

Client: **A443463 - Cardigan Nursing Home, Inc.**
Engagement: **MDMC 2022 - Cardigan Nursing Home, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T01-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	PP-1 12/31/2021	FS 12/31/2022	JE Ref #	CAIDJE	CAID 12/31/2022
Group : [1000] Balance Sheet						
Subgroup : None						
1010	CASH:CASH IN BANK	138,892.06	470,026.89		0.00	470,026.89
1020	CASH:PREMIER MONEY MARKET	30,000.00	0.00		0.00	0.00
1025	CASH:ROCKLAND TRUST CO.- CHOICE	28,108.39	3,708.68		0.00	3,708.68
1035	Business Money Market	893,856.77	621,055.08		0.00	621,055.08
1060	ACCOUNTS RECEIVABLE - NET:ACCOUNTS F	905,139.53	565,703.19		0.00	565,703.19
1140	ACCOUNTS RECEIVABLE - NET:RESERVE FC	(218,264.97)	(123,071.85)		0.00	(123,071.85)
1250	PATIENT EXCHANGE	(9,273.07)	10,595.39		0.00	10,595.39
1280	PREPAID INSURANCE	0.00	17,629.60		0.00	17,629.60
1611	FIXED ASSETS:LEASEHOLD IMPROVEMENTS	727,967.26	727,967.26		0.00	727,967.26
1612	FIXED ASSETS:ACCM. DEPR. BLDG IMPROVE	(595,857.22)	(608,811.13)		0.00	(608,811.13)
1651	FIXED ASSETS:FURNITURE & EQUIPMENT	1,111,886.28	1,146,917.70		0.00	1,146,917.70
1652	FIXED ASSETS:ACCM DEPR EQUIPMENT	(998,896.58)	(1,028,453.03)		0.00	(1,028,453.03)
1940	OTHER ASSETS:PURCHASE GOODWILL	25,000.00	25,000.00		0.00	25,000.00
1941	OTHER ASSETS:ACCM AMORT - GOODWILL	(21,208.00)	(22,156.00)		0.00	(22,156.00)
2000	ACCOUNTS PAYABLE	(178,710.90)	(220,988.43)		0.00	(220,988.43)
2045	OTHER CURRENT LIABILITIES:ACCRUED USE	(137,913.17)	(60,681.23)		0.00	(60,681.23)
2112	OTHER CURRENT LIABILITIES:DUE TO OFFIC	35,349.35	409,396.22		0.00	409,396.22
2140	OTHER CURRENT LIABILITIES:ROCKLAND TF	(20,000.00)	(12,000.00)		0.00	(12,000.00)
2167	Loan- HHS Stimulus	(399,530.17)	(349,530.17)		0.00	(349,530.17)
2190	OTHER CURRENT LIABILITIES:ACCRUED SAL	(61,760.44)	(61,760.44)		0.00	(61,760.44)
2191	OTHER CURRENT LIABILITIES:ACCRUED VAC	(62,432.32)	(63,876.75)		0.00	(63,876.75)
2192	OTHER CURRENT LIABILITIES:ACCRUED SIC	(94,111.33)	(6,198.06)		0.00	(6,198.06)
2214	OTHER CURRENT LIABILITIES:ACCRUED PAY	(9,696.00)	(9,696.00)		0.00	(9,696.00)
2222	1ST MORTGAGE	(217,527.65)	(207,319.38)		0.00	(207,319.38)
2230	Unclaimed Property Liability	(2,749.72)	(2,749.72)		0.00	(2,749.72)
2261	OTHER CURRENT LIABILITIES:STATE INCOMI	(456.00)	(456.00)		0.00	(456.00)
2262	OTHER CURRENT LIABILITIES:FEDERAL INCC	0.00	580.00		0.00	580.00
2270	ACCRUED INTEREST	(879.99)	(879.99)		0.00	(879.99)
2620	EQUITY:CAPITAL STOCK	(1,000.00)	(1,000.00)		0.00	(1,000.00)
2630	RETAINED EARNINGS	(357,161.08)	(865,932.11)		0.00	(865,932.11)
Subtotal : None		508,771.03	353,019.72		0.00	353,019.72
Total [1000] Balance Sheet		508,771.03	353,019.72		0.00	353,019.72
Group : [3000] Income Statement						
Subgroup : None						
3021	REVENUE:PRIVATE INCOME	(1,785,619.60)	(1,225,956.00)		0.00	(1,225,956.00)
3022	REVENUE:MEDICARE REVENUE	(733,544.84)	(973,163.55)		0.00	(973,163.55)
3023	REVENUE:MEDICAID INCOME	(2,165,228.43)	(3,204,427.90)		601,647.00	(2,602,780.90)
				CAIDJE - 1	601,647.00	
3025	RESOUCE REVENUE	0.00	0.00		(601,647.00)	(601,647.00)
				CAIDJE - 1	(601,647.00)	
3026	REVENUE:HOSPICE REVENUE	(608,170.67)	(305,348.49)		0.00	(305,348.49)
3028	HMO Income	(4,550.00)	0.00		0.00	0.00
3030	Medicare Sequestration	215.16	9,829.28		0.00	9,829.28
3180	INCOME - OTHER:INTEREST INCOME	0.00	(1,263.36)		0.00	(1,263.36)
3190	INCOME - OTHER:OTHER INCOME	(1,381.24)	0.00		0.00	0.00
3191	Income- Other Misc	0.00	(331.08)		0.00	(331.08)
3199	State COVID relief Funds	(149,264.00)	(353,463.86)		0.00	(353,463.86)
3725	ANCILLARY A INCOME:PHARMACY PART A	(29,700.98)	(39,562.73)		0.00	(39,562.73)
3726	Pharmacy- Managed Care	(457.93)	0.00		0.00	0.00
3742	ANCILLARY A INCOME:P.T. PART A	(117,300.00)	(161,750.00)		0.00	(161,750.00)
3743	ANCILLARY PART B INCOME:P.T. MED B	(121,250.00)	(153,300.00)		0.00	(153,300.00)
3745	PT Managed Care	(900.00)	0.00		0.00	0.00
3752	ANCILLARY A INCOME:O.T. PART A	(47,000.00)	(96,475.00)		0.00	(96,475.00)
3753	ANCILLARY PART B INCOME:O.T. MED B	(3,200.00)	(12,225.00)		0.00	(12,225.00)
3762	ANCILLARY A INCOME:S.T. PART A	(6,750.00)	(1,500.00)		0.00	(1,500.00)
3763	ANCILLARY PART B INCOME:S.T. MED B	(5,400.00)	(3,450.00)		0.00	(3,450.00)
3770	Managed Care Part B	(20,500.00)	(1,150.00)		0.00	(1,150.00)
3773	ANCILLARY A INCOME:LAB PART A	(9,243.73)	(10,994.36)		0.00	(10,994.36)
3774	ANCILLARY A INCOME:X-RAY PART A	(361.00)	(2,553.00)		0.00	(2,553.00)
3800	PPP loan forgiveness	(558,342.75)	0.00		0.00	0.00
3802	ANCILLARY A INCOME:CONTRACT ADJ PART	225,495.03	312,835.09		0.00	312,835.09
3803	CONTRA ADJ PART B	55,819.91	0.00		0.00	0.00
3805	ANCILLARY PART B INCOME:Contractual Adj Iv	0.00	68,866.96		0.00	68,866.96
3806	CA- Managed Care	1,357.93	0.00		0.00	0.00
3953	P.T. PRIVATE	(550.00)	0.00		0.00	0.00
4110	ADMINISTRATIVE & GENERAL:SALARIES - AD	144,551.26	145,000.00		0.00	145,000.00
4125	NON-OPERATING EXPENSE:OFFICER SALAR	34,831.19	0.00		0.00	0.00
4140	ADMINISTRATIVE & GENERAL:SALARIES CLE	68,367.88	66,123.59		0.00	66,123.59
4150	ADMINISTRATIVE & GENERAL:PAYROLL SER	9,673.41	10,150.98		0.00	10,150.98
4151	ADMINISTRATIVE & GENERAL:BOOKKEEPING	2,835.75	8,281.25		0.00	8,281.25
4155	ADMINISTRATIVE & GENERAL:CLERICAL PUF	3,100.00	0.00		0.00	0.00

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Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
4249	ADMINISTRATIVE & GENERAL:POSTAGE	1,725.86	2,088.06		0.00	2,088.06
4250	ADMINISTRATIVE & GENERAL:OFFICE SUPPL	26,747.39	15,654.52		0.00	15,654.52
4251	ADMINISTRATIVE & GENERAL:COMPUTER M	42,174.78	54,625.67		0.00	54,625.67
4252	ADMINISTRATIVE & GENERAL:TUITION & ED	783.99	13,747.77		0.00	13,747.77
4255	ADMINISTRATIVE & GENERAL:DONATION EX	1,100.00	0.00		0.00	0.00
4256	ADMINISTRATIVE & GENERAL:EDUCATION AI	395.00	1,574.27		0.00	1,574.27
4257	ADMINISTRATIVE & GENERAL:INTEREST EXF	9,557.12	44,274.67		0.00	44,274.67
4259	ADMINISTRATIVE & GENERAL:MISCELLANEO	0.00	33,351.34		0.00	33,351.34
4261	ADMINISTRATIVE & GENERAL:TELEPHONE	19,706.87	24,033.79		0.00	24,033.79
4262	DIRECTORY ADVERTISING	0.00	1,502.70		0.00	1,502.70
4263	ADMINISTRATIVE & GENERAL:BANK FEES	17.61	126.90		0.00	126.90
4275	ADMINISTRATIVE & GENERAL:MOTOR VEHIC	2,012.10	2,504.96		0.00	2,504.96
4277	COLLECTION FEES	6.53	0.00		0.00	0.00
4280	TRAVEL CONV. MEETINGS	398.49	0.00		0.00	0.00
4294	ADMINISTRATIVE & GENERAL:ADVERTISING	5,005.27	4,373.13		0.00	4,373.13
4295	ADMINISTRATIVE & GENERAL:ADVERTISING	527.00	4,330.85		0.00	4,330.85
4301	ADMINISTRATIVE & GENERAL:LICENSES & DI	5,847.20	4,940.08		0.00	4,940.08
4302	ADMINISTRATIVE & GENERAL:LICENSE & DU	1,575.00	1,030.12		0.00	1,030.12
4333	ADMINISTRATIVE & GENERAL:EMPLOYEE BE	5,904.57	3,984.74		0.00	3,984.74
4334	ADMINISTRATIVE & GENERAL:PENSION EXPI	18,200.00	8,000.00		0.00	8,000.00
4350	Goodwill amortization	948.00	948.00		0.00	948.00
4360	ADMINISTRATIVE & GENERAL:ACCOUNTING	22,079.32	12,679.45		0.00	12,679.45
4370	ADMINISTRATIVE & GENERAL:LEGAL	0.00	6,492.00		0.00	6,492.00
4400	ADMINISTRATIVE & GENERAL:PAYROLL TAXI	215,800.02	216,227.59		0.00	216,227.59
4414	Dental Ins	5,332.36	78.05		0.00	78.05
4415	ADMINISTRATIVE & GENERAL:GRP HEALTHE	286,080.47	327,734.54		0.00	327,734.54
4416	ADMINISTRATIVE & GENERAL:GROUP HEALT	(221.86)	704.72		0.00	704.72
4417	Emp Benefits- ST Disability	0.00	10,848.85		0.00	10,848.85
4418	ADMINISTRATIVE & GENERAL:GROUP LIFE IN	12,646.83	303.37		0.00	303.37
4419	LONG TERM CARE INSURANCE	0.00	7,814.43		0.00	7,814.43
4420	INSURANCE-LIABILITY	47,623.90	94,104.67		0.00	94,104.67
4421	INSURANCE-PROPERTY	9,066.00	6,430.03		0.00	6,430.03
4426	W/C INS- NON NURSING	42,471.00	46,347.00		0.00	46,347.00
4438	ADMINISTRATIVE & GENERAL:INTEREST - LC	775.17	761.58		0.00	761.58
4500	ADMINISTRATIVE & GENERAL:REALTY-R/E T/	36,961.30	21,854.26		0.00	21,854.26
4510	ADMINISTRATIVE & GENERAL:PERSONAL PR	8.91	224.66		0.00	224.66
4520	INTEREST 1ST MORTGAGE	0.00	9,156.53		0.00	9,156.53
4535	RENT REAL ESTATE AFFIL.	130,000.00	400,000.00		0.00	400,000.00
4540	NON-OPERATING EXPENSE:DEPRECIATION-I	26,010.05	29,556.45		0.00	29,556.45
4550	NON-OPERATING EXPENSE:DEPRECIATION-I	14,665.00	12,953.91		0.00	12,953.91
5105	PLANT / MAINTENANCE EXPENSE:SALARIES	68,899.87	64,344.36		0.00	64,344.36
5110	PLANT / MAINTENANCE EXPENSE:PURCHASI	111,322.91	120,275.58		0.00	120,275.58
5112	PLANT / MAINTENANCE EXPENSE:REPAIRS /	(4,804.09)	2,362.11		0.00	2,362.11
5115	PLANT / MAINTENANCE EXPENSE:SUPPLIES	19,174.04	14,002.43		0.00	14,002.43
5118	COVID Maint Expense	29,013.99	0.00		0.00	0.00
5121	PLANT / MAINTENANCE EXPENSE:ELECTRICI	35,289.20	34,615.50		0.00	34,615.50
5122	PLANT / MAINTENANCE EXPENSE:WATER & :	28,651.51	33,033.57		0.00	33,033.57
5124	PLANT / MAINTENANCE EXPENSE:GAS	25,894.97	24,303.75		0.00	24,303.75
5205	DIETARY EXPENSE:DIETARY SALARIES	304,298.22	319,726.82		0.00	319,726.82
5220	DIETARY EXPENSE:RAW FOOD	157,117.93	199,937.20		0.00	199,937.20
5233	DIETARY EXPENSE:PURCHASED SVC DIETIT	12,144.00	13,200.00		0.00	13,200.00
5235	DIETARY EXPENSE:SUPPLIES & EXP DIETAR	13,223.75	15,716.61		0.00	15,716.61
5320	LAUNDRY EXPENSE:PURCHASED SVC LAUN	78,577.44	78,577.44		0.00	78,577.44
5340	LAUNDRY EXPENSE:LINEN & BEDDING	1,221.99	87.36		0.00	87.36
5415	HOUSEKEEPING EXPENSE:PURCHASED SVC	143,946.96	143,946.96		0.00	143,946.96
5420	SUPPLIES & EXP HOUSEKEEPG	1,097.97	126.96		0.00	126.96
6020	NURSING EXPENSE:SALARIES DIR. OF NURS	90,720.40	125,490.06		0.00	125,490.06
6030	NURSING EXPENSE:SALARIES R.N.	577,651.04	546,916.16		0.00	546,916.16
6040	NURSING EXPENSE:SALARIES LPN	412,388.99	354,169.49		0.00	354,169.49
6050	SALARIES OTHER NURSING	24,943.00	0.00		0.00	0.00
6051	NURSING EXPENSE:SALARIES CNA	865,956.92	911,130.04		0.00	911,130.04
6511	NURSING EXPENSE:MEDICAL DIRECTOR	15,000.00	12,000.00		0.00	12,000.00
6522	NURSING EXPENSE:NURSING SUPPLIES & E	188,025.83	174,688.91		0.00	174,688.91
6528	COVID Nursing Supplies	157,106.89	52,928.21		0.00	52,928.21
6810	SOCIAL SERVICE EXPENSE:SALARIES - SOCI	72,294.65	77,280.32		0.00	77,280.32
6830	SOCIAL SERVICE EXPENSE:SOCIAL SERVICE	3,320.00	7,458.75		0.00	7,458.75
7021	ACTIVITY EXPENSE:SALARIES ACTIVITIES	99,159.71	73,022.53		0.00	73,022.53
7022	ACTIVITY EXPENSE:PURCH SVC ACTIVITIES	443.88	443.88		0.00	443.88
7023	ACTIVITY EXPENSE:SUPPLIES & EXP ACTIVIT	13,299.47	27,500.91		0.00	27,500.91
7825	ANCILLARY EXPENSE - PART A:PHARMACY F	19,848.70	37,505.57		0.00	37,505.57
7827	ANCILLARY EXPENSE - PART A:MEDICAL SU	29,983.85	23,039.93		0.00	23,039.93
7828	ANCILLARY EXPENSE - PART A:LABORATOR'	9,703.73	17,242.23		0.00	17,242.23
7829	ANCILLARY EXPENSE - PART A:XRAY PT A	2,006.95	3,637.56		0.00	3,637.56
7842	THERAPY EXPENSE - PART B:PT PART B	42,022.71	55,659.79		0.00	55,659.79
7843	THERAPY EXPENSE - PART B:OT PART B	1,082.15	5,447.69		0.00	5,447.69

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		12/31/2021	12/31/2022			12/31/2022
7844	THERAPY EXPENSE - PART B:ST PART B	1,003.34	1,312.72		0.00	1,312.72
7845	THERAPY EXPENSE - OTHER:PT MEDICAID	753.79	105.56		0.00	105.56
7922	ANCILLARY EXPENSE - PART A:PHYSICAL TH	35,330.59	60,488.32		0.00	60,488.32
7923	THERAPY EXPENSE - OTHER:PT INDIRECT	10,315.85	21,608.71		0.00	21,608.71
7932	ANCILLARY EXPENSE - PART A:OT - PART A	12,917.93	32,004.65		0.00	32,004.65
7933	THERAPY EXPENSE - OTHER:OT INDIRECT	4,978.69	9,673.71		0.00	9,673.71
7934	THERAPY EXPENSE - OTHER:OT MEDICAID	0.00	740.19		0.00	740.19
7942	ANCILLARY EXPENSE - PART A:ST - Part A	2,590.45	945.70		0.00	945.70
7943	THERAPY EXPENSE - OTHER:ST INDIRECT	966.85	909.92		0.00	909.92
7950	ANCILLARY EXPENSE - PART A:AMBLANCE -	3,292.89	3,525.95		0.00	3,525.95
8010	BAD DEBTS	207,847.52	65,724.04		0.00	65,724.04
8013	ADMINISTRATIVE & GENERAL:USER FEE AS	384,380.82	380,585.65		0.00	380,585.65
8025	STATE INCOME TAX	7,147.52	0.00		0.00	0.00
8026	FEDERAL TAX	209.60	0.00		0.00	0.00
Subtotal : None		(508,771.03)	(353,019.72)		0.00	(353,019.72)
Total [3000] Income Statement		(508,771.03)	(353,019.72)		0.00	(353,019.72)

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Engagement: **MDMC 2022 - Cardigan Nursing Home, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T01-01 - Master TB**
Workpaper: **T:02 - SNF-CR Groupings**

Account	Description	CAID 12/31/2022	FS PP-1 12/31/2021
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
1010	CASH:CASH IN BANK	470,026.89	138,892.06
1020	CASH:PREMIER MONEY MARKET	0.00	30,000.00
1025	CASH:ROCKLAND TRUST CO.- CHOIC	3,708.68	28,108.39
1035	Business Money Market	621,055.08	893,856.77
Subtotal : None		1,094,790.65	1,090,857.22
Total [S6L1.1C1]	Cash and Cash Equivalents	1,094,790.65	1,090,857.22
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A/ R Self-Pay Patients (Private)]			
1060	ACCOUNTS RECEIVABLE - NET:ACCC	565,703.19	905,139.53
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		565,703.19	905,139.53
Total [S6L1.5C1]	Payer Accounts Receivable	565,703.19	905,139.53
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
1140	ACCOUNTS RECEIVABLE - NET:RESE	(123,071.85)	(218,264.97)
Subtotal : None		(123,071.85)	(218,264.97)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(123,071.85)	(218,264.97)
Group : [S6L1.8C1]	Receivable from Affiliates/Related Parties		
Subgroup : None			
2112	OTHER CURRENT LIABILITIES:DUE TO	409,396.22	35,349.35
Subtotal : None		409,396.22	35,349.35
Total [S6L1.8C1]	Receivable from Affiliates/Related Parties	409,396.22	35,349.35
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
1280	PREPAID INSURANCE	17,629.60	0.00
Subtotal : None		17,629.60	0.00
Total [S6L1.13C1]	Prepaid Insurance	17,629.60	0.00
Group : [S6L1.14C1]	Prepaid Taxes		
Subgroup : None			
2261	OTHER CURRENT LIABILITIES:STATE	(456.00)	(456.00)
2262	OTHER CURRENT LIABILITIES:FEDER	580.00	0.00
Subtotal : None		124.00	(456.00)
Total [S6L1.14C1]	Prepaid Taxes	124.00	(456.00)
Group : [S6L2.3C1]	Improvements - Cost		
Subgroup : [S6L2.3C1]Leasehold Improvements			
1611	FIXED ASSETS:LEASEHOLD IMPROVE	727,967.26	727,967.26
Subtotal [S6L2.3C1B] Leasehold Improvements		727,967.26	727,967.26
Subgroup : [S6L2.3C1A/D Building Improvements			
1612	FIXED ASSETS:ACCM. DEPR. BLDG IM	(608,811.13)	(595,857.22)
Subtotal [S6L2.3C1D] A/D Building Improvements		(608,811.13)	(595,857.22)
Total [S6L2.3C1]	Improvements - Cost	119,156.13	132,110.04
Group : [S6L2.4C1]	Equipment		
Subgroup : [S6L2.4C1]Equipment Cost			
1651	FIXED ASSETS:FURNITURE & EQUIPM	1,146,917.70	1,111,886.28
Subtotal [S6L2.4C1A] Equipment Cost		1,146,917.70	1,111,886.28
Subgroup : [S6L2.4C1A/D Equipment			
1652	FIXED ASSETS:ACCUM DEPR EQUIPM	(1,028,453.03)	(998,896.58)

Subtotal [S6L2.4C1b] A/D Equipment		(1,028,453.03)	(998,896.58)
Total [S6L2.4C1]	Equipment	118,464.67	112,989.70
Group : [S6L3.3C1] Other Deferred Charges and Non Current Assets			
Subgroup : [S6L3.3C1]Purchased Goodwill			
1940	OTHER ASSETS:PURCHASE GOODWI	25,000.00	25,000.00
1941	OTHER ASSETS:ACCUM AMORT - GO	(22,156.00)	(21,208.00)
Subtotal [S6L3.3C1B] Purchased Goodwill		2,844.00	3,792.00
Total [S6L3.3C1]	Other Deferred Charges and Non Curr	2,844.00	3,792.00
Group : [S6L5.1C1] Trade Payable			
Subgroup : None			
1250	PATIENT EXCHANGE	10,595.39	(9,273.07)
2000	ACCOUNTS PAYABLE	(220,988.43)	(178,710.90)
Subtotal : None		(210,393.04)	(187,983.97)
Total [S6L5.1C1]	Trade Payable	(210,393.04)	(187,983.97)
Group : [S6L5.2C1] Accrued Expenses			
Subgroup : None			
2045	OTHER CURRENT LIABILITIES:ACCRL	(60,681.23)	(137,913.17)
2270	ACCRUED INTEREST	(879.99)	(879.99)
Subtotal : None		(61,561.22)	(138,793.16)
Total [S6L5.2C1]	Accrued Expenses	(61,561.22)	(138,793.16)
Group : [S6L5.6C1] Long Term Debt, Current Portion-Banks, Mortgages, Other			
Subgroup : [S6L5.6C1]Current LT Debt- due One year on Loan			
2140	OTHER CURRENT LIABILITIES:ROCKL	(12,000.00)	(20,000.00)
Subtotal [S6L5.6C1C] Current LT Debt- due One year on Loa		(12,000.00)	(20,000.00)
Total [S6L5.6C1]	Long Term Debt, Current Portion-Banl	(12,000.00)	(20,000.00)
Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities			
Subgroup : [S6L5.7C1]Accrued Salaaries			
2190	OTHER CURRENT LIABILITIES:ACCRL	(61,760.44)	(61,760.44)
2191	OTHER CURRENT LIABILITIES:ACCRL	(63,876.75)	(62,432.32)
2192	OTHER CURRENT LIABILITIES:ACCRL	(6,198.06)	(94,111.33)
Subtotal [S6L5.7C1A] Accrued Salaaries		(131,835.25)	(218,304.09)
Subgroup : [S6L5.7C1]Accrued Pauroll Taxes Payable			
2214	OTHER CURRENT LIABILITIES:ACCRL	(9,696.00)	(9,696.00)
Subtotal [S6L5.7C1C] Accrued Pauroll Taxes Payable		(9,696.00)	(9,696.00)
Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	(141,531.25)	(228,000.09)
Group : [S6L5.10C1] Other Current Liabilities			
Subgroup : None			
2167	Loan- HHS Stimulus	(349,530.17)	(399,530.17)
2230	Unclaimed Property Liability	(2,749.72)	(2,749.72)
Subtotal : None		(352,279.89)	(402,279.89)
Total [S6L5.10C1]	Other Current Liabilities	(352,279.89)	(402,279.89)
Group : [S6L6.1C1] Motgage Payable			
Subgroup : None			
2222	1ST MORTGAGE	(207,319.38)	(217,527.65)
Subtotal : None		(207,319.38)	(217,527.65)
Total [S6L6.1C1]	Motgage Payable	(207,319.38)	(217,527.65)
Group : [S6L8B.5C1] Proprietor/Partnership Drawaings			
Subgroup : None			
2620	EQUITY:CAPITAL STOCK	(1,000.00)	(1,000.00)
2630	RETAINED EARNINGS	(865,932.11)	(357,161.08)
Subtotal : None		(866,932.11)	(358,161.08)
Total [S6L8B.5C1]	Proprietor/Partnership Drawaings	(866,932.11)	(358,161.08)
Group : [S2L1.1C1] Private Pay			

Subgroup : None			
3021	REVENUE:PRIVATE INCOME	(1,225,956.00)	(1,785,619.60)
Subtotal : None		(1,225,956.00)	(1,785,619.60)
Total [S2L1.1C1]	Private Pay	(1,225,956.00)	(1,785,619.60)
Group : [S2L1.4C1] Medicare-Fee-For-Service			
Subgroup : None			
3022	REVENUE:MEDICARE REVENUE	(973,163.55)	(733,544.84)
3030	Medicare Sequestration	9,829.28	215.16
Subtotal : None		(963,334.27)	(733,329.68)
Total [S2L1.4C1]	Medicare-Fee-For-Service	(963,334.27)	(733,329.68)
Group : [S2L1.5C1] Medicare Managed Care (Part C)			
Subgroup : None			
3028	HMO Income	0.00	(4,550.00)
Subtotal : None		0.00	(4,550.00)
Total [S2L1.5C1]	Medicare Managed Care (Part C)	0.00	(4,550.00)
Group : [S2L1.6C1] MassHealth Fee-for-Service			
Subgroup : None			
3023	REVENUE:MEDICAID INCOME	(2,602,780.90)	(2,376,234.43)
Subtotal : None		(2,602,780.90)	(2,376,234.43)
Total [S2L1.6C1]	MassHealth Fee-for-Service	(2,602,780.90)	(2,376,234.43)
Group : [S2L1.7C1] MassHealth Managed Care			
Subgroup : None			
3025	RESOUCE REVENUE	(601,647.00)	0.00
3026	REVENUE:HOSPICE REVENUE	(305,348.49)	(397,164.67)
Subtotal : None		(906,995.49)	(397,164.67)
Total [S2L1.7C1]	MassHealth Managed Care	(906,995.49)	(397,164.67)
Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service			
Subgroup : None			
3725	ANCILLARY A INCOME:PHARMACY PA	(39,562.73)	(29,700.98)
3726	Pharmacy- Managed Care	0.00	(457.93)
3742	ANCILLARY A INCOME:P.T. PART A	(161,750.00)	(117,300.00)
3743	ANCILLARY PART B INCOME:P.T. MEC	(153,300.00)	(121,250.00)
3745	PT Managed Care	0.00	(900.00)
3752	ANCILLARY A INCOME:O.T. PART A	(96,475.00)	(47,000.00)
3753	ANCILLARY PART B INCOME:O.T. MEC	(12,225.00)	(3,200.00)
3762	ANCILLARY A INCOME:S.T. PART A	(1,500.00)	(6,750.00)
3763	ANCILLARY PART B INCOME:S.T. MEC	(3,450.00)	(5,400.00)
3770	Managed Care Part B	(1,150.00)	(20,500.00)
3773	ANCILLARY A INCOME:LAB PART A	(10,994.36)	(9,243.73)
3774	ANCILLARY A INCOME:X-RAY PART A	(2,553.00)	(361.00)
3802	ANCILLARY A INCOME:CONTRACT AC	312,835.09	225,495.03
3803	CONTRA ADJ PART B	0.00	55,819.91
3805	ANCILLARY PART B INCOME:Contract	68,866.96	0.00
3806	CA- Managed Care	0.00	1,357.93
3953	P.T. PRIVATE	0.00	(550.00)
Subtotal : None		(101,258.04)	(79,940.77)
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(101,258.04)	(79,940.77)
Group : [S2L3.2C1] Endowment & Other Non Recoverable Revenue			
Subgroup : None			
3199	State COVID relief Funds	(353,463.86)	(149,264.00)
3800	PPP loan forgiveness	0.00	(558,342.75)
Subtotal : None		(353,463.86)	(707,606.75)
Total [S2L3.2C1]	Endowment & Other Non Recoverabl	(353,463.86)	(707,606.75)
Group : [S2L3.7C1] Interest Income			
Subgroup : None			
3180	INCOME - OTHER:INTEREST INCOME	(1,263.36)	0.00
Subtotal : None		(1,263.36)	0.00
Total [S2L3.7C1]	Interest Income	(1,263.36)	0.00
Group : [S2L3.11C1] Variable Recoverable Income			

Subgroup : None			
3190	INCOME - OTHER:OTHER INCOME	0.00	(1,381.24)
3191	Income- Other Misc	(331.08)	0.00
Subtotal : None		(331.08)	(1,381.24)
Total [S2L3.11C1]	Variable Recoverable Income	(331.08)	(1,381.24)
Group : [S3L1.1C1] Director of Nurses Salary			
Subgroup : None			
6020	NURSING EXPENSE:SALARIES DIR. O	125,490.06	90,720.40
Subtotal : None		125,490.06	90,720.40
Total [S3L1.1C1]	Director of Nurses Salary	125,490.06	90,720.40
Group : [S3L1.7C1] Registered Nurses Salaries			
Subgroup : None			
6030	NURSING EXPENSE:SALARIES R.N.	546,916.16	577,651.04
Subtotal : None		546,916.16	577,651.04
Total [S3L1.7C1]	Registered Nurses Salaries	546,916.16	577,651.04
Group : [S3L1.12C1] Licensed Practical Nurses Salary			
Subgroup : None			
6040	NURSING EXPENSE:SALARIES LPN	354,169.49	412,388.99
Subtotal : None		354,169.49	412,388.99
Total [S3L1.12C1]	Licensed Practical Nurses Salary	354,169.49	412,388.99
Group : [S3L1.17C1] Certified Nurses Aides Salaries			
Subgroup : None			
6050	SALARIES OTHER NURSING	0.00	24,943.00
6051	NURSING EXPENSE:SALARIES CNA	911,130.04	865,956.92
Subtotal : None		911,130.04	890,899.92
Total [S3L1.17C1]	Certified Nurses Aides Salaries	911,130.04	890,899.92
Group : [S3L2.1C1] Administration Salaries			
Subgroup : [S3L2.1C1] Administrator Salaries			
4110	ADMINISTRATIVE & GENERAL:SALARIES	145,000.00	179,551.26
Subtotal [S3L2.1C1A] Administrator Salaries		145,000.00	179,551.26
Total [S3L2.1C1]	Administration Salaries	145,000.00	179,551.26
Group : [S3L2.5C1] Officers Total Compensaion			
Subgroup : [S3L2.5C1] Officers Salaries			
4125	NON-OPERATING EXPENSE:OFFICER	0.00	(168.81)
Subtotal [S3L2.5C1A] Officers Salaries		0.00	(168.81)
Total [S3L2.5C1]	Officers Total Compensaion	0.00	(168.81)
Group : [S3L2.7C1] Clerical Staff Salaries			
Subgroup : None			
4140	ADMINISTRATIVE & GENERAL:SALARIES	66,123.59	68,367.88
Subtotal : None		66,123.59	68,367.88
Total [S3L2.7C1]	Clerical Staff Salaries	66,123.59	68,367.88
Group : [S3L2.10C1] Clerical Staff Purchased Service			
Subgroup : None			
4155	ADMINISTRATIVE & GENERAL:CLERICAL	0.00	3,100.00
Subtotal : None		0.00	3,100.00
Total [S3L2.10C1]	Clerical Staff Purchased Service	0.00	3,100.00
Group : [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping Services			
Subgroup : None			
4150	ADMINISTRATIVE & GENERAL:PAYROLL	10,150.98	9,673.41
4151	ADMINISTRATIVE & GENERAL:BOOKKEEPING	8,281.25	2,835.75
Subtotal : None		18,432.23	12,509.16
Total [S3L2.11C1]	Electronic Data Processing, Payroll &	18,432.23	12,509.16
Group : [S3L2.12C1] Office Supplies			
Subgroup : None			
4249	ADMINISTRATIVE & GENERAL:POSTAGE	2,088.06	1,725.86

4250	ADMINISTRATIVE & GENERAL:OFFICE	15,654.52	26,747.39
4251	ADMINISTRATIVE & GENERAL:COMPL	54,625.67	42,174.78
4263	ADMINISTRATIVE & GENERAL:BANK F	126.90	17.61
Subtotal : None		72,495.15	70,665.64
Total [S3L2.12C1]	Office Supplies	72,495.15	70,665.64
Group : [S3L2.13C1] Telecommunications (e.g. Internet & Phone)			
Subgroup : None			
4261	ADMINISTRATIVE & GENERAL:TELEPI	24,033.79	19,706.87
Subtotal : None		24,033.79	19,706.87
Total [S3L2.13C1]	Telecommunications (e.g. Internet & P	24,033.79	19,706.87
Group : [S3L2.15C1] Travel, Conventions & Meetings			
Subgroup : None			
4280	TRAVEL CONV. MEETINGS	0.00	398.49
Subtotal : None		0.00	398.49
Total [S3L2.15C1]	Travel, Conventions & Meetings	0.00	398.49
Group : [S3L2.16C1] Advertising: Help Wanted			
Subgroup : None			
4295	ADMINISTRATIVE & GENERAL:ADVER	4,330.85	527.00
Subtotal : None		4,330.85	527.00
Total [S3L2.16C1]	Advertising: Help Wanted	4,330.85	527.00
Group : [S3L2.17C1] Licenses & Dues: Patient Care Related Portion			
Subgroup : None			
4301	ADMINISTRATIVE & GENERAL:LICENS	4,940.08	5,847.20
Subtotal : None		4,940.08	5,847.20
Total [S3L2.17C1]	Licenses & Dues: Patient Care Relatec	4,940.08	5,847.20
Group : [S3L2.18C1] Continuing Professional Education / Training & Development			
Subgroup : [S3L2.18C Administration Education / Training			
4252	ADMINISTRATIVE & GENERAL:TUITIOI	13,747.77	783.99
4256	ADMINISTRATIVE & GENERAL:EDUCA	1,574.27	395.00
Subtotal [S3L2.18C1AAdministration Education / Training		15,322.04	1,178.99
Total [S3L2.18C1]	Continuing Professional Education / T	15,322.04	1,178.99
Group : [S3L2.19C1] Accounting Services (not related to Appeals)			
Subgroup : None			
4360	ADMINISTRATIVE & GENERAL:ACCOL	12,679.45	22,079.32
Subtotal : None		12,679.45	22,079.32
Total [S3L2.19C1]	Accounting Services (not related to Ap	12,679.45	22,079.32
Group : [S3L2.20C1] Insurance: Malpractice & General Liability			
Subgroup : None			
4420	INSURANCE-LIABILITY	94,104.67	47,623.90
Subtotal : None		94,104.67	47,623.90
Total [S3L2.20C1]	Insurance: Malpractice & General Liab	94,104.67	47,623.90
Group : [S3L2.22C1] Other A & G Expenses			
Subgroup : None			
4255	ADMINISTRATIVE & GENERAL:DONAT	0.00	1,100.00
4259	ADMINISTRATIVE & GENERAL:MISCEI	33,351.34	0.00
4350	Goodwill amortization	948.00	948.00
Subtotal : None		34,299.34	2,048.00
Total [S3L2.22C1]	Other A & G Expenses	34,299.34	2,048.00
Group : [S3L2B.1C1] Advertising Marketing			
Subgroup : None			
4262	DIRECTORY ADVERTISING	1,502.70	0.00
4294	ADMINISTRATIVE & GENERAL:ADVER	4,373.13	5,005.27
Subtotal : None		5,875.83	5,005.27
Total [S3L2B.1C1]	Advertising Marketing	5,875.83	5,005.27
Group : [S3L2B.2C1] Licenses & Dues Not Patient Related to Resident Care			
Subgroup : None			

4302	ADMINISTRATIVE & GENERAL:LICENS	1,030.12	1,575.00
Subtotal : None		1,030.12	1,575.00
Total [S3L2B.2C1]	Licenses & Dues Not Patient Related t	1,030.12	1,575.00
Group : [S3L2B.6C1] Legal: Other			
Subgroup : None			
4277	COLLECTION FEES	0.00	6.53
4370	ADMINISTRATIVE & GENERAL:LEGAL	6,492.00	0.00
Subtotal : None		6,492.00	6.53
Total [S3L2B.6C1]	Legal: Other	6,492.00	6.53
Group : [S3L2B.10C1]Interest on Working Capital			
Subgroup : None			
4438	ADMINISTRATIVE & GENERAL:INTERE	761.58	775.17
Subtotal : None		761.58	775.17
Total [S3L2B.10C1]	Interest on Working Capital	761.58	775.17
Group : [S3L2B.12C1]State & Federal Income Taxes			
Subgroup : None			
8025	STATE INCOME TAX	0.00	7,147.52
8026	FEDERAL TAX	0.00	209.60
Subtotal : None		0.00	7,357.12
Total [S3L2B.12C1]	State & Federal Income Taxes	0.00	7,357.12
Group : [S3L2B.14C1]Bad Debt Expenses			
Subgroup : None			
8010	BAD DEBTS	65,724.04	207,847.52
Subtotal : None		65,724.04	207,847.52
Total [S3L2B.14C1]	Bad Debt Expenses	65,724.04	207,847.52
Group : [S3L2B.15C1]User Fee Assessment			
Subgroup : None			
8013	ADMINISTRATIVE & GENERAL:USER F	380,585.65	384,380.82
Subtotal : None		380,585.65	384,380.82
Total [S3L2B.15C1]	User Fee Assessment	380,585.65	384,380.82
Group : [S3L2B.16C1]Other Non Allowable A&G Expenses			
Subgroup : [S3L2B.16C1]Interst, Late Pyments & Penalty			
4257	ADMINISTRATIVE & GENERAL:INTERE	44,274.67	9,557.12
Subtotal [S3L2B.16C1]Interst, Late Pyments & Penalty		44,274.67	9,557.12
Total [S3L2B.16C1]		44,274.67	9,557.12
Group : [S3L3.5C1] Plant Operations: Salaires			
Subgroup : None			
5105	PLANT / MAINTENANCE EXPENSE:SAI	64,344.36	68,899.87
Subtotal : None		64,344.36	68,899.87
Total [S3L3.5C1]	Plant Operations: Salaires	64,344.36	68,899.87
Group : [S3L3.8C1] Plant Operations: Purchased Service			
Subgroup : None			
5110	PLANT / MAINTENANCE EXPENSE:PU	120,275.58	111,322.91
Subtotal : None		120,275.58	111,322.91
Total [S3L3.8C1]	Plant Operations: Purchased Service	120,275.58	111,322.91
Group : [S3L3.9C1] Plant Operations: Supplies & Expenses			
Subgroup : None			
5112	PLANT / MAINTENANCE EXPENSE:RE	2,362.11	(4,804.09)
5115	PLANT / MAINTENANCE EXPENSE:SUI	14,002.43	19,174.04
5118	COVID Maint Expense	0.00	29,013.99
Subtotal : None		16,364.54	43,383.94
Total [S3L3.9C1]	Plant Operations: Supplies & Expense	16,364.54	43,383.94
Group : [S3L3.10C1] Plant Operations: Utilities			
Subgroup : None			
5121	PLANT / MAINTENANCE EXPENSE:ELI	34,615.50	35,289.20
5122	PLANT / MAINTENANCE EXPENSE:WA	33,033.57	28,651.51

5124	PLANT / MAINTENANCE EXPENSE:GA	24,303.75	25,894.97
Subtotal : None		91,952.82	89,835.68
Total [S3L3.10C1]	Plant Operations: Utilities	91,952.82	89,835.68
Group : [S3L3.16C1]	Dietician: Purchased Service		
Subgroup : None			
5233	DIETARY EXPENSE:PURCHASED SVC	13,200.00	12,144.00
Subtotal : None		13,200.00	12,144.00
Total [S3L3.16C1]	Dietician: Purchased Service	13,200.00	12,144.00
Group : [S3L3.18C1]	Dietary: Salaries		
Subgroup : None			
5205	DIETARY EXPENSE:DIETARY SALARIE	319,726.82	304,298.22
Subtotal : None		319,726.82	304,298.22
Total [S3L3.18C1]	Dietary: Salaries	319,726.82	304,298.22
Group : [S3L3.21C1]	Dietary: Food		
Subgroup : None			
5220	DIETARY EXPENSE:RAW FOOD	199,937.20	157,117.93
Subtotal : None		199,937.20	157,117.93
Total [S3L3.21C1]	Dietary: Food	199,937.20	157,117.93
Group : [S3L3.23C1]	Dietary: Supplies & Expenses		
Subgroup : None			
5235	DIETARY EXPENSE:SUPPLIES & EXP	15,716.61	13,223.75
Subtotal : None		15,716.61	13,223.75
Total [S3L3.23C1]	Dietary: Supplies & Expenses	15,716.61	13,223.75
Group : [S3L3.27C1]	Housekeeping / Laundry: Purchased Service		
Subgroup : [S3L3.27C	Housekeeping Purchased Service		
5415	HOUSEKEEPING EXPENSE:PURCHAS	143,946.96	143,946.96
Subtotal [S3L3.27C1A	Housekeeping Purchased Service	143,946.96	143,946.96
Subgroup : [S3L3.27C	Laundry Purchased Service		
5320	LAUNDRY EXPENSE:PURCHASED SVI	78,577.44	78,577.44
Subtotal [S3L3.27C1B	Laundry Purchased Service	78,577.44	78,577.44
Total [S3L3.27C1]	Housekeeping / Laundry: Purchased	222,524.40	222,524.40
Group : [S3L3.28C1]	Housekeeping / Laundry: Supplies & Expense		
Subgroup : [S3L3.28C	Housekeeping Supplies & Expenses		
5420	SUPPLIES & EXP HOUSEKEEPPG	126.96	1,097.97
Subtotal [S3L3.28C1A	Housekeeping Supplies & Expenses	126.96	1,097.97
Total [S3L3.28C1]	Housekeeping / Laundry: Supplies &	126.96	1,097.97
Group : [S3L3.29C1]	Housekeepong / Laundry: Linen & Bedding		
Subgroup : None			
5340	LAUNDRY EXPENSE:LINEN & BEDDINI	87.36	1,221.99
Subtotal : None		87.36	1,221.99
Total [S3L3.29C1]	Housekeepong / Laundry: Linen & Bec	87.36	1,221.99
Group : [S3L3.48C1]	Social Service Worker: Salaries		
Subgroup : None			
6810	SOCIAL SERVICE EXPENSE:SALARIES	77,280.32	72,294.65
Subtotal : None		77,280.32	72,294.65
Total [S3L3.48C1]	Social Service Worker: Salaries	77,280.32	72,294.65
Group : [S3L3.51C1]	Social Service Worker: Purchased Service		
Subgroup : None			
6830	SOCIAL SERVICE EXPENSE:SOCIAL S	7,458.75	3,320.00
Subtotal : None		7,458.75	3,320.00
Total [S3L3.51C1]	Social Service Worker: Purchased Ser	7,458.75	3,320.00
Group : [S3L3.59C1]	Indirect Restorative Therapy: Consultants		
Subgroup : None			
7923	THERAPY EXPENSE - OTHER:PT INDII	21,608.71	10,315.85

7933	THERAPY EXPENSE - OTHER:OT INDI	9,673.71	4,978.69
7943	THERAPY EXPENSE - OTHER:ST INDII	909.92	966.85
Subtotal : None		32,192.34	16,261.39
Total [S3L3.59C1]	Indirect Restorative Therapy: Consult	32,192.34	16,261.39

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

Subgroup : None			
7842	THERAPY EXPENSE - PART B:PT PAR	55,659.79	42,022.71
7843	THERAPY EXPENSE - PART B:OT PAR	5,447.69	1,082.15
7844	THERAPY EXPENSE - PART B:ST PAR	1,312.72	1,003.34
7845	THERAPY EXPENSE - OTHER:PT MED	105.56	753.79
7922	ANCILLARY EXPENSE - PART A:PHYS	60,488.32	35,330.59
7932	ANCILLARY EXPENSE - PART A:OT - F	32,004.65	12,917.93
7934	THERAPY EXPENSE - OTHER:OT MED	740.19	0.00
7942	ANCILLARY EXPENSE - PART A:ST - P	945.70	2,590.45
Subtotal : None		156,704.62	95,700.96
Total [S3L3.62C1]	Direct Restorative Therapy: Consultan	156,704.62	95,700.96

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

Subgroup : None			
7021	ACTIVITY EXPENSE:SALARIES ACTIVI	73,022.53	99,159.71
Subtotal : None		73,022.53	99,159.71
Total [S3L3.64C1]	Recreational Therapy/Activities: Salari	73,022.53	99,159.71

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

Subgroup : None			
7022	ACTIVITY EXPENSE:PURCH SVC ACTI	443.88	443.88
Subtotal : None		443.88	443.88
Total [S3L3.67C1]	Recreational Therapy/Activities: Purch	443.88	443.88

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

Subgroup : None			
7023	ACTIVITY EXPENSE:SUPPLIES & EXP	27,500.91	13,299.47
Subtotal : None		27,500.91	13,299.47
Total [S3L3.68C1]	Recreational Therapy/Activities: Suppl	27,500.91	13,299.47

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

Subgroup : None			
4275	ADMINISTRATIVE & GENERAL:MOTOF	2,504.96	2,012.10
Subtotal : None		2,504.96	2,012.10
Total [S3L3.78C1]	Travel: Motor Vehicle Expense	2,504.96	2,012.10

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

Subgroup : None			
6511	NURSING EXPENSE:MEDICAL DIRECT	12,000.00	15,000.00
Subtotal : None		12,000.00	15,000.00
Total [S3L3.82C1]	Physician Services: Medical Director	12,000.00	15,000.00

Group : [S3L3.87C1] Legend Drugs

Subgroup : None			
7825	ANCILLARY EXPENSE - PART A:PHAR	37,505.57	19,848.70
7827	ANCILLARY EXPENSE - PART A:MEDIK	23,039.93	29,983.85
7828	ANCILLARY EXPENSE - PART A:LABOI	17,242.23	9,703.73
7829	ANCILLARY EXPENSE - PART A:XRAY	3,637.56	2,006.95
7950	ANCILLARY EXPENSE - PART A:AMBL	3,525.95	3,292.89
Subtotal : None		84,951.24	64,836.12
Total [S3L3.87C1]	Legend Drugs	84,951.24	64,836.12

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

Subgroup : None			
6522	NURSING EXPENSE:NURSING SUPPL	174,688.91	188,025.83
6528	COVID Nursing Supplies	52,928.21	157,106.89
Subtotal : None		227,617.12	345,132.72
Total [S3L3.89C1]	House Supplies Not Resold	227,617.12	345,132.72

Group : [S3L4.1C1] Depreciaton

Subgroup : [S3L4.1C1]Improvements Depreciation

4550	NON-OPERATING EXPENSE:DEPRECI	12,953.91	14,665.00
Subtotal [S3L4.1C1B] Improvements Depreciation		12,953.91	14,665.00
Subgroup : [S3L4.1C1] Equipment Depreciation			
4540	NON-OPERATING EXPENSE:DEPRECI	29,556.45	26,010.05
Subtotal [S3L4.1C1C] Equipment Depreciation		29,556.45	26,010.05
Total [S3L4.1C1]	Depreciaton	42,510.36	40,675.05
Group : [S3L4.2C1] Long Term Interest Expense SNF-CR			
Subgroup : None			
4520	INTEREST 1ST MORTGAGE	9,156.53	0.00
Subtotal : None		9,156.53	0.00
Total [S3L4.2C1]	Long Term Interest Expense SNF-CR	9,156.53	0.00
Group : [S3L4.6C1] Building Insurance Expense-SNF-CR			
Subgroup : None			
4421	INSURANCE-PROPERTY	6,430.03	9,066.00
Subtotal : None		6,430.03	9,066.00
Total [S3L4.6C1]	Building Insurance Expense-SNF-CR	6,430.03	9,066.00
Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR			
Subgroup : None			
4500	ADMINISTRATIVE & GENERAL:REALT	21,854.26	36,961.30
Subtotal : None		21,854.26	36,961.30
Total [S3L4.8C1]	Real Estate Tax Expense-SNF-CR	21,854.26	36,961.30
Group : [S3L4.10C1] Personal Property Tax Expense-SNF-CR			
Subgroup : None			
4510	ADMINISTRATIVE & GENERAL:PERSO	224.66	8.91
Subtotal : None		224.66	8.91
Total [S3L4.10C1]	Personal Property Tax Expense-SNF-C	224.66	8.91
Group : [S3L4.14C1] Real Poperty Rent Expense-SNF-CR			
Subgroup : None			
4535	RENT REAL ESTATE AFFIL.	400,000.00	130,000.00
Subtotal : None		400,000.00	130,000.00
Total [S3L4.14C1]	Real Poperty Rent Expense-SNF-CR	400,000.00	130,000.00
Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
4415	ADMINISTRATIVE & GENERAL:GRP HI	327,734.54	286,080.47
4416	ADMINISTRATIVE & GENERAL:GROUF	704.72	(221.86)
4417	Emp Benefits- ST Disability	10,848.85	0.00
4418	ADMINISTRATIVE & GENERAL:GROUF	303.37	12,646.83
4419	LONG TERM CARE INSURANCE	7,814.43	0.00
Subtotal : None		347,405.91	298,505.44
Total [CLA-53.01]	LA-Group Health/Life	347,405.91	298,505.44
Group : [CLA-53.02] LA-Employee Pensions			
Subgroup : None			
4334	ADMINISTRATIVE & GENERAL:PENSIC	8,000.00	18,200.00
Subtotal : None		8,000.00	18,200.00
Total [CLA-53.02]	LA-Employee Pensions	8,000.00	18,200.00
Group : [CLA-53.03] LA-Employee Benefits			
Subgroup : None			
4333	ADMINISTRATIVE & GENERAL:EMPLO	3,984.74	5,904.57
4414	Dental Ins	78.05	5,332.36
Subtotal : None		4,062.79	11,236.93
Total [CLA-53.03]	LA-Employee Benefits	4,062.79	11,236.93
Group : [CLA-53.04] LA-Payroll Taxes			
Subgroup : None			
4400	ADMINISTRATIVE & GENERAL:PAYRO	216,227.59	215,800.02
Subtotal : None		216,227.59	215,800.02
Total [CLA-53.04]	LA-Payroll Taxes	216,227.59	215,800.02

Group : [CLA-53.05] LA-Workers Comp			
Subgroup : None			
4426	W/C INS- NON NURSING	46,347.00	42,471.00
Subtotal : None		46,347.00	42,471.00
Total [CLA-53.05] LA-Workers Comp		46,347.00	42,471.00
NET (INCOME) LOSS		0.00	0.00
Sum of Account Groups		0.00	0.00

Tickmarks

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