

Client: **A443800 - Campion Health & Wellness, Inc.**
Engagement: **MD 2022 - Campion Health & Wellness**
Period Ending: **12/31/2022**
Trial Balance: **T-06 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	CAID PP-1 12/31/2021	CAID CP 12/31/2022
Group : [100] Balance Sheet			
Subgroup : None			
10100-000	Cash-Checking Account - BOA	321,447.90	1,057,133.55
10110-000	Cash On Hand	500.00	500.00
10150-000	Payroll In Transit	(157.93)	0.00
10200-020	A/R Medicaid Co-insur Med A	27,737.79	14,761.70
10200-030	A/R Medicaid Co-insur Med B	112,064.48	50,168.02
10200-040	A/R Medicaid SNF R&B	112,392.21	245,423.89
10200-060	A/R Medicaid RH R&B	44,058.10	39,271.50
10200-070	A/R Medicaid RH Applied Income	(9,184.20)	(7,363.20)
10300-040	A/R Medicare A R&B	100,779.76	37,528.15
10300-090	A/R Medicare B Services	24,436.50	75,674.25
10600-030	A/R Private Co-insur Med B	522.72	522.72
10600-040	A/R Private SNF R&B	82,786.24	34,753.38
10600-060	A/R Private RH R&B	21,053.80	34,868.80
10700-020	A/R J.H.T. Co-insur Med A	8,117.00	11,281.00
10700-030	A/R J.H.T. Co-insur Med B	26,854.58	14,610.60
10700-080	A/R J.H.T. Ancillaries	7,611.72	34,512.54
10800-080	A/R Other Ancillaries	945.67	0.00
10950-000	A/R Reserve for Bad Debts	(89,673.92)	(57,690.98)
11400-000	Prepaid Insurance	55,336.34	70,612.99
11600-000	Other Prepaid Expenses	2,387.40	2,489.30
12100-010	Leasehold Improvements	2,609,322.00	2,641,057.91
12100-020	Accum Dep Leasehold Improveme	(1,633,805.17)	(1,694,689.06)
12200-010	Equipment	1,141,036.35	1,200,438.17
12200-020	Accum Dep Equipment	(986,039.06)	(1,021,662.13)
12300-010	Software	50,367.39	50,367.39
12300-020	Accum Dep Software	(50,367.39)	(50,367.39)
12400-010	Auto	57,365.00	57,365.00
12400-020	Accum Dep Auto	(57,365.00)	(57,365.00)
13000-000	Contruction In Progress	2,046,545.26	4,315,591.12
20050-000	Accounts Payable Trade	(1,011,174.94)	(1,284,564.56)
20075-000	Accrued Other Expenses	(6,504.78)	(84,547.10)
20100-010	Due to/from C.R.R.C.	(37,555.45)	29,652.48
20100-030	Due to/from Other Affiliates	(6,369.93)	(6,369.93)
20200-020	Due to Medicaid Other-Actual	(9,818.81)	(5,957.68)
20200-080	Due to S.S.A.	(36,890.18)	(32,654.65)
20500-000	Patient Exchange	3,114.96	1,327.72
22000-010	FICA & Medicare Taxes Withheld	0.01	0.01
22000-060	Flex Spending Acct Dependant	(5,753.37)	(5,846.75)
22000-070	Flex Spending Acct Medical	(1,284.68)	(983.91)
22000-090	Insurance Vision	151.30	234.44
23000-010	Accrued Salaries	(52,909.50)	(70,883.97)
23000-020	Accrued Vacation	(208,915.10)	(250,253.50)
23000-040	Accrued Payroll Tax	(19,959.89)	(24,497.32)

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Account	Description	CAID PP-1 12/31/2021	CAID CP 12/31/2022
29100-000	Retained Earnings-General Fund	(2,412,165.32)	(2,633,203.67)
Subtotal : None		221,039.86	2,731,245.83
Total [100] Balance Sheet		221,039.86	2,731,245.83

Group : [200] Revenue and Expenses
Subgroup : None

31100-010	R&B Medicaid SNF	(4,564,088.00)	(4,442,898.20)
31100-020	R&B Medicaid RH	(1,311,200.00)	(952,600.00)
31200-010	R&B Medicare A	(302,110.00)	(380,781.00)
31600-010	R&B Private SNF	(993,000.00)	(888,500.00)
31600-020	R&B Private RH	(310,400.00)	(309,000.00)
32100-010	Resource Income Mcaid SNF	(138,478.00)	(149,379.00)
34100-010	Physical Therapy Med A	(60,385.92)	(62,786.60)
34100-020	Physical Therapy Med B	(582,971.66)	(347,631.28)
34100-040	Phsyical Therapy J.H.T.	(3,217.86)	(14,642.12)
34100-050	Physical Therapy Other Insuran	(8,377.56)	0.00
34200-010	Occupational Therapy Med A	(66,474.28)	(88,500.92)
34200-020	Occupational Therapy Med B	(508,902.14)	(499,578.74)
34200-040	Occupational Therapy J.H.T.	(4,091.60)	(17,271.17)
34200-050	Occupational Therapy Other In	(7,719.36)	0.36
34300-010	Speech Therapy Med A	(18,612.46)	(14,352.82)
34300-020	Speech Therapy Med B	(194,382.28)	(84,861.64)
34400-010	Pharmacy Med A	(25,453.16)	(26,287.56)
34400-040	Pharmacy J.H.T.	(905.76)	(0.24)
34500-020	Vaccines Med B	0.00	(3,000.00)
34600-010	Oxygen Med A	(62.00)	0.00
34700-010	Lab Med A	(2,250.32)	(4,060.40)
34800-010	Xray/EKG Med A	(552.00)	(1,726.00)
34900-010	Ambulance Med A	(0.16)	0.00
35400-010	Medical Supplies Med A	(724.00)	(470.40)
37100-010	Contractual Adj Med A	152,161.15	215,508.57
37100-020	Contractual Adj Med B	701,605.27	541,735.43
37100-030	Contractual Adjust Medicaid	3,306,545.17	2,976,140.26
37510-000	Adjustments/Settlements Mcaid	(2,760.11)	(46,389.11)
37520-000	Adjustments/Settlements Mcare	91,978.21	(121.00)
37540-000	Adjustments/Settlements J.H.T.	139.40	129.00
37550-000	Adjustments/Setlmnt Other Ins	(40.00)	0.00
37560-000	User Fee Payback	25,732.88	25,093.76
37700-000	Prior Year Retro Adjustments	19,226.73	1,782.74
38100-000	Bad Debt Recovery	(678.15)	0.15
39300-000	Gifts Unrestricted	(1,850.00)	(461,201.70)
39450-000	Subsidy from CC for Operations	(2,108,744.05)	(2,799,999.95)
39460-000	Subsidy from CC for Capital	(426,149.38)	(2,825,671.01)
39500-000	Interest Income	(113.74)	(0.26)
39600-000	Misc Income	0.45	(4,118.03)
40110-000	Administrator Fees	151,934.03	179,597.00

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Account	Description	CAID PP-1 12/31/2021	CAID CP 12/31/2022
40130-000	Other Consultants	159,563.44	199,093.38
41100-000	Payroll/Billing Processing Fe	11,341.90	12,186.22
41200-000	Software License Fees	201.00	433.00
41310-000	Accounting Fees Other	31,841.00	37,968.25
41500-000	System/Computer Work	106,134.71	103,602.40
41520-000	Cyber/Privacy/Breach Insurance	2,175.76	3,252.00
41610-000	Purch Serv Adm & Gen C.R.R.C.	468,524.67	516,025.76
41620-000	Purch Serv Telephone C.R.R.C.	18,672.05	18,588.93
41710-000	Licenses & Dues Pat Related	9,687.18	7,307.20
41720-000	Licenses & Dues Non-Pat Relat	1,285.80	1,566.58
45100-000	Advertising-Help Wanted	822.67	943.06
45300-000	Motor Vehicle Expenses	3,190.50	2,449.62
45330-000	Insurance- Auto	9,258.42	9,258.00
45350-000	Travel-Conventions & Meetings	(0.02)	0.00
45520-000	Education/Training Pat Related	37,232.79	34,684.66
45530-000	Education/Training Non-Pat Re	0.00	3,289.00
45600-000	Bank Chgs/Fines/Late Fees	14,592.90	12,912.21
45810-000	Postage/Freight/Shipping	227.98	276.87
45820-000	Office Supplies	10,523.48	18,453.03
45830-000	Telephone Expense	4,718.73	4,834.43
45840-000	Furnishings	8,444.13	5,319.99
45850-000	Miscellaneous Expense	491.81	1,528.23
47000-000	Bad Debt Expense	40,999.82	35,500.00
48100-000	FICA & Medicare Taxes	193,005.71	228,489.33
48150-000	FMLA Tax	19,269.71	20,477.11
48200-000	Workers' Compensation	46,301.48	38,744.54
48310-000	Insurance Health/Dental	321,183.46	405,976.09
48320-000	Insurance Life	8,328.54	8,650.74
48330-000	Insurance Disability	19,922.58	20,983.39
48500-000	Pension Contributions	102,284.97	112,523.07
48610-000	Other Benefits-Nursing	8,407.74	12,436.91
48620-000	Other Benefits-Non-Nursing	9,958.73	6,327.64
49200-000	Depreciation-Leasehold Improv	69,850.00	60,883.75
49300-000	Depreciation-Equipment	33,105.19	35,623.07
49500-000	Rent-Real Estate	323,400.00	323,400.00
51100-000	Plant Purch Serv C.R.R.C.	153,001.68	162,564.06
51200-000	Utilities Purch Serv C.R.R.C.	147,278.23	188,532.98
51300-000	Fees & Permits	0.00	631.00
51400-000	Equipment Rentals/Lease	188.52	3,739.48
51500-010	General Supplies SNF	4,285.20	14,773.50
51500-020	General Supplies RH	609.41	1,540.04
51600-010	Repairs SNF	2,533.95	16,778.94
51600-020	Repairs RH	0.00	791.00
51700-000	Other Plant Expense	7,349.78	12,040.57
52200-000	Dietician Purch Serv	49,256.51	57,365.85
52300-000	Dietary Food	368.75	0.25

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Account	Description	CAID PP-1 12/31/2021	CAID CP 12/31/2022
52400-000	Dietary Enteral Supplements	11,203.13	2,566.24
52500-000	Dietary Purch Serv C.R.R.C.	1,059,240.34	1,057,083.90
52600-000	Dietary Supplies & Expense	2,316.74	4,647.89
53100-010	Laundry Purch Serv SNF C.R.R.	22,298.48	5,501.27
53100-020	Laundry Purch Serv RH C.R.R.C.	4,722.95	1,006.54
53200-010	Laundry Linen & Bedding SNF	6,986.77	8,140.19
53200-020	Laundry Linen & Bedding RH	5,461.91	226.07
53300-020	Laundry Supplies & Exp RH	0.00	466.44
54100-000	Housekeeping Purch Serv C.R.R	485,705.86	500,906.24
54200-000	Housekeeping Supplies & Expense	0.00	1,282.05
60110-000	DON Salary	130,184.17	134,985.35
60120-000	RN Salaries SNF	731,967.42	952,123.36
60130-000	LPN Salaries SNF	298,369.94	245,824.03
60140-000	CNA Salaries SNF	1,011,652.48	1,148,974.14
6020.10	DON P/S	0.00	8,305.00
60210-000	RN Salaries RH	105,321.11	108,096.62
60230-000	Nursing Outsource - ALL	0.42	0.25
6035.2	RN Nursing PS	6,457.91	6,050.00
6042.2	LPN PURCHASED SERVICE	6,277.54	62,684.00
6052.3	NA PURCHASED SERVICE	8,167.48	36,590.00
60550-000	Medical Records Salaries	61,956.16	116,559.22
60560-000	Social Services Salaries	53,732.21	74,514.69
60610-000	Pharmacy Consultant	5,196.67	5,075.40
60620-000	Medical Director	19,600.00	24,000.00
60640-000	Psychiatric Consultant	9,600.00	9,600.00
60660-000	Physician Services Other	6,250.00	9,000.00
60710-000	Legend Drugs (non-reimburs)	3,988.12	4,098.15
60750-010	Routine Nursing Supplies SNF	393,706.56	292,100.29
60750-020	Routine Nursing Supplies RH	1,188.70	2,297.58
60820-000	Employee Physicals	370.00	947.00
65100-010	PT Med A	18,117.41	16,444.96
65100-020	PT Med B	181,010.48	106,791.76
65100-030	PT Private	164.00	144.54
65100-040	PT J.H.T.	2,723.96	2,444.31
65200-010	OT Med A	17,946.79	20,290.45
65200-020	OT Med B	162,742.69	147,035.34
65200-030	OT Private	75.00	399.96
65200-040	OT J.H.T.	2,533.19	2,928.64
65300-010	ST Med A	3,747.63	4,498.39
65300-020	ST Med B	62,917.47	26,237.55
65400-010	Pharmacy Med A	16,295.67	15,617.97
65500-020	Vaccines Med B	2,808.61	3,610.01
65600-010	Oxygen Med A	31.00	156.00
65600-050	Oxygen Other Insurance	3,378.01	3,288.98
65700-010	Lab Med A	1,186.98	1,752.57
65700-050	Lab Other Insurance	989.23	395.77

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Account	Description	CAID PP-1	CAID CP
		12/31/2021	12/31/2022
65900-010	Xray/EKG Med A	1,226.00	2,179.79
65900-020	Xray/EKG Med B	522.84	0.00
65900-050	Xray/EKG Other Insurance	192.17	25.83
66100-010	Ambulance Med A	400.00	2,354.48
66100-030	Ambulance Private	0.00	291.14
66100-050	Ambulance Other Insurance	4,461.88	0.03
66200-050	IV Therapy Other Insurance	34.56	0.44
66500-010	Medical Supplies Med A	451.41	716.50
66500-050	Medical Supplies Other Insura	11,074.84	3,104.09
70100-000	Recreational Therapy Salaries	137,311.83	192,174.54
70200-000	Recreational Therapy Purch Se	4,000.00	7,750.00
70300-010	Recr Ther Supplies & Exp SNF	5,034.09	8,330.84
70300-020	Recr Ther Supplies & Exp RH	4,974.13	5,907.13
CLA 39500-001	Federal & State Relief Grant Revenue	(583,765.00)	(406,674.00)
Subtotal : None		(221,039.86)	(2,731,245.83)
Total [200] Revenue and Expenses		(221,039.86)	(2,731,245.83)
Sum of Account Groups		0.00	0.00
Net (Income) Loss		0.00	0.00

Tickmarks

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Period Ending: **12/31/2022**
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Workpaper: **T:02 - SNF-CR Groupings**

Account	Description	CAID CP 12/31/2022	CAID PP-1 12/31/2021
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
10100-000	Cash-Checking Account - BOA	1,057,133.55	321,447.90
10110-000	Cash On Hand	500.00	500.00
Subtotal : None		1,057,633.55	321,947.90
Total [S6L1.1C1]	Cash and Cash Equivalents	1,057,633.55	321,947.90
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A/ R Self-Pay Patients (Private)]			
10600-030	A/R Private Co-insur Med B	522.72	522.72
10600-040	A/R Private SNF R&B	34,753.38	82,786.24
10600-060	A/R Private RH R&B	34,868.80	21,053.80
10700-020	A/R J.H.T. Co-insur Med A	11,281.00	8,117.00
10700-030	A/R J.H.T. Co-insur Med B	14,610.60	26,854.58
10700-080	A/R J.H.T. Ancillaries	34,512.54	7,611.72
10800-080	A/R Other Ancillaries	0.00	945.67
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		130,549.04	147,891.73
Subgroup : [S6L1.5C1A/r Medicare Non Managed Care]			
10300-040	A/R Medicare A R&B	37,528.15	100,779.76
10300-090	A/R Medicare B Services	75,674.25	24,436.50
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		113,202.40	125,216.26
Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care]			
10200-020	A/R Medicaid Co-insur Med A	14,761.70	27,737.79
10200-030	A/R Medicaid Co-insur Med B	50,168.02	112,064.48
10200-040	A/R Medicaid SNF R&B	245,423.89	112,392.21
10200-060	A/R Medicaid RH R&B	39,271.50	44,058.10
10200-070	A/R Medicaid RH Applied Income	(7,363.20)	(9,184.20)
20200-020	Due to Medicaid Other-Actual	(5,957.68)	(9,818.81)
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care		336,304.23	277,249.57
Total [S6L1.5C1]	Payer Accounts Receivable	580,055.67	550,357.56
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
10950-000	A/R Reserve for Bad Debts	(57,690.98)	(89,673.92)
Subtotal : None		(57,690.98)	(89,673.92)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(57,690.98)	(89,673.92)
Group : [S6L1.8C1]	Receivable from Affiliates/Related Parties		
Subgroup : None			
20100-010	Due to/from C.R.R.C.	29,652.48	(37,555.45)
Subtotal : None		29,652.48	(37,555.45)
Total [S6L1.8C1]	Receivable from Affiliates/Related Parties	29,652.48	(37,555.45)
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
11400-000	Prepaid Insurance	70,612.99	55,336.34
Subtotal : None		70,612.99	55,336.34
Total [S6L1.13C1]	Prepaid Insurance	70,612.99	55,336.34
Group : [S6L1.15C1]	Other Prepaid Expenses		
Subgroup : None			
11600-000	Other Prepaid Expenses	2,489.30	2,387.40
Subtotal : None		2,489.30	2,387.40
Total [S6L1.15C1]	Other Prepaid Expenses	2,489.30	2,387.40
Group : [S6L1.17C1]	Other Current Assets		
Subgroup : None			

10150-000	Payroll In Transit	0.00	(157.93)	
20500-000	Patient Exchange	1,327.72	3,114.96	
Subtotal : None		1,327.72	2,957.03	
Total [S6L1.17C1]	Other Current Assets	1,327.72	2,957.03	
Group : [S6L2.3C1] Improvements - Cost				
Subgroup : [S6L2.3C1] Leasehold Improvements				
12100-010	Leasehold Improvements	2,641,057.91	2,609,322.00	
Subtotal [S6L2.3C1B] Leasehold Improvements		2,641,057.91	2,609,322.00	31,735.91
Subgroup : [S6L2.3C1A/D] Leasehold Improvements				
12100-020	Accum Dep Leasehold Improvements	(1,694,689.06)	(1,633,805.17)	
Subtotal [S6L2.3C1E] A/D Leasehold Improvements		(1,694,689.06)	(1,633,805.17)	(60,883.89)
Total [S6L2.3C1]	Improvements - Cost	946,368.85	975,516.83	
Group : [S6L2.4C1] Equipment				
Subgroup : [S6L2.4C1] Equipment Cost				
12200-010	Equipment	1,200,438.17	1,141,036.35	
Subtotal [S6L2.4C1A] Equipment Cost		1,200,438.17	1,141,036.35	59,401.82
Subgroup : [S6L2.4C1A/D] Equipment				
12200-020	Accum Dep Equipment	(1,021,662.13)	(986,039.06)	
Subtotal [S6L2.4C1B] A/D Equipment		(1,021,662.13)	(986,039.06)	(35,623.07)
Total [S6L2.4C1]	Equipment	178,776.04	154,997.29	
Group : [S6L2.5C1] Software/Limited Life Assets				
Subgroup : [S6L2.5C1] Software Cost				
12300-010	Software	50,367.39	50,367.39	
Subtotal [S6L2.5C1A] Software Cost		50,367.39	50,367.39	0.00
Subgroup : [S6L2.5C1A/D] Software				
12300-020	Accum Dep Software	(50,367.39)	(50,367.39)	
Subtotal [S6L2.5C1B] A/D Software		(50,367.39)	(50,367.39)	0.00
Total [S6L2.5C1]	Software/Limited Life Assets	0.00	0.00	
Group : [S6L2.6C1] Motor Vehicle - Cost				
Subgroup : [S6L2.6C1] Motor Vehicle Cost				
12400-010	Auto	57,365.00	57,365.00	
Subtotal [S6L2.6C1A] Motor Vehicle Cost		57,365.00	57,365.00	0.00
Subgroup : [S6L2.6C1A/D] Motor Vehicles				
12400-020	Accum Dep Auto	(57,365.00)	(57,365.00)	
Subtotal [S6L2.6C1B] A/D Motor Vehicles		(57,365.00)	(57,365.00)	0.00
Total [S6L2.6C1]	Motor Vehicle - Cost	0.00	0.00	
Group : [S6L3.4C1] Construction in Progress				
Subgroup : None				
13000-000	Construction In Progress	4,315,591.12	2,046,545.26	
Subtotal : None		4,315,591.12	2,046,545.26	
Total [S6L3.4C1]	Construction in Progress	4,315,591.12	2,046,545.26	
Group : [S6L5.1C1] Trade Payable				
Subgroup : None				
20050-000	Accounts Payable Trade	(1,284,564.56)	(1,011,174.94)	
20200-080	Due to S.S.A.	(32,654.65)	(36,890.18)	
Subtotal : None		(1,317,219.21)	(1,048,065.12)	
Total [S6L5.1C1]	Trade Payable	(1,317,219.21)	(1,048,065.12)	
Group : [S6L5.2C1] Accrued Expenses				
Subgroup : None				
20075-000	Accrued Other Expenses	(84,547.10)	(6,504.78)	
Subtotal : None		(84,547.10)	(6,504.78)	
Total [S6L5.2C1]	Accrued Expenses	(84,547.10)	(6,504.78)	

Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities

Subgroup : [S6L5.7C1] Accrued Salaries

23000-010	Accrued Salaries	(70,883.97)	(52,909.50)
23000-020	Accrued Vacation	(250,253.50)	(208,915.10)
Subtotal [S6L5.7C1A] Accrued Salaries		(321,137.47)	(261,824.60)

Subgroup : [S6L5.7C1] Accrued Payroll Taxes Withheld

22000-010	FICA & Medicare Taxes Withheld	0.01	0.01
Subtotal [S6L5.7C1B] Accrued Payroll Taxes Withheld		0.01	0.01

Subgroup : [S6L5.7C1] Accrued Payroll Taxes Payable

23000-040	Accrued Payroll Tax	(24,497.32)	(19,959.89)
Subtotal [S6L5.7C1C] Accrued Payroll Taxes Payable		(24,497.32)	(19,959.89)

Subgroup : [S6L5.7C1] Other Payroll Liabilities

22000-060	Flex Spending Acct Dependant	(5,846.75)	(5,753.37)
22000-070	Flex Spending Acct Medical	(983.91)	(1,284.68)
22000-090	Insurance Vision	234.44	151.30
Subtotal [S6L5.7C1D] Other Payroll Liabilities		(6,596.22)	(6,886.75)

Total [S6L5.7C1] Accrued Salaries & Payroll Liabilities		(352,231.00)	(288,671.23)
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Group : [S6L6.2C1] Due to Related Parties, Subsidiaries & Affiliates

Subgroup : None

20100-030	Due to/from Other Affiliates	(6,369.93)	(6,369.93)
Subtotal : None		(6,369.93)	(6,369.93)
Total [S6L6.2C1] Due to Related Parties, Subsidiaries &		(6,369.93)	(6,369.93)

Group : [S6L8B.4C1] Owners Equity Balance-Retained Earnings

Subgroup : None

29100-000	Retained Earnings-General Fund	(2,633,203.67)	(2,412,165.32)
Subtotal : None		(2,633,203.67)	(2,412,165.32)
Total [S6L8B.4C1] Owners Equity Balance-Retained Earnings		(2,633,203.67)	(2,412,165.32)

Group : [S2L1.1C1] Private Pay

Subgroup : None

31600-010	R&B Private SNF	(888,500.00)	(993,000.00)
31600-020	R&B Private RH	(309,000.00)	(310,400.00)
37540-000	Adjustments/Settlements J.H.T.	129.00	139.40
Subtotal : None		(1,197,371.00)	(1,303,260.60)
Total [S2L1.1C1] Private Pay		(1,197,371.00)	(1,303,260.60)

Group : [S2L1.4C1] Medicare-Fee-For-Service

Subgroup : None

31200-010	R&B Medicare A	(380,781.00)	(302,110.00)
Subtotal : None		(380,781.00)	(302,110.00)
Total [S2L1.4C1] Medicare-Fee-For-Service		(380,781.00)	(302,110.00)

Group : [S2L1.6C1] MassHealth Fee-for-Service

Subgroup : None

31100-010	R&B Medicaid SNF	(4,442,898.20)	(4,564,088.00)
37100-030	Contractual Adjust Medicaid	2,976,140.26	3,306,545.17
37510-000	Adjustments/Settlements Medicaid	(46,389.11)	(2,760.11)
Subtotal : None		(1,513,147.05)	(1,260,302.94)
Total [S2L1.6C1] MassHealth Fee-for-Service		(1,513,147.05)	(1,260,302.94)

Group : [S2L1.12C1] Medicaid Patient Paid Amount

Subgroup : None

32100-010	Resource Income Medicaid SNF	(149,379.00)	(138,478.00)
Subtotal : None		(149,379.00)	(138,478.00)
Total [S2L1.12C1] Medicaid Patient Paid Amount		(149,379.00)	(138,478.00)

Group : [S2L1.13C1] DTA & EAEDC

Subgroup : None

31100-020	R&B Medicaid RH	(952,600.00)	(1,311,200.00)
Subtotal : None		(952,600.00)	(1,311,200.00)
Total [S2L1.13C1] DTA & EAEDC		(952,600.00)	(1,311,200.00)

Group : [S2L1.1C2]	Ancillary-Private Pay		
Subgroup : None			
34100-040	Physical Therapy J.H.T.	(14,642.12)	(3,217.86)
34200-040	Occupational Therapy J.H.T.	(17,271.17)	(4,091.60)
34400-040	Pharmacy J.H.T.	(0.24)	(905.76)
Subtotal : None		(31,913.53)	(8,215.22)
Total [S2L1.1C2]	Ancillary-Private Pay	(31,913.53)	(8,215.22)

Group : [S2L1.4C2]	Ancillary-Medicare Fee-for-Service		
Subgroup : None			
34100-010	Physical Therapy Med A	(62,786.60)	(60,385.92)
34100-020	Physical Therapy Med B	(347,631.28)	(582,971.66)
34200-010	Occupational Therapy Med A	(88,500.92)	(66,474.28)
34200-020	Occupational Therapy Med B	(499,578.74)	(508,902.14)
34300-010	Speech Therapy Med A	(14,352.82)	(18,612.46)
34300-020	Speech Therapy Med B	(84,861.64)	(194,382.28)
34400-010	Pharmacy Med A	(26,287.56)	(25,453.16)
34500-020	Vaccines Med B	(3,000.00)	0.00
34600-010	Oxygen Med A	0.00	(62.00)
34700-010	Lab Med A	(4,060.40)	(2,250.32)
34800-010	Xray/EKG Med A	(1,726.00)	(552.00)
34900-010	Ambulance Med A	0.00	(0.16)
35400-010	Medical Supplies Med A	(470.40)	(724.00)
37100-010	Contractual Adj Med A	215,508.57	152,161.15
37100-020	Contractual Adj Med B	541,735.43	701,605.27
Subtotal : None		(376,012.36)	(607,003.96)
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(376,012.36)	(607,003.96)

Group : [S2L1.5C2]	Ancillary-Medicare Managed Care (Part C)		
Subgroup : None			
34100-050	Physical Therapy Other Insuran	0.00	(8,377.56)
34200-050	Occupational Therapy Other In	0.36	(7,719.36)
Subtotal : None		0.36	(16,096.92)
Total [S2L1.5C2]	Ancillary-Medicare Managed Care (Part C)	0.36	(16,096.92)

Group : [S2L3.2C1]	Endowment & Other Non Recoverable Revenue		
Subgroup : None			
39300-000	Gifts Unrestricted	(461,201.70)	(1,850.00)
39450-000	Subsidy from CC for Operations	(2,799,999.95)	(2,108,744.05)
39460-000	Subsidy from CC for Capital	(2,825,671.01)	(426,149.38)
CLA 39500-001	Federal & State Relief Grant Revenue	(406,674.00)	(583,765.00)
Subtotal : None		(6,493,546.66)	(3,120,508.43)
Total [S2L3.2C1]	Endowment & Other Non Recoverable Revenue	(6,493,546.66)	(3,120,508.43)

Group : [S2L3.5C1]	Recovery of Bad Debts		
Subgroup : None			
38100-000	Bad Debt Recovery	0.15	(678.15)
Subtotal : None		0.15	(678.15)
Total [S2L3.5C1]	Recovery of Bad Debts	0.15	(678.15)

Group : [S2L3.6C1]	Prior Year Retroactive Revenue		
Subgroup : None			
37520-000	Adjustments/Settlements Mcare	(121.00)	91,978.21
37550-000	Adjustments/Setlmnt Other Ins	0.00	(40.00)
Subtotal : None		(121.00)	91,938.21
Total [S2L3.6C1]	Prior Year Retroactive Revenue	(121.00)	91,938.21

Group : [S2L3.7C1]	Interest Income		
Subgroup : None			
39500-000	Interest Income	(0.26)	(113.74)
Subtotal : None		(0.26)	(113.74)
Total [S2L3.7C1]	Interest Income	(0.26)	(113.74)

Group : [S2L3.9C1]	Administrative & General Recoverable Income		
Subgroup : None			
39600-000	Misc Income	(4,118.03)	0.45
Subtotal : None		(4,118.03)	0.45
Total [S2L3.9C1]	Administrative & General Recoverable Income	(4,118.03)	0.45

Group : [S3L1.1C1] Director of Nurses Salary			
Subgroup : None			
60110-000	DON Salary	134,985.35	130,184.17
Subtotal : None		134,985.35	130,184.17
Total [S3L1.1C1]	Director of Nurses Salary	134,985.35	130,184.17
Group : [S3L1.5C1] Director of Nurses Purchased Service Tempory Agency Staff			
Subgroup : None			
6020.10	DON P/S	8,305.00	0.00
Subtotal : None		8,305.00	0.00
Total [S3L1.5C1]	Director of Nurses Purchased Service	8,305.00	0.00
Group : [S3L1.7C1] Registered Nurses Salaries			
Subgroup : None			
60120-000	RN Salaries SNF	952,123.36	731,967.42
60210-000	RN Salaries RH	108,096.62	105,321.11
Subtotal : None		1,060,219.98	837,288.53
Total [S3L1.7C1]	Registered Nurses Salaries	1,060,219.98	837,288.53
Group : [S3L1.11C1] Registered Nurses Purchased Service Tempory Agency Staff			
Subgroup : None			
60230-000	Nursing Outsource - ALL	0.25	0.42
6035.2	RN Nursing PS	6,050.00	6,457.91
Subtotal : None		6,050.25	6,458.33
Total [S3L1.11C1]	Registered Nurses Purchased Service	6,050.25	6,458.33
Group : [S3L1.12C1] Licensed Practical Nurses Salary			
Subgroup : None			
60130-000	LPN Salaries SNF	245,824.03	298,369.94
Subtotal : None		245,824.03	298,369.94
Total [S3L1.12C1]	Licensed Practical Nurses Salary	245,824.03	298,369.94
Group : [S3L1.16C1] Licensed Practical Nurses Purchased Service Tempory Agency Staff			
Subgroup : None			
6042.2	LPN PURCHASED SERVICE	62,684.00	6,277.54
Subtotal : None		62,684.00	6,277.54
Total [S3L1.16C1]	Licensed Practical Nurses Purchased	62,684.00	6,277.54
Group : [S3L1.17C1] Certified Nurses Aides Salaries			
Subgroup : None			
60140-000	CNA Salaries SNF	1,148,974.14	1,011,652.48
Subtotal : None		1,148,974.14	1,011,652.48
Total [S3L1.17C1]	Certified Nurses Aides Salaries	1,148,974.14	1,011,652.48
Group : [S3L1.21C1] Certified Nurses Aides Purchased Service Tempory Agency Staff			
Subgroup : None			
6052.3	NA PURCHASED SERVICE	36,590.00	8,167.48
Subtotal : None		36,590.00	8,167.48
Total [S3L1.21C1]	Certified Nurses Aides Purchased Ser	36,590.00	8,167.48
Group : [S3L2.1C1] Administration Salaries			
Subgroup : [S3L2.1C1] Administrator Salaries			
40110-000	Administrator Fees	179,597.00	151,934.03
Subtotal [S3L2.1C1A] Administrator Salaries		179,597.00	151,934.03
Total [S3L2.1C1]	Administration Salaries	179,597.00	151,934.03
Group : [S3L2.10C1] Clerical Staff Purchased Service			
Subgroup : None			
41610-000	Purch Serv Adm & Gen C.R.R.C.	516,025.76	468,524.67
Subtotal : None		516,025.76	468,524.67
Total [S3L2.10C1]	Clerical Staff Purchased Service	516,025.76	468,524.67
Group : [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping Services			
Subgroup : None			
41100-000	Payroll/Billing Processing Fe	12,186.22	11,341.90
Subtotal : None		12,186.22	11,341.90

Total [S3L2.11C1]	Electronic Data Processing, Payroll &	12,186.22	11,341.90
Group : [S3L2.12C1]	Office Supplies		
Subgroup : None			
41200-000	Software License Fees	433.00	201.00
41500-000	System/Computer Work	103,602.40	106,134.71
45810-000	Postage/Freight/Shipping	276.87	227.98
45820-000	Office Supplies	18,453.03	10,523.48
45840-000	Furnishings	5,319.99	8,444.13
51500-020	General Supplies RH	1,540.04	609.41
Subtotal : None		129,625.33	126,140.71
Total [S3L2.12C1]	Office Supplies	129,625.33	126,140.71
Group : [S3L2.13C1]	Telecommunications (e.g. Internet & Phone)		
Subgroup : None			
41620-000	Purch Serv Telephone C.R.R.C.	18,588.93	18,672.05
45830-000	Telephone Expense	4,834.43	4,718.73
Subtotal : None		23,423.36	23,390.78
Total [S3L2.13C1]	Telecommunications (e.g. Internet & P	23,423.36	23,390.78
Group : [S3L2.15C1]	Travel, Conventions & Meetings		
Subgroup : None			
45350-000	Travel-Conventions & Meetings	0.00	(0.02)
Subtotal : None		0.00	(0.02)
Total [S3L2.15C1]	Travel, Conventions & Meetings	0.00	(0.02)
Group : [S3L2.16C1]	Advertising: Help Wanted		
Subgroup : None			
45100-000	Advertising-Help Wanted	943.06	822.67
Subtotal : None		943.06	822.67
Total [S3L2.16C1]	Advertising: Help Wanted	943.06	822.67
Group : [S3L2.17C1]	Licenses & Dues: Patient Care Related Portion		
Subgroup : None			
41710-000	Licenses & Dues Pat Related	7,307.20	9,687.18
Subtotal : None		7,307.20	9,687.18
Total [S3L2.17C1]	Licenses & Dues: Patient Care Related	7,307.20	9,687.18
Group : [S3L2.19C1]	Accounting Services (not related to Appeals)		
Subgroup : None			
41310-000	Accounting Fees Other	37,968.25	31,841.00
Subtotal : None		37,968.25	31,841.00
Total [S3L2.19C1]	Accounting Services (not related to A	37,968.25	31,841.00
Group : [S3L2.20C1]	Insurance: Malpractice & General Liability		
Subgroup : None			
41520-000	Cyber/Privacy/Breach Insurance	3,252.00	2,175.76
Subtotal : None		3,252.00	2,175.76
Total [S3L2.20C1]	Insurance: Malpractice & General Liat	3,252.00	2,175.76
Group : [S3L2.22C1]	Other A & G Expenses		
Subgroup : None			
37700-000	Prior Year Retro Adjustments	1,782.74	19,226.73
40130-000	Other Consultants	199,093.38	159,563.44
45850-000	Miscellaneous Expense	1,528.23	491.81
Subtotal : None		202,404.35	179,281.98
Total [S3L2.22C1]	Other A & G Expenses	202,404.35	179,281.98
Group : [S3L2B.2C1]	Licenses & Dues Not Patient Related to Resident Care		
Subgroup : None			
41720-000	Licenses & Dues Non-Pat Relat	1,566.58	1,285.80
51300-000	Fees & Permits	631.00	0.00
Subtotal : None		2,197.58	1,285.80
Total [S3L2B.2C1]	Licenses & Dues Not Patient Related t	2,197.58	1,285.80
Group : [S3L2B.11C1]	Fines, Late Fees, Penalties including Interest		
Subgroup : None			
45600-000	Bank Chgs/Fines/Late Fees	12,912.21	14,592.90

Subtotal : None		12,912.21	14,592.90
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including I	12,912.21	14,592.90
Group : [S3L2B.14C1]Bad Debt Expenses			
Subgroup : None			
47000-000	Bad Debt Expense	35,500.00	40,999.82
Subtotal : None		35,500.00	40,999.82
Total [S3L2B.14C1]	Bad Debt Expenses	35,500.00	40,999.82
Group : [S3L2B.15C1]User Fee Assessment			
Subgroup : None			
37560-000	User Fee Payback	25,093.76	25,732.88
Subtotal : None		25,093.76	25,732.88
Total [S3L2B.15C1]	User Fee Assessment	25,093.76	25,732.88
Group : [S3L3.8C1] Plant Operations: Purchased Service			
Subgroup : None			
51100-000	Plant Purch Serv C.R.R.C.	162,564.06	153,001.68
Subtotal : None		162,564.06	153,001.68
Total [S3L3.8C1]	Plant Operations: Purchased Service	162,564.06	153,001.68
Group : [S3L3.9C1] Plant Operations: Supplies & Expenses			
Subgroup : None			
51500-010	General Supplies SNF	14,773.50	4,285.20
51600-010	Repairs SNF	16,778.94	2,533.95
51600-020	Repairs RH	791.00	0.00
51700-000	Other Plant Expense	12,040.57	7,349.78
Subtotal : None		44,384.01	14,168.93
Total [S3L3.9C1]	Plant Operations: Supplies & Expense	44,384.01	14,168.93
Group : [S3L3.10C1] Plant Operatins: Utilities			
Subgroup : None			
51200-000	Utilities Purch Serv C.R.R.C.	188,532.98	147,278.23
Subtotal : None		188,532.98	147,278.23
Total [S3L3.10C1]	Plant Operatins: Utilities	188,532.98	147,278.23
Group : [S3L3.16C1] Dietician: Purchased Service			
Subgroup : None			
52200-000	Dietician Purch Serv	57,365.85	49,256.51
Subtotal : None		57,365.85	49,256.51
Total [S3L3.16C1]	Dietician: Purchased Service	57,365.85	49,256.51
Group : [S3L3.21C1] Dietary: Food			
Subgroup : None			
52300-000	Dietary Food	0.25	368.75
52400-000	Dietary Enteral Supplements	2,566.24	11,203.13
Subtotal : None		2,566.49	11,571.88
Total [S3L3.21C1]	Dietary: Food	2,566.49	11,571.88
Group : [S3L3.22C1] Dietary: Purchased Service			
Subgroup : None			
52500-000	Dietary Purch Serv C.R.R.C.	1,057,083.90	1,059,240.34
Subtotal : None		1,057,083.90	1,059,240.34
Total [S3L3.22C1]	Dietary: Purchased Service	1,057,083.90	1,059,240.34
Group : [S3L3.23C1] Dietary: Supplies & Expenses			
Subgroup : None			
52600-000	Dietary Supplies & Expense	4,647.89	2,316.74
Subtotal : None		4,647.89	2,316.74
Total [S3L3.23C1]	Dietary: Supplies & Expenses	4,647.89	2,316.74
Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service			
Subgroup : [S3L3.27C]Housekeeping Purchased Service			
54100-000	Housekeeping Purch Serv C.R.R	500,906.24	485,705.86
Subtotal [S3L3.27C1A]Housekeeping Purchased Service		500,906.24	485,705.86
Subgroup : [S3L3.27C]Laundry Purchased Service			
53100-010	Laundry Purch Serv SNF C.R.R.	5,501.27	22,298.48

53100-020	Laundry Purch Serv RH C.R.R.C.	1,006.54	4,722.95
Subtotal [S3L3.27C1E Laundry Purchased Service		6,507.81	27,021.43
Total [S3L3.27C1] Housekeeping / Laundry: Purchased :		507,414.05	512,727.29
Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense			
Subgroup : [S3L3.28CHousekeeping Supplies & Expenses			
54200-000	Housekeeping Supplies & Expense	1,282.05	0.00
Subtotal [S3L3.28C1A Housekeeping Supplies & Expenses		1,282.05	0.00
Subgroup : [S3L3.28C Laundry Supplies & Expense			
53300-020	Laundry Supplies & Exp RH	466.44	0.00
Subtotal [S3L3.28C1E Laundry Supplies & Expense		466.44	0.00
Total [S3L3.28C1] Housekeeping / Laundry: Supplies &		1,748.49	0.00
Group : [S3L3.29C1] Housekeepong / Laundry: Linen & Bedding			
Subgroup : None			
53200-010	Laundry Linen & Bedding SNF	8,140.19	6,986.77
53200-020	Laundry Linen & Bedding RH	226.07	5,461.91
Subtotal : None		8,366.26	12,448.68
Total [S3L3.29C1] Housekeepong / Laundry: Linen & Bed		8,366.26	12,448.68
Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries			
Subgroup : None			
60550-000	Medical Records Salaries	116,559.22	61,956.16
Subtotal : None		116,559.22	61,956.16
Total [S3L3.36C1] Unit Clerks & Medical Records: Salari		116,559.22	61,956.16
Group : [S3L3.48C1] Social Service Worker: Salaries			
Subgroup : None			
60560-000	Social Services Salaries	74,514.69	53,732.21
Subtotal : None		74,514.69	53,732.21
Total [S3L3.48C1] Social Service Worker: Salaries		74,514.69	53,732.21
Group : [S3L3.62C1] Direct Restorative Therapy: Consultants			
Subgroup : None			
65100-010	PT Med A	16,444.96	18,117.41
65100-020	PT Med B	106,791.76	181,010.48
65100-030	PT Private	144.54	164.00
65100-040	PT J.H.T.	2,444.31	2,723.96
65200-010	OT Med A	20,290.45	17,946.79
65200-020	OT Med B	147,035.34	162,742.69
65200-030	OT Private	399.96	75.00
65200-040	OT J.H.T.	2,928.64	2,533.19
65300-010	ST Med A	4,498.39	3,747.63
65300-020	ST Med B	26,237.55	62,917.47
Subtotal : None		327,215.90	451,978.62
Total [S3L3.62C1] Direct Restorative Therapy: Consultar		327,215.90	451,978.62
Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries			
Subgroup : None			
70100-000	Recreational Therapy Salaries	192,174.54	137,311.83
Subtotal : None		192,174.54	137,311.83
Total [S3L3.64C1] Recreational Therapy/Activities: Salar		192,174.54	137,311.83
Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service			
Subgroup : None			
70200-000	Recreational Therapy Purch Se	7,750.00	4,000.00
Subtotal : None		7,750.00	4,000.00
Total [S3L3.67C1] Recreational Therapy/Activities: Purch		7,750.00	4,000.00
Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses			
Subgroup : None			
70300-010	Recr Ther Supplies & Exp SNF	8,330.84	5,034.09
70300-020	Recr Ther Supplies & Exp RH	5,907.13	4,974.13
Subtotal : None		14,237.97	10,008.22
Total [S3L3.68C1] Recreational Therapy/Activities: Supp		14,237.97	10,008.22

Group : [S3L3.78C1] Travel: Motor Vehicle Expense			
Subgroup : None			
45300-000	Motor Vehicle Expenses	2,449.62	3,190.50
45330-000	Insurance- Auto	9,258.00	9,258.42
Subtotal : None		11,707.62	12,448.92
Total [S3L3.78C1] Travel: Motor Vehicle Expense		11,707.62	12,448.92

Group : [S3L3.80C1] Variable Job Related Education			
Subgroup : None			
45520-000	Education/Training Pat Related	34,684.66	37,232.79
45530-000	Education/Training Non-Pat Re	3,289.00	0.00
Subtotal : None		37,973.66	37,232.79
Total [S3L3.80C1] Variable Job Related Education		37,973.66	37,232.79

Group : [S3L3.82C1] Physician Services: Medical Director			
Subgroup : None			
60620-000	Medical Director	24,000.00	19,600.00
Subtotal : None		24,000.00	19,600.00
Total [S3L3.82C1] Physician Services: Medical Director		24,000.00	19,600.00

Group : [S3L3.85C1] Physician Services: Employee Physicals			
Subgroup : None			
60820-000	Employee Physicals	947.00	370.00
Subtotal : None		947.00	370.00
Total [S3L3.85C1] Physician Services: Employee Physicals		947.00	370.00

Group : [S3L3.86C1] Physician Services: Other			
Subgroup : None			
60640-000	Psychiatric Consultant	9,600.00	9,600.00
60660-000	Physician Services Other	9,000.00	6,250.00
Subtotal : None		18,600.00	15,850.00
Total [S3L3.86C1] Physician Services: Other		18,600.00	15,850.00

Group : [S3L3.87C1] Legend Drugs			
Subgroup : None			
60710-000	Legend Drugs (non-reimburs)	4,098.15	3,988.12
65400-010	Pharmacy Med A	15,617.97	16,295.67
65500-020	Vaccines Med B	3,610.01	2,808.61
65600-010	Oxygen Med A	156.00	31.00
65600-050	Oxygen Other Insurance	3,288.98	3,378.01
65700-010	Lab Med A	1,752.57	1,186.98
65700-050	Lab Other Insurance	395.77	989.23
65900-010	Xray/EKG Med A	2,179.79	1,226.00
65900-020	Xray/EKG Med B	0.00	522.84
65900-050	Xray/EKG Other Insurance	25.83	192.17
66100-010	Ambulance Med A	2,354.48	400.00
66100-030	Ambulance Private	291.14	0.00
66100-050	Ambulance Other Insurance	0.03	4,461.88
66200-050	IV Therapy Other Insurance	0.44	34.56
Subtotal : None		33,771.16	35,515.07
Total [S3L3.87C1] Legend Drugs		33,771.16	35,515.07

Group : [S3L3.89C1] House Supplies Not Resold			
Subgroup : None			
60750-010	Routine Nursing Supplies SNF	292,100.29	393,706.56
60750-020	Routine Nursing Supplies RH	2,297.58	1,188.70
66500-010	Medical Supplies Med A	716.50	451.41
Subtotal : None		295,114.37	395,346.67
Total [S3L3.89C1] House Supplies Not Resold		295,114.37	395,346.67

Group : [S3L3.90C1] House Supplies Resold to Private Residents			
Subgroup : None			
66500-050	Medical Supplies Other Insurance	3,104.09	11,074.84
Subtotal : None		3,104.09	11,074.84
Total [S3L3.90C1] House Supplies Resold to Private Residents		3,104.09	11,074.84

Group : [S3L3.92C1] Pharmacy Consultant

Subgroup : None			
60610-000	Pharmacy Consultant	5,075.40	5,196.67
Subtotal : None		5,075.40	5,196.67
Total [S3L3.92C1]	Pharmacy Consultant	5,075.40	5,196.67
Group : [S3L4.1C1] Depreciaton			
Subgroup : [S3L4.1C1]Improvements Depreciation			
49200-000	Depreciation-Leasehold Improv	60,883.75	69,850.00
Subtotal [S3L4.1C1B] Improvements Depreciation		60,883.75	69,850.00
Subgroup : [S3L4.1C1]Equipment Depreciation			
49300-000	Depreciation-Equipment	35,623.07	33,105.19
Subtotal [S3L4.1C1C] Equipment Depreciation		35,623.07	33,105.19
Total [S3L4.1C1]	Depreciaton	96,506.82	102,955.19
Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR			
Subgroup : None			
51400-000	Equipment Rentals/Lease	3,739.48	188.52
Subtotal : None		3,739.48	188.52
Total [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR	3,739.48	188.52
Group : [S3L4.14C1] Real Poperty Rent Expense-SNF-CR			
Subgroup : None			
49500-000	Rent-Real Estate	323,400.00	323,400.00
Subtotal : None		323,400.00	323,400.00
Total [S3L4.14C1]	Real Poperty Rent Expense-SNF-CR	323,400.00	323,400.00
Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
48310-000	Insurance Health/Dental	405,976.09	321,183.46
48320-000	Insurance Life	8,650.74	8,328.54
48330-000	Insurance Disability	20,983.39	19,922.58
Subtotal : None		435,610.22	349,434.58
Total [CLA-53.01]	LA-Group Health/Life	435,610.22	349,434.58
Group : [CLA-53.02] LA-Employee Pensions			
Subgroup : None			
48500-000	Pension Contributions	112,523.07	102,284.97
Subtotal : None		112,523.07	102,284.97
Total [CLA-53.02]	LA-Employee Pensions	112,523.07	102,284.97
Group : [CLA-53.03] LA-Employee Benefits			
Subgroup : None			
48150-000	FMLA Tax	20,477.11	19,269.71
48610-000	Other Benefits-Nursing	12,436.91	8,407.74
48620-000	Other Benefits-Non-Nursing	6,327.64	9,958.73
Subtotal : None		39,241.66	37,636.18
Total [CLA-53.03]	LA-Employee Benefits	39,241.66	37,636.18
Group : [CLA-53.04] LA-Payroll Taxes			
Subgroup : None			
48100-000	FICA & Medicare Taxes	228,489.33	193,005.71
Subtotal : None		228,489.33	193,005.71
Total [CLA-53.04]	LA-Payroll Taxes	228,489.33	193,005.71
Group : [CLA-53.05] LA-Workers Comp			
Subgroup : None			
48200-000	Workers' Compensation	38,744.54	46,301.48
Subtotal : None		38,744.54	46,301.48
Total [CLA-53.05]	LA-Workers Comp	38,744.54	46,301.48
	NET (INCOME) LOSS	0.00	0.00
	Sum of Account Groups	0.00	0.00

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