

Client: **A135583 - Bear Hill Nursing Home**
Engagement: **MDMC 2022 - Bear Hill Healthcare LLC**
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 : [1] Balance Sheet						
Subgroup : None						
1010	Chase - 8669	26,975.39	100,882.02		0.00	100,882.02
1020	Cash Pna	51,106.31	71,452.11		0.00	71,452.11
1040	Cash Payroll	(24,807.99)	(24,151.50)		0.00	(24,151.50)
1050	Cash Care Cost	0.01	8,012.62		0.00	8,012.62
1070	Credit Card Cash	10,661.34	0.00		0.00	0.00
1120	Bank Hapoalim 4800	592,714.56	(198,646.78)		0.00	(198,646.78)
112B	Bank Hapoalim 6912	2,099.21	82.80		0.00	82.80
1151	Merrill Lynch Securities	0.00	3,066,236.67		0.00	3,066,236.67
1160	Cash Merrill Lynch	3,100,000.00	149,012.86		0.00	149,012.86
120A	A/r Private	698,990.39	585,752.98		0.00	585,752.98
120B	A/r Medicaid	828,829.52	1,146,831.85		0.00	1,146,831.85
120C	A/r Hospice	64,511.93	180,474.34		0.00	180,474.34
120D	A/r Medicare Part A	3,666,276.54	815,985.78		0.00	815,985.78
120E	A/r Hmo	219,137.19	340,649.22		0.00	340,649.22
120G	A/r Income	(8,273.00)	127,523.60		0.00	127,523.60
120H	A/r Medicare Part B	32,554.03	28,501.34		0.00	28,501.34
120I	A/r Veterans	79,143.36	82,765.08		0.00	82,765.08
122A	A/r Private Therapy	2,376.61	1,075.15		0.00	1,075.15
125D	A/r Medicare A Bad Debts	(10,736.00)	9,062.29		0.00	9,062.29
1260	MISCELLANEOUS RECEIVABLE	0.00	2,076,558.00		0.00	2,076,558.00
1270	Loans & Exchanges	(1,433.21)	(8,111.90)		0.00	(8,111.90)
127B	L&E Concord	0.00	(38,635.81)		0.00	(38,635.81)
127E	L&E Gwynedd HC	0.00	(470,000.00)		0.00	(470,000.00)
127G	L&e Centennial	2,491.00	2,491.00		0.00	2,491.00
1280	Allowance For Bad Debt	(148,023.96)	(517,800.00)		0.00	(517,800.00)
1500	Prepaid Insurance	28,693.72	3,550.70		0.00	3,550.70
1550	Prepaid Expenses	0.00	21,904.00		0.00	21,904.00
1640	Equipment	113,710.72	142,127.43		0.00	142,127.43
164A	Equipment COVID	5,067.07	0.00		0.00	0.00
1660	Improvements	63,312.50	71,695.76		0.00	71,695.76
1680	Construction In Progress	0.00	95,651.88		0.00	95,651.88
1750	Accumulated Depreciation	(25,622.00)	(56,808.00)		3,585.00	(53,223.00)
				CAIDJE - 3	3,585.00	
2000	Accounts Payable	(2,141,301.99)	(1,467,808.29)		0.00	(1,467,808.29)
2040	Ome	0.00	(2,625.54)		0.00	(2,625.54)
2050	Patient Funds Payable	(51,106.40)	(74,294.91)		0.00	(74,294.91)
2070	Private Ar Credit Balance	(2,363.53)	(23,366.00)		0.00	(23,366.00)
2080	Resident Refund Account	(8,649.28)	(34,434.98)		0.00	(34,434.98)
208H	Resident Refund 2	(35,450.01)	(36,689.37)		0.00	(36,689.37)
2200	ACCRUED EXPENSES	(601,217.00)	(649,673.00)		0.00	(649,673.00)
2330	Pa Withholding	0.00	(66.17)		0.00	(66.17)
233B	Nj Withholding	0.00	(108.77)		0.00	(108.77)
2340	Sui Payable	0.00	(7,521.52)		0.00	(7,521.52)
2360	Pensions Withheld	111,801.16	(10,125.95)		0.00	(10,125.95)
236A	401K Loan	(117,375.48)	0.00		0.00	0.00
2400	DUE TO MEDICARE	(471,562.63)	0.00		0.00	0.00
2430	Due To Member	(92,265.00)	5,893.00		0.00	5,893.00
2450	Due From Old Owner	122,867.25	0.00		0.00	0.00
2490	Due To/from Landlord	379,366.87	379,366.87		0.00	379,366.87
249A	Due To Old Owner (residen	(0.60)	(0.60)		0.00	(0.60)
2520	Loc Bhi	0.00	(700,000.00)		0.00	(700,000.00)
2530	LOC Merrill Lynch	(550,000.00)	(1,484,284.43)		0.00	(1,484,284.43)
2900	Capital	(2,947,641.55)	(3,447,843.77)		0.00	(3,447,843.77)
CLA-ACCUM DPR ACCUM DEPR IMPRV		(3,166.00)	0.00		(3,585.00)	(3,585.00)
				CAIDJE - 3	(3,585.00)	
Subtotal : None		2,961,691.05	260,542.06		0.00	260,542.06
Total [1] Balance Sheet		2,961,691.05	260,542.06		0.00	260,542.06
Group : [2] Income Statement						
Subgroup : None						
300A	Routine Revenue Private	(2,934,745.87)	(2,833,115.00)		0.00	(2,833,115.00)
300B	Routine Revenue Medicaid	(5,354,724.42)	(6,948,357.19)		1,440,061.00	(5,508,296.19)
				CAIDJE - 1	1,440,061.00	
300B.00	Routine Revenue Medicaid	(311,778.00)	0.00		0.00	0.00
300B1	Resource Revenue	(1,481,422.00)	0.00		(1,440,061.00)	(1,440,061.00)
				CAIDJE - 1	(1,440,061.00)	
300C	Routine Revenue Hospice	(262,721.72)	(838,630.30)		0.00	(838,630.30)
300D	Routine Rev Medicare A	(4,571,378.80)	(4,769,950.14)		0.00	(4,769,950.14)
300E	Routine Revenue Hmo	(881,131.83)	(770,123.62)		705,947.00	(64,176.62)
				CAIDJE - 4	705,947.00	
300E.00	Routine Revenue Hmo	0.00	0.00		(705,947.00)	(705,947.00)
				CAIDJE - 4	(705,947.00)	
300H	Prior Period Medicaid Rev	0.00	422.11		0.00	422.11
300I	Prior Period Revenue Hmo	(455.58)	(3,261.61)		0.00	(3,261.61)
300J	Routine Revenue Veterans	(95,619.25)	(117,477.42)		0.00	(117,477.42)
3060	Stimulus	(334,222.43)	(49,864.85)		0.00	(49,864.85)
3070	STIMULUS STATE	128,998.50	(464,277.84)		0.00	(464,277.84)
3075	ERTC	(3,167,096.00)	(2,076,558.00)		0.00	(2,076,558.00)
30750	ERTC	0.00	(1,018,174.29)		0.00	(1,018,174.29)
3080	ERTC	0.00	1,018,174.00		0.00	1,018,174.00

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		12/31/2021	12/31/2022			12/31/2022
320B	Physical Therapy Mcaid	(6,459.19)	(3,935.12)		0.00	(3,935.12)
320C	Physical Therapy Hospice	0.00	(62.12)		0.00	(62.12)
320D	Pt Medicare Part A	(494,587.69)	(444,219.68)		0.00	(444,219.68)
320E	Physical Therapy Hmo	(160,694.02)	(118,551.27)		0.00	(118,551.27)
320H	Pt Medicare Part B	(216,309.66)	(147,508.71)		0.00	(147,508.71)
320I	Pt Veterans	(5,463.92)	(1,647.92)		0.00	(1,647.92)
321B	C/a Pt Mcaid	3,811.58	8,328.82		0.00	8,328.82
321C	C/a Pt Hospice	0.00	81.79		0.00	81.79
321D	C/a Pt Medicare Part A	494,587.69	444,219.68		0.00	444,219.68
321E	C/a Pt Hmo	109,869.39	88,649.25		0.00	88,649.25
321I	C/a Pt Veterans	5,463.92	1,647.92		0.00	1,647.92
322B	Occup Therapy Medicaid	(6,648.12)	(2,747.19)		0.00	(2,747.19)
322D	Ot Medicare Part A	(384,894.38)	(378,292.85)		0.00	(378,292.85)
322E	Occup Therapy Hmo	(124,779.76)	(106,470.44)		0.00	(106,470.44)
322H	Ot Medicare Part B	(112,377.71)	(66,461.33)		0.00	(66,461.33)
322I	Ot Veterans	(4,430.57)	(718.00)		0.00	(718.00)
323B	C/a Ot Mcaid	5,144.03	4,402.55		0.00	4,402.55
323D	C/a Ot Mcare Part A	384,894.38	378,292.85		0.00	378,292.85
323E	C/a Ot Hmo	101,470.43	86,289.73		0.00	86,289.73
323I	C/a Ot Veterans	4,430.57	718.00		0.00	718.00
324B	Speech Therapy Medicaid	(9,217.40)	(1,475.46)		0.00	(1,475.46)
324D	St Medicare Part A	(136,062.04)	(77,707.31)		0.00	(77,707.31)
324E	Speech Therapy Hmo	(69,384.24)	(28,365.43)		0.00	(28,365.43)
324H	St Medicare Part B	(113,444.49)	(62,855.76)		0.00	(62,855.76)
324I	St Veterans	(5,990.77)	(1,644.79)		0.00	(1,644.79)
325B	C/a St Mcaid	7,358.10	4,201.26		0.00	4,201.26
325D	C/a St Mcare Part A	136,062.04	77,707.31		0.00	77,707.31
325E	C/a St Hmo	45,057.79	15,995.45		0.00	15,995.45
325I	C/a St Veterans	5,990.77	1,644.79		0.00	1,644.79
3300	Pharmacy	0.00	(368,104.02)		0.00	(368,104.02)
3310	C/a Pharmacy	0.00	366,485.88		0.00	366,485.88
3500	Interest Income	(188.56)	(46,352.53)		0.00	(46,352.53)
3540	Misc. Income	(795.37)	(9.00)		0.00	(9.00)
3800	Other Rev - Beauty Parlor	0.00	(3.00)		0.00	(3.00)
3850	Other Rev - Miscellaneous	(301,194.04)	(301,442.98)		0.00	(301,442.98)
4000	Nursing Admin Salaries	0.00	60,761.56		0.00	60,761.56
4300	Don Salaries	226,177.70	354,660.00		0.00	354,660.00
430A	Adon Salaries	0.00	67,183.23		0.00	67,183.23
430B	Staff Development	156,050.70	27,002.35		0.00	27,002.35
4400	Nursing Salaries - Rn	1,301,794.40	1,091,992.08		0.00	1,091,992.08
4405	MMQ Salaries	228,040.00	0.00		0.00	0.00
4410	Nursing Salaries - Lpn	1,154,400.43	1,501,668.78		0.00	1,501,668.78
4420	Nursing Salaries - Cna's	2,450,534.18	2,698,191.39		0.00	2,698,191.39
4430	Contracted Rn	65,775.66	307,072.31		0.00	307,072.31
4440	Contracted Lpn	297,102.92	661,191.56		0.00	661,191.56
4450	Contracted Cna	80,642.23	479,128.18		0.00	479,128.18
4870	Guaranteed Payment-2	(577,735.00)	(200,362.00)		0.00	(200,362.00)
5010	Physical Therapy Salaries	0.00	384,631.82		0.00	384,631.82
5100	Salaries Therapy	1,084,652.27	211,511.68		0.00	211,511.68
510A	Physical Therapist Salari	0.00	158,387.27		0.00	158,387.27
510B	Occupational Therapist Sa	0.00	95,784.91		0.00	95,784.91
510C	Speech Therapist Salaries	0.00	7,269.94		0.00	7,269.94
5600	Pharmacy Prescription	177,847.17	248,833.95		0.00	248,833.95
5610	Pharmacy Otc Drugs	7,044.63	9,943.39		0.00	9,943.39
5620	Pharmacy Contr.svc/consul	13,189.00	13,801.50		0.00	13,801.50
5700	IV Prescription	228.03	0.00		0.00	0.00
5710	Food Supplements	25,076.92	7,713.73		0.00	7,713.73
5760	X-ray	9,209.37	7,843.93		0.00	7,843.93
5770	Laboratory	41,341.97	51,017.48		0.00	51,017.48
577A	Covid testing	0.00	142,600.00		0.00	142,600.00
5780	Outpatient Pps Doctor	6,969.59	5,250.52		0.00	5,250.52
5790	Physician Services	1,262.90	683.68		0.00	683.68
5800	Non Emergency Transport	25,425.33	39,801.21		0.00	39,801.21
5810	Routine Resident Supplies	854.99	0.00		0.00	0.00
5820	Nursing Supplies	1,181.04	1,499.54		0.00	1,499.54
5830	Med. Supp. Routine Supp.	146,686.72	171,104.15		0.00	171,104.15
583A	Medical Supplies-COVID	67,890.73	8,656.90		0.00	8,656.90
5850	Med. Supp. Oxygen	2,818.02	2,826.35		0.00	2,826.35
5950	Medical Director	38,845.36	36,000.00		0.00	36,000.00
5990	Barber & Beauty	27.60	0.00		0.00	0.00
6000	Medical Records	3,225.00	(106.00)		0.00	(106.00)
6200	Activities Salaries	178,160.99	199,104.79		0.00	199,104.79
620A	Misc. Resident Expenses	0.00	(100.00)		0.00	(100.00)
6210	Activities Contracted Svc	3,725.00	5,425.00		0.00	5,425.00
6220	Activities Supplies	7,777.71	13,818.16		0.00	13,818.16
6250	Cable	20,741.66	22,919.10		0.00	22,919.10
6260	Recreation Exchange	0.00	(275.00)		0.00	(275.00)
6400	Social Svc. Salaries	76,575.23	102,324.60		0.00	102,324.60
6410	Social Svc. Contr.svc	102,178.53	50,212.50		0.00	50,212.50
6600	Dietary Salaries	424,850.81	335.87		0.00	335.87
6600.00	Dietary Salaries	65,392.00	0.00	CAIDJE - 2	(0.00)	0.00
				CAIDJE - 2	(0.00)	0.00

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		12/31/2021	12/31/2022			12/31/2022
6610	Contracted Dietary	259,625.35	1,080,616.10		0.00	1,080,616.10
6620	Dietary Supplies	23,492.19	14,716.86		0.00	14,716.86
662A	Dietary supplies - Covid	21,681.84	784.24		0.00	784.24
6670	Dietary	289,701.71	1,096.62		0.00	1,096.62
6810	Laundry Contr. Svc. (701)	5,757.33	5,956.01		0.00	5,956.01
6820	Laundry Supplies	384.88	654.15		0.00	654.15
7000	Hskpng Salaries	543,745.37	625,000.84		0.00	625,000.84
7020	Hskpng Supplies	40,331.20	20,588.95		0.00	20,588.95
702A	Housekeeping Supplies-COV	7,060.31	1,476.00		0.00	1,476.00
7050	Central Supply Salaries	0.00	9,616.00		0.00	9,616.00
7200	Maintenance Salaries	141,453.63	175,103.43		0.00	175,103.43
7210	Maint. Contr. Svc.	8,718.00	8,809.31		0.00	8,809.31
7220	Maint. Supplies	12,337.19	23,753.81		0.00	23,753.81
7280	Maint. Repairs	24,129.73	101,639.32		0.00	101,639.32
7300	Rent	1,328,128.20	1,344,256.75		0.00	1,344,256.75
7350	Plant Equip. Rental	19,136.22	11,916.60		0.00	11,916.60
7400	Plant Ops Gas	62,770.09	77,886.04		0.00	77,886.04
7410	Plant Ops Water/sewer	111,815.87	115,726.54		0.00	115,726.54
7420	Plant Ops Electric	176,294.74	192,395.54		0.00	192,395.54
7430	Plant Ops Property Ins.	26,400.00	32,507.00		0.00	32,507.00
7440	Plant Ops Real Estate Tax	162,569.78	201,912.64		0.00	201,912.64
7450	Plant Extermination	3,891.96	3,440.92		0.00	3,440.92
7460	Plant Ops Garbage Removal	18,420.00	21,823.58		0.00	21,823.58
746A	Plant Ops Medical Waste	940.00	144.00		0.00	144.00
7470	Plant Ops Fire/safe Joint	6,325.19	15,770.55		0.00	15,770.55
7480	Plant Ops Bldng/grnd Upkp	85,040.00	103,609.00		0.00	103,609.00
7500	BAD DEBTS	0.00	298,788.59		0.00	298,788.59
8000	Admin&general Salaries	483,996.99	576,799.56		0.00	576,799.56
800A	Salaries - Administrator	193,975.89	244,303.74		0.00	244,303.74
8010	Admin. Consultant	249,685.14	433,531.81		0.00	433,531.81
801B	Admin. Mgmt-1 Monthly	120,000.00	120,000.00		0.00	120,000.00
801C	Admin. Mgmt-2 Monthly	120,000.00	120,000.00		0.00	120,000.00
801D	Admin. consultant covid	9,700.00	24,300.00		0.00	24,300.00
801E	Admin. Mgmt-1	883,755.75	163,816.41		0.00	163,816.41
801F	Admin. Mgmt-2	316,560.75	731,011.41		0.00	731,011.41
8020	Admin&gen. Office Supplie	69,369.11	67,068.14		0.00	67,068.14
802A	Office Expense	0.00	31,162.00		0.00	31,162.00
8030	Admin&gen. Recruitment	35,300.48	50,609.32		0.00	50,609.32
8040	Admin&gen. Training/ed.	131.00	991.76		0.00	991.76
804A	Admin&gen. Clinical Train	5,785.74	(400.00)		0.00	(400.00)
8050	Admin&gen. Licenses&dues	17,877.90	20,369.36		0.00	20,369.36
8060	Admin&gen. Clinical Consu	11,665.50	27,784.55		0.00	27,784.55
8070	Contr. Clerical	5,578.08	24,927.04		0.00	24,927.04
8100	Promotional Advert.	78,842.20	85,099.10		0.00	85,099.10
8130	Admin&gen. Bank Svc Chrg	12,714.31	19,470.80		0.00	19,470.80
8140	Admin&gen. Auto And Trave	13,147.25	31,859.75		0.00	31,859.75
8150	Admin&gen. Telephone	13,686.37	6,727.12		0.00	6,727.12
8160	Admin&gen. Liability Ins.	129,600.00	212,982.28		0.00	212,982.28
8170	Contributions	4,275.00	8,300.00		0.00	8,300.00
8180	Admin&gen. Legal Fees	31,687.99	39,637.68		0.00	39,637.68
818A	Admin&gen. Corp Complianc	13,572.00	13,915.00		0.00	13,915.00
8190	Admin&gen. Acctng Fees	59,069.00	80,891.00		0.00	80,891.00
8200	Admin&gen. Other Prof.fee	0.00	100.00		0.00	100.00
8210	Admin&gen. Fiscal Service	39,404.80	10,225.83		0.00	10,225.83
8220	Data Processing	131,830.14	178,144.30		0.00	178,144.30
8230	Admin&gen. Postage	6,030.93	3,895.29		0.00	3,895.29
8240	Admin&gen. Background Ck	3,917.79	3,877.24		0.00	3,877.24
829A	Bad Debts - Private	78,648.64	0.00		0.00	0.00
829H	Bad Debts Part A	22,780.00	4,880.00		0.00	4,880.00
830A	Payroll Taxes - Fica Exp	641,837.77	647,552.10		0.00	647,552.10
830B	Payroll Taxes - Fui Exp	10,205.60	12,111.44		0.00	12,111.44
830C	Payroll Taxes - Sui Exp	155,732.58	43,215.30		0.00	43,215.30
830D	MASS - Pass Through Entit	225,000.00	32,000.00		0.00	32,000.00
8310	Empben Hlth,dent,life Ins	615,096.30	430,770.91		0.00	430,770.91
831A	Employee Benefits	31,014.95	57,179.96		0.00	57,179.96
831C	Employee Supp. Insurance	0.00	(5,540.02)		0.00	(5,540.02)
831E	401K Loan	(4,275.77)	0.00		0.00	0.00
831F	Tuition reimbursement	17,065.18	12,150.00		0.00	12,150.00
831G	FSA	0.00	(816.17)		0.00	(816.17)
8320	Emp.ben. Workers Comp.	130,824.00	138,474.00		0.00	138,474.00
832A	Employee Uniforms	3,249.00	7,596.50		0.00	7,596.50
832B	Emp.ben. Year End	0.00	4,110.40		0.00	4,110.40
8400	Depreciation	21,253.00	29,170.00		(3,585.00)	25,585.00
8400.00	Depreciation	0.00	0.00	CAIDJE - 3	(3,585.00)	
					3,585.00	3,585.00
				CAIDJE - 3	3,585.00	
8610	Interest	3,299.63	20,746.88		0.00	20,746.88
950B	NJ Bait Tax	0.00	130,000.00		0.00	130,000.00
9520	User Fee	843,884.03	861,805.88		0.00	861,805.88
9990	Suspense	500.00	(3,545.75)		0.00	(3,545.75)
Subtotal : None		(2,961,691.05)	(260,542.06)		0.00	(260,542.06)
Total [2] Income Statement		(2,961,691.05)	(260,542.06)		0.00	(260,542.06)

Tickmarks

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Client: **A135583 - Bear Hill Nursing Home**
Engagement: **MDMC 2022 - Bear Hill Healthcare LLC**
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			
1010	Chase - 8669	100,882.02	26,975.39
1020	Cash Pna	71,452.11	51,106.31
1040	Cash Payroll	(24,151.50)	(24,807.99)
1050	Cash Care Cost	8,012.62	0.01
1070	Credit Card Cash	0.00	10,661.34
1120	Bank Hapoalim 4800	(198,646.78)	592,714.56
112B	Bank Hapoalim 6912	82.80	2,099.21
1160	Cash Merrill Lynch	149,012.86	3,100,000.00
Subtotal : None		106,644.13	3,758,748.83
Total [S6L1.1C1]	Cash and Cash Equivalents	106,644.13	3,758,748.83
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A] A/ R Self-Pay Patients (Private)			
120A	A/r Private	585,752.98	698,990.39
122A	A/r Private Therapy	1,075.15	2,376.61
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		586,828.13	701,367.00
Subgroup : [S6L1.5C1A/R Managed Care Patients (Private)]			
120E	A/r Hmo	340,649.22	219,137.19
120G	A/r Income	127,523.60	(8,273.00)
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		468,172.82	210,864.19
Subgroup : [S6L1.5C1A/r Medicare Non Managed Care]			
120D	A/r Medicare Part A	815,985.78	3,666,276.54
120H	A/r Medicare Part B	28,501.34	32,554.03
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		844,487.12	3,698,830.57
Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care]			
120B	A/r Medicaid	1,146,831.85	828,829.52
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care		1,146,831.85	828,829.52
Subgroup : [S6L1.5C1A/R Other Public Patients]			
120C	A/r Hospice	180,474.34	64,511.93
120I	A/r Veterans	82,765.08	79,143.36
Subtotal [S6L1.5C1L] A/R Other Public Patients		263,239.42	143,655.29
Total [S6L1.5C1]	Payer Accounts Receivable	3,309,559.34	5,583,546.57
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
125D	A/r Medicare A Bad Debts	9,062.29	(10,736.00)
1280	Allowance For Bad Debt	(517,800.00)	(148,023.96)
Subtotal : None		(508,737.71)	(158,759.96)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(508,737.71)	(158,759.96)
Group : [S6L1.8C1]	Receivable from Affiliates/Related Parties		
Subgroup : None			

2450	Due From Old Owner	0.00	122,867.25
2490	Due To/from Landlord	379,366.87	379,366.87
249A	Due To Old Owner (residen	(0.60)	(0.60)
Subtotal : None		379,366.27	502,233.52
Total [S6L1.8C1]	Receivable from Affiliates/Related Part	379,366.27	502,233.52

Group : [S6L1.11C1] Other Receivables

Subgroup : None

1260	MISCELLANEOUS RECEIVABLE	2,076,558.00	0.00
1270	Loans & Exchanges	(8,111.90)	(1,433.21)
Subtotal : None		2,068,446.10	(1,433.21)
Total [S6L1.11C1]	Other Receivables	2,068,446.10	(1,433.21)

Group : [S6L1.13C1] Prepaid Insurance

Subgroup : None

1500	Prepaid Insurance	3,550.70	28,693.72
Subtotal : None		3,550.70	28,693.72
Total [S6L1.13C1]	Prepaid Insurance	3,550.70	28,693.72

Group : [S6L1.15C1] Other Prepaid Expenses

Subgroup : None

127B	L&E Concord	(38,635.81)	0.00
127E	L&E Gwynedd HC	(470,000.00)	0.00
127G	L&e Centennial	2,491.00	2,491.00
1550	Prepaid Expenses	21,904.00	0.00
Subtotal : None		(484,240.81)	2,491.00
Total [S6L1.15C1]	Other Prepaid Expenses	(484,240.81)	2,491.00

Group : [S6L2.3C1] Improvements - Cost

Subgroup : [S6L2.3C1] Building Improvements

1660	Improvements	71,695.76	63,312.50
Subtotal [S6L2.3C1A] Building Improvements		71,695.76	63,312.50

Subgroup : [S6L2.3C1A/D] Building Improvements

CLA-ACCUM DPR	ACCUM DEPR IMPRV	(3,585.00)	0.00
Subtotal [S6L2.3C1D] A/D Building Improvements		(3,585.00)	0.00

Total [S6L2.3C1]	Improvements - Cost	68,110.76	63,312.50	4,798.26
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Group : [S6L2.4C1] Equipment

Subgroup : [S6L2.4C1] Equipment Cost

1640	Equipment	142,127.43	113,710.72
164A	Equipment COVID	0.00	5,067.07
Subtotal [S6L2.4C1A] Equipment Cost		142,127.43	118,777.79

23,349.64

Subgroup : [S6L2.4C1A/D] Equipment

1750	Accumulated Depreciation	(53,223.00)	(28,788.00)
Subtotal [S6L2.4C1b] A/D Equipment		(53,223.00)	(28,788.00)

(24,435.00)

Total [S6L2.4C1]	Equipment	88,904.43	89,989.79
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Group : [S6L3.1C1] Long Term Investments

Subgroup : None

1151	Merril Lynch Securities	3,066,236.67	0.00
Subtotal : None		3,066,236.67	0.00
Total [S6L3.1C1]	Long Term Investments	3,066,236.67	0.00

Group : [S6L3.4C1] Construction in Progress			
Subgroup : None			
1680	Construction In Progress	95,651.88	0.00
Subtotal : None		95,651.88	0.00
Total [S6L3.4C1] Construction in Progress		95,651.88	0.00
Group : [S6L5.1C1] Trade Payable			
Subgroup : None			
2000	Accounts Payable	(1,467,808.29)	(2,141,301.99)
Subtotal : None		(1,467,808.29)	(2,141,301.99)
Total [S6L5.1C1] Trade Payable		(1,467,808.29)	(2,141,301.99)
Group : [S6L5.2C1] Accrued Expenses			
Subgroup : None			
2200	ACCRUED EXPENSES	(649,673.00)	(601,217.00)
Subtotal : None		(649,673.00)	(601,217.00)
Total [S6L5.2C1] Accrued Expenses		(649,673.00)	(601,217.00)
Group : [S6L5.3C1] Due to Insurance Payers			
Subgroup : [S6L5.3C1] Due Medicare Actual			
2400	DUE TO MEDICARE	0.00	(471,562.63)
Subtotal [S6L5.3C1D] Due Medicare Actual		0.00	(471,562.63)
Total [S6L5.3C1] Due to Insurance Payers		0.00	(471,562.63)
Group : [S6L5.4C1] Patient Funds Due			
Subgroup : [S6L5.4C1] Patient Funds Due (Self Pay)			
2050	Patient Funds Payable	(74,294.91)	(51,106.40)
Subtotal [S6L5.4C1A] Patient Funds Due (Self Pay)		(74,294.91)	(51,106.40)
Total [S6L5.4C1] Patient Funds Due		(74,294.91)	(51,106.40)
Group : [S6L5.6C1] Long Term Debt, Current Portion-Banks, Mortgages, Other			
Subgroup : [S6L5.6C1] Current LT Debt-Banks			
2520	Loc Bhi	(700,000.00)	0.00
2530	LOC Merrill Lynch	(1,484,284.43)	(550,000.00)
Subtotal [S6L5.6C1A] Current LT Debt-Banks		(2,184,284.43)	(550,000.00)
Total [S6L5.6C1] Long Term Debt, Current Portion-Bank		(2,184,284.43)	(550,000.00)
Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities			
Subgroup : [S6L5.7C1] Accrued Payroll Taxes Withheld			
2330	Pa Withholding	(66.17)	0.00
233B	Nj Withholding	(108.77)	0.00
2340	Sui Payable	(7,521.52)	0.00
Subtotal [S6L5.7C1B] Accrued Payroll Taxes Withheld		(7,696.46)	0.00
Subgroup : [S6L5.7C1] Other Payroll Liabilities			
2360	Pensions Withheld	(10,125.95)	111,801.16
236A	401K Loan	0.00	(117,375.48)
Subtotal [S6L5.7C1D] Other Payroll Liabilities		(10,125.95)	(5,574.32)
Total [S6L5.7C1] Accrued Salaries & Payroll Liabilities		(17,822.41)	(5,574.32)
Group : [S6L5.10C1] Other Current Liabilities			

Subgroup : None			
2040	Ome	(2,625.54)	0.00
2070	Private Ar Credit Balance	(23,366.00)	(2,363.53)
2080	Resident Refund Account	(34,434.98)	(8,649.28)
208H	Resident Refund 2	(36,689.37)	(35,450.01)
Subtotal : None		(97,115.89)	(46,462.82)
Total [S6L5.10C1] Other Current Liabilities		(97,115.89)	(46,462.82)
Group : [S6L6.2C1] Due to Related Parties, Subsidiaries & Affiliates			
Subgroup : None			
2430	Due To Member	5,893.00	(92,265.00)
Subtotal : None		5,893.00	(92,265.00)
Total [S6L6.2C1] Due to Related Parties, Subsidiaries &		5,893.00	(92,265.00)
Group : [S6L8B.4C1] Owners Equity Balance-Retained Earnings			
Subgroup : None			
2900	Capital	(3,447,843.77)	(2,947,641.55)
Subtotal : None		(3,447,843.77)	(2,947,641.55)
Total [S6L8B.4C1] Owners Equity Balance-Retained Earn		(3,447,843.77)	(2,947,641.55)
Group : [S2L1.1C1] Private Pay			
Subgroup : None			
300A	Routine Revenue Private	(2,833,115.00)	(2,934,745.87)
Subtotal : None		(2,833,115.00)	(2,934,745.87)
Total [S2L1.1C1] Private Pay		(2,833,115.00)	(2,934,745.87)
Group : [S2L1.2C1] Commerical Managed Care			
Subgroup : None			
300E	Routine Revenue Hmo	(64,176.62)	(881,131.83)
Subtotal : None		(64,176.62)	(881,131.83)
Total [S2L1.2C1] Commerical Managed Care		(64,176.62)	(881,131.83)
Group : [S2L1.4C1] Medicare-Fee-For-Service			
Subgroup : None			
300D	Routine Rev Medicare A	(4,769,950.14)	(4,571,378.80)
Subtotal : None		(4,769,950.14)	(4,571,378.80)
Total [S2L1.4C1] Medicare-Fee-For-Service		(4,769,950.14)	(4,571,378.80)
Group : [S2L1.5C1] Medicare Managed Care (Part C)			
Subgroup : None			
300E.00	Routine Revenue Hmo	(705,947.00)	0.00
Subtotal : None		(705,947.00)	0.00
Total [S2L1.5C1] Medicare Managed Care (Part C)		(705,947.00)	0.00
Group : [S2L1.6C1] MassHealth Fee-for-Service			
Subgroup : None			
300B	Routine Revenue Medicaid	(5,508,296.19)	(7,147,924.42)
Subtotal : None		(5,508,296.19)	(7,147,924.42)
Total [S2L1.6C1] MassHealth Fee-for-Service		(5,508,296.19)	(7,147,924.42)
Group : [S2L1.12C1] Medicaid Patient Paid Amount			
Subgroup : None			
300B1	Resource Revenue	(1,440,061.00)	0.00
Subtotal : None		(1,440,061.00)	0.00
Total [S2L1.12C1] Medicaid Patient Paid Amount		(1,440,061.00)	0.00

Group : [S2L1.14C1] Veterans & Other Public			
Subgroup : None			
300J	Routine Revenue Veterans	(117,477.42)	(95,619.25)
Subtotal : None		(117,477.42)	(95,619.25)
Total [S2L1.14C1] Veterans & Other Public		(117,477.42)	(95,619.25)

Group : [S2L1.15C1] Other Payer Revenue			
Subgroup : None			
300C	Routine Revenue Hospice	(838,630.30)	(262,721.72)
Subtotal : None		(838,630.30)	(262,721.72)
Total [S2L1.15C1] Other Payer Revenue		(838,630.30)	(262,721.72)

Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service			
Subgroup : None			
320B	Physical Therapy Mcaid	(3,935.12)	(6,459.19)
320C	Physical Therapy Hospice	(62.12)	0.00
320D	Pt Medicare Part A	(444,219.68)	(494,587.69)
320E	Physical Therapy Hmo	(118,551.27)	(160,694.02)
320H	Pt Medicare Part B	(147,508.71)	(216,309.66)
321B	C/a Pt Mcaid	8,328.82	3,811.58
321C	C/a Pt Hospice	81.79	0.00
321D	C/a Pt Medicare Part A	444,219.68	494,587.69
321E	C/a Pt Hmo	88,649.25	109,869.39
322B	Occup Therapy Medicaid	(2,747.19)	(6,648.12)
322D	Ot Medicare Part A	(378,292.85)	(384,894.38)
322E	Occup Therapy Hmo	(106,470.44)	(124,779.76)
322H	Ot Medicare Part B	(66,461.33)	(112,377.71)
323B	C/a Ot Mcaid	4,402.55	5,144.03
323D	C/a Ot Mcare Part A	378,292.85	384,894.38
323E	C/a Ot Hmo	86,289.73	101,470.43
324B	Speech Therapy Medicaid	(1,475.46)	(9,217.40)
324D	St Medicare Part A	(77,707.31)	(136,062.04)
324E	Speech Therapy Hmo	(28,365.43)	(69,384.24)
324H	St Medicare Part B	(62,855.76)	(113,444.49)
325B	C/a St Mcaid	4,201.26	7,358.10
325D	C/a St Mcare Part A	77,707.31	136,062.04
325E	C/a St Hmo	15,995.45	45,057.79
3300	Pharmacy	(368,104.02)	0.00
3310	C/a Pharmacy	366,485.88	0.00
Subtotal : None		(332,102.12)	(546,603.27)
Total [S2L1.4C2] Ancillary-Medicare Fee-for-Service		(332,102.12)	(546,603.27)

Group : [S2L1.14C2] Ancillary-Veterans Affairs & Other Public			
Subgroup : None			
320I	Pt Veterans	(1,647.92)	(5,463.92)
321I	C/a Pt Veterans	1,647.92	5,463.92
322I	Ot Veterans	(718.00)	(4,430.57)
323I	C/a Ot Veterans	718.00	4,430.57
324I	St Veterans	(1,644.79)	(5,990.77)
325I	C/a St Veterans	1,644.79	5,990.77
Subtotal : None		0.00	0.00
Total [S2L1.14C2] Ancillary-Veterans Affairs & Other Pub		0.00	0.00

Group : [S2L3.2C1] Endowment & Other Non Recoverable Revenue			
Subgroup : None			
3060	Stimulus	(49,864.85)	(334,222.43)
3070	STIMULUS STATE	(464,277.84)	128,998.50

3075	ERTC	(2,076,558.00)	(3,167,096.00)
30750	ERTC	(1,018,174.29)	0.00
3080	ERTC	1,018,174.00	0.00
3850	Other Rev - Miscellaneous	(301,442.98)	(301,194.04)
4870	Guaranteed Payment-2	(200,362.00)	(577,735.00)
Subtotal : None		(3,092,505.96)	(4,251,248.97)
Total [S2L3.2C1]	Endowment & Other Non Recoverabl	(3,092,505.96)	(4,251,248.97)
Group : [S2L3.6C1]	Prior Year Retroactive Revenue		
Subgroup : None			
300H	Prior Period Medicaid Rev	422.11	0.00
300I	Prior Period Revenue Hmo	(3,261.61)	(455.58)
Subtotal : None		(2,839.50)	(455.58)
Total [S2L3.6C1]	Prior Year Retroactive Revenue	(2,839.50)	(455.58)
Group : [S2L3.7C1]	Interest Income		
Subgroup : None			
3500	Interest Income	(46,352.53)	(188.56)
Subtotal : None		(46,352.53)	(188.56)
Total [S2L3.7C1]	Interest Income	(46,352.53)	(188.56)
Group : [S2L3.9C1]	Administrative & General Recoverable Income		
Subgroup : None			
3540	Misc. Income	(9.00)	(795.37)
Subtotal : None		(9.00)	(795.37)
Total [S2L3.9C1]	Administrative & General Recoverable	(9.00)	(795.37)
Group : [S2L3.11C1]	Variable Recoverable Income		
Subgroup : None			
3800	Other Rev - Beauty Parlor	(3.00)	0.00
Subtotal : None		(3.00)	0.00
Total [S2L3.11C1]	Variable Recoverable Income	(3.00)	0.00
Group : [S3L1.1C1]	Director of Nurses Salary		
Subgroup : None			
4300	Don Salaries	354,660.00	226,177.70
Subtotal : None		354,660.00	226,177.70
Total [S3L1.1C1]	Director of Nurses Salary	354,660.00	226,177.70
Group : [S3L1.7C1]	Registered Nurses Salaries		
Subgroup : None			
4000	Nursing Admin Salaries	60,761.56	0.00
430A	Adon Salaries	67,183.23	0.00
4400	Nursing Salaries - Rn	1,091,992.08	1,305,019.40
Subtotal : None		1,219,936.87	1,305,019.40
Total [S3L1.7C1]	Registered Nurses Salaries	1,219,936.87	1,305,019.40
Group : [S3L1.11C1]	Registered Nurses Purchased Service Temporary Agency Staff		
Subgroup : None			
4430	Contracted Rn	307,072.31	65,775.66
Subtotal : None		307,072.31	65,775.66
Total [S3L1.11C1]	Registered Nurses Purchased Service	307,072.31	65,775.66
Group : [S3L1.12C1]	Licensed Practical Nurses Salary		
Subgroup : None			
4410	Nursing Salaries - Lpn	1,501,668.78	1,154,400.43

Subtotal : None		1,501,668.78	1,154,400.43
Total [S3L1.12C1]	Licensed Practical Nurses Salary	1,501,668.78	1,154,400.43

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

Subgroup : None			
4440	Contracted Lpn	661,191.56	297,102.92
Subtotal : None		661,191.56	297,102.92
Total [S3L1.16C1]	Licensed Practical Nurses Purchased	661,191.56	297,102.92

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

Subgroup : None			
4420	Nursing Salaries - Cna's	2,698,191.39	2,450,534.18
Subtotal : None		2,698,191.39	2,450,534.18
Total [S3L1.17C1]	Certified Nurses Aides Salaries	2,698,191.39	2,450,534.18

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

Subgroup : None			
4450	Contracted Cna	479,128.18	80,642.23
Subtotal : None		479,128.18	80,642.23
Total [S3L1.21C1]	Certified Nurses Aides Purchased Ser	479,128.18	80,642.23

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

Subgroup : None			
8040	Admin&gen. Training/ed.	991.76	131.00
804A	Admin&gen. Clinical Train	(400.00)	5,785.74
Subtotal : None		591.76	5,916.74
Total [S3L1.23C1]	Nursing Education & Training	591.76	5,916.74

Group : [S3L2.1C1] Administration Salaries

Subgroup : [S3L2.1C1] Administrator Salaries			
800A	Salaries - Administrator	244,303.74	193,975.89
Subtotal [S3L2.1C1A] Administrator Salaries		244,303.74	193,975.89
Total [S3L2.1C1]	Administration Salaries	244,303.74	193,975.89

Group : [S3L2.7C1] Clerical Staff Salaries

Subgroup : None			
8000	Admin&general Salaries	576,799.56	480,771.99
Subtotal : None		576,799.56	480,771.99
Total [S3L2.7C1]	Clerical Staff Salaries	576,799.56	480,771.99

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

Subgroup : None			
8070	Contr. Clerical	24,927.04	5,578.08
Subtotal : None		24,927.04	5,578.08
Total [S3L2.10C1]	Clerical Staff Purchased Service	24,927.04	5,578.08

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

Subgroup : None			
8210	Admin&gen. Fiscal Service	10,225.83	39,404.80
8220	Data Processing	178,144.30	131,830.14
Subtotal : None		188,370.13	171,234.94
Total [S3L2.11C1]	Electronic Data Processing, Payroll &	188,370.13	171,234.94

Group : [S3L2.12C1] Office Supplies

Subgroup : None

8020	Admin&gen. Office Supplie	67,068.14	69,369.11
802A	Office Expense	31,162.00	0.00
8130	Admin&gen. Bank Svc Chrg	19,470.80	12,714.31
8230	Admin&gen. Postage	3,895.29	6,030.93
Subtotal : None		121,596.23	88,114.35
Total [S3L2.12C1]	Office Supplies	121,596.23	88,114.35

Group : [S3L2.13C1] Telecommunications (e.g. Internet & Phone)			
Subgroup : None			
8150	Admin&gen. Telephone	6,727.12	13,686.37
Subtotal : None		6,727.12	13,686.37
Total [S3L2.13C1]	Telecommunications (e.g. Internet & P	6,727.12	13,686.37

Group : [S3L2.16C1] Advertising: Help Wanted			
Subgroup : None			
8030	Admin&gen. Recruitment	50,609.32	35,300.48
Subtotal : None		50,609.32	35,300.48
Total [S3L2.16C1]	Advertising: Help Wanted	50,609.32	35,300.48

Group : [S3L2.17C1] Licenses & Dues: Patient Care Related Portion			
Subgroup : None			
8050	Admin&gen. Licenses&dues	20,369.36	17,877.90
Subtotal : None		20,369.36	17,877.90
Total [S3L2.17C1]	Licenses & Dues: Patient Care Related	20,369.36	17,877.90

Group : [S3L2.19C1] Accounting Services (not related to Appeals)			
Subgroup : None			
8190	Admin&gen. Acctng Fees	80,891.00	59,069.00
Subtotal : None		80,891.00	59,069.00
Total [S3L2.19C1]	Accounting Services (not related to Ap	80,891.00	59,069.00

Group : [S3L2.20C1] Insurance: Malpractice & General Liability			
Subgroup : None			
8160	Admin&gen. Liability Ins.	212,982.28	9,117.27
Subtotal : None		212,982.28	9,117.27
Total [S3L2.20C1]	Insurance: Malpractice & General Liab	212,982.28	9,117.27

Group : [S3L2.22C1] Other A & G Expenses			
Subgroup : None			
577A	Covid testing	142,600.00	0.00
5800	Non Emergency Transport	39,801.21	25,425.33
5990	Barber & Beauty	0.00	27.60
620A	Misc. Resident Expenses	(100.00)	0.00
8170	Contributions	8,300.00	4,275.00
818A	Admin&gen. Corp Complianc	13,915.00	13,572.00
8200	Admin&gen. Other Prof.fee	100.00	0.00
830D	MASS - Pass Through Entit	32,000.00	225,000.00
950B	NJ Bait Tax	130,000.00	0.00
9990	Suspense	(3,545.75)	500.00
Subtotal : None		363,070.46	268,799.93
Total [S3L2.22C1]	Other A & G Expenses	363,070.46	268,799.93

Group : [S3L2B.1C1] Advertising Marketing			
Subgroup : None			
8100	Promotional Advert.	85,099.10	78,842.20
Subtotal : None		85,099.10	78,842.20

Total [S3L2B.1C1]	Advertising Marketing	85,099.10	78,842.20
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Group : [S3L2B.6C1] Legal: Other

Subgroup : None

8180	Admin&gen. Legal Fees	39,637.68	31,687.99
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Subtotal : None		39,637.68	31,687.99
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Total [S3L2B.6C1]	Legal: Other	39,637.68	31,687.99
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Group : [S3L2B.9C1] Management Consultants

Subgroup : None

8010	Admin. Consultant	433,531.81	249,685.14
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801B	Admin. Mgmt-1 Monthly	120,000.00	120,000.00
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801C	Admin. Mgmt-2 Monthly	120,000.00	120,000.00
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801E	Admin. Mgmt-1	163,816.41	883,755.75
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801F	Admin. Mgmt-2	731,011.41	316,560.75
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Subtotal : None		1,568,359.63	1,690,001.64
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Total [S3L2B.9C1]	Management Consultants	1,568,359.63	1,690,001.64
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Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest

Subgroup : None

8610	Interest	20,746.88	3,299.63
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Subtotal : None		20,746.88	3,299.63
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Total [S3L2B.11C1]	Fines, Late Fees, Penalties including Interest	20,746.88	3,299.63
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Group : [S3L2B.14C1] Bad Debt Expenses

Subgroup : None

7500	BAD DEBTS	298,788.59	0.00
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829A	Bad Debts - Private	0.00	78,648.64
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829H	Bad Debts Part A	4,880.00	22,780.00
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Subtotal : None		303,668.59	101,428.64
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Total [S3L2B.14C1]	Bad Debt Expenses	303,668.59	101,428.64
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Group : [S3L2B.15C1] User Fee Assessment

Subgroup : None

9520	User Fee	861,805.88	843,884.03
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Subtotal : None		861,805.88	843,884.03
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Total [S3L2B.15C1]	User Fee Assessment	861,805.88	843,884.03
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Group : [S3L3.1C1] Staff Development Coordinator Salaries

Subgroup : None

430B	Staff Development	27,002.35	156,050.70
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Subtotal : None		27,002.35	156,050.70
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Total [S3L3.1C1]	Staff Development Coordinator Salaries	27,002.35	156,050.70
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Group : [S3L3.5C1] Plant Operations: Salaires

Subgroup : None

7200	Maintenance Salaries	175,103.43	141,453.63
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Subtotal : None		175,103.43	141,453.63
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Total [S3L3.5C1]	Plant Operations: Salaires	175,103.43	141,453.63
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Group : [S3L3.8C1] Plant Operations: Purchased Service

Subgroup : None

7210	Maint. Contr. Svc.	8,809.31	8,718.00
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7450	Plant Extermination	3,440.92	3,891.96
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7460	Plant Ops Garbage Removal	21,823.58	18,420.00
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746A	Plant Ops Medical Waste	144.00	940.00
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7470	Plant Ops Fire/safe Joint	15,770.55	6,325.19
7480	Plant Ops Bldng/grnd Upkp	103,609.00	85,040.00
Subtotal : None		153,597.36	123,335.15
Total [S3L3.8C1]	Plant Operations: Purchased Service	153,597.36	123,335.15

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

Subgroup : None

7220	Maint. Supplies	23,753.81	12,337.19
Subtotal : None		23,753.81	12,337.19
Total [S3L3.9C1]	Plant Operations: Supplies & Expense	23,753.81	12,337.19

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

Subgroup : None

7400	Plant Ops Gas	77,886.04	62,770.09
7410	Plant Ops Water/sewer	115,726.54	111,815.87
7420	Plant Ops Electric	192,395.54	176,294.74
Subtotal : None		386,008.12	350,880.70
Total [S3L3.10C1]	Plant Operatins: Utilities	386,008.12	350,880.70

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

Subgroup : None

7280	Maint. Repairs	101,639.32	24,129.73
Subtotal : None		101,639.32	24,129.73
Total [S3L3.11C1]	Plant Operatins: Repairs	101,639.32	24,129.73

Group : [S3L3.18C1] Dietary: Salaries

Subgroup : None

6600	Dietary Salaries	335.87	490,242.81
Subtotal : None		335.87	490,242.81
Total [S3L3.18C1]	Dietary: Salaries	335.87	490,242.81

Group : [S3L3.21C1] Dietary: Food

Subgroup : None

5710	Food Supplements	7,713.73	25,076.92
6670	Dietary	1,096.62	289,701.71
Subtotal : None		8,810.35	314,778.63
Total [S3L3.21C1]	Dietary: Food	8,810.35	314,778.63

Group : [S3L3.22C1] Dietary: Purchased Service

Subgroup : None

6610	Contracted Dietary	1,080,616.10	259,625.35
Subtotal : None		1,080,616.10	259,625.35
Total [S3L3.22C1]	Dietary: Purchased Service	1,080,616.10	259,625.35

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

Subgroup : None

6620	Dietary Supplies	14,716.86	23,492.19
662A	Dietary supplies - Covid	784.24	21,681.84
Subtotal : None		15,501.10	45,174.03
Total [S3L3.23C1]	Dietary: Supplies & Expenses	15,501.10	45,174.03

Group : [S3L3.24C1] Housekeeping / Laundry: Salaries

Subgroup : [S3L3.24C]Housekeeping Salries

7000	Hskpng Salaries	625,000.84	316,151.37
Subtotal [S3L3.24C1A]Housekeeping Salries		625,000.84	316,151.37

Subgroup : [S3L3.24C Laundry Salaries			
680x	Laundry Salaries	0.00	227,594.00
Subtotal [S3L3.24C1B Laundry Salaries		0.00	227,594.00
Total [S3L3.24C1]	Housekeeping / Laundry: Salaries	625,000.84	543,745.37
Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service			
Subgroup : [S3L3.27C Laundry Purchased Service			
6810	Laundry Contr. Svc. (701)	5,956.01	5,757.33
Subtotal [S3L3.27C1B Laundry Purchased Service		5,956.01	5,757.33
Total [S3L3.27C1]	Housekeeping / Laundry: Purchased S	5,956.01	5,757.33
Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense			
Subgroup : [S3L3.28C Housekeeping Supplies & Expenses			
7020	Hskpng Supplies	20,588.95	40,331.20
702A	Housekeeping Supplies-COV	1,476.00	7,060.31
Subtotal [S3L3.28C1A Housekeeping Supplies & Expenses		22,064.95	47,391.51
Subgroup : [S3L3.28C Laundry Supplies & Expense			
6820	Laundry Supplies	654.15	384.88
Subtotal [S3L3.28C1B Laundry Supplies & Expense		654.15	384.88
Total [S3L3.28C1]	Housekeeping / Laundry: Supplies & E	22,719.10	47,776.39
Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries			
Subgroup : None			
6000	Medical Records	(106.00)	0.00
600x	Medical Records Salaries	0.00	3,225.00
7050	Central Supply Salaries	9,616.00	0.00
Subtotal : None		9,510.00	3,225.00
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salarie	9,510.00	3,225.00
Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries			
Subgroup : [S3L3.40C MMQ Salaries			
4405	MMQ Salaries	0.00	228,040.00
Subtotal [S3L3.40C1A MMQ Salaries		0.00	228,040.00
Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) Ev	0.00	228,040.00
Group : [S3L3.43C1] MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			
Subgroup : [S3L3.43C MDS Purchase Service			
801D	Admin. consultant covid	24,300.00	9,700.00
8060	Admin&gen. Clinical Consu	27,784.55	11,665.50
Subtotal [S3L3.43C1B MDS Purchase Service		52,084.55	21,365.50
Total [S3L3.43C1]	MMQ Evaluation Nurse/MDS Coordinat	52,084.55	21,365.50
Group : [S3L3.48C1] Social Service Worker: Salaries			
Subgroup : None			
6400	Social Svc. Salaries	102,324.60	76,575.23
Subtotal : None		102,324.60	76,575.23
Total [S3L3.48C1]	Social Service Worker: Salaries	102,324.60	76,575.23
Group : [S3L3.51C1] Social Service Worker: Purchased Service			
Subgroup : None			

6410	Social Svc. Contr.svc	50,212.50	102,178.53
Subtotal : None		50,212.50	102,178.53
Total [S3L3.51C1] Social Service Worker: Purchased Ser		50,212.50	102,178.53

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

Subgroup : None

5010	Physical Therapy Salaries	384,631.82	0.00
5100	Salaries Therapy	211,511.68	391,810.27
5101	OT Salaries	0.00	201,304.00
5102	ST Salaries	0.00	136,040.00
5103	PTA Salaries	0.00	193,134.00
5104	OTA Salaries	0.00	162,364.00
510A	Physical Therapist Salari	158,387.27	0.00
510B	Occupational Therapist Sa	95,784.91	0.00
510C	Speech Therapist Salaries	7,269.94	0.00
Subtotal : None		857,585.62	1,084,652.27
Total [S3L3.60C1] Direct Restorative Therapy: Salaries		857,585.62	1,084,652.27

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

Subgroup : None

6200	Activities Salaries	199,104.79	178,160.99
Subtotal : None		199,104.79	178,160.99
Total [S3L3.64C1] Recreational Therapy/Activities: Salari		199,104.79	178,160.99

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

Subgroup : None

6210	Activities Contracted Svc	5,425.00	3,725.00
6250	Cable	22,919.10	20,741.66
Subtotal : None		28,344.10	24,466.66
Total [S3L3.67C1] Recreational Therapy/Activities: Purch		28,344.10	24,466.66

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

Subgroup : None

6220	Activities Supplies	13,818.16	7,777.71
6260	Recreation Exchange	(275.00)	0.00
Subtotal : None		13,543.16	7,777.71
Total [S3L3.68C1] Recreational Therapy/Activities: Suppl		13,543.16	7,777.71

Group : [S3L3.78C1] Travel: Motor Vehicle Expense

Subgroup : None

8140	Admin&gen. Auto And Trave	31,859.75	13,147.25
Subtotal : None		31,859.75	13,147.25
Total [S3L3.78C1] Travel: Motor Vehicle Expense		31,859.75	13,147.25

Group : [S3L3.80C1] Variable Job Related Education

Subgroup : None

831F	Tuition reimbursement	12,150.00	17,065.18
Subtotal : None		12,150.00	17,065.18
Total [S3L3.80C1] Variable Job Related Education		12,150.00	17,065.18

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

Subgroup : None

5950	Medical Director	36,000.00	38,845.36
Subtotal : None		36,000.00	38,845.36
Total [S3L3.82C1] Physician Services: Medical Director		36,000.00	38,845.36

Group : [S3L3.86C1] Physician Services: Other			
Subgroup : None			
5780	Outpatient Pps Doctor	5,250.52	6,969.59
5790	Physician Services	683.68	1,262.90
Subtotal : None		5,934.20	8,232.49
Total [S3L3.86C1] Physician Services: Other		5,934.20	8,232.49

Group : [S3L3.87C1] Legend Drugs			
Subgroup : None			
5600	Pharmacy Prescription	248,833.95	177,847.17
5610	Pharmacy Otc Drugs	9,943.39	7,044.63
5700	IV Prescription	0.00	228.03
5760	X-ray	7,843.93	9,209.37
5770	Laboratory	51,017.48	41,341.97
Subtotal : None		317,638.75	235,671.17
Total [S3L3.87C1] Legend Drugs		317,638.75	235,671.17

Group : [S3L3.89C1] House Supplies Not Resold			
Subgroup : None			
5810	Routine Resident Supplies	0.00	854.99
5820	Nursing Supplies	1,499.54	1,181.04
5830	Med. Supp. Routine Supp.	171,104.15	146,686.72
583A	Medical Supplies-COVID	8,656.90	67,890.73
5850	Med. Supp. Oxygen	2,826.35	2,818.02
Subtotal : None		184,086.94	219,431.50
Total [S3L3.89C1] House Supplies Not Resold		184,086.94	219,431.50

Group : [S3L3.92C1] Pharmacy Consultant			
Subgroup : None			
5620	Pharmacy Contr.svc/consul	13,801.50	13,189.00
Subtotal : None		13,801.50	13,189.00
Total [S3L3.92C1] Pharmacy Consultant		13,801.50	13,189.00

Group : [S3L4.1C1] Depreciaton			
Subgroup : [S3L4.1C1]Improvements Depreciation			
8400.00	Depreciation	3,585.00	0.00
Subtotal [S3L4.1C1B] Improvements Depreciation		3,585.00	0.00

Subgroup : [S3L4.1C1]Equipment Depreciation			
8400	Depreciation	25,585.00	21,253.00
Subtotal [S3L4.1C1C] Equipment Depreciation		25,585.00	21,253.00

Total [S3L4.1C1]	Depreciaton	29,170.00	21,253.00
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Group : [S3L4.6C1] Building Insurance Expense-SNF-CR			
Subgroup : None			
7430	Plant Ops Property Ins.	32,507.00	26,400.00
Subtotal : None		32,507.00	26,400.00
Total [S3L4.6C1] Building Insurance Expense-SNF-CR		32,507.00	26,400.00

Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR			
Subgroup : None			
7350	Plant Equip. Rental	11,916.60	19,136.22
Subtotal : None		11,916.60	19,136.22
Total [S3L4.12C1] Other Fixed Cost Expense-SNF-CR		11,916.60	19,136.22

Group : [S3L4.14C1] Real Poperty Rent Expense-SNF-CR			
Subgroup : None			
7300	Rent	1,344,256.75	1,611,180.71
7440	Plant Ops Real Estate Tax	201,912.64	0.00
Subtotal : None		1,546,169.39	1,611,180.71
Total [S3L4.14C1] Real Poperty Rent Expense-SNF-CR		1,546,169.39	1,611,180.71
Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
8310	Empben Hlth,dent,life Ins	430,770.91	615,096.30
Subtotal : None		430,770.91	615,096.30
Total [CLA-53.01] LA-Group Health/Life		430,770.91	615,096.30
Group : [CLA-53.03] LA-Employee Benefits			
Subgroup : None			
8240	Admin&gen. Background Ck	3,877.24	3,917.79
831A	Employee Benefits	57,179.96	31,014.95
831C	Employee Supp. Insurance	(5,540.02)	0.00
831E	401K Loan	0.00	(4,275.77)
831G	FSA	(816.17)	0.00
832A	Employee Uniforms	7,596.50	3,249.00
832B	Emp.ben. Year End	4,110.40	0.00
Subtotal : None		66,407.91	33,905.97
Total [CLA-53.03] LA-Employee Benefits		66,407.91	33,905.97
Group : [CLA-53.04] LA-Payroll Taxes			
Subgroup : None			
830A	Payroll Taxes - Fica Exp	647,552.10	641,837.77
830B	Payroll Taxes - Fui Exp	12,111.44	10,205.60
830C	Payroll Taxes - Sui Exp	43,215.30	155,732.58
Subtotal : None		702,878.84	807,775.95
Total [CLA-53.04] LA-Payroll Taxes		702,878.84	807,775.95
Group : [CLA-53.05] LA-Workers Comp			
Subgroup : None			
8320	Emp.ben. Workers Comp.	138,474.00	130,824.00
Subtotal : None		138,474.00	130,824.00
Total [CLA-53.05] LA-Workers Comp		138,474.00	130,824.00
NET (INCOME) LOSS		0.00	0.00
Sum of Account Groups		0.00	0.00

Tickmarks

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