

Client: **A443771 - Chelsea Jewish Green House, Inc.**
Engagement: **MDMC 2022 - Chelsea Jewish Green House, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	PP-1 12/31/2021	FS 12/31/2022	JE Ref #	CAIDJE	CAID 12/31/2022
Group : [A]	Balance Sheet					
Subgroup : [A]	Assets					
10210	LFCL Metro #965-20	2,198,281.00	561,256.00		0.00	561,256.00
12000	Accounts Receivable	537,604.00	537,604.00		0.00	537,604.00
12010	A/R Private	209,968.00	337,510.00		0.00	337,510.00
12020	A/R Medicaid	611,382.00	727,651.00		0.00	727,651.00
12030	A/R Medicaid Pending	124,827.00	73,820.00		0.00	73,820.00
12040	A/R Other State & Govt	136,000.00	193,600.00		0.00	193,600.00
12050	A/R Medicare A	361,087.00	340,646.00		0.00	340,646.00
12060	A/R Medicare B	16,207.00	6,320.00		0.00	6,320.00
12070	A/R Managed Care	87,753.00	79,634.00		0.00	79,634.00
12075	A/R Managed Care Part B	0.00	213.00		0.00	213.00
12080	A/R Hospice	225,662.00	229,909.00		0.00	229,909.00
12199	Allowance for Bad Debts	(358,285.00)	(293,510.00)		0.00	(293,510.00)
12400	Exchange Projects	(8,421.00)	(7,651.00)		0.00	(7,651.00)
12411	Exchange Other - ALS	6,646.00	0.00		0.00	0.00
12420	Manual Check Exchange	244.00	0.00		0.00	0.00
12430	Resident Trust Exchange	0.00	521.00		0.00	521.00
12802	LFCL Wells Fargo Cash	1,201,072.00	90,334.00		0.00	90,334.00
12803	LFCL Wells Fargo Securities	5,426,902.00	9,500,645.00		(5,000,000.00)	4,500,645.00
12803.1	LFCL Wells Fargo Securities	0.00	0.00	CAIDJE -	(5,000,000.00)	5,000,000.00
				CAIDJE -	5,000,000.00	5,000,000.00
12900	Valuation Allowance on Investments	3,846,347.00	0.00		0.00	0.00
13000	Prepaid Expense	10,217.00	97,541.00		0.00	97,541.00
13010	Prepaid Insurance	1,202.00	1,511.00		0.00	1,511.00
13020	Prepaid Workers Comp	52,753.00	0.00		0.00	0.00
16000	Land	250,000.00	250,000.00		0.00	250,000.00
16011	Land Improvements	6,000.00	6,000.00		0.00	6,000.00
16012	Accum Deprec: Land Improvements	(2,250.00)	(2,550.00)		0.00	(2,550.00)
16021	Buildings	33,199,194.00	33,199,194.00		0.00	33,199,194.00
16022	Accum Deprec: Buildings	(9,545,956.00)	(10,375,894.00)		0.00	(10,375,894.00)
16031	Building Improvements	950,062.00	976,744.00		0.00	976,744.00
16032	Accum Deprec: Building Improvements	(206,319.00)	(268,019.00)		0.00	(268,019.00)
16040	CIP	0.00	87,816.00		0.00	87,816.00
16051	FFE	3,088,615.00	3,170,391.00		0.00	3,170,391.00
16052	Accum Deprec: FFE	(2,231,821.00)	(2,382,499.00)		0.00	(2,382,499.00)
16071	Computers	109,038.00	128,262.00		0.00	128,262.00
16072	Accum Deprec: Computers	(58,997.00)	(86,267.00)		0.00	(86,267.00)
16111	Software	8,227.00	11,717.00		0.00	11,717.00
16112	Accum Amort: Software	(8,227.00)	(9,003.00)		0.00	(9,003.00)
16151	Mortgage Acquisition Costs	297,407.00	297,407.00		0.00	297,407.00
16152	Accum Amort: Mtg Acquisition Costs	(41,273.00)	(57,275.00)		0.00	(57,275.00)
18300	Beneficial Interest in Related Party	1,650,537.00	1,546,635.00		0.00	1,546,635.00
19100	Due From CJC Comm	0.00	4.00		0.00	4.00
19101	Due From Homecare	0.00	3,761.00		0.00	3,761.00
19103	Due From Hospice	0.00	3,683.00		0.00	3,683.00
19110	Due From CJNH Inc	84,144.00	122,315.00		0.00	122,315.00
19128	Due From AHAL I	0.00	67,584.00		0.00	67,584.00
19129	Due From AHAL II	0.00	32,552.00		0.00	32,552.00
19150	Due From CJ Lifecare	0.00	708,830.00		0.00	708,830.00
19160	Due From Winthrop	0.00	23.00		0.00	23.00
19300	Due From CJC	0.00	228.00		0.00	228.00
19310	Due From BCL	0.00	33,011.00		0.00	33,011.00
19320	Due From SR ADH	0.00	248.00		0.00	248.00
19330	Due From Kaplan Estates AL	0.00	1,253.00		0.00	1,253.00
19405	Due From JGSAS	0.00	11.00		0.00	11.00
19410	Due From JNH	0.00	2,697.00		0.00	2,697.00
19420	Due From W ADH	0.00	49.00		0.00	49.00
19430	Due From RH	0.00	305.00		0.00	305.00
19440	Due From SHHC - Home Care	0.00	71.00		0.00	71.00
19445	Due From SHHC - Hospice	0.00	71.00		0.00	71.00
19510	Due From DA - GC	0.00	1,683.00		0.00	1,683.00
19520	Due From DA SP	0.00	33.00		0.00	33.00
19530	Due From DA EV	0.00	218.00		0.00	218.00
Subtotal [A] Assets		42,235,829.00	39,948,843.00		0.00	39,948,843.00
Subgroup : [B]	Liabilities					
20000	ACCOUNTS PAYABLE	(329,082.00)	(446,431.00)		0.00	(446,431.00)
21010	Current Portion- Long Term Debt	(669,648.00)	(1,361,387.00)		0.00	(1,361,387.00)
21050	Fair Value Interest Rate Swap Payable	(370,076.00)	689,730.00		0.00	689,730.00
22100	Due to CJC Comm	0.00	(110,500.00)		0.00	(110,500.00)
22101	Due to Homecare	0.00	(849.00)		0.00	(849.00)
22110	Due to CJNH Inc	0.00	1,667.00		0.00	1,667.00
22128	Due to AHAL I	0.00	(19,793.00)		0.00	(19,793.00)
22150	Due to CJ Lifecare	(32,012.00)	(394,978.00)		0.00	(394,978.00)
22160	Due to Winthrop	(842.00)	(842.00)		0.00	(842.00)
22310	Due to BCL	0.00	(135,170.00)		0.00	(135,170.00)

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Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
22330	Due to Kaplan Estates AL	0.00	(887,279.00)		0.00	(887,279.00)
22405	Due to JGSAS	0.00	(100.00)		0.00	(100.00)
22410	Due to JNH	0.00	(2,865.00)		0.00	(2,865.00)
22510	Due to DA GC	0.00	(514.00)		0.00	(514.00)
23000	Accrued Expense	(416,134.00)	(207,878.00)		0.00	(207,878.00)
23050	Accrued Expense Other	0.00	(67,357.00)		0.00	(67,357.00)
23100	Accrued Salaries	(213,733.00)	(256,542.00)		0.00	(256,542.00)
23110	Accrued Paid Time Off/Earned Time	(474,082.00)	(279,328.00)		0.00	(279,328.00)
23150	Accrued Payroll Taxes	(21,901.00)	(21,015.00)		0.00	(21,015.00)
23950	Advance Payments - Medicare	(525,344.00)	0.00		0.00	0.00
24010	Advance Deposits Held	0.00	(2,000.00)		0.00	(2,000.00)
26034	N/P LT-LFCL CJ Lifecare (prev MHIC)	(4,456,090.00)	(4,456,090.00)		0.00	(4,456,090.00)
26035	N/P LT-LFCL CJ Lifecare (prev NCB)	(5,050,401.00)	(5,050,401.00)		0.00	(5,050,401.00)
26036	N/P LT-LFCL MHIC 2009 Notes	(5,820,000.00)	(5,820,000.00)		0.00	(5,820,000.00)
26090	Notes Payable-Other (PPP)	(2,579,605.00)	(2,579,605.00)		0.00	(2,579,605.00)
26200	N/P - VRDB - Refinance - M&T	(16,260,060.00)	(15,873,960.00)		0.00	(15,873,960.00)
29000	Net Assets	(353,308.00)	745,850.00		0.00	745,850.00
29001	Net Assets - temp restricted	(6,640,537.00)	(6,621,079.00)		0.00	(6,621,079.00)
CLA-26150	CP LTD Offset	669,648.00	1,361,387.00		0.00	1,361,387.00
Subtotal [B] Liabilities		(43,543,207.00)	(41,797,329.00)		0.00	(41,797,329.00)
Total [A] Balance Sheet		(1,307,378.00)	(1,848,486.00)		0.00	(1,848,486.00)

Group : [I]	Income Statement					
Subgroup : [C]	Revenues					
30100	Private Service Revenue	(2,706,445.00)	(3,354,280.00)		0.00	(3,354,280.00)
30200	Medicare A Service Revenue	(4,904,225.00)	(5,210,814.00)		0.00	(5,210,814.00)
30210	Medicare Sequestration	(154.00)	59,437.00		0.00	59,437.00
30220	Medicare B Revenue	(159,423.00)	(133,566.00)		0.00	(133,566.00)
3023.05	Medicaid Resource Income	0.00	0.00		(1,248,639.00)	(1,248,639.00)
				CAIDJE -	(1,248,639.00)	
30300	Medicaid Service Revenue	(5,304,911.00)	(5,519,877.00)		1,248,639.00	(4,271,238.00)
				CAIDJE -	1,248,639.00	
30305	Medicaid Service Revenue Specialized Vent	(2,448,245.00)	(2,748,165.00)		0.00	(2,748,165.00)
30310	Medicaid Pending Revenue	(8,760.00)	(68,243.00)		0.00	(68,243.00)
30500	Managed Care A Revenue	(80,368.00)	(106,479.00)		0.00	(106,479.00)
30520	Managed Care B Revenue	0.00	(4,717.00)		0.00	(4,717.00)
30530	Managed Care Medicaid Revenue	(1,990.00)	0.00		0.00	0.00
30600	VA Revenue	(1,355,200.00)	(1,904,000.00)		0.00	(1,904,000.00)
31015	Market Rate Contractual Adjustment	0.00	(787.00)		0.00	(787.00)
31800	Hospice	(140,065.00)	(6,102.00)		0.00	(6,102.00)
33901	Federal Relief Grant Revenue	(684,487.00)	(2,931.00)		0.00	(2,931.00)
33902	State Relief Grant Revenue	(194,950.00)	(766,100.00)		0.00	(766,100.00)
34000	Donations Income: Unrestricted	0.00	(299,607.00)		0.00	(299,607.00)
35011	Pharmacy Part A	(180,719.00)	(190,125.00)		0.00	(190,125.00)
35013	Pharmacy Other	(4,130.00)	(7,556.00)		0.00	(7,556.00)
35015	Pharmacy Mcaid	0.00	(5.00)		0.00	(5.00)
35018	Pharmacy VA Managed	(10,872.00)	(21,759.00)		0.00	(21,759.00)
35021	IV Ther Part A	(21,403.00)	(24,936.00)		0.00	(24,936.00)
35022	IV Ther Part B	(39,155.00)	(31,222.00)		0.00	(31,222.00)
35023	IV Ther Other	216.00	0.00		0.00	0.00
35028	IV Ther VA Managed	(1,342.00)	(2,903.00)		0.00	(2,903.00)
35031	Med Supp Part A	(3,169.00)	(4,226.00)		0.00	(4,226.00)
35035	Med Supp Mcaid	0.00	(4.00)		0.00	(4.00)
35038	Med Supp VA Managed	(620.00)	(189.00)		0.00	(189.00)
35041	Oxygen Part A	(4,832.00)	(1,081.00)		0.00	(1,081.00)
35048	Oxygen VA Managed	0.00	(546.00)		0.00	(546.00)
35051	Lab Part A	(43,941.00)	(45,059.00)		0.00	(45,059.00)
35053	Lab Other	(24.00)	(1,719.00)		0.00	(1,719.00)
35058	Lab VA Managed	(4,287.00)	(3,314.00)		0.00	(3,314.00)
35061	X-ray Part A	(20,803.00)	(11,647.00)		0.00	(11,647.00)
35063	X-ray Other	267.00	(857.00)		0.00	(857.00)
35068	X-ray VA Managed	(2,715.00)	(1,459.00)		0.00	(1,459.00)
35095	Tracheostomy Care Mcaid	0.00	(33,660.00)		0.00	(33,660.00)
35096	Behavioral Care Mcaid	0.00	(9,000.00)		0.00	(9,000.00)
36000	Contra Adjs VA Managed	83,499.00	46,178.00		0.00	46,178.00
36001	Contra Adjs Part A	1,324,488.00	1,352,077.00		0.00	1,352,077.00
36002	Contra Adjs Part B	158,460.00	124,480.00		0.00	124,480.00
36003	Contra Adjs Managed Care/Other	28,365.00	55,061.00		(24,222.00)	30,839.00
				CAIDJE -	(24,222.00)	
36004	Contra Adjs Private	158,050.00	225,235.00		0.00	225,235.00
36005	Contra Adjs Mcaid	20,921.00	50,292.00		0.00	50,292.00
36007	Contra Adjs Managed/Other Part B	0.00	44.00		0.00	44.00
36008	Contra Adjs Medicare rounding	(38.00)	47.00		0.00	47.00
36011	PT Part A	(447,593.00)	(456,320.00)		0.00	(456,320.00)
36012	PT Part B	(53,552.00)	(34,848.00)		0.00	(34,848.00)
36013	PT Managed/Other	(12,297.00)	(17,089.00)		0.00	(17,089.00)
36015	PT Mcaid	0.00	(479.00)		0.00	(479.00)
36018	PT VA Managed	(4,762.00)	(924.00)		0.00	(924.00)
36019	PT Managed/Other Part B	0.00	(213.00)		0.00	(213.00)

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		12/31/2021	12/31/2022			12/31/2022
36021	OT Part A	(481,725.00)	(481,619.00)		0.00	(481,619.00)
36022	OT Part B	0.00	(67.00)		0.00	(67.00)
36023	OT Other	(10,304.00)	(16,264.00)		0.00	(16,264.00)
36025	OT Mcaid	0.00	(432.00)		0.00	(432.00)
36028	OT VA Managed	(11,560.00)	(2,624.00)		0.00	(2,624.00)
36031	ST Part A	(141,706.00)	(137,064.00)		0.00	(137,064.00)
36032	ST Part B	(65,752.00)	(54,964.00)		0.00	(54,964.00)
36033	ST Other	(2,093.00)	(4,079.00)		0.00	(4,079.00)
36035	ST Mcaid	0.00	(1,325.00)		0.00	(1,325.00)
36038	ST VA Managed	(4,141.00)	(7,513.00)		0.00	(7,513.00)
38000	Interest Income	(170,532.00)	(190,837.00)		0.00	(190,837.00)
38700	Realized Gains/Loss on Marketable Securities	(227,742.00)	(13,757.00)		0.00	(13,757.00)
38725	Change in Beneficial Interest	(10,000.00)	74,444.00		0.00	74,444.00
38750	Unrealized Gain/Loss on Marketable Securities	(1,817,374.00)	1,464,374.00		0.00	1,464,374.00
38900	Gain on Debt Forgiveness	1,849,892.00	0.00		0.00	0.00
39000	Prior Year Income Adjustments	(3,315.00)	(17,072.00)		0.00	(17,072.00)
41999	Cont Adj - Managed Care	0.00	0.00		24,222.00	24,222.00
				CAIDJE -	24,222.00	
Subtotal [C] Revenues		(18,167,563.00)	(18,502,756.00)		0.00	(18,502,756.00)
Subgroup : [D] Expenses						
38650	Unrealized Gain/Loss on Swap	(592,143.00)	(1,059,806.00)		0.00	(1,059,806.00)
40020	Salaries: Administration	89,353.00	161,607.00		0.00	161,607.00
40060	Salaries: Clerical/Administrative	90,871.00	97,747.00		0.00	97,747.00
40090	PTO Accruals: Administration	12,753.00	107.00		0.00	107.00
40300	Prof Service/Consultant	52,993.00	53,674.00		0.00	53,674.00
42010	Payroll Bookkeeping Expense (ADP)	73,945.00	74,759.00		0.00	74,759.00
42015	Software Service	46,616.00	64,846.00		0.00	64,846.00
42030	Computer/Server Expense	83,778.00	49,526.00		0.00	49,526.00
42035	Web/Communication Expense	109.00	0.00		0.00	0.00
42040	Postage Expense	2,807.00	2,815.00		0.00	2,815.00
42050	Bank Charges	811.00	834.00		0.00	834.00
42053	Surveillance Fees LOC	1,500.00	1,500.00		0.00	1,500.00
42054	Remarketing Fees	16,221.00	16,189.00		0.00	16,189.00
42055	Investment Fees	66,249.00	71,508.00		0.00	71,508.00
42060	Telephone-Cable-Internet Expense	65,155.00	96,894.00		0.00	96,894.00
42070	Cell Phone Reimbursement Expense	1,645.00	2,359.00		0.00	2,359.00
42090	Operating Lease Expense-Equipment	5,927.00	6,071.00		0.00	6,071.00
42105	Transportation Expense	2,547.00	6,815.00		0.00	6,815.00
42110	Motor Vehicle Expense	70.00	128.00		0.00	128.00
42120	Travel Expense	433.00	1,214.00		0.00	1,214.00
42130	Mileage Reimbursement	0.00	77.00		0.00	77.00
42140	Prof Meetings & Education Exp	1,836.00	5,835.00		0.00	5,835.00
42150	Licenses and Dues Expense	20,514.00	27,034.00		0.00	27,034.00
42160	Office Supplies & Expense	25,631.00	39,104.00		0.00	39,104.00
42170	Office Purchased Services	60,068.00	233.00		0.00	233.00
42600	Staff Recruitment Expense	91,592.00	40,545.00		0.00	40,545.00
42610	EE relations	36,911.00	56,731.00		0.00	56,731.00
42620	Uniform Expense	9,611.00	16,464.00		0.00	16,464.00
42630	EE Meals	49,968.00	49,968.00		0.00	49,968.00
42710	Accounting Expense	52,075.00	55,545.00		0.00	55,545.00
42720	Legal Expense	4,980.00	3,570.00		0.00	3,570.00
42740	Liability Insurance	331,012.00	354,313.00		0.00	354,313.00
42800	Payroll Tax Expense	823,845.00	907,873.00		(64,976.00)	842,897.00
				CAIDJE -	(64,976.00)	
42810	Unemployment Expense	34,278.00	51,005.00		0.00	51,005.00
42820	Pension Expense	17,485.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
42830	Longevity Bonus	23,539.00	0.00		0.00	0.00
42850	Health & Dental Insurance Expense	0.00	0.00		(37,042.00)	(37,042.00)
				CAIDJE -	(37,042.00)	
42851	Health Insurance Expense	513,292.00	542,532.00		0.00	542,532.00
42852	Dental Insurance Expense	13,493.00	13,697.00		0.00	13,697.00
42860	Life & Disability Insurance Expense	7,437.00	4,119.00		0.00	4,119.00
42870	Other Employee Benefit Expense	0.00	0.00		(5,888.00)	(5,888.00)
				CAIDJE -	(5,888.00)	
42880	Workers Comp Expense	126,456.00	235,610.00		(15,966.00)	219,644.00
				CAIDJE -	(15,966.00)	
42900	Miscellaneous Expense	5,901.00	3,934.00		0.00	3,934.00
42902	ALS/MS Miscellaneous Expense	57,427.00	87,108.00		0.00	87,108.00
42910	Fines and Penalties / Late Fees	422.00	859.00		0.00	859.00
42915	Hairdresser	184.00	29.00		0.00	29.00
42920	Permits and Filing Fees	1,500.00	1,423.00		0.00	1,423.00
42925	Corporate Taxes	0.00	500.00		0.00	500.00
42950	Interest Expense-working capital	4,922.00	4,769.00		0.00	4,769.00
42960	Qualified Personnel Expense	259,208.00	145,080.00		0.00	145,080.00
42999	Management Fee Expense	1,023,242.00	1,126,088.00		0.00	1,126,088.00
43160	Business Development Supplies & Expense	2,727.00	0.00		0.00	0.00
43170	Business Development Purchased Services	3,010.00	583.00		0.00	583.00

Client: **A443771 - Chelsea Jewish Green House, Inc.**
Engagement: **MDMC 2022 - Chelsea Jewish Green House, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
43210	ALS/MS Walk Fundraising Expense	192.00	0.00		0.00	0.00
45200	Interest Expense on long term debt	449,491.00	440,389.00		0.00	440,389.00
45300	Rent	20,706.00	41,411.00		0.00	41,411.00
45350	Parking Rental	21,600.00	21,600.00		0.00	21,600.00
45400	Depreciation expense	1,052,621.00	1,069,884.00		0.00	1,069,884.00
45451	Amortization expense - Software	0.00	776.00		0.00	776.00
45460	Amortization expense - MAC	16,254.00	16,002.00		0.00	16,002.00
51000	Salaries: Plant	270,748.00	289,218.00		0.00	289,218.00
51001	Salaries: Plant	12,140.00	23,266.00		0.00	23,266.00
51090	PTO Accruals: Plant	(1,440.00)	2,491.00		0.00	2,491.00
51100	Landscaping & Snow Removal	16,769.00	19,575.00		0.00	19,575.00
51160	Plant Supplies & Expense	39,177.00	32,911.00		0.00	32,911.00
51170	Plant Purchased Services	309,358.00	392,075.00		0.00	392,075.00
51210	Utility: Oil & Gas	66,662.00	96,760.00		0.00	96,760.00
51220	Utility: Water	133,162.00	258,650.00		0.00	258,650.00
51230	Utility: Electric	316,818.00	331,875.00		0.00	331,875.00
52010	Salaries: Dietary Mgrs	110,920.00	112,476.00		0.00	112,476.00
52021	Salaries: Cooks	115,415.00	140,617.00		0.00	140,617.00
52030	Salaries: Dietician	79,119.00	81,110.00		0.00	81,110.00
52040	Salaries: Cafe	25,638.00	27,636.00		0.00	27,636.00
52090	PTO Accruals: Dietary	(1,614.00)	1,077.00		0.00	1,077.00
52160	Dietary Supplies & Expense	41,463.00	52,381.00		0.00	52,381.00
52200	Food Expense	305,553.00	398,367.00		0.00	398,367.00
52250	Caf+-1/4 Food Expense	21,851.00	28,418.00		0.00	28,418.00
52255	Caf+-1/4 Supplies & Expense	3,813.00	3,792.00		0.00	3,792.00
53000	Salaries: Laundry	49,171.00	23,372.00		0.00	23,372.00
53090	PTO Accruals: Laundry	185.00	116.00		0.00	116.00
53160	Laundry Supplies & Expense	13,484.00	14,816.00		0.00	14,816.00
53170	Laundry Purchased Services	260.00	745.00		0.00	745.00
53200	Linens & Bedding	15,224.00	8,903.00		0.00	8,903.00
54000	Salaries: Housekeeping	247,636.00	290,616.00		0.00	290,616.00
54090	PTO Accruals: Housekeeping	342.00	539.00		0.00	539.00
54160	Housekeeping Supplies & Expense	55,900.00	87,316.00		0.00	87,316.00
60020	Salaries: DON	110,593.00	153,220.00		0.00	153,220.00
60021	Salaries: ADON/SDC	105,069.00	223,409.00		0.00	223,409.00
60022	Salaries: Clin Reimb - RN	95,808.00	101,695.00		0.00	101,695.00
60023	Salaries: RN Mgmt	124,825.00	113,063.00		0.00	113,063.00
60024	Salaries: LPN Mgmt	138,712.00	180,021.00		0.00	180,021.00
60025	Salaries: Clin Reimb - LPN	107,808.00	110,879.00		0.00	110,879.00
60030	Salaries: RN	1,064,957.00	885,485.00		0.00	885,485.00
60035	Salaries: RN 6th floor	0.00	45,603.00		0.00	45,603.00
60040	Salaries: LPN	1,873,331.00	2,150,110.00		0.00	2,150,110.00
60050	Salaries: CNA/RCA/HHA	4,049,234.00	4,486,665.00		0.00	4,486,665.00
60055	Salaries: CNA 6th floor	0.00	2,020.00		0.00	2,020.00
60058	Salaries: TNA	2,105.00	23,441.00		0.00	23,441.00
60060	Salaries: Medical Records	66,464.00	71,737.00		0.00	71,737.00
60065	Salaries: Nursing Clerical	57,494.00	58,683.00		0.00	58,683.00
60080	Salaries: Respiratory Therapist	754,769.00	804,806.00		0.00	804,806.00
60090	PTO Accruals: Nursing	(4,086.00)	16,661.00		0.00	16,661.00
60160	Nursing Supplies & Expense	427,630.00	382,587.00		0.00	382,587.00
60161	Nursing Supplies & Expense - PPE	137,171.00	77,725.00		0.00	77,725.00
60162	Nursing Supplies & Expense - Covid19 Test	614,010.00	254,884.00		0.00	254,884.00
60165	Nursing Supplies & Expense - Vent Specialized	0.00	88,792.00		0.00	88,792.00
60170	Nursing Purchased Services	0.00	(3,407.00)		0.00	(3,407.00)
63300	Consultant Medical Director	23,250.00	31,944.00		0.00	31,944.00
63350	Consultant Pharmacy	2,423.00	3,269.00		0.00	3,269.00
67000	Salaries: Social Services LCSW-MSW	118,830.00	97,535.00		0.00	97,535.00
67001	Salaries: Social Services, LICSW	0.00	23,954.00		0.00	23,954.00
67070	Social Services Purchased Services	9,861.00	25,515.00		0.00	25,515.00
67090	PTO Accruals: Social Services/Admissions	(2,160.00)	1,469.00		0.00	1,469.00
68000	Salaries: Admissions	131,952.00	120,644.00		0.00	120,644.00
70000	Salaries: Activities	98,859.00	114,607.00		0.00	114,607.00
70090	PTO Accruals: Activities	(421.00)	496.00		0.00	496.00
70160	Activities Supplies & Expense	7,845.00	24,369.00		0.00	24,369.00
70170	Activities Purchased Services	3,465.00	14,557.00		0.00	14,557.00
71000	Salaries: Spa	3,700.00	7,445.00		0.00	7,445.00
77002	Salaries: Rehab Mgmt LFCL	85,386.00	92,021.00		(28,527.00)	63,494.00
				CAIDJE -	(28,527.00)	
77009	Salaries: RT Mgmt LFCL	95,678.00	125,331.00		(38,853.00)	86,478.00
				CAIDJE -	(38,853.00)	
77012	Salaries: PT LFCL	251,076.00	208,590.00		(64,663.00)	143,927.00
				CAIDJE -	(64,663.00)	
77017	Salaries: PTA LFCL	5,406.00	25,906.00		(8,031.00)	17,875.00
				CAIDJE -	(8,031.00)	
77022	Salaries: OTR LFCL	195,731.00	158,614.00		(49,170.00)	109,444.00
				CAIDJE -	(49,170.00)	
77027	Salaries: COTA LFCL	53,687.00	76,470.00		(23,706.00)	52,764.00
				CAIDJE -	(23,706.00)	
77032	Salaries: SLP LFCL	142,961.00	143,526.00		(44,493.00)	99,033.00

Client: **A443771 - Chelsea Jewish Green House, Inc.**
Engagement: **MDMC 2022 - Chelsea Jewish Green House, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
77090	PTO Accruals: Rehab	(2,029.00)	776.00	CAIDJE -	(44,493.00)	535.00
					(241.00)	
77160	Rehab Supplies & Expense	7,900.00	6,223.00	CAIDJE -	(241.00)	6,223.00
77170	Rehab Purchased Services	2,375.00	851.00		0.00	851.00
78011	Pharmacy Part A	184,972.00	192,048.00		0.00	192,048.00
78013	Pharmacy Managed Care	17,251.00	28,404.00		0.00	28,404.00
78014	Pharmacy Private	1,695.00	(5,389.00)		0.00	(5,389.00)
78021	IV Ther Part A	22,593.00	26,357.00		0.00	26,357.00
78023	IV Ther Other	6,431.00	7,138.00		0.00	7,138.00
78031	Med Supp Part A	4,970.00	4,998.00		0.00	4,998.00
78033	Med Supp Other	10,954.00	11,558.00		0.00	11,558.00
78034	Med Supp Private	0.00	2,856.00		0.00	2,856.00
78038	Med Supp VA Managed	453.00	12,466.00		0.00	12,466.00
78041	Oxygen Part A	5,238.00	862.00		0.00	862.00
78043	Oxygen Other	117,142.00	104,305.00		0.00	104,305.00
78048	Oxygen VA Managed	1,104.00	2,010.00		0.00	2,010.00
78051	Lab Part A	44,874.00	45,257.00		0.00	45,257.00
78053	Lab Other	16,533.00	11,974.00		0.00	11,974.00
78054	Lab Private	0.00	143.00		0.00	143.00
78058	Lab VA Managed	2,273.00	3,181.00		0.00	3,181.00
78061	X-ray Part A	21,258.00	10,371.00		0.00	10,371.00
78063	X-ray Other	3,899.00	6,442.00		0.00	6,442.00
78064	X-ray Private	1,156.00	0.00		0.00	0.00
78068	X-ray VA Managed	926.00	1,065.00		0.00	1,065.00
78071	Ambulance Part A	4,508.00	1,320.00		0.00	1,320.00
78073	Ambulance Other	739.00	1,887.00		0.00	1,887.00
78088	Complex Med VA Managed	227.00	0.00		0.00	0.00
79200	Respiratory Therapy Contractors	8,750.00	0.00		0.00	0.00
8048cla	fringe benefits on respiratory salaries	0.00	0.00		123,872.00	123,872.00
				CAIDJE -	123,872.00	
80800	User Fee Expense	583,411.00	616,898.00		0.00	616,898.00
CLA 77002	Salaries: Rehab Mgmt LFCL Indirect	0.00	0.00		28,527.00	28,527.00
				CAIDJE -	28,527.00	
CLA 77009	Salaries: RT Mgmt LFCL Indirect	0.00	0.00		38,853.00	38,853.00
				CAIDJE -	38,853.00	
CLA 77012	Salaries: PT LFCL Indirect	0.00	0.00		64,663.00	64,663.00
				CAIDJE -	64,663.00	
CLA 77017	Salaries: PTA LFCL Indirect	0.00	0.00		8,031.00	8,031.00
				CAIDJE -	8,031.00	
CLA 77022	Salaries: OTR LFCL Indirect	0.00	0.00		49,170.00	49,170.00
				CAIDJE -	49,170.00	
CLA 77027	Salaries: COTA LFCL Indirect	0.00	0.00		23,706.00	23,706.00
				CAIDJE -	23,706.00	
CLA 77032	Salaries: SLP LFCL Indirect	0.00	0.00		44,493.00	44,493.00
				CAIDJE -	44,493.00	
CLA 77090	PTO Accruals: Rehab Indirect	0.00	0.00		241.00	241.00
				CAIDJE -	241.00	
CLA-Restricted Cr	Restricted Marketable Securities - Credit	0.00	(5,000,000.00)		0.00	(5,000,000.00)
CLA-Restricted De	Restricted Marketable Securities - Debit	0.00	5,000,000.00		0.00	5,000,000.00
Subtotal [D] Expenses		19,455,850.00	20,350,937.00		0.00	20,350,937.00
Subgroup : [E] Other Changes in Net Assets						
33900	Other Miscellaneous Income	(13,442.00)	(991.00)		0.00	(991.00)
89000	Prior Year Expense Adjustments	32,533.00	1,296.00		0.00	1,296.00
Subtotal [E] Other Changes in Net Assets		19,091.00	305.00		0.00	305.00
Total [I] Income Statement		1,307,378.00	1,848,486.00		0.00	1,848,486.00

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Client: **A443771 - Chelsea Jewish Green House, Inc.**
Engagement: **MDMC 2022 - Chelsea Jewish Green House, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - SNF-CR Groupings**

Account	Description	CAID 12/31/2022	PP-1 12/31/2021
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
10210	LFCL Metro #965-20	561,256.00	2,198,281.00
12802	LFCL Wells Fargo Cash	90,334.00	1,201,072.00
Subtotal : None		651,590.00	3,399,353.00
Total [S6L1.1C1]	Cash and Cash Equivalents	651,590.00	3,399,353.00
Group : [S6L1.2C1]	Short Term Investments		
Subgroup : None			
12803	LFCL Wells Fargo Securities	4,500,645.00	5,426,902.00
12900	Valuation Allowance on Investments	0.00	3,846,347.00
Subtotal : None		4,500,645.00	9,273,249.00
Total [S6L1.2C1]	Short Term Investments	4,500,645.00	9,273,249.00
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A] A/ R Self-Pay Patients (Private)			
12010	A/R Private	337,510.00	209,968.00
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		337,510.00	209,968.00
Subgroup : [S6L1.5C1B] A/R Managed Care Patients (Private)			
12070	A/R Managed Care	79,634.00	87,753.00
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		79,634.00	87,753.00
Subgroup : [S6L1.5C1D] A/r Medicare Non Managed Care			
12050	A/R Medicare A	340,646.00	361,087.00
12060	A/R Medicare B	6,320.00	16,207.00
12075	A/R Managed Care Part B	213.00	0.00
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		347,179.00	377,294.00
Subgroup : [S6L1.5C1F] A/R Mass Medicaid Non Managed Care			
12020	A/R Medicaid	727,651.00	611,382.00
12030	A/R Medicaid Pending	73,820.00	124,827.00
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Car		801,471.00	736,209.00
Subgroup : [S6L1.5C1L] A/R Other Public Patients			
12040	A/R Other State & Govt	193,600.00	136,000.00
12080	A/R Hospice	229,909.00	225,662.00
Subtotal [S6L1.5C1L] A/R Other Public Patients		423,509.00	361,662.00
Total [S6L1.5C1]	Payer Accounts Receivable	1,989,303.00	1,772,886.00
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
12199	Allowance for Bad Debts	(293,510.00)	(358,285.00)
Subtotal : None		(293,510.00)	(358,285.00)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(293,510.00)	(358,285.00)

Group : [S6L1.8C1] Receivable from Affiliates/Related Parties

Subgroup : None

19100	Due From CJC Comm	4.00	0.00
19101	Due From Homecare	3,761.00	0.00
19103	Due From Hospice	3,683.00	0.00
19110	Due From CJNH Inc	122,315.00	84,144.00
19128	Due From AHAL I	67,584.00	0.00
19129	Due From AHAL II	32,552.00	0.00
19150	Due From CJ Lifecare	708,830.00	0.00
19160	Due From Winthrop	23.00	0.00
19300	Due From CJCF	228.00	0.00
19310	Due From BCL	33,011.00	0.00
19320	Due From SR ADH	248.00	0.00
19330	Due From Kaplan Estates AL	1,253.00	0.00
19405	Due From JGSAS	11.00	0.00
19410	Due From JNH	2,697.00	0.00
19420	Due From W ADH	49.00	0.00
19430	Due From RH	305.00	0.00
19440	Due From SHHC - Home Care	71.00	0.00
19445	Due From SHHC - Hospice	71.00	0.00
19510	Due From DA - GC	1,683.00	0.00
19520	Due From DA SP	33.00	0.00
19530	Due From DA EV	218.00	0.00
Subtotal : None		978,630.00	84,144.00
Total [S6L1.8C1]	Receivable from Affiliates/Related Par	978,630.00	84,144.00

Group : [S6L1.11C1] Other Receivables

Subgroup : None

12000	Accounts Receivable	537,604.00	537,604.00
12400	Exchange Projects	(7,651.00)	(8,421.00)
12411	Exchange Other - ALS	0.00	6,646.00
12430	Resident Trust Exchange	521.00	0.00
Subtotal : None		530,474.00	535,829.00
Total [S6L1.11C1]	Other Receivables	530,474.00	535,829.00

Group : [S6L1.13C1] Prepaid Insurance

Subgroup : None

13010	Prepaid Insurance	1,511.00	1,202.00
13020	Prepaid Workers Comp	0.00	52,753.00
Subtotal : None		1,511.00	53,955.00
Total [S6L1.13C1]	Prepaid Insurance	1,511.00	53,955.00

Group : [S6L1.15C1] Other Prepaid Expenses

Subgroup : None

13000	Prepaid Expense	97,541.00	10,217.00
Subtotal : None		97,541.00	10,217.00
Total [S6L1.15C1]	Other Prepaid Expenses	97,541.00	10,217.00

Group : [S6L2.1C1] Land

Subgroup : None

16000	Land	250,000.00	250,000.00
Subtotal : None		250,000.00	250,000.00
Total [S6L2.1C1]	Land	250,000.00	250,000.00

Group : [S6L2.2C1] Building

Subgroup : [S6L2.2C· Building Costs			
16021	Buildings	33,199,194.00	33,199,194.00
Subtotal [S6L2.2C1A] Building Costs		33,199,194.00	33,199,194.00
Subgroup : [S6L2.2C· A/D Building			
16022	Accum Deprec: Buildings	(10,375,894.00)	(9,545,956.00)
Subtotal [S6L2.2C1B] A/D Building		(10,375,894.00)	(9,545,956.00)
Total [S6L2.2C1]	Building	22,823,300.00	23,653,238.00
Group : [S6L2.3C1] Improvements - Cost			
Subgroup : [S6L2.3C· Building Improvements			
16011	Land Improvements	6,000.00	6,000.00
16031	Building Improvements	976,744.00	950,062.00
Subtotal [S6L2.3C1A] Building Improvements		982,744.00	956,062.00
Subgroup : [S6L2.3C· A/D Building Improvements			
16012	Accum Deprec: Land Improvements	(2,550.00)	(2,250.00)
16032	Accum Deprec: Building Improvements	(268,019.00)	(206,319.00)
Subtotal [S6L2.3C1D] A/D Building Improvements		(270,569.00)	(208,569.00)
Total [S6L2.3C1]	Improvements - Cost	712,175.00	747,493.00
Group : [S6L2.4C1] Equipment			
Subgroup : [S6L2.4C· Equipment Cost			
16051	FFE	3,170,391.00	3,088,615.00
16071	Computers	128,262.00	109,038.00
Subtotal [S6L2.4C1A] Equipment Cost		3,298,653.00	3,197,653.00
Subgroup : [S6L2.4C· A/D Equipment			
16052	Accum Deprec: FFE	(2,382,499.00)	(2,231,821.00)
16072	Accum Deprec: Computers	(86,267.00)	(58,997.00)
Subtotal [S6L2.4C1b] A/D Equipment		(2,468,766.00)	(2,290,818.00)
Total [S6L2.4C1]	Equipment	829,887.00	906,835.00
Group : [S6L2.5C1] Software/Limited Life Assets			
Subgroup : [S6L2.5C· Software Cost			
16111	Software	11,717.00	8,227.00
Subtotal [S6L2.5C1A] Software Cost		11,717.00	8,227.00
Subgroup : [S6L2.5C· A/D Software			
16112	Accum Amort: Software	(9,003.00)	(8,227.00)
Subtotal [S6L2.5C1B] A/D Software		(9,003.00)	(8,227.00)
Total [S6L2.5C1]	Software/Limited Life Assets	2,714.00	0.00
Group : [S6L3.1C1] Long Term Investments			
Subgroup : None			
12803.1	LFCL Wells Fargo Securities	5,000,000.00	0.00
Subtotal : None		5,000,000.00	0.00
Total [S6L3.1C1]	Long Term Investments	5,000,000.00	0.00
Group : [S6L3.2C1] Non Current Assets Whose Use is Limited			
Subgroup : None			

18300	Beneficial Interest in Related Party	1,546,635.00	1,650,537.00
Subtotal : None		1,546,635.00	1,650,537.00
Total [S6L3.2C1]	Non Current Assets Whose Use is Lin	1,546,635.00	1,650,537.00
Group : [S6L3.4C1]	Construction in Progress		
Subgroup : None			
16040	CIP	87,816.00	0.00
Subtotal : None		87,816.00	0.00
Total [S6L3.4C1]	Construction in Progress	87,816.00	0.00
Group : [S6L3.5C1]	Mortgage Acquisition Costs		
Subgroup : None			
16151	Mortgage Acquisition Costs	297,407.00	297,407.00
Subtotal : None		297,407.00	297,407.00
Total [S6L3.5C1]	Mortgage Acquisition Costs	297,407.00	297,407.00
Group : [S6L3.6C1]	Accum Amort of Mortgage Acquisition Costs		
Subgroup : None			
16152	Accum Amort: Mtg Acquisition Costs	(57,275.00)	(41,273.00)
Subtotal : None		(57,275.00)	(41,273.00)
Total [S6L3.6C1]	Accum Amort of Mortgage Acquisition	(57,275.00)	(41,273.00)
Group : [S6L5.1C1]	Trade Payable		
Subgroup : None			
20000	ACCOUNTS PAYABLE	(446,431.00)	(329,082.00)
Subtotal : None		(446,431.00)	(329,082.00)
Total [S6L5.1C1]	Trade Payable	(446,431.00)	(329,082.00)
Group : [S6L5.2C1]	Accrued Expenses		
Subgroup : None			
23000	Accrued Expense	(207,878.00)	(416,134.00)
23050	Accrued Expense Other	(67,357.00)	0.00
Subtotal : None		(275,235.00)	(416,134.00)
Total [S6L5.2C1]	Accrued Expenses	(275,235.00)	(416,134.00)
Group : [S6L5.3C1]	Due to Insurance Payers		
Subgroup : [S6L5.3C1E] Due Medicare Actual			
23950	Advance Payments - Medicare	0.00	(525,344.00)
Subtotal [S6L5.3C1E] Due Medicare Actual		0.00	(525,344.00)
Total [S6L5.3C1]	Due to Insurance Payers	0.00	(525,344.00)
Group : [S6L5.6C1]	Long Term Debt, Current Portion-Banks, Mortgages, Other		
Subgroup : [S6L5.6C1A] Current LT Debt-Banks			
26090	Notes Payable-Other (PPP)	(2,579,605.00)	(2,579,605.00)
Subtotal [S6L5.6C1A] Current LT Debt-Banks		(2,579,605.00)	(2,579,605.00)
Total [S6L5.6C1]	Long Term Debt, Current Portion-Ban	(2,579,605.00)	(2,579,605.00)
Group : [S6L5.7C1]	Accrued Salaries & Payroll Liabilities		
Subgroup : [S6L5.7C1A] Accrued Salaaries			
23100	Accrued Salaries	(256,542.00)	(213,733.00)
23110	Accrued Paid Time Off/Earned Time	(279,328.00)	(474,082.00)
Subtotal [S6L5.7C1A] Accrued Salaaries		(535,870.00)	(687,815.00)

Subgroup : [S6L5.7C] Accrued Payroll Taxes Payable			
23150	Accrued Payroll Taxes	(21,015.00)	(21,901.00)
Subtotal [S6L5.7C1C] Accrued Payroll Taxes Payable		(21,015.00)	(21,901.00)

Subgroup : [S6L5.7C] Other Payroll Liabilities			
12420	Manual Check Exchange	0.00	244.00
Subtotal [S6L5.7C1D] Other Payroll Liabilities		0.00	244.00

Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	(556,885.00)	(709,472.00)
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Group : [S6L5.10C1] Other Current Liabilities

Subgroup : None			
21050	Fair Value Interest Rate Swap Payable	689,730.00	(370,076.00)
24010	Advance Deposits Held	(2,000.00)	0.00
Subtotal : None		687,730.00	(370,076.00)
Total [S6L5.10C1]	Other Current Liabilities	687,730.00	(370,076.00)

Group : [S6L6.1C1] Mortgage Payable

Subgroup : None			
21010	Current Portion- Long Term Debt	(1,361,387.00)	(669,648.00)
26034	N/P LT-LFCL CJ Lifecare (prev MHIC)	(4,456,090.00)	(4,456,090.00)
26035	N/P LT-LFCL CJ Lifecare (prev NCB)	(5,050,401.00)	(5,050,401.00)
26036	N/P LT-LFCL MHIC 2009 Notes	(5,820,000.00)	(5,820,000.00)
26200	N/P - VRDB - Refinance - M&T	(15,873,960.00)	(16,260,060.00)
CLA-26150	CP LTD Offset	1,361,387.00	669,648.00
Subtotal : None		(31,200,451.00)	(31,586,551.00)
Total [S6L6.1C1]	Mortgage Payable	(31,200,451.00)	(31,586,551.00)

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

Subgroup : None			
22100	Due to CJC Comm	(110,500.00)	0.00
22101	Due to Homecare	(849.00)	0.00
22110	Due to CJNH Inc	1,667.00	0.00
22128	Due to AHAL I	(19,793.00)	0.00
22150	Due to CJ Lifecare	(394,978.00)	(32,012.00)
22160	Due to Winthrop	(842.00)	(842.00)
22310	Due to BCL	(135,170.00)	0.00
22330	Due to Kaplan Estates AL	(887,279.00)	0.00
22405	Due to JGSAS	(100.00)	0.00
22410	Due to JNH	(2,865.00)	0.00
22510	Due to DA GC	(514.00)	0.00
Subtotal : None		(1,551,223.00)	(32,854.00)
Total [S6L6.2C1]	Due to Related Parties, Subsidiaries & Affiliates	(1,551,223.00)	(32,854.00)

Group : [S6L8A.1C1] Net Assets Without Donor Restrictions

Subgroup : None			
29000	Net Assets	745,850.00	(353,308.00)
Subtotal : None		745,850.00	(353,308.00)
Total [S6L8A.1C1]	Net Assets Without Donor Restriction	745,850.00	(353,308.00)

Group : [S6L8A.1C2] Net Assets With Donor Restrictions

Subgroup : None			
29001	Net Assets - temp restricted	(6,621,079.00)	(6,640,537.00)
38725	Change in Beneficial Interest	74,444.00	(10,000.00)
Subtotal : None		(6,546,635.00)	(6,650,537.00)

Total [S6L8A.1C2]	Net Assets With Donor Restrictions	(6,546,635.00)	(6,650,537.00)
Group : [S2L1.1C1]	Private Pay		
Subgroup : None			
30100	Private Service Revenue	(3,354,280.00)	(2,706,445.00)
36004	Contra Adjs Private	225,235.00	158,050.00
Subtotal : None		(3,129,045.00)	(2,548,395.00)
Total [S2L1.1C1]	Private Pay	(3,129,045.00)	(2,548,395.00)
Group : [S2L1.4C1]	Medicare-Fee-For-Service		
Subgroup : None			
30200	Medicare A Service Revenue	(5,210,814.00)	(4,904,225.00)
30210	Medicare Sequestration	59,437.00	(154.00)
Subtotal : None		(5,151,377.00)	(4,904,379.00)
Total [S2L1.4C1]	Medicare-Fee-For-Service	(5,151,377.00)	(4,904,379.00)
Group : [S2L1.5C1]	Medicare Managed Care (Part C)		
Subgroup : None			
30500	Managed Care A Revenue	(106,479.00)	(80,368.00)
30530	Managed Care Medicaid Revenue	0.00	(1,990.00)
Subtotal : None		(106,479.00)	(82,358.00)
Total [S2L1.5C1]	Medicare Managed Care (Part C)	(106,479.00)	(82,358.00)
Group : [S2L1.6C1]	MassHealth Fee-for-Service		
Subgroup : None			
30300	Medicaid Service Revenue	(4,271,238.00)	(5,304,911.00)
30305	Medicaid Service Revenue Specialized \	(2,748,165.00)	(2,448,245.00)
30310	Medicaid Pending Revenue	(68,243.00)	(8,760.00)
35095	Tracheostomy Care Mcaid	(33,660.00)	0.00
35096	Behavioral Care Mcaid	(9,000.00)	0.00
36005	Contra Adjs Mcaid	50,292.00	20,921.00
Subtotal : None		(7,080,014.00)	(7,740,995.00)
Total [S2L1.6C1]	MassHealth Fee-for-Service	(7,080,014.00)	(7,740,995.00)
Group : [S2L1.12C1]	Medicaid Patient Paid Amount		
Subgroup : None			
3023.05	Medicaid Resource Income	(1,248,639.00)	0.00
Subtotal : None		(1,248,639.00)	0.00
Total [S2L1.12C1]	Medicaid Patient Paid Amount	(1,248,639.00)	0.00
Group : [S2L1.14C1]	Veterans & Other Public		
Subgroup : None			
30600	VA Revenue	(1,904,000.00)	(1,355,200.00)
31800	Hospice	(6,102.00)	(140,065.00)
36000	Contra Adjs VA Managed	46,178.00	83,499.00
Subtotal : None		(1,863,924.00)	(1,411,766.00)
Total [S2L1.14C1]	Veterans & Other Public	(1,863,924.00)	(1,411,766.00)
Group : [S2L1.4C2]	Ancillary-Medicare Fee-for-Service		
Subgroup : None			
30220	Medicare B Revenue	(133,566.00)	(159,423.00)
31015	Market Rate Contractual Adjustment	(787.00)	0.00
35011	Pharmacy Part A	(190,125.00)	(180,719.00)
35021	IV Ther Part A	(24,936.00)	(21,403.00)
35022	IV Ther Part B	(31,222.00)	(39,155.00)

35031	Med Supp Part A	(4,226.00)	(3,169.00)
35041	Oxygen Part A	(1,081.00)	(4,832.00)
35051	Lab Part A	(45,059.00)	(43,941.00)
35061	X-ray Part A	(11,647.00)	(20,803.00)
36001	Contra Adjs Part A	1,352,077.00	1,324,488.00
36002	Contra Adjs Part B	124,480.00	158,460.00
36008	Contra Adjs Medicare rounding	47.00	(38.00)
36011	PT Part A	(456,320.00)	(447,593.00)
36012	PT Part B	(34,848.00)	(53,552.00)
36021	OT Part A	(481,619.00)	(481,725.00)
36031	ST Part A	(137,064.00)	(141,706.00)
36032	ST Part B	(54,964.00)	(65,752.00)
Subtotal : None		(130,860.00)	(180,863.00)
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(130,860.00)	(180,863.00)

Group : [S2L1.5C2] Ancillary-Medicare Managed Care (Part C)

Subgroup : None			
30520	Managed Care B Revenue	(4,717.00)	0.00
35013	Pharmacy Other	(7,556.00)	(4,130.00)
35053	Lab Other	(1,719.00)	(24.00)
35063	X-ray Other	(857.00)	267.00
36003	Contra Adjs Managed Care/Other	30,839.00	28,365.00
36007	Contra Adjs Managed/Other Part B	44.00	0.00
36013	PT Managed/Other	(17,089.00)	(12,297.00)
36019	PT Managed/Other Part B	(213.00)	0.00
36023	OT Other	(16,264.00)	(10,304.00)
36033	ST Other	(4,079.00)	(2,093.00)
Subtotal : None		(21,611.00)	(216.00)
Total [S2L1.5C2]	Ancillary-Medicare Managed Care (Part C)	(21,611.00)	(216.00)

Group : [S2L1.6C2] Ancillary-MassHealth Fee-for-Service

Subgroup : None			
35015	Pharmacy Mcaid	(5.00)	0.00
35035	Med Supp Mcaid	(4.00)	0.00
36015	PT Mcaid	(479.00)	0.00
36022	OT Part B	(67.00)	0.00
36025	OT Mcaid	(432.00)	0.00
36035	ST Mcaid	(1,325.00)	0.00
Subtotal : None		(2,312.00)	0.00
Total [S2L1.6C2]	Ancillary-MassHealth Fee-for-Service	(2,312.00)	0.00

Group : [S2L1.14C2] Ancillary-Veterans Affairs & Other Public

Subgroup : None			
35018	Pharmacy VA Managed	(21,759.00)	(10,872.00)
35023	IV Ther Other	0.00	216.00
35028	IV Ther VA Managed	(2,903.00)	(1,342.00)
35038	Med Supp VA Managed	(189.00)	(620.00)
35048	Oxygen VA Managed	(546.00)	0.00
35058	Lab VA Managed	(3,314.00)	(4,287.00)
35068	X-ray VA Managed	(1,459.00)	(2,715.00)
36018	PT VA Managed	(924.00)	(4,762.00)
36028	OT VA Managed	(2,624.00)	(11,560.00)
36038	ST VA Managed	(7,513.00)	(4,141.00)
41999	Cont Adj - Managed Care	24,222.00	0.00
Subtotal : None		(17,009.00)	(40,083.00)

Total [S2L1.14C2]	Ancillary-Veterans Affairs & Other Pul	(17,009.00)	(40,083.00)
Group : [S2L3.2C1]	Endowment & Other Non Recoverable Revenue		
Subgroup : None			
33901	Federal Relief Grant Revenue	(2,931.00)	(684,487.00)
33902	State Relief Grant Revenue	(766,100.00)	(194,950.00)
34000	Donations Income: Unrestricted	(299,607.00)	0.00
38650	Unrealized Gain/Loss on Swap	(1,059,806.00)	(592,143.00)
38700	Realized Gains/Loss on Marketable Sec	(13,757.00)	(227,742.00)
38750	Unrealized Gain/Loss on Marketable Ser	1,464,374.00	(1,817,374.00)
43210	ALS/MS Walk Fundraising Expense	0.00	192.00
60170	Nursing Purchased Services	(3,407.00)	0.00
Subtotal : None		(681,234.00)	(3,516,504.00)
Total [S2L3.2C1]	Endowment & Other Non Recoverab	(681,234.00)	(3,516,504.00)
Group : [S2L3.6C1]	Prior Year Retroactive Revenue		
Subgroup : None			
39000	Prior Year Income Adjustments	(17,072.00)	(3,315.00)
Subtotal : None		(17,072.00)	(3,315.00)
Total [S2L3.6C1]	Prior Year Retroactive Revenue	(17,072.00)	(3,315.00)
Group : [S2L3.7C1]	Interest Income		
Subgroup : None			
38000	Interest Income	(190,837.00)	(170,532.00)
Subtotal : None		(190,837.00)	(170,532.00)
Total [S2L3.7C1]	Interest Income	(190,837.00)	(170,532.00)
Group : [S2L3.9C1]	Administrative & General Recoverable Income		
Subgroup : None			
33900	Other Miscellaneous Income	(991.00)	(13,442.00)
Subtotal : None		(991.00)	(13,442.00)
Total [S2L3.9C1]	Administrative & General Recoverable	(991.00)	(13,442.00)
Group : [S3L1.1C1]	Director of Nurses Salary		
Subgroup : None			
60020	Salaries: DON	153,220.00	110,593.00
Subtotal : None		153,220.00	110,593.00
Total [S3L1.1C1]	Director of Nurses Salary	153,220.00	110,593.00
Group : [S3L1.7C1]	Registered Nurses Salaries		
Subgroup : None			
60021	Salaries: ADON/SDC	223,409.00	105,069.00
60023	Salaries: RN Mgmt	113,063.00	124,825.00
60030	Salaries: RN	885,485.00	1,064,957.00
60035	Salaries: RN 6th floor	45,603.00	0.00
60090	PTO Accruals: Nursing	16,661.00	(4,086.00)
Subtotal : None		1,284,221.00	1,290,765.00
Total [S3L1.7C1]	Registered Nurses Salaries	1,284,221.00	1,290,765.00
Group : [S3L1.12C1]	Licensed Practical Nurses Salary		
Subgroup : None			
60024	Salaries: LPN Mgmt	180,021.00	138,712.00
60040	Salaries: LPN	2,150,110.00	1,873,331.00
Subtotal : None		2,330,131.00	2,012,043.00
Total [S3L1.12C1]	Licensed Practical Nurses Salary	2,330,131.00	2,012,043.00

Group : [S3L1.17C1] Certified Nurses Aides Salaries

Subgroup : None

60050	Salaries: CNA/RCA/HHA	4,486,665.00	4,049,234.00
60055	Salaries: CNA 6th floor	2,020.00	0.00
60058	Salaries: TNA	23,441.00	2,105.00
60065	Salaries: Nursing Clerical	58,683.00	57,494.00
Subtotal : None		4,570,809.00	4,108,833.00
Total [S3L1.17C1]	Certified Nurses Aides Salaries	4,570,809.00	4,108,833.00

Group : [S3L2.1C1] Administration Salaries

Subgroup : [S3L2.1C] Administrator Salaries

40020	Salaries: Administration	161,607.00	89,353.00
40090	PTO Accruals: Administration	107.00	12,753.00
Subtotal [S3L2.1C1A] Administrator Salaries		161,714.00	102,106.00
Total [S3L2.1C1]	Administration Salaries	161,714.00	102,106.00

Group : [S3L2.7C1] Clerical Staff Salaries

Subgroup : None

40060	Salaries: Clerical/Administrative	97,747.00	90,871.00
68000	Salaries: Admissions	120,644.00	131,952.00
Subtotal : None		218,391.00	222,823.00
Total [S3L2.7C1]	Clerical Staff Salaries	218,391.00	222,823.00

Group : [S3L2.10C1] Clerical Staff Purchased Service

Subgroup : None

42170	Office Purchased Services	233.00	60,068.00
42960	Qualified Personnel Expense	145,080.00	259,208.00
Subtotal : None		145,313.00	319,276.00
Total [S3L2.10C1]	Clerical Staff Purchased Service	145,313.00	319,276.00

Group : [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping Services

Subgroup : None

42010	Payroll Bookkeeping Expense (ADP)	74,759.00	73,945.00
42015	Software Service	64,846.00	46,616.00
42030	Computer/Server Expense	49,526.00	83,778.00
42035	Web/Communication Expense	0.00	109.00
Subtotal : None		189,131.00	204,448.00
Total [S3L2.11C1]	Electronic Data Processing, Payroll &	189,131.00	204,448.00

Group : [S3L2.12C1] Office Supplies

Subgroup : None

42040	Postage Expense	2,815.00	2,807.00
42050	Bank Charges	834.00	811.00
42160	Office Supplies & Expense	39,104.00	25,631.00
43160	Business Development Supplies & Expe	0.00	2,727.00
43170	Business Development Purchased Servi	583.00	3,010.00
Subtotal : None		43,336.00	34,986.00
Total [S3L2.12C1]	Office Supplies	43,336.00	34,986.00

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

Subgroup : None

42060	Telephone-Cable-Internet Expense	96,894.00	65,155.00
42070	Cell Phone Reimbursement Expense	2,359.00	1,645.00

Subtotal : None		99,253.00	66,800.00
Total [S3L2.13C1]	Telecommunications (e.g. Internet & F	99,253.00	66,800.00
Group : [S3L2.15C1] Travel, Conventions & Meetings			
Subgroup : None			
42120	Travel Expense	1,214.00	433.00
Subtotal : None		1,214.00	433.00
Total [S3L2.15C1]	Travel, Conventions & Meetings	1,214.00	433.00
Group : [S3L2.16C1] Advertising: Help Wanted			
Subgroup : None			
42600	Staff Recruitment Expense	40,545.00	91,592.00
Subtotal : None		40,545.00	91,592.00
Total [S3L2.16C1]	Advertising: Help Wanted	40,545.00	91,592.00
Group : [S3L2.18C1] Continuing Professional Education / Training & Development			
Subgroup : [S3L2.18C1] Administration Education / Training			
42140	Prof Meetings & Education Exp	5,835.00	1,836.00
Subtotal [S3L2.18C1] Administration Education / Training		5,835.00	1,836.00
Total [S3L2.18C1]	Continuing Professional Education / T	5,835.00	1,836.00
Group : [S3L2.19C1] Accounting Services (not related to Appeals)			
Subgroup : None			
42710	Accounting Expense	55,545.00	52,075.00
Subtotal : None		55,545.00	52,075.00
Total [S3L2.19C1]	Accounting Services (not related to A	55,545.00	52,075.00
Group : [S3L2.20C1] Insurance: Malpractice & General Liability			
Subgroup : None			
42740	Liability Insurance	354,313.00	331,012.00
Subtotal : None		354,313.00	331,012.00
Total [S3L2.20C1]	Insurance: Malpractice & General Lia	354,313.00	331,012.00
Group : [S3L2.22C1] Other A & G Expenses			
Subgroup : None			
38900	Gain on Debt Forgiveness	0.00	1,849,892.00
40300	Prof Service/Consultant	53,674.00	52,993.00
42053	Surveillance Fees LOC	1,500.00	1,500.00
42054	Remarketing Fees	16,189.00	16,221.00
42055	Investment Fees	71,508.00	66,249.00
42900	Miscellaneous Expense	3,934.00	5,901.00
42915	Hairdresser	29.00	184.00
42925	Corporate Taxes	500.00	0.00
89000	Prior Year Expense Adjustments	1,296.00	32,533.00
CLA-Restricted Credit	Restricted Marketable Securities - Credit	(5,000,000.00)	0.00
CLA-Restricted Debit	Restricted Marketable Securities - Debit	5,000,000.00	0.00
Subtotal : None		148,630.00	2,025,473.00
Total [S3L2.22C1]	Other A & G Expenses	148,630.00	2,025,473.00
Group : [S3L2B.2C1] Licenses & Dues Not Patient Related to Resident Care			
Subgroup : None			
42150	Licenses and Dues Expense	27,034.00	20,514.00
42920	Permits and Filing Fees	1,423.00	1,500.00
Subtotal : None		28,457.00	22,014.00

Total [S3L2B.2C1]	Licenses & Dues Not Patient Related	28,457.00	22,014.00
Group : [S3L2B.6C1] Legal: Other			
Subgroup : None			
42720	Legal Expense	3,570.00	4,980.00
Subtotal : None		3,570.00	4,980.00
Total [S3L2B.6C1]	Legal: Other	3,570.00	4,980.00
Group : [S3L2B.8C1] Management Company Fees			
Subgroup : None			
42999	Management Fee Expense	1,126,088.00	1,023,242.00
Subtotal : None		1,126,088.00	1,023,242.00
Total [S3L2B.8C1]	Management Company Fees	1,126,088.00	1,023,242.00
Group : [S3L2B.10C1] Interest on Working Capital			
Subgroup : None			
42950	Interest Expense-working capital	4,769.00	4,922.00
Subtotal : None		4,769.00	4,922.00
Total [S3L2B.10C1]	Interest on Working Capital	4,769.00	4,922.00
Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest			
Subgroup : None			
42910	Fines and Penalties / Late Fees	859.00	422.00
Subtotal : None		859.00	422.00
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including	859.00	422.00
Group : [S3L2B.15C1] User Fee Assessment			
Subgroup : None			
80800	User Fee Expense	616,898.00	583,411.00
Subtotal : None		616,898.00	583,411.00
Total [S3L2B.15C1]	User Fee Assessment	616,898.00	583,411.00
Group : [S3L3.5C1] Plant Operations: Salaires			
Subgroup : None			
51000	Salaries: Plant	289,218.00	270,748.00
51001	Salaries: Plant	23,266.00	12,140.00
51090	PTO Accruals: Plant	2,491.00	(1,440.00)
Subtotal : None		314,975.00	281,448.00
Total [S3L3.5C1]	Plant Operations: Salaires	314,975.00	281,448.00
Group : [S3L3.8C1] Plant Operations: Purchased Service			
Subgroup : None			
51100	Landscaping & Snow Removal	19,575.00	16,769.00
51170	Plant Purchased Services	392,075.00	309,358.00
Subtotal : None		411,650.00	326,127.00
Total [S3L3.8C1]	Plant Operations: Purchased Service	411,650.00	326,127.00
Group : [S3L3.9C1] Plant Operations: Supplies & Expenses			
Subgroup : None			
51160	Plant Supplies & Expense	32,911.00	39,177.00
Subtotal : None		32,911.00	39,177.00
Total [S3L3.9C1]	Plant Operations: Supplies & Expenses	32,911.00	39,177.00
Group : [S3L3.10C1] Plant Operatins: Utilities			
Subgroup : None			

51210	Utility: Oil & Gas	96,760.00	66,662.00
51220	Utility: Water	258,650.00	133,162.00
51230	Utility: Electric	331,875.00	316,818.00
Subtotal : None		687,285.00	516,642.00
Total [S3L3.10C1]	Plant Operatins: Utilities	687,285.00	516,642.00

Group : [S3L3.13C1] Dietician: Salaries

Subgroup : None

52030	Salaries: Dietician	81,110.00	79,119.00
Subtotal : None		81,110.00	79,119.00
Total [S3L3.13C1]	Dietician: Salaries	81,110.00	79,119.00

Group : [S3L3.18C1] Dietary: Salaries

Subgroup : None

52010	Salaries: Dietary Mgrs	112,476.00	110,920.00
52021	Salaries: Cooks	140,617.00	115,415.00
52040	Salaries: Cafe	27,636.00	25,638.00
52090	PTO Accruals: Dietary	1,077.00	(1,614.00)
Subtotal : None		281,806.00	250,359.00
Total [S3L3.18C1]	Dietary: Salaries	281,806.00	250,359.00

Group : [S3L3.21C1] Dietary: Food

Subgroup : None

42630	EE Meals	49,968.00	49,968.00
52200	Food Expense	398,367.00	305,553.00
52250	Caf+-¼ Food Expense	28,418.00	21,851.00
Subtotal : None		476,753.00	377,372.00
Total [S3L3.21C1]	Dietary: Food	476,753.00	377,372.00

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

Subgroup : None

52160	Dietary Supplies & Expense	52,381.00	41,463.00
52255	Caf+-¼ Supplies & Expense	3,792.00	3,813.00
Subtotal : None		56,173.00	45,276.00
Total [S3L3.23C1]	Dietary: Supplies & Expenses	56,173.00	45,276.00

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

Subgroup : [S3L3.24C1] Housekeeping Salries

54000	Salaries: Housekeeping	290,616.00	247,636.00
54090	PTO Accruals: Housekeeping	539.00	342.00
Subtotal [S3L3.24C1] Housekeeping Salries		291,155.00	247,978.00

Subgroup : [S3L3.24C1] Laundry Salaries

53000	Salaries: Laundry	23,372.00	49,171.00
53090	PTO Accruals: Laundry	116.00	185.00
Subtotal [S3L3.24C1]E Laundry Salaries		23,488.00	49,356.00

Total [S3L3.24C1]	Housekeeping / Laundry: Salaries	314,643.00	297,334.00
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Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service

Subgroup : [S3L3.27C1] Laundry Purchased Service

53170	Laundry Purchased Services	745.00	260.00
Subtotal [S3L3.27C1]E Laundry Purchased Service		745.00	260.00

Total [S3L3.27C1]	Housekeeping / Laundry: Purchased	745.00	260.00
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Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense

Subgroup : [S3L3.28C1] Housekeeping Supplies & Expenses

54160	Housekeeping Supplies & Expense	87,316.00	55,900.00
Subtotal [S3L3.28C1] Housekeeping Supplies & Expenses		87,316.00	55,900.00

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

53160	Laundry Supplies & Expense	14,816.00	13,484.00
Subtotal [S3L3.28C1] Laundry Supplies & Expense		14,816.00	13,484.00

Total [S3L3.28C1] Housekeeping / Laundry: Supplies &		102,132.00	69,384.00
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Group : [S3L3.29C1] Housekeeping / Laundry: Linen & Bedding

Subgroup : None

53200	Linens & Bedding	8,903.00	15,224.00
Subtotal : None		8,903.00	15,224.00
Total [S3L3.29C1] Housekeeping / Laundry: Linen & Be		8,903.00	15,224.00

Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries

Subgroup : None

60060	Salaries: Medical Records	71,737.00	66,464.00
Subtotal : None		71,737.00	66,464.00
Total [S3L3.36C1] Unit Clerks & Medical Records: Salari		71,737.00	66,464.00

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

Subgroup : [S3L3.40C1] MDS Salaries

60022	Salaries: Clin Reimb - RN	101,695.00	95,808.00
60025	Salaries: Clin Reimb - LPN	110,879.00	107,808.00
Subtotal [S3L3.40C1] MDS Salaries		212,574.00	203,616.00

Total [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) E		212,574.00	203,616.00
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Group : [S3L3.48C1] Social Service Worker: Salaries

Subgroup : None

67000	Salaries: Social Services LCSW-MSW	97,535.00	118,830.00
67001	Salaries: Social Services, LICSW	23,954.00	0.00
67090	PTO Accruals: Social Services/Adminissic	1,469.00	(2,160.00)
Subtotal : None		122,958.00	116,670.00
Total [S3L3.48C1] Social Service Worker: Salaries		122,958.00	116,670.00

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

Subgroup : None

67070	Social Services Purchased Services	25,515.00	9,861.00
Subtotal : None		25,515.00	9,861.00
Total [S3L3.51C1] Social Service Worker: Purchased Se		25,515.00	9,861.00

Group : [S3L3.56C1] Indirect Restorative Therapy: Salaries

Subgroup : None

CLA 77002	Salaries: Rehab Mgmt LFCL Indirect	28,527.00	0.00
CLA 77009	Salaries: RT Mgmt LFCL Indirect	38,853.00	0.00
CLA 77012	Salaries: PT LFCL Indirect	64,663.00	0.00
CLA 77017	Salaries: PTA LFCL Indirect	8,031.00	0.00
CLA 77022	Salaries: OTR LFCL Indirect	49,170.00	0.00
CLA 77027	Salaries: COTA LFCL Indirect	23,706.00	0.00
CLA 77032	Salaries: SLP LFCL Indirect	44,493.00	0.00

CLA 77090	PTO Accruals: Rehab Indirect	241.00	0.00
Subtotal : None		257,684.00	0.00
Total [S3L3.56C1]	Indirect Restorative Therapy: Salaries	257,684.00	0.00

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

Subgroup : None			
77002	Salaries: Rehab Mgmt LFCL	63,494.00	85,386.00
77009	Salaries: RT Mgmt LFCL	86,478.00	95,678.00
77012	Salaries: PT LFCL	143,927.00	251,076.00
77017	Salaries: PTA LFCL	17,875.00	5,406.00
77022	Salaries: OTR LFCL	109,444.00	195,731.00
77027	Salaries: COTA LFCL	52,764.00	53,687.00
77032	Salaries: SLP LFCL	99,033.00	142,961.00
77090	PTO Accruals: Rehab	535.00	(2,029.00)
Subtotal : None		573,550.00	827,896.00
Total [S3L3.60C1]	Direct Restorative Therapy: Salaries	573,550.00	827,896.00

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

Subgroup : None			
77170	Rehab Purchased Services	851.00	2,375.00
79200	Respiratory Therapy Contractors	0.00	8,750.00
Subtotal : None		851.00	11,125.00
Total [S3L3.62C1]	Direct Restorative Therapy: Consultar	851.00	11,125.00

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

Subgroup : None			
70000	Salaries: Activities	114,607.00	98,859.00
70090	PTO Accruals: Activities	496.00	(421.00)
71000	Salaries: Spa	7,445.00	3,700.00
Subtotal : None		122,548.00	102,138.00
Total [S3L3.64C1]	Recreational Therapy/Activities: Salar	122,548.00	102,138.00

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

Subgroup : None			
70170	Activities Purchased Services	14,557.00	3,465.00
Subtotal : None		14,557.00	3,465.00
Total [S3L3.67C1]	Recreational Therapy/Activities: Purcl	14,557.00	3,465.00

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

Subgroup : None			
70160	Activities Supplies & Expense	24,369.00	7,845.00
Subtotal : None		24,369.00	7,845.00
Total [S3L3.68C1]	Recreational Therapy/Activities: Supp	24,369.00	7,845.00

Group : [S3L3.69C1] Recreational Therapy/Activities: Transportation

Subgroup : None			
42105	Transportation Expense	6,815.00	2,547.00
Subtotal : None		6,815.00	2,547.00
Total [S3L3.69C1]	Recreational Therapy/Activities: Trans	6,815.00	2,547.00

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

Subgroup : None			
42110	Motor Vehicle Expense	128.00	70.00
42130	Mileage Reimbursement	77.00	0.00
Subtotal : None		205.00	70.00

Total [S3L3.78C1]	Travel: Motor Vehicle Expense	205.00	70.00
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Group : [S3L3.82C1] Physician Services: Medical Director

Subgroup : None

63300	Consultant Medical Director	31,944.00	23,250.00
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Subtotal : None		31,944.00	23,250.00
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Total [S3L3.82C1]	Physician Services: Medical Director	31,944.00	23,250.00
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Group : [S3L3.87C1] Legend Drugs

Subgroup : None

78011	Pharmacy Part A	192,048.00	184,972.00
78013	Pharmacy Managed Care	28,404.00	17,251.00
78014	Pharmacy Private	(5,389.00)	1,695.00
78021	IV Ther Part A	26,357.00	22,593.00
78023	IV Ther Other	7,138.00	6,431.00
78031	Med Supp Part A	4,998.00	4,970.00
78033	Med Supp Other	11,558.00	10,954.00
78038	Med Supp VA Managed	12,466.00	453.00
78041	Oxygen Part A	862.00	5,238.00
78043	Oxygen Other	104,305.00	117,142.00
78048	Oxygen VA Managed	2,010.00	1,104.00
78051	Lab Part A	45,257.00	44,874.00
78053	Lab Other	11,974.00	16,533.00
78054	Lab Private	143.00	0.00
78058	Lab VA Managed	3,181.00	2,273.00
78061	X-ray Part A	10,371.00	21,258.00
78063	X-ray Other	6,442.00	3,899.00
78064	X-ray Private	0.00	1,156.00
78068	X-ray VA Managed	1,065.00	926.00
78071	Ambulance Part A	1,320.00	4,508.00
78073	Ambulance Other	1,887.00	739.00
78088	Complex Med VA Managed	0.00	227.00

Subtotal : None		466,397.00	469,196.00
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Total [S3L3.87C1]	Legend Drugs	466,397.00	469,196.00
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Group : [S3L3.89C1] House Supplies Not Resold

Subgroup : None

60160	Nursing Supplies & Expense	382,587.00	427,630.00
60161	Nursing Supplies & Expense - PPE	77,725.00	137,171.00
60162	Nursing Supplies & Expense - Covid19 T	254,884.00	614,010.00
60165	Nursing Supplies & Expense - Vent Sper	88,792.00	0.00
77160	Rehab Supplies & Expense	6,223.00	7,900.00
78034	Med Supp Private	2,856.00	0.00

Subtotal : None		813,067.00	1,186,711.00
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Total [S3L3.89C1]	House Supplies Not Resold	813,067.00	1,186,711.00
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Group : [S3L3.92C1] Pharmacy Consultant

Subgroup : None

63350	Consultant Pharmacy	3,269.00	2,423.00
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Subtotal : None		3,269.00	2,423.00
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Total [S3L3.92C1]	Pharmacy Consultant	3,269.00	2,423.00
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Group : [S3L4.1C1] Depreciaton

Subgroup : [S3L4.1C] Building Depreciation

45400	Depreciation expense	1,069,884.00	1,052,621.00
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Subtotal [S3L4.1C1A] Building Depreciation		1,069,884.00	1,052,621.00
Subgroup : [S3L4.1C Software Depreciaton			
45451	Amortization expense - Software	776.00	0.00
Subtotal [S3L4.1C1D] Software Depreciaton		776.00	0.00
Total [S3L4.1C1] Depreciaton		1,070,660.00	1,052,621.00
Group : [S3L4.2C1] Long Term Interest Expense SNF-CR			
Subgroup : None			
45200	Interest Expense on long term debt	440,389.00	449,491.00
45460	Amortization expense - MAC	16,002.00	16,254.00
Subtotal : None		456,391.00	465,745.00
Total [S3L4.2C1] Long Term Interest Expense SNF-CR		456,391.00	465,745.00
Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR			
Subgroup : None			
42090	Operating Lease Expense-Equipment	6,071.00	5,927.00
45300	Rent	41,411.00	20,706.00
45350	Parking Rental	21,600.00	21,600.00
Subtotal : None		69,082.00	48,233.00
Total [S3L4.12C1] Other Fixed Cost Expense-SNF-CR		69,082.00	48,233.00
Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
42850	Health & Dental Insurance Expense	(37,042.00)	0.00
42851	Health Insurance Expense	542,532.00	513,292.00
42860	Life & Disability Insurance Expense	4,119.00	7,437.00
Subtotal : None		509,609.00	520,729.00
Total [CLA-53.01] LA-Group Health/Life		509,609.00	520,729.00
Group : [CLA-53.02] LA-Employee Pensions			
Subgroup : None			
42820	Pension Expense	0.00	17,485.00
Subtotal : None		0.00	17,485.00
Total [CLA-53.02] LA-Employee Pensions		0.00	17,485.00
Group : [CLA-53.03] LA-Employee Benefits			
Subgroup : None			
42610	EE relations	56,731.00	36,911.00
42620	Uniform Expense	16,464.00	9,611.00
42830	Longevity Bonus	0.00	23,539.00
42852	Dental Insurance Expense	13,697.00	13,493.00
42870	Other Employee Benefit Expense	(5,888.00)	0.00
Subtotal : None		81,004.00	83,554.00
Total [CLA-53.03] LA-Employee Benefits		81,004.00	83,554.00
Group : [CLA-53.04] LA-Payroll Taxes			
Subgroup : None			
42800	Payroll Tax Expense	842,897.00	823,845.00
42810	Unemployment Expense	51,005.00	34,278.00
Subtotal : None		893,902.00	858,123.00
Total [CLA-53.04] LA-Payroll Taxes		893,902.00	858,123.00
Group : [CLA-53.05] LA-Workers Comp			

Subgroup : None			
42880	Workers Comp Expense	219,644.00	126,456.00
Subtotal : None		219,644.00	126,456.00
Total [CLA-53.05]	LA-Workers Comp	219,644.00	126,456.00
Group : [SOBREL3.6C Ventilator Program			
Subgroup : None			
60080	Salaries: Respiratory Therapist	804,806.00	754,769.00
8048cla	fringe benefits on respiratory salaries	123,872.00	0.00
Subtotal : None		928,678.00	754,769.00
Total [SOBREL3.6C1] Ventilator Program		928,678.00	754,769.00
Group : [SOBREL3.8C MS/ALS Program Expenses			
Subgroup : None			
42902	ALS/MS Miscellaneous Expense	87,108.00	57,427.00
Subtotal : None		87,108.00	57,427.00
Total [SOBREL3.8C1] MS/ALS Program Expenses		87,108.00	57,427.00
NET (INCOME) LOSS		0.00	0.00
Sum of Account Groups		0.00	0.00

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