

Client: **A443500 - The Hannah BG Shaw Home, Inc. and**
Engagement: **MDMC 2022 - The Hannah BG Shaw Home, Inc**
Period Ending: **12/31/2022**
Trial Balance: **T01-01 - 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 Accounts						
Subgroup : None						
1000000000	CASH-Operating	24,001.00	50,122.00		0.00	50,122.00
1000500000	CASH Operating- Citizens Bank	595,720.00	318,312.00		0.00	318,312.00
1001500000	CASH-Activities	459.00	479.00		0.00	479.00
1002000000	Money Market- Rockland Trust	219,072.00	5,000.00		0.00	5,000.00
1002500000	Money Market- Citizens Bank	32,123.00	16,147.00		0.00	16,147.00
1002700000	Wilmington Repairs Account	51,787.00	52,291.00		0.00	52,291.00
1002900000	Wilmington Capital Reserve Ac	88,037.00	88,894.00		0.00	88,894.00
1004500000	CASH Personal Needs- Citizens	542.00	423.00		0.00	423.00
1005000000	CASH-Petty Cash	599.00	254.00		0.00	254.00
1100000000	A/R Private	56,832.00	163,737.00		0.00	163,737.00
1102000000	A/R Private - Co-Insurance R&B	0.00	3,911.00		0.00	3,911.00
1110000000	A/R Medicare - Part A	229,958.00	213,761.00		0.00	213,761.00
1110500000	A/R Medicare - Part B	6,807.00	12,493.00		0.00	12,493.00
1111000000	A/R Medicare Crossover (Parts	2,569.00	16,073.00		0.00	16,073.00
1111500000	A/R Co-Insurance	21,785.00	34,521.00		0.00	34,521.00
1120000000	A/R Medicaid SK	271,215.00	359,537.00		0.00	359,537.00
1125000000	A/R Hospice	56,805.00	62,747.00		0.00	62,747.00
1130000000	A/R Medicaid RC	40,186.00	4,898.00		0.00	4,898.00
1135000000	A/R- Medicare B RC	3,348.00	4,195.00		0.00	4,195.00
1140000000	A/R Div.Transitional Assistan	72,389.00	64,729.00		0.00	64,729.00
1150000000	A/R HMO (All Managed Care)	10,420.00	23,087.00		0.00	23,087.00
1180000000	Allowance for Uncollectables	(37,850.00)	(100,000.00)		0.00	(100,000.00)
1201000000	A/R Hannah BG Shaw Trust	67,500.00	0.00		0.00	0.00
1202000000	A/R Int/Div - Wilmington	13,324.00	12,368.00		0.00	12,368.00
1205000000	A/R - Other	117,808.00	0.00		0.00	0.00
1300000000	Prepaid Insurance	115,027.00	134,919.00		0.00	134,919.00
1300500000	Other Prepaid Expenses	16,648.00	26,805.00		0.00	26,805.00
1400000000	Land	360,140.00	360,140.00		0.00	360,140.00
1400500000	Land Improvements	327,727.00	327,727.00		0.00	327,727.00
1401000000	Buildings	18,708,113.00	18,708,113.00		0.00	18,708,113.00
1402000000	Building Improvements	4,146,956.00	4,309,113.00		0.00	4,309,113.00
1402500000	Equipment	595,350.00	595,350.00		0.00	595,350.00
1403000000	Motor Vehicles	208,245.00	208,245.00		0.00	208,245.00
1403500000	Furniture & Fixtures	662,768.00	662,768.00		0.00	662,768.00
1404000000	Computer Hardware	219,351.00	219,351.00		0.00	219,351.00
1404500000	Computer Software	158,623.00	158,623.00		0.00	158,623.00
1405500000	WWTP	1,829,147.00	1,829,147.00		0.00	1,829,147.00
1451000000	Accum. Depreciation-Buildings	(4,945,384.00)	(5,395,192.00)		0.00	(5,395,192.00)
1452000000	Accum. Depreciation- Land Imp	(208,438.00)	(222,261.00)		0.00	(222,261.00)
1453000000	Accum. Depreciation- Building	(3,309,089.00)	(3,479,233.00)		0.00	(3,479,233.00)
1454000000	Accum. Depreciation-Equipment	(368,564.00)	(401,414.00)		0.00	(401,414.00)
1455000000	Accum. Depreciation-Motor Veh	(151,515.00)	(173,110.00)		0.00	(173,110.00)
1456000000	Accum. Depreciation-Furniture	(598,141.00)	(652,437.00)		0.00	(652,437.00)
1457000000	Accum. Depreciation-Computer	(196,815.00)	(205,875.00)		0.00	(205,875.00)
1458000000	Accum. Depreciation-Computer	(69,813.00)	(101,738.00)		0.00	(101,738.00)
1459000000	Accum. Depreciation-WWTP	(868,844.00)	(960,301.00)		0.00	(960,301.00)
1500000000	Intangible Assets	118,291.00	118,291.00		0.00	118,291.00
1801000000	Wellsfargo Cash	24,877.00	26,716.00		0.00	26,716.00
1801500000	Wellsfargo Stock	712,779.00	685,495.00		0.00	685,495.00
1802000000	Wellsfargo Allowance for Unre	327,008.00	223,539.00		0.00	223,539.00
1803500000	Wilmington Cash	230,616.00	40,678.00		0.00	40,678.00
1804000000	Wilmington Stock	4,047,111.00	3,398,670.00		0.00	3,398,670.00
1804500000	Wilmington Allowance for Unre	736,784.00	222,594.00		0.00	222,594.00
1900000000	Other Assets/Deposits	38,941.00	14,429.00		0.00	14,429.00
1910500000	Deferred Financing Costs-Citi	186,910.00	186,910.00		0.00	186,910.00
1911000000	Accumulated Amortization	(27,517.00)	(33,747.00)		0.00	(33,747.00)
2000000000	A/P - Trade	(249,833.00)	(234,494.00)		0.00	(234,494.00)
2000500000	A/P - Accrual	(9,400.00)	(15,597.00)		0.00	(15,597.00)
2001000000	A/P - User Fees	(10,859.00)	(10,564.00)		0.00	(10,564.00)
2010000000	A/P Medicaid SK	(23,767.00)	(12,773.00)		0.00	(12,773.00)
2013000000	A/P Patient Funds Due	(73.00)	0.00		0.00	0.00
2015000000	A/P Hannah BG Shaw Trust	0.00	(306,222.00)		0.00	(306,222.00)
2200000000	L/T Debt (Current Portion)	(307,678.00)	(317,605.00)		0.00	(317,605.00)
2260000000	Loan Payable Trust	(100,000.00)	(100,000.00)		0.00	(100,000.00)
2300000000	Accrued Salaries	(252,691.00)	(288,178.00)		0.00	(288,178.00)
2302000000	Accrued Earned Time	(277,636.00)	(268,560.00)		0.00	(268,560.00)
2305000000	Accrued Payroll Taxes	(41,842.00)	(44,107.00)		0.00	(44,107.00)
2306500000	Nationwide Withholding	0.00	(4,145.00)		0.00	(4,145.00)
2307000000	Other Withholding	(1,421.00)	(1,072.00)		0.00	(1,072.00)
2505000000	Long Term Debt-Citizens	(11,643,501.00)	(11,325,896.00)		0.00	(11,325,896.00)
2505500000	Derivative Financial Instrume	(485,722.00)	413,549.00		0.00	413,549.00
2800000000	Fund Balance	(10,214,434.00)	(11,568,303.00)		0.00	(11,568,303.00)

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Account	Description	CAID PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2021	12/31/2022			12/31/2022
Subtotal : None		1,353,871.00	(1,843,673.00)		0.00	(1,843,673.00)
Total [BS] Balance Sheet Accounts		1,353,871.00	(1,843,673.00)		0.00	(1,843,673.00)
Group : [PL]	P & L Accounts					
Subgroup : None						
3001000000	Private R & B (Skilled)	(1,937,404.00)	(1,999,101.00)		0.00	(1,999,101.00)
3002000000	Private - Bed Hold (Skilled)	(16,576.00)	(37,250.00)		0.00	(37,250.00)
3005000000	Private - User Fees (Skilled)	9,956.00	10,417.00		0.00	10,417.00
3011000000	Private R & B (RC)	(550,679.00)	(671,038.00)		0.00	(671,038.00)
3012000000	Private - Bed Hold (RC)	(88,502.00)	(100,989.00)		0.00	(100,989.00)
3018000000	Hospice - Private	(244,268.00)	(153,840.00)		0.00	(153,840.00)
3021000000	Medicare - Room & Board	(1,518,044.00)	(1,653,407.00)		0.00	(1,653,407.00)
3027500000	Prior Medicare-Part A Income	16,862.00	3.00		0.00	3.00
3029000000	Medicare -Part A (Contractual	(992,807.00)	(1,098,091.00)		0.00	(1,098,091.00)
3029010000	Medicare-Part A (Ancillary Co	3,261,817.00	3,657,907.00		0.00	3,657,907.00
3031000000	Medicaid Room & Board (Skille	(4,787,676.00)	(5,619,724.00)		718,227.00	(4,901,497.00)
				CAIDJE - 2	718,227.00	
3032000000	Medicaid Patient Resources (Skilled)	(700,461.00)	0.00		(718,227.00)	(718,227.00)
				CAIDJE - 2	(718,227.00)	
3034000000	Hospice Room and Board	(687,746.00)	(537,948.00)		0.00	(537,948.00)
3035000000	Medicaid User Fees (Skilled)	31,855.00	31,646.00		0.00	31,646.00
3038000000	Hospice contractual allowance	293,978.00	166,844.00		0.00	166,844.00
3039000000	Medicaid Contractual Allowanc	2,489,245.00	2,090,537.00		0.00	2,090,537.00
3041000000	Medicaid Room & Board (RC)	(120,683.00)	(61,122.00)		0.00	(61,122.00)
3049000000	Medicaid Contractual Allowanc	27,538.00	8,228.00		0.00	8,228.00
3051000000	DTA Income	(1,152,441.00)	(1,514,741.00)		0.00	(1,514,741.00)
3059000000	DTA Contractual Allowance	193,053.00	106,954.00		0.00	106,954.00
3059500000	Prior DTA Income Adjustment	(13,904.00)	0.00		0.00	0.00
3061000000	HMO Income	(15,940.00)	(39,872.00)		0.00	(39,872.00)
3067500000	Prior HMO Income Adjustment	(3,848.00)	0.00		0.00	0.00
3069000000	HMO Contractual Allowance	11,399.00	26,064.00		0.00	26,064.00
4001000000	PT - Private	(11,125.00)	(10,494.00)		0.00	(10,494.00)
4002000000	PT - Medicare Part A	(880,781.00)	(1,021,914.00)		0.00	(1,021,914.00)
4003000000	PT - SK Medicare Part B	(66,902.00)	(64,698.00)		0.00	(64,698.00)
4003500000	PT - RC Medicare Part B	(45,795.00)	(46,937.00)		0.00	(46,937.00)
4004000000	PT - Medicaid	(12,580.00)	(1,804.00)		0.00	(1,804.00)
4005000000	PT - HMO (Managed Care)	(6,304.00)	(21,437.00)		0.00	(21,437.00)
4021000000	OT - Private	(193.00)	0.00		0.00	0.00
4022000000	OT - Medicare Part A	(793,467.00)	(968,741.00)		0.00	(968,741.00)
4022500000	OT - RC Medicare Part B	(30,212.00)	(38,723.00)		0.00	(38,723.00)
4023000000	OT - SK Medicare Part B	(48,187.00)	(91,478.00)		0.00	(91,478.00)
4024000000	OT - Medicaid	(193.00)	193.00		0.00	193.00
4025000000	OT - HMO (Managed Care)	(6,672.00)	(20,132.00)		0.00	(20,132.00)
4041000000	SLP - Private	(1,275.00)	(125.00)		0.00	(125.00)
4042000000	SLP - Medicare Part A	(226,358.00)	(293,293.00)		0.00	(293,293.00)
4042500000	SLP - RC Medicare Part B	(32,202.00)	(23,571.00)		0.00	(23,571.00)
4043000000	SLP - SK Medicare Part B	(59,316.00)	(62,297.00)		0.00	(62,297.00)
4044000000	SLP - Medicaid	(1,275.00)	(546.00)		0.00	(546.00)
4045000000	SLP - HMO (Managed Care)	(8,951.00)	(3,238.00)		0.00	(3,238.00)
4082000000	Pharmacy - Medicare Part A	(48,163.00)	0.00		0.00	0.00
4085000000	Pharmacy - HMO (Managed Care)	(119.00)	0.00		0.00	0.00
4102000000	X-Ray - Medicare Part A	(7,169.00)	0.00		0.00	0.00
4105000000	X-Ray - HMO (Managed Care)	(241.00)	0.00		0.00	0.00
4140000000	Flu, Pneumonia Etc. Shots	0.00	(1,343.00)		0.00	(1,343.00)
4162000000	Lab - Medicare Part A	(12,641.00)	0.00		0.00	0.00
4164000000	Lab - Medicaid	(81.00)	0.00		0.00	0.00
4165000000	Lab - HMO (Managed Care)	(360.00)	0.00		0.00	0.00
4182000000	Other Ancillary - Medicare Pa	(1,293,237.00)	(1,373,958.00)		0.00	(1,373,958.00)
4500000000	Medicare Part B Contractual A	155,158.00	183,779.00		0.00	183,779.00
4610000000	RC Medicare Part B Ancillary	3,750.00	8,265.00		0.00	8,265.00
4620000000	SK Medicare Part B Ancillary	2,431.00	4,320.00		0.00	4,320.00
4900000000	Donations & Bequests	(9,782.00)	(4,572.00)		0.00	(4,572.00)
4910000000	Hairdresser Income	(27,670.00)	(35,541.00)		0.00	(35,541.00)
4911000000	Restaurant Outing Income	(800.00)	(216.00)		0.00	(216.00)
4920000000	Interest Income	(144.00)	(1,393.00)		0.00	(1,393.00)
4930000000	Investment Income Wellsfargo	(18,546.00)	(19,139.00)		0.00	(19,139.00)
4931000000	Unrealized Gain/Loss Mkt. Sec	703,210.00	630,813.00		0.00	630,813.00
4932000000	Realized Gain/Loss Wilmington	(1,543,988.00)	75,317.00		0.00	75,317.00
4933000000	Realized Gain/Loss Wellsfargo	(5,560.00)	20,097.00		0.00	20,097.00
4940000000	Investment Income Wilmington	(134,307.00)	(98,438.00)		0.00	(98,438.00)
4950000000	Purchase Discounts	(2,233.00)	(3,511.00)		0.00	(3,511.00)
4960000000	Income From Shaw Trust	(267,748.00)	(296,278.00)		0.00	(296,278.00)
4990000000	Other Income	0.00	(22,832.00)		0.00	(22,832.00)
4990500000	Forgiveness of Debt Income	(1,151,500.00)	0.00		0.00	0.00
4991000000	Stimulus Income-Restricted	(1,011,995.00)	(606,278.00)		0.00	(606,278.00)

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		12/31/2021	12/31/2022			12/31/2022
5000000000	Administrative Salaries	149,254.00	176,705.00		0.00	176,705.00
5001100000	Business Office Salaries	409,847.00	452,219.00		0.00	452,219.00
5001500000	Social Services Salaries	112,591.00	119,996.00		0.00	119,996.00
5002500000	Maintenance Salaries	296,165.00	329,778.00		0.00	329,778.00
5003500000	Dietary Salaries	681,685.00	779,101.00		0.00	779,101.00
5004200000	Housekeeping (Skilled) Salari	219,346.00	270,578.00		0.00	270,578.00
5004400000	Housekeeping (RC) Salaries	94,536.00	106,018.00		0.00	106,018.00
5004500000	Laundry Salaries	68,366.00	81,541.00		0.00	81,541.00
5005200000	RN (Skilled) Salaries	561,817.00	656,302.00		0.00	656,302.00
5005400000	RN (RC) Salaries	32,357.00	47,326.00		0.00	47,326.00
5005600000	LPN- Supervisor Salaries	177,913.00	193,198.00		0.00	193,198.00
5006200000	LPN (Skilled) Salaries	1,175,884.00	1,260,893.00		0.00	1,260,893.00
5006400000	LPN (RC) Salaries	131,117.00	182,206.00		0.00	182,206.00
5007200000	CNA (Skilled) Salaries	1,209,125.00	1,493,216.00		0.00	1,493,216.00
5007400000	CNA (RC) Salaries	109,281.00	133,035.00		0.00	133,035.00
5008200000	Activities (Skilled) Salaries	330,595.00	396,982.00		0.00	396,982.00
5008400000	Activities (RC) Salaries	27,476.00	34,038.00		0.00	34,038.00
5009200000	Medical Records Salaries	44,155.00	46,063.00		0.00	46,063.00
5009500000	Director Of Admissions Salari	78,069.00	81,235.00		0.00	81,235.00
5009800000	Resident Care Coordinator Sal	113,683.00	103,215.00		0.00	103,215.00
5010000000	Staff Development Coordinator	180,844.00	185,860.00		0.00	185,860.00
5015000000	Director Of Nursing Salaries	128,323.00	132,266.00		0.00	132,266.00
5200000000	DET - State Unemployment Insu	28,837.00	5,165.00		0.00	5,165.00
5210000000	State Health Insurance Tax	9,071.00	8,468.00		0.00	8,468.00
5220000000	FICA Expense	465,468.00	535,395.00		0.00	535,395.00
				CAIDJE - 1	(0.00)	
5230000000	PFML Expense	23,430.00	24,256.00		0.00	24,256.00
5300000000	Workman's Comp Insurance	117,626.00	144,096.00		0.00	144,096.00
				CAIDJE - 1	(0.00)	
5420000000	Employee Health Insurance	420,491.00	539,155.00		0.00	539,155.00
				CAIDJE - 1	(0.00)	
5430000000	Employee Dental Insurance	20,649.00	21,222.00		0.00	21,222.00
5435000000	Matching Funds 403(B)	18,468.00	15,558.00		0.00	15,558.00
5438000000	Administrative Fees 403(B)	3,516.00	3,590.00		0.00	3,590.00
5440000000	Pension expense	0.00	0.00		0.00	0.00
				CAIDJE - 1	(0.00)	
6000011000	Purchased Services-Office	13,023.00	15,916.00		0.00	15,916.00
6000011500	Purchased Services-Social Ser	110.00	535.00		0.00	535.00
6000012500	Purchased Services-Maintenance	178,617.00	195,819.00		0.00	195,819.00
6000013500	Purchased Services-Dining	832.00	2,173.00		0.00	2,173.00
6000014500	Purchased Services-Laundry	56,779.00	59,366.00		0.00	59,366.00
6000015000	Purchased Services-Nursing	2,316.00	2,876.00		0.00	2,876.00
6005000000	Dietition Consultant	23,035.00	23,909.00		0.00	23,909.00
6010000000	Pharmacy Consultant	10,385.00	9,773.00		0.00	9,773.00
6020000000	Medical Director	6,000.00	6,000.00		0.00	6,000.00
6030000000	PT-Private Expense	(137,279.95)	8,332.00		(146,397.00)	(138,065.00)
				CAIDJE - 4	(146,397.00)	
6031000000	PT-Medicare A Expense	182,357.00	189,730.00		0.00	189,730.00
6032000000	PT - SK Medicare B Expense	23,063.00	21,793.00		0.00	21,793.00
6032500000	PT - RC Medicare Part B Expen	15,673.00	14,814.00		0.00	14,814.00
6033000000	PT-HMO (Managed Care) Expense	732.00	4,147.00		0.00	4,147.00
6033500000	PT-Hospice	0.00	46.00		0.00	46.00
6040000000	OT-Private Expense	0.00	392.00		0.00	392.00
6041000000	OT-Medicare A Expense	148,007.00	174,267.00		0.00	174,267.00
6042000000	OT - SK Medicare B Expense	15,868.00	28,865.00		0.00	28,865.00
6042500000	OT - RC Medicare Part B Expen	9,800.00	11,283.00		0.00	11,283.00
6043000000	OT-HMO (Managed Care) Expense	668.00	3,001.00		0.00	3,001.00
6043500000	OT-Hospice	92.00	0.00		0.00	0.00
6050000000	SLP - Private Expense	476.00	275.00		0.00	275.00
6051000000	SLP - Medicare A Expense	34,299.00	33,406.00		0.00	33,406.00
6052000000	SLP - SK Medicare B Expense	23,266.00	23,570.00		0.00	23,570.00
6052500000	SLP - RC Medicare B Expense	12,034.00	8,305.00		0.00	8,305.00
6053000000	SLP-HMO (Managed Care) Expense	1,234.00	667.00		0.00	667.00
6053500000	SLP-Hospice	0.00	206.00		0.00	206.00
6055000000	Indirect Consultants	147,458.95	0.00		146,397.00	146,397.00
				CAIDJE - 4	146,397.00	
6061000000	Med Supplies-Medicare A Expen	3,239.00	2,377.00		0.00	2,377.00
6062000000	Med Supplies-SK Medicare B Ex	109.00	42.00		0.00	42.00
6071000000	X-Ray-Medicare A Expense	17,694.00	19,212.00		0.00	19,212.00
6072000000	X-Ray-SK Medicare B Expense	11.00	0.00		0.00	0.00
6080000000	Lab-Private Expense	140.00	1,024.00		0.00	1,024.00
6081000000	Lab-Medicare A Expense	34,426.00	34,082.00		0.00	34,082.00
6082000000	Lab-SK Medicare B Expense	910.00	1,044.00		0.00	1,044.00
6082500000	Lab-RC Medicare B Expense	140.00	469.00		0.00	469.00
6083000000	Lab-HMO (Managed Care) Expense	662.00	452.00		0.00	452.00

Client: **A443500 - The Hannah BG Shaw Home, Inc. and**
Engagement: **MDMC 2022 - The Hannah BG Shaw Home, Inc**
Period Ending: **12/31/2022**
Trial Balance: **T01-01 - 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
6083500000	COVID Testing Expense	499,535.00	430,740.00		0.00	430,740.00
6084000000	Other Ancillaries-Private	0.00	12.00		0.00	12.00
6085000000	Other Ancillary-Medicare A Ex	50,304.00	11,842.00		0.00	11,842.00
6086000000	Other Ancillary-SK Medicare B	181.00	1,637.00		0.00	1,637.00
6086500000	Other Ancillary-RC Medicare B	289.00	2,025.00		0.00	2,025.00
6087000000	Other Ancillary-HMO (Managed	0.00	324.00		0.00	324.00
6090000000	Payroll & Billing Expense	34,282.00	35,248.00		0.00	35,248.00
6110000000	Legal Services	32,476.00	2,496.00		0.00	2,496.00
6120000000	Accounting Services	84,963.00	71,297.00		0.00	71,297.00
6130000000	Management Consultant	27,488.00	27,478.00		0.00	27,478.00
6200000000	Depreciation Expense-Buildings	449,807.00	449,807.00		0.00	449,807.00
6201000000	Depreciation Expense-Building	165,694.00	170,144.00		0.00	170,144.00
6201500000	Depreciation Expense-Land Imp	13,823.00	13,823.00		0.00	13,823.00
6202000000	Depreciation Expense-Equipment	32,131.00	32,850.00		0.00	32,850.00
6203000000	Depreciation Expense-Furnitur	55,749.00	54,296.00		0.00	54,296.00
6204000000	Depreciation Expense-Motor Ve	29,573.00	21,595.00		0.00	21,595.00
6205000000	Depreciation Expense-Computer	9,228.00	9,060.00		0.00	9,060.00
6206000000	Depreciation Expense-Computer	10,167.00	31,925.00		0.00	31,925.00
6206500000	Depreciation Expense-WWTP	91,457.00	91,457.00		0.00	91,457.00
6207000000	Amortization Expense	6,230.00	6,230.00		0.00	6,230.00
6207800000	Loss/Gain On Swap	(465,080.00)	(899,272.00)		0.00	(899,272.00)
6208000000	Interest, Fines, Fees & Penal	20,185.00	2,325.00		0.00	2,325.00
6208500000	Interest On Debt	418,843.00	420,845.00		0.00	420,845.00
6209000000	Bank/Other Service Charges	10,135.00	11,155.00		0.00	11,155.00
6210000000	Donations	300.00	975.00		0.00	975.00
6250000000	Raw Food Expense	336,543.00	409,442.00		0.00	409,442.00
6260011000	Supplies-Office	23,454.00	27,452.00		0.00	27,452.00
6260012500	Supplies-Maintenance	39,649.00	46,913.00		0.00	46,913.00
6260013500	Supplies-Dining	32,703.00	32,990.00		0.00	32,990.00
6260014200	Supplies-Housekeeping	48,498.00	48,777.00		0.00	48,777.00
6260014500	Supplies-Laundry	3,090.00	8,267.00		0.00	8,267.00
6260015000	Supplies-Nursing	210,596.00	198,812.00		0.00	198,812.00
6260015500	Supplies-Therapy	1,247.00	2,120.00		0.00	2,120.00
6260018200	Supplies-Activities SK	5,533.00	4,326.00		0.00	4,326.00
6261000000	Activity Entertainment Expense	6,920.00	7,125.00		0.00	7,125.00
6262000000	Activity Other Expense	8,021.00	12,184.00		0.00	12,184.00
6301000000	Electric Expense	150,950.00	160,105.00		0.00	160,105.00
6302000000	Oil/Gas Fuel Expense	85,523.00	119,229.00		0.00	119,229.00
6303000000	Water Expense	25,495.00	24,127.00		0.00	24,127.00
6401000000	Motor Vehicle Insurance Expen	9,039.00	9,609.00		0.00	9,609.00
6402000000	Officer & Board Insurance	10,408.00	10,985.00		0.00	10,985.00
6403000000	Property & Professional Liabi	83,502.00	130,132.00		(35,000.00)	95,132.00
				CAIDJE - 3	(35,000.00)	
6404000000	Property insurance	35,000.00	0.00		35,000.00	35,000.00
				CAIDJE - 3	35,000.00	
6500000000	RN Purchased Services	154,874.00	190,469.00		0.00	190,469.00
6505000000	LPN Purchased Services	131,122.00	283,169.00		0.00	283,169.00
6509000000	CNA Purchased Services	145,760.00	460,395.00		0.00	460,395.00
6600100000	Computer Maintenance/Support	115,972.00	125,713.00		0.00	125,713.00
6600200000	Computer Hardware/Software Ex	8,044.00	2,400.00		0.00	2,400.00
6601000000	Postage Expense	4,251.00	4,581.00		0.00	4,581.00
6602000000	Telephone Expense	18,724.00	19,023.00		0.00	19,023.00
6603000000	Motor Vehicle Expense	4,113.00	9,080.00		0.00	9,080.00
6604000000	Motor Vehicles Excise Tax	1,155.00	755.00		0.00	755.00
6605000000	Personal Car Use Expense	49.00	309.00		0.00	309.00
6606000000	Conventions & Meetings Expense	319.00	231.00		0.00	231.00
6607010000	Education & Training Expense-	3,419.00	1,368.00		0.00	1,368.00
6607011000	Education & Training Expense-	8,615.00	13,198.00		0.00	13,198.00
6607015000	Education & Training Expense-	220.00	573.00		0.00	573.00
6607018200	Education & Training Expense-	669.00	3,276.00		0.00	3,276.00
6607020000	Education & Training Expense-	12,831.00	12,831.00		0.00	12,831.00
6607500000	Tuition Reimbursement Expense	14,804.00	12,371.00		0.00	12,371.00
6608000000	Advertising-Help Wanted	11,438.00	16,750.00		0.00	16,750.00
6609000000	Advertising-Promotional	600.00	0.00		0.00	0.00
6609500000	Marketing Expense	1,013.00	790.00		0.00	790.00
6610000000	Public Relations Expense	1,753.00	2,342.00		0.00	2,342.00
6611000000	Employee Recognition Expense	11,284.00	41,542.00		0.00	41,542.00
				CAIDJE - 1	(0.00)	
6611500000	Publications & Subscriptions	3,842.00	4,029.00		0.00	4,029.00
6612000000	Licenses Dues - Patient Care	30,830.00	29,821.00		0.00	29,821.00
6613000000	Licenses & Dues - Other	5,505.00	5,428.00		0.00	5,428.00
6614000000	Cable Television Expense	36,636.00	38,013.00		0.00	38,013.00
6615000000	Furniture, Fixtures & Equipme	17,750.00	5,538.00		0.00	5,538.00
6616000000	Miscellaneous Expense	1,563.00	694.00		0.00	694.00
6617000000	Employee Health Services	22,445.00	18,148.00		0.00	18,148.00

Client: **A443500 - The Hannah BG Shaw Home, Inc. and**
Engagement: **MDMC 2022 - The Hannah BG Shaw Home, Inc**
Period Ending: **12/31/2022**
Trial Balance: **T01-01 - 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
6620000000	Prescription Drugs-Medicare A	113,056.00	136,868.00		0.00	136,868.00
6621000000	Prescription Drugs-Non Medica	17,712.00	5,741.00		0.00	5,741.00
6622000000	Over-the-Counter Drugs-Medica	854.00	1,332.00		0.00	1,332.00
6623000000	Over-the-Counter Drugs-Non Me	22,725.00	23,304.00		0.00	23,304.00
6630000000	Officer Fees	20,000.00	20,000.00		0.00	20,000.00
6635000000	Directors Fees	20,000.00	20,000.00		0.00	20,000.00
6640000000	Hairdressing Expense	29,085.00	36,128.00		0.00	36,128.00
6641000000	Restaurant Outing Expense	889.00	216.00		0.00	216.00
6650000000	Investment Fees Wilmington	44,508.00	48,777.00		0.00	48,777.00
6650500000	Investment Fees Wellsfargo	6,001.00	6,014.00		0.00	6,014.00
6651000000	Foreign Tax On Investments	80.00	0.00		0.00	0.00
6660000000	Bad Debt Expense	40,326.00	131,369.00		0.00	131,369.00
7424.2	Administrator Group Life/Health Insurance	0.00	0.00		0.00	0.00
7424.3	DON Group Life/Health Insurance	0.00	0.00	CAIDJE - 1	(0.00)	0.00
7624.3	Administrator Benefits Other	0.00	0.00	CAIDJE -	(0.00)	0.00
7624.4	DON Benefits Other	0.00	0.00	CAIDJE - 1	(0.00)	0.00
7724.2	Administrator Payroll Taxes	0.00	0.00	CAIDJE -	(0.00)	0.00
7724.3	DON Payroll Taxes	0.00	0.00	CAIDJE - 1	(0.00)	0.00
7824.3	Administrator Workers' Compensation	0.00	0.00	CAIDJE -	(0.00)	0.00
7824.4	DON Worker's Comp	0.00	0.00	CAIDJE - 1	(0.00)	0.00
7924.2	Administrator Pension	0.00	0.00	CAIDJE -	(0.00)	0.00
7924.3	DON Pension	0.00	0.00	CAIDJE - 1	(0.00)	0.00
				CAIDJE -	(0.00)	0.00
Subtotal : None		(1,353,871.00)	1,843,673.00		0.00	1,843,673.00
Total [PL] P & L Accounts		(1,353,871.00)	1,843,673.00		0.00	1,843,673.00
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: **A443500 - The Hannah BG Shaw Home, Inc. and**
Engagement: **MDMC 2022 - The Hannah BG Shaw Home, Inc**
Period Ending: **12/31/2022**
Trial Balance: **T01-01 - Master TB**
Workpaper: **T:02 - SNF-CR Groupings**

Account	Description	CAID CP 12/31/2022	CARE PP-1 12/31/2021
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
1000000000	CASH-Operating	50,122.00	24,001.00
1000500000	CASH Operating- Citizens Bank	318,312.00	595,720.00
1001500000	CASH-Activities	479.00	459.00
1002000000	Money Market- Rockland Trust	5,000.00	219,072.00
1002500000	Money Market- Citizens Bank	16,147.00	32,123.00
1004500000	CASH Personal Needs- Citizens	423.00	542.00
1005000000	CASH-Petty Cash	254.00	599.00
1801000000	Wellsfargo Cash	26,716.00	24,877.00
1803500000	Wilmington Cash	40,678.00	230,616.00
Subtotal : None		458,131.00	1,128,009.00
Total [S6L1.1C1]	Cash and Cash Equivalents	458,131.00	1,128,009.00
Group : [S6L1.3C1]	Current Portion Assets Whose Use is Limited		
Subgroup : None			
1002700000	Wilmington Repairs Account	52,291.00	51,787.00
1002900000	Wilmington Capital Reserve Ac	88,894.00	88,037.00
Subtotal : None		141,185.00	139,824.00
Total [S6L1.3C1]	Current Portion Assets Whose Use is	141,185.00	139,824.00
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A] A/ R Self-Pay Patients (Private)			
1100000000	A/R Private	163,737.00	56,832.00
1102000000	A/R Private - Co-Insurance R&B	3,911.00	0.00
1111500000	A/R Co-Insurance	34,521.00	21,785.00
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		202,169.00	78,617.00
Subgroup : [S6L1.5C1A/R Managed Care Patients (Private)			
1150000000	A/R HMO (All Managed Care)	23,087.00	10,420.00
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		23,087.00	10,420.00
Subgroup : [S6L1.5C1A/r Medicare Non Managed Care			
1110000000	A/R Medicare - Part A	213,761.00	229,958.00
1110500000	A/R Medicare - Part B	12,493.00	6,807.00
1111000000	A/R Medicare Crossover (Parts	16,073.00	2,569.00
1135000000	A/R- Medicare B RC	4,195.00	3,348.00
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		246,522.00	242,682.00
Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care			
1120000000	A/R Medicaid SK	359,537.00	271,215.00
1130000000	A/R Medicaid RC	4,898.00	40,186.00
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Car		364,435.00	311,401.00
Subgroup : [S6L1.5C1A/R Other Public Patients			
1125000000	A/R Hospice	62,747.00	56,805.00
1140000000	A/R Div.Transitional Assistan	64,729.00	72,389.00
1205000000	A/R - Other	0.00	117,808.00
Subtotal [S6L1.5C1L] A/R Other Public Patients		127,476.00	247,002.00
Total [S6L1.5C1]	Payer Accounts Receivable	963,689.00	890,122.00
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
1180000000	Allowance for Uncollectables	(100,000.00)	(37,850.00)
Subtotal : None		(100,000.00)	(37,850.00)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(100,000.00)	(37,850.00)
Group : [S6L1.8C1]	Receivable from Affiliates/Related Parties		
Subgroup : None			
1201000000	A/R Hannah BG Shaw Trust	0.00	67,500.00
Subtotal : None		0.00	67,500.00
Total [S6L1.8C1]	Receivable from Affiliates/Related Par	0.00	67,500.00
Group : [S6L1.9C1]	Interest Receivable		
Subgroup : None			
1202000000	A/R Int/Div - Wilmington	12,368.00	13,324.00
Subtotal : None		12,368.00	13,324.00
Total [S6L1.9C1]	Interest Receivable	12,368.00	13,324.00
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			

1300000000	Prepaid Insurance	134,919.00	115,027.00			
Subtotal : None		134,919.00	115,027.00			
Total [S6L1.13C1]	Prepaid Insurance	134,919.00	115,027.00			
Group : [S6L1.15C1] Other Prepaid Expenses						
Subgroup : None						
1300500000	Other Prepaid Expenses	26,805.00	16,648.00			
Subtotal : None		26,805.00	16,648.00			
Total [S6L1.15C1]	Other Prepaid Expenses	26,805.00	16,648.00			
Group : [S6L1.17C1] Other Current Assets						
Subgroup : None						
1500000000	Intangible Assets	118,291.00	118,291.00			
1900000000	Other Assets/Deposits	14,429.00	38,941.00			
Subtotal : None		132,720.00	157,232.00			
Total [S6L1.17C1]	Other Current Assets	132,720.00	157,232.00			
Group : [S6L2.1C1] Land						
Subgroup : None						
1400000000	Land	360,140.00	360,140.00			
Subtotal : None		360,140.00	360,140.00			
Total [S6L2.1C1]	Land	360,140.00	360,140.00			0.00
Group : [S6L2.2C1] Building						
Subgroup : [S6L2.2C1] Building Costs						
1401000000	Buildings	18,708,113.00	18,708,113.00			
Subtotal [S6L2.2C1A] Building Costs		18,708,113.00	18,708,113.00			0.00
Subgroup : [S6L2.2C1] A/D Building						
1451000000	Accum. Depreciation-Buildings	(5,395,192.00)	(4,945,384.00)			(449,808.00)
1453000000	Accum. Depreciation- Building	(3,479,233.00)	(3,309,089.00)			(170,144.00)
Subtotal [S6L2.2C1B] A/D Building		(8,874,425.00)	(8,254,473.00)			(619,952.00)
Total [S6L2.2C1]	Building	9,833,688.00	10,453,640.00			
Group : [S6L2.3C1] Improvements - Cost						
Subgroup : [S6L2.3C1] Building Improvements						
1402000000	Building Improvements	4,309,113.00	4,146,956.00			
Subtotal [S6L2.3C1A] Building Improvements		4,309,113.00	4,146,956.00			162,157.00
Subgroup : [S6L2.3C1] Leasehold Improvements						
1400500000	Land Improvements	327,727.00	327,727.00			0.00
Subtotal [S6L2.3C1B] Leasehold Improvements		327,727.00	327,727.00			
Subgroup : [S6L2.3C1] Other Improvements						
1405500000	WWTP	1,829,147.00	1,829,147.00			0.00
Subtotal [S6L2.3C1C] Other Improvements		1,829,147.00	1,829,147.00	6,465,987.00	6,303,830.00	162,157.00
Subgroup : [S6L2.3C1] A/D Leasehold Improvements						
1452000000	Accum. Depreciation- Land Imp	(222,261.00)	(208,438.00)			
Subtotal [S6L2.3C1E] A/D Leasehold Improvements		(222,261.00)	(208,438.00)			(13,823.00)
Subgroup : [S6L2.3C1] A/D Other Improvements						
1459000000	Accum. Depreciation-WWTP	(960,301.00)	(868,844.00)			
Subtotal [S6L2.3C1F] A/D Other Improvements		(960,301.00)	(868,844.00)	(1,182,562.00)	(1,077,282.00)	(91,457.00)
Total [S6L2.3C1]	Improvements - Cost	5,283,425.00	5,226,548.00			(105,280.00)
Group : [S6L2.4C1] Equipment						
Subgroup : [S6L2.4C1] Equipment Cost						
1402500000	Equipment	595,350.00	595,350.00			0.00
1403500000	Furniture & Fixtures	662,768.00	662,768.00			0.00
1404000000	Computer Hardware	219,351.00	219,351.00			0.00
Subtotal [S6L2.4C1A] Equipment Cost		1,477,469.00	1,477,469.00	0.00		
Subgroup : [S6L2.4C1] A/D Equipment						
1454000000	Accum. Depreciation-Equipment	(401,414.00)	(368,564.00)			(32,850.00)
1456000000	Accum. Depreciation-Furniture	(652,437.00)	(598,141.00)			(54,296.00)
1457000000	Accum. Depreciation-Computer	(205,875.00)	(196,815.00)			(9,060.00)
Subtotal [S6L2.4C1B] A/D Equipment		(1,259,726.00)	(1,163,520.00)	(96,206.00)		
Total [S6L2.4C1]	Equipment	217,743.00	313,949.00			
Group : [S6L2.5C1] Software/Limited Life Assets						
Subgroup : [S6L2.5C1] Software Cost						
1404500000	Computer Software	158,623.00	158,623.00			0.00
Subtotal [S6L2.5C1A] Software Cost		158,623.00	158,623.00			
Subgroup : [S6L2.5C1] A/D Software						
1458000000	Accum. Depreciation-Computer	(101,738.00)	(69,813.00)			(31,925.00)

Subtotal [S6L2.5C1B] A/D Software	(101,738.00)	(69,813.00)	
Total [S6L2.5C1] Software/Limited Life Assets	56,885.00	88,810.00	
Group : [S6L2.6C1] Motor Vehicle - Cost			
Subgroup : [S6L2.6C1] Motor Vehicle Cost			
1403000000 Motor Vehicles	208,245.00	208,245.00	0.00
Subtotal [S6L2.6C1A] Motor Vehicle Cost	208,245.00	208,245.00	
Subgroup : [S6L2.6C1] A/D Motor Vehicles			
1455000000 Accum. Depreciation-Motor Veh	(173,110.00)	(151,515.00)	
Subtotal [S6L2.6C1B] A/D Motor Vehicles	(173,110.00)	(151,515.00)	(21,595.00)
Total [S6L2.6C1] Motor Vehicle - Cost	35,135.00	56,730.00	
Group : [S6L3.1C1] Long Term Investments			
Subgroup : None			
1801500000 Wellsfargo Stock	685,495.00	712,779.00	
1802000000 Wellsfargo Allowance for Unre	223,539.00	327,008.00	
1804000000 Wilmington Stock	3,398,670.00	4,047,111.00	
1804500000 Wilmington Allowance for Unre	222,594.00	736,784.00	
Subtotal : None	4,530,298.00	5,823,682.00	
Total [S6L3.1C1] Long Term Investments	4,530,298.00	5,823,682.00	
Group : [S6L3.5C1] Mortgage Acquisition Costs			
Subgroup : None			
1910500000 Deferred Financing Costs-Citi	186,910.00	186,910.00	
Subtotal : None	186,910.00	186,910.00	
Total [S6L3.5C1] Mortgage Acquisition Costs	186,910.00	186,910.00	
Group : [S6L3.6C1] Accum Amort of Mortgage Acquisition Costs			
Subgroup : None			
1911000000 Accumulated Amortization	(33,747.00)	(27,517.00)	
Subtotal : None	(33,747.00)	(27,517.00)	
Total [S6L3.6C1] Accum Amort of Mortgage Acquisition	(33,747.00)	(27,517.00)	
Group : [S6L5.1C1] Trade Payable			
Subgroup : None			
2000000000 A/P - Trade	(234,494.00)	(249,833.00)	
2010000000 A/P Medicaid SK	(12,773.00)	(23,767.00)	
2013000000 A/P Patient Funds Due	0.00	(73.00)	
Subtotal : None	(247,267.00)	(273,673.00)	
Total [S6L5.1C1] Trade Payable	(247,267.00)	(273,673.00)	
Group : [S6L5.2C1] Accrued Expenses			
Subgroup : None			
2000500000 A/P - Accrual	(15,597.00)	(9,400.00)	
2001000000 A/P - User Fees	(10,564.00)	(10,859.00)	
Subtotal : None	(26,161.00)	(20,259.00)	
Total [S6L5.2C1] Accrued Expenses	(26,161.00)	(20,259.00)	
Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities			
Subgroup : [S6L5.7C1] Accrued Salaries			
2300000000 Accrued Salaries	(288,178.00)	(252,691.00)	
2302000000 Accrued Earned Time	(268,560.00)	(277,636.00)	
Subtotal [S6L5.7C1A] Accrued Salaries	(556,738.00)	(530,327.00)	
Subgroup : [S6L5.7C1] Accrued Payroll Taxes Payable			
2305000000 Accrued Payroll Taxes	(44,107.00)	(41,842.00)	
Subtotal [S6L5.7C1C] Accrued Payroll Taxes Payable	(44,107.00)	(41,842.00)	
Subgroup : [S6L5.7C1] Other Payroll Liabilities			
2306500000 Nationwide Withholding	(4,145.00)	0.00	
2307000000 Other Withholding	(1,072.00)	(1,421.00)	
Subtotal [S6L5.7C1D] Other Payroll Liabilities	(5,217.00)	(1,421.00)	
Total [S6L5.7C1] Accrued Salaries & Payroll Liabilities	(606,062.00)	(573,590.00)	
Group : [S6L5.10C1] Other Current Liabilities			
Subgroup : None			
2505500000 Derivative Financial Instrume	413,549.00	(485,722.00)	
Subtotal : None	413,549.00	(485,722.00)	
Total [S6L5.10C1] Other Current Liabilities	413,549.00	(485,722.00)	
Group : [S6L6.1C1] Mortgage Payable			
Subgroup : None			
2200000000 L/T Debt (Current Portion)	(317,605.00)	(307,678.00)	
2505000000 Long Term Debt-Citizens	(11,325,896.00)	(11,643,501.00)	
Subtotal : None	(11,643,501.00)	(11,951,179.00)	

Total [S6L6.1C1]	Motgage Payable	(11,643,501.00)	(11,951,179.00)	307,678.00
Group : [S6L6.2C1]	Due to Related Parties, Subsidiaries & Affiliates			
Subgroup : None				
2015000000	A/P Hannah BG Shaw Trust	(306,222.00)	0.00	
2260000000	Loan Payable Trust	(100,000.00)	(100,000.00)	
Subtotal : None		(406,222.00)	(100,000.00)	
Total [S6L6.2C1]	Due to Related Parties, Subsidiaries &	(406,222.00)	(100,000.00)	
Group : [S6L8B.4C1]	Owners Equity Balance-Retained Earnings			
Subgroup : None				
2800000000	Fund Balance	(11,568,303.00)	(10,214,434.00)	
Subtotal : None		(11,568,303.00)	(10,214,434.00)	
Total [S6L8B.4C1]	Owners Equity Balance-Retained Earr	(11,568,303.00)	(10,214,434.00)	
Group : [S2L1.1C1]	Private Pay			
Subgroup : None				
3001000000	Private R & B (Skilled)	(1,999,101.00)	(1,937,404.00)	
3002000000	Private - Bed Hold (Skilled)	(37,250.00)	(16,576.00)	
3011000000	Private R & B (RC)	(671,038.00)	(550,679.00)	
3012000000	Private - Bed Hold (RC)	(100,989.00)	(88,502.00)	
3018000000	Hospice - Private	(153,840.00)	(244,268.00)	
3061000000	HMO Income	(39,872.00)	(15,940.00)	
3069000000	HMO Contractual Allowance	26,064.00	11,399.00	
Subtotal : None		(2,976,026.00)	(2,841,970.00)	
Total [S2L1.1C1]	Private Pay	(2,976,026.00)	(2,841,970.00)	
Group : [S2L1.4C1]	Medicare-Fee-For-Service			
Subgroup : None				
3021000000	Medicare - Room & Board	(1,653,407.00)	(1,518,044.00)	
3029000000	Medicare -Part A (Contractual	(1,098,091.00)	(992,807.00)	
Subtotal : None		(2,751,498.00)	(2,510,851.00)	
Total [S2L1.4C1]	Medicare-Fee-For-Service	(2,751,498.00)	(2,510,851.00)	
Group : [S2L1.6C1]	MassHealth Fee-for-Service			
Subgroup : None				
3031000000	Medicaid Room & Board (Skille	(4,901,497.00)	(5,488,137.00)	
3039000000	Medicaid Contractual Allowanc	2,090,537.00	2,489,245.00	
3049000000	Medicaid Contractual Allowanc	8,228.00	27,538.00	
Subtotal : None		(2,802,732.00)	(2,971,354.00)	
Total [S2L1.6C1]	MassHealth Fee-for-Service	(2,802,732.00)	(2,971,354.00)	
Group : [S2L1.11C1]	Medicaid Out of State			
Subgroup : None				
3041000000	Medicaid Room & Board (RC)	(61,122.00)	(120,683.00)	
Subtotal : None		(61,122.00)	(120,683.00)	
Total [S2L1.11C1]	Medicaid Out of State	(61,122.00)	(120,683.00)	
Group : [S2L1.12C1]	Medicaid Patient Paid Amount			
Subgroup : None				
3032000000	Medicaid Patient Resources (Skilled)	(718,227.00)	0.00	
Subtotal : None		(718,227.00)	0.00	
Total [S2L1.12C1]	Medicaid Patient Paid Amount	(718,227.00)	0.00	
Group : [S2L1.13C1]	DTA & EAEDC			
Subgroup : None				
3051000000	DTA Income	(1,514,741.00)	(1,152,441.00)	
3059000000	DTA Contractual Allowance	106,954.00	193,053.00	
3059500000	Prior DTA Income Adjustment	0.00	(13,904.00)	
Subtotal : None		(1,407,787.00)	(973,292.00)	
Total [S2L1.13C1]	DTA & EAEDC	(1,407,787.00)	(973,292.00)	
Group : [S2L1.15C1]	Other Payer Revenue			
Subgroup : None				
3034000000	Hospice Room and Board	(537,948.00)	(687,746.00)	
3038000000	Hospice contractual allowance	166,844.00	293,978.00	
Subtotal : None		(371,104.00)	(393,768.00)	
Total [S2L1.15C1]	Other Payer Revenue	(371,104.00)	(393,768.00)	
Group : [S2L1.1C2]	Ancillary-Private Pay			
Subgroup : None				
4001000000	PT - Private	(10,494.00)	(11,125.00)	
4021000000	OT - Private	0.00	(193.00)	
4041000000	SLP - Private	(125.00)	(1,275.00)	
Subtotal : None		(10,619.00)	(12,593.00)	
Total [S2L1.1C2]	Ancillary-Private Pay	(10,619.00)	(12,593.00)	
Group : [S2L1.4C2]	Ancillary-Medicare Fee-for-Service			
Subgroup : None				

3029010000	Medicare-Part A (Ancillary Co	3,657,907.00	3,261,817.00
4002000000	PT - Medicare Part A	(1,021,914.00)	(880,781.00)
4003000000	PT - SK Medicare Part B	(64,698.00)	(66,902.00)
4003500000	PT - RC Medicare Part B	(46,937.00)	(45,795.00)
4022000000	OT - Medicare Part A	(968,741.00)	(793,467.00)
4022500000	OT - RC Medicare Part B	(38,723.00)	(30,212.00)
4023000000	OT - SK Medicare Part B	(91,478.00)	(48,187.00)
4042000000	SLP - Medicare Part A	(293,293.00)	(226,358.00)
4042500000	SLP - RC Medicare Part B	(23,571.00)	(32,202.00)
4043000000	SLP - SK Medicare Part B	(62,297.00)	(59,316.00)
4082000000	Pharmacy - Medicare Part A	0.00	(48,163.00)
4102000000	X-Ray - Medicare Part A	0.00	(7,169.00)
4162000000	Lab - Medicare Part A	0.00	(12,641.00)
4182000000	Other Ancillary - Medicare Pa	(1,373,958.00)	(1,293,237.00)
4500000000	Medicare Part B Contractual A	183,779.00	155,158.00
4610000000	RC Medicare Part B Anncllary	8,265.00	3,750.00
4620000000	SK Medicare Part B Ancillary	4,320.00	2,431.00
Subtotal : None		(131,339.00)	(121,274.00)
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(131,339.00)	(121,274.00)

Group : [S2L1.5C2]	Ancillary-Medicare Managed Care (Part C)		
Subgroup : None			
4005000000	PT - HMO (Managed Care)	(21,437.00)	(6,304.00)
4025000000	OT - HMO (Managed Care)	(20,132.00)	(6,672.00)
4045000000	SLP - HMO (Managed Care)	(3,238.00)	(8,951.00)
4085000000	Pharmacy - HMO (Managed Care)	0.00	(119.00)
4105000000	X-Ray - HMO (Managed Care)	0.00	(241.00)
4165000000	Lab - HMO (Managed Care)	0.00	(360.00)
6087000000	Other Ancillary-HMO (Managed	324.00	0.00
Subtotal : None		(44,483.00)	(22,647.00)
Total [S2L1.5C2]	Ancillary-Medicare Managed Care (Part C)	(44,483.00)	(22,647.00)

Group : [S2L1.6C2]	Ancillary-MassHealth Fee-for-Service		
Subgroup : None			
4004000000	PT - Medicaid	(1,804.00)	(12,580.00)
4024000000	OT - Medicaid	193.00	(193.00)
4044000000	SLP - Medicaid	(546.00)	(1,275.00)
4140000000	Flu, Pneumonia Etc. Shots	(1,343.00)	0.00
4164000000	Lab - Medicaid	0.00	(81.00)
Subtotal : None		(3,500.00)	(14,129.00)
Total [S2L1.6C2]	Ancillary-MassHealth Fee-for-Service	(3,500.00)	(14,129.00)

Group : [S2L1.14C2]	Ancillary-Veterans Affairs & Other Public		
Subgroup : None			
6053500000	SLP-Hospice	206.00	0.00
Subtotal : None		206.00	0.00
Total [S2L1.14C2]	Ancillary-Veterans Affairs & Other Public	206.00	0.00

Group : [S2L3.2C1]	Endowment & Other Non Recoverable Revenue		
Subgroup : None			
4900000000	Donations & Bequests	(4,572.00)	(9,782.00)
4931000000	Unrealized Gain/Loss Mkt. Sec	630,813.00	703,210.00
4932000000	Realized Gain/Loss Wilmington	75,317.00	(1,543,988.00)
4933000000	Realized Gain/Loss Wellsfargo	20,097.00	(5,560.00)
4960000000	Income From Shaw Trust	(296,278.00)	(267,748.00)
4990500000	Forgiveness of Debt Income	0.00	(1,151,500.00)
4991000000	Stimulus Income-Restricted	(606,278.00)	(1,011,995.00)
6207800000	Loss/Gain On Swap	(899,272.00)	(465,080.00)
Subtotal : None		(1,080,173.00)	(3,752,443.00)
Total [S2L3.2C1]	Endowment & Other Non Recoverable Revenue	(1,080,173.00)	(3,752,443.00)

Group : [S2L3.6C1]	Prior Year Retroactive Revenue		
Subgroup : None			
3067500000	Prior HMO Income Adjustment	0.00	(3,848.00)
Subtotal : None		0.00	(3,848.00)
Total [S2L3.6C1]	Prior Year Retroactive Revenue	0.00	(3,848.00)

Group : [S2L3.7C1]	Interest Income		
Subgroup : None			
4920000000	Interest Income	(1,393.00)	(144.00)
4930000000	Investment Income Wellsfargo	(19,139.00)	(18,546.00)
4940000000	Investment Income Wilmington	(98,438.00)	(134,307.00)
Subtotal : None		(118,970.00)	(152,997.00)
Total [S2L3.7C1]	Interest Income	(118,970.00)	(152,997.00)

Group : [S2L3.9C1]	Administrative & General Recoverable Income		
Subgroup : None			
4990000000	Other Income	(22,832.00)	0.00
Subtotal : None		(22,832.00)	0.00
Total [S2L3.9C1]	Administrative & General Recoverable Income	(22,832.00)	0.00

Group : [S2L3.11C1] Variable Recoverable Income			
Subgroup : None			
4910000000	Hairdresser Income	(35,541.00)	(27,670.00)
4911000000	Restaurant Outing Income	(216.00)	(800.00)
4950000000	Purchase Discounts	(3,511.00)	(2,233.00)
Subtotal : None		(39,268.00)	(30,703.00)
Total [S2L3.11C1]	Variable Recoverable Income	(39,268.00)	(30,703.00)
Group : [S3L1.1C1] Director of Nurses Salary			
Subgroup : None			
5015000000	Director Of Nursing Salaries	132,266.00	128,323.00
Subtotal : None		132,266.00	128,323.00
Total [S3L1.1C1]	Director of Nurses Salary	132,266.00	128,323.00
Group : [S3L1.7C1] Registered Nurses Salaries			
Subgroup : None			
5005200000	RN (Skilled) Salaries	656,302.00	561,817.00
5005400000	RN (RC) Salaries	47,326.00	32,357.00
5005600000	LPN- Supervisor Salaries	193,198.00	177,913.00
Subtotal : None		896,826.00	772,087.00
Total [S3L1.7C1]	Registered Nurses Salaries	896,826.00	772,087.00
Group : [S3L1.11C1] Registered Nurses Purchased Service Tempory Agency Staff			
Subgroup : None			
6000015000	Purchased Services-Nursing	2,876.00	2,316.00
6500000000	RN Purchased Services	190,469.00	154,874.00
Subtotal : None		193,345.00	157,190.00
Total [S3L1.11C1]	Registered Nurses Purchased Service	193,345.00	157,190.00
Group : [S3L1.12C1] Licensed Practical Nurses Salary			
Subgroup : None			
5006200000	LPN (Skilled) Salaries	1,260,893.00	1,175,884.00
5006400000	LPN (RC) Salaries	182,206.00	131,117.00
Subtotal : None		1,443,099.00	1,307,001.00
Total [S3L1.12C1]	Licensed Practical Nurses Salary	1,443,099.00	1,307,001.00
Group : [S3L1.16C1] Licensed Practical Nurses Purchased Service Tempory Agency Staff			
Subgroup : None			
6505000000	LPN Purchased Services	283,169.00	131,122.00
Subtotal : None		283,169.00	131,122.00
Total [S3L1.16C1]	Licensed Practical Nurses Purchased	283,169.00	131,122.00
Group : [S3L1.17C1] Certified Nurses Aides Salaries			
Subgroup : None			
5007200000	CNA (Skilled) Salaries	1,493,216.00	1,209,125.00
5007400000	CNA (RC) Salaries	133,035.00	109,281.00
Subtotal : None		1,626,251.00	1,318,406.00
Total [S3L1.17C1]	Certified Nurses Aides Salaries	1,626,251.00	1,318,406.00
Group : [S3L1.21C1] Certified Nurses Aides Purchased Service Tempory Agency Staff			
Subgroup : None			
6509000000	CNA Purchased Services	460,395.00	145,760.00
Subtotal : None		460,395.00	145,760.00
Total [S3L1.21C1]	Certified Nurses Aides Purchased Ser	460,395.00	145,760.00
Group : [S3L2.1C1] Administration Salaries			
Subgroup : [S3L2.1C1A] Administrator Salaries			
5000000000	Administrative Salaries	176,705.00	149,254.00
Subtotal [S3L2.1C1A] Administrator Salaries		176,705.00	149,254.00
Total [S3L2.1C1]	Administration Salaries	176,705.00	149,254.00
Group : [S3L2.7C1] Clerical Staff Salaries			
Subgroup : None			
5001100000	Business Office Salaries	452,219.00	409,847.00
5009500000	Director Of Admissions Salari	81,235.00	78,069.00
Subtotal : None		533,454.00	487,916.00
Total [S3L2.7C1]	Clerical Staff Salaries	533,454.00	487,916.00
Group : [S3L2.10C1] Clerical Staff Purchased Service			
Subgroup : None			
6000011000	Purchased Services-Office	15,916.00	13,023.00
6600100000	Computer Maintenance/Support	125,713.00	115,972.00
Subtotal : None		141,629.00	128,995.00
Total [S3L2.10C1]	Clerical Staff Purchased Service	141,629.00	128,995.00
Group : [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping Services			
Subgroup : None			

6090000000	Payroll & Billing Expense	35,248.00	34,282.00
Subtotal : None		35,248.00	34,282.00
Total [S3L2.11C1]	Electronic Data Processing, Payroll &	35,248.00	34,282.00

Group : [S3L2.12C1] Office Supplies

Subgroup : None			
6209000000	Bank/Other Service Charges	11,155.00	10,135.00
6260011000	Supplies-Office	27,452.00	23,454.00
6600200000	Computer Hardware/Software Ex	2,400.00	8,044.00
6601000000	Postage Expense	4,581.00	4,251.00
Subtotal : None		45,588.00	45,884.00
Total [S3L2.12C1]	Office Supplies	45,588.00	45,884.00

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

Subgroup : None			
6602000000	Telephone Expense	19,023.00	18,724.00
6614000000	Cable Television Expense	38,013.00	36,636.00
Subtotal : None		57,036.00	55,360.00
Total [S3L2.13C1]	Telecommunications (e.g. Internet & F	57,036.00	55,360.00

Group : [S3L2.15C1] Travel, Conventions & Meetings

Subgroup : None			
6606000000	Conventions & Meetings Expense	231.00	319.00
Subtotal : None		231.00	319.00
Total [S3L2.15C1]	Travel, Conventions & Meetings	231.00	319.00

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

Subgroup : None			
6608000000	Advertising-Help Wanted	16,750.00	11,438.00
Subtotal : None		16,750.00	11,438.00
Total [S3L2.16C1]	Advertising: Help Wanted	16,750.00	11,438.00

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

Subgroup : None			
6611500000	Publications & Subscriptions	4,029.00	3,842.00
6612000000	Licenses Dues - Patient Care	29,821.00	30,830.00
6613000000	Licenses & Dues - Other	5,428.00	5,505.00
Subtotal : None		39,278.00	40,177.00
Total [S3L2.17C1]	Licenses & Dues: Patient Care Related	39,278.00	40,177.00

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

Subgroup : None			
6120000000	Accounting Services	71,297.00	84,963.00
Subtotal : None		71,297.00	84,963.00
Total [S3L2.19C1]	Accounting Services (not related to A	71,297.00	84,963.00

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

Subgroup : None			
6403000000	Property & Professional Liabi	95,132.00	118,502.00
Subtotal : None		95,132.00	118,502.00
Total [S3L2.20C1]	Insurance: Malpractice & General Liat	95,132.00	118,502.00

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

Subgroup : None			
3027500000	Prior Medicare-Part A Income	3.00	16,862.00
6210000000	Donations	975.00	300.00
6616000000	Miscellaneous Expense	694.00	1,563.00
6630000000	Officer Fees	20,000.00	20,000.00
6635000000	Directors Fees	20,000.00	20,000.00
6640000000	Hairdressing Expense	36,128.00	29,085.00
6650000000	Investment Fees Wilmington	48,777.00	44,508.00
6650500000	Investment Fees Wellsfargo	6,014.00	6,001.00
6651000000	Foreign Tax On Investments	0.00	80.00
Subtotal : None		132,591.00	138,399.00
Total [S3L2.22C1]	Other A & G Expenses	132,591.00	138,399.00

Group : [S3L2B.1C1] Advertising Marketing

Subgroup : None			
6609000000	Advertising-Promotional	0.00	600.00
6609500000	Marketing Expense	790.00	1,013.00
6610000000	Public Relations Expense	2,342.00	1,753.00
Subtotal : None		3,132.00	3,366.00
Total [S3L2B.1C1]	Advertising Marketing	3,132.00	3,366.00

Group : [S3L2B.6C1] Legal: Other

Subgroup : None			
6110000000	Legal Services	2,496.00	32,476.00
Subtotal : None		2,496.00	32,476.00
Total [S3L2B.6C1]	Legal: Other	2,496.00	32,476.00

Group : [S3L2B.7C1] Key Person Insurance			
Subgroup : None			
6402000000	Officer & Board Insurance	10,985.00	10,408.00
Subtotal : None		10,985.00	10,408.00
Total [S3L2B.7C1] Key Person Insurance		10,985.00	10,408.00

Group : [S3L2B.9C1] Management Consultants			
Subgroup : None			
6130000000	Management Consultant	27,478.00	27,488.00
Subtotal : None		27,478.00	27,488.00
Total [S3L2B.9C1] Management Consultants		27,478.00	27,488.00

Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest			
Subgroup : None			
6208000000	Interest, Fines, Fees & Penal	2,325.00	20,185.00
Subtotal : None		2,325.00	20,185.00
Total [S3L2B.11C1] Fines, Late Fees, Penalties including Interest		2,325.00	20,185.00

Group : [S3L2B.14C1] Bad Debt Expenses			
Subgroup : None			
6660000000	Bad Debt Expense	131,369.00	40,326.00
Subtotal : None		131,369.00	40,326.00
Total [S3L2B.14C1] Bad Debt Expenses		131,369.00	40,326.00

Group : [S3L2B.15C1] User Fee Assessment			
Subgroup : None			
3005000000	Private - User Fees (Skilled)	10,417.00	9,956.00
3035000000	Medicaid User Fees (Skilled)	31,646.00	31,855.00
Subtotal : None		42,063.00	41,811.00
Total [S3L2B.15C1] User Fee Assessment		42,063.00	41,811.00

Group : [S3L3.1C1] Staff Development Coordinator Salaries			
Subgroup : None			
5010000000	Staff Development Coordinator	185,860.00	180,844.00
Subtotal : None		185,860.00	180,844.00
Total [S3L3.1C1] Staff Development Coordinator Salaries		185,860.00	180,844.00

Group : [S3L3.5C1] Plant Operations: Salaires			
Subgroup : None			
5002500000	Maintenance Salaries	329,778.00	296,165.00
Subtotal : None		329,778.00	296,165.00
Total [S3L3.5C1] Plant Operations: Salaires		329,778.00	296,165.00

Group : [S3L3.8C1] Plant Operations: Purchased Service			
Subgroup : None			
6000012500	Purchased Services-Maintenance	195,819.00	178,617.00
Subtotal : None		195,819.00	178,617.00
Total [S3L3.8C1] Plant Operations: Purchased Service		195,819.00	178,617.00

Group : [S3L3.9C1] Plant Operations: Supplies & Expenses			
Subgroup : None			
6260012500	Supplies-Maintenance	46,913.00	39,649.00
6615000000	Furniture, Fixtures & Equipme	5,538.00	17,750.00
Subtotal : None		52,451.00	57,399.00
Total [S3L3.9C1] Plant Operations: Supplies & Expenses		52,451.00	57,399.00

Group : [S3L3.10C1] Plant Operatins: Utilities			
Subgroup : None			
6301000000	Electric Expense	160,105.00	150,950.00
6302000000	Oil/Gas Fuel Expense	119,229.00	85,523.00
6303000000	Water Expense	24,127.00	25,495.00
Subtotal : None		303,461.00	261,968.00
Total [S3L3.10C1] Plant Operatins: Utilities		303,461.00	261,968.00

Group : [S3L3.16C1] Dietician: Purchased Service			
Subgroup : None			
6005000000	Dietition Consultant	23,909.00	23,035.00
Subtotal : None		23,909.00	23,035.00
Total [S3L3.16C1] Dietician: Purchased Service		23,909.00	23,035.00

Group : [S3L3.18C1] Dietary: Salaries			
Subgroup : None			
5003500000	Dietary Salaries	779,101.00	681,685.00
Subtotal : None		779,101.00	681,685.00
Total [S3L3.18C1] Dietary: Salaries		779,101.00	681,685.00

Group : [S3L3.21C1] Dietary: Food			
Subgroup : None			

6250000000	Raw Food Expense	409,442.00	336,543.00
Subtotal : None		409,442.00	336,543.00
Total [S3L3.21C1]	Dietary: Food	409,442.00	336,543.00

Group : [S3L3.22C1] Dietary: Purchased Service

Subgroup : None			
6000013500	Purchased Services-Dining	2,173.00	832.00
Subtotal : None		2,173.00	832.00
Total [S3L3.22C1]	Dietary: Purchased Service	2,173.00	832.00

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

Subgroup : None			
6260013500	Supplies-Dining	32,990.00	32,703.00
Subtotal : None		32,990.00	32,703.00
Total [S3L3.23C1]	Dietary: Supplies & Expenses	32,990.00	32,703.00

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

Subgroup : [S3L3.24C1] Housekeeping Salaries			
5004200000	Housekeeping (Skilled) Salari	270,578.00	219,346.00
5004400000	Housekeeping (RC) Salaries	106,018.00	94,536.00
Subtotal [S3L3.24C1] Housekeeping Salaries		376,596.00	313,882.00

Subgroup : [S3L3.24C1] Laundry Salaries

5004500000	Laundry Salaries	81,541.00	68,366.00
Subtotal [S3L3.24C1] Laundry Salaries		81,541.00	68,366.00

Total [S3L3.24C1]	Housekeeping / Laundry: Salaries	458,137.00	382,248.00
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Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service

Subgroup : [S3L3.27C1] Laundry Purchased Service			
6000014500	Purchased Services-Laundry	59,366.00	56,779.00
Subtotal [S3L3.27C1] Laundry Purchased Service		59,366.00	56,779.00

Total [S3L3.27C1]	Housekeeping / Laundry: Purchased	59,366.00	56,779.00
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Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense

Subgroup : [S3L3.28C1] Housekeeping Supplies & Expenses			
6260014200	Supplies-Housekeeping	48,777.00	48,498.00
Subtotal [S3L3.28C1] Housekeeping Supplies & Expenses		48,777.00	48,498.00

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

6260014500	Supplies-Laundry	8,267.00	3,090.00
Subtotal [S3L3.28C1] Laundry Supplies & Expense		8,267.00	3,090.00

Total [S3L3.28C1]	Housekeeping / Laundry: Supplies &	57,044.00	51,588.00
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Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries

Subgroup : None			
5009200000	Medical Records Salaries	46,063.00	44,155.00
Subtotal : None		46,063.00	44,155.00
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salari	46,063.00	44,155.00

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

Subgroup : [S3L3.40C1] MDS Salaries			
5009800000	Resident Care Coordinator Sal	103,215.00	113,683.00
Subtotal [S3L3.40C1] MDS Salaries		103,215.00	113,683.00

Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) E	103,215.00	113,683.00
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Group : [S3L3.48C1] Social Service Worker: Salaries

Subgroup : None			
5001500000	Social Services Salaries	119,996.00	112,591.00
Subtotal : None		119,996.00	112,591.00
Total [S3L3.48C1]	Social Service Worker: Salaries	119,996.00	112,591.00

Group : [S3L3.51C1] Social Service Worker: Purchased Service

Subgroup : None			
6000011500	Purchased Services-Social Ser	535.00	110.00
Subtotal : None		535.00	110.00
Total [S3L3.51C1]	Social Service Worker: Purchased Ser	535.00	110.00

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

Subgroup : None			
6055000000	Indirect Consultants	146,397.00	0.00
Subtotal : None		146,397.00	0.00
Total [S3L3.59C1]	Indirect Restorative Therapy: Consult	146,397.00	0.00

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

Subgroup : None

6030000000	PT-Private Expense	(138,065.00)	10,179.00
6031000000	PT-Medicare A Expense	189,730.00	182,357.00
6032000000	PT - SK Medicare B Expense	21,793.00	23,063.00
6032500000	PT - RC Medicare Part B Expen	14,814.00	15,673.00
6033000000	PT-HMO (Managed Care) Expense	4,147.00	732.00
6040000000	OT-Private Expense	392.00	0.00
6041000000	OT-Medicare A Expense	174,267.00	148,007.00
6042000000	OT - SK Medicare B Expense	28,865.00	15,868.00
6042500000	OT - RC Medicare Part B Expen	11,283.00	9,800.00
6043000000	OT-HMO (Managed Care) Expense	3,001.00	668.00
6043500000	OT-Hospice	0.00	92.00
6050000000	SLP - Private Expense	275.00	476.00
6051000000	SLP - Medicare A Expense	33,406.00	34,299.00
6052000000	SLP - SK Medicare B Expense	23,570.00	23,266.00
6052500000	SLP - RC Medicare B Expense	8,305.00	12,034.00
6053000000	SLP-HMO (Managed Care) Expense	667.00	1,234.00
Subtotal : None		376,450.00	477,748.00
Total [S3L3.62C1]	Direct Restorative Therapy: Consultar	376,450.00	477,748.00

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

Subgroup : None			
5008200000	Activities (Skilled) Salaries	396,982.00	330,595.00
5008400000	Activities (RC) Salaries	34,038.00	27,476.00
Subtotal : None		431,020.00	358,071.00
Total [S3L3.64C1]	Recreational Therapy/Activities: Salar	431,020.00	358,071.00

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

Subgroup : None			
6260018200	Supplies-Activities SK	4,326.00	5,533.00
6261000000	Activity Entertainment Expense	7,125.00	6,920.00
6262000000	Activity Other Expense	12,184.00	8,021.00
6641000000	Restaurant Outing Expense	216.00	889.00
Subtotal : None		23,851.00	21,363.00
Total [S3L3.68C1]	Recreational Therapy/Activities: Supp	23,851.00	21,363.00

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

Subgroup : None			
6204000000	Depreciation Expense-Motor Ve	21,595.00	29,573.00
6401000000	Motor Vehicle Insurance Expen	9,609.00	9,039.00
6603000000	Motor Vehicle Expense	9,080.00	4,113.00
6604000000	Motor Vehicles Excise Tax	755.00	1,155.00
6605000000	Personal Car Use Expense	309.00	49.00
Subtotal : None		41,348.00	43,929.00
Total [S3L3.78C1]	Travel: Motor Vehicle Expense	41,348.00	43,929.00

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

Subgroup : None			
6607010000	Education & Training Expense-	1,368.00	3,419.00
6607011000	Education & Training Expense-	13,198.00	8,615.00
6607015000	Education & Training Expense-	573.00	220.00
6607018200	Education & Training Expense-	3,276.00	669.00
6607020000	Education & Training Expense-	12,831.00	12,831.00
6607500000	Tuition Reimbursement Expense	12,371.00	14,804.00
Subtotal : None		43,617.00	40,558.00
Total [S3L3.80C1]	Variable Job Related Education	43,617.00	40,558.00

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

Subgroup : None			
6020000000	Medical Director	6,000.00	6,000.00
Subtotal : None		6,000.00	6,000.00
Total [S3L3.82C1]	Physician Services: Medical Director	6,000.00	6,000.00

Group : [S3L3.87C1] Legend Drugs

Subgroup : None			
6033500000	PT-Hospice	46.00	0.00
6061000000	Med Supplies-Medicare A Expen	2,377.00	3,239.00
6062000000	Med Supplies-SK Medicare B Ex	42.00	109.00
6071000000	X-Ray-Medicare A Expense	19,212.00	17,694.00
6072000000	X-Ray-SK Medicare B Expense	0.00	11.00
6080000000	Lab-Private Expense	1,024.00	140.00
6081000000	Lab-Medicare A Expense	34,082.00	34,426.00
6082000000	Lab-SK Medicare B Expense	1,044.00	910.00
6082500000	Lab-RC Medicare B Expense	469.00	140.00
6083000000	Lab-HMO (Managed Care) Expense	452.00	662.00
6084000000	Other Ancillaries-Private	12.00	0.00
6085000000	Other Ancillary-Medicare A Ex	11,842.00	50,304.00
6086000000	Other Ancillary-SK Medicare B	1,637.00	181.00
6086500000	Other Ancillary-RC Medicare B	2,025.00	289.00
6620000000	Prescription Drugs-Medicare A	136,868.00	113,056.00
6621000000	Prescription Drugs-Non Medica	5,741.00	17,712.00

6622000000	Over-the-Counter Drugs-Medica	1,332.00	854.00
6623000000	Over-the-Counter Drugs-Non Me	23,304.00	22,725.00
Subtotal : None		241,509.00	262,452.00
Total [S3L3.87C1]	Legend Drugs	241,509.00	262,452.00
Group : [S3L3.89C1] House Supplies Not Resold			
Subgroup : None			
6260015000	Supplies-Nursing	198,812.00	210,596.00
6260015500	Supplies-Therapy	2,120.00	1,247.00
Subtotal : None		200,932.00	211,843.00
Total [S3L3.89C1]	House Supplies Not Resold	200,932.00	211,843.00
Group : [S3L3.92C1] Pharmacy Consultant			
Subgroup : None			
6010000000	Pharmacy Consultant	9,773.00	10,385.00
Subtotal : None		9,773.00	10,385.00
Total [S3L3.92C1]	Pharmacy Consultant	9,773.00	10,385.00
Group : [S3L4.1C1] Depreciaton			
Subgroup : [S3L4.1C1] Building Depreciation			
6200000000	Depreciation Expense-Buildings	449,807.00	449,807.00
6201000000	Depreciation Expense-Building	170,144.00	165,694.00
Subtotal [S3L4.1C1A] Building Depreciation		619,951.00	615,501.00
Subgroup : [S3L4.1C1] Improvements Depreciation			
6201500000	Depreciation Expense-Land Imp	13,823.00	13,823.00
6206500000	Depreciation Expense-VWTP	91,457.00	91,457.00
Subtotal [S3L4.1C1B] Improvements Depreciation		105,280.00	105,280.00
Subgroup : [S3L4.1C1] Equipment Depreciation			
6202000000	Depreciation Expense-Equipment	32,850.00	32,131.00
6203000000	Depreciation Expense-Furnitur	54,296.00	55,749.00
6205000000	Depreciation Expense-Computer	9,060.00	9,228.00
6206000000	Depreciation Expense-Computer	31,925.00	10,167.00
Subtotal [S3L4.1C1C] Equipment Depreciation		128,131.00	107,275.00
Total [S3L4.1C1]	Depreciaton	853,362.00	828,056.00
Group : [S3L4.2C1] Long Term Interest Expense SNF-CR			
Subgroup : None			
6207000000	Amortization Expense	6,230.00	6,230.00
6208500000	Interest On Debt	420,845.00	418,843.00
Subtotal : None		427,075.00	425,073.00
Total [S3L4.2C1]	Long Term Interest Expense SNF-CR	427,075.00	425,073.00
Group : [S3L4.6C1] Building Insurance Expense-SNF-CR			
Subgroup : None			
6404000000	Property insurance	35,000.00	0.00
Subtotal : None		35,000.00	0.00
Total [S3L4.6C1]	Building Insurance Expense-SNF-CR	35,000.00	0.00
Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
5420000000	Employee Health Insurance	539,155.00	420,491.00
5430000000	Employee Dental Insurance	21,222.00	20,649.00
6617000000	Employee Health Services	18,148.00	22,445.00
Subtotal : None		578,525.00	463,585.00
Total [CLA-53.01]	LA-Group Health/Life	578,525.00	463,585.00
Group : [CLA-53.02] LA-Employee Pensions			
Subgroup : None			
5435000000	Matching Funds 403(B)	15,558.00	18,468.00
5438000000	Administrative Fees 403(B)	3,590.00	3,516.00
Subtotal : None		19,148.00	21,984.00
Total [CLA-53.02]	LA-Employee Pensions	19,148.00	21,984.00
Group : [CLA-53.03] LA-Employee Benefits			
Subgroup : None			
5230000000	PFML Expense	24,256.00	23,430.00
6083500000	COVID Testing Expense	430,740.00	499,535.00
6611000000	Employee Recognition Expense	41,542.00	11,284.00
Subtotal : None		496,538.00	534,249.00
Total [CLA-53.03]	LA-Employee Benefits	496,538.00	534,249.00
Group : [CLA-53.04] LA-Payroll Taxes			
Subgroup : None			
5200000000	DET - State Unemployment Insu	5,165.00	28,837.00
5210000000	State Health Insurance Tax	8,468.00	9,071.00
5220000000	FICA Expense	535,395.00	465,468.00
Subtotal : None		549,028.00	503,376.00

Total [CLA-53.04]	LA-Payroll Taxes	<u>549,028.00</u>	<u>503,376.00</u>
Group : [CLA-53.05]	LA-Workers Comp		
Subgroup : None			
5300000000	Workman's Comp Insurance	144,096.00	117,626.00
Subtotal : None		<u>144,096.00</u>	<u>117,626.00</u>
Total [CLA-53.05]	LA-Workers Comp	<u>144,096.00</u>	<u>117,626.00</u>
NET (INCOME) LOSS		<u>0.00</u>	<u>0.00</u>
Sum of Account Groups		0.00	0.00

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