

Client: **A443317 - Emanuel Development Corporation**
Engagement: **MD 2022 - Presentation Rehab & Skilled Care Center**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	CAID PP-1 12/31/2021	IMPORT 12/31/2022	JE Ref #	CAIDJE	CAID CP 12/31/2022
Group : [BS] Balance Sheet						
Subgroup : None						
1010.00	CASH IN BANK OPERATING ACCT	604,171.72	785,673.90		0.00	785,673.90
1020.00	CASH PAYROLL ACCOUNT	15,000.81	194,910.99		0.00	194,910.99
1020.16	PEOPLES UNITED BANK - PPP	23,942.00	0.00		0.00	0.00
1061.00	A/R PRIVATE	61,241.02	80,781.52		0.00	80,781.52
1061.10	A/R PRIV CO-INS	5,928.76	8,094.44		0.00	8,094.44
1062.00	A/R MEDICARE A	316,009.91	439,575.61		0.00	439,575.61
1063.00	A/R MEDICAID	624,905.29	1,022,123.96		0.00	1,022,123.96
1063.10	A/R MEDICAID CO-INS	50,375.79	80,305.96		0.00	80,305.96
1063.11	A/R NAVICARE SCO	0.00	303.58		0.00	303.58
1063.12	A/R UHP SCO	0.00	16,725.24		0.00	16,725.24
1063.14	A/R NEIGHBORHOOD HLTH PLN SKILL	3,850.00	0.00		0.00	0.00
1063.17	A/R CCA SCO CUSTODIAL	121,281.62	166,609.06		0.00	166,609.06
1063.18	A/R NETWORK HEALTH SKILLED	0.00	0.00		0.00	0.00
1063.24	A/R MANAGED CARE CUSTODIAL	2,872.73	75,127.88		0.00	75,127.88
1064.00	A/R MEDICAID PAT PD AMT	23,529.00	27,215.51		0.00	27,215.51
1067.00	A/R VA	124,970.48	191,331.89		0.00	191,331.89
1069.00	A/R HOSPICE	138,945.27	165,543.86		0.00	165,543.86
1070.00	A/R HMO/MANAGED CARE	144,583.51	84,471.76		0.00	84,471.76
1075.00	A/R OTHER CO-INS	32,005.80	43,293.50		0.00	43,293.50
1081.00	A/R MANAGED CARE PART B	28,787.64	34,379.68		0.00	34,379.68
1084.00	A/R MEDICARE B	13,357.22	90,961.26		0.00	90,961.26
1140.00	RESERVE FOR BAD DEBTS	(53,828.99)	(43,307.40)		0.00	(43,307.40)
1170.00	DUE FROM EMPLOYEES	1,398.61	0.00		0.00	0.00
1180.00	OTHER RECEIVABLES	94,513.88	54,024.90		0.00	54,024.90
1200.00	INVENTORY	0.00	29,078.80		0.00	29,078.80
1256.00	REFUNDS CONTRA	1,068.00	1,110.00		0.00	1,110.00
1280.00	PREPAID INSURANCE	11,776.11	14,935.39		0.00	14,935.39
1300.00	OTHER PREPAID EXPENSE	35,594.68	16,209.31		0.00	16,209.31
1511.00	LAND	500,000.00	500,000.00		0.00	500,000.00
1521.00	BUILDING	20,000,000.00	20,000,000.00		0.00	20,000,000.00
1522.00	ACCUM DEPR BUILDING	(1,500,000.04)	(2,000,000.00)		0.00	(2,000,000.00)
1608.00	VEHICLE	45,551.00	45,551.00		0.00	45,551.00
1611.00	BUILDING IMPROVEMENTS	155,417.50	491,713.12		0.00	491,713.12
1612.00	ACCUM DEPR BLDG IMPROV	(12,149.06)	(27,944.47)		0.00	(27,944.47)
1639.00	CONSTRUCTION IN PROGRESS	74,129.66	7,459.23		0.00	7,459.23
1651.00	EQUIPMENT	643,392.71	712,881.43		0.00	712,881.43
1651.60	COMPUTER EQUIPMENT	67,466.24	76,356.90		0.00	76,356.90
1652.00	ACCUM DEPR EQUIPMENT	(171,723.57)	(238,412.16)		0.00	(238,412.16)
1653.00	ACCUM DEPRN COMPUTER EQUIP	(13,076.65)	(26,887.84)		0.00	(26,887.84)
1711.00	SOFTWARE	8,144.73	8,144.73		0.00	8,144.73
1712.00	ACCUM DEPR SOFTWARE	(7,262.10)	(8,018.70)		0.00	(8,018.70)
1716.00	ACCUM DEPR VEHICLE	(2,277.54)	(11,387.70)		0.00	(11,387.70)
1717.00	GOODWILL	0.00	1,800,000.00		0.00	1,800,000.00
1975.00	MORTGAGE ACQUISITION COSTS	328,079.98	289,390.06		0.00	289,390.06
2020.00	ACCOUNTS PAYABLE	(293,972.42)	(1,023,873.96)		0.00	(1,023,873.96)
2022.00	ACCURED PAYROLL	(221,726.04)	(254,251.40)		0.00	(254,251.40)
2026.00	DUE TO/FROM MEDICAID	0.00	0.00		0.00	0.00
2027.00	DUE TO/FROM MEDICARE	(212,718.57)	0.00		0.00	0.00
2030.00	ACCURED EXPENSES	4,493.25	(104,020.95)		0.00	(104,020.95)
2043.00	USER FEE LIAB MEDICAID	(191,573.42)	(218,767.59)		0.00	(218,767.59)
2117.00	DUE TO/FROM LAUREL RIDGE REHAB	(500,000.00)	(641,428.12)		0.00	(641,428.12)
2135.00	DUE TO/FROM ASCENTRIA	0.00	(768,152.00)		0.00	(768,152.00)
2170.00	SHORT TERM A BOND	(401,567.54)	(420,064.85)		0.00	(420,064.85)
2171.00	SHORT TERM B BOND	(234,265.50)	(100,059.59)		0.00	(100,059.59)
2191.00	ACCURED VACATION	(233,922.00)	(144,835.00)		0.00	(144,835.00)
2192.00	ACCURED SICK/PERSONAL	(19,368.00)	(17,876.00)		0.00	(17,876.00)
2214.00	ACCURED PAYROLL TAXES	(36,930.10)	(32,927.55)		0.00	(32,927.55)
2214.10	ACCURED FICA	(153,171.51)	0.00		0.00	0.00
2218.10	403B WITHHOLDINGS	0.00	0.00		0.00	0.00
2270.00	ACCURED INT PAYABLE	(29,877.94)	(67,907.66)		0.00	(67,907.66)
2310.30	1ST MORTGAGE (A BOND)	(14,806,669.14)	(14,378,008.53)		0.00	(14,378,008.53)
2314.00	WORKING CAPITAL LINE	0.00	0.00		0.00	0.00
2320.30	2ND MORTGAGE (B BOND)	(395,439.70)	0.00		0.00	0.00
2330.00	3RD MORTGAGE (C BOND)	0.00	0.00		0.00	0.00
2400.00	FAIR VALUE OF INT SWAP	(1,228,404.30)	513,821.23		0.00	513,821.23
2620.00	CURRENT YR DISTRIB/CONTRIB	812,952.63	0.00		0.00	0.00
2650.00	RETAINED EARNINGS	213,649.89	(5,696,862.79)		0.00	(5,696,862.79)
Subtotal : None		4,613,465.31	1,853,101.44		0.00	1,853,101.44
Total [BS] Balance Sheet		4,613,465.31	1,853,101.44		0.00	1,853,101.44
Group : [PL] Profit & Loss						
Subgroup : None						
3021.00	REVENUE PRIVATE	(1,089,220.00)	(1,456,140.00)		0.00	(1,456,140.00)
3022.00	REVENUE MEDICARE A	(1,977,565.00)	(1,734,585.00)		0.00	(1,734,585.00)
3023.00	REVENUE MEDICAID	(4,491,554.00)	(12,591,967.00)		988,201.00	(11,603,766.00)
3023.x1	MassHealth Mgd Care	(4,102,506.00)	0.00		0.00	0.00
3023.x2	Medicaid Patient Paid Amount	0.00	0.00		(988,201.00)	(988,201.00)
3023.xx	Other Patient Revenue	(539,799.00)	0.00		(12,502.00)	(12,502.00)
3026.00	REVENUE NAVICARE SCO	0.00	(5,820.00)		0.00	(5,820.00)
3026.11	REVENUE UHP SCO	0.00	(29,300.00)		0.00	(29,300.00)
3026.14	REVENUE NEIGHBORHOOD HP SKILL	(8,010.00)	0.00		0.00	0.00
3026.15	REVENUE CCA SKILLED	(107,775.00)	(77,310.00)		0.00	(77,310.00)
3026.17	REVENUE CCA SCO CUSTODIAL	(850,395.00)	(1,002,450.00)		0.00	(1,002,450.00)
3026.24	REVENUE MANAGED CARE CUSTODIAL	(62,860.00)	(204,695.00)		12,502.00	(192,193.00)
3026.xx	Non MA Mgd Medicaid	0.00	0.00		0.00	0.00
3027.00	REVENUE VA	(969,670.00)	(1,235,760.00)		0.00	(1,235,760.00)
3029.00	REVENUE HOSPICE	(539,040.00)	(1,341,770.00)		0.00	(1,341,770.00)
3029.10	HOSPICE NURSING SUPPLY REVENUE	(85.00)	0.00		0.00	0.00
3030.00	REVENUE MANAGED CARE SKILLED	(355,556.00)	(469,490.00)		0.00	(469,490.00)
3030.xx	Medicare Mgd Care (Part C)	(144,364.00)	0.00		0.00	0.00
3032.00	REVENUE MASS. COVID SICK PAY	(4,550.14)	(15,661.13)		0.00	(15,661.13)
3034.00	REVENUE COVID TESTING	(336,790.00)	(293,004.00)		0.00	(293,004.00)
3061.00	REVENUE DONATIONS	(2,000.00)	(300.00)		0.00	(300.00)
3076.00	REVENUE BEHAVIORAL ADD ON	0.00	(103,000.00)		0.00	(103,000.00)
3078.00	REVENUE HHS STIMULUS	(127.03)	(45,366.71)		0.00	(45,366.71)
3079.00	REVENUE MEDICAID STIMULUS	0.00	(375,708.60)		0.00	(375,708.60)
3080.00	REVENUE MEDICAID 10% ADD ON	0.00	0.00		0.00	0.00

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Account	Description	CAID PP-1	IMPORT	JE Ref #	CAIDJE	CAID CP
		12/31/2021	12/31/2022			12/31/2022
3147.00	REVENUE TELEPHONE	(1,575.00)	(1,260.00)		0.00	(1,260.00)
3148.00	REVENUE TV	(2,910.00)	(2,310.00)		0.00	(2,310.00)
3150.00	REVENUE VENDING	0.00	0.00		0.00	0.00
3153.00	PURCHASE DISCOUNTS	(26,784.63)	(26,434.97)		0.00	(26,434.97)
3160.00	BAD DEBT RECOVERY	0.00	0.00		0.00	0.00
3165.00	MEDICARE BAD DEBT RECOVERY	42.98	0.00		0.00	0.00
3170.70	PRIOR YR OTHER INCOME	0.00	3,130.19		0.00	3,130.19
3180.00	REVENUE INTEREST	(11,783.63)	(176.45)		0.00	(176.45)
3189.00	REVENUE DIRECT CARE ADD-ON	0.00	0.00		0.00	0.00
3190.00	OTHER INCOME	(9,667.98)	(7,489.64)		0.00	(7,489.64)
3190.10	OTHER INCOME - VA PHARMACY	(1,277.45)	(35,480.05)		0.00	(35,480.05)
3191.00	ACO BONUS	(12,538.00)	0.00		0.00	0.00
3725.20	PHARMACY PART A	(98,280.75)	(78,089.49)		0.00	(78,089.49)
3725.30	PHARMACY MEDICAID	0.00	(4,068.85)		0.00	(4,068.85)
3725.70	PHARMACY VA	(45,082.14)	(97,674.92)		0.00	(97,674.92)
3725.80	PHARMACY MGD CARE	(31,822.84)	(25,391.93)		0.00	(25,391.93)
3726.20	IV THER PART A	(9,907.65)	(8,308.83)		0.00	(8,308.83)
3726.70	IV THER VA	(640.00)	0.00		0.00	0.00
3726.80	IV THER MGD CARE	(3,317.77)	(1,215.00)		0.00	(1,215.00)
3727.80	MED/SURG MGD CARE	(150.00)	0.00		0.00	0.00
3730.20	LAB PART A	(27,120.32)	(16,837.74)		0.00	(16,837.74)
3730.70	LAB VA	(5,436.38)	(5,629.24)		0.00	(5,629.24)
3730.80	LAB MGD CARE	(7,211.54)	(4,195.23)		0.00	(4,195.23)
3732.20	RADIOLOGY PART A	(6,200.28)	(2,927.00)		0.00	(2,927.00)
3732.30	RADIOLOGY MEDICAID	(115.05)	0.00		0.00	0.00
3732.70	RADIOLOGY VA	(1,429.05)	(1,147.05)		0.00	(1,147.05)
3732.80	RADIOLOGY MGD CARE	(1,658.10)	(763.05)		0.00	(763.05)
3741.20	RESP THER/02 PART A	0.00	(108.90)		0.00	(108.90)
3741.80	RESP THER/02 MGD CARE	(73.26)	0.00		0.00	0.00
3742.10	PHYS THER PRIVATE	0.00	0.00		0.00	0.00
3742.20	PHYS THER PART A	(233,359.03)	(157,220.76)		0.00	(157,220.76)
3742.30	PHYS THER MEDICAID	(7,755.89)	(13,537.84)		0.00	(13,537.84)
3742.50	PHYS THER PART B	(105,989.97)	(155,942.26)		0.00	(155,942.26)
3742.60	PHYS THER MGD CARE PART B	(27,597.55)	(21,644.82)		0.00	(21,644.82)
3742.70	PHYS THER VA	(27,589.94)	(28,746.66)		0.00	(28,746.66)
3742.80	PHYS THER MGD CARE	(84,900.86)	(62,388.34)		0.00	(62,388.34)
3743.20	OCCUP THER PART A	(264,976.33)	(169,823.29)		0.00	(169,823.29)
3743.30	OCCUP THER MEDICAID	(6,802.80)	(17,888.13)		0.00	(17,888.13)
3743.50	OCCUP THER PART B	(102,970.59)	(186,428.93)		0.00	(186,428.93)
3743.60	OCCUP THER MGD CARE PART B	(26,478.66)	(21,571.37)		0.00	(21,571.37)
3743.70	OCCUP THER VA	(30,279.06)	(40,911.18)		0.00	(40,911.18)
3743.80	OCCUP THER MGD CARE	(95,922.45)	(73,632.75)		0.00	(73,632.75)
3744.10	SPEECH/LANG PRIVATE	0.00	0.00		0.00	0.00
3744.20	SPEECH/LANG PART A	(55,786.68)	(45,079.29)		0.00	(45,079.29)
3744.30	SPEECH/LANG MEDICAID	(1,099.26)	(2,252.97)		0.00	(2,252.97)
3744.50	SPEECH/LANG PART B	(33,853.20)	(55,845.00)		0.00	(55,845.00)
3744.60	SPEECH/LANG MGD CARE PART B	(2,641.62)	(9,525.93)		0.00	(9,525.93)
3744.70	SPEECH THER VA	(7,701.39)	(7,553.25)		0.00	(7,553.25)
3744.80	SPEECH/LANG MGD CARE	(15,363.84)	(15,253.29)		0.00	(15,253.29)
3794.20	COMP MED EQUIP PART A	0.00	0.00		0.00	0.00
3794.70	COMP MED EQUIP VA	0.00	0.00		0.00	0.00
3801.00	CONT ADJ PRIVATE	16,900.37	81,887.46		0.00	81,887.46
3802.00	CONT ADJ PART A	(1,263,977.12)	(1,009,220.61)		0.00	(1,009,220.61)
3802.01	CONT ADJ PART A ANCILLARIES	695,559.04	478,395.30		0.00	478,395.30
3802.10	2% MEDICARE REDUCTION	0.00	29,882.34		0.00	29,882.34
3803.00	2% ADJ MEDICAID	4,255,293.58	5,008,101.83		0.00	5,008,101.83
3803.10	CONT ADJ HOSPICE	206,992.28	480,379.13		0.00	480,379.13
3803.12	CONT ADJ NAVICARE SCO	0.00	2,177.04		0.00	2,177.04
3803.13	CONT ADJ UHP SCO	0.00	12,574.76		0.00	12,574.76
3803.15	CONT ADJ MANAGED CARE	0.00	1,068.10		0.00	1,068.10
3803.16	CONT ADJ NEIGHBORHOOD HP SKILL	1,710.00	0.00		0.00	0.00
3805.00	CONT ADJ PART B	5,041.04	36,001.49		0.00	36,001.49
3805.10	2% MEDICARE B REDUCTION	0.00	3,498.37		0.00	3,498.37
3807.00	CONT ADJ MGD CARE PART B	(4.26)	9,776.02		0.00	9,776.02
3808.00	CONT ADJ MGD CARE	58,604.25	65,282.22		0.00	65,282.22
3808.01	CONT ADJ MGD CARE ANCILLARIES	240,270.66	182,014.74		0.00	182,014.74
3809.00	CONT ADJ EVERCARE B	0.00	0.00		0.00	0.00
3809.10	CONT ADJ FALLON B	94.85	0.00		0.00	0.00
3812.00	CONT ADJ CCA SKILLED	18,150.00	11,060.00		0.00	11,060.00
3812.10	CONT ADJ CCA SCO CUSTODIAL	341,549.77	424,875.65		0.00	424,875.65
3813.00	CONT ADJUST VA	297,587.09	434,933.46		0.00	434,933.46
3816.00	CONT ADJ MGD CARE CUSTODIAL	25,440.55	77,686.60		0.00	77,686.60
4110.00	SALARY ADMINISTRATOR	141,390.85	153,129.80		0.00	153,129.80
4112.00	PURCH SERV ACCOUNTING/ADMIN	0.00	17,310.00		0.00	17,310.00
4114.00	SALARIES ADMISSIONS	258,281.21	285,534.73		0.00	285,534.73
4115.00	CONTRA SAL ADMISSIONS	(44,994.00)	(51,835.68)		0.00	(51,835.68)
4140.00	SALARIES CLERICAL	214,861.91	232,311.36		0.00	232,311.36
4141.00	CONTRA CLERICAL SALARIES	0.00	8,307.84		0.00	8,307.84
4142.00	PURCHASE SER CLERICAL SERVICES	0.00	0.00		0.00	0.00
4150.00	PAYROLL SERVICES	18,637.61	21,113.06		0.00	21,113.06
4151.00	BILLING/COMP SERVICES	71,448.81	85,002.97		0.00	85,002.97
4153.00	CORI EXPENSE	7,427.44	3,914.36		0.00	3,914.36
4158.00	BANK CHARGES	1,479.05	3,659.19		0.00	3,659.19
4160.00	MANAGEMENT FEES	704,357.19	817,969.03		0.00	817,969.03
4161.00	USER FEES MEDICAID	693,923.90	859,280.95		0.00	859,280.95
4249.00	POSTAGE	5,989.41	6,584.86		0.00	6,584.86
4250.00	OFFICE SUPP & EXP	22,050.01	21,816.91		0.00	21,816.91
4251.00	PROF SERVICE	5,546.34	11,367.11		0.00	11,367.11
4251.10	PURCH SERV ADMISSIONS	0.00	0.00		0.00	0.00
4252.00	TUITION & EDUCATION	179.00	3,125.00		0.00	3,125.00
4253.00	PERS PROP TAX	98.61	0.00		0.00	0.00
4255.00	DONATIONS	0.00	0.00		0.00	0.00
4257.00	LATE CHARGES	556.80	118.36		0.00	118.36
4258.00	FINES & PENALTIES	4,900.00	125,830.00		0.00	125,830.00
4259.00	MISCELLANEOUS EXPENSE	2,609.40	8,139.46		0.00	8,139.46
4261.00	TELEPHONE	28,996.14	30,232.22		0.00	30,232.22
4280.00	TRAVEL/CONF/MEETINGS	14,025.93	8,323.71		0.00	8,323.71
4281.00	MOTOR VEHICLE EXPENSE	0.00	0.00		0.00	0.00
4294.00	MARKETING	11,010.20	7,699.99		0.00	7,699.99
4295.00	ADVERTISING HELP WANTED	43,262.17	49,536.29		0.00	49,536.29

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4298.00	ADVERTISING PROMOTIONAL	4,072.00	3,980.50		0.00	3,980.50
4301.00	LIC & DUES PT RELATED	5,278.14	7,056.00		0.00	7,056.00
4302.00	LIC & DUES NOT PT RELATED	14,123.40	10,085.61		0.00	10,085.61
4306.00	SALARIES STAFF DEVELOPMENT	98,771.35	67,395.86		0.00	67,395.86
4329.00	OTHER EMP BENEFITS	32,847.76	38,759.35		0.00	38,759.35
4360.00	ACCOUNTING OTHER	38,460.40	35,689.50		0.00	35,689.50
4370.00	LEGAL	28,632.50	16,417.79		0.00	16,417.79
4370.10	LEGAL/GUARDIAN FEES/PT RELATED	13,932.60	19,961.81		0.00	19,961.81
4372.00	LEGAL FILING FEES	0.00	0.00		0.00	0.00
4400.00	PIR TAXES TOTAL	560,129.98	578,015.61		0.00	578,015.61
4400.10	UNEMPLOYMENT CLAIMS	7,595.17	8,101.42		0.00	8,101.42
4415.00	GROUP HEALTH INS	634,215.45	553,833.28		0.00	553,833.28
4416.00	GROUP DENTAL	1,257.42	(33.42)		0.00	(33.42)
4417.00	GROUP VISION	201.97	26.83		0.00	26.83
4418.00	GROUP LIFE/DISABILITY	8,299.37	1,422.09		0.00	1,422.09
4420.00	GEN/PROF LIAB INS	77,789.55	105,757.48		0.00	105,757.48
4425.00	WORKERS COMP	136,071.40	131,203.80		0.00	131,203.80
4427.00	COVID TESTING	323,885.00	154,260.00		0.00	154,260.00
4439.00	SEMINARS/INSERVICES	10.00	0.00		0.00	0.00
4439.01	Education	0.00	0.00		0.00	0.00
4510.00	REAL ESTATE TAXES	0.00	0.00		0.00	0.00
4520.10	INTEREST EXPENSE BANK A BOND	674,162.22	698,180.76		0.00	698,180.76
4521.10	INTEREST EXPENSE BANK B BOND	36,844.02	16,443.60		0.00	16,443.60
4523.10	INTEREST EXPENSE SELLER C BOND	0.00	0.00		0.00	0.00
4528.00	AMORT MORT ACQ COSTS	38,689.92	38,689.92		0.00	38,689.92
4528.10	AMORTIZATION OF GOODWILL	300,000.00	300,000.00		0.00	300,000.00
4529.00	INTEREST LINE OF CREDIT	0.00	0.00		0.00	0.00
4531.00	INTEREST PPP LOAN	8,020.93	0.00		0.00	0.00
4538.00	LEASE PAYMENTS	7,695.00	8,064.00		0.00	8,064.00
4550.00	DEPREC BUILDING	500,000.04	499,999.96		0.00	499,999.96
4560.00	DEPREC IMPROVEMENTS	7,329.18	15,795.41		0.00	15,795.41
4570.00	DEPREC EQUIPMENT	62,339.71	66,688.59		0.00	66,688.59
4570.10	DEPREC COMP EQUIPMENT	10,676.34	13,811.19		0.00	13,811.19
4575.00	DEPREC SOFTWARE	2,715.04	756.60		0.00	756.60
4577.00	DEPRECIATION VEHICLE	2,277.54	9,110.16		0.00	9,110.16
4590.00	INSURANCE BLDG & EQUIP	18,832.75	20,156.73		0.00	20,156.73
5105.00	SALARIES PLANT	130,730.87	158,417.67		0.00	158,417.67
5108.00	CONTRA SAL MAINT	(31,200.00)	(26,402.00)		0.00	(26,402.00)
5110.00	PURCH SERV PLANT	152,192.90	176,508.88		0.00	176,508.88
5115.00	SUPP & EXP PLANT	37,373.74	36,492.38		0.00	36,492.38
5121.00	ELECTRICITY	138,927.05	148,198.14		0.00	148,198.14
5122.00	WATER & SEWERAGE	67,977.23	74,078.45		0.00	74,078.45
5124.00	GAS	15,181.99	23,669.71		0.00	23,669.71
5205.00	CABLE TELEVISION	17,496.76	17,526.03		0.00	17,526.03
5205.00	SALARIES DIETARY	373,191.88	407,303.57		0.00	407,303.57
5220.00	RAW FOOD	246,875.44	300,681.23		0.00	300,681.23
5232.00	CONTRA SALARY DIETICIAN	57,851.94	64,755.72		0.00	64,755.72
5233.00	PURCH SERV DIETICIAN	660.00	1,863.00		0.00	1,863.00
5235.00	SUPP & EXP DIETARY	32,799.21	42,189.44		0.00	42,189.44
5310.00	SALARIES LAUNDRY	108,332.78	118,648.62		0.00	118,648.62
5330.00	SUPP & EXP LAUNDRY	8,640.00	7,200.00		0.00	7,200.00
5340.00	LAUNDRY-LINEN & BEDDING	5,628.30	6,564.89		0.00	6,564.89
5410.00	SALARIES HOUSEKEEPING	261,391.83	281,308.73		0.00	281,308.73
5411.00	CONTRA SALARIES HOUSEKEEPING	0.00	0.00		0.00	0.00
5415.00	PURCH SERV HOUSEKEEPING	0.00	0.00		0.00	0.00
5420.00	SUPP & EXP HOUSEKEEPING	28,769.07	31,481.07		0.00	31,481.07
6020.00	SALARY DIRECTOR OR NURSING	196,312.79	150,088.70		0.00	150,088.70
6021.00	CONTRA SALARY DON	(80,994.00)	0.00		0.00	0.00
6022.00	SALARIES NSG SUPERVISOR	274,090.40	236,021.38		0.00	236,021.38
6025.00	SALARIES QA/PROGRAM DIRECTOR	52,622.67	104,547.04		0.00	104,547.04
6025.10	CONTRA SALARY QA/PROGRAM DIR	2,507.52	0.00		0.00	0.00
6026.00	SALARIES MDS/CASE MNGR	171,394.68	191,932.16		0.00	191,932.16
6026.10	CONTRA SALARIES MDS/CASE MGR	465.60	(2,763.60)		0.00	(2,763.60)
6030.10	SALARIES RN	642,055.54	371,409.49		0.00	371,409.49
6035.10	PURCH SERV RN	0.00	377,957.45		0.00	377,957.45
6040.10	SALARIES LPN	1,524,569.79	1,779,530.19		0.00	1,779,530.19
6045.10	PURCH SERV LPN	0.00	334,382.96		0.00	334,382.96
6050.10	SALARIES CNA	1,652,417.86	2,012,764.40		0.00	2,012,764.40
6055.10	PURCH SERV CNA	0.00	402,364.65		0.00	402,364.65
6060.00	SALARIES REHAB AIDES	13,464.47	30,201.10		0.00	30,201.10
6061.00	SALARY SUPPLY CLERK	7,283.52	9,463.52		0.00	9,463.52
6062.00	SALARY SCHEDULER	62,060.71	52,659.06		0.00	52,659.06
6065.00	PURCHASE SERVICE SCHEDULER	7,296.80	0.00		0.00	0.00
6502.00	NURSING CONSULTANT	131,700.41	75,364.02		0.00	75,364.02
6503.00	MDS/PPS CONSULTANTS	12,000.00	8,000.00		0.00	8,000.00
6504.00	CONTRA SALARIES REHAB AIDE	0.00	0.00		0.00	0.00
6505.00	SALARIES MEDICAL RECORDS	58,317.87	60,973.09		0.00	60,973.09
6506.00	SALARIES MMQ NURSE	84,247.98	61,922.41		0.00	61,922.41
6506.10	MMQ CONTRA SALARY	(38,953.20)	(12,446.40)		0.00	(12,446.40)
6511.00	MEDICAL DIRECTOR	0.00	0.00		0.00	0.00
6512.00	SUB-ACUTE MEDICAL DIRECTOR	48,000.00	48,000.00		0.00	48,000.00
6514.00	EMPLOYEE PHYSICALS	7,606.00	3,508.00		0.00	3,508.00
6522.00	SUPP & EXP NURSING	247,098.68	253,361.18		0.00	253,361.18
6530.00	PHARMACY CONSULTANT	2,928.00	2,928.00		0.00	2,928.00
6535.00	MEDICAL RECORDS CONSULT	1,342.00	1,464.00		0.00	1,464.00
6810.00	SALARIES SOCIAL SERVICE	37,436.05	16,367.52		0.00	16,367.52
6811.00	CONTRA SAL SOCIAL SERVICE	(23,577.60)	0.00		0.00	0.00
6830.00	PURCH SERV SOCIAL SERVICE	100,377.55	120,380.00		0.00	120,380.00
7021.00	SALARIES ACTIVITIES	139,739.20	138,470.26		0.00	138,470.26
7022.00	PURCH SERV ACTIVITIES	2,835.00	4,275.02		0.00	4,275.02
7023.00	SUPP & EXP ACTIVITIES	1,492.08	725.39		0.00	725.39
7424.00	Admin Group Health	0.00	0.00		0.00	0.00
7624.00	Admin other benefits	0.00	0.00		0.00	0.00
7724.00	Admin P/R Taxes	0.00	0.00		0.00	0.00
7824.00	Admin workers comp	0.00	0.00		0.00	0.00
7825.10	PHARMACY PRIVATE	29.46	618.54		0.00	618.54
7825.20	PHARMACY PART A	95,600.28	81,476.00		0.00	81,476.00
7825.30	PHARMACY MEDICAID	10,237.60	24,599.62		0.00	24,599.62
7825.70	PHARMACY VA	44,716.60	110,033.95		0.00	110,033.95
7825.80	PHARMACY MGD CARE	27,736.17	25,691.32		0.00	25,691.32

Client: **A443317 - Emanuel Development Corporation**
Engagement: **MD 2022 - Presentation Rehab & Skilled Care Center**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	CAID PP-1	IMPORT	JE Ref #	CAIDJE	CAID CP
		12/31/2021	12/31/2022			12/31/2022
7826.10	IV THER PRIVATE	0.00	0.00		0.00	0.00
7826.20	IV THER PART A	15,713.87	18,069.69		0.00	18,069.69
7826.30	IV THER MEDICAID	1,550.68	2,719.95		0.00	2,719.95
7826.70	IV THER MGD CARE	1,020.50	193.26		0.00	193.26
7826.80	IV THER MGD CARE	9,649.50	1,608.90		0.00	1,608.90
7827.10	MED/SURG PRIVATE	0.00	128.14		0.00	128.14
7827.20	MED/SURG PART A	1,899.70	704.20		0.00	704.20
7827.30	MED/SURG MEDICAID	142.46	576.38		0.00	576.38
7827.70	MED/SURG VA	2,967.14	5,184.46		0.00	5,184.46
7827.80	MED/SURG MGD CARE	0.00	1,463.06		0.00	1,463.06
7827.90	LAB PRIVATE	163.86	374.83		0.00	374.83
7830.10	LAB PART A	28,326.57	17,839.20		0.00	17,839.20
7830.20	LAB MEDICAID	3,464.24	4,574.65		0.00	4,574.65
7830.30	LAB VA	5,646.38	5,721.72		0.00	5,721.72
7830.80	LAB MGD CARE	7,631.54	4,133.88		0.00	4,133.88
7832.10	RADIOLOGY PRIVATE	70.00	0.00		0.00	0.00
7832.20	RADIOLOGY PART A	7,312.88	3,400.32		0.00	3,400.32
7832.30	RADIOLOGY MEDICAID	71.70	742.64		0.00	742.64
7832.70	RADIOLOGY VA	1,296.05	1,112.05		0.00	1,112.05
7832.80	RADIOLOGY MGD CARE	1,238.10	691.05		0.00	691.05
7841.20	RESP THER/02 PART A	507.50	0.00		0.00	0.00
7841.30	RESP THER/02 MEDICAID	213.00	162.30		0.00	162.30
7841.70	RESP THER/02 VA	0.00	0.00		0.00	0.00
7841.78	RESP THER/02 SUPPLIES	26,578.52	23,029.59		0.00	23,029.59
7842.00	PURCH SVC REHAB CONSULTANT	0.00	6,086.00		0.00	6,086.00
7842.10	PHYS THER PRIVATE	0.00	0.00		0.00	0.00
7842.20	PHYS THER PART A	0.00	0.00		0.00	0.00
7842.30	PHYS THER MEDICAID	0.00	0.00		0.00	0.00
7842.38	REHAB MANAGER	180,070.20	94,295.72		0.00	94,295.72
7842.40	CONTRA SALARIES REHAB MNGT	(54,749.26)	9,228.45		0.00	9,228.45
7842.50	PHYS THER PART B	0.00	0.00		0.00	0.00
7842.62	SALARIES PT	113,001.34	59,622.21		0.00	59,622.21
7842.68	PURCHASE SERVICES PT	10,120.00	81,110.00		0.00	81,110.00
7842.69	CONTRA SALARIES PT	1,816.70	11,141.78		0.00	11,141.78
7842.70	CONTRA SALARIES PTA	6,598.42	0.00		0.00	0.00
7842.71	PURCHASE SERVICES PTA	840.05	570.00		0.00	570.00
7842.72	SALARIES PTA	74,973.65	86,084.46		0.00	86,084.46
7842.79	PHYS THER SUPPLIES	6,728.81	6,294.29		0.00	6,294.29
7842.80	PHYS THER MGD CARE	0.00	0.00		0.00	0.00
7843.00	OCCUP THER INDIRECT	0.00	0.00		0.00	0.00
7843.10	OCCUP THER PRIVATE	0.00	0.00		0.00	0.00
7843.20	OCCUP THER PART A	0.00	0.00		0.00	0.00
7843.30	OCCUP THER MEDICAID	0.00	0.00		0.00	0.00
7843.50	OCCUP THER PART B	0.00	0.00		0.00	0.00
7843.62	SALARIES OT	113,962.00	114,721.57		0.00	114,721.57
7843.68	PURCHASE SERVICES OT	0.00	3,910.50		0.00	3,910.50
7843.69	CONTRA SALARIES OT	19,457.95	(17,786.57)		0.00	(17,786.57)
7843.70	CONTRA SALARIES COTA	3,819.04	0.00		0.00	0.00
7843.71	PURCHASE SERVICES COTA	0.00	0.00		0.00	0.00
7843.72	SALARIES COTA	66,749.79	71,120.39		0.00	71,120.39
7843.79	OCCUP THER SUPPLIES	0.00	0.00		0.00	0.00
7843.80	OCCUP THER MGD CARE	0.00	0.00		0.00	0.00
7844.00	SPEECH THER INDIRECT	0.00	0.00		0.00	0.00
7844.10	SPEECH/LANG PRIVATE	0.00	104.56		0.00	104.56
7844.20	SPEECH/LANG PART A	884.58	994.12		0.00	994.12
7844.22	SPEECH/LANG EVERCARE A	0.00	0.00		0.00	0.00
7844.30	SPEECH/LANG MEDICAID	0.00	522.80		0.00	522.80
7844.50	SPEECH/LANG PART B	0.00	0.00		0.00	0.00
7844.62	SALARIES SLP	28,457.72	67,581.36		0.00	67,581.36
7844.68	PURCHASE SERVICES SLP	15,417.51	3,363.80		0.00	3,363.80
7844.69	CONTRA SALARIES SLP	19,389.57	(4,999.20)		0.00	(4,999.20)
7844.70	SPEECH/LANG VA	0.00	0.00		0.00	0.00
7844.80	SPEECH/LANG MGD CARE	0.00	0.00		0.00	0.00
7854.20	AMBULANCE PART A	33,661.55	22,688.27		0.00	22,688.27
7854.30	AMBULANCE MEDICAID	0.00	11,866.71		0.00	11,866.71
7854.70	AMBULANCE VA	2,449.16	550.40		0.00	550.40
7854.80	AMBULANCE MGD CARE	555.34	2,501.68		0.00	2,501.68
7894.10	COMP MED EQUIP PRIVATE	460.53	160.00		0.00	160.00
7894.20	COMP MED EQUIP PART A	8,313.40	7,336.97		0.00	7,336.97
7894.30	COMP MED EQUIP MEDICAID	6,776.28	2,082.00		0.00	2,082.00
7894.70	COMP MED EQUIP VA	23,603.15	117.00		0.00	117.00
7894.80	COMP MED EQUIP MGD CARE	1,564.83	729.00		0.00	729.00
8010.00	BAD DEBTS	25,000.00	101,000.00		0.00	101,000.00
8050.00	PRIOR YEAR ADJUSTMENTS	(832.42)	32,415.40		0.00	32,415.40
9049.00	EQUITY TRANSFER/INCOME	(3,298,756.45)	0.00		0.00	0.00
9050.00	CHANGE FAIR VAL INT RATE SWAP	(834,945.58)	(1,742,225.53)		0.00	(1,742,225.53)
9051.00	FORGIVENESS OF DEBT	0.00	0.00		0.00	0.00
9052.00	PPP LOAN FORGIVENESS	(1,292,072.93)	0.00		0.00	0.00
Subtotal : None		(3,688,336.31)	(1,853,101.44)		0.00	(1,853,101.44)
Total [PL] Profit & Loss		(3,688,336.31)	(1,853,101.44)		0.00	(1,853,101.44)
Sum of Account Groups		0.00	0.00		0.00	0.00
Net (Income) Loss		0.00	0.00		0.00	0.00

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Client: **A443317 - Emanuel Development Corporation**
Engagement: **MD 2022 - Presentation Rehab & Skilled Care Center**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - SNF-CR Groupings**

Account	Description	CAID CP 12/31/2022	CAID PP-1 12/31/2021
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
1010.00	CASH IN BANK OPERATING ACCT	785,673.90	604,171.72
1020.00	CASH PAYROLL ACCOUNT	194,910.99	15,000.81
1020.16	PEOPLES UNITED BANK - PPP	0.00	23,942.00
Subtotal : None		980,584.89	643,114.53
Total [S6L1.1C1]	Cash and Cash Equivalents	980,584.89	643,114.53
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C A/ R Self-Pay Patients (Private)]			
1061.00	A/R PRIVATE	80,781.52	61,241.02
1061.10	A/R PRIV CO-INS	8,094.44	5,928.76
Subtotal [S6L1.5C1A]A/ R Self-Pay Patients (Private)		88,875.96	67,169.78
Subgroup : [S6L1.5C A/R Managed Care Patients (Private)]			
1063.24	A/R MANAGED CARE CUSTODIAL	75,127.88	2,872.73
1070.00	A/R HMO/MANAGED CARE	84,471.76	144,583.51
1075.00	A/R OTHER CO-INS	43,283.50	32,005.80
1081.00	A/R MANAGED CARE PART B	34,379.68	28,787.64
Subtotal [S6L1.5C1B]A/R Managed Care Patients (Private)		237,262.82	208,249.68
Subgroup : [S6L1.5C A/r Medicare Non Managed Care]			
1062.00	A/R MEDICARE A	439,575.61	316,009.91
1084.00	A/R MEDICARE B	90,961.26	13,357.22
Subtotal [S6L1.5C1D]A/r Medicare Non Managed Care		530,536.87	329,367.13
Subgroup : [S6L1.5C A/R Mass Medicaid Non Managed Care]			
1063.00	A/R MEDICAID	1,022,123.96	624,905.29
1063.10	A/R MEDICAID CO-INS	80,305.96	50,375.79
1064.00	A/R MEDICAID PAT PD AMT	27,215.51	23,529.00
Subtotal [S6L1.5C1F]A/R Mass Medicaid Non Managed Care		1,129,645.43	698,810.08
Subgroup : [S6L1.5C A/R Mass Medicaid Managed Care]			
1063.11	A/R NAVICARE SCO	303.58	0.00
1063.14	A/R NEIGHBORHOOD HLTH PLN SKILL	0.00	3,850.00
1063.17	A/R CCA SCO CUSTODIAL	166,609.06	121,281.62
Subtotal [S6L1.5C1G]A/R Mass Medicaid Managed Care		166,912.64	125,131.62
Subgroup : [S6L1.5C A/R Mass Senior Care Organization]			
1063.12	A/R UHP SCO	16,725.24	0.00
Subtotal [S6L1.5C1H]A/R Mass Senior Care Organization		16,725.24	0.00
Subgroup : [S6L1.5C A/R Other Public Patients]			
1067.00	A/R VA	191,331.89	124,970.48
1069.00	A/R HOSPICE	165,543.86	138,945.27
Subtotal [S6L1.5C1L]A/R Other Public Patients		356,875.75	263,915.75
Total [S6L1.5C1]	Payer Accounts Receivable	2,526,834.71	1,692,644.04
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
1140.00	RESERVE FOR BAD DEBTS	(43,307.40)	(53,828.99)
Subtotal : None		(43,307.40)	(53,828.99)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(43,307.40)	(53,828.99)
Group : [S6L1.7C1]	Receivable from Officers/Owners/Employees		
Subgroup : [S6L1.7C Due from Employees]			
1170.00	DUE FROM EMPLOYEES	0.00	1,398.61
Subtotal [S6L1.7C1A]Due from Employees		0.00	1,398.61
Total [S6L1.7C1]	Receivable from Officers/Owners/Employees	0.00	1,398.61
Group : [S6L1.10C1]	Supply Inventory		
Subgroup : None			
1200.00	INVENTORY	29,078.80	0.00
Subtotal : None		29,078.80	0.00
Total [S6L1.10C1]	Supply Inventory	29,078.80	0.00
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			
1180.00	OTHER RECEIVABLES	54,024.90	94,513.88
1256.00	REFUNDS CONTRA	1,110.00	1,068.00
Subtotal : None		55,134.90	95,581.88
Total [S6L1.11C1]	Other Receivables	55,134.90	95,581.88

Group : [S6L1.13C1] Prepaid Insurance			
Subgroup : None			
1280.00	PREPAID INSURANCE	14,935.39	11,776.11
Subtotal : None		14,935.39	11,776.11
Total [S6L1.13C1] Prepaid Insurance		14,935.39	11,776.11
Group : [S6L1.15C1] Other Prepaid Expenses			
Subgroup : None			
1300.00	OTHER PREPAID EXPENSE	16,209.31	35,594.68
Subtotal : None		16,209.31	35,594.68
Total [S6L1.15C1] Other Prepaid Expenses		16,209.31	35,594.68
Group : [S6L2.1C1] Land			
Subgroup : None			
1511.00	LAND	500,000.00	500,000.00
Subtotal : None		500,000.00	500,000.00
Total [S6L2.1C1] Land		500,000.00	500,000.00
Group : [S6L2.2C1] Building			
Subgroup : [S6L2.2C Building Costs			
1521.00	BUILDING	20,000,000.00	20,000,000.00
Subtotal [S6L2.2C1A] Building Costs		20,000,000.00	20,000,000.00
Subgroup : [S6L2.2C A/D Building			
1522.00	ACCUM DEPR BLDG IMPROV	(2,000,000.00)	(1,500,000.04)
Subtotal [S6L2.2C1B] A/D Building		(2,000,000.00)	(1,500,000.04)
Total [S6L2.2C1] Building		18,000,000.00	18,499,999.96
Group : [S6L2.3C1] Improvements - Cost			
Subgroup : [S6L2.3C Building Improvements			
1611.00	BUILDING IMPROVEMENTS	491,713.12	155,417.50
Subtotal [S6L2.3C1A] Building Improvements		491,713.12	155,417.50
Subgroup : [S6L2.3C A/D Building Improvements			
1612.00	ACCUM DEPR BLDG IMPROV	(27,944.47)	(12,149.06)
Subtotal [S6L2.3C1D] A/D Building Improvements		(27,944.47)	(12,149.06)
Total [S6L2.3C1] Improvements - Cost		463,768.65	143,268.44
Group : [S6L2.4C1] Equipment			
Subgroup : [S6L2.4C Equipment Cost			
1651.00	EQUIPMENT	712,881.43	643,392.71
1651.60	COMPUTER EQUIPMENT	76,356.90	67,468.24
Subtotal [S6L2.4C1A] Equipment Cost		789,238.33	710,860.95
Subgroup : [S6L2.4C A/D Equipment			
1652.00	ACCUM DEPR EQUIPMENT	(238,412.16)	(171,723.57)
1653.00	ACCUM DEPRN COMPUTER EQUIP	(26,887.84)	(13,076.65)
Subtotal [S6L2.4C1b] A/D Equipment		(265,300.00)	(184,800.22)
Total [S6L2.4C1] Equipment		523,938.33	526,060.73
Group : [S6L2.5C1] Software/Limited Life Assets			
Subgroup : [S6L2.5C Software Cost			
1711.00	SOFTWARE	8,144.73	8,144.73
Subtotal [S6L2.5C1A] Software Cost		8,144.73	8,144.73
Subgroup : [S6L2.5C A/D Software			
1712.00	ACCUM DEPR SOFTWARE	(8,018.70)	(7,262.10)
Subtotal [S6L2.5C1B] A/D Software		(8,018.70)	(7,262.10)
Total [S6L2.5C1] Software/Limited Life Assets		126.03	882.63
Group : [S6L2.6C1] Motor Vehicle - Cost			
Subgroup : [S6L2.6C Motor Vehicle Cost			
1608.00	VEHICLE	45,551.00	45,551.00
Subtotal [S6L2.6C1A] Motor Vehicle Cost		45,551.00	45,551.00
Subgroup : [S6L2.6C A/D Motor Vehicles			
1716.00	ACCUM DEPR VEHICLE	(11,387.70)	(2,277.54)
Subtotal [S6L2.6C1B] A/D Motor Vehicles		(11,387.70)	(2,277.54)
Total [S6L2.6C1] Motor Vehicle - Cost		34,163.30	43,273.46
Group : [S6L3.3C1] Other Deferred Charges and Non Current Assets			
Subgroup : [S6L3.3C Purchased Goodwill			
1717.00	GOODWILL	1,800,000.00	0.00
Subtotal [S6L3.3C1B] Purchased Goodwill		1,800,000.00	0.00
Total [S6L3.3C1] Other Deferred Charges and Non Current Assets		1,800,000.00	0.00

Group : [S6L3.4C1] Construction in Progress						
Subgroup : None						
1639.00	CONSTRUCTION IN PROGRESS	7,459.23	74,129.66			
Subtotal : None		7,459.23	74,129.66			
Total [S6L3.4C1]	Construction in Progress	7,459.23	74,129.66			
Group : [S6L3.5C1] Mortgage Acquisition Costs						
Subgroup : None						
1975.00	MORTGAGE ACQUISITION COSTS	289,390.06	328,079.98			
Subtotal : None		289,390.06	328,079.98			
Total [S6L3.5C1]	Mortgage Acquisition Costs	289,390.06	328,079.98			
Group : [S6L5.1C1] Trade Payable						
Subgroup : None						
2020.00	ACCOUNTS PAYABLE	(1,023,873.96)	(293,972.42)			
Subtotal : None		(1,023,873.96)	(293,972.42)			
Total [S6L5.1C1]	Trade Payable	(1,023,873.96)	(293,972.42)			
Group : [S6L5.2C1] Accrued Expenses						
Subgroup : None						
2030.00	ACCRUED EXPENSES	(104,020.95)	4,493.25			
2043.00	USER FEE LIAB MEDICAID	(218,767.59)	(191,573.42)			
Subtotal : None		(322,788.54)	(187,080.17)			
Total [S6L5.2C1]	Accrued Expenses	(322,788.54)	(187,080.17)			
Group : [S6L5.3C1] Due to Insurance Payers						
Subgroup : [S6L5.3C] Due Medicare Actual						
2027.00	DUE TO/FROM MEDICARE	0.00	(212,718.57)			
Subtotal [S6L5.3C1D] Due Medicare Actual		0.00	(212,718.57)			
Total [S6L5.3C1]	Due to Insurance Payers	0.00	(212,718.57)			
Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities						
Subgroup : [S6L5.7C] Accrued Salaries						
2022.00	ACCRUED PAYROLL	(254,251.40)	(221,726.04)			
2191.00	ACCRUED VACATION	(144,835.00)	(233,922.00)			
2192.00	ACCRUED SICK/PERSONAL	(17,876.00)	(19,368.00)			
Subtotal [S6L5.7C1A] Accrued Salaries		(416,962.40)	(475,016.04)			
Subgroup : [S6L5.7C] Accrued Payroll Taxes Payable						
2214.00	ACCRUED PAYROLL TAXES	(32,927.55)	(36,930.10)			
2214.10	ACCRUED FICA	0.00	(153,171.51)			
Subtotal [S6L5.7C1C] Accrued Payroll Taxes Payable		(32,927.55)	(190,101.61)			
Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	(449,889.95)	(665,117.65)			
Group : [S6L5.9C1] Accrued Interest Payable						
Subgroup : None						
2270.00	ACCRUED INT PAYABLE	(67,907.66)	(29,877.94)			
Subtotal : None		(67,907.66)	(29,877.94)			
Total [S6L5.9C1]	Accrued Interest Payable	(67,907.66)	(29,877.94)			
Group : [S6L5.10C1] Other Current Liabilities						
Subgroup : None						
2400.00	FAIR VALUE OF INT SWAP	513,821.23	(1,228,404.30)			
Subtotal : None		513,821.23	(1,228,404.30)			
Total [S6L5.10C1]	Other Current Liabilities	513,821.23	(1,228,404.30)			
Group : [S6L6.1C1] Mortgage Payable						
Subgroup : None						
2170.00	SHORT TERM A BOND	(420,064.85)	(401,567.54)	(14,798,073.38)	(15,208,236.68)	(410,163.30)
2171.00	SHORT TERM B BOND	(100,059.59)	(234,265.50)			
2310.30	1ST MORTGAGE (A BOND)	(14,378,008.53)	(14,806,669.14)			
2320.30	2ND MORTGAGE (B BOND)	0.00	(395,439.70)	(100,059.59)	(629,705.20)	(529,645.61)
Subtotal : None		(14,898,132.97)	(15,837,941.88)			
Total [S6L6.1C1]	Mortgage Payable	(14,898,132.97)	(15,837,941.88)			
Group : [S6L6.2C1] Due to Related Parties, Subsidiaries & Affiliates						
Subgroup : None						
2117.00	DUE TO/FROM LAUREL RIDGE REHAB	(641,428.12)	(500,000.00)			
2135.00	DUE TO/FROM ASCENTRIA	(768,152.00)	0.00			
Subtotal : None		(1,409,580.12)	(500,000.00)			
Total [S6L6.2C1]	Due to Related Parties, Subsidiaries & Affiliates	(1,409,580.12)	(500,000.00)			
Group : [S6L8B.4C1] Owners Equity Balance-Retained Earnings						
Subgroup : None						
2620.00	CURRENT YR DISTRUB/CONTRIB	0.00	812,952.63			
2650.00	RETAINED EARNINGS	(5,686,862.79)	213,649.89			
Subtotal : None		(5,686,862.79)	1,026,602.52			
Total [S6L8B.4C1]	Owners Equity Balance-Retained Earnings	(5,686,862.79)	1,026,602.52			

Group : [S2L1.1C1] Private Pay			
Subgroup : None			
3021.00	REVENUE PRIVATE	(1,456,140.00)	(1,089,220.00)
3801.00	CONT ADJ PRIVATE	81,887.46	16,900.37
Subtotal : None		(1,374,252.54)	(1,072,319.63)
Total [S2L1.1C1] Private Pay		(1,374,252.54)	(1,072,319.63)
Group : [S2L1.2C1] Commerical Managed Care			
Subgroup : None			
3030.00	REVENUE MANAGED CARE SKILLED	(469,490.00)	(355,556.00)
3803.15	CONT ADJ MANAGED CARE	1,068.10	0.00
3808.00	CONT ADJ MGD CARE	65,282.22	58,604.25
Subtotal : None		(403,139.68)	(296,951.75)
Total [S2L1.2C1] Commerical Managed Care		(403,139.68)	(296,951.75)
Group : [S2L1.4C1] Medicare-Fee-For-Service			
Subgroup : None			
3022.00	REVENUE MEDICARE A	(1,734,585.00)	(1,977,565.00)
3802.00	CONT ADJ PART A	(1,009,220.61)	(1,263,977.12)
3802.10	2% MEDICARE REDUCTION	29,882.34	0.00
3805.10	2% MEDICARE B REDUCTION	3,498.37	0.00
Subtotal : None		(2,710,424.90)	(3,241,542.12)
Total [S2L1.4C1] Medicare-Fee-For-Service		(2,710,424.90)	(3,241,542.12)
Group : [S2L1.5C1] Medicare Managed Care (Part C)			
Subgroup : None			
3026.15	REVENUE CCA SKILLED	(77,310.00)	(107,775.00)
3030.xx	Medicare Mgd Care (Part C)	0.00	(144,364.00)
3812.00	CONT ADJ CCA SKILLED	11,060.00	18,150.00
Subtotal : None		(66,250.00)	(233,989.00)
Total [S2L1.5C1] Medicare Managed Care (Part C)		(66,250.00)	(233,989.00)
Group : [S2L1.6C1] MassHealth Fee-for-Service			
Subgroup : None			
3023.00	REVENUE MEDICAID	(11,603,766.00)	(4,491,554.00)
3029.00	REVENUE HOSPICE	(1,341,770.00)	(539,040.00)
3076.00	REVENUE BEHAVIORAL ADD ON	(103,000.00)	0.00
3803.00	CONT ADJ MEDICAID	5,008,101.83	4,255,293.58
3803.10	CONT ADJ HOSPICE	480,379.13	206,992.28
Subtotal : None		(7,560,055.04)	(568,308.14)
Total [S2L1.6C1] MassHealth Fee-for-Service		(7,560,055.04)	(568,308.14)
Group : [S2L1.7C1] MassHealth Managed Care			
Subgroup : None			
3023.x1	MassHealth Mgd Care	0.00	(4,102,506.00)
3026.14	REVENUE NEIGHBORHOOD HP SKILL	0.00	(8,010.00)
3026.24	REVENUE MANAGED CARE CUSTODIAL	(192,193.00)	(62,860.00)
3803.16	CONT ADJ NEIGHBORHOOD HP SKILL	0.00	1,710.00
3816.00	CONT ADJ MGD CARE CUSTODIAL	77,686.60	25,440.55
Subtotal : None		(114,506.40)	(4,146,225.45)
Total [S2L1.7C1] MassHealth Managed Care		(114,506.40)	(4,146,225.45)
Group : [S2L1.8C1] Senior Care Options			
Subgroup : None			
3026.00	REVENUE NAVICARE SCO	(5,820.00)	0.00
3026.11	REVENUE UHP SCO	(29,300.00)	0.00
3026.17	REVENUE CCA SCO CUSTODIAL	(1,002,450.00)	(850,395.00)
3803.12	CONT ADJ NAVICARE SCO	2,177.04	0.00
3803.13	CONT ADJ UHP SCO	12,574.76	0.00
3812.10	CONT ADJ CCA SCO CUSTODIAL	424,875.65	341,549.77
Subtotal : None		(597,942.55)	(508,845.23)
Total [S2L1.8C1] Senior Care Options		(597,942.55)	(508,845.23)
Group : [S2L1.12C1] Medicaid Patient Paid Amount			
Subgroup : None			
3023.x2	Medicaid Patient Paid Amount	(988,201.00)	0.00
Subtotal : None		(988,201.00)	0.00
Total [S2L1.12C1] Medicaid Patient Paid Amount		(988,201.00)	0.00
Group : [S2L1.14C1] Veterans & Other Public			
Subgroup : None			
3027.00	REVENUE VA	(1,235,760.00)	(969,670.00)
3813.00	CONT ADJUST VA	434,933.46	297,587.09
Subtotal : None		(800,826.54)	(672,082.91)
Total [S2L1.14C1] Veterans & Other Public		(800,826.54)	(672,082.91)
Group : [S2L1.15C1] Other Payer Revenue			
Subgroup : None			
3023.xx	Other Patient Revenue	(12,502.00)	(539,799.00)
Subtotal : None		(12,502.00)	(539,799.00)
Total [S2L1.15C1] Other Payer Revenue		(12,502.00)	(539,799.00)

Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service			
Subgroup : None			
3029.10	HOSPICE NURSING SUPPLY REVENUE	0.00	(85.00)
3190.10	OTHER INCOME - VA PHARMACY	(35,480.05)	(1,277.45)
3725.20	PHARMACY PART A	(78,089.49)	(98,208.75)
3725.30	PHARMACY MEDICAID	(4,068.85)	0.00
3725.70	PHARMACY VA	(97,674.92)	(45,082.14)
3725.80	PHARMACY MGD CARE	(25,391.93)	(31,822.84)
3726.20	IV THER PART A	(8,308.83)	(9,907.65)
3726.70	IV THER VA	0.00	(640.00)
3726.80	IV THER MGD CARE	(1,215.00)	(3,317.77)
3727.80	MED/SURG MGD CARE	0.00	(150.00)
3730.20	LAB PART A	(16,837.74)	(27,120.32)
3730.70	LAB VA	(5,629.24)	(5,436.38)
3730.80	LAB MGD CARE	(4,195.23)	(7,211.54)
3732.20	RADIOLOGY PART A	(2,927.00)	(6,200.28)
3732.30	RADIOLOGY MEDICAID	0.00	(115.05)
3732.70	RADIOLOGY VA	(1,147.05)	(1,429.05)
3732.80	RADIOLOGY MGD CARE	(763.05)	(1,658.10)
3741.20	RESP THER/02 PART A	(108.90)	0.00
3741.80	RESP THER/02 MGD CARE	0.00	(73.26)
3742.20	PHYS THER PART A	(157,220.76)	(233,359.03)
3742.30	PHYS THER MEDICAID	(13,537.84)	(7,755.89)
3742.50	PHYS THER PART B	(155,942.26)	(105,989.97)
3742.60	PHYS THER MGD CARE PART B	(21,644.82)	(27,597.55)
3742.70	PHYS THER VA	(28,746.66)	(27,589.94)
3742.80	PHYS THER MGD CARE	(62,388.34)	(84,900.86)
3743.20	OCCUP THER PART A	(169,823.29)	(264,976.33)
3743.30	OCCUP THER MEDICAID	(17,888.13)	(6,802.80)
3743.50	OCCUP THER PART B	(186,428.93)	(102,970.59)
3743.60	OCCUP THER MGD CARE PART B	(21,571.37)	(26,478.66)
3743.70	OCCUP THER VA	(40,911.18)	(30,279.06)
3743.80	OCCUP THER MGD CARE	(73,632.75)	(95,922.45)
3744.20	SPEECH/LANG PART A	(45,079.29)	(55,786.68)
3744.30	SPEECH/LANG MEDICAID	(2,252.97)	(1,099.26)
3744.50	SPEECH/LANG PART B	(55,845.00)	(33,853.20)
3744.60	SPEECH/LANG MGD CARE PART B	(9,525.93)	(2,641.62)
3744.70	SPEECH THER VA	(7,553.25)	(7,701.39)
3744.80	SPEECH/LANG MGD CARE	(15,253.29)	(15,363.84)
3802.01	CONT ADJ PART A ANCILLARIES	478,395.30	695,559.04
3805.00	CONT ADJ PART B	36,001.49	5,041.04
3807.00	CONT ADJ MGD CARE PART B	9,776.02	(4.26)
3808.01	CONT ADJ MGD CARE ANCILLARIES	182,014.74	240,270.66
3809.10	CONT ADJ FALLON B	0.00	94.85
Subtotal : None		(660,895.79)	(429,843.37)
Total [S2L1.4C2] Ancillary-Medicare Fee-for-Service		(660,895.79)	(429,843.37)

Group : [S2L3.2C1] Endowment & Other Non Recoverable Revenue			
Subgroup : None			
3032.00	REVENUE MASS. COVID SICK PAY	(15,661.13)	(4,550.14)
3034.00	REVENUE COVID TESTING	(293,004.00)	(336,790.00)
3061.00	REVENUE DONATIONS	(300.00)	(2,000.00)
3078.00	REVENUE HHS STIMULUS	(45,366.71)	(127.03)
3079.00	REVENUE MEDICAID STIMULUS	(375,708.60)	0.00
3191.00	ACO BONUS	0.00	(12,538.00)
4531.00	INTEREST PPP LOAN	0.00	8,020.93
9049.00	EQUITY TRANSFER/INCOME	0.00	(3,298,756.45)
9052.00	PPP LOAN FORGIVENESS	0.00	(1,292,072.93)
Subtotal : None		(730,040.44)	(4,938,813.62)
Total [S2L3.2C1] Endowment & Other Non Recoverable Revenue		(730,040.44)	(4,938,813.62)

Group : [S2L3.6C1] Prior Year Retroactive Revenue			
Subgroup : None			
3170.70	PRIOR YR OTHER INCOME	3,130.19	0.00
8050.00	PRIOR YEAR ADJUSTMENTS	32,415.40	(832.42)
Subtotal : None		35,545.59	(832.42)
Total [S2L3.6C1] Prior Year Retroactive Revenue		35,545.59	(832.42)

Group : [S2L3.7C1] Interest Income			
Subgroup : None			
3180.00	REVENUE INTEREST	(176.45)	(11,783.63)
9050.00	CHANGE FAIR VAL INT RATE SWAP	(1,742,225.53)	(834,945.58)
Subtotal : None		(1,742,401.98)	(846,729.21)
Total [S2L3.7C1] Interest Income		(1,742,401.98)	(846,729.21)

Group : [S2L3.9C1] Administrative & General Recoverable Income			
Subgroup : None			
3190.00	OTHER INCOME	(7,489.64)	(9,667.98)
Subtotal : None		(7,489.64)	(9,667.98)
Total [S2L3.9C1] Administrative & General Recoverable Income		(7,489.64)	(9,667.98)

Group : [S2L3.11C1] Variable Recoverable Income

Subgroup : None			
3147.00	REVENUE TELEPHONE	(1,260.00)	(1,575.00)
3148.00	REVENUE TV	(2,310.00)	(2,910.00)
3153.00	PURCHASE DISCOUNTS	(26,434.97)	(26,784.63)
Subtotal : None		(30,004.97)	(31,269.63)
Total [S2L3.11C1]	Variable Recoverable Income	(30,004.97)	(31,269.63)
Group : [S3L1.11C1] Director of Nurses Salary			
Subgroup : None			
6020.00	SALARY DIRECTOR OR NURSING	150,088.70	196,312.79
6021.00	CONTRA SALARY DON	0.00	(80,994.00)
Subtotal : None		150,088.70	115,318.79
Total [S3L1.11C1]	Director of Nurses Salary	150,088.70	115,318.79
Group : [S3L1.7C1] Registered Nurses Salaries			
Subgroup : None			
6022.00	SALARIES NSG SUPERVISOR	236,021.38	274,090.40
6030.10	SALARIES RN	371,409.49	642,055.54
Subtotal : None		607,430.87	916,145.94
Total [S3L1.7C1]	Registered Nurses Salaries	607,430.87	916,145.94
Group : [S3L1.11C1] Registered Nurses Purchased Service Tempory Agency Staff			
Subgroup : None			
6035.10	PURCH SERV RN	377,957.45	0.00
Subtotal : None		377,957.45	0.00
Total [S3L1.11C1]	Registered Nurses Purchased Service Tem	377,957.45	0.00
Group : [S3L1.12C1] Licensed Practical Nurses Salary			
Subgroup : None			
6040.10	SALARIES LPN	1,779,530.19	1,524,569.79
Subtotal : None		1,779,530.19	1,524,569.79
Total [S3L1.12C1]	Licensed Practical Nurses Salary	1,779,530.19	1,524,569.79
Group : [S3L1.16C1] Licensed Practical Nurses Purchased Service Tempory Agency Staff			
Subgroup : None			
6045.10	PURCH SERV LPN	334,382.96	0.00
Subtotal : None		334,382.96	0.00
Total [S3L1.16C1]	Licensed Practical Nurses Purchased Serv	334,382.96	0.00
Group : [S3L1.17C1] Certified Nurses Aides Salaries			
Subgroup : None			
6050.10	SALARIES CNA	2,012,764.40	1,652,417.86
6060.00	SALARIES REHAB AIDES	30,201.10	13,464.47
Subtotal : None		2,042,965.50	1,665,882.33
Total [S3L1.17C1]	Certified Nurses Aides Salaries	2,042,965.50	1,665,882.33
Group : [S3L1.21C1] Certified Nurses Aides Purchased Service Tempory Agency Staff			
Subgroup : None			
6055.10	PURCH SERV CNA	402,364.65	0.00
Subtotal : None		402,364.65	0.00
Total [S3L1.21C1]	Certified Nurses Aides Purchased Service	402,364.65	0.00
Group : [S3L2.1C1] Administration Salaries			
Subgroup : [S3L2.1C Administrator Salaries			
4110.00	SALARY ADMINISTRATOR	153,129.80	141,390.85
Subtotal [S3L2.1C1A]Administrator Salaries		153,129.80	141,390.85
Total [S3L2.1C1]	Administration Salaries	153,129.80	141,390.85
Group : [S3L2.7C1] Clerical Staff Salaries			
Subgroup : None			
4114.00	SALARIES ADMISSIONS	285,534.73	258,281.21
4115.00	CONTRA SAL ADMISSIONS	(51,835.68)	(44,994.00)
4140.00	SALARIES CLERICAL	232,311.36	214,861.91
4141.00	CONTRA CLERICAL SALARIES	8,307.84	0.00
Subtotal : None		474,318.25	428,149.12
Total [S3L2.7C1]	Clerical Staff Salaries	474,318.25	428,149.12
Group : [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping Services			
Subgroup : None			
4150.00	PAYROLL SERVICES	21,113.06	18,637.61
4151.00	BILLING/COMP SERVICES	85,002.97	71,448.81
Subtotal : None		106,116.03	90,086.42
Total [S3L2.11C1]	Electronic Data Processing, Payroll & Bool	106,116.03	90,086.42
Group : [S3L2.12C1] Office Supplies			
Subgroup : None			
4158.00	BANK CHARGES	3,659.19	1,479.05
4249.00	POSTAGE	6,584.86	5,989.41
4250.00	OFFICE SUPP & EXP	21,816.91	22,050.01
Subtotal : None		32,060.96	29,518.47
Total [S3L2.12C1]	Office Supplies	32,060.96	29,518.47

Group : [S3L2.13C1] Telecommunications (e.g. Internet & Phone)			
Subgroup : None			
4261.00	TELEPHONE	30,232.22	28,996.14
Subtotal : None		30,232.22	28,996.14
Total [S3L2.13C1] Telecommunications (e.g. Internet & Phone)		30,232.22	28,996.14
Group : [S3L2.15C1] Travel, Conventions & Meetings			
Subgroup : None			
4280.00	TRAVEL/CONV/MEETINGS	8,323.71	14,025.93
4439.00	SEMINARS/INSERVICES	0.00	10.00
Subtotal : None		8,323.71	14,035.93
Total [S3L2.15C1] Travel, Conventions & Meetings		8,323.71	14,035.93
Group : [S3L2.16C1] Advertising: Help Wanted			
Subgroup : None			
4295.00	ADVERTISING HELP WANTED	49,536.29	43,262.17
Subtotal : None		49,536.29	43,262.17
Total [S3L2.16C1] Advertising: Help Wanted		49,536.29	43,262.17
Group : [S3L2.17C1] Licenses & Dues: Patient Care Related Portion			
Subgroup : None			
4301.00	LIC & DUES PT RELATED	7,056.00	6,278.14
Subtotal : None		7,056.00	6,278.14
Total [S3L2.17C1] Licenses & Dues: Patient Care Related Portion		7,056.00	6,278.14
Group : [S3L2.18C1] Continuing Professional Education / Training & Development			
Subgroup : [S3L2.18C1] Nursing Job Related Education			
4252.00	TUITION & EDUCATION	3,125.00	179.00
Subtotal [S3L2.18C1] Nursing Job Related Education		3,125.00	179.00
Total [S3L2.18C1] Continuing Professional Education / Training & Development		3,125.00	179.00
Group : [S3L2.19C1] Accounting Services (not related to Appeals)			
Subgroup : None			
4360.00	ACCOUNTING OTHER	35,689.50	38,460.40
Subtotal : None		35,689.50	38,460.40
Total [S3L2.19C1] Accounting Services (not related to Appeals)		35,689.50	38,460.40
Group : [S3L2.20C1] Insurance: Malpractice & General Liability			
Subgroup : None			
4420.00	GEN/PROF LIAB INS	105,757.48	77,789.55
Subtotal : None		105,757.48	77,789.55
Total [S3L2.20C1] Insurance: Malpractice & General Liability		105,757.48	77,789.55
Group : [S3L2.21C1] Insurance: Dept of Unemployment Assistance (DUA) Claims			
Subgroup : None			
4400.10	UNEMPLOYMENT CLAIMS	8,101.42	7,595.17
Subtotal : None		8,101.42	7,595.17
Total [S3L2.21C1] Insurance: Dept of Unemployment Assistance (DUA) Claims		8,101.42	7,595.17
Group : [S3L2.22C1] Other A & G Expenses			
Subgroup : None			
4112.00	PURCH SERV ACCOUNTING/ADMIN	17,310.00	0.00
4251.00	PROF SERVICE	11,367.11	5,546.34
4253.00	PERS PROP TAX	0.00	99.61
4259.00	MISCELLANEOUS EXPENSE	8,139.46	2,609.40
4528.10	AMORTIZATION OF GOODWILL	300,000.00	300,000.00
Subtotal : None		336,816.57	308,255.35
Total [S3L2.22C1] Other A & G Expenses		336,816.57	308,255.35
Group : [S3L2B.1C1] Advertising Marketing			
Subgroup : None			
4294.00	MARKETING	7,699.99	11,010.20
4298.00	ADVERTISING PROMOTIONAL	3,980.50	4,072.00
Subtotal : None		11,680.49	15,082.20
Total [S3L2B.1C1] Advertising Marketing		11,680.49	15,082.20
Group : [S3L2B.2C1] Licenses & Dues Not Patient Related to Resident Care			
Subgroup : None			
4302.00	LIC & DUES NOT PT RELATED	10,085.61	14,123.40
Subtotal : None		10,085.61	14,123.40
Total [S3L2B.2C1] Licenses & Dues Not Patient Related to Resident Care		10,085.61	14,123.40
Group : [S3L2B.5C1] Legal: Resident Care			
Subgroup : None			
4370.10	LEGAL/GUARDIAN FEES/PT RELATED	19,961.81	13,932.60
Subtotal : None		19,961.81	13,932.60
Total [S3L2B.5C1] Legal: Resident Care		19,961.81	13,932.60
Group : [S3L2B.6C1] Legal: Other			
Subgroup : None			

4370.00	LEGAL	16,417.79	28,632.50
Subtotal : None		<u>16,417.79</u>	<u>28,632.50</u>
Total [S3L2B.6C1]	Legal: Other	<u>16,417.79</u>	<u>28,632.50</u>
Group : [S3L2B.8C1] Management Company Fees			
Subgroup : None			
4160.00	MANAGEMENT FEES	817,969.03	704,357.19
Subtotal : None		<u>817,969.03</u>	<u>704,357.19</u>
Total [S3L2B.8C1]	Management Company Fees	<u>817,969.03</u>	<u>704,357.19</u>
Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest			
Subgroup : None			
4257.00	LATE CHARGES	118.36	556.80
4258.00	FINES & PENALTIES	125,830.00	4,900.00
Subtotal : None		<u>125,948.36</u>	<u>5,456.80</u>
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including Intere	<u>125,948.36</u>	<u>5,456.80</u>
Group : [S3L2B.14C1] Bad Debt Expenses			
Subgroup : None			
3165.00	MEDICARE BAD DEBT RECOVERY	0.00	42.98
8010.00	BAD DEBTS	101,000.00	25,000.00
Subtotal : None		<u>101,000.00</u>	<u>25,042.98</u>
Total [S3L2B.14C1]	Bad Debt Expenses	<u>101,000.00</u>	<u>25,042.98</u>
Group : [S3L2B.15C1] User Fee Assessment			
Subgroup : None			
4161.00	USER FEES MEDICAID	859,280.95	693,923.90
Subtotal : None		<u>859,280.95</u>	<u>693,923.90</u>
Total [S3L2B.15C1]	User Fee Assessment	<u>859,280.95</u>	<u>693,923.90</u>
Group : [S3L3.1C1] Staff Development Coordinator Salaries			
Subgroup : None			
4306.00	SALARIES STAFF DEVELOPMENT	67,395.86	98,771.35
Subtotal : None		<u>67,395.86</u>	<u>98,771.35</u>
Total [S3L3.1C1]	Staff Development Coordinator Salaries	<u>67,395.86</u>	<u>98,771.35</u>
Group : [S3L3.5C1] Plant Operations: Salaires			
Subgroup : None			
5105.00	SALARIES PLANT	158,417.67	130,730.87
5106.00	CONTRA SAL MAINT	(26,402.00)	(31,200.00)
Subtotal : None		<u>132,015.67</u>	<u>99,530.87</u>
Total [S3L3.5C1]	Plant Operations: Salaires	<u>132,015.67</u>	<u>99,530.87</u>
Group : [S3L3.8C1] Plant Operations: Purchased Service			
Subgroup : None			
5110.00	PURCH SERV PLANT	176,508.88	152,192.90
Subtotal : None		<u>176,508.88</u>	<u>152,192.90</u>
Total [S3L3.8C1]	Plant Operations: Purchased Service	<u>176,508.88</u>	<u>152,192.90</u>
Group : [S3L3.9C1] Plant Operations: Supplies & Expenses			
Subgroup : None			
5115.00	SUPP & EXP PLANT	36,492.38	37,373.74
Subtotal : None		<u>36,492.38</u>	<u>37,373.74</u>
Total [S3L3.9C1]	Plant Operations: Supplies & Expenses	<u>36,492.38</u>	<u>37,373.74</u>
Group : [S3L3.10C1] Plant Operations: Utilities			
Subgroup : None			
5121.00	ELECTRICITY	148,198.14	138,927.05
5122.00	WATER & SEWERAGE	74,078.45	67,977.23
5124.00	GAS	23,669.71	15,181.99
Subtotal : None		<u>245,946.30</u>	<u>222,086.27</u>
Total [S3L3.10C1]	Plant Operations: Utilities	<u>245,946.30</u>	<u>222,086.27</u>
Group : [S3L3.13C1] Dietician: Salaries			
Subgroup : None			
5232.00	CONTRA SALARY DIETICIAN	64,755.72	57,851.94
Subtotal : None		<u>64,755.72</u>	<u>57,851.94</u>
Total [S3L3.13C1]	Dietician: Salaries	<u>64,755.72</u>	<u>57,851.94</u>
Group : [S3L3.16C1] Dietician: Purchased Service			
Subgroup : None			
5233.00	PURCH SERV DIETICIAN	1,863.00	660.00
Subtotal : None		<u>1,863.00</u>	<u>660.00</u>
Total [S3L3.16C1]	Dietician: Purchased Service	<u>1,863.00</u>	<u>660.00</u>
Group : [S3L3.18C1] Dietary: Salaries			
Subgroup : None			
5205.00	SALARIES DIETARY	407,303.57	373,191.88
Subtotal : None		<u>407,303.57</u>	<u>373,191.88</u>
Total [S3L3.18C1]	Dietary: Salaries	<u>407,303.57</u>	<u>373,191.88</u>
Group : [S3L3.21C1] Dietary: Food			

Subgroup : None			
5220.00	RAW FOOD	300,681.23	246,875.44
Subtotal : None		300,681.23	246,875.44
Total [S3L3.21C1]	Dietary: Food	300,681.23	246,875.44
Group : [S3L3.23C1] Dietary: Supplies & Expenses			
Subgroup : None			
5235.00	SUPP & EXP DIETARY	42,189.44	32,799.21
Subtotal : None		42,189.44	32,799.21
Total [S3L3.23C1]	Dietary: Supplies & Expenses	42,189.44	32,799.21
Group : [S3L3.24C1] Housekeeping / Laundry: Salaries			
Subgroup : [S3L3.24C1] Housekeeping Salries			
5410.00	SALARIES HOUSEKEEPING	281,308.73	261,391.83
Subtotal [S3L3.24C1] Housekeeping Salries		281,308.73	261,391.83
Subgroup : [S3L3.24C1] Laundry Salaries			
5310.00	SALARIES LAUNDRY	118,648.62	108,332.78
Subtotal [S3L3.24C1] Laundry Salaries		118,648.62	108,332.78
Total [S3L3.24C1]	Housekeeping / Laundry: Salaries	399,957.35	369,724.61
Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense			
Subgroup : [S3L3.28C1] Housekeeping Supplies & Expenses			
5420.00	SUPP & EXP HOUSEKEEPING	31,481.07	28,769.07
Subtotal [S3L3.28C1] Housekeeping Supplies & Expenses		31,481.07	28,769.07
Subgroup : [S3L3.28C1] Laundry Supplies & Expense			
5330.00	SUPP & EXP LAUNDRY	7,200.00	8,640.00
Subtotal [S3L3.28C1] Laundry Supplies & Expense		7,200.00	8,640.00
Total [S3L3.28C1]	Housekeeping / Laundry: Supplies & Expense	38,681.07	37,409.07
Group : [S3L3.29C1] Housekeeping / Laundry: Linen & Bedding			
Subgroup : None			
5340.00	LAUNDRY-LINEN & BEDDING	6,564.89	5,628.30
Subtotal : None		6,564.89	5,628.30
Total [S3L3.29C1]	Housekeeping / Laundry: Linen & Bedding	6,564.89	5,628.30
Group : [S3L3.31C1] Quality Assurance (QA) Professional: Salaires			
Subgroup : None			
6025.00	SALARIES QA/PROGRAM DIRECTOR	104,547.04	52,622.67
6025.10	CONTRA SALARY QA/PROGRAM DIR	0.00	2,507.52
Subtotal : None		104,547.04	55,130.19
Total [S3L3.31C1]	Quality Assurance (QA) Professional: Salaires	104,547.04	55,130.19
Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries			
Subgroup : None			
6061.00	SALARY SUPPLY CLERK	9,463.52	7,283.52
6062.00	SALARY SCHEDULER	52,659.06	62,060.71
6505.00	SALARIES MEDICAL RECORDS	60,973.09	58,317.87
Subtotal : None		123,095.67	127,662.10
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salaries	123,095.67	127,662.10
Group : [S3L3.39C1] Unit Clerks & Medical Records: Purchased Service			
Subgroup : None			
6065.00	PURCHASE SERVICE SCHEDULER	0.00	7,296.80
6535.00	MEDICAL RECORDS CONSULT	1,464.00	1,342.00
Subtotal : None		1,464.00	8,638.80
Total [S3L3.39C1]	Unit Clerks & Medical Records: Purchased	1,464.00	8,638.80
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	61,922.41	84,247.98
6506.10	MMQ CONTRA SALARY	(12,446.40)	(38,953.20)
Subtotal [S3L3.40C1] MMQ Salaries		49,476.01	45,294.78
Subgroup : [S3L3.40C1] MDS Salaries			
6026.00	SALARIES MDS/CASE MNGR	191,932.16	171,394.68
6026.10	CONTRA SALARIES MDS/CASE MGR	(2,763.60)	465.60
Subtotal [S3L3.40C1] MDS Salaries		189,168.56	171,860.28
Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	238,644.57	217,155.06
Group : [S3L3.43C1] MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			
Subgroup : [S3L3.43C1] MDS Purchase Service			
6502.00	NURSING CONSULTANT	75,364.02	131,700.41
6503.00	MDS/PPS CONSULTANTS	8,000.00	12,000.00
Subtotal [S3L3.43C1] MDS Purchase Service		83,364.02	143,700.41
Total [S3L3.43C1]	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	83,364.02	143,700.41

Group : [S3L3.48C1] Social Service Worker: Salaries			
Subgroup : None			
6810.00	SALARIES SOCIAL SERVICE	16,367.52	37,436.05
6811.00	CONTRA SAL SOCIAL SERVICE	0.00	(23,577.60)
Subtotal : None		16,367.52	13,858.45
Total [S3L3.48C1] Social Service Worker: Salaries		16,367.52	13,858.45

Group : [S3L3.60C1] Direct Restorative Therapy: Salaries			
Subgroup : None			
7842.39	REHAB MANAGER	94,295.72	180,070.20
7842.40	CONTRA SALARIES REHAB MNGT	9,228.45	(54,749.26)
7842.62	SALARIES PT	59,622.21	113,001.34
7842.68	PURCHASE SERVICES PT	81,110.00	10,120.00
7842.69	CONTRA SALARIES PT	11,141.78	1,816.70
7842.70	CONTRA SALARIES PTA	0.00	6,598.42
7842.72	SALARIES PTA	86,084.46	74,973.65
7843.62	SALARIES OT	114,721.57	113,962.00
7843.69	CONTRA SALARIES OT	(17,786.57)	19,457.95
7843.70	CONTRA SALARIES COTA	0.00	3,819.04
7843.72	SALARIES COTA	71,120.39	66,749.79
7844.62	SALARIES SLP	67,581.36	28,457.72
7844.69	CONTRA SALARIES SLP	(4,999.20)	19,389.57
Subtotal : None		572,120.17	583,667.12
Total [S3L3.60C1] Direct Restorative Therapy: Salaries		572,120.17	583,667.12

Group : [S3L3.62C1] Direct Restorative Therapy: Consultants			
Subgroup : None			
7842.00	PURCH SVC REHAB CONSULTANT	6,086.00	0.00
7842.71	PURCHASE SERVICES PTA	570.00	840.05
7843.68	PURCHASE SERVICES OT	3,910.50	0.00
7844.10	SPEECH/LANG PRIVATE	104.56	0.00
7844.20	SPEECH/LANG PART A	994.12	884.58
7844.30	SPEECH/LANG MEDICAID	522.80	0.00
7844.68	PURCHASE SERVICES SLP	3,363.80	15,417.51
Subtotal : None		15,551.78	17,142.14
Total [S3L3.62C1] Direct Restorative Therapy: Consultants		15,551.78	17,142.14

Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries			
Subgroup : None			
7021.00	SALARIES ACTIVITIES	138,470.26	139,739.20
Subtotal : None		138,470.26	139,739.20
Total [S3L3.64C1] Recreational Therapy/Activities: Salaries		138,470.26	139,739.20

Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service			
Subgroup : None			
5125.00	CABLE TELEVISION	17,526.03	17,496.76
7022.00	PURCH SERV ACTIVITIES	4,275.02	2,835.00
Subtotal : None		21,801.05	20,331.76
Total [S3L3.67C1] Recreational Therapy/Activities: Purchased Service		21,801.05	20,331.76

Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses			
Subgroup : None			
7023.00	SUPP & EXP ACTIVITIES	725.39	1,492.08
Subtotal : None		725.39	1,492.08
Total [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses		725.39	1,492.08

Group : [S3L3.82C1] Physician Services: Medical Director			
Subgroup : None			
6512.00	SUB-ACUTE MEDICAL DIRECTOR	48,000.00	48,000.00
Subtotal : None		48,000.00	48,000.00
Total [S3L3.82C1] Physician Services: Medical Director		48,000.00	48,000.00

Group : [S3L3.85C1] Physician Services: Employee Physicals			
Subgroup : None			
6514.00	EMPLOYEE PHYSICALS	3,508.00	7,606.00
Subtotal : None		3,508.00	7,606.00
Total [S3L3.85C1] Physician Services: Employee Physicals		3,508.00	7,606.00

Group : [S3L3.87C1] Legend Drugs			
Subgroup : None			
7825.10	PHARMAY PRIVATE	618.54	29.46
7825.20	PHARMACY PART A	81,476.00	95,600.28
7825.30	PHARMACY MEDICAID	24,599.62	10,237.60
7825.70	PHARMACY VA	110,033.95	44,716.60
7825.80	PHARMACY MGD CARE	25,691.32	27,736.17
7826.20	IV THER PART A	18,069.69	15,713.87
7826.30	IV THER MEDICAID	2,719.95	1,550.68
7826.70	IV THER VA	193.26	1,020.50
7826.80	IV THER MGD CARE	1,608.90	9,649.50
7827.10	MED/SURG PRIVATE	128.14	0.00
7827.20	MED/SURG PART A	704.20	1,899.70
7827.30	MED/SURG MEDICAID	576.38	142.46

7827.70	MED/SURG VA	5,184.46	2,967.14
7827.80	MED/SURG MGD CARE	1,463.06	0.00
7830.10	LAB PRIVATE	374.83	163.86
7830.20	LAB PART A	17,839.20	28,326.57
7830.30	LAB MEDICAID	4,574.65	3,464.24
7830.70	LAB VA	5,721.72	5,646.38
7830.80	LAB MGD CARE	4,133.88	7,631.54
7832.10	RADIOLOGY PRIVATE	0.00	70.00
7832.20	RADIOLOGY PART A	3,400.32	7,312.88
7832.30	RADIOLOGY MEDICAID	742.64	71.70
7832.70	RADIOLOGY VA	1,112.05	1,296.05
7832.80	RADIOLOGY MGD CARE	691.05	1,238.10
7841.20	RESP THER/02 PART A	0.00	507.50
7841.30	RESP THER/02 MEDICAID	162.30	213.00
7841.78	RESP THER/02 SUPPLIES	23,029.59	26,578.52
7854.20	AMBULANCE PART A	22,688.27	33,661.55
7854.30	AMBULANCE MEDICAID	11,866.71	0.00
7854.70	AMBULANCE VA	550.40	2,449.16
7854.80	AMBULANCE MGD CARE	2,501.68	555.34
7894.10	COMP MED EQUIP PRIVATE	160.00	460.53
7894.20	COMP MED EQUIP PART A	7,336.97	8,313.40
7894.30	COMP MED EQUIP MEDICAID	2,082.00	6,776.28
7894.70	COMP MED EQUIP VA	117.00	23,603.15
7894.80	COMP MED EQUIP MGD CARE	729.00	1,564.83
Subtotal : None		382,881.73	371,168.54
Total [S3L3.87C1] Legend Drugs		382,881.73	371,168.54
Group : [S3L3.89C1] House Supplies Not Resold			
Subgroup : None			
4427.00	COVID TESTING	154,260.00	323,885.00
6522.00	SUPP & EXP NURSING	253,361.18	247,098.68
6830.00	PURCH SERV SOCIAL SERVICE	120,380.00	100,377.55
7842.79	PHYS THER SUPPLIES	6,294.29	6,728.81
Subtotal : None		534,295.47	678,090.04
Total [S3L3.89C1] House Supplies Not Resold		534,295.47	678,090.04
Group : [S3L3.92C1] Pharmacy Consultant			
Subgroup : None			
6530.00	PHARMACY CONSULTANT	2,928.00	2,928.00
Subtotal : None		2,928.00	2,928.00
Total [S3L3.92C1] Pharmacy Consultant		2,928.00	2,928.00
Group : [S3L4.1C1] Depreciaton			
Subgroup : [S3L4.1C Building Depreciation			
4550.00	DEPREC BUILDING	499,999.96	500,000.04
Subtotal [S3L4.1C1A] Building Depreciation		499,999.96	500,000.04
Subgroup : [S3L4.1C Improvements Depreciation			
4560.00	DEPREC IMPROVEMENTS	15,795.41	7,329.18
Subtotal [S3L4.1C1B] Improvements Depreciation		15,795.41	7,329.18
Subgroup : [S3L4.1C Equipment Depreciation			
4570.00	DEPREC EQUIPMENT	66,688.59	62,339.71
4570.10	DEPREC COMP EQUIPMENT	13,811.19	10,676.34
Subtotal [S3L4.1C1C] Equipment Depreciation		80,499.78	73,016.05
Subgroup : [S3L4.1C Software Depreciaton			
4575.00	DEPREC SOFTWARE	756.60	2,715.04
Subtotal [S3L4.1C1D] Software Depreciaton		756.60	2,715.04
Subgroup : [S3L4.1C Motor Vehicle Depreciation			
4577.00	DEPRECIATION VEHICLE	9,110.16	2,277.54
Subtotal [S3L4.1C1E] Motor Vehicle Depreciation		9,110.16	2,277.54
Total [S3L4.1C1] Depreciaton		606,161.91	585,337.85
Group : [S3L4.2C1] Long Term Interest Expense SNF-CR			
Subgroup : None			
4520.10	INTEREST EXPENSE BANK A BOND	698,180.76	674,162.22
4521.10	INTEREST EXPENSE BANK B BOND	16,443.60	36,844.02
4528.00	AMORT MORT ACQ COSTS	38,689.92	38,689.92
Subtotal : None		753,314.28	749,696.16
Total [S3L4.2C1] Long Term Interest Expense SNF-CR		753,314.28	749,696.16
Group : [S3L4.6C1] Building Insurance Expense-SNF-CR			
Subgroup : None			
4590.00	INSURANCE BLDG & EQUIP	20,156.73	18,832.75
Subtotal : None		20,156.73	18,832.75
Total [S3L4.6C1] Building Insurance Expense-SNF-CR		20,156.73	18,832.75
Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR			
Subgroup : None			

4538.00	LEASE PAYMENTS	8,064.00	7,695.00
Subtotal : None		8,064.00	7,695.00
Total [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR	8,064.00	7,695.00
Group : [CLA-53.01]	LA-Group Health/Life		
Subgroup : None			
4415.00	GROUP HEALTH INS	553,833.28	634,215.45
4416.00	GROUP DENTAL	(33.42)	1,257.42
4417.00	GROUP VISION	26.83	201.97
4418.00	GROUP LIFE/DISABILITY	1,422.09	8,299.37
Subtotal : None		555,248.78	643,974.21
Total [CLA-53.01]	LA-Group Health/Life	555,248.78	643,974.21
Group : [CLA-53.03]	LA-Employee Benefits		
Subgroup : None			
4153.00	CORI EXPENSE	3,914.36	7,427.44
4329.00	OTHER EMP BENEFITS	38,759.35	32,847.76
Subtotal : None		42,673.71	40,275.20
Total [CLA-53.03]	LA-Employee Benefits	42,673.71	40,275.20
Group : [CLA-53.04]	LA-Payroll Taxes		
Subgroup : None			
4400.00	P/R TAXES TOTAL	578,015.61	560,129.98
Subtotal : None		578,015.61	560,129.98
Total [CLA-53.04]	LA-Payroll Taxes	578,015.61	560,129.98
Group : [CLA-53.05]	LA-Workers Comp		
Subgroup : None			
4425.00	WORKERS COMP	131,203.80	136,071.40
Subtotal : None		131,203.80	136,071.40
Total [CLA-53.05]	LA-Workers Comp	131,203.80	136,071.40
	NET (INCOME) LOSS	0.00	0.00
	Sum of Account Groups	0.00	925,129.00

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