

Client: **A443222 - We Do Care, Inc.**
Engagement: **MDMC 2022 - We Do Care, 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 : [BS] BALANCE SHEET						
Subgroup : None						
1010.00	Cash - Operating	2,087.03	628.64		0.00	628.64
1030.00	Petty Cash	200.00	0.00		0.00	0.00
1061.00	A/R - Private	254,295.00	187,046.07		0.00	187,046.07
1062.00	A/R - Medicare Part A	136,550.05	173,202.72		0.00	173,202.72
1063.00	A/R - Medicaid	247,718.29	252,359.73		0.00	252,359.73
1140.00	Reserve for Bad Debt	(52,000.00)	(29,000.00)		0.00	(29,000.00)
1280.00	Prepaid Insurance	8,743.48	6,842.48		0.00	6,842.48
1611.00	Building Improvements	215,636.10	582,962.62		0.00	582,962.62
1612.00	Accum Depreciation - Building Improv	(95,797.06)	(106,801.76)		0.00	(106,801.76)
1651.00	Equipment	450,493.19	464,711.55		0.00	464,711.55
1652.00	Accum Depreciation - Equipment	(386,221.73)	(403,292.59)		0.00	(403,292.59)
1653.00	Computer Equipment	87,762.88	72,247.95		0.00	72,247.95
1654.00	Accum Depreciation - Comp Equip	(66,454.31)	(56,999.14)		0.00	(56,999.14)
1701.00	Motor Vehicles	47,553.00	94,882.00		0.00	94,882.00
1702.00	Accum Depr - Motor Vehicles	(47,553.00)	(35,533.00)		0.00	(35,533.00)
1711.00	Software	69,951.52	80,662.52		0.00	80,662.52
1712.00	Accum Depr - Software	(69,951.52)	(69,951.52)		0.00	(69,951.52)
2020.00	Accounts Payable	(307,638.36)	(298,404.87)		0.00	(298,404.87)
2028.00	Pre Current Cash	(1,031.28)	(58.05)		0.00	(58.05)
2030.00	Accrued Expenses	(19,966.00)	(35,497.00)		0.00	(35,497.00)
2032.00	Accrued Health Insurance	(72,904.62)	(93,395.42)		0.00	(93,395.42)
2044.00	User Fee Payable	(90,792.33)	(81,101.40)		0.00	(81,101.40)
2048.20	Medicare Care Act	(79,668.48)	0.00		0.00	0.00
2048.50	Medicare 2% Reserve	0.00	(8,220.69)		0.00	(8,220.69)
2111.00	Due to Officer	290,508.42	0.00		0.00	0.00
2150.00	Line of Credit	0.00	(0.01)		0.00	(0.01)
2152.00	Short Term Fin.-Insurance	0.00	(12,388.00)		0.00	(12,388.00)
2153.00	Short term financing liability	0.00	12,388.00		0.00	12,388.00
2170.00	Bank Loan #1	0.00	(65,360.31)		0.00	(65,360.31)
2190.00	Accrued Salaries	(132,503.00)	(143,666.00)		0.00	(143,666.00)
2191.00	Accrued Vacation	(157,753.00)	(157,922.00)		0.00	(157,922.00)
2214.00	Accrued Payroll Taxes	(26,607.00)	(26,753.00)		0.00	(26,753.00)
2261.00	State Income Tax Payable	(456.00)	(456.00)		0.00	(456.00)
2620.00	Capital Stock	(1,000.00)	(1,000.00)		0.00	(1,000.00)
2625.00	Distributions	612,250.00	153,052.75		0.00	153,052.75
2635.00	Additional Paid-In-Capital	(1,086,183.04)	(1,086,183.04)		0.00	(1,086,183.04)
2650.00	Retained Earnings	370,174.68	882,981.77		0.00	882,981.77
Subtotal : None		99,442.91	251,985.00		0.00	251,985.00
Total [BS] BALANCE SHEET		99,442.91	251,985.00		0.00	251,985.00
Group : [P&L] P&L						
Subgroup : None						
3021.00	Revenue - Private	(1,234,650.00)	(1,047,304.25)		0.00	(1,047,304.25)
3022.00	Revenue - Medicare A	(1,816,917.76)	(2,261,184.58)		0.00	(2,261,184.58)
3022.19	Revenue Medicare PDP	31,612.25	18,299.95		0.00	18,299.95
3022.20	Medicare Cares Act	(309,046.44)	(79,668.48)		0.00	(79,668.48)
3022.60	MA Medicaid Resource RSC	(613,306.00)	0.00		(624,081.00)	(624,081.00)
3023.00	Revenue - Medicaid	(2,003,868.67)	(2,250,025.09)	CAIDJE - 1	(624,081.00)	(1,625,944.09)
3026.00	Revenue - Hospice	(818,603.27)	(1,216,479.37)	CAIDJE - 1	624,081.00	(1,216,479.37)
3030.00	Revenue - HMO	(127,270.68)	(56,714.32)		0.00	(56,714.32)
3160.01	BAD DEBT RECOVERY PRIVATE	0.00	(45,653.72)		0.00	(45,653.72)
3170.00	Prior Year Revenue	2,063.44	60,289.40		0.00	60,289.40
3180.00	Interest Income	(1.54)	(34.63)		0.00	(34.63)
3190.00	Other Income	(8,067.59)	0.00		0.00	0.00
3191.00	State Grant Revenue	(128,547.00)	(348,521.99)		0.00	(348,521.99)
3725.02	Pharmacy - Part A	(166,668.98)	(213,942.82)		0.00	(213,942.82)
3725.08	Pharmacy - HMO	(13,446.58)	(12,225.30)		0.00	(12,225.30)
3726.02	I.V. Therapy - Part A	(19,479.88)	(897.94)		0.00	(897.94)
3727.02	Med/Surg Supplies - Part A	(754.50)	0.00		0.00	0.00
3727.08	Med/Surg Supplies - HMO	(3,125.28)	0.00		0.00	0.00
3730.02	Laboratory - Part A	(55,690.90)	(59,057.04)		0.00	(59,057.04)
3730.08	Laboratory - HMO	(3,795.74)	(3,416.60)		0.00	(3,416.60)
3732.02	Radiology - Part A	(12,299.90)	(17,519.42)		0.00	(17,519.42)
3732.08	Radiology - HMO	(1,492.02)	(1,143.78)		0.00	(1,143.78)
3741.02	Med/Surg Oxygen	0.00	(963.92)		0.00	(963.92)
3742.08	Physical Therapy - HMO	(20,530.00)	(8,070.00)		0.00	(8,070.00)
3742.12	Physical Therapy Part A Evaluation	(343,122.14)	(429,440.64)		0.00	(429,440.64)
3742.15	Physical Therapy Part B Evaluation	(53,389.80)	(121,184.84)		0.00	(121,184.84)
3743.02	Occupational Therapy - Part A	(358,794.70)	(437,430.00)		0.00	(437,430.00)
3743.08	Occupational Therapy - HMO	(23,450.00)	(9,450.00)		0.00	(9,450.00)
3743.12	Occupational Therapy Eval - Part A	(27,834.20)	(25,934.04)		0.00	(25,934.04)
3743.15	Occup Therapy - Eval Part B	(4,138.58)	(6,788.74)		0.00	(6,788.74)
3743.18	OT Eval - HMO	(6,035.00)	(510.00)		0.00	(510.00)
3743.25	Occup Therapy Part B	(41,915.22)	(53,524.04)		0.00	(53,524.04)
3744.02	Speech/ Lang Path - Part A	(53,631.36)	(61,431.74)		0.00	(61,431.74)
3744.08	Speech Therapy - HMO	(8,890.00)	(280.00)		0.00	(280.00)
3744.12	Speech/Lang Eval Part A	(18,118.04)	(12,078.58)		0.00	(12,078.58)
3744.15	Speech/Lang Eval Part B	(22,129.44)	(23,585.48)		0.00	(23,585.48)
3744.18	ST Eval - HMO	(340.00)	(85.00)		0.00	(85.00)
3802.00	Contractual Adj - Part A	1,056,375.82	1,285,333.83		0.00	1,285,333.83
3805.00	Contractual Adj - Part B	72,223.12	121,623.23		0.00	121,623.23
3808.00	Contractual Adj - HMO	81,104.62	36,710.77		0.00	36,710.77
4110.00	Salary - Administrator	120,740.75	132,917.20		0.00	132,917.20
4110.01	Bonus Administrator	3,500.00	14,250.00		0.00	14,250.00
4140.00	Salaries - Clerical	57,562.50	29,600.00		0.00	29,600.00

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Period Ending: **12/31/2022**
Trial Balance: **T01-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
4150.00	Payroll Services	7,798.66	8,128.77		0.00	8,128.77
4151.00	Data Processing	61,321.23	73,112.88		0.00	73,112.88
4152.00	Bookkeeping p/s	0.00	17,972.00		0.00	17,972.00
4249.00	Postage	5,472.70	1,764.67		0.00	1,764.67
4250.00	Office Supplies & Expense	28,942.16	27,930.33		0.00	27,930.33
4252.00	Tuition & Education	1,523.00	1,792.57		0.00	1,792.57
4253.00	Personal Property Taxes	486.17	372.67		0.00	372.67
4254.00	MA Tax	5,978.00	5,649.00		0.00	5,649.00
4255.00	DONATIONS	319.00	0.00		0.00	0.00
4256.00	Bank Fees	2,729.45	3,959.78		0.00	3,959.78
4258.00	FINES & PENALTIES	0.00	8,520.75		0.00	8,520.75
4261.00	Telephone	24,625.06	27,241.53		0.00	27,241.53
4263.00	CORI Expenses	2,564.09	665.31		0.00	665.31
4275.00	Motor Vehicle	31,343.74	27,291.60		0.00	27,291.60
4278.00	MV Interest	0.00	3,224.72		0.00	3,224.72
4295.00	Advertising - Help Wanted	21,703.96	18,760.70		0.00	18,760.70
4298.00	Advertising - Promotional	9,964.67	7,768.51		0.00	7,768.51
4301.00	License & Dues	9,758.76	8,010.93		(750.00)	7,260.93
				CAIDJE - 1	(750.00)	
4302	Licenses & Dues - Non PR	0.00	0.00		750.00	750.00
				CAIDJE -	750.00	
4332.00	OTHER BENEFITS - DON	0.00	0.00		0.00	0.00
				CAIDJE -	0.00	
4333.00	Employee Benefits - Other	73,476.53	85,103.68		(0.00)	85,103.68
				CAIDJE -	(0.00)	
				CAIDJE -	(0.00)	
4333.20	Employee COVID Testing	75,660.00	175,841.56		0.00	175,841.56
4337.20	Other Benefits-Admin RSC	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
4360.00	Accounting Other	51,875.25	6,063.75		0.00	6,063.75
4370.00	Legal	4,723.16	0.00		0.00	0.00
4374.00	Professional Services	15,926.25	0.00		0.00	0.00
4400.00	Payroll Taxes	292,068.65	277,091.60		0.00	277,091.60
				CAIDJE -	(0.00)	
				CAIDJE -	(0.00)	
4400.02	PAYROLL TAXES - DON	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
4410.00	Group Health Insurance	308,312.08	241,758.47		0.00	241,758.47
				CAIDJE -	(0.00)	
				CAIDJE -	(0.00)	
4410.02	GROUP LIFE & HEALTH INS. - DON	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
4410.20	Payroll Taxes - Admin RSC	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
4415.00	Group Health	35,612.27	0.00		0.00	0.00
4420.00	Insurance - Other	32,160.64	36,899.14		0.00	36,899.14
4421.00	Insurance - Workers Comp	39,763.00	46,116.00		0.00	46,116.00
				CAIDJE -	(0.00)	
				CAIDJE -	(0.00)	
4421.02	WORKERS COMP INS. - DON	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
4423.20	W/Comp - Admin RSC	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
4425.20	Group Health - Admin RSC	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
4430.00	Insurance - Motor Vehicle	8,431.84	0.00		0.00	0.00
4437.00	Interest Working Capital	0.00	623.31		0.00	623.31
4535.00	Rent - Real Estate Affiliate	495,000.00	480,000.00		0.00	480,000.00
4537.00	Rent- Parking	10,650.00	55,595.00		0.00	55,595.00
4538.00	Rent - Leases, Other	3,346.22	3,368.84		0.00	3,368.84
4560.00	Depreciation - Comp Equip	8,917.45	8,296.00		0.00	8,296.00
4565.00	Depreciation - Building Improvements	10,072.14	11,004.70		0.00	11,004.70
4570.00	Depreciation - Equipment	18,984.93	17,070.86		0.00	17,070.86
4580.00	Depreciation - Motor Vehicle	0.00	19,783.00		0.00	19,783.00
5105.00	Salaries - Plant	89,019.80	84,454.80		0.00	84,454.80
5110.00	Purchased Services - Plant	116,666.46	96,187.45		0.00	96,187.45
5115.00	Supplies & Expense - Plant	93,763.40	102,962.78		0.00	102,962.78
5121.00	Electricity	58,796.54	65,453.14		0.00	65,453.14
5122.00	Water	122,754.57	117,031.12		0.00	117,031.12
5124.00	Gas	31,072.35	38,398.14		0.00	38,398.14
5205.00	Salaries - Dietary	248,180.10	247,825.68		0.00	247,825.68
5220.00	Food	144,390.04	170,519.27		0.00	170,519.27
5233.00	Purch Services - Dietician	17,368.00	19,008.00		0.00	19,008.00
5235.00	Supplies, Purch Serv, Repairs- Dietary	26,216.10	36,089.87		0.00	36,089.87
5310.00	Salaries - Laundry	141,477.20	166,945.24		0.00	166,945.24
5330.00	Supplies & Expense - Laundry	5,309.35	7,579.21		0.00	7,579.21
5340.00	Linen & Bedding	2,145.20	4,485.00		0.00	4,485.00
5420.00	Supplies & Expense - Housekeeping	21,082.13	23,582.80		0.00	23,582.80
6020.00	Salary - Dir of Nursing	143,722.48	106,373.81		0.00	106,373.81
6020.10	Bonus - Director of Nurses	17,164.00	16,108.85		0.00	16,108.85
6030.00	Salaries - RN	548,603.18	490,885.78		0.00	490,885.78
6035.00	Purchased Services - RN	0.00	934.02		0.00	934.02
6040.00	Salaries - LPN	705,712.14	809,178.24		0.00	809,178.24
6045.00	Purch Serv - LPN	782.73	5,348.20		0.00	5,348.20
6050.00	Salaries - CNAs	998,173.46	1,089,432.05		0.00	1,089,432.05
6511.00	Medical Director	24,000.00	24,000.00		0.00	24,000.00
6512.00	MDS CONSULTANT	0.00	50,057.84		0.00	50,057.84
6522.00	Nursing Supplies	122,840.28	89,940.99		0.00	89,940.99
6522.20	Nursing Supplies- COVID 19	146,678.09	68,322.68		0.00	68,322.68
6530.00	Pharmacy Consultant	1,650.00	2,898.50		0.00	2,898.50

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Period Ending: **12/31/2022**
Trial Balance: **T01-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
6810.00	Salaries - Social Services	170,928.00	160,605.60		0.00	160,605.60
7021.00	Salaries - Recreational Therapy	93,629.08	95,381.06		0.00	95,381.06
7022.00	Purchased Services - Recreation Therapy	6,890.36	6,902.24		0.00	6,902.24
7023.00	Supplies & Expense - Recreation Therapy	12,264.79	12,578.86		0.00	12,578.86
7825.02	Pharmacy Expense - Part A	100,644.87	108,195.45		0.00	108,195.45
7825.03	Pharmacy Expense - Medicaid	2,124.77	10,889.58		0.00	10,889.58
7825.08	Pharmacy Expense - HMO	7,702.22	6,112.65		0.00	6,112.65
7826.02	I.V. Therapy Expense - Part A	3,978.44	632.30		0.00	632.30
7826.03	I.V. Therapy Expense - Medicaid	251.61	855.33		0.00	855.33
7826.08	I.V. Therapy Expense - HMO	779.72	0.00		0.00	0.00
7827.02	Med/Surg Supp Exp - Part A	6,920.06	5,617.81		0.00	5,617.81
7827.03	Med/Surg Supp Exp - Medicaid	2,387.66	(558.20)		0.00	(558.20)
7830.02	Laboratory Expense - Part A	28,347.16	27,559.30		0.00	27,559.30
7830.08	Laboratory Expense - HMO	1,964.41	1,708.30		0.00	1,708.30
7832.02	Radiology Expense - Part A	8,439.43	12,806.83		0.00	12,806.83
7832.08	Radiology Expense - HMO	746.01	181.92		0.00	181.92
7841.00	Oxygen - House Account	6,406.55	4,702.86		0.00	4,702.86
7841.02	Oxygen Expense - Part A	0.00	481.96		0.00	481.96
7841.03	Oxygen Expense - Medicaid	558.00	31.00		0.00	31.00
7841.08	Oxygen Expense - HMO	0.00	389.97		0.00	389.97
7842.74	Purchased Service - PT	87,992.05	192,692.36		(124,647.00)	68,045.36
				CAIDJE -	(124,647.00)	
7843.00	Purchased Service - OT	121,600.20	184,620.23		0.00	184,620.23
				CAIDJE - 4	(0.00)	
7843.74	Purchased Services Speech Therapy	26,359.43	33,735.93		0.00	33,735.93
				CAIDJE -	(0.00)	
7846.00	Rehab Supplies	3,206.45	2,492.40		0.00	2,492.40
7853.02	Ambulance - Part A	5,765.21	5,204.60		0.00	5,204.60
7900.00	INDIRECT THERAPY CONSULTANTS	85,027.00	0.00		124,647.00	124,647.00
				CAIDJE - 4	124,647.00	
8000.00	User Fee	361,415.57	338,930.54		0.00	338,930.54
8010.00	Bad Debt Expense	121,318.09	0.00		0.00	0.00
Subtotal : None		(99,442.91)	(251,985.00)		0.00	(251,985.00)
Total [P&L] P&L		(99,442.91)	(251,985.00)		0.00	(251,985.00)
Sum of Account Groups		0.00	0.00		0.00	0.00

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

Account	Description	CAID 12/31/2022	PP-1 12/31/2021
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
1010.00	Cash - Operating	628.64	2,087.03
1030.00	Petty Cash	0.00	200.00
Subtotal : None		628.64	2,287.03
Total [S6L1.1C1]	Cash and Cash Equivalents	628.64	2,287.03
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A/ R Self-Pay Patients (Private)]			
1061.00	A/R - Private	187,046.07	254,295.00
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		187,046.07	254,295.00
Subgroup : [S6L1.5C1A/r Medicare Non Managed Care]			
1062.00	A/R - Medicare Part A	173,202.72	136,550.05
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		173,202.72	136,550.05
Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care]			
1063.00	A/R - Medicaid	252,359.73	247,718.29
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care		252,359.73	247,718.29
Subgroup : None			
Subtotal : None		0.00	0.00
Total [S6L1.5C1]	Payer Accounts Receivable	612,608.52	638,563.34
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
1140.00	Reserve for Bad Debt	(29,000.00)	(52,000.00)
Subtotal : None		(29,000.00)	(52,000.00)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(29,000.00)	(52,000.00)
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
1280.00	Prepaid Insurance	6,842.48	8,743.48
Subtotal : None		6,842.48	8,743.48
Total [S6L1.13C1]	Prepaid Insurance	6,842.48	8,743.48
Group : [S6L2.3C1]	Improvements - Cost		
Subgroup : [S6L2.3C1Building Improvements]			
1611.00	Building Improvements	582,962.62	215,636.10
Subtotal [S6L2.3C1A] Building Improvements		582,962.62	215,636.10
Subgroup : [S6L2.3C1A/D Building Improvements]			

1612.00	Accum Depreciation - Building Improv	(106,801.76)	(95,797.06)
Subtotal [S6L2.3C1D] A/D Building Improvements		(106,801.76)	(95,797.06)
Total [S6L2.3C1] Improvements - Cost		476,160.86	119,839.04
Group : [S6L2.4C1] Equipment			
Subgroup : [S6L2.4C1] Equipment Cost			
1651.00	Equipment	464,711.55	450,493.19
1653.00	Computer Equipment	72,247.95	87,762.88
Subtotal [S6L2.4C1A] Equipment Cost		536,959.50	538,256.07
Subgroup : [S6L2.4C1A/D] Equipment			
1652.00	Accum Depreciation - Equipment	(403,292.59)	(386,221.73)
1654.00	Accum Depreciation - Comp Equip	(56,999.14)	(66,454.31)
Subtotal [S6L2.4C1b] A/D Equipment		(460,291.73)	(452,676.04)
Total [S6L2.4C1] Equipment		76,667.77	85,580.03
Group : [S6L2.5C1] Software/Limited Life Assets			
Subgroup : [S6L2.5C1] Software Cost			
1711.00	Software	80,662.52	69,951.52
Subtotal [S6L2.5C1A] Software Cost		80,662.52	69,951.52
Subgroup : [S6L2.5C1A/D] Software			
1712.00	Accum Depr - Software	(69,951.52)	(69,951.52)
Subtotal [S6L2.5C1B] A/D Software		(69,951.52)	(69,951.52)
Total [S6L2.5C1] Software/Limited Life Assets		10,711.00	0.00
Group : [S6L2.6C1] Motor Vehicle - Cost			
Subgroup : [S6L2.6C1] Motor Vehicle Cost			
1701.00	Motor Vehicles	94,882.00	47,553.00
Subtotal [S6L2.6C1A] Motor Vehicle Cost		94,882.00	47,553.00
Subgroup : [S6L2.6C1A/D] Motor Vehicles			
1702.00	Accum Depr - Motor Vehicles	(35,533.00)	(47,553.00)
Subtotal [S6L2.6C1B] A/D Motor Vehicles		(35,533.00)	(47,553.00)
Total [S6L2.6C1] Motor Vehicle - Cost		59,349.00	0.00
Group : [S6L5.1C1] Trade Payable			
Subgroup : None			
2020.00	Accounts Payable	(298,404.87)	(307,638.36)
2044.00	User Fee Payable	(81,101.40)	(90,792.33)
Subtotal : None		(379,506.27)	(398,430.69)
Total [S6L5.1C1] Trade Payable		(379,506.27)	(398,430.69)
Group : [S6L5.2C1] Accrued Expenses			
Subgroup : None			
2030.00	Accrued Expenses	(35,497.00)	(19,966.00)

2032.00	Accrued Health Insurance	(93,395.42)	(72,904.62)
Subtotal : None		(128,892.42)	(92,870.62)
Total [S6L5.2C1]	Accrued Expenses	(128,892.42)	(92,870.62)

Group : [S6L5.3C1] Due to Insurance Payers**Subgroup : [S6L5.3C1] Due Medicare Actual**

2048.20	Medicare Care Act	0.00	(79,668.48)
2048.50	Medicare 2% Reserve	(8,220.69)	0.00
Subtotal [S6L5.3C1E] Due Medicare Actual		(8,220.69)	(79,668.48)

Total [S6L5.3C1]	Due to Insurance Payers	(8,220.69)	(79,668.48)
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Group : [S6L5.6C1] Long Term Debt, Current Portion-Banks, Mortgages, Other**Subgroup : None**

2150.00	Line of Credit	(0.01)	0.00
2152.00	Short Term Fin.-Insurance	(12,388.00)	0.00
2153.00	Short term financing liability	12,388.00	0.00
2170.00	Bank Loan #1	(65,360.31)	0.00

Subtotal : None		(65,360.32)	0.00
Total [S6L5.6C1]	Long Term Debt, Current Portion-Banks	(65,360.32)	0.00

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

2190.00	Accrued Salaries	(143,666.00)	(132,503.00)
2191.00	Accrued Vacation	(157,922.00)	(157,753.00)
Subtotal [S6L5.7C1A] Accrued Salaries		(301,588.00)	(290,256.00)

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

2214.00	Accrued Payroll Taxes	(26,753.00)	(26,607.00)
2261.00	State Income Tax Payable	(456.00)	(456.00)
Subtotal [S6L5.7C1C] Accrued Payroll Taxes Payable		(27,209.00)	(27,063.00)

Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	(328,797.00)	(317,319.00)
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Group : [S6L5.10C1] Other Current Liabilities**Subgroup : None**

2028.00	Pre Current Cash	(58.05)	(1,031.28)
Subtotal : None		(58.05)	(1,031.28)
Total [S6L5.10C1]	Other Current Liabilities	(58.05)	(1,031.28)

Group : [S6L6.2C1] Due to Related Parties, Subsidiaries & Affiliates**Subgroup : None**

2111.00	Due to Officer	0.00	290,508.42
Subtotal : None		0.00	290,508.42
Total [S6L6.2C1]	Due to Related Parties, Subsidiaries &	0.00	290,508.42

Group : [S6L8B.3C1] Capital Contributions During the Year**Subgroup : None**

2620.00	Capital Stock	(1,000.00)	(1,000.00)
2635.00	Additional Paid-In-Capital	(1,086,183.04)	(1,086,183.04)

2650.00	Retained Earnings	882,981.77	370,174.68
Subtotal : None		(204,201.27)	(717,008.36)
Total [S6L8B.3C1]	Capital Contributions During the Year	(204,201.27)	(717,008.36)
Group : [S6L8B.5C1] Proprietor/Partnership Drawaings			
Subgroup : None			
2625.00	Distributions	153,052.75	612,250.00
Subtotal : None		153,052.75	612,250.00
Total [S6L8B.5C1]	Proprietor/Partnership Drawaings	153,052.75	612,250.00
Group : [S2L1.1C1] Private Pay			
Subgroup : None			
3021.00	Revenue - Private	(1,047,304.25)	(1,234,650.00)
Subtotal : None		(1,047,304.25)	(1,234,650.00)
Total [S2L1.1C1]	Private Pay	(1,047,304.25)	(1,234,650.00)
Group : [S2L1.4C1] Medicare-Fee-For-Service			
Subgroup : None			
3022.00	Revenue - Medicare A	(2,261,184.58)	(1,816,917.76)
3022.19	Revenue Medicare PDPM	18,299.95	31,612.25
Subtotal : None		(2,242,884.63)	(1,785,305.51)
Total [S2L1.4C1]	Medicare-Fee-For-Service	(2,242,884.63)	(1,785,305.51)
Group : [S2L1.5C1] Medicare Managed Care (Part C)			
Subgroup : None			
3030.00	Revenue - HMO	(56,714.32)	(127,270.68)
Subtotal : None		(56,714.32)	(127,270.68)
Total [S2L1.5C1]	Medicare Managed Care (Part C)	(56,714.32)	(127,270.68)
Group : [S2L1.6C1] MassHealth Fee-for-Service			
Subgroup : None			
3023.00	Revenue - Medicaid	(1,625,944.09)	(2,617,174.67)
Subtotal : None		(1,625,944.09)	(2,617,174.67)
Total [S2L1.6C1]	MassHealth Fee-for-Service	(1,625,944.09)	(2,617,174.67)
Group : [S2L1.12C1] Medicaid Patient Paid Amount			
Subgroup : None			
3022.60	MA Medicaid Resource RSC	(624,081.00)	0.00
Subtotal : None		(624,081.00)	0.00
Total [S2L1.12C1]	Medicaid Patient Paid Amount	(624,081.00)	0.00
Group : [S2L1.14C1] Veterans & Other Public			
Subgroup : None			
3026.00	Revenue - Hospice	(1,216,479.37)	(818,603.27)
Subtotal : None		(1,216,479.37)	(818,603.27)
Total [S2L1.14C1]	Veterans & Other Public	(1,216,479.37)	(818,603.27)
Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service			
Subgroup : None			
3725.02	Pharmacy - Part A	(213,942.82)	(166,668.98)

3725.08	Pharmacy - HMO	(12,225.30)	(13,446.58)
3726.02	I.V. Therapy - Part A	(897.94)	(19,479.88)
3727.02	Med/Surg Supplies - Part A	0.00	(754.50)
3727.08	Med/Surg Supplies - HMO	0.00	(3,125.28)
3730.02	Laboratory - Part A	(59,057.04)	(55,690.90)
3730.08	Laboratory - HMO	(3,416.60)	(3,795.74)
3732.02	Radiology - Part A	(17,519.42)	(12,299.90)
3732.08	Radiology - HMO	(1,143.78)	(1,492.02)
3741.02	Med/Surg Oxygen	(963.92)	0.00
3742.08	Physical Therapy - HMO	(8,070.00)	(20,530.00)
3742.12	Physical Therapy Part A Evaluation	(429,440.64)	(343,122.14)
3742.15	Physical Therapy Part B Evaluation	(121,184.84)	(53,389.80)
3743.02	Occupational Therapy - Part A	(437,430.00)	(358,794.70)
3743.08	Occupational Therapy - HMO	(9,450.00)	(23,450.00)
3743.12	Occupational Therapy Eval - Part A	(25,934.04)	(27,834.20)
3743.15	Occup Therapy - Eval Part B	(6,788.74)	(4,138.58)
3743.18	OT Eval - HMO	(510.00)	(6,035.00)
3743.25	Occup Therapy Part B	(53,524.04)	(41,915.22)
3744.02	Speech/ Lang Path - Part A	(61,431.74)	(53,631.36)
3744.08	Speech Therapy - HMO	(280.00)	(8,890.00)
3744.12	Speech/Lang Eval Part A	(12,078.58)	(18,118.04)
3744.15	Speech/Lang Eval Part B	(23,585.48)	(22,129.44)
3744.18	ST Eval - HMO	(85.00)	(340.00)
3802.00	Contractual Adj - Part A	1,285,333.83	1,056,375.82
3805.00	Contractual Adj - Part B	121,623.23	69,996.27
3808.00	Contractual Adj - HMO	36,710.77	83,331.47
Subtotal : None		(55,292.09)	(49,368.70)
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(55,292.09)	(49,368.70)

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

Subgroup : None

3022.20	Medicare Cares Act	(79,668.48)	(309,046.44)
3191.00	State Grant Revenue	(348,521.99)	(128,547.00)
Subtotal : None		(428,190.47)	(437,593.44)
Total [S2L3.2C1]	Endowment & Other Non Recoverabl	(428,190.47)	(437,593.44)

Group : [S2L3.5C1] Recovery of Bad Debts

Subgroup : None

3160.01	BAD DEBT RECOVERY PRIVATE	(45,653.72)	0.00
Subtotal : None		(45,653.72)	0.00
Total [S2L3.5C1]	Recovery of Bad Debts	(45,653.72)	0.00

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

Subgroup : None

3170.00	Prior Year Revenue	60,289.40	2,063.44
Subtotal : None		60,289.40	2,063.44
Total [S2L3.6C1]	Prior Year Retroactive Revenue	60,289.40	2,063.44

Group : [S2L3.7C1] Interest Income

Subgroup : None

3180.00	Interest Income	(34.63)	(1.54)
Subtotal : None		(34.63)	(1.54)
Total [S2L3.7C1]	Interest Income	(34.63)	(1.54)

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

Subgroup : None

3190.00	Other Income	0.00	(8,067.59)
Subtotal : None		0.00	(8,067.59)
Total [S2L3.9C1]	Administrative & General Recoverable	0.00	(8,067.59)

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

Subgroup : None

6020.00	Salary - Dir of Nursing	106,373.81	143,722.48
6020.10	Bonus - Director of Nurses	16,108.85	17,164.00
Subtotal : None		122,482.66	160,886.48
Total [S3L1.1C1]	Director of Nurses Salary	122,482.66	160,886.48

Group : [S3L1.7C1] Registered Nurses Salaries

Subgroup : None

6030.00	Salaries - RN	490,885.78	548,603.18
Subtotal : None		490,885.78	548,603.18
Total [S3L1.7C1]	Registered Nurses Salaries	490,885.78	548,603.18

Group : [S3L1.11C1] Registered Nurses Purchased Service Temporary Agency Staff

Subgroup : None

6035.00	Purchased Services - RN	934.02	0.00
Subtotal : None		934.02	0.00
Total [S3L1.11C1]	Registered Nurses Purchased Service	934.02	0.00

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

Subgroup : None

6040.00	Salaries - LPN	809,178.24	705,712.14
Subtotal : None		809,178.24	705,712.14
Total [S3L1.12C1]	Licensed Practical Nurses Salary	809,178.24	705,712.14

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

Subgroup : None

6045.00	Purch Serv - LPN	5,348.20	782.73
Subtotal : None		5,348.20	782.73
Total [S3L1.16C1]	Licensed Practical Nurses Purchased	5,348.20	782.73

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

Subgroup : None

6050.00	Salaries - CNAs	1,089,432.05	998,173.46
Subtotal : None		1,089,432.05	998,173.46
Total [S3L1.17C1]	Certified Nurses Aides Salaries	1,089,432.05	998,173.46

Group : [S3L2.1C1] Administration Salaries

Subgroup : [S3L2.1C1] Administrator Salaries

4110.00	Salary - Administrator	132,917.20	120,740.75
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4110.01	Bonus Administrator	14,250.00	3,500.00
Subtotal [S3L2.1C1A] Administrator Salaries		147,167.20	124,240.75
Subgroup : None			
Subtotal : None		0.00	0.00
Total [S3L2.1C1] Administration Salaries		147,167.20	124,240.75
Group : [S3L2.7C1] Clerical Staff Salaries			
Subgroup : None			
4140.00	Salaries - Clerical	29,600.00	57,562.50
Subtotal : None		29,600.00	57,562.50
Total [S3L2.7C1] Clerical Staff Salaries		29,600.00	57,562.50
Group : [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping Services			
Subgroup : None			
4150.00	Payroll Services	8,128.77	7,798.66
4151.00	Data Processing	73,112.88	61,321.23
4152.00	Bookkeeping p/s	17,972.00	0.00
Subtotal : None		99,213.65	69,119.89
Total [S3L2.11C1] Electronic Data Processing, Payroll &		99,213.65	69,119.89
Group : [S3L2.12C1] Office Supplies			
Subgroup : None			
4249.00	Postage	1,764.67	5,472.70
4250.00	Office Supplies & Expense	27,930.33	28,942.16
4254.00	MA Tax	5,649.00	5,978.00
4256.00	Bank Fees	3,959.78	2,729.45
4263.00	CORI Expenses	665.31	2,564.09
Subtotal : None		39,969.09	45,686.40
Total [S3L2.12C1] Office Supplies		39,969.09	45,686.40
Group : [S3L2.13C1] Telecommunications (e.g. Internet & Phone)			
Subgroup : None			
4261.00	Telephone	27,241.53	24,625.06
Subtotal : None		27,241.53	24,625.06
Total [S3L2.13C1] Telecommunications (e.g. Internet & P		27,241.53	24,625.06
Group : [S3L2.16C1] Advertising: Help Wanted			
Subgroup : None			
4295.00	Advertising - Help Wanted	18,760.70	21,703.96
Subtotal : None		18,760.70	21,703.96
Total [S3L2.16C1] Advertising: Help Wanted		18,760.70	21,703.96
Group : [S3L2.17C1] Licenses & Dues: Patient Care Related Portion			
Subgroup : None			
4301.00	License & Dues	7,260.93	9,758.76
Subtotal : None		7,260.93	9,758.76
Total [S3L2.17C1] Licenses & Dues: Patient Care Related		7,260.93	9,758.76
Group : [S3L2.19C1] Accounting Services (not related to Appeals)			

Subgroup : None			
4360.00	Accounting Other	6,063.75	51,875.25
Subtotal : None		6,063.75	51,875.25
Total [S3L2.19C1]	Accounting Services (not related to Ap	6,063.75	51,875.25

Group : [S3L2.20C1] Insurance: Malpractice & General Liability			
Subgroup : None			
4420.00	Insurance - Other	36,899.14	32,160.64
Subtotal : None		36,899.14	32,160.64
Total [S3L2.20C1]	Insurance: Malpractice & General Liab	36,899.14	32,160.64

Group : [S3L2.22C1] Other A & G Expenses			
Subgroup : None			
4255.00	DONATIONS	0.00	319.00
4374.00	Professional Services	0.00	15,926.25
Subtotal : None		0.00	16,245.25
Total [S3L2.22C1]	Other A & G Expenses	0.00	16,245.25

Group : [S3L2B.1C1] Advertising Marketing			
Subgroup : None			
4298.00	Advertising - Promotional	7,768.51	9,964.67
Subtotal : None		7,768.51	9,964.67
Total [S3L2B.1C1]	Advertising Marketing	7,768.51	9,964.67

Group : [S3L2B.2C1] Licenses & Dues Not Patient Related to Resident Care			
Subgroup : None			
4302	Licenses & Dues - Non PR	750.00	0.00
Subtotal : None		750.00	0.00
Total [S3L2B.2C1]	Licenses & Dues Not Patient Related t	750.00	0.00

Group : [S3L2B.6C1] Legal: Other			
Subgroup : None			
4370.00	Legal	0.00	4,723.16
Subtotal : None		0.00	4,723.16
Total [S3L2B.6C1]	Legal: Other	0.00	4,723.16

Group : [S3L2B.10C1] Interest on Working Capital			
Subgroup : None			
4437.00	Interest Working Capital	623.31	0.00
Subtotal : None		623.31	0.00
Total [S3L2B.10C1]	Interest on Working Capital	623.31	0.00

Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest			
Subgroup : None			
4258.00	FINES & PENALTIES	8,520.75	0.00
Subtotal : None		8,520.75	0.00
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including I	8,520.75	0.00

Group : [S3L2B.14C1] Bad Debt Expenses			
Subgroup : None			

8010.00	Bad Debt Expense	0.00	121,318.09
Subtotal : None		0.00	121,318.09
Total [S3L2B.14C1]	Bad Debt Expenses	0.00	121,318.09

Group : [S3L2B.15C1] User Fee Assessment

Subgroup : None

8000.00	User Fee	338,930.54	361,415.57
Subtotal : None		338,930.54	361,415.57
Total [S3L2B.15C1]	User Fee Assessment	338,930.54	361,415.57

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

Subgroup : None

5105.00	Salaries - Plant	84,454.80	89,019.80
Subtotal : None		84,454.80	89,019.80
Total [S3L3.5C1]	Plant Operations: Salaires	84,454.80	89,019.80

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

Subgroup : None

5110.00	Purchased Services - Plant	96,187.45	116,666.46
Subtotal : None		96,187.45	116,666.46
Total [S3L3.8C1]	Plant Operations: Purchased Service	96,187.45	116,666.46

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

Subgroup : None

5115.00	Supplies & Expense - Plant	102,962.78	93,763.40
Subtotal : None		102,962.78	93,763.40
Total [S3L3.9C1]	Plant Operations: Supplies & Expense	102,962.78	93,763.40

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

Subgroup : None

5121.00	Electricity	65,453.14	58,796.54
5122.00	Water	117,031.12	122,754.57
5124.00	Gas	38,398.14	31,072.35
Subtotal : None		220,882.40	212,623.46
Total [S3L3.10C1]	Plant Operatins: Utilities	220,882.40	212,623.46

Group : [S3L3.16C1] Dietician: Purchased Service

Subgroup : None

5233.00	Purch Services - Dietician	19,008.00	17,368.00
Subtotal : None		19,008.00	17,368.00
Total [S3L3.16C1]	Dietician: Purchased Service	19,008.00	17,368.00

Group : [S3L3.18C1] Dietary: Salaries

Subgroup : None

5205.00	Salaries - Dietary	247,825.68	248,180.10
Subtotal : None		247,825.68	248,180.10
Total [S3L3.18C1]	Dietary: Salaries	247,825.68	248,180.10

Group : [S3L3.21C1] Dietary: Food

Subgroup : None

5220.00	Food	170,519.27	144,390.04
Subtotal : None		170,519.27	144,390.04
Total [S3L3.21C1]	Dietary: Food	170,519.27	144,390.04
Group : [S3L3.22C1] Dietary: Purchased Service			
Subgroup : None			
5235.00	Supplies, Purch Serv, Repairs- Dietary	36,089.87	26,216.10
Subtotal : None		36,089.87	26,216.10
Total [S3L3.22C1]	Dietary: Purchased Service	36,089.87	26,216.10
Group : [S3L3.24C1] Housekeeping / Laundry: Salaries			
Subgroup : [S3L3.24C1] Laundry Salaries			
5310.00	Salaries - Laundry	166,945.24	141,477.20
Subtotal [S3L3.24C1] Laundry Salaries		166,945.24	141,477.20
Subgroup : None			
Subtotal : None		0.00	0.00
Total [S3L3.24C1]	Housekeeping / Laundry: Salaries	166,945.24	141,477.20
Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense			
Subgroup : [S3L3.28C1] Housekeeping Supplies & Expenses			
5420.00	Supplies & Expense - Housekeeping	23,582.80	21,082.13
Subtotal [S3L3.28C1] Housekeeping Supplies & Expenses		23,582.80	21,082.13
Subgroup : [S3L3.28C1] Laundry Supplies & Expense			
5330.00	Supplies & Expense - Laundry	7,579.21	5,309.35
Subtotal [S3L3.28C1] Laundry Supplies & Expense		7,579.21	5,309.35
Subgroup : None			
Subtotal : None		0.00	0.00
Total [S3L3.28C1]	Housekeeping / Laundry: Supplies & Expense	31,162.01	26,391.48
Group : [S3L3.29C1] Housekeeping / Laundry: Linen & Bedding			
Subgroup : None			
5340.00	Linen & Bedding	4,485.00	2,145.20
Subtotal : None		4,485.00	2,145.20
Total [S3L3.29C1]	Housekeeping / Laundry: Linen & Bedding	4,485.00	2,145.20
Group : [S3L3.43C1] MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			
Subgroup : [S3L3.43C1] MDS Purchase Service			
6512.00	MDS CONSULTANT	50,057.84	0.00
Subtotal [S3L3.43C1] MDS Purchase Service		50,057.84	0.00
Total [S3L3.43C1]	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	50,057.84	0.00
Group : [S3L3.48C1] Social Service Worker: Salaries			
Subgroup : None			
6810.00	Salaries - Social Services	160,605.60	170,928.00
Subtotal : None		160,605.60	170,928.00
Total [S3L3.48C1]	Social Service Worker: Salaries	160,605.60	170,928.00

Group : [S3L3.59C1] Indirect Restorative Therapy: Consultants

Subgroup : None

7900.00	INDIRECT THERAPY CONSULTANTS	124,647.00	0.00
Subtotal : None		124,647.00	0.00
Total [S3L3.59C1]	Indirect Restorative Therapy: Consultants	124,647.00	0.00

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

Subgroup : None

7842.74	Purchased Service - PT	68,045.36	140,032.05
7843.00	Purchased Service - OT	184,620.23	148,012.20
7843.74	Purchased Services Speech Therapy	33,735.93	32,934.43
Subtotal : None		286,401.52	320,978.68
Total [S3L3.62C1]	Direct Restorative Therapy: Consultants	286,401.52	320,978.68

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

Subgroup : None

7021.00	Salaries - Recreational Therapy	95,381.06	93,629.08
Subtotal : None		95,381.06	93,629.08
Total [S3L3.64C1]	Recreational Therapy/Activities: Salaries	95,381.06	93,629.08

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

Subgroup : None

7022.00	Purchased Services - Recreation Therapy	6,902.24	6,890.36
Subtotal : None		6,902.24	6,890.36
Total [S3L3.67C1]	Recreational Therapy/Activities: Purchased Service	6,902.24	6,890.36

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

Subgroup : None

7023.00	Supplies & Expense - Recreation Therapy	12,578.86	12,264.79
Subtotal : None		12,578.86	12,264.79
Total [S3L3.68C1]	Recreational Therapy/Activities: Supplies & Expenses	12,578.86	12,264.79

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

Subgroup : None

4275.00	Motor Vehicle	27,291.60	31,343.74
4278.00	MV Interest	3,224.72	0.00
4430.00	Insurance - Motor Vehicle	0.00	8,431.84
Subtotal : None		30,516.32	39,775.58
Total [S3L3.78C1]	Travel: Motor Vehicle Expense	30,516.32	39,775.58

Group : [S3L3.79C1] Variable Other Required Education

Subgroup : None

4252.00	Tuition & Education	1,792.57	1,523.00
Subtotal : None		1,792.57	1,523.00
Total [S3L3.79C1]	Variable Other Required Education	1,792.57	1,523.00

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

Subgroup : None

6511.00	Medical Director	24,000.00	24,000.00
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Subtotal : None		24,000.00	24,000.00
Total [S3L3.82C1]	Physician Services: Medical Director	24,000.00	24,000.00

Group : [S3L3.87C1] Legend Drugs

Subgroup : None

7825.02	Pharmacy Expense - Part A	108,195.45	100,644.87
7825.03	Pharmacy Expense - Medicaid	10,889.58	2,124.77
7825.08	Pharmacy Expense - HMO	6,112.65	7,702.22
7826.02	I.V. Therapy Expense - Part A	632.30	3,978.44
7826.03	I.V. Therapy Expense - Medicaid	855.33	251.61
7826.08	I.V Therapy Expense - HMO	0.00	779.72
7827.02	Med/Surg Supp Exp - Part A	5,617.81	6,920.06
7827.03	Med/Surg Supp Exp - Medicaid	(558.20)	2,387.66
7830.02	Laboratory Expense - Part A	27,559.30	28,347.16
7830.08	Laboratory Expense - HMO	1,708.30	1,964.41
7832.02	Radiology Expense - Part A	12,806.83	8,439.43
7832.08	Radiology Expense - HMO	181.92	746.01
7841.00	Oxygen - House Account	4,702.86	6,406.55
7841.02	Oxygen Expense - Part A	481.96	0.00
7841.03	Oxygen Expense - Medicaid	31.00	558.00
7841.08	Oxygen Expense - HMO	389.97	0.00
7853.02	Ambulance - Part A	5,204.60	5,765.21

Subtotal : None		184,811.66	177,016.12
Total [S3L3.87C1]	Legend Drugs	184,811.66	177,016.12

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

Subgroup : None

6522.00	Nursing Supplies	89,940.99	122,840.28
6522.20	Nursing Supplies- COVID 19	68,322.68	146,678.09
7846.00	Rehab Supplies	2,492.40	3,206.45

Subtotal : None		160,756.07	272,724.82
Total [S3L3.89C1]	House Supplies Not Resold	160,756.07	272,724.82

Group : [S3L3.92C1] Pharmacy Consultant

Subgroup : None

6530.00	Pharmacy Consultant	2,898.50	1,650.00
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Subtotal : None		2,898.50	1,650.00
Total [S3L3.92C1]	Pharmacy Consultant	2,898.50	1,650.00

Group : [S3L4.1C1] Depreciaton

Subgroup : [S3L4.1C1]Improvements Depreciation

4565.00	Depreciation - Building Improvements	11,004.70	10,072.14
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Subtotal [S3L4.1C1B] Improvements Depreciation		11,004.70	10,072.14
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Subgroup : [S3L4.1C1]Equipment Depreciation

4560.00	Depreciation - Comp Equip	8,296.00	8,917.45
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4570.00	Depreciation - Equipment	17,070.86	18,984.93
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Subtotal [S3L4.1C1C] Equipment Depreciation		25,366.86	27,902.38
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Subgroup : [S3L4.1C1]Motor Vehicle Depreciation

4580.00	Depreciation - Motor Vehicle	19,783.00	0.00
Subtotal [S3L4.1C1E]	Motor Vehicle Depreciation	19,783.00	0.00
Total [S3L4.1C1]	Depreciaton	56,154.56	37,974.52
Group : [S3L4.10C1] Personal Property Tax Expense-SNF-CR			
Subgroup : None			
4253.00	Personal Property Taxes	372.67	486.17
Subtotal : None		372.67	486.17
Total [S3L4.10C1]	Personal Property Tax Expense-SNF-C	372.67	486.17
Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR			
Subgroup : None			
4538.00	Rent - Leases, Other	3,368.84	3,346.22
Subtotal : None		3,368.84	3,346.22
Total [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR	3,368.84	3,346.22
Group : [S3L4.14C1] Real Poperty Rent Expense-SNF-CR			
Subgroup : None			
4535.00	Rent - Real Estate Affiliate	480,000.00	495,000.00
4537.00	Rent- Parking	55,595.00	10,650.00
Subtotal : None		535,595.00	505,650.00
Total [S3L4.14C1]	Real Poperty Rent Expense-SNF-CR	535,595.00	505,650.00
Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
4410.00	Group Health Insurance	241,758.47	308,312.08
4415.00	Group Health	0.00	35,612.27
Subtotal : None		241,758.47	343,924.35
Total [CLA-53.01]	LA-Group Health/Life	241,758.47	343,924.35
Group : [CLA-53.02] LA-Employee Pensions			
Subgroup : None			
4333.00	Employee Benefits - Other	85,103.68	73,476.53
Subtotal : None		85,103.68	73,476.53
Total [CLA-53.02]	LA-Employee Pensions	85,103.68	73,476.53
Group : [CLA-53.03] LA-Employee Benefits			
Subgroup : None			
4333.20	Employee COVID Testing	175,841.56	75,660.00
Subtotal : None		175,841.56	75,660.00
Total [CLA-53.03]	LA-Employee Benefits	175,841.56	75,660.00
Group : [CLA-53.04] LA-Payroll Taxes			
Subgroup : None			
4400.00	Payroll Taxes	277,091.60	292,068.65
Subtotal : None		277,091.60	292,068.65
Total [CLA-53.04]	LA-Payroll Taxes	277,091.60	292,068.65
Group : [CLA-53.05] LA-Workers Comp			

Subgroup : None

4421.00

Insurance - Workers Comp

46,116.00

39,763.00

Subtotal : None

46,116.00

39,763.00

Total [CLA-53.05]

LA-Workers Comp

46,116.00

39,763.00

NET (INCOME) LOSS

0.00

0.00

Sum of Account Groups

0.00

0.00

Tickmarks

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