

Client: **A443694 - Catholic Memorial Home, Inc.**
Engagement: **MDMC 2022 - Catholic Memorial Home, Inc**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	PP-1 12/31/2021	FS 12/31/2022	JE Ref #	CAIDJE 12/31/2022	CAID 12/31/2022
Group : [1]	Trial Balance					
Subgroup : [1]	Balance Sheet					
10-00-00-10210	Checking Residents Fund	0.00	76,024.18		0.00	76,024.18
10-00-00-10400	Checking A/P Baycoast	0.00	5,690,270.98		0.00	5,690,270.98
10-00-00-10410	Checking P/R Baycoast	0.00	82,304.72		0.00	82,304.72
10-00-00-10420	Holding Baycoast	0.00	5,109,903.19		0.00	5,109,903.19
10-00-00-10430	Savings Baycoast	0.00	38,410.75		0.00	38,410.75
10-00-00-10500	Petty Cash	0.00	1,000.00		0.00	1,000.00
10-00-00-10505	Petty Cash Activities	0.00	500.00		0.00	500.00
10-00-00-10620	Beneficial Interest In Perpetual Trusts	0.00	3,151,777.00		0.00	3,151,777.00
10-00-00-11000	A/R Advanced Billed	0.00	619.46		0.00	619.46
10-00-00-11100	A/R Private	0.00	187,335.00		0.00	187,335.00
10-00-00-11150	A/R Pending Medicaid	0.00	305,844.53		0.00	305,844.53
10-00-00-11200	A/R Medicare	0.00	93,930.14		0.00	93,930.14
10-00-00-11210	A/R Medicare B	0.00	48,372.51		0.00	48,372.51
10-00-00-11300	A/R Medicaid	0.00	871,379.98		0.00	871,379.98
10-00-00-11320	A/R Hospice, Respite	0.00	145,103.50		0.00	145,103.50
10-00-00-11400	A/R Sco & Pace	0.00	349,070.25		0.00	349,070.25
10-00-00-11410	A/R Swh Prepayments	0.00	(208,736.44)		0.00	(208,736.44)
10-00-00-11500	A/R Comm Insurance	0.00	64,578.52		0.00	64,578.52
10-00-00-11700	A/R Other	0.00	12,202.25		0.00	12,202.25
10-00-00-11750	A/R Refunds	0.00	651.91		0.00	651.91
10-00-00-11800	Reserve For Bad Debt	0.00	(144,122.51)		0.00	(144,122.51)
10-00-00-12020	Due To/From MAR	0.00	2,395,203.44		0.00	2,395,203.44
10-00-00-12030	Due To/From MAD	0.00	1,023,877.23		0.00	1,023,877.23
10-00-00-12040	Due To/From OLH	0.00	1,874,632.54		0.00	1,874,632.54
10-00-00-12050	Due To/From SHH	0.00	886.38		0.00	886.38
10-00-00-12080	Due To/From CMR	0.00	475.01		0.00	475.01
10-00-00-12090	Due To/From DHFO	0.00	1,412,065.32		0.00	1,412,065.32
10-00-00-15100	Supplies Inventory-Medical	0.00	29,877.67		0.00	29,877.67
10-00-00-15200	Supplies Inventory-Dietary	0.00	7,960.23		0.00	7,960.23
10-00-00-16000	Prepaid Workmen'S Comp	0.00	58,369.50		0.00	58,369.50
10-00-00-16020	Prepaid Health Insurance	0.00	30,189.22		0.00	30,189.22
10-00-00-16030	Prepaid Expenses Other	0.00	13,522.25		0.00	13,522.25
10-00-00-17000	Land	0.00	390,314.99		0.00	390,314.99
10-00-00-17030	Land Improvements	0.00	635,701.88		0.00	635,701.88
10-00-00-17040	Land - 2618 Highland Ave	0.00	323,089.31		0.00	323,089.31
10-00-00-17050	Cmh - Garage 2618 Highland Avenue	0.00	26,196.42		0.00	26,196.42
10-00-00-17100	Building	0.00	2,832,974.32		0.00	2,832,974.32
10-00-00-17130	Building Improvements	0.00	6,153,721.79		0.00	6,153,721.79
10-00-00-17200	Equipment	0.00	2,498,352.90		0.00	2,498,352.90
10-00-00-17300	Motor Vehicles	0.00	174,632.11		0.00	174,632.11
10-00-00-17510	Computer Software	0.00	1,450.00		0.00	1,450.00
10-00-00-17520	Website Costs	0.00	1,446.80		0.00	1,446.80
10-00-00-19100	Acc. Dep. Building	0.00	(2,859,170.74)		0.00	(2,859,170.74)
10-00-00-19130	Acc. Dep. Building Impr	0.00	(4,676,274.68)		0.00	(4,676,274.68)
10-00-00-19160	Acc. Dep. Other Imp	0.00	(551,868.31)		0.00	(551,868.31)
10-00-00-19200	Acc. Dep. Equipment	0.00	(2,060,556.63)		0.00	(2,060,556.63)
10-00-00-19300	Acc. Dep. Motor Vehicle	0.00	(174,632.11)		0.00	(174,632.11)
10-00-00-19510	Acc. Dep. Software	0.00	(1,450.00)		0.00	(1,450.00)
10-00-00-19520	Accum Amort - Website Costs	0.00	(1,446.80)		0.00	(1,446.80)
10-00-00-20000	Accounts Payable -Trade	0.00	(939,539.68)		0.00	(939,539.68)
10-00-00-20100	Accrued Salaries	0.00	(492,647.43)		0.00	(492,647.43)
10-00-00-20200	Accrued Paid Time Off	0.00	(603,356.97)		0.00	(603,356.97)
10-00-00-20300	Accrued Payroll Tax	0.00	(1,044.39)		0.00	(1,044.39)
10-00-00-20500	Accrued Expenses	0.00	(55,784.40)		0.00	(55,784.40)
10-00-00-20600	Accrued User Fee	0.00	(43,097.80)		0.00	(43,097.80)
10-00-00-21200	Employer Fica Liability	0.00	(35,376.87)		0.00	(35,376.87)
10-00-00-21250	Other P/R Liab Dependent Care	0.00	192.38		0.00	192.38
10-00-00-21300	Other P/R Liab Medical Care Reimburse	0.00	(13,329.24)		0.00	(13,329.24)
10-00-00-21500	Other P/R Liab Colonial Insurance	0.00	(0.02)		0.00	(0.02)
10-00-00-21550	Other P/R Liab Sunshine Fund	0.00	(621.50)		0.00	(621.50)
10-00-00-21600	Other P/R Liab Met Life 403B	0.00	182.87		0.00	182.87
10-00-00-21650	Other P/R Liab Garnishment	0.00	(725.13)		0.00	(725.13)
10-00-00-22210	Resident Fund	0.00	(76,024.18)		0.00	(76,024.18)
10-00-00-22400	Rcb Loan	0.00	(1,014,745.35)		0.00	(1,014,745.35)
10-00-00-22401	RCB Loan - S/T Portion	0.00	(41,046.00)		0.00	(41,046.00)
10-00-00-22403	RCB Loan ST offset	0.00	41,046.00		0.00	41,046.00
10-00-00-27000	Fund Balance	0.00	(7,890,547.25)		0.00	(7,890,547.25)
10-00-00-28000	Fair Value Of Trust Interest	0.00	(3,150,968.00)		0.00	(3,150,968.00)
10-00-00-29000	Profit & Loss	0.00	(9,376,059.75)		0.00	(9,376,059.75)
Subtotal [1]	Balance Sheet	0.00	1,742,467.25		0.00	1,742,467.25

Subgroup : [2]					
P & L					
10-00-00-32100	Office Personnel Income	0.00	(450.00)	0.00	(450.00)
10-00-00-32200	Nursing Personnel Income	0.00	(11,146.85)	0.00	(11,146.85)
10-00-00-32450	Therapy Personnel Income	0.00	(18,505.95)	0.00	(18,505.95)
10-00-00-32701	Dietary Consultant Income	0.00	(24,102.72)	0.00	(24,102.72)
10-00-00-32800	Groundskeeper & Maint Income	0.00	(21,333.38)	0.00	(21,333.38)
10-00-00-32970	Payroll - Hire Now	0.00	(40,000.00)	0.00	(40,000.00)
10-00-00-33000	Elders First Income	0.00	(29,299.78)	0.00	(29,299.78)
10-00-00-33210	Chapel Income	0.00	(240.00)	0.00	(240.00)
10-00-00-33230	Golf Tournament Income	0.00	(10,031.00)	0.00	(10,031.00)
10-00-00-33300	Clergy Subsidy	0.00	(35,672.64)	0.00	(35,672.64)
10-00-00-33400	Rebates On Invoices Income	0.00	(53,386.22)	0.00	(53,386.22)
10-00-00-33450	Vending Machine Income	0.00	(2,636.10)	0.00	(2,636.10)
10-00-00-34000	Interest Income	0.00	(65,476.03)	0.00	(65,476.03)
10-00-00-34400	Trust Income	0.00	(176,858.10)	0.00	(176,858.10)
10-00-00-34500	Covid Testing Income	0.00	(698,964.00)	0.00	(698,964.00)
10-00-00-34600	Other Miscellaneous Income	0.00	(1,577.17)	0.00	(1,577.17)
10-00-00-34700	Donations	0.00	(983,652.00)	0.00	(983,652.00)
10-00-00-34710	Donations - Restricted	0.00	(17,420.00)	0.00	(17,420.00)
10-00-00-34720	Mass Health Restricted	0.00	(880,035.28)	0.00	(880,035.28)
10-00-00-35300	GAIN/LOSS ON INVESTMENTS	0.00	648,405.00	0.00	648,405.00
10-00-10-30100	Room & Board Private	0.00	(2,960,184.50)	0.00	(2,960,184.50)
10-00-10-30150	Room & Board Private - Medicaid Pender	0.00	187,138.84	0.00	187,138.84
10-00-10-50100	C/A Room And Board Private	0.00	74,898.00	0.00	74,898.00
10-00-11-30200	Room & Board Medicare-A	0.00	(973,707.50)	0.00	(973,707.50)
10-00-11-30220	Room & Board Hosn/Hosg	0.00	(5,511.78)	0.00	(5,511.78)
10-00-11-30230	Room & Board MCA B	0.00	252.88	0.00	252.88
10-00-11-40200	Pharmacy Medicare-A	0.00	(72,465.56)	0.00	(72,465.56)
10-00-11-40230	Pharmacy Medicare B	0.00	(16,534.77)	0.00	(16,534.77)
10-00-11-44200	Laboratory Medicare A	0.00	(89,441.01)	0.00	(89,441.01)
10-00-11-46200	Physical Therapy Medicare A	0.00	(392,387.58)	0.00	(392,387.58)
10-00-11-46230	Physical Therapy Medicare B	0.00	(1,579,218.76)	0.00	(1,579,218.76)
10-00-11-47200	Occupational Therapy Medicare A	0.00	(403,659.99)	0.00	(403,659.99)
10-00-11-47230	Occupational Therapy Medicare B	0.00	(1,176,912.14)	0.00	(1,176,912.14)
10-00-11-48200	Speech Therapy Medicare A	0.00	(88,726.97)	0.00	(88,726.97)
10-00-11-48230	Speech Therapy Medicare B	0.00	(178,044.76)	0.00	(178,044.76)
10-00-11-50200	C/A Room And Board Medicare A	0.00	(365,662.32)	0.00	(365,662.32)
10-00-11-51200	C/A Ancillaries Medicare A	0.00	1,046,682.11	0.00	1,046,682.11
10-00-11-51230	C/A Ancillaries MCA B	0.00	1,740,482.33	0.00	1,740,482.33
10-00-11-52200	C/A Sequester Adj Mca	0.00	13,013.43	0.00	13,013.43
10-00-11-52215	C/A Sequester Adj Medicare Part B	0.00	7,513.85	0.00	7,513.85
10-00-12-30300	Room & Board Medicaid Non-Skilled	0.00	(20,468,220.10)	2,828,768.00	(17,639,452.10)
10-00-12-30320	Room & Board Hos/Hosv	0.00	(1,208,994.37)	0.00	(1,208,994.37)
10-00-12-30325	Room & Board Respite	0.00	(3,813.81)	0.00	(3,813.81)
10-00-12-40330	Pharm Ma Non-Skilled Mcb	0.00	(0.26)	0.00	(0.26)
10-00-12-46300	Physical Therapy Medicaid Non-Skilled	0.00	16,950.01	0.00	16,950.01
10-00-12-47300	Occupational Therapy Medicaid Non-Skil	0.00	23,387.67	0.00	23,387.67
10-00-12-47320	Occupational Therapy Hos/Hosv	0.00	(585.74)	0.00	(585.74)
10-00-12-48300	Speech Therapy Medicaid Non-Skilled	0.00	134.76	0.00	134.76
10-00-12-48320	Speech Therapy Hos/Hos	0.00	(226.05)	0.00	(226.05)
10-00-12-48325	Speech Therapy Respite	0.00	(226.05)	0.00	(226.05)
10-00-12-50300	C/A Room & Board Medicaid Non-Skilled	0.00	8,524,081.36	0.00	8,524,081.36
10-00-12-50320	C/A Room & Board Hos/Hosv	0.00	326,273.00	0.00	326,273.00
10-00-12-50325	C/A Room & Board Respite	0.00	(498.26)	0.00	(498.26)
10-00-12-51300	C/A Ancillaries Medicaid Non-Skilled	0.00	(40,076.81)	0.00	(40,076.81)
10-00-12-51320	C/A Ancillaries Hos/Hosv	0.00	59.43	0.00	59.43
10-00-12-51330	C/A Ancillaries Ma Non Skilled Mcb	0.00	51,613.45	0.00	51,613.45
10-00-14-30500	Room & Board Commercial Skilled	0.00	(268,843.03)	0.00	(268,843.03)
10-00-14-50500	C/A Room & Board Commercial Skilled	0.00	28,983.49	0.00	28,983.49
10-00-15-40520	Pharmacy Hmo	0.00	(12,160.17)	0.00	(12,160.17)
10-00-15-46520	Physical Therapy Hmo	0.00	(26,732.30)	0.00	(26,732.30)
10-00-15-47520	Occupational Therapy Hmo	0.00	(28,392.85)	0.00	(28,392.85)
10-00-15-48520	Speech Therapy Hmo	0.00	(123,307.41)	0.00	(123,307.41)
10-00-15-51520	C/A Ancillaries Hmo	0.00	170,856.34	0.00	170,856.34
10-00-15-51525	C/A Ancillaries Hmo Mcb	0.00	19,736.58	0.00	19,736.58
10-00-16-30210	Room & Board Sco/Mco Skilled	0.00	(581,818.59)	0.00	(581,818.59)
10-00-16-40210	Pharmacy Sco/Mco Skilled	0.00	(38,593.11)	0.00	(38,593.11)
10-00-16-46210	Physical Therapy Sco/Mco Skilled	0.00	(109,305.33)	0.00	(109,305.33)
10-00-16-47210	Occupational Therapy Sco/Mco Skilled	0.00	(108,657.99)	0.00	(108,657.99)
10-00-16-47215	Occupational Therpy Sco Part B	0.00	(328,292.27)	0.00	(328,292.27)
10-00-16-48210	Speech Therapy Sco/Mco Skilled	0.00	(8,782.21)	0.00	(8,782.21)
10-00-16-50210	C/A Room & Board Sco/Mco Skilled	0.00	88,150.34	0.00	88,150.34
10-00-16-51210	C/A Ancillaries Sco/Mco Skilled	0.00	221,267.64	0.00	221,267.64
10-00-16-51215	C/A Ancillaries Sco/Mco Part B	0.00	199,951.04	0.00	199,951.04
10-00-17-30310	Room & Board Sco/Mco Non-Skilled	0.00	(5,620,605.01)	0.00	(5,620,605.01)
10-00-17-40310	Pharmacy Sco/Mco Non-Skilled	0.00	(1,832.85)	0.00	(1,832.85)
10-00-17-46310	Physical Therapy Sco/Mco Non-Skilled	0.00	2,435.12	0.00	2,435.12
10-00-17-50310	C/A Room & Board Sco/Mco Non-Skilled	0.00	1,922,569.65	0.00	1,922,569.65
10-00-17-51310	C/A Ancillaries Sco/Mco Non-Skilled	0.00	(602.27)	0.00	(602.27)

10-00-18-31100	Prior Year Private Income	0.00	324,938.00	0.00	324,938.00
10-00-18-31200	Prior Year Medicare Income	0.00	(0.02)	0.00	(0.02)
10-00-18-31300	Prior Year Medicaid Income	0.00	(193,712.03)	0.00	(193,712.03)
10-00-18-31400	Prior Year Sco/Mco	0.00	61.34	0.00	61.34
10-00-18-31500	Prior Year Commerical Insurance Income	0.00	2,262.00	0.00	2,262.00
10-10-00-60200	Director Of Nursing	0.00	85,073.83	0.00	85,073.83
10-10-00-60300	Assistant Don	0.00	92,389.45	0.00	92,389.45
10-10-00-60400	Mds	0.00	389,945.04	0.00	389,945.04
10-10-00-60500	Ward Clerks & Nursing Sec.	0.00	81,060.82	0.00	81,060.82
10-10-00-60700	Medicare/Case Mgr	0.00	23,564.94	0.00	23,564.94
10-12-00-60800	Staff Development MGMT & SUPV	0.00	73,202.56	0.00	73,202.56
10-21-00-61000	Registered Nurses- Unit 1	0.00	119,022.86	0.00	119,022.86
10-21-00-61100	Licensed Practical Nurses	0.00	380,574.74	0.00	380,574.74
10-21-00-61200	Cna	0.00	680,336.64	0.00	680,336.64
10-22-00-61000	Registered Nurses- Unit 2	0.00	136,407.27	0.00	136,407.27
10-22-00-61100	Licensed Practical Nurses	0.00	488,787.68	0.00	488,787.68
10-22-00-61200	Cna	0.00	753,155.49	0.00	753,155.49
10-23-00-61000	Registered Nurses- Unit 3	0.00	82,655.82	0.00	82,655.82
10-23-00-61100	Licensed Practical Nurses	0.00	301,624.10	0.00	301,624.10
10-23-00-61200	Cna	0.00	697,337.08	0.00	697,337.08
10-24-00-61000	Registered Nurses- Unit 4	0.00	28,436.23	0.00	28,436.23
10-24-00-61100	Licensed Practical Nurses	0.00	425,358.83	0.00	425,358.83
10-24-00-61200	Cna	0.00	529,808.48	0.00	529,808.48
10-25-00-61000	Registered Nurses- Unit 5	0.00	9,172.53	0.00	9,172.53
10-25-00-61100	Licensed Practical Nurses	0.00	265,935.51	0.00	265,935.51
10-25-00-61200	Cna	0.00	469,414.75	0.00	469,414.75
10-26-00-61000	Registered Nurses- Unit 6	0.00	30,109.24	0.00	30,109.24
10-26-00-61100	Licensed Practical Nurses	0.00	372,740.92	0.00	372,740.92
10-26-00-61200	Cna	0.00	665,925.81	0.00	665,925.81
10-27-00-61000	Registered Nurses- Unit 7	0.00	97,253.46	0.00	97,253.46
10-27-00-61100	Licensed Practical Nurses	0.00	522,780.09	0.00	522,780.09
10-27-00-61200	Cna	0.00	607,529.53	0.00	607,529.53
10-28-00-72000	Nursing Related Party Labor	0.00	15,043.27	0.00	15,043.27
10-28-00-77100	Prescription Drugs - Non Billable	0.00	10,379.83	0.00	10,379.83
10-28-00-77500	Ambulance - Non Billable	0.00	1,694.42	0.00	1,694.42
10-28-00-78000	Food/ Supp-Tube Feed	0.00	2,405.92	0.00	2,405.92
10-28-00-78200	Nursing - Dietary Supplements	0.00	37,638.05	0.00	37,638.05
10-28-00-80000	Cpr - Aed - Training	0.00	2,700.00	0.00	2,700.00
10-28-00-83000	Nursing Purchased Services	0.00	864.21	0.00	864.21
10-28-00-84000	Nursing Supplies & Expenses	0.00	455,326.24	0.00	455,326.24
10-29-00-60800	Management & Supervision	0.00	841,399.44	0.00	841,399.44
10-29-00-60950	Infection Control Personnel	0.00	61,645.62	0.00	61,645.62
10-29-00-61200	Cna	0.00	76,948.83	0.00	76,948.83
10-29-00-69000	Nursing Secretary	0.00	35,615.66	0.00	35,615.66
10-29-00-73000	Rn Agency	0.00	394,137.03	0.00	394,137.03
10-29-00-73100	Lpn Agency	0.00	982,432.98	(10,628.00)	971,804.98
10-30-00-60600	Mgmt Minutes Eval Nurses Mmq	0.00	2,878.58	0.00	2,878.58
10-30-00-69000	Medical Records	0.00	33,097.53	0.00	33,097.53
10-30-00-72100	Medical Director	0.00	64,999.26	0.00	64,999.26
10-30-00-72400	Dentist Ddm	0.00	20,938.44	0.00	20,938.44
10-30-00-72500	Management Consultants	0.00	26,062.00	10,628.00	36,690.00
10-30-00-83000	Medical SRVS. Purchased Services	0.00	52,016.34	0.00	52,016.34
10-40-00-66000	Therapeutic Activities Personnel	0.00	341,256.52	0.00	341,256.52
10-40-00-80200	Ther Activities Eden Concept	0.00	1,908.00	0.00	1,908.00
10-40-00-83000	Therapeutic Purchased Services	0.00	3,925.00	0.00	3,925.00
10-40-00-84000	Therapeutic Supplies & Expenses	0.00	7,836.97	0.00	7,836.97
10-41-00-72600	Therapist Consultants Direct PT	0.00	72,052.33	0.00	72,052.33
10-41-00-72700	Therapist Consultants Indirect PT	0.00	332,842.52	0.00	332,842.52
10-41-00-72800	All Inclusive PT	0.00	168,553.62	0.00	168,553.62
10-41-00-84000	Supplies And Expenses PT	0.00	4,768.03	0.00	4,768.03
10-42-00-72600	Therapist Consultants Direct OT	0.00	67,449.58	0.00	67,449.58
10-42-00-72700	Therapist Consultants Indirect OT	0.00	277,378.03	0.00	277,378.03
10-42-00-72800	All Inclusive OT	0.00	201,975.87	0.00	201,975.87
10-42-00-84000	Supplies And Expenses OT	0.00	2,282.98	0.00	2,282.98
10-43-00-72600	Therapist Consultants Direct ST	0.00	33,450.59	0.00	33,450.59
10-43-00-72700	Therapist Consultants Indirect ST	0.00	54,026.62	0.00	54,026.62
10-43-00-72800	All Inclusive ST	0.00	60,260.82	0.00	60,260.82
10-44-00-62000	Therapist, Salaries	0.00	52,494.41	0.00	52,494.41
10-44-00-70020	Employees @ MAR	0.00	32.00	0.00	32.00
10-44-00-70030	Employees @ MAD	0.00	15,539.82	0.00	15,539.82
10-44-00-70050	Employees @ SHH	0.00	96.00	0.00	96.00
10-44-00-72000	Respiratory Related Party Labor	0.00	31.23	0.00	31.23
10-44-00-84000	Respit Therapy Supplies & Expenses	0.00	5,590.22	0.00	5,590.22
10-50-00-63000	Dietician	0.00	29,351.62	0.00	29,351.62
10-50-00-63100	Nutritional Services Personnel	0.00	1,023,601.42	0.00	1,023,601.42
10-50-00-70050	Employees @ SHH	0.00	20,090.74	0.00	20,090.74
10-50-00-72300	Dietician Consultants	0.00	35,804.00	0.00	35,804.00
10-50-00-78100	Nutritional Ser - Food	0.00	509,971.96	0.00	509,971.96
10-50-00-78200	Nutritional Ser - Dietary Supplements	0.00	45,055.69	0.00	45,055.69
10-50-00-83000	Nutritional Purchased Services	0.00	25,930.13	0.00	25,930.13

10-50-00-84000	Nutritional Supplies & Expenses	0.00	81,831.62	0.00	81,831.62
10-51-00-64000	Social Worker	0.00	197,621.68	0.00	197,621.68
10-52-00-67000	Pastoral Care Personnel	0.00	65,164.53	0.00	65,164.53
10-52-00-67100	Chaplain'S Salary Religious	0.00	39,440.14	0.00	39,440.14
10-52-00-84000	Pastoral Care Supplies & Expenses	0.00	350.95	0.00	350.95
10-60-00-60800	Admissions MGMT & SUPV	0.00	75,777.23	0.00	75,777.23
10-60-00-83000	Admissions Purchased Services	0.00	2,750.00	0.00	2,750.00
10-61-00-69000	Staffing Coordinator	0.00	45,934.49	0.00	45,934.49
10-62-00-65100	Housekeeping Personnel	0.00	609,960.86	0.00	609,960.86
10-62-00-83000	Housekeeping Purchased Services	0.00	(212.00)	0.00	(212.00)
10-62-00-84000	Housekeeping Supplies & Expenses	0.00	69,256.85	0.00	69,256.85
10-63-00-65000	Laundry Personnel	0.00	144,756.64	0.00	144,756.64
10-63-00-72000	Laundry Related Party Labor	0.00	101,093.04	0.00	101,093.04
10-63-00-79000	Linen And Bedding	0.00	14,436.96	0.00	14,436.96
10-63-00-83000	Laundry Purchased Services	0.00	2,017.83	0.00	2,017.83
10-63-00-84000	Laundry Supplies & Expenses	0.00	28,000.03	0.00	28,000.03
10-64-00-65300	Maintenance Personnel	0.00	340,770.52	0.00	340,770.52
10-64-00-70020	Maintenance Employees @ MAR	0.00	1,893.48	0.00	1,893.48
10-64-00-70030	Maintenance Employees @ MAD	0.00	2,115.15	0.00	2,115.15
10-64-00-70040	Maintenance Employees @ OLH	0.00	4,254.20	0.00	4,254.20
10-64-00-70050	Maintenance Employees @ SHH	0.00	4,809.88	0.00	4,809.88
10-64-00-70080	Maintenance Employees @ CMR	0.00	3,573.05	0.00	3,573.05
10-64-00-70090	Maintenance Employees @ DHFO	0.00	1,312.32	0.00	1,312.32
10-64-00-81000	Electricity	0.00	161,860.80	0.00	161,860.80
10-64-00-81100	Gas	0.00	155,779.20	0.00	155,779.20
10-64-00-81200	Oil	0.00	649.04	0.00	649.04
10-64-00-81300	Water	0.00	76,093.48	0.00	76,093.48
10-64-00-82400	Real Estate Taxes	0.00	2,715.04	0.00	2,715.04
10-64-00-83000	Plant Operations Purchased Services	0.00	320,200.80	0.00	320,200.80
10-64-00-84000	Plant Operations Supplies & Expenses	0.00	110,337.50	0.00	110,337.50
10-70-00-88000	Interest Expense Long Term	0.00	25,915.05	0.00	25,915.05
10-70-00-90130	Depreciation - Building Imp.	0.00	193,773.81	0.00	193,773.81
10-70-00-90200	Depreciation - Equipment	0.00	95,662.17	0.00	95,662.17
10-70-00-90510	Depreciation - Software	0.00	483.34	0.00	483.34
10-70-00-95030	Depreciation - Land Improvements	0.00	10,932.17	0.00	10,932.17
10-75-00-76100	Prescription Drugs - Billable	0.00	127,185.05	0.00	127,185.05
10-75-00-76200	Iv Therapy - Billable	0.00	1,180.00	0.00	1,180.00
10-75-00-76400	Lab Fees - Billable	0.00	11,662.63	0.00	11,662.63
10-75-00-76500	Ambulance - Billable	0.00	12,704.24	0.00	12,704.24
10-75-00-76800	Radiology - Billable	0.00	11,343.29	0.00	11,343.29
10-75-00-84000	Medicare Anc. Supplies & Expenses	0.00	962.74	0.00	962.74
10-80-00-72000	EF Related Party Labor	0.00	31,680.25	0.00	31,680.25
10-80-00-74100	EF Mileage Reimbursement	0.00	739.79	0.00	739.79
10-80-00-83980	EF Advertising -Help Wanted	0.00	168.77	0.00	168.77
10-80-00-84000	EF Supplies & Expenses	0.00	79.83	0.00	79.83
10-90-00-60000	Administrator	0.00	131,793.15	0.00	131,793.15
10-95-00-60100	Assistant Administrator	0.00	30,368.01	0.00	30,368.01
10-95-00-69000	Clerical & Administrative	0.00	315,335.30	0.00	315,335.30
10-95-00-71000	Payroll Taxes	0.00	944,316.19	0.00	944,316.19
10-95-00-71200	Non Profit Des Claims	0.00	17,942.77	0.00	17,942.77
10-95-00-71300	Health Insurance	0.00	922,019.85	0.00	922,019.85
10-95-00-71350	Religious Health Insurance	0.00	20,692.58	0.00	20,692.58
10-95-00-71400	Life & Disability	0.00	76,729.89	0.00	76,729.89
10-95-00-71500	Workers Compensation	0.00	185,964.25	0.00	185,964.25
10-95-00-71600	Pension	0.00	445,572.60	0.00	445,572.60
10-95-00-71650	Religious Pension	0.00	7,200.00	0.00	7,200.00
10-95-00-71700	Other Employee Benefits	0.00	23,196.59	0.00	23,196.59
10-95-00-72000	Administrative Related Party Labor	0.00	1,397.19	0.00	1,397.19
10-95-00-74000	Employee Physical Exams	0.00	3,440.90	0.00	3,440.90
10-95-00-74100	Mileage Reimbursement	0.00	1,614.60	0.00	1,614.60
10-95-00-74200	Tuition Reimbursement	0.00	5,886.00	0.00	5,886.00
10-95-00-75000	Employee Covid Testing	0.00	288,694.52	0.00	288,694.52
10-95-00-75100	Resident Covid Testing	0.00	110,790.00	0.00	110,790.00
10-95-00-80100	Employee Meeting/Education Exp	0.00	5,671.80	0.00	5,671.80
10-95-00-82000	Property Insurance	0.00	179,514.90	(131,045.88)	48,469.02
10-95-00-82200	Insurance Motor Vehicle	0.00	12,022.20	0.00	12,022.20
10-95-00-82300	Motor Vehicle Expense	0.00	26,234.32	0.00	26,234.32
10-95-00-83000	Administrative Purchased Services	0.00	13,821.00	0.00	13,821.00
10-95-00-83920	Postage	0.00	5,512.79	0.00	5,512.79
10-95-00-83930	Payroll Services	0.00	30,934.14	0.00	30,934.14
10-95-00-83940	Telephone/Cable	0.00	20,053.34	0.00	20,053.34
10-95-00-83950	Accounting And Audit Services	0.00	45,999.96	0.00	45,999.96
10-95-00-83960	Licenses, Dues & Fees	0.00	108,373.93	0.00	108,373.93
10-95-00-83970	Legal Appeal Services	0.00	498.00	0.00	498.00
10-95-00-83975	Legal Other	0.00	19,021.41	0.00	19,021.41
10-95-00-83980	Advertising - Help Wanted	0.00	14,020.46	0.00	14,020.46
10-95-00-83985	Advertising - Promotional	0.00	3,639.89	0.00	3,639.89
10-95-00-84000	Administrative Supplies & Expenses	0.00	164,159.52	0.00	164,159.52
10-95-00-84100	Chapel Supplies	0.00	319.50	0.00	319.50
10-95-00-84200	Management Fees	0.00	579,618.96	0.00	579,618.96

10-95-00-85000	User Fee	0.00	169,737.09	0.00	169,737.09
10-95-00-86000	Restricted Donations Expense	0.00	2,644.10	0.00	2,644.10
10-95-00-86110	Award Banquet Expenses	0.00	7,000.00	0.00	7,000.00
10-95-00-86130	Golf Tournament Expenses	0.00	4,732.38	0.00	4,732.38
10-95-00-86600	Penalty	0.00	57,503.90	0.00	57,503.90
10-95-00-86610	Lobbying Dues/Expense	0.00	46.32	0.00	46.32
10-95-00-87000	Other Expenses - Misc.	0.00	18,520.80	0.00	18,520.80
10-95-00-89000	Bad Accounts	0.00	30,001.23	0.00	30,001.23
10-95-00-xxxxx	Malpractice Insurance	0.00	0.00	131,045.88	131,045.88
30300	Medicaid Patient Resource Income	0.00	0.00	(2,828,768.00)	(2,828,768.00)
Subtotal [2]	P & L	0.00	(1,742,467.25)	0.00	(1,742,467.25)
Total [1]	Trial Balance	0.00	0.00	0.00	0.00
	NET (INCOME) LOSS	0.00	0.00	0.00	0.00
	Sum of Account Groups	0.00	0.00	0.00	0.00

Tickmarks

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Client: **A443694 - Catholic Memorial Home, Inc.**
Engagement: **MDMC 2022 - Catholic Memorial Home, Inc**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - SNF-CR Groupings**

Account	Description	CAID 12/31/2022	PP-1 12/31/2021
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
10-00-00-10400	Checking A/P Baycoast	5,690,270.98	0.00
10-00-00-10410	Checking P/R Baycoast	82,304.72	0.00
10-00-00-10420	Holding Baycoast	5,109,903.19	0.00
10-00-00-10430	Savings Baycoast	38,410.75	0.00
10-00-00-10500	Petty Cash	1,000.00	0.00
10-00-00-10505	Petty Cash Activities	500.00	0.00
Subtotal : None		10,922,389.64	0.00
Total [S6L1.1C1]	Cash and Cash Equivalents	10,922,389.64	0.00
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A/ R Self-Pay Patients (Private)]			
10-00-00-11000	A/R Advanced Billed	619.46	0.00
10-00-00-11100	A/R Private	187,335.00	0.00
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		187,954.46	0.00
Subgroup : [S6L1.5C1A/R Managed Care Patients (Private)]			
10-00-00-11410	A/R SwH Prepayments	(208,736.44)	0.00
10-00-00-11500	A/R Comm Insurance	64,578.52	0.00
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		(144,157.92)	0.00
Subgroup : [S6L1.5C1A/r Medicare Non Managed Care]			
10-00-00-11200	A/R Medicare	93,930.14	0.00
10-00-00-11210	A/R Medicare B	48,372.51	0.00
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		142,302.65	0.00
Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care]			
10-00-00-11150	A/R Pending Medicaid	305,844.53	0.00
10-00-00-11300	A/R Medicaid	871,379.98	0.00
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care		1,177,224.51	0.00
Subgroup : [S6L1.5C1A/R Mass Senior Care Organization]			
10-00-00-11400	A/R Sco & Pace	349,070.25	0.00
Subtotal [S6L1.5C1H] A/R Mass Senior Care Organization		349,070.25	0.00
Subgroup : [S6L1.5C1A/R Other Public Patients]			
10-00-00-11320	A/R Hospice, Respite	145,103.50	0.00
Subtotal [S6L1.5C1L] A/R Other Public Patients		145,103.50	0.00
Total [S6L1.5C1]	Payer Accounts Receivable	1,857,497.45	0.00
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
10-00-00-11800	Reserve For Bad Debt	(144,122.51)	0.00
Subtotal : None		(144,122.51)	0.00
Total [S6L1.6C1]	Less Reserve for Bad Debts	(144,122.51)	0.00
Group : [S6L1.8C1]	Receivable from Affiliates/Related Parties		
Subgroup : None			
10-00-00-12020	Due To/From MAR	2,395,203.44	0.00
10-00-00-12030	Due To/From MAD	1,023,877.23	0.00
10-00-00-12040	Due To/From OLH	1,874,632.54	0.00
10-00-00-12050	Due To/From SHH	886.38	0.00
10-00-00-12080	Due To/From CMR	475.01	0.00
10-00-00-12090	Due To/From DHFO	1,412,065.32	0.00
Subtotal : None		6,707,139.92	0.00
Total [S6L1.8C1]	Receivable from Affiliates/Related Parties	6,707,139.92	0.00
Group : [S6L1.10C1]	Supply Inventory		
Subgroup : None			
10-00-00-15100	Supplies Inventory-Medical	29,877.67	0.00
10-00-00-15200	Supplies Inventory-Dietary	7,960.23	0.00
Subtotal : None		37,837.90	0.00
Total [S6L1.10C1]	Supply Inventory	37,837.90	0.00
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			
10-00-00-11700	A/R Other	12,202.25	0.00
10-00-00-11750	A/R Refunds	651.91	0.00
Subtotal : None		12,854.16	0.00
Total [S6L1.11C1]	Other Receivables	12,854.16	0.00
Group : [S6L1.13C1]	Prepaid Insurance		

Subgroup : None				
10-00-00-16000	Prepaid Workmen'S Comp	58,369.50	0.00	
10-00-00-16020	Prepaid Health Insurance	30,189.22	0.00	
Subtotal : None		88,558.72	0.00	
Total [S6L1.13C1]	Prepaid Insurance	88,558.72	0.00	
Group : [S6L1.15C1] Other Prepaid Expenses				
Subgroup : None				
10-00-00-16030	Prepaid Expenses Other	13,522.25	0.00	
Subtotal : None		13,522.25	0.00	
Total [S6L1.15C1]	Other Prepaid Expenses	13,522.25	0.00	
Group : [S6L1.17C1] Other Current Assets				
Subgroup : None				
10-00-00-17520	Website Costs	1,446.80	0.00	
10-00-00-19520	Accum Amort - Website Costs	(1,446.80)	0.00	
Subtotal : None		0.00	0.00	
Total [S6L1.17C1]	Other Current Assets	0.00	0.00	
Group : [S6L2.1C1] Land				
Subgroup : None				
10-00-00-17000	Land	390,314.99	0.00	
10-00-00-17040	Land - 2618 Highland Ave	323,089.31	0.00	
Subtotal : None		713,404.30	0.00	
Total [S6L2.1C1]	Land	713,404.30	0.00	713,404.30
Group : [S6L2.2C1] Building				
Subgroup : [S6L2.2C1] Building Costs				
10-00-00-17050	Cmh - Garage 2618 Highland Avenue	26,196.42	0.00	
10-00-00-17100	Building	2,832,974.32	0.00	
Subtotal [S6L2.2C1A] Building Costs		2,859,170.74	0.00	2,859,170.74
Subgroup : [S6L2.2C1A/D] Building				
10-00-00-19100	Acc. Dep. Building	(2,859,170.74)	0.00	
Subtotal [S6L2.2C1B] A/D Building		(2,859,170.74)	0.00	(2,859,170.74)
Total [S6L2.2C1]	Building	0.00	0.00	
Group : [S6L2.3C1] Improvements - Cost				
Subgroup : [S6L2.3C1] Building Improvements				
10-00-00-17130	Building Improvements	6,153,721.79	0.00	
Subtotal [S6L2.3C1A] Building Improvements		6,153,721.79	0.00	6,153,721.79
Subgroup : [S6L2.3C1] Other Improvements				
10-00-00-17030	Land Improvements	635,701.88	0.00	
Subtotal [S6L2.3C1C] Other Improvements		635,701.88	0.00	635,701.88
Subgroup : [S6L2.3C1A/D] Building Improvements				
10-00-00-19130	Acc. Dep. Building Impr	(4,676,274.68)	0.00	
Subtotal [S6L2.3C1D] A/D Building Improvements		(4,676,274.68)	0.00	(4,676,274.68)
Subgroup : [S6L2.3C1A/D] Other Improvements				
10-00-00-19160	Acc. Dep. Other Imp	(551,868.31)	0.00	
Subtotal [S6L2.3C1F] A/D Other Improvements		(551,868.31)	0.00	(551,868.31)
Total [S6L2.3C1]	Improvements - Cost	1,561,280.68	0.00	
Group : [S6L2.4C1] Equipment				
Subgroup : [S6L2.4C1] Equipment Cost				
10-00-00-17200	Equipment	2,498,352.90	0.00	
Subtotal [S6L2.4C1A] Equipment Cost		2,498,352.90	0.00	
Subgroup : [S6L2.4C1A/D] Equipment				
10-00-00-19200	Acc. Dep. Equipment	(2,060,556.63)	0.00	
Subtotal [S6L2.4C1b] A/D Equipment		(2,060,556.63)	0.00	
Total [S6L2.4C1]	Equipment	437,796.27	0.00	
Group : [S6L2.5C1] Software/Limited Life Assets				
Subgroup : [S6L2.5C1] Software Cost				
10-00-00-17510	Computer Software	1,450.00	0.00	
Subtotal [S6L2.5C1A] Software Cost		1,450.00	0.00	
Subgroup : [S6L2.5C1A/D] Software				
10-00-00-19510	Acc. Dep. Software	(1,450.00)	0.00	
Subtotal [S6L2.5C1B] A/D Software		(1,450.00)	0.00	(1,450.00)
Total [S6L2.5C1]	Software/Limited Life Assets	0.00	0.00	
Group : [S6L2.6C1] Motor Vehicle - Cost				
Subgroup : [S6L2.6C1] Motor Vehicle Cost				
10-00-00-17300	Motor Vehicles	174,632.11	0.00	

Subtotal [S6L2.6C1A] Motor Vehicle Cost		174,632.11	0.00
Subgroup : [S6L2.6C1A/D Motor Vehicles			
10-00-00-19300	Acc. Dep. Motor Vehicle	(174,632.11)	0.00
Subtotal [S6L2.6C1B] A/D Motor Vehicles		(174,632.11)	0.00
Total [S6L2.6C1]	Motor Vehicle - Cost	0.00	0.00
Group : [S6L3.2C1] Non Current Assets Whose Use is Limited			
Subgroup : None			
10-00-00-10620	Benefical Interest In Perpetual Trusts	3,151,777.00	0.00
Subtotal : None		3,151,777.00	0.00
Total [S6L3.2C1]	Non Current Assets Whose Use is Limited	3,151,777.00	0.00
Group : [S6L5.1C1] Trade Payable			
Subgroup : None			
10-00-00-20000	Accounts Payable -Trade	(939,539.68)	0.00
Subtotal : None		(939,539.68)	0.00
Total [S6L5.1C1]	Trade Payable	(939,539.68)	0.00
Group : [S6L5.2C1] Accrued Expenses			
Subgroup : None			
10-00-00-20500	Accrued Expenses	(55,784.40)	0.00
10-00-00-20600	Accrued User Fee	(43,097.80)	0.00
Subtotal : None		(98,882.20)	0.00
Total [S6L5.2C1]	Accrued Expenses	(98,882.20)	0.00
Group : [S6L5.6C1] Long Term Debt, Current Portion-Banks, Mortgages, Other			
Subgroup : [S6L5.6C1] Current LT Debt-Other Short Term Financing			
10-00-00-22401	RCB Loan - S/T Portion	(41,046.00)	0.00
Subtotal [S6L5.6C1B] Current LT Debt-Other Short Term Financing		(41,046.00)	0.00
Total [S6L5.6C1]	Long Term Debt, Current Portion-Banks, Mortgages, Other	(41,046.00)	0.00
Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities			
Subgroup : [S6L5.7C1] Accrued Salaaries			
10-00-00-20100	Accrued Salaries	(492,647.43)	0.00
10-00-00-20200	Accrued Paid Time Off	(603,356.97)	0.00
Subtotal [S6L5.7C1A] Accrued Salaaries		(1,096,004.40)	0.00
Subgroup : [S6L5.7C1] Accrued Payroll Taxes Payable			
10-00-00-20300	Accrued Payroll Tax	(1,044.39)	0.00
10-00-00-21200	Employer Fica Liability	(35,376.87)	0.00
Subtotal [S6L5.7C1C] Accrued Payroll Taxes Payable		(36,421.26)	0.00
Subgroup : [S6L5.7C1] Other Payroll Liabilities			
10-00-00-21250	Other P/R Liab Dependent Care	192.38	0.00
10-00-00-21300	Other P/R Liab Medical Care Reimbursemen	(13,329.24)	0.00
10-00-00-21500	Other P/R Liab Colonial Insurance	(0.02)	0.00
10-00-00-21550	Other P/R Liab Sunshine Fund	(621.50)	0.00
10-00-00-21600	Other P/R Liab Met Life 403B	182.87	0.00
10-00-00-21650	Other P/R Liab Garnishment	(725.13)	0.00
Subtotal [S6L5.7C1D] Other Payroll Liabilities		(14,300.64)	0.00
Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	(1,146,726.30)	0.00
Group : [S6L5.10C1] Other Current Liabilities			
Subgroup : None			
10-00-00-10210	Checking Residents Fund	76,024.18	0.00
10-00-00-22210	Resident Fund	(76,024.18)	0.00
Subtotal : None		0.00	0.00
Total [S6L5.10C1]	Other Current Liabilities	0.00	0.00
Group : [S6L6.2C1] Due to Related Parties, Subsidiaries & Affiliates			
Subgroup : None			
10-00-00-22400	Rcb Loan	(1,014,745.35)	0.00
10-00-00-22403	RCB Loan ST offset	41,046.00	0.00
Subtotal : None		(973,699.35)	0.00
Total [S6L6.2C1]	Due to Related Parties, Subsidiaries & Affiliates	(973,699.35)	0.00
Group : [S6L8B.4C1] Owners Equity Balance-Retained Earnings			
Subgroup : None			
10-00-00-27000	Fund Balance	(7,890,547.25)	0.00
10-00-00-28000	Fair Value Of Trust Interest	(3,150,968.00)	0.00
10-00-00-29000	Profit & Loss	(9,376,059.75)	0.00
Subtotal : None		(20,417,575.00)	0.00
Total [S6L8B.4C1]	Owners Equity Balance-Retained Earnings	(20,417,575.00)	0.00
Group : [S2L1.1C1] Private Pay			
Subgroup : None			
10-00-10-30100	Room & Board Private	(2,960,184.50)	0.00
10-00-10-30150	Room & Board Private - Medicaid Pending	187,138.84	0.00

10-00-10-50100	C/A Room And Board Private	74,898.00	0.00
Subtotal : None		(2,698,147.66)	0.00
Total [S2L1.1C1]	Private Pay	(2,698,147.66)	0.00
Group : [S2L1.2C1]	Commerical Managed Care		
Subgroup : None			
10-00-14-30500	Room & Board Commercial Skilled	(268,843.03)	0.00
10-00-14-50500	C/A Room & Board Commercial Skilled	28,983.49	0.00
Subtotal : None		(239,859.54)	0.00
Total [S2L1.2C1]	Commerical Managed Care	(239,859.54)	0.00
Group : [S2L1.4C1]	Medicare-Fee-For-Service		
Subgroup : None			
10-00-11-30200	Room & Board Medicare-A	(973,707.50)	0.00
10-00-11-30230	Room & Board MCA B	252.88	0.00
10-00-11-50200	C/A Room And Board Medicare A	(365,662.32)	0.00
10-00-11-52200	C/A Sequester Adj Mca	13,013.43	0.00
Subtotal : None		(1,326,103.51)	0.00
Total [S2L1.4C1]	Medicare-Fee-For-Service	(1,326,103.51)	0.00
Group : [S2L1.6C1]	MassHealth Fee-for-Service		
Subgroup : None			
10-00-12-30300	Room & Board Medicaid Non-Skilled	(17,639,452.10)	0.00
10-00-12-50300	C/A Room & Board Medicaid Non-Skilled	8,524,081.36	0.00
Subtotal : None		(9,115,370.74)	0.00
Total [S2L1.6C1]	MassHealth Fee-for-Service	(9,115,370.74)	0.00
Group : [S2L1.8C1]	Senior Care Options		
Subgroup : None			
10-00-16-30210	Room & Board Sco/Mco Skilled	(581,818.59)	0.00
10-00-16-50210	C/A Room & Board Sco/Mco Skilled	88,150.34	0.00
10-00-17-30310	Room & Board Sco/Mco Non-Skilled	(5,620,605.01)	0.00
10-00-17-50310	C/A Room & Board Sco/Mco Non-Skilled	1,922,569.65	0.00
Subtotal : None		(4,191,703.61)	0.00
Total [S2L1.8C1]	Senior Care Options	(4,191,703.61)	0.00
Group : [S2L1.12C1]	Medicaid Patient Paid Amount		
Subgroup : None			
30300	Medicaid Patient Resource Income	(2,828,768.00)	0.00
Subtotal : None		(2,828,768.00)	0.00
Total [S2L1.12C1]	Medicaid Patient Paid Amount	(2,828,768.00)	0.00
Group : [S2L1.15C1]	Other Payer Revenue		
Subgroup : None			
10-00-11-30220	Room & Board Hosn/Hosg	(5,511.78)	0.00
10-00-12-30320	Room & Board Hos/Hosv	(1,208,994.37)	0.00
10-00-12-30325	Room & Board Respite	(3,813.81)	0.00
10-00-12-50320	C/A Room & Board Hos/Hosv	326,273.00	0.00
10-00-12-50325	C/A Room & Board Respite	(498.26)	0.00
Subtotal : None		(892,545.22)	0.00
Total [S2L1.15C1]	Other Payer Revenue	(892,545.22)	0.00
Group : [S2L1.2C2]	Ancillary-Commerical Managed Care		
Subgroup : None			
10-00-15-40520	Pharmacy Hmo	(12,160.17)	0.00
10-00-15-46520	Physical Therapy Hmo	(26,732.30)	0.00
10-00-15-47520	Occupational Therapy Hmo	(28,392.85)	0.00
10-00-15-48520	Speech Therapy Hmo	(123,307.41)	0.00
10-00-15-51520	C/A Ancillaries Hmo	170,856.34	0.00
10-00-15-51525	C/A Ancillaries Hmo Mcb	19,736.58	0.00
Subtotal : None		0.19	0.00
Total [S2L1.2C2]	Ancillary-Commerical Managed Care	0.19	0.00
Group : [S2L1.4C2]	Ancillary-Medicare Fee-for-Service		
Subgroup : None			
10-00-11-40200	Pharmacy Medicare-A	(72,465.56)	0.00
10-00-11-40230	Pharmacy Medicare B	(16,534.77)	0.00
10-00-11-44200	Laboratory Medicare A	(89,441.01)	0.00
10-00-11-46200	Physical Therapy Medicare A	(392,387.58)	0.00
10-00-11-46230	Physical Therapy Medicare B	(1,579,218.76)	0.00
10-00-11-47200	Occupational Therapy Medicare A	(403,659.99)	0.00
10-00-11-47230	Occupational Therapy Medicare B	(1,176,912.14)	0.00
10-00-11-48200	Speech Therapy Medicare A	(88,726.97)	0.00
10-00-11-48230	Speech Therapy Medicare B	(178,044.76)	0.00
10-00-11-51200	C/A Ancillaries Medicare A	1,046,682.11	0.00
10-00-11-51230	C/A Ancillaries MCA B	1,740,482.33	0.00
10-00-11-52215	C/A Sequester Adj Medicare Part B	7,513.85	0.00
Subtotal : None		(1,202,713.25)	0.00
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(1,202,713.25)	0.00
Group : [S2L1.6C2]	Ancillary-MassHealth Fee-for-Service		
Subgroup : None			

10-00-12-40330	Pharm Ma Non-Skilled Mcb	(0.26)	0.00
10-00-12-46300	Physical Therapy Medicaid Non-Skilled	16,950.01	0.00
10-00-12-47300	Occupational Therapy Medicaid Non-Skilled	23,387.67	0.00
10-00-12-47320	Occupational Therapy Hos/Hosv	(585.74)	0.00
10-00-12-48300	Speech Therapy Medicaid Non-Skilled	134.76	0.00
10-00-12-48320	Speech Therapy Hos/Hos	(226.05)	0.00
10-00-12-48325	Speech Therapy Respite	(226.05)	0.00
10-00-12-51300	C/A Ancillaries Medicaid Non-Skilled	(40,076.81)	0.00
10-00-12-51320	C/A Ancillaries Hos/Hosv	59.43	0.00
10-00-12-51330	C/A Ancillaries Ma Non Skilled Mcb	51,613.45	0.00
Subtotal : None		51,030.41	0.00
Total [S2L1.6C2]	Ancillary-MassHealth Fee-for-Service	51,030.41	0.00

Group : [S2L1.8C2] Ancillary-Senior Care Options

Subgroup : None			
10-00-16-40210	Pharmacy Sco/Mco Skilled	(38,593.11)	0.00
10-00-16-46210	Physical Therapy Sco/Mco Skilled	(109,305.33)	0.00
10-00-16-47210	Occupational Therapy Sco/Mco Skilled	(108,657.99)	0.00
10-00-16-47215	Occupational Therapy Sco Part B	(328,292.27)	0.00
10-00-16-48210	Speech Therapy Sco/Mco Skilled	(8,782.21)	0.00
10-00-16-51210	C/A Ancillaries Sco/Mco Skilled	221,267.64	0.00
10-00-16-51215	C/A Ancillaries Sco/Mco Part B	199,951.04	0.00
10-00-17-40310	Pharmacy Sco/Mco Non-Skilled	(1,832.85)	0.00
10-00-17-46310	Physical Therapy Sco/Mco Non-Skilled	2,435.12	0.00
10-00-17-51310	C/A Ancillaries Sco/Mco Non-Skilled	(602.27)	0.00
Subtotal : None		(172,412.23)	0.00
Total [S2L1.8C2]	Ancillary-Senior Care Options	(172,412.23)	0.00

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

Subgroup : None			
10-00-00-32970	Payroll - Hire Now	(40,000.00)	0.00
10-00-00-33210	Chapel Income	(240.00)	0.00
10-00-00-33230	Golf Tournament Income	(10,031.00)	0.00
10-00-00-33300	Clergy Subsidy	(35,672.64)	0.00
10-00-00-34400	Trust Income	(176,858.10)	0.00
10-00-00-34500	Covid Testing Income	(698,964.00)	0.00
10-00-00-34700	Donations	(983,652.00)	0.00
10-00-00-34710	Donations - Restricted	(17,420.00)	0.00
10-00-00-34720	Mass Health Restricted	(880,035.28)	0.00
10-00-00-35300	GAIN/LOSS ON INVESTMENTS	648,405.00	0.00
Subtotal : None		(2,194,468.02)	0.00
Total [S2L3.2C1]	Endowment & Other Non Recoverable Revenue	(2,194,468.02)	0.00

Group : [S2L3.4C1] Vending Machine Revenue

Subgroup : None			
10-00-00-33450	Vending Machine Income	(2,636.10)	0.00
Subtotal : None		(2,636.10)	0.00
Total [S2L3.4C1]	Vending Machine Revenue	(2,636.10)	0.00

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

Subgroup : None			
10-00-18-31100	Prior Year Private Income	324,938.00	0.00
10-00-18-31200	Prior Year Medicare Income	(0.02)	0.00
10-00-18-31300	Prior Year Medicaid Income	(193,712.03)	0.00
10-00-18-31400	Prior Year Sco/Mco	61.34	0.00
10-00-18-31500	Prior Year Commerical Insurance Income	2,262.00	0.00
Subtotal : None		133,549.29	0.00
Total [S2L3.6C1]	Prior Year Retroactive Revenue	133,549.29	0.00

Group : [S2L3.7C1] Interest Income

Subgroup : None			
10-00-00-34000	Interest Income	(65,476.03)	0.00
Subtotal : None		(65,476.03)	0.00
Total [S2L3.7C1]	Interest Income	(65,476.03)	0.00

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

Subgroup : None			
10-00-00-32100	Office Personnel Income	(450.00)	0.00
10-00-00-34600	Other Miscellaneous Income	(1,577.17)	0.00
Subtotal : None		(2,027.17)	0.00
Total [S2L3.9C1]	Administrative & General Recoverable Income	(2,027.17)	0.00

Group : [S2L3.10C1] Nursing Recoverable Income

Subgroup : None			
10-00-00-32200	Nursing Personnel Income	(11,146.85)	0.00
Subtotal : None		(11,146.85)	0.00
Total [S2L3.10C1]	Nursing Recoverable Income	(11,146.85)	0.00

Group : [S2L3.11C1] Variable Recoverable Income

Subgroup : None			
10-00-00-32450	Therapy Personnel Income	(18,505.95)	0.00
10-00-00-32701	Dietary Consultant Income	(24,102.72)	0.00

10-00-00-32800	Groundskeeper & Maint Income	(21,333.38)	0.00
10-00-00-33400	Rebates On Invoices Income	(53,386.22)	0.00
Subtotal : None		(117,328.27)	0.00
Total [S2L3.11C1]	Variable Recoverable Income	(117,328.27)	0.00

Group : [SOBREL2.8C]Other Revenue

Subgroup : None			
10-00-00-33000	Elders First Income	(29,299.78)	0.00
Subtotal : None		(29,299.78)	0.00
Total [SOBREL2.8C1]	Other Revenue	(29,299.78)	0.00

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

Subgroup : None			
10-10-00-60200	Director Of Nursing	85,073.83	0.00
Subtotal : None		85,073.83	0.00
Total [S3L1.1C1]	Director of Nurses Salary	85,073.83	0.00

Group : [S3L1.7C1] Registered Nurses Salaries

Subgroup : None			
10-10-00-60300	Assistant Don	92,389.45	0.00
10-10-00-60700	Medicare/Case Mgr	23,564.94	0.00
10-21-00-61000	Registered Nurses- Unit 1	119,022.86	0.00
10-22-00-61000	Registered Nurses- Unit 2	136,407.27	0.00
10-23-00-61000	Registered Nurses- Unit 3	82,655.82	0.00
10-24-00-61000	Registered Nurses- Unit 4	28,436.23	0.00
10-25-00-61000	Registered Nurses- Unit 5	9,172.53	0.00
10-26-00-61000	Registered Nurses- Unit 6	30,109.24	0.00
10-27-00-61000	Registered Nurses- Unit 7	97,253.46	0.00
10-29-00-60800	Management & Supervision	841,399.44	0.00
10-29-00-60950	Infection Control Personnel	61,645.62	0.00
Subtotal : None		1,522,056.86	0.00
Total [S3L1.7C1]	Registered Nurses Salaries	1,522,056.86	0.00

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

Subgroup : None			
10-29-00-73000	Rn Agency	394,137.03	0.00
Subtotal : None		394,137.03	0.00
Total [S3L1.11C1]	Registered Nurses Purchased Service Tempory Agency Staff	394,137.03	0.00

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

Subgroup : None			
10-21-00-61100	Licensed Practical Nurses	380,574.74	0.00
10-22-00-61100	Licensed Practical Nurses	488,787.68	0.00
10-23-00-61100	Licensed Practical Nurses	301,624.10	0.00
10-24-00-61100	Licensed Practical Nurses	425,358.83	0.00
10-25-00-61100	Licensed Practical Nurses	265,935.51	0.00
10-26-00-61100	Licensed Practical Nurses	372,740.92	0.00
10-27-00-61100	Licensed Practical Nurses	522,780.09	0.00
Subtotal : None		2,757,801.87	0.00
Total [S3L1.12C1]	Licensed Practical Nurses Salary	2,757,801.87	0.00

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

Subgroup : None			
10-29-00-73100	Lpn Agency	971,804.98	0.00
Subtotal : None		971,804.98	0.00
Total [S3L1.16C1]	Licensed Practical Nurses Purchased Service Tempory Agency Staff	971,804.98	0.00

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

Subgroup : None			
10-21-00-61200	Cna	680,336.64	0.00
10-22-00-61200	Cna	753,155.49	0.00
10-23-00-61200	Cna	697,337.08	0.00
10-24-00-61200	Cna	529,808.48	0.00
10-25-00-61200	Cna	469,414.75	0.00
10-26-00-61200	Cna	665,925.81	0.00
10-27-00-61200	Cna	607,529.53	0.00
10-29-00-61200	Cna	76,948.83	0.00
Subtotal : None		4,480,456.61	0.00
Total [S3L1.17C1]	Certified Nurses Aides Salaries	4,480,456.61	0.00

Group : [S3L2.1C1] Administration Salaries

Subgroup : [S3L2.1C1A]Administrator Salaries			
10-90-00-60000	Administrator	131,793.15	0.00
Subtotal [S3L2.1C1A] Administrator Salaries		131,793.15	0.00
Total [S3L2.1C1]	Administration Salaries	131,793.15	0.00

Group : [S3L2.7C1] Clerical Staff Salaries

Subgroup : None			
10-29-00-69000	Nursing Secretary	35,615.66	0.00
10-60-00-60800	Admissions MGMT & SUPV	75,777.23	0.00
10-61-00-69000	Staffing Coordinator	45,934.49	0.00

10-95-00-60100	Assistant Administrator	30,368.01	0.00
10-95-00-69000	Clerical & Administrative	315,335.30	0.00
Subtotal : None		503,030.69	0.00
Total [S3L2.7C1]	Clerical Staff Salaries	503,030.69	0.00
Group : [S3L2.10C1] Clerical Staff Purchased Service			
Subgroup : None			
10-60-00-83000	Admissions Purchased Services	2,750.00	0.00
10-95-00-72000	Administrative Related Party Labor	1,397.19	0.00
10-95-00-83000	Administrative Purchased Services	13,821.00	0.00
Subtotal : None		17,968.19	0.00
Total [S3L2.10C1]	Clerical Staff Purchased Service	17,968.19	0.00
Group : [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping Services			
Subgroup : None			
10-95-00-83930	Payroll Services	30,934.14	0.00
Subtotal : None		30,934.14	0.00
Total [S3L2.11C1]	Electronic Data Processing, Payroll & Bookkeeping Services	30,934.14	0.00
Group : [S3L2.12C1] Office Supplies			
Subgroup : None			
10-95-00-83920	Postage	5,512.79	0.00
10-95-00-84000	Administrative Supplies & Expenses	164,159.52	0.00
Subtotal : None		169,672.31	0.00
Total [S3L2.12C1]	Office Supplies	169,672.31	0.00
Group : [S3L2.14C1] Other Telecommunications (e.g tablets to support family & residents)			
Subgroup : None			
10-95-00-83940	Telephone/Cable	20,053.34	0.00
Subtotal : None		20,053.34	0.00
Total [S3L2.14C1]	Other Telecommunications (e.g tablets to support family & residents)	20,053.34	0.00
Group : [S3L2.16C1] Advertising: Help Wanted			
Subgroup : None			
10-95-00-83980	Advertising - Help Wanted	14,020.46	0.00
Subtotal : None		14,020.46	0.00
Total [S3L2.16C1]	Advertising: Help Wanted	14,020.46	0.00
Group : [S3L2.17C1] Licenses & Dues: Patient Care Related Portion			
Subgroup : None			
10-95-00-83960	Licenses, Dues & Fees	108,373.93	0.00
Subtotal : None		108,373.93	0.00
Total [S3L2.17C1]	Licenses & Dues: Patient Care Related Portion	108,373.93	0.00
Group : [S3L2.18C1] Continuing Professional Education / Training & Development			
Subgroup : [S3L2.18C1] Nursing Job Related Education			
10-28-00-80000	Cpr - Aed - Training	2,700.00	0.00
Subtotal [S3L2.18C1] Nursing Job Related Education		2,700.00	0.00
Total [S3L2.18C1]	Continuing Professional Education / Training & Development	2,700.00	0.00
Group : [S3L2.19C1] Accounting Services (not related to Appeals)			
Subgroup : None			
10-95-00-83950	Accounting And Audit Services	45,999.96	0.00
Subtotal : None		45,999.96	0.00
Total [S3L2.19C1]	Accounting Services (not related to Appeals)	45,999.96	0.00
Group : [S3L2.20C1] Insurance: Malpractice & General Liability			
Subgroup : None			
10-95-00-xxxxx	Malpractice Insurance	131,045.88	0.00
Subtotal : None		131,045.88	0.00
Total [S3L2.20C1]	Insurance: Malpractice & General Liability	131,045.88	0.00
Group : [S3L2.21C1] Insurance: Dept of Unemployment Assistance (DUA) Claims			
Subgroup : None			
10-95-00-71200	Non Profit Des Claims	17,942.77	0.00
Subtotal : None		17,942.77	0.00
Total [S3L2.21C1]	Insurance: Dept of Unemployment Assistance (DUA) Claims	17,942.77	0.00
Group : [S3L2.22C1] Other A & G Expenses			
Subgroup : None			
10-95-00-75100	Resident Covid Testing	110,790.00	0.00
10-95-00-86000	Restricted Donations Expense	2,644.10	0.00
10-95-00-86110	Award Banquet Expenses	7,000.00	0.00
10-95-00-86130	Golf Tournament Expenses	4,732.38	0.00
10-95-00-87000	Other Expenses - Misc.	18,520.80	0.00
Subtotal : None		143,687.28	0.00
Total [S3L2.22C1]	Other A & G Expenses	143,687.28	0.00
Group : [S3L2B.1C1] Advertising Marketing			
Subgroup : None			

10-95-00-83985	Advertising - Promotional	3,639.89	0.00
Subtotal : None		3,639.89	0.00
Total [S3L2B.1C1]	Advertising Marketing	3,639.89	0.00
Group : [S3L2B.2C1] Licenses & Dues Not Patient Related to Resident Care			
Subgroup : None			
10-95-00-86610	Lobbying Dues/Expense	46.32	0.00
Subtotal : None		46.32	0.00
Total [S3L2B.2C1]	Licenses & Dues Not Patient Related to Resident Care	46.32	0.00
Group : [S3L2B.4C1] Legal: Appeal Service & DALA Filing Fees			
Subgroup : [S3L2B.4C1] Legal Appeal Service			
10-95-00-83970	Legal Appeal Services	498.00	0.00
Subtotal [S3L2B.4C1] Legal Appeal Service		498.00	0.00
Total [S3L2B.4C1]	Legal: Appeal Service & DALA Filing Fees	498.00	0.00
Group : [S3L2B.6C1] Legal: Other			
Subgroup : None			
10-95-00-83975	Legal Other	19,021.41	0.00
Subtotal : None		19,021.41	0.00
Total [S3L2B.6C1]	Legal: Other	19,021.41	0.00
Group : [S3L2B.8C1] Management Company Fees			
Subgroup : None			
10-95-00-84200	Management Fees	579,618.96	0.00
Subtotal : None		579,618.96	0.00
Total [S3L2B.8C1]	Management Company Fees	579,618.96	0.00
Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest			
Subgroup : None			
10-95-00-86600	Penalty	57,503.90	0.00
Subtotal : None		57,503.90	0.00
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including Interest	57,503.90	0.00
Group : [S3L2B.14C1] Bad Debt Expenses			
Subgroup : None			
10-95-00-89000	Bad Accounts	30,001.23	0.00
Subtotal : None		30,001.23	0.00
Total [S3L2B.14C1]	Bad Debt Expenses	30,001.23	0.00
Group : [S3L2B.15C1] User Fee Assessment			
Subgroup : None			
10-95-00-85000	User Fee	169,737.09	0.00
Subtotal : None		169,737.09	0.00
Total [S3L2B.15C1]	User Fee Assessment	169,737.09	0.00
Group : [S3L3.1C1] Staff Development Coordinator Salaries			
Subgroup : None			
10-12-00-60800	Staff Development MGMT & SUPV	73,202.56	0.00
Subtotal : None		73,202.56	0.00
Total [S3L3.1C1]	Staff Development Coordinator Salaries	73,202.56	0.00
Group : [S3L3.5C1] Plant Operations: Salaries			
Subgroup : None			
10-64-00-65300	Maintenance Personnel	340,770.52	0.00
10-64-00-70020	Maintenance Employees @ MAR	1,893.48	0.00
10-64-00-70030	Maintenance Employees @ MAD	2,115.15	0.00
10-64-00-70040	Maintenance Employees @ OLH	4,254.20	0.00
10-64-00-70050	Maintenance Employees @ SHH	4,809.88	0.00
10-64-00-70080	Maintenance Employees @ CMR	3,573.05	0.00
10-64-00-70090	Maintenance Employees @ DHFO	1,312.32	0.00
Subtotal : None		358,728.60	0.00
Total [S3L3.5C1]	Plant Operations: Salaries	358,728.60	0.00
Group : [S3L3.8C1] Plant Operations: Purchased Service			
Subgroup : None			
10-28-00-83000	Nursing Purchased Services	864.21	0.00
10-64-00-83000	Plant Operations Purchased Services	320,200.80	0.00
Subtotal : None		321,065.01	0.00
Total [S3L3.8C1]	Plant Operations: Purchased Service	321,065.01	0.00
Group : [S3L3.9C1] Plant Operations: Supplies & Expenses			
Subgroup : None			
10-64-00-84000	Plant Operations Supplies & Expenses	110,337.50	0.00
Subtotal : None		110,337.50	0.00
Total [S3L3.9C1]	Plant Operations: Supplies & Expenses	110,337.50	0.00
Group : [S3L3.10C1] Plant Operations: Utilities			
Subgroup : None			
10-64-00-81000	Electricity	161,860.80	0.00

(3,573.05)

10-64-00-81100	Gas	155,779.20	0.00
10-64-00-81200	Oil	649.04	0.00
10-64-00-81300	Water	76,093.48	0.00
Subtotal : None		394,382.52	0.00
Total [S3L3.10C1]	Plant Operations: Utilities	394,382.52	0.00
Group : [S3L3.13C1] Dietician: Salaries			
Subgroup : None			
10-50-00-63000	Dietician	29,351.62	0.00
Subtotal : None		29,351.62	0.00
Total [S3L3.13C1]	Dietician: Salaries	29,351.62	0.00
Group : [S3L3.16C1] Dietician: Purchased Service			
Subgroup : None			
10-50-00-72300	Dietician Consultants	35,804.00	0.00
Subtotal : None		35,804.00	0.00
Total [S3L3.16C1]	Dietician: Purchased Service	35,804.00	0.00
Group : [S3L3.18C1] Dietary: Salaries			
Subgroup : None			
10-50-00-63100	Nutritional Services Personnel	1,023,601.42	0.00
10-50-00-70050	Employees @ SHH	20,090.74	0.00
Subtotal : None		1,043,692.16	0.00
Total [S3L3.18C1]	Dietary: Salaries	1,043,692.16	0.00
Group : [S3L3.21C1] Dietary: Food			
Subgroup : None			
10-28-00-78000	Food/ Supp-Tube Feed	2,405.92	0.00
10-28-00-78200	Nursing - Dietary Supplements	37,638.05	0.00
10-50-00-78100	Nutritional Ser - Food	509,971.96	0.00
10-50-00-78200	Nutritional Ser - Dietary Supplements	45,055.69	0.00
Subtotal : None		595,071.62	0.00
Total [S3L3.21C1]	Dietary: Food	595,071.62	0.00
Group : [S3L3.22C1] Dietary: Purchased Service			
Subgroup : None			
10-50-00-83000	Nutritional Purchased Services	25,930.13	0.00
Subtotal : None		25,930.13	0.00
Total [S3L3.22C1]	Dietary: Purchased Service	25,930.13	0.00
Group : [S3L3.23C1] Dietary: Supplies & Expenses			
Subgroup : None			
10-50-00-84000	Nutritional Supplies & Expenses	81,831.62	0.00
Subtotal : None		81,831.62	0.00
Total [S3L3.23C1]	Dietary: Supplies & Expenses	81,831.62	0.00
Group : [S3L3.24C1] Housekeeping / Laundry: Salaries			
Subgroup : [S3L3.24CHousekeeping Salaries			
10-62-00-65100	Housekeeping Personnel	609,960.86	0.00
Subtotal [S3L3.24C1AHousekeeping Salaries		609,960.86	0.00
Subgroup : [S3L3.24CLaundry Salaries			
10-63-00-65000	Laundry Personnel	144,756.64	0.00
Subtotal [S3L3.24C1BLaundry Salaries		144,756.64	0.00
Total [S3L3.24C1]	Housekeeping / Laundry: Salaries	754,717.50	0.00
Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service			
Subgroup : [S3L3.27CHousekeeping Purchased Service			
10-62-00-83000	Housekeeping Purchased Services	(212.00)	0.00
Subtotal [S3L3.27C1AHousekeeping Purchased Service		(212.00)	0.00
Subgroup : [S3L3.27CLaundry Purchased Service			
10-63-00-72000	Laundry Related Party Labor	101,093.04	0.00
10-63-00-83000	Laundry Purchased Services	2,017.83	0.00
Subtotal [S3L3.27C1BLaundry Purchased Service		103,110.87	0.00
Total [S3L3.27C1]	Housekeeping / Laundry: Purchased Service	102,898.87	0.00
Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense			
Subgroup : [S3L3.28CHousekeeping Supplies & Expenses			
10-62-00-84000	Housekeeping Supplies & Expenses	69,256.85	0.00
Subtotal [S3L3.28C1AHousekeeping Supplies & Expenses		69,256.85	0.00
Subgroup : [S3L3.28CLaundry Supplies & Expense			
10-63-00-84000	Laundry Supplies & Expenses	28,000.03	0.00
Subtotal [S3L3.28C1BLaundry Supplies & Expense		28,000.03	0.00
Total [S3L3.28C1]	Housekeeping / Laundry: Supplies & Expense	97,256.88	0.00
Group : [S3L3.29C1] Housekeeping / Laundry: Linen & Bedding			
Subgroup : None			

10-63-00-79000	Linen And Bedding	14,436.96	0.00
Subtotal : None		14,436.96	0.00
Total [S3L3.29C1]	Housekeeping / Laundry: Linen & Bedding	14,436.96	0.00
Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries			
Subgroup : None			
10-10-00-60500	Ward Clerks & Nursing Sec.	81,060.82	0.00
10-30-00-69000	Medical Records	33,097.53	0.00
Subtotal : None		114,158.35	0.00
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salaries	114,158.35	0.00
Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries			
Subgroup : [S3L3.40C1]MMQ Salaries			
10-30-00-60600	Mgmt Minutes Eval Nurses Mmq	2,878.58	0.00
Subtotal [S3L3.40C1]MMQ Salaries		2,878.58	0.00
Subgroup : [S3L3.40C1]MDS Salaries			
10-10-00-60400	Mds	389,945.04	0.00
Subtotal [S3L3.40C1]MDS Salaries		389,945.04	0.00
Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	392,823.62	0.00
Group : [S3L3.43C1] MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			
Subgroup : None			
10-28-00-72000	Nursing Related Party Labor	15,043.27	0.00
Subtotal : None		15,043.27	0.00
Total [S3L3.43C1]	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	15,043.27	0.00
Group : [S3L3.48C1] Social Service Worker: Salaries			
Subgroup : None			
10-51-00-64000	Social Worker	197,621.68	0.00
Subtotal : None		197,621.68	0.00
Total [S3L3.48C1]	Social Service Worker: Salaries	197,621.68	0.00
Group : [S3L3.60C1] Direct Restorative Therapy: Salaries			
Subgroup : None			
10-44-00-62000	Therapist, Salaries	52,494.41	0.00
10-44-00-70020	Employees @ MAR	32.00	0.00
10-44-00-70030	Employees @ MAD	15,539.82	0.00
10-44-00-70050	Employees @ SHH	96.00	0.00
10-44-00-72000	Respiratory Related Party Labor	31.23	0.00
Subtotal : None		68,193.46	0.00
Total [S3L3.60C1]	Direct Restorative Therapy: Salaries	68,193.46	0.00
Group : [S3L3.62C1] Direct Restorative Therapy: Consultants			
Subgroup : None			
10-41-00-72600	Therapist Consultants Direct PT	72,052.33	0.00
10-41-00-72700	Therapist Consultants Indirect PT	332,842.52	0.00
10-41-00-72800	All Inclusive PT	168,553.62	0.00
10-42-00-72600	Therapist Consultants Direct OT	67,449.58	0.00
10-42-00-72700	Therapist Consultants Indirect OT	277,378.03	0.00
10-42-00-72800	All Inclusive OT	201,975.87	0.00
10-43-00-72600	Therapist Consultants Direct ST	33,450.59	0.00
10-43-00-72700	Therapist Consultants Indirect ST	54,026.62	0.00
10-43-00-72800	All Inclusive ST	60,260.82	0.00
Subtotal : None		1,267,989.98	0.00
Total [S3L3.62C1]	Direct Restorative Therapy: Consultants	1,267,989.98	0.00
Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries			
Subgroup : None			
10-40-00-66000	Therapeutic Activities Personnel	341,256.52	0.00
10-52-00-67000	Pastoral Care Personnel	65,164.53	0.00
10-52-00-67100	Chaplain'S Salary Religious	39,440.14	0.00
Subtotal : None		445,861.19	0.00
Total [S3L3.64C1]	Recreational Therapy/Activities: Salaries	445,861.19	0.00
Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service			
Subgroup : None			
10-40-00-80200	Ther Activities Eden Concept	1,908.00	0.00
10-40-00-83000	Therapeutic Purchased Services	3,925.00	0.00
Subtotal : None		5,833.00	0.00
Total [S3L3.67C1]	Recreational Therapy/Activities: Purchased Service	5,833.00	0.00
Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses			
Subgroup : None			
10-40-00-84000	Therapeutic Supplies & Expenses	7,836.97	0.00
10-52-00-84000	Pastoral Care Supplies & Expenses	350.95	0.00
10-95-00-84100	Chapel Supplies	319.50	0.00
Subtotal : None		8,507.42	0.00
Total [S3L3.68C1]	Recreational Therapy/Activities: Supplies & Expenses	8,507.42	0.00
Group : [S3L3.78C1] Travel: Motor Vehicle Expense			

Subgroup : None			
10-95-00-74100	Mileage Reimbursement	1,614.60	0.00
10-95-00-82200	Insurance Motor Vehicle	12,022.20	0.00
10-95-00-82300	Motor Vehicle Expense	26,234.32	0.00
Subtotal : None		39,871.12	0.00
Total [S3L3.78C1] Travel: Motor Vehicle Expense		39,871.12	0.00
Group : [S3L3.79C1] Variable Other Required Education			
Subgroup : None			
10-95-00-80100	Employee Meeting/Education Exp	5,671.80	0.00
Subtotal : None		5,671.80	0.00
Total [S3L3.79C1] Variable Other Required Education		5,671.80	0.00
Group : [S3L3.82C1] Physician Services: Medical Director			
Subgroup : None			
10-30-00-72100	Medical Director	64,999.26	0.00
Subtotal : None		64,999.26	0.00
Total [S3L3.82C1] Physician Services: Medical Director		64,999.26	0.00
Group : [S3L3.85C1] Physician Services: Employee Physicals			
Subgroup : None			
10-95-00-74000	Employee Physical Exams	3,440.90	0.00
10-95-00-75000	Employee Covid Testing	288,694.52	0.00
Subtotal : None		292,135.42	0.00
Total [S3L3.85C1] Physician Services: Employee Physicals		292,135.42	0.00
Group : [S3L3.86C1] Physician Services: Other			
Subgroup : None			
10-30-00-72400	Dentist Ddm	20,938.44	0.00
10-30-00-83000	Medical SRVS. Purchased Services	52,016.34	0.00
Subtotal : None		72,954.78	0.00
Total [S3L3.86C1] Physician Services: Other		72,954.78	0.00
Group : [S3L3.87C1] Legend Drugs			
Subgroup : None			
10-75-00-76100	Prescription Drugs - Billable	127,185.05	0.00
10-75-00-76200	Iv Therapy - Billable	1,180.00	0.00
10-75-00-76400	Lab Fees - Billable	11,662.63	0.00
10-75-00-76500	Ambulance - Billable	12,704.24	0.00
10-75-00-76800	Radiology - Billable	11,343.29	0.00
Subtotal : None		164,075.21	0.00
Total [S3L3.87C1] Legend Drugs		164,075.21	0.00
Group : [S3L3.89C1] House Supplies Not Resold			
Subgroup : None			
10-28-00-77100	Prescription Drugs - Non Billable	10,379.83	0.00
10-28-00-77500	Ambulance - Non Billable	1,694.42	0.00
10-28-00-84000	Nursing Supplies & Expenses	455,326.24	0.00
10-41-00-84000	Supplies And Expenses PT	4,768.03	0.00
10-42-00-84000	Supplies And Expenses OT	2,282.98	0.00
10-44-00-84000	Respit Therapy Supplies & Expenses	5,590.22	0.00
10-75-00-84000	Medicare Anc. Supplies & Expenses	962.74	0.00
Subtotal : None		481,004.46	0.00
Total [S3L3.89C1] House Supplies Not Resold		481,004.46	0.00
Group : [S3L3.92C1] Pharmacy Consultant			
Subgroup : None			
10-30-00-72500	Management Consultants	36,690.00	0.00
Subtotal : None		36,690.00	0.00
Total [S3L3.92C1] Pharmacy Consultant		36,690.00	0.00
Group : [S3L4.1C1] Depreciaton			
Subgroup : [S3L4.1C1]Improvements Depreciation			
10-70-00-90130	Depreciation - Building Imp.	193,773.81	0.00
10-70-00-95030	Depreciation - Land Improvements	10,932.17	0.00
Subtotal [S3L4.1C1B] Improvements Depreciation		204,705.98	0.00
Subgroup : [S3L4.1C1]Equipment Depreciation			
10-70-00-90200	Depreciation - Equipment	95,662.17	0.00
Subtotal [S3L4.1C1C] Equipment Depreciation		95,662.17	0.00
Subgroup : [S3L4.1C1]Software Depreciaton			
10-70-00-90510	Depreication - Software	483.34	0.00
Subtotal [S3L4.1C1D] Software Depreciaton		483.34	0.00
Total [S3L4.1C1] Depreciaton		300,851.49	0.00
Group : [S3L4.2C1] Long Term Interest Expense SNF-CR			
Subgroup : None			
10-70-00-88000	Interest Expense Long Term	25,915.05	0.00
Subtotal : None		25,915.05	0.00
Total [S3L4.2C1] Long Term Interest Expense SNF-CR		25,915.05	0.00

Group : [S3L4.6C1] Building Insurance Expense-SNF-CR			
Subgroup : None			
10-95-00-82000	Property Insurance	48,469.02	0.00
Subtotal : None		<u>48,469.02</u>	<u>0.00</u>
Total [S3L4.6C1] Building Insurance Expense-SNF-CR		<u>48,469.02</u>	<u>0.00</u>
Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR			
Subgroup : None			
10-64-00-82400	Real Estate Taxes	2,715.04	0.00
Subtotal : None		<u>2,715.04</u>	<u>0.00</u>
Total [S3L4.8C1] Real Estate Tax Expense-SNF-CR		<u>2,715.04</u>	<u>0.00</u>
Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
10-95-00-71300	Health Insurance	922,019.85	0.00
10-95-00-71350	Religious Health Insurance	20,692.58	0.00
10-95-00-71400	Life & Disability	76,729.89	0.00
Subtotal : None		<u>1,019,442.32</u>	<u>0.00</u>
Total [CLA-53.01] LA-Group Health/Life		<u>1,019,442.32</u>	<u>0.00</u>
Group : [CLA-53.02] LA-Employee Pensions			
Subgroup : None			
10-95-00-71600	Pension	445,572.60	0.00
10-95-00-71650	Religious Pension	7,200.00	0.00
Subtotal : None		<u>452,772.60</u>	<u>0.00</u>
Total [CLA-53.02] LA-Employee Pensions		<u>452,772.60</u>	<u>0.00</u>
Group : [CLA-53.03] LA-Employee Benefits			
Subgroup : None			
10-95-00-71700	Other Employee Benefits	23,196.59	0.00
10-95-00-74200	Tuition Reimbursement	5,886.00	0.00
Subtotal : None		<u>29,082.59</u>	<u>0.00</u>
Total [CLA-53.03] LA-Employee Benefits		<u>29,082.59</u>	<u>0.00</u>
Group : [CLA-53.04] LA-Payroll Taxes			
Subgroup : None			
10-95-00-71000	Payroll Taxes	944,316.19	0.00
Subtotal : None		<u>944,316.19</u>	<u>0.00</u>
Total [CLA-53.04] LA-Payroll Taxes		<u>944,316.19</u>	<u>0.00</u>
Group : [CLA-53.05] LA-Workers Comp			
Subgroup : None			
10-95-00-71500	Workers Compensation	185,964.25	0.00
Subtotal : None		<u>185,964.25</u>	<u>0.00</u>
Total [CLA-53.05] LA-Workers Comp		<u>185,964.25</u>	<u>0.00</u>
Group : [SOBREL3.11] Other Expenses			
Subgroup : None			
10-80-00-72000	EF Related Party Labor	31,680.25	0.00
10-80-00-74100	EF Mileage Reimbursement	739.79	0.00
10-80-00-83980	EF Advertising -Help Wanted	168.77	0.00
10-80-00-84000	EF Supplies & Expenses	79.83	0.00
Subtotal : None		<u>32,668.64</u>	<u>0.00</u>
Total [SOBREL3.11C1] Other Expenses		<u>32,668.64</u>	<u>0.00</u>
NET (INCOME) LOSS		<u>0.00</u>	<u>0.00</u>
Sum of Account Groups		<u>0.00</u>	<u>0.00</u>

Tickmarks

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