

Client: **A442995 - Beaumont at the Willows**  
Engagement: **MDMC 2022 - Beaumont at the Willows**  
Period Ending: **12/31/2022**  
Trial Balance: **T01-01 - Master TB**  
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	CAID PP-1 12/31/2021	FS CP 12/31/2022	JE Ref #	CAIDJE	CAID CP 12/31/2022
<b>Group : [1000] Balance Sheet</b>						
<b>Subgroup : None</b>						
10009-00-00-00	Cash-Beaumont at The Willows-Non-Specific	149,574.49	604,385.70		0.00	604,385.70
10015-00-00-00	Cash - Payroll-Non-Specific	(46,155.55)	(72,457.66)		0.00	(72,457.66)
10030-00-00-00	Petty Cash-Non-Specific	500.00	500.00		0.00	500.00
12000-00-00-00	A/R Private-Non-Specific	402,416.57	313,430.67		0.00	313,430.67
12008-00-00-00	A/R Medicaid-Non-Specific	641,534.29	952,222.94		0.00	952,222.94
12010-00-00-00	A/R Resources-Non-Specific	(5,668.04)	0.00		0.00	0.00
12012-00-00-00	A/R Medicare A-Non-Specific	265,288.84	129,707.35		0.00	129,707.35
12014-00-00-00	A/R Medicare B-Non-Specific	4,756.67	5,853.15		0.00	5,853.15
12016-00-00-00	A/R Fallon A-Non-Specific	19,786.74	(7,755.81)		0.00	(7,755.81)
12017-00-00-00	A/R Fallon SCO-Non-Specific	118,593.26	183,757.18		0.00	183,757.18
12018-00-00-00	A/R Fallon B-Non-Specific	4,412.96	9,434.52		0.00	9,434.52
12019-00-00-00	A/R Fallon Resources SCO-Non-Specific	8.00	8.00		0.00	8.00
12020-00-00-00	A/R Pilgrim/Harvard-Non-Specific	17,135.66	14,351.66		0.00	14,351.66
12027-00-00-00	A/R - Evercare SCO Resource-Non-Specific	(2,156.08)	(2,156.08)		0.00	(2,156.08)
12028-00-00-00	A/R Commercial Insurance/Other-Non-Specific	225,537.46	429,919.09		0.00	429,919.09
12030-00-00-00	A/R Medex-Non-Specific	30,210.00	13,718.77		0.00	13,718.77
12032-00-00-00	A/R Blue Cross-Non-Specific	(38,215.50)	(38,215.50)		0.00	(38,215.50)
12036-00-00-00	A/R Other Insurances-Non-Specific	53,941.07	66,811.39		0.00	66,811.39
12048-00-00-00	A/R Other-Non-Specific	147.06	(71,049.58)		0.00	(71,049.58)
12100-00-00-00	Reserve For Bad Debts-Non-Specific	(106,000.00)	64,787.74		0.00	64,787.74
12500-00-00-00	Prepaid Expenses-Non-Specific	25,161.30	129,365.87		0.00	129,365.87
12510-00-00-00	Prepaid Insurance-Non-Specific	26,251.44	26,525.41		0.00	26,525.41
13035-00-00-00	Equipment-Non-Specific	1,128,925.96	1,133,269.46		0.00	1,133,269.46
13045-00-00-00	Motor Vehicles-Non-Specific	151,049.31	151,049.31		0.00	151,049.31
13070-00-00-00	Software-Non-Specific	71,036.76	71,036.76		0.00	71,036.76
13535-00-00-00	Res For Depr-Equipment-Non-Specific	(760,796.48)	(837,313.45)		0.00	(837,313.45)
13545-00-00-00	Res For Depr-Mtr Vehicle-Non-Specific	(151,049.31)	(151,049.31)		0.00	(151,049.31)
13570-00-00-00	Res For Depr - Software-Non-Specific	(43,241.60)	(54,359.00)		0.00	(54,359.00)
14000-00-00-00	Construction In Progress-Non-Specific	1,250.00	4,250.00		0.00	4,250.00
15010-00-00-00	Due T/F Beaumont NH, Inc.-Non-Specific	1,024,216.50	1,302.70		0.00	1,302.70
15030-00-00-00	Due T/F Whitney Place Westboro-Non-Specific	3,126,751.84	3,256,553.23		0.00	3,256,553.23
15035-00-00-00	Due T/F Beau. WP Westboro-Non-Specific	0.00	130,740.53		0.00	130,740.53
15040-00-00-00	Due T/F The Willows At Westbor-Non-Specific	(664,133.13)	(1,055,218.18)		0.00	(1,055,218.18)
15045-00-00-00	Due T/F Whit. Place Ntk, LP-Non-Specific	499,986.69	827,456.98		0.00	827,456.98
15055-00-00-00	Due T/F Northbrough-Non-Specific	(48,430.19)	(131,156.98)		0.00	(131,156.98)
15065-00-00-00	Due T/F The Willows At Worcester-Non-Specific	595,653.23	739,327.89		0.00	739,327.89
15068-00-00-00	Due T/F Beaumont Univ. Campus-Non-Specific	831,489.23	10,433.36		0.00	10,433.36
15070-00-00-00	Due T/F Salmon Hospice-Non-Specific	51.16	51.16		0.00	51.16
15071-00-00-00	Due T/F Salmon Home Care LLC-Non-Specific	(679,181.79)	(536,261.42)		0.00	(536,261.42)
15072-00-00-00	Due T/F The Stone Institute-Non-Specific	26,907.42	8,742.00		0.00	8,742.00
15073-00-00-00	Due T/F SHI II Sharon LLC-Non-Specific	14,019.59	14,019.59		0.00	14,019.59
15074-00-00-00	Due t/f WPSH-Non-Specific	2,198.68	4,582.61		0.00	4,582.61
15075-00-00-00	Due T/F Cont. Care Mngmt., LLC-Non-Specific	2,110,720.36	2,644,549.21		0.00	2,644,549.21
15076-00-00-00	Due T/F Willows at Medway LLC-Non-Specific	89,662.49	180,276.43		0.00	180,276.43
15077-00-00-00	Due T/F WP Medway MOB Realty-Non-Specific	212.50	212.50		0.00	212.50
15078-00-00-00	Due T/F WP Medway Realty LLC-Non-Specific	169,576.58	(30,423.42)		0.00	(30,423.42)
15085-00-00-00	Due T/F CCM Master-Non-Specific	250,600.00	250,600.00		0.00	250,600.00
20000-00-00-00	Accounts Payable-Trade-Non-Specific	(5,481,115.24)	(7,000,711.43)		0.00	(7,000,711.43)
20001-00-00-00	Accounts Payable - AMEX-Non-Specific	(31,610.38)	(13,507.98)		0.00	(13,507.98)
20100-00-00-00	Management Fee Payable-Non-Specific	(72,115.15)	(149,215.30)		0.00	(149,215.30)
21031-00-00-00	401k Employees Roth-Non-Specific	0.00	(373.71)		0.00	(373.71)
21035-00-00-00	401K Exchange - Refund-Non-Specific	587,475.41	738,443.17		0.00	738,443.17
21230-00-00-00	Exchange/Refund-Non-Specific	(16,962.92)	10,907.32		0.00	10,907.32
22000-00-00-00	Accrued Payroll Taxes-Non-Specific	(42,895.26)	(37,887.80)		0.00	(37,887.80)
22010-00-00-00	Accrued Salary & Wages-Non-Specific	(117,104.75)	(66,974.43)		0.00	(66,974.43)
22050-00-00-00	Accrued Vacation-Non-Specific	(330,118.00)	(330,118.00)		0.00	(330,118.00)
22060-00-00-00	Accrued Expenses-Other-Non-Specific	(718,867.32)	(449,235.92)		0.00	(449,235.92)
25004-00-00-00	Deferred Compensation-Non-Specific	(862,674.50)	0.00		0.00	0.00
28900-00-00-00	Capital Stock-Non-Specific	691,049.82	691,049.82		0.00	691,049.82
28950-00-00-00	Capital-Non-Specific	3,866,039.12	5,491,287.28		0.00	5,491,287.28
28951-00-00-00	Drawings - Salmon-Non-Specific	14,809,448.61	14,809,448.61		0.00	14,809,448.61
28952-00-00-00	Drawings - Tufty-Non-Specific	495,504.00	536,796.00		0.00	536,796.00
29010-00-00-00	Prior Year Retained Earning-Non-Specific	(10,740,316.26)	(10,740,316.26)		0.00	(10,740,316.26)
29010-00-40-00	Prior Year Retained Earning-Admin & General	36,588.11	41,007.23		0.00	41,007.23
29010-10-00-00	Prior Year Retained Earning-SNF-NON-SPECIFIC	11,125,425.05	11,973,506.04		0.00	11,973,506.04
29010-10-00-20	Prior Year Retained Earning-SNF-Private	(68,369,668.14)	(73,390,429.84)		0.00	(73,390,429.84)
29010-10-00-25	Prior Year Retained Earning-SNF-Medicaid	(74,270,880.52)	(79,832,538.06)		0.00	(79,832,538.06)
29010-10-00-26	Prior Year Retained Earning-SNF-Medicare - Part A	(34,289,040.18)	(36,968,227.19)		0.00	(36,968,227.19)
29010-10-00-27	Prior Year Retained Earning-SNF-Medicare - Part B	(1,458,106.89)	(1,559,006.91)		0.00	(1,559,006.91)
29010-10-00-28	Prior Year Retained Earning-SNF-Tufts-SCO	(243,323.12)	(246,249.68)		0.00	(246,249.68)
29010-10-00-29	Prior Year Retained Earning-SNF-Fallon-SCO	(16,617,434.12)	(18,177,266.96)		0.00	(18,177,266.96)
29010-10-00-30	Prior Year Retained Earning-SNF-Fallon - Part A	(7,122,734.00)	(7,437,881.44)		0.00	(7,437,881.44)
29010-10-00-31	Prior Year Retained Earning-SNF-Fallon - Part B	(869,962.08)	(927,988.02)		0.00	(927,988.02)
29010-10-00-32	Prior Year Retained Earning-SNF-Evercare - Part A	(994,848.44)	(994,848.44)		0.00	(994,848.44)
29010-10-00-33	Prior Year Retained Earning-SNF-Evercare - Part B	(591,871.16)	(591,871.16)		0.00	(591,871.16)
29010-10-00-34	Prior Year Retained Earning-SNF-Evercare - SCO	(7,108,689.78)	(7,108,689.78)		0.00	(7,108,689.78)
29010-10-00-35	Prior Year Retained Earning-SNF-Harvard/Pilgrim - Part A	(214,478.43)	(220,394.43)		0.00	(220,394.43)
29010-10-00-37	Prior Year Retained Earning-SNF-Commercial Ins.	(10,305,164.58)	(11,758,536.33)		0.00	(11,758,536.33)
29010-10-00-38	Prior Year Retained Earning-SNF-Othr Ins - Part A	(269,679.97)	(269,679.97)		0.00	(269,679.97)
29010-10-00-39	Prior Year Retained Earning-SNF-Othr Ins - Part B	(672,496.62)	(728,712.38)		0.00	(728,712.38)
29010-10-40-00	Prior Year Retained Earning-SNF-Admin & General	40,414,989.08	42,846,672.08		0.00	42,846,672.08
29010-10-40-25	Prior Year Retained Earning-SNF-Admin & General Medicaid	9,246.66	13,573.47		0.00	13,573.47
29010-10-41-00	Prior Year Retained Earning-SNF-Exec. Dir / Administrator	207,976.63	354,697.99		0.00	354,697.99
29010-10-44-00	Prior Year Retained Earning-SNF-Reception	731,311.03	791,260.40		0.00	791,260.40
29010-10-45-00	Prior Year Retained Earning-SNF-Personnel	694,235.02	726,472.53		0.00	726,472.53
29010-10-47-00	Prior Year Retained Earning-SNF-Business Office	8,852.59	8,852.59		0.00	8,852.59
29010-10-48-00	Prior Year Retained Earning-SNF-Marketing	516,645.07	565,930.15		0.00	565,930.15
29010-10-50-00	Prior Year Retained Earning-SNF-Maintenance	7,256,430.77	7,683,394.16		0.00	7,683,394.16
29010-10-51-00	Prior Year Retained Earning-SNF-Dietary	16,883,775.73	18,180,528.50		0.00	18,180,528.50
29010-10-52-00	Prior Year Retained Earning-SNF-Laundry	2,823,130.99	3,061,604.50		0.00	3,061,604.50
29010-10-53-00	Prior Year Retained Earning-SNF-Housekeeping	5,799,760.37	6,282,658.59		0.00	6,282,658.59
29010-10-54-00	Prior Year Retained Earning-SNF-Health Services	1,090.84	1,090.84		0.00	1,090.84
29010-10-60-00	Prior Year Retained Earning-SNF-Nursing	4,940,610.92	5,254,892.28		0.00	5,254,892.28

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Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	CAID PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2021	12/31/2022			12/31/2022
29010-10-61-00	Prior Year Retained Earning-SNF-DON	1,566,035.98	1,668,828.40		0.00	1,668,828.40
29010-10-62-00	Prior Year Retained Earning-SNF-Nursing Admin	7,686,686.11	8,556,018.54		0.00	8,556,018.54
29010-10-63-00	Prior Year Retained Earning-SNF-Nursing Admin Aide	2,140,234.01	2,260,145.72		0.00	2,260,145.72
29010-10-64-00	Prior Year Retained Earning-SNF-RN	27,051,341.35	29,142,741.38		0.00	29,142,741.38
29010-10-65-00	Prior Year Retained Earning-SNF-LPN	4,033,905.28	5,007,397.06		0.00	5,007,397.06
29010-10-66-00	Prior Year Retained Earning-SNF-Aides	33,874,038.59	36,636,748.98		0.00	36,636,748.98
29010-10-68-00	Prior Year Retained Earning-SNF-Inservice	928,546.51	982,503.31		0.00	982,503.31
29010-10-71-00	Prior Year Retained Earning-SNF-OT-Non Specific	4,988,751.14	4,988,785.45		0.00	4,988,785.45
29010-10-71-20	Prior Year Retained Earning-SNF-OT-Private	0.00	517.96		0.00	517.96
29010-10-71-25	Prior Year Retained Earning-SNF-OT-Medicaid	6,862.34	10,319.55		0.00	10,319.55
29010-10-71-26	Prior Year Retained Earning-SNF-OT-Med - Part A	280,130.45	414,439.81		0.00	414,439.81
29010-10-71-27	Prior Year Retained Earning-SNF-OT-Med - Part B	115,276.09	132,703.78		0.00	132,703.78
29010-10-71-30	Prior Year Retained Earning-SNF-OT-Fallon Part A	47,741.20	69,162.79		0.00	69,162.79
29010-10-71-31	Prior Year Retained Earning-SNF-OT-Fallon Part B	41,024.38	49,948.91		0.00	49,948.91
29010-10-71-32	Prior Year Retained Earning-SNF-OT-Evercare Part A	1,166.00	1,166.00		0.00	1,166.00
29010-10-71-35	Prior Year Retained Earning-SNF-OT-Pilgrim Part A	3,495.82	3,819.24		0.00	3,819.24
29010-10-71-36	Prior Year Retained Earning-SNF-OT-Pilgrim Part B	642.31	251.22		0.00	251.22
29010-10-71-38	Prior Year Retained Earning-SNF-OT-Other Insur A	196,138.85	300,718.15		0.00	300,718.15
29010-10-71-39	Prior Year Retained Earning-SNF OT-Other Part B	54,708.49	65,928.36		0.00	65,928.36
29010-10-72-00	Prior Year Retained Earning-SNF-ST-Non Specific	1,029,857.57	1,029,857.57		0.00	1,029,857.57
29010-10-72-20	Prior Year Retained Earning-SNF-ST-Private	0.00	121.23		0.00	121.23
29010-10-72-25	Prior Year Retained Earning-SNF-ST-Medicaid	2,065.39	2,808.36		0.00	2,808.36
29010-10-72-26	Prior Year Retained Earning-SNF-ST-Med - Part A	76,653.70	129,703.19		0.00	129,703.19
29010-10-72-27	Prior Year Retained Earning-SNF-ST-Med - Part B	53,134.23	62,015.12		0.00	62,015.12
29010-10-72-30	Prior Year Retained Earning-SNF-ST-Fallon Part A	8,151.41	15,573.66		0.00	15,573.66
29010-10-72-31	Prior Year Retained Earning-SNF-ST-Fallon Part B	37,496.50	49,255.70		0.00	49,255.70
29010-10-72-35	Prior Year Retained Earning-SNF-ST-Harvard Pilgrim Part A	1,172.14	1,370.93		0.00	1,370.93
29010-10-72-36	Prior Year Retained Earning-SNF-ST-Harvard Pilgrim Part B	380.64	380.64		0.00	380.64
29010-10-72-38	Prior Year Retained Earning-SNF-ST-Other Insur Part A	37,629.54	71,782.45		0.00	71,782.45
29010-10-72-39	Prior Year Retained Earning-SNF-ST-Other Insur Part B	39,899.47	51,534.81		0.00	51,534.81
29010-10-73-00	Prior Year Retained Earning-SNF-PT-Non Specific	4,042,626.17	4,044,629.44		0.00	4,044,629.44
29010-10-73-20	Prior Year Retained Earning-SNF-PT-Private	0.00	755.09		0.00	755.09
29010-10-73-25	Prior Year Retained Earning-SNF-PT-Medicaid	12,181.45	18,070.07		0.00	18,070.07
29010-10-73-26	Prior Year Retained Earning-SNF-PT-Med - Part A	291,616.88	439,289.56		0.00	439,289.56
29010-10-73-27	Prior Year Retained Earning-SNF-PT-Med - Part B	177,684.44	235,229.62		0.00	235,229.62
29010-10-73-30	Prior Year Retained Earning-SNF-PT-Fallon A	48,277.56	70,958.53		0.00	70,958.53
29010-10-73-31	Prior Year Retained Earning-SNF-PT-Fallon B	69,800.92	91,429.21		0.00	91,429.21
29010-10-73-35	Prior Year Retained Earning-SNF-PT-Pilgrim Part A	2,765.55	3,128.11		0.00	3,128.11
29010-10-73-36	Prior Year Retained Earning-SNF-PT-Pilgrim - Part B	1,997.26	1,365.94		0.00	1,365.94
29010-10-73-38	Prior Year Retained Earning-SNF-PT-Other Insur Part A	191,262.72	292,112.17		0.00	292,112.17
29010-10-73-39	Prior Year Retained Earning-SNF-PT-Other Part B	77,523.17	101,492.24		0.00	101,492.24
29010-10-74-00	Prior Year Retained Earning-SNF-Oth Ancillar-Non Specific	160,857.37	197,999.63		0.00	197,999.63
29010-10-74-26	Prior Year Retained Earning-SNF-Oth Ancillar-Med - Part A	2,957,950.28	3,162,571.16		0.00	3,162,571.16
29010-10-74-27	Prior Year Retained Earning-SNF-Oth Ancillar-Med - Part B	2,449.77	2,449.77		0.00	2,449.77
29010-10-74-30	Prior Year Retained Earning-SNF-Oth Ancillar-Fallon Part A	525,638.79	555,778.77		0.00	555,778.77
29010-10-74-32	Prior Year Retained Earning-SNF-Oth Ancill-Evercare - A	81,989.91	81,989.91		0.00	81,989.91
29010-10-74-33	Prior Year Retained Earning-SNF-Oth Ancill-Evercare - B	1,316.95	1,316.95		0.00	1,316.95
29010-10-74-35	Prior Year Retained Earning-SNF-Oth Ancill-Pilgrim	40,867.99	41,335.80		0.00	41,335.80
29010-10-74-38	Prior Year Retained Earning-SNF-Oth Ancillar-Other Insur A	1,451,387.50	1,568,228.88		0.00	1,568,228.88
29010-10-80-00	Prior Year Retained Earning-SNF-Admissions	1,682,802.48	1,826,457.24		0.00	1,826,457.24
29010-10-81-00	Prior Year Retained Earning-SNF-Social Services	2,117,445.24	2,241,849.32		0.00	2,241,849.32
29010-10-82-00	Prior Year Retained Earning-SNF-Recreation	4,005,658.30	4,282,344.36		0.00	4,282,344.36
29010-10-85-00	Prior Year Retained Earning-SNF-Adult Day Health	0.10	0.10		0.00	0.10
29010-10-89-00	Prior Year Retained Earning-SNF-Consultant	1,239,729.39	1,304,413.57		0.00	1,304,413.57
29010-10-90-00	Prior Year Retained Earning-SNF-Property Exp	16,657,689.03	17,874,070.66		0.00	17,874,070.66
29010-10-91-00	Prior Year Retained Earning-SNF-Covid	426,175.54	707,378.50		0.00	707,378.50
29010-11-68-00	Prior Year Retained Earning-Assist Living-In Service	2,712.75	2,712.75		0.00	2,712.75
<b>Subtotal : None</b>		<b>194,971.45</b>	<b>1,305,134.52</b>		<b>0.00</b>	<b>1,305,134.52</b>
<b>Total [1000] Balance Sheet</b>		<b>194,971.45</b>	<b>1,305,134.52</b>		<b>0.00</b>	<b>1,305,134.52</b>
<b>Group : [9000] P&amp;L</b>						
<b>Subgroup : None</b>						
30000-10-00-20	Room & Board SNF-SNF-Private	(5,019,282.71)	(4,242,970.05)		0.00	(4,242,970.05)
30000-10-00-25	Room & Board SNF-SNF-Medicaid	(4,100,402.54)	(6,615,310.88)		0.00	(6,615,310.88)
				CAIDJE - �	(0.00)	
30000-10-00-26	Room & Board SNF-SNF-Medicare - Part A	(2,679,187.01)	(2,392,299.20)		0.00	(2,392,299.20)
30000-10-00-28	Room & Board SNF-SNF-Tufts-SCO	(2,926.56)	(19,295.28)		0.00	(19,295.28)
30000-10-00-29	Room & Board SNF-SNF-Fallon-SCO	(1,559,832.84)	(1,703,496.56)		0.00	(1,703,496.56)
30000-10-00-30	Room & Board SNF-SNF-Fallon - Part A	(315,147.44)	(323,849.90)		0.00	(199,305.00)
				CAIDJE - 1	124,544.90	
30000-10-00-31	Room & Board SNF	(493,719.00)	0.00		0.00	0.00
				CAIDJE - �	(0.00)	
30000-10-00-35	Room & Board SNF-SNF-Harvard/Pilgrim - Part A	(5,916.00)	(16,815.07)		0.00	(16,815.07)
30000-10-00-37	Room & Board SNF-SNF-Commercial Ins.	(1,453,371.75)	(1,848,658.73)		(124,544.90)	(1,973,203.63)
				CAIDJE - 1	(124,544.90)	
				CAIDJE - �	(0.00)	
30000-10-91-00	Room & Board SNF-SNF-Covid	0.00	(1,672,400.26)		0.00	(1,672,400.26)
30100-10-00-00	User Fee-SNF-NON-SPECIFIC	925,495.68	941,463.53		0.00	941,463.53
31000-10-00-26	Pharmacy Income-SNF-Medicare - Part A	(409,842.37)	(331,900.07)		0.00	(331,900.07)
31000-10-00-30	Pharmacy Income-SNF-Fallon - Part A	(81,326.50)	(63,845.57)		0.00	(63,845.57)
31000-10-00-35	Pharmacy Income-SNF-Harvard/Pilgrim - Part A	(770.19)	(3,370.37)		0.00	(3,370.37)
31000-10-00-38	Pharmacy Income-SNF-Othr Ins - Part A	(259,102.87)	(469,204.95)		0.00	(469,204.95)
31090-10-00-26	Pharmacy Contract Adj-SNF-Medicare - Part A	409,842.37	331,900.07		0.00	331,900.07
31090-10-00-30	Pharmacy Contract Adj-SNF-Fallon - Part A	81,326.50	63,845.57		0.00	63,845.57
31090-10-00-35	Pharmacy Contract Adj-SNF-Harvard/Pilgrim - Part A	770.19	3,370.37		0.00	3,370.37
31090-10-00-38	Pharmacy Contract Adj-SNF-Othr Ins - Part A	259,102.87	469,204.95		0.00	469,204.95
31101	R&B- Managed Care	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
31250	R&B RESOURCES	(967,536.00)	0.00		0.00	0.00
32000-10-00-26	IV Revenue-SNF-Medicare - Part A	(11,945.14)	(32,286.25)		0.00	(32,286.25)
32000-10-00-30	IV Revenue-SNF-Fallon - Part A	(3,465.00)	0.00		0.00	0.00
32000-10-00-38	IV Revenue-SNF-Othr Ins - Part A	(18,287.50)	(36,987.84)		0.00	(36,987.84)
32090-10-00-26	IV Contract Adjustments-SNF-Medicare - Part A	11,945.14	32,286.25		0.00	32,286.25
32090-10-00-30	IV Contract Adjustments-SNF-Fallon - Part A	3,465.00	0.00		0.00	0.00
32090-10-00-38	IV Contract Adjustments-SNF-Othr Ins - Part A	18,287.50	36,987.84		0.00	36,987.84
33000-10-00-38	Medical Supplies-SNF-Othr Ins - Part A	0.00	(36,634.89)		0.00	(36,634.89)

Client: **A442995 - Beaumont at the Willows**  
Engagement: **MDMC 2022 - Beaumont at the Willows**  
Period Ending: **12/31/2022**  
Trial Balance: **T01-01 - Master TB**  
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	CAID PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2021	12/31/2022			12/31/2022
33090-10-00-38	Med Supplies-Contract Adj-SNF-Othr Ins - Part A	0.00	36,634.89		0.00	36,634.89
33600-10-00-38	Oxygen Therapy-SNF-Othr Ins - Part A	0.00	(1,112.31)		0.00	(1,112.31)
33690-10-00-38	Oxygen Therapy - Contra-SNF-Othr Ins - Part A	0.00	1,112.31		0.00	1,112.31
34000-10-00-26	Lab Revenue-SNF-Medicare - Part A	(101,199.33)	(111,055.30)		0.00	(111,055.30)
34000-10-00-30	Lab Revenue-SNF-Fallon - Part A	(15,749.42)	(13,598.79)		0.00	(13,598.79)
34000-10-00-35	Lab Revenue-SNF-Harvard/Pilgrim - Part A	(398.17)	(602.77)		0.00	(602.77)
34000-10-00-38	Lab Revenue-SNF-Othr Ins - Part A	(92,308.13)	(109,157.35)		0.00	(109,157.35)
34090-10-00-26	Lab Revenue - Contract Adj-SNF-Medicare - Part A	101,199.33	111,055.30		0.00	111,055.30
34090-10-00-30	Lab Revenue - Contract Adj-SNF-Fallon - Part A	15,749.42	13,598.79		0.00	13,598.79
34090-10-00-35	Lab Revenue - Contract Adj-SNF-Harvard/Pilgrim - Part A	398.17	602.77		0.00	602.77
34090-10-00-38	Lab Revenue - Contract Adj-SNF-Othr Ins - Part A	92,308.13	109,157.35		0.00	109,157.35
34500-10-00-26	Routine Med Equip.-SNF-Medicare - Part A	(24,797.79)	(17,990.75)		0.00	(17,990.75)
34500-10-00-38	Routine Med Equip.-SNF-Othr Ins - Part A	0.00	(2,134.54)		0.00	(2,134.54)
34590-10-00-26	Routine Medical Contra-SNF-Medicare - Part A	24,797.79	17,990.75		0.00	17,990.75
34590-10-00-38	Routine Medical Contra-SNF-Othr Ins - Part A	0.00	2,134.54		0.00	2,134.54
34600-10-00-26	Ambulance-SNF-Medicare - Part A	(97,237.82)	(99,372.63)		0.00	(99,372.63)
34600-10-00-38	Ambulance-SNF-Othr Ins - Part A	(21,057.87)	(13,298.28)		0.00	(13,298.28)
34690-10-00-26	Ambulance - Contractual adj-SNF-Medicare - Part A	97,237.82	99,372.63		0.00	99,372.63
34690-10-00-38	Ambulance - Contractual adj-SNF-Othr Ins - Part A	21,057.87	13,298.28		0.00	13,298.28
34700-10-00-26	Misc Other Ancillaries-SNF-Medicare - Part A	(19,018.91)	(52,869.86)		0.00	(52,869.86)
34700-10-00-27	Misc Other Ancillaries-SNF-Medicare - Part B	0.00	(1,733.13)		0.00	(1,733.13)
34700-10-00-38	Misc Other Ancillaries-SNF-Othr Ins - Part A	(23,773.89)	(43,427.09)		0.00	(43,427.09)
34790-10-00-26	Misc. Ancil. Contractual-SNF-Medicare - Part A	19,018.91	52,869.86		0.00	52,869.86
34790-10-00-38	Misc. Ancil. Contractual-SNF-Othr Ins - Part A	23,773.89	43,427.09		0.00	43,427.09
35000-10-00-20	PT Revenue-SNF-Private	(839.38)	0.00		0.00	0.00
35000-10-00-26	PT Revenue-SNF-Medicare - Part A	(621,814.40)	(563,840.00)		0.00	(563,840.00)
35000-10-00-27	PT Revenue-SNF-Medicare - Part B	(193,200.00)	(155,774.66)		0.00	(155,774.66)
35000-10-00-30	PT Revenue-SNF-Fallon - Part A	(110,880.00)	(114,240.00)		0.00	(114,240.00)
35000-10-00-31	PT Revenue-SNF-Fallon - Part B	(65,120.00)	(73,254.54)		0.00	(73,254.54)
35000-10-00-35	PT Revenue-SNF-Harvard/Pilgrim - Part A	(3,360.00)	(7,360.00)		0.00	(7,360.00)
35000-10-00-37	PT Revenue-SNF-Commercial Ins.	0.00	83.83		0.00	83.83
35000-10-00-38	PT Revenue-SNF-Othr Ins - Part A	(393,200.00)	(479,760.00)		0.00	(479,760.00)
35000-10-00-39	PT Revenue-SNF-Othr Ins - Part B	(43,600.83)	(18,716.55)		0.00	(18,716.55)
35090-10-00-26	PT Rev-Contr Adj-SNF-Medicare - Part A	621,814.40	563,840.00		0.00	563,840.00
35090-10-00-27	PT Rev-Contr Adj-SNF-Medicare - Part B	123,993.46	102,888.42		0.00	102,888.42
35090-10-00-30	PT Rev-Contr Adj-SNF-Fallon - Part A	110,880.00	114,240.00		0.00	114,240.00
35090-10-00-31	PT Rev-Contr Adj-SNF-Fallon - Part B	35,594.20	40,236.95		0.00	40,236.95
35090-10-00-35	PT Rev-Contr Adj-SNF-Harvard/Pilgrim - Part A	3,360.00	7,360.00		0.00	7,360.00
35090-10-00-38	PT Rev-Contr Adj-SNF-Othr Ins - Part A	393,200.00	479,760.00		0.00	479,760.00
35090-10-00-39	PT Rev-Contr Adj-SNF-Othr Ins - Part B	14,211.38	5,255.11		0.00	5,255.11
36000-10-00-20	OT Revenue-SNF-Private	(639.61)	0.00		0.00	0.00
36000-10-00-26	OT Revenue-SNF-Medicare - Part A	(547,600.00)	(564,720.00)		0.00	(564,720.00)
36000-10-00-27	OT Revenue-SNF-Medicare - Part B	(50,160.00)	(61,058.56)		0.00	(61,058.56)
36000-10-00-30	OT Revenue-SNF-Fallon - Part A	(103,760.00)	(121,680.00)		0.00	(121,680.00)
36000-10-00-31	OT Revenue-SNF-Fallon - Part B	(26,960.00)	(38,693.81)		0.00	(38,693.81)
36000-10-00-35	OT Revenue-SNF-Harvard/Pilgrim - Part A	(3,040.00)	(7,520.00)		0.00	(7,520.00)
36000-10-00-38	OT Revenue-SNF-Othr Ins - Part A	(534,880.00)	(727,840.00)		0.00	(727,840.00)
36000-10-00-39	OT Revenue-SNF-Othr Ins - Part B	(14,902.97)	(12,403.97)		0.00	(12,403.97)
36090-10-00-26	OT Revenue - Contr Adj-SNF-Medicare - Part A	547,600.00	564,720.00		0.00	564,720.00
36090-10-00-27	OT Revenue - Contr Adj-SNF-Medicare - Part B	31,002.45	37,216.71		0.00	37,216.71
36090-10-00-30	OT Revenue - Contr Adj-SNF-Fallon - Part A	103,760.00	121,680.00		0.00	121,680.00
36090-10-00-31	OT Revenue - Contr Adj-SNF-Fallon - Part B	14,553.51	21,264.78		0.00	21,264.78
36090-10-00-35	OT Revenue - Contr Adj-SNF-Harvard/Pilgrim - Part A	3,040.00	7,520.00		0.00	7,520.00
36090-10-00-38	OT Revenue - Contr Adj-SNF-Othr Ins - Part A	534,880.00	727,840.00		0.00	727,840.00
36090-10-00-39	OT Revenue - Contr Adj-SNF-Othr Ins - Part B	2,498.24	3,950.56		0.00	3,950.56
37000-10-00-26	ST Revenue-SNF-Medicare - Part A	(208,000.00)	(184,240.00)		0.00	(184,240.00)
37000-10-00-27	ST Revenue-SNF-Medicare - Part B	(26,640.00)	(35,805.38)		0.00	(35,805.38)
37000-10-00-30	ST Revenue-SNF-Fallon - Part A	(40,720.00)	(19,840.00)		0.00	(19,840.00)
37000-10-00-31	ST Revenue-SNF-Fallon - Part B	(31,440.00)	(17,680.00)		0.00	(17,680.00)
37000-10-00-35	ST Revenue-SNF-Harvard/Pilgrim - Part A	(2,160.00)	(80.00)		0.00	(80.00)
37000-10-00-38	ST Revenue-SNF-Othr Ins - Part A	(313,200.00)	(342,000.00)		0.00	(342,000.00)
37000-10-00-39	ST Revenue-SNF-Othr Ins - Part B	(32,832.06)	(25,621.72)		0.00	(25,621.72)
37090-10-00-26	ST Revenue - Contract Adj-SNF-Medicare - Part A	208,000.00	184,240.00		0.00	184,240.00
37090-10-00-27	ST Revenue - Contract Adj-SNF-Medicare - Part B	14,104.07	17,034.57		0.00	17,034.57
37090-10-00-30	ST Revenue - Contract Adj-SNF-Fallon - Part A	40,720.00	19,840.00		0.00	19,840.00
37090-10-00-31	ST Revenue - Contract Adj-SNF-Fallon - Part B	15,346.35	8,409.54		0.00	8,409.54
37090-10-00-35	ST Revenue - Contract Adj-SNF-Harvard/Pilgrim - Part A	2,160.00	80.00		0.00	80.00
37090-10-00-38	ST Revenue - Contract Adj-SNF-Othr Ins - Part A	313,200.00	342,000.00		0.00	342,000.00
37090-10-00-39	ST Revenue - Contract Adj-SNF-Othr Ins - Part B	18,410.48	14,946.77		0.00	14,946.77
39300-10-00-00	Interest Income-SNF-NON-SPECIFIC	(16.76)	36.17		0.00	36.17
39350-10-00-00	Income - Misc. & Other-SNF-NON-SPECIFIC	(58,767.62)	(40,769.61)		0.00	(40,769.61)
39360-10-00-00	Income - Interest Residents-SNF-NON-SPECIFIC	(17,595.31)	(124.84)		0.00	(124.84)
39380-10-00-00	Income - Salon-SNF-NON-SPECIFIC	(1,035.00)	(466.52)		0.00	(466.52)
40000-10-41-00	Salaries-SNF-Exec. Dir / Administrator	141,030.51	140,492.24		0.00	140,492.24
40000-10-44-00	Salaries-SNF-Reception	55,861.80	56,660.59		0.00	56,660.59
40000-10-45-00	Salaries-SNF-Personnel	28,459.56	62,726.11		0.00	62,726.11
40000-10-50-00	Salaries-SNF-Maintenance	385,830.50	312,378.03		0.00	312,378.03
40000-10-51-00	Salaries-SNF-Dietary	762,429.64	411,042.50		0.00	411,042.50
40000-10-54-00	Salaries-SNF-Health Services	0.00	8,421.03		0.00	8,421.03
40000-10-61-00	Salaries-SNF-DON	124,676.66	95,831.25		0.00	95,831.25
40000-10-62-00	Salaries-SNF-Nursing Admin	582,279.86	1,002,832.09		0.00	1,002,832.09
40000-10-62-xx	Nurse Scheduler Salary	84,983.00	0.00		0.00	0.00
40000-10-63-00	Salaries-SNF-Nursing Admin Aide	18,515.96	107,318.23		0.00	107,318.23
40000-10-64-00	Salaries-SNF-RN	470,786.47	1,608,214.82		(1,506,690.49)	101,524.33
				CAIDJE - 2C	(1,506,690.49)	
40000-10-66-00	Salaries-SNF-Aides	1,445,612.45	1,653,229.26		0.00	1,653,229.26
40000-10-68-00	Salaries-SNF-Inservice	48,432.05	30,045.05		0.00	30,045.05
40000-10-80-00	Salaries-SNF-Admissions	109,502.82	147,352.60		0.00	147,352.60
40000-10-81-00	Salaries-SNF-Social Services	71,700.76	58,323.12		0.00	58,323.12
40000-10-82-00	Salaries-SNF-Recreation	243,700.60	204,589.22		0.00	204,589.22
40004-10-41-00	Vacation/Personal-SNF-Exec. Dir / Administrator	5,311.24	1,324.00		0.00	1,324.00
40004-10-44-00	Vacation/Personal-SNF-Reception	4,050.53	4,301.76		0.00	4,301.76
40004-10-45-00	Vacation/Personal-SNF-Personnel	2,731.23	4,309.49		0.00	4,309.49
40004-10-50-00	Vacation/Personal-SNF-Maintenance	30,923.21	41,611.49		0.00	41,611.49
40004-10-51-00	Vacation/Personal-SNF-Dietary	40,101.73	47,949.51		0.00	47,949.51
40004-10-54-00	Vacation/Personal-SNF-Health Services	0.00	224.88		0.00	224.88

Client: **A442995 - Beaumont at the Willows**  
Engagement: **MDMC 2022 - Beaumont at the Willows**  
Period Ending: **12/31/2022**  
Trial Balance: **T01-01 - Master TB**  
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	CAID PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2021	12/31/2022			12/31/2022
40004-10-61-00	Vacation/Personal-SNF-DON	(22,450.75)	6,248.39		0.00	6,248.39
40004-10-62-00	Vacation/Personal-SNF-Nursing Admin	62,954.79	77,448.20		0.00	77,448.20
40004-10-63-00	Vacation/Personal-SNF-Nursing Admin Aide	14,075.06	8,853.54		0.00	8,853.54
40004-10-64-00	Vacation/Personal-SNF-RN	82,611.83	102,147.57		0.00	102,147.57
40004-10-66-00	Vacation/Personal-SNF-Aides	97,118.12	73,851.10		0.00	73,851.10
40004-10-68-00	Vacation/Personal-SNF-Inservice	5,052.87	4,171.88		0.00	4,171.88
40004-10-80-00	Vacation/Personal-SNF-Admissions	26,371.50	26,294.88		0.00	26,294.88
40004-10-81-00	Vacation/Personal-SNF-Social Services	(7,029.77)	2,068.21		0.00	2,068.21
40004-10-82-00	Vacation/Personal-SNF-Recreation	16,535.85	18,858.09		0.00	18,858.09
40006-10-40-00	Payroll Taxes-SNF-Admin & General	513,042.75	521,809.01		0.00	521,809.01
40010-10-41-00	Salary Accrual-SNF-Exec, Dir / Administrator	379.61	(919.24)		0.00	(919.24)
40010-10-44-00	Salary Accrual-SNF-Reception	(91.21)	161.01		0.00	161.01
40010-10-45-00	Salary Accrual-SNF-Personnel	1,046.72	(423.92)		0.00	(423.92)
40010-10-50-00	Salary Accrual-SNF-Maintenance	(91.55)	(3,187.14)		0.00	(3,187.14)
40010-10-51-00	Salary Accrual-SNF-Dietary	2,728.36	(12,887.67)		0.00	(12,887.67)
40010-10-54-00	Salary Accrual-SNF-Health Services	0.00	456.09		0.00	456.09
40010-10-61-00	Salary Accrual-SNF-DON	566.51	(697.00)		0.00	(697.00)
40010-10-62-00	Salary Accrual-SNF-Nursing Admin	5,926.13	(5,225.93)		0.00	(5,225.93)
40010-10-63-00	Salary Accrual-SNF-Nursing Admin Aide	1,041.69	(1,034.01)		0.00	(1,034.01)
40010-10-64-00	Salary Accrual-SNF-RN	12,283.87	(27,818.70)		0.00	(27,818.70)
40010-10-65-00	Salary Accrual-SNF-LPN	0.00	12,191.51		1,506,690.49	1,518,882.00
				CAIDJE -	1,506,690.49	
40010-10-66-00	Salary Accrual-SNF-Aides	7,126.09	(5,304.70)		0.00	(5,304.70)
40010-10-68-00	Salary Accrual-SNF-Inservice	471.88	(1,329.02)		0.00	(1,329.02)
40010-10-80-00	Salary Accrual-SNF-Admissions	2,116.69	(1,679.47)		0.00	(1,679.47)
40010-10-81-00	Salary Accrual-SNF-Social Services	(1,263.71)	0.00		0.00	0.00
40010-10-82-00	Salary Accrual-SNF-Recreation	1,343.08	(2,432.13)		0.00	(2,432.13)
40012-10-50-00	Salary Allocation-SNF-Maintenance	(263,076.00)	0.00		0.00	0.00
40014-10-44-00	Training Salary-SNF-Reception	128.25	1,599.30		0.00	1,599.30
40014-10-50-00	Training Salary-SNF-Maintenance	548.00	552.25		0.00	552.25
40014-10-51-00	Training Salary-SNF-Dietary	2,406.00	2,669.00		0.00	2,669.00
40014-10-62-00	Training Salary-SNF-Nursing Admin	0.00	483.12		0.00	483.12
40014-10-63-00	Training Salary-SNF-Nursing Admin Aide	1,296.00	549.00		0.00	549.00
40014-10-64-00	Training Salary-SNF-RN	9,935.10	8,492.50		0.00	8,492.50
40014-10-66-00	Training Salary-SNF-Aides	5,413.43	9,923.27		0.00	9,923.27
40014-10-81-00	Training Salary-SNF-Social Services	0.00	604.50		0.00	604.50
40014-10-82-00	Training Salary-SNF-Recreation	1,052.48	240.00		0.00	240.00
43000	LICENSE & DUES	2,700.00	0.00		2,700.00	2,700.00
				CAIDJE - 4	2,700.00	
45010-10-40-00	Benefits - Employee Benefits-SNF-Admin & General	104,433.75	39,911.86		0.00	39,911.86
45030-00-40-00	Benefits - Pension 401K-Admin & General	4,419.12	(395.00)		0.00	(395.00)
45030-10-40-00	Benefits - Pension 401K-SNF-Admin & General	26,055.30	0.00		0.00	0.00
45040-10-40-00	Benefits - Recruitment Exp-SNF-Admin & General	18,015.93	37,595.85		0.00	37,595.85
45040-10-48-00	Benefits - Recruitment Exp-SNF-Marketing	671.83	517.42		0.00	517.42
45040-10-62-00	Benefits - Recruitment Exp-SNF-Nursing Admin	441.65	0.00		0.00	0.00
45040-10-64-00	Benefits - Recruitment Exp-SNF-RN	99.77	0.00		0.00	0.00
45040-10-66-00	Benefits - Recruitment Exp-SNF-Aides	5,181.05	0.00		0.00	0.00
45050-10-40-00	Education-SNF-Admin & General	3,853.88	2,383.49		0.00	2,383.49
45050-10-60-00	Education-SNF-Nursing	11,113.79	12,199.40		0.00	12,199.40
45050-10-66-00	Education-SNF-Aides	880.00	0.00		0.00	0.00
50000-10-40-00	Data Processing-SNF-Admin & General	129,869.51	152,211.24		0.00	152,211.24
50000-10-48-00	Data Processing-SNF-Marketing	2,700.58	2,188.22		0.00	2,188.22
50000-10-73-00	Data Processing-SNF-PT-Non Specific	360.00	0.00		0.00	0.00
50001-10-40-00	Data - Hosting and Support-SNF-Admin & General	2,783.56	7,918.30		0.00	7,918.30
50002-10-40-00	Data - Payroll Processing-SNF-Admin & General	20,959.49	31,239.06		0.00	31,239.06
50005-10-40-00	Office Supp/Postage-SNF-Admin & General	25,333.17	24,710.38		0.00	24,710.38
50015-10-90-00	Equipment Rental-SNF-Property Exp	105,375.55	102,788.70		0.00	102,788.70
50020-10-40-00	Travel Expense-SNF-Admin & General	180.32	625.69		0.00	625.69
50020-10-60-00	Travel Expense-SNF-Nursing	181.44	303.26		0.00	303.26
50025-10-40-00	Conventions & Seminars-SNF-Admin & General	647.30	46.03		0.00	46.03
50110-10-40-00	Acctg & Audit-SNF-Admin & General	37,446.75	60,086.00		0.00	60,086.00
50120-10-40-00	Legal-SNF-Admin & General	(35,541.69)	14,347.75		0.00	14,347.75
50130-10-40-00	Other Profess Serv-SNF-Admin & General	0.00	5,519.04		0.00	5,519.04
50200-10-40-00	Bank Service Charge-SNF-Admin & General	8,655.32	7,852.43		0.00	7,852.43
50210-10-40-00	Late Charges-SNF-Admin & General	1,203.51	2,064.68		0.00	2,064.68
50230-10-40-00	License & Dues-SNF-Admin & General	17,291.67	15,145.77		(2,700.00)	12,445.77
				CAIDJE - 4	(2,700.00)	
50240-10-40-00	Donations-SNF-Admin & General	1,000.00	0.00		0.00	0.00
50250-10-40-00	Admin Exp - Miscellaneous-SNF-Admin & General	562.03	55.00		0.00	55.00
50265-10-40-00	Advertising Help Wanted-SNF-Admin & General	12,462.04	23,416.28		0.00	23,416.28
50270-10-40-00	Bad Accounts/Debts-SNF-Admin & General	49,932.76	36,000.00		0.00	36,000.00
50270-10-40-25	Bad Accounts/Debts-SNF-Admin & General Medicaid	4,326.81	927.35		0.00	927.35
50300-10-40-00	Admin - Sales Tax-SNF-Admin & General	0.00	624.05		0.00	624.05
50330-10-90-00	Taxes - RE & Personal Prop-SNF-Property Exp	20,553.30	20,705.98		0.00	20,705.98
50505-10-40-00	Depreciation - Software-SNF-Admin & General	5,560.32	11,117.40		0.00	11,117.40
50530-10-90-00	Depreciation-Equipment-SNF-Property Exp	88,998.79	76,516.97		0.00	76,516.97
50615-10-40-00	Insurance-General-SNF-Admin & General	19,661.72	26,985.55		0.00	26,985.55
50620-10-40-00	Insurance-Motor Vehicle-SNF-Admin & General	3,946.31	2,606.71		0.00	2,606.71
50625-10-40-00	Insurance-Group Life-SNF-Admin & General	4,116.20	2,943.50		0.00	2,943.50
50630-10-40-00	Insurance-W/C-SNF-Admin & General	81,641.25	80,146.25		0.00	80,146.25
50635-10-40-00	Insurance-Health-SNF-Admin & General	492,537.95	397,260.52		0.00	397,260.52
50640-10-40-00	Insurance-Disability-SNF-Admin & General	8,037.81	7,278.49		0.00	7,278.49
50700-10-40-00	Management Fees - CCM-SNF-Admin & General	798,277.35	822,604.20		0.00	822,604.20
60000-10-51-00	Consulting Expense-SNF-Dietary	1,500.00	3,676.00		0.00	3,676.00
60000-10-81-00	Consulting Expense-SNF-Social Services	60,996.80	85,740.00		0.00	85,740.00
60000-10-89-00	Consulting Expense-SNF-Consultant	3,495.00	0.00		0.00	0.00
60010-10-89-00	Consultant - MMQ/MDS-SNF-Consultant	7,462.57	7,275.02		0.00	7,275.02
60020-10-89-00	Pharmacists Consultant-SNF-Consultant	10,630.88	10,982.24		0.00	10,982.24
60030-10-89-00	Medical Director-SNF-Consultant	43,095.73	61,217.61		0.00	61,217.61
60040-10-50-00	Contracted Services - Bldg-SNF-Maintenance	90,416.03	112,516.58		0.00	112,516.58
60050-10-50-00	Contracted Services - Grounds-SNF-Maintenance	40,842.80	43,560.00		0.00	43,560.00
60100-10-51-00	Purchased Services-SNF-Dietary	18,702.03	837,067.07		0.00	837,067.07
60100-10-52-00	Purchased Services-SNF-Laundry	210,819.06	233,039.70		0.00	233,039.70
60100-10-53-00	Purchased Services-SNF-Housekeeping	413,652.42	437,221.21		0.00	437,221.21
60100-10-64-00	Purchased Services-SNF-RN	539,031.99	651,316.88		0.00	651,316.88
60100-10-65-00	Purchased Services-SNF-LPN	959,818.28	1,146,108.43		0.00	1,146,108.43

Client: **A442995 - Beaumont at the Willows**  
Engagement: **MDMC 2022 - Beaumont at the Willows**  
Period Ending: **12/31/2022**  
Trial Balance: **T01-01 - Master TB**  
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	CAID PP-1 12/31/2021	FS CP 12/31/2022	JE Ref #	CAIDJE	CAID CP 12/31/2022
60100-10-66-00	Purchased Services-SNF-Aides	1,215,052.75	992,117.07	CAIDJE - 2	(0.00)	992,117.07
60100-10-71-20	Purchased Services-SNF-OT-Private	517.96	282.22	CAIDJE - 2	(0.00)	282.22
60100-10-71-25	Purchased Services-SNF-OT-Medicaid	3,457.21	1,789.86		0.00	1,789.86
60100-10-71-26	Purchased Services-SNF-OT-Med - Part A	134,309.36	132,397.00		0.00	132,397.00
60100-10-71-27	Purchased Services-SNF-OT-Med - Part B	17,427.69	20,377.68		0.00	20,377.68
60100-10-71-30	Purchased Services-SNF-OT-Fallon Part A	21,421.59	29,412.55		0.00	29,412.55
60100-10-71-31	Purchased Services-SNF-OT-Fallon Part B	8,924.53	11,508.47		0.00	11,508.47
60100-10-71-35	Purchased Services-SNF-OT-Pilgrim Part A	323.42	2,666.67		0.00	2,666.67
60100-10-71-36	Purchased Services-SNF-OT-Pilgrim Part B	(391.09)	0.00		0.00	0.00
60100-10-71-38	Purchased Services-SNF-OT-Other Insur A	104,579.30	142,053.20		0.00	142,053.20
60100-10-71-39	Purchased Services-SNF OT-Other Part B	11,221.87	8,147.97		0.00	8,147.97
60100-10-72-00	Purchased Services-SNF-ST-Non Specific	0.00	3,420.40		0.00	3,420.40
60100-10-72-20	Purchased Services-SNF-ST-Private	121.23	0.00		0.00	0.00
60100-10-72-25	Purchased Services-SNF-ST-Medicaid	742.97	807.49		0.00	807.49
60100-10-72-26	Purchased Services-SNF-ST-Med - Part A	53,049.49	46,549.33		0.00	46,549.33
60100-10-72-27	Purchased Services-SNF-ST-Med - Part B	8,880.89	13,918.89		0.00	13,918.89
60100-10-72-30	Purchased Services-SNF-ST-Fallon Part A	7,422.25	6,259.69		0.00	6,259.69
60100-10-72-31	Purchased Services-SNF-ST-Fallon Part B	11,759.20	6,415.14		0.00	6,415.14
60100-10-72-35	Purchased Services-SNF-ST-Harvard Pilgrim Part A	198.79	70.04		0.00	70.04
60100-10-72-38	Purchased Services-SNF-ST-Other Insur Part A	34,152.91	24,862.06		0.00	24,862.06
60100-10-72-39	Purchased Services-SNF-ST-Other Insur Part B	11,635.34	8,829.58		0.00	8,829.58
60100-10-73-20	Purchased Services-SNF-PT-Private	755.09	355.60		0.00	355.60
60100-10-73-25	Purchased Services-SNF-PT-Medicaid	5,888.62	1,315.92		0.00	1,315.92
60100-10-73-26	Purchased Services-SNF-PT-Med - Part A	147,672.68	141,463.05		0.00	141,463.05
60100-10-73-27	Purchased Services-SNF-PT-Med - Part B	57,545.18	43,523.96		0.00	43,523.96
60100-10-73-30	Purchased Services-SNF-PT-Fallon A	22,680.97	26,862.27		0.00	26,862.27
60100-10-73-31	Purchased Services-SNF-PT-Fallon B	21,628.29	21,949.13		0.00	21,949.13
60100-10-73-35	Purchased Services-SNF-PT-Pilgrim Part A	362.56	2,481.26		0.00	2,481.26
60100-10-73-36	Purchased Services-SNF-PT-Pilgrim - Part B	(631.32)	0.00		0.00	0.00
60100-10-73-38	Purchased Services-SNF-PT-Other Insur Part A	100,849.45	133,580.80		0.00	133,580.80
60100-10-73-39	Purchased Services-SNF-PT-Other Part B	23,969.07	14,337.05		0.00	14,337.05
60110-10-50-00	Purchase Services-Grounds-SNF-Maintenance	1,705.34	3,475.18		0.00	3,475.18
60120-10-50-00	Purchased Services-Building-SNF-Maintenance	3,825.10	0.00		0.00	0.00
60200-10-48-00	Supplies & Expenses-SNF-Marketing	0.00	55.92		0.00	55.92
60200-10-50-00	Supplies & Expenses-SNF-Maintenance	15,092.18	14,578.28		0.00	14,578.28
60200-10-51-00	Supplies & Expenses-SNF-Dietary	49,342.58	8,332.04		0.00	8,332.04
60200-10-52-00	Supplies & Expenses-SNF-Laundry	17,149.81	12,462.33		0.00	12,462.33
60200-10-53-00	Supplies & Expenses-SNF-Housekeeping	69,245.80	53,198.26		0.00	53,198.26
60200-10-60-00	Supplies & Expenses-SNF-Nursing	302,986.13	351,781.17		0.00	351,781.17
60200-10-71-00	Supplies & Expenses-SNF-OT-Non Specific	34.31	0.00		0.00	0.00
60200-10-73-00	Supplies & Expenses-SNF-PT-Non Specific	2,207.27	1,675.44		0.00	1,675.44
60200-10-80-00	Supplies & Expenses-SNF-Admissions	5,663.75	7,431.95		0.00	7,431.95
60200-10-82-00	Supplies & Expenses-SNF-Recreation	12,279.05	9,195.37		0.00	9,195.37
60200-10-91-00	Supplies & Expenses-SNF-Covid	281,202.96	75,591.88		0.00	75,591.88
60300-10-51-00	Food-SNF-Dietary	424,034.19	218,557.76		0.00	218,557.76
60305-10-51-00	Food Allocation-SNF-Dietary	(4,800.85)	0.00		0.00	0.00
60306-10-51-00	Dietary events-SNF-Dietary	309.09	0.00		0.00	0.00
60400-10-52-00	Linens & Bedding-SNF-Laundry	10,504.64	5,049.86		0.00	5,049.86
60400-10-53-00	Linens & Bedding-SNF-Housekeeping	0.00	3,429.14		0.00	3,429.14
61000-10-90-00	Rent Expense-SNF-Property Exp	682,281.41	646,726.68		0.00	646,726.68
61020-10-50-00	Snow Removal-SNF-Maintenance	32,607.50	34,548.45		0.00	34,548.45
61030-10-50-00	Repairs-SNF-Maintenance	87,335.46	121,683.12		0.00	121,683.12
61040-10-50-00	Repairs/Equipment-SNF-Maintenance	0.00	5,973.96		0.00	5,973.96
61060-10-50-00	Repairs/Motor Vehicles-SNF-Maintenance	1,004.82	3,829.88		0.00	3,829.88
61070-10-40-00	Telephone Expense-SNF-Admin & General	75,719.28	78,111.79		0.00	78,111.79
61090-10-90-00	Utilities-Electricity-SNF-Property Exp	119,013.61	118,822.21		0.00	118,822.21
61100-10-90-00	Utilities-Gas-SNF-Property Exp	72,761.87	101,886.96		0.00	101,886.96
61120	LPN IIA	976,651.00	0.00		0.00	0.00
61120-10-90-00	Water & Sewer-SNF-Property Exp	127,397.10	150,257.62		0.00	150,257.62
62615	MMQ NURSE SALARY	60,378.00	0.00		0.00	0.00
62616	MDS SALARY	157,352.00	0.00		0.00	0.00
63000-10-40-00	Motor Vehicle Expense-SNF-Admin & General	1,297.46	1,394.09		0.00	1,394.09
63020-10-82-00	Entertainment-SNF-Recreation	1,775.00	4,546.41		0.00	4,546.41
64000-10-48-00	Advertising-SNF-Marketing	4,191.40	43.47		0.00	43.47
64005-10-48-00	Collateral-SNF-Marketing	679.38	916.57		0.00	916.57
64010-10-48-00	Direct Mail-SNF-Marketing	2,409.01	774.27		0.00	774.27
64020-10-48-00	Special Events/Publicity-SNF-Marketing	7,239.97	2,981.11		0.00	2,981.11
64025-10-48-00	Digital Marketing-SNF-Marketing	31,392.91	52,678.54		0.00	52,678.54
71000-10-74-00	Ancillary Expense - Pharmacy-SNF-Oth Ancillar-Non Specific	20,197.79	6,855.34		0.00	6,855.34
71000-10-74-26	Ancillary Expense - Pharmacy-SNF-Oth Ancillar-Med - Part A	109,290.03	92,544.13		0.00	92,544.13
71000-10-74-30	Ancillary Expense - Pharmacy-SNF-Oth Ancillar-Fallon Part A	23,455.77	23,938.26		0.00	23,938.26
71000-10-74-35	Ancillary Expense - Pharmacy-SNF-Oth Ancillar-Pilgrim	220.05	3,022.45		0.00	3,022.45
71000-10-74-38	Ancillary Expense - Pharmacy-SNF-Oth Ancillar-Other Insur A	73,449.91	128,567.90		0.00	128,567.90
72000-10-74-26	Ancillary Expense - IV-SNF-Oth Ancillar-Med - Part A	1,872.90	9,355.87		0.00	9,355.87
72000-10-74-30	Ancillary Expense - IV-SNF-Oth Ancillar-Fallon Part A	990.00	0.00		0.00	0.00
72000-10-74-38	Ancillary Expense - IV-SNF-Oth Ancillar-Other Insur A	4,895.00	10,622.93		0.00	10,622.93
73000-10-74-00	Ancillary Expense - Med Suppl-SNF-Oth Ancillar-Non Specific	16,944.47	11,666.67		0.00	11,666.67
73000-10-74-26	Ancillary Expense - Med Suppl-SNF-Oth Ancillar-Med - Part A	17,022.92	6,504.55		0.00	6,504.55
73000-10-74-38	Ancillary Expense - Med Suppl-SNF-Oth Ancillar-Other Insur A	0.00	10,801.97		0.00	10,801.97
73500-10-74-38	Ancillary Expense - Comp. Med-SNF-Oth Ancillar-Other Insur A	0.00	317.80		0.00	317.80
74000-10-74-26	Ancillary Expense - Lab-SNF-Oth Ancillar-Med - Part A	37,774.54	28,767.57		0.00	28,767.57
74000-10-74-30	Ancillary Expense - Lab-SNF-Oth Ancillar-Fallon Part A	4,646.39	5,073.74		0.00	5,073.74
74000-10-74-35	Ancillary Expense - Lab-SNF-Oth Ancillar-Pilgrim	113.76	330.15		0.00	330.15
74000-10-74-38	Ancillary Expense - Lab-SNF-Oth Ancillar-Other Insur A	27,070.22	27,261.97		0.00	27,261.97
74600-10-74-26	Ancillary Expense - Ambulance-SNF-Oth Ancillar-Med - Part A	28,983.43	24,361.00		0.00	24,361.00
74600-10-74-30	Ancillary Expense - Ambulance-SNF-Oth Ancillar-Fallon Part A	0.00	1,484.28		0.00	1,484.28
74600-10-74-38	Ancillary Expense - Ambulance-SNF-Oth Ancillar-Other Insur A	6,016.54	2,165.23		0.00	2,165.23
74700-10-74-26	Ancillary Expense - Other/Misc-SNF-Oth Ancillar-Med - Part A	9,677.06	12,436.83		0.00	12,436.83
74700-10-74-30	Ancillary Expense - Other/Misc-SNF-Oth Ancillar-Fallon Part A	1,047.82	2,446.81		0.00	2,446.81
74700-10-74-35	Ancillary Expense - Other/Misc-SNF-Oth Ancillar-Pilgrim	134.00	69.00		0.00	69.00
74700-10-74-38	Ancillary Expense - Other/Misc-SNF-Oth Ancillar-Other Insur A	5,409.71	8,859.93		0.00	8,859.93
<b>Subtotal : None</b>		<b>(194,971.45)</b>	<b>(1,305,134.52)</b>		<b>0.00</b>	<b>(1,305,134.52)</b>
<b>Total [9000] P&amp;L</b>		<b>(194,971.45)</b>	<b>(1,305,134.52)</b>		<b>0.00</b>	<b>(1,305,134.52)</b>

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Client: **A442995 - Beaumont at the Willows**  
Engagement: **MDMC 2022 - Beaumont at the Willows**  
Period Ending: **12/31/2022**  
Trial Balance: **T01-01 - Master TB**  
Workpaper: **T:02 - SNF-CR Groupings**

Account	Description	CAID CP 12/31/2022	FS PP-1 12/31/2021
<b>Group : [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>		
<b>Subgroup : None</b>			
10009-00-00-00	Cash-Beaumont at The Willows-Non-Specific	604,385.70	149,574.49
10015-00-00-00	Cash - Payroll-Non-Specific	(72,457.66)	(46,155.55)
10030-00-00-00	Petty Cash-Non-Specific	500.00	500.00
<b>Subtotal : None</b>		<b>532,428.04</b>	<b>103,918.94</b>
<b>Total [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>	<b>532,428.04</b>	<b>103,918.94</b>
<b>Group : [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>		
<b>Subgroup : [S6L1.5C1A] A/ R Self-Pay Patients (Private)</b>			
12000-00-00-00	A/R Private-Non-Specific	313,430.67	402,416.57
12048-00-00-00	A/R Other-Non-Specific	(71,049.58)	147.06
<b>Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)</b>		<b>242,381.09</b>	<b>402,563.63</b>
<b>Subgroup : [S6L1.5C1B] A/R Managed Care Patients (Private)</b>			
12020-00-00-00	A/R Pilgrim/Harvard-Non-Specific	14,351.66	17,135.66
12028-00-00-00	A/R Commercial Insurance/Other-Non-Specific	429,919.09	225,537.46
12032-00-00-00	A/R Blue Cross-Non-Specific	(38,215.50)	(38,215.50)
12036-00-00-00	A/R Other Insurances-Non-Specific	66,811.39	53,941.07
<b>Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)</b>		<b>472,866.64</b>	<b>258,398.69</b>
<b>Subgroup : [S6L1.5C1D] A/r Medicare Non Managed Care</b>			
12012-00-00-00	A/R Medicare A-Non-Specific	129,707.35	265,288.84
12014-00-00-00	A/R Medicare B-Non-Specific	5,853.15	4,756.67
<b>Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care</b>		<b>135,560.50</b>	<b>270,045.51</b>
<b>Subgroup : [S6L1.5C1F] A/R Mass Medicaid Non Managed Care</b>			
12008-00-00-00	A/R Medicaid-Non-Specific	952,222.94	641,534.29
12010-00-00-00	A/R Resources-Non-Specific	0.00	(5,668.04)
12018-00-00-00	A/R Fallon B-Non-Specific	9,434.52	4,412.96
12030-00-00-00	A/R Medex-Non-Specific	13,718.77	30,210.00
<b>Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care</b>		<b>975,376.23</b>	<b>670,489.21</b>
<b>Subgroup : [S6L1.5C1H] A/R Mass Senior Care Organization</b>			
12016-00-00-00	A/R Fallon A-Non-Specific	(7,755.81)	19,786.74
12017-00-00-00	A/R Fallon SCO-Non-Specific	183,757.18	118,593.26
12019-00-00-00	A/R Fallon Resources SCO-Non-Specific	8.00	8.00
12027-00-00-00	A/R - Evercare SCO Resource-Non-Specific	(2,156.08)	(2,156.08)
<b>Subtotal [S6L1.5C1H] A/R Mass Senior Care Organization</b>		<b>173,853.29</b>	<b>136,231.92</b>
<b>Total [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>	<b>2,000,037.75</b>	<b>1,737,728.96</b>
<b>Group : [S6L1.8C1]</b>	<b>Receivable from Affiliates/Related Parties</b>		
<b>Subgroup : None</b>			
15010-00-00-00	Due T/F Beaumont NH, Inc.-Non-Specific	1,302.70	1,024,216.50



15030-00-00-00	Due T/F Whitney Place Westboro-Non-Specific	3,256,553.23	3,126,751.84
15035-00-00-00	Due T/F Beau. WP Westboro-Non-Specific	130,740.53	0.00
15040-00-00-00	Due T/F The Willows At Westbor-Non-Specific	(1,055,218.18)	(664,133.13)
15045-00-00-00	Due T/F Whit. Place Ntck, LP-Non-Specific	827,456.98	499,986.69
15055-00-00-00	Due T/F Northbrough-Non-Specific	(131,156.98)	(48,430.19)
15065-00-00-00	Due T/F The Willows At Worcest-Non-Specific	739,327.89	595,653.23
15068-00-00-00	Due T/F Beaumont Univ. Campus-Non-Specific	10,433.36	831,489.23
15070-00-00-00	Due T/F Salmon Hospice-Non-Specific	51.16	51.16
15071-00-00-00	Due T/F Salmon Home Care LLC-Non-Specific	(536,261.42)	(679,181.79)
15072-00-00-00	Due T/F The Stone Institute-Non-Specific	8,742.00	26,907.42
15073-00-00-00	Due T/F SHI II Sharon LLC-Non-Specific	14,019.59	14,019.59
15074-00-00-00	Due t/f WPSH-Non-Specific	4,582.61	2,198.68
15075-00-00-00	Due T/F Cont. Care Mngmt., LLC-Non-Specific	2,644,549.21	2,110,720.36
15076-00-00-00	Due T/F Willows at Medway LLC-Non-Specific	180,276.43	89,662.49
15077-00-00-00	Due T/F WP Medway MOB Realty-Non-Specific	212.50	212.50
15078-00-00-00	Due T/F WP Medway Realty LLC-Non-Specific	(30,423.42)	169,576.58
15085-00-00-00	Due T/F CCM Master-Non-Specific	250,600.00	250,600.00
20100-00-00-00	Management Fee Payable-Non-Specific	(149,215.30)	(72,115.15)
21035-00-00-00	401K Exchange - Refund-Non-Specific	738,443.17	587,475.41
<b>Subtotal : None</b>		<b>6,905,016.06</b>	<b>7,865,661.42</b>
<b>Total [S6L1.8C1]</b>	<b>Receivable from Affiliates/Related Parties</b>	<b>6,905,016.06</b>	<b>7,865,661.42</b>

**Group : [S6L1.11C1] Other Receivables**

**Subgroup : None**

12100-00-00-00	Reserve For Bad Debts-Non-Specific	64,787.74	(106,000.00)
21230-00-00-00	Exchange/Refund-Non-Specific	10,907.32	(16,962.92)
<b>Subtotal : None</b>		<b>75,695.06</b>	<b>(122,962.92)</b>
<b>Total [S6L1.11C1]</b>	<b>Other Receivables</b>	<b>75,695.06</b>	<b>(122,962.92)</b>

**Group : [S6L1.13C1] Prepaid Insurance**

**Subgroup : None**

12510-00-00-00	Prepaid Insurance-Non-Specific	26,525.41	26,251.44
<b>Subtotal : None</b>		<b>26,525.41</b>	<b>26,251.44</b>
<b>Total [S6L1.13C1]</b>	<b>Prepaid Insurance</b>	<b>26,525.41</b>	<b>26,251.44</b>

**Group : [S6L1.15C1] Other Prepaid Expenses**

**Subgroup : None**

12500-00-00-00	Prepaid Expenses-Non-Specific	129,365.87	25,161.30
<b>Subtotal : None</b>		<b>129,365.87</b>	<b>25,161.30</b>
<b>Total [S6L1.15C1]</b>	<b>Other Prepaid Expenses</b>	<b>129,365.87</b>	<b>25,161.30</b>

**Group : [S6L2.4C1] Equipment**

**Subgroup : [S6L2.4C1] Equipment Cost**

13035-00-00-00	Equipment-Non-Specific	1,133,269.46	1,128,925.96
<b>Subtotal [S6L2.4C1A] Equipment Cost</b>		<b>1,133,269.46</b>	<b>1,128,925.96</b>

**Subgroup : [S6L2.4C1A/D] Equipment**

13535-00-00-00	Res For Depr-Equipment-Non-Specific	(837,313.45)	(760,796.48)
<b>Subtotal [S6L2.4C1b] A/D Equipment</b>		<b>(837,313.45)</b>	<b>(760,796.48)</b>

<b>Total [S6L2.4C1]</b>	<b>Equipment</b>	<b>295,956.01</b>	<b>368,129.48</b>
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**Group : [S6L2.5C1] Software/Limited Life Assets**

**Subgroup : [S6L2.5C1] Software Cost**

13070-00-00-00	Software-Non-Specific	71,036.76	71,036.76
<b>Subtotal [S6L2.5C1A] Software Cost</b>		<b>71,036.76</b>	<b>71,036.76</b>

**Subgroup : [S6L2.5C1] A/D Software**

13570-00-00-00	Res For Depr - Software-Non-Specific	(54,359.00)	(43,241.60)
<b>Subtotal [S6L2.5C1B] A/D Software</b>		<b>(54,359.00)</b>	<b>(43,241.60)</b>

<b>Total [S6L2.5C1]</b>	<b>Software/Limited Life Assets</b>	<b>16,677.76</b>	<b>27,795.16</b>
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**Group : [S6L2.6C1] Motor Vehicle - Cost**

**Subgroup : [S6L2.6C1] Motor Vehicle Cost**

13045-00-00-00	Motor Vehicles-Non-Specific	151,049.31	151,049.31
<b>Subtotal [S6L2.6C1A] Motor Vehicle Cost</b>		<b>151,049.31</b>	<b>151,049.31</b>

**Subgroup : [S6L2.6C1] A/D Motor Vehicles**

13545-00-00-00	Res For Depr-Mtr Vechicle-Non-Specific	(151,049.31)	(151,049.31)
<b>Subtotal [S6L2.6C1B] A/D Motor Vehicles</b>		<b>(151,049.31)</b>	<b>(151,049.31)</b>

<b>Total [S6L2.6C1]</b>	<b>Motor Vehicle - Cost</b>	<b>0.00</b>	<b>0.00</b>
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**Group : [S6L3.4C1] Construction in Progress**

**Subgroup : None**

14000-00-00-00	Construction In Progress-Non-Specific	4,250.00	1,250.00
<b>Subtotal : None</b>		<b>4,250.00</b>	<b>1,250.00</b>
<b>Total [S6L3.4C1]</b>	<b>Construction in Progress</b>	<b>4,250.00</b>	<b>1,250.00</b>

**Group : [S6L5.1C1] Trade Payable**

**Subgroup : None**

20000-00-00-00	Accounts Payable-Trade-Non-Specific	(7,000,711.43)	(5,481,115.24)
20001-00-00-00	Accounts Payable - AMEX-Non-Specific	(13,507.98)	(31,610.38)
<b>Subtotal : None</b>		<b>(7,014,219.41)</b>	<b>(5,512,725.62)</b>
<b>Total [S6L5.1C1]</b>	<b>Trade Payable</b>	<b>(7,014,219.41)</b>	<b>(5,512,725.62)</b>

**Group : [S6L5.2C1] Accrued Expenses**

**Subgroup : None**

22060-00-00-00	Accrued Expenses-Other-Non-Specific	(449,235.92)	(718,867.32)
<b>Subtotal : None</b>		<b>(449,235.92)</b>	<b>(718,867.32)</b>
<b>Total [S6L5.2C1]</b>	<b>Accrued Expenses</b>	<b>(449,235.92)</b>	<b>(718,867.32)</b>

**Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities**

**Subgroup : [S6L5.7C1] Accrued Salaries**

22010-00-00-00	Accrued Salary & Wages-Non-Specific	(66,974.43)	(117,104.75)
22050-00-00-00	Accrued Vacation-Non-Specific	(330,118.00)	(330,118.00)
25004-00-00-00	Deferred Compensation-Non-Specific	0.00	(862,674.50)
<b>Subtotal [S6L5.7C1A] Accrued Salaries</b>		<b>(397,092.43)</b>	<b>(1,309,897.25)</b>

**Subgroup : [S6L5.7C1] Accrued Payroll Taxes Payable**

22000-00-00-00	Accrued Payroll Taxes-Non-Specific	(37,887.80)	(42,895.26)
<b>Subtotal [S6L5.7C1C] Accrued Payroll Taxes Payable</b>		<b>(37,887.80)</b>	<b>(42,895.26)</b>

**Subgroup : [S6L5.7C1] Other Payroll Liabilities**

21031-00-00-00	401k Employees Roth-Non-Specific	(373.71)	0.00
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<b>Subtotal [S6L5.7C1D] Other Payroll Liabilities</b>		<b>(373.71)</b>	<b>0.00</b>
<b>Total [S6L5.7C1]</b>	<b>Accrued Salaries &amp; Payroll Liabilities</b>	<b>(435,353.94)</b>	<b>(1,352,792.51)</b>
<b>Group : [S6L8B.4C1] Owners Equity Balance-Retained Earnings</b>			
<b>Subgroup : None</b>			
28900-00-00-00	Capital Stock-Non-Specific	691,049.82	691,049.82
28950-00-00-00	Capital-Non-Specific	5,491,287.28	3,866,039.12
28951-00-00-00	Drawings - Salmon-Non-Specific	14,809,448.61	14,809,448.61
29010-00-00-00	Prior Year Retained Earning-Non-Specific	(10,740,316.26)	(10,740,316.26)
29010-00-40-00	Prior Year Retained Earning-Admin & General	41,007.23	36,588.11
29010-10-00-00	Prior Year Retained Earning-SNF-NON-SPECII	11,973,506.04	11,125,425.05
29010-10-00-20	Prior Year Retained Earning-SNF-Private	(73,390,429.84)	(68,369,668.14)
29010-10-00-25	Prior Year Retained Earning-SNF-Medicaid	(79,832,538.06)	(74,270,880.52)
29010-10-00-26	Prior Year Retained Earning-SNF-Medicare - P	(36,968,227.19)	(34,289,040.18)
29010-10-00-27	Prior Year Retained Earning-SNF-Medicare - P	(1,559,006.91)	(1,458,106.89)
29010-10-00-28	Prior Year Retained Earning-SNF-Tufts-SCO	(246,249.68)	(243,323.12)
29010-10-00-29	Prior Year Retained Earning-SNF-Fallon-SCO	(18,177,266.96)	(16,617,434.12)
29010-10-00-30	Prior Year Retained Earning-SNF-Fallon - Part	(7,437,881.44)	(7,122,734.00)
29010-10-00-31	Prior Year Retained Earning-SNF-Fallon - Part	(927,988.02)	(869,962.08)
29010-10-00-32	Prior Year Retained Earning-SNF-Evercare - P	(994,848.44)	(994,848.44)
29010-10-00-33	Prior Year Retained Earning-SNF-Evercare- Pa	(591,871.16)	(591,871.16)
29010-10-00-34	Prior Year Retained Earning-SNF-Evercare - S	(7,108,689.78)	(7,108,689.78)
29010-10-00-35	Prior Year Retained Earning-SNF-Harvard/Pilgr	(220,394.43)	(214,478.43)
29010-10-00-37	Prior Year Retained Earning-SNF-Commercial	(11,758,536.33)	(10,305,164.58)
29010-10-00-38	Prior Year Retained Earning-SNF-Othr Ins - Pal	(269,679.97)	(269,679.97)
29010-10-00-39	Prior Year Retained Earning-SNF-Othr Ins - Pal	(728,712.38)	(672,496.62)
29010-10-40-00	Prior Year Retained Earning-SNF-Admin & Ger	42,846,672.08	40,414,989.08
29010-10-40-25	Prior Year Retained Earning-SNF-Admin & Ger	13,573.47	9,246.66
29010-10-41-00	Prior Year Retained Earning-SNF-Exec. Dir / Ac	354,697.99	207,976.63
29010-10-44-00	Prior Year Retained Earning-SNF-Reception	791,260.40	731,311.03
29010-10-45-00	Prior Year Retained Earning-SNF-Personnel	726,472.53	694,235.02
29010-10-47-00	Prior Year Retained Earning-SNF-Business Off	8,852.59	8,852.59
29010-10-48-00	Prior Year Retained Earning-SNF-Marketing	565,930.15	516,645.07
29010-10-50-00	Prior Year Retained Earning-SNF-Maintenance	7,683,394.16	7,256,430.77
29010-10-51-00	Prior Year Retained Earning-SNF-Dietary	18,180,528.50	16,883,775.73
29010-10-52-00	Prior Year Retained Earning-SNF-Laundry	3,061,604.50	2,823,130.99
29010-10-53-00	Prior Year Retained Earning-SNF-Housekeepin	6,282,658.59	5,799,760.37
29010-10-54-00	Prior Year Retained Earning-SNF-Health Servic	1,090.84	1,090.84
29010-10-60-00	Prior Year Retained Earning-SNF-Nursing	5,254,892.28	4,940,610.92
29010-10-61-00	Prior Year Retained Earning-SNF-DON	1,668,828.40	1,566,035.98
29010-10-62-00	Prior Year Retained Earning-SNF-Nursing Adm	8,556,018.54	7,686,686.11
29010-10-63-00	Prior Year Retained Earning-SNF-Nursing Adm	2,260,145.72	2,140,234.01
29010-10-64-00	Prior Year Retained Earning-SNF-RN	29,142,741.38	27,051,341.35
29010-10-65-00	Prior Year Retained Earning-SNF-LPN	5,007,397.06	4,033,905.28
29010-10-66-00	Prior Year Retained Earning-SNF-Aides	36,636,748.98	33,874,038.59
29010-10-68-00	Prior Year Retained Earning-SNF-Inservice	982,503.31	928,546.51
29010-10-71-00	Prior Year Retained Earning-SNF-OT-Non Spe	4,988,785.45	4,988,751.14
29010-10-71-20	Prior Year Retained Earning-SNF-OT-Private	517.96	0.00
29010-10-71-25	Prior Year Retained Earning-SNF-OT-Medicaid	10,319.55	6,862.34
29010-10-71-26	Prior Year Retained Earning-SNF-OT-Med - Pa	414,439.81	280,130.45
29010-10-71-27	Prior Year Retained Earning-SNF-OT-Med - Pa	132,703.78	115,276.09
29010-10-71-30	Prior Year Retained Earning-SNF-OT-Fallon Pa	69,162.79	47,741.20

29010-10-71-31	Prior Year Retained Earning-SNF-OT-Fallon Pa	49,948.91	41,024.38
29010-10-71-32	Prior Year Retained Earning-SNF-OT-Evercare	1,166.00	1,166.00
29010-10-71-35	Prior Year Retained Earning-SNF-OT-Pilgrim P	3,819.24	3,495.82
29010-10-71-36	Prior Year Retained Earning-SNF-OT-Pilgrim P	251.22	642.31
29010-10-71-38	Prior Year Retained Earning-SNF-OT-Other Ins	300,718.15	196,138.85
29010-10-71-39	Prior Year Retained Earning-SNF OT-Other Pai	65,928.36	54,706.49
29010-10-72-00	Prior Year Retained Earning-SNF-ST-Non Spec	1,029,857.57	1,029,857.57
29010-10-72-20	Prior Year Retained Earning-SNF-ST-Private	121.23	0.00
29010-10-72-25	Prior Year Retained Earning-SNF-ST-Medicaid	2,808.36	2,065.39
29010-10-72-26	Prior Year Retained Earning-SNF-ST-Med - Pai	129,703.19	76,653.70
29010-10-72-27	Prior Year Retained Earning-SNF-ST-Med - Pai	62,015.12	53,134.23
29010-10-72-30	Prior Year Retained Earning-SNF-ST-Fallon Pa	15,573.66	8,151.41
29010-10-72-31	Prior Year Retained Earning-SNF-ST-Fallon Pa	49,255.70	37,496.50
29010-10-72-35	Prior Year Retained Earning-SNF-ST-Harvard F	1,370.93	1,172.14
29010-10-72-36	Prior Year Retained Earning-SNF-ST-Harvard F	380.64	380.64
29010-10-72-38	Prior Year Retained Earning-SNF-ST-Other Ins	71,782.45	37,629.54
29010-10-72-39	Prior Year Retained Earning-SNF-ST-Other Ins	51,534.81	39,899.47
29010-10-73-00	Prior Year Retained Earning-SNF-PT-Non Spec	4,044,629.44	4,042,062.17
29010-10-73-20	Prior Year Retained Earning-SNF-PT-Private	755.09	0.00
29010-10-73-25	Prior Year Retained Earning-SNF-PT-Medicaid	18,070.07	12,181.45
29010-10-73-26	Prior Year Retained Earning-SNF-PT-Med - Pai	439,289.56	291,616.88
29010-10-73-27	Prior Year Retained Earning-SNF-PT-Med - Pai	235,229.62	177,684.44
29010-10-73-30	Prior Year Retained Earning-SNF-PT-Fallon A	70,958.53	48,277.56
29010-10-73-31	Prior Year Retained Earning-SNF-PT-Fallon B	91,429.21	69,800.92
29010-10-73-35	Prior Year Retained Earning-SNF-PT-Pilgrim P	3,128.11	2,765.55
29010-10-73-36	Prior Year Retained Earning-SNF-PT-Pilgrim - I	1,365.94	1,997.26
29010-10-73-38	Prior Year Retained Earning-SNF-PT-Other Ins	292,112.17	191,262.72
29010-10-73-39	Prior Year Retained Earning-SNF-PT-Other Pai	101,492.24	77,523.17
29010-10-74-00	Prior Year Retained Earning-SNF-Oth Ancillar-f	197,999.63	160,857.37
29010-10-74-26	Prior Year Retained Earning-SNF-Oth Ancillar-f	3,162,571.16	2,957,950.28
29010-10-74-27	Prior Year Retained Earning-SNF-Oth Ancillar-f	2,449.77	2,449.77
29010-10-74-30	Prior Year Retained Earning-SNF-Oth Ancillar-f	555,778.77	525,638.79
29010-10-74-32	Prior Year Retained Earning-SNF-Oth Ancill-Ev	81,989.91	81,989.91
29010-10-74-33	Prior Year Retained Earning-SNF-Oth Ancill-Ev	1,316.95	1,316.95
29010-10-74-35	Prior Year Retained Earning-SNF-Oth Ancill-Pil	41,335.80	40,867.99
29010-10-74-38	Prior Year Retained Earning-SNF-Oth Ancillar-C	1,568,228.88	1,451,387.50
29010-10-80-00	Prior Year Retained Earning-SNF-Admissions	1,826,457.24	1,682,802.48
29010-10-81-00	Prior Year Retained Earning-SNF-Social Servic	2,241,849.32	2,117,445.24
29010-10-82-00	Prior Year Retained Earning-SNF-Recreation	4,282,344.36	4,005,658.30
29010-10-85-00	Prior Year Retained Earning-SNF-Adult Day He	0.10	0.10
29010-10-89-00	Prior Year Retained Earning-SNF-Consultant	1,304,413.57	1,239,729.39
29010-10-90-00	Prior Year Retained Earning-SNF-Property Exp	17,874,070.66	16,657,689.03
29010-10-91-00	Prior Year Retained Earning-SNF-Covid	707,378.50	426,175.54
29010-11-68-00	Prior Year Retained Earning-Assist Living-In Se	2,712.75	2,712.75

<b>Subtotal : None</b>		<b>(1,318,804.17)</b>	<b>(2,749,080.88)</b>
<b>Total [S6L8B.4C1]</b>	<b>Owners Equity Balance-Retained Earnings</b>	<b>(1,318,804.17)</b>	<b>(2,749,080.88)</b>

**Group : [S6L8B.5C1] Proprietor/Partnership Drawaings**

**Subgroup : None**

28952-00-00-00	Drawings - Tuffy-Non-Specific	536,796.00	495,504.00
<b>Subtotal : None</b>		<b>536,796.00</b>	<b>495,504.00</b>
<b>Total [S6L8B.5C1]</b>	<b>Proprietor/Partnership Drawaings</b>	<b>536,796.00</b>	<b>495,504.00</b>

<b>Group : [S2L1.1C1] Private Pay</b>			
<b>Subgroup : None</b>			
30000-10-00-20	Room & Board SNF-SNF-Private	(4,242,970.05)	(5,019,282.71)
<b>Subtotal : None</b>		<b>(4,242,970.05)</b>	<b>(5,019,282.71)</b>
<b>Total [S2L1.1C1]</b>	<b>Private Pay</b>	<b>(4,242,970.05)</b>	<b>(5,019,282.71)</b>
<b>Group : [S2L1.2C1] Commerical Managed Care</b>			
<b>Subgroup : None</b>			
30000-10-00-30	Room & Board SNF-SNF-Fallon - Part A	(199,305.00)	(315,147.44)
<b>Subtotal : None</b>		<b>(199,305.00)</b>	<b>(315,147.44)</b>
<b>Total [S2L1.2C1]</b>	<b>Commerical Managed Care</b>	<b>(199,305.00)</b>	<b>(315,147.44)</b>
<b>Group : [S2L1.4C1] Medicare-Fee-For-Service</b>			
<b>Subgroup : None</b>			
30000-10-00-26	Room & Board SNF-SNF-Medicare - Part A	(2,392,299.20)	(2,679,187.01)
<b>Subtotal : None</b>		<b>(2,392,299.20)</b>	<b>(2,679,187.01)</b>
<b>Total [S2L1.4C1]</b>	<b>Medicare-Fee-For-Service</b>	<b>(2,392,299.20)</b>	<b>(2,679,187.01)</b>
<b>Group : [S2L1.5C1] Medicare Managed Care (Part C)</b>			
<b>Subgroup : None</b>			
30000-10-00-35	Room & Board SNF-SNF-Harvard/Pilgrim - Par	(16,815.07)	(5,916.00)
30000-10-00-37	Room & Board SNF-SNF-Commercial Ins.	(1,973,203.63)	(1,453,371.75)
<b>Subtotal : None</b>		<b>(1,990,018.70)</b>	<b>(1,459,287.75)</b>
<b>Total [S2L1.5C1]</b>	<b>Medicare Managed Care (Part C)</b>	<b>(1,990,018.70)</b>	<b>(1,459,287.75)</b>
<b>Group : [S2L1.6C1] MassHealth Fee-for-Service</b>			
<b>Subgroup : None</b>			
30000-10-00-25	Room & Board SNF-SNF-Medicaid	(6,615,310.88)	(5,561,657.54)
<b>Subtotal : None</b>		<b>(6,615,310.88)</b>	<b>(5,561,657.54)</b>
<b>Total [S2L1.6C1]</b>	<b>MassHealth Fee-for-Service</b>	<b>(6,615,310.88)</b>	<b>(5,561,657.54)</b>
<b>Group : [S2L1.8C1] Senior Care Options</b>			
<b>Subgroup : None</b>			
30000-10-00-28	Room & Board SNF-SNF-Tufts-SCO	(19,295.28)	(2,926.56)
30000-10-00-29	Room & Board SNF-SNF-Fallon-SCO	(1,703,496.56)	(1,559,832.84)
<b>Subtotal : None</b>		<b>(1,722,791.84)</b>	<b>(1,562,759.40)</b>
<b>Total [S2L1.8C1]</b>	<b>Senior Care Options</b>	<b>(1,722,791.84)</b>	<b>(1,562,759.40)</b>
<b>Group : [S2L1.1C2] Ancillary-Private Pay</b>			
<b>Subgroup : None</b>			
35000-10-00-20	PT Revenue-SNF-Private	0.00	(839.38)
36000-10-00-20	OT Revenue-SNF-Private	0.00	(639.61)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(1,478.99)</b>
<b>Total [S2L1.1C2]</b>	<b>Ancillary-Private Pay</b>	<b>0.00</b>	<b>(1,478.99)</b>
<b>Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service</b>			
<b>Subgroup : None</b>			
31000-10-00-26	Pharmacy Income-SNF-Medicare - Part A	(331,900.07)	(409,842.37)
31000-10-00-30	Pharmacy Income-SNF-Fallon - Part A	(63,845.57)	(81,326.50)
31000-10-00-35	Pharmacy Income-SNF-Harvard/Pilgrim - Part /	(3,370.37)	(770.19)
31000-10-00-38	Pharmacy Income-SNF-Othr Ins - Part A	(469,204.95)	(259,102.87)
31090-10-00-26	Pharmacy Contract Adj-SNF-Medicare - Part A	331,900.07	409,842.37

31090-10-00-30	Pharmacy Contract Adj-SNF-Fallon - Part A	63,845.57	81,326.50
31090-10-00-35	Pharmacy Contract Adj-SNF-Harvard/Pilgrim - Part A	3,370.37	770.19
31090-10-00-38	Pharmacy Contract Adj-SNF-Othr Ins - Part A	469,204.95	259,102.87
32000-10-00-26	IV Revenue-SNF-Medicare - Part A	(32,286.25)	(11,945.14)
32000-10-00-30	IV Revenue-SNF-Fallon - Part A	0.00	(3,465.00)
32000-10-00-38	IV Revenue-SNF-Othr Ins - Part A	(36,987.84)	(18,287.50)
32090-10-00-26	IV Contract Adjustments-SNF-Medicare - Part A	32,286.25	11,945.14
32090-10-00-30	IV Contract Adjustments-SNF-Fallon - Part A	0.00	3,465.00
32090-10-00-38	IV Contract Adjustments-SNF-Othr Ins - Part A	36,987.84	18,287.50
33000-10-00-38	Medical Supplies-SNF-Othr Ins - Part A	(36,634.89)	0.00
33090-10-00-38	Med Supplies-Contract Adj-SNF-Othr Ins - Part A	36,634.89	0.00
33600-10-00-38	Oxygen Therapy-SNF-Othr Ins - Part A	(1,112.31)	0.00
34000-10-00-26	Lab Revenue-SNF-Medicare - Part A	(111,055.30)	(101,199.33)
34000-10-00-30	Lab Revenue-SNF-Fallon - Part A	(13,598.79)	(15,749.42)
34000-10-00-35	Lab Revenue-SNF-Harvard/Pilgrim - Part A	(602.77)	(398.17)
34000-10-00-38	Lab Revenue-SNF-Othr Ins - Part A	(109,157.35)	(92,308.13)
34090-10-00-26	Lab Revenue - Contract Adj-SNF-Medicare - Part A	111,055.30	101,199.33
34090-10-00-30	Lab Revenue - Contract Adj-SNF-Fallon - Part A	13,598.79	15,749.42
34090-10-00-35	Lab Revenue - Contract Adj-SNF-Harvard/Pilgrim - Part A	602.77	398.17
34090-10-00-38	Lab Revenue - Contract Adj-SNF-Othr Ins - Part A	109,157.35	92,308.13
34500-10-00-26	Routine Med Equip.-SNF-Medicare - Part A	(17,990.75)	(24,797.79)
34500-10-00-38	Routine Med Equip.-SNF-Othr Ins - Part A	(2,134.54)	0.00
34590-10-00-26	Routine Medical Contra-SNF-Medicare - Part A	17,990.75	24,797.79
34590-10-00-38	Routine Medical Contra-SNF-Othr Ins - Part A	2,134.54	0.00
34600-10-00-38	Ambulance-SNF-Othr Ins - Part A	(13,298.28)	(21,057.87)
34690-10-00-38	Ambulance - Contractual adj-SNF-Othr Ins - Part A	13,298.28	21,057.87
34700-10-00-26	Misc Other Ancillaries-SNF-Medicare - Part A	(52,869.86)	(19,018.91)
34700-10-00-38	Misc Other Ancillaries-SNF-Othr Ins - Part A	(43,427.09)	(23,773.89)
34790-10-00-26	Misc. Ancil. Contractual-SNF-Medicare - Part A	52,869.86	19,018.91
34790-10-00-38	Misc. Ancil. Contractual-SNF-Othr Ins - Part A	43,427.09	23,773.89
35000-10-00-26	PT Revenue-SNF-Medicare - Part A	(563,840.00)	(621,814.40)
35000-10-00-30	PT Revenue-SNF-Fallon - Part A	(114,240.00)	(110,880.00)
35000-10-00-35	PT Revenue-SNF-Harvard/Pilgrim - Part A	(7,360.00)	(3,360.00)
35000-10-00-38	PT Revenue-SNF-Othr Ins - Part A	(479,760.00)	(393,200.00)
35090-10-00-26	PT Rev-Contr Adj-SNF-Medicare - Part A	563,840.00	621,814.40
35090-10-00-30	PT Rev-Contr Adj-SNF-Fallon - Part A	114,240.00	110,880.00
35090-10-00-35	PT Rev-Contr Adj-SNF-Harvard/Pilgrim - Part A	7,360.00	3,360.00
35090-10-00-38	PT Rev-Contr Adj-SNF-Othr Ins - Part A	479,760.00	393,200.00
36000-10-00-26	OT Revenue-SNF-Medicare - Part A	(564,720.00)	(547,600.00)
36000-10-00-30	OT Revenue-SNF-Fallon - Part A	(121,680.00)	(103,760.00)
36000-10-00-35	OT Revenue-SNF-Harvard/Pilgrim - Part A	(7,520.00)	(3,040.00)
36000-10-00-38	OT Revenue-SNF-Othr Ins - Part A	(727,840.00)	(534,880.00)
36090-10-00-26	OT Revenue - Contr Adj-SNF-Medicare - Part A	564,720.00	547,600.00
36090-10-00-30	OT Revenue - Contr Adj-SNF-Fallon - Part A	121,680.00	103,760.00
36090-10-00-35	OT Revenue - Contr Adj-SNF-Harvard/Pilgrim - Part A	7,520.00	3,040.00
36090-10-00-38	OT Revenue - Contr Adj-SNF-Othr Ins - Part A	727,840.00	534,880.00
37000-10-00-26	ST Revenue-SNF-Medicare - Part A	(184,240.00)	(208,000.00)
37000-10-00-30	ST Revenue-SNF-Fallon - Part A	(19,840.00)	(40,720.00)
37000-10-00-35	ST Revenue-SNF-Harvard/Pilgrim - Part A	(80.00)	(2,160.00)
37000-10-00-39	ST Revenue-SNF-Othr Ins - Part B	(25,621.72)	(32,832.06)
37090-10-00-26	ST Revenue - Contract Adj-SNF-Medicare - Part A	184,240.00	208,000.00
37090-10-00-35	ST Revenue - Contract Adj-SNF-Harvard/Pilgrim - Part A	80.00	2,160.00
37090-10-00-39	ST Revenue - Contract Adj-SNF-Othr Ins - Part B	14,946.77	18,410.48

<b>Subtotal : None</b>		<b>(31,627.26)</b>	<b>(55,141.58)</b>
<b>Total [S2L1.4C2]</b>	<b>Ancillary-Medicare Fee-for-Service</b>	<b>(31,627.26)</b>	<b>(55,141.58)</b>

**Group : [S2L1.5C2] Ancillary-Medicare Managed Care (Part C)**

**Subgroup : None**

34600-10-00-26	Ambulance-SNF-Medicare - Part A	(99,372.63)	(97,237.82)
34690-10-00-26	Ambulance - Contractual adj-SNF-Medicare - P	99,372.63	97,237.82
34700-10-00-27	Misc Other Ancillaries-SNF-Medicare - Part B	(1,733.13)	0.00
35000-10-00-27	PT Revenue-SNF-Medicare - Part B	(155,774.66)	(193,200.00)
35000-10-00-31	PT Revenue-SNF-Fallon - Part B	(73,254.54)	(65,120.00)
35000-10-00-37	PT Revenue-SNF-Commercial Ins.	83.83	0.00
35000-10-00-39	PT Revenue-SNF-Othr Ins - Part B	(18,716.55)	(43,600.83)
35090-10-00-27	PT Rev-Contr Adj-SNF-Medicare - Part B	102,888.42	123,993.46
35090-10-00-31	PT Rev-Contr Adj-SNF-Fallon - Part B	40,236.95	35,594.20
35090-10-00-39	PT Rev-Contr Adj-SNF-Othr Ins - Part B	5,255.11	14,211.38
36000-10-00-27	OT Revenue-SNF-Medicare - Part B	(61,058.56)	(50,160.00)
36000-10-00-31	OT Revenue-SNF-Fallon - Part B	(38,693.81)	(26,960.00)
36000-10-00-39	OT Revenue-SNF-Othr Ins - Part B	(12,403.97)	(14,902.97)
36090-10-00-27	OT Revenue - Contr Adj-SNF-Medicare - Part E	37,216.71	31,002.45
36090-10-00-31	OT Revenue - Contr Adj-SNF-Fallon - Part B	21,264.78	14,553.51
36090-10-00-39	OT Revenue - Contr Adj-SNF-Othr Ins - Part B	3,950.56	2,498.24
37000-10-00-27	ST Revenue-SNF-Medicare - Part B	(35,805.38)	(26,640.00)
37000-10-00-31	ST Revenue-SNF-Fallon - Part B	(17,680.00)	(31,440.00)
37000-10-00-38	ST Revenue-SNF-Othr Ins - Part A	(342,000.00)	(313,200.00)
37090-10-00-27	ST Revenue - Contract Adj-SNF-Medicare - Pai	17,034.57	14,104.07
37090-10-00-30	ST Revenue - Contract Adj-SNF-Fallon - Part A	19,840.00	40,720.00
37090-10-00-31	ST Revenue - Contract Adj-SNF-Fallon - Part B	8,409.54	15,346.35
37090-10-00-38	ST Revenue - Contract Adj-SNF-Othr Ins - Part	342,000.00	313,200.00
<b>Subtotal : None</b>		<b>(158,940.13)</b>	<b>(160,000.14)</b>
<b>Total [S2L1.5C2]</b>	<b>Ancillary-Medicare Managed Care (Part C)</b>	<b>(158,940.13)</b>	<b>(160,000.14)</b>

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

**Subgroup : None**

30000-10-91-00	Room & Board SNF-SNF-Covid	(1,672,400.26)	0.00
<b>Subtotal : None</b>		<b>(1,672,400.26)</b>	<b>0.00</b>
<b>Total [S2L3.2C1]</b>	<b>Endowment &amp; Other Non Recoverable Revenue</b>	<b>(1,672,400.26)</b>	<b>0.00</b>

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

**Subgroup : None**

39300-10-00-00	Interest Income-SNF-NON-SPECIFIC	36.17	(16.76)
39350-10-00-00	Income - Misc. & Other-SNF-NON-SPECIFIC	(40,769.61)	(58,767.62)
39360-10-00-00	Income - Interest Residents-SNF-NON-SPECIF	(124.84)	(17,595.31)
<b>Subtotal : None</b>		<b>(40,858.28)</b>	<b>(76,379.69)</b>
<b>Total [S2L3.9C1]</b>	<b>Administrative &amp; General Recoverable Income</b>	<b>(40,858.28)</b>	<b>(76,379.69)</b>

**Group : [S2L3.11C1] Variable Recoverable Income**

**Subgroup : None**

39380-10-00-00	Income - Salon-SNF-NON-SPECIFIC	(466.52)	(1,035.00)
<b>Subtotal : None</b>		<b>(466.52)</b>	<b>(1,035.00)</b>
<b>Total [S2L3.11C1]</b>	<b>Variable Recoverable Income</b>	<b>(466.52)</b>	<b>(1,035.00)</b>

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

**Subgroup : None**

40000-10-61-00	Salaries-SNF-DON	95,831.25	124,676.66
40004-10-61-00	Vacation/Personal-SNF-DON	6,248.39	(22,450.75)
40010-10-61-00	Salary Accrual-SNF-DON	(697.00)	566.51
<b>Subtotal : None</b>		<b>101,382.64</b>	<b>102,792.42</b>
<b>Total [S3L1.1C1]</b>	<b>Director of Nurses Salary</b>	<b>101,382.64</b>	<b>102,792.42</b>

**Group : [S3L1.7C1] Registered Nurses Salaries**

**Subgroup : None**

40000-10-62-00	Salaries-SNF-Nursing Admin	1,002,832.09	800,009.86
40000-10-64-00	Salaries-SNF-RN	101,524.33	1,447,437.47
40004-10-62-00	Vacation/Personal-SNF-Nursing Admin	77,448.20	62,954.79
40004-10-64-00	Vacation/Personal-SNF-RN	102,147.57	82,611.83
40010-10-62-00	Salary Accrual-SNF-Nursing Admin	(5,225.93)	5,926.13
40010-10-64-00	Salary Accrual-SNF-RN	(27,818.70)	12,283.87
40014-10-62-00	Training Salary-SNF-Nursing Admin	483.12	0.00
40014-10-64-00	Training Salary-SNF-RN	8,492.50	9,935.10
<b>Subtotal : None</b>		<b>1,259,883.18</b>	<b>2,421,159.05</b>
<b>Total [S3L1.7C1]</b>	<b>Registered Nurses Salaries</b>	<b>1,259,883.18</b>	<b>2,421,159.05</b>

**Group : [S3L1.10C1] Registered Nurses Purchased Service Per Diem**

**Subgroup : None**

60100-10-64-00	Purchased Services-SNF-RN	651,316.88	539,031.99
<b>Subtotal : None</b>		<b>651,316.88</b>	<b>539,031.99</b>
<b>Total [S3L1.10C1]</b>	<b>Registered Nurses Purchased Service Per D</b>	<b>651,316.88</b>	<b>539,031.99</b>

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

**Subgroup : None**

40010-10-65-00	Salary Accrual-SNF-LPN	1,518,882.00	0.00
<b>Subtotal : None</b>		<b>1,518,882.00</b>	<b>0.00</b>
<b>Total [S3L1.12C1]</b>	<b>Licensed Practical Nurses Salary</b>	<b>1,518,882.00</b>	<b>0.00</b>

**Group : [S3L1.15C1] Licensed Practical Nurses Purchased Service Per Diem**

**Subgroup : None**

60100-10-65-00	Purchased Services-SNF-LPN	1,146,108.43	973,491.78
<b>Subtotal : None</b>		<b>1,146,108.43</b>	<b>973,491.78</b>
<b>Total [S3L1.15C1]</b>	<b>Licensed Practical Nurses Purchased Serv</b>	<b>1,146,108.43</b>	<b>973,491.78</b>

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

**Subgroup : None**

40000-10-63-00	Salaries-SNF-Nursing Admin Aide	107,318.23	103,498.96
40000-10-66-00	Salaries-SNF-Aides	1,653,229.26	1,445,612.45
40004-10-63-00	Vacation/Personal-SNF-Nursing Admin Aide	8,853.54	14,075.06
40004-10-66-00	Vacation/Personal-SNF-Aides	73,851.10	97,118.12
40010-10-63-00	Salary Accrual-SNF-Nursing Admin Aide	(1,034.01)	1,041.69
40010-10-66-00	Salary Accrual-SNF-Aides	(5,304.70)	7,126.09
40014-10-63-00	Training Salary-SNF-Nursing Admin Aide	549.00	1,296.00
40014-10-66-00	Training Salary-SNF-Aides	9,923.27	5,413.43
<b>Subtotal : None</b>		<b>1,847,385.69</b>	<b>1,675,181.80</b>
<b>Total [S3L1.17C1]</b>	<b>Certified Nurses Aides Salaries</b>	<b>1,847,385.69</b>	<b>1,675,181.80</b>

**Group : [S3L1.20C1] Certified Nurses Aides Purchased Service Per Diem**

**Subgroup : None**



60100-10-66-00	Purchased Services-SNF-Aides	992,117.07	1,201,379.25
<b>Subtotal : None</b>		<b>992,117.07</b>	<b>1,201,379.25</b>
<b>Total [S3L1.20C1]</b>	<b>Certified Nurses Aides Purchased Service P</b>	<b>992,117.07</b>	<b>1,201,379.25</b>

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

**Subgroup : None**

45050-10-60-00	Education-SNF-Nursing	12,199.40	11,113.79
45050-10-66-00	Education-SNF-Aides	0.00	880.00
<b>Subtotal : None</b>		<b>12,199.40</b>	<b>11,993.79</b>
<b>Total [S3L1.23C1]</b>	<b>Nursing Education &amp; Training</b>	<b>12,199.40</b>	<b>11,993.79</b>

**Group : [S3L2.1C1] Administration Salaries**

**Subgroup : [S3L2.1C1A] Administrator Salaries**

40000-10-41-00	Salaries-SNF-Exec. Dir / Administrator	140,492.24	141,030.51
40004-10-41-00	Vacation/Personal-SNF-Exec. Dir / Administrator	1,324.00	5,311.24
40010-10-41-00	Salary Accrual-SNF-Exec. Dir / Administrator	(919.24)	379.61
<b>Subtotal [S3L2.1C1A] Administrator Salaries</b>		<b>140,897.00</b>	<b>146,721.36</b>
<b>Total [S3L2.1C1]</b>	<b>Administration Salaries</b>	<b>140,897.00</b>	<b>146,721.36</b>

**Group : [S3L2.7C1] Clerical Staff Salaries**

**Subgroup : None**

40000-10-44-00	Salaries-SNF-Reception	56,660.59	55,861.80
40000-10-45-00	Salaries-SNF-Personnel	62,726.11	28,459.56
40004-10-44-00	Vacation/Personal-SNF-Reception	4,301.76	4,050.53
40004-10-45-00	Vacation/Personal-SNF-Personnel	4,309.49	2,731.23
40004-10-68-00	Vacation/Personal-SNF-Inservice	4,171.88	5,052.87
40010-10-44-00	Salary Accrual-SNF-Reception	161.01	(91.21)
40010-10-45-00	Salary Accrual-SNF-Personnel	(423.92)	1,046.72
40014-10-44-00	Training Salary-SNF-Reception	1,599.30	128.25
<b>Subtotal : None</b>		<b>133,506.22</b>	<b>97,239.75</b>
<b>Total [S3L2.7C1]</b>	<b>Clerical Staff Salaries</b>	<b>133,506.22</b>	<b>97,239.75</b>

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

**Subgroup : None**

50000-10-40-00	Data Processing-SNF-Admin & General	152,211.24	129,869.51
50000-10-73-00	Data Processing-SNF-PT-Non Specific	0.00	360.00
50002-10-40-00	Data - Payroll Processing-SNF-Admin & General	31,239.06	20,959.49
<b>Subtotal : None</b>		<b>183,450.30</b>	<b>151,189.00</b>
<b>Total [S3L2.11C1]</b>	<b>Electronic Data Processing, Payroll &amp; Book</b>	<b>183,450.30</b>	<b>151,189.00</b>

**Group : [S3L2.12C1] Office Supplies**

**Subgroup : None**

50001-10-40-00	Data - Hosting and Support-SNF-Admin & General	7,918.30	2,783.56
50005-10-40-00	Office Supp/Postage-SNF-Admin & General	24,710.38	25,333.17
50200-10-40-00	Bank Service Charge-SNF-Admin & General	7,852.43	8,655.32
50250-10-40-00	Admin Exp - Miscellaneous-SNF-Admin & General	55.00	562.03
<b>Subtotal : None</b>		<b>40,536.11</b>	<b>37,334.08</b>
<b>Total [S3L2.12C1]</b>	<b>Office Supplies</b>	<b>40,536.11</b>	<b>37,334.08</b>

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

**Subgroup : None**

61070-10-40-00	Telephone Expense-SNF-Admin & General	78,111.79	75,719.28
<b>Subtotal : None</b>		<b>78,111.79</b>	<b>75,719.28</b>
<b>Total [S3L2.13C1]</b>	<b>Telecommunications (e.g. Internet &amp; Phone)</b>	<b>78,111.79</b>	<b>75,719.28</b>

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

**Subgroup : None**

50020-10-40-00	Travel Expense-SNF-Admin & General	625.69	180.32
50020-10-60-00	Travel Expense-SNF-Nursing	303.26	181.44
50025-10-40-00	Conventions & Seminars-SNF-Admin & General	46.03	647.30
<b>Subtotal : None</b>		<b>974.98</b>	<b>1,009.06</b>
<b>Total [S3L2.15C1]</b>	<b>Travel, Conventions &amp; Meetings</b>	<b>974.98</b>	<b>1,009.06</b>

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

**Subgroup : None**

50265-10-40-00	Advertising Help Wanted-SNF-Admin & General	23,416.28	12,462.04
<b>Subtotal : None</b>		<b>23,416.28</b>	<b>12,462.04</b>
<b>Total [S3L2.16C1]</b>	<b>Advertising: Help Wanted</b>	<b>23,416.28</b>	<b>12,462.04</b>

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

**Subgroup : None**

50230-10-40-00	License & Dues-SNF-Admin & General	12,445.77	19,991.67
<b>Subtotal : None</b>		<b>12,445.77</b>	<b>19,991.67</b>
<b>Total [S3L2.17C1]</b>	<b>Licenses &amp; Dues: Patient Care Related Portion</b>	<b>12,445.77</b>	<b>19,991.67</b>

**Group : [S3L2.18C1] Continuing Professional Education / Training & Development**

**Subgroup : [S3L2.18C1] Administration Education / Training**

45050-10-40-00	Education-SNF-Admin & General	2,383.49	3,853.88
<b>Subtotal [S3L2.18C1] Administration Education / Training</b>		<b>2,383.49</b>	<b>3,853.88</b>
<b>Total [S3L2.18C1]</b>	<b>Continuing Professional Education / Training</b>	<b>2,383.49</b>	<b>3,853.88</b>

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

**Subgroup : None**

50110-10-40-00	Acctg & Audit-SNF-Admin & General	60,086.00	37,446.75
<b>Subtotal : None</b>		<b>60,086.00</b>	<b>37,446.75</b>
<b>Total [S3L2.19C1]</b>	<b>Accounting Services (not related to Appeals)</b>	<b>60,086.00</b>	<b>37,446.75</b>

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

**Subgroup : None**

50615-10-40-00	Insurance-General-SNF-Admin & General	26,985.55	19,661.72
<b>Subtotal : None</b>		<b>26,985.55</b>	<b>19,661.72</b>
<b>Total [S3L2.20C1]</b>	<b>Insurance: Malpractice &amp; General Liability</b>	<b>26,985.55</b>	<b>19,661.72</b>

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

**Subgroup : None**

50130-10-40-00	Other Profess Serv-SNF-Admin & General	5,519.04	0.00
50240-10-40-00	Donations-SNF-Admin & General	0.00	1,000.00
50300-10-40-00	Admin - Sales Tax-SNF-Admin & General	624.05	0.00
<b>Subtotal : None</b>		<b>6,143.09</b>	<b>1,000.00</b>
<b>Total [S3L2.22C1]</b>	<b>Other A &amp; G Expenses</b>	<b>6,143.09</b>	<b>1,000.00</b>

**Group : [S3L2B.1C1] Advertising Marketing**

**Subgroup : None**

45040-10-48-00	Benefits - Recruitment Exp-SNF-Marketing	517.42	671.83
50000-10-48-00	Data Processing-SNF-Marketing	2,188.22	2,700.58
60200-10-48-00	Supplies & Expenses-SNF-Marketing	55.92	0.00
64000-10-48-00	Advertising-SNF-Marketing	43.47	4,191.40
64005-10-48-00	Collateral-SNF-Marketing	916.57	679.38
64010-10-48-00	Direct Mail-SNF-Marketing	774.27	2,409.01
64020-10-48-00	Special Events/Publicity-SNF-Marketing	2,981.11	7,239.97
64025-10-48-00	Digital Marketing-SNF-Marketing	52,678.54	31,392.91
<b>Subtotal : None</b>		<b>60,155.52</b>	<b>49,285.08</b>
<b>Total [S3L2B.1C1]</b>	<b>Advertising Marketing</b>	<b>60,155.52</b>	<b>49,285.08</b>

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

**Subgroup : None**

43000	LICENSE & DUES	2,700.00	0.00
<b>Subtotal : None</b>		<b>2,700.00</b>	<b>0.00</b>
<b>Total [S3L2B.2C1]</b>	<b>Licenses &amp; Dues Not Patient Related to Resi</b>	<b>2,700.00</b>	<b>0.00</b>

**Group : [S3L2B.6C1] Legal: Other**

**Subgroup : None**

50120-10-40-00	Legal-SNF-Admin & General	14,347.75	(35,541.69)
<b>Subtotal : None</b>		<b>14,347.75</b>	<b>(35,541.69)</b>
<b>Total [S3L2B.6C1]</b>	<b>Legal: Other</b>	<b>14,347.75</b>	<b>(35,541.69)</b>

**Group : [S3L2B.8C1] Management Company Fees**

**Subgroup : None**

50700-10-40-00	Management Fees - CCM-SNF-Admin & Gener	822,604.20	798,277.35
<b>Subtotal : None</b>		<b>822,604.20</b>	<b>798,277.35</b>
<b>Total [S3L2B.8C1]</b>	<b>Management Company Fees</b>	<b>822,604.20</b>	<b>798,277.35</b>

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

**Subgroup : None**

50210-10-40-00	Late Charges-SNF-Admin & General	2,064.68	1,203.51
<b>Subtotal : None</b>		<b>2,064.68</b>	<b>1,203.51</b>
<b>Total [S3L2B.11C1]</b>	<b>Fines, Late Fees, Penalties including Interes</b>	<b>2,064.68</b>	<b>1,203.51</b>

**Group : [S3L2B.14C1] Bad Debt Expenses**

**Subgroup : None**

50270-10-40-00	Bad Accounts/Debts-SNF-Admin & General	36,000.00	49,932.76
50270-10-40-25	Bad Accounts/Debts-SNF-Admin & General Me	927.35	4,326.81
<b>Subtotal : None</b>		<b>36,927.35</b>	<b>54,259.57</b>
<b>Total [S3L2B.14C1]</b>	<b>Bad Debt Expenses</b>	<b>36,927.35</b>	<b>54,259.57</b>

**Group : [S3L2B.15C1] User Fee Assessment**

**Subgroup : None**

30100-10-00-00	User Fee-SNF-NON-SPECIFIC	941,463.53	925,495.68
<b>Subtotal : None</b>		<b>941,463.53</b>	<b>925,495.68</b>
<b>Total [S3L2B.15C1]</b>	<b>User Fee Assessment</b>	<b>941,463.53</b>	<b>925,495.68</b>

**Group : [S3L3.1C1] Staff Development Coordinator Salaries**

**Subgroup : None**

40000-10-68-00	Salaries-SNF-Inservice	30,045.05	48,432.05
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40010-10-68-00	Salary Accrual-SNF-Inservice	(1,329.02)	471.88
<b>Subtotal : None</b>		<b>28,716.03</b>	<b>48,903.93</b>
<b>Total [S3L3.1C1]</b>	<b>Staff Development Coordinator Salaries</b>	<b>28,716.03</b>	<b>48,903.93</b>

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

**Subgroup : None**

40000-10-50-00	Salaries-SNF-Maintenance	312,378.03	385,830.50
40004-10-50-00	Vacation/Personal-SNF-Maintenance	41,611.49	30,923.21
40010-10-50-00	Salary Accrual-SNF-Maintenance	(3,187.14)	(91.55)
40012-10-50-00	Salary Allocation-SNF-Maintenance	0.00	(263,076.00)
40014-10-50-00	Training Salary-SNF-Maintenance	552.25	548.00
<b>Subtotal : None</b>		<b>351,354.63</b>	<b>154,134.16</b>
<b>Total [S3L3.5C1]</b>	<b>Plant Operations: Salaires</b>	<b>351,354.63</b>	<b>154,134.16</b>

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

**Subgroup : None**

60040-10-50-00	Contracted Services - Bldg-SNF-Maintenance	112,516.58	90,416.03
60050-10-50-00	Contracted Services - Grounds-SNF-Maintenan	43,560.00	40,842.80
60110-10-50-00	Purchase Services-Grounds-SNF-Maintenance	3,475.18	1,705.34
60120-10-50-00	Purchased Services-Building-SNF-Maintenance	0.00	3,825.10
61020-10-50-00	Snow Removal-SNF-Maintenance	34,548.45	32,607.50
61030-10-50-00	Repairs-SNF-Maintenance	121,683.12	87,335.46
61040-10-50-00	Repairs/Equipment-SNF-Maintenance	5,973.96	0.00
<b>Subtotal : None</b>		<b>321,757.29</b>	<b>256,732.23</b>
<b>Total [S3L3.8C1]</b>	<b>Plant Operations: Purchased Service</b>	<b>321,757.29</b>	<b>256,732.23</b>

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

**Subgroup : None**

60200-10-50-00	Supplies & Expenses-SNF-Maintenance	14,578.28	15,092.18
<b>Subtotal : None</b>		<b>14,578.28</b>	<b>15,092.18</b>
<b>Total [S3L3.9C1]</b>	<b>Plant Operations: Supplies &amp; Expenses</b>	<b>14,578.28</b>	<b>15,092.18</b>

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

**Subgroup : None**

61090-10-90-00	Utilities-Electricity-SNF-Property Exp	118,822.21	119,013.61
61100-10-90-00	Utilities-Gas-SNF-Property Exp	101,886.96	72,761.87
61120-10-90-00	Water & Sewer-SNF-Property Exp	150,257.62	127,397.10
<b>Subtotal : None</b>		<b>370,966.79</b>	<b>319,172.58</b>
<b>Total [S3L3.10C1]</b>	<b>Plant Operatins: Utilities</b>	<b>370,966.79</b>	<b>319,172.58</b>

**Group : [S3L3.18C1] Dietary: Salaries**

**Subgroup : None**

40000-10-51-00	Salaries-SNF-Dietary	411,042.50	762,429.64
40004-10-51-00	Vacation/Personal-SNF-Dietary	47,949.51	40,101.73
40010-10-51-00	Salary Accrual-SNF-Dietary	(12,887.67)	2,728.36
40014-10-51-00	Training Salary-SNF-Dietary	2,669.00	2,406.00
<b>Subtotal : None</b>		<b>448,773.34</b>	<b>807,665.73</b>
<b>Total [S3L3.18C1]</b>	<b>Dietary: Salaries</b>	<b>448,773.34</b>	<b>807,665.73</b>

**Group : [S3L3.21C1] Dietary: Food**

**Subgroup : None**

60300-10-51-00	Food-SNF-Dietary	218,557.76	424,034.19
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60305-10-51-00	Food Allocation-SNF-Dietary	0.00	(4,800.85)
<b>Subtotal : None</b>		<b>218,557.76</b>	<b>419,233.34</b>
<b>Total [S3L3.21C1]</b>	<b>Dietary: Food</b>	<b>218,557.76</b>	<b>419,233.34</b>

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

**Subgroup : None**

60000-10-51-00	Consulting Expense-SNF-Dietary	3,676.00	1,500.00
60100-10-51-00	Purchased Services-SNF-Dietary	837,067.07	18,702.03
<b>Subtotal : None</b>		<b>840,743.07</b>	<b>20,202.03</b>
<b>Total [S3L3.22C1]</b>	<b>Dietary: Purchased Service</b>	<b>840,743.07</b>	<b>20,202.03</b>

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

**Subgroup : None**

60200-10-51-00	Supplies & Expenses-SNF-Dietary	8,332.04	49,342.58
60306-10-51-00	Dietary events-SNF-Dietary	0.00	309.09
<b>Subtotal : None</b>		<b>8,332.04</b>	<b>49,651.67</b>
<b>Total [S3L3.23C1]</b>	<b>Dietary: Supplies &amp; Expenses</b>	<b>8,332.04</b>	<b>49,651.67</b>

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

**Subgroup : [S3L3.27C Housekeeping Purchased Service**

60100-10-53-00	Purchased Services-SNF-Housekeeping	437,221.21	413,652.42
<b>Subtotal [S3L3.27C1A Housekeeping Purchased Service</b>		<b>437,221.21</b>	<b>413,652.42</b>

**Subgroup : [S3L3.27C Laundry Purchased Service**

60100-10-52-00	Purchased Services-SNF-Laundry	233,039.70	210,819.06
<b>Subtotal [S3L3.27C1E Laundry Purchased Service</b>		<b>233,039.70</b>	<b>210,819.06</b>

<b>Total [S3L3.27C1]</b>	<b>Housekeeping / Laundry: Purchased Service</b>	<b>670,260.91</b>	<b>624,471.48</b>
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**Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense**

**Subgroup : [S3L3.28C Housekeeping Supplies & Expenses**

60200-10-53-00	Supplies & Expenses-SNF-Housekeeping	53,198.26	69,245.80
<b>Subtotal [S3L3.28C1A Housekeeping Supplies &amp; Expenses</b>		<b>53,198.26</b>	<b>69,245.80</b>

**Subgroup : [S3L3.28C Laundry Supplies & Expense**

60200-10-52-00	Supplies & Expenses-SNF-Laundry	12,462.33	17,149.81
<b>Subtotal [S3L3.28C1E Laundry Supplies &amp; Expense</b>		<b>12,462.33</b>	<b>17,149.81</b>

<b>Total [S3L3.28C1]</b>	<b>Housekeeping / Laundry: Supplies &amp; Expense</b>	<b>65,660.59</b>	<b>86,395.61</b>
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**Group : [S3L3.29C1] Housekeeping / Laundry: Linen & Bedding**

**Subgroup : None**

60400-10-52-00	Linens & Bedding-SNF-Laundry	5,049.86	10,504.64
60400-10-53-00	Linens & Bedding-SNF-Housekeeping	3,429.14	0.00
<b>Subtotal : None</b>		<b>8,479.00</b>	<b>10,504.64</b>
<b>Total [S3L3.29C1]</b>	<b>Housekeeping / Laundry: Linen &amp; Bedding</b>	<b>8,479.00</b>	<b>10,504.64</b>

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

**Subgroup : None**

40000-10-54-00	Salaries-SNF-Health Services	8,421.03	0.00
40004-10-54-00	Vacation/Personal-SNF-Health Services	224.88	0.00
40010-10-54-00	Salary Accrual-SNF-Health Services	456.09	0.00

<b>Subtotal : None</b>		<b>9,102.00</b>	<b>0.00</b>
<b>Total [S3L3.36C1]</b>	<b>Unit Clerks &amp; Medical Records: Salaries</b>	<b>9,102.00</b>	<b>0.00</b>

**Group : [S3L3.43C1] MMQ Evaluation Nurse/MDS Coordinator: Purchased Service**

**Subgroup : [S3L3.43C1] MMQ Purchase Service**

60010-10-89-00	Consultant - MMQ/MDS-SNF-Consultant	7,275.02	7,462.57
<b>Subtotal [S3L3.43C1] MMQ Purchase Service</b>		<b>7,275.02</b>	<b>7,462.57</b>

<b>Total [S3L3.43C1]</b>	<b>MMQ Evaluation Nurse/MDS Coordinator: Purchased Service</b>	<b>7,275.02</b>	<b>7,462.57</b>
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**Group : [S3L3.48C1] Social Service Worker: Salaries**

**Subgroup : None**

40000-10-80-00	Salaries-SNF-Admissions	147,352.60	109,502.82
40000-10-81-00	Salaries-SNF-Social Services	58,323.12	71,700.76
40004-10-80-00	Vacation/Personal-SNF-Admissions	26,294.88	26,371.50
40004-10-81-00	Vacation/Personal-SNF-Social Services	2,068.21	(7,029.77)
40010-10-80-00	Salary Accrual-SNF-Admissions	(1,679.47)	2,116.69
40010-10-81-00	Salary Accrual-SNF-Social Services	0.00	(1,263.71)
40014-10-81-00	Training Salary-SNF-Social Services	604.50	0.00
<b>Subtotal : None</b>		<b>232,963.84</b>	<b>201,398.29</b>

<b>Total [S3L3.48C1]</b>	<b>Social Service Worker: Salaries</b>	<b>232,963.84</b>	<b>201,398.29</b>
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**Group : [S3L3.51C1] Social Service Worker: Purchased Service**

**Subgroup : None**

60000-10-81-00	Consulting Expense-SNF-Social Services	85,740.00	60,996.80
<b>Subtotal : None</b>		<b>85,740.00</b>	<b>60,996.80</b>

<b>Total [S3L3.51C1]</b>	<b>Social Service Worker: Purchased Service</b>	<b>85,740.00</b>	<b>60,996.80</b>
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**Group : [S3L3.62C1] Direct Restorative Therapy: Consultants**

**Subgroup : None**

60100-10-71-20	Purchased Services-SNF-OT-Private	282.22	517.96
60100-10-71-25	Purchased Services-SNF-OT-Medicaid	1,789.86	3,457.21
60100-10-71-26	Purchased Services-SNF-OT-Med - Part A	132,397.00	134,309.36
60100-10-71-27	Purchased Services-SNF-OT-Med - Part B	20,377.68	17,427.69
60100-10-71-30	Purchased Services-SNF-OT-Fallon Part A	29,412.55	21,421.59
60100-10-71-31	Purchased Services-SNF-OT-Fallon Part B	11,508.47	8,924.53
60100-10-71-35	Purchased Services-SNF-OT-Pilgrim Part A	2,666.67	323.42
60100-10-71-36	Purchased Services-SNF-OT-Pilgrim Part B	0.00	(391.09)
60100-10-71-38	Purchased Services-SNF-OT-Other Insur A	142,053.20	104,579.30
60100-10-71-39	Purchased Services-SNF OT-Other Part B	8,147.97	11,221.87
60100-10-72-00	Purchased Services-SNF-ST-Non Specific	3,420.40	0.00
60100-10-72-20	Purchased Services-SNF-ST-Private	0.00	121.23
60100-10-72-25	Purchased Services-SNF-ST-Medicaid	807.49	742.97
60100-10-72-26	Purchased Services-SNF-ST-Med - Part A	46,549.33	53,049.49
60100-10-72-27	Purchased Services-SNF-ST-Med - Part B	13,918.89	8,880.89
60100-10-72-30	Purchased Services-SNF-ST-Fallon Part A	6,259.69	7,422.25
60100-10-72-31	Purchased Services-SNF-ST-Fallon Part B	6,415.14	11,759.20
60100-10-72-35	Purchased Services-SNF-ST-Harvard Pilgrim f	70.04	198.79
60100-10-72-38	Purchased Services-SNF-ST-Other Insur Part A	24,862.06	34,152.91
60100-10-72-39	Purchased Services-SNF-ST-Other Insur Part E	8,829.58	11,635.34
60100-10-73-20	Purchased Services-SNF-PT-Private	355.60	755.09
60100-10-73-25	Purchased Services-SNF-PT-Medicaid	1,315.92	5,888.62
60100-10-73-26	Purchased Services-SNF-PT-Med - Part A	141,463.05	147,672.68

60100-10-73-27	Purchased Services-SNF-PT-Med - Part B	43,523.96	57,545.18
60100-10-73-30	Purchased Services-SNF-PT-Fallon A	26,862.27	22,680.97
60100-10-73-31	Purchased Services-SNF-PT-Fallon B	21,949.13	21,628.29
60100-10-73-35	Purchased Services-SNF-PT-Pilgrim Part A	2,481.26	362.56
60100-10-73-36	Purchased Services-SNF-PT-Pilgrim - Part B	0.00	(631.32)
60100-10-73-38	Purchased Services-SNF-PT-Other Insur Part A	133,580.80	100,849.45
60100-10-73-39	Purchased Services-SNF-PT-Other Part B	14,337.05	23,969.07
<b>Subtotal : None</b>		<b>845,637.28</b>	<b>810,475.50</b>
<b>Total [S3L3.62C1]</b>	<b>Direct Restorative Therapy: Consultants</b>	<b>845,637.28</b>	<b>810,475.50</b>

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

**Subgroup : None**

40000-10-82-00	Salaries-SNF-Recreation	204,589.22	243,700.60
40004-10-82-00	Vacation/Personal-SNF-Recreation	18,858.09	16,535.85
40010-10-82-00	Salary Accrual-SNF-Recreation	(2,432.13)	1,343.08
40014-10-82-00	Training Salary-SNF-Recreation	240.00	1,052.48
<b>Subtotal : None</b>		<b>221,255.18</b>	<b>262,632.01</b>
<b>Total [S3L3.64C1]</b>	<b>Recreational Therapy/Activities: Salaries</b>	<b>221,255.18</b>	<b>262,632.01</b>

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

**Subgroup : None**

60000-10-89-00	Consulting Expense-SNF-Consultant	0.00	3,495.00
63020-10-82-00	Entertainment-SNF-Recreation	4,546.41	1,775.00
<b>Subtotal : None</b>		<b>4,546.41</b>	<b>5,270.00</b>
<b>Total [S3L3.67C1]</b>	<b>Recreational Therapy/Activities: Purchased</b>	<b>4,546.41</b>	<b>5,270.00</b>

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

**Subgroup : None**

60200-10-80-00	Supplies & Expenses-SNF-Admissions	7,431.95	5,663.75
60200-10-82-00	Supplies & Expenses-SNF-Recreation	9,195.37	12,279.05
<b>Subtotal : None</b>		<b>16,627.32</b>	<b>17,942.80</b>
<b>Total [S3L3.68C1]</b>	<b>Recreational Therapy/Activities: Supplies &amp;</b>	<b>16,627.32</b>	<b>17,942.80</b>

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

**Subgroup : None**

50620-10-40-00	Insurance-Motor Vehicle-SNF-Admin & General	2,606.71	3,946.31
61060-10-50-00	Repairs/Motor Vehicles-SNF-Maintenance	3,829.88	1,004.82
63000-10-40-00	Motor Vehicle Expense-SNF-Admin & General	1,394.09	1,297.46
<b>Subtotal : None</b>		<b>7,830.68</b>	<b>6,248.59</b>
<b>Total [S3L3.78C1]</b>	<b>Travel: Motor Vehicle Expense</b>	<b>7,830.68</b>	<b>6,248.59</b>

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

**Subgroup : None**

60030-10-89-00	Medical Director-SNF-Consultant	61,217.61	43,095.73
<b>Subtotal : None</b>		<b>61,217.61</b>	<b>43,095.73</b>
<b>Total [S3L3.82C1]</b>	<b>Physician Services: Medical Director</b>	<b>61,217.61</b>	<b>43,095.73</b>

**Group : [S3L3.87C1] Legend Drugs**

**Subgroup : None**

33690-10-00-38	Oxygen Therapy - Contra-SNF-Othr Ins - Part A	1,112.31	0.00
71000-10-74-00	Ancillary Expense - Pharmacy-SNF-Oth Ancillari	6,855.34	20,197.79
71000-10-74-26	Ancillary Expense - Pharmacy-SNF-Oth Ancillari	92,544.13	109,290.03

71000-10-74-30	Ancillary Expense - Pharmacy-SNF-Oth Ancillar	23,938.26	23,455.77
71000-10-74-35	Ancillary Expense - Pharmacy-SNF-Oth Ancill-F	3,022.45	220.05
71000-10-74-38	Ancillary Expense - Pharmacy-SNF-Oth Ancillar	128,567.90	73,449.91
72000-10-74-26	Ancillary Expense - IV-SNF-Oth Ancillar-Med - I	9,355.87	1,872.90
72000-10-74-30	Ancillary Expense - IV-SNF-Oth Ancillar-Fallon	0.00	990.00
72000-10-74-38	Ancillary Expense - IV-SNF-Oth Ancillar-Other I	10,622.93	4,895.00
73000-10-74-00	Ancillary Expense - Med Suppli-SNF-Oth Ancilla	11,666.67	16,944.47
73000-10-74-26	Ancillary Expense - Med Suppli-SNF-Oth Ancilla	6,504.55	17,022.92
73000-10-74-38	Ancillary Expense - Med Suppli-SNF-Oth Ancilla	10,801.97	0.00
73500-10-74-38	Ancillary Expense - Comp. Med-SNF-Oth Ancill	317.80	0.00
74000-10-74-26	Ancillary Expense - Lab-SNF-Oth Ancillar-Med .	28,767.57	37,774.54
74000-10-74-30	Ancillary Expense - Lab-SNF-Oth Ancillar-Falloi	5,073.74	4,646.39
74000-10-74-35	Ancillary Expense - Lab-SNF-Oth Ancill-Pilgrim	330.15	113.76
74000-10-74-38	Ancillary Expense - Lab-SNF-Oth Ancillar-Other	27,261.97	27,070.22
74600-10-74-26	Ancillary Expense - Ambulance-SNF-Oth Ancilla	24,361.00	28,983.43
74600-10-74-30	Ancillary Expense - Ambulance-SNF-Oth Ancilla	1,484.28	0.00
74600-10-74-38	Ancillary Expense - Ambulance-SNF-Oth Ancilla	2,165.23	6,016.54
74700-10-74-26	Ancillary Expense - Other/Misc-SNF-Oth Ancilla	12,436.83	9,677.06
74700-10-74-30	Ancillary Expense - Other/Misc-SNF-Oth Ancilla	2,446.81	1,047.82
74700-10-74-35	Ancillary Expense - Other/Misc-SNF-Oth Ancill-	69.00	134.00
74700-10-74-38	Ancillary Expense - Other/Misc-SNF-Oth Ancilla	8,859.93	5,409.71
<b>Subtotal : None</b>		<b>418,566.69</b>	<b>389,212.31</b>
<b>Total [S3L3.87C1]</b>	<b>Legend Drugs</b>	<b>418,566.69</b>	<b>389,212.31</b>

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

**Subgroup : None**

60200-10-60-00	Supplies & Expenses-SNF-Nursing	351,781.17	302,986.13
60200-10-71-00	Supplies & Expenses-SNF-OT-Non Specific	0.00	34.31
60200-10-73-00	Supplies & Expenses-SNF-PT-Non Specific	1,675.44	2,207.27
60200-10-91-00	Supplies & Expenses-SNF-Covid	75,591.88	281,202.96
<b>Subtotal : None</b>		<b>429,048.49</b>	<b>586,430.67</b>
<b>Total [S3L3.89C1]</b>	<b>House Supplies Not Resold</b>	<b>429,048.49</b>	<b>586,430.67</b>

**Group : [S3L3.92C1] Pharmacy Consultant**

**Subgroup : None**

60020-10-89-00	Pharmacists Consultant-SNF-Consultant	10,982.24	10,630.88
<b>Subtotal : None</b>		<b>10,982.24</b>	<b>10,630.88</b>
<b>Total [S3L3.92C1]</b>	<b>Pharmacy Consultant</b>	<b>10,982.24</b>	<b>10,630.88</b>

**Group : [S3L4.1C1] Depreciaton**

**Subgroup : [S3L4.1C1] Equipment Depreciation**

50530-10-90-00	Depreciation-Equipment-SNF-Property Exp	76,516.97	88,998.79
<b>Subtotal [S3L4.1C1C] Equipment Depreciation</b>		<b>76,516.97</b>	<b>88,998.79</b>

**Subgroup : [S3L4.1C1] Software Depreciaton**

50505-10-40-00	Depreciation - Software-SNF-Admin & General	11,117.40	5,560.32
<b>Subtotal [S3L4.1C1D] Software Depreciaton</b>		<b>11,117.40</b>	<b>5,560.32</b>

<b>Total [S3L4.1C1]</b>	<b>Depreciaton</b>	<b>87,634.37</b>	<b>94,559.11</b>
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**Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR**

**Subgroup : None**

50330-10-90-00	Taxes - RE & Personal Prop-SNF-Property Exp	20,705.98	20,553.30
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<b>Subtotal : None</b>		<b>20,705.98</b>	<b>20,553.30</b>
<b>Total [S3L4.8C1]</b>	<b>Real Estate Tax Expense-SNF-CR</b>	<b>20,705.98</b>	<b>20,553.30</b>
<b>Group : [S3L4.12C1]</b>	<b>Other Fixed Cost Expense-SNF-CR</b>		
<b>Subgroup : None</b>			
50015-10-90-00	Equipment Rental-SNF-Property Exp	102,788.70	105,375.55
<b>Subtotal : None</b>		<b>102,788.70</b>	<b>105,375.55</b>
<b>Total [S3L4.12C1]</b>	<b>Other Fixed Cost Expense-SNF-CR</b>	<b>102,788.70</b>	<b>105,375.55</b>
<b>Group : [S3L4.14C1]</b>	<b>Real Property Rent Expense-SNF-CR</b>		
<b>Subgroup : None</b>			
61000-10-90-00	Rent Expense-SNF-Property Exp	646,726.68	682,281.41
<b>Subtotal : None</b>		<b>646,726.68</b>	<b>682,281.41</b>
<b>Total [S3L4.14C1]</b>	<b>Real Property Rent Expense-SNF-CR</b>	<b>646,726.68</b>	<b>682,281.41</b>
<b>Group : [CLA-53.01]</b>	<b>LA-Group Health/Life</b>		
<b>Subgroup : None</b>			
50625-10-40-00	Insurance-Group Life-SNF-Admin & General	2,943.50	4,116.20
50635-10-40-00	Insurance-Health-SNF-Admin & General	397,260.52	492,537.95
50640-10-40-00	Insurance-Disability-SNF-Admin & General	7,278.49	8,037.81
<b>Subtotal : None</b>		<b>407,482.51</b>	<b>504,691.96</b>
<b>Total [CLA-53.01]</b>	<b>LA-Group Health/Life</b>	<b>407,482.51</b>	<b>504,691.96</b>
<b>Group : [CLA-53.02]</b>	<b>LA-Employee Pensions</b>		
<b>Subgroup : None</b>			
45030-00-40-00	Benefits - Pension 401K-Admin & General	(395.00)	4,419.12
45030-10-40-00	Benefits - Pension 401K-SNF-Admin & General	0.00	26,055.30
<b>Subtotal : None</b>		<b>(395.00)</b>	<b>30,474.42</b>
<b>Total [CLA-53.02]</b>	<b>LA-Employee Pensions</b>	<b>(395.00)</b>	<b>30,474.42</b>
<b>Group : [CLA-53.03]</b>	<b>LA-Employee Benefits</b>		
<b>Subgroup : None</b>			
45010-10-40-00	Benefits - Employee Benefits-SNF-Admin & Ge	39,911.86	104,433.75
45040-10-40-00	Benefits - Recruitment Exp-SNF-Admin & Gene	37,595.85	18,015.93
45040-10-62-00	Benefits - Recruitment Exp-SNF-Nursing Admir	0.00	441.65
45040-10-64-00	Benefits - Recruitment Exp-SNF-RN	0.00	99.77
45040-10-66-00	Benefits - Recruitment Exp-SNF-Aides	0.00	5,181.05
<b>Subtotal : None</b>		<b>77,507.71</b>	<b>128,172.15</b>
<b>Total [CLA-53.03]</b>	<b>LA-Employee Benefits</b>	<b>77,507.71</b>	<b>128,172.15</b>
<b>Group : [CLA-53.04]</b>	<b>LA-Payroll Taxes</b>		
<b>Subgroup : None</b>			
40006-10-40-00	Payroll Taxes-SNF-Admin & General	521,809.01	513,042.75
<b>Subtotal : None</b>		<b>521,809.01</b>	<b>513,042.75</b>
<b>Total [CLA-53.04]</b>	<b>LA-Payroll Taxes</b>	<b>521,809.01</b>	<b>513,042.75</b>
<b>Group : [CLA-53.05]</b>	<b>LA-Workers Comp</b>		
<b>Subgroup : None</b>			
50630-10-40-00	Insurance-W/C-SNF-Admin & General	80,146.25	81,641.25
<b>Subtotal : None</b>		<b>80,146.25</b>	<b>81,641.25</b>
<b>Total [CLA-53.05]</b>	<b>LA-Workers Comp</b>	<b>80,146.25</b>	<b>81,641.25</b>

NET (INCOME) LOSS	<u>0.00</u>	<u>0.00</u>
Sum of Account Groups	0.00	0.00

Tickmarks

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