

Client: **A792753 - Alliance Health of Wrentham, Inc.**
Engagement: **MDMC 2022 - Alliance Health of Wrentham, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T-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 : [100] Balance Sheet						
Subgroup : [1000] Assets						
1102-010	PETTY CASH	0.00	500.00		0.00	500.00
1114-010	CASH ESCROW ACCOUNT	0.00	415,511.00		0.00	415,511.00
1120-010	CASH-SAVINGS	0.00	3,312.00		0.00	3,312.00
1126-010	CASH CHKG - WEBSTER - WRENTHAM	0.00	1,917,641.00		0.00	1,917,641.00
1155-010	WORKING CAPITAL-RESERVE	0.00	72,000.00		0.00	72,000.00
1300-010	ACCTS REC-PRIVATE-SNF	0.00	65,061.00		0.00	65,061.00
1302-010	ACCTS REC-MEDICAID-SNF	0.00	993,541.00		0.00	993,541.00
1304-010	ACCTS REC-MEDICARE A-SNF	0.00	679,526.00		0.00	679,526.00
1305-010	ACCTS REC-MEDICARE B-SNF	0.00	14,098.00		0.00	14,098.00
1308-010	ACCTS REC-MANAGED CARE/HMO-SNF	0.00	194,563.00		0.00	194,563.00
1329-010	BAD DEBT RESERVE	0.00	(31,309.00)		0.00	(31,309.00)
1346-010	EXCHANGE	0.00	1,565.00		0.00	1,565.00
1365-010	A/R OTHER	0.00	101,262.00		0.00	101,262.00
1530-010	PREPAID INSURANCE	0.00	20,860.00		0.00	20,860.00
1538-010	INVENTORY	0.00	17,000.00		0.00	17,000.00
1580-010	PREPAID EXPENSES-OTHER	0.00	17,610.00		0.00	17,610.00
1712-010	DEPOSITS-UTILITIES	0.00	4,290.00		0.00	4,290.00
1723-010	DUE TO/FROM MARIE ESTHER	0.00	867.00		0.00	867.00
1724-010	DUE FROM AFFILIATE - OTHER	0.00	(100,986.00)		0.00	(100,986.00)
1737-010	GOODWILL	0.00	100,000.00		0.00	100,000.00
1738-010	ACCUM AMORT:GOODWILL	0.00	(10,000.00)		0.00	(10,000.00)
1740-010	DEFERRED FINANCE FEES	0.00	202,604.00		0.00	202,604.00
1743-010	ACCUM AMORT FINANCE FEES	0.00	(13,507.00)		0.00	(13,507.00)
1902-010	LAND	0.00	4,000,000.00		0.00	4,000,000.00
1912-010	BUILDING	0.00	9,850,000.00		0.00	9,850,000.00
1919-010	ACCUM DEPREC-BUILDING	0.00	(82,083.00)		0.00	(82,083.00)
1932-010	FIXED EQUIPMENT	0.00	50,000.00		0.00	50,000.00
1939-010	ACCUM DEPREC-FIXED EQUIPMENT	0.00	(1,667.00)		0.00	(1,667.00)
1972-010	COMPUTER EQUIPMENT	0.00	109,513.00		0.00	109,513.00
1979-010	ACCUM DEPREC-COMPUTER EQUIPMEN	0.00	(9,132.00)		0.00	(9,132.00)
1982-010	SOFTWARE	0.00	5,037.00		0.00	5,037.00
1989-010	ACCUM AMORT-SOFTWARE	0.00	(308.00)		0.00	(308.00)
Subtotal [1000] Assets		0.00	18,587,369.00		0.00	18,587,369.00
Subgroup : [2000] Liabilities & Equity						
2102-010	ACCOUNTS PAYABLE-TRADE	0.00	(696,494.00)		0.00	(696,494.00)
2165-010	UNEARNED INCOME	0.00	(40,296.00)		0.00	(40,296.00)
2170-010	ACCRUED EXPENSES-OPERATING	0.00	(290,964.00)		0.00	(290,964.00)
2530-010	Other Withholdings/Misc.	0.00	(8,747.00)		0.00	(8,747.00)
2550-010	ACCRUED PAYROLL	0.00	(167,875.00)		0.00	(167,875.00)
2560-010	ACCRUED FICA TAXES	0.00	(4,329.00)		0.00	(4,329.00)
2564-010	ACCD BONUS	0.00	(1,668.00)		0.00	(1,668.00)
2565-010	ACCD VACATION	0.00	(56,588.00)		0.00	(56,588.00)
2568-010	ACCD PENSION/401(K)	0.00	(10,223.00)		0.00	(10,223.00)
2756-010	ALLIANCE WORKING CAPITAL LINE	0.00	(1,540,000.00)		0.00	(1,540,000.00)
2910-010	MORTGAGE- L/T	0.00	(10,425,000.00)		0.00	(10,425,000.00)
2911-010	2ND MORTGAGE - L/T	0.00	(1,075,000.00)		0.00	(1,075,000.00)
2961-010	NOTES PAY-OWNERS	0.00	(4,000,000.00)		0.00	(4,000,000.00)
Subtotal [2000] Liabilities & Equity		0.00	(18,317,184.00)		0.00	(18,317,184.00)
Total [100] Balance Sheet		0.00	270,185.00		0.00	270,185.00
Group : [300] P&L						
Subgroup : [3000] Revenues						
3027.00	RESOURCE INCOME	0.00	0.00		(598,478.00)	(598,478.00)
				CAIDJE - 1	(598,478.00)	
303000	REVENUE HMO	0.00	0.00		(16,055.00)	(16,055.00)
				CAIDJE - 2	(16,055.00)	
4000-010	PRIVATE ROOM & BOARD:SNF	0.00	(1,211,555.00)		16,055.00	(1,195,500.00)
				CAIDJE - 2	16,055.00	
4011-010	PHYSICAL THERAPY PRIV SNF	0.00	(1,315.00)		0.00	(1,315.00)
4025-010	ANCILLARY ALLOW:PRIV SNF	0.00	(208.00)		0.00	(208.00)
4050-010	MEDICAID ROOM & BOARD:SNF	0.00	(5,788,406.00)		813,928.00	(4,974,478.00)
				CAIDJE - 1	598,478.00	
				CAIDJE - 2	215,450.00	
4058-010	ROOM & BOARD ALLOW:SNF	0.00	3,043,079.00		0.00	3,043,079.00
4100-010	MEDICARE A R & B:SNF	0.00	(2,253,482.00)		0.00	(2,253,482.00)
4111-010	PHYSICAL THERAPY:MC A SNF	0.00	(298,240.00)		0.00	(298,240.00)
4112-010	SPEECH THERAPY:MC A SNF	0.00	(149,300.00)		0.00	(149,300.00)
4113-010	DRUGS & PHARMACY:MC A SNF	0.00	(122,129.00)		0.00	(122,129.00)
4114-010	MEDICAL SUPPLIES:MC A SNF	0.00	(2,652.00)		0.00	(2,652.00)
4115-010	LABORATORY:MC A SNF	0.00	(27,465.00)		0.00	(27,465.00)
4116-010	AMBULANCE:MC A SNF	0.00	(4,490.00)		0.00	(4,490.00)

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		12/31/2021	12/31/2022			12/31/2022
4117-010	X-RAY:MC A SNF	0.00	(5,709.00)		0.00	(5,709.00)
4118-010	OCCUP THERAPY:MC A SNF	0.00	(299,040.00)		0.00	(299,040.00)
4125-010	CONTRACT ALLOW:MC A SNF	0.00	909,102.00		0.00	909,102.00
4130-010	OTHER ROOM & BOARD:SNF	0.00	(25,017.00)		0.00	(25,017.00)
4138-010	ROOM & BOARD ALLOW:SNF	0.00	20,737.00		0.00	20,737.00
4141-010	PHYSICAL THERAPY:OTH SNF	0.00	(3,595.00)		0.00	(3,595.00)
4142-010	SPEECH THERAPY:OTH SNF	0.00	(750.00)		0.00	(750.00)
4143-010	DRUGS & PHARMACY:OTH SNF	0.00	(1,175.00)		0.00	(1,175.00)
4144-010	MEDICAL SUPPLIES:OTH SNF	0.00	(88.00)		0.00	(88.00)
4148-010	OCCUP THERAPY:OTH SNF	0.00	(3,535.00)		0.00	(3,535.00)
4149-010	PROST/ORTH SUPPLY:OTH SNF	0.00	(78.00)		0.00	(78.00)
4155-010	ANCILLARY ALLOW:OTH SNF	0.00	9,143.00		0.00	9,143.00
4161-010	PHYSICAL THERAPY:MC B	0.00	(45,140.00)		0.00	(45,140.00)
4162-010	SPEECH THERAPY:MC B	0.00	(13,925.00)		0.00	(13,925.00)
4168-010	OCCUPATIONAL THERAPY:MC B	0.00	(25,385.00)		0.00	(25,385.00)
4175-010	ANCILLARY ALLOWANCE:MC B	0.00	40,987.00		0.00	40,987.00
4200-010	REVENUE HOSPICE	0.00	0.00		(215,450.00)	(215,450.00)
				CAIDJE - 2	(215,450.00)	
4670-010	DAYCARE TUITION	0.00	(118,460.00)		0.00	(118,460.00)
4845-010	INTEREST INCOME	0.00	(511.00)		0.00	(511.00)
4883-010	STATE STIMULUS INCOME	0.00	(56,262.00)		0.00	(56,262.00)
4887-010	OTHER INCOME - COVID TEST	0.00	(75,876.00)		0.00	(75,876.00)
4888-010	MISCELLANEOUS INCOME	0.00	(890.00)		0.00	(890.00)
Subtotal [3000] Revenues		0.00	(6,511,630.00)		0.00	(6,511,630.00)
Subgroup : [4000] Expenses						
5101-010	SAL-ADMINISTRATOR	0.00	39,904.00		0.00	39,904.00
5101-013	SAL-ADMINISTRATOR	0.00	2,606.00		0.00	2,606.00
5101-015	SAL-ADMINISTRATOR	0.00	1,504.00		0.00	1,504.00
5101-016	SAL-ADMINISTRATOR	0.00	1,668.00		0.00	1,668.00
5115-010	SAL-OFFICE/CLERICAL	0.00	122,313.00		0.00	122,313.00
5115-011	SAL-OFFICE/CLERICAL	0.00	8,017.00		0.00	8,017.00
5115-013	SAL-OFFICE/CLERICAL	0.00	5,197.00		0.00	5,197.00
5115-014	SAL-OFFICE/CLERICAL	0.00	1,408.00		0.00	1,408.00
5115-015	SAL-OFFICE/CLERICAL	0.00	2,548.00		0.00	2,548.00
5115-017	SAL-OFFICE/CLERICAL	0.00	150.00		0.00	150.00
5120-010	MANAGEMENT/FINANCIAL SERVICES	0.00	296,000.00		0.00	296,000.00
5126-010	ACCOUNTING FEES	0.00	14,000.00		0.00	14,000.00
5128-010	OTHER PROFESSIONAL FEES	0.00	2,734.00		0.00	2,734.00
5129-010	TELEPHONE	0.00	5,528.00		0.00	5,528.00
5130-010	CELL PHONE EXPENSE	0.00	404.00		0.00	404.00
5131-010	ADVERTISING-HELP WANTED	0.00	1,033.00		0.00	1,033.00
5133-010	BUSINESS PROMOTION	0.00	534.00		0.00	534.00
5135-010	MEMBERSHIP DUES	0.00	5,072.00		0.00	5,072.00
5136-010	SUBSCRIPTIONS	0.00	250.00		0.00	250.00
5137-010	LICENSES	0.00	8,540.00		0.00	8,540.00
5138-010	OFFICE SUPPLIES	0.00	10,775.00		0.00	10,775.00
5140-010	COURIER & POSTAGE	0.00	2,137.00		0.00	2,137.00
5141-010	ADMIN-EQUIP RENTAL	0.00	5,403.00		0.00	5,403.00
5145-010	BANK CHARGES	0.00	863.00		0.00	863.00
5146-010	PAYROLL PROCESSING FEES	0.00	7,675.00		0.00	7,675.00
5148-010	DATA PROCESSING FEES	0.00	30,085.00		0.00	30,085.00
5160-010	AUTO EXPENSE	0.00	120.00		0.00	120.00
5170-010	INSURANCE-GENERAL	0.00	47,568.00		0.00	47,568.00
5360-010	FICA EXPENSE	0.00	221,704.00		0.00	221,704.00
5361-010	STATE UNEMPLOYMENT TAXES	0.00	30,209.00		0.00	30,209.00
5362-010	FAMILY MEDICAL LEAVE TAX	0.00	9,873.00		0.00	9,873.00
5363-010	WORKMANS COMP INSURANCE	0.00	52,106.00		0.00	52,106.00
5364-010	HEALTH WELFARE INSURANCE	0.00	150,043.00		0.00	150,043.00
5366-010	PENSION EXPENSE	0.00	9,088.00		0.00	9,088.00
5370-010	SEMINARS & MEETINGS	0.00	175.00		0.00	175.00
5371-010	EDUCATION-STAFF	0.00	219.00		0.00	219.00
5375-010	TUITION REIMB	0.00	5,000.00		0.00	5,000.00
5378-010	EMPLOYEE RELATIONS	0.00	6,331.00		0.00	6,331.00
5380-010	OTHER BENEFITS	0.00	11,157.00		0.00	11,157.00
5501-010	SAL-MAINT SUPERVISOR	0.00	28,546.00		0.00	28,546.00
5501-011	SAL-MAINT SUPERVISOR	0.00	501.00		0.00	501.00
5501-013	SAL-MAINT SUPERVISOR	0.00	1,666.00		0.00	1,666.00
5501-014	SAL-MAINT SUPERVISOR	0.00	360.00		0.00	360.00
5501-015	SAL-MAINT SUPERVISOR	0.00	853.00		0.00	853.00
5501-017	SAL-MAINT SUPERVISOR	0.00	3,870.00		0.00	3,870.00
5515-010	SAL-MAINTENANCE STAFF	0.00	31,833.00		0.00	31,833.00
5515-011	SAL-MAINTENANCE STAFF	0.00	706.00		0.00	706.00
5515-013	SAL-MAINTENANCE STAFF	0.00	1,302.00		0.00	1,302.00
5515-014	SAL-MAINTENANCE STAFF	0.00	134.00		0.00	134.00

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		12/31/2021	12/31/2022			12/31/2022
5515-015	SAL-MAINTENANCE STAFF	0.00	696.00		0.00	696.00
5515-017	SAL-MAINTENANCE STAFF	0.00	4,318.00		0.00	4,318.00
5538-010	MAINTENANCE SUPPLIES	0.00	4,491.00		0.00	4,491.00
5539-010	MAINTENANCE & REPAIRS	0.00	6,499.00		0.00	6,499.00
5546-010	MAINTENANCE CONTRACTS	0.00	30,395.00		0.00	30,395.00
5547-010	RUBBISH REMOVAL	0.00	11,708.00		0.00	11,708.00
5548-010	SNOW REMOVAL	0.00	2,350.00		0.00	2,350.00
5565-010	REAL PROPERTY TAXES	0.00	45,074.00		0.00	45,074.00
5571-010	WATER & SEWER	0.00	13,289.00		0.00	13,289.00
5572-010	GAS/PROPANE	0.00	36,245.00		0.00	36,245.00
5573-010	FUEL OIL	0.00	1,826.00		0.00	1,826.00
5574-010	ELECTRICITY	0.00	52,114.00		0.00	52,114.00
5738-010	LAUNDRY SUPPLIES	0.00	2,418.00		0.00	2,418.00
5739-010	PURCHASE SERVICE-LAUNDRY	0.00	40,150.00		0.00	40,150.00
5938-010	HOUSEKEEPING SUPPLIES	0.00	1,792.00		0.00	1,792.00
5939-010	PURCHASE SERVICE-HOUSEKEEPING	0.00	120,450.00		0.00	120,450.00
6301-010	SAL-FOOD SERVICE SUPERVISOR	0.00	14,222.00		0.00	14,222.00
6301-011	SAL-FOOD SERVICE SUPERVISOR	0.00	5,646.00		0.00	5,646.00
6301-013	SAL-FOOD SERVICE SUPERVISOR	0.00	1,185.00		0.00	1,185.00
6301-014	SAL-FOOD SERVICE SUPERVISOR	0.00	231.00		0.00	231.00
6301-015	SAL-FOOD SERVICE SUPERVISOR	0.00	911.00		0.00	911.00
6301-017	SAL-FOOD SERVICE SUPERVISOR	0.00	1,250.00		0.00	1,250.00
6303-010	SAL-DIETICIAN	0.00	21,814.00		0.00	21,814.00
6303-014	SAL-DIETICIAN	0.00	990.00		0.00	990.00
6305-010	SAL-COOKS	0.00	37,148.00		0.00	37,148.00
6305-011	SAL-COOKS	0.00	9,424.00		0.00	9,424.00
6305-013	SAL-COOKS	0.00	1,660.00		0.00	1,660.00
6305-014	SAL-COOKS	0.00	719.00		0.00	719.00
6305-015	SAL-COOKS	0.00	1,321.00		0.00	1,321.00
6305-017	SAL-COOKS	0.00	1,750.00		0.00	1,750.00
6315-010	SAL-DIETARY STAFF	0.00	97,619.00		0.00	97,619.00
6315-011	SAL-DIETARY STAFF	0.00	10,710.00		0.00	10,710.00
6315-013	SAL-DIETARY STAFF	0.00	1,976.00		0.00	1,976.00
6315-014	SAL-DIETARY STAFF	0.00	875.00		0.00	875.00
6315-015	SAL-DIETARY STAFF	0.00	3,534.00		0.00	3,534.00
6334-010	FOOD	0.00	159,054.00		0.00	159,054.00
6338-010	DIETARY SUPPLIES	0.00	32,408.00		0.00	32,408.00
6501-010	SAL-RECREATION SUPERVISOR	0.00	15,403.00		0.00	15,403.00
6501-011	SAL-RECREATION SUPERVISOR	0.00	1,380.00		0.00	1,380.00
6501-013	SAL-RECREATION SUPERVISOR	0.00	295.00		0.00	295.00
6501-014	SAL-RECREATION SUPERVISOR	0.00	434.00		0.00	434.00
6501-015	SAL-RECREATION SUPERVISOR	0.00	469.00		0.00	469.00
6515-010	SAL-RECREATION STAFF	0.00	30,022.00		0.00	30,022.00
6515-013	SAL-RECREATION STAFF	0.00	524.00		0.00	524.00
6515-014	SAL-RECREATION STAFF	0.00	455.00		0.00	455.00
6515-015	SAL-RECREATION STAFF	0.00	596.00		0.00	596.00
6515-017	SAL-RECREATION STAFF	0.00	250.00		0.00	250.00
6538-010	RECREATION SUPPLIES	0.00	1,758.00		0.00	1,758.00
6539-010	PURCHASE SERVICE-RECREATION	0.00	3,430.00		0.00	3,430.00
6545-010	CABLE TV SERVICES	0.00	864.00		0.00	864.00
6701-010	SAL-SOCIAL SERVICES	0.00	73,248.00		0.00	73,248.00
6701-011	SAL-SOCIAL SERVICES	0.00	5,989.00		0.00	5,989.00
6701-013	SAL-SOCIAL SERVICES	0.00	3,497.00		0.00	3,497.00
6701-015	SAL-SOCIAL SERVICES	0.00	1,582.00		0.00	1,582.00
6701-017	SAL-SOCIAL SERVICES	0.00	750.00		0.00	750.00
6715-010	SAL-ADMISSIONS	0.00	41,196.00		0.00	41,196.00
6715-011	SAL-ADMISSIONS	0.00	116.00		0.00	116.00
6715-012	SAL-ADMISSIONS	0.00	340.00		0.00	340.00
6715-013	SAL-ADMISSIONS	0.00	934.00		0.00	934.00
6715-014	SAL-ADMISSIONS	0.00	106.00		0.00	106.00
6715-015	SAL-ADMISSIONS	0.00	833.00		0.00	833.00
6715-017	SAL-ADMISSIONS	0.00	375.00		0.00	375.00
7020-010	MEDICAL DIRECTOR FEES	0.00	6,000.00		0.00	6,000.00
7128-010	CHILD DAYCARE SUPPLIES & EXPEN	0.00	1,104.00		0.00	1,104.00
7130-010	SAL- DAYCARE DIRECTOR	0.00	14,511.00		0.00	14,511.00
7130-011	SAL- DAYCARE DIRECTOR	0.00	7.00		0.00	7.00
7130-013	SAL- DAYCARE DIRECTOR	0.00	834.00		0.00	834.00
7130-014	SAL- DAYCARE DIRECTOR	0.00	256.00		0.00	256.00
7130-017	SAL- DAYCARE DIRECTOR	0.00	689.00		0.00	689.00
7140-010	SAL- DAYCARE LEAD TEACHER	0.00	13,621.00		0.00	13,621.00
7140-011	SAL- DAYCARE LEAD TEACHER	0.00	7.00		0.00	7.00
7140-013	SAL- DAYCARE LEAD TEACHER	0.00	882.00		0.00	882.00
7140-014	SAL- DAYCARE LEAD TEACHER	0.00	303.00		0.00	303.00
7150-010	SAL - DAYCARE TEACHER	0.00	66,445.00		0.00	66,445.00
7150-011	SAL - DAYCARE TEACHER	0.00	70.00		0.00	70.00

Client: **A792753 - Alliance Health of Wrentham, Inc.**
Engagement: **MDMC 2022 - Alliance Health of Wrentham, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T-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
7150-013	SAL - DAYCARE TEACHER	0.00	2,239.00		0.00	2,239.00
7150-014	SAL - DAYCARE TEACHER	0.00	634.00		0.00	634.00
7150-017	SAL - DAYCARE TEACHER	0.00	1,250.00		0.00	1,250.00
7318-010	PHYSICAL THERAPY SUPPLIES	0.00	636.00		0.00	636.00
7320-010	PURCH SRVC PT- DIRECT	0.00	114,233.00		0.00	114,233.00
7430-010	PURCH SRVC ST- DIRECT	0.00	34,809.00		0.00	34,809.00
7538-010	INHALOXYGEN SUPPLIES	0.00	1,967.00		0.00	1,967.00
7540-010	OXYGEN THERAPY-MEDICAID	0.00	360.00		0.00	360.00
7550-010	OXYGEN THERAPY-MEDICARE	0.00	2,040.00		0.00	2,040.00
7560-010	OXYGEN THERAPY-OTHER	0.00	60.00		0.00	60.00
7628-010	PHARMACY CONSULTING FEES	0.00	5,160.00		0.00	5,160.00
7629-010	DRUGS-MEDICINE CABINET	0.00	7,443.00		0.00	7,443.00
7640-010	DRUGS-MEDICAID	0.00	46.00		0.00	46.00
7650-010	DRUGS-MEDICARE	0.00	84,610.00		0.00	84,610.00
7660-010	DRUGS-OTHER	0.00	763.00		0.00	763.00
7695-010	IV THERAPY-MED A	0.00	9,477.00		0.00	9,477.00
7730-010	LAB-PRIVATE	0.00	160.00		0.00	160.00
7740-010	LAB-MEDICAID	0.00	520.00		0.00	520.00
7750-010	LAB-MEDICARE A	0.00	21,314.00		0.00	21,314.00
7760-010	LAB-OTHER	0.00	127.00		0.00	127.00
7850-010	AMBULANCE- MEDICARE	0.00	4,113.00		0.00	4,113.00
8050-010	X-RAY-MEDICARE A	0.00	4,467.00		0.00	4,467.00
8060-010	X-RAY-OTHER	0.00	491.00		0.00	491.00
8130-010	PURCH SRVC OT- DIRECT	0.00	106,861.00		0.00	106,861.00
8301-010	SAL-DIRECTOR OF NURSES	0.00	44,658.00		0.00	44,658.00
8301-013	SAL-DIRECTOR OF NURSES	0.00	3,436.00		0.00	3,436.00
8301-014	SAL-DIRECTOR OF NURSES	0.00	596.00		0.00	596.00
8301-015	SAL-DIRECTOR OF NURSES	0.00	1,425.00		0.00	1,425.00
8303-010	SAL-ASST DIRECTOR OF NURSES	0.00	28,440.00		0.00	28,440.00
8303-011	SAL-ASST DIRECTOR OF NURSES	0.00	4,440.00		0.00	4,440.00
8303-013	SAL-ASST DIRECTOR OF NURSES	0.00	1,949.00		0.00	1,949.00
8303-016	SAL-ASST DIRECTOR OF NURSES	0.00	818.00		0.00	818.00
8304-010	SAL-QUALITY IMPROVEMENT DIRECT	0.00	15,665.00		0.00	15,665.00
8304-013	SAL-QUALITY IMPROVEMENT DIRECT	0.00	269.00		0.00	269.00
8304-015	SAL-QUALITY IMPROVEMENT DIRECT	0.00	1,058.00		0.00	1,058.00
8306-010	SAL-MDS/PPS NURSE SALARIES	0.00	49,333.00		0.00	49,333.00
8306-011	SAL-MDS/PPS NURSE SALARIES	0.00	15,233.00		0.00	15,233.00
8306-013	SAL-MDS/PPS NURSE SALARIES	0.00	2,766.00		0.00	2,766.00
8306-015	SAL-MDS/PPS NURSE SALARIES	0.00	1,777.00		0.00	1,777.00
8307-010	SAL-MMQ NURSE SALARIES	0.00	4,539.00		0.00	4,539.00
8307-013	SAL-MMQ NURSE SALARIES	0.00	64.00		0.00	64.00
8307-015	SAL-MMQ NURSE SALARIES	0.00	426.00		0.00	426.00
8308-010	SAL-NURSE SUPERVISORS:SNF	0.00	110,613.00		0.00	110,613.00
8308-011	SAL-NURSE SUPERVISORS:SNF	0.00	30,904.00		0.00	30,904.00
8308-013	SAL-NURSE SUPERVISORS:SNF	0.00	5,659.00		0.00	5,659.00
8308-014	SAL-NURSE SUPERVISORS:SNF	0.00	1,924.00		0.00	1,924.00
8308-015	SAL-NURSE SUPERVISORS:SNF	0.00	4,781.00		0.00	4,781.00
8308-017	SAL-NURSE SUPERVISORS:SNF	0.00	596.00		0.00	596.00
8311-010	SAL-RN:SNF CERT	0.00	177,183.00		0.00	177,183.00
8311-011	SAL-RN:SNF CERT	0.00	15,610.00		0.00	15,610.00
8311-013	SAL-RN:SNF CERT	0.00	7,681.00		0.00	7,681.00
8311-014	SAL-RN:SNF CERT	0.00	3,178.00		0.00	3,178.00
8311-015	SAL-RN:SNF CERT	0.00	7,996.00		0.00	7,996.00
8311-017	SAL-RN:SNF CERT	0.00	3,904.00		0.00	3,904.00
8312-010	SAL-LPN:SNF CERT	0.00	502,901.00		0.00	502,901.00
8312-011	SAL-LPN:SNF CERT	0.00	78,959.00		0.00	78,959.00
8312-013	SAL-LPN:SNF CERT	0.00	15,053.00		0.00	15,053.00
8312-014	SAL-LPN:SNF CERT	0.00	6,275.00		0.00	6,275.00
8312-015	SAL-LPN:SNF CERT	0.00	13,610.00		0.00	13,610.00
8312-017	SAL-LPN:SNF CERT	0.00	5,772.00		0.00	5,772.00
8313-010	SAL-CERT AIDES SNF CERT	0.00	607,055.00		0.00	607,055.00
8313-011	SAL-CERT AIDES SNF CERT	0.00	248,697.00		0.00	248,697.00
8313-013	SAL-CERT AIDES SNF CERT	0.00	19,109.00		0.00	19,109.00
8313-014	SAL-CERT AIDES SNF CERT	0.00	6,326.00		0.00	6,326.00
8313-015	SAL-CERT AIDES SNF CERT	0.00	21,076.00		0.00	21,076.00
8313-017	SAL-CERT AIDES SNF CERT	0.00	1,431.00		0.00	1,431.00
8317-010	SAL-UNIT SECRETARY	0.00	79,532.00		0.00	79,532.00
8317-011	SAL-UNIT SECRETARY	0.00	24,363.00		0.00	24,363.00
8317-013	SAL-UNIT SECRETARY	0.00	1,010.00		0.00	1,010.00
8317-014	SAL-UNIT SECRETARY	0.00	1,333.00		0.00	1,333.00
8317-015	SAL-UNIT SECRETARY	0.00	417.00		0.00	417.00
8318-010	SAL-SCHEDULER	0.00	12,416.00		0.00	12,416.00
8318-011	SAL-SCHEDULER	0.00	408.00		0.00	408.00
8318-013	SAL-SCHEDULER	0.00	238.00		0.00	238.00
8318-014	SAL-SCHEDULER	0.00	229.00		0.00	229.00

Client: **A792753 - Alliance Health of Wrentham, Inc.**
Engagement: **MDMC 2022 - Alliance Health of Wrentham, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T-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
8318-015	SAL-SCHEDULER	0.00	357.00		0.00	357.00
8319-010	SAL-MEDICAL RECORDS	0.00	41,368.00		0.00	41,368.00
8319-011	SAL-MEDICAL RECORDS	0.00	5,626.00		0.00	5,626.00
8319-012	SAL-MEDICAL RECORDS	0.00	(340.00)		0.00	(340.00)
8319-013	SAL-MEDICAL RECORDS	0.00	1,746.00		0.00	1,746.00
8319-014	SAL-MEDICAL RECORDS	0.00	606.00		0.00	606.00
8319-015	SAL-MEDICAL RECORDS	0.00	443.00		0.00	443.00
8320-010	SAL-CENTRAL SUPPLY	0.00	8,592.00		0.00	8,592.00
8320-013	SAL-CENTRAL SUPPLY	0.00	164.00		0.00	164.00
8320-015	SAL-CENTRAL SUPPLY	0.00	391.00		0.00	391.00
8437-010	SUPPLEMENTS	0.00	4,248.00		0.00	4,248.00
8438-010	NURSING SUPPLIES	0.00	71,748.00		0.00	71,748.00
8450-010	PURCH SERV-RN:SNF CERT	0.00	87,483.00		0.00	87,483.00
8452-010	PURCH SERV-LPN:SNF CERT	0.00	185,217.00		0.00	185,217.00
8454-010	PURCHASE SERV-AIDES:SNF	0.00	228,700.00		0.00	228,700.00
9138-010	CHILD DAY CARE SUPPLIES	0.00	81.00		0.00	81.00
9608-010	BAD DEBTS-OTHER:SNF CERTIFIED	0.00	31,309.00		0.00	31,309.00
9710-010	INTEREST- MORTGAGE	0.00	185,346.00		0.00	185,346.00
9720-010	INTEREST- SUBDEBT	0.00	100,986.00		0.00	100,986.00
9740-010	INT-WORKING CAPITAL	0.00	19,349.00		0.00	19,349.00
9821-010	DEPREC-BUILDING	0.00	82,083.00		0.00	82,083.00
9825-010	DEPREC-FIXED EQUIPMENT	0.00	1,667.00		0.00	1,667.00
9828-010	DEPREC SOFTWARE	0.00	308.00		0.00	308.00
9829-010	DEPREC COMPUTER EQUIPMENT	0.00	9,132.00		0.00	9,132.00
9845-010	AMORT-FINANCE FEES	0.00	13,507.00		0.00	13,507.00
9865-010	AMORT-INTANGIBLE ASSETS	0.00	10,000.00		0.00	10,000.00
9920-010	STATE ASSESSMENT	0.00	296,868.00		0.00	296,868.00
Subtotal [4000] Expenses		0.00	6,241,445.00		0.00	6,241,445.00
Total [300] P&L		0.00	(270,185.00)		0.00	(270,185.00)
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: **A792753 - Alliance Health of Wrentham, Inc.**
Engagement: **MDMC 2022 - Alliance Health of Wrentham, 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	500.00	0.00
1114-010	CASH ESCROW ACCOUNT	415,511.00	0.00
1120-010	CASH-SAVINGS	3,312.00	0.00
1126-010	CASH CHKG - WEBSTER - WRENTHA	1,917,641.00	0.00
1155-010	WORKING CAPITAL-RESERVE	72,000.00	0.00
Subtotal : None		2,408,964.00	0.00
Total [S6L1.1C1]	Cash and Cash Equivalents	2,408,964.00	0.00
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C] A/ R Self-Pay Patients (Private)			
1300-010	ACCTS REC-PRIVATE-SNF	65,061.00	0.00
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		65,061.00	0.00
Subgroup : [S6L1.5C] A/R Managed Care Patients (Private)			
1308-010	ACCTS REC-MANAGED CARE/HMO-S	194,563.00	0.00
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		194,563.00	0.00
Subgroup : [S6L1.5C] A/r Medicare Non Managed Care			
1304-010	ACCTS REC-MEDICARE A-SNF	679,526.00	0.00
1305-010	ACCTS REC-MEDICARE B-SNF	14,098.00	0.00
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		693,624.00	0.00
Subgroup : [S6L1.5C] A/R Mass Medicaid Non Managed Care			
1302-010	ACCTS REC-MEDICAID-SNF	993,541.00	0.00
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Car		993,541.00	0.00
Total [S6L1.5C1]	Payer Accounts Receivable	1,946,789.00	0.00
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
1329-010	BAD DEBT RESERVE	(31,309.00)	0.00
Subtotal : None		(31,309.00)	0.00
Total [S6L1.6C1]	Less Reserve for Bad Debts	(31,309.00)	0.00
Group : [S6L1.8C1]	Receivable from Affiliates/Related Parties		
Subgroup : None			
1723-010	DUE TO/FROM MARIE ESTHER	867.00	0.00
Subtotal : None		867.00	0.00
Total [S6L1.8C1]	Receivable from Affiliates/Related Parties	867.00	0.00
Group : [S6L1.10C1]	Supply Inventory		
Subgroup : None			
1538-010	INVENTORY	17,000.00	0.00
Subtotal : None		17,000.00	0.00
Total [S6L1.10C1]	Supply Inventory	17,000.00	0.00
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
1530-010	PREPAID INSURANCE	20,860.00	0.00
Subtotal : None		20,860.00	0.00
Total [S6L1.13C1]	Prepaid Insurance	20,860.00	0.00
Group : [S6L1.15C1]	Other Prepaid Expenses		
Subgroup : None			
1580-010	PREPAID EXPENSES-OTHER	17,610.00	0.00
Subtotal : None		17,610.00	0.00
Total [S6L1.15C1]	Other Prepaid Expenses	17,610.00	0.00
Group : [S6L1.17C1]	Other Current Assets		
Subgroup : None			

1346-010	EXCHANGE	1,565.00	0.00	
1365-010	A/R OTHER	101,262.00	0.00	
Subtotal : None		102,827.00	0.00	
Total [S6L1.17C1]	Other Current Assets	102,827.00	0.00	
Group : [S6L2.1C1] Land				
Subgroup : None				
1902-010	LAND	4,000,000.00	0.00	
Subtotal : None		4,000,000.00	0.00	
Total [S6L2.1C1]	Land	4,000,000.00	0.00	
Group : [S6L2.2C1] Building				
Subgroup : [S6L2.2C] Building Costs				
1912-010	BUILDING	9,850,000.00	0.00	
Subtotal [S6L2.2C1A] Building Costs		9,850,000.00	0.00	
Subgroup : [S6L2.2C] A/D Building				
1919-010	ACCUM DEPREC-BUILDING	(82,083.00)	0.00	
Subtotal [S6L2.2C1B] A/D Building		(82,083.00)	0.00	(82,083.00)
Total [S6L2.2C1]	Building	9,767,917.00	0.00	
Group : [S6L2.4C1] Equipment				
Subgroup : [S6L2.4C] Equipment Cost				
1932-010	FIXED EQUIPMENT	50,000.00	0.00	
1972-010	COMPUTER EQUIPMENT	109,513.00	0.00	
Subtotal [S6L2.4C1A] Equipment Cost		159,513.00	0.00	159,513.00
Subgroup : [S6L2.4C] A/D Equipment				
1939-010	ACCUM DEPREC-FIXED EQUIPMENT	(1,667.00)	0.00	
1979-010	ACCUM DEPREC-COMPUTER EQUIP	(9,132.00)	0.00	
Subtotal [S6L2.4C1b] A/D Equipment		(10,799.00)	0.00	(10,799.00)
Total [S6L2.4C1]	Equipment	148,714.00	0.00	
Group : [S6L2.5C1] Software/Limited Life Assets				
Subgroup : [S6L2.5C] Software Cost				
1982-010	SOFTWARE	5,037.00	0.00	
Subtotal [S6L2.5C1A] Software Cost		5,037.00	0.00	
Subgroup : [S6L2.5C] A/D Software				
1989-010	ACCUM AMORT-SOFTWARE	(308.00)	0.00	
Subtotal [S6L2.5C1B] A/D Software		(308.00)	0.00	4432
Total [S6L2.5C1]	Software/Limited Life Assets	4,729.00	0.00	
Group : [S6L3.3C1] Other Deferred Charges and Non Current Assets				
Subgroup : [S6L3.3C] Purchased Goodwill				
1737-010	GOODWILL	100,000.00	0.00	
1738-010	ACCUM AMORT:GOODWILL	(10,000.00)	0.00	
Subtotal [S6L3.3C1B] Purchased Goodwill		90,000.00	0.00	
Subgroup : [S6L3.3C] Utility Deposits				
1712-010	DEPOSITS-UTILITIES	4,290.00	0.00	
Subtotal [S6L3.3C1D] Utility Deposits		4,290.00	0.00	
Subgroup : None				
Subtotal : None		0.00	0.00	
Total [S6L3.3C1]	Other Deferred Charges and Non Curi	94,290.00	0.00	
Group : [S6L3.5C1] Mortgage Acquisition Costs				
Subgroup : None				
1740-010	DEFERRED FINANCE FEES	202,604.00	0.00	
Subtotal : None		202,604.00	0.00	
Total [S6L3.5C1]	Mortgage Acquisition Costs	202,604.00	0.00	
Group : [S6L3.6C1] Accum Amort of Mortgage Acquisition Costs				
Subgroup : None				
1743-010	ACCUM AMORT FINANCE FEES	(13,507.00)	0.00	
Subtotal : None		(13,507.00)	0.00	

Total [S6L3.6C1]	Accum Amort of Mortgage Acquisition	(13,507.00)	0.00
Group : [S6L5.1C1]	Trade Payable		
Subgroup : None			
2102-010	ACCOUNTS PAYABLE-TRADE	(696,494.00)	0.00
Subtotal : None		(696,494.00)	0.00
Total [S6L5.1C1]	Trade Payable	(696,494.00)	0.00
Group : [S6L5.2C1]	Accrued Expenses		
Subgroup : None			
2170-010	ACCRUED EXPENSES-OPERATING	(290,964.00)	0.00
Subtotal : None		(290,964.00)	0.00
Total [S6L5.2C1]	Accrued Expenses	(290,964.00)	0.00
Group : [S6L5.5C1]	Long Term Debt, Current Portion-Related Parties, Subsidiaries & Affil		
Subgroup : None			
2961-010	NOTES PAY-OWNERS	(4,000,000.00)	0.00
Subtotal : None		(4,000,000.00)	0.00
Total [S6L5.5C1]	Long Term Debt, Current Portion-Rela	(4,000,000.00)	0.00
Group : [S6L5.6C1]	Long Term Debt, Current Portion-Banks, Mortgages, Other		
Subgroup : [S6L5.6C] Current LT Debt-Banks			
2756-010	ALLIANCE WORKING CAPITAL LINE	(1,540,000.00)	0.00
Subtotal [S6L5.6C1A] Current LT Debt-Banks		(1,540,000.00)	0.00
Total [S6L5.6C1]	Long Term Debt, Current Portion-Ban	(1,540,000.00)	0.00
Group : [S6L5.7C1]	Accrued Salaries & Payroll Liabilities		
Subgroup : [S6L5.7C] Accrued Salaaries			
2550-010	ACCRUED PAYROLL	(167,875.00)	0.00
2564-010	ACCD BONUS	(1,668.00)	0.00
2565-010	ACCD VACATION	(56,588.00)	0.00
Subtotal [S6L5.7C1A] Accrued Salaaries		(226,131.00)	0.00
Subgroup : [S6L5.7C] Accrued Payroll Taxes Withheld			
2530-010	Other Withholdings/Misc.	(8,747.00)	0.00
Subtotal [S6L5.7C1B] Accrued Payroll Taxes Withheld		(8,747.00)	0.00
Subgroup : [S6L5.7C] Accrued Pauroll Taxes Payable			
2560-010	ACCRUED FICA TAXES	(4,329.00)	0.00
Subtotal [S6L5.7C1C] Accrued Pauroll Taxes Payable		(4,329.00)	0.00
Subgroup : [S6L5.7C] Other Payroll Liabilities			
2568-010	ACCD PENSION/401(K)	(10,223.00)	0.00
Subtotal [S6L5.7C1D] Other Payroll Liabilities		(10,223.00)	0.00
Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	(249,430.00)	0.00
Group : [S6L5.10C1]	Other Current Liabilities		
Subgroup : None			
2165-010	UNEARNED INCOME	(40,296.00)	0.00
Subtotal : None		(40,296.00)	0.00
Total [S6L5.10C1]	Other Current Liabilities	(40,296.00)	0.00
Group : [S6L6.1C1]	Motgage Payable		
Subgroup : None			
2910-010	MORTGAGE- L/T	(10,425,000.00)	0.00
2911-010	2ND MORTGAGE - L/T	(1,075,000.00)	0.00
Subtotal : None		(11,500,000.00)	0.00
Total [S6L6.1C1]	Motgage Payable	(11,500,000.00)	0.00
Group : [S6L6.2C1]	Due to Related Parties, Subsidiaries & Affiliates		
Subgroup : None			
1724-010	DUE FROM AFFILIATE - OTHER	(100,986.00)	0.00
Subtotal : None		(100,986.00)	0.00
Total [S6L6.2C1]	Due to Related Parties, Subsidiaries &	(100,986.00)	0.00
Group : [S2L1.1C1]	Private Pay		
Subgroup : None			
4000-010	PRIVATE ROOM & BOARD:SNF	(1,195,500.00)	0.00

(11,500,000.00)

Subtotal : None		(1,195,500.00)	0.00
Total [S2L1.1C1]	Private Pay	(1,195,500.00)	0.00
Group : [S2L1.4C1]	Medicare-Fee-For-Service		
Subgroup : None			
4100-010	MEDICARE A R & B:SNF	(2,253,482.00)	0.00
4125-010	CONTRACT ALLOW:MC A SNF	909,102.00	0.00
Subtotal : None		(1,344,380.00)	0.00
Total [S2L1.4C1]	Medicare-Fee-For-Service	(1,344,380.00)	0.00
Group : [S2L1.5C1]	Medicare Managed Care (Part C)		
Subgroup : None			
303000	REVENUE HMO	(16,055.00)	0.00
4130-010	OTHER ROOM & BOARD:SNF	(25,017.00)	0.00
4138-010	ROOM & BOARD ALLOW:SNF	20,737.00	0.00
Subtotal : None		(20,335.00)	0.00
Total [S2L1.5C1]	Medicare Managed Care (Part C)	(20,335.00)	0.00
Group : [S2L1.6C1]	MassHealth Fee-for-Service		
Subgroup : None			
4050-010	MEDICAID ROOM & BOARD:SNF	(4,974,478.00)	0.00
4058-010	ROOM & BOARD ALLOW:SNF	3,043,079.00	0.00
Subtotal : None		(1,931,399.00)	0.00
Total [S2L1.6C1]	MassHealth Fee-for-Service	(1,931,399.00)	0.00
Group : [S2L1.12C1]	Medicaid Patient Paid Amount		
Subgroup : None			
3027.00	RESOURCE INCOME	(598,478.00)	0.00
Subtotal : None		(598,478.00)	0.00
Total [S2L1.12C1]	Medicaid Patient Paid Amount	(598,478.00)	0.00
Group : [S2L1.15C1]	Other Payer Revenue		
Subgroup : None			
4200-010	REVENUE HOSPICE	(215,450.00)	0.00
Subtotal : None		(215,450.00)	0.00
Total [S2L1.15C1]	Other Payer Revenue	(215,450.00)	0.00
Group : [S2L1.1C2]	Ancillary-Private Pay		
Subgroup : None			
4011-010	PHYSICAL THERAPY PRIV SNF	(1,315.00)	0.00
4025-010	ANCILLARY ALLOW:PRIV SNF	(208.00)	0.00
Subtotal : None		(1,523.00)	0.00
Total [S2L1.1C2]	Ancillary-Private Pay	(1,523.00)	0.00
Group : [S2L1.4C2]	Ancillary-Medicare Fee-for-Service		
Subgroup : None			
4111-010	PHYSICAL THERAPY:MC A SNF	(298,240.00)	0.00
4112-010	SPEECH THERAPY:MC A SNF	(149,300.00)	0.00
4113-010	DRUGS & PHARMACY:MC A SNF	(122,129.00)	0.00
4114-010	MEDICAL SUPPLIES:MC A SNF	(2,652.00)	0.00
4115-010	LABORATORY:MC A SNF	(27,465.00)	0.00
4116-010	AMBULANCE:MC A SNF	(4,490.00)	0.00
4117-010	X-RAY:MC A SNF	(5,709.00)	0.00
4118-010	OCCUP THERAPY:MC A SNF	(299,040.00)	0.00
4161-010	PHYSICAL THERAPY:MC B	(45,140.00)	0.00
4162-010	SPEECH THERAPY:MC B	(13,925.00)	0.00
4168-010	OCCUPATIONAL THERAPY:MC B	(25,385.00)	0.00
4175-010	ANCILLARY ALLOWANCE:MC B	40,987.00	0.00
Subtotal : None		(952,488.00)	0.00
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(952,488.00)	0.00
Group : [S2L1.5C2]	Ancillary-Medicare Managed Care (Part C)		
Subgroup : None			
4141-010	PHYSICAL THERAPY:OTH SNF	(3,595.00)	0.00
4142-010	SPEECH THERAPY:OTH SNF	(750.00)	0.00
4143-010	DRUGS & PHARMACY:OTH SNF	(1,175.00)	0.00
4144-010	MEDICAL SUPPLIES:OTH SNF	(88.00)	0.00
4148-010	OCCUP THERAPY:OTH SNF	(3,535.00)	0.00
4149-010	PROST/ORTH SUPPLY:OTH SNF	(78.00)	0.00
4155-010	ANCILLARY ALLOW:OTH SNF	9,143.00	0.00

Subtotal : None		(78.00)	0.00
Total [S2L1.5C2]	Ancillary-Medicare Managed Care (Pa	(78.00)	0.00

Group : [S2L3.2C1] Endowment & Other Non Recoverable Revenue

Subgroup : None			
4883-010	STATE STIMULUS INCOME	(56,262.00)	0.00
4887-010	OTHER INCOME - COVID TEST	(75,876.00)	0.00
Subtotal : None		(132,138.00)	0.00
Total [S2L3.2C1]	Endowment & Other Non Recoverab	(132,138.00)	0.00

Group : [S2L3.7C1] Interest Income

Subgroup : None			
4845-010	INTEREST INCOME	(511.00)	0.00
Subtotal : None		(511.00)	0.00
Total [S2L3.7C1]	Interest Income	(511.00)	0.00

Group : [S2L3.9C1] Administrative & General Recoverable Income

Subgroup : None			
4888-010	MISCELLANEOUS INCOME	(890.00)	0.00
Subtotal : None		(890.00)	0.00
Total [S2L3.9C1]	Administrative & General Recoverabl	(890.00)	0.00

Group : [SOBREL2.2C1] Child Day Care Revenue

Subgroup : None			
4670-010	DAYCARE TUITION	(118,460.00)	0.00
Subtotal : None		(118,460.00)	0.00
Total [SOBREL2.2C1]	Child Day Care Revenue	(118,460.00)	0.00

Group : [S3L1.1C1] Director of Nurses Salary

Subgroup : None			
8301-010	SAL-DIRECTOR OF NURSES	44,658.00	0.00
8301-013	SAL-DIRECTOR OF NURSES	3,436.00	0.00
8301-014	SAL-DIRECTOR OF NURSES	596.00	0.00
8301-015	SAL-DIRECTOR OF NURSES	1,425.00	0.00
Subtotal : None		50,115.00	0.00
Total [S3L1.1C1]	Director of Nurses Salary	50,115.00	0.00

Group : [S3L1.7C1] Registered Nurses Salaries

Subgroup : None			
8303-010	SAL-ASST DIRECTOR OF NURSES	28,440.00	0.00
8303-011	SAL-ASST DIRECTOR OF NURSES	4,440.00	0.00
8303-013	SAL-ASST DIRECTOR OF NURSES	1,949.00	0.00
8303-016	SAL-ASST DIRECTOR OF NURSES	818.00	0.00
8308-010	SAL-NURSE SUPERVISORS:SNF	110,613.00	0.00
8308-011	SAL-NURSE SUPERVISORS:SNF	30,904.00	0.00
8308-013	SAL-NURSE SUPERVISORS:SNF	5,659.00	0.00
8308-014	SAL-NURSE SUPERVISORS:SNF	1,924.00	0.00
8308-015	SAL-NURSE SUPERVISORS:SNF	4,781.00	0.00
8308-017	SAL-NURSE SUPERVISORS:SNF	596.00	0.00
8311-010	SAL-RN:SNF CERT	177,183.00	0.00
8311-011	SAL-RN:SNF CERT	15,610.00	0.00
8311-013	SAL-RN:SNF CERT	7,681.00	0.00
8311-014	SAL-RN:SNF CERT	3,178.00	0.00
8311-015	SAL-RN:SNF CERT	7,996.00	0.00
8311-017	SAL-RN:SNF CERT	3,904.00	0.00
Subtotal : None		405,676.00	0.00
Total [S3L1.7C1]	Registered Nurses Salaries	405,676.00	0.00

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

Subgroup : None			
8450-010	PURCH SERV-RN:SNF CERT	87,483.00	0.00
Subtotal : None		87,483.00	0.00
Total [S3L1.11C1]	Registered Nurses Purchased Service	87,483.00	0.00

87483 0.00

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

Subgroup : None			
8312-010	SAL-LPN:SNF CERT	502,901.00	0.00
8312-011	SAL-LPN:SNF CERT	78,959.00	0.00
8312-013	SAL-LPN:SNF CERT	15,053.00	0.00
8312-014	SAL-LPN:SNF CERT	6,275.00	0.00

8312-015	SAL-LPN:SNF CERT	13,610.00	0.00
8312-017	SAL-LPN:SNF CERT	5,772.00	0.00
Subtotal : None		622,570.00	0.00
Total [S3L1.12C1]	Licensed Practical Nurses Salary	622,570.00	0.00

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

Subgroup : None			
8452-010	PURCH SERV-LPN:SNF CERT	185,217.00	0.00
Subtotal : None		185,217.00	0.00
Total [S3L1.16C1]	Licensed Practical Nurses Purchased	185,217.00	0.00

185217 0.00

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

Subgroup : None			
8313-010	SAL-CERT AIDES SNF CERT	607,055.00	0.00
8313-011	SAL-CERT AIDES SNF CERT	248,697.00	0.00
8313-013	SAL-CERT AIDES SNF CERT	19,109.00	0.00
8313-014	SAL-CERT AIDES SNF CERT	6,326.00	0.00
8313-015	SAL-CERT AIDES SNF CERT	21,076.00	0.00
8313-017	SAL-CERT AIDES SNF CERT	1,431.00	0.00
8317-010	SAL-UNIT SECRETARY	79,532.00	0.00
8317-011	SAL-UNIT SECRETARY	24,363.00	0.00
8317-014	SAL-UNIT SECRETARY	1,333.00	0.00
Subtotal : None		1,008,922.00	0.00
Total [S3L1.17C1]	Certified Nurses Aides Salaries	1,008,922.00	0.00

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

Subgroup : None			
8454-010	PURCHASE SERV-AIDES:SNF	228,700.00	0.00
Subtotal : None		228,700.00	0.00
Total [S3L1.21C1]	Certified Nurses Aides Purchased Ser	228,700.00	0.00

228700 0.00

Group : [S3L2.1C1] Administration Salaries

Subgroup : [S3L2.1C] Administrator Salaries			
5101-010	SAL-ADMINISTRATOR	39,904.00	0.00
5101-013	SAL-ADMINISTRATOR	2,606.00	0.00
5101-015	SAL-ADMINISTRATOR	1,504.00	0.00
5101-016	SAL-ADMINISTRATOR	1,668.00	0.00
Subtotal [S3L2.1C1A] Administrator Salaries		45,682.00	0.00
Total [S3L2.1C1]	Administration Salaries	45,682.00	0.00

Group : [S3L2.7C1] Clerical Staff Salaries

Subgroup : None			
5115-010	SAL-OFFICE/CLERICAL	122,313.00	0.00
5115-011	SAL-OFFICE/CLERICAL	8,017.00	0.00
5115-013	SAL-OFFICE/CLERICAL	5,197.00	0.00
5115-014	SAL-OFFICE/CLERICAL	1,408.00	0.00
5115-015	SAL-OFFICE/CLERICAL	2,548.00	0.00
5115-017	SAL-OFFICE/CLERICAL	150.00	0.00
6715-010	SAL-ADMISSIONS	41,196.00	0.00
6715-011	SAL-ADMISSIONS	116.00	0.00
6715-012	SAL-ADMISSIONS	340.00	0.00
6715-013	SAL-ADMISSIONS	934.00	0.00
6715-014	SAL-ADMISSIONS	106.00	0.00
6715-015	SAL-ADMISSIONS	833.00	0.00
6715-017	SAL-ADMISSIONS	375.00	0.00
Subtotal : None		183,533.00	0.00
Total [S3L2.7C1]	Clerical Staff Salaries	183,533.00	0.00

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

Subgroup : None			
5146-010	PAYROLL PROCESSING FEES	7,675.00	0.00
5148-010	DATA PROCESSING FEES	30,085.00	0.00
Subtotal : None		37,760.00	0.00
Total [S3L2.11C1]	Electronic Data Processing, Payroll &	37,760.00	0.00

Group : [S3L2.12C1] Office Supplies

Subgroup : None			
5138-010	OFFICE SUPPLIES	10,775.00	0.00
5140-010	COURIER & POSTAGE	2,137.00	0.00

5141-010	ADMIN-EQUIP RENTAL	5,403.00	0.00
5145-010	BANK CHARGES	863.00	0.00
Subtotal : None		19,178.00	0.00
Total [S3L2.12C1]	Office Supplies	19,178.00	0.00

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

Subgroup : None			
5129-010	TELEPHONE	5,528.00	0.00
5130-010	CELL PHONE EXPENSE	404.00	0.00
Subtotal : None		5,932.00	0.00
Total [S3L2.13C1]	Telecommunications (e.g. Internet & f	5,932.00	0.00

Group : [S3L2.15C1] Travel, Conventions & Meetings

Subgroup : None			
5370-010	SEMINARS & MEETINGS	175.00	0.00
Subtotal : None		175.00	0.00
Total [S3L2.15C1]	Travel, Conventions & Meetings	175.00	0.00

Group : [S3L2.16C1] Advertising: Help Wanted

Subgroup : None			
5131-010	ADVERTISING-HELP WANTED	1,033.00	0.00
Subtotal : None		1,033.00	0.00
Total [S3L2.16C1]	Advertising: Help Wanted	1,033.00	0.00

Group : [S3L2.19C1] Accounting Services (not related to Appeals)

Subgroup : None			
5126-010	ACCOUNTING FEES	14,000.00	0.00
Subtotal : None		14,000.00	0.00
Total [S3L2.19C1]	Accounting Services (not related to A	14,000.00	0.00

Group : [S3L2.20C1] Insurance: Malpractice & General Liability

Subgroup : None			
5170-010	INSURANCE-GENERAL	47,568.00	0.00
Subtotal : None		47,568.00	0.00
Total [S3L2.20C1]	Insurance: Malpractice & General Lia	47,568.00	0.00

Group : [S3L2.22C1] Other A & G Expenses

Subgroup : None			
5128-010	OTHER PROFESSIONAL FEES	2,734.00	0.00
5378-010	EMPLOYEE RELATIONS	6,331.00	0.00
9865-010	AMORT-INTANGIBLE ASSETS	10,000.00	0.00
Subtotal : None		19,065.00	0.00
Total [S3L2.22C1]	Other A & G Expenses	19,065.00	0.00

Group : [S3L2B.1C1] Advertising Marketing

Subgroup : None			
5133-010	BUSINESS PROMOTION	534.00	0.00
Subtotal : None		534.00	0.00
Total [S3L2B.1C1]	Advertising Marketing	534.00	0.00

Group : [S3L2B.2C1] Licenses & Dues Not Patient Related to Resident Care

Subgroup : None			
5135-010	MEMBERSHIP DUES	5,072.00	0.00
5136-010	SUBSCRIPTIONS	250.00	0.00
5137-010	LICENSES	8,540.00	0.00
Subtotal : None		13,862.00	0.00
Total [S3L2B.2C1]	Licenses & Dues Not Patient Related	13,862.00	0.00

Group : [S3L2B.8C1] Management Company Fees

Subgroup : None			
5120-010	MANAGEMENT/FINANCIAL SERVICES	296,000.00	0.00
Subtotal : None		296,000.00	0.00
Total [S3L2B.8C1]	Management Company Fees	296,000.00	0.00

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

Subgroup : None			
9740-010	INT-WORKING CAPITAL	19,349.00	0.00
Subtotal : None		19,349.00	0.00
Total [S3L2B.10C1]	Interest on Working Capital	19,349.00	0.00

Group : [S3L2B.14C1] Bad Debt Expenses

Subgroup : None

9608-010	BAD DEBTS-OTHER:SNF CERTIFIED	31,309.00	0.00
Subtotal : None		31,309.00	0.00
Total [S3L2B.14C1]	Bad Debt Expenses	31,309.00	0.00

Group : [S3L2B.15C1] User Fee Assessment

Subgroup : None

9920-010	STATE ASSESSMENT	296,868.00	0.00
Subtotal : None		296,868.00	0.00
Total [S3L2B.15C1]	User Fee Assessment	296,868.00	0.00

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

Subgroup : None

5501-010	SAL-MAINT SUPERVISOR	28,546.00	0.00
5501-011	SAL-MAINT SUPERVISOR	501.00	0.00
5501-013	SAL-MAINT SUPERVISOR	1,666.00	0.00
5501-014	SAL-MAINT SUPERVISOR	360.00	0.00
5501-015	SAL-MAINT SUPERVISOR	853.00	0.00
5501-017	SAL-MAINT SUPERVISOR	3,870.00	0.00
5515-010	SAL-MAINTENANCE STAFF	31,833.00	0.00
5515-011	SAL-MAINTENANCE STAFF	706.00	0.00
5515-013	SAL-MAINTENANCE STAFF	1,302.00	0.00
5515-014	SAL-MAINTENANCE STAFF	134.00	0.00
5515-015	SAL-MAINTENANCE STAFF	696.00	0.00
5515-017	SAL-MAINTENANCE STAFF	4,318.00	0.00
Subtotal : None		74,785.00	0.00
Total [S3L3.5C1]	Plant Operations: Salaires	74,785.00	0.00

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

Subgroup : None

5546-010	MAINTENANCE CONTRACTS	30,395.00	0.00
5547-010	RUBBISH REMOVAL	11,708.00	0.00
5548-010	SNOW REMOVAL	2,350.00	0.00
Subtotal : None		44,453.00	0.00
Total [S3L3.8C1]	Plant Operations: Purchased Service	44,453.00	0.00

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

Subgroup : None

5538-010	MAINTENANCE SUPPLIES	4,491.00	0.00
Subtotal : None		4,491.00	0.00
Total [S3L3.9C1]	Plant Operations: Supplies & Expenses	4,491.00	0.00

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

Subgroup : None

5571-010	WATER & SEWER	13,289.00	0.00
5572-010	GAS/PROPANE	36,245.00	0.00
5573-010	FUEL OIL	1,826.00	0.00
5574-010	ELECTRICITY	52,114.00	0.00
Subtotal : None		103,474.00	0.00
Total [S3L3.10C1]	Plant Operatins: Utilities	103,474.00	0.00

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

Subgroup : None

5539-010	MAINTENANCE & REPAIRS	6,499.00	0.00
Subtotal : None		6,499.00	0.00
Total [S3L3.11C1]	Plant Operatins: Repairs	6,499.00	0.00

Group : [S3L3.13C1] Dietician: Salaries

Subgroup : None

6303-010	SAL-DIETICIAN	21,814.00	0.00
6303-014	SAL-DIETICIAN	990.00	0.00
Subtotal : None		22,804.00	0.00
Total [S3L3.13C1]	Dietician: Salaries	22,804.00	0.00

Group : [S3L3.18C1] Dietary: Salaries

Subgroup : None

6301-010	SAL-FOOD SERVICE SUPERVISOR	14,222.00	0.00
6301-011	SAL-FOOD SERVICE SUPERVISOR	5,646.00	0.00
6301-013	SAL-FOOD SERVICE SUPERVISOR	1,185.00	0.00

6301-014	SAL-FOOD SERVICE SUPERVISOR	231.00	0.00
6301-015	SAL-FOOD SERVICE SUPERVISOR	911.00	0.00
6301-017	SAL-FOOD SERVICE SUPERVISOR	1,250.00	0.00
6305-010	SAL-COOKS	37,148.00	0.00
6305-011	SAL-COOKS	9,424.00	0.00
6305-013	SAL-COOKS	1,660.00	0.00
6305-014	SAL-COOKS	719.00	0.00
6305-015	SAL-COOKS	1,321.00	0.00
6305-017	SAL-COOKS	1,750.00	0.00
6315-010	SAL-DIETARY STAFF	97,619.00	0.00
6315-011	SAL-DIETARY STAFF	10,710.00	0.00
6315-013	SAL-DIETARY STAFF	1,976.00	0.00
6315-014	SAL-DIETARY STAFF	875.00	0.00
6315-015	SAL-DIETARY STAFF	3,534.00	0.00
Subtotal : None		190,181.00	0.00
Total [S3L3.18C1]	Dietary: Salaries	190,181.00	0.00

Group : [S3L3.21C1] Dietary: Food

Subgroup : None			
6334-010	FOOD	159,054.00	0.00
Subtotal : None		159,054.00	0.00
Total [S3L3.21C1]	Dietary: Food	159,054.00	0.00

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

Subgroup : None			
6338-010	DIETARY SUPPLIES	32,408.00	0.00
Subtotal : None		32,408.00	0.00
Total [S3L3.23C1]	Dietary: Supplies & Expenses	32,408.00	0.00

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

Subgroup : [S3L3.27C1] Housekeeping Purchased Service			
5939-010	PURCHASE SERVICE-HOUSEKEEPIN	120,450.00	0.00
Subtotal [S3L3.27C1] Housekeeping Purchased Service		120,450.00	0.00

Subgroup : [S3L3.27C1] Laundry Purchased Service

5739-010	PURCHASE SERVICE-LAUNDRY	40,150.00	0.00
Subtotal [S3L3.27C1] Laundry Purchased Service		40,150.00	0.00

Total [S3L3.27C1]	Housekeeping / Laundry: Purchased	160,600.00	0.00
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Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense

Subgroup : [S3L3.28C1] Housekeeping Supplies & Expenses			
5938-010	HOUSEKEEPING SUPPLIES	1,792.00	0.00
Subtotal [S3L3.28C1] Housekeeping Supplies & Expenses		1,792.00	0.00

Subgroup : [S3L3.28C1] Laundry Supplies & Expense

5738-010	LAUNDRY SUPPLIES	2,418.00	0.00
Subtotal [S3L3.28C1] Laundry Supplies & Expense		2,418.00	0.00

Total [S3L3.28C1]	Housekeeping / Laundry: Supplies &	4,210.00	0.00
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Group : [S3L3.31C1] Quality Assurance (QA) Professional: Salaires

Subgroup : None			
8304-010	SAL-QUALITY IMPROVEMENT DIREC	15,665.00	0.00
8304-013	SAL-QUALITY IMPROVEMENT DIREC	269.00	0.00
8304-015	SAL-QUALITY IMPROVEMENT DIREC	1,058.00	0.00
Subtotal : None		16,992.00	0.00
Total [S3L3.31C1]	Quality Assurance (QA) Professional:	16,992.00	0.00

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

Subgroup : None			
8317-013	SAL-UNIT SECRETARY	1,010.00	0.00
8317-015	SAL-UNIT SECRETARY	417.00	0.00
8318-010	SAL-SCHEDULER	12,416.00	0.00
8318-011	SAL-SCHEDULER	408.00	0.00
8318-013	SAL-SCHEDULER	238.00	0.00
8318-014	SAL-SCHEDULER	229.00	0.00
8318-015	SAL-SCHEDULER	357.00	0.00
8319-010	SAL-MEDICAL RECORDS	41,368.00	0.00
8319-011	SAL-MEDICAL RECORDS	5,626.00	0.00

8319-012	SAL-MEDICAL RECORDS	(340.00)	0.00
8319-013	SAL-MEDICAL RECORDS	1,746.00	0.00
8319-014	SAL-MEDICAL RECORDS	606.00	0.00
8319-015	SAL-MEDICAL RECORDS	443.00	0.00
8320-010	SAL-CENTRAL SUPPLY	8,592.00	0.00
8320-013	SAL-CENTRAL SUPPLY	164.00	0.00
8320-015	SAL-CENTRAL SUPPLY	391.00	0.00
Subtotal : None		73,671.00	0.00
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salari	73,671.00	0.00

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

Subgroup : [S3L3.40C1] MMQ Salaries

8307-010	SAL-MMQ NURSE SALARIES	4,539.00	0.00
8307-013	SAL-MMQ NURSE SALARIES	64.00	0.00
8307-015	SAL-MMQ NURSE SALARIES	426.00	0.00
Subtotal [S3L3.40C1] MMQ Salaries		5,029.00	0.00

Subgroup : [S3L3.40C1] MDS Salaries

8306-010	SAL-MDS/PPS NURSE SALARIES	49,333.00	0.00
8306-011	SAL-MDS/PPS NURSE SALARIES	15,233.00	0.00
8306-013	SAL-MDS/PPS NURSE SALARIES	2,766.00	0.00
8306-015	SAL-MDS/PPS NURSE SALARIES	1,777.00	0.00
Subtotal [S3L3.40C1] MDS Salaries		69,109.00	0.00

Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) E	74,138.00	0.00
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Group : [S3L3.48C1] Social Service Worker: Salaries

Subgroup : None

6701-010	SAL-SOCIAL SERVICES	73,248.00	0.00
6701-011	SAL-SOCIAL SERVICES	5,989.00	0.00
6701-013	SAL-SOCIAL SERVICES	3,497.00	0.00
6701-015	SAL-SOCIAL SERVICES	1,582.00	0.00
6701-017	SAL-SOCIAL SERVICES	750.00	0.00
Subtotal : None		85,066.00	0.00
Total [S3L3.48C1]	Social Service Worker: Salaries	85,066.00	0.00

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

Subgroup : None

7320-010	PURCH SRVC PT- DIRECT	114,233.00	0.00
7430-010	PURCH SRVC ST- DIRECT	34,809.00	0.00
8130-010	PURCH SRVC OT- DIRECT	106,861.00	0.00
Subtotal : None		255,903.00	0.00
Total [S3L3.62C1]	Direct Restorative Therapy: Consulta	255,903.00	0.00

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

Subgroup : None

6501-010	SAL-RECREATION SUPERVISOR	15,403.00	0.00
6501-011	SAL-RECREATION SUPERVISOR	1,380.00	0.00
6501-013	SAL-RECREATION SUPERVISOR	295.00	0.00
6501-014	SAL-RECREATION SUPERVISOR	434.00	0.00
6501-015	SAL-RECREATION SUPERVISOR	469.00	0.00
6515-010	SAL-RECREATION STAFF	30,022.00	0.00
6515-013	SAL-RECREATION STAFF	524.00	0.00
6515-014	SAL-RECREATION STAFF	455.00	0.00
6515-015	SAL-RECREATION STAFF	596.00	0.00
6515-017	SAL-RECREATION STAFF	250.00	0.00
Subtotal : None		49,828.00	0.00
Total [S3L3.64C1]	Recreational Therapy/Activities: Salar	49,828.00	0.00

Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service

Subgroup : None

6539-010	PURCHASE SERVICE-RECREATION	3,430.00	0.00
6545-010	CABLE TV SERVICES	864.00	0.00
Subtotal : None		4,294.00	0.00
Total [S3L3.67C1]	Recreational Therapy/Activities: Purc	4,294.00	0.00

Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses

Subgroup : None

6538-010	RECREATION SUPPLIES	1,758.00	0.00
Subtotal : None		1,758.00	0.00

Total [S3L3.68C1]	Recreational Therapy/Activities: Supp	1,758.00	0.00
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Group : [S3L3.78C1] Travel: Motor Vehicle Expense

Subgroup : None

5160-010	AUTO EXPENSE	120.00	0.00
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Subtotal : None		120.00	0.00
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Total [S3L3.78C1]	Travel: Motor Vehicle Expense	120.00	0.00
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Group : [S3L3.80C1] Variable Job Related Education

Subgroup : None

5371-010	EDUCATION-STAFF	219.00	0.00
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5375-010	TUITION REIMB	5,000.00	0.00
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Subtotal : None		5,219.00	0.00
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Total [S3L3.80C1]	Variable Job Related Education	5,219.00	0.00
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Group : [S3L3.82C1] Physician Services: Medical Director

Subgroup : None

7020-010	MEDICAL DIRECTOR FEES	6,000.00	0.00
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Subtotal : None		6,000.00	0.00
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Total [S3L3.82C1]	Physician Services: Medical Director	6,000.00	0.00
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Group : [S3L3.87C1] Legend Drugs

Subgroup : None

7540-010	OXYGEN THERAPY-MEDICAID	360.00	0.00
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7550-010	OXYGEN THERAPY-MEDICARE	2,040.00	0.00
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7560-010	OXYGEN THERAPY-OTHER	60.00	0.00
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7629-010	DRUGS-MEDICINE CABINET	7,443.00	0.00
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7640-010	DRUGS-MEDICAID	46.00	0.00
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7650-010	DRUGS-MEDICARE	84,610.00	0.00
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7660-010	DRUGS-OTHER	763.00	0.00
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7695-010	IV THERAPY-MED A	9,477.00	0.00
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7730-010	LAB-PRIVATE	160.00	0.00
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7740-010	LAB-MEDICAID	520.00	0.00
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7750-010	LAB-MEDICARE A	21,314.00	0.00
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7760-010	LAB-OTHER	127.00	0.00
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7850-010	AMBULANCE- MEDICARE	4,113.00	0.00
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8050-010	X-RAY-MEDICARE A	4,467.00	0.00
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8060-010	X-RAY-OTHER	491.00	0.00
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8437-010	SUPPLEMENTS	4,248.00	0.00
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Subtotal : None		140,239.00	0.00
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Total [S3L3.87C1]	Legend Drugs	140,239.00	0.00
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Group : [S3L3.89C1] House Supplies Not Resold

Subgroup : None

8438-010	NURSING SUPPLIES	71,748.00	0.00
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Subtotal : None		71,748.00	0.00
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Total [S3L3.89C1]	House Supplies Not Resold	71,748.00	0.00
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Group : [S3L3.91C1] House Supplies Resold to Public Residents

Subgroup : None

7318-010	PHYSICAL THERAPY SUPPLIES	636.00	0.00
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7538-010	INHAL/OXYGEN SUPPLIES	1,967.00	0.00
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Subtotal : None		2,603.00	0.00
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Total [S3L3.91C1]	House Supplies Resold to Public Resi	2,603.00	0.00
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Group : [S3L3.92C1] Pharmacy Consultant

Subgroup : None

7628-010	PHARMACY CONSULTING FEES	5,160.00	0.00
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Subtotal : None		5,160.00	0.00
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Total [S3L3.92C1]	Pharmacy Consultant	5,160.00	0.00
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Group : [S3L4.1C1] Depreciaton

Subgroup : [S3L4.1C] Building Depreciation

9821-010	DEPREC-BUILDING	82,083.00	0.00
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Subtotal [S3L4.1C1A] Building Depreciation		82,083.00	0.00
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Subgroup : [S3L4.1C] Equipment Depreciation

9825-010	DEPREC-FIXED EQUIPMENT	1,667.00	0.00
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9829-010	DEPREC COMPUTER EQUIPMENT	9,132.00	0.00
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Subtotal [S3L4.1C1C] Equipment Depreciation		10,799.00	0.00
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Subgroup : [S3L4.1C] Software Depreciaton			
9828-010	DEPREC SOFTWARE	308.00	0.00
Subtotal [S3L4.1C1D] Software Depreciaton		308.00	0.00
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Total [S3L4.1C1]	Depreciaton	93,190.00	0.00
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Group : [S3L4.2C1] Long Term Interest Expense SNF-CR			
Subgroup : None			
9710-010	INTEREST- MORTGAGE	185,346.00	0.00
9720-010	INTEREST- SUBDEBT	100,986.00	0.00
9845-010	AMORT-FINANCE FEES	13,507.00	0.00
Subtotal : None		299,839.00	0.00
Total [S3L4.2C1]	Long Term Interest Expense SNF-CR	299,839.00	0.00
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Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR			
Subgroup : None			
5565-010	REAL PROPERTY TAXES	45,074.00	0.00
Subtotal : None		45,074.00	0.00
Total [S3L4.8C1]	Real Estate Tax Expense-SNF-CR	45,074.00	0.00
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Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
5364-010	HEALTH WELFARE INSURANCE	150,043.00	0.00
Subtotal : None		150,043.00	0.00
Total [CLA-53.01]	LA-Group Health/Life	150,043.00	0.00
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Group : [CLA-53.02] LA-Employee Pensions			
Subgroup : None			
5366-010	PENSION EXPENSE	9,088.00	0.00
Subtotal : None		9,088.00	0.00
Total [CLA-53.02]	LA-Employee Pensions	9,088.00	0.00
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Group : [CLA-53.03] LA-Employee Benefits			
Subgroup : None			
5362-010	FAMILY MEDICAL LEAVE TAX	9,873.00	0.00
5380-010	OTHER BENEFITS	11,157.00	0.00
Subtotal : None		21,030.00	0.00
Total [CLA-53.03]	LA-Employee Benefits	21,030.00	0.00
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Group : [CLA-53.04] LA-Payroll Taxes			
Subgroup : None			
5360-010	FICA EXPENSE	221,704.00	0.00
5361-010	STATE UNEMPLOYMENT TAXES	30,209.00	0.00
Subtotal : None		251,913.00	0.00
Total [CLA-53.04]	LA-Payroll Taxes	251,913.00	0.00
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Group : [CLA-53.05] LA-Workers Comp			
Subgroup : None			
5363-010	WORKMANS COMP INSURANCE	52,106.00	0.00
Subtotal : None		52,106.00	0.00
Total [CLA-53.05]	LA-Workers Comp	52,106.00	0.00
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Group : [SOBREL3.2] Child Day Care Expenses			
Subgroup : None			
7128-010	CHILD DAYCARE SUPPLIES & EXPEN	1,104.00	0.00
7130-010	SAL- DAYCARE DIRECTOR	14,511.00	0.00
7130-011	SAL- DAYCARE DIRECTOR	7.00	0.00
7130-013	SAL- DAYCARE DIRECTOR	834.00	0.00
7130-014	SAL- DAYCARE DIRECTOR	256.00	0.00
7130-017	SAL- DAYCARE DIRECTOR	689.00	0.00
7140-010	SAL- DAYCARE LEAD TEACHER	13,621.00	0.00
7140-011	SAL- DAYCARE LEAD TEACHER	7.00	0.00
7140-013	SAL- DAYCARE LEAD TEACHER	882.00	0.00
7140-014	SAL- DAYCARE LEAD TEACHER	303.00	0.00
7150-010	SAL - DAYCARE TEACHER	66,445.00	0.00
7150-011	SAL - DAYCARE TEACHER	70.00	0.00
7150-013	SAL - DAYCARE TEACHER	2,239.00	0.00
7150-014	SAL - DAYCARE TEACHER	634.00	0.00
7150-017	SAL - DAYCARE TEACHER	1,250.00	0.00

9138-010	CHILD DAY CARE SUPPLIES	81.00	0.00
Subtotal : None		102,933.00	0.00
Total [SOBREL3.2C1] Child Day Care Expenses		102,933.00	0.00
NET (INCOME) LOSS		0.00	0.00
Sum of Account Groups		0.00	0.00

Tickmarks

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