

Client: **A442764 - Marie Esther Health Center, Inc.**
Engagement: **MDMC 2022 - Marie Esther Health Center, Inc.**
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 : [BS] Balance Sheet Accounts						
Subgroup : None						
1102-010	PETTY CASH	900.00	900.00		0.00	900.00
1119-010	CASH CHKG - CITIZENS MARIE EST	1,286,574.00	627,613.00		0.00	627,613.00
1121-010	CASH CHKG - DEDHAM MARIE EST	0.00	1,093,542.00		0.00	1,093,542.00
1122-010	CASH-INVESTMENTS	25,332.00	25,359.00		0.00	25,359.00
1300-010	ACCTS REC-PRIVATE-SNF	10,684.00	9,804.00		0.00	9,804.00
1302-010	ACCTS REC-MEDICAID-SNF	48,856.00	211,854.00		0.00	211,854.00
1304-010	ACCTS REC-MEDICARE A-SNF	28,209.00	10,155.00		0.00	10,155.00
1305-010	ACCTS REC-MEDICARE B-SNF	18,680.00	4,909.00		0.00	4,909.00
1305-019	ACCTS REC-MEDICARE B-SNF	0.00	778.00		0.00	778.00
1308-010	ACCTS REC-MANAGED CARE/HMO-SNF	169,805.00	47,243.00		0.00	47,243.00
1329-010	BAD DEBT RESERVE	(20,229.00)	(10,000.00)		0.00	(10,000.00)
1346-010	EXCHANGE	(51,330.00)	5,911.00		0.00	5,911.00
1346-019	EXCHANGE	0.00	(270.00)		0.00	(270.00)
1530-010	PREPAID INSURANCE	16,087.00	14,999.00		0.00	14,999.00
1538-010	INVENTORY	4,565.00	4,565.00		0.00	4,565.00
1580-010	PREPAID EXPENSES-OTHER	10,559.00	11,513.00		0.00	11,513.00
1724-010	DUE FROM AFFILIATE - OTHER	0.00	(867.00)		0.00	(867.00)
1727-010	DUE TO/FROM BALDWINVILLE	974.00	0.00		0.00	0.00
1728-010	DUE TO/FROM BRAINTREE	(13,195.00)	0.00		0.00	0.00
1730-010	DUE TO/FROM DEVEREUX - NEW	350.00	0.00		0.00	0.00
1731-010	DUE TO/FROM MARINA BAY	(260.00)	0.00		0.00	0.00
1733-010	DUE TO/FROM WEST ACRES	(1,569.00)	0.00		0.00	0.00
1737-010	GOODWILL	300,000.00	300,000.00		0.00	300,000.00
1738-010	ACCUM AMORT:GOODWILL	(90,000.00)	(120,000.00)		0.00	(120,000.00)
1740-010	DEFERRED FINANCE FEES	0.00	73,616.00		0.00	73,616.00
1743-010	ACCUM AMORT FINANCE FEES	0.00	(3,806.00)		0.00	(3,806.00)
1902-010	LAND	1,300,000.00	1,300,000.00		0.00	1,300,000.00
1912-010	BUILDING	1,710,000.00	1,710,000.00		0.00	1,710,000.00
1919-010	ACCUM DEPREC-BUILDING	(121,125.00)	(163,875.00)		0.00	(163,875.00)
1922-010	BUILDING IMPROVEMENTS	536,606.00	536,606.00		0.00	536,606.00
1929-010	ACCUM DEPR-BUILD IMPROVEMENTS	(9,652.00)	(36,093.00)		0.00	(36,093.00)
1935-010	OTHER IMPROVEMENTS	147,514.00	168,966.00		0.00	168,966.00
1936-010	ACCUM DEPREC-OTHER IMPROVEMENT	(50,653.00)	(83,586.00)		0.00	(83,586.00)
1952-010	FURNITURE & EQUIPMENT	978,815.00	1,008,076.00		0.00	1,008,076.00
1959-010	ACCUM DEPREC-FURN & EQUIPMENT	(728,030.00)	(830,634.00)		0.00	(830,634.00)
1962-010	AUTO	71,674.00	75,899.00		0.00	75,899.00
1969-010	ACCUM DEPREC-AUTO	(1,195.00)	(16,304.00)		0.00	(16,304.00)
1970-010	CONSTRUCTION IN PROGRESS	111,677.00	2,087,522.00		0.00	2,087,522.00
1972-010	COMPUTER EQUIPMENT	5,199.00	13,743.00		0.00	13,743.00
1979-010	ACCUM DEPREC-COMPUTER EQUIPMEN	(1,558.00)	(4,730.00)		0.00	(4,730.00)
1982-010	SOFTWARE	0.00	7,875.00		0.00	7,875.00
1989-010	ACCUM AMORT-SOFTWARE	0.00	(1,117.00)		0.00	(1,117.00)
2102-010	ACCOUNTS PAYABLE-TRADE	(294,570.00)	(381,432.00)		0.00	(381,432.00)
2165-010	UNEARNED INCOME	(12,301.17)	0.00		0.00	0.00
2170-010	ACCRUED EXPENSES-OPERATING	(54,993.00)	(252,568.00)		0.00	(252,568.00)
2514-010	W/H FEDERAL INCOME TAXES	(5,141.00)	0.00		0.00	0.00
2516-010	W/H FICA TAXES	(2,926.00)	0.00		0.00	0.00
2517-010	W/H MEDICARE TAXES	(684.00)	0.00		0.00	0.00
2526-010	W/H STATE INC TAX - MA	(2,220.00)	0.00		0.00	0.00
2536-010	W/H GARNISHMENTS	(141.00)	0.00		0.00	0.00
2550-010	ACCRUED PAYROLL	(36,932.00)	(61,111.00)		0.00	(61,111.00)
2560-010	ACCRUED FICA TAXES	(6,574.00)	(6,384.00)		0.00	(6,384.00)
2564-010	ACCD BONUS	(6,000.00)	(6,000.00)		0.00	(6,000.00)
2565-010	ACCD VACATION	(85,937.00)	(83,452.00)		0.00	(83,452.00)
2568-010	ACCD PENSION/401(K)	(268.00)	(485.00)		0.00	(485.00)
2744-010	DUE TO MEDICAID	39,900.00	(40,249.00)		0.00	(40,249.00)
2756-010	ALLIANCE WORKING CAPITAL LINE	(2,300,000.00)	0.00		0.00	0.00
2910-010	MORTGAGE- L/T	0.00	(4,337,239.00)		0.00	(4,337,239.00)
3251-010	UNRESTRICTED NET ASSETS	(498,297.00)	50,239.00		0.00	50,239.00
3251-011	UNRESTRICTED NET ASSETS	237,419.00	387,832.00		0.00	387,832.00
3251-012	UNRESTRICTED NET ASSETS	120.00	120.00		0.00	120.00
3251-013	UNRESTRICTED NET ASSETS	173,906.00	289,221.00		0.00	289,221.00
3251-014	UNRESTRICTED NET ASSETS	89,972.00	131,892.00		0.00	131,892.00
3251-015	UNRESTRICTED NET ASSETS	74,810.00	118,523.00		0.00	118,523.00
3251-016	UNRESTRICTED NET ASSETS	180,709.00	204,990.00		0.00	204,990.00
3251-017	UNRESTRICTED NET ASSETS	114,119.00	223,308.00		0.00	223,308.00
3251-019	UNRESTRICTED NET ASSETS	(2,354,648.00)	(4,331,308.00)		0.00	(4,331,308.00)
3400-010	RETAINED EARNINGS	(293.00)	(293.00)		0.00	(293.00)
Subtotal : None		943,293.83	(14,230.00)		0.00	(14,230.00)
Total [BS] Balance Sheet Accounts		943,293.83	(14,230.00)		0.00	(14,230.00)

Group : [PL] P & L Accounts

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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
Subgroup : None						
30212	REVENUE - HOSPICE	(530,912.00)	0.00		(235,175.00)	(235,175.00)
				CAIDJE -	(102,679.00)	
				CAIDJE -	(132,496.00)	
30225	REVENUE - MEDICAID EAEDC	0.00	0.00		(385,378.00)	(385,378.00)
				CAIDJE -	(385,378.00)	
30226	Patient Resource Income	(130,323.00)	0.00		(89,154.00)	(89,154.00)
				CAIDJE -	(89,154.00)	
32500	REVENUE - SCO	0.00	0.00		(1,853,459.00)	(1,853,459.00)
				CAIDJE -	(1,853,459.00)	
4000-010	PRIVATE ROOM & BOARD:SNF	(632,652.00)	(920,230.00)		132,496.00	(787,734.00)
				CAIDJE -	132,496.00	
4000-018	PRIVATE ROOM & BOARD:SNF	0.00	18,190.00		0.00	18,190.00
4000-019	PRIVATE ROOM & BOARD:SNF	(23,726.00)	(4,886.00)		0.00	(4,886.00)
4014-010	MEDICAL SUPPLIES:PRIV SNF	(26,840.00)	0.00		0.00	0.00
4025-010	ANCILLARY ALLOW:PRIV SNF	0.00	(9,845.00)		0.00	(9,845.00)
4025-018	ANCILLARY ALLOW:PRIV SNF	0.00	80.00		0.00	80.00
4025-019	ANCILLARY ALLOW:PRIV SNF	0.00	(20,320.00)		0.00	(20,320.00)
4050-010	MEDICAID ROOM & BOARD:SNF	(239,762.00)	(559,923.00)		191,833.00	(368,090.00)
				CAIDJE -	89,154.00	
				CAIDJE -	102,679.00	
4050-019	MEDICAID ROOM & BOARD:SNF	(3,197,833.00)	(3,801,980.00)		385,378.00	(3,416,602.00)
				CAIDJE -	385,378.00	
4058-010	ROOM & BOARD ALLOW:SNF	85,044.00	349,221.00		0.00	349,221.00
4058-019	ROOM & BOARD ALLOW:SNF	1,798,140.00	1,761,027.00		0.00	1,761,027.00
4100-010	MEDICARE A R & B:SNF	(361,739.00)	(473,803.00)		0.00	(473,803.00)
4100-019	MEDICARE A R & B:SNF	0.00	(25,078.00)		0.00	(25,078.00)
4111-010	PHYSICAL THERAPY:MC A SNF	(57,945.00)	(95,260.00)		0.00	(95,260.00)
4112-010	SPEECH THERAPY:MC A SNF	(5,100.00)	(1,900.00)		0.00	(1,900.00)
4112-019	SPEECH THERAPY:MC A SNF	0.00	(900.00)		0.00	(900.00)
4113-010	DRUGS & PHARMACY:MC A SNF	(31,085.00)	(18,362.00)		0.00	(18,362.00)
4114-010	MEDICAL SUPPLIES:MC A SNF	0.00	(354.00)		0.00	(354.00)
4115-010	LABORATORY:MC A SNF	(9,219.00)	(5,209.00)		0.00	(5,209.00)
4117-010	X-RAY:MC A SNF	0.00	(522.00)		0.00	(522.00)
4118-010	OCCUP THERAPY:MC A SNF	(58,735.00)	(94,210.00)		0.00	(94,210.00)
4125-010	CONTRACT ALLOW:MC A SNF	162,084.00	218,072.00		0.00	218,072.00
4130-010	OTHER ROOM & BOARD:SNF	(2,649,510.00)	(3,018,318.00)		1,853,459.00	(1,164,859.00)
				CAIDJE -	1,853,459.00	
4130-019	OTHER ROOM & BOARD:SNF	(155,552.00)	(88,089.00)		0.00	(88,089.00)
4138-010	ROOM & BOARD ALLOW:SNF	998,589.00	989,251.00		0.00	989,251.00
4138-019	ROOM & BOARD ALLOW:SNF	6,935.00	163,794.00		0.00	163,794.00
4141-010	PHYSICAL THERAPY:OTH SNF	(23,175.00)	(27,990.00)		0.00	(27,990.00)
4141-019	PHYSICAL THERAPY:OTH SNF	0.00	(2,215.00)		0.00	(2,215.00)
4142-010	SPEECH THERAPY:OTH SNF	(1,200.00)	0.00		0.00	0.00
4143-010	DRUGS & PHARMACY:OTH SNF	(20,235.00)	(11,292.00)		0.00	(11,292.00)
4145-010	LABORATORY:OTH SNF	(5,984.00)	(3,110.00)		0.00	(3,110.00)
4147-010	X-RAY:OTH SNF	(2,755.00)	0.00		0.00	0.00
4148-010	OCCUP THERAPY:OTH SNF	(22,205.00)	(30,035.00)		0.00	(30,035.00)
4150-010	IV THERAPY:OTH SNF	(1,338.00)	0.00		0.00	0.00
4155-010	ANCILLARY ALLOW:OTH SNF	75,554.00	66,672.00		0.00	66,672.00
4161-010	PHYSICAL THERAPY:MC B	(71,370.00)	(162,969.00)		0.00	(162,969.00)
4161-019	PHYSICAL THERAPY:MC B	(19,680.00)	(39,600.00)		0.00	(39,600.00)
4162-010	SPEECH THERAPY:MC B	(18,430.00)	(8,750.00)		0.00	(8,750.00)
4163-010	DRUGS & PHARMACY:MC B	(10,880.00)	(33,441.00)		0.00	(33,441.00)
4165-010	LABORATORY:MC B	(14,700.00)	(2,100.00)		0.00	(2,100.00)
4168-010	OCCUPATIONAL THERAPY:MC B	(61,140.00)	(62,795.00)		0.00	(62,795.00)
4175-010	ANCILLARY ALLOWANCE:MC B	76,828.00	153,721.00		0.00	153,721.00
4311-010	OUTPATIENT PT REV	(2,465.00)	(26,573.00)		0.00	(26,573.00)
4375-010	ANCILLARY ALLOWANCE:MD ICF	0.00	13,131.00		0.00	13,131.00
4845-010	INTEREST INCOME	(18.00)	(29.00)		0.00	(29.00)
4855-010	CABLE/TELEVISION/TELEPHONE SAL	(12,640.00)	(19,480.00)		0.00	(19,480.00)
4858-010	GUEST SUITES REVENUE	(193,225.00)	(150,835.00)		0.00	(150,835.00)
4883-010	STATE STIMULUS INCOME	0.00	(129,023.00)		0.00	(129,023.00)
4885-010	PPP LOAN FORGIVENESS INCOME	(601,800.00)	0.00		0.00	0.00
4886-010	GRANT AND FUNDRAISING INCOME	0.00	(78,854.00)		0.00	(78,854.00)
4887-010	OTHER INCOME - COVID TEST	(183,549.00)	(167,436.00)		0.00	(167,436.00)
4888-010	MISCELLANEOUS INCOME	(145,052.83)	(50,485.00)		0.00	(50,485.00)
4888-CLA	Provider Relief Funding	0.00	(12,301.00)		0.00	(12,301.00)
5101-010	SAL-ADMINISTRATOR	93,582.00	104,020.00		0.00	104,020.00
5101-013	SAL-ADMINISTRATOR	6,176.00	8,274.00		0.00	8,274.00
5101-014	SAL-ADMINISTRATOR	1,542.00	608.00		0.00	608.00
5101-015	SAL-ADMINISTRATOR	1,763.00	1,922.00		0.00	1,922.00
5101-016	SAL-ADMINISTRATOR	15,000.00	10,000.00		0.00	10,000.00
5101-017	SAL-ADMINISTRATOR	(137.00)	923.00		0.00	923.00
5115-010	SAL-OFFICE/CLERICAL	145,732.00	109,979.00		0.00	109,979.00

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		12/31/2021	12/31/2022			12/31/2022
5115-011	SAL-OFFICE/CLERICAL	29.00	313.00		0.00	313.00
5115-013	SAL-OFFICE/CLERICAL	8,756.00	5,190.00		0.00	5,190.00
5115-014	SAL-OFFICE/CLERICAL	3,301.00	2,636.00		0.00	2,636.00
5115-015	SAL-OFFICE/CLERICAL	3,512.00	3,150.00		0.00	3,150.00
5115-017	SAL-OFFICE/CLERICAL	1,281.00	541.00		0.00	541.00
5120-010	MANAGEMENT/FINANCIAL SERVICES	215,268.00	330,000.00		0.00	330,000.00
5124-010	LEGAL FEES	5,573.00	3,338.00		0.00	3,338.00
5126-010	ACCOUNTING FEES	18,540.00	19,668.00		0.00	19,668.00
5128-010	OTHER PROFESSIONAL FEES	19,924.00	49,979.00		16,626.00	66,605.00
				CAIDJE -	16,626.00	
5129-010	TELEPHONE	36,395.00	32,111.00		0.00	32,111.00
5129-018	TELEPHONE	0.00	(80.00)		0.00	(80.00)
5130-010	CELL PHONE EXPENSE	133.00	0.00		0.00	0.00
5131-010	ADVERTISING-HELP WANTED	9,953.00	10,663.00		0.00	10,663.00
5133-010	BUSINESS PROMOTION	7,547.00	7,752.00		0.00	7,752.00
5135-010	MEMBERSHIP DUES	11,781.00	11,006.00		0.00	11,006.00
5136-010	SUBSCRIPTIONS	550.00	63.00		0.00	63.00
5137-010	LICENSES	363.00	1,968.00		0.00	1,968.00
5138-010	OFFICE SUPPLIES	12,322.00	9,401.00		0.00	9,401.00
5140-010	COURIER & POSTAGE	1,400.00	2,569.00		0.00	2,569.00
5141-010	ADMIN-EQUIP RENTAL	6,516.00	5,681.00		0.00	5,681.00
5142-010	EMPLOYEE TRAVEL	327.00	37.00		0.00	37.00
5145-010	BANK CHARGES	4,746.00	4,511.00		0.00	4,511.00
5146-010	PAYROLL PROCESSING FEES	9,757.00	7,871.00		0.00	7,871.00
5148-010	DATA PROCESSING FEES	46,529.00	50,112.00		0.00	50,112.00
5149-010	OUTPATIENT SUPPLIES AND EXPENS	0.00	11.00		0.00	11.00
5160-010	AUTO EXPENSE	2,848.00	2,302.00		0.00	2,302.00
5170-010	INSURANCE-GENERAL	29,957.00	77,922.00		(41,299.00)	36,623.00
				CAIDJE -	(41,299.00)	
5360-010	FICA EXPENSE	204,845.00	197,811.00		0.00	197,811.00
5361-010	STATE UNEMPLOYMENT TAXES	6,157.00	44,188.00		0.00	44,188.00
5362-010	FAMILY MEDICAL LEAVE TAX	13,713.00	9,255.00		0.00	9,255.00
5362-011	FAMILY MEDICAL LEAVE TAX	0.00	7.00		0.00	7.00
5363-010	WORKMANS COMP INSURANCE	37,091.00	42,309.00		0.00	42,309.00
5364-010	HEALTH WELFARE INSURANCE	149,966.00	151,798.00		0.00	151,798.00
5366-010	PENSION EXPENSE	2,931.00	2,778.00		0.00	2,778.00
5370-010	SEMINARS & MEETINGS	425.00	1,400.00		0.00	1,400.00
5371-010	EDUCATION-STAFF	1,000.00	0.00		0.00	0.00
5375-010	TUITION REIMB	2,500.00	0.00		0.00	0.00
5378-010	EMPLOYEE RELATIONS	5,057.00	10,369.00		0.00	10,369.00
5380-010	OTHER BENEFITS	10,927.00	4,273.00		0.00	4,273.00
5501-010	SAL-MAINT SUPERVISOR	48,038.00	45,401.00		0.00	45,401.00
5501-011	SAL-MAINT SUPERVISOR	579.00	109.00		0.00	109.00
5501-013	SAL-MAINT SUPERVISOR	0.00	2,795.00		0.00	2,795.00
5501-014	SAL-MAINT SUPERVISOR	0.00	(263.00)		0.00	(263.00)
5501-015	SAL-MAINT SUPERVISOR	923.00	831.00		0.00	831.00
5501-017	SAL-MAINT SUPERVISOR	9.00	0.00		0.00	0.00
5515-010	SAL-MAINTENANCE STAFF	42,552.00	45,650.00		0.00	45,650.00
5515-011	SAL-MAINTENANCE STAFF	562.00	205.00		0.00	205.00
5515-013	SAL-MAINTENANCE STAFF	7,744.00	4,266.00		0.00	4,266.00
5515-014	SAL-MAINTENANCE STAFF	448.00	1,756.00		0.00	1,756.00
5515-015	SAL-MAINTENANCE STAFF	819.00	750.00		0.00	750.00
5515-017	SAL-MAINTENANCE STAFF	219.00	820.00		0.00	820.00
5538-010	MAINTENANCE SUPPLIES	12,761.00	15,225.00		0.00	15,225.00
5539-010	MAINTENANCE & REPAIRS	19,480.00	14,963.00		0.00	14,963.00
5543-010	GROUNDKEEPING	19,336.00	21,134.00		0.00	21,134.00
5546-010	MAINTENANCE CONTRACTS	10,862.00	25,160.00		0.00	25,160.00
5547-010	RUBBISH REMOVAL	11,930.00	13,642.00		0.00	13,642.00
5548-010	SNOW REMOVAL	28,938.00	24,435.00		0.00	24,435.00
5571-010	WATER & SEWER	52,634.00	54,985.00		0.00	54,985.00
5572-010	GAS/PROPANE	54,348.00	56,155.00		0.00	56,155.00
5573-010	FUEL OIL	375.00	976.00		0.00	976.00
5574-010	ELECTRICITY	95,588.00	108,808.00		0.00	108,808.00
5738-010	LAUNDRY SUPPLIES	0.00	79.00		0.00	79.00
5739-010	PURCHASE SERVICE-LAUNDRY	97,256.00	99,592.00		0.00	99,592.00
5740-010	LINENS & BEDDING	743.00	937.00		0.00	937.00
5938-010	HOUSEKEEPING SUPPLIES	1,175.00	3,490.00		0.00	3,490.00
5939-010	PURCHASE SERVICE-HOUSEKEEPING	291,769.00	298,777.00		0.00	298,777.00
60400	INSURANCE/BLDG. IMPR. & EQUIPM	33,781.00	0.00		41,299.00	41,299.00
				CAIDJE -	41,299.00	
6301-010	SAL-FOOD SERVICE SUPERVISOR	62,872.00	68,637.00		0.00	68,637.00
6301-013	SAL-FOOD SERVICE SUPERVISOR	3,805.00	3,152.00		0.00	3,152.00
6301-014	SAL-FOOD SERVICE SUPERVISOR	257.00	269.00		0.00	269.00
6301-015	SAL-FOOD SERVICE SUPERVISOR	1,336.00	1,265.00		0.00	1,265.00
6301-017	SAL-FOOD SERVICE SUPERVISOR	513.00	269.00		0.00	269.00

Client: **A442764 - Marie Esther Health Center, Inc.**
Engagement: **MDMC 2022 - Marie Esther Health Center, Inc.**
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
6305-010	SAL-COOKS	77,713.00	82,719.00		0.00	82,719.00
6305-011	SAL-COOKS	7,961.00	16,185.00		0.00	16,185.00
6305-013	SAL-COOKS	1,247.00	4,039.00		0.00	4,039.00
6305-014	SAL-COOKS	602.00	2,007.00		0.00	2,007.00
6305-015	SAL-COOKS	1,921.00	1,953.00		0.00	1,953.00
6305-017	SAL-COOKS	395.00	784.00		0.00	784.00
6315-010	SAL-DIETARY STAFF	160,508.00	152,164.00		0.00	152,164.00
6315-011	SAL-DIETARY STAFF	15,397.00	17,155.00		0.00	17,155.00
6315-013	SAL-DIETARY STAFF	5,755.00	4,697.00		0.00	4,697.00
6315-014	SAL-DIETARY STAFF	2,808.00	2,112.00		0.00	2,112.00
6315-015	SAL-DIETARY STAFF	3,711.00	3,274.00		0.00	3,274.00
6315-017	SAL-DIETARY STAFF	1,311.00	1,267.00		0.00	1,267.00
6323-010	DIETICIAN CONSULTING FEE	20,232.00	16,459.00		0.00	16,459.00
6334-010	FOOD	203,362.00	237,623.00		0.00	237,623.00
6336-010	DISHES & UTENSILS	533.00	820.00		0.00	820.00
6338-010	DIETARY SUPPLIES	28,766.00	28,873.00		0.00	28,873.00
6501-010	SAL-RECREATION SUPERVISOR	48,799.00	59,223.00		0.00	59,223.00
6501-013	SAL-RECREATION SUPERVISOR	4,539.00	3,128.00		0.00	3,128.00
6501-014	SAL-RECREATION SUPERVISOR	1,591.00	497.00		0.00	497.00
6501-015	SAL-RECREATION SUPERVISOR	1,226.00	1,023.00		0.00	1,023.00
6501-017	SAL-RECREATION SUPERVISOR	1,018.00	1,160.00		0.00	1,160.00
6515-010	SAL-RECREATION STAFF	38,051.00	32,297.00		0.00	32,297.00
6515-011	SAL-RECREATION STAFF	285.00	0.00		0.00	0.00
6515-013	SAL-RECREATION STAFF	0.00	2,368.00		0.00	2,368.00
6515-014	SAL-RECREATION STAFF	890.00	1,189.00		0.00	1,189.00
6515-015	SAL-RECREATION STAFF	1,680.00	1,922.00		0.00	1,922.00
6515-017	SAL-RECREATION STAFF	460.00	303.00		0.00	303.00
6538-010	RECREATION SUPPLIES	3,568.00	4,858.00		0.00	4,858.00
6539-010	PURCHASE SERVICE-RECREATION	975.00	1,495.00		0.00	1,495.00
6545-010	CABLE TV SERVICES	32,730.00	34,438.00		0.00	34,438.00
6701-010	SAL-SOCIAL SERVICES	44,500.00	46,353.00		0.00	46,353.00
6701-011	SAL-SOCIAL SERVICES	105.00	0.00		0.00	0.00
6701-013	SAL-SOCIAL SERVICES	1,200.00	2,207.00		0.00	2,207.00
6701-014	SAL-SOCIAL SERVICES	898.00	1,248.00		0.00	1,248.00
6701-015	SAL-SOCIAL SERVICES	645.00	775.00		0.00	775.00
6728-010	SOCIAL SERVICES CONSULTANT	6,660.00	3,900.00		0.00	3,900.00
7020-010	MEDICAL DIRECTOR FEES	12,000.00	12,000.00		0.00	12,000.00
7060-010	PHYSICIAN SERVICES-OTHER	36.00	0.00		0.00	0.00
7300-010	SAL-DIRECTOR OF REHAB	82,510.00	89,832.00		0.00	89,832.00
7300-013	SAL-DIRECTOR OF REHAB	4,781.00	6,502.00		0.00	6,502.00
7300-014	SAL-DIRECTOR OF REHAB	725.00	2,377.00		0.00	2,377.00
7300-015	SAL-DIRECTOR OF REHAB	(56.00)	1,321.00		0.00	1,321.00
7300-017	SAL-DIRECTOR OF REHAB	600.00	1,623.00		0.00	1,623.00
7301-010	SAL-PHYSICAL THERAPIST	56,897.00	79,462.00		0.00	79,462.00
7301-013	SAL-PHYSICAL THERAPIST	1,880.00	5,341.00		0.00	5,341.00
7301-014	SAL-PHYSICAL THERAPIST	0.00	3,039.00		0.00	3,039.00
7301-015	SAL-PHYSICAL THERAPIST	88.00	1,464.00		0.00	1,464.00
7301-017	SAL-PHYSICAL THERAPIST	0.00	1,422.00		0.00	1,422.00
7318-010	PHYSICAL THERAPY SUPPLIES	320.00	481.00		0.00	481.00
7320-010	PURCH SRVC PT- DIRECT	713.00	1,655.00		0.00	1,655.00
7321-010	PURCH SRVC PT- INDIRECT	637.00	300.00		0.00	300.00
7330-010	PHYSICAL THERAPY INTERCOMPANY	32,737.00	44,452.00		0.00	44,452.00
7402-010	SPEECH THERAPIST INTERCOMPANY	6,275.00	0.00		0.00	0.00
7430-010	PURCH SRVC ST- DIRECT	3,266.00	2,741.00		0.00	2,741.00
7431-010	PURCH SRVC ST- INDIRECT	1,078.00	1,323.00		0.00	1,323.00
7528-010	INHALOXYGEN THERAPY CONSULTAN	6,665.00	375.00		0.00	375.00
7531-010	INHALOXYGEN EQUIP RENTAL	1,964.00	2,496.00		0.00	2,496.00
7538-010	INHALOXYGEN SUPPLIES	9,301.00	7,961.00		0.00	7,961.00
7628-010	PHARMACY CONSULTING FEES	6,115.00	5,596.00		0.00	5,596.00
7629-010	DRUGS-MEDICINE CABINET	6,835.00	4,163.00		0.00	4,163.00
7640-010	DRUGS-MEDICAID	754.00	910.00		0.00	910.00
7650-010	DRUGS-MEDICARE	12,631.00	16,915.00		0.00	16,915.00
7660-010	DRUGS-OTHER	8,739.00	6,696.00		0.00	6,696.00
7683-010	BILLABLE MED A SUPPLIES	0.00	347.00		0.00	347.00
7690-010	SUPPLIES-PATIENT PERSONAL	0.00	19.00		0.00	19.00
7692-010	ENTERAL THERAPY SUPPLIES	0.00	183.00		0.00	183.00
7698-010	IV THERAPY-MANAGED CARE/OTHER	50.00	1,644.00		0.00	1,644.00
7728-010	LAB-CONSULTING FEES	0.00	85.00		0.00	85.00
7740-010	LAB-MEDICAID	162.00	726.00		0.00	726.00
7750-010	LAB-MEDICARE A	2,958.00	2,811.00		0.00	2,811.00
7760-010	LAB-OTHER	5,936.00	1,651.00		0.00	1,651.00
7761-010	COVID TESTING RESIDENTS	8,390.00	180.00		0.00	180.00
7762-010	COVID TESTING EMPLOYEES/CONTRAC	162,170.00	99,403.00		0.00	99,403.00
7850-010	AMBULANCE- MEDICARE	2,008.00	2,203.00		0.00	2,203.00
8050-010	X-RAY-MEDICARE A	913.00	2,173.00		0.00	2,173.00

Client: **A442764 - Marie Esther Health Center, Inc.**
Engagement: **MDMC 2022 - Marie Esther Health Center, Inc.**
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
8055-010	X-RAY-MEDICARE B	0.00	768.00		0.00	768.00
8060-010	X-RAY-OTHER	1,693.00	835.00		0.00	835.00
8120-010	SAL- OCCUPATIONAL THERAPY	0.00	404.00		0.00	404.00
8126-010	COTA INTERCOMPANY	4,186.00	3,532.00		0.00	3,532.00
8130-010	PURCH SRVC OT- DIRECT	1,131.00	2,567.00		0.00	2,567.00
8140-010	PURCH SRVC OT-INDIRECT	611.00	342.00		0.00	342.00
8148-010	OT-SUPPLIES	53.00	0.00		0.00	0.00
8150-010	OT-MEDICARE A	280.00	0.00		0.00	0.00
8301-010	SAL-DIRECTOR OF NURSES	49,892.00	100,037.00		0.00	100,037.00
8301-013	SAL-DIRECTOR OF NURSES	2,186.00	9,884.00		0.00	9,884.00
8301-014	SAL-DIRECTOR OF NURSES	2,044.00	1,269.00		0.00	1,269.00
8301-015	SAL-DIRECTOR OF NURSES	509.00	1,755.00		0.00	1,755.00
8301-016	SAL-DIRECTOR OF NURSES	9,281.00	0.00		0.00	0.00
8301-017	SAL-DIRECTOR OF NURSES	6,035.00	15,893.00		0.00	15,893.00
8304-010	SAL-QUALITY IMPROVEMENT DIRECT	0.00	10,035.00		0.00	10,035.00
8304-014	SAL-QUALITY IMPROVEMENT DIRECT	0.00	344.00		0.00	344.00
8306-010	SAL-MDS/PPS NURSE SALARIES	70,521.00	92,792.00		0.00	92,792.00
8306-011	SAL-MDS/PPS NURSE SALARIES	4,327.00	2,238.00		0.00	2,238.00
8306-013	SAL-MDS/PPS NURSE SALARIES	2,768.00	2,292.00		0.00	2,292.00
8306-014	SAL-MDS/PPS NURSE SALARIES	668.00	0.00		0.00	0.00
8306-015	SAL-MDS/PPS NURSE SALARIES	565.00	620.00		0.00	620.00
8306-017	SAL-MDS/PPS NURSE SALARIES	3,988.00	2,093.00		0.00	2,093.00
8307-010	SAL-MMQ NURSE SALARIES	16,583.00	17,373.00		0.00	17,373.00
8307-014	SAL-MMQ NURSE SALARIES	0.00	702.00		0.00	702.00
8311-010	SAL-RN:SNF CERT	98,632.00	91,441.00		0.00	91,441.00
8311-011	SAL-RN:SNF CERT	1,883.00	18,104.00		0.00	18,104.00
8311-013	SAL-RN:SNF CERT	3,626.00	2,937.00		0.00	2,937.00
8311-014	SAL-RN:SNF CERT	518.00	3,060.00		0.00	3,060.00
8311-015	SAL-RN:SNF CERT	930.00	4,465.00		0.00	4,465.00
8311-017	SAL-RN:SNF CERT	6,592.00	3,522.00		0.00	3,522.00
8312-010	SAL-LPN:SNF CERT	489,754.00	358,356.00		0.00	358,356.00
8312-011	SAL-LPN:SNF CERT	47,077.00	47,020.00		0.00	47,020.00
8312-013	SAL-LPN:SNF CERT	26,466.00	12,920.00		0.00	12,920.00
8312-014	SAL-LPN:SNF CERT	9,191.00	14,700.00		0.00	14,700.00
8312-015	SAL-LPN:SNF CERT	9,922.00	6,084.00		0.00	6,084.00
8312-017	SAL-LPN:SNF CERT	29,864.00	13,027.00		0.00	13,027.00
8313-010	SAL-CERT AIDES SNF CERT	625,839.00	593,599.00		0.00	593,599.00
8313-011	SAL-CERT AIDES SNF CERT	72,208.00	59,142.00		0.00	59,142.00
8313-013	SAL-CERT AIDES SNF CERT	34,239.00	31,658.00		0.00	31,658.00
8313-014	SAL-CERT AIDES SNF CERT	16,438.00	14,184.00		0.00	14,184.00
8313-015	SAL-CERT AIDES SNF CERT	14,095.00	12,533.00		0.00	12,533.00
8313-017	SAL-CERT AIDES SNF CERT	57,042.00	36,349.00		0.00	36,349.00
8313-018	SAL-CERT AIDES SNF CERT	0.00	183.00		0.00	183.00
8318-010	SAL-SCHEDULER	0.00	3,302.00		0.00	3,302.00
8318-011	SAL-SCHEDULER	0.00	368.00		0.00	368.00
8319-010	SAL-MEDICAL RECORDS	5,968.00	1,221.00		0.00	1,221.00
8319-013	SAL-MEDICAL RECORDS	148.00	0.00		0.00	0.00
8319-015	SAL-MEDICAL RECORDS	124.00	47.00		0.00	47.00
8428-010	NURSING DEPT CONSULTANT	0.00	6.00		0.00	6.00
8437-010	SUPPLEMENTS	1,911.00	3,572.00		0.00	3,572.00
8438-010	NURSING SUPPLIES	109,035.00	67,632.00		0.00	67,632.00
8441-010	MEDICAL EQUIPMENT RENTAL	458.00	2,612.00		0.00	2,612.00
8450-010	PURCH SERV-RN:SNF CERT	12,746.00	129,222.00		(71.00)	129,151.00
				CAIDJE -	(71.00)	
8452-010	PURCH SERV-LPN:SNF CERT	24,102.00	237,119.00		(2,974.00)	234,145.00
				CAIDJE -	(2,974.00)	
8454-010	PURCHASE SERV-AIDES:SNF	27,255.00	170,701.00		(13,581.00)	157,120.00
				CAIDJE -	(13,581.00)	
86500	SALARIES / PHYSICAL THERAPY	(45,264.00)	0.00		(66,189.00)	(66,189.00)
				CAIDJE - 1	(66,189.00)	
86590	Salaries: Indirect Therapies	98,772.00	0.00		119,525.00	119,525.00
				CAIDJE - 1	119,525.00	
86600	SALARIES / OCCUPATIONAL THERAPY	(50,766.00)	0.00		(53,336.00)	(53,336.00)
				CAIDJE - 1	(53,336.00)	
86700	SALARIES / SPEECH THERAPY	(2,742.00)	0.00		0.00	0.00
				CAIDJE - 1	(0.00)	
9608-010	BAD DEBTS-OTHER:SNF CERTIFIED	0.00	30,429.00		0.00	30,429.00
9710-010	INTEREST- MORTGAGE	0.00	63,464.00		0.00	63,464.00
9740-010	INT-WORKING CAPITAL	28,692.00	22,679.00		0.00	22,679.00
9765-010	PENALTIES	0.00	650.00		0.00	650.00
9821-010	DEPREC-BUILDING	42,750.00	42,750.00		0.00	42,750.00
9823-010	DEPREC-BUILDING IMPROVEMENTS	9,555.00	26,440.00		0.00	26,440.00
9824-010	DEPREC-OTHER IMPROVEMENTS	23,423.00	32,934.00		0.00	32,934.00
9827-010	DEPREC-FURNITURE & EQUIP	94,256.00	102,604.00		0.00	102,604.00
9828-010	DEPREC SOFTWARE	0.00	1,117.00		0.00	1,117.00

Client: **A442764 - Marie Esther Health Center, Inc.**
Engagement: **MDMC 2022 - Marie Esther Health Center, Inc.**
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
9829-010	DEPREC COMPUTER EQUIPMENT	891.00	3,172.00		0.00	3,172.00
9830-010	DEPREC-AUTO	1,195.00	15,109.00		0.00	15,109.00
9845-010	AMORT-FINANCE FEES	0.00	3,806.00		0.00	3,806.00
9848-010	EQUITY TRANSFER	0.00	400,000.00		0.00	400,000.00
9865-010	AMORT-INTANGIBLE ASSETS	30,000.00	30,000.00		0.00	30,000.00
9920-010	STATE ASSESSMENT	22,811.00	24,272.00		0.00	24,272.00
Subtotal : None		(943,293.83)	14,230.00		0.00	14,230.00
Total [PL] P & L Accounts		(943,293.83)	14,230.00		0.00	14,230.00

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Client: **A442764 - Marie Esther Health Center, Inc.**
Engagement: **MDMC 2022 - Marie Esther Health Center, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - SNF-CR 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	900.00	900.00
1119-010	CASH CHKG - CITIZENS MARIE EST	627,613.00	1,286,574.00
1121-010	CASH CHKG - DEDHAM MARIE EST	1,093,542.00	0.00
1122-010	CASH-INVESTMENTS	25,359.00	25,332.00
Subtotal : None		1,747,414.00	1,312,806.00
Total [S6L1.1C1]	Cash and Cash Equivalents	1,747,414.00	1,312,806.00
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A/ R Self-Pay Patients (Private)]			
1300-010	ACCTS REC-PRIVATE-SNF	9,804.00	10,684.00
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		9,804.00	10,684.00
Subgroup : [S6L1.5C1A/R Managed Care Patients (Private)]			
1308-010	ACCTS REC-MANAGED CARE/HMO-SI	47,243.00	169,805.00
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		47,243.00	169,805.00
Subgroup : [S6L1.5C1A/r Medicare Non Managed Care]			
1304-010	ACCTS REC-MEDICARE A-SNF	10,155.00	28,209.00
1305-010	ACCTS REC-MEDICARE B-SNF	4,909.00	18,680.00
1305-019	ACCTS REC-MEDICARE B-SNF	778.00	0.00
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		15,842.00	46,889.00
Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care]			
1302-010	ACCTS REC-MEDICAID-SNF	211,854.00	48,856.00
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care		211,854.00	48,856.00
Total [S6L1.5C1]	Payer Accounts Receivable	284,743.00	276,234.00
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
1329-010	BAD DEBT RESERVE	(10,000.00)	(20,229.00)
Subtotal : None		(10,000.00)	(20,229.00)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(10,000.00)	(20,229.00)
Group : [S6L1.8C1]	Receivable from Affiliates/Related Parties		
Subgroup : None			
1727-010	DUE TO/FROM BALDWINVILLE	0.00	974.00
1728-010	DUE TO/FROM BRAINTREE	0.00	(13,195.00)
1730-010	DUE TO/FROM DEVEREUX - NEW	0.00	350.00
1731-010	DUE TO/FROM MARINA BAY	0.00	(260.00)
1733-010	DUE TO/FROM WEST ACRES	0.00	(1,569.00)
Subtotal : None		0.00	(13,700.00)
Total [S6L1.8C1]	Receivable from Affiliates/Related Parties	0.00	(13,700.00)
Group : [S6L1.10C1]	Supply Inventory		
Subgroup : None			
1538-010	INVENTORY	4,565.00	4,565.00
Subtotal : None		4,565.00	4,565.00
Total [S6L1.10C1]	Supply Inventory	4,565.00	4,565.00
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
1530-010	PREPAID INSURANCE	14,999.00	16,087.00
Subtotal : None		14,999.00	16,087.00
Total [S6L1.13C1]	Prepaid Insurance	14,999.00	16,087.00
Group : [S6L1.15C1]	Other Prepaid Expenses		
Subgroup : None			

1580-010	PREPAID EXPENSES-OTHER	11,513.00	10,559.00			
Subtotal : None		11,513.00	10,559.00			
Total [S6L1.15C1]	Other Prepaid Expenses	11,513.00	10,559.00			
Group : [S6L1.17C1] Other Current Assets						
Subgroup : None						
1346-010	EXCHANGE	5,911.00	(51,330.00)			
1346-019	EXCHANGE	(270.00)	0.00			
Subtotal : None		5,641.00	(51,330.00)			
Total [S6L1.17C1]	Other Current Assets	5,641.00	(51,330.00)			
Group : [S6L2.1C1] Land						
Subgroup : None						
1902-010	LAND	1,300,000.00	1,300,000.00			
Subtotal : None		1,300,000.00	1,300,000.00			
Total [S6L2.1C1]	Land	1,300,000.00	1,300,000.00			
Group : [S6L2.2C1] Building						
Subgroup : [S6L2.2C1] Building Costs						
1912-010	BUILDING	1,710,000.00	1,710,000.00			
Subtotal [S6L2.2C1A] Building Costs		1,710,000.00	1,710,000.00			
Subgroup : [S6L2.2C1A/D] Building						
1919-010	ACCUM DEPREC-BUILDING	(163,875.00)	(121,125.00)			
Subtotal [S6L2.2C1B] A/D Building		(163,875.00)	(121,125.00)			
Total [S6L2.2C1]	Building	1,546,125.00	1,588,875.00			
Group : [S6L2.3C1] Improvements - Cost						
Subgroup : [S6L2.3C1] Building Improvements						
1922-010	BUILDING IMPROVEMENTS	536,606.00	536,606.00			
Subtotal [S6L2.3C1A] Building Improvements		536,606.00	536,606.00			
Subgroup : [S6L2.3C1] Other Improvements						
1935-010	OTHER IMPROVEMENTS	168,966.00	147,514.00	#REF!	#REF!	#REF!
Subtotal [S6L2.3C1C] Other Improvements		168,966.00	147,514.00			
Subgroup : [S6L2.3C1A/D] Building Improvements						
1929-010	ACCUM DEPR-BUILD IMPROVEMENTS	(36,093.00)	(9,652.00)			
Subtotal [S6L2.3C1D] A/D Building Improvements		(36,093.00)	(9,652.00)			
Subgroup : [S6L2.3C1A/D] Other Improvements						
1936-010	ACCUM DEPREC-OTHER IMPROVEMENTS	(83,586.00)	(50,653.00)	#REF!	#REF!	#REF!
Subtotal [S6L2.3C1F] A/D Other Improvements		(83,586.00)	(50,653.00)			
Total [S6L2.3C1]	Improvements - Cost	585,893.00	623,815.00			
Group : [S6L2.4C1] Equipment						
Subgroup : [S6L2.4C1] Equipment Cost						
1952-010	FURNITURE & EQUIPMENT	1,008,076.00	978,815.00			
1972-010	COMPUTER EQUIPMENT	13,743.00	5,199.00			
Subtotal [S6L2.4C1A] Equipment Cost		1,021,819.00	984,014.00	37,805.00		
Subgroup : [S6L2.4C1A/D] Equipment						
1959-010	ACCUM DEPREC-FURN & EQUIPMENT	(830,634.00)	(728,030.00)			
1979-010	ACCUM DEPREC-COMPUTER EQUIPMENT	(4,730.00)	(1,558.00)			
Subtotal [S6L2.4C1b] A/D Equipment		(835,364.00)	(729,588.00)	(105,776.00)		
Total [S6L2.4C1]	Equipment	186,455.00	254,426.00			
Group : [S6L2.5C1] Software/Limited Life Assets						
Subgroup : [S6L2.5C1] Software Cost						
1982-010	SOFTWARE	7,875.00	0.00	7,875.00		
Subtotal [S6L2.5C1A] Software Cost		7,875.00	0.00			
Subgroup : [S6L2.5C1A/D] Software						
1989-010	ACCUM AMORT-SOFTWARE	(1,117.00)	0.00			
Subtotal [S6L2.5C1B] A/D Software		(1,117.00)	0.00			

Total [S6L2.5C1]	Software/Limited Life Assets	6,758.00	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	(16,304.00)	(1,195.00)	
Subtotal [S6L2.6C1B] A/D Motor Vehicles		(16,304.00)	(1,195.00)	
Total [S6L2.6C1]	Motor Vehicle - Cost	59,595.00	70,479.00	
Group : [S6L3.3C1] Other Deferred Charges and Non Current Assets				
Subgroup : [S6L3.3C1] Purchased Goodwill				
1737-010	GOODWILL	300,000.00	300,000.00	
1738-010	ACCUM AMORT:GOODWILL	(120,000.00)	(90,000.00)	
Subtotal [S6L3.3C1B] Purchased Goodwill		180,000.00	210,000.00	
Total [S6L3.3C1]	Other Deferred Charges and Non Curr	180,000.00	210,000.00	
Group : [S6L3.4C1] Construction in Progress				
Subgroup : None				
1970-010	CONSTRUCTION IN PROGRESS	2,087,522.00	111,677.00	
Subtotal : None		2,087,522.00	111,677.00	
Total [S6L3.4C1]	Construction in Progress	2,087,522.00	111,677.00	
Group : [S6L3.5C1] Mortgage Acquisition Costs				
Subgroup : None				
1740-010	DEFERRED FINANCE FEES	73,616.00	0.00	
1743-010	ACCUM AMORT FINANCE FEES	(3,806.00)	0.00	
Subtotal : None		69,810.00	0.00	
Total [S6L3.5C1]	Mortgage Acquisition Costs	69,810.00	0.00	
Group : [S6L5.1C1] Trade Payable				
Subgroup : None				
2102-010	ACCOUNTS PAYABLE-TRADE	(381,432.00)	(294,570.00)	
Subtotal : None		(381,432.00)	(294,570.00)	
Total [S6L5.1C1]	Trade Payable	(381,432.00)	(294,570.00)	
Group : [S6L5.2C1] Accrued Expenses				
Subgroup : None				
2170-010	ACCRUED EXPENSES-OPERATING	(252,568.00)	(54,993.00)	
Subtotal : None		(252,568.00)	(54,993.00)	
Total [S6L5.2C1]	Accrued Expenses	(252,568.00)	(54,993.00)	
Group : [S6L5.3C1] Due to Insurance Payers				
Subgroup : [S6L5.3C1] Due Medicare Actual				
2744-010	DUE TO MEDICAID	(40,249.00)	39,900.00	
Subtotal [S6L5.3C1D] Due Medicare Actual		(40,249.00)	39,900.00	
Total [S6L5.3C1]	Due to Insurance Payers	(40,249.00)	39,900.00	
Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities				
Subgroup : [S6L5.7C1] Accrued Salaries				
2550-010	ACCURED PAYROLL	(61,111.00)	(36,932.00)	
2564-010	ACCD BONUS	(6,000.00)	(6,000.00)	
2565-010	ACCD VACATION	(83,452.00)	(85,937.00)	
Subtotal [S6L5.7C1A] Accrued Salaries		(150,563.00)	(128,869.00)	
Subgroup : [S6L5.7C1] Accrued Payroll Taxes Withheld				
2514-010	W/H FEDERAL INCOME TAXES	0.00	(5,141.00)	
2516-010	W/H FICA TAXES	0.00	(2,926.00)	
2517-010	W/H MEDICARE TAXES	0.00	(684.00)	
2526-010	W/H STATE INC TAX - MA	0.00	(2,220.00)	
Subtotal [S6L5.7C1B] Accrued Payroll Taxes Withheld		0.00	(10,971.00)	

Subgroup : [S6L5.7C1]Accrued Pauroll Taxes Payable			
2560-010	ACCRUED FICA TAXES	(6,384.00)	(6,574.00)
Subtotal [S6L5.7C1C] Accrued Pauroll Taxes Payable		(6,384.00)	(6,574.00)
Subgroup : [S6L5.7C1D]Other Payroll Liabilities			
2536-010	W/H GARNISHMENTS	0.00	(141.00)
2568-010	ACCD PENSION/401(K)	(485.00)	(268.00)
Subtotal [S6L5.7C1D] Other Payroll Liabilities		(485.00)	(409.00)
Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	(157,432.00)	(146,823.00)
Group : [S6L5.10C1] Other Current Liabilities			
Subgroup : None			
2165-010	UNEARNED INCOME	0.00	(12,301.17)
Subtotal : None		0.00	(12,301.17)
Total [S6L5.10C1]	Other Current Liabilities	0.00	(12,301.17)
Group : [S6L6.1C1] Motgage Payable			
Subgroup : None			
2910-010	MORTGAGE- L/T	(4,337,239.00)	0.00
Subtotal : None		(4,337,239.00)	0.00
Total [S6L6.1C1]	Motgage Payable	(4,337,239.00)	0.00
Group : [S6L6.2C1] Due to Related Parties, Subsidiaries & Affiliates			
Subgroup : None			
1724-010	DUE FROM AFFILIATE - OTHER	(867.00)	0.00
2756-010	ALLIANCE WORKING CAPITAL LINE	0.00	(2,300,000.00)
Subtotal : None		(867.00)	(2,300,000.00)
Total [S6L6.2C1]	Due to Related Parties, Subsidiaries &	(867.00)	(2,300,000.00)
Group : [S6L8A.8C1] Net Assets- Other			
Subgroup : None			
3251-010	UNRESTRICTED NET ASSETS	50,239.00	(498,297.00)
3251-011	UNRESTRICTED NET ASSETS	387,832.00	237,419.00
3251-012	UNRESTRICTED NET ASSETS	120.00	120.00
3251-013	UNRESTRICTED NET ASSETS	289,221.00	173,906.00
3251-014	UNRESTRICTED NET ASSETS	131,892.00	89,972.00
3251-015	UNRESTRICTED NET ASSETS	118,523.00	74,810.00
3251-016	UNRESTRICTED NET ASSETS	204,990.00	180,709.00
3251-017	UNRESTRICTED NET ASSETS	223,308.00	114,119.00
3251-019	UNRESTRICTED NET ASSETS	(4,331,308.00)	(2,354,648.00)
3400-010	RETAINED EARNINGS	(293.00)	(293.00)
Subtotal : None		(2,925,476.00)	(1,982,183.00)
Total [S6L8A.8C1]	Net Assets- Other	(2,925,476.00)	(1,982,183.00)
Group : [S2L1.1C1] Private Pay			
Subgroup : None			
4000-010	PRIVATE ROOM & BOARD:SNF	(787,734.00)	(632,652.00)
4000-018	PRIVATE ROOM & BOARD:SNF	18,190.00	0.00
4000-019	PRIVATE ROOM & BOARD:SNF	(4,886.00)	(23,726.00)
Subtotal : None		(774,430.00)	(656,378.00)
Total [S2L1.1C1]	Private Pay	(774,430.00)	(656,378.00)
Group : [S2L1.4C1] Medicare-Fee-For-Service			
Subgroup : None			
4100-010	MEDICARE A R & B:SNF	(473,803.00)	(361,739.00)
4100-019	MEDICARE A R & B:SNF	(25,078.00)	0.00
Subtotal : None		(498,881.00)	(361,739.00)
Total [S2L1.4C1]	Medicare-Fee-For-Service	(498,881.00)	(361,739.00)
Group : [S2L1.5C1] Medicare Managed Care (Part C)			
Subgroup : None			
4130-010	OTHER ROOM & BOARD:SNF	(1,164,859.00)	(2,649,510.00)
4130-019	OTHER ROOM & BOARD:SNF	(88,089.00)	(155,552.00)
4138-010	ROOM & BOARD ALLOW:SNF	989,251.00	998,589.00
4138-019	ROOM & BOARD ALLOW:SNF	163,794.00	6,935.00
Subtotal : None		(99,903.00)	(1,799,538.00)
Total [S2L1.5C1]	Medicare Managed Care (Part C)	(99,903.00)	(1,799,538.00)

Group : [S2L1.6C1] MassHealth Fee-for-Service			
Subgroup : None			
4050-010	MEDICAID ROOM & BOARD:SNF	(368,090.00)	(239,762.00)
4058-010	ROOM & BOARD ALLOW:SNF	349,221.00	85,044.00
Subtotal : None		(18,869.00)	(154,718.00)
Total [S2L1.6C1]	MassHealth Fee-for-Service	(18,869.00)	(154,718.00)
Group : [S2L1.8C1] Senior Care Options			
Subgroup : None			
32500	REVENUE - SCO	(1,853,459.00)	0.00
Subtotal : None		(1,853,459.00)	0.00
Total [S2L1.8C1]	Senior Care Options	(1,853,459.00)	0.00
Group : [S2L1.12C1] Medicaid Patient Paid Amount			
Subgroup : None			
30226	Patient Resource Income	(89,154.00)	(130,323.00)
Subtotal : None		(89,154.00)	(130,323.00)
Total [S2L1.12C1]	Medicaid Patient Paid Amount	(89,154.00)	(130,323.00)
Group : [S2L1.13C1] DTA & EAEDC			
Subgroup : None			
4050-019	MEDICAID ROOM & BOARD:SNF	(3,416,602.00)	(3,197,833.00)
4058-019	ROOM & BOARD ALLOW:SNF	1,761,027.00	1,798,140.00
Subtotal : None		(1,655,575.00)	(1,399,693.00)
Total [S2L1.13C1]	DTA & EAEDC	(1,655,575.00)	(1,399,693.00)
Group : [S2L1.14C1] Veterans & Other Public			
Subgroup : None			
30225	REVENUE - MEDICAID EAEDC	(385,378.00)	0.00
Subtotal : None		(385,378.00)	0.00
Total [S2L1.14C1]	Veterans & Other Public	(385,378.00)	0.00
Group : [S2L1.15C1] Other Payer Revenue			
Subgroup : None			
30212	REVENUE - HOSPICE	(235,175.00)	(530,912.00)
Subtotal : None		(235,175.00)	(530,912.00)
Total [S2L1.15C1]	Other Payer Revenue	(235,175.00)	(530,912.00)
Group : [S2L1.1C2] Ancillary-Private Pay			
Subgroup : None			
4014-010	MEDICAL SUPPLIES:PRIV SNF	0.00	(26,840.00)
4025-010	ANCILLARY ALLOW:PRIV SNF	(9,845.00)	0.00
4025-018	ANCILLARY ALLOW:PRIV SNF	80.00	0.00
4025-019	ANCILLARY ALLOW:PRIV SNF	(20,320.00)	0.00
Subtotal : None		(30,085.00)	(26,840.00)
Total [S2L1.1C2]	Ancillary-Private Pay	(30,085.00)	(26,840.00)
Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service			
Subgroup : None			
4111-010	PHYSICAL THERAPY:MC A SNF	(95,260.00)	(57,945.00)
4112-010	SPEECH THERAPY:MC A SNF	(1,900.00)	(5,100.00)
4112-019	SPEECH THERAPY:MC A SNF	(900.00)	0.00
4113-010	DRUGS & PHARMACY:MC A SNF	(18,362.00)	(31,085.00)
4114-010	MEDICAL SUPPLIES:MC A SNF	(354.00)	0.00
4115-010	LABORATORY:MC A SNF	(5,209.00)	(9,219.00)
4117-010	X-RAY:MC A SNF	(522.00)	0.00
4118-010	OCCUP THERAPY:MC A SNF	(94,210.00)	(58,735.00)
4125-010	CONTRACT ALLOW:MC A SNF	218,072.00	162,084.00
4161-010	PHYSICAL THERAPY:MC B	(162,969.00)	(71,370.00)
4161-019	PHYSICAL THERAPY:MC B	(39,600.00)	(19,680.00)
4162-010	SPEECH THERAPY:MC B	(8,750.00)	(18,430.00)
4163-010	DRUGS & PHARMACY:MC B	(33,441.00)	(10,880.00)
4165-010	LABORATORY:MC B	(2,100.00)	(14,700.00)
4168-010	OCCUPATIONAL THERAPY:MC B	(62,795.00)	(61,140.00)
4175-010	ANCILLARY ALLOWANCE:MC B	153,721.00	76,828.00
4375-010	ANCILLARY ALLOWANCE:MD ICF	13,131.00	0.00
Subtotal : None		(141,448.00)	(119,372.00)

Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(141,448.00)	(119,372.00)
Group : [S2L1.5C2]	Ancillary-Medicare Managed Care (Part C)		
Subgroup : None			
4141-010	PHYSICAL THERAPY:OTH SNF	(27,990.00)	(23,175.00)
4141-019	PHYSICAL THERAPY:OTH SNF	(2,215.00)	0.00
4142-010	SPEECH THERAPY:OTH SNF	0.00	(1,200.00)
4143-010	DRUGS & PHARMACY:OTH SNF	(11,292.00)	(20,235.00)
4145-010	LABORATORY:OTH SNF	(3,110.00)	(5,984.00)
4147-010	X-RAY:OTH SNF	0.00	(2,755.00)
4148-010	OCCUP THERAPY:OTH SNF	(30,035.00)	(22,205.00)
4150-010	IV THERAPY:OTH SNF	0.00	(1,338.00)
4155-010	ANCILLARY ALLOW:OTH SNF	66,672.00	75,554.00
Subtotal : None		(7,970.00)	(1,338.00)
Total [S2L1.5C2]	Ancillary-Medicare Managed Care (Part C)	(7,970.00)	(1,338.00)
Group : [S2L3.2C1]	Endowment & Other Non Recoverable Revenue		
Subgroup : None			
4883-010	STATE STIMULUS INCOME	(129,023.00)	0.00
4885-010	PPP LOAN FORGIVENESS INCOME	0.00	(601,800.00)
4886-010	GRANT AND FUNDRAISING INCOME	(78,854.00)	0.00
4887-010	OTHER INCOME - COVID TEST	(167,436.00)	(183,549.00)
4888-CLA	Provider Relief Funding	(12,301.00)	0.00
Subtotal : None		(387,614.00)	(785,349.00)
Total [S2L3.2C1]	Endowment & Other Non Recoverable Revenue	(387,614.00)	(785,349.00)
Group : [S2L3.7C1]	Interest Income		
Subgroup : None			
4845-010	INTEREST INCOME	(29.00)	(18.00)
Subtotal : None		(29.00)	(18.00)
Total [S2L3.7C1]	Interest Income	(29.00)	(18.00)
Group : [S2L3.9C1]	Administrative & General Recoverable Income		
Subgroup : None			
4855-010	CABLE/TELEVISION/TELEPHONE SAL	(19,480.00)	(12,640.00)
4888-010	MISCELLANEOUS INCOME	(50,485.00)	(145,052.83)
Subtotal : None		(69,965.00)	(157,692.83)
Total [S2L3.9C1]	Administrative & General Recoverable Income	(69,965.00)	(157,692.83)
Group : [S2L3.11C1]	Variable Recoverable Income		
Subgroup : None			
4858-010	GUEST SUITES REVENUE	(150,835.00)	(193,225.00)
Subtotal : None		(150,835.00)	(193,225.00)
Total [S2L3.11C1]	Variable Recoverable Income	(150,835.00)	(193,225.00)
Group : [SOBREL2.4C]	Outpatient Services Revenue		
Subgroup : None			
4311-010	OUTPATIENT PT REV	(26,573.00)	(2,465.00)
Subtotal : None		(26,573.00)	(2,465.00)
Total [SOBREL2.4C1]	Outpatient Services Revenue	(26,573.00)	(2,465.00)
Group : [S3L1.1C1]	Director of Nurses Salary		
Subgroup : None			
8301-010	SAL-DIRECTOR OF NURSES	100,037.00	49,892.00
8301-013	SAL-DIRECTOR OF NURSES	9,884.00	2,186.00
8301-014	SAL-DIRECTOR OF NURSES	1,269.00	2,044.00
8301-015	SAL-DIRECTOR OF NURSES	1,755.00	509.00
8301-016	SAL-DIRECTOR OF NURSES	0.00	9,281.00
8301-017	SAL-DIRECTOR OF NURSES	15,893.00	6,035.00
Subtotal : None		128,838.00	69,947.00
Total [S3L1.1C1]	Director of Nurses Salary	128,838.00	69,947.00
Group : [S3L1.7C1]	Registered Nurses Salaries		
Subgroup : None			
8311-010	SAL-RN:SNF CERT	91,441.00	98,632.00
8311-011	SAL-RN:SNF CERT	18,104.00	1,883.00
8311-013	SAL-RN:SNF CERT	2,937.00	3,626.00
8311-014	SAL-RN:SNF CERT	3,060.00	518.00

8311-015	SAL-RN:SNF CERT	4,465.00	930.00
8311-017	SAL-RN:SNF CERT	3,522.00	6,592.00
Subtotal : None		123,529.00	112,181.00
Total [S3L1.7C1]	Registered Nurses Salaries	123,529.00	112,181.00

Group : [S3L1.11C1] Registered Nurses Purchased Service Tempory Agency Staff

Subgroup : None			
8450-010	PURCH SERV-RN:SNF CERT	129,151.00	12,746.00
Subtotal : None		129,151.00	12,746.00
Total [S3L1.11C1]	Registered Nurses Purchased Service	129,151.00	12,746.00

129151 0.00

Group : [S3L1.12C1] Licensed Practical Nurses Salary

Subgroup : None			
8312-010	SAL-LPN:SNF CERT	358,356.00	489,754.00
8312-011	SAL-LPN:SNF CERT	47,020.00	47,077.00
8312-013	SAL-LPN:SNF CERT	12,920.00	26,466.00
8312-014	SAL-LPN:SNF CERT	14,700.00	9,191.00
8312-015	SAL-LPN:SNF CERT	6,084.00	9,922.00
8312-017	SAL-LPN:SNF CERT	13,027.00	29,864.00
Subtotal : None		452,107.00	612,274.00
Total [S3L1.12C1]	Licensed Practical Nurses Salary	452,107.00	612,274.00

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

Subgroup : None			
8452-010	PURCH SERV-LPN:SNF CERT	234,145.00	24,102.00
Subtotal : None		234,145.00	24,102.00
Total [S3L1.16C1]	Licensed Practical Nurses Purchased	234,145.00	24,102.00

234146 (1.00)

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

Subgroup : None			
8313-010	SAL-CERT AIDES SNF CERT	593,599.00	625,839.00
8313-011	SAL-CERT AIDES SNF CERT	59,142.00	72,208.00
8313-013	SAL-CERT AIDES SNF CERT	31,658.00	34,239.00
8313-014	SAL-CERT AIDES SNF CERT	14,184.00	16,438.00
8313-015	SAL-CERT AIDES SNF CERT	12,533.00	14,095.00
8313-017	SAL-CERT AIDES SNF CERT	36,349.00	57,042.00
8313-018	SAL-CERT AIDES SNF CERT	183.00	0.00
Subtotal : None		747,648.00	819,861.00
Total [S3L1.17C1]	Certified Nurses Aides Salaries	747,648.00	819,861.00

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

Subgroup : None			
8454-010	PURCHASE SERV-AIDES:SNF	157,120.00	27,255.00
Subtotal : None		157,120.00	27,255.00
Total [S3L1.21C1]	Certified Nurses Aides Purchased Ser	157,120.00	27,255.00

157120 0.00

Group : [S3L2.1C1] Administration Salaries

Subgroup : [S3L2.1C1]Administrator Salaries			
5101-010	SAL-ADMINISTRATOR	104,020.00	93,582.00
5101-013	SAL-ADMINISTRATOR	8,274.00	6,176.00
5101-014	SAL-ADMINISTRATOR	608.00	1,542.00
5101-015	SAL-ADMINISTRATOR	1,922.00	1,763.00
5101-016	SAL-ADMINISTRATOR	10,000.00	15,000.00
5101-017	SAL-ADMINISTRATOR	923.00	(137.00)
Subtotal [S3L2.1C1A] Administrator Salaries		125,747.00	117,926.00
Total [S3L2.1C1]	Administration Salaries	125,747.00	117,926.00

Group : [S3L2.7C1] Clerical Staff Salaries

Subgroup : None			
5115-010	SAL-OFFICE/CLERICAL	109,979.00	145,732.00
5115-011	SAL-OFFICE/CLERICAL	313.00	29.00
5115-013	SAL-OFFICE/CLERICAL	5,190.00	8,756.00
5115-014	SAL-OFFICE/CLERICAL	2,636.00	3,301.00
5115-015	SAL-OFFICE/CLERICAL	3,150.00	3,512.00
5115-017	SAL-OFFICE/CLERICAL	541.00	1,281.00
8318-010	SAL-SCHEDULER	3,302.00	0.00
8318-011	SAL-SCHEDULER	368.00	0.00

Subtotal : None		125,479.00	162,611.00
Total [S3L2.7C1]	Clerical Staff Salaries	125,479.00	162,611.00
Group : [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping Services			
Subgroup : None			
5146-010	PAYROLL PROCESSING FEES	7,871.00	9,757.00
5148-010	DATA PROCESSING FEES	50,112.00	46,529.00
Subtotal : None		57,983.00	56,286.00
Total [S3L2.11C1]	Electronic Data Processing, Payroll &	57,983.00	56,286.00
Group : [S3L2.12C1] Office Supplies			
Subgroup : None			
5138-010	OFFICE SUPPLIES	9,401.00	12,322.00
5140-010	COURIER & POSTAGE	2,569.00	1,400.00
5141-010	ADMIN-EQUIP RENTAL	5,681.00	6,516.00
5145-010	BANK CHARGES	4,511.00	4,746.00
Subtotal : None		22,162.00	24,984.00
Total [S3L2.12C1]	Office Supplies	22,162.00	24,984.00
Group : [S3L2.13C1] Telecommunications (e.g. Internet & Phone)			
Subgroup : None			
5129-010	TELEPHONE	32,111.00	36,395.00
5129-018	TELEPHONE	(80.00)	0.00
5130-010	CELL PHONE EXPENSE	0.00	133.00
Subtotal : None		32,031.00	36,528.00
Total [S3L2.13C1]	Telecommunications (e.g. Internet & P	32,031.00	36,528.00
Group : [S3L2.15C1] Travel, Conventions & Meetings			
Subgroup : None			
5142-010	EMPLOYEE TRAVEL	37.00	327.00
5370-010	SEMINARS & MEETINGS	1,400.00	425.00
Subtotal : None		1,437.00	752.00
Total [S3L2.15C1]	Travel, Conventions & Meetings	1,437.00	752.00
Group : [S3L2.16C1] Advertising: Help Wanted			
Subgroup : None			
5131-010	ADVERTISING-HELP WANTED	10,663.00	9,953.00
Subtotal : None		10,663.00	9,953.00
Total [S3L2.16C1]	Advertising: Help Wanted	10,663.00	9,953.00
Group : [S3L2.19C1] Accounting Services (not related to Appeals)			
Subgroup : None			
5126-010	ACCOUNTING FEES	19,668.00	18,540.00
Subtotal : None		19,668.00	18,540.00
Total [S3L2.19C1]	Accounting Services (not related to A	19,668.00	18,540.00
Group : [S3L2.20C1] Insurance: Malpractice & General Liability			
Subgroup : None			
5170-010	INSURANCE-GENERAL	36,623.00	29,957.00
Subtotal : None		36,623.00	29,957.00
Total [S3L2.20C1]	Insurance: Malpractice & General Liat	36,623.00	29,957.00
Group : [S3L2.22C1] Other A & G Expenses			
Subgroup : None			
5128-010	OTHER PROFESSIONAL FEES	66,605.00	19,924.00
7761-010	COVID TESTING RESIDENTS	180.00	8,390.00
9848-010	EQUITY TRANSFER	400,000.00	0.00
Subtotal : None		466,785.00	28,314.00
Total [S3L2.22C1]	Other A & G Expenses	466,785.00	28,314.00
Group : [S3L2B.1C1] Advertising Marketing			
Subgroup : None			
5133-010	BUSINESS PROMOTION	7,752.00	7,547.00
Subtotal : None		7,752.00	7,547.00
Total [S3L2B.1C1]	Advertising Marketing	7,752.00	7,547.00
Group : [S3L2B.2C1] Licenses & Dues Not Patient Related to Resident Care			
Subgroup : None			
5135-010	MEMBERSHIP DUES	11,006.00	11,781.00

5136-010	SUBSCRIPTIONS	63.00	550.00
5137-010	LICENSES	1,968.00	363.00
Subtotal : None		13,037.00	12,694.00
Total [S3L2B.2C1]	Licenses & Dues Not Patient Related	13,037.00	12,694.00

Group : [S3L2B.6C1] Legal: Other

Subgroup : None

5124-010	LEGAL FEES	3,338.00	5,573.00
Subtotal : None		3,338.00	5,573.00
Total [S3L2B.6C1]	Legal: Other	3,338.00	5,573.00

Group : [S3L2B.8C1] Management Company Fees

Subgroup : None

5120-010	MANAGEMENT/FINANCIAL SERVICES	330,000.00	215,268.00
Subtotal : None		330,000.00	215,268.00
Total [S3L2B.8C1]	Management Company Fees	330,000.00	215,268.00

Group : [S3L2B.10C1] Interest on Working Capital

Subgroup : None

9740-010	INT-WORKING CAPITAL	22,679.00	28,692.00
Subtotal : None		22,679.00	28,692.00
Total [S3L2B.10C1]	Interest on Working Capital	22,679.00	28,692.00

Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest

Subgroup : None

9765-010	PENALTIES	650.00	0.00
Subtotal : None		650.00	0.00
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including Interest	650.00	0.00

Group : [S3L2B.14C1] Bad Debt Expenses

Subgroup : None

9608-010	BAD DEBTS-OTHER:SNF CERTIFIED	30,429.00	0.00
Subtotal : None		30,429.00	0.00
Total [S3L2B.14C1]	Bad Debt Expenses	30,429.00	0.00

Group : [S3L2B.15C1] User Fee Assessment

Subgroup : None

9920-010	STATE ASSESSMENT	24,272.00	22,811.00
Subtotal : None		24,272.00	22,811.00
Total [S3L2B.15C1]	User Fee Assessment	24,272.00	22,811.00

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

Subgroup : None

5501-010	SAL-MAINT SUPERVISOR	45,401.00	48,038.00
5501-011	SAL-MAINT SUPERVISOR	109.00	579.00
5501-013	SAL-MAINT SUPERVISOR	2,795.00	0.00
5501-014	SAL-MAINT SUPERVISOR	(263.00)	0.00
5501-015	SAL-MAINT SUPERVISOR	831.00	923.00
5501-017	SAL-MAINT SUPERVISOR	0.00	9.00
5515-010	SAL-MAINTENANCE STAFF	45,650.00	42,552.00
5515-011	SAL-MAINTENANCE STAFF	205.00	562.00
5515-013	SAL-MAINTENANCE STAFF	4,266.00	7,744.00
5515-014	SAL-MAINTENANCE STAFF	1,756.00	448.00
5515-015	SAL-MAINTENANCE STAFF	750.00	819.00
5515-017	SAL-MAINTENANCE STAFF	820.00	219.00
Subtotal : None		102,320.00	101,893.00
Total [S3L3.5C1]	Plant Operations: Salaires	102,320.00	101,893.00

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

Subgroup : None

5543-010	GROUNDSKEEPING	21,134.00	19,336.00
5546-010	MAINTENANCE CONTRACTS	25,160.00	10,862.00
5547-010	RUBBISH REMOVAL	13,642.00	11,930.00
5548-010	SNOW REMOVAL	24,435.00	28,938.00
Subtotal : None		84,371.00	71,066.00
Total [S3L3.8C1]	Plant Operations: Purchased Service	84,371.00	71,066.00

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

Subgroup : None			
5538-010	MAINTENANCE SUPPLIES	15,225.00	12,761.00
Subtotal : None		15,225.00	12,761.00
Total [S3L3.9C1]	Plant Operations: Supplies & Expense	15,225.00	12,761.00

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

Subgroup : None			
5571-010	WATER & SEWER	54,985.00	52,634.00
5572-010	GAS/PROPANE	56,155.00	54,348.00
5573-010	FUEL OIL	976.00	375.00
5574-010	ELECTRICITY	108,808.00	95,588.00
Subtotal : None		220,924.00	202,945.00
Total [S3L3.10C1]	Plant Operatins: Utilities	220,924.00	202,945.00

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

Subgroup : None			
5539-010	MAINTENANCE & REPAIRS	14,963.00	19,480.00
Subtotal : None		14,963.00	19,480.00
Total [S3L3.11C1]	Plant Operatins: Repairs	14,963.00	19,480.00

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

Subgroup : None			
6323-010	DIETICIAN CONSULTING FEE	16,459.00	20,232.00
Subtotal : None		16,459.00	20,232.00
Total [S3L3.16C1]	Dietician: Purchased Service	16,459.00	20,232.00

Group : [S3L3.18C1] Dietary: Salaries

Subgroup : None			
6301-010	SAL-FOOD SERVICE SUPERVISOR	68,637.00	62,872.00
6301-013	SAL-FOOD SERVICE SUPERVISOR	3,152.00	3,805.00
6301-014	SAL-FOOD SERVICE SUPERVISOR	269.00	257.00
6301-015	SAL-FOOD SERVICE SUPERVISOR	1,265.00	1,336.00
6301-017	SAL-FOOD SERVICE SUPERVISOR	269.00	513.00
6305-010	SAL-COOKS	82,719.00	77,713.00
6305-011	SAL-COOKS	16,185.00	7,961.00
6305-013	SAL-COOKS	4,039.00	1,247.00
6305-014	SAL-COOKS	2,007.00	602.00
6305-015	SAL-COOKS	1,953.00	1,921.00
6305-017	SAL-COOKS	784.00	395.00
6315-010	SAL-DIETARY STAFF	152,164.00	160,508.00
6315-011	SAL-DIETARY STAFF	17,155.00	15,397.00
6315-013	SAL-DIETARY STAFF	4,697.00	5,755.00
6315-014	SAL-DIETARY STAFF	2,112.00	2,808.00
6315-015	SAL-DIETARY STAFF	3,274.00	3,711.00
6315-017	SAL-DIETARY STAFF	1,267.00	1,311.00
Subtotal : None		361,948.00	348,112.00
Total [S3L3.18C1]	Dietary: Salaries	361,948.00	348,112.00

Group : [S3L3.21C1] Dietary: Food

Subgroup : None			
6334-010	FOOD	237,623.00	203,362.00
Subtotal : None		237,623.00	203,362.00
Total [S3L3.21C1]	Dietary: Food	237,623.00	203,362.00

Group : [S3L3.23C1] Dietary: Supplies & Expenses

Subgroup : None			
6336-010	DISHES & UTENSILS	820.00	533.00
6338-010	DIETARY SUPPLIES	28,873.00	28,766.00
Subtotal : None		29,693.00	29,299.00
Total [S3L3.23C1]	Dietary: Supplies & Expenses	29,693.00	29,299.00

Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service

Subgroup : [S3L3.27C] Housekeeping Purchased Service			
5939-010	PURCHASE SERVICE-HOUSEKEEPING	298,777.00	291,769.00
Subtotal [S3L3.27C1A] Housekeeping Purchased Service		298,777.00	291,769.00

Subgroup : [S3L3.27C] Laundry Purchased Service

5739-010	PURCHASE SERVICE-LAUNDRY	99,592.00	97,256.00
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Subtotal [S3L3.27C1E Laundry Purchased Service		99,592.00	97,256.00
Total [S3L3.27C1] Housekeeping / Laundry: Purchased		398,369.00	389,025.00
Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense			
Subgroup : [S3L3.28C Housekeeping Supplies & Expenses			
5938-010	HOUSEKEEPING SUPPLIES	3,490.00	1,175.00
Subtotal [S3L3.28C1A Housekeeping Supplies & Expenses		3,490.00	1,175.00
Subgroup : [S3L3.28C Laundry Supplies & Expense			
5738-010	LAUNDRY SUPPLIES	79.00	0.00
Subtotal [S3L3.28C1E Laundry Supplies & Expense		79.00	0.00
Total [S3L3.28C1] Housekeeping / Laundry: Supplies &		3,569.00	1,175.00
Group : [S3L3.29C1] Housekeeping / Laundry: Linen & Bedding			
Subgroup : None			
5740-010	LINENS & BEDDING	937.00	743.00
Subtotal : None		937.00	743.00
Total [S3L3.29C1] Housekeeping / Laundry: Linen & Bed		937.00	743.00
Group : [S3L3.31C1] Quality Assurance (QA) Professional: Salaires			
Subgroup : None			
8304-010	SAL-QUALITY IMPROVEMENT DIRECT	10,035.00	0.00
8304-014	SAL-QUALITY IMPROVEMENT DIRECT	344.00	0.00
Subtotal : None		10,379.00	0.00
Total [S3L3.31C1] Quality Assurance (QA) Professional:		10,379.00	0.00
Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries			
Subgroup : None			
8319-010	SAL-MEDICAL RECORDS	1,221.00	5,968.00
8319-013	SAL-MEDICAL RECORDS	0.00	148.00
8319-015	SAL-MEDICAL RECORDS	47.00	124.00
Subtotal : None		1,268.00	6,240.00
Total [S3L3.36C1] Unit Clerks & Medical Records: Salari		1,268.00	6,240.00
Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries			
Subgroup : [S3L3.40CMMQ Salaries			
8307-010	SAL-MMQ NURSE SALARIES	17,373.00	16,583.00
8307-014	SAL-MMQ NURSE SALARIES	702.00	0.00
Subtotal [S3L3.40C1A MMQ Salaries		18,075.00	16,583.00
Subgroup : [S3L3.40CMDS Salaries			
8306-010	SAL-MDS/PPS NURSE SALARIES	92,792.00	70,521.00
8306-011	SAL-MDS/PPS NURSE SALARIES	2,238.00	4,327.00
8306-013	SAL-MDS/PPS NURSE SALARIES	2,292.00	2,768.00
8306-014	SAL-MDS/PPS NURSE SALARIES	0.00	668.00
8306-015	SAL-MDS/PPS NURSE SALARIES	620.00	565.00
8306-017	SAL-MDS/PPS NURSE SALARIES	2,093.00	3,988.00
Subtotal [S3L3.40C1EMDS Salaries		100,035.00	82,837.00
Total [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) E		118,110.00	99,420.00
Group : [S3L3.48C1] Social Service Worker: Salaries			
Subgroup : None			
6701-010	SAL-SOCIAL SERVICES	46,353.00	44,500.00
6701-011	SAL-SOCIAL SERVICES	0.00	105.00
6701-013	SAL-SOCIAL SERVICES	2,207.00	1,200.00
6701-014	SAL-SOCIAL SERVICES	1,248.00	898.00
6701-015	SAL-SOCIAL SERVICES	775.00	645.00
Subtotal : None		50,583.00	47,348.00
Total [S3L3.48C1] Social Service Worker: Salaries		50,583.00	47,348.00
Group : [S3L3.51C1] Social Service Worker: Purchased Service			
Subgroup : None			
6728-010	SOCIAL SERVICES CONSULTANT	3,900.00	6,660.00
Subtotal : None		3,900.00	6,660.00
Total [S3L3.51C1] Social Service Worker: Purchased Ser		3,900.00	6,660.00

Group : [S3L3.56C1] Indirect Restorative Therapy: Salaries			
Subgroup : None			
86590	Salaries: Indirect Therapies	119,525.00	98,772.00
Subtotal : None		119,525.00	98,772.00
Total [S3L3.56C1] Indirect Restorative Therapy: Salaries		119,525.00	98,772.00

Group : [S3L3.59C1] Indirect Restorative Therapy: Consultants			
Subgroup : None			
7321-010	PURCH SRVC PT- INDIRECT	300.00	637.00
7431-010	PURCH SRVC ST- INDIRECT	1,323.00	1,078.00
8140-010	PURCH SRVC OT-INDIRECT	342.00	611.00
Subtotal : None		1,965.00	2,326.00
Total [S3L3.59C1] Indirect Restorative Therapy: Consult		1,965.00	2,326.00

Group : [S3L3.60C1] Direct Restorative Therapy: Salaries			
Subgroup : None			
7300-010	SAL-DIRECTOR OF REHAB	89,832.00	82,510.00
7300-013	SAL-DIRECTOR OF REHAB	6,502.00	4,781.00
7300-014	SAL-DIRECTOR OF REHAB	2,377.00	725.00
7300-015	SAL-DIRECTOR OF REHAB	1,321.00	(56.00)
7300-017	SAL-DIRECTOR OF REHAB	1,623.00	600.00
7301-010	SAL-PHYSICAL THERAPIST	79,462.00	56,897.00
7301-013	SAL-PHYSICAL THERAPIST	5,341.00	1,880.00
7301-014	SAL-PHYSICAL THERAPIST	3,039.00	0.00
7301-015	SAL-PHYSICAL THERAPIST	1,464.00	88.00
7301-017	SAL-PHYSICAL THERAPIST	1,422.00	0.00
7330-010	PHYSICAL THERAPY INTERCOMAPN\	44,452.00	32,737.00
7402-010	SPEECH THERAPIST INTERCOMPAN\	0.00	6,275.00
8120-010	SAL- OCCUPATIONAL THERAPY	404.00	0.00
8126-010	COTA INTERCOMPANY	3,532.00	4,186.00
86500	SALARIES / PHYSICAL THERAPY	(66,189.00)	(45,264.00)
86600	SALARIES / OCCUPATIONAL THERAP	(53,336.00)	(50,766.00)
86700	SALARIES / SPEECH THERAPY	0.00	(2,742.00)
Subtotal : None		121,246.00	91,851.00
Total [S3L3.60C1] Direct Restorative Therapy: Salaries		121,246.00	91,851.00

Group : [S3L3.62C1] Direct Restorative Therapy: Consultants			
Subgroup : None			
7320-010	PURCH SRVC PT- DIRECT	1,655.00	713.00
7430-010	PURCH SRVC ST- DIRECT	2,741.00	3,266.00
7528-010	INHAL/OXYGEN THERAPY CONSULTA	375.00	6,665.00
8130-010	PURCH SRVC OT- DIRECT	2,567.00	1,131.00
Subtotal : None		7,338.00	11,775.00
Total [S3L3.62C1] Direct Restorative Therapy: Consultar		7,338.00	11,775.00

Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries			
Subgroup : None			
6501-010	SAL-RECREATION SUPERVISOR	59,223.00	48,799.00
6501-013	SAL-RECREATION SUPERVISOR	3,128.00	4,539.00
6501-014	SAL-RECREATION SUPERVISOR	497.00	1,591.00
6501-015	SAL-RECREATION SUPERVISOR	1,023.00	1,226.00
6501-017	SAL-RECREATION SUPERVISOR	1,160.00	1,018.00
6515-010	SAL-RECREATION STAFF	32,297.00	38,051.00
6515-011	SAL-RECREATION STAFF	0.00	285.00
6515-013	SAL-RECREATION STAFF	2,368.00	0.00
6515-014	SAL-RECREATION STAFF	1,189.00	890.00
6515-015	SAL-RECREATION STAFF	1,922.00	1,680.00
6515-017	SAL-RECREATION STAFF	303.00	460.00
Subtotal : None		103,110.00	98,539.00
Total [S3L3.64C1] Recreational Therapy/Activities: Salar		103,110.00	98,539.00

Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service			
Subgroup : None			
6539-010	PURCHASE SERVICE-RECREATION	1,495.00	975.00
6545-010	CABLE TV SERVICES	34,438.00	32,730.00
Subtotal : None		35,933.00	33,705.00
Total [S3L3.67C1] Recreational Therapy/Activities: Purc		35,933.00	33,705.00

Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses			
Subgroup : None			
6538-010	RECREATION SUPPLIES	4,858.00	3,568.00
Subtotal : None		4,858.00	3,568.00
Total [S3L3.68C1] Recreational Therapy/Activities: Supp		4,858.00	3,568.00

Group : [S3L3.78C1] Travel: Motor Vehicle Expense			
Subgroup : None			
5160-010	AUTO EXPENSE	2,302.00	2,848.00
9830-010	DEPREC-AUTO	15,109.00	1,195.00
Subtotal : None		17,411.00	4,043.00
Total [S3L3.78C1] Travel: Motor Vehicle Expense		17,411.00	4,043.00

Group : [S3L3.80C1] Variable Job Related Education			
Subgroup : None			
5371-010	EDUCATION-STAFF	0.00	1,000.00
5375-010	TUITION REIMB	0.00	2,500.00
Subtotal : None		0.00	3,500.00
Total [S3L3.80C1] Variable Job Related Education		0.00	3,500.00

Group : [S3L3.82C1] Physician Services: Medical Director			
Subgroup : None			
7020-010	MEDICAL DIRECTOR FEES	12,000.00	12,000.00
Subtotal : None		12,000.00	12,000.00
Total [S3L3.82C1] Physician Services: Medical Director		12,000.00	12,000.00

Group : [S3L3.86C1] Physician Services: Other			
Subgroup : None			
7060-010	PHYSICIAN SERVICES-OTHER	0.00	36.00
Subtotal : None		0.00	36.00
Total [S3L3.86C1] Physician Services: Other		0.00	36.00

Group : [S3L3.87C1] Legend Drugs			
Subgroup : None			
5149-010	OUTPATIENT SUPPLIES AND EXPENS	11.00	0.00
7629-010	DRUGS-MEDICINE CABINET	4,163.00	6,835.00
7640-010	DRUGS-MEDICAID	910.00	754.00
7650-010	DRUGS-MEDICARE	16,915.00	12,631.00
7660-010	DRUGS-OTHER	6,696.00	8,739.00
7683-010	BILLABLE MED A SUPPLIES	347.00	0.00
7692-010	ENTERAL THERAPY SUPPLIES	183.00	0.00
7698-010	IV THERAPY-MANAGED CARE/OTHER	1,644.00	50.00
7728-010	LAB-CONSULTING FEES	85.00	0.00
7740-010	LAB-MEDICAID	726.00	162.00
7750-010	LAB-MEDICARE A	2,811.00	2,958.00
7760-010	LAB-OTHER	1,651.00	5,936.00
7850-010	AMBULANCE- MEDICARE	2,203.00	2,008.00
8050-010	X-RAY-MEDICARE A	2,173.00	913.00
8055-010	X-RAY-MEDICARE B	768.00	0.00
8060-010	X-RAY-OTHER	835.00	1,693.00
8150-010	OT-MEDICARE A	0.00	280.00
8428-010	NURSING DEPT CONSULTANT	6.00	0.00
8437-010	SUPPLEMENTS	3,572.00	1,911.00
Subtotal : None		45,699.00	44,870.00
Total [S3L3.87C1] Legend Drugs		45,699.00	44,870.00

Group : [S3L3.89C1] House Supplies Not Resold			
Subgroup : None			
8148-010	OT-SUPPLIES	0.00	53.00
8438-010	NURSING SUPPLIES	67,632.00	109,035.00
Subtotal : None		67,632.00	109,088.00
Total [S3L3.89C1] House Supplies Not Resold		67,632.00	109,088.00

Group : [S3L3.91C1] House Supplies Resold to Public Residents			
Subgroup : None			
7318-010	PHYSICAL THERAPY SUPPLIES	481.00	320.00
7538-010	INHAL/OXYGEN SUPPLIES	7,961.00	9,301.00
7690-010	SUPPLIES-PATIENT PERSONAL	19.00	0.00

Subtotal : None		8,461.00	9,621.00
Total [S3L3.91C1]	House Supplies Resold to Public Resi	8,461.00	9,621.00
Group : [S3L3.92C1] Pharmacy Consultant			
Subgroup : None			
7628-010	PHARMACY CONSULTING FEES	5,596.00	6,115.00
Subtotal : None		5,596.00	6,115.00
Total [S3L3.92C1]	Pharmacy Consultant	5,596.00	6,115.00
Group : [S3L4.1C1] Depreciaton			
Subgroup : [S3L4.1C1] Building Depreciation			
9821-010	DEPREC-BUILDING	42,750.00	42,750.00
Subtotal [S3L4.1C1A] Building Depreciation		42,750.00	42,750.00
Subgroup : [S3L4.1C1] Improvements Depreciation			
9823-010	DEPREC-BUILDING IMPROVEMENTS	26,440.00	9,555.00
9824-010	DEPREC-OTHER IMPROVEMENTS	32,934.00	23,423.00
Subtotal [S3L4.1C1B] Improvements Depreciation		59,374.00	32,978.00
Subgroup : [S3L4.1C1] Equipment Depreciation			
9827-010	DEPREC-FURNITURE & EQUIP	102,604.00	94,256.00
9829-010	DEPREC COMPUTER EQUIPMENT	3,172.00	891.00
Subtotal [S3L4.1C1C] Equipment Depreciation		105,776.00	95,147.00
Subgroup : [S3L4.1C1] Software Depreciaton			
9828-010	DEPREC SOFTWARE	1,117.00	0.00
Subtotal [S3L4.1C1D] Software Depreciaton		1,117.00	0.00
Total [S3L4.1C1]	Depreciaton	209,017.00	170,875.00
Group : [S3L4.2C1] Long Term Interest Expense SNF-CR			
Subgroup : None			
9710-010	INTEREST- MORTGAGE	63,464.00	0.00
9845-010	AMORT-FINANCE FEES	3,806.00	0.00
Subtotal : None		67,270.00	0.00
Total [S3L4.2C1]	Long Term Interest Expense SNF-CR	67,270.00	0.00
Group : [S3L4.6C1] Building Insurance Expense-SNF-CR			
Subgroup : None			
60400	INSURANCE/BLDG. IMPR. & EQUIPM	41,299.00	33,781.00
Subtotal : None		41,299.00	33,781.00
Total [S3L4.6C1]	Building Insurance Expense-SNF-CR	41,299.00	33,781.00
Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR			
Subgroup : None			
7531-010	INHAL/OXYGEN EQUIP RENTAL	2,496.00	1,964.00
8441-010	MEDICAL EQUIPMENT RENTAL	2,612.00	458.00
9865-010	AMORT-INTANGIBLE ASSETS	30,000.00	30,000.00
Subtotal : None		35,108.00	32,422.00
Total [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR	35,108.00	32,422.00
Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
5364-010	HEALTH WELFARE INSURANCE	151,798.00	149,966.00
Subtotal : None		151,798.00	149,966.00
Total [CLA-53.01]	LA-Group Health/Life	151,798.00	149,966.00
Group : [CLA-53.02] LA-Employee Pensions			
Subgroup : None			
5366-010	PENSION EXPENSE	2,778.00	2,931.00
Subtotal : None		2,778.00	2,931.00
Total [CLA-53.02]	LA-Employee Pensions	2,778.00	2,931.00
Group : [CLA-53.03] LA-Employee Benefits			
Subgroup : None			
5362-010	FAMILY MEDICAL LEAVE TAX	9,255.00	13,713.00
5362-011	FAMILY MEDICAL LEAVE TAX	7.00	0.00
5378-010	EMPLOYEE RELATIONS	10,369.00	5,057.00

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52,321.00
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5380-010	OTHER BENEFITS	4,273.00	10,927.00
7762-010	COVID TESTING EMPLOYEES/CONTR	99,403.00	162,170.00
Subtotal : None		123,307.00	191,867.00
Total [CLA-53.03]	LA-Employee Benefits	123,307.00	191,867.00
Group : [CLA-53.04]	LA-Payroll Taxes		
Subgroup : None			
5360-010	FICA EXPENSE	197,811.00	204,845.00
5361-010	STATE UNEMPLOYMENT TAXES	44,188.00	6,157.00
Subtotal : None		241,999.00	211,002.00
Total [CLA-53.04]	LA-Payroll Taxes	241,999.00	211,002.00
Group : [CLA-53.05]	LA-Workers Comp		
Subgroup : None			
5363-010	WORKMANS COMP INSURANCE	42,309.00	37,091.00
Subtotal : None		42,309.00	37,091.00
Total [CLA-53.05]	LA-Workers Comp	42,309.00	37,091.00
	NET (INCOME) LOSS	0.00	0.00
	Sum of Account Groups	0.00	0.00

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