

Client: **A442481 - Fair Havens, Inc.**
Engagement: **MD 2022 - Fair Havens, Inc**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - SNF-CR TB**

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	1,922,451.98	1,545,244.68		0.00	1,545,244.68
1010.10	CASH WWTP 2667	270,572.32	271,278.25		0.00	271,278.25
1010.40	CASH MONEY MARKET ACCOUNT	0.00	2,101,162.89		0.00	2,101,162.89
1020.00	CASH PAYROLL ACCOUNT	84,284.40	58,423.26		0.00	58,423.26
1020.16	PEOPLES UNITED BANK - PPP	639,790.00	0.00		0.00	0.00
1022.00	CASH RESIDENT DONATION	12,580.51	12,898.40		0.00	12,898.40
1025.00	UMB - DEBT SERVICE RESERVE	2,110,800.00	2,110,800.00		0.00	2,110,800.00
1026.00	UMB - CONSTRUCTION MONITOR	28,800.00	28,800.00		0.00	28,800.00
1027.00	UMB-CONTING/UNPD INV/EXC PRC	67,686.40	67,686.40		0.00	67,686.40
1028.00	UMB ACCOUNT - CAPITAL RESERVE	3,823,144.04	2,659,387.77		0.00	2,659,387.77
1030.00	PETTY CASH ON HAND	750.00	750.00		0.00	750.00
1061.00	A/R PRIVATE	135,254.95	154,608.48		0.00	154,608.48
1061.10	A/R PRIV CO-INS	43,657.66	34,938.50		0.00	34,938.50
1062.00	A/R MEDICARE A	230,837.59	480,474.46		0.00	480,474.46
1063.00	A/R MEDICAID	724,251.71	851,049.42		0.00	851,049.42
1063.10	A/R MEDICAID CO-INS	17,721.39	33,199.12		0.00	33,199.12
1063.11	A/R NAVICARE SCO	58,151.75	53,890.53		0.00	53,890.53
1063.15	A/R CCA SKILLED	(11,600.00)	(11,600.00)		0.00	(11,600.00)
1063.17	A/R CCA SCO CUSTODIAL	1,863.13	1,863.13		0.00	1,863.13
1064.00	A/R MEDICAID PAT PD AMT	32,823.06	45,052.89		0.00	45,052.89
1069.00	A/R HOSPICE	105,787.35	81,207.48		0.00	81,207.48
1070.00	A/R HMO/MANAGED CARE	172,814.77	175,420.49		0.00	175,420.49
1075.00	A/R OTHER CO-INS	37,862.04	73,800.18		0.00	73,800.18
1081.00	A/R MANAGED CARE PART B	18,548.97	18,742.21		0.00	18,742.21
1084.00	A/R MEDICARE B	28,227.71	32,603.60		0.00	32,603.60
1140.00	RESERVE FOR BAD DEBTS	(32,188.35)	(27,142.10)		0.00	(27,142.10)
1180.00	OTHER RECEIVABLES	1,195,827.54	7,328.22		0.00	7,328.22
1200.00	INVENTORY	0.00	40,247.00		0.00	40,247.00
1256.00	REFUNDS CONTRA	(573.30)	(2,195.69)		0.00	(2,195.69)
1257.00	BENEFICIAL INTEREST	3,264.80	3,354.80		0.00	3,354.80
1280.00	PREPAID INSURANCE	21,297.74	8,884.85		0.00	8,884.85
1300.00	OTHER PREPAID EXPENSE	42,550.72	20,383.36		0.00	20,383.36
1511.00	LAND	95,917.50	95,917.50		0.00	95,917.50
1521.00	BUILDING	24,804,082.50	24,804,082.50		0.00	24,804,082.50
1522.00	ACCUM DEPR BUILDING	(4,246,591.80)	(4,866,693.87)		0.00	(4,866,693.87)
1608.00	VEHICLE	44,692.75	44,692.75		0.00	44,692.75
1611.00	BUILDING IMPROVEMENTS	351,881.26	357,256.92		0.00	357,256.92
1612.00	ACCUM DEPR BLDG IMPROV	(53,698.03)	(71,509.71)		0.00	(71,509.71)
1639.00	CONSTRUCTION IN PROGRESS	1,305,438.69	2,589,184.24		0.00	2,589,184.24
1651.00	EQUIPMENT	818,646.08	840,779.25		0.00	840,779.25
1651.60	COMPUTER EQUIPMENT	129,198.62	147,254.61		0.00	147,254.61
1652.00	ACCUM DEPR EQUIPMENT	(363,235.69)	(446,967.81)		0.00	(446,967.81)
1653.00	ACCUM DEPRN COMPUTER EQUIP	(71,951.83)	(88,333.69)		0.00	(88,333.69)
1661.00	LAND IMPROVEMENTS	22,400.00	22,400.00		0.00	22,400.00
1662.00	ACCUM DEPR LAND IMPROVEMENTS	(2,072.87)	(3,566.27)		0.00	(3,566.27)
1711.00	SOFTWARE	2,269.73	2,269.73		0.00	2,269.73
1712.00	ACCUM DEPR SOFTWARE	(1,387.10)	(2,143.70)		0.00	(2,143.70)
1716.00	ACCUM DEPR VEHICLE	(11,918.08)	(20,856.64)		0.00	(20,856.64)
1717.00	GOODWILL	1,501,500.00	1,270,500.00		0.00	1,270,500.00
1974.00	AMORT BOND UNDERWRTR DISCOUN'	499,493.78	477,299.30		0.00	477,299.30
1975.00	MORTGAGE ACQUISITION COSTS	365,793.10	349,539.48		0.00	349,539.48
2020.00	ACCOUNTS PAYABLE	(547,050.61)	(1,010,750.13)		0.00	(1,010,750.13)
2022.00	ACCRUED PAYROLL	(153,803.79)	(201,669.34)		0.00	(201,669.34)
2027.00	DUE TO/FROM MEDICARE	(15,805.26)	0.00		0.00	0.00
2030.00	ACCRUED EXPENSES	(29,686.19)	(33,809.96)		0.00	(33,809.96)
2043.00	USER FEE LIAB MEDICAID	(224,815.83)	(217,232.62)		0.00	(217,232.62)
2117.00	DUE TO/FROM LAUREL RIDGE REHAB	0.00	31,155.84		0.00	31,155.84
2120.00	DUE TO/FROM LUTHERAN REHAB	0.00	981,000.00		0.00	981,000.00
2135.00	DUE TO/FROM ASCENTRIA	(295,816.29)	(330,709.29)		0.00	(330,709.29)
2142.00	DUE TO/FROM LHS	0.00	750,000.00		0.00	750,000.00
2173.00	OBLIGATED GRP SHORT TERM BOND	0.00	(399,000.00)		0.00	(399,000.00)
2174.00	OBLGTD GRP ST BOND ISSUE PREM	(139,840.17)	(139,020.14)		0.00	(139,020.14)
2191.00	ACCRUED VACATION	(535,425.00)	(532,618.00)		0.00	(532,618.00)
2192.00	ACCRUED SICK/PERSONAL	(87,164.00)	(83,040.00)		0.00	(83,040.00)
2214.00	ACCRUED PAYROLL TAXES	(61,011.31)	(64,261.27)		0.00	(64,261.27)
2214.10	ACCRUED FICA	(187,074.97)	0.00		0.00	0.00
2218.10	403B WITHHOLDINGS	0.00	(4,409.20)		0.00	(4,409.20)
2270.00	ACCRUED INT PAYABLE	(787,626.66)	(853,694.89)		0.00	(853,694.89)
2340.00	BOND	(34,038,000.00)	(33,639,000.00)		0.00	(33,639,000.00)
2362.00	OBLGTD GRP LT BOND ISSUE PREM	(3,007,306.85)	(2,868,286.70)		0.00	(2,868,286.70)
2610.00	NET ASSETS WITH RESTRICTIONS	(8,838.00)	(13,935.00)		0.00	(13,935.00)
2620.00	CURRENT YR DISTRUB/CONTRIB	2,243,259.20	0.00		0.00	0.00
2635.00	EQUITY TRANSFER	(171,003.46)	0.00		0.00	0.00
2650.00	RETAINED EARNINGS	(5,389,170.04)	3,317,665.90		0.00	3,317,665.90
Subtotal : None		(6,458,479.74)	1,122,032.37		0.00	1,122,032.37
Total [BS] Balance Sheet		(6,458,479.74)	1,122,032.37		0.00	1,122,032.37

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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
Group : [PL] Profit & Loss						
Subgroup : None						
3021.00	REVENUE PRIVATE	(2,593,580.00)	(2,497,110.00)		0.00	(2,497,110.00)
3022.00	REVENUE MEDICARE A	(2,754,930.00)	(2,854,660.00)		0.00	(2,854,660.00)
3023.00	REVENUE MEDICAID	(11,851,850.00)	(14,108,315.00)		1,582,134.00	(12,526,181.00)
				CAIDJE - 1	1,582,134.00	
3023.xx	Medicaid Patient Paid Amount	0.00	0.00		(1,582,134.00)	(1,582,134.00)
				CAIDJE - 1	(1,582,134.00)	
3025.10	USER FEE REVENUE ACCOUNT	(846.86)	0.00		0.00	0.00
3026.00	REVENUE NAVICARE SCO	(1,109,520.00)	(794,055.00)		37,249.87	(756,805.13)
				CAIDJE - 2	37,249.87	
3026.14	REVENUE NEIGHBORHOOD HP SKILL	0.00	0.00		(32,198.72)	(32,198.72)
				CAIDJE - 2	(32,198.72)	
3026.17	REVENUE CCA SCO CUSTODIAL	(6,450.00)	0.00		(5,051.15)	(5,051.15)
				CAIDJE - 2	(5,051.15)	
3029.00	REVENUE HOSPICE	(958,600.00)	(1,047,280.00)		0.00	(1,047,280.00)
3030	REVENUE MANAGED CARE SKILLED	(7,701.00)	0.00		0.00	0.00
3030.00	REVENUE MANAGED CARE SKILLED	(959,919.00)	(880,330.00)		0.00	(880,330.00)
3031.00	REVENUE UHP HMO/PPO	0.00	(215,215.00)		0.00	(215,215.00)
3032.00	REVENUE MASS. COVID SICK PAY	0.00	(50,093.71)		0.00	(50,093.71)
3034.00	REVENUE COVID TESTING	(542,150.00)	(455,700.00)		0.00	(455,700.00)
3061.00	REVENUE DONATIONS	(1,375.00)	(325.00)		0.00	(325.00)
3073.00	REVENUE MEDICAID ADD-ONS	0.00	(91.74)		0.00	(91.74)
3076.00	REVENUE BEHAVIORAL ADD ON	0.00	(45,050.00)		0.00	(45,050.00)
3079.00	REVENUE MEDICAID STIMULUS	0.00	(484,140.43)		0.00	(484,140.43)
3140.00	GRANT DPH CMP VISITATION AID	0.00	(3,000.00)		0.00	(3,000.00)
3141.00	HIRENOW GRANT PROGRAM - MASS.	0.00	(24,000.00)		0.00	(24,000.00)
3147.00	REVENUE TELEPHONE	(12,571.00)	(10,769.66)		0.00	(10,769.66)
3148.00	REVENUE TV	(6,320.00)	(6,410.00)		0.00	(6,410.00)
3153.00	PURCHASE DISCOUNTS	(30,456.23)	(33,887.73)		0.00	(33,887.73)
3165.00	MEDICARE BAD DEBT RECOVERY	(184.50)	0.00		0.00	0.00
3180.00	REVENUE INTEREST	(23,394.62)	(48,757.66)		0.00	(48,757.66)
3186.00	REVENUE BEAUTY BARBER	(575.00)	(1,800.00)		0.00	(1,800.00)
3190.00	OTHER INCOME	(6,318.51)	(23,554.88)		0.00	(23,554.88)
3192.00	NET ASSETS RELEASED TO OPS	(15.00)	(10.00)		0.00	(10.00)
3725.20	PHARMACY PART A	(137,692.47)	(120,421.65)		0.00	(120,421.65)
3725.30	PHARMACY MEDICAID	(11,954.06)	(16,531.23)		0.00	(16,531.23)
3725.80	PHARMACY MGD CARE	(56,689.21)	(53,340.42)		0.00	(53,340.42)
3726.20	IV THER PART A	(3,956.10)	(4,224.55)		0.00	(4,224.55)
3726.80	IV THER MGD CARE	(2,080.00)	(2,440.00)		0.00	(2,440.00)
3730.20	LAB PART A	(34,065.50)	(23,160.49)		0.00	(23,160.49)
3730.30	LAB MEDICAID	(225.00)	0.00		0.00	0.00
3730.80	LAB MGD CARE	(17,644.00)	(10,619.50)		0.00	(10,619.50)
3732.20	RADIOLOGY PART A	(4,614.42)	(3,247.07)		0.00	(3,247.07)
3732.30	RADIOLOGY MEDICAID	(25.00)	(25.00)		0.00	(25.00)
3732.80	RADIOLOGY MGD CARE	(2,121.84)	(1,681.18)		0.00	(1,681.18)
3742.10	PHYS THER PRIVATE	(291.17)	(1,810.70)		0.00	(1,810.70)
3742.20	PHYS THER PART A	(419,355.73)	(395,425.61)		0.00	(395,425.61)
3742.21	PHYS THER EVERCARE B	0.00	(260.00)		0.00	(260.00)
3742.30	PHYS THER MEDICAID	(1,295.42)	(18,609.04)		0.00	(18,609.04)
3742.50	PHYS THER PART B	(193,233.96)	(151,695.15)		0.00	(151,695.15)
3742.60	PHYS THER MGD CARE PART B	(71,598.62)	(63,692.20)		0.00	(63,692.20)
3742.80	PHYS THER MGD CARE	(175,628.44)	(185,914.93)		0.00	(185,914.93)
3743.10	OCCUP THER PRIVATE	(287.48)	(81.74)		0.00	(81.74)
3743.20	OCCUP THER PART A	(409,068.16)	(400,614.84)		0.00	(400,614.84)
3743.21	OCCUP THER EVERCARE B	0.00	(260.00)		0.00	(260.00)
3743.30	OCCUP THER MEDICAID	0.00	(15,041.01)		0.00	(15,041.01)
3743.50	OCCUP THER PART B	(131,442.73)	(111,639.80)		0.00	(111,639.80)
3743.60	OCCUP THER MGD CARE PART B	(55,575.45)	(57,422.97)		0.00	(57,422.97)
3743.80	OCCUP THER MGD CARE	(173,382.36)	(186,147.21)		0.00	(186,147.21)
3744.20	SPEECH/LANG PART A	(69,494.98)	(68,893.74)		0.00	(68,893.74)
3744.30	SPEECH/LANG MEDICAID	0.00	(1,528.13)		0.00	(1,528.13)
3744.50	SPEECH/LANG PART B	(39,158.68)	(36,978.98)		0.00	(36,978.98)
3744.60	SPEECH/LANG MGD CARE PART B	(23,365.58)	(20,825.88)		0.00	(20,825.88)
3744.80	SPEECH/LANG MGD CARE	(42,633.90)	(30,647.24)		0.00	(30,647.24)
3801.00	CONT ADJ PRIVATE	17,636.80	108.79		0.00	108.79
3802.00	CONT ADJ PART A	(1,794,891.78)	(1,408,630.06)		0.00	(1,408,630.06)
3802.01	CONT ADJ PART A ANCILLARIES	1,078,247.36	1,015,987.95		0.00	1,015,987.95
3802.10	2% MEDICARE REDUCTION	13.37	48,449.75		0.00	48,449.75
3803.00	CONT ADJ MEDICAID	4,675,188.00	5,555,609.59		0.00	5,555,609.59
3803.10	CONT ADJ HOSPICE	332,208.71	376,243.72		0.00	376,243.72
3803.12	CONT ADJ NAVICARE SCO	417,647.13	291,192.72		0.00	291,192.72
3803.15	CONT ADJ MANAGED CARE	0.00	(64.52)		0.00	(64.52)
3805.00	CONT ADJ PART B	44,368.60	50,252.00		0.00	50,252.00
3805.10	2% MEDICARE B REDUCTION	0.00	2,582.98		0.00	2,582.98
3806.00	CONT ADJ UHP	0.00	(15,817.06)		0.00	(15,817.06)
3807.00	CONT ADJ MGD CARE PART B	(3,664.09)	(179.35)		0.00	(179.35)
3808.00	CONT ADJ MGD CARE	(107,219.61)	66,951.13		0.00	66,951.13

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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
3808.01	CONT ADJ MGD CARE ANCILLARIES	467,882.18	469,341.71		0.00	469,341.71
3812.10	CONT ADJ CCA SCO CUSTODIAL	3,153.63	0.00		0.00	0.00
3816.00	CONT ADJ MGD CARE CUSTODIAL	0.00	80.42		0.00	80.42
4110.00	SALARY ADMINISTRATOR	173,673.11	264,629.13		0.00	264,629.13
4111.00	CONTRA SAL ADMINISTRATOR	0.00	(31,155.84)		0.00	(31,155.84)
4114.00	SALARIES ADMISSIONS	269,485.80	270,782.67		0.00	270,782.67
4140.00	SALARIES CLERICAL	308,551.57	286,857.12		0.00	286,857.12
4141.00	CONTRA CLERICAL SALARIES	(2,573.86)	0.00		0.00	0.00
4150.00	PAYROLL SERVICES	26,592.66	26,619.46		0.00	26,619.46
4151.00	BILLING/COMP SERVICES	96,661.13	112,116.41		0.00	112,116.41
4153.00	CORI EXPENSE	9,487.28	12,185.91		0.00	12,185.91
4158.00	BANK CHARGES	6,589.00	5,556.86		0.00	5,556.86
4160.00	MANAGEMENT FEES	867,449.96	992,627.28		0.00	992,627.28
4161.00	USER FEES MEDICAID	840,576.91	900,202.63		0.00	900,202.63
4249.00	POSTAGE	10,258.99	9,468.95		0.00	9,468.95
4250.00	OFFICE SUPP & EXP	24,306.27	26,858.93		0.00	26,858.93
4251.00	PROF SERVICE	1,210.00	1,975.00		0.00	1,975.00
4252.00	TUITION & EDUCATION	(1,436.13)	3,086.07		0.00	3,086.07
4255.00	DONATIONS	650.00	100.00		0.00	100.00
4257.00	LATE CHARGES	12.63	23.21		0.00	23.21
4258.00	FINES & PENALTIES	0.00	5,900.00		0.00	5,900.00
4259.00	MISCELLANEOUS EXPENSE	1,851.73	9,048.83		0.00	9,048.83
4261.00	TELEPHONE	63,613.96	42,047.41		0.00	42,047.41
4280.00	TRAVEL/CONV/MEETINGS	6,750.45	5,394.71		0.00	5,394.71
4294.00	MARKETING	2,566.10	3,072.36		0.00	3,072.36
4295.00	ADVERTISING HELP WANTED	41,306.74	33,513.13		0.00	33,513.13
4298.00	ADVERTISING PROMOTIONAL	5,239.02	5,024.70		0.00	5,024.70
4301.00	LIC & DUES PT RELATED	11,180.79	11,949.37		0.00	11,949.37
4302.00	LIC & DUES NOT PT RELATED	23,621.47	20,884.25		0.00	20,884.25
4306.00	SALARIES STAFF DEVELOPMENT	57,238.44	102,869.50		0.00	102,869.50
4329.00	OTHER EMP BENEFITS	23,572.28	18,804.11		0.00	18,804.11
4360.00	ACCOUNTING OTHER	33,059.00	18,937.75		0.00	18,937.75
4370.00	LEGAL	22,540.51	9,242.15		0.00	9,242.15
4370.10	LEGAL/GUARDIAN FEES/PT RELATED	9,196.75	5,655.69		0.00	5,655.69
4400.00	P/R TAXES TOTAL	678,059.68	742,997.85		0.00	742,997.85
4400.10	UNEMPLOYMENT CLAIMS	6,713.47	22,607.94		0.00	22,607.94
4415.00	GROUP HEALTH INS	723,347.88	705,183.98		0.00	705,183.98
4416.00	GROUP DENTAL	780.40	3,474.30		0.00	3,474.30
4417.00	GROUP VISION	48.88	81.20		0.00	81.20
4418.00	GROUP LIFE/DISABILITY	11,007.46	7,059.58		0.00	7,059.58
4420.00	GEN/PROF LIAB INS	89,896.98	127,099.71		0.00	127,099.71
4425.00	WORKERS COMP	167,312.60	155,519.47		0.00	155,519.47
4427.00	COVID TESTING	444,740.00	314,955.00		0.00	314,955.00
4439.00	SEMINARS/INSERVICES	225.00	90.00		0.00	90.00
4520.10	INTEREST EXPENSE BANK A BOND	331,469.88	42,220.48		0.00	42,220.48
4521.00	INTEREST 2ND MORTG	3,912.84	0.00		0.00	0.00
4521.10	INTEREST EXPENSE BANK B BOND	10,859.26	0.00		0.00	0.00
4522.00	INTEREST EXPENSE	42,220.48	(42,220.48)		0.00	(42,220.48)
4523.00	INTEREST LONG TERM LOAN	149,652.04	0.00		0.00	0.00
4525.00	INTEREST EXPENSE BOND	728,915.25	1,584,137.53		0.00	1,584,137.53
4528.00	AMORT MORT ACQ COSTS	56,617.34	16,253.62		0.00	16,253.62
4528.10	AMORTIZATION OF GOODWILL	231,000.00	231,000.00		0.00	231,000.00
4531.00	INTEREST PPP LOAN	10,280.58	0.00		0.00	0.00
4538.00	LEASE PAYMENTS	9,365.48	10,809.43		0.00	10,809.43
4550.00	DEPREC BUILDING	620,102.06	620,102.07		0.00	620,102.07
4560.00	DEPREC IMPROVEMENTS	17,405.92	17,811.68		0.00	17,811.68
4565.00	DEPREC LAND IMPROVEMENTS	1,493.40	1,493.40		0.00	1,493.40
4570.00	DEPREC EQUIPMENT	80,676.33	83,732.12		0.00	83,732.12
4570.10	DEPREC COMP EQUIPMENT	21,644.62	16,381.86		0.00	16,381.86
4575.00	DEPREC SOFTWARE	756.60	756.60		0.00	756.60
4577.00	DEPRECIATION VEHICLE	8,938.56	8,938.56		0.00	8,938.56
4580.00	CHANGE IN BENEFICIAL INT	(150.00)	(100.00)		0.00	(100.00)
4581.00	TEMP NA RESTRICT RELEASED OPS	15.00	10.00		0.00	10.00
4582.00	GIFT EXPENSE	15.00	10.00		0.00	10.00
4590.00	INSURANCE BLDG & EQUIP	16,593.26	17,486.57		0.00	17,486.57
5105.00	SALARIES PLANT	171,551.18	166,517.68		0.00	166,517.68
5110.00	PURCH SERV PLANT	99,182.05	109,364.00		0.00	109,364.00
5111.00	WASTE WATER TREATMENT PLANT	82,932.35	92,926.04		0.00	92,926.04
5115.00	SUPP & EXP PLANT	54,069.33	54,562.46		0.00	54,562.46
5121.00	ELECTRICITY	112,852.07	126,524.06		0.00	126,524.06
5122.00	WATER & SEWERAGE	23,174.01	24,033.35		0.00	24,033.35
5124.00	GAS	49,742.02	61,089.97		0.00	61,089.97
5125.00	CABLE TELEVISION	17,345.52	17,539.43		0.00	17,539.43
5205.00	SALARIES DIETARY	422,255.10	458,297.69		0.00	458,297.69
5220.00	RAW FOOD	295,151.09	342,671.79		0.00	342,671.79
5231.00	SALARIES DIETICIAN	46,248.00	52,812.00		0.00	52,812.00
5233.00	PURCH SERV DIETICIAN	4,170.25	1,207.00		0.00	1,207.00
5234.00	PURCH SERV DIETARY	0.00	2,280.00		0.00	2,280.00
5235.00	SUPP & EXP DIETARY	35,924.59	37,762.50		0.00	37,762.50

Client: **A442481 - Fair Havens, Inc.**
Engagement: **MD 2022 - Fair Havens, Inc**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB**

Account	Description	CAID PP-1	UNADJ CP	JE Ref #	CAIDJE	CAID CP
		12/31/2021	12/31/2022			12/31/2022
5310.00	SALARIES LAUNDRY	115,365.78	118,934.45		0.00	118,934.45
5330.00	SUPP & EXP LAUNDRY	5,177.86	5,479.33		0.00	5,479.33
5340.00	LAUNDRY-LINEN & BEDDING	11,322.94	9,791.85		0.00	9,791.85
5410.00	SALARIES HOUSEKEEPING	287,905.76	319,266.83		0.00	319,266.83
5420.00	SUPP & EXP HOUSEKEEPING	39,256.08	39,660.44		0.00	39,660.44
6020.00	SALARY DIRECTOR OR NURSING	118,892.11	124,480.88		0.00	124,480.88
6022.00	SALARIES NSG SUPERVISOR	153,127.06	200,225.54		0.00	200,225.54
6023.00	CONTRA SALARIES NSG SUPERVISOR	32,410.56	0.00		0.00	0.00
6025.00	SALARIES QA/PROGRAM DIRECTOR	89,750.48	81,963.66		0.00	81,963.66
6026.00	SALARIES MDS/CASE MNGR	181,750.37	174,019.29		0.00	174,019.29
6030.10	SALARIES RN	444,530.80	605,188.42		0.00	605,188.42
6040.10	SALARIES LPN	1,880,521.93	2,056,511.11		0.00	2,056,511.11
6050.10	SALARIES CNA	2,401,859.65	2,652,104.85		0.00	2,652,104.85
6060.00	SALARIES REHAB AIDES	17,039.88	18,360.75		0.00	18,360.75
6062.00	SALARY SCHEDULER	61,563.56	85,141.65		0.00	85,141.65
6063.00	SALARIES UNIT CLERK	45,048.07	52,920.32		0.00	52,920.32
6502.00	NURSING CONSULTANT	58,506.56	75,209.95		0.00	75,209.95
6503.00	MDS/PPS CONSULTANTS	12,000.00	8,000.00		0.00	8,000.00
6505.00	SALARIES MEDICAL RECORDS	44,087.87	47,742.94		0.00	47,742.94
6506.00	SALARIES MMQ NURSE	123,726.43	151,215.76		0.00	151,215.76
6511.00	MEDICAL DIRECTOR	25,154.00	24,850.00		0.00	24,850.00
6512.00	SUB-ACUTE MEDICAL DIRECTOR	0.00	6,000.00		0.00	6,000.00
6514.00	EMPLOYEE PHYSICALS	8,255.00	10,472.00		0.00	10,472.00
6522.00	SUPP & EXP NURSING	281,387.49	279,291.14		0.00	279,291.14
6530.00	PHARMACY CONSULTANT	3,528.00	3,381.00		0.00	3,381.00
6535.00	MEDICAL RECORDS CONSULT	1,617.00	1,764.00		0.00	1,764.00
6810.00	SALARIES SOCIAL SERVICE	166,565.07	166,240.32		0.00	166,240.32
6830.00	PURCH SERV SOCIAL SERVICE	2,720.00	12,784.00		0.00	12,784.00
7021.00	SALARIES ACTIVITIES	192,020.79	210,289.33		0.00	210,289.33
7022.00	PURCH SERV ACTIVITIES	2,485.00	3,503.94		0.00	3,503.94
7023.00	SUPP & EXP ACTIVITIES	2,743.55	3,455.67		0.00	3,455.67
7825.10	PHARMAY PRIVATE	433.27	625.45		0.00	625.45
7825.20	PHARMACY PART A	134,565.24	116,986.72		0.00	116,986.72
7825.30	PHARMACY MEDICAID	6,573.41	10,726.08		0.00	10,726.08
7825.80	PHARMACY MGD CARE	55,738.31	52,715.92		0.00	52,715.92
7826.20	IV THER PART A	5,013.18	7,732.67		0.00	7,732.67
7826.30	IV THER MEDICAID	846.45	1,686.97		0.00	1,686.97
7826.80	IV THER MGD CARE	2,145.08	2,775.00		0.00	2,775.00
7827.20	MED/SURG PART A	689.81	0.00		0.00	0.00
7830.20	LAB PART A	18,905.78	24,402.44		0.00	24,402.44
7830.80	LAB MGD CARE	8,454.00	12,275.05		0.00	12,275.05
7832.10	RADIOLOGY PRIVATE	0.00	25.00		0.00	25.00
7832.20	RADIOLOGY PART A	5,717.82	3,872.28		0.00	3,872.28
7832.30	RADIOLOGY MEDICAID	50.00	0.00		0.00	0.00
7832.80	RADIOLOGY MGD CARE	2,121.84	1,782.58		0.00	1,782.58
7841.10	RESP THER/02 PRIVATE	0.00	(620.00)		0.00	(620.00)
7841.70	RESP THER/02 VA	0.00	2,092.84		0.00	2,092.84
7841.75	PURCH SERV RESP THER	2,178.00	0.00		0.00	0.00
7841.78	RESP THER/02 SUPPLIES	21,309.52	18,829.12		0.00	18,829.12
7842.00	PURCH SVC REHAB CONSULTANT	0.00	4,845.00		0.00	4,845.00
7842.20	PHYS THER PART A	920.00	0.00		0.00	0.00
7842.39	REHAB MANAGER	85,670.39	89,843.00		0.00	89,843.00
7842.40	CONTRA SALARIES REHAB MNGT	(63,470.96)	(17,385.80)		0.00	(17,385.80)
7842.62	SALARIES PT	140,558.44	114,671.91		0.00	114,671.91
7842.68	PURCHASE SERVICES PT	33,411.94	21,358.73		0.00	21,358.73
7842.69	CONTRA SALARIES PT	5,860.04	0.00		0.00	0.00
7842.72	SALARIES PTA	164,175.16	187,757.38		0.00	187,757.38
7842.75	SALARIES- QA ASSURANCE SPECIAL	105,797.97	21,900.93		0.00	21,900.93
7842.79	PHYS THER SUPPLIES	4,960.08	3,848.48		0.00	3,848.48
7843.62	SALARIES OT	169,235.40	218,230.09		0.00	218,230.09
7843.69	CONTRA SALARIES OT	24,854.76	6,286.50		0.00	6,286.50
7843.72	SALARIES COTA	89,721.36	89,029.30		0.00	89,029.30
7843.79	OCCUP THER SUPPLIES	1,055.83	0.00		0.00	0.00
7844.20	SPEECH/LANG PART A	1,170.00	780.00		0.00	780.00
7844.50	SPEECH/LANG PART B	97.26	486.00		0.00	486.00
7844.62	SALARIES SLP	72,347.01	47,391.46		0.00	47,391.46
7844.68	PURCHASE SERVICES SLP	4,350.00	14,308.50		0.00	14,308.50
7844.69	CONTRA SALARIES SLP	0.00	(435.00)		0.00	(435.00)
7844.80	SPEECH/LANG MGD CARE	390.00	0.00		0.00	0.00
7854.20	AMBULANCE PART A	21,807.85	19,472.32		0.00	19,472.32
7854.30	AMBULANCE MEDICAID	802.60	0.00		0.00	0.00
7854.80	AMBULANCE MGD CARE	9,447.67	14,020.00		0.00	14,020.00
7894.10	COMP MED EQUIP PRIVATE	80.00	1,060.00		0.00	1,060.00
7894.20	COMP MED EQUIP PART A	13,326.00	6,507.09		0.00	6,507.09
7894.30	COMP MED EQUIP MEDICAID	7,401.00	5,088.00		0.00	5,088.00
7894.80	COMP MED EQUIP MGD CARE	2,003.00	2,611.00		0.00	2,611.00
8010.00	BAD DEBTS	23,000.00	111,926.79		0.00	111,926.79
8050.00	PRIOR YEAR ADJUSTMENTS	2,252.22	4,615.05		0.00	4,615.05
9000.00	LOSS ON FINANCING	419,087.53	0.00		0.00	0.00

Client: **A442481 - Fair Havens, Inc.**
Engagement: **MD 2022 - Fair Havens, Inc**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB**

Account	Description	CAID PP-1	UNADJ CP	JE Ref #	CAIDJE	CAID CP
		12/31/2021	12/31/2022			12/31/2022
9048.00	EQUITY TRANSFER.EXPENSE	9,134,440.63	(188,538.53)		0.00	(188,538.53)
9050.00	CHANGE FAIR VAL INT RATE SWAP	(433,938.91)	0.00		0.00	0.00
9052.00	PPP LOAN FORGIVENESS	(1,656,075.58)	0.00		0.00	0.00
Subtotal : None		6,458,479.74	(1,122,032.37)		0.00	(1,122,032.37)
Total [PL] Profit & Loss		6,458,479.74	(1,122,032.37)		0.00	(1,122,032.37)

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Client: **A442481 - Fair Havens, Inc.**
Engagement: **MD 2022 - Fair Havens, Inc**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - SNF-CR Groupings**

Account	Description	CAID CP 12/31/2022	FS PP-1 12/31/2021
Group : [S6L1.1C1] Cash and Cash Equivalents			
Subgroup : None			
1010.00	CASH IN BANK OPERATING ACCT	1,545,244.68	1,922,451.98
1010.10	CASH WWTP 2667	271,278.25	270,572.32
1010.40	CASH MONEY MARKET ACCOUNT	2,101,162.89	0.00
1020.00	CASH PAYROLL ACCOUNT	58,423.26	84,284.40
1020.16	PEOPLES UNITED BANK - PPP	0.00	639,790.00
1022.00	CASH RESIDENT DONATION	12,898.40	12,580.51
1030.00	PETTY CASH ON HAND	750.00	750.00
Subtotal : None		3,989,757.48	2,930,429.21
Total [S6L1.1C1]	Cash and Cash Equivalents	3,989,757.48	2,930,429.21
Group : [S6L1.5C1] Payer Accounts Receivable			
Subgroup : [S6L1.5C1A] A/ R Self-Pay Patients (Private)			
1061.00	A/R PRIVATE	154,608.48	135,254.95
1061.10	A/R PRIV CO-INS	34,938.50	43,657.66
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		189,546.98	178,912.61
Subgroup : [S6L1.5C1B] A/R Managed Care Patients (Private)			
1070.00	A/R HMO/MANAGED CARE	175,420.49	172,814.77
1075.00	A/R OTHER CO-INS	73,800.18	37,862.04
1081.00	A/R MANAGED CARE PART B	18,742.21	18,548.97
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		267,962.88	229,225.78
Subgroup : [S6L1.5C1C] A/r Medicare Non Managed Care			
1062.00	A/R MEDICARE A	480,474.46	230,837.59
1084.00	A/R MEDICARE B	32,603.60	28,227.71
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		513,078.06	259,065.30
Subgroup : [S6L1.5C1E] A/R Mass Medicaid Non Managed Care			
1063.00	A/R MEDICAID	851,049.42	724,251.71
1063.10	A/R MEDICAID CO-INS	33,199.12	17,721.39
1064.00	A/R MEDICAID PAT PD AMT	45,052.89	32,823.06
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Car		929,301.43	774,796.16
Subgroup : [S6L1.5C1G] A/R Mass Medicaid Managed Care			
1063.11	A/R NAVICARE SCO	53,890.53	58,151.75
1063.15	A/R CCA SKILLED	(11,600.00)	(11,600.00)
1063.17	A/R CCA SCO CUSTODIAL	1,863.13	1,863.13
Subtotal [S6L1.5C1G] A/R Mass Medicaid Managed Care		44,153.66	48,414.88
Subgroup : [S6L1.5C1H] A/R Other Public Patients			
1069.00	A/R HOSPICE	81,207.48	105,787.35
Subtotal [S6L1.5C1L] A/R Other Public Patients		81,207.48	105,787.35
Total [S6L1.5C1]	Payer Accounts Receivable	2,025,250.49	1,596,202.08
Group : [S6L1.6C1] Less Reserve for Bad Debts			
Subgroup : None			
1140.00	RESERVE FOR BAD DEBTS	(27,142.10)	(32,188.35)
Subtotal : None		(27,142.10)	(32,188.35)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(27,142.10)	(32,188.35)
Group : [S6L1.8C1] Receivable from Affiliates/Related Parties			
Subgroup : None			
2117.00	DUE TO/FROM LAUREL RIDGE REHAE	31,155.84	0.00
2120.00	DUE TO/FROM LUTHERAN REHAB	981,000.00	0.00
2142.00	DUE TO/FROM LHS	750,000.00	0.00
Subtotal : None		1,762,155.84	0.00
Total [S6L1.8C1]	Receivable from Affiliates/Related Par	1,762,155.84	0.00
Group : [S6L1.10C1] Supply Inventory			
Subgroup : None			
1200.00	INVENTORY	40,247.00	0.00
Subtotal : None		40,247.00	0.00
Total [S6L1.10C1]	Supply Inventory	40,247.00	0.00
Group : [S6L1.11C1] Other Receivables			
Subgroup : None			
1180.00	OTHER RECEIVABLES	7,328.22	1,195,827.54

Subtotal : None		7,328.22	1,195,827.54
Total [S6L1.11C1]	Other Receivables	7,328.22	1,195,827.54
Group : [S6L1.13C1] Prepaid Insurance			
Subgroup : None			
1280.00	PREPAID INSURANCE	8,884.85	21,297.74
Subtotal : None		8,884.85	21,297.74
Total [S6L1.13C1]	Prepaid Insurance	8,884.85	21,297.74
Group : [S6L1.15C1] Other Prepaid Expenses			
Subgroup : None			
1300.00	OTHER PREPAID EXPENSE	20,383.36	42,550.72
Subtotal : None		20,383.36	42,550.72
Total [S6L1.15C1]	Other Prepaid Expenses	20,383.36	42,550.72
Group : [S6L1.17C1] Other Current Assets			
Subgroup : None			
1025.00	UMB - DEBT SERVICE RESERVE	2,110,800.00	2,110,800.00
1026.00	UMB - CONSTRUCTION MONITOR	28,800.00	28,800.00
1027.00	UMB-CONTING/UNPD INV/EXC PRC	67,686.40	67,686.40
1028.00	UMB ACCOUNT - CAPITAL RESERVE	2,659,387.77	3,823,144.04
Subtotal : None		4,866,674.17	6,030,430.44
Total [S6L1.17C1]	Other Current Assets	4,866,674.17	6,030,430.44
Group : [S6L2.1C1] Land			
Subgroup : None			
1511.00	LAND	95,917.50	95,917.50
Subtotal : None		95,917.50	95,917.50
Total [S6L2.1C1]	Land	95,917.50	95,917.50
Group : [S6L2.2C1] Building			
Subgroup : [S6L2.2C1] Building Costs			
1521.00	BUILDING	24,804,082.50	24,804,082.50
Subtotal [S6L2.2C1A] Building Costs		24,804,082.50	24,804,082.50
Subgroup : [S6L2.2C1] A/D Building			
1522.00	ACCUM DEPR BUILDING	(4,866,693.87)	(4,246,591.80)
Subtotal [S6L2.2C1B] A/D Building		(4,866,693.87)	(4,246,591.80)
Total [S6L2.2C1]	Building	19,937,388.63	20,557,490.70
Group : [S6L2.3C1] Improvements - Cost			
Subgroup : [S6L2.3C1] Building Improvements			
1611.00	BUILDING IMPROVEMENTS	357,256.92	351,881.26
1661.00	LAND IMPROVEMENTS	22,400.00	22,400.00
Subtotal [S6L2.3C1A] Building Improvements		379,656.92	374,281.26
Subgroup : [S6L2.3C1] A/D Building Improvements			
1612.00	ACCUM DEPR BLDG IMPROV	(71,509.71)	(53,698.03)
1662.00	ACCUM DEPR LAND IMPROVEMENTS	(3,566.27)	(2,072.87)
Subtotal [S6L2.3C1D] A/D Building Improvements		(75,075.98)	(55,770.90)
Total [S6L2.3C1]	Improvements - Cost	304,580.94	318,510.36
Group : [S6L2.4C1] Equipment			
Subgroup : [S6L2.4C1] Equipment Cost			
1651.00	EQUIPMENT	840,779.25	818,646.08
1651.60	COMPUTER EQUIPMENT	147,254.61	129,198.62
Subtotal [S6L2.4C1A] Equipment Cost		988,033.86	947,844.70
Subgroup : [S6L2.4C1] A/D Equipment			
1652.00	ACCUM DEPR EQUIPMENT	(446,967.81)	(363,235.69)
1653.00	ACCUM DEPRN COMPUTER EQUIP	(88,333.69)	(71,951.83)
Subtotal [S6L2.4C1b] A/D Equipment		(535,301.50)	(435,187.52)
Total [S6L2.4C1]	Equipment	452,732.36	512,657.18
Group : [S6L2.5C1] Software/Limited Life Assets			
Subgroup : [S6L2.5C1] Software Cost			
1711.00	SOFTWARE	2,269.73	2,269.73
Subtotal [S6L2.5C1A] Software Cost		2,269.73	2,269.73
Subgroup : [S6L2.5C1] A/D Software			
1712.00	ACCUM DEPR SOFTWARE	(2,143.70)	(1,387.10)
Subtotal [S6L2.5C1B] A/D Software		(2,143.70)	(1,387.10)
Total [S6L2.5C1]	Software/Limited Life Assets	126.03	882.63

5,375.66

40,189.16

Group : [S6L2.6C1] Motor Vehicle - Cost			
Subgroup : [S6L2.6C1] Motor Vehicle Cost			
1608.00	VEHICLE	44,692.75	44,692.75
Subtotal [S6L2.6C1A] Motor Vehicle Cost		44,692.75	44,692.75
Subgroup : [S6L2.6C1] A/D Motor Vehicles			
1716.00	ACCUM DEPR VEHICLE	(20,856.64)	(11,918.08)
Subtotal [S6L2.6C1B] A/D Motor Vehicles		(20,856.64)	(11,918.08)
Total [S6L2.6C1] Motor Vehicle - Cost		23,836.11	32,774.67
Group : [S6L3.1C1] Long Term Investments			
Subgroup : None			
1257.00	BENEFICIAL INTEREST	3,354.80	3,264.80
Subtotal : None		3,354.80	3,264.80
Total [S6L3.1C1] Long Term Investments		3,354.80	3,264.80
Group : [S6L3.3C1] Other Deferred Charges and Non Current Assets			
Subgroup : [S6L3.3C1] Purchased Goodwill			
1717.00	GOODWILL	1,270,500.00	1,501,500.00
Subtotal [S6L3.3C1B] Purchased Goodwill		1,270,500.00	1,501,500.00
Total [S6L3.3C1] Other Deferred Charges and Non Curr		1,270,500.00	1,501,500.00
Group : [S6L3.4C1] Construction in Progress			
Subgroup : None			
1639.00	CONSTRUCTION IN PROGRESS	2,589,184.24	1,305,438.69
Subtotal : None		2,589,184.24	1,305,438.69
Total [S6L3.4C1] Construction in Progress		2,589,184.24	1,305,438.69
Group : [S6L3.5C1] Mortgage Acquisition Costs			
Subgroup : None			
1974.00	AMORT BOND UNDERWRTR DISCOU	477,299.30	499,493.78
1975.00	MORTGAGE ACQUISITION COSTS	349,539.48	365,793.10
Subtotal : None		826,838.78	865,286.88
Total [S6L3.5C1] Mortgage Acquisition Costs		826,838.78	865,286.88
Group : [S6L5.1C1] Trade Payable			
Subgroup : None			
2020.00	ACCOUNTS PAYABLE	(1,010,750.13)	(547,050.61)
Subtotal : None		(1,010,750.13)	(547,050.61)
Total [S6L5.1C1] Trade Payable		(1,010,750.13)	(547,050.61)
Group : [S6L5.2C1] Accrued Expenses			
Subgroup : None			
1256.00	REFUNDS CONTRA	(2,195.69)	(573.30)
2030.00	ACCRUED EXPENSES	(33,809.96)	(29,686.19)
2043.00	USER FEE LIAB MEDICAID	(217,232.62)	(224,815.83)
Subtotal : None		(253,238.27)	(255,075.32)
Total [S6L5.2C1] Accrued Expenses		(253,238.27)	(255,075.32)
Group : [S6L5.3C1] Due to Insurance Payers			
Subgroup : [S6L5.3C1] Due Medicare Actual			
2027.00	DUE TO/FROM MEDICARE	0.00	(15,805.26)
Subtotal [S6L5.3C1D] Due Medicare Actual		0.00	(15,805.26)
Total [S6L5.3C1] Due to Insurance Payers		0.00	(15,805.26)
Group : [S6L5.6C1] Long Term Debt, Current Portion-Banks, Mortgages, Other			
Subgroup : [S6L5.6C1] Current LT Debt-Banks			
2173.00	OBLIGATED GRP SHORT TERM BOND	(399,000.00)	0.00
2174.00	OBLGTD GRP ST BOND ISSUE PREM	(139,020.14)	(139,840.17)
2362.00	OBLGTD GRP LT BOND ISSUE PREM	(2,868,286.70)	(3,007,306.85)
Subtotal [S6L5.6C1A] Current LT Debt-Banks		(3,406,306.84)	(3,147,147.02)
Total [S6L5.6C1] Long Term Debt, Current Portion-Ban		(3,406,306.84)	(3,147,147.02)
Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities			
Subgroup : [S6L5.7C1] Accrued Salaaaries			
2022.00	ACCRUED PAYROLL	(201,669.34)	(153,803.79)
2191.00	ACCRUED VACATION	(532,618.00)	(535,425.00)
2192.00	ACCRUED SICK/PERSONAL	(83,040.00)	(87,164.00)
Subtotal [S6L5.7C1A] Accrued Salaaaries		(817,327.34)	(776,392.79)
Subgroup : [S6L5.7C1] Accrued Pauroll Taxes Payable			
2214.00	ACCRUED PAYROLL TAXES	(64,261.27)	(61,011.31)
2214.10	ACCRUED FICA	0.00	(187,074.97)
Subtotal [S6L5.7C1C] Accrued Pauroll Taxes Payable		(64,261.27)	(248,086.28)

Subgroup : [S6L5.7C1] Other Payroll Liabilities			
2218.10	403B WITHHOLDINGS	(4,409.20)	0.00
Subtotal [S6L5.7C1D] Other Payroll Liabilities		(4,409.20)	0.00
Total [S6L5.7C1] Accrued Salaries & Payroll Liabilities		(885,997.81)	(1,024,479.07)
Group : [S6L5.9C1] Accrued Interest Payable			
Subgroup : None			
2270.00	ACCRUED INT PAYABLE	(853,694.89)	(787,626.66)
Subtotal : None		(853,694.89)	(787,626.66)
Total [S6L5.9C1] Accrued Interest Payable		(853,694.89)	(787,626.66)
Group : [S6L6.1C1] Motgage Payable			
Subgroup : None			
2340.00	BOND	(33,639,000.00)	(34,038,000.00)
Subtotal : None		(33,639,000.00)	(34,038,000.00)
Total [S6L6.1C1] Motgage Payable		(33,639,000.00)	(34,038,000.00)
Group : [S6L6.2C1] Due to Related Parties, Subsidiaries & Affilates			
Subgroup : None			
2135.00	DUE TO/FROM ASCENTRIA	(330,709.29)	(295,816.29)
Subtotal : None		(330,709.29)	(295,816.29)
Total [S6L6.2C1] Due to Related Parties, Subsidiaries &		(330,709.29)	(295,816.29)
Group : [S6L8A.1C1] Net Assets Without Donor Restrictions			
Subgroup : None			
2635.00	EQUITY TRANSFER	0.00	(171,003.46)
Subtotal : None		0.00	(171,003.46)
Total [S6L8A.1C1] Net Assets Without Donor Restriction		0.00	(171,003.46)
Group : [S6L8A.1C2] Net Assets With Donor Restrictions			
Subgroup : None			
2610.00	NET ASSETS WITH RESTRICTIONS	(13,935.00)	(8,838.00)
Subtotal : None		(13,935.00)	(8,838.00)
Total [S6L8A.1C2] Net Assets With Donor Restrictions		(13,935.00)	(8,838.00)
Group : [S6L8B.4C1] Owners Equity Balance-Retained Earnings			
Subgroup : None			
2620.00	CURRENT YR DISTRUB/CONTRIB	0.00	2,243,259.20
2650.00	RETAINED EARNINGS	3,317,665.90	(5,389,170.04)
Subtotal : None		3,317,665.90	(3,145,910.84)
Total [S6L8B.4C1] Owners Equity Balance-Retained Earr		3,317,665.90	(3,145,910.84)
Group : [S2L1.1C1] Private Pay			
Subgroup : None			
3021.00	REVENUE PRIVATE	(2,497,110.00)	(2,593,580.00)
Subtotal : None		(2,497,110.00)	(2,593,580.00)
Total [S2L1.1C1] Private Pay		(2,497,110.00)	(2,593,580.00)
Group : [S2L1.2C1] Commerical Managed Care			
Subgroup : None			
3031.00	REVENUE UHP HMO/PPO	(215,215.00)	0.00
3806.00	CONT ADJ UHP	(15,817.06)	0.00
3816.00	CONT ADJ MGD CARE CUSTODIAL	80.42	0.00
Subtotal : None		(230,951.64)	0.00
Total [S2L1.2C1] Commerical Managed Care		(230,951.64)	0.00
Group : [S2L1.4C1] Medicare-Fee-For-Service			
Subgroup : None			
3022.00	REVENUE MEDICARE A	(2,854,660.00)	(2,754,930.00)
3802.00	CONT ADJ PART A	(1,408,630.06)	(1,794,891.78)
3802.10	2% MEDICARE REDUCTION	48,449.75	13.37
Subtotal : None		(4,214,840.31)	(4,549,808.41)
Total [S2L1.4C1] Medicare-Fee-For-Service		(4,214,840.31)	(4,549,808.41)
Group : [S2L1.5C1] Medicare Managed Care (Part C)			
Subgroup : None			
3030.00	REVENUE MANAGED CARE SKILLED	(880,330.00)	(967,620.00)
3808.00	CONT ADJ MGD CARE	66,951.13	(107,219.61)
Subtotal : None		(813,378.87)	(1,074,839.61)
Total [S2L1.5C1] Medicare Managed Care (Part C)		(813,378.87)	(1,074,839.61)
Group : [S2L1.6C1] MassHealth Fee-for-Service			
Subgroup : None			
3023.00	REVENUE MEDICAID	(12,526,181.00)	(11,851,850.00)
3025.10	USER FEE REVENUE ACCOUNT	0.00	(846.86)
3073.00	REVENUE MEDICAID ADD-ONS	(91.74)	0.00

3076.00	REVENUE BEHAVIORAL ADD ON	(45,050.00)	0.00
3803.00	CONT ADJ MEDICAID	5,555,609.59	4,675,188.00
Subtotal : None		(7,015,713.15)	(7,177,508.86)
Total [S2L1.6C1]	MassHealth Fee-for-Service	(7,015,713.15)	(7,177,508.86)
Group : [S2L1.7C1]	MassHealth Managed Care		
Subgroup : None			
3026.14	REVENUE NEIGHBORHOOD HP SKILL	(32,198.72)	0.00
Subtotal : None		(32,198.72)	0.00
Total [S2L1.7C1]	MassHealth Managed Care	(32,198.72)	0.00
Group : [S2L1.8C1]	Senior Care Options		
Subgroup : None			
3026.00	REVENUE NAVICARE SCO	(756,805.13)	(1,109,520.00)
3803.12	CONT ADJ NAVICARE SCO	291,192.72	417,647.13
3803.15	CONT ADJ MANAGED CARE	(64.52)	0.00
3812.10	CONT ADJ CCA SCO CUSTODIAL	0.00	3,153.63
Subtotal : None		(465,676.93)	(688,719.24)
Total [S2L1.8C1]	Senior Care Options	(465,676.93)	(688,719.24)
Group : [S2L1.12C1]	Medicaid Patient Paid Amount		
Subgroup : None			
3023.xx	Medicaid Patient Paid Amount	(1,582,134.00)	0.00
Subtotal : None		(1,582,134.00)	0.00
Total [S2L1.12C1]	Medicaid Patient Paid Amount	(1,582,134.00)	0.00
Group : [S2L1.14C1]	Veterans & Other Public		
Subgroup : None			
3029.00	REVENUE HOSPICE	(1,047,280.00)	(958,600.00)
3803.10	CONT ADJ HOSPICE	376,243.72	332,208.71
Subtotal : None		(671,036.28)	(626,391.29)
Total [S2L1.14C1]	Veterans & Other Public	(671,036.28)	(626,391.29)
Group : [S2L1.15C1]	Other Payer Revenue		
Subgroup : None			
3026.17	REVENUE CCA SCO CUSTODIAL	(5,051.15)	(6,450.00)
Subtotal : None		(5,051.15)	(6,450.00)
Total [S2L1.15C1]	Other Payer Revenue	(5,051.15)	(6,450.00)
Group : [S2L1.4C2]	Ancillary-Medicare Fee-for-Service		
Subgroup : None			
3725.20	PHARMACY PART A	(120,421.65)	(137,692.47)
3725.30	PHARMACY MEDICAID	(16,531.23)	(11,954.06)
3725.80	PHARMACY MGD CARE	(53,340.42)	(56,689.21)
3726.20	IV THER PART A	(4,224.55)	(3,956.10)
3726.80	IV THER MGD CARE	(2,440.00)	(2,080.00)
3730.20	LAB PART A	(23,160.49)	(34,065.50)
3730.30	LAB MEDICAID	0.00	(225.00)
3730.80	LAB MGD CARE	(10,619.50)	(17,644.00)
3732.20	RADIOLOGY PART A	(3,247.07)	(4,614.42)
3732.30	RADIOLOGY MEDICAID	(25.00)	(25.00)
3732.80	RADIOLOGY MGD CARE	(1,681.18)	(2,121.84)
3742.10	PHYS THER PRIVATE	(1,810.70)	(291.17)
3742.20	PHYS THER PART A	(395,425.61)	(419,355.73)
3742.21	PHYS THER EVERCARE B	(260.00)	0.00
3742.30	PHYS THER MEDICAID	(18,609.04)	(1,295.42)
3742.50	PHYS THER PART B	(151,695.15)	(193,233.96)
3742.60	PHYS THER MGD CARE PART B	(63,692.20)	(71,598.62)
3742.80	PHYS THER MGD CARE	(185,914.93)	(175,628.44)
3743.10	OCCUP THER PRIVATE	(81.74)	(287.48)
3743.20	OCCUP THER PART A	(400,614.84)	(409,068.16)
3743.21	OCCUP THER EVERCARE B	(260.00)	0.00
3743.30	OCCUP THER MEDICAID	(15,041.01)	0.00
3743.50	OCCUP THER PART B	(111,639.80)	(131,442.73)
3743.60	OCCUP THER MGD CARE PART B	(57,422.97)	(55,575.45)
3743.80	OCCUP THER MGD CARE	(186,147.21)	(173,382.36)
3744.20	SPEECH/LANG PART A	(68,893.74)	(69,494.98)
3744.30	SPEECH/LANG MEDICAID	(1,528.13)	0.00
3744.50	SPEECH/LANG PART B	(36,978.98)	(39,158.68)
3744.60	SPEECH/LANG MGD CARE PART B	(20,825.88)	(23,365.58)
3744.80	SPEECH/LANG MGD CARE	(30,647.24)	(42,633.90)
3801.00	CONT ADJ PRIVATE	108.79	17,636.80
3802.01	CONT ADJ PART A ANCILLARIES	1,015,987.95	1,078,247.36
3805.00	CONT ADJ PART B	50,252.00	44,368.60
3805.10	2% MEDICARE B REDUCTION	2,582.98	0.00
3807.00	CONT ADJ MGD CARE PART B	(179.35)	(3,664.09)
3808.01	CONT ADJ MGD CARE ANCILLARIES	469,341.71	467,882.18
Subtotal : None		(445,086.18)	(472,409.41)

Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(445,086.18)	(472,409.41)
Group : [S2L3.2C1]	Endowment & Other Non Recoverable Revenue		
Subgroup : None			
3032.00	REVENUE MASS. COVID SICK PAY	(50,093.71)	0.00
3034.00	REVENUE COVID TESTING	(455,700.00)	(542,150.00)
3061.00	REVENUE DONATIONS	(325.00)	(1,375.00)
3079.00	REVENUE MEDICAID STIMULUS	(484,140.43)	0.00
3140.00	GRANT DPH CMP VISITATION AID	(3,000.00)	0.00
3141.00	HIRENOW GRANT PROGRAM - MASS.	(24,000.00)	0.00
3192.00	NET ASSETS RELEASED TO OPS	(10.00)	(15.00)
9048.00	EQUITY TRANSFER.EXPENSE	(188,538.53)	9,134,440.63
9052.00	PPP LOAN FORGIVENESS	0.00	(1,656,075.58)
Subtotal : None		(1,205,807.67)	6,934,825.05
Total [S2L3.2C1]	Endowment & Other Non Recoverabl	(1,205,807.67)	6,934,825.05
Group : [S2L3.5C1]	Recovery of Bad Debts		
Subgroup : None			
3165.00	MEDICARE BAD DEBT RECOVERY	0.00	(184.50)
Subtotal : None		0.00	(184.50)
Total [S2L3.5C1]	Recovery of Bad Debts	0.00	(184.50)
Group : [S2L3.7C1]	Interest Income		
Subgroup : None			
3180.00	REVENUE INTEREST	(48,757.66)	(23,394.62)
4522.00	INTEREST EXPENSE	(42,220.48)	42,220.48
9050.00	CHANGE FAIR VAL INT RATE SWAP	0.00	(433,938.91)
Subtotal : None		(90,978.14)	(415,113.05)
Total [S2L3.7C1]	Interest Income	(90,978.14)	(415,113.05)
Group : [S2L3.9C1]	Administrative & General Recoverable Income		
Subgroup : None			
3190.00	OTHER INCOME	(23,554.88)	(6,318.51)
Subtotal : None		(23,554.88)	(6,318.51)
Total [S2L3.9C1]	Administrative & General Recoverable	(23,554.88)	(6,318.51)
Group : [S2L3.11C1]	Variable Recoverable Income		
Subgroup : None			
3147.00	REVENUE TELEPHONE	(10,769.66)	(12,571.00)
3148.00	REVENUE TV	(6,410.00)	(6,320.00)
3153.00	PURCHASE DISCOUNTS	(33,887.73)	(30,456.23)
3186.00	REVENUE BEAUTY BARBER	(1,800.00)	(575.00)
4252.00	TUITION & EDUCATION	3,086.07	(1,436.13)
Subtotal : None		(49,781.32)	(51,358.36)
Total [S2L3.11C1]	Variable Recoverable Income	(49,781.32)	(51,358.36)
Group : [S3L1.1C1]	Director of Nurses Salary		
Subgroup : None			
6020.00	SALARY DIRECTOR OR NURSING	124,480.88	118,892.11
Subtotal : None		124,480.88	118,892.11
Total [S3L1.1C1]	Director of Nurses Salary	124,480.88	118,892.11
Group : [S3L1.7C1]	Registered Nurses Salaries		
Subgroup : None			
6022.00	SALARIES NSG SUPERVISOR	200,225.54	153,127.06
6023.00	CONTRA SALARIES NSG SUPERVISO	0.00	32,410.56
6030.10	SALARIES RN	605,188.42	444,530.80
Subtotal : None		805,413.96	630,068.42
Total [S3L1.7C1]	Registered Nurses Salaries	805,413.96	630,068.42
Group : [S3L1.12C1]	Licensed Practical Nurses Salary		
Subgroup : None			
6040.10	SALARIES LPN	2,056,511.11	1,880,521.93
Subtotal : None		2,056,511.11	1,880,521.93
Total [S3L1.12C1]	Licensed Practical Nurses Salary	2,056,511.11	1,880,521.93
Group : [S3L1.17C1]	Certified Nurses Aides Salaries		
Subgroup : None			
6050.10	SALARIES CNA	2,652,104.85	2,401,859.65
6060.00	SALARIES REHAB AIDES	18,360.75	17,039.88
Subtotal : None		2,670,465.60	2,418,899.53
Total [S3L1.17C1]	Certified Nurses Aides Salaries	2,670,465.60	2,418,899.53
Group : [S3L2.1C1]	Administration Salaries		
Subgroup : [S3L2.1C1A] Administrator Salaries			
4110.00	SALARY ADMINISTRATOR	264,629.13	173,673.11
4111.00	CONTRA SAL ADMINISTRATOR	(31,155.84)	0.00
Subtotal [S3L2.1C1A] Administrator Salaries		233,473.29	173,673.11

Total [S3L2.1C1]	Administration Salaries	233,473.29	173,673.11
Group : [S3L2.7C1]	Clerical Staff Salaries		
Subgroup : None			
4114.00	SALARIES ADMISSIONS	270,782.67	269,485.80
4140.00	SALARIES CLERICAL	286,857.12	308,551.57
4141.00	CONTRA CLERICAL SALARIES	0.00	(2,573.86)
Subtotal : None		557,639.79	575,463.51
Total [S3L2.7C1]	Clerical Staff Salaries	557,639.79	575,463.51
Group : [S3L2.11C1]	Electronic Data Processing, Payroll & Bookkeeping Services		
Subgroup : None			
4150.00	PAYROLL SERVICES	26,619.46	26,592.66
4151.00	BILLING/COMP SERVICES	112,116.41	96,661.13
Subtotal : None		138,735.87	123,253.79
Total [S3L2.11C1]	Electronic Data Processing, Payroll &	138,735.87	123,253.79
Group : [S3L2.12C1]	Office Supplies		
Subgroup : None			
4158.00	BANK CHARGES	5,556.86	6,589.00
4249.00	POSTAGE	9,468.95	10,258.99
4250.00	OFFICE SUPP & EXP	26,858.93	24,306.27
Subtotal : None		41,884.74	41,154.26
Total [S3L2.12C1]	Office Supplies	41,884.74	41,154.26
Group : [S3L2.13C1]	Telecommunications (e.g. Internet & Phone)		
Subgroup : None			
4261.00	TELEPHONE	42,047.41	63,613.96
Subtotal : None		42,047.41	63,613.96
Total [S3L2.13C1]	Telecommunications (e.g. Internet & F	42,047.41	63,613.96
Group : [S3L2.15C1]	Travel, Conventions & Meetings		
Subgroup : None			
4280.00	TRAVEL/CONV/MEETINGS	5,394.71	6,750.45
4439.00	SEMINARS/INSERVICES	90.00	225.00
Subtotal : None		5,484.71	6,975.45
Total [S3L2.15C1]	Travel, Conventions & Meetings	5,484.71	6,975.45
Group : [S3L2.16C1]	Advertising: Help Wanted		
Subgroup : None			
4295.00	ADVERTISING HELP WANTED	33,513.13	41,306.74
Subtotal : None		33,513.13	41,306.74
Total [S3L2.16C1]	Advertising: Help Wanted	33,513.13	41,306.74
Group : [S3L2.17C1]	Licenses & Dues: Patient Care Related Portion		
Subgroup : None			
4301.00	LIC & DUES PT RELATED	11,949.37	11,180.79
Subtotal : None		11,949.37	11,180.79
Total [S3L2.17C1]	Licenses & Dues: Patient Care Relater	11,949.37	11,180.79
Group : [S3L2.19C1]	Accounting Services (not related to Appeals)		
Subgroup : None			
4360.00	ACCOUNTING OTHER	18,937.75	33,059.00
Subtotal : None		18,937.75	33,059.00
Total [S3L2.19C1]	Accounting Services (not related to A	18,937.75	33,059.00
Group : [S3L2.20C1]	Insurance: Malpractice & General Liability		
Subgroup : None			
4420.00	GEN/PROF LIAB INS	127,099.71	89,896.98
Subtotal : None		127,099.71	89,896.98
Total [S3L2.20C1]	Insurance: Malpractice & General Liab	127,099.71	89,896.98
Group : [S3L2.21C1]	Insurance: Dept of Unemployment Assistance (DUA) Claims		
Subgroup : None			
4400.10	UNEMPLOYMENT CLAIMS	22,607.94	6,713.47
Subtotal : None		22,607.94	6,713.47
Total [S3L2.21C1]	Insurance: Dept of Unemployment As	22,607.94	6,713.47
Group : [S3L2.22C1]	Other A & G Expenses		
Subgroup : None			
4251.00	PROF SERVICE	1,975.00	1,210.00
4255.00	DONATIONS	100.00	650.00
4259.00	MISCELLANEOUS EXPENSE	9,048.83	1,851.73
4528.10	AMORTIZATION OF GOODWILL	231,000.00	231,000.00
4580.00	CHANGE IN BENEFICIAL INT	(100.00)	(150.00)
4581.00	TEMP NA RESTRICT RELEASED OPS	10.00	15.00
4582.00	GIFT EXPENSE	10.00	15.00

8050.00	PRIOR YEAR ADJUSTMENTS	4,615.05	2,252.22
9000.00	LOSS ON FINANCING	0.00	419,087.53
Subtotal : None		246,658.88	655,931.48
Total [S3L2.22C1]	Other A & G Expenses	246,658.88	655,931.48
Group : [S3L2B.1C1] Advertising Marketing			
Subgroup : None			
4294.00	MARKETING	3,072.36	2,566.10
4298.00	ADVERTISING PROMOTIONAL	5,024.70	5,239.02
Subtotal : None		8,097.06	7,805.12
Total [S3L2B.1C1]	Advertising Marketing	8,097.06	7,805.12
Group : [S3L2B.2C1] Licenses & Dues Not Patient Related to Resident Care			
Subgroup : None			
4302.00	LIC & DUES NOT PT RELATED	20,884.25	23,621.47
Subtotal : None		20,884.25	23,621.47
Total [S3L2B.2C1]	Licenses & Dues Not Patient Related to Resident Care	20,884.25	23,621.47
Group : [S3L2B.6C1] Legal: Other			
Subgroup : None			
4370.00	LEGAL	9,242.15	22,540.51
4370.10	LEGAL/GUARDIAN FEES/PT RELATED	5,655.69	9,196.75
Subtotal : None		14,897.84	31,737.26
Total [S3L2B.6C1]	Legal: Other	14,897.84	31,737.26
Group : [S3L2B.8C1] Management Company Fees			
Subgroup : None			
4160.00	MANAGEMENT FEES	992,627.28	867,449.96
Subtotal : None		992,627.28	867,449.96
Total [S3L2B.8C1]	Management Company Fees	992,627.28	867,449.96
Group : [S3L2B.10C1] Interest on Working Capital			
Subgroup : None			
4521.00	INTEREST 2ND MORTG	0.00	3,912.84
4523.00	INTEREST LONG TERM LOAN	0.00	149,652.04
Subtotal : None		0.00	153,564.88
Total [S3L2B.10C1]	Interest on Working Capital	0.00	153,564.88
Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest			
Subgroup : None			
4257.00	LATE CHARGES	23.21	12.63
4258.00	FINES & PENALTIES	5,900.00	0.00
4531.00	INTEREST PPP LOAN	0.00	10,280.58
Subtotal : None		5,923.21	10,293.21
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including Interest	5,923.21	10,293.21
Group : [S3L2B.14C1] Bad Debt Expenses			
Subgroup : None			
8010.00	BAD DEBTS	111,926.79	23,000.00
Subtotal : None		111,926.79	23,000.00
Total [S3L2B.14C1]	Bad Debt Expenses	111,926.79	23,000.00
Group : [S3L2B.15C1] User Fee Assessment			
Subgroup : None			
4161.00	USER FEES MEDICAID	900,202.63	840,576.91
Subtotal : None		900,202.63	840,576.91
Total [S3L2B.15C1]	User Fee Assessment	900,202.63	840,576.91
Group : [S3L3.1C1] Staff Development Coordinator Salaries			
Subgroup : None			
4306.00	SALARIES STAFF DEVELOPMENT	102,869.50	57,238.44
Subtotal : None		102,869.50	57,238.44
Total [S3L3.1C1]	Staff Development Coordinator Salaries	102,869.50	57,238.44
Group : [S3L3.5C1] Plant Operations: Salaires			
Subgroup : None			
5105.00	SALARIES PLANT	166,517.68	171,551.18
Subtotal : None		166,517.68	171,551.18
Total [S3L3.5C1]	Plant Operations: Salaires	166,517.68	171,551.18
Group : [S3L3.8C1] Plant Operations: Purchased Service			
Subgroup : None			
5110.00	PURCH SERV PLANT	109,364.00	99,182.05
5111.00	WASTE WATER TREATMENT PLANT	92,926.04	82,932.35
Subtotal : None		202,290.04	182,114.40
Total [S3L3.8C1]	Plant Operations: Purchased Service	202,290.04	182,114.40
Group : [S3L3.9C1] Plant Operations: Supplies & Expenses			

Subgroup : None			
5115.00	SUPP & EXP PLANT	54,562.46	54,069.33
Subtotal : None		54,562.46	54,069.33
Total [S3L3.9C1]	Plant Operations: Supplies & Expense	54,562.46	54,069.33
Group : [S3L3.10C1] Plant Operatins: Utilities			
Subgroup : None			
5121.00	ELECTRICITY	126,524.06	112,852.07
5122.00	WATER & SEWERAGE	24,033.35	23,174.01
5124.00	GAS	61,089.97	49,742.02
Subtotal : None		211,647.38	185,768.10
Total [S3L3.10C1]	Plant Operatins: Utilities	211,647.38	185,768.10
Group : [S3L3.13C1] Dietician: Salaries			
Subgroup : None			
5231.00	SALARIES DIETICIAN	52,812.00	46,248.00
Subtotal : None		52,812.00	46,248.00
Total [S3L3.13C1]	Dietician: Salaries	52,812.00	46,248.00
Group : [S3L3.16C1] Dietician: Purchased Service			
Subgroup : None			
5233.00	PURCH SERV DIETICIAN	1,207.00	4,170.25
Subtotal : None		1,207.00	4,170.25
Total [S3L3.16C1]	Dietician: Purchased Service	1,207.00	4,170.25
Group : [S3L3.18C1] Dietary: Salaries			
Subgroup : None			
5205.00	SALARIES DIETARY	458,297.69	422,255.10
Subtotal : None		458,297.69	422,255.10
Total [S3L3.18C1]	Dietary: Salaries	458,297.69	422,255.10
Group : [S3L3.21C1] Dietary: Food			
Subgroup : None			
5220.00	RAW FOOD	342,671.79	295,151.09
Subtotal : None		342,671.79	295,151.09
Total [S3L3.21C1]	Dietary: Food	342,671.79	295,151.09
Group : [S3L3.22C1] Dietary: Purchased Service			
Subgroup : None			
5234.00	PURCH SERV DIETARY	2,280.00	0.00
Subtotal : None		2,280.00	0.00
Total [S3L3.22C1]	Dietary: Purchased Service	2,280.00	0.00
Group : [S3L3.23C1] Dietary: Supplies & Expenses			
Subgroup : None			
5235.00	SUPP & EXP DIETARY	37,762.50	35,924.59
Subtotal : None		37,762.50	35,924.59
Total [S3L3.23C1]	Dietary: Supplies & Expenses	37,762.50	35,924.59
Group : [S3L3.24C1] Housekeeping / Laundry: Salaries			
Subgroup : [S3L3.24C Housekeeping Salries			
5410.00	SALARIES HOUSEKEEPING	319,266.83	287,905.76
Subtotal [S3L3.24C1A Housekeeping Salries		319,266.83	287,905.76
Subgroup : [S3L3.24C Laundry Salaries			
5310.00	SALARIES LAUNDRY	118,934.45	115,365.78
Subtotal [S3L3.24C1E Laundry Salaries		118,934.45	115,365.78
Total [S3L3.24C1]	Housekeeping / Laundry: Salaries	438,201.28	403,271.54
Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense			
Subgroup : [S3L3.28C Housekeeping Supplies & Expenses			
5420.00	SUPP & EXP HOUSEKEEPING	39,660.44	39,256.08
Subtotal [S3L3.28C1A Housekeeping Supplies & Expenses		39,660.44	39,256.08
Subgroup : [S3L3.28C Laundry Supplies & Expense			
5330.00	SUPP & EXP LAUNDRY	5,479.33	5,177.86
Subtotal [S3L3.28C1E Laundry Supplies & Expense		5,479.33	5,177.86
Total [S3L3.28C1]	Housekeeping / Laundry: Supplies &	45,139.77	44,433.94
Group : [S3L3.29C1] Housekeepong / Laundry: Linen & Bedding			
Subgroup : None			
5340.00	LAUNDRY-LINEN & BEDDING	9,791.85	11,322.94
Subtotal : None		9,791.85	11,322.94
Total [S3L3.29C1]	Housekeepong / Laundry: Linen & Bed	9,791.85	11,322.94
Group : [S3L3.31C1] Quality Assurance (QA) Professional: Salaires			

Subgroup : None			
6025.00	SALARIES QA/PROGRAM DIRECTOR	81,963.66	89,750.48
7842.75	SALARIES- QA ASSURANCE SPECIAL	21,900.93	105,797.97
Subtotal : None		103,864.59	195,548.45
Total [S3L3.31C1]	Quality Assurance (QA) Professional:	103,864.59	195,548.45
Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries			
Subgroup : None			
6062.00	SALARY SCHEDULER	85,141.65	61,563.56
6063.00	SALARIES UNIT CLERK	52,920.32	45,048.07
6505.00	SALARIES MEDICAL RECORDS	47,742.94	44,087.87
Subtotal : None		185,804.91	150,699.50
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salari	185,804.91	150,699.50
Group : [S3L3.39C1] Unit Clerks & Medical Records: Purchased Service			
Subgroup : None			
6535.00	MEDICAL RECORDS CONSULT	1,764.00	1,617.00
Subtotal : None		1,764.00	1,617.00
Total [S3L3.39C1]	Unit Clerks & Medical Records: Purch	1,764.00	1,617.00
Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries			
Subgroup : [S3L3.40C MMQ Salaries			
6506.00	SALARIES MMQ NURSE	151,215.76	123,726.43
Subtotal [S3L3.40C1A MMQ Salaries		151,215.76	123,726.43
Subgroup : [S3L3.40C MDS Salaries			
6026.00	SALARIES MDS/CASE MNGR	174,019.29	181,750.37
Subtotal [S3L3.40C1E MDS Salaries		174,019.29	181,750.37
Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) E	325,235.05	305,476.80
Group : [S3L3.43C1] MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			
Subgroup : [S3L3.43C MDS Purchase Service			
6502.00	NURSING CONSULTANT	75,209.95	58,506.56
6503.00	MDS/PPS CONSULTANTS	8,000.00	12,000.00
Subtotal [S3L3.43C1E MDS Purchase Service		83,209.95	70,506.56
Total [S3L3.43C1]	MMQ Evaluation Nurse/MDS Coordina	83,209.95	70,506.56
Group : [S3L3.48C1] Social Service Worker: Salaries			
Subgroup : None			
6810.00	SALARIES SOCIAL SERVICE	166,240.32	166,565.07
Subtotal : None		166,240.32	166,565.07
Total [S3L3.48C1]	Social Service Worker: Salaries	166,240.32	166,565.07
Group : [S3L3.51C1] Social Service Worker: Purchased Service			
Subgroup : None			
6830.00	PURCH SERV SOCIAL SERVICE	12,784.00	2,720.00
Subtotal : None		12,784.00	2,720.00
Total [S3L3.51C1]	Social Service Worker: Purchased Ser	12,784.00	2,720.00
Group : [S3L3.60C1] Direct Restorative Therapy: Salaries			
Subgroup : None			
7842.39	REHAB MANAGER	89,843.00	85,670.39
7842.40	CONTRA SALARIES REHAB MNGT	(17,385.80)	(63,470.96)
7842.62	SALARIES PT	114,671.91	140,558.44
7842.68	PURCHASE SERVICES PT	21,358.73	33,411.94
7842.69	CONTRA SALARIES PT	0.00	5,860.04
7842.72	SALARIES PTA	187,757.38	164,175.16
7843.62	SALARIES OT	218,230.09	169,235.40
7843.69	CONTRA SALARIES OT	6,286.50	24,854.76
7843.72	SALARIES COTA	89,029.30	89,721.36
7844.62	SALARIES SLP	47,391.46	72,347.01
7844.69	CONTRA SALARIES SLP	(435.00)	0.00
Subtotal : None		756,747.57	722,363.54
Total [S3L3.60C1]	Direct Restorative Therapy: Salaries	756,747.57	722,363.54
Group : [S3L3.62C1] Direct Restorative Therapy: Consultants			
Subgroup : None			
7841.75	PURCH SERV RESP THER	0.00	2,178.00
7842.00	PURCH SVC REHAB CONSULTANT	4,845.00	0.00
7842.20	PHYS THER PART A	0.00	920.00
7842.79	PHYS THER SUPPLIES	3,848.48	4,960.08
7843.79	OCCUP THER SUPPLIES	0.00	1,055.83
7844.20	SPEECH/LANG PART A	780.00	1,170.00
7844.50	SPEECH/LANG PART B	486.00	97.26
7844.68	PURCHASE SERVICES SLP	14,308.50	4,350.00
7844.80	SPEECH/LANG MGD CARE	0.00	390.00

Subtotal : None		24,267.98	15,121.17
Total [S3L3.62C1]	Direct Restorative Therapy: Consultar	24,267.98	15,121.17
Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries			
Subgroup : None			
7021.00	SALARIES ACTIVITIES	210,289.33	192,020.79
Subtotal : None		210,289.33	192,020.79
Total [S3L3.64C1]	Recreational Therapy/Activities: Salar	210,289.33	192,020.79
Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service			
Subgroup : None			
5125.00	CABLE TELEVISION	17,539.43	17,345.52
7022.00	PURCH SERV ACTIVITIES	3,503.94	2,485.00
Subtotal : None		21,043.37	19,830.52
Total [S3L3.67C1]	Recreational Therapy/Activities: Purcl	21,043.37	19,830.52
Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses			
Subgroup : None			
7023.00	SUPP & EXP ACTIVITIES	3,455.67	2,743.55
Subtotal : None		3,455.67	2,743.55
Total [S3L3.68C1]	Recreational Therapy/Activities: Supp	3,455.67	2,743.55
Group : [S3L3.82C1] Physician Services: Medical Director			
Subgroup : None			
6511.00	MEDICAL DIRECTOR	24,850.00	25,154.00
6512.00	SUB-ACUTE MEDICAL DIRECTOR	6,000.00	0.00
Subtotal : None		30,850.00	25,154.00
Total [S3L3.82C1]	Physician Services: Medical Director	30,850.00	25,154.00
Group : [S3L3.85C1] Physician Services: Employee Physicals			
Subgroup : None			
6514.00	EMPLOYEE PHYSICALS	10,472.00	8,255.00
Subtotal : None		10,472.00	8,255.00
Total [S3L3.85C1]	Physician Services: Employee Physic	10,472.00	8,255.00
Group : [S3L3.87C1] Legend Drugs			
Subgroup : None			
7825.10	PHARMAY PRIVATE	625.45	433.27
7825.20	PHARMACY PART A	116,986.72	134,565.24
7825.30	PHARMACY MEDICAID	10,726.08	6,573.41
7825.80	PHARMACY MGD CARE	52,715.92	55,738.31
7826.20	IV THER PART A	7,732.67	5,013.18
7826.30	IV THER MEDICAID	1,686.97	846.45
7826.80	IV THER MGD CARE	2,775.00	2,145.08
7827.20	MED/SURG PART A	0.00	689.81
7830.20	LAB PART A	24,402.44	18,905.78
7830.80	LAB MGD CARE	12,275.05	8,454.00
7832.10	RADIOLOGY PRIVATE	25.00	0.00
7832.20	RADIOLOGY PART A	3,872.28	5,717.82
7832.30	RADIOLOGY MEDICAID	0.00	50.00
7832.80	RADIOLOGY MGD CARE	1,782.58	2,121.84
7841.10	RESP THER/02 PRIVATE	(620.00)	0.00
7841.70	RESP THER/02 VA	2,092.84	0.00
7841.78	RESP THER/02 SUPPLIES	18,829.12	21,309.52
7854.20	AMBULANCE PART A	19,472.32	21,807.85
7854.30	AMBULANCE MEDICAID	0.00	802.60
7854.80	AMBULANCE MGD CARE	14,020.00	9,447.67
7894.10	COMP MED EQUIP PRIVATE	1,060.00	80.00
7894.20	COMP MED EQUIP PART A	6,507.09	13,326.00
7894.30	COMP MED EQUIP MEDICAID	5,088.00	7,401.00
7894.80	COMP MED EQUIP MGD CARE	2,611.00	2,003.00
Subtotal : None		304,666.53	317,431.83
Total [S3L3.87C1]	Legend Drugs	304,666.53	317,431.83
Group : [S3L3.89C1] House Supplies Not Resold			
Subgroup : None			
4427.00	COVID TESTING	314,955.00	444,740.00
6522.00	SUPP & EXP NURSING	279,291.14	281,387.49
Subtotal : None		594,246.14	726,127.49
Total [S3L3.89C1]	House Supplies Not Resold	594,246.14	726,127.49
Group : [S3L3.92C1] Pharmacy Consultant			
Subgroup : None			
6530.00	PHARMACY CONSULTANT	3,381.00	3,528.00
Subtotal : None		3,381.00	3,528.00
Total [S3L3.92C1]	Pharmacy Consultant	3,381.00	3,528.00
Group : [S3L4.1C1] Depreciaton			

Subgroup : [S3L4.1C1 Building Depreciation		
4550.00	DEPREC BUILDING	620,102.07
Subtotal [S3L4.1C1A] Building Depreciation		620,102.06
Subgroup : [S3L4.1C1 Improvements Depreciation		
4560.00	DEPREC IMPROVEMENTS	17,811.68
4565.00	DEPREC LAND IMPROVEMENTS	1,493.40
Subtotal [S3L4.1C1B] Improvements Depreciation		18,899.32
Subgroup : [S3L4.1C1 Equipment Depreciation		
4570.00	DEPREC EQUIPMENT	83,732.12
4570.10	DEPREC COMP EQUIPMENT	16,381.86
Subtotal [S3L4.1C1C] Equipment Depreciation		102,320.95
Subgroup : [S3L4.1C1 Software Depreciaton		
4575.00	DEPREC SOFTWARE	756.60
Subtotal [S3L4.1C1D] Software Depreciaton		756.60
Subgroup : [S3L4.1C1 Motor Vehicle Depreciation		
4577.00	DEPRECIATION VEHICLE	8,938.56
Subtotal [S3L4.1C1E] Motor Vehicle Depreciation		8,938.56
Total [S3L4.1C1] Depreciaton		749,216.29
Group : [S3L4.2C1] Long Term Interest Expense SNF-CR		
Subgroup : None		
4520.10	INTEREST EXPENSE BANK A BOND	42,220.48
4521.10	INTEREST EXPENSE BANK B BOND	0.00
4525.00	INTEREST EXPENSE BOND	1,584,137.53
4528.00	AMORT MORT ACQ COSTS	16,253.62
Subtotal : None		1,642,611.63
Total [S3L4.2C1] Long Term Interest Expense SNF-CR		1,127,861.73
Group : [S3L4.6C1] Building Insurance Expense-SNF-CR		
Subgroup : None		
4590.00	INSURANCE BLDG & EQUIP	17,486.57
Subtotal : None		17,486.57
Total [S3L4.6C1] Building Insurance Expense-SNF-CR		16,593.26
Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR		
Subgroup : None		
4538.00	LEASE PAYMENTS	10,809.43
Subtotal : None		10,809.43
Total [S3L4.12C1] Other Fixed Cost Expense-SNF-CR		9,365.48
Group : [CLA-53.01] LA-Group Health/Life		
Subgroup : None		
4415.00	GROUP HEALTH INS	705,183.98
4416.00	GROUP DENTAL	3,474.30
4417.00	GROUP VISION	81.20
4418.00	GROUP LIFE/DISABILITY	7,059.58
Subtotal : None		715,799.06
Total [CLA-53.01] LA-Group Health/Life		735,184.62
Group : [CLA-53.03] LA-Employee Benefits		
Subgroup : None		
4153.00	CORI EXPENSE	12,185.91
4329.00	OTHER EMP BENEFITS	18,804.11
Subtotal : None		30,990.02
Total [CLA-53.03] LA-Employee Benefits		33,059.56
Group : [CLA-53.04] LA-Payroll Taxes		
Subgroup : None		
4400.00	P/R TAXES TOTAL	742,997.85
Subtotal : None		742,997.85
Total [CLA-53.04] LA-Payroll Taxes		678,059.68
Group : [CLA-53.05] LA-Workers Comp		
Subgroup : None		
4425.00	WORKERS COMP	155,519.47
Subtotal : None		155,519.47
Total [CLA-53.05] LA-Workers Comp		167,312.60
NET (INCOME) LOSS		0.00
Sum of Account Groups		0.00

Tickmarks

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