

Client: **A443972 - Alliance Health of Massachusetts, Inc.**
Engagement: **MDMC 2022 - Rosewood Nursing Home**
Period Ending: **12/31/2022**
Trial Balance: **T03-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	PP-1 12/31/2021	FS 12/31/2022	JE Ref #	CAIDJE	CAID 12/31/2022
Group : [1000]	Balance Sheet					
Subgroup : None						
1102-010	PETTY CASH	2,000.00	2,000.00		0.00	2,000.00
1113-010	CASH CHKG - CITIZENS ROSEWOOD	746,566.00	851,209.60		0.00	851,209.60
1172-010	PAYROLL CLEARING	1,465.00	0.02		0.00	0.02
1300-010	ACCTS REC-PRIVATE-SNF	117,770.00	103,236.73		0.00	103,236.73
1302-010	ACCTS REC-MEDICAID-SNF	1,006,645.00	1,006,060.25		0.00	1,006,060.25
1303-010	ACCTS REC - MEDICAID APPLIED I	2,719.00	0.00		0.00	0.00
1304-010	ACCTS REC-MEDICARE A-SNF	345,626.00	297,388.81		0.00	297,388.81
1305-010	ACCTS REC-MEDICARE B-SNF	36,206.00	19,072.54		0.00	19,072.54
1308-010	ACCTS REC-MANAGED CARE/HMO-SNF	351,927.00	484,944.03		0.00	484,944.03
1329-010	BAD DEBT RESERVE	(278,331.00)	(257,353.36)		0.00	(257,353.36)
1346-010	EXCHANGE	270.00	0.00		0.00	0.00
1530-010	PREPAID INSURANCE	75,859.00	83,548.74		0.00	83,548.74
1580-010	PREPAID EXPENSES-OTHER	18,255.00	11,658.57		0.00	11,658.57
1725-010	DUE TO/FROM ABBOTT - OLD	1,675,421.00	0.00		0.00	0.00
1726-010	DUE TO/FROM ABBOTT - NEW	(8,226.00)	(20,870.72)		0.00	(20,870.72)
1727-010	DUE TO/FROM BALDWINVILLE	11,759.00	33,064.54		0.00	33,064.54
1728-010	DUE TO/FROM BRAINTREE	(1,967.00)	1,490.00		0.00	1,490.00
1729-010	DUE TO/FROM DEVEREUX - OLD	7,370,253.00	0.00		0.00	0.00
1730-010	DUE TO/FROM DEVEREUX - NEW	6,869.00	(132,443.36)		0.00	(132,443.36)
1731-010	DUE TO/FROM MARINA BAY	0.00	3,002.68		0.00	3,002.68
1740-010	DEFERRED FINANCE FEES	270,731.00	270,731.03		0.00	270,731.03
1743-010	ACCUM AMORT FINANCE FEES	(47,748.00)	(59,715.33)		0.00	(59,715.33)
1751-010	HUD MIP ESCROW	36,168.00	57,928.99		0.00	57,928.99
1752-010	HUD INSURANCE ESCROW	14,012.00	22,027.53		0.00	22,027.53
1754-010	TAX ESCROW	14,467.00	14,325.77		0.00	14,325.77
1758-010	HUD CAPITAL REPL RESERVE	639,492.00	531,846.76		0.00	531,846.76
1902-010	LAND	2,290,691.00	2,290,691.00		0.00	2,290,691.00
1912-010	BUILDING	8,655,457.00	8,655,457.00		0.00	8,655,457.00
1919-010	ACCUM DEPREC-BUILDING	(4,544,070.00)	(4,760,454.00)		0.00	(4,760,454.00)
1922-010	BUILDING IMPROVEMENTS	1,354,621.00	1,354,621.06		0.00	1,354,621.06
1929-010	ACCUM DEPR-BUILD IMPROVEMENTS	(490,320.00)	(557,554.39)		0.00	(557,554.39)
1932-010	FIXED EQUIPMENT	1,525,597.00	1,525,596.80		0.00	1,525,596.80
1935-010	OTHER IMPROVEMENTS	509,848.00	573,162.22		0.00	573,162.22
1936-010	ACCUM DEPREC-OTHER IMPROVEMENT	(131,973.00)	(159,448.19)		0.00	(159,448.19)
1939-010	ACCUM DEPREC-FIXED EQUIPMENT	(1,468,970.00)	(1,515,439.96)		0.00	(1,515,439.96)
1942-010	LEASEHOLD IMPROVEMENTS	854,209.00	854,209.13		0.00	854,209.13
1949-010	ACCUM DEPREC-LEASEHOLD IMPROVE	(7,118.00)	(92,539.33)		0.00	(92,539.33)
1952-010	FURNITURE & EQUIPMENT	202,453.00	214,918.97		0.00	214,918.97
1959-010	ACCUM DEPREC-FURN & EQUIPMENT	(117,086.00)	(158,894.50)		0.00	(158,894.50)
1972-010	COMPUTER EQUIPMENT	209,957.00	215,031.22		0.00	215,031.22
1979-010	ACCUM DEPREC-COMPUTER EQUIPMEN	(194,722.00)	(205,269.15)		0.00	(205,269.15)
1982-010	SOFTWARE	95,388.00	95,387.91		0.00	95,387.91
1989-010	ACCUM AMORT-SOFTWARE	(95,388.00)	(95,387.91)		0.00	(95,387.91)
2102-010	ACCOUNTS PAYABLE-TRADE	(1,544,331.00)	(2,510,449.94)		0.00	(2,510,449.94)
2165-010	UNEARNED INCOME	(85,857.00)	(13,405.94)		0.00	(13,405.94)
2170-010	ACCRUED EXPENSES-OPERATING	(286,333.00)	(320,379.43)		0.00	(320,379.43)
2306-010	MORTGAGE - S/T	(213,332.00)	(221,162.00)		0.00	(221,162.00)
2514-010	W/H FEDERAL INCOME TAXES	(11,621.00)	(0.01)		0.00	(0.01)
2516-010	W/H FICA TAXES	(358.00)	0.00		0.00	0.00
2517-010	W/H MEDICARE TAXES	(1,490.00)	0.00		0.00	0.00
2526-010	W/H STATE INC TAX - MA	(4,758.00)	0.00		0.00	0.00
2540-010	LIFE INSURANCE WITHHELD	0.00	(1,076.30)		0.00	(1,076.30)
2550-010	ACCRUED PAYROLL	(75,536.00)	(138,121.21)		0.00	(138,121.21)
2560-010	ACCRUED FICA TAXES	(11,938.00)	(12,004.02)		0.00	(12,004.02)
2564-010	ACCD BONUS	(6,775.00)	(5,275.00)		0.00	(5,275.00)
2565-010	ACCD VACATION	(146,024.00)	(156,915.33)		0.00	(156,915.33)
2568-010	ACCD PENSION/401(K)	7,553.00	0.00		0.00	0.00
2744-010	DUE TO MEDICAID	81,060.00	0.00		0.00	0.00
2745-010	MEDICARE ADVANCE PAYMENTS	(415,452.00)	0.00		0.00	0.00
2756-010	ALLIANCE WORKING CAPITAL LINE	(600,000.00)	(650,000.00)		0.00	(650,000.00)
2910-010	MORTGAGE- L/T	(11,903,194.00)	(11,682,032.28)		0.00	(11,682,032.28)
3251-010	UNRESTRICTED NET ASSETS	(3,714,389.00)	(5,167,999.60)		0.00	(5,167,999.60)
3251-011	UNRESTRICTED NET ASSETS	1,434,088.00	1,982,010.51		0.00	1,982,010.51
3251-012	UNRESTRICTED NET ASSETS	473,155.00	473,272.76		0.00	473,272.76
3251-013	UNRESTRICTED NET ASSETS	1,200,784.00	1,444,525.71		0.00	1,444,525.71
3251-014	UNRESTRICTED NET ASSETS	437,185.00	537,927.92		0.00	537,927.92
3251-015	UNRESTRICTED NET ASSETS	708,344.00	891,949.50		0.00	891,949.50
3251-016	UNRESTRICTED NET ASSETS	10,320.00	24,299.77		0.00	24,299.77
3251-017	UNRESTRICTED NET ASSETS	726,924.00	1,119,179.87		0.00	1,119,179.87
3251-018	UNRESTRICTED NET ASSETS	80,422.00	89,124.01		0.00	89,124.01
3400-010	RETAINED EARNINGS	(7,232,687.00)	(7,232,687.22)		0.00	(7,232,687.22)
Subtotal : None		(37,458.00)	(9,991,976.53)		0.00	(9,991,976.53)

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Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
Total [1000] Balance Sheet		(37,458.00)	(9,991,976.53)		0.00	(9,991,976.53)
Group : [3000] P & L						
Subgroup : None						
3024.06	REVENUE-MEDICAID RESOURCE	(1,282,993.00)	0.00		(1,261,209.00)	(1,261,209.00)
				CAIDJE -	(1,261,209.00)	
3026.00	Managed Care Non-Contracted	(132,223.00)	0.00		0.00	0.00
3026.07	CommonwealthCare Income	(193,886.00)	0.00		(64,322.00)	(64,322.00)
				CAIDJE -	(64,322.00)	
3026.08	Evercare Income	0.00	0.00		(273,135.00)	(273,135.00)
				CAIDJE -	(273,135.00)	
3027.00	Medicaid Managed Care Income	0.00	0.00		(159,173.00)	(159,173.00)
				CAIDJE -	(159,173.00)	
3028.00	Hospice - MCD Income	(632,146.00)	0.00		(529,588.00)	(529,588.00)
				CAIDJE -	(529,588.00)	
4000-010	PRIVATE ROOM & BOARD:SNF	(1,597,197.00)	(1,475,305.24)		0.00	(1,475,305.24)
4013-010	DRUGS & PHARMACY:PRIV SNF	0.00	(390.89)		0.00	(390.89)
4025-010	ANCILLARY ALLOW:PRIV SNF	0.00	(5,021.51)		0.00	(5,021.51)
4050-010	MEDICAID ROOM & BOARD:SNF	(9,353,842.00)	(12,283,645.23)		1,790,797.00	(10,492,848.23)
				CAIDJE -	1,261,209.00	
				CAIDJE -	529,588.00	
4058-010	ROOM & BOARD ALLOW:SNF	6,148,086.00	6,606,218.51		0.00	6,606,218.51
4062-010	SPEECH THERAPY:MD SNF	240.00	0.00		0.00	0.00
4063-010	DRUGS & PHARMACY:MD SNF	(24,387.00)	(33,650.20)		0.00	(33,650.20)
4075-010	ANCILLARY ALLOWNCE:MD SNF	24,147.00	33,650.20		0.00	33,650.20
4100-010	MEDICARE A R & B:SNF	(3,513,870.00)	(3,815,571.24)		0.00	(3,815,571.24)
4111-010	PHYSICAL THERAPY:MC A SNF	(786,675.00)	(823,105.00)		0.00	(823,105.00)
4112-010	SPEECH THERAPY:MC A SNF	(226,090.00)	(268,410.00)		0.00	(268,410.00)
4113-010	DRUGS & PHARMACY:MC A SNF	(197,484.00)	(232,408.59)		0.00	(232,408.59)
4115-010	LABORATORY:MC A SNF	(24,555.00)	(31,131.08)		0.00	(31,131.08)
4117-010	X-RAY:MC A SNF	(6,333.00)	(8,742.95)		0.00	(8,742.95)
4118-010	OCCUP THERAPY:MC A SNF	(736,530.00)	(710,380.00)		0.00	(710,380.00)
4125-010	CONTRACT ALLOW:MC A SNF	1,977,667.00	2,077,597.79		0.00	2,077,597.79
4130-010	OTHER ROOM & BOARD:SNF	(1,931,552.00)	(2,608,385.00)		496,630.00	(2,111,755.00)
				CAIDJE -	496,630.00	
4138-010	ROOM & BOARD ALLOW:SNF	549,739.00	717,382.66		0.00	717,382.66
4141-010	PHYSICAL THERAPY:OTH SNF	(381,940.00)	(467,390.00)		0.00	(467,390.00)
4142-010	SPEECH THERAPY:OTH SNF	(90,410.00)	(115,910.00)		0.00	(115,910.00)
4143-010	DRUGS & PHARMACY:OTH SNF	(88,903.00)	(129,389.22)		0.00	(129,389.22)
4144-010	MEDICAL SUPPLIES:OTH SNF	(50.00)	(923.68)		0.00	(923.68)
4145-010	LABORATORY:OTH SNF	(8,428.00)	(12,735.35)		0.00	(12,735.35)
4147-010	X-RAY:OTH SNF	(2,570.00)	(6,005.93)		0.00	(6,005.93)
4148-010	OCCUP THERAPY:OTH SNF	(341,330.00)	(389,100.00)		0.00	(389,100.00)
4155-010	ANCILLARY ALLOW:OTH SNF	895,000.00	1,028,851.61		0.00	1,028,851.61
4161-010	PHYSICAL THERAPY:MC B	(283,561.00)	(183,131.32)		0.00	(183,131.32)
4162-010	SPEECH THERAPY:MC B	(70,710.00)	(49,090.00)		0.00	(49,090.00)
4163-010	DRUGS & PHARMACY:MC B	(1,200.00)	(30,180.96)		0.00	(30,180.96)
4165-010	LABORATORY:MC B	0.00	(32,200.00)		0.00	(32,200.00)
4168-010	OCCUPATIONAL THERAPY:MC B	(182,940.00)	(137,895.00)		0.00	(137,895.00)
4174-010	OTHER-MEDICARE PART B	0.00	(750.00)		0.00	(750.00)
4175-010	ANCILLARY ALLOWANCE:MC B	257,120.00	260,955.81		0.00	260,955.81
4181-010	PHYSICAL THERAPY:HMO B	13.00	0.00		0.00	0.00
4685-010	REVENUE MEDICAL RECORDS	(254.00)	(15.00)		0.00	(15.00)
4845-010	INTEREST INCOME	(814.00)	(684.57)		0.00	(684.57)
4855-010	CABLE/TELEVISION/TELEPHONE SAL	(12,010.00)	(11,093.50)		0.00	(11,093.50)
4883-010	STATE STIMULUS INCOME	0.00	(411,463.69)		0.00	(411,463.69)
4884-010	FEDERAL STIMULUS INCOME	0.00	(72,703.00)		0.00	(72,703.00)
4885-010	PPP LOAN FORGIVENESS INCOME	(1,338,000.00)	0.00		0.00	0.00
4886-010	GRANT AND FUNDRAISING INCOME	0.00	(2,723.48)		0.00	(2,723.48)
4887-010	OTHER INCOME - COVID TEST	(321,001.00)	(294,132.00)		0.00	(294,132.00)
4888-010	MISCELLANEOUS INCOME	(5,032.00)	(9,897.12)		0.00	(9,897.12)
5101-010	SAL-ADMINISTRATOR	127,464.00	126,522.41		0.00	126,522.41
5101-013	SAL-ADMINISTRATOR	7,642.00	14,554.49		0.00	14,554.49
5101-014	SAL-ADMINISTRATOR	0.00	937.36		0.00	937.36
5101-015	SAL-ADMINISTRATOR	4,262.00	3,694.21		0.00	3,694.21
5101-016	SAL-ADMINISTRATOR	6,000.00	6,000.00		0.00	6,000.00
5115-010	SAL-OFFICE/CLERICAL	173,455.00	152,582.86		0.00	152,582.86
5115-011	SAL-OFFICE/CLERICAL	6,925.00	5,742.64		0.00	5,742.64
5115-013	SAL-OFFICE/CLERICAL	8,982.00	7,919.16		0.00	7,919.16
5115-014	SAL-OFFICE/CLERICAL	2,180.00	1,642.72		0.00	1,642.72
5115-015	SAL-OFFICE/CLERICAL	4,880.00	4,246.59		0.00	4,246.59
5115-016	SAL-OFFICE/CLERICAL	(1,032.00)	625.00		0.00	625.00
5115-017	SAL-OFFICE/CLERICAL	3,291.00	4,374.74		0.00	4,374.74
5115-018	SAL-OFFICE/CLERICAL	197.00	570.75		0.00	570.75
5120-010	MANAGEMENT/FINANCIAL SERVICES	799,356.00	841,800.00		0.00	841,800.00

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5124-010	LEGAL FEES	11,593.00	5,286.32		0.00	5,286.32
5126-010	ACCOUNTING FEES	34,524.00	35,568.00		0.00	35,568.00
5128-010	OTHER PROFESSIONAL FEES	59,657.00	39,548.00		(10,184.00)	29,364.00
				CAIDJE -	(10,184.00)	
5129-010	TELEPHONE	30,742.00	32,462.74		0.00	32,462.74
5130-010	CELL PHONE EXPENSE	1,300.00	1,550.00		0.00	1,550.00
5131-010	ADVERTISING-HELP WANTED	16,962.00	11,500.58		0.00	11,500.58
5133-010	BUSINESS PROMOTION	7,559.00	10,936.47		0.00	10,936.47
5135-010	MEMBERSHIP DUES	17,828.00	17,676.26		0.00	17,676.26
5136-010	SUBSCRIPTIONS	161.00	0.00		0.00	0.00
5137-010	LICENSES	1,340.00	345.00		0.00	345.00
5138-010	OFFICE SUPPLIES	30,928.00	26,987.14		0.00	26,987.14
5140-010	COURIER & POSTAGE	3,826.00	6,830.58		0.00	6,830.58
5141-010	ADMIN-EQUIP RENTAL	26,246.00	24,728.66		0.00	24,728.66
5142-010	EMPLOYEE TRAVEL	0.00	862.29		0.00	862.29
5145-010	BANK CHARGES	17,966.00	18,048.33		0.00	18,048.33
5146-010	PAYROLL PROCESSING FEES	17,574.00	16,282.35		0.00	16,282.35
5148-010	DATA PROCESSING FEES	92,367.00	103,957.97		0.00	103,957.97
5160-010	AUTO EXPENSE	1,579.00	330.28		0.00	330.28
5170-010	INSURANCE-GENERAL	156,396.00	175,848.52		0.00	175,848.52
5360-010	FICA EXPENSE	477,296.00	499,408.75		0.00	499,408.75
5361-010	STATE UNEMPLOYMENT TAXES	30,508.00	26,385.08		0.00	26,385.08
5362-010	FAMILY MEDICAL LEAVE TAX	31,967.00	23,143.31		0.00	23,143.31
5363-010	WORKMANS COMP INSURANCE	83,527.00	101,856.89		0.00	101,856.89
5364-010	HEALTH WELFARE INSURANCE	366,075.00	336,405.03		0.00	336,405.03
5366-010	PENSION EXPENSE	12,205.00	19,300.37		0.00	19,300.37
5370-010	SEMINARS & MEETINGS	1,600.00	3,982.50		0.00	3,982.50
5371-010	EDUCATION-STAFF	299.00	0.00		0.00	0.00
5375-010	TUITION REIMB	6,282.00	4,100.00		0.00	4,100.00
5378-010	EMPLOYEE RELATIONS	9,978.00	10,598.54		0.00	10,598.54
5380-010	OTHER BENEFITS	29,610.00	19,204.43		0.00	19,204.43
5501-010	SAL-MAINT SUPERVISOR	50,754.00	58,734.45		0.00	58,734.45
5501-013	SAL-MAINT SUPERVISOR	2,096.00	3,648.70		0.00	3,648.70
5501-014	SAL-MAINT SUPERVISOR	3,545.00	1,290.24		0.00	1,290.24
5501-015	SAL-MAINT SUPERVISOR	1,898.00	1,642.05		0.00	1,642.05
5501-017	SAL-MAINT SUPERVISOR	0.00	2,592.00		0.00	2,592.00
5515-010	SAL-MAINTENANCE STAFF	20,889.00	23,267.23		0.00	23,267.23
5515-013	SAL-MAINTENANCE STAFF	958.00	1,324.51		0.00	1,324.51
5515-014	SAL-MAINTENANCE STAFF	300.00	358.67		0.00	358.67
5515-015	SAL-MAINTENANCE STAFF	575.00	498.02		0.00	498.02
5538-010	MAINTENANCE SUPPLIES	50,047.00	44,206.52		0.00	44,206.52
5539-010	MAINTENANCE & REPAIRS	33,030.00	54,915.48		0.00	54,915.48
5539-016	MAINTENANCE & REPAIRS	0.00	(5,234.00)		0.00	(5,234.00)
5543-010	GROUNDKEEPING	12,788.00	18,473.75		0.00	18,473.75
5546-010	MAINTENANCE CONTRACTS	38,529.00	41,471.89		0.00	41,471.89
5547-010	RUBBISH REMOVAL	24,536.00	25,397.89		0.00	25,397.89
5548-010	SNOW REMOVAL	16,775.00	17,625.00		0.00	17,625.00
5565-010	REAL PROPERTY TAXES	80,000.00	79,999.96		0.00	79,999.96
5571-010	WATER & SEWER	82,003.00	80,010.74		0.00	80,010.74
5572-010	GAS/PROPANE	35,342.00	26,645.12		0.00	26,645.12
5573-010	FUEL OIL	527.00	1,098.00		0.00	1,098.00
5574-010	ELECTRICITY	109,423.00	125,472.42		0.00	125,472.42
5738-010	LAUNDRY SUPPLIES	550.00	560.05		0.00	560.05
5739-010	PURCHASE SERVICE-LAUNDRY	140,138.00	144,696.56		0.00	144,696.56
5740-010	LINENS & BEDDING	0.00	928.81		0.00	928.81
5938-010	HOUSEKEEPING SUPPLIES	0.00	303.86		0.00	303.86
5939-010	PURCHASE SERVICE-HOUSEKEEPING	420,413.00	434,890.01		0.00	434,890.01
6301-010	SAL-FOOD SERVICE SUPERVISOR	64,512.00	66,839.59		0.00	66,839.59
6301-013	SAL-FOOD SERVICE SUPERVISOR	3,995.00	3,889.58		0.00	3,889.58
6301-014	SAL-FOOD SERVICE SUPERVISOR	(137.00)	1,200.83		0.00	1,200.83
6301-015	SAL-FOOD SERVICE SUPERVISOR	2,093.00	1,814.13		0.00	1,814.13
6301-017	SAL-FOOD SERVICE SUPERVISOR	0.00	1,250.00		0.00	1,250.00
6303-010	SAL-DIETICIAN	0.00	61,542.72		0.00	61,542.72
6303-013	SAL-DIETICIAN	0.00	2,752.90		0.00	2,752.90
6303-015	SAL-DIETICIAN	0.00	2,563.82		0.00	2,563.82
6303-017	SAL-DIETICIAN	0.00	2,930.00		0.00	2,930.00
6305-010	SAL-COOKS	25,112.00	69,189.90		0.00	69,189.90
6305-011	SAL-COOKS	3,960.00	6,652.56		0.00	6,652.56
6305-013	SAL-COOKS	2,312.00	2,473.58		0.00	2,473.58
6305-014	SAL-COOKS	111.00	822.01		0.00	822.01
6305-015	SAL-COOKS	2,657.00	2,301.12		0.00	2,301.12
6305-017	SAL-COOKS	0.00	750.00		0.00	750.00
6305-018	SAL-COOKS	182.00	438.00		0.00	438.00
6315-010	SAL-DIETARY STAFF	274,541.00	218,602.10		0.00	218,602.10
6315-011	SAL-DIETARY STAFF	27,072.00	36,817.21		0.00	36,817.21

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Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
6315-013	SAL-DIETARY STAFF	10,021.00	12,278.68		0.00	12,278.68
6315-014	SAL-DIETARY STAFF	3,192.00	4,855.11		0.00	4,855.11
6315-015	SAL-DIETARY STAFF	9,294.00	6,383.47		0.00	6,383.47
6315-016	SAL-DIETARY STAFF	0.00	375.00		0.00	375.00
6315-017	SAL-DIETARY STAFF	463.00	2,370.00		0.00	2,370.00
6315-018	SAL-DIETARY STAFF	616.00	1,413.91		0.00	1,413.91
6323-010	DIETICIAN CONSULTING FEE	1,375.00	8,378.95		0.00	8,378.95
6332-010	ALLOCATED SAL DIETARY	(5,694.00)	(6,700.16)		0.00	(6,700.16)
6334-010	FOOD	287,460.00	314,546.98		0.00	314,546.98
6336-010	DISHES & UTENSILS	0.00	895.16		0.00	895.16
6338-010	DIETARY SUPPLIES	44,479.00	51,352.35		0.00	51,352.35
6346-010	DIETARY INTERCOMPANY	(6,790.00)	0.00		0.00	0.00
6501-010	SAL-RECREATION SUPERVISOR	53,318.00	53,602.14		0.00	53,602.14
6501-011	SAL-RECREATION SUPERVISOR	225.00	0.00		0.00	0.00
6501-013	SAL-RECREATION SUPERVISOR	726.00	2,773.68		0.00	2,773.68
6501-014	SAL-RECREATION SUPERVISOR	1,327.00	2,196.51		0.00	2,196.51
6501-015	SAL-RECREATION SUPERVISOR	2,213.00	2,061.20		0.00	2,061.20
6501-016	SAL-RECREATION SUPERVISOR	279.00	0.00		0.00	0.00
6501-017	SAL-RECREATION SUPERVISOR	773.00	6,424.36		0.00	6,424.36
6515-010	SAL-RECREATION STAFF	46,015.00	36,502.99		0.00	36,502.99
6515-011	SAL-RECREATION STAFF	8,113.00	681.15		0.00	681.15
6515-013	SAL-RECREATION STAFF	2,535.00	1,361.32		0.00	1,361.32
6515-014	SAL-RECREATION STAFF	834.00	1,101.84		0.00	1,101.84
6515-015	SAL-RECREATION STAFF	1,984.00	1,439.33		0.00	1,439.33
6515-016	SAL-RECREATION STAFF	(279.00)	0.00		0.00	0.00
6515-017	SAL-RECREATION STAFF	8,854.00	447.77		0.00	447.77
6515-018	SAL-RECREATION STAFF	178.00	189.00		0.00	189.00
6538-010	RECREATION SUPPLIES	6,731.00	4,608.15		0.00	4,608.15
6539-010	PURCHASE SERVICE-RECREATION	2,412.00	4,150.00		0.00	4,150.00
6545-010	CABLE TV SERVICES	14,763.00	16,740.90		0.00	16,740.90
6701-010	SAL-SOCIAL SERVICES	130,582.00	93,508.53		0.00	93,508.53
6701-011	SAL-SOCIAL SERVICES	194.00	0.00		0.00	0.00
6701-013	SAL-SOCIAL SERVICES	6,790.00	5,730.17		0.00	5,730.17
6701-014	SAL-SOCIAL SERVICES	2,097.00	2,903.03		0.00	2,903.03
6701-015	SAL-SOCIAL SERVICES	4,403.00	3,800.51		0.00	3,800.51
6701-017	SAL-SOCIAL SERVICES	314.00	0.00		0.00	0.00
6715-010	SAL-ADMISSIONS	100,505.00	106,049.82		0.00	106,049.82
6715-011	SAL-ADMISSIONS	6.00	0.00		0.00	0.00
6715-013	SAL-ADMISSIONS	3,001.00	3,628.21		0.00	3,628.21
6715-014	SAL-ADMISSIONS	899.00	1,967.25		0.00	1,967.25
6715-015	SAL-ADMISSIONS	4,143.00	3,245.18		0.00	3,245.18
6715-016	SAL-ADMISSIONS	216.00	0.00		0.00	0.00
6715-017	SAL-ADMISSIONS	21,086.00	1,250.00		0.00	1,250.00
6728-010	SOCIAL SERVICES CONSULTANT	(10,000.00)	35,080.00		0.00	35,080.00
7020-010	MEDICAL DIRECTOR FEES	62,400.00	62,400.00		0.00	62,400.00
7128-010	PSYCH-CONSULTING FEES	166.00	0.00		0.00	0.00
7300-010	SAL-DIRECTOR OF REHAB	98,823.00	99,210.13		0.00	99,210.13
7300-013	SAL-DIRECTOR OF REHAB	4,397.00	7,158.40		0.00	7,158.40
7300-014	SAL-DIRECTOR OF REHAB	1,205.00	910.68		0.00	910.68
7300-015	SAL-DIRECTOR OF REHAB	3,427.00	2,917.01		0.00	2,917.01
7301-010	SAL-PHYSICAL THERAPIST	25,154.00	177,125.56		(155,069.00)	22,056.56
				CAIDJE -	(155,069.00)	
7301-011	SAL-PHYSICAL THERAPIST	5,794.00	6,896.66		0.00	6,896.66
7301-013	SAL-PHYSICAL THERAPIST	13,452.00	13,012.72		0.00	13,012.72
7301-014	SAL-PHYSICAL THERAPIST	4,646.00	6,721.66		0.00	6,721.66
7301-015	SAL-PHYSICAL THERAPIST	5,151.00	4,634.40		0.00	4,634.40
7301-017	SAL-PHYSICAL THERAPIST	861.00	(9.84)		0.00	(9.84)
7301-018	SAL-PHYSICAL THERAPIST	346.00	0.00		0.00	0.00
7303-010	SAL-PHYSICAL THERAPY ASSISTANT	194,095.00	205,963.16		0.00	205,963.16
7303-011	SAL-PHYSICAL THERAPY ASSISTANT	3,221.00	2,209.15		0.00	2,209.15
7303-013	SAL-PHYSICAL THERAPY ASSISTANT	11,646.00	12,737.08		0.00	12,737.08
7303-014	SAL-PHYSICAL THERAPY ASSISTANT	4,782.00	5,638.26		0.00	5,638.26
7303-015	SAL-PHYSICAL THERAPY ASSISTANT	7,017.00	4,830.66		0.00	4,830.66
7303-017	SAL-PHYSICAL THERAPY ASSISTANT	1,290.00	27.43		0.00	27.43
7318-010	PHYSICAL THERAPY SUPPLIES	10,509.00	11,399.61		0.00	11,399.61
7320-010	PURCH SRVC PT- DIRECT	1,192.00	0.00		0.00	0.00
7321-010	PURCH SRVC PT- INDIRECT	561.00	0.00		0.00	0.00
7401-010	SAL-SPEECH THERAPIST	69,825.00	110,153.01		(28,458.00)	81,695.01
				CAIDJE -	(28,458.00)	
7401-011	SAL-SPEECH THERAPIST	1,426.00	3,785.45		0.00	3,785.45
7401-013	SAL-SPEECH THERAPIST	7,162.00	7,681.17		0.00	7,681.17
7401-014	SAL-SPEECH THERAPIST	2,118.00	2,219.96		0.00	2,219.96
7401-015	SAL-SPEECH THERAPIST	2,841.00	2,462.43		0.00	2,462.43
7401-017	SAL-SPEECH THERAPIST	50.00	0.00		0.00	0.00
7528-010	INHALOXYGEN THERAPY CONSULTAN	27,560.00	11,147.50		0.00	11,147.50

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7538-010	INHAL/OXYGEN SUPPLIES	560.00	0.00		0.00	0.00
7550-010	OXYGEN THERAPY-MEDICARE	275.00	0.00		0.00	0.00
7560-010	OXYGEN THERAPY-OTHER	60.00	0.00		0.00	0.00
7628-010	PHARMACY CONSULTING FEES	8,078.00	5,680.34		0.00	5,680.34
7629-010	DRUGS-MEDICINE CABINET	21,579.00	20,794.88		0.00	20,794.88
7640-010	DRUGS-MEDICAID	14,716.00	25,769.18		0.00	25,769.18
7650-010	DRUGS-MEDICARE	116,534.00	120,600.92		0.00	120,600.92
7660-010	DRUGS-OTHER	56,192.00	77,855.61		0.00	77,855.61
7683-010	BILLABLE MED A SUPPLIES	4,208.00	814.14		0.00	814.14
7685-010	MEDICAID MEDICAL SUPPLIES	0.00	228.04		0.00	228.04
7686-010	MED SUPPLIES MANAGED CARE	99.00	0.00		0.00	0.00
7690-010	SUPPLIES-PATIENT PERSONAL	2,991.00	4,872.67		0.00	4,872.67
7695-010	IV THERAPY-MED A	11,676.00	34,732.05		0.00	34,732.05
7698-010	IV THERAPY-MANAGED CARE/OTHER	3,615.00	10,707.55		0.00	10,707.55
7740-010	LAB-MEDICAID	50.00	0.00		0.00	0.00
7750-010	LAB-MEDICARE A	23,168.00	25,865.19		0.00	25,865.19
7760-010	LAB-OTHER	8,028.00	12,341.36		0.00	12,341.36
7761-010	COVID TESTING RESIDENTS	18,379.00	19,575.00		0.00	19,575.00
7762-010	COVID TESTING EMPLOYEES/CONTRAC	289,753.00	159,000.00		0.00	159,000.00
7824-00	SALARIES - PT INDIRECT	153,397.00	0.00		155,069.00	155,069.00
				CAIDJE - 1	155,069.00	
7834-00	SALARIES - OT INDIRECT	118,046.00	0.00		114,947.00	114,947.00
				CAIDJE - 1	114,947.00	
7844-00	SALARIES - ST INDIRECT	31,285.00	0.00		28,458.00	28,458.00
				CAIDJE - 1	28,458.00	
7850-010	AMBULANCE- MEDICARE	17,226.00	16,867.67		0.00	16,867.67
7860-010	AMBULANCE-OTHER	919.00	0.00		0.00	0.00
8050-010	X-RAY-MEDICARE A	9,691.00	9,479.69		0.00	9,479.69
8060-010	X-RAY-OTHER	1,634.00	3,597.10		0.00	3,597.10
8120-010	SAL- OCCUPATIONAL THERAPY	17,254.00	205,131.02		(114,947.00)	90,184.02
				CAIDJE -	(114,947.00)	
8120-011	SAL- OCCUPATIONAL THERAPY	4,829.00	663.56		0.00	663.56
8120-013	SAL- OCCUPATIONAL THERAPY	12,806.00	7,422.37		0.00	7,422.37
8120-014	SAL- OCCUPATIONAL THERAPY	2,424.00	5,347.84		0.00	5,347.84
8120-015	SAL- OCCUPATIONAL THERAPY	3,188.00	4,613.74		0.00	4,613.74
8120-017	SAL- OCCUPATIONAL THERAPY	88.00	0.00		0.00	0.00
8120-018	SAL- OCCUPATIONAL THERAPY	205.00	0.00		0.00	0.00
8125-010	SAL-COTA	165,484.00	110,469.64		0.00	110,469.64
8125-011	SAL-COTA	5,254.00	5,194.55		0.00	5,194.55
8125-013	SAL-COTA	9,385.00	3,738.61		0.00	3,738.61
8125-014	SAL-COTA	4,987.00	3,403.91		0.00	3,403.91
8125-015	SAL-COTA	1,399.00	3,183.94		0.00	3,183.94
8125-017	SAL-COTA	3,410.00	623.96		0.00	623.96
8125-018	SAL-COTA	222.00	0.00		0.00	0.00
8126-010	COTA INTERCOMPANY	(2,966.00)	(371.48)		0.00	(371.48)
8148-010	OT-SUPPLIES	4,644.00	5,907.06		0.00	5,907.06
8150-010	OT-MEDICARE A	86.00	0.00		0.00	0.00
8301-010	SAL-DIRECTOR OF NURSES	95,589.00	72,426.82		0.00	72,426.82
8301-013	SAL-DIRECTOR OF NURSES	5,120.00	6,171.52		0.00	6,171.52
8301-014	SAL-DIRECTOR OF NURSES	3,883.00	2,709.82		0.00	2,709.82
8301-015	SAL-DIRECTOR OF NURSES	4,262.00	3,235.27		0.00	3,235.27
8301-016	SAL-DIRECTOR OF NURSES	7,725.00	0.00		0.00	0.00
8301-017	SAL-DIRECTOR OF NURSES	0.00	5,250.00		0.00	5,250.00
8303-010	SAL-ASST DIRECTOR OF NURSES	7,896.00	60,101.00		0.00	60,101.00
8303-013	SAL-ASST DIRECTOR OF NURSES	343.00	3,787.65		0.00	3,787.65
8303-014	SAL-ASST DIRECTOR OF NURSES	0.00	2,168.61		0.00	2,168.61
8303-015	SAL-ASST DIRECTOR OF NURSES	0.00	2,346.69		0.00	2,346.69
8303-017	SAL-ASST DIRECTOR OF NURSES	1,000.00	5,183.54		0.00	5,183.54
8303-018	SAL-ASST DIRECTOR OF NURSES	0.00	259.62		0.00	259.62
8304-010	SAL-QUALITY IMPROVEMENT DIRECT	29,269.00	69,477.56		0.00	69,477.56
8304-013	SAL-QUALITY IMPROVEMENT DIRECT	4,220.00	5,136.07		0.00	5,136.07
8304-014	SAL-QUALITY IMPROVEMENT DIRECT	230.00	1,581.94		0.00	1,581.94
8304-015	SAL-QUALITY IMPROVEMENT DIRECT	542.00	2,104.02		0.00	2,104.02
8304-017	SAL-QUALITY IMPROVEMENT DIRECT	1,188.00	19,305.60		0.00	19,305.60
8306-010	SAL-MDS/PPS NURSE SALARIES	183,339.00	203,498.74		0.00	203,498.74
8306-013	SAL-MDS/PPS NURSE SALARIES	3,603.00	8,538.13		0.00	8,538.13
8306-014	SAL-MDS/PPS NURSE SALARIES	1,108.00	5,262.12		0.00	5,262.12
8306-015	SAL-MDS/PPS NURSE SALARIES	5,997.00	5,176.97		0.00	5,176.97
8306-017	SAL-MDS/PPS NURSE SALARIES	5,321.00	5,367.20		0.00	5,367.20
8306-018	SAL-MDS/PPS NURSE SALARIES	338.00	0.00		0.00	0.00
8307-010	SAL-MMQ NURSE SALARIES	48,096.00	26,384.46		0.00	26,384.46
8307-013	SAL-MMQ NURSE SALARIES	3,132.00	(972.94)		0.00	(972.94)
8307-014	SAL-MMQ NURSE SALARIES	1,798.00	787.30		0.00	787.30
8307-015	SAL-MMQ NURSE SALARIES	1,768.00	1,506.82		0.00	1,506.82
8307-017	SAL-MMQ NURSE SALARIES	366.00	0.00		0.00	0.00

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8307-018	SAL-MMQ NURSE SALARIES	270.00	0.00		0.00	0.00
8308-010	SAL-NURSE SUPERVISORS:SNF	208,178.00	127,776.88		0.00	127,776.88
8308-011	SAL-NURSE SUPERVISORS:SNF	17,272.00	8,864.70		0.00	8,864.70
8308-013	SAL-NURSE SUPERVISORS:SNF	10,267.00	16,567.60		0.00	16,567.60
8308-014	SAL-NURSE SUPERVISORS:SNF	9,127.00	3,903.16		0.00	3,903.16
8308-015	SAL-NURSE SUPERVISORS:SNF	11,420.00	10,321.58		0.00	10,321.58
8308-017	SAL-NURSE SUPERVISORS:SNF	18,822.00	33,055.93		0.00	33,055.93
8311-010	SAL-RN:SNF CERT	489,907.00	506,194.60		0.00	506,194.60
8311-011	SAL-RN:SNF CERT	37,611.00	42,091.36		0.00	42,091.36
8311-013	SAL-RN:SNF CERT	25,455.00	22,396.31		0.00	22,396.31
8311-014	SAL-RN:SNF CERT	9,217.00	11,708.97		0.00	11,708.97
8311-015	SAL-RN:SNF CERT	18,100.00	13,937.82		0.00	13,937.82
8311-017	SAL-RN:SNF CERT	38,145.00	60,675.33		0.00	60,675.33
8311-018	SAL-RN:SNF CERT	1,932.00	3,689.49		0.00	3,689.49
8312-010	SAL-LPN:SNF CERT	758,140.00	644,964.08		0.00	644,964.08
8312-011	SAL-LPN:SNF CERT	209,345.00	218,240.78		0.00	218,240.78
8312-013	SAL-LPN:SNF CERT	33,461.00	36,508.68		0.00	36,508.68
8312-014	SAL-LPN:SNF CERT	14,797.00	15,945.50		0.00	15,945.50
8312-015	SAL-LPN:SNF CERT	27,633.00	26,752.94		0.00	26,752.94
8312-017	SAL-LPN:SNF CERT	102,625.00	136,406.34		0.00	136,406.34
8312-018	SAL-LPN:SNF CERT	1,622.00	3,839.69		0.00	3,839.69
8313-010	SAL-CERT AIDES SNF CERT	1,114,305.00	1,095,296.86		0.00	1,095,296.86
8313-011	SAL-CERT AIDES SNF CERT	213,480.00	276,503.59		0.00	276,503.59
8313-013	SAL-CERT AIDES SNF CERT	47,080.00	46,399.16		0.00	46,399.16
8313-014	SAL-CERT AIDES SNF CERT	24,529.00	20,630.83		0.00	20,630.83
8313-015	SAL-CERT AIDES SNF CERT	48,987.00	49,762.53		0.00	49,762.53
8313-016	SAL-CERT AIDES SNF CERT	1,032.00	0.00		0.00	0.00
8313-017	SAL-CERT AIDES SNF CERT	178,106.00	310,191.94		0.00	310,191.94
8313-018	SAL-CERT AIDES SNF CERT	2,254.00	1,884.88		0.00	1,884.88
8317-010	SAL-UNIT SECRETARY	24,850.00	11,915.81		0.00	11,915.81
8317-011	SAL-UNIT SECRETARY	131.00	188.40		0.00	188.40
8317-013	SAL-UNIT SECRETARY	24.00	(20.89)		0.00	(20.89)
8317-014	SAL-UNIT SECRETARY	239.00	460.00		0.00	460.00
8317-015	SAL-UNIT SECRETARY	1,117.00	751.70		0.00	751.70
8317-018	SAL-UNIT SECRETARY	252.00	0.00		0.00	0.00
8318-010	SAL-SCHEDULER	49,253.00	36,891.65		0.00	36,891.65
8318-011	SAL-SCHEDULER	3,016.00	3,048.41		0.00	3,048.41
8318-013	SAL-SCHEDULER	2,235.00	2,098.00		0.00	2,098.00
8318-014	SAL-SCHEDULER	1,070.00	1,509.17		0.00	1,509.17
8318-015	SAL-SCHEDULER	1,410.00	1,230.82		0.00	1,230.82
8318-016	SAL-SCHEDULER	39.00	0.00		0.00	0.00
8318-017	SAL-SCHEDULER	6,159.00	5,490.20		0.00	5,490.20
8318-018	SAL-SCHEDULER	88.00	0.00		0.00	0.00
8319-010	SAL-MEDICAL RECORDS	29,397.00	31,475.83		0.00	31,475.83
8319-011	SAL-MEDICAL RECORDS	49.00	183.00		0.00	183.00
8319-012	SAL-MEDICAL RECORDS	118.00	0.00		0.00	0.00
8319-013	SAL-MEDICAL RECORDS	925.00	1,505.37		0.00	1,505.37
8319-014	SAL-MEDICAL RECORDS	235.00	1,198.86		0.00	1,198.86
8319-015	SAL-MEDICAL RECORDS	944.00	1,083.98		0.00	1,083.98
8319-017	SAL-MEDICAL RECORDS	45.00	1,369.40		0.00	1,369.40
8320-013	SAL-CENTRAL SUPPLY	(29.00)	0.00		0.00	0.00
8426-010	DNS INTERCOMPANY	1,616.00	39,452.28		0.00	39,452.28
8430-010	NURSING ADMIN INTERCOMPANY	4,500.00	56,666.25		0.00	56,666.25
8435-010	MDS/MMQ INTERCOMPANY	(12,079.00)	(35,872.28)		0.00	(35,872.28)
8437-010	SUPPLEMENTS	27,566.00	23,344.40		0.00	23,344.40
8438-010	NURSING SUPPLIES	326,015.00	260,187.12		0.00	260,187.12
8441-010	MEDICAL EQUIPMENT RENTAL	30,126.00	10,276.00		0.00	10,276.00
8450-010	PURCH SERV-RN:SNF CERT	266,793.00	491,086.42		7,491.00	498,577.42
8452-010	PURCH SERV-LPN:SNF CERT	214,780.00	530,562.81	CAIDJE -	7,491.00	531,362.81
8454-010	PURCHASE SERV-AIDES:SNF	318,830.00	502,919.15	CAIDJE -	800.00	504,812.15
				CAIDJE -	800.00	
				CAIDJE -	1,893.00	
				CAIDJE -	1,893.00	
9570-010	WRITE OFF OF INTERCOMPANY BALANCES	0.00	9,045,673.76		0.00	9,045,673.76
9604-010	BAD DEBTS-MEDICARE:SNF CERTIFI	0.00	13,730.50		0.00	13,730.50
9608-010	BAD DEBTS-OTHER:SNF CERTIFIED	180,373.00	83,376.94		0.00	83,376.94
9710-010	INTEREST- MORTGAGE	440,834.00	433,257.98		0.00	433,257.98
9715-010	MORTGAGE INSURANCE PREMIUM	79,370.00	78,005.83		0.00	78,005.83
9740-010	INT-WORKING CAPITAL	8,213.00	21,707.70		0.00	21,707.70
9765-010	PENALTIES	3,250.00	32,955.31		0.00	32,955.31
9821-010	DEPREC-BUILDING	216,384.00	216,384.00		0.00	216,384.00
9823-010	DEPREC-BUILDING IMPROVEMENTS	65,441.00	67,234.80		0.00	67,234.80
9824-010	DEPREC-OTHER IMPROVEMENTS	24,740.00	27,475.65		0.00	27,475.65
9825-010	DEPREC-FIXED EQUIPMENT	65,129.00	46,470.44		0.00	46,470.44
9826-010	DEPREC-LEASEHOLD IMPROVEMENTS	7,118.00	85,420.92		0.00	85,420.92

Client: **A443972 - Alliance Health of Massachusetts, Inc.**
Engagement: **MDMC 2022 - Rosewood Nursing Home**
Period Ending: **12/31/2022**
Trial Balance: **T03-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
9827-010	DEPREC-FURNITURE & EQUIP	39,895.00	41,808.88		0.00	41,808.88
9828-010	DEPREC SOFTWARE	3,065.00	0.07		0.00	0.07
9829-010	DEPREC COMPUTER EQUIPMENT	17,342.00	10,547.32		0.00	10,547.32
9845-010	AMORT-FINANCE FEES	12,176.00	11,966.95		0.00	11,966.95
9848-010	EQUITY TRANSFER	0.00	(100,000.00)		0.00	(100,000.00)
9920-010	STATE ASSESSMENT	673,415.00	699,625.58		0.00	699,625.58
Subtotal : None		37,458.00	9,991,976.53		0.00	9,991,976.53
Total [3000] P & L		37,458.00	9,991,976.53		0.00	9,991,976.53
	Sum of Account Groups	0.00	0.00		0.00	0.00
	Net (Income) Loss	0.00	0.00		0.00	0.00

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Client: **A443972 - Alliance Health of Massachusetts, Inc.**
Engagement: **MDMC 2022 - Rosewood Nursing Home**
Period Ending: **12/31/2022**
Trial Balance: **T03-01 - Master TB**
Workpaper: **T:02 - SNF-CR Groupings Report**

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
1113-010	CASH CHKG - CITIZENS ROSEWOOD	851,209.60	746,566.00
1172-010	PAYROLL CLEARING	0.02	1,465.00
Subtotal : None		853,209.62	750,031.00
Total [S6L1.1C1]	Cash and Cash Equivalents	853,209.62	750,031.00
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A/ R Self-Pay Patients (Private)]			
1300-010	ACCTS REC-PRIVATE-SNF	103,236.73	117,770.00
1303-010	ACCTS REC - MEDICAID APPLIED I	0.00	2,719.00
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		103,236.73	120,489.00
Subgroup : [S6L1.5C1A/r Medicare Non Managed Care]			
1304-010	ACCTS REC-MEDICARE A-SNF	297,388.81	345,626.00
1305-010	ACCTS REC-MEDICARE B-SNF	19,072.54	36,206.00
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		316,461.35	381,832.00
Subgroup : [S6L1.5C1A/R Medicare Managed Care]			
1308-010	ACCTS REC-MANAGED CARE/HMO-SN	484,944.03	351,927.00
Subtotal [S6L1.5C1E] A/R Medicare Managed Care		484,944.03	351,927.00
Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care]			
1302-010	ACCTS REC-MEDICAID-SNF	1,006,060.25	1,006,645.00
2744-010	DUE TO MEDICAID	0.00	81,060.00
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care		1,006,060.25	1,087,705.00
Total [S6L1.5C1]	Payer Accounts Receivable	1,910,702.36	1,941,953.00
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
1329-010	BAD DEBT RESERVE	(257,353.36)	(278,331.00)
Subtotal : None		(257,353.36)	(278,331.00)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(257,353.36)	(278,331.00)
Group : [S6L1.8C1]	Receivable from Affiliates/Related Parties		
Subgroup : None			
1725-010	DUE TO/FROM ABBOTT - OLD	0.00	1,675,421.00
1727-010	DUE TO/FROM BALDWINVILLE	33,064.54	11,759.00
1728-010	DUE TO/FROM BRAINTREE	1,490.00	(1,967.00)
1729-010	DUE TO/FROM DEVEREUX - OLD	0.00	7,370,253.00
1731-010	DUE TO/FROM MARINA BAY	3,002.68	0.00
Subtotal : None		37,557.22	9,055,466.00
Total [S6L1.8C1]	Receivable from Affiliates/Related Parties	37,557.22	9,055,466.00
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
1530-010	PREPAID INSURANCE	83,548.74	75,859.00
Subtotal : None		83,548.74	75,859.00
Total [S6L1.13C1]	Prepaid Insurance	83,548.74	75,859.00
Group : [S6L1.15C1]	Other Prepaid Expenses		
Subgroup : None			
1580-010	PREPAID EXPENSES-OTHER	11,658.57	18,255.00
Subtotal : None		11,658.57	18,255.00
Total [S6L1.15C1]	Other Prepaid Expenses	11,658.57	18,255.00
Group : [S6L1.17C1]	Other Current Assets		
Subgroup : None			
1346-010	EXCHANGE	0.00	270.00
1754-010	TAX ESCROW	14,325.77	14,467.00
Subtotal : None		14,325.77	14,737.00
Total [S6L1.17C1]	Other Current Assets	14,325.77	14,737.00
Group : [S6L2.1C1]	Land		

Subgroup : None					
1902-010	LAND	2,290,691.00	2,290,691.00		
Subtotal : None		2,290,691.00	2,290,691.00		
Total [S6L2.1C1]	Land	2,290,691.00	2,290,691.00		
Group : [S6L2.2C1] Building					
Subgroup : [S6L2.2C1] Building Costs					
1912-010	BUILDING	8,655,457.00	8,655,457.00		
Subtotal [S6L2.2C1A] Building Costs		8,655,457.00	8,655,457.00		
Subgroup : [S6L2.2C1A/D] Building					
1919-010	ACCUM DEPREC-BUILDING	(4,760,454.00)	(4,544,070.00)		
Subtotal [S6L2.2C1B] A/D Building		(4,760,454.00)	(4,544,070.00)	(216,384.00)	
Total [S6L2.2C1]	Building	3,895,003.00	4,111,387.00		
Group : [S6L2.3C1] Improvements - Cost					
Subgroup : [S6L2.3C1] Building Improvements					
1922-010	BUILDING IMPROVEMENTS	1,354,621.06	1,354,621.00		
Subtotal [S6L2.3C1A] Building Improvements		1,354,621.06	1,354,621.00		
Subgroup : [S6L2.3C1] Leasehold Improvements					
1942-010	LEASEHOLD IMPROVEMENTS	854,209.13	854,209.00		
Subtotal [S6L2.3C1B] Leasehold Improvements		854,209.13	854,209.00		
Subgroup : [S6L2.3C1] Other Improvements					
1935-010	OTHER IMPROVEMENTS	573,162.22	509,848.00		
Subtotal [S6L2.3C1C] Other Improvements		573,162.22	509,848.00	#REF!	#REF! #REF!
Subgroup : [S6L2.3C1A/D] Building Improvements					
1929-010	ACCUM DEPR-BUILD IMPROVEMENTS	(557,554.39)	(490,320.00)		
Subtotal [S6L2.3C1D] A/D Building Improvements		(557,554.39)	(490,320.00)		
Subgroup : [S6L2.3C1A/D] Leasehold Improvements					
1949-010	ACCUM DEPREC-LEASEHOLD IMPROVEMENTS	(92,539.33)	(7,118.00)		
Subtotal [S6L2.3C1E] A/D Leasehold Improvements		(92,539.33)	(7,118.00)		
Subgroup : [S6L2.3C1A/D] Other Improvements					
1936-010	ACCUM DEPREC-OTHER IMPROVEMENTS	(159,448.19)	(131,973.00)		
Subtotal [S6L2.3C1F] A/D Other Improvements		(159,448.19)	(131,973.00)	#REF!	#REF!
Total [S6L2.3C1]	Improvements - Cost	1,972,450.50	2,089,267.00		
Group : [S6L2.4C1] Equipment					
Subgroup : [S6L2.4C1] Equipment Cost					
1932-010	FIXED EQUIPMENT	1,525,596.80	1,525,597.00		
1952-010	FURNITURE & EQUIPMENT	214,918.97	202,453.00	12,465.97	
1972-010	COMPUTER EQUIPMENT	215,031.22	209,957.00	5,074.22	
Subtotal [S6L2.4C1A] Equipment Cost		1,955,546.99	1,938,007.00	17,539.99	
Subgroup : [S6L2.4C1A/D] Equipment					
1939-010	ACCUM DEPREC-FIXED EQUIPMENT	(1,515,439.96)	(1,468,970.00)		
1959-010	ACCUM DEPREC-FURN & EQUIPMENT	(158,894.50)	(117,086.00)		
1979-010	ACCUM DEPREC-COMPUTER EQUIPMENT	(205,269.15)	(194,722.00)		
Subtotal [S6L2.4C1b] A/D Equipment		(1,879,603.61)	(1,780,778.00)	(98,825.61)	
Total [S6L2.4C1]	Equipment	75,943.38	157,229.00		
Group : [S6L2.5C1] Software/Limited Life Assets					
Subgroup : [S6L2.5C1] Software Cost					
1982-010	SOFTWARE	95,387.91	95,388.00		
Subtotal [S6L2.5C1A] Software Cost		95,387.91	95,388.00		
Subgroup : [S6L2.5C1A/D] Software					
1989-010	ACCUM AMORT-SOFTWARE	(95,387.91)	(95,388.00)		
Subtotal [S6L2.5C1B] A/D Software		(95,387.91)	(95,388.00)	0.09	
Total [S6L2.5C1]	Software/Limited Life Assets	0.00	0.00		
Group : [S6L3.3C1] Other Deferred Charges and Non Current Assets					
Subgroup : None					
1751-010	HUD MIP ESCROW	57,928.99	36,168.00		
1752-010	HUD INSURANCE ESCROW	22,027.53	14,012.00		
1758-010	HUD CAPITAL REPL RESERVE	531,846.76	639,492.00		

Subtotal : None		611,803.28	689,672.00
Total [S6L3.3C1]	Other Deferred Charges and Non Curr	611,803.28	689,672.00
Group : [S6L3.5C1]	Mortgage Acquisition Costs		
Subgroup : None			
1740-010	DEFERRED FINANCE FEES	270,731.03	270,731.00
Subtotal : None		270,731.03	270,731.00
Total [S6L3.5C1]	Mortgage Acquisition Costs	270,731.03	270,731.00
Group : [S6L3.6C1]	Accum Amort of Mortgage Acquisition Costs		
Subgroup : None			
1743-010	ACCUM AMORT FINANCE FEES	(59,715.33)	(47,748.00)
Subtotal : None		(59,715.33)	(47,748.00)
Total [S6L3.6C1]	Accum Amort of Mortgage Acquisition	(59,715.33)	(47,748.00)
Group : [S6L5.1C1]	Trade Payable		
Subgroup : None			
2102-010	ACCOUNTS PAYABLE-TRADE	(2,510,449.94)	(1,544,331.00)
Subtotal : None		(2,510,449.94)	(1,544,331.00)
Total [S6L5.1C1]	Trade Payable	(2,510,449.94)	(1,544,331.00)
Group : [S6L5.2C1]	Accrued Expenses		
Subgroup : None			
2170-010	ACCRUED EXPENSES-OPERATING	(320,379.43)	(286,333.00)
Subtotal : None		(320,379.43)	(286,333.00)
Total [S6L5.2C1]	Accrued Expenses	(320,379.43)	(286,333.00)
Group : [S6L5.3C1]	Due to Insurance Payers		
Subgroup : [S6L5.3C1]	Due Medicare Estimated		
2745-010	MEDICARE ADVANCE PAYMENTS	0.00	(415,452.00)
Subtotal [S6L5.3C1F]	Due Medicare Estimated	0.00	(415,452.00)
Total [S6L5.3C1]	Due to Insurance Payers	0.00	(415,452.00)
Group : [S6L5.6C1]	Long Term Debt, Current Portion-Banks, Mortgages, Other		
Subgroup : [S6L5.6C1]	Current LT Debt-Other Short Term Financing		
2756-010	ALLIANCE WORKING CAPITAL LINE	(650,000.00)	(600,000.00)
Subtotal [S6L5.6C1B]	Current LT Debt-Other Short Term Fin	(650,000.00)	(600,000.00)
Total [S6L5.6C1]	Long Term Debt, Current Portion-Ban	(650,000.00)	(600,000.00)
Group : [S6L5.7C1]	Accrued Salaries & Payroll Liabilities		
Subgroup : [S6L5.7C1]	Accrued Salaries		
2550-010	ACCRUED PAYROLL	(138,121.21)	(75,536.00)
2564-010	ACCD BONUS	(5,275.00)	(6,775.00)
2565-010	ACCD VACATION	(156,915.33)	(146,024.00)
Subtotal [S6L5.7C1A]	Accrued Salaries	(300,311.54)	(228,335.00)
Subgroup : [S6L5.7C1]	Accrued Payroll Taxes Withheld		
2514-010	W/H FEDERAL INCOME TAXES	(0.01)	(11,621.00)
2516-010	W/H FICA TAXES	0.00	(358.00)
2517-010	W/H MEDICARE TAXES	0.00	(1,490.00)
2526-010	W/H STATE INC TAX - MA	0.00	(4,758.00)
Subtotal [S6L5.7C1B]	Accrued Payroll Taxes Withheld	(0.01)	(18,227.00)
Subgroup : [S6L5.7C1]	Accrued Pauroll Taxes Payable		
2560-010	ACCRUED FICA TAXES	(12,004.02)	(11,938.00)
Subtotal [S6L5.7C1C]	Accrued Pauroll Taxes Payable	(12,004.02)	(11,938.00)
Subgroup : [S6L5.7C1]	Other Payroll Liabilities		
2540-010	LIFE INSURANCE WITHHELD	(1,076.30)	0.00
2568-010	ACCD PENSION/401(K)	0.00	7,553.00
Subtotal [S6L5.7C1D]	Other Payroll Liabilities	(1,076.30)	7,553.00
Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	(313,391.87)	(250,947.00)
Group : [S6L5.10C1]	Other Current Liabilities		
Subgroup : None			
2165-010	UNEARNED INCOME	(13,405.94)	(85,857.00)
Subtotal : None		(13,405.94)	(85,857.00)
Total [S6L5.10C1]	Other Current Liabilities	(13,405.94)	(85,857.00)
Group : [S6L6.1C1]	Motgage Payable		
Subgroup : None			

2306-010	MORTGAGE - S/T	(221,162.00)	(213,332.00)	
2910-010	MORTGAGE- L/T	(11,682,032.28)	(11,903,194.00)	
Subtotal : None		(11,903,194.28)	(12,116,526.00)	
Total [S6L6.1C1]	Motgage Payable	(11,903,194.28)	(12,116,526.00)	213,331.72
Group : [S6L6.2C1] Due to Related Parties, Subsidiaries & Affiliates				
Subgroup : None				
1726-010	DUE TO/FROM ABBOTT - NEW	(20,870.72)	(8,226.00)	
1730-010	DUE TO/FROM DEVEREUX - NEW	(132,443.36)	6,869.00	
Subtotal : None		(153,314.08)	(1,357.00)	
Total [S6L6.2C1]	Due to Related Parties, Subsidiaries &	(153,314.08)	(1,357.00)	
Group : [S6L8C.7C4] Owners Equity Balance-Dividends Paid				
Subgroup : None				
3251-010	UNRESTRICTED NET ASSETS	(5,167,999.60)	(3,714,389.00)	
3251-011	UNRESTRICTED NET ASSETS	1,982,010.51	1,434,088.00	
3251-012	UNRESTRICTED NET ASSETS	473,272.76	473,155.00	
3251-013	UNRESTRICTED NET ASSETS	1,444,525.71	1,200,784.00	
3251-014	UNRESTRICTED NET ASSETS	537,927.92	437,185.00	
3251-015	UNRESTRICTED NET ASSETS	891,949.50	708,344.00	
3251-016	UNRESTRICTED NET ASSETS	24,299.77	10,320.00	
3251-017	UNRESTRICTED NET ASSETS	1,119,179.87	726,924.00	
3251-018	UNRESTRICTED NET ASSETS	89,124.01	80,422.00	
3400-010	RETAINED EARNINGS	(7,232,687.22)	(7,232,687.00)	
Subtotal : None		(5,838,396.77)	(5,875,854.00)	
Total [S6L8C.7C4]	Owners Equity Balance-Dividends Paid	(5,838,396.77)	(5,875,854.00)	
Group : [S2L1.1C1] Private Pay				
Subgroup : None				
4000-010	PRIVATE ROOM & BOARD:SNF	(1,475,305.24)	(1,597,197.00)	
Subtotal : None		(1,475,305.24)	(1,597,197.00)	
Total [S2L1.1C1]	Private Pay	(1,475,305.24)	(1,597,197.00)	
Group : [S2L1.4C1] Medicare-Fee-For-Service				
Subgroup : None				
4100-010	MEDICARE A R & B:SNF	(3,815,571.24)	(3,513,870.00)	
Subtotal : None		(3,815,571.24)	(3,513,870.00)	
Total [S2L1.4C1]	Medicare-Fee-For-Service	(3,815,571.24)	(3,513,870.00)	
Group : [S2L1.5C1] Medicare Managed Care (Part C)				
Subgroup : None				
4130-010	OTHER ROOM & BOARD:SNF	(2,111,755.00)	(1,931,552.00)	
4138-010	ROOM & BOARD ALLOW:SNF	717,382.66	549,739.00	
Subtotal : None		(1,394,372.34)	(1,381,813.00)	
Total [S2L1.5C1]	Medicare Managed Care (Part C)	(1,394,372.34)	(1,381,813.00)	
Group : [S2L1.6C1] MassHealth Fee-for-Service				
Subgroup : None				
4050-010	MEDICAID ROOM & BOARD:SNF	(10,492,848.23)	(11,595,090.00)	
4058-010	ROOM & BOARD ALLOW:SNF	6,606,218.51	6,148,086.00	
Subtotal : None		(3,886,629.72)	(5,447,004.00)	
Total [S2L1.6C1]	MassHealth Fee-for-Service	(3,886,629.72)	(5,447,004.00)	
Group : [S2L1.7C1] MassHealth Managed Care				
Subgroup : None				
3027.00	Medicaid Managed Care Income	(159,173.00)	0.00	
Subtotal : None		(159,173.00)	0.00	
Total [S2L1.7C1]	MassHealth Managed Care	(159,173.00)	0.00	
Group : [S2L1.8C1] Senior Care Options				
Subgroup : None				
3026.08	Evercare Income	(273,135.00)	0.00	
Subtotal : None		(273,135.00)	0.00	
Total [S2L1.8C1]	Senior Care Options	(273,135.00)	0.00	
Group : [S2L1.9C1] Care One				
Subgroup : None				
3026.07	CommonwealthCare Income	(64,322.00)	0.00	
Subtotal : None		(64,322.00)	0.00	
Total [S2L1.9C1]	Care One	(64,322.00)	0.00	
Group : [S2L1.12C1] Medicaid Patient Paid Amount				
Subgroup : None				
3024.06	REVENUE-MEDICAID RESOURCE	(1,261,209.00)	0.00	

Subtotal : None		(1,261,209.00)	0.00
Total [S2L1.12C1]	Medicaid Patient Paid Amount	(1,261,209.00)	0.00
Group : [S2L1.15C1]	Other Payer Revenue		
Subgroup : None			
3028-00	Hospice - MCD Income	(529,588.00)	0.00
Subtotal : None		(529,588.00)	0.00
Total [S2L1.15C1]	Other Payer Revenue	(529,588.00)	0.00
Group : [S2L1.1C2]	Ancillary-Private Pay		
Subgroup : None			
4013-010	DRUGS & PHARMACY:PRIV SNF	(390.89)	0.00
4025-010	ANCILLARY ALLOW:PRIV SNF	(5,021.51)	0.00
Subtotal : None		(5,412.40)	0.00
Total [S2L1.1C2]	Ancillary-Private Pay	(5,412.40)	0.00
Group : [S2L1.4C2]	Ancillary-Medicare Fee-for-Service		
Subgroup : None			
4111-010	PHYSICAL THERAPY:MC A SNF	(823,105.00)	(786,675.00)
4112-010	SPEECH THERAPY:MC A SNF	(268,410.00)	(226,090.00)
4113-010	DRUGS & PHARMACY:MC A SNF	(232,408.59)	(197,484.00)
4115-010	LABORATORY:MC A SNF	(31,131.08)	(24,555.00)
4117-010	X-RAY:MC A SNF	(8,742.95)	(6,333.00)
4118-010	OCCUP THERAPY:MC A SNF	(710,380.00)	(736,530.00)
4125-010	CONTRACT ALLOW:MC A SNF	2,077,597.79	1,977,667.00
4161-010	PHYSICAL THERAPY:MC B	(183,131.32)	(283,561.00)
4162-010	SPEECH THERAPY:MC B	(49,090.00)	(70,710.00)
4163-010	DRUGS & PHARMACY:MC B	(30,180.96)	(1,200.00)
4165-010	LABORATORY:MC B	(32,200.00)	0.00
4168-010	OCCUPATIONAL THERAPY:MC B	(137,895.00)	(182,940.00)
4174-010	OTHER-MEDICARE PART B	(750.00)	0.00
4175-010	ANCILLARY ALLOWANCE:MC B	260,955.81	257,120.00
4181-010	PHYSICAL THERAPY:HMO B	0.00	13.00
Subtotal : None		(168,871.30)	(281,278.00)
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(168,871.30)	(281,278.00)
Group : [S2L1.5C2]	Ancillary-Medicare Managed Care (Part C)		
Subgroup : None			
4141-010	PHYSICAL THERAPY:OTH SNF	(467,390.00)	(381,940.00)
4142-010	SPEECH THERAPY:OTH SNF	(115,910.00)	(90,410.00)
4143-010	DRUGS & PHARMACY:OTH SNF	(129,389.22)	(88,903.00)
4144-010	MEDICAL SUPPLIES:OTH SNF	(923.68)	(50.00)
4145-010	LABORATORY:OTH SNF	(12,735.35)	(8,428.00)
4147-010	X-RAY:OTH SNF	(6,005.93)	(2,570.00)
4148-010	OCCUP THERAPY:OTH SNF	(389,100.00)	(341,330.00)
4155-010	ANCILLARY ALLOW:OTH SNF	1,028,851.61	895,000.00
Subtotal : None		(92,602.57)	(18,631.00)
Total [S2L1.5C2]	Ancillary-Medicare Managed Care (Par	(92,602.57)	(18,631.00)
Group : [S2L1.6C2]	Ancillary-MassHealth Fee-for-Service		
Subgroup : None			
4062-010	SPEECH THERAPY:MD SNF	0.00	240.00
4063-010	DRUGS & PHARMACY:MD SNF	(33,650.20)	(24,387.00)
4075-010	ANCILLARY ALLOWNCE:MD SNF	33,650.20	24,147.00
Subtotal : None		0.00	0.00
Total [S2L1.6C2]	Ancillary-MassHealth Fee-for-Service	0.00	0.00
Group : [S2L3.2C1]	Endowment & Other Non Recoverable Revenue		
Subgroup : None			
4883-010	STATE STIMULUS INCOME	(411,463.69)	0.00
4884-010	FEDERAL STIMULUS INCOME	(72,703.00)	0.00
4885-010	PPP LOAN FORGIVENESS INCOME	0.00	(1,338,000.00)
4886-010	GRANT AND FUNDRAISING INCOME	(2,723.48)	0.00
4887-010	OTHER INCOME - COVID TEST	(294,132.00)	(321,001.00)
9848-010	EQUITY TRANSFER	(100,000.00)	0.00
Subtotal : None		(881,022.17)	(1,659,001.00)
Total [S2L3.2C1]	Endowment & Other Non Recoverabl	(881,022.17)	(1,659,001.00)
Group : [S2L3.7C1]	Interest Income		
Subgroup : None			
4845-010	INTEREST INCOME	(684.57)	(814.00)
Subtotal : None		(684.57)	(814.00)
Total [S2L3.7C1]	Interest Income	(684.57)	(814.00)

Group : [S2L3.9C1] Administrative & General Recoverable Income			
Subgroup : None			
4855-010	CABLE/TELEVISION/TELEPHONE SAL	(11,093.50)	(12,010.00)
Subtotal : None		(11,093.50)	(12,010.00)
Total [S2L3.9C1]	Administrative & General Recoverable	(11,093.50)	(12,010.00)
Group : [S2L3.11C1] Variable Recoverable Income			
Subgroup : None			
4685-010	REVENUE MEDICAL RECORDS	(15.00)	(254.00)
4888-010	MISCELLANEOUS INCOME	(9,897.12)	(5,032.00)
Subtotal : None		(9,912.12)	(5,286.00)
Total [S2L3.11C1]	Variable Recoverable Income	(9,912.12)	(5,286.00)
			(21,005.62)
Group : [S3L1.1C1] Director of Nurses Salary			
Subgroup : None			
8301-010	SAL-DIRECTOR OF NURSES	72,426.82	95,589.00
8301-013	SAL-DIRECTOR OF NURSES	6,171.52	5,120.00
8301-014	SAL-DIRECTOR OF NURSES	2,709.82	3,883.00
8301-015	SAL-DIRECTOR OF NURSES	3,235.27	4,262.00
8301-016	SAL-DIRECTOR OF NURSES	0.00	7,725.00
8301-017	SAL-DIRECTOR OF NURSES	5,250.00	0.00
8426-010	DNS INTERCOMPANY	39,452.28	1,616.00
Subtotal : None		129,245.71	118,195.00
Total [S3L1.1C1]	Director of Nurses Salary	129,245.71	118,195.00
Group : [S3L1.7C1] Registered Nurses Salaries			
Subgroup : None			
8303-010	SAL-ASST DIRECTOR OF NURSES	60,101.00	7,896.00
8303-013	SAL-ASST DIRECTOR OF NURSES	3,787.65	343.00
8303-014	SAL-ASST DIRECTOR OF NURSES	2,168.61	0.00
8303-015	SAL-ASST DIRECTOR OF NURSES	2,346.69	0.00
8303-017	SAL-ASST DIRECTOR OF NURSES	5,183.54	1,000.00
8303-018	SAL-ASST DIRECTOR OF NURSES	259.62	0.00
8308-010	SAL-NURSE SUPERVISORS:SNF	127,776.88	208,178.00
8308-011	SAL-NURSE SUPERVISORS:SNF	8,864.70	17,272.00
8308-013	SAL-NURSE SUPERVISORS:SNF	16,567.60	10,267.00
8308-014	SAL-NURSE SUPERVISORS:SNF	3,903.16	9,127.00
8308-015	SAL-NURSE SUPERVISORS:SNF	10,321.58	11,420.00
8308-017	SAL-NURSE SUPERVISORS:SNF	33,055.93	18,822.00
8311-010	SAL-RN:SNF CERT	506,194.60	489,907.00
8311-011	SAL-RN:SNF CERT	42,091.36	37,611.00
8311-013	SAL-RN:SNF CERT	22,396.31	25,455.00
8311-014	SAL-RN:SNF CERT	11,708.97	9,217.00
8311-015	SAL-RN:SNF CERT	13,937.82	18,100.00
8311-017	SAL-RN:SNF CERT	60,675.33	38,145.00
8311-018	SAL-RN:SNF CERT	3,689.49	1,932.00
8430-010	NURSING ADMIN INTERCOMPANY	56,666.25	4,500.00
Subtotal : None		991,697.09	909,192.00
Total [S3L1.7C1]	Registered Nurses Salaries	991,697.09	909,192.00
Group : [S3L1.11C1] Registered Nurses Purchased Service Tempory Agency Staff			
Subgroup : None			
8450-010	PURCH SERV-RN:SNF CERT	498,577.42	266,793.00
Subtotal : None		498,577.42	266,793.00
Total [S3L1.11C1]	Registered Nurses Purchased Service	498,577.42	266,793.00
			498,577.00 0.42
Group : [S3L1.12C1] Licensed Practical Nurses Salary			
Subgroup : None			
8312-010	SAL-LPN:SNF CERT	644,964.08	758,140.00
8312-011	SAL-LPN:SNF CERT	218,240.78	209,345.00
8312-013	SAL-LPN:SNF CERT	36,508.68	33,461.00
8312-014	SAL-LPN:SNF CERT	15,945.50	14,797.00
8312-015	SAL-LPN:SNF CERT	26,752.94	27,633.00
8312-017	SAL-LPN:SNF CERT	136,406.34	102,625.00
8312-018	SAL-LPN:SNF CERT	3,839.69	1,622.00
Subtotal : None		1,082,658.01	1,147,623.00
Total [S3L1.12C1]	Licensed Practical Nurses Salary	1,082,658.01	1,147,623.00
Group : [S3L1.16C1] Licensed Practical Nurses Purchased Service Tempory Agency Staff			
Subgroup : None			
8452-010	PURCH SERV-LPN:SNF CERT	531,362.81	214,780.00
Subtotal : None		531,362.81	214,780.00
Total [S3L1.16C1]	Licensed Practical Nurses Purchased	531,362.81	214,780.00
			531363 (0.19)

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

Subgroup : None

8313-010	SAL-CERT AIDES SNF CERT	1,095,296.86	1,114,305.00
8313-011	SAL-CERT AIDES SNF CERT	276,503.59	213,480.00
8313-013	SAL-CERT AIDES SNF CERT	46,399.16	47,080.00
8313-014	SAL-CERT AIDES SNF CERT	20,630.83	24,529.00
8313-015	SAL-CERT AIDES SNF CERT	49,762.53	48,987.00
8313-016	SAL-CERT AIDES SNF CERT	0.00	1,032.00
8313-017	SAL-CERT AIDES SNF CERT	310,191.94	178,106.00
8313-018	SAL-CERT AIDES SNF CERT	1,884.88	2,254.00
Subtotal : None		1,800,669.79	1,629,773.00
Total [S3L1.17C1]	Certified Nurses Aides Salaries	1,800,669.79	1,629,773.00

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

Subgroup : None

8454-010	PURCHASE SERV-AIDES:SNF	504,812.15	318,830.00
Subtotal : None		504,812.15	318,830.00
Total [S3L1.21C1]	Certified Nurses Aides Purchased Ser	504,812.15	318,830.00

504812 0.15

Group : [S3L2.1C1] Administration Salaries

Subgroup : [S3L2.1C1] Administrator Salaries

5101-010	SAL-ADMINISTRATOR	126,522.41	127,464.00
5101-013	SAL-ADMINISTRATOR	14,554.49	7,642.00
5101-014	SAL-ADMINISTRATOR	937.36	0.00
5101-015	SAL-ADMINISTRATOR	3,694.21	4,262.00
5101-016	SAL-ADMINISTRATOR	6,000.00	6,000.00
Subtotal [S3L2.1C1A] Administrator Salaries		151,708.47	145,368.00
Total [S3L2.1C1]	Administration Salaries	151,708.47	145,368.00

Group : [S3L2.7C1] Clerical Staff Salaries

Subgroup : None

5115-010	SAL-OFFICE/CLERICAL	152,582.86	173,455.00
5115-011	SAL-OFFICE/CLERICAL	5,742.64	6,925.00
5115-013	SAL-OFFICE/CLERICAL	7,919.16	8,982.00
5115-014	SAL-OFFICE/CLERICAL	1,642.72	2,180.00
5115-015	SAL-OFFICE/CLERICAL	4,246.59	4,880.00
5115-016	SAL-OFFICE/CLERICAL	625.00	(1,032.00)
5115-017	SAL-OFFICE/CLERICAL	4,374.74	3,291.00
5115-018	SAL-OFFICE/CLERICAL	570.75	197.00
8318-010	SAL-SCHEDULER	36,891.65	49,253.00
8318-011	SAL-SCHEDULER	3,048.41	3,016.00
8318-013	SAL-SCHEDULER	2,098.00	2,235.00
8318-014	SAL-SCHEDULER	1,509.17	1,070.00
8318-015	SAL-SCHEDULER	1,230.82	1,410.00
8318-016	SAL-SCHEDULER	0.00	39.00
8318-017	SAL-SCHEDULER	5,490.20	6,159.00
8318-018	SAL-SCHEDULER	0.00	88.00
Subtotal : None		227,972.71	262,148.00
Total [S3L2.7C1]	Clerical Staff Salaries	227,972.71	262,148.00

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

Subgroup : None

5146-010	PAYROLL PROCESSING FEES	16,282.35	17,574.00
5148-010	DATA PROCESSING FEES	103,957.97	92,367.00
Subtotal : None		120,240.32	109,941.00
Total [S3L2.11C1]	Electronic Data Processing, Payroll &	120,240.32	109,941.00

Group : [S3L2.12C1] Office Supplies

Subgroup : None

5138-010	OFFICE SUPPLIES	26,987.14	30,928.00
5140-010	COURIER & POSTAGE	6,830.58	3,826.00
5141-010	ADMIN-EQUIP RENTAL	24,728.66	26,246.00
5145-010	BANK CHARGES	18,048.33	17,966.00
Subtotal : None		76,594.71	78,966.00
Total [S3L2.12C1]	Office Supplies	76,594.71	78,966.00

Group : [S3L2.13C1] Telecommunications (e.g. Internet & Phone)

Subgroup : None

5129-010	TELEPHONE	32,462.74	30,742.00
5130-010	CELL PHONE EXPENSE	1,550.00	1,300.00
Subtotal : None		34,012.74	32,042.00
Total [S3L2.13C1]	Telecommunications (e.g. Internet & P	34,012.74	32,042.00

Group : [S3L2.15C1] Travel, Conventions & Meetings			
Subgroup : None			
5142-010	EMPLOYEE TRAVEL	862.29	0.00
5370-010	SEMINARS & MEETINGS	3,982.50	1,600.00
Subtotal : None		4,844.79	1,600.00
Total [S3L2.15C1]	Travel, Conventions & Meetings	4,844.79	1,600.00
Group : [S3L2.16C1] Advertising: Help Wanted			
Subgroup : None			
5131-010	ADVERTISING-HELP WANTED	11,500.58	16,962.00
Subtotal : None		11,500.58	16,962.00
Total [S3L2.16C1]	Advertising: Help Wanted	11,500.58	16,962.00
Group : [S3L2.19C1] Accounting Services (not related to Appeals)			
Subgroup : None			
5126-010	ACCOUNTING FEES	35,568.00	34,524.00
Subtotal : None		35,568.00	34,524.00
Total [S3L2.19C1]	Accounting Services (not related to Appeals)	35,568.00	34,524.00
Group : [S3L2.20C1] Insurance: Malpractice & General Liability			
Subgroup : None			
5170-010	INSURANCE-GENERAL	175,848.52	156,396.00
Subtotal : None		175,848.52	156,396.00
Total [S3L2.20C1]	Insurance: Malpractice & General Liability	175,848.52	156,396.00
Group : [S3L2.22C1] Other A & G Expenses			
Subgroup : None			
5128-010	OTHER PROFESSIONAL FEES	29,364.00	59,657.00
7761-010	COVID TESTING RESIDENTS	19,575.00	18,379.00
9570-010	WRITE OFF OF INTERCOMPANY BALANCE	9,045,673.76	0.00
Subtotal : None		9,094,612.76	78,036.00
Total [S3L2.22C1]	Other A & G Expenses	9,094,612.76	78,036.00
Group : [S3L2B.1C1] Advertising Marketing			
Subgroup : None			
5133-010	BUSINESS PROMOTION	10,936.47	7,559.00
Subtotal : None		10,936.47	7,559.00
Total [S3L2B.1C1]	Advertising Marketing	10,936.47	7,559.00
Group : [S3L2B.2C1] Licenses & Dues Not Patient Related to Resident Care			
Subgroup : None			
5135-010	MEMBERSHIP DUES	17,676.26	17,828.00
5136-010	SUBSCRIPTIONS	0.00	161.00
5137-010	LICENSES	345.00	1,340.00
Subtotal : None		18,021.26	19,329.00
Total [S3L2B.2C1]	Licenses & Dues Not Patient Related to Resident Care	18,021.26	19,329.00
Group : [S3L2B.6C1] Legal: Other			
Subgroup : None			
5124-010	LEGAL FEES	5,286.32	11,593.00
Subtotal : None		5,286.32	11,593.00
Total [S3L2B.6C1]	Legal: Other	5,286.32	11,593.00
Group : [S3L2B.8C1] Management Company Fees			
Subgroup : None			
5120-010	MANAGEMENT/FINANCIAL SERVICES	841,800.00	799,356.00
Subtotal : None		841,800.00	799,356.00
Total [S3L2B.8C1]	Management Company Fees	841,800.00	799,356.00
Group : [S3L2B.10C1] Interest on Working Capital			
Subgroup : None			
9740-010	INT-WORKING CAPITAL	21,707.70	8,213.00
Subtotal : None		21,707.70	8,213.00
Total [S3L2B.10C1]	Interest on Working Capital	21,707.70	8,213.00
Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest			
Subgroup : None			
9765-010	PENALTIES	32,955.31	3,250.00
Subtotal : None		32,955.31	3,250.00
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including Interest	32,955.31	3,250.00
Group : [S3L2B.14C1] Bad Debt Expenses			
Subgroup : None			
9604-010	BAD DEBTS-MEDICARE:SNF CERTIFIED	13,730.50	0.00

9608-010	BAD DEBTS-OTHER:SNF CERTIFIED	83,376.94	180,373.00
Subtotal : None		97,107.44	180,373.00
Total [S3L2B.14C1]	Bad Debt Expenses	97,107.44	180,373.00

Group : [S3L2B.15C1] User Fee Assessment

Subgroup : None			
9920-010	STATE ASSESSMENT	699,625.58	673,415.00
Subtotal : None		699,625.58	673,415.00
Total [S3L2B.15C1]	User Fee Assessment	699,625.58	673,415.00

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

Subgroup : None			
5501-010	SAL-MAINT SUPERVISOR	58,734.45	50,754.00
5501-013	SAL-MAINT SUPERVISOR	3,648.70	2,096.00
5501-014	SAL-MAINT SUPERVISOR	1,290.24	3,545.00
5501-015	SAL-MAINT SUPERVISOR	1,642.05	1,898.00
5501-017	SAL-MAINT SUPERVISOR	2,592.00	0.00
5515-010	SAL-MAINTENANCE STAFF	23,267.23	20,889.00
5515-013	SAL-MAINTENANCE STAFF	1,324.51	958.00
5515-014	SAL-MAINTENANCE STAFF	358.67	300.00
5515-015	SAL-MAINTENANCE STAFF	498.02	575.00
Subtotal : None		93,355.87	81,015.00
Total [S3L3.5C1]	Plant Operations: Salaires	93,355.87	81,015.00

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

Subgroup : None			
5543-010	GROUNDKEEPING	18,473.75	12,788.00
5546-010	MAINTENANCE CONTRACTS	41,471.89	38,529.00
5547-010	RUBBISH REMOVAL	25,397.89	24,536.00
5548-010	SNOW REMOVAL	17,625.00	16,775.00
Subtotal : None		102,968.53	92,628.00
Total [S3L3.8C1]	Plant Operations: Purchased Service	102,968.53	92,628.00

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

Subgroup : None			
5538-010	MAINTENANCE SUPPLIES	44,206.52	50,047.00
5539-016	MAINTENANCE & REPAIRS	(5,234.00)	0.00
Subtotal : None		38,972.52	50,047.00
Total [S3L3.9C1]	Plant Operations: Supplies & Expense	38,972.52	50,047.00

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

Subgroup : None			
5571-010	WATER & SEWER	80,010.74	82,003.00
5572-010	GAS/PROPANE	26,645.12	35,342.00
5573-010	FUEL OIL	1,098.00	527.00
5574-010	ELECTRICITY	125,472.42	109,423.00
Subtotal : None		233,226.28	227,295.00
Total [S3L3.10C1]	Plant Operatins: Utilities	233,226.28	227,295.00

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

Subgroup : None			
5539-010	MAINTENANCE & REPAIRS	54,915.48	33,030.00
Subtotal : None		54,915.48	33,030.00
Total [S3L3.11C1]	Plant Operatins: Repairs	54,915.48	33,030.00

Group : [S3L3.13C1] Dietician: Salaries

Subgroup : None			
6303-010	SAL-DIETICIAN	61,542.72	0.00
6303-013	SAL-DIETICIAN	2,752.90	0.00
6303-015	SAL-DIETICIAN	2,563.82	0.00
6303-017	SAL-DIETICIAN	2,930.00	0.00
Subtotal : None		69,789.44	0.00
Total [S3L3.13C1]	Dietician: Salaries	69,789.44	0.00

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

Subgroup : None			
6323-010	DIETICIAN CONSULTING FEE	8,378.95	1,375.00
Subtotal : None		8,378.95	1,375.00
Total [S3L3.16C1]	Dietician: Purchased Service	8,378.95	1,375.00

Group : [S3L3.18C1] Dietary: Salaries

Subgroup : None			
6301-010	SAL-FOOD SERVICE SUPERVISOR	66,839.59	64,512.00
6301-013	SAL-FOOD SERVICE SUPERVISOR	3,889.58	3,995.00

6301-014	SAL-FOOD SERVICE SUPERVISOR	1,200.83	(137.00)
6301-015	SAL-FOOD SERVICE SUPERVISOR	1,814.13	2,093.00
6301-017	SAL-FOOD SERVICE SUPERVISOR	1,250.00	0.00
6305-010	SAL-COOKS	69,189.90	25,112.00
6305-011	SAL-COOKS	6,652.56	3,960.00
6305-013	SAL-COOKS	2,473.58	2,312.00
6305-014	SAL-COOKS	822.01	111.00
6305-015	SAL-COOKS	2,301.12	2,657.00
6305-017	SAL-COOKS	750.00	0.00
6305-018	SAL-COOKS	438.00	182.00
6315-010	SAL-DIETARY STAFF	218,602.10	274,541.00
6315-011	SAL-DIETARY STAFF	36,817.21	27,072.00
6315-013	SAL-DIETARY STAFF	12,278.68	10,021.00
6315-014	SAL-DIETARY STAFF	4,855.11	3,192.00
6315-015	SAL-DIETARY STAFF	6,383.47	9,294.00
6315-016	SAL-DIETARY STAFF	375.00	0.00
6315-017	SAL-DIETARY STAFF	2,370.00	463.00
6315-018	SAL-DIETARY STAFF	1,413.91	616.00
6332-010	ALLOCATED SAL DIETARY	(6,700.16)	(5,694.00)
6346-010	DIETARY INTERCOMPANY	0.00	(6,790.00)
Subtotal : None		434,016.62	417,512.00
Total [S3L3.18C1]	Dietary: Salaries	434,016.62	417,512.00
Group : [S3L3.21C1] Dietary: Food			
Subgroup : None			
6334-010	FOOD	314,546.98	287,460.00
Subtotal : None		314,546.98	287,460.00
Total [S3L3.21C1]	Dietary: Food	314,546.98	287,460.00
Group : [S3L3.23C1] Dietary: Supplies & Expenses			
Subgroup : None			
6336-010	DISHES & UTENSILS	895.16	0.00
6338-010	DIETARY SUPPLIES	51,352.35	44,479.00
Subtotal : None		52,247.51	44,479.00
Total [S3L3.23C1]	Dietary: Supplies & Expenses	52,247.51	44,479.00
Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service			
Subgroup : [S3L3.27C]Housekeeping Purchased Service			
5939-010	PURCHASE SERVICE-HOUSEKEEPING	434,890.01	420,413.00
Subtotal [S3L3.27C1A]Housekeeping Purchased Service		434,890.01	420,413.00
Subgroup : [S3L3.27C]Laundry Purchased Service			
5739-010	PURCHASE SERVICE-LAUNDRY	144,696.56	140,138.00
Subtotal [S3L3.27C1B]Laundry Purchased Service		144,696.56	140,138.00
Total [S3L3.27C1]	Housekeeping / Laundry: Purchased Service	579,586.57	560,551.00
Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense			
Subgroup : [S3L3.28C]Housekeeping Supplies & Expenses			
5938-010	HOUSEKEEPING SUPPLIES	303.86	0.00
Subtotal [S3L3.28C1A]Housekeeping Supplies & Expenses		303.86	0.00
Subgroup : [S3L3.28C]Laundry Supplies & Expense			
5738-010	LAUNDRY SUPPLIES	560.05	550.00
Subtotal [S3L3.28C1B]Laundry Supplies & Expense		560.05	550.00
Total [S3L3.28C1]	Housekeeping / Laundry: Supplies & Expense	863.91	550.00
Group : [S3L3.29C1] Housekeeping / Laundry: Linen & Bedding			
Subgroup : None			
5740-010	LINENS & BEDDING	928.81	0.00
Subtotal : None		928.81	0.00
Total [S3L3.29C1]	Housekeeping / Laundry: Linen & Bedding	928.81	0.00
Group : [S3L3.31C1] Quality Assurance (QA) Professional: Salaires			
Subgroup : None			
8304-010	SAL-QUALITY IMPROVEMENT DIRECT	69,477.56	29,269.00
8304-013	SAL-QUALITY IMPROVEMENT DIRECT	5,136.07	4,220.00
8304-014	SAL-QUALITY IMPROVEMENT DIRECT	1,581.94	230.00
8304-015	SAL-QUALITY IMPROVEMENT DIRECT	2,104.02	542.00
8304-017	SAL-QUALITY IMPROVEMENT DIRECT	19,305.60	1,188.00
Subtotal : None		97,605.19	35,449.00
Total [S3L3.31C1]	Quality Assurance (QA) Professional:	97,605.19	35,449.00

Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries

Subgroup : None

8317-010	SAL-UNIT SECRETARY	11,915.81	24,850.00
8317-011	SAL-UNIT SECRETARY	188.40	131.00
8317-013	SAL-UNIT SECRETARY	(20.89)	24.00
8317-014	SAL-UNIT SECRETARY	460.00	239.00
8317-015	SAL-UNIT SECRETARY	751.70	1,117.00
8317-018	SAL-UNIT SECRETARY	0.00	252.00
8319-010	SAL-MEDICAL RECORDS	31,475.83	29,397.00
8319-011	SAL-MEDICAL RECORDS	183.00	49.00
8319-012	SAL-MEDICAL RECORDS	0.00	118.00
8319-013	SAL-MEDICAL RECORDS	1,505.37	925.00
8319-014	SAL-MEDICAL RECORDS	1,198.86	235.00
8319-015	SAL-MEDICAL RECORDS	1,083.98	944.00
8319-017	SAL-MEDICAL RECORDS	1,369.40	45.00
8320-013	SAL-CENTRAL SUPPLY	0.00	(29.00)
Subtotal : None		50,111.46	58,297.00
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salaries	50,111.46	58,297.00

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	26,384.46	48,096.00
8307-013	SAL-MMQ NURSE SALARIES	(972.94)	3,132.00
8307-014	SAL-MMQ NURSE SALARIES	787.30	1,798.00
8307-015	SAL-MMQ NURSE SALARIES	1,506.82	1,768.00
8307-017	SAL-MMQ NURSE SALARIES	0.00	366.00
8307-018	SAL-MMQ NURSE SALARIES	0.00	270.00
8435-010	MDS/MMQ INTERCOMPANY	(35,872.28)	(12,079.00)
Subtotal [S3L3.40C1A MMQ Salaries		(8,166.64)	43,351.00

Subgroup : [S3L3.40C MDS Salaries

8306-010	SAL-MDS/PPS NURSE SALARIES	203,498.74	183,339.00
8306-013	SAL-MDS/PPS NURSE SALARIES	8,538.13	3,603.00
8306-014	SAL-MDS/PPS NURSE SALARIES	5,262.12	1,108.00
8306-015	SAL-MDS/PPS NURSE SALARIES	5,176.97	5,997.00
8306-017	SAL-MDS/PPS NURSE SALARIES	5,367.20	5,321.00
8306-018	SAL-MDS/PPS NURSE SALARIES	0.00	338.00
Subtotal [S3L3.40C1B MDS Salaries		227,843.16	199,706.00

Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	219,676.52	243,057.00
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Group : [S3L3.48C1] Social Service Worker: Salaries

Subgroup : None

6701-010	SAL-SOCIAL SERVICES	93,508.53	130,582.00
6701-011	SAL-SOCIAL SERVICES	0.00	194.00
6701-013	SAL-SOCIAL SERVICES	5,730.17	6,790.00
6701-014	SAL-SOCIAL SERVICES	2,903.03	2,097.00
6701-015	SAL-SOCIAL SERVICES	3,800.51	4,403.00
6701-017	SAL-SOCIAL SERVICES	0.00	314.00
6715-010	SAL-ADMISSIONS	106,049.82	100,505.00
6715-011	SAL-ADMISSIONS	0.00	6.00
6715-013	SAL-ADMISSIONS	3,628.21	3,001.00
6715-014	SAL-ADMISSIONS	1,967.25	899.00
6715-015	SAL-ADMISSIONS	3,245.18	4,143.00
6715-016	SAL-ADMISSIONS	0.00	216.00
6715-017	SAL-ADMISSIONS	1,250.00	21,086.00
Subtotal : None		222,082.70	274,236.00
Total [S3L3.48C1]	Social Service Worker: Salaries	222,082.70	274,236.00

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

Subgroup : None

6728-010	SOCIAL SERVICES CONSULTANT	35,080.00	(10,000.00)
Subtotal : None		35,080.00	(10,000.00)
Total [S3L3.51C1]	Social Service Worker: Purchased Service	35,080.00	(10,000.00)

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

Subgroup : None

7824.00	SALARIES - PT INDIRECT	155,069.00	0.00
7834.00	SALARIES - OT INDIRECT	114,947.00	0.00
7844.00	SALARIES - ST INDIRECT	28,458.00	0.00
Subtotal : None		298,474.00	0.00
Total [S3L3.56C1]	Indirect Restorative Therapy: Salaries	298,474.00	0.00

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

Subgroup : None			
7321-010	PURCH SRVC PT- INDIRECT	0.00	561.00
Subtotal : None		0.00	561.00
Total [S3L3.59C1]		Indirect Restorative Therapy: Consult	0.00

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

Subgroup : None			
7300-010	SAL-DIRECTOR OF REHAB	99,210.13	98,823.00
7300-013	SAL-DIRECTOR OF REHAB	7,158.40	4,397.00
7300-014	SAL-DIRECTOR OF REHAB	910.68	1,205.00
7300-015	SAL-DIRECTOR OF REHAB	2,917.01	3,427.00
7301-010	SAL-PHYSICAL THERAPIST	22,056.56	178,551.00
7301-011	SAL-PHYSICAL THERAPIST	6,896.66	5,794.00
7301-013	SAL-PHYSICAL THERAPIST	13,012.72	13,452.00
7301-014	SAL-PHYSICAL THERAPIST	6,721.66	4,646.00
7301-015	SAL-PHYSICAL THERAPIST	4,634.40	5,151.00
7301-017	SAL-PHYSICAL THERAPIST	(9.84)	861.00
7301-018	SAL-PHYSICAL THERAPIST	0.00	346.00
7303-010	SAL-PHYSICAL THERAPY ASSISTANT	205,963.16	194,095.00
7303-011	SAL-PHYSICAL THERAPY ASSISTANT	2,209.15	3,221.00
7303-013	SAL-PHYSICAL THERAPY ASSISTANT	12,737.08	11,646.00
7303-014	SAL-PHYSICAL THERAPY ASSISTANT	5,638.26	4,782.00
7303-015	SAL-PHYSICAL THERAPY ASSISTANT	4,830.66	7,017.00
7303-017	SAL-PHYSICAL THERAPY ASSISTANT	27.43	1,290.00
7401-010	SAL-SPEECH THERAPIST	81,695.01	101,110.00
7401-011	SAL-SPEECH THERAPIST	3,785.45	1,426.00
7401-013	SAL-SPEECH THERAPIST	7,681.17	7,162.00
7401-014	SAL-SPEECH THERAPIST	2,219.96	2,118.00
7401-015	SAL-SPEECH THERAPIST	2,462.43	2,841.00
7401-017	SAL-SPEECH THERAPIST	0.00	50.00
8120-010	SAL- OCCUPATIONAL THERAPY	90,184.02	135,300.00
8120-011	SAL- OCCUPATIONAL THERAPY	663.56	4,829.00
8120-013	SAL- OCCUPATIONAL THERAPY	7,422.37	12,806.00
8120-014	SAL- OCCUPATIONAL THERAPY	5,347.84	2,424.00
8120-015	SAL- OCCUPATIONAL THERAPY	4,613.74	3,188.00
8120-017	SAL- OCCUPATIONAL THERAPY	0.00	88.00
8120-018	SAL- OCCUPATIONAL THERAPY	0.00	205.00
8125-010	SAL-COTA	110,469.64	165,484.00
8125-011	SAL-COTA	5,194.55	5,254.00
8125-013	SAL-COTA	3,738.61	9,385.00
8125-014	SAL-COTA	3,403.91	4,987.00
8125-015	SAL-COTA	3,183.94	1,399.00
8125-017	SAL-COTA	623.96	3,410.00
8125-018	SAL-COTA	0.00	222.00
8126-010	COTA INTERCOMPANY	(371.48)	(2,966.00)
Subtotal : None		727,232.80	999,426.00
Total [S3L3.60C1]		Direct Restorative Therapy: Salaries	727,232.80

Group : [S3L3.62C1] Direct Restorative Therapy: Consultants

Subgroup : None			
7128-010	PSYCH-CONSULTING FEES	0.00	166.00
7320-010	PURCH SRVC PT- DIRECT	0.00	1,192.00
7528-010	INHALIOXYGEN THERAPY CONSULTA	11,147.50	27,560.00
Subtotal : None		11,147.50	28,918.00
Total [S3L3.62C1]		Direct Restorative Therapy: Consultan	11,147.50

Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries

Subgroup : None			
6501-010	SAL-RECREATION SUPERVISOR	53,602.14	53,318.00
6501-011	SAL-RECREATION SUPERVISOR	0.00	225.00
6501-013	SAL-RECREATION SUPERVISOR	2,773.68	726.00
6501-014	SAL-RECREATION SUPERVISOR	2,196.51	1,327.00
6501-015	SAL-RECREATION SUPERVISOR	2,061.20	2,213.00
6501-016	SAL-RECREATION SUPERVISOR	0.00	279.00
6501-017	SAL-RECREATION SUPERVISOR	6,424.36	773.00
6515-010	SAL-RECREATION STAFF	36,502.99	46,015.00
6515-011	SAL-RECREATION STAFF	681.15	8,113.00
6515-013	SAL-RECREATION STAFF	1,361.32	2,535.00
6515-014	SAL-RECREATION STAFF	1,101.84	834.00
6515-015	SAL-RECREATION STAFF	1,439.33	1,984.00
6515-016	SAL-RECREATION STAFF	0.00	(279.00)
6515-017	SAL-RECREATION STAFF	447.77	8,854.00
6515-018	SAL-RECREATION STAFF	189.00	178.00
Subtotal : None		108,781.29	127,095.00

Total [S3L3.64C1]	Recreational Therapy/Activities: Salary	108,781.29	127,095.00
Group : [S3L3.67C1]	Recreational Therapy/Activities: Purchased Service		
Subgroup : None			
6539-010	PURCHASE SERVICE-RECREATION	4,150.00	2,412.00
6545-010	CABLE TV SERVICES	16,740.90	14,763.00
Subtotal : None		20,890.90	17,175.00
Total [S3L3.67C1]	Recreational Therapy/Activities: Purch	20,890.90	17,175.00
Group : [S3L3.68C1]	Recreational Therapy/Activities: Supplies & Expenses		
Subgroup : None			
6538-010	RECREATION SUPPLIES	4,608.15	6,731.00
Subtotal : None		4,608.15	6,731.00
Total [S3L3.68C1]	Recreational Therapy/Activities: Supp	4,608.15	6,731.00
Group : [S3L3.78C1]	Travel: Motor Vehicle Expense		
Subgroup : None			
5160-010	AUTO EXPENSE	330.28	1,579.00
Subtotal : None		330.28	1,579.00
Total [S3L3.78C1]	Travel: Motor Vehicle Expense	330.28	1,579.00
Group : [S3L3.80C1]	Variable Job Related Education		
Subgroup : None			
5371-010	EDUCATION-STAFF	0.00	299.00
5375-010	TUITION REIMB	4,100.00	6,282.00
Subtotal : None		4,100.00	6,581.00
Total [S3L3.80C1]	Variable Job Related Education	4,100.00	6,581.00
Group : [S3L3.82C1]	Physician Services: Medical Director		
Subgroup : None			
7020-010	MEDICAL DIRECTOR FEES	62,400.00	62,400.00
Subtotal : None		62,400.00	62,400.00
Total [S3L3.82C1]	Physician Services: Medical Director	62,400.00	62,400.00
Group : [S3L3.87C1]	Legend Drugs		
Subgroup : None			
7550-010	OXYGEN THERAPY-MEDICARE	0.00	275.00
7560-010	OXYGEN THERAPY-OTHER	0.00	60.00
7629-010	DRUGS-MEDICINE CABINET	20,794.88	21,579.00
7640-010	DRUGS-MEDICAID	25,769.18	14,716.00
7650-010	DRUGS-MEDICARE	120,600.92	116,534.00
7660-010	DRUGS-OTHER	77,855.61	56,192.00
7695-010	IV THERAPY-MED A	34,732.05	11,676.00
7698-010	IV THERAPY-MANAGED CARE/OTHER	10,707.55	3,615.00
7740-010	LAB-MEDICAID	0.00	50.00
7750-010	LAB-MEDICARE A	25,865.19	23,168.00
7760-010	LAB-OTHER	12,341.36	8,028.00
7850-010	AMBULANCE- MEDICARE	16,867.67	17,226.00
7860-010	AMBULANCE-OTHER	0.00	919.00
8050-010	X-RAY-MEDICARE A	9,479.69	9,691.00
8060-010	X-RAY-OTHER	3,597.10	1,634.00
8150-010	OT-MEDICARE A	0.00	86.00
Subtotal : None		358,611.20	285,449.00
Total [S3L3.87C1]	Legend Drugs	358,611.20	285,449.00
Group : [S3L3.89C1]	House Supplies Not Resold		
Subgroup : None			
7318-010	PHYSICAL THERAPY SUPPLIES	11,399.61	10,509.00
7538-010	INHAL/OXYGEN SUPPLIES	0.00	560.00
7683-010	BILLABLE MED A SUPPLIES	814.14	4,208.00
7685-010	MEDICAID MEDICAL SUPPLIES	228.04	0.00
7686-010	MED SUPPLIES MANAGED CARE	0.00	99.00
8148-010	OT-SUPPLIES	5,907.06	4,644.00
8437-010	SUPPLEMENTS	23,344.40	27,566.00
8438-010	NURSING SUPPLIES	260,187.12	326,015.00
Subtotal : None		301,880.37	373,601.00
Total [S3L3.89C1]	House Supplies Not Resold	301,880.37	373,601.00
Group : [S3L3.90C1]	House Supplies Resold to Private Residents		
Subgroup : None			
7690-010	SUPPLIES-PATIENT PERSONAL	4,872.67	2,991.00
Subtotal : None		4,872.67	2,991.00
Total [S3L3.90C1]	House Supplies Resold to Private Res	4,872.67	2,991.00

Group : [S3L3.92C1] Pharmacy Consultant			
Subgroup : None			
7628-010	PHARMACY CONSULTING FEES	5,680.34	8,078.00
Subtotal : None		5,680.34	8,078.00
Total [S3L3.92C1] Pharmacy Consultant		5,680.34	8,078.00
Group : [S3L4.1C1] Depreciaton			
Subgroup : [S3L4.1C1] Improvements Depreciation			
9821-010	DEPREC-BUILDING	216,384.00	216,384.00
9823-010	DEPREC-BUILDING IMPROVEMENTS	67,234.80	65,441.00
9824-010	DEPREC-OTHER IMPROVEMENTS	27,475.65	24,740.00
9825-010	DEPREC-FIXED EQUIPMENT	46,470.44	65,129.00
9826-010	DEPREC-LEASEHOLD IMPROVEMENT	85,420.92	7,118.00
Subtotal [S3L4.1C1B] Improvements Depreciation		442,985.81	378,812.00
Subgroup : [S3L4.1C1] Equipment Depreciation			
9827-010	DEPREC-FURNITURE & EQUIP	41,808.88	39,895.00
9829-010	DEPREC COMPUTER EQUIPMENT	10,547.32	17,342.00
Subtotal [S3L4.1C1C] Equipment Depreciation		52,356.20	57,237.00
Subgroup : [S3L4.1C1] Software Depreciaton			
9828-010	DEPREC SOFTWARE	0.07	3,065.00
Subtotal [S3L4.1C1D] Software Depreciaton		0.07	3,065.00
Total [S3L4.1C1] Depreciaton		495,342.08	439,114.00
Group : [S3L4.2C1] Long Term Interest Expense SNF-CR			
Subgroup : None			
9710-010	INTEREST- MORTGAGE	433,257.98	440,834.00
9715-010	MORTGAGE INSURANCE PREMIUM	78,005.83	79,370.00
9845-010	AMORT-FINANCE FEES	11,966.95	12,176.00
Subtotal : None		523,230.76	532,380.00
Total [S3L4.2C1] Long Term Interest Expense SNF-CR		523,230.76	532,380.00
Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR			
Subgroup : None			
5565-010	REAL PROPERTY TAXES	79,999.96	80,000.00
Subtotal : None		79,999.96	80,000.00
Total [S3L4.8C1] Real Estate Tax Expense-SNF-CR		79,999.96	80,000.00
Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR			
Subgroup : None			
8441-010	MEDICAL EQUIPMENT RENTAL	10,276.00	30,126.00
Subtotal : None		10,276.00	30,126.00
Total [S3L4.12C1] Other Fixed Cost Expense-SNF-CR		10,276.00	30,126.00
Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
5364-010	HEALTH WELFARE INSURANCE	336,405.03	366,075.00
Subtotal : None		336,405.03	366,075.00
Total [CLA-53.01] LA-Group Health/Life		336,405.03	366,075.00
Group : [CLA-53.02] LA-Employee Pensions			
Subgroup : None			
5366-010	PENSION EXPENSE	19,300.37	12,205.00
Subtotal : None		19,300.37	12,205.00
Total [CLA-53.02] LA-Employee Pensions		19,300.37	12,205.00
Group : [CLA-53.03] LA-Employee Benefits			
Subgroup : None			
5362-010	FAMILY MEDICAL LEAVE TAX	23,143.31	31,967.00
5378-010	EMPLOYEE RELATIONS	10,598.54	9,978.00
5380-010	OTHER BENEFITS	19,204.43	29,610.00
7762-010	COVID TESTING EMPLOYEES/CONTR	159,000.00	289,753.00
Subtotal : None		211,946.28	361,308.00
Total [CLA-53.03] LA-Employee Benefits		211,946.28	361,308.00
Group : [CLA-53.04] LA-Payroll Taxes			
Subgroup : None			
5360-010	FICA EXPENSE	499,408.75	477,296.00
5361-010	STATE UNEMPLOYMENT TAXES	26,385.08	30,508.00
Subtotal : None		525,793.83	507,804.00
Total [CLA-53.04] LA-Payroll Taxes		525,793.83	507,804.00

Group : [CLA-53.05] LA-Workers Comp			
Subgroup : None			
5363-010	WORKMANS COMP INSURANCE	<u>101,856.89</u>	<u>83,527.00</u>
Subtotal : None		<u>101,856.89</u>	<u>83,527.00</u>
Total [CLA-53.05]	LA-Workers Comp	<u>101,856.89</u>	<u>83,527.00</u>
NET (INCOME) LOSS		<u>0.00</u>	<u>0.00</u>
Sum of Account Groups		<u>0.00</u>	<u>0.00</u>

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