

Client: **A443417 - Jewish Rehabilitation Center for Aged of the North Shore, Inc.**
Engagement: **MDMC 2022 - Brudnick Center for Living F/K/A Jewish Rehab.**
Period Ending: **12/31/2022**
Trial Balance: **T01 - Master TB**
Worksheet: **T:01 - MCD SNF TB Report**

Account	Description	CAID PP-1 12/31/2021	FS CP 12/31/2022	JE Ref #	CAIDJE	CAID CP 12/31/2022	
Group : [10] BALANCE SHEET							
Subgroup : None							
10000	Petty Cash	500.00	500.00		0.00	500.00	
10310	BCL CASH-OPER ACCT C/IT 4809	814,007.00	16,150.00		0.00	16,150.00	
10312	BCL CASH DEBIT M&T 9340	600,536.00	287,227.00		0.00	287,227.00	
10350	BCL CASH-ACH CIT 5437	1,000.00	1,000.00		0.00	1,000.00	
12000	Accounts Receivable	20,200.00	19,635.00		0.00	19,635.00	
12003	Accounts Receivable - Other JGS-CJL	61.00	0.00		0.00	0.00	
12004	Accounts Receivable - Other DA-CJL	3,017.00	0.00		0.00	0.00	
12010	A/R Private	413,471.00	289,304.00		0.00	289,304.00	
12020	A/R Medicaid	3,094,261.00	3,377,677.00		0.00	3,377,677.00	
12030	A/R Medicaid Pending	0.00	95,706.00		0.00	95,706.00	
12050	A/R Medicare A	630,868.00	936,432.00		0.00	936,432.00	
12060	A/R Medicare B	12,702.00	26,289.00		0.00	26,289.00	
12070	A/R Managed Care	371,734.00	356,811.00		0.00	356,811.00	
12075	A/R Managed Care Part B	0.00	28,125.00		0.00	28,125.00	
12199	Allowance for Bad Debts	(296,768.00)	(344,290.00)		0.00	(344,290.00)	
12320	Refund Contra Exchange	1,695.00	0.00		0.00	0.00	
12410	Exchange Other	(4,912.00)	180.00		0.00	180.00	
12440	Patient Refund Exchange	0.00	(38.00)		0.00	(38.00)	
12810	Israeli Bonds	1,000.00	1,000.00		0.00	1,000.00	
12830	JRC Fidelity Funds 620440	27,780.00	28,152.00		0.00	28,152.00	
12831	JRC Fidelity Funds 620459	14,709.00	14,906.00		0.00	14,906.00	
13000	Prepaid Expense	36,101.00	142,167.00		0.00	142,167.00	
13020	Prepaid Workers Comp	143,805.00	33,768.00		0.00	33,768.00	
16021	Buildings	31,437,891.00	31,437,891.00		0.00	31,437,891.00	
16022	Accum Deprec: Buildings	(7,466,497.00)	(8,252,444.00)		0.00	(8,252,444.00)	
16031	Building Improvements	844,437.00	884,541.00		0.00	884,541.00	
16032	Accum Deprec: Building Improvements	(228,880.00)	(292,987.00)		0.00	(292,987.00)	
16040	CIP	0.00	34,671.00		0.00	34,671.00	
16051	FFE	5,707,887.00	5,817,034.00		0.00	5,817,034.00	
16052	Accum Deprec: FFE	(5,273,251.00)	(5,560,340.00)		0.00	(5,560,340.00)	
16061	Vehicles	55,500.00	55,500.00		0.00	55,500.00	
16062	Accum Deprec: Vehicles	(30,525.00)	(36,075.00)		0.00	(36,075.00)	
16071	Computers	78,017.00	109,842.00		0.00	109,842.00	
16072	Accum Deprec: Computers	(23,916.00)	(45,559.00)		0.00	(45,559.00)	
16111	Software	0.00	3,490.00		0.00	3,490.00	
16112	Accum Amort: Software	0.00	(581.00)		0.00	(581.00)	
16151	Mortgage Acquisition Costs	465,393.00	465,393.00		0.00	465,393.00	
16152	Accum Amort: Mtg Acquisition Costs	(64,585.00)	(89,626.00)		0.00	(89,626.00)	
16310	Artwork	12,500.00	12,500.00		0.00	12,500.00	
16320	Torah	10,573.00	10,573.00		0.00	10,573.00	
18020	Pledge Receivable (Other)	600,000.00	575,000.00		0.00	575,000.00	
18035	S_T Offset: Pledge Receivables	25,000.00	25,000.00		0.00	25,000.00	
18040	Present Value Offset: Pledges	(130,000.00)	(114,395.00)		0.00	(114,395.00)	
19100	Due From CJC Comm	0.00	71.00		0.00	71.00	
19101	Due From Homecare	0.00	19,483.00		0.00	19,483.00	
19103	Due From Hospice	0.00	10,955.00		0.00	10,955.00	
19110	Due From CJNH Inc	64,019.00	157,448.00		0.00	157,448.00	
19120	Due From LFCL	0.00	135,170.00		0.00	135,170.00	
19128	Due From AHAL I	0.00	29,557.00		0.00	29,557.00	
19129	Due From AHAL II	0.00	29,715.00		0.00	29,715.00	
19150	Due From CJ Lifecare	0.00	741,472.00		0.00	741,472.00	
19160	Due From Winthrop	1,058.00	2,225.00		0.00	2,225.00	
19300	Due From CJCJF	0.00	272.00		0.00	272.00	
19320	Due From SR ADH	0.00	166,254.00		0.00	166,254.00	
19330	Due From Kaplan Estates AL	0.00	2,355,897.00		0.00	2,355,897.00	
19410	Due From JNH	0.00	68,677.00		0.00	68,677.00	
20000	ACCOUNTS PAYABLE	(450,081.00)	(500,419.00)		0.00	(500,419.00)	
21010	Current Portion- Long Term Debt	0.00	(601,688.00)		0.00	(601,688.00)	
21050	Fair Value Interest Rate Swap Payable	(352,873.00)	1,279,228.00		0.00	1,279,228.00	
22100	Due to CJC Comm	0.00	(119,900.00)		0.00	(119,900.00)	
22101	Due to Homecare	0.00	(989.00)		0.00	(989.00)	
22120	Due to LFCL	0.00	(33,011.00)		0.00	(33,011.00)	
22128	Due to AHAL I	0.00	(60.00)		0.00	(60.00)	
22150	Due to CJ Lifecare	0.00	(677,355.00)		0.00	(677,355.00)	
22300	Due to CJCJF	0.00	19,442.00		0.00	19,442.00	
22320	Due to SR ADH	0.00	(25,651.00)		0.00	(25,651.00)	
22330	Due to Kaplan Estates AL	0.00	(2,457,917.00)		0.00	(2,457,917.00)	
22405	Due to JGSAS	0.00	(165.00)		0.00	(165.00)	
22410	Due to JNH	0.00	3,386.00		0.00	3,386.00	
22510	Due to DA GC	0.00	(551.00)		0.00	(551.00)	
22530	Due to DA EV	0.00	756.00		0.00	756.00	
23000	Accrued Expense	(388,117.00)	(727,312.00)		0.00	(727,312.00)	
23050	Accrued Expense Other	(70,679.00)	(142,801.00)		0.00	(142,801.00)	
23100	Accrued Salaries	(214,268.00)	(264,558.00)		0.00	(264,558.00)	
23110	Accrued Paid Time Off/Earned Time	(579,649.00)	(317,647.00)		0.00	(317,647.00)	
23150	Accrued Payroll Taxes	(26,990.00)	(21,573.00)		0.00	(21,573.00)	
23800	Deferred Management Fees - CJL	(2,201,609.00)	(2,201,609.00)		0.00	(2,201,609.00)	
23801	Deferred Management Fees - CJC	(1,751,931.00)	(1,751,931.00)		0.00	(1,751,931.00)	
23950	Advance Payments - Medicare	(318,490.00)	0.00		0.00	0.00	
24000	Security Deposits Held	(2,669.00)	0.00		0.00	0.00	
24010	Advance Deposits Held	(35,139.00)	(72,412.00)		0.00	(72,412.00)	
24200	FSA Payroll Liability	(346.00)	0.00		0.00	0.00	
26090	Notes Payable-Other (PPP)	(2,397,677.00)	0.00		0.00	0.00	
26200	NIP - VRDB - Refinance - M&T	(24,567,520.00)	(23,979,920.00)		0.00	(23,979,920.00)	1387650
29000	Net Assets	(685,892.00)	1,937,159.00		0.00	1,937,159.00	
29001	Net Assets - temp restricted	(535,000.00)	(502,765.00)		0.00	(502,765.00)	46,744.00
29002	Net Assets - perm restricted	209.00	0.00		0.00	0.00	
34000	Foundation Donations Income	0.00	(7,840.00)		0.00	(7,840.00)	
CLA-26150	CP LTD Offset	0.00	601,688.00		0.00	601,688.00	
Subtotal : None		(2,608,333.00)	3,500,910.00		0.00	3,500,910.00	
Total [10] BALANCE SHEET		(2,608,333.00)	3,500,910.00		0.00	3,500,910.00	
Group : [20] PROFIT & LOSS							
Subgroup : None							
3003.00	Income Non Managed Care	0.00	0.00		(28,482.00)	(28,482.00)	
30100	Private Service Revenue	(4,227,380.00)	(4,609,458.00)	CAIDJE - 8	(28,482.00)	(4,609,458.00)	

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Worksheet: **T01 - MCD SNF TB Report**

Account	Description	CAID PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2021	12/31/2022			12/31/2022
30200	Medicare A Service Revenue	(6,822,050.00)	(6,597,057.00)		0.00	(6,597,057.00)
30210	Medicare Sequestration	0.00	80,586.00		0.00	80,586.00
30211	Medicare Sequestration Part B	0.00	443.00		0.00	443.00
30220	Medicare B Revenue	(68,521.00)	(88,220.00)		0.00	(88,220.00)
3025.00	HOSPICE INCOME	(1,646,734.00)	0.00		0.00	0.00
30300	Medicaid Service Revenue	(4,391,344.00)	(8,478,431.00)		1,740,566.00	(6,737,865.00)
				CAIDJE - 2	1,712,084.00	
				CAIDJE - 8	28,482.00	
30310	Medicaid Pending Revenue	0.00	(127,011.00)		0.00	(127,011.00)
30310.1	MASS MEDICAID RESOURCE	(1,416,173.00)	0.00		(1,712,084.00)	(1,712,084.00)
				CAIDJE - 2	(1,712,084.00)	
3040.00	HOSPICE INCOME	(15,735.00)	0.00		0.00	0.00
30500	Managed Care A Revenue	(616,423.00)	(567,275.00)		0.00	(567,275.00)
30520	Managed Care B Revenue	0.00	(53,425.00)		0.00	(53,425.00)
30530	Managed Care Medicaid Revenue	0.00	(8,492.00)		0.00	(8,492.00)
31000	Rental Income	(81,800.00)	(81,802.00)		0.00	(81,802.00)
32020	Hairdresser Income	(12,882.00)	(11,415.00)		0.00	(11,415.00)
33900	Other Miscellaneous Income	(325,323.00)	(7,755.00)		0.00	(7,755.00)
33901	Federal Relief Grant Revenue	(458,596.00)	(2,931.00)		0.00	(2,931.00)
33902	State Relief Grant Revenue	0.00	(932,901.00)		0.00	(932,901.00)
33903	Paycheck Protection Program Revenue	0.00	(2,397,677.00)		0.00	(2,397,677.00)
33910	Casualty (Gain) Loss	0.00	(677,284.00)		0.00	(677,284.00)
35011	Pharmacy Part A	(340,439.00)	(287,038.00)		0.00	(287,038.00)
35013	Pharmacy Other	(25,926.00)	(29,129.00)		0.00	(29,129.00)
35015	Pharmacy Mcaid	(693.00)	(800.00)		0.00	(800.00)
35021	IV Ther Part A	0.00	(25,329.00)		0.00	(25,329.00)
35023	IV Ther Other	(10,222.00)	(19,088.00)		0.00	(19,088.00)
35031	Med Supp Part A	(13,468.00)	(4,198.00)		0.00	(4,198.00)
35033	Med Supp Other	(3,791.00)	(963.00)		0.00	(963.00)
35051	Lab Part A	(57,462.00)	(47,484.00)		0.00	(47,484.00)
35053	Lab Other	(7,482.00)	(6,343.00)		0.00	(6,343.00)
35055	Lab Mcaid	(48.00)	0.00		0.00	0.00
35061	X-ray Part A	(32,476.00)	(24,308.00)		0.00	(24,308.00)
35063	X-ray Other	(4,604.00)	(1,683.00)		0.00	(1,683.00)
35065	X-ray Mcaid	0.00	(25.00)		0.00	(25.00)
35075	Ambulance Mcaid	295.00	0.00		0.00	0.00
35096	Behavioral Care Mcaid	0.00	(8,500.00)		0.00	(8,500.00)
36001	Contra Adjs Part A	2,094,755.00	1,822,832.00		0.00	1,822,832.00
36002	Contra Adjs Part B	(210.00)	3,977.00		0.00	3,977.00
36003	Contra Adjs Managed Care/Other	291,856.00	244,241.00		0.00	244,241.00
36005	Contra Adjs Mcaid	1,129.00	925.00		0.00	925.00
36007	Contra Adjs Managed/Other Part B	0.00	(7.00)		0.00	(7.00)
36008	Contra Adjs Medicare rounding	0.00	0.00		0.00	0.00
36011	PT Part A	(742,371.00)	(624,594.00)		0.00	(624,594.00)
36013	PT Managed/Other	(120,609.00)	(67,909.00)		0.00	(67,909.00)
36015	PT Mcaid	(387.00)	0.00		0.00	0.00
36019	PT Managed/Other Part B	0.00	(3,341.00)		0.00	(3,341.00)
36021	OT Part A	(803,191.00)	(713,873.00)		0.00	(713,873.00)
36023	OT Other	(119,185.00)	(67,026.00)		0.00	(67,026.00)
36025	OT Mcaid	(206.00)	0.00		0.00	0.00
36029	OT Managed/Other Part B	0.00	(535.00)		0.00	(535.00)
36031	ST Part A	(105,442.00)	(96,355.00)		0.00	(96,355.00)
36033	ST Other	(16,745.00)	(13,153.00)		0.00	(13,153.00)
36035	ST Mcaid	(90.00)	0.00		0.00	0.00
36039	ST Managed/Other Part B	0.00	(271.00)		0.00	(271.00)
38000	Interest Income	(4.00)	(569.00)		0.00	(569.00)
38650	Unrealized Gain/Loss on Swap	(911,899.00)	(1,632,101.00)		0.00	(1,632,101.00)
38900	Gain on Debt Forgiveness	2,587,737.00	0.00		0.00	0.00
39000	Prior Year Income Adjustments	(49,345.00)	(103,807.00)		0.00	(103,807.00)
39001	Prior Year Contra Adjustments	(381.00)	(4,176.00)		0.00	(4,176.00)
39002	Prior Year Ancillary Adjustments	111.00	0.00		0.00	0.00
40001	Salaries: Administration	0.00	98,852.00		0.00	98,852.00
40020	Salaries: Administration	179,691.00	185,688.00		0.00	185,688.00
40060	Salaries: Clerical/Administrative	93,250.00	86,366.00		0.00	86,366.00
40090	PTO Accruals: Administration	(530.00)	1,973.00		0.00	1,973.00
40300	Prof Service/Consultant	23,836.00	26,955.00		0.00	26,955.00
42010	Payroll Bookkeeping Expense (ADP)	101,871.00	98,718.00		0.00	98,718.00
42015	Software Service	63,416.00	94,412.00		0.00	94,412.00
42030	Computer/Server Expense	28,126.00	17,391.00		0.00	17,391.00
42035	Web/Communication Expense	1,757.00	0.00		0.00	0.00
42040	Postage Expense	1,969.00	4,276.00		0.00	4,276.00
42050	Bank Charges	6,532.00	6,964.00		0.00	6,964.00
42051	Credit Card fees	6,382.00	5,610.00		0.00	5,610.00
42053	Surveillance Fees LOC	2,311.00	2,300.00		0.00	2,300.00
42054	Remarketing Fees	24,687.00	24,639.00		0.00	24,639.00
42060	Telephone-Cable-Internet Expense	54,323.00	72,719.00		0.00	72,719.00
42070	Cell Phone Reimbursement Expense	150.00	0.00		0.00	0.00
42090	Operating Lease Expense-Equipment	0.00	5,970.00		0.00	5,970.00
42105	Transportation Expense	25.00	128.00		0.00	128.00
42110	Motor Vehicle Expense	6,086.00	0.00		0.00	0.00
42120	Travel Expense	306.00	1,429.00		0.00	1,429.00
42140	Prof Meetings & Education Exp	13,848.00	16,097.00		0.00	16,097.00
42150	Licenses and Dues Expense	29,325.00	36,521.00		0.00	36,521.00
42160	Office Supplies & Expense	57,214.00	57,900.00		0.00	57,900.00
42170	Office Purchased Services	29,912.00	47,566.00		0.00	47,566.00
42600	Staff Recruitment Expense	100,074.00	66,167.00		0.00	66,167.00
42610	EE relations	70,797.00	74,270.00		0.00	74,270.00
42700	Marketing Expense	249.00	0.00		0.00	0.00
42710	Accounting Expense	53,077.00	65,819.00		0.00	65,819.00
42720	Legal Expense	28,604.00	5,056.00		0.00	5,056.00
42740	Liability Insurance	139,555.00	402,740.00		(20,137.00)	382,603.00
				CAIDJE - 3	(20,137.00)	
42800	Payroll Tax Expense	838,115.00	923,719.00		0.00	923,719.00
42810	Unemployment Expense	30,676.00	37,735.00		0.00	37,735.00
42820	Pension Expense	15,312.00	0.00		0.00	0.00
42830	Longevity Bonus	26,265.00	0.00		0.00	0.00
42851	Health Insurance Expense	553,105.00	618,559.00		0.00	618,559.00
42852	Dental Insurance Expense	17,401.00	14,203.00		0.00	14,203.00
42860	Life & Disability Insurance Expense	10,407.00	9,561.00		0.00	9,561.00
42870	Other Employee Benefit Expense	0.00	219.00		0.00	219.00

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		12/31/2021	12/31/2022			12/31/2022
42880	Workers Comp Expense	174,636.00	228,918.00		0.00	228,918.00
42900	Miscellaneous Expense	14,133.00	1,218.00		0.00	1,218.00
42910	Fines and Penalties / Late Fees	114.00	7,479.00		0.00	7,479.00
42915	Hairdresser	13,623.00	11,339.00		0.00	11,339.00
42920	Permits and Filing Fees	2,349.00	200.00		0.00	200.00
42925	Corporate Taxes	0.00	1,000.00		0.00	1,000.00
42950	Interest Expense-working capital	6,003.00	5,489.00		0.00	5,489.00
42960	Qualified Personnel Expense	351,683.00	142,850.00		0.00	142,850.00
42999	Management Fee Expense	1,161,540.00	1,236,946.00		0.00	1,236,946.00
43160	Business Development Supplies & Expense	2,725.00	708.00		0.00	708.00
43170	Business Development Purchased Services	5,142.00	7,924.00		0.00	7,924.00
44220.1	INSURANCE-LIABILITY	239,238.00	0.00		0.00	0.00
44440.1	MOTOR VEHICLE INS.	19,937.00	0.00		0.00	0.00
				CAIDJE - 3	20,137.00	20,137.00
45100	Real Estate taxes or PILOT fees	26,172.00	41,172.00		0.00	41,172.00
45200	Interest Expense on long term debt	691,898.00	674,513.00		0.00	674,513.00
45400	Depreciation expense	1,122,432.00	1,080,714.00		0.00	1,080,714.00
45451	Amortization Expense - Software	0.00	581.00		0.00	581.00
45460	Amortization expense - MAC	25,326.00	25,041.00		0.00	25,041.00
51000	Salaries: Plant	154,191.00	156,408.00		0.00	156,408.00
51001	Salaries: Plant - EVS	147.00	0.00		0.00	0.00
51090	PTO Accruals: Plant	9,710.00	2,165.00		0.00	2,165.00
51100	Landscaping & Snow Removal	54,936.00	36,234.00		0.00	36,234.00
51160	Plant Supplies & Expense	125,560.00	140,142.00		0.00	140,142.00
51170	Plant Purchased Services	314,735.00	501,760.00		0.00	501,760.00
51210	Utility: Oil & Gas	73,138.00	67,641.00		0.00	67,641.00
51220	Utility: Water	121,080.00	93,659.00		0.00	93,659.00
51230	Utility: Electric	189,402.00	222,453.00		0.00	222,453.00
52010	Salaries: Dietary Mgrs	44,203.00	48,469.00		0.00	48,469.00
52020	Salaries: Dietary Staff	449,142.00	452,929.00		0.00	452,929.00
52021	Salaries: Cook	150,570.00	188,896.00		0.00	188,896.00
52022	Salaries: Wait Staff	0.00	107.00		0.00	107.00
52023	Salaries: Homemaker	278,117.00	222,669.00		0.00	222,669.00
52030	Salaries: Dietician	39,258.00	104,593.00		0.00	104,593.00
52040	Salaries: Cafe	41,106.00	60,200.00		0.00	60,200.00
52090	PTO Accruals: Dietary	8,813.00	2,845.00		0.00	2,845.00
52160	Dietary Supplies & Expense	70,965.00	97,523.00		0.00	97,523.00
52170	Dietary Purchased Services	52,440.00	0.00		0.00	0.00
52200	Food Expense	541,294.00	671,815.00		0.00	671,815.00
53000	Salaries: Laundry	121,789.00	123,407.00		0.00	123,407.00
53090	PTO Accruals: Laundry	2,966.00	766.00		0.00	766.00
53160	Laundry Supplies & Expense	14,239.00	14,749.00		0.00	14,749.00
53200	Linens & Bedding	38,719.00	45,708.00		0.00	45,708.00
54000	Salaries: Housekeeping	374,374.00	388,418.00		0.00	388,418.00
54090	PTO Accruals: Housekeeping	6,432.00	1,472.00		0.00	1,472.00
54160	Housekeeping Supplies & Expense	59,627.00	70,644.00		0.00	70,644.00
60020	Salaries: DON	152,834.00	110,122.00		0.00	110,122.00
60021	Salaries: ADON/SDC	93,387.00	133,067.00		0.00	133,067.00
60022	Salaries: Clin Reimb - RN	167,836.00	222,188.00		0.00	222,188.00
60023	Salaries: RN Mgmt	75,051.00	41,725.00		0.00	41,725.00
60024	Salaries: LPN Mgmt	343,789.00	366,653.00		0.00	366,653.00
60025	Salaries: Clin Reimb - LPN	76,930.00	50,713.00		0.00	50,713.00
60030	Salaries: RN	911,215.00	1,297,300.00		0.00	1,297,300.00
60040	Salaries: LPN	1,767,477.00	1,796,701.00		0.00	1,796,701.00
60050	Salaries: CNA/RCA/HHA	3,323,576.00	3,886,704.00		0.00	3,886,704.00
60058	Salaries: TNA	75,558.00	143,465.00		0.00	143,465.00
60060	Salaries: Medical Records	55,075.00	61,194.00		0.00	61,194.00
60065	Salaries: Nursing Clerical	155,580.00	181,538.00		0.00	181,538.00
60090	PTO Accruals: Nursing	51,080.00	21,902.00		0.00	21,902.00
60160	Nursing Supplies & Expense	319,302.00	362,634.00		0.00	362,634.00
60161	Nursing Supplies & Expense - PPE	91,869.00	82,960.00		0.00	82,960.00
60162	Nursing Supplies & Expense - Covid19 Test	262,351.00	404,370.00		0.00	404,370.00
60170	Nursing Purchased Services	0.00	(60,520.00)		0.00	(60,520.00)
63300	Consultant Medical Director	71,500.00	78,000.00		0.00	78,000.00
63350	Consultant Pharmacy	6,341.00	6,866.00		0.00	6,866.00
67000	Salaries: Social Services LCSW-MSW	143,775.00	168,077.00		0.00	168,077.00
67001	Salaries: Social Services, LICSW	92,702.00	96,769.00		0.00	96,769.00
67011	Salaries: Admission Screener - LPN	183,803.00	178,093.00		0.00	178,093.00
67020	Salaries: Case Manager	17,447.00	0.00		0.00	0.00
67090	PTO Accruals: Social Services/Admissions	13,995.00	4,654.00		0.00	4,654.00
70000	Salaries: Activities	132,252.00	140,164.00		0.00	140,164.00
70005	Salaries: Activities - Director	33,003.00	33,386.00		0.00	33,386.00
70090	PTO Accruals: Activities	1,802.00	390.00		0.00	390.00
70160	Activities Supplies & Expense	10,393.00	7,621.00		0.00	7,621.00
70161	Activities Supplies & Expense - Memory Care	75.00	0.00		0.00	0.00
70170	Activities Purchased Services	0.00	13,209.00		0.00	13,209.00
77000	Salaries: Rehab Mgmt	(208,774.00)	111,343.00		0.00	111,343.00
77010	Salaries: PT	265,861.00	261,791.00		(65,339.00)	196,452.00
				CAIDJE - 4	(65,339.00)	
77015	Salaries: PTA	134,498.00	122,385.00		(18,330.00)	104,055.00
				CAIDJE - 4	(18,330.00)	
77020	Salaries: OTR	330,075.00	336,106.00		(83,909.00)	252,197.00
				CAIDJE - 4	(83,909.00)	
77025	Salaries: COTA	95,625.00	86,504.00		(12,878.00)	73,526.00
				CAIDJE - 4	(12,878.00)	
77030	Salaries: SLP	90,090.00	73,468.00		(21,930.00)	51,538.00
				CAIDJE - 4	(21,930.00)	
77050	Salaries: Rehab Other	36,252.00	37,214.00		0.00	37,214.00
77090	PTO Accruals: Rehab	19,195.00	4,579.00		0.00	4,579.00
77160	Rehab Supplies & Expense	5,785.00	10,575.00		0.00	10,575.00
77170	Rehab Purchased Services	62.00	8,537.00		0.00	8,537.00
78011	Pharmacy Part A	303,182.00	283,196.00		0.00	283,196.00
78013	Pharmacy Managed Care	35,239.00	38,246.00		0.00	38,246.00
78021	IV Ther Part A	46,786.00	29,668.00		0.00	29,668.00
78023	IV Ther Other	3,538.00	9,998.00		0.00	9,998.00
78031	Med Supp Part A	3,238.00	3,596.00		0.00	3,596.00
78033	Med Supp Other	2,449.00	1,957.00		0.00	1,957.00
78041	Oxygen Part A	39,000.00	33,406.00		0.00	33,406.00
78051	Lab Part A	71,887.00	60,883.00		0.00	60,883.00
78061	X-ray Part A	35,049.00	30,356.00		0.00	30,356.00

Client: **A443417 - Jewish Rehabilitation Center for Aged of the North Shore, Inc.**
Engagement: **MDMC 2022 - Brudnick Center for Living F/K/A Jewish Rehab.**
Period Ending: **12/31/2022**
Trial Balance: **T01 - Master TB**
Workpaper: **T:01 - MCD SNF TB Report**

Account	Description	CAID PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2021	12/31/2022			12/31/2022
78071	Ambulance Part A	8,238.00	11,131.00		0.00	11,131.00
7920.1	Physical Therapy Salaries Indirect	171,412.00	0.00		83,669.00	83,669.00
				CAIDJE - 4	83,669.00	
7930.1	OT Salaries - Indirect	96,741.00	0.00		96,887.00	96,887.00
				CAIDJE - 4	96,887.00	
7940.1	ST Salaries - Indirect	27,280.00	0.00		21,930.00	21,930.00
				CAIDJE - 4	21,930.00	
80100	Bad Debt Expense	180,000.00	240,000.00		0.00	240,000.00
80800	User Fee Expense	838,212.00	887,648.00		0.00	887,648.00
89000	Prior Year Expense Adjustments	19,151.00	(35,033.00)		0.00	(35,033.00)
Subtotal : None		2,608,333.00	(3,500,910.00)		0.00	(3,500,910.00)
Total [20] PROFIT & LOSS		2,608,333.00	(3,500,910.00)		0.00	(3,500,910.00)
Sum of Account Groups		0.00	0.00		0.00	0.00
Net (Income) Loss		0.00	0.00		0.00	0.00

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Client: **A443417 - Jewish Rehabilitation Center for Aged of the North Shore, Inc.**
Engagement: **MDMC 2022 - Brudnick Center for Living F/K/A Jewish Rehab.**
Period Ending: **12/31/2022**
Trial Balance: **T01 - Master TB**
Workpaper: **T:02 - MCD SNF Groupings**

Account	Description	CAID CP 12/31/2022	CARE PP-1 12/31/2021
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
10000	Petty Cash	500.00	500.00
10310	BCL CASH-OPER ACCT CIT 4809	16,150.00	814,007.00
10312	BCL CASH DEBIT M&T 9340	287,227.00	600,536.00
10350	BCL CASH-ACH CIT 5437	1,000.00	1,000.00
12830	JRC Fidelity Funds 620440	28,152.00	27,780.00
12831	JRC Fidelity Funds 620459	14,906.00	14,709.00
Subtotal : None		347,935.00	1,458,532.00
Total [S6L1.1C1]	Cash and Cash Equivalents	347,935.00	1,458,532.00
Group : [S6L1.2C1]	Short Term Investments		
Subgroup : None			
12810	Israeli Bonds	1,000.00	1,000.00
Subtotal : None		1,000.00	1,000.00
Total [S6L1.2C1]	Short Term Investments	1,000.00	1,000.00
Group : [S6L1.3C1]	Current Portion Assets Whose Use is Limited		
Subgroup : None			
18035	S_T Offset: Pledge Receivables	25,000.00	25,000.00
Subtotal : None		25,000.00	25,000.00
Total [S6L1.3C1]	Current Portion Assets Whose Use is	25,000.00	25,000.00
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A]	A/ R Self-Pay Patients (Private)		
12010	A/R Private	289,304.00	413,471.00
Subtotal [S6L1.5C1A]	A/ R Self-Pay Patients (Private)	289,304.00	413,471.00
Subgroup : [S6L1.5C1D]	A/r Medicare Non Managed Care		
12050	A/R Medicare A	936,432.00	630,868.00
12060	A/R Medicare B	26,289.00	12,702.00
Subtotal [S6L1.5C1D]	A/r Medicare Non Managed Care	962,721.00	643,570.00
Subgroup : [S6L1.5C1E]	A/R Medicare Managed Care		
12070	A/R Managed Care	356,811.00	371,734.00
12075	A/R Managed Care Part B	28,125.00	0.00
Subtotal [S6L1.5C1E]	A/R Medicare Managed Care	384,936.00	371,734.00
Subgroup : [S6L1.5C1F]	A/R Mass Medicaid Non Managed Care		
12020	A/R Medicaid	3,377,677.00	3,094,261.00
12030	A/R Medicaid Pending	95,706.00	0.00
Subtotal [S6L1.5C1F]	A/R Mass Medicaid Non Managed Car	3,473,383.00	3,094,261.00
Subgroup : [S6L1.5C1J]	A/R Other Patients		
12004	Accounts Receivable - Other DA-CJL	0.00	3,017.00
Subtotal [S6L1.5C1J]	A/R Other Patients	0.00	3,017.00
Total [S6L1.5C1]	Payer Accounts Receivable	5,110,344.00	4,526,053.00
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
12199	Allowance for Bad Debts	(344,290.00)	(296,768.00)
Subtotal : None		(344,290.00)	(296,768.00)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(344,290.00)	(296,768.00)
Group : [S6L1.8C1]	Receivable from Affiliates/Related Parties		
Subgroup : None			
19100	Due From CJC Comm	71.00	0.00
19101	Due From Homecare	19,483.00	0.00
19103	Due From Hospice	10,955.00	0.00
19110	Due From CJNH Inc	157,448.00	64,019.00
19120	Due From LFCL	135,170.00	0.00
19128	Due From AHAL I	29,557.00	0.00
19129	Due From AHAL II	29,715.00	0.00
19150	Due From CJ Lifecare	741,472.00	0.00
19160	Due From Winthrop	2,225.00	1,058.00
19300	Due From CJCF	272.00	0.00
19320	Due From SR ADH	166,254.00	0.00
19330	Due From Kaplan Estates AL	2,355,897.00	0.00
19410	Due From JNH	68,677.00	0.00
22100	Due to CJC Comm	(119,900.00)	0.00
22101	Due to Homecare	(989.00)	0.00
22120	Due to LFCL	(33,011.00)	0.00
22128	Due to AHAL I	(60.00)	0.00

5110344 0.00

22150	Due to CJ Lifecare	(677,355.00)	0.00	
22300	Due to CJCF	19,442.00	0.00	
22320	Due to SR ADH	(25,651.00)	0.00	
22330	Due to Kaplan Estates AL	(2,457,917.00)	0.00	
22405	Due to JGSAS	(165.00)	0.00	
22410	Due to JNH	3,386.00	0.00	
22510	Due to DA GC	(551.00)	0.00	
22530	Due to DA EV	756.00	0.00	
Subtotal : None		425,181.00	65,077.00	
Total [S6L1.8C1]	Receivable from Affiliates/Related Parties	425,181.00	65,077.00	
Group : [S6L1.11C1]	Other Receivables			
Subgroup : None				
12000	Accounts Receivable	19,635.00	20,200.00	
12003	Accounts Receivable - Other JGS-CJL	0.00	61.00	
12320	Refund Contra Exchange	0.00	1,695.00	
Subtotal : None		19,635.00	21,956.00	
Total [S6L1.11C1]	Other Receivables	19,635.00	21,956.00	
Group : [S6L1.13C1]	Prepaid Insurance			
Subgroup : None				
13020	Prepaid Workers Comp	33,768.00	143,805.00	
Subtotal : None		33,768.00	143,805.00	
Total [S6L1.13C1]	Prepaid Insurance	33,768.00	143,805.00	
Group : [S6L1.15C1]	Other Prepaid Expenses			
Subgroup : None				
13000	Prepaid Expense	142,167.00	36,101.00	
Subtotal : None		142,167.00	36,101.00	
Total [S6L1.15C1]	Other Prepaid Expenses	142,167.00	36,101.00	
Group : [S6L1.17C1]	Other Current Assets			
Subgroup : None				
16310	Artwork	12,500.00	12,500.00	
16320	Torah	10,573.00	10,573.00	
Subtotal : None		23,073.00	23,073.00	
Total [S6L1.17C1]	Other Current Assets	23,073.00	23,073.00	
Group : [S6L2.2C1]	Building			
Subgroup : [S6L2.2C1A]	Building Costs			
16021	Buildings	31,437,891.00	31,437,891.00	
Subtotal [S6L2.2C1A]	Building Costs	31,437,891.00	31,437,891.00	0.00
Subgroup : [S6L2.2C1B]	A/D Building			
16022	Accum Deprec: Buildings	(8,252,444.00)	(7,466,497.00)	
Subtotal [S6L2.2C1B]	A/D Building	(8,252,444.00)	(7,466,497.00)	(785,947.00)
Total [S6L2.2C1]	Building	23,185,447.00	23,971,394.00	
Group : [S6L2.3C1]	Improvements - Cost			
Subgroup : [S6L2.3C1A]	Building Improvements			
16031	Building Improvements	884,541.00	844,437.00	
Subtotal [S6L2.3C1A]	Building Improvements	884,541.00	844,437.00	40,104.00
Subgroup : [S6L2.3C1D]	A/D Building Improvements			
16032	Accum Deprec: Building Improvements	(292,987.00)	(228,880.00)	
Subtotal [S6L2.3C1D]	A/D Building Improvements	(292,987.00)	(228,880.00)	(64,107.00)
Total [S6L2.3C1]	Improvements - Cost	591,554.00	615,557.00	
Group : [S6L2.4C1]	Equipment			
Subgroup : [S6L2.4C1A]	Equipment Cost			
16051	FFE	5,817,034.00	5,707,887.00	
16071	Computers	109,842.00	78,017.00	
Subtotal [S6L2.4C1A]	Equipment Cost	5,926,876.00	5,785,904.00	140,972.00
Subgroup : [S6L2.4C1b]	A/D Equipment			
16052	Accum Deprec: FFE	(5,560,340.00)	(5,273,251.00)	(287,089.00)
16072	Accum Deprec: Computers	(45,559.00)	(23,916.00)	(21,643.00)
Subtotal [S6L2.4C1b]	A/D Equipment	(5,605,899.00)	(5,297,167.00)	(308,732.00)
Total [S6L2.4C1]	Equipment	320,977.00	488,737.00	
Group : [S6L2.5C1]	Software/Limited Life Assets			
Subgroup : [S6L2.5C1A]	Software Cost			
16111	Software	3,490.00	0.00	
Subtotal [S6L2.5C1A]	Software Cost	3,490.00	0.00	
Subgroup : [S6L2.5C1B]	A/D Software			
16112	Accum Amort: Software	(581.00)	0.00	
Subtotal [S6L2.5C1B]	A/D Software	(581.00)	0.00	

Total [S6L2.5C1]	Software/Limited Life Assets	2,909.00	0.00	
Group : [S6L2.6C1]	Motor Vehicle - Cost			
Subgroup : [S6L2.6C1A]	Motor Vehicle Cost			
16061	Vehicles	55,500.00	55,500.00	
Subtotal [S6L2.6C1A]	Motor Vehicle Cost	55,500.00	55,500.00	0.00
Subgroup : [S6L2.6C1B]	A/D Motor Vehicles			
16062	Accum Deprec: Vehicles	(36,075.00)	(30,525.00)	
Subtotal [S6L2.6C1B]	A/D Motor Vehicles	(36,075.00)	(30,525.00)	(5,550.00)
Total [S6L2.6C1]	Motor Vehicle - Cost	19,425.00	24,975.00	
Group : [S6L3.2C1]	Non Current Assets Whose Use is Limited			
Subgroup : None				
18020	Pledge Receivable (Other)	575,000.00	600,000.00	
18040	Present Value Offset: Pledges	(114,395.00)	(130,000.00)	
Subtotal : None		460,605.00	470,000.00	
Total [S6L3.2C1]	Non Current Assets Whose Use is Lin	460,605.00	470,000.00	
Group : [S6L3.3C1]	Other Deferred Charges and Non Current Assets			
Subgroup : None				
21050	Fair Value Interest Rate Swap Payable	1,279,228.00	(352,873.00)	
Subtotal : None		1,279,228.00	(352,873.00)	
Total [S6L3.3C1]	Other Deferred Charges and Non Cur	1,279,228.00	(352,873.00)	
Group : [S6L3.4C1]	Construction in Progress			
Subgroup : None				
16040	CIP	34,671.00	0.00	
Subtotal : None		34,671.00	0.00	
Total [S6L3.4C1]	Construction in Progress	34,671.00	0.00	
Group : [S6L3.5C1]	Mortgage Acquisition Costs			
Subgroup : None				
16151	Mortgage Acquisition Costs	465,393.00	465,393.00	
Subtotal : None		465,393.00	465,393.00	
Total [S6L3.5C1]	Mortgage Acquisition Costs	465,393.00	465,393.00	
Group : [S6L3.6C1]	Accum Amort of Mortgage Acquisition Costs			
Subgroup : None				
16152	Accum Amort: Mtg Acquisition Costs	(89,626.00)	(64,585.00)	
Subtotal : None		(89,626.00)	(64,585.00)	
Total [S6L3.6C1]	Accum Amort of Mortgage Acquisition	(89,626.00)	(64,585.00)	
Group : [S6L5.1C1]	Trade Payable			
Subgroup : None				
20000	ACCOUNTS PAYABLE	(500,419.00)	(450,081.00)	
Subtotal : None		(500,419.00)	(450,081.00)	
Total [S6L5.1C1]	Trade Payable	(500,419.00)	(450,081.00)	
Group : [S6L5.2C1]	Accrued Expenses			
Subgroup : None				
12410	Exchange Other	180.00	(4,912.00)	
12440	Patient Refund Exchange	(38.00)	0.00	
23000	Accrued Expense	(727,312.00)	(388,117.00)	
23050	Accrued Expense Other	(142,801.00)	(70,679.00)	
Subtotal : None		(869,971.00)	(463,708.00)	
Total [S6L5.2C1]	Accrued Expenses	(869,971.00)	(463,708.00)	
Group : [S6L5.3C1]	Due to Insurance Payers			
Subgroup : [S6L5.3C1E]	Due Medicare Actual			
23950	Advance Payments - Medicare	0.00	(318,490.00)	
Subtotal [S6L5.3C1E]	Due Medicare Actual	0.00	(318,490.00)	
Total [S6L5.3C1]	Due to Insurance Payers	0.00	(318,490.00)	
Group : [S6L5.6C1]	Long Term Debt, Current Portion-Banks, Mortgages, Other			
Subgroup : [S6L5.6C1A]	Current LT Debt-Banks			
21010	Current Portion- Long Term Debt	(601,688.00)	0.00	
26090	Notes Payable-Other (PPP)	0.00	(2,397,677.00)	
Subtotal [S6L5.6C1A]	Current LT Debt-Banks	(601,688.00)	(2,397,677.00)	
Total [S6L5.6C1]	Long Term Debt, Current Portion-Bar	(601,688.00)	(2,397,677.00)	
Group : [S6L5.7C1]	Accrued Salaries & Payroll Liabilities			
Subgroup : [S6L5.7C1A]	Accrued Salaries			
23100	Accrued Salaries	(264,558.00)	(214,268.00)	
23110	Accrued Paid Time Off/Earned Time	(317,647.00)	(579,649.00)	
Subtotal [S6L5.7C1A]	Accrued Salaries	(582,205.00)	(793,917.00)	
Subgroup : [S6L5.7C1C]	Accrued Pauroll Taxes Payable			
23150	Accrued Payroll Taxes	(21,573.00)	(26,990.00)	

Subtotal [S6L5.7C1C]	Accrued Pauroll Taxes Payable	(21,573.00)	(26,990.00)
Subgroup : [S6L5.7C1D]	Other Payroll Liabilities		
24200	FSA Payroll Liability	0.00	(346.00)
Subtotal [S6L5.7C1D]	Other Payroll Liabilities	0.00	(346.00)
Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	(603,778.00)	(821,253.00)
Group : [S6L5.10C1]	Other Current Liabilities		
Subgroup : None			
23800	Deferred Management Fees - CJL	(2,201,609.00)	(2,201,609.00)
23801	Deferred Management Fees - CJC	(1,751,931.00)	(1,751,931.00)
24000	Security Deposits Held	0.00	(2,669.00)
24010	Advance Deposits Held	(72,412.00)	(35,139.00)
Subtotal : None		(4,025,952.00)	(3,991,348.00)
Total [S6L5.10C1]	Other Current Liabilities	(4,025,952.00)	(3,991,348.00)
Group : [S6L6.1C1]	Motgage Payable		
Subgroup : None			
26200	N/P - VRDB - Refinance - M&T	(23,979,920.00)	(24,567,520.00)
CLA-26150	CP LTD Offset	601,688.00	0.00
Subtotal : None		(23,378,232.00)	(24,567,520.00)
Total [S6L6.1C1]	Motgage Payable	(23,378,232.00)	(24,567,520.00)
Group : [S6L8A.1C1]	Net Assets Without Donor Restrictions		
Subgroup : None			
29000	Net Assets	1,937,159.00	(685,892.00)
Subtotal : None		1,937,159.00	(685,892.00)
Total [S6L8A.1C1]	Net Assets Without Donor Restriction	1,937,159.00	(685,892.00)
Group : [S6L8A.1C2]	Net Assets With Donor Restrictions		
Subgroup : None			
29001	Net Assets - temp restricted	(502,765.00)	(535,000.00)
29002	Net Assets - perm restricted	0.00	209.00
34000	Foundation Donations Income	(7,840.00)	0.00
Subtotal : None		(510,605.00)	(534,791.00)
Total [S6L8A.1C2]	Net Assets With Donor Restrictions	(510,605.00)	(534,791.00)
Group : [S2L1.1C1]	Private Pay		
Subgroup : None			
30100	Private Service Revenue	(4,609,458.00)	(4,227,380.00)
Subtotal : None		(4,609,458.00)	(4,227,380.00)
Total [S2L1.1C1]	Private Pay	(4,609,458.00)	(4,227,380.00)
Group : [S2L1.4C1]	Medicare-Fee-For-Service		
Subgroup : None			
30200	Medicare A Service Revenue	(6,597,057.00)	(6,822,050.00)
30210	Medicare Sequestration	80,586.00	0.00
Subtotal : None		(6,516,471.00)	(6,822,050.00)
Total [S2L1.4C1]	Medicare-Fee-For-Service	(6,516,471.00)	(6,822,050.00)
Group : [S2L1.5C1]	Medicare Managed Care (Part C)		
Subgroup : None			
30500	Managed Care A Revenue	(567,275.00)	(616,423.00)
30530	Managed Care Medicaid Revenue	(8,492.00)	0.00
Subtotal : None		(575,767.00)	(616,423.00)
Total [S2L1.5C1]	Medicare Managed Care (Part C)	(575,767.00)	(616,423.00)
Group : [S2L1.6C1]	MassHealth Fee-for-Service		
Subgroup : None			
30300	Medicaid Service Revenue	(6,737,865.00)	(7,469,986.00)
30310	Medicaid Pending Revenue	(127,011.00)	0.00
35096	Behavioral Care Mcaid	(8,500.00)	0.00
Subtotal : None		(6,873,376.00)	(7,469,986.00)
Total [S2L1.6C1]	MassHealth Fee-for-Service	(6,873,376.00)	(7,469,986.00)
Group : [S2L1.9C1]	Care One		
Subgroup : None			
3003.00	Income Non Managed Care	(28,482.00)	0.00
Subtotal : None		(28,482.00)	0.00
Total [S2L1.9C1]	Care One	(28,482.00)	0.00
Group : [S2L1.12C1]	Medicaid Patient Paid Amount		
Subgroup : None			
30310.1	MASS MEDICAID RESOURCE	(1,712,084.00)	0.00
Subtotal : None		(1,712,084.00)	0.00
Total [S2L1.12C1]	Medicaid Patient Paid Amount	(1,712,084.00)	0.00
Group : [S2L1.4C2]	Ancillary-Medicare Fee-for-Service		
Subgroup : None			
30211	Medicare Sequestration Part B	443.00	0.00
30220	Medicare B Revenue	(68,220.00)	(68,521.00)

1,189,288.00

35011	Pharmacy Part A	(287,038.00)	(340,439.00)
35021	IV Ther Part A	(25,329.00)	0.00
35031	Med Supp Part A	(4,198.00)	(13,468.00)
35051	Lab Part A	(47,484.00)	(57,462.00)
35061	X-ray Part A	(24,308.00)	(32,476.00)
36001	Contra Adjs Part A	1,822,832.00	2,094,755.00
36002	Contra Adjs Part B	3,977.00	(210.00)
36008	Contra Adjs Medicare rounding	(7.00)	0.00
36011	PT Part A	(624,594.00)	(742,371.00)
36021	OT Part A	(713,873.00)	(803,191.00)
36031	ST Part A	(96,355.00)	(105,442.00)
Subtotal : None		(84,154.00)	(68,825.00)
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(84,154.00)	(68,825.00)
Group : [S2L1.5C2]	Ancillary-Medicare Managed Care (Part C)		
Subgroup : None			
30520	Managed Care B Revenue	(53,425.00)	0.00
35013	Pharmacy Other	(29,129.00)	(25,926.00)
35015	Pharmacy Mcaid	(800.00)	(693.00)
35023	IV Ther Other	(19,088.00)	(10,222.00)
35033	Med Supp Other	(963.00)	(3,791.00)
35053	Lab Other	(6,343.00)	(7,482.00)
35063	X-ray Other	(1,683.00)	(4,604.00)
35065	X-ray Mcaid	(25.00)	0.00
36003	Contra Adjs Managed Care/Other	244,241.00	291,561.00
36005	Contra Adjs Mcaid	925.00	1,719.00
36007	Contra Adjs Managed/Other Part B	40.00	0.00
36013	PT Managed/Other	(67,909.00)	(120,609.00)
36019	PT Managed/Other Part B	(3,341.00)	0.00
36023	OT Other	(67,026.00)	(119,185.00)
36029	OT Managed/Other Part B	(535.00)	0.00
36033	ST Other	(13,153.00)	(16,745.00)
36039	ST Managed/Other Part B	(271.00)	0.00
Subtotal : None		(18,485.00)	(15,977.00)
Total [S2L1.5C2]	Ancillary-Medicare Managed Care (Pa	(18,485.00)	(15,977.00)
Group : [S2L1.6C2]	Ancillary-MassHealth Fee-for-Service		
Subgroup : None			
35055	Lab Mcaid	0.00	(48.00)
36015	PT Mcaid	0.00	(387.00)
36025	OT Mcaid	0.00	(206.00)
36035	ST Mcaid	0.00	(90.00)
Subtotal : None		0.00	(731.00)
Total [S2L1.6C2]	Ancillary-MassHealth Fee-for-Service	0.00	(731.00)
Group : [S2L3.2C1]	Endowment & Other Non Recoverable Revenue		
Subgroup : None			
33900	Other Miscellaneous Income	(7,755.00)	(325,323.00)
33901	Federal Relief Grant Revenue	(2,931.00)	(458,596.00)
33902	State Relief Grant Revenue	(932,901.00)	0.00
33910	Casualty (Gain) Loss	(677,284.00)	0.00
38650	Unrealized Gain/Loss on Swap	(1,632,101.00)	(911,899.00)
89000	Prior Year Expense Adjustments	(35,033.00)	19,151.00
Subtotal : None		(3,288,005.00)	(1,676,667.00)
Total [S2L3.2C1]	Endowment & Other Non Recoverat	(3,288,005.00)	(1,676,667.00)
Group : [S2L3.6C1]	Prior Year Retroactive Revenue		
Subgroup : None			
39000	Prior Year Income Adjustments	(103,807.00)	(49,345.00)
39001	Prior Year Contra Adjustments	(4,176.00)	(381.00)
39002	Prior Year Ancillary Adjustments	0.00	111.00
Subtotal : None		(107,983.00)	(49,615.00)
Total [S2L3.6C1]	Prior Year Retroactive Revenue	(107,983.00)	(49,615.00)
Group : [S2L3.7C1]	Interest Income		
Subgroup : None			
38000	Interest Income	(569.00)	(4.00)
Subtotal : None		(569.00)	(4.00)
Total [S2L3.7C1]	Interest Income	(569.00)	(4.00)
Group : [S2L3.9C1]	Administrative & General Recoverable Income		
Subgroup : None			
31000	Rental Income	(81,802.00)	(81,800.00)
33903	Paycheck Protection Program Revenue	(2,397,677.00)	0.00
Subtotal : None		(2,479,479.00)	(81,800.00)
Total [S2L3.9C1]	Administrative & General Recoverabl	(2,479,479.00)	(81,800.00)
Group : [S2L3.11C1]	Variable Recoverable Income		
Subgroup : None			
32020	Hairdresser Income	(11,415.00)	(12,882.00)
Subtotal : None		(11,415.00)	(12,882.00)
Total [S2L3.11C1]	Variable Recoverable Income	(11,415.00)	(12,882.00)

Group : [S3L1.1C1]	Director of Nurses Salary		
Subgroup : None			
60020	Salaries: DON	110,122.00	152,834.00
Subtotal : None		110,122.00	152,834.00
Total [S3L1.1C1]	Director of Nurses Salary	110,122.00	152,834.00
Group : [S3L1.7C1]	Registered Nurses Salaries		
Subgroup : None			
60021	Salaries: ADON/SDC	133,067.00	93,387.00
60023	Salaries: RN Mgmt	41,725.00	75,051.00
60030	Salaries: RN	1,297,300.00	911,215.00
60090	PTO Accruals: Nursing	21,902.00	51,080.00
67020	Salaries: Case Manager	0.00	17,447.00
Subtotal : None		1,493,994.00	1,148,180.00
Total [S3L1.7C1]	Registered Nurses Salaries	1,493,994.00	1,148,180.00
Group : [S3L1.12C1]	Licensed Practical Nurses Salary		
Subgroup : None			
60024	Salaries: LPN Mgmt	366,653.00	343,789.00
60040	Salaries: LPN	1,796,701.00	1,767,477.00
Subtotal : None		2,163,354.00	2,111,266.00
Total [S3L1.12C1]	Licensed Practical Nurses Salary	2,163,354.00	2,111,266.00
Group : [S3L1.17C1]	Certified Nurses Aides Salaries		
Subgroup : None			
60050	Salaries: CNA/RCA/HHA	3,886,704.00	3,323,576.00
60058	Salaries: TNA	143,465.00	75,558.00
60170	Nursing Purchased Services	(60,520.00)	0.00
77050	Salaries: Rehab Other	37,214.00	36,252.00
Subtotal : None		4,006,863.00	3,435,386.00
Total [S3L1.17C1]	Certified Nurses Aides Salaries	4,006,863.00	3,435,386.00
Group : [S3L2.1C1]	Administration Salaries		
Subgroup : [S3L2.1C1A]	Administrator Salaries		
40020	Salaries: Administration	185,688.00	179,691.00
40090	PTO Accruals: Administration	1,973.00	(530.00)
Subtotal [S3L2.1C1A]	Administrator Salaries	187,661.00	179,161.00
Subgroup : [S3L2.1C1B]	Admin-in-Training Salaries		
40001	Salaries: Administrator in Training	98,852.00	0.00
Subtotal [S3L2.1C1B]	Admin-in-Training Salaries	98,852.00	0.00
Total [S3L2.1C1]	Administration Salaries	286,513.00	179,161.00
Group : [S3L2.7C1]	Clerical Staff Salaries		
Subgroup : None			
40060	Salaries: Clerical/Administrative	86,366.00	93,250.00
67011	Salaries: Admission Screener - LPN	178,093.00	183,803.00
Subtotal : None		264,459.00	277,053.00
Total [S3L2.7C1]	Clerical Staff Salaries	264,459.00	277,053.00
Group : [S3L2.10C1]	Clerical Staff Purchased Service		
Subgroup : None			
42170	Office Purchased Services	47,566.00	29,912.00
42960	Qualified Personnel Expense	142,850.00	351,683.00
Subtotal : None		190,416.00	381,595.00
Total [S3L2.10C1]	Clerical Staff Purchased Service	190,416.00	381,595.00
Group : [S3L2.11C1]	Electronic Data Processing, Payroll & Bookkeeping Services		
Subgroup : None			
42010	Payroll Bookkeeping Expense (ADP)	98,718.00	101,871.00
42015	Software Service	94,412.00	63,416.00
42030	Computer/Server Expense	17,391.00	28,126.00
42035	Web/Communication Expense	0.00	1,757.00
Subtotal : None		210,521.00	195,170.00
Total [S3L2.11C1]	Electronic Data Processing, Payroll &	210,521.00	195,170.00
Group : [S3L2.12C1]	Office Supplies		
Subgroup : None			
42040	Postage Expense	4,276.00	1,969.00
42050	Bank Charges	6,964.00	6,532.00
42051	Credit Card fees	5,610.00	6,382.00
42160	Office Supplies & Expense	57,900.00	57,214.00
43160	Business Development Supplies & Exp	708.00	2,725.00
43170	Business Development Purchased Serv	7,924.00	5,142.00
Subtotal : None		83,382.00	79,964.00
Total [S3L2.12C1]	Office Supplies	83,382.00	79,964.00
Group : [S3L2.13C1]	Telecommunications (e.g. Internet & Phone)		
Subgroup : None			
42060	Telephone-Cable-Internet Expense	72,719.00	54,323.00

42070	Cell Phone Reimbursement Expense	0.00	150.00
Subtotal : None		72,719.00	54,473.00
Total [S3L2.13C1]	Telecommunications (e.g. Internet & Cell Phone)	72,719.00	54,473.00
Group : [S3L2.15C1]	Travel, Conventions & Meetings		
Subgroup : None			
42120	Travel Expense	1,429.00	306.00
Subtotal : None		1,429.00	306.00
Total [S3L2.15C1]	Travel, Conventions & Meetings	1,429.00	306.00
Group : [S3L2.16C1]	Advertising: Help Wanted		
Subgroup : None			
42600	Staff Recruitment Expense	66,167.00	100,074.00
Subtotal : None		66,167.00	100,074.00
Total [S3L2.16C1]	Advertising: Help Wanted	66,167.00	100,074.00
Group : [S3L2.18C1]	Continuing Professional Education / Training & Development		
Subgroup : [S3L2.18C1A]	Administration Education / Training		
42140	Prof Meetings & Education Exp	16,097.00	13,848.00
Subtotal [S3L2.18C1A]	Administration Education / Training	16,097.00	13,848.00
Total [S3L2.18C1]	Continuing Professional Education / Training	16,097.00	13,848.00
Group : [S3L2.19C1]	Accounting Services (not related to Appeals)		
Subgroup : None			
42710	Accounting Expense	65,819.00	53,077.00
Subtotal : None		65,819.00	53,077.00
Total [S3L2.19C1]	Accounting Services (not related to Appeals)	65,819.00	53,077.00
Group : [S3L2.22C1]	Other A & G Expenses		
Subgroup : None			
38900	Gain on Debt Forgiveness	0.00	2,587,737.00
40300	Prof Service/Consultant	26,955.00	23,836.00
42900	Miscellaneous Expense	1,218.00	14,133.00
42915	Hairdresser	11,339.00	13,623.00
42925	Corporate Taxes	1,000.00	0.00
Subtotal : None		40,512.00	2,639,329.00
Total [S3L2.22C1]	Other A & G Expenses	40,512.00	2,639,329.00
Group : [S3L2B.1C1]	Advertising Marketing		
Subgroup : None			
42700	Marketing Expense	0.00	249.00
Subtotal : None		0.00	249.00
Total [S3L2B.1C1]	Advertising Marketing	0.00	249.00
Group : [S3L2B.2C1]	Licenses & Dues Not Patient Related to Resident Care		
Subgroup : None			
42150	Licenses and Dues Expense	36,521.00	29,325.00
42920	Permits and Filing Fees	200.00	2,349.00
Subtotal : None		36,721.00	31,674.00
Total [S3L2B.2C1]	Licenses & Dues Not Patient Related	36,721.00	31,674.00
Group : [S3L2B.6C1]	Legal: Other		
Subgroup : None			
42720	Legal Expense	5,056.00	28,604.00
Subtotal : None		5,056.00	28,604.00
Total [S3L2B.6C1]	Legal: Other	5,056.00	28,604.00
Group : [S3L2B.8C1]	Management Company Fees		
Subgroup : None			
42999	Management Fee Expense	1,236,946.00	1,161,540.00
Subtotal : None		1,236,946.00	1,161,540.00
Total [S3L2B.8C1]	Management Company Fees	1,236,946.00	1,161,540.00
Group : [S3L2B.10C1]	Interest on Working Capital		
Subgroup : None			
42950	Interest Expense-working capital	5,489.00	6,003.00
Subtotal : None		5,489.00	6,003.00
Total [S3L2B.10C1]	Interest on Working Capital	5,489.00	6,003.00
Group : [S3L2B.11C1]	Fines, Late Fees, Penalties including Interest		
Subgroup : None			
42053	Surveillance Fees LOC	2,300.00	2,311.00
42054	Remarketing Fees	24,639.00	24,687.00
42910	Fines and Penalties / Late Fees	7,479.00	114.00
Subtotal : None		34,418.00	27,112.00
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including Interest	34,418.00	27,112.00
Group : [S3L2B.14C1]	Bad Debt Expenses		
Subgroup : None			
80100	Bad Debt Expense	240,000.00	180,000.00
Subtotal : None		240,000.00	180,000.00

Total [S3L2B.14C1]	Bad Debt Expenses	240,000.00	180,000.00
Group : [S3L2B.15C1]	User Fee Assessment		
Subgroup : None			
80800	User Fee Expense	887,648.00	838,212.00
Subtotal : None		887,648.00	838,212.00
Total [S3L2B.15C1]	User Fee Assessment	887,648.00	838,212.00
Group : [S3L3.5C1]	Plant Operations: Salaires		
Subgroup : None			
51000	Salaries: Plant	156,408.00	154,191.00
51001	Salaries: Plant - EVS	0.00	147.00
51090	PTO Accruals: Plant	2,165.00	9,710.00
Subtotal : None		158,573.00	164,048.00
Total [S3L3.5C1]	Plant Operations: Salaires	158,573.00	164,048.00
Group : [S3L3.8C1]	Plant Operations: Purchased Service		
Subgroup : None			
51100	Landscaping & Snow Removal	36,234.00	54,936.00
51170	Plant Purchased Services	501,760.00	314,735.00
Subtotal : None		537,994.00	369,671.00
Total [S3L3.8C1]	Plant Operations: Purchased Service	537,994.00	369,671.00
Group : [S3L3.9C1]	Plant Operations: Supplies & Expenses		
Subgroup : None			
51160	Plant Supplies & Expense	140,142.00	125,560.00
Subtotal : None		140,142.00	125,560.00
Total [S3L3.9C1]	Plant Operations: Supplies & Expenses	140,142.00	125,560.00
Group : [S3L3.10C1]	Plant Operatins: Utilities		
Subgroup : None			
51210	Utility: Oil & Gas	67,641.00	73,138.00
51220	Utility: Water	93,659.00	121,080.00
51230	Utility: Electric	222,453.00	189,402.00
Subtotal : None		383,753.00	383,620.00
Total [S3L3.10C1]	Plant Operatins: Utilities	383,753.00	383,620.00
Group : [S3L3.13C1]	Dietician: Salaries		
Subgroup : None			
52030	Salaries: Dietician	104,593.00	39,258.00
Subtotal : None		104,593.00	39,258.00
Total [S3L3.13C1]	Dietician: Salaries	104,593.00	39,258.00
Group : [S3L3.18C1]	Dietary: Salaries		
Subgroup : None			
52010	Salaries: Dietary Mgrs	48,469.00	44,203.00
52020	Salaries: Dietary Staff	452,929.00	449,142.00
52021	Salaries: Cooks	188,896.00	150,570.00
52022	Salaries: Wait Staff	107.00	0.00
52023	Salaries: Homemaker	222,669.00	278,117.00
52040	Salaries: Cafe	60,200.00	41,106.00
52090	PTO Accruals: Dietary	2,845.00	8,813.00
Subtotal : None		976,115.00	971,951.00
Total [S3L3.18C1]	Dietary: Salaries	976,115.00	971,951.00
Group : [S3L3.21C1]	Dietary: Food		
Subgroup : None			
52200	Food Expense	671,815.00	541,294.00
Subtotal : None		671,815.00	541,294.00
Total [S3L3.21C1]	Dietary: Food	671,815.00	541,294.00
Group : [S3L3.22C1]	Dietary: Purchased Service		
Subgroup : None			
52170	Dietary Purchased Services	0.00	52,440.00
Subtotal : None		0.00	52,440.00
Total [S3L3.22C1]	Dietary: Purchased Service	0.00	52,440.00
Group : [S3L3.23C1]	Dietary: Supplies & Expenses		
Subgroup : None			
52160	Dietary Supplies & Expense	97,523.00	70,965.00
Subtotal : None		97,523.00	70,965.00
Total [S3L3.23C1]	Dietary: Supplies & Expenses	97,523.00	70,965.00
Group : [S3L3.24C1]	Housekeeping / Laundry: Salaries		
Subgroup : [S3L3.24C1A]	Housekeeping Salries		
54000	Salaries: Housekeeping	388,418.00	374,374.00
54090	PTO Accruals: Housekeeping	1,472.00	6,432.00
Subtotal [S3L3.24C1A]	Housekeeping Salries	389,890.00	380,806.00
Subgroup : [S3L3.24C1B]	Laundry Salaries		
53000	Salaries: Laundry	123,407.00	121,789.00
53090	PTO Accruals: Laundry	766.00	2,956.00

Subtotal [S3L3.24C1B]	Laundry Salaries	124,173.00	124,745.00
Total [S3L3.24C1]	Housekeeping / Laundry: Salaries	514,063.00	505,551.00
Group : [S3L3.28C1]	Housekeeping / Laundry: Supplies & Expense		
Subgroup : [S3L3.28C1A]	Housekeeping Supplies & Expenses		
54160	Housekeeping Supplies & Expense	70,644.00	59,627.00
Subtotal [S3L3.28C1A]	Housekeeping Supplies & Expenses	70,644.00	59,627.00
Subgroup : [S3L3.28C1B]	Laundry Supplies & Expense		
53160	Laundry Supplies & Expense	14,749.00	14,239.00
Subtotal [S3L3.28C1B]	Laundry Supplies & Expense	14,749.00	14,239.00
Total [S3L3.28C1]	Housekeeping / Laundry: Supplies &	85,393.00	73,866.00
Group : [S3L3.29C1]	Housekeepong / Laundry: Linen & Bedding		
Subgroup : None			
53200	Linens & Bedding	45,708.00	38,719.00
Subtotal : None		45,708.00	38,719.00
Total [S3L3.29C1]	Housekeepong / Laundry: Linen & Be	45,708.00	38,719.00
Group : [S3L3.36C1]	Unit Clerks & Medical Records: Salaries		
Subgroup : None			
60060	Salaries: Medical Records	61,194.00	55,075.00
60065	Salaries: Nursing Clerical	181,538.00	155,580.00
Subtotal : None		242,732.00	210,655.00
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salari	242,732.00	210,655.00
Group : [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries		
Subgroup : [S3L3.40C1A]	MMQ Salaries		
60025	Salaries: Clin Reimb - LPN	50,713.00	76,930.00
Subtotal [S3L3.40C1A]	MMQ Salaries	50,713.00	76,930.00
Subgroup : [S3L3.40C1B]	MDS Salaries		
60022	Salaries: Clin Reimb - RN	222,188.00	167,836.00
Subtotal [S3L3.40C1B]	MDS Salaries	222,188.00	167,836.00
Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) E	272,901.00	244,766.00
Group : [S3L3.48C1]	Social Service Worker: Salaries		
Subgroup : None			
67000	Salaries: Social Services LCSW-MSW	168,077.00	143,775.00
67001	Salaries: Social Services, LICSW	96,769.00	92,702.00
67090	PTO Accruals: Social Services/Admissi	4,654.00	13,995.00
Subtotal : None		269,500.00	250,472.00
Total [S3L3.48C1]	Social Service Worker: Salaries	269,500.00	250,472.00
Group : [S3L3.56C1]	Indirect Restorative Therapy: Salaries		
Subgroup : None			
7920.1	Physical Therapy Salaries Indirect	83,669.00	0.00
7930.1	OT Salaries - Indirect	96,887.00	0.00
7940.1	ST Salaries - Indirect	21,930.00	0.00
Subtotal : None		202,486.00	0.00
Total [S3L3.56C1]	Indirect Restorative Therapy: Salaries	202,486.00	0.00
Group : [S3L3.60C1]	Direct Restorative Therapy: Salaries		
Subgroup : None			
77000	Salaries: Rehab Mgmt	111,343.00	86,659.00
77010	Salaries: PT	196,452.00	265,861.00
77015	Salaries: PTA	104,055.00	134,498.00
77020	Salaries: OTR	252,197.00	330,075.00
77025	Salaries: COTA	73,526.00	95,625.00
77030	Salaries: SLP	51,538.00	90,090.00
77090	PTO Accruals: Rehab	4,579.00	19,195.00
Subtotal : None		793,690.00	1,022,003.00
Total [S3L3.60C1]	Direct Restorative Therapy: Salaries	793,690.00	1,022,003.00
Group : [S3L3.62C1]	Direct Restorative Therapy: Consultants		
Subgroup : None			
77170	Rehab Purchased Services	8,537.00	62.00
Subtotal : None		8,537.00	62.00
Total [S3L3.62C1]	Direct Restorative Therapy: Consulta	8,537.00	62.00
Group : [S3L3.64C1]	Recreational Therapy/Activities: Salaries		
Subgroup : None			
70000	Salaries: Activities	140,164.00	132,252.00
70005	Salaries: Activities - Director	33,386.00	33,003.00
70090	PTO Accruals: Activities	390.00	1,802.00
Subtotal : None		173,940.00	167,057.00
Total [S3L3.64C1]	Recreational Therapy/Activities: Sala	173,940.00	167,057.00
Group : [S3L3.67C1]	Recreational Therapy/Activities: Purchased Service		

Subgroup : None			
70170	Activities Purchased Services	13,209.00	0.00
Subtotal : None		13,209.00	0.00
Total [S3L3.67C1]	Recreational Therapy/Activities: Purc	13,209.00	0.00
Group : [S3L3.68C1]	Recreational Therapy/Activities: Supplies & Expenses		
Subgroup : None			
70160	Activities Supplies & Expense	7,621.00	10,393.00
70161	Activities Supplies & Expense - Memory	0.00	75.00
Subtotal : None		7,621.00	10,468.00
Total [S3L3.68C1]	Recreational Therapy/Activities: Supp	7,621.00	10,468.00
Group : [S3L3.69C1]	Recreational Therapy/Activities: Transportation		
Subgroup : None			
42105	Transportation Expense	128.00	25.00
Subtotal : None		128.00	25.00
Total [S3L3.69C1]	Recreational Therapy/Activities: Tran	128.00	25.00
Group : [S3L3.78C1]	Travel: Motor Vehicle Expense		
Subgroup : None			
42110	Motor Vehicle Expense	0.00	542.00
44440.1	MOTOR VEHICLE INS.	20,137.00	0.00
Subtotal : None		20,137.00	542.00
Total [S3L3.78C1]	Travel: Motor Vehicle Expense	20,137.00	542.00
Group : [S3L3.82C1]	Physician Services: Medical Director		
Subgroup : None			
63300	Consultant Medical Director	78,000.00	71,500.00
Subtotal : None		78,000.00	71,500.00
Total [S3L3.82C1]	Physician Services: Medical Director	78,000.00	71,500.00
Group : [S3L3.87C1]	Legend Drugs		
Subgroup : None			
78011	Pharmacy Part A	283,196.00	303,182.00
78013	Pharmacy Managed Care	38,246.00	35,239.00
78021	IV Ther Part A	29,668.00	46,786.00
78023	IV Ther Other	9,998.00	3,538.00
78031	Med Supp Part A	3,596.00	3,238.00
78033	Med Supp Other	1,957.00	2,449.00
78041	Oxygen Part A	33,406.00	39,000.00
78051	Lab Part A	60,883.00	71,887.00
78061	X-ray Part A	30,356.00	35,049.00
78071	Ambulance Part A	11,131.00	8,238.00
Subtotal : None		502,437.00	548,606.00
Total [S3L3.87C1]	Legend Drugs	502,437.00	548,606.00
Group : [S3L3.89C1]	House Supplies Not Resold		
Subgroup : None			
60160	Nursing Supplies & Expense	362,634.00	319,302.00
60161	Nursing Supplies & Expense - PPE	82,960.00	91,869.00
60162	Nursing Supplies & Expense - Covid19	404,370.00	262,351.00
77160	Rehab Supplies & Expense	10,575.00	5,785.00
Subtotal : None		860,539.00	679,307.00
Total [S3L3.89C1]	House Supplies Not Resold	860,539.00	679,307.00
Group : [S3L3.92C1]	Pharmacy Consultant		
Subgroup : None			
63350	Consultant Pharmacy	6,866.00	6,341.00
Subtotal : None		6,866.00	6,341.00
Total [S3L3.92C1]	Pharmacy Consultant	6,866.00	6,341.00
Group : [S3L4.1C1]	Depreciaton		
Subgroup : [S3L4.1C1A]	Building Depreciation		
45400	Depreciation expense	1,080,714.00	1,127,976.00
Subtotal [S3L4.1C1A]	Building Depreciation	1,080,714.00	1,127,976.00
Subgroup : [S3L4.1C1D]	Software Depreciaton		
45451	Amortization Expense - Software	581.00	0.00
Subtotal [S3L4.1C1D]	Software Depreciaton	581.00	0.00
Total [S3L4.1C1]	Depreciaton	1,081,295.00	1,127,976.00
Group : [S3L4.2C1]	Long Term Interest Expense SNF-CR		
Subgroup : None			
45200	Interest Expense on long term debt	674,513.00	691,898.00
45460	Amortization expense - MAC	25,041.00	25,326.00
Subtotal : None		699,554.00	717,224.00
Total [S3L4.2C1]	Long Term Interest Expense SNF-CR	699,554.00	717,224.00
Group : [S3L4.6C1]	Building Insurance Expense-SNF-CR		
Subgroup : None			
42740	Liability Insurance	382,603.00	398,730.00

Subtotal : None		<u>382,603.00</u>	<u>398,730.00</u>	
Total [S3L4.6C1]	Building Insurance Expense-SNF-CR	<u>382,603.00</u>	<u>398,730.00</u>	
Group : [S3L4.8C1]	Real Estate Tax Expense-SNF-CR			
Subgroup : None				
45100	Real Estate taxes or PILOT fees	<u>41,172.00</u>	<u>26,172.00</u>	
Subtotal : None		<u>41,172.00</u>	<u>26,172.00</u>	
Total [S3L4.8C1]	Real Estate Tax Expense-SNF-CR	<u>41,172.00</u>	<u>26,172.00</u>	
Group : [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR			
Subgroup : None				
42090	Operating Lease Expense-Equipment	<u>5,970.00</u>	<u>0.00</u>	
Subtotal : None		<u>5,970.00</u>	<u>0.00</u>	
Total [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR	<u>5,970.00</u>	<u>0.00</u>	
Group : [CLA-53.01]	LA-Group Health/Life			
Subgroup : None				
42851	Health Insurance Expense	<u>618,559.00</u>	<u>553,105.00</u>	
42860	Life & Disability Insurance Expense	<u>9,561.00</u>	<u>10,407.00</u>	
Subtotal : None		<u>628,120.00</u>	<u>563,512.00</u>	
Total [CLA-53.01]	LA-Group Health/Life	<u>628,120.00</u>	<u>563,512.00</u>	x
Group : [CLA-53.02]	LA-Employee Pensions			
Subgroup : None				
42820	Pension Expense	<u>0.00</u>	<u>15,312.00</u>	
Subtotal : None		<u>0.00</u>	<u>15,312.00</u>	
Total [CLA-53.02]	LA-Employee Pensions	<u>0.00</u>	<u>15,312.00</u>	
Group : [CLA-53.03]	LA-Employee Benefits			
Subgroup : None				
42610	EE relations	<u>74,270.00</u>	<u>70,797.00</u>	
42830	Longevity Bonus	<u>0.00</u>	<u>26,265.00</u>	
42852	Dental Insurance Expense	<u>14,203.00</u>	<u>17,401.00</u>	
42870	Other Employee Benefit Expense	<u>219.00</u>	<u>0.00</u>	
Subtotal : None		<u>88,692.00</u>	<u>114,463.00</u>	
Total [CLA-53.03]	LA-Employee Benefits	<u>88,692.00</u>	<u>114,463.00</u>	x
Group : [CLA-53.04]	LA-Payroll Taxes			
Subgroup : None				
42800	Payroll Tax Expense	<u>923,719.00</u>	<u>838,115.00</u>	
42810	Unemployment Expense	<u>37,735.00</u>	<u>30,676.00</u>	
Subtotal : None		<u>961,454.00</u>	<u>868,791.00</u>	
Total [CLA-53.04]	LA-Payroll Taxes	<u>961,454.00</u>	<u>868,791.00</u>	x
Group : [CLA-53.05]	LA-Workers Comp			
Subgroup : None				
42880	Workers Comp Expense	<u>228,918.00</u>	<u>174,636.00</u>	
Subtotal : None		<u>228,918.00</u>	<u>174,636.00</u>	
Total [CLA-53.05]	LA-Workers Comp	<u>228,918.00</u>	<u>174,636.00</u>	x
	NET (INCOME) LOSS	<u>0.00</u>	<u>0.00</u>	
	Sum of Account Groups	<u>0.00</u>	<u>0.00</u>	

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