

Client: **A443516 - Lakeview House, Inc.**  
Engagement: **MDMC 2022 - Lakeview House, Inc.**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T-01 - SNF-CR TB Report**

Account	Description	CAID PP-1 12/31/2021	FS CP 12/31/2022	JE Ref #	CAIDJE	CAID CP 12/31/2022
<b>Group : [1000] Balance Sheet</b>						
<b>Subgroup : None</b>						
100100.000	CASH IN BANK	471,985.22	392,129.19		0.00	392,129.19
100200.000	CASH ON HAND	200.00	200.00		0.00	200.00
111000.000	ACCTS. RECV. - PRIVATE	1,238.20	(7,783.25)		0.00	(7,783.25)
112000.000	ACCTS. RECV. - WELFARE	254,944.44	298,508.08		0.00	298,508.08
113000.000	ACCTS. RECV. MED. PART A	55,842.28	61,725.40		0.00	61,725.40
120000.000	RESERVE FOR BAD DEBTS	(15,800.00)	(16,400.00)		0.00	(16,400.00)
151000.000	OTHER PREPAID EXPENSES	0.00	16,802.05		0.00	16,802.05
152000.000	PREPAID INSURANCE	67,283.00	43,989.00		0.00	43,989.00
161000.000	BUILDING IMPROVEMENTS	195,314.47	227,339.47		0.00	227,339.47
162000.000	EQUIPMENT	493,094.50	283,758.50		0.00	283,758.50
164000.000	OTHER IMPROVEMENTS	8,297.40	8,297.40		0.00	8,297.40
165000.000	ACCUM DEPR.-BUILD IMPROVEMENTS	(102,844.29)	(112,556.29)		0.00	(112,556.29)
166000.000	ACCUM. DEPR. - EQUIPMENT	(383,508.69)	(139,530.69)		0.00	(139,530.69)
168000.000	ACCUM. DEPR.-OTHER IMPROVMENTS	(8,297.00)	(8,297.00)		0.00	(8,297.00)
170000.000	Right of use assets	0.00	28,858.39		0.00	28,858.39
200100.000	ACCOUNTS PAYABLE	(91,662.01)	(74,289.52)		0.00	(74,289.52)
200300.000	Deferred Revenue- HHS	(57,514.24)	0.00		0.00	0.00
202000.000	ACCRUED SALARIES	(44,896.00)	(52,972.00)		0.00	(52,972.00)
202010.000	ACCRUED VACATION	(52,376.00)	(52,972.00)		0.00	(52,972.00)
202100.000	ACCRUED PAYROLL TAXES	(10,340.00)	(10,923.00)		0.00	(10,923.00)
202261.000	State Income tax payable	0.00	(1,000.00)		0.00	(1,000.00)
215100.000	RESIDENT REFUNDS	(2,613.37)	(1,536.47)		0.00	(1,536.47)
230000.000	Deferred Revenue	(42,169.44)	0.00		0.00	0.00
240000.000	Right of use liability- ST	0.00	(12,876.23)		0.00	(12,876.23)
240001.000	Right of use liability- LT	0.00	(15,982.16)		0.00	(15,982.16)
251200.000	Note Payable	0.00	(31,688.43)		0.00	(31,688.43)
301000.000	CAPITAL STOCK	(30,000.00)	(30,000.00)		0.00	(30,000.00)
302000.000	Distributions	171,510.04	183,703.69		0.00	183,703.69
308000.000	RETAINED EARNINGS	(16,449.36)	(706,178.47)		0.00	(706,178.47)
<b>Subtotal : None</b>		<b>861,239.15</b>	<b>270,325.66</b>		<b>0.00</b>	<b>270,325.66</b>
<b>Total [1000] Balance Sheet</b>		<b>861,239.15</b>	<b>270,325.66</b>		<b>0.00</b>	<b>270,325.66</b>
<b>Group : [3000] P&amp;L</b>						
<b>Subgroup : None</b>						
3025.00	RESOURCE INCOME	0.00	0.00		(566,091.00)	(566,091.00)
				CAIDJE - :	(566,091.00)	
400100.000	MEDICARE (LEVEL 1) INCOME	(278,241.11)	(168,715.14)		0.00	(168,715.14)
400250.000	PHARMACY INCOME - PART A	(27,320.04)	(28,972.58)		0.00	(28,972.58)
400400.000	PHYSICAL THERAPY - PART A	(23,445.04)	(14,901.42)		0.00	(14,901.42)
400450.000	OCCUPATIONAL THERAPY - PART A	(1,161.68)	(7,834.38)		0.00	(7,834.38)
400500.000	SPEECH THERAPY - PART A	(2,334.74)	(420.92)		0.00	(420.92)
400850.000	LABORATORY - PART A	(5,540.54)	(2,319.76)		0.00	(2,319.76)
400900.000	CONT. ADJ. - PART A	59,802.04	45,932.06		0.00	45,932.06
400999.000	Medicare A Prior Year Adj	(1,884.00)	(1,330.21)		0.00	(1,330.21)
410100.000	PRIVATE INCOME	(132,450.00)	(57,000.00)		0.00	(57,000.00)
410400.000	PRIVATE CERT - PHYSICAL THERAPY	(1,563.80)	(462.81)		0.00	(462.81)
410900.000	PRIVATE CERT - CONTRACTUAL ADJUSTMENT	0.00	77.21		0.00	77.21
4256	ADMINISTRATION EDUCATION	0.00	0.00		0.00	0.00
				CAIDJE - 1	(0.00)	
430100.000	MEDICAID INCOME	(2,564,527.82)	(2,818,949.54)		566,091.00	(2,252,858.54)
				CAIDJE - :	566,091.00	
430250.000	MEDICAID CERT - PHARMACY	(838.18)	(2,169.24)		0.00	(2,169.24)
430900.000	MEDICAID CERT - CONTRACTUAL ADJUSTMENT	838.18	0.00		0.00	0.00
4334	EMPL. BENEFITS-ADMIN	0.00	0.00		0.00	0.00
				CAIDJE - 4	(0.00)	
4335	EMPL. BENEFITS-DON	0.00	0.00		0.00	0.00
				CAIDJE - 4	(0.00)	
4404	P/R TAXES ADMINISTRATOR	0.00	0.00		0.00	0.00
				CAIDJE - 4	(0.00)	
4405	P/R TAXES DON	0.00	0.00		0.00	0.00
				CAIDJE - 4	(0.00)	
4411	GRP HLTH/LIFE DON	0.00	0.00		0.00	0.00
				CAIDJE - 4	(0.00)	
4417	GRP HLTH/LIFE ADMINISTRAT	0.00	0.00		0.00	0.00
				CAIDJE - 4	(0.00)	
4423	W/C INS. ADMINISTRATOR	0.00	0.00		0.00	0.00
				CAIDJE - 4	(0.00)	
4425	W/C INS. DON	0.00	0.00		0.00	0.00
				CAIDJE - 4	(0.00)	
450100.000	Managed Care Cert- R&B	(7,290.00)	(4,950.00)		0.00	(4,950.00)
460400.000	INSURANCE CERT - PHYSICAL THERAPY	(8.58)	(212.58)		0.00	(212.58)
460450.000	Insurance Cert- Occupational Therapy	0.00	(652.20)		0.00	(652.20)
460900.000	Insurance Cert. - Contractual Adjustment	0.00	326.85		0.00	326.85
470100.000	HOSPICE CERT - ROOM AND BOARD	(9,917.14)	(135,400.14)		0.00	(135,400.14)
480100.000	Federal COVID Grant Income	(159,441.97)	(57,514.24)		0.00	(57,514.24)
500260.000	Vaccines- Med B	(3,369.49)	(106.06)		0.00	(106.06)
500400.000	PHYSICAL THERAPY - PART B	(5,723.29)	(1,019.77)		0.00	(1,019.77)
500450.000	OCCUPATIONAL THERAPY - PART B	(1,077.53)	(1,250.84)		0.00	(1,250.84)
500500.000	SPEECH THERAPY - PART B	0.00	(3,252.20)		0.00	(3,252.20)
500900.000	CONT. ADJ-PART B	241.99	465.62		0.00	465.62

Client: **A443516 - Lakeview House, Inc.**  
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Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T-01 - SNF-CR TB Report**

Account	Description	CAID PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2021	12/31/2022			12/31/2022
500999.000	Medicare B- Prior Year adjustments	0.00	(110.36)		0.00	(110.36)
590100.000	Independent Living- R&B	0.00	(1,121.40)		0.00	(1,121.40)
595100.000	Assisted Living R&B (Rest Home)	(1,346,309.50)	(1,431,895.20)		0.00	(1,431,895.20)
599010.000	Barber and Beauty	(267.00)	0.00		0.00	0.00
599015.000	COMCAST RESIDENT PAYMENTS	(8,255.80)	(652.20)		0.00	(652.20)
599071.000	Comm of Mass- Supplemental Payments	(136,560.00)	(279,887.68)		0.00	(279,887.68)
599072.000	PPP Loan Forgiveness	(499,000.00)	0.00		0.00	0.00
599080.000	MISCELLANEOUS INCOME	(2,868.75)	(8,778.80)		0.00	(8,778.80)
599090.000	SMALL BALANCE ADJUSTMENTS	33.32	(2.35)		0.00	(2.35)
599091.000	Medicare Sequestration	0.00	256.63		0.00	256.63
610110.000	SALARIES - ACTIVITIES	64,739.80	88,622.48		0.00	88,622.48
610650.000	ACTIVITIES SUP&EXP	3,587.81	6,225.42		0.00	6,225.42
610660.000	Entertainment- Activities	98.64	0.00		0.00	0.00
620110.000	SALARIES - SOCIAL SERVICE	131,492.36	143,089.49		0.00	143,089.49
620850.000	SOCIAL SERV. CONS.	2,430.00	2,640.00		0.00	2,640.00
640100.000	SALARIES - RN	123,701.66	82,817.65		0.00	82,817.65
640110.000	SALARIES LPN - UNIT I	320,306.31	345,315.33		0.00	345,315.33
640120.000	NURSES AIDES LEVEL II	334,906.83	378,509.30		0.00	378,509.30
640310.000	Agency RN	6,684.00	100,678.18		0.00	100,678.18
640320.000	Agency LPN	2,536.00	448.00		0.00	448.00
640330.000	Agency Aides	0.00	12,019.37		0.00	12,019.37
640900.000	SALARIES MEDICAL RECORDS	33,758.22	36,084.68		0.00	36,084.68
660120.000	NURSES AIDES LEVEL IV	463,052.96	490,244.92		0.00	490,244.92
670100.000	SALARY - DIRECTOR OF NURSING	94,971.92	100,606.22		0.00	100,606.22
670600.000	NURSING SUP/EXP.	42,086.65	41,484.12		0.00	41,484.12
670601.000	Nursing Supples- COVID 19	131,374.06	139,429.21		0.00	139,429.21
670602.000	PPE Covid	15,185.00	21,446.91		0.00	21,446.91
670830.000	NURSING EDUCATION	0.00	0.00		0.00	0.00
670850.000	MEDICAL DIRECTOR	6,000.00	6,000.00	CAIDJE -	(0.00)	6,000.00
670900.000	OTHER	1,323.88	0.00		0.00	0.00
690110.000	SALARIES - DIETARY	317,992.68	346,959.10		0.00	346,959.10
690670.000	DIETARY SUP/EXP.	24,960.11	21,095.34		0.00	21,095.34
690690.000	RAW FOOD	190,659.86	236,709.12		0.00	236,709.12
690700.000	Dietary equip rental	923.46	0.00		0.00	0.00
690850.000	DIETICIAN PURCH. SERV.	10,400.00	8,496.00		0.00	8,496.00
700110.000	SALARIES - LAUNDRY	115,870.41	127,224.94		0.00	127,224.94
700670.000	LAUNDRY SUP/EXP.	2,970.12	5,485.75		0.00	5,485.75
700690.000	LINEN AND BEDDING	595.51	965.84		0.00	965.84
700730.000	EQUIPMENT REPAIR & MAINTENANCE	300.00	0.00		0.00	0.00
710110.000	SALARIES-HOUSEKEEPING	212,813.77	271,345.33		0.00	271,345.33
710670.000	HOUSEKEEPING SUP/EXP.	13,135.24	12,507.42		0.00	12,507.42
720500.000	TELEPHONE	7,847.52	2,600.74		0.00	2,600.74
720510.000	GAS	18,754.47	25,347.22		0.00	25,347.22
720520.000	ELECTRICITY	34,809.81	41,632.33		0.00	41,632.33
720530.000	WATER AND SEWERAGE	6,949.13	18,858.19		0.00	18,858.19
720535.000	SEWER	12,579.29	8,923.77		0.00	8,923.77
720670.000	PLANT SUPPLIES	38,129.39	31,724.94		0.00	31,724.94
720720.000	Small Equipment Purchase	5,734.69	0.00		0.00	0.00
720850.000	PURCHASED SERVICE-PLANT	67,037.52	72,916.02		0.00	72,916.02
730100.000	SALARIES - ADMINISTRATION	111,638.43	127,797.10		0.00	127,797.10
730110.000	SALARIES - CLERICAL	308,539.89	261,571.15		0.00	261,571.15
730200.000	PAYROLL TAXES - ADMINISTRATION	219,291.47	238,767.65		0.00	238,767.65
730250.000	WORKERS COMP INSURANCE	34,345.00	41,221.00	CAIDJE -	(0.00)	41,221.00
730300.000	GROUP HEALTH INSURANCE	183,508.35	191,852.57	CAIDJE -	(0.00)	191,852.57
730301.000	GROUP LIFE INSURANCE	3,138.22	7,493.78	CAIDJE -	(0.00)	7,493.78
730400.000	UNIFORM ALLOWANCE	3,604.00	0.00		0.00	0.00
730430.000	LEGAL	196.72	959.66		0.00	959.66
730440.000	ACCOUNTING	35,529.53	27,916.88		0.00	27,916.88
730441.000	Accounting COVID	1,170.75	551.25		0.00	551.25
730450.000	BOOKKEEPING SERVICE	1,282.50	952.50		0.00	952.50
730451.000	PAYROLL SERVICE	15,397.34	14,699.52		0.00	14,699.52
730510.000	ADVERTISING-HELP WANTED	2,522.75	3,561.51		0.00	3,561.51
730530.000	INSURANCE - OTHER	73,472.99	79,612.00		0.00	79,612.00
730535.000	AUTO INSURANCE	5,108.00	5,491.00		0.00	5,491.00
730536.000	PROPERTY INSURANCE	12,125.00	12,988.00		0.00	12,988.00
730540.000	BAD ACCOUNTS	18,322.50	25,355.85		0.00	25,355.85
730550.000	EQUIPMENT DEPRECIATION	13,361.65	18,133.00		0.00	18,133.00
730555.000	IMPROVEMENT DEPRECIATION	8,643.70	9,712.00		0.00	9,712.00
730560.000	INT/WORKING CAPITAL DEBT	357.55	1,593.22		0.00	1,593.22
730580.000	TAXES	611.00	97.26		0.00	97.26
730670.000	OFFICE SUPPLY & EXPENSE	21,509.29	23,105.62		0.00	23,105.62
730740.000	Copier Equipment	5,680.18	5,533.68		0.00	5,533.68
730750.000	MOTOR VEHICLE EXPENSE	16,445.07	18,598.03		0.00	18,598.03
730751.000	VEHICLE LEASE	8,198.24	0.00		0.00	0.00
730752.000	MOTOR VEHICLE LEASE 2	3,273.36	8,380.32		0.00	8,380.32
730760.000	RENT REAL ESTATE AFFIL.	68,047.11	69,321.41		0.00	69,321.41
730810.000	DUES & SUBSCRIPTIONS	7,243.98	7,743.72		0.00	7,743.72
730811.000	ENTERTAINMENT	8,227.39	7,911.27		0.00	7,911.27
730830.000	TUITION & EDUCATION	549.00	3,959.93		0.00	3,959.93

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Engagement: **MDMC 2022 - Lakeview House, Inc.**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	CAID PP-1 12/31/2021	FS CP 12/31/2022	JE Ref #	CAIDJE	CAID CP 12/31/2022
730831.000	DONATIONS	6,975.00	6,836.59	CAIDJE -	(0.00)	6,836.59
730832.000	BONUSES	6,834.97	6,648.57		0.00	6,648.57
730850.000	ADMIN PURCHASED SERVICE	331.62	45.84	CAIDJE -	(0.00)	45.84
730860.000	POSTAGE	1,717.30	1,016.61		0.00	1,016.61
730870.000	LICENSES & DUES - PATIENT REL.	1,416.97	2,050.00		0.00	2,050.00
730871.000	LICENSE & DUES NON-PATIENT	0.00	1,150.00	CAIDJE -	(0.00)	1,150.00
730875.000	FINES & PENALTIES	13,869.49	11,725.01	CAIDJE -	(0.00)	11,725.01
730900.000	MISCELLANEOUS EXPENSE	5,558.73	3,172.21		0.00	3,172.21
730910.000	SERVICE CHARGES - BANK	218.67	(10.00)		0.00	(10.00)
730930.000	USER FEE	167,268.14	178,977.92		0.00	178,977.92
800900.000	PHYSICAL THERAPY - PART A	6,855.45	4,066.32		0.00	4,066.32
800910.000	PHYSICAL THERAPY - PART B	3,757.39	1,092.20		0.00	1,092.20
800920.000	PHYSICAL THERAPY MEDICAID	85.00	216.24		0.00	216.24
800950.000	Purchased Services- PT	2,500.00	3,000.00		0.00	3,000.00
810900.000	OCCUPATIONAL THERAPY-PART A	523.60	2,693.88		0.00	2,693.88
810910.000	OCCUPATIONAL THERAPY - PART B	0.00	478.72		0.00	478.72
820900.000	SPEECH THERAPY - PART A	1,166.20	74.80		0.00	74.80
820910.000	SPEECH THERAPY - PART B	194.52	1,961.80		0.00	1,961.80
850050.000	PHARMACY CONSULTANT	2,904.00	2,904.00		0.00	2,904.00
850650.000	PHARMACY MEDICAID	226.36	1,232.98		0.00	1,232.98
850660.000	PHARMACY - PART A	14,237.99	16,133.93		0.00	16,133.93
850670.000	PHARMACY SUPPLIES	3,892.93	4,554.02		0.00	4,554.02
850680.000	PHARMACY PART B	448.80	0.00		0.00	0.00
860660.000	Medical Supplies - Private	340.06	731.28		0.00	731.28
860670.000	Medical Supplies- Part A	70.74	0.00		0.00	0.00
870100.000	LAB - PART A	3,175.24	778.11		0.00	778.11
870110.000	Lab Private	35.00	0.00		0.00	0.00
870120.000	Laboratory- Mediciad	224.00	925.46		0.00	925.46
880000.000	RADIOLOGY-PART A	164.22	180.00		0.00	180.00
890110.000	Ambulance Part A	0.00	263.08		0.00	263.08
891110.000	Oxygen Part A	0.00	264.21		0.00	264.21
891120.000	oxygen Part A	208.89	0.00		0.00	0.00
900000.000	State Income tax	0.00	16,000.00		0.00	16,000.00
<b>Subtotal : None</b>		<b>(861,239.15)</b>	<b>(270,325.66)</b>		<b>0.00</b>	<b>(270,325.66)</b>
<b>Total [3000] P&amp;L</b>		<b>(861,239.15)</b>	<b>(270,325.66)</b>		<b>0.00</b>	<b>(270,325.66)</b>
<b>Sum of Account Groups</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>

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Client: **A443516 - Lakeview House, Inc.**  
Engagement: **MDMC 2022 - Lakeview House, Inc.**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:02 - SNF-CR Groupings**

Account	Description	CAID CP 12/31/2022	CARE PP-1 12/31/2021
<b>Group : [S6L1.1C1] Cash and Cash Equivalents</b>			
<b>Subgroup : None</b>			
100100.000	CASH IN BANK	392,129.19	471,985.22
100200.000	CASH ON HAND	200.00	200.00
<b>Subtotal : None</b>		<b>392,329.19</b>	<b>472,185.22</b>
<b>Total [S6L1.1C1] Cash and Cash Equivalents</b>		<b>392,329.19</b>	<b>472,185.22</b>
<b>Group : [S6L1.5C1] Payer Accounts Receivable</b>			
<b>Subgroup : [S6L1.5C1A] A/ R Self-Pay Patients (Private)</b>			
111000.000	ACCTS. RECV. - PRIVATE	(7,783.25)	1,238.20
<b>Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)</b>		<b>(7,783.25)</b>	<b>1,238.20</b>
<b>Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care</b>			
112000.000	ACCTS. RECV. - WELFARE	298,508.08	254,944.44
<b>Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care</b>		<b>298,508.08</b>	<b>254,944.44</b>
<b>Subgroup : None</b>			
113000.000	ACCTS. RECV. MED. PART A	61,725.40	55,842.28
<b>Subtotal : None</b>		<b>61,725.40</b>	<b>55,842.28</b>
<b>Total [S6L1.5C1] Payer Accounts Receivable</b>		<b>352,450.23</b>	<b>312,024.92</b>
<b>Group : [S6L1.6C1] Less Reserve for Bad Debts</b>			
<b>Subgroup : None</b>			
120000.000	RESERVE FOR BAD DEBTS	(16,400.00)	(15,800.00)
<b>Subtotal : None</b>		<b>(16,400.00)</b>	<b>(15,800.00)</b>
<b>Total [S6L1.6C1] Less Reserve for Bad Debts</b>		<b>(16,400.00)</b>	<b>(15,800.00)</b>
<b>Group : [S6L1.13C1] Prepaid Insurance</b>			
<b>Subgroup : None</b>			
152000.000	PREPAID INSURANCE	43,989.00	67,283.00
<b>Subtotal : None</b>		<b>43,989.00</b>	<b>67,283.00</b>
<b>Total [S6L1.13C1] Prepaid Insurance</b>		<b>43,989.00</b>	<b>67,283.00</b>
<b>Group : [S6L1.15C1] Other Prepaid Expenses</b>			
<b>Subgroup : None</b>			
151000.000	OTHER PREPAID EXPENSES	16,802.05	0.00
<b>Subtotal : None</b>		<b>16,802.05</b>	<b>0.00</b>
<b>Total [S6L1.15C1] Other Prepaid Expenses</b>		<b>16,802.05</b>	<b>0.00</b>
<b>Group : [S6L1.17C1] Other Current Assets</b>			
<b>Subgroup : None</b>			
170000.000	Right of use assets	28,858.39	0.00
240000.000	Right of use liability- ST	(12,876.23)	0.00
240001.000	Right of use liability- LT	(15,982.16)	0.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>0.00</b>
<b>Total [S6L1.17C1] Other Current Assets</b>		<b>0.00</b>	<b>0.00</b>
<b>Group : [S6L2.3C1] Improvements - Cost</b>			
<b>Subgroup : [S6L2.3C1A] Building Improvements</b>			
161000.000	BUILDING IMPROVEMENTS	227,339.47	195,314.47
<b>Subtotal [S6L2.3C1A] Building Improvements</b>		<b>227,339.47</b>	<b>195,314.47</b>
<b>Subgroup : [S6L2.3C1C] Other Improvements</b>			
164000.000	OTHER IMPROVEMENTS	8,297.40	8,297.40
<b>Subtotal [S6L2.3C1C] Other Improvements</b>		<b>8,297.40</b>	<b>8,297.40</b>
<b>Subgroup : [S6L2.3C1A/D Building Improvements</b>			
165000.000	ACCUM DEPR.-BUILD IMPROVEMENT	(112,556.29)	(102,844.29)
<b>Subtotal [S6L2.3C1D] A/D Building Improvements</b>		<b>(112,556.29)</b>	<b>(102,844.29)</b>

Subgroup : [S6L2.3C1A/D Other Improvements			
168000.000	ACCUM. DEPR.-OTHER IMPROVMENT	(8,297.00)	(8,297.00)
Subtotal [S6L2.3C1F] A/D Other Improvements		(8,297.00)	(8,297.00)
Total [S6L2.3C1]	Improvements - Cost	114,783.58	92,470.58
Group : [S6L2.4C1] Equipment			
Subgroup : [S6L2.4C1Equipment Cost			
162000.000	EQUIPMENT	283,758.50	493,094.50
Subtotal [S6L2.4C1A] Equipment Cost		283,758.50	493,094.50
Subgroup : [S6L2.4C1A/D Equipment			
166000.000	ACCUM. DEPR. - EQUIPMENT	(139,530.69)	(383,508.69)
Subtotal [S6L2.4C1b] A/D Equipment		(139,530.69)	(383,508.69)
Total [S6L2.4C1]	Equipment	144,227.81	109,585.81
Group : [S6L5.1C1] Trade Payable			
Subgroup : None			
200100.000	ACCOUNTS PAYABLE	(74,289.52)	(91,662.01)
Subtotal : None		(74,289.52)	(91,662.01)
Total [S6L5.1C1]	Trade Payable	(74,289.52)	(91,662.01)
Group : [S6L5.6C1] Long Term Debt, Current Portion-Banks, Mortgages, Other			
Subgroup : [S6L5.6C1Current LT Debt-Banks			
251200.000	Note Payable	(31,688.43)	0.00
Subtotal [S6L5.6C1A] Current LT Debt-Banks		(31,688.43)	0.00
Total [S6L5.6C1]	Long Term Debt, Current Portion-Banl	(31,688.43)	0.00
Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities			
Subgroup : [S6L5.7C1Accrued Salaaries			
202000.000	ACCRUED SALARIES	(52,972.00)	(44,896.00)
202010.000	ACCRUED VACATION	(52,972.00)	(52,376.00)
Subtotal [S6L5.7C1A] Accrued Salaaries		(105,944.00)	(97,272.00)
Subgroup : [S6L5.7C1Accrued Payroll Taxes Withheld			
202100.000	ACCRUED PAYROLL TAXES	(10,923.00)	(10,340.00)
Subtotal [S6L5.7C1B] Accrued Payroll Taxes Withheld		(10,923.00)	(10,340.00)
Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	(116,867.00)	(107,612.00)
Group : [S6L5.8C1] State & Federal Taxes Payable			
Subgroup : None			
202261.000	State Income tax payable	(1,000.00)	0.00
Subtotal : None		(1,000.00)	0.00
Total [S6L5.8C1]	State & Federal Taxes Payable	(1,000.00)	0.00
Group : [S6L5.10C1] Other Current Liabilities			
Subgroup : None			
200300.000	Deferred Revenue- HHS	0.00	(57,514.24)
215100.000	RESIDENT REFUNDS	(1,536.47)	(2,613.37)
230000.000	Deferred Revenue	0.00	(42,169.44)
Subtotal : None		(1,536.47)	(102,297.05)
Total [S6L5.10C1]	Other Current Liabilities	(1,536.47)	(102,297.05)
Group : [S6L8B.4C1] Owners Equity Balance-Retained Earnings			
Subgroup : None			
301000.000	CAPITAL STOCK	(30,000.00)	(30,000.00)
302000.000	Distributions	183,703.69	171,510.04
308000.000	RETAINED EARNINGS	(706,178.47)	(16,449.36)
Subtotal : None		(552,474.78)	125,060.68
Total [S6L8B.4C1]	Owners Equity Balance-Retained Earn	(552,474.78)	125,060.68
Group : [S2L1.1C1] Private Pay			
Subgroup : None			

410100.000	PRIVATE INCOME	(57,000.00)	(132,450.00)
Subtotal : None		(57,000.00)	(132,450.00)
Total [S2L1.1C1]	Private Pay	(57,000.00)	(132,450.00)
Group : [S2L1.4C1]	Medicare-Fee-For-Service		
Subgroup : None			
400100.000	MEDICARE (LEVEL 1) INCOME	(168,715.14)	(278,241.11)
599091.000	Medicare Sequestration	256.63	0.00
Subtotal : None		(168,458.51)	(278,241.11)
Total [S2L1.4C1]	Medicare-Fee-For-Service	(168,458.51)	(278,241.11)
Group : [S2L1.5C1]	Medicare Managed Care (Part C)		
Subgroup : None			
450100.000	Managed Care Cert- R&B	(4,950.00)	(7,290.00)
Subtotal : None		(4,950.00)	(7,290.00)
Total [S2L1.5C1]	Medicare Managed Care (Part C)	(4,950.00)	(7,290.00)
Group : [S2L1.6C1]	MassHealth Fee-for-Service		
Subgroup : None			
430100.000	MEDICAID INCOME	(2,252,858.54)	(2,564,527.82)
590100.000	Independent Living- R&B	(1,121.40)	0.00
Subtotal : None		(2,253,979.94)	(2,564,527.82)
Total [S2L1.6C1]	MassHealth Fee-for-Service	(2,253,979.94)	(2,564,527.82)
Group : [S2L1.12C1]	Medicaid Patient Paid Amount		
Subgroup : None			
3025.00	RESOURCE INCOME	(566,091.00)	0.00
Subtotal : None		(566,091.00)	0.00
Total [S2L1.12C1]	Medicaid Patient Paid Amount	(566,091.00)	0.00
Group : [S2L1.13C1]	DTA & EAEDC		
Subgroup : None			
595100.000	Assisted Living R&B (Rest Home)	(1,431,895.20)	(1,346,309.50)
Subtotal : None		(1,431,895.20)	(1,346,309.50)
Total [S2L1.13C1]	DTA & EAEDC	(1,431,895.20)	(1,346,309.50)
Group : [S2L1.14C1]	Veterans & Other Public		
Subgroup : None			
470100.000	HOSPICE CERT - ROOM AND BOARD	(135,400.14)	(9,917.14)
Subtotal : None		(135,400.14)	(9,917.14)
Total [S2L1.14C1]	Veterans & Other Public	(135,400.14)	(9,917.14)
Group : [S2L1.4C2]	Ancillary-Medicare Fee-for-Service		
Subgroup : None			
400250.000	PHARMACY INCOME - PART A	(28,972.58)	(27,320.04)
400400.000	PHYSICAL THERAPY - PART A	(14,901.42)	(23,445.04)
400450.000	OCCUPATIONAL THERAPY - PART A	(7,834.38)	(1,161.68)
400500.000	SPEECH THERAPY - PART A	(420.92)	(2,334.74)
400850.000	LABORATORY - PART A	(2,319.76)	(5,540.54)
400900.000	CONT. ADJ. - PART A	45,932.06	59,802.04
410400.000	PRIVATE CERT - PHYSICAL THERAPY	(462.81)	(1,563.80)
410900.000	PRIVATE CERT - CONTRACTUAL ADJI	77.21	0.00
430250.000	MEDICAID CERT - PHARMACY	(2,169.24)	(838.18)
430900.000	MEDICAID CERT - CONTRACTUAL AD.	0.00	838.18
460400.000	INSURANCE CERT - PHYSICAL THERA/	(212.58)	(8.58)
460450.000	Insurance Cert- Occupational Therapy	(652.20)	0.00
460900.000	Insurance Cert. - Contractual Adjustment	326.85	0.00
500260.000	Vaccines- Med B	(106.06)	(3,369.49)
500400.000	PHYSICAL THERAPY - PART B	(1,019.77)	(5,723.29)
500450.000	OCCUPATIONAL THERAPY - PART B	(1,250.84)	(1,077.53)
500500.000	SPEECH THERAPY - PART B	(3,252.20)	0.00
500900.000	CONT. ADJ-PART B	465.62	241.99
Subtotal : None		(16,773.02)	(11,500.70)
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(16,773.02)	(11,500.70)
Group : [S2L3.2C1]	Endowment & Other Non Recoverable Revenue		
Subgroup : None			



480100.000	Federal COVID Grant Income	(57,514.24)	(159,441.97)
599071.000	Comm of Mass- Supplemental Payments	(279,887.68)	(136,560.00)
599072.000	PPP Loan Forgiveness	0.00	(499,000.00)
<b>Subtotal : None</b>		<b>(337,401.92)</b>	<b>(795,001.97)</b>
<b>Total [S2L3.2C1]</b>	<b>Endowment &amp; Other Non Recoverabl</b>	<b>(337,401.92)</b>	<b>(795,001.97)</b>
<b>Group : [S2L3.6C1]</b>	<b>Prior Year Retroactive Revenue</b>		
<b>Subgroup : None</b>			
400999.000	Medicare A Prior Year Adj	(1,330.21)	(1,884.00)
500999.000	Medicare B- Prior Year adjustments	(110.36)	0.00
<b>Subtotal : None</b>		<b>(1,440.57)</b>	<b>(1,884.00)</b>
<b>Total [S2L3.6C1]</b>	<b>Prior Year Retroactive Revenue</b>	<b>(1,440.57)</b>	<b>(1,884.00)</b>
<b>Group : [S2L3.9C1]</b>	<b>Administrative &amp; General Recoverable Income</b>		
<b>Subgroup : None</b>			
599080.000	MISCELLANEOUS INCOME	(8,778.80)	(2,868.75)
599090.000	SMALL BALANCE ADJUSTMENTS	(2.35)	33.32
<b>Subtotal : None</b>		<b>(8,781.15)</b>	<b>(2,835.43)</b>
<b>Total [S2L3.9C1]</b>	<b>Administrative &amp; General Recoverable</b>	<b>(8,781.15)</b>	<b>(2,835.43)</b>
<b>Group : [S2L3.11C1]</b>	<b>Variable Recoverable Income</b>		
<b>Subgroup : None</b>			
599010.000	Barber and Beauty	0.00	(267.00)
599015.000	COMCAST RESIDENT PAYMENTS	(652.20)	(8,255.80)
<b>Subtotal : None</b>		<b>(652.20)</b>	<b>(8,522.80)</b>
<b>Total [S2L3.11C1]</b>	<b>Variable Recoverable Income</b>	<b>(652.20)</b>	<b>(8,522.80)</b>
<b>Group : [S3L1.1C1]</b>	<b>Director of Nurses Salary</b>		
<b>Subgroup : None</b>			
670100.000	SALARY - DIRECTOR OF NURSING	100,606.22	94,971.92
<b>Subtotal : None</b>		<b>100,606.22</b>	<b>94,971.92</b>
<b>Total [S3L1.1C1]</b>	<b>Director of Nurses Salary</b>	<b>100,606.22</b>	<b>94,971.92</b>
<b>Group : [S3L1.7C1]</b>	<b>Registered Nurses Salaries</b>		
<b>Subgroup : None</b>			
640100.000	SALARIES - RN	82,817.65	123,701.66
<b>Subtotal : None</b>		<b>82,817.65</b>	<b>123,701.66</b>
<b>Total [S3L1.7C1]</b>	<b>Registered Nurses Salaries</b>	<b>82,817.65</b>	<b>123,701.66</b>
<b>Group : [S3L1.11C1]</b>	<b>Registered Nurses Purchased Service Tempory Agency Staff</b>		
<b>Subgroup : None</b>			
640310.000	Agency RN	100,678.18	7,226.00
<b>Subtotal : None</b>		<b>100,678.18</b>	<b>7,226.00</b>
<b>Total [S3L1.11C1]</b>	<b>Registered Nurses Purchased Service</b>	<b>100,678.18</b>	<b>7,226.00</b>
<b>Group : [S3L1.12C1]</b>	<b>Licensed Practical Nurses Salary</b>		
<b>Subgroup : None</b>			
640110.000	SALARIES LPN - UNIT I	345,315.33	320,306.31
<b>Subtotal : None</b>		<b>345,315.33</b>	<b>320,306.31</b>
<b>Total [S3L1.12C1]</b>	<b>Licensed Practical Nurses Salary</b>	<b>345,315.33</b>	<b>320,306.31</b>
<b>Group : [S3L1.16C1]</b>	<b>Licensed Practical Nurses Purchased Service Tempory Agency Staff</b>		
<b>Subgroup : None</b>			
640320.000	Agency LPN	448.00	1,994.00
<b>Subtotal : None</b>		<b>448.00</b>	<b>1,994.00</b>
<b>Total [S3L1.16C1]</b>	<b>Licensed Practical Nurses Purchased</b>	<b>448.00</b>	<b>1,994.00</b>
<b>Group : [S3L1.17C1]</b>	<b>Certified Nurses Aides Salaries</b>		
<b>Subgroup : None</b>			
640120.000	NURSES AIDES LEVEL II	378,509.30	334,906.83
660120.000	NURSES AIDES LEVEL IV	490,244.92	463,052.96
<b>Subtotal : None</b>		<b>868,754.22</b>	<b>797,959.79</b>
<b>Total [S3L1.17C1]</b>	<b>Certified Nurses Aides Salaries</b>	<b>868,754.22</b>	<b>797,959.79</b>
<b>Group : [S3L1.21C1]</b>	<b>Certified Nurses Aides Purchased Service Tempory Agency Staff</b>		
<b>Subgroup : None</b>			
640330.000	Agency Aides	12,019.37	0.00

Subtotal : None		12,019.37	0.00
Total [S3L1.21C1]	Certified Nurses Aides Purchased Ser	12,019.37	0.00
Group : [S3L2.1C1] Administration Salaries			
Subgroup : [S3L2.1C1]Administrator Salaries			
730100.000	SALARIES - ADMINISTRATION	127,797.10	111,638.43
Subtotal [S3L2.1C1A]	Administrator Salaries	127,797.10	111,638.43
Total [S3L2.1C1]	Administration Salaries	127,797.10	111,638.43
Group : [S3L2.7C1] Clerical Staff Salaries			
Subgroup : None			
730110.000	SALARIES - CLERICAL	261,571.15	308,539.89
Subtotal : None		261,571.15	308,539.89
Total [S3L2.7C1]	Clerical Staff Salaries	261,571.15	308,539.89
Group : [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping Services			
Subgroup : None			
730450.000	BOOKKEEPING SERVICE	952.50	1,282.50
730451.000	PAYROLL SERVICE	14,699.52	15,397.34
Subtotal : None		15,652.02	16,679.84
Total [S3L2.11C1]	Electronic Data Processing, Payroll &	15,652.02	16,679.84
Group : [S3L2.12C1] Office Supplies			
Subgroup : None			
730670.000	OFFICE SUPPLY & EXPENSE	23,105.62	21,509.29
730740.000	Copier Equipment	5,533.68	5,680.18
730850.000	ADMIN PURCHASED SERVICE	45.84	331.62
730860.000	POSTAGE	1,016.61	1,717.30
730910.000	SERVICE CHARGES - BANK	(10.00)	218.67
Subtotal : None		29,691.75	29,457.06
Total [S3L2.12C1]	Office Supplies	29,691.75	29,457.06
Group : [S3L2.13C1] Telecommunications (e.g. Internet & Phone)			
Subgroup : None			
720500.000	TELEPHONE	2,600.74	7,847.52
Subtotal : None		2,600.74	7,847.52
Total [S3L2.13C1]	Telecommunications (e.g. Internet & P	2,600.74	7,847.52
Group : [S3L2.16C1] Advertising: Help Wanted			
Subgroup : None			
730510.000	ADVERTISING-HELP WANTED	3,561.51	2,522.75
Subtotal : None		3,561.51	2,522.75
Total [S3L2.16C1]	Advertising: Help Wanted	3,561.51	2,522.75
Group : [S3L2.17C1] Licenses & Dues: Patient Care Related Portion			
Subgroup : None			
730810.000	DUES & SUBSCRIPTIONS	7,743.72	7,243.98
730870.000	LICENSES & DUES - PATIENT REL.	2,050.00	1,416.97
Subtotal : None		9,793.72	8,660.95
Total [S3L2.17C1]	Licenses & Dues: Patient Care Related	9,793.72	8,660.95
Group : [S3L2.19C1] Accounting Services (not related to Appeals)			
Subgroup : None			
730440.000	ACCOUNTING	27,916.88	35,529.53
730441.000	Accounting COVID	551.25	1,170.75
Subtotal : None		28,468.13	36,700.28
Total [S3L2.19C1]	Accounting Services (not related to Ap	28,468.13	36,700.28
Group : [S3L2.20C1] Insurance: Malpractice & General Liability			
Subgroup : None			
730530.000	INSURANCE - OTHER	79,612.00	73,472.99
Subtotal : None		79,612.00	73,472.99
Total [S3L2.20C1]	Insurance: Malpractice & General Liab	79,612.00	73,472.99
Group : [S3L2.22C1] Other A & G Expenses			
Subgroup : None			

670900.000	OTHER	0.00	1,323.88
730580.000	TAXES	97.26	611.00
730811.000	ENTERTAINMENT	7,911.27	8,227.39
730831.000	DONATIONS	6,836.59	6,975.00
730900.000	MISCELLANEOUS EXPENSE	3,172.21	5,558.73
<b>Subtotal : None</b>		<b>18,017.33</b>	<b>22,696.00</b>
<b>Total [S3L2.22C1]</b>	<b>Other A &amp; G Expenses</b>	<b>18,017.33</b>	<b>22,696.00</b>

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

<b>Subgroup : None</b>			
730871.000	LICENSE & DUES NON-PATIENT	1,150.00	0.00
<b>Subtotal : None</b>		<b>1,150.00</b>	<b>0.00</b>
<b>Total [S3L2B.2C1]</b>	<b>Licenses &amp; Dues Not Patient Related to</b>	<b>1,150.00</b>	<b>0.00</b>

**Group : [S3L2B.6C1] Legal: Other**

<b>Subgroup : None</b>			
730430.000	LEGAL	959.66	196.72
<b>Subtotal : None</b>		<b>959.66</b>	<b>196.72</b>
<b>Total [S3L2B.6C1]</b>	<b>Legal: Other</b>	<b>959.66</b>	<b>196.72</b>

**Group : [S3L2B.10C1]Interest on Working Capital**

<b>Subgroup : None</b>			
730560.000	INT/WORKING CAPITAL DEBT	1,593.22	357.55
<b>Subtotal : None</b>		<b>1,593.22</b>	<b>357.55</b>
<b>Total [S3L2B.10C1]</b>	<b>Interest on Working Capital</b>	<b>1,593.22</b>	<b>357.55</b>

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

<b>Subgroup : None</b>			
730875.000	FINES & PENALTIES	11,725.01	13,869.49
<b>Subtotal : None</b>		<b>11,725.01</b>	<b>13,869.49</b>
<b>Total [S3L2B.11C1]</b>	<b>Fines, Late Fees, Penalties including Interest</b>	<b>11,725.01</b>	<b>13,869.49</b>

**Group : [S3L2B.12C1]State & Federal Income Taxes**

<b>Subgroup : None</b>			
900000.000	State Income tax	16,000.00	0.00
<b>Subtotal : None</b>		<b>16,000.00</b>	<b>0.00</b>
<b>Total [S3L2B.12C1]</b>	<b>State &amp; Federal Income Taxes</b>	<b>16,000.00</b>	<b>0.00</b>

**Group : [S3L2B.14C1]Bad Debt Expenses**

<b>Subgroup : None</b>			
730540.000	BAD ACCOUNTS	25,355.85	18,322.50
<b>Subtotal : None</b>		<b>25,355.85</b>	<b>18,322.50</b>
<b>Total [S3L2B.14C1]</b>	<b>Bad Debt Expenses</b>	<b>25,355.85</b>	<b>18,322.50</b>

**Group : [S3L2B.15C1]User Fee Assessment**

<b>Subgroup : None</b>			
730930.000	USER FEE	178,977.92	167,268.14
<b>Subtotal : None</b>		<b>178,977.92</b>	<b>167,268.14</b>
<b>Total [S3L2B.15C1]</b>	<b>User Fee Assessment</b>	<b>178,977.92</b>	<b>167,268.14</b>

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

<b>Subgroup : None</b>			
720850.000	PURCHASED SERVICE-PLANT	72,916.02	67,037.52
<b>Subtotal : None</b>		<b>72,916.02</b>	<b>67,037.52</b>
<b>Total [S3L3.8C1]</b>	<b>Plant Operations: Purchased Service</b>	<b>72,916.02</b>	<b>67,037.52</b>

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

<b>Subgroup : None</b>			
700730.000	EQUIPMENT REPAIR & MAINTENANCE	0.00	300.00
720670.000	PLANT SUPPLIES	31,724.94	38,129.39
720720.000	Small Equipment Purchase	0.00	5,734.69
<b>Subtotal : None</b>		<b>31,724.94</b>	<b>44,164.08</b>
<b>Total [S3L3.9C1]</b>	<b>Plant Operations: Supplies &amp; Expense</b>	<b>31,724.94</b>	<b>44,164.08</b>

**Group : [S3L3.10C1] Plant Operatins: Utilities**

<b>Subgroup : None</b>			
720510.000	GAS	25,347.22	18,754.47

720520.000	ELECTRICITY	41,632.33	34,809.81
720530.000	WATER AND SEWERAGE	18,858.19	6,949.13
720535.000	SEWER	8,923.77	12,579.29
Subtotal : None		94,761.51	73,092.70
Total [S3L3.10C1]	Plant Operatins: Utilities	94,761.51	73,092.70
Group : [S3L3.16C1] Dietician: Purchased Service			
Subgroup : None			
690850.000	DIETICIAN PURCH. SERV.	8,496.00	10,400.00
Subtotal : None		8,496.00	10,400.00
Total [S3L3.16C1]	Dietician: Purchased Service	8,496.00	10,400.00
Group : [S3L3.18C1] Dietary: Salaries			
Subgroup : None			
690110.000	SALARIES - DIETARY	346,959.10	317,992.68
Subtotal : None		346,959.10	317,992.68
Total [S3L3.18C1]	Dietary: Salaries	346,959.10	317,992.68
Group : [S3L3.21C1] Dietary: Food			
Subgroup : None			
690690.000	RAW FOOD	236,709.12	190,659.86
Subtotal : None		236,709.12	190,659.86
Total [S3L3.21C1]	Dietary: Food	236,709.12	190,659.86
Group : [S3L3.23C1] Dietary: Supplies & Expenses			
Subgroup : None			
690670.000	DIETARY SUP/EXP.	21,095.34	24,960.11
690700.000	Dietary equip rental	0.00	923.46
Subtotal : None		21,095.34	25,883.57
Total [S3L3.23C1]	Dietary: Supplies & Expenses	21,095.34	25,883.57
Group : [S3L3.24C1] Housekeeping / Laundry: Salaries			
Subgroup : [S3L3.24C Housekeeping Salries			
710110.000	SALARIES-HOUSEKEEPING	271,345.33	212,813.77
Subtotal [S3L3.24C1A Housekeeping Salries		271,345.33	212,813.77
Subgroup : [S3L3.24C Laundry Salaries			
700110.000	SALARIES - LAUNDRY	127,224.94	115,870.41
Subtotal [S3L3.24C1B Laundry Salaries		127,224.94	115,870.41
Total [S3L3.24C1]	Housekeeping / Laundry: Salaries	398,570.27	328,684.18
Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense			
Subgroup : [S3L3.28C Housekeeping Supplies & Expenses			
710670.000	HOUSEKEEPING SUP/EXP.	12,507.42	13,135.24
Subtotal [S3L3.28C1A Housekeeping Supplies & Expenses		12,507.42	13,135.24
Subgroup : [S3L3.28C Laundry Supplies & Expense			
700670.000	LAUNDRY SUP/EXP.	5,485.75	2,970.12
Subtotal [S3L3.28C1B Laundry Supplies & Expense		5,485.75	2,970.12
Total [S3L3.28C1]	Housekeeping / Laundry: Supplies &	17,993.17	16,105.36
Group : [S3L3.29C1] Housekeepong / Laundry: Linen & Bedding			
Subgroup : None			
700690.000	LINEN AND BEDDING	965.84	595.51
Subtotal : None		965.84	595.51
Total [S3L3.29C1]	Housekeepong / Laundry: Linen & Bec	965.84	595.51
Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries			
Subgroup : None			
640900.000	SALARIES MEDICAL RECORDS	36,084.68	33,758.22
Subtotal : None		36,084.68	33,758.22
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salarie	36,084.68	33,758.22
Group : [S3L3.48C1] Social Service Worker: Salaries			
Subgroup : None			

620110.000	SALARIES - SOCIAL SERVICE	143,089.49	131,492.36
Subtotal : None		143,089.49	131,492.36
Total [S3L3.48C1]	Social Service Worker: Salaries	143,089.49	131,492.36
Group : [S3L3.51C1]	Social Service Worker: Purchased Service		
Subgroup : None			
620850.000	SOCIAL SERV. CONS.	2,640.00	2,430.00
Subtotal : None		2,640.00	2,430.00
Total [S3L3.51C1]	Social Service Worker: Purchased Ser	2,640.00	2,430.00
Group : [S3L3.62C1]	Direct Restorative Therapy: Consultants		
Subgroup : None			
800900.000	PHYSICAL THERAPY - PART A	4,066.32	6,855.45
800910.000	PHYSICAL THERAPY - PART B	1,092.20	3,757.39
800920.000	PHYSICAL THERAPY MEDICAID	216.24	85.00
800950.000	Purchased Services- PT	3,000.00	2,500.00
810900.000	OCCUPATIONAL THERAPY-PART A	2,693.88	523.60
810910.000	OCCUPATIONAL THERAPY - PART B	478.72	0.00
820900.000	SPEECH THERAPY - PART A	74.80	1,166.20
820910.000	SPEECH THERAPY - PART B	1,961.80	194.52
Subtotal : None		13,583.96	15,082.16
Total [S3L3.62C1]	Direct Restorative Therapy: Consultan	13,583.96	15,082.16
Group : [S3L3.64C1]	Recreational Therapy/Activities: Salaries		
Subgroup : None			
610110.000	SALARIES - ACTIVITIES	88,622.48	64,739.80
Subtotal : None		88,622.48	64,739.80
Total [S3L3.64C1]	Recreational Therapy/Activities: Salari	88,622.48	64,739.80
Group : [S3L3.67C1]	Recreational Therapy/Activities: Purchased Service		
Subgroup : None			
610660.000	Entertainment- Activities	0.00	98.64
Subtotal : None		0.00	98.64
Total [S3L3.67C1]	Recreational Therapy/Activities: Purch	0.00	98.64
Group : [S3L3.68C1]	Recreational Therapy/Activities: Supplies & Expenses		
Subgroup : None			
610650.000	ACTIVITIES SUP&EXP	6,225.42	3,587.81
Subtotal : None		6,225.42	3,587.81
Total [S3L3.68C1]	Recreational Therapy/Activities: Suppl	6,225.42	3,587.81
Group : [S3L3.78C1]	Travel: Motor Vehicle Expense		
Subgroup : None			
730535.000	AUTO INSURANCE	5,491.00	5,108.00
730750.000	MOTOR VEHICLE EXPENSE	18,598.03	16,445.07
730751.000	VEHICLE LEASE	0.00	8,198.24
730752.000	MOTOR VEHICLE LEASE 2	8,380.32	3,273.36
Subtotal : None		32,469.35	33,024.67
Total [S3L3.78C1]	Travel: Motor Vehicle Expense	32,469.35	33,024.67
Group : [S3L3.79C1]	Variable Other Required Education		
Subgroup : None			
730830.000	TUITION & EDUCATION	3,959.93	549.00
Subtotal : None		3,959.93	549.00
Total [S3L3.79C1]	Variable Other Required Education	3,959.93	549.00
Group : [S3L3.82C1]	Physician Services: Medical Director		
Subgroup : None			
670850.000	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			
850650.000	PHARMACY MEDICAID	1,232.98	226.36
850660.000	PHARMACY - PART A	16,133.93	14,237.99
850670.000	PHARMACY SUPPLIES	4,554.02	3,892.93

850680.000	PHARMACY PART B	0.00	448.80
860660.000	Medical Supplies - Private	731.28	340.06
860670.000	Medical Supplies- Part A	0.00	70.74
870100.000	LAB - PART A	778.11	3,175.24
870110.000	Lab Private	0.00	35.00
870120.000	Laboratory- Mediciad	925.46	224.00
880000.000	RADIOLOGY-PART A	180.00	164.22
890110.000	Ambulance Part A	263.08	0.00
891110.000	Oxygen Part A	264.21	0.00
891120.000	oxygen Part A	0.00	208.89
<b>Subtotal : None</b>		<b>25,063.07</b>	<b>23,024.23</b>
<b>Total [S3L3.87C1]</b>	<b>Legend Drugs</b>	<b>25,063.07</b>	<b>23,024.23</b>
<b>Group : [S3L3.89C1] House Supplies Not Resold</b>			
<b>Subgroup : None</b>			
670600.000	NURSING SUP/EXP.	41,484.12	42,086.65
670601.000	Nursing Supples- COVID 19	139,429.21	131,374.06
670602.000	PPE Covid	21,446.91	15,185.00
<b>Subtotal : None</b>		<b>202,360.24</b>	<b>188,645.71</b>
<b>Total [S3L3.89C1]</b>	<b>House Supplies Not Resold</b>	<b>202,360.24</b>	<b>188,645.71</b>
<b>Group : [S3L3.92C1] Pharmacy Consultant</b>			
<b>Subgroup : None</b>			
850050.000	PHARMACY CONSULTANT	2,904.00	2,904.00
<b>Subtotal : None</b>		<b>2,904.00</b>	<b>2,904.00</b>
<b>Total [S3L3.92C1]</b>	<b>Pharmacy Consultant</b>	<b>2,904.00</b>	<b>2,904.00</b>
<b>Group : [S3L4.1C1] Depreciaton</b>			
<b>Subgroup : [S3L4.1C1]Improvements Depreciation</b>			
730555.000	IMPROVEMENT DEPRECIATION	9,712.00	8,643.70
<b>Subtotal [S3L4.1C1B] Improvements Depreciation</b>		<b>9,712.00</b>	<b>8,643.70</b>
<b>Subgroup : [S3L4.1C1]Equipment Depreciation</b>			
730550.000	EQUIPMENT DEPRECIATION	18,133.00	13,361.65
<b>Subtotal [S3L4.1C1C] Equipment Depreciation</b>		<b>18,133.00</b>	<b>13,361.65</b>
<b>Total [S3L4.1C1]</b>	<b>Depreciaton</b>	<b>27,845.00</b>	<b>22,005.35</b>
<b>Group : [S3L4.6C1] Building Insurance Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
730536.000	PROPERTY INSURANCE	12,988.00	12,125.00
<b>Subtotal : None</b>		<b>12,988.00</b>	<b>12,125.00</b>
<b>Total [S3L4.6C1]</b>	<b>Building Insurance Expense-SNF-CR</b>	<b>12,988.00</b>	<b>12,125.00</b>
<b>Group : [S3L4.14C1] Real Poperty Rent Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
730760.000	RENT REAL ESTATE AFFIL.	69,321.41	68,047.11
<b>Subtotal : None</b>		<b>69,321.41</b>	<b>68,047.11</b>
<b>Total [S3L4.14C1]</b>	<b>Real Poperty Rent Expense-SNF-CR</b>	<b>69,321.41</b>	<b>68,047.11</b>
<b>Group : [CLA-53.01] LA-Group Health/Life</b>			
<b>Subgroup : None</b>			
730300.000	GROUP HEALTH INSURANCE	191,852.57	183,508.35
730301.000	GROUP LIFE INSURANCE	7,493.78	3,138.22
<b>Subtotal : None</b>		<b>199,346.35</b>	<b>186,646.57</b>
<b>Total [CLA-53.01]</b>	<b>LA-Group Health/Life</b>	<b>199,346.35</b>	<b>186,646.57</b>
<b>Group : [CLA-53.03] LA-Employee Benefits</b>			
<b>Subgroup : None</b>			
730400.000	UNIFORM ALLOWANCE	0.00	3,604.00
730832.000	BONUSES	6,648.57	6,834.97
<b>Subtotal : None</b>		<b>6,648.57</b>	<b>10,438.97</b>
<b>Total [CLA-53.03]</b>	<b>LA-Employee Benefits</b>	<b>6,648.57</b>	<b>10,438.97</b>
<b>Group : [CLA-53.04] LA-Payroll Taxes</b>			
<b>Subgroup : None</b>			
730200.000	PAYROLL TAXES - ADMINISTRATION	238,767.65	219,291.47

Subtotal : None		<u>238,767.65</u>	<u>219,291.47</u>
Total [CLA-53.04]	LA-Payroll Taxes	<u>238,767.65</u>	<u>219,291.47</u>
Group : [CLA-53.05]			
Subgroup : None			
730250.000	WORKERS COMP INSURANCE	<u>41,221.00</u>	<u>34,345.00</u>
Subtotal : None		<u>41,221.00</u>	<u>34,345.00</u>
Total [CLA-53.05]	LA-Workers Comp	<u>41,221.00</u>	<u>34,345.00</u>
NET (INCOME) LOSS		<u>0.00</u>	<u>0.00</u>
Sum of Account Groups		0.00	0.00

Tickmarks

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