

Client: **A443213 - Elizabeth Seton Residence, Inc.**
Engagement: **MDMC 2022 - Elizabeth Seton Residence, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - SNF TB Report**

Account	Description	CAID PP-1 12/31/2021	FS CP 12/31/2022	JE Ref #	CAIDJE	CAID CP 12/31/2022
Group : [BS] Balance Sheet Groupings						
Subgroup : None						
10000	Petty Cash	100.00	100.00		0.00	100.00
10010	Restricted Cash	89,286.00	72,599.00		0.00	72,599.00
10011	Restricted Cash - Board Designated	125,000.00	185,777.00		0.00	185,777.00
11940	SC- ESR Op Acct#8946	718,451.00	487,869.00		0.00	487,869.00
11942	SC- ESR PR Acct#8962	15,000.00	14,843.00		0.00	14,843.00
12001	Accounts Receivable - Other	0.00	13,780.00		0.00	13,780.00
12010	A/R Private	85,182.00	165,609.00		0.00	165,609.00
12020	A/R Medicaid	342,240.00	316,911.00		0.00	316,911.00
12030	A/R Medicaid Pending	32,525.00	16,779.00		0.00	16,779.00
12050	A/R Medicare A	143,592.00	277,325.00		0.00	277,325.00
12060	A/R Medicare B	16,762.00	6,822.00		0.00	6,822.00
12061	A/R Medicare B - Outpatient	1,224.00	3,383.00		0.00	3,383.00
12070	A/R Managed Care	98,977.00	164,145.00		0.00	164,145.00
12075	A/R Managed Care Part B	4,165.00	5,897.00		0.00	5,897.00
12076	A/R Managed Care Part B - Outpatient	8,500.00	5,100.00		0.00	5,100.00
12199	Allowance for Bad Debts	(21,325.00)	(27,895.00)		0.00	(27,895.00)
12332	Payroll Levy Exchange	0.00	(944.00)		0.00	(944.00)
12333	Pension Exchange	0.00	(16,476.00)		0.00	(16,476.00)
12340	Voluntary EE Deduction Exchange	4,860.00	0.00		0.00	0.00
12440	Patient Refund Exchange	0.00	742.00		0.00	742.00
12835	SC Fidelity Funds	2,510.00	2,510.00		0.00	2,510.00
13000	Prepaid Expense	42,416.00	34,148.00		0.00	34,148.00
13020	Prepaid Workers Comp	16,153.00	19,957.00		0.00	19,957.00
16021	Buildings	4,270,153.00	4,270,153.00		0.00	4,270,153.00
16022	Accum Deprec: Buildings	(3,807,159.00)	(3,861,629.00)		0.00	(3,861,629.00)
16031	Building Improvements	4,797,975.00	5,110,333.00		0.00	5,110,333.00
16032	Accum Deprec: Building Improvments	(2,410,958.00)	(2,652,206.00)		0.00	(2,652,206.00)
16051	FFE	2,213,435.00	2,324,107.00		0.00	2,324,107.00
16052	Accum Deprec: FFE	(1,621,043.00)	(1,718,009.00)		0.00	(1,718,009.00)
16071	Computers	17,197.00	20,375.00		0.00	20,375.00
16072	Accum Deprec: Computers	0.00	(106.00)		0.00	(106.00)
1639.000	CONSTRUCTION IN PROGRESS	143,200.00	43,322.00		0.00	43,322.00
18020	Pledge Receivable (Other)	41,678.00	12,175.00		0.00	12,175.00
19620	Due From SC MSV	3,225.00	3,225.00		0.00	3,225.00
20000	ACCOUNTS PAYABLE	(127,161.00)	(120,389.00)		0.00	(120,389.00)
20050	Due to Third Party Payer	(23,711.00)	(32,135.00)		0.00	(32,135.00)
21010	Current Portion- Long Term Debt	(340,396.00)	(338,706.00)		0.00	(338,706.00)
22610	Due to SC MAR	0.00	(3.00)		0.00	(3.00)
22620	Due to SC MSV	(17,987.00)	(75,155.00)		0.00	(75,155.00)
23000	Accrued Expense	(162,621.00)	(134,662.00)		0.00	(134,662.00)
23050	Accrued Expense Other	(8,315.00)	(8,348.00)		0.00	(8,348.00)
23100	Accrued Salaries	(305,317.00)	(203,298.00)		0.00	(203,298.00)
23110	Accrued Paid Time Off/Earned Time	(393,965.00)	(411,531.00)		0.00	(411,531.00)
23150	Accrued Payroll Taxes	(42,753.00)	(125,717.00)		0.00	(125,717.00)
23952	Advance Payments - Covid PRF - SC	(38,307.00)	0.00		0.00	0.00
24200	FSA Payroll Liability	(608.00)	(572.00)		0.00	(572.00)
26104	N/P - SC-ESR Plumbing Loan #2	(250,242.00)	(154,143.00)		0.00	(154,143.00)
26105	N/P - SC-ESR Plumbing Loan	(11,956.00)	0.00		0.00	0.00
26106	N/P - SC-ESR Long Term Loan	(543,484.00)	(359,191.00)		0.00	(359,191.00)
26110	N/P - Current Maturities LTD Offset	340,396.00	338,706.00		0.00	338,706.00
29000	Net Assets	(1,756,313.00)	(3,395,917.00)		0.00	(3,395,917.00)
29001	Net Assets - temp restricted	(285,479.00)	(89,286.00)		0.00	(89,286.00)
99000	EQUITY TRANSFER	(300,000.00)	(1,377,500.00)		0.00	(1,377,500.00)
Subtotal : None		1,105,102.00	(1,187,126.00)		0.00	(1,187,126.00)
Total [BS] Balance Sheet Groupings		1,105,102.00	(1,187,126.00)		0.00	(1,187,126.00)
Group : [P&L] Profit & Loss Groupings						
Subgroup : None						
30100	Private Service Revenue	(4,124,811.00)	(4,441,454.00)		0.00	(4,441,454.00)
30200	Medicare A Service Revenue	(2,815,396.00)	(2,341,891.00)		0.00	(2,341,891.00)
30210	Medicare Sequestration	(460.00)	30,870.00		0.00	30,870.00
30220	Medicare B Revenue	0.00	6,506.00		0.00	6,506.00
3023.900	Resource Income	(757,287.00)	0.00		(725,926.00)	(725,926.00)
				CAIDJE - 1	(725,926.00)	
30300	Medicaid Service Revenue	(1,640,442.00)	(4,581,879.00)		1,567,559.00	(3,014,320.00)
				CAIDJE -	725,926.00	
				CAIDJE -	841,633.00	
30310	Medicaid Pending Revenue	(13,466.00)	13,100.00		0.00	13,100.00
30500	Managed Care A Revenue	(300,001.00)	(366,537.00)		0.00	(366,537.00)

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Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - SNF TB Report**

Account	Description	CAID PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2021	12/31/2022			12/31/2022
30520	Managed Care B Revenue	429.00	9,576.00		0.00	9,576.00
31800	Hospice	(639,826.00)	0.00		0.00	0.00
33900	Other Miscellaneous Income	(21,098.00)	(36,219.00)		0.00	(36,219.00)
33901	Other Grant Income	(97,688.00)	0.00		0.00	0.00
33902	State Relief Grant Revenue	0.00	(226,181.00)		0.00	(226,181.00)
33903	Paycheck Protection Program Revenue	(1,321,080.00)	0.00		0.00	0.00
33910	Casualty (Gain) Loss	0.00	2,500.00		0.00	2,500.00
34000	Donations Income: Unrestricted	(21,536.00)	0.00		0.00	0.00
34005	Donations from Non-Operating	(294,280.00)	(196,879.00)		0.00	(196,879.00)
34300	Donations Income: Other Event Income	(18,850.00)	0.00		0.00	0.00
34500	Donations Income: Other Fundraising Income	0.00	(6,248.00)		0.00	(6,248.00)
34705	Donations from Non-Operating: Temp Restrict	(2,800.00)	(5,000.00)		0.00	(5,000.00)
35011	Pharmacy Part A	(140,266.00)	(111,643.00)		0.00	(111,643.00)
35013	Pharmacy Other	(17,447.00)	(33,076.00)		0.00	(33,076.00)
35015	Pharmacy Mcaid	(995.00)	223.00		0.00	223.00
35041	Oxygen Part A	0.00	(358.00)		0.00	(358.00)
35043	Oxygen Other	0.00	(94.00)		0.00	(94.00)
35045	Oxygen Mcaid	0.00	(30.00)		0.00	(30.00)
35051	Lab Part A	(30,610.00)	(8,641.00)		0.00	(8,641.00)
35053	Lab Other	(4,040.00)	(2,883.00)		0.00	(2,883.00)
35055	Lab Mcaid	0.00	(217.00)		0.00	(217.00)
35061	X-ray Part A	(8,435.00)	(4,176.00)		0.00	(4,176.00)
35063	X-ray Other	(990.00)	(1,396.00)		0.00	(1,396.00)
36001	Contra Adjs Part A	1,204,129.00	731,378.00		0.00	731,378.00
36002	Contra Adjs Part B	62,281.00	22,482.00		0.00	22,482.00
36003	Contra Adjs Managed Care/Other	215,953.00	185,624.00		0.00	185,624.00
36004	Contra Adjs Private	(74.00)	291.00		0.00	291.00
36005	Contra Adjs Mcaid	166,158.00	867,770.00		0.00	867,770.00
36006	Contra Adjs Mcaid - Ancillaries	(375.00)	0.00		0.00	0.00
36007	Contra Adjs Managed/Other Part B	7,855.00	633.00		0.00	633.00
36008	Contra Adjs Medicare rounding	0.00	(9.00)		0.00	(9.00)
36009	Contra Adjs Part B - OP	6,790.00	4,039.00		0.00	4,039.00
36010	Contra Adjs Other - OP	23,721.00	5,965.00		0.00	5,965.00
36011	PT Part A	(449,927.00)	(272,128.00)		0.00	(272,128.00)
36012	PT Part B	(91,951.00)	(36,444.00)		0.00	(36,444.00)
36013	PT Managed/Other	(103,613.00)	(67,826.00)		0.00	(67,826.00)
36015	PT Mcaid	(500.00)	0.00		0.00	0.00
36016	PT Part B - OP	(6,915.00)	(14,689.00)		0.00	(14,689.00)
36017	PT Other - OP	(56,572.00)	(45,159.00)		0.00	(45,159.00)
36019	PT Managed/Other Part B	0.00	(10,175.00)		0.00	(10,175.00)
36021	OT Part A	(486,861.00)	(294,504.00)		0.00	(294,504.00)
36022	OT Part B	(88,378.00)	(85,564.00)		0.00	(85,564.00)
36023	OT Other	(105,574.00)	(71,727.00)		0.00	(71,727.00)
36024	OT Private	0.00	(2,057.00)		0.00	(2,057.00)
36025	OT Mcaid	(350.00)	0.00		0.00	0.00
36026	OT Part B - OP	(16,451.00)	(10,356.00)		0.00	(10,356.00)
36027	OT Other - OP	(8,714.00)	(20,765.00)		0.00	(20,765.00)
36029	OT Managed/Other Part B	0.00	(32,712.00)		0.00	(32,712.00)
36031	ST Part A	(88,030.00)	(39,919.00)		0.00	(39,919.00)
36032	ST Part B	(37,089.00)	(27,754.00)		0.00	(27,754.00)
36033	ST Other	(29,957.00)	(13,450.00)		0.00	(13,450.00)
36034	ST Private	0.00	(485.00)		0.00	(485.00)
36035	ST Mcaid	(3,000.00)	0.00		0.00	0.00
36036	ST Part B - OP	(3,200.00)	(2,042.00)		0.00	(2,042.00)
36037	ST Other - OP	(3,753.00)	(3,930.00)		0.00	(3,930.00)
36039	ST Managed/Other Part B	0.00	(1,065.00)		0.00	(1,065.00)
36050	Medicare Sequestration Part B	(25.00)	0.00		0.00	0.00
36052	Medicare Sequestration - Mgd Care Skilled	12.00	0.00		0.00	0.00
38000	Interest Income	0.00	(6.00)		0.00	(6.00)
38730	Assets Released From Restriction	198,995.00	(21,687.00)		0.00	(21,687.00)
38731	Assets Received From Restriction Release	(198,995.00)	21,687.00		0.00	21,687.00
39000	Prior Year Income Adjustments	(9,988.00)	(1,099.00)		0.00	(1,099.00)
40020	Salaries: Administration	171,847.00	180,165.00		0.00	180,165.00
40025	Salaries: Admin Allocation	(184,582.00)	(118,343.00)		0.00	(118,343.00)
40030	Salaries: Accounting	0.00	172,902.00		0.00	172,902.00
40040	Salaries: HR	0.00	60,943.00		0.00	60,943.00
40050	Salaries: IT/Communications	65,075.00	16,830.00		0.00	16,830.00
40060	Salaries: Clerical/Administrative	399,145.00	89,258.00		0.00	89,258.00
40080	Salaries: Fundraising/Grants	70,490.00	47,250.00		0.00	47,250.00
40300	Prof Service/Consultant	29,447.00	5,972.00		0.00	5,972.00
42010	Payroll Bookkeeping Expense (ADP)	18,859.00	19,611.00		0.00	19,611.00
42015	Software Service	0.00	70,384.00		0.00	70,384.00
42030	Computer/Server Expense	78,532.00	21,918.00		0.00	21,918.00

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		12/31/2021	12/31/2022			12/31/2022
42035	Web/Communication Expense	6,927.00	0.00		0.00	0.00
42040	Postage Expense	2,465.00	2,099.00		0.00	2,099.00
42050	Bank Charges	3,701.00	4,315.00		0.00	4,315.00
42060	Telephone-Cable-Internet Expense	27,713.00	19,991.00		0.00	19,991.00
42090	Operating Lease Expense-Equipment	10,589.00	7,889.00		0.00	7,889.00
42130	Mileage Reimbursement	24.00	26.00		0.00	26.00
42140	Prof Meetings & Education Exp	11,416.00	14,807.00		0.00	14,807.00
42150	Licenses and Dues Expense	19,198.00	18,898.00		0.00	18,898.00
42160	Office Supplies & Expense	13,435.00	12,313.00		0.00	12,313.00
42174	Office Purchased Services - MSV	(33,728.00)	(34,325.00)		0.00	(34,325.00)
42600	Staff Recruitment Expense	41,823.00	43,083.00		0.00	43,083.00
42610	EE relations	0.00	13,981.00		0.00	13,981.00
42620	Uniform Expense	1,174.00	0.00		0.00	0.00
42710	Accounting Expense	51,538.00	64,785.00		0.00	64,785.00
42720	Legal Expense	0.00	618.00		0.00	618.00
42740	Liability Insurance	27,296.00	59,292.00		(29,098.00)	30,194.00
				CAIDJE -	(29,098.00)	
42800	Payroll Tax Expense	546,544.00	583,274.00		0.00	583,274.00
42810	Unemployment Expense	8,043.00	0.00		0.00	0.00
42820	Pension Expense	179,570.00	184,618.00		0.00	184,618.00
42851	Health Insurance Expense	867,731.00	832,435.00		0.00	832,435.00
42852	Dental Insurance Expense	712.00	117.00		0.00	117.00
42860	Life & Disability Insurance Expense	10,338.00	11,283.00		0.00	11,283.00
42870	Other Employee Benefit Expense	13,863.00	(475.00)		0.00	(475.00)
42880	Workers Comp Expense	71,771.00	87,673.00		0.00	87,673.00
42900	Miscellaneous Expense	4,250.00	(4,208.00)		0.00	(4,208.00)
42910	Fines and Penalties / Late Fees	10,772.00	147.00		0.00	147.00
42920	Permits and Filing Fees	100.00	155.00		0.00	155.00
4306	STAFF DEV. SALARIES	0.00	0.00		150,993.00	150,993.00
				CAIDJE -	150,993.00	
43160	Business Development Supplies & Expense	8,060.00	6,054.00		0.00	6,054.00
43200	Other Event Expense	8,735.00	0.00		0.00	0.00
43300	Other Fundraising Expense	15,622.00	20,057.00		0.00	20,057.00
435100.000	SCO Custodial - Room & Board	(775,252.00)	0.00		(841,633.00)	(841,633.00)
				CAIDJE -	(841,633.00)	
45200	Interest Expense on long term debt	29,563.00	20,593.00		0.00	20,593.00
45250	Interest Expense on Long-term Debt(Interco)	1,653.00	2,073.00		0.00	2,073.00
45300	Rent	5,431.00	6,613.00		0.00	6,613.00
45400	Depreciation expense	356,457.00	392,790.00		0.00	392,790.00
51160	Plant Supplies & Expense	55,930.00	138,684.00		0.00	138,684.00
51170	Plant Purchased Services	127,004.00	128,652.00		0.00	128,652.00
51174	Plant Purchased Services - MSV	284,317.00	343,895.00		0.00	343,895.00
51210	Utility: Oil & Gas	34,960.00	42,260.00		0.00	42,260.00
51220	Utility: Water	13,978.00	12,264.00		0.00	12,264.00
51230	Utility: Electric	74,722.00	69,094.00		0.00	69,094.00
52160	Dietary Supplies & Expense	369.00	453.00		0.00	453.00
52170	Dietary Purchased Services	957,945.00	983,264.00		0.00	983,264.00
52174	Dietary Purchased Services - MSV	39,531.00	45,217.00		0.00	45,217.00
52200	Food Expense	71.00	0.00		0.00	0.00
53000	Salaries: Laundry	201,158.00	187,478.00		0.00	187,478.00
53160	Laundry Supplies & Expense	23,639.00	22,334.00		0.00	22,334.00
53174	Laundry Purchased Services - MSV	1,915.00	6,403.00		0.00	6,403.00
53200	Linens & Bedding	12,133.00	17,529.00		0.00	17,529.00
54000	Salaries: Housekeeping	280,150.00	434,999.00		0.00	434,999.00
54160	Housekeeping Supplies & Expense	38,507.00	36,943.00		0.00	36,943.00
54170	Housekeeping Purchased Services	96,434.00	11,241.00		0.00	11,241.00
54174	Housekeeping Purchased Services - MSV	1,613.00	(14,208.00)		0.00	(14,208.00)
599951.000	Covid Federal Relief Payments	(506,943.00)	0.00		0.00	0.00
599955.000	Covid Staff Testing Reimbursement	(403,339.00)	(334,478.00)		0.00	(334,478.00)
60020	Salaries: DON	138,239.00	116,796.00		0.00	116,796.00
60021	Salaries: ADON/SDC	261,105.00	248,268.00		(150,993.00)	97,275.00
				CAIDJE -	(150,993.00)	
60022	Salaries: Clin Reimb - RN	3,358.00	237,321.00		0.00	237,321.00
60023	Salaries: RN Mgmt	295,782.00	354,421.00		0.00	354,421.00
60030	Salaries: RN	657,406.00	354,997.00		0.00	354,997.00
60039	RN Contractor	1,066.24	27,523.00		0.00	27,523.00
60040	Salaries: LPN	1,102,588.00	1,524,664.00		0.00	1,524,664.00
60049	LPN Contractor	8,427.00	30,163.00		0.00	30,163.00
60050	Salaries: CNA/RCA/HHA	2,106,934.00	2,393,369.00		0.00	2,393,369.00
60059	CNA Contractor	1,144.89	37,670.00		0.00	37,670.00
60060	Salaries: Medical Records	56,287.00	65,282.00		0.00	65,282.00
60070	Salaries: Nursing Admin	56,579.00	64,327.00		0.00	64,327.00
60160	Nursing Supplies & Expense	175,716.87	182,762.00		0.00	182,762.00

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60161	Nursing Supplies & Expense - PPE	145,890.00	16,075.00		0.00	16,075.00
60162	Nursing Supplies & Expense - Covid19 Test	399,145.00	182,056.00		0.00	182,056.00
60170	Nursing Purchased Services	96,600.00	1,852.00		0.00	1,852.00
63300	Consultant Medical Director	36,000.00	36,000.00		0.00	36,000.00
63350	Consultant Pharmacy	5,544.00	5,544.00		0.00	5,544.00
67000	Salaries: Social Services LCSW-MSW	65,748.00	105,351.00		0.00	105,351.00
670100.000	Wages - MDS Coordinator	204,352.00	0.00		0.00	0.00
67070	Social Services Purchased Services	0.00	6,780.00		0.00	6,780.00
68000	Salaries: Admissions	43,398.00	75,218.00		0.00	75,218.00
69000	Salaries: Spiritual	50,207.00	58,100.00		0.00	58,100.00
70000	Salaries: Activities	225,170.00	238,438.00		0.00	238,438.00
70160	Activities Supplies & Expense	12,118.00	12,584.00		0.00	12,584.00
70170	Activities Purchased Services	15,569.00	28,314.00		0.00	28,314.00
720500.000	INSURANCE - Building And Equipment	26,306.00	0.00		29,098.00	29,098.00
				CAIDJE -	29,098.00	
730110	Wages - G & A Salaries	71,573.00	0.00		0.00	0.00
77010	Salaries: PT	119,187.00	133,400.00		0.00	133,400.00
77015	Salaries: PTA	103,325.00	70,653.00		0.00	70,653.00
77020	Salaries: OTR	106,558.00	111,887.00		0.00	111,887.00
77025	Salaries: COTA	168,208.00	165,163.00		0.00	165,163.00
77030	Salaries: SLP	53,672.00	56,335.00		0.00	56,335.00
77160	Rehab Supplies & Expense	6,542.00	2,342.00		0.00	2,342.00
77170	Rehab Purchased Services	0.00	1,180.00		0.00	1,180.00
78011	Pharmacy Part A	139,400.00	111,578.00		0.00	111,578.00
78013	Pharmacy Managed Care	18,434.00	32,917.00		0.00	32,917.00
78015	Pharmacy Mcaid	(2,999.00)	23.00		0.00	23.00
78031	Med Supp Part A	9,528.00	4,536.00		0.00	4,536.00
78032	Med Supp Part B	2,800.00	0.00		0.00	0.00
78033	Med Supp Other	1,891.00	0.00		0.00	0.00
78035	Med Supp Mcaid	800.00	0.00		0.00	0.00
78051	Lab Part A	21,199.00	9,323.00		0.00	9,323.00
78053	Lab Other	2,596.00	2,872.00		0.00	2,872.00
78061	X-ray Part A	11,917.00	6,297.00		0.00	6,297.00
78062	X-ray Part B	314.00	0.00		0.00	0.00
78063	X-ray Other	990.00	1,326.00		0.00	1,326.00
78071	Ambulance Part A	539.00	515.00		0.00	515.00
78073	Ambulance Other	171.00	0.00		0.00	0.00
78075	Ambulance Mcaid	3,137.00	(126.00)		0.00	(126.00)
78081	Complex Med Part A	2,229.00	390.00		0.00	390.00
78083	Complex Med Other	171.00	0.00		0.00	0.00
7842.500	PHYS TH-INDIRECT	59,570.19	0.00		159,846.00	159,846.00
				CAIDJE - 2	159,846.00	
79061	PT - Medicare A	(26,297.24)	0.00		(49,217.00)	(49,217.00)
				CAIDJE -	(49,217.00)	
79071	OT - Medicare A	(28,711.06)	0.00		(89,203.00)	(89,203.00)
				CAIDJE -	(89,203.00)	
79081	ST Part A	(4,561.89)	780.00		(21,426.00)	(20,646.00)
				CAIDJE -	(21,426.00)	
79082	ST Part B	0.00	209.00		0.00	209.00
79365	Therapy PTA Contract	0.00	624.00		0.00	624.00
79400	Consolidated Billing - Medicare A	6,248.00	0.00		0.00	0.00
80100	Bad Debt Expense	5,826.00	21,964.00		0.00	21,964.00
80800	User Fee Expense	495,294.00	499,461.00		0.00	499,461.00
89000	Prior Year Expense Adjustments	0.00	17,427.00		0.00	17,427.00
Subtotal : None		(1,105,102.00)	1,187,126.00		0.00	1,187,126.00
Total [P&L] Profit & Loss Groupings		(1,105,102.00)	1,187,126.00		0.00	1,187,126.00

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Client: **A443213 - Elizabeth Seton Residence, Inc.**
Engagement: **MDMC 2022 - Elizabeth Seton Residence, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - SNF-CR Groupings Report**

Account	Description	CAID CP 12/31/2022	CARE PP-1 12/31/2021
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
10000	Petty Cash	100.00	100.00
11940	SC- ESR Op Acct#8946	487,869.00	718,451.00
11942	SC- ESR PR Acct#8962	14,843.00	15,000.00
12835	SC Fidelity Funds	2,510.00	2,510.00
Subtotal : None		505,322.00	736,061.00
Total [S6L1.1C1]	Cash and Cash Equivalents	505,322.00	736,061.00
Group : [S6L1.3C1]	Current Portion Assets Whose Use is Limited		
Subgroup : None			
10010	Restricted Cash	72,599.00	89,286.00
10011	Restricted Cash - Board Designated	185,777.00	125,000.00
Subtotal : None		258,376.00	214,286.00
Total [S6L1.3C1]	Current Portion Assets Whose Use is Limited	258,376.00	214,286.00
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A] A/R Self-Pay Patients (Private)			
12010	A/R Private	165,609.00	85,182.00
Subtotal [S6L1.5C1A] A/R Self-Pay Patients (Private)		165,609.00	85,182.00
Subgroup : [S6L1.5C1A/R Managed Care Patients (Private)]			
12070	A/R Managed Care	164,145.00	98,977.00
12076	A/R Managed Care Part B - Outpatient	5,100.00	8,500.00
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		169,245.00	107,477.00
Subgroup : [S6L1.5C1A/r Medicare Non Managed Care]			
12050	A/R Medicare A	277,325.00	143,592.00
12060	A/R Medicare B	6,822.00	16,762.00
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		284,147.00	160,354.00
Subgroup : [S6L1.5C1A/R Medicare Managed Care]			
12061	A/R Medicare B - Outpatient	3,383.00	1,224.00
12075	A/R Managed Care Part B	5,897.00	4,165.00
Subtotal [S6L1.5C1E] A/R Medicare Managed Care		9,280.00	5,389.00
Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care]			
12020	A/R Medicaid	316,911.00	342,240.00
12030	A/R Medicaid Pending	16,779.00	32,525.00
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care		333,690.00	374,765.00
Subgroup : [S6L1.5C1A/R Other Patients]			
12001	Accounts Receivable - Other	13,780.00	0.00
Subtotal [S6L1.5C1J] A/R Other Patients		13,780.00	0.00
Total [S6L1.5C1]	Payer Accounts Receivable	975,751.00	733,167.00
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
12199	Allowance for Bad Debts	(27,895.00)	(21,325.00)
Subtotal : None		(27,895.00)	(21,325.00)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(27,895.00)	(21,325.00)
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			
18020	Pledge Receivable (Other)	12,175.00	41,678.00
Subtotal : None		12,175.00	41,678.00
Total [S6L1.11C1]	Other Receivables	12,175.00	41,678.00
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
13020	Prepaid Workers Comp	19,957.00	16,153.00
Subtotal : None		19,957.00	16,153.00
Total [S6L1.13C1]	Prepaid Insurance	19,957.00	16,153.00

Group : [S6L1.15C1] Other Prepaid Expenses

Subgroup : None

13000	Prepaid Expense	34,148.00	42,416.00	
Subtotal : None		34,148.00	42,416.00	
Total [S6L1.15C1]	Other Prepaid Expenses	34,148.00	42,416.00	

Group : [S6L2.2C1] Building

Subgroup : [S6L2.2C1] Building Costs

16021	Buildings	4,270,153.00	4,270,153.00	0.00
Subtotal [S6L2.2C1A] Building Costs		4,270,153.00	4,270,153.00	

Subgroup : [S6L2.2C1A/D Building

16022	Accum Deprec: Buildings	(3,861,629.00)	(3,807,159.00)	(54,470.00)
Subtotal [S6L2.2C1B] A/D Building		(3,861,629.00)	(3,807,159.00)	

Total [S6L2.2C1]	Building	408,524.00	462,994.00	
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Group : [S6L2.3C1] Improvements - Cost

Subgroup : [S6L2.3C1] Building Improvements

16031	Building Improvements	5,110,333.00	4,797,975.00	312,358.00
Subtotal [S6L2.3C1A] Building Improvements		5,110,333.00	4,797,975.00	

Subgroup : [S6L2.3C1A/D Building Improvements

16032	Accum Deprec: Building Improvements	(2,652,206.00)	(2,410,958.00)	(241,248.00)
Subtotal [S6L2.3C1D] A/D Building Improvements		(2,652,206.00)	(2,410,958.00)	

Total [S6L2.3C1]	Improvements - Cost	2,458,127.00	2,387,017.00	
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Group : [S6L2.4C1] Equipment

Subgroup : [S6L2.4C1] Equipment Cost

16051	FFE	2,324,107.00	2,213,435.00	
16071	Computers	20,375.00	17,197.00	
Subtotal [S6L2.4C1A] Equipment Cost		2,344,482.00	2,230,632.00	113,850.00

Subgroup : [S6L2.4C1A/D Equipment

16052	Accum Deprec: FFE	(1,718,009.00)	(1,621,043.00)	
16072	Accum Deprec: Computers	(106.00)	0.00	
Subtotal [S6L2.4C1b] A/D Equipment		(1,718,115.00)	(1,621,043.00)	(97,072.00)

Total [S6L2.4C1]	Equipment	626,367.00	609,589.00	
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Group : [S6L3.4C1] Construction in Progress

Subgroup : None

1639.000	CONSTRUCTION IN PROGRESS	43,322.00	143,200.00	
Subtotal : None		43,322.00	143,200.00	
Total [S6L3.4C1]	Construction in Progress	43,322.00	143,200.00	

Group : [S6L5.1C1] Trade Payable

Subgroup : None

20000	ACCOUNTS PAYABLE	(120,389.00)	(127,161.00)	
Subtotal : None		(120,389.00)	(127,161.00)	
Total [S6L5.1C1]	Trade Payable	(120,389.00)	(127,161.00)	

Group : [S6L5.2C1] Accrued Expenses

Subgroup : None

12440	Patient Refund Exchange	742.00	0.00	
23000	Accrued Expense	(134,662.00)	(162,621.00)	
23050	Accrued Expense Other	(8,348.00)	(8,315.00)	
Subtotal : None		(142,268.00)	(170,936.00)	
Total [S6L5.2C1]	Accrued Expenses	(142,268.00)	(170,936.00)	

Group : [S6L5.3C1] Due to Insurance Payers

Subgroup : [S6L5.3C1] Due Other Payers Estimated

20050	Due to Third Party Payer	(32,135.00)	(23,711.00)	
Subtotal [S6L5.3C1H] Due Other Payers Estimated		(32,135.00)	(23,711.00)	

Total [S6L5.3C1]	Due to Insurance Payers	(32,135.00)	(23,711.00)	
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Group : [S6L5.5C1] Long Term Debt, Current Portion-Related Parties. Subsidiaries & Affil

Subgroup : None

21010	Current Portion- Long Term Debt	(338,706.00)	(340,396.00)	
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Subtotal : None		(338,706.00)	(340,396.00)
Total [S6L5.5C1]	Long Term Debt, Current Portion-Rela	(338,706.00)	(340,396.00)

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

Subgroup : [S6L5.7C1] Accrued Salaries

23100	Accrued Salaries	(203,298.00)	(305,317.00)
23110	Accrued Paid Time Off/Earned Time	(411,531.00)	(393,965.00)
Subtotal [S6L5.7C1A] Accrued Salaries		(614,829.00)	(699,282.00)

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

23150	Accrued Payroll Taxes	(125,717.00)	(42,753.00)
Subtotal [S6L5.7C1C] Accrued Payroll Taxes Payable		(125,717.00)	(42,753.00)

Subgroup : [S6L5.7C1] Other Payroll Liabilities

12340	Voluntary EE Deduction Exchange	0.00	4,860.00
24200	FSA Payroll Liability	(572.00)	(608.00)
Subtotal [S6L5.7C1D] Other Payroll Liabilities		(572.00)	4,252.00

Subgroup : None

12332	Payroll Levy Exchange	(944.00)	0.00
12333	Pension Exchange	(16,476.00)	0.00
Subtotal : None		(17,420.00)	0.00

Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	(758,538.00)	(737,783.00)
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Group : [S6L5.10C1] Other Current Liabilities

Subgroup : None

23952	Advance Payments - Covid PRF - SC	0.00	(38,307.00)
Subtotal : None		0.00	(38,307.00)
Total [S6L5.10C1]	Other Current Liabilities	0.00	(38,307.00)

Group : [S6L6.1C1] Mortgage Payable

Subgroup : None

26104	N/P - SC-ESR Plumbing Loan #2	(154,143.00)	(250,242.00)	(135,857.00)
26105	N/P - SC-ESR Plumbing Loan	0.00	(11,956.00)	(11,956.00)
26106	N/P - SC-ESR Long Term Loan	(359,191.00)	(543,484.00)	(184,293.00)
26110	N/P - Current Maturities LTD Offset	338,706.00	340,396.00	
Subtotal : None		(174,628.00)	(465,286.00)	
Total [S6L6.1C1]	Mortgage Payable	(174,628.00)	(465,286.00)	

Group : [S6L6.2C1] Due to Related Parties, Subsidiaries & Affiliates

Subgroup : None

19620	Due From SC MSV	3,225.00	3,225.00
22610	Due to SC MAR	(3.00)	0.00
22620	Due to SC MSV	(75,155.00)	(17,987.00)
Subtotal : None		(71,933.00)	(14,762.00)
Total [S6L6.2C1]	Due to Related Parties, Subsidiaries &	(71,933.00)	(14,762.00)

Group : [S6L8C.7C4] Owners Equity Balance-Dividends Paid

Subgroup : None

29000	Net Assets	(3,395,917.00)	(1,756,313.00)
29001	Net Assets - temp restricted	(89,286.00)	(285,479.00)
34705	Donations from Non-Operating: Temp Re	(5,000.00)	(2,800.00)
Subtotal : None		(3,490,203.00)	(2,044,592.00)
Total [S6L8C.7C4]	Owners Equity Balance-Dividends Paid	(3,490,203.00)	(2,044,592.00)

Group : [S2L1.1C1] Private Pay

Subgroup : None

30100	Private Service Revenue	(4,441,454.00)	(4,124,811.00)
Subtotal : None		(4,441,454.00)	(4,124,811.00)
Total [S2L1.1C1]	Private Pay	(4,441,454.00)	(4,124,811.00)

Group : [S2L1.4C1] Medicare-Fee-For-Service

Subgroup : None

30200	Medicare A Service Revenue	(2,341,891.00)	(2,815,396.00)
30210	Medicare Sequestration	30,870.00	(460.00)
Subtotal : None		(2,311,021.00)	(2,815,856.00)
Total [S2L1.4C1]	Medicare-Fee-For-Service	(2,311,021.00)	(2,815,856.00)

Group : [S2L1.5C1] Medicare Managed Care (Part C)

Subgroup : None

30500	Managed Care A Revenue	(366,537.00)	(300,001.00)
Subtotal : None		(366,537.00)	(300,001.00)

Total [S2L1.5C1]	Medicare Managed Care (Part C)	(366,537.00)	(300,001.00)
Group : [S2L1.6C1]	MassHealth Fee-for-Service		
Subgroup : None			
30300	Medicaid Service Revenue	(3,014,320.00)	(3,172,981.00)
30310	Medicaid Pending Revenue	13,100.00	(13,466.00)
31800	Hospice	0.00	(639,826.00)
36005	Contra Adjs Mcaid	867,770.00	166,158.00
Subtotal : None		(2,133,450.00)	(3,660,115.00)
Total [S2L1.6C1]	MassHealth Fee-for-Service	(2,133,450.00)	(3,660,115.00)
Group : [S2L1.8C1]	Senior Care Options		
Subgroup : None			
435100.000	SCO Custodial - Room & Board	(841,633.00)	0.00
Subtotal : None		(841,633.00)	0.00
Total [S2L1.8C1]	Senior Care Options	(841,633.00)	0.00
Group : [S2L1.12C1]	Medicaid Patient Paid Amount		
Subgroup : None			
3023.900	Resource Income	(725,926.00)	0.00
Subtotal : None		(725,926.00)	0.00
Total [S2L1.12C1]	Medicaid Patient Paid Amount	(725,926.00)	0.00
Group : [S2L1.1C2]	Ancillary-Private Pay		
Subgroup : None			
36004	Contra Adjs Private	291.00	(74.00)
36024	OT Private	(2,057.00)	0.00
36034	ST Private	(485.00)	0.00
Subtotal : None		(2,251.00)	(74.00)
Total [S2L1.1C2]	Ancillary-Private Pay	(2,251.00)	(74.00)
Group : [S2L1.4C2]	Ancillary-Medicare Fee-for-Service		
Subgroup : None			
30220	Medicare B Revenue	6,506.00	0.00
35011	Pharmacy Part A	(111,643.00)	(140,266.00)
35041	Oxygen Part A	(358.00)	0.00
35051	Lab Part A	(8,641.00)	(30,610.00)
35061	X-ray Part A	(4,176.00)	(8,435.00)
36001	Contra Adjs Part A	731,378.00	1,204,129.00
36002	Contra Adjs Part B	22,482.00	62,281.00
36008	Contra Adjs Medicare rounding	(9.00)	0.00
36009	Contra Adjs Part B - OP	4,039.00	6,790.00
36011	PT Part A	(272,128.00)	(449,927.00)
36012	PT Part B	(36,444.00)	(91,951.00)
36016	PT Part B - OP	(14,689.00)	(6,915.00)
36019	PT Managed/Other Part B	(10,175.00)	0.00
36021	OT Part A	(294,504.00)	(486,861.00)
36022	OT Part B	(85,564.00)	(88,378.00)
36026	OT Part B - OP	(10,356.00)	(16,451.00)
36029	OT Managed/Other Part B	(32,712.00)	0.00
36031	ST Part A	(39,919.00)	(88,030.00)
36032	ST Part B	(27,754.00)	(37,089.00)
36036	ST Part B - OP	(2,042.00)	(3,200.00)
36039	ST Managed/Other Part B	(1,065.00)	0.00
36050	Medicare Sequestration Part B	0.00	(25.00)
36052	Medicare Sequestration - Mgd Care Skills	0.00	12.00
Subtotal : None		(187,774.00)	(174,926.00)
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(187,774.00)	(174,926.00)
Group : [S2L1.5C2]	Ancillary-Medicare Managed Care (Part C)		
Subgroup : None			
30520	Managed Care B Revenue	9,576.00	429.00
35013	Pharmacy Other	(33,076.00)	(17,447.00)
35053	Lab Other	(2,883.00)	(4,040.00)
35063	X-ray Other	(1,396.00)	(990.00)
36003	Contra Adjs Managed Care/Other	185,624.00	215,953.00
36007	Contra Adjs Managed/Other Part B	633.00	7,855.00
36010	Contra Adjs Other - OP	5,965.00	23,721.00
36013	PT Managed/Other	(67,826.00)	(103,613.00)
36017	PT Other - OP	(45,159.00)	(56,572.00)
36023	OT Other	(71,727.00)	(105,574.00)
36027	OT Other - OP	(20,765.00)	(8,714.00)

36033	ST Other	(13,450.00)	(29,957.00)
36037	ST Other - OP	(3,930.00)	(3,753.00)
Subtotal : None		(58,414.00)	(82,702.00)
Total [S2L1.5C2] Ancillary-Medicare Managed Care (Par		(58,414.00)	(82,702.00)

Group : [S2L1.6C2] Ancillary-MassHealth Fee-for-Service			
Subgroup : None			
35015	Pharmacy Mcaid	223.00	(995.00)
35045	Oxygen Mcaid	(30.00)	0.00
35055	Lab Mcaid	(217.00)	0.00
36006	Contra Adjs Mcaid - Ancillaries	0.00	(375.00)
36015	PT Mcaid	0.00	(500.00)
36025	OT Mcaid	0.00	(350.00)
36035	ST Mcaid	0.00	(3,000.00)
Subtotal : None		(24.00)	(5,220.00)
Total [S2L1.6C2] Ancillary-MassHealth Fee-for-Service		(24.00)	(5,220.00)

Group : [S2L1.8C2] Ancillary-Senior Care Options			
Subgroup : None			
35043	Oxygen Other	(94.00)	0.00
Subtotal : None		(94.00)	0.00
Total [S2L1.8C2] Ancillary-Senior Care Options		(94.00)	0.00

Group : [S2L3.2C1] Endowment & Other Non Recoverable Revenue			
Subgroup : None			
33901	Other Grant Income	0.00	(97,688.00)
33902	State Relief Grant Revenue	(226,181.00)	0.00
33903	Paycheck Protection Program Revenue	0.00	(1,321,080.00)
33910	Casualty (Gain) Loss	2,500.00	0.00
34000	Donations Income: Unrestricted	0.00	(21,536.00)
34005	Donations from Non-Operating	(196,879.00)	(294,280.00)
34300	Donations Income: Other Event Income	0.00	(18,850.00)
34500	Donations Income: Other Fundraising Inc	(6,248.00)	0.00
38730	Assets Released From Restriction	(21,687.00)	198,995.00
38731	Assets Received From Restriction Relea:	21,687.00	(198,995.00)
42900	Miscellaneous Expense	(4,208.00)	4,250.00
599951.000	Covid Federal Relief Payments	0.00	(506,943.00)
599955.000	Covid Staff Testing Reimbursement	(334,478.00)	(403,339.00)
99000	EQUITY TRANSFER	(1,377,500.00)	(300,000.00)
Subtotal : None		(2,142,994.00)	(2,959,466.00)
Total [S2L3.2C1] Endowment & Other Non Recoverabl		(2,142,994.00)	(2,959,466.00)

(2,142,994.00)

Group : [S2L3.6C1] Prior Year Retroactive Revenue			
Subgroup : None			
39000	Prior Year Income Adjustments	(1,099.00)	(9,988.00)
89000	Prior Year Expense Adjustments	17,427.00	0.00
Subtotal : None		16,328.00	(9,988.00)
Total [S2L3.6C1] Prior Year Retroactive Revenue		16,328.00	(9,988.00)

16,328.00

Group : [S2L3.7C1] Interest Income			
Subgroup : None			
38000	Interest Income	(6.00)	0.00
Subtotal : None		(6.00)	0.00
Total [S2L3.7C1] Interest Income		(6.00)	0.00

Group : [S2L3.9C1] Administrative & General Recoverable Income			
Subgroup : None			
40300	Prof Service/Consultant	5,972.00	29,447.00
42174	Office Purchased Services - MSV	(34,325.00)	(33,728.00)
Subtotal : None		(28,353.00)	(4,281.00)
Total [S2L3.9C1] Administrative & General Recoverable		(28,353.00)	(4,281.00)

Group : [S2L3.11C1] Variable Recoverable Income			
Subgroup : None			
33900	Other Miscellaneous Income	(36,219.00)	(21,098.00)
Subtotal : None		(36,219.00)	(21,098.00)
Total [S2L3.11C1] Variable Recoverable Income		(36,219.00)	(21,098.00)

(36,219.00)

Group : [S3L1.1C1] Director of Nurses Salary			
Subgroup : None			
60020	Salaries: DON	116,796.00	138,239.00
Subtotal : None		116,796.00	138,239.00

Total [S3L1.1C1]	Director of Nurses Salary	116,796.00	138,239.00
Group : [S3L1.7C1]	Registered Nurses Salaries		
Subgroup : None			
60021	Salaries: ADON/SDC	97,275.00	261,105.00
60022	Salaries: Clin Reimb - RN	237,321.00	207,710.00
60023	Salaries: RN Mgmt	354,421.00	295,782.00
60030	Salaries: RN	354,997.00	657,406.00
Subtotal : None		1,044,014.00	1,422,003.00
Total [S3L1.7C1]	Registered Nurses Salaries	1,044,014.00	1,422,003.00
Group : [S3L1.11C1]	Registered Nurses Purchased Service Tempory Agency Staff		
Subgroup : None			
60039	RN Contractor	27,523.00	6.00
Subtotal : None		27,523.00	6.00
Total [S3L1.11C1]	Registered Nurses Purchased Service	27,523.00	6.00
Group : [S3L1.12C1]	Licensed Practical Nurses Salary		
Subgroup : None			
60040	Salaries: LPN	1,524,664.00	1,102,588.00
Subtotal : None		1,524,664.00	1,102,588.00
Total [S3L1.12C1]	Licensed Practical Nurses Salary	1,524,664.00	1,102,588.00
Group : [S3L1.16C1]	Licensed Practical Nurses Purchased Service Tempory Agency Staff		
Subgroup : None			
60049	LPN Contractor	30,163.00	8,427.00
Subtotal : None		30,163.00	8,427.00
Total [S3L1.16C1]	Licensed Practical Nurses Purchased	30,163.00	8,427.00
Group : [S3L1.17C1]	Certified Nurses Aides Salaries		
Subgroup : None			
60050	Salaries: CNA/RCA/HHA	2,393,369.00	2,106,934.00
Subtotal : None		2,393,369.00	2,106,934.00
Total [S3L1.17C1]	Certified Nurses Aides Salaries	2,393,369.00	2,106,934.00
Group : [S3L1.21C1]	Certified Nurses Aides Purchased Service Tempory Agency Staff		
Subgroup : None			
60059	CNA Contractor	37,670.00	142.00
Subtotal : None		37,670.00	142.00
Total [S3L1.21C1]	Certified Nurses Aides Purchased Ser	37,670.00	142.00
Group : [S3L2.1C1]	Administration Salaries		
Subgroup : [S3L2.1C1]	Administrator Salaries		
40020	Salaries: Administration	180,165.00	171,847.00
Subtotal [S3L2.1C1A] Administrator Salaries		180,165.00	171,847.00
Total [S3L2.1C1]	Administration Salaries	180,165.00	171,847.00
Group : [S3L2.7C1]	Clerical Staff Salaries		
Subgroup : None			
40025	Salaries: Admin Allocation	(118,343.00)	(184,582.00)
40030	Salaries: Accounting	172,902.00	0.00
40040	Salaries: HR	60,943.00	0.00
40050	Salaries: IT/Communications	16,830.00	65,075.00
40060	Salaries: Clerical/Administrative	89,258.00	399,145.00
40080	Salaries: Fundraising/Grants	47,250.00	70,490.00
68000	Salaries: Admissions	75,218.00	43,398.00
Subtotal : None		344,058.00	393,526.00
Total [S3L2.7C1]	Clerical Staff Salaries	344,058.00	393,526.00
Group : [S3L2.10C1]	Clerical Staff Purchased Service		
Subgroup : None			
42010	Payroll Bookeeping Expense (ADP)	19,611.00	18,859.00
Subtotal : None		19,611.00	18,859.00
Total [S3L2.10C1]	Clerical Staff Purchased Service	19,611.00	18,859.00
Group : [S3L2.11C1]	Electronic Data Processing, Payroll & Bookkeeping Services		
Subgroup : None			
79400	Consolidated Billing - Medicare A	0.00	6,248.00
Subtotal : None		0.00	6,248.00
Total [S3L2.11C1]	Electronic Data Processing, Payroll &	0.00	6,248.00

Group : [S3L2.12C1] Office Supplies

Subgroup : None

42040	Postage Expense	2,099.00	2,465.00
42050	Bank Charges	4,315.00	3,701.00
42160	Office Supplies & Expense	12,313.00	13,435.00
Subtotal : None		18,727.00	19,601.00
Total [S3L2.12C1]	Office Supplies	18,727.00	19,601.00

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

Subgroup : None

42030	Computer/Server Expense	21,918.00	78,532.00
42035	Web/Communication Expense	0.00	6,927.00
42060	Telephone-Cable-Internet Expense	19,991.00	27,713.00
Subtotal : None		41,909.00	113,172.00
Total [S3L2.13C1]	Telecommunications (e.g. Internet & P	41,909.00	113,172.00

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

Subgroup : None

42600	Staff Recruitment Expense	43,083.00	41,823.00
Subtotal : None		43,083.00	41,823.00
Total [S3L2.16C1]	Advertising: Help Wanted	43,083.00	41,823.00

Group : [S3L2.18C1] Continuing Professional Education / Training & Development

Subgroup : [S3L2.18C Administration Education / Training

42140	Prof Meetings & Education Exp	14,807.00	11,416.00
Subtotal [S3L2.18C1 Administration Education / Training		14,807.00	11,416.00
Total [S3L2.18C1]	Continuing Professional Education / T	14,807.00	11,416.00

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

Subgroup : None

42710	Accounting Expense	64,785.00	51,538.00
Subtotal : None		64,785.00	51,538.00
Total [S3L2.19C1]	Accounting Services (not related to Ap	64,785.00	51,538.00

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

Subgroup : None

42740	Liability Insurance	30,194.00	53,602.00
Subtotal : None		30,194.00	53,602.00
Total [S3L2.20C1]	Insurance: Malpractice & General Liab	30,194.00	53,602.00

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

Subgroup : None

42015	Software Service	70,384.00	0.00
42610	EE relations	13,981.00	0.00
Subtotal : None		84,365.00	0.00
Total [S3L2.22C1]	Other A & G Expenses	84,365.00	0.00

Group : [S3L2B.1C1] Advertising Marketing

Subgroup : None

43160	Business Development Supplies & Exper	6,054.00	8,060.00
43200	Other Event Expense	0.00	8,735.00
43300	Other Fundraising Expense	20,057.00	15,622.00
Subtotal : None		26,111.00	32,417.00
Total [S3L2B.1C1]	Advertising Marketing	26,111.00	32,417.00

Group : [S3L2B.2C1] Licenses & Dues Not Patient Related to Resident Care

Subgroup : None

42150	Licenses and Dues Expense	18,898.00	19,198.00
42920	Permits and Filing Fees	155.00	100.00
Subtotal : None		19,053.00	19,298.00
Total [S3L2B.2C1]	Licenses & Dues Not Patient Related t	19,053.00	19,298.00

Group : [S3L2B.6C1] Legal: Other

Subgroup : None

42720	Legal Expense	618.00	0.00
Subtotal : None		618.00	0.00
Total [S3L2B.6C1]	Legal: Other	618.00	0.00

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

Subgroup : None

42910	Fines and Penalties / Late Fees	147.00	10,772.00
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Subtotal : None		147.00	10,772.00
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including I	147.00	10,772.00
Group : [S3L2B.14C1] Bad Debt Expenses			
Subgroup : None			
80100	Bad Debt Expense	21,964.00	5,826.00
Subtotal : None		21,964.00	5,826.00
Total [S3L2B.14C1]	Bad Debt Expenses	21,964.00	5,826.00
Group : [S3L2B.15C1] User Fee Assessment			
Subgroup : None			
80800	User Fee Expense	499,461.00	495,294.00
Subtotal : None		499,461.00	495,294.00
Total [S3L2B.15C1]	User Fee Assessment	499,461.00	495,294.00
Group : [S3L3.1C1] Staff Development Coordinator Salaries			
Subgroup : None			
4306	STAFF DEV. SALARIES	150,993.00	0.00
Subtotal : None		150,993.00	0.00
Total [S3L3.1C1]	Staff Development Coordinator Salaries	150,993.00	0.00
Group : [S3L3.8C1] Plant Operations: Purchased Service			
Subgroup : None			
51170	Plant Purchased Services	128,652.00	127,004.00
51174	Plant Purchased Services - MSV	343,895.00	284,317.00
Subtotal : None		472,547.00	411,321.00
Total [S3L3.8C1]	Plant Operations: Purchased Service	472,547.00	411,321.00
Group : [S3L3.9C1] Plant Operations: Supplies & Expenses			
Subgroup : None			
51160	Plant Supplies & Expense	138,684.00	55,930.00
Subtotal : None		138,684.00	55,930.00
Total [S3L3.9C1]	Plant Operations: Supplies & Expense	138,684.00	55,930.00
Group : [S3L3.10C1] Plant Operatins: Utilities			
Subgroup : None			
51210	Utility: Oil & Gas	42,260.00	34,960.00
51220	Utility: Water	12,264.00	13,978.00
51230	Utility: Electric	69,094.00	74,722.00
Subtotal : None		123,618.00	123,660.00
Total [S3L3.10C1]	Plant Operatins: Utilities	123,618.00	123,660.00
Group : [S3L3.21C1] Dietary: Food			
Subgroup : None			
52200	Food Expense	0.00	71.00
Subtotal : None		0.00	71.00
Total [S3L3.21C1]	Dietary: Food	0.00	71.00
Group : [S3L3.22C1] Dietary: Purchased Service			
Subgroup : None			
52170	Dietary Purchased Services	983,264.00	957,945.00
52174	Dietary Purchased Services - MSV	45,217.00	39,531.00
Subtotal : None		1,028,481.00	997,476.00
Total [S3L3.22C1]	Dietary: Purchased Service	1,028,481.00	997,476.00
Group : [S3L3.23C1] Dietary: Supplies & Expenses			
Subgroup : None			
52160	Dietary Supplies & Expense	453.00	369.00
Subtotal : None		453.00	369.00
Total [S3L3.23C1]	Dietary: Supplies & Expenses	453.00	369.00
Group : [S3L3.24C1] Housekeeping / Laundry: Salaries			
Subgroup : [S3L3.24C] Housekeeping Salries			
54000	Salaries: Housekeeping	434,999.00	280,150.00
Subtotal [S3L3.24C1] Housekeeping Salries		434,999.00	280,150.00
Subgroup : [S3L3.24C] Laundry Salaries			
53000	Salaries: Laundry	187,478.00	201,158.00
Subtotal [S3L3.24C1] Laundry Salaries		187,478.00	201,158.00
Total [S3L3.24C1]	Housekeeping / Laundry: Salaries	622,477.00	481,308.00

Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service			
Subgroup : [S3L3.27C] Housekeeping Purchased Service			
54170	Housekeeping Purchased Services	11,241.00	96,434.00
54174	Housekeeping Purchased Services - MSV	(14,208.00)	1,613.00
Subtotal [S3L3.27C1A] Housekeeping Purchased Service		(2,967.00)	98,047.00
Subgroup : [S3L3.27C] Laundry Purchased Service			
53174	Laundry Purchased Services - MSV	6,403.00	1,915.00
Subtotal [S3L3.27C1E] Laundry Purchased Service		6,403.00	1,915.00
Total [S3L3.27C1] Housekeeping / Laundry: Purchased :		3,436.00	99,962.00
Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense			
Subgroup : [S3L3.28C] Housekeeping Supplies & Expenses			
54160	Housekeeping Supplies & Expense	36,943.00	38,507.00
Subtotal [S3L3.28C1A] Housekeeping Supplies & Expenses		36,943.00	38,507.00
Subgroup : [S3L3.28C] Laundry Supplies & Expense			
53160	Laundry Supplies & Expense	22,334.00	23,639.00
Subtotal [S3L3.28C1E] Laundry Supplies & Expense		22,334.00	23,639.00
Total [S3L3.28C1] Housekeeping / Laundry: Supplies &		59,277.00	62,146.00
Group : [S3L3.29C1] Housekeeping / Laundry: Linen & Bedding			
Subgroup : None			
53200	Linens & Bedding	17,529.00	12,133.00
Subtotal : None		17,529.00	12,133.00
Total [S3L3.29C1] Housekeeping / Laundry: Linen & Bedding		17,529.00	12,133.00
Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries			
Subgroup : None			
60060	Salaries: Medical Records	65,282.00	56,287.00
60070	Salaries: Nursing Admin	64,327.00	56,579.00
Subtotal : None		129,609.00	112,866.00
Total [S3L3.36C1] Unit Clerks & Medical Records: Salaries		129,609.00	112,866.00
Group : [S3L3.48C1] Social Service Worker: Salaries			
Subgroup : None			
67000	Salaries: Social Services LCSW-MSW	105,351.00	137,321.00
Subtotal : None		105,351.00	137,321.00
Total [S3L3.48C1] Social Service Worker: Salaries		105,351.00	137,321.00
Group : [S3L3.51C1] Social Service Worker: Purchased Service			
Subgroup : None			
67070	Social Services Purchased Services	6,780.00	0.00
Subtotal : None		6,780.00	0.00
Total [S3L3.51C1] Social Service Worker: Purchased Services		6,780.00	0.00
Group : [S3L3.56C1] Indirect Restorative Therapy: Salaries			
Subgroup : None			
7842.500	PHYS TH-INDIRECT	159,846.00	0.00
Subtotal : None		159,846.00	0.00
Total [S3L3.56C1] Indirect Restorative Therapy: Salaries		159,846.00	0.00
Group : [S3L3.60C1] Direct Restorative Therapy: Salaries			
Subgroup : None			
77010	Salaries: PT	133,400.00	119,187.00
77015	Salaries: PTA	70,653.00	103,325.00
77020	Salaries: OTR	111,887.00	106,558.00
77025	Salaries: COTA	165,163.00	168,208.00
77030	Salaries: SLP	56,335.00	53,672.00
79061	PT - Medicare A	(49,217.00)	0.00
79071	OT - Medicare A	(89,203.00)	0.00
79081	ST Part A	(20,646.00)	0.00
Subtotal : None		378,372.00	550,950.00
Total [S3L3.60C1] Direct Restorative Therapy: Salaries		378,372.00	550,950.00
Group : [S3L3.62C1] Direct Restorative Therapy: Consultants			
Subgroup : None			
77170	Rehab Purchased Services	1,180.00	0.00
79365	Therapy PTA Contract	624.00	0.00
Subtotal : None		1,804.00	0.00

Total [S3L3.62C1]	Direct Restorative Therapy: Consultar	1,804.00	0.00
Group : [S3L3.64C1]	Recreational Therapy/Activities: Salaries		
Subgroup : None			
69000	Salaries: Spiritual	58,100.00	50,207.00
70000	Salaries: Activities	238,438.00	225,170.00
Subtotal : None		296,538.00	275,377.00
Total [S3L3.64C1]	Recreational Therapy/Activities: Salari	296,538.00	275,377.00
Group : [S3L3.67C1]	Recreational Therapy/Activities: Purchased Service		
Subgroup : None			
70170	Activities Purchased Services	28,314.00	15,569.00
Subtotal : None		28,314.00	15,569.00
Total [S3L3.67C1]	Recreational Therapy/Activities: Purc	28,314.00	15,569.00
Group : [S3L3.68C1]	Recreational Therapy/Activities: Supplies & Expenses		
Subgroup : None			
70160	Activities Supplies & Expense	12,584.00	12,118.00
Subtotal : None		12,584.00	12,118.00
Total [S3L3.68C1]	Recreational Therapy/Activities: Supp	12,584.00	12,118.00
Group : [S3L3.78C1]	Travel: Motor Vehicle Expense		
Subgroup : None			
42130	Mileage Reimbursement	26.00	24.00
Subtotal : None		26.00	24.00
Total [S3L3.78C1]	Travel: Motor Vehicle Expense	26.00	24.00
Group : [S3L3.82C1]	Physician Services: Medical Director		
Subgroup : None			
63300	Consultant Medical Director	36,000.00	36,000.00
Subtotal : None		36,000.00	36,000.00
Total [S3L3.82C1]	Physician Services: Medical Director	36,000.00	36,000.00
Group : [S3L3.87C1]	Legend Drugs		
Subgroup : None			
78011	Pharmacy Part A	111,578.00	139,400.00
78013	Pharmacy Managed Care	32,917.00	18,434.00
78015	Pharmacy Mcaid	23.00	(2,999.00)
78031	Med Supp Part A	4,536.00	9,528.00
78032	Med Supp Part B	0.00	2,800.00
78033	Med Supp Other	0.00	1,891.00
78035	Med Supp Mcaid	0.00	800.00
78051	Lab Part A	9,323.00	21,199.00
78053	Lab Other	2,872.00	2,596.00
78061	X-ray Part A	6,297.00	11,917.00
78062	X-ray Part B	0.00	314.00
78063	X-ray Other	1,326.00	990.00
78071	Ambulance Part A	515.00	539.00
78073	Ambulance Other	0.00	171.00
78075	Ambulance Mcaid	(126.00)	3,137.00
78081	Complex Med Part A	390.00	2,229.00
78083	Complex Med Other	0.00	171.00
79082	ST Part B	209.00	0.00
Subtotal : None		169,860.00	213,117.00
Total [S3L3.87C1]	Legend Drugs	169,860.00	213,117.00
Group : [S3L3.89C1]	House Supplies Not Resold		
Subgroup : None			
60160	Nursing Supplies & Expense	182,762.00	177,780.00
60161	Nursing Supplies & Expense - PPE	16,075.00	145,890.00
60162	Nursing Supplies & Expense - Covid19 T	182,056.00	399,145.00
60170	Nursing Purchased Services	1,852.00	96,600.00
77160	Rehab Supplies & Expense	2,342.00	6,542.00
Subtotal : None		385,087.00	825,957.00
Total [S3L3.89C1]	House Supplies Not Resold	385,087.00	825,957.00
Group : [S3L3.92C1]	Pharmacy Consultant		
Subgroup : None			
63350	Consultant Pharmacy	5,544.00	5,544.00
Subtotal : None		5,544.00	5,544.00
Total [S3L3.92C1]	Pharmacy Consultant	5,544.00	5,544.00

Group : [S3L4.1C1] Depreciaton			
Subgroup : [S3L4.1C1] Building Depreciation			
45400	Depreciation expense	392,790.00	276,552.00
Subtotal [S3L4.1C1A] Building Depreciation		392,790.00	276,552.00
Subgroup : [S3L4.1C1] Equipment Depreciation			
720400	Depreciation - Equipment	0.00	79,905.00
Subtotal [S3L4.1C1C] Equipment Depreciation		0.00	79,905.00
Total [S3L4.1C1] Depreciaton		392,790.00	356,457.00
Group : [S3L4.2C1] Long Term Interest Expense SNF-CR			
Subgroup : None			
45200	Interest Expense on long term debt	20,593.00	29,563.00
45250	Interest Expense on Long-term Debt(Inter	2,073.00	1,653.00
Subtotal : None		22,666.00	31,216.00
Total [S3L4.2C1] Long Term Interest Expense SNF-CR		22,666.00	31,216.00
Group : [S3L4.6C1] Building Insurance Expense-SNF-CR			
Subgroup : None			
720500.000	INSURANCE - Building And Equipment	29,098.00	0.00
Subtotal : None		29,098.00	0.00
Total [S3L4.6C1] Building Insurance Expense-SNF-CR		29,098.00	0.00
Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR			
Subgroup : None			
42090	Operating Lease Expense-Equipment	7,889.00	10,589.00
Subtotal : None		7,889.00	10,589.00
Total [S3L4.12C1] Other Fixed Cost Expense-SNF-CR		7,889.00	10,589.00
Group : [S3L4.14C1] Real Poperty Rent Expense-SNF-CR			
Subgroup : None			
45300	Rent	6,613.00	5,431.00
Subtotal : None		6,613.00	5,431.00
Total [S3L4.14C1] Real Poperty Rent Expense-SNF-CR		6,613.00	5,431.00
Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
42851	Health Insurance Expense	832,435.00	867,731.00
42852	Dental Insurance Expense	117.00	712.00
42860	Life & Disability Insurance Expense	11,283.00	10,338.00
Subtotal : None		843,835.00	878,781.00
Total [CLA-53.01] LA-Group Health/Life		843,835.00	878,781.00
Group : [CLA-53.02] LA-Employee Pensions			
Subgroup : None			
42820	Pension Expense	184,618.00	179,570.00
Subtotal : None		184,618.00	179,570.00
Total [CLA-53.02] LA-Employee Pensions		184,618.00	179,570.00
Group : [CLA-53.03] LA-Employee Benefits			
Subgroup : None			
42620	Uniform Expense	0.00	1,174.00
42870	Other Employee Benefit Expense	(475.00)	13,863.00
Subtotal : None		(475.00)	15,037.00
Total [CLA-53.03] LA-Employee Benefits		(475.00)	15,037.00
Group : [CLA-53.04] LA-Payroll Taxes			
Subgroup : None			
42800	Payroll Tax Expense	583,274.00	546,544.00
42810	Unemployment Expense	0.00	8,043.00
Subtotal : None		583,274.00	554,587.00
Total [CLA-53.04] LA-Payroll Taxes		583,274.00	554,587.00
Group : [CLA-53.05] LA-Workers Comp			
Subgroup : None			
42880	Workers Comp Expense	87,673.00	71,771.00
Subtotal : None		87,673.00	71,771.00
Total [CLA-53.05] LA-Workers Comp		87,673.00	71,771.00
NET (INCOME) LOSS		0.00	0.00

Sum of Account Groups	0.00	0.00
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Tickmarks

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