

Client: **A442494 - Long Term Centers of Wrentham, Inc.**  
Engagement: **MDMC 2022 - Long Term Centers of Wrentham, Inc.**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Worksheet: **T-01 - SNF-CR TB Report**

Account	Description	PP-1	UNADJ	JE Ref #	AJE	ADJ	JE Ref #	RJE	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022			12/31/2022			12/31/2022
Group : [1] Balance Sheet												
Subgroup : None												
1010	CASH IN BANK	178.63	146.63		0.00	146.63		0.00	146.63		0.00	146.63
1012	CASH OVERDRAFT	14,062.86	22,444.52		0.00	22,444.52		0.00	22,444.52		0.00	22,444.52
1014	Newburyport Vank	0.00	22,714.74		0.00	22,714.74		0.00	22,714.74		0.00	22,714.74
1030	CASH ON HAND	200.00	200.00		0.00	200.00		0.00	200.00		0.00	200.00
1061	A/R-PRIVATE	50,207.54	449,597.94		0.00	449,597.94		(366,320.00)	83,277.94		0.00	83,277.94
							RJE - 2	(366,320.00)				
1062	A/R MEDICARE	3,414.00	0.00		0.00	0.00		40,930.00	40,930.00		0.00	40,930.00
							RJE - 2	40,930.00				
1067	A/R MEDICAID	211,857.00	0.00		0.00	0.00		325,390.00	325,390.00		0.00	325,390.00
							RJE - 2	325,390.00				
1140	RESERVE FOR BAD DEBTS	(27,000.00)	(27,000.00)		0.00	(27,000.00)		0.00	(27,000.00)		0.00	(27,000.00)
1280	PREPAID INSURANCE	5,879.00	5,879.00		(1,895.00)	3,984.00		0.00	3,984.00		0.00	3,984.00
				AJE - 3	(41,289.00)							
				AJE - 9	39,394.00							
1295	Don Costs	0.00	28,933.50		0.00	28,933.50		0.00	28,933.50		0.00	28,933.50
1300	Deposits	8,950.11	2,000.00		0.00	2,000.00		0.00	2,000.00		0.00	2,000.00
1340	GOODWILL	65,000.00	65,000.00		0.00	65,000.00		0.00	65,000.00		0.00	65,000.00
1511	LAND	5,289.00	5,289.00		0.00	5,289.00		0.00	5,289.00		0.00	5,289.00
1521	BUILDING	609,711.00	609,711.00		0.00	609,711.00		0.00	609,711.00		0.00	609,711.00
1522	ACCUM. DEPR. BUILDING	(436,185.80)	(436,185.80)		(24,388.00)	(460,573.80)		0.00	(460,573.80)		0.00	(460,573.80)
				AJE - 4	(24,388.00)							
1611	BUILDING IMPROVEMENTS	487,121.05	518,616.16		0.00	518,616.16		0.00	518,616.16		0.00	518,616.16
1612	ACCUMULATED DEP IMPROVEMENTS	(320,566.07)	(320,566.07)		(25,931.00)	(346,497.07)		0.00	(346,497.07)		0.00	(346,497.07)
				AJE - 4	(25,931.00)							
1651	EQUIPMENT	255,495.95	255,495.95		0.00	255,495.95		0.00	255,495.95		0.00	255,495.95
1652	ACCUM DEPR - EQUIPMENT	(218,870.29)	(218,870.29)		(6,536.00)	(225,406.29)		0.00	(225,406.29)		0.00	(225,406.29)
				AJE - 4	(6,536.00)							
1701	MOTOR VEHICLES	35,000.00	35,000.00		0.00	35,000.00		0.00	35,000.00		0.00	35,000.00
1702	ACCUMULATED DEPRECIATION - MOTOR VEHICLE	(35,000.00)	(35,000.00)		0.00	(35,000.00)		0.00	(35,000.00)		0.00	(35,000.00)
1710	SOFTWARE	11,175.00	11,175.00		0.00	11,175.00		0.00	11,175.00		0.00	11,175.00
1711	ACCUMULATED AMORTIZATION	(3,725.00)	(3,725.00)		(3,725.00)	(7,450.00)		0.00	(7,450.00)		0.00	(7,450.00)
				AJE - 4	(3,725.00)							
1910	MAC	23,600.75	23,600.75		0.00	23,600.75		0.00	23,600.75		0.00	23,600.75
1911	Accum amort Mac	0.00	(907.72)		0.00	(907.72)		0.00	(907.72)		0.00	(907.72)
				AJE - 4	(0.00)							
2021	ACCOUNTS PAYABLE	(394,508.34)	(562,131.25)		0.00	(562,131.25)		0.00	(562,131.25)		0.00	(562,131.25)
2030	ACCURED EXPENSES	(283,933.48)	(368,765.06)		0.00	(368,765.06)		0.00	(368,765.06)		0.00	(368,765.06)
2040	Due Medicaid MMQ	(13,259.02)	0.00		0.00	0.00		0.00	0.00		0.00	0.00
2049	US HHS Stimulus	(58,257.81)	0.00		0.00	0.00		0.00	0.00		0.00	0.00
2052	EIDLoan	(10,000.00)	(10,000.00)		0.00	(10,000.00)		0.00	(10,000.00)		0.00	(10,000.00)
2112	DUE OFFICERS/OWNERS TW	1,165.69	1,165.69		0.00	1,165.69		0.00	1,165.69		0.00	1,165.69
2122	Due Greenwood Nursing Center	212,474.08	333,974.08		0.00	333,974.08		0.00	333,974.08		0.00	333,974.08
2123	DUE FROM PINE KNOLL	1,029,480.45	859,010.49		(39,394.00)	819,616.49		0.00	819,616.49		0.00	819,616.49
				AJE - 9	(39,394.00)							
2124	DUE TO / FROM MILL POND	(506,699.70)	(633,699.70)		0.00	(633,699.70)		0.00	(633,699.70)		0.00	(633,699.70)
2125	Due to From Matt Sweeney	264,638.73	270,263.73		0.00	270,263.73		0.00	270,263.73		0.00	270,263.73
2126	Due to Jack Harrington	(94,911.71)	(94,286.71)		0.00	(94,286.71)		0.00	(94,286.71)		0.00	(94,286.71)
2190	Western Equipment Financing	(2,318.13)	0.00		0.00	0.00		0.00	0.00		0.00	0.00
2190	ACCURED SALARIES	(52,618.00)	(55,472.00)		0.00	(55,472.00)		0.00	(55,472.00)		0.00	(55,472.00)
2214	ACCURED PAYROLL TAXES	(5,988.00)	(5,813.00)		0.00	(5,813.00)		0.00	(5,813.00)		0.00	(5,813.00)
2261	STATE INCOME TAX PAYABLE	(456.00)	(456.00)		0.00	(456.00)		0.00	(456.00)		0.00	(456.00)
2305	Mortgage- Newburyport	(1,067,269.30)	(1,067,269.30)		0.00	(1,067,269.30)		0.00	(1,067,269.30)		0.00	(1,067,269.30)
2321	Credit Card Payments	(2,078.82)	0.00		0.00	0.00		0.00	0.00		0.00	0.00
2650	OPENING BAL EQUITY	291,891.93	238,744.63		0.00	238,744.63		0.00	238,744.63		0.00	238,744.63
2652	Distributions	127,241.38	0.00		0.00	0.00		0.00	0.00		0.00	0.00
		<b>180,388.68</b>	<b>(81,185.09)</b>		<b>(101,869.00)</b>	<b>(183,054.09)</b>		<b>0.00</b>	<b>(183,054.09)</b>		<b>0.00</b>	<b>(183,054.09)</b>
Subtotal : None												
<b>Total [1] Balance Sheet</b>												
		<b>180,388.68</b>	<b>(81,185.09)</b>		<b>(101,869.00)</b>	<b>(183,054.09)</b>		<b>0.00</b>	<b>(183,054.09)</b>		<b>0.00</b>	<b>(183,054.09)</b>
Group : [2] Income Statement												
Subgroup : None												
3021	PRIVATE INCOME	(419,095.00)	(465,625.00)		0.00	(465,625.00)		0.00	(465,625.00)		0.00	(465,625.00)
3023	MEDICAID REVENUE	(1,726,620.26)	(2,091,312.34)		0.00	(2,091,312.34)		0.00	(2,091,312.34)		0.00	(2,091,312.34)
3024	MEDICARE REVENUE	(505,534.63)	(364,929.29)		0.00	(364,929.29)		0.00	(364,929.29)		0.00	(364,929.29)
3025	PATIENT RESOURCE INCOME	(343,116.16)	(435,889.93)		0.00	(435,889.93)		0.00	(435,889.93)		0.00	(435,889.93)
3026	OTHER MEDICARE	0.00	(11,549.70)		0.00	(11,549.70)		11,549.70	0.00		0.00	0.00
							RJE - 5	11,549.70				
3028	sequester expense	0.00	2,883.34		0.00	2,883.34		0.00	2,883.34		0.00	2,883.34
3030	PHYSICAL THERAPY A	(20,466.54)	0.00		0.00	0.00		(22,030.90)	(22,030.90)		0.00	(22,030.90)
							RJE - 5	(22,030.90)				
3031	OCCUPATIONAL THERAPY	(28,871.65)	0.00		0.00	0.00		(20,916.02)	(20,916.02)		0.00	(20,916.02)
							RJE - 5	(20,916.02)				
3032	SPEECH THERAPY A	(4,301.69)	0.00		0.00	0.00		(3,064.56)	(3,064.56)		0.00	(3,064.56)
							RJE - 5	(3,064.56)				
3033	PHARMACY A	(17,487.63)	0.00		0.00	0.00		(21,300.37)	(21,300.37)		0.00	(21,300.37)
							RJE - 5	(21,300.37)				
3040	PHYSICAL THERAPY PART B	(2,016.33)	0.00		0.00	0.00		(6,816.43)	(6,816.43)		0.00	(6,816.43)
							RJE - 5	(6,816.43)				
3041	OCCUPATIONAL THERAPY PT B	(12,374.55)	0.00		0.00	0.00		(3,649.56)	(3,649.56)		0.00	(3,649.56)
							RJE - 5	(3,649.56)				
3042	SPEECH THERAPY PT B	(2,873.63)	0.00		0.00	0.00		(5,980.73)	(5,980.73)		0.00	(5,980.73)
							RJE - 5	(5,980.73)				
3050	Cares Act Medicare	(233,800.00)	(58,257.81)		0.00	(58,257.81)		0.00	(58,257.81)		0.00	(58,257.81)
3051	Medicaid Behavioral Add-on	0.00	(30,050.00)		0.00	(30,050.00)		0.00	(30,050.00)		0.00	(30,050.00)
3053	Medicaid DCCO Funding	0.00	(221,960.60)		0.00	(221,960.60)		0.00	(221,960.60)		0.00	(221,960.60)
3080	PPP Forgiveness	(438,864.00)	0.00		0.00	0.00		0.00	0.00		0.00	0.00
3090	CONTRACTUAL ADJ PART A	71,127.51	0.00		0.00	0.00		67,311.85	67,311.85		0.00	67,311.85
							RJE - 5	67,311.85				
3095	CONTRACTUAL ADJUST PART B	3,240.87	0.00		0.00	0.00		4,897.02	4,897.02		0.00	4,897.02
							RJE - 5	4,897.02				
3170	COVID Testing	(105,093.00)	0.00		0.00	0.00		0.00	0.00		0.00	0.00
3190	OTHER INCOME	0.00	(2,763.96)		0.00	(2,763.96)		0.00	(2,763.96)		0.00	(2,763.96)
3193	Emergency Paid Sick Leave Reimb	0.00	(5,348.39)		0.00	(5,348.39)		0.00	(5,348.39)		0.00	(5,348.39)
4110	SALARIES - ADMINISTRATIVE	83,320.00	91,040.00		0.00	91,040.00		0.00	91,040.00		0.00	91,040.00
4125	SALARIES - OFFICERS	0.00										

Client: **A442494 - Long Term Centers of Wrentham, Inc.**  
Engagement: **MDMC 2022 - Long Term Centers of Wrentham, Inc.**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Worksheet: **T-01 - SNF-CR TB Report**

Account	Description	PP-1	UNADJ	JE Ref #	AJE	ADJ	JE Ref #	RJE	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022			12/31/2022			12/31/2022
4417	GROUP HEALTH - ADMIN	0.00	0.00		0.00	0.00		0.00	0.00	CAIDJE - 8 CAIDJE - 8	(0.00) (0.00)	0.00
4420	INSURANCE - LIAB	26,811.00	0.00		31,303.00	31,303.00		0.00	31,303.00	CAIDJE - 8	0.00	31,303.00
4421	w/c insurance	35,128.00	36,583.00	AJE - 3	31,303.00	36,585.00		0.00	36,585.00	CAIDJE - 8 CAIDJE - 8	0.00 (0.00)	36,585.00
4422	m/v insurance	1,788.00	0.00		1,780.00	1,780.00		0.00	1,780.00		0.00	1,780.00
4423	Bldg insurance	6,142.00	0.00	AJE - 3	8,204.00	8,204.00		0.00	8,204.00		0.00	8,204.00
4426	GRP HLTH/LIFE-DON	0.00	0.00		8,204.00	0.00		0.00	0.00		0.00	0.00
4427	W/COMP-ADMIN	150.00	0.00		0.00	0.00		0.00	0.00	CAIDJE - 8	(0.00)	0.00
4430	W/COMP-DON	0.00	0.00	AJE - 3	(0.00)	0.00		0.00	0.00	CAIDJE - 8	(0.00)	0.00
4510	REAL ESTATE TAXES	20,845.56	21,008.25		0.00	21,008.25		0.00	21,008.25		0.00	21,008.25
4520	INTEREST - 1ST MORTGAGE	34,309.75	46,955.58		0.00	46,955.58		0.00	46,955.58		0.00	46,955.58
4528	AMORT - MTGE ACQ. COST	7,362.00	907.72		0.00	907.72		0.00	907.72		0.00	907.72
4529	INTEREST - LINE OF CREDIT	12,687.46	0.00		0.00	0.00		0.00	0.00		0.00	0.00
4530	DEPRECIATION BUILDING	24,388.00	0.00	AJE - 4	24,388.00	24,388.00		0.00	24,388.00		0.00	24,388.00
4540	DEPRECIATION improve	24,356.00	0.00		25,931.00	25,931.00		0.00	25,931.00		0.00	25,931.00
4542	DEPRECIATION EQUIPMENT	6,860.70	0.00	AJE - 4	25,931.00	6,536.00		0.00	6,536.00		0.00	6,536.00
4543	AMOTIZATION SOFTWARE	3,725.00	0.00		6,536.00	3,725.00		0.00	3,725.00		0.00	3,725.00
5105	SALARIES - PLANT	53,973.00	58,303.50	AJE - 4	3,725.00	58,303.50		0.00	58,303.50		0.00	58,303.50
5110	PURCHASED SERV - PLANT	39,493.31	61,399.47		0.00	61,399.47		0.00	61,399.47		0.00	61,399.47
5115	SUPPLIES & EXPENSE	18,051.66	12,378.17		0.00	12,378.17		0.00	12,378.17		0.00	12,378.17
5121	ELECTRICITY	34,260.52	30,374.09		0.00	30,374.09		0.00	30,374.09		0.00	30,374.09
5122	WATER & SEWERAGE	12,753.94	8,530.07		0.00	8,530.07		0.00	8,530.07		0.00	8,530.07
5123	FUEL	16,140.84	39,148.35		0.00	39,148.35		0.00	39,148.35		0.00	39,148.35
5124	GASELECTRIC	3,656.11	5,326.14		0.00	5,326.14		0.00	5,326.14		0.00	5,326.14
5205	SALARIES - DIETARY	201,286.33	209,951.64		0.00	209,951.64		0.00	209,951.64		0.00	209,951.64
5220	RAW FOOD	138,617.06	190,551.44		0.00	190,551.44		0.00	190,551.44		0.00	190,551.44
5221	PURCH SERV DIETARY	134.00	24,774.97		0.00	24,774.97		0.00	24,774.97		0.00	24,774.97
5231	Salary- Dietician	14,136.00	28,104.00		0.00	28,104.00		0.00	28,104.00		0.00	28,104.00
5235	SUPPLIES & EXPENSE - DIET	806.37	1,974.04		0.00	1,974.04		0.00	1,974.04		0.00	1,974.04
5310	SALARIES - LAUNDRY	31,859.28	27,535.68		0.00	27,535.68		0.00	27,535.68		0.00	27,535.68
5320	PURCHASED SERV - LAUNDRY	0.00	2,529.56		0.00	2,529.56		0.00	2,529.56		0.00	2,529.56
5330	SUPPLIES & EXP - LAUNDRY	7,679.84	11,087.86		0.00	11,087.86		0.00	11,087.86		0.00	11,087.86
5410	SALARIES - HOUSEKEEPING	91,328.04	88,137.42		0.00	88,137.42		0.00	88,137.42		0.00	88,137.42
5420	SUPPLIES & EXP-HOUSKPING	2,749.57	1,442.33		0.00	1,442.33		0.00	1,442.33		0.00	1,442.33
6020	SALARY - DIR OF NURSING	158,588.12	153,000.12		0.00	153,000.12		0.00	153,000.12		0.00	153,000.12
6030	SALARIES - R/N	409,308.65	323,052.71		0.00	323,052.71		0.00	323,052.71		0.00	323,052.71
6035	PURCH SERV - R/N	0.00	0.00		0.00	0.00		0.00	0.00	CAIDJE - 7	1,180.00	1,180.00
6041	SALARIES - LPN	261,965.40	349,209.88		0.00	349,209.88		0.00	349,209.88	CAIDJE - 7	1,180.00	349,209.88
6042	LPN PS	2,458.49	0.00		0.00	0.00		0.00	0.00	CAIDJE - 7	23,599.00	23,599.00
6051	SALARIES - CNA	438,834.07	445,568.13		0.00	445,568.13	RJE - 6	(0.00)	445,568.13	CAIDJE - 7	23,599.00	445,568.13
6052	PURCH SERV- OTHER NURSING	28,618.53	187,420.02		0.00	187,420.02		0.00	187,420.02	CAIDJE - 7	(24,779.00)	162,641.02
6511	MEDICAL DIRECTOR	8,400.00	8,400.00		0.00	8,400.00	RJE - 6	(0.00)	8,400.00	CAIDJE - 7	(24,779.00)	8,400.00
6520	LEGEND DRUGS	31,962.61	21,973.80		0.00	21,973.80		0.00	21,973.80		0.00	21,973.80
6522	SUPPLIES & EXP NURSING	101,823.83	99,151.31		0.00	99,151.31		0.00	99,151.31		0.00	99,151.31
6630	OCCUP THERAPY CONSULT	0.00	0.00		0.00	0.00		0.00	0.00	CAIDJE - 7	15,499.00	15,499.00
6730	PHYSICAL THERAPY CONSULT	14,225.05	72,855.56		0.00	72,855.56		0.00	72,855.56	CAIDJE - 7	15,499.00	57,356.56
6750	OT ALL	33,908.64	0.00		0.00	0.00	RJE - 6	(0.00)	0.00	CAIDJE - 7	(15,499.00)	0.00
6772	ST ALL	2,989.45	0.00		0.00	0.00		0.00	0.00	CAIDJE - 7	(0.00)	0.00
6810	SALARIES - SOCIAL SERV	44,090.38	42,922.50		0.00	42,922.50	RJE - 6	(0.00)	42,922.50	CAIDJE - 7	(0.00)	42,922.50
6830	SOCIAL SERVICE CONSULT	920.00	3,775.00		0.00	3,775.00		0.00	3,775.00		0.00	3,775.00
7021	SALARIES - ACTIVITIES	35,189.41	38,867.55		0.00	38,867.55		0.00	38,867.55		0.00	38,867.55
7022	PURCHASED SERV-ACTIVI	1,736.26	4,061.07		0.00	4,061.07		0.00	4,061.07		0.00	4,061.07
7023	SUPPL & EXP - ACTI	509.37	1,485.06		0.00	1,485.06		0.00	1,485.06		0.00	1,485.06
7830	Laboratory Fees	0.00	1,597.44		0.00	1,597.44		0.00	1,597.44		0.00	1,597.44
7841	RESPIRATORY THERAPY	1,667.09	2,800.01		0.00	2,800.01		0.00	2,800.01		0.00	2,800.01
7970	COVID Test Costs	132,990.00	22,737.50		0.00	22,737.50		0.00	22,737.50		0.00	22,737.50
8010	BAD ACCOUNTS	65,196.63	20,506.06		0.00	20,506.06		0.00	20,506.06		0.00	20,506.06
8011	USER FEE TAXES	227,229.14	272,262.44		0.00	272,262.44		0.00	272,262.44		0.00	272,262.44
8015	FINES & PENALTIES	5,000.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00
9050	PRIOR YEAR ADJUSTMENTS	(4,456.72)	4,356.40		0.00	4,356.40		0.00	4,356.40		0.00	4,356.40
9000	Loss on Refi	20,498.09	0.00		0.00	0.00		0.00	0.00		0.00	0.00
Subtotal : None		(180,388.69)	81,185.09		101,869.09	183,054.09		0.00	183,054.09		0.00	183,054.09
Total (2) Income Statement		(180,388.69)	81,185.09		101,869.09	183,054.09		0.00	183,054.09		0.00	183,054.09
Sum of Account Groups		0.00	0.00		0.00	0.00		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: **A442494 - Long Term Centers of Wrentham, Inc.**  
Engagement: **MDMC 2022 - Long Term Centers of Wrentham, 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
<b>Group : [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>		
<b>Subgroup : None</b>			
1010	CASH IN BANK	146.63	178.63
1012	CASH OVERDRAFT	22,444.52	14,062.86
1014	Newburyport Vank	22,714.74	0.00
1030	CASH ON HAND	200.00	200.00
<b>Subtotal : None</b>		<b>45,505.89</b>	<b>14,441.49</b>
<b>Total [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>	<b>45,505.89</b>	<b>14,441.49</b>
<b>Group : [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>		
<b>Subgroup : [S6L1.5C1A/ R Self-Pay Patients (Private)]</b>			
1061	A/R-PRIVATE	83,277.94	50,207.54
<b>Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)</b>		<b>83,277.94</b>	<b>50,207.54</b>
<b>Subgroup : [S6L1.5C1A/r Medicare Non Managed Care]</b>			
1062	A/R MEDICARE	40,930.00	3,414.00
<b>Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care</b>		<b>40,930.00</b>	<b>3,414.00</b>
<b>Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care]</b>			
1067	A/R MEDICAID	325,390.00	211,857.00
<b>Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care</b>		<b>325,390.00</b>	<b>211,857.00</b>
<b>Total [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>	<b>449,597.94</b>	<b>265,478.54</b>
<b>Group : [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>		
<b>Subgroup : None</b>			
1140	RESERVE FOR BAD DEBTS	(27,000.00)	(27,000.00)
<b>Subtotal : None</b>		<b>(27,000.00)</b>	<b>(27,000.00)</b>
<b>Total [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>	<b>(27,000.00)</b>	<b>(27,000.00)</b>
<b>Group : [S6L1.8C1]</b>	<b>Receivable from Affiliates/Related Parties</b>		
<b>Subgroup : None</b>			
2122	Due Greenwood Nursing Center	333,974.08	212,474.08
2123	DUE FROM PINE KNOLL	819,616.49	1,029,480.45
2125	Due to From Matt Sweeney	270,263.73	264,638.73
<b>Subtotal : None</b>		<b>1,423,854.30</b>	<b>1,506,593.26</b>
<b>Total [S6L1.8C1]</b>	<b>Receivable from Affiliates/Related Parties</b>	<b>1,423,854.30</b>	<b>1,506,593.26</b>
<b>Group : [S6L1.13C1]</b>	<b>Prepaid Insurance</b>		
<b>Subgroup : None</b>			
1280	PREPAID INSURANCE	3,984.00	5,879.00
<b>Subtotal : None</b>		<b>3,984.00</b>	<b>5,879.00</b>
<b>Total [S6L1.13C1]</b>	<b>Prepaid Insurance</b>	<b>3,984.00</b>	<b>5,879.00</b>
<b>Group : [S6L1.17C1]</b>	<b>Other Current Assets</b>		
<b>Subgroup : None</b>			
1300	Deposits	2,000.00	8,950.11
<b>Subtotal : None</b>		<b>2,000.00</b>	<b>8,950.11</b>
<b>Total [S6L1.17C1]</b>	<b>Other Current Assets</b>	<b>2,000.00</b>	<b>8,950.11</b>
<b>Group : [S6L2.1C1]</b>	<b>Land</b>		
<b>Subgroup : None</b>			
1511	LAND	5,289.00	5,289.00
<b>Subtotal : None</b>		<b>5,289.00</b>	<b>5,289.00</b>
<b>Total [S6L2.1C1]</b>	<b>Land</b>	<b>5,289.00</b>	<b>5,289.00</b>
<b>Group : [S6L2.2C1]</b>	<b>Building</b>		
<b>Subgroup : [S6L2.2C1]Building Costs</b>			
1521	BUILDING	609,711.00	609,711.00

Subtotal [S6L2.2C1A] Building Costs		609,711.00	609,711.00
Subgroup : [S6L2.2C1A/D Building			
1522	ACCUM. DEPR. BUILDING	(460,573.80)	(436,185.80)
Subtotal [S6L2.2C1B] A/D Building		(460,573.80)	(436,185.80)
Total [S6L2.2C1] Building		149,137.20	173,525.20
Group : [S6L2.3C1] Improvements - Cost			
Subgroup : [S6L2.3C1Building Improvements			
1611	BUILDING IMPROVEMENTS	518,616.16	487,121.05
Subtotal [S6L2.3C1A] Building Improvements		518,616.16	487,121.05
Subgroup : [S6L2.3C1A/D Building Improvements			
1612	ACCUMULATED DEP IMPROVEMENTS	(346,497.07)	(320,566.07)
Subtotal [S6L2.3C1D] A/D Building Improvements		(346,497.07)	(320,566.07)
Total [S6L2.3C1] Improvements - Cost		172,119.09	166,554.98
Group : [S6L2.4C1] Equipment			
Subgroup : [S6L2.4C1Equipment Cost			
1651	EQUIPMENT	255,495.95	255,495.95
Subtotal [S6L2.4C1A] Equipment Cost		255,495.95	255,495.95
Subgroup : [S6L2.4C1A/D Equipment			
1652	ACCUM DEPR - EQUIPMENT	(225,406.29)	(218,870.29)
Subtotal [S6L2.4C1b] A/D Equipment		(225,406.29)	(218,870.29)
Total [S6L2.4C1] Equipment		30,089.66	36,625.66
Group : [S6L2.5C1] Software/Limited Life Assets			
Subgroup : [S6L2.5C1Software Cost			
1710	SOFTWARE	11,175.00	11,175.00
Subtotal [S6L2.5C1A] Software Cost		11,175.00	11,175.00
Subgroup : [S6L2.5C1A/D Software			
1711	ACCUMULATED AMORTIZATION	(7,450.00)	(3,725.00)
Subtotal [S6L2.5C1B] A/D Software		(7,450.00)	(3,725.00)
Total [S6L2.5C1] Software/Limited Life Assets		3,725.00	7,450.00
Group : [S6L2.6C1] Motor Vehicle - Cost			
Subgroup : [S6L2.6C1Motor Vehicle Cost			
1701	MOTOR VEHICLES	35,000.00	35,000.00
Subtotal [S6L2.6C1A] Motor Vehicle Cost		35,000.00	35,000.00
Subgroup : [S6L2.6C1A/D Motor Vehicles			
1702	ACCUMULATED DEPRECIATION - MO	(35,000.00)	(35,000.00)
Subtotal [S6L2.6C1B] A/D Motor Vehicles		(35,000.00)	(35,000.00)
Total [S6L2.6C1] Motor Vehicle - Cost		0.00	0.00
Group : [S6L3.3C1] Other Deferred Charges and Non Current Assets			
Subgroup : [S6L3.3C1Purchased Goodwill			
1340	GOODWILL	65,000.00	65,000.00
Subtotal [S6L3.3C1B] Purchased Goodwill		65,000.00	65,000.00
Total [S6L3.3C1] Other Deferred Charges and Non Curr		65,000.00	65,000.00
Group : [S6L3.4C1] Construction in Progress			
Subgroup : None			
1295	Don Costs	28,933.50	0.00
Subtotal : None		28,933.50	0.00
Total [S6L3.4C1] Construction in Progress		28,933.50	0.00
Group : [S6L3.5C1] Mortgage Acquisition Costs			
Subgroup : None			

1910	MAC	23,600.75	23,600.75
Subtotal : None		23,600.75	23,600.75
Total [S6L3.5C1]	Mortgage Acquisition Costs	23,600.75	23,600.75
Group : [S6L3.6C1]	Accum Amort of Mortgage Acquisition Costs		
Subgroup : None			
1911	Accum amort Mac	(907.72)	0.00
Subtotal : None		(907.72)	0.00
Total [S6L3.6C1]	Accum Amort of Mortgage Acquisition	(907.72)	0.00
Group : [S6L5.1C1]	Trade Payable		
Subgroup : None			
2021	ACCOUNTS PAYABLE	(562,131.25)	(394,508.34)
2052	EIDLoan	(10,000.00)	(10,000.00)
2170	Western Equi[p]mnet Financing	0.00	(2,318.13)
2321	Credit Card Payments	0.00	(2,078.82)
Subtotal : None		(572,131.25)	(408,905.29)
Total [S6L5.1C1]	Trade Payable	(572,131.25)	(408,905.29)
Group : [S6L5.2C1]	Accrued Expenses		
Subgroup : None			
2030	ACCRUED EXPENSES	(368,765.06)	(283,933.48)
Subtotal : None		(368,765.06)	(283,933.48)
Total [S6L5.2C1]	Accrued Expenses	(368,765.06)	(283,933.48)
Group : [S6L5.3C1]	Due to Insurance Payers		
Subgroup : [S6L5.3C1]	Due Medicare Actual		
2040	Due Medicaid MMQ	0.00	(13,259.02)
Subtotal [S6L5.3C1D]	Due Medicare Actual	0.00	(13,259.02)
Subgroup : None			
Subtotal : None		0.00	0.00
Total [S6L5.3C1]	Due to Insurance Payers	0.00	(13,259.02)
Group : [S6L5.7C1]	Accrued Salaries & Payroll Liabilities		
Subgroup : [S6L5.7C1]	Accrued Salaaries		
2190	ACCRUED SALARIES	(55,472.00)	(52,618.00)
Subtotal [S6L5.7C1A]	Accrued Salaaries	(55,472.00)	(52,618.00)
Subgroup : [S6L5.7C1]	Accrued Payroll Taxes Withheld		
2214	ACCRUED PAYROLL TAXES	(5,813.00)	(5,988.00)
Subtotal [S6L5.7C1B]	Accrued Payroll Taxes Withheld	(5,813.00)	(5,988.00)
Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	(61,285.00)	(58,606.00)
Group : [S6L5.8C1]	State & Federal Taxes Payable		
Subgroup : None			
2261	STATE INCOME TAX PAYABLE	(456.00)	(456.00)
Subtotal : None		(456.00)	(456.00)
Total [S6L5.8C1]	State & Federal Taxes Payable	(456.00)	(456.00)
Group : [S6L5.10C1]	Other Current Liabilities		
Subgroup : None			
2049	US HHS Stimulus	0.00	(58,257.81)
Subtotal : None		0.00	(58,257.81)
Total [S6L5.10C1]	Other Current Liabilities	0.00	(58,257.81)
Group : [S6L6.1C1]	Motgage Payable		
Subgroup : None			
2305	Mortgage- Newburyport	(1,067,269.30)	(1,067,269.30)
Subtotal : None		(1,067,269.30)	(1,067,269.30)
Total [S6L6.1C1]	Motgage Payable	(1,067,269.30)	(1,067,269.30)
Group : [S6L6.2C1]	Due to Related Parties, Subsidiaries & Affilates		
Subgroup : None			
2112	DUE OFFICERS/OWNERS TW	1,165.69	1,165.69
2124	DUE TO / FROM MILL POND	(633,699.70)	(506,699.70)

2126	Due to Jack Harrington	(94,286.71)	(94,911.71)
<b>Subtotal : None</b>		<b>(726,820.72)</b>	<b>(600,445.72)</b>
<b>Total [S6L6.2C1]</b>	<b>Due to Related Parties, Subsidiaries &amp;</b>	<b>(726,820.72)</b>	<b>(600,445.72)</b>
<b>Group : [S6L8C.1C2] Owners Equity Balance Prior Year-Treasury Stock</b>			
<b>Subgroup : None</b>			
2650	OPENING BAL EQUITY	238,744.63	291,891.93
2652	Distributions	0.00	127,241.38
<b>Subtotal : None</b>		<b>238,744.63</b>	<b>419,133.31</b>
<b>Total [S6L8C.1C2]</b>	<b>Owners Equity Balance Prior Year-Tre</b>	<b>238,744.63</b>	<b>419,133.31</b>
<b>Group : [S2L1.1C1] Private Pay</b>			
<b>Subgroup : None</b>			
3021	PRIVATE INCOME	(465,625.00)	(419,095.00)
<b>Subtotal : None</b>		<b>(465,625.00)</b>	<b>(419,095.00)</b>
<b>Total [S2L1.1C1]</b>	<b>Private Pay</b>	<b>(465,625.00)</b>	<b>(419,095.00)</b>
<b>Group : [S2L1.4C1] Medicare-Fee-For-Service</b>			
<b>Subgroup : None</b>			
3024	MEDICARE REVENUE	(364,929.29)	(505,534.63)
3028	sequester expense	2,883.34	0.00
<b>Subtotal : None</b>		<b>(362,045.95)</b>	<b>(505,534.63)</b>
<b>Total [S2L1.4C1]</b>	<b>Medicare-Fee-For-Service</b>	<b>(362,045.95)</b>	<b>(505,534.63)</b>
<b>Group : [S2L1.6C1] MassHealth Fee-for-Service</b>			
<b>Subgroup : None</b>			
3023	MEDICAID REVENUE	(2,091,312.34)	(1,726,620.26)
<b>Subtotal : None</b>		<b>(2,091,312.34)</b>	<b>(1,726,620.26)</b>
<b>Total [S2L1.6C1]</b>	<b>MassHealth Fee-for-Service</b>	<b>(2,091,312.34)</b>	<b>(1,726,620.26)</b>
<b>Group : [S2L1.12C1] Medicaid Patient Paid Amount</b>			
<b>Subgroup : None</b>			
3025	PATIENT RESOURCE INCOME	(435,889.93)	(343,116.16)
<b>Subtotal : None</b>		<b>(435,889.93)</b>	<b>(343,116.16)</b>
<b>Total [S2L1.12C1]</b>	<b>Medicaid Patient Paid Amount</b>	<b>(435,889.93)</b>	<b>(343,116.16)</b>
<b>Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service</b>			
<b>Subgroup : None</b>			
3030	PHYSICAL THERAPY A	(22,030.90)	(20,466.54)
3031	OCCUPATIONAL THERAPY	(20,916.02)	(28,871.65)
3032	SPEECH THERAPY A	(3,064.56)	(4,301.69)
3033	PHARMACY A	(21,300.37)	(17,487.63)
3040	PHYSICAL THERAPY PART B	(6,816.43)	(2,016.33)
3041	OCCUPATIONAL THERAPY PT B	(3,649.56)	(12,374.55)
3042	SPEECH THERAPY PT B	(5,980.73)	(2,873.63)
3051	Medicaid Behavioul Add-on	(30,050.00)	0.00
3090	CONTRACTUAL ADJ PART A	67,311.85	71,127.51
3095	CONTRACTUAL ADJUST PART B	4,897.02	3,240.87
<b>Subtotal : None</b>		<b>(41,599.70)</b>	<b>(14,023.64)</b>
<b>Total [S2L1.4C2]</b>	<b>Ancillary-Medicare Fee-for-Service</b>	<b>(41,599.70)</b>	<b>(14,023.64)</b>
<b>Group : [S2L3.2C1] Endowment &amp; Other Non Recoverable Revenue</b>			
<b>Subgroup : None</b>			
3050	Cares Act Medicare	(58,257.81)	(233,800.00)
3053	Medicaid DCCQ Funding	(221,960.60)	0.00
3080	PPP Forgiveness	0.00	(438,864.00)
3170	COVID Testing	0.00	(105,093.00)
3193	Emergency Paid Sick Leave Reimb	(5,348.39)	0.00
<b>Subtotal : None</b>		<b>(285,566.80)</b>	<b>(777,757.00)</b>
<b>Total [S2L3.2C1]</b>	<b>Endowment &amp; Other Non Recoverabl</b>	<b>(285,566.80)</b>	<b>(777,757.00)</b>
<b>Group : [S2L3.6C1] Prior Year Retroactive Revenue</b>			
<b>Subgroup : None</b>			
8050	PRIOR YEAR ADJUSTMENTS	4,356.40	(4,456.72)
<b>Subtotal : None</b>		<b>4,356.40</b>	<b>(4,456.72)</b>
<b>Total [S2L3.6C1]</b>	<b>Prior Year Retroactive Revenue</b>	<b>4,356.40</b>	<b>(4,456.72)</b>



<b>Group : [S2L3.11C1] Variable Recoverable Income</b>			
<b>Subgroup : None</b>			
3190	OTHER INCOME	(2,763.96)	0.00
<b>Subtotal : None</b>		<b>(2,763.96)</b>	<b>0.00</b>
<b>Total [S2L3.11C1] Variable Recoverable Income</b>		<b>(2,763.96)</b>	<b>0.00</b>
<b>Group : [S3L1.1C1] Director of Nurses Salary</b>			
<b>Subgroup : None</b>			
6020	SALARY - DIR OF NURSING	153,000.12	158,588.12
<b>Subtotal : None</b>		<b>153,000.12</b>	<b>158,588.12</b>
<b>Total [S3L1.1C1] Director of Nurses Salary</b>		<b>153,000.12</b>	<b>158,588.12</b>
<b>Group : [S3L1.7C1] Registered Nurses Salaries</b>			
<b>Subgroup : None</b>			
6030	SALARIES - R N	323,052.71	409,308.65
<b>Subtotal : None</b>		<b>323,052.71</b>	<b>409,308.65</b>
<b>Total [S3L1.7C1] Registered Nurses Salaries</b>		<b>323,052.71</b>	<b>409,308.65</b>
<b>Group : [S3L1.11C1] Registered Nurses Purchased Service Temporary Agency Staff</b>			
<b>Subgroup : None</b>			
6035	PURCH SERV - R N	1,180.00	0.00
<b>Subtotal : None</b>		<b>1,180.00</b>	<b>0.00</b>
<b>Total [S3L1.11C1] Registered Nurses Purchased Service</b>		<b>1,180.00</b>	<b>0.00</b>
<b>Group : [S3L1.12C1] Licensed Practical Nurses Salary</b>			
<b>Subgroup : None</b>			
6041	SALARIES - LPN	349,209.88	261,965.40
<b>Subtotal : None</b>		<b>349,209.88</b>	<b>261,965.40</b>
<b>Total [S3L1.12C1] Licensed Practical Nurses Salary</b>		<b>349,209.88</b>	<b>261,965.40</b>
<b>Group : [S3L1.16C1] Licensed Practical Nurses Purchased Service Temporary Agency Staff</b>			
<b>Subgroup : None</b>			
6042	LPN PS	23,599.00	2,458.49
<b>Subtotal : None</b>		<b>23,599.00</b>	<b>2,458.49</b>
<b>Total [S3L1.16C1] Licensed Practical Nurses Purchased</b>		<b>23,599.00</b>	<b>2,458.49</b>
<b>Group : [S3L1.17C1] Certified Nurses Aides Salaries</b>			
<b>Subgroup : None</b>			
6051	SALARIES - CNA	445,568.13	438,834.07
<b>Subtotal : None</b>		<b>445,568.13</b>	<b>438,834.07</b>
<b>Total [S3L1.17C1] Certified Nurses Aides Salaries</b>		<b>445,568.13</b>	<b>438,834.07</b>
<b>Group : [S3L1.21C1] Certified Nurses Aides Purchased Service Temporary Agency Staff</b>			
<b>Subgroup : None</b>			
6052	PURCH SERV- OTHER NURSING	162,641.02	28,618.53
<b>Subtotal : None</b>		<b>162,641.02</b>	<b>28,618.53</b>
<b>Total [S3L1.21C1] Certified Nurses Aides Purchased Ser</b>		<b>162,641.02</b>	<b>28,618.53</b>
<b>Group : [S3L2.1C1] Administration Salaries</b>			
<b>Subgroup : [S3L2.1C1A] Administrator Salaries</b>			
4110	SALARIES -ADMINISTRATIVE	91,040.00	83,320.00
<b>Subtotal [S3L2.1C1A] Administrator Salaries</b>		<b>91,040.00</b>	<b>83,320.00</b>
<b>Total [S3L2.1C1] Administration Salaries</b>		<b>91,040.00</b>	<b>83,320.00</b>
<b>Group : [S3L2.5C1] Officers Total Compensaion</b>			
<b>Subgroup : [S3L2.5C1A] Officers Salaries</b>			
4125	SALARIES - OFFICERS	98,260.32	0.00
<b>Subtotal [S3L2.5C1A] Officers Salaries</b>		<b>98,260.32</b>	<b>0.00</b>
<b>Total [S3L2.5C1] Officers Total Compensaion</b>		<b>98,260.32</b>	<b>0.00</b>
<b>Group : [S3L2.7C1] Clerical Staff Salaries</b>			
<b>Subgroup : None</b>			
4140	SALARIES - CLERICAL	169,073.13	146,432.75
<b>Subtotal : None</b>		<b>169,073.13</b>	<b>146,432.75</b>
<b>Total [S3L2.7C1] Clerical Staff Salaries</b>		<b>169,073.13</b>	<b>146,432.75</b>

<b>Group : [S3L2.11C1] Electronic Data Processing, Payroll &amp; Bookkeeping Services</b>			
<b>Subgroup : None</b>			
4150	Billing service	12,275.00	10,100.00
4151	PAYROLL SERVICE	16,301.29	17,121.57
<b>Subtotal : None</b>		<b>28,576.29</b>	<b>27,221.57</b>
<b>Total [S3L2.11C1]</b>	<b>Electronic Data Processing, Payroll &amp;</b>	<b>28,576.29</b>	<b>27,221.57</b>
<b>Group : [S3L2.12C1] Office Supplies</b>			
<b>Subgroup : None</b>			
4250	OFFICE SUPPLY & EXPENSE	32,762.56	17,005.84
4254	Bank Service Charges	9,800.00	11,119.92
<b>Subtotal : None</b>		<b>42,562.56</b>	<b>28,125.76</b>
<b>Total [S3L2.12C1]</b>	<b>Office Supplies</b>	<b>42,562.56</b>	<b>28,125.76</b>
<b>Group : [S3L2.13C1] Telecommunications (e.g. Internet &amp; Phone)</b>			
<b>Subgroup : [S3L2.13C New</b>			
4261	TELEPHONE	13,743.42	13,402.82
<b>Subtotal [S3L2.13C1] New</b>		<b>13,743.42</b>	<b>13,402.82</b>
<b>Total [S3L2.13C1]</b>	<b>Telecommunications (e.g. Internet &amp; P</b>	<b>13,743.42</b>	<b>13,402.82</b>
<b>Group : [S3L2.16C1] Advertising: Help Wanted</b>			
<b>Subgroup : None</b>			
4295	ADVERTISING - HELP WANTED	1,465.91	439.00
<b>Subtotal : None</b>		<b>1,465.91</b>	<b>439.00</b>
<b>Total [S3L2.16C1]</b>	<b>Advertising: Help Wanted</b>	<b>1,465.91</b>	<b>439.00</b>
<b>Group : [S3L2.17C1] Licenses &amp; Dues: Patient Care Related Portion</b>			
<b>Subgroup : None</b>			
4301	LICENSES & DUES-PAT REL	631.00	1,469.08
<b>Subtotal : None</b>		<b>631.00</b>	<b>1,469.08</b>
<b>Total [S3L2.17C1]</b>	<b>Licenses &amp; Dues: Patient Care Related</b>	<b>631.00</b>	<b>1,469.08</b>
<b>Group : [S3L2.19C1] Accounting Services (not related to Appeals)</b>			
<b>Subgroup : None</b>			
4360	ACCOUNTING	10,552.50	13,572.43
<b>Subtotal : None</b>		<b>10,552.50</b>	<b>13,572.43</b>
<b>Total [S3L2.19C1]</b>	<b>Accounting Services (not related to Ap</b>	<b>10,552.50</b>	<b>13,572.43</b>
<b>Group : [S3L2.20C1] Insurance: Malpractice &amp; General Liability</b>			
<b>Subgroup : None</b>			
4420	INSURANCE - LIAB	31,303.00	26,811.00
<b>Subtotal : None</b>		<b>31,303.00</b>	<b>26,811.00</b>
<b>Total [S3L2.20C1]</b>	<b>Insurance: Malpractice &amp; General Liab</b>	<b>31,303.00</b>	<b>26,811.00</b>
<b>Group : [S3L2.22C1] Other A &amp; G Expenses</b>			
<b>Subgroup : None</b>			
9000	Loss on Refi	0.00	20,498.09
<b>Subtotal : None</b>		<b>0.00</b>	<b>20,498.09</b>
<b>Total [S3L2.22C1]</b>	<b>Other A &amp; G Expenses</b>	<b>0.00</b>	<b>20,498.09</b>
<b>Group : [S3L2B.1C1] Advertising Marketing</b>			
<b>Subgroup : None</b>			
4298	ADVERTISING - PROMOTIONAL	2,400.67	807.81
<b>Subtotal : None</b>		<b>2,400.67</b>	<b>807.81</b>
<b>Total [S3L2B.1C1]</b>	<b>Advertising Marketing</b>	<b>2,400.67</b>	<b>807.81</b>
<b>Group : [S3L2B.2C1] Licenses &amp; Dues Not Patient Related to Resident Care</b>			
<b>Subgroup : None</b>			
4302	LICENSES & DUES-NOT PAT	1,005.50	0.00
<b>Subtotal : None</b>		<b>1,005.50</b>	<b>0.00</b>
<b>Total [S3L2B.2C1]</b>	<b>Licenses &amp; Dues Not Patient Related t</b>	<b>1,005.50</b>	<b>0.00</b>
<b>Group : [S3L2B.6C1] Legal: Other</b>			
<b>Subgroup : None</b>			
4370	LEGAL	1,100.00	1,900.00

Subtotal : None		1,100.00	1,900.00
Total [S3L2B.6C1]	Legal: Other	1,100.00	1,900.00
Group : [S3L2B.10C1]Interest on Working Capital			
Subgroup : None			
4529	INTEREST - LINE OF CREDIT	0.00	12,687.46
Subtotal : None		0.00	12,687.46
Total [S3L2B.10C1]	Interest on Working Capital	0.00	12,687.46
Group : [S3L2B.11C1]Fines, Late Fees, Penalties including Interest			
Subgroup : None			
4257	LATE CHARGES	0.00	4,315.21
4258	Fines and Penalties	397.52	0.00
8015	FINES & PENALTIES	0.00	5,000.00
Subtotal : None		397.52	9,315.21
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including Interest	397.52	9,315.21
Group : [S3L2B.14C1]Bad Debt Expenses			
Subgroup : None			
8010	BAD ACCOUNTS	20,506.06	65,196.63
Subtotal : None		20,506.06	65,196.63
Total [S3L2B.14C1]	Bad Debt Expenses	20,506.06	65,196.63
Group : [S3L2B.15C1]User Fee Assessment			
Subgroup : None			
8011	USER FEE TAXES	272,262.44	227,229.14
Subtotal : None		272,262.44	227,229.14
Total [S3L2B.15C1]	User Fee Assessment	272,262.44	227,229.14
Group : [S3L3.5C1] Plant Operations: Salaires			
Subgroup : None			
5105	SALARIES - PLANT	58,303.50	53,973.00
Subtotal : None		58,303.50	53,973.00
Total [S3L3.5C1]	Plant Operations: Salaires	58,303.50	53,973.00
Group : [S3L3.8C1] Plant Operations: Purchased Service			
Subgroup : None			
5110	PURCHASED SERV - PLANT	61,399.47	39,493.31
Subtotal : None		61,399.47	39,493.31
Total [S3L3.8C1]	Plant Operations: Purchased Service	61,399.47	39,493.31
Group : [S3L3.9C1] Plant Operations: Supplies & Expenses			
Subgroup : None			
5115	SUPPLIES & EXPENSE	12,378.17	18,051.66
Subtotal : None		12,378.17	18,051.66
Total [S3L3.9C1]	Plant Operations: Supplies & Expense	12,378.17	18,051.66
Group : [S3L3.10C1] Plant Operatins: Utilities			
Subgroup : None			
5121	ELECTRICITY	30,374.09	34,260.52
5122	WATER & SEWERAGE	8,530.07	12,753.94
5123	FUEL	39,148.35	16,140.84
5124	GAS/ELECTRIC	5,326.14	3,656.11
Subtotal : None		83,378.65	66,811.41
Total [S3L3.10C1]	Plant Operatins: Utilities	83,378.65	66,811.41
Group : [S3L3.13C1] Dietician: Salaries			
Subgroup : None			
5231	Salary- Dietician	28,104.00	14,136.00
Subtotal : None		28,104.00	14,136.00
Total [S3L3.13C1]	Dietician: Salaries	28,104.00	14,136.00
Group : [S3L3.18C1] Dietary: Salaries			
Subgroup : None			
5205	SALARIES - DIETARY	209,951.64	201,286.33
Subtotal : None		209,951.64	201,286.33
Total [S3L3.18C1]	Dietary: Salaries	209,951.64	201,286.33

<b>Group : [S3L3.21C1] Dietary: Food</b>			
<b>Subgroup : None</b>			
5220	RAW FOOD	190,551.44	138,617.06
<b>Subtotal : None</b>		<b>190,551.44</b>	<b>138,617.06</b>
<b>Total [S3L3.21C1] Dietary: Food</b>		<b>190,551.44</b>	<b>138,617.06</b>
<b>Group : [S3L3.22C1] Dietary: Purchased Service</b>			
<b>Subgroup : None</b>			
5221	PURCH SERV DIETARY	24,774.97	134.00
<b>Subtotal : None</b>		<b>24,774.97</b>	<b>134.00</b>
<b>Total [S3L3.22C1] Dietary: Purchased Service</b>		<b>24,774.97</b>	<b>134.00</b>
<b>Group : [S3L3.23C1] Dietary: Supplies &amp; Expenses</b>			
<b>Subgroup : None</b>			
5235	SUPPLIES & EXPENSE - DIET	1,974.04	806.37
<b>Subtotal : None</b>		<b>1,974.04</b>	<b>806.37</b>
<b>Total [S3L3.23C1] Dietary: Supplies &amp; Expenses</b>		<b>1,974.04</b>	<b>806.37</b>
<b>Group : [S3L3.24C1] Housekeeping / Laundry: Salaries</b>			
<b>Subgroup : [S3L3.24C1A] Housekeeping Salries</b>			
5410	SALARIES - HOUSEKEEPING	88,137.42	91,328.04
<b>Subtotal [S3L3.24C1A] Housekeeping Salries</b>		<b>88,137.42</b>	<b>91,328.04</b>
<b>Subgroup : [S3L3.24C1B] Laundry Salaries</b>			
5310	SALARIES - LAUNDRY	27,535.68	31,859.28
<b>Subtotal [S3L3.24C1B] Laundry Salaries</b>		<b>27,535.68</b>	<b>31,859.28</b>
<b>Total [S3L3.24C1] Housekeeping / Laundry: Salaries</b>		<b>115,673.10</b>	<b>123,187.32</b>
<b>Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service</b>			
<b>Subgroup : [S3L3.27C1B] Laundry Purchased Service</b>			
5320	PURCHASED SERV - LAUNDRY	2,529.56	0.00
<b>Subtotal [S3L3.27C1B] Laundry Purchased Service</b>		<b>2,529.56</b>	<b>0.00</b>
<b>Total [S3L3.27C1] Housekeeping / Laundry: Purchased Service</b>		<b>2,529.56</b>	<b>0.00</b>
<b>Group : [S3L3.28C1] Housekeeping / Laundry: Supplies &amp; Expense</b>			
<b>Subgroup : [S3L3.28C1A] Housekeeping Supplies &amp; Expenses</b>			
5420	SUPPLIES & EXP-HOUSKPING	1,442.33	2,749.57
<b>Subtotal [S3L3.28C1A] Housekeeping Supplies &amp; Expenses</b>		<b>1,442.33</b>	<b>2,749.57</b>
<b>Subgroup : [S3L3.28C1B] Laundry Supplies &amp; Expense</b>			
5330	SUPPLIES & EXP - LAUNDRY	11,087.86	7,679.84
<b>Subtotal [S3L3.28C1B] Laundry Supplies &amp; Expense</b>		<b>11,087.86</b>	<b>7,679.84</b>
<b>Total [S3L3.28C1] Housekeeping / Laundry: Supplies &amp; Expense</b>		<b>12,530.19</b>	<b>10,429.41</b>
<b>Group : [S3L3.48C1] Social Service Worker: Salaries</b>			
<b>Subgroup : None</b>			
4170	Admissions	3,240.00	111,950.00
6810	SALARIES - SOCIAL SERV	42,922.50	44,090.38
<b>Subtotal : None</b>		<b>46,162.50</b>	<b>156,040.38</b>
<b>Total [S3L3.48C1] Social Service Worker: Salaries</b>		<b>46,162.50</b>	<b>156,040.38</b>
<b>Group : [S3L3.51C1] Social Service Worker: Purchased Service</b>			
<b>Subgroup : None</b>			
6830	SOCIAL SERVICE CONSULT	3,775.00	920.00
<b>Subtotal : None</b>		<b>3,775.00</b>	<b>920.00</b>
<b>Total [S3L3.51C1] Social Service Worker: Purchased Service</b>		<b>3,775.00</b>	<b>920.00</b>
<b>Group : [S3L3.59C1] Indirect Restorative Therapy: Consultants</b>			
<b>Subgroup : None</b>			
6630	OCCUP THERAPY CONSULT	15,499.00	0.00
<b>Subtotal : None</b>		<b>15,499.00</b>	<b>0.00</b>
<b>Total [S3L3.59C1] Indirect Restorative Therapy: Consultants</b>		<b>15,499.00</b>	<b>0.00</b>

<b>Group : [S3L3.62C1] Direct Restorative Therapy: Consultants</b>			
<b>Subgroup : None</b>			
6730	PHYSICAL THERAPY CONSULT	57,356.56	14,225.05
6750	OT ALL	0.00	33,908.64
6772	ST ALL	0.00	2,989.45
7841	RESPIRATORY THERAPY	2,800.01	1,667.09
<b>Subtotal : None</b>		<b>60,156.57</b>	<b>52,790.23</b>
<b>Total [S3L3.62C1]</b>	<b>Direct Restorative Therapy: Consultan</b>	<b>60,156.57</b>	<b>52,790.23</b>
<b>Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries</b>			
<b>Subgroup : None</b>			
7021	SALARIES - ACTIVITIES	38,867.55	35,189.41
<b>Subtotal : None</b>		<b>38,867.55</b>	<b>35,189.41</b>
<b>Total [S3L3.64C1]</b>	<b>Recreational Therapy/Activities: Salari</b>	<b>38,867.55</b>	<b>35,189.41</b>
<b>Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service</b>			
<b>Subgroup : None</b>			
7022	PURCHASED SERV-ACTIVI	4,061.07	1,736.26
<b>Subtotal : None</b>		<b>4,061.07</b>	<b>1,736.26</b>
<b>Total [S3L3.67C1]</b>	<b>Recreational Therapy/Activities: Purch</b>	<b>4,061.07</b>	<b>1,736.26</b>
<b>Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies &amp; Expenses</b>			
<b>Subgroup : None</b>			
7023	SUPPL & EXP - ACTI	1,485.06	509.37
<b>Subtotal : None</b>		<b>1,485.06</b>	<b>509.37</b>
<b>Total [S3L3.68C1]</b>	<b>Recreational Therapy/Activities: Suppl</b>	<b>1,485.06</b>	<b>509.37</b>
<b>Group : [S3L3.78C1] Travel: Motor Vehicle Expense</b>			
<b>Subgroup : None</b>			
4275	MOTOR VEHICLE EXPENSE	4,163.27	2,469.84
4422	m/v insurance	1,780.00	1,788.00
<b>Subtotal : None</b>		<b>5,943.27</b>	<b>4,257.84</b>
<b>Total [S3L3.78C1]</b>	<b>Travel: Motor Vehicle Expense</b>	<b>5,943.27</b>	<b>4,257.84</b>
<b>Group : [S3L3.82C1] Physician Services: Medical Director</b>			
<b>Subgroup : None</b>			
6511	MEDICAL DIRECTOR	8,400.00	8,400.00
<b>Subtotal : None</b>		<b>8,400.00</b>	<b>8,400.00</b>
<b>Total [S3L3.82C1]</b>	<b>Physician Services: Medical Director</b>	<b>8,400.00</b>	<b>8,400.00</b>
<b>Group : [S3L3.87C1] Legend Drugs</b>			
<b>Subgroup : None</b>			
6520	LEGEND DRUGS	21,973.80	31,062.61
7830	Laboratory Fees	1,597.44	0.00
<b>Subtotal : None</b>		<b>23,571.24</b>	<b>31,062.61</b>
<b>Total [S3L3.87C1]</b>	<b>Legend Drugs</b>	<b>23,571.24</b>	<b>31,062.61</b>
<b>Group : [S3L3.89C1] House Supplies Not Resold</b>			
<b>Subgroup : None</b>			
6522	SUPPLIES & EXP NURSING	99,151.31	101,823.83
7970	COVID Test Costs	22,737.50	132,990.00
<b>Subtotal : None</b>		<b>121,888.81</b>	<b>234,813.83</b>
<b>Total [S3L3.89C1]</b>	<b>House Supplies Not Resold</b>	<b>121,888.81</b>	<b>234,813.83</b>
<b>Group : [S3L4.1C1] Depreciaton</b>			
<b>Subgroup : [S3L4.1C1] Building Depreciation</b>			
4530	DEPRECIATION BUILDING	24,388.00	24,388.00
<b>Subtotal [S3L4.1C1A] Building Depreciation</b>		<b>24,388.00</b>	<b>24,388.00</b>
<b>Subgroup : [S3L4.1C1] Improvements Depreciation</b>			
4540	DEPRECIATION improve	25,931.00	24,356.00
<b>Subtotal [S3L4.1C1B] Improvements Depreciation</b>		<b>25,931.00</b>	<b>24,356.00</b>
<b>Subgroup : [S3L4.1C1] Equipment Depreciation</b>			
4542	DEPRECIATION EQUIPMENT	6,536.00	6,860.70
<b>Subtotal [S3L4.1C1C] Equipment Depreciation</b>		<b>6,536.00</b>	<b>6,860.70</b>

<b>Subgroup : [S3L4.1C1] Software Depreciaton</b>			
4543	AMOTIZATION SOFTWARE	3,725.00	3,725.00
<b>Subtotal [S3L4.1C1D] Software Depreciaton</b>		<b>3,725.00</b>	<b>3,725.00</b>
<b>Total [S3L4.1C1] Depreciaton</b>		<b>60,580.00</b>	<b>59,329.70</b>
<b>Group : [S3L4.2C1] Long Term Interest Expense SNF-CR</b>			
<b>Subgroup : None</b>			
4520	INTEREST - 1ST MORTGAGE	46,955.58	34,309.75
4528	AMORT - MTGE ACQ. COST	907.72	7,362.00
<b>Subtotal : None</b>		<b>47,863.30</b>	<b>41,671.75</b>
<b>Total [S3L4.2C1] Long Term Interest Expense SNF-CR</b>		<b>47,863.30</b>	<b>41,671.75</b>
<b>Group : [S3L4.6C1] Building Insurance Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
4423	Bldg insurance	8,204.00	6,142.00
<b>Subtotal : None</b>		<b>8,204.00</b>	<b>6,142.00</b>
<b>Total [S3L4.6C1] Building Insurance Expense-SNF-CR</b>		<b>8,204.00</b>	<b>6,142.00</b>
<b>Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
4510	REAL ESTATE TAXES	21,008.25	20,845.56
<b>Subtotal : None</b>		<b>21,008.25</b>	<b>20,845.56</b>
<b>Total [S3L4.8C1] Real Estate Tax Expense-SNF-CR</b>		<b>21,008.25</b>	<b>20,845.56</b>
<b>Group : [S3L4.10C1] Personal Property Tax Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
4253	TAXES	483.40	170.76
<b>Subtotal : None</b>		<b>483.40</b>	<b>170.76</b>
<b>Total [S3L4.10C1] Personal Property Tax Expense-SNF-CR</b>		<b>483.40</b>	<b>170.76</b>
<b>Group : [CLA-53.01] LA-Group Health/Life</b>			
<b>Subgroup : None</b>			
4415	GROUP HEALTH INSURANCE	115,637.98	82,243.69
<b>Subtotal : None</b>		<b>115,637.98</b>	<b>82,243.69</b>
<b>Total [CLA-53.01] LA-Group Health/Life</b>		<b>115,637.98</b>	<b>82,243.69</b>
<b>Group : [CLA-53.03] LA-Employee Benefits</b>			
<b>Subgroup : None</b>			
4333	EMPLOYEE BENEFITS	12,587.43	4,324.94
<b>Subtotal : None</b>		<b>12,587.43</b>	<b>4,324.94</b>
<b>Total [CLA-53.03] LA-Employee Benefits</b>		<b>12,587.43</b>	<b>4,324.94</b>
<b>Group : [CLA-53.04] LA-Payroll Taxes</b>			
<b>Subgroup : None</b>			
4405	PAYROLL TAXES	186,062.03	183,209.56
4408	PDFMLA	0.00	6,150.96
<b>Subtotal : None</b>		<b>186,062.03</b>	<b>189,360.52</b>
<b>Total [CLA-53.04] LA-Payroll Taxes</b>		<b>186,062.03</b>	<b>189,360.52</b>
<b>Group : [CLA-53.05] LA-Workers Comp</b>			
<b>Subgroup : None</b>			
4421	w/c insurance	36,585.00	35,128.00
4427	W/COMP-ADMIN	0.00	150.00
<b>Subtotal : None</b>		<b>36,585.00</b>	<b>35,278.00</b>
<b>Total [CLA-53.05] LA-Workers Comp</b>		<b>36,585.00</b>	<b>35,278.00</b>
<b>NET (INCOME) LOSS</b>		<b>0.00</b>	<b>0.00</b>
<b>Sum of Account Groups</b>		<b>0.00</b>	<b>0.00</b>

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}	