

Client: **A136290 - Leominster Rehabilitation & Nursing Center**
Engagement: **MD 2022 - Leominster Rehabilitation**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	CARE PP-1 12/31/2021	JE Ref #	CAIDJE 12/31/2022	CARE CP 12/31/2022
Group : [1]	Balance Sheet				
Subgroup : None					
00-101225	Cash-Leominster-Operating	742,604.17		0.00	4,864.52
00-101235	Cash-Leominster-Payroll	723.45		0.00	0.00
00-107005	Cash-Petty Cash	1,000.00		0.00	1,000.00
00-107010	Cash-Petty Cash-Resident	500.00		0.00	500.00
00-107030	Cash-Security Deposits/Entrance Fees	15,300.00		0.00	15,300.00
00-108000	Cash-Resident Trust	51,177.32		0.00	25,462.36
00-110100	A/R- Resident Related	1,009,519.88		0.00	1,124,764.32
00-110230	Refund Clearing	0.00		0.00	950.00
00-110990	Reserve for Bad Debt	(111,162.99)		0.00	(183,330.27)
00-112100	Other Receivable	175,000.00		0.00	751,984.54
00-112101	Other Receivable - Owed From Previous	18,322.72		0.00	19,238.45
00-112102	ACH Clearing	62,423.71		0.00	73,254.76
00-130100	Prepaid Expenses	7,735.19		0.00	13,068.82
00-130120	Prepaid Insurance	29,020.99		0.00	23,031.48
00-160130	PPE Building Improvement	0.00		0.00	12,600.00
00-160150	PPE Fixed Equipment	51,677.54		0.00	51,677.54
00-160160	PPE Moveable Equipment	5,848.94		0.00	6,847.94
00-161130	Accum Depr Building Improvemen	0.00		0.00	(630.00)
00-161150	Accum Depr Fixed Equipment	(14,927.40)		0.00	(28,706.52)
00-161160	Accum Depr Moveable Equipment	(434.06)		0.00	(1,499.00)
00-200100	Accounts Payable	(375,655.35)		0.00	(765,277.27)
00-205120	Accrued Expenses	(616,357.10)		0.00	(45,925.53)
00-210100	Accrued Payroll	(54,930.43)		0.00	(58,717.91)
00-210110	Accrued Payroll Taxes	(5,148.41)		0.00	(9,139.34)
00-210130	Accrued Benefits	(20,787.17)		0.00	(18,329.53)
00-215110	P/R Withholding-RetirementPlan	(1,305.54)		0.00	628.73
00-220100	Resident Trust Liability	(51,177.32)		0.00	(25,462.36)
00-260000	Due To Opco Facilities	(28,374.25)		0.00	(579,970.37)
00-260095	Due To Opco to Propco	(482,678.12)		0.00	(594,858.12)
00-270000	Line of Credit	(650,000.01)		0.00	(490,000.01)
00-270005	Other Current Liabilities	0.01		0.00	(11,549.99)
00-270006	Other Current Liabilities - Owed To Prev	4,458.88		0.00	4,458.88
00-270007	Deferred Revenue	(103,311.25)		0.00	0.00
00-400120	Retained Earnings	85,733.22		0.00	(305,853.21)
Subtotal : None		(255,203.38)		0.00	(989,617.09)
Total [1]	Balance Sheet	(255,203.38)		0.00	(989,617.09)

Group : [2]	P & L				
Subgroup : None					
00-501100	Room & Board- Medicaid	(3,771,112.00)		518,119.00	(3,253,128.00)
00-501102	Room & Board-Medicaid-Add On	0.00		0.00	(9,000.00)
00-501109	R&B-Medicaid-Prior Period	25,991.80		0.00	69,584.00
00-501190	Room & Board-C/A-Medicaid	1,496,896.95		0.00	1,196,071.02
00-501199	R&B-C/A-Medicaid-Prior Period	(49,525.27)		0.00	(33,859.71)
00-501210	Pharmacy Rx-Medicaid	(14,255.12)		0.00	(9,157.90)
00-501220	Pharmacy-OTC-Medicaid	(492.88)		0.00	(258.61)
00-501270	P.T.-Medicaid	(47,650.00)		0.00	(37,600.00)
00-501280	O.T.-Medicaid	(53,950.00)		0.00	(42,000.00)
00-501290	S.T.-Medicaid	(7,050.00)		0.00	(1,250.00)
00-501310	Lab-Medicaid	(346.73)		0.00	(254.26)
00-501990	Ancillary C/A-Medicaid	123,744.73		0.00	90,520.77
00-501993	Bedhold-Medicaid	(48,294.00)		0.00	(50,833.00)
00-501994	Bedhold-C/A-Medicaid	38,822.33		0.00	39,152.80
00-501995	Leave-Medicaid	(4,293.00)		0.00	0.00
00-501996	Leave-C/A-Medicaid	3,331.80		0.00	0.00
00-502100	Room & Board-Medicare	(554,943.00)		0.00	(470,226.00)
00-502109	R&B-Medicare-Prior Period	19,915.00		0.00	0.00
00-502190	Room & Board -C/A-Medicare	(409,473.76)		0.00	(332,732.23)

00-502199	R&B-C/A-Medicare-Prior Period	(4,376.47)	0.00	(23,408.91)
00-502210	Pharmacy Rx-Medicare	(36,253.53)	0.00	(31,706.66)
00-502220	Pharmacy OTC-Medicare	(343.47)	0.00	(454.72)
00-502270	P.T.- Medicare	(225,950.00)	0.00	(190,850.00)
00-502280	O.T.-Medicare	(209,650.00)	0.00	(174,100.00)
00-502290	S.T.-Medicare	(12,350.00)	0.00	(5,100.00)
00-502310	Lab-Medicare	(3,539.26)	0.00	(1,606.43)
00-502320	Diagnostic-Testing-Medicare	(842.00)	0.00	(856.00)
00-502990	Ancillary C/A-Medicare	488,928.26	0.00	404,673.81
00-503100	Room & Board-Private	(442,776.00)	0.00	(662,431.00)
00-503109	R&B-Private-Prior Period	(1,545.00)	0.00	(38,375.00)
00-503190	Room & Board-C/A-Private	0.00	0.00	4,997.00
00-503199	R&B-C/A-Private-Prior Period	0.00	0.00	367.00
00-503993	Bedhold-Private	25,710.00	0.00	0.00
00-504100	Room&Board-Managed Care Levels	(488,460.00)	0.00	(297,938.00)
00-504109	R&B-Mang Care Levels-Prior Per	10,301.00	0.00	15,593.49
00-504190	Room&Board-C/A-Mangd Care Leve	15,659.72	0.00	14,492.00
00-504199	R&B-C/A/Managed Care Levels-Pr	(20,144.90)	0.00	7,484.00
00-504210	Pharmacy Rx-Managed Care Level	(39,512.28)	0.00	(25,575.63)
00-504220	Pharmacy OTC-Managed Care Leve	(996.23)	0.00	(739.17)
00-504270	P.T.-Managed Care Levels	(176,000.00)	0.00	(102,350.00)
00-504280	O.T.-Managed Care Levels	(168,000.00)	0.00	(100,350.00)
00-504290	S.T.-Managed Care Levels	(10,100.00)	0.00	(2,050.00)
00-504310	Lab-Managed Care Levels	(3,108.67)	0.00	(662.76)
00-504320	Diag Testing-Managed Care Leve	(1,078.00)	0.00	0.00
00-504990	Ancillary C/A-Mang Care Level	398,795.18	0.00	231,727.56
00-505100	Room&Board-Managed Care RUGS	(35,969.00)	0.00	(30,877.00)
00-505109	R&B-Manag Care RUGS-Prior Peri	(18,499.00)	0.00	(8,481.00)
00-505190	Room&Board-C/A-Mangd Care RUGS	(22,520.78)	0.00	(21,919.26)
00-505199	R&B-C/A-Managed Care RUGS-Prio	(12,880.40)	0.00	(613.71)
00-505210	Pharmacy Rx-Managed Care RUGS	(4,514.96)	0.00	(3,465.63)
00-505220	Pharmacy OTC-Mangd Care RUGS	0.00	0.00	(64.32)
00-505270	P.T.-Managed Care RUGS	(29,100.00)	0.00	(26,700.00)
00-505280	O.T.-Managed Care RUGS	(28,700.00)	0.00	(28,400.00)
00-505290	S.T.-Managed Care RUGS	0.00	0.00	(300.00)
00-505310	Lab-Managed Care RUGS	(209.71)	0.00	83.33
00-505320	Diag Testing-Managed Care RUGS	(70.00)	0.00	(197.00)
00-505990	Ancillary C/A-Mangd Care RUGS	62,594.67	0.00	59,043.62
00-508100	Room & Board-Hospice	(3,833.00)	0.00	(3,549.00)
00-508190	Room & Board-C/A-Hospice	(134.45)	0.00	74.40
00-512270	P.T.-Medicare B	(284,350.00)	0.00	(173,650.00)
00-512280	O.T.-Medicare B	(174,900.00)	0.00	(158,900.00)
00-512290	S.T.Medicare B	(13,650.00)	0.00	(3,550.00)
00-512990	Ancillary C/A-Medicare B	324,361.13	0.00	239,369.79
00-513270	P.T.-Managed Care B	(143,873.06)	0.00	(89,957.28)
00-513280	O.T.-Managed Care B	(81,700.00)	0.00	(62,200.00)
00-513290	S.T.-Managed Care B	(9,150.00)	0.00	(2,450.00)
00-513990	Ancillary C/A-Managed Care B	157,016.69	0.00	109,254.34
00-514100	Room&Board-Mang Care Medicaid	(716,853.00)	0.00	(1,539,696.00)
00-514109	R&B-Manag Care-Medicaid-PP	(52,050.00)	0.00	(20,465.00)
00-514190	Room&Board C/A-Man Care Medica	268,532.42	0.00	674,540.10
00-514199	R&B-C/A-MC-Medicaid-Prior Peri	12,598.64	0.00	11,548.92
00-514210	Pharmacy Rx-Mang Care Medicaid	(2,038.67)	0.00	(6,818.97)
00-514220	Pharmacy OTC-Mang Care Medica	(25.95)	0.00	(37.07)
00-514270	P.T.-Managed Care Medicaid	(17,100.00)	0.00	(12,650.00)
00-514280	O.T.-Managed Care Medicaid	(7,600.00)	0.00	(12,350.00)
00-514290	S.T.-Managed Care Medicaid	(850.00)	0.00	(150.00)
00-514310	Lab-Managed Care Medicaid	(153.11)	0.00	(220.09)
00-514320	Diag Test-Mang Care Medicaid	0.00	0.00	(70.00)
00-514990	Ancillary C/A-Mang Care Medica	27,767.73	0.00	32,296.13
00-540100	Interest Income	(146.29)	0.00	(266.94)
00-540138	Employee Refunds/Reimbursement	(47.14)	0.00	(101.86)
00-540139	Other Resident Revenue	(344,999.99)	0.00	(101,945.01)
00-540140	Other Non Resident	(360.00)	0.00	(153,844.14)
10-600105	Nursing-Productive-Supervisor	3,780.00	0.00	45,729.25
10-600107	Nursing-Productive-Unit Manager	36,357.50	0.00	5,616.65
10-600109	Nursing-Productive-RN	217,144.48	0.00	72,544.65
10-600111	Nursing-Productive-LPN	285,260.21	0.00	217,134.92

10-600113	Nursing-Productive-Aide	566,655.00	0.00	562,760.49
10-600207	Nursing-Overtime-Unit Manager	0.00	0.00	1,223.36
10-600209	Nursing-Overtime-RN	17,389.45	0.00	4,012.83
10-600211	Nursing-Overtime-LPN	26,033.05	0.00	7,504.62
10-600213	Nursing-Overtime-Aide	38,411.00	0.00	24,023.09
10-600305	Nursing-Non Productive-Supervisor	9,758.02	0.00	12,516.86
10-600307	Nursing-Non Productive-Unit Manager	4,435.40	0.00	150.00
10-600309	Nursing-Non Productive-RN	33,233.66	0.00	7,265.79
10-600311	Nursing-Non Productive-LPN	33,351.02	0.00	42,431.29
10-600313	Nursing-Non Productive-Aide	56,993.41	0.00	64,854.87
10-601100	Nursing-Payroll Taxes	126,742.20	0.00	91,438.14
10-602100	Nursing-Workers Comp	21,879.65	0.00	19,937.09
10-603100	Nursing-Health Insurance	66,210.00	0.00	45,766.75
10-605100	Nursing-Employee Relations	91.42	0.00	243.25
10-606100	Nursing-Recruiting	52,987.41	0.00	21,801.08
10-606110	Nursing-Pre-Employment Testing	2,664.43	0.00	3,183.31
10-608110	Nursing-Travel Allowance	0.00	0.00	48.40
10-610100	Nursing-Supplies-Office	63.74	0.00	0.00
10-650100	Nursing-Purchased Services	8,779.01	1,750.00	33,723.30
10-650110	Nursing-Purchased Services-Agency RN	58,722.53	(1,750.00)	373,407.64
10-650120	Nursing-Purchased Services-Agency LP	134,638.70	(22,496.00)	525,495.32
10-650130	Nursing-Purchased Services-Agency Aide	56,144.90	(17,823.00)	230,207.67
10-650180	Nursing-Medical Director	19,200.00	0.00	19,200.00
12-600101	Nursing Admin-Productive-Director	90,241.57	0.00	128,444.24
12-600103	Nursing Admin-Productive-Assist Director	48,720.00	0.00	20,497.60
12-600116	Nursing Admin-Productive-VP of Clinical	34,615.40	0.00	21,684.29
12-600119	Nursing Admin-Productive-Assessment & Planning	110,977.09	0.00	59,038.54
12-600123	Nursing Admin-Productive-Staff Development	0.00	0.00	23,920.00
12-600124	Nursing Admin-Productive-Nurse Scheduler	33,867.64	0.00	17,896.36
12-600127	Nursing Admin-Productive-Central Supply	28,275.85	0.00	30,360.04
12-600179	Nursing Admin-Productive-Reg Allocation	22,649.35	0.00	28,918.10
12-600224	Nursing Admin-Overtime-Nurse Scheduler	1,010.25	0.00	133.75
12-600227	Nursing Admin-Overtime-Central Supply	35.26	0.00	112.75
12-600301	Nursing Admin-Non Productive-Director	15,193.48	0.00	13,861.02
12-600303	Nursing Admin-Non Productive-Assist Director	18,964.75	0.00	9,353.42
12-600316	Nursing Admin-Non Productive-VP of Clinical	0.00	0.00	1,035.71
12-600319	Nursing Admin-Non Productive-Assessment & Planning	12,404.23	0.00	4,771.02
12-600323	Nursing Admin-Non Productive-Staff Development	0.00	0.00	482.25
12-600324	Nursing Admin-Non Productive-Nurse Scheduler	2,822.58	0.00	3,783.42
12-600327	Nursing Admin-Non Productive-Central Supply	3,820.67	0.00	4,754.28
12-600379	Nursing Admin-Non Productive-Regional	0.00	0.00	37.50
12-601100	Nursing Admin-Payroll Taxes	28,477.05	0.00	26,608.87
12-602100	Nursing Admin-Workers Comp	6,037.47	0.00	5,375.23
12-603100	Nursing Admin-Health Insurance	18,939.91	0.00	14,474.69
12-606100	Nursing Admin-Recruiting	0.00	0.00	23,925.00
12-608110	Nursing Admin-Travel Allowance	0.00	0.00	73.55
14-600101	Human Resources-Productive-Director	41,589.85	0.00	46,842.02
14-600201	Human Resources-Overtime-Director	757.96	0.00	1,735.50
14-600301	Human Resources-Non Productive-Director	5,416.24	0.00	8,502.46
14-601100	Human Resources-Payroll Taxes	3,747.66	0.00	4,856.36
14-602100	Human Resources-Workers Comp	816.02	0.00	1,033.01
14-603100	Human Resources-Health Insurance	2,510.05	0.00	2,613.46
16-600101	Admissions-Productive-Director	7,370.08	0.00	45,676.52
16-600301	Admissions-Non Productive-Director	1,324.40	0.00	11,975.24
16-610260	Admissions-Marketing/Advertising	8,418.20	0.00	299.00
18-650100	Medical Records-Purchased Services	420.00	0.00	772.50
20-600171	Social Services-Productive-Social Worker	35,618.94	0.00	4,320.00
20-600271	Social Services-Overtime-Social Worker	58.63	0.00	0.00
20-600371	Social Services-Non Productive-Social Worker	3,216.00	0.00	0.00
20-601100	Social Services-Payroll Taxes	3,474.80	0.00	486.82
20-602100	Social Services-Workers Comp	636.93	0.00	91.15
20-603100	Social Services-Health Insurance	1,697.87	0.00	211.50
20-620100	Social Services-Resident Items	(33.70)	0.00	883.42
20-620190	Social Services-Beauty & Barber	33.70	0.00	0.00
20-650100	Social Services-Purchased Services	33,123.00	0.00	41,595.00
20-650170	Social Services-Geropsych	607.71	0.00	0.00
22-600101	Activities-Productive-Director	36,124.26	0.00	38,814.29
22-600113	Activities-Productive-Aide	13,093.50	0.00	29,278.62

22-600301	Activities-Non Productive-Director	2,666.10	0.00	5,661.00
22-600313	Activities-Non Productive-Aide	721.35	0.00	764.99
22-601100	Activities-Payroll Taxes	4,995.99	0.00	6,870.53
22-602100	Activities-Workers Comp	894.69	0.00	1,392.50
22-603100	Activities-Health Insurance	2,657.29	0.00	3,576.24
22-608110	Activities-Travel Allowance	439.24	0.00	446.64
22-610105	Activities-Supplies-Dept Specific	1,003.92	0.00	1,844.20
22-610180	Activities-Books/Dues/Subs/Meetings	577.56	0.00	390.28
22-620105	Activities-Entertainment	0.00	0.00	220.00
22-620110	Activities-Special Events	58.62	0.00	0.00
22-650100	Activities-Purchased Services	100.00	0.00	692.18
24-610105	Physical Therapy-Supplies-Dept Specific	156.22	0.00	177.05
24-610110	Physical Therapy-Supplies-Minor Equipn	93.83	0.00	13.01
24-650100	Physical Therapy-Purchased Services	161,147.81	0.00	112,704.73
26-650100	Occupational Therapy-Purchased Serv	116,718.81	0.00	102,958.31
28-650100	Speech Therapy-Purchased Services	18,995.03	0.00	21,728.74
3022.6	Medicaid Resource Income	0.00	(518,119.00)	0.00
32-610105	Other Ancillary Services-Supplies-Dept S	5,261.63	0.00	(150,584.05)
32-610110	Other Ancillary Services-Supplies-Minor	6,547.92	0.00	6,119.24
32-610220	Other Ancillary Services-Licenses&Certif	0.00	0.00	180.00
32-620180	Other Ancillary Services-Other Medical E	971.34	0.00	13,518.44
32-630100	Other Ancillary Services-Enteral Therapy	4,662.22	0.00	3,998.16
32-630110	Other Ancillary Services-Lab	(38,593.41)	0.00	25,275.35
32-630115	Other Ancillary Services-Medical Supplie	42,238.77	0.00	43,704.76
32-630120	Other Ancillary Services-Medical Supplie	30,721.96	0.00	7,440.13
32-630125	Other Ancillary Services-Incontinence	(954.58)	0.00	625.08
32-630130	Other Ancillary Services-Over The Coun	493.46	0.00	2,681.30
32-630140	Other Ancillary Services-Prescription Dru	98,886.07	0.00	85,390.80
32-630150	Other Ancillary Services-Oxygen	976.83	0.00	1,012.71
32-630160	Other Ancillary Services-Diagnostic Serv	2,963.88	0.00	3,521.64
32-630170	Other Ancillary Services-Equipment Ren	7,102.41	0.00	2,942.00
32-650100	Other Ancillary Services-Purchased Serv	0.00	0.00	800.46
32-650190	Other Ancillary Services-Pharmacy Cons	(400.00)	0.00	769.68
33-610205	Transportation-Insurance-Vehicles	731.04	0.00	693.35
33-620120	Transportation-Transportation-Paratrans	2,605.85	0.00	2,968.68
33-640180	Transportation-Fuel/Gas	0.00	0.00	81.00
34-610105	Dietary-Supplies-Dept Specific	192.05	0.00	1,277.01
34-610110	Dietary-Supplies-Minor Equipment	133.31	0.00	394.18
34-610240	Dietary-Equipment Rental	2,481.57	0.00	2,585.86
34-620140	Dietary-Food	476.50	0.00	15,765.95
34-620144	Dietary-Food-Bakery	0.00	0.00	926.97
34-620150	Dietary-Supplements	145.75	0.00	176.03
34-620155	Dietary-Supplements-Nursing	383.78	0.00	1,396.62
34-650100	Dietary-Purchased Services	499,248.31	0.00	524,969.04
36-610105	Laundry-Supplies-Dept Specific	0.00	0.00	102.72
36-610240	Laundry-Equipment Rental	0.00	0.00	235.06
36-640250	Laundry-Chemicals	0.00	0.00	69.37
36-640260	Laundry-Linens	2,752.80	0.00	2,764.49
36-650100	Laundry-Purchased Services	69,599.31	0.00	91,970.91
38-610105	Housekeeping-Supplies-Dept Specific	7,401.25	0.00	8,911.16
38-640250	Housekeeping-Chemicals	43.44	0.00	0.00
38-650100	Housekeeping-Purchased Services	105,989.43	0.00	137,996.20
40-600101	Maintenance-Productive-Director	39,597.71	0.00	44,574.49
40-600137	Maintenance-Productive-Technician	1,905.00	0.00	0.00
40-600237	Maintenance-Overtime-Technician	1,085.00	0.00	0.00
40-600301	Maintenance-Non Productive-Director	6,686.93	0.00	3,481.62
40-601100	Maintenance-Payroll Taxes	4,278.67	0.00	4,661.10
40-602100	Maintenance-Workers Comp	908.47	0.00	875.79
40-603100	Maintenance-Health Insurance	2,926.25	0.00	2,361.69
40-605100	Maintenance-Employee Relations	0.00	0.00	360.45
40-610105	Maintenance-Supplies-Dept Specific	4,146.55	0.00	4,002.18
40-610110	Maintenance-Supplies-Minor Equipment	1,924.17	0.00	6,761.83
40-610220	Maintenance-Licenses&Certification	305.00	0.00	0.00
40-640130	Maintenance-Ground Maintenance	23,717.00	0.00	16,243.86
40-640140	Maintenance-Trash Removal	12,780.54	0.00	15,200.02
40-640160	Maintenance-Exterminating	749.00	0.00	1,678.13
40-640200	Maintenance-Repairs&Maintenance-Buil	8,953.85	0.00	23,724.90
40-640210	Maintenance-Repairs&Maintenance-Diel	2,029.78	0.00	6,380.76

40-640220	Maintenance-Repairs&Maintenance-Lau	7,002.18	0.00	4,202.36
40-640240	Maintenance-Repairs&Mainenance-Plun	3,980.83	0.00	7,550.15
40-650100	Maintenance-Purchased Services	7,344.93	0.00	16,988.98
42-640100	Utilities-Electricity	80,418.78	0.00	86,000.90
42-640110	Utilities-Gas/Oil	25,210.78	0.00	26,005.58
42-640120	Utilities-Water/Sewer	19,452.36	0.00	19,254.45
44-600145	Administration-Productive-Administrator	112,656.51	0.00	108,679.73
44-600149	Administration-Productive-Bus Off Clek	51,418.29	0.00	54,199.53
44-600179	Administration-Productive-Reg Allocator	3,362.64	0.00	24,194.63
44-600249	Administration-Overtime-Business Off Ci	0.00	0.00	313.14
44-600345	Administration-Non Productive-Administi	11,784.43	0.00	6,487.26
44-600349	Administration-Non Productive Bus Off C	6,771.37	0.00	4,505.69
44-600379	Administration-Non Productive-Regional	0.00	0.00	1,142.86
44-601100	Administration-Payroll Taxes	14,224.73	0.00	14,865.71
44-602100	Administration-Workers Comp	3,165.69	0.00	3,261.14
44-603100	Administration-Health Insurance	11,143.92	0.00	7,977.35
44-605100	Administration-Employee Relations	5,340.85	0.00	3,029.17
44-606100	Administration-Recruiting	0.00	0.00	35,710.22
44-607120	Administration-Training/Inservices	0.00	0.00	200.00
44-608110	Administration-Travel Allowance	10,350.67	0.00	5,899.93
44-610100	Administration-Supplies-Office	8,739.27	0.00	7,042.16
44-610105	Administration-Supplies-Dept Specific	24.07	0.00	1,032.42
44-610110	Administration-Supplies-Minor Equipmer	892.58	0.00	0.00
44-610120	Administration-Postage	1,646.05	0.00	1,851.50
44-610130	Administration-Telephone	8,310.22	0.00	10,702.12
44-610135	Administration-Cable TV/Internet	18,179.18	0.00	17,427.67
44-610140	Administration-Payroll Services	7,190.91	0.00	2,469.29
44-610150	Administration-Accounting/Auditing	18,000.00	0.00	18,000.00
44-610160	Administration-Legal	15,076.11	0.00	19,067.97
44-610165	Administration-AR Attorney Fees	9,416.04	0.00	32,929.04
44-610170	Administration-Bank Service Charges	2,008.52	0.00	1,819.71
44-610180	Administration-Books/Dues/Subs/Meetin	8,653.87	0.00	5,974.06
44-610190	Administration-Insurance-Business	56,842.41	0.00	62,826.22
44-610195	Administration-Insurance Property	12,284.66	0.00	16,657.52
44-610200	Administration-Insurance-RT Survey	458.33	0.00	0.00
44-610210	Administration-Computer Maintenance	80,140.05	0.00	67,386.90
44-610220	Administration-Licenses&Certification	2,615.00	0.00	2,879.57
44-610230	Administration-Fines/Penalties/Settlemei	13,064.03	0.00	1,882.72
44-610240	Administration-Equipment Rental	2,573.49	0.00	2,561.07
44-650100	Administration-Purchased Services	51,982.15	0.00	65,733.04
44-650160	Administration-Consulting Fees	117,833.29	0.00	99,999.96
44-650167	Administration-Financial Services	117,000.00	0.00	124,400.00
6042.5	LPN- Per Diem PS	0.00	22,496.00	0.00
6052.5	Aides- Per Diem PS	0.00	17,823.00	0.00
99-603100	Other Expenses-Health Insurance	(0.01)	0.00	0.00
99-660100	Other Expenses-Bad Debt	104,469.00	0.00	103,237.38
99-680100	Other Expenses-Bed Tax Assessment	316,951.60	0.00	343,604.18
99-700100	Other Expenses-Rent	300,000.00	0.00	301,090.01
99-710100	Other Expenses-Depreciation	14,034.36	(630.00)	15,474.06
99-710101	Improvement Dep	0.00	630.00	0.00
99-720015	Other Expenses-Acquisition Cost	18,427.08	0.00	0.00
99-720105	Other Expenses-Interest-LOC	21,393.73	0.00	20,538.73
99-730110	Other Expenses-Taxes-Other	8,253.83	0.00	8,280.00
99-730120	Other Expenses-Taxes-Real Estate	26,552.52	0.00	23,973.56
Subtotal : None		255,203.38	0.00	989,617.09
Total [2]	P & L	255,203.38	0.00	989,617.09
NET (INCOME) LOSS		0.00	0.00	0.00
Sum of Account Groups		0.00	0.00	0.00

Tickmarks

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