

Client: **A443321 - Lutheran Housing Corporation - Brockton**
Engagement: **MD 2022 - Lutheran of Worcester**
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
Group : [BS] Balance Sheet						
Subgroup : None						
1010.00	CASH IN BANK OPERATING ACCT	1,426,858.98	3,189,921.69		0.00	3,189,921.69
1020.00	CASH PAYROLL ACCOUNT	19,713.87	41,731.71		0.00	41,731.71
1025.00	UMB - DEBT SERVICE RESERVE	1,407,200.00	1,407,200.00		0.00	1,407,200.00
1026.00	UMB - CONSTRUCTION MONITOR	19,200.00	19,200.00		0.00	19,200.00
1027.00	UMB-CONTING/UNPD INV/EXC PRC	45,124.26	45,124.26		0.00	45,124.26
1028.00	UMB ACCOUNT - CAPITAL RESERVE	2,966,906.51	635,261.38		0.00	635,261.38
1029.00	RESTRICTED CASH SELLER ESCROW	300,000.00	150,000.00		0.00	150,000.00
1030.00	PETTY CASH ON HAND	1,000.00	1,000.00		0.00	1,000.00
1061.00	A/R PRIVATE	64,607.31	83,817.73		0.00	83,817.73
1061.10	A/R PRIV CO-INS	5,181.72	3,718.94		0.00	3,718.94
1061.20	A/R PRIVATE REST HOME	7,036.80	(3,870.00)		0.00	(3,870.00)
1062.00	A/R MEDICARE A	600,753.30	302,129.38		0.00	302,129.38
1063.00	A/R MEDICAID	549,378.84	448,550.05		0.00	448,550.05
1063.10	A/R MEDICAID CO-INS	46,299.34	59,975.70		0.00	59,975.70
1063.11	A/R NAVICARE SCO	475,537.15	88,589.45		0.00	88,589.45
1063.13	A/R SUMMIT CUSTODIAL	462,108.04	55,004.06		0.00	55,004.06
1063.17	A/R CCA SCO CUSTODIAL	34,217.54	33,797.79		0.00	33,797.79
1063.20	A/R MEDICAID SSI	145,285.01	112,982.15		0.00	112,982.15
1063.24	A/R MANAGED CARE CUSTODIAL	26,787.00	133,128.00		0.00	133,128.00
1063.30	A/R EAEDC MEDICAID	29,838.90	19,754.57		0.00	19,754.57
1064.00	A/R MEDICAID PAT PD AMT	10,138.71	63,949.12		0.00	63,949.12
1067.00	A/R VA	532,736.61	415,143.79		0.00	415,143.79
1069.00	A/R HOSPICE	24,594.93	116,188.45		0.00	116,188.45
1070.00	A/R HMO/MANAGED CARE	278,941.51	224,535.04		0.00	224,535.04
1075.00	A/R OTHER CO-INS	50,121.85	43,441.32		0.00	43,441.32
1081.00	A/R MANAGED CARE PART B	41,885.72	34,599.25		0.00	34,599.25
1084.00	A/R MEDICARE B	53,696.33	76,476.95		0.00	76,476.95
1140.00	RESERVE FOR BAD DEBTS	(11,096.77)	(34,343.02)		0.00	(34,343.02)
1180.00	OTHER RECEIVABLES	114,767.80	91,751.91		0.00	91,751.91
1200.00	INVENTORY	0.00	49,464.00		0.00	49,464.00
1280.00	PREPAID INSURANCE	(124,295.45)	5,538.61		0.00	5,538.61
1300.00	OTHER PREPAID EXPENSE	43,060.23	13,155.50		0.00	13,155.50
1511.00	LAND	4,249,876.00	4,376,906.00		0.00	4,376,906.00
1512.00	LAND GEORGE STREET	127,030.00	127,030.00		0.00	127,030.00
1521.00	BUILDING	15,827,154.00	15,923,094.00		0.00	15,923,094.00
1522.00	ACCUM DEPR BUILDING	(185,525.63)	(586,778.73)		0.00	(586,778.73)
1523.00	BUILDING GEORGE STREET	222,970.00	222,970.00		0.00	222,970.00
1611.00	BUILDING IMPROVEMENTS	0.00	26,182.46		0.00	26,182.46
1611.10	GEORGE ST BUILDING IMPROVEMENT	0.00	47,792.48		0.00	47,792.48
1612.00	ACCUM DEPR BLDG IMPROV	0.00	(1,094.04)		0.00	(1,094.04)
1612.10	GEORGE ST ACCUM DEPR BLDG IMPR	0.00	(1,194.84)		0.00	(1,194.84)
1633.00	12 GEORGE STREET CIP	14,054.99	9,800.00		0.00	9,800.00
1639.00	CONSTRUCTION IN PROGRESS	293,361.00	3,464,722.30		0.00	3,464,722.30
1651.00	EQUIPMENT	1,056,220.12	1,092,048.06		0.00	1,092,048.06
1651.60	COMPUTER EQUIPMENT	6,592.00	31,038.05		0.00	31,038.05
1652.00	ACCUM DEPR EQUIPMENT	(51,858.57)	(155,453.77)		0.00	(155,453.77)
1653.00	ACCUM DEPRN COMPUTER EQUIP	(1,318.40)	(3,542.76)		0.00	(3,542.76)
1717.00	GOODWILL	546,477.84	261,385.73		0.00	261,385.73
1974.00	AMORT BOND UNDERWRTR DISCOUN'	332,995.85	318,199.53		0.00	318,199.53
1975.00	MORTGAGE ACQUISITION COSTS	233,949.48	223,554.17		0.00	223,554.17
2020.00	ACCOUNTS PAYABLE	(679,612.98)	(2,348,225.16)		0.00	(2,348,225.16)
2022.00	ACCRUED PAYROLL	(126,158.28)	(166,346.30)		0.00	(166,346.30)
2027.00	DUE TO/FROM MEDICARE	0.00	15,397.50		0.00	15,397.50
2030.00	ACCRUED EXPENSES	(130,586.95)	(70,661.25)		0.00	(70,661.25)
2043.00	USER FEE LIAB MEDICAID	(181,149.37)	(192,123.26)		0.00	(192,123.26)
2117.00	DUE TO/FROM LAUREL RIDGE REHAB	0.00	3,437.91		0.00	3,437.91
2118.00	DUE TO/FROM PRESENTATION REHAB	0.00	8,314.08		0.00	8,314.08
2121.00	DUE TO/FROM QUABOAG	(980,045.54)	(975,361.83)		0.00	(975,361.83)
2135.00	DUE TO/FROM ASCENTRIA	0.00	(38,040.00)		0.00	(38,040.00)
2142.00	DUE TO/FROM LHS	(2,000,000.00)	(1,099,196.58)		0.00	(1,099,196.58)
2173.00	OBLIGATED GRP SHORT TERM BOND	0.00	(266,000.00)		0.00	(266,000.00)
2174.00	OBLGTD GRP ST BOND ISSUE PREM	(93,226.75)	(92,680.08)		0.00	(92,680.08)
2191.00	ACCRUED VACATION	(175,600.05)	(180,499.47)		0.00	(180,499.47)
2192.00	ACCRUED SICK/PERSONAL	(8,785.68)	(25,573.76)		0.00	(25,573.76)
2214.00	ACCRUED PAYROLL TAXES	(27,178.75)	(27,728.11)		0.00	(27,728.11)
2270.00	ACCRUED INT PAYABLE	(525,084.45)	(569,129.94)		0.00	(569,129.94)
2315.00	ESCROW DUE TO 12 GEROG ST LLC	(300,000.00)	(150,000.00)		0.00	(150,000.00)
2340.00	BOND	(22,692,000.00)	(22,426,000.00)		0.00	(22,426,000.00)
2362.00	OBLGTD GRP LT BOND ISSUE PREM	(2,004,871.17)	(1,912,191.06)		0.00	(1,912,191.06)
2650.00	RETAINED EARNINGS	0.00	(2,395,264.75)		0.00	(2,395,264.75)
Subtotal : None		2,395,264.75	395,704.36		0.00	395,704.36
Total [BS] Balance Sheet		2,395,264.75	395,704.36		0.00	395,704.36
Group : [PL] Profit & Loss						
Subgroup : None						
3021.00	REVENUE PRIVATE	(617,980.00)	(1,137,310.00)		0.00	(1,137,310.00)

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Account	Description	CAID PP-1 12/31/2021	UNADJ CP 12/31/2022	JE Ref #	CAIDJE	CAID CP 12/31/2022
3021.20	REVENUE PRIVATE REST HOME	(82,305.00)	(403,465.00)		0.00	(403,465.00)
3022.00	REVENUE MEDICARE A	(423,470.00)	(1,056,040.00)		0.00	(1,056,040.00)
3022.6	Medicaid Resource Revenue	0.00	0.00		(1,174,753.00)	(1,174,753.00)
3023.00	REVENUE MEDICAID	(2,686,040.00)	(6,080,500.00)	CAIDJE - 1	(1,174,753.00)	(4,890,913.89)
				CAIDJE - 1	1,189,586.11	
				CAIDJE - 2	1,174,753.00	
					14,833.11	
3023.20	REVENUE MEDICAID SSI	(469,370.00)	(1,006,100.00)		0.00	(1,006,100.00)
3023.30	REVENUE EAEDC MEDICAID	(633,145.00)	(1,445,675.00)		0.00	(1,445,675.00)
3026.00	REVENUE NAVICARE SCO	(672,830.00)	(1,773,220.00)		0.00	(1,773,220.00)
3026.10	REVENUE SUMMIT CUSTODIAL	(945,480.00)	(2,013,220.00)		0.00	(2,013,220.00)
3026.15	REVENUE CCA SKILLED	(3,360.00)	(31,680.00)		0.00	(31,680.00)
3026.17	REVENUE CCA SCO CUSTODIAL	(139,680.00)	(569,580.00)		0.00	(569,580.00)
3026.24	REVENUE MANAGED CARE CUSTODIA	(18,640.00)	(137,080.00)		0.00	(137,080.00)
3027.00	REVENUE VA	(677,220.00)	(1,662,600.00)		0.00	(1,662,600.00)
3029	Other Patient Revenue	0.00	0.00		(14,833.11)	(14,833.11)
3029.00	REVENUE HOSPICE	(152,920.00)	(546,900.00)	CAIDJE - 2	(14,833.11)	
3030.00	REVENUE MANAGED CARE SKILLED	(265,120.00)	(543,820.00)		0.00	(546,900.00)
3031.00	REVENUE UHP HMO/PPO	(710.00)	(33,940.00)		0.00	(543,820.00)
3032.00	REVENUE MASS. COVID SICK PAY	0.00	(27,093.80)		0.00	(33,940.00)
3034.00	REVENUE COVID TESTING	(198,780.00)	(323,400.00)		0.00	(27,093.80)
3061.00	REVENUE DONATIONS	0.00	(5,985.00)		0.00	(323,400.00)
3076.00	REVENUE BEHAVIORAL ADD ON	0.00	(54,500.00)		0.00	(5,985.00)
3078.00	REVENUE HHS STIMULUS	(4,566.19)	0.00		0.00	(54,500.00)
3079.00	REVENUE MEDICAID STIMULUS	0.00	(337,734.15)		0.00	0.00
3140.00	GRANT DPH CMP VISITATION AID	0.00	(3,000.00)		0.00	(337,734.15)
3147.00	REVENUE TELEPHONE	(2,700.00)	(7,430.00)		0.00	(3,000.00)
3148.00	REVENUE TV	(3,890.00)	(10,093.33)		0.00	(7,430.00)
3153.00	PURCHASE DISCOUNTS	(9,736.88)	(25,316.10)		0.00	(10,093.33)
3180.00	REVENUE INTEREST	(458.19)	(32,013.15)		0.00	(25,316.10)
3187.00	REVENUE SUMMIT SUPPORTIVE HOUS	(353,550.00)	(339,030.00)		0.00	(32,013.15)
3190.00	OTHER INCOME	(87.00)	(655.48)		0.00	(339,030.00)
3190.20	OTHER INCOME 12 GEORGE STREET	0.00	(25,000.00)		0.00	(655.48)
3725.10	PHARMACY PRIVATE	0.00	(8.54)		0.00	(25,000.00)
3725.20	PHARMACY PART A	(23,143.28)	(53,044.37)		0.00	(8.54)
3725.30	PHARMACY MEDICAID	0.00	(8,789.62)		0.00	(53,044.37)
3725.70	PHARMACY VA	(29,134.86)	(74,307.81)		0.00	(8,789.62)
3725.80	PHARMACY MGD CARE	(14,313.17)	(32,649.02)		0.00	(74,307.81)
3726.20	IV THER PART A	(2,021.11)	(6,258.64)		0.00	(32,649.02)
3726.70	IV THER VA	(440.00)	(280.00)		0.00	(6,258.64)
3726.80	IV THER MGD CARE	(219.66)	(6,805.10)		0.00	(280.00)
3730.20	LAB PART A	(8,622.40)	(20,101.48)		0.00	(6,805.10)
3730.30	LAB MEDICAID	(68.36)	(80.38)		0.00	(20,101.48)
3730.70	LAB VA	(3,327.44)	(5,709.81)		0.00	(80.38)
3730.80	LAB MGD CARE	(4,928.76)	(8,134.35)		0.00	(5,709.81)
3732.20	RADIOLOGY PART A	(4,702.32)	(5,988.72)		0.00	(8,134.35)
3732.30	RADIOLOGY MEDICAID	(11.70)	0.00		0.00	(5,988.72)
3732.70	RADIOLOGY VA	(802.04)	(2,339.07)		0.00	0.00
3732.80	RADIOLOGY MGD CARE	(1,914.79)	(2,776.97)		0.00	(2,339.07)
3741.20	RESP THER/02 PART A	0.00	(584.80)		0.00	(2,776.97)
3741.70	RESP THER/02 VA	0.00	(70.80)		0.00	(584.80)
3741.80	RESP THER/02 MGD CARE	0.00	(491.30)		0.00	(70.80)
3742.20	PHYS THER PART A	(45,108.73)	(93,785.07)		0.00	(491.30)
3742.30	PHYS THER MEDICAID	0.00	(4,017.03)		0.00	(93,785.07)
3742.50	PHYS THER PART B	(23,821.41)	(36,683.02)		0.00	(4,017.03)
3742.60	PHYS THER MGD CARE PART B	(20,709.18)	(33,172.17)		0.00	(36,683.02)
3742.70	PHYS THER VA	(1,909.86)	(11,155.15)		0.00	(33,172.17)
3742.80	PHYS THER MGD CARE	(31,312.59)	(77,271.76)		0.00	(11,155.15)
3743.20	OCCUP THER PART A	(54,168.17)	(101,495.80)		0.00	(77,271.76)
3743.30	OCCUP THER MEDICAID	0.00	(6,327.80)		0.00	(101,495.80)
3743.50	OCCUP THER PART B	(36,120.44)	(54,927.87)		0.00	(6,327.80)
3743.60	OCCUP THER MGD CARE PART B	(24,540.58)	(41,765.49)		0.00	(54,927.87)
3743.70	OCCUP THER VA	(2,381.42)	(14,148.17)		0.00	(41,765.49)
3743.80	OCCUP THER MGD CARE	(36,580.71)	(78,718.76)		0.00	(14,148.17)
3744.20	SPEECH/LANG PART A	(13,149.03)	(20,837.37)		0.00	(78,718.76)
3744.30	SPEECH/LANG MEDICAID	0.00	(6,712.29)		0.00	(20,837.37)
3744.50	SPEECH/LANG PART B	(12,219.90)	(9,340.11)		0.00	(6,712.29)
3744.60	SPEECH/LANG MGD CARE PART B	(7,729.71)	(12,209.26)		0.00	(9,340.11)
3744.70	SPEECH THER VA	(959.31)	(2,894.85)		0.00	(12,209.26)
3744.80	SPEECH/LANG MGD CARE	(4,592.16)	(20,628.42)		0.00	(2,894.85)
3794.20	COMP MED EQUIP PART A	0.00	(372.00)		0.00	(20,628.42)
3794.70	COMP MED EQUIP VA	0.00	(136.00)		0.00	(372.00)
3801.00	CONT ADJ PRIVATE	(1,840.00)	(4,140.21)		0.00	(136.00)
3801.10	CONT ADJ PRIVATE REST HOME	679.92	14,255.38		0.00	(4,140.21)
3802.00	CONT ADJ PART A	(286,018.30)	(610,554.14)		0.00	14,255.38
3802.01	CONT ADJ PART A ANCILLARIES	150,915.04	302,468.25		0.00	(610,554.14)
3802.10	2% MEDICARE REDUCTION	0.00	16,217.05		0.00	302,468.25
3803.00	CONT ADJ MEDICAID	224,455.90	2,360,756.51		0.00	16,217.05
						2,360,756.51

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Account	Description	CAID PP-1	UNADJ CP	JE Ref #	CAIDJE	CAID CP
		12/31/2021	12/31/2022			12/31/2022
3803.10	CONT ADJ HOSPICE	48,926.24	191,324.85		0.00	191,324.85
3803.12	CONT ADJ NAVICARE SCO	1,199,586.71	746,010.83		0.00	746,010.83
3803.14	CONT ADJ SUMMIT CUSTODIAL	356,746.26	817,605.60		0.00	817,605.60
3803.15	CONT ADJ MANAGED CARE	(11,421.51)	(42,894.48)		0.00	(42,894.48)
3803.20	CONT ADJ MEDICAID SSI	77,533.86	170,646.44		0.00	170,646.44
3803.30	CONT ADJ EAEDC MEDICAID	78,467.97	223,194.15		0.00	223,194.15
3805.00	CONT ADJ PART B	12,028.11	3,130.27		0.00	3,130.27
3805.10	2% MEDICARE B REDUCTION	0.00	875.81		0.00	875.81
3806.00	CONT ADJ UHP	0.00	(24,086.00)		0.00	(24,086.00)
3807.00	CONT ADJ MGD CARE PART B	(4,984.44)	(6,720.16)		0.00	(6,720.16)
3808.00	CONT ADJ MGD CARE	0.00	(2,153.48)		0.00	(2,153.48)
3808.01	CONT ADJ MGD CARE ANCILLARIES	93,861.84	226,871.51		0.00	226,871.51
3809.10	CONT ADJ FALLON B	0.00	151.82		0.00	151.82
3812.00	CONT ADJ CCA SKILLED	960.00	6,497.75		0.00	6,497.75
3812.10	CONT ADJ CCA SCO CUSTODIAL	64,873.70	249,193.67		0.00	249,193.67
3813.00	CONT ADJUST VA	183,438.32	535,655.32		0.00	535,655.32
3816.00	CONT ADJ MGD CARE CUSTODIAL	8,893.12	59,115.89		0.00	59,115.89
4110.00	SALARY ADMINISTRATOR	70,183.82	139,769.48		0.00	139,769.48
4114.00	SALARIES ADMISSIONS	71,763.58	183,203.53		0.00	183,203.53
4140.00	SALARIES CLERICAL	152,589.73	307,760.27		0.00	307,760.27
4141.00	CONTRA CLERICAL SALARIES	0.00	(11,631.04)		0.00	(11,631.04)
4150.00	PAYROLL SERVICES	8,181.96	20,090.31		0.00	20,090.31
4151.00	BILLING/COMP SERVICES	43,777.73	83,239.42		0.00	83,239.42
4153.00	CORI EXPENSE	1,695.65	9,385.31		0.00	9,385.31
4158.00	BANK CHARGES	723.89	4,706.90		0.00	4,706.90
4160.00	MANAGEMENT FEES	348,567.06	779,484.76		0.00	779,484.76
4161.00	USER FEES MEDICAID	334,508.91	733,165.82		0.00	733,165.82
4249.00	POSTAGE	2,236.09	5,031.58		0.00	5,031.58
4250.00	OFFICE SUPP & EXP	9,436.51	22,800.24		0.00	22,800.24
4251.00	PROF SERVICE	402.75	1,727.75		0.00	1,727.75
4252.00	TUITION & EDUCATION	4,400.00	2,900.00		0.00	2,900.00
4253.00	PERS PROP TAX	0.00	86.68		0.00	86.68
4257.00	LATE CHARGES	0.00	206.97		0.00	206.97
4258.00	FINES & PENALTIES	7,950.00	0.00		0.00	0.00
4259.00	MISCELLANEOUS EXPENSE	2,027.38	2,474.87		0.00	2,474.87
4261.00	TELEPHONE	23,961.92	89,144.30		0.00	89,144.30
4280.00	TRAVEL/CONV/MEETINGS	109.62	690.29		0.00	690.29
4294.00	MARKETING	175.57	13,874.62		0.00	13,874.62
4295.00	ADVERTISING HELP WANTED	9,653.44	48,641.45		0.00	48,641.45
4298.00	ADVERTISING PROMOTIONAL	3,638.65	8,657.32		0.00	8,657.32
4301.00	LIC & DUES PT RELATED	2,490.47	7,310.19		0.00	7,310.19
4302.00	LIC & DUES NOT PT RELATED	2,008.40	13,337.23		0.00	13,337.23
4306.00	SALARIES STAFF DEVELOPMENT	42,780.42	89,588.30		0.00	89,588.30
4329.00	OTHER EMP BENEFITS	4,862.39	16,720.03		0.00	16,720.03
4360.00	ACCOUNTING OTHER	18,000.00	37,350.00		0.00	37,350.00
4370.00	LEGAL	5,361.43	9,517.05		0.00	9,517.05
4370.10	LEGAL/GUARDIAN FEES/PT RELATED	825.00	1,500.00		0.00	1,500.00
4400.00	P/R TAXES TOTAL	320,502.06	604,905.71		0.00	604,905.71
4415.00	GROUP HEALTH INS	182,364.31	347,047.53		0.00	347,047.53
4416.00	GROUP DENTAL	263.91	449.45		0.00	449.45
4417.00	GROUP VISION	(10.40)	(22.22)		0.00	(22.22)
4418.00	GROUP LIFE/DISABILITY	2,552.22	2,571.95		0.00	2,571.95
4420.00	GEN/PROF LIAB INS	41,180.90	74,728.82		0.00	74,728.82
4425.00	WORKERS COMP	80,973.11	112,160.08		0.00	112,160.08
4427.00	COVID TESTING	178,200.00	263,914.00		0.00	263,914.00
4439.00	SEMINARS/INSERVICES	0.00	5,251.46		0.00	5,251.46
4510.00	REAL ESTATE TAXES	76,161.06	58,467.44		0.00	58,467.44
4522.00	INTEREST EXPENSE	525,084.45	(525,084.45)		0.00	(525,084.45)
4525.00	INTEREST EXPENSE BOND	(39,140.93)	1,581,176.15		0.00	1,581,176.15
4528.00	AMORT MORT ACQ COSTS	5,187.80	10,395.31		0.00	10,395.31
4528.10	AMORTIZATION OF GOODWILL	26,492.16	32,897.00		0.00	32,897.00
4538.00	LEASE PAYMENTS	4,540.99	9,692.81		0.00	9,692.81
4550.00	DEPREC BUILDING	185,525.63	401,253.10		0.00	401,253.10
4560.00	DEPREC IMPROVEMENTS	0.00	1,094.04		0.00	1,094.04
4560.10	DEPREC GEORGE ST IMPROV	0.00	1,194.84		0.00	1,194.84
4570.00	DEPREC EQUIPMENT	51,858.57	103,595.20		0.00	103,595.20
4570.10	DEPREC COMP EQUIPMENT	1,318.40	2,224.36		0.00	2,224.36
4590.00	INSURANCE BLDG & EQUIP	4,641.44	11,826.72		0.00	11,826.72
5105.00	SALARIES PLANT	73,294.26	162,806.98		0.00	162,806.98
5110.00	PURCH SERV PLANT	55,390.67	172,803.38		0.00	172,803.38
5115.00	SUPP & EXP PLANT	12,847.12	45,370.16		0.00	45,370.16
5121.00	ELECTRICITY	75,731.20	141,993.21		0.00	141,993.21
5122.00	WATER & SEWERAGE	36,064.52	76,689.05		0.00	76,689.05
5124.00	GAS	26,100.83	68,930.63		0.00	68,930.63
5125.00	CABLE TELEVISION	5,800.11	13,696.14		0.00	13,696.14
5205.00	SALARIES DIETARY	177,180.90	419,245.95		0.00	419,245.95
5220.00	RAW FOOD	152,702.21	382,187.44		0.00	382,187.44
5233.00	PURCH SERV DIETICIAN	20,489.00	40,601.25		0.00	40,601.25
5235.00	SUPP & EXP DIETARY	20,030.20	56,759.50		0.00	56,759.50

Client: **A443321 - Lutheran Housing Corporation - Brockton**
Engagement: **MD 2022 - Lutheran of Worcester**
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	53,877.44	121,637.26		0.00	121,637.26
5330.00	SUPP & EXP LAUNDRY	3,858.07	10,360.27		0.00	10,360.27
5340.00	LAUNDRY-LINEN & BEDDING	4,213.74	7,417.78		0.00	7,417.78
5410.00	SALARIES HOUSEKEEPING	148,107.43	334,757.67		0.00	334,757.67
5420.00	SUPP & EXP HOUSEKEEPING	22,335.98	39,708.14		0.00	39,708.14
6020.00	SALARY DIRECTOR OR NURSING	61,878.75	141,475.40		0.00	141,475.40
6022.00	SALARIES NSG SUPERVISOR	127,188.61	273,096.84		0.00	273,096.84
6025.00	SALARIES QA/PROGRAM DIRECTOR	55,355.12	77,765.33		0.00	77,765.33
6026.00	SALARIES MDS/CASE MNGR	67,915.85	166,196.12		0.00	166,196.12
6030.10	SALARIES RN	96,540.91	385,444.96		0.00	385,444.96
6035.10	PURCH SERV RN	23,515.02	31,655.55		0.00	31,655.55
6040.10	SALARIES LPN	773,062.18	1,685,261.66		0.00	1,685,261.66
6045.10	PURCH SERV LPN	15,015.16	218,287.06		0.00	218,287.06
6050.10	SALARIES CNA	695,055.45	1,905,356.17		0.00	1,905,356.17
6050.20	SALARIES CNA REST HOME	244,100.39	543,449.27		0.00	543,449.27
6050.40	SALARIES RCA	11,000.72	13,240.06		0.00	13,240.06
6055.10	PURCH SERV CNA	0.00	21,592.87		0.00	21,592.87
6060.00	SALARIES REHAB AIDES	1,297.14	7,648.69		0.00	7,648.69
6062.00	SALARY SCHEDULER	21,347.28	48,780.27		0.00	48,780.27
6502.00	NURSING CONSULTANT	0.00	436.88		0.00	436.88
6503.00	MDS/PPS CONSULTANTS	4,000.00	8,000.00		0.00	8,000.00
6505.00	SALARIES MEDICAL RECORDS	21,883.89	49,254.47		0.00	49,254.47
6506.00	SALARIES MMQ NURSE	27,303.45	62,241.49		0.00	62,241.49
6511.00	MEDICAL DIRECTOR	12,206.45	26,400.00		0.00	26,400.00
6514.00	EMPLOYEE PHYSICALS	3,060.00	4,383.96		0.00	4,383.96
6522.00	SUPP & EXP NURSING	117,289.45	249,253.26		0.00	249,253.26
6530.00	PHARMACY CONSULTANT	1,010.00	2,424.00		0.00	2,424.00
6535.00	MEDICAL RECORDS CONSULT	505.00	1,287.00		0.00	1,287.00
6810.00	SALARIES SOCIAL SERVICE	51,697.34	114,486.41		0.00	114,486.41
7021.00	SALARIES ACTIVITIES	63,636.71	146,241.44		0.00	146,241.44
7022.00	PURCH SERV ACTIVITIES	6,020.00	14,087.50		0.00	14,087.50
7023.00	SUPP & EXP ACTIVITIES	1,530.35	4,719.73		0.00	4,719.73
7825.10	PHARMACY PRIVATE	0.00	437.51		0.00	437.51
7825.20	PHARMACY PART A	22,248.58	59,211.32		0.00	59,211.32
7825.30	PHARMACY MEDICAID	10,015.02	9,945.20		0.00	9,945.20
7825.70	PHARMACY VA	29,134.86	74,311.38		0.00	74,311.38
7825.80	PHARMACY MGD CARE	14,288.92	33,102.50		0.00	33,102.50
7826.10	IV THER PRIVATE	280.00	0.00		0.00	0.00
7826.20	IV THER PART A	3,282.17	7,224.78		0.00	7,224.78
7826.30	IV THER MEDICAID	561.58	2,540.22		0.00	2,540.22
7826.70	IV THER VA	440.00	383.60		0.00	383.60
7826.80	IV THER MGD CARE	179.85	6,710.54		0.00	6,710.54
7827.10	MED/SURG PRIVATE	200.00	0.00		0.00	0.00
7827.20	MED/SURG PART A	1,051.00	623.00		0.00	623.00
7827.30	MED/SURG MEDICAID	1,352.00	441.00		0.00	441.00
7827.70	MED/SURG VA	672.00	2,246.83		0.00	2,246.83
7827.80	MED/SURG MGD CARE	160.00	0.00		0.00	0.00
7830.10	LAB PRIVATE	571.37	1,824.94		0.00	1,824.94
7830.20	LAB PART A	9,293.76	22,073.06		0.00	22,073.06
7830.30	LAB MEDICAID	2,770.45	8,235.81		0.00	8,235.81
7830.70	LAB VA	3,542.90	6,543.53		0.00	6,543.53
7830.80	LAB MGD CARE	5,906.65	10,470.09		0.00	10,470.09
7832.10	RADIOLOGY PRIVATE	25.00	0.00		0.00	0.00
7832.20	RADIOLOGY PART A	2,459.98	8,989.00		0.00	8,989.00
7832.30	RADIOLOGY MEDICAID	0.00	83.23		0.00	83.23
7832.70	RADIOLOGY VA	1,425.04	2,018.28		0.00	2,018.28
7832.80	RADIOLOGY MGD CARE	2,975.32	2,313.72		0.00	2,313.72
7841.20	RESP THER/02 PART A	0.00	1,725.56		0.00	1,725.56
7841.30	RESP THER/02 MEDICAID	0.00	74.25		0.00	74.25
7841.70	RESP THER/02 VA	0.00	267.00		0.00	267.00
7841.78	RESP THER/02 SUPPLIES	11,292.40	17,134.93		0.00	17,134.93
7841.80	RESP THER/02 MGD CARE	391.00	394.10		0.00	394.10
7842.00	PURCH SVC REHAB CONSULTANT	0.00	5,644.00		0.00	5,644.00
7842.39	REHAB MANAGER	45,938.96	108,416.38		0.00	108,416.38
7842.40	CONTRA SALARIES REHAB MNGT	25,800.14	9,449.85		0.00	9,449.85
7842.62	SALARIES PT	52,929.55	65,708.47		0.00	65,708.47
7842.68	PURCHASE SERVICES PT	0.00	1,864.50		0.00	1,864.50
7842.69	CONTRA SALARIES PT	(1,096.11)	284.77		0.00	284.77
7842.72	SALARIES PTA	8,023.23	32,000.85		0.00	32,000.85
7842.79	PHYS THER SUPPLIES	1,226.59	3,098.22		0.00	3,098.22
7843.62	SALARIES OT	58,501.21	165,375.03		0.00	165,375.03
7843.69	CONTRA SALARIES OT	(14,366.54)	(5,717.99)		0.00	(5,717.99)
7843.72	SALARIES COTA	26,593.63	7,306.30		0.00	7,306.30
7844.10	SPEECH/LANG PRIVATE	194.52	0.00		0.00	0.00
7844.20	SPEECH/LANG PART A	0.00	1,570.00		0.00	1,570.00
7844.30	SPEECH/LANG MEDICAID	97.26	97.20		0.00	97.20
7844.62	SALARIES SLP	28,599.73	55,686.06		0.00	55,686.06
7844.69	CONTRA SALARIES SLP	0.00	435.00		0.00	435.00
7854.20	AMBULANCE PART A	500.00	31,883.49		0.00	31,883.49

Client: **A443321 - Lutheran Housing Corporation - Brockton**
Engagement: **MD 2022 - Lutheran of Worcester**
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	400.00	(400.00)		0.00	(400.00)
7854.80	AMBULANCE MGD CARE	0.00	1,752.88		0.00	1,752.88
7873.20	EKG/ECG PART A	56.00	114.00		0.00	114.00
7873.80	EKG/ECG MGD CARE	0.00	58.00		0.00	58.00
8010.00	BAD DEBTS	11,096.77	28,500.00		0.00	28,500.00
9025.00	GEORGE STREET EXPENSES	890.62	30,381.60		0.00	30,381.60
9049.00	EQUITY TRANSFER/INCOME	(2,402,728.50)	17,535.07		0.00	17,535.07
Subtotal : None		(2,395,264.75)	(395,704.36)		0.00	(395,704.36)
Total [PL] Profit & Loss		(2,395,264.75)	(395,704.36)		0.00	(395,704.36)

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Client: **A443321 - Lutheran Housing Corporation - Brockton**
Engagement: **MD 2022 - Lutheran of Worcester**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - SNF-CR Groupings**

Account	Description	CAID CP 12/31/2022	FS PP-1 12/31/2021
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
1010.00	CASH IN BANK OPERATING ACCT	3,189,921.69	1,426,858.98
1020.00	CASH PAYROLL ACCOUNT	41,731.71	19,713.87
1030.00	PETTY CASH ON HAND	1,000.00	1,000.00
Subtotal : None		3,232,653.40	1,447,572.85
Total [S6L1.1C1]	Cash and Cash Equivalents	3,232,653.40	1,447,572.85
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C A/ R Self-Pay Patients (Private)]			
1061.00	A/R PRIVATE	83,817.73	64,607.31
1061.10	A/R PRIV CO-INS	3,718.94	5,181.72
1061.20	A/R PRIVATE REST HOME	(3,870.00)	7,036.80
1063.13	A/R SUMMIT CUSTODIAL	55,004.06	462,108.04
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		138,670.73	538,933.87
Subgroup : [S6L1.5C A/R Managed Care Patients (Private)]			
1063.24	A/R MANAGED CARE CUSTODIAL	133,128.00	26,787.00
1070.00	A/R HMO/MANAGED CARE	224,535.04	278,941.51
1075.00	A/R OTHER CO-INS	43,441.32	50,121.85
1081.00	A/R MANAGED CARE PART B	34,599.25	41,885.72
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		435,703.61	397,736.08
Subgroup : [S6L1.5C A/r Medicare Non Managed Care]			
1062.00	A/R MEDICARE A	302,129.38	600,753.30
1084.00	A/R MEDICARE B	76,476.95	53,696.33
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		378,606.33	654,449.63
Subgroup : [S6L1.5C A/R Mass Medicaid Non Managed Care]			
1063.00	A/R MEDICAID	448,550.05	549,378.84
1063.10	A/R MEDICAID CO-INS	59,975.70	46,299.34
1063.20	A/R MEDICAID SSI	112,982.15	145,285.01
1063.30	A/R EAEDC MEDICAID	19,754.57	29,838.90
1064.00	A/R MEDICAID PAT PD AMT	63,949.12	10,138.71
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Ca		705,211.59	780,940.80
Subgroup : [S6L1.5C A/R Mass Medicaid Managed Care]			
1063.11	A/R NAVICARE SCO	88,589.45	475,537.15
1063.17	A/R CCA SCO CUSTODIAL	33,797.79	34,217.54
Subtotal [S6L1.5C1G] A/R Mass Medicaid Managed Care		122,387.24	509,754.69
Subgroup : [S6L1.5C A/R Other Public Patients]			
1067.00	A/R VA	415,143.79	532,736.61
1069.00	A/R HOSPICE	116,188.45	24,594.93
Subtotal [S6L1.5C1L] A/R Other Public Patients		531,332.24	557,331.54
Total [S6L1.5C1]	Payer Accounts Receivable	2,311,911.74	3,439,146.61
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
1140.00	RESERVE FOR BAD DEBTS	(34,343.02)	(11,096.77)
Subtotal : None		(34,343.02)	(11,096.77)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(34,343.02)	(11,096.77)
Group : [S6L1.10C1]	Supply Inventory		
Subgroup : None			
1200.00	INVENTORY	49,464.00	0.00
Subtotal : None		49,464.00	0.00

Total [S6L1.10C1]	Supply Inventory	49,464.00	0.00
Group : [S6L1.11C1] Other Receivables			
Subgroup : None			
1180.00	OTHER RECEIVABLES	91,751.91	114,767.80
Subtotal : None		91,751.91	114,767.80
Total [S6L1.11C1]	Other Receivables	91,751.91	114,767.80
Group : [S6L1.13C1] Prepaid Insurance			
Subgroup : None			
1280.00	PREPAID INSURANCE	5,538.61	(124,295.45)
Subtotal : None		5,538.61	(124,295.45)
Total [S6L1.13C1]	Prepaid Insurance	5,538.61	(124,295.45)
Group : [S6L1.15C1] Other Prepaid Expenses			
Subgroup : None			
1300.00	OTHER PREPAID EXPENSE	13,155.50	43,060.23
Subtotal : None		13,155.50	43,060.23
Total [S6L1.15C1]	Other Prepaid Expenses	13,155.50	43,060.23
Group : [S6L1.17C1] Other Current Assets			
Subgroup : None			
1025.00	UMB - DEBT SERVICE RESERVE	1,407,200.00	1,407,200.00
1026.00	UMB - CONSTRUCTION MONITOR	19,200.00	19,200.00
1027.00	UMB-CONTING/UNPD INV/EXC PRC	45,124.26	45,124.26
1028.00	UMB ACCOUNT - CAPITAL RESERVE	635,261.38	2,966,906.51
1029.00	RESTRICTED CASH SELLER ESCROW	150,000.00	300,000.00
2315.00	ESCROW DUE TO 12 GEROGE ST LL	(150,000.00)	(300,000.00)
Subtotal : None		2,106,785.64	4,438,430.77
Total [S6L1.17C1]	Other Current Assets	2,106,785.64	4,438,430.77
Group : [S6L2.1C1] Land			
Subgroup : None			
1511.00	LAND	4,376,906.00	4,249,876.00
1512.00	LAND GEORGE STREET	127,030.00	127,030.00
Subtotal : None		4,503,936.00	4,376,906.00
Total [S6L2.1C1]	Land	4,503,936.00	4,376,906.00
Group : [S6L2.2C1] Building			
Subgroup : [S6L2.2C Building Costs			
1521.00	BUILDING	15,923,094.00	15,827,154.00
1523.00	BUILDING GEORGE STREET	222,970.00	222,970.00
Subtotal [S6L2.2C1A] Building Costs		16,146,064.00	16,050,124.00
Subgroup : [S6L2.2C A/D Building			
1522.00	ACCUM DEPR BUILDING	(586,778.73)	(185,525.63)
Subtotal [S6L2.2C1B] A/D Building		(586,778.73)	(185,525.63)
Total [S6L2.2C1]	Building	15,559,285.27	15,864,598.37
Group : [S6L2.3C1] Improvements - Cost			
Subgroup : [S6L2.3C Building Improvements			
1611.00	BUILDING IMPROVEMENTS	26,182.46	0.00
1611.10	GEORGE ST BUILDING IMPROVEMENT	47,792.48	0.00
Subtotal [S6L2.3C1A] Building Improvements		73,974.94	0.00
Subgroup : [S6L2.3C A/D Building Improvements			
1612.00	ACCUM DEPR BLDG IMPROV	(1,094.04)	0.00
1612.10	GEORGE ST ACCUM DEPR BLDG IMP	(1,194.84)	0.00
Subtotal [S6L2.3C1D] A/D Building Improvements		(2,288.88)	0.00
Total [S6L2.3C1]	Improvements - Cost	71,686.06	0.00
Group : [S6L2.4C1] Equipment			
Subgroup : [S6L2.4C Equipment Cost			
1651.00	EQUIPMENT	1,092,048.06	1,056,220.12

127,030.00

95,940.00

73,974.94

60,273.99

1651.60	COMPUTER EQUIPMENT	31,038.05	6,592.00
Subtotal [S6L2.4C1A] Equipment Cost		1,123,086.11	1,062,812.12
Subgroup : [S6L2.4C A/D Equipment			
1652.00	ACCUM DEPR EQUIPMENT	(155,453.77)	(51,858.57)
1653.00	ACCUM DEPRN COMPUTER EQUIP	(3,542.76)	(1,318.40)
Subtotal [S6L2.4C1b] A/D Equipment		(158,996.53)	(53,176.97)
Total [S6L2.4C1]	Equipment	964,089.58	1,009,635.15
Group : [S6L3.3C1] Other Deferred Charges and Non Current Assets			
Subgroup : [S6L3.3C Purchased Goodwill			
1717.00	GOODWILL	261,385.73	546,477.84
Subtotal [S6L3.3C1B] Purchased Goodwill		261,385.73	546,477.84
Total [S6L3.3C1]	Other Deferred Charges and Non Cur	261,385.73	546,477.84
Group : [S6L3.4C1] Construction in Progress			
Subgroup : None			
1633.00	12 GEORGE STREET CIP	9,800.00	14,054.99
1639.00	CONSTRUCTION IN PROGRESS	3,464,722.30	293,361.00
Subtotal : None		3,474,522.30	307,415.99
Total [S6L3.4C1]	Construction in Progress	3,474,522.30	307,415.99
Group : [S6L3.5C1] Mortgage Acquisition Costs			
Subgroup : None			
1974.00	AMORT BOND UNDERWRTR DISCOL	318,199.53	332,995.85
1975.00	MORTGAGE ACQUISITION COSTS	223,554.17	233,949.48
Subtotal : None		541,753.70	566,945.33
Total [S6L3.5C1]	Mortgage Acquisition Costs	541,753.70	566,945.33
Group : [S6L5.1C1] Trade Payable			
Subgroup : None			
2020.00	ACCOUNTS PAYABLE	(2,348,225.16)	(679,612.98)
Subtotal : None		(2,348,225.16)	(679,612.98)
Total [S6L5.1C1]	Trade Payable	(2,348,225.16)	(679,612.98)
Group : [S6L5.2C1] Accrued Expenses			
Subgroup : None			
2030.00	ACCRUED EXPENSES	(70,661.25)	(130,586.95)
2043.00	USER FEE LIAB MEDICAID	(192,123.26)	(181,149.37)
Subtotal : None		(262,784.51)	(311,736.32)
Total [S6L5.2C1]	Accrued Expenses	(262,784.51)	(311,736.32)
Group : [S6L5.3C1] Due to Insurance Payers			
Subgroup : [S6L5.3C Due Medicare Actual			
2027.00	DUE TO/FROM MEDICARE	15,397.50	0.00
Subtotal [S6L5.3C1D] Due Medicare Actual		15,397.50	0.00
Total [S6L5.3C1]	Due to Insurance Payers	15,397.50	0.00
Group : [S6L5.6C1] Long Term Debt, Current Portion-Banks, Mortgages, Other			
Subgroup : [S6L5.6C Current LT Debt-Banks			
2173.00	OBLIGATED GRP SHORT TERM BONI	(266,000.00)	0.00
Subtotal [S6L5.6C1A] Current LT Debt-Banks		(266,000.00)	0.00
Total [S6L5.6C1]	Long Term Debt, Current Portion-Bar	(266,000.00)	0.00
Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities			
Subgroup : [S6L5.7C Accrued Salaaries			
2022.00	ACCRUED PAYROLL	(166,346.30)	(126,158.28)
2191.00	ACCRUED VACATION	(180,499.47)	(175,600.05)
2192.00	ACCRUED SICK/PERSONAL	(25,573.76)	(8,785.68)
Subtotal [S6L5.7C1A] Accrued Salaaries		(372,419.53)	(310,544.01)
Subgroup : [S6L5.7C Accrued Pauroll Taxes Payable			

2214.00	ACCRUED PAYROLL TAXES	(27,728.11)	(27,178.75)	
Subtotal [S6L5.7C1C] Accrued Payroll Taxes Payable		(27,728.11)	(27,178.75)	
Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	(400,147.64)	(337,722.76)	
Group : [S6L5.9C1] Accrued Interest Payable				
Subgroup : None				
2270.00	ACCRUED INT PAYABLE	(569,129.94)	(525,084.45)	
Subtotal : None		(569,129.94)	(525,084.45)	
Total [S6L5.9C1]	Accrued Interest Payable	(569,129.94)	(525,084.45)	
Group : [S6L5.10C1] Other Current Liabilities				
Subgroup : None				
2174.00	OBLGTD GRP ST BOND ISSUE PREM	(92,680.08)	(93,226.75)	
2362.00	OBLGTD GRP LT BOND ISSUE PREM	(1,912,191.06)	(2,004,871.17)	
Subtotal : None		(2,004,871.14)	(2,098,097.92)	
Total [S6L5.10C1]	Other Current Liabilities	(2,004,871.14)	(2,098,097.92)	
Group : [S6L6.1C1] Mortgage Payable				
Subgroup : None				
2340.00	BOND	(22,426,000.00)	(22,692,000.00)	(266,000.00)
Subtotal : None		(22,426,000.00)	(22,692,000.00)	
Total [S6L6.1C1]	Mortgage Payable	(22,426,000.00)	(22,692,000.00)	
Group : [S6L6.2C1] Due to Related Parties, Subsidiaries & Affiliates				
Subgroup : None				
2117.00	DUE TO/FROM LAUREL RIDGE REHA	3,437.91	0.00	
2118.00	DUE TO/FROM PRESENTATION REH/	8,314.08	0.00	
2121.00	DUE TO/FROM QUABOAG	(975,361.83)	(980,045.54)	
2135.00	DUE TO/FROM ASCENTRIA	(38,040.00)	0.00	
2142.00	DUE TO/FROM LHS	(1,099,196.58)	(2,000,000.00)	
Subtotal : None		(2,100,846.42)	(2,980,045.54)	
Total [S6L6.2C1]	Due to Related Parties, Subsidiaries	(2,100,846.42)	(2,980,045.54)	
Group : [S6L8B.4C1] Owners Equity Balance-Retained Earnings				
Subgroup : None				
2650.00	RETAINED EARNINGS	(2,395,264.75)	0.00	
Subtotal : None		(2,395,264.75)	0.00	
Total [S6L8B.4C1]	Owners Equity Balance-Retained Ear	(2,395,264.75)	0.00	
Group : [S2L1.1C1] Private Pay				
Subgroup : None				
3021.00	REVENUE PRIVATE	(1,137,310.00)	(617,980.00)	
3021.20	REVENUE PRIVATE REST HOME	(403,465.00)	(82,305.00)	
3801.00	CONT ADJ PRIVATE	(4,140.21)	(1,840.00)	
3801.10	CONT ADJ PRIVATE REST HOME	14,255.38	679.92	
Subtotal : None		(1,530,659.83)	(701,445.08)	
Total [S2L1.1C1]	Private Pay	(1,530,659.83)	(701,445.08)	
Group : [S2L1.2C1] Commerical Managed Care				
Subgroup : None				
3026.15	REVENUE CCA SKILLED	(31,680.00)	(3,360.00)	
3030.00	REVENUE MANAGED CARE SKILLED	(543,820.00)	(265,120.00)	
3812.00	CONT ADJ CCA SKILLED	6,497.75	960.00	
Subtotal : None		(569,002.25)	(267,520.00)	
Total [S2L1.2C1]	Commerical Managed Care	(569,002.25)	(267,520.00)	
Group : [S2L1.4C1] Medicare-Fee-For-Service				
Subgroup : None				
3022.00	REVENUE MEDICARE A	(1,056,040.00)	(424,180.00)	
3802.00	CONT ADJ PART A	(610,554.14)	(286,018.30)	
3802.10	2% MEDICARE REDUCTION	16,217.05	0.00	
3805.10	2% MEDICARE B REDUCTION	875.81	0.00	
Subtotal : None		(1,649,501.28)	(710,198.30)	
Total [S2L1.4C1]	Medicare-Fee-For-Service	(1,649,501.28)	(710,198.30)	

Group : [S2L1.5C1] Medicare Managed Care (Part C)			
Subgroup : None			
3031.00	REVENUE UHP HMO/PPO	(33,940.00)	0.00
3806.00	CONT ADJ UHP	(24,086.00)	0.00
3809.10	CONT ADJ FALLON B	151.82	0.00
Subtotal : None		(57,874.18)	0.00
Total [S2L1.5C1] Medicare Managed Care (Part C)		(57,874.18)	0.00
Group : [S2L1.6C1] MassHealth Fee-for-Service			
Subgroup : None			
3023.00	REVENUE MEDICAID	(4,890,913.89)	(2,686,040.00)
3029.00	REVENUE HOSPICE	(546,900.00)	(152,920.00)
3076.00	REVENUE BEHAVIORAL ADD ON	(54,500.00)	0.00
3803.00	CONT ADJ MEDICAID	2,360,756.51	1,076,184.90
3803.10	CONT ADJ HOSPICE	191,324.85	48,926.24
Subtotal : None		(2,940,232.53)	(1,713,848.86)
Total [S2L1.6C1] MassHealth Fee-for-Service		(2,940,232.53)	(1,713,848.86)
Group : [S2L1.7C1] MassHealth Managed Care			
Subgroup : None			
3026.24	REVENUE MANAGED CARE CUSTOD	(137,080.00)	(18,640.00)
3187.00	REVENUE SUMMIT SUPPORTIVE HO	(339,030.00)	(165,300.00)
3803.15	CONT ADJ MANAGED CARE	(42,894.48)	(11,421.51)
3816.00	CONT ADJ MGD CARE CUSTODIAL	59,115.89	8,893.12
Subtotal : None		(459,888.59)	(186,468.39)
Total [S2L1.7C1] MassHealth Managed Care		(459,888.59)	(186,468.39)
Group : [S2L1.8C1] Senior Care Options			
Subgroup : None			
3026.00	REVENUE NAVICARE SCO	(1,773,220.00)	(861,080.00)
3026.10	REVENUE SUMMIT CUSTODIAL	(2,013,220.00)	(945,480.00)
3026.17	REVENUE CCA SCO CUSTODIAL	(569,580.00)	(139,680.00)
3803.12	CONT ADJ NAVICARE SCO	746,010.83	347,857.71
3803.14	CONT ADJ SUMMIT CUSTODIAL	817,605.60	356,746.26
3812.10	CONT ADJ CCA SCO CUSTODIAL	249,193.67	64,873.70
Subtotal : None		(2,543,209.90)	(1,176,762.33)
Total [S2L1.8C1] Senior Care Options		(2,543,209.90)	(1,176,762.33)
Group : [S2L1.12C1] Medicaid Patient Paid Amount			
Subgroup : None			
3022.6	Medicaid Resource Revenue	(1,174,753.00)	0.00
Subtotal : None		(1,174,753.00)	0.00
Total [S2L1.12C1] Medicaid Patient Paid Amount		(1,174,753.00)	0.00
Group : [S2L1.13C1] DTA & EAEDC			
Subgroup : None			
3023.20	REVENUE MEDICAID SSI	(1,006,100.00)	(469,370.00)
3023.30	REVENUE EAEDC MEDICAID	(1,445,675.00)	(633,145.00)
3803.20	CONT ADJ MEDICAID SSI	170,646.44	77,533.86
3803.30	CONT ADJ EAEDC MEDICAID	223,194.15	78,467.97
Subtotal : None		(2,057,934.41)	(946,513.17)
Total [S2L1.13C1] DTA & EAEDC		(2,057,934.41)	(946,513.17)
Group : [S2L1.14C1] Veterans & Other Public			
Subgroup : None			
3027.00	REVENUE VA	(1,662,600.00)	(677,220.00)
3813.00	CONT ADJUST VA	535,655.32	183,438.32
Subtotal : None		(1,126,944.68)	(493,781.68)
Total [S2L1.14C1] Veterans & Other Public		(1,126,944.68)	(493,781.68)
Group : [S2L1.15C1] Other Payer Revenue			
Subgroup : None			
3029	Other Patient Revenue	(14,833.11)	0.00
Subtotal : None		(14,833.11)	0.00
Total [S2L1.15C1] Other Payer Revenue		(14,833.11)	0.00

Group : [S2L1.1C2] Ancillary-Private Pay			
Subgroup : None			
3725.10	PHARMACY PRIVATE	(8.54)	0.00
Subtotal : None		(8.54)	0.00
Total [S2L1.1C2] Ancillary-Private Pay		(8.54)	0.00

Group : [S2L1.2C2] Ancillary-Commerical Managed Care			
Subgroup : None			
3725.80	PHARMACY MGD CARE	(32,649.02)	(14,313.17)
3726.80	IV THER MGD CARE	(6,805.10)	(219.66)
3730.80	LAB MGD CARE	(8,134.35)	(4,928.76)
3732.80	RADIOLOGY MGD CARE	(2,776.97)	(1,914.79)
3741.80	RESP THER/02 MGD CARE	(491.30)	0.00
3742.80	PHYS THER MGD CARE	(77,271.76)	(31,312.59)
3743.80	OCCUP THER MGD CARE	(78,718.76)	(36,580.71)
3744.80	SPEECH/LANG MGD CARE	(20,628.42)	(4,592.16)
3808.00	CONT ADJ MGD CARE	(2,153.48)	0.00
3808.01	CONT ADJ MGD CARE ANCILLARIES	226,871.51	93,861.84
Subtotal : None		(2,757.65)	0.00
Total [S2L1.2C2] Ancillary-Commerical Managed Care		(2,757.65)	0.00

Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service			
Subgroup : None			
3725.20	PHARMACY PART A	(53,044.37)	(23,143.28)
3725.30	PHARMACY MEDICAID	(8,789.62)	0.00
3726.20	IV THER PART A	(6,258.64)	(2,021.11)
3730.20	LAB PART A	(20,101.48)	(8,622.40)
3730.30	LAB MEDICAID	(80.38)	(68.36)
3732.20	RADIOLOGY PART A	(5,988.72)	(4,702.32)
3732.30	RADIOLOGY MEDICAID	0.00	(11.70)
3741.20	RESP THER/02 PART A	(584.80)	0.00
3742.20	PHYS THER PART A	(93,785.07)	(45,108.73)
3742.30	PHYS THER MEDICAID	(4,017.03)	0.00
3742.50	PHYS THER PART B	(36,683.02)	(23,821.41)
3742.60	PHYS THER MGD CARE PART B	(33,172.17)	(20,709.18)
3743.20	OCCUP THER PART A	(101,495.80)	(54,168.17)
3743.30	OCCUP THER MEDICAID	(6,327.80)	0.00
3743.50	OCCUP THER PART B	(54,927.87)	(36,120.44)
3743.60	OCCUP THER MGD CARE PART B	(41,765.49)	(24,540.58)
3744.20	SPEECH/LANG PART A	(20,837.37)	(13,149.03)
3744.30	SPEECH/LANG MEDICAID	(6,712.29)	0.00
3744.50	SPEECH/LANG PART B	(9,340.11)	(12,219.90)
3744.60	SPEECH/LANG MGD CARE PART B	(12,209.26)	(7,729.71)
3794.20	COMP MED EQUIP PART A	(372.00)	0.00
3802.01	CONT ADJ PART A ANCILLARIES	302,468.25	150,915.04
3805.00	CONT ADJ PART B	3,130.27	12,028.11
3807.00	CONT ADJ MGD CARE PART B	(6,720.16)	(4,984.44)
Subtotal : None		(217,614.93)	(118,177.61)
Total [S2L1.4C2] Ancillary-Medicare Fee-for-Service		(217,614.93)	(118,177.61)

Group : [S2L1.14C2] Ancillary-Veterans Affairs & Other Public			
Subgroup : None			
3725.70	PHARMACY VA	(74,307.81)	(29,134.86)
3726.70	IV THER VA	(280.00)	(440.00)
3730.70	LAB VA	(5,709.81)	(3,327.44)
3732.70	RADIOLOGY VA	(2,339.07)	(802.04)
3741.70	RESP THER/02 VA	(70.80)	0.00
3742.70	PHYS THER VA	(11,155.15)	(1,909.86)
3743.70	OCCUP THER VA	(14,148.17)	(2,381.42)
3744.70	SPEECH THER VA	(2,894.85)	(959.31)
3794.70	COMP MED EQUIP VA	(136.00)	0.00
Subtotal : None		(111,041.66)	(38,954.93)
Total [S2L1.14C2] Ancillary-Veterans Affairs & Other Pu		(111,041.66)	(38,954.93)

Group : [S2L3.2C1] Endowment & Other Non Recoverable Revenue			
Subgroup : None			

3032.00	REVENUE MASS. COVID SICK PAY	(27,093.80)	0.00
3034.00	REVENUE COVID TESTING	(323,400.00)	(198,780.00)
3061.00	REVENUE DONATIONS	(5,985.00)	0.00
3078.00	REVENUE HHS STIMULUS	0.00	(4,566.19)
3079.00	REVENUE MEDICAID STIMULUS	(337,734.15)	0.00
3140.00	GRANT DPH CMP VISITATION AID	(3,000.00)	0.00
9049.00	EQUITY TRANSFER/INCOME	17,535.07	(2,402,728.50)
Subtotal : None		(679,677.88)	(2,606,074.69)
Total [S2L3.2C1]	Endowment & Other Non Recoverable	(679,677.88)	(2,606,074.69)
Group : [S2L3.7C1] Interest Income			
Subgroup : None			
3180.00	REVENUE INTEREST	(32,013.15)	(458.19)
Subtotal : None		(32,013.15)	(458.19)
Total [S2L3.7C1]	Interest Income	(32,013.15)	(458.19)
Group : [S2L3.9C1] Administrative & General Recoverable Income			
Subgroup : None			
3190.00	OTHER INCOME	(655.48)	(87.00)
3190.20	OTHER INCOME 12 GEORGE STREET	(25,000.00)	0.00
Subtotal : None		(25,655.48)	(87.00)
Total [S2L3.9C1]	Administrative & General Recoverable	(25,655.48)	(87.00)
Group : [S2L3.11C1] Variable Recoverable Income			
Subgroup : None			
3147.00	REVENUE TELEPHONE	(7,430.00)	(2,700.00)
3148.00	REVENUE TV	(10,093.33)	(3,890.00)
3153.00	PURCHASE DISCOUNTS	(25,316.10)	(9,736.88)
Subtotal : None		(42,839.43)	(16,326.88)
Total [S2L3.11C1]	Variable Recoverable Income	(42,839.43)	(16,326.88)
Group : [S3L1.1C1] Director of Nurses Salary			
Subgroup : None			
6020.00	SALARY DIRECTOR OR NURSING	141,475.40	61,878.75
Subtotal : None		141,475.40	61,878.75
Total [S3L1.1C1]	Director of Nurses Salary	141,475.40	61,878.75
Group : [S3L1.7C1] Registered Nurses Salaries			
Subgroup : None			
6022.00	SALARIES NSG SUPERVISOR	273,096.84	127,188.61
6030.10	SALARIES RN	385,444.96	96,540.91
Subtotal : None		658,541.80	223,729.52
Total [S3L1.7C1]	Registered Nurses Salaries	658,541.80	223,729.52
Group : [S3L1.11C1] Registered Nurses Purchased Service Tempory Agency Staff			
Subgroup : None			
6035.10	PURCH SERV RN	31,655.55	23,515.02
Subtotal : None		31,655.55	23,515.02
Total [S3L1.11C1]	Registered Nurses Purchased Service	31,655.55	23,515.02
Group : [S3L1.12C1] Licensed Practical Nurses Salary			
Subgroup : None			
6040.10	SALARIES LPN	1,685,261.66	773,062.18
Subtotal : None		1,685,261.66	773,062.18
Total [S3L1.12C1]	Licensed Practical Nurses Salary	1,685,261.66	773,062.18
Group : [S3L1.16C1] Licensed Practical Nurses Purchased Service Tempory Agency Staff			
Subgroup : None			
6045.10	PURCH SERV LPN	218,287.06	15,015.16
Subtotal : None		218,287.06	15,015.16
Total [S3L1.16C1]	Licensed Practical Nurses Purchased Service	218,287.06	15,015.16
Group : [S3L1.17C1] Certified Nurses Aides Salaries			
Subgroup : None			
6050.10	SALARIES CNA	1,905,356.17	695,055.45
6050.20	SALARIES CNA REST HOME	543,449.27	244,100.39

6050.40	SALARIES RCA	13,240.06	11,000.72
6060.00	SALARIES REHAB AIDES	7,648.69	1,297.14
Subtotal : None		2,469,694.19	951,453.70
Total [S3L1.17C1]	Certified Nurses Aides Salaries	2,469,694.19	951,453.70

Group : [S3L1.21C1] Certified Nurses Aides Purchased Service Tempory Agency Staff

Subgroup : None			
6055.10	PURCH SERV CNA	21,592.87	0.00
Subtotal : None		21,592.87	0.00
Total [S3L1.21C1]	Certified Nurses Aides Purchased Se	21,592.87	0.00

Group : [S3L1.23C1] Nursing Education & Training

Subgroup : None			
6502.00	NURSING CONSULTANT	436.88	0.00
Subtotal : None		436.88	0.00
Total [S3L1.23C1]	Nursing Education & Training	436.88	0.00

Group : [S3L2.1C1] Administration Salaries

Subgroup : [S3L2.1C Administrator Salaries			
4110.00	SALARY ADMINISTRATOR	139,769.48	70,183.82
Subtotal [S3L2.1C1A] Administrator Salaries		139,769.48	70,183.82
Total [S3L2.1C1]	Administration Salaries	139,769.48	70,183.82

Group : [S3L2.7C1] Clerical Staff Salaries

Subgroup : None			
4114.00	SALARIES ADMISSIONS	183,203.53	71,763.58
4140.00	SALARIES CLERICAL	307,760.27	152,589.73
4141.00	CONTRA CLERICAL SALARIES	(11,631.04)	0.00
Subtotal : None		479,332.76	224,353.31
Total [S3L2.7C1]	Clerical Staff Salaries	479,332.76	224,353.31

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

Subgroup : None			
4150.00	PAYROLL SERVICES	20,090.31	8,181.96
4151.00	BILLING/COMP SERVICES	83,239.42	43,777.73
Subtotal : None		103,329.73	51,959.69
Total [S3L2.11C1]	Electronic Data Processing, Payroll &	103,329.73	51,959.69

Group : [S3L2.12C1] Office Supplies

Subgroup : None			
4158.00	BANK CHARGES	4,706.90	723.89
4249.00	POSTAGE	5,031.58	2,236.09
4250.00	OFFICE SUPP & EXP	22,800.24	9,436.51
Subtotal : None		32,538.72	12,396.49
Total [S3L2.12C1]	Office Supplies	32,538.72	12,396.49

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

Subgroup : None			
4261.00	TELEPHONE	89,144.30	23,961.92
Subtotal : None		89,144.30	23,961.92
Total [S3L2.13C1]	Telecommunications (e.g. Internet &	89,144.30	23,961.92

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

Subgroup : None			
4280.00	TRAVEL/CONV/MEETINGS	690.29	109.62
4439.00	SEMINARS/INSERVICES	5,251.46	0.00
Subtotal : None		5,941.75	109.62
Total [S3L2.15C1]	Travel, Conventions & Meetings	5,941.75	109.62

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

Subgroup : None			
4295.00	ADVERTISING HELP WANTED	48,641.45	9,653.44
Subtotal : None		48,641.45	9,653.44
Total [S3L2.16C1]	Advertising: Help Wanted	48,641.45	9,653.44

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

Subgroup : None

4301.00	LIC & DUES PT RELATED	7,310.19	2,490.47
Subtotal : None		7,310.19	2,490.47
Total [S3L2.17C1]	Licenses & Dues: Patient Care Related	7,310.19	2,490.47

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

Subgroup : None

4360.00	ACCOUNTING OTHER	37,350.00	18,000.00
Subtotal : None		37,350.00	18,000.00
Total [S3L2.19C1]	Accounting Services (not related to Appeals)	37,350.00	18,000.00

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

Subgroup : None

4420.00	GEN/PROF LIAB INS	74,728.82	41,180.90
Subtotal : None		74,728.82	41,180.90
Total [S3L2.20C1]	Insurance: Malpractice & General Liability	74,728.82	41,180.90

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

Subgroup : None

4251.00	PROF SERVICE	1,727.75	402.75
4259.00	MISCELLANEOUS EXPENSE	2,474.87	2,027.38
4528.10	AMORTIZATION OF GOODWILL	32,897.00	26,492.16
Subtotal : None		37,099.62	28,922.29
Total [S3L2.22C1]	Other A & G Expenses	37,099.62	28,922.29

Group : [S3L2B.1C1] Advertising Marketing

Subgroup : None

4294.00	MARKETING	13,874.62	175.57
4298.00	ADVERTISING PROMOTIONAL	8,657.32	3,638.65
Subtotal : None		22,531.94	3,814.22
Total [S3L2B.1C1]	Advertising Marketing	22,531.94	3,814.22

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

Subgroup : None

4302.00	LIC & DUES NOT PT RELATED	13,337.23	2,008.40
Subtotal : None		13,337.23	2,008.40
Total [S3L2B.2C1]	Licenses & Dues Not Patient Related	13,337.23	2,008.40

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

Subgroup : None

4370.10	LEGAL/GUARDIAN FEES/PT RELATED	1,500.00	825.00
Subtotal : None		1,500.00	825.00
Total [S3L2B.5C1]	Legal: Resident Care	1,500.00	825.00

Group : [S3L2B.6C1] Legal: Other

Subgroup : None

4370.00	LEGAL	9,517.05	5,361.43
Subtotal : None		9,517.05	5,361.43
Total [S3L2B.6C1]	Legal: Other	9,517.05	5,361.43

Group : [S3L2B.8C1] Management Company Fees

Subgroup : None

4160.00	MANAGEMENT FEES	779,484.76	348,567.06
Subtotal : None		779,484.76	348,567.06
Total [S3L2B.8C1]	Management Company Fees	779,484.76	348,567.06

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

Subgroup : None

4257.00	LATE CHARGES	206.97	0.00
4258.00	FINES & PENALTIES	0.00	7,950.00
Subtotal : None		206.97	7,950.00
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including Interest	206.97	7,950.00

Group : [S3L2B.14C1] Bad Debt Expenses

Subgroup : None

8010.00	BAD DEBTS	28,500.00	11,096.77
Subtotal : None		28,500.00	11,096.77
Total [S3L2B.14C1]	Bad Debt Expenses	28,500.00	11,096.77
Group : [S3L2B.15C1] User Fee Assessment			
Subgroup : None			
4161.00	USER FEES MEDICAID	733,165.82	334,508.91
Subtotal : None		733,165.82	334,508.91
Total [S3L2B.15C1]	User Fee Assessment	733,165.82	334,508.91
Group : [S3L3.1C1] Staff Development Coordinator Salaries			
Subgroup : None			
4306.00	SALARIES STAFF DEVELOPMENT	89,588.30	42,780.42
Subtotal : None		89,588.30	42,780.42
Total [S3L3.1C1]	Staff Development Coordinator Salar	89,588.30	42,780.42
Group : [S3L3.5C1] Plant Operations: Salaires			
Subgroup : None			
5105.00	SALARIES PLANT	162,806.98	73,294.26
Subtotal : None		162,806.98	73,294.26
Total [S3L3.5C1]	Plant Operations: Salaires	162,806.98	73,294.26
Group : [S3L3.8C1] Plant Operations: Purchased Service			
Subgroup : None			
5110.00	PURCH SERV PLANT	172,803.38	55,390.67
Subtotal : None		172,803.38	55,390.67
Total [S3L3.8C1]	Plant Operations: Purchased Service	172,803.38	55,390.67
Group : [S3L3.9C1] Plant Operations: Supplies & Expenses			
Subgroup : None			
5115.00	SUPP & EXP PLANT	45,370.16	12,847.12
9025.00	GEORGE STREET EXPENSES	30,381.60	890.62
Subtotal : None		75,751.76	13,737.74
Total [S3L3.9C1]	Plant Operations: Supplies & Expens	75,751.76	13,737.74
Group : [S3L3.10C1] Plant Operatins: Utilities			
Subgroup : None			
5121.00	ELECTRICITY	141,993.21	75,731.20
5122.00	WATER & SEWERAGE	76,689.05	36,064.52
5124.00	GAS	68,930.63	26,100.83
Subtotal : None		287,612.89	137,896.55
Total [S3L3.10C1]	Plant Operatins: Utilities	287,612.89	137,896.55
Group : [S3L3.16C1] Dietician: Purchased Service			
Subgroup : None			
5233.00	PURCH SERV DIETICIAN	40,601.25	20,489.00
Subtotal : None		40,601.25	20,489.00
Total [S3L3.16C1]	Dietician: Purchased Service	40,601.25	20,489.00
Group : [S3L3.18C1] Dietary: Salaries			
Subgroup : None			
5205.00	SALARIES DIETARY	419,245.95	177,180.90
Subtotal : None		419,245.95	177,180.90
Total [S3L3.18C1]	Dietary: Salaries	419,245.95	177,180.90
Group : [S3L3.21C1] Dietary: Food			
Subgroup : None			
5220.00	RAW FOOD	382,187.44	152,702.21
Subtotal : None		382,187.44	152,702.21
Total [S3L3.21C1]	Dietary: Food	382,187.44	152,702.21
Group : [S3L3.23C1] Dietary: Supplies & Expenses			
Subgroup : None			
5235.00	SUPP & EXP DIETARY	56,759.50	20,030.20
Subtotal : None		56,759.50	20,030.20

Total [S3L3.23C1]	Dietary: Supplies & Expenses	56,759.50	20,030.20
Group : [S3L3.24C1] Housekeeping / Laundry: Salaries			
Subgroup : [S3L3.24C1] Housekeeping Salaries			
5410.00	SALARIES HOUSEKEEPING	334,757.67	148,107.43
Subtotal [S3L3.24C1] Housekeeping Salaries		334,757.67	148,107.43
Subgroup : [S3L3.24C1] Laundry Salaries			
5310.00	SALARIES LAUNDRY	121,637.26	53,877.44
Subtotal [S3L3.24C1] Laundry Salaries		121,637.26	53,877.44
Total [S3L3.24C1]	Housekeeping / Laundry: Salaries	456,394.93	201,984.87
Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense			
Subgroup : [S3L3.28C1] Housekeeping Supplies & Expenses			
5420.00	SUPP & EXP HOUSEKEEPING	39,708.14	22,335.98
Subtotal [S3L3.28C1] Housekeeping Supplies & Expenses		39,708.14	22,335.98
Subgroup : [S3L3.28C1] Laundry Supplies & Expense			
5330.00	SUPP & EXP LAUNDRY	10,360.27	3,858.07
Subtotal [S3L3.28C1] Laundry Supplies & Expense		10,360.27	3,858.07
Total [S3L3.28C1]	Housekeeping / Laundry: Supplies & Expense	50,068.41	26,194.05
Group : [S3L3.29C1] Housekeeping / Laundry: Linen & Bedding			
Subgroup : None			
5340.00	LAUNDRY-LINEN & BEDDING	7,417.78	4,213.74
Subtotal : None		7,417.78	4,213.74
Total [S3L3.29C1]	Housekeeping / Laundry: Linen & Bedding	7,417.78	4,213.74
Group : [S3L3.31C1] Quality Assurance (QA) Professional: Salaries			
Subgroup : None			
6025.00	SALARIES QA/PROGRAM DIRECTOR	77,765.33	55,355.12
Subtotal : None		77,765.33	55,355.12
Total [S3L3.31C1]	Quality Assurance (QA) Professional	77,765.33	55,355.12
Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries			
Subgroup : None			
6062.00	SALARY SCHEDULER	48,780.27	21,347.28
6505.00	SALARIES MEDICAL RECORDS	49,254.47	21,883.89
Subtotal : None		98,034.74	43,231.17
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salaries	98,034.74	43,231.17
Group : [S3L3.39C1] Unit Clerks & Medical Records: Purchased Service			
Subgroup : None			
6535.00	MEDICAL RECORDS CONSULT	1,287.00	505.00
Subtotal : None		1,287.00	505.00
Total [S3L3.39C1]	Unit Clerks & Medical Records: Purchased Service	1,287.00	505.00
Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries			
Subgroup : [S3L3.40C1] MMQ Salaries			
6506.00	SALARIES MMQ NURSE	62,241.49	27,303.45
Subtotal [S3L3.40C1] MMQ Salaries		62,241.49	27,303.45
Subgroup : [S3L3.40C1] MDS Salaries			
6026.00	SALARIES MDS/CASE MNGR	166,196.12	67,915.85
Subtotal [S3L3.40C1] MDS Salaries		166,196.12	67,915.85
Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	228,437.61	95,219.30
Group : [S3L3.43C1] MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			
Subgroup : [S3L3.43C1] MDS Purchase Service			
6503.00	MDS/PPS CONSULTANTS	8,000.00	4,000.00
Subtotal [S3L3.43C1] MDS Purchase Service		8,000.00	4,000.00

Total [S3L3.43C1]	MMQ Evaluation Nurse/MDS Coordin	8,000.00	4,000.00
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Group : [S3L3.48C1] Social Service Worker: Salaries

Subgroup : None

6810.00	SALARIES SOCIAL SERVICE	114,486.41	51,697.34
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Subtotal : None		114,486.41	51,697.34
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Total [S3L3.48C1]	Social Service Worker: Salaries	114,486.41	51,697.34
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Group : [S3L3.59C1] Indirect Restorative Therapy: Consultants

Subgroup : None

7842.00	PURCH SVC REHAB CONSULTANT	5,644.00	0.00
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Subtotal : None		5,644.00	0.00
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Total [S3L3.59C1]	Indirect Restorative Therapy: Consul	5,644.00	0.00
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Group : [S3L3.60C1] Direct Restorative Therapy: Salaries

Subgroup : None

7842.39	REHAB MANAGER	108,416.38	45,938.96
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7842.40	CONTRA SALARIES REHAB MNGT	9,449.85	25,800.14
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7842.62	SALARIES PT	65,708.47	52,929.55
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7842.68	PURCHASE SERVICES PT	1,864.50	0.00
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7842.69	CONTRA SALARIES PT	284.77	(1,096.11)
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7842.72	SALARIES PTA	32,000.85	8,023.23
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7843.62	SALARIES OT	165,375.03	58,501.21
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7843.69	CONTRA SALARIES OT	(5,717.99)	(14,366.54)
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7843.72	SALARIES COTA	7,306.30	26,593.63
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7844.62	SALARIES SLP	55,686.06	28,599.73
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7844.69	CONTRA SALARIES SLP	435.00	0.00
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Subtotal : None		440,809.22	230,923.80
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Total [S3L3.60C1]	Direct Restorative Therapy: Salaries	440,809.22	230,923.80
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Group : [S3L3.62C1] Direct Restorative Therapy: Consultants

Subgroup : None

7844.20	SPEECH/LANG PART A	1,570.00	0.00
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7844.30	SPEECH/LANG MEDICAID	97.20	97.26
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Subtotal : None		1,667.20	97.26
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Total [S3L3.62C1]	Direct Restorative Therapy: Consulta	1,667.20	97.26
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Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries

Subgroup : None

7021.00	SALARIES ACTIVITIES	146,241.44	63,636.71
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Subtotal : None		146,241.44	63,636.71
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Total [S3L3.64C1]	Recreational Therapy/Activities: Sala	146,241.44	63,636.71
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Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service

Subgroup : None

5125.00	CABLE TELEVISION	13,696.14	5,800.11
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7022.00	PURCH SERV ACTIVITIES	14,087.50	6,020.00
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Subtotal : None		27,783.64	11,820.11
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Total [S3L3.67C1]	Recreational Therapy/Activities: Purc	27,783.64	11,820.11
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Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses

Subgroup : None

7023.00	SUPP & EXP ACTIVITIES	4,719.73	1,530.35
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Subtotal : None		4,719.73	1,530.35
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Total [S3L3.68C1]	Recreational Therapy/Activities: Sup	4,719.73	1,530.35
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Group : [S3L3.79C1] Variable Other Required Education

Subgroup : None

4252.00	TUITION & EDUCATION	2,900.00	4,400.00
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Subtotal : None		2,900.00	4,400.00
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Total [S3L3.79C1]	Variable Other Required Education	2,900.00	4,400.00
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Group : [S3L3.82C1] Physician Services: Medical Director

Subgroup : None

6511.00	MEDICAL DIRECTOR	26,400.00	12,206.45
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Subtotal : None		26,400.00	12,206.45
Total [S3L3.82C1]	Physician Services: Medical Director	26,400.00	12,206.45

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

Subgroup : None			
6514.00	EMPLOYEE PHYSICALS	4,383.96	3,060.00
Subtotal : None		4,383.96	3,060.00
Total [S3L3.85C1]	Physician Services: Employee Physicals	4,383.96	3,060.00

Group : [S3L3.87C1] Legend Drugs

Subgroup : None			
7825.10	PHARMAY PRIVATE	437.51	0.00
7825.20	PHARMACY PART A	59,211.32	22,248.58
7825.30	PHARMACY MEDICAID	9,945.20	10,015.02
7825.70	PHARMACY VA	74,311.38	29,134.86
7825.80	PHARMACY MGD CARE	33,102.50	14,288.92
7826.10	IV THER PRIVATE	0.00	280.00
7826.20	IV THER PART A	7,224.78	3,282.17
7826.30	IV THER MEDICAID	2,540.22	561.58
7826.70	IV THER VA	383.60	440.00
7826.80	IV THER MGD CARE	6,710.54	179.85
7827.10	MED/SURG PRIVATE	0.00	200.00
7827.20	MED/SURG PART A	623.00	1,051.00
7827.30	MED/SURG MEDICAID	441.00	1,352.00
7827.70	MED/SURG VA	2,246.83	672.00
7827.80	MED/SURG MGD CARE	0.00	160.00
7830.10	LAB PRIVATE	1,824.94	571.37
7830.20	LAB PART A	22,073.06	9,293.76
7830.30	LAB MEDICAID	8,235.81	2,770.45
7830.70	LAB VA	6,543.53	3,542.90
7830.80	LAB MGD CARE	10,470.09	5,906.65
7832.10	RADIOLOGY PRIVATE	0.00	25.00
7832.20	RADIOLOGY PART A	8,989.00	2,459.98
7832.30	RADIOLOGY MEDICAID	83.23	0.00
7832.70	RADIOLOGY VA	2,018.28	1,425.04
7832.80	RADIOLOGY MGD CARE	2,313.72	2,975.32
7841.20	RESP THER/02 PART A	1,725.56	0.00
7841.30	RESP THER/02 MEDICAID	74.25	0.00
7841.70	RESP THER/02 VA	267.00	0.00
7841.78	RESP THER/02 SUPPLIES	17,134.93	11,292.40
7841.80	RESP THER/02 MGD CARE	394.10	391.00
7844.10	SPEECH/LANG PRIVATE	0.00	194.52
7854.20	AMBULANCE PART A	31,883.49	500.00
7854.70	AMBULANCE VA	(400.00)	400.00
7854.80	AMBULANCE MGD CARE	1,752.88	0.00
7873.20	EKG/ECG PART A	114.00	56.00
7873.80	EKG/ECG MGD CARE	58.00	0.00
Subtotal : None		312,733.75	125,670.37
Total [S3L3.87C1]	Legend Drugs	312,733.75	125,670.37

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

Subgroup : None			
4427.00	COVID TESTING	263,914.00	178,200.00
6522.00	SUPP & EXP NURSING	249,253.26	117,289.45
7842.79	PHYS THER SUPPLIES	3,098.22	1,226.59
Subtotal : None		516,265.48	296,716.04
Total [S3L3.89C1]	House Supplies Not Resold	516,265.48	296,716.04

Group : [S3L3.92C1] Pharmacy Consultant

Subgroup : None			
6530.00	PHARMACY CONSULTANT	2,424.00	1,010.00
Subtotal : None		2,424.00	1,010.00
Total [S3L3.92C1]	Pharmacy Consultant	2,424.00	1,010.00

Group : [S3L4.1C1] Depreciaton

Subgroup : [S3L4.1C Building Depreciation

4550.00	DEPREC BUILDING	401,253.10	185,525.63
Subtotal [S3L4.1C1A] Building Depreciation		401,253.10	185,525.63
Subgroup : [S3L4.1C Improvements Depreciation			
4560.00	DEPREC IMPROVEMENTS	1,094.04	0.00
4560.10	DEPREC GEORGE ST IMPROV	1,194.84	0.00
Subtotal [S3L4.1C1B] Improvements Depreciation		2,288.88	0.00
Subgroup : [S3L4.1C Equipment Depreciation			
4570.00	DEPREC EQUIPMENT	103,595.20	51,858.57
4570.10	DEPREC COMP EQUIPMENT	2,224.36	1,318.40
Subtotal [S3L4.1C1C] Equipment Depreciation		105,819.56	53,176.97
Total [S3L4.1C1] Depreciaton		509,361.54	238,702.60
Group : [S3L4.2C1] Long Term Interest Expense SNF-CR			
Subgroup : None			
4522.00	INTEREST EXPENSE	(525,084.45)	525,084.45
4525.00	INTEREST EXPENSE BOND	1,581,176.15	(39,140.93)
4528.00	AMORT MORT ACQ COSTS	10,395.31	5,187.80
Subtotal : None		1,066,487.01	491,131.32
Total [S3L4.2C1] Long Term Interest Expense SNF-CR		1,066,487.01	491,131.32
Group : [S3L4.6C1] Building Insurance Expense-SNF-CR			
Subgroup : None			
4590.00	INSURANCE BLDG & EQUIP	11,826.72	4,641.44
Subtotal : None		11,826.72	4,641.44
Total [S3L4.6C1] Building Insurance Expense-SNF-CR		11,826.72	4,641.44
Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR			
Subgroup : None			
4510.00	REAL ESTATE TAXES	58,467.44	76,161.06
Subtotal : None		58,467.44	76,161.06
Total [S3L4.8C1] Real Estate Tax Expense-SNF-CR		58,467.44	76,161.06
Group : [S3L4.10C1] Personal Property Tax Expense-SNF-CR			
Subgroup : None			
4253.00	PERS PROP TAX	86.68	0.00
Subtotal : None		86.68	0.00
Total [S3L4.10C1] Personal Property Tax Expense-SNF-		86.68	0.00
Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR			
Subgroup : None			
4538.00	LEASE PAYMENTS	9,692.81	4,540.99
Subtotal : None		9,692.81	4,540.99
Total [S3L4.12C1] Other Fixed Cost Expense-SNF-CR		9,692.81	4,540.99
Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
4415.00	GROUP HEALTH INS	347,047.53	182,364.31
4416.00	GROUP DENTAL	449.45	263.91
4417.00	GROUP VISION	(22.22)	(10.40)
4418.00	GROUP LIFE/DISABILITY	2,571.95	2,552.22
Subtotal : None		350,046.71	185,170.04
Total [CLA-53.01] LA-Group Health/Life		350,046.71	185,170.04
Group : [CLA-53.03] LA-Employee Benefits			
Subgroup : None			
4153.00	CORI EXPENSE	9,385.31	1,695.65
4329.00	OTHER EMP BENEFITS	16,720.03	4,862.39
Subtotal : None		26,105.34	6,558.04
Total [CLA-53.03] LA-Employee Benefits		26,105.34	6,558.04
Group : [CLA-53.04] LA-Payroll Taxes			
Subgroup : None			
4400.00	P/R TAXES TOTAL	604,905.71	320,502.06

Subtotal : None		<u>604,905.71</u>	<u>320,502.06</u>
Total [CLA-53.04]	LA-Payroll Taxes	<u>604,905.71</u>	<u>320,502.06</u>
Group : [CLA-53.05] LA-Workers Comp			
Subgroup : None			
4425.00	WORKERS COMP	<u>112,160.08</u>	<u>80,973.11</u>
Subtotal : None		<u>112,160.08</u>	<u>80,973.11</u>
Total [CLA-53.05]	LA-Workers Comp	<u>112,160.08</u>	<u>80,973.11</u>
NET (INCOME) LOSS		<u>0.00</u>	<u>0.00</u>
Sum of Account Groups		0.00	0.00

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