

Client: **A442756 - Queen Anne Nursing Home, Inc.**
Engagement: **MDMC 2022 - Queen Anne Nursing Home, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	PP-1 12/31/2021	FS 12/31/2022	JE Ref #	CAIDJE	CAID 12/31/2022
Group : [3000] Balance Sheet						
Subgroup : None						
1010.00	CASH - OPERATING	3,080,552.00	923,783.16		0.00	923,783.16
1020.00	CASH - PAYROLL ACCOUNT	0.00	(0.01)		0.00	(0.01)
1025.00	CASH-ACTIVITY ACCT	13,084.00	2,284.31		0.00	2,284.31
1030.00	CASH ON HAND - PETTY CASH	1,400.00	1,400.00		0.00	1,400.00
1061.00	A/R - PRIVATE	256,653.00	120,015.47		0.00	120,015.47
1061.02	A/R - PRIVATE MED A COINS	11,316.00	18,596.50		0.00	18,596.50
1061.10	A/R - PRIVATE MED B COINS	1,546.00	190.74		0.00	190.74
1062.00	A/R - MEDICARE PART A	477,163.00	580,850.95		0.00	580,850.95
1063.00	A/R - MASSHEALTH	424,406.00	492,677.25		0.00	492,677.25
1063.02	A/R - MASSHEALTH MED A COINS	5,465.00	10,353.37		0.00	10,353.37
1063.50	A/R - MASSHEALTH PENDING	163,134.00	151,423.02		0.00	151,423.02
1064.00	A/R - MASSHEALTH PAT PD AMT	12,769.00	76,089.49		0.00	76,089.49
1075.10	A/R OTHER MED B COINS	9,041.00	6,148.32		0.00	6,148.32
1080.00	A/R HMO/INSURANCE	85,704.00	29,991.61		0.00	29,991.61
1080.02	A/R CO-INSURANCE	135,230.00	113,974.01		0.00	113,974.01
1084.00	A/R MEDICARE PART B	32,131.00	20,859.04		0.00	20,859.04
1140.00	RESERVE FOR BAD DEBTS	(84,000.00)	(162,000.00)		0.00	(162,000.00)
1170.00	DUE FROM EMPLOYEES	2,310.00	1,247.25		0.00	1,247.25
1250.00	PATIENT EXCHANGE	1,037.00	1,240.20		0.00	1,240.20
1280.00	PREPAID INSURANCE	94,647.00	59,352.55		0.00	59,352.55
1300.00	OTHER PREPAID EXPENSES	59,912.00	45,499.01		0.00	45,499.01
1310.00	ESCROW - R.E. TAXES	15,806.00	20,060.48		0.00	20,060.48
1335.00	ESCROW - LATENT DEFECTS	2,297.00	2,297.54		0.00	2,297.54
1340.00	ESCROW - REPLACEMENT RESERVE	384,920.00	450,557.10		0.00	450,557.10
1350.00	ESCROW - HUD MORTGAGE INSUR	26,644.00	25,859.20		0.00	25,859.20
1360.00	ESCROW - PROPERTY INSURANCE	11,012.00	12,636.94		0.00	12,636.94
1511.00	LAND	150,000.00	150,000.00		0.00	150,000.00
1512.00	LAND IMPROVEMENTS	276,116.92	240,660.71		35,455.92	276,116.63
				CAIDJE - 1	35,455.92	
1513.00	ACCUM.DEPR.LAND IMPROVEMENTS	(238,878.00)	(237,345.78)		(2,269.00)	(239,614.78)
				CAIDJE - 1	(2,269.00)	
1521.00	BUILDING	5,862,222.00	5,862,221.91		0.00	5,862,221.91
1522.00	ACCUM DEPR - BUILDING	(3,691,417.00)	(3,787,897.74)		0.00	(3,787,897.74)
1611.00	BUILDING IMPROVEMENTS	3,327,068.00	3,332,528.31		0.00	3,332,528.31
1612.00	ACCUM DEPR - BLDG IMPROV	(2,472,488.27)	(2,573,516.93)		30,592.73	(2,542,924.20)
				CAIDJE - 1	30,592.73	
1651.00	EQUIPMENT	2,799,141.00	2,839,686.88		0.00	2,839,686.88
1652.00	ACCUM DEPR - EQUIPMENT	(2,404,814.95)	(2,502,343.29)		41,159.05	(2,461,184.24)
				CAIDJE - 1	41,159.05	
1661.00	SOFTWARE	2,087.00	2,086.69		0.00	2,086.69
1662.00	ACCUM.DEPRE. SOFTWARE	(1,947.00)	(2,086.69)		0.00	(2,086.69)
1671.00	COMPUTER EQUIPMENT	76,146.00	109,396.49		0.00	109,396.49
1672.00	ACCUM DEPR COMPUTER EQUIPMENT	(48,775.00)	(61,468.92)		0.00	(61,468.92)
1675.00	Right of Use Asset	0.00	77,242.21		0.00	77,242.21
1960.00	UTILITY DEPOSITS	24,000.00	24,000.00		0.00	24,000.00
1975.00	MORTGAGE ACQUISITION COSTS	65,350.00	65,350.39		0.00	65,350.39
1982.00	ACCUM AMORT-MORT ACQ COSTS #2	(18,378.00)	(20,419.99)		0.00	(20,419.99)
1983.00	Insurance Recovery Receivable	0.00	65,000.00		0.00	65,000.00
2010.00	CURRENT MATURITIES - HUD	(178,740.00)	0.00		0.00	0.00
2011.00	CURRENT MATURITIES - OFFSET	178,740.00	0.00		0.00	0.00
2020.00	ACCOUNTS PAYABLE	(486,701.00)	(537,923.02)		0.00	(537,923.02)
2021.00	A/P - SW/QA OPERATIONS INTERCO	248,807.00	150,663.18		0.00	150,663.18
2023.00	A/P - SHG OPERATIONS INTERCO	133,627.00	127,787.58		0.00	127,787.58
2030.00	ACCRUED EXPENSES	(266,740.00)	(157,507.17)		0.00	(157,507.17)
2031.00	ACCRUED MANAGEMENT FEES (SHG)	(16,024.00)	(9,322.78)		0.00	(9,322.78)
2049.00	SUSPENSE	(3.00)	(3.19)		0.00	(3.19)
2112.00	DUE TO/FROM SOUTHWOOD	(220,153.00)	(220,153.00)		0.00	(220,153.00)
2134.00	MEDICARE PROVIDER RELIEF FUND	(519,766.00)	0.46		0.00	0.46
2135.00	MEDICARE COVID 3 MO ADVANCE	(516,926.00)	0.00		0.00	0.00
2190.00	ACCRUED SALARIES	(108,432.00)	(147,994.00)		0.00	(147,994.00)
2191.00	ACCRUED BENEFIT TIME	(326,009.00)	(218,945.45)		0.00	(218,945.45)
2214.00	ACCRUED PAYROLL TAXES	(40,158.00)	(34,737.09)		0.00	(34,737.09)
2261.00	STATE INCOME TAX PAYABLE	440.00	(36,180.00)		0.00	(36,180.00)
2270.00	ACCRUED INTEREST PAYABLE	(12,949.00)	(12,532.14)		0.00	(12,532.14)
2290 CLA	Other Liabilities	(347,784.00)	0.00		0.00	0.00
2290.00	OTHER CURRENT LIABILITIES	(89,676.00)	(101,401.31)		0.00	(101,401.31)
2300.00	Right of Use Liability- ST	0.00	(36,514.85)		0.00	(36,514.85)
2301.00	Right of Use Liability- LT	0.00	(40,727.36)		0.00	(40,727.36)
2310.00	FIRST MORTGAGE	(5,549,656.00)	(5,187,107.19)		0.00	(5,187,107.19)
2315.00	CURRENT MATURITIES ON LTD	0.00	(183,809.07)		0.00	(183,809.07)
2395.00	Litigation Obligation	0.00	(65,000.00)		0.00	(65,000.00)
2620.00	CAPITAL STOCK	(282,259.00)	(282,259.17)		0.00	(282,259.17)
2630.00	PAID IN SURPLUS	0.00	0.30		0.00	0.30
2650.00	RETAINED EARNINGS	2,540,656.30	(210,706.42)		(104,938.70)	(315,645.12)
				CAIDJE - 1	(104,938.70)	

Client: **A442756 - Queen Anne Nursing Home, Inc.**
Engagement: **MDMC 2022 - Queen Anne Nursing Home, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
2651.00	C/Y DISTRIBUTIONS	0.00	1,440,000.00		0.00	1,440,000.00
2660.00	PARTNERS' CAPITAL	(213,604.00)	(213,604.00)		0.00	(213,604.00)
Subtotal : None		2,856,302.00	610,506.06		0.00	610,506.06
Total [3000] Balance Sheet		2,856,302.00	610,506.06		0.00	610,506.06
Group : [9000] P&L						
Subgroup : None						
3003.5	Income-Medicare Managed care	0.00	0.00		(64,331.00)	(64,331.00)
				CAIDJE - 2	(64,331.00)	
3021.00	PRIVATE REVENUE	(2,360,135.00)	(1,531,015.00)		0.00	(1,531,015.00)
3022.00	REVENUE - MEDICARE A	(3,232,815.00)	(4,119,375.00)		64,331.00	(4,055,044.00)
				CAIDJE - 2	64,331.00	
3022.05	Medicare A - 2% Sequestration	(37.00)	60,170.08		0.00	60,170.08
3022.1	REVENUE - MEDICARE ADJUSTMENT	(200,505.00)	0.00		0.00	0.00
3022.10	REVENUE - MEDICARE ADJUSTMENT	(1,050,015.00)	(882,218.80)		0.00	(882,218.80)
3023.00	REVENUE - MASSHEALTH	(3,323,036.00)	(5,723,117.34)		1,558,327.00	(4,164,790.34)
				CAIDJE - 4	1,558,327.00	
3029.00	REVENUE - HOSPICE	(213.00)	(1,262.76)		0.00	(1,262.76)
3030	resouces	(1,073,361.00)	0.00		(1,558,327.00)	(1,558,327.00)
				CAIDJE - 4	(1,558,327.00)	
3040.00	REVENUE - HMO/INSURANCE	(181,881.00)	(101,406.00)		34,100.00	(67,306.00)
				CAIDJE - 2	34,100.00	
3040.10	REVENUE - HMO/INSUR ADJUSTMENT	(26,627.00)	2,544.88		(34,100.00)	(31,555.12)
				CAIDJE - 2	(34,100.00)	
3170.00	REVENUE - PRIOR YEAR RETRO	(6,868.00)	23,243.24		0.00	23,243.24
3180.00	INTEREST INCOME	(4.00)	(62.85)		0.00	(62.85)
3181.00	INTEREST - REPLACEMENT RESERVE	(129.00)	(136.40)		0.00	(136.40)
3190.00	OTHER INCOME	(25,526.00)	(21,883.11)		0.00	(21,883.11)
3190.01	Federal Relief Grant Revenue	(212,835.00)	(519,766.46)		0.00	(519,766.46)
3190.02	State Relief Grant Revenue (Includes COVID Testing)	(331,880.00)	(626,467.14)		0.00	(626,467.14)
3190.03	PPP Loan Forgiveness	(2,611,379.00)	0.00		0.00	0.00
3190.04	Gain on disposal of fixed asset	0.00	(43,473.66)		0.00	(43,473.66)
3725.02	PHARMACY - PART A	(207,477.00)	(158,359.79)		0.00	(158,359.79)
3725.05	PHARMACY - PART B	(2,449.00)	(2,699.32)		0.00	(2,699.32)
3725.08	PHARMACY - HMO/INSURANCE	(18,020.00)	(2,472.22)		0.00	(2,472.22)
3727.05	MED/SURG SUPPLY - PART B	37.00	0.00		0.00	0.00
3730.02	LABORATORY - PART A	(45,209.00)	(49,703.37)		0.00	(49,703.37)
3730.05	LABORATORY - PART B	(46,200.00)	(5,555.00)		0.00	(5,555.00)
3730.08	LABORATORY - HMO/INSURANCE	(3,591.00)	(1,537.21)		0.00	(1,537.21)
3741.02	DME/CONCENTRATOR - PART A	(1,137.00)	(1,136.54)		0.00	(1,136.54)
3741.08	DME/CONCENTRATOR - HMO/INSURA	0.00	(91.00)		0.00	(91.00)
3742.02	PHYSICAL THERAPY - PART A	(1,158,057.00)	(1,268,968.52)		0.00	(1,268,968.52)
3742.05	PHYSICAL THERAPY - PART B	(347,990.00)	(334,435.76)		0.00	(334,435.76)
3742.08	PHYSICAL THERAPY - HMO/INSURA	(156,906.00)	(84,040.42)		0.00	(84,040.42)
3743.02	OCCUP THERAPY - PART A	(1,149,223.00)	(1,329,493.42)		0.00	(1,329,493.42)
3743.05	OCCUP THERAPY - PART B	(155,003.00)	(168,721.68)		0.00	(168,721.68)
3743.08	OCCUP THERAPY - HMO/INSURANCE	(124,067.00)	(74,882.44)		0.00	(74,882.44)
3744.02	SPEECH THERAPY - PART A	(247,677.00)	(197,374.80)		0.00	(197,374.80)
3744.05	SPEECH THERAPY - PART B	(46,010.00)	(55,628.10)		0.00	(55,628.10)
3744.08	SPEECH THERAPY - HMO/INSURANCE	(21,371.00)	(18,756.30)		0.00	(18,756.30)
3751.02	RADIOLOGY/X-RAY - PART A	(17,169.00)	(13,133.50)		0.00	(13,133.50)
3751.08	RADIOLOGY/X-RAY - HMO/INSURAN	(383.00)	(868.02)		0.00	(868.02)
3801.00	CONTRACTUAL ADJ - PRIVATE	0.00	43.90		0.00	43.90
3802.00	CONTRACTUAL ADJ - PART A	2,826,107.00	3,019,718.61		0.00	3,019,718.61
3803.00	CONTRACT ADJ - M/CAID USER FEE	549,358.00	616,874.66		0.00	616,874.66
3803.01	CONTRACT ADJ - M/CAID	0.00	120.06		0.00	120.06
3805.00	CONTRACT ADJ - PART B	325,618.00	344,245.69		0.00	344,245.69
3805.10	C/A - Med B - 2% Sequestration	(35.00)	2,005.01		0.00	2,005.01
3808.00	CONTRACT ADJ - HMO/INSURAN	279,100.00	142,621.62		0.00	142,621.62
4110.00	SALARY - ADMINISTRATOR	217,861.00	179,574.68		0.00	179,574.68
4112.00	ADMINISTRATOR PURCHASED SVC	0.00	18,240.00		0.00	18,240.00
4140.00	SALARIES - CLERICAL	415,266.00	490,236.08		0.00	490,236.08
4141.00	ALLOCATED CLERICAL SALARIES	(128,027.00)	(144,564.64)		0.00	(144,564.64)
4150.00	PAYROLL SERVICES	26,647.00	29,025.07		0.00	29,025.07
4152.00	COMPUTER EXPENSES	107,696.00	110,773.87		0.00	110,773.87
4160.00	MANAGEMENT FEES	547,957.00	627,006.66		0.00	627,006.66
4247.00	CREDIT CARD PROCESSING FEE	2,545.00	1,711.10		0.00	1,711.10
4248.00	BANK CHARGES	970.00	1,617.39		0.00	1,617.39
4249.00	POSTAGE	5,403.00	4,917.65		0.00	4,917.65
4250.00	OFFICE SUPPLIES & EXPENSE	26,820.00	49,520.41		0.00	49,520.41
4251.00	PROFESSIONAL SERVICES	10,200.00	118,721.42		0.00	118,721.42
4252.00	TUITION & EDUCATION	988.00	252.00		0.00	252.00
4254.00	SALES TAX - REMITTABLE	3,299.00	1,698.88		0.00	1,698.88
4256.00	EMPLOYEE EDUCATION	2,670.00	11,478.45		0.00	11,478.45
4257.00	LATE CHARGES	108.00	1,134.82		0.00	1,134.82
4258.00	FINES & PENALTIES	16,608.00	45,806.35		0.00	45,806.35
4259.00	MISCELLANEOUS EXPENSE	3,345.00	11,355.80		0.00	11,355.80
4261.00	TELEPHONE	43,495.00	45,411.62		0.00	45,411.62
4281.00	STAFF TRAVEL & EXPENSE	781.00	0.00		0.00	0.00

Client: **A442756 - Queen Anne Nursing Home, Inc.**
Engagement: **MDMC 2022 - Queen Anne Nursing Home, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
4295.00	ADVERTISING - HELP WANTED	25,266.00	38,598.75		0.00	38,598.75
4298.00	ADVERTISING - PROMOTIONAL	4,693.00	4,552.55		0.00	4,552.55
4301.00	LICNSES, SUBSCR & DUES - PT R	11,875.00	17,533.71		0.00	17,533.71
4302.00	LICNSES, SUBSCR & DUES - NON	2,523.00	544.06		0.00	544.06
4313	OTHER BENEFITS- DON	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
4331.00	LOST ITEMS - RESIDENT	981.00	168.10		0.00	168.10
4333.00	EMPLOYEE BENEFITS - OTHER	20,340.00	11,699.02		0.00	11,699.02
				CAIDJE - 3	(0.00)	
4334.00	401K MATCH EXPENSE	19,080.00	12,339.65		0.00	12,339.65
				CAIDJE - 3	(0.00)	
4334.03	PENSION EXPENSE-DON	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
4335.00	401K ADMINISTRATION FEES	300.00	1,200.00		0.00	1,200.00
4360.00	ACCOUNTING OTHER	26,388.00	47,896.54		0.00	47,896.54
4370.00	LEGAL - CORPORATE	15,000.00	2,470.00		0.00	2,470.00
4372.00	LEGAL - COLLECTIONS	0.00	8,062.86		0.00	8,062.86
4400.00	PAYROLL TAXES - ACCRD	5,728.00	(5,420.72)		0.00	(5,420.72)
4400.03	PAYROLL TAXES-DON	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
4401.00	FUTA TAX	6,413.00	7,743.18		0.00	7,743.18
4402.00	EMPLOYER MEDICARE	79,120.00	89,176.42		0.00	89,176.42
4403.00	EMPLOYER FICA	333,555.00	381,305.02		0.00	381,305.02
				CAIDJE - 3	(0.00)	
4404.00	MUTA EXPENSE	34,714.00	33,167.61		0.00	33,167.61
4405.00	MASS. HEALTH INS. TAX	28,836.00	29,601.75		0.00	29,601.75
4407	P/R taxes admin	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
4409.00	SALARY ALLOCATION - P/R TAXES	(8,246.00)	(4,082.52)		0.00	(4,082.52)
4411	GRP HLTH/LIFE DON	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
4412.00	VISION CARE	450.00	305.48		0.00	305.48
4413.00	MEDICAL FLEX SPENDING	28,744.00	45,001.00		0.00	45,001.00
4415.00	GROUP HEALTH INSURANCE	268,480.00	267,133.60		0.00	267,133.60
				CAIDJE - 3	(0.00)	
4416.00	GROUP DENTAL	2,811.00	4,092.66		0.00	4,092.66
4417	GROUP HEALTH INS - ADM	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
4418.00	GROUP DISA/LIFE INSURANCE	9,152.00	3,896.33		0.00	3,896.33
4420.00	INSURANCE - OTHER	6,618.00	9,658.43		0.00	9,658.43
4422.00	INSURANCE - MALPRACTICE	171,047.00	243,555.73		0.00	243,555.73
4423	W/C INS. ADMINISTRATOR	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
4425.00	INSURANCE - WORKERS COMP	193,839.00	116,483.53		0.00	116,483.53
				CAIDJE - 3	(0.00)	
4425.03	WORKERS COMPENSATION-DON	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
4429	OTHER BENEFITS ADMIN.	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
4437.00	INTEREST - WORKING CAPITAL	22,771.00	7,268.65		0.00	7,268.65
4438	ADMIN PENSION EXPENSE	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
4510.00	REAL ESTATE TAXES	54,467.00	48,915.10		0.00	48,915.10
4511.00	PERSONAL PROPERTY TAXES	888.00	927.49		0.00	927.49
4520.00	INTEREST - 1ST MORTGAGE	157,632.00	152,691.07		0.00	152,691.07
4522.00	MORTGAGE INSURANCE PREMIUMS	28,076.00	27,191.61		0.00	27,191.61
4528.00	AMORT OF MORTGAGE ACQ COSTS	2,042.00	2,041.99		0.00	2,041.99
4538.00	RENT - OTHER	57,722.00	38,122.44		0.00	38,122.44
4550.00	DEPRECIATION - BUILDING	96,481.00	96,481.00		0.00	96,481.00
4555.00	DEPRECIATION - LAND IMPROVE.	737.00	737.00		0.00	737.00
4560.00	DEPRECIATION - BLDG IMPROVE.	94,583.00	70,436.00		0.00	70,436.00
4570.00	DEPRECIATION - EQUIPMENT	70,918.00	67,122.19		0.00	67,122.19
4571.00	DEPRECIATION - COMPUTER EQUIP	10,681.00	12,693.81		0.00	12,693.81
4575.00	DEPRECIATION - SOFTWARE	488.00	139.80		0.00	139.80
4590.00	INSURANCE - BLDG & EQUIP	13,467.00	12,841.58		0.00	12,841.58
5105.00	SALARIES - PLANT	133,914.00	161,282.26		0.00	161,282.26
5110.00	PURCHASED SERVICE - PLANT	109,315.00	177,556.96		0.00	177,556.96
5115.00	SUPPLIES & EXPENSE - PLANT	143,132.00	117,761.77		0.00	117,761.77
5116.00	RUBBISH REMOVAL	41,047.00	47,885.28		0.00	47,885.28
5117.00	MEDICAL WASTE DISPOSAL	1,520.00	1,620.00		0.00	1,620.00
5120.00	UTILITIES - OTHER	17,594.00	18,925.11		0.00	18,925.11
5121.00	ELECTRICITY	77,826.00	84,372.08		0.00	84,372.08
5122.00	WATER AND SEWERAGE	95,421.00	86,984.97		0.00	86,984.97
5124.00	GAS	49,447.00	50,371.19		0.00	50,371.19
5205.00	SALARIES - DIETARY	521,326.00	566,076.29		0.00	566,076.29
5220.00	DIETARY - FOOD	277,161.00	326,640.16		0.00	326,640.16
5221.00	PURCHASED SERVICE - DIETARY	13,986.00	7,099.55		0.00	7,099.55
5231.00	SALARIES - DIETICIAN	33,033.00	15,926.11		0.00	15,926.11
5232.00	ALLOC DIETICIAN SALARY	24,048.00	47,046.81		0.00	47,046.81

Client: **A442756 - Queen Anne Nursing Home, Inc.**
Engagement: **MDMC 2022 - Queen Anne Nursing Home, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
5235.00	DIETARY SUPPLIES & EXPENSE	46,052.00	46,768.47		0.00	46,768.47
5310.00	SALARIES - LAUNDRY	81,679.00	80,908.35		0.00	80,908.35
5320.00	PURCHASE SERVICE - LAUNDRY	1,929.00	3,381.53		0.00	3,381.53
5330.00	SUPPLIES & EXPENSE - LAUNDRY	4,609.00	11,886.18		0.00	11,886.18
5340.00	LINEN & BEDDING - LAUNDRY	4,012.00	6,098.87		0.00	6,098.87
5410.00	SALARIES - HOUSEKEEPING	153,978.00	213,528.24		0.00	213,528.24
5420.00	SUPP & EXP - HOUSEKEEPING	656.00	0.00		0.00	0.00
6020.00	SALARY - DIRECTOR OF NURSING	155,995.00	131,442.51		0.00	131,442.51
6021.00	SALARIES - ASST DIR NURSING	111,657.00	104,533.85		0.00	104,533.85
6022.00	NURSING SUPERVISOR	36,488.00	0.00		0.00	0.00
6025.04	SALARY - UNIT MANAGER NORTH	81,375.00	86,572.28		0.00	86,572.28
6025.05	SALARY - UNIT MANAGER SOUTH	102,911.00	87,165.40		0.00	87,165.40
6030.00	SALARIES - R.N.	91,999.00	115,886.96		0.00	115,886.96
6030.04	SALARIES RNS NORTH	10,004.00	19.45		0.00	19.45
6030.05	SALARIES RNS SOUTH	245,597.00	273,576.87		0.00	273,576.87
6035.00	PURCHASED SERVICE - RNS	190,251.00	242,209.67		0.00	242,209.67
6040.00	SALARIES - LPNS	339,043.00	421,509.24		0.00	421,509.24
6040.04	SALARIES LPNS NORTH	209,586.00	248,681.35		0.00	248,681.35
6040.05	SALARIES LPNS SOUTH	491,290.00	417,115.54		0.00	417,115.54
6045.00	PURCHASED SERVICE - LPNS	100,837.00	252,266.54		0.00	252,266.54
6050.00	SALARY - CNAS	597,404.00	497,764.62		0.00	497,764.62
6050.04	SALARIES CNAS NORTH	283,233.00	640,614.47		0.00	640,614.47
6050.05	SALARIES CNAS SOUTH	352,227.00	598,782.50		0.00	598,782.50
6052.00	RESIDENT CARE ASSISTANTS	275,054.00	282,813.52		0.00	282,813.52
6055.00	PURCHASED SERVICE - CNAS	165,324.00	33,971.00		0.00	33,971.00
6504.00	SALARIES - STAFF DEVELOPMENT	47,308.00	19,371.67		0.00	19,371.67
6505.00	SALARIES - MEDICAL RECORDS	50,656.00	50,820.32		0.00	50,820.32
6505.04	SALARY UNIT ASST NORTH	874.00	3,191.24		0.00	3,191.24
6505.05	SALARY UNIT ASST SOUTH	43,759.00	37,869.56		0.00	37,869.56
6506.00	SALARIES - MMQ/MDs EVAL. NURSE	181,409.00	164,686.83		0.00	164,686.83
6508.00	ALLOC.MMQ/STAFF DEV.SALARIES	(8,684.00)	16,900.26		0.00	16,900.26
6511.00	MEDICAL DIRECTOR	16,800.00	16,800.00		0.00	16,800.00
6522.00	SUPPLIES & EXPENSE - NURSING	646,534.00	444,107.81		0.00	444,107.81
6810.00	SALARIES - SOCIAL SERVICE	170,810.00	119,388.26		0.00	119,388.26
6811.00	SALARY ALLOC - SOCIAL SERVICES	(17,909.00)	(9,770.72)		0.00	(9,770.72)
6830.00	PURCH SERV - SOCIAL SERVICE	5,655.00	48,258.75		0.00	48,258.75
6880.00	ADMISSION SALARIES	166,766.00	125,784.17		0.00	125,784.17
6881.00	ALLOC ADMISSIONS	(3,257.00)	7,054.91		0.00	7,054.91
7021.00	SALARIES - ACTIVITIES	106,023.00	109,116.54		0.00	109,116.54
7021.50	PAYROLL ALLOC - ACTIVITIES	16,746.00	18,921.89		0.00	18,921.89
7022.00	PURCHASED SERVICE - ACTIIVTES	14,321.00	26,740.00		0.00	26,740.00
7023.00	SUPPLIES & EXPENSE - ACTIVITY	19,105.00	19,337.70		0.00	19,337.70
7800.02	ANCILLARY OTHER - PART A	14,910.00	12,836.77		0.00	12,836.77
7800.03	ANCILLARY OTHER - M/CAID	150.00	0.00		0.00	0.00
7800.08	ANCILLARY OTHER - HMO/INSURANCE	390.00	0.00		0.00	0.00
7825.01	PHARMACY - PRIVATE	951.00	0.00		0.00	0.00
7825.02	PHARMACY - PART A	201,838.00	156,257.57		0.00	156,257.57
7825.03	PHARMACY - M/CAID	2,530.00	1,293.21		0.00	1,293.21
7825.08	PHARMACY - HMO/INSURANCE	22,699.00	4,688.91		0.00	4,688.91
7827.02	MED/SURG SUPPLY - PART A	1,357.00	330.48		0.00	330.48
7829.02	DME/CONCENTRATOR - PART A	1,091.00	1,197.54		0.00	1,197.54
7829.03	DME/CONCENTRATOR - M/CAID	46.00	408.64		0.00	408.64
7829.08	DME/CONCENTRATOR - HMO/INSURA	46.00	0.00		0.00	0.00
7829.09	DME/CONCENTRATOR - HOSPICE	319.00	78.00		0.00	78.00
7830.01	LABORATORY - PRIVATE	135.00	0.00		0.00	0.00
7830.02	LABORATORY - PART A	51,017.00	51,952.57		0.00	51,952.57
7830.03	LABORATORY - M/CAID	25.00	15.03		0.00	15.03
7830.08	LABORATORY - HMO/INSURANCE	252.00	331.73		0.00	331.73
7832.02	RADIOLOGY - PART A	17,663.00	13,288.77		0.00	13,288.77
7832.03	RADIOLOGY - M/CAID	452.00	584.40		0.00	584.40
7832.05	RADIOLOGY - PART B	97.00	0.00		0.00	0.00
7832.09	RADIOLOGY - HOSPICE	25.00	0.00		0.00	0.00
7842.01	PHYSICAL THERAPY - PRIVATE	0.00	210.60		0.00	210.60
7842.02	PHYSICAL THERAPY - PART A	250,018.00	289,214.28		0.00	289,214.28
7842.05	PHYSICAL THERAPY - PART B	110,525.00	103,959.68		0.00	103,959.68
7842.08	PHYSICAL THERAPY - HMO/INSURA	42,004.00	20,347.20		0.00	20,347.20
7842.79	PHYSICAL THERAPY SUPPLIES	4,820.00	4,918.01		0.00	4,918.01
7843.01	OCCUP THERAPY - PRIVATE	0.00	216.00		0.00	216.00
7843.02	OCCUP THERAPY - PART A	241,870.00	292,017.96		0.00	292,017.96
7843.05	OCCUP THERAPY - PART B	44,788.00	50,937.25		0.00	50,937.25
7843.08	OCCUP THERAPY - HMO/INSURANCE	36,330.00	17,577.00		0.00	17,577.00
7844.01	SPEECH THERAPY - PRIVATE	0.00	268.92		0.00	268.92
7844.02	SPEECH THERAPY - PART A	45,435.00	37,929.60		0.00	37,929.60
7844.05	SPEECH THERAPY - PART B	18,871.00	20,518.45		0.00	20,518.45
7844.08	SPEECH THERAPY - HMO/INSURANCE	3,321.00	3,613.68		0.00	3,613.68
7849.00	REHAB ASSISTANT SALARY	1,846.00	0.00		0.00	0.00
7953.02	AMBULANCE/TRANSPORT - PART A	17,843.00	12,897.18		0.00	12,897.18
7953.08	AMBULANCE/TRANSPORT - HMO/INSU	642.00	0.00		0.00	0.00
8010.00	BAD DEBTS	79,854.00	129,971.47		0.00	129,971.47

Client: **A442756 - Queen Anne Nursing Home, Inc.**
Engagement: **MDMC 2022 - Queen Anne Nursing Home, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
8025.00	STATE INCOME TAX	2,370.00	53,812.00		0.00	53,812.00
8027.00	STATE EXCISE TAX	0.00	440.00		0.00	440.00
Subtotal : None		(2,856,302.00)	(610,506.06)		0.00	(610,506.06)
Total [9000] P&L		(2,856,302.00)	(610,506.06)		0.00	(610,506.06)
	Sum of Account Groups	0.00	0.00		0.00	0.00
	Net (Income) Loss	0.00	0.00		0.00	0.00

Tickmarks

{a}	
{b}	
{c}	
{d}	
{e}	
{f}	
{g}	
{h}	
{i}	
{j}	
{k}	
{l}	
{m}	
{n}	
{o}	

{p}	
{q}	
{r}	
{s}	
{t}	
{u}	
{v}	
{w}	
{x}	
{y}	
{z}	

Client: **A442756 - Queen Anne Nursing Home, Inc.**
Engagement: **MDMC 2022 - Queen Anne Nursing Home, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - SNF-CR Groupings**

Account	Description	CAID 12/31/2022	PP-1 12/31/2021
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
1010.00	CASH - OPERATING	923,783.16	3,080,552.00
1020.00	CASH - PAYROLL ACCOUNT	(0.01)	0.00
1025.00	CASH-ACTIVITY ACCT	2,284.31	13,084.00
1030.00	CASH ON HAND - PETTY CASH	1,400.00	1,400.00
Subtotal : None		927,467.46	3,095,036.00
Total [S6L1.1C1]	Cash and Cash Equivalents	927,467.46	3,095,036.00
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C] A/ R Self-Pay Patients (Private)			
1061.00	A/R - PRIVATE	120,015.47	256,653.00
1061.02	A/R - PRIVATE MED A COINS	18,596.50	11,316.00
1061.10	A/R - PRIVATE MED B COINS	190.74	1,546.00
1064.00	A/R - MASSHEALTH PAT PD AMT	76,089.49	12,769.00
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		214,892.20	282,284.00
Subgroup : [S6L1.5C] A/R Managed Care Patients (Private)			
1080.00	A/R HMO/INSURANCE	29,991.61	85,704.00
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		29,991.61	85,704.00
Subgroup : [S6L1.5C] A/r Medicare Non Managed Care			
1062.00	A/R - MEDICARE PART A	580,850.95	477,163.00
1075.10	A/R OTHER MED B COINS	6,148.32	9,041.00
1084.00	A/R MEDICARE PART B	20,859.04	32,131.00
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		607,858.31	518,335.00
Subgroup : [S6L1.5C] A/R Mass Medicaid Non Managed Care			
1063.00	A/R - MASSHEALTH	492,677.25	424,406.00
1063.02	A/R - MASSHEALTH MED A COINS	10,353.37	5,465.00
1063.50	A/R - MASSHEALTH PENDING	151,423.02	163,134.00
1080.02	A/R CO-INSURANCE	113,974.01	135,230.00
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Car		768,427.65	728,235.00
Total [S6L1.5C1]	Payer Accounts Receivable	1,621,169.77	1,614,558.00
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
1140.00	RESERVE FOR BAD DEBTS	(162,000.00)	(84,000.00)
Subtotal : None		(162,000.00)	(84,000.00)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(162,000.00)	(84,000.00)
Group : [S6L1.7C1]	Receivable from Officers/Owners/Employees		
Subgroup : [S6L1.7C] Due from Employees			
1170.00	DUE FROM EMPLOYEES	1,247.25	2,310.00
Subtotal [S6L1.7C1A] Due from Employees		1,247.25	2,310.00

Total [S6L1.7C1]	Receivable from Officers/Owners/Em	1,247.25	2,310.00
Group : [S6L1.8C1]	Receivable from Affiliates/Related Parties		
Subgroup : None			
2021.00	A/P - SW/QA OPERATIONS INTERCO	150,663.18	248,807.00
2023.00	A/P - SHG OPERATIONS INTERCO	127,787.58	133,627.00
2112.00	DUE TO/FROM SOUTHWOOD	(220,153.00)	(220,153.00)
Subtotal : None		58,297.76	162,281.00
Total [S6L1.8C1]	Receivable from Affiliates/Related Par	58,297.76	162,281.00
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			
1250.00	PATIENT EXCHANGE	1,240.20	1,037.00
Subtotal : None		1,240.20	1,037.00
Total [S6L1.11C1]	Other Receivables	1,240.20	1,037.00
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
1280.00	PREPAID INSURANCE	59,352.55	94,647.00
Subtotal : None		59,352.55	94,647.00
Total [S6L1.13C1]	Prepaid Insurance	59,352.55	94,647.00
Group : [S6L1.15C1]	Other Prepaid Expenses		
Subgroup : None			
1300.00	OTHER PREPAID EXPENSES	45,499.01	59,912.00
Subtotal : None		45,499.01	59,912.00
Total [S6L1.15C1]	Other Prepaid Expenses	45,499.01	59,912.00
Group : [S6L1.17C1]	Other Current Assets		
Subgroup : None			
1310.00	ESCROW - R.E. TAXES	20,060.48	15,806.00
1335.00	ESCROW - LATENT DEFECTS	2,297.54	2,297.00
1340.00	ESCROW - REPLACEMENT RESERVE	450,557.10	384,920.00
1350.00	ESCROW - HUD MORTGAGE INSUR	25,859.20	26,644.00
1360.00	ESCROW - PROPERTY INSURANCE	12,636.94	11,012.00
1675.00	Right of Use Asset	77,242.21	0.00
1983.00	Insurance Recovery Receivable	65,000.00	0.00
Subtotal : None		653,653.47	440,679.00
Total [S6L1.17C1]	Other Current Assets	653,653.47	440,679.00
Group : [S6L2.1C1]	Land		
Subgroup : None			
1511.00	LAND	150,000.00	150,000.00
Subtotal : None		150,000.00	150,000.00
Total [S6L2.1C1]	Land	150,000.00	150,000.00
Group : [S6L2.2C1]	Building		
Subgroup : [S6L2.2C' Building Costs			
1521.00	BUILDING	5,862,221.91	5,862,222.00
Subtotal [S6L2.2C1A] Building Costs		5,862,221.91	5,862,222.00
Subgroup : [S6L2.2C' A/D Building			
1522.00	ACCUM DEPR - BUILDING	(3,787,897.74)	(3,691,417.00)
Subtotal [S6L2.2C1B] A/D Building		(3,787,897.74)	(3,691,417.00)

96481

Total [S6L2.2C1]	Building	2,074,324.17	2,170,805.00	
Group : [S6L2.3C1]	Improvements - Cost			
Subgroup : [S6L2.3C· Building Improvements				
1611.00	BUILDING IMPROVEMENTS	3,332,528.31	3,327,068.00	
Subtotal [S6L2.3C1A] Building Improvements		3,332,528.31	3,327,068.00	
Subgroup : [S6L2.3C· Leasehold Improvements				
1512.00	LAND IMPROVEMENTS	276,116.63	240,661.00	
Subtotal [S6L2.3C1B] Leasehold Improvements		276,116.63	240,661.00	
Subgroup : [S6L2.3C· A/D Building Improvements				
1612.00	ACCUM DEPR - BLDG IMPROV	(2,542,924.20)	(2,503,081.00)	
Subtotal [S6L2.3C1D] A/D Building Improvements		(2,542,924.20)	(2,503,081.00)	
Subgroup : [S6L2.3C· A/D Leasehold Improvements				
1513.00	ACCUM.DEPR.LAND IMPROVEMENTS	(239,614.78)	(236,609.00)	
Subtotal [S6L2.3C1E] A/D Leasehold Improvements		(239,614.78)	(236,609.00)	
Total [S6L2.3C1]	Improvements - Cost	826,105.96	828,039.00	
Group : [S6L2.4C1]	Equipment			
Subgroup : [S6L2.4C· Equipment Cost				
1651.00	EQUIPMENT	2,839,686.88	2,799,141.00	
1671.00	COMPUTER EQUIPMENT	109,396.49	76,146.00	
Subtotal [S6L2.4C1A] Equipment Cost		2,949,083.37	2,875,287.00	73,796.37
Subgroup : [S6L2.4C· A/D Equipment				
1652.00	ACCUM DEPR - EQUIPMENT	(2,461,184.24)	(2,445,974.00)	
1672.00	ACCUM DEPR COMPUTER EQUIPME	(61,468.92)	(48,775.00)	
Subtotal [S6L2.4C1b] A/D Equipment		(2,522,653.16)	(2,494,749.00)	40439
Total [S6L2.4C1]	Equipment	426,430.21	380,538.00	
Group : [S6L2.5C1]	Software/Limited Life Assets			
Subgroup : [S6L2.5C· Software Cost				
1661.00	SOFTWARE	2,086.69	2,087.00	
Subtotal [S6L2.5C1A] Software Cost		2,086.69	2,087.00	
Subgroup : [S6L2.5C· A/D Software				
1662.00	ACCUM.DEPRE. SOFTWARE	(2,086.69)	(1,947.00)	
Subtotal [S6L2.5C1B] A/D Software		(2,086.69)	(1,947.00)	488
Total [S6L2.5C1]	Software/Limited Life Assets	0.00	140.00	
Group : [S6L3.3C1]	Other Deferred Charges and Non Current Assets			
Subgroup : [S6L3.3C· Utility Deposits				
1960.00	UTILITY DEPOSITS	24,000.00	24,000.00	
Subtotal [S6L3.3C1D] Utility Deposits		24,000.00	24,000.00	
Total [S6L3.3C1]	Other Deferred Charges and Non Curr	24,000.00	24,000.00	
Group : [S6L3.5C1]	Mortgage Acquisition Costs			
Subgroup : None				
1975.00	MORTGAGE ACQUISITION COSTS	65,350.39	65,350.00	

Subtotal : None		65,350.39	65,350.00
Total [S6L3.5C1]	Mortgage Acquisition Costs	65,350.39	65,350.00
Group : [S6L3.6C1]	Accum Amort of Mortgage Acquisition Costs		
Subgroup : None			
1982.00	ACCUM AMORT-MORT ACQ COSTS #	(20,419.99)	(18,378.00)
Subtotal : None		(20,419.99)	(18,378.00)
Total [S6L3.6C1]	Accum Amort of Mortgage Acquisition	(20,419.99)	(18,378.00)
Group : [S6L5.1C1]	Trade Payable		
Subgroup : None			
2020.00	ACCOUNTS PAYABLE	(537,923.02)	(486,701.00)
2049.00	SUSPENSE	(3.19)	(3.00)
Subtotal : None		(537,926.21)	(486,704.00)
Total [S6L5.1C1]	Trade Payable	(537,926.21)	(486,704.00)
Group : [S6L5.2C1]	Accrued Expenses		
Subgroup : None			
2030.00	ACCRUED EXPENSES	(157,507.17)	(266,740.00)
2031.00	ACCRUED MANAGEMENT FEES (SHG	(9,322.78)	(16,024.00)
Subtotal : None		(166,829.95)	(282,764.00)
Total [S6L5.2C1]	Accrued Expenses	(166,829.95)	(282,764.00)
Group : [S6L5.6C1]	Long Term Debt, Current Portion-Banks, Mortgages, Other		
Subgroup : [S6L5.6C]	Current LT Debt-Banks		
2010.00	CURRENT MATURITIES - HUD	0.00	(178,740.00)
2315.00	CURRENT MATURITIES ON LTD	(183,809.07)	0.00
Subtotal [S6L5.6C1A]	Current LT Debt-Banks	(183,809.07)	(178,740.00)
Subgroup : None			
2011.00	CURRENT MATURITIES - OFFSET	0.00	178,740.00
Subtotal : None		0.00	178,740.00
Total [S6L5.6C1]	Long Term Debt, Current Portion-Ban	(183,809.07)	0.00
Group : [S6L5.7C1]	Accrued Salaries & Payroll Liabilities		
Subgroup : [S6L5.7C]	Accrued Salaaries		
2190.00	ACCRUED SALARIES	(147,994.00)	(108,432.00)
2191.00	ACCRUED BENEFIT TIME	(218,945.45)	(326,009.00)
Subtotal [S6L5.7C1A]	Accrued Salaaries	(366,939.45)	(434,441.00)
Subgroup : [S6L5.7C]	Accrued Pauroll Taxes Payable		
2214.00	ACCRUED PAYROLL TAXES	(34,737.09)	(40,158.00)
Subtotal [S6L5.7C1C]	Accrued Pauroll Taxes Payable	(34,737.09)	(40,158.00)
Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	(401,676.54)	(474,599.00)
Group : [S6L5.8C1]	State & Federal Taxes Payable		
Subgroup : None			
2261.00	STATE INCOME TAX PAYABLE	(36,180.00)	440.00
Subtotal : None		(36,180.00)	440.00
Total [S6L5.8C1]	State & Federal Taxes Payable	(36,180.00)	440.00
Group : [S6L5.9C1]	Accrued Interest Payable		
Subgroup : None			
2270.00	ACCRUED INTEREST PAYABLE	(12,532.14)	(12,949.00)

Subtotal : None		(12,532.14)	(12,949.00)
Total [S6L5.9C1]	Accrued Interest Payable	(12,532.14)	(12,949.00)
Group : [S6L5.10C1] Other Current Liabilities			
Subgroup : None			
2134.00	MEDICARE PROVIDER RELIEF FUND	0.46	(519,766.00)
2135.00	MEDICARE COVID 3 MO ADVANCE	0.00	(516,926.00)
2290.CLA	Other Liabilities	0.00	(347,784.00)
2290.00	OTHER CURRENT LIABILITIES	(101,401.31)	(89,676.00)
2300.00	Right of Use Liability- ST	(36,514.85)	0.00
2301.00	Right of Use Liability- LT	(40,727.36)	0.00
2395.00	Litigation Obligation	(65,000.00)	0.00
Subtotal : None		(243,643.06)	(1,474,152.00)
Total [S6L5.10C1]	Other Current Liabilities	(243,643.06)	(1,474,152.00)
Group : [S6L6.1C1] Motgage Payable			
Subgroup : None			
2310.00	FIRST MORTGAGE	(5,187,107.19)	(5,549,656.00)
Subtotal : None		(5,187,107.19)	(5,549,656.00)
Total [S6L6.1C1]	Motgage Payable	(5,187,107.19)	(5,549,656.00)
Group : [S6L8B.3C1] Capital Contributions During the Year			
Subgroup : None			
2620.00	CAPITAL STOCK	(282,259.17)	(282,259.00)
2660.00	PARTNERS' CAPITAL	(213,604.00)	(213,604.00)
Subtotal : None		(495,863.17)	(495,863.00)
Total [S6L8B.3C1]	Capital Contributions During the Year	(495,863.17)	(495,863.00)
Group : [S6L8B.4C1] Owners Equity Balance-Retained Earnings			
Subgroup : None			
2630.00	PAID IN SURPLUS	0.30	0.00
2650.00	RETAINED EARNINGS	(315,645.12)	2,645,595.00
2651.00	C/Y DISTRIBUTIONS	1,440,000.00	0.00
Subtotal : None		1,124,355.18	2,645,595.00
Total [S6L8B.4C1]	Owners Equity Balance-Retained Earr	1,124,355.18	2,645,595.00
Group : [S2L1.1C1] Private Pay			
Subgroup : None			
3021.00	PRIVATE REVENUE	(1,531,015.00)	(2,360,135.00)
Subtotal : None		(1,531,015.00)	(2,360,135.00)
Total [S2L1.1C1]	Private Pay	(1,531,015.00)	(2,360,135.00)
Group : [S2L1.2C1] Commerical Managed Care			
Subgroup : None			
3040.00	REVENUE - HMO/INSURANCE	(67,306.00)	(216,464.00)
Subtotal : None		(67,306.00)	(216,464.00)
Total [S2L1.2C1]	Commerical Managed Care	(67,306.00)	(216,464.00)
Group : [S2L1.3C1] Commerical Non Managed Care			
Subgroup : None			
3040.10	REVENUE - HMO/INSUR ADJUSTMEN	(31,555.12)	7,956.00
Subtotal : None		(31,555.12)	7,956.00
Total [S2L1.3C1]	Commerical Non Managed Care	(31,555.12)	7,956.00
Group : [S2L1.4C1] Medicare-Fee-For-Service			
Subgroup : None			

3022.00	REVENUE - MEDICARE A	(4,055,044.00)	(3,433,320.00)
3022.05	Medicare A - 2% Sequestration	60,170.08	(37.00)
3022.10	REVENUE - MEDICARE ADJUSTMENT	(882,218.80)	(1,050,015.00)
Subtotal : None		(4,877,092.72)	(4,483,372.00)
Total [S2L1.4C1]	Medicare-Fee-For-Service	(4,877,092.72)	(4,483,372.00)
Group : [S2L1.5C1]	Medicare Managed Care (Part C)		
Subgroup : None			
3003.5	Income-Medicarre Managed care	(64,331.00)	0.00
Subtotal : None		(64,331.00)	0.00
Total [S2L1.5C1]	Medicare Managed Care (Part C)	(64,331.00)	0.00
Group : [S2L1.6C1]	MassHealth Fee-for-Service		
Subgroup : None			
3023.00	REVENUE - MASSHEALTH	(4,164,790.34)	(4,396,397.00)
3029.00	REVENUE - HOSPICE	(1,262.76)	(213.00)
Subtotal : None		(4,166,053.10)	(4,396,610.00)
Total [S2L1.6C1]	MassHealth Fee-for-Service	(4,166,053.10)	(4,396,610.00)
Group : [S2L1.12C1]	Medicaid Patient Paid Amount		
Subgroup : None			
3030	resources	(1,558,327.00)	0.00
Subtotal : None		(1,558,327.00)	0.00
Total [S2L1.12C1]	Medicaid Patient Paid Amount	(1,558,327.00)	0.00
Group : [S2L1.4C2]	Ancillary-Medicare Fee-for-Service		
Subgroup : None			
3725.02	PHARMACY - PART A	(158,359.79)	(207,477.00)
3725.05	PHARMACY - PART B	(2,699.32)	(2,449.00)
3725.08	PHARMACY - HMO/INSURANCE	(2,472.22)	(18,020.00)
3727.05	MED/SURG SUPPLY - PART B	0.00	37.00
3730.02	LABORATORY - PART A	(49,703.37)	(45,209.00)
3730.05	LABORATORY - PART B	(5,555.00)	(46,200.00)
3730.08	LABORATORY - HMO/INSURANCE	(1,537.21)	(3,591.00)
3741.02	DME/CONCENTRATOR - PART A	(1,136.54)	(1,137.00)
3741.08	DME/CONCENTRATOR - HMO/INSURANCE	(91.00)	0.00
3742.02	PHYSICAL THERAPY - PART A	(1,268,968.52)	(1,158,057.00)
3742.05	PHYSICAL THERAPY - PART B	(334,435.76)	(347,990.00)
3742.08	PHYSICAL THERAPY - HMO/INSURANCE	(84,040.42)	(156,906.00)
3743.02	OCCUP THERAPY - PART A	(1,329,493.42)	(1,149,223.00)
3743.05	OCCUP THERAPY - PART B	(168,721.68)	(155,003.00)
3743.08	OCCUP THERAPY - HMO/INSURANCE	(74,882.44)	(124,067.00)
3744.02	SPEECH THERAPY - PART A	(197,374.80)	(247,677.00)
3744.05	SPEECH THERAPY - PART B	(55,628.10)	(46,010.00)
3744.08	SPEECH THERAPY - HMO/INSURANCE	(18,756.30)	(21,371.00)
3751.02	RADIOLOGY/X-RAY - PART A	(13,133.50)	(17,169.00)
3751.08	RADIOLOGY/X-RAY - HMO/INSURANCE	(868.02)	(383.00)
3801.00	CONTRACTUAL ADJ - PRIVATE	43.90	0.00
3802.00	CONTRACTUAL ADJ - PART A	3,019,718.61	2,826,107.00
3803.01	CONTRACT ADJ - M/CAID	120.06	0.00
3805.00	CONTRACT ADJ - PART B	344,245.69	325,618.00
3805.10	C/A - Med B - 2% Sequestration	2,005.01	(35.00)
3808.00	CONTRACT ADJ - HMO/INSURANCE	142,621.62	279,100.00
Subtotal : None		(259,102.52)	(317,112.00)
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(259,102.52)	(317,112.00)

Group : [S2L3.2C1] Endowment & Other Non Recoverable Revenue			
Subgroup : None			
3190.01	Federal Relief Grant Revenue	(519,766.46)	(212,835.00)
3190.02	State Relief Grant Revenue (Includes C	(626,467.14)	(331,880.00)
3190.03	PPP Loan Forgiveness	0.00	(2,611,379.00)
Subtotal : None		(1,146,233.60)	(3,156,094.00)
Total [S2L3.2C1]	Endowment & Other Non Recoverab	(1,146,233.60)	(3,156,094.00)

Group : [S2L3.6C1] Prior Year Retroactive Revenue			
Subgroup : None			
3170.00	REVENUE - PRIOR YEAR RETRO	23,243.24	(6,868.00)
Subtotal : None		23,243.24	(6,868.00)
Total [S2L3.6C1]	Prior Year Retroactive Revenue	23,243.24	(6,868.00)

Group : [S2L3.7C1] Interest Income			
Subgroup : None			
3180.00	INTEREST INCOME	(62.85)	(4.00)
3181.00	INTEREST - REPLACEMENT RESERV	(136.40)	(129.00)
Subtotal : None		(199.25)	(133.00)
Total [S2L3.7C1]	Interest Income	(199.25)	(133.00)

Group : [S2L3.9C1] Administrative & General Recoverable Income			
Subgroup : None			
3190.00	OTHER INCOME	(21,883.11)	(25,526.00)
Subtotal : None		(21,883.11)	(25,526.00)
Total [S2L3.9C1]	Administrative & General Recoverable	(21,883.11)	(25,526.00)

Group : [S2L3.11C1] Variable Recoverable Income			
Subgroup : None			
3190.04	Gain on disposal of fixed asset	(43,473.66)	0.00
Subtotal : None		(43,473.66)	0.00
Total [S2L3.11C1]	Variable Recoverable Income	(43,473.66)	0.00

Group : [S3L1.1C1] Director of Nurses Salary			
Subgroup : None			
6020.00	SALARY - DIRECTOR OF NURSING	131,442.51	155,995.00
Subtotal : None		131,442.51	155,995.00
Total [S3L1.1C1]	Director of Nurses Salary	131,442.51	155,995.00

Group : [S3L1.7C1] Registered Nurses Salaries			
Subgroup : None			
6021.00	SALARIES - ASST DIR NURSING	104,533.85	111,657.00
6022.00	NURSING SUPERVISOR	0.00	36,488.00
6025.04	SALARY - UNIT MANAGER NORTH	86,572.28	81,375.00
6025.05	SALARY - UNIT MANAGER SOUTH	87,165.40	102,911.00
6030.00	SALARIES - R.N.	115,886.96	91,999.00
6030.04	SALARIES RNS NORTH	19.45	10,004.00
6030.05	SALARIES RNS SOUTH	273,576.87	245,597.00
Subtotal : None		667,754.81	680,031.00
Total [S3L1.7C1]	Registered Nurses Salaries	667,754.81	680,031.00

Group : [S3L1.11C1] Registered Nurses Purchased Service Temporary Agency Staff			
Subgroup : None			
6035.00	PURCHASED SERVICE - RNS	242,209.67	190,251.00

Subtotal : None		242,209.67	190,251.00
Total [S3L1.11C1]	Registered Nurses Purchased Service	242,209.67	190,251.00

Group : [S3L1.12C1] Licensed Practical Nurses Salary

Subgroup : None			
6040.00	SALARIES - LPNS	421,509.24	339,043.00
6040.04	SALARIES LPNS NORTH	248,681.35	209,586.00
6040.05	SALARIES LPNS SOUTH	417,115.54	491,290.00
Subtotal : None		1,087,306.13	1,039,919.00
Total [S3L1.12C1]	Licensed Practical Nurses Salary	1,087,306.13	1,039,919.00

Group : [S3L1.16C1] Licensed Practical Nurses Purchased Service Temporary Agency Staff

Subgroup : None			
6045.00	PURCHASED SERVICE - LPNS	252,266.54	100,837.00
Subtotal : None		252,266.54	100,837.00
Total [S3L1.16C1]	Licensed Practical Nurses Purchased	252,266.54	100,837.00

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

Subgroup : None			
6050.00	SALARY - CNAS	497,764.62	597,404.00
6050.04	SALARIES CNAS NORTH	640,614.47	283,233.00
6050.05	SALARIES CNAS SOUTH	598,782.50	352,227.00
6052.00	RESIDENT CARE ASSISTANTS	282,813.52	275,054.00
7849.00	REHAB ASSISTANT SALARY	0.00	1,846.00
Subtotal : None		2,019,975.11	1,509,764.00
Total [S3L1.17C1]	Certified Nurses Aides Salaries	2,019,975.11	1,509,764.00

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

Subgroup : None			
6055.00	PURCHASED SERVICE - CNAS	33,971.00	165,324.00
Subtotal : None		33,971.00	165,324.00
Total [S3L1.21C1]	Certified Nurses Aides Purchased Ser	33,971.00	165,324.00

Group : [S3L2.1C1] Administration Salaries

Subgroup : [S3L2.1C Administrator Salaries			
4110.00	SALARY - ADMINISTRATOR	179,574.68	217,861.00
Subtotal [S3L2.1C1A] Administrator Salaries		179,574.68	217,861.00
Total [S3L2.1C1]	Administration Salaries	179,574.68	217,861.00

Group : [S3L2.4C1] Administration Purchased Service

Subgroup : None			
4112.00	ADMINISTRATOR PURCHASED SVC	18,240.00	0.00
Subtotal : None		18,240.00	0.00
Total [S3L2.4C1]	Administration Purchased Service	18,240.00	0.00

Group : [S3L2.7C1] Clerical Staff Salaries

Subgroup : None			
4140.00	SALARIES - CLERICAL	490,236.08	415,266.00
4141.00	ALLOCATED CLERICAL SALARIES	(144,564.64)	(128,027.00)
6880.00	ADMISSION SALARIES	125,784.17	166,766.00
6881.00	ALLOC ADMISSIONS	7,054.91	(3,257.00)
Subtotal : None		478,510.52	450,748.00
Total [S3L2.7C1]	Clerical Staff Salaries	478,510.52	450,748.00

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

Subgroup : None

4150.00	PAYROLL SERVICES	29,025.07	26,647.00
Subtotal : None		29,025.07	26,647.00
Total [S3L2.11C1]	Electronic Data Processing, Payroll &	29,025.07	26,647.00

Group : [S3L2.12C1] Office Supplies

Subgroup : None

4152.00	COMPUTER EXPENSES	110,773.87	107,696.00
4247.00	CREDIT CARD PROCESSING FEE	1,711.10	2,545.00
4248.00	BANK CHARGES	1,617.39	970.00
4249.00	POSTAGE	4,917.65	5,403.00
4250.00	OFFICE SUPPLIES & EXPENSE	49,520.41	26,820.00
Subtotal : None		168,540.42	143,434.00
Total [S3L2.12C1]	Office Supplies	168,540.42	143,434.00

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

Subgroup : None

4261.00	TELEPHONE	45,411.62	43,495.00
Subtotal : None		45,411.62	43,495.00
Total [S3L2.13C1]	Telecommunications (e.g. Internet & F	45,411.62	43,495.00

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

Subgroup : None

4295.00	ADVERTISING - HELP WANTED	38,598.75	25,266.00
Subtotal : None		38,598.75	25,266.00
Total [S3L2.16C1]	Advertising: Help Wanted	38,598.75	25,266.00

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

Subgroup : None

4301.00	LICNSES, SUBSCR & DUES - PT R	17,533.71	11,875.00
Subtotal : None		17,533.71	11,875.00
Total [S3L2.17C1]	Licenses & Dues: Patient Care Relate	17,533.71	11,875.00

Group : [S3L2.18C1] Continuing Professional Education / Training & Development

Subgroup : [S3L2.18C1] Administration Education / Training

4252.00	TUITION & EDUCATION	252.00	988.00
Subtotal [S3L2.18C1] Administration Education / Training		252.00	988.00
Total [S3L2.18C1]	Continuing Professional Education / T	252.00	988.00

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

Subgroup : None

4360.00	ACCOUNTING OTHER	47,896.54	26,388.00
Subtotal : None		47,896.54	26,388.00
Total [S3L2.19C1]	Accounting Services (not related to A	47,896.54	26,388.00

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

Subgroup : None

4420.00	INSURANCE - OTHER	9,658.43	6,618.00
4422.00	INSURANCE - MALPRACTICE	243,555.73	171,047.00
Subtotal : None		253,214.16	177,665.00
Total [S3L2.20C1]	Insurance: Malpractice & General Lia	253,214.16	177,665.00

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

Subgroup : None			
4251.00	PROFESSIONAL SERVICES	118,721.42	10,200.00
4254.00	SALES TAX - REMITTABLE	1,698.88	3,299.00
4259.00	MISCELLANEOUS EXPENSE	11,355.80	3,345.00
4331.00	LOST ITEMS - RESIDENT	168.10	981.00
8027.00	STATE EXCISE TAX	440.00	0.00
Subtotal : None		132,384.20	17,825.00
Total [S3L2.22C1] Other A & G Expenses		132,384.20	17,825.00

Group : [S3L2B.1C1] Advertising Marketing			
Subgroup : None			
4298.00	ADVERTISING - PROMOTIONAL	4,552.55	4,693.00
Subtotal : None		4,552.55	4,693.00
Total [S3L2B.1C1] Advertising Marketing		4,552.55	4,693.00

Group : [S3L2B.2C1] Licenses & Dues Not Patient Related to Resident Care			
Subgroup : None			
4302.00	LICNSES, SUBSCR & DUES - NON	544.06	2,523.00
Subtotal : None		544.06	2,523.00
Total [S3L2B.2C1] Licenses & Dues Not Patient Related		544.06	2,523.00

Group : [S3L2B.6C1] Legal: Other			
Subgroup : None			
4370.00	LEGAL - CORPORATE	2,470.00	15,000.00
4372.00	LEGAL - COLLECTIONS	8,062.86	0.00
Subtotal : None		10,532.86	15,000.00
Total [S3L2B.6C1] Legal: Other		10,532.86	15,000.00

Group : [S3L2B.8C1] Management Company Fees			
Subgroup : None			
4160.00	MANAGEMENT FEES	627,006.66	547,957.00
Subtotal : None		627,006.66	547,957.00
Total [S3L2B.8C1] Management Company Fees		627,006.66	547,957.00

Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest			
Subgroup : None			
4257.00	LATE CHARGES	1,134.82	108.00
4258.00	FINES & PENALTIES	45,806.35	16,608.00
4437.00	INTEREST - WORKING CAPITAL	7,268.65	22,771.00
Subtotal : None		54,209.82	39,487.00
Total [S3L2B.11C1] Fines, Late Fees, Penalties including		54,209.82	39,487.00

Group : [S3L2B.12C1] State & Federal Income Taxes			
Subgroup : None			
8025.00	STATE INCOME TAX	53,812.00	2,370.00
Subtotal : None		53,812.00	2,370.00
Total [S3L2B.12C1] State & Federal Income Taxes		53,812.00	2,370.00

Group : [S3L2B.14C1] Bad Debt Expenses			
Subgroup : None			
8010.00	BAD DEBTS	129,971.47	79,854.00
Subtotal : None		129,971.47	79,854.00
Total [S3L2B.14C1] Bad Debt Expenses		129,971.47	79,854.00

Group : [S3L2B.15C1] User Fee Assessment

Subgroup : None			
3803.00	CONTRACT ADJ - M/CAID USER FEE	616,874.66	549,358.00
Subtotal : None		616,874.66	549,358.00
Total [S3L2B.15C1]	User Fee Assessment	616,874.66	549,358.00

Group : [S3L3.1C1] Staff Development Coordinator Salaries			
Subgroup : None			
6504.00	SALARIES - STAFF DEVELOPMENT	19,371.67	47,308.00
Subtotal : None		19,371.67	47,308.00
Total [S3L3.1C1]	Staff Development Coordinator Salari	19,371.67	47,308.00

Group : [S3L3.5C1] Plant Operations: Salaires			
Subgroup : None			
5105.00	SALARIES - PLANT	161,282.26	133,914.00
Subtotal : None		161,282.26	133,914.00
Total [S3L3.5C1]	Plant Operations: Salaires	161,282.26	133,914.00

Group : [S3L3.8C1] Plant Operations: Purchased Service			
Subgroup : None			
5110.00	PURCHASED SERVICE - PLANT	177,556.96	109,315.00
5116.00	RUBBISH REMOVAL	47,885.28	41,047.00
5117.00	MEDICAL WASTE DISPOSAL	1,620.00	1,520.00
Subtotal : None		227,062.24	151,882.00
Total [S3L3.8C1]	Plant Operations: Purchased Service	227,062.24	151,882.00

Group : [S3L3.9C1] Plant Operations: Supplies & Expenses			
Subgroup : None			
5115.00	SUPPLIES & EXPENSE - PLANT	117,761.77	143,132.00
Subtotal : None		117,761.77	143,132.00
Total [S3L3.9C1]	Plant Operations: Supplies & Expense	117,761.77	143,132.00

Group : [S3L3.10C1] Plant Operatins: Utilities			
Subgroup : None			
5120.00	UTILITIES - OTHER	18,925.11	17,594.00
5121.00	ELECTRICITY	84,372.08	77,826.00
5122.00	WATER AND SEWERAGE	86,984.97	95,421.00
5124.00	GAS	50,371.19	49,447.00
Subtotal : None		240,653.35	240,288.00
Total [S3L3.10C1]	Plant Operatins: Utilities	240,653.35	240,288.00

Group : [S3L3.13C1] Dietician: Salaries			
Subgroup : None			
5231.00	SALARIES - DIETICIAN	15,926.11	33,033.00
5232.00	ALLOC DIETICIAN SALARY	47,046.81	24,048.00
Subtotal : None		62,972.92	57,081.00
Total [S3L3.13C1]	Dietician: Salaries	62,972.92	57,081.00

Group : [S3L3.18C1] Dietary: Salaries			
Subgroup : None			
5205.00	SALARIES - DIETARY	566,076.29	521,326.00
Subtotal : None		566,076.29	521,326.00
Total [S3L3.18C1]	Dietary: Salaries	566,076.29	521,326.00

Group : [S3L3.21C1] Dietary: Food			
Subgroup : None			

5220.00	DIETARY - FOOD	326,640.16	277,161.00
Subtotal : None		326,640.16	277,161.00
Total [S3L3.21C1]	Dietary: Food	326,640.16	277,161.00

Group : [S3L3.22C1] Dietary: Purchased Service

Subgroup : None			
5221.00	PURCHASED SERVICE - DIETARY	7,099.55	13,986.00
Subtotal : None		7,099.55	13,986.00
Total [S3L3.22C1]	Dietary: Purchased Service	7,099.55	13,986.00

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

Subgroup : None			
5235.00	DIETARY SUPPLIES & EXPENSE	46,768.47	46,052.00
Subtotal : None		46,768.47	46,052.00
Total [S3L3.23C1]	Dietary: Supplies & Expenses	46,768.47	46,052.00

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

Subgroup : [S3L3.24C1] Housekeeping Salries			
5410.00	SALARIES - HOUSEKEEPING	213,528.24	153,978.00
Subtotal [S3L3.24C1] Housekeeping Salries		213,528.24	153,978.00

Subgroup : [S3L3.24C1] Laundry Salaries

5310.00	SALARIES - LAUNDRY	80,908.35	81,679.00
Subtotal [S3L3.24C1] Laundry Salaries		80,908.35	81,679.00

Total [S3L3.24C1]	Housekeeping / Laundry: Salaries	294,436.59	235,657.00
--------------------------	---	-------------------	-------------------

Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service

Subgroup : [S3L3.27C1] Laundry Purchased Service			
5320.00	PURCHASE SERVICE - LAUNDRY	3,381.53	1,929.00
Subtotal [S3L3.27C1] Laundry Purchased Service		3,381.53	1,929.00
Total [S3L3.27C1]	Housekeeping / Laundry: Purchased	3,381.53	1,929.00

Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense

Subgroup : [S3L3.28C1] Housekeeping Supplies & Expenses			
5420.00	SUPP & EXP - HOUSEKEEPING	0.00	656.00
Subtotal [S3L3.28C1] Housekeeping Supplies & Expenses		0.00	656.00

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

5330.00	SUPPLIES & EXPENSE - LAUNDRY	11,886.18	4,609.00
Subtotal [S3L3.28C1] Laundry Supplies & Expense		11,886.18	4,609.00

Total [S3L3.28C1]	Housekeeping / Laundry: Supplies &	11,886.18	5,265.00
--------------------------	---	------------------	-----------------

Group : [S3L3.29C1] Housekeepong / Laundry: Linen & Bedding

Subgroup : None			
5340.00	LINEN & BEDDING - LAUNDRY	6,098.87	4,012.00
Subtotal : None		6,098.87	4,012.00
Total [S3L3.29C1]	Housekeepong / Laundry: Linen & Be	6,098.87	4,012.00

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

Subgroup : None			
6505.00	SALARIES - MEDICAL RECORDS	50,820.32	50,656.00
6505.04	SALARY UNIT ASST NORTH	3,191.24	874.00

6505.05	SALARY UNIT ASST SOUTH	37,869.56	43,759.00
Subtotal : None		91,881.12	95,289.00
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salari	91,881.12	95,289.00

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

Subgroup : [S3L3.40C1] MMQ Salaries

6508.00	ALLOC.MMQ/STAFF DEV.SALARIES	16,900.26	(8,684.00)
Subtotal [S3L3.40C1] MMQ Salaries		16,900.26	(8,684.00)

Subgroup : [S3L3.40C1] MDS Salaries

6506.00	SALARIES - MMQ/MDS EVAL. NURSE	164,686.83	181,409.00
Subtotal [S3L3.40C1] MDS Salaries		164,686.83	181,409.00

Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) E	181,587.09	172,725.00
--------------------------	---	-------------------	-------------------

Group : [S3L3.48C1] Social Service Worker: Salaries

Subgroup : None

6810.00	SALARIES - SOCIAL SERVICE	119,388.26	170,810.00
6811.00	SALARY ALLOC - SOCIAL SERVICES	(9,770.72)	(17,909.00)
Subtotal : None		109,617.54	152,901.00
Total [S3L3.48C1]	Social Service Worker: Salaries	109,617.54	152,901.00

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

Subgroup : None

6830.00	PURCH SERV - SOCIAL SERVICE	48,258.75	5,655.00
Subtotal : None		48,258.75	5,655.00
Total [S3L3.51C1]	Social Service Worker: Purchased Se	48,258.75	5,655.00

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

Subgroup : None

7842.01	PHYSICAL THERAPY - PRIVATE	210.60	0.00
7842.02	PHYSICAL THERAPY - PART A	289,214.28	250,018.00
7842.05	PHYSICAL THERAPY - PART B	103,959.68	110,525.00
7842.08	PHYSICAL THERAPY - HMO/INSURA	20,347.20	42,004.00
7843.01	OCCUP THERAPY - PRIVATE	216.00	0.00
7843.02	OCCUP THERAPY - PART A	292,017.96	241,870.00
7843.05	OCCUP THERAPY - PART B	50,937.25	44,788.00
7843.08	OCCUP THERAPY - HMO/INSURANCE	17,577.00	36,330.00
7844.01	SPEECH THERAPY - PRIVATE	268.92	0.00
7844.02	SPEECH THERAPY - PART A	37,929.60	45,435.00
7844.05	SPEECH THERAPY - PART B	20,518.45	18,871.00
7844.08	SPEECH THERAPY - HMO/INSURANC	3,613.68	3,321.00
Subtotal : None		836,810.62	793,162.00
Total [S3L3.62C1]	Direct Restorative Therapy: Consultar	836,810.62	793,162.00

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

Subgroup : None

7021.00	SALARIES - ACTIVITIES	109,116.54	106,023.00
7021.50	PAYROLL ALLOC - ACTIVITIES	18,921.89	16,746.00
Subtotal : None		128,038.43	122,769.00
Total [S3L3.64C1]	Recreational Therapy/Activities: Salar	128,038.43	122,769.00

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

Subgroup : None

7022.00	PURCHASED SERVICE - ACTIVIITES	26,740.00	14,321.00
---------	--------------------------------	-----------	-----------

Subtotal : None		26,740.00	14,321.00
Total [S3L3.67C1]	Recreational Therapy/Activities: Purc	26,740.00	14,321.00

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

Subgroup : None			
7023.00	SUPPLIES & EXPENSE - ACTIVITY	19,337.70	19,105.00
Subtotal : None		19,337.70	19,105.00
Total [S3L3.68C1]	Recreational Therapy/Activities: Supp	19,337.70	19,105.00

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

Subgroup : None			
4281.00	STAFF TRAVEL & EXPENSE	0.00	781.00
Subtotal : None		0.00	781.00
Total [S3L3.78C1]	Travel: Motor Vehicle Expense	0.00	781.00

Group : [S3L3.80C1] Variable Job Related Education

Subgroup : None			
4256.00	EMPLOYEE EDUCATION	11,478.45	2,670.00
Subtotal : None		11,478.45	2,670.00
Total [S3L3.80C1]	Variable Job Related Education	11,478.45	2,670.00

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

Subgroup : None			
6511.00	MEDICAL DIRECTOR	16,800.00	16,800.00
Subtotal : None		16,800.00	16,800.00
Total [S3L3.82C1]	Physician Services: Medical Director	16,800.00	16,800.00

Group : [S3L3.87C1] Legend Drugs

Subgroup : None			
7800.02	ANCILLARY OTHER - PART A	12,836.77	14,910.00
7800.03	ANCILLARY OTHER - M/CAID	0.00	150.00
7800.08	ANCILLARY OTHER - HMO/INSURCE	0.00	390.00
7825.01	PHARMACY - PRIVATE	0.00	951.00
7825.02	PHARMACY - PART A	156,257.57	201,838.00
7825.03	PHARMACY - M/CAID	1,293.21	2,530.00
7825.08	PHARMACY - HMO/INSURANCE	4,688.91	22,699.00
7827.02	MED/SURG SUPPLY - PART A	330.48	1,357.00
7829.02	DME/CONCENTRATOR - PART A	1,197.54	1,091.00
7829.03	DME/CONCENTRATOR - M/CAID	408.64	46.00
7829.08	DME/CONCENTRATOR - HMO/INSUR/	0.00	46.00
7829.09	DME/CONCENTRATOR - HOSPICE	78.00	319.00
7830.01	LABORATORY - PRIVATE	0.00	135.00
7830.02	LABORATORY - PART A	51,952.57	51,017.00
7830.03	LABORATORY - M/CAID	15.03	25.00
7830.08	LABORATORY - HMO/INSURANCE	331.73	252.00
7832.02	RADIOLOGY - PART A	13,288.77	17,663.00
7832.03	RADIOLOGY - M/CAID	584.40	452.00
7832.05	RADIOLOGY - PART B	0.00	97.00
7832.09	RADIOLOGY - HOSPICE	0.00	25.00
7953.02	AMBULANCE/TRANSPORT - PART A	12,897.18	17,843.00
7953.08	AMBULANCE/TRANSPORT - HMO/INSU	0.00	642.00
Subtotal : None		256,160.80	334,478.00
Total [S3L3.87C1]	Legend Drugs	256,160.80	334,478.00

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

Subgroup : None			
6522.00	SUPPLIES & EXPENSE - NURSING	444,107.81	646,534.00
7842.79	PHYSICAL THERAPY SUPPLIES	4,918.01	4,820.00
Subtotal : None		449,025.82	651,354.00
Total [S3L3.89C1]	House Supplies Not Resold	449,025.82	651,354.00
Group : [S3L4.1C1] Depreciaton			
Subgroup : [S3L4.1C] Building Depreciation			
4550.00	DEPRECIATION - BUILDING	96,481.00	96,481.00
Subtotal [S3L4.1C1A] Building Depreciation		96,481.00	96,481.00
Subgroup : [S3L4.1C] Improvements Depreciation			
4555.00	DEPRECIATION - LAND IMPROVE.	737.00	737.00
4560.00	DEPRECIATION - BLDG IMPROVE.	70,436.00	94,583.00
Subtotal [S3L4.1C1B] Improvements Depreciation		71,173.00	95,320.00
Subgroup : [S3L4.1C] Equipment Depreciation			
4570.00	DEPRECIATION - EQUIPMENT	67,122.19	70,918.00
4571.00	DEPRECIATION - COMPUTER EQUIP	12,693.81	10,681.00
Subtotal [S3L4.1C1C] Equipment Depreciation		79,816.00	81,599.00
Subgroup : [S3L4.1C] Software Depreciaton			
4575.00	DEPRECIATION - SOFTWARE	139.80	488.00
Subtotal [S3L4.1C1D] Software Depreciaton		139.80	488.00
Total [S3L4.1C1]	Depreciaton	247,609.80	273,888.00
Group : [S3L4.2C1] Long Term Interest Expense SNF-CR			
Subgroup : None			
4520.00	INTEREST - 1ST MORTGAGE	152,691.07	157,632.00
4522.00	MORTGAGE INSURANCE PREMIUMS	27,191.61	28,076.00
4528.00	AMORT OF MORTGAGE ACQ COSTS	2,041.99	2,042.00
Subtotal : None		181,924.67	187,750.00
Total [S3L4.2C1]	Long Term Interest Expense SNF-CR	181,924.67	187,750.00
Group : [S3L4.6C1] Building Insurance Expense-SNF-CR			
Subgroup : None			
4590.00	INSURANCE - BLDG & EQUIP	12,841.58	13,467.00
Subtotal : None		12,841.58	13,467.00
Total [S3L4.6C1]	Building Insurance Expense-SNF-CR	12,841.58	13,467.00
Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR			
Subgroup : None			
4510.00	REAL ESTATE TAXES	48,915.10	54,467.00
Subtotal : None		48,915.10	54,467.00
Total [S3L4.8C1]	Real Estate Tax Expense-SNF-CR	48,915.10	54,467.00
Group : [S3L4.10C1] Personal Property Tax Expense-SNF-CR			
Subgroup : None			
4511.00	PERSONAL PROPERTY TAXES	927.49	888.00
Subtotal : None		927.49	888.00
Total [S3L4.10C1]	Personal Property Tax Expense-SNF-CR	927.49	888.00
Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR			
Subgroup : None			
4538.00	RENT - OTHER	38,122.44	57,722.00

Subtotal : None		38,122.44	57,722.00
Total [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR	38,122.44	57,722.00
Group : [CLA-53.01]	LA-Group Health/Life		
Subgroup : None			
4415.00	GROUP HEALTH INSURANCE	267,133.60	268,480.00
4416.00	GROUP DENTAL	4,092.66	2,811.00
4418.00	GROUP DISA/LIFE INSURANCE	3,896.33	9,152.00
Subtotal : None		275,122.59	280,443.00
Total [CLA-53.01]	LA-Group Health/Life	275,122.59	280,443.00
Group : [CLA-53.02]	LA-Employee Pensions		
Subgroup : None			
4334.00	401K MATCH EXPENSE	12,339.65	19,080.00
4335.00	401K ADMINISTRATION FEES	1,200.00	300.00
Subtotal : None		13,539.65	19,380.00
Total [CLA-53.02]	LA-Employee Pensions	13,539.65	19,380.00
Group : [CLA-53.03]	LA-Employee Benefits		
Subgroup : None			
4333.00	EMPLOYEE BENEFITS - OTHER	11,699.02	20,340.00
4412.00	VISION CARE	305.48	450.00
4413.00	MEDICAL FLEX SPENDING	45,001.00	28,744.00
Subtotal : None		57,005.50	49,534.00
Total [CLA-53.03]	LA-Employee Benefits	57,005.50	49,534.00
Group : [CLA-53.04]	LA-Payroll Taxes		
Subgroup : None			
4400.00	PAYROLL TAXES - ACCRD	(5,420.72)	5,728.00
4401.00	FUTA TAX	7,743.18	6,413.00
4402.00	EMPLOYER MEDICARE	89,176.42	79,120.00
4403.00	EMPLOYER FICA	381,305.02	333,555.00
4404.00	MUTA EXPENSE	33,167.61	34,714.00
4405.00	MASS. HEALTH INS. TAX	29,601.75	28,836.00
4409.00	SALARY ALLOCATION - P/R TAXES	(4,082.52)	(8,246.00)
Subtotal : None		531,490.74	480,120.00
Total [CLA-53.04]	LA-Payroll Taxes	531,490.74	480,120.00
Group : [CLA-53.05]	LA-Workers Comp		
Subgroup : None			
4425.00	INSURANCE - WORKERS COMP	116,483.53	193,839.00
Subtotal : None		116,483.53	193,839.00
Total [CLA-53.05]	LA-Workers Comp	116,483.53	193,839.00
	NET (INCOME) LOSS	0.00	0.00
	Sum of Account Groups	0.00	0.00

Tickmarks

{a}	
{b}	
{c}	
{d}	
{e}	
{f}	
{g}	
{h}	
{i}	
{j}	
{k}	
{l}	
{m}	
{n}	
{o}	
{p}	

{q}	
{r}	
{s}	
{t}	
{u}	
{v}	
{w}	
{x}	
{y}	
{z}	