

RECONCILIATION REPORT

Rosiclare Rehab & HCC

02:37 PM

7/14/2017

ITEM	Value 1	Cond.	Value 2	Difference	RESULTS	COMPARE CEL	SUB-SCHED.	LINE NO.	COL. NO.	WITH CELL	SUB-SCHED.	LINE NO.
Adjustment Detail	-89,673	equal to	-89,673	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45
Interest Expense	118,459	equal to	118,459	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32
Real Estate Tax Expenses	5,979	equal to	5,979	0	O.K.	Pg10 W24	B.	5	N/A	Pg4 L14	N/A	33
Amortization exp. Pre-opening & org.	5,589	equal to	5,589	0	O.K.	Pg11 I33	E.	3	N/A	Pg4 L12	N/A	31
Ownership Costs-Depreciation	85,277	equal to	85,277	0	O.K.	Pg13 Y28	E.	49	2	Pg4 L11	N/A	30
Rental Costs A	0	equal to	0	0	O.K.	Pg14 L20+N22	A.	7 + 8	4+N/A	Pg4 L15	N/A	34
Rental Costs B	31,735	equal to	31,735	0	O.K.	Pg14 J30+N40	B.+ C.	16+21	N/A+4	Pg4 L16	N/A	35
Nurse Aid Training Prog.	0	equal to	0	0	O.K.	Pg15 L36	B.	10	1	Pg3 L23	N/A	13
Special Serv.- Staff Wages		equal to	0	0	O.K.	Pg16 N32	N/A	14	3	Pg4 E22	N/A	39
Therapy Services	273,238	equal to	273,238	0	O.K.	Pg16 Z12+Z14..	N/A;B	1-4;40-43	8;2	Pg3 H20	N/A	10a
Special Serv.- Supplies	65,538	equal to	65,538	0	O.K.	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39,10a
Income Stat. General Serv.	440,813	equal to	440,813	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8
Income Stat. Health Care	1,247,727	equal to	1,247,727	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16
Income Stat. Admininstation	459,644	equal to	459,644	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28
Income Stat. Ownership	204,747	equal to	204,747	0	O.K.	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37
Income Stat. Special Cost Ctr	110,407	equal to	110,407	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21..H24+t	N/A	38to41+43
Income Stat. Prov. Partic.	127,378	equal to	127,378	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42
Staff- Nursing	825,542	equal to	825,542	0	O.K.	Pg20 K11..K15+	A.	1-5,24,25,27-30	3	Pg3 E19	N/A	10
Staff- Nurse aide Training	0	< or = to		0	O.K.	Pg20 K16	A.	6	3	Pg3 E23	N/A	13
Staff-Licensed Therapist	0	equal to	0	0	O.K.	Pg20 K17	A.	7	3	Pg4 E22	N/A	39
Staff- Activities	42,447	equal to	42,447	0	O.K.	Pg20 K19+K20	A.	9+10	3	Pg3 E21	N/A	11
Staff- Social Serv. Workers	0	equal to		#VALUE!	#VALUE!	Pg20 K21	A.	11	3	Pg3 E22	N/A	12
Staff- Dietary	102,594	equal to	102,594	0	O.K.	Pg20 K22..K26	A.	16-Dec	3	Pg3 E9	N/A	1
Staff- Maintenance	27,679	equal to	27,679	0	O.K.	Pg20 K27	A.	17	3	Pg3 E14	N/A	6
Staff- Housekeeping	67,840	equal to	67,840	0	O.K.	Pg20 K28	A.	18	3	Pg3 E11	N/A	3
Staff- Laundry	18,932	equal to	18,932	0	O.K.	Pg20 K29	A.	19	3	Pg3 E12	N/A	4
Staff- Administrative	72,500	equal to	72,500	0	O.K.	Pg20 K30..K32	A.	20-22	3	Pg3 E28	N/A	17
Staff- Clerical	33,774	equal to	33,774	0	O.K.	Pg20 K33..K34	A.	23+24	3	Pg3 E32	N/A	21
Staff- Medical Director	0	equal to		0	O.K.	Pg20 K37	A.	27	3	Pg3 E18	N/A	9
Total Salaries And Wages	1,191,308	equal to	1,118,808	72,500	FAILED	Pg20 K44	A.	34	3	Pg4 E29	N/A	45

Dietary Consultant	1,214	< or = to	1,214	0	O.K.	Pg20 X12	B.	35	2	Pg3 G9	N/A	1
Medical Director	4,800	< or = to	4,800	0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9
Consultants & contractors	4,282	< or = to	7,197	-2,915	O.K.	Pg20 X14..X16+	B. & C.	7to39 and 50to5	2	Pg3 G19	N/A	10
Activity Consultant	0	< or = to	220	-220	O.K.	Pg20 X21	B.	44	2	Pg3 G21	N/A	11
Social Service Consultant	0	< or = to	0	0	O.K.	Pg20 X22	B.	45	2	Pg3 G22	N/A	12
Supp. Sched.- Admin. Salar.	72,500	equal to	72,500	0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17
Supp. Sched.- Admin. Other	236,700	equal to	236,700	0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17
Supp. Sched.- Prof. Serv.	6,657	equal to	6,657	0	O.K.	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19
Supp. Sched.- Benefit/Taxes	160,256	equal to	160,256	0	O.K.	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22
Supp. Sched.- Sched of dues..	5,304	equal to	5,304	0	O.K.	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20
Supp. Sched.- Sched. of trav	38	equal to	38	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24
Gen. Info - Particip. Fees	127,378	equal to	127,378	0	O.K.	Pg23 I38	N/A	11	N/A	Pg4 G25	N/A	42
Gen. Info - Employee Meals	0	equal to	0	0	O.K.	Pg23 S16	N/A	16	N/A	Pg21 P12	D.	N/A
Nurse aide training	0	equal to	0	0	O.K.	Pg15 U29..U31	B.	3, 4 & 5	4	Pg3 E23	N/A	13
Days of medicare provided	1,778	equal to	1,845	-67	FAILED	Pg2 AB29	K.	N/A	N/A	Pg2 J30	B.	8
Adjustment for related org. costs	-29,875	equal to	-29,875	0	O.K.	Pg5 Z18	B.	34	1	Pg6 to Pg 6I Y4t	B.	14
Total loan balance	1,802,889	equal to	1,802,889	0	O.K.	Pg9 L34	A.	15	7	Pg17 V13+V27..	N/A	29+39-41
Real estate tax accrual	5,856	equal to	5,856	0	O.K.	Pg10 W15	B.	4	N/A	Pg17 V17	N/A	32
Land	74,250	equal to	74,250	0	O.K.	Pg11 T43	A.	3	4	Pg17 K25	N/A	13
Building cost	1,631,843	equal to	1,631,843	0	O.K.	Pg12 to 12I L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15
Equipment and vehicle cost	352,329	equal to	352,329	0	O.K.	Pg13 O22+L13	C.& D.	41 + 46	1 + 4	Pg17 K28	N/A	16
Accumulated depr.	920,738	equal to	920,738	0	O.K.	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17
End of year equity	-225,845	equal to	-225,845	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47
Net income (loss)	414,947	equal to	414,947	0	O.K.	Pg18 I15	N/A	7	1	Pg19 P30	N/A	43
Unamortized deferred maint. cost	0	equal to	0	0	O.K.	Pg22 F31-J31..5	H.	20	3	Pg17 K30	N/A	18
Balance Sheet	3,150,818	equal to	3,150,818	0	O.K.	Pg17:H41	N/A	25	1	Pg17 S41	N/A	48

COL.  
NO.

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Enter Cost Cent **YOU HAVE CHOSEN THE SUPPORT CALC. THAT IS LINKED**  
**TO THE COST REPORT!!!!** 7/14/2017 02:37:52 PM

HSA Number: \_\_\_\_\_ 4 Name: **Rosiclare Rehab & HCC**

Cost report peric From: 1/1/2016 To: 12/31/2016 Base Number: 492

If this is an ICF/DD 16 facility, enl N

Licensed bed da 22,630 Occupancy: 17,261 Pct. of occupanc 76.27%

Public Aid Support Rate: \$                     

Genl Services S 217,045 Col 1, Line 8 ---Audit Adj: \_\_\_\_\_

Genl Admin Sal 33,774 Col 1, Line 28 ---Audit Adj: \_\_\_\_\_

Total Salary Wa 1,118,808 Col 1, Line 44 ---Audit Adj: \_\_\_\_\_

Employee Benef 160,256 Col 8, Line 22 ---Audit Adj: \_\_\_\_\_

Total General Se 443,103 Col 8, Line 8 ---Audit Adj: \_\_\_\_\_

Total General Ac 382,247 Col 8, Line 28 ---Audit Adj: \_\_\_\_\_

Instructions and Calculation Steps

STEP I Adjust Support Service Costs to Include Correct Amounts of Fringe Benefits and Payroll Taxes.

Fringe benefits and payroll taxes are reported as a lump sum under General Administration expenses on your cost report (Page 3, Column 10, Line 22). You will need to take this amount out of General Administration expenses and calculate the correct portions of this lump sum to be added to your general services and General Administration expenses. This is done by proration.

A. General Services

- 1 Determine the proportion of general services wages to total wages.
- 2 Multiply the total lump sum fringe amount by this proportion to get the fringe amount for General Services.
- 3 Add the proportioned fringe amount to you total general services expenses to get your new total general services cost.

General Services Wages (Column 1, Line 8)  
 Divided by Total Wages (Column 1, Line 44)  
 General service wages as percent of total wages  
 Employee Benefits (Column 10, Line 22)

Allocation of Employee Benefits to General Services Costs  
Plus Total General Services (Column 10, Line 8)  
New Total General Services Cost

B.

General Administration

- 1 Determine the proportion of General Administration wages to total wages.
  
- 2 Multiply the total lump sum fringe amount by this proportion to get the fringes amount for General Administration.
  
- 3 Add the proportioned fringe amount to your total General Administration expenses.
  
- 4 Subtract the total lump sum fringe amount from your General Administration expenses to get your new total General Administration Cost.

General Administration Wages (Column 1, Line 28).  
Divided by Total Wages (Column 1, Line 45)  
General administration wages as a percent of total wages  
Employee Benefits (Column 10, Line 22)  
Allocation of Employee Benefits to General Admin. Costs  
Plus Total General Administration (Column 10, Line 28)  
Minus Total Fringe (Column 10, Line 22)  
New Total General Administration Cost

STEP II Adjust Support Service Costs for Inflation

To calculate the impact of inflation, different inflation factors are used for the General Service and General

Administration costs of your cost report. These inflation factors are listed in Table I, Inflation Multipliers. To select the appropriate inflation factors, you need to calculate your base number using the formula outlined below. Once you have calculated your base number, find it in Table I. Select the inflation factors which correspond with your base number and use these in updating your support cost.

A. Base Number Calculation

Convert the beginning and ending dates of your cost reporting period (page 1, Schedule II of your cost report) into numbers and apply the following formula:

Beginning Month + Ending Month	13 divided by 2 =
Beginning Day + Ending Day =	32 divided by 60.8 =
Beginning Year + Ending Year =	232 multiplied by 6 =

Sum of the three lines  
Subtract from the sum

Base Number (expressed as a whole number, fraction dropped)

B. Select the Appropriate Inflation Multipliers

Refer to Table I, inflation Multipliers, and find the multipliers which correspond with the base number you have calculated.

General Services Multiplier:  
General Administration Multiplier:

C. Apply Inflation Multipliers to Update Cost

1 Multiply New Total General Services Cost (from Step I-A) by the appropriate multiplier from Table I:

New Total General Service Cost (Step I-A)  
General Services Multiplier (Step II-B)

Updated General Services Cost

2 Multiply New Total General Administration Cost (from Step I-B) by the appropriate multiplier from Table I:

New Total General Service Cost (Step I-B)  
General Administration Multiplier (Step II-B)

Updated General Services Cost

3 Total Updated Support Costs (1 + 2)

STEP III Convert Total Updated Support Costs (C-3) to Per Diem Costs

Use one of the two procedures below to compute per diem costs.

CALCULATED PER DIEM SUPPORT COSTS

A. If the occupancy (Cost Report, Page 2, Schedule III-C) is equal to or above 93 percent, divide your total updated support costs (Step II, C, 3, above) by the total patient days (Cost Report, Page 2, Schedule III-B, Column 5, Line 14).



Total Support Costs (Step II, C, 3, above)  
Total Patient Days (Cost Report)

Support Costs per Diem

OR

- B. If the occupancy is below 93 percent, calculate 93 percent of the licensed bed days (Cost Report, Page 2, Schedule III-A, Column 4, Line 7). Then subtract the total patient days (Cost Report, Page 2, Schedule III-B, Column 5, Line 14) from the result and calculate one-third of the difference. Then add the one-third difference to the total patient days to obtain your adjusted occupancy. Next divide your total updated Support Costs (Step II, C, 3 above) by your adjusted occupancy.

Licensed Bed Days  
Multiplied by

Minus total Patient Days

One-third of difference

Plus Total Patient Days

Adjusted Occupancy

Total Support Costs (Step II, C, 3, above)  
Divided by Adjusted Occupancy

Support Costs Per Diem

STEP IV Calculate Support Rate

The maximum allowable support reimbursement rate is the 75th percentile for your region. The 35th and 75th percentile rates by HSA are listed in Table II, support Rate Percentiles by HSA. Use one of the three procedures below and refer to Table II to calculate your support rate.

A. If your support costs per diem from STEP II is equal to or greater than the 75th percentile for your HSA, then your support rate is the 75th percentile rate listed in Table II.

B. If your support costs per diem from Step III is equal to or greater than the 35th percentile, but less than the 75th percentile for your HSA, then your support rate is your support costs per diem plus 50 percent of the difference between your support costs per diem and the 75th percentile rate listed in Table II. Use the following procedure to calculate your rate:

75 Percentile Rate for your HSA

Minus Support Costs Per Diem

Difference

Multiply the Difference by

One-Half of the Difference

Plus Support Costs Per Diem

Support Rate if costs are between 35th and 75th percentile

- C. If your support cost per diem from Step III is below the 35th percentile for your HSA, then your support rate is your support costs per diem plus 50 percent of the difference between your support costs per diem and the 75th percentile rate up to a ceiling. This ceiling is equal to 50 percent of the difference between the 35th and 75th percentiles plus \$.05. The ceiling for each HSA is listed in Table II. Use the following procedure to calculate your rate:

75 Percentile Rate for your HSA

Minus Support Costs Per Diem

Difference

Multiply the Difference by

One-Half of the Difference

Compare one-half the difference to the profit ceiling for your HSA in Table II and

Enter the Lower of the Two Amounts

Plus Support Costs Per Diem

Support Rate if support costs less than 35th percentile

D. YOUR FINAL TOTAL SUPPORT RATE from A, B, or C above

75th Percentile is

35th Percentile is

Table I  
Inflation Multipliers

Base <u>Number</u>	General Services <u>Multiplier</u>	General Administration <u>Multiplier</u>
261	1.1187	1.1531
262	1.1182	1.1530
263	1.1178	1.1528
264	1.1071	1.1376
265	1.1067	1.1375
266	1.1062	1.1373
267	1.0975	1.1249
268	1.0971	1.1248
269	1.0966	1.1246
270	1.0887	1.1134
271	1.0882	1.1132
272	1.0877	1.1130
273	1.0815	1.1043
274	1.0811	1.1042
275	1.0806	1.1040
276	1.0730	1.0932
277	1.0725	1.0931
278	1.0720	1.0929
279	1.0666	1.0853
280	1.0661	1.0851
281	1.0657	1.0850
282	1.0588	1.0753
283	1.0583	1.0751
284	1.0579	1.0750
285	1.0535	1.0690
286	1.0531	1.0689
287	1.0527	1.0687

\$217,045  
\$1,118,808  
 19.3997%  
\$160,256

Table II  
SupportRate percentiles by HSA

<u>HSA</u>	75th <u>Percentile</u>	35th <u>Percentile</u>	Below 35th <u>Profit Ceiling</u>
1	48.45	39.86	4.345
2	47.44	39.95	3.795
3	41.84	34.67	3.635
4	47.44	39.95	3.795
5	41.31	34.45	3.645
6	52.64	38.99	6.875
7	52.64	38.99	6.875
8	52.64	38.99	6.875
9	49.92	38.30	5.860
10	48.45	39.86	4.345
11	43.93	35.79	4.120

Table II (For ICF)  
SupportRate per

<u>HSA</u>
1
2
3
4
5
6
7
8
9
10
11

\$31,089  
\$443,103  
\$474,192

288	1.0413	1.0524
289	1.0409	1.0522
290	1.0404	1.0521
291	1.0321	1.0403
292	1.0317	1.0402
293	1.0313	1.0400
294	1.0254	1.0318
295	1.0250	1.0317
296	1.0246	1.0315
297	1.0228	1.0294
298	1.0224	1.0293
299	1.0219	1.0291
300	1.0166	1.0218
301	1.0162	1.0216
302	1.0158	1.0215
303	1.0076	1.0098
304	1.0072	1.0097
305	1.0067	1.0095
306	1.0000	1.0000

\$33,774  
\$1,118,808  
3.0187%  
\$160,256  
\$4,838  
\$382,247  
\$160,256  
\$226,829

6.5  
0.526315789  
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\$474,192

\$226,829

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\$226,829

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\$37.85



\$701,021

17,261

\$40.61

22,630

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21,046

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3,785

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\$37.85

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0.5

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\$47.44

\$37.85

\$9.59

0.5

\$4.80

3.795

\$3.795

\$37.85

\$41.65

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**\$41.65**

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\$47.44

\$39.95

7/DD 16 Facilities)

Percentiles by HSA

Not updated with current figures

<u>75th Percentile</u>	<u>35th Percentile</u>	<u>Below 35th Profit Ceiling</u>
34.86	27.19	3.885
33.30	25.97	3.715
32.74	25.54	3.650
33.30	25.97	3.715
30.46	23.75	3.405
40.44	31.54	4.500
40.44	31.54	4.500
40.44	31.54	4.500
37.60	29.32	4.190
34.86	27.19	3.885
32.73	25.52	3.655

	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjusted Adjustments	Adjusted Total
1. Dietary	102,594	10,970	1,214	114,778	0	114,778	3,546	118,324
2. Food Purchase	0	108,793	0	108,793	0	108,793	-3,461	105,332
3. Housekeeping	67,840	16,540	0	84,380	0	84,380	62	84,442
4. Laundry	18,932	4,203	0	23,135	0	23,135	0	23,135
5. Heat and Other Utilities	0	0	55,663	55,663	0	55,663	207	55,870
6. Maintenance	27,679	10,128	16,257	54,064	0	54,064	1,936	56,000
7. Other (specify)*	0	0	0	0	0	0	0	0
8. Total General Services	217,045	150,634	73,134	440,813	0	440,813	2,290	443,103
9. Medical Director	0	0	4,800	4,800	0	4,800	0	4,800
10. Nursing & Medical Records	825,542	94,156	7,197	926,895	0	926,895	-3,908	922,987
10a. Therapy	0	0	273,238	273,238	0	273,238	0	273,238
11. Activities	42,447	127	220	42,794	0	42,794	-8,081	34,713
12. Social Services	0	0	0	0	0	0	0	0
13. Nurse Aide Training	0	0	0	0	0	0	0	0
14. Program Transportation	0	0	0	0	0	0	0	0
15. Other (specify)*	0	0	0	0	0	0	0	0
16. Total Health Care & Programs	867,989	94,283	285,455	1,247,727	0	1,247,727	-11,989	#####
17. Administrative	0	0	236,700	236,700	0	236,700	-164,200	72,500
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	6,657	6,657	0	6,657	18,174	24,831
20. Fees, Subscriptions & Promotion	0	0	4,926	4,926	0	4,926	378	5,304
21. Clerical & General Office	33,774	2,211	10,894	46,879	0	46,879	41,312	88,191
22. Employee Benefits & Payroll	0	0	137,144	137,144	0	137,144	23,112	160,256
23. Inservice Training & Education	0	0	0	0	0	0	79	79
24. Travel and Seminar	0	0	0	0	0	0	38	38
25. Other Admin. Staff Trans	0	0	8,053	8,053	0	8,053	3,252	11,305
26. Insurance-Prop.Liab.Malpractice	0	0	19,285	19,285	0	19,285	458	19,743
27. Other (specify)*	0	0	0	0	0	0	0	0
28. Total General Adminis	33,774	2,211	423,659	459,644	0	459,644	-77,397	382,247

29. Total General Administrative	1,118,808	247,128	782,248	2,148,184	0	2,148,184	-87,096	#####
30. Depreciation	0	0	75,418	75,418	0	75,418	9,859	85,277
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	5,589	5,589
32. Interest	0	0	92,570	92,570	0	92,570	25,889	118,459
33. Real Estate	0	0	5,768	5,768	0	5,768	211	5,979
34. Rent - Facility & Grounds	0	0	0	0	0	0	0	0
35. Rent - Equipment & Vehicles	0	0	30,991	30,991	0	30,991	744	31,735
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	204,747	204,747	0	204,747	42,292	247,039
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	65,538	0	65,538	0	65,538	0	65,538
40. Barber and Beauty Shop	0	0	0	0	0	0	0	0
41. Coffee and Gift Shops	0	0	0	0	0	0	0	0
42	0	0	127,378	127,378	0	127,378	0	127,378
43. Other (specify):*	0	621	44,248	44,869	0	44,869	-44,869	0
44. Total Special Cost Ce	0	66,159	171,626	237,785	0	237,785	-44,869	192,916
45. Grand Total	1,118,808	313,287	1,158,621	2,590,716	0	2,590,716	-89,673	#####

	After	
	Operating	Consolidation
General Service Cost Center		
1. Cash on hand and in banks	1,053,931	1,053,931
2. Cash - Patient Deposits	0	0
3. Accounts & Notes Recievable	1,032,862	1,032,862
4. Supply Inventory	8,794	8,794
5. Short-Term Investments	0	0
6. Prepaid Insurance	18,052	18,052
7. Other Prepaid Expenses	0	0
8. Accounts Receivable-Owner/Related Party	0	0
9. Other (specify):	1,211	1,211
10. Total current assets	2,114,850	2,114,850
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	108,313	74,250
14. Buildings, at Historical Cost	1,347,250	1,438,288
15. Leasehold Improvements, Historical Cost	196,734	193,555
16. Equipment, at Historical Cost	352,329	352,329
17. Accumulated Depreciation (book methods)	-968,658	-920,738
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	0	0
20. Accum Amort - Org/Pre-Op Costs	0	0
21. Restricted Funds	0	0
22. Other Long-Term Assets (specify):	0	0
23. other (specify):	0	0
24. Total Long-Term Assets	1,035,968	1,137,684
25. Total Assets	3,150,818	3,252,534
CURRENT LIABILITIES		
26. Accounts Payable	555,442	555,442
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	0	0
29. Short-Term Notes Payable	0	0



30. Accrued Salaries Payable	56,268	56,268
31. Accrued Taxes Payable	83,518	83,518
32. Accrued Real Estate Taxes	5,856	5,856
33. Accrued Interest Payable	7,762	7,762
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	286,285	286,285
37. Other Current Liabilities (specify):	572,543	572,543
38. Total Current Liabilities	1,567,674	1,567,674
LONG TERM LIABILITES		
39. Long-Term Notes Payable	0	0
40. Mortgage Payable	1,802,889	1,802,889
41. Bonds Payable	0	0
42. Deferred Compensation	0	0
43. Other Long-Term Liabilities (specify):	6,100	6,100
44. Other Long-Term Liabilities (specify):	0	0
45. Total Long-Term Liabilities	1,808,989	1,808,989
46. Total Liabilities	3,376,663	3,376,663
47. Total Equity	-225,845	-124,129
48. Total Liabilities and Equity	3,150,818	3,252,534

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	2,606,612
2. Discounts and Allowances for all Levels	-235,992
Subtotal - Inpatient Care	2,370,620
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	506,279
7. Oxygen	1,826
Subtotal - Anciliary Revenue	508,105
9. Payments for Education	0
10. Other Governmental Grants	0
11. Nurses Aide Training Reimbursements	0
12. Gift and Coffee Shop	0
13. Barber and Beauty Care	0
14. Non-Patient Meals	3,525
15. Telephone, Television, and Radio	0
16. Rental of Facility Space	0
17. Sale of Drugs	71,953
18. Sale of Supplies to Non-Patients	0
19. Laboratory	0
20. Radiology and X-Ray	23,469
21. Other Medical Services	15,875
22. Laundry	0
Subtotal - Other Operating Revenue	114,822
24. Contributions	0
25. Interest and Other Investments Income	0
Subtotal - Non-Operating Revenue	-
27. Other Revenue (specify):	8,081

28. Other Revenue (specify):	4,035
Subtotal - Other Revenue	12,116
30. Total Revenue	3,005,663
31. General Services	326,256
32. Health Care	839,238
33. General Administration	337,208
34. Ownership	155,538
35. Special Cost Centers	183,622
35. Provider Participation Fee	98,404
37. Other	0
40. Total Expenses	1,940,266
41. Income Before Income Taxes	1,065,397
42. Income Taxes	0
43. Net Income or Loss for the Year	1,065,397