

Client: **A443968 - Alliance Health of Brockton, Inc.**
Engagement: **MDMC 2023 - Alliance Health of Brockton, Inc.**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - MCD SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
Group : [1000] Balance Sheet						
Subgroup : None						
1101-010	CASH - MONEY MARKET	0.00	1,921,296.00		0.00	1,921,296.00
1102-010	PETTY CASH	627.00	627.00		0.00	627.00
1105-010	CASH CHECKING -WEST ACRES	1,730,376.00	139,155.00		0.00	139,155.00
1118-010	CASH-PAYROLL	0.00	1,838.00		0.00	1,838.00
1172-010	PAYROLL CLEARING	0.00	12.00		0.00	12.00
1227-010	RESTR CASH - CITIZENS	2,504,006.00	0.00		0.00	0.00
1228-010	HUD RESIDUAL RECEIPTS	0.00	613,257.00		0.00	613,257.00
1300-010	ACCTS REC-PRIVATE-SNF	116,770.00	87,788.00		0.00	87,788.00
1302-010	ACCTS REC-MEDICAID-SNF	1,151,079.00	1,534,997.00		0.00	1,534,997.00
1304-010	ACCTS REC-MEDICARE A-SNF	316,477.00	256,609.00		0.00	256,609.00
1305-010	ACCTS REC-MEDICARE B-SNF	1,961.00	9,895.00		0.00	9,895.00
1308-010	ACCTS REC-MANAGED CARE/HMO-SNF	534,745.00	518,683.00		0.00	518,683.00
1329-010	BAD DEBT RESERVE	(140,680.00)	(141,755.00)		0.00	(141,755.00)
1346-010	EXCHANGE	0.00	3,636.00		0.00	3,636.00
1530-010	PREPAID INSURANCE	34,094.00	118,178.00		0.00	118,178.00
1538-010	INVENTORY	5,000.00	5,000.00		0.00	5,000.00
1580-010	PREPAID EXPENSES-OTHER	5,090.00	7,113.00		0.00	7,113.00
1719-010	DEPOSITS-OTHER	4,550.00	4,550.00		0.00	4,550.00
1724-010	DUE FROM AFFILIATE - OTHER	(123.00)	0.00		0.00	0.00
1726-010	DUE TO/FROM ABBOTT - NEW	3,353.00	0.00		0.00	0.00
1728-010	DUE TO/FROM BRAINTREE	31,360.00	0.00		0.00	0.00
1731-010	DUE TO/FROM MARINA BAY	1,400.00	0.00		0.00	0.00
1735-010	ACCUM AMORT:ORG COSTS	1,380,000.00	1,380,000.00		0.00	1,380,000.00
1738-010	ACCUM AMORT:GOODWILL	(835,590.00)	(926,325.00)		0.00	(926,325.00)
1740-010	DEFERRED FINANCE FEES	330,860.00	229,061.00		0.00	229,061.00
1743-010	ACCUM AMORT FINANCE FEES	(158,357.00)	(9,166.00)		0.00	(9,166.00)
1751-010	HUD MIP ESCROW	0.00	81,635.00		0.00	81,635.00
1752-010	HUD INSURANCE ESCROW	0.00	54,690.00		0.00	54,690.00
1753-010	HUD DEBT SERVICE RESERVE	0.00	535,713.00		0.00	535,713.00
1758-010	HUD CAPITAL REPL RESERVE	0.00	445,751.00		0.00	445,751.00
1902-010	LAND	300,000.00	300,000.00		0.00	300,000.00
1912-010	BUILDING	6,321,000.00	6,321,000.00		0.00	6,321,000.00
1919-010	ACCUM DEPREC-BUILDING	(4,904,538.00)	(5,115,234.00)		0.00	(5,115,234.00)
1922-010	BUILDING IMPROVEMENTS	8,858,133.00	8,881,338.00		0.00	8,881,338.00
1929-010	ACCUM DEPR-BUILD IMPROVEMENTS	(1,951,282.00)	(2,394,431.00)		0.00	(2,394,431.00)
1935-010	OTHER IMPROVEMENTS	327,705.00	393,839.00		0.00	393,839.00
1936-010	ACCUM DEPREC-OTHER IMPROVEMENT	(120,495.00)	(158,511.00)		0.00	(158,511.00)
1952-010	FURNITURE & EQUIPMENT	2,309,171.00	2,336,811.00		0.00	2,336,811.00
1959-010	ACCUM DEPREC-FURN & EQUIPMENT	(1,839,134.00)	(1,922,178.00)		0.00	(1,922,178.00)
1970-010	CONSTRUCTION IN PROGRESS	0.00	4,053.00		0.00	4,053.00
1972-010	COMPUTER EQUIPMENT	114,501.00	139,458.00		0.00	139,458.00
1979-010	ACCUM DEPREC-COMPUTER EQUIPMEN	(105,505.00)	(113,396.00)		0.00	(113,396.00)
1982-010	SOFTWARE	17,659.00	17,659.00		0.00	17,659.00
1989-010	ACCUM AMORT-SOFTWARE	(17,659.00)	(17,659.00)		0.00	(17,659.00)
2102-010	ACCOUNTS PAYABLE-TRADE	(448,670.00)	(508,099.00)		0.00	(508,099.00)
2165-010	UNEARNED INCOME	0.00	(2,970.00)		0.00	(2,970.00)
2170-010	ACCRUED EXPENSES-OPERATING	(230,813.00)	(450,055.00)		0.00	(450,055.00)
2306-010	MORTGAGE - S/T	(14,065,350.00)	(152,659.00)		0.00	(152,659.00)
2514-010	W/H FEDERAL INCOME TAXES	(3,604.00)	(5,909.00)		0.00	(5,909.00)
2516-010	W/H FICA TAXES	(2,359.00)	(3,758.00)		0.00	(3,758.00)
2517-010	W/H MEDICARE TAXES	(552.00)	(879.00)		0.00	(879.00)
2526-010	W/H STATE INC TAX - MA	(1,773.00)	(2,805.00)		0.00	(2,805.00)
2530-010	Other Withholdings/Misc.	818.00	2,696.00		0.00	2,696.00
2536-010	W/H GARNISHMENTS	(43.00)	(74.00)		0.00	(74.00)
2538-010	FAMILY MEDICAL LEAVE TAX	(130.00)	(241.00)		0.00	(241.00)
2540-010	LIFE INSURANCE WITHHELD	(1,982.00)	(2,461.00)		0.00	(2,461.00)
2550-010	ACCRUED PAYROLL	(307,367.00)	(346,618.00)		0.00	(346,618.00)
2560-010	ACCRUED FICA TAXES	(17,038.00)	(15,987.00)		0.00	(15,987.00)
2564-010	ACCD BONUS	(4,500.00)	(4,266.00)		0.00	(4,266.00)
2565-010	ACCD VACATION	(222,720.00)	(208,983.00)		0.00	(208,983.00)
2568-010	ACCD PENSION/401(K)	(937.00)	(1,245.00)		0.00	(1,245.00)
2756-010	ALLIANCE WORKING CAPITAL LINE	(800,000.00)	0.00		0.00	0.00
2910-010	MORTGAGE- L/T	0.00	(14,658,710.00)		0.00	(14,658,710.00)
3251-010	UNRESTRICTED NET ASSETS	(7,784,759.00)	(9,849,196.00)		0.00	(9,849,196.00)
3251-011	UNRESTRICTED NET ASSETS	2,226,848.00	2,704,808.00		0.00	2,704,808.00
3251-012	UNRESTRICTED NET ASSETS	1,063,759.00	1,063,759.00		0.00	1,063,759.00
3251-013	UNRESTRICTED NET ASSETS	1,514,165.00	1,756,512.00		0.00	1,756,512.00
3251-014	UNRESTRICTED NET ASSETS	647,953.00	776,465.00		0.00	776,465.00
3251-015	UNRESTRICTED NET ASSETS	589,443.00	691,775.00		0.00	691,775.00
3251-016	UNRESTRICTED NET ASSETS	469,717.00	474,217.00		0.00	474,217.00
3251-017	UNRESTRICTED NET ASSETS	551,932.00	820,728.00		0.00	820,728.00
3251-018	UNRESTRICTED NET ASSETS	496,480.00	612,676.00		0.00	612,676.00

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Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
3400-010	RETAINED EARNINGS	728,721.00	728,721.00		0.00	728,721.00
Subtotal : None		723,793.00	(1,037,571.00)		0.00	(1,037,571.00)
Total [1000] Balance Sheet		723,793.00	(1,037,571.00)		0.00	(1,037,571.00)
Group : [3000] P & L						
Subgroup : None						
3023.01	MEDICAID INCOME R&B - PPA	(729,645.00)	0.00		(914,026.00)	(914,026.00)
				CAIDJE -	(914,026.00)	
3023.2	Mcaid Hospice	(432,578.00)	0.00		(617,861.61)	(617,861.61)
				CAIDJE -	(617,861.61)	
3027.00	SCO & PACE INCOME	(2,225,826.00)	0.00		(2,396,316.41)	(2,396,316.41)
				CAIDJE -	(2,396,316.41)	
3040.00	MEDICAID MANANGED CARE RM & BOARD	(68,879.00)	0.00		(195,871.84)	(195,871.84)
				CAIDJE -	(195,871.84)	
4000-010	PRIVATE ROOM & BOARD:SNF	(1,162,275.00)	(1,073,855.00)		0.00	(1,073,855.00)
4013-010	DRUGS & PHARMACY:PRIV SNF	0.00	(6.00)		0.00	(6.00)
4025-010	ANCILLARY ALLOW:PRIV SNF	(215.00)	6.00		0.00	6.00
4050-010	MEDICAID ROOM & BOARD:SNF	(8,456,865.00)	(10,942,742.00)		1,531,887.61	(9,410,854.39)
				CAIDJE -	914,026.00	
				CAIDJE -	617,861.61	
4050-011	MEDICAID ROOM & BOARD:SNF	0.00	(30,200.00)		0.00	(30,200.00)
4058-010	ROOM & BOARD ALLOW:SNF	4,752,093.00	5,038,020.00		0.00	5,038,020.00
4063-010	DRUGS & PHARMACY:MD SNF	(25,693.00)	(23,636.00)		0.00	(23,636.00)
4064-010	MEDICAL SUPPLIES-MD SNF	(1,480.00)	(445.00)		0.00	(445.00)
4075-010	ANCILLARY ALLOWNCE:MD SNF	27,173.00	(4,519.00)		0.00	(4,519.00)
4100-010	MEDICARE A R & B:SNF	(4,253,621.00)	(3,797,037.00)		0.00	(3,797,037.00)
4110-010	OXYGEN:MC A SNF	(275.00)	(641.00)		0.00	(641.00)
4111-010	PHYSICAL THERAPY:MC A SNF	(594,510.00)	(496,020.00)		0.00	(496,020.00)
4112-010	SPEECH THERAPY:MC A SNF	(103,100.00)	(97,420.00)		0.00	(97,420.00)
4113-010	DRUGS & PHARMACY:MC A SNF	(188,136.00)	(197,222.00)		0.00	(197,222.00)
4114-010	MEDICAL SUPPLIES:MC A SNF	(7,553.00)	(4,157.00)		0.00	(4,157.00)
4115-010	LABORATORY:MC A SNF	(73,773.00)	(57,936.00)		0.00	(57,936.00)
4116-010	AMBULANCE:MC A SNF	(47,577.00)	(38,335.00)		0.00	(38,335.00)
4117-010	X-RAY:MC A SNF	(25,787.00)	(26,130.00)		0.00	(26,130.00)
4118-010	OCCUP THERAPY:MC A SNF	(610,470.00)	(520,590.00)		0.00	(520,590.00)
4125-010	CONTRACT ALLOW:MC A SNF	1,002,705.00	933,397.00		0.00	933,397.00
4126-010	CONTRACT ALLOW: MC A SNF ANCIL	1,651,396.00	1,438,451.00		0.00	1,438,451.00
4130-010	OTHER ROOM & BOARD:SNF	(4,853,074.00)	(7,358,218.00)		2,592,188.25	(4,766,029.75)
				CAIDJE -	2,592,188.25	
4130-011	OTHER ROOM & BOARD:SNF	0.00	(3,100.00)		0.00	(3,100.00)
4138-010	ROOM & BOARD ALLOW:SNF	2,713,885.00	2,578,146.00		0.00	2,578,146.00
4140-010	OXYGEN:OTH SNF	(3,412.00)	(1,854.00)		0.00	(1,854.00)
4141-010	PHYSICAL THERAPY:OTH SNF	(690,990.00)	(687,900.00)		0.00	(687,900.00)
4142-010	SPEECH THERAPY:OTH SNF	(110,465.00)	(97,975.00)		0.00	(97,975.00)
4143-010	DRUGS & PHARMACY:OTH SNF	(222,797.00)	(224,354.00)		0.00	(224,354.00)
4144-010	MEDICAL SUPPLIES:OTH SNF	(1,261.00)	(5,134.00)		0.00	(5,134.00)
4145-010	LABORATORY:OTH SNF	(49,951.00)	(46,845.00)		0.00	(46,845.00)
4147-010	X-RAY:OTH SNF	(22,093.00)	(22,124.00)		0.00	(22,124.00)
4148-010	OCCUP THERAPY:OTH SNF	(693,150.00)	(706,470.00)		0.00	(706,470.00)
4149-010	PROST/ORTH SUPPLY:OTH SNF	0.00	(9,785.00)		0.00	(9,785.00)
4155-010	ANCILLARY ALLOW:OTH SNF	1,794,099.00	1,796,924.00		0.00	1,796,924.00
4161-010	PHYSICAL THERAPY:MC B	(135,407.00)	(110,737.00)		0.00	(110,737.00)
4162-010	SPEECH THERAPY:MC B	(42,675.00)	(22,200.00)		0.00	(22,200.00)
4163-010	DRUGS & PHARMACY:MC B	(48,171.00)	(19,896.00)		0.00	(19,896.00)
4165-010	LABORATORY:MC B	(3,600.00)	0.00		0.00	0.00
4168-010	OCCUPATIONAL THERAPY:MC B	(218,160.00)	(194,460.00)		0.00	(194,460.00)
4170-010	IV THERAPY:MC B	(338.00)	0.00		0.00	0.00
4174-010	OTHER-MEDICARE PART B	468.00	(4,901.00)		0.00	(4,901.00)
4175-010	ANCILLARY ALLOWANCE:MC B	218,609.00	153,641.00		0.00	153,641.00
4668-010	EMPLOYEE RETENTION CREDITS	(215,959.00)	0.00		0.00	0.00
4685-010	REVENUE MEDICAL RECORDS	(375.00)	(167.00)		0.00	(167.00)
4845-010	INTEREST INCOME	(3,795.00)	(103,185.00)		0.00	(103,185.00)
4882-010	SNF TRANSITIONS	0.00	(1,362,171.00)		0.00	(1,362,171.00)
4883-010	STATE STIMULUS INCOME	(397,149.00)	0.00		0.00	0.00
4884-010	FEDERAL STIMULUS INCOME	(63,350.00)	0.00		0.00	0.00
4886-010	GRANT AND FUNDRAISING INCOME	(30,723.00)	(23,205.00)		0.00	(23,205.00)
4887-010	OTHER INCOME - COVID TEST	(294,684.00)	(75,024.00)		0.00	(75,024.00)
4888-010	MISCELLANEOUS INCOME	(1,028.00)	215,641.00		(215,959.08)	(318.08)
				CAIDJE -	(215,959.08)	
4889-010	ERC INCOME	0.00	(3,175,168.00)		215,959.08	(2,959,208.92)
				CAIDJE -	215,959.08	
5103-010	SALARIES-ADMINISTRATOR	4,945.00	2,628.00		0.00	2,628.00
5103-013	SAL-ASST ADMIN/AIT	0.00	43.00		0.00	43.00
5103-018	SAL-ASST ADMIN/AIT	0.00	138.00		0.00	138.00
5115-010	SAL-OFFICE/CLERICAL	185,883.00	190,790.00		0.00	190,790.00

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5115-011	SAL-OFFICE/CLERICAL	2,313.00	1,013.00		0.00	1,013.00
5115-013	SAL-OFFICE/CLERICAL	8,554.00	8,835.00		0.00	8,835.00
5115-014	SAL-OFFICE/CLERICAL	7,040.00	3,593.00		0.00	3,593.00
5115-015	SAL-OFFICE/CLERICAL	3,741.00	3,460.00		0.00	3,460.00
5115-017	SAL-OFFICE/CLERICAL	4,594.00	1,570.00		0.00	1,570.00
5115-018	SAL-OFFICE/CLERICAL	294.00	101.00		0.00	101.00
5118-010	HOME OFFICE FEES BASE	147,648.00	0.00		0.00	0.00
5120-010	MANAGEMENT/FINANCIAL SERVICES	561,420.00	688,060.00		0.00	688,060.00
5124-010	LEGAL FEES	21,224.00	26,506.00		0.00	26,506.00
5126-010	ACCOUNTING FEES	32,199.00	21,612.00		0.00	21,612.00
5128-010	OTHER PROFESSIONAL FEES	15,225.00	297,378.00		2,714.90	300,092.90
				CAIDJE -	2,714.90	
5129-010	TELEPHONE	50,297.00	52,628.00		0.00	52,628.00
5130-010	CELL PHONE EXPENSE	876.00	70.00		0.00	70.00
5131-010	ADVERTISING-HELP WANTED	8,409.00	29,445.00		0.00	29,445.00
5133-010	BUSINESS PROMOTION	10,192.00	5,096.00		0.00	5,096.00
5135-010	MEMBERSHIP DUES	16,060.00	16,749.00		0.00	16,749.00
5137-010	LICENSES	2,489.00	730.00		0.00	730.00
5138-010	OFFICE SUPPLIES	27,194.00	30,340.00		0.00	30,340.00
5139-010	PURC SERV-ADMINISTRATIVE	16,697.00	21,269.00		0.00	21,269.00
5140-010	COURIER & POSTAGE	5,222.00	4,948.00		0.00	4,948.00
5141-010	ADMIN-EQUIP RENTAL	13,794.00	13,590.00		0.00	13,590.00
5142-010	EMPLOYEE TRAVEL	15.00	1,599.00		0.00	1,599.00
5145-010	BANK CHARGES	19,187.00	30,180.00		0.00	30,180.00
5146-010	PAYROLL PROCESSING FEES	16,353.00	17,871.00		0.00	17,871.00
5147-010	DONATIONS	125.00	0.00		0.00	0.00
5148-010	DATA PROCESSING FEES	76,471.00	82,296.00		0.00	82,296.00
5154-010	ADMINISTRATOR INTECOMPANY	150,000.00	172,000.00		0.00	172,000.00
5160-010	AUTO EXPENSE	1,544.00	771.00		0.00	771.00
5170-010	INSURANCE-GENERAL	139,111.00	132,240.00		0.00	132,240.00
5360-010	FICA EXPENSE	501,730.00	551,089.00		0.00	551,089.00
5361-010	STATE UNEMPLOYMENT TAXES	21,248.00	49,600.00		0.00	49,600.00
5362-010	FAMILY MEDICAL LEAVE TAX	22,843.00	23,268.00		0.00	23,268.00
5363-010	WORKMANS COMP INSURANCE	101,338.00	103,465.00		0.00	103,465.00
5364-010	HEALTH WELFARE INSURANCE	404,269.00	365,126.00		0.00	365,126.00
5366-010	PENSION EXPENSE	10,335.00	29,896.00		0.00	29,896.00
5370-010	SEMINARS & MEETINGS	5,597.00	2,720.00		0.00	2,720.00
5371-010	EDUCATION-STAFF	1,040.00	2,468.00		0.00	2,468.00
5378-010	EMPLOYEE RELATIONS	14,402.00	18,437.00		0.00	18,437.00
5380-010	OTHER BENEFITS	9,448.00	9,016.00		0.00	9,016.00
5501-010	SAL-MAINT SUPERVISOR	51,908.00	61,892.00		0.00	61,892.00
5501-013	SAL-MAINT SUPERVISOR	2,343.00	4,083.00		0.00	4,083.00
5501-014	SAL-MAINT SUPERVISOR	585.00	1,128.00		0.00	1,128.00
5501-015	SAL-MAINT SUPERVISOR	1,091.00	1,041.00		0.00	1,041.00
5501-017	SAL-MAINT SUPERVISOR	1,261.00	540.00		0.00	540.00
5515-010	SAL-MAINTENANCE STAFF	14,319.00	14,069.00		0.00	14,069.00
5515-013	SAL-MAINTENANCE STAFF	756.00	35.00		0.00	35.00
5515-014	SAL-MAINTENANCE STAFF	0.00	147.00		0.00	147.00
5515-015	SAL-MAINTENANCE STAFF	336.00	317.00		0.00	317.00
5515-018	SAL-MAINTENANCE STAFF	0.00	146.00		0.00	146.00
5538-010	MAINTENANCE SUPPLIES	30,679.00	24,670.00		0.00	24,670.00
5539-010	MAINTENANCE & REPAIRS	51,957.00	53,736.00		0.00	53,736.00
5543-010	GROUNDKEEPING	9,614.00	10,074.00		0.00	10,074.00
5546-010	MAINTENANCE CONTRACTS	35,076.00	39,171.00		0.00	39,171.00
5547-010	RUBBISH REMOVAL	25,871.00	29,154.00		0.00	29,154.00
5548-010	SNOW REMOVAL	12,983.00	6,375.00		0.00	6,375.00
5565-010	REAL PROPERTY TAXES	47,000.00	47,000.00		0.00	47,000.00
5571-010	WATER & SEWER	168,257.00	126,485.00		0.00	126,485.00
5572-010	GAS/PROPANE	35,055.00	42,768.00		0.00	42,768.00
5574-010	ELECTRICITY	108,541.00	123,217.00		0.00	123,217.00
5739-010	PURCHASE SERVICE-LAUNDRY	139,864.00	144,908.00		0.00	144,908.00
5740-010	LINENS & BEDDING	12,834.00	14,202.00		0.00	14,202.00
5938-010	HOUSEKEEPING SUPPLIES	11,824.00	14,667.00		0.00	14,667.00
5939-010	PURCHASE SERVICE-HOUSEKEEPING	294,815.00	305,755.00		0.00	305,755.00
6069.01	SALARIES - PHYSICAL THERAPIST - INDIRECT	47,447.00	0.00		47,220.77	47,220.77
				CAIDJE -	47,220.77	
6070.01	SALARIES - PTA - INDIRECT	27,875.00	0.00		33,407.68	33,407.68
				CAIDJE -	33,407.68	
6071.01	SALARIES - OT - INDIRECT	146,270.00	0.00		46,418.90	46,418.90
				CAIDJE -	46,418.90	
6072.01	SALARIES - OTA - INDIRECT	30,670.00	0.00		31,179.44	31,179.44
				CAIDJE -	31,179.44	
6073.01	SALARIES - SLP - INDIRECT	30,912.00	0.00		34,390.51	34,390.51
				CAIDJE -	34,390.51	
6301-010	SAL-FOOD SERVICE SUPERVISOR	62,609.00	75,938.00		0.00	75,938.00

Client: **A443968 - Alliance Health of Brockton, Inc.**
Engagement: **MDMC 2023 - Alliance Health of Brockton, Inc.**
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Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - MCD SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
6301-013	SAL-FOOD SERVICE SUPERVISOR	2,451.00	4,692.00		0.00	4,692.00
6301-014	SAL-FOOD SERVICE SUPERVISOR	1,750.00	1,318.00		0.00	1,318.00
6301-015	SAL-FOOD SERVICE SUPERVISOR	1,189.00	1,377.00		0.00	1,377.00
6301-017	SAL-FOOD SERVICE SUPERVISOR	9,255.00	4,152.00		0.00	4,152.00
6303-010	SAL-DIETICIAN	78,051.00	85,054.00		0.00	85,054.00
6303-013	SAL-DIETICIAN	5,264.00	6,449.00		0.00	6,449.00
6303-014	SAL-DIETICIAN	1,640.00	1,148.00		0.00	1,148.00
6303-015	SAL-DIETICIAN	1,135.00	841.00		0.00	841.00
6303-017	SAL-DIETICIAN	2,260.00	2,177.00		0.00	2,177.00
6305-010	SAL-COOKS	97,568.00	138,103.00		0.00	138,103.00
6305-011	SAL-COOKS	11,291.00	9,868.00		0.00	9,868.00
6305-013	SAL-COOKS	3,705.00	5,141.00		0.00	5,141.00
6305-014	SAL-COOKS	2,168.00	3,435.00		0.00	3,435.00
6305-015	SAL-COOKS	1,909.00	1,914.00		0.00	1,914.00
6305-017	SAL-COOKS	2,523.00	2,229.00		0.00	2,229.00
6305-018	SAL-COOKS	501.00	372.00		0.00	372.00
6315-010	SAL-DIETARY STAFF	202,762.00	227,493.00		0.00	227,493.00
6315-011	SAL-DIETARY STAFF	13,172.00	12,240.00		0.00	12,240.00
6315-013	SAL-DIETARY STAFF	6,602.00	8,521.00		0.00	8,521.00
6315-014	SAL-DIETARY STAFF	1,703.00	3,845.00		0.00	3,845.00
6315-015	SAL-DIETARY STAFF	3,477.00	3,783.00		0.00	3,783.00
6315-017	SAL-DIETARY STAFF	2,172.00	1,950.00		0.00	1,950.00
6315-018	SAL-DIETARY STAFF	857.00	872.00		0.00	872.00
6323-010	DIETICIAN CONSULTING FEE	658.00	547.00		0.00	547.00
6332-010	ALLOCATED SAL DIETARY	(32,760.00)	(32,871.00)		0.00	(32,871.00)
6334-010	FOOD	309,148.00	345,748.00		0.00	345,748.00
6336-010	DISHES & UTENSILS	1,291.00	1,239.00		0.00	1,239.00
6338-010	DIETARY SUPPLIES	43,677.00	40,525.00		0.00	40,525.00
6340-010	PURCHASE SERVICE-DIETARY	0.00	4,165.00		0.00	4,165.00
6501-010	SAL-RECREATION SUPERVISOR	56,758.00	56,449.00		0.00	56,449.00
6501-013	SAL-RECREATION SUPERVISOR	3,640.00	3,648.00		0.00	3,648.00
6501-014	SAL-RECREATION SUPERVISOR	720.00	2,148.00		0.00	2,148.00
6501-015	SAL-RECREATION SUPERVISOR	1,126.00	1,061.00		0.00	1,061.00
6501-017	SAL-RECREATION SUPERVISOR	240.00	490.00		0.00	490.00
6515-010	SAL-RECREATION STAFF	51,234.00	63,856.00		0.00	63,856.00
6515-011	SAL-RECREATION STAFF	418.00	287.00		0.00	287.00
6515-013	SAL-RECREATION STAFF	1,700.00	2,309.00		0.00	2,309.00
6515-014	SAL-RECREATION STAFF	360.00	1,816.00		0.00	1,816.00
6515-015	SAL-RECREATION STAFF	1,070.00	1,190.00		0.00	1,190.00
6515-017	SAL-RECREATION STAFF	404.00	581.00		0.00	581.00
6515-018	SAL-RECREATION STAFF	0.00	177.00		0.00	177.00
6538-010	RECREATION SUPPLIES	4,008.00	5,873.00		0.00	5,873.00
6539-010	PURCHASE SERVICE-RECREATION	6,440.00	7,152.00		0.00	7,152.00
6545-010	CABLE TV SERVICES	19,110.00	19,458.00		0.00	19,458.00
6701-010	SAL-SOCIAL SERVICES	138,908.00	134,721.00		0.00	134,721.00
6701-013	SAL-SOCIAL SERVICES	5,476.00	11,086.00		0.00	11,086.00
6701-014	SAL-SOCIAL SERVICES	4,737.00	2,889.00		0.00	2,889.00
6701-015	SAL-SOCIAL SERVICES	2,755.00	2,580.00		0.00	2,580.00
6701-017	SAL-SOCIAL SERVICES	1,174.00	2,117.00		0.00	2,117.00
6715-010	SAL-ADMISSIONS	196,049.00	216,771.00		0.00	216,771.00
6715-013	SAL-ADMISSIONS	11,066.00	11,058.00		0.00	11,058.00
6715-014	SAL-ADMISSIONS	3,129.00	3,374.00		0.00	3,374.00
6715-015	SAL-ADMISSIONS	3,853.00	3,693.00		0.00	3,693.00
6715-017	SAL-ADMISSIONS	7,541.00	6,163.00		0.00	6,163.00
6728-010	SOCIAL SERVICES CONSULTANT	7,650.00	10,200.00		0.00	10,200.00
6738-010	SOCIAL SERVICES SUPPLIES	260.00	0.00		0.00	0.00
7020-010	MEDICAL DIRECTOR FEES	12,000.00	16,000.00		0.00	16,000.00
7300-010	SAL-DIRECTOR OF REHAB	104,040.00	105,611.00		0.00	105,611.00
7300-013	SAL-DIRECTOR OF REHAB	11,821.00	12,085.00		0.00	12,085.00
7300-014	SAL-DIRECTOR OF REHAB	928.00	2,367.00		0.00	2,367.00
7300-015	SAL-DIRECTOR OF REHAB	2,168.00	2,044.00		0.00	2,044.00
7300-017	SAL-DIRECTOR OF REHAB	928.00	947.00		0.00	947.00
7301-010	SAL-PHYSICAL THERAPIST	129,974.00	166,770.00		(47,220.77)	119,549.23
				CAIDJE -	(47,220.77)	
7301-011	SAL-PHYSICAL THERAPIST	7,065.00	2,181.00		0.00	2,181.00
7301-013	SAL-PHYSICAL THERAPIST	5,429.00	4,201.00		0.00	4,201.00
7301-014	SAL-PHYSICAL THERAPIST	5,165.00	6,936.00		0.00	6,936.00
7301-015	SAL-PHYSICAL THERAPIST	3,580.00	2,865.00		0.00	2,865.00
7301-017	SAL-PHYSICAL THERAPIST	801.00	779.00		0.00	779.00
7301-018	SAL-PHYSICAL THERAPIST	165.00	0.00		0.00	0.00
7303-010	SAL-PHYSICAL THERAPY ASSISTANT	119,642.00	154,799.00		(33,407.68)	121,391.32
				CAIDJE -	(33,407.68)	
7303-011	SAL-PHYSICAL THERAPY ASSISTANT	2,474.00	1,934.00		0.00	1,934.00
7303-013	SAL-PHYSICAL THERAPY ASSISTANT	6,660.00	7,259.00		0.00	7,259.00
7303-014	SAL-PHYSICAL THERAPY ASSISTANT	2,889.00	5,488.00		0.00	5,488.00

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Workpaper: **T-01 - MCD SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
7303-015	SAL-PHYSICAL THERAPY ASSISTANT	2,398.00	2,238.00		0.00	2,238.00
7303-017	SAL-PHYSICAL THERAPY ASSISTANT	1,220.00	1,205.00		0.00	1,205.00
7303-018	SAL-PHYSICAL THERAPY ASSISTANT	126.00	366.00		0.00	366.00
7318-010	PHYSICAL THERAPY SUPPLIES	13,710.00	14,183.00		0.00	14,183.00
7320-010	PURCH SRVC PT- DIRECT	260.00	0.00		0.00	0.00
7321-010	PURCH SRVC PT- INDIRECT	232.00	0.00		0.00	0.00
7401-010	SAL-SPEECH THERAPIST	59,330.00	86,610.00		(34,390.51)	52,219.49
				CAIDJE -	(34,390.51)	
7401-011	SAL-SPEECH THERAPIST	3,134.00	1,168.00		0.00	1,168.00
7401-013	SAL-SPEECH THERAPIST	5,119.00	5,231.00		0.00	5,231.00
7401-014	SAL-SPEECH THERAPIST	2,717.00	1,735.00		0.00	1,735.00
7401-015	SAL-SPEECH THERAPIST	1,762.00	1,668.00		0.00	1,668.00
7401-017	SAL-SPEECH THERAPIST	807.00	772.00		0.00	772.00
7528-010	INHALOXYGEN THERAPY CONSULTAN	16,048.00	13,108.00		0.00	13,108.00
7550-010	OXYGEN THERAPY-MEDICARE	212.00	0.00		0.00	0.00
7560-010	OXYGEN THERAPY-OTHER	1,899.00	1,426.00		0.00	1,426.00
7628-010	PHARMACY CONSULTING FEES	13,446.00	14,117.00		0.00	14,117.00
7629-010	DRUGS-MEDICINE CABINET	32,129.00	25,397.00		0.00	25,397.00
7640-010	DRUGS-MEDICAID	12,814.00	17,199.00		0.00	17,199.00
7650-010	DRUGS-MEDICARE	115,416.00	131,394.00		0.00	131,394.00
7660-010	DRUGS-OTHER	132,038.00	130,931.00		0.00	130,931.00
7683-010	BILLABLE MED A SUPPLIES	0.00	396.00		0.00	396.00
7686-010	MED SUPPLIES MANAGED CARE	85.00	243.00		0.00	243.00
7690-010	SUPPLIES-PATIENT PERSONAL	1,747.00	1,095.00		0.00	1,095.00
7695-010	IV THERAPY-MED A	5,546.00	5,386.00		0.00	5,386.00
7698-010	IV THERAPY-MANAGED CARE/OTHER	17,401.00	13,504.00		0.00	13,504.00
7728-010	LAB-CONSULTING FEES	1,120.00	0.00		0.00	0.00
7740-010	LAB-MEDICAID	879.00	0.00		0.00	0.00
7750-010	LAB-MEDICARE A	30,705.00	20,289.00		0.00	20,289.00
7760-010	LAB-OTHER	24,899.00	25,563.00		0.00	25,563.00
7761-010	COVID TESTING RESIDENTS	3,285.00	0.00		0.00	0.00
7762-010	COVID TESTING EMPLOYEES/CONTRAC	148,560.00	0.00		0.00	0.00
7850-010	AMBULANCE- MEDICARE	42,987.00	43,810.00		0.00	43,810.00
7860-010	AMBULANCE-OTHER	2,192.00	1,513.00		0.00	1,513.00
8050-010	X-RAY-MEDICARE A	7,038.00	8,610.00		0.00	8,610.00
8060-010	X-RAY-OTHER	8,123.00	7,190.00		0.00	7,190.00
8120-010	SAL- OCCUPATIONAL THERAPY	10,492.00	166,414.00		(46,418.90)	119,995.10
				CAIDJE -	(46,418.90)	
8120-011	SAL- OCCUPATIONAL THERAPY	1,601.00	1,795.00		0.00	1,795.00
8120-013	SAL- OCCUPATIONAL THERAPY	7,190.00	7,018.00		0.00	7,018.00
8120-014	SAL- OCCUPATIONAL THERAPY	5,635.00	5,085.00		0.00	5,085.00
8120-015	SAL- OCCUPATIONAL THERAPY	1,804.00	2,891.00		0.00	2,891.00
8120-017	SAL- OCCUPATIONAL THERAPY	822.00	817.00		0.00	817.00
8120-018	SAL- OCCUPATIONAL THERAPY	0.00	261.00		0.00	261.00
8125-010	SAL-COTA	140,920.00	165,813.00		(31,179.44)	134,633.56
				CAIDJE -	(31,179.44)	
8125-011	SAL-COTA	171.00	587.00		0.00	587.00
8125-013	SAL-COTA	8,153.00	8,861.00		0.00	8,861.00
8125-014	SAL-COTA	6,894.00	3,643.00		0.00	3,643.00
8125-015	SAL-COTA	2,510.00	2,406.00		0.00	2,406.00
8125-017	SAL-COTA	1,319.00	1,128.00		0.00	1,128.00
8125-018	SAL-COTA	0.00	210.00		0.00	210.00
8148-010	OCCUPATIONAL THERAPY SUPPLIES	0.00	559.00		0.00	559.00
8150-010	OT-MEDICARE A	0.00	91.00		0.00	91.00
8301-010	SAL-DIRECTOR OF NURSES	100,955.00	113,543.00		0.00	113,543.00
8301-013	SAL-DIRECTOR OF NURSES	8,151.00	9,057.00		0.00	9,057.00
8301-014	SAL-DIRECTOR OF NURSES	4,270.00	(46.00)		0.00	(46.00)
8301-015	SAL-DIRECTOR OF NURSES	2,552.00	2,095.00		0.00	2,095.00
8301-016	SAL-DIRECTOR OF NURSES	4,500.00	22,563.00		0.00	22,563.00
8301-017	SAL-DIRECTOR OF NURSES	10,230.00	(4,895.00)		0.00	(4,895.00)
8303-010	SAL-ASST DIRECTOR OF NURSES	66,042.00	87,160.00		0.00	87,160.00
8303-013	SAL-ASST DIRECTOR OF NURSES	4,083.00	5,877.00		0.00	5,877.00
8303-014	SAL-ASST DIRECTOR OF NURSES	2,183.00	2,283.00		0.00	2,283.00
8303-015	SAL-ASST DIRECTOR OF NURSES	1,306.00	1,552.00		0.00	1,552.00
8303-017	SAL-ASST DIRECTOR OF NURSES	582.00	1,376.00		0.00	1,376.00
8304-010	SAL-QUALITY IMPROVEMENT DIRECT	79,372.00	63,097.00		0.00	63,097.00
8304-013	SAL-QUALITY IMPROVEMENT DIRECT	5,160.00	3,269.00		0.00	3,269.00
8304-014	SAL-QUALITY IMPROVEMENT DIRECT	2,030.00	360.00		0.00	360.00
8304-015	SAL-QUALITY IMPROVEMENT DIRECT	1,517.00	1,054.00		0.00	1,054.00
8304-017	SAL-QUALITY IMPROVEMENT DIRECT	3,074.00	2,995.00		0.00	2,995.00
8306-010	SAL-MDS/PPS NURSE SALARIES	133,892.00	121,137.00		0.00	121,137.00
8306-013	SAL-MDS/PPS NURSE SALARIES	7,128.00	6,902.00		0.00	6,902.00
8306-014	SAL-MDS/PPS NURSE SALARIES	3,151.00	3,974.00		0.00	3,974.00
8306-015	SAL-MDS/PPS NURSE SALARIES	2,671.00	2,516.00		0.00	2,516.00
8306-017	SAL-MDS/PPS NURSE SALARIES	18,590.00	6,925.00		0.00	6,925.00

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		12/31/2022	12/31/2023			12/31/2023
8306-018	SAL-MDS/PPS NURSE SALARIES	0.00	98.00		0.00	98.00
8307-010	SAL-MMQ NURSE SALARIES	31,862.00	50,668.00		0.00	50,668.00
8307-011	SAL-MMQ NURSE SALARIES	85.00	40.00		0.00	40.00
8307-013	SAL-MMQ NURSE SALARIES	2,023.00	1,165.00		0.00	1,165.00
8307-014	SAL-MMQ NURSE SALARIES	2,011.00	717.00		0.00	717.00
8307-015	SAL-MMQ NURSE SALARIES	1,021.00	731.00		0.00	731.00
8307-017	SAL-MMQ NURSE SALARIES	2,507.00	2,079.00		0.00	2,079.00
8308-010	SAL-NURSE SUPERVISORS:SNF	317,280.00	376,132.00		0.00	376,132.00
8308-011	SAL-NURSE SUPERVISORS:SNF	16,880.00	12,932.00		0.00	12,932.00
8308-013	SAL-NURSE SUPERVISORS:SNF	21,142.00	22,779.00		0.00	22,779.00
8308-014	SAL-NURSE SUPERVISORS:SNF	10,900.00	12,744.00		0.00	12,744.00
8308-015	SAL-NURSE SUPERVISORS:SNF	6,587.00	6,202.00		0.00	6,202.00
8308-017	SAL-NURSE SUPERVISORS:SNF	15,052.00	22,580.00		0.00	22,580.00
8311-010	SAL-RN:SNF CERT	283,327.00	361,363.00		0.00	361,363.00
8311-011	SAL-RN:SNF CERT	30,787.00	18,284.00		0.00	18,284.00
8311-013	SAL-RN:SNF CERT	7,934.00	9,730.00		0.00	9,730.00
8311-014	SAL-RN:SNF CERT	4,555.00	5,323.00		0.00	5,323.00
8311-015	SAL-RN:SNF CERT	4,139.00	4,941.00		0.00	4,941.00
8311-017	SAL-RN:SNF CERT	20,961.00	20,424.00		0.00	20,424.00
8311-018	SAL-RN:SNF CERT	49,153.00	5,037.00		0.00	5,037.00
8312-010	SAL-LPN:SNF CERT	994,318.00	1,006,278.00		0.00	1,006,278.00
8312-011	SAL-LPN:SNF CERT	115,594.00	153,638.00		0.00	153,638.00
8312-013	SAL-LPN:SNF CERT	31,957.00	39,777.00		0.00	39,777.00
8312-014	SAL-LPN:SNF CERT	19,266.00	23,086.00		0.00	23,086.00
8312-015	SAL-LPN:SNF CERT	19,089.00	20,171.00		0.00	20,171.00
8312-017	SAL-LPN:SNF CERT	99,972.00	92,804.00		0.00	92,804.00
8312-018	SAL-LPN:SNF CERT	33,206.00	35,372.00		0.00	35,372.00
8313-010	SAL-CERT AIDES SNF CERT	1,326,183.00	1,668,432.00		0.00	1,668,432.00
8313-011	SAL-CERT AIDES SNF CERT	267,068.00	241,632.00		0.00	241,632.00
8313-013	SAL-CERT AIDES SNF CERT	54,733.00	70,192.00		0.00	70,192.00
8313-014	SAL-CERT AIDES SNF CERT	28,835.00	38,053.00		0.00	38,053.00
8313-015	SAL-CERT AIDES SNF CERT	26,207.00	32,949.00		0.00	32,949.00
8313-017	SAL-CERT AIDES SNF CERT	59,668.00	55,231.00		0.00	55,231.00
8313-018	SAL-CERT AIDES SNF CERT	31,895.00	32,319.00		0.00	32,319.00
8318-010	SAL-SCHEDULER	18,123.00	19,813.00		0.00	19,813.00
8318-011	SAL-SCHEDULER	2,309.00	2,219.00		0.00	2,219.00
8318-014	SAL-SCHEDULER	528.00	566.00		0.00	566.00
8318-015	SAL-SCHEDULER	378.00	388.00		0.00	388.00
8318-017	SAL-SCHEDULER	238.00	331.00		0.00	331.00
8319-010	SAL-MEDICAL RECORDS	32,750.00	35,977.00		0.00	35,977.00
8319-011	SAL-MEDICAL RECORDS	472.00	571.00		0.00	571.00
8319-013	SAL-MEDICAL RECORDS	2,268.00	3,345.00		0.00	3,345.00
8319-014	SAL-MEDICAL RECORDS	1,722.00	928.00		0.00	928.00
8319-015	SAL-MEDICAL RECORDS	664.00	618.00		0.00	618.00
8319-017	SAL-MEDICAL RECORDS	314.00	160.00		0.00	160.00
8320-010	SAL-CENTRAL SUPPLY	18,876.00	19,813.00		0.00	19,813.00
8320-011	SAL-CENTRAL SUPPLY	3,127.00	2,219.00		0.00	2,219.00
8320-013	SAL-CENTRAL SUPPLY	1,841.00	325.00		0.00	325.00
8320-014	SAL-CENTRAL SUPPLY	999.00	566.00		0.00	566.00
8320-015	SAL-CENTRAL SUPPLY	301.00	388.00		0.00	388.00
8320-017	SAL-CENTRAL SUPPLY	288.00	331.00		0.00	331.00
8430-010	NURSING ADMIN INTERCOMPANY	(3,353.00)	743.00		0.00	743.00
8437-010	SUPPLEMENTS	19,363.00	18,076.00		0.00	18,076.00
8438-010	NURSING SUPPLIES	250,589.00	232,550.00		0.00	232,550.00
8441-010	MEDICAL EQUIPMENT RENTAL	43,851.00	40,569.00		0.00	40,569.00
8450-010	PURCH SERV-RN:SNF CERT	164,059.00	184,190.00		2,500.15	186,690.15
8452-010	PURCH SERV-LPN:SNF CERT	138,945.00	474,513.00	CAIDJE -	2,500.15 (6,515.29)	467,997.71
8454-010	PURCHASE SERV-AIDES:SNF	79,878.00	88,077.00	CAIDJE -	(6,515.29) 1,300.24	89,377.24
9540-010	MISC EXPENSES	14,987.00	0.00	CAIDJE -	1,300.24	0.00
9570-010	(GAIN)/LOSS ON REFINANCING	0.00	16,246.00		0.00	16,246.00
9608-010	BAD DEBTS-OTHER:SNF CERTIFIED	53,202.00	142,245.00		0.00	142,245.00
9710-010	INTEREST- MORTGAGE	538,954.00	848,124.00		0.00	848,124.00
9715-010	MORTGAGE INSURANCE PREMIUM	0.00	149,297.00		0.00	149,297.00
9720-010	INTEREST- SUBDEBT	151,834.00	0.00		0.00	0.00
9740-010	INT-WORKING CAPITAL	25,695.00	4,507.00		0.00	4,507.00
9765-010	PENALTIES	1,070.00	0.00		0.00	0.00
9821-010	DEPREC-BUILDING	210,696.00	210,696.00		0.00	210,696.00
9823-010	DEPREC-BUILDING IMPROVEMENTS	442,582.00	443,148.00		0.00	443,148.00
9824-010	DEPREC-OTHER IMPROVEMENTS	31,596.00	38,016.00		0.00	38,016.00
9827-010	DEPREC-FURNITURE & EQUIP	76,664.00	83,044.00		0.00	83,044.00
9829-010	DEPREC COMPUTER EQUIPMENT	3,460.00	7,891.00		0.00	7,891.00
9845-010	AMORT-FINANCE FEES	17,539.00	9,166.00		0.00	9,166.00

Client: **A443968 - Alliance Health of Brockton, Inc.**
Engagement: **MDMC 2023 - Alliance Health of Brockton, Inc.**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
9848-010	EQUITY TRANSFER	0.00	4,504,006.00		0.00	4,504,006.00
9865-010	AMORT-INTANGIBLE ASSETS	90,735.00	90,735.00		0.00	90,735.00
9920-010	STATE ASSESSMENT	729,477.00	830,197.00		0.00	830,197.00
Subtotal : None		<u>(723,793.00)</u>	<u>1,037,571.00</u>		<u>0.00</u>	<u>1,037,571.00</u>
Total [3000] P & L		<u>(723,793.00)</u>	<u>1,037,571.00</u>		<u>0.00</u>	<u>1,037,571.00</u>
Sum of Account Groups		0.00	0.00		0.00	0.00
Net (Income) Loss		0.00	0.00		0.00	0.00

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Client: **A443968 - Alliance Health of Brockton, Inc.**
Engagement: **MDMC 2023 - Alliance Health of Brockton, Inc.**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - MCD SNF-CR Groupings Report**

Account	Description	CAID 12/31/2023	PP-1 12/31/2022
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
1101-010	CASH - MONEY MARKET	1,921,296.00	0.00
1102-010	PETTY CASH	627.00	627.00
1105-010	CASH CHECKING -WEST ACRES	139,155.00	1,730,376.00
1118-010	CASH-PAYROLL	1,838.00	0.00
1172-010	PAYROLL CLEARING	12.00	0.00
1227-010	RESTR CASH - CITIZENS	0.00	2,504,006.00
1228-010	HUD RESIDUAL RECEIPTS	613,257.00	0.00
Subtotal : None		2,676,185.00	4,235,009.00
Total [S6L1.1C1]	Cash and Cash Equivalents	2,676,185.00	4,235,009.00
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C] A/ R Self-Pay Patients (Private)			
1300-010	ACCTS REC-PRIVATE-SNF	87,788.00	116,770.00
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		87,788.00	116,770.00
Subgroup : [S6L1.5C] A/R Managed Care Patients (Private)			
1308-010	ACCTS REC-MANAGED CARE/HMO-S	518,683.00	534,745.00
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		518,683.00	534,745.00
Subgroup : [S6L1.5C] A/r Medicare Non Managed Care			
1304-010	ACCTS REC-MEDICARE A-SNF	256,609.00	316,477.00
1305-010	ACCTS REC-MEDICARE B-SNF	9,895.00	1,961.00
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		266,504.00	318,438.00
Subgroup : [S6L1.5C] A/R Mass Medicaid Non Managed Care			
1302-010	ACCTS REC-MEDICAID-SNF	1,534,997.00	1,151,079.00
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Car		1,534,997.00	1,151,079.00
Total [S6L1.5C1]	Payer Accounts Receivable	2,407,972.00	2,121,032.00
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
1329-010	BAD DEBT RESERVE	(141,755.00)	(140,680.00)
Subtotal : None		(141,755.00)	(140,680.00)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(141,755.00)	(140,680.00)
Group : [S6L1.8C1]	Receivable from Affiliates/Related Parties		
Subgroup : None			
1724-010	DUE FROM AFFILIATE - OTHER	0.00	(123.00)
1726-010	DUE TO/FROM ABBOTT - NEW	0.00	3,353.00
Subtotal : None		0.00	3,230.00
Total [S6L1.8C1]	Receivable from Affiliates/Related Parties	0.00	3,230.00
Group : [S6L1.10C1]	Supply Inventory		
Subgroup : None			
1538-010	INVENTORY	5,000.00	5,000.00
Subtotal : None		5,000.00	5,000.00
Total [S6L1.10C1]	Supply Inventory	5,000.00	5,000.00
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
1530-010	PREPAID INSURANCE	118,178.00	34,094.00
Subtotal : None		118,178.00	34,094.00
Total [S6L1.13C1]	Prepaid Insurance	118,178.00	34,094.00
Group : [S6L1.15C1]	Other Prepaid Expenses		
Subgroup : None			
1580-010	PREPAID EXPENSES-OTHER	7,113.00	5,090.00
Subtotal : None		7,113.00	5,090.00
Total [S6L1.15C1]	Other Prepaid Expenses	7,113.00	5,090.00

Group : [S6L1.17C1] Other Current Assets

Subgroup : None

1346-010	EXCHANGE	3,636.00	0.00
1719-010	DEPOSITS-OTHER	4,550.00	4,550.00
1751-010	HUD MIP ESCROW	81,635.00	0.00
1752-010	HUD INSURANCE ESCROW	54,690.00	0.00
1753-010	HUD DEBT SERVICE RESERVE	535,713.00	0.00
1758-010	HUD CAPITAL REPL RESERVE	445,751.00	0.00
Subtotal : None		1,125,975.00	4,550.00
Total [S6L1.17C1]	Other Current Assets	1,125,975.00	4,550.00

Group : [S6L2.1C1] Land

Subgroup : None

1902-010	LAND	300,000.00	300,000.00
Subtotal : None		300,000.00	300,000.00
Total [S6L2.1C1]	Land	300,000.00	300,000.00

Group : [S6L2.2C1] Building

Subgroup : [S6L2.2C] Building Costs

1912-010	BUILDING	6,321,000.00	6,321,000.00
Subtotal [S6L2.2C1A] Building Costs		6,321,000.00	6,321,000.00

Subgroup : [S6L2.2C] A/D Building

1919-010	ACCUM DEPREC-BUILDING	(5,115,234.00)	(4,904,538.00)
Subtotal [S6L2.2C1B] A/D Building		(5,115,234.00)	(4,904,538.00)

(210,696.00)

Total [S6L2.2C1]	Building	1,205,766.00	1,416,462.00
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Group : [S6L2.3C1] Improvements - Cost

Subgroup : [S6L2.3C] Building Improvements

1922-010	BUILDING IMPROVEMENTS	8,881,338.00	8,858,133.00
Subtotal [S6L2.3C1A] Building Improvements		8,881,338.00	8,858,133.00

Subgroup : [S6L2.3C] Other Improvements

1935-010	OTHER IMPROVEMENTS	393,839.00	327,705.00
Subtotal [S6L2.3C1C] Other Improvements		393,839.00	327,705.00

9,275,177.00 9,185,838.00 89,339.00

Subgroup : [S6L2.3C] A/D Building Improvements

1929-010	ACCUM DEPR-BUILD IMPROVEMENT	(2,394,431.00)	(1,951,282.00)
Subtotal [S6L2.3C1D] A/D Building Improvements		(2,394,431.00)	(1,951,282.00)

Subgroup : [S6L2.3C] A/D Other Improvements

1936-010	ACCUM DEPREC-OTHER IMPROVEMENTS	(158,511.00)	(120,495.00)
Subtotal [S6L2.3C1F] A/D Other Improvements		(158,511.00)	(120,495.00)

(2,552,942.00) (2,071,777.00) (481,165.00)

Total [S6L2.3C1]	Improvements - Cost	6,722,235.00	7,114,061.00
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Group : [S6L2.4C1] Equipment

Subgroup : [S6L2.4C] Equipment Cost

1952-010	FURNITURE & EQUIPMENT	2,336,811.00	2,309,171.00
1972-010	COMPUTER EQUIPMENT	139,458.00	114,501.00
Subtotal [S6L2.4C1A] Equipment Cost		2,476,269.00	2,423,672.00

52,597.00

Subgroup : [S6L2.4C] A/D Equipment

1959-010	ACCUM DEPREC-FURN & EQUIPMENT	(1,922,178.00)	(1,839,134.00)
1979-010	ACCUM DEPREC-COMPUTER EQUIPMENT	(113,396.00)	(105,505.00)
Subtotal [S6L2.4C1b] A/D Equipment		(2,035,574.00)	(1,944,639.00)

(90,935.00)

Total [S6L2.4C1]	Equipment	440,695.00	479,033.00
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Group : [S6L2.5C1] Software/Limited Life Assets

Subgroup : [S6L2.5C] Software Cost

1982-010	SOFTWARE	17,659.00	17,659.00
Subtotal [S6L2.5C1A] Software Cost		17,659.00	17,659.00

Subgroup : [S6L2.5C] A/D Software

1989-010	ACCUM AMORT-SOFTWARE	(17,659.00)	(17,659.00)
Subtotal [S6L2.5C1B] A/D Software		(17,659.00)	(17,659.00)

0.00

Total [S6L2.5C1]	Software/Limited Life Assets	0.00	0.00
Group : [S6L3.3C1] Other Deferred Charges and Non Current Assets			
Subgroup : [S6L3.3C] Purchased Goodwill			
1735-010	ACCUM AMORT:ORG COSTS	1,380,000.00	1,380,000.00
1738-010	ACCUM AMORT:GOODWILL	(926,325.00)	(835,590.00)
Subtotal [S6L3.3C1B]	Purchased Goodwill	453,675.00	544,410.00
Total [S6L3.3C1]	Other Deferred Charges and Non Curr	453,675.00	544,410.00
Group : [S6L3.4C1] Construction in Progress			
Subgroup : None			
1970-010	CONSTRUCTION IN PROGRESS	4,053.00	0.00
Subtotal : None		4,053.00	0.00
Total [S6L3.4C1]	Construction in Progress	4,053.00	0.00
Group : [S6L3.5C1] Mortgage Acquisition Costs			
Subgroup : None			
1740-010	DEFERRED FINANCE FEES	229,061.00	330,860.00
Subtotal : None		229,061.00	330,860.00
Total [S6L3.5C1]	Mortgage Acquisition Costs	229,061.00	330,860.00
Group : [S6L3.6C1] Accum Amort of Mortgage Acquisition Costs			
Subgroup : None			
1743-010	ACCUM AMORT FINANCE FEES	(9,166.00)	(158,357.00)
Subtotal : None		(9,166.00)	(158,357.00)
Total [S6L3.6C1]	Accum Amort of Mortgage Acquisition	(9,166.00)	(158,357.00)
Group : [S6L5.1C1] Trade Payable			
Subgroup : None			
2102-010	ACCOUNTS PAYABLE-TRADE	(508,099.00)	(448,670.00)
Subtotal : None		(508,099.00)	(448,670.00)
Total [S6L5.1C1]	Trade Payable	(508,099.00)	(448,670.00)
Group : [S6L5.2C1] Accrued Expenses			
Subgroup : None			
2170-010	ACCRUED EXPENSES-OPERATING	(450,055.00)	(230,813.00)
Subtotal : None		(450,055.00)	(230,813.00)
Total [S6L5.2C1]	Accrued Expenses	(450,055.00)	(230,813.00)
Group : [S6L5.5C1] Long Term Debt, Current Portion-Related Parties. Subsidiaries & Affil			
Subgroup : None			
2756-010	ALLIANCE WORKING CAPITAL LINE	0.00	(800,000.00)
Subtotal : None		0.00	(800,000.00)
Total [S6L5.5C1]	Long Term Debt, Current Portion-Rela	0.00	(800,000.00)
Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities			
Subgroup : [S6L5.7C] Accrued Salaaries			
2550-010	ACCRUED PAYROLL	(346,618.00)	(307,367.00)
2565-010	ACCD VACATION	(208,983.00)	(222,720.00)
Subtotal [S6L5.7C1A]	Accrued Salaaries	(555,601.00)	(530,087.00)
Subgroup : [S6L5.7C] Accrued Payroll Taxes Withheld			
2516-010	W/H FICA TAXES	(3,758.00)	(2,359.00)
2517-010	W/H MEDICARE TAXES	(879.00)	(552.00)
2526-010	W/H STATE INC TAX - MA	(2,805.00)	(1,773.00)
2530-010	Other Withholdings/Misc.	2,696.00	818.00
2560-010	ACCRUED FICA TAXES	(15,987.00)	(17,038.00)
Subtotal [S6L5.7C1B]	Accrued Payroll Taxes Withheld	(20,733.00)	(20,904.00)
Subgroup : [S6L5.7C] Other Payroll Liabilities			
2536-010	W/H GARNISHMENTS	(74.00)	(43.00)
2538-010	FAMILY MEDICAL LEAVE TAX	(241.00)	(130.00)
2540-010	LIFE INSURANCE WITHHELD	(2,461.00)	(1,982.00)
2568-010	ACCD PENSION/401(K)	(1,245.00)	(937.00)
Subtotal [S6L5.7C1D]	Other Payroll Liabilities	(4,021.00)	(3,092.00)
Subgroup : None			
2564-010	ACCD BONUS	(4,266.00)	(4,500.00)
Subtotal : None		(4,266.00)	(4,500.00)

Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	(584,621.00)	(558,583.00)	
Group : [S6L5.8C1]	State & Federal Taxes Payable			
Subgroup : None				
2514-010	W/H FEDERAL INCOME TAXES	(5,909.00)	(3,604.00)	
Subtotal : None		(5,909.00)	(3,604.00)	
Total [S6L5.8C1]	State & Federal Taxes Payable	(5,909.00)	(3,604.00)	
Group : [S6L5.10C1]	Other Current Liabilities			
Subgroup : [S6L5.10C1]	Other Current Liabilities			
2165-010	UNEARNED INCOME	(2,970.00)	0.00	
Subtotal [S6L5.10C1]	Other Current Liabilities	(2,970.00)	0.00	
Total [S6L5.10C1]	Other Current Liabilities	(2,970.00)	0.00	
Group : [S6L6.1C1]	Motgage Payable			
Subgroup : None				
2306-010	MORTGAGE - S/T	(152,659.00)	(14,065,350.00)	
2910-010	MORTGAGE- L/T	(14,658,710.00)	0.00	
Subtotal : None		(14,811,369.00)	(14,065,350.00)	
Total [S6L6.1C1]	Motgage Payable	(14,811,369.00)	(14,065,350.00)	(746,019.00)
Group : [S6L6.2C1]	Due to Related Parties, Subsidiaries & Affilates			
Subgroup : None				
1728-010	DUE TO/FROM BRAINTREE	0.00	31,360.00	
1731-010	DUE TO/FROM MARINA BAY	0.00	1,400.00	
Subtotal : None		0.00	32,760.00	
Total [S6L6.2C1]	Due to Related Parties, Subsidiaries & Affilates	0.00	32,760.00	
Group : [S6L8C.7C4]	Owners Equity Balance-Dividends Paid			
Subgroup : None				
3251-010	UNRESTRICTED NET ASSETS	(9,849,196.00)	(7,784,759.00)	
3251-011	UNRESTRICTED NET ASSETS	2,704,808.00	2,226,848.00	
3251-012	UNRESTRICTED NET ASSETS	1,063,759.00	1,063,759.00	
3251-013	UNRESTRICTED NET ASSETS	1,756,512.00	1,514,165.00	
3251-014	UNRESTRICTED NET ASSETS	776,465.00	647,953.00	
3251-015	UNRESTRICTED NET ASSETS	691,775.00	589,443.00	
3251-016	UNRESTRICTED NET ASSETS	474,217.00	469,717.00	
3251-017	UNRESTRICTED NET ASSETS	820,728.00	551,932.00	
3251-018	UNRESTRICTED NET ASSETS	612,676.00	496,480.00	
3400-010	RETAINED EARNINGS	728,721.00	728,721.00	
Subtotal : None		(219,535.00)	504,259.00	
Total [S6L8C.7C4]	Owners Equity Balance-Dividends Paid	(219,535.00)	504,259.00	
Group : [S2L1.1C1]	Private Pay			
Subgroup : None				
4000-010	PRIVATE ROOM & BOARD:SNF	(1,073,855.00)	(1,162,275.00)	
Subtotal : None		(1,073,855.00)	(1,162,275.00)	
Total [S2L1.1C1]	Private Pay	(1,073,855.00)	(1,162,275.00)	
Group : [S2L1.4C1]	Medicare-Fee-For-Service			
Subgroup : None				
4100-010	MEDICARE A R & B:SNF	(3,797,037.00)	(4,253,621.00)	
4125-010	CONTRACT ALLOW:MC A SNF	933,397.00	1,002,705.00	
Subtotal : None		(2,863,640.00)	(3,250,916.00)	
Total [S2L1.4C1]	Medicare-Fee-For-Service	(2,863,640.00)	(3,250,916.00)	
Group : [S2L1.5C1]	Medicare Managed Care (Part C)			
Subgroup : None				
4130-010	OTHER ROOM & BOARD:SNF	(4,766,029.75)	(7,147,779.00)	
4130-011	OTHER ROOM & BOARD:SNF	(3,100.00)	0.00	
4138-010	ROOM & BOARD ALLOW:SNF	2,578,146.00	2,713,885.00	
Subtotal : None		(2,190,983.75)	(4,433,894.00)	
Total [S2L1.5C1]	Medicare Managed Care (Part C)	(2,190,983.75)	(4,433,894.00)	
Group : [S2L1.6C1]	MassHealth Fee-for-Service			
Subgroup : None				
4050-010	MEDICAID ROOM & BOARD:SNF	(9,410,854.39)	(9,619,088.00)	
4050-011	MEDICAID ROOM & BOARD:SNF	(30,200.00)	0.00	
4058-010	ROOM & BOARD ALLOW:SNF	5,038,020.00	4,752,093.00	

4882-010	SNF TRANSITIONS	(1,362,171.00)	0.00
Subtotal : None		(5,765,205.39)	(4,866,995.00)
Total [S2L1.6C1]	MassHealth Fee-for-Service	(5,765,205.39)	(4,866,995.00)
Group : [S2L1.8C1]	Senior Care Options		
Subgroup : None			
3027.00	SCO & PACE INCOME	(2,396,316.41)	0.00
Subtotal : None		(2,396,316.41)	0.00
Total [S2L1.8C1]	Senior Care Options	(2,396,316.41)	0.00
Group : [S2L1.9C1]	Care One		
Subgroup : None			
3040.00	MEDICAID MANANGED CARE RM & B	(195,871.84)	0.00
Subtotal : None		(195,871.84)	0.00
Total [S2L1.9C1]	Care One	(195,871.84)	0.00
Group : [S2L1.12C1]	Medicaid Patient Paid Amount		
Subgroup : None			
3023.01	MEDICAID INCOME R&B - PPA	(914,026.00)	0.00
Subtotal : None		(914,026.00)	0.00
Total [S2L1.12C1]	Medicaid Patient Paid Amount	(914,026.00)	0.00
Group : [S2L1.15C1]	Other Payer Revenue		
Subgroup : None			
3023.2	Mcaid Hospice	(617,861.61)	0.00
Subtotal : None		(617,861.61)	0.00
Total [S2L1.15C1]	Other Payer Revenue	(617,861.61)	0.00
Group : [S2L1.1C2]	Ancillary-Private Pay		
Subgroup : None			
4013-010	DRUGS & PHARMACY:PRIV SNF	(6.00)	0.00
4025-010	ANCILLARY ALLOW:PRIV SNF	6.00	(215.00)
Subtotal : None		0.00	(215.00)
Total [S2L1.1C2]	Ancillary-Private Pay	0.00	(215.00)
Group : [S2L1.4C2]	Ancillary-Medicare Fee-for-Service		
Subgroup : None			
4110-010	OXYGEN:MC A SNF	(641.00)	(275.00)
4111-010	PHYSICAL THERAPY:MC A SNF	(496,020.00)	(594,510.00)
4112-010	SPEECH THERAPY:MC A SNF	(97,420.00)	(103,100.00)
4113-010	DRUGS & PHARMACY:MC A SNF	(197,222.00)	(188,136.00)
4114-010	MEDICAL SUPPLIES:MC A SNF	(4,157.00)	(7,553.00)
4115-010	LABORATORY:MC A SNF	(57,936.00)	(73,773.00)
4116-010	AMBULANCE:MC A SNF	(38,335.00)	(47,577.00)
4117-010	X-RAY:MC A SNF	(26,130.00)	(25,787.00)
4118-010	OCCUP THERAPY:MC A SNF	(520,590.00)	(610,470.00)
4126-010	CONTRACT ALLOW: MC A SNF ANCIL	1,438,451.00	1,651,396.00
4161-010	PHYSICAL THERAPY:MC B	(110,737.00)	(135,407.00)
4162-010	SPEECH THERAPY:MC B	(22,200.00)	(42,675.00)
4163-010	DRUGS & PHARMACY:MC B	(19,896.00)	(48,171.00)
4165-010	LABORATORY:MC B	0.00	(3,600.00)
4168-010	OCCUPATIONAL THERAPY:MC B	(194,460.00)	(218,160.00)
4170-010	IV THERAPY:MC B	0.00	(338.00)
4174-010	OTHER-MEDICARE PART B	(4,901.00)	468.00
4175-010	ANCILLARY ALLOWANCE:MC B	153,641.00	218,609.00
Subtotal : None		(198,553.00)	(229,059.00)
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(198,553.00)	(229,059.00)
Group : [S2L1.5C2]	Ancillary-Medicare Managed Care (Part C)		
Subgroup : None			
4140-010	OXYGEN:OTH SNF	(1,854.00)	(3,412.00)
4141-010	PHYSICAL THERAPY:OTH SNF	(687,900.00)	(690,990.00)
4142-010	SPEECH THERAPY:OTH SNF	(97,975.00)	(110,465.00)
4143-010	DRUGS & PHARMACY:OTH SNF	(224,354.00)	(222,797.00)
4144-010	MEDICAL SUPPLIES:OTH SNF	(5,134.00)	(1,261.00)
4145-010	LABORATORY:OTH SNF	(46,845.00)	(49,951.00)
4147-010	X-RAY:OTH SNF	(22,124.00)	(22,093.00)
4148-010	OCCUP THERAPY:OTH SNF	(706,470.00)	(693,150.00)
4149-010	PROST/ORTH SUPPLY:OTH SNF	(9,785.00)	0.00
4155-010	ANCILLARY ALLOW:OTH SNF	1,796,924.00	1,794,099.00

Subtotal : None		(5,517.00)	(20.00)
Total [S2L1.5C2]	Ancillary-Medicare Managed Care (Pa	(5,517.00)	(20.00)
Group : [S2L1.6C2]	Ancillary-MassHealth Fee-for-Service		
Subgroup : None			
4063-010	DRUGS & PHARMACY:MD SNF	(23,636.00)	(25,693.00)
4064-010	MEDICAL SUPPLIES-MD SNF	(445.00)	(1,480.00)
4075-010	ANCILLARY ALLOWNCE:MD SNF	(4,519.00)	27,173.00
Subtotal : None		(28,600.00)	0.00
Total [S2L1.6C2]	Ancillary-MassHealth Fee-for-Service	(28,600.00)	0.00
Group : [S2L3.2C1]	Endowment & Other Non Recoverable Revenue		
Subgroup : None			
4883-010	STATE STIMULUS INCOME	0.00	(397,149.00)
4884-010	FEDERAL STIMULUS INCOME	0.00	(63,350.00)
4886-010	GRANT AND FUNDRAISING INCOME	(23,205.00)	(30,723.00)
4887-010	OTHER INCOME - COVID TEST	(75,024.00)	(294,684.00)
4889-010	ERC INCOME	(2,959,208.92)	0.00
Subtotal : None		(3,057,437.92)	(785,906.00)
Total [S2L3.2C1]	Endowment & Other Non Recoverab	(3,057,437.92)	(785,906.00)
Group : [S2L3.7C1]	Interest Income		
Subgroup : None			
4845-010	INTEREST INCOME	(103,185.00)	(3,795.00)
Subtotal : None		(103,185.00)	(3,795.00)
Total [S2L3.7C1]	Interest Income	(103,185.00)	(3,795.00)
Group : [S2L3.9C1]	Administrative & General Recoverable Income		
Subgroup : None			
4668-010	EMPLOYEE RETENTION CREDITS	0.00	(215,959.00)
Subtotal : None		0.00	(215,959.00)
Total [S2L3.9C1]	Administrative & General Recoverabl	0.00	(215,959.00)
Group : [S2L3.11C1]	Variable Recoverable Income		
Subgroup : None			
4685-010	REVENUE MEDICAL RECORDS	(167.00)	(375.00)
4888-010	MISCELLANEOUS INCOME	(318.08)	(1,028.00)
Subtotal : None		(485.08)	(1,403.00)
Total [S2L3.11C1]	Variable Recoverable Income	(485.08)	(1,403.00)
Group : [S3L1.1C1]	Director of Nurses Salary		
Subgroup : None			
8301-010	SAL-DIRECTOR OF NURSES	113,543.00	100,955.00
8301-013	SAL-DIRECTOR OF NURSES	9,057.00	8,151.00
8301-014	SAL-DIRECTOR OF NURSES	(46.00)	4,270.00
8301-015	SAL-DIRECTOR OF NURSES	2,095.00	2,552.00
8301-016	SAL-DIRECTOR OF NURSES	22,563.00	4,500.00
8301-017	SAL-DIRECTOR OF NURSES	(4,895.00)	10,230.00
8430-010	NURSING ADMIN INTERCOMPANY	743.00	(3,353.00)
Subtotal : None		143,060.00	127,305.00
Total [S3L1.1C1]	Director of Nurses Salary	143,060.00	127,305.00
Group : [S3L1.7C1]	Registered Nurses Salaries		
Subgroup : None			
8303-010	SAL-ASST DIRECTOR OF NURSES	87,160.00	66,042.00
8303-013	SAL-ASST DIRECTOR OF NURSES	5,877.00	4,083.00
8303-014	SAL-ASST DIRECTOR OF NURSES	2,283.00	2,183.00
8303-015	SAL-ASST DIRECTOR OF NURSES	1,552.00	1,306.00
8303-017	SAL-ASST DIRECTOR OF NURSES	1,376.00	582.00
8308-010	SAL-NURSE SUPERVISORS:SNF	376,132.00	317,280.00
8308-011	SAL-NURSE SUPERVISORS:SNF	12,932.00	16,880.00
8308-013	SAL-NURSE SUPERVISORS:SNF	22,779.00	21,142.00
8308-014	SAL-NURSE SUPERVISORS:SNF	12,744.00	10,900.00
8308-015	SAL-NURSE SUPERVISORS:SNF	6,202.00	6,587.00
8308-017	SAL-NURSE SUPERVISORS:SNF	22,580.00	15,052.00
8311-010	SAL-RN:SNF CERT	361,363.00	283,327.00
8311-011	SAL-RN:SNF CERT	18,284.00	30,787.00
8311-013	SAL-RN:SNF CERT	9,730.00	7,934.00
8311-014	SAL-RN:SNF CERT	5,323.00	4,555.00
8311-015	SAL-RN:SNF CERT	4,941.00	4,139.00

8311-017	SAL-RN:SNF CERT	20,424.00	20,961.00
8311-018	SAL-RN:SNF CERT	5,037.00	49,153.00
Subtotal : None		976,719.00	862,893.00
Total [S3L1.7C1]	Registered Nurses Salaries	976,719.00	862,893.00

Group : [S3L1.11C1] Registered Nurses Purchased Service Tempory Agency Staff

Subgroup : None			
8450-010	PURCH SERV-RN:SNF CERT	186,690.15	166,559.00
Subtotal : None		186,690.15	166,559.00
Total [S3L1.11C1]	Registered Nurses Purchased Service	186,690.15	166,559.00

186690.15

0.00

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

Subgroup : None			
8312-010	SAL-LPN:SNF CERT	1,006,278.00	994,318.00
8312-011	SAL-LPN:SNF CERT	153,638.00	115,594.00
8312-013	SAL-LPN:SNF CERT	39,777.00	31,957.00
8312-014	SAL-LPN:SNF CERT	23,086.00	19,266.00
8312-015	SAL-LPN:SNF CERT	20,171.00	19,089.00
8312-017	SAL-LPN:SNF CERT	92,804.00	99,972.00
8312-018	SAL-LPN:SNF CERT	35,372.00	33,206.00
Subtotal : None		1,371,126.00	1,313,402.00
Total [S3L1.12C1]	Licensed Practical Nurses Salary	1,371,126.00	1,313,402.00

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

Subgroup : None			
8452-010	PURCH SERV-LPN:SNF CERT	467,997.71	140,945.00
Subtotal : None		467,997.71	140,945.00
Total [S3L1.16C1]	Licensed Practical Nurses Purchased	467,997.71	140,945.00

467,997.71

0.00

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

Subgroup : None			
8313-010	SAL-CERT AIDES SNF CERT	1,668,432.00	1,326,183.00
8313-011	SAL-CERT AIDES SNF CERT	241,632.00	267,068.00
8313-013	SAL-CERT AIDES SNF CERT	70,192.00	54,733.00
8313-014	SAL-CERT AIDES SNF CERT	38,053.00	28,835.00
8313-015	SAL-CERT AIDES SNF CERT	32,949.00	26,207.00
8313-017	SAL-CERT AIDES SNF CERT	55,231.00	59,668.00
8313-018	SAL-CERT AIDES SNF CERT	32,319.00	31,895.00
Subtotal : None		2,138,808.00	1,794,589.00
Total [S3L1.17C1]	Certified Nurses Aides Salaries	2,138,808.00	1,794,589.00

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

Subgroup : None			
8454-010	PURCHASE SERV-AIDES:SNF	89,377.24	81,878.00
Subtotal : None		89,377.24	81,878.00
Total [S3L1.21C1]	Certified Nurses Aides Purchased Ser	89,377.24	81,878.00

89377.24

0.00

Group : [S3L2.4C1] Administration Purchased Service

Subgroup : None			
5139-010	PURC SERV-ADMINISTRATIVE	21,269.00	16,697.00
5154-010	ADMINISTRATOR INTECOMPANY	172,000.00	150,000.00
Subtotal : None		193,269.00	166,697.00
Total [S3L2.4C1]	Administration Purchased Service	193,269.00	166,697.00

Group : [S3L2.7C1] Clerical Staff Salaries

Subgroup : None			
5103-010	SALARIES-ADMINISTRATOR	2,628.00	4,945.00
5103-013	SAL-ASST ADMIN/AIT	43.00	0.00
5103-018	SAL-ASST ADMIN/AIT	138.00	0.00
5115-010	SAL-OFFICE/CLERICAL	190,790.00	185,883.00
5115-011	SAL-OFFICE/CLERICAL	1,013.00	2,313.00
5115-013	SAL-OFFICE/CLERICAL	8,835.00	8,554.00
5115-014	SAL-OFFICE/CLERICAL	3,593.00	7,040.00
5115-015	SAL-OFFICE/CLERICAL	3,460.00	3,741.00
5115-017	SAL-OFFICE/CLERICAL	1,570.00	4,594.00
5115-018	SAL-OFFICE/CLERICAL	101.00	294.00
6715-010	SAL-ADMISSIONS	216,771.00	196,049.00
6715-013	SAL-ADMISSIONS	11,058.00	11,066.00
6715-014	SAL-ADMISSIONS	3,374.00	3,129.00
6715-015	SAL-ADMISSIONS	3,693.00	3,853.00

6715-017	SAL-ADMISSIONS	6,163.00	7,541.00
Subtotal : None		453,230.00	439,002.00
Total [S3L2.7C1]	Clerical Staff Salaries	453,230.00	439,002.00
Group : [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping Services			
Subgroup : None			
5146-010	PAYROLL PROCESSING FEES	17,871.00	16,353.00
5148-010	DATA PROCESSING FEES	82,296.00	76,471.00
Subtotal : None		100,167.00	92,824.00
Total [S3L2.11C1]	Electronic Data Processing, Payroll &	100,167.00	92,824.00
Group : [S3L2.12C1] Office Supplies			
Subgroup : None			
5138-010	OFFICE SUPPLIES	30,340.00	27,194.00
5140-010	COURIER & POSTAGE	4,948.00	5,222.00
5141-010	ADMIN-EQUIP RENTAL	13,590.00	13,794.00
5145-010	BANK CHARGES	30,180.00	19,187.00
Subtotal : None		79,058.00	65,397.00
Total [S3L2.12C1]	Office Supplies	79,058.00	65,397.00
Group : [S3L2.13C1] Telecommunications (e.g. Internet & Phone)			
Subgroup : None			
5129-010	TELEPHONE	52,628.00	50,297.00
5130-010	CELL PHONE EXPENSE	70.00	876.00
Subtotal : None		52,698.00	51,173.00
Total [S3L2.13C1]	Telecommunications (e.g. Internet & f	52,698.00	51,173.00
Group : [S3L2.15C1] Travel, Conventions & Meetings			
Subgroup : None			
5142-010	EMPLOYEE TRAVEL	1,599.00	15.00
5370-010	SEMINARS & MEETINGS	2,720.00	5,597.00
Subtotal : None		4,319.00	5,612.00
Total [S3L2.15C1]	Travel, Conventions & Meetings	4,319.00	5,612.00
Group : [S3L2.16C1] Advertising: Help Wanted			
Subgroup : None			
5131-010	ADVERTISING-HELP WANTED	29,445.00	8,409.00
Subtotal : None		29,445.00	8,409.00
Total [S3L2.16C1]	Advertising: Help Wanted	29,445.00	8,409.00
Group : [S3L2.19C1] Accounting Services (not related to Appeals)			
Subgroup : None			
5126-010	ACCOUNTING FEES	21,612.00	32,199.00
Subtotal : None		21,612.00	32,199.00
Total [S3L2.19C1]	Accounting Services (not related to A	21,612.00	32,199.00
Group : [S3L2.20C1] Insurance: Malpractice & General Liability			
Subgroup : None			
5170-010	INSURANCE-GENERAL	132,240.00	139,111.00
Subtotal : None		132,240.00	139,111.00
Total [S3L2.20C1]	Insurance: Malpractice & General Liai	132,240.00	139,111.00
Group : [S3L2.22C1] Other A & G Expenses			
Subgroup : None			
5128-010	OTHER PROFESSIONAL FEES	300,092.90	8,725.00
5147-010	DONATIONS	0.00	125.00
5378-010	EMPLOYEE RELATIONS	18,437.00	14,402.00
7761-010	COVID TESTING RESIDENTS	0.00	3,285.00
9540-010	MISC EXPENSES	0.00	14,987.00
9570-010	(GAIN)/LOSS ON REFINANCING	16,246.00	0.00
9848-010	EQUITY TRANSFER	4,504,006.00	0.00
9865-010	AMORT-INTANGIBLE ASSETS	90,735.00	90,735.00
Subtotal : None		4,929,516.90	132,259.00
Total [S3L2.22C1]	Other A & G Expenses	4,929,516.90	132,259.00
Group : [S3L2B.1C1] Advertising Marketing			
Subgroup : None			
5133-010	BUSINESS PROMOTION	5,096.00	10,192.00
Subtotal : None		5,096.00	10,192.00
Total [S3L2B.1C1]	Advertising Marketing	5,096.00	10,192.00

Group : [S3L2B.2C1] Licenses & Dues Not Patient Related to Resident Care

Subgroup : None

5135-010	MEMBERSHIP DUES	16,749.00	16,060.00
5137-010	LICENSES	730.00	2,489.00
Subtotal : None		17,479.00	18,549.00
Total [S3L2B.2C1]	Licenses & Dues Not Patient Related	17,479.00	18,549.00

Group : [S3L2B.6C1] Legal: Other

Subgroup : None

5124-010	LEGAL FEES	26,506.00	21,224.00
Subtotal : None		26,506.00	21,224.00
Total [S3L2B.6C1]	Legal: Other	26,506.00	21,224.00

Group : [S3L2B.8C1] Management Company Fees

Subgroup : None

5118-010	HOME OFFICE FEES BASE	0.00	147,648.00
5120-010	MANAGEMENT/FINANCIAL SERVICES	688,060.00	561,420.00
Subtotal : None		688,060.00	709,068.00
Total [S3L2B.8C1]	Management Company Fees	688,060.00	709,068.00

Group : [S3L2B.10C1] Interest on Working Capital

Subgroup : None

9740-010	INT-WORKING CAPITAL	4,507.00	25,695.00
Subtotal : None		4,507.00	25,695.00
Total [S3L2B.10C1]	Interest on Working Capital	4,507.00	25,695.00

Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest

Subgroup : None

9765-010	PENALTIES	0.00	1,070.00
Subtotal : None		0.00	1,070.00
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including	0.00	1,070.00

Group : [S3L2B.14C1] Bad Debt Expenses

Subgroup : None

9608-010	BAD DEBTS-OTHER:SNF CERTIFIED	142,245.00	53,202.00
Subtotal : None		142,245.00	53,202.00
Total [S3L2B.14C1]	Bad Debt Expenses	142,245.00	53,202.00

Group : [S3L2B.15C1] User Fee Assessment

Subgroup : None

9920-010	STATE ASSESSMENT	830,197.00	729,477.00
Subtotal : None		830,197.00	729,477.00
Total [S3L2B.15C1]	User Fee Assessment	830,197.00	729,477.00

Group : [S3L3.5C1] Plant Operations: Salaires

Subgroup : None

5501-010	SAL-MAINT SUPERVISOR	61,892.00	51,908.00
5501-013	SAL-MAINT SUPERVISOR	4,083.00	2,343.00
5501-014	SAL-MAINT SUPERVISOR	1,128.00	585.00
5501-015	SAL-MAINT SUPERVISOR	1,041.00	1,091.00
5501-017	SAL-MAINT SUPERVISOR	540.00	1,261.00
5515-010	SAL-MAINTENANCE STAFF	14,069.00	14,319.00
5515-013	SAL-MAINTENANCE STAFF	35.00	756.00
5515-014	SAL-MAINTENANCE STAFF	147.00	0.00
5515-015	SAL-MAINTENANCE STAFF	317.00	336.00
5515-018	SAL-MAINTENANCE STAFF	146.00	0.00
Subtotal : None		83,398.00	72,599.00
Total [S3L3.5C1]	Plant Operations: Salaires	83,398.00	72,599.00

Group : [S3L3.8C1] Plant Operations: Purchased Service

Subgroup : None

5543-010	GROUNDKEEPING	10,074.00	9,614.00
5546-010	MAINTENANCE CONTRACTS	39,171.00	35,076.00
5547-010	RUBBISH REMOVAL	29,154.00	25,871.00
5548-010	SNOW REMOVAL	6,375.00	12,983.00
Subtotal : None		84,774.00	83,544.00
Total [S3L3.8C1]	Plant Operations: Purchased Service	84,774.00	83,544.00

Group : [S3L3.9C1] Plant Operations: Supplies & Expenses

Subgroup : None			
5538-010	MAINTENANCE SUPPLIES	24,670.00	30,679.00
Subtotal : None		24,670.00	30,679.00
Total [S3L3.9C1]		24,670.00	30,679.00

Group : [S3L3.10C1] Plant Operatins: Utilities

Subgroup : None			
5571-010	WATER & SEWER	126,485.00	168,257.00
5572-010	GAS/PROPANE	42,768.00	35,055.00
5574-010	ELECTRICITY	123,217.00	108,541.00
Subtotal : None		292,470.00	311,853.00
Total [S3L3.10C1]		292,470.00	311,853.00

Group : [S3L3.11C1] Plant Operatins: Repairs

Subgroup : None			
5539-010	MAINTENANCE & REPAIRS	53,736.00	51,957.00
Subtotal : None		53,736.00	51,957.00
Total [S3L3.11C1]		53,736.00	51,957.00

Group : [S3L3.13C1] Dietician: Salaries

Subgroup : None			
6303-010	SAL-DIETICIAN	85,054.00	78,051.00
6303-013	SAL-DIETICIAN	6,449.00	5,264.00
6303-014	SAL-DIETICIAN	1,148.00	1,640.00
6303-015	SAL-DIETICIAN	841.00	1,135.00
6303-017	SAL-DIETICIAN	2,177.00	2,260.00
Subtotal : None		95,669.00	88,350.00
Total [S3L3.13C1]		95,669.00	88,350.00

Group : [S3L3.16C1] Dietician: Purchased Service

Subgroup : None			
6323-010	DIETICIAN CONSULTING FEE	547.00	658.00
Subtotal : None		547.00	658.00
Total [S3L3.16C1]		547.00	658.00

Group : [S3L3.18C1] Dietary: Salaries

Subgroup : None			
6301-010	SAL-FOOD SERVICE SUPERVISOR	75,938.00	62,609.00
6301-013	SAL-FOOD SERVICE SUPERVISOR	4,692.00	2,451.00
6301-014	SAL-FOOD SERVICE SUPERVISOR	1,318.00	1,750.00
6301-015	SAL-FOOD SERVICE SUPERVISOR	1,377.00	1,189.00
6301-017	SAL-FOOD SERVICE SUPERVISOR	4,152.00	9,255.00
6305-010	SAL-COOKS	138,103.00	97,568.00
6305-011	SAL-COOKS	9,868.00	11,291.00
6305-013	SAL-COOKS	5,141.00	3,705.00
6305-014	SAL-COOKS	3,435.00	2,168.00
6305-015	SAL-COOKS	1,914.00	1,909.00
6305-017	SAL-COOKS	2,229.00	2,523.00
6305-018	SAL-COOKS	372.00	501.00
6315-010	SAL-DIETARY STAFF	227,493.00	202,762.00
6315-011	SAL-DIETARY STAFF	12,240.00	13,172.00
6315-013	SAL-DIETARY STAFF	8,521.00	6,602.00
6315-014	SAL-DIETARY STAFF	3,845.00	1,703.00
6315-015	SAL-DIETARY STAFF	3,783.00	3,477.00
6315-017	SAL-DIETARY STAFF	1,950.00	2,172.00
6315-018	SAL-DIETARY STAFF	872.00	857.00
6332-010	ALLOCATED SAL DIETARY	(32,871.00)	(32,760.00)
Subtotal : None		474,372.00	394,904.00
Total [S3L3.18C1]		474,372.00	394,904.00

Group : [S3L3.21C1] Dietary: Food

Subgroup : None			
6334-010	FOOD	345,748.00	309,148.00
Subtotal : None		345,748.00	309,148.00
Total [S3L3.21C1]		345,748.00	309,148.00

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

Subgroup : None			
6340-010	PURCHASE SERVICE-DIETARY	4,165.00	0.00
Subtotal : None		4,165.00	0.00

Total [S3L3.22C1]	Dietary: Purchased Service	4,165.00	0.00
Group : [S3L3.23C1] Dietary: Supplies & Expenses			
Subgroup : None			
6336-010	DISHES & UTENSILS	1,239.00	1,291.00
6338-010	DIETARY SUPPLIES	40,525.00	43,677.00
Subtotal : None		41,764.00	44,968.00
Total [S3L3.23C1]	Dietary: Supplies & Expenses	41,764.00	44,968.00
Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service			
Subgroup : [S3L3.27C] Housekeeping Purchased Service			
5939-010	PURCHASE SERVICE-HOUSEKEEPIN	305,755.00	294,815.00
Subtotal [S3L3.27C1#] Housekeeping Purchased Service		305,755.00	294,815.00
Subgroup : [S3L3.27C] Laundry Purchased Service			
5739-010	PURCHASE SERVICE-LAUNDRY	144,908.00	139,864.00
Subtotal [S3L3.27C1#] Laundry Purchased Service		144,908.00	139,864.00
Total [S3L3.27C1]	Housekeeping / Laundry: Purchased	450,663.00	434,679.00
Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense			
Subgroup : [S3L3.28C] Housekeeping Supplies & Expenses			
5938-010	HOUSEKEEPING SUPPLIES	14,667.00	11,824.00
Subtotal [S3L3.28C1#] Housekeeping Supplies & Expenses		14,667.00	11,824.00
Total [S3L3.28C1]	Housekeeping / Laundry: Supplies &	14,667.00	11,824.00
Group : [S3L3.29C1] Housekeepong / Laundry: Linen & Bedding			
Subgroup : None			
5740-010	LINENS & BEDDING	14,202.00	12,834.00
Subtotal : None		14,202.00	12,834.00
Total [S3L3.29C1]	Housekeepong / Laundry: Linen & Be	14,202.00	12,834.00
Group : [S3L3.31C1] Quality Assurance (QA) Professional: Salaires			
Subgroup : None			
8304-010	SAL-QUALITY IMPROVEMENT DIREC	63,097.00	79,372.00
8304-013	SAL-QUALITY IMPROVEMENT DIREC	3,269.00	5,160.00
8304-014	SAL-QUALITY IMPROVEMENT DIREC	360.00	2,030.00
8304-015	SAL-QUALITY IMPROVEMENT DIREC	1,054.00	1,517.00
8304-017	SAL-QUALITY IMPROVEMENT DIREC	2,995.00	3,074.00
Subtotal : None		70,775.00	91,153.00
Total [S3L3.31C1]	Quality Assurance (QA) Professional:	70,775.00	91,153.00
Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries			
Subgroup : None			
8318-010	SAL-SCHEDULER	19,813.00	18,123.00
8318-011	SAL-SCHEDULER	2,219.00	2,309.00
8318-014	SAL-SCHEDULER	566.00	528.00
8318-015	SAL-SCHEDULER	388.00	378.00
8318-017	SAL-SCHEDULER	331.00	238.00
8319-010	SAL-MEDICAL RECORDS	35,977.00	32,750.00
8319-011	SAL-MEDICAL RECORDS	571.00	472.00
8319-013	SAL-MEDICAL RECORDS	3,345.00	2,268.00
8319-014	SAL-MEDICAL RECORDS	928.00	1,722.00
8319-015	SAL-MEDICAL RECORDS	618.00	664.00
8319-017	SAL-MEDICAL RECORDS	160.00	314.00
8320-010	SAL-CENTRAL SUPPLY	19,813.00	18,876.00
8320-011	SAL-CENTRAL SUPPLY	2,219.00	3,127.00
8320-013	SAL-CENTRAL SUPPLY	325.00	1,841.00
8320-014	SAL-CENTRAL SUPPLY	566.00	999.00
8320-015	SAL-CENTRAL SUPPLY	388.00	301.00
8320-017	SAL-CENTRAL SUPPLY	331.00	288.00
Subtotal : None		88,558.00	85,198.00
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salari	88,558.00	85,198.00
Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries			
Subgroup : [S3L3.40C] MMQ Salaries			
8307-010	SAL-MMQ NURSE SALARIES	50,668.00	31,862.00
8307-011	SAL-MMQ NURSE SALARIES	40.00	85.00
8307-013	SAL-MMQ NURSE SALARIES	1,165.00	2,023.00

8307-014	SAL-MMQ NURSE SALARIES	717.00	2,011.00
8307-015	SAL-MMQ NURSE SALARIES	731.00	1,021.00
8307-017	SAL-MMQ NURSE SALARIES	2,079.00	2,507.00
Subtotal [S3L3.40C1] MMQ Salaries		55,400.00	39,509.00

Subgroup : [S3L3.40C1] MDS Salaries

8306-010	SAL-MDS/PPS NURSE SALARIES	121,137.00	133,892.00
8306-013	SAL-MDS/PPS NURSE SALARIES	6,902.00	7,128.00
8306-014	SAL-MDS/PPS NURSE SALARIES	3,974.00	3,151.00
8306-015	SAL-MDS/PPS NURSE SALARIES	2,516.00	2,671.00
8306-017	SAL-MDS/PPS NURSE SALARIES	6,925.00	18,590.00
8306-018	SAL-MDS/PPS NURSE SALARIES	98.00	0.00
Subtotal [S3L3.40C1] MDS Salaries		141,552.00	165,432.00

Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) E	196,952.00	204,941.00
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Group : [S3L3.48C1] Social Service Worker: Salaries

Subgroup : None

6701-010	SAL-SOCIAL SERVICES	134,721.00	138,908.00
6701-013	SAL-SOCIAL SERVICES	11,086.00	5,476.00
6701-014	SAL-SOCIAL SERVICES	2,889.00	4,737.00
6701-015	SAL-SOCIAL SERVICES	2,580.00	2,755.00
6701-017	SAL-SOCIAL SERVICES	2,117.00	1,174.00
Subtotal : None		153,393.00	153,050.00
Total [S3L3.48C1]	Social Service Worker: Salaries	153,393.00	153,050.00

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

Subgroup : None

6728-010	SOCIAL SERVICES CONSULTANT	10,200.00	7,650.00
Subtotal : None		10,200.00	7,650.00
Total [S3L3.51C1]	Social Service Worker: Purchased Service	10,200.00	7,650.00

Group : [S3L3.56C1] Indirect Restorative Therapy: Salaries

Subgroup : None

6069.01	SALARIES - PHYSICAL THERAPIST - I	47,220.77	0.00
6070.01	SALARIES - PTA - INDIRECT	33,407.68	0.00
6071.01	SALARIES - OT - INDIRECT	46,418.90	0.00
6072.01	SALARIES - OTA - INDIRECT	31,179.44	0.00
6073.01	SALARIES - SLP - INDIRECT	34,390.51	0.00
Subtotal : None		192,617.30	0.00

Total [S3L3.56C1]	Indirect Restorative Therapy: Salaries	192,617.30	0.00
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Group : [S3L3.59C1] Indirect Restorative Therapy: Consultants

Subgroup : None

7321-010	PURCH SRVC PT- INDIRECT	0.00	232.00
Subtotal : None		0.00	232.00
Total [S3L3.59C1]	Indirect Restorative Therapy: Consultants	0.00	232.00

Group : [S3L3.60C1] Direct Restorative Therapy: Salaries

Subgroup : None

7300-010	SAL-DIRECTOR OF REHAB	105,611.00	104,040.00
7300-013	SAL-DIRECTOR OF REHAB	12,085.00	11,821.00
7300-014	SAL-DIRECTOR OF REHAB	2,367.00	928.00
7300-015	SAL-DIRECTOR OF REHAB	2,044.00	2,168.00
7300-017	SAL-DIRECTOR OF REHAB	947.00	928.00
7301-010	SAL-PHYSICAL THERAPIST	119,549.23	177,421.00
7301-011	SAL-PHYSICAL THERAPIST	2,181.00	7,065.00
7301-013	SAL-PHYSICAL THERAPIST	4,201.00	5,429.00
7301-014	SAL-PHYSICAL THERAPIST	6,936.00	5,165.00
7301-015	SAL-PHYSICAL THERAPIST	2,865.00	3,580.00
7301-017	SAL-PHYSICAL THERAPIST	779.00	801.00
7301-018	SAL-PHYSICAL THERAPIST	0.00	165.00
7303-010	SAL-PHYSICAL THERAPY ASSISTANT	121,391.32	147,517.00
7303-011	SAL-PHYSICAL THERAPY ASSISTANT	1,934.00	2,474.00
7303-013	SAL-PHYSICAL THERAPY ASSISTANT	7,259.00	6,660.00
7303-014	SAL-PHYSICAL THERAPY ASSISTANT	5,488.00	2,889.00
7303-015	SAL-PHYSICAL THERAPY ASSISTANT	2,238.00	2,398.00
7303-017	SAL-PHYSICAL THERAPY ASSISTANT	1,205.00	1,220.00
7303-018	SAL-PHYSICAL THERAPY ASSISTANT	366.00	126.00

7401-010	SAL-SPEECH THERAPIST	52,219.49	90,242.00
7401-011	SAL-SPEECH THERAPIST	1,168.00	3,134.00
7401-013	SAL-SPEECH THERAPIST	5,231.00	5,119.00
7401-014	SAL-SPEECH THERAPIST	1,735.00	2,717.00
7401-015	SAL-SPEECH THERAPIST	1,668.00	1,762.00
7401-017	SAL-SPEECH THERAPIST	772.00	807.00
8120-010	SAL- OCCUPATIONAL THERAPY	119,995.10	156,762.00
8120-011	SAL- OCCUPATIONAL THERAPY	1,795.00	1,601.00
8120-013	SAL- OCCUPATIONAL THERAPY	7,018.00	7,190.00
8120-014	SAL- OCCUPATIONAL THERAPY	5,085.00	5,635.00
8120-015	SAL- OCCUPATIONAL THERAPY	2,891.00	1,804.00
8120-017	SAL- OCCUPATIONAL THERAPY	817.00	822.00
8120-018	SAL- OCCUPATIONAL THERAPY	261.00	0.00
8125-010	SAL-COTA	134,633.56	171,590.00
8125-011	SAL-COTA	587.00	171.00
8125-013	SAL-COTA	8,861.00	8,153.00
8125-014	SAL-COTA	3,643.00	6,894.00
8125-015	SAL-COTA	2,406.00	2,510.00
8125-017	SAL-COTA	1,128.00	1,319.00
8125-018	SAL-COTA	210.00	0.00
Subtotal : None		751,570.70	951,027.00
Total [S3L3.60C1] Direct Restorative Therapy: Salaries		751,570.70	951,027.00

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

Subgroup : None			
7320-010	PURCH SRVC PT- DIRECT	0.00	260.00
Subtotal : None		0.00	260.00
Total [S3L3.62C1] Direct Restorative Therapy: Consultants		0.00	260.00

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

Subgroup : None			
6501-010	SAL-RECREATION SUPERVISOR	56,449.00	56,758.00
6501-013	SAL-RECREATION SUPERVISOR	3,648.00	3,640.00
6501-014	SAL-RECREATION SUPERVISOR	2,148.00	720.00
6501-015	SAL-RECREATION SUPERVISOR	1,061.00	1,126.00
6501-017	SAL-RECREATION SUPERVISOR	490.00	240.00
6515-010	SAL-RECREATION STAFF	63,856.00	51,234.00
6515-011	SAL-RECREATION STAFF	287.00	418.00
6515-013	SAL-RECREATION STAFF	2,309.00	1,700.00
6515-014	SAL-RECREATION STAFF	1,816.00	360.00
6515-015	SAL-RECREATION STAFF	1,190.00	1,070.00
6515-017	SAL-RECREATION STAFF	581.00	404.00
6515-018	SAL-RECREATION STAFF	177.00	0.00
Subtotal : None		134,012.00	117,670.00
Total [S3L3.64C1] Recreational Therapy/Activities: Salaries		134,012.00	117,670.00

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

Subgroup : None			
6539-010	PURCHASE SERVICE-RECREATION	7,152.00	6,440.00
6545-010	CABLE TV SERVICES	19,458.00	19,110.00
Subtotal : None		26,610.00	25,550.00
Total [S3L3.67C1] Recreational Therapy/Activities: Purchased Service		26,610.00	25,550.00

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

Subgroup : None			
6538-010	RECREATION SUPPLIES	5,873.00	4,008.00
6738-010	SOCIAL SERVICES SUPPLIES	0.00	260.00
Subtotal : None		5,873.00	4,268.00
Total [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses		5,873.00	4,268.00

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

Subgroup : None			
5160-010	AUTO EXPENSE	771.00	1,544.00
Subtotal : None		771.00	1,544.00
Total [S3L3.78C1] Travel: Motor Vehicle Expense		771.00	1,544.00

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

Subgroup : None			
5371-010	EDUCATION-STAFF	2,468.00	1,040.00
Subtotal : None		2,468.00	1,040.00

Total [S3L3.80C1]	Variable Job Related Education	2,468.00	1,040.00
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Group : [S3L3.82C1] Physician Services: Medical Director

Subgroup : None

7020-010	MEDICAL DIRECTOR FEES	16,000.00	12,000.00
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Subtotal : None		16,000.00	12,000.00
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Total [S3L3.82C1]	Physician Services: Medical Director	16,000.00	12,000.00
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Group : [S3L3.87C1] Legend Drugs

Subgroup : None

7528-010	INHAL\OXYGEN THERAPY CONSULT/	13,108.00	16,048.00
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7550-010	OXYGEN THERAPY-MEDICARE	0.00	212.00
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7560-010	OXYGEN THERAPY-OTHER	1,426.00	1,899.00
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7629-010	DRUGS-MEDICINE CABINET	25,397.00	32,129.00
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7640-010	DRUGS-MEDICAID	17,199.00	12,814.00
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7650-010	DRUGS-MEDICARE	131,394.00	115,416.00
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7660-010	DRUGS-OTHER	130,931.00	132,038.00
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7683-010	BILLABLE MED A SUPPLIES	396.00	0.00
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7690-010	SUPPLIES-PATIENT PERSONAL	1,095.00	1,747.00
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7695-010	IV THERAPY-MED A	5,386.00	5,546.00
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7698-010	IV THERAPY-MANAGED CARE/OTHEF	13,504.00	17,401.00
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7728-010	LAB-CONSULTING FEES	0.00	1,120.00
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7740-010	LAB-MEDICAID	0.00	879.00
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7750-010	LAB-MEDICARE A	20,289.00	30,705.00
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7760-010	LAB-OTHER	25,563.00	24,899.00
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7850-010	AMBULANCE- MEDICARE	43,810.00	42,987.00
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7860-010	AMBULANCE-OTHER	1,513.00	2,192.00
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8050-010	X-RAY-MEDICARE A	8,610.00	7,038.00
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8060-010	X-RAY-OTHER	7,190.00	8,123.00
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8148-010	OCCUPATIONAL THERAPY SUPPLIES	559.00	0.00
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8150-010	OT-MEDICARE A	91.00	0.00
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8437-010	SUPPLEMENTS	18,076.00	19,363.00
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8441-010	MEDICAL EQUIPMENT RENTAL	40,569.00	43,851.00
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Subtotal : None		506,106.00	516,407.00
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Total [S3L3.87C1]	Legend Drugs	506,106.00	516,407.00
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Group : [S3L3.89C1] House Supplies Not Resold

Subgroup : None

7318-010	PHYSICAL THERAPY SUPPLIES	14,183.00	13,710.00
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7686-010	MED SUPPLIES MANAGED CARE	243.00	85.00
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8438-010	NURSING SUPPLIES	232,550.00	250,589.00
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Subtotal : None		246,976.00	264,384.00
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Total [S3L3.89C1]	House Supplies Not Resold	246,976.00	264,384.00
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Group : [S3L3.92C1] Pharmacy Consultant

Subgroup : None

7628-010	PHARMACY CONSULTING FEES	14,117.00	13,446.00
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Subtotal : None		14,117.00	13,446.00
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Total [S3L3.92C1]	Pharmacy Consultant	14,117.00	13,446.00
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Group : [S3L4.1C1] Depreciaton

Subgroup : [S3L4.1C] Building Depreciation

9821-010	DEPREC-BUILDING	210,696.00	210,696.00
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Subtotal [S3L4.1C1A] Building Depreciation		210,696.00	210,696.00
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Subgroup : [S3L4.1C] Improvements Depreciation

9823-010	DEPREC-BUILDING IMPROVEMENTS	443,148.00	442,582.00
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9824-010	DEPREC-OTHER IMPROVEMENTS	38,016.00	31,596.00
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Subtotal [S3L4.1C1B] Improvements Depreciation		481,164.00	474,178.00
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Subgroup : [S3L4.1C] Equipment Depreciation

9827-010	DEPREC-FURNITURE & EQUIP	83,044.00	76,664.00
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9829-010	DEPREC COMPUTER EQUIPMENT	7,891.00	3,460.00
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Subtotal [S3L4.1C1C] Equipment Depreciation		90,935.00	80,124.00
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Total [S3L4.1C1]	Depreciaton	782,795.00	764,998.00
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Group : [S3L4.2C1] Long Term Interest Expense SNF-CR

Subgroup : None

9710-010	INTEREST- MORTGAGE	848,124.00	538,954.00
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9715-010	MORTGAGE INSURANCE PREMIUM	149,297.00	0.00	#REF!
9720-010	INTEREST- SUBDEBT	0.00	151,834.00	
9845-010	AMORT-FINANCE FEES	9,166.00	17,539.00	
Subtotal : None		1,006,587.00	708,327.00	
Total [S3L4.2C1]	Long Term Interest Expense SNF-CR	1,006,587.00	708,327.00	
Group : [S3L4.8C1]	Real Estate Tax Expense-SNF-CR			
Subgroup : None				
5565-010	REAL PROPERTY TAXES	47,000.00	47,000.00	
Subtotal : None		47,000.00	47,000.00	
Total [S3L4.8C1]	Real Estate Tax Expense-SNF-CR	47,000.00	47,000.00	
Group : [CLA-53.01]	LA-Group Health/Life			
Subgroup : None				
5364-010	HEALTH WELFARE INSURANCE	365,126.00	404,269.00	
Subtotal : None		365,126.00	404,269.00	
Total [CLA-53.01]	LA-Group Health/Life	365,126.00	404,269.00	
Group : [CLA-53.02]	LA-Employee Pensions			
Subgroup : None				
5366-010	PENSION EXPENSE	29,896.00	10,335.00	
Subtotal : None		29,896.00	10,335.00	
Total [CLA-53.02]	LA-Employee Pensions	29,896.00	10,335.00	
Group : [CLA-53.03]	LA-Employee Benefits			
Subgroup : None				
5362-010	FAMILY MEDICAL LEAVE TAX	23,268.00	22,843.00	
5380-010	OTHER BENEFITS	9,016.00	9,448.00	
7762-010	COVID TESTING EMPLOYEES/CONTR	0.00	148,560.00	
Subtotal : None		32,284.00	180,851.00	
Total [CLA-53.03]	LA-Employee Benefits	32,284.00	180,851.00	
Group : [CLA-53.04]	LA-Payroll Taxes			
Subgroup : None				
5360-010	FICA EXPENSE	551,089.00	501,730.00	
5361-010	STATE UNEMPLOYMENT TAXES	49,600.00	21,248.00	
Subtotal : None		600,689.00	522,978.00	
Total [CLA-53.04]	LA-Payroll Taxes	600,689.00	522,978.00	
Group : [CLA-53.05]	LA-Workers Comp			
Subgroup : None				
5363-010	WORKMANS COMP INSURANCE	103,465.00	101,338.00	
Subtotal : None		103,465.00	101,338.00	
Total [CLA-53.05]	LA-Workers Comp	103,465.00	101,338.00	
	NET (INCOME) LOSS	0.00	0.00	
	Sum of Account Groups	0.00	0.00	

Tickmarks

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