

Client: **A442740 - The Stone Institute and Newton**
Engagement: **MDMC 2022 - Stone Institute and Newton Home for Aged People**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	CAID PP-1 12/31/2021	FS CP 12/31/2022	JE Ref #	CAIDJE	CAID CP 12/31/2022
Group : [1000] Balance Sheet						
Subgroup : None						
000000-10-50-00	GL SUSPENSE	0.00	0.00		0.00	0.00
				CAIDJE - 1	(0.00)	
10013-00-00-00	Cash-The Stone Institute-Non-Specific	1,855,205.37	534,332.36		0.00	534,332.36
10014-00-00-00	Cash - Other-Non-Specific	24,291.21	29,174.38		0.00	29,174.38
10019-00-00-00	Cash - Stone Cambridge Sav PPP-Non-Specific	1,458,700.39	1,483,803.00		0.00	1,483,803.00
10020	Cash - investments	42,404.77	330,402.37		0.00	330,402.37
10030-00-00-00	Petty Cash-Non-Specific	600.00	600.00		0.00	600.00
11210-00-00-00	Investments At Cost-Cash& Equi-Non-Specific	42,404.77	330,402.37		0.00	330,402.37
11211	Investment Offset - Cash	(42,404.77)	(330,402.37)		0.00	(330,402.37)
11212	Unrestricted Investments	(42,743.00)	(42,743.00)		0.00	(42,743.00)
11213	Restricted Investments	42,743.00	42,743.00		0.00	42,743.00
11220-00-00-00	Unrealized Holding Gain (Loss)-Non-Specific	1,225,247.56	600,098.51		0.00	600,098.51
11230-00-00-00	Investments Bonds-Non-Specific	505,440.62	512,228.98		0.00	512,228.98
11231-00-00-00	Investments Bond Premium-Non-Specific	26,210.11	12,156.61		0.00	12,156.61
11232-00-00-00	Bond Premium amortization-Non-Specific	(21,656.97)	(17,715.85)		0.00	(17,715.85)
11233-00-00-00	Bond interest accrued-Non-Specific	4,658.85	4,774.62		0.00	4,774.62
11240-00-00-00	Investments Stocks-Non-Specific	1,425,445.06	1,253,683.00		0.00	1,253,683.00
12000-00-00-00	A/R Private-Non-Specific	357,292.72	422,032.08		0.00	422,032.08
12006-13-00-00	A/R - Level IV-Level IV-Non Specific	138,288.79	128,637.46		0.00	128,637.46
12008-00-00-00	A/R Medicaid-Non-Specific	356,478.68	333,133.41		0.00	333,133.41
12010-10-00-00	A/R Resources-SNF-NON-SPECIFIC	(460.53)	(460.53)		0.00	(460.53)
12012-00-00-00	A/R Medicare A-Non-Specific	201,620.25	170,503.26		0.00	170,503.26
12014-00-00-00	A/R Medicare B-Non-Specific	13,640.09	16,091.01		0.00	16,091.01
12017-00-00-00	A/R Fallon SCO-Non-Specific	18,137.80	27,866.91		0.00	27,866.91
12018-00-00-00	A/R Fallon B-Non-Specific	1,481.03	841.22		0.00	841.22
12020-00-00-00	A/R Pilgrim/Harvard-Non-Specific	7,125.00	0.00		0.00	0.00
12028-00-00-00	A/R Commercial Insurance/Other-Non-Specific	102,369.27	87,575.02		0.00	87,575.02
12030-00-00-00	A/R Medex-Non-Specific	11,062.12	20,089.67		0.00	20,089.67
12036-00-00-00	A/R Other Insurances-Non-Specific	30,623.71	29,758.87		0.00	29,758.87
12048-00-00-00	A/R Other-Non-Specific	0.00	16,263.94		0.00	16,263.94
12100-00-00-00	Reserve For Bad Debts-Non-Specific	(200,000.00)	(121,456.00)		0.00	(121,456.00)
12500-00-00-00	Prepaid Expenses-Non-Specific	56,209.63	11,471.83		0.00	11,471.83
13005-10-00-00	Land-SNF-NON-SPECIFIC	1,200.00	1,200.00		0.00	1,200.00
13006-10-00-00	Land Improvements	106,708.00	106,708.00		0.00	106,708.00
13006-13-00-00	Land Improvements	56,330.00	56,330.00		0.00	56,330.00
13010-10-00-00	Building-SNF-NON-SPECIFIC	5,762,509.73	5,762,509.73		0.00	5,762,509.73
13010-13-00-00	Building-Level IV-Non Specific	54,838.31	54,838.31		0.00	54,838.31
13015-10-00-00	Building Improvements-SNF-NON-SPECIFIC	1,479,823.51	1,568,428.65		0.00	1,568,428.65
13015-13-00-00	Building Improvements-Level IV-Non Specific	2,735,097.84	2,765,097.84		0.00	2,765,097.84
13035-10-00-00	Equipment-SNF-NON-SPECIFIC	1,776,039.12	1,794,574.68		0.00	1,794,574.68
13035-13-00-00	Equipment-Level IV-Non Specific	294,470.26	294,470.26		0.00	294,470.26
13070-10-00-00	Software-SNF-NON-SPECIFIC	9,644.20	9,644.20		0.00	9,644.20
13506-10-00-00	Res For Depr-Land Improvements	(116,544.00)	(106,708.00)		0.00	(106,708.00)
13506-13-00-00	Res For Depr-Land Improvements	(61,521.00)	(56,330.00)		0.00	(56,330.00)
13510-10-00-00	Res For Depr-Building-SNF-NON-SPECIFIC	(3,765,641.56)	(3,928,409.38)		0.00	(3,928,409.38)
13510-13-00-00	Res For Depr-Building-Level IV-Non Specific	(54,838.31)	(54,838.31)		0.00	(54,838.31)
13515-10-00-00	Res For Depr-Imprvmt-SNF-NON-SPECIFIC	(584,197.92)	(668,141.82)		0.00	(668,141.82)
13515-13-00-00	Res For Depr-Imprvmt-Level IV-Non Specific	(2,160,791.53)	(2,228,160.25)		0.00	(2,228,160.25)
13535-10-00-00	Res For Depr-Equipment-SNF-NON-SPECIFIC	(1,528,277.97)	(1,572,431.18)		0.00	(1,572,431.18)
13535-13-00-00	Res For Depr-Equipment-Level IV-Non Specific	(283,558.04)	(286,630.24)		0.00	(286,630.24)
13570-10-00-00	Res For Depr - Software-SNF-NON-SPECIFIC	(1,607.68)	(4,822.12)		0.00	(4,822.12)
14010-00-00-00	Deferred Financing Fees-Non-Specific	193,609.84	86,312.84		0.00	86,312.84
				CAIDJE - 2	(0.00)	
15025-00-00-00	Due T/F Beaumont At Westboro-Non-Specific	(9,304.62)	1,126.59		0.00	1,126.59
15045-00-00-00	Due T/F Whit. Place Ntck, LP-Non-Specific	(20,275.11)	0.00		0.00	0.00
15055-00-00-00	Due T/F Northbrough-Non-Specific	(2,326.32)	0.00		0.00	0.00
20000-00-00-00	Accounts Payable-Trade-Non-Specific	(234,452.03)	(353,662.98)		0.00	(353,662.98)
21030-00-00-00	401K Employees-Non-Specific	(320.00)	0.00		0.00	0.00
21225-00-00-00	Deduction - Life & Disability-Non-Specific	(1,705.19)	0.00		0.00	0.00
21230-00-00-00	Exchange/Refund-Non-Specific	(4,924.87)	(86.02)		0.00	(86.02)
22000-00-00-00	Accrued Payroll Taxes-Non-Specific	(31,562.71)	(27,985.81)		0.00	(27,985.81)
22010-00-00-00	Accrued Salary & Wages-Non-Specific	(84,745.47)	(106,958.79)		0.00	(106,958.79)
22020-00-00-00	Accrued Interest-Non-Specific	(3,852.00)	(3,680.00)		0.00	(3,680.00)
22050-00-00-00	Accrued Vacation-Non-Specific	(322,737.00)	(254,901.21)		0.00	(254,901.21)
22060-00-00-00	Accrued Expenses-Other-Non-Specific	(452,214.71)	(397,744.60)		0.00	(397,744.60)
22066	Deferred Revenue	(92,398.43)	(90,836.39)		0.00	(90,836.39)
25004-00-00-00	Deferred Compensation-Non-Specific	(125,817.23)	0.00		0.00	0.00
25004-00-00-01	Medicare Advance Payment	(31,137.33)	0.00		0.00	0.00
26001	Current maturites of LTD (Bond Offset)	164,979.00	171,995.00		0.00	171,995.00
26002	Current maturites of LTD	(164,979.00)	(171,995.00)		0.00	(171,995.00)
26002-00-00-00	Lease Payable-Non-Specific	(12,515.90)	(5,161.90)		0.00	(5,161.90)
26003	Current maturites of LTD (Mortgage Offset)	(8,875.00)	(8,875.00)		0.00	(8,875.00)

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		12/31/2021	12/31/2022			12/31/2022
26005-00-00-00	Bond Payable-Non-Specific	(3,366,205.75)	(3,201,250.24)		0.00	(3,201,250.24)
29010-00-00-00	Prior Year Retained Earning-Non-Specific	(6,126,500.34)	(6,183,064.34)		0.00	(6,183,064.34)
29010-00-90-00	Prior Year Retained Earning-Property Expenses	35,009.49	35,009.49		0.00	35,009.49
29010-10-00-00	Prior Year Retained Earning-SNF-NON-SPECIF	111,963.44	63,116.50		0.00	63,116.50
29010-10-00-20	Prior Year Retained Earning-SNF-Private	(39,335,546.01)	(42,495,193.86)		0.00	(42,495,193.86)
29010-10-00-25	Prior Year Retained Earning-SNF-Medicaid	(39,164,801.35)	(42,410,116.77)		0.00	(42,410,116.77)
29010-10-00-26	Prior Year Retained Earning-SNF-Medicare - Pa	(25,789,712.01)	(27,930,336.45)		0.00	(27,930,336.45)
29010-10-00-27	Prior Year Retained Earning-SNF-Medicare - Pa	(1,265,273.92)	(1,394,280.82)		0.00	(1,394,280.82)
29010-10-00-28	Prior Year Retained Earning-SNF-Tufts-SCO	(274,964.06)	(457,215.57)		0.00	(457,215.57)
29010-10-00-29	Prior Year Retained Earning-SNF-Fallon-SCO	(14,196.76)	(234,204.11)		0.00	(234,204.11)
29010-10-00-30	Prior Year Retained Earning-SNF-Fallon - Part A	(32,924.08)	(32,924.25)		0.00	(32,924.25)
29010-10-00-31	Prior Year Retained Earning-SNF-Fallon - Part B	(4,903.41)	(14,438.38)		0.00	(14,438.38)
29010-10-00-32	Prior Year Retained Earning-SNF-Evercare - Pai	(587,206.00)	(587,206.00)		0.00	(587,206.00)
29010-10-00-33	Prior Year Retained Earning-SNF-Evercare- Par	(123,160.42)	(123,160.42)		0.00	(123,160.42)
29010-10-00-34	Prior Year Retained Earning-SNF-Evercare - SC	(4,268,720.22)	(4,268,720.22)		0.00	(4,268,720.22)
29010-10-00-35	Prior Year Retained Earning-SNF-Harvard/Pilgri	(154,410.01)	(161,535.01)		0.00	(161,535.01)
29010-10-00-37	Prior Year Retained Earning-SNF-Commercial Ir	(4,667,945.08)	(5,144,517.11)		0.00	(5,144,517.11)
29010-10-00-38	Prior Year Retained Earning-SNF-Othr Ins - Part	3,726.16	3,726.16		0.00	3,726.16
29010-10-00-39	Prior Year Retained Earning-SNF-Othr Ins - Part	(159,716.15)	(173,428.15)		0.00	(173,428.15)
29010-10-40-00	Prior Year Retained Earning-SNF-Admin & Gene	25,428,159.67	27,643,069.74		0.00	27,643,069.74
29010-10-40-25	Prior Year Retained Earning-SNF-Admin & Gene	8,357.11	9,328.74		0.00	9,328.74
29010-10-44-00	Prior Year Retained Earning-SNF-Reception	791,726.48	862,268.34		0.00	862,268.34
29010-10-45-00	Prior Year Retained Earning-SNF-Personnel	11,924.02	11,924.02		0.00	11,924.02
29010-10-47-00	Prior Year Retained Earning-SNF-Business Offic	1,421,161.09	1,488,281.54		0.00	1,488,281.54
29010-10-48-00	Prior Year Retained Earning-SNF-Marketing	150,381.28	170,104.94		0.00	170,104.94
29010-10-50-00	Prior Year Retained Earning-SNF-Maintenance	4,783,683.09	5,120,871.55		0.00	5,120,871.55
29010-10-51-00	Prior Year Retained Earning-SNF-Dietary	11,575,370.34	12,559,658.54		0.00	12,559,658.54
29010-10-52-00	Prior Year Retained Earning-SNF-Laundry	1,712,639.33	1,719,477.09		0.00	1,719,477.09
29010-10-53-00	Prior Year Retained Earning-SNF-Housekeeping	4,295,629.23	4,698,251.51		0.00	4,698,251.51
29010-10-60-00	Prior Year Retained Earning-SNF-Nursing	2,422,195.27	2,616,334.10		0.00	2,616,334.10
29010-10-61-00	Prior Year Retained Earning-SNF-DON	1,346,007.12	1,450,159.25		0.00	1,450,159.25
29010-10-62-00	Prior Year Retained Earning-SNF-Nursing Admir	4,570,939.47	5,009,004.67		0.00	5,009,004.67
29010-10-63-00	Prior Year Retained Earning-SNF-Nursing Admir	797,760.21	797,760.21		0.00	797,760.21
29010-10-64-00	Prior Year Retained Earning-SNF-RN	16,364,254.42	17,617,409.13		0.00	17,617,409.13
29010-10-65-00	Prior Year Retained Earning-SNF-LPN	681,429.33	787,934.65		0.00	787,934.65
29010-10-66-00	Prior Year Retained Earning-SNF-Aides	17,947,423.97	19,581,658.86		0.00	19,581,658.86
29010-10-67-00	Prior Year Retained Earning-SNF-Quality Assur	272,329.47	376,229.42		0.00	376,229.42
29010-10-68-00	Prior Year Retained Earning-SNF-Inservice	271,172.20	359,371.62		0.00	359,371.62
29010-10-71-00	Prior Year Retained Earning-SNF-OT-Non Speci	1,750,834.12	1,750,998.35		0.00	1,750,998.35
29010-10-71-20	Prior Year Retained Earning-SNF-OT-Private	13,810.73	16,150.98		0.00	16,150.98
29010-10-71-25	Prior Year Retained Earning-SNF-OT-Medicaid	0.00	324.41		0.00	324.41
29010-10-71-26	Prior Year Retained Earning-SNF-OT-Med - Part	256,999.03	375,193.58		0.00	375,193.58
29010-10-71-27	Prior Year Retained Earning-SNF-OT-Med - Part	93,075.31	140,047.68		0.00	140,047.68
29010-10-71-31	Prior Year Retained Earning-SNF-OT-Fallon Par	0.00	960.26		0.00	960.26
29010-10-71-35	Prior Year Retained Earning-SNF-OT-Pilgrim Pa	0.00	503.67		0.00	503.67
29010-10-71-38	Prior Year Retained Earning-SNF-OT-Other Insu	57,455.87	86,770.96		0.00	86,770.96
29010-10-71-39	Prior Year Retained Earning-SNF OT-Other Part	11,022.71	18,096.68		0.00	18,096.68
29010-10-72-00	Prior Year Retained Earning-SNF-ST-Non Speci	367,750.09	367,750.09		0.00	367,750.09
29010-10-72-20	Prior Year Retained Earning-SNF-ST-Private	0.00	69.47		0.00	69.47
29010-10-72-25	Prior Year Retained Earning-SNF-ST-Medicaid	1,006.02	1,006.02		0.00	1,006.02
29010-10-72-26	Prior Year Retained Earning-SNF-ST-Med - Part	84,819.74	118,330.11		0.00	118,330.11
29010-10-72-27	Prior Year Retained Earning-SNF-ST-Med - Part	22,457.38	31,644.29		0.00	31,644.29
29010-10-72-31	Prior Year Retained Earning-SNF-ST-Fallon Par	0.00	624.03		0.00	624.03
29010-10-72-35	Prior Year Retained Earning-SNF-ST-Harvard Pi	0.00	283.25		0.00	283.25
29010-10-72-38	Prior Year Retained Earning-SNF-ST-Other Insu	19,356.52	29,277.48		0.00	29,277.48
29010-10-72-39	Prior Year Retained Earning-SNF-ST-Other Insu	3,315.64	5,162.28		0.00	5,162.28
29010-10-73-00	Prior Year Retained Earning-SNF-PT-Non Speci	3,579,981.77	3,589,151.72		0.00	3,589,151.72
29010-10-73-20	Prior Year Retained Earning-SNF-PT-Private	14,075.33	16,254.69		0.00	16,254.69
29010-10-73-25	Prior Year Retained Earning-SNF-PT-Medicaid	0.00	163.68		0.00	163.68
29010-10-73-26	Prior Year Retained Earning-SNF-PT-Med - Part	289,541.09	419,149.55		0.00	419,149.55
29010-10-73-27	Prior Year Retained Earning-SNF-PT-Med - Part	93,603.72	147,457.03		0.00	147,457.03
29010-10-73-31	Prior Year Retained Earning-SNF-PT-Fallon B	0.00	2,068.45		0.00	2,068.45
29010-10-73-35	Prior Year Retained Earning-SNF-PT-Pilgrim Pai	0.00	430.54		0.00	430.54
29010-10-73-38	Prior Year Retained Earning-SNF-PT-Other Insu	65,537.13	95,551.33		0.00	95,551.33
29010-10-73-39	Prior Year Retained Earning-SNF-PT-Other Part	16,658.02	24,641.47		0.00	24,641.47
29010-10-74-00	Prior Year Retained Earning-SNF-Oth Ancillar-N	184,882.22	184,882.22		0.00	184,882.22
29010-10-74-26	Prior Year Retained Earning-SNF-Oth Ancillar-M	1,802,410.39	1,962,356.87		0.00	1,962,356.87
29010-10-74-27	Prior Year Retained Earning-SNF-Oth Ancillar-M	1,336.10	1,336.10		0.00	1,336.10
29010-10-74-30	Prior Year Retained Earning-SNF-Oth Ancillar-F	600.16	912.56		0.00	912.56
29010-10-74-32	Prior Year Retained Earning-SNF-Oth Ancill-Eve	44,290.46	44,290.46		0.00	44,290.46
29010-10-74-35	Prior Year Retained Earning-SNF-Oth Ancill-Pilg	125.67	429.35		0.00	429.35
29010-10-74-38	Prior Year Retained Earning-SNF-Oth Ancillar-O	461,191.56	496,048.67		0.00	496,048.67
29010-10-74-39	Prior Year Retained Earning-SNF-Oth Ancillar-O	140.00	140.00		0.00	140.00
29010-10-80-00	Prior Year Retained Earning-SNF-Admissions	753,530.06	828,680.97		0.00	828,680.97
29010-10-81-00	Prior Year Retained Earning-SNF-Social Service	1,113,418.15	1,208,157.72		0.00	1,208,157.72

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29010-10-82-00	Prior Year Retained Earning-SNF-Recreation	2,127,764.65	2,309,714.64		0.00	2,309,714.64
29010-10-89-00	Prior Year Retained Earning-SNF-Consultant	745,151.90	798,103.14		0.00	798,103.14
29010-10-90-00	Prior Year Retained Earning-SNF-Property Exp	12,045,087.90	12,838,386.90		0.00	12,838,386.90
29010-10-91-00	Prior Year Retained Earning-SNF-Covid	190,906.64	(1,555,760.37)		0.00	(1,555,760.37)
29010-12-90-00	Prior Year Retained Earning-Indep Living-Proper	188.71	188.71		0.00	188.71
29010-13-00-00	Prior Year Retained Earning-Level IV-Non Speci	(45,852.00)	(45,852.00)		0.00	(45,852.00)
29010-13-00-20	Prior Year Retained Earning-Level IV-Private	(9,002,028.49)	(9,665,279.49)		0.00	(9,665,279.49)
29010-13-00-25	Prior Year Retained Earning-Level IV-Medicaid	(143,617.95)	(427,120.05)		0.00	(427,120.05)
29010-13-54-00	Prior Year Retained Earning-Level IV-Health Ser	4,262,038.70	4,545,918.87		0.00	4,545,918.87
29010-13-90-00	Prior Year Retained Earning-Level IV-Property E	1,183,976.83	1,257,831.41		0.00	1,257,831.41
29110-00-00-00	Temporarily Restricted Net Assets	(56,584.00)	(20.00)		0.00	(20.00)
29210-00-00-00	Permanently Restricted Net Assets	(42,743.00)	(42,743.00)		0.00	(42,743.00)
38600	Credit Balance for Releases to Operations	(64,384.00)	0.00		0.00	0.00
38700	Debit Balance for Releases	64,384.00	0.00		0.00	0.00
H177800010	Accum. Amort - Bond Issue	(97,613.00)	0.00		0.00	0.00
Subtotal : None		2,051,502.91	(1,621,212.67)	CAIDJE - 2	(0.00)	(1,621,212.67)
Total [1000] Balance Sheet		2,051,502.91	(1,621,212.67)		0.00	(1,621,212.67)

Group : [2000] Revenue and Expenses

Subgroup : None

30000-10-00-20	Room & Board SNF-SNF-Private	(3,142,095.00)	(2,863,170.50)		0.00	(2,863,170.50)
30000-10-00-25	Room & Board SNF-SNF-Medicaid	(2,186,222.97)	(3,436,365.63)		826,969.00	(2,609,396.63)
				CAIDJE - 3	826,969.00	
30000-10-00-26	Room & Board SNF-SNF-Medicare - Part A	(2,139,651.76)	(2,003,993.47)		0.00	(2,003,993.47)
30000-10-00-28	Room & Board SNF-SNF-Tufts-SCO	(182,251.51)	(151,582.32)		0.00	(151,582.32)
30000-10-00-29	Room & Board SNF-SNF-Fallon-SCO	(220,007.35)	(304,988.62)		0.00	(304,988.62)
30000-10-00-30	Room & Board SNF-SNF-Fallon - Part A	(0.17)	(6,479.33)		0.00	(6,479.33)
30000-10-00-34	Room & Board SNF-SNF-Evercare - SCO	0.00	0.00		(6,412.00)	(6,412.00)
				CAIDJE -	(6,412.00)	
30000-10-00-35	Room & Board SNF-SNF-Harvard/Pilgrim - Part	(7,125.00)	3,800.00		0.00	3,800.00
30000-10-00-37	Room & Board SNF-SNF-Commercial Ins.	(476,985.88)	(322,556.96)		6,412.00	(316,144.96)
				CAIDJE - 5	6,412.00	
30000-10-11-25	State Grant Relief Revenue	(309,179.64)	(487,652.95)		0.00	(487,652.95)
30000-10-11-26	Federal Grant Relief Funds	(484,249.07)	(125,817.23)		0.00	(125,817.23)
30000-10-11-27	PPP Loan Forgiveness	(1,309,517.50)	0.00		0.00	0.00
30100-10-00-00	User Fee-SNF-NON-SPECIFIC	467,198.37	479,025.19		0.00	479,025.19
30300-13-00-20	R&B - RH-Level IV-Private	(663,251.00)	(469,449.00)		0.00	(469,449.00)
30300-13-00-25	R&B - RH-Level IV-Medicaid	(0.10)	(507,153.81)		507,154.00	0.19
				CAIDJE -	507,154.00	
31000-10-00-26	Pharmacy Income-SNF-Medicare - Part A	(337,259.06)	(247,897.11)		0.00	(247,897.11)
31000-10-00-30	Pharmacy Income-SNF-Fallon - Part A	0.00	(1,151.07)		0.00	(1,151.07)
31000-10-00-35	Pharmacy Income-SNF-Harvard/Pilgrim - Part A	(866.51)	0.00		0.00	0.00
31000-10-00-38	Pharmacy Income-SNF-Othr Ins - Part A	(86,908.41)	(43,300.64)		0.00	(43,300.64)
31090-10-00-26	Pharmacy Contract Adj-SNF-Medicare - Part A	337,259.06	247,897.11		0.00	247,897.11
31090-10-00-30	Pharmacy Contract Adj-SNF-Fallon - Part A	0.00	1,151.07		0.00	1,151.07
31090-10-00-35	Pharmacy Contract Adj-SNF-Harvard/Pilgrim - P	866.51	0.00		0.00	0.00
31090-10-00-38	Pharmacy Contract Adj-SNF-Othr Ins - Part A	86,908.41	43,300.64		0.00	43,300.64
32000-10-00-26	IV Revenue-SNF-Medicare - Part A	(15,280.09)	(13,099.02)		0.00	(13,099.02)
32000-10-00-38	IV Revenue-SNF-Othr Ins - Part A	(6,352.50)	(2,310.00)		0.00	(2,310.00)
32090-10-00-26	IV Contract Adjustments-SNF-Medicare - Part A	15,280.09	13,099.02		0.00	13,099.02
32090-10-00-38	IV Contract Adjustments-SNF-Othr Ins - Part A	6,352.50	2,310.00		0.00	2,310.00
34000-10-00-26	Lab Revenue-SNF-Medicare - Part A	(42,396.26)	(45,438.55)		0.00	(45,438.55)
34000-10-00-30	Lab Revenue-SNF-Fallon - Part A	0.00	(125.52)		0.00	(125.52)
34000-10-00-35	Lab Revenue-SNF-Harvard/Pilgrim - Part A	(196.35)	0.00		0.00	0.00
34000-10-00-38	Lab Revenue-SNF-Othr Ins - Part A	(14,080.49)	(8,533.89)		0.00	(8,533.89)
34090-10-00-26	Lab Revenue - Contract Adj-SNF-Medicare - Pa	42,396.26	45,438.55		0.00	45,438.55
34090-10-00-30	Lab Revenue - Contract Adj-SNF-Fallon - Part A	0.00	125.52		0.00	125.52
34090-10-00-35	Lab Revenue - Contract Adj-SNF-Harvard/Pilgrim	196.35	0.00		0.00	0.00
34090-10-00-38	Lab Revenue - Contract Adj-SNF-Othr Ins - Part	14,080.49	8,533.89		0.00	8,533.89
34500-10-00-26	Routine Med Equip.-SNF-Medicare - Part A	(4,835.49)	(597.09)		0.00	(597.09)
34590-10-00-26	Routine Medical Contra-SNF-Medicare - Part A	4,835.49	597.09		0.00	597.09
34600-10-00-26	Ambulance-SNF-Medicare - Part A	(96,707.47)	(31,237.19)		0.00	(31,237.19)
34690-10-00-26	Ambulance - Contractual adj-SNF-Medicare - Pa	96,707.47	31,237.19		0.00	31,237.19
34700-10-00-26	Misc Other Ancillaries-SNF-Medicare - Part A	(50,507.73)	(50,803.91)		0.00	(50,803.91)
34700-10-00-27	Misc Other Ancillaries-SNF-Medicare - Part B	0.00	(926.80)		0.00	(926.80)
34700-10-00-38	Misc Other Ancillaries-SNF-Othr Ins - Part A	(14,073.90)	(9,576.73)		0.00	(9,576.73)
34790-10-00-26	Misc. Ancil. Contractual-SNF-Medicare - Part A	50,507.73	50,803.91		0.00	50,803.91
34790-10-00-38	Misc. Ancil. Contractual-SNF-Othr Ins - Part A	14,073.90	9,576.73		0.00	9,576.73
35000-10-00-20	PT Revenue-SNF-Private	(2,536.34)	295.42		0.00	295.42
35000-10-00-26	PT Revenue-SNF-Medicare - Part A	(695,480.00)	(629,440.00)		0.00	(629,440.00)
35000-10-00-27	PT Revenue-SNF-Medicare - Part B	(225,218.42)	(348,381.12)		0.00	(348,381.12)
35000-10-00-30	PT Revenue-SNF-Fallon - Part A	0.00	(2,080.00)		0.00	(2,080.00)
35000-10-00-31	PT Revenue-SNF-Fallon - Part B	(21,400.00)	(43,596.52)		0.00	(43,596.52)
35000-10-00-35	PT Revenue-SNF-Harvard/Pilgrim - Part A	(2,800.00)	0.00		0.00	0.00

Client: **A442740 - The Stone Institute and Newton**
Engagement: **MDMC 2022 - Stone Institute and Newton Home for Aged People**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	CAID PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2021	12/31/2022			12/31/2022
35000-10-00-38	PT Revenue-SNF-Othr Ins - Part A	(224,760.00)	(147,200.00)		0.00	(147,200.00)
35000-10-00-39	PT Revenue-SNF-Othr Ins - Part B	(4,189.79)	(16,720.65)		0.00	(16,720.65)
35090-10-00-26	PT Rev-Contr Adj-SNF-Medicare - Part A	695,480.00	629,440.00		0.00	629,440.00
35090-10-00-27	PT Rev-Contr Adj-SNF-Medicare - Part B	162,867.32	266,222.75		0.00	266,222.75
35090-10-00-30	PT Rev-Contr Adj-SNF-Fallon - Part A	0.00	2,080.00		0.00	2,080.00
35090-10-00-31	PT Rev-Contr Adj-SNF-Fallon - Part B	14,959.07	31,113.80		0.00	31,113.80
35090-10-00-35	PT Rev-Contr Adj-SNF-Harvard/Pilgrim - Part A	2,800.00	0.00		0.00	0.00
35090-10-00-38	PT Rev-Contr Adj-SNF-Othr Ins - Part A	224,760.00	147,200.00		0.00	147,200.00
35090-10-00-39	PT Rev-Contr Adj-SNF-Othr Ins - Part B	0.00	7,765.49		0.00	7,765.49
36000-10-00-20	OT Revenue-SNF-Private	(2,251.96)	(437.68)		0.00	(437.68)
36000-10-00-26	OT Revenue-SNF-Medicare - Part A	(669,120.00)	(621,480.00)		0.00	(621,480.00)
36000-10-00-27	OT Revenue-SNF-Medicare - Part B	(174,360.00)	(204,599.80)		0.00	(204,599.80)
36000-10-00-30	OT Revenue-SNF-Fallon - Part A	0.00	(760.00)		0.00	(760.00)
36000-10-00-31	OT Revenue-SNF-Fallon - Part B	(6,640.00)	(22,840.02)		0.00	(22,840.02)
36000-10-00-35	OT Revenue-SNF-Harvard/Pilgrim - Part A	(3,640.00)	0.00		0.00	0.00
36000-10-00-38	OT Revenue-SNF-Othr Ins - Part A	(211,320.00)	(137,360.00)		0.00	(137,360.00)
36000-10-00-39	OT Revenue-SNF-Othr Ins - Part B	(7,244.14)	(11,806.71)		0.00	(11,806.71)
36090-10-00-26	OT Revenue - Contr Adj-SNF-Medicare - Part A	669,120.00	621,480.00		0.00	621,480.00
36090-10-00-27	OT Revenue - Contr Adj-SNF-Medicare - Part B	120,273.87	146,798.46		0.00	146,798.46
36090-10-00-30	OT Revenue - Contr Adj-SNF-Fallon - Part A	0.00	760.00		0.00	760.00
36090-10-00-31	OT Revenue - Contr Adj-SNF-Fallon - Part B	4,354.12	16,222.49		0.00	16,222.49
36090-10-00-35	OT Revenue - Contr Adj-SNF-Harvard/Pilgrim - I	3,640.00	0.00		0.00	0.00
36090-10-00-38	OT Revenue - Contr Adj-SNF-Othr Ins - Part A	211,320.00	137,360.00		0.00	137,360.00
36090-10-00-39	OT Revenue - Contr Adj-SNF-Othr Ins - Part B	297.18	519.65		0.00	519.65
37000-10-00-20	ST Revenue-SNF-Private	(209.55)	(209.55)		0.00	(209.55)
37000-10-00-26	ST Revenue-SNF-Medicare - Part A	(224,920.00)	(235,774.00)		0.00	(235,774.00)
37000-10-00-27	ST Revenue-SNF-Medicare - Part B	(25,840.00)	(86,586.78)		0.00	(86,586.78)
37000-10-00-30	ST Revenue-SNF-Fallon - Part A	0.00	(1,300.00)		0.00	(1,300.00)
37000-10-00-31	ST Revenue-SNF-Fallon - Part B	(2,160.00)	(9,440.00)		0.00	(9,440.00)
37000-10-00-35	ST Revenue-SNF-Harvard/Pilgrim - Part A	(960.00)	0.00		0.00	0.00
37000-10-00-38	ST Revenue-SNF-Othr Ins - Part A	(57,680.00)	(50,180.00)		0.00	(50,180.00)
37000-10-00-39	ST Revenue-SNF-Othr Ins - Part B	(4,257.00)	(16,251.15)		0.00	(16,251.15)
37090-10-00-26	ST Revenue - Contract Adj-SNF-Medicare - Part	224,920.00	235,780.00		0.00	235,780.00
37090-10-00-27	ST Revenue - Contract Adj-SNF-Medicare - Part	13,270.33	47,313.23		0.00	47,313.23
37090-10-00-30	ST Revenue - Contract Adj-SNF-Fallon - Part A	0.00	1,300.00		0.00	1,300.00
37090-10-00-31	ST Revenue - Contract Adj-SNF-Fallon - Part B	1,351.84	4,337.76		0.00	4,337.76
37090-10-00-35	ST Revenue - Contract Adj-SNF-Harvard/Pilgrim	960.00	0.00		0.00	0.00
37090-10-00-38	ST Revenue - Contract Adj-SNF-Othr Ins - Part /	57,680.00	50,180.00		0.00	50,180.00
37090-10-00-39	ST Revenue - Contract Adj-SNF-Othr Ins - Part I	1,681.75	6,050.78		0.00	6,050.78
39300	Interest Income Offset	52,271.00	53,768.00		0.00	53,768.00
39300-10-00-00	Interest Income-SNF-NON-SPECIFIC	(54,750.83)	(56,451.98)		0.00	(56,451.98)
39301	Temp Restricted Inv. Income Offset	466.00	390.00		0.00	390.00
39310	Temp Restricted Realized offset	2,202.00	868.00		0.00	868.00
39310-10-00-00	Realized gain / (loss)-SNF-NON-SPECIFIC	(137,709.02)	(71,380.86)		0.00	(71,380.86)
39311	Temp Restricted Realized Gain	(2,202.00)	(868.00)		0.00	(868.00)
39312	Temp Restricted Investment Incom	(466.00)	(390.00)		0.00	(390.00)
39315	Investment Income	(52,271.00)	(53,768.00)		0.00	(53,768.00)
39315-10-00-00	Unrealized Inv. Gain/Loss-SNF-NON-SPECIFIC	(311,224.15)	606,958.01		0.00	606,958.01
39316	Temp Restricted Unreal Gain offset	5,152.00	(7,408.00)		0.00	(7,408.00)
39317	Temp Restricted Unreal Gain	(5,152.00)	7,408.00		0.00	7,408.00
39350	Contributions	0.00	(25,000.00)		0.00	(25,000.00)
39350-10-00-00	Income - Misc. & Other-SNF-NON-SPECIFIC	(12,361.31)	(15,120.86)		0.00	(15,120.86)
39360-00-00-00	Income - Interest Residents-Non-Specific	0.00	(0.04)		0.00	(0.04)
39360-10-00-00	Income - Interest Residents-SNF-NON-SPECIFI	0.00	0.15		0.00	0.15
39381-00-00-00	Income - Exchange/Refund-Non-Specific	0.00	(13.18)		0.00	(13.18)
39900-10-00-00	Prior Period Adjustment	(57,018.28)	0.00		0.00	0.00
40000-10-44-00	Salaries-SNF-Reception	62,764.26	74,140.52		0.00	74,140.52
40000-10-47-00	Salaries-SNF-Business Office	63,432.86	69,412.87		0.00	69,412.87
40000-10-50-00	Salaries-SNF-Maintenance	133,403.49	137,001.47		0.00	137,001.47
40000-10-51-00	Salaries-SNF-Dietary	549,321.61	619,313.54		0.00	619,313.54
40000-10-61-00	Salaries-SNF-DON	94,452.97	118,815.36		0.00	118,815.36
40000-10-62-00	Salaries-SNF-Nursing Admin	249,611.71	390,002.29		(157,891.00)	232,111.29
				CAIDJE - 4	(157,891.00)	
40000-10-64-00	Salaries-SNF-RN	337,661.07	353,425.82		0.00	353,425.82
40000-10-66-00	Salaries-SNF-Aides	1,111,053.39	1,275,426.53		0.00	1,275,426.53
40000-10-67-00	Salaries-SNF-Quality Assur	97,692.55	134,735.52		0.00	134,735.52
40000-10-68-00	Salaries-SNF-Inservice	80,988.87	78,788.55		0.00	78,788.55
40000-10-80-00	Salaries-SNF-Admissions	68,835.52	82,796.82		0.00	82,796.82
40000-10-81-00	Salaries-SNF-Social Services	76,200.00	78,565.60		0.00	78,565.60
40000-10-82-00	Salaries-SNF-Recreation	149,661.49	113,896.84		0.00	113,896.84
40000-13-54-00	Salaries-Level IV-Health Services	262,939.82	275,819.86		0.00	275,819.86
40000.62	Salary - Nursing MDS Coord	89,625.00	0.00		92,655.00	92,655.00
				CAIDJE -	92,655.00	
40000.65	Salary-LPN	751,056.65	796,679.00		0.00	796,679.00
40004-10-44-00	Vacation/Personal-SNF-Reception	6,918.03	(7,379.35)		0.00	(7,379.35)

Client: **A442740 - The Stone Institute and Newton**
Engagement: **MDMC 2022 - Stone Institute and Newton Home for Aged People**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	CAID PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2021	12/31/2022			12/31/2022
40004-10-45-00	Vacation/Personal-SNF-Personnel	0.00	333.00		0.00	333.00
40004-10-47-00	Vacation/Personal-SNF-Business Office	3,553.80	3,324.34		0.00	3,324.34
40004-10-50-00	Vacation/Personal-SNF-Maintenance	13,574.85	11,523.14		0.00	11,523.14
40004-10-51-00	Vacation/Personal-SNF-Dietary	45,755.01	35,024.52		0.00	35,024.52
40004-10-61-00	Vacation/Personal-SNF-DON	9,180.41	4,624.51		0.00	4,624.51
40004-10-62-00	Vacation/Personal-SNF-Nursing Admin	35,106.55	27,586.83		0.00	27,586.83
40004-10-64-00	Vacation/Personal-SNF-RN	77,383.64	80,344.35		0.00	80,344.35
40004-10-66-00	Vacation/Personal-SNF-Aides	80,742.05	63,637.96		0.00	63,637.96
40004-10-67-00	Vacation/Personal-SNF-Quality Assur	5,663.24	5,191.12		0.00	5,191.12
40004-10-68-00	Vacation/Personal-SNF-Inservice	6,724.65	6,626.49		0.00	6,626.49
40004-10-80-00	Vacation/Personal-SNF-Admissions	5,815.13	7,787.94		0.00	7,787.94
40004-10-81-00	Vacation/Personal-SNF-Social Services	4,591.00	5,509.28		0.00	5,509.28
40004-10-82-00	Vacation/Personal-SNF-Recreation	8,266.62	8,708.79		0.00	8,708.79
40004-13-54-00	Vacation/Personal-Level IV-Health Services	19,821.04	14,386.29		0.00	14,386.29
40006-10-40-00	Payroll Taxes-SNF-Admin & General	347,748.34	372,480.64		0.00	372,480.64
40010-10-44-00	Salary Accrual-SNF-Reception	859.57	1,249.51		0.00	1,249.51
40010-10-47-00	Salary Accrual-SNF-Business Office	133.79	139.43		0.00	139.43
40010-10-50-00	Salary Accrual-SNF-Maintenance	608.87	(171.28)		0.00	(171.28)
40010-10-51-00	Salary Accrual-SNF-Dietary	4,381.21	1,908.52		0.00	1,908.52
40010-10-61-00	Salary Accrual-SNF-DON	518.75	243.95		0.00	243.95
40010-10-62-00	Salary Accrual-SNF-Nursing Admin	1,487.94	1,042.71		0.00	1,042.71
40010-10-64-00	Salary Accrual-SNF-RN	5,229.68	8,499.04		0.00	8,499.04
40010-10-66-00	Salary Accrual-SNF-Aides	2,523.46	6,489.38		0.00	6,489.38
40010-10-67-00	Salary Accrual-SNF-Quality Assur	544.16	1,184.51		0.00	1,184.51
40010-10-68-00	Salary Accrual-SNF-Inservice	460.90	75.70		0.00	75.70
40010-10-80-00	Salary Accrual-SNF-Admissions	500.26	284.45		0.00	284.45
40010-10-81-00	Salary Accrual-SNF-Social Services	548.57	(44.00)		0.00	(44.00)
40010-10-82-00	Salary Accrual-SNF-Recreation	241.40	130.27		0.00	130.27
40010-13-54-00	Salary Accrual-Level IV-Health Services	1,119.31	1,181.13		0.00	1,181.13
40014-10-51-00	Training Salary-SNF-Dietary	1,071.00	0.00		0.00	0.00
45010-10-40-00	Benefits - Employee Benefits-SNF-Admin & Gen	21,261.47	15,253.51		0.00	15,253.51
45040-10-40-00	Benefits - Recruitment Exp-SNF-Admin & Gener	16,773.54	4,859.70		0.00	4,859.70
45050-10-40-00	Education-SNF-Admin & General	1,713.75	731.97		0.00	731.97
45050-10-60-00	Education-SNF-Nursing	4,222.80	7,308.08		0.00	7,308.08
45060-10-40-00	Medical Exams-Employee-SNF-Admin & Gener	75.00	160.00		0.00	160.00
50000-10-40-00	Data Processing-SNF-Admin & General	89,468.73	102,113.45		0.00	102,113.45
50000-10-48-00	Data Processing-SNF-Marketing	10,261.40	1,000.51		0.00	1,000.51
50001-10-40-00	Data - Hosting and Support-SNF-Admin & Gener	4,664.46	11,281.43		0.00	11,281.43
50002-10-40-00	Data - Payroll Processing-SNF-Admin & General	12,601.28	22,119.45		0.00	22,119.45
50003-10-40-00	Data - Software-SNF-Admin & General	646.76	0.00		0.00	0.00
50005-10-40-00	Office Supp/Postage-SNF-Admin & General	20,035.32	31,021.40		0.00	31,021.40
50015-10-40-00	Equipment Rental-SNF-Admin & General	17,569.51	1,988.21		0.00	1,988.21
50015-10-90-00	Equipment Rental-SNF-Property Exp	4,663.79	16,960.21		0.00	16,960.21
50020-10-40-00	Travel Expense-SNF-Admin & General	182.07	0.00		0.00	0.00
50025-10-40-00	Conventions & Seminars-SNF-Admin & General	412.53	699.00		0.00	699.00
50110-10-40-00	Acctg & Audit-SNF-Admin & General	74,657.91	101,764.48		0.00	101,764.48
50120-10-40-00	Legal-SNF-Admin & General	54,219.91	33,098.94		0.00	33,098.94
50130-10-40-00	Other Profess Serv-SNF-Admin & General	200.00	0.00		0.00	0.00
50200-10-40-00	Bank Service Charge-SNF-Admin & General	10,801.24	10,238.25		0.00	10,238.25
50210-00-40-00	BANK & LATE FEES	23,145.00	21,750.00		0.00	21,750.00
50210-10-40-00	Late Charges-SNF-Admin & General	1,517.63	665.62		0.00	665.62
50230-10-40-00	License & Dues-SNF-Admin & General	15,033.03	13,041.02		0.00	13,041.02
50240-10-40-00	Donations-SNF-Admin & General	0.00	547.95		0.00	547.95
50250-10-40-00	Admin Exp - Miscellaneous-SNF-Admin & Gener	53,032.44	12,597.75		0.00	12,597.75
50251-10-40-00	Resident Exp - Miscellaneous-SNF-Admin & Gei	0.00	85.45		(57.00)	28.45
50265-10-40-00	Advertising Help Wanted-SNF-Admin & General	5,240.37	14,269.05		(57.00)	11,525.05
50270-10-40-00	Bad Accounts/Debts-SNF-Admin & General	205,405.12	306,215.82		(2,744.00)	306,215.82
50270-10-40-25	Bad Accounts/Debts-SNF-Admin & General Mec	971.63	10,064.18		(2,744.00)	10,064.18
50415-10-90-00	Interest - Bonds-SNF-Property Exp	130,479.11	137,314.37		0.00	137,314.37
50420-10-90-00	Interest-Other-SNF-Property Exp	(3,080.95)	10,572.13		0.00	10,572.13
50440-10-90-00	Amortization-Deferred Financin-SNF-Property E	9,684.00	9,684.00		0.00	9,684.00
50505-10-90-00	Depreciation - Software-SNF-Property Exp	1,607.68	3,214.44		0.00	3,214.44
50520-10-90-00	Depreciation-Bldg Improvement-SNF-Property E	78,050.06	83,943.90		0.00	83,943.90
50520-13-90-00	Depreciation-Bldg Improvement-Level IV-Prop	69,538.51	67,368.72		0.00	67,368.72
50525-10-90-00	Depreciation-Building-SNF-Property Exp	148,555.34	147,373.07		0.00	147,373.07
50525-13-90-00	Depreciation-Building-Level IV-Property Exp	1,133.91	367.75		0.00	367.75
50530-10-90-00	Depreciation-Equipment-SNF-Property Exp	46,755.88	44,153.21		0.00	44,153.21
50530-13-90-00	Depreciation-Equipment-Level IV-Property Exp	3,182.16	3,072.20		0.00	3,072.20
50600	Insurance - Property	37,856.00	50,293.00		0.00	50,293.00
50615	Insurance - Property (Offset)	(37,856.00)	(50,293.00)		0.00	(50,293.00)
50615-10-40-00	Insurance-General-SNF-Admin & General	97,102.00	113,011.50		0.00	113,011.50
50620-10-40-00	Insurance-Motor Vehicle-SNF-Admin & General	362.00	494.00		0.00	494.00
				CAIDJE -	(0.00)	

Client: **A442740 - The Stone Institute and Newton**
Engagement: **MDMC 2022 - Stone Institute and Newton Home for Aged People**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	CAID PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2021	12/31/2022			12/31/2022
50630-10-40-00	Insurance-W/C-SNF-Admin & General	59,736.00	71,119.00		0.00	71,119.00
50635-10-40-00	Insurance-Health-SNF-Admin & General	498,134.35	452,231.34		0.00	452,231.34
50645-10-90-00	Taxes - RE & Personal Prop-SNF-Property Exp	22,000.00	22,000.00		0.00	22,000.00
50700-10-40-00	Management Fees - CCM-SNF-Admin & General	509,009.00	510,135.00		0.00	510,135.00
60000-10-51-00	Consulting Expense-SNF-Dietary	26,150.00	0.00		0.00	0.00
60000-10-81-00	Consulting Expense-SNF-Social Services	13,400.00	6,000.00		0.00	6,000.00
60010-10-89-00	Consultant - MMQ/MDS-SNF-Consultant	0.00	15,812.50		2,500.00	18,312.50
				CAIDJE - €	2,500.00	
60020-10-89-00	Pharmacists Consultant-SNF-Consultant	6,151.24	6,287.88		0.00	6,287.88
60030-10-89-00	Medical Director-SNF-Consultant	46,800.00	46,800.00		0.00	46,800.00
60040-10-50-00	Contracted Services - Bldg-SNF-Maintenance	99,490.33	76,020.28		0.00	76,020.28
60100-10-50-00	Purchased Services-SNF-Maintenance	1,340.95	907.05		0.00	907.05
60100-10-51-00	Purchased Services-SNF-Dietary	1,352.80	1,683.84		0.00	1,683.84
60100-10-53-00	Purchased Services-SNF-Housekeeping	361,307.03	364,821.36		0.00	364,821.36
60100-10-64-00	Purchased Services-SNF-RN	81,823.67	143,208.20		0.00	143,208.20
60100-10-65-00	Purchased Services-SNF-LPN	106,505.32	421,698.21		(2,500.00)	419,198.21
				CAIDJE -	(2,500.00)	
60100-10-66-00	Purchased Services-SNF-Aides	439,915.99	580,779.87		0.00	580,779.87
60100-10-71-00	Purchased Services-SNF-OT-Non Specific	161.23	0.00		0.00	0.00
60100-10-71-20	Purchased Services-SNF-OT-Private	2,340.25	348.55		0.00	348.55
60100-10-71-25	Purchased Services-SNF-OT-Medicaid	324.41	1,186.73		0.00	1,186.73
60100-10-71-26	Purchased Services-SNF-OT-Med - Part A	118,194.55	120,259.28		0.00	120,259.28
60100-10-71-27	Purchased Services-SNF-OT-Med - Part B	46,972.37	51,760.70		0.00	51,760.70
60100-10-71-30	Purchased Services-SNF-OT-Fallon Part A	0.00	174.07		0.00	174.07
60100-10-71-31	Purchased Services-SNF-OT-Fallon Part B	960.26	5,009.66		0.00	5,009.66
60100-10-71-35	Purchased Services-SNF-OT-Pilgrim Part A	503.67	0.00		0.00	0.00
60100-10-71-38	Purchased Services-SNF-OT-Other Insur A	29,315.09	18,657.76		0.00	18,657.76
60100-10-71-39	Purchased Services-SNF OT-Other Part B	7,073.97	8,783.04		0.00	8,783.04
60100-10-72-20	Purchased Services-SNF-ST-Private	69.47	184.72		0.00	184.72
60100-10-72-26	Purchased Services-SNF-ST-Med - Part A	33,510.37	48,597.36		0.00	48,597.36
60100-10-72-27	Purchased Services-SNF-ST-Med - Part B	9,186.91	28,848.42		0.00	28,848.42
60100-10-72-30	Purchased Services-SNF-ST-Fallon Part A	0.00	234.84		0.00	234.84
60100-10-72-31	Purchased Services-SNF-ST-Fallon Part B	624.03	3,923.80		0.00	3,923.80
60100-10-72-35	Purchased Services-SNF-ST-Harvard Pilgrim P	283.25	0.00		0.00	0.00
60100-10-72-38	Purchased Services-SNF-ST-Other Insur Part A	9,920.96	8,227.38		0.00	8,227.38
60100-10-72-39	Purchased Services-SNF-ST-Other Insur Part B	1,846.64	8,823.02		0.00	8,823.02
60100-10-73-20	Purchased Services-SNF-PT-Private	2,179.36	372.23		0.00	372.23
60100-10-73-25	Purchased Services-SNF-PT-Medicaid	163.68	0.00		0.00	0.00
60100-10-73-26	Purchased Services-SNF-PT-Med - Part A	129,608.46	126,016.57		0.00	126,016.57
60100-10-73-27	Purchased Services-SNF-PT-Med - Part B	53,853.31	71,493.12		0.00	71,493.12
60100-10-73-30	Purchased Services-SNF-PT-Fallon A	0.00	291.49		0.00	291.49
60100-10-73-31	Purchased Services-SNF-PT-Fallon B	2,068.45	9,583.97		0.00	9,583.97
60100-10-73-35	Purchased Services-SNF-PT-Pilgrim Part A	430.54	0.00		0.00	0.00
60100-10-73-38	Purchased Services-SNF-PT-Other Insur Part A	30,014.20	20,066.89		0.00	20,066.89
60100-10-73-39	Purchased Services-SNF-PT-Other Part B	7,983.45	7,932.94		0.00	7,932.94
60110-10-50-00	Purchase Services-Grounds-SNF-Maintenance	1,336.42	10,977.75		0.00	10,977.75
60120-10-50-00	Purchased Services-Building-SNF-Maintenance	1,394.57	966.00		0.00	966.00
60200-10-50-00	Supplies & Expenses-SNF-Maintenance	18,845.22	18,450.39		0.00	18,450.39
60200-10-51-00	Supplies & Expenses-SNF-Dietary	39,955.30	41,806.99		0.00	41,806.99
60200-10-52-00	Supplies & Expenses-SNF-Laundry	2,962.36	8,984.23		0.00	8,984.23
60200-10-53-00	Supplies & Expenses-SNF-Housekeeping	41,315.25	38,906.27		0.00	38,906.27
60200-10-60-00	Supplies & Expenses-SNF-Nursing	189,916.03	201,483.05		0.00	201,483.05
60200-10-68-00	Supplies & Expenses-SNF-Inservice	25.00	0.00		0.00	0.00
60200-10-71-00	Supplies & Expenses-SNF-OT-Non Specific	3.00	321.31		0.00	321.31
60200-10-73-00	Supplies & Expenses-SNF-PT-Non Specific	9,169.95	15,360.52		0.00	15,360.52
60200-10-82-00	Supplies & Expenses-SNF-Recreation	8,784.13	5,786.19		0.00	5,786.19
60200-10-91-00	Supplies & Expenses-SNF-Covid	356,279.20	301,829.66		0.00	301,829.66
60200-13-54-00	Supplies & Expenses-Level IV-Health Services	0.00	52.67		0.00	52.67
60300-10-51-00	Food-SNF-Dietary	316,301.27	317,068.86		0.00	317,068.86
60400-10-52-00	Linens & Bedding-SNF-Laundry	3,875.40	6,157.10		0.00	6,157.10
61020-10-50-00	Snow Removal-SNF-Maintenance	16,612.00	24,912.00		0.00	24,912.00
61030-10-50-00	Repairs-SNF-Maintenance	34,930.52	21,304.87		0.00	21,304.87
61040-10-50-00	Repairs/Equipment-SNF-Maintenance	15,651.24	42,318.55		0.00	42,318.55
61070-10-40-00	Telephone Expense-SNF-Admin & General	72,894.31	93,862.00		0.00	93,862.00
61080-10-90-00	Utilities Data, Cable Internet-SNF-Property Exp	12,441.85	8,281.04		0.00	8,281.04
61090-10-90-00	Utilities-Electricity-SNF-Property Exp	118,546.69	126,288.33		0.00	126,288.33
61100-10-90-00	Utilities-Gas-SNF-Property Exp	61,681.78	78,908.83		0.00	78,908.83
61120-10-90-00	Water & Sewer-SNF-Property Exp	161,913.77	170,012.61		0.00	170,012.61
63020-10-82-00	Entertainment-SNF-Recreation	14,996.35	34,275.60		0.00	34,275.60
64000-10-48-00	Advertising-SNF-Marketing	2,565.36	7,540.36		0.00	7,540.36
64005-10-48-00	Collateral-SNF-Marketing	425.06	920.01		0.00	920.01
64010-10-48-00	Direct Mail-SNF-Marketing	0.00	5,224.63		0.00	5,224.63
64020-10-48-00	Special Events/Publicity-SNF-Marketing	2,742.92	17,240.07		0.00	17,240.07
64025-10-48-00	Digital Marketing-SNF-Marketing	3,728.92	1,659.00		0.00	1,659.00
71000-10-74-26	Ancillary Expense - Pharmacy-SNF-Oth Ancillar-	86,558.43	69,467.98		0.00	69,467.98

Client: **A442740 - The Stone Institute and Newton**
Engagement: **MDMC 2022 - Stone Institute and Newton Home for Aged People**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	CAID PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2021	12/31/2022			12/31/2022
71000-10-74-30	Ancillary Expense - Pharmacy-SNF-Oth Ancillar-	0.00	328.88		0.00	328.88
71000-10-74-35	Ancillary Expense - Pharmacy-SNF-Oth Ancill-Pi	247.58	0.00		0.00	0.00
71000-10-74-38	Ancillary Expense - Pharmacy-SNF-Oth Ancillar-	23,880.43	11,726.72		0.00	11,726.72
72000-10-74-26	Ancillary Expense - IV-SNF-Oth Ancillar-Med - P	12,577.31	5,786.97		0.00	5,786.97
72000-10-74-38	Ancillary Expense - IV-SNF-Oth Ancillar-Other In	2,836.40	1,468.25		0.00	1,468.25
73000-10-74-26	Ancillary Expense - Med Suppli-SNF-Oth Ancilla	1,381.57	170.60		0.00	170.60
74000-10-74-26	Ancillary Expense - Lab-SNF-Oth Ancillar-Med -	12,834.24	13,694.14		0.00	13,694.14
74000-10-74-30	Ancillary Expense - Lab-SNF-Oth Ancillar-Fallon	0.00	35.86		0.00	35.86
74000-10-74-35	Ancillary Expense - Lab-SNF-Oth Ancill-Pilgrim	56.10	0.00		0.00	0.00
74000-10-74-38	Ancillary Expense - Lab-SNF-Oth Ancillar-Other	4,233.29	2,492.65		0.00	2,492.65
74600-10-74-26	Ancillary Expense - Ambulance-SNF-Oth Ancilla	30,266.04	9,004.91		0.00	9,004.91
74700-10-74-26	Ancillary Expense - Other/Misc-SNF-Oth Ancillar	16,328.89	14,515.40		0.00	14,515.40
74700-10-74-30	Ancillary Expense - Other/Misc-SNF-Oth Ancillar	312.40	0.00		0.00	0.00
74700-10-74-38	Ancillary Expense - Other/Misc-SNF-Oth Ancillar	3,906.99	2,736.21		0.00	2,736.21
H400032001	Medicaid Resource Revenue	(625,685.00)	0.00		(826,969.00)	(826,969.00)
				CAIDJE - 3	(826,969.00)	
H408111000	Hosp. Skilled-Lev of Care	(389,503.00)	0.00		0.00	0.00
H701305900	Salary - Medical Records Clerk	62,234.00	0.00		65,236.00	65,236.00
				CAIDJE - 4	65,236.00	
O801077100	Salary-Cook OT	0.00	0.00		0.00	0.00
				CAIDJE - 1	(0.00)	
O900000001	Private Revenue - Contra	663,251.00	0.00		469,450.00	469,450.00
				CAIDJE - 1	469,450.00	
				CAIDJE - 1	(0.00)	
				CAIDJE - 1	(0.00)	
				CAIDJE - 1	(0.00)	
				CAIDJE - 1	(0.00)	
				CAIDJE - 1	(0.00)	
				CAIDJE - 1	(0.00)	
O900000002	Interest Income - Contra	679.00	0.00		698.00	698.00
				CAIDJE - 1	698.00	
O900000003	Central Office - Contra	(22,905.00)	0.00		(26,252.00)	(26,252.00)
				CAIDJE - 1	(26,252.00)	
O900000005	Management Fee - Contra	(99,104.00)	0.00		(98,099.00)	(98,099.00)
				CAIDJE - 1	(98,099.00)	
O900000006	Office Supplies - Contra	(6,004.00)	0.00		(8,939.00)	(8,939.00)
				CAIDJE - 1	(8,939.00)	
O900000007	Telephone - Contra	(14,192.00)	0.00		(18,050.00)	(18,050.00)
				CAIDJE - 1	(18,050.00)	
O900000008	Advertising - Promo. - Contra	(1,842.00)	0.00		(5,261.00)	(5,261.00)
				CAIDJE - 1	(5,261.00)	
O900000009	License - Dues - Contra	(2,927.00)	0.00		(2,508.00)	(2,508.00)
				CAIDJE - 1	(2,508.00)	
O900000011	Other Benfits - Contra	(4,264.00)	0.00		(2,210.00)	(2,210.00)
				CAIDJE - 1	(2,210.00)	
O900000012	Accounting - Contra	(14,536.00)	0.00		(19,569.00)	(19,569.00)
				CAIDJE - 1	(19,569.00)	
O900000013	Legal - Contra	(10,557.00)	0.00		(6,365.00)	(6,365.00)
				CAIDJE - 1	(6,365.00)	
O900000014	Payroll Taxes - Contra	(38,983.00)	0.00		(40,936.00)	(40,936.00)
				CAIDJE - 1	(40,936.00)	
O900000015	W/Comp. Ins - Contra	(6,696.00)	0.00		(7,816.00)	(7,816.00)
				CAIDJE - 1	(7,816.00)	
O900000016	Group Health - Contra	(55,841.00)	0.00		(49,700.00)	(49,700.00)
				CAIDJE - 1	(49,700.00)	
O900000018	Insurance Liab. - Contra	(20,469.00)	0.00		(21,669.00)	(21,669.00)
				CAIDJE - 1	(21,669.00)	
O900000019	Miscellaneous - Contra	466,133.00	0.00		471,434.00	471,434.00
				CAIDJE - 1	471,377.00	
				CAIDJE - 7	57.00	
O900000021	Interest - LTD - Contra	(37,500.00)	0.00		(40,958.00)	(40,958.00)
				CAIDJE - 1	(35,693.00)	
				CAIDJE - 1	(5,265.00)	
O900000025	Insurance - Property - Contra	(13,079.00)	0.00		(17,376.00)	(17,376.00)
				CAIDJE - 1	(17,376.00)	
O900000026	Salaries - Plant - Contra	(50,991.00)	0.00		(51,256.00)	(51,256.00)
				CAIDJE - 1	(51,256.00)	
O900000027	Plant Pur. Serv. - Contra	(41,520.00)	0.00		(39,312.00)	(39,312.00)
				CAIDJE - 1	(39,312.00)	
O900000028	Plant Supplies - Contra	(6,511.00)	0.00		(6,374.00)	(6,374.00)
				CAIDJE - 1	(6,374.00)	
O900000029	Utilities	(122,509.00)	0.00		(132,496.00)	(132,496.00)
				CAIDJE - 1	(132,496.00)	
O900000030	Salaries - Dietary - Contra	(116,923.00)	0.00		(126,196.00)	(126,196.00)
				CAIDJE - 1	(126,196.00)	

Client: **A442740 - The Stone Institute and Newton**
Engagement: **MDMC 2022 - Stone Institute and Newton Home for Aged People**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	CAID PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2021	12/31/2022			12/31/2022
O900000031	Food - Contra	(61,584.00)	0.00		(60,972.00)	(60,972.00)
O900000032	Dietary Pur. Serv. - Contra	(5,355.00)	0.00	CAIDJE - 1	(60,972.00)	
O900000034	Dietary Supplies - Contra	(7,779.00)	0.00	CAIDJE - 1	(324.00)	(324.00)
O900000035	Salaries - Laundry - Contra	0.00	0.00	CAIDJE - 1	(324.00)	
O900000037	Laundry - Supplies & Exp. - Cont	(577.00)	0.00	CAIDJE - 1	(8,039.00)	(8,039.00)
O900000038	Linen & Bedding - Contra	(754.00)	0.00	CAIDJE - 1	(8,039.00)	
O900000039	Salaries - Hskg. - Contra	0.00	0.00	CAIDJE - 1	(0.00)	0.00
O900000040	Housekg. Supplies - Contra	(14,274.00)	0.00	CAIDJE - 1	(0.00)	
O900000041	Salaries - CNA - Contra	(283,880.00)	0.00	CAIDJE - 1	(1,728.00)	(1,728.00)
O900000043	Recreation Supplies - Contra	(4,630.00)	0.00	CAIDJE - 1	(1,728.00)	
O900000044	Real Estate Taxes - Contra	(7,601.00)	0.00	CAIDJE - 1	(1,184.00)	(1,184.00)
O900000077	Plant Repairs Contra	(17,476.00)	0.00	CAIDJE - 1	(1,184.00)	
O900000078	Salaries - Clerical Contra	(26,803.00)	0.00	CAIDJE - 1	0.00	0.00
O900000080	Housekeeping P/S Contra	(124,832.00)	0.00	CAIDJE - 1	(0.00)	
O900000081	SALARIES REC CONTRA	(30,796.00)	0.00	CAIDJE - 1	(13,442.00)	(13,442.00)
O900000082	SALARIES SOC SERV CONTRA	(30,469.00)	0.00	CAIDJE - 1	(13,442.00)	
O900000083	Nursing supplies contra	(108,135.00)	0.00	CAIDJE - 1	(291,387.00)	(291,387.00)
O900000099	Other Expenses	0.00	0.00	CAIDJE - 1	(291,387.00)	
				CAIDJE -	(7,704.00)	(7,704.00)
				CAIDJE -	(7,704.00)	
				CAIDJE -	(7,601.00)	(7,601.00)
				CAIDJE -	(7,601.00)	
				CAIDJE -	(21,982.00)	(21,982.00)
				CAIDJE -	(21,982.00)	
				CAIDJE -	(27,093.00)	(27,093.00)
				CAIDJE -	(27,093.00)	
				CAIDJE -	(126,046.00)	(126,046.00)
				CAIDJE -	(126,046.00)	
				CAIDJE -	(23,602.00)	(23,602.00)
				CAIDJE -	(23,602.00)	
				CAIDJE -	(33,633.00)	(33,633.00)
				CAIDJE -	(33,633.00)	
				CAIDJE -	(99,803.00)	(99,803.00)
				CAIDJE -	(99,803.00)	
				CAIDJE -	(53.00)	(53.00)
				CAIDJE -	(53.00)	
Subtotal : None		(2,051,502.91)	1,621,212.67		0.00	1,621,212.67
Total [2000] Revenue and Expenses		(2,051,502.91)	1,621,212.67		0.00	1,621,212.67
Sum of Account Groups		0.00	0.00		0.00	0.00

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Client: **A442740 - The Stone Institute and Newton**
Engagement: **MDMC 2022 - Stone Institute and Newton Home for Aged People**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - SNF-CR Groupings**

Account	Description	CAID CP 12/31/2022	FS PP-1 12/31/2021
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
10013-00-00-00	Cash-The Stone Institute-Non-Specific	534,332.36	1,855,205.37
10014-00-00-00	Cash - Other-Non-Specific	29,174.38	24,291.21
10019-00-00-00	Cash - Stone Cambridge Sav PPP-Non-Specific	1,483,803.00	1,458,700.39
10020	Cash - investments	330,402.37	42,404.77
10030-00-00-00	Petty Cash-Non-Specific	600.00	600.00
Subtotal : None		2,378,312.11	3,381,201.74
Total [S6L1.1C1]	Cash and Cash Equivalents	2,378,312.11	3,381,201.74
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A/ R Self-Pay Patients (Private)]			
12000-00-00-00	A/R Private-Non-Specific	422,032.08	357,292.72
12048-00-00-00	A/R Other-Non-Specific	16,263.94	0.00
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		438,296.02	357,292.72
Subgroup : [S6L1.5C1A/R Managed Care Patients (Private)]			
12020-00-00-00	A/R Pilgrim/Harvard-Non-Specific	0.00	7,125.00
12028-00-00-00	A/R Commercial Insurance/Other-Non-Specific	87,575.02	102,369.27
12036-00-00-00	A/R Other Insurances-Non-Specific	29,758.87	30,623.71
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		117,333.89	140,117.98
Subgroup : [S6L1.5C1A/r Medicare Non Managed Care]			
12012-00-00-00	A/R Medicare A-Non-Specific	170,503.26	201,620.25
12014-00-00-00	A/R Medicare B-Non-Specific	16,091.01	13,640.09
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		186,594.27	215,260.34
Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care]			
12008-00-00-00	A/R Medicaid-Non-Specific	333,133.41	356,478.68
12010-10-00-00	A/R Resources-SNF-NON-SPECIFIC	(460.53)	(460.53)
12018-00-00-00	A/R Fallon B-Non-Specific	841.22	1,481.03
12030-00-00-00	A/R Medex-Non-Specific	20,089.67	11,062.12
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care		353,603.77	368,561.30
Subgroup : [S6L1.5C1A/R Mass Senior Care Organization]			
12017-00-00-00	A/R Fallon SCO-Non-Specific	27,866.91	18,137.80
Subtotal [S6L1.5C1H] A/R Mass Senior Care Organization		27,866.91	18,137.80
Subgroup : [S6L1.5C1A/R Other Patients]			
12006-13-00-00	A/R - Level IV-Level IV-Non Specific	128,637.46	138,288.79
Subtotal [S6L1.5C1J] A/R Other Patients		128,637.46	138,288.79
Total [S6L1.5C1]	Payer Accounts Receivable	1,252,332.32	1,237,658.93
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
12100-00-00-00	Reserve For Bad Debts-Non-Specific	(121,456.00)	(200,000.00)
Subtotal : None		(121,456.00)	(200,000.00)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(121,456.00)	(200,000.00)
Group : [S6L1.15C1]	Other Prepaid Expenses		
Subgroup : None			
12500-00-00-00	Prepaid Expenses-Non-Specific	11,471.83	56,209.63
Subtotal : None		11,471.83	56,209.63
Total [S6L1.15C1]	Other Prepaid Expenses	11,471.83	56,209.63
Group : [S6L2.1C1]	Land		
Subgroup : None			
13005-10-00-00	Land-SNF-NON-SPECIFIC	1,200.00	1,200.00
Subtotal : None		1,200.00	1,200.00
Total [S6L2.1C1]	Land	1,200.00	1,200.00
Group : [S6L2.2C1]	Building		
Subgroup : [S6L2.2C1A] Building Costs			
13010-10-00-00	Building-SNF-NON-SPECIFIC	5,762,509.73	5,762,509.73
13010-13-00-00	Building-Level IV-Non Specific	54,838.31	54,838.31
Subtotal [S6L2.2C1A] Building Costs		5,817,348.04	5,817,348.04
Subgroup : [S6L2.2C1A/D Building]			
13510-10-00-00	Res For Depr-Building-SNF-NON-SPECIFIC	(3,928,409.38)	(3,765,641.56)
13510-13-00-00	Res For Depr-Building-Level IV-Non Specific	(54,838.31)	(54,838.31)

0.00

Subtotal [S6L2.2C1B] A/D Building	(3,983,247.69)	(3,820,479.87)	(162,767.82)
Total [S6L2.2C1] Building	1,834,100.35	1,996,868.17	
Group : [S6L2.3C1] Improvements - Cost			
Subgroup : [S6L2.3C1] Building Improvements			
13006-10-00-00 Land Improvements	106,708.00	106,708.00	0.00
13006-13-00-00 Land Improvements	56,330.00	56,330.00	0.00
13015-10-00-00 Building Improvements-SNF-NON-SPECIFIC	1,568,428.65	1,479,823.51	88,605.14 snf adds
13015-13-00-00 Building Improvements-Level IV-Non Specific	2,765,097.84	2,735,097.84	
Subtotal [S6L2.3C1A] Building Improvements	4,496,564.49	4,377,959.35	118,605.14
Subgroup : [S6L2.3C1A/D] Building Improvements			
13506-10-00-00 Res For Depr-Land Improvements	(106,708.00)	(116,544.00)	
13506-13-00-00 Res For Depr-Land Improvements	(56,330.00)	(61,521.00)	
13515-10-00-00 Res For Depr-Imprvmnt-SNF-NON-SPECIFIC	(668,141.82)	(584,197.92)	(83,943.90)
13515-13-00-00 Res For Depr-Imprvmnt-Level IV-Non Specific	(2,228,160.25)	(2,160,791.53)	
Subtotal [S6L2.3C1D] A/D Building Improvements	(3,059,340.07)	(2,923,054.45)	(136,285.62)
Total [S6L2.3C1] Improvements - Cost	1,437,224.42	1,454,904.90	
Group : [S6L2.4C1] Equipment			
Subgroup : [S6L2.4C1] Equipment Cost			
13035-10-00-00 Equipment-SNF-NON-SPECIFIC	1,794,574.68	1,776,039.12	18,535.56
13035-13-00-00 Equipment-Level IV-Non Specific	294,470.26	294,470.26	
Subtotal [S6L2.4C1A] Equipment Cost	2,089,044.94	2,070,509.38	18,535.56
Subgroup : [S6L2.4C1A/D] Equipment			
13535-10-00-00 Res For Depr-Equipment-SNF-NON-SPECIFIC	(1,572,431.18)	(1,528,277.97)	(44,153.21)
13535-13-00-00 Res For Depr-Equipment-Level IV-Non Specific	(286,630.24)	(283,558.04)	
Subtotal [S6L2.4C1b] A/D Equipment	(1,859,061.42)	(1,811,836.01)	(47,225.41)
Total [S6L2.4C1] Equipment	229,983.52	258,673.37	
Group : [S6L2.5C1] Software/Limited Life Assets			
Subgroup : [S6L2.5C1] Software Cost			
13070-10-00-00 Software-SNF-NON-SPECIFIC	9,644.20	9,644.20	
Subtotal [S6L2.5C1A] Software Cost	9,644.20	9,644.20	0.00
Subgroup : [S6L2.5C1A/D] Software			
13570-10-00-00 Res For Depr - Software-SNF-NON-SPECIFIC	(4,822.12)	(1,607.68)	
Subtotal [S6L2.5C1B] A/D Software	(4,822.12)	(1,607.68)	(3,214.44)
Total [S6L2.5C1] Software/Limited Life Assets	4,822.08	8,036.52	
Group : [S6L3.1C1] Long Term Investments			
Subgroup : None			
11210-00-00-00 Investments At Cost-Cash& Equi-Non-Specific	330,402.37	42,404.77	
11211 Investment Offset - Cash	(330,402.37)	(42,404.77)	
11212 Unrestricted Investments	(42,743.00)	(42,743.00)	
11220-00-00-00 Unrealized Holding Gain (Loss)-Non-Specific	600,098.51	1,225,247.56	
11230-00-00-00 Investments Bonds-Non-Specific	512,228.98	505,440.62	
11231-00-00-00 Investments Bond Premium-Non-Specific	12,156.61	26,210.11	
11232-00-00-00 Bond Premium amortization-Non-Specific	(17,715.85)	(21,656.97)	
11233-00-00-00 Biond interest accrued-Non-Specific	4,774.62	4,658.85	
11240-00-00-00 Investments Stocks-Non-Specific	1,253,683.00	1,425,445.06	
Subtotal : None	2,322,482.87	3,122,602.23	
Total [S6L3.1C1] Long Term Investments	2,322,482.87	3,122,602.23	
Group : [S6L3.3C1] Other Deferred Charges and Non Current Assets			
Subgroup : None			
38600 Credit Balance for Releases to Operations	0.00	(64,384.00)	
38700 Debit Balance for Releases	0.00	64,384.00	
Subtotal : None	0.00	0.00	
Total [S6L3.3C1] Other Deferred Charges and Non Current Assets	0.00	0.00	
Group : [S6L3.5C1] Mortgage Acquisition Costs			
Subgroup : None			
14010-00-00-00 Deferred Financing Fees-Non-Specific	86,312.84	95,996.84	
Subtotal : None	86,312.84	95,996.84	
Total [S6L3.5C1] Mortgage Acquisition Costs	86,312.84	95,996.84	107,297.16
Group : [S6L5.1C1] Trade Payable			
Subgroup : None			
20000-00-00-00 Accounts Payable-Trade-Non-Specific	(353,662.98)	(234,452.03)	
Subtotal : None	(353,662.98)	(234,452.03)	
Total [S6L5.1C1] Trade Payable	(353,662.98)	(234,452.03)	

Group : [S6L5.2C1] Accrued Expenses			
Subgroup : None			
22020-00-00-00	Accrued Interest-Non-Specific	(3,680.00)	(3,852.00)
22060-00-00-00	Accrued Expenses-Other-Non-Specific	(397,744.60)	(452,214.71)
Subtotal : None		(401,424.60)	(456,066.71)
Total [S6L5.2C1] Accrued Expenses		(401,424.60)	(456,066.71)

Group : [S6L5.4C1] Patient Funds Due			
Subgroup : [S6L5.4C1] Patient Funds Due (Third Party Settlement)			
25004-00-00-01	Medicare Advance Payment	0.00	(31,137.33)
Subtotal [S6L5.4C1B] Patient Funds Due (Third Party Settlement)		0.00	(31,137.33)
Total [S6L5.4C1] Patient Funds Due		0.00	(31,137.33)

Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities			
Subgroup : [S6L5.7C1] Accrued Salaries			
22010-00-00-00	Accrued Salary & Wages-Non-Specific	(106,958.79)	(84,745.47)
22050-00-00-00	Accrued Vacation-Non-Specific	(254,901.21)	(322,737.00)
25004-00-00-00	Deferred Compensation-Non-Specific	0.00	(125,817.23)
Subtotal [S6L5.7C1A] Accrued Salaries		(361,860.00)	(533,299.70)

Subgroup : [S6L5.7C1] Accrued Payroll Taxes Payable			
22000-00-00-00	Accrued Payroll Taxes-Non-Specific	(27,985.81)	(31,562.71)
Subtotal [S6L5.7C1C] Accrued Payroll Taxes Payable		(27,985.81)	(31,562.71)

Subgroup : [S6L5.7C1] Other Payroll Liabilities			
21030-00-00-00	401K Employees-Non-Specific	0.00	(320.00)
21225-00-00-00	Deduction - Life & Disability-Non-Specific	0.00	(1,705.19)
Subtotal [S6L5.7C1D] Other Payroll Liabilities		0.00	(2,025.19)
Total [S6L5.7C1] Accrued Salaries & Payroll Liabilities		(389,845.81)	(566,887.60)

Group : [S6L5.10C1] Other Current Liabilities			
Subgroup : None			
21230-00-00-00	Exchange/Refund-Non-Specific	(86.02)	(4,924.87)
22066	Deferred Revenue	(90,836.39)	(92,398.43)
Subtotal : None		(90,922.41)	(97,323.30)
Total [S6L5.10C1] Other Current Liabilities		(90,922.41)	(97,323.30)

Group : [S6L6.1C1] Mortgage Payable			
Subgroup : None			
26001	Current maturities of LTD (Bond Offset)	171,995.00	164,979.00
26002	Current maturities of LTD	(171,995.00)	(164,979.00)
26002-00-00-00	Lease Payable-Non-Specific	(5,161.90)	(12,515.90)
26003	Current maturities of LTD (Mortgage Offset)	(8,875.00)	(8,875.00)
26005-00-00-00	Bond Payable-Non-Specific	(3,201,250.24)	(3,366,205.75)
Subtotal : None		(3,215,287.14)	(3,387,596.65)
Total [S6L6.1C1] Mortgage Payable		(3,215,287.14)	(3,387,596.65)

172,309.51

Group : [S6L6.2C1] Due to Related Parties, Subsidiaries & Affiliates			
Subgroup : None			
15025-00-00-00	Due T/F Beaumont At Westboro-Non-Specific	1,126.59	(9,304.62)
15045-00-00-00	Due T/F Whit. Place Ntck, LP-Non-Specific	0.00	(20,275.11)
15055-00-00-00	Due T/F Northbrough-Non-Specific	0.00	(2,326.32)
Subtotal : None		1,126.59	(31,906.05)
Total [S6L6.2C1] Due to Related Parties, Subsidiaries & Affiliates		1,126.59	(31,906.05)

Group : [S6L8B.4C1] Owners Equity Balance-Retained Earnings			
Subgroup : None			
11213	Restricted Investments	42,743.00	42,743.00
29010-00-00-00	Prior Year Retained Earning-Non-Specific	(6,183,064.34)	(6,126,500.34)
29010-00-90-00	Prior Year Retained Earning-Property Expenses	35,009.49	35,009.49
29010-10-00-00	Prior Year Retained Earning-SNF-NON-SPECIFIC	63,116.50	111,963.44
29010-10-00-20	Prior Year Retained Earning-SNF-Private	(42,495,193.86)	(39,335,546.01)
29010-10-00-25	Prior Year Retained Earning-SNF-Medicaid	(42,410,116.77)	(39,164,801.35)
29010-10-00-26	Prior Year Retained Earning-SNF-Medicare - Part A	(27,930,336.45)	(25,789,712.01)
29010-10-00-27	Prior Year Retained Earning-SNF-Medicare - Part B	(1,394,280.82)	(1,265,273.92)
29010-10-00-28	Prior Year Retained Earning-SNF-Tufts-SCO	(457,215.57)	(274,964.06)
29010-10-00-29	Prior Year Retained Earning-SNF-Fallon-SCO	(234,204.11)	(14,196.76)
29010-10-00-30	Prior Year Retained Earning-SNF-Fallon - Part A	(32,924.25)	(32,924.08)
29010-10-00-31	Prior Year Retained Earning-SNF-Fallon - Part B	(14,438.38)	(4,903.41)
29010-10-00-32	Prior Year Retained Earning-SNF-Evercare - Part A	(587,206.00)	(587,206.00)
29010-10-00-33	Prior Year Retained Earning-SNF-Evercare- Part B	(123,160.42)	(123,160.42)
29010-10-00-34	Prior Year Retained Earning-SNF-Evercare - SCO	(4,268,720.22)	(4,268,720.22)
29010-10-00-35	Prior Year Retained Earning-SNF-Harvard/Pilgrim - Part A	(161,535.01)	(154,410.01)
29010-10-00-37	Prior Year Retained Earning-SNF-Commercial Ins.	(5,144,517.11)	(4,667,945.08)
29010-10-00-38	Prior Year Retained Earning-SNF-Othr Ins - Part A	3,726.16	3,726.16
29010-10-00-39	Prior Year Retained Earning-SNF-Othr Ins - Part B	(173,428.15)	(159,716.15)
29010-10-40-00	Prior Year Retained Earning-SNF-Admin & General	27,643,069.74	25,428,159.67

29010-10-40-25	Prior Year Retained Earning-SNF-Admin & General Medical	9,328.74	8,357.11
29010-10-44-00	Prior Year Retained Earning-SNF-Reception	862,268.34	791,726.48
29010-10-45-00	Prior Year Retained Earning-SNF-Personnel	11,924.02	11,924.02
29010-10-47-00	Prior Year Retained Earning-SNF-Business Office	1,488,281.54	1,421,161.09
29010-10-48-00	Prior Year Retained Earning-SNF-Marketing	170,104.94	150,381.28
29010-10-50-00	Prior Year Retained Earning-SNF-Maintenance	5,120,871.55	4,783,683.09
29010-10-51-00	Prior Year Retained Earning-SNF-Dietary	12,559,658.54	11,575,370.34
29010-10-52-00	Prior Year Retained Earning-SNF-Laundry	1,719,477.09	1,712,639.33
29010-10-53-00	Prior Year Retained Earning-SNF-Housekeeping	4,698,251.51	4,295,629.23
29010-10-60-00	Prior Year Retained Earning-SNF-Nursing	2,616,334.10	2,422,195.27
29010-10-61-00	Prior Year Retained Earning-SNF-DON	1,450,159.25	1,346,007.12
29010-10-62-00	Prior Year Retained Earning-SNF-Nursing Admin	5,009,004.67	4,570,939.47
29010-10-63-00	Prior Year Retained Earning-SNF-Nursing Admin Aide	797,760.21	797,760.21
29010-10-64-00	Prior Year Retained Earning-SNF-RN	17,617,409.13	16,364,254.42
29010-10-65-00	Prior Year Retained Earning-SNF-LPN	787,934.65	681,429.33
29010-10-66-00	Prior Year Retained Earning-SNF-Aides	19,581,658.86	17,947,423.97
29010-10-67-00	Prior Year Retained Earning-SNF-Quality Assur	376,229.42	272,329.47
29010-10-68-00	Prior Year Retained Earning-SNF-Inservice	359,371.62	271,172.20
29010-10-71-00	Prior Year Retained Earning-SNF-OT-Non Specific	1,750,998.35	1,750,834.12
29010-10-71-20	Prior Year Retained Earning-SNF-OT-Private	16,150.98	13,810.73
29010-10-71-25	Prior Year Retained Earning-SNF-OT-Medicaid	324.41	0.00
29010-10-71-26	Prior Year Retained Earning-SNF-OT-Med - Part A	375,193.58	256,999.03
29010-10-71-27	Prior Year Retained Earning-SNF-OT-Med - Part B	140,047.68	93,075.31
29010-10-71-31	Prior Year Retained Earning-SNF-OT-Fallon Part B	960.26	0.00
29010-10-71-35	Prior Year Retained Earning-SNF-OT-Pilgrim Part A	503.67	0.00
29010-10-71-38	Prior Year Retained Earning-SNF-OT-Other Insur A	86,770.96	57,455.87
29010-10-71-39	Prior Year Retained Earning-SNF OT-Other Part B	18,096.68	11,022.71
29010-10-72-00	Prior Year Retained Earning-SNF-ST-Non Specific	367,750.09	367,750.09
29010-10-72-20	Prior Year Retained Earning-SNF-ST-Private	69.47	0.00
29010-10-72-25	Prior Year Retained Earning-SNF-ST-Medicaid	1,006.02	1,006.02
29010-10-72-26	Prior Year Retained Earning-SNF-ST-Med - Part A	118,330.11	84,819.74
29010-10-72-27	Prior Year Retained Earning-SNF-ST-Med - Part B	31,644.29	22,457.38
29010-10-72-31	Prior Year Retained Earning-SNF-ST-Fallon Part B	624.03	0.00
29010-10-72-35	Prior Year Retained Earning-SNF-ST-Harvard Pilgrim Part A	283.25	0.00
29010-10-72-38	Prior Year Retained Earning-SNF-ST-Other Insur Part A	29,277.48	19,356.52
29010-10-72-39	Prior Year Retained Earning-SNF-ST-Other Insur Part B	5,162.28	3,315.64
29010-10-73-00	Prior Year Retained Earning-SNF-PT-Non Specific	3,589,151.72	3,579,981.77
29010-10-73-20	Prior Year Retained Earning-SNF-PT-Private	16,254.69	14,075.33
29010-10-73-25	Prior Year Retained Earning-SNF-PT-Medicaid	163.68	0.00
29010-10-73-26	Prior Year Retained Earning-SNF-PT-Med - Part A	419,149.55	289,541.09
29010-10-73-27	Prior Year Retained Earning-SNF-PT-Med - Part B	147,457.03	93,603.72
29010-10-73-31	Prior Year Retained Earning-SNF-PT-Fallon B	2,068.45	0.00
29010-10-73-35	Prior Year Retained Earning-SNF-PT-Pilgrim Part A	430.54	0.00
29010-10-73-38	Prior Year Retained Earning-SNF-PT-Other Insur Part A	95,551.33	65,537.13
29010-10-73-39	Prior Year Retained Earning-SNF-PT-Other Part B	24,641.47	16,658.02
29010-10-74-00	Prior Year Retained Earning-SNF-Oth Ancillar-Non Specific	184,882.22	184,882.22
29010-10-74-26	Prior Year Retained Earning-SNF-Oth Ancillar-Med - Part A	1,962,356.87	1,802,410.39
29010-10-74-27	Prior Year Retained Earning-SNF-Oth Ancillar-Med - Part B	1,336.10	1,336.10
29010-10-74-30	Prior Year Retained Earning-SNF-Oth Ancillar-Fallon Part A	912.56	600.16
29010-10-74-32	Prior Year Retained Earning-SNF-Oth Ancill-Evercare - A	44,290.46	44,290.46
29010-10-74-35	Prior Year Retained Earning-SNF-Oth Ancill-Pilgrim	429.35	125.67
29010-10-74-38	Prior Year Retained Earning-SNF-Oth Ancillar-Other Insur A	496,048.67	461,191.56
29010-10-74-39	Prior Year Retained Earning-SNF-Oth Ancillar-Other Insur B	140.00	140.00
29010-10-80-00	Prior Year Retained Earning-SNF-Admissions	828,680.97	753,530.06
29010-10-81-00	Prior Year Retained Earning-SNF-Social Services	1,208,157.72	1,113,418.15
29010-10-82-00	Prior Year Retained Earning-SNF-Recreation	2,309,714.64	2,127,764.65
29010-10-89-00	Prior Year Retained Earning-SNF-Consultant	798,103.14	745,151.90
29010-10-90-00	Prior Year Retained Earning-SNF-Property Exp	12,838,386.90	12,045,087.90
29010-10-91-00	Prior Year Retained Earning-SNF-Covid	(1,555,760.37)	190,906.64
29010-12-90-00	Prior Year Retained Earning-Indep Living-Property Exp	188.71	188.71
29010-13-00-00	Prior Year Retained Earning-Level IV-Non Specific	(45,852.00)	(45,852.00)
29010-13-00-20	Prior Year Retained Earning-Level IV-Private	(9,665,279.49)	(9,002,028.49)
29010-13-00-25	Prior Year Retained Earning-Level IV-Medicaid	(427,120.05)	(143,617.95)
29010-13-54-00	Prior Year Retained Earning-Level IV-Health Services	4,545,918.87	4,262,038.70
29010-13-90-00	Prior Year Retained Earning-Level IV-Property Exp	1,257,831.41	1,183,976.83
29110-00-00-00	Temporarily Restricted Net Assets	(20.00)	(56,584.00)
29210-00-00-00	Permanently Restricted Net Assets	(42,743.00)	(42,743.00)
39311	Temp Restricted Realized Gain	(868.00)	(2,202.00)
39312	Temp Restricted Investment Incom	(390.00)	(466.00)
39317	Temp Restricted Unreal Gain	7,408.00	(5,152.00)
39350	Contributions	(25,000.00)	0.00
Subtotal : None		(6,626,832.66)	(4,564,299.75)
Total [S6L8B.4C1]	Owners Equity Balance-Retained Earnings	(6,626,832.66)	(4,564,299.75)
Group : [S2L1.1C1]	Private Pay		
Subgroup : None			
30000-10-00-20	Room & Board SNF-SNF-Private	(2,863,170.50)	(3,142,095.00)
Subtotal : None		(2,863,170.50)	(3,142,095.00)
Total [S2L1.1C1]	Private Pay	(2,863,170.50)	(3,142,095.00)

Group : [S2L1.2C1]	Commerical Managed Care		
Subgroup : None			
30000-10-00-34	Room & Board SNF-SNF-Evercare - SCO	(6,412.00)	0.00
Subtotal : None		(6,412.00)	0.00
Total [S2L1.2C1]	Commerical Managed Care	(6,412.00)	0.00
Group : [S2L1.4C1]	Medicare-Fee-For-Service		
Subgroup : None			
30000-10-00-26	Room & Board SNF-SNF-Medicare - Part A	(2,003,993.47)	(2,139,651.76)
Subtotal : None		(2,003,993.47)	(2,139,651.76)
Total [S2L1.4C1]	Medicare-Fee-For-Service	(2,003,993.47)	(2,139,651.76)
Group : [S2L1.5C1]	Medicare Managed Care (Part C)		
Subgroup : None			
30000-10-00-37	Room & Board SNF-SNF-Commercial Ins.	(316,144.96)	(476,985.88)
Subtotal : None		(316,144.96)	(476,985.88)
Total [S2L1.5C1]	Medicare Managed Care (Part C)	(316,144.96)	(476,985.88)
Group : [S2L1.6C1]	MassHealth Fee-for-Service		
Subgroup : None			
30000-10-00-25	Room & Board SNF-SNF-Medicaid	(2,609,396.63)	(3,201,410.97)
Subtotal : None		(2,609,396.63)	(3,201,410.97)
Total [S2L1.6C1]	MassHealth Fee-for-Service	(2,609,396.63)	(3,201,410.97)
Group : [S2L1.7C1]	MassHealth Managed Care		
Subgroup : None			
30000-10-00-28	Room & Board SNF-SNF-Tufts-SCO	(151,582.32)	(182,251.51)
Subtotal : None		(151,582.32)	(182,251.51)
Total [S2L1.7C1]	MassHealth Managed Care	(151,582.32)	(182,251.51)
Group : [S2L1.8C1]	Senior Care Options		
Subgroup : None			
30000-10-00-29	Room & Board SNF-SNF-Fallon-SCO	(304,988.62)	(220,007.35)
30000-10-00-30	Room & Board SNF-SNF-Fallon - Part A	(6,479.33)	(0.17)
30000-10-00-35	Room & Board SNF-SNF-Harvard/Pilgrim - Part A	3,800.00	(7,125.00)
Subtotal : None		(307,667.95)	(227,132.52)
Total [S2L1.8C1]	Senior Care Options	(307,667.95)	(227,132.52)
Group : [S2L1.12C1]	Medicaid Patient Paid Amount		
Subgroup : None			
H400032001	Medicaid Resource Revenue	(826,969.00)	0.00
Subtotal : None		(826,969.00)	0.00
Total [S2L1.12C1]	Medicaid Patient Paid Amount	(826,969.00)	0.00
Group : [S2L1.1C2]	Ancillary-Private Pay		
Subgroup : None			
35000-10-00-20	PT Revenue-SNF-Private	295.42	(2,536.34)
36000-10-00-20	OT Revenue-SNF-Private	(437.68)	(2,251.96)
37000-10-00-20	ST Revenue-SNF-Private	(209.55)	(209.55)
Subtotal : None		(351.81)	(4,997.85)
Total [S2L1.1C2]	Ancillary-Private Pay	(351.81)	(4,997.85)
Group : [S2L1.4C2]	Ancillary-Medicare Fee-for-Service		
Subgroup : None			
31000-10-00-26	Pharmacy Income-SNF-Medicare - Part A	(247,897.11)	(337,259.06)
31090-10-00-26	Pharmacy Contract Adj-SNF-Medicare - Part A	247,897.11	337,259.06
32000-10-00-26	IV Revenue-SNF-Medicare - Part A	(13,099.02)	(15,280.09)
32090-10-00-26	IV Contract Adjustments-SNF-Medicare - Part A	13,099.02	15,280.09
34000-10-00-26	Lab Revenue-SNF-Medicare - Part A	(45,438.55)	(42,396.26)
34090-10-00-26	Lab Revenue - Contract Adj-SNF-Medicare - Part A	45,438.55	42,396.26
34500-10-00-26	Routine Med Equip.-SNF-Medicare - Part A	(597.09)	(4,835.49)
34590-10-00-26	Routine Medical Contra-SNF-Medicare - Part A	597.09	4,835.49
34600-10-00-26	Ambulance-SNF-Medicare - Part A	(31,237.19)	(96,707.47)
34690-10-00-26	Ambulance - Contractual adj-SNF-Medicare - Part A	31,237.19	96,707.47
34700-10-00-26	Misc Other Ancillaries-SNF-Medicare - Part A	(50,803.91)	(50,507.73)
34700-10-00-27	Misc Other Ancillaries-SNF-Medicare - Part B	(926.80)	0.00
34790-10-00-26	Misc. Ancil. Contractual-SNF-Medicare - Part A	50,803.91	50,507.73
35000-10-00-26	PT Revenue-SNF-Medicare - Part A	(629,440.00)	(695,480.00)
35000-10-00-27	PT Revenue-SNF-Medicare - Part B	(348,381.12)	(225,218.42)
35090-10-00-26	PT Rev-Contr Adj-SNF-Medicare - Part A	629,440.00	695,480.00
35090-10-00-27	PT Rev-Contr Adj-SNF-Medicare - Part B	266,222.75	162,867.32
36000-10-00-26	OT Revenue-SNF-Medicare - Part A	(621,480.00)	(669,120.00)
36000-10-00-27	OT Revenue-SNF-Medicare - Part B	(204,599.80)	(174,360.00)
36090-10-00-26	OT Revenue - Contr Adj-SNF-Medicare - Part A	621,480.00	669,120.00
36090-10-00-27	OT Revenue - Contr Adj-SNF-Medicare - Part B	146,798.46	120,273.87
37000-10-00-26	ST Revenue-SNF-Medicare - Part A	(235,774.00)	(224,920.00)
37000-10-00-27	ST Revenue-SNF-Medicare - Part B	(86,586.78)	(25,840.00)

37090-10-00-26	ST Revenue - Contract Adj-SNF-Medicare - Part A	235,780.00	224,920.00
37090-10-00-27	ST Revenue - Contract Adj-SNF-Medicare - Part B	47,313.23	13,270.33
Subtotal : None		(180,154.06)	(129,006.90)
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(180,154.06)	(129,006.90)

Group : [S2L1.5C2] Ancillary-Medicare Managed Care (Part C)
Subgroup : None

31000-10-00-38	Pharmacy Income-SNF-Othr Ins - Part A	(43,300.64)	(86,908.41)
31090-10-00-38	Pharmacy Contract Adj-SNF-Othr Ins - Part A	43,300.64	86,908.41
32000-10-00-38	IV Revenue-SNF-Othr Ins - Part A	(2,310.00)	(6,352.50)
32090-10-00-38	IV Contract Adjustments-SNF-Othr Ins - Part A	2,310.00	6,352.50
34000-10-00-38	Lab Revenue-SNF-Othr Ins - Part A	(8,533.89)	(14,080.49)
34090-10-00-38	Lab Revenue - Contract Adj-SNF-Othr Ins - Part A	8,533.89	14,080.49
34700-10-00-38	Misc Other Ancillaries-SNF-Othr Ins - Part A	(9,576.73)	(14,073.90)
34790-10-00-38	Misc. Ancil. Contractual-SNF-Othr Ins - Part A	9,576.73	14,073.90
35000-10-00-38	PT Revenue-SNF-Othr Ins - Part A	(147,200.00)	(224,760.00)
35000-10-00-39	PT Revenue-SNF-Othr Ins - Part B	(16,720.65)	(4,189.79)
35090-10-00-38	PT Rev-Contr Adj-SNF-Othr Ins - Part A	147,200.00	224,760.00
35090-10-00-39	PT Rev-Contr Adj-SNF-Othr Ins - Part B	7,765.49	0.00
36000-10-00-38	OT Revenue-SNF-Othr Ins - Part A	(137,360.00)	(211,320.00)
36000-10-00-39	OT Revenue-SNF-Othr Ins - Part B	(11,806.71)	(7,244.14)
36090-10-00-38	OT Revenue - Contr Adj-SNF-Othr Ins - Part A	137,360.00	211,320.00
36090-10-00-39	OT Revenue - Contr Adj-SNF-Othr Ins - Part B	519.65	297.18
37000-10-00-38	ST Revenue-SNF-Othr Ins - Part A	(50,180.00)	(57,680.00)
37000-10-00-39	ST Revenue-SNF-Othr Ins - Part B	(16,251.15)	(4,257.00)
37090-10-00-38	ST Revenue - Contract Adj-SNF-Othr Ins - Part A	50,180.00	57,680.00
37090-10-00-39	ST Revenue - Contract Adj-SNF-Othr Ins - Part B	6,050.78	1,681.75
Subtotal : None		(30,442.59)	(13,712.00)
Total [S2L1.5C2]	Ancillary-Medicare Managed Care (Part C)	(30,442.59)	(13,712.00)

Group : [S2L1.8C2] Ancillary-Senior Care Options
Subgroup : None

31000-10-00-30	Pharmacy Income-SNF-Fallon - Part A	(1,151.07)	0.00
31000-10-00-35	Pharmacy Income-SNF-Harvard/Pilgrim - Part A	0.00	(866.51)
31090-10-00-30	Pharmacy Contract Adj-SNF-Fallon - Part A	1,151.07	0.00
31090-10-00-35	Pharmacy Contract Adj-SNF-Harvard/Pilgrim - Part A	0.00	866.51
34000-10-00-30	Lab Revenue-SNF-Fallon - Part A	(125.52)	0.00
34000-10-00-35	Lab Revenue-SNF-Harvard/Pilgrim - Part A	0.00	(196.35)
34090-10-00-30	Lab Revenue - Contract Adj-SNF-Fallon - Part A	125.52	0.00
34090-10-00-35	Lab Revenue - Contract Adj-SNF-Harvard/Pilgrim - Part A	0.00	196.35
35000-10-00-30	PT Revenue-SNF-Fallon - Part A	(2,080.00)	0.00
35000-10-00-31	PT Revenue-SNF-Fallon - Part B	(43,596.52)	(21,400.00)
35000-10-00-35	PT Revenue-SNF-Harvard/Pilgrim - Part A	0.00	(2,800.00)
35090-10-00-30	PT Rev-Contr Adj-SNF-Fallon - Part A	2,080.00	0.00
35090-10-00-31	PT Rev-Contr Adj-SNF-Fallon - Part B	31,113.80	14,959.07
35090-10-00-35	PT Rev-Contr Adj-SNF-Harvard/Pilgrim - Part A	0.00	2,800.00
36000-10-00-30	OT Revenue-SNF-Fallon - Part A	(760.00)	0.00
36000-10-00-31	OT Revenue-SNF-Fallon - Part B	(22,840.02)	(6,640.00)
36000-10-00-35	OT Revenue-SNF-Harvard/Pilgrim - Part A	0.00	(3,640.00)
36090-10-00-30	OT Revenue - Contr Adj-SNF-Fallon - Part A	760.00	0.00
36090-10-00-31	OT Revenue - Contr Adj-SNF-Fallon - Part B	16,222.49	4,354.12
36090-10-00-35	OT Revenue - Contr Adj-SNF-Harvard/Pilgrim - Part A	0.00	3,640.00
37000-10-00-30	ST Revenue-SNF-Fallon - Part A	(1,300.00)	0.00
37000-10-00-31	ST Revenue-SNF-Fallon - Part B	(9,440.00)	(2,160.00)
37000-10-00-35	ST Revenue-SNF-Harvard/Pilgrim - Part A	0.00	(960.00)
37090-10-00-30	ST Revenue - Contract Adj-SNF-Fallon - Part A	1,300.00	0.00
37090-10-00-31	ST Revenue - Contract Adj-SNF-Fallon - Part B	4,337.76	1,351.84
37090-10-00-35	ST Revenue - Contract Adj-SNF-Harvard/Pilgrim - Part A	0.00	960.00
Subtotal : None		(24,202.49)	(9,534.97)
Total [S2L1.8C2]	Ancillary-Senior Care Options	(24,202.49)	(9,534.97)

Group : [S2L3.2C1] Endowment & Other Non Recoverable Revenue

Subgroup : None			
30000-10-11-25	State Grant Relief Revenue	(487,652.95)	(309,179.64)
30000-10-11-26	Federal Grant Relief Funds	(125,817.23)	(484,249.07)
30000-10-11-27	PPP Loan Forgiveness	0.00	(1,309,517.50)
39301	Temp Restricted Inv. Income Offset	390.00	466.00
39310	Temp Restricted Realized offset	868.00	2,202.00
39310-10-00-00	Realized gain / (loss)-SNF-NON-SPECIFIC	(71,380.86)	(137,709.02)
39315	Investment Income	(53,768.00)	(52,271.00)
39315-10-00-00	Unrealized Inv. Gain/Loss-SNF-NON-SPECIFIC	606,958.01	(311,224.15)
39316	Temp Restricted Unreal Gain offset	(7,408.00)	5,152.00
Subtotal : None		(137,811.03)	(2,596,330.38)
Total [S2L3.2C1]	Endowment & Other Non Recoverable Revenue	(137,811.03)	(2,596,330.38)

Group : [S2L3.6C1] Prior Year Retroactive Revenue

Subgroup : None			
39900-10-00-00	Prior Period Adjustment	0.00	(57,018.28)
Subtotal : None		0.00	(57,018.28)

Total [S2L3.6C1]	Prior Year Retroactive Revenue	0.00	(57,018.28)
Group : [S2L3.7C1]	Interest Income		
Subgroup : None			
39300	Interest Income Offset	53,768.00	52,271.00
39300-10-00-00	Interest Income-SNF-NON-SPECIFIC	(56,451.98)	(54,750.83)
O900000002	Interest Income - Contra	698.00	0.00
Subtotal : None		(1,985.98)	(2,479.83)
Total [S2L3.7C1]	Interest Income	(1,985.98)	(2,479.83)
Group : [S2L3.9C1]	Administrative & General Recoverable Income		
Subgroup : None			
39350-10-00-00	Income - Misc. & Other-SNF-NON-SPECIFIC	(15,120.86)	(12,361.31)
39360-10-00-00	Income - Interest Residents-SNF-NON-SPECIFIC	0.15	0.00
39381-00-00-00	Income - Exchange/Refund-Non-Specific	(13.18)	0.00
Subtotal : None		(15,133.89)	(12,361.31)
Total [S2L3.9C1]	Administrative & General Recoverable Income	(15,133.89)	(12,361.31)
Group : [SOBREL2.7C]	Residential Care Revenue		
Subgroup : None			
30300-13-00-20	R&B - RH-Level IV-Private	(469,449.00)	(663,251.00)
30300-13-00-25	R&B - RH-Level IV-Medicaid	0.19	(283,502.10)
O900000001	Private Revenue - Contra	469,450.00	0.00
Subtotal : None		1.19	(946,753.10)
Total [SOBREL2.7C1]	Residential Care Revenue	1.19	(946,753.10)
Group : [SOBREL2.8C]	Other Revenue		
Subgroup : None			
39360-00-00-00	Income - Interest Residents-Non-Specific	(0.04)	0.00
Subtotal : None		(0.04)	0.00
Total [SOBREL2.8C1]	Other Revenue	(0.04)	0.00
Group : [S3L1.1C1]	Director of Nurses Salary		
Subgroup : None			
40000-10-61-00	Salaries-SNF-DON	118,815.36	94,452.97
40004-10-61-00	Vacation/Personal-SNF-DON	4,624.51	9,180.41
40004-10-62-00	Vacation/Personal-SNF-Nursing Admin	27,586.83	35,106.55
40010-10-61-00	Salary Accrual-SNF-DON	243.95	518.75
Subtotal : None		151,270.65	139,258.68
Total [S3L1.1C1]	Director of Nurses Salary	151,270.65	139,258.68
Group : [S3L1.7C1]	Registered Nurses Salaries		
Subgroup : None			
40000-10-62-00	Salaries-SNF-Nursing Admin	232,111.29	401,470.71
40000-10-64-00	Salaries-SNF-RN	353,425.82	337,661.07
40004-10-64-00	Vacation/Personal-SNF-RN	80,344.35	77,383.64
40010-10-62-00	Salary Accrual-SNF-Nursing Admin	1,042.71	1,487.94
40010-10-64-00	Salary Accrual-SNF-RN	8,499.04	5,229.68
Subtotal : None		675,423.21	823,233.04
Total [S3L1.7C1]	Registered Nurses Salaries	675,423.21	823,233.04
Group : [S3L1.11C1]	Registered Nurses Purchased Service Tempory Agency Staff		
Subgroup : None			
60100-10-64-00	Purchased Services-SNF-RN	143,208.20	81,823.67
Subtotal : None		143,208.20	81,823.67
Total [S3L1.11C1]	Registered Nurses Purchased Service Tempory Agency	143,208.20	81,823.67
Group : [S3L1.12C1]	Licensed Practical Nurses Salary		
Subgroup : None			
40000.65	Salary-LPN	796,679.00	751,056.65
Subtotal : None		796,679.00	751,056.65
Total [S3L1.12C1]	Licensed Practical Nurses Salary	796,679.00	751,056.65
Group : [S3L1.16C1]	Licensed Practical Nurses Purchased Service Tempory Agency Staff		
Subgroup : None			
60100-10-65-00	Purchased Services-SNF-LPN	419,198.21	106,505.32
Subtotal : None		419,198.21	106,505.32
Total [S3L1.16C1]	Licensed Practical Nurses Purchased Service Tempory	419,198.21	106,505.32
Group : [S3L1.17C1]	Certified Nurses Aides Salaries		
Subgroup : None			
40000-10-66-00	Salaries-SNF-Aides	1,275,426.53	1,111,053.39
40000-13-54-00	Salaries-Level IV-Health Services	275,819.86	262,939.82
40004-10-66-00	Vacation/Personal-SNF-Aides	63,637.96	80,742.05
40004-13-54-00	Vacation/Personal-Level IV-Health Services	14,386.29	19,821.04
40010-10-66-00	Salary Accrual-SNF-Aides	6,489.38	2,523.46
40010-13-54-00	Salary Accrual-Level IV-Health Services	1,181.13	1,119.31
O900000041	Salaries - CNA - Contra	(291,387.00)	0.00

419026 172.21

Subtotal : None		1,345,554.15	1,478,199.07
Total [S3L1.17C1]	Certified Nurses Aides Salaries	1,345,554.15	1,478,199.07

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

Subgroup : None			
60100-10-66-00	Purchased Services-SNF-Aides	580,779.87	439,915.99
Subtotal : None		580,779.87	439,915.99
Total [S3L1.21C1]	Certified Nurses Aides Purchased Service Tempory Age	580,779.87	439,915.99

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

Subgroup : None			
45050-10-60-00	Education-SNF-Nursing	7,308.08	4,222.80
Subtotal : None		7,308.08	4,222.80
Total [S3L1.23C1]	Nursing Education & Training	7,308.08	4,222.80

Group : [S3L2.7C1] Clerical Staff Salaries

Subgroup : None			
40000-10-44-00	Salaries-SNF-Reception	74,140.52	62,764.26
40000-10-47-00	Salaries-SNF-Business Office	69,412.87	63,432.86
40004-10-44-00	Vacation/Personal-SNF-Reception	(7,379.35)	6,918.03
40004-10-45-00	Vacation/Personal-SNF-Personnel	333.00	0.00
40004-10-47-00	Vacation/Personal-SNF-Business Office	3,324.34	3,553.80
40010-10-44-00	Salary Accrual-SNF-Reception	1,249.51	859.57
40010-10-47-00	Salary Accrual-SNF-Business Office	139.43	133.79
O900000078	Salaries - Clerical Contra	(27,093.00)	0.00
Subtotal : None		114,127.32	137,662.31
Total [S3L2.7C1]	Clerical Staff Salaries	114,127.32	137,662.31

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

Subgroup : None			
50000-10-40-00	Data Processing-SNF-Admin & General	102,113.45	89,468.73
50002-10-40-00	Data - Payroll Processing-SNF-Admin & General	22,119.45	12,601.28
50003-10-40-00	Data - Software-SNF-Admin & General	0.00	646.76
O900000003	Central Office - Contra	(26,252.00)	0.00
Subtotal : None		97,980.90	102,716.77
Total [S3L2.11C1]	Electronic Data Processing, Payroll & Bookkeeping Ser	97,980.90	102,716.77

Group : [S3L2.12C1] Office Supplies

Subgroup : None			
50001-10-40-00	Data - Hosting and Support-SNF-Admin & General	11,281.43	4,664.46
50005-10-40-00	Office Supp/Postage-SNF-Admin & General	31,021.40	20,035.32
50200-10-40-00	Bank Service Charge-SNF-Admin & General	10,238.25	10,801.24
50210-00-40-00	BANK & LATE FEES	21,750.00	23,145.00
50250-10-40-00	Admin Exp - Miscellaneous-SNF-Admin & General	12,597.75	53,032.44
O900000006	Office Supplies - Contra	(8,939.00)	0.00
Subtotal : None		77,949.83	111,678.46
Total [S3L2.12C1]	Office Supplies	77,949.83	111,678.46

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

Subgroup : None			
61070-10-40-00	Telephone Expense-SNF-Admin & General	93,862.00	72,894.31
61080-10-90-00	Utilities Data, Cable Internet-SNF-Property Exp	8,281.04	12,441.85
O900000007	Telephone - Contra	(18,050.00)	0.00
Subtotal : None		84,093.04	85,336.16
Total [S3L2.13C1]	Telecommunications (e.g. Internet & Phone)	84,093.04	85,336.16

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

Subgroup : None			
50020-10-40-00	Travel Expense-SNF-Admin & General	0.00	182.07
50025-10-40-00	Conventions & Seminars-SNF-Admin & General	699.00	412.53
Subtotal : None		699.00	594.60
Total [S3L2.15C1]	Travel, Conventions & Meetings	699.00	594.60

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

Subgroup : None			
50265-10-40-00	Advertising Help Wanted-SNF-Admin & General	11,525.05	6,507.37
Subtotal : None		11,525.05	6,507.37
Total [S3L2.16C1]	Advertising: Help Wanted	11,525.05	6,507.37

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

Subgroup : None			
50230-10-40-00	License & Dues-SNF-Admin & General	13,041.02	15,033.03
O900000009	License - Dues - Contra	(2,508.00)	0.00
Subtotal : None		10,533.02	15,033.03
Total [S3L2.17C1]	Licenses & Dues: Patient Care Related Portion	10,533.02	15,033.03

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

Subgroup : [S3L2.18CAdministration Education / Training

45050-10-40-00	Education-SNF-Admin & General	731.97	1,713.75
Subtotal [S3L2.18C1A Administration Education / Training]		731.97	1,713.75
Total [S3L2.18C1]	Continuing Professional Education / Training & Develop	731.97	1,713.75
Group : [S3L2.19C1] Accounting Services (not related to Appeals)			
Subgroup : None			
50110-10-40-00	Acctg & Audit-SNF-Admin & General	101,764.48	74,657.91
0900000012	Accounting - Contra	(19,569.00)	0.00
Subtotal : None		82,195.48	74,657.91
Total [S3L2.19C1]	Accounting Services (not related to Appeals)	82,195.48	74,657.91
Group : [S3L2.20C1] Insurance: Malpractice & General Liability			
Subgroup : None			
50615	Insurance - Property (Offset)	(50,293.00)	(37,856.00)
50615-10-40-00	Insurance-General-SNF-Admin & General	113,011.50	97,102.00
0900000018	Insurance Liab. - Contra	(21,669.00)	0.00
Subtotal : None		41,049.50	59,246.00
Total [S3L2.20C1]	Insurance: Malpractice & General Liability	41,049.50	59,246.00
Group : [S3L2.22C1] Other A & G Expenses			
Subgroup : None			
50130-10-40-00	Other Profess Serv-SNF-Admin & General	0.00	200.00
50240-10-40-00	Donations-SNF-Admin & General	547.95	0.00
50251-10-40-00	Resident Exp - Miscellaneous-SNF-Admin & General	28.45	0.00
Subtotal : None		576.40	200.00
Total [S3L2.22C1]	Other A & G Expenses	576.40	200.00
Group : [S3L2B.1C1] Advertising Marketing			
Subgroup : None			
50000-10-48-00	Data Processing-SNF-Marketing	1,000.51	10,261.40
64000-10-48-00	Advertising-SNF-Marketing	7,540.36	2,565.36
64005-10-48-00	Collateral-SNF-Marketing	920.01	425.06
64010-10-48-00	Direct Mail-SNF-Marketing	5,224.63	0.00
64020-10-48-00	Special Events/Publicity-SNF-Marketing	17,240.07	2,742.92
64025-10-48-00	Digital Marketing-SNF-Marketing	1,659.00	3,728.92
0900000008	Advertising - Promo. - Contra	(5,261.00)	0.00
Subtotal : None		28,323.58	19,723.66
Total [S3L2B.1C1]	Advertising Marketing	28,323.58	19,723.66
Group : [S3L2B.6C1] Legal: Other			
Subgroup : None			
50120-10-40-00	Legal-SNF-Admin & General	33,098.94	54,219.91
0900000013	Legal - Contra	(6,365.00)	0.00
Subtotal : None		26,733.94	54,219.91
Total [S3L2B.6C1]	Legal: Other	26,733.94	54,219.91
Group : [S3L2B.8C1] Management Company Fees			
Subgroup : None			
50700-10-40-00	Management Fees - CCM-SNF-Admin & General	510,135.00	509,009.00
0900000005	Management Fee - Contra	(98,099.00)	0.00
Subtotal : None		412,036.00	509,009.00
Total [S3L2B.8C1]	Management Company Fees	412,036.00	509,009.00
Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest			
Subgroup : None			
50210-10-40-00	Late Charges-SNF-Admin & General	665.62	1,517.63
Subtotal : None		665.62	1,517.63
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including Interest	665.62	1,517.63
Group : [S3L2B.14C1] Bad Debt Expenses			
Subgroup : None			
50270-10-40-00	Bad Accounts/Debts-SNF-Admin & General	306,215.82	205,405.12
50270-10-40-25	Bad Accounts/Debts-SNF-Admin & General Medicaid	10,064.18	971.63
Subtotal : None		316,280.00	206,376.75
Total [S3L2B.14C1]	Bad Debt Expenses	316,280.00	206,376.75
Group : [S3L2B.15C1] User Fee Assessment			
Subgroup : None			
30100-10-00-00	User Fee-SNF-NON-SPECIFIC	479,025.19	467,198.37
Subtotal : None		479,025.19	467,198.37
Total [S3L2B.15C1]	User Fee Assessment	479,025.19	467,198.37
Group : [S3L3.1C1] Staff Development Coordinator Salaries			
Subgroup : None			
40000-10-68-00	Salaries-SNF-Inservice	78,788.55	80,988.87
40004-10-68-00	Vacation/Personal-SNF-Inservice	6,626.49	6,724.65
40010-10-68-00	Salary Accrual-SNF-Inservice	75.70	460.90

Subtotal : None		85,490.74	88,174.42
Total [S3L3.1C1]	Staff Development Coordinator Salaries	85,490.74	88,174.42
Group : [S3L3.5C1]	Plant Operations: Salaires		
Subgroup : None			
40000-10-50-00	Salaries-SNF-Maintenance	137,001.47	133,403.49
40004-10-50-00	Vacation/Personal-SNF-Maintenance	11,523.14	13,574.85
40010-10-50-00	Salary Accrual-SNF-Maintenance	(171.28)	608.87
O900000026	Salaries - Plant - Contra	(51,256.00)	0.00
Subtotal : None		97,097.33	147,587.21
Total [S3L3.5C1]	Plant Operations: Salaires	97,097.33	147,587.21
Group : [S3L3.8C1]	Plant Operations: Purchased Service		
Subgroup : None			
60040-10-50-00	Contracted Services - Bldg-SNF-Maintenance	76,020.28	99,490.33
60100-10-50-00	Purchased Services-SNF-Maintenance	907.05	1,340.95
60110-10-50-00	Purchase Services-Grounds-SNF-Maintenance	10,977.75	1,336.42
60120-10-50-00	Purchased Services-Building-SNF-Maintenance	966.00	1,394.57
61020-10-50-00	Snow Removal-SNF-Maintenance	24,912.00	16,612.00
O900000027	Plant Pur. Serv. - Contra	(39,312.00)	0.00
Subtotal : None		74,471.08	120,174.27
Total [S3L3.8C1]	Plant Operations: Purchased Service	74,471.08	120,174.27
Group : [S3L3.9C1]	Plant Operations: Supplies & Expenses		
Subgroup : None			
60200-10-50-00	Supplies & Expenses-SNF-Maintenance	18,450.39	18,845.22
61030-10-50-00	Repairs-SNF-Maintenance	21,304.87	34,930.52
61040-10-50-00	Repairs/Equipment-SNF-Maintenance	42,318.55	15,651.24
O900000028	Plant Supplies - Contra	(6,374.00)	0.00
O900000077	Plant Repairs Contra	(21,982.00)	0.00
Subtotal : None		53,717.81	69,426.98
Total [S3L3.9C1]	Plant Operations: Supplies & Expenses	53,717.81	69,426.98
Group : [S3L3.10C1]	Plant Operatins: Utilities		
Subgroup : None			
61090-10-90-00	Utilities-Electricity-SNF-Property Exp	126,288.33	118,546.69
61100-10-90-00	Utilities-Gas-SNF-Property Exp	78,908.83	61,681.78
61120-10-90-00	Water & Sewer-SNF-Property Exp	170,012.61	161,913.77
O900000029	Utilities	(132,496.00)	0.00
Subtotal : None		242,713.77	342,142.24
Total [S3L3.10C1]	Plant Operatins: Utilities	242,713.77	342,142.24
Group : [S3L3.16C1]	Dietician: Purchased Service		
Subgroup : None			
60000-10-51-00	Consulting Expense-SNF-Dietary	0.00	26,150.00
60100-10-51-00	Purchased Services-SNF-Dietary	1,683.84	1,352.80
O900000032	Dietary Pur. Serv. - Contra	(324.00)	0.00
Subtotal : None		1,359.84	27,502.80
Total [S3L3.16C1]	Dietician: Purchased Service	1,359.84	27,502.80
Group : [S3L3.18C1]	Dietary: Salaries		
Subgroup : None			
40000-10-51-00	Salaries-SNF-Dietary	619,313.54	549,321.61
40004-10-51-00	Vacation/Personal-SNF-Dietary	35,024.52	45,755.01
40010-10-51-00	Salary Accrual-SNF-Dietary	1,908.52	4,381.21
40014-10-51-00	Training Salary-SNF-Dietary	0.00	1,071.00
O900000030	Salaries - Dietary - Contra	(126,196.00)	0.00
Subtotal : None		530,050.58	600,528.83
Total [S3L3.18C1]	Dietary: Salaries	530,050.58	600,528.83
Group : [S3L3.21C1]	Dietary: Food		
Subgroup : None			
60300-10-51-00	Food-SNF-Dietary	317,068.86	316,301.27
O900000031	Food - Contra	(60,972.00)	0.00
Subtotal : None		256,096.86	316,301.27
Total [S3L3.21C1]	Dietary: Food	256,096.86	316,301.27
Group : [S3L3.23C1]	Dietary: Supplies & Expenses		
Subgroup : None			
60200-10-51-00	Supplies & Expenses-SNF-Dietary	41,806.99	39,955.30
O900000034	Dietary Supplies - Contra	(8,039.00)	0.00
Subtotal : None		33,767.99	39,955.30
Total [S3L3.23C1]	Dietary: Supplies & Expenses	33,767.99	39,955.30
Group : [S3L3.27C1]	Housekeeping / Laundry: Purchased Service		
Subgroup : [S3L3.27C	Housekeeping Purchased Service		
60100-10-53-00	Purchased Services-SNF-Housekeeping	364,821.36	361,307.03
O900000080	Housekeeping P/S Contra	(126,046.00)	0.00

Subtotal [S3L3.27C1A Housekeeping Purchased Service		238,775.36	361,307.03
Total [S3L3.27C1]	Housekeeping / Laundry: Purchased Service	238,775.36	361,307.03
Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense			
Subgroup : [S3L3.28C Housekeeping Supplies & Expenses			
60200-10-53-00	Supplies & Expenses-SNF-Housekeeping	38,906.27	41,315.25
O900000040	Housekg. Supplies - Contra	(13,442.00)	0.00
Subtotal [S3L3.28C1A Housekeeping Supplies & Expenses		25,464.27	41,315.25
Subgroup : [S3L3.28C Laundry Supplies & Expense			
60200-10-52-00	Supplies & Expenses-SNF-Laundry	8,984.23	2,962.36
O900000037	Laundry - Supplies & Exp. - Cont	(1,728.00)	0.00
Subtotal [S3L3.28C1B Laundry Supplies & Expense		7,256.23	2,962.36
Total [S3L3.28C1]	Housekeeping / Laundry: Supplies & Expense	32,720.50	44,277.61
Group : [S3L3.29C1] Housekeepong / Laundry: Linen & Bedding			
Subgroup : None			
60400-10-52-00	Linens & Bedding-SNF-Laundry	6,157.10	3,875.40
O900000038	Linen & Bedding - Contra	(1,184.00)	0.00
Subtotal : None		4,973.10	3,875.40
Total [S3L3.29C1]	Housekeepong / Laundry: Linen & Bedding	4,973.10	3,875.40
Group : [S3L3.31C1] Quality Assurance (QA) Professional: Salaires			
Subgroup : None			
40000-10-67-00	Salaries-SNF-Quality Assur	134,735.52	97,692.55
40004-10-67-00	Vacation/Personal-SNF-Quality Assur	5,191.12	5,663.24
40010-10-67-00	Salary Accrual-SNF-Quality Assur	1,184.51	544.16
Subtotal : None		141,111.15	103,899.95
Total [S3L3.31C1]	Quality Assurance (QA) Professional: Salaires	141,111.15	103,899.95
Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries			
Subgroup : None			
H701305900	Salary - Medical Records Clerk	65,236.00	0.00
Subtotal : None		65,236.00	0.00
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salaries	65,236.00	0.00
Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries			
Subgroup : [S3L3.40C MDS Salaries			
40000.62	Salary - Nursing MDS Coord	92,655.00	0.00
Subtotal [S3L3.40C1B MDS Salaries		92,655.00	0.00
Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Mi	92,655.00	0.00
Group : [S3L3.43C1] MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			
Subgroup : [S3L3.43C MMQ Purchase Service			
60010-10-89-00	Consultant - MMQ/MDS-SNF-Consultant	18,312.50	0.00
Subtotal [S3L3.43C1A MMQ Purchase Service		18,312.50	0.00
Total [S3L3.43C1]	MMQ Evaluation Nurse/MDS Coordinator: Purchased Se	18,312.50	0.00
Group : [S3L3.48C1] Social Service Worker: Salaries			
Subgroup : None			
40000-10-80-00	Salaries-SNF-Admissions	82,796.82	68,835.52
40000-10-81-00	Salaries-SNF-Social Services	78,565.60	76,200.00
40004-10-80-00	Vacation/Personal-SNF-Admissions	7,787.94	5,815.13
40004-10-81-00	Vacation/Personal-SNF-Social Services	5,509.28	4,591.00
40010-10-80-00	Salary Accrual-SNF-Admissions	284.45	500.26
40010-10-81-00	Salary Accrual-SNF-Social Services	(44.00)	548.57
O900000082	SALARIES SOC SERV CONTRA	(33,633.00)	0.00
Subtotal : None		141,267.09	156,490.48
Total [S3L3.48C1]	Social Service Worker: Salaries	141,267.09	156,490.48
Group : [S3L3.51C1] Social Service Worker: Purchased Service			
Subgroup : None			
60000-10-81-00	Consulting Expense-SNF-Social Services	6,000.00	13,400.00
Subtotal : None		6,000.00	13,400.00
Total [S3L3.51C1]	Social Service Worker: Purchased Service	6,000.00	13,400.00
Group : [S3L3.62C1] Direct Restorative Therapy: Consultants			
Subgroup : None			
60100-10-71-00	Purchased Services-SNF-OT-Non Specific	0.00	161.23
60100-10-71-20	Purchased Services-SNF-OT-Private	348.55	2,340.25
60100-10-71-25	Purchased Services-SNF-OT-Medicaid	1,186.73	324.41
60100-10-71-26	Purchased Services-SNF-OT-Med - Part A	120,259.28	118,194.55
60100-10-71-27	Purchased Services-SNF-OT-Med - Part B	51,760.70	46,972.37
60100-10-71-30	Purchased Services-SNF-OT-Fallon Part A	174.07	0.00

60100-10-71-31	Purchased Services-SNF-OT-Fallon Part B	5,009.66	960.26
60100-10-71-35	Purchased Services-SNF-OT-Pilgrim Part A	0.00	503.67
60100-10-71-38	Purchased Services-SNF-OT-Other Insur A	18,657.76	29,315.09
60100-10-71-39	Purchased Services-SNF OT-Other Part B	8,783.04	7,073.97
60100-10-72-20	Purchased Services-SNF-ST-Private	184.72	69.47
60100-10-72-26	Purchased Services-SNF-ST-Med - Part A	48,597.36	33,510.37
60100-10-72-27	Purchased Services-SNF-ST-Med - Part B	28,848.42	9,186.91
60100-10-72-30	Purchased Services-SNF-ST-Fallon Part A	234.84	0.00
60100-10-72-31	Purchased Services-SNF-ST-Fallon Part B	3,923.80	624.03
60100-10-72-35	Purchased Services-SNF-ST-Harvard Pilgrim Part A	0.00	283.25
60100-10-72-38	Purchased Services-SNF-ST-Other Insur Part A	8,227.38	9,920.96
60100-10-72-39	Purchased Services-SNF-ST-Other Insur Part B	8,823.02	1,846.64
60100-10-73-20	Purchased Services-SNF-PT-Private	372.23	2,179.36
60100-10-73-25	Purchased Services-SNF-PT-Medicaid	0.00	163.68
60100-10-73-26	Purchased Services-SNF-PT-Med - Part A	126,016.57	129,608.46
60100-10-73-27	Purchased Services-SNF-PT-Med - Part B	71,493.12	53,853.31
60100-10-73-30	Purchased Services-SNF-PT-Fallon A	291.49	0.00
60100-10-73-31	Purchased Services-SNF-PT-Fallon B	9,583.97	2,068.45
60100-10-73-35	Purchased Services-SNF-PT-Pilgrim Part A	0.00	430.54
60100-10-73-38	Purchased Services-SNF-PT-Other Insur Part A	20,066.89	30,014.20
60100-10-73-39	Purchased Services-SNF-PT-Other Part B	7,932.94	7,983.45
Subtotal : None		540,776.54	487,588.88
Total [S3L3.62C1]	Direct Restorative Therapy: Consultants	540,776.54	487,588.88

Group : [S3L3.64C1]	Recreational Therapy/Activities: Salaries		
Subgroup : None			
40000-10-82-00	Salaries-SNF-Recreation	113,896.84	149,661.49
40004-10-82-00	Vacation/Personal-SNF-Recreation	8,708.79	8,266.62
40010-10-82-00	Salary Accrual-SNF-Recreation	130.27	241.40
O900000081	SALARIES REC CONTRA	(23,602.00)	0.00
Subtotal : None		99,133.90	158,169.51
Total [S3L3.64C1]	Recreational Therapy/Activities: Salaries	99,133.90	158,169.51

Group : [S3L3.67C1]	Recreational Therapy/Activities: Purchased Service		
Subgroup : None			
63020-10-82-00	Entertainment-SNF-Recreation	34,275.60	14,996.35
Subtotal : None		34,275.60	14,996.35
Total [S3L3.67C1]	Recreational Therapy/Activities: Purchased Service	34,275.60	14,996.35

Group : [S3L3.68C1]	Recreational Therapy/Activities: Supplies & Expenses		
Subgroup : None			
60200-10-82-00	Supplies & Expenses-SNF-Recreation	5,786.19	8,784.13
O900000043	Recreation Supplies - Contra	(7,704.00)	0.00
Subtotal : None		(1,917.81)	8,784.13
Total [S3L3.68C1]	Recreational Therapy/Activities: Supplies & Expenses	(1,917.81)	8,784.13

Group : [S3L3.78C1]	Travel: Motor Vehicle Expense		
Subgroup : None			
50620-10-40-00	Insurance-Motor Vehicle-SNF-Admin & General	494.00	362.00
Subtotal : None		494.00	362.00
Total [S3L3.78C1]	Travel: Motor Vehicle Expense	494.00	362.00

Group : [S3L3.82C1]	Physician Services: Medical Director		
Subgroup : None			
60030-10-89-00	Medical Director-SNF-Consultant	46,800.00	46,800.00
Subtotal : None		46,800.00	46,800.00
Total [S3L3.82C1]	Physician Services: Medical Director	46,800.00	46,800.00

Group : [S3L3.85C1]	Physician Services: Employee Physicals		
Subgroup : None			
45060-10-40-00	Medical Exams-Employee-SNF-Admin & General	160.00	75.00
Subtotal : None		160.00	75.00
Total [S3L3.85C1]	Physician Services: Employee Physicals	160.00	75.00

Group : [S3L3.87C1]	Legend Drugs		
Subgroup : None			
71000-10-74-26	Ancillary Expense - Pharmacy-SNF-Oth Ancillar-Med - Part /	69,467.98	86,558.43
71000-10-74-30	Ancillary Expense - Pharmacy-SNF-Oth Ancillar-Fallon Part .	328.88	0.00
71000-10-74-35	Ancillary Expense - Pharmacy-SNF-Oth Ancill-Pilgrim	0.00	247.58
71000-10-74-38	Ancillary Expense - Pharmacy-SNF-Oth Ancillar-Other Insur	11,726.72	23,880.43
72000-10-74-26	Ancillary Expense - IV-SNF-Oth Ancillar-Med - Part A	5,786.97	12,577.31
72000-10-74-38	Ancillary Expense - IV-SNF-Oth Ancillar-Other Insur A	1,468.25	2,836.40
73000-10-74-26	Ancillary Expense - Med Suppli-SNF-Oth Ancillar-Med - Part	170.60	1,381.57
74000-10-74-26	Ancillary Expense - Lab-SNF-Oth Ancillar-Med - Part A	13,694.14	12,834.24
74000-10-74-30	Ancillary Expense - Lab-SNF-Oth Ancillar-Fallon Part A	35.86	0.00
74000-10-74-35	Ancillary Expense - Lab-SNF-Oth Ancill-Pilgrim	0.00	56.10
74000-10-74-38	Ancillary Expense - Lab-SNF-Oth Ancillar-Other Insur A	2,492.65	4,233.29
74600-10-74-26	Ancillary Expense - Ambulance-SNF-Oth Ancillar-Med - Part	9,004.91	30,266.04

74700-10-74-26	Ancillary Expense - Other/Misc-SNF-Oth Ancillar-Med - Part	14,515.40	16,328.89
74700-10-74-30	Ancillary Expense - Other/Misc-SNF-Oth Ancillar-Fallon Part	0.00	312.40
74700-10-74-38	Ancillary Expense - Other/Misc-SNF-Oth Ancillar-Other Insur	2,736.21	3,906.99
Subtotal : None		131,428.57	195,419.67
Total [S3L3.87C1]	Legend Drugs	131,428.57	195,419.67

Group : [S3L3.89C1]	House Supplies Not Resold		
Subgroup : None			
60200-10-60-00	Supplies & Expenses-SNF-Nursing	201,483.05	189,916.03
60200-10-68-00	Supplies & Expenses-SNF-Inservice	0.00	25.00
60200-10-71-00	Supplies & Expenses-SNF-OT-Non Specific	321.31	3.00
60200-10-73-00	Supplies & Expenses-SNF-PT-Non Specific	15,360.52	9,169.95
60200-10-91-00	Supplies & Expenses-SNF-Covid	301,829.66	356,279.20
60200-13-54-00	Supplies & Expenses-Level IV-Health Services	52.67	0.00
O900000083	Nursing supplies contra	(99,803.00)	0.00
Subtotal : None		419,244.21	555,393.18
Total [S3L3.89C1]	House Supplies Not Resold	419,244.21	555,393.18

Group : [S3L3.92C1]	Pharmacy Consultant		
Subgroup : None			
60020-10-89-00	Pharmacists Consultant-SNF-Consultant	6,287.88	6,151.24
Subtotal : None		6,287.88	6,151.24
Total [S3L3.92C1]	Pharmacy Consultant	6,287.88	6,151.24

Group : [S3L4.1C1]	Depreciaton		
Subgroup : [S3L4.1C1]	Building Depreciation		
50525-10-90-00	Depreciation-Building-SNF-Property Exp	147,373.07	148,555.34
50525-13-90-00	Depreciation-Building-Level IV-Property Exp	367.75	1,133.91
Subtotal [S3L4.1C1A]	Building Depreciation	147,740.82	149,689.25

Subgroup : [S3L4.1C1]	Improvements Depreciation		
50520-10-90-00	Depreciation-Bldg Improvement-SNF-Property Exp	83,943.90	78,050.06
50520-13-90-00	Depreciation-Bldg Improvement-Level IV-Property Exp	67,368.72	69,538.51
Subtotal [S3L4.1C1B]	Improvements Depreciation	151,312.62	147,588.57

Subgroup : [S3L4.1C1]	Equipment Depreciation		
50530-10-90-00	Depreciation-Equipment-SNF-Property Exp	44,153.21	46,755.88
50530-13-90-00	Depreciation-Equipment-Level IV-Property Exp	3,072.20	3,182.16
Subtotal [S3L4.1C1C]	Equipment Depreciation	47,225.41	49,938.04

Subgroup : [S3L4.1C1]	Software Depreciation		
50505-10-90-00	Depreciation - Software-SNF-Property Exp	3,214.44	1,607.68
Subtotal [S3L4.1C1D]	Software Depreciation	3,214.44	1,607.68

Total [S3L4.1C1]	Depreciaton	349,493.29	348,823.54
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Group : [S3L4.2C1]	Long Term Interest Expense SNF-CR		
Subgroup : None			
50415-10-90-00	Interest - Bonds-SNF-Property Exp	137,314.37	130,479.11
50420-10-90-00	Interest-Other-SNF-Property Exp	10,572.13	(3,080.95)
50440-10-90-00	Amortization-Deferred Financin-SNF-Property Exp	9,684.00	9,684.00
O900000021	Interest - LTD - Contra	(40,958.00)	0.00
Subtotal : None		116,612.50	137,082.16
Total [S3L4.2C1]	Long Term Interest Expense SNF-CR	116,612.50	137,082.16

Group : [S3L4.6C1]	Building Insurance Expense-SNF-CR		
Subgroup : None			
50600	Insurance - Property	50,293.00	37,856.00
O900000025	Insurance - Property - Contra	(17,376.00)	0.00
Subtotal : None		32,917.00	37,856.00
Total [S3L4.6C1]	Building Insurance Expense-SNF-CR	32,917.00	37,856.00

Group : [S3L4.8C1]	Real Estate Tax Expense-SNF-CR		
Subgroup : None			
50645-10-90-00	Taxes - RE & Personal Prop-SNF-Property Exp	22,000.00	22,000.00
O900000044	Real Estate Taxes - Contra	(7,601.00)	0.00
Subtotal : None		14,399.00	22,000.00
Total [S3L4.8C1]	Real Estate Tax Expense-SNF-CR	14,399.00	22,000.00

Group : [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR		
Subgroup : None			
50015-10-40-00	Equipment Rental-SNF-Admin & General	1,988.21	17,569.51
50015-10-90-00	Equipment Rental-SNF-Property Exp	16,960.21	4,663.79
Subtotal : None		18,948.42	22,233.30
Total [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR	18,948.42	22,233.30

Group : [CLA-53.01]	LA-Group Health/Life		
Subgroup : None			

50635-10-40-00	Insurance-Health-SNF-Admin & General	452,231.34	498,134.35
O900000016	Group Health - Contra	(49,700.00)	0.00
Subtotal : None		402,531.34	498,134.35
Total [CLA-53.01]	LA-Group Health/Life	402,531.34	498,134.35
Group : [CLA-53.03] LA-Employee Benefits			
Subgroup : None			
45010-10-40-00	Benefits - Employee Benefits-SNF-Admin & General	15,253.51	21,261.47
45040-10-40-00	Benefits - Recruitment Exp-SNF-Admin & General	4,859.70	16,773.54
O900000011	Other Benfits - Contra	(2,210.00)	0.00
Subtotal : None		17,903.21	38,035.01
Total [CLA-53.03]	LA-Employee Benefits	17,903.21	38,035.01
Group : [CLA-53.04] LA-Payroll Taxes			
Subgroup : None			
40006-10-40-00	Payroll Taxes-SNF-Admin & General	372,480.64	347,748.34
O900000014	Payroll Taxes - Contra	(40,936.00)	0.00
Subtotal : None		331,544.64	347,748.34
Total [CLA-53.04]	LA-Payroll Taxes	331,544.64	347,748.34
Group : [CLA-53.05] LA-Workers Comp			
Subgroup : None			
50630-10-40-00	Insurance-W/C-SNF-Admin & General	71,119.00	59,736.00
O900000015	W/Comp. Ins - Contra	(7,816.00)	0.00
Subtotal : None		63,303.00	59,736.00
Total [CLA-53.05]	LA-Workers Comp	63,303.00	59,736.00
Group : [SOBREL3.11 Other			
Subgroup : None			
O900000019	Miscellaneous - Contra	471,434.00	0.00
O900000099	Other Expenses	(53.00)	0.00
Subtotal : None		471,381.00	0.00
Total [SOBREL3.11C1 Other		471,381.00	0.00
NET (INCOME) LOSS		0.00	0.00
Sum of Account Groups		0.00	0.00

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