

Client: **A443975 - Alliance Health of SE MA**
Engagement: **MCMD 2022 - Alliance Health of Southeastern Massachusetts**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD TB Report**

Account	Description	PP-1 12/31/2021	FS 12/31/2022	JE Ref #	CAIDJE	CAID 12/31/2022
Group : [100] Balance Sheet						
Subgroup : [1000] Assets						
1102-010	PETTY CASH	2,000.00	2,000.00		0.00	2,000.00
1112-010	CASH-CHECKING -BRAINTREE	586,748.00	688,387.00		0.00	688,387.00
1155-010	WORKING CAPITAL-RESERVE	902,291.00	102,647.00		0.00	102,647.00
1172-010	PAYROLL CLEARING	(262.00)	(50.00)		0.00	(50.00)
1228-010	HUD RESIDUAL RECEIPTS	498,328.00	498,902.00		0.00	498,902.00
1300-010	ACCTS REC-PRIVATE-SNF	44,287.00	114,965.00		0.00	114,965.00
1302-010	ACCTS REC-MEDICAID-SNF	695,881.00	523,719.00		0.00	523,719.00
1304-010	ACCTS REC-MEDICARE A-SNF	409,380.00	489,505.00		0.00	489,505.00
1305-010	ACCTS REC-MEDICARE B-SNF	31,840.00	8,869.00		0.00	8,869.00
1308-010	ACCTS REC-MANAGED CARE/HMO-SNF	211,052.00	249,375.00		0.00	249,375.00
1329-010	BAD DEBT RESERVE	(74,367.00)	(72,605.00)		0.00	(72,605.00)
1530-010	PREPAID INSURANCE	132,553.00	120,311.00		0.00	120,311.00
1538-010	INVENTORY	5,000.00	5,000.00		0.00	5,000.00
1580-010	PREPAID EXPENSES-OTHER	70,499.00	32,148.00		0.00	32,148.00
1712-010	DEPOSITS-UTILITIES	8,500.00	8,500.00		0.00	8,500.00
1723-010	DUE TO/FROM MARIE ESTHER	13,195.00	0.00		0.00	0.00
1724-010	DUE FROM AFFILIATE - OTHER	(500.00)	(500.00)		0.00	(500.00)
1726-010	DUE TO/FROM ABBOTT - NEW	2,100.00	2,420.00		0.00	2,420.00
1727-010	DUE TO/FROM BALDWINVILLE	1,936.00	0.00		0.00	0.00
1730-010	DUE TO/FROM DEVEREUX - NEW	1,134.00	0.00		0.00	0.00
1731-010	DUE TO/FROM MARINA BAY	3,989.00	(5,432.00)		0.00	(5,432.00)
1732-010	DUE TO/FROM ROSEWOOD	1,967.00	(1,490.00)		0.00	(1,490.00)
1733-010	DUE TO/FROM WEST ACRES	(17,096.00)	(31,360.00)		0.00	(31,360.00)
1740-010	DEFERRED FINANCE FEES	224,662.00	224,662.00		0.00	224,662.00
1743-010	ACCUM AMORT FINANCE FEES	(20,326.00)	(24,476.00)		0.00	(24,476.00)
1751-010	HUD MIP ESCROW	8,775.00	11,513.00		0.00	11,513.00
1752-010	HUD INSURANCE ESCROW	20,447.00	25,476.00		0.00	25,476.00
1754-010	TAX ESCROW	5,027.00	6,067.00		0.00	6,067.00
1758-010	HUD CAPITAL REPL RESERVE	3,045,226.00	2,987,717.00		0.00	2,987,717.00
1902-010	LAND	750,000.00	750,000.00		0.00	750,000.00
1912-010	BUILDING	13,685,910.00	13,685,910.00		0.00	13,685,910.00
1919-010	ACCUM DEPREC-BUILDING	(4,881,162.00)	(5,224,698.00)		0.00	(5,224,698.00)
1922-010	BUILDING IMPROVEMENTS	211,754.00	288,736.00		0.00	288,736.00
1929-010	ACCUM DEPR-BUILD IMPROVEMENTS	(131,931.00)	(155,278.00)		0.00	(155,278.00)
1935-010	OTHER IMPROVEMENTS	971,621.00	1,030,197.00		0.00	1,030,197.00
1936-010	ACCUM DEPREC-OTHER IMPROVEMENT	(604,746.00)	(672,188.00)		0.00	(672,188.00)
1952-010	FURNITURE & EQUIPMENT	893,413.00	935,005.00		0.00	935,005.00
1959-010	ACCUM DEPREC-FURN & EQUIPMENT	(808,816.00)	(837,674.00)		0.00	(837,674.00)
1962-010	AUTO	71,674.00	75,899.00		0.00	75,899.00
1969-010	ACCUM DEPREC-AUTO	(2,748.00)	(17,499.00)		0.00	(17,499.00)
1970-010	CONSTRUCTION IN PROGRESS	391,845.00	391,845.00		0.00	391,845.00
1972-010	COMPUTER EQUIPMENT	149,041.00	158,576.00		0.00	158,576.00
1979-010	ACCUM DEPREC-COMPUTER EQUIPMEN	(134,429.00)	(145,203.00)		0.00	(145,203.00)
1982-010	SOFTWARE	85,891.00	85,891.00		0.00	85,891.00
1989-010	ACCUM AMORT-SOFTWARE	(85,891.00)	(85,891.00)		0.00	(85,891.00)
Subtotal [1000] Assets		17,375,692.00	16,229,898.00		0.00	16,229,898.00
Subgroup : [2000] Liabilities & Equity						
2102-010	ACCOUNTS PAYABLE-TRADE	(542,260.00)	(656,525.00)		0.00	(656,525.00)
2165-010	UNEARNED INCOME	(128,335.00)	(42,050.00)		0.00	(42,050.00)
2170-010	ACCRUED EXPENSES-OPERATING	(219,125.00)	(170,254.00)		0.00	(170,254.00)
2306-010	MORTGAGE - S/T	(228,097.00)	(235,953.00)		0.00	(235,953.00)
2514-010	W/H FEDERAL INCOME TAXES	(11,866.00)	0.00		0.00	0.00
2516-010	W/H FICA TAXES	(6,159.00)	0.00		0.00	0.00
2517-010	W/H MEDICARE TAXES	(1,468.00)	0.00		0.00	0.00
2526-010	W/H STATE INC TAX - MA	(4,803.00)	0.00		0.00	0.00
2540-010	LIFE INSURANCE WITHHELD	(2,857.00)	0.00		0.00	0.00
2550-010	ACCRUED PAYROLL	(73,114.00)	(130,949.00)		0.00	(130,949.00)
2560-010	ACCRUED FICA TAXES	(22,581.00)	(19,528.00)		0.00	(19,528.00)
2564-010	ACCD BONUS	(25,269.00)	(25,273.00)		0.00	(25,273.00)
2565-010	ACCD VACATION	(295,176.00)	(255,265.00)		0.00	(255,265.00)
2568-010	ACCD PENSION/401(K)	(2,461.00)	(5,331.00)		0.00	(5,331.00)
2744-010	DUE TO MEDICAID	66,780.00	0.00		0.00	0.00
2745-010	MEDICARE ADVANCE PAYMENTS	(283,295.00)	0.00		0.00	0.00
2746-010	DUE TO/FROM MEDICARE	(46,182.00)	(46,182.00)		0.00	(46,182.00)
2910-010	MORTGAGE- L/T	(13,378,925.00)	(13,143,621.00)		0.00	(13,143,621.00)
3251-010	UNRESTRICTED NET ASSETS	(13,639,917.00)	(15,195,365.00)		0.00	(15,195,365.00)
3251-011	UNRESTRICTED NET ASSETS	3,253,416.00	3,838,634.00		0.00	3,838,634.00
3251-012	UNRESTRICTED NET ASSETS	1,667,453.00	1,667,453.00		0.00	1,667,453.00
3251-013	UNRESTRICTED NET ASSETS	2,578,187.00	2,867,579.00		0.00	2,867,579.00
3251-014	UNRESTRICTED NET ASSETS	956,216.00	1,078,261.00		0.00	1,078,261.00
3251-015	UNRESTRICTED NET ASSETS	1,353,691.00	1,457,566.00		0.00	1,457,566.00

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		12/31/2021	12/31/2022			12/31/2022
3251-016	UNRESTRICTED NET ASSETS	600,106.00	612,168.00		0.00	612,168.00
3251-017	UNRESTRICTED NET ASSETS	1,005,728.00	1,231,417.00		0.00	1,231,417.00
3251-018	UNRESTRICTED NET ASSETS	235,574.00	271,787.00		0.00	271,787.00
Subtotal [2000] Liabilities & Equity		(17,194,739.00)	(16,901,431.00)		0.00	(16,901,431.00)
Total [100] Balance Sheet		180,953.00	(671,533.00)		0.00	(671,533.00)
Group : [300] P&L						
Subgroup : [3000] Revenues						
3025.00	R & B SCO	0.00	0.00		(123,047.00)	(123,047.00)
				CAIDJE - 3	(123,047.00)	
302500	REVENUE HOSPICE	(178,806.00)	0.00		0.00	0.00
3027.00	RESOURCE INCOME	(1,029,368.00)	0.00		(1,051,758.00)	(1,051,758.00)
				CAIDJE - 2	(1,051,758.00)	
4000-010	PRIVATE ROOM & BOARD:SNF	(1,633,668.00)	(2,015,988.00)		0.00	(2,015,988.00)
4013-010	DRUGS & PHARMACY:PRIV SNF	(20.00)	(51.00)		0.00	(51.00)
4018-010	OCCUP THERAPY:PRIV SNF	0.00	(895.00)		0.00	(895.00)
4025-010	ANCILLARY ALLOW:PRIV SNF	0.00	(1,083.00)		0.00	(1,083.00)
4050-010	MEDICAID ROOM & BOARD:SNF	(7,402,373.00)	(8,860,544.00)		1,504,488.00	(7,356,056.00)
				CAIDJE - 2	1,051,758.00	
				CAIDJE - 3	452,730.00	
4058-010	ROOM & BOARD ALLOW:SNF	4,384,690.00	4,416,624.00		0.00	4,416,624.00
4061-010	PHYSICAL THERAPY:MD SNF	(240.00)	0.00		0.00	0.00
4063-010	DRUGS & PHARMACY:MD SNF	(18,611.00)	(26,693.00)		0.00	(26,693.00)
4064-010	MEDICAL SUPPLIES-MD SNF	0.00	(3,294.00)		0.00	(3,294.00)
4068-010	OCCUPATIONAL THER:MD SNF	(300.00)	0.00		0.00	0.00
4075-010	ANCILLARY ALLOWNCE:MD SNF	19,151.00	24,421.00		0.00	24,421.00
4100-010	MEDICARE A R & B:SNF	(3,112,175.00)	(3,618,865.00)		0.00	(3,618,865.00)
4111-010	PHYSICAL THERAPY:MC A SNF	(650,650.00)	(565,090.00)		0.00	(565,090.00)
4112-010	SPEECH THERAPY:MC A SNF	(152,400.00)	(157,650.00)		0.00	(157,650.00)
4113-010	DRUGS & PHARMACY:MC A SNF	(278,842.00)	(275,605.00)		0.00	(275,605.00)
4114-010	MEDICAL SUPPLIES:MC A SNF	(11,434.00)	(22,894.00)		0.00	(22,894.00)
4115-010	LABORATORY:MC A SNF	(78,260.00)	(69,029.00)		0.00	(69,029.00)
4117-010	X-RAY:MC A SNF	(18,389.00)	(13,273.00)		0.00	(13,273.00)
4118-010	OCCUP THERAPY:MC A SNF	(627,610.00)	(633,520.00)		0.00	(633,520.00)
4125-010	CONTRACT ALLOW:MC A SNF	(680,354.00)	(746,304.00)		0.00	(746,304.00)
4126-010	CONTRACT ALLOW: MC A SNF ANCIL	1,817,585.00	1,737,425.00		0.00	1,737,425.00
4130-010	OTHER ROOM & BOARD:SNF	(1,914,864.00)	(1,903,966.00)		123,047.00	(1,780,919.00)
				CAIDJE - 3	123,047.00	
4138-010	ROOM & BOARD ALLOW:SNF	415,654.00	475,554.00		0.00	475,554.00
4141-010	PHYSICAL THERAPY:OTH SNF	(368,510.00)	(297,000.00)		0.00	(297,000.00)
4142-010	SPEECH THERAPY:OTH SNF	(90,400.00)	(90,600.00)		0.00	(90,600.00)
4143-010	DRUGS & PHARMACY:OTH SNF	(121,264.00)	(116,431.00)		0.00	(116,431.00)
4144-010	MEDICAL SUPPLIES:OTH SNF	(4,589.00)	(6,258.00)		0.00	(6,258.00)
4145-010	LABORATORY:OTH SNF	(23,060.00)	(11,075.00)		0.00	(11,075.00)
4147-010	X-RAY:OTH SNF	(7,801.00)	(5,612.00)		0.00	(5,612.00)
4148-010	OCCUP THERAPY:OTH SNF	(283,555.00)	(283,205.00)		0.00	(283,205.00)
4149-010	PROST/ORTH SUPPLY:OTH SNF	(18,778.00)	(322.00)		0.00	(322.00)
4150-010	IV THERAPY:OTH SNF	0.00	(23.00)		0.00	(23.00)
4155-010	ANCILLARY ALLOW:OTH SNF	894,485.00	761,380.00		0.00	761,380.00
4161-010	PHYSICAL THERAPY:MC B	(333,562.00)	(218,308.00)		0.00	(218,308.00)
4162-010	SPEECH THERAPY:MC B	(40,500.00)	(29,250.00)		0.00	(29,250.00)
4163-010	DRUGS & PHARMACY:MC B	(32,041.00)	(43,214.00)		0.00	(43,214.00)
4165-010	LABORATORY:MC B	(22,720.00)	(24,400.00)		0.00	(24,400.00)
4168-010	OCCUPATIONAL THERAPY:MC B	(169,410.00)	(110,685.00)		0.00	(110,685.00)
4170-010	IV THERAPY:MC B	(109.00)	(500.00)		0.00	(500.00)
4174-010	OTHER-MEDICARE PART B	367.00	2,160.00		0.00	2,160.00
4175-010	ANCILLARY ALLOWANCE:MC B	277,072.00	227,936.00		0.00	227,936.00
4200-010	REVENUE HOSPICE	0.00	0.00		(452,730.00)	(452,730.00)
				CAIDJE - 3	(452,730.00)	
4268-010	ROOM & BOARD ALLOW:OTHER	(65,329.00)	0.00		0.00	0.00
4685-010	REVENUE MEDICAL RECORDS	(335.00)	(414.00)		0.00	(414.00)
4845-010	INTEREST INCOME	(3,410.00)	(4,440.00)		0.00	(4,440.00)
4883-010	STATE STIMULUS INCOME	0.00	(280,931.00)		0.00	(280,931.00)
4884-010	FEDERAL STIMULUS INCOME	(145,144.00)	(128,335.00)		0.00	(128,335.00)
4885-010	PPP LOAN FORGIVENESS INCOME	(1,307,000.00)	0.00		0.00	0.00
4886-010	GRANT AND FUNDRAISING INCOME	0.00	(30,723.00)		0.00	(30,723.00)
4887-010	OTHER INCOME - COVID TEST	(274,993.00)	(275,760.00)		0.00	(275,760.00)
4888-010	MISCELLANEOUS INCOME	(27,864.00)	(105,028.00)		0.00	(105,028.00)
Subtotal [3000] Revenues		(13,319,734.00)	(13,331,758.00)		0.00	(13,331,758.00)
Subgroup : [4000] Expenses						
5101-010	SAL-ADMINISTRATOR	120,265.00	135,888.00		0.00	135,888.00
5101-013	SAL-ADMINISTRATOR	10,433.00	11,575.00		0.00	11,575.00
5101-014	SAL-ADMINISTRATOR	2,761.00	(113.00)		0.00	(113.00)
5101-015	SAL-ADMINISTRATOR	2,305.00	2,679.00		0.00	2,679.00

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5101-016	SAL-ADMINISTRATOR	9,996.00	5,004.00		0.00	5,004.00
5115-010	SAL-OFFICE/CLERICAL	194,492.00	200,757.00		0.00	200,757.00
5115-011	SAL-OFFICE/CLERICAL	5,631.00	8,870.00		0.00	8,870.00
5115-013	SAL-OFFICE/CLERICAL	10,542.00	12,381.00		0.00	12,381.00
5115-014	SAL-OFFICE/CLERICAL	5,162.00	4,642.00		0.00	4,642.00
5115-015	SAL-OFFICE/CLERICAL	3,510.00	3,624.00		0.00	3,624.00
5115-017	SAL-OFFICE/CLERICAL	2,356.00	4,478.00		0.00	4,478.00
5115-018	SAL-OFFICE/CLERICAL	0.00	711.00		0.00	711.00
5120-010	MANAGEMENT/FINANCIAL SERVICES	617,076.00	649,848.00		0.00	649,848.00
5124-010	LEGAL FEES	29,487.00	14,537.00		0.00	14,537.00
5126-010	ACCOUNTING FEES	38,765.00	45,486.00		0.00	45,486.00
5128-010	OTHER PROFESSIONAL FEES	28,822.00	26,047.00		0.00	26,047.00
5129-010	TELEPHONE	22,521.00	21,894.00		0.00	21,894.00
5130-010	CELL PHONE EXPENSE	5,067.00	4,686.00		0.00	4,686.00
5131-010	ADVERTISING-HELP WANTED	19,537.00	17,024.00		0.00	17,024.00
5132-010	ADVERTISING-DIRECTORY	580.00	1,321.00		0.00	1,321.00
5133-010	BUSINESS PROMOTION	12,387.00	23,454.00		0.00	23,454.00
5135-010	MEMBERSHIP DUES	16,705.00	17,044.00		0.00	17,044.00
5136-010	SUBSCRIPTIONS	1,415.00	139.00		0.00	139.00
5137-010	LICENSES	1,438.00	491.00		0.00	491.00
5138-010	OFFICE SUPPLIES	29,301.00	32,036.00		0.00	32,036.00
5140-010	COURIER & POSTAGE	7,609.00	7,264.00		0.00	7,264.00
5141-010	ADMIN-EQUIP RENTAL	45,838.00	58,889.00		0.00	58,889.00
5144-010	CREDIT CARD FEES	935.00	1,210.00		0.00	1,210.00
5145-010	BANK CHARGES	16,529.00	26,531.00		0.00	26,531.00
5146-010	PAYROLL PROCESSING FEES	17,011.00	15,190.00		0.00	15,190.00
5148-010	DATA PROCESSING FEES	72,318.00	76,481.00		0.00	76,481.00
5160-010	AUTO EXPENSE	1,905.00	2,052.00		0.00	2,052.00
5170-010	INSURANCE-GENERAL	80,047.00	96,715.00		0.00	96,715.00
5175-010	INSURANCE-AUTO	0.00	18,562.00		0.00	18,562.00
5360-010	FICA EXPENSE	475,866.00	484,246.00		0.00	484,246.00
5361-010	STATE UNEMPLOYMENT TAXES	6,844.00	19,121.00		0.00	19,121.00
5362-010	FAMILY MEDICAL LEAVE TAX	30,879.00	22,225.00		0.00	22,225.00
5363-010	WORKMANS COMP INSURANCE	80,477.00	90,856.00		0.00	90,856.00
5364-010	HEALTH WELFARE INSURANCE	424,001.00	376,377.00		0.00	376,377.00
5366-010	PENSION EXPENSE	29,825.00	26,286.00		0.00	26,286.00
5370-010	SEMINARS & MEETINGS	1,564.00	2,375.00		0.00	2,375.00
5371-010	EDUCATION-STAFF	2,393.00	915.00		0.00	915.00
5378-010	EMPLOYEE RELATIONS	14,837.00	17,263.00		0.00	17,263.00
5380-010	OTHER BENEFITS	15,218.00	8,767.00		0.00	8,767.00
5501-010	SAL-MAINT SUPERVISOR	48,931.00	47,802.00		0.00	47,802.00
5501-013	SAL-MAINT SUPERVISOR	3,351.00	3,180.00		0.00	3,180.00
5501-014	SAL-MAINT SUPERVISOR	2,115.00	720.00		0.00	720.00
5501-015	SAL-MAINT SUPERVISOR	917.00	847.00		0.00	847.00
5501-017	SAL-MAINT SUPERVISOR	574.00	2,381.00		0.00	2,381.00
5515-010	SAL-MAINTENANCE STAFF	4,170.00	13,472.00		0.00	13,472.00
5515-013	SAL-MAINTENANCE STAFF	0.00	516.00		0.00	516.00
5515-014	SAL-MAINTENANCE STAFF	80.00	144.00		0.00	144.00
5515-015	SAL-MAINTENANCE STAFF	301.00	234.00		0.00	234.00
5515-017	SAL-MAINTENANCE STAFF	17.00	0.00		0.00	0.00
5515-018	SAL-MAINTENANCE STAFF	0.00	324.00		0.00	324.00
5538-010	MAINTENANCE SUPPLIES	29,052.00	34,358.00		0.00	34,358.00
5539-010	MAINTENANCE & REPAIRS	30,680.00	43,654.00		0.00	43,654.00
5543-010	GROUNDKEEPING	14,605.00	15,305.00		0.00	15,305.00
5546-010	MAINTENANCE CONTRACTS	29,332.00	36,358.00		0.00	36,358.00
5547-010	RUBBISH REMOVAL	24,807.00	25,060.00		0.00	25,060.00
5548-010	SNOW REMOVAL	13,075.00	17,988.00		0.00	17,988.00
5565-010	REAL PROPERTY TAXES	26,000.00	26,000.00		0.00	26,000.00
5571-010	WATER & SEWER	177,046.00	144,153.00		0.00	144,153.00
5572-010	GAS/PROPANE	25,092.00	29,016.00		0.00	29,016.00
5574-010	ELECTRICITY	98,500.00	98,479.00		0.00	98,479.00
5738-010	LAUNDRY SUPPLIES	0.00	234.00		0.00	234.00
5739-010	PURCHASE SERVICE-LAUNDRY	115,360.00	127,529.00		0.00	127,529.00
5740-010	LINENS & BEDDING	1,684.00	5,297.00		0.00	5,297.00
5938-010	HOUSEKEEPING SUPPLIES	7,485.00	2,716.00		0.00	2,716.00
5939-010	PURCHASE SERVICE-HOUSEKEEPING	281,153.00	291,164.00		0.00	291,164.00
6301-010	SAL-FOOD SERVICE SUPERVISOR	80,693.00	84,057.00		0.00	84,057.00
6301-013	SAL-FOOD SERVICE SUPERVISOR	4,835.00	3,735.00		0.00	3,735.00
6301-014	SAL-FOOD SERVICE SUPERVISOR	861.00	887.00		0.00	887.00
6301-015	SAL-FOOD SERVICE SUPERVISOR	1,454.00	1,474.00		0.00	1,474.00
6301-017	SAL-FOOD SERVICE SUPERVISOR	0.00	5,688.00		0.00	5,688.00
6305-010	SAL-COOKS	96,453.00	92,264.00		0.00	92,264.00
6305-011	SAL-COOKS	20,340.00	49,144.00		0.00	49,144.00
6305-013	SAL-COOKS	4,387.00	4,729.00		0.00	4,729.00
6305-014	SAL-COOKS	431.00	1,274.00		0.00	1,274.00

Client: **A443975 - Alliance Health of SE MA**
Engagement: **MCMD 2022 - Alliance Health of Southeastern Massachusetts**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
6305-015	SAL-COOKS	1,703.00	1,530.00		0.00	1,530.00
6305-017	SAL-COOKS	318.00	519.00		0.00	519.00
6305-018	SAL-COOKS	0.00	273.00		0.00	273.00
6315-010	SAL-DIETARY STAFF	186,028.00	127,646.00		0.00	127,646.00
6315-011	SAL-DIETARY STAFF	23,997.00	53,955.00		0.00	53,955.00
6315-013	SAL-DIETARY STAFF	5,412.00	5,379.00		0.00	5,379.00
6315-014	SAL-DIETARY STAFF	4,168.00	5,428.00		0.00	5,428.00
6315-015	SAL-DIETARY STAFF	3,248.00	2,875.00		0.00	2,875.00
6315-017	SAL-DIETARY STAFF	952.00	868.00		0.00	868.00
6315-018	SAL-DIETARY STAFF	2,505.00	2,378.00		0.00	2,378.00
6323-010	DIETICIAN CONSULTING FEE	4,843.00	1,363.00		0.00	1,363.00
6332-010	ALLOCATED SAL DIETARY	0.00	31,040.00		0.00	31,040.00
6332-013	ALLOCATED SAL DIETARY	0.00	320.00		0.00	320.00
6334-010	FOOD	212,705.00	239,167.00		0.00	239,167.00
6336-010	DISHES & UTENSILS	3,074.00	2,199.00		0.00	2,199.00
6338-010	DIETARY SUPPLIES	32,215.00	33,088.00		0.00	33,088.00
6501-010	SAL-RECREATION SUPERVISOR	54,743.00	52,298.00		0.00	52,298.00
6501-011	SAL-RECREATION SUPERVISOR	1,014.00	0.00		0.00	0.00
6501-013	SAL-RECREATION SUPERVISOR	5,310.00	5,533.00		0.00	5,533.00
6501-014	SAL-RECREATION SUPERVISOR	1,354.00	2,698.00		0.00	2,698.00
6501-015	SAL-RECREATION SUPERVISOR	845.00	1,077.00		0.00	1,077.00
6501-017	SAL-RECREATION SUPERVISOR	1,236.00	3,326.00		0.00	3,326.00
6515-010	SAL-RECREATION STAFF	66,216.00	65,671.00		0.00	65,671.00
6515-011	SAL-RECREATION STAFF	969.00	1,717.00		0.00	1,717.00
6515-013	SAL-RECREATION STAFF	3,804.00	3,111.00		0.00	3,111.00
6515-014	SAL-RECREATION STAFF	272.00	614.00		0.00	614.00
6515-015	SAL-RECREATION STAFF	1,185.00	1,138.00		0.00	1,138.00
6515-017	SAL-RECREATION STAFF	247.00	519.00		0.00	519.00
6515-018	SAL-RECREATION STAFF	1,991.00	1,214.00		0.00	1,214.00
6538-010	RECREATION SUPPLIES	17,854.00	16,899.00		0.00	16,899.00
6539-010	PURCHASE SERVICE-RECREATION	5,288.00	10,690.00		0.00	10,690.00
6540-010	PATIENT & FAMILY ENTERTAINMENT	150.00	0.00		0.00	0.00
6545-010	CABLE TV SERVICES	13,226.00	13,523.00		0.00	13,523.00
6701-010	SAL-SOCIAL SERVICES	145,825.00	129,586.00		0.00	129,586.00
6701-013	SAL-SOCIAL SERVICES	11,550.00	11,665.00		0.00	11,665.00
6701-014	SAL-SOCIAL SERVICES	2,118.00	2,841.00		0.00	2,841.00
6701-015	SAL-SOCIAL SERVICES	2,685.00	2,468.00		0.00	2,468.00
6701-017	SAL-SOCIAL SERVICES	1,744.00	823.00		0.00	823.00
6715-010	SAL-ADMISSIONS	236,452.00	202,240.00		0.00	202,240.00
6715-013	SAL-ADMISSIONS	15,873.00	15,430.00		0.00	15,430.00
6715-014	SAL-ADMISSIONS	3,430.00	2,596.00		0.00	2,596.00
6715-015	SAL-ADMISSIONS	4,532.00	4,015.00		0.00	4,015.00
6715-017	SAL-ADMISSIONS	16,488.00	19,661.00		0.00	19,661.00
6728-010	SOCIAL SERVICES CONSULTANT	1,360.00	4,420.00		0.00	4,420.00
7020-010	MEDICAL DIRECTOR FEES	18,000.00	20,000.00		0.00	20,000.00
7300-010	SAL-DIRECTOR OF REHAB	104,544.00	100,812.00		0.00	100,812.00
7300-013	SAL-DIRECTOR OF REHAB	8,938.00	8,777.00		0.00	8,777.00
7300-014	SAL-DIRECTOR OF REHAB	896.00	5,476.00		0.00	5,476.00
7300-015	SAL-DIRECTOR OF REHAB	1,938.00	1,814.00		0.00	1,814.00
7300-017	SAL-DIRECTOR OF REHAB	224.00	0.00		0.00	0.00
7301-010	SAL-PHYSICAL THERAPIST	168,461.04	215,161.00		(84,173.00)	130,988.00
7301-011	SAL-PHYSICAL THERAPIST	3,346.00	1,222.00	CAIDJE - 1	(84,173.00)	1,222.00
7301-013	SAL-PHYSICAL THERAPIST	10,707.00	9,121.00		0.00	9,121.00
7301-014	SAL-PHYSICAL THERAPIST	10,567.00	5,981.00		0.00	5,981.00
7301-015	SAL-PHYSICAL THERAPIST	4,951.00	4,415.00		0.00	4,415.00
7301-017	SAL-PHYSICAL THERAPIST	1,049.00	0.00		0.00	0.00
7303-010	SAL-PHYSICAL THERAPY ASSISTANT	31,938.23	55,103.00		(22,777.00)	32,326.00
7303-013	SAL-PHYSICAL THERAPY ASSISTANT	5,539.00	4,268.00	CAIDJE - 1	(22,777.00)	4,268.00
7303-014	SAL-PHYSICAL THERAPY ASSISTANT	890.00	2,908.00		0.00	2,908.00
7303-015	SAL-PHYSICAL THERAPY ASSISTANT	1,598.00	1,256.00		0.00	1,256.00
7303-017	SAL-PHYSICAL THERAPY ASSISTANT	73.00	0.00		0.00	0.00
7318-010	PHYSICAL THERAPY SUPPLIES	24,360.00	15,572.00		0.00	15,572.00
7320-010	PURCH SRVC PT- DIRECT	0.00	837.00		0.00	837.00
7321-010	PURCH SRVC PT- INDIRECT	0.00	336.00		0.00	336.00
7401-010	SAL-SPEECH THERAPIST	48,748.00	112,049.00		(57,341.00)	54,708.00
7401-011	SAL-SPEECH THERAPIST	5,747.00	1,334.00	CAIDJE - 1	(57,341.00)	1,334.00
7401-013	SAL-SPEECH THERAPIST	7,853.00	8,635.00		0.00	8,635.00
7401-014	SAL-SPEECH THERAPIST	1,293.00	2,118.00		0.00	2,118.00
7401-015	SAL-SPEECH THERAPIST	2,024.00	1,911.00		0.00	1,911.00
7401-017	SAL-SPEECH THERAPIST	115.00	0.00		0.00	0.00
7401-018	SAL-SPEECH THERAPIST	200.00	0.00		0.00	0.00
7528-010	INHALOXYGEN THERAPY CONSULTAN	17,745.00	20,325.00		0.00	20,325.00

Client: **A443975 - Alliance Health of SE MA**
Engagement: **MCMD 2022 - Alliance Health of Southeastern Massachusetts**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - MCD TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
7531-010	INHAL/OXYGEN EQUIP RENTAL	13,324.00	16,616.00		0.00	16,616.00
7538-010	INHAL/OXYGEN SUPPLIES	10,137.00	8,495.00		0.00	8,495.00
7628-010	PHARMACY CONSULTING FEES	7,878.00	7,417.00		0.00	7,417.00
7629-010	DRUGS-MEDICINE CABINET	23,684.00	18,210.00		0.00	18,210.00
7640-010	DRUGS-MEDICAID	13,050.00	27,302.00		0.00	27,302.00
7650-010	DRUGS-MEDICARE	157,258.00	169,380.00		0.00	169,380.00
7660-010	DRUGS-OTHER	71,601.00	63,714.00		0.00	63,714.00
7682-010	BILLABLE MEDICAL SUPP-PRIVATE	126.00	0.00		0.00	0.00
7686-010	MED SUPPLIES MANAGED CARE	861.00	432.00		0.00	432.00
7687-010	MED SUPPLIES NY MEDICAID	210.00	0.00		0.00	0.00
7690-010	SUPPLIES-PATIENT PERSONAL	7,765.00	7,703.00		0.00	7,703.00
7692-010	ENTERAL THERAPY SUPPLIES	3,339.00	6,193.00		0.00	6,193.00
7695-010	IV THERAPY-MED A	17,213.00	18,120.00		0.00	18,120.00
7698-010	IV THERAPY-MANAGED CARE/OTHER	12,597.00	11,084.00		0.00	11,084.00
7728-010	LAB-CONSULTING FEES	2,205.00	635.00		0.00	635.00
7730-010	LAB-PRIVATE	245.00	587.00		0.00	587.00
7740-010	LAB-MEDICAID	2,368.00	817.00		0.00	817.00
7750-010	LAB-MEDICARE A	59,438.00	59,090.00		0.00	59,090.00
7760-010	LAB-OTHER	20,557.00	14,384.00		0.00	14,384.00
7761-010	COVID TESTING RESIDENTS	14,555.00	9,540.00		0.00	9,540.00
7762-010	COVID TESTING EMPLOYEES/CONTRAC	245,551.00	131,865.00		0.00	131,865.00
7762-016	COVID TESTING EMPLOYEES/CONTRAC	(4,000.00)	0.00		0.00	0.00
7850-010	AMBULANCE- MEDICARE	15,221.00	26,358.00		0.00	26,358.00
7860-010	AMBULANCE-OTHER	332.00	0.00		0.00	0.00
7927.10	PT INDIRECT	138,531.73	0.00		106,950.00	106,950.00
				CAIDJE - 1	106,950.00	
7937.04	OT INDIRECT	170,414.12	0.00		276,367.00	276,367.00
				CAIDJE - 1	276,367.00	
7947.10	ST INDIRECT	58,165.00	0.00		57,341.00	57,341.00
				CAIDJE - 1	57,341.00	
8040-010	X-RAY-MEDICAID	179.00	0.00		0.00	0.00
8050-010	X-RAY-MEDICARE A	22,537.00	12,780.00		0.00	12,780.00
8055-010	X-RAY-MEDICARE B	314.00	705.00		0.00	705.00
8060-010	X-RAY-OTHER	6,001.00	3,755.00		0.00	3,755.00
8120-010	SAL- OCCUPATIONAL THERAPY	220,699.99	230,994.00		(259,130.00)	(28,136.00)
				CAIDJE - 1	(259,130.00)	
8120-011	SAL- OCCUPATIONAL THERAPY	3,314.00	1,678.00		0.00	1,678.00
8120-013	SAL- OCCUPATIONAL THERAPY	12,434.00	12,230.00		0.00	12,230.00
8120-014	SAL- OCCUPATIONAL THERAPY	7,596.00	7,731.00		0.00	7,731.00
8120-015	SAL- OCCUPATIONAL THERAPY	4,106.00	3,905.00		0.00	3,905.00
8120-017	SAL- OCCUPATIONAL THERAPY	555.00	648.00		0.00	648.00
8125-010	SAL-COTA	(87,911.11)	44,934.00		(17,237.00)	27,697.00
				CAIDJE - 1	(17,237.00)	
8125-014	SAL-COTA	1,978.00	1,409.00		0.00	1,409.00
8125-015	SAL-COTA	616.00	1,489.00		0.00	1,489.00
8125-017	SAL-COTA	1,292.00	0.00		0.00	0.00
8148-010	OT-SUPPLIES	376.00	1,310.00		0.00	1,310.00
8301-010	SAL-DIRECTOR OF NURSES	125,390.00	135,860.00		0.00	135,860.00
8301-013	SAL-DIRECTOR OF NURSES	3,172.00	0.00		0.00	0.00
8301-014	SAL-DIRECTOR OF NURSES	(172.00)	0.00		0.00	0.00
8301-015	SAL-DIRECTOR OF NURSES	2,916.00	0.00		0.00	0.00
8301-016	SAL-DIRECTOR OF NURSES	6,066.00	0.00		0.00	0.00
8303-010	SAL-ASST DIRECTOR OF NURSES	86,831.00	29,046.00		0.00	29,046.00
8303-013	SAL-ASST DIRECTOR OF NURSES	3,870.00	2,193.00		0.00	2,193.00
8303-014	SAL-ASST DIRECTOR OF NURSES	1,470.00	4,172.00		0.00	4,172.00
8303-015	SAL-ASST DIRECTOR OF NURSES	1,572.00	923.00		0.00	923.00
8303-017	SAL-ASST DIRECTOR OF NURSES	8,581.00	4,776.00		0.00	4,776.00
8304-010	SAL-QUALITY IMPROVEMENT DIRECT	90,058.00	93,792.00		0.00	93,792.00
8304-013	SAL-QUALITY IMPROVEMENT DIRECT	6,379.00	5,635.00		0.00	5,635.00
8304-014	SAL-QUALITY IMPROVEMENT DIRECT	0.00	3,739.00		0.00	3,739.00
8304-015	SAL-QUALITY IMPROVEMENT DIRECT	1,578.00	1,396.00		0.00	1,396.00
8304-017	SAL-QUALITY IMPROVEMENT DIRECT	9,896.00	7,035.00		0.00	7,035.00
8306-010	SAL-MDS/PPS NURSE SALARIES	123,012.00	121,540.00		0.00	121,540.00
8306-013	SAL-MDS/PPS NURSE SALARIES	13,195.00	7,837.00		0.00	7,837.00
8306-014	SAL-MDS/PPS NURSE SALARIES	3,285.00	7,213.00		0.00	7,213.00
8306-015	SAL-MDS/PPS NURSE SALARIES	2,881.00	3,600.00		0.00	3,600.00
8306-017	SAL-MDS/PPS NURSE SALARIES	14,000.00	9,930.00		0.00	9,930.00
8306-018	SAL-MDS/PPS NURSE SALARIES	1,536.00	0.00		0.00	0.00
8307-010	SAL-MMQ NURSE SALARIES	17,508.00	0.00		0.00	0.00
8307-015	SAL-MMQ NURSE SALARIES	629.00	(253.00)		0.00	(253.00)
8307-017	SAL-MMQ NURSE SALARIES	1,590.00	0.00		0.00	0.00
8308-010	SAL-NURSE SUPERVISORS:SNF	290,326.00	243,454.00		0.00	243,454.00
8308-011	SAL-NURSE SUPERVISORS:SNF	2,053.00	2,280.00		0.00	2,280.00
8308-013	SAL-NURSE SUPERVISORS:SNF	26,122.00	16,371.00		0.00	16,371.00
8308-014	SAL-NURSE SUPERVISORS:SNF	5,072.00	8,743.00		0.00	8,743.00

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Workpaper: **T-01 - MCD TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
8308-015	SAL-NURSE SUPERVISORS:SNF	5,985.00	5,403.00		0.00	5,403.00
8308-017	SAL-NURSE SUPERVISORS:SNF	45,137.00	14,705.00		0.00	14,705.00
8308-018	SAL-NURSE SUPERVISORS:SNF	1,478.00	2,814.00		0.00	2,814.00
8311-010	SAL-RN:SNF CERT	353,993.00	380,960.00		0.00	380,960.00
8311-011	SAL-RN:SNF CERT	125,410.00	193,874.00		0.00	193,874.00
8311-013	SAL-RN:SNF CERT	16,917.00	21,536.00		0.00	21,536.00
8311-014	SAL-RN:SNF CERT	19,196.00	7,871.00		0.00	7,871.00
8311-015	SAL-RN:SNF CERT	9,928.00	9,329.00		0.00	9,329.00
8311-016	SAL-RN:SNF CERT	0.00	1,750.00		0.00	1,750.00
8311-017	SAL-RN:SNF CERT	23,970.00	68,444.00		0.00	68,444.00
8311-018	SAL-RN:SNF CERT	6,288.00	21,848.00		0.00	21,848.00
8312-010	SAL-LPN:SNF CERT	615,696.00	682,075.00		0.00	682,075.00
8312-011	SAL-LPN:SNF CERT	176,098.00	149,751.00		0.00	149,751.00
8312-013	SAL-LPN:SNF CERT	32,499.00	37,472.00		0.00	37,472.00
8312-014	SAL-LPN:SNF CERT	18,140.00	19,935.00		0.00	19,935.00
8312-015	SAL-LPN:SNF CERT	13,772.00	12,906.00		0.00	12,906.00
8312-017	SAL-LPN:SNF CERT	35,429.00	88,234.00		0.00	88,234.00
8312-018	SAL-LPN:SNF CERT	11,015.00	33,340.00		0.00	33,340.00
8313-010	SAL-CERT AIDES SNF CERT	1,172,559.00	1,212,712.00		0.00	1,212,712.00
8313-011	SAL-CERT AIDES SNF CERT	194,376.00	265,710.00		0.00	265,710.00
8313-013	SAL-CERT AIDES SNF CERT	62,304.00	57,204.00		0.00	57,204.00
8313-014	SAL-CERT AIDES SNF CERT	28,148.00	31,256.00		0.00	31,256.00
8313-015	SAL-CERT AIDES SNF CERT	24,714.00	24,022.00		0.00	24,022.00
8313-017	SAL-CERT AIDES SNF CERT	59,701.00	111,878.00		0.00	111,878.00
8313-018	SAL-CERT AIDES SNF CERT	11,201.00	8,227.00		0.00	8,227.00
8318-010	SAL-SCHEDULER	20,365.00	20,269.00		0.00	20,269.00
8318-011	SAL-SCHEDULER	20,495.00	20,949.00		0.00	20,949.00
8318-013	SAL-SCHEDULER	157.00	283.00		0.00	283.00
8318-014	SAL-SCHEDULER	0.00	395.00		0.00	395.00
8318-015	SAL-SCHEDULER	426.00	391.00		0.00	391.00
8318-017	SAL-SCHEDULER	38.00	0.00		0.00	0.00
8319-010	SAL-MEDICAL RECORDS	45,070.00	41,470.00		0.00	41,470.00
8319-011	SAL-MEDICAL RECORDS	2,206.00	161.00		0.00	161.00
8319-013	SAL-MEDICAL RECORDS	3,809.00	3,323.00		0.00	3,323.00
8319-014	SAL-MEDICAL RECORDS	934.00	6,088.00		0.00	6,088.00
8319-015	SAL-MEDICAL RECORDS	858.00	773.00		0.00	773.00
8319-017	SAL-MEDICAL RECORDS	73.00	0.00		0.00	0.00
8320-010	SAL-CENTRAL SUPPLY	19,591.00	20,269.00		0.00	20,269.00
8320-014	SAL-CENTRAL SUPPLY	0.00	395.00		0.00	395.00
8320-015	SAL-CENTRAL SUPPLY	341.00	396.00		0.00	396.00
8320-017	SAL-CENTRAL SUPPLY	38.00	0.00		0.00	0.00
8430-010	NURSING ADMIN INTERCOMPANY	0.00	1,654.00		0.00	1,654.00
8435-010	MDS/MMQ INTERCOMPANY	27,933.00	919.00		0.00	919.00
8435-011	MDS/MMQ INTERCOMPANY	221.00	0.00		0.00	0.00
8435-015	MDS/MMQ INTERCOMPANY	360.00	0.00		0.00	0.00
8437-010	SUPPLEMENTS	13,214.00	15,714.00		0.00	15,714.00
8438-010	NURSING SUPPLIES	251,652.00	222,439.00		(28,578.00)	193,861.00
				CAIDJE - 4	(28,578.00)	
8441-010	MEDICAL EQUIPMENT RENTAL	89,473.00	76,901.00		0.00	76,901.00
8450-010	PURCH SERV-RN:SNF CERT	233,127.00	329,049.00		9,020.00	338,069.00
				CAIDJE - 4	9,020.00	
8452-010	PURCH SERV-LPN:SNF CERT	46,441.00	229,218.00		10,666.00	239,884.00
				CAIDJE - 4	10,666.00	
8454-010	PURCHASE SERV-AIDES:SNF	78,299.00	187,023.00		8,892.00	195,915.00
				CAIDJE - 4	8,892.00	
9608-010	BAD DEBTS-OTHER:SNF CERTIFIED	57,805.00	102,961.00		0.00	102,961.00
9710-010	INTEREST- MORTGAGE	507,202.00	498,927.00		0.00	498,927.00
9715-010	MORTGAGE INSURANCE PREMIUM	89,267.00	87,931.00		0.00	87,931.00
9765-010	PENALTIES	37,224.00	0.00		0.00	0.00
9821-010	DEPREC-BUILDING	343,537.00	343,537.00		0.00	343,537.00
9823-010	DEPREC-BUILDING IMPROVEMENTS	18,793.00	23,347.00		0.00	23,347.00
9824-010	DEPREC-OTHER IMPROVEMENTS	70,439.00	67,442.00		0.00	67,442.00
9827-010	DEPREC-FURNITURE & EQUIP	30,326.00	28,858.00		0.00	28,858.00
9828-010	DEPREC SOFTWARE	4,433.00	0.00		0.00	0.00
9829-010	DEPREC COMPUTER EQUIPMENT	17,136.00	10,774.00		0.00	10,774.00
9830-010	DEPREC-AUTO	2,748.00	14,751.00		0.00	14,751.00
9845-010	AMORT-FINANCE FEES	11,186.00	4,150.00		0.00	4,150.00
9848-010	EQUITY TRANSFER	200,000.00	550,000.00		0.00	550,000.00
9920-010	STATE ASSESSMENT	484,977.00	509,243.00		0.00	509,243.00
Subtotal [4000] Expenses		13,138,781.00	14,003,291.00		0.00	14,003,291.00
Total [300] P&L		(180,953.00)	671,533.00		0.00	671,533.00
Sum of Account Groups		0.00	0.00		0.00	0.00

Client: **A443975 - Alliance Health of SE MA**
Engagement: **MCMD 2022 - Alliance Health of Southeastern Massachusetts**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
	Net (Income) Loss	0.00	0.00		0.00	0.00

Tickmarks

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Client: **A443975 - Alliance Health of SE MA**
Engagement: **MCMD 2022 - Alliance Health of Southeastern Massachusetts**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - SNF Groupings**

Account	Description	CAID 12/31/2022	PP-1 12/31/2021
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
1102-010	PETTY CASH	2,000.00	2,000.00
1112-010	CASH-CHECKING -BRAINTREE	688,387.00	586,748.00
1155-010	WORKING CAPITAL-RESERVE	102,647.00	902,291.00
Subtotal : None		793,034.00	1,491,039.00
Total [S6L1.1C1]	Cash and Cash Equivalents	793,034.00	1,491,039.00
Group : [S6L1.4C1]	Other Cash & Equivalents		
Subgroup : None			
1751-010	HUD MIP ESCROW	11,513.00	8,775.00
1752-010	HUD INSURANCE ESCROW	25,476.00	20,447.00
1754-010	TAX ESCROW	6,067.00	5,027.00
1758-010	HUD CAPITAL REPL RESERVE	2,987,717.00	3,045,226.00
Subtotal : None		3,030,773.00	3,079,475.00
Total [S6L1.4C1]	Other Cash & Equivalents	3,030,773.00	3,079,475.00
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A/ R Self-Pay Patients (Private)]			
1300-010	ACCTS REC-PRIVATE-SNF	114,965.00	44,287.00
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		114,965.00	44,287.00
Subgroup : [S6L1.5C1A/R Managed Care Patients (Private)]			
1308-010	ACCTS REC-MANAGED CARE/HMO-SNF	249,375.00	211,052.00
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		249,375.00	211,052.00
Subgroup : [S6L1.5C1A/r Medicare Non Managed Care]			
1304-010	ACCTS REC-MEDICARE A-SNF	489,505.00	409,380.00
1305-010	ACCTS REC-MEDICARE B-SNF	8,869.00	31,840.00
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		498,374.00	441,220.00
Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care]			
1302-010	ACCTS REC-MEDICAID-SNF	523,719.00	695,881.00
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care		523,719.00	695,881.00
Total [S6L1.5C1]	Payer Accounts Receivable	1,386,433.00	1,392,440.00
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
1329-010	BAD DEBT RESERVE	(72,605.00)	(74,367.00)
Subtotal : None		(72,605.00)	(74,367.00)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(72,605.00)	(74,367.00)
Group : [S6L1.8C1]	Receivable from Affiliates/Related Parties		
Subgroup : None			
1723-010	DUE TO/FROM MARIE ESTHER	0.00	13,195.00
1726-010	DUE TO/FROM ABBOTT - NEW	2,420.00	2,100.00
1727-010	DUE TO/FROM BALDWINVILLE	0.00	1,936.00
1730-010	DUE TO/FROM DEVEREUX - NEW	0.00	1,134.00
Subtotal : None		2,420.00	18,365.00
Total [S6L1.8C1]	Receivable from Affiliates/Related Parties	2,420.00	18,365.00
Group : [S6L1.10C1]	Supply Inventory		
Subgroup : None			
1538-010	INVENTORY	5,000.00	5,000.00
Subtotal : None		5,000.00	5,000.00
Total [S6L1.10C1]	Supply Inventory	5,000.00	5,000.00
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
1530-010	PREPAID INSURANCE	120,311.00	132,553.00
Subtotal : None		120,311.00	132,553.00
Total [S6L1.13C1]	Prepaid Insurance	120,311.00	132,553.00
Group : [S6L1.15C1]	Other Prepaid Expenses		
Subgroup : None			

1580-010	PREPAID EXPENSES-OTHER	32,148.00	70,499.00	
Subtotal : None		32,148.00	70,499.00	
Total [S6L1.15C1]	Other Prepaid Expenses	32,148.00	70,499.00	
Group : [S6L1.17C1] Other Current Assets				
Subgroup : None				
1172-010	PAYROLL CLEARING	(50.00)	(262.00)	
1228-010	HUD RESIDUAL RECEIPTS	498,902.00	498,328.00	
Subtotal : None		498,852.00	498,066.00	
Total [S6L1.17C1]	Other Current Assets	498,852.00	498,066.00	
Group : [S6L2.1C1] Land				
Subgroup : None				
1902-010	LAND	750,000.00	750,000.00	
Subtotal : None		750,000.00	750,000.00	
Total [S6L2.1C1]	Land	750,000.00	750,000.00	
Group : [S6L2.2C1] Building				
Subgroup : [S6L2.2C1] Building Costs				
1912-010	BUILDING	13,685,910.00	13,685,910.00	
Subtotal [S6L2.2C1A] Building Costs		13,685,910.00	13,685,910.00	
Subgroup : [S6L2.2C1A/D] Building				
1919-010	ACCUM DEPREC-BUILDING	(5,224,698.00)	(4,881,162.00)	
Subtotal [S6L2.2C1B] A/D Building		(5,224,698.00)	(4,881,162.00)	(343,536.00)
Total [S6L2.2C1]	Building	8,461,212.00	8,804,748.00	
Group : [S6L2.3C1] Improvements - Cost				
Subgroup : [S6L2.3C1] Building Improvements				
1922-010	BUILDING IMPROVEMENTS	288,736.00	211,754.00	
Subtotal [S6L2.3C1A] Building Improvements		288,736.00	211,754.00	
Subgroup : [S6L2.3C1] Other Improvements				
1935-010	OTHER IMPROVEMENTS	1,030,197.00	971,621.00	
Subtotal [S6L2.3C1C] Other Improvements		1,030,197.00	971,621.00	#REF!
Subgroup : [S6L2.3C1A/D] Building Improvements				
1929-010	ACCUM DEPR-BUILD IMPROVEMENTS	(155,278.00)	(131,931.00)	
Subtotal [S6L2.3C1D] A/D Building Improvements		(155,278.00)	(131,931.00)	#REF!
Subgroup : [S6L2.3C1A/D] Other Improvements				
1936-010	ACCUM DEPREC-OTHER IMPROVEME	(672,188.00)	(604,746.00)	
Subtotal [S6L2.3C1F] A/D Other Improvements		(672,188.00)	(604,746.00)	#REF!
Total [S6L2.3C1]	Improvements - Cost	491,467.00	446,698.00	
Group : [S6L2.4C1] Equipment				
Subgroup : [S6L2.4C1] Equipment Cost				
1952-010	FURNITURE & EQUIPMENT	935,005.00	893,413.00	
1972-010	COMPUTER EQUIPMENT	158,576.00	149,041.00	
Subtotal [S6L2.4C1A] Equipment Cost		1,093,581.00	1,042,454.00	51,127.00
Subgroup : [S6L2.4C1A/D] Equipment				
1959-010	ACCUM DEPREC-FURN & EQUIPMENT	(837,674.00)	(808,816.00)	
1979-010	ACCUM DEPREC-COMPUTER EQUIPM	(145,203.00)	(134,429.00)	
Subtotal [S6L2.4C1b] A/D Equipment		(982,877.00)	(943,245.00)	(39,632.00)
Total [S6L2.4C1]	Equipment	110,704.00	99,209.00	
Group : [S6L2.5C1] Software/Limited Life Assets				
Subgroup : [S6L2.5C1] Software Cost				
1982-010	SOFTWARE	85,891.00	85,891.00	
Subtotal [S6L2.5C1A] Software Cost		85,891.00	85,891.00	
Subgroup : [S6L2.5C1A/D] Software				
1989-010	ACCUM AMORT-SOFTWARE	(85,891.00)	(85,891.00)	
Subtotal [S6L2.5C1B] A/D Software		(85,891.00)	(85,891.00)	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				
1962-010	AUTO	75,899.00	71,674.00	

Subtotal [S6L2.6C1A] Motor Vehicle Cost	75,899.00	71,674.00	4,225.00
Subgroup : [S6L2.6C1A/D Motor Vehicles			
1969-010 ACCUM DEPREC-AUTO	(17,499.00)	(2,748.00)	
Subtotal [S6L2.6C1B] A/D Motor Vehicles	(17,499.00)	(2,748.00)	(14,751.00)
Total [S6L2.6C1] Motor Vehicle - Cost	58,400.00	68,926.00	
Group : [S6L3.3C1] Other Deferred Charges and Non Current Assets			
Subgroup : [S6L3.3C1] Utility Deposits			
1712-010 DEPOSITS-UTILITIES	8,500.00	8,500.00	
Subtotal [S6L3.3C1D] Utility Deposits	8,500.00	8,500.00	
Subgroup : None			
Subtotal : None	0.00	0.00	
Total [S6L3.3C1] Other Deferred Charges and Non Curr	8,500.00	8,500.00	
Group : [S6L3.4C1] Construction in Progress			
Subgroup : None			
1970-010 CONSTRUCTION IN PROGRESS	391,845.00	391,845.00	
Subtotal : None	391,845.00	391,845.00	
Total [S6L3.4C1] Construction in Progress	391,845.00	391,845.00	
Group : [S6L3.5C1] Mortgage Acquisition Costs			
Subgroup : None			
1740-010 DEFERRED FINANCE FEES	224,662.00	224,662.00	
Subtotal : None	224,662.00	224,662.00	
Total [S6L3.5C1] Mortgage Acquisition Costs	224,662.00	224,662.00	
Group : [S6L3.6C1] Accum Amort of Mortgage Acquisition Costs			
Subgroup : None			
1743-010 ACCUM AMORT FINANCE FEES	(24,476.00)	(20,326.00)	
Subtotal : None	(24,476.00)	(20,326.00)	
Total [S6L3.6C1] Accum Amort of Mortgage Acquisition	(24,476.00)	(20,326.00)	
Group : [S6L5.1C1] Trade Payable			
Subgroup : None			
2102-010 ACCOUNTS PAYABLE-TRADE	(656,525.00)	(542,260.00)	
Subtotal : None	(656,525.00)	(542,260.00)	
Total [S6L5.1C1] Trade Payable	(656,525.00)	(542,260.00)	
Group : [S6L5.2C1] Accrued Expenses			
Subgroup : None			
2170-010 ACCRUED EXPENSES-OPERATING	(170,254.00)	(219,125.00)	
Subtotal : None	(170,254.00)	(219,125.00)	
Total [S6L5.2C1] Accrued Expenses	(170,254.00)	(219,125.00)	
Group : [S6L5.3C1] Due to Insurance Payers			
Subgroup : [S6L5.3C1] Due Medicare Actual			
2744-010 DUE TO MEDICAID	0.00	66,780.00	
Subtotal [S6L5.3C1D] Due Medicare Actual	0.00	66,780.00	
Subgroup : [S6L5.3C1] Due Medicare Estimated			
2745-010 MEDICARE ADVANCE PAYMENTS	0.00	(283,295.00)	
2746-010 DUE TO/FROM MEDICARE	(46,182.00)	(46,182.00)	
Subtotal [S6L5.3C1F] Due Medicare Estimated	(46,182.00)	(329,477.00)	
Total [S6L5.3C1] Due to Insurance Payers	(46,182.00)	(262,697.00)	
Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities			
Subgroup : [S6L5.7C1] Accrued Salaries			
2550-010 ACCRUED PAYROLL	(130,949.00)	(73,114.00)	
2564-010 ACCD BONUS	(25,273.00)	(25,269.00)	
2565-010 ACCD VACATION	(255,265.00)	(295,176.00)	
Subtotal [S6L5.7C1A] Accrued Salaries	(411,487.00)	(393,559.00)	
Subgroup : [S6L5.7C1] Accrued Payroll Taxes Withheld			
2514-010 W/H FEDERAL INCOME TAXES	0.00	(11,866.00)	
2516-010 W/H FICA TAXES	0.00	(6,159.00)	
2517-010 W/H MEDICARE TAXES	0.00	(1,468.00)	
2526-010 W/H STATE INC TAX - MA	0.00	(4,803.00)	
Subtotal [S6L5.7C1B] Accrued Payroll Taxes Withheld	0.00	(24,296.00)	
Subgroup : [S6L5.7C1] Accrued Pauroll Taxes Payable			

2560-010	ACCRUED FICA TAXES	(19,528.00)	(22,581.00)
Subtotal [S6L5.7C1C] Accrued Pauroll Taxes Payable		(19,528.00)	(22,581.00)
Subgroup : [S6L5.7C1D] Other Payroll Liabilities			
2540-010	LIFE INSURANCE WITHHELD	0.00	(2,857.00)
2568-010	ACCD PENSION/401(K)	(5,331.00)	(2,461.00)
Subtotal [S6L5.7C1D] Other Payroll Liabilities		(5,331.00)	(5,318.00)
Total [S6L5.7C1] Accrued Salaries & Payroll Liabilities		(436,346.00)	(445,754.00)
Group : [S6L5.10C1] Other Current Liabilities			
Subgroup : None			
2165-010	UNEARNED INCOME	(42,050.00)	(128,335.00)
Subtotal : None		(42,050.00)	(128,335.00)
Total [S6L5.10C1] Other Current Liabilities		(42,050.00)	(128,335.00)
Group : [S6L6.1C1] Motgage Payable			
Subgroup : None			
2306-010	MORTGAGE - S/T	(235,953.00)	(228,097.00)
2910-010	MORTGAGE- L/T	(13,143,621.00)	(13,378,925.00)
Subtotal : None		(13,379,574.00)	(13,607,022.00)
Total [S6L6.1C1] Motgage Payable		(13,379,574.00)	(13,607,022.00)
Group : [S6L6.2C1] Due to Related Parties, Subsidiaries & Affiliates			
Subgroup : None			
1724-010	DUE FROM AFFILIATE - OTHER	(500.00)	(500.00)
1731-010	DUE TO/FROM MARINA BAY	(5,432.00)	3,989.00
1732-010	DUE TO/FROM ROSEWOOD	(1,490.00)	1,967.00
1733-010	DUE TO/FROM WEST ACRES	(31,360.00)	(17,096.00)
Subtotal : None		(38,782.00)	(11,640.00)
Total [S6L6.2C1] Due to Related Parties, Subsidiaries &		(38,782.00)	(11,640.00)
Group : [S6L8A.8C1] Net Assets- Other			
Subgroup : None			
3251-010	UNRESTRICTED NET ASSETS	(15,195,365.00)	(13,639,917.00)
3251-011	UNRESTRICTED NET ASSETS	3,838,634.00	3,253,416.00
3251-012	UNRESTRICTED NET ASSETS	1,667,453.00	1,667,453.00
3251-013	UNRESTRICTED NET ASSETS	2,867,579.00	2,578,187.00
3251-014	UNRESTRICTED NET ASSETS	1,078,261.00	956,216.00
3251-015	UNRESTRICTED NET ASSETS	1,457,566.00	1,353,691.00
3251-016	UNRESTRICTED NET ASSETS	612,168.00	600,106.00
3251-017	UNRESTRICTED NET ASSETS	1,231,417.00	1,005,728.00
3251-018	UNRESTRICTED NET ASSETS	271,787.00	235,574.00
Subtotal : None		(2,170,500.00)	(1,989,546.00)
Total [S6L8A.8C1] Net Assets- Other		(2,170,500.00)	(1,989,546.00)
Group : [S2L1.1C1] Private Pay			
Subgroup : None			
4000-010	PRIVATE ROOM & BOARD:SNF	(2,015,988.00)	(1,633,668.00)
Subtotal : None		(2,015,988.00)	(1,633,668.00)
Total [S2L1.1C1] Private Pay		(2,015,988.00)	(1,633,668.00)
Group : [S2L1.4C1] Medicare-Fee-For-Service			
Subgroup : None			
4100-010	MEDICARE A R & B:SNF	(3,618,865.00)	(3,112,175.00)
4125-010	CONTRACT ALLOW:MC A SNF	(746,304.00)	(680,354.00)
Subtotal : None		(4,365,169.00)	(3,792,529.00)
Total [S2L1.4C1] Medicare-Fee-For-Service		(4,365,169.00)	(3,792,529.00)
Group : [S2L1.5C1] Medicare Managed Care (Part C)			
Subgroup : None			
4130-010	OTHER ROOM & BOARD:SNF	(1,780,919.00)	(1,914,864.00)
4138-010	ROOM & BOARD ALLOW:SNF	475,554.00	415,654.00
Subtotal : None		(1,305,365.00)	(1,499,210.00)
Total [S2L1.5C1] Medicare Managed Care (Part C)		(1,305,365.00)	(1,499,210.00)
Group : [S2L1.6C1] MassHealth Fee-for-Service			
Subgroup : None			
4050-010	MEDICAID ROOM & BOARD:SNF	(7,356,056.00)	(8,675,876.00)
4058-010	ROOM & BOARD ALLOW:SNF	4,416,624.00	4,384,690.00
Subtotal : None		(2,939,432.00)	(4,291,186.00)
Total [S2L1.6C1] MassHealth Fee-for-Service		(2,939,432.00)	(4,291,186.00)
Group : [S2L1.8C1] Senior Care Options			

227,448.00

Subgroup : None			
3025.00	R & B SCO	(123,047.00)	0.00
Subtotal : None		(123,047.00)	0.00
Total [S2L1.8C1] Senior Care Options		(123,047.00)	0.00
Group : [S2L1.12C1] Medicaid Patient Paid Amount			
Subgroup : None			
3027.00	RESOURCE INCOME	(1,051,758.00)	0.00
Subtotal : None		(1,051,758.00)	0.00
Total [S2L1.12C1] Medicaid Patient Paid Amount		(1,051,758.00)	0.00
Group : [S2L1.15C1] Other Payer Revenue			
Subgroup : None			
4200-010	REVENUE HOSPICE	(452,730.00)	0.00
Subtotal : None		(452,730.00)	0.00
Total [S2L1.15C1] Other Payer Revenue		(452,730.00)	0.00
Group : [S2L1.1C2] Ancillary-Private Pay			
Subgroup : None			
4013-010	DRUGS & PHARMACY:PRIV SNF	(51.00)	(20.00)
4018-010	OCCUP THERAPY:PRIV SNF	(895.00)	0.00
4025-010	ANCILLARY ALLOW:PRIV SNF	(1,083.00)	0.00
Subtotal : None		(2,029.00)	(20.00)
Total [S2L1.1C2] Ancillary-Private Pay		(2,029.00)	(20.00)
Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service			
Subgroup : None			
4111-010	PHYSICAL THERAPY:MC A SNF	(565,090.00)	(650,650.00)
4112-010	SPEECH THERAPY:MC A SNF	(157,650.00)	(152,400.00)
4113-010	DRUGS & PHARMACY:MC A SNF	(275,605.00)	(278,842.00)
4114-010	MEDICAL SUPPLIES:MC A SNF	(22,894.00)	(11,434.00)
4115-010	LABORATORY:MC A SNF	(69,029.00)	(78,260.00)
4117-010	X-RAY:MC A SNF	(13,273.00)	(18,389.00)
4118-010	OCCUP THERAPY:MC A SNF	(633,520.00)	(627,610.00)
4126-010	CONTRACT ALLOW: MC A SNF ANCIL	1,737,425.00	1,817,585.00
4161-010	PHYSICAL THERAPY:MC B	(218,308.00)	(333,562.00)
4162-010	SPEECH THERAPY:MC B	(29,250.00)	(40,500.00)
4163-010	DRUGS & PHARMACY:MC B	(43,214.00)	(32,041.00)
4165-010	LABORATORY:MC B	(24,400.00)	(22,720.00)
4168-010	OCCUPATIONAL THERAPY:MC B	(110,685.00)	(169,410.00)
4170-010	IV THERAPY:MC B	(500.00)	(109.00)
4174-010	OTHER-MEDICARE PART B	2,160.00	367.00
4175-010	ANCILLARY ALLOWANCE:MC B	227,936.00	277,072.00
Subtotal : None		(195,897.00)	(320,903.00)
Total [S2L1.4C2] Ancillary-Medicare Fee-for-Service		(195,897.00)	(320,903.00)
Group : [S2L1.5C2] Ancillary-Medicare Managed Care (Part C)			
Subgroup : None			
4141-010	PHYSICAL THERAPY:OTH SNF	(297,000.00)	(368,510.00)
4142-010	SPEECH THERAPY:OTH SNF	(90,600.00)	(90,400.00)
4143-010	DRUGS & PHARMACY:OTH SNF	(116,431.00)	(121,264.00)
4144-010	MEDICAL SUPPLIES:OTH SNF	(6,258.00)	(4,589.00)
4145-010	LABORATORY:OTH SNF	(11,075.00)	(23,060.00)
4147-010	X-RAY:OTH SNF	(5,612.00)	(7,801.00)
4148-010	OCCUP THERAPY:OTH SNF	(283,205.00)	(283,555.00)
4149-010	PROST/ORTH SUPPLY:OTH SNF	(322.00)	(18,778.00)
4150-010	IV THERAPY:OTH SNF	(23.00)	0.00
4155-010	ANCILLARY ALLOW:OTH SNF	761,380.00	894,485.00
Subtotal : None		(49,146.00)	(23,472.00)
Total [S2L1.5C2] Ancillary-Medicare Managed Care (Part C)		(49,146.00)	(23,472.00)
Group : [S2L1.6C2] Ancillary-MassHealth Fee-for-Service			
Subgroup : None			
4061-010	PHYSICAL THERAPY:MD SNF	0.00	(240.00)
4063-010	DRUGS & PHARMACY:MD SNF	(26,693.00)	(18,611.00)
4064-010	MEDICAL SUPPLIES-MD SNF	(3,294.00)	0.00
4068-010	OCCUPATIONAL THER:MD SNF	0.00	(300.00)
4075-010	ANCILLARY ALLOWNCE:MD SNF	24,421.00	19,151.00
Subtotal : None		(5,566.00)	0.00
Total [S2L1.6C2] Ancillary-MassHealth Fee-for-Service		(5,566.00)	0.00
Group : [S2L3.2C1] Endowment & Other Non Recoverable Revenue			
Subgroup : None			
4883-010	STATE STIMULUS INCOME	(280,931.00)	0.00

4884-010	FEDERAL STIMULUS INCOME	(128,335.00)	(145,144.00)
4885-010	PPP LOAN FORGIVENESS INCOME	0.00	(1,307,000.00)
4886-010	GRANT AND FUNDRAISING INCOME	(30,723.00)	0.00
4887-010	OTHER INCOME - COVID TEST	(275,760.00)	(274,993.00)
Subtotal : None		(715,749.00)	(1,727,137.00)
Total [S2L3.2C1]	Endowment & Other Non Recoverable	(715,749.00)	(1,727,137.00)

Group : [S2L3.7C1]	Interest Income		
Subgroup : None			
4845-010	INTEREST INCOME	(4,440.00)	(3,410.00)
Subtotal : None		(4,440.00)	(3,410.00)
Total [S2L3.7C1]	Interest Income	(4,440.00)	(3,410.00)

Group : [S2L3.9C1]	Administrative & General Recoverable Income		
Subgroup : None			
4888-010	MISCELLANEOUS INCOME	(105,028.00)	(27,864.00)
Subtotal : None		(105,028.00)	(27,864.00)
Total [S2L3.9C1]	Administrative & General Recoverable	(105,028.00)	(27,864.00)

Group : [S2L3.11C1]	Variable Recoverable Income		
Subgroup : None			
4685-010	REVENUE MEDICAL RECORDS	(414.00)	(335.00)
Subtotal : None		(414.00)	(335.00)
Total [S2L3.11C1]	Variable Recoverable Income	(414.00)	(335.00)

Group : [S3L1.1C1]	Director of Nurses Salary		
Subgroup : None			
8301-010	SAL-DIRECTOR OF NURSES	135,860.00	125,390.00
8301-013	SAL-DIRECTOR OF NURSES	0.00	3,172.00
8301-014	SAL-DIRECTOR OF NURSES	0.00	(172.00)
8301-015	SAL-DIRECTOR OF NURSES	0.00	2,916.00
8301-016	SAL-DIRECTOR OF NURSES	0.00	6,066.00
Subtotal : None		135,860.00	137,372.00
Total [S3L1.1C1]	Director of Nurses Salary	135,860.00	137,372.00

Group : [S3L1.7C1]	Registered Nurses Salaries		
Subgroup : None			
8303-010	SAL-ASST DIRECTOR OF NURSES	29,046.00	86,831.00
8303-013	SAL-ASST DIRECTOR OF NURSES	2,193.00	3,870.00
8303-014	SAL-ASST DIRECTOR OF NURSES	4,172.00	1,470.00
8303-015	SAL-ASST DIRECTOR OF NURSES	923.00	1,572.00
8303-017	SAL-ASST DIRECTOR OF NURSES	4,776.00	8,581.00
8308-010	SAL-NURSE SUPERVISORS:SNF	243,454.00	290,326.00
8308-011	SAL-NURSE SUPERVISORS:SNF	2,280.00	2,053.00
8308-013	SAL-NURSE SUPERVISORS:SNF	16,371.00	26,122.00
8308-014	SAL-NURSE SUPERVISORS:SNF	8,743.00	5,072.00
8308-015	SAL-NURSE SUPERVISORS:SNF	5,403.00	5,985.00
8308-017	SAL-NURSE SUPERVISORS:SNF	14,705.00	45,137.00
8308-018	SAL-NURSE SUPERVISORS:SNF	2,814.00	1,478.00
8311-010	SAL-RN:SNF CERT	380,960.00	353,993.00
8311-011	SAL-RN:SNF CERT	193,874.00	125,410.00
8311-013	SAL-RN:SNF CERT	21,536.00	16,917.00
8311-014	SAL-RN:SNF CERT	7,871.00	19,196.00
8311-015	SAL-RN:SNF CERT	9,329.00	9,928.00
8311-016	SAL-RN:SNF CERT	1,750.00	0.00
8311-017	SAL-RN:SNF CERT	68,444.00	23,970.00
8311-018	SAL-RN:SNF CERT	21,848.00	6,288.00
8430-010	NURSING ADMIN INTERCOMPANY	1,654.00	0.00
Subtotal : None		1,042,146.00	1,034,199.00
Total [S3L1.7C1]	Registered Nurses Salaries	1,042,146.00	1,034,199.00

Group : [S3L1.11C1]	Registered Nurses Purchased Service Tempory Agency Staff		
Subgroup : None			
8450-010	PURCH SERV-RN:SNF CERT	338,069.00	233,192.00
Subtotal : None		338,069.00	233,192.00
Total [S3L1.11C1]	Registered Nurses Purchased Service	338,069.00	233,192.00

338069 0.00

Group : [S3L1.12C1]	Licensed Practical Nurses Salary		
Subgroup : None			
8312-010	SAL-LPN:SNF CERT	682,075.00	615,696.00
8312-011	SAL-LPN:SNF CERT	149,751.00	176,098.00
8312-013	SAL-LPN:SNF CERT	37,472.00	32,499.00
8312-014	SAL-LPN:SNF CERT	19,935.00	18,140.00
8312-015	SAL-LPN:SNF CERT	12,906.00	13,772.00

8312-017	SAL-LPN:SNF CERT	88,234.00	35,429.00
8312-018	SAL-LPN:SNF CERT	33,340.00	11,015.00
Subtotal : None		1,023,713.00	902,649.00
Total [S3L1.12C1]	Licensed Practical Nurses Salary	1,023,713.00	902,649.00

Group : [S3L1.16C1] Licensed Practical Nurses Purchased Service Temporary Agency Staff

Subgroup : None			
8452-010	PURCH SERV-LPN:SNF CERT	239,884.00	49,473.00
Subtotal : None		239,884.00	49,473.00
Total [S3L1.16C1]	Licensed Practical Nurses Purchased	239,884.00	49,473.00

239884 0.00

Group : [S3L1.17C1] Certified Nurses Aides Salaries

Subgroup : None			
8313-010	SAL-CERT AIDES SNF CERT	1,212,712.00	1,172,559.00
8313-011	SAL-CERT AIDES SNF CERT	265,710.00	194,376.00
8313-013	SAL-CERT AIDES SNF CERT	57,204.00	62,304.00
8313-014	SAL-CERT AIDES SNF CERT	31,256.00	28,148.00
8313-015	SAL-CERT AIDES SNF CERT	24,022.00	24,714.00
8313-017	SAL-CERT AIDES SNF CERT	111,878.00	59,701.00
8313-018	SAL-CERT AIDES SNF CERT	8,227.00	11,201.00
Subtotal : None		1,711,009.00	1,553,003.00
Total [S3L1.17C1]	Certified Nurses Aides Salaries	1,711,009.00	1,553,003.00

Group : [S3L1.21C1] Certified Nurses Aides Purchased Service Temporary Agency Staff

Subgroup : None			
8454-010	PURCHASE SERV-AIDES:SNF	195,915.00	80,007.00
Subtotal : None		195,915.00	80,007.00
Total [S3L1.21C1]	Certified Nurses Aides Purchased Ser	195,915.00	80,007.00

195915 0.00

Group : [S3L2.1C1] Administration Salaries

Subgroup : [S3L2.1C1] Administrator Salaries			
5101-010	SAL-ADMINISTRATOR	135,888.00	120,265.00
5101-013	SAL-ADMINISTRATOR	11,575.00	10,433.00
5101-014	SAL-ADMINISTRATOR	(113.00)	2,761.00
5101-015	SAL-ADMINISTRATOR	2,679.00	2,305.00
5101-016	SAL-ADMINISTRATOR	5,004.00	9,996.00
Subtotal [S3L2.1C1A] Administrator Salaries		155,033.00	145,760.00
Total [S3L2.1C1]	Administration Salaries	155,033.00	145,760.00

Group : [S3L2.7C1] Clerical Staff Salaries

Subgroup : None			
5115-010	SAL-OFFICE/CLERICAL	200,757.00	194,492.00
5115-011	SAL-OFFICE/CLERICAL	8,870.00	5,631.00
5115-013	SAL-OFFICE/CLERICAL	12,381.00	10,542.00
5115-014	SAL-OFFICE/CLERICAL	4,642.00	5,162.00
5115-015	SAL-OFFICE/CLERICAL	3,624.00	3,510.00
5115-017	SAL-OFFICE/CLERICAL	4,478.00	2,356.00
5115-018	SAL-OFFICE/CLERICAL	711.00	0.00
6715-010	SAL-ADMISSIONS	202,240.00	236,452.00
6715-013	SAL-ADMISSIONS	15,430.00	15,873.00
6715-014	SAL-ADMISSIONS	2,596.00	3,430.00
6715-015	SAL-ADMISSIONS	4,015.00	4,532.00
6715-017	SAL-ADMISSIONS	19,661.00	16,488.00
Subtotal : None		479,405.00	498,468.00
Total [S3L2.7C1]	Clerical Staff Salaries	479,405.00	498,468.00

Group : [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping Services

Subgroup : None			
5146-010	PAYROLL PROCESSING FEES	15,190.00	17,011.00
5148-010	DATA PROCESSING FEES	76,481.00	72,318.00
Subtotal : None		91,671.00	89,329.00
Total [S3L2.11C1]	Electronic Data Processing, Payroll &	91,671.00	89,329.00

Group : [S3L2.12C1] Office Supplies

Subgroup : None			
5138-010	OFFICE SUPPLIES	32,036.00	29,301.00
5140-010	COURIER & POSTAGE	7,264.00	7,609.00
5141-010	ADMIN-EQUIP RENTAL	58,889.00	45,838.00
5144-010	CREDIT CARD FEES	1,210.00	935.00
5145-010	BANK CHARGES	26,531.00	16,529.00
Subtotal : None		125,930.00	100,212.00
Total [S3L2.12C1]	Office Supplies	125,930.00	100,212.00

Group : [S3L2.13C1] Telecommunications (e.g. Internet & Phone)			
Subgroup : None			
5129-010	TELEPHONE	21,894.00	22,521.00
5130-010	CELL PHONE EXPENSE	4,686.00	5,067.00
Subtotal : None		26,580.00	27,588.00
Total [S3L2.13C1]	Telecommunications (e.g. Internet & P	26,580.00	27,588.00
Group : [S3L2.15C1] Travel, Conventions & Meetings			
Subgroup : None			
5370-010	SEMINARS & MEETINGS	2,375.00	1,564.00
Subtotal : None		2,375.00	1,564.00
Total [S3L2.15C1]	Travel, Conventions & Meetings	2,375.00	1,564.00
Group : [S3L2.16C1] Advertising: Help Wanted			
Subgroup : None			
5131-010	ADVERTISING-HELP WANTED	17,024.00	19,537.00
Subtotal : None		17,024.00	19,537.00
Total [S3L2.16C1]	Advertising: Help Wanted	17,024.00	19,537.00
Group : [S3L2.19C1] Accounting Services (not related to Appeals)			
Subgroup : None			
5126-010	ACCOUNTING FEES	45,486.00	38,765.00
Subtotal : None		45,486.00	38,765.00
Total [S3L2.19C1]	Accounting Services (not related to Ap	45,486.00	38,765.00
Group : [S3L2.20C1] Insurance: Malpractice & General Liability			
Subgroup : None			
5170-010	INSURANCE-GENERAL	96,715.00	80,047.00
Subtotal : None		96,715.00	80,047.00
Total [S3L2.20C1]	Insurance: Malpractice & General Liab	96,715.00	80,047.00
Group : [S3L2.22C1] Other A & G Expenses			
Subgroup : None			
5128-010	OTHER PROFESSIONAL FEES	26,047.00	28,822.00
7761-010	COVID TESTING RESIDENTS	9,540.00	14,555.00
9848-010	EQUITY TRANSFER	550,000.00	200,000.00
Subtotal : None		585,587.00	243,377.00
Total [S3L2.22C1]	Other A & G Expenses	585,587.00	243,377.00
Group : [S3L2B.1C1] Advertising Marketing			
Subgroup : None			
5132-010	ADVERTISING-DIRECTORY	1,321.00	580.00
5133-010	BUSINESS PROMOTION	23,454.00	12,387.00
Subtotal : None		24,775.00	12,967.00
Total [S3L2B.1C1]	Advertising Marketing	24,775.00	12,967.00
Group : [S3L2B.2C1] Licenses & Dues Not Patient Related to Resident Care			
Subgroup : None			
5135-010	MEMBERSHIP DUES	17,044.00	16,705.00
5136-010	SUBSCRIPTIONS	139.00	1,415.00
5137-010	LICENSES	491.00	1,438.00
Subtotal : None		17,674.00	19,558.00
Total [S3L2B.2C1]	Licenses & Dues Not Patient Related t	17,674.00	19,558.00
Group : [S3L2B.6C1] Legal: Other			
Subgroup : None			
5124-010	LEGAL FEES	14,537.00	29,487.00
Subtotal : None		14,537.00	29,487.00
Total [S3L2B.6C1]	Legal: Other	14,537.00	29,487.00
Group : [S3L2B.8C1] Management Company Fees			
Subgroup : None			
5120-010	MANAGEMENT/FINANCIAL SERVICES	649,848.00	617,076.00
Subtotal : None		649,848.00	617,076.00
Total [S3L2B.8C1]	Management Company Fees	649,848.00	617,076.00
Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest			
Subgroup : None			
9765-010	PENALTIES	0.00	37,224.00
Subtotal : None		0.00	37,224.00
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including I	0.00	37,224.00
Group : [S3L2B.14C1] Bad Debt Expenses			
Subgroup : None			

9608-010	BAD DEBTS-OTHER:SNF CERTIFIED	102,961.00	57,805.00
Subtotal : None		102,961.00	57,805.00
Total [S3L2B.14C1]	Bad Debt Expenses	102,961.00	57,805.00

Group : [S3L2B.15C1] User Fee Assessment

Subgroup : None			
9920-010	STATE ASSESSMENT	509,243.00	484,977.00
Subtotal : None		509,243.00	484,977.00
Total [S3L2B.15C1]	User Fee Assessment	509,243.00	484,977.00

Group : [S3L3.5C1] Plant Operations: Salaires

Subgroup : None			
5501-010	SAL-MAINT SUPERVISOR	47,802.00	48,931.00
5501-013	SAL-MAINT SUPERVISOR	3,180.00	3,351.00
5501-014	SAL-MAINT SUPERVISOR	720.00	2,115.00
5501-015	SAL-MAINT SUPERVISOR	847.00	917.00
5501-017	SAL-MAINT SUPERVISOR	2,381.00	574.00
5515-010	SAL-MAINTENANCE STAFF	13,472.00	4,170.00
5515-013	SAL-MAINTENANCE STAFF	516.00	0.00
5515-014	SAL-MAINTENANCE STAFF	144.00	80.00
5515-015	SAL-MAINTENANCE STAFF	234.00	301.00
5515-017	SAL-MAINTENANCE STAFF	0.00	17.00
5515-018	SAL-MAINTENANCE STAFF	324.00	0.00
Subtotal : None		69,620.00	60,456.00
Total [S3L3.5C1]	Plant Operations: Salaires	69,620.00	60,456.00

Group : [S3L3.8C1] Plant Operations: Purchased Service

Subgroup : None			
5543-010	GROUNDKEEPING	15,305.00	14,605.00
5546-010	MAINTENANCE CONTRACTS	36,358.00	29,332.00
5547-010	RUBBISH REMOVAL	25,060.00	24,807.00
5548-010	SNOW REMOVAL	17,988.00	13,075.00
Subtotal : None		94,711.00	81,819.00
Total [S3L3.8C1]	Plant Operations: Purchased Service	94,711.00	81,819.00

Group : [S3L3.9C1] Plant Operations: Supplies & Expenses

Subgroup : None			
5538-010	MAINTENANCE SUPPLIES	34,358.00	29,052.00
Subtotal : None		34,358.00	29,052.00
Total [S3L3.9C1]	Plant Operations: Supplies & Expense	34,358.00	29,052.00

Group : [S3L3.10C1] Plant Operatins: Utilities

Subgroup : None			
5571-010	WATER & SEWER	144,153.00	177,046.00
5572-010	GAS/PROPANE	29,016.00	25,092.00
5574-010	ELECTRICITY	98,479.00	98,500.00
Subtotal : None		271,648.00	300,638.00
Total [S3L3.10C1]	Plant Operatins: Utilities	271,648.00	300,638.00

Group : [S3L3.11C1] Plant Operatins: Repairs

Subgroup : None			
5539-010	MAINTENANCE & REPAIRS	43,654.00	30,680.00
Subtotal : None		43,654.00	30,680.00
Total [S3L3.11C1]	Plant Operatins: Repairs	43,654.00	30,680.00

Group : [S3L3.16C1] Dietician: Purchased Service

Subgroup : None			
6323-010	DIETICIAN CONSULTING FEE	1,363.00	4,843.00
Subtotal : None		1,363.00	4,843.00
Total [S3L3.16C1]	Dietician: Purchased Service	1,363.00	4,843.00

Group : [S3L3.18C1] Dietary: Salaries

Subgroup : None			
6301-010	SAL-FOOD SERVICE SUPERVISOR	84,057.00	80,693.00
6301-013	SAL-FOOD SERVICE SUPERVISOR	3,735.00	4,835.00
6301-014	SAL-FOOD SERVICE SUPERVISOR	887.00	861.00
6301-015	SAL-FOOD SERVICE SUPERVISOR	1,474.00	1,454.00
6301-017	SAL-FOOD SERVICE SUPERVISOR	5,688.00	0.00
6305-010	SAL-COOKS	92,264.00	96,453.00
6305-011	SAL-COOKS	49,144.00	20,340.00
6305-013	SAL-COOKS	4,729.00	4,387.00
6305-014	SAL-COOKS	1,274.00	431.00
6305-015	SAL-COOKS	1,530.00	1,703.00
6305-017	SAL-COOKS	519.00	318.00

6305-018	SAL-COOKS	273.00	0.00
6315-010	SAL-DIETARY STAFF	127,646.00	186,028.00
6315-011	SAL-DIETARY STAFF	53,955.00	23,997.00
6315-013	SAL-DIETARY STAFF	5,379.00	5,412.00
6315-014	SAL-DIETARY STAFF	5,428.00	4,168.00
6315-015	SAL-DIETARY STAFF	2,875.00	3,248.00
6315-017	SAL-DIETARY STAFF	868.00	952.00
6315-018	SAL-DIETARY STAFF	2,378.00	2,505.00
6332-010	ALLOCATED SAL DIETARY	31,040.00	0.00
6332-013	ALLOCATED SAL DIETARY	320.00	0.00
Subtotal : None		475,463.00	437,785.00
Total [S3L3.18C1]	Dietary: Salaries	475,463.00	437,785.00
Group : [S3L3.21C1] Dietary: Food			
Subgroup : None			
6334-010	FOOD	239,167.00	212,705.00
Subtotal : None		239,167.00	212,705.00
Total [S3L3.21C1]	Dietary: Food	239,167.00	212,705.00
Group : [S3L3.23C1] Dietary: Supplies & Expenses			
Subgroup : None			
6336-010	DISHES & UTENSILS	2,199.00	3,074.00
6338-010	DIETARY SUPPLIES	33,088.00	32,215.00
Subtotal : None		35,287.00	35,289.00
Total [S3L3.23C1]	Dietary: Supplies & Expenses	35,287.00	35,289.00
Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service			
Subgroup : [S3L3.27C]Housekeeping Purchased Service			
5939-010	PURCHASE SERVICE-HOUSEKEEPING	291,164.00	281,153.00
Subtotal [S3L3.27C1A]Housekeeping Purchased Service		291,164.00	281,153.00
Subgroup : [S3L3.27C]Laundry Purchased Service			
5739-010	PURCHASE SERVICE-LAUNDRY	127,529.00	115,360.00
Subtotal [S3L3.27C1B]Laundry Purchased Service		127,529.00	115,360.00
Total [S3L3.27C1]	Housekeeping / Laundry: Purchased Service	418,693.00	396,513.00
Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense			
Subgroup : [S3L3.28C]Housekeeping Supplies & Expenses			
5938-010	HOUSEKEEPING SUPPLIES	2,716.00	7,485.00
Subtotal [S3L3.28C1A]Housekeeping Supplies & Expenses		2,716.00	7,485.00
Subgroup : [S3L3.28C]Laundry Supplies & Expense			
5738-010	LAUNDRY SUPPLIES	234.00	0.00
Subtotal [S3L3.28C1B]Laundry Supplies & Expense		234.00	0.00
Total [S3L3.28C1]	Housekeeping / Laundry: Supplies & Expense	2,950.00	7,485.00
Group : [S3L3.29C1] Housekeeping / Laundry: Linen & Bedding			
Subgroup : None			
5740-010	LINENS & BEDDING	5,297.00	1,684.00
Subtotal : None		5,297.00	1,684.00
Total [S3L3.29C1]	Housekeeping / Laundry: Linen & Bedding	5,297.00	1,684.00
Group : [S3L3.31C1] Quality Assurance (QA) Professional: Salaires			
Subgroup : None			
8304-010	SAL-QUALITY IMPROVEMENT DIRECT	93,792.00	90,058.00
8304-013	SAL-QUALITY IMPROVEMENT DIRECT	5,635.00	6,379.00
8304-014	SAL-QUALITY IMPROVEMENT DIRECT	3,739.00	0.00
8304-015	SAL-QUALITY IMPROVEMENT DIRECT	1,396.00	1,578.00
8304-017	SAL-QUALITY IMPROVEMENT DIRECT	7,035.00	9,896.00
Subtotal : None		111,597.00	107,911.00
Total [S3L3.31C1]	Quality Assurance (QA) Professional:	111,597.00	107,911.00
Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries			
Subgroup : None			
8318-010	SAL-SCHEDULER	20,269.00	20,365.00
8318-011	SAL-SCHEDULER	20,949.00	20,495.00
8318-013	SAL-SCHEDULER	283.00	157.00
8318-014	SAL-SCHEDULER	395.00	0.00
8318-015	SAL-SCHEDULER	391.00	426.00
8318-017	SAL-SCHEDULER	0.00	38.00
8319-010	SAL-MEDICAL RECORDS	41,470.00	45,070.00
8319-011	SAL-MEDICAL RECORDS	161.00	2,206.00

8319-013	SAL-MEDICAL RECORDS	3,323.00	3,809.00
8319-014	SAL-MEDICAL RECORDS	6,088.00	934.00
8319-015	SAL-MEDICAL RECORDS	773.00	858.00
8319-017	SAL-MEDICAL RECORDS	0.00	73.00
8320-010	SAL-CENTRAL SUPPLY	20,269.00	19,591.00
8320-014	SAL-CENTRAL SUPPLY	395.00	0.00
8320-015	SAL-CENTRAL SUPPLY	396.00	341.00
8320-017	SAL-CENTRAL SUPPLY	0.00	38.00
Subtotal : None		115,162.00	114,401.00
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salaries	115,162.00	114,401.00

Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries

Subgroup : [S3L3.40C MMQ Salaries]			
8307-010	SAL-MMQ NURSE SALARIES	0.00	17,508.00
8307-015	SAL-MMQ NURSE SALARIES	(253.00)	629.00
8307-017	SAL-MMQ NURSE SALARIES	0.00	1,590.00
8435-010	MDS/MMQ INTERCOMPANY	919.00	27,933.00
8435-015	MDS/MMQ INTERCOMPANY	0.00	360.00
Subtotal [S3L3.40C1A MMQ Salaries]		666.00	48,020.00

Subgroup : [S3L3.40C MDS Salaries]			
8306-010	SAL-MDS/PPS NURSE SALARIES	121,540.00	123,012.00
8306-013	SAL-MDS/PPS NURSE SALARIES	7,837.00	13,195.00
8306-014	SAL-MDS/PPS NURSE SALARIES	7,213.00	3,285.00
8306-015	SAL-MDS/PPS NURSE SALARIES	3,600.00	2,881.00
8306-017	SAL-MDS/PPS NURSE SALARIES	9,930.00	14,000.00
8306-018	SAL-MDS/PPS NURSE SALARIES	0.00	1,536.00
8435-011	MDS/MMQ INTERCOMPANY	0.00	221.00
Subtotal [S3L3.40C1B MDS Salaries]		150,120.00	158,130.00

Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	150,786.00	206,150.00
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Group : [S3L3.48C1] Social Service Worker: Salaries

Subgroup : None			
6701-010	SAL-SOCIAL SERVICES	129,586.00	145,825.00
6701-013	SAL-SOCIAL SERVICES	11,665.00	11,550.00
6701-014	SAL-SOCIAL SERVICES	2,841.00	2,118.00
6701-015	SAL-SOCIAL SERVICES	2,468.00	2,685.00
6701-017	SAL-SOCIAL SERVICES	823.00	1,744.00
Subtotal : None		147,383.00	163,922.00
Total [S3L3.48C1]	Social Service Worker: Salaries	147,383.00	163,922.00

Group : [S3L3.51C1] Social Service Worker: Purchased Service

Subgroup : None			
6728-010	SOCIAL SERVICES CONSULTANT	4,420.00	1,360.00
Subtotal : None		4,420.00	1,360.00
Total [S3L3.51C1]	Social Service Worker: Purchased Service	4,420.00	1,360.00

Group : [S3L3.56C1] Indirect Restorative Therapy: Salaries

Subgroup : None			
7927.10	PT INDIRECT	106,950.00	0.00
7937.04	OT INDIRECT	276,367.00	0.00
7947.10	ST INDIRECT	57,341.00	0.00
Subtotal : None		440,658.00	0.00
Total [S3L3.56C1]	Indirect Restorative Therapy: Salaries	440,658.00	0.00

Group : [S3L3.59C1] Indirect Restorative Therapy: Consultants

Subgroup : None			
7321-010	PURCH SRVC PT- INDIRECT	336.00	0.00
Subtotal : None		336.00	0.00
Total [S3L3.59C1]	Indirect Restorative Therapy: Consultants	336.00	0.00

Group : [S3L3.60C1] Direct Restorative Therapy: Salaries

Subgroup : None			
7300-010	SAL-DIRECTOR OF REHAB	100,812.00	104,544.00
7300-013	SAL-DIRECTOR OF REHAB	8,777.00	8,938.00
7300-014	SAL-DIRECTOR OF REHAB	5,476.00	896.00
7300-015	SAL-DIRECTOR OF REHAB	1,814.00	1,938.00
7300-017	SAL-DIRECTOR OF REHAB	0.00	224.00
7301-010	SAL-PHYSICAL THERAPIST	130,988.00	283,004.00
7301-011	SAL-PHYSICAL THERAPIST	1,222.00	3,346.00
7301-013	SAL-PHYSICAL THERAPIST	9,121.00	10,707.00
7301-014	SAL-PHYSICAL THERAPIST	5,981.00	10,567.00
7301-015	SAL-PHYSICAL THERAPIST	4,415.00	4,951.00

7301-017	SAL-PHYSICAL THERAPIST	0.00	1,049.00
7303-010	SAL-PHYSICAL THERAPY ASSISTANT	32,326.00	55,927.00
7303-013	SAL-PHYSICAL THERAPY ASSISTANT	4,268.00	5,539.00
7303-014	SAL-PHYSICAL THERAPY ASSISTANT	2,908.00	890.00
7303-015	SAL-PHYSICAL THERAPY ASSISTANT	1,256.00	1,598.00
7303-017	SAL-PHYSICAL THERAPY ASSISTANT	0.00	73.00
7401-010	SAL-SPEECH THERAPIST	54,708.00	106,913.00
7401-011	SAL-SPEECH THERAPIST	1,334.00	5,747.00
7401-013	SAL-SPEECH THERAPIST	8,635.00	7,853.00
7401-014	SAL-SPEECH THERAPIST	2,118.00	1,293.00
7401-015	SAL-SPEECH THERAPIST	1,911.00	2,024.00
7401-017	SAL-SPEECH THERAPIST	0.00	115.00
7401-018	SAL-SPEECH THERAPIST	0.00	200.00
8120-010	SAL- OCCUPATIONAL THERAPY	(28,136.00)	247,161.00
8120-011	SAL- OCCUPATIONAL THERAPY	1,678.00	3,314.00
8120-013	SAL- OCCUPATIONAL THERAPY	12,230.00	12,434.00
8120-014	SAL- OCCUPATIONAL THERAPY	7,731.00	7,596.00
8120-015	SAL- OCCUPATIONAL THERAPY	3,905.00	4,106.00
8120-017	SAL- OCCUPATIONAL THERAPY	648.00	555.00
8125-010	SAL-COTA	27,697.00	56,042.00
8125-014	SAL-COTA	1,409.00	1,978.00
8125-015	SAL-COTA	1,489.00	616.00
8125-017	SAL-COTA	0.00	1,292.00
Subtotal : None		406,721.00	953,430.00
Total [S3L3.60C1] Direct Restorative Therapy: Salaries		406,721.00	953,430.00

Group : [S3L3.62C1] Direct Restorative Therapy: Consultants			
Subgroup : None			
7320-010	PURCH SRVC PT- DIRECT	837.00	0.00
7528-010	INHAL/OXYGEN THERAPY CONSULTA	20,325.00	17,745.00
Subtotal : None		21,162.00	17,745.00
Total [S3L3.62C1] Direct Restorative Therapy: Consultant		21,162.00	17,745.00

Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries			
Subgroup : None			
6501-010	SAL-RECREATION SUPERVISOR	52,298.00	54,743.00
6501-011	SAL-RECREATION SUPERVISOR	0.00	1,014.00
6501-013	SAL-RECREATION SUPERVISOR	5,533.00	5,310.00
6501-014	SAL-RECREATION SUPERVISOR	2,698.00	1,354.00
6501-015	SAL-RECREATION SUPERVISOR	1,077.00	845.00
6501-017	SAL-RECREATION SUPERVISOR	3,326.00	1,236.00
6515-010	SAL-RECREATION STAFF	65,671.00	66,216.00
6515-011	SAL-RECREATION STAFF	1,717.00	969.00
6515-013	SAL-RECREATION STAFF	3,111.00	3,804.00
6515-014	SAL-RECREATION STAFF	614.00	272.00
6515-015	SAL-RECREATION STAFF	1,138.00	1,185.00
6515-017	SAL-RECREATION STAFF	519.00	247.00
6515-018	SAL-RECREATION STAFF	1,214.00	1,991.00
Subtotal : None		138,916.00	139,186.00
Total [S3L3.64C1] Recreational Therapy/Activities: Salari		138,916.00	139,186.00

Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service			
Subgroup : None			
6539-010	PURCHASE SERVICE-RECREATION	10,690.00	5,288.00
6540-010	PATIENT & FAMILY ENTERTAINMENT	0.00	150.00
6545-010	CABLE TV SERVICES	13,523.00	13,226.00
Subtotal : None		24,213.00	18,664.00
Total [S3L3.67C1] Recreational Therapy/Activities: Purch		24,213.00	18,664.00

Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses			
Subgroup : None			
6538-010	RECREATION SUPPLIES	16,899.00	17,854.00
Subtotal : None		16,899.00	17,854.00
Total [S3L3.68C1] Recreational Therapy/Activities: Supp		16,899.00	17,854.00

Group : [S3L3.78C1] Travel: Motor Vehicle Expense			
Subgroup : None			
5160-010	AUTO EXPENSE	2,052.00	1,905.00
5175-010	INSURANCE-AUTO	18,562.00	0.00
Subtotal : None		20,614.00	1,905.00
Total [S3L3.78C1] Travel: Motor Vehicle Expense		20,614.00	1,905.00

Group : [S3L3.80C1] Variable Job Related Education			
Subgroup : None			

5371-010	EDUCATION-STAFF	915.00	2,393.00
Subtotal : None		915.00	2,393.00
Total [S3L3.80C1]	Variable Job Related Education	915.00	2,393.00

Group : [S3L3.82C1] Physician Services: Medical Director

Subgroup : None			
7020-010	MEDICAL DIRECTOR FEES	20,000.00	18,000.00
Subtotal : None		20,000.00	18,000.00
Total [S3L3.82C1]	Physician Services: Medical Director	20,000.00	18,000.00

Group : [S3L3.87C1] Legend Drugs

Subgroup : None			
7629-010	DRUGS-MEDICINE CABINET	18,210.00	23,684.00
7640-010	DRUGS-MEDICAID	27,302.00	13,050.00
7650-010	DRUGS-MEDICARE	169,380.00	157,258.00
7660-010	DRUGS-OTHER	63,714.00	71,601.00
7695-010	IV THERAPY-MED A	18,120.00	17,213.00
7698-010	IV THERAPY-MANAGED CARE/OTHER	11,084.00	12,597.00
7728-010	LAB-CONSULTING FEES	635.00	2,205.00
7730-010	LAB-PRIVATE	587.00	245.00
7740-010	LAB-MEDICAID	817.00	2,368.00
7750-010	LAB-MEDICARE A	59,090.00	59,438.00
7760-010	LAB-OTHER	14,384.00	20,557.00
7850-010	AMBULANCE- MEDICARE	26,358.00	15,221.00
7860-010	AMBULANCE-OTHER	0.00	332.00
8040-010	X-RAY-MEDICAID	0.00	179.00
8050-010	X-RAY-MEDICARE A	12,780.00	22,537.00
8055-010	X-RAY-MEDICARE B	705.00	314.00
8060-010	X-RAY-OTHER	3,755.00	6,001.00
8437-010	SUPPLEMENTS	15,714.00	13,214.00
Subtotal : None		442,635.00	438,014.00
Total [S3L3.87C1]	Legend Drugs	442,635.00	438,014.00

Group : [S3L3.89C1] House Supplies Not Resold

Subgroup : None			
8148-010	OT-SUPPLIES	1,310.00	376.00
8438-010	NURSING SUPPLIES	193,861.00	246,847.00
Subtotal : None		195,171.00	247,223.00
Total [S3L3.89C1]	House Supplies Not Resold	195,171.00	247,223.00

Group : [S3L3.90C1] House Supplies Resold to Private Residents

Subgroup : None			
7531-010	INHAL/OXYGEN EQUIP RENTAL	16,616.00	13,324.00
7682-010	BILLABLE MEDICAL SUPP-PRIVATE	0.00	126.00
Subtotal : None		16,616.00	13,450.00
Total [S3L3.90C1]	House Supplies Resold to Private Res	16,616.00	13,450.00

Group : [S3L3.91C1] House Supplies Resold to Public Residents

Subgroup : None			
7318-010	PHYSICAL THERAPY SUPPLIES	15,572.00	24,360.00
7538-010	INHAL/OXYGEN SUPPLIES	8,495.00	10,137.00
7686-010	MED SUPPLIES MANAGED CARE	432.00	861.00
7687-010	MED SUPPLIES NY MEDICAID	0.00	210.00
7690-010	SUPPLIES-PATIENT PERSONAL	7,703.00	7,765.00
7692-010	ENTERAL THERAPY SUPPLIES	6,193.00	3,339.00
Subtotal : None		38,395.00	46,672.00
Total [S3L3.91C1]	House Supplies Resold to Public Resi	38,395.00	46,672.00

Group : [S3L3.92C1] Pharmacy Consultant

Subgroup : None			
7628-010	PHARMACY CONSULTING FEES	7,417.00	7,878.00
Subtotal : None		7,417.00	7,878.00
Total [S3L3.92C1]	Pharmacy Consultant	7,417.00	7,878.00

Group : [S3L4.1C1] Depreciaton

Subgroup : [S3L4.1C1] Building Depreciation			
9821-010	DEPREC-BUILDING	343,537.00	343,537.00
Subtotal [S3L4.1C1A] Building Depreciation		343,537.00	343,537.00

Subgroup : [S3L4.1C1] Improvements Depreciation

9823-010	DEPREC-BUILDING IMPROVEMENTS	23,347.00	18,793.00
9824-010	DEPREC-OTHER IMPROVEMENTS	67,442.00	70,439.00
Subtotal [S3L4.1C1B] Improvements Depreciation		90,789.00	89,232.00

Subgroup : [S3L4.1C1] Equipment Depreciation			
9827-010	DEPREC-FURNITURE & EQUIP	28,858.00	30,326.00
9829-010	DEPREC COMPUTER EQUIPMENT	10,774.00	17,136.00
Subtotal [S3L4.1C1C] Equipment Depreciation		39,632.00	47,462.00
Subgroup : [S3L4.1C1] Software Depreciaton			
9828-010	DEPREC SOFTWARE	0.00	4,433.00
Subtotal [S3L4.1C1D] Software Depreciaton		0.00	4,433.00
Subgroup : [S3L4.1C1] Motor Vehicle Depreciation			
9830-010	DEPREC-AUTO	14,751.00	2,748.00
Subtotal [S3L4.1C1E] Motor Vehicle Depreciation		14,751.00	2,748.00
Total [S3L4.1C1] Depreciaton		488,709.00	487,412.00
Group : [S3L4.2C1] Long Term Interest Expense SNF-CR			
Subgroup : None			
9710-010	INTEREST- MORTGAGE	498,927.00	507,202.00
9715-010	MORTGAGE INSURANCE PREMIUM	87,931.00	89,267.00
9845-010	AMORT-FINANCE FEES	4,150.00	11,186.00
Subtotal : None		591,008.00	607,655.00
Total [S3L4.2C1] Long Term Interest Expense SNF-CR		591,008.00	607,655.00
Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR			
Subgroup : None			
5565-010	REAL PROPERTY TAXES	26,000.00	26,000.00
Subtotal : None		26,000.00	26,000.00
Total [S3L4.8C1] Real Estate Tax Expense-SNF-CR		26,000.00	26,000.00
Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR			
Subgroup : None			
8441-010	MEDICAL EQUIPMENT RENTAL	76,901.00	89,473.00
Subtotal : None		76,901.00	89,473.00
Total [S3L4.12C1] Other Fixed Cost Expense-SNF-CR		76,901.00	89,473.00
Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
5364-010	HEALTH WELFARE INSURANCE	376,377.00	424,001.00
Subtotal : None		376,377.00	424,001.00
Total [CLA-53.01] LA-Group Health/Life		376,377.00	424,001.00
Group : [CLA-53.02] LA-Employee Pensions			
Subgroup : None			
5366-010	PENSION EXPENSE	26,286.00	29,825.00
Subtotal : None		26,286.00	29,825.00
Total [CLA-53.02] LA-Employee Pensions		26,286.00	29,825.00
Group : [CLA-53.03] LA-Employee Benefits			
Subgroup : None			
5362-010	FAMILY MEDICAL LEAVE TAX	22,225.00	30,879.00
5378-010	EMPLOYEE RELATIONS	17,263.00	14,837.00
5380-010	OTHER BENEFITS	8,767.00	15,218.00
7762-010	COVD TESTING EMPLOYEES/CONTR/	131,865.00	245,551.00
7762-016	COVD TESTING EMPLOYEES/CONTR/	0.00	(4,000.00)
Subtotal : None		180,120.00	302,485.00
Total [CLA-53.03] LA-Employee Benefits		180,120.00	302,485.00
Group : [CLA-53.04] LA-Payroll Taxes			
Subgroup : None			
5360-010	FICA EXPENSE	484,246.00	475,866.00
5361-010	STATE UNEMPLOYMENT TAXES	19,121.00	6,844.00
Subtotal : None		503,367.00	482,710.00
Total [CLA-53.04] LA-Payroll Taxes		503,367.00	482,710.00
Group : [CLA-53.05] LA-Workers Comp			
Subgroup : None			
5363-010	WORKMANS COMP INSURANCE	90,856.00	80,477.00
Subtotal : None		90,856.00	80,477.00
Total [CLA-53.05] LA-Workers Comp		90,856.00	80,477.00
NET (INCOME) LOSS		0.00	0.00
Sum of Account Groups		0.00	0.00

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