

Client: **A443320 - Lutheran Home of Jamaica Plain, Inc.**  
Engagement: **MD 2022 - Lutheran Home of Jamaica Plain, Inc.**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T-01 - SNF-CR Trial Balance**

Account	Description	CAID PP-1 12/31/2021	UNADJ CP 12/31/2022	JE Ref #	CAIDJE	CAID CP 12/31/2022
<b>Group : [BS] Balance Sheet</b>						
<b>Subgroup : None</b>						
1010.00	CASH IN BANK OPERATING ACCT	455,908.47	816,781.63		0.00	816,781.63
1010.05	CASH IN BANK TD BANK	9,755.48	9,508.63		0.00	9,508.63
1010.07	BERKSHIRE BANK PAYROLL ACCT	170,977.87	39,158.66		0.00	39,158.66
1010.40	CASH MM ACCOUNT	(0.07)	0.00		0.00	0.00
1020.00	CASH PAYROLL ACCOUNT	672.92	0.00		0.00	0.00
1020.16	PEOPLES UNITED BANK - PPP	509,945.00	80.00		0.00	80.00
1061.00	A/R PRIVATE	47,598.26	53,761.46		0.00	53,761.46
1061.10	A/R PRIV CO-INS	23,580.08	13,315.98		0.00	13,315.98
1062.00	A/R MEDICARE A	104,642.37	206,367.91		0.00	206,367.91
1063.00	A/R MEDICAID	762,213.08	991,771.24		0.00	991,771.24
1063.10	A/R MEDICAID CO-INS	49,186.13	38,434.50		0.00	38,434.50
1063.16	A/R BMC HEALTHNET SKILLED	9,975.00	1,101.70		0.00	1,101.70
1063.17	A/R CCA SCO CUSTODIAL	92,570.49	166,656.09		0.00	166,656.09
1063.18	A/R NETWORK HEALTH SKILLED	1,008.71	0.00		0.00	0.00
1063.21	A/R NETWORK HEALTH CUSTODIAL	26,452.50	13,600.00		0.00	13,600.00
1063.23	A/R BMC HEALTHNET CUSTODIAL	9,390.00	5,760.80		0.00	5,760.80
1063.24	A/R MANAGED CARE CUSTODIAL	184,537.63	190,267.20		0.00	190,267.20
1064.00	A/R MEDICAID PAT PD AMT	39,044.99	61,312.14		0.00	61,312.14
1067.00	A/R VA	157,387.60	246,233.85		0.00	246,233.85
1069.00	A/R HOSPICE	68,270.69	50,224.13		0.00	50,224.13
1070.00	A/R HMO/MANAGED CARE	146,999.93	281,455.79		0.00	281,455.79
1075.00	A/R OTHER CO-INS	29,633.66	44,885.45		0.00	44,885.45
1081.00	A/R MANAGED CARE PART B	7,714.40	10,400.85		0.00	10,400.85
1084.00	A/R MEDICARE B	16,314.56	88,561.41		0.00	88,561.41
1140.00	RESERVE FOR BAD DEBTS	(122,000.00)	(47,892.15)		0.00	(47,892.15)
1180.00	OTHER RECEIVABLES	157,938.72	2,280.07		0.00	2,280.07
1200.00	INVENTORY	29,417.59	29,417.59		0.00	29,417.59
1256.00	REFUNDS CONTRA	7,566.48	8,557.17		0.00	8,557.17
1280.00	PREPAID INSURANCE	110,401.85	77,810.19		0.00	77,810.19
1300.00	OTHER PREPAID EXPENSE	11,827.96	185,172.35		0.00	185,172.35
1511.00	LAND	1,000,000.00	1,000,000.00		0.00	1,000,000.00
1521.00	BUILDING	18,550,000.00	18,550,000.00		0.00	18,550,000.00
1522.00	ACCUM DEPR BUILDING	(2,111,350.75)	(2,575,101.47)		0.00	(2,575,101.47)
1611.00	BUILDING IMPROVEMENTS	179,066.67	206,666.67		0.00	206,666.67
1612.00	ACCUM DEPR BLDG IMPROV	(19,016.53)	(29,031.30)		0.00	(29,031.30)
1639.00	CONSTRUCTION IN PROGRESS	377,292.76	445,961.34		0.00	445,961.34
1651.00	EQUIPMENT	637,370.33	724,682.73		0.00	724,682.73
1651.60	COMPUTER EQUIPMENT	56,853.26	57,783.12		0.00	57,783.12
1652.00	ACCUM DEPR EQUIPMENT	(236,747.49)	(310,714.00)		0.00	(310,714.00)
1653.00	ACCUM DEPRN COMPUTER EQUIP	(17,983.90)	(29,553.05)		(76.00)	(29,629.05)
				CAIDJE - 2	(76.00)	
1711.00	SOFTWARE	8,288.20	8,288.20		0.00	8,288.20
1712.00	ACCUM DEPR SOFTWARE	(7,484.11)	(8,363.80)		76.00	(8,287.80)
				CAIDJE - 2	76.00	
1717.00	GOODWILL	2,600,000.10	2,200,001.79		0.00	2,200,001.79
1960.00	UTILITY DEPOSITS	8,449.00	8,449.00		0.00	8,449.00
1975.00	MORTGAGE ACQUISITION COSTS	309,768.17	257,398.56		0.00	257,398.56
2020.00	ACCOUNTS PAYABLE	(244,241.11)	(1,008,669.34)		0.00	(1,008,669.34)
2022.00	ACCURED PAYROLL	(230,241.94)	(253,630.56)		0.00	(253,630.56)
2026.00	DUE TO/FROM MEDICAID	28.01	0.00		0.00	0.00
2027.00	DUE TO/FROM MEDICARE	(424,529.78)	35,439.19		0.00	35,439.19
2030.00	ACCURED EXPENSES	(15,199.60)	(98,398.67)		0.00	(98,398.67)
2043.00	USER FEE LIAB MEDICAID	(207,633.33)	(204,769.58)		0.00	(204,769.58)
2118.00	DUE TO/FROM PRESENTATION REHAB	2,286.62	644,026.58		0.00	644,026.58
2135.00	DUE TO/FROM ASCENTRIA	0.00	(521,198.00)		0.00	(521,198.00)
2170.00	SHORT TERM A BOND	(474,679.00)	(493,379.00)		0.00	(493,379.00)
2191.00	ACCURED VACATION	(231,867.68)	(148,631.15)		0.00	(148,631.15)
2192.00	ACCURED SICK/PERSONAL	(16,815.76)	(15,120.77)		0.00	(15,120.77)
2214.00	ACCURED PAYROLL TAXES	(49,278.30)	(61,701.74)		0.00	(61,701.74)
2214.10	ACCURED FICA	(312,299.38)	0.00		0.00	0.00
2215.00	LEVIES ON WAGES	(177.82)	0.00		0.00	0.00
2218.10	403B WITHHOLDINGS	(2,567.31)	(2,411.11)		0.00	(2,411.11)
2270.00	ACCURED INT PAYABLE	(13,368.26)	(18,374.00)		0.00	(18,374.00)
2310.30	1ST MORTGAGE (A BOND)	(14,368,521.22)	(13,865,039.35)		0.00	(13,865,039.35)
2400.00	FAIR VALUE OF INT SWAP	(730,922.40)	615,024.31		0.00	615,024.31
2620.00	CURRENT YR DISTRUB/CONTRIB	(2,791,368.68)	0.00		0.00	0.00
2650.00	RETAINED EARNINGS	(2,666,649.48)	(7,135,550.68)		0.00	(7,135,550.68)
<b>Subtotal : None</b>		<b>1,675,391.64</b>	<b>1,559,068.56</b>		<b>0.00</b>	<b>1,559,068.56</b>
<b>Total [BS] Balance Sheet</b>		<b>1,675,391.64</b>	<b>1,559,068.56</b>		<b>0.00</b>	<b>1,559,068.56</b>
<b>Group : [PL] Profit &amp; Loss</b>						
<b>Subgroup : None</b>						
3021.00	REVENUE PRIVATE	(825,250.00)	(788,715.00)		0.00	(788,715.00)
3022.00	REVENUE MEDICARE A	(1,186,430.00)	(1,369,435.00)		0.00	(1,369,435.00)
3022.6	Medicaid Resource Revenue	(556,119.35)	0.00		(701,219.00)	(701,219.00)
				CAIDJE - 1	(701,219.00)	

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3023	REVENUE MEDICAID	(16,654.42)	0.00		0.00	0.00
3023.00	REVENUE MEDICAID	(4,003,465.15)	(10,496,200.00)		701,219.00	(9,794,981.00)
				CAIDJE - 1	701,219.00	
3026.14	REVENUE NEIGHBORHOOD HP SKILL	(21,435.00)	0.00		0.00	0.00
3026.15	REVENUE CCA SKILLED	(156,495.00)	(164,720.00)		0.00	(164,720.00)
3026.16	REVENUE BMC HEALTHNET SKILLED	(93,850.00)	(60,385.00)		0.00	(60,385.00)
3026.17	REVENUE CCA SCO CUSTODIAL	(565,565.00)	(1,124,145.00)		0.00	(1,124,145.00)
3026.18	REVENUE NETWORK HEALTH SKILLEC	(4,369,330.00)	0.00		0.00	0.00
3026.24	REVENUE MANAGED CARE CUSTODIA	(700,033.50)	(907,250.00)		0.00	(907,250.00)
3027.00	REVENUE VA	(472,250.00)	(625,395.00)		0.00	(625,395.00)
3027.16	REVENUE BMC HEALTHNET CUST	(105,920.00)	(234,825.00)		0.00	(234,825.00)
3027.18	REVENUE NETWORK HEALTH CUST	(213,980.00)	(172,420.00)		0.00	(172,420.00)
3029.00	REVENUE HOSPICE	(457,930.00)	(328,180.00)		0.00	(328,180.00)
3030	REVENUE MANAGED CARE SKILLED	(27,949.00)	0.00		0.00	0.00
3030.00	REVENUE MANAGED CARE SKILLED	(1,210,241.00)	(1,457,245.00)		0.00	(1,457,245.00)
3031.00	REVENUE UHP HMO/PPO	(7,985.00)	(38,715.00)		0.00	(38,715.00)
3032.00	REVENUE MASS. COVID SICK PAY	0.00	(42,081.18)		0.00	(42,081.18)
3034.00	REVENUE COVID TESTING	(344,320.00)	(268,450.52)		0.00	(268,450.52)
3076.00	REVENUE BEHAVIORAL ADD ON	0.00	(131,250.00)		0.00	(131,250.00)
3077.00	REVENUE TRANSITIONAL ADD ON	0.00	(42,900.00)		0.00	(42,900.00)
3078.00	REVENUE HHS STIMULUS	(28,741.00)	0.00		0.00	0.00
3079.00	REVENUE MEDICAID STIMULUS	0.00	(399,777.35)		0.00	(399,777.35)
3080.00	REVENUE MEDICAID 10% ADD ON	(400,811.08)	0.00		0.00	0.00
3147.00	REVENUE TELEPHONE	(2,078.24)	(260.80)		0.00	(260.80)
3148.00	REVENUE TV	(3,895.48)	(3,063.10)		0.00	(3,063.10)
3153.00	PURCHASE DISCOUNTS	(22,120.75)	(21,726.57)		0.00	(21,726.57)
3160.00	BAD DEBT RECOVERY	(1,074.13)	0.00		0.00	0.00
3165.00	MEDICARE BAD DEBT RECOVERY	(2,087.11)	(14,056.00)		0.00	(14,056.00)
3180.00	REVENUE INTEREST	(4,297.67)	(482.48)		0.00	(482.48)
3190.00	OTHER INCOME	(11,264.24)	(3,268.59)		0.00	(3,268.59)
3190.10	OTHER INCOME - VA PHARMACY	(234.70)	0.00		0.00	0.00
3725.10	PHARMACY PRIVATE	(241.02)	0.00		0.00	0.00
3725.20	PHARMACY PART A	(61,635.45)	(62,844.33)		0.00	(62,844.33)
3725.30	PHARMACY MEDICAID	(370.80)	(500.60)		0.00	(500.60)
3725.70	PHARMACY VA	(2,402.89)	(25,957.81)		0.00	(25,957.81)
3725.80	PHARMACY MGD CARE	(49,165.71)	(46,375.88)		0.00	(46,375.88)
3726.20	IV THER PART A	(695.00)	(480.00)		0.00	(480.00)
3726.70	IV THER VA	(0.41)	(456.00)		0.00	(456.00)
3726.80	IV THER MGD CARE	(2,520.00)	(1,375.96)		0.00	(1,375.96)
3730.20	LAB PART A	(11,338.41)	(11,192.86)		0.00	(11,192.86)
3730.30	LAB MEDICAID	(2,737.00)	(129.04)		0.00	(129.04)
3730.70	LAB VA	(615.25)	(3,066.48)		0.00	(3,066.48)
3730.80	LAB MGD CARE	(11,222.93)	(10,366.09)		0.00	(10,366.09)
3732.20	RADIOLOGY PART A	(3,256.46)	(3,131.00)		0.00	(3,131.00)
3732.70	RADIOLOGY VA	(245.23)	(716.00)		0.00	(716.00)
3732.80	RADIOLOGY MGD CARE	(3,036.00)	(2,112.00)		0.00	(2,112.00)
3742.10	PHYS THER PRIVATE	0.00	(89.18)		0.00	(89.18)
3742.20	PHYS THER PART A	(208,507.38)	(160,662.48)		0.00	(160,662.48)
3742.30	PHYS THER MEDICAID	(4,072.05)	(9,475.32)		0.00	(9,475.32)
3742.50	PHYS THER PART B	(92,785.30)	(88,363.85)		0.00	(88,363.85)
3742.60	PHYS THER MGD CARE PART B	(16,170.45)	(32,467.18)		0.00	(32,467.18)
3742.70	PHYS THER VA	(1,853.34)	(21,192.19)		0.00	(21,192.19)
3742.80	PHYS THER MGD CARE	(153,289.43)	(145,691.71)		0.00	(145,691.71)
3743.10	OCCUP THER PRIVATE	0.00	(102.63)		0.00	(102.63)
3743.20	OCCUP THER PART A	(223,747.56)	(165,703.58)		0.00	(165,703.58)
3743.30	OCCUP THER MEDICAID	(983.45)	(11,620.75)		0.00	(11,620.75)
3743.50	OCCUP THER PART B	(115,158.86)	(85,943.41)		0.00	(85,943.41)
3743.60	OCCUP THER MGD CARE PART B	(16,278.01)	(19,168.49)		0.00	(19,168.49)
3743.70	OCCUP THER VA	2,407.04	(22,297.39)		0.00	(22,297.39)
3743.80	OCCUP THER MGD CARE	(165,878.32)	(149,058.19)		0.00	(149,058.19)
3744.20	SPEECH/LANG PART A	(56,183.43)	(25,484.55)		0.00	(25,484.55)
3744.30	SPEECH/LANG MEDICAID	(3,076.35)	(1,658.70)		0.00	(1,658.70)
3744.50	SPEECH/LANG PART B	(34,631.75)	(24,699.48)		0.00	(24,699.48)
3744.60	SPEECH/LANG MGD CARE PART B	(3,391.23)	(4,709.20)		0.00	(4,709.20)
3744.70	SPEECH THER VA	(1,913.01)	(5,550.04)		0.00	(5,550.04)
3744.80	SPEECH/LANG MGD CARE	(40,914.31)	(13,352.81)		0.00	(13,352.81)
3773.10	EKG/ECG PRIVATE	(134.00)	67.00		0.00	67.00
3801.00	CONT ADJ PRIVATE	0.22	50,652.83		0.00	50,652.83
3802.00	CONT ADJ PART A	(880,926.92)	(827,113.09)		0.00	(827,113.09)
3802.01	CONT ADJ PART A ANCILLARIES	565,363.69	429,498.80		0.00	429,498.80
3802.10	2% MEDICARE REDUCTION	(10.57)	19,361.04		0.00	19,361.04
3803.00	CONT ADJ MEDICAID	3,061,913.70	3,445,870.04		0.00	3,445,870.04
3803.10	CONT ADJ HOSPICE	112,234.81	95,910.94		0.00	95,910.94
3803.15	CONT ADJ MANAGED CARE	0.00	0.45		0.00	0.45
3803.16	CONT ADJ NEIGHBORHOOD HP SKILL	2,885.00	0.00		0.00	0.00
3805.00	CONT ADJ PART B	26,945.14	21,456.44		0.00	21,456.44
3805.10	2% MEDICARE B REDUCTION	0.00	2,293.44		0.00	2,293.44
3806.00	CONT ADJ UHP	309.00	(9,826.00)		0.00	(9,826.00)
3807.00	CONT ADJ MGD CARE PART B	568.88	4,520.40		0.00	4,520.40

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3808.00	CONT ADJ MGD CARE	114,149.82	215,435.85		0.00	215,435.85
3808.01	CONT ADJ MGD CARE ANCILLARIES	426,026.70	368,332.64		0.00	368,332.64
3811.00	CONT ADJ BMC SKILLED	17,047.50	8,407.50		0.00	8,407.50
3811.10	CONT ADJ BMC CUSTODIAL	60,864.90	143,044.76		0.00	143,044.76
3812.00	CONT ADJ CCA SKILLED	16,795.00	5,896.60		0.00	5,896.60
3812.10	CONT ADJ CCA SCO CUSTODIAL	229,359.15	405,485.56		0.00	405,485.56
3813.00	CONT ADJUST VA	54,955.73	136,137.92		0.00	136,137.92
3814.00	CONT ADJ NETWORK HEALTH SKILL	0.00	(49.31)		0.00	(49.31)
3815.00	CONT ADJ NETWORK HEALTH CUST	109,580.00	92,420.00		0.00	92,420.00
3816.00	CONT ADJ MGD CARE CUSTODIAL	197,654.32	281,244.98		0.00	281,244.98
4110.00	SALARY ADMINISTRATOR	168,848.49	170,769.21		0.00	170,769.21
4111.00	CONTRA SAL ADMINISTRATOR	0.00	31,155.84		0.00	31,155.84
4114.00	SALARIES ADMISSIONS	112,643.35	113,644.30		0.00	113,644.30
4115.00	CONTRA SAL ADMISSIONS	44,994.00	51,835.68		0.00	51,835.68
4140.00	SALARIES CLERICAL	320,359.67	297,969.53		0.00	297,969.53
4141.00	CONTRA CLERICAL SALARIES	0.00	3,323.20		0.00	3,323.20
4150.00	PAYROLL SERVICES	18,042.98	21,904.69		0.00	21,904.69
4151.00	BILLING/COMP SERVICES	67,243.35	90,749.22		0.00	90,749.22
4153.00	CORI EXPENSE	9,371.72	5,330.76		0.00	5,330.76
4158.00	BANK CHARGES	1,637.61	5,686.89		0.00	5,686.89
4160.00	MANAGEMENT FEES	604,107.98	823,703.34		0.00	823,703.34
4161.00	USER FEES MEDICAID	745,381.61	817,268.43		0.00	817,268.43
4249.00	POSTAGE	9,657.16	10,515.93		0.00	10,515.93
4250.00	OFFICE SUPP & EXP	25,712.52	37,760.24		0.00	37,760.24
4251.00	PROF SERVICE	17,941.35	18,315.22		0.00	18,315.22
4252.00	TUITION & EDUCATION	0.00	1,300.00		0.00	1,300.00
4253.00	PERS PROP TAX	88.53	0.00		0.00	0.00
4257.00	LATE CHARGES	89.39	330.05		0.00	330.05
4258.00	FINES & PENALTIES	0.00	143,153.00		0.00	143,153.00
4259.00	MISCELLANEOUS EXPENSE	1,423.97	6,989.70		0.00	6,989.70
4261.00	TELEPHONE	87,090.51	154,543.74		0.00	154,543.74
4280.00	TRAVEL/CONV/MEETINGS	5,234.83	13,862.24		0.00	13,862.24
4281.00	MOTOR VEHICLE EXPENSE	0.00	6,610.86		0.00	6,610.86
4294.00	MARKETING	1,982.87	1,745.34		0.00	1,745.34
4295.00	ADVERTISING HELP WANTED	17,701.52	44,349.58		0.00	44,349.58
4298.00	ADVERTISING PROMOTIONAL	3,730.51	9,369.42		0.00	9,369.42
4301.00	LIC & DUES PT RELATED	4,938.68	2,385.98		0.00	2,385.98
4302.00	LIC & DUES NOT PT RELATED	13,742.35	14,314.68		0.00	14,314.68
4306.00	SALARIES STAFF DEVELOPMENT	98,482.42	76,811.54		0.00	76,811.54
4329.00	OTHER EMP BENEFITS	11,597.32	23,748.68		0.00	23,748.68
4360.00	ACCOUNTING OTHER	36,000.00	36,000.00		0.00	36,000.00
4370.00	LEGAL	64,188.49	16,491.25		0.00	16,491.25
4370.10	LEGAL/GUARDIAN FEES/PT RELATED	9,022.50	16,631.51		0.00	16,631.51
4400.00	P/R TAXES TOTAL	583,761.74	643,247.94		0.00	643,247.94
4400.10	UNEMPLOYMENT CLAIMS	15,231.63	5,257.15		0.00	5,257.15
4415.00	GROUP HEALTH INS	345,668.03	352,060.62		0.00	352,060.62
4416.00	GROUP DENTAL	699.17	215.74		0.00	215.74
4417.00	GROUP VISION	233.97	131.67		0.00	131.67
4418.00	GROUP LIFE/DISABILITY	6,245.61	1,299.73		0.00	1,299.73
4420.00	GEN/PROF LIAB INS	75,107.34	75,434.14		0.00	75,434.14
4425.00	WORKERS COMP	114,501.00	109,363.02		0.00	109,363.02
4427.00	COVID TESTING	347,065.00	171,720.00		0.00	171,720.00
4439.00	SEMINARS/INSERVICES	0.00	200.00		0.00	200.00
4520.10	INTEREST EXPENSE BANK A BOND	602,508.08	617,470.66		0.00	617,470.66
4528.00	AMORT MORT ACQ COSTS	49,036.18	52,369.61		0.00	52,369.61
4528.10	AMORTIZATION OF GOODWILL	399,999.96	399,998.31		0.00	399,998.31
4531.00	INTEREST PPP LOAN	0.00	8,495.00		0.00	8,495.00
4538.00	LEASE PAYMENTS	7,787.81	7,085.45		0.00	7,085.45
4550.00	DEPREC BUILDING	463,750.10	463,750.72		0.00	463,750.72
4560.00	DEPREC IMPROVEMENTS	7,520.43	10,014.77		0.00	10,014.77
4570.00	DEPREC EQUIPMENT	54,276.00	73,966.51		0.00	73,966.51
4570.10	DEPREC COMP EQUIPMENT	9,305.09	11,569.15		76.00	11,645.15
				CAIDJE - 2	76.00	
4575.00	DEPREC SOFTWARE	0.00	879.69		(76.00)	803.69
				CAIDJE - 2	(76.00)	
4590.00	INSURANCE BLDG & EQUIP	18,806.15	19,504.59		0.00	19,504.59
5105.00	SALARIES PLANT	113,736.61	114,455.32		0.00	114,455.32
5106.00	CONTRA SAL MAINT	31,200.00	26,402.00		0.00	26,402.00
5110.00	PURCH SERV PLANT	108,766.52	129,889.82		0.00	129,889.82
5115.00	SUPP & EXP PLANT	22,104.41	39,570.61		0.00	39,570.61
5121.00	ELECTRICITY	103,012.83	95,270.58		0.00	95,270.58
5122.00	WATER & SEWERAGE	62,075.16	71,690.60		0.00	71,690.60
5124.00	GAS	40,110.85	43,800.33		0.00	43,800.33
5125.00	CABLE TELEVISION	7,132.44	7,243.54		0.00	7,243.54
5205.00	SALARIES DIETARY	348,557.13	361,124.62		0.00	361,124.62
5220.00	RAW FOOD	212,913.61	240,899.05		0.00	240,899.05
5231.00	SALARIES DIETICIAN	87,877.61	87,723.33		0.00	87,723.33
5232.00	CONTRA SALARY DIETICIAN	(57,851.94)	(62,651.16)		0.00	(62,651.16)
5235.00	SUPP & EXP DIETARY	22,192.41	23,689.80		0.00	23,689.80

Client: **A443320 - Lutheran Home of Jamaica Plain, Inc.**  
Engagement: **MD 2022 - Lutheran Home of Jamaica Plain, Inc.**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - SNF-CR Trial Balance**

Account	Description	CAID PP-1 12/31/2021	UNADJ CP 12/31/2022	JE Ref #	CAIDJE	CAID CP 12/31/2022
5310.00	SALARIES LAUNDRY	93,471.29	97,427.20		0.00	97,427.20
5330.00	SUPP & EXP LAUNDRY	8,640.00	8,640.00		0.00	8,640.00
5340.00	LAUNDRY-LINEN & BEDDING	8,314.86	7,494.45		0.00	7,494.45
5410.00	SALARIES HOUSEKEEPING	279,886.72	295,817.15		0.00	295,817.15
5420.00	SUPP & EXP HOUSEKEEPING	24,900.30	26,329.18		0.00	26,329.18
6020.00	SALARY DIRECTOR OR NURSING	123,739.59	132,869.88		0.00	132,869.88
6021.00	CONTRA SALARY DON	0.00	1,293.84		0.00	1,293.84
6022.00	SALARIES NSG SUPERVISOR	278,291.54	407,014.24		0.00	407,014.24
6025.00	SALARIES QA/PROGRAM DIRECTOR	84,721.88	123,162.10		0.00	123,162.10
6026.00	SALARIES MDS/CASE MNGR	199,379.69	205,447.80		0.00	205,447.80
6026.10	CONTRA SALARIES MDS/CASE MGR	(465.00)	2,763.60		0.00	2,763.60
6030.10	SALARIES RN	634,281.33	397,468.49		0.00	397,468.49
6031.00	CONTRA RN SALARIES	80,994.00	0.00		0.00	0.00
6040.10	SALARIES LPN	1,384,593.13	1,925,681.76		0.00	1,925,681.76
6050.10	SALARIES CNA	1,693,342.24	1,995,202.20		0.00	1,995,202.20
6060.00	SALARIES REHAB AIDES	4,073.46	10,754.35		0.00	10,754.35
6062.00	SALARY SCHEDULER	71,429.23	78,518.24		0.00	78,518.24
6502.00	NURSING CONSULTANT	27,774.45	43,025.67		0.00	43,025.67
6503.00	MDS/PPS CONSULTANTS	10,000.00	8,000.00		0.00	8,000.00
6505.00	SALARIES MEDICAL RECORDS	35,892.37	70,657.04		0.00	70,657.04
6506.00	SALARIES MMQ NURSE	36,803.91	52,591.74		0.00	52,591.74
6506.10	MMQ CONTRA SALARY	39,853.20	12,446.40		0.00	12,446.40
6511.00	MEDICAL DIRECTOR	34,500.00	33,000.00		0.00	33,000.00
6514.00	EMPLOYEE PHYSICALS	10,752.00	5,637.50		0.00	5,637.50
6522.00	SUPP & EXP NURSING	211,694.97	233,786.87		0.00	233,786.87
6530.00	PHARMACY CONSULTANT	2,880.00	2,880.00		0.00	2,880.00
6535.00	MEDICAL RECORDS CONSULT	1,320.00	1,439.91		0.00	1,439.91
6810.00	SALARIES SOCIAL SERVICE	119,933.61	143,396.47		0.00	143,396.47
6811.00	CONTRA SAL SOCIAL SERVICE	24,512.00	0.00		0.00	0.00
6890.00	SUPP & EXP SOCIAL SERVICE	33.98	0.00		0.00	0.00
7021.00	SALARIES ACTIVITIES	163,045.93	175,600.69		0.00	175,600.69
7022.00	PURCH SERV ACTIVITIES	3,610.04	4,325.00		0.00	4,325.00
7023.00	SUPP & EXP ACTIVITIES	3,422.30	5,731.07		0.00	5,731.07
7825.10	PHARMAY PRIVATE	393.85	35.12		0.00	35.12
7825.20	PHARMACY PART A	59,146.36	61,392.02		0.00	61,392.02
7825.30	PHARMACY MEDICAID	12,133.16	41,424.64		0.00	41,424.64
7825.70	PHARMACY VA	19,394.89	26,690.27		0.00	26,690.27
7825.80	PHARMACY MGD CARE	51,102.52	50,204.74		0.00	50,204.74
7826.10	IV THER PRIVATE	176.00	0.00		0.00	0.00
7826.20	IV THER PART A	2,618.00	1,800.74		0.00	1,800.74
7826.30	IV THER MEDICAID	2,177.23	528.00		0.00	528.00
7826.70	IV THER VA	1,172.91	2,365.39		0.00	2,365.39
7826.80	IV THER MGD CARE	4,255.84	1,569.17		0.00	1,569.17
7827.20	MED/SURG PART A	207.86	3,090.48		0.00	3,090.48
7827.30	MED/SURG MEDICAID	3,195.59	298.57		0.00	298.57
7827.70	MED/SURG VA	2,941.84	6,583.81		0.00	6,583.81
7827.80	MED/SURG MGD CARE	22.12	95.86		0.00	95.86
7830.20	LAB PART A	14,444.79	16,443.43		0.00	16,443.43
7830.30	LAB MEDICAID	3,180.08	6,113.94		0.00	6,113.94
7830.70	LAB VA	4,658.41	3,243.25		0.00	3,243.25
7830.80	LAB MGD CARE	12,535.11	10,797.23		0.00	10,797.23
7832.20	RADIOLOGY PART A	4,533.50	4,584.54		0.00	4,584.54
7832.22	RADIOLOGY EVERCARE A	0.00	83.69		0.00	83.69
7832.30	RADIOLOGY MEDICAID	1,083.81	464.82		0.00	464.82
7832.70	RADIOLOGY VA	1,172.73	922.80		0.00	922.80
7832.80	RADIOLOGY MGD CARE	3,446.87	2,274.45		0.00	2,274.45
7841.30	RESP THER/02 MEDICAID	0.00	1,798.84		0.00	1,798.84
7841.78	RESP THER/02 SUPPLIES	14,027.54	11,767.43		0.00	11,767.43
7841.80	RESP THER/02 MGD CARE	50.00	0.00		0.00	0.00
7842.00	PURCH SVC REHAB CONSULTANT	0.00	4,182.00		0.00	4,182.00
7842.20	PHYS THER PART A	418.10	0.00		0.00	0.00
7842.39	REHAB MANAGER	104,017.82	113,730.20		0.00	113,730.20
7842.40	CONTRA SALARIES REHAB MNGT	59,720.62	8,055.85		0.00	8,055.85
7842.62	SALARIES PT	142,737.31	167,996.92		0.00	167,996.92
7842.69	CONTRA SALARIES PT	(2,171.34)	(6,235.41)		0.00	(6,235.41)
7842.70	CONTRA SALARIES PTA	(7,508.68)	0.00		0.00	0.00
7842.72	SALARIES PTA	29,790.36	24,942.37		0.00	24,942.37
7842.79	PHYS THER SUPPLIES	1,619.66	144.86		0.00	144.86
7843.20	OCCUP THER PART A	0.00	386.96		0.00	386.96
7843.62	SALARIES OT	203,681.76	151,031.42		0.00	151,031.42
7843.69	CONTRA SALARIES OT	(25,300.66)	17,077.32		0.00	17,077.32
7843.70	CONTRA SALARIES COTA	(5,974.89)	0.00		0.00	0.00
7843.72	SALARIES COTA	14,400.50	15,809.30		0.00	15,809.30
7843.79	OCCUP THER SUPPLIES	1,701.31	1,911.12		0.00	1,911.12
7844.50	SPEECH/LANG PART B	0.00	104.56		0.00	104.56
7844.62	SALARIES SLP	80,655.98	29,320.39		0.00	29,320.39
7844.69	CONTRA SALARIES SLP	(23,911.33)	3,366.36		0.00	3,366.36
7854.20	AMBULANCE PART A	26,932.94	48,410.65		0.00	48,410.65
7854.30	AMBULANCE MEDICAID	264.31	13,261.73		0.00	13,261.73

Client: **A443320 - Lutheran Home of Jamaica Plain, Inc.**  
Engagement: **MD 2022 - Lutheran Home of Jamaica Plain, Inc.**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - SNF-CR Trial Balance**

Account	Description	CAID PP-1	UNADJ CP	JE Ref #	CAIDJE	CAID CP
		12/31/2021	12/31/2022			12/31/2022
7854.70	AMBULANCE VA	0.00	107.00		0.00	107.00
7854.80	AMBULANCE MGD CARE	3,643.00	2,084.41		0.00	2,084.41
7894.20	COMP MED EQUIP PART A	8,600.75	4,758.00		0.00	4,758.00
7894.30	COMP MED EQUIP MEDICAID	600.00	2,809.53		0.00	2,809.53
7894.80	COMP MED EQUIP MGD CARE	0.00	9,023.14		0.00	9,023.14
8010.00	BAD DEBTS	121,553.35	96,500.20		0.00	96,500.20
8050.00	PRIOR YEAR ADJUSTMENTS	7,390.29	13,798.22		0.00	13,798.22
9050.00	CHANGE FAIR VAL INT RATE SWAP	(694,453.94)	(1,345,946.71)		0.00	(1,345,946.71)
9052.00	PPP LOAN FORGIVENESS	(1,359,945.00)	(8,495.00)		0.00	(8,495.00)
<b>Subtotal : None</b>		<b>(1,675,391.64)</b>	<b>(1,559,068.56)</b>		<b>0.00</b>	<b>(1,559,068.56)</b>
<b>Total [PL] Profit &amp; Loss</b>		<b>(1,675,391.64)</b>	<b>(1,559,068.56)</b>		<b>0.00</b>	<b>(1,559,068.56)</b>

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Client: **A443320 - Lutheran Home of Jamaica Plain, Inc.**  
Engagement: **MD 2022 - Lutheran Home of Jamaica Plain, 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	CAID PP-1 12/31/2021
<b>Group : [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>		
<b>Subgroup : None</b>			
1010.00	CASH IN BANK OPERATING ACCT	816,781.63	455,908.47
1010.05	CASH IN BANK TD BANK	9,508.63	9,755.48
1010.07	BERKSHIRE BANK PAYROLL ACCT	39,158.66	170,977.87
1010.40	CASH MM ACCOUNT	0.00	(0.07)
1020.00	CASH PAYROLL ACCOUNT	0.00	672.92
1020.16	PEOPLES UNITED BANK - PPP	80.00	509,945.00
<b>Subtotal : None</b>		<b>865,528.92</b>	<b>1,147,259.67</b>
<b>Total [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>	<b>865,528.92</b>	<b>1,147,259.67</b>
<b>Group : [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>		
<b>Subgroup : [S6L1.5C A/ R Self-Pay Patients (Private)]</b>			
1061.00	A/R PRIVATE	53,761.46	47,598.26
1061.10	A/R PRIV CO-INS	13,315.98	23,580.08
<b>Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)</b>		<b>67,077.44</b>	<b>71,178.34</b>
<b>Subgroup : [S6L1.5C A/R Managed Care Patients (Private)]</b>			
1063.24	A/R MANAGED CARE CUSTODIAL	190,267.20	184,537.63
1070.00	A/R HMO/MANAGED CARE	281,455.79	146,999.93
1075.00	A/R OTHER CO-INS	44,885.45	29,633.66
1081.00	A/R MANAGED CARE PART B	10,400.85	7,714.40
<b>Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)</b>		<b>527,009.29</b>	<b>368,885.62</b>
<b>Subgroup : [S6L1.5C A/r Medicare Non Managed Care]</b>			
1062.00	A/R MEDICARE A	206,367.91	104,642.37
1084.00	A/R MEDICARE B	88,561.41	16,314.56
<b>Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care</b>		<b>294,929.32</b>	<b>120,956.93</b>
<b>Subgroup : [S6L1.5C A/R Mass Medicaid Non Managed Care]</b>			
1063.00	A/R MEDICAID	991,771.24	762,213.08
1063.10	A/R MEDICAID CO-INS	38,434.50	49,186.13
1064.00	A/R MEDICAID PAT PD AMT	61,312.14	39,044.99
<b>Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Ca</b>		<b>1,091,517.88</b>	<b>850,444.20</b>
<b>Subgroup : [S6L1.5C A/R Mass Medicaid Managed Care]</b>			
1063.16	A/R BMC HEALTHNET SKILLED	1,101.70	9,975.00
1063.17	A/R CCA SCO CUSTODIAL	166,656.09	92,570.49
1063.18	A/R NETWORK HEALTH SKILLED	0.00	1,008.71
1063.21	A/R NETWORK HEALTH CUSTODIAL	13,600.00	26,452.50
1063.23	A/R BMC HEALTHNET CUSTODIAL	5,760.80	9,390.00
<b>Subtotal [S6L1.5C1G] A/R Mass Medicaid Managed Care</b>		<b>187,118.59</b>	<b>139,396.70</b>
<b>Subgroup : [S6L1.5C A/R Other Public Patients]</b>			
1067.00	A/R VA	246,233.85	157,387.60
1069.00	A/R HOSPICE	50,224.13	68,270.69
<b>Subtotal [S6L1.5C1L] A/R Other Public Patients</b>		<b>296,457.98</b>	<b>225,658.29</b>
<b>Total [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>	<b>2,464,110.50</b>	<b>1,776,520.08</b>
<b>Group : [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>		
<b>Subgroup : None</b>			
1140.00	RESERVE FOR BAD DEBTS	(47,892.15)	(122,000.00)
<b>Subtotal : None</b>		<b>(47,892.15)</b>	<b>(122,000.00)</b>
<b>Total [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>	<b>(47,892.15)</b>	<b>(122,000.00)</b>
<b>Group : [S6L1.8C1]</b>	<b>Receivable from Affiliates/Related Parties</b>		
<b>Subgroup : None</b>			



2118.00	DUE TO/FROM PRESENTATION REH/	644,026.58	2,286.62
<b>Subtotal : None</b>		<b>644,026.58</b>	<b>2,286.62</b>
<b>Total [S6L1.8C1]</b>	<b>Receivable from Affiliates/Related Pa</b>	<b>644,026.58</b>	<b>2,286.62</b>
<b>Group : [S6L1.10C1] Supply Inventory</b>			
<b>Subgroup : None</b>			
1200.00	INVENTORY	29,417.59	29,417.59
<b>Subtotal : None</b>		<b>29,417.59</b>	<b>29,417.59</b>
<b>Total [S6L1.10C1]</b>	<b>Supply Inventory</b>	<b>29,417.59</b>	<b>29,417.59</b>
<b>Group : [S6L1.11C1] Other Receivables</b>			
<b>Subgroup : None</b>			
1180.00	OTHER RECEIVABLES	2,280.07	157,938.72
1256.00	REFUNDS CONTRA	8,557.17	7,566.48
<b>Subtotal : None</b>		<b>10,837.24</b>	<b>165,505.20</b>
<b>Total [S6L1.11C1]</b>	<b>Other Receivables</b>	<b>10,837.24</b>	<b>165,505.20</b>
<b>Group : [S6L1.13C1] Prepaid Insurance</b>			
<b>Subgroup : None</b>			
1280.00	PREPAID INSURANCE	77,810.19	110,401.85
<b>Subtotal : None</b>		<b>77,810.19</b>	<b>110,401.85</b>
<b>Total [S6L1.13C1]</b>	<b>Prepaid Insurance</b>	<b>77,810.19</b>	<b>110,401.85</b>
<b>Group : [S6L1.15C1] Other Prepaid Expenses</b>			
<b>Subgroup : None</b>			
1300.00	OTHER PREPAID EXPENSE	185,172.35	11,827.96
<b>Subtotal : None</b>		<b>185,172.35</b>	<b>11,827.96</b>
<b>Total [S6L1.15C1]</b>	<b>Other Prepaid Expenses</b>	<b>185,172.35</b>	<b>11,827.96</b>
<b>Group : [S6L2.1C1] Land</b>			
<b>Subgroup : None</b>			
1511.00	LAND	1,000,000.00	1,000,000.00
<b>Subtotal : None</b>		<b>1,000,000.00</b>	<b>1,000,000.00</b>
<b>Total [S6L2.1C1]</b>	<b>Land</b>	<b>1,000,000.00</b>	<b>1,000,000.00</b>
<b>Group : [S6L2.2C1] Building</b>			
<b>Subgroup : [S6L2.2C Building Costs</b>			
1521.00	BUILDING	18,550,000.00	18,550,000.00
<b>Subtotal [S6L2.2C1A] Building Costs</b>		<b>18,550,000.00</b>	<b>18,550,000.00</b>
<b>Subgroup : [S6L2.2C A/D Building</b>			
1522.00	ACCUM DEPR BUILDING	(2,575,101.47)	(2,111,350.75)
<b>Subtotal [S6L2.2C1B] A/D Building</b>		<b>(2,575,101.47)</b>	<b>(2,111,350.75)</b>
<b>Total [S6L2.2C1]</b>	<b>Building</b>	<b>15,974,898.53</b>	<b>16,438,649.25</b>
<b>Group : [S6L2.3C1] Improvements - Cost</b>			
<b>Subgroup : [S6L2.3C Building Improvements</b>			
1611.00	BUILDING IMPROVEMENTS	206,666.67	179,066.67
<b>Subtotal [S6L2.3C1A] Building Improvements</b>		<b>206,666.67</b>	<b>179,066.67</b>
<b>Subgroup : [S6L2.3C A/D Building Improvements</b>			
1612.00	ACCUM DEPR BLDG IMPROV	(29,031.30)	(19,016.53)
<b>Subtotal [S6L2.3C1D] A/D Building Improvements</b>		<b>(29,031.30)</b>	<b>(19,016.53)</b>
<b>Total [S6L2.3C1]</b>	<b>Improvements - Cost</b>	<b>177,635.37</b>	<b>160,050.14</b>
<b>Group : [S6L2.4C1] Equipment</b>			
<b>Subgroup : [S6L2.4C Equipment Cost</b>			
1651.00	EQUIPMENT	724,682.73	637,370.33
1651.60	COMPUTER EQUIPMENT	57,783.12	56,853.26
<b>Subtotal [S6L2.4C1A] Equipment Cost</b>		<b>782,465.85</b>	<b>694,223.59</b>
<b>Subgroup : [S6L2.4C A/D Equipment</b>			
1652.00	ACCUM DEPR EQUIPMENT	(310,714.00)	(236,747.49)
1653.00	ACCUM DEPRN COMPUTER EQUIP	(29,629.05)	(17,983.90)

27,600.00

88,242.26

Subtotal [S6L2.4C1b] A/D Equipment	(340,343.05)	(254,731.39)
<b>Total [S6L2.4C1] Equipment</b>	<b>442,122.80</b>	<b>439,492.20</b>
<b>Group : [S6L2.5C1] Software/Limited Life Assets</b>		
<b>Subgroup : [S6L2.5C Software Cost</b>		
1711.00 SOFTWARE	8,288.20	8,288.20
<b>Subtotal [S6L2.5C1A] Software Cost</b>	<b>8,288.20</b>	<b>8,288.20</b>
<b>Subgroup : [S6L2.5C A/D Software</b>		
1712.00 ACCUM DEPR SOFTWARE	(8,287.80)	(7,484.11)
<b>Subtotal [S6L2.5C1B] A/D Software</b>	<b>(8,287.80)</b>	<b>(7,484.11)</b>
<b>Total [S6L2.5C1] Software/Limited Life Assets</b>	<b>0.40</b>	<b>804.09</b>
<b>Group : [S6L3.3C1] Other Deferred Charges and Non Current Assets</b>		
<b>Subgroup : [S6L3.3C Purchased Goodwill</b>		
1717.00 GOODWILL	2,200,001.79	2,600,000.10
<b>Subtotal [S6L3.3C1B] Purchased Goodwill</b>	<b>2,200,001.79</b>	<b>2,600,000.10</b>
<b>Subgroup : [S6L3.3C Utility Deposits</b>		
1960.00 UTILITY DEPOSITS	8,449.00	8,449.00
<b>Subtotal [S6L3.3C1D] Utility Deposits</b>	<b>8,449.00</b>	<b>8,449.00</b>
<b>Total [S6L3.3C1] Other Deferred Charges and Non Cur</b>	<b>2,208,450.79</b>	<b>2,608,449.10</b>
<b>Group : [S6L3.4C1] Construction in Progress</b>		
<b>Subgroup : None</b>		
1639.00 CONSTRUCTION IN PROGRESS	445,961.34	377,292.76
<b>Subtotal : None</b>	<b>445,961.34</b>	<b>377,292.76</b>
<b>Total [S6L3.4C1] Construction in Progress</b>	<b>445,961.34</b>	<b>377,292.76</b>
<b>Group : [S6L3.5C1] Mortgage Acquisition Costs</b>		
<b>Subgroup : None</b>		
1975.00 MORTGAGE ACQUISITION COSTS	257,398.56	309,768.17
<b>Subtotal : None</b>	<b>257,398.56</b>	<b>309,768.17</b>
<b>Total [S6L3.5C1] Mortgage Acquisition Costs</b>	<b>257,398.56</b>	<b>309,768.17</b>
<b>Group : [S6L5.1C1] Trade Payable</b>		
<b>Subgroup : None</b>		
2020.00 ACCOUNTS PAYABLE	(1,008,669.34)	(244,241.11)
<b>Subtotal : None</b>	<b>(1,008,669.34)</b>	<b>(244,241.11)</b>
<b>Total [S6L5.1C1] Trade Payable</b>	<b>(1,008,669.34)</b>	<b>(244,241.11)</b>
<b>Group : [S6L5.2C1] Accrued Expenses</b>		
<b>Subgroup : None</b>		
2030.00 ACCRUED EXPENSES	(98,398.67)	(15,199.60)
2043.00 USER FEE LIAB MEDICAID	(204,769.58)	(207,633.33)
<b>Subtotal : None</b>	<b>(303,168.25)</b>	<b>(222,832.93)</b>
<b>Total [S6L5.2C1] Accrued Expenses</b>	<b>(303,168.25)</b>	<b>(222,832.93)</b>
<b>Group : [S6L5.3C1] Due to Insurance Payers</b>		
<b>Subgroup : [S6L5.3C Due Medicaid MA - Nursing Care</b>		
2026.00 DUE TO/FROM MEDICAID	0.00	28.01
<b>Subtotal [S6L5.3C1B] Due Medicaid MA - Nursing Care</b>	<b>0.00</b>	<b>28.01</b>
<b>Subgroup : [S6L5.3C Due Medicare Actual</b>		
2027.00 DUE TO/FROM MEDICARE	35,439.19	(424,529.78)
<b>Subtotal [S6L5.3C1D] Due Medicare Actual</b>	<b>35,439.19</b>	<b>(424,529.78)</b>
<b>Total [S6L5.3C1] Due to Insurance Payers</b>	<b>35,439.19</b>	<b>(424,501.77)</b>
<b>Group : [S6L5.7C1] Accrued Salaries &amp; Payroll Liabilities</b>		
<b>Subgroup : [S6L5.7C Accrued Salaries</b>		
2022.00 ACCRUED PAYROLL	(253,630.56)	(230,241.94)
2191.00 ACCRUED VACATION	(148,631.15)	(231,867.68)

2192.00	ACCRUED SICK/PERSONAL	(15,120.77)	(16,815.76)	
<b>Subtotal [S6L5.7C1A] Accrued Salaries</b>		<b>(417,382.48)</b>	<b>(478,925.38)</b>	
<b>Subgroup : [S6L5.7C Accrued Pauroll Taxes Payable</b>				
2214.00	ACCRUED PAYROLL TAXES	(61,701.74)	(49,278.30)	
2214.10	ACCRUED FICA	0.00	(312,299.38)	
<b>Subtotal [S6L5.7C1C] Accrued Pauroll Taxes Payable</b>		<b>(61,701.74)</b>	<b>(361,577.68)</b>	
<b>Subgroup : [S6L5.7C Other Payroll Liabilities</b>				
2215.00	LEVIES ON WAGES	0.00	(177.82)	
2218.10	403B WITHHOLDINGS	(2,411.11)	(2,567.31)	
<b>Subtotal [S6L5.7C1D] Other Payroll Liabilities</b>		<b>(2,411.11)</b>	<b>(2,745.13)</b>	
<b>Total [S6L5.7C1]</b>	<b>Accrued Salaries &amp; Payroll Liabilities</b>	<b>(481,495.33)</b>	<b>(843,248.19)</b>	
<b>Group : [S6L5.9C1] Accrued Interest Payable</b>				
<b>Subgroup : None</b>				
2270.00	ACCRUED INT PAYABLE	(18,374.00)	(13,368.26)	
<b>Subtotal : None</b>		<b>(18,374.00)</b>	<b>(13,368.26)</b>	
<b>Total [S6L5.9C1]</b>	<b>Accrued Interest Payable</b>	<b>(18,374.00)</b>	<b>(13,368.26)</b>	
<b>Group : [S6L5.10C1] Other Current Liabilities</b>				
<b>Subgroup : None</b>				
2400.00	FAIR VALUE OF INT SWAP	615,024.31	(730,922.40)	
<b>Subtotal : None</b>		<b>615,024.31</b>	<b>(730,922.40)</b>	
<b>Total [S6L5.10C1]</b>	<b>Other Current Liabilities</b>	<b>615,024.31</b>	<b>(730,922.40)</b>	
<b>Group : [S6L6.1C1] Motgage Payable</b>				
<b>Subgroup : None</b>				
2170.00	SHORT TERM A BOND	(493,379.00)	(474,679.00)	
2310.30	1ST MORTGAGE (A BOND)	(13,865,039.35)	(14,368,521.22)	
<b>Subtotal : None</b>		<b>(14,358,418.35)</b>	<b>(14,843,200.22)</b>	
<b>Total [S6L6.1C1]</b>	<b>Motgage Payable</b>	<b>(14,358,418.35)</b>	<b>(14,843,200.22)</b>	(484,781.87)
<b>Group : [S6L6.2C1] Due to Related Parties, Subsidiaries &amp; Affiliates</b>				
<b>Subgroup : None</b>				
2135.00	DUE TO/FROM ASCENTRIA	(521,198.00)	0.00	
<b>Subtotal : None</b>		<b>(521,198.00)</b>	<b>0.00</b>	
<b>Total [S6L6.2C1]</b>	<b>Due to Related Parties, Subsidiaries</b>	<b>(521,198.00)</b>	<b>0.00</b>	
<b>Group : [S6L8B.4C1] Owners Equity Balance-Retained Earnings</b>				
<b>Subgroup : None</b>				
2620.00	CURRENT YR DISTRUB/CONTRIB	0.00	(2,791,368.68)	
2650.00	RETAINED EARNINGS	(7,135,550.68)	(2,666,649.48)	
<b>Subtotal : None</b>		<b>(7,135,550.68)</b>	<b>(5,458,018.16)</b>	
<b>Total [S6L8B.4C1]</b>	<b>Owners Equity Balance-Retained Ear</b>	<b>(7,135,550.68)</b>	<b>(5,458,018.16)</b>	
<b>Group : [S2L1.1C1] Private Pay</b>				
<b>Subgroup : None</b>				
3021.00	REVENUE PRIVATE	(788,715.00)	(825,250.00)	
<b>Subtotal : None</b>		<b>(788,715.00)</b>	<b>(825,250.00)</b>	
<b>Total [S2L1.1C1]</b>	<b>Private Pay</b>	<b>(788,715.00)</b>	<b>(825,250.00)</b>	
<b>Group : [S2L1.2C1] Commerical Managed Care</b>				
<b>Subgroup : None</b>				
3030	REVENUE MANAGED CARE SKILLED	0.00	(27,949.00)	
3031.00	REVENUE UHP HMO/PPO	(38,715.00)	(7,985.00)	
3806.00	CONT ADJ UHP	(9,826.00)	309.00	
<b>Subtotal : None</b>		<b>(48,541.00)</b>	<b>(35,625.00)</b>	
<b>Total [S2L1.2C1]</b>	<b>Commerical Managed Care</b>	<b>(48,541.00)</b>	<b>(35,625.00)</b>	
<b>Group : [S2L1.4C1] Medicare-Fee-For-Service</b>				
<b>Subgroup : None</b>				
3022.00	REVENUE MEDICARE A	(1,369,435.00)	(1,186,430.00)	
3077.00	REVENUE TRANSITIONAL ADD ON	(42,900.00)	0.00	
3802.00	CONT ADJ PART A	(827,113.09)	(880,926.92)	

3802.10	2% MEDICARE REDUCTION	19,361.04	(10.57)
3805.10	2% MEDICARE B REDUCTION	2,293.44	0.00
<b>Subtotal : None</b>		<b>(2,217,793.61)</b>	<b>(2,067,367.49)</b>
<b>Total [S2L1.4C1]</b>	<b>Medicare-Fee-For-Service</b>	<b>(2,217,793.61)</b>	<b>(2,067,367.49)</b>

<b>Group : [S2L1.5C1]</b>	<b>Medicare Managed Care (Part C)</b>		
<b>Subgroup : None</b>			
3030.00	REVENUE MANAGED CARE SKILLED	(1,457,245.00)	(1,210,241.00)
3808.00	CONT ADJ MGD CARE	215,435.85	114,149.82
<b>Subtotal : None</b>		<b>(1,241,809.15)</b>	<b>(1,096,091.18)</b>
<b>Total [S2L1.5C1]</b>	<b>Medicare Managed Care (Part C)</b>	<b>(1,241,809.15)</b>	<b>(1,096,091.18)</b>

<b>Group : [S2L1.6C1]</b>	<b>MassHealth Fee-for-Service</b>		
<b>Subgroup : None</b>			
3023	REVENUE MEDICAID	0.00	(16,654.42)
3023.00	REVENUE MEDICAID	(9,794,981.00)	(4,003,465.15)
3076.00	REVENUE BEHAVIORAL ADD ON	(131,250.00)	0.00
3080.00	REVENUE MEDICAID 10% ADD ON	0.00	(400,811.08)
3803.00	CONT ADJ MEDICAID	3,445,870.04	3,061,913.70
<b>Subtotal : None</b>		<b>(6,480,360.96)</b>	<b>(1,359,016.95)</b>
<b>Total [S2L1.6C1]</b>	<b>MassHealth Fee-for-Service</b>	<b>(6,480,360.96)</b>	<b>(1,359,016.95)</b>

<b>Group : [S2L1.7C1]</b>	<b>MassHealth Managed Care</b>		
<b>Subgroup : None</b>			
3026.14	REVENUE NEIGHBORHOOD HP SKIL	0.00	(21,435.00)
3026.15	REVENUE CCA SKILLED	(164,720.00)	(156,495.00)
3026.16	REVENUE BMC HEALTHNET SKILLE	(60,385.00)	(93,850.00)
3026.18	REVENUE NETWORK HEALTH SKILL	0.00	(4,369,330.00)
3803.15	CONT ADJ MANAGED CARE	0.45	0.00
3803.16	CONT ADJ NEIGHBORHOOD HP SKIL	0.00	2,885.00
3811.00	CONT ADJ BMC SKILLED	8,407.50	17,047.50
3812.00	CONT ADJ CCA SKILLED	5,896.60	16,795.00
3814.00	CONT ADJ NETWORK HEALTH SKILL	(49.31)	0.00
3815.00	CONT ADJ NETWORK HEALTH CUST	92,420.00	109,580.00
<b>Subtotal : None</b>		<b>(118,429.76)</b>	<b>(4,494,802.50)</b>
<b>Total [S2L1.7C1]</b>	<b>MassHealth Managed Care</b>	<b>(118,429.76)</b>	<b>(4,494,802.50)</b>

<b>Group : [S2L1.8C1]</b>	<b>Senior Care Options</b>		
<b>Subgroup : None</b>			
3026.17	REVENUE CCA SCO CUSTODIAL	(1,124,145.00)	(565,565.00)
3026.24	REVENUE MANAGED CARE CUSTOD	(907,250.00)	(700,033.50)
3027.16	REVENUE BMC HEALTHNET CUST	(234,825.00)	(105,920.00)
3027.18	REVENUE NETWORK HEALTH CUST	(172,420.00)	(213,980.00)
3811.10	CONT ADJ BMC CUSTODIAL	143,044.76	60,864.90
3812.10	CONT ADJ CCA SCO CUSTODIAL	405,485.56	229,359.15
3816.00	CONT ADJ MGD CARE CUSTODIAL	281,244.98	197,654.32
<b>Subtotal : None</b>		<b>(1,608,864.70)</b>	<b>(1,097,620.13)</b>
<b>Total [S2L1.8C1]</b>	<b>Senior Care Options</b>	<b>(1,608,864.70)</b>	<b>(1,097,620.13)</b>

<b>Group : [S2L1.12C1]</b>	<b>Medicaid Patient Paid Amount</b>		
<b>Subgroup : None</b>			
3022.6	Medicaid Resource Revenue	(701,219.00)	(556,119.35)
<b>Subtotal : None</b>		<b>(701,219.00)</b>	<b>(556,119.35)</b>
<b>Total [S2L1.12C1]</b>	<b>Medicaid Patient Paid Amount</b>	<b>(701,219.00)</b>	<b>(556,119.35)</b>

<b>Group : [S2L1.14C1]</b>	<b>Veterans &amp; Other Public</b>		
<b>Subgroup : None</b>			
3027.00	REVENUE VA	(625,395.00)	(472,250.00)
3029.00	REVENUE HOSPICE	(328,180.00)	(457,930.00)
3803.10	CONT ADJ HOSPICE	95,910.94	112,234.81
3813.00	CONT ADJUST VA	136,137.92	54,955.73
<b>Subtotal : None</b>		<b>(721,526.14)</b>	<b>(762,989.46)</b>
<b>Total [S2L1.14C1]</b>	<b>Veterans &amp; Other Public</b>	<b>(721,526.14)</b>	<b>(762,989.46)</b>

<b>Group : [S2L1.1C2]</b>	<b>Ancillary-Private Pay</b>		
<b>Subgroup : None</b>			

3742.10	PHYS THER PRIVATE	(89.18)	0.00
3743.10	OCCUP THER PRIVATE	(102.63)	0.00
<b>Subtotal : None</b>		<b>(191.81)</b>	<b>0.00</b>
<b>Total [S2L1.1C2]</b>	<b>Ancillary-Private Pay</b>	<b>(191.81)</b>	<b>0.00</b>

**Group : [S2L1.2C2] Ancillary-Commerical Managed Care**

**Subgroup : None**

3725.80	PHARMACY MGD CARE	(46,375.88)	(49,165.71)
3726.80	IV THER MGD CARE	(1,375.96)	(2,520.00)
3730.80	LAB MGD CARE	(10,366.09)	(11,222.93)
3732.80	RADIOLOGY MGD CARE	(2,112.00)	(3,036.00)
3742.80	PHYS THER MGD CARE	(145,691.71)	(153,289.43)
3743.80	OCCUP THER MGD CARE	(149,058.19)	(165,878.32)
3744.80	SPEECH/LANG MGD CARE	(13,352.81)	(40,914.31)
3808.01	CONT ADJ MGD CARE ANCILLARIES	368,332.64	426,026.70
<b>Subtotal : None</b>		<b>0.00</b>	<b>0.00</b>
<b>Total [S2L1.2C2]</b>	<b>Ancillary-Commerical Managed Care</b>	<b>0.00</b>	<b>0.00</b>

**Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service**

**Subgroup : None**

3190.10	OTHER INCOME - VA PHARMACY	0.00	(234.70)
3725.10	PHARMACY PRIVATE	0.00	(241.02)
3725.20	PHARMACY PART A	(62,844.33)	(61,635.45)
3725.30	PHARMACY MEDICAID	(500.60)	(370.80)
3725.70	PHARMACY VA	(25,957.81)	(2,402.89)
3726.20	IV THER PART A	(480.00)	(695.00)
3726.70	IV THER VA	(456.00)	(0.41)
3730.20	LAB PART A	(11,192.86)	(11,338.41)
3730.30	LAB MEDICAID	(129.04)	(2,737.00)
3730.70	LAB VA	(3,066.48)	(615.25)
3732.20	RADIOLOGY PART A	(3,131.00)	(3,256.46)
3732.70	RADIOLOGY VA	(716.00)	(245.23)
3742.20	PHYS THER PART A	(160,662.48)	(208,507.38)
3742.30	PHYS THER MEDICAID	(9,475.32)	(4,072.05)
3742.50	PHYS THER PART B	(88,363.85)	(92,785.30)
3742.60	PHYS THER MGD CARE PART B	(32,467.18)	(16,170.45)
3742.70	PHYS THER VA	(21,192.19)	(1,853.34)
3743.20	OCCUP THER PART A	(165,703.58)	(223,747.56)
3743.30	OCCUP THER MEDICAID	(11,620.75)	(983.45)
3743.50	OCCUP THER PART B	(85,943.41)	(115,158.86)
3743.60	OCCUP THER MGD CARE PART B	(19,168.49)	(16,278.01)
3743.70	OCCUP THER VA	(22,297.39)	2,407.04
3744.20	SPEECH/LANG PART A	(25,484.55)	(56,183.43)
3744.30	SPEECH/LANG MEDICAID	(1,658.70)	(3,076.35)
3744.50	SPEECH/LANG PART B	(24,699.48)	(34,631.75)
3744.60	SPEECH/LANG MGD CARE PART B	(4,709.20)	(3,391.23)
3744.70	SPEECH THER VA	(5,550.04)	(1,913.01)
3773.10	EKG/ECG PRIVATE	67.00	(134.00)
3801.00	CONT ADJ PRIVATE	50,652.83	0.22
3802.01	CONT ADJ PART A ANCILLARIES	429,498.80	565,363.69
3805.00	CONT ADJ PART B	21,456.44	26,945.14
3807.00	CONT ADJ MGD CARE PART B	4,520.40	568.88
<b>Subtotal : None</b>		<b>(281,275.26)</b>	<b>(267,373.82)</b>
<b>Total [S2L1.4C2]</b>	<b>Ancillary-Medicare Fee-for-Service</b>	<b>(281,275.26)</b>	<b>(267,373.82)</b>

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

**Subgroup : None**

3032.00	REVENUE MASS. COVID SICK PAY	(42,081.18)	0.00
3034.00	REVENUE COVID TESTING	(268,450.52)	(344,320.00)
3078.00	REVENUE HHS STIMULUS	0.00	(28,741.00)
3079.00	REVENUE MEDICAID STIMULUS	(399,777.35)	0.00
9052.00	PPP LOAN FORGIVENESS	(8,495.00)	(1,359,945.00)
<b>Subtotal : None</b>		<b>(718,804.05)</b>	<b>(1,733,006.00)</b>
<b>Total [S2L3.2C1]</b>	<b>Endowment &amp; Other Non Recoveral</b>	<b>(718,804.05)</b>	<b>(1,733,006.00)</b>

**Group : [S2L3.5C1] Recovery of Bad Debts**

<b>Subgroup : None</b>			
3160.00	BAD DEBT RECOVERY	0.00	(1,074.13)
3165.00	MEDICARE BAD DEBT RECOVERY	(14,056.00)	(2,087.11)
<b>Subtotal : None</b>		<b>(14,056.00)</b>	<b>(3,161.24)</b>
<b>Total [S2L3.5C1]</b>	<b>Recovery of Bad Debts</b>	<b>(14,056.00)</b>	<b>(3,161.24)</b>
<b>Group : [S2L3.6C1] Prior Year Retroactive Revenue</b>			
<b>Subgroup : None</b>			
8050.00	PRIOR YEAR ADJUSTMENTS	13,798.22	7,390.29
<b>Subtotal : None</b>		<b>13,798.22</b>	<b>7,390.29</b>
<b>Total [S2L3.6C1]</b>	<b>Prior Year Retroactive Revenue</b>	<b>13,798.22</b>	<b>7,390.29</b>
<b>Group : [S2L3.7C1] Interest Income</b>			
<b>Subgroup : None</b>			
3180.00	REVENUE INTEREST	(482.48)	(4,297.67)
9050.00	CHANGE FAIR VAL INT RATE SWAP	(1,345,946.71)	(694,453.94)
<b>Subtotal : None</b>		<b>(1,346,429.19)</b>	<b>(698,751.61)</b>
<b>Total [S2L3.7C1]</b>	<b>Interest Income</b>	<b>(1,346,429.19)</b>	<b>(698,751.61)</b>
<b>Group : [S2L3.9C1] Administrative &amp; General Recoverable Income</b>			
<b>Subgroup : None</b>			
3190.00	OTHER INCOME	(3,268.59)	(11,264.24)
<b>Subtotal : None</b>		<b>(3,268.59)</b>	<b>(11,264.24)</b>
<b>Total [S2L3.9C1]</b>	<b>Administrative &amp; General Recoverabl</b>	<b>(3,268.59)</b>	<b>(11,264.24)</b>
<b>Group : [S2L3.11C1] Variable Recoverable Income</b>			
<b>Subgroup : None</b>			
3147.00	REVENUE TELEPHONE	(260.80)	(2,078.24)
3148.00	REVENUE TV	(3,063.10)	(3,895.48)
3153.00	PURCHASE DISCOUNTS	(21,726.57)	(22,120.75)
<b>Subtotal : None</b>		<b>(25,050.47)</b>	<b>(28,094.47)</b>
<b>Total [S2L3.11C1]</b>	<b>Variable Recoverable Income</b>	<b>(25,050.47)</b>	<b>(28,094.47)</b>
<b>Group : [S3L1.1C1] Director of Nurses Salary</b>			
<b>Subgroup : None</b>			
6020.00	SALARY DIRECTOR OR NURSING	132,869.88	123,739.59
6021.00	CONTRA SALARY DON	1,293.84	0.00
<b>Subtotal : None</b>		<b>134,163.72</b>	<b>123,739.59</b>
<b>Total [S3L1.1C1]</b>	<b>Director of Nurses Salary</b>	<b>134,163.72</b>	<b>123,739.59</b>
<b>Group : [S3L1.7C1] Registered Nurses Salaries</b>			
<b>Subgroup : None</b>			
6022.00	SALARIES NSG SUPERVISOR	407,014.24	278,291.54
6030.10	SALARIES RN	397,468.49	634,281.33
6031.00	CONTRA RN SALARIES	0.00	80,994.00
<b>Subtotal : None</b>		<b>804,482.73</b>	<b>993,566.87</b>
<b>Total [S3L1.7C1]</b>	<b>Registered Nurses Salaries</b>	<b>804,482.73</b>	<b>993,566.87</b>
<b>Group : [S3L1.12C1] Licensed Practical Nurses Salary</b>			
<b>Subgroup : None</b>			
6040.10	SALARIES LPN	1,925,681.76	1,384,593.13
<b>Subtotal : None</b>		<b>1,925,681.76</b>	<b>1,384,593.13</b>
<b>Total [S3L1.12C1]</b>	<b>Licensed Practical Nurses Salary</b>	<b>1,925,681.76</b>	<b>1,384,593.13</b>
<b>Group : [S3L1.17C1] Certified Nurses Aides Salaries</b>			
<b>Subgroup : None</b>			
6050.10	SALARIES CNA	1,995,202.20	1,693,342.24
6060.00	SALARIES REHAB AIDES	10,754.35	4,073.46
<b>Subtotal : None</b>		<b>2,005,956.55</b>	<b>1,697,415.70</b>
<b>Total [S3L1.17C1]</b>	<b>Certified Nurses Aides Salaries</b>	<b>2,005,956.55</b>	<b>1,697,415.70</b>
<b>Group : [S3L2.1C1] Administration Salaries</b>			
<b>Subgroup : [S3L2.1C Administrator Salaries</b>			
4110.00	SALARY ADMINISTRATOR	170,769.21	168,848.49
4111.00	CONTRA SAL ADMINISTRATOR	31,155.84	0.00

<b>Subtotal [S3L2.1C1A] Administrator Salaries</b>	<b>201,925.05</b>	<b>168,848.49</b>
<b>Total [S3L2.1C1] Administration Salaries</b>	<b>201,925.05</b>	<b>168,848.49</b>
<b>Group : [S3L2.7C1] Clerical Staff Salaries</b>		
<b>Subgroup : None</b>		
4114.00 SALARIES ADMISSIONS	113,644.30	112,643.35
4115.00 CONTRA SAL ADMISSIONS	51,835.68	44,994.00
4140.00 SALARIES CLERICAL	297,969.53	320,359.67
4141.00 CONTRA CLERICAL SALARIES	3,323.20	0.00
<b>Subtotal : None</b>	<b>466,772.71</b>	<b>477,997.02</b>
<b>Total [S3L2.7C1] Clerical Staff Salaries</b>	<b>466,772.71</b>	<b>477,997.02</b>
<b>Group : [S3L2.11C1] Electronic Data Processing, Payroll &amp; Bookkeeping Services</b>		
<b>Subgroup : None</b>		
4150.00 PAYROLL SERVICES	21,904.69	18,042.98
4151.00 BILLING/COMP SERVICES	90,749.22	67,243.35
<b>Subtotal : None</b>	<b>112,653.91</b>	<b>85,286.33</b>
<b>Total [S3L2.11C1] Electronic Data Processing, Payroll &amp; Bookkeeping Services</b>	<b>112,653.91</b>	<b>85,286.33</b>
<b>Group : [S3L2.12C1] Office Supplies</b>		
<b>Subgroup : None</b>		
4158.00 BANK CHARGES	5,686.89	1,637.61
4249.00 POSTAGE	10,515.93	9,657.16
4250.00 OFFICE SUPP & EXP	37,760.24	25,712.52
<b>Subtotal : None</b>	<b>53,963.06</b>	<b>37,007.29</b>
<b>Total [S3L2.12C1] Office Supplies</b>	<b>53,963.06</b>	<b>37,007.29</b>
<b>Group : [S3L2.13C1] Telecommunications (e.g. Internet &amp; Phone)</b>		
<b>Subgroup : None</b>		
4261.00 TELEPHONE	154,543.74	87,090.51
<b>Subtotal : None</b>	<b>154,543.74</b>	<b>87,090.51</b>
<b>Total [S3L2.13C1] Telecommunications (e.g. Internet &amp; Phone)</b>	<b>154,543.74</b>	<b>87,090.51</b>
<b>Group : [S3L2.15C1] Travel, Conventions &amp; Meetings</b>		
<b>Subgroup : None</b>		
4280.00 TRAVEL/CONV/MEETINGS	13,862.24	5,234.83
4281.00 MOTOR VEHICLE EXPENSE	6,610.86	0.00
4439.00 SEMINARS/INSERVICES	200.00	0.00
<b>Subtotal : None</b>	<b>20,673.10</b>	<b>5,234.83</b>
<b>Total [S3L2.15C1] Travel, Conventions &amp; Meetings</b>	<b>20,673.10</b>	<b>5,234.83</b>
<b>Group : [S3L2.16C1] Advertising: Help Wanted</b>		
<b>Subgroup : None</b>		
4295.00 ADVERTISING HELP WANTED	44,349.58	17,701.52
<b>Subtotal : None</b>	<b>44,349.58</b>	<b>17,701.52</b>
<b>Total [S3L2.16C1] Advertising: Help Wanted</b>	<b>44,349.58</b>	<b>17,701.52</b>
<b>Group : [S3L2.17C1] Licenses &amp; Dues: Patient Care Related Portion</b>		
<b>Subgroup : None</b>		
4301.00 LIC & DUES PT RELATED	2,385.98	4,938.68
<b>Subtotal : None</b>	<b>2,385.98</b>	<b>4,938.68</b>
<b>Total [S3L2.17C1] Licenses &amp; Dues: Patient Care Related Portion</b>	<b>2,385.98</b>	<b>4,938.68</b>
<b>Group : [S3L2.19C1] Accounting Services (not related to Appeals)</b>		
<b>Subgroup : None</b>		
4360.00 ACCOUNTING OTHER	36,000.00	36,000.00
<b>Subtotal : None</b>	<b>36,000.00</b>	<b>36,000.00</b>
<b>Total [S3L2.19C1] Accounting Services (not related to Appeals)</b>	<b>36,000.00</b>	<b>36,000.00</b>
<b>Group : [S3L2.20C1] Insurance: Malpractice &amp; General Liability</b>		
<b>Subgroup : None</b>		
4420.00 GEN/PROF LIAB INS	75,434.14	75,107.34
<b>Subtotal : None</b>	<b>75,434.14</b>	<b>75,107.34</b>
<b>Total [S3L2.20C1] Insurance: Malpractice &amp; General Liability</b>	<b>75,434.14</b>	<b>75,107.34</b>

**Group : [S3L2.21C1] Insurance: Dept of Unemployment Assistance (DUA) Claims**

**Subgroup : None**

4400.10	UNEMPLOYMENT CLAIMS	5,257.15	15,231.63
<b>Subtotal : None</b>		<b>5,257.15</b>	<b>15,231.63</b>
<b>Total [S3L2.21C1]</b>	<b>Insurance: Dept of Unemployment Assistance</b>	<b>5,257.15</b>	<b>15,231.63</b>

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

**Subgroup : None**

4251.00	PROF SERVICE	18,315.22	17,941.35
4259.00	MISCELLANEOUS EXPENSE	6,989.70	1,423.97
4528.10	AMORTIZATION OF GOODWILL	399,998.31	399,999.96
<b>Subtotal : None</b>		<b>425,303.23</b>	<b>419,365.28</b>
<b>Total [S3L2.22C1]</b>	<b>Other A &amp; G Expenses</b>	<b>425,303.23</b>	<b>419,365.28</b>

**Group : [S3L2B.1C1] Advertising Marketing**

**Subgroup : None**

4294.00	MARKETING	1,745.34	1,982.87
4298.00	ADVERTISING PROMOTIONAL	9,369.42	3,730.51
<b>Subtotal : None</b>		<b>11,114.76</b>	<b>5,713.38</b>
<b>Total [S3L2B.1C1]</b>	<b>Advertising Marketing</b>	<b>11,114.76</b>	<b>5,713.38</b>

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

**Subgroup : None**

4302.00	LIC & DUES NOT PT RELATED	14,314.68	13,742.35
<b>Subtotal : None</b>		<b>14,314.68</b>	<b>13,742.35</b>
<b>Total [S3L2B.2C1]</b>	<b>Licenses &amp; Dues Not Patient Related</b>	<b>14,314.68</b>	<b>13,742.35</b>

**Group : [S3L2B.5C1] Legal: Resident Care**

**Subgroup : None**

4370.10	LEGAL/GUARDIAN FEES/PT RELATE	16,631.51	9,022.50
<b>Subtotal : None</b>		<b>16,631.51</b>	<b>9,022.50</b>
<b>Total [S3L2B.5C1]</b>	<b>Legal: Resident Care</b>	<b>16,631.51</b>	<b>9,022.50</b>

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

**Subgroup : None**

4370.00	LEGAL	16,491.25	64,188.49
<b>Subtotal : None</b>		<b>16,491.25</b>	<b>64,188.49</b>
<b>Total [S3L2B.6C1]</b>	<b>Legal: Other</b>	<b>16,491.25</b>	<b>64,188.49</b>

**Group : [S3L2B.8C1] Management Company Fees**

**Subgroup : None**

4160.00	MANAGEMENT FEES	823,703.34	604,107.98
<b>Subtotal : None</b>		<b>823,703.34</b>	<b>604,107.98</b>
<b>Total [S3L2B.8C1]</b>	<b>Management Company Fees</b>	<b>823,703.34</b>	<b>604,107.98</b>

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

**Subgroup : None**

4257.00	LATE CHARGES	330.05	89.39
4258.00	FINES & PENALTIES	143,153.00	0.00
<b>Subtotal : None</b>		<b>143,483.05</b>	<b>89.39</b>
<b>Total [S3L2B.11C1]</b>	<b>Fines, Late Fees, Penalties including</b>	<b>143,483.05</b>	<b>89.39</b>

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

**Subgroup : None**

8010.00	BAD DEBTS	96,500.20	121,553.35
<b>Subtotal : None</b>		<b>96,500.20</b>	<b>121,553.35</b>
<b>Total [S3L2B.14C1]</b>	<b>Bad Debt Expenses</b>	<b>96,500.20</b>	<b>121,553.35</b>

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

**Subgroup : None**

4161.00	USER FEES MEDICAID	817,268.43	745,381.61
<b>Subtotal : None</b>		<b>817,268.43</b>	<b>745,381.61</b>
<b>Total [S3L2B.15C1]</b>	<b>User Fee Assessment</b>	<b>817,268.43</b>	<b>745,381.61</b>



<b>Group : [S3L3.1C1] Staff Development Coordinator Salaries</b>			
<b>Subgroup : None</b>			
4306.00	SALARIES STAFF DEVELOPMENT	76,811.54	98,482.42
<b>Subtotal : None</b>		<b>76,811.54</b>	<b>98,482.42</b>
<b>Total [S3L3.1C1] Staff Development Coordinator Salar</b>		<b>76,811.54</b>	<b>98,482.42</b>
<b>Group : [S3L3.5C1] Plant Operations: Salaires</b>			
<b>Subgroup : None</b>			
5105.00	SALARIES PLANT	114,455.32	113,736.61
5106.00	CONTRA SAL MAINT	26,402.00	31,200.00
<b>Subtotal : None</b>		<b>140,857.32</b>	<b>144,936.61</b>
<b>Total [S3L3.5C1] Plant Operations: Salaires</b>		<b>140,857.32</b>	<b>144,936.61</b>
<b>Group : [S3L3.8C1] Plant Operations: Purchased Service</b>			
<b>Subgroup : None</b>			
5110.00	PURCH SERV PLANT	129,889.82	108,766.52
<b>Subtotal : None</b>		<b>129,889.82</b>	<b>108,766.52</b>
<b>Total [S3L3.8C1] Plant Operations: Purchased Service</b>		<b>129,889.82</b>	<b>108,766.52</b>
<b>Group : [S3L3.9C1] Plant Operations: Supplies &amp; Expenses</b>			
<b>Subgroup : None</b>			
5115.00	SUPP & EXP PLANT	39,570.61	22,104.41
<b>Subtotal : None</b>		<b>39,570.61</b>	<b>22,104.41</b>
<b>Total [S3L3.9C1] Plant Operations: Supplies &amp; Expens</b>		<b>39,570.61</b>	<b>22,104.41</b>
<b>Group : [S3L3.10C1] Plant Operatins: Utilities</b>			
<b>Subgroup : None</b>			
5121.00	ELECTRICITY	95,270.58	103,012.83
5122.00	WATER & SEWERAGE	71,690.60	62,075.16
5124.00	GAS	43,800.33	40,110.85
<b>Subtotal : None</b>		<b>210,761.51</b>	<b>205,198.84</b>
<b>Total [S3L3.10C1] Plant Operatins: Utilities</b>		<b>210,761.51</b>	<b>205,198.84</b>
<b>Group : [S3L3.13C1] Dietician: Salaries</b>			
<b>Subgroup : None</b>			
5231.00	SALARIES DIETICIAN	87,723.33	87,877.61
5232.00	CONTRA SALARY DIETICIAN	(62,651.16)	(57,851.94)
<b>Subtotal : None</b>		<b>25,072.17</b>	<b>30,025.67</b>
<b>Total [S3L3.13C1] Dietician: Salaries</b>		<b>25,072.17</b>	<b>30,025.67</b>
<b>Group : [S3L3.18C1] Dietary: Salaries</b>			
<b>Subgroup : None</b>			
5205.00	SALARIES DIETARY	361,124.62	348,557.13
<b>Subtotal : None</b>		<b>361,124.62</b>	<b>348,557.13</b>
<b>Total [S3L3.18C1] Dietary: Salaries</b>		<b>361,124.62</b>	<b>348,557.13</b>
<b>Group : [S3L3.21C1] Dietary: Food</b>			
<b>Subgroup : None</b>			
5220.00	RAW FOOD	240,899.05	212,913.61
<b>Subtotal : None</b>		<b>240,899.05</b>	<b>212,913.61</b>
<b>Total [S3L3.21C1] Dietary: Food</b>		<b>240,899.05</b>	<b>212,913.61</b>
<b>Group : [S3L3.23C1] Dietary: Supplies &amp; Expenses</b>			
<b>Subgroup : None</b>			
5235.00	SUPP & EXP DIETARY	23,689.80	22,192.41
<b>Subtotal : None</b>		<b>23,689.80</b>	<b>22,192.41</b>
<b>Total [S3L3.23C1] Dietary: Supplies &amp; Expenses</b>		<b>23,689.80</b>	<b>22,192.41</b>
<b>Group : [S3L3.24C1] Housekeeping / Laundry: Salaries</b>			
<b>Subgroup : [S3L3.24] Housekeeping Salries</b>			
5410.00	SALARIES HOUSEKEEPING	295,817.15	279,886.72
<b>Subtotal [S3L3.24C1] Housekeeping Salries</b>		<b>295,817.15</b>	<b>279,886.72</b>
<b>Subgroup : [S3L3.24] Laundry Salaries</b>			
5310.00	SALARIES LAUNDRY	97,427.20	93,471.29

Subtotal [S3L3.24C1] Laundry Salaries	97,427.20	93,471.29
<b>Total [S3L3.24C1] Housekeeping / Laundry: Salaries</b>	<b>393,244.35</b>	<b>373,358.01</b>
<b>Group : [S3L3.28C1] Housekeeping / Laundry: Supplies &amp; Expense</b>		
<b>Subgroup : [S3L3.28C1] Housekeeping Supplies &amp; Expenses</b>		
5420.00 SUPP & EXP HOUSEKEEPING	26,329.18	24,900.30
<b>Subtotal [S3L3.28C1] Housekeeping Supplies &amp; Expenses</b>	<b>26,329.18</b>	<b>24,900.30</b>
<b>Subgroup : [S3L3.28C1] Laundry Supplies &amp; Expense</b>		
5330.00 SUPP & EXP LAUNDRY	8,640.00	8,640.00
<b>Subtotal [S3L3.28C1] Laundry Supplies &amp; Expense</b>	<b>8,640.00</b>	<b>8,640.00</b>
<b>Total [S3L3.28C1] Housekeeping / Laundry: Supplies &amp; Expense</b>	<b>34,969.18</b>	<b>33,540.30</b>
<b>Group : [S3L3.29C1] Housekeeping / Laundry: Linen &amp; Bedding</b>		
<b>Subgroup : None</b>		
5340.00 LAUNDRY-LINEN & BEDDING	7,494.45	8,314.86
<b>Subtotal : None</b>	<b>7,494.45</b>	<b>8,314.86</b>
<b>Total [S3L3.29C1] Housekeeping / Laundry: Linen &amp; Bedding</b>	<b>7,494.45</b>	<b>8,314.86</b>
<b>Group : [S3L3.31C1] Quality Assurance (QA) Professional: Salaries</b>		
<b>Subgroup : None</b>		
6025.00 SALARIES QA/PROGRAM DIRECTOR	123,162.10	84,721.88
<b>Subtotal : None</b>	<b>123,162.10</b>	<b>84,721.88</b>
<b>Total [S3L3.31C1] Quality Assurance (QA) Professional</b>	<b>123,162.10</b>	<b>84,721.88</b>
<b>Group : [S3L3.36C1] Unit Clerks &amp; Medical Records: Salaries</b>		
<b>Subgroup : None</b>		
6062.00 SALARY SCHEDULER	78,518.24	71,429.23
6505.00 SALARIES MEDICAL RECORDS	70,657.04	35,892.37
<b>Subtotal : None</b>	<b>149,175.28</b>	<b>107,321.60</b>
<b>Total [S3L3.36C1] Unit Clerks &amp; Medical Records: Salaries</b>	<b>149,175.28</b>	<b>107,321.60</b>
<b>Group : [S3L3.39C1] Unit Clerks &amp; Medical Records: Purchased Service</b>		
<b>Subgroup : None</b>		
6535.00 MEDICAL RECORDS CONSULT	1,439.91	1,320.00
<b>Subtotal : None</b>	<b>1,439.91</b>	<b>1,320.00</b>
<b>Total [S3L3.39C1] Unit Clerks &amp; Medical Records: Purchased Service</b>	<b>1,439.91</b>	<b>1,320.00</b>
<b>Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries</b>		
<b>Subgroup : [S3L3.40C1] MMQ Salaries</b>		
6506.00 SALARIES MMQ NURSE	52,591.74	36,803.91
6506.10 MMQ CONTRA SALARY	12,446.40	39,853.20
<b>Subtotal [S3L3.40C1] MMQ Salaries</b>	<b>65,038.14</b>	<b>76,657.11</b>
<b>Subgroup : [S3L3.40C1] MDS Salaries</b>		
6026.00 SALARIES MDS/CASE MNGR	205,447.80	199,379.69
6026.10 CONTRA SALARIES MDS/CASE MGR	2,763.60	(465.00)
<b>Subtotal [S3L3.40C1] MDS Salaries</b>	<b>208,211.40</b>	<b>198,914.69</b>
<b>Total [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries</b>	<b>273,249.54</b>	<b>275,571.80</b>
<b>Group : [S3L3.43C1] MMQ Evaluation Nurse/MDS Coordinator: Purchased Service</b>		
<b>Subgroup : [S3L3.43C1] MDS Purchase Service</b>		
6502.00 NURSING CONSULTANT	43,025.67	27,774.45
6503.00 MDS/PPS CONSULTANTS	8,000.00	10,000.00
<b>Subtotal [S3L3.43C1] MDS Purchase Service</b>	<b>51,025.67</b>	<b>37,774.45</b>
<b>Total [S3L3.43C1] MMQ Evaluation Nurse/MDS Coordinator: Purchased Service</b>	<b>51,025.67</b>	<b>37,774.45</b>
<b>Group : [S3L3.48C1] Social Service Worker: Salaries</b>		
<b>Subgroup : None</b>		
6810.00 SALARIES SOCIAL SERVICE	143,396.47	119,933.61
6811.00 CONTRA SAL SOCIAL SERVICE	0.00	24,512.00
<b>Subtotal : None</b>	<b>143,396.47</b>	<b>144,445.61</b>

<b>Total [S3L3.48C1]</b>	<b>Social Service Worker: Salaries</b>	<b>143,396.47</b>	<b>144,445.61</b>
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**Group : [S3L3.59C1] Indirect Restorative Therapy: Consultants**

**Subgroup : None**

7842.00	PURCH SVC REHAB CONSULTANT	4,182.00	0.00
<b>Subtotal : None</b>		<b>4,182.00</b>	<b>0.00</b>
<b>Total [S3L3.59C1]</b>	<b>Indirect Restorative Therapy: Consul</b>	<b>4,182.00</b>	<b>0.00</b>

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

**Subgroup : None**

7842.39	REHAB MANAGER	113,730.20	104,017.82
7842.40	CONTRA SALARIES REHAB MNGT	8,055.85	59,720.62
7842.62	SALARIES PT	167,996.92	142,737.31
7842.69	CONTRA SALARIES PT	(6,235.41)	(2,171.34)
7842.70	CONTRA SALARIES PTA	0.00	(7,508.68)
7842.72	SALARIES PTA	24,942.37	29,790.36
7843.62	SALARIES OT	151,031.42	203,681.76
7843.69	CONTRA SALARIES OT	17,077.32	(25,300.66)
7843.70	CONTRA SALARIES COTA	0.00	(5,974.89)
7843.72	SALARIES COTA	15,809.30	14,400.50
7844.62	SALARIES SLP	29,320.39	80,655.98
7844.69	CONTRA SALARIES SLP	3,366.36	(23,911.33)
<b>Subtotal : None</b>		<b>525,094.72</b>	<b>570,137.45</b>
<b>Total [S3L3.60C1]</b>	<b>Direct Restorative Therapy: Salaries</b>	<b>525,094.72</b>	<b>570,137.45</b>

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

**Subgroup : None**

7842.20	PHYS THER PART A	0.00	418.10
7842.79	PHYS THER SUPPLIES	144.86	1,619.66
7843.20	OCCUP THER PART A	386.96	0.00
7844.50	SPEECH/LANG PART B	104.56	0.00
<b>Subtotal : None</b>		<b>636.38</b>	<b>2,037.76</b>
<b>Total [S3L3.62C1]</b>	<b>Direct Restorative Therapy: Consulta</b>	<b>636.38</b>	<b>2,037.76</b>

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

**Subgroup : None**

7021.00	SALARIES ACTIVITIES	175,600.69	163,045.93
<b>Subtotal : None</b>		<b>175,600.69</b>	<b>163,045.93</b>
<b>Total [S3L3.64C1]</b>	<b>Recreational Therapy/Activities: Sala</b>	<b>175,600.69</b>	<b>163,045.93</b>

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

**Subgroup : None**

5125.00	CABLE TELEVISION	7,243.54	7,132.44
7022.00	PURCH SERV ACTIVITIES	4,325.00	3,610.04
<b>Subtotal : None</b>		<b>11,568.54</b>	<b>10,742.48</b>
<b>Total [S3L3.67C1]</b>	<b>Recreational Therapy/Activities: Purc</b>	<b>11,568.54</b>	<b>10,742.48</b>

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

**Subgroup : None**

6890.00	SUPP & EXP SOCIAL SERVICE	0.00	33.98
7023.00	SUPP & EXP ACTIVITIES	5,731.07	3,422.30
<b>Subtotal : None</b>		<b>5,731.07</b>	<b>3,456.28</b>
<b>Total [S3L3.68C1]</b>	<b>Recreational Therapy/Activities: Supi</b>	<b>5,731.07</b>	<b>3,456.28</b>

**Group : [S3L3.79C1] Variable Other Required Education**

**Subgroup : None**

4252.00	TUITION & EDUCATION	1,300.00	0.00
<b>Subtotal : None</b>		<b>1,300.00</b>	<b>0.00</b>
<b>Total [S3L3.79C1]</b>	<b>Variable Other Required Education</b>	<b>1,300.00</b>	<b>0.00</b>

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

**Subgroup : None**

6511.00	MEDICAL DIRECTOR	33,000.00	34,500.00
<b>Subtotal : None</b>		<b>33,000.00</b>	<b>34,500.00</b>
<b>Total [S3L3.82C1]</b>	<b>Physician Services: Medical Director</b>	<b>33,000.00</b>	<b>34,500.00</b>

**Group : [S3L3.85C1] Physician Services: Employee Physicals**

**Subgroup : None**

6514.00	EMPLOYEE PHYSICALS	5,637.50	10,752.00
<b>Subtotal : None</b>		<b>5,637.50</b>	<b>10,752.00</b>
<b>Total [S3L3.85C1]</b>	<b>Physician Services: Employee Physicals</b>	<b>5,637.50</b>	<b>10,752.00</b>

**Group : [S3L3.87C1] Legend Drugs**

**Subgroup : None**

7825.10	PHARMAY PRIVATE	35.12	393.85
7825.20	PHARMACY PART A	61,392.02	59,146.36
7825.30	PHARMACY MEDICAID	41,424.64	12,133.16
7825.70	PHARMACY VA	26,690.27	19,394.89
7825.80	PHARMACY MGD CARE	50,204.74	51,102.52
7826.10	IV THER PRIVATE	0.00	176.00
7826.20	IV THER PART A	1,800.74	2,618.00
7826.30	IV THER MEDICAID	528.00	2,177.23
7826.70	IV THER VA	2,365.39	1,172.91
7826.80	IV THER MGD CARE	1,569.17	4,255.84
7827.20	MED/SURG PART A	3,090.48	207.86
7827.30	MED/SURG MEDICAID	298.57	3,195.59
7827.70	MED/SURG VA	6,583.81	2,941.84
7827.80	MED/SURG MGD CARE	95.86	22.12
7830.20	LAB PART A	16,443.43	14,444.79
7830.30	LAB MEDICAID	6,113.94	3,180.08
7830.70	LAB VA	3,243.25	4,658.41
7830.80	LAB MGD CARE	10,797.23	12,535.11
7832.20	RADIOLOGY PART A	4,584.54	4,533.50
7832.22	RADIOLOGY EVERCARE A	83.69	0.00
7832.30	RADIOLOGY MEDICAID	464.82	1,083.81
7832.70	RADIOLOGY VA	922.80	1,172.73
7832.80	RADIOLOGY MGD CARE	2,274.45	3,446.87
7841.30	RESP THER/02 MEDICAID	1,798.84	0.00
7841.78	RESP THER/02 SUPPLIES	11,767.43	14,027.54
7841.80	RESP THER/02 MGD CARE	0.00	50.00
7854.20	AMBULANCE PART A	48,410.65	26,932.94
7854.30	AMBULANCE MEDICAID	13,261.73	264.31
7854.70	AMBULANCE VA	107.00	0.00
7854.80	AMBULANCE MGD CARE	2,084.41	3,643.00
7894.20	COMP MED EQUIP PART A	4,758.00	8,600.75
7894.30	COMP MED EQUIP MEDICAID	2,809.53	600.00
7894.80	COMP MED EQUIP MGD CARE	9,023.14	0.00
<b>Subtotal : None</b>		<b>335,027.69</b>	<b>258,112.01</b>
<b>Total [S3L3.87C1]</b>	<b>Legend Drugs</b>	<b>335,027.69</b>	<b>258,112.01</b>

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

**Subgroup : None**

4427.00	COVID TESTING	171,720.00	347,065.00
6522.00	SUPP & EXP NURSING	233,786.87	211,694.97
7843.79	OCCUP THER SUPPLIES	1,911.12	1,701.31
<b>Subtotal : None</b>		<b>407,417.99</b>	<b>560,461.28</b>
<b>Total [S3L3.89C1]</b>	<b>House Supplies Not Resold</b>	<b>407,417.99</b>	<b>560,461.28</b>

**Group : [S3L3.92C1] Pharmacy Consultant**

**Subgroup : None**

6530.00	PHARMACY CONSULTANT	2,880.00	2,880.00
<b>Subtotal : None</b>		<b>2,880.00</b>	<b>2,880.00</b>
<b>Total [S3L3.92C1]</b>	<b>Pharmacy Consultant</b>	<b>2,880.00</b>	<b>2,880.00</b>

**Group : [S3L4.1C1] Depreciaton**

**Subgroup : [S3L4.1C Building Depreciation**

4550.00	DEPREC BUILDING	463,750.72	463,750.10
<b>Subtotal [S3L4.1C1A] Building Depreciation</b>		<b>463,750.72</b>	<b>463,750.10</b>

**Subgroup : [S3L4.1C Improvements Depreciation**

4560.00	DEPREC IMPROVEMENTS	10,014.77	7,520.43
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<b>Subtotal [S3L4.1C1B] Improvements Depreciation</b>	<b>10,014.77</b>	<b>7,520.43</b>
<b>Subgroup : [S3L4.1C Equipment Depreciation</b>		
4570.00 DEPREC EQUIPMENT	73,966.51	54,276.00
4570.10 DEPREC COMP EQUIPMENT	11,645.15	9,305.09
<b>Subtotal [S3L4.1C1C] Equipment Depreciation</b>	<b>85,611.66</b>	<b>63,581.09</b>
<b>Subgroup : [S3L4.1C Software Depreciaton</b>		
4575.00 DEPREC SOFTWARE	803.69	0.00
<b>Subtotal [S3L4.1C1D] Software Depreciaton</b>	<b>803.69</b>	<b>0.00</b>
<b>Total [S3L4.1C1] Depreciaton</b>	<b>560,180.84</b>	<b>534,851.62</b>
<b>Group : [S3L4.2C1] Long Term Interest Expense SNF-CR</b>		
<b>Subgroup : None</b>		
4520.10 INTEREST EXPENSE BANK A BOND	617,470.66	602,508.08
4528.00 AMORT MORT ACQ COSTS	52,369.61	49,036.18
4531.00 INTEREST PPP LOAN	8,495.00	0.00
<b>Subtotal : None</b>	<b>678,335.27</b>	<b>651,544.26</b>
<b>Total [S3L4.2C1] Long Term Interest Expense SNF-CR</b>	<b>678,335.27</b>	<b>651,544.26</b>
<b>Group : [S3L4.6C1] Building Insurance Expense-SNF-CR</b>		
<b>Subgroup : None</b>		
4590.00 INSURANCE BLDG & EQUIP	19,504.59	18,806.15
<b>Subtotal : None</b>	<b>19,504.59</b>	<b>18,806.15</b>
<b>Total [S3L4.6C1] Building Insurance Expense-SNF-CR</b>	<b>19,504.59</b>	<b>18,806.15</b>
<b>Group : [S3L4.10C1] Personal Property Tax Expense-SNF-CR</b>		
<b>Subgroup : None</b>		
4253.00 PERS PROP TAX	0.00	88.53
<b>Subtotal : None</b>	<b>0.00</b>	<b>88.53</b>
<b>Total [S3L4.10C1] Personal Property Tax Expense-SNF-</b>	<b>0.00</b>	<b>88.53</b>
<b>Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR</b>		
<b>Subgroup : None</b>		
4538.00 LEASE PAYMENTS	7,085.45	7,787.81
<b>Subtotal : None</b>	<b>7,085.45</b>	<b>7,787.81</b>
<b>Total [S3L4.12C1] Other Fixed Cost Expense-SNF-CR</b>	<b>7,085.45</b>	<b>7,787.81</b>
<b>Group : [CLA-53.01] LA-Group Health/Life</b>		
<b>Subgroup : None</b>		
4415.00 GROUP HEALTH INS	352,060.62	345,668.03
4416.00 GROUP DENTAL	215.74	699.17
4417.00 GROUP VISION	131.67	233.97
4418.00 GROUP LIFE/DISABILITY	1,299.73	6,245.61
<b>Subtotal : None</b>	<b>353,707.76</b>	<b>352,846.78</b>
<b>Total [CLA-53.01] LA-Group Health/Life</b>	<b>353,707.76</b>	<b>352,846.78</b>
<b>Group : [CLA-53.03] LA-Employee Benefits</b>		
<b>Subgroup : None</b>		
4153.00 CORI EXPENSE	5,330.76	9,371.72
4329.00 OTHER EMP BENEFITS	23,748.68	11,597.32
<b>Subtotal : None</b>	<b>29,079.44</b>	<b>20,969.04</b>
<b>Total [CLA-53.03] LA-Employee Benefits</b>	<b>29,079.44</b>	<b>20,969.04</b>
<b>Group : [CLA-53.04] LA-Payroll Taxes</b>		
<b>Subgroup : None</b>		
4400.00 P/R TAXES TOTAL	643,247.94	583,761.74
<b>Subtotal : None</b>	<b>643,247.94</b>	<b>583,761.74</b>
<b>Total [CLA-53.04] LA-Payroll Taxes</b>	<b>643,247.94</b>	<b>583,761.74</b>
<b>Group : [CLA-53.05] LA-Workers Comp</b>		
<b>Subgroup : None</b>		
4425.00 WORKERS COMP	109,363.02	114,501.00
<b>Subtotal : None</b>	<b>109,363.02</b>	<b>114,501.00</b>

Total [CLA-53.05]	LA-Workers Comp	<u>109,363.02</u>	<u>114,501.00</u>
	NET (INCOME) LOSS	<u>0.00</u>	<u>0.00</u>
	Sum of Account Groups	0.00	0.00

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