

Client: **1003 - Ellis Nursing Home, Inc.**
Engagement: **2022 - Ellis Nursing Home, Inc.**
Period Ending: **12/31/2022**

Account	Description	1st PP-FINAL 12/31/2021	FINAL 12/31/2022
BALANCE SHEETS			
Group : [4100]	Cash and Equivalents		
Subgroup : [4100.00]	Cash and Equivalents		
1020-500	Cash - Payroll Dedham	293,782.00	406,106.50
1021-500	Cash - Money Market Dedham	3,291,301.00	1,802,712.55
1022-000	MA RESIDENT CLEARING ACCOUNT	1,700.00	(1,922.74)
1022-100	PATIENT REFUND CLEARING ACCOUNT	4,396.32	5,965.92
1022-500	Cash - Operating Dedham	1,155,303.24	1,005,475.18
1024-500	Cash - Special Dedham	14.00	14.13
1025-000	PETTY CASH	100.00	100.00
Subtotal [4100.00]	Cash and Equivalents	4,746,596.56	3,218,451.54
Total [4100]	Cash and Equivalents	4,746,596.56	3,218,451.54
Group : [4200]	Receivables		
Subgroup : [4200.00]	Accounts Receivable		
1080-000	A/R Patients - Tax Adj	0.00	0.00
1080-100	A/R - SELF - PAY	(265,805.00)	112,746.69
1080-101	A/R - PRIVATE INSURANCE	117,060.00	51,340.88
1080-200	A/R - MEDICARE PART A	297,061.00	293,520.08
1080-300	A/R - WELFARE	496,351.00	355,329.63
1080-301	A/R - WELFARE PENDING	220,834.00	48,648.00
1080-302	A/R - SCO	(861.00)	15,428.92
1080-310	A/R - SCO SKILLED	106,407.00	69,494.42

1080-315	A/R - SCO PART B	(631.00)	2,558.48
1080-350	A/R - PATIENT PAID AMOUNT	(75,127.00)	(51,328.91)
1080-400	A/R - HMO	37,746.00	34,892.35
1080-450	A/R - CMO	0.00	0.00
1080-500	A/R - MEDICARE PART B	5,517.00	9,204.90
1080-600	A/R - MEDEX	0.00	0.00
1140-100	RESERVE FOR WELFARE PENDING	(101,029.00)	(17,629.56)
1150-100	Direct Write-Off of bad Debts Tax Adj	0.00	0.00
1187-000	A/R - Direct Care Wage Add-on	0.00	0.00
Subtotal [4200.00]	Accounts Receivable	837,523.00	924,205.88
Subgroup : [4200.05] Allowance for Doubtful Accounts			
1150-000	ALLOWANCE FOR DOUBTFUL ACCOUNTS	(32,638.00)	(41,431.04)
Subtotal [4200.05]	Allowance for Doubtful Accounts	(32,638.00)	(41,431.04)
Subgroup : [4200.10] Other Receivables			
1185-000	A/R - OTHER	4,024.00	5,488.10
1185-500	DUE FROM COMM OF MA	192,379.00	35,650.00
Subtotal [4200.10]	Other Receivables	196,403.00	41,138.10
Subgroup : [4200.25] Due From Related Party			
1183-000	A/R - MEADOW GREEN	825.84	(348.73)
1184-000	A/R - GROVE MANOR	(473.00)	(890.83)
1184-300	A/R THE GLEN AT GROVE MANOR	(650.00)	(233.09)
1281-000	A/R - A FRANCHI CONTRACTORS	7,785.00	10,268.17
Subtotal [4200.25]	Due From Related Party	7,487.84	8,795.52
Total [4200]	Receivables	1,008,775.84	932,708.46
Group : [4400] Prepaid Expenses			
Subgroup : [4400.00] Prepaid Expenses			
1280-000	PREPAID INSURANCE	112,576.00	130,131.70

1283-000	PREPAID DUES	407.00	150.00
1300-000	PREPAID EXPENSES - OTHER	10,315.00	15,131.42
Subtotal [4400.00]	Prepaid Expenses	123,298.00	145,413.12
Total [4400]	Prepaid Expenses	123,298.00	145,413.12
	Current Assets	5,878,670.40	4,296,573.12
Group : [4600]	Property, Plant and Equipment		
Subgroup : [4600.10]	Leasehold Improvements		
1626-100	LEASEHOLD IMPROVEMENTS	1,142,217.06	1,142,217.06
1626-200	FULLY DEPD LEASEHOLD IMPROVEMENTS	424,603.00	424,603.04
1630-000	OTHER IMPROVEMENTS	0.00	0.00
1653-000	NEW ADDITION NET	0.00	0.00
Subtotal [4600.10]	Leasehold Improvements	1,566,820.06	1,566,820.10
Subgroup : [4600.15]	Furniture and Fixtures		
1651-000	EQUIPMENT	1,395,621.26	1,438,525.94
1651-100	FULLY DEPRECIATED EQUIPMENT	1,260,763.00	1,260,762.54
Subtotal [4600.15]	Furniture and Fixtures	2,656,384.26	2,699,288.48
Subgroup : [4600.20]	Office Equipment		
1645-100	FULLY DEPRECIATED SOFTWARE	35,598.00	35,597.65
Subtotal [4600.20]	Office Equipment	35,598.00	35,597.65
Subgroup : [4600.60]	Accumulated Depreciation		
1627-200	ACCUM. DEPR. - L/H IMPROVEMENT	(762,921.67)	(807,170.56)
1627-300	ACC DEPN F/D LEASEHOLD IMPROVEMENT	(424,603.00)	(424,603.04)
1635-000	ACCUMULATED DEPRECIATION - RENOVATIONS	0.00	0.00
1646-100	ACCUMLATED AMORTIZATION F/D SOFTWARE	(35,598.00)	(35,597.65)
1652-200	ACCUMULATED DEPRECIATION - EQUIPMENT	(1,208,484.62)	(1,254,591.92)

1652-210	ACCUMULATED DEPRECIATION F/D EQUIPMENT	(1,260,763.00)	(1,260,762.54)
Subtotal [4600.60]	Accumulated Depreciation	(3,692,370.29)	(3,782,725.71)
Total [4600]	Property, Plant and Equipment	566,432.03	518,980.52
	Non-Current Assets	566,432.03	518,980.52
	TOTAL ASSET	6,445,102.43	4,815,553.64
Group : [5100]	Accounts Payable		
Subgroup : [5100.00]	Accounts Payable		
2020-000	ACCOUNTS PAYABLE	(235,699.00)	(258,035.73)
Subtotal [5100.00]	Accounts Payable	(235,699.00)	(258,035.73)
Total [5100]	Accounts Payable	(235,699.00)	(258,035.73)
Group : [5200]	Accrued Liabilities		
Subgroup : [5200.00]	Accrued Expenses		
2020-100	ACCRUED ELECTRIC	(7,920.00)	(7,370.00)
2020-200	ACCRUED WATER	(8,820.00)	(12,540.00)
2020-300	ACCRUED ACCOUNTING	0.00	0.00
2020-350	ACCRUED LEGAL	(27,068.00)	(27,068.00)
2020-400	ACCRUED HEATING FUEL	(6,354.00)	(7,201.00)
2020-500	ACCRUED EXPENSES - OTHER	0.00	28,099.00
Subtotal [5200.00]	Accrued Expenses	(50,162.00)	(26,080.00)
Subgroup : [5200.05]	Payroll Taxes Withheld and Accrued		
2191-200	ACCRUED PAYROLL TAXES	0.00	0.00
2200-000	FEDERAL WITHHOLDING TAXES PAYABLE	0.00	(18,204.54)
2204-000	FICA WITHHOLDING TAXES PAYABLE	(19,228.00)	(44,940.90)

2208-000	MASS WITHHOLDING TAXES PAYABLE	(254.00)	(3,558.18)
2208-050	MA FMLA	(1,558.00)	(15,021.24)
2209-100	GARNISHMENTS	0.00	(896.00)
2209-200	401K CLEARING	(31.00)	(945.45)
2209-400	COLONIAL LIFE WITHHOLDING	(222.00)	(703.51)
2209-500	FSA WITHHOLDING-HEALTH	(362.00)	(4,903.85)
2209-600	FSA Withholding-Dependent Care	0.00	(96.15)
2209-700	LIFE INS W/H NEW YORK LIFE	(60.00)	(313.46)
2260-000	SUTA PAYABLE	5,627.00	(7,303.44)
2260-100	MASS HEALTH INSURANCE PAYABLE	(4,835.00)	(1,593.06)
2270-000	FUTA PAYABLE	(847.00)	(1,852.43)
Subtotal [5200.05]	Payroll Taxes Withheld and Accrued	(21,770.00)	(100,332.21)
Subgroup : [5200.10] Accrued Salaries and Wages			
2190-200	ACCRUED EMPLOYEE SALARIES	(156,779.00)	(129,466.46)
2193-000	ACCRUED WAGE ADD-ON	0.00	0.00
2195-300	ACCRUED BONUS AFC	0.00	0.00
Subtotal [5200.10]	Accrued Salaries and Wages	(156,779.00)	(129,466.46)
Subgroup : [5200.15] Accrued Vacation Liability			
2191-100	ACCRUED VACATION	(331,385.96)	(299,115.05)
2192-200	ACCRUED SICK TIME	(64,353.86)	(59,958.37)
Subtotal [5200.15]	Accrued Vacation Liability	(395,739.82)	(359,073.42)
Subgroup : [5200.50] Other Accrued Liabilities			
2020-001	USER FEES PAYABLE	(231,010.00)	(203,761.54)
2035-000	DUE TO ELLIS REALTY ASSOC LLP	0.00	0.00
2040-000	DUE COMMONWEALTH OF MASS MMQ	(42,118.00)	(42,118.26)
2040-400	DUE TO COMM OF MA DCCQ	0.00	(37,878.76)
2040-450	DUE CMS	0.00	(29,172.00)
2040-600	BALANCE FORWARD RECONCILIATION AHT	0.00	(48,923.60)
2040-620	DUE TO PRIVATE DISCHARGED PATIENTS	0.00	(43,368.29)

2040-630	DUE TO DISCHARGED PATIENTS PPA	0.00	(38,730.95)
2040-700	DUE INSURANCE/PATIENTS	0.00	(1,478.88)
2194-000	UNEARNED REVENUE DIRECT CARE WAGE ADD-ON	0.00	0.00
Subtotal [5200.50]	Other Accrued Liabilities	(273,128.00)	(445,432.28)
Subgroup : [5200.55]	Accrued Interest Payable		
2020-900	ACCRUED INTEREST	0.00	0.00
Subtotal [5200.55]	Accrued Interest Payable	0.00	0.00
Total [5200]	Accrued Liabilities	(897,578.82)	(1,060,384.37)
Group : [5300]	Debt		
Subgroup : [5300.10]	Current Portion - Long-Term Debt		
2400-000	LONG TERM DEBT - PAYCHECK PROT PROGRAM	0.00	0.00
Subtotal [5300.10]	Current Portion - Long-Term Debt	0.00	0.00
Total [5300]	Debt	0.00	0.00
Group : [5500]	Tax Accrual		
Subgroup : [5500.00]	Tax accrual		
2300-000	MASS CORP EXCISE TAXES	151.00	(20,344.00)
Subtotal [5500.00]	Tax accrual	151.00	(20,344.00)
Total [5500]	Tax Accrual	151.00	(20,344.00)
Group : [5600]	Deferred Income		
Subgroup : [5600.00]	Deferred Income		
2197-000	UNEARNED REVENUE	(95,363.00)	(110,244.70)
Subtotal [5600.00]	Deferred Income	(95,363.00)	(110,244.70)
Total [5600]	Deferred Income	(95,363.00)	(110,244.70)

	Current Liabilities	<u>(1,228,489.82)</u>	<u>(1,449,008.80)</u>
	Non-Current Liabilities	<u>0.00</u>	<u>0.00</u>
	TOTAL LIABILITY	<u>(1,228,489.82)</u>	<u>(1,449,008.80)</u>
Group : [6100]	Equity		
Subgroup : [6100.00]	Common Stock		
2620-000	CAPITAL STOCK	<u>(10,000.00)</u>	<u>(10,000.00)</u>
Subtotal [6100.00]	Common Stock	<u>(10,000.00)</u>	<u>(10,000.00)</u>
Subgroup : [6100.15]	Retained Earnings		
2650-000	RETAINED EARNINGS	<u>(3,744,049.02)</u>	<u>(5,206,612.61)</u>
2660-000	OWNER DISTRIBUTIONS	<u>750,000.00</u>	<u>2,000,000.00</u>
Subtotal [6100.15]	Retained Earnings	<u>(2,994,049.02)</u>	<u>(3,206,612.61)</u>
Total [6100]	Equity	<u>(3,004,049.02)</u>	<u>(3,216,612.61)</u>
	Equity	<u>(3,004,049.02)</u>	<u>(3,216,612.61)</u>
	NET (INCOME) LOSS	<u>(2,212,563.59)</u>	<u>(149,932.23)</u>
	TOTAL EQUITY	<u>(5,216,612.61)</u>	<u>(3,366,544.84)</u>
	TOTAL LIABILITY AND EQUITY	<u>(6,445,102.43)</u>	<u>(4,815,553.64)</u>

INCOME STATEMENTS

Group : [7100]		Revenue	
Subgroup : [7100.10]		Private R&B	
3000-002	R & B - SELF PAY	(2,793,452.00)	(2,673,747.29)
3000-702	CONTR. ALLOWANCE - SELF PAY	1,166.00	173.55
3001-002	R & B SELF-PAY - APPLEWOOD	0.00	0.00
3002-002	R & B SELF-PAY - BIRCHWOOD	0.00	0.00
3003-002	R & B SELF-PAY - CHERRYWOOD	0.00	0.00
3004-002	R & B SELF-PAY - DRIFTWOOD	0.00	0.00
3005-002	R & B SELF-PAY - ELMWOOD	0.00	0.00
3701-002	CONTR ALL R& B SELF-PAY - APPLEWOOD	0.00	0.00
3702-002	CONTRACT ALLW R & B SELF-PAY - BIRCHWD	0.00	0.00
3703-002	C/A R & B - SELF PAY CHERRYWOOD	0.00	0.00
3704-002	C/A R & B - SELF PAY DRIFTWOOD	0.00	0.00
3705-002	C/A R & B - SELF PAY ELMWOOD	0.00	0.00
Subtotal [7100.10]	Private R&B	(2,792,286.00)	(2,673,573.74)
Subgroup : [7100.20]		Medicaid R&B	
3000-005	R & B - MEDICAID	(13,275,719.00)	(12,707,930.69)
3000-705	CONTR. ALLOWANCE - MEDICAID	5,786,545.00	5,340,607.87
3000-721	MEDICAID WAGE ADD-ON CONTRA	0.00	0.00
3001-005	R & B WELFARE - APPLEWOOD	0.00	0.00
3002-005	R & B WELFARE - BIRCHWOOD	0.00	0.00
3003-005	R & B WELFARE CHERRYWOOD	0.00	0.00
3004-005	R & B WELFARE - DRIFTWOOD	0.00	0.00
3005-005	R & B WELFARE - ELMWOOD	0.00	0.00
3700-165	CONTR.ALLOWANCE - MEDICAID - RESPIRATORY	394.00	0.00
3701-005	CONTRACT ALLOW WELFARE - APPLEWOOD	0.00	0.00
3702-005	CONTRACT ALLOW WELFARE - BIRCHWOOD	0.00	0.00
3703-005	CONTRACT ALLOW - WELFARE CHERRYWOOD	0.00	0.00
3704-005	C/A WELFARE DRIFTWOOD	0.00	0.00
3705-005	C/A WELFARE ELMWOOD	0.00	0.00

Subtotal [7100.20]	Medicaid R&B	<u>(7,488,780.00)</u>	<u>(7,367,322.82)</u>
Subgroup : [7100.40]	Medicare Part A R&B		
3000-004	R & B - MEDICARE A	(2,038,868.00)	(2,152,564.27)
3000-703	CONTR. ALLOWANCE - MCA - SEQUESTRATION	22,540.00	13,198.56
3000-704	CONTR. ALLOWANCE - MEDICARE A	(1,108,368.00)	(1,112,230.70)
3000-709	CONTR. ALLOWANCE - MEDICARE - ACO	(8,538.00)	700.91
3001-004	R & R MEDICARE- APPLEWOOD	0.00	0.00
3002-004	R & B MEDICARE - BIRCHWOOD	0.00	0.00
3003-004	R & B MEDICARE - CHERRYWOOD	0.00	0.00
3005-004	R & B MEDICARE - ELMWOOD	0.00	0.00
3700-104	DO NOT USE ACCOUNT 2019	0.00	0.00
3701-004	CONTRACT ALLOW - MEDICARE - APPLEWOOD	0.00	0.00
3702-004	CONTRACT ALLOW MEDICARE R & B BIRCHWOOD	0.00	0.00
3703-004	C/A - MEDICARE R & B CHERRYWOOD	0.00	0.00
3705-004	C/A - MEDICARE R & B ELMWOOD	0.00	0.00
Subtotal [7100.40]	Medicare Part A R&B	<u>(3,133,234.00)</u>	<u>(3,250,895.50)</u>
Subgroup : [7100.50]	HMO R&B		
3000-007	R & B - HMO	(912,417.00)	(985,927.90)
3000-008	R&B CMO	0.00	0.00
3000-707	CONTR. ALLOWANCE - HMO	(26,175.00)	(64,049.97)
3001-007	R & B HMO - APPLEWOOD	0.00	0.00
3002-007	R & B HMO - BIRCHWOOD	0.00	0.00
3003-007	R & B HMO - CHERRYWOOD	0.00	0.00
3004-007	R & B HMO - DRIFTWOOD	0.00	0.00
3005-007	R & B HMO - ELMWOOD	0.00	0.00
3010-007	R&B CMO - Elmwood	0.00	0.00
3701-007	CONTRACT ALLOWANCE HMO - APPLEWOOD	0.00	0.00
3702-007	CONTRACT ALLOWANCE HMO - BIRCHWOOD	0.00	0.00
3703-007	CONTRACT ALLOWANCE HMO - CHERRYWOOD	0.00	0.00
3705-007	C/A HMO-ELMWOOD	0.00	0.00

3705-008	CMO CONTRACT ALLOWANCE - ELMWOOD	0.00	0.00
Subtotal [7100.50]	HMO R&B	(938,592.00)	(1,049,977.87)
Subgroup : [7100.60]	CMO R&B		
3000-708	CONTRACTUAL ALLOWANCE CMO	0.00	0.00
Subtotal [7100.60]	CMO R&B	0.00	0.00
Subgroup : [7100.70]	Welfare Pending		
3194-200	WELFARE PENDING	(22,045.00)	(21,717.54)
Subtotal [7100.70]	Welfare Pending	(22,045.00)	(21,717.54)
Subgroup : [7100.80]	Reserve for User Fees		
3194-300	RESERVE FOR USER FEES	922,645.00	887,189.75
Subtotal [7100.80]	Reserve for User Fees	922,645.00	887,189.75
Subgroup : [7100.90]	Prior Year Adjustments		
3193-000	PRIOR YEAR MEDICAID	63,896.00	99,540.76
3194-000	PRIOR YEAR MEDICARE	6,133.00	5,437.27
3194-050	PRIOR MONTHS ADJUSTMENTS	(92,031.00)	0.00
3194-100	PRIOR YEAR ADJUSTMENTS	2,045.00	(172,281.36)
Subtotal [7100.90]	Prior Year Adjustments	(19,957.00)	(67,303.33)
Subgroup : [7101]	Miscellaneous Income		
3020-000	MASSHEALTH BEHAVIORAL HEALTH ADD-ON	0.00	(56,323.07)
3190-000	MASSHEALTH COVID-19 SUPPLEMENTAL	0.00	(454,678.98)
3191-000	HHS CARES ACT STIMULUS	(97,228.00)	0.00
3191-200	COVID - 19 REIMBURSEMENT SWAB REIMB	(435,070.00)	(276,389.00)
3191-400	MA COVID LEAVE PAYROLL TAX REIMBURSEMENT	(1,142.00)	(14,293.77)
3191-600	PAYCHECK PROTECTION PROGRAM (PPP) REV	(1,883,636.00)	0.00
3192-000	MISCELLANEOUS INCOME	(77,693.08)	(15,261.17)
Subtotal [7101]	Miscellaneous Income	(2,494,769.08)	(816,945.99)

Subgroup : [7101.10] Recovery of Bad Debt			
3195-000	RECOVERY OF BAD DEBT	(420.00)	0.00
Subtotal [7101.10]	Recovery of Bad Debt	(420.00)	0.00
Subgroup : [7101.20] Interest Income			
3185-000	INTEREST INCOME	(5,617.00)	(21,404.02)
Subtotal [7101.20]	Interest Income	(5,617.00)	(21,404.02)
Subgroup : [7101.30] Wage Add-On Revenue			
3187-000	DIRECT CARE WAGE ADD-ON REVENUE	0.00	0.00
Subtotal [7101.30]	Wage Add-On Revenue	0.00	0.00
Subgroup : [7101.40] Insurance Proceeds			
3186-000	Insurance Proceeds	0.00	0.00
Subtotal [7101.40]	Insurance Proceeds	0.00	0.00
Subgroup : [7101.50] Outpatient Revenue			
3188-000	Outpatient Revenue	0.00	0.00
Subtotal [7101.50]	Outpatient Revenue	0.00	0.00
Total [7100]	Revenue	(15,973,055.08)	(14,381,951.06)
Group : [7150] Ancillary Services			
Subgroup : [7150.10] Private Ancillary			
3700-011	ANC. REV - PRIVATE - PT	0.00	0.00
3700-031	ANC. REV - PRIVATE - OT	(815.00)	0.00
3700-041	ANC. REV - PRIVATE - ST	(241.00)	0.00
3700-111	CONTR.ALLOWANCE - PRIVATE - PT	0.00	0.00
Subtotal [7150.10]	Private Ancillary	(1,056.00)	0.00
Subgroup : [7150.20] Medicaid Ancillary			
3700-015	ANC. REV - MEDICAID - PT	(258.00)	(1,974.48)

3700-020	ANC. REV - SCO SKILLED - PT	0.00	0.00
3700-021	ANC. REV - SCO Part B - PT	0.00	0.00
3700-029	ANC. REV - SCO SKILLED - OT	0.00	(569.92)
3700-030	ANC. REV - SCO Part B - OT	0.00	0.00
3700-035	ANC. REV - MEDICAID - OT	(370.00)	(1,394.01)
3700-043	ANC. REV - SCO SKILLED - ST	0.00	0.00
3700-045	ANC. REV. - MEDICAID - ST	(342.00)	(120.34)
3700-046	ANC. REV - SCO Part B - ST	0.00	0.00
3700-055	ANCIL REVENUE - MEDICAID - AIDES	0.00	0.00
3700-065	ANC. REV - MEDICAID - RESPIRATORY	(394.00)	0.00
3700-072	ANC. REV - SCO SKILLED - PHARMACY	(496.00)	(37.60)
3700-075	ANC. REV - MEDICAID - PHARMACY	(5,242.00)	(1,483.09)
3700-076	ANC. REV - SCO - PHARMACY	(19.00)	0.00
3700-093	ANC. REV - SCO SKILLED - LAB/XRAY	0.00	0.00
3700-095	ANC. REV - MEDICAID - LAB/XRAY	(1,265.00)	0.00
3700-115	CONTR.ALLOWANCE - MEDICAID - PT	258.00	1,974.48
3700-120	CONTR.ALLOWANCE - SCO SKILLED - PT	0.00	0.00
3700-129	CONTR.ALLOWANCE - SCO SKILLED - OT	0.00	569.92
3700-135	CONTR.ALLOWANCE - MEDICAID - OT	370.00	1,394.01
3700-143	CONTR.ALLOWANCE - SCO SKILLED - ST	0.00	0.00
3700-145	CONTR.ALLOWANCE - MEDICAID - ST	342.00	120.34
3700-146	CONTR.ALLOWANCE - SCO PART B - ST	0.00	0.00
3700-155	CONTRACT ALLOWANCE MEDICAID REHAB AIDES	0.00	0.00
3700-172	CONTR.ALLOWANCE - SCO SKILLED - PHARMACY	496.00	37.60
3700-175	CONTR.ALLOWANCE - MEDICAID - PHARMACY	5,242.00	1,483.09
3700-176	CONTR.ALLOWANCE - SCO - PHARMACY	19.00	0.00
3700-193	CONTR.ALLOWANCE - SCO SKILLED - LAB/XRAY	0.00	0.00
3700-195	CONTRALLOWANCE - MEDICAID - LAB/XRAY	1,265.00	0.00
Subtotal [7150.20]	Medicaid Ancillary	(394.00)	0.00
Subgroup : [7150.40]	Medicare Part A Ancillary		
3700-014	ANC. REV - PART A - PT	(380,682.00)	(408,384.87)

3700-034	ANC. REV - PART A - OT	(444,191.00)	(500,376.87)
3700-044	ANC. REV - PART A - ST	(59,903.00)	(63,502.57)
3700-064	ANC. REV - PART A - RESPIRATORY	(1,789.00)	0.00
3700-073	ANC. REV - PART A - IV	(15,165.00)	0.00
3700-074	ANC. REV - PART A - PHARMACY	(245,472.00)	(278,547.60)
3700-084	ANCIL REVENUE - PART A - EQUIPMENT	0.00	0.00
3700-088	ANC. REV - PART A - MEDICAL SUPPLY	(1,342.00)	(1,243.14)
3700-091	ANC. REV - PART A - LAB/XRAY	(178,849.00)	(113,697.46)
3700-114	CONTR.ALLOWANCE - PART A - PT	380,682.00	408,384.87
3700-134	CONTR.ALLOWANCE - PART A - OT	444,191.00	500,376.87
3700-144	CONTR.ALLOWANCE - PART A - ST	59,903.00	63,502.57
3700-164	CONTR.ALLOWANCE - PART A - RESPIRATORY	1,789.00	0.00
3700-173	CONTR.ALLOWANCE - PART A - IV	15,165.00	0.00
3700-174	CONTR.ALLOWANCE - PART A - PHARMACY	245,472.00	278,547.60
3700-184	Contractuall allowance Part A Equipment	0.00	0.00
3700-188	CONTR.ALLOWANC - PART A - MEDICAL SUPPLY	1,342.00	1,243.14
3700-191	CONTR. ALLOWANCE - PART A - LAB / X-RAY	178,849.00	113,697.46
Subtotal [7150.40]	Medicare Part A Ancillary	0.00	0.00

Subgroup : [7150.50]	HMO Ancillary		
3700-017	ANC. REV - HMO - PT	(273,830.00)	(207,580.54)
3700-023	ANC. REV - HMO Part B - PT	(4,649.00)	(7,388.62)
3700-032	ANC. REV - HMO Part B - OT	(1,250.00)	(9,307.69)
3700-037	ANC. REV - HMO - OT	(102,181.00)	(249,068.54)
3700-042	ANC. REV - HMO Part B - ST	(3,065.00)	(241.22)
3700-047	ANC. REV - HMO - ST	(38,651.00)	(31,357.22)
3700-067	ANC. REV - HMO - RESPIRATORY	(236.00)	0.00
3700-077	ANC. REV - HMO - PHARMACY	(111,815.00)	(126,704.48)
3700-078	ANC. REV - HMO - IV	0.00	0.00
3700-089	ANC. REV - HMO - MEDICAL SUPPLY	(1,769.00)	0.00
3700-097	ANC. REV - HMO - LAB/XRAY	(70,168.00)	(67,621.46)
3700-107	HMO CONTRACT ALLOWANCE	0.00	0.00

3700-117	CONTR.ALLOWANCE - HMO - PT	269,289.00	200,277.07
3700-123	CONTR.ALLOWANCE - HMO Part B - PT	600.00	3,864.48
3700-132	CONTR. ALLOWANCE- HMO PART B - OT	771.00	1,619.25
3700-137	CONTR.ALLOWANCE - HMO - OT	99,167.00	240,833.66
3700-142	CONTR.ALLOWANCE - HMO PART B - ST	679.00	(63.79)
3700-147	CONTR.ALLOWANCE - HMO - ST	35,003.00	30,103.48
3700-167	CONTR.ALLOWANCE - HMO - RESPIRATORY	236.00	0.00
3700-177	CONTR.ALLOWANCE - HMO - PHARMACY	111,815.00	126,704.48
3700-178	CONTR.ALLOWANCE - HMO - IV	0.00	0.00
3700-189	CONTR.ALLOWANCE - HMO - MED SUPPLY	1,769.00	0.00
3700-197	CONTR.ALLOWANCE - HMO - LAB/X-RAY	70,168.00	60,236.57
Subtotal [7150.50]	HMO Ancillary	(18,117.00)	(35,694.57)
Subgroup : [7150.60]	CMO Ancillary		
3700-018	ANC. REV - CMO - PT	(14,381.00)	(15,342.66)
3700-038	ANC. REV - CMO - OT	(18,556.00)	(17,151.72)
3700-048	ANC. REV - CMO - ST	(5,226.00)	(235.19)
3700-079	ANC. REV - CMO - PHARMACY	(8,015.00)	(10,680.00)
3700-092	ANC. REV - CMO - LAB/XRAY	(3,871.00)	(3,807.82)
3700-118	CONTR.ALLOWANCE - CMO - PT	14,381.00	15,342.66
3700-138	CONTR. ALLOWANCE - CMO - OT	18,556.00	17,151.72
3700-148	CONTR. ALLOWANCE - CMO - ST	5,226.00	235.19
3700-179	CONTR.ALLOWANCE - CMO - PHARMACY	8,015.00	10,680.00
3700-198	CONTR.ALLOWANCE - CMO - LAB/X-RAY	3,871.00	3,807.82
Subtotal [7150.60]	CMO Ancillary	0.00	0.00
Subgroup : [7160.40]	Medicare Part B Ancillary		
3000-706	CONTR. ALLOWANCE - MCB - SEQUESTRATION	807.00	0.00
3700-019	ANC. REV - PART B - PT	(83,520.00)	(59,933.19)
3700-039	ANC. REV. - PART B - OT	(61,251.00)	(69,364.02)
3700-049	ANC. REV - PART B - ST	(19,106.00)	(25,418.67)
3700-070	ANCIL REVENUE - MED B -SPECIAL	0.00	0.00

3700-109	DO NOT USE ACCOUNT 2019	0.00	0.00
3700-110	Medicare B Contr Allow Medicaid Coins	0.00	0.00
3700-119	CONTR. ALLOWANCE - MEDICARE Part B - PT	30,731.00	25,668.51
3700-139	CONTR.ALLOWANCE - MEDICARE PART B - OT	20,767.00	25,862.61
3700-149	CONTR.ALLOWANCE - MEDICARE PART B - ST	4,352.00	6,069.13
3700-999	Contractual Adjustment Medicare B MMRP	0.00	0.00
Subtotal [7160.40]	Medicare Part B Ancillary	(107,220.00)	(97,115.63)
Total [7150]	Ancillary Services	(126,787.00)	(132,810.20)
Group : [7160]	Other Revenue		
Subgroup : [7160.10]	FFCRA PR Tax Revenue		
3191-500	FFCRA PAYROLL TAX REVENUE	0.00	0.00
Subtotal [7160.10]	FFCRA PR Tax Revenue	0.00	0.00
Total [7160]	Other Revenue	0.00	0.00
	Revenues	(16,099,842.08)	(14,514,761.26)
Group : [9000]	Other Income and Expenses		
Subgroup : [9000.01]	Other income		
3000-001	SBA PPP GRANT	0.00	0.00
Subtotal [9000.01]	Other income	0.00	0.00
Total [9000]	Other Income and Expenses	0.00	0.00
	Other Income	0.00	0.00
	TOTAL REVENUE	(16,099,842.08)	(14,514,761.26)

Group : [7300]	Administrative & General		
Subgroup : [7300.00]	General and Administrative		
4141-000	PURCHASED SERVICE CLERICAL	0.00	0.00
4150-300	ACS SERVICE	0.00	0.00
8026-002	PENALTY	12,876.00	29,172.00
Subtotal [7300.00]	General and Administrative	12,876.00	29,172.00
Subgroup : [7300.01]	Administrator salary		
4110-000	ADMINISTRATOR SALARY	148,219.67	193,988.87
Subtotal [7300.01]	Administrator salary	148,219.67	193,988.87
Subgroup : [7300.02]	Accounting salaries		
3196-000	ACCOUNTING SALARIES	293,009.86	288,496.54
3197-000	DUE FROM MEADOW GREEN	(50,004.00)	(50,004.00)
3197-100	DUE FROM GROVE MANOR	(5,004.00)	(5,004.00)
3197-300	Due From The Glen at Grove Manor	(5,004.00)	(5,004.00)
Subtotal [7300.02]	Accounting salaries	232,997.86	228,484.54
Subgroup : [7300.03]	Clerical salaries		
4140-000	CLERICAL SALARIES	149,221.66	135,491.90
Subtotal [7300.03]	Clerical salaries	149,221.66	135,491.90
Subgroup : [7300.04]	Officer Salaries		
4125-000	OFFICER SALARY	54,228.00	54,229.00
Subtotal [7300.04]	Officer Salaries	54,228.00	54,229.00
Subgroup : [7300.05]	Rehab manager salary		
7989-000	REHAB MANAGER SALARY	94,697.79	98,633.50
Subtotal [7300.05]	Rehab manager salary	94,697.79	98,633.50
Subgroup : [7300.07]	Administration: Purchased services		

4110-200	ADMINISTRATION	0.00	0.00
Subtotal [7300.07]	Administration: Purchased services	0.00	0.00
Subgroup : [7300.10]	Help wanted advertising		
4295-700	ADVERTISING-HELP WANTED	25,876.00	32,007.03
Subtotal [7300.10]	Help wanted advertising	25,876.00	32,007.03
Subgroup : [7300.11]	Promotional advertising		
4298-700	ADVERTISING PROMOTIONAL	11,989.00	11,150.34
Subtotal [7300.11]	Promotional advertising	11,989.00	11,150.34
Subgroup : [7300.12]	Licenses and dues		
4301-700	DUES	10,554.50	12,946.48
4301-710	NON-ALLOWABLE DUES	2,881.50	0.00
4370-300	RECRUITMENT FEES	22,100.00	13,500.00
Subtotal [7300.12]	Licenses and dues	35,536.00	26,446.48
Subgroup : [7300.18]	Computer Expenses		
3199-100	COMPUTER EXPENSE	397.00	125.00
4150-001	COMPUTERS - PCC	37,626.00	39,043.51
4150-002	COMPUTER - AKUITY NON CONTRACT	23,778.00	23,422.60
4151-000	COMPUTERS - OPERATIONAL SOFTWARE	31,216.00	32,791.62
4152-000	COMPUTERS - REFERRAL MGT	13,203.00	12,624.98
Subtotal [7300.18]	Computer Expenses	106,220.00	108,007.71
Subgroup : [7300.34]	Liability insurance		
4431-702	LIABILITY INSURANCE	0.00	0.00
4431-704	BUILDING INSURANCE - UMBRELLA	32,772.00	30,622.03
4431-705	BUILDING INSURANCE - GEN & PRO LIABILITY	84,534.00	83,185.72
4431-706	BUILDING INSURANCE - CRIME/NEWCYBER/EPLI	22,603.00	24,872.05
Subtotal [7300.34]	Liability insurance	139,909.00	138,679.80

Subgroup : [7300.35] Property Insurance			
4431-701	BUILDING INSURANCE	0.00	0.00
4431-703	BUILDING INSURANCE - PROPERTY	21,937.00	25,694.11
Subtotal [7300.35]	Property Insurance	21,937.00	25,694.11
Subgroup : [7300.42] Conventions & meetings			
3199-900	TRAVEL	0.00	312.68
4276-500	TRAVEL	2,083.00	3,856.00
Subtotal [7300.42]	Conventions & meetings	2,083.00	4,168.68
Subgroup : [7300.44] Miscellaneous Expenses			
4380-000	DONATIONS	1,200.00	500.00
4424-000	EMPLOYEE PHYSICALS	0.00	375.17
4428-000	RESIDENT PROPERTY REPLACEMENT	0.00	4,701.34
4435-000	Uniforms	0.00	0.00
4438-000	PENSION PLAN TRUSTEE FEES	7,589.00	7,890.91
4440-000	MISCELLANEOUS EXPENSE	738.00	2,190.48
4445-000	BANK FEES	385.00	588.11
4446-000	CREDIT CARD FEES	24,795.00	18,832.99
4580-000	WORKING CAPITAL INTEREST	0.00	0.00
Subtotal [7300.44]	Miscellaneous Expenses	34,707.00	35,079.00
Subgroup : [7300.46] Office Expenses			
3199-700	OFFICE SUPPLIES - ACCT	4,697.00	5,796.85
4250-500	OFFICE SUPPLIES	18,134.00	22,421.46
4255-000	PURCHASED SERV. - COPIER/PRINTER	31,038.00	24,031.85
4270-000	PRINTING & POSTAGE	3,286.00	2,225.24
Subtotal [7300.46]	Office Expenses	57,155.00	54,475.40
Subgroup : [7300.48] Medical records			
6010-200	MEDICAL RECORDS / NURSING SECRETARY	26,814.66	39,109.82
Subtotal [7300.48]	Medical records	26,814.66	39,109.82

Subgroup : [7300.60] Consultants			
4149-000	CONSULTANT - COLLECTIONS	0.00	0.00
4150-000	COMPUTERS - AKUITY	65,388.00	67,199.73
4165-000	CONSULTANTS	19,935.00	29,246.26
4165-100	CONSULTANTS - UNEMPL TAX MANAGEMENT	2,380.00	2,797.97
4165-200	CONSULTANTS - MMQ INTERNAL	17,438.00	0.00
4166-000	CONSULTANTS - MCD / JCAHO	7,140.00	7,195.00
Subtotal [7300.60]	Consultants	112,281.00	106,438.96
Subgroup : [7300.62] Accounting			
3196-100	ACCOUNTING - PURCHASED SERVICES	0.00	0.00
4360-300	ACCOUNTING	62,664.00	43,182.25
Subtotal [7300.62]	Accounting	62,664.00	43,182.25
Subgroup : [7300.64] Legal			
4365-300	LEGAL	43,827.00	51,076.99
Subtotal [7300.64]	Legal	43,827.00	51,076.99
Subgroup : [7300.66] Pharmacy consultant			
6530-000	PHARMACY CONSULTANT	14,931.00	14,742.00
Subtotal [7300.66]	Pharmacy consultant	14,931.00	14,742.00
Subgroup : [7300.68] Medical director			
6511-300	MEDICAL DIRECTOR	42,000.00	42,000.00
Subtotal [7300.68]	Medical director	42,000.00	42,000.00
Subgroup : [7300.80] Telephone			
4261-500	TELEPHONE	24,489.00	22,609.34
Subtotal [7300.80]	Telephone	24,489.00	22,609.34
Subgroup : [7300.82] Training Expense			

3199-250	SEMINARS	0.00	0.00
4277-500	SEMINARS	355.00	1,972.45
Subtotal [7300.82]	Training Expense	355.00	1,972.45
Total [7300]	Administrative & General	1,455,014.64	1,496,840.17
Group : [7400]	Employee Benefits		
Subgroup : [7400.00]	Employee benefits		
3199-400	GROUP INSURANCE	0.00	0.00
4405-000	PAYROLL TAXES - ADMIN	683,594.00	715,360.88
4423-200	TUITION REIMBURSEMENT	0.00	3,500.00
4427-700	EMPLOYEE BENEFITS	15,065.00	22,674.70
4427-704	EMPLOYEE BENEFITS - OSHA	3,828.00	3,629.84
4430-700	WORKERS COMPENSATION - ADMINISTRATION	109,813.00	102,944.44
4431-700	GROUP INSURANCE - ADMINISTRATION	486,089.00	434,487.96
4431-750	MEDICAL REIMBURSEMENT	30,980.00	32,909.26
Subtotal [7400.00]	Employee benefits	1,329,369.00	1,315,507.08
Total [7400]	Employee Benefits	1,329,369.00	1,315,507.08
Group : [7500]	Occupancy Costs		
Subgroup : [7500.00]	Occupancy costs		
4535-800	RENT	1,272,000.00	1,272,000.00
4567-800	Deprec L/H Improvements	44,730.67	44,248.52
4570-800	Deprec Equipment	53,125.62	46,107.05
4570-900	Amort of Add'l Cost	0.00	0.00
8026-000	SALES/USE TAX	743.00	1,157.58
8026-001	INTEREST	853.00	0.00
8028-700	MISCELLANEOUS TAXES & FEES	5,757.00	4,682.32
Subtotal [7500.00]	Occupancy costs	1,377,209.29	1,368,195.47

Total [7500]	Occupancy Costs	<u>1,377,209.29</u>	<u>1,368,195.47</u>
Group : [7600]	Maintenance		
Subgroup : [7600.00]	Maintenance		
5100-000	MAINTENANCE SALARIES	126,011.16	133,153.29
5100-750	INTERCOMPANY SALARIES - MAINTENANCE	0.00	0.00
5114-000	REPLACEMENT EQUIPMENT	12,087.24	(380.75)
5115-000	LANDSCAPING EXTERIOR - MISCELLANEOUS	931.00	4,981.23
5115-001	LANDSCAPING EXTERIOR - FLOWERS	4,199.00	5,640.31
5115-004	LANDSCAPING EXTERIOR - EXTRA PLANTS	611.00	0.00
5115-500	MAINTENANCE SUPPLIES	27,823.00	28,782.70
5115-600	MAINTENANCE - OSHA	92.00	0.00
5116-000	PURCHASED SERVICES - MAINTENANCE WORKERS	13,684.00	1,318.49
5116-498	CONTRACT MAINTENANCE - SNOW REMOVAL	12,545.00	13,650.00
5116-499	CONTRACT MAINTENANCE - HAZARD REMOVAL	5,008.00	5,580.25
5116-500	CONTRACT MAINTENANCE-OTHER	10,980.00	755.84
5116-501	CONTRACT MAINTENANCE-LANDSCAPING	529.00	3,707.00
5116-502	CONTRACT MAINT-SNOW REMOVAL (Do not use)	0.00	0.00
5116-503	CONTRACT MAINTENANCE-FIRE PANEL	4,962.00	4,122.24
5116-504	CONTRACT MAINTENANCE-TRASH REMOVAL	20,800.00	22,841.69
5116-505	CONTRACT MAINTENANCE-KITCHEN	830.00	3,012.06
5116-506	CONTRACT MAINTENANCE - ELEVATOR	8,418.00	8,380.00
5116-507	CONTRACT MAINTENANCE - HVAC	1,096.00	3,678.36
5116-508	CONTRACT MAINTENANCE - PEST CONTROL	3,780.00	5,392.18
5116-509	CONTRACT MAINTENANCE - PLUMBING	0.00	1,269.45
5116-510	CONTRACT MAINTENANCE - LAUNDRY	990.00	5,211.55
5116-511	CONTRACT MAINTENANCE - ELECTRICAL	0.00	468.50
5116-512	CONTRACT MAINTENANCE - LANDSCAPE - CLEAN	6,745.00	4,215.00
5116-513	CONTRACT MAINTENANCE - LANDSCAPE - MULCH	0.00	3,375.00
5116-514	CONTRACT MAINTENANCE - LANDSCP - PRUNING	7,572.00	5,267.00
5116-515	CONTRACT MAINTENANCE - LANDS - FERTILIZE	1,813.00	1,738.00
5116-516	CONTRACT MAINTENANCE - LAND - IRRIGATION	1,445.00	994.11

5116-517	CONTRACT MAINTENANCE - AERATION	0.00	1,246.00
5116-518	CONT MAINTENANCE - LANDSCP - WEEKLY LAWN	3,330.00	4,930.00
5116-519	CONTRACT MAINT. - SEWER/GREASE TRAP	3,660.00	5,705.00
5116-520	CONTRACT MAINT. - MEDICAL EQUIPMENT	1,982.00	1,356.00
5116-522	CONTRACT MAINT. - WHEEL CHAIR CLEANING	415.00	1,305.00
5116-523	CONTRACT MAINT. - EMERGENCY GENERATOR	0.00	2,274.75
5117-500	REPAIRS - OTHER	9,864.00	8,525.34
5117-501	REPAIRS - MOVEABLE EQUIPMENT	4,791.00	5,210.81
5117-503	REPAIRS - FIRE PANEL	0.00	1,125.00
5117-504	REPAIRS - BUILDING	4,911.00	7,115.57
5117-505	REPAIRS - KITCHEN	10,997.00	16,967.43
5117-506	REPAIRS - ELEVATOR	4,551.00	6,502.50
5117-507	REPAIRS - HVAC	32,142.00	14,167.73
5117-508	REPAIRS - GROUNDS	612.00	5,907.19
5117-509	REPAIRS - PLUMBING	12,199.00	6,807.41
5117-510	REPAIRS - LAUNDRY	8,687.00	8,098.71
5117-511	REPAIRS - ELECTRICAL	7,657.00	6,254.03
5117-513	REPAIRS - IRRIGATION	114.00	847.37
5117-514	REPAIRS - PHONE	2,677.00	704.47
5117-520	REPAIRS - ICE MACHINE	0.00	4,520.93
5118-000	EMERGENCY REPAIRS	0.00	5,700.00
5120-000	RENOVATIONS	112.44	13,984.80
5120-500	HEATING FUEL	98,832.00	99,239.09
5121-500	ELECTRICITY	165,036.00	157,321.19
5122-500	WATER	112,073.00	100,098.75
Subtotal [7600.00]	Maintenance	757,593.84	753,068.57
Total [7600]	Maintenance	757,593.84	753,068.57
Group : [7700]	Housekeeping		
Subgroup : [7700.00]	Housekeeping		
5400-000	HOUSEKEEPING SALARIES	332,203.23	337,834.05

5420-500	HOUSEKEEPING SUPPLIES	51,315.00	48,171.13
Subtotal [7700.00]	Housekeeping	383,518.23	386,005.18
Total [7700]	Housekeeping	383,518.23	386,005.18
Group : [7800]	Laundry & Linen		
Subgroup : [7800.00]	Laundry & linen		
5300-000	LAUNDRY SALARIES	168,304.68	163,199.10
5330-500	LAUNDRY SUPPLIES	15,991.00	14,213.93
5340-500	LINEN & BEDDING	21,707.00	21,656.27
Subtotal [7800.00]	Laundry & linen	206,002.68	199,069.30
Total [7800]	Laundry & Linen	206,002.68	199,069.30
Group : [7900]	Dietary		
Subgroup : [7900.00]	Dietary		
5200-000	DIETARY SALARIES	575,205.37	613,251.53
5220-500	FOOD	398,314.70	427,506.64
5220-501	FOOD SUPPLEMENTS	19,683.00	22,802.13
5221-500	MEALS ON WHEELS	0.00	0.00
5233-300	DIETICIAN	47,236.00	44,677.00 x
5235-500	DIETARY SUPPLIES	45,843.00	53,777.61
Subtotal [7900.00]	Dietary	1,086,282.07	1,162,014.91
Total [7900]	Dietary	1,086,282.07	1,162,014.91
Group : [8000]	Nursing		
Subgroup : [8000.00]	Nursing		
6010-000	NURSING DIRECTOR SALARY	138,428.10	120,268.01
6010-100	ASSISTANT DIRECTOR OF NURSING	0.00	0.00
6011-000	MMQ NURSE SALARY	56,416.56	66,652.14

6011-500	MEDICAL COORDINATOR/HOSPITAL SCREENER	70,462.56	49,656.70
6012-000	IN SERVICE NURSE SALARY	88,175.29	68,919.07
6017-000	MDS NURSE SALARIES	198,812.31	201,369.00
6021-000	RN WAGES - APPLEWOOD	0.00	0.00
6021-100	RN PER DIEM - APPLEWOOD	0.00	0.00
6022-000	RN WAGES	876,094.77	843,236.86
6022-010	RN WAGES COVID 19 ADD-ON	0.00	0.00
6022-020	RN WAGES COVID 19 FFCRA	0.00	1,690.52
6022-100	RN PER DIEM - BIRCHWOOD	0.00	0.00
6023-000	RN WAGES - CHERRYWOOD	0.00	0.00
6023-100	RN PER DIEM - CHERRYWOOD	0.00	0.00
6024-000	RN WAGES - DRIFTWOOD	0.00	0.00
6024-100	RN PER DIEM - DRIFTWOOD	0.00	0.00
6025-000	RN WAGES - ELMWOOD	0.00	0.00
6025-100	RN PER DIEM - ELMWOOD	0.00	0.00
6041-000	LICENSED WAGES - APPLEWOOD	0.00	0.00
6041-100	LICENSED PER DIEM APPLEWOOD	0.00	0.00
6042-000	LICENSED WAGES	1,636,701.92	1,613,873.39
6042-010	LICENSED WAGES COVID 19 ADD-ON	0.00	0.00
6042-020	LICENSED WAGES COVID 19 FFCRA	0.00	2,357.48
6042-100	LICENSED PER DIEM - BIRCHWOOD	3,374.83	(10,084.06)
6043-000	LICENSED WAGES - CHERRYWOOD	0.00	0.00
6043-100	LICENSED PER DIEM CHERRYWOOD	0.00	0.00
6044-000	LICENSED WAGES - DRIFTWOOD	0.00	0.00
6044-100	LICENSED PER DIEM DRIFTWOOD	0.00	0.00
6045-000	LICENSED WAGES - ELMWOOD	0.00	0.00
6045-100	LICENSED PER DIEM ELMWOOD	0.00	0.00
6071-000	AIDE WAGES	2,361,146.40	2,639,068.31
6071-010	AIDE WAGES COVID 19 ADD-ON	0.00	0.00
6071-020	AIDE WAGES COVID 19 FFCRA	5,779.00	9,631.35
6071-100	PER DIEM AIDES - APPLEWOOD	0.00	0.00
6072-000	AIDE WAGES - BIRCHWOOD	0.00	0.00

6072-100	PER DIEM AIDES - BIRCHWOOD	0.00	0.00
6072-200	AIDE WAGES - BIRCHWOOD	0.00	0.00
6073-000	AIDE WAGES - CHERRYWOOD	0.00	0.00
6073-100	PER DIEM AIDES - CHERRYWOOD	0.00	0.00
6074-000	AIDES WAGES - DRIFTWOOD	0.00	0.00
6074-100	PER DIEM AIDES - DRIFTWOOD	0.00	0.00
6075-000	AIDE WAGES - ELMWOOD	0.00	0.00
6075-100	PER DIEM AIDES - ELMWOOD	0.00	0.00
6083-000	AIDES - AGENCY	6,362.00	12,734.80
6086-000	AGENCY LICENSED - APPLEWOOD	0.00	0.00
6087-000	AGENCY LICENSED - BIRCHWOOD	28,952.00	202,985.80
6091-000	AGENCY RNS - APPLEWOOD	0.00	0.00
6092-000	AGENCY RNS - BIRCHWOOD	53,278.00	164,068.02
6095-500	DIRECTOR OF NURSING - AGENCY	0.00	4,696.25
6150-100	Nursing Supervisor-Applewood	0.00	0.00
6150-200	Nursing Supervisor-Birchwood	0.00	0.00
6150-300	Nursing Supervisor-Cherrywood	0.00	0.00
6150-400	Nursing Supervisor-Driftwood	0.00	0.00
7830-000	WAGE ADD-ON SALARIES	0.00	0.00
Subtotal [8000.00]	Nursing	5,523,983.74	5,991,123.64
Total [8000]	Nursing	5,523,983.74	5,991,123.64
Group : [8100]	Recreation		
Subgroup : [8100.00]	Recreation		
4436-000	CABLE/TV	13,948.00	12,411.54
6540-300	SOCIAL SERVICE CONSULTANT	70,456.00	5,175.00
7020-000	SOCIAL SERVICE SALARIES	157,632.13	243,062.89
7023-500	RECREATIONAL EXPENSES	7,054.00	18,189.63
7100-000	RECREATIONAL SALARIES	152,581.98	112,668.87
Subtotal [8100.00]	Recreation	401,672.11	391,507.93

Total [8100]	Recreation	401,672.11	391,507.93
Group : [8800]	Rehab		
Subgroup : None			
4165-300	OUTPATIENT REHAB SERVICES	0.00	0.00
Subtotal : None		0.00	0.00
Total [8800]	Rehab	0.00	0.00
Group : [8200]	Physical Therapy		
Subgroup : [8200.00]	Physical Therapy		
7820-100	PHYSICAL THERAPY SALARIES - PART A	84,766.27	114,207.38
7820-200	PHYSICAL THERAPY SALARIES - PART B	21,343.00	23,216.76
7820-300	PHYSICAL THERAPY SALARIES - HMO	40,358.00	48,797.37
7820-400	PHYSICAL THERAPY SALARIES - INDIRECT	20,809.00	47,219.90
7823-000	SALARY - REHAB AIDES	(6,278.18)	9,092.75
7824-100	OUTSIDE P.T. - PART A	7,957.00	0.00
7824-300	OUTSIDE P.T. - HMO	0.00	0.00
7824-400	OUTSIDE P.T. - INDIRECT	240.00	0.00
7825-000	PHYSICAL THERAPY SUPPLIES	569.00	2,928.41
7826-000	PHYS THER EQUIPMENT RENTAL	0.00	8,426.48
Subtotal [8200.00]	Physical Therapy	169,764.09	253,889.05
Total [8200]	Physical Therapy	169,764.09	253,889.05
Group : [8300]	Occupational Therapy		
Subgroup : [8300.00]	Occupational Therapy		
7822-100	OCCUPATIONAL THER SALARIES - PART A	76,386.74	108,712.01
7822-200	OCCUPATIONAL THER SALARIES - PART B	10,974.00	27,088.60
7822-300	OCCUPATIONAL THER SALARIES - HMO	36,829.00	47,175.42
7822-400	OCCUPATIONAL THER SALARIES - INDIRECT	47,361.00	45,869.96
7932-000	OUTSIDE O.T. - PART A	3,495.00	0.00

7935-000	O. T. SUPPLIES	341.00	377.82
7937-000	OUTSIDE O.T. - HMO	0.00	0.00
7939-000	OUTSIDE O. T. - INDIRECT	0.00	0.00
Subtotal [8300.00]	Occupational Therapy	175,386.74	229,223.81
Total [8300]	Occupational Therapy	175,386.74	229,223.81
Group : [8400]	Speech Therapy		
Subgroup : [8400.00]	Speech Therapy		
7721-100	SPEECH THERAPY SALARY - PART A	14,697.00	16,714.01
7721-200	SPEECH THERAPY SALARIES - PART B	7,913.00	9,928.23
7721-300	SPEECH THERAPY SALARIES - HMO	10,264.06	6,499.63
7721-400	SPEECH THERAPY SALARIES - INDIRECT	26,260.00	23,959.81
7942-000	OUTSIDE SPEECH - PART A	0.00	0.00
7945-000	SPEECH THERAPY SUPPLIES	41.00	83.15
7948-000	OUTSIDE SPEECH - PART B	0.00	0.00
Subtotal [8400.00]	Speech Therapy	59,175.06	57,184.83
Total [8400]	Speech Therapy	59,175.06	57,184.83
Group : [8500]	Respiratory Therapy		
Subgroup : [8500.00]	Respiratory Therapy		
7665-000	OXYGEN - HOUSE SUPPLY	10,629.00	10,311.51
7665-100	OXYGEN - MED A	1,685.00	250.00
7665-101	OXYGEN - PRIVATE	371.00	0.00
7665-200	OXYGEN - MEDICAID	700.00	2,413.56
7665-300	OXYGEN - HMO	105.00	0.00
7991-001	OT BARRIUM SWALLOW TEST	2,654.00	1,593.24
Subtotal [8500.00]	Respiratory Therapy	16,144.00	14,568.31
Total [8500]	Respiratory Therapy	16,144.00	14,568.31

Group : [8600]	Medical Supplies & Drugs		
Subgroup : [8600.00]	Medical Supplies & Drugs		
7990-001	DRUGS PRIVATE	0.00	0.00
7990-002	PHARMACY - PART A	78,043.00	85,734.94
7990-003	DRUGS MEDICAID	0.00	0.00
7990-004	EQUIPMENT - MED A	1,878.00	7,420.86
7990-005	IV MED A	0.00	0.00
7990-006	HOSPITAL PART A PPS EXPENSES	1,137.00	3,697.70
7992-000	LAB/X-RAY - PART A	37,128.00	34,638.96
7992-050	LAB - HOUSE EXPENSE	3,532.00	2,770.25
7992-100	LAB/X-RAY - HMO	17,202.00	19,678.01
7992-101	LAB/XRAY - PRIVATE	65.00	25.00
7992-150	LAB - MEDICAID	2,375.00	4,155.25
7993-000	AMBULANCE - PART A	3,145.00	0.00
7997-000	PHARMACY - HMO	34,659.00	37,012.65
7997-001	IV - HMO	0.00	0.00
7997-002	AMBULANCE - HMO	264.00	0.00
7997-010	IV Administration	0.00	0.00
7997-200	PHARMACY - EXCLUDED DRUGS	46,843.00	54,123.46
7998-000	EQUIPMENT - HMO	0.00	3,063.89
Subtotal [8600.00]	Medical Supplies & Drugs	226,271.00	252,320.97
Total [8600]	Medical Supplies & Drugs	226,271.00	252,320.97
Group : [8700]	House Supplies Not Resold		
Subgroup : [8700.00]	House supplies not resold		
6520-500	NURSING SUPPLIES	140,502.00	142,245.37
6520-550	NURSING SUPPLIES - COVID 19	67,595.00	52,701.05
6520-551	NURSING SUPPLIES - COVID 19 SWABS	402,885.00	224,296.64
6522-500	HOUSE SUPPLIES	13,052.00	14,545.41

7991-000	SUPPLIES - PART A	0.00	0.00
Subtotal [8700.00]	House supplies not resold	<u>624,034.00</u>	<u>433,788.47</u>
Total [8700]	House Supplies Not Resold	<u>624,034.00</u>	<u>433,788.47</u>
	Operating Expenses	<u>13,791,420.49</u>	<u>14,304,307.69</u>
Group : [9000]	Other Income and Expenses		
Subgroup : [9000.02]	Other expenses		
3160-000	BAD DEBTS	60,075.00	60,521.34
6550-000	G-Tag Assessment	0.00	0.00
Subtotal [9000.02]	Other expenses	<u>60,075.00</u>	<u>60,521.34</u>
Total [9000]	Other Income and Expenses	<u>60,075.00</u>	<u>60,521.34</u>
Group : [9100]	Income Tax Expense		
Subgroup : [9100.10]	Current Income Tax - State		
8027-700	MASS EXCISE TAXES	35,783.00	0.00
8027-800	MA TAXES - EXCISE PORTION	0.00	0.00
Subtotal [9100.10]	Current Income Tax - State	<u>35,783.00</u>	<u>0.00</u>
Total [9100]	Income Tax Expense	<u>35,783.00</u>	<u>0.00</u>
	Other Expenses	<u>95,858.00</u>	<u>60,521.34</u>
	TOTAL EXPENSE	<u>13,887,278.49</u>	<u>14,364,829.03</u>
	NET (INCOME) LOSS	<u>(2,212,563.59)</u>	<u>(149,932.23)</u>

Sum of Account Groups*

0.00

0.00

* The Sum of Account Groups total does not include any groups assigned to the MEM classification.