

Client: **A443969 - Alliance Health of Quincy, Inc.**
Engagement: **MDMC 2022 - Alliance Health of Quincy, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
Group : [100] Balance Sheet						
Subgroup : [2000] Liabilities & Equity						
2564-010	ACCD BONUS	(20,422.00)	(21,256.00)		0.00	(21,256.00)
3251-011	UNRESTRICTED NET ASSETS	2,529,824.00	3,517,600.00		0.00	3,517,600.00
3251-012	UNRESTRICTED NET ASSETS	1,093,641.00	1,093,959.00		0.00	1,093,959.00
3251-013	UNRESTRICTED NET ASSETS	2,090,967.00	2,505,648.00		0.00	2,505,648.00
3251-014	UNRESTRICTED NET ASSETS	722,039.00	894,967.00		0.00	894,967.00
3251-015	UNRESTRICTED NET ASSETS	1,336,510.00	1,571,546.00		0.00	1,571,546.00
3251-017	UNRESTRICTED NET ASSETS	993,758.00	1,352,997.00		0.00	1,352,997.00
3251-018	UNRESTRICTED NET ASSETS	292,054.00	343,700.00		0.00	343,700.00
Subtotal [2000] Liabilities & Equity		9,038,371.00	11,259,161.00		0.00	11,259,161.00
Subgroup : None						
1102-010	PETTY CASH	1,413.00	1,413.00		0.00	1,413.00
1107-010	CASH CHECKING - MARINA BAY	848,099.00	750,381.00		0.00	750,381.00
1120-010	CASH-SAVINGS	1,500.00	0.00		0.00	0.00
1228-010	HUD RESIDUAL RECEIPTS	839,226.00	840,194.00		0.00	840,194.00
1300-010	ACCTS REC-PRIVATE-SNF	105,409.00	622,022.00		0.00	622,022.00
1302-010	ACCTS REC-MEDICAID-SNF	1,366,312.00	2,329,141.00		0.00	2,329,141.00
1303-010	ACCTS REC - MEDICAID APPLIED I	196,811.00	0.00		0.00	0.00
1304-010	ACCTS REC-MEDICARE A-SNF	469,033.00	589,676.00		0.00	589,676.00
1305-010	ACCTS REC-MEDICARE B-SNF	56,697.00	27,028.00		0.00	27,028.00
1306-010	ACCTS REC - OUTPATIENT	8,152.00	0.00		0.00	0.00
1308-010	ACCTS REC-MANAGED CARE/HMO-SNF	513,169.00	673,840.00		0.00	673,840.00
1329-010	BAD DEBT RESERVE	(181,321.00)	(325,173.00)		0.00	(325,173.00)
1346-010	EXCHANGE	546.00	0.00		0.00	0.00
1530-010	PREPAID INSURANCE	215,242.00	214,127.00		0.00	214,127.00
1565-010	PREPAID REAL PROP TAXES	0.00	24,999.00		0.00	24,999.00
1580-010	PREPAID EXPENSES-OTHER	13,495.00	10,665.00		0.00	10,665.00
1719-010	DEPOSITS-OTHER	0.00	534.00		0.00	534.00
1723-010	DUE TO/FROM MARIE ESTHER	260.00	0.00		0.00	0.00
1724-010	DUE FROM AFFILIATE - OTHER	4,203.00	(5,444.00)		0.00	(5,444.00)
1726-010	DUE TO/FROM ABBOTT - NEW	480.00	0.00		0.00	0.00
1727-010	DUE TO/FROM BALDWINVILLE	200.00	0.00		0.00	0.00
1728-010	DUE TO/FROM BRAINTREE	(3,989.00)	5,432.00		0.00	5,432.00
1730-010	DUE TO/FROM DEVEREUX - NEW	5,181.00	5,803.00		0.00	5,803.00
1732-010	DUE TO/FROM ROSEWOOD	0.00	(3,003.00)		0.00	(3,003.00)
1733-010	DUE TO/FROM WEST ACRES	4,839.00	(1,400.00)		0.00	(1,400.00)
1740-010	DEFERRED FINANCE FEES	472,229.00	472,229.00		0.00	472,229.00
1743-010	ACCUM AMORT FINANCE FEES	(147,336.00)	(166,894.00)		0.00	(166,894.00)
1751-010	HUD MIP ESCROW	135,112.00	135,868.00		0.00	135,868.00
1752-010	HUD INSURANCE ESCROW	34,434.00	51,275.00		0.00	51,275.00
1754-010	TAX ESCROW	18,085.00	781.00		0.00	781.00
1755-010	REPLACEMENT RESERVE ESCROW	122,198.00	144,127.00		0.00	144,127.00
1773-010	INTANGIBLE ASSET - OTHER	4,167,633.00	4,167,633.00		0.00	4,167,633.00
1775-010	ACCUM AMORTIZATION - OTHER	(1,890,781.00)	(2,216,046.00)		0.00	(2,216,046.00)
1902-010	LAND	1,000,000.00	1,000,000.00		0.00	1,000,000.00
1905-010	LAND IMPROVEMENTS	3,397,424.00	3,426,482.00		0.00	3,426,482.00
1909-010	ACCUM DEPREC-LAND IMPROVEMENTS	(1,738,552.00)	(1,827,703.00)		0.00	(1,827,703.00)
1912-010	BUILDING	14,716,691.00	14,716,691.00		0.00	14,716,691.00
1919-010	ACCUM DEPREC-BUILDING	(7,775,036.00)	(8,149,960.00)		0.00	(8,149,960.00)
1922-010	BUILDING IMPROVEMENTS	1,255,240.00	1,265,165.00		0.00	1,265,165.00
1929-010	ACCUM DEPR-BUILD IMPROVEMENTS	(414,624.00)	(477,876.00)		0.00	(477,876.00)
1932-010	FIXED EQUIPMENT	2,007,993.00	2,007,993.00		0.00	2,007,993.00
1935-010	OTHER IMPROVEMENTS	508,303.00	530,315.00		0.00	530,315.00
1936-010	ACCUM DEPREC-OTHER IMPROVEMENT	(128,181.00)	(154,735.00)		0.00	(154,735.00)
1939-010	ACCUM DEPREC-FIXED EQUIPMENT	(2,004,773.00)	(2,005,455.00)		0.00	(2,005,455.00)
1952-010	FURNITURE & EQUIPMENT	450,734.00	459,084.00		0.00	459,084.00
1959-010	ACCUM DEPREC-FURN & EQUIPMENT	(152,831.00)	(227,944.00)		0.00	(227,944.00)
1972-010	COMPUTER EQUIPMENT	359,202.00	373,442.00		0.00	373,442.00
1979-010	ACCUM DEPREC-COMPUTER EQUIPMEN	(328,033.00)	(348,102.00)		0.00	(348,102.00)
1982-010	SOFTWARE	68,902.00	68,902.00		0.00	68,902.00
1989-010	ACCUM AMORT-SOFTWARE	(68,902.00)	(68,902.00)		0.00	(68,902.00)
2102-010	ACCOUNTS PAYABLE-TRADE	(692,139.00)	(877,789.00)		0.00	(877,789.00)
2165-010	UNEARNED INCOME	(159,472.00)	(26,579.00)		0.00	(26,579.00)
2170-010	ACCRUED EXPENSES-OPERATING	(330,511.00)	(326,925.00)		0.00	(326,925.00)
2306-010	MORTGAGE - S/T	(454,291.00)	(469,512.00)		0.00	(469,512.00)
2514-010	W/H FEDERAL INCOME TAXES	(2,957.00)	(6,152.00)		0.00	(6,152.00)
2516-010	W/H FICA TAXES	(1,522.00)	(3,413.00)		0.00	(3,413.00)
2517-010	W/H MEDICARE TAXES	(371.00)	(798.00)		0.00	(798.00)
2526-010	W/H STATE INC TAX - MA	(1,205.00)	(2,441.00)		0.00	(2,441.00)
2536-010	W/H GARNISHMENTS	(37.00)	(73.00)		0.00	(73.00)
2538-010	FAMILY MEDICAL LEAVE TAX	0.00	(180.00)		0.00	(180.00)
2540-010	LIFE INSURANCE WITHHELD	465.00	(1,221.00)		0.00	(1,221.00)

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		12/31/2021	12/31/2022			12/31/2022
2550-010	ACCRUED PAYROLL	(206,401.00)	(233,954.00)		0.00	(233,954.00)
2560-010	ACCRUED FICA TAXES	(20,796.00)	(16,929.00)		0.00	(16,929.00)
2565-010	ACCD VACATION	(271,842.00)	(221,299.00)		0.00	(221,299.00)
2568-010	ACCD PENSION/401(K)	(496.00)	(2,793.00)		0.00	(2,793.00)
2744-010	DUE TO MEDICAID	100,380.00	0.00		0.00	0.00
2745-010	MEDICARE ADVANCE PAYMENTS	(527,452.00)	0.00		0.00	0.00
2756-010	ALLIANCE WORKING CAPITAL LINE	0.00	(1,000,000.00)		0.00	(1,000,000.00)
2910-010	MORTGAGE- L/T	(20,103,889.00)	(19,634,378.00)		0.00	(19,634,378.00)
3100-010	CAPITAL STOCK	(655,748.00)	(655,748.00)		0.00	(655,748.00)
3251-010	UNRESTRICTED NET ASSETS	(7,655,973.00)	(10,546,626.00)		0.00	(10,546,626.00)
3251-016	UNRESTRICTED NET ASSETS	506,469.00	532,248.00		0.00	532,248.00
3251-020	UNRESTRICTED NET ASSETS	0.00	(27,222.00)		0.00	(27,222.00)
3400-010	RETAINED EARNINGS	3,579,802.00	3,579,802.00		0.00	3,579,802.00
Subtotal : None		(8,367,898.00)	(11,005,377.00)		0.00	(11,005,377.00)
Total [100] Balance Sheet		670,473.00	253,784.00		0.00	253,784.00
Group : [300] P&L						
Subgroup : [3000] Revenues						
3026.06	ESP Dorchester Income	(972,869.00)	0.00		(1,732,959.00)	(1,732,959.00)
				CAIDJE -	(1,732,959.00)	
3026.07	CommonwealthCare Income	0.00	0.00		(191,522.00)	(191,522.00)
				CAIDJE -	(191,522.00)	
3028.00	Hospice - MCD Income	(240,407.00)	0.00		(549,544.00)	(549,544.00)
				CAIDJE -	(549,544.00)	
Subtotal [3000] Revenues		(1,213,276.00)	0.00		(2,474,025.00)	(2,474,025.00)
Subgroup : [4000] Expenses						
7927.10	PT INDIRECT	205,313.56	0.00		257,727.00	257,727.00
				CAIDJE -	257,727.00	
7937.04	OT INDIRECT	201,860.58	0.00		158,315.00	158,315.00
				CAIDJE -	158,315.00	
7947.10	ST INDIRECT	28,914.03	0.00		36,028.00	36,028.00
				CAIDJE -	36,028.00	
Subtotal [4000] Expenses		436,088.17	0.00		452,070.00	452,070.00
Subgroup : None						
3022.6	Mass Medicaid resource inc	(1,302,322.00)	0.00		(1,453,271.00)	(1,453,271.00)
				CAIDJE -	(1,453,271.00)	
4000-010	PRIVATE ROOM & BOARD:SNF	(1,883,856.00)	(2,332,195.00)		0.00	(2,332,195.00)
4010-010	OXYGEN:PRIV SNF	0.00	(227.00)		0.00	(227.00)
4013-010	DRUGS & PHARMACY:PRIV SNF	(29.00)	(506.00)		0.00	(506.00)
4025-010	ANCILLARY ALLOW:PRIV SNF	29.00	(6,447.00)		0.00	(6,447.00)
4050-010	MEDICAID ROOM & BOARD:SNF	(12,379,262.00)	(16,697,417.00)		2,002,815.00	(14,694,602.00)
				CAIDJE -	1,453,271.00	
				CAIDJE -	549,544.00	
4058-010	ROOM & BOARD ALLOW:SNF	7,795,448.00	8,833,571.00		0.00	8,833,571.00
4061-010	PHYSICAL THERAPY:MD SNF	0.00	(3,595.00)		0.00	(3,595.00)
4062-010	SPEECH THERAPY:MD SNF	0.00	(400.00)		0.00	(400.00)
4063-010	DRUGS & PHARMACY:MD SNF	(12,357.00)	(38,834.00)		0.00	(38,834.00)
4068-010	OCCUPATIONAL THER:MD SNF	0.00	(3,955.00)		0.00	(3,955.00)
4075-010	ANCILLARY ALLOWNCE:MD SNF	12,357.00	45,379.00		0.00	45,379.00
4100-010	MEDICARE A R & B:SNF	(4,201,795.00)	(5,295,069.00)		0.00	(5,295,069.00)
4110-010	OXYGEN:MC A SNF	(2,724.00)	(1,141.00)		0.00	(1,141.00)
4111-010	PHYSICAL THERAPY:MC A SNF	(772,595.00)	(817,475.00)		0.00	(817,475.00)
4112-010	SPEECH THERAPY:MC A SNF	(268,560.00)	(255,570.00)		0.00	(255,570.00)
4113-010	DRUGS & PHARMACY:MC A SNF	(250,835.00)	(301,139.00)		0.00	(301,139.00)
4114-010	MEDICAL SUPPLIES:MC A SNF	(5,983.00)	(6,245.00)		0.00	(6,245.00)
4115-010	LABORATORY:MC A SNF	(61,033.00)	(47,752.00)		0.00	(47,752.00)
4116-010	AMBULANCE:MC A SNF	(3,954.00)	0.00		0.00	0.00
4117-010	X-RAY:MC A SNF	(11,407.00)	(10,531.00)		0.00	(10,531.00)
4118-010	OCCUP THERAPY:MC A SNF	(818,720.00)	(751,505.00)		0.00	(751,505.00)
4125-010	CONTRACT ALLOW:MC A SNF	2,195,811.00	2,192,458.00		0.00	2,192,458.00
4130-010	OTHER ROOM & BOARD:SNF	(5,395,894.00)	(5,465,193.00)		1,924,481.00	(3,540,712.00)
				CAIDJE -	1,924,481.00	
4138-010	ROOM & BOARD ALLOW:SNF	1,544,859.00	1,738,942.00		0.00	1,738,942.00
4140-010	OXYGEN:OTH SNF	(6,783.00)	(2,485.00)		0.00	(2,485.00)
4141-010	PHYSICAL THERAPY:OTH SNF	(715,210.00)	(580,920.00)		0.00	(580,920.00)
4142-010	SPEECH THERAPY:OTH SNF	(213,395.00)	(176,285.00)		0.00	(176,285.00)
4143-010	DRUGS & PHARMACY:OTH SNF	(227,634.00)	(251,834.00)		0.00	(251,834.00)
4145-010	LABORATORY:OTH SNF	(39,737.00)	(14,501.00)		0.00	(14,501.00)
4147-010	X-RAY:OTH SNF	(11,692.00)	(7,066.00)		0.00	(7,066.00)
4148-010	OCCUP THERAPY:OTH SNF	(714,915.00)	(508,740.00)		0.00	(508,740.00)
4149-010	PROST/ORTH SUPPLY:OTH SNF	(10,271.00)	(5,147.00)		0.00	(5,147.00)
4155-010	ANCILLARY ALLOW:OTH SNF	1,910,653.00	1,399,309.00		0.00	1,399,309.00
4161-010	PHYSICAL THERAPY:MC B	(194,064.00)	(202,039.00)		0.00	(202,039.00)

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4161-020	PHYSICAL THERAPY:MC B	(27,222.00)	0.00		0.00	0.00
4162-010	SPEECH THERAPY:MC B	(122,852.00)	(127,920.00)		0.00	(127,920.00)
4163-010	DRUGS & PHARMACY:MC B	(25,821.00)	(103,135.00)		0.00	(103,135.00)
4164-010	MEDICAL SUPPLIES:MC B	0.00	(200.00)		0.00	(200.00)
4165-010	LABORATORY:MC B	(4,900.00)	(800.00)		0.00	(800.00)
4168-010	OCCUPATIONAL THERAPY:MC B	(160,010.00)	(107,605.00)		0.00	(107,605.00)
4170-010	IV THERAPY:MC B	(185.00)	(656.00)		0.00	(656.00)
4174-010	OTHER-MEDICARE PART B	827.00	884.00		0.00	884.00
4175-010	ANCILLARY ALLOWANCE:MC B	223,133.00	300,472.00		0.00	300,472.00
4311-010	OUTPATIENT PT REV	(30,643.00)	(180,837.00)		0.00	(180,837.00)
4375-010	ANCILLARY ALLOWANCE:MD ICF	18,028.00	93,229.00		0.00	93,229.00
4685-010	REVENUE MEDICAL RECORDS	(45.00)	0.00		0.00	0.00
4845-010	INTEREST INCOME	(1,253.00)	(1,226.00)		0.00	(1,226.00)
4848-010	BARBER & BEAUTY INCOME	(5,147.00)	(1,570.00)		0.00	(1,570.00)
4883-010	STATE STIMULUS INCOME	0.00	(490,729.00)		0.00	(490,729.00)
4884-010	FEDERAL STIMULUS INCOME	(71,541.00)	(82,243.00)		0.00	(82,243.00)
4885-010	PPP LOAN FORGIVENESS INCOME	(1,908,300.00)	0.00		0.00	0.00
4886-010	GRANT AND FUNDRAISING INCOME	0.00	(30,723.00)		0.00	(30,723.00)
4887-010	OTHER INCOME - COVID TEST	(442,669.00)	(372,332.00)		0.00	(372,332.00)
4888-010	MISCELLANEOUS INCOME	(29,723.00)	(11,192.00)		0.00	(11,192.00)
5101-010	SAL-ADMINISTRATOR	137,928.00	144,029.00		0.00	144,029.00
5101-013	SAL-ADMINISTRATOR	14,857.00	12,120.00		0.00	12,120.00
5101-014	SAL-ADMINISTRATOR	1,158.00	2,876.00		0.00	2,876.00
5101-015	SAL-ADMINISTRATOR	4,085.00	4,158.00		0.00	4,158.00
5101-016	SAL-ADMINISTRATOR	19,619.00	15,000.00		0.00	15,000.00
5101-017	SAL-ADMINISTRATOR	570.00	743.00		0.00	743.00
5103-010	SAL-ASST ADMIN/AIT	0.00	51,068.00		0.00	51,068.00
5103-011	SAL-ASST ADMIN/AIT	0.00	1,397.00		0.00	1,397.00
5103-014	SAL-ASST ADMIN/AIT	0.00	1,280.00		0.00	1,280.00
5103-015	SAL-ASST ADMIN/AIT	0.00	1,284.00		0.00	1,284.00
5103-017	SAL-ASST ADMIN/AIT	0.00	366.00		0.00	366.00
5103-018	SAL-ASST ADMIN/AIT	0.00	331.00		0.00	331.00
5115-010	SAL-OFFICE/CLERICAL	276,230.00	282,143.00		0.00	282,143.00
5115-011	SAL-OFFICE/CLERICAL	5,388.00	4,385.00		0.00	4,385.00
5115-013	SAL-OFFICE/CLERICAL	13,945.00	13,928.00		0.00	13,928.00
5115-014	SAL-OFFICE/CLERICAL	4,019.00	4,089.00		0.00	4,089.00
5115-015	SAL-OFFICE/CLERICAL	7,735.00	9,024.00		0.00	9,024.00
5115-017	SAL-OFFICE/CLERICAL	1,405.00	1,945.00		0.00	1,945.00
5115-018	SAL-OFFICE/CLERICAL	999.00	902.00		0.00	902.00
5120-010	MANAGEMENT/FINANCIAL SERVICES	859,104.00	904,728.00		0.00	904,728.00
5124-010	LEGAL FEES	21,175.00	29,693.00		0.00	29,693.00
5126-010	ACCOUNTING FEES	34,608.00	40,645.00		0.00	40,645.00
5128-010	OTHER PROFESSIONAL FEES	60,390.00	56,705.00		(4,790.00)	51,915.00
				CAIDJE -	(4,790.00)	
5129-010	TELEPHONE	46,768.00	23,995.00		0.00	23,995.00
5130-010	CELL PHONE EXPENSE	4,650.00	4,505.00		0.00	4,505.00
5131-010	ADVERTISING-HELP WANTED	21,356.00	12,769.00		0.00	12,769.00
5132-010	ADVERTISING-DIRECTORY	0.00	635.00		0.00	635.00
5133-010	BUSINESS PROMOTION	12,750.00	13,142.00		0.00	13,142.00
5135-010	MEMBERSHIP DUES	20,995.00	22,504.00		0.00	22,504.00
5136-010	SUBSCRIPTIONS	2,403.00	2,365.00		0.00	2,365.00
5137-010	LICENSES	1,575.00	195.00		0.00	195.00
5138-010	OFFICE SUPPLIES	28,527.00	29,136.00		0.00	29,136.00
5139-010	PURC SERV-ADMINISTRATIVE	10,799.00	16,106.00		0.00	16,106.00
5140-010	COURIER & POSTAGE	8,508.00	6,399.00		0.00	6,399.00
5141-010	ADMIN-EQUIP RENTAL	37,870.00	32,989.00		0.00	32,989.00
5145-010	BANK CHARGES	31,558.00	31,161.00		0.00	31,161.00
5146-010	PAYROLL PROCESSING FEES	23,306.00	22,042.00		0.00	22,042.00
5148-010	DATA PROCESSING FEES	99,803.00	109,575.00		0.00	109,575.00
5149-010	OUTPATIENT SUPPLIES AND EXPENS	67.00	421.00		0.00	421.00
5160-010	AUTO EXPENSE	2,674.00	413.00		0.00	413.00
5170-010	INSURANCE-GENERAL	225,441.00	245,918.00		0.00	245,918.00
5360-010	FICA EXPENSE	683,774.00	741,877.00		0.00	741,877.00
5361-010	STATE UNEMPLOYMENT TAXES	29,277.00	73,369.00		0.00	73,369.00
5362-010	FAMILY MEDICAL LEAVE TAX	46,450.00	34,555.00		0.00	34,555.00
5363-010	WORKMANS COMP INSURANCE	120,188.00	141,247.00		0.00	141,247.00
5364-010	HEALTH WELFARE INSURANCE	658,276.00	648,400.00		0.00	648,400.00
5366-010	PENSION EXPENSE	23,388.00	28,760.00		0.00	28,760.00
5370-010	SEMINARS & MEETINGS	1,642.00	3,014.00		0.00	3,014.00
5371-010	EDUCATION-STAFF	1,183.00	0.00		0.00	0.00
5375-010	TUITION REIMB	2,859.00	4,420.00		0.00	4,420.00
5378-010	EMPLOYEE RELATIONS	13,526.00	15,500.00		0.00	15,500.00
5380-010	OTHER BENEFITS	39,039.00	27,078.00		0.00	27,078.00
5501-010	SAL-MAINT SUPERVISOR	49,688.00	51,502.00		0.00	51,502.00
5501-013	SAL-MAINT SUPERVISOR	4,476.00	4,663.00		0.00	4,663.00

Client: **A443969 - Alliance Health of Quincy, Inc.**
Engagement: **MDMC 2022 - Alliance Health of Quincy, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
5501-014	SAL-MAINT SUPERVISOR	1,186.00	1,800.00		0.00	1,800.00
5501-015	SAL-MAINT SUPERVISOR	1,519.00	1,570.00		0.00	1,570.00
5501-017	SAL-MAINT SUPERVISOR	0.00	2,465.00		0.00	2,465.00
5515-010	SAL-MAINTENANCE STAFF	39,136.00	38,419.00		0.00	38,419.00
5515-011	SAL-MAINTENANCE STAFF	1,467.00	1,119.00		0.00	1,119.00
5515-013	SAL-MAINTENANCE STAFF	1,515.00	1,694.00		0.00	1,694.00
5515-014	SAL-MAINTENANCE STAFF	1,371.00	697.00		0.00	697.00
5515-015	SAL-MAINTENANCE STAFF	1,038.00	1,087.00		0.00	1,087.00
5515-017	SAL-MAINTENANCE STAFF	171.00	213.00		0.00	213.00
5538-010	MAINTENANCE SUPPLIES	51,350.00	56,976.00		0.00	56,976.00
5539-010	MAINTENANCE & REPAIRS	23,610.00	44,904.00		0.00	44,904.00
5542-010	MINOR EQUIP EXPENSE	62.00	451.00		0.00	451.00
5543-010	GROUNDKEEPING	22,430.00	19,066.00		0.00	19,066.00
5546-010	MAINTENANCE CONTRACTS	64,900.00	44,184.00		0.00	44,184.00
5547-010	RUBBISH REMOVAL	48,784.00	63,099.00		0.00	63,099.00
5548-010	SNOW REMOVAL	13,561.00	18,945.00		0.00	18,945.00
5565-010	REAL PROPERTY TAXES	100,000.00	100,001.00		0.00	100,001.00
5571-010	WATER & SEWER	164,378.00	166,433.00		0.00	166,433.00
5572-010	GAS/PROPANE	85,803.00	100,389.00		0.00	100,389.00
5573-010	FUEL OIL	0.00	917.00		0.00	917.00
5574-010	ELECTRICITY	202,944.00	224,201.00		0.00	224,201.00
5738-010	LAUNDRY SUPPLIES	633.00	1,148.00		0.00	1,148.00
5739-010	PURCHASE SERVICE-LAUNDRY	177,728.00	183,271.00		0.00	183,271.00
5740-010	LINENS & BEDDING	1,463.00	441.00		0.00	441.00
5938-010	HOUSEKEEPING SUPPLIES	6,238.00	565.00		0.00	565.00
5939-010	PURCHASE SERVICE-HOUSEKEEPING	533,183.00	549,813.00		0.00	549,813.00
6301-010	SAL-FOOD SERVICE SUPERVISOR	65,352.00	63,403.00		0.00	63,403.00
6301-013	SAL-FOOD SERVICE SUPERVISOR	6,123.00	5,634.00		0.00	5,634.00
6301-014	SAL-FOOD SERVICE SUPERVISOR	3,358.00	1,603.00		0.00	1,603.00
6301-015	SAL-FOOD SERVICE SUPERVISOR	2,151.00	2,010.00		0.00	2,010.00
6301-017	SAL-FOOD SERVICE SUPERVISOR	304.00	3,926.00		0.00	3,926.00
6305-010	SAL-COOKS	121,416.00	120,452.00		0.00	120,452.00
6305-011	SAL-COOKS	15,158.00	19,577.00		0.00	19,577.00
6305-013	SAL-COOKS	6,217.00	6,399.00		0.00	6,399.00
6305-014	SAL-COOKS	4,369.00	1,740.00		0.00	1,740.00
6305-015	SAL-COOKS	3,754.00	3,641.00		0.00	3,641.00
6305-017	SAL-COOKS	342.00	526.00		0.00	526.00
6305-018	SAL-COOKS	2,432.00	482.00		0.00	482.00
6315-010	SAL-DIETARY STAFF	314,879.00	320,019.00		0.00	320,019.00
6315-011	SAL-DIETARY STAFF	37,108.00	96,298.00		0.00	96,298.00
6315-013	SAL-DIETARY STAFF	16,055.00	16,038.00		0.00	16,038.00
6315-014	SAL-DIETARY STAFF	12,777.00	5,271.00		0.00	5,271.00
6315-015	SAL-DIETARY STAFF	9,084.00	8,170.00		0.00	8,170.00
6315-017	SAL-DIETARY STAFF	731.00	622.00		0.00	622.00
6315-018	SAL-DIETARY STAFF	3,957.00	7,417.00		0.00	7,417.00
6323-010	DIETICIAN CONSULTING FEE	77,900.00	87,898.00		0.00	87,898.00
6332-010	ALLOCATED SAL DIETARY	0.00	1,400.00		0.00	1,400.00
6334-010	FOOD	387,645.00	460,937.00		0.00	460,937.00
6336-010	DISHES & UTENSILS	724.00	433.00		0.00	433.00
6338-010	DIETARY SUPPLIES	43,461.00	48,301.00		0.00	48,301.00
6501-010	SAL-RECREATION SUPERVISOR	58,661.00	53,908.00		0.00	53,908.00
6501-013	SAL-RECREATION SUPERVISOR	3,793.00	4,860.00		0.00	4,860.00
6501-014	SAL-RECREATION SUPERVISOR	2,278.00	2,035.00		0.00	2,035.00
6501-015	SAL-RECREATION SUPERVISOR	1,604.00	1,562.00		0.00	1,562.00
6501-017	SAL-RECREATION SUPERVISOR	239.00	240.00		0.00	240.00
6515-010	SAL-RECREATION STAFF	131,541.00	142,399.00		0.00	142,399.00
6515-011	SAL-RECREATION STAFF	8,511.00	12,558.00		0.00	12,558.00
6515-013	SAL-RECREATION STAFF	6,078.00	4,835.00		0.00	4,835.00
6515-014	SAL-RECREATION STAFF	4,233.00	3,627.00		0.00	3,627.00
6515-015	SAL-RECREATION STAFF	4,264.00	3,805.00		0.00	3,805.00
6515-017	SAL-RECREATION STAFF	901.00	1,152.00		0.00	1,152.00
6515-018	SAL-RECREATION STAFF	416.00	1,147.00		0.00	1,147.00
6538-010	RECREATION SUPPLIES	11,336.00	13,006.00		0.00	13,006.00
6539-010	PURCHASE SERVICE-RECREATION	15,008.00	15,860.00		0.00	15,860.00
6545-010	CABLE TV SERVICES	29,512.00	31,066.00		0.00	31,066.00
6701-010	SAL-SOCIAL SERVICES	161,077.00	221,672.00		0.00	221,672.00
6701-013	SAL-SOCIAL SERVICES	10,391.00	18,105.00		0.00	18,105.00
6701-014	SAL-SOCIAL SERVICES	1,700.00	7,021.00		0.00	7,021.00
6701-015	SAL-SOCIAL SERVICES	6,528.00	6,522.00		0.00	6,522.00
6701-017	SAL-SOCIAL SERVICES	1,290.00	705.00		0.00	705.00
6715-010	SAL-ADMISSIONS	262,790.00	257,651.00		0.00	257,651.00
6715-011	SAL-ADMISSIONS	685.00	0.00		0.00	0.00
6715-012	SAL-ADMISSIONS	318.00	0.00		0.00	0.00
6715-013	SAL-ADMISSIONS	19,503.00	20,693.00		0.00	20,693.00
6715-014	SAL-ADMISSIONS	2,371.00	3,434.00		0.00	3,434.00

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

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
6715-015	SAL-ADMISSIONS	9,254.00	8,377.00		0.00	8,377.00
6715-017	SAL-ADMISSIONS	19,349.00	25,200.00		0.00	25,200.00
6715-018	SAL-ADMISSIONS	458.00	0.00		0.00	0.00
6728-010	SOCIAL SERVICES CONSULTANT	12,718.00	6,210.00		0.00	6,210.00
7020-010	MEDICAL DIRECTOR FEES	20,000.00	35,441.00		0.00	35,441.00
7050-010	PHYSICIAN SERVICES-MEDICARE	0.00	121.00		0.00	121.00
7300-010	SAL-DIRECTOR OF REHAB	147,813.00	172,011.00		0.00	172,011.00
7300-013	SAL-DIRECTOR OF REHAB	8,702.00	10,333.00		0.00	10,333.00
7300-014	SAL-DIRECTOR OF REHAB	2,344.00	3,479.00		0.00	3,479.00
7300-015	SAL-DIRECTOR OF REHAB	2,773.00	5,082.00		0.00	5,082.00
7300-017	SAL-DIRECTOR OF REHAB	1,529.00	1,002.00		0.00	1,002.00
7301-010	SAL-PHYSICAL THERAPIST	84,441.67	228,629.00		(161,832.00)	66,797.00
				CAIDJE -	(161,832.00)	
7301-011	SAL-PHYSICAL THERAPIST	767.00	1,677.00		0.00	1,677.00
7301-013	SAL-PHYSICAL THERAPIST	12,667.00	11,628.00		0.00	11,628.00
7301-014	SAL-PHYSICAL THERAPIST	4,883.00	7,906.00		0.00	7,906.00
7301-015	SAL-PHYSICAL THERAPIST	6,282.00	6,281.00		0.00	6,281.00
7301-017	SAL-PHYSICAL THERAPIST	1,277.00	1,126.00		0.00	1,126.00
7301-018	SAL-PHYSICAL THERAPIST	465.00	0.00		0.00	0.00
7303-010	SAL-PHYSICAL THERAPY ASSISTANT	145,243.77	197,335.00		(95,895.00)	101,440.00
				CAIDJE -	(95,895.00)	
7303-011	SAL-PHYSICAL THERAPY ASSISTANT	3,225.00	1,041.00		0.00	1,041.00
7303-013	SAL-PHYSICAL THERAPY ASSISTANT	14,611.00	12,935.00		0.00	12,935.00
7303-014	SAL-PHYSICAL THERAPY ASSISTANT	7,533.00	7,177.00		0.00	7,177.00
7303-015	SAL-PHYSICAL THERAPY ASSISTANT	5,811.00	6,272.00		0.00	6,272.00
7303-017	SAL-PHYSICAL THERAPY ASSISTANT	1,843.00	994.00		0.00	994.00
7318-010	PHYSICAL THERAPY SUPPLIES	12,473.00	14,336.00		0.00	14,336.00
7401-010	SAL-SPEECH THERAPIST	120,357.97	148,199.00		(36,028.00)	112,171.00
				CAIDJE -	(36,028.00)	
7401-011	SAL-SPEECH THERAPIST	3,143.00	2,832.00		0.00	2,832.00
7401-013	SAL-SPEECH THERAPIST	7,278.00	9,135.00		0.00	9,135.00
7401-014	SAL-SPEECH THERAPIST	2,350.00	1,868.00		0.00	1,868.00
7401-015	SAL-SPEECH THERAPIST	6,207.00	3,304.00		0.00	3,304.00
7401-017	SAL-SPEECH THERAPIST	1,068.00	510.00		0.00	510.00
7401-018	SAL-SPEECH THERAPIST	0.00	332.00		0.00	332.00
7418-010	SPEECH THERAPY SUPPLIES	0.00	166.00		0.00	166.00
7430-010	PURCH SRVC ST- DIRECT	0.00	274.00		0.00	274.00
7431-010	PURCH SRVC ST- INDIRECT	5,305.00	327.00		0.00	327.00
7528-010	INHALOXYGEN THERAPY CONSULTAN	22,298.00	20,438.00		0.00	20,438.00
7538-010	INHALOXYGEN SUPPLIES	0.00	68,381.00		0.00	68,381.00
7539-010	OXYGEN THERAPY-PRIVATE	405.00	175.00		0.00	175.00
7540-010	OXYGEN THERAPY-MEDICAID	1,472.00	0.00		0.00	0.00
7550-010	OXYGEN THERAPY-MEDICARE	8,476.00	878.00		0.00	878.00
7560-010	OXYGEN THERAPY-OTHER	66,673.00	0.00		0.00	0.00
7628-010	PHARMACY CONSULTING FEES	19,653.00	18,285.00		0.00	18,285.00
7629-010	DRUGS-MEDICINE CABINET	33,650.00	54,277.00		0.00	54,277.00
7640-010	DRUGS-MEDICAID	13,572.00	12,057.00		0.00	12,057.00
7650-010	DRUGS-MEDICARE	129,827.00	182,743.00		0.00	182,743.00
7660-010	DRUGS-OTHER	144,158.00	138,477.00		0.00	138,477.00
7683-010	BILLABLE MED A SUPPLIES	0.00	816.00		0.00	816.00
7686-010	MED SUPPLIES MANAGED CARE	276.00	548.00		0.00	548.00
7690-010	SUPPLIES-PATIENT PERSONAL	2,860.00	5,790.00		0.00	5,790.00
7692-010	ENTERAL THERAPY SUPPLIES	0.00	1,978.00		0.00	1,978.00
7695-010	IV THERAPY-MED A	22,831.00	17,398.00		0.00	17,398.00
7698-010	IV THERAPY-MANAGED CARE/OTHER	6,391.00	30,507.00		0.00	30,507.00
7730-010	LAB-PRIVATE	334.00	212.00		0.00	212.00
7740-010	LAB-MEDICAID	1,676.00	2,396.00		0.00	2,396.00
7750-010	LAB-MEDICARE A	46,078.00	37,569.00		0.00	37,569.00
7760-010	LAB-OTHER	33,719.00	13,667.00		0.00	13,667.00
7761-010	COVID TESTING RESIDENTS	12,277.00	24,075.00		0.00	24,075.00
7762-010	COVID TESTING EMPLOYEES/CONTRAC	361,868.00	201,210.00		0.00	201,210.00
7850-010	AMBULANCE- MEDICARE	32,549.00	25,213.00		0.00	25,213.00
7860-010	AMBULANCE-OTHER	521.00	528.00		0.00	528.00
8030-010	X-RAY-PRIVATE	75.00	70.00		0.00	70.00
8040-010	X-RAY-MEDICAID	365.00	935.00		0.00	935.00
8050-010	X-RAY-MEDICARE A	9,842.00	9,642.00		0.00	9,642.00
8055-010	X-RAY-MEDICARE B	0.00	3,628.00		0.00	3,628.00
8060-010	X-RAY-OTHER	6,445.00	6,325.00		0.00	6,325.00
8120-010	SAL- OCCUPATIONAL THERAPY	155,043.70	272,408.00		(144,362.00)	128,046.00
				CAIDJE -	(144,362.00)	
8120-011	SAL- OCCUPATIONAL THERAPY	2,051.00	5,570.00		0.00	5,570.00
8120-013	SAL- OCCUPATIONAL THERAPY	18,888.00	14,190.00		0.00	14,190.00
8120-014	SAL- OCCUPATIONAL THERAPY	6,070.00	6,067.00		0.00	6,067.00
8120-015	SAL- OCCUPATIONAL THERAPY	7,264.00	8,765.00		0.00	8,765.00
8120-017	SAL- OCCUPATIONAL THERAPY	1,572.00	1,784.00		0.00	1,784.00

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		12/31/2021	12/31/2022			12/31/2022
8125-010	SAL-COTA	67,250.72	50,833.00		(13,953.00)	36,880.00
				CAIDJE -	(13,953.00)	
8125-011	SAL-COTA	1,641.00	54.00		0.00	54.00
8125-013	SAL-COTA	4,939.00	2,388.00		0.00	2,388.00
8125-014	SAL-COTA	2,259.00	1,605.00		0.00	1,605.00
8125-015	SAL-COTA	3,443.00	1,700.00		0.00	1,700.00
8125-017	SAL-COTA	948.00	261.00		0.00	261.00
8125-018	SAL-COTA	0.00	391.00		0.00	391.00
8130-010	PURCH SRVC OT- DIRECT	0.00	8,488.00		0.00	8,488.00
8140-010	PURCH SRVC OT-INDIRECT	0.00	872.00		0.00	872.00
8148-010	OT-SUPPLIES	2,162.00	2,194.00		0.00	2,194.00
8150-010	OT-MEDICARE A	0.00	167.00		0.00	167.00
8301-010	SAL-DIRECTOR OF NURSES	132,487.00	136,939.00		0.00	136,939.00
8301-013	SAL-DIRECTOR OF NURSES	11,946.00	13,619.00		0.00	13,619.00
8301-014	SAL-DIRECTOR OF NURSES	6,429.00	5,059.00		0.00	5,059.00
8301-015	SAL-DIRECTOR OF NURSES	4,019.00	4,089.00		0.00	4,089.00
8301-016	SAL-DIRECTOR OF NURSES	6,161.00	15,834.00		0.00	15,834.00
8301-017	SAL-DIRECTOR OF NURSES	571.00	623.00		0.00	623.00
8303-010	SAL-ASST DIRECTOR OF NURSES	83,179.00	91,835.00		0.00	91,835.00
8303-013	SAL-ASST DIRECTOR OF NURSES	8,961.00	8,127.00		0.00	8,127.00
8303-014	SAL-ASST DIRECTOR OF NURSES	1,960.00	3,279.00		0.00	3,279.00
8303-015	SAL-ASST DIRECTOR OF NURSES	2,604.00	2,562.00		0.00	2,562.00
8303-017	SAL-ASST DIRECTOR OF NURSES	4,106.00	2,462.00		0.00	2,462.00
8304-010	SAL-QUALITY IMPROVEMENT DIRECT	84,021.00	81,479.00		0.00	81,479.00
8304-013	SAL-QUALITY IMPROVEMENT DIRECT	7,359.00	5,457.00		0.00	5,457.00
8304-014	SAL-QUALITY IMPROVEMENT DIRECT	1,825.00	2,215.00		0.00	2,215.00
8304-015	SAL-QUALITY IMPROVEMENT DIRECT	2,566.00	3,831.00		0.00	3,831.00
8304-017	SAL-QUALITY IMPROVEMENT DIRECT	1,710.00	910.00		0.00	910.00
8306-010	SAL-MDS/PPS NURSE SALARIES	199,971.00	198,638.00		0.00	198,638.00
8306-013	SAL-MDS/PPS NURSE SALARIES	9,187.00	9,944.00		0.00	9,944.00
8306-014	SAL-MDS/PPS NURSE SALARIES	4,747.00	5,237.00		0.00	5,237.00
8306-015	SAL-MDS/PPS NURSE SALARIES	5,066.00	4,624.00		0.00	4,624.00
8306-017	SAL-MDS/PPS NURSE SALARIES	11,110.00	17,342.00		0.00	17,342.00
8307-010	SAL-MMQ NURSE SALARIES	59,103.00	59,342.00		0.00	59,342.00
8307-013	SAL-MMQ NURSE SALARIES	2,645.00	4,742.00		0.00	4,742.00
8307-015	SAL-MMQ NURSE SALARIES	1,755.00	1,628.00		0.00	1,628.00
8307-017	SAL-MMQ NURSE SALARIES	5,599.00	1,650.00		0.00	1,650.00
8308-010	SAL-NURSE SUPERVISORS:SNF	254,797.00	326,538.00		0.00	326,538.00
8308-013	SAL-NURSE SUPERVISORS:SNF	21,452.00	27,319.00		0.00	27,319.00
8308-014	SAL-NURSE SUPERVISORS:SNF	7,784.00	9,540.00		0.00	9,540.00
8308-015	SAL-NURSE SUPERVISORS:SNF	13,631.00	12,855.00		0.00	12,855.00
8308-017	SAL-NURSE SUPERVISORS:SNF	53,400.00	90,988.00		0.00	90,988.00
8308-018	SAL-NURSE SUPERVISORS:SNF	773.00	(21.00)		0.00	(21.00)
8311-010	SAL-RN:SNF CERT	446,775.00	950,019.00		0.00	950,019.00
8311-011	SAL-RN:SNF CERT	44,984.00	139,922.00		0.00	139,922.00
8311-013	SAL-RN:SNF CERT	16,038.00	31,407.00		0.00	31,407.00
8311-014	SAL-RN:SNF CERT	8,603.00	21,571.00		0.00	21,571.00
8311-015	SAL-RN:SNF CERT	21,479.00	9,430.00		0.00	9,430.00
8311-017	SAL-RN:SNF CERT	42,702.00	130,048.00		0.00	130,048.00
8311-018	SAL-RN:SNF CERT	23,321.00	15,922.00		0.00	15,922.00
8312-010	SAL-LPN:SNF CERT	1,174,632.00	963,558.00		0.00	963,558.00
8312-011	SAL-LPN:SNF CERT	431,627.00	297,122.00		0.00	297,122.00
8312-013	SAL-LPN:SNF CERT	46,938.00	25,930.00		0.00	25,930.00
8312-014	SAL-LPN:SNF CERT	22,210.00	22,122.00		0.00	22,122.00
8312-015	SAL-LPN:SNF CERT	35,157.00	44,863.00		0.00	44,863.00
8312-017	SAL-LPN:SNF CERT	106,881.00	61,527.00		0.00	61,527.00
8312-018	SAL-LPN:SNF CERT	8,207.00	3,512.00		0.00	3,512.00
8313-010	SAL-CERT AIDES SNF CERT	1,753,955.00	1,781,602.00		0.00	1,781,602.00
8313-011	SAL-CERT AIDES SNF CERT	428,583.00	499,645.00		0.00	499,645.00
8313-013	SAL-CERT AIDES SNF CERT	113,138.00	100,921.00		0.00	100,921.00
8313-014	SAL-CERT AIDES SNF CERT	50,138.00	44,888.00		0.00	44,888.00
8313-015	SAL-CERT AIDES SNF CERT	61,938.00	64,326.00		0.00	64,326.00
8313-017	SAL-CERT AIDES SNF CERT	98,512.00	164,217.00		0.00	164,217.00
8313-018	SAL-CERT AIDES SNF CERT	10,196.00	2,847.00		0.00	2,847.00
8317-010	SAL-UNIT SECRETARY	40,270.00	28,557.00		0.00	28,557.00
8317-011	SAL-UNIT SECRETARY	357.00	2,778.00		0.00	2,778.00
8317-013	SAL-UNIT SECRETARY	1,678.00	3,198.00		0.00	3,198.00
8317-014	SAL-UNIT SECRETARY	1,810.00	(650.00)		0.00	(650.00)
8317-015	SAL-UNIT SECRETARY	1,028.00	871.00		0.00	871.00
8317-018	SAL-UNIT SECRETARY	322.00	0.00		0.00	0.00
8318-010	SAL-SCHEDULER	40,955.00	38,842.00		0.00	38,842.00
8318-011	SAL-SCHEDULER	2,603.00	945.00		0.00	945.00
8318-013	SAL-SCHEDULER	2,076.00	5,021.00		0.00	5,021.00
8318-014	SAL-SCHEDULER	836.00	1,150.00		0.00	1,150.00
8318-015	SAL-SCHEDULER	1,745.00	1,631.00		0.00	1,631.00

Client: **A443969 - Alliance Health of Quincy, Inc.**
Engagement: **MDMC 2022 - Alliance Health of Quincy, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
8318-017	SAL-SCHEDULER	497.00	400.00		0.00	400.00
8318-018	SAL-SCHEDULER	99.00	0.00		0.00	0.00
8319-010	SAL-MEDICAL RECORDS	38,863.00	37,185.00		0.00	37,185.00
8319-011	SAL-MEDICAL RECORDS	477.00	317.00		0.00	317.00
8319-013	SAL-MEDICAL RECORDS	3,228.00	2,387.00		0.00	2,387.00
8319-014	SAL-MEDICAL RECORDS	2,330.00	1,255.00		0.00	1,255.00
8319-015	SAL-MEDICAL RECORDS	1,255.00	1,173.00		0.00	1,173.00
8319-017	SAL-MEDICAL RECORDS	613.00	937.00		0.00	937.00
8430-010	NURSING ADMIN INTERCOMPANY	0.00	405.00		0.00	405.00
8435-010	MDS/MMQ INTERCOMPANY	342.00	3,003.00		0.00	3,003.00
8437-010	SUPPLEMENTS	31,348.00	36,931.00		0.00	36,931.00
8438-010	NURSING SUPPLIES	335,315.00	262,981.00		0.00	262,981.00
8441-010	MEDICAL EQUIPMENT RENTAL	26,512.00	16,601.00		0.00	16,601.00
8450-010	PURCH SERV-RN:SNF CERT	165,596.00	104,552.00		2,244.00	106,796.00
				CAIDJE -	2,244.00	
8452-010	PURCH SERV-LPN:SNF CERT	56,965.00	79,418.00		1,133.00	80,551.00
				CAIDJE -	1,133.00	
8454-010	PURCHASE SERV-AIDES:SNF	66,148.00	345,384.00		1,413.00	346,797.00
				CAIDJE -	1,413.00	
9608-010	BAD DEBTS-OTHER:SNF CERTIFIED	205,419.00	322,476.00		0.00	322,476.00
9710-010	INTEREST- MORTGAGE	685,108.00	670,340.00		0.00	670,340.00
9715-010	MORTGAGE INSURANCE PREMIUM	135,112.00	132,389.00		0.00	132,389.00
9740-010	INT-WORKING CAPITAL	0.00	23,471.00		0.00	23,471.00
9765-010	PENALTIES	50.00	50.00		0.00	50.00
9820-010	DEPREC-LAND IMPROVEMENTS	84,936.00	89,152.00		0.00	89,152.00
9821-010	DEPREC-BUILDING	429,278.00	438,176.00		0.00	438,176.00
9824-010	DEPREC-OTHER IMPROVEMENTS	22,497.00	26,554.00		0.00	26,554.00
9825-010	DEPREC-FIXED EQUIPMENT	67,961.00	682.00		0.00	682.00
9827-010	DEPREC-FURNITURE & EQUIP	51,729.00	75,113.00		0.00	75,113.00
9828-010	DEPREC SOFTWARE	908.00	0.00		0.00	0.00
9829-010	DEPREC COMPUTER EQUIPMENT	29,845.00	20,069.00		0.00	20,069.00
9845-010	AMORT-FINANCE FEES	19,958.00	19,558.00		0.00	19,558.00
9865-010	AMORT-INTANGIBLE ASSETS	325,265.00	325,265.00		0.00	325,265.00
9920-010	STATE ASSESSMENT	837,816.00	941,784.00		0.00	941,784.00
Subtotal : None		106,714.83	(253,784.00)		2,021,955.00	1,768,171.00
Total [300] P&L		(670,473.00)	(253,784.00)		0.00	(253,784.00)

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Client: **A443969 - Alliance Health of Quincy, Inc.**
Engagement: **MDMC 2022 - Alliance Health of Quincy, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - SNF-CR Groupings**

Account	Description	CAID 12/31/2022	PP-1 12/31/2021
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
1102-010	PETTY CASH	1,413.00	1,413.00
1107-010	CASH CHECKING - MARINA BAY	750,381.00	848,099.00
1120-010	CASH-SAVINGS	0.00	1,500.00
Subtotal : None		751,794.00	851,012.00
Total [S6L1.1C1]	Cash and Cash Equivalents	751,794.00	851,012.00
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C] A/ R Self-Pay Patients (Private)			
1300-010	ACCTS REC-PRIVATE-SNF	622,022.00	105,409.00
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		622,022.00	105,409.00
Subgroup : [S6L1.5C] A/R Managed Care Patients (Private)			
1308-010	ACCTS REC-MANAGED CARE/HMO-S	673,840.00	513,169.00
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		673,840.00	513,169.00
Subgroup : [S6L1.5C] A/r Medicare Non Managed Care			
1304-010	ACCTS REC-MEDICARE A-SNF	589,676.00	469,033.00
1305-010	ACCTS REC-MEDICARE B-SNF	27,028.00	56,697.00
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		616,704.00	525,730.00
Subgroup : [S6L1.5C] A/R Mass Medicaid Non Managed Care			
1302-010	ACCTS REC-MEDICAID-SNF	2,329,141.00	1,366,312.00
1303-010	ACCTS REC - MEDICAID APPLIED I	0.00	196,811.00
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Car		2,329,141.00	1,563,123.00
Subgroup : [S6L1.5C] A/R Other Patients			
1306-010	ACCTS REC - OUTPATIENT	0.00	8,152.00
Subtotal [S6L1.5C1J] A/R Other Patients		0.00	8,152.00
Total [S6L1.5C1]	Payer Accounts Receivable	4,241,707.00	2,715,583.00
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
1329-010	BAD DEBT RESERVE	(325,173.00)	(181,321.00)
Subtotal : None		(325,173.00)	(181,321.00)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(325,173.00)	(181,321.00)
Group : [S6L1.8C1]	Receivable from Affiliates/Related Parties		
Subgroup : None			
1723-010	DUE TO/FROM MARIE ESTHER	0.00	260.00
1724-010	DUE FROM AFFILIATE - OTHER	(5,444.00)	4,203.00
1726-010	DUE TO/FROM ABBOTT - NEW	0.00	480.00
1727-010	DUE TO/FROM BALDWINVILLE	0.00	200.00
1728-010	DUE TO/FROM BRAINTREE	5,432.00	(3,989.00)
1730-010	DUE TO/FROM DEVEREUX - NEW	5,803.00	5,181.00
1732-010	DUE TO/FROM ROSEWOOD	(3,003.00)	0.00
1733-010	DUE TO/FROM WEST ACRES	(1,400.00)	4,839.00
Subtotal : None		1,388.00	11,174.00
Total [S6L1.8C1]	Receivable from Affiliates/Related Parties	1,388.00	11,174.00
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
1530-010	PREPAID INSURANCE	214,127.00	215,242.00
Subtotal : None		214,127.00	215,242.00
Total [S6L1.13C1]	Prepaid Insurance	214,127.00	215,242.00
Group : [S6L1.14C1]	Prepaid Taxes		
Subgroup : None			
1565-010	PREPAID REAL PROP TAXES	24,999.00	0.00
Subtotal : None		24,999.00	0.00
Total [S6L1.14C1]	Prepaid Taxes	24,999.00	0.00
Group : [S6L1.15C1]	Other Prepaid Expenses		
Subgroup : None			
1580-010	PREPAID EXPENSES-OTHER	10,665.00	13,495.00
Subtotal : None		10,665.00	13,495.00

Total [S6L1.15C1]	Other Prepaid Expenses	10,665.00	13,495.00			
Group : [S6L1.17C1] Other Current Assets						
Subgroup : None						
1228-010	HUD RESIDUAL RECEIPTS	840,194.00	839,226.00			
1346-010	EXCHANGE	0.00	546.00			
1719-010	DEPOSITS-OTHER	534.00	0.00			
Subtotal : None		840,728.00	839,772.00			
Total [S6L1.17C1]	Other Current Assets	840,728.00	839,772.00			
Group : [S6L2.1C1] Land						
Subgroup : None						
1902-010	LAND	1,000,000.00	1,000,000.00			
Subtotal : None		1,000,000.00	1,000,000.00			
Total [S6L2.1C1]	Land	1,000,000.00	1,000,000.00			
Group : [S6L2.2C1] Building						
Subgroup : [S6L2.2C] A/D Building						
1919-010	ACCUM DEPREC-BUILDING	(8,149,960.00)	(7,775,036.00)	(374,924.00)		
Subtotal [S6L2.2C1B] A/D Building		(8,149,960.00)	(7,775,036.00)			
Subgroup : None						
1912-010	BUILDING	14,716,691.00	14,716,691.00			
Subtotal : None		14,716,691.00	14,716,691.00			
Total [S6L2.2C1]	Building	6,566,731.00	6,941,655.00			
Group : [S6L2.3C1] Improvements - Cost						
Subgroup : [S6L2.3C] Building Improvements						
1922-010	BUILDING IMPROVEMENTS	1,265,165.00	1,255,240.00			
Subtotal [S6L2.3C1A] Building Improvements		1,265,165.00	1,255,240.00			
Subgroup : [S6L2.3C] Leasehold Improvements						
1905-010	LAND IMPROVEMENTS	3,426,482.00	3,397,424.00			
Subtotal [S6L2.3C1B] Leasehold Improvements		3,426,482.00	3,397,424.00			
Subgroup : [S6L2.3C] Other Improvements						
1935-010	OTHER IMPROVEMENTS	530,315.00	508,303.00			
Subtotal [S6L2.3C1C] Other Improvements		530,315.00	508,303.00	5,221,962.00	5,160,967.00	60,995.00
Subgroup : [S6L2.3C] A/D Building Improvements						
1929-010	ACCUM DEPR-BUILD IMPROVEMENT	(477,876.00)	(414,624.00)			
Subtotal [S6L2.3C1D] A/D Building Improvements		(477,876.00)	(414,624.00)			
Subgroup : [S6L2.3C] A/D Leasehold Improvements						
1909-010	ACCUM DEPREC-LAND IMPROVEMENT	(1,827,703.00)	(1,738,552.00)			
Subtotal [S6L2.3C1E] A/D Leasehold Improvements		(1,827,703.00)	(1,738,552.00)	(2,305,579.00)	(2,153,176.00)	(152,403.00)
Subgroup : [S6L2.3C] A/D Other Improvements						
1936-010	ACCUM DEPREC-OTHER IMPROVEMENT	(154,735.00)	(128,181.00)			
Subtotal [S6L2.3C1F] A/D Other Improvements		(154,735.00)	(128,181.00)	(2,460,314.00)	(2,281,357.00)	(178,957.00)
Total [S6L2.3C1]	Improvements - Cost	2,761,648.00	2,879,610.00			
Group : [S6L2.4C1] Equipment						
Subgroup : [S6L2.4C] Equipment Cost						
1932-010	FIXED EQUIPMENT	2,007,993.00	2,007,993.00			
1952-010	FURNITURE & EQUIPMENT	459,084.00	450,734.00			
1972-010	COMPUTER EQUIPMENT	373,442.00	359,202.00			
Subtotal [S6L2.4C1A] Equipment Cost		2,840,519.00	2,817,929.00	22,590.00		
Subgroup : [S6L2.4C] A/D Equipment						
1939-010	ACCUM DEPREC-FIXED EQUIPMENT	(2,005,455.00)	(2,004,773.00)			
1959-010	ACCUM DEPREC-FURN & EQUIPMENT	(227,944.00)	(152,831.00)			
1979-010	ACCUM DEPREC-COMPUTER EQUIPMENT	(348,102.00)	(328,033.00)			
Subtotal [S6L2.4C1b] A/D Equipment		(2,581,501.00)	(2,485,637.00)	(95,864.00)		
Total [S6L2.4C1]	Equipment	259,018.00	332,292.00			
Group : [S6L2.5C1] Software/Limited Life Assets						
Subgroup : [S6L2.5C] Software Cost						
1982-010	SOFTWARE	68,902.00	68,902.00			
Subtotal [S6L2.5C1A] Software Cost		68,902.00	68,902.00			
Subgroup : [S6L2.5C] A/D Software						
1989-010	ACCUM AMORT-SOFTWARE	(68,902.00)	(68,902.00)			
Subtotal [S6L2.5C1B] A/D Software		(68,902.00)	(68,902.00)	0.00		

Total [S6L2.5C1]	Software/Limited Life Assets	0.00	0.00	
Group : [S6L3.3C1]	Other Deferred Charges and Non Current Assets			
Subgroup : None				
1751-010	HUD MIP ESCROW	135,868.00	135,112.00	
1752-010	HUD INSURANCE ESCROW	51,275.00	34,434.00	
1754-010	TAX ESCROW	781.00	18,085.00	
1755-010	REPLACEMENT RESERVE ESCROW	144,127.00	122,198.00	
1773-010	INTANGIBLE ASSET - OTHER	4,167,633.00	4,167,633.00	
1775-010	ACCUM AMORTIZATION - OTHER	(2,216,046.00)	(1,890,781.00)	
Subtotal : None		2,283,638.00	2,586,681.00	
Total [S6L3.3C1]	Other Deferred Charges and Non Curr	2,283,638.00	2,586,681.00	
Group : [S6L3.5C1]	Mortgage Acquisition Costs			
Subgroup : None				
1740-010	DEFERRED FINANCE FEES	472,229.00	472,229.00	
Subtotal : None		472,229.00	472,229.00	
Total [S6L3.5C1]	Mortgage Acquisition Costs	472,229.00	472,229.00	
Group : [S6L3.6C1]	Accum Amort of Mortgage Acquisition Costs			
Subgroup : None				
1743-010	ACCUM AMORT FINANCE FEES	(166,894.00)	(147,336.00)	
Subtotal : None		(166,894.00)	(147,336.00)	
Total [S6L3.6C1]	Accum Amort of Mortgage Acquisition	(166,894.00)	(147,336.00)	(19,558.00)
Group : [S6L5.1C1]	Trade Payable			
Subgroup : None				
2102-010	ACCOUNTS PAYABLE-TRADE	(877,789.00)	(692,139.00)	
Subtotal : None		(877,789.00)	(692,139.00)	
Total [S6L5.1C1]	Trade Payable	(877,789.00)	(692,139.00)	
Group : [S6L5.2C1]	Accrued Expenses			
Subgroup : None				
2170-010	ACCRUED EXPENSES-OPERATING	(326,925.00)	(330,511.00)	
Subtotal : None		(326,925.00)	(330,511.00)	
Total [S6L5.2C1]	Accrued Expenses	(326,925.00)	(330,511.00)	
Group : [S6L5.3C1]	Due to Insurance Payers			
Subgroup : [S6L5.3C] Due Medicaid MA - Nursing Care				
2744-010	DUE TO MEDICAID	0.00	100,380.00	
Subtotal [S6L5.3C1B] Due Medicaid MA - Nursing Care		0.00	100,380.00	
Subgroup : [S6L5.3C] Due Medicare Actual				
2745-010	MEDICARE ADVANCE PAYMENTS	0.00	(527,452.00)	
Subtotal [S6L5.3C1D] Due Medicare Actual		0.00	(527,452.00)	
Total [S6L5.3C1]	Due to Insurance Payers	0.00	(427,072.00)	
Group : [S6L5.6C1]	Long Term Debt, Current Portion-Banks, Mortgages, Other			
Subgroup : None				
2756-010	ALLIANCE WORKING CAPITAL LINE	(1,000,000.00)	0.00	
Subtotal : None		(1,000,000.00)	0.00	
Total [S6L5.6C1]	Long Term Debt, Current Portion-Ban	(1,000,000.00)	0.00	
Group : [S6L5.7C1]	Accrued Salaries & Payroll Liabilities			
Subgroup : [S6L5.7C] Accrued Salaries				
2550-010	ACCRUED PAYROLL	(233,954.00)	(206,401.00)	
2564-010	ACCD BONUS	(21,256.00)	(20,422.00)	
2565-010	ACCD VACATION	(221,299.00)	(271,842.00)	
Subtotal [S6L5.7C1A] Accrued Salaries		(476,509.00)	(498,665.00)	
Subgroup : [S6L5.7C] Accrued Payroll Taxes Withheld				
2514-010	W/H FEDERAL INCOME TAXES	(6,152.00)	(2,957.00)	
Subtotal [S6L5.7C1B] Accrued Payroll Taxes Withheld		(6,152.00)	(2,957.00)	
Subgroup : [S6L5.7C] Accrued Payroll Taxes Payable				
2516-010	W/H FICA TAXES	(3,413.00)	(1,522.00)	
2517-010	W/H MEDICARE TAXES	(798.00)	(371.00)	
2560-010	ACCRUED FICA TAXES	(16,929.00)	(20,796.00)	
Subtotal [S6L5.7C1C] Accrued Payroll Taxes Payable		(21,140.00)	(22,689.00)	
Subgroup : [S6L5.7C] Other Payroll Liabilities				
2526-010	W/H STATE INC TAX - MA	(2,441.00)	(1,205.00)	
2536-010	W/H GARNISHMENTS	(73.00)	(37.00)	
2538-010	FAMILY MEDICAL LEAVE TAX	(180.00)	0.00	

2540-010	LIFE INSURANCE WITHHELD	(1,221.00)	465.00	
2568-010	ACCD PENSION/401(K)	(2,793.00)	(496.00)	
Subtotal [S6L5.7C1D] Other Payroll Liabilities		(6,708.00)	(1,273.00)	
Total [S6L5.7C1] Accrued Salaries & Payroll Liabilities		(510,509.00)	(525,584.00)	
Group : [S6L5.10C1] Other Current Liabilities				
Subgroup : [S6L5.10C1] Other Current Liabilities				
2165-010	UNEARNED INCOME	(26,579.00)	(159,472.00)	
Subtotal [S6L5.10C1] Other Current Liabilities		(26,579.00)	(159,472.00)	
Total [S6L5.10C1] Other Current Liabilities		(26,579.00)	(159,472.00)	
Group : [S6L6.1C1] Mortgage Payable				
Subgroup : None				
2306-010	MORTGAGE - S/T	(469,512.00)	(454,291.00)	
2910-010	MORTGAGE- L/T	(19,634,378.00)	(20,103,889.00)	
Subtotal : None		(20,103,890.00)	(20,558,180.00)	
Total [S6L6.1C1] Mortgage Payable		(20,103,890.00)	(20,558,180.00)	454,290.00
Group : [S6L8B.4C1] Owners Equity Balance-Retained Earnings				
Subgroup : None				
3100-010	CAPITAL STOCK	(655,748.00)	(655,748.00)	
3251-010	UNRESTRICTED NET ASSETS	(10,546,626.00)	(7,655,973.00)	
3251-011	UNRESTRICTED NET ASSETS	3,517,600.00	2,529,824.00	
3251-012	UNRESTRICTED NET ASSETS	1,093,959.00	1,093,641.00	
3251-013	UNRESTRICTED NET ASSETS	2,505,648.00	2,090,967.00	
3251-014	UNRESTRICTED NET ASSETS	894,967.00	722,039.00	
3251-015	UNRESTRICTED NET ASSETS	1,571,546.00	1,336,510.00	
3251-016	UNRESTRICTED NET ASSETS	532,248.00	506,469.00	
3251-017	UNRESTRICTED NET ASSETS	1,352,997.00	993,758.00	
3251-018	UNRESTRICTED NET ASSETS	343,700.00	292,054.00	
3251-020	UNRESTRICTED NET ASSETS	(27,222.00)	0.00	
3400-010	RETAINED EARNINGS	3,579,802.00	3,579,802.00	
Subtotal : None		4,162,871.00	4,833,343.00	
Total [S6L8B.4C1] Owners Equity Balance-Retained Earnings		4,162,871.00	4,833,343.00	
Group : [S2L1.1C1] Private Pay				
Subgroup : None				
4000-010	PRIVATE ROOM & BOARD:SNF	(2,332,195.00)	(1,883,856.00)	
Subtotal : None		(2,332,195.00)	(1,883,856.00)	
Total [S2L1.1C1] Private Pay		(2,332,195.00)	(1,883,856.00)	
Group : [S2L1.4C1] Medicare-Fee-For-Service				
Subgroup : None				
4100-010	MEDICARE A R & B:SNF	(5,295,069.00)	(4,201,795.00)	
Subtotal : None		(5,295,069.00)	(4,201,795.00)	
Total [S2L1.4C1] Medicare-Fee-For-Service		(5,295,069.00)	(4,201,795.00)	
Group : [S2L1.5C1] Medicare Managed Care (Part C)				
Subgroup : None				
4130-010	OTHER ROOM & BOARD:SNF	(3,540,712.00)	(5,395,894.00)	
4138-010	ROOM & BOARD ALLOW:SNF	1,738,942.00	1,544,859.00	
Subtotal : None		(1,801,770.00)	(3,851,035.00)	
Total [S2L1.5C1] Medicare Managed Care (Part C)		(1,801,770.00)	(3,851,035.00)	
Group : [S2L1.6C1] MassHealth Fee-for-Service				
Subgroup : None				
4050-010	MEDICAID ROOM & BOARD:SNF	(14,694,602.00)	(12,379,262.00)	
4058-010	ROOM & BOARD ALLOW:SNF	8,833,571.00	7,795,448.00	
Subtotal : None		(5,861,031.00)	(4,583,814.00)	
Total [S2L1.6C1] MassHealth Fee-for-Service		(5,861,031.00)	(4,583,814.00)	
Group : [S2L1.8C1] Senior Care Options				
Subgroup : None				
3026.06	ESP Dorchester Income	(1,732,959.00)	(972,869.00)	
Subtotal : None		(1,732,959.00)	(972,869.00)	
Total [S2L1.8C1] Senior Care Options		(1,732,959.00)	(972,869.00)	
Group : [S2L1.9C1] Care One				
Subgroup : None				
3026.07	CommonwealthCare Income	(191,522.00)	0.00	
Subtotal : None		(191,522.00)	0.00	
Total [S2L1.9C1] Care One		(191,522.00)	0.00	
Group : [S2L1.12C1] Medicaid Patient Paid Amount				

Subgroup : None			
3022.6	Mass Medicaid resource inc	(1,453,271.00)	(1,302,322.00)
Subtotal : None		(1,453,271.00)	(1,302,322.00)
Total [S2L1.12C1]	Medicaid Patient Paid Amount	(1,453,271.00)	(1,302,322.00)

Group : [S2L1.14C1] Veterans & Other Public			
Subgroup : None			
3028.00	Hospice - MCD Income	(549,544.00)	(240,407.00)
Subtotal : None		(549,544.00)	(240,407.00)
Total [S2L1.14C1]	Veterans & Other Public	(549,544.00)	(240,407.00)

Group : [S2L1.1C2] Ancillary-Private Pay			
Subgroup : None			
4010-010	OXYGEN:PRIV SNF	(227.00)	0.00
4013-010	DRUGS & PHARMACY:PRIV SNF	(506.00)	(29.00)
4025-010	ANCILLARY ALLOW:PRIV SNF	(6,447.00)	29.00
Subtotal : None		(7,180.00)	0.00
Total [S2L1.1C2]	Ancillary-Private Pay	(7,180.00)	0.00

Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service			
Subgroup : None			
4110-010	OXYGEN:MC A SNF	(1,141.00)	(2,724.00)
4111-010	PHYSICAL THERAPY:MC A SNF	(817,475.00)	(772,595.00)
4112-010	SPEECH THERAPY:MC A SNF	(255,570.00)	(268,560.00)
4113-010	DRUGS & PHARMACY:MC A SNF	(301,139.00)	(250,835.00)
4114-010	MEDICAL SUPPLIES:MC A SNF	(6,245.00)	(5,983.00)
4115-010	LABORATORY:MC A SNF	(47,752.00)	(61,033.00)
4116-010	AMBULANCE:MC A SNF	0.00	(3,954.00)
4117-010	X-RAY:MC A SNF	(10,531.00)	(11,407.00)
4118-010	OCCUP THERAPY:MC A SNF	(751,505.00)	(818,720.00)
4125-010	CONTRACT ALLOW:MC A SNF	2,192,458.00	2,195,811.00
4161-010	PHYSICAL THERAPY:MC B	(202,039.00)	(194,064.00)
4161-020	PHYSICAL THERAPY:MC B	0.00	(27,222.00)
4162-010	SPEECH THERAPY:MC B	(127,920.00)	(122,852.00)
4163-010	DRUGS & PHARMACY:MC B	(103,135.00)	(25,821.00)
4164-010	MEDICAL SUPPLIES:MC B	(200.00)	0.00
4165-010	LABORATORY:MC B	(800.00)	(4,900.00)
4168-010	OCCUPATIONAL THERAPY:MC B	(107,605.00)	(160,010.00)
4170-010	IV THERAPY:MC B	(656.00)	(185.00)
4174-010	OTHER-MEDICARE PART B	884.00	827.00
4175-010	ANCILLARY ALLOWANCE:MC B	300,472.00	223,133.00
Subtotal : None		(239,899.00)	(311,094.00)
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(239,899.00)	(311,094.00)

Group : [S2L1.5C2] Ancillary-Medicare Managed Care (Part C)			
Subgroup : None			
4140-010	OXYGEN:OTH SNF	(2,485.00)	(6,783.00)
4141-010	PHYSICAL THERAPY:OTH SNF	(580,920.00)	(715,210.00)
4142-010	SPEECH THERAPY:OTH SNF	(176,285.00)	(213,395.00)
4143-010	DRUGS & PHARMACY:OTH SNF	(251,834.00)	(227,634.00)
4145-010	LABORATORY:OTH SNF	(14,501.00)	(39,737.00)
4147-010	X-RAY:OTH SNF	(7,066.00)	(11,692.00)
4148-010	OCCUP THERAPY:OTH SNF	(508,740.00)	(714,915.00)
4149-010	PROST/ORTH SUPPLY:OTH SNF	(5,147.00)	(10,271.00)
4155-010	ANCILLARY ALLOW:OTH SNF	1,399,309.00	1,910,653.00
4375-010	ANCILLARY ALLOWANCE:MD ICF	93,229.00	18,028.00
Subtotal : None		(54,440.00)	(10,956.00)
Total [S2L1.5C2]	Ancillary-Medicare Managed Care (Pa	(54,440.00)	(10,956.00)

Group : [S2L1.6C2] Ancillary-MassHealth Fee-for-Service			
Subgroup : None			
4061-010	PHYSICAL THERAPY:MD SNF	(3,595.00)	0.00
4062-010	SPEECH THERAPY:MD SNF	(400.00)	0.00
4063-010	DRUGS & PHARMACY:MD SNF	(38,834.00)	(12,357.00)
4068-010	OCCUPATIONAL THER:MD SNF	(3,955.00)	0.00
4075-010	ANCILLARY ALLOWNCE:MD SNF	45,379.00	12,357.00
Subtotal : None		(1,405.00)	0.00
Total [S2L1.6C2]	Ancillary-MassHealth Fee-for-Service	(1,405.00)	0.00

Group : [S2L3.2C1] Endowment & Other Non Recoverable Revenue			
Subgroup : None			
4883-010	STATE STIMULUS INCOME	(490,729.00)	0.00
4884-010	FEDERAL STIMULUS INCOME	(82,243.00)	(71,541.00)
4885-010	PPP LOAN FORGIVENESS INCOME	0.00	(1,908,300.00)
4886-010	GRANT AND FUNDRAISING INCOME	(30,723.00)	0.00
4887-010	OTHER INCOME - COVID TEST	(372,332.00)	(442,669.00)

Subtotal : None		(976,027.00)	(2,422,510.00)
Total [S2L3.2C1]	Endowment & Other Non Recoverab	(976,027.00)	(2,422,510.00)

Group : [S2L3.7C1]	Interest Income		
Subgroup : None			
4845-010	INTEREST INCOME	(1,226.00)	(1,253.00)
Subtotal : None		(1,226.00)	(1,253.00)
Total [S2L3.7C1]	Interest Income	(1,226.00)	(1,253.00)

Group : [S2L3.9C1]	Administrative & General Recoverable Income		
Subgroup : None			
4888-010	MISCELLANEOUS INCOME	(11,192.00)	(29,723.00)
Subtotal : None		(11,192.00)	(29,723.00)
Total [S2L3.9C1]	Administrative & General Recoverable	(11,192.00)	(29,723.00)

Group : [S2L3.11C1]	Variable Recoverable Income		
Subgroup : None			
4685-010	REVENUE MEDICAL RECORDS	0.00	(45.00)
4848-010	BARBER & BEAUTY INCOME	(1,570.00)	(5,147.00)
Subtotal : None		(1,570.00)	(5,192.00)
Total [S2L3.11C1]	Variable Recoverable Income	(1,570.00)	(5,192.00)

Group : [SOBREL2.4C1]	Outpatient Services Revenue		
Subgroup : None			
4311-010	OUTPATIENT PT REV	(180,837.00)	(30,643.00)
Subtotal : None		(180,837.00)	(30,643.00)
Total [SOBREL2.4C1]	Outpatient Services Revenue	(180,837.00)	(30,643.00)

Group : [S3L1.1C1]	Director of Nurses Salary		
Subgroup : None			
8301-010	SAL-DIRECTOR OF NURSES	136,939.00	132,487.00
8301-013	SAL-DIRECTOR OF NURSES	13,619.00	11,946.00
8301-014	SAL-DIRECTOR OF NURSES	5,059.00	6,429.00
8301-015	SAL-DIRECTOR OF NURSES	4,089.00	4,019.00
8301-016	SAL-DIRECTOR OF NURSES	15,834.00	6,161.00
8301-017	SAL-DIRECTOR OF NURSES	623.00	571.00
8430-010	NURSING ADMIN INTERCOMPANY	405.00	0.00
Subtotal : None		176,568.00	161,613.00
Total [S3L1.1C1]	Director of Nurses Salary	176,568.00	161,613.00

Group : [S3L1.7C1]	Registered Nurses Salaries		
Subgroup : None			
8303-010	SAL-ASST DIRECTOR OF NURSES	91,835.00	83,179.00
8303-013	SAL-ASST DIRECTOR OF NURSES	8,127.00	8,961.00
8303-014	SAL-ASST DIRECTOR OF NURSES	3,279.00	1,960.00
8303-015	SAL-ASST DIRECTOR OF NURSES	2,562.00	2,604.00
8303-017	SAL-ASST DIRECTOR OF NURSES	2,462.00	4,106.00
8308-010	SAL-NURSE SUPERVISORS:SNF	326,538.00	254,797.00
8308-013	SAL-NURSE SUPERVISORS:SNF	27,319.00	21,452.00
8308-014	SAL-NURSE SUPERVISORS:SNF	9,540.00	7,784.00
8308-015	SAL-NURSE SUPERVISORS:SNF	12,855.00	13,631.00
8308-017	SAL-NURSE SUPERVISORS:SNF	90,988.00	53,400.00
8308-018	SAL-NURSE SUPERVISORS:SNF	(21.00)	773.00
8311-010	SAL-RN:SNF CERT	950,019.00	446,775.00
8311-011	SAL-RN:SNF CERT	139,922.00	44,984.00
8311-013	SAL-RN:SNF CERT	31,407.00	16,038.00
8311-014	SAL-RN:SNF CERT	21,571.00	8,603.00
8311-015	SAL-RN:SNF CERT	9,430.00	21,479.00
8311-017	SAL-RN:SNF CERT	130,048.00	42,702.00
8311-018	SAL-RN:SNF CERT	15,922.00	23,321.00
Subtotal : None		1,873,803.00	1,056,549.00
Total [S3L1.7C1]	Registered Nurses Salaries	1,873,803.00	1,056,549.00

Group : [S3L1.11C1]	Registered Nurses Purchased Service Tempory Agency Staff		
Subgroup : None			
8450-010	PURCH SERV-RN:SNF CERT	106,796.00	165,596.00
Subtotal : None		106,796.00	165,596.00
Total [S3L1.11C1]	Registered Nurses Purchased Service	106,796.00	165,596.00

106796 0.00

Group : [S3L1.12C1]	Licensed Practical Nurses Salary		
Subgroup : None			
8312-010	SAL-LPN:SNF CERT	963,558.00	1,174,632.00
8312-011	SAL-LPN:SNF CERT	297,122.00	431,627.00
8312-013	SAL-LPN:SNF CERT	25,930.00	46,938.00
8312-014	SAL-LPN:SNF CERT	22,122.00	22,210.00
8312-015	SAL-LPN:SNF CERT	44,863.00	35,157.00

8312-017	SAL-LPN:SNF CERT	61,527.00	106,881.00
8312-018	SAL-LPN:SNF CERT	3,512.00	8,207.00
Subtotal : None		1,418,634.00	1,825,652.00
Total [S3L1.12C1]	Licensed Practical Nurses Salary	1,418,634.00	1,825,652.00

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

Subgroup : None

8452-010	PURCH SERV-LPN:SNF CERT	80,551.00	56,965.00
Subtotal : None		80,551.00	56,965.00
Total [S3L1.16C1]	Licensed Practical Nurses Purchased	80,551.00	56,965.00

80551 0.00

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

Subgroup : None

8313-010	SAL-CERT AIDES SNF CERT	1,781,602.00	1,753,955.00
8313-011	SAL-CERT AIDES SNF CERT	499,645.00	428,583.00
8313-013	SAL-CERT AIDES SNF CERT	100,921.00	113,138.00
8313-014	SAL-CERT AIDES SNF CERT	44,888.00	50,138.00
8313-015	SAL-CERT AIDES SNF CERT	64,326.00	61,938.00
8313-017	SAL-CERT AIDES SNF CERT	164,217.00	98,512.00
8313-018	SAL-CERT AIDES SNF CERT	2,847.00	10,196.00
Subtotal : None		2,658,446.00	2,516,460.00
Total [S3L1.17C1]	Certified Nurses Aides Salaries	2,658,446.00	2,516,460.00

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

Subgroup : None

8454-010	PURCHASE SERV-AIDES:SNF	346,797.00	66,148.00
Subtotal : None		346,797.00	66,148.00
Total [S3L1.21C1]	Certified Nurses Aides Purchased Ser	346,797.00	66,148.00

346797 0.00

Group : [S3L2.1C1] Administration Salaries

Subgroup : [S3L2.1C1] Administrator Salaries

5101-010	SAL-ADMINISTRATOR	144,029.00	137,928.00
5101-013	SAL-ADMINISTRATOR	12,120.00	14,857.00
5101-014	SAL-ADMINISTRATOR	2,876.00	1,158.00
5101-015	SAL-ADMINISTRATOR	4,158.00	4,085.00
5101-016	SAL-ADMINISTRATOR	15,000.00	19,619.00
5101-017	SAL-ADMINISTRATOR	743.00	570.00
Subtotal [S3L2.1C1A] Administrator Salaries		178,926.00	178,217.00

Total [S3L2.1C1]	Administration Salaries	178,926.00	178,217.00
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Group : [S3L2.7C1] Clerical Staff Salaries

Subgroup : None

5103-010	SAL-ASST ADMIN/AIT	51,068.00	0.00
5103-011	SAL-ASST ADMIN/AIT	1,397.00	0.00
5103-014	SAL-ASST ADMIN/AIT	1,280.00	0.00
5103-015	SAL-ASST ADMIN/AIT	1,284.00	0.00
5103-017	SAL-ASST ADMIN/AIT	366.00	0.00
5103-018	SAL-ASST ADMIN/AIT	331.00	0.00
5115-010	SAL-OFFICE/CLERICAL	282,143.00	276,230.00
5115-011	SAL-OFFICE/CLERICAL	4,385.00	5,388.00
5115-013	SAL-OFFICE/CLERICAL	13,928.00	13,945.00
5115-014	SAL-OFFICE/CLERICAL	4,089.00	4,019.00
5115-015	SAL-OFFICE/CLERICAL	9,024.00	7,735.00
5115-017	SAL-OFFICE/CLERICAL	1,945.00	1,405.00
5115-018	SAL-OFFICE/CLERICAL	902.00	999.00
6715-010	SAL-ADMISSIONS	257,651.00	262,790.00
6715-011	SAL-ADMISSIONS	0.00	685.00
6715-012	SAL-ADMISSIONS	0.00	318.00
6715-013	SAL-ADMISSIONS	20,693.00	19,503.00
6715-014	SAL-ADMISSIONS	3,434.00	2,371.00
6715-015	SAL-ADMISSIONS	8,377.00	9,254.00
6715-017	SAL-ADMISSIONS	25,200.00	19,349.00
6715-018	SAL-ADMISSIONS	0.00	458.00
8318-010	SAL-SCHEDULER	38,842.00	40,955.00
8318-011	SAL-SCHEDULER	945.00	2,603.00
8318-013	SAL-SCHEDULER	5,021.00	2,076.00
8318-014	SAL-SCHEDULER	1,150.00	836.00
8318-015	SAL-SCHEDULER	1,631.00	1,745.00
8318-017	SAL-SCHEDULER	400.00	497.00
8318-018	SAL-SCHEDULER	0.00	99.00
Subtotal : None		735,486.00	673,260.00
Total [S3L2.7C1]	Clerical Staff Salaries	735,486.00	673,260.00

Group : [S3L2.10C1] Clerical Staff Purchased Service

Subgroup : None

5139-010	PURC SERV-ADMINISTRATIVE	16,106.00	10,799.00
Subtotal : None		16,106.00	10,799.00
Total [S3L2.10C1]	Clerical Staff Purchased Service	16,106.00	10,799.00

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

Subgroup : None			
5146-010	PAYROLL PROCESSING FEES	22,042.00	23,306.00
5148-010	DATA PROCESSING FEES	109,575.00	99,803.00
Subtotal : None		131,617.00	123,109.00
Total [S3L2.11C1]	Electronic Data Processing, Payroll &	131,617.00	123,109.00

Group : [S3L2.12C1] Office Supplies

Subgroup : None			
5138-010	OFFICE SUPPLIES	29,136.00	28,527.00
5140-010	COURIER & POSTAGE	6,399.00	8,508.00
5141-010	ADMIN-EQUIP RENTAL	32,989.00	37,870.00
5145-010	BANK CHARGES	31,161.00	31,558.00
Subtotal : None		99,685.00	106,463.00
Total [S3L2.12C1]	Office Supplies	99,685.00	106,463.00

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

Subgroup : None			
5129-010	TELEPHONE	23,995.00	46,768.00
5130-010	CELL PHONE EXPENSE	4,505.00	4,650.00
Subtotal : None		28,500.00	51,418.00
Total [S3L2.13C1]	Telecommunications (e.g. Internet & F	28,500.00	51,418.00

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

Subgroup : None			
5370-010	SEMINARS & MEETINGS	3,014.00	1,642.00
Subtotal : None		3,014.00	1,642.00
Total [S3L2.15C1]	Travel, Conventions & Meetings	3,014.00	1,642.00

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

Subgroup : None			
5131-010	ADVERTISING-HELP WANTED	12,769.00	21,356.00
Subtotal : None		12,769.00	21,356.00
Total [S3L2.16C1]	Advertising: Help Wanted	12,769.00	21,356.00

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

Subgroup : None			
5135-010	MEMBERSHIP DUES	22,504.00	20,995.00
5136-010	SUBSCRIPTIONS	2,365.00	2,403.00
5137-010	LICENSES	195.00	1,575.00
Subtotal : None		25,064.00	24,973.00
Total [S3L2.17C1]	Licenses & Dues: Patient Care Related	25,064.00	24,973.00

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

Subgroup : None			
5126-010	ACCOUNTING FEES	40,645.00	34,608.00
Subtotal : None		40,645.00	34,608.00
Total [S3L2.19C1]	Accounting Services (not related to A	40,645.00	34,608.00

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

Subgroup : None			
5170-010	INSURANCE-GENERAL	245,918.00	225,441.00
Subtotal : None		245,918.00	225,441.00
Total [S3L2.20C1]	Insurance: Malpractice & General Lia	245,918.00	225,441.00

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

Subgroup : None			
5128-010	OTHER PROFESSIONAL FEES	51,915.00	60,390.00
7761-010	COVID TESTING RESIDENTS	24,075.00	12,277.00
9865-010	AMORT-INTANGIBLE ASSETS	325,265.00	325,265.00
Subtotal : None		401,255.00	397,932.00
Total [S3L2.22C1]	Other A & G Expenses	401,255.00	397,932.00

Group : [S3L2B.1C1] Advertising Marketing

Subgroup : None			
5132-010	ADVERTISING-DIRECTORY	635.00	0.00
5133-010	BUSINESS PROMOTION	13,142.00	12,750.00
Subtotal : None		13,777.00	12,750.00
Total [S3L2B.1C1]	Advertising Marketing	13,777.00	12,750.00

Group : [S3L2B.6C1] Legal: Other

Subgroup : None

5124-010	LEGAL FEES	29,693.00	21,175.00
Subtotal : None		29,693.00	21,175.00
Total [S3L2B.6C1]	Legal: Other	29,693.00	21,175.00

Group : [S3L2B.8C1] Management Company Fees

Subgroup : None			
5120-010	MANAGEMENT/FINANCIAL SERVICES	904,728.00	859,104.00
Subtotal : None		904,728.00	859,104.00
Total [S3L2B.8C1]	Management Company Fees	904,728.00	859,104.00

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

Subgroup : None			
9740-010	INT-WORKING CAPITAL	23,471.00	0.00
Subtotal : None		23,471.00	0.00
Total [S3L2B.10C1]	Interest on Working Capital	23,471.00	0.00

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

Subgroup : None			
9765-010	PENALTIES	50.00	50.00
Subtotal : None		50.00	50.00
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including	50.00	50.00

Group : [S3L2B.14C1] Bad Debt Expenses

Subgroup : None			
9608-010	BAD DEBTS-OTHER:SNF CERTIFIED	322,476.00	205,419.00
Subtotal : None		322,476.00	205,419.00
Total [S3L2B.14C1]	Bad Debt Expenses	322,476.00	205,419.00

Group : [S3L2B.15C1] User Fee Assessment

Subgroup : None			
9920-010	STATE ASSESSMENT	941,784.00	837,816.00
Subtotal : None		941,784.00	837,816.00
Total [S3L2B.15C1]	User Fee Assessment	941,784.00	837,816.00

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

Subgroup : None			
5501-010	SAL-MAINT SUPERVISOR	51,502.00	49,688.00
5501-013	SAL-MAINT SUPERVISOR	4,663.00	4,476.00
5501-014	SAL-MAINT SUPERVISOR	1,800.00	1,186.00
5501-015	SAL-MAINT SUPERVISOR	1,570.00	1,519.00
5501-017	SAL-MAINT SUPERVISOR	2,465.00	0.00
5515-010	SAL-MAINTENANCE STAFF	38,419.00	39,136.00
5515-011	SAL-MAINTENANCE STAFF	1,119.00	1,467.00
5515-013	SAL-MAINTENANCE STAFF	1,694.00	1,515.00
5515-014	SAL-MAINTENANCE STAFF	697.00	1,371.00
5515-015	SAL-MAINTENANCE STAFF	1,087.00	1,038.00
5515-017	SAL-MAINTENANCE STAFF	213.00	171.00
Subtotal : None		105,229.00	101,567.00
Total [S3L3.5C1]	Plant Operations: Salaires	105,229.00	101,567.00

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

Subgroup : None			
5543-010	GROUNDKEEPING	19,066.00	22,430.00
5546-010	MAINTENANCE CONTRACTS	44,184.00	64,900.00
5547-010	RUBBISH REMOVAL	63,099.00	48,784.00
5548-010	SNOW REMOVAL	18,945.00	13,561.00
Subtotal : None		145,294.00	149,675.00
Total [S3L3.8C1]	Plant Operations: Purchased Service	145,294.00	149,675.00

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

Subgroup : None			
5538-010	MAINTENANCE SUPPLIES	56,976.00	51,350.00
5539-010	MAINTENANCE & REPAIRS	44,904.00	23,610.00
5542-010	MINOR EQUIP EXPENSE	451.00	62.00
Subtotal : None		102,331.00	75,022.00
Total [S3L3.9C1]	Plant Operations: Supplies & Expenses	102,331.00	75,022.00

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

Subgroup : None			
5571-010	WATER & SEWER	166,433.00	164,378.00
5572-010	GAS/PROPANE	100,389.00	85,803.00
5573-010	FUEL OIL	917.00	0.00
5574-010	ELECTRICITY	224,201.00	202,944.00
Subtotal : None		491,940.00	453,125.00
Total [S3L3.10C1]	Plant Operatins: Utilities	491,940.00	453,125.00

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

Subgroup : None

6323-010	DIETICIAN CONSULTING FEE	87,898.00	77,900.00
Subtotal : None		87,898.00	77,900.00
Total [S3L3.16C1]	Dietician: Purchased Service	87,898.00	77,900.00

Group : [S3L3.18C1] Dietary: Salaries

Subgroup : None

6301-010	SAL-FOOD SERVICE SUPERVISOR	63,403.00	65,352.00
6301-013	SAL-FOOD SERVICE SUPERVISOR	5,634.00	6,123.00
6301-014	SAL-FOOD SERVICE SUPERVISOR	1,603.00	3,358.00
6301-015	SAL-FOOD SERVICE SUPERVISOR	2,010.00	2,151.00
6301-017	SAL-FOOD SERVICE SUPERVISOR	3,926.00	304.00
6305-010	SAL-COOKS	120,452.00	121,416.00
6305-011	SAL-COOKS	19,577.00	15,158.00
6305-013	SAL-COOKS	6,399.00	6,217.00
6305-014	SAL-COOKS	1,740.00	4,369.00
6305-015	SAL-COOKS	3,641.00	3,754.00
6305-017	SAL-COOKS	526.00	342.00
6305-018	SAL-COOKS	482.00	2,432.00
6315-010	SAL-DIETARY STAFF	320,019.00	314,879.00
6315-011	SAL-DIETARY STAFF	96,298.00	37,108.00
6315-013	SAL-DIETARY STAFF	16,038.00	16,055.00
6315-014	SAL-DIETARY STAFF	5,271.00	12,777.00
6315-015	SAL-DIETARY STAFF	8,170.00	9,084.00
6315-017	SAL-DIETARY STAFF	622.00	731.00
6315-018	SAL-DIETARY STAFF	7,417.00	3,957.00
6332-010	ALLOCATED SAL DIETARY	1,400.00	0.00
Subtotal : None		684,628.00	625,567.00
Total [S3L3.18C1]	Dietary: Salaries	684,628.00	625,567.00

Group : [S3L3.21C1] Dietary: Food

Subgroup : None

6334-010	FOOD	460,937.00	387,645.00
Subtotal : None		460,937.00	387,645.00
Total [S3L3.21C1]	Dietary: Food	460,937.00	387,645.00

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

Subgroup : None

6336-010	DISHES & UTENSILS	433.00	724.00
6338-010	DIETARY SUPPLIES	48,301.00	43,461.00
Subtotal : None		48,734.00	44,185.00
Total [S3L3.23C1]	Dietary: Supplies & Expenses	48,734.00	44,185.00

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

Subgroup : [S3L3.27C1]Housekeeping Purchased Service

5939-010	PURCHASE SERVICE-HOUSEKEEPIN	549,813.00	533,183.00
Subtotal [S3L3.27C1]Housekeeping Purchased Service		549,813.00	533,183.00

Subgroup : [S3L3.27C1]Laundry Purchased Service

5739-010	PURCHASE SERVICE-LAUNDRY	183,271.00	177,728.00
Subtotal [S3L3.27C1]Laundry Purchased Service		183,271.00	177,728.00

Total [S3L3.27C1]	Housekeeping / Laundry: Purchased	733,084.00	710,911.00
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Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense

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

5738-010	LAUNDRY SUPPLIES	1,148.00	633.00
Subtotal [S3L3.28C1]Laundry Supplies & Expense		1,148.00	633.00

Total [S3L3.28C1]	Housekeeping / Laundry: Supplies &	1,148.00	633.00
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Group : [S3L3.29C1] Housekeepong / Laundry: Linen & Bedding

Subgroup : None

5740-010	LINENS & BEDDING	441.00	1,463.00
5938-010	HOUSEKEEPING SUPPLIES	565.00	6,238.00
Subtotal : None		1,006.00	7,701.00
Total [S3L3.29C1]	Housekeepong / Laundry: Linen & Be	1,006.00	7,701.00

Group : [S3L3.31C1] Quality Assurance (QA) Professional: Salaires

Subgroup : None

8304-010	SAL-QUALITY IMPROVEMENT DIREC	81,479.00	84,021.00
8304-013	SAL-QUALITY IMPROVEMENT DIREC	5,457.00	7,359.00
8304-014	SAL-QUALITY IMPROVEMENT DIREC	2,215.00	1,825.00
8304-015	SAL-QUALITY IMPROVEMENT DIREC	3,831.00	2,566.00
8304-017	SAL-QUALITY IMPROVEMENT DIREC	910.00	1,710.00

Subtotal : None		<u>93,892.00</u>	<u>97,481.00</u>
Total [S3L3.31C1] Quality Assurance (QA) Professional:		<u>93,892.00</u>	<u>97,481.00</u>

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

Subgroup : None			
8317-010	SAL-UNIT SECRETARY	28,557.00	40,270.00
8317-011	SAL-UNIT SECRETARY	2,778.00	357.00
8317-013	SAL-UNIT SECRETARY	3,198.00	1,678.00
8317-014	SAL-UNIT SECRETARY	(650.00)	1,810.00
8317-015	SAL-UNIT SECRETARY	871.00	1,028.00
8317-018	SAL-UNIT SECRETARY	0.00	322.00
8319-010	SAL-MEDICAL RECORDS	37,185.00	38,863.00
8319-011	SAL-MEDICAL RECORDS	317.00	477.00
8319-013	SAL-MEDICAL RECORDS	2,387.00	3,228.00
8319-014	SAL-MEDICAL RECORDS	1,255.00	2,330.00
8319-015	SAL-MEDICAL RECORDS	1,173.00	1,255.00
8319-017	SAL-MEDICAL RECORDS	937.00	613.00
Subtotal : None		<u>78,008.00</u>	<u>92,231.00</u>
Total [S3L3.36C1] Unit Clerks & Medical Records: Salaries		<u>78,008.00</u>	<u>92,231.00</u>

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

Subgroup : [S3L3.40C1] MMQ Salaries			
8307-010	SAL-MMQ NURSE SALARIES	59,342.00	59,103.00
8307-013	SAL-MMQ NURSE SALARIES	4,742.00	2,645.00
8307-015	SAL-MMQ NURSE SALARIES	1,628.00	1,755.00
8307-017	SAL-MMQ NURSE SALARIES	1,650.00	5,599.00
8435-010	MDS/MMQ INTERCOMPANY	3,003.00	342.00
Subtotal [S3L3.40C1] MMQ Salaries		<u>70,365.00</u>	<u>69,444.00</u>

Subgroup : [S3L3.40C1] MDS Salaries			
8306-010	SAL-MDS/PPS NURSE SALARIES	198,638.00	199,971.00
8306-013	SAL-MDS/PPS NURSE SALARIES	9,944.00	9,187.00
8306-014	SAL-MDS/PPS NURSE SALARIES	5,237.00	4,747.00
8306-015	SAL-MDS/PPS NURSE SALARIES	4,624.00	5,066.00
8306-017	SAL-MDS/PPS NURSE SALARIES	17,342.00	11,110.00
Subtotal [S3L3.40C1] MDS Salaries		<u>235,785.00</u>	<u>230,081.00</u>

Total [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries		<u>306,150.00</u>	<u>299,525.00</u>
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Group : [S3L3.48C1] Social Service Worker: Salaries

Subgroup : None			
6701-010	SAL-SOCIAL SERVICES	221,672.00	161,077.00
6701-013	SAL-SOCIAL SERVICES	18,105.00	10,391.00
6701-014	SAL-SOCIAL SERVICES	7,021.00	1,700.00
6701-015	SAL-SOCIAL SERVICES	6,522.00	6,528.00
6701-017	SAL-SOCIAL SERVICES	705.00	1,290.00
Subtotal : None		<u>254,025.00</u>	<u>180,986.00</u>
Total [S3L3.48C1] Social Service Worker: Salaries		<u>254,025.00</u>	<u>180,986.00</u>

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

Subgroup : None			
6728-010	SOCIAL SERVICES CONSULTANT	6,210.00	12,718.00
Subtotal : None		<u>6,210.00</u>	<u>12,718.00</u>
Total [S3L3.51C1] Social Service Worker: Purchased Service		<u>6,210.00</u>	<u>12,718.00</u>

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

Subgroup : None			
7927.10	PT INDIRECT	257,727.00	205,313.56
7937.04	OT INDIRECT	158,315.00	201,860.58
7947.10	ST INDIRECT	36,028.00	28,914.03
Subtotal : None		<u>452,070.00</u>	<u>436,088.17</u>
Total [S3L3.56C1] Indirect Restorative Therapy: Salaries		<u>452,070.00</u>	<u>436,088.17</u>

Group : [S3L3.59C1] Indirect Restorative Therapy: Consultants

Subgroup : None			
7431-010	PURCH SRVC ST- INDIRECT	327.00	5,305.00
8140-010	PURCH SRVC OT-INDIRECT	872.00	0.00
Subtotal : None		<u>1,199.00</u>	<u>5,305.00</u>
Total [S3L3.59C1] Indirect Restorative Therapy: Consultants		<u>1,199.00</u>	<u>5,305.00</u>

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

Subgroup : None			
7300-010	SAL-DIRECTOR OF REHAB	172,011.00	147,813.00
7300-013	SAL-DIRECTOR OF REHAB	10,333.00	8,702.00
7300-014	SAL-DIRECTOR OF REHAB	3,479.00	2,344.00
7300-015	SAL-DIRECTOR OF REHAB	5,082.00	2,773.00

7300-017	SAL-DIRECTOR OF REHAB	1,002.00	1,529.00
7301-010	SAL-PHYSICAL THERAPIST	66,797.00	84,441.67
7301-011	SAL-PHYSICAL THERAPIST	1,677.00	767.00
7301-013	SAL-PHYSICAL THERAPIST	11,628.00	12,667.00
7301-014	SAL-PHYSICAL THERAPIST	7,906.00	4,883.00
7301-015	SAL-PHYSICAL THERAPIST	6,281.00	6,282.00
7301-017	SAL-PHYSICAL THERAPIST	1,126.00	1,277.00
7301-018	SAL-PHYSICAL THERAPIST	0.00	465.00
7303-010	SAL-PHYSICAL THERAPY ASSISTANT	101,440.00	145,243.77
7303-011	SAL-PHYSICAL THERAPY ASSISTANT	1,041.00	3,225.00
7303-013	SAL-PHYSICAL THERAPY ASSISTANT	12,935.00	14,611.00
7303-014	SAL-PHYSICAL THERAPY ASSISTANT	7,177.00	7,533.00
7303-015	SAL-PHYSICAL THERAPY ASSISTANT	6,272.00	5,811.00
7303-017	SAL-PHYSICAL THERAPY ASSISTANT	994.00	1,843.00
7401-010	SAL-SPEECH THERAPIST	112,171.00	120,357.97
7401-011	SAL-SPEECH THERAPIST	2,832.00	3,143.00
7401-013	SAL-SPEECH THERAPIST	9,135.00	7,278.00
7401-014	SAL-SPEECH THERAPIST	1,868.00	2,350.00
7401-015	SAL-SPEECH THERAPIST	3,304.00	6,207.00
7401-017	SAL-SPEECH THERAPIST	510.00	1,068.00
7401-018	SAL-SPEECH THERAPIST	332.00	0.00
8120-010	SAL- OCCUPATIONAL THERAPY	128,046.00	155,043.70
8120-011	SAL- OCCUPATIONAL THERAPY	5,570.00	2,051.00
8120-013	SAL- OCCUPATIONAL THERAPY	14,190.00	18,888.00
8120-014	SAL- OCCUPATIONAL THERAPY	6,067.00	6,070.00
8120-015	SAL- OCCUPATIONAL THERAPY	8,765.00	7,264.00
8120-017	SAL- OCCUPATIONAL THERAPY	1,784.00	1,572.00
8125-010	SAL-COTA	36,880.00	67,250.72
8125-011	SAL-COTA	54.00	1,641.00
8125-013	SAL-COTA	2,388.00	4,939.00
8125-014	SAL-COTA	1,605.00	2,259.00
8125-015	SAL-COTA	1,700.00	3,443.00
8125-017	SAL-COTA	261.00	948.00
8125-018	SAL-COTA	391.00	0.00
Subtotal : None		755,034.00	863,983.83
Total [S3L3.60C1]	Direct Restorative Therapy: Salaries	755,034.00	863,983.83

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

Subgroup : None			
7430-010	PURCH SRVC ST- DIRECT	274.00	0.00
7528-010	INHAL/OXYGEN THERAPY CONSULT/	20,438.00	22,298.00
7539-010	OXYGEN THERAPY-PRIVATE	175.00	405.00
7540-010	OXYGEN THERAPY-MEDICAID	0.00	1,472.00
7550-010	OXYGEN THERAPY-MEDICARE	878.00	8,476.00
7560-010	OXYGEN THERAPY-OTHER	0.00	66,673.00
8130-010	PURCH SRVC OT- DIRECT	8,488.00	0.00
Subtotal : None		30,253.00	99,324.00
Total [S3L3.62C1]	Direct Restorative Therapy: Consultant	30,253.00	99,324.00

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

Subgroup : None			
6501-010	SAL-RECREATION SUPERVISOR	53,908.00	58,661.00
6501-013	SAL-RECREATION SUPERVISOR	4,860.00	3,793.00
6501-014	SAL-RECREATION SUPERVISOR	2,035.00	2,278.00
6501-015	SAL-RECREATION SUPERVISOR	1,562.00	1,604.00
6501-017	SAL-RECREATION SUPERVISOR	240.00	239.00
6515-010	SAL-RECREATION STAFF	142,399.00	131,541.00
6515-011	SAL-RECREATION STAFF	12,558.00	8,511.00
6515-013	SAL-RECREATION STAFF	4,835.00	6,078.00
6515-014	SAL-RECREATION STAFF	3,627.00	4,233.00
6515-015	SAL-RECREATION STAFF	3,805.00	4,264.00
6515-017	SAL-RECREATION STAFF	1,152.00	901.00
6515-018	SAL-RECREATION STAFF	1,147.00	416.00
Subtotal : None		232,128.00	222,519.00
Total [S3L3.64C1]	Recreational Therapy/Activities: Salar	232,128.00	222,519.00

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

Subgroup : None			
6539-010	PURCHASE SERVICE-RECREATION	15,860.00	15,008.00
Subtotal : None		15,860.00	15,008.00
Total [S3L3.67C1]	Recreational Therapy/Activities: Purc	15,860.00	15,008.00

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

Subgroup : None			
6538-010	RECREATION SUPPLIES	13,006.00	11,336.00
6545-010	CABLE TV SERVICES	31,066.00	29,512.00

Subtotal : None		<u>44,072.00</u>	<u>40,848.00</u>
Total [S3L3.68C1]	Recreational Therapy/Activities: Supp	<u>44,072.00</u>	<u>40,848.00</u>

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

Subgroup : None			
5160-010	AUTO EXPENSE	413.00	2,674.00
Subtotal : None		<u>413.00</u>	<u>2,674.00</u>
Total [S3L3.78C1]	Travel: Motor Vehicle Expense	<u>413.00</u>	<u>2,674.00</u>

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

Subgroup : None			
5371-010	EDUCATION-STAFF	0.00	1,183.00
5375-010	TUITION REIMB	4,420.00	2,859.00
Subtotal : None		<u>4,420.00</u>	<u>4,042.00</u>
Total [S3L3.80C1]	Variable Job Related Education	<u>4,420.00</u>	<u>4,042.00</u>

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

Subgroup : None			
7020-010	MEDICAL DIRECTOR FEES	35,441.00	20,000.00
Subtotal : None		<u>35,441.00</u>	<u>20,000.00</u>
Total [S3L3.82C1]	Physician Services: Medical Director	<u>35,441.00</u>	<u>20,000.00</u>

Group : [S3L3.85C1] Physician Services: Employee Physicals

Subgroup : None			
7050-010	PHYSICIAN SERVICES-MEDICARE	121.00	0.00
7762-010	COVID TESTING EMPLOYEES/CONTR	201,210.00	361,868.00
Subtotal : None		<u>201,331.00</u>	<u>361,868.00</u>
Total [S3L3.85C1]	Physician Services: Employee Physic	<u>201,331.00</u>	<u>361,868.00</u>

Group : [S3L3.87C1] Legend Drugs

Subgroup : None			
7318-010	PHYSICAL THERAPY SUPPLIES	14,336.00	12,473.00
7418-010	SPEECH THERAPY SUPPLIES	166.00	0.00
7538-010	INHAL/OXYGEN SUPPLIES	68,381.00	0.00
7629-010	DRUGS-MEDICINE CABINET	54,277.00	33,650.00
7640-010	DRUGS-MEDICAID	12,057.00	13,572.00
7650-010	DRUGS-MEDICARE	182,743.00	129,827.00
7660-010	DRUGS-OTHER	138,477.00	144,158.00
7683-010	BILLABLE MED A SUPPLIES	816.00	0.00
7686-010	MED SUPPLIES MANAGED CARE	548.00	276.00
7690-010	SUPPLIES-PATIENT PERSONAL	5,790.00	2,860.00
7692-010	ENTERAL THERAPY SUPPLIES	1,978.00	0.00
7695-010	IV THERAPY-MED A	17,398.00	22,831.00
7698-010	IV THERAPY-MANAGED CARE/OTHEF	30,507.00	6,391.00
7730-010	LAB-PRIVATE	212.00	334.00
7740-010	LAB-MEDICAID	2,396.00	1,676.00
7750-010	LAB-MEDICARE A	37,569.00	46,078.00
7760-010	LAB-OTHER	13,667.00	33,719.00
7850-010	AMBULANCE- MEDICARE	25,213.00	32,549.00
7860-010	AMBULANCE-OTHER	528.00	521.00
8030-010	X-RAY-PRIVATE	70.00	75.00
8040-010	X-RAY-MEDICAID	935.00	365.00
8050-010	X-RAY-MEDICARE A	9,642.00	9,842.00
8055-010	X-RAY-MEDICARE B	3,628.00	0.00
8060-010	X-RAY-OTHER	6,325.00	6,445.00
8148-010	OT-SUPPLIES	2,194.00	2,162.00
8150-010	OT-MEDICARE A	167.00	0.00
Subtotal : None		<u>630,020.00</u>	<u>499,804.00</u>
Total [S3L3.87C1]	Legend Drugs	<u>630,020.00</u>	<u>499,804.00</u>

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

Subgroup : None			
5149-010	OUTPATIENT SUPPLIES AND EXPENS	421.00	67.00
8437-010	SUPPLEMENTS	36,931.00	31,348.00
8438-010	NURSING SUPPLIES	262,981.00	335,315.00
Subtotal : None		<u>300,333.00</u>	<u>366,730.00</u>
Total [S3L3.89C1]	House Supplies Not Resold	<u>300,333.00</u>	<u>366,730.00</u>

Group : [S3L3.92C1] Pharmacy Consultant

Subgroup : None			
7628-010	PHARMACY CONSULTING FEES	18,285.00	19,653.00
Subtotal : None		<u>18,285.00</u>	<u>19,653.00</u>
Total [S3L3.92C1]	Pharmacy Consultant	<u>18,285.00</u>	<u>19,653.00</u>

Group : [S3L4.1C1] Depreciaton

Subgroup : [S3L4.1C] Building Depreciation

9821-010	DEPREC-BUILDING	438,176.00	429,278.00
Subtotal [S3L4.1C1A] Building Depreciation		438,176.00	429,278.00
Subgroup : [S3L4.1C] Improvements Depreciation			
9820-010	DEPREC-LAND IMPROVEMENTS	89,152.00	84,936.00
9824-010	DEPREC-OTHER IMPROVEMENTS	26,554.00	22,497.00
Subtotal [S3L4.1C1B] Improvements Depreciation		115,706.00	107,433.00
Subgroup : [S3L4.1C] Equipment Depreciation			
9825-010	DEPREC-FIXED EQUIPMENT	682.00	67,961.00
9827-010	DEPREC-FURNITURE & EQUIP	75,113.00	51,729.00
9829-010	DEPREC COMPUTER EQUIPMENT	20,069.00	29,845.00
Subtotal [S3L4.1C1C] Equipment Depreciation		95,864.00	149,535.00
Subgroup : [S3L4.1C] Software Depreciaton			
9828-010	DEPREC SOFTWARE	0.00	908.00
Subtotal [S3L4.1C1D] Software Depreciaton		0.00	908.00
Total [S3L4.1C1] Depreciaton		649,746.00	687,154.00
Group : [S3L4.2C1] Long Term Interest Expense SNF-CR			
Subgroup : None			
9710-010	INTEREST- MORTGAGE	670,340.00	685,108.00
9715-010	MORTGAGE INSURANCE PREMIUM	132,389.00	135,112.00
9845-010	AMORT-FINANCE FEES	19,558.00	19,958.00
Subtotal : None		822,287.00	840,178.00
Total [S3L4.2C1] Long Term Interest Expense SNF-CR		822,287.00	840,178.00
Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR			
Subgroup : None			
5565-010	REAL PROPERTY TAXES	100,001.00	100,000.00
Subtotal : None		100,001.00	100,000.00
Total [S3L4.8C1] Real Estate Tax Expense-SNF-CR		100,001.00	100,000.00
Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR			
Subgroup : None			
8441-010	MEDICAL EQUIPMENT RENTAL	16,601.00	26,512.00
Subtotal : None		16,601.00	26,512.00
Total [S3L4.12C1] Other Fixed Cost Expense-SNF-CR		16,601.00	26,512.00
Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
5364-010	HEALTH WELFARE INSURANCE	648,400.00	658,276.00
Subtotal : None		648,400.00	658,276.00
Total [CLA-53.01] LA-Group Health/Life		648,400.00	658,276.00
Group : [CLA-53.02] LA-Employee Pensions			
Subgroup : None			
5366-010	PENSION EXPENSE	28,760.00	23,388.00
Subtotal : None		28,760.00	23,388.00
Total [CLA-53.02] LA-Employee Pensions		28,760.00	23,388.00
Group : [CLA-53.03] LA-Employee Benefits			
Subgroup : None			
5362-010	FAMILY MEDICAL LEAVE TAX	34,555.00	46,450.00
5378-010	EMPLOYEE RELATIONS	15,500.00	13,526.00
5380-010	OTHER BENEFITS	27,078.00	39,039.00
Subtotal : None		77,133.00	99,015.00
Total [CLA-53.03] LA-Employee Benefits		77,133.00	99,015.00
Group : [CLA-53.04] LA-Payroll Taxes			
Subgroup : None			
5360-010	FICA EXPENSE	741,877.00	683,774.00
5361-010	STATE UNEMPLOYMENT TAXES	73,369.00	29,277.00
Subtotal : None		815,246.00	713,051.00
Total [CLA-53.04] LA-Payroll Taxes		815,246.00	713,051.00
Group : [CLA-53.05] LA-Workers Comp			
Subgroup : None			
5363-010	WORKMANS COMP INSURANCE	141,247.00	120,188.00
Subtotal : None		141,247.00	120,188.00
Total [CLA-53.05] LA-Workers Comp		141,247.00	120,188.00
NET (INCOME) LOSS		0.00	0.00

Sum of Account Groups	0.00	0.00
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