	10,213.00
6042-425	A&G_COMPUTER PERIPHERALS	8,248.00	4,099.00		0.00	4,099.00
6042-435	A&G_COMPUTER MAINT EXPENSE	2,310.00	5,280.00		0.00	5,280.00
6042-440	A&G_INTERNET EXPENSE	159.00	0.00		0.00	0.00
6042-451	A&G_POSTAGE EXPENSE	4,260.00	4,598.00		0.00	4,598.00
6042-511	A&G_TELEPHONE	16,357.00	16,999.00		0.00	16,999.00
6042-522	A&G_ADVERTISING-HELP WANTED	4,396.00	17,597.00		0.00	17,597.00
6042-541	A&G_MILEAGE PARKING & TOLLS	113.00	74.00		0.00	74.00
6042-542	A&G_CONVENTIONS/MEETINGS	543.00	(924.00)		0.00	(924.00)
6042-543	A&G_AUTO EXPENSES	1,492.00	249.00		0.00	249.00

Client: **A443818 - Bethany Health Care Center, Inc.**
Engagement: **MDMC 2022 - Bethany Health Care Center, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - SNF-CR TB Report**

Account	Description	FS PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2021	12/31/2022			12/31/2022
6042-547	A&G_CHAIR CAR EXPENSES	1,095.00	2,304.00		0.00	2,304.00
6042-551	A&G_LIC&DUES-BETHANY HEALTH CC	14,059.00	15,365.00		0.00	15,365.00
6042-552	A&G_LICENSES/MEMBERSHIP DUES	1,899.00	879.00		0.00	879.00
6042-553	A&G_BOOKS & SUBSCRIPTIONS	732.00	1,629.00		0.00	1,629.00
6042-562	A&G_EDUCATION & TRAINING	9,340.00	14,648.00		0.00	14,648.00
6042-563	A&G_EMPLOYEE RECOGNITION	3,940.00	2,902.00		0.00	2,902.00
6042-565	A&G_CORI CHECK-PST 98	1,612.00	1,891.00		0.00	1,891.00
6042-571	A&G_ACCOUNTING	63,223.00	83,765.00		0.00	83,765.00
6042-575	A&G_LEGAL EXPENSES	1,552.00	1,008.00		0.00	1,008.00
6042-581	A&G_IN KIND SERVICES	39,691.00	38,752.00		0.00	38,752.00
6042-592	A&G_INT, PENALTY FOR LATE PYMT	8,910.00	12,511.00		0.00	12,511.00
6042-593	A&G_BANK CHARGES	2,814.00	2,832.00		0.00	2,832.00
6042-596	A&G_MISC. EXPENSES	3,159.00	2,010.00		0.00	2,010.00
6042-642	A&G_REPAIRS & MAINT-EQUIPMENT	376.00	0.00		0.00	0.00
6042-950	A&G_BAD DEBTS EXPENSE	12,000.00	12,000.00		0.00	12,000.00
6042-975	PRIOR YEARS EXPENSE ADJ	(32.00)	(20,325.00)		0.00	(20,325.00)
6043-100	DEVELOPMENT_CULTIVATION	534.00	107.00		0.00	107.00
6043-121	DEVELOPMENT-ADMIN ASSISTANT	53,496.00	56,336.00		0.00	56,336.00
6043-125	DEVELOPMENT-WAGES DIRECTOR	133,481.00	145,408.00		0.00	145,408.00
6043-199	DEVELOPMENT-INKIND SERVICES	0.00	133.00		0.00	133.00
6043-200	DEVELOPMENT_SUPP & EXPENSE	101.00	403.00		0.00	403.00
6043-225	DEVLPMNT_BANK FEES	0.00	1.00		0.00	1.00
6043-425	DEVELOPMEN_COMPUTER PERIPHERA	3,276.00	3,138.00		0.00	3,138.00
6043-451	DEVELOPMEN_POSTAGE EXPENSE	1,418.00	714.00		0.00	714.00
6043-523	DEVELOPMEN_PRINTING COSTS	19,739.00	15,477.00		0.00	15,477.00
6043-540	DEVELOPMEN_MEALS & ENTERTAINM	0.00	132.00		0.00	132.00
6043-541	DEVELOPMEN_MILEAGE PARKING &	0.00	59.00		0.00	59.00
6043-552	DEVELOPMEN_LIC&DUES/MEMBERSHI	191.00	159.00		0.00	159.00
6043-553	DEVELOPMEN_BOOKS & SUBSCRIPTI	105.00	945.00		0.00	945.00
6043-562	DEVELOPMENT-EDUCATION & TRAIN	0.00	129.00		0.00	129.00
6043-563	DEVELOPMEN_RECOGNITION	946.00	325.00		0.00	325.00
6043-700	DEVELOPMEN_SPECIAL EVENTS	16,836.00	23,590.00		0.00	23,590.00
6043-703	DEVELOPMEN_ANNUAL DINNER	8,634.00	3,725.00		0.00	3,725.00
6043.1	Allocated Dev expenses	7,540.00	0.00		0.00	0.00
6043.2	Offset Allocated Dev expenses	(7,540.00)	0.00		0.00	0.00
6044-800	USER FEE_MEDICAID-USER FEE	694,212.00	639,579.00		0.00	639,579.00
6045-191	FRINGE BEN_P/R TAXES FICA	606,523.00	632,068.00		0.00	632,068.00
6045-192	FRINGE BEN_UNEMPLOYMENT INS	34,181.00	27,982.00		0.00	27,982.00
6045-195	FRINGE BEN_WORKERS COMP INS	151,365.00	181,392.00		0.00	181,392.00
6045-196	FRINGE BEN_GROUP HEALTH-EMPLR	1,410,931.00	1,393,648.00		0.00	1,393,648.00
6045-197	FRINGE BEN_GROUP LIFE-INS	6,867.00	5,954.00		0.00	5,954.00
6045-198	FRINGE BEN_PENSION EXP-EMPLYR	377,685.00	379,742.00		0.00	379,742.00
6045-199	FRINGE BEN_GRP HEALTH CO-PAY	(426,914.00)	(414,518.00)		0.00	(414,518.00)
6045-200	FRINGE BEN_GRP LIFE-CO-PAY	(5,581.00)	(5,621.00)		0.00	(5,621.00)
6045-206	FRINGE BENEFITS-VISION INSR -	439.00	427.00		0.00	427.00
6045-210	FRINGE BEN_LTD-DIABIL INS	8,737.00	8,181.00		0.00	8,181.00
6045-212	FRINGE BEN_DENTAL INSURANCE E	90,122.00	80,485.00		0.00	80,485.00
6045-213	FRINGE BEN_DNTAL- CO INSURANC	(38,241.00)	(40,217.00)		0.00	(40,217.00)
6045-214	FRINGE BEN_SUPPL-GRP LIFE	9,063.00	6,130.00		0.00	6,130.00
6045-296	FRINGE BEN_GROUP HEALTH-CSJ	(2,089.00)	0.00		0.00	0.00
6045-298	FRINGE BEN_PENSION-CSJ	4,314.00	5,177.00		0.00	5,177.00
6045-550	FRINGE BEN_TUITION REIMB	1,000.00	0.00		0.00	0.00
6045-596	FRINGE BEN_MISC. EXPENSES	(60,798.00)	(30,386.00)		0.00	(30,386.00)
6045-598	FRINGE BEN - COVID EMPLEE EXP	432,370.00	299,065.00		0.00	299,065.00
6045-625	FRINGE BEN-COVID TAX CREDITS	(20,609.00)	0.00		0.00	0.00
6045-700	FRINGE BEN_DIETARY-FREE MEALS	180.00	0.00		0.00	0.00
6045-998	DEVELOPMENT - EST. FRINGE BENEFITS	35,575.00	43,207.00		0.00	43,207.00
6045-999	DEV. EST. FRINGE - OFFSET	(35,575.00)	(43,207.00)		0.00	(43,207.00)
6046-100	AMORTIZATION EXPENSE- ROU	0.00	28,572.00		0.00	28,572.00
6046-633	DEPRECIAT_FIXED-DEPR IMPROVE	94,413.00	6,161.00		0.00	6,161.00
6046-634	DEPRCTION_FIXED-DEPR BLDG +91	241,996.00	239,623.00		0.00	239,623.00
6046-635	DEPRCTION_FIXED-DEPR EQUIPMENT	134,883.00	137,285.00		0.00	137,285.00
6046-636	DEPRCTION_FIXED_ACCTG SYS DEV	14,137.00	16,431.00		0.00	16,431.00
6046-637	DEPRCTION_FIXED-DEPR GRNDS IM	14,429.00	13,501.00		0.00	13,501.00
6046-638	DEPRCTION - MOTOR VEHICLES	10,411.00	7,806.00		0.00	7,806.00
6047-545	INSURANCE-AUTO INSURANCE	8,950.00	7,373.00		0.00	7,373.00
6047-582	INSURANCE-CRIME INSURANCE	1,122.00	1,225.00		0.00	1,225.00
6047-583	INSURANCE-GENERAL LIABILITY I	43,833.00	47,734.00		0.00	47,734.00
6047-585	INSURANCE-INLAND MARINE INS E	470.00	1,245.00		0.00	1,245.00
6047-587	INSURANCE-DIR&OFF LIAB INS	13,733.00	11,921.00		0.00	11,921.00
6047-621	INS-BLDG_FIXED-INSURANCE BLDG	61,194.00	68,462.00		0.00	68,462.00
6048-609	FIXED-OTHR_AIB-INTEREST EXPEN	46,811.00	44,405.00		0.00	44,405.00
6048-612	FIXED-OTHR_FIXED-RENT-LAND/BU	42,000.00	42,000.00		0.00	42,000.00
6048-638	FIXED-OTHR_INTEREST EXP L/T	12,772.00	0.00		0.00	0.00
6048-639	FIXED-OTHR_FIXED-LEASES	34,217.00	9,233.00		0.00	9,233.00
6048-641	FIXED-OTHER-RENT EXP BETHANY	18,000.00	18,000.00		0.00	18,000.00
6048-642	FIXED-OTHER-LEASE EXP - ROUA	0.00	17,950.00		0.00	17,950.00
6048-650	FIXED_OTHR-INT EXP LEASE LIAB	0.00	14,019.00		(3,746.00)	10,273.00
				CAIDJE - 6	(3,746.00)	
6049-651	UTILITIES_ELECTRICITY	109,064.00	87,409.00		0.00	87,409.00
6049-652	UTILITIES_GAS	145,717.00	124,358.00		0.00	124,358.00
6049-654	UTILITIES_WATER	146,253.00	178,587.00		0.00	178,587.00
6049-658	UTILITIES_CABLE TV	14,680.00	15,310.00		0.00	15,310.00

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

Account	Description	FS PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2021	12/31/2022			12/31/2022
6050-371	PLNT-MRJ_CONTRACT-EQUIP MAINT	90,161.00	94,108.00		0.00	94,108.00
6050-430	PLNT-MRJ_CELL PHONES	20,583.00	16,046.00		0.00	16,046.00
6050-551	PLNT-MRJ_LIC&DUES-PT CARE REL	10.00	230.00		0.00	230.00
6050-570	PLNT-MRJ_GRNDS MAINT SNOW REM	15,652.00	12,887.00		0.00	12,887.00
6050-573	PLNT-MRJ_GRNDS MAINT-LANDSCAP	26,793.00	21,178.00		0.00	21,178.00
6050-641	PLNT-MRJ_REPAIRS & MAINT-BUIL	17,386.00	33,501.00		0.00	33,501.00
6050-642	PLNT-MRJ_REPAIRS & MAINT-EQUI	30,510.00	40,437.00		0.00	40,437.00
6050-646	PLNT-MRJ_MJR DEPT SUPPLIES	77,207.00	59,866.00		0.00	59,866.00
6051-161	PLANT_WAGES-EES	171,726.00	173,539.00		0.00	173,539.00
6051-421	PLANT_DEPT SUPPLIES-LGHT	1,706.00	278.00		0.00	278.00
6051-541	PLANT_MILEAGE PARKING & TOLLS	712.00	160.00		0.00	160.00
6051-542	PLANT_CONVENTIONS/MEETINGS	0.00	90.00		0.00	90.00
6051-553	PLANT_BOOKS & SUBSCRIPTIONS	3,149.00	0.00		0.00	0.00
6051-562	PLANT_ED & TRAINING JOB RELAT	50.00	0.00		0.00	0.00
6051-644	PLANT_RUBBISH REMOVAL	32,760.00	32,833.00		0.00	32,833.00
6052-155	DIETARY_DIETICIAN-WAGES-EES	60,271.00	57,535.00		0.00	57,535.00
6052-161	DIETARY_WAGES-EES	1,045,708.00	1,092,262.00		0.00	1,092,262.00
6052-298	DIETARY_ST JOSEPH FOOD COSTS	(17,626.00)	(29,398.00)		0.00	(29,398.00)
6052-361	DIETARY_CONTRACT MISC FEE	1,132.00	0.00		0.00	0.00
6052-371	DIETARY_CONTRACT-DIETARY MGMT	10,399.00	11,364.00		0.00	11,364.00
6052-373	DIETARY_CONTRACT-GEN LIAB FEE	14,734.00	13,777.00		0.00	13,777.00
6052-420	DIETARY_UNIFORMS & LINEN	1,461.00	4,431.00		0.00	4,431.00
6052-421	DIETARY_DEPT SUPPLIES	25,124.00	21,660.00		0.00	21,660.00
6052-422	DIETARY_CHINA/SILVER REPLACEM	4,306.00	2,908.00		0.00	2,908.00
6052-423	DIETARY_PAPER GOODS	42,788.00	39,380.00		0.00	39,380.00
6052-424	DIETARY_CLEANING SUPPLIES	8,674.00	10,388.00		0.00	10,388.00
6052-425	DIETARY_SERVICE CONTRACTS	774.00	2,426.00		0.00	2,426.00
6052-461	DIETARY_MEAT SEAFOOD EGGS CHE	0.00	47.00		0.00	47.00
6052-462	DIETARY_MILK & CREAM	45,700.00	54,694.00		0.00	54,694.00
6052-464	DIETARY_STAPLES GROCERIES	481,869.00	585,291.00		0.00	585,291.00
6052-551	DIETARY_LIC&DUES-PT CARE RELA	250.00	0.00		0.00	0.00
6052-552	DIETARY_LIC&DUES-PROMO/LEGISL	232.00	225.00		0.00	225.00
6052-561	DIETARY_OFFICE SUPPLIES	3,837.00	1,098.00		0.00	1,098.00
6052-562	DIETARY_ED&TRAINING-JOB RELAT	900.00	0.00		0.00	0.00
6052-641	DIETARY_REPAIRS & MAINT-EQUIP	0.00	7,750.00		0.00	7,750.00
6052-952	DIETARY_ALLOCATED COSTS-DIETA	227.00	157.00		0.00	157.00
6053-161	LAUNDRY_WAGES-EES	142,850.00	171,249.00		0.00	171,249.00
6053-361	LAUNDRY_PURCH SERV-LABOR&FRIN	31,854.00	40,747.00		0.00	40,747.00
6053-363	LAUNDRY_CONTRACT-GEN SUPP FEE	11,370.00	11,364.00		0.00	11,364.00
6053-365	LAUNDRY_CONTRACT-MISC FEE	397.00	266.00		0.00	266.00
6053-421	LAUNDRY_DEPT SUPPLIES	12,111.00	5,891.00		0.00	5,891.00
6053-422	LAUNDRY_LINEN/BED-REUSABLE	13,212.00	14,563.00		0.00	14,563.00
6053-423	LAUNDRY_LINEN/BED-DISPOSABLE	368.00	0.00		0.00	0.00
6053-553	LAUNDRY_CSR SUPPLIES TRSFRD	20.00	43.00		0.00	43.00
6053-953	LAUNDRY_ALLOCATED COSTS	172.00	214.00		0.00	214.00
6054-052	HOUSEKPNG_2ND FLR WAGES	38,529.00	(4,832.00)		0.00	(4,832.00)
6054-053	HOUSEKPNG_3RD FLR WAGES	102,970.00	(4,240.00)		0.00	(4,240.00)
6054-054	HOUSEKPNG_4TH FLR WAGES	43,663.00	(1,088.00)		0.00	(1,088.00)
6054-055	HOUSEKPNG_5TH FLR WAGES	5,506.00	0.00		0.00	0.00
6054-056	HOUSEKPNG_6TH FLR WAGES	22,953.00	28,187.00		0.00	28,187.00
6054-161	HOUSEKPNG_WAGES-EES	90,082.00	359,422.00		0.00	359,422.00
6054-191	HOUSEKPNG_CONTRACT-LABOR/BENES	47,782.00	61,121.00		0.00	61,121.00
6054-192	HOUSEKPNG_CONTRACT-GEN SUPRT.	11,364.00	11,364.00		0.00	11,364.00
6054-193	HOUSEKPNG_CONTRACT-MISC FEE	606.00	399.00		0.00	399.00
6054-421	HOUSEKPNG_DEPT SUPPLIES	72,277.00	91,530.00		0.00	91,530.00
6054-424	HOUSEKPNG_FLOOR CLEANERS & WA	1,548.00	0.00		0.00	0.00
6054-555	HOUSEKPNG_CSR SUPPLIES TRSFRED	1,719.00	872.00		0.00	872.00
6054-954	HOUSEKPNG_ALLOCATED COSTS	241.00	321.00		0.00	321.00
6055-111	HUM RESOUR_WAGES-EES	97,947.00	103,967.00		0.00	103,967.00
6055-411	HUM RESOUR_OFFICE SUPPLIES	150.00	1,718.00		0.00	1,718.00
6055-421	HUM RESOUR_DEPT SUPPLIES	123.00	181.00		0.00	181.00
6056-111	FISCAL_WAGES-EES	247,651.00	247,017.00		0.00	247,017.00
6056-361	FISCAL_PURCH SERV-OFFSITE STO	670.00	732.00		0.00	732.00
6056-371	FISCAL_CONTRACT-P/R SERVICES	0.00	1,892.00		0.00	1,892.00
6056-411	FISCAL_OFFICE SUPPLIES	3,031.00	4,318.00		0.00	4,318.00
6056-421	FISCAL_DEPT SUPPLIES	351.00	255.00		0.00	255.00
6057-161	FONTBONNE MAINTENANCE - WAGES	51,711.00	30,677.00		0.00	30,677.00
6057-596	FONTBONNE MAINTENANCE - ALLOC	12,996.00	8,438.00		0.00	8,438.00
6058-161	DIETARY - FONTBONNE-WAGES-EES	128,673.00	66,907.00		0.00	66,907.00
6058-370	DIETARY - FONTBONNE CONVENT-C	42,682.00	21,950.00		0.00	21,950.00
6058-422	DIETARY - FONTBONNE CONVENT-C	168.00	0.00		0.00	0.00
6058-423	DIETARY - FONTBONNE CONVENT-P	3,410.00	2,549.00		0.00	2,549.00
6058-424	DIETARY - FONTBONNE CONVENT-C	2,646.00	3,588.00		0.00	3,588.00
6058-464	DIETARY - FONTBONNE CONVENT-S	57,454.00	24,927.00		0.00	24,927.00
6058-596	DIETARY - FONTBONNE CONVENT-M	32,341.00	16,532.00		0.00	16,532.00
6058-952	DIETARY - FONTBONNE CONVENT-A	(2.00)	0.00		0.00	0.00
6059-161	HOUSEKEEPING - FONTBONNE	27,534.00	4,077.00		0.00	4,077.00
6059-596	HOUSEKEEPING - FONTBONNE-MISC	6,925.00	1,026.00		0.00	1,026.00
6060-422	FONTBONNE ACADEMY-CHINA/SILVE	41.00	0.00		0.00	0.00
6060-423	FONTBONNE ACADEMY-PAPER GOODS	1,912.00	2,395.00		0.00	2,395.00
6060-424	FONTBONNE ACADEMY-CLEANING SU	1,206.00	410.00		0.00	410.00
6060-464	FONTBONNE ACADEMY-FOOD	20,241.00	18,617.00		0.00	18,617.00
6061-112	DIR OF NRS_D.O.N.-WAGES-EES	129,090.00	131,292.00		0.00	131,292.00

Client: **A443818 - Bethany Health Care Center, Inc.**
Engagement: **MDMC 2022 - Bethany Health Care Center, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - SNF-CR TB Report**

Account	Description	FS PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2021	12/31/2022			12/31/2022
6061-115	DIR OF NRS DEPARTMENT COORD.	47,811.00	50,634.00		0.00	50,634.00
6061-131	DIR OF NRS NURSING SUPERVISORS	371,720.00	405,806.00		0.00	405,806.00
6061-198	DIR OF NRS NURS MNG-OFFICE SU	3,461.00	2,941.00		0.00	2,941.00
6061-321	NURS SUPV-MED SUP-TRFRD FRM C	2,948.00	8,719.00		0.00	8,719.00
6061-542	DIR OF NRS CONVENTIONS/MEETIN	70.00	0.00		0.00	0.00
6062-131	SNF2_WAGES-EES-RNS	108,712.00	81,247.00		0.00	81,247.00
6062-141	SNF2_WAGES-EES-LPNS	155,765.00	273,538.00		0.00	273,538.00
6062-151	SNF2_WAGES-EES-NAS	577,212.00	567,679.00		0.00	567,679.00
6062-411	SNF2_OFFICE SUPPLIES	270.00	228.00		0.00	228.00
6062-421	SNF2_NURSING SUPPLIES	57,037.00	46,704.00		0.00	46,704.00
6062-422	SNF2_DURABLE MED EQUIP	963.00	0.00		0.00	0.00
6062-431	SNF2_MEDICAL SUPPLIES	424.00	0.00		0.00	0.00
6062-553	SNF2_BOOKS & SUBSCRIPTIONS	349.00	0.00		0.00	0.00
6063-131	SNF3_WAGES-EES-RNS	278,789.00	146,937.00		0.00	146,937.00
6063-141	SNF3_WAGES-EES-LPNS	289,050.00	339,244.00		0.00	339,244.00
6063-151	SNF3_WAGES-EES-NAS	599,103.00	677,999.00		0.00	677,999.00
6063-411	SNF3_OFFICE SUPPLIES	470.00	1,094.00		0.00	1,094.00
6063-421	SNF3_NURSING SUPPLIES	53,503.00	54,052.00		0.00	54,052.00
6063-422	SNF3_DURABLE MEDICAL EQUIPMENT	2,229.00	0.00		0.00	0.00
6064-131	SNF4_WAGES-EES-RNS	375,210.00	221,645.00		0.00	221,645.00
6064-141	SNF4_WAGES-EES-LPNS	507,820.00	624,675.00		0.00	624,675.00
6064-151	SNF4_WAGES-EES-NAS	840,814.00	855,273.00		0.00	855,273.00
6064-411	SNF4_OFFICE SUPPLIES	21.00	28.00		0.00	28.00
6064-421	SNF4_NURSING SUPPLIES	53,792.00	49,930.00		0.00	49,930.00
6064-422	SNF4_DURABLE MEDICAL EQUIPMENT	892.00	0.00		0.00	0.00
6064-431	SNF4_MEDICAL SUPPLIES	903.00	0.00		0.00	0.00
6064-500	SNF_NURSING POOLS - RN'S	173,803.00	167,716.00		0.00	167,716.00
6064-501	SNF_NURSING POOLS - LPN'S	364,276.00	1,078,175.00		0.00	1,078,175.00
6064-502	SNF_NURSING POOLS - C.N.A'S	545,620.00	917,403.00		0.00	917,403.00
6064-561	SNF4_ED&TRAINING-REQUIRED	0.00	725.00		0.00	725.00
6065-134	MEDI_SALARIES-EES-MDS CO-ORDI	143,322.00	165,517.00		0.00	165,517.00
6065-325	MEDI_SNF-PHARM CONSULT	6,136.00	6,568.00		0.00	6,568.00
6065-411	MEDI_OFFICE SUPPLIES	2,047.00	2,882.00		0.00	2,882.00
6065-421	MEDI_DEPT SUPPLIES	10,677.00	7,125.00		0.00	7,125.00
6065-422	MEDI_DME-PART A	70.00	0.00		0.00	0.00
6065-435	MEDI_OXYGEN REFILLS-OTHER	8,520.00	7,913.00		0.00	7,913.00
6065-561	MEDI_ED&TRAINING-REQUIRED	2,898.00	0.00		0.00	0.00
6065-628	MEDI_HOSP BILLS-LABS&OTHER-PR	2,689.00	0.00		0.00	0.00
6065-632	MEDI_LAB FEES-PART A-PER CAP	7,010.00	2,755.00		0.00	2,755.00
6065-636	MEDI_LABS-EVERCARE	7,813.00	7,847.00		0.00	7,847.00
6065-650	MEDI_X-RAYS/EKG-PART A	1,666.00	1,510.00		0.00	1,510.00
6065-656	MEDI_X-RAYS/EKG-EVERCARE	439.00	1,598.00		0.00	1,598.00
6065-692	MEDI_AMBULANCE-PART A	1,127.00	2,100.00		0.00	2,100.00
6065-696	MEDI_AMBULANCE-EVERCARE	0.00	979.00		0.00	979.00
6065-729	MEDI_FLU SHOTS RESIDENTS	0.00	14,653.00		0.00	14,653.00
6065-742	MEDI_RX-SNF-PART A	17,356.00	5,450.00		0.00	5,450.00
6065-746	MEDI_RX-SNF-EVERCARE	2,014.00	(349.00)		0.00	(349.00)
6065-747	MEDI_RX-SNF-PRIVATE	0.00	401.00		0.00	401.00
6065-748	MEDI_RX-SNF-MEDICAID	16,553.00	27,707.00		0.00	27,707.00
6065-768	MEDI_RX-LEVEL IV-MEDICAID	180.00	1,745.00		0.00	1,745.00
6065-769	MEDI_RX-LVL IV-EVERCARE	0.00	411.00		0.00	411.00
6066-135	EDUC_WAGES-EES-STAFF DEVELOPM	93,932.00	81,086.00		0.00	81,086.00
6066-562	EDUC_ED&TRAINING-JOB RELATED	180.00	0.00		0.00	0.00
6067-134	ELECTRONIC MED REC-SALARIES-M	35,037.00	19,699.00		0.00	19,699.00
6067-411	MED_REC_OFFICE SUPPLIES	391.00	763.00		0.00	763.00
6067-421	MED_REC_DEPT SUPPLIES	0.00	119.00		0.00	119.00
6068-115	SS_WAGES-EES-CLERICAL	24,484.00	20,824.00		0.00	20,824.00
6068-121	SS_SALARIES-EES-SOCIAL WORKERS	156,328.00	173,634.00		0.00	173,634.00
6068-131	MKT & ADMISS WAGES	21,507.00	26,465.00		0.00	26,465.00
6068-411	SS_OFFICE SUPPLIES	509.00	438.00		0.00	438.00
6068-421	SS_DEPT SUPPLIES	78.00	0.00		0.00	0.00
6068-542	SS_CONVENTIONS/MEETINGS	0.00	164.00		0.00	164.00
6069-161	ACTI_WAGES-EES	164,771.00	151,865.00		0.00	151,865.00
6069-361	ACTI_TEMPORARY AGENCIES	0.00	1,959.00		0.00	1,959.00
6069-411	ACTIVITIES-SUNDRIES	942.00	2,090.00		0.00	2,090.00
6069-421	ACTI_DEPT SUPP & EXP	4,459.00	3,207.00		0.00	3,207.00
6069-425	ACTI_HAIRDRESSER SUPPLIES	0.00	834.00		0.00	834.00
6069-430	ACTI_ENTERTAINERS-PURCH SERV	2,340.00	3,675.00		0.00	3,675.00
6069-476	ACTIVITIES-ACTIVITY FOOD REQ	207.00	3,957.00		0.00	3,957.00
6069-542	ACTI_SPECIAL EXPENSES	1,103.00	1,044.00		0.00	1,044.00
6069-553	ACTI_BOOKS & SUBSCRIPTIONS	6,054.00	6,970.00		0.00	6,970.00
6070-117	CSR_SALARIES-EES-CENTRAL SUPP	21,782.00	22,317.00		0.00	22,317.00
6070-421	CSR_DEPT SUPPLIES	216,873.00	238,552.00		0.00	238,552.00
6070-422	CSR_CONTRA-SUPPLIES	(204,921.00)	(193,697.00)		0.00	(193,697.00)
6071-321	PT_PURCH-PT CONSLT-DIRECT	66,687.00	76,150.00		(50,643.00)	25,507.00
6071-323	PT_PURCH SERV-CONSLT-INDIRECT	7,365.00	30,412.00	CAIDJE - 3	(50,643.00)	81,055.00
6071-421	PT_DEPT SUPPLIES	1,538.00	3,388.00	CAIDJE - 3	50,643.00	3,388.00
6072-321	OT_PURCH SERV-OT CONSULTANT	48,239.00	133,372.00		(39,834.00)	93,538.00
6072-323	OT_PURCH SERV-INDIRECT	0.00	0.00	CAIDJE - 3	(39,834.00)	39,834.00
				CAIDJE - 3	39,834.00	

Client: **A443818 - Bethany Health Care Center, Inc.**
Engagement: **MDMC 2022 - Bethany Health Care Center, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - SNF-CR TB Report**

Account	Description	FS PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2021	12/31/2022			12/31/2022
6072-421	OT_DEPT SUPPLIES	556.00	51.00		0.00	51.00
6073-321	ST_PURCH SERV-ST CONSULTANT	15,813.00	11,295.00		(6,359.00)	4,936.00
				CAIDJE - 3	(6,359.00)	
6073-325	ST_PURCH SERV-INDIRECTT	0.00	0.00		6,359.00	6,359.00
				CAIDJE - 3	6,359.00	
6075-161	PASTORAL_SALARY-LAY	79,928.00	110,212.00		0.00	110,212.00
6075-392	PASTORAL_VISITING CHAPLAIN	10,590.00	16,055.00		0.00	16,055.00
6075-415	PASTORAL_SPECIAL EXPENSES	710.00	247.00		0.00	247.00
6075-420	PASTORAL_RETREAT EXPENSE	0.00	200.00		0.00	200.00
6075-421	PASTORAL_DEPT SUPPLIES	292.00	613.00		0.00	613.00
6075-422	CHAPEL SUPPLIES	1,469.00	2,501.00		0.00	2,501.00
6075-542	PASTORAL_CONVENTIONS/MEETINGS	110.00	0.00		0.00	0.00
6076-161	ACTV 2ND_WAGES-EES	291,182.00	277,238.00		0.00	277,238.00
6076-421	ACTV 2ND_DEPT SUPPLIES	3,749.00	4,787.00		0.00	4,787.00
6076-430	ACTV 2ND_ENTAIN-PURCH SERV	6,936.00	18,380.00		0.00	18,380.00
6076-477	SECOND FLOOR ACTIVITIES-FOOD	159.00	439.00		0.00	439.00
6076-545	ACTV 2ND_PURCH SERV-TRANS	232.00	0.00		0.00	0.00
6076-553	ACTV 2ND_BOOKS & SUBSCRIPTIONS	836.00	309.00		0.00	309.00
6076-969	ACTV 2ND_SPECIAL EXPENSES	50.00	0.00		0.00	0.00
6282-151	CLINI_WAGES-LAY	26,717.00	29,841.00		0.00	29,841.00
6282-371	CLINI_EQUIPMENT MAINTENANCE	206.00	913.00		0.00	913.00
6282-411	CLINI_OFFICE SUPPLIES	247.00	202.00		0.00	202.00
6282-422	CLINI_CSR SUPPLIES TRSFRD	600.00	301.00		0.00	301.00
6282-428	CLINI_DENTAL SUPPLIES	2,705.00	3,974.00		0.00	3,974.00
6282-551	CLINI_LIC&DUES-PT CARE RELATED	600.00	1,575.00		0.00	1,575.00
6282-553	CLINI_BOOKS & SUBSCRIPTIONS	252.00	0.00		0.00	0.00
6282-642	CLINI_REPAIRS & MAINT-EQUIPME	244.00	0.00		0.00	0.00
6485-131	C5_WAGES-EES-RNS	1,284.00	0.00		0.00	0.00
6485-141	C5_WAGES-EES-LPNS	1,432.00	0.00		0.00	0.00
6485-151	C5_WAGES-EES-NAS	25,584.00	152,956.00		0.00	152,956.00
6485-260	C5-WAGES-HCC INTERCOMPANY	127,180.00	111,653.00		0.00	111,653.00
6485-411	C5_OFFICE SUPPLIES	281.00	228.00		0.00	228.00
6485-421	C5_NURSING SUPPLIES	14,959.00	15,084.00		0.00	15,084.00
6486-131	C6_WAGES-EES-RNS	119,932.00	47,236.00		0.00	47,236.00
6486-141	C6_WAGES-EES-LPNS	5,236.00	94,580.00		0.00	94,580.00
6486-151	C6_WAGES-EES-NAS	147,737.00	14,973.00		0.00	14,973.00
6486-260	C6-WAGES-EES HCC INTERCOMPANY	73,040.00	66,039.00		0.00	66,039.00
6486-411	C6_OFFICE SUPPLIES	228.00	228.00		0.00	228.00
6486-421	C6_NURSING SUPPLIES	15,980.00	13,024.00		0.00	13,024.00
7000-191	HOME CARE-OVERHEAD SALARY ALL	(23,946.00)	(24,527.00)		0.00	(24,527.00)
7000-596	HOME CARE-ALLOCATED BENEFITS	(6,857.00)	36,843.00		0.00	36,843.00
8065.0H	HCF Other Non Nursing Facility Expense Benefits All	0.00	0.00		(92,672.00)	(92,672.00)
				CAIDJE - 1	(92,672.00)	
S3L2B.10	Working Capital Interest Expense	0.00	0.00		3,746.00	3,746.00
				CAIDJE - 6	3,746.00	
Subtotal : None		(608,476.00)	3,048,348.00		0.00	3,048,348.00
Total [2000] Revenue and Expenses		(608,476.00)	3,048,348.00		0.00	3,048,348.00
Sum of Account Groups		0.00	0.00		0.00	0.00

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Client: **A443818 - Bethany Health Care Center, Inc.**
Engagement: **MDMC 2022 - Bethany Health Care Center, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-02 - SNF-CR Groupings**

Account	Description	FS CP 12/31/2022	JE Ref #	CAIDJE 12/31/2022	CAID CP 12/31/2022	FS PP-1 12/31/2021
Group : [S6L1.1C1]	Cash and Cash Equivalents					
Subgroup : None						
1100-108	CASH - MIDDLESEX - PAYROLL	2,906.00		0.00	2,906.00	2,906.00
1100-108	CASH - MIDDLESEX - PAYROLL NEW	7,375.00		0.00	7,375.00	4,873.00
1100-510	CASH-MIDDLESEX-OPERATING	599,239.00		0.00	599,239.00	1,012,575.00
1100-511	CASH-BANKS - MX DESIGNATED	362,452.00		0.00	362,452.00	277,908.00
1100-610	CASH-MIDDLESEX-RESIDENT ACTIV	6,393.00		0.00	6,393.00	13,280.00
1100-800	CASH - MIDDLESEX PPP FUNDS	6,070.00		0.00	6,070.00	6,070.00
1115-100	PETTY CASH_ADMINISTRATOR	1,400.00		0.00	1,400.00	1,400.00
1115-150	PETTY CASH_ACTIVITIES-MAIN	650.00		0.00	650.00	650.00
1115-200	PETTY CASH-2ND FLR ACTIV	200.00		0.00	200.00	200.00
Subtotal : None		<u>986,685.00</u>		<u>0.00</u>	<u>986,685.00</u>	<u>1,319,862.00</u>
Total [S6L1.1C1]		<u>986,685.00</u>		<u>0.00</u>	<u>986,685.00</u>	<u>1,319,862.00</u>
Group : [S6L1.4C1]	Other Cash & Equivalents					
Subgroup : None						
1100-710	CASH-MIDDLESEX-SCHOLARSHIP FND	1,450.00		0.00	1,450.00	1,350.00
1112-510	CASH-MIDDLESEX-RESTRICTED	542,933.00		0.00	542,933.00	709,088.00
Subtotal : None		<u>544,343.00</u>		<u>0.00</u>	<u>544,343.00</u>	<u>710,438.00</u>
Total [S6L1.4C1]		<u>544,343.00</u>		<u>0.00</u>	<u>544,343.00</u>	<u>710,438.00</u>
Group : [S6L1.5C1]	Payer Accounts Receivable					
Subgroup : [S6L1.5C1A]	A/ R Self-Pay Patients (Private)					
1130-600	HOME CARE A/R - PRIVATE PAY	14,904.00		0.00	14,904.00	(12,772.00)
1140-150	A/R-CONG-SNF RM & BOARD	33,681.00		0.00	33,681.00	33,681.00
1146-100	A/R-PRV-SNF-R&B	112,974.00		0.00	112,974.00	102,967.73
1171-100	A/R-PT CO-INSURANCE	0.00		0.00	0.00	1,113.00
1172-530	A/R-MDCRE-PRT B-LAY-CO-PAY-SNF	63.00		0.00	63.00	277.00
Subtotal [S6L1.5C1A]	A/ R Self-Pay Patients (Private)	<u>161,622.00</u>		<u>0.00</u>	<u>161,622.00</u>	<u>125,266.73</u>
Subgroup : [S6L1.5C1B]	A/R Managed Care Patients (Private)					
1150-150	A/R-LIFTS	209.00		0.00	209.00	5,329.00
Subtotal [S6L1.5C1B]	A/R Managed Care Patients (Private)	<u>209.00</u>		<u>0.00</u>	<u>209.00</u>	<u>5,329.00</u>
Subgroup : [S6L1.5C1D]	Air Medicare Non Managed Care					
1171-400	A/R-MEDICARE-ROOM AND BOARD	21,354.00		0.00	21,354.00	23,827.00
1171-450	A/R-MDCRE-RM&BD-MCAID-CO-PAY	1,399.00		0.00	1,399.00	1,002.00
1172-300	A/R-MEDICARE-COB-CO-INS	933.00		0.00	933.00	3,463.00
1172-500	A/R-MDCRE-B-ANCILL-SNF	5,762.00		0.00	5,762.00	6,697.00
1175-150	A/R-MCRE CLNC PART B ANCILLAR	1,296.00		0.00	1,296.00	133.00
Subtotal [S6L1.5C1D]	Air Medicare Non Managed Care	<u>30,744.00</u>		<u>0.00</u>	<u>30,744.00</u>	<u>35,122.00</u>
Subgroup : [S6L1.5C1E]	A/R Medicare Managed Care					
1180-600	A/R-EVRCRE-RM & BD	127,344.00		0.00	127,344.00	(25,771.00)
1183-650	A/R-EVRCR-ANCILLARIES	9,417.00		0.00	9,417.00	8,393.00
1183-655	A/R-EVRCR-ANC-CHAIR CAR	1,075.00		0.00	1,075.00	1,075.00
Subtotal [S6L1.5C1E]	A/R Medicare Managed Care	<u>137,836.00</u>		<u>0.00</u>	<u>137,836.00</u>	<u>(16,303.00)</u>
Subgroup : [S6L1.5C1F]	A/R Mass Medicaid Non Managed Care					
1131-200	A/R-MEDICAID-SNF-RM & BD-DMA	104,841.00		0.00	104,841.00	80,963.00
1131-230	A/R-MEDICAID-SNF-RESOURCES-LAY	50.00		0.00	50.00	50.00
1150-200	A/R-LVL IV-RM & BD-DMA	93,730.00		0.00	93,730.00	93,730.00
1190-050	A/R-OTHER COMM INS-RM & BD	(63,539.00)		0.00	(63,539.00)	(73,727.00)
Subtotal [S6L1.5C1F]	A/R Mass Medicaid Non Managed Care	<u>135,082.00</u>		<u>0.00</u>	<u>135,082.00</u>	<u>101,016.00</u>
Subgroup : [S6L1.5C1H]	A/R Mass Senior Care Organization					
1131-610	A/R-SCO UNITED HEALTH CARE	182,697.00		0.00	182,697.00	116,895.00
Subtotal [S6L1.5C1H]	A/R Mass Senior Care Organization	<u>182,697.00</u>		<u>0.00</u>	<u>182,697.00</u>	<u>116,895.00</u>
Subgroup : [S6L1.5C1L]	A/R Other Public Patients					
1130-602	HOME CARE A/R - LEVEL IV BAYP	31,631.00		0.00	31,631.00	19,461.00
Subtotal [S6L1.5C1L]	A/R Other Public Patients	<u>31,631.00</u>		<u>0.00</u>	<u>31,631.00</u>	<u>19,461.00</u>
Total [S6L1.5C1]	Payer Accounts Receivable	<u>679,821.00</u>		<u>0.00</u>	<u>679,821.00</u>	<u>386,786.73</u>
Group : [S6L1.6C1]	Less Reserve for Bad Debts					
Subgroup : None						
1200-000	ALLOWANCE FOR UNCOLLECTIBLES	(58,528.00)		0.00	(58,528.00)	(49,596.00)
1201-000	ALLOWANCE FOR SEQUESTRATION	2,068.00		0.00	2,068.00	21.00
Subtotal : None		<u>(56,460.00)</u>		<u>0.00</u>	<u>(56,460.00)</u>	<u>(49,575.00)</u>
Total [S6L1.6C1]	Less Reserve for Bad Debts	<u>(56,460.00)</u>		<u>0.00</u>	<u>(56,460.00)</u>	<u>(49,575.00)</u>
Group : [S6L1.8C1]	Receivable from Affiliates/Related Parties					
Subgroup : None						
1130-800	A/R-BETHANY HOME CARE	1,974,276.00		0.00	1,974,276.00	1,822,988.00
Subtotal : None		<u>1,974,276.00</u>		<u>0.00</u>	<u>1,974,276.00</u>	<u>1,822,988.00</u>
Total [S6L1.8C1]	Receivable from Affiliates/Related Parties	<u>1,974,276.00</u>		<u>0.00</u>	<u>1,974,276.00</u>	<u>1,822,988.00</u>
Group : [S6L1.11C1]	Other Receivables					
Subgroup : None						
1125-250	A/R - HELPING HANDS	7,219.00		0.00	7,219.00	5,864.00
1130-700	A/R-ST. JOSEPH HALL DIETARY P	38,441.00		0.00	38,441.00	125,843.00
1222-100	A/R OTHER - MH TESTING REIMB	0.00		0.00	0.00	91,560.00
Subtotal : None		<u>45,660.00</u>		<u>0.00</u>	<u>45,660.00</u>	<u>223,267.00</u>
Total [S6L1.11C1]	Other Receivables	<u>45,660.00</u>		<u>0.00</u>	<u>45,660.00</u>	<u>223,267.00</u>
Group : [S6L1.13C1]	Prepaid Insurance					
Subgroup : None						
1221-100	PREPAID INSURANCE	50,501.00		0.00	50,501.00	28,015.00
Subtotal : None		<u>50,501.00</u>		<u>0.00</u>	<u>50,501.00</u>	<u>28,015.00</u>
Total [S6L1.13C1]	Prepaid Insurance	<u>50,501.00</u>		<u>0.00</u>	<u>50,501.00</u>	<u>28,015.00</u>
Group : [S6L1.15C1]	Other Prepaid Expenses					
Subgroup : None						
1221-250	PREPAID EXPENSES OTHER	21,018.00		0.00	21,018.00	5,500.00
Subtotal : None		<u>21,018.00</u>		<u>0.00</u>	<u>21,018.00</u>	<u>5,500.00</u>
Total [S6L1.15C1]	Other Prepaid Expenses	<u>21,018.00</u>		<u>0.00</u>	<u>21,018.00</u>	<u>5,500.00</u>
Group : [S6L1.17C1]	Other Current Assets					
Subgroup : None						
1227-100	MISC CUR ASSETS-EXCHANGE A/C	(2.00)		0.00	(2.00)	(2.00)
1231-100	MISC CURR ASSETS-GENERAL	1,917.00		0.00	1,917.00	1,914.00
1400-100	RIGHT OF USE ASSET	1,104,431.00		0.00	1,104,431.00	0.00
1420-100	ACCUMULATED AMORTIZATION_ROU	(103,938.00)		0.00	(103,938.00)	0.00
1900-000	DEPOSITS-VARIOUS	0.00		0.00	0.00	82,891.00
Subtotal : None		<u>1,002,408.00</u>		<u>0.00</u>	<u>1,002,408.00</u>	<u>54,903.00</u>
Total [S6L1.17C1]	Other Current Assets	<u>1,002,408.00</u>		<u>0.00</u>	<u>1,002,408.00</u>	<u>64,903.00</u>
Group : [S6L2.3C1]	Improvements - Cost					
Subgroup : [S6L2.3C1A]	Building Improvements					
1300-250	FXD ASSTS-BLDG IMPRV PRE 5/91	2,832,383.00		0.00	2,832,383.00	2,832,383.00
1300-400	FXD ASSTS-BLDG IMPRV POST 5/91	12,803,001.00		0.00	12,803,001.00	12,939,656.00
1300-700	FXD ASSTS-GRND IMPRV/MNTS	279,002.00		0.00	279,002.00	279,002.00
Subtotal [S6L2.3C1A]	Building Improvements	<u>15,914,386.00</u>		<u>0.00</u>	<u>15,914,386.00</u>	<u>16,051,041.00</u>
Subgroup : [S6L2.3C1D]	A/D Building Improvements					
1320-250	ACCM DEPRC-BLDG IMPRV PRE 5/91	(2,832,383.00)		0.00	(2,832,383.00)	(2,826,222.00)
1320-400	ACCM DEPRC-BLDG IMPRV POST 5/	(9,467,879.00)		0.00	(9,467,879.00)	(9,236,470.00)
1320-700	ACCM DEPRC-GROUND IMPRV/MNTS	(224,080.00)		0.00	(224,080.00)	(210,579.00)
Subtotal [S6L2.3C1D]	A/D Building Improvements	<u>(12,524,342.00)</u>		<u>0.00</u>	<u>(12,524,342.00)</u>	<u>(12,273,271.00)</u>
Total [S6L2.3C1]	Improvements - Cost	<u>3,390,044.00</u>		<u>0.00</u>	<u>3,390,044.00</u>	<u>3,777,770.00</u>
Group : [S6L2.4C1]	Equipment					
Subgroup : [S6L2.4C1A]	Equipment Cost					
1300-500	FXD ASSTS-EQUIPMENT	5,322,274.00		0.00	5,322,274.00	5,028,561.00
Subtotal [S6L2.4C1A]	Equipment Cost	<u>5,322,274.00</u>		<u>0.00</u>	<u>5,322,274.00</u>	<u>5,028,561.00</u>
Subgroup : [S6L2.4C1b]	A/D Equipment					

(136,655.00)

(251,071.00)

293,713.00

1320-500	ACCM DEPRC-EQUIPMENT	(4,437,581.00)	0.00	(4,437,581.00)	(4,306,650.00)	
Subtotal [S6L2.4C1b]	A/D Equipment	(4,437,581.00)	0.00	(4,437,581.00)	(4,306,650.00)	(130,931.00)
Total [S6L2.4C1]	Equipment	884,693.00	0.00	884,693.00	721,911.00	
Group : [S6L2.5C1]	Software/Limited Life Assets					
Subgroup : [S6L2.5C1A]	Software Cost					
1300-550	FXD ASSTS - ACCTG SYS DEV CSTS	88,784.00	0.00	88,784.00	70,685.00	18,099.00
Subtotal [S6L2.5C1A]	Software Cost	88,784.00	0.00	88,784.00	70,685.00	
Subgroup : [S6L2.5C1B]	A/D Software					
1320-550	ACCM DEP - ACCTG SYS DEV CST	(42,133.00)	0.00	(42,133.00)	(25,702.00)	(16,431.00)
Subtotal [S6L2.5C1B]	A/D Software	(42,133.00)	0.00	(42,133.00)	(25,702.00)	
Total [S6L2.5C1]	Software/Limited Life Assets	46,651.00	0.00	46,651.00	44,983.00	
Group : [S6L2.6C1]	Motor Vehicle - Cost					
Subgroup : [S6L2.6C1A]	Motor Vehicle Cost					
1300-600	FXD ASSTS-MOTOR VEHICLES	143,670.00	0.00	143,670.00	152,249.00	(8,579.00)
Subtotal [S6L2.6C1A]	Motor Vehicle Cost	143,670.00	0.00	143,670.00	152,249.00	(8,579.00)
Subgroup : [S6L2.6C1B]	A/D Motor Vehicles					
1320-600	ACCM DEPRC-MOTOR VEHICLES	(15,471.00)	0.00	(15,471.00)	(115,171.00)	99,700.00
Subtotal [S6L2.6C1B]	A/D Motor Vehicles	(15,471.00)	0.00	(15,471.00)	(115,171.00)	
Total [S6L2.6C1]	Motor Vehicle - Cost	128,199.00	0.00	128,199.00	37,078.00	
Group : [S6L3.1C1]	Long Term Investments					
Subgroup : [S6L3.1C1]	New					
1255-600	INV HELD BY CONG-DONAT-BOARD	469,768.00	0.00	469,768.00	556,313.00	
Subtotal [S6L3.1C1]	New	469,768.00	0.00	469,768.00	556,313.00	
Total [S6L3.1C1]	Long Term Investments	469,768.00	0.00	469,768.00	556,313.00	
Group : [S6L3.4C1]	Construction in Progress					
Subgroup : [S6L3.4C1]	New					
1300-410	FIXED ASSETS - CIP	213,938.00	0.00	213,938.00	0.00	
Subtotal [S6L3.4C1]	New	213,938.00	0.00	213,938.00	0.00	
Subgroup : None						
Subtotal : None		0.00	0.00	0.00	0.00	
Total [S6L3.4C1]	Construction in Progress	213,938.00	0.00	213,938.00	0.00	
Group : [S6L5.1C1]	Trade Payable					
Subgroup : None						
2111-100	ACCOUNTS PAYABLE-TRADE	(1,063,312.00)	0.00	(1,063,312.00)	(940,237.00)	
2111-150	ACCOUNTS PAYABLE - OFFSET	453,441.00	0.00	453,441.00	353,481.00	
2111-500	ACCOUNTS PAYABLE-CSJ-CONG.	(402,441.00)	0.00	(402,441.00)	(299,184.00)	
Subtotal : None		(1,012,312.00)	0.00	(1,012,312.00)	(885,940.00)	
Total [S6L5.1C1]	Trade Payable	(1,012,312.00)	0.00	(1,012,312.00)	(885,940.00)	
Group : [S6L5.2C1]	Accrued Expenses					
Subgroup : [S6L5.2C1]	New					
2300-800	DUE TO MEDICAID-USER FEE	(153,520.00)	0.00	(153,520.00)	(179,752.00)	
Subtotal [S6L5.2C1]	New	(153,520.00)	0.00	(153,520.00)	(179,752.00)	
Subgroup : None						
2121-100	ACCRUED EXPENSES-TRADE	(13,084.00)	0.00	(13,084.00)	(74,412.00)	
2121-400	ACCRUED EXPENSES-PENSION ACCR	(89,250.00)	0.00	(89,250.00)	(89,250.00)	
Subtotal : None		(101,334.00)	0.00	(101,334.00)	(162,662.00)	
Total [S6L5.2C1]	Accrued Expenses	(254,854.00)	0.00	(254,854.00)	(342,414.00)	
Group : [S6L5.3C1]	Due to Insurance Payers					
Subgroup : [S6L5.3C1G]	Due Other Payers Actual					
2255-500	DUE TO THIRD PARTY PAYERS	(92,566.00)	0.00	(92,566.00)	0.00	
Subtotal [S6L5.3C1G]	Due Other Payers Actual	(92,566.00)	0.00	(92,566.00)	0.00	
Total [S6L5.3C1]	Due to Insurance Payers	(92,566.00)	0.00	(92,566.00)	0.00	
Group : [S6L5.4C1]	Patient Funds Due					
Subgroup : None						
2250-100	DUE TO RESIDENT-SNF-PRIVATE	(4,402.00)	0.00	(4,402.00)	0.00	
Subtotal : None		(4,402.00)	0.00	(4,402.00)	0.00	
Total [S6L5.4C1]	Patient Funds Due	(4,402.00)	0.00	(4,402.00)	0.00	
Group : [S6L5.7C1]	Accrued Salaries & Payroll Liabilities					
Subgroup : [S6L5.7C1A]	Accrued Salaries					
2130-100	ACCR PIR-LAY WAGES	(223,147.00)	0.00	(223,147.00)	(133,790.00)	
2130-250	ACCR PIR-LAY-PTO ACCRUAL	(300,455.00)	0.00	(300,455.00)	(307,205.00)	
2130-500	ACCR PIR-CSJ WAGES	(3,300.00)	0.00	(3,300.00)	(2,829.00)	
2130-750	ACCR PIR-CSJ PTO ACCRUAL	(20,790.00)	0.00	(20,790.00)	(20,160.00)	
2140-100	ACCR FICA-PIR LAY ACCRUALS	(16,664.00)	0.00	(16,664.00)	(9,814.00)	
2140-250	ACCR FICA-LAY-PTO WAGES ACCRU	(22,985.00)	0.00	(22,985.00)	(23,501.00)	
Subtotal [S6L5.7C1A]	Accrued Salaries	(587,341.00)	0.00	(587,341.00)	(497,299.00)	
Subgroup : [S6L5.7C1C]	Accrued Payroll Taxes Payable					
2160-100	WHLDG-TAX-FICA WRLD	1,474.00	0.00	1,474.00	(5,359.00)	
2160-200	WHLDG-TAX-FED TAX-WHLDG	662.00	0.00	662.00	0.00	
2160-300	WHLDG-TAX-STATE TAX WHLDG	417.00	0.00	417.00	0.00	
Subtotal [S6L5.7C1C]	Accrued Payroll Taxes Payable	2,553.00	0.00	2,553.00	(5,359.00)	
Subgroup : [S6L5.7C1D]	Other Payroll Liabilities					
2165-250	PIR WHLDG-LEAVES ON WAGES	410.00	0.00	410.00	234.00	
2165-550	PIR WH-IDS/FIDELITY-403B	(10,700.00)	0.00	(10,700.00)	(124.00)	
2165-600	PIR WHLDG-SHORT-TERM DISAB	(859.00)	0.00	(859.00)	(1,037.00)	
2165-700	PIR WHLDG-HCRA	(700.00)	0.00	(700.00)	0.00	
2165-950	PIR WHLDG-LIBERTY MUTUAL INS	(89.00)	0.00	(89.00)	0.00	
Subtotal [S6L5.7C1D]	Other Payroll Liabilities	(11,938.00)	0.00	(11,938.00)	(927.00)	
Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	(596,726.00)	0.00	(596,726.00)	(503,585.00)	
Group : [S6L5.9C1]	Accrued Interest Payable					
Subgroup : None						
2121-750	ACCRUED EXP-INTEREST PAYABLE	(10,874.00)	0.00	(10,874.00)	(11,478.00)	
Subtotal : None		(10,874.00)	0.00	(10,874.00)	(11,478.00)	
Total [S6L5.9C1]	Accrued Interest Payable	(10,874.00)	0.00	(10,874.00)	(11,478.00)	
Group : [S6L5.10C1]	Other Current Liabilities					
Subgroup : [S6L5.10C1]	New					
2200-050	UNEARNED REV SNF- OTHER COMM	0.00	0.00	0.00	(317,923.00)	
2200-100	UNEARNED REV- SNF-PRIVATE	(18,711.00)	0.00	(18,711.00)	(71,234.73)	
2200-400	UNEARNED REV-PRIVATE	(3,000.00)	0.00	(3,000.00)	(4,000.00)	
2220-100	DEFERRED GRANT REVENUE	(177,216.00)	0.00	(177,216.00)	(55,969.00)	
Subtotal [S6L5.10C1]	New	(198,927.00)	0.00	(198,927.00)	(449,126.73)	
Subgroup : None						
2250-200	DUE TO RESIDENT COUNCIL	(6,393.00)	0.00	(6,393.00)	(13,280.00)	
2331-100	MISC CURR LIAB- GENERAL	(25,868.00)	0.00	(25,868.00)	(25,868.00)	
Subtotal : None		(32,251.00)	0.00	(32,251.00)	(39,148.00)	
Total [S6L5.10C1]	Other Current Liabilities	(231,188.00)	0.00	(231,188.00)	(488,274.73)	
Group : [S6L6.1C1]	Mortgage Payable					
Subgroup : None						
2320-000	AIB LOAN-CURRENT PORTION	(121,297.00)	0.00	(121,297.00)	(199,117.00)	
2420-000	AIB LOAN-LONG TERM PORTION	(2,753,531.00)	0.00	(2,753,531.00)	(2,834,702.00)	
Subtotal : None		(2,874,828.00)	0.00	(2,874,828.00)	(3,033,819.00)	
Total [S6L6.1C1]	Mortgage Payable	(2,874,828.00)	0.00	(2,874,828.00)	(3,033,819.00)	158,991.00
Group : [S6L6.2C1]	Due to Related Parties, Subsidiaries & Affiliates					
Subgroup : None						
2400-CLA	Affiliate/Working Capital Debt	0.00	(630,167.00)	(630,167.00)	0.00	
Subtotal : None		0.00	(630,167.00)	(630,167.00)	0.00	
Total [S6L6.2C1]	Due to Related Parties, Subsidiaries & Affiliates	0.00	(630,167.00)	(630,167.00)	0.00	
Group : [S6L6.3C1]	Other Long Term Debt					
Subgroup : None						
2333-100	LEASE LIABILITY	(812,410.00)	630,167.00	(182,243.00)	0.00	

2333-CLA	Short Term Lease Liability	(115,264.00)	0.00	(115,264.00)	0.00
2415-000	NOTE PAYABLE-LNG TERM PORT	0.00	0.00	0.00	(232,627.00)
2415-001	Note Payable Current Portion	0.00	0.00	0.00	(65,659.00)
Subtotal : None		<u>(927,674.00)</u>	<u>630,167.00</u>	<u>(297,507.00)</u>	<u>(298,186.00)</u>
Total [S6L8A.1C1]		<u>(927,674.00)</u>	<u>630,167.00</u>	<u>(297,507.00)</u>	<u>(298,186.00)</u>
(3,172,335.00)					
Group : [S6L8A.1C1] Net Assets Without Donor Restrictions					
Subgroup : None					
2461-000	NET ASSETS	(3,381,071.00)	0.00	(3,381,071.00)	(102,343.00)
Subtotal : None		<u>(3,381,071.00)</u>	<u>0.00</u>	<u>(3,381,071.00)</u>	<u>(102,343.00)</u>
Total [S6L8A.1C1]		<u>(3,381,071.00)</u>	<u>0.00</u>	<u>(3,381,071.00)</u>	<u>(102,343.00)</u>
710819 (2,670,252.00)					
Group : [S6L8A.1C2] Net Assets With Donor Restrictions					
Subgroup : None					
2450-100	NET ASSETS-RESTRC-BRD-PLNT FU	(1,450.00)	0.00	(1,450.00)	(1,350.00)
2450-100	NET ASSETS-TEMP RESTRSCD FUN	(704,119.00)	0.00	(704,119.00)	(637,383.00)
2459-150	Settlement of restriction	312,171.00	0.00	312,171.00	363,209.00
2460-100	SUBSIDY FROM CONGREGATION	(3,650,000.00)	0.00	(3,650,000.00)	(3,100,000.00)
Subtotal : None		<u>(4,043,398.00)</u>	<u>0.00</u>	<u>(4,043,398.00)</u>	<u>(3,376,724.00)</u>
Total [S6L8A.1C2]		<u>(4,043,398.00)</u>	<u>0.00</u>	<u>(4,043,398.00)</u>	<u>(3,376,724.00)</u>
3375724 (667,674.00)					
Group : [S2L1.1C1] Private Pay					
Subgroup : None					
4110-100	SNF-R&B_PRIVATE	(1,795,575.00)	0.00	(1,795,575.00)	(1,862,559.00)
4111-100	SNF_BED HD_PRIVATE	(17,480.00)	0.00	(17,480.00)	(5,390.00)
4410-100	R&B RES CA_PRIVATE	(652,320.00)	0.00	(652,320.00)	(491,310.00)
4410-150	R&B RES CA_CONGREGATION	(486,648.00)	0.00	(486,648.00)	(907,970.00)
4411-100	RC-RM&B-BED-HOLD_PRIVATE	(4,536.00)	0.00	(4,536.00)	(824.00)
4411-150	RC-RM&B-BED-HOLD_CONGREGATION	(1,728.00)	0.00	(1,728.00)	(2,266.00)
Subtotal : None		<u>(2,956,287.00)</u>	<u>0.00</u>	<u>(2,956,287.00)</u>	<u>(2,670,319.00)</u>
Total [S2L1.1C1]		<u>(2,956,287.00)</u>	<u>0.00</u>	<u>(2,956,287.00)</u>	<u>(2,670,319.00)</u>
Group : [S2L1.1C1] Medicare-Fee-For-Service					
Subgroup : None					
4110-400	SNF-R&B_MEDICARE PART A	(130,195.00)	0.00	(130,195.00)	(256,740.00)
5110-400	S CA RB_MEDICARE PART A	(29,276.00)	0.00	(29,276.00)	(107,197.00)
Subtotal : None		<u>(158,471.00)</u>	<u>0.00</u>	<u>(158,471.00)</u>	<u>(363,937.00)</u>
Total [S2L1.1C1]		<u>(158,471.00)</u>	<u>0.00</u>	<u>(158,471.00)</u>	<u>(363,937.00)</u>
Group : [S2L1.1C1] Medicare Managed Care (Part C)					
Subgroup : None					
4110-050	SNF-R&B_OTHER COMMERCIAL INS	0.00	0.00	0.00	(15,885.00)
4110-600	SNF-R&B_UHC MCR SKILLED R&B	(352,237.00)	0.00	(352,237.00)	(237,771.00)
5110-600	S CA RB_UHC MCR SKILLED R&B	0.00	0.00	0.00	(30.00)
Subtotal : None		<u>(352,237.00)</u>	<u>0.00</u>	<u>(352,237.00)</u>	<u>(253,686.00)</u>
Total [S2L1.1C1]		<u>(352,237.00)</u>	<u>0.00</u>	<u>(352,237.00)</u>	<u>(253,686.00)</u>
Group : [S2L1.1C1] MassHealth Fee-for-Service					
Subgroup : None					
4110-200	SNF-R&B_MEDICAID	(1,191,390.00)	184,809.00	(1,006,581.00)	(1,173,575.00)
4111-200	SNF_BED HD_MEDICAID	(6,975.00)	0.00	(6,975.00)	(8,570.00)
5110-200	S CA RB_MEDICAID	457,276.00	0.00	457,276.00	501,421.00
Subtotal : None		<u>(741,089.00)</u>	<u>184,809.00</u>	<u>(556,280.00)</u>	<u>(680,724.00)</u>
Total [S2L1.1C1]		<u>(741,089.00)</u>	<u>184,809.00</u>	<u>(556,280.00)</u>	<u>(680,724.00)</u>
Group : [S2L1.1C1] Senior Care Options					
Subgroup : None					
4110-610	SNF-R&B_R & B SCO United HC	(4,372,250.00)	0.00	(4,372,250.00)	(5,310,390.00)
4111-610	SNF_BED HD_R & B SCO United HC	(5,607,120.00)	0.00	(5,607,120.00)	(5,596,970.00)
4119-610	SNF_PT_R & B SCO EVERCARE	(630.00)	0.00	(630.00)	0.00
4139-600	MISC_EVERCARE R&B-DIV SAVE PO	(61,850.00)	0.00	(61,850.00)	(52,150.00)
5110-050	S CA RB_OTHER COMMERCIAL INS	0.00	0.00	0.00	83.00
5110-610	SNF CA RB_SCO United HC	3,899,176.00	0.00	3,899,176.00	4,668,071.00
5111-200	SNF-CA-RB_MEDICAID	5,774.00	0.00	5,774.00	7,048.00
5111-610	SNF-CA-RB_BD HLD SCO United HC	25,473.00	0.00	25,473.00	23,109.00
Subtotal : None		<u>(6,111,427.00)</u>	<u>0.00</u>	<u>(6,111,427.00)</u>	<u>(6,261,199.00)</u>
Total [S2L1.1C1]		<u>(6,111,427.00)</u>	<u>0.00</u>	<u>(6,111,427.00)</u>	<u>(6,261,199.00)</u>
Group : [S2L1.12C1] Medicaid Patient Paid Amount					
Subgroup : None					
4110-210	SNF-R&B_RESRC/CONG/MCAD	0.00	(184,809.00)	(184,809.00)	0.00
Subtotal : None		<u>0.00</u>	<u>(184,809.00)</u>	<u>(184,809.00)</u>	<u>0.00</u>
Total [S2L1.12C1]		<u>0.00</u>	<u>(184,809.00)</u>	<u>(184,809.00)</u>	<u>0.00</u>
Group : [S2L1.13C1] DTA & EAEDC					
Subgroup : None					
4410-200	R&B RES CA_MEDICAID	(2,563,488.00)	0.00	(2,563,488.00)	(2,631,032.00)
4411-200	RC-RM&B-BED-HLD_MEDICAID	(11,664.00)	0.00	(11,664.00)	(11,536.00)
4413-200	PY-RES RB_MEDICAID	45.00	0.00	45.00	0.00
4413-600	PY-RES RB_EVERCARE R&B	348.00	0.00	348.00	0.00
5410-200	RC-R&B-CA_MEDICAID	863,399.00	0.00	863,399.00	916,175.00
5411-200	WRRC-CA LVIS_MEDICAID	2,339.00	0.00	2,339.00	7,050.00
Subtotal : None		<u>(1,704,021.00)</u>	<u>0.00</u>	<u>(1,704,021.00)</u>	<u>(1,719,343.00)</u>
Total [S2L1.13C1]		<u>(1,704,021.00)</u>	<u>0.00</u>	<u>(1,704,021.00)</u>	<u>(1,719,343.00)</u>
Group : [S2L1.1C2] Ancillary-Private Pay					
Subgroup : None					
4118-100	SNF-RX_PRIVATE	(626.00)	0.00	(626.00)	(225.00)
4119-100	SNF_PT_PRIVATE	0.00	0.00	0.00	(3,083.00)
4120-100	SNF_CHAIR_CAR_PRIVATE	0.00	0.00	0.00	(112.00)
4133-100	SNF_FLU_SHOT_PRIVATE	0.00	0.00	0.00	(168.00)
Subtotal : None		<u>(626.00)</u>	<u>0.00</u>	<u>(626.00)</u>	<u>(3,608.00)</u>
Total [S2L1.1C2]		<u>(626.00)</u>	<u>0.00</u>	<u>(626.00)</u>	<u>(3,608.00)</u>
Group : [S2L1.1C2] Ancillary-Medicare Fee-for-Service					
Subgroup : None					
4114-400	SNF-LAB_MEDICARE PART A	(1,622.00)	0.00	(1,622.00)	(8,010.00)
4115-400	SNF X-RAY_MEDICARE PART A	0.00	0.00	0.00	(466.00)
4118-400	SNF-RX_MEDICARE PART A	(4,473.00)	0.00	(4,473.00)	(16,498.00)
4119-400	SNF_PT_MEDICARE PART A	(12,645.00)	0.00	(12,645.00)	(30,744.00)
4119-500	SNF_PT_MEDICARE PART B	(24,684.00)	0.00	(24,684.00)	(13,748.00)
4120-400	SNF-OT_MEDICARE PART A	(11,188.00)	0.00	(11,188.00)	(35,779.00)
4120-500	SNF-OT_MEDICARE PART B	(21,891.00)	0.00	(21,891.00)	(11,266.00)
4121-400	SNF-ST_MEDICARE PART A	(275.00)	0.00	(275.00)	(4,234.00)
4121-500	SNF-ST_MEDICARE PART B	(1,283.00)	0.00	(1,283.00)	(6,189.00)
4132-500	SNF BLOOD GLUCOSE MEDICARE PA	0.00	0.00	0.00	(141.00)
4133-500	SNF FLU SHOT_MEDICARE PART B	(3,400.00)	0.00	(3,400.00)	(1,719.00)
5109-400	SNF CA ANC_MEDICARE PART A	30,203.00	0.00	30,203.00	95,731.00
5109-500	SNF CA ANC_MEDICARE PART B	6,597.00	0.00	6,597.00	4,736.00
Subtotal : None		<u>(44,661.00)</u>	<u>0.00</u>	<u>(44,661.00)</u>	<u>(28,327.00)</u>
Total [S2L1.1C2]		<u>(44,661.00)</u>	<u>0.00</u>	<u>(44,661.00)</u>	<u>(28,327.00)</u>
Group : [S2L1.1C2] Ancillary-MassHealth Fee-for-Service					
Subgroup : None					
4114-200	SNF-LAB_MEDICAID	0.00	0.00	0.00	(259.00)
5109-200	SNF CA ANC_MEDICAID	634.00	0.00	634.00	243.00
5509-650	CNC CA ANC_EVERCARE ANC	0.00	0.00	0.00	1.00
Subtotal : None		<u>634.00</u>	<u>0.00</u>	<u>634.00</u>	<u>(15.00)</u>
Total [S2L1.1C2]		<u>634.00</u>	<u>0.00</u>	<u>634.00</u>	<u>(15.00)</u>
Group : [S2L1.1C2] Ancillary-Senior Care Options					
Subgroup : None					
4114-050	SNF-LAB_OTHER COMMERCIAL INS	(171.00)	0.00	(171.00)	(1,696.00)
4114-600	SNF-LAB_EVERCARE R&B	(8,011.00)	0.00	(8,011.00)	(9,546.00)
4115-050	SNF X-RAY_OTHER COMMERCIAL INS	(323.00)	0.00	(323.00)	(69.00)
4115-600	SNF X-RAY_EVERCARE R&B	(2,446.00)	0.00	(2,446.00)	(828.00)
4118-050	SNF-RX_OTHER COMMERCIAL INS	(338.00)	0.00	(338.00)	(3,100.00)
4118-600	SNF-RX_EVERCARE R&B	(24,893.00)	0.00	(24,893.00)	(13,735.00)
4119-050	SNF_PT_OTHER COMMERCIAL INS	(53,894.00)	0.00	(53,894.00)	(50,574.00)
4119-600	SNF_PT_EVERCARE R&B	(30,288.00)	0.00	(30,288.00)	(13,146.00)
4120-050	SNF-OT_OTHER COMMERCIAL INS	(36,282.00)	0.00	(36,282.00)	(20,119.00)
4120-600	SNF-OT_EVERCARE R&B	(35,808.00)	0.00	(35,808.00)	(16,306.00)
4121-050	SNF-ST_OTHER COMMERCIAL INS	(10,232.00)	0.00	(10,232.00)	(13,926.00)
4121-600	SNF-ST_EVERCARE R&B	(1,650.00)	0.00	(1,650.00)	(1,558.00)
4125-050	SNF-DME_OTHER COMMERCIAL INS	(2,818.00)	0.00	(2,818.00)	(2,235.00)
4128-650	SNF INR_EVERCARE ANC	(635.00)	0.00	(635.00)	(446.00)
4129-650	SNF CHAIR/CAR_EVERCARE ANC	0.00	0.00	0.00	(907.00)

4132-650	SNF BLOOD/GLUCOSE_EVERCARE ANC	(13,970.00)	0.00	(13,970.00)	(13,901.00)
4133-050	SNF FLU SHOTS-OTHER COMMERCIA	(495.00)	0.00	(495.00)	(258.00)
4133-600	SNF FLU SHOT_EVERCARE	(13,664.00)	0.00	(13,664.00)	(8,596.00)
4133-650	SNF FLU SHOT_EVERCARE ANC	0.00	0.00	0.00	(38.00)
5109-050	SNF CA ANC_OTHER COMMERCIAL I	7,401.00	0.00	7,401.00	13,107.00
5109-600	SNF CA ANC_EVERCARE R&B	102,858.00	0.00	102,858.00	55,120.00
5109-649	SNF CA ANC_EVERCARE PER DIEM	(10,714.00)	0.00	(10,714.00)	(19,575.00)
5109-650	SNF CA ANC_EVERCARE ANC	2,609.00	0.00	2,609.00	0.00
Subtotal : None		<u>(133,564.00)</u>	<u>0.00</u>	<u>(133,564.00)</u>	<u>(122,322.00)</u>
Total [S2L1.8C2]	Ancillary-Senior Care Options	<u>(133,564.00)</u>	<u>0.00</u>	<u>(133,564.00)</u>	<u>(122,322.00)</u>
Group : [S2L1.13C2]	Ancillary-OTA & EAEDC				
Subgroup : None					
4419-500	RC-PT_MEDICARE PART B	(4,417.00)	0.00	(4,417.00)	(7,862.00)
4420-500	RC_OT_MEDICARE PART B	(2,132.00)	0.00	(2,132.00)	(5,245.00)
4421-500	RC_ST_MEDICARE PART B	(183.00)	0.00	(183.00)	(1,714.00)
4429-650	RC_ORHCAR_EVERCARE ANC	0.00	0.00	0.00	(728.00)
5409-500	RC-CIA-ANC_MEDICARE PART B	704.00	0.00	704.00	1,147.00
5409-649	RC-CIA-ANC_EVERCARE PER DIEM	(941.00)	0.00	(941.00)	(923.00)
Subtotal : None		<u>(6,969.00)</u>	<u>0.00</u>	<u>(6,969.00)</u>	<u>(15,323.00)</u>
Total [S2L1.13C2]	Ancillary-OTA & EAEDC	<u>(6,969.00)</u>	<u>0.00</u>	<u>(6,969.00)</u>	<u>(15,323.00)</u>
Group : [S2L3.2C1]	Endowment & Other Non Recoverable Revenue				
Subgroup : None					
4137-100	GAIN ON SALE OF ASSETS	(8,700.00)	0.00	(8,700.00)	0.00
4137-200	GAIN ON EXTINGUISHMENT OF DEBT	0.00	0.00	0.00	(1,951,650.00)
4139-101	MISC INCOME - GRANT INCOME	0.00	0.00	0.00	(10,221.00)
4139-800	COVID-19_STIMULUS- MH_50%	(389,304.00)	0.00	(389,304.00)	0.00
4139-850	COVID - MH TESTING REIMB	(369,689.00)	0.00	(369,689.00)	(425,601.00)
4139-900	COVID - HHS STIMULUS FUNDS	(317,923.00)	0.00	(317,923.00)	(709,062.00)
4139-975	COVID-MH EMERG PAID LEAVE	(33,438.00)	0.00	(33,438.00)	0.00
4142-150	GRANT INC RELEASED - CAPITAL	(113,753.00)	0.00	(113,753.00)	(90,887.00)
4143-100	DVLPMT-RELEASED FROM RESTRICT	(5,858.00)	0.00	(5,858.00)	(10,295.00)
4143-200	DVLPMT INC_GENL-ANNUAL FUND U	(403,594.00)	0.00	(403,594.00)	(295,174.00)
4150-300	Restricted Contributions F&S presentation	(159,607.00)	0.00	(159,607.00)	(429,746.00)
4170-100	POOLED INV-INV INCOME_PRIVATE	(6,686.00)	0.00	(6,686.00)	(5,151.00)
4171-100	POOLED INV-UNREAL_GN_PRIVATE	112,472.00	0.00	112,472.00	(47,435.00)
4172-100	POOLED INV-INV-REAL_G_PRIVATE	(19,240.00)	0.00	(19,240.00)	(25,107.00)
4179-800	DONATION-ADCT_IN KIND	(38,603.00)	0.00	(38,603.00)	(39,691.00)
4182-800	LEASE CONT_IN KIND	(42,000.00)	0.00	(42,000.00)	(42,000.00)
Subtotal : None		<u>(1,795,923.00)</u>	<u>0.00</u>	<u>(1,795,923.00)</u>	<u>(4,082,020.00)</u>
Total [S2L3.2C1]	Endowment & Other Non Recoverable Revenue	<u>(1,795,923.00)</u>	<u>0.00</u>	<u>(1,795,923.00)</u>	<u>(4,082,020.00)</u>
Group : [S2L3.6C1]	Prior Year Retroactive Revenue				
Subgroup : None					
4113-201	PY-SNF-RB_PV-MEDICARE	112.00	0.00	112.00	0.00
Subtotal : None		<u>112.00</u>	<u>0.00</u>	<u>112.00</u>	<u>0.00</u>
Total [S2L3.6C1]	Prior Year Retroactive Revenue	<u>112.00</u>	<u>0.00</u>	<u>112.00</u>	<u>0.00</u>
Group : [S2L3.9C1]	Administrative & General Recoverable Income				
Subgroup : None					
4138-100	TELEPHONE_PRIVATE	(1,999.00)	0.00	(1,999.00)	(3,498.00)
4139-100	MISC_INCOME	(18,972.00)	0.00	(18,972.00)	(13,736.00)
Subtotal : None		<u>(20,971.00)</u>	<u>0.00</u>	<u>(20,971.00)</u>	<u>(17,234.00)</u>
Total [S2L3.9C1]	Administrative & General Recoverable Income	<u>(20,971.00)</u>	<u>0.00</u>	<u>(20,971.00)</u>	<u>(17,234.00)</u>
Group : [S2L3.11C1]	Variable Recoverable Income				
Subgroup : None					
4139-150	MISC INCOME - OTHER RENTAL INC	(62,132.00)	0.00	(62,132.00)	(8,915.00)
Subtotal : None		<u>(62,132.00)</u>	<u>0.00</u>	<u>(62,132.00)</u>	<u>(8,915.00)</u>
Total [S2L3.11C1]	Variable Recoverable Income	<u>(62,132.00)</u>	<u>0.00</u>	<u>(62,132.00)</u>	<u>(8,915.00)</u>
Group : [SOBREL2.4C1]	Outpatient Services Revenue				
Subgroup : None					
4575-900	CLINIC INC-MISC_INCOME	(9,545.00)	0.00	(9,545.00)	(14,481.00)
Subtotal : None		<u>(9,545.00)</u>	<u>0.00</u>	<u>(9,545.00)</u>	<u>(14,481.00)</u>
Total [SOBREL2.4C1]	Outpatient Services Revenue	<u>(9,545.00)</u>	<u>0.00</u>	<u>(9,545.00)</u>	<u>(14,481.00)</u>
Group : [SOBREL2.8C1]	Other Revenue				
Subgroup : None					
4134-100	DIET INCM_PRIVATE	(30,186.00)	0.00	(30,186.00)	(20,845.00)
4136-100	DIET-ST JOSEPH HALL MEAL PROG	(311,454.00)	0.00	(311,454.00)	(235,985.00)
4136-102	ST JOSEPH HALL FOOD PROGRAM-	(136,004.00)	0.00	(136,004.00)	(265,983.00)
4136-103	ST JOSEPH HALL FOOD PROGRAM-	(19,523.00)	0.00	(19,523.00)	(28,345.00)
4143-600	DVLPMT INC_CAPITAL RESTRICTED	(306,313.00)	0.00	(306,313.00)	(353,817.00)
4143-705	DVLPMT INC-PRIOR YR ADJ	(45,000.00)	0.00	(45,000.00)	(1,000.00)
Subtotal : None		<u>(758,480.00)</u>	<u>0.00</u>	<u>(758,480.00)</u>	<u>(905,875.00)</u>
Total [SOBREL2.8C1]	Other Revenue	<u>(758,480.00)</u>	<u>0.00</u>	<u>(758,480.00)</u>	<u>(905,875.00)</u>
Group : [S3L1.1C1]	Director of Nurses Salary				
Subgroup : None					
6061-112	DIR OF NRS_D O.N.-WAGES-EES	131,292.00	0.00	131,292.00	129,090.00
Subtotal : None		<u>131,292.00</u>	<u>0.00</u>	<u>131,292.00</u>	<u>129,090.00</u>
Total [S3L1.1C1]	Director of Nurses Salary	<u>131,292.00</u>	<u>0.00</u>	<u>131,292.00</u>	<u>129,090.00</u>
Group : [S3L1.7C1]	Registered Nurses Salaries				
Subgroup : None					
6061-115	DIR OF NRS_DEPARTMENT COORD.	50,634.00	0.00	50,634.00	47,811.00
6061-131	DIR OF NRS_NURSING SUPERVISORS	405,806.00	0.00	405,806.00	371,720.00
6062-131	SNF2_WAGES-EES-RNS	81,247.00	0.00	81,247.00	108,712.00
6063-131	SNF3_WAGES-EES-RNS	146,937.00	0.00	146,937.00	278,789.00
6064-131	SNF4_WAGES-EES-RNS	221,645.00	0.00	221,645.00	375,210.00
6485-131	C5_WAGES-EES-RNS	0.00	0.00	0.00	1,284.00
6485-260	C5-WAGES-HCC INTERCOMPANY	111,653.00	0.00	111,653.00	127,180.00
6486-131	C6_WAGES-EES-RNS	47,236.00	0.00	47,236.00	119,832.00
6486-260	C6-WAGES-EES HCC INTERCOMPANY	66,039.00	0.00	66,039.00	73,040.00
Subtotal : None		<u>1,131,197.00</u>	<u>0.00</u>	<u>1,131,197.00</u>	<u>1,503,678.00</u>
Total [S3L1.7C1]	Registered Nurses Salaries	<u>1,131,197.00</u>	<u>0.00</u>	<u>1,131,197.00</u>	<u>1,503,678.00</u>
Group : [S3L1.11C1]	Registered Nurses Purchased Service Tempory Agency Staff				
Subgroup : None					
6064-500	SNF_NURSING POOLS - RNS	167,716.00	0.00	167,716.00	173,803.00
Subtotal : None		<u>167,716.00</u>	<u>0.00</u>	<u>167,716.00</u>	<u>173,803.00</u>
Total [S3L1.11C1]	Registered Nurses Purchased Service Tempory Agency Sta	<u>167,716.00</u>	<u>0.00</u>	<u>167,716.00</u>	<u>173,803.00</u>
Group : [S3L1.12C1]	Licensed Practical Nurses Salary				
Subgroup : None					
6062-141	SNF2_WAGES-EES-LPNS	273,538.00	0.00	273,538.00	155,765.00
6063-141	SNF3_WAGES-EES-LPNS	339,244.00	0.00	339,244.00	289,050.00
6064-141	SNF4_WAGES-EES-LPNS	624,675.00	0.00	624,675.00	507,820.00
6485-141	C5_WAGES-EES-LPNS	0.00	0.00	0.00	1,432.00
6486-141	C6_WAGES-EES-LPNS	94,580.00	0.00	94,580.00	5,236.00
Subtotal : None		<u>1,332,037.00</u>	<u>0.00</u>	<u>1,332,037.00</u>	<u>959,303.00</u>
Total [S3L1.12C1]	Licensed Practical Nurses Salary	<u>1,332,037.00</u>	<u>0.00</u>	<u>1,332,037.00</u>	<u>959,303.00</u>
Group : [S3L1.16C1]	Licensed Practical Nurses Purchased Service Tempory Agency Staff				
Subgroup : None					
6064-501	SNF_NURSING POOLS - LPN'S	1,078,175.00	0.00	1,078,175.00	364,276.00
Subtotal : None		<u>1,078,175.00</u>	<u>0.00</u>	<u>1,078,175.00</u>	<u>364,276.00</u>
Total [S3L1.16C1]	Licensed Practical Nurses Purchased Service Tempory Age	<u>1,078,175.00</u>	<u>0.00</u>	<u>1,078,175.00</u>	<u>364,276.00</u>
Group : [S3L1.17C1]	Certified Nurses Aides Salaries				
Subgroup : None					
6062-151	SNF2_WAGES-EES-NAS	567,679.00	0.00	567,679.00	577,212.00
6063-151	SNF3_WAGES-EES-NAS	677,999.00	0.00	677,999.00	599,103.00
6064-151	SNF4_WAGES-EES-NAS	855,273.00	0.00	855,273.00	840,814.00
6485-151	C5_WAGES-EES-NAS	152,956.00	0.00	152,956.00	25,584.00
6486-151	C6_WAGES-EES-NAS	14,973.00	0.00	14,973.00	147,737.00
Subtotal : None		<u>2,268,880.00</u>	<u>0.00</u>	<u>2,268,880.00</u>	<u>2,190,450.00</u>
Total [S3L1.17C1]	Certified Nurses Aides Salaries	<u>2,268,880.00</u>	<u>0.00</u>	<u>2,268,880.00</u>	<u>2,190,450.00</u>
Group : [S3L1.21C1]	Certified Nurses Aides Purchased Service Tempory Agency Staff				
Subgroup : None					
6064-502	SNF_NURSING POOLS - C.N.A'S	917,403.00	0.00	917,403.00	545,620.00
Subtotal : None		<u>917,403.00</u>	<u>0.00</u>	<u>917,403.00</u>	<u>545,620.00</u>
Total [S3L1.21C1]	Certified Nurses Aides Purchased Service Tempory Agency	<u>917,403.00</u>	<u>0.00</u>	<u>917,403.00</u>	<u>545,620.00</u>

Sch 5 Net f (12,210,718.00) (12,118,803.00)

Sch 5 Other NonOp Inc

Sch 5 Othe (851,016.00) (946,505.00) 946505
Tot Rev (13,061,734.00) (13,065,308.00)

Group : [S3L2.1C1]		Administration Salaries			
Subgroup : [S3L2.1C1A]		Administrator Salaries			
6041-191	ADMIN_SALARY-CSJ	173,361.00	0.00	173,361.00	170,102.00
Subtotal [S3L2.1C1A]		173,361.00	0.00	173,361.00	170,102.00
Total [S3L2.1C1]		173,361.00	0.00	173,361.00	170,102.00
Group : [S3L2.7C1]		Clerical Staff Salaries			
Subgroup : None					
6041-111	ADMIN_WAGES-EES	144,125.00	0.00	144,125.00	127,597.00
6042-115	A&G_WAGES-EES-CLERICAL	40,186.00	0.00	40,186.00	40,861.00
6042-120	A&G_RECEPTIONISTS	80,896.00	0.00	80,896.00	71,150.00
6042-215	A&G_SALARIES-CSJ	66,410.00	0.00	66,410.00	65,845.00
6055-111	HUM_RESOUR_WAGES-EES	103,967.00	0.00	103,967.00	97,947.00
6056-111	FISCAL_WAGES-EES	247,017.00	0.00	247,017.00	247,651.00
6068-115	SS_WAGES-EES-CLERICAL	20,824.00	0.00	20,824.00	24,484.00
6068-131	MKT & ADMISS WAGES	26,465.00	0.00	26,465.00	21,507.00
7000-191	HOME CARE-OVERHEAD SALARY ALL	(24,527.00)	0.00	(24,527.00)	(23,946.00)
Subtotal : None		705,363.00	0.00	705,363.00	672,896.00
Total [S3L2.7C1]		705,363.00	0.00	705,363.00	672,896.00
Group : [S3L2.10C1]		Clerical Staff Purchased Service			
Subgroup : None					
6042-315	A&G_TEMPORARY AGENCIES-CLERIC	1,162.00	0.00	1,162.00	10,398.00
6042-373	A&G_CONTRACT-COMPUTER SOFTWARE	105,556.00	0.00	105,556.00	101,848.00
6055-361	FISCAL_PURCH SERV-OFFSITE STO	732.00	0.00	732.00	670.00
Subtotal : None		107,450.00	0.00	107,450.00	112,916.00
Total [S3L2.10C1]		107,450.00	0.00	107,450.00	112,916.00
Group : [S3L2.11C1]		Electronic Data Processing, Payroll & Bookkeeping Services			
Subgroup : None					
6056-371	FISCAL_CONTRACT-P/R SERVICES	1,892.00	0.00	1,892.00	0.00
Subtotal : None		1,892.00	0.00	1,892.00	0.00
Total [S3L2.11C1]		1,892.00	0.00	1,892.00	0.00
Group : [S3L2.12C1]		Office Supplies			
Subgroup : None					
6041-411	ADMIN_OFFICE SUPPLIES	6,111.00	0.00	6,111.00	1,488.00
6041-421	ADMIN_DEPT EXPENSE	341.00	0.00	341.00	237.00
6041-596	ADMIN_SUNDRIES	42.00	0.00	42.00	459.00
6042-411	A&G OFFICE SUPPLIES-GENERAL	10,213.00	0.00	10,213.00	14,527.00
6042-425	A&G_COMPUTER PERIPHERALS	4,099.00	0.00	4,099.00	8,248.00
6042-435	A&G_COMPUTER MAINT EXPENSE	5,280.00	0.00	5,280.00	2,310.00
6042-451	A&G_POSTAGE EXPENSE	4,598.00	0.00	4,598.00	4,260.00
6042-563	A&G_BANK CHARGES	2,832.00	0.00	2,832.00	2,814.00
6043-225	DEVLPMNT_BANK FEES	1.00	0.00	1.00	0.00
6043.1	Allocated Dev expenses	0.00	0.00	0.00	7,540.00
6043.2	Offset Allocated Dev expenses	0.00	0.00	0.00	(7,540.00)
6055-411	HUM RESOUR OFFICE SUPPLIES	1,718.00	0.00	1,718.00	150.00
6055-421	HUM RESOUR_DEPT SUPPLIES	181.00	0.00	181.00	123.00
6056-411	FISCAL_OFFICE SUPPLIES	4,318.00	0.00	4,318.00	3,031.00
6056-421	FISCAL_DEPT SUPPLIES	255.00	0.00	255.00	351.00
6061-198	DIR OF NRS_NURS MNG-OFFICE SU	2,941.00	0.00	2,941.00	3,461.00
6062-411	SNF2_OFFICE SUPPLIES	228.00	0.00	228.00	270.00
6063-411	SNF3_OFFICE SUPPLIES	1,094.00	0.00	1,094.00	470.00
6064-411	SNF4_OFFICE SUPPLIES	28.00	0.00	28.00	21.00
6065-411	MEDI_OFFICE SUPPLIES	2,882.00	0.00	2,882.00	2,047.00
6067-411	MED REC OFFICE SUPPLIES	763.00	0.00	763.00	391.00
6068-411	SS_OFFICE SUPPLIES	438.00	0.00	438.00	509.00
6485-411	CS_OFFICE SUPPLIES	228.00	0.00	228.00	281.00
6486-411	CG_OFFICE SUPPLIES	228.00	0.00	228.00	228.00
Subtotal : None		48,819.00	0.00	48,819.00	45,676.00
Total [S3L2.12C1]		48,819.00	0.00	48,819.00	45,676.00
Group : [S3L2.13C1]		Telecommunications (e.g. Internet & Phone)			
Subgroup : None					
6042-440	A&G_INTERNET EXPENSE	0.00	0.00	0.00	159.00
6042-511	A&G_TELEPHONE	16,999.00	0.00	16,999.00	16,357.00
6050-430	PLNT-MRJ_CELL PHONES	16,046.00	0.00	16,046.00	20,583.00
Subtotal : None		33,045.00	0.00	33,045.00	37,099.00
Total [S3L2.13C1]		33,045.00	0.00	33,045.00	37,099.00
Group : [S3L2.15C1]		Travel, Conventions & Meetings			
Subgroup : None					
6041-542	ADMIN_CONVENTIONS/MEETINGS	375.00	0.00	375.00	731.00
6042-542	A&G_CONVENTIONS/MEETINGS	(924.00)	0.00	(924.00)	543.00
6051-542	PLANT_CONVENTIONS/MEETINGS	90.00	0.00	90.00	0.00
6061-542	DIR OF NRS_CONVENTIONS/MEETIN	0.00	0.00	0.00	70.00
6068-542	SS_CONVENTIONS/MEETINGS	164.00	0.00	164.00	0.00
6075-542	PASTORAL_CONVENTIONS/MEETINGS	0.00	0.00	0.00	1,110.00
Subtotal : None		(285.00)	0.00	(285.00)	1,454.00
Total [S3L2.15C1]		(285.00)	0.00	(285.00)	1,454.00
Group : [S3L2.16C1]		Advertising: Help Wanted			
Subgroup : None					
6042-522	A&G_ADVERTISING-HELP WANTED	17,597.00	0.00	17,597.00	4,396.00
Subtotal : None		17,597.00	0.00	17,597.00	4,396.00
Total [S3L2.16C1]		17,597.00	0.00	17,597.00	4,396.00
Group : [S3L2.17C1]		Licenses & Dues: Patient Care Related Portion			
Subgroup : None					
6042-553	A&G_BOOKS & SUBSCRIPTIONS	1,629.00	0.00	1,629.00	732.00
6050-551	PLNT-MRJ_LIC&DUES-PT CARE REL	230.00	0.00	230.00	10.00
6051-553	PLANT_BOOKS & SUBSCRIPTIONS	0.00	0.00	0.00	3,149.00
6062-553	SNF2_BOOKS & SUBSCRIPTIONS	0.00	0.00	0.00	349.00
6069-553	ACT1_BOOKS & SUBSCRIPTIONS	6,970.00	0.00	6,970.00	6,054.00
6076-553	ACTV_2ND_BOOKS & SUBSCRIPTIONS	309.00	0.00	309.00	636.00
Subtotal : None		9,138.00	0.00	9,138.00	11,130.00
Total [S3L2.17C1]		9,138.00	0.00	9,138.00	11,130.00
Group : [S3L2.18C1]		Continuing Professional Education / Training & Development			
Subgroup : [S3L2.18C1A]		Administration Education / Training			
6042-562	A&G_EDUCATION & TRAINING	14,648.00	0.00	14,648.00	9,340.00
Subtotal [S3L2.18C1A]		14,648.00	0.00	14,648.00	9,340.00
Total [S3L2.18C1]		14,648.00	0.00	14,648.00	9,340.00
Group : [S3L2.19C1]		Accounting Services (not related to Appeals)			
Subgroup : None					
6042-571	A&G_ACCOUNTING	83,765.00	0.00	83,765.00	63,223.00
Subtotal : None		83,765.00	0.00	83,765.00	63,223.00
Total [S3L2.19C1]		83,765.00	0.00	83,765.00	63,223.00
Group : [S3L2.20C1]		Insurance: Malpractice & General Liability			
Subgroup : None					
6047-582	INSURANCE-CRIME INSURANCE	1,225.00	0.00	1,225.00	1,122.00
6047-583	INSURANCE-GENERAL LIABILITY I	47,734.00	0.00	47,734.00	43,833.00
6047-587	INSURANCE-DIRAOFF LIAB INS	11,921.00	0.00	11,921.00	13,733.00
6052-373	DIETARY_CONTRACT-GEN LIAB FEE	13,777.00	0.00	13,777.00	14,734.00
Subtotal : None		74,657.00	0.00	74,657.00	73,422.00
Total [S3L2.20C1]		74,657.00	0.00	74,657.00	73,422.00
Group : [S3L2.22C1]		Other A & G Expenses			
Subgroup : None					
6042-581	A&G_IN KIND SERVICES	38,752.00	0.00	38,752.00	39,691.00
6042-596	A&G_MISC EXPENSES	2,010.00	0.00	2,010.00	3,159.00
6042-975	PRIOR YEARS EXPENSE ADJ	(20,325.00)	0.00	(20,325.00)	(32.00)
6047-585	INSURANCE-INLAND MARINE INS E	1,245.00	0.00	1,245.00	470.00
Subtotal : None		21,682.00	0.00	21,682.00	43,288.00
Total [S3L2.22C1]		21,682.00	0.00	21,682.00	43,288.00
Group : [S3L2B.2C1]		Licenses & Dues Not Patient Related to Resident Care			
Subgroup : None					
6042-551	A&G_LIC&DUES-BETHANY HEALTH CC	15,365.00	0.00	15,365.00	14,059.00
6042-552	A&G_LICENSES/MEMBERSHIP DUES	879.00	0.00	879.00	1,899.00
Subtotal : None		16,244.00	0.00	16,244.00	15,958.00
Total [S3L2B.2C1]		16,244.00	0.00	16,244.00	15,958.00

Group : [S3L2B.6C1]		Legal: Other			
Subgroup : None					
6042-515	A&G_LEGAL EXPENSES	1,008.00	0.00	1,008.00	1,552.00
Subtotal : None		1,008.00	0.00	1,008.00	1,552.00
Total [S3L2B.6C1]		1,008.00	0.00	1,008.00	1,552.00
Group : [S3L2B.10C1]		Interest on Working Capital			
Subgroup : None					
S3L2B.10	Working Capital Interest Expense	0.00	3,746.00	3,746.00	0.00
Subtotal : None		0.00	3,746.00	3,746.00	0.00
Total [S3L2B.10C1]		0.00	3,746.00	3,746.00	0.00
Group : [S3L2B.11C1]		Fines, Late Fees, Penalties including Interest			
Subgroup : None					
6042-592	A&G_INT. PENALTY FOR LATE PYMT	12,511.00	0.00	12,511.00	8,910.00
Subtotal : None		12,511.00	0.00	12,511.00	8,910.00
Total [S3L2B.11C1]		12,511.00	0.00	12,511.00	8,910.00
Group : [S3L2B.14C1]		Bad Debt Expenses			
Subgroup : None					
6042-950	A&G_BAD DEBTS EXPENSE	12,000.00	0.00	12,000.00	12,000.00
Subtotal : None		12,000.00	0.00	12,000.00	12,000.00
Total [S3L2B.14C1]		12,000.00	0.00	12,000.00	12,000.00
Group : [S3L2B.15C1]		User Fee Assessment			
Subgroup : None					
6044-800	USER FEE_MEDICAID-USER FEE	639,579.00	0.00	639,579.00	694,212.00
Subtotal : None		639,579.00	0.00	639,579.00	694,212.00
Total [S3L2B.15C1]		639,579.00	0.00	639,579.00	694,212.00
Group : [S3L3.1C1]		Staff Development Coordinator Salaries			
Subgroup : None					
6066-135	EDUC_WAGES-EES-STAFF DEVELOPM	81,086.00	0.00	81,086.00	93,932.00
Subtotal : None		81,086.00	0.00	81,086.00	93,932.00
Total [S3L3.1C1]		81,086.00	0.00	81,086.00	93,932.00
Group : [S3L3.5C1]		Plant Operations: Salaires			
Subgroup : None					
6051-161	PLANT_WAGES-EES	173,539.00	0.00	173,539.00	171,726.00
Subtotal : None		173,539.00	0.00	173,539.00	171,726.00
Total [S3L3.5C1]		173,539.00	0.00	173,539.00	171,726.00
Group : [S3L3.8C1]		Plant Operations: Purchased Service			
Subgroup : None					
6050-371	PLNT-MRJ_CONTRACT-EQUIP MAINT	94,108.00	0.00	94,108.00	90,161.00
6050-570	PLNT-MRJ_GRNDS MAINT SNOW REM	12,887.00	0.00	12,887.00	15,652.00
6050-573	PLNT-MRJ_GRNDS MAINT-LANDSCAP	21,178.00	0.00	21,178.00	26,793.00
6051-644	PLANT_RUBBISH REMOVAL	32,833.00	0.00	32,833.00	32,760.00
Subtotal : None		161,006.00	0.00	161,006.00	165,366.00
Total [S3L3.8C1]		161,006.00	0.00	161,006.00	165,366.00
Group : [S3L3.9C1]		Plant Operations: Supplies & Expenses			
Subgroup : None					
6042-642	A&G_REPAIRS & MAINT-EQUIPMENT	0.00	0.00	0.00	376.00
6050-641	PLNT-MRJ_REPAIRS & MAINT-BUIL	33,501.00	0.00	33,501.00	17,386.00
6050-642	PLNT-MRJ_REPAIRS & MAINT-EQUI	40,437.00	0.00	40,437.00	30,510.00
6050-646	PLNT-MRJ_MJR DEPT SUPPLIES	59,866.00	0.00	59,866.00	77,207.00
6051-421	PLANT_DEPT SUPPLIES-LGHT	278.00	0.00	278.00	1,706.00
Subtotal : None		134,082.00	0.00	134,082.00	127,185.00
Total [S3L3.9C1]		134,082.00	0.00	134,082.00	127,185.00
Group : [S3L3.10C1]		Plant Operatins: Utilities			
Subgroup : None					
6049-651	UTILITIES_ELECTRICITY	87,409.00	0.00	87,409.00	109,064.00
6049-652	UTILITIES_GAS	124,358.00	0.00	124,358.00	145,717.00
6049-654	UTILITIES_WATER	178,587.00	0.00	178,587.00	146,253.00
6049-658	UTILITIES_CABLE TV	15,310.00	0.00	15,310.00	14,680.00
Subtotal : None		405,664.00	0.00	405,664.00	415,714.00
Total [S3L3.10C1]		405,664.00	0.00	405,664.00	415,714.00
Group : [S3L3.13C1]		Dietician: Salaries			
Subgroup : None					
6052-155	DIETARY_DIETICIAN-WAGES-EES	57,535.00	0.00	57,535.00	60,271.00
Subtotal : None		57,535.00	0.00	57,535.00	60,271.00
Total [S3L3.13C1]		57,535.00	0.00	57,535.00	60,271.00
Group : [S3L3.18C1]		Dietary: Salaries			
Subgroup : None					
6052-161	DIETARY_WAGES-EES	1,092,262.00	0.00	1,092,262.00	1,045,708.00
Subtotal : None		1,092,262.00	0.00	1,092,262.00	1,045,708.00
Total [S3L3.18C1]		1,092,262.00	0.00	1,092,262.00	1,045,708.00
Group : [S3L3.21C1]		Dietary: Food			
Subgroup : None					
6045-700	FRINGE BEN_DIETARY-FREE MEALS	0.00	0.00	0.00	180.00
6052-461	DIETARY_MEAT SEA-FOOD EGGS CHE	47.00	0.00	47.00	0.00
6052-462	DIETARY_MILK & CREAM	54,694.00	0.00	54,694.00	45,700.00
6052-464	DIETARY_STAPLES GROCERIES	585,291.00	0.00	585,291.00	481,869.00
6052-551	DIETARY_LIC&DUES-PT CARE RELA	0.00	0.00	0.00	250.00
6052-552	DIETARY_LIC&DUES-PROMOILEGISL	225.00	0.00	225.00	232.00
6076-477	SECOND FLOOR ACTIVITIES-FOOD	439.00	0.00	439.00	159.00
Subtotal : None		640,696.00	0.00	640,696.00	528,390.00
Total [S3L3.21C1]		640,696.00	0.00	640,696.00	528,390.00
Group : [S3L3.22C1]		Dietary: Purchased Service			
Subgroup : None					
6052-361	DIETARY_CONTRACT MISC FEE	0.00	0.00	0.00	1,132.00
6052-371	DIETARY_CONTRACT-DIETARY MGMT	11,364.00	0.00	11,364.00	10,399.00
6052-425	DIETARY_SERVICE CONTRACTS	2,426.00	0.00	2,426.00	774.00
6052-952	DIETARY_ALLOCATED COSTS-DIETA	157.00	0.00	157.00	227.00
Subtotal : None		13,947.00	0.00	13,947.00	12,532.00
Total [S3L3.22C1]		13,947.00	0.00	13,947.00	12,532.00
Group : [S3L3.23C1]		Dietary: Supplies & Expenses			
Subgroup : None					
6052-421	DIETARY_DEPT SUPPLIES	21,660.00	0.00	21,660.00	25,124.00
6052-422	DIETARY_CHINA/SILVER REPLACEM	2,908.00	0.00	2,908.00	4,306.00
6052-423	DIETARY_PAPER GOODS	39,380.00	0.00	39,380.00	42,788.00
6052-424	DIETARY_CLEANING SUPPLIES	10,388.00	0.00	10,388.00	8,674.00
6052-561	DIETARY_OFFICE SUPPLIES	1,098.00	0.00	1,098.00	3,637.00
6052-641	DIETARY_REPAIRS & MAINT-EQUIP	7,750.00	0.00	7,750.00	0.00
6069-476	ACTIVITIES-ACTIVITY FOOD REQ	3,957.00	0.00	3,957.00	207.00
Subtotal : None		87,141.00	0.00	87,141.00	84,936.00
Total [S3L3.23C1]		87,141.00	0.00	87,141.00	84,936.00
Group : [S3L3.24C1]		Housekeeping / Laundry: Salaries			
Subgroup : [S3L3.24C1A]		Housekeeping Saltries			
6054-052	HOUSEKPNG_2ND FLR WAGES	(4,832.00)	0.00	(4,832.00)	38,529.00
6054-053	HOUSEKPNG_3RD FLR WAGES	(4,240.00)	0.00	(4,240.00)	102,970.00
6054-054	HOUSEKPNG_4TH FLR WAGES	(1,088.00)	0.00	(1,088.00)	43,663.00
6054-055	HOUSEKPNG_5TH FLR WAGES	0.00	0.00	0.00	5,506.00
6054-056	HOUSEKPNG_6TH FLR WAGES	28,187.00	0.00	28,187.00	22,853.00
6054-161	HOUSEKPNG_WAGES-EES	359,422.00	0.00	359,422.00	90,062.00
6054-954	HOUSEKPNG_ALLOCATED COSTS	321.00	0.00	321.00	241.00
Subtotal [S3L3.24C1A]		377,770.00	0.00	377,770.00	303,944.00
Subgroup : [S3L3.24C1B]		Laundry Salaries			
6053-161	LAUNDRY_WAGES-EES	171,249.00	0.00	171,249.00	142,850.00
Subtotal [S3L3.24C1B]		171,249.00	0.00	171,249.00	142,850.00
Total [S3L3.24C1]		549,019.00	0.00	549,019.00	446,794.00
Group : [S3L3.27C1]		Housekeeping / Laundry: Purchased Service			
Subgroup : [S3L3.27C1A]		Housekeeping Purchased Service			
6054-191	HOUSEKPNG_CONTRACT-LABOR/BENES	61,121.00	0.00	61,121.00	47,782.00
6054-192	HOUSEKPNG_CONTRACT-GEN SUPRPT.	11,364.00	0.00	11,364.00	11,364.00

6054-193	HOUSEKPNG_CONTRACT-MISC FEE	399.00	0.00	399.00	606.00
Subtotal [S3L3.27C1A]	Housekeeping Purchased Service	72,884.00	0.00	72,884.00	59,762.00
Subgroup : [S3L3.27C1B]	Laundry Purchased Service				
6053-361	LAUNDRY_PURCH SERV-LABORAFRIN	40,747.00	0.00	40,747.00	31,854.00
6053-363	LAUNDRY_CONTRACT-GEN SUPP FEE	11,364.00	0.00	11,364.00	11,370.00
6053-365	LAUNDRY_CONTRACT-MISC FEE	266.00	0.00	266.00	397.00
6053-953	LAUNDRY_ALLOCATED COSTS	214.00	0.00	214.00	172.00
Subtotal [S3L3.27C1B]	Laundry Purchased Service	52,591.00	0.00	52,591.00	43,793.00
Total [S3L3.27C1]	Housekeeping / Laundry: Purchased Service	125,475.00	0.00	125,475.00	103,545.00
Group : [S3L3.28C1]	Housekeeping / Laundry: Supplies & Expense				
Subgroup : [S3L3.28C1A]	Housekeeping Supplies & Expenses				
6054-421	HOUSEKPNG_DEPT SUPPLIES	91,530.00	0.00	91,530.00	72,277.00
6054-424	HOUSEKPNG_FLOOR CLEANERS & WA	0.00	0.00	0.00	1,548.00
6054-555	HOUSEKPNG_CSR SUPPLIES TRSFRED	872.00	0.00	872.00	1,719.00
Subtotal [S3L3.28C1A]	Housekeeping Supplies & Expenses	92,402.00	0.00	92,402.00	75,544.00
Subgroup : [S3L3.28C1B]	Laundry Supplies & Expense				
6053-421	LAUNDRY_DEPT SUPPLIES	5,891.00	0.00	5,891.00	12,111.00
6053-553	LAUNDRY_CSR SUPPLIES TRSFRED	43.00	0.00	43.00	20.00
Subtotal [S3L3.28C1B]	Laundry Supplies & Expense	5,934.00	0.00	5,934.00	12,131.00
Total [S3L3.28C1]	Housekeeping / Laundry: Supplies & Expense	98,336.00	0.00	98,336.00	87,675.00
Group : [S3L3.29C1]	Housekeeping / Laundry: Linen & Bedding				
Subgroup : None					
6053-422	LAUNDRY_LINENBED-REUSABLE	14,563.00	0.00	14,563.00	13,212.00
6053-423	LAUNDRY_LINENBED-DISPOSABLE	0.00	0.00	0.00	968.00
Subtotal : None		14,563.00	0.00	14,563.00	13,580.00
Total [S3L3.29C1]	Housekeeping / Laundry: Linen & Bedding	14,563.00	0.00	14,563.00	13,580.00
Group : [S3L3.36C1]	Unit Clerks & Medical Records: Salaries				
Subgroup : None					
6067-134	ELECTRONIC MED REC-SALARIES-M	19,699.00	0.00	19,699.00	35,037.00
6070-117	CSR_SALARIES-EES-CENTRAL SUPP	22,317.00	0.00	22,317.00	21,782.00
Subtotal : None		42,016.00	0.00	42,016.00	56,819.00
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salaries	42,016.00	0.00	42,016.00	56,819.00
Group : [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries				
Subgroup : [S3L3.40C1B]	MDS Salaries				
6065-134	MEDI_SALARIES-EES-MDS CO-ORDI	165,517.00	0.00	165,517.00	143,322.00
Subtotal [S3L3.40C1B]	MDS Salaries	165,517.00	0.00	165,517.00	143,322.00
Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minim	165,517.00	0.00	165,517.00	143,322.00
Group : [S3L3.48C1]	Social Service Worker: Salaries				
Subgroup : None					
6069-121	SS_SALARIES-EES-SOCIAL WORKERS	173,634.00	0.00	173,634.00	156,328.00
Subtotal : None		173,634.00	0.00	173,634.00	156,328.00
Total [S3L3.48C1]	Social Service Worker: Salaries	173,634.00	0.00	173,634.00	156,328.00
Group : [S3L3.59C1]	Indirect Restorative Therapy: Consultants				
Subgroup : None					
6071-323	PT_PURCH SERV-CONSULT-INDIRECT	30,412.00	50,643.00	81,055.00	7,365.00
6072-323	OT_PURCH SERV-INDIRECT	0.00	39,834.00	39,834.00	0.00
6073-325	ST_PURCH SERV-INDIRECT	0.00	6,359.00	6,359.00	0.00
Subtotal : None		30,412.00	96,836.00	127,248.00	7,365.00
Total [S3L3.59C1]	Indirect Restorative Therapy: Consultants	30,412.00	96,836.00	127,248.00	7,365.00
Group : [S3L3.62C1]	Direct Restorative Therapy: Consultants				
Subgroup : None					
6071-321	PT_PURCH-PT CONSULT-DIRECT	76,150.00	(50,643.00)	25,507.00	66,687.00
6072-321	OT_PURCH SERV-OT CONSULTANT	133,372.00	(39,834.00)	93,538.00	48,239.00
6073-321	ST_PURCH SERV-ST CONSULTANT	11,295.00	(6,359.00)	4,936.00	15,813.00
Subtotal : None		220,817.00	(96,836.00)	123,981.00	130,739.00
Total [S3L3.62C1]	Direct Restorative Therapy: Consultants	220,817.00	(96,836.00)	123,981.00	130,739.00
Group : [S3L3.64C1]	Recreational Therapy/Activities: Salaries				
Subgroup : None					
6069-161	ACT1_WAGES-EES	151,865.00	0.00	151,865.00	164,771.00
6075-161	PASTORAL_SALARY-LAY	110,212.00	0.00	110,212.00	79,928.00
6076-161	ACTV_2ND_WAGES-EES	277,238.00	0.00	277,238.00	291,182.00
Subtotal : None		539,315.00	0.00	539,315.00	535,881.00
Total [S3L3.64C1]	Recreational Therapy/Activities: Salaries	539,315.00	0.00	539,315.00	535,881.00
Group : [S3L3.67C1]	Recreational Therapy/Activities: Purchased Service				
Subgroup : None					
6069-361	ACT1_TEMPORARY AGENCIES	1,959.00	0.00	1,959.00	0.00
6069-430	ACT1_ENTERTAINERS-PURCH SERV	3,675.00	0.00	3,675.00	2,340.00
6075-362	PASTORAL_VISITING CHAPLAIN	16,055.00	0.00	16,055.00	10,590.00
6076-430	ACTV_2ND_ENTAIN-PURCH SERV	18,380.00	0.00	18,380.00	6,936.00
6076-545	ACTV_2ND_PURCH SERV-TRANS	0.00	0.00	0.00	232.00
Subtotal : None		40,069.00	0.00	40,069.00	20,098.00
Total [S3L3.67C1]	Recreational Therapy/Activities: Purchased Service	40,069.00	0.00	40,069.00	20,098.00
Group : [S3L3.68C1]	Recreational Therapy/Activities: Supplies & Expenses				
Subgroup : None					
6067-421	MED_REC_DEPT SUPPLIES	119.00	0.00	119.00	0.00
6069-411	ACTIVITIES-SUNDRIES	2,090.00	0.00	2,090.00	942.00
6069-421	ACT1_DEPT SUPP & EXP	3,207.00	0.00	3,207.00	4,459.00
6069-425	ACT1_HAIRDRESSER SUPPLIES	834.00	0.00	834.00	0.00
6069-542	ACT1_SPECIAL EXPENSES	1,044.00	0.00	1,044.00	1,103.00
6075-415	PASTORAL_SPECIAL EXPENSES	247.00	0.00	247.00	710.00
6075-420	PASTORAL_RETREAT EXPENSE	200.00	0.00	200.00	0.00
6075-421	PASTORAL_DEPT SUPPLIES	613.00	0.00	613.00	292.00
6075-422	CHAPEL SUPPLIES	2,501.00	0.00	2,501.00	1,469.00
6076-421	ACTV_2ND_DEPT SUPPLIES	4,787.00	0.00	4,787.00	3,749.00
6076-969	ACTV_2ND_SPECIAL EXPENSES	0.00	0.00	0.00	50.00
Subtotal : None		15,642.00	0.00	15,642.00	12,774.00
Total [S3L3.68C1]	Recreational Therapy/Activities: Supplies & Expenses	15,642.00	0.00	15,642.00	12,774.00
Group : [S3L3.78C1]	Travel: Motor Vehicle Expense				
Subgroup : None					
6042-541	A&G_MILEAGE PARKING & TOLLS	74.00	0.00	74.00	113.00
6042-543	A&G_AUTO EXPENSES	249.00	0.00	249.00	1,492.00
6042-547	A&G_CHAIR CAR EXPENSES	2,304.00	0.00	2,304.00	1,095.00
6046-638	DEPRCTION - MOTOR VEHICLES	7,806.00	0.00	7,806.00	10,411.00
6047-545	INSURANCE-AUTO INSURANCE	7,373.00	0.00	7,373.00	8,960.00
6051-541	PLANT_MILEAGE PARKING & TOLLS	160.00	0.00	160.00	712.00
Subtotal : None		17,966.00	0.00	17,966.00	22,773.00
Total [S3L3.78C1]	Travel: Motor Vehicle Expense	17,966.00	0.00	17,966.00	22,773.00
Group : [S3L3.80C1]	Variable Job Related Education				
Subgroup : None					
6045-550	FRINGE BEN_TUITION REIMB	0.00	0.00	0.00	1,000.00
6051-562	PLANT_ED & TRAINING JOB RELAT	0.00	0.00	0.00	50.00
6052-562	DIETARY_ED&TRAINING-JOB RELAT	0.00	0.00	0.00	900.00
6064-561	SNF4_ED&TRAINING-REQUIRED	725.00	0.00	725.00	0.00
6065-561	MEDI_ED&TRAINING-REQUIRED	0.00	0.00	0.00	2,898.00
6066-562	EDUC_ED&TRAINING-JOB RELATED	0.00	0.00	0.00	180.00
Subtotal : None		725.00	0.00	725.00	5,028.00
Total [S3L3.80C1]	Variable Job Related Education	725.00	0.00	725.00	5,028.00
Group : [S3L3.82C1]	Physician Services: Medical Director				
Subgroup : None					
6042-312	A&G_MEDICAL DIRECTOR	28,658.00	0.00	28,658.00	28,560.00
Subtotal : None		28,658.00	0.00	28,658.00	28,560.00
Total [S3L3.82C1]	Physician Services: Medical Director	28,658.00	0.00	28,658.00	28,560.00
Group : [S3L3.87C1]	Legend Drugs				
Subgroup : None					
6065-422	MEDI_DME-PART A	0.00	0.00	0.00	70.00
6065-435	MEDI_OXYGEN REFILLS-OTHER	7,913.00	0.00	7,913.00	8,520.00
6065-628	MEDI_HOSP BILLS-LABS&OTHER-PR	0.00	0.00	0.00	2,689.00
6065-632	MEDI_LAB FEES-PART A-PER CAP	2,755.00	0.00	2,755.00	7,010.00

6065-636	MEDI_LABS-EVERCARE	7,847.00	0.00	7,847.00	7,813.00
6065-660	MEDI_X-RAYSIEKG-PART A	1,510.00	0.00	1,510.00	1,666.00
6065-666	MEDI_X-RAYSIEKG-EVERCARE	1,598.00	0.00	1,598.00	439.00
6065-692	MEDI_AMBULANCE-PART A	2,100.00	0.00	2,100.00	1,127.00
6065-696	MEDI_AMBULANCE-EVERCARE	979.00	0.00	979.00	0.00
6065-729	MEDI_FLU SHOTS RESIDENTS	14,653.00	0.00	14,653.00	0.00
6065-742	MEDI_RX-SNF-PART A	5,450.00	0.00	5,450.00	17,366.00
6065-746	MEDI_RX-SNF-EVERCARE	(349.00)	0.00	(349.00)	2,214.00
6065-747	MEDI_RX-SNF-PRIVATE	401.00	0.00	401.00	0.00
6065-748	MEDI_RX-SNF-MEDICAID	27,707.00	0.00	27,707.00	16,553.00
6065-768	MEDI_RX-LEVEL IV-MEDICAID	1,745.00	0.00	1,745.00	180.00
6065-769	MEDI_RX-LVL IV-EVERCARE	411.00	0.00	411.00	0.00
Subtotal : None		74,720.00	0.00	74,720.00	65,437.00
Total [S3L3.87C1] Legend Drugs		74,720.00	0.00	74,720.00	65,437.00
Group : [S3L3.89C1] House Supplies Not Resold					
Subgroup : None					
6061-321	NURS SUPV-MED SUP-TRFRD FRM C	8,719.00	0.00	8,719.00	2,948.00
6062-421	SNF2_NURSING SUPPLIES	46,704.00	0.00	46,704.00	57,037.00
6062-422	SNF2_DURABLE MED EQUIP	0.00	0.00	0.00	963.00
6062-431	SNF2_MEDICAL SUPPLIES	0.00	0.00	0.00	424.00
6063-421	SNF3_NURSING SUPPLIES	54,052.00	0.00	54,052.00	53,503.00
6063-422	SNF3_DURABLE MEDICAL EQUIPMENT	0.00	0.00	0.00	2,229.00
6064-421	SNF4_NURSING SUPPLIES	49,930.00	0.00	49,930.00	53,792.00
6064-422	SNF4_DURABLE MEDICAL EQUIPMENT	0.00	0.00	0.00	892.00
6064-421	SNF4_MEDICAL SUPPLIES	0.00	0.00	0.00	903.00
6065-421	MEDI_DEPT SUPPLIES	7,125.00	0.00	7,125.00	10,677.00
6068-421	SS_DEPT SUPPLIES	0.00	0.00	0.00	78.00
6071-421	PT_DEPT SUPPLIES	3,388.00	0.00	3,388.00	1,538.00
6072-421	OT_DEPT SUPPLIES	51.00	0.00	51.00	556.00
6485-421	C2_NURSING SUPPLIES	15,084.00	0.00	15,084.00	14,959.00
6486-421	C6_NURSING SUPPLIES	13,024.00	0.00	13,024.00	15,980.00
Subtotal : None		198,077.00	0.00	198,077.00	216,479.00
Total [S3L3.89C1] House Supplies Not Resold		198,077.00	0.00	198,077.00	216,479.00
Group : [S3L3.92C1] Pharmacy Consultant					
Subgroup : None					
6065-325	MEDI_SNF-PHARM CONSULT	6,568.00	0.00	6,568.00	6,136.00
Subtotal : None		6,568.00	0.00	6,568.00	6,136.00
Total [S3L3.92C1] Pharmacy Consultant		6,568.00	0.00	6,568.00	6,136.00
Group : [S3L4.1C1] Depreciation					
Subgroup : [S3L4.1C1B] Improvements Depreciation					
6046-633	DEPRECIAT_FIXED-DEPR IMPROVE	6,161.00	0.00	6,161.00	94,413.00
6046-634	DEPRCTION_FIXED-DEPR BLDG #91	239,623.00	0.00	239,623.00	241,996.00
6046-637	DEPRCTION_FIXED-DEPR GRNDS IM	13,501.00	0.00	13,501.00	14,429.00
Subtotal [S3L4.1C1B] Improvements Depreciation		259,285.00	0.00	259,285.00	350,838.00
Subgroup : [S3L4.1C1C] Equipment Depreciation					
6046-635	DEPRCTION_FIXED-DEPR EQUIPMENT	137,285.00	0.00	137,285.00	134,883.00
Subtotal [S3L4.1C1C] Equipment Depreciation		137,285.00	0.00	137,285.00	134,883.00
Subgroup : [S3L4.1C1D] Software Depreciation					
6046-636	DEPRCTION_FIXED_ACCTG SYS DEV	16,431.00	0.00	16,431.00	14,137.00
Subtotal [S3L4.1C1D] Software Depreciation		16,431.00	0.00	16,431.00	14,137.00
Total [S3L4.1C1] Depreciation		413,001.00	0.00	413,001.00	499,858.00
Group : [S3L4.2C1] Long Term Interest Expense SNF-CR					
Subgroup : None					
6048-609	FIXED-OTHR_AIB-INTEREST EXPEN	44,405.00	0.00	44,405.00	46,811.00
6048-638	FIXED-OTHR_INTEREST EXP LIT	0.00	0.00	0.00	12,772.00
6048-639	FIXED-OTHR_FIXED-LEASES	9,233.00	0.00	9,233.00	34,217.00
6048-650	FIXED_OTHR-INT EXP LEASE LIAB	14,019.00	(3,746.00)	10,273.00	0.00
Subtotal : None		67,657.00	(3,746.00)	63,911.00	93,800.00
Total [S3L4.2C1] Long Term Interest Expense SNF-CR		67,657.00	(3,746.00)	63,911.00	93,800.00
Group : [S3L4.6C1] Building Insurance Expense-SNF-CR					
Subgroup : None					
6047-621	INS-BLDG_FIXED-INSURANCE BLDG	68,462.00	0.00	68,462.00	61,194.00
Subtotal : None		68,462.00	0.00	68,462.00	61,194.00
Total [S3L4.6C1] Building Insurance Expense-SNF-CR		68,462.00	0.00	68,462.00	61,194.00
Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR					
Subgroup : None					
6046-100	AMORTIZATION EXPENSE- ROU	28,572.00	0.00	28,572.00	0.00
6046-642	FIXED-OTHER-LEASE EXP - ROUA	17,952.00	0.00	17,952.00	0.00
Subtotal : None		46,522.00	0.00	46,522.00	0.00
Total [S3L4.12C1] Other Fixed Cost Expense-SNF-CR		46,522.00	0.00	46,522.00	0.00
Group : [S3L4.14C1] Real Property Rent Expense-SNF-CR					
Subgroup : None					
4139-102	MISC INCOME-RENT-BETHANY AT H	(18,000.00)	0.00	(18,000.00)	(18,000.00)
6048-612	FIXED-OTHR_FIXED-RENT-LAND/BU	42,000.00	0.00	42,000.00	42,000.00
6048-641	FIXED-OTHER-RENT EXP BETHANY	18,000.00	0.00	18,000.00	18,000.00
Subtotal : None		42,000.00	0.00	42,000.00	42,000.00
Total [S3L4.14C1] Real Property Rent Expense-SNF-CR		42,000.00	0.00	42,000.00	42,000.00
Group : [CLA-53.01] LA-Group HealthLife					
Subgroup : None					
4427.9H	HCF Group Health - Other Allocation	0.00	37,287.00	37,287.00	0.00
6045-196	FRINGE BEN_GROUP HEALTH-EMPLR	1,393,648.00	0.00	1,393,648.00	1,410,931.00
6045-197	FRINGE BEN_GROUP LIFE-INS	5,954.00	0.00	5,954.00	6,867.00
6045-199	FRINGE BEN_GRP HEALTH CO-PAY	(414,518.00)	0.00	(414,518.00)	(426,914.00)
6045-203	FRINGE BEN_GRP LIFE-CO-PAY	(5,521.00)	0.00	(5,521.00)	(5,581.00)
6045-206	FRINGE BENEFITS-VISION INSR -	427.00	0.00	427.00	439.00
6045-210	FRINGE BEN_LTD-DIABLI INS	8,181.00	0.00	8,181.00	8,737.00
6045-212	FRINGE BEN_DENTAL INSURANCE E	80,485.00	0.00	80,485.00	90,122.00
6045-213	FRINGE BEN_DNTAL_CO INSURANC	(40,217.00)	0.00	(40,217.00)	(38,241.00)
6045-214	FRINGE BEN_SUPPL-GRP LIFE	6,130.00	0.00	6,130.00	9,063.00
6045-296	FRINGE BEN_GROUP HEALTH-CSJ	0.00	0.00	0.00	(2,089.00)
6045-596	FRINGE BEN_MISC. EXPENSES	(30,386.00)	0.00	(30,386.00)	(60,798.00)
Subtotal : None		1,004,083.00	37,287.00	1,041,370.00	992,536.00
Total [CLA-53.01] LA-Group HealthLife		1,004,083.00	37,287.00	1,041,370.00	992,536.00
Group : [CLA-53.02] LA-Employee Pensions					
Subgroup : None					
4339.8H	HCF Pension - Other Allocation	0.00	14,294.00	14,294.00	0.00
6045-188	FRINGE BEN_PENSION EXP-EMPLYR	379,742.00	0.00	379,742.00	377,685.00
6045-298	FRINGE BEN_PENSION-CSJ	5,177.00	0.00	5,177.00	4,314.00
Subtotal : None		384,919.00	14,294.00	399,213.00	381,999.00
Total [CLA-53.02] LA-Employee Pensions		384,919.00	14,294.00	399,213.00	381,999.00
Group : [CLA-53.03] LA-Employee Benefits					
Subgroup : None					
4339.9H	HCF Other Benefits - Other Allocation	0.00	10,883.00	10,883.00	0.00
6042-563	A&G_EMPLOYEE RECOGNITION	2,902.00	0.00	2,902.00	3,940.00
6042-565	A&G_CORP CHECK-PST R8	1,891.00	0.00	1,891.00	1,612.00
6045-192	FRINGE BEN_UNEMPLOYMENT INS	27,982.00	0.00	27,982.00	34,181.00
6045-598	FRINGE BEN_COVID EMPLEE EXP	299,065.00	0.00	299,065.00	432,370.00
6045-625	FRINGE BEN-COVID TAX CREDITS	0.00	0.00	0.00	(20,609.00)
6045-999	DEV_EST_FRINGE - OFFSET	(43,207.00)	0.00	(43,207.00)	(35,575.00)
6052-420	DIETARY_UNIFORMS & LINEN	4,451.00	0.00	4,451.00	1,461.00
Subtotal : None		293,064.00	10,883.00	303,947.00	417,380.00
Total [CLA-53.03] LA-Employee Benefits		293,064.00	10,883.00	303,947.00	417,380.00
Group : [CLA-53.04] LA-Payroll Taxes					
Subgroup : None					
4412.9H	HCF Payroll Taxes - Other Allocation	0.00	23,472.00	23,472.00	0.00
6045-191	FRINGE BEN_PIR TAXES FICA	632,068.00	0.00	632,068.00	606,523.00
Subtotal : None		632,068.00	23,472.00	655,540.00	606,523.00
Total [CLA-53.04] LA-Payroll Taxes		632,068.00	23,472.00	655,540.00	606,523.00
Group : [CLA-53.05] LA-Workers Comp					
Subgroup : None					
4424.9H	HCF Work Comp - Other Allocation	0.00	6,736.00	6,736.00	0.00
6045-195	FRINGE BEN_WORKERS COMP INS	181,392.00	0.00	181,392.00	151,365.00

Subtotal : None		181,392.00	6,736.00	188,128.00	151,365.00		
Total [CLA-S3.05]	LA-Workers Comp	181,392.00	6,736.00	188,128.00	151,365.00	Tot Benefit	2,588,198.00
Group : [SOBREL3.4C1]	Outpatient Services Expenses						
Subgroup : None							
6282-151	CLINI_WAGES-LAY	29,841.00	0.00	29,841.00	26,717.00		
6282-371	CLINI_EQUIPMENT MAINTENANCE	913.00	0.00	913.00	206.00		
6282-411	CLINI_OFFICE SUPPLIES	202.00	0.00	202.00	247.00		
6282-422	CLINI_CSR SUPPLIES TRSFRD	301.00	0.00	301.00	600.00		
6282-428	CLINI_DENTAL SUPPLIES	3,974.00	0.00	3,974.00	2,705.00		
6282-551	CLINI_LIC&DUES-PT CARE RELATED	1,575.00	0.00	1,575.00	600.00		
6282-553	CLINI_BOOKS & SUBSCRIPTIONS	0.00	0.00	0.00	252.00		
6282-542	CLINI_REPAIRS & MAINT-EQUIPME	0.00	0.00	0.00	244.00		
7000-596	HOME CARE-ALLOCATED BENEFITS	36,843.00	0.00	36,843.00	(6,857.00)		
Subtotal : None		73,649.00	0.00	73,649.00	24,714.00		
Total [SOBREL3.4C1]	Outpatient Services Expenses	73,649.00	0.00	73,649.00	24,714.00		
Group : [SOBREL3.11C1]	OTHER						
Subgroup : None							
6043-100	DEVELOPMENT_CULTIVATION	107.00	0.00	107.00	534.00		
6043-121	DEVELOPMENT-ADMIN ASSISTANT	56,336.00	0.00	56,336.00	53,496.00		
6043-125	DEVELOPMENT-WAGES DIRECTOR	145,408.00	0.00	145,408.00	133,481.00		
6043-199	DEVELOPMENT-INKIND SERVICES	133.00	0.00	133.00	0.00		
6043-200	DEVELOPMENT_SUPP & EXPENSE	403.00	0.00	403.00	101.00		
6043-425	DEVELOPMEN_COMPUTER PERIPHERA	3,138.00	0.00	3,138.00	3,276.00		
6043-451	DEVELOPMEN_POSTAGE EXPENSE	714.00	0.00	714.00	1,418.00		
6043-523	DEVELOPMEN_PRINTING COSTS	15,477.00	0.00	15,477.00	19,739.00		
6043-540	DEVELOPMEN_MEALS & ENTERTAINM	132.00	0.00	132.00	0.00		
6043-541	DEVELOPMEN_MILEAGE PARKING &	59.00	0.00	59.00	0.00		
6043-552	DEVELOPMEN_LIC&DUES/MEMBERSHI	159.00	0.00	159.00	191.00		
6043-553	DEVELOPMEN_BOOKS & SUBSCRIPTI	945.00	0.00	945.00	105.00		
6043-562	DEVELOPMENT-EDUCATION & TRAIN	129.00	0.00	129.00	0.00		
6043-563	DEVELOPMEN_RECOGNITION	325.00	0.00	325.00	946.00		
6043-700	DEVELOPMEN_SPECIAL EVENTS	23,590.00	0.00	23,590.00	16,836.00		
6043-703	DEVELOPMEN_ANNUAL DINNER	3,725.00	0.00	3,725.00	8,634.00		
6045-998	DEVELOPMENT - EST. FRINGE BENEFITS	43,207.00	0.00	43,207.00	35,575.00		
6052-298	DIETARY_ST JOSEPH FOOD COSTS	(29,398.00)	0.00	(29,398.00)	(17,626.00)		
6057-161	FONTBONNE MAINTENANCE - WAGES	30,677.00	0.00	30,677.00	51,711.00	333,246.00	SALARIES
6057-596	FONTBONNE MAINTENANCE - ALLOC	8,438.00	0.00	8,438.00	12,996.00		
6058-161	DIETARY - FONTBONNE-WAGES-EES	66,907.00	0.00	66,907.00	129,873.00		
6058-370	DIETARY - FONTBONNE CONVENT-C	21,950.00	0.00	21,950.00	42,682.00		
6058-422	DIETARY - FONTBONNE CONVENT-C	0.00	0.00	0.00	168.00		
6058-423	DIETARY - FONTBONNE CONVENT-P	2,549.00	0.00	2,549.00	3,410.00		
6058-424	DIETARY - FONTBONNE CONVENT-C	3,588.00	0.00	3,588.00	2,646.00		
6058-464	DIETARY - FONTBONNE CONVENT-S	24,927.00	0.00	24,927.00	57,454.00		
6058-596	DIETARY - FONTBONNE CONVENT-M	16,532.00	0.00	16,532.00	32,341.00		
6058-952	DIETARY - FONTBONNE CONVENT-A	0.00	0.00	0.00	(2.00)		
6059-161	HOUSEKEEPING - FONTBONNE	4,077.00	0.00	4,077.00	27,534.00		
6059-596	HOUSEKEEPING - FONTBONNE MISC	1,026.00	0.00	1,026.00	6,925.00		
6060-422	FONTBONNE ACADEMY-CHINA/SILVE	0.00	0.00	0.00	41.00		
6060-423	FONTBONNE ACADEMY-PAPER GOODS	2,395.00	0.00	2,395.00	1,912.00		
6060-424	FONTBONNE ACADEMY-CLEANING SU	410.00	0.00	410.00	1,206.00		
6060-464	FONTBONNE ACADEMY-FOOD	18,617.00	0.00	18,617.00	20,241.00		
6070-421	CSR_DEPT SUPPLIES	238,552.00	0.00	238,552.00	216,873.00		
6070-422	CSR_CONTRA-SUPPLIES	(193,697.00)	0.00	(193,697.00)	(204,921.00)		
8065.0H	HCF Other Non Nursing Facility Expense Benefits Allocation	0.00	(92,672.00)	(92,672.00)	0.00		
Subtotal : None		511,537.00	(92,672.00)	418,865.00	658,896.00		
Total [SOBREL3.11C1]	OTHER	511,537.00	(92,672.00)	418,865.00	658,896.00		
NET (INCOME) LOSS		0.00	0.00	0.00	0.00		
Sum of Account Groups		0.00	0.00	0.00	0.00		

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