

Client: **A285181 - Bane Bay Path LLC**
Engagement: **MDMC 2022 - Bane Baypath LLC**
Period Ending: **12/31/2022**
Trial Balance: **T:01 - Master TB**
Workpaper: **T:01 - MCD TB Report**

Account	Description	1st PP MCAID 12/31/2021	JE Ref # Medicaid JE	MCD 12/31/2022
Group : [TB]	Trial Balance			
Subgroup : [1]	Balance Sheet			
30-100-1010-00	MASTER ZBA INTER-CO	12,670,981.34	0.00	15,384,338.00
30-100-1010-50	MASTER INTER-CO	(8,468,423.97)	0.00	(10,494,978.00)
30-100-1012-00	CASH DISBURSEMENT	(298,921.61)	0.00	(1,959,082.00)
30-100-1020-00	CASH PAYROLL	6,388.93	0.00	10,026.00
30-100-1035-00	CASH PETTY CASH	1,000.00	0.00	1,000.00
30-105-1060-00	A/R ACCOUNTS RECEIVABLE	1,286,312.17	0.00	1,742,472.00
30-105-1061-00	A/R EXCHANGE	21,167.38	0.00	45,784.00
30-105-1065-00	A/R OTHER	69.16	0.00	69.00
30-105-1120-00	A/R ALLOWANCE DOUBTFUL ACCOUN	(99,000.39)	0.00	(197,218.00)
30-105-1160-00	INSURANCE CLAIM PROCEEDS	(0.35)	0.00	0.00
30-120-1280-00	PREPAID INSURANCE	50,397.92	0.00	9,372.00
30-120-1281-00	PREPAID WORKERS COMP INS	9,972.00	0.00	12,708.00
30-120-1300-00	PREPD EXPENSE OTHER	2,028.34	0.00	61,967.00
30-120-1301-00	PREPAID HEALTH INSURANCE	(36,608.20)	0.00	(161,679.00)
30-130-1330-00	INVENTORY FACILITY	46,500.00	0.00	46,500.00
30-135-1561-00	BUILDING IMPROVEMENTS	453,775.22	0.00	461,629.00
30-135-1641-00	COMPUTER EQUIPMENT	60,236.61	0.00	62,057.00
30-135-1670-00	EQUIPMENT	247,983.86	0.00	309,527.00
30-135-1688-00	SOFTWARE	5,412.64	0.00	5,413.00
30-136-1561-00	ACCUM DEPR BUILDING IMROVEMEN	(64,761.50)	0.00	(64,761.00)
30-136-1641-00	ACCUM DEPR COMPUTER EQUIPMENT	(17,935.50)	0.00	(20,995.00)
30-136-1670-00	ACCUM DEPR EQUIPMENT	(68,764.00)	0.00	(87,124.00)
30-136-1688-00	ACCUM DEPREC SOFTWARE	(4,889.50)	700.00	(5,413.00)
			Medicaid JE - 700.00	
30-150-1250-00	PATIENT FUNDS EXCHANGE	5,728.88	0.00	9,938.00
30-150-1863-00	INTER-CO RR ESCROW	427,013.72	0.00	0.00
30-200-2010-00	A/P ACCOUNTS PAYABLE	(1,850,007.84)	0.00	(2,441,396.00)
30-200-2012-00	DUE TO/FROM MEDICAID	45,000.00	0.00	0.00
30-200-2401-00	A/P MGMT FEE PAYABLE	(14,279.68)	0.00	(31,983.00)
30-205-2030-00	ACCRUED EXPENSES	4,746.37	0.00	(280,979.00)
30-205-2035-00	ACCRUED PAYROLL	(223,433.65)	0.00	(228,999.00)
30-205-2036-00	ACCRUED VACATION PAY	(161,678.13)	0.00	(169,264.00)
30-210-2075-00	USER FEE PAYABLE	(336,096.67)	0.00	(571,062.00)
30-215-2104-00	NOTES S-T INSURANCE FINANCING	(39,127.89)	0.00	0.00
30-220-2213-00	PAYROLL STATE WITHHOLDING	96.97	0.00	97.00
30-220-2214-00	PAYROLL ACCRUED PAYROLL TAXES	(27,131.80)	0.00	933.00
30-220-2216-00	PAYROLL MUTA	(7,198.17)	0.00	(7,198.00)
30-220-2219-00	PAYROLL FEDERAL TAX DEPOSITS	(36,216.50)	0.00	(213,293.00)
30-225-2221-00	PAYROLL FSA DEP CARE	101.20	0.00	101.00
30-225-2223-00	PAYROLL FSA MEDICAL	(647.89)	0.00	(773.00)
30-225-2225-00	PAYROLL 401K WITHHOLDING	(307.43)	0.00	(307.00)
30-225-2227-00	PAYROLL WITHHOLDING OTHER	(206.15)	0.00	(206.00)
30-225-2230-00	PAYROLL COL LIFE INSURANCE	165.19	0.00	2,949.00
30-230-2251-01	CLA-True Deferred Revenue	(50,612.17)	0.00	(74,750.00)
30-230-2252-00	DEFERRED RENT	(1,028,560.45)	0.00	(1,148,660.00)
30-230-2253-00	SUSPENSE DOLLARS POLLING	(0.04)	0.00	0.00
30-240-2315-10	DUE TO/FROM BANE CONCORD	(473,371.14)	0.00	(350,118.00)
30-240-2405-00	Colonial ZBA Inter-Co	(88,441.04)	0.00	31,659.00
30-240-2411-00	EXCHANGE HANCOCK PARK	7,379.72	0.00	7,380.00
30-260-2770-00	RETAINED EARNINGS	(1,575,162.08)	0.00	(1,760,554.00)
Subtotal [1] Balance Sheet		380,673.88	700.00	(263,409.00)
Subgroup : [2]	Income Statement			
30-310-3000-00	PRIVATE ROOM & BOARD	(1,802,289.75)	0.00	(2,281,134.00)
30-310-3090-00	PRIVATE PY INCOME	(12,760.70)	0.00	(20,480.00)
30-310-3200-00	PRIVATE PHARMACY	(765.36)	0.00	(24.00)
30-310-3230-00	PRIVATE LABS	(61.20)	0.00	(60.00)
30-310-3270-00	PRIVATE AIR FLUIDIZED RENTAL	(78.00)	0.00	0.00
30-311-3000-00	MEDICAID PENDING ROOM & BOARD	(233,695.29)	0.00	(194,473.00)
30-311-3090-00	MEDICAID PENDING PRIOR YEAR	48,411.64	0.00	243,210.00
30-315-3000-00	MEDICARE ROOM & BOARD	(4,607,818.90)	0.00	(4,449,184.00)
30-315-3028-00	MEDICARE HSS STIMULUS	(98,054.06)	0.00	0.00
30-315-3090-00	MEDICARE PY INCOME	14,928.16	0.00	(22,846.00)
30-315-3200-00	MEDICARE PHARMACY	(169,129.64)	0.00	(194,510.00)
30-315-3210-00	MEDICARE IV THERAPY	(10,120.35)	0.00	(20,653.00)
30-315-3220-00	MEDICARE MED EQUIP	(1,217.52)	0.00	(2,780.00)
30-315-3230-00	MEDICARE LABS	(25,110.71)	0.00	(21,042.00)
30-315-3250-00	MEDICARE X-RAY	(6,035.00)	0.00	(6,692.00)
30-315-3270-00	MEDICARE AIR FLUIDIZED RENTAL	78.00	0.00	0.00
30-315-3300-00	MEDICARE PT	(878,883.36)	0.00	(799,598.00)
30-315-3301-00	MEDICARE PT EVAL	(71,971.20)	0.00	(73,536.00)
30-315-3310-00	MEDICARE OT	(895,789.02)	0.00	(816,462.00)

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Account	Description	1st PP MCAID	JE Ref #	Medicaid JE	MCD
		12/31/2021			12/31/2022
30-315-3311-00	MEDICARE OT EVAL	(70,116.84)		0.00	(73,449.00)
30-315-3320-00	MEDICARE SPEECH	(99,910.72)		0.00	(80,122.00)
30-315-3321-00	MEDICARE ST EVAL	(16,749.86)		0.00	(13,049.00)
30-315-3342-00	MEDICARE CONT ADJ OTHER	2,245,038.93		0.00	2,101,721.00
30-315-3384-00	MEDICARE PULMONARY FUNCTION	(12.00)		0.00	0.00
30-315-3388-00	MEDICARE EKG/ECG	(59.33)		0.00	0.00
30-315-4900-00	MEDICARE SEQ CONT ADJ	(116.32)		0.00	57,417.00
30-320-3300-00	MED B PT	(136,907.14)		0.00	(183,313.00)
30-320-3301-00	MED B PT EVALUATION	(11,642.40)		0.00	(10,414.00)
30-320-3310-00	MED B OT	(101,998.00)		0.00	(113,403.00)
30-320-3311-00	MED B OCCUPATIONAL THERAPY	(10,456.02)		0.00	(10,229.00)
30-320-3320-00	MED B SPEECH	(24,841.52)		0.00	(20,293.00)
30-320-3321-00	MED B ST EVAL	(5,344.04)		0.00	(4,133.00)
30-320-3342-00	MED B CONT ADJ OTHER	168,475.83		0.00	203,378.00
30-320-4900-00	MED B SEQUESTRATION	(2.00)		0.00	1,474.00
30-325-3000-00	MASS MEDICAID ROOM&BOARD	(4,207,506.10)		38,487.00	(5,430,697.00)
			Medicaid JE -	38,487.00	
30-325-3010-00	MEDICAID COVID TRANS ADD-ON	(3,120.00)		0.00	(35,050.00)
30-325-3028-00	COMM OF MASS STIMULUS	(388,000.00)		0.00	0.00
30-325-3090-00	MEDICAID PY INCOME	(28,958.54)		0.00	(214,777.00)
30-325-3200-00	MEDICAID PHARMACY	(10,385.52)		0.00	(22,871.00)
30-325-3300-00	MEDICAID PT	(6,023.50)		0.00	(2,403.00)
30-325-3301-00	MEDICAID PT EVAL	(635.04)		0.00	(851.00)
30-325-3310-00	MEDICAID OT	(4,260.50)		0.00	(3,181.00)
30-325-3311-00	MEDICAID OT EVAL	(410.04)		0.00	(651.00)
30-325-3320-00	MEDICAID SPEECH	(457.86)		0.00	458.00
30-325-3342-00	MEDICAID CONT ADJ OTHER	21,970.68		0.00	31,611.00
30-326-3000-00	MEDICAID MGD CARE ROOM & BOARD	(167,925.65)		0.00	(8,848.00)
30-326-3090-00	MEDICAID MGD CARE PY	(18,652.86)		0.00	0.00
30-326-3200-00	MEDICAID MGD CARE PHARMACY	(543.05)		0.00	(13.00)
30-326-3342-00	MEDICAID MGD CARE CONT ADJ	219.64		0.00	13.00
30-330-3000-00	INSURANCE ROOM & BOARD	(336,763.46)		0.00	(719,999.00)
30-330-3090-00	INSURANCE PY INCOME	(1,404.70)		0.00	587.00
30-330-3200-00	INSURANCE PHARMACY	(20,260.17)		0.00	(42,443.00)
30-330-3210-00	INSURANCE IV THERAPY	(1,821.72)		0.00	(3,866.00)
30-330-3230-00	INSURANCE LABS	(1,786.48)		0.00	(3,203.00)
30-330-3250-00	INSURANCE X-RAY	(394.33)		0.00	(990.00)
30-330-3300-00	INSURANCE PT	(117,558.59)		0.00	(204,390.00)
30-330-3301-00	INSURANCE PT EVAL	(11,219.04)		0.00	(19,130.00)
30-330-3310-00	INSURANCE OT	(111,787.54)		0.00	(200,820.00)
30-330-3311-00	INSURANCE OT EVAL	(9,840.96)		0.00	(19,451.00)
30-330-3320-00	INSURANCE SPEECH	(12,128.68)		0.00	(25,415.00)
30-330-3321-00	INSURANCE ST EVAL	(1,437.44)		0.00	(5,128.00)
30-330-3342-00	INSURANCE CONT ADJ	274,858.20		0.00	485,874.00
30-335-3000-00	BC/BS ROOM & BOARD	(74,898.00)		0.00	(248,472.00)
30-335-3200-00	BC/BS PHARMACY	(3,953.92)		0.00	(17,130.00)
30-335-3230-00	BC/BS LABS	(53.20)		0.00	(1,948.00)
30-335-3250-00	BC/BS X-RAY	(67.00)		0.00	(69.00)
30-335-3300-00	BC/BS PT	(27,619.06)		0.00	(80,382.00)
30-335-3301-00	BC/BS PT EVAL	(2,328.48)		0.00	(7,440.00)
30-335-3310-00	BC/BS OT	(29,300.62)		0.00	(81,279.00)
30-335-3311-00	BC/BS OT EVAL	(2,460.24)		0.00	(7,491.00)
30-335-3320-00	BC/BS SPEECH	(3,238.40)		0.00	(10,743.00)
30-335-3321-00	BC/BS ST EVAL	(667.06)		0.00	(2,181.00)
30-335-3342-00	BC/BS CONT ADJ	68,891.98		0.00	206,683.00
30-340-3000-00	HARVARD ROOM & BOARD	(35,680.00)		0.00	(25,074.00)
30-340-3200-00	HARVARD PHARMACY	(6,034.00)		0.00	(3,394.00)
30-340-3230-00	HARVARD LABS	(20.40)		0.00	(208.00)
30-340-3300-00	HARVARD PT	(13,022.02)		0.00	(9,074.00)
30-340-3301-00	HARVARD PT EVAL	(1,270.08)		0.00	(850.00)
30-340-3310-00	HARVARD OT	(13,020.04)		0.00	(8,921.00)
30-340-3311-00	HARVARD OT EVAL	(1,230.12)		0.00	(856.00)
30-340-3320-00	HARVARD SPEECH	(2,015.70)		0.00	0.00
30-340-3321-00	HARVARD ST EVAL	(179.68)		0.00	0.00
30-340-3342-00	HARVARD CONT ADJ	36,792.04		0.00	23,440.00
30-345-3000-00	TUFTS ROOM & BOARD	(548,299.00)		0.00	(455,758.00)
30-345-3200-00	TUFTS PHARMACY	(29,246.48)		0.00	(25,880.00)
30-345-3210-00	TUFTS IV THERAPY	(380.92)		0.00	(1,479.00)
30-345-3230-00	TUFTS LABS	(4,228.02)		0.00	(3,854.00)
30-345-3250-00	TUFTS X-RAY	(971.00)		0.00	(510.00)
30-345-3300-00	TUFTS PT	(159,655.78)		0.00	(112,843.00)
30-345-3301-00	TUFTS PT EVAL	(15,029.28)		0.00	(11,476.00)
30-345-3310-00	TUFTS OT	(166,262.26)		0.00	(118,115.00)
30-345-3311-00	TUFTS OT EVAL	(14,556.42)		0.00	(11,308.00)
30-345-3320-00	TUFTS SPEECH	(13,421.40)		0.00	(10,204.00)

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		12/31/2021			12/31/2022
30-345-3321-00	TUFTS ST EVAL	(1,796.80)		0.00	(1,976.00)
30-345-3342-00	TUFTS CONT ADJ	405,548.36		0.00	297,646.00
30-380-3880-00	INTEREST INCOME	(43.40)		0.00	(40.00)
30-385-3790-00	OTHER MISCELLANEOUS INCOME	(6,008.21)		0.00	(683,676.00)
30-385-3791-00	Refundable Advance Revenue	(946,900.00)		0.00	0.00
30-385-3880-00	OTHER INTEREST INCOME	(705.51)		0.00	(19.00)
30-400-4001-00	S&W ADMINISTRATION	133,268.05		0.00	147,686.00
30-400-4001-10	S&W ADMINISTRATION COV	(559.44)		0.00	0.00
30-400-4006-00	S&W RECEPTION	91,080.84		0.00	84,618.00
30-400-4007-00	S&W OFFICE	44,340.07		0.00	45,625.00
30-400-4010-98	S&W CLERICAL HO BILL-OUT	132,589.77		0.00	132,590.00
30-400-4151-00	PAYROLL/BKKP SERVICE	49,848.28		0.00	44,925.00
30-400-4160-00	MANAGEMENT FEE EXPENSE	684,215.20		0.00	735,608.00
30-400-4164-00	PROF SERVICE ED-ADMINISTRATOR	10,640.00		0.00	0.00
30-400-4165-00	PROFESSIONAL SERVICES	45,901.79		0.00	35,369.00
30-400-4170-00	PURCHASED SERVICE FIXED	3,808.17		0.00	4,090.00
30-400-4220-00	COMPUTER EXPENSE	59,286.19		0.00	61,836.00
30-400-4220-98	COMPUTER EXPENSE BILL-OUT	5,164.56		0.00	5,165.00
30-400-4225-00	FIXED SOFTWARE EXPENSE	74,959.45		0.00	59,815.00
30-400-4240-00	PRINTING EXPENSE	6,772.48		0.00	826.00
30-400-4245-00	POSTAGE EXPENSE	1,697.65		0.00	1,127.00
30-400-4250-00	OFFICE SUPPLIES & EXPENSE	21,949.75		0.00	21,825.00
30-400-4252-00	EQUIPMENT LEASE/RENT	19,298.67		0.00	26,628.00
30-400-4256-00	EMPLOYEES EDUCATION	1,624.91		0.00	3,497.00
30-400-4257-00	LATE CHARGES	73.52		0.00	2,644.00
30-400-4258-00	FINES & PENALTY	1,235.37		0.00	655.00
30-400-4259-00	MISCELLANEOUS EXPENSE	9,297.73		0.00	7,528.00
30-400-4261-00	TELEPHONE	21,563.18		0.00	22,133.00
30-400-4263-00	TELEPHONE WIRELESS	2,430.01		0.00	2,263.00
30-400-4265-00	USER FEE	608,710.77		0.00	651,400.00
30-400-4270-00	TRAVEL/MILEAGE	61.94		0.00	0.00
30-400-4295-00	ADVERTISING - HELP WANTED	74,452.37		0.00	91,045.00
30-400-4298-00	ADV/MARKETING PROMOTIONAL	16,876.02		0.00	8,278.00
30-400-4301-00	LICENSE DUES PT	15,131.43		0.00	17,549.00
30-400-4320-00	CORI CHECKS/BACKGROUND	4,089.53		0.00	3,876.00
30-400-4325-00	ACCOUNTING	10,026.19		0.00	8,664.00
30-400-4330-00	LEGAL	15,518.40		0.00	66,128.00
30-400-4336-00	401K EXPENSE	16,272.18		0.00	17,410.00
30-400-4337-00	EMPLOYEE BENEFIT	8,093.42		0.00	9,197.00
30-400-4400-00	PAYROLL TAXES	473,699.34		0.00	462,320.00
30-400-4406-00	MA EMPLOYER MEDICAL LEAVE	35,665.14		0.00	37,869.00
30-400-4415-00	HEALTH INSURANCE	200,575.29		0.00	82,107.00
30-400-4417-00	DENTAL INSURANCE	(831.06)		0.00	2,896.00
30-400-4418-00	VISION INSURANCE	(61.82)		0.00	(12.00)
30-400-4425-00	WORKERS COMP INSURANCE	94,065.00		0.00	106,322.00
30-400-4452-00	INSURANCE LIABILITY & MALPRAC	83,837.89		0.00	100,794.00
30-400-4457-00	INTEREST WORKING CAPITAL	1,188.89		0.00	109,195.00
30-400-4499-00	BAD DEBT EXPENSE	125,869.31		0.00	144,302.00
30-400-4519-00	INTEREST OTHER	22,000.00		0.00	86,150.00
30-450-4510-00	REAL ESTATE TAXES	60,130.55		0.00	125,145.00
30-450-4535-00	RENT / MORTGAGE	1,821,788.79		0.00	1,725,857.00
30-450-4545-00	AMORT LEASE COSTS	1,572.82		0.00	0.00
30-450-4547-00	DEPRECIATION SOFTWARE	1,424.50		(700.00)	524.00
			Medicaid JE -	(700.00)	
30-450-4568-00	DEPRECIATION IMPROVEMENTS LAND	56,609.00		0.00	0.00
30-450-4570-00	DEPRECIATION EQUIPMENT	11,518.00		0.00	18,360.00
30-450-4575-00	DEPRECIATION EQUIPMENT & COMP	5,856.00		0.00	3,060.00
30-450-4590-00	INSURANCE BUILDING & EQUIPMENT	18,412.76		0.00	18,817.00
30-510-4021-00	S&W MAINTENANCE	44,354.53		0.00	37,391.00
30-510-4042-00	S&W MAINTENANCE -SUPERVISOR	40,412.59		0.00	38,814.00
30-510-4167-00	PURCHASED SERVICE	102,492.35		0.00	116,957.00
30-510-4170-00	PURCHASED SERVICE - FIXED	63,340.42		0.00	60,504.00
30-510-4251-00	SUPPLIES & EXPENSE	18,096.18		0.00	25,531.00
30-510-5121-00	ELECTRICITY	92,597.49		0.00	95,813.00
30-510-5123-00	WATER & SEWERAGE	70,098.92		0.00	124,954.00
30-510-5125-00	FUEL	1,744.45		0.00	1,632.00
30-510-5127-00	GAS	70,264.05		0.00	82,606.00
30-520-4031-00	S&W DIETICIAN	16,511.87		0.00	86,296.00
			Medicaid JE -	(0.00)	
30-520-4031-98	S&W DIETICIAN BILLOUT	(16,512.00)		0.00	(16,512.00)
30-520-4032-00	S&W DIETARY	259,617.41		0.00	307,971.00
30-520-4034-00	S&W COOKS	141,420.82		0.00	145,108.00
30-520-4034-10	S&W COOKS COV	(819.28)		0.00	0.00
30-520-4042-00	S&W DIETARY SUPERVISOR	69,474.97		0.00	73,683.00
30-520-4042-10	S&W DIETARY SUPERVISOR COV	(1,327.20)		0.00	0.00

Client: **A285181 - Bane Bay Path LLC**
Engagement: **MDMC 2022 - Bane Baypath LLC**
Period Ending: **12/31/2022**
Trial Balance: **T.01 - Master TB**
Workpaper: **T.01 - MCD TB Report**

Account	Description	1st PP MCAID	JE Ref #	Medicaid JE	MCD
		12/31/2021			12/31/2022
30-520-4170-00	PURCHASED SERVICE - FIXED	3,518.33		0.00	3,260.00
30-520-4251-00	SUPPLIES & EXPENSE	30,453.51		0.00	40,789.00
30-520-5220-00	FOOD	251,751.32		0.00	305,579.00
30-520-5223-00	DIETARY SUPPLEMENTS	13,491.79		0.00	18,529.00
30-530-4040-00	S&W LAUNDRY	96,566.58		0.00	111,844.00
30-530-4251-00	SUPPLIES & EXPENSE	3,514.09		0.00	10,038.00
30-530-5340-00	LINEN & BEDDING	7,978.33		0.00	11,445.00
30-540-4042-00	S&W HOUSEKEEPING SUPERVISOR	25,636.81		0.00	18,247.00
30-540-4045-00	S&W HOUSEKEEPING	195,091.53		0.00	182,540.00
30-540-4251-00	SUPPLIES & EXPENSE	29,718.03		0.00	30,583.00
30-600-4000-00	S&W DIRECTOR	110,619.85		0.00	135,418.00
30-600-4000-10	S&W DIRECTOR COV	(36.00)		0.00	0.00
30-600-4005-00	S&W ASSISTANT DIRECTOR	54,921.66		0.00	110,418.00
30-600-4051-00	S&W SUPERVISOR MEDICARE	68,931.98		0.00	60,711.00
30-600-4051-01	S&W LPN NURSING SUPERVISOR	19,887.91		0.00	70,297.00
30-600-4055-00	S&W STAFF DEVELOPMENT	24,508.69		0.00	0.00
30-600-4055-01	S&W LPN STAFF DEVELOPMENT	49,273.94		0.00	74,568.00
30-600-4057-00	S&W MDS	99,764.11		0.00	99,548.00
30-600-4057-01	S&W LPN MDS	41,735.59		0.00	47,611.00
30-600-4057-98	S&W MDS BILL-OUT	457.70		0.00	0.00
30-600-4058-00	S&W MMQ	5,460.19		0.00	3,381.00
30-600-4058-01	S&W LPN MMQ	14,786.41		0.00	11,842.00
30-600-4060-98	S&W RN BILL-OUT	8,761.33		0.00	0.00
30-600-4061-00	S&W RN MEDICARE	806,819.81		0.00	767,001.00
30-600-4061-10	S&W RN MEDICARE COV	(574.50)		0.00	0.00
30-600-4061-98	S&W RN MEDICARE BILL-OUT	1,771.27		0.00	0.00
30-600-4062-00	S&W ORIENTATION/ED RN	35,998.96		0.00	28,098.00
30-600-4062-50	S&W EDUC/CLASS RN	2,568.75		0.00	3,940.00
30-600-4066-00	S&W LPN MEDICARE	1,047,491.41		0.00	876,188.00
30-600-4066-10	S&W LPN MEDICARE COV	(315.75)		0.00	0.00
30-600-4066-98	S&W LPN MEDICARE BILL-OUT	4,666.87		0.00	0.00
30-600-4068-00	S&W ORIENTATION/ED LPN	11,067.55		0.00	16,596.00
30-600-4068-50	S&W EDUC/CLASS LPN	3,051.19		0.00	3,892.00
30-600-4071-00	S&W NURSES AIDE MEDICARE	1,799,978.21		0.00	1,642,897.00
30-600-4071-10	S&W NURSES AIDE MEDICARE COV	(702.00)		0.00	0.00
30-600-4071-98	S&W NA MEDICARE BILL-OUT	819.81		0.00	0.00
30-600-4072-00	S&W ORIENTATION/ED C.N.A.	18,115.41		0.00	6,212.00
30-600-4072-50	S&W EDUC/CLASS CNA	3,119.53		0.00	1,884.00
30-600-4073-00	S&W UNIT MANAGER	120,169.34		0.00	85,965.00
30-600-4073-01	S&W LPN UNIT MANAGER	57,272.36		0.00	159,347.00
30-600-4073-10	S&W UNIT MANAGER COV	(1,094.16)		0.00	0.00
30-600-4075-00	S&W MEDICAL RECORDS	67,558.05		0.00	74,718.00
30-600-4079-00	S&W WARD CLERK	593.67		0.00	15,830.00
30-600-4080-00	S&W CENTRAL SUPPLY	17,091.21		0.00	842.00
30-600-4083-00	S&W SCHEDULER	45,256.85		0.00	35,732.00
30-600-6037-00	PURCHASED SERVICE RN MEDICARE	135,309.17		0.00	103,692.00
30-600-6046-00	PURCHASED SERVICE LPN MEDICARE	218,058.88		0.00	479,471.00
30-600-6056-00	PURCHASED SERVICE NA MEDICARE	33,675.74		0.00	165,195.00
30-600-6075-00	SUPPLIES NURSING MEDICARE	230,630.23		0.00	238,152.00
30-650-6511-00	MEDICAL DIRECTOR	22,494.00		0.00	24,500.00
30-650-6514-00	EMPLOYEE PHYSICALS	180.00		0.00	0.00
30-650-6530-00	PHARMACY CONSULT	13,121.00		0.00	12,620.00
30-650-6540-00	PSYCHIATRIC CONSULT	520.00		0.00	1,595.00
30-650-6545-00	SOC SERV CONSULTANT	1,800.00		0.00	185.00
30-680-4106-00	S&W ADMIN & SOCIAL SERVICE	88,476.60		0.00	86,992.00
30-680-4107-00	S&W SOCIAL SERVICE MEDICARE	160,786.48		0.00	154,410.00
30-700-4042-00	S&W RECREATION SUPERVISOR	56,653.95		0.00	57,311.00
30-700-4042-10	S&W RECREATION SUPERVISOR COV	(154.29)		0.00	0.00
30-700-4111-00	S&W RECREATION	86,670.13		0.00	83,495.00
30-700-4251-00	SUPPLIES & EXPENSE	2,447.77		0.00	3,385.00
30-700-5120-00	CABLE TV SERVICES	50,316.47		0.00	48,170.00
30-700-7045-00	PROGRAMS & ENTERTAINMENT	3,160.00		0.00	6,250.00
30-770-7720-00	PRIVATE MED EQUIPMENT	2,323.50		0.00	1,827.00
30-772-7700-00	MCARE ANCIL PHARMACY	166,759.23		0.00	179,643.00
30-772-7720-00	MCARE ANCIL MED EQUIP	11,858.97		0.00	964.00
30-772-7730-00	MCARE ANCI LABS	27,067.85		0.00	22,930.00
30-772-7750-00	MCARE ANCIL X-RAY	9,648.07		0.00	8,740.00
30-772-7760-00	MCARE ANCIL AMBULANCE	30,187.67		0.00	33,087.00
30-772-7770-00	MCARE AIR FLUIDIZED THERAPY	114.07		0.00	0.00
30-772-7799-00	MCARE MISC CONSOLIDATED BILLI	2,201.33		0.00	0.00
30-772-7982-00	MCARE ANCI OTHER IMAGING	3,120.00		0.00	2,789.00
30-772-7988-00	MCARE EKG/ECG	51.06		0.00	0.00
30-772-7990-00	MCARE ANCI ROUTINE/CMPLX	11,621.03		0.00	12,806.00
30-774-7799-00	MEDB ANCIL MISC	204.82		0.00	500.00
30-776-7700-00	MCAID ANCIL PHARMACY	8,965.44		0.00	16,853.00

Client: **A285181 - Bane Bay Path LLC**
Engagement: **MDMC 2022 - Bane Baypath LLC**
Period Ending: **12/31/2022**
Trial Balance: **T:01 - Master TB**
Workpaper: **T:01 - MCD TB Report**

Account	Description	1st PP MCAID	JE Ref #	Medicaid JE	MCD
		12/31/2021			12/31/2022
30-776-7720-00	MCAID ANCIL MED EQUIP	5,632.47		0.00	3,063.00
30-776-7760-00	MCAID ANCIL AMBULANCE	424.00		0.00	0.00
30-778-7700-00	MGD ANCIL PHARMACY	54,579.99		0.00	79,557.00
30-778-7720-00	MGD ANCIL MED EQUIP	55.26		0.00	1,616.00
30-778-7730-00	MGD ANCIL LABS	6,088.10		0.00	8,339.00
30-778-7750-00	MGD ANCIL X-RAY	1,566.33		0.00	1,914.00
30-778-7760-00	MGD ANCIL AMBULANCE	776.99		0.00	0.00
30-778-7770-00	MGD AIR FLUIDIZED THERAPY	277.22		0.00	0.00
30-802-7800-00	MCARE THER PT	264,188.96		0.00	250,666.00
30-802-7810-00	MCARE THER OT	202,650.90		0.00	242,382.00
30-802-7820-00	MCARE THER ST	69,707.53		0.00	44,686.00
30-804-7800-00	MED B THER PT	55,196.02		0.00	69,241.00
30-804-7810-00	MEDB THER OT	41,423.57		0.00	44,283.00
30-804-7820-00	MED B THER ST	12,173.00		0.00	8,727.00
30-804-7825-00	MED B OTHER PT THERAPY	9,091.30		0.00	15,458.00
30-804-7826-00	MED B THER OTHER OT	4,793.10		0.00	13,285.00
30-804-7827-00	MED B THER OTHER SPEECH	1,146.53		0.00	1,647.00
30-806-7800-00	MCAID THER PT	1,936.52		0.00	564.00
30-806-7810-00	MCAID THER OT	1,034.33		0.00	684.00
30-806-7820-00	MCAID THER ST	180.04		0.00	190.00
30-808-7800-00	MGD THERAP PT	71,682.00		0.00	96,886.00
30-808-7810-00	MGD THERAP OT	69,894.24		0.00	92,144.00
30-808-7820-00	MGD THERAP ST	8,005.62		0.00	11,267.00
30-860-8030-00	COVID 19 EXPENSES	554,485.43		0.00	183,968.00
30-860-8035-00	S&W COVID 19 EXPENSES	5,582.62		0.00	0.00
30-900-9999-00	EXTRAORDINARY	(6,299.00)		0.00	0.00
3003.3	income non-mgt care	(8,161.00)		0.00	0.00
30226	M'caid Resource income	(994,321.00)		0.00	0.00
52311	Salary Dietician	63,664.00		0.00	0.00
S2L1.8	SCO Revenue	(15,904.00)	Medicaid JE -	(0.00)	(38,487.00)
S2L1.9	OneCare Revenue	(18,251.00)	Medicaid J	(38,487.00)	0.00
Subtotal [2] Income Statement		(380,673.88)		(700.00)	263,409.00
Total [TB] Trial Balance		0.00		0.00	0.00
Sum of Account Groups		0.00		0.00	0.00
Net (Income) Loss		0.00		0.00	0.00

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Client: **A285181 - Bane Bay Path LLC**
Engagement: **MDMC 2022 - Bane Baypath LLC**
Period Ending: **12/31/2022**
Trial Balance: **T.01 - Master TB**
Workpaper: **T.02 - SNF-CR Groupings**

Account	Description	MCD 12/31/2022	1st PP MCAID 12/31/2021
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
30-100-1020-00	CASH PAYROLL	10,026.00	6,388.93
30-100-1035-00	CASH PETTY CASH	1,000.00	1,000.00
Subtotal : None		11,026.00	7,388.93
Total [S6L1.1C1]	Cash and Cash Equivalents	11,026.00	7,388.93
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A] A/ R Self-Pay Patients (Private)			
30-105-1060-00	A/R ACCOUNTS RECEIVABLE	1,742,472.00	1,286,312.17
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		1,742,472.00	1,286,312.17
Total [S6L1.5C1]	Payer Accounts Receivable	1,742,472.00	1,286,312.17
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
30-105-1120-00	A/R ALLOWANCE DOUBTFUL ACCOUN	(197,218.00)	(99,000.39)
Subtotal : None		(197,218.00)	(99,000.39)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(197,218.00)	(99,000.39)
Group : [S6L1.8C1]	Receivable from Affiliates/Related Parties		
Subgroup : None			
30-100-1010-00	MASTER ZBA INTER-CO	15,384,338.00	12,670,981.34
30-100-1010-50	MASTER INTER-CO	(10,494,978.00)	(8,468,423.97)
30-150-1863-00	INTER-CO RR ESCROW	0.00	427,013.72
30-240-2315-10	DUE TO/FROM BANE CONCORD	(350,118.00)	(473,371.14)
30-240-2317-10	DUE TO/FROM SEACOAST	987.00	0.00
30-240-2400-10	Due to/from John Scott	(2,074.00)	0.00
30-240-2405-00	Colonial ZBA Inter-Co	31,659.00	(88,441.04)
30-240-2411-00	EXCHANGE HANCOCK PARK	7,380.00	7,379.72
30-240-2423-10	Due to/from Harbor House	(19,303.00)	0.00
30-240-2426-00	DUE CRANEVILLE	(3,650.00)	0.00
30-240-2427-00	DUE BOSTONIAN	2,034.00	0.00
30-240-2459-10	Due to from Brighton House	(21,215.00)	0.00
Subtotal : None		4,535,060.00	4,075,138.63
Total [S6L1.8C1]	Receivable from Affiliates/Related Parties	4,535,060.00	4,075,138.63
Group : [S6L1.10C1]	Supply Inventory		
Subgroup : None			
30-130-1330-00	INVENTORY FACILITY	46,500.00	46,500.00
Subtotal : None		46,500.00	46,500.00
Total [S6L1.10C1]	Supply Inventory	46,500.00	46,500.00
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			
30-105-1061-00	A/R EXCHANGE	45,784.00	21,167.38
30-105-1065-00	A/R OTHER	69.00	69.16
Subtotal : None		45,853.00	21,236.54
Total [S6L1.11C1]	Other Receivables	45,853.00	21,236.54
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
30-120-1280-00	PREPAID INSURANCE	9,372.00	50,397.92
30-120-1281-00	PREPAID WORKERS COMP INS	12,708.00	9,972.00
Subtotal : None		22,080.00	60,369.92
Total [S6L1.13C1]	Prepaid Insurance	22,080.00	60,369.92
Group : [S6L1.15C1]	Other Prepaid Expenses		
Subgroup : None			
30-120-1300-00	PREPD EXPENSE OTHER	61,967.00	2,028.34
Subtotal : None		61,967.00	2,028.34
Total [S6L1.15C1]	Other Prepaid Expenses	61,967.00	2,028.34
Group : [S6L1.17C1]	Other Current Assets		

Subgroup : None				
30-105-1160-00	INSURANCE CLAIM PROCEEDS	0.00	(0.35)	
30-150-1250-00	PATIENT FUNDS EXCHANGE	9,938.00	5,728.88	
Subtotal : None		9,938.00	5,728.53	
Total [S6L1.17C1]	Other Current Assets	9,938.00	5,728.53	
Group : [S6L2.3C1] Improvements - Cost				
Subgroup : [S6L2.3C1] Building Improvements				
30-135-1561-00	BUILDING IMPROVEMENTS	461,629.00	453,775.22	
Subtotal [S6L2.3C1A] Building Improvements		461,629.00	453,775.22	7,853.78
Subgroup : [S6L2.3C1A/D Building Improvements				
30-136-1561-00	ACCUM DEPR BUILDING IMROVEMEN	(64,761.00)	(64,761.50)	
Subtotal [S6L2.3C1D] A/D Building Improvements		(64,761.00)	(64,761.50)	0.50
Total [S6L2.3C1]	Improvements - Cost	396,868.00	389,013.72	
Group : [S6L2.4C1] Equipment				
Subgroup : [S6L2.4C1] Equipment Cost				
30-135-1641-00	COMPUTER EQUIPMENT	62,057.00	60,236.61	
30-135-1670-00	EQUIPMENT	309,527.00	247,983.86	
Subtotal [S6L2.4C1A] Equipment Cost		371,584.00	308,220.47	63,363.53
Subgroup : [S6L2.4C1A/D Equipment				
30-136-1641-00	ACCUM DEPR COMPUTER EQUIPMENT	(20,995.00)	(17,935.50)	
30-136-1670-00	ACCUM DEPR EQUIPMENT	(87,124.00)	(68,764.00)	
Subtotal [S6L2.4C1b] A/D Equipment		(108,119.00)	(86,699.50)	(21,419.50)
Total [S6L2.4C1]	Equipment	263,465.00	221,520.97	
Group : [S6L2.5C1] Software/Limited Life Assets				
Subgroup : [S6L2.5C1] Software Cost				
30-135-1688-00	SOFTWARE	5,413.00	5,412.64	
Subtotal [S6L2.5C1A] Software Cost		5,413.00	5,412.64	0.36
Subgroup : [S6L2.5C1A/D Software				
30-136-1688-00	ACCUM DEPREC SOFTWARE	(5,413.00)	(4,889.50)	
Subtotal [S6L2.5C1B] A/D Software		(5,413.00)	(4,889.50)	(523.50)
Total [S6L2.5C1]	Software/Limited Life Assets	0.00	523.14	
Group : [S6L5.1C1] Trade Payable				
Subgroup : None				
30-100-1012-00	CASH DISBURSEMENT	(1,959,082.00)	(298,921.61)	
30-100-1014-00	CASH CITIZENS - BOS	(2,579,274.00)	0.00	
30-100-1017-00	CASH CITIZENS	4,429,852.00	0.00	
30-200-2010-00	A/P ACCOUNTS PAYABLE	(2,441,396.00)	(1,850,007.84)	
30-215-2104-00	NOTES S-T INSURANCE FINANCING	0.00	(39,127.89)	
Subtotal : None		(2,549,900.00)	(2,188,057.34)	
Total [S6L5.1C1]	Trade Payable	(2,549,900.00)	(2,188,057.34)	
Group : [S6L5.2C1] Accrued Expenses				
Subgroup : None				
30-120-1301-00	PREPAID HEALTH INSURANCE	(161,679.00)	(36,608.20)	
30-200-2401-00	A/P MGMT FEE PAYABLE	(31,983.00)	(14,279.68)	
30-205-2030-00	ACCRUED EXPENSES	(280,979.00)	4,746.37	
30-205-2033-00	ACCRUED AUDIT FEES	(1,573.00)	0.00	
30-210-2075-00	USER FEE PAYABLE	(571,062.00)	(336,096.67)	
Subtotal : None		(1,047,276.00)	(382,238.18)	
Total [S6L5.2C1]	Accrued Expenses	(1,047,276.00)	(382,238.18)	
Group : [S6L5.3C1] Due to Insurance Payers				
Subgroup : [S6L5.3C1] Due Medicaid MA - Nursing Care				
30-200-2012-00	DUE TO/FROM MEDICAID	0.00	45,000.00	
Subtotal [S6L5.3C1B] Due Medicaid MA - Nursing Care		0.00	45,000.00	
Total [S6L5.3C1]	Due to Insurance Payers	0.00	45,000.00	
Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities				
Subgroup : [S6L5.7C1] Accrued Salaries				
30-205-2035-00	ACCRUED PAYROLL	(228,999.00)	(223,433.65)	
30-205-2036-00	ACCRUED VACATION PAY	(169,264.00)	(161,678.13)	

Subtotal [S6L5.7C1A] Accrued Salaries		(398,263.00)	(385,111.78)
Subgroup : [S6L5.7C1] Accrued Payroll Taxes Withheld			
30-220-2213-00	PAYROLL STATE WITHHOLDING	97.00	96.97
30-225-2225-00	PAYROLL 401K WITHHOLDING	(307.00)	(307.43)
30-225-2227-00	PAYROLL WITHHOLDING OTHER	(206.00)	(206.15)
Subtotal [S6L5.7C1B] Accrued Payroll Taxes Withheld		(416.00)	(416.61)
Subgroup : [S6L5.7C1] Accrued Payroll Taxes Payable			
30-220-2214-00	PAYROLL ACCRUED PAYROLL TAXES	933.00	(27,131.80)
30-220-2216-00	PAYROLL MUTA	(7,198.00)	(7,198.17)
30-220-2219-00	PAYROLL FEDERAL TAX DEPOSITS	(213,293.00)	(36,216.50)
Subtotal [S6L5.7C1C] Accrued Payroll Taxes Payable		(219,558.00)	(70,546.47)
Subgroup : [S6L5.7C1] Other Payroll Liabilities			
30-225-2221-00	PAYROLL FSA DEP CARE	101.00	101.20
30-225-2223-00	PAYROLL FSA MEDICAL	(773.00)	(647.89)
30-225-2230-00	PAYROLL COL LIFE INSURANCE	2,949.00	165.19
30-225-2234-00	MA EE FAMILY MEDICAL LEAVE(M1)	(2,813.00)	0.00
30-225-2235-00	MA EE PERS FAMILY LEAVE (M2)	(1,507.00)	0.00
Subtotal [S6L5.7C1D] Other Payroll Liabilities		(2,043.00)	(381.50)
Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	(620,280.00)	(456,456.36)
Group : [S6L5.10C1] Other Current Liabilities			
Subgroup : None			
30-230-2251-01	CLA-True Deferred Revenue	(74,750.00)	(50,612.17)
30-230-2252-00	DEFERRED RENT	(1,148,660.00)	(1,028,560.45)
30-230-2253-00	SUSPENSE DOLLARS POLLING	0.00	(0.04)
Subtotal : None		(1,223,410.00)	(1,079,172.66)
Total [S6L5.10C1]	Other Current Liabilities	(1,223,410.00)	(1,079,172.66)
Group : [S6L8C.7C4] Owners Equity Balance-Dividends Paid			
Subgroup : None			
30-260-2770-00	RETAINED EARNINGS	(1,760,554.00)	(1,575,162.08)
Subtotal : None		(1,760,554.00)	(1,575,162.08)
Total [S6L8C.7C4]	Owners Equity Balance-Dividends Paid	(1,760,554.00)	(1,575,162.08)
Group : [S2L1.1C1] Private Pay			
Subgroup : None			
30-310-3000-00	PRIVATE ROOM & BOARD	(2,281,134.00)	(1,802,289.75)
Subtotal : None		(2,281,134.00)	(1,802,289.75)
Total [S2L1.1C1]	Private Pay	(2,281,134.00)	(1,802,289.75)
Group : [S2L1.2C1] Commercial Managed Care			
Subgroup : None			
30-330-3000-00	INSURANCE ROOM & BOARD	(719,999.00)	(336,763.46)
Subtotal : None		(719,999.00)	(336,763.46)
Total [S2L1.2C1]	Commercial Managed Care	(719,999.00)	(336,763.46)
Group : [S2L1.3C1] Commercial Non Managed Care			
Subgroup : None			
3003.3	income non-mgt care	0.00	(8,161.00)
Subtotal : None		0.00	(8,161.00)
Total [S2L1.3C1]	Commercial Non Managed Care	0.00	(8,161.00)
Group : [S2L1.4C1] Medicare-Fee-For-Service			
Subgroup : None			
30-315-3000-00	MEDICARE ROOM & BOARD	(4,449,184.00)	(4,607,818.90)
Subtotal : None		(4,449,184.00)	(4,607,818.90)
Total [S2L1.4C1]	Medicare-Fee-For-Service	(4,449,184.00)	(4,607,818.90)
Group : [S2L1.5C1] Medicare Managed Care (Part C)			
Subgroup : None			
30-335-3000-00	BC/BS ROOM & BOARD	(248,472.00)	(74,898.00)
30-340-3000-00	HARVARD ROOM & BOARD	(25,074.00)	(35,680.00)
30-345-3000-00	TUFTS ROOM & BOARD	(455,758.00)	(548,299.00)
Subtotal : None		(729,304.00)	(658,877.00)
Total [S2L1.5C1]	Medicare Managed Care (Part C)	(729,304.00)	(658,877.00)
Group : [S2L1.6C1] MassHealth Fee-for-Service			
Subgroup : None			

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30-311-3000-00	MEDICAID PENDING ROOM & BOARD	(194,473.00)	(233,695.29)
30-311-3090-00	MEDICAID PENDING PRIOR YEAR	243,210.00	48,411.64
30-325-3000-00	MASS MEDICAID ROOM&BOARD	(5,430,697.00)	(4,207,506.10)
30-326-3000-00	MEDICAID MGD CARE ROOM & BOARD	(8,848.00)	(167,925.65)
Subtotal : None		(5,390,808.00)	(4,560,715.40)
Total [S2L1.6C1]	MassHealth Fee-for-Service	(5,390,808.00)	(4,560,715.40)
Group : [S2L1.8C1] Senior Care Options			
Subgroup : None			
S2L1.8	SCO Revenue	(38,487.00)	(15,904.00)
Subtotal : None		(38,487.00)	(15,904.00)
Total [S2L1.8C1]	Senior Care Options	(38,487.00)	(15,904.00)
Group : [S2L1.9C1] Care One			
Subgroup : None			
S2L1.9	OneCare Revenue	0.00	(18,251.00)
Subtotal : None		0.00	(18,251.00)
Total [S2L1.9C1]	Care One	0.00	(18,251.00)
Group : [S2L1.12C1] Medicaid Patient Paid Amount			
Subgroup : None			
30226	M'caid Resource income	0.00	(994,321.00)
Subtotal : None		0.00	(994,321.00)
Total [S2L1.12C1]	Medicaid Patient Paid Amount	0.00	(994,321.00)
Group : [S2L1.1C2] Ancillary-Private Pay			
Subgroup : None			
30-310-3200-00	PRIVATE PHARMACY	(24.00)	(765.36)
30-310-3230-00	PRIVATE LABS	(60.00)	(61.20)
30-310-3270-00	PRIVATE AIR FLUIDIZED RENTAL	0.00	(78.00)
30-310-3300-00	PRIVATE PT	(1,191.00)	0.00
30-310-3301-00	PRIVATE PT EVAL	(212.00)	0.00
30-310-3310-00	PRIVATE OT	(728.00)	0.00
30-310-3311-00	PRIVATE OT EVAL	(205.00)	0.00
30-310-3320-00	PRIVATE SPEECH	(458.00)	0.00
Subtotal : None		(2,878.00)	(904.56)
Total [S2L1.1C2]	Ancillary-Private Pay	(2,878.00)	(904.56)
Group : [S2L1.2C2] Ancillary-Commerical Managed Care			
Subgroup : None			
30-330-3200-00	INSURANCE PHARMACY	(42,443.00)	(20,260.17)
30-330-3210-00	INSURANCE IV THERAPY	(3,866.00)	(1,821.72)
30-330-3230-00	INSURANCE LABS	(3,203.00)	(1,786.48)
30-330-3250-00	INSURANCE X-RAY	(990.00)	(394.33)
30-330-3300-00	INSURANCE PT	(204,390.00)	(117,558.59)
30-330-3301-00	INSURANCE PT EVAL	(19,130.00)	(11,219.04)
30-330-3310-00	INSURANCE OT	(200,820.00)	(111,787.54)
30-330-3311-00	INSURANCE OT EVAL	(19,451.00)	(9,840.96)
30-330-3320-00	INSURANCE SPEECH	(25,415.00)	(12,128.68)
30-330-3321-00	INSURANCE ST EVAL	(5,128.00)	(1,437.44)
30-330-3342-00	INSURANCE CONT ADJ	485,874.00	274,858.20
30-335-3200-00	BC/BS PHARMACY	(17,130.00)	(3,953.92)
30-335-3210-00	BC/BS IV THERAPY	(1,164.00)	0.00
30-335-3230-00	BC/BS LABS	(1,948.00)	(53.20)
30-335-3250-00	BC/BS X-RAY	(69.00)	(67.00)
30-335-3300-00	BC/BS PT	(80,382.00)	(27,619.06)
30-335-3301-00	BC/BS PT EVAL	(7,440.00)	(2,328.48)
30-335-3310-00	BC/BS OT	(81,279.00)	(29,300.62)
30-335-3311-00	BC/BS OT EVAL	(7,491.00)	(2,460.24)
30-335-3320-00	BC/BS SPEECH	(10,743.00)	(3,238.40)
30-335-3321-00	BC/BS ST EVAL	(2,181.00)	(667.06)
30-335-3342-00	BC/BS CONT ADJ	206,683.00	68,891.98
30-340-3200-00	HARVARD PHARMACY	(3,394.00)	(6,034.00)
30-340-3230-00	HARVARD LABS	(208.00)	(20.40)
30-340-3250-00	HARVARD X-RAY	(138.00)	0.00
30-340-3300-00	HARVARD PT	(9,074.00)	(13,022.02)
30-340-3301-00	HARVARD PT EVAL	(850.00)	(1,270.08)
30-340-3310-00	HARVARD OT	(8,921.00)	(13,020.04)
30-340-3311-00	HARVARD OT EVAL	(856.00)	(1,230.12)
30-340-3320-00	HARVARD SPEECH	0.00	(2,015.70)
30-340-3321-00	HARVARD ST EVAL	0.00	(179.68)
30-340-3342-00	HARVARD CONT ADJ	23,440.00	36,792.04

30-345-3200-00	TUFTS PHARMACY	(25,880.00)	(29,246.48)
30-345-3210-00	TUFTS IV THERAPY	(1,479.00)	(380.92)
30-345-3230-00	TUFTS LABS	(3,854.00)	(4,228.02)
30-345-3250-00	TUFTS X-RAY	(510.00)	(971.00)
30-345-3300-00	TUFTS PT	(112,843.00)	(159,655.78)
30-345-3301-00	TUFTS PT EVAL	(11,476.00)	(15,029.28)
30-345-3310-00	TUFTS OT	(118,115.00)	(166,262.26)
30-345-3311-00	TUFTS OT EVAL	(11,308.00)	(14,556.42)
30-345-3320-00	TUFTS SPEECH	(10,204.00)	(13,421.40)
30-345-3321-00	TUFTS ST EVAL	(1,976.00)	(1,796.80)
30-345-3342-00	TUFTS CONT ADJ	297,646.00	405,548.36
Subtotal : None		(42,106.00)	(14,172.75)
Total [S2L1.2C2]	Ancillary-Commerical Managed Care	(42,106.00)	(14,172.75)

Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service

Subgroup : None

30-315-3200-00	MEDICARE PHARMACY	(194,510.00)	(169,129.64)
30-315-3210-00	MEDICARE IV THERAPY	(20,653.00)	(10,120.35)
30-315-3220-00	MEDICARE MED EQUIP	(2,780.00)	(1,217.52)
30-315-3230-00	MEDICARE LABS	(21,042.00)	(25,110.71)
30-315-3240-00	MEDICARE OXYGEN	(98.00)	0.00
30-315-3250-00	MEDICARE X-RAY	(6,692.00)	(6,035.00)
30-315-3270-00	MEDICARE AIR FLUIDIZED RENTAL	0.00	78.00
30-315-3300-00	MEDICARE PT	(799,598.00)	(878,883.36)
30-315-3301-00	MEDICARE PT EVAL	(73,536.00)	(71,971.20)
30-315-3310-00	MEDICARE OT	(816,462.00)	(895,789.02)
30-315-3311-00	MEDICARE OT EVAL	(73,449.00)	(70,116.84)
30-315-3320-00	MEDICARE SPEECH	(80,122.00)	(99,910.72)
30-315-3321-00	MEDICARE ST EVAL	(13,049.00)	(16,749.86)
30-315-3342-00	MEDICARE CONT ADJ OTHER	2,101,721.00	2,245,038.93
30-315-3384-00	MEDICARE PULMONARY FUNCTION	0.00	(12.00)
30-315-3388-00	MEDICARE EKG/ECG	0.00	(59.33)
30-315-4900-00	MEDICARE SEQ CONT ADJ	57,417.00	(116.32)
30-320-3300-00	MED B PT	(183,313.00)	(136,907.14)
30-320-3301-00	MED B PT EVALUATION	(10,414.00)	(11,642.40)
30-320-3310-00	MED B OT	(113,403.00)	(101,998.00)
30-320-3311-00	MED B OCCUPATIONAL THERAPY	(10,229.00)	(10,456.02)
30-320-3320-00	MED B SPEECH	(20,293.00)	(24,841.52)
30-320-3321-00	MED B ST EVAL	(4,133.00)	(5,344.04)
30-320-3342-00	MED B CONT ADJ OTHER	203,378.00	168,475.83
30-320-4900-00	MED B SEQUESTRATION	1,474.00	(2.00)
30-325-3200-00	MEDICAID PHARMACY	(22,871.00)	(10,385.52)
30-325-3210-00	MEDICAID IV THERAPY	(1,155.00)	0.00
30-325-3230-00	MEDICAID LABS	(216.00)	0.00
30-325-3300-00	MEDICAID PT	(2,403.00)	(6,023.50)
30-325-3301-00	MEDICAID PT EVAL	(851.00)	(635.04)
30-325-3310-00	MEDICAID OT	(3,181.00)	(4,260.50)
30-325-3311-00	MEDICAID OT EVAL	(651.00)	(410.04)
30-325-3320-00	MEDICAID SPEECH	458.00	(457.86)
30-325-3342-00	MEDICAID CONT ADJ OTHER	31,611.00	21,970.68
30-326-3200-00	MEDICAID MGD CARE PHARMACY	(13.00)	(543.05)
30-326-3342-00	MEDICAID MGD CARE CONT ADJ	13.00	219.64
Subtotal : None		(79,045.00)	(123,345.42)
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(79,045.00)	(123,345.42)

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

Subgroup : None

30-315-3028-00	MEDICARE HSS STIMULUS	0.00	(98,054.06)
30-325-3010-00	MEDICAID COVID TRANS ADD-ON	(35,050.00)	(3,120.00)
30-325-3028-00	COMM OF MASS STIMULUS	0.00	(388,000.00)
30-385-3790-00	OTHER MISCELLANEOUS INCOME	(683,676.00)	(6,008.21)
30-385-3791-00	Refundable Advance Revenue	0.00	(946,900.00)
Subtotal : None		(718,726.00)	(1,442,082.27)
Total [S2L3.2C1]	Endowment & Other Non Recoverable Revenue	(718,726.00)	(1,442,082.27)

Group : [S2L3.6C1] Prior Year Retroactive Revenue

Subgroup : None

30-310-3090-00	PRIVATE PY INCOME	(20,480.00)	(12,760.70)
30-315-3090-00	MEDICARE PY INCOME	(22,846.00)	14,928.16
30-325-3090-00	MEDICAID PY INCOME	(214,777.00)	(28,958.54)
30-326-3090-00	MEDICAID MGD CARE PY	0.00	(18,652.86)
30-330-3090-00	INSURANCE PY INCOME	587.00	(1,404.70)

30-345-3090-00	TUFTS PY INCOME	(2,918.00)	0.00
Subtotal : None		(260,434.00)	(46,848.64)
Total [S2L3.6C1]	Prior Year Retroactive Revenue	(260,434.00)	(46,848.64)
Group : [S2L3.7C1] Interest Income			
Subgroup : None			
30-380-3880-00	INTEREST INCOME	(40.00)	(43.40)
30-385-3880-00	OTHER INTEREST INCOME	(19.00)	(705.51)
Subtotal : None		(59.00)	(748.91)
Total [S2L3.7C1]	Interest Income	(59.00)	(748.91)
Group : [S3L1.1C1] Director of Nurses Salary			
Subgroup : None			
30-600-4000-00	S&W DIRECTOR	135,418.00	110,619.85
30-600-4000-10	S&W DIRECTOR COV	0.00	(36.00)
Subtotal : None		135,418.00	110,583.85
Total [S3L1.1C1]	Director of Nurses Salary	135,418.00	110,583.85
Group : [S3L1.7C1] Registered Nurses Salaries			
Subgroup : None			
30-600-4005-00	S&W ASSISTANT DIRECTOR	110,418.00	54,921.66
30-600-4051-00	S&W SUPERVISOR MEDICARE	60,711.00	68,931.98
30-600-4060-98	S&W RN BILL-OUT	0.00	8,761.33
30-600-4061-00	S&W RN MEDICARE	767,001.00	806,819.81
30-600-4061-10	S&W RN MEDICARE COV	0.00	(574.50)
30-600-4061-98	S&W RN MEDICARE BILL-OUT	0.00	1,771.27
30-600-4062-00	S&W ORIENTATION/ED RN	28,098.00	35,998.96
30-600-4073-00	S&W UNIT MANAGER	85,965.00	120,169.34
30-600-4073-10	S&W UNIT MANAGER COV	0.00	(1,094.16)
Subtotal : None		1,052,193.00	1,095,705.69
Total [S3L1.7C1]	Registered Nurses Salaries	1,052,193.00	1,095,705.69
Group : [S3L1.10C1] Registered Nurses Purchased Service Per Diem			
Subgroup : None			
30-600-6036-00	PURCHASED SERVICE RN	189,578.00	0.00
30-600-6037-00	PURCHASED SERVICE RN MEDICARE	103,692.00	135,309.17
Subtotal : None		293,270.00	135,309.17
Total [S3L1.10C1]	Registered Nurses Purchased Service Per Diem	293,270.00	135,309.17
Group : [S3L1.12C1] Licensed Practical Nurses Salary			
Subgroup : None			
30-600-4051-01	S&W LPN NURSING SUPERVISOR	70,297.00	19,887.91
30-600-4066-00	S&W LPN MEDICARE	876,188.00	1,047,491.41
30-600-4066-10	S&W LPN MEDICARE COV	0.00	(315.75)
30-600-4066-98	S&W LPN MEDICARE BILL-OUT	0.00	4,666.87
30-600-4068-00	S&W ORIENTATION/ED LPN	16,596.00	11,067.55
30-600-4068-50	S&W EDUC/CLASS LPN	3,892.00	3,051.19
30-600-4073-01	S&W LPN UNIT MANAGER	159,347.00	57,272.36
Subtotal : None		1,126,320.00	1,143,121.54
Total [S3L1.12C1]	Licensed Practical Nurses Salary	1,126,320.00	1,143,121.54
Group : [S3L1.15C1] Licensed Practical Nurses Purchased Service Per Diem			
Subgroup : None			
30-600-6046-00	PURCHASED SERVICE LPN MEDICARE	479,471.00	218,058.88
Subtotal : None		479,471.00	218,058.88
Total [S3L1.15C1]	Licensed Practical Nurses Purchased Service Per Diem	479,471.00	218,058.88
Group : [S3L1.17C1] Certified Nurses Aides Salaries			
Subgroup : None			
30-600-4071-00	S&W NURSES AIDE MEDICARE	1,642,897.00	1,799,978.21
30-600-4071-10	S&W NURSES AIDE MEDICARE COV	0.00	(702.00)
30-600-4071-98	S&W NA MEDICARE BILL-OUT	0.00	819.81
30-600-4072-00	S&W ORIENTATION/ED C.N.A.	6,212.00	18,115.41
Subtotal : None		1,649,109.00	1,818,211.43
Total [S3L1.17C1]	Certified Nurses Aides Salaries	1,649,109.00	1,818,211.43
Group : [S3L1.20C1] Certified Nurses Aides Purchased Service Per Diem			
Subgroup : None			
30-600-6055-00	PURCHASED SERVICE NA	237,917.00	0.00
30-600-6056-00	PURCHASED SERVICE NA MEDICARE	165,195.00	33,675.74
Subtotal : None		403,112.00	33,675.74
Total [S3L1.20C1]	Certified Nurses Aides Purchased Service Per Diem	403,112.00	33,675.74

Group : [S3L1.23C1] Nursing Education & Training

Subgroup : None

30-600-4062-50	S&W EDUC/CLASS RN	3,940.00	2,568.75
30-600-4072-50	S&W EDUC/CLASS CNA	1,884.00	3,119.53
Subtotal : None		5,824.00	5,688.28
Total [S3L1.23C1]	Nursing Education & Training	5,824.00	5,688.28

Group : [S3L2.1C1] Administration Salaries

Subgroup : [S3L2.1C1] Administrator Salaries

30-400-4001-00	S&W ADMINISTRATION	147,686.00	133,268.05
30-400-4001-10	S&W ADMINISTRATION COV	0.00	(559.44)
Subtotal [S3L2.1C1A] Administrator Salaries		147,686.00	132,708.61
Total [S3L2.1C1]	Administration Salaries	147,686.00	132,708.61

Group : [S3L2.7C1] Clerical Staff Salaries

Subgroup : None

30-400-4006-00	S&W RECEPTION	84,618.00	91,080.84
30-400-4007-00	S&W OFFICE	45,625.00	44,340.07
30-600-4083-00	S&W SCHEDULER	35,732.00	45,256.85
Subtotal : None		165,975.00	180,677.76
Total [S3L2.7C1]	Clerical Staff Salaries	165,975.00	180,677.76

Group : [S3L2.10C1] Clerical Staff Purchased Service

Subgroup : None

30-400-4010-98	S&W CLERICAL HO BILL-OUT	132,590.00	132,589.77
Subtotal : None		132,590.00	132,589.77
Total [S3L2.10C1]	Clerical Staff Purchased Service	132,590.00	132,589.77

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

Subgroup : None

30-400-4151-00	PAYROLL/BKKP SERVICE	44,925.00	49,848.28
30-400-4220-98	COMPUTER EXPENSE BILL-OUT	5,165.00	5,164.56
30-772-7799-00	MCARE MISC CONSOLIDATED BILLI	0.00	2,201.33
Subtotal : None		50,090.00	57,214.17
Total [S3L2.11C1]	Electronic Data Processing, Payroll & Bookkeep	50,090.00	57,214.17

Group : [S3L2.12C1] Office Supplies

Subgroup : None

30-400-4220-00	COMPUTER EXPENSE	61,836.00	59,286.19
30-400-4225-00	FIXED SOFTWARE EXPENSE	59,815.00	74,959.45
30-400-4240-00	PRINTING EXPENSE	826.00	6,772.48
30-400-4245-00	POSTAGE EXPENSE	1,127.00	1,697.65
30-400-4248-00	BANK CHARGES/FEEES	4,178.00	0.00
30-400-4250-00	OFFICE SUPPLIES & EXPENSE	21,825.00	21,949.75
Subtotal : None		149,607.00	164,665.52
Total [S3L2.12C1]	Office Supplies	149,607.00	164,665.52

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

Subgroup : None

30-400-4261-00	TELEPHONE	22,133.00	21,563.18
30-400-4263-00	TELEPHONE WIRELESS	2,263.00	2,430.01
Subtotal : None		24,396.00	23,993.19
Total [S3L2.13C1]	Telecommunications (e.g. Internet & Phone)	24,396.00	23,993.19

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

Subgroup : None

30-400-4270-00	TRAVEL/MILEAGE	0.00	61.94
Subtotal : None		0.00	61.94
Total [S3L2.15C1]	Travel, Conventions & Meetings	0.00	61.94

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

Subgroup : None

30-400-4295-00	ADVERTISING - HELP WANTED	91,045.00	74,452.37
Subtotal : None		91,045.00	74,452.37
Total [S3L2.16C1]	Advertising: Help Wanted	91,045.00	74,452.37

Group : [S3L2.17C1] Licenses & Dues: Patient Care Related Portion

Subgroup : None

30-400-4301-00	LICENSE DUES PT	17,549.00	15,131.43
Subtotal : None		17,549.00	15,131.43

Total [S3L2.17C1]	Licenses & Dues: Patient Care Related Portion	17,549.00	15,131.43
Group : [S3L2.18C1] Continuing Professional Education / Training & Development			
Subgroup : [S3L2.18C1A] Administration Education / Training			
30-400-4164-00	PROF SERVICE ED-ADMINISTRATOR	0.00	10,640.00
Subtotal [S3L2.18C1A]	Administration Education / Training	0.00	10,640.00
Total [S3L2.18C1]	Continuing Professional Education / Training & Development	0.00	10,640.00
Group : [S3L2.19C1] Accounting Services (not related to Appeals)			
Subgroup : None			
30-400-4325-00	ACCOUNTING	8,664.00	10,026.19
Subtotal : None		8,664.00	10,026.19
Total [S3L2.19C1]	Accounting Services (not related to Appeals)	8,664.00	10,026.19
Group : [S3L2.20C1] Insurance: Malpractice & General Liability			
Subgroup : None			
30-400-4452-00	INSURANCE LIABILITY & MALPRAC	100,794.00	83,837.89
Subtotal : None		100,794.00	83,837.89
Total [S3L2.20C1]	Insurance: Malpractice & General Liability	100,794.00	83,837.89
Group : [S3L2.22C1] Other A & G Expenses			
Subgroup : None			
30-400-4165-00	PROFESSIONAL SERVICES	35,369.00	45,901.79
30-400-4170-00	PURCHASED SERVICE FIXED	4,090.00	3,808.17
30-400-4259-00	MISCELLANEOUS EXPENSE	7,528.00	9,297.73
30-950-7730-00	PRIOR YEAR OTHER EXPENSE	17,499.00	0.00
Subtotal : None		64,486.00	59,007.69
Total [S3L2.22C1]	Other A & G Expenses	64,486.00	59,007.69
Group : [S3L2B.1C1] Advertising Marketing			
Subgroup : None			
30-400-4298-00	ADV/MARKETING PROMOTIONAL	8,278.00	16,876.02
Subtotal : None		8,278.00	16,876.02
Total [S3L2B.1C1]	Advertising Marketing	8,278.00	16,876.02
Group : [S3L2B.2C1] Licenses & Dues Not Patient Related to Resident Care			
Subgroup : None			
30-400-4302-00	LICENSE DUES NPT	1,613.00	0.00
Subtotal : None		1,613.00	0.00
Total [S3L2B.2C1]	Licenses & Dues Not Patient Related to Resident Care	1,613.00	0.00
Group : [S3L2B.3C1] Accounting: Appeal Service			
Subgroup : None			
30-400-4331-00	APPEAL FEES	240.00	0.00
Subtotal : None		240.00	0.00
Total [S3L2B.3C1]	Accounting: Appeal Service	240.00	0.00
Group : [S3L2B.6C1] Legal: Other			
Subgroup : None			
30-400-4330-00	LEGAL	66,128.00	15,518.40
Subtotal : None		66,128.00	15,518.40
Total [S3L2B.6C1]	Legal: Other	66,128.00	15,518.40
Group : [S3L2B.8C1] Management Company Fees			
Subgroup : None			
30-400-4160-00	MANAGEMENT FEE EXPENSE	735,608.00	684,215.20
Subtotal : None		735,608.00	684,215.20
Total [S3L2B.8C1]	Management Company Fees	735,608.00	684,215.20
Group : [S3L2B.10C1] Interest on Working Capital			
Subgroup : None			
30-400-4457-00	INTEREST WORKING CAPITAL	109,195.00	1,188.89
30-400-4519-00	INTEREST OTHER	86,150.00	22,000.00
Subtotal : None		195,345.00	23,188.89
Total [S3L2B.10C1]	Interest on Working Capital	195,345.00	23,188.89
Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest			
Subgroup : None			
30-400-4257-00	LATE CHARGES	2,644.00	73.52
30-400-4258-00	FINES & PENALTY	655.00	1,235.37
Subtotal : None		3,299.00	1,308.89

Total [S3L2B.11C1]	Fines, Late Fees, Penalties including Interest	3,299.00	1,308.89
Group : [S3L2B.14C1] Bad Debt Expenses			
Subgroup : None			
30-400-4499-00	BAD DEBT EXPENSE	144,302.00	125,869.31
Subtotal : None		144,302.00	125,869.31
Total [S3L2B.14C1]	Bad Debt Expenses	144,302.00	125,869.31
Group : [S3L2B.15C1] User Fee Assessment			
Subgroup : None			
30-400-4265-00	USER FEE	651,400.00	608,710.77
Subtotal : None		651,400.00	608,710.77
Total [S3L2B.15C1]	User Fee Assessment	651,400.00	608,710.77
Group : [S3L3.1C1] Staff Development Coordinator Salaries			
Subgroup : None			
30-600-4055-00	S&W STAFF DEVELOPMENT	0.00	24,508.69
30-600-4055-01	S&W LPN STAFF DEVELOPMENT	74,568.00	49,273.94
Subtotal : None		74,568.00	73,782.63
Total [S3L3.1C1]	Staff Development Coordinator Salaries	74,568.00	73,782.63
Group : [S3L3.5C1] Plant Operations: Salaires			
Subgroup : None			
30-510-4021-00	S&W MAINTENANCE	37,391.00	44,354.53
30-510-4042-00	S&W MAINTENANCE -SUPERVISOR	38,814.00	40,412.59
Subtotal : None		76,205.00	84,767.12
Total [S3L3.5C1]	Plant Operations: Salaires	76,205.00	84,767.12
Group : [S3L3.8C1] Plant Operations: Purchased Service			
Subgroup : None			
30-510-4167-00	PURCHASED SERVICE	116,957.00	102,492.35
30-510-4170-00	PURCHASED SERVICE - FIXED	60,504.00	63,340.42
Subtotal : None		177,461.00	165,832.77
Total [S3L3.8C1]	Plant Operations: Purchased Service	177,461.00	165,832.77
Group : [S3L3.9C1] Plant Operations: Supplies & Expenses			
Subgroup : None			
30-510-4251-00	SUPPLIES & EXPENSE	25,531.00	18,096.18
Subtotal : None		25,531.00	18,096.18
Total [S3L3.9C1]	Plant Operations: Supplies & Expenses	25,531.00	18,096.18
Group : [S3L3.10C1] Plant Operatins: Utilities			
Subgroup : None			
30-510-5121-00	ELECTRICITY	95,813.00	92,597.49
30-510-5123-00	WATER & SEWERAGE	124,954.00	70,098.92
30-510-5125-00	FUEL	1,632.00	1,744.45
30-510-5127-00	GAS	82,606.00	70,264.05
Subtotal : None		305,005.00	234,704.91
Total [S3L3.10C1]	Plant Operatins: Utilities	305,005.00	234,704.91
Group : [S3L3.13C1] Dietician: Salaries			
Subgroup : None			
30-520-4031-00	S&W DIETICIAN	86,296.00	16,511.87
30-520-4031-98	S&W DIETICIAN BILLOUT	(16,512.00)	(16,512.00)
52311	Salary Dietician	0.00	63,664.00
Subtotal : None		69,784.00	63,663.87
Total [S3L3.13C1]	Dietician: Salaries	69,784.00	63,663.87
Group : [S3L3.18C1] Dietary: Salaries			
Subgroup : None			
30-520-4032-00	S&W DIETARY	307,971.00	259,617.41
30-520-4034-00	S&W COOKS	145,108.00	141,420.82
30-520-4034-10	S&W COOKS COV	0.00	(819.28)
30-520-4042-00	S&W DIETARY SUPERVISOR	73,683.00	69,474.97
30-520-4042-10	S&W DIETARY SUPERVISOR COV	0.00	(1,327.20)
Subtotal : None		526,762.00	468,366.72
Total [S3L3.18C1]	Dietary: Salaries	526,762.00	468,366.72
Group : [S3L3.21C1] Dietary: Food			
Subgroup : None			
30-520-5220-00	FOOD	305,579.00	251,751.32
30-520-5223-00	DIETARY SUPPLEMENTS	18,529.00	13,491.79

Subtotal : None		324,108.00	265,243.11
Total [S3L3.21C1] Dietary: Food		324,108.00	265,243.11
Group : [S3L3.22C1] Dietary: Purchased Service			
Subgroup : None			
30-520-4167-00	PURCHASED SERVICE	2,614.00	0.00
30-520-4170-00	PURCHASED SERVICE - FIXED	3,260.00	3,518.33
Subtotal : None		5,874.00	3,518.33
Total [S3L3.22C1] Dietary: Purchased Service		5,874.00	3,518.33
Group : [S3L3.23C1] Dietary: Supplies & Expenses			
Subgroup : None			
30-520-4251-00	SUPPLIES & EXPENSE	40,789.00	30,453.51
30-520-4310-00	EMPLOYEE UNIFORMS	948.00	0.00
Subtotal : None		41,737.00	30,453.51
Total [S3L3.23C1] Dietary: Supplies & Expenses		41,737.00	30,453.51
Group : [S3L3.24C1] Housekeeping / Laundry: Salaries			
Subgroup : [S3L3.24C] Housekeeping Salries			
30-540-4042-00	S&W HOUSEKEEPING SUPERVISOR	18,247.00	25,636.81
30-540-4045-00	S&W HOUSEKEEPING	182,540.00	195,091.53
Subtotal [S3L3.24C1A] Housekeeping Salries		200,787.00	220,728.34
Subgroup : [S3L3.24C] Laundry Salaries			
30-530-4040-00	S&W LAUNDRY	111,844.00	96,566.58
Subtotal [S3L3.24C1E] Laundry Salaries		111,844.00	96,566.58
Total [S3L3.24C1] Housekeeping / Laundry: Salaries		312,631.00	317,294.92
Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense			
Subgroup : [S3L3.28C] Housekeeping Supplies & Expenses			
30-540-4251-00	SUPPLIES & EXPENSE	30,583.00	29,718.03
Subtotal [S3L3.28C1A] Housekeeping Supplies & Expenses		30,583.00	29,718.03
Subgroup : [S3L3.28C] Laundry Supplies & Expense			
30-530-4251-00	SUPPLIES & EXPENSE	10,038.00	3,514.09
Subtotal [S3L3.28C1E] Laundry Supplies & Expense		10,038.00	3,514.09
Total [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense		40,621.00	33,232.12
Group : [S3L3.29C1] Housekeepong / Laundry: Linen & Bedding			
Subgroup : None			
30-530-5340-00	LINEN & BEDDING	11,445.00	7,978.33
Subtotal : None		11,445.00	7,978.33
Total [S3L3.29C1] Housekeepong / Laundry: Linen & Bedding		11,445.00	7,978.33
Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries			
Subgroup : None			
30-600-4075-00	S&W MEDICAL RECORDS	74,718.00	67,558.05
30-600-4079-00	S&W WARD CLERK	15,830.00	593.67
30-600-4080-00	S&W CENTRAL SUPPLY	842.00	17,091.21
Subtotal : None		91,390.00	85,242.93
Total [S3L3.36C1] Unit Clerks & Medical Records: Salaries		91,390.00	85,242.93
Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries			
Subgroup : [S3L3.40C] MMQ Salaries			
30-600-4058-00	S&W MMQ	3,381.00	5,460.19
30-600-4058-01	S&W LPN MMQ	11,842.00	14,786.41
Subtotal [S3L3.40C1A] MMQ Salaries		15,223.00	20,246.60
Subgroup : [S3L3.40C] MDS Salaries			
30-600-4057-00	S&W MDS	99,548.00	99,764.11
30-600-4057-01	S&W LPN MDS	47,611.00	41,735.59
30-600-4057-98	S&W MDS BILL-OUT	0.00	457.70
Subtotal [S3L3.40C1E] MDS Salaries		147,159.00	141,957.40
Total [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation N		162,382.00	162,204.00
Group : [S3L3.48C1] Social Service Worker: Salaries			
Subgroup : None			
30-680-4106-00	S&W ADMIN & SOCIAL SERVICE	86,992.00	88,476.60
30-680-4107-00	S&W SOCIAL SERVICE MEDICARE	154,410.00	160,786.48

Subtotal : None		241,402.00	249,263.08
Total [S3L3.48C1]	Social Service Worker: Salaries	241,402.00	249,263.08
Group : [S3L3.51C1]	Social Service Worker: Purchased Service		
Subgroup : None			
30-650-6545-00	SOC SERV CONSULTANT	185.00	1,800.00
Subtotal : None		185.00	1,800.00
Total [S3L3.51C1]	Social Service Worker: Purchased Service	185.00	1,800.00
Group : [S3L3.62C1]	Direct Restorative Therapy: Consultants		
Subgroup : None			
30-650-6572-00	PT CONSULTANT	350.00	0.00
30-802-7800-00	MCARE THER PT	250,666.00	264,188.96
30-802-7810-00	MCARE THER OT	242,382.00	202,650.90
30-802-7820-00	MCARE THER ST	44,686.00	69,707.53
30-804-7800-00	MED B THER PT	69,241.00	55,196.02
30-804-7810-00	MEDB THER OT	44,283.00	41,423.57
30-804-7820-00	MED B THER ST	8,727.00	12,173.00
30-804-7825-00	MED B OTHER PT THERAPY	15,458.00	9,091.30
30-804-7826-00	MED B THER OTHER OT	13,285.00	4,793.10
30-804-7827-00	MED B THER OTHER SPEECH	1,647.00	1,146.53
30-806-7800-00	MCAID THER PT	564.00	1,936.52
30-806-7810-00	MCAID THER OT	684.00	1,034.33
30-806-7820-00	MCAID THER ST	190.00	180.04
30-808-7800-00	MGD THERAP PT	96,886.00	71,682.00
30-808-7810-00	MGD THERAP OT	92,144.00	69,894.24
30-808-7820-00	MGD THERAP ST	11,267.00	8,005.62
Subtotal : None		892,460.00	813,103.66
Total [S3L3.62C1]	Direct Restorative Therapy: Consultants	892,460.00	813,103.66
Group : [S3L3.64C1]	Recreational Therapy/Activities: Salaries		
Subgroup : None			
30-700-4042-00	S&W RECREATION SUPERVISOR	57,311.00	56,653.95
30-700-4042-10	S&W RECREATION SUPERVISOR COV	0.00	(154.29)
30-700-4111-00	S&W RECREATION	83,495.00	86,670.13
Subtotal : None		140,806.00	143,169.79
Total [S3L3.64C1]	Recreational Therapy/Activities: Salaries	140,806.00	143,169.79
Group : [S3L3.67C1]	Recreational Therapy/Activities: Purchased Service		
Subgroup : None			
30-700-5120-00	CABLE TV SERVICES	48,170.00	50,316.47
30-700-7045-00	PROGRAMS & ENTERTAINMENT	6,250.00	3,160.00
Subtotal : None		54,420.00	53,476.47
Total [S3L3.67C1]	Recreational Therapy/Activities: Purchased Serv	54,420.00	53,476.47
Group : [S3L3.68C1]	Recreational Therapy/Activities: Supplies & Expenses		
Subgroup : None			
30-700-4251-00	SUPPLIES & EXPENSE	3,385.00	2,447.77
Subtotal : None		3,385.00	2,447.77
Total [S3L3.68C1]	Recreational Therapy/Activities: Supplies & Expi	3,385.00	2,447.77
Group : [S3L3.80C1]	Variable Job Related Education		
Subgroup : None			
30-400-4256-00	EMPLOYEES EDUCATION	3,497.00	1,624.91
Subtotal : None		3,497.00	1,624.91
Total [S3L3.80C1]	Variable Job Related Education	3,497.00	1,624.91
Group : [S3L3.82C1]	Physician Services: Medical Director		
Subgroup : None			
30-650-6511-00	MEDICAL DIRECTOR	24,500.00	22,494.00
Subtotal : None		24,500.00	22,494.00
Total [S3L3.82C1]	Physician Services: Medical Director	24,500.00	22,494.00
Group : [S3L3.85C1]	Physician Services: Employee Physicals		
Subgroup : None			
30-650-6514-00	EMPLOYEE PHYSICALS	0.00	180.00
Subtotal : None		0.00	180.00
Total [S3L3.85C1]	Physician Services: Employee Physicals	0.00	180.00
Group : [S3L3.86C1]	Physician Services: Other		
Subgroup : None			
30-650-6540-00	PSYCHIATRIC CONSULT	1,595.00	520.00

Subtotal : None		1,595.00	520.00
Total [S3L3.86C1] Physician Services: Other		1,595.00	520.00

Group : [S3L3.87C1] Legend Drugs

Subgroup : None			
30-400-4211-00	HEP B/TB/FLU VACCINE	4,950.00	0.00
30-400-4500-00	MEDICAID SECONDARY BD EXP	1,240.00	0.00
30-770-7720-00	PRIVATE MED EQUIPMENT	1,827.00	2,323.50
30-770-7990-00	PRIV ANCIL ROUTINE/COMPLEX	3,416.00	0.00
30-772-7700-00	MCARE ANCIL PHARMACY	179,643.00	166,759.23
30-772-7720-00	MCARE ANCIL MED EQUIP	964.00	11,858.97
30-772-7730-00	MCARE ANCI LABS	22,930.00	27,067.85
30-772-7740-00	MCARE ANCIL OXYGEN	980.00	0.00
30-772-7750-00	MCARE ANCIL X-RAY	8,740.00	9,648.07
30-772-7760-00	MCARE ANCIL AMBULANCE	33,087.00	30,187.67
30-772-7770-00	MCARE AIR FLUIDIZED THERAPY	0.00	114.07
30-772-7982-00	MCARE ANCI OTHER IMAGING	2,789.00	3,120.00
30-772-7988-00	MCARE EKG/ECG	0.00	51.06
30-772-7990-00	MCARE ANCI ROUTINE/CMPLX	12,806.00	11,621.03
30-774-7799-00	MEDB ANCIL MISC	500.00	204.82
30-774-7982-00	MEDB ANCIL OTHER IMAGING	97.00	0.00
30-776-7700-00	MCAID ANCIL PHARMACY	16,853.00	8,965.44
30-776-7720-00	MCAID ANCIL MED EQUIP	3,063.00	5,632.47
30-776-7730-00	MCAID ANCIL LAB	174.00	0.00
30-776-7750-00	MCAID ANCIL X-RAY	10.00	0.00
30-776-7760-00	MCAID ANCIL AMBULANCE	0.00	424.00
30-778-7700-00	MGD ANCIL PHARMACY	79,557.00	54,579.99
30-778-7720-00	MGD ANCIL MED EQUIP	1,616.00	55.26
30-778-7730-00	MGD ANCIL LABS	8,339.00	6,088.10
30-778-7750-00	MGD ANCIL X-RAY	1,914.00	1,566.33
30-778-7760-00	MGD ANCIL AMBULANCE	0.00	776.99
30-778-7770-00	MGD AIR FLUIDIZED THERAPY	0.00	277.22
30-778-7990-00	MGD ANCIL ROUTINE/CMPLX	1,485.00	0.00
30-900-9999-00	EXTRAORDINARY	0.00	(6,299.00)
Subtotal : None		386,980.00	335,023.07
Total [S3L3.87C1] Legend Drugs		386,980.00	335,023.07

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

Subgroup : None			
30-600-6075-00	SUPPLIES NURSING MEDICARE	238,152.00	230,630.23
30-650-6560-00	OT SUPPLIES	149.00	0.00
30-650-6580-00	PT SUPPLIES	727.00	0.00
30-860-8030-00	COVID 19 EXPENSES	183,968.00	554,485.43
Subtotal : None		422,996.00	785,115.66
Total [S3L3.89C1] House Supplies Not Resold		422,996.00	785,115.66

Group : [S3L3.92C1] Pharmacy Consultant

Subgroup : None			
30-650-6530-00	PHARMACY CONSULT	12,620.00	13,121.00
Subtotal : None		12,620.00	13,121.00
Total [S3L3.92C1] Pharmacy Consultant		12,620.00	13,121.00

Group : [S3L4.1C1] Depreciaton

Subgroup : [S3L4.1C1]Improvements Depreciation			
30-450-4568-00	DEPRECIATION IMPROVEMENTS LAND	0.00	56,609.00
Subtotal [S3L4.1C1B] Improvements Depreciation		0.00	56,609.00

Subgroup : [S3L4.1C1]Equipment Depreciation

30-450-4570-00	DEPRECIATION EQUIPMENT	18,360.00	11,518.00
30-450-4575-00	DEPRECIATION EQUIPMENT & COMP	3,060.00	5,856.00
Subtotal [S3L4.1C1C] Equipment Depreciation		21,420.00	17,374.00

Subgroup : [S3L4.1C1]Software Depreciaton

30-450-4547-00	DEPRECIATION SOFTWARE	524.00	1,424.50
Subtotal [S3L4.1C1D] Software Depreciaton		524.00	1,424.50

Total [S3L4.1C1] Depreciaton		21,944.00	75,407.50
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Group : [S3L4.6C1] Building Insurance Expense-SNF-CR

Subgroup : None			
30-450-4590-00	INSURANCE BUILDING & EQUIPMENT	18,817.00	18,412.76
Subtotal : None		18,817.00	18,412.76

Total [S3L4.6C1]	Building Insurance Expense-SNF-CR	18,817.00	18,412.76
Group : [S3L4.8C1]	Real Estate Tax Expense-SNF-CR		
Subgroup : None			
30-450-4510-00	REAL ESTATE TAXES	125,145.00	60,130.55
Subtotal : None		125,145.00	60,130.55
Total [S3L4.8C1]	Real Estate Tax Expense-SNF-CR	125,145.00	60,130.55
Group : [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR		
Subgroup : None			
30-400-4252-00	EQUIPMENT LEASE/RENT	26,628.00	19,298.67
30-450-4538-00	RENT EQUIPMENT	266.00	0.00
Subtotal : None		26,894.00	19,298.67
Total [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR	26,894.00	19,298.67
Group : [S3L4.14C1]	Real Poperty Rent Expense-SNF-CR		
Subgroup : None			
30-450-4535-00	RENT / MORTGAGE	1,725,857.00	1,821,788.79
30-450-4545-00	AMORT LEASE COSTS	0.00	1,572.82
Subtotal : None		1,725,857.00	1,823,361.61
Total [S3L4.14C1]	Real Poperty Rent Expense-SNF-CR	1,725,857.00	1,823,361.61
Group : [CLA-53.01]	LA-Group Health/Life		
Subgroup : None			
30-400-4415-00	HEALTH INSURANCE	82,107.00	200,575.29
30-400-4417-00	DENTAL INSURANCE	2,896.00	(831.06)
30-400-4418-00	VISION INSURANCE	(12.00)	(61.82)
Subtotal : None		84,991.00	199,682.41
Total [CLA-53.01]	LA-Group Health/Life	84,991.00	199,682.41
Group : [CLA-53.02]	LA-Employee Pensions		
Subgroup : None			
30-400-4336-00	401K EXPENSE	17,410.00	16,272.18
Subtotal : None		17,410.00	16,272.18
Total [CLA-53.02]	LA-Employee Pensions	17,410.00	16,272.18
Group : [CLA-53.03]	LA-Employee Benefits		
Subgroup : None			
30-400-4320-00	CORI CHECKS/BACKGROUND	3,876.00	4,089.53
30-400-4337-00	EMPLOYEE BENEFIT	9,197.00	8,093.42
30-540-4310-00	EMPLOYEE UNIFORMS	769.00	0.00
30-860-8035-00	S&W COVID 19 EXPENSES	0.00	5,582.62
Subtotal : None		13,842.00	17,765.57
Total [CLA-53.03]	LA-Employee Benefits	13,842.00	17,765.57
Group : [CLA-53.04]	LA-Payroll Taxes		
Subgroup : None			
30-400-4400-00	PAYROLL TAXES	462,320.00	473,699.34
30-400-4406-00	MA EMPLOYER MEDICAL LEAVE	37,869.00	35,665.14
Subtotal : None		500,189.00	509,364.48
Total [CLA-53.04]	LA-Payroll Taxes	500,189.00	509,364.48
Group : [CLA-53.05]	LA-Workers Comp		
Subgroup : None			
30-400-4425-00	WORKERS COMP INSURANCE	106,322.00	94,065.00
Subtotal : None		106,322.00	94,065.00
Total [CLA-53.05]	LA-Workers Comp	106,322.00	94,065.00
	NET (INCOME) LOSS	0.00	0.00
	Sum of Account Groups	0.00	0.00

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