

Client: **A443574 - Geriatric Authority of Milford**
Engagement: **MDMC 2022 - Countryside Healthcare of Milford**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
Group : [A]	Balance Sheet					
Subgroup : None						
100075.000	Cash - Activities	2,886.90	0.00		0.00	0.00
100075.10.00	Cash - Activities	0.00	2,886.90		0.00	2,886.90
100076.000	Cash-Activities-MCU	2,870.30	0.00		0.00	0.00
100076.10.00	Cash-Activities-MCU	0.00	2,870.30		0.00	2,870.30
100100.000	Cash - Operating	(207,148.98)	0.00		0.00	0.00
100400.000	Cash - Money Market	613,609.53	0.00		0.00	0.00
100400.10.00	Cash - Money Market	0.00	102,293.52		0.00	102,293.52
100500.000	Cash - Unibank	320,560.01	0.00		0.00	0.00
100500.10.00	Cash - Unibank	0.00	148,303.58		0.00	148,303.58
100600.000	Cash - Petty	200.00	0.00		0.00	0.00
100600.10.00	Cash - Petty	0.00	199.00		0.00	199.00
100700.000	Cash-Unibank Credit Card	20,980.01	0.00		0.00	0.00
100700.10.00	Cash-Unibank Credit Card	0.00	20,971.01		0.00	20,971.01
100800.000	Cash-Emergency Cash On Hand	2,000.00	0.00		0.00	0.00
100800.10.00	Cash-Emergency Cash On Hand	0.00	2,000.00		0.00	2,000.00
111000.000	A/R - Private	296,621.81	0.00		0.00	0.00
111000.10.00	A/R - Private	0.00	162,907.59		0.00	162,907.59
112000.000	A/R - Medicaid	243,142.60	0.00		0.00	0.00
112000.10.00	A/R - Medicaid	0.00	210,953.79		0.00	210,953.79
112250.10.00	A/R - Patient Liability	0.00	68,461.63		0.00	68,461.63
112500.10.00	A/R - United Health SCO	0.00	24,095.53		0.00	24,095.53
112600.10.00	A/R - United Health Part B	0.00	(205.74)		0.00	(205.74)
113000.000	A/R - Medicare Part A	202,643.09	0.00		0.00	0.00
113000.10.00	A/R - Medicare Part A	0.00	306,781.97		0.00	306,781.97
113500.10.00	A/R - Navicare	0.00	23,590.82		0.00	23,590.82
114000.10.00	A/R - Ancillary Medicare Part B	0.00	8,413.70		0.00	8,413.70
115000.10.00	A/R - Co-Insurance Part A	0.00	68,762.38		0.00	68,762.38
116000.10.00	A/R - Co-Insurance Part B	0.00	14,204.11		0.00	14,204.11
117000.10.00	A/R - Managed Care -Other	0.00	8,791.46		0.00	8,791.46
117050.10.00	A/R - Managed Care Part B	0.00	1,672.20		0.00	1,672.20
117100.10.00	A/R - Blue Cross	0.00	6,868.91		0.00	6,868.91
117200.10.00	A/R - United Health Skilled	0.00	49,163.01		0.00	49,163.01
117300.10.00	A/R - Fallon	0.00	12,717.90		0.00	12,717.90
117350.10.00	A/R - Fallon Part B	0.00	(2,061.28)		0.00	(2,061.28)
117400.10.00	A/R - Harvard Pilgrim	0.00	412.00		0.00	412.00
119100.10.00	A/R - Tufts	0.00	103,796.00		0.00	103,796.00
119150.10.00	A/R-Tufts Part B	0.00	1,750.88		0.00	1,750.88
119300.10.00	A/R - Hospice	0.00	(617.84)		0.00	(617.84)
119500.10.00	A/R - United Health	0.00	24,111.00		0.00	24,111.00
119600.10.00	A/R - Workers Compensation	0.00	10,400.00		0.00	10,400.00
120000.000	A/R - Allowance For Bad Debt	(173,000.00)	0.00		0.00	0.00
120000.10.00	A/R - Allowance For Bad Debt	0.00	(191,404.86)		0.00	(191,404.86)
120010.10.00	A/R - Pharmacy Credits	0.00	801.36		0.00	801.36
120020.10.00	A/R-Partners Pharmacy Credits	0.00	19.43		0.00	19.43
130000.000	Prepaid Insurance	28,186.27	0.00		0.00	0.00
130000.10.00	Prepaid Insurance	0.00	72,729.46		0.00	72,729.46
130500.000	Prepaid Expenses	5,242.42	0.00		0.00	0.00
130500.10.00	Prepaid Expenses	0.00	37,376.25		0.00	37,376.25
150000.000	Building - 1 Countryside	9,944,449.20	0.00		0.00	0.00
150000.10.00	Building - 1 Countryside	0.00	9,944,449.20		0.00	9,944,449.20
150015.000	Accum Depreciation - 1 Countryside	(3,407,115.83)	0.00		0.00	0.00
150015.10.00	Accum Depreciation - 1 Countryside	0.00	(3,548,245.79)		0.00	(3,548,245.79)
150020.000	Building- 3 Countryside	13,200.00	0.00		0.00	0.00
150020.10.00	Building- 3 Countryside	0.00	13,200.00		0.00	13,200.00
150025.000	Accum Depreciation - 3 Countryside	(1,403.00)	0.00		0.00	0.00
150025.10.00	Accum Depreciation - 3 Countryside	0.00	(1,733.00)		0.00	(1,733.00)
150027.10.00	Accum. Depreciation- Memory Care Unit	0.00	(107,481.00)		0.00	(107,481.00)
150030.000	Improvements - 1 Countryside	6,158,816.38	0.00		0.00	0.00
150030.10.00	Improvements - 1 Countryside	0.00	6,164,066.38		0.00	6,164,066.38
150035.000	Accum. Depreciation - Improvements - 1 Cc	(1,962,613.00)	0.00		0.00	0.00
150035.10.00	Accum. Depreciation - Improvements - 1	0.00	(2,077,987.96)		0.00	(2,077,987.96)
150036.10.00	Improvements - Memory Care Unit	0.00	(40,998.00)		0.00	(40,998.00)
150037.10.00	Accum. Depreciation- Improvements Memo	0.00	(40,998.00)		0.00	(40,998.00)
150040.000	Fixed Assets - 1 Countryside	1,680,270.27	0.00		0.00	0.00
150040.10.00	Fixed Assets - 1 Countryside	0.00	1,681,558.11		0.00	1,681,558.11
150045.000	Accum. Depreciation - Fixed Assets - 1 Cou	(1,347,212.28)	0.00		0.00	0.00
150045.10.00	Accum. Depreciation - Fixed Assets - 1	0.00	(1,386,571.32)		0.00	(1,386,571.32)
150050.10.00	Improvements- 3 Countryside	0.00	176,986.50		0.00	176,986.50
150067.10.00	Accum. Depreciation- Fixed Assets Memor	0.00	(21,986.04)		0.00	(21,986.04)
160070.000	Mortgage Acquisition Costs	147,464.00	0.00		0.00	0.00

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160070.10.00	Mortgage Acquisition Costs	0.00	147,464.00		0.00	147,464.00
160075.0000	Accum. Amortization Of Macs	(39,631.28)	0.00		0.00	0.00
160075.10.00	Accum. Amortization Of Macs	0.00	(42,317.84)		0.00	(42,317.84)
210000.0000	Current Liabilities Accounts Payable	(116,893.74)	0.00		0.00	0.00
210000.20.00	Accounts Payable	0.00	(128,664.81)		0.00	(128,664.81)
215100.0000	Due to Resident	(1,844.00)	0.00		0.00	0.00
215300.20.00	Patient Needs Liability	0.00	(200.00)		0.00	(200.00)
220000.20.00	FICA Payable	0.00	24,271.20		0.00	24,271.20
220015.20.00	Medicare Payable	0.00	(24,271.51)		0.00	(24,271.51)
220025.20.00	State W/H Tax Payable	0.00	(44.51)		0.00	(44.51)
220030.20.00	Employee Pension Payable	0.00	(1,356.06)		0.00	(1,356.06)
220035.0000	Accrued Payroll	(262,566.01)	0.00		0.00	0.00
220035.20.00	Accrued Payroll	0.00	(304,211.65)		0.00	(304,211.65)
220040.0000	Accrued Vacation	(329,678.49)	0.00		0.00	0.00
220040.20.00	Accrued Vacation	0.00	(300,638.45)		0.00	(300,638.45)
220060.0000	Retired Pension - Current fiscal year	51,857.00	0.00		0.00	0.00
220060.20.00	Retired Pension - Current fiscal year	0.00	51,857.04		0.00	51,857.04
220100.0000	Accrued Expenses	(49,128.97)	0.00		0.00	0.00
220100.20.00	Accrued Expenses	0.00	(24,012.17)		0.00	(24,012.17)
220200.0000	Employee Disability Insurance	3,589.99	0.00		0.00	0.00
220200.20.00	Employee Disability Insurance	0.00	2,485.53		0.00	2,485.53
220300.0000	Accrued Bond Int Payable - Renovations	(33,375.49)	0.00		0.00	0.00
220300.20.00	Accrued Bond Int Payable - Renovations	0.00	(79,221.68)		0.00	(79,221.68)
220400.0000	Accrued Medicaid User Fee	(157,735.35)	0.00		0.00	0.00
220400.20.00	Accrued Medicaid User Fee	0.00	(157,322.97)		0.00	(157,322.97)
220500.0000	Current Portion of LTD	(420,000.00)	0.00		0.00	0.00
220500.20.00	Current Portion of LTD	0.00	(3,800.11)		0.00	(3,800.11)
230000.0000	Loan - Milford National Bank	(74,999.90)	0.00		0.00	0.00
230000.20.00	Loan - Milford National Bank	0.00	(73,999.90)		0.00	(73,999.90)
230150.0000	Bond Payable - 2006/2007 Renovations To	(6,265,000.00)	0.00		0.00	0.00
230150.20.00	Bond Payable - 2006/2007 Renovations To	0.00	(6,080,000.00)		0.00	(6,080,000.00)
230160.0000	Bond Payable - 2009 Renovation Town Of M	(80,000.00)	0.00		0.00	0.00
230160.20.00	Bond Payable - 2009 Renovation Town Of	0.00	(80,000.00)		0.00	(80,000.00)
230170.0000	Bond Payable - 2011 Renovation Town Of	(75,000.00)	0.00		0.00	0.00
230170.20.00	Bond Payable - 2011 Renovation Town Of	0.00	(60,000.00)		0.00	(60,000.00)
230180.0000	Bonds Payable-2014 Renovation Town Of	(4,940,000.00)	0.00		0.00	0.00
230180.20.00	Bonds Payable-2014 Renovation Town Of	0.00	(4,663,570.64)		0.00	(4,663,570.64)
230200.0000	LT Debt - Current Portion Offset	420,000.00	0.00		0.00	0.00
230200.20.00	LT Debt - Current Portion Offset	0.00	420,000.00		0.00	420,000.00
250100.20.00	Capital	0.00	(1,287.84)		0.00	(1,287.84)
250150.20.00	Principal	0.00	(414,714.48)		0.00	(414,714.48)
301000.30.00	Net Assets	0.00	390,318.74		0.00	390,318.74
308000.0000	Retained Earnings	(633,602.26)	0.00		0.00	0.00
308000.30.00	Retained Earnings	0.00	(633,602.26)		0.00	(633,602.26)
Subtotal : None		(419,358.80)	21,434.68		0.00	21,434.68
Total [A] Balance Sheet		(419,358.80)	21,434.68		0.00	21,434.68

Group : [I] Income Statement

Subgroup : None

400100.0000	Medicare A - Room And Board	(1,296,866.01)	0.00		0.00	0.00
400100.40.00	Medicare A - Room And Board	0.00	(2,951,365.04)		0.00	(2,951,365.04)
400200.40.00	Medicare A - Medical Supplies	0.00	(6,706.64)		0.00	(6,706.64)
400250.0000	Medicare A - Pharmacy	(93,683.02)	0.00		0.00	0.00
400250.40.00	Medicare A - Pharmacy	0.00	(264,292.00)		0.00	(264,292.00)
400300.0000	Medicare A - Oxygen	(1,464.44)	0.00		0.00	0.00
400300.40.00	Medicare A - Oxygen	0.00	(10,508.90)		0.00	(10,508.90)
400400.0000	Medicare A - Physical Therapy	(361,288.12)	0.00		0.00	0.00
400400.40.00	Medicare A - Physical Therapy	0.00	(733,262.50)		0.00	(733,262.50)
400450.0000	Medicare A - Occupational Therapy	(347,528.10)	0.00		0.00	0.00
400450.40.00	Medicare A - Occupational Therapy	0.00	(769,648.92)		0.00	(769,648.92)
400500.0000	Medicare A - Speech Therapy	(87,872.48)	0.00		0.00	0.00
400500.40.00	Medicare A - Speech Therapy	0.00	(162,967.92)		0.00	(162,967.92)
400600.0000	Medicare A - IV Therapy	(17,527.74)	0.00		0.00	0.00
400600.40.00	Medicare A - IV Therapy	0.00	(9,299.22)		0.00	(9,299.22)
400700.0000	Medicare A - X-Ray	(25,323.38)	0.00		0.00	0.00
400700.40.00	Medicare A - X-Ray	0.00	(38,306.98)		0.00	(38,306.98)
400750.0000	Medicare A - Ambulance	(12,691.84)	0.00		0.00	0.00
400850.0000	Medicare A - Lab	(42,787.26)	0.00		0.00	0.00
400850.40.00	Medicare A - Lab	0.00	(122,290.68)		0.00	(122,290.68)
400900.0000	Medicare A - Contractual Adjustment	990,166.38	0.00		0.00	0.00
400900.40.00	Medicare A - Contractual Adjustment	0.00	2,117,283.76		0.00	2,117,283.76
410100.0000	Private - Room And Board	(1,629,530.87)	0.00		0.00	0.00

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410100.40.00	Private - Room And Board	0.00	(1,748,680.82)		0.00	(1,748,680.82)
410200.000	Private - Medical Supplies	(60.56)	0.00		0.00	0.00
410200.40.00	Private - Medical Supplies	0.00	60.56		0.00	60.56
410250.000	Private - Pharmacy	(4.36)	0.00		0.00	0.00
410250.40.00	Private - Pharmacy	0.00	(117.12)		0.00	(117.12)
410300.000	Private - Oxygen	(568.80)	0.00		0.00	0.00
410300.40.00	Private - Oxygen	0.00	(380.66)		0.00	(380.66)
410400.000	Private - Physical Therapy	(254.00)	0.00		0.00	0.00
410400.40.00	Private - Physical Therapy	0.00	(425.16)		0.00	(425.16)
410450.40.00	Private - Occupational Therapy	0.00	(433.52)		0.00	(433.52)
410500.40.00	Private - Speech Therapy	0.00	(162.06)		0.00	(162.06)
410850.000	Private - Lab	(339.00)	0.00		0.00	0.00
410900.000	Private - Contractual Adjustment	187.02	0.00		0.00	0.00
410900.40.00	Private - Contractual Adjustment	0.00	1,137.86		0.00	1,137.86
415100.40.00	Workers Compensation - Room And Board	0.00	(10,400.00)		0.00	(10,400.00)
415400.40.00	Workers Compensation - Physical Therapy	0.00	(212.58)		0.00	(212.58)
415450.40.00	Workers Compensation - Occupational The	0.00	(214.44)		0.00	(214.44)
415850.40.00	Workers Compensation- Lab	0.00	(115.38)		0.00	(115.38)
415900.40.00	Workers Compensation - Contractual Adju	0.00	542.40		0.00	542.40
430100	Medicaid - Patient Resource	0.00	0.00		(1,404,313.00)	(1,404,313.00)
				CAIDJE -	(1,404,313.00)	
430100.000	Medicaid - Room And Board	(2,673,610.86)	0.00		0.00	0.00
430100.40.00	Medicaid - Room And Board	0.00	(2,781,255.56)		1,404,313.00	(1,376,942.56)
				CAIDJE -	1,404,313.00	
430250.000	Medicaid - Pharmacy	330.52	0.00		0.00	0.00
430250.40.00	Medicaid - Pharmacy	0.00	73.94		0.00	73.94
430400.000	Medicaid - Physical Therapy	(7,809.29)	0.00		0.00	0.00
430400.40.00	Medicaid - Physical Therapy	0.00	(3,469.86)		0.00	(3,469.86)
430450.000	Medicaid - Occupational Therapy	(573.96)	0.00		0.00	0.00
430450.40.00	Medicaid - Occupational Therapy	0.00	(857.76)		0.00	(857.76)
430500.000	Medicaid - Speech Therapy	(957.17)	0.00		0.00	0.00
430500.40.00	Medicaid - Speech Therapy	0.00	(1,419.71)		0.00	(1,419.71)
430900.000	Medicaid - Contractual Adjustment	18,406.92	0.00		0.00	0.00
430900.40.00	Medicaid - Contractual Adjustment	0.00	8,243.50		0.00	8,243.50
432100.000	Navicare-Room & Board	(343,052.04)	0.00		0.00	0.00
432100.40.00	Navicare-Room & Board	0.00	(259,372.33)		0.00	(259,372.33)
432600.40.00	Navicare-IV Therapy	0.00	(350.00)		0.00	(350.00)
432900.40.00	Navicare-Contractual Adjustment	0.00	350.00		0.00	350.00
435100.000	United Health SCO - Room And Board	(2,072,398.75)	0.00		0.00	0.00
435100.40.00	United Health SCO - Room And Board	0.00	(2,471,987.00)		0.00	(2,471,987.00)
435300.40.00	United Health SCO - Oxygen	0.00	(3.84)		0.00	(3.84)
435400.000	United Health SCO - Physical Therapy	(56,364.96)	0.00		0.00	0.00
435400.40.00	United Health SCO - Physical Therapy	0.00	(19,279.84)		0.00	(19,279.84)
435450.000	United Health SCO - Occupational Therapy	(225.48)	0.00		0.00	0.00
435450.40.00	United Health SCO - Occupational Therap	0.00	(217.98)		0.00	(217.98)
435500.000	United Health SCO - Speech Therapy	(741.44)	0.00		0.00	0.00
435500.40.00	United Health SCO - Speech Therapy	0.00	(1,085.04)		0.00	(1,085.04)
435900.000	United Health SCO - Contractual Adjustmer	40,691.88	0.00		0.00	0.00
435900.40.00	United Health SCO - Contractual Adjustm	0.00	14,476.70		0.00	14,476.70
450100.000	Managed Care - Room And Board	(32,110.50)	0.00		0.00	0.00
450100.40.00	Managed Care - Room And Board	0.00	(15,406.17)		0.00	(15,406.17)
450250.000	Managed Care - Pharmacy	(6,509.58)	0.00		0.00	0.00
450250.40.00	Managed Care - Pharmacy	0.00	(9,487.64)		0.00	(9,487.64)
450400.000	Managed Care - Physical Therapy	(10,216.04)	0.00		0.00	0.00
450400.40.00	Managed Care - Physical Therapy	0.00	(8,694.96)		0.00	(8,694.96)
450450.000	Managed Care - Occupational Therapy	(12,716.46)	0.00		0.00	0.00
450450.40.00	Managed Care - Occupational Therapy	0.00	(9,721.02)		0.00	(9,721.02)
450500.000	Managed Care - Speech Therapy	(1,115.86)	0.00		0.00	0.00
450500.40.00	Managed Care - Speech Therapy	0.00	(804.28)		0.00	(804.28)
450700.000	Managed Care - X-Ray	(360.00)	0.00		0.00	0.00
450850.000	Managed Care - Lab	(1,205.72)	0.00		0.00	0.00
450850.40.00	Managed Care - Lab	0.00	(657.38)		0.00	(657.38)
450900.000	Managed Care - Contractual Adjustment	36,641.05	0.00		0.00	0.00
450900.40.00	Managed Care - Contractual Adjustment	0.00	26,450.23		0.00	26,450.23
460100.000	Tufts - Room And Board	(77,676.65)	0.00		0.00	0.00
460100.40.00	Tufts - Room And Board	0.00	(317,068.14)		0.00	(317,068.14)
460250.000	Tufts - Pharmacy	(5,817.60)	0.00		0.00	0.00
460250.40.00	Tufts - Pharmacy	0.00	(36,893.64)		0.00	(36,893.64)
460300.000	Tufts - Oxygen	(85.14)	0.00		0.00	0.00
460300.40.00	Tufts - Oxygen	0.00	(345.56)		0.00	(345.56)
460400.000	Tufts - Physical Therapy	(32,576.62)	0.00		0.00	0.00
460400.40.00	Tufts - Physical Therapy	0.00	(116,178.22)		0.00	(116,178.22)
460450.000	Tufts - Occupational Therapy	(39,024.14)	0.00		0.00	0.00

Client: **A443574 - Geriatric Authority of Milford**
Engagement: **MDMC 2022 - Countryside Healthcare of Milford**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
460450.40.00	Tufts - Occupational Therapy	0.00	(125,477.88)		0.00	(125,477.88)
460500.00.00	Tufts - Speech Therapy	(10,421.84)	0.00		0.00	0.00
460500.40.00	Tufts - Speech Therapy	0.00	(23,119.36)		0.00	(23,119.36)
460600.40.00	Tufts - IV Therapy	0.00	(46.98)		0.00	(46.98)
460700.00.00	Tufts - X-Ray	(1,080.00)	0.00		0.00	0.00
460700.40.00	Tufts - X-Ray	0.00	(6,621.02)		0.00	(6,621.02)
460850.00.00	Tufts - Lab	(4,459.36)	0.00		0.00	0.00
460850.40.00	Tufts - Lab	0.00	(19,620.24)		0.00	(19,620.24)
460900.00.00	Tufts - Contractual Adjustment	91,238.70	0.00		0.00	0.00
460900.40.00	Tufts - Contractual Adjustment	0.00	313,198.36		0.00	313,198.36
470100.00.00	Hospice - Room And Board	(106,476.50)	0.00		0.00	0.00
470100.40.00	Hospice - Room And Board	0.00	(4,011.58)		0.00	(4,011.58)
470400.00.00	Hospice - Physical Therapy	(475.66)	0.00		0.00	0.00
470500.00.00	Hospice - Speech Therapy	(556.80)	0.00		0.00	0.00
470500.40.00	Hospice - Speech Therapy	0.00	(361.16)		0.00	(361.16)
470900.00.00	Hospice - Contractual Adjustment	519.08	0.00		0.00	0.00
470900.40.00	Hospice - Contractual Adjustment	0.00	180.32		0.00	180.32
480100.00.00	United Healthcare - Room And Board	(54,765.00)	0.00		0.00	0.00
480100.40.00	United Healthcare - Room And Board	0.00	(107,648.76)		0.00	(107,648.76)
480250.00.00	United Healthcare - Pharmacy	(5,248.44)	0.00		0.00	0.00
480250.40.00	United Healthcare - Pharmacy	0.00	(13,703.40)		0.00	(13,703.40)
480300.00.00	United Healthcare - Oxygen	(330.54)	0.00		0.00	0.00
480300.40.00	United Healthcare - Oxygen	0.00	(484.52)		0.00	(484.52)
480400.00.00	United Healthcare - Physical Therapy	(29,171.74)	0.00		0.00	0.00
480400.40.00	United Healthcare - Physical Therapy	0.00	(40,537.60)		0.00	(40,537.60)
480450.00.00	United Healthcare - Occupational Therapy	(30,179.90)	0.00		0.00	0.00
480450.40.00	United Healthcare - Occupational Therap	0.00	(39,630.32)		0.00	(39,630.32)
480500.00.00	United Healthcare - Speech Therapy	(5,442.50)	0.00		0.00	0.00
480500.40.00	United Healthcare - Speech Therapy	0.00	(6,248.12)		0.00	(6,248.12)
480600.40.00	United Healthcare - IV Therapy	0.00	(1,358.08)		0.00	(1,358.08)
480700.00.00	United Healthcare - X-Ray	(4,733.32)	0.00		0.00	0.00
480700.40.00	United Healthcare - X-Ray	0.00	(2,865.64)		0.00	(2,865.64)
480850.00.00	United Healthcare - Lab	(4,692.78)	0.00		0.00	0.00
480850.40.00	United Healthcare - Lab	0.00	(6,152.38)		0.00	(6,152.38)
480900.00.00	United Healthcare - Contractual Adjustment	81,346.58	0.00		0.00	0.00
480900.40.00	United Healthcare - Contractual Adjustm	0.00	115,217.58		0.00	115,217.58
500260.00.00	Medicare B - Vaccines	(4,277.75)	0.00		0.00	0.00
500260.40.00	Medicare B - Vaccines	0.00	(8,103.12)		0.00	(8,103.12)
500400.00.00	Medicare B - Physical Therapy	(121,192.54)	0.00		0.00	0.00
500400.40.00	Medicare B - Physical Therapy	0.00	(50,219.98)		0.00	(50,219.98)
500450.00.00	Medicare B - Occupational Therapy	(83,852.10)	0.00		0.00	0.00
500450.40.00	Medicare B - Occupational Therapy	0.00	(53,699.34)		0.00	(53,699.34)
500500.00.00	Medicare B - Speech Therapy	(96,057.12)	0.00		0.00	0.00
500500.40.00	Medicare B - Speech Therapy	0.00	(58,842.30)		0.00	(58,842.30)
500900.00.00	Medicare B - Contractual Adjustment	169,221.99	0.00		0.00	0.00
500900.40.00	Medicare B - Contractual Adjustment	0.00	99,570.85		0.00	99,570.85
505260.00.00	Managed Care B - Vaccines	(218.42)	0.00		0.00	0.00
505260.40.00	Managed Care B - Vaccines	0.00	(259.02)		0.00	(259.02)
505400.00.00	Managed Care B - Physical Therapy	(7,157.83)	0.00		0.00	0.00
505400.40.00	Managed Care B - Physical Therapy	0.00	(3,876.36)		0.00	(3,876.36)
505450.00.00	Managed Care B - Occupational Therapy	(1,960.10)	0.00		0.00	0.00
505500.00.00	Managed Care B - Speech Therapy	(2,278.76)	0.00		0.00	0.00
505500.40.00	Managed Care B - Speech Therapy	0.00	(5,050.52)		0.00	(5,050.52)
505900.00.00	Managed Care B - Contractual Adjustment	5,015.11	0.00		0.00	0.00
505900.40.00	Managed Care B - Contractual Adjustment	0.00	5,435.91		0.00	5,435.91
506260.00.00	Fallon B - Vaccines	241.68	0.00		0.00	0.00
506260.40.00	Fallon B - Vaccines	0.00	(122.88)		0.00	(122.88)
506400.00.00	Fallon B - Physical Therapy	(14,609.34)	0.00		0.00	0.00
506400.40.00	Fallon B - Physical Therapy	0.00	(11,634.44)		0.00	(11,634.44)
506450.00.00	Fallon B - Occupational Therapy	(6,136.12)	0.00		0.00	0.00
506450.40.00	Fallon B - Occupational Therapy	0.00	(1,568.88)		0.00	(1,568.88)
506500.00.00	Fallon B - Speech Therapy	(17,150.40)	0.00		0.00	0.00
506500.40.00	Fallon B - Speech Therapy	0.00	(2,344.16)		0.00	(2,344.16)
506900.00.00	Fallon B - Contractual Adjustment	18,026.07	0.00		0.00	0.00
506900.40.00	Fallon B - Contractual Adjustment	0.00	7,636.16		0.00	7,636.16
507400.00.00	Blue Cross B - Physical Therapy	(547.98)	0.00		0.00	0.00
507400.40.00	Blue Cross B - Physical Therapy	0.00	(850.32)		0.00	(850.32)
507450.00.00	Blue Cross B - Occupational Therapy	(1.08)	0.00		0.00	0.00
507450.40.00	Blue Cross B - Occupational Therapy	0.00	70.00		0.00	70.00
507500.40.00	Blue Cross B - Speech Therapy	0.00	(652.06)		0.00	(652.06)
507900.00.00	Blue Cross B - Contractual Adjustment	1,577.98	0.00		0.00	0.00
507900.40.00	Blue Cross B - Contractual Adjustment	0.00	3,108.18		0.00	3,108.18
508260.00.00	United Health Part B - Vaccines	(2,001.62)	0.00		0.00	0.00

Client: **A443574 - Geriatric Authority of Milford**
Engagement: **MDMC 2022 - Countryside Healthcare of Milford**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - MCD SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
508260.40.00	United Health Part B - Vaccines	0.00	(1,524.47)		0.00	(1,524.47)
508400.000	United Health Part B - Physical Therapy	(25,743.36)	0.00		0.00	0.00
508400.40.00	United Health Part B - Physical Therapy	0.00	(5,333.96)		0.00	(5,333.96)
508450.000	United Health Part B - Occupational Therap	(44,379.20)	0.00		0.00	0.00
508450.40.00	United Health Part B - Occupational The	0.00	(24,789.30)		0.00	(24,789.30)
508500.000	United Health Part B - Speech Therapy	(106,121.62)	0.00		0.00	0.00
508500.40.00	United Health Part B - Speech Therapy	0.00	(34,627.76)		0.00	(34,627.76)
508850.000	United Health Part B - Lab	(7,825.85)	0.00		0.00	0.00
508850.40.00	United Health Part B - Lab	0.00	(21,497.12)		0.00	(21,497.12)
508900.000	United Health Part B - Contractual Adjustme	125,299.31	0.00		0.00	0.00
508900.40.00	United Health Part B - Contractual Adju	0.00	53,151.52		0.00	53,151.52
510100.000	Blue Cross Blue Shield - Room And Board	(19,558.20)	0.00		0.00	0.00
510100.40.00	Blue Cross Blue Shield - Room And Board	0.00	(26,470.94)		0.00	(26,470.94)
510250.000	Blue Cross Blue Shield - Pharmacy	(7,495.52)	0.00		0.00	0.00
510250.40.00	Blue Cross Blue Shield - Pharmacy	0.00	(3,043.00)		0.00	(3,043.00)
510400.000	Blue Cross Blue Shield - Physical Therapy	(7,210.88)	0.00		0.00	0.00
510400.40.00	Blue Cross Blue Shield - Physical Thera	0.00	(10,683.16)		0.00	(10,683.16)
510450.000	Blue Cross Blue Shield - Occupational Ther	(7,523.06)	0.00		0.00	0.00
510450.40.00	Blue Cross Blue Shield - Occupational T	0.00	(10,740.78)		0.00	(10,740.78)
510850.000	Blue Cross Blue Shield - Lab	(1,030.00)	0.00		0.00	0.00
510850.40.00	Blue Cross Blue Shield - Lab	0.00	(1,072.68)		0.00	(1,072.68)
510900.000	Blue Cross Blue Shield - Contractual Adjust	26,471.85	0.00		0.00	0.00
510900.40.00	Blue Cross Blue Shield - Contractual Ad	0.00	25,697.53		0.00	25,697.53
530100.000	United Health Skilled - Room And Board	(191,666.93)	0.00		0.00	0.00
530100.40.00	United Health Skilled - Room And Board	0.00	(213,915.41)		0.00	(213,915.41)
530250.000	United HealthSkilled - Pharmacy	(16,965.26)	0.00		0.00	0.00
530250.40.00	United HealthSkilled - Pharmacy	0.00	(25,943.68)		0.00	(25,943.68)
530300.000	United Health Skilled - Oxygen	(829.58)	0.00		0.00	0.00
530300.40.00	United Health Skilled - Oxygen	0.00	(216.58)		0.00	(216.58)
530400.000	United Health Skilled - Physical Therapy	(42,295.64)	0.00		0.00	0.00
530400.40.00	United Health Skilled - Physical Therap	0.00	(25,097.96)		0.00	(25,097.96)
530450.000	United Health Skilled - Occupational Therap	(41,711.22)	0.00		0.00	0.00
530450.40.00	United Health Skilled - Occupational Th	0.00	(27,882.32)		0.00	(27,882.32)
530500.000	United Health Skilled - Speech Therapy	(18,598.04)	0.00		0.00	0.00
530500.40.00	United Health Skilled - Speech Therapy	0.00	(33,577.18)		0.00	(33,577.18)
530600.000	United Health Skilled - IV Therapy	(600.00)	0.00		0.00	0.00
530600.40.00	United Health Skilled - IV Therapy	0.00	(494.58)		0.00	(494.58)
530700.000	United Health Skilled - X-Ray	(7,102.76)	0.00		0.00	0.00
530700.40.00	United Health Skilled - X-Ray	0.00	(4,570.46)		0.00	(4,570.46)
530850.000	United Health Skilled - Lab	(8,175.90)	0.00		0.00	0.00
530850.40.00	United Health Skilled - Lab	0.00	(5,620.82)		0.00	(5,620.82)
530900.000	United Health Skilled - Contractual Adjustme	134,455.52	0.00		0.00	0.00
530900.40.00	United Health Skilled - Contractual Adj	0.00	118,655.22		0.00	118,655.22
550100.000	Fallon - Room And Board	(26,438.40)	0.00		0.00	0.00
550100.40.00	Fallon - Room And Board	0.00	(87,119.11)		0.00	(87,119.11)
550250.000	Fallon - Pharmacy	(2,089.10)	0.00		0.00	0.00
550250.40.00	Fallon - Pharmacy	0.00	(11,530.10)		0.00	(11,530.10)
550300.40.00	Fallon - Oxygen	0.00	(468.96)		0.00	(468.96)
550400.000	Fallon - Physical Therapy	(16,481.58)	0.00		0.00	0.00
550400.40.00	Fallon - Physical Therapy	0.00	(34,228.06)		0.00	(34,228.06)
550450.000	Fallon - Occupational Therapy	(14,163.90)	0.00		0.00	0.00
550450.40.00	Fallon - Occupational Therapy	0.00	(30,817.68)		0.00	(30,817.68)
550500.000	Fallon - Speech Therapy	(7,998.22)	0.00		0.00	0.00
550500.40.00	Fallon - Speech Therapy	0.00	(7,036.64)		0.00	(7,036.64)
550600.000	Fallon - IV Therapy	(150.00)	0.00		0.00	0.00
550700.000	Fallon - X-Ray	(578.56)	0.00		0.00	0.00
550700.40.00	Fallon - X-Ray	0.00	(2,053.60)		0.00	(2,053.60)
550850.000	Fallon - Lab	(1,076.00)	0.00		0.00	0.00
550850.40.00	Fallon - Lab	0.00	(6,968.32)		0.00	(6,968.32)
550900.000	Fallon - Contractual Adjustment	37,609.93	0.00		0.00	0.00
550900.40.00	Fallon - Contractual Adjustment	0.00	90,027.20		0.00	90,027.20
560100.000	Harvard Pilgrim - Room And Board	(3,147.08)	0.00		0.00	0.00
560100.40.00	Harvard Pilgrim - Room And Board	0.00	(5,573.79)		0.00	(5,573.79)
560250.000	Harvard Pilgrim - Pharmacy	(155.36)	0.00		0.00	0.00
560250.40.00	Harvard Pilgrim - Pharmacy	0.00	(2,729.30)		0.00	(2,729.30)
560400.000	Harvard Pilgrim - Physical Therapy	(2,712.90)	0.00		0.00	0.00
560400.40.00	Harvard Pilgrim - Physical Therapy	0.00	(3,880.88)		0.00	(3,880.88)
560450.000	Harvard Pilgrim - Occupational Therapy	(2,034.26)	0.00		0.00	0.00
560450.40.00	Harvard Pilgrim - Occupational Therapy	0.00	(3,900.66)		0.00	(3,900.66)
560700.000	Harvard Pilgrim - X-Ray	(360.00)	0.00		0.00	0.00
560700.40.00	Harvard Pilgrim - X-Ray	0.00	(609.52)		0.00	(609.52)
560850.000	Harvard Pilgrim - Lab	(240.00)	0.00		0.00	0.00
560850.40.00	Harvard Pilgrim - Lab	0.00	(599.00)		0.00	(599.00)

Client: **A443574 - Geriatric Authority of Milford**
Engagement: **MDMC 2022 - Countryside Healthcare of Milford**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - MCD SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
560900.000	Harvard Pilgrim - Contractual Adjustment	5,502.52	0.00		0.00	0.00
560900.40.00	Harvard Pilgrim - Contractual Adjustmen	0.00	11,719.36		0.00	11,719.36
570100.000	GIC - Room And Board	(26,848.09)	0.00		0.00	0.00
570100.40.00	GIC - Room And Board	0.00	(11,871.15)		0.00	(11,871.15)
570250.40.00	GIC - Pharmacy	0.00	(72.42)		0.00	(72.42)
570300.000	GIC - Oxygen	(430.50)	0.00		0.00	0.00
570300.40.00	GIC - Oxygen	0.00	(95.84)		0.00	(95.84)
570400.000	GIC - Physical Therapy	(4,037.24)	0.00		0.00	0.00
570400.40.00	GIC - Physical Therapy	0.00	(1,313.98)		0.00	(1,313.98)
570450.000	GIC - Occupational Therapy	(9,002.34)	0.00		0.00	0.00
570450.40.00	GIC - Occupational Therapy	0.00	(4,194.60)		0.00	(4,194.60)
570500.000	GIC - Speech Therapy	(2,603.18)	0.00		0.00	0.00
570500.40.00	GIC - Speech Therapy	0.00	(1,804.24)		0.00	(1,804.24)
570700.000	GIC - X-Ray	(580.52)	0.00		0.00	0.00
570700.40.00	GIC - X-Ray	0.00	(190.00)		0.00	(190.00)
570850.000	GIC - Lab	(2,408.52)	0.00		0.00	0.00
570850.40.00	GIC - Lab	0.00	(1,656.76)		0.00	(1,656.76)
570900.000	GIC - Contractual Adjustment	19,062.30	0.00		0.00	0.00
570900.40.00	GIC - Contractual Adjustment	0.00	9,327.84		0.00	9,327.84
580260.000	Tufts B - Vaccines Tufts B - Vaccines	(151.08)	0.00		0.00	0.00
580260.59.00	Tufts B - Vaccines	0.00	(76.38)		0.00	(76.38)
580400.000	Tufts B - Physical Therapy	(6,713.46)	0.00		0.00	0.00
580400.59.00	Tufts B - Physical Therapy	0.00	(3,850.76)		0.00	(3,850.76)
580450.000	Tufts B - Occupational Therapy	(1,918.66)	0.00		0.00	0.00
580450.59.00	Tufts B - Occupational Therapy	0.00	(1,179.72)		0.00	(1,179.72)
580500.000	Tufts B - Speech Therapy	(21,822.98)	0.00		0.00	0.00
580500.59.00	Tufts B - Speech Therapy	0.00	(7,576.56)		0.00	(7,576.56)
580900.000	Tufts B - Contractual Adjustment	18,554.29	0.00		0.00	0.00
580900.59.00	Tufts B - Contractual Adjustment	0.00	7,597.42		0.00	7,597.42
599015.000	Other Revenue Cable Service	11,089.79	0.00		0.00	0.00
599015.60.00	Cable Service	0.00	6,268.10		0.00	6,268.10
599020.000	Rehab Supplies	(690.01)	0.00		0.00	0.00
599020.60.00	Rehab Supplies	0.00	(518.21)		0.00	(518.21)
599030.000	Telephone	(3,100.52)	0.00		0.00	0.00
599030.60.00	Telephone	0.00	3,825.24		0.00	3,825.24
599040.000	Employee/Guest Meals	(936.00)	0.00		0.00	0.00
599040.60.00	Employee/Guest Meals	0.00	(1,592.00)		0.00	(1,592.00)
599050.000	Interest Income	(529.55)	0.00		0.00	0.00
599050.60.00	Interest Income	0.00	(370.11)		0.00	(370.11)
599060.000	Vending Income	605.90	0.00		0.00	0.00
599060.60.00	Vending Income	0.00	749.85		0.00	749.85
599070.000	Charitable Donations	(335.00)	0.00		0.00	0.00
599070.60.00	Charitable Donations	0.00	(2,475.00)		0.00	(2,475.00)
599075.60.00	Covid Tesing Reimbursement	0.00	(258,472.21)		0.00	(258,472.21)
599080.000	Miscellaneous Income	(903,058.20)	0.00		0.00	0.00
599080.60.00	Miscellaneous Income	0.00	(2,181,647.37)		0.00	(2,181,647.37)
599081.000	Gain On Extiguishment Of Debt	(1,475,000.00)	0.00		0.00	0.00
599083.000	Supplemental Medicaid Revenue	(9,295.09)	0.00		0.00	0.00
599090.000	Small Balance Adjustments	30,885.14	0.00		0.00	0.00
599090.60.00	Small Balance Adjustments	0.00	97.56		0.00	97.56
610010.000	Activities Salaries	110,549.31	0.00		0.00	0.00
610010.70.00	Activities Salaries	0.00	152,965.78		0.00	152,965.78
610020.000	Activities Supplies	3,901.75	0.00		0.00	0.00
610020.70.00	Activities Supplies	0.00	5,914.16		0.00	5,914.16
610030.000	Purchased Services - Activities	2,040.00	0.00		0.00	0.00
610030.70.00	Purchased Services - Activities	0.00	6,410.00		0.00	6,410.00
610110.000	Activities Salaries-Memory Care Unit	87,914.03	0.00		0.00	0.00
610110.70.00	Activities Salaries-Memory Care Unit	0.00	121,489.67		0.00	121,489.67
610120.000	Activities Supplies-Memory Care Unit	2,219.22	0.00		0.00	0.00
610120.70.00	Activities Supplies-Memory Care Unit	0.00	2,962.47		0.00	2,962.47
610130.000	Purchased Service-Activites Memory Care I	3,320.00	0.00		0.00	0.00
610130.70.00	Purchased Service-Activites Memory Care	0.00	2,165.00		0.00	2,165.00
620010.000	Social Services Salaries	70,725.71	0.00		0.00	0.00
620010.71.00	Social Services Salaries	0.00	78,323.04		0.00	78,323.04
620040.000	Social Services Salaries-Memory Care	53,253.14	0.00		0.00	0.00
620040.71.00	Social Services Salaries-Memory Care	0.00	56,327.38		0.00	56,327.38
630010.000	Speech Salaries	77,605.28	0.00		0.00	0.00
630010.72.00	Speech Salaries	0.00	71,341.07		0.00	71,341.07
630020.000	OT Salaries	233,379.79	0.00		0.00	0.00
630020.72.00	OT Salaries	0.00	320,133.67		0.00	320,133.67
630030.000	PT Salaries	183,151.43	0.00		0.00	0.00
630030.72.00	PT Salaries	0.00	237,064.89		0.00	237,064.89
630040.000	Restorative Therapy - Supplies	7,581.57	0.00		0.00	0.00

Client: **A443574 - Geriatric Authority of Milford**
Engagement: **MDMC 2022 - Countryside Healthcare of Milford**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - MCD SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
630040.72.00	Restorative Therapy - Supplies	0.00	8,515.17		0.00	8,515.17
630050.00.00	Speech Swallowing Eval-Med A	1,170.00	0.00		0.00	0.00
630050.72.00	Speech Swallowing Eval-Med A	0.00	1,750.00		0.00	1,750.00
630060.72.00	Speech Swallowing Eval-Med B	0.00	874.40		0.00	874.40
630070.72.00	Purchased Therapy Services	0.00	23,339.70		0.00	23,339.70
640010.00.00	RN Salaries	564,374.41	0.00		0.00	0.00
640010.73.00	RN Salaries	0.00	722,960.92		0.00	722,960.92
640020.00.00	LPN Salaries	1,244,272.01	0.00		0.00	0.00
640020.73.00	LPN Salaries	0.00	1,318,758.66		0.00	1,318,758.66
640030.00.00	CNA Salaries	1,726,988.30	0.00		0.00	0.00
640030.73.00	CNA Salaries	0.00	2,207,353.86		0.00	2,207,353.86
640040.00.00	Rehab Aide Salaries	27,647.29	0.00		0.00	0.00
640040.73.00	Rehab Aide Salaries	0.00	18,519.19		0.00	18,519.19
640050.00.00	Purchased RN Services	52,414.01	0.00		0.00	0.00
640050.73.00	Purchased RN Services	0.00	183,840.69		0.00	183,840.69
640060.00.00	Purchased LPN Services	111,187.60	0.00		0.00	0.00
640060.73.00	Purchased LPN Services	0.00	706,376.84		0.00	706,376.84
640070.00.00	Purchased CNA Services	68,174.27	0.00		0.00	0.00
640070.73.00	Purchased CNA Services	0.00	126,808.53		0.00	126,808.53
650010.00.00	Director of Nurses Salary	120,417.33	0.00		0.00	0.00
650010.74.00	Director of Nurses Salary	0.00	157,218.46		0.00	157,218.46
650020.00.00	Supervisor of Nurses Salary	118,722.00	0.00		0.00	0.00
650020.74.00	Supervisor of Nurses Salary	0.00	35,890.03		0.00	35,890.03
660010.00.00	Dietician Salaries	61,747.53	0.00		0.00	0.00
660010.75.00	Dietician Salaries	0.00	63,382.34		0.00	63,382.34
660020.00.00	Dietary Aides Salaries	450,303.18	0.00		0.00	0.00
660020.75.00	Dietary Aides Salaries	0.00	539,306.97		0.00	539,306.97
660030.00.00	Food Expense	238,325.62	0.00		0.00	0.00
660030.75.00	Food Expense	0.00	303,300.59		0.00	303,300.59
660040.00.00	Food Supplements	26,784.31	0.00		0.00	0.00
660040.75.00	Food Supplements	0.00	31,721.38		0.00	31,721.38
660050.00.00	Dietary Supplies & Expense	38,320.40	0.00		0.00	0.00
660050.75.00	Dietary Supplies & Expense	0.00	36,800.56		0.00	36,800.56
670020.76.00	Linens	0.00	150.24		0.00	150.24
670030.00.00	Laundry Supplies, Expense	1,279.74	0.00		0.00	0.00
670030.76.00	Laundry Supplies, Expense	0.00	2,711.44		0.00	2,711.44
680010.00.00	Housekeeping Salaries	21,710.37	0.00		0.00	0.00
680020.00.00	Housekeeping Supplies, Expense	145.74	0.00		0.00	0.00
680020.76.00	Housekeeping Supplies, Expense	0.00	80.39		0.00	80.39
680030.00.00	Housekeeping Purchased Services	469,106.95	0.00		0.00	0.00
680030.76.00	Housekeeping Purchased Services	0.00	458,097.00		0.00	458,097.00
690010.00.00	Maintenance Salaries	90,007.88	0.00		0.00	0.00
690010.77.00	Maintenance Salaries	0.00	117,789.11		0.00	117,789.11
690020.00.00	Purchased Services - Maintenance	211,464.37	0.00		0.00	0.00
690020.77.00	Purchased Services - Maintenance	0.00	222,879.51		0.00	222,879.51
690030.00.00	Building & Maintenance Supplies	42,537.74	0.00		0.00	0.00
690030.77.00	Building & Maintenance Supplies	0.00	22,317.86		0.00	22,317.86
690040.00.00	Utilities	290,155.90	0.00		0.00	0.00
690040.77.00	Utilities	0.00	261,905.74		0.00	261,905.74
730010.00.00	Administrator Salary	135,477.40	0.00		0.00	0.00
730010.78.00	Administrator Salary	0.00	144,885.48		0.00	144,885.48
730020.00.00	Clerical Salaries	200,303.69	0.00		0.00	0.00
730020.78.00	Clerical Salaries	0.00	243,293.63		0.00	243,293.63
730030.00.00	Staff Development Salaries	143,219.76	0.00		0.00	0.00
730030.78.00	Staff Development Salaries	0.00	163,543.00		0.00	163,543.00
730040.00.00	Admissions/Case Mgmt. Salaries	251,160.14	0.00		0.00	0.00
730040.78.00	Admissions/Case Mgmt. Salaries	0.00	273,419.36		0.00	273,419.36
730050.00.00	Accounting Services	8,100.00	0.00		0.00	0.00
730050.78.00	Accounting Services	0.00	32,400.00		0.00	32,400.00
730060.00.00	Consulting - Other	1,553.34	0.00		0.00	0.00
730060.78.00	Consulting - Other	0.00	1,543.35		0.00	1,543.35
730070.00.00	Legal Service	4,984.30	0.00		0.00	0.00
730070.78.00	Legal Service	0.00	1,869.50		0.00	1,869.50
730090.00.00	Medicaid User Fee	591,252.51	0.00		0.00	0.00
730090.78.00	Medicaid User Fee	0.00	629,246.06		0.00	629,246.06
730100.78.00	Finance & Int. Vendor Expense	0.00	473.34		0.00	473.34
730130.00.00	Office Expenses	86,326.86	0.00		0.00	0.00
730130.78.00	Office Expenses	0.00	82,985.46		0.00	82,985.46
730140.00.00	Telephone	21,772.92	0.00		0.00	0.00
730140.78.00	Telephone	0.00	21,897.66		0.00	21,897.66
730150.00.00	Postage	3,091.01	0.00		0.00	0.00
730150.78.00	Postage	0.00	5,422.67		0.00	5,422.67
730160.00.00	Auto & Travel Expense	105.78	0.00		0.00	0.00

Client: **A443574 - Geriatric Authority of Milford**
Engagement: **MDMC 2022 - Countryside Healthcare of Milford**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - MCD SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
730160.78.00	Auto & Travel Expense	0.00	47.40		0.00	47.40
730170.000	Licenses, Permits, Dues, Fees	23,197.28	0.00		0.00	0.00
730170.78.00	Licenses, Permits, Dues, Fees	0.00	20,627.85		0.00	20,627.85
730180.000	Staff Training	17,696.49	0.00		0.00	0.00
730180.78.00	Staff Training	0.00	11,536.39		0.00	11,536.39
730190.000	Recruitment	23,877.79	0.00		0.00	0.00
730190.78.00	Recruitment	0.00	6,363.73		0.00	6,363.73
730200.000	Advertising	3,969.31	0.00		0.00	0.00
730200.78.00	Advertising	0.00	3,605.95		0.00	3,605.95
730210.000	Malpractice & Liability Insurance	89,180.24	0.00		0.00	0.00
730210.78.00	Malpractice & Liability Insurance	0.00	60,184.20		0.00	60,184.20
730220.000	Computer Services	83,027.82	0.00		0.00	0.00
730220.78.00	Computer Services	0.00	85,237.69		0.00	85,237.69
730230.000	Payroll Services	34,916.36	0.00		0.00	0.00
730230.78.00	Payroll Services	0.00	33,469.80		0.00	33,469.80
730240.000	Miscellaneous Expense	29,143.13	0.00		0.00	0.00
730240.78.00	Miscellaneous Expense	0.00	5,088.31		0.00	5,088.31
730250.000	Bad Debts	46,428.10	0.00		0.00	0.00
730250.78.00	Bad Debts	0.00	38,740.00		0.00	38,740.00
730260.78.00	Hardware/Software	0.00	34,436.38		0.00	34,436.38
730540.000	Interest Expense	5,061.67	0.00		0.00	0.00
730540.78.00	Interest Expense	0.00	3,805.86		0.00	3,805.86
740010.000	Employer Share-Health Insurance	255,102.41	0.00		0.00	0.00
740010.79.00	Employer Share-Health Insurance	0.00	250,863.72		0.00	250,863.72
740030.000	Employer Share-Dental Insurance	19,288.06	0.00		0.00	0.00
740030.79.00	Employer Share-Dental Insurance	0.00	22,407.35		0.00	22,407.35
740050.000	Employers Share-Life Insurance	806.66	0.00		0.00	0.00
740050.79.00	Employers Share-Life Insurance	0.00	2,430.39		0.00	2,430.39
740060.000	Pension Assessment	104,365.45	0.00		0.00	0.00
740060.79.00	Pension Assessment	0.00	88,299.96		0.00	88,299.96
740070.000	Employee Benefits	6,783.23	0.00		0.00	0.00
740070.79.00	Employee Benefits	0.00	5,887.26		0.00	5,887.26
740080.000	Employer Share - FICA	350,386.83	0.00		0.00	0.00
740080.79.00	Employer Share - FICA	0.00	420,164.76		0.00	420,164.76
740090.000	Employer Share - Medicare	85,741.53	0.00		0.00	0.00
740090.79.00	Employer Share - Medicare	0.00	102,377.27		0.00	102,377.27
740100.000	Job Insurance - Unemployment	54,516.38	0.00		0.00	0.00
740100.79.00	Job Insurance - Unemployment	0.00	37,992.27		0.00	37,992.27
740110.000	D.E.T. Health Insurance	19,046.03	0.00		0.00	0.00
740110.79.00	D.E.T. Health Insurance	0.00	7,542.37		0.00	7,542.37
740115.000	D.E.T. FLMA	23,097.82	0.00		0.00	0.00
740115.79.00	D.E.T. FLMA	0.00	24,283.11		0.00	24,283.11
740120.000	Workmen's Comp Insurance	102,732.00	0.00		0.00	0.00
740120.79.00	Workmen's Comp Insurance	0.00	116,789.00		0.00	116,789.00
740130.000	Covid-19 Testing	336,720.00	0.00		0.00	0.00
740130.79.00	Covid-19 Testing	0.00	178,576.41		0.00	178,576.41
740140.000	Vacation accrual/rev	29,039.94	0.00		0.00	0.00
750020.000	Medical Director	36,000.00	0.00		0.00	0.00
750020.80.00	Medical Director	0.00	33,000.00		0.00	33,000.00
750040.000	MDS	126,499.20	0.00		0.00	0.00
750040.80.00	MDS	0.00	171,063.35		0.00	171,063.35
750060.000	Ward Clerk Salary	34,314.60	0.00		0.00	0.00
750060.80.00	Ward Clerk Salary	0.00	68,854.67		0.00	68,854.67
750070.000	Medical Records Salaries	34,275.73	0.00		0.00	0.00
750070.80.00	Medical Records Salaries	0.00	26,716.77		0.00	26,716.77
760010.000	Insurance - Property	31,049.00	0.00		0.00	0.00
760010.81.00	Insurance - Property	0.00	15,456.96		0.00	15,456.96
760030.000	Depreciation- Building 1 Countryside	220,500.00	0.00		0.00	0.00
760030.81.00	Depreciation- Building 1 Countryside	0.00	141,129.96		0.00	141,129.96
760040.000	Depreciation - Improvements 1 Countryside	163,194.36	0.00		0.00	0.00
760040.81.00	Depreciation - Improvements 1 Countrysi	0.00	115,374.96		0.00	115,374.96
760050.000	Depreciation - Fixed Assets 1 Countryside	69,423.94	0.00		0.00	0.00
760050.81.00	Depreciation - Fixed Assets 1 Countrysi	0.00	39,359.04		0.00	39,359.04
760052.81.00	Depreciation- Building Memory Care Unit	0.00	107,481.00		0.00	107,481.00
760053.81.00	Depreciation- Improvements Memory Care	0.00	81,996.00		0.00	81,996.00
760054.81.00	Depreciation Fixed Assets Memory Care U	0.00	21,986.04		0.00	21,986.04
760070.000	Depreciation - 3 Countryside Improvements	330.00	0.00		0.00	0.00
760070.81.00	Depreciation - 3 Countryside Improvemen	0.00	330.00		0.00	330.00
760100.000	Amortization - MAC's	4,688.00	0.00		0.00	0.00
760100.81.00	Amortization - MAC's	0.00	2,686.56		0.00	2,686.56
760105.81.00	Capital	0.00	1,287.84		0.00	1,287.84
760130.000	Interest - Renovation	355,707.27	0.00		0.00	0.00
760130.81.00	Interest - Renovation	0.00	337,585.75		0.00	337,585.75

Client: **A443574 - Geriatric Authority of Milford**
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Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
830020.000	X-Ray - Medicare A	12,661.69	0.00		0.00	0.00
830020.82.00	X-Ray - Medicare A	0.00	19,827.80		0.00	19,827.80
830030.000	X-Ray - Managed Care	180.00	0.00		0.00	0.00
830040.000	X-Ray - United Health	5,918.04	0.00		0.00	0.00
830040.82.00	X-Ray - United Health	0.00	4,228.87		0.00	4,228.87
830050.000	X-Ray - Fallon	289.28	0.00		0.00	0.00
830050.82.00	X-Ray - Fallon	0.00	1,026.80		0.00	1,026.80
830070.000	X-Ray- GIC	290.26	0.00		0.00	0.00
830070.82.00	X-Ray- GIC	0.00	95.00		0.00	95.00
830080.000	X-Ray- Harvard Pilgrim	180.00	0.00		0.00	0.00
830080.82.00	X-Ray- Harvard Pilgrim	0.00	304.76		0.00	304.76
830090.000	X-Ray- Tufts	540.00	0.00		0.00	0.00
830090.82.00	X-Ray- Tufts	0.00	3,215.51		0.00	3,215.51
840010.000	Lab - Private	315.00	0.00		0.00	0.00
840020.000	Lab - Medicare A	21,480.44	0.00		0.00	0.00
840020.83.00	Lab - Medicare A	0.00	61,092.09		0.00	61,092.09
840030.000	Lab - Managed Care	587.86	0.00		0.00	0.00
840030.83.00	Lab - Managed Care	0.00	869.70		0.00	869.70
840040.000	Lab - United Health	5,683.22	0.00		0.00	0.00
840040.83.00	Lab - United Health	0.00	5,360.57		0.00	5,360.57
840050.000	Lab - Fallon	538.00	0.00		0.00	0.00
840050.83.00	Lab - Fallon	0.00	3,484.16		0.00	3,484.16
840060.000	Lab - Blue Cross Blue Shield	515.00	0.00		0.00	0.00
840060.83.00	Lab - Blue Cross Blue Shield	0.00	644.25		0.00	644.25
840070.000	Lab - GIC	1,780.26	0.00		0.00	0.00
840070.83.00	Lab - GIC	0.00	828.38		0.00	828.38
840080.000	Lab - Harvard Pilgrim	120.00	0.00		0.00	0.00
840080.83.00	Lab - Harvard Pilgrim	0.00	191.59		0.00	191.59
840090.000	Lab - Tufts Pharmacy	2,229.68	0.00		0.00	0.00
840090.83.00	Lab - Tufts	0.00	9,448.85		0.00	9,448.85
840100.83.00	Lab - Workmens Comp	0.00	57.69		0.00	57.69
850010.000	Pharmacy - Private	52.16	0.00		0.00	0.00
850020.000	Pharmacy - Medicare A	99,926.70	0.00		0.00	0.00
850020.84.00	Pharmacy - Medicare A	0.00	134,849.43		0.00	134,849.43
850030.000	Pharmacy - Managed Care	2,592.10	0.00		0.00	0.00
850030.84.00	Pharmacy - Managed Care	0.00	3,996.65		0.00	3,996.65
850040.000	Pharmacy - United Health Skilled	7,207.65	0.00		0.00	0.00
850040.84.00	Pharmacy - United Health Skilled	0.00	13,110.27		0.00	13,110.27
850050.000	Pharmacy - Fallon	1,757.66	0.00		0.00	0.00
850050.84.00	Pharmacy - Fallon	0.00	5,789.34		0.00	5,789.34
850060.000	Pharmacy Consultant	9,438.00	0.00		0.00	0.00
850060.84.00	Pharmacy Consultant	0.00	9,828.00		0.00	9,828.00
850070.000	Pharmacy - Blue Cross Blue Shield	3,747.76	0.00		0.00	0.00
850070.84.00	Pharmacy - Blue Cross Blue Shield	0.00	2,075.93		0.00	2,075.93
850080.000	Pharmacy - GIC	168.80	0.00		0.00	0.00
850080.84.00	Pharmacy - GIC	0.00	36.21		0.00	36.21
850090.000	Pharmacy - Harvard Pilgrim	77.68	0.00		0.00	0.00
850090.84.00	Pharmacy - Harvard Pilgrim	0.00	816.80		0.00	816.80
850100.000	Pharmacy - -Tufts	2,856.64	0.00		0.00	0.00
850100.84.00	Pharmacy - -Tufts	0.00	18,234.18		0.00	18,234.18
850110.84.00	Pharmacy - Workmens Comp	0.00	1,191.41		0.00	1,191.41
850120.000	Pharmacy-United Health	4,016.90	0.00		0.00	0.00
850120.84.00	Pharmacy-United Health	0.00	6,851.70		0.00	6,851.70
860010.000	Nursing Supplies	257,010.64	0.00		0.00	0.00
860010.85.00	Nursing Supplies	0.00	271,560.17		0.00	271,560.17
860020.000	Medical Supplies - Med A	30.28	0.00		0.00	0.00
860020.85.00	Medical Supplies - Med A	0.00	2,953.32		0.00	2,953.32
870020.000	IV Therapy - Medicare A	8,763.87	0.00		0.00	0.00
870020.86.00	IV Therapy - Medicare A	0.00	4,858.54		0.00	4,858.54
870040.000	IV Therapy - United Health Skilled	300.00	0.00		0.00	0.00
870040.86.00	IV Therapy - United Health Skilled	0.00	247.29		0.00	247.29
870050.000	IV Therapy - Fallon	75.00	0.00		0.00	0.00
870050.86.00	IV Therapy - Fallon	0.00	175.00		0.00	175.00
870090.86.00	IV Therapy - Tufts	0.00	23.49		0.00	23.49
870120.86.00	IV Therapy-United Health	0.00	679.04		0.00	679.04
880010.000	Oxygen - Private	459.57	0.00		0.00	0.00
880010.87.00	Oxygen - Private	0.00	375.50		0.00	375.50
880020.000	Oxygen - Med A	788.14	0.00		0.00	0.00
880020.87.00	Oxygen - Med A	0.00	5,028.54		0.00	5,028.54
880040.000	Oxygen - United Health	580.06	0.00		0.00	0.00
880040.87.00	Oxygen - United Health	0.00	294.47		0.00	294.47
880050.87.00	Oxygen - Fallon	0.00	234.48		0.00	234.48
880060.000	Oxygen - Medicaid	2,889.73	0.00		0.00	0.00

Client: **A443574 - Geriatric Authority of Milford**
Engagement: **MDMC 2022 - Countryside Healthcare of Milford**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
880060.87.00	Oxygen - Medicaid	0.00	2,740.35		0.00	2,740.35
880070.000	Oxygen-House	22,377.91	0.00		0.00	0.00
880070.87.00	Oxygen-House	0.00	20,050.67		0.00	20,050.67
880090.000	Oxygen - GIC	215.25	0.00		0.00	0.00
880090.87.00	Oxygen - GIC	0.00	47.92		0.00	47.92
880110.000	Oxygen - Tufts	39.96	0.00		0.00	0.00
880110.87.00	Oxygen - Tufts	0.00	172.78		0.00	172.78
890020.000	Ambulance - Med A	7,510.68	0.00		0.00	0.00
890020.89.00	Ambulance - Med A	0.00	754.10		0.00	754.10
Subtotal : None		419,358.80	(21,434.68)		0.00	(21,434.68)
Total [I] Income Statement		419,358.80	(21,434.68)		0.00	(21,434.68)
Sum of Account Groups		0.00	0.00		0.00	0.00
Net (Income) Loss		0.00	0.00		0.00	0.00

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Client: **A443574 - Geriatric Authority of Milford**
Engagement: **MDMC 2022 - Countryside Healthcare of Milford**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - MCD SNF Groupings Report**

Account	Description	CAID 12/31/2022	PP-1 12/31/2021
Group : [S6L1.1C1] Cash and Cash Equivalents			
Subgroup : None			
100075.000	Cash - Activities	0.00	2,886.90
100075.10.00	Cash - Activities	2,886.90	0.00
100076.000	Cash-Activities-MCU	0.00	2,870.30
100076.10.00	Cash-Activities-MCU	2,870.30	0.00
100100.000	Cash - Operating	0.00	(207,148.98)
100400.000	Cash - Money Market	0.00	613,609.53
100400.10.00	Cash - Money Market	102,293.52	0.00
100500.000	Cash - Unibank	0.00	320,560.01
100500.10.00	Cash - Unibank	148,303.58	0.00
100600.000	Cash - Petty	0.00	200.00
100600.10.00	Cash - Petty	199.00	0.00
100700.000	Cash-Unibank Credit Card	0.00	20,980.01
100700.10.00	Cash-Unibank Credit Card	20,971.01	0.00
100800.000	Cash-Emergency Cash On Hand	0.00	2,000.00
100800.10.00	Cash-Emergency Cash On Hand	2,000.00	0.00
Subtotal : None		279,524.31	755,957.77
Total [S6L1.1C1]	Cash and Cash Equivalents	279,524.31	755,957.77
Group : [S6L1.5C1] Payer Accounts Receivable			
Subgroup : [S6L1.5C A/ R Self-Pay Patients (Private)]			
111000.000	A/R - Private	0.00	296,621.81
111000.10.00	A/R - Private	162,907.59	0.00
112000.10.00	A/R - Medicaid	210,953.79	0.00
112250.10.00	A/R - Patient Liability	68,461.63	0.00
120010.10.00	A/R - Pharmacy Credits	801.36	0.00
120020.10.00	A/R-Partners Pharmacy Credits	19.43	0.00
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		443,143.80	296,621.81
Subgroup : [S6L1.5C A/R Managed Care Patients (Private)]			
117000.10.00	A/R - Managed Care -Other	8,791.46	0.00
117050.10.00	A/R - Managed Care Part B	1,672.20	0.00
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		10,463.66	0.00
Subgroup : [S6L1.5C A/r Medicare Non Managed Care			
112600.10.00	A/R - United Health Part B	(205.74)	0.00
113000.000	A/R - Medicare Part A	0.00	202,643.09
113000.10.00	A/R - Medicare Part A	306,781.97	0.00
114000.10.00	A/R - Ancillary Medicare Part B	8,413.70	0.00
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		314,989.93	202,643.09
Subgroup : [S6L1.5C A/R Medicare Managed Care			
113500.10.00	A/R - Navicare	23,590.82	0.00
115000.10.00	A/R - Co-Insurance Part A	68,762.38	0.00
116000.10.00	A/R - Co-Insurance Part B	14,204.11	0.00
117100.10.00	A/R - Blue Cross	6,868.91	0.00
117200.10.00	A/R - United Health Skilled	49,163.01	0.00
117300.10.00	A/R - Fallon	12,717.90	0.00
117350.10.00	A/R - Fallon Part B	(2,061.28)	0.00
117400.10.00	A/R - Harvard Pilgrim	412.00	0.00
119100.10.00	A/R - Tufts	103,796.00	0.00
119150.10.00	A/R-Tufts Part B	1,750.88	0.00
119500.10.00	A/R - United Health	24,111.00	0.00
Subtotal [S6L1.5C1E] A/R Medicare Managed Care		303,315.73	0.00
Subgroup : [S6L1.5C A/R Mass Medicaid Non Managed Care			
112000.000	A/R - Medicaid	0.00	243,142.60

Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Ca	0.00	243,142.60
Subgroup : [S6L1.5C A/R Mass Senior Care Organization		
112500.10.00 A/R - United Health SCO	24,095.53	0.00
Subtotal [S6L1.5C1H] A/R Mass Senior Care Organization	24,095.53	0.00
Subgroup : [S6L1.5C A/R Other Public Patients		
119300.10.00 A/R - Hospice	(617.84)	0.00
Subtotal [S6L1.5C1L] A/R Other Public Patients	(617.84)	0.00
Total [S6L1.5C1] Payer Accounts Receivable	1,095,390.81	742,407.50
Group : [S6L1.6C1] Less Reserve for Bad Debts		
Subgroup : None		
120000.0000 A/R - Allowance For Bad Debt	0.00	(173,000.00)
120000.10.00 A/R - Allowance For Bad Debt	(191,404.86)	0.00
Subtotal : None	(191,404.86)	(173,000.00)
Total [S6L1.6C1] Less Reserve for Bad Debts	(191,404.86)	(173,000.00)
Group : [S6L1.11C1] Other Receivables		
Subgroup : None		
119600.10.00 A/R - Workers Compensation	10,400.00	0.00
Subtotal : None	10,400.00	0.00
Total [S6L1.11C1] Other Receivables	10,400.00	0.00
Group : [S6L1.13C1] Prepaid Insurance		
Subgroup : None		
130000.0000 Prepaid Insurance	0.00	28,186.27
130000.10.00 Prepaid Insurance	72,729.46	0.00
Subtotal : None	72,729.46	28,186.27
Total [S6L1.13C1] Prepaid Insurance	72,729.46	28,186.27
Group : [S6L1.15C1] Other Prepaid Expenses		
Subgroup : None		
130500.0000 Prepaid Expenses	0.00	5,242.42
130500.10.00 Prepaid Expenses	37,376.25	0.00
Subtotal : None	37,376.25	5,242.42
Total [S6L1.15C1] Other Prepaid Expenses	37,376.25	5,242.42
Group : [S6L2.2C1] Building		
Subgroup : [S6L2.2C Building Costs		
150000.0000 Building - 1 Countryside	0.00	9,944,449.20
150000.10.00 Building - 1 Countryside	9,944,449.20	0.00
150020.0000 Building- 3 Countryside	0.00	13,200.00
150020.10.00 Building- 3 Countryside	13,200.00	0.00
Subtotal [S6L2.2C1A] Building Costs	9,957,649.20	9,957,649.20
Subgroup : [S6L2.2C A/D Building		
150015.0000 Accum Depreciation - 1 Countryside	0.00	(3,407,115.83)
150015.10.00 Accum Depreciation - 1 Countryside	(3,548,245.79)	0.00
150025.0000 Accum Depreciation - 3 Countryside	0.00	(1,403.00)
150025.10.00 Accum Depreciation - 3 Countryside	(1,733.00)	0.00
Subtotal [S6L2.2C1B] A/D Building	(3,549,978.79)	(3,408,518.83)
Total [S6L2.2C1] Building	6,407,670.41	6,549,130.37
Group : [S6L2.3C1] Improvements - Cost		
Subgroup : [S6L2.3C Building Improvements		
150030.0000 Improvements - 1 Countryside	0.00	6,158,816.38
150030.10.00 Improvements - 1 Countryside	6,164,066.38	0.00
150036.10.00 Improvements - Memory Care Unit	(40,998.00)	0.00
150050.10.00 Improvements- 3 Countryside	176,986.50	0.00
Subtotal [S6L2.3C1A] Building Improvements	6,300,054.88	6,158,816.38
Subgroup : [S6L2.3C A/D Building Improvements		
150027.10.00 Accum. Depreciation- Memory Care Un	(107,481.00)	0.00

(141,459.96)

141,238.50

150035.000	Accum. Depreciation - Improvements -	0.00	(1,962,613.00)	
150035.10.00	Accum. Depreciation - Improvements -	(2,077,987.96)	0.00	
150037.10.00	Accum. Depreciation- Improvements M	(40,998.00)	0.00	
Subtotal [S6L2.3C1D] A/D Building Improvements		(2,226,466.96)	(1,962,613.00)	(263,853.96)
Total [S6L2.3C1] Improvements - Cost		4,073,587.92	4,196,203.38	
Group : [S6L2.4C1] Equipment				
Subgroup : [S6L2.4C Equipment Cost				
150040.000	Fixed Assets - 1 Countryside	0.00	1,680,270.27	
150040.10.00	Fixed Assets - 1 Countryside	1,681,558.11	0.00	
Subtotal [S6L2.4C1A] Equipment Cost		1,681,558.11	1,680,270.27	1,287.84
Subgroup : [S6L2.4C A/D Equipment				
150045.000	Accum. Depreciation - Fixed Assets - 1	0.00	(1,347,212.28)	
150045.10.00	Accum. Depreciation - Fixed Assets - 1	(1,386,571.32)	0.00	
150067.10.00	Accum. Depreciation- Fixed Assets Mer	(21,986.04)	0.00	
Subtotal [S6L2.4C1b] A/D Equipment		(1,408,557.36)	(1,347,212.28)	(61,345.08)
Total [S6L2.4C1] Equipment		273,000.75	333,057.99	
Group : [S6L3.5C1] Mortgage Acquisition Costs				
Subgroup : None				
160070.000	Mortgage Acquisition Costs	0.00	147,464.00	
160070.10.00	Mortgage Acquisition Costs	147,464.00	0.00	
Subtotal : None		147,464.00	147,464.00	
Total [S6L3.5C1] Mortgage Acquisition Costs		147,464.00	147,464.00	
Group : [S6L3.6C1] Accum Amort of Mortgage Acquisition Costs				
Subgroup : None				
160075.000	Accum. Amortization Of Macs	0.00	(39,631.28)	
160075.10.00	Accum. Amortization Of Macs	(42,317.84)	0.00	
Subtotal : None		(42,317.84)	(39,631.28)	
Total [S6L3.6C1] Accum Amort of Mortgage Acquisitio		(42,317.84)	(39,631.28)	
Group : [S6L5.1C1] Trade Payable				
Subgroup : None				
210000.000	Current Liabilities Accounts Payable	0.00	(116,893.74)	
210000.20.00	Accounts Payable	(128,664.81)	0.00	
Subtotal : None		(128,664.81)	(116,893.74)	
Total [S6L5.1C1] Trade Payable		(128,664.81)	(116,893.74)	
Group : [S6L5.2C1] Accrued Expenses				
Subgroup : None				
220100.000	Accrued Expenses	0.00	(49,128.97)	
220100.20.00	Accrued Expenses	(24,012.17)	0.00	
220300.000	Accrued Bond Int Payable - Renovation	0.00	(33,375.49)	
Subtotal : None		(24,012.17)	(82,504.46)	
Total [S6L5.2C1] Accrued Expenses		(24,012.17)	(82,504.46)	
Group : [S6L5.3C1] Due to Insurance Payers				
Subgroup : [S6L5.3C Due Medicare Actual				
220015.20.00	Medicare Payable	(24,271.51)	0.00	
Subtotal [S6L5.3C1D] Due Medicare Actual		(24,271.51)	0.00	
Total [S6L5.3C1] Due to Insurance Payers		(24,271.51)	0.00	
Group : [S6L5.6C1] Long Term Debt, Current Portion-Banks, Mortgages, Other				
Subgroup : [S6L5.6C Current LT Debt-Banks				
220500.000	Current Portion of LTD	0.00	(420,000.00)	
220500.20.00	Current Portion of LTD	(3,800.11)	0.00	
Subtotal [S6L5.6C1A] Current LT Debt-Banks		(3,800.11)	(420,000.00)	
Subgroup : [S6L5.6C Current LT Debt-Other Short Term Financing				
230000.000	Loan - Milford National Bank	0.00	(74,999.90)	
230000.20.00	Loan - Milford National Bank	(73,999.90)	0.00	

230200.000	LT Debt - Current Portion Offset	0.00	420,000.00
230200.20.00	LT Debt - Current Portion Offset	420,000.00	0.00
250100.20.00	Capital	(1,287.84)	0.00
250150.20.00	Principal	(414,714.48)	0.00
Subtotal [S6L5.6C1B] Current LT Debt-Other Short Term Fi		(70,002.22)	345,000.10

Total [S6L5.6C1]	Long Term Debt, Current Portion-Bar	(73,802.33)	(74,999.90)
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Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities

Subgroup : [S6L5.7C Accrued Salaaries

220035.000	Accrued Payroll	0.00	(262,566.01)
220035.20.00	Accrued Payroll	(304,211.65)	0.00
220040.000	Accrued Vacation	0.00	(329,678.49)
220040.20.00	Accrued Vacation	(300,638.45)	0.00
Subtotal [S6L5.7C1A] Accrued Salaaries		(604,850.10)	(592,244.50)

Subgroup : [S6L5.7C Accrued Payroll Taxes Withheld

220025.20.00	State W/H Tax Payable	(44.51)	0.00
Subtotal [S6L5.7C1B] Accrued Payroll Taxes Withheld		(44.51)	0.00

Subgroup : [S6L5.7C Accrued Pauroll Taxes Payable

220000.20.00	FICA Payable	24,271.20	0.00
Subtotal [S6L5.7C1C] Accrued Pauroll Taxes Payable		24,271.20	0.00

Subgroup : [S6L5.7C Other Payroll Liabilities

220030.20.00	Employee Pension Payable	(1,356.06)	0.00
220060.000	Retired Pension - Current fiscal year	0.00	51,857.00
220060.20.00	Retired Pension - Current fiscal year	51,857.04	0.00
220200.000	Employee Disability Insurance	0.00	3,589.99
220200.20.00	Employee Disability Insurance	2,485.53	0.00
Subtotal [S6L5.7C1D] Other Payroll Liabilities		52,986.51	55,446.99

Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	(527,636.90)	(536,797.51)
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Group : [S6L5.9C1] Accrued Interest Payable

Subgroup : None

220300.20.00	Accrued Bond Int Payable - Renovation	(79,221.68)	0.00
Subtotal : None		(79,221.68)	0.00
Total [S6L5.9C1]	Accrued Interest Payable	(79,221.68)	0.00

Group : [S6L5.10C1] Other Current Liabilities

Subgroup : None

215100.000	Due to Resident	0.00	(1,844.00)
215300.20.00	Patient Needs Liability	(200.00)	0.00
220400.000	Accrued Medicaid User Fee	0.00	(157,735.35)
220400.20.00	Accrued Medicaid User Fee	(157,322.97)	0.00
Subtotal : None		(157,522.97)	(159,579.35)
Total [S6L5.10C1]	Other Current Liabilities	(157,522.97)	(159,579.35)

Group : [S6L6.1C1] Motgage Payable

Subgroup : None

230150.000	Bond Payable - 2006/2007 Renovations	0.00	(6,265,000.00)	185,000.00
230150.20.00	Bond Payable - 2006/2007 Renovations	(6,080,000.00)	0.00	
230160.000	Bond Payable - 2009 Renovation Town	0.00	(80,000.00)	0.00
230160.20.00	Bond Payable - 2009 Renovation Town	(80,000.00)	0.00	
230170.000	Bond Payable - 2011 Rennovation Tow	0.00	(75,000.00)	15,000.00
230170.20.00	Bond Payable - 2011 Rennovation Tow	(60,000.00)	0.00	
230180.000	Bonds Payable-2014 Rennovation Tow	0.00	(4,940,000.00)	276,429.36
230180.20.00	Bonds Payable-2014 Rennovation Tow	(4,663,570.64)	0.00	
Subtotal : None		(10,883,570.64)	(11,360,000.00)	
Total [S6L6.1C1]	Motgage Payable	(10,883,570.64)	(11,360,000.00)	

Group : [S6L8B.4C1] Owners Equity Balance-Retained Earnings

Subgroup : None

301000.30.00	Net Assets	390,318.74	0.00
308000.000	Retained Earnings	0.00	(633,602.26)

308000.30.00	Retained Earnings	(633,602.26)	0.00
Subtotal : None		(243,283.52)	(633,602.26)
Total [S6L8B.4C1]	Owners Equity Balance-Retained Ear	(243,283.52)	(633,602.26)
Group : [S2L1.1C1] Private Pay			
Subgroup : None			
410100.000	Private - Room And Board	0.00	(1,629,530.87)
410100.40.00	Private - Room And Board	(1,748,680.82)	0.00
410900.40.00	Private - Contractual Adjustment	1,137.86	0.00
Subtotal : None		(1,747,542.96)	(1,629,530.87)
Total [S2L1.1C1]	Private Pay	(1,747,542.96)	(1,629,530.87)
Group : [S2L1.2C1] Commerical Managed Care			
Subgroup : None			
530100.000	United Health Skilled - Room And Boar	0.00	(191,666.93)
530100.40.00	United Health Skilled - Room And Boar	(213,915.41)	0.00
Subtotal : None		(213,915.41)	(191,666.93)
Total [S2L1.2C1]	Commerical Managed Care	(213,915.41)	(191,666.93)
Group : [S2L1.3C1] Commerical Non Managed Care			
Subgroup : None			
510100.000	Blue Cross Blue Shield - Room And Bo	0.00	(19,558.20)
510100.40.00	Blue Cross Blue Shield - Room And Bo	(26,470.94)	0.00
Subtotal : None		(26,470.94)	(19,558.20)
Total [S2L1.3C1]	Commerical Non Managed Care	(26,470.94)	(19,558.20)
Group : [S2L1.4C1] Medicare-Fee-For-Service			
Subgroup : None			
400100.000	Medicare A - Room And Board	0.00	(1,296,866.01)
400100.40.00	Medicare A - Room And Board	(2,951,365.04)	0.00
599090.000	Small Balance Adjustments	0.00	30,885.14
Subtotal : None		(2,951,365.04)	(1,265,980.87)
Total [S2L1.4C1]	Medicare-Fee-For-Service	(2,951,365.04)	(1,265,980.87)
Group : [S2L1.5C1] Medicare Managed Care (Part C)			
Subgroup : None			
450100.000	Managed Care - Room And Board	0.00	(32,110.50)
450100.40.00	Managed Care - Room And Board	(15,406.17)	0.00
460100.000	Tufts - Room And Board	0.00	(77,676.65)
460100.40.00	Tufts - Room And Board	(317,068.14)	0.00
480100.000	United Healthcare - Room And Board	0.00	(54,765.00)
480100.40.00	United Healthcare - Room And Board	(107,648.76)	0.00
550100.000	Fallon - Room And Board	0.00	(26,438.40)
550100.40.00	Fallon - Room And Board	(87,119.11)	0.00
560100.000	Harvard Pilgrim - Room And Board	0.00	(3,147.08)
560100.40.00	Harvard Pilgrim - Room And Board	(5,573.79)	0.00
570100.000	GIC - Room And Board	0.00	(26,848.09)
570100.40.00	GIC - Room And Board	(11,871.15)	0.00
Subtotal : None		(544,687.12)	(220,985.72)
Total [S2L1.5C1]	Medicare Managed Care (Part C)	(544,687.12)	(220,985.72)
Group : [S2L1.6C1] MassHealth Fee-for-Service			
Subgroup : None			
430100.000	Medicaid - Room And Board	0.00	(2,673,610.86)
430100.40.00	Medicaid - Room And Board	(1,376,942.56)	0.00
430900.40.00	Medicaid - Contractual Adjustment	8,243.50	0.00
435100.000	United Health SCO - Room And Board	0.00	(2,072,398.75)
Subtotal : None		(1,368,699.06)	(4,746,009.61)
Total [S2L1.6C1]	MassHealth Fee-for-Service	(1,368,699.06)	(4,746,009.61)
Group : [S2L1.7C1] MassHealth Managed Care			
Subgroup : None			
432100.000	Navicare-Room & Board	0.00	(343,052.04)
432100.40.00	Navicare-Room & Board	(259,372.33)	0.00
Subtotal : None		(259,372.33)	(343,052.04)
Total [S2L1.7C1]	MassHealth Managed Care	(259,372.33)	(343,052.04)

Group : [S2L1.8C1] Senior Care Options			
Subgroup : None			
435100.40.00	United Health SCO - Room And Board	(2,471,987.00)	0.00
435900.40.00	United Health SCO - Contractual Adjust	14,476.70	0.00
Subtotal : None		(2,457,510.30)	0.00
Total [S2L1.8C1] Senior Care Options		(2,457,510.30)	0.00

Group : [S2L1.12C1] Medicaid Patient Paid Amount			
Subgroup : None			
430100	Medicaid - Patient Resource	(1,404,313.00)	0.00
Subtotal : None		(1,404,313.00)	0.00
Total [S2L1.12C1] Medicaid Patient Paid Amount		(1,404,313.00)	0.00

Group : [S2L1.14C1] Veterans & Other Public			
Subgroup : None			
415100.40.00	Workers Compensation - Room And Board	(10,400.00)	0.00
470100.000	Hospice - Room And Board	0.00	(106,476.50)
470100.40.00	Hospice - Room And Board	(4,011.58)	0.00
470500.40.00	Hospice - Speech Therapy	(361.16)	0.00
470900.40.00	Hospice - Contractual Adjustment	180.32	0.00
Subtotal : None		(14,592.42)	(106,476.50)
Total [S2L1.14C1] Veterans & Other Public		(14,592.42)	(106,476.50)

Group : [S2L1.1C2] Ancillary-Private Pay			
Subgroup : None			
410200.000	Private - Medical Supplies	0.00	(60.56)
410200.40.00	Private - Medical Supplies	60.56	0.00
410250.000	Private - Pharmacy	0.00	(4.36)
410250.40.00	Private - Pharmacy	(117.12)	0.00
410300.000	Private - Oxygen	0.00	(568.80)
410300.40.00	Private - Oxygen	(380.66)	0.00
410400.000	Private - Physical Therapy	0.00	(254.00)
410400.40.00	Private - Physical Therapy	(425.16)	0.00
410450.40.00	Private - Occupational Therapy	(433.52)	0.00
410500.40.00	Private - Speech Therapy	(162.06)	0.00
410850.000	Private - Lab	0.00	(339.00)
410900.000	Private - Contractual Adjustment	0.00	187.02
Subtotal : None		(1,457.96)	(1,039.70)
Total [S2L1.1C2] Ancillary-Private Pay		(1,457.96)	(1,039.70)

Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service			
Subgroup : None			
400200.40.00	Medicare A - Medical Supplies	(6,706.64)	0.00
400250.000	Medicare A - Pharmacy	0.00	(93,683.02)
400250.40.00	Medicare A - Pharmacy	(264,292.00)	0.00
400300.000	Medicare A - Oxygen	0.00	(1,464.44)
400300.40.00	Medicare A - Oxygen	(10,508.90)	0.00
400400.000	Medicare A - Physical Therapy	0.00	(361,288.12)
400400.40.00	Medicare A - Physical Therapy	(733,262.50)	0.00
400450.000	Medicare A - Occupational Therapy	0.00	(347,528.10)
400450.40.00	Medicare A - Occupational Therapy	(769,648.92)	0.00
400500.000	Medicare A - Speech Therapy	0.00	(87,872.48)
400500.40.00	Medicare A - Speech Therapy	(162,967.92)	0.00
400600.000	Medicare A - IV Therapy	0.00	(17,527.74)
400600.40.00	Medicare A - IV Therapy	(9,299.22)	0.00
400700.000	Medicare A - X-Ray	0.00	(25,323.38)
400700.40.00	Medicare A - X-Ray	(38,306.98)	0.00
400750.000	Medicare A - Ambulance	0.00	(12,691.84)
400850.000	Medicare A - Lab	0.00	(42,787.26)
400850.40.00	Medicare A - Lab	(122,290.68)	0.00
400900.000	Medicare A - Contractual Adjustment	0.00	990,166.38
400900.40.00	Medicare A - Contractual Adjustment	2,117,283.76	0.00
432600.40.00	Navicare-IV Therapy	(350.00)	0.00
432900.40.00	Navicare-Contractual Adjustment	350.00	0.00
435400.000	United Health SCO - Physical Therapy	0.00	(56,364.96)

435450.000	United Health SCO - Occupational Ther	0.00	(225.48)
435500.000	United Health SCO - Speech Therapy	0.00	(741.44)
435900.000	United Health SCO - Contractual Adjust	0.00	40,691.88
450250.000	Managed Care - Pharmacy	0.00	(6,509.58)
450250.40.00	Managed Care - Pharmacy	(9,487.64)	0.00
450400.000	Managed Care - Physical Therapy	0.00	(10,216.04)
450400.40.00	Managed Care - Physical Therapy	(8,694.96)	0.00
450450.000	Managed Care - Occupational Therapy	0.00	(12,716.46)
450450.40.00	Managed Care - Occupational Therapy	(9,721.02)	0.00
450500.000	Managed Care - Speech Therapy	0.00	(1,115.86)
450500.40.00	Managed Care - Speech Therapy	(804.28)	0.00
450700.000	Managed Care - X-Ray	0.00	(360.00)
450850.000	Managed Care - Lab	0.00	(1,205.72)
450850.40.00	Managed Care - Lab	(657.38)	0.00
450900.000	Managed Care - Contractual Adjustmer	0.00	36,641.05
450900.40.00	Managed Care - Contractual Adjustmer	26,450.23	0.00
460250.000	Tufts - Pharmacy	0.00	(5,817.60)
460250.40.00	Tufts - Pharmacy	(36,893.64)	0.00
460300.000	Tufts - Oxygen	0.00	(85.14)
460300.40.00	Tufts - Oxygen	(345.56)	0.00
460400.000	Tufts - Physical Therapy	0.00	(32,576.62)
460400.40.00	Tufts - Physical Therapy	(116,178.22)	0.00
460450.000	Tufts - Occupational Therapy	0.00	(39,024.14)
460450.40.00	Tufts - Occupational Therapy	(125,477.88)	0.00
460500.000	Tufts - Speech Therapy	0.00	(10,421.84)
460500.40.00	Tufts - Speech Therapy	(23,119.36)	0.00
460600.40.00	Tufts - IV Therapy	(46.98)	0.00
460700.000	Tufts - X-Ray	0.00	(1,080.00)
460700.40.00	Tufts - X-Ray	(6,621.02)	0.00
460850.000	Tufts - Lab	0.00	(4,459.36)
460850.40.00	Tufts - Lab	(19,620.24)	0.00
460900.000	Tufts - Contractual Adjustment	0.00	91,238.70
460900.40.00	Tufts - Contractual Adjustment	313,198.36	0.00
470400.000	Hospice - Physical Therapy	0.00	(475.66)
470500.000	Hospice - Speech Therapy	0.00	(556.80)
470900.000	Hospice - Contractual Adjustment	0.00	519.08
500260.000	Medicare B - Vaccines	0.00	(4,277.75)
500260.40.00	Medicare B - Vaccines	(8,103.12)	0.00
500400.000	Medicare B - Physical Therapy	0.00	(121,192.54)
500400.40.00	Medicare B - Physical Therapy	(50,219.98)	0.00
500450.000	Medicare B - Occupational Therapy	0.00	(83,852.10)
500450.40.00	Medicare B - Occupational Therapy	(53,699.34)	0.00
500500.000	Medicare B - Speech Therapy	0.00	(96,057.12)
500500.40.00	Medicare B - Speech Therapy	(58,842.30)	0.00
500900.000	Medicare B - Contractual Adjustment	0.00	169,221.99
500900.40.00	Medicare B - Contractual Adjustment	99,570.85	0.00
505260.000	Managed Care B - Vaccines	0.00	(218.42)
505260.40.00	Managed Care B - Vaccines	(259.02)	0.00
505400.000	Managed Care B - Physical Therapy	0.00	(7,157.83)
505400.40.00	Managed Care B - Physical Therapy	(3,876.36)	0.00
505450.000	Managed Care B - Occupational Thera	0.00	(1,960.10)
505500.000	Managed Care B - Speech Therapy	0.00	(2,278.76)
505500.40.00	Managed Care B - Speech Therapy	(5,050.52)	0.00
505900.000	Managed Care B - Contractual Adjustm	0.00	5,015.11
505900.40.00	Managed Care B - Contractual Adjustm	5,435.91	0.00
506260.000	Fallon B - Vaccines	0.00	241.68
506260.40.00	Fallon B - Vaccines	(122.88)	0.00
506400.000	Fallon B - Physical Therapy	0.00	(14,609.34)
506400.40.00	Fallon B - Physical Therapy	(11,634.44)	0.00
506450.000	Fallon B - Occupational Therapy	0.00	(6,136.12)
506450.40.00	Fallon B - Occupational Therapy	(1,568.88)	0.00
506500.000	Fallon B - Speech Therapy	0.00	(17,150.40)
506500.40.00	Fallon B - Speech Therapy	(2,344.16)	0.00
506900.000	Fallon B - Contractual Adjustment	0.00	18,026.07
506900.40.00	Fallon B - Contractual Adjustment	7,636.16	0.00
507400.000	Blue Cross B - Physical Therapy	0.00	(547.98)

507400.40.00	Blue Cross B - Physical Therapy	(850.32)	0.00
507450.000	Blue Cross B - Occupational Therapy	0.00	(1.08)
507450.40.00	Blue Cross B - Occupational Therapy	70.00	0.00
507500.40.00	Blue Cross B - Speech Therapy	(652.06)	0.00
507900.000	Blue Cross B - Contractual Adjustment	0.00	1,577.98
507900.40.00	Blue Cross B - Contractual Adjustment	3,108.18	0.00
510250.000	Blue Cross Blue Shield - Pharmacy	0.00	(7,495.52)
510250.40.00	Blue Cross Blue Shield - Pharmacy	(3,043.00)	0.00
510400.000	Blue Cross Blue Shield - Physical Ther	0.00	(7,210.88)
510400.40.00	Blue Cross Blue Shield - Physical Ther	(10,683.16)	0.00
510450.000	Blue Cross Blue Shield - Occupational	0.00	(7,523.06)
510450.40.00	Blue Cross Blue Shield - Occupational	(10,740.78)	0.00
510850.000	Blue Cross Blue Shield - Lab	0.00	(1,030.00)
510850.40.00	Blue Cross Blue Shield - Lab	(1,072.68)	0.00
510900.000	Blue Cross Blue Shield - Contractual Ac	0.00	26,471.85
510900.40.00	Blue Cross Blue Shield - Contractual Ac	25,697.53	0.00
530250.000	United HealthSkilled - Pharmacy	0.00	(16,965.26)
530250.40.00	United HealthSkilled - Pharmacy	(25,943.68)	0.00
530300.000	United Health Skilled - Oxygen	0.00	(829.58)
530300.40.00	United Health Skilled - Oxygen	(216.58)	0.00
530400.000	United Health Skilled - Physical Therap	0.00	(42,295.64)
530400.40.00	United Health Skilled - Physical Therap	(25,097.96)	0.00
530450.000	United Health Skilled - Occupational Th	0.00	(41,711.22)
530450.40.00	United Health Skilled - Occupational Th	(27,882.32)	0.00
530500.000	United Health Skilled - Speech Therapy	0.00	(18,598.04)
530500.40.00	United Health Skilled - Speech Therapy	(33,577.18)	0.00
530600.000	United Health Skilled - IV Therapy	0.00	(600.00)
530600.40.00	United Health Skilled - IV Therapy	(494.58)	0.00
530700.000	United Health Skilled - X-Ray	0.00	(7,102.76)
530700.40.00	United Health Skilled - X-Ray	(4,570.46)	0.00
530850.000	United Health Skilled - Lab	0.00	(8,175.90)
530850.40.00	United Health Skilled - Lab	(5,620.82)	0.00
530900.000	United Health Skilled - Contractual Adj	0.00	134,455.52
530900.40.00	United Health Skilled - Contractual Adj	118,655.22	0.00
550250.000	Fallon - Pharmacy	0.00	(2,089.10)
550250.40.00	Fallon - Pharmacy	(11,530.10)	0.00
550300.40.00	Fallon - Oxygen	(468.96)	0.00
550400.000	Fallon - Physical Therapy	0.00	(16,481.58)
550400.40.00	Fallon - Physical Therapy	(34,228.06)	0.00
550450.000	Fallon - Occupational Therapy	0.00	(14,163.90)
550450.40.00	Fallon - Occupational Therapy	(30,817.68)	0.00
550500.000	Fallon - Speech Therapy	0.00	(7,998.22)
550500.40.00	Fallon - Speech Therapy	(7,036.64)	0.00
550600.000	Fallon - IV Therapy	0.00	(150.00)
550700.000	Fallon - X-Ray	0.00	(578.56)
550700.40.00	Fallon - X-Ray	(2,053.60)	0.00
550850.000	Fallon - Lab	0.00	(1,076.00)
550850.40.00	Fallon - Lab	(6,968.32)	0.00
550900.000	Fallon - Contractual Adjustment	0.00	37,609.93
550900.40.00	Fallon - Contractual Adjustment	90,027.20	0.00
560250.000	Harvard Pilgrim - Pharmacy	0.00	(155.36)
560250.40.00	Harvard Pilgrim - Pharmacy	(2,729.30)	0.00
560400.000	Harvard Pilgrim - Physical Therapy	0.00	(2,712.90)
560400.40.00	Harvard Pilgrim - Physical Therapy	(3,880.88)	0.00
560450.000	Harvard Pilgrim - Occupational Therapy	0.00	(2,034.26)
560450.40.00	Harvard Pilgrim - Occupational Therapy	(3,900.66)	0.00
560700.000	Harvard Pilgrim - X-Ray	0.00	(360.00)
560700.40.00	Harvard Pilgrim - X-Ray	(609.52)	0.00
560850.000	Harvard Pilgrim - Lab	0.00	(240.00)
560850.40.00	Harvard Pilgrim - Lab	(599.00)	0.00
560900.000	Harvard Pilgrim - Contractual Adjustme	0.00	5,502.52
560900.40.00	Harvard Pilgrim - Contractual Adjustme	11,719.36	0.00
570250.40.00	GIC - Pharmacy	(72.42)	0.00
570300.000	GIC - Oxygen	0.00	(430.50)
570300.40.00	GIC - Oxygen	(95.84)	0.00
570400.000	GIC - Physical Therapy	0.00	(4,037.24)

570400.40.00	GIC - Physical Therapy	(1,313.98)	0.00
570450.000	GIC - Occupational Therapy	0.00	(9,002.34)
570450.40.00	GIC - Occupational Therapy	(4,194.60)	0.00
570500.000	GIC - Speech Therapy	0.00	(2,603.18)
570500.40.00	GIC - Speech Therapy	(1,804.24)	0.00
570700.000	GIC - X-Ray	0.00	(580.52)
570700.40.00	GIC - X-Ray	(190.00)	0.00
570850.000	GIC - Lab	0.00	(2,408.52)
570850.40.00	GIC - Lab	(1,656.76)	0.00
570900.000	GIC - Contractual Adjustment	0.00	19,062.30
570900.40.00	GIC - Contractual Adjustment	9,327.84	0.00
580260.000	Tufts B - Vaccines Tufts B - Vaccines	0.00	(151.08)
580260.59.00	Tufts B - Vaccines	(76.38)	0.00
580400.000	Tufts B - Physical Therapy	0.00	(6,713.46)
580400.59.00	Tufts B - Physical Therapy	(3,850.76)	0.00
580450.000	Tufts B - Occupational Therapy	0.00	(1,918.66)
580450.59.00	Tufts B - Occupational Therapy	(1,179.72)	0.00
580500.000	Tufts B - Speech Therapy	0.00	(21,822.98)
580500.59.00	Tufts B - Speech Therapy	(7,576.56)	0.00
580900.000	Tufts B - Contractual Adjustment	0.00	18,554.29
580900.59.00	Tufts B - Contractual Adjustment	7,597.42	0.00
Subtotal : None		(112,174.48)	(191,808.51)
Total [S2L1.4C2] Ancillary-Medicare Fee-for-Service		(112,174.48)	(191,808.51)

Group : [S2L1.6C2] Ancillary-MassHealth Fee-for-Service

Subgroup : None

430250.000	Medicaid - Pharmacy	0.00	330.52
430250.40.00	Medicaid - Pharmacy	73.94	0.00
430400.000	Medicaid - Physical Therapy	0.00	(7,809.29)
430400.40.00	Medicaid - Physical Therapy	(3,469.86)	0.00
430450.000	Medicaid - Occupational Therapy	0.00	(573.96)
430450.40.00	Medicaid - Occupational Therapy	(857.76)	0.00
430500.000	Medicaid - Speech Therapy	0.00	(957.17)
430500.40.00	Medicaid - Speech Therapy	(1,419.71)	0.00
430900.000	Medicaid - Contractual Adjustment	0.00	18,406.92
Subtotal : None		(5,673.39)	9,397.02
Total [S2L1.6C2] Ancillary-MassHealth Fee-for-Service		(5,673.39)	9,397.02

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

Subgroup : None

435300.40.00	United Health SCO - Oxygen	(3.84)	0.00
435400.40.00	United Health SCO - Physical Therapy	(19,279.84)	0.00
435450.40.00	United Health SCO - Occupational Ther	(217.98)	0.00
435500.40.00	United Health SCO - Speech Therapy	(1,085.04)	0.00
480250.000	United Healthcare - Pharmacy	0.00	(5,248.44)
480250.40.00	United Healthcare - Pharmacy	(13,703.40)	0.00
480300.000	United Healthcare - Oxygen	0.00	(330.54)
480300.40.00	United Healthcare - Oxygen	(484.52)	0.00
480400.000	United Healthcare - Physical Therapy	0.00	(29,171.74)
480400.40.00	United Healthcare - Physical Therapy	(40,537.60)	0.00
480450.000	United Healthcare - Occupational Ther	0.00	(30,179.90)
480450.40.00	United Healthcare - Occupational Ther	(39,630.32)	0.00
480500.000	United Healthcare - Speech Therapy	0.00	(5,442.50)
480500.40.00	United Healthcare - Speech Therapy	(6,248.12)	0.00
480600.40.00	United Healthcare - IV Therapy	(1,358.08)	0.00
480700.000	United Healthcare - X-Ray	0.00	(4,733.32)
480700.40.00	United Healthcare - X-Ray	(2,865.64)	0.00
480850.000	United Healthcare - Lab	0.00	(4,692.78)
480850.40.00	United Healthcare - Lab	(6,152.38)	0.00
480900.000	United Healthcare - Contractual Adjustr	0.00	81,346.58
480900.40.00	United Healthcare - Contractual Adjustr	115,217.58	0.00
508260.000	United Health Part B - Vaccines	0.00	(2,001.62)
508260.40.00	United Health Part B - Vaccines	(1,524.47)	0.00
508400.000	United Health Part B - Physical Therapy	0.00	(25,743.36)
508400.40.00	United Health Part B - Physical Therapy	(5,333.96)	0.00
508450.000	United Health Part B - Occupational Thi	0.00	(44,379.20)

508450.40.00	United Health Part B - Occupational Ther	(24,789.30)	0.00
508500.000	United Health Part B - Speech Therapy	0.00	(106,121.62)
508500.40.00	United Health Part B - Speech Therapy	(34,627.76)	0.00
508850.000	United Health Part B - Lab	0.00	(7,825.85)
508850.40.00	United Health Part B - Lab	(21,497.12)	0.00
508900.000	United Health Part B - Contractual Adju	0.00	125,299.31
508900.40.00	United Health Part B - Contractual Adju	53,151.52	0.00
Subtotal : None		(50,970.27)	(59,224.98)
Total [S2L1.8C2]	Ancillary-Senior Care Options	(50,970.27)	(59,224.98)

Group : [S2L1.14C2] Ancillary-Veterans Affairs & Other Public

Subgroup : None

415400.40.00	Workers Compensation - Physical Ther	(212.58)	0.00
415450.40.00	Workers Compensation - Occupational	(214.44)	0.00
415850.40.00	Workers Compensation- Lab	(115.38)	0.00
415900.40.00	Workers Compensation - Contractual A	542.40	0.00
Subtotal : None		0.00	0.00
Total [S2L1.14C2]	Ancillary-Veterans Affairs & Other Pu	0.00	0.00

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

Subgroup : None

599070.000	Charitable Donations	0.00	(335.00)
599070.60.00	Charitable Donations	(2,475.00)	0.00
599075.60.00	Covid Tesing Reimbursement	(258,472.21)	0.00
599080.000	Miscellaneous Income	0.00	(903,058.20)
599080.60.00	Miscellaneous Income	(2,181,647.37)	0.00
599081.000	Gain On Extiguishment Of Debt	0.00	(1,475,000.00)
599083.000	Supplemental Medicaid Revenue	0.00	(9,295.09)
Subtotal : None		(2,442,594.58)	(2,387,688.29)
Total [S2L3.2C1]	Endowment & Other Non Recoverab	(2,442,594.58)	(2,387,688.29)

Group : [S2L3.7C1] Interest Income

Subgroup : None

599050.000	Interest Income	0.00	(529.55)
599050.60.00	Interest Income	(370.11)	0.00
Subtotal : None		(370.11)	(529.55)
Total [S2L3.7C1]	Interest Income	(370.11)	(529.55)

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

Subgroup : None

599030.000	Telephone	0.00	(3,100.52)
Subtotal : None		0.00	(3,100.52)
Total [S2L3.9C1]	Administrative & General Recoverabl	0.00	(3,100.52)

Group : [S2L3.11C1] Variable Recoverable Income

Subgroup : None

599020.000	Rehab Supplies	0.00	(690.01)
599020.60.00	Rehab Supplies	(518.21)	0.00
599040.000	Employee/Guest Meals	0.00	(936.00)
599040.60.00	Employee/Guest Meals	(1,592.00)	0.00
Subtotal : None		(2,110.21)	(1,626.01)
Total [S2L3.11C1]	Variable Recoverable Income	(2,110.21)	(1,626.01)

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

Subgroup : None

650010.000	Director of Nurses Salary	0.00	120,417.33
650010.74.00	Director of Nurses Salary	157,218.46	0.00
Subtotal : None		157,218.46	120,417.33
Total [S3L1.1C1]	Director of Nurses Salary	157,218.46	120,417.33

Group : [S3L1.7C1] Registered Nurses Salaries

Subgroup : None

640010.000	RN Salaries	0.00	564,374.41
640010.73.00	RN Salaries	722,960.92	0.00
650020.000	Supervisor of Nurses Salary	0.00	118,722.00
650020.74.00	Supervisor of Nurses Salary	35,890.03	0.00

Subtotal : None		758,850.95	683,096.41
Total [S3L1.7C1]	Registered Nurses Salaries	758,850.95	683,096.41

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

Subgroup : None			
640050.000	Purchased RN Services	0.00	52,414.01
640050.73.00	Purchased RN Services	183,840.69	0.00
Subtotal : None		183,840.69	52,414.01
Total [S3L1.11C1]	Registered Nurses Purchased Service	183,840.69	52,414.01

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

Subgroup : None			
640020.000	LPN Salaries	0.00	1,244,272.01
640020.73.00	LPN Salaries	1,318,758.66	0.00
Subtotal : None		1,318,758.66	1,244,272.01
Total [S3L1.12C1]	Licensed Practical Nurses Salary	1,318,758.66	1,244,272.01

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

Subgroup : None			
640060.000	Purchased LPN Services	0.00	111,187.60
640060.73.00	Purchased LPN Services	706,376.84	0.00
Subtotal : None		706,376.84	111,187.60
Total [S3L1.16C1]	Licensed Practical Nurses Purchased Service	706,376.84	111,187.60

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

Subgroup : None			
640030.000	CNA Salaries	0.00	1,726,988.30
640030.73.00	CNA Salaries	2,207,353.86	0.00
640040.000	Rehab Aide Salaries	0.00	27,647.29
640040.73.00	Rehab Aide Salaries	18,519.19	0.00
Subtotal : None		2,225,873.05	1,754,635.59
Total [S3L1.17C1]	Certified Nurses Aides Salaries	2,225,873.05	1,754,635.59

Group : [S3L1.21C1] Certified Nurses Aides Purchased Service Tempory Agency Staff

Subgroup : None			
640070.000	Purchased CNA Services	0.00	68,174.27
640070.73.00	Purchased CNA Services	126,808.53	0.00
Subtotal : None		126,808.53	68,174.27
Total [S3L1.21C1]	Certified Nurses Aides Purchased Service	126,808.53	68,174.27

Group : [S3L2.1C1] Administration Salaries

Subgroup : [S3L2.1C Administrator Salaries			
730010.000	Administrator Salary	0.00	135,477.40
730010.78.00	Administrator Salary	144,885.48	0.00
Subtotal [S3L2.1C1A] Administrator Salaries		144,885.48	135,477.40
Total [S3L2.1C1]	Administration Salaries	144,885.48	135,477.40

Group : [S3L2.7C1] Clerical Staff Salaries

Subgroup : None			
730020.000	Clerical Salaries	0.00	200,303.69
730020.78.00	Clerical Salaries	243,293.63	0.00
Subtotal : None		243,293.63	200,303.69
Total [S3L2.7C1]	Clerical Staff Salaries	243,293.63	200,303.69

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

Subgroup : None			
730220.000	Computer Services	0.00	83,027.82
730220.78.00	Computer Services	85,237.69	0.00
730230.000	Payroll Services	0.00	34,916.36
730230.78.00	Payroll Services	33,469.80	0.00
Subtotal : None		118,707.49	117,944.18
Total [S3L2.11C1]	Electronic Data Processing, Payroll & Bookkeeping Services	118,707.49	117,944.18

Group : [S3L2.12C1] Office Supplies

Subgroup : None		
730130.000	Office Expenses	0.00
730130.78.00	Office Expenses	82,985.46
730150.000	Postage	0.00
730150.78.00	Postage	5,422.67
730260.78.00	Hardware/Software	34,436.38
Subtotal : None		122,844.51
Total [S3L2.12C1]	Office Supplies	122,844.51

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

Subgroup : None		
599015.60.00	Cable Service	6,268.10
599030.60.00	Telephone	3,825.24
730140.000	Telephone	0.00
730140.78.00	Telephone	21,897.66
Subtotal : None		31,991.00
Total [S3L2.13C1]	Telecommunications (e.g. Internet & Phone)	31,991.00

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

Subgroup : None		
730190.000	Recruitment	0.00
730190.78.00	Recruitment	6,363.73
Subtotal : None		6,363.73
Total [S3L2.16C1]	Advertising: Help Wanted	6,363.73

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

Subgroup : None		
730170.000	Licenses, Permits, Dues, Fees	0.00
730170.78.00	Licenses, Permits, Dues, Fees	20,627.85
Subtotal : None		20,627.85
Total [S3L2.17C1]	Licenses & Dues: Patient Care Related Portion	20,627.85

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

Subgroup : None		
730050.000	Accounting Services	0.00
730050.78.00	Accounting Services	32,400.00
Subtotal : None		32,400.00
Total [S3L2.19C1]	Accounting Services (not related to Appeals)	32,400.00

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

Subgroup : None		
730210.000	Malpractice & Liability Insurance	0.00
730210.78.00	Malpractice & Liability Insurance	60,184.20
Subtotal : None		60,184.20
Total [S3L2.20C1]	Insurance: Malpractice & General Liability	60,184.20

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

Subgroup : None		
599060.000	Vending Income	0.00
599060.60.00	Vending Income	749.85
599090.60.00	Small Balance Adjustments	97.56
730060.000	Consulting - Other	0.00
730060.78.00	Consulting - Other	1,543.35
730240.000	Miscellaneous Expense	0.00
730240.78.00	Miscellaneous Expense	5,088.31
Subtotal : None		7,479.07
Total [S3L2.22C1]	Other A & G Expenses	7,479.07

Group : [S3L2B.1C1] Advertising Marketing

Subgroup : None		
730200.000	Advertising	0.00
730200.78.00	Advertising	3,605.95
Subtotal : None		3,605.95
Total [S3L2B.1C1]	Advertising Marketing	3,605.95

Group : [S3L2B.6C1] Legal: Other

Subgroup : None			
730070.000	Legal Service	0.00	4,984.30
730070.78.00	Legal Service	1,869.50	0.00
Subtotal : None		1,869.50	4,984.30
Total [S3L2B.6C1] Legal: Other		1,869.50	4,984.30

Group : [S3L2B.10C1 Interest on Working Capital

Subgroup : None			
730540.000	Interest Expense	0.00	5,061.67
730540.78.00	Interest Expense	3,805.86	0.00
Subtotal : None		3,805.86	5,061.67
Total [S3L2B.10C1] Interest on Working Capital		3,805.86	5,061.67

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

Subgroup : None			
730100.78.00	Finance & Int. Vendor Expense	473.34	0.00
Subtotal : None		473.34	0.00
Total [S3L2B.11C1] Fines, Late Fees, Penalties including		473.34	0.00

Group : [S3L2B.14C1 Bad Debt Expenses

Subgroup : None			
730250.000	Bad Debts	0.00	46,428.10
730250.78.00	Bad Debts	38,740.00	0.00
Subtotal : None		38,740.00	46,428.10
Total [S3L2B.14C1] Bad Debt Expenses		38,740.00	46,428.10

Group : [S3L2B.15C1 User Fee Assessment

Subgroup : None			
730090.000	Medicaid User Fee	0.00	591,252.51
730090.78.00	Medicaid User Fee	629,246.06	0.00
Subtotal : None		629,246.06	591,252.51
Total [S3L2B.15C1] User Fee Assessment		629,246.06	591,252.51

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

Subgroup : None			
730030.000	Staff Development Salaries	0.00	143,219.76
730030.78.00	Staff Development Salaries	163,543.00	0.00
Subtotal : None		163,543.00	143,219.76
Total [S3L3.1C1] Staff Development Coordinator Salar		163,543.00	143,219.76

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

Subgroup : None			
690010.000	Maintenance Salaries	0.00	90,007.88
690010.77.00	Maintenance Salaries	117,789.11	0.00
Subtotal : None		117,789.11	90,007.88
Total [S3L3.5C1] Plant Operations: Salaires		117,789.11	90,007.88

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

Subgroup : None			
690020.000	Purchased Services - Maintenance	0.00	211,464.37
690020.77.00	Purchased Services - Maintenance	222,879.51	0.00
690030.77.00	Building & Maintenance Supplies	22,317.86	0.00
Subtotal : None		245,197.37	211,464.37
Total [S3L3.8C1] Plant Operations: Purchased Service		245,197.37	211,464.37

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

Subgroup : None			
690030.000	Building & Maintenance Supplies	0.00	42,537.74
Subtotal : None		0.00	42,537.74
Total [S3L3.9C1] Plant Operations: Supplies & Expens		0.00	42,537.74

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

Subgroup : None			
599015.000	Other Revenue Cable Service	0.00	11,089.79
690040.000	Utilities	0.00	290,155.90

690040.77.00	Utilities	261,905.74	0.00
Subtotal : None		261,905.74	301,245.69
Total [S3L3.10C1]	Plant Operations: Utilities	261,905.74	301,245.69

Group : [S3L3.13C1] Dietician: Salaries

Subgroup : None

660010.00.00	Dietician Salaries	0.00	61,747.53
660010.75.00	Dietician Salaries	63,382.34	0.00
Subtotal : None		63,382.34	61,747.53
Total [S3L3.13C1]	Dietician: Salaries	63,382.34	61,747.53

Group : [S3L3.18C1] Dietary: Salaries

Subgroup : None

660020.00.00	Dietary Aides Salaries	0.00	450,303.18
660020.75.00	Dietary Aides Salaries	539,306.97	0.00
Subtotal : None		539,306.97	450,303.18
Total [S3L3.18C1]	Dietary: Salaries	539,306.97	450,303.18

Group : [S3L3.21C1] Dietary: Food

Subgroup : None

660030.00.00	Food Expense	0.00	238,325.62
660030.75.00	Food Expense	303,300.59	0.00
660040.00.00	Food Supplements	0.00	26,784.31
660040.75.00	Food Supplements	31,721.38	0.00
Subtotal : None		335,021.97	265,109.93
Total [S3L3.21C1]	Dietary: Food	335,021.97	265,109.93

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

Subgroup : None

660050.00.00	Dietary Supplies & Expense	0.00	38,320.40
660050.75.00	Dietary Supplies & Expense	36,800.56	0.00
Subtotal : None		36,800.56	38,320.40
Total [S3L3.23C1]	Dietary: Supplies & Expenses	36,800.56	38,320.40

Group : [S3L3.24C1] Housekeeping / Laundry: Salaries

Subgroup : [S3L3.24C1] Housekeeping Salries

680010.00.00	Housekeeping Salaries	0.00	21,710.37
Subtotal [S3L3.24C1] Housekeeping Salries		0.00	21,710.37

Total [S3L3.24C1]	Housekeeping / Laundry: Salaries	0.00	21,710.37
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Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service

Subgroup : [S3L3.27C1] Housekeeping Purchased Service

680030.00.00	Housekeeping Purchased Services	0.00	469,106.95
680030.76.00	Housekeeping Purchased Services	458,097.00	0.00
Subtotal [S3L3.27C1] Housekeeping Purchased Service		458,097.00	469,106.95

Total [S3L3.27C1]	Housekeeping / Laundry: Purchased	458,097.00	469,106.95
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Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense

Subgroup : [S3L3.28C1] Housekeeping Supplies & Expenses

680020.00.00	Housekeeping Supplies, Expense	0.00	145.74
680020.76.00	Housekeeping Supplies, Expense	80.39	0.00
Subtotal [S3L3.28C1] Housekeeping Supplies & Expenses		80.39	145.74

Subgroup : [S3L3.28C1] Laundry Supplies & Expense

670030.00.00	Laundry Supplies, Expense	0.00	1,279.74
670030.76.00	Laundry Supplies, Expense	2,711.44	0.00
Subtotal [S3L3.28C1] Laundry Supplies & Expense		2,711.44	1,279.74

Total [S3L3.28C1]	Housekeeping / Laundry: Supplies & Expenses	2,791.83	1,425.48
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Group : [S3L3.29C1] Housekeeping / Laundry: Linen & Bedding

Subgroup : None

670020.76.00	Linens	150.24	0.00
Subtotal : None		150.24	0.00

Total [S3L3.29C1]	Housekeeping / Laundry: Linen & Be	150.24	0.00
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Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries

Subgroup : None

750060.000	Ward Clerk Salary	0.00	34,314.60
750060.80.00	Ward Clerk Salary	68,854.67	0.00
750070.000	Medical Records Salaries	0.00	34,275.73
750070.80.00	Medical Records Salaries	26,716.77	0.00
Subtotal : None		95,571.44	68,590.33
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salar	95,571.44	68,590.33

Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries

Subgroup : [S3L3.40C1] MDS Salaries

750040.000	MDS	0.00	126,499.20
750040.80.00	MDS	171,063.35	0.00
Subtotal [S3L3.40C1] MDS Salaries		171,063.35	126,499.20

Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) E	171,063.35	126,499.20
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Group : [S3L3.48C1] Social Service Worker: Salaries

Subgroup : None

620010.000	Social Services Salaries	0.00	70,725.71
620010.71.00	Social Services Salaries	78,323.04	0.00
620040.000	Social Services Salaries-Memory Care	0.00	53,253.14
620040.71.00	Social Services Salaries-Memory Care	56,327.38	0.00
730040.000	Admissions/Case Mgmt. Salaries	0.00	251,160.14
730040.78.00	Admissions/Case Mgmt. Salaries	273,419.36	0.00
Subtotal : None		408,069.78	375,138.99
Total [S3L3.48C1]	Social Service Worker: Salaries	408,069.78	375,138.99

Group : [S3L3.60C1] Direct Restorative Therapy: Salaries

Subgroup : None

630010.000	Speech Salaries	0.00	77,605.28
630010.72.00	Speech Salaries	71,341.07	0.00
630020.000	OT Salaries	0.00	233,379.79
630020.72.00	OT Salaries	320,133.67	0.00
630030.000	PT Salaries	0.00	183,151.43
630030.72.00	PT Salaries	237,064.89	0.00
Subtotal : None		628,539.63	494,136.50
Total [S3L3.60C1]	Direct Restorative Therapy: Salaries	628,539.63	494,136.50

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

Subgroup : None

630050.000	Speech Swallowing Eval-Med A	0.00	1,170.00
630050.72.00	Speech Swallowing Eval-Med A	1,750.00	0.00
630060.72.00	Speech Swallowing Eval-Med B	874.40	0.00
630070.72.00	Purchased Therapy Services	23,339.70	0.00
Subtotal : None		25,964.10	1,170.00
Total [S3L3.62C1]	Direct Restorative Therapy: Consulta	25,964.10	1,170.00

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

Subgroup : None

610010.000	Activities Salaries	0.00	110,549.31
610010.70.00	Activities Salaries	152,965.78	0.00
610110.000	Activities Salaries-Memory Care Unit	0.00	87,914.03
610110.70.00	Activities Salaries-Memory Care Unit	121,489.67	0.00
Subtotal : None		274,455.45	198,463.34
Total [S3L3.64C1]	Recreational Therapy/Activities: Sala	274,455.45	198,463.34

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

Subgroup : None

610030.000	Purchased Services - Activities	0.00	2,040.00
610030.70.00	Purchased Services - Activities	6,410.00	0.00
610130.000	Purchased Service-Activites Memory C:	0.00	3,320.00
610130.70.00	Purchased Service-Activites Memory C:	2,165.00	0.00
Subtotal : None		8,575.00	5,360.00

Total [S3L3.67C1]	Recreational Therapy/Activities: Purc	8,575.00	5,360.00
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Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses

Subgroup : None

610020.000	Activities Supplies	0.00	3,901.75
610020.70.00	Activities Supplies	5,914.16	0.00
610120.000	Activities Supplies-Memory Care Unit	0.00	2,219.22
610120.70.00	Activities Supplies-Memory Care Unit	2,962.47	0.00
Subtotal : None		8,876.63	6,120.97
Total [S3L3.68C1]	Recreational Therapy/Activities: Sup	8,876.63	6,120.97

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

Subgroup : None

730160.000	Auto & Travel Expense	0.00	105.78
730160.78.00	Auto & Travel Expense	47.40	0.00
Subtotal : None		47.40	105.78
Total [S3L3.78C1]	Travel: Motor Vehicle Expense	47.40	105.78

Group : [S3L3.80C1] Variable Job Related Education

Subgroup : None

730180.000	Staff Training	0.00	17,696.49
730180.78.00	Staff Training	11,536.39	0.00
Subtotal : None		11,536.39	17,696.49
Total [S3L3.80C1]	Variable Job Related Education	11,536.39	17,696.49

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

Subgroup : None

750020.000	Medical Director	0.00	36,000.00
750020.80.00	Medical Director	33,000.00	0.00
Subtotal : None		33,000.00	36,000.00
Total [S3L3.82C1]	Physician Services: Medical Director	33,000.00	36,000.00

Group : [S3L3.87C1] Legend Drugs

Subgroup : None

830020.000	X-Ray - Medicare A	0.00	12,661.69
830020.82.00	X-Ray - Medicare A	19,827.80	0.00
830030.000	X-Ray - Managed Care	0.00	180.00
830040.000	X-Ray - United Health	0.00	5,918.04
830040.82.00	X-Ray - United Health	4,228.87	0.00
830050.000	X-Ray - Fallon	0.00	289.28
830050.82.00	X-Ray - Fallon	1,026.80	0.00
830070.000	X-Ray- GIC	0.00	290.26
830070.82.00	X-Ray- GIC	95.00	0.00
830080.000	X-Ray- Harvard Pilgrim	0.00	180.00
830080.82.00	X-Ray- Harvard Pilgrim	304.76	0.00
830090.000	X-Ray- Tufts	0.00	540.00
830090.82.00	X-Ray- Tufts	3,215.51	0.00
840010.000	Lab - Private	0.00	315.00
840020.000	Lab - Medicare A	0.00	21,480.44
840020.83.00	Lab - Medicare A	61,092.09	0.00
840030.000	Lab - Managed Care	0.00	587.86
840030.83.00	Lab - Managed Care	869.70	0.00
840040.000	Lab - United Health	0.00	5,683.22
840040.83.00	Lab - United Health	5,360.57	0.00
840050.000	Lab - Fallon	0.00	538.00
840050.83.00	Lab - Fallon	3,484.16	0.00
840060.000	Lab - Blue Cross Blue Shield	0.00	515.00
840060.83.00	Lab - Blue Cross Blue Shield	644.25	0.00
840070.000	Lab - GIC	0.00	1,780.26
840070.83.00	Lab - GIC	828.38	0.00
840080.000	Lab - Harvard Pilgrim	0.00	120.00
840080.83.00	Lab - Harvard Pilgrim	191.59	0.00
840090.000	Lab - Tufts Pharmacy	0.00	2,229.68
840090.83.00	Lab - Tufts	9,448.85	0.00
840100.83.00	Lab - Workmens Comp	57.69	0.00
850010.000	Pharmacy - Private	0.00	52.16

850020.000	Pharmacy - Medicare A	0.00	99,926.70
850020.84.00	Pharmacy - Medicare A	134,849.43	0.00
850030.000	Pharmacy - Managed Care	0.00	2,592.10
850030.84.00	Pharmacy - Managed Care	3,996.65	0.00
850040.000	Pharmacy - United Health Skilled	0.00	7,207.65
850040.84.00	Pharmacy - United Health Skilled	13,110.27	0.00
850050.000	Pharmacy - Fallon	0.00	1,757.66
850050.84.00	Pharmacy - Fallon	5,789.34	0.00
850060.000	Pharmacy Consultant	0.00	9,438.00
850070.000	Pharmacy - Blue Cross Blue Shield	0.00	3,747.76
850070.84.00	Pharmacy - Blue Cross Blue Shield	2,075.93	0.00
850080.000	Pharmacy - GIC	0.00	168.80
850080.84.00	Pharmacy - GIC	36.21	0.00
850090.000	Pharmacy - Harvard Pilgrim	0.00	77.68
850090.84.00	Pharmacy - Harvard Pilgrim	816.80	0.00
850100.000	Pharmacy - -Tufts	0.00	2,856.64
850100.84.00	Pharmacy - -Tufts	18,234.18	0.00
850110.84.00	Pharmacy - Workmens Comp	1,191.41	0.00
850120.000	Pharmacy-United Health	0.00	4,016.90
850120.84.00	Pharmacy-United Health	6,851.70	0.00
860020.000	Medical Supplies - Med A	0.00	30.28
860020.85.00	Medical Supplies - Med A	2,953.32	0.00
870020.000	IV Therapy - Medicare A	0.00	8,763.87
870020.86.00	IV Therapy - Medicare A	4,858.54	0.00
870040.000	IV Therapy - United Health Skilled	0.00	300.00
870040.86.00	IV Therapy - United Health Skilled	247.29	0.00
870050.000	IV Therapy - Fallon	0.00	75.00
870050.86.00	IV Therapy - Fallon	175.00	0.00
870090.86.00	IV Therapy - Tufts	23.49	0.00
870120.86.00	IV Therapy-United Health	679.04	0.00
880010.000	Oxygen - Private	0.00	459.57
880010.87.00	Oxygen - Private	375.50	0.00
880020.000	Oxygen - Med A	0.00	788.14
880020.87.00	Oxygen - Med A	5,028.54	0.00
880040.000	Oxygen - United Health	0.00	580.06
880040.87.00	Oxygen - United Health	294.47	0.00
880050.87.00	Oxygen - Fallon	234.48	0.00
880060.000	Oxygen - Medicaid	0.00	2,889.73
880060.87.00	Oxygen - Medicaid	2,740.35	0.00
880070.000	Oxygen-House	0.00	22,377.91
880090.000	Oxygen - GIC	0.00	215.25
880090.87.00	Oxygen - GIC	47.92	0.00
880110.000	Oxygen - Tufts	0.00	39.96
880110.87.00	Oxygen - Tufts	172.78	0.00
890020.000	Ambulance - Med A	0.00	7,510.68
890020.89.00	Ambulance - Med A	754.10	0.00
Subtotal : None		316,212.76	229,181.23
Total [S3L3.87C1] Legend Drugs		316,212.76	229,181.23

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

Subgroup : None

630040.000	Restorative Therapy - Supplies	0.00	7,581.57
630040.72.00	Restorative Therapy - Supplies	8,515.17	0.00
740130.000	Covid-19 Testing	0.00	336,720.00
740130.79.00	Covid-19 Testing	178,576.41	0.00
860010.000	Nursing Supplies	0.00	257,010.64
860010.85.00	Nursing Supplies	271,560.17	0.00
880070.87.00	Oxygen-House	20,050.67	0.00
Subtotal : None		478,702.42	601,312.21
Total [S3L3.89C1] House Supplies Not Resold		478,702.42	601,312.21

Group : [S3L3.92C1] Pharmacy Consultant

Subgroup : None

850060.84.00	Pharmacy Consultant	9,828.00	0.00
Subtotal : None		9,828.00	0.00
Total [S3L3.92C1] Pharmacy Consultant		9,828.00	0.00

Group : [S3L4.1C1] Depreciaton

Subgroup : [S3L4.1C Building Depreciation

760030.000	Depreciation- Building 1 Countryside	0.00	220,500.00
760030.81.00	Depreciation- Building 1 Countryside	141,129.96	0.00
760052.81.00	Depreciation- Building Memory Care Ur	107,481.00	0.00
Subtotal [S3L4.1C1A] Building Depreciation		248,610.96	220,500.00

Subgroup : [S3L4.1C Improvements Depreciation

760040.000	Depreciation - Improvements 1 Country	0.00	163,194.36
760040.81.00	Depreciation - Improvements 1 Country	115,374.96	0.00
760053.81.00	Depreciation- Improvements Memory C	81,996.00	0.00
760070.000	Depreciation - 3 Countryside Improvem	0.00	330.00
760070.81.00	Depreciation - 3 Countryside Improvem	330.00	0.00
Subtotal [S3L4.1C1B] Improvements Depreciation		197,700.96	163,524.36

Subgroup : [S3L4.1C Equipment Depreciation

760050.000	Depreciation - Fixed Assets 1 Countrysi	0.00	69,423.94
760050.81.00	Depreciation - Fixed Assets 1 Countrysi	39,359.04	0.00
760054.81.00	Depreciation Fixed Assets Memory Car	21,986.04	0.00
Subtotal [S3L4.1C1C] Equipment Depreciation		61,345.08	69,423.94

Total [S3L4.1C1] Depreciaton	507,657.00	453,448.30
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Group : [S3L4.2C1] Long Term Interest Expense SNF-CR

Subgroup : None

760100.000	Amortization - MAC's	0.00	4,688.00
760100.81.00	Amortization - MAC's	2,686.56	0.00
760105.81.00	Capital	1,287.84	0.00
760130.000	Interest - Renovation	0.00	355,707.27
760130.81.00	Interest - Renovation	337,585.75	0.00
Subtotal : None		341,560.15	360,395.27
Total [S3L4.2C1]	Long Term Interest Expense SNF-CR	341,560.15	360,395.27

Group : [S3L4.6C1] Building Insurance Expense-SNF-CR

Subgroup : None

760010.81.00	Insurance - Property	15,456.96	0.00
Subtotal : None		15,456.96	0.00
Total [S3L4.6C1]	Building Insurance Expense-SNF-CR	15,456.96	0.00

Group : [S3L4.10C1] Personal Property Tax Expense-SNF-CR

Subgroup : None

Subgroup : None			
760010.000	Insurance - Property	0.00	31,049.00
Subtotal : None		0.00	31,049.00
Total [S3L4.10C1]	Personal Property Tax Expense-SNF-	0.00	31,049.00

Group : [CLA-53.01] LA-Group Health/Life

Subgroup : None

740010.000	Employer Share-Health Insurance	0.00	255,102.41
740010.79.00	Employer Share-Health Insurance	250,863.72	0.00
740030.000	Employer Share-Dental Insurance	0.00	19,288.06
740030.79.00	Employer Share-Dental Insurance	22,407.35	0.00
740050.000	Employers Share-Life Insurance	0.00	806.66
740050.79.00	Employers Share-Life Insurance	2,430.39	0.00
740110.000	D.E.T. Health Insurance	0.00	19,046.03
740110.79.00	D.E.T. Health Insurance	7,542.37	0.00
Subtotal : None		<u>283,243.83</u>	<u>294,243.16</u>
Total [CLA-53.01]	LA-Group Health/Life	283,243.83	294,243.16

Group : [CLA-53.02] LA-Employee Pensions

Subgroup : None

740060.000	Pension Assessment	0.00	104,365.45
740060.79.00	Pension Assessment	88,299.96	0.00
Subtotal : None		88,299.96	104,365.45
Total [CLA-53.02]	LA-Employee Pensions	88,299.96	104,365.45

Group : [CLA-53.03] LA-Employee Benefits

Subgroup : None

740070.000	Employee Benefits	0.00	6,783.23
740070.79.00	Employee Benefits	5,887.26	0.00
740115.000	D.E.T. FLMA	0.00	23,097.82
740115.79.00	D.E.T. FLMA	24,283.11	0.00
740140.000	Vacation accrual/rev	0.00	29,039.94

Subtotal : None

		30,170.37	58,920.99
Total [CLA-53.03]	LA-Employee Benefits	30,170.37	58,920.99

Group : [CLA-53.04] LA-Payroll Taxes

Subgroup : None

740080.000	Employer Share - FICA	0.00	350,386.83
740080.79.00	Employer Share - FICA	420,164.76	0.00
740090.000	Employer Share - Medicare	0.00	85,741.53
740090.79.00	Employer Share - Medicare	102,377.27	0.00
740100.000	Job Insurance - Unemployment	0.00	54,516.38
740100.79.00	Job Insurance - Unemployment	37,992.27	0.00

Subtotal : None

		560,534.30	490,644.74
Total [CLA-53.04]	LA-Payroll Taxes	560,534.30	490,644.74

Group : [CLA-53.05] LA-Workers Comp

Subgroup : None

740120.000	Workmen's Comp Insurance	0.00	102,732.00
740120.79.00	Workmen's Comp Insurance	116,789.00	0.00

Subtotal : None

		116,789.00	102,732.00
Total [CLA-53.05]	LA-Workers Comp	116,789.00	102,732.00

NET (INCOME) LOSS

0.00	0.00
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Sum of Account Groups

0.00	0.00
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Tickmarks

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