

Client: **A246364 - Billerica Healthcare Solutions, LLC**
Engagement: **MCMD 2022 - Baker Katz Nursing Home**
Period Ending: **12/31/2022**
Trial Balance: **T01 - Master TB**
Worksheet: **T:01 - MCD SNF-CR TB report**

Account	Description	1st PP- 12/31/2021	UNADJ 12/31/2022	JE Ref #	Mcaid JE 12/31/2022	MCAID 12/31/2022
Group : [TB]	Trial Balance					
Subgroup : [1]	Balance Sheet					
1011	Radius Bank Checking	332,972.41	355,022.16		0.00	355,022.16
1015	Cambridge Savings Checking	0.00	(100.00)		0.00	(100.00)
1061	A/R:A/R - Private Pay	38,460.61	(9,265.95)		0.00	(9,265.95)
1062	A/R:A/R - Medicare A	58,247.31	114,717.17		0.00	114,717.17
1063	A/R:A/R - Medicaid	337,996.70	276,689.58		0.00	276,689.58
1140	Reserve for Bad Debt	(20,000.00)	(19,000.00)		0.00	(19,000.00)
1170	Due From Employees	0.00	(15,663.89)		0.00	(15,663.89)
1280	Prepaid Insurance	40,268.43	47,143.71		0.00	47,143.71
1285	Prepaid expenses	0.00	7,163.54		0.00	7,163.54
1531	Leasehold Improvements:Building Impro	200,885.09	200,885.09		0.00	200,885.09
1621	Acc Dep - Bldg. Imp.	(21,618.01)	(31,662.01)		0.00	(31,662.01)
1651	Equipment	135,610.93	135,610.93		0.00	135,610.93
1652	Acc Dep - Equipment	(61,889.00)	(75,450.00)		0.00	(75,450.00)
1660	Vehicle #1	88,152.75	88,152.75		0.00	88,152.75
1661	Acc Dep - Vehicle # 1	(26,446.50)	(44,077.50)		0.00	(44,077.50)
1664	Vehicle #2	82,285.69	82,285.69		0.00	82,285.69
1665	Acc Dep - Vehicle #2	(24,685.50)	(41,142.50)		0.00	(41,142.50)
1668	Vehicle #3	74,752.19	74,752.19		0.00	74,752.19
1669	Acc Dep - Vehicle #3	(22,425.00)	(37,375.00)		0.00	(37,375.00)
1760	Due from Properties	(648,855.17)	(1,044,855.17)		0.00	(1,044,855.17)
1770	Due from Wellesley LLC	(270,194.08)	(270,194.08)		0.00	(270,194.08)
1775	Due From Wellesley Properties LLC	260,000.00	260,000.00		0.00	260,000.00
1780	Due from Marblehead LLC	0.00	450,020.00		0.00	450,020.00
1785	Due from Caring Staffing LLC	0.00	10,000.00		0.00	10,000.00
1790	Due from Lynn LLC	0.00	100,000.00		0.00	100,000.00
2000	Accounts Payable	(53,013.77)	(106,027.96)		0.00	(106,027.96)
2021	EIDL Loan	(147,700.00)	(147,700.00)		0.00	(147,700.00)
2030	Vehicle #1 Loan	(70,861.94)	(53,383.22)		0.00	(53,383.22)
2040	Vehicle #2 Loan	(54,189.81)	(38,437.15)		0.00	(38,437.15)
2041	Accrued Expenses	(98,589.64)	(88,782.05)		0.00	(88,782.05)
2050	Vehicle #3 Loan	(59,292.25)	(44,567.54)		0.00	(44,567.54)
2050.01	LTD - Current Portion	(52,914.00)	(52,829.00)		0.00	(52,829.00)
2050.02	ST Portion of Debt	52,914.00	52,829.00		0.00	52,829.00
2051	Insurance Note Payable	(27,254.85)	(30,016.65)		0.00	(30,016.65)
2190	Accrued Salaries	(67,152.78)	(79,438.55)		0.00	(79,438.55)
2191	Accrued Vacation	(48,081.00)	(62,653.00)		0.00	(62,653.00)
2214	Accrued Payroll Taxes	(8,152.27)	(8,921.10)		0.00	(8,921.10)
2215	Wage Levi's	467.32	0.00		0.00	0.00
2625	Distributions	600,000.00	431,834.00		0.00	431,834.00
3300	Retained Earnings	262,514.63	80,303.14		0.00	80,303.14
Subtotal [1]	Balance Sheet	782,212.49	465,866.63		0.00	465,866.63
Subgroup : [2]	Income Statement					
3023.01	Medicaid Resource Revenue	0.00	0.00		(564,513.00)	(564,513.00)
4001	Medicare Revenue:Medicare A	(411,317.32)	(852,064.68)		8,760.00	(843,304.68)
4002	Medicare Revenue:C/A Medicare A - Ro	(253,094.77)	(679,577.38)		0.00	(679,577.38)
4004	Medicare Revenue:HMO Medicare	(129,078.00)	0.00		(8,760.00)	(8,760.00)
4007	Medicare Revenue:Lab - Medicare A	(5,158.27)	(6,939.75)		0.00	(6,939.75)
4008	Medicare Revenue:Pharmacy - Medicare	(22,621.52)	(51,739.74)		0.00	(51,739.74)
4010	Medicare Revenue:Med Supply - Medica	(364.20)	0.00		0.00	0.00
4011	Medicare Revenue:Radiology - Medicare	(1,701.64)	(3,836.00)		0.00	(3,836.00)
4012	Medicare Revenue:P/T - Medicare A	(87,498.30)	(189,352.40)		0.00	(189,352.40)
4013	Medicare Revenue:O/T - Medicare A	(83,286.54)	(181,214.34)		0.00	(181,214.34)
4014	Medicare Revenue:SLP - Medicare A	(5,373.16)	(13,627.12)		0.00	(13,627.12)
4018	Medicare Revenue:C/A Medicare A - Anc	206,003.63	446,709.35		0.00	446,709.35
4019	Medicare Revenue:P/T - Medicare B	(43,294.50)	(61,261.52)		0.00	(61,261.52)
4020	Medicare Revenue:O/T - Medicare B	(22,461.49)	(12,843.43)		0.00	(12,843.43)
4021	Medicare Revenue:SLP - Medicare B	(18,530.68)	(20,489.04)		0.00	(20,489.04)
4022	Medicare Revenue:C/A Medicare B - Anc	47,580.68	54,115.52		0.00	54,115.52
4027	Medicare Revenue:Radiology Medicare	(3,520.00)	0.00		0.00	0.00
4051	Medicaid Revenue:Medicaid	(2,870,641.45)	(2,917,744.60)		564,513.00	(2,353,231.60)
4052	Medicaid Revenue:C/A Medicaid Room &	0.00	(6.61)		0.00	(6.61)
4054	Medicaid Revenue:Hospice Medicaid	(53,873.91)	(380,695.20)		0.00	(380,695.20)
4058	Medicaid Revenue:Pharmacy - Medicaid	(2,751.56)	(9,643.83)		0.00	(9,643.83)
4061	Medicaid Revenue:Lab - Medicaid	(2,501.72)	24.00		0.00	24.00
4062	Medicaid Revenue:Radiology - Medicaid	0.00	(380.00)		0.00	(380.00)
4063	Medicaid Revenue:P/T - Medicaid	(2,353.64)	(945.52)		0.00	(945.52)
4064	Medicaid Revenue:O/T - Medicaid	(2,719.88)	0.00		0.00	0.00
4065	Medicaid Revenue:SLP - Medicaid	(1,824.20)	(3,869.88)		0.00	(3,869.88)
4071	Medicaid Revenue:C/A Medicaid - Ancill	12,151.00	14,815.23		0.00	14,815.23

4104	Private Insurance Revenue:Pharmacy - I	(534.50)	3,725.93	0.00	3,725.93
4110	Private Insurance Revenue:Lab - Private	0.00	116.92	0.00	116.92
4111	Private Insurance Revenue:Radiology - I	0.00	190.00	0.00	190.00
4112	Private Insurance Revenue:P/T - Private	0.00	(23,210.76)	0.00	(23,210.76)
4115	Private Insurance Revenue:O/T - Private	0.00	11,795.33	0.00	11,795.33
4127	Private Insurance Revenue:General - Pr	(564,371.95)	(505,289.78)	0.00	(505,289.78)
4171	Hospice Revenue:C/AHospice Room & E	0.00	(0.08)	0.00	(0.08)
4172	Hospice Revenue:Pharmacy - Hospice	(30.60)	(342.76)	0.00	(342.76)
4175	Hospice Revenue:Lab - Hospice	0.00	(139.51)	0.00	(139.51)
4177	Hospice Revenue:P/T - Hospice	0.00	(1,210.74)	0.00	(1,210.74)
4184	Hospice Revenue:C/A Hospice Ancillarie	30.60	1,124.52	0.00	1,124.52
4999	Miscellaneous Revenue	(5,704.15)	(1,140.00)	0.00	(1,140.00)
6001	Advertising/Promotional Expenses:Help	396.68	0.00	0.00	0.00
6002	Advertising/Promotional Expenses:Adve	5,290.45	3,284.02	0.00	3,284.02
6003	Advertising/Promotional Expenses:Mark	15,561.33	12,010.98	0.00	12,010.98
6015	Automobile Expenses	6,008.29	3,309.77	0.00	3,309.77
6016	Automobile Expenses:Auto Expenses	0.00	572.06	0.00	572.06
6017	Automobile Expenses:Insurance - Auto	8,937.57	8,461.87	0.00	8,461.87
6018	Automobile Expenses:Reimbursement -	132.33	0.00	0.00	0.00
6020	Bad Debt	129,213.59	0.00	0.00	0.00
6022	Bank Fees	153.00	243.00	0.00	243.00
6027	Computer Services	3,346.92	3,506.28	0.00	3,506.28
6028	Contributions	100.00	400.00	0.00	400.00
6031	Depreciation Expenses:Bldg Imp - Dep	10,043.72	10,044.00	0.00	10,044.00
6032	Depreciation Expenses:Equip - Dep	11,726.00	13,561.00	0.00	13,561.00
6033	Depreciation Expenses:Vehicle #1 - Dep	17,631.00	17,631.00	0.00	17,631.00
6034	Depreciation Expenses:Vehicle #2 - Dep	16,457.00	16,457.00	0.00	16,457.00
6035	Depreciation Expenses:Vehicle #3 - Dep	14,950.00	14,950.00	0.00	14,950.00
6042	Dietary Expenses:Purch Serv - Dietician	13,343.64	15,500.00	0.00	15,500.00
6043	Dietary Expenses:Raw Food - Dietary	113,951.21	143,964.77	0.00	143,964.77
6044	Dietary Expenses:Salaries- Dietary	172,392.07	197,288.60	0.00	197,288.60
6045	Dietary Expenses:Supplies - Dietary	10,251.50	11,005.46	0.00	11,005.46
6070	Housekeeping & Laundry	(93.50)	228.86	0.00	228.86
6071	Housekeeping & Laundry:Housekeeping	15,497.47	22,593.66	0.00	22,593.66
6072	Housekeeping & Laundry:Laundry - Sala	0.00	44,073.27	0.00	44,073.27
6073	Housekeeping & Laundry:Laundry Suppl	47,674.00	8,668.00	0.00	8,668.00
6074	Housekeeping & Laundry:Linen & Beddir	3,301.93	6,697.33	0.00	6,697.33
6075	Housekeeping & Laundry:Housekeeping	0.00	136,797.88	0.00	136,797.88
6076	Housekeeping & Laundry: Purchased Se	122,584.00	22,288.00	0.00	22,288.00
6081	Indirect Salaries:COTA Salary - Indirect	72,793.40	115,248.31	0.00	115,248.31
6082	Indirect Salaries:PTA Salary - Indirect	38,546.20	66,559.61	0.00	66,559.61
6083	Indirect Salaries:SLP Salary - Indirect	10,395.04	11,675.00	0.00	11,675.00
6092	Insurance Expense:Group Health Ins	57,645.73	34,279.42	0.00	34,279.42
6093	Insurance Expense:Keyperson Ins	745.00	745.00	0.00	745.00
6094	Property Insurance	18,254.89	20,771.56	0.00	20,771.56
6095	Insurance Expense:Other - Ins.	40,988.00	47,140.04	0.00	47,140.04
6098	Insurance Expense:Workers' Compensa	26,822.00	23,060.00	0.00	23,060.00
6112	Fines & Penalties	150.00	74,008.50	0.00	74,008.50
6115	Lease Expense	600,000.00	600,000.00	0.00	600,000.00
6116	Interest Expense	13,671.92	10,065.07	0.00	10,065.07
6144	Medicaid Expenses:Therapy Supplies - M	0.00	469.93	0.00	469.93
6152	License & Dues P/T	550.00	3,796.33	0.00	3,796.33
6153	License & Dues Non - PT	2,904.18	1,208.98	0.00	1,208.98
6171	Medicaid Expenses:Other Diag ServMed	0.00	251.00	0.00	251.00
6172	Medicaid Expenses:Pharmacy - Medicaid	1,829.53	4,891.99	0.00	4,891.99
6175	Medicaid Expenses:Med Supply - Medica	0.00	726.75	0.00	726.75
6176	Medicaid Expenses:Radiology - Medica	248.45	0.00	0.00	0.00
6184	Medicaid Expenses:Ambulance - Medica	100.00	1,489.95	0.00	1,489.95
6185	Medicaid Expenses:Lab - Medicaid	5,441.29	70.00	0.00	70.00
6201	Medicare Expenses:Pharmacy - Medicare	28,452.26	49,238.59	0.00	49,238.59
6202	Medicare Expenses:IV Therapy - Medica	1,129.65	0.00	0.00	0.00
6203	Medicare Expenses:Med Supply - Medic	150.23	215.34	0.00	215.34
6204	Medicare Expenses:Lab - Medicare A	7,499.24	6,792.02	0.00	6,792.02
6205	Medicare Expenses:Radiology - Medicar	2,492.88	4,089.59	0.00	4,089.59
6206	Medicare Expenses:P/T - Medicare A	10,331.10	111.65	0.00	111.65
6209	Medicare Expenses:O/T - Medicare A	0.00	3,131.20	0.00	3,131.20
6214	Medicare Expenses:Ambulance - Medica	0.00	407.47	0.00	407.47
6221	Medicare Expenses:S/T Medicare - Part	2,202.69	194.46	0.00	194.46
6281	Nursing Expenses:CNA Salaries	479,026.48	469,189.45	0.00	469,189.45
6282	Nursing Expenses:Direct Nursing - Salar	333.44	57,040.69	0.00	57,040.69
6283	Nursing Expenses:LPN - Salaries	329,493.39	379,731.91	0.00	379,731.91
6284	Nursing Expenses:RN - Salaries	261,495.44	179,880.66	0.00	179,880.66
6285	Nursing Expenses:Purch Serv - LPN	69,818.00	137,592.06	0.00	137,592.06
6285.00	Nursing Expenses:Purch Serv - LPN	13,071.22	0.00	0.00	0.00
6286	Nursing Expenses:Purch Serv - RN	78,535.00	165,200.52	0.00	165,200.52
6286.00	Nursing Expenses:Purch Serv - RN	45,524.52	0.00	0.00	0.00
6287	Nursing Expenses:Supplies - Nursing	103,695.78	114,966.57	0.00	114,966.57
6288	Nursing Expenses:Purch Serv - CNA	265,754.39	538,015.97	0.00	538,015.97
6289	Other Employee Benefits	113,719.62	2,816.18	0.00	2,816.18
6291	Managerial and Administrative:Adminstr	129,693.50	159,688.49	0.00	159,688.49

6293	Managerial and Administrative:Clerical S	60,651.00	60,766.67	0.00	60,766.67
6295	Managerial and Administrative:Social Se	73,114.60	67,763.96	0.00	67,763.96
6296	Managerial and Administrative:Medical C	9,021.00	18,104.00	0.00	18,104.00
6297	Managerial and Administrative:MDS Co-i	52,555.48	82,226.02	0.00	82,226.02
6301	Office Supplies & Expense	16,236.37	27,627.43	0.00	27,627.43
6302	Postage Expense	1,124.70	1,408.51	0.00	1,408.51
6303	Business Computer Software Expenses	22,191.00	26,003.96	0.00	26,003.96
6305	Payroll Service	4,592.78	9,517.82	0.00	9,517.82
6331	Plant Expenses:Salaries - Plant	53,691.93	43,004.83	0.00	43,004.83
6332	Plant Expenses:Purch Serv - Plant	89,038.81	50,990.89	0.00	50,990.89
6333	Plant Expenses:Supplies - Plant	21,420.98	12,989.07	0.00	12,989.07
6334	Plant Expenses:Maintenance Service Cc	12,967.44	15,358.32	0.00	15,358.32
6335	Plant Expenses:Building Supplies & Mair	3,289.97	0.00	0.00	0.00
6401	Private Insurance Expenses:Pharmacy -	1,274.84	1,702.17	0.00	1,702.17
6404	Private Insurance Expenses:Lab - Privat	920.00	0.00	0.00	0.00
6418	Private Insurance Expenses:Pharmacy -	228.98	0.00	0.00	0.00
6431	Private Insurance Expenses:Other Diag	214.10	0.00	0.00	0.00
6500	Professional Development	232.69	450.00	0.00	450.00
6531	Professional Fees:Accounting	42,383.90	44,415.00	0.00	44,415.00
6533	Professional Fees:Legal	9,330.46	6,928.14	0.00	6,928.14
6534	Professional Fees:Medical Records Con	1,950.00	4,375.00	0.00	4,375.00
6535	Professional Fees:Pharmacy Consultant	4,783.80	0.00	0.00	0.00
6541	Recreational Therapy:Purch Services - F	1,500.00	3,170.00	0.00	3,170.00
6542	Recreational Therapy:Salaries - Rec The	48,861.51	39,941.33	0.00	39,941.33
6543	Recreational Therapy:Supplies - Rec The	2,692.77	3,386.42	0.00	3,386.42
6882	Tax Expense:FUTA Expense	2,454.93	2,690.56	0.00	2,690.56
6883	Tax Expense:Payroll Taxes Total	147,606.32	167,015.12	0.00	167,015.12
6884	Tax Expense:Property Taxes	834.76	26,977.79	0.00	26,977.79
6885	Tax Expense:Real Estate Taxes	27,584.97	0.00	0.00	0.00
6887	Tax Expense:Unemployment - State	27,201.67	22,498.57	0.00	22,498.57
6888	Tax Expense:User Fee Tax	348,739.88	327,842.10	0.00	327,842.10
6891	Telephone	7,717.60	7,844.55	0.00	7,844.55
6893	Uncategorized Expense	1,087.50	0.00	0.00	0.00
6901	Utilities:Communications (Comcast)	12,677.25	15,099.28	0.00	15,099.28
6902	Utilities:Electricity	44,893.35	46,650.92	0.00	46,650.92
6903	Utilities:Gas	22,728.42	27,426.30	0.00	27,426.30
6904	Utilities:Water & Sewerage	17,326.07	19,280.14	0.00	19,280.14
6920	Vending Machine Exp	2,643.86	2,365.38	0.00	2,365.38
7000	Interest Income	(578.96)	(1,159.20)	0.00	(1,159.20)
7100	Reconciliation Discrepancies	0.00	(9,835.38)	0.00	(9,835.38)
7500	HHS stimulus payments	(620,842.22)	0.00	0.00	0.00
7550	Refundable Advance Revenue	(491,400.00)	0.00	0.00	0.00
7600	MassHealth Other Income	(110,960.00)	(339,104.47)	0.00	(339,104.47)
8000	Other Expense (COVID - Testing)	290.38	85,062.97	0.00	85,062.97
Subtotal [2]	Income Statement	(782,212.49)	(465,866.63)	0.00	(465,866.63)
Total [TB]	Trial Balance	0.00	0.00	0.00	0.00
	NET (INCOME) LOSS	0.00	0.00	0.00	0.00
	Sum of Account Groups	0.00	0.00	0.00	0.00

Tickmarks

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Client: **A246364 - Billerica Healthcare Solutions, LLC**
Engagement: **MCMD 2022 - Baker Katz Nursing Home**
Period Ending: **12/31/2022**
Trial Balance: **T01 - Master TB**
Workpaper: **T:02 - SNF-CR Groupings**

Account	Description	MCAID 12/31/2022	1st PP- 12/31/2021	
Group : [S6L1.1C1] Cash and Cash Equivalents				
Subgroup : None				
1011	Radius Bank Checking	355,022.16	332,972.41	
1015	Cambridge Savings Checking	(100.00)	0.00	
Subtotal : None		354,922.16	332,972.41	
Total [S6L1.1C1]	Cash and Cash Equivalents	354,922.16	332,972.41	
Group : [S6L1.5C1] Payer Accounts Receivable				
Subgroup : [S6L1.5C A] R Self-Pay Patients (Private)				
1061	A/R:A/R - Private Pay	(9,265.95)	38,460.61	
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		(9,265.95)	38,460.61	
Subgroup : [S6L1.5C A/r Medicare Non Managed Care				
1062	A/R:A/R - Medicare A	114,717.17	58,247.31	
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		114,717.17	58,247.31	
Subgroup : [S6L1.5C A/R Mass Medicaid Non Managed Care				
1063	A/R:A/R - Medicaid	276,689.58	337,996.70	
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Car		276,689.58	337,996.70	
Total [S6L1.5C1]	Payer Accounts Receivable	382,140.80	434,704.62	
Group : [S6L1.6C1] Less Reserve for Bad Debts				
Subgroup : None				
1140	Reserve for Bad Debt	(19,000.00)	(20,000.00)	
Subtotal : None		(19,000.00)	(20,000.00)	
Total [S6L1.6C1]	Less Reserve for Bad Debts	(19,000.00)	(20,000.00)	
Group : [S6L1.13C1] Prepaid Insurance				
Subgroup : None				
1280	Prepaid Insurance	47,143.71	40,268.43	
Subtotal : None		47,143.71	40,268.43	
Total [S6L1.13C1]	Prepaid Insurance	47,143.71	40,268.43	
Group : [S6L1.15C1] Other Prepaid Expenses				
Subgroup : None				
1285	Prepaid expenses	7,163.54	0.00	
Subtotal : None		7,163.54	0.00	
Total [S6L1.15C1]	Other Prepaid Expenses	7,163.54	0.00	
Group : [S6L2.3C1] Improvements - Cost				
Subgroup : [S6L2.3C Building Improvements				
1531	Leasehold Improvements:Building Impro	200,885.09	200,885.09	
Subtotal [S6L2.3C1A] Building Improvements		200,885.09	200,885.09	
Subgroup : [S6L2.3C A/D Building Improvements				
1621	Acc Dep - Bldg. Imp.	(31,662.01)	(21,618.01)	
Subtotal [S6L2.3C1D] A/D Building Improvements		(31,662.01)	(21,618.01)	10044
Total [S6L2.3C1]	Improvements - Cost	169,223.08	179,267.08	
Group : [S6L2.4C1] Equipment				
Subgroup : [S6L2.4C Equipment Cost				
1651	Equipment	135,610.93	135,610.93	
Subtotal [S6L2.4C1A] Equipment Cost		135,610.93	135,610.93	0.00
Subgroup : [S6L2.4C A/D Equipment				
1652	Acc Dep - Equipment	(75,450.00)	(61,889.00)	
Subtotal [S6L2.4C1b] A/D Equipment		(75,450.00)	(61,889.00)	11726
Total [S6L2.4C1]	Equipment	60,160.93	73,721.93	
Group : [S6L2.6C1] Motor Vehicle - Cost				
Subgroup : [S6L2.6C Motor Vehicle Cost				
1660	Vehicle #1	88,152.75	88,152.75	
1664	Vehicle #2	82,285.69	82,285.69	

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1668	Vehicle #3	74,752.19	74,752.19
Subtotal [S6L2.6C1A] Motor Vehicle Cost		245,190.63	245,190.63
Subgroup : [S6L2.6C· A/D Motor Vehicles			
1661	Acc Dep - Vehicle # 1	(44,077.50)	(26,446.50)
1665	Acc Dep - Vehicle #2	(41,142.50)	(24,685.50)
1669	Acc Dep - Vehicle #3	(37,375.00)	(22,425.00)
Subtotal [S6L2.6C1B] A/D Motor Vehicles		(122,595.00)	(73,557.00)
Total [S6L2.6C1] Motor Vehicle - Cost		122,595.63	171,633.63
Group : [S6L5.1C1] Trade Payable			
Subgroup : None			
1170	Due From Employees	(15,663.89)	0.00
2000	Accounts Payable	(106,027.96)	(53,013.77)
2051	Insurance Note Payable	(30,016.65)	(27,254.85)
Subtotal : None		(151,708.50)	(80,268.62)
Total [S6L5.1C1] Trade Payable		(151,708.50)	(80,268.62)
Group : [S6L5.2C1] Accrued Expenses			
Subgroup : None			
2041	Accrued Expenses	(88,782.05)	(98,589.64)
Subtotal : None		(88,782.05)	(98,589.64)
Total [S6L5.2C1] Accrued Expenses		(88,782.05)	(98,589.64)
Group : [S6L5.6C1] Long Term Debt, Current Portion-Banks, Mortgages, Other			
Subgroup : [S6L5.6C· Current LT Debt-Banks			
2021	EIDL Loan	(147,700.00)	(147,700.00)
2050.01	LTD - Current Portion	(52,829.00)	(52,914.00)
2050.02	ST Portion of Debt	52,829.00	52,914.00
Subtotal [S6L5.6C1A] Current LT Debt-Banks		(147,700.00)	(147,700.00)
Total [S6L5.6C1] Long Term Debt, Current Portion-Ban		(147,700.00)	(147,700.00)
Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities			
Subgroup : [S6L5.7C· Accrued Salaaries			
2190	Accrued Salaries	(79,438.55)	(67,152.78)
2191	Accrued Vacation	(62,653.00)	(48,081.00)
Subtotal [S6L5.7C1A] Accrued Salaaries		(142,091.55)	(115,233.78)
Subgroup : [S6L5.7C· Accrued Pauroll Taxes Payable			
2214	Accrued Payroll Taxes	(8,921.10)	(8,152.27)
Subtotal [S6L5.7C1C] Accrued Pauroll Taxes Payable		(8,921.10)	(8,152.27)
Subgroup : [S6L5.7C· Other Payroll Liabilities			
2215	Wage Levi's	0.00	467.32
Subtotal [S6L5.7C1D] Other Payroll Liabilities		0.00	467.32
Total [S6L5.7C1] Accrued Salaries & Payroll Liabilities		(151,012.65)	(122,918.73)
Group : [S6L6.1C1] Motgage Payable			
Subgroup : None			
2030	Vehicle #1 Loan	(53,383.22)	(70,861.94)
2040	Vehicle #2 Loan	(38,437.15)	(54,189.81)
2050	Vehicle #3 Loan	(44,567.54)	(59,292.25)
Subtotal : None		(136,387.91)	(184,344.00)
Total [S6L6.1C1] Motgage Payable		(136,387.91)	(184,344.00)
Group : [S6L6.2C1] Due to Related Parties, Subsidiaries & Affilates			
Subgroup : None			
1760	Due from Properties	(1,044,855.17)	(648,855.17)
1770	Due from Wellesley LLC	(270,194.08)	(270,194.08)
1775	Due From Wellesley Properties LLC	260,000.00	260,000.00
1780	Due from Marblehead LLC	450,020.00	0.00
1785	Due from Caring Staffing LLC	10,000.00	0.00
1790	Due from Lynn LLC	100,000.00	0.00
Subtotal : None		(495,029.25)	(659,049.25)
Total [S6L6.2C1] Due to Related Parties, Subsidiaries &		(495,029.25)	(659,049.25)
Group : [S6L8B.4C1] Owners Equity Balance-Retained Earnings			
Subgroup : None			
2625	Distributions	431,834.00	600,000.00
3300	Retained Earnings	80,303.14	262,514.63
Subtotal : None		512,137.14	862,514.63

Total [S6L8B.4C1]	Owners Equity Balance-Retained Earr	512,137.14	862,514.63
Group : [S2L1.1C1]	Private Pay		
Subgroup : None			
4127	Private Insurance Revenue:General - Pri	(505,289.78)	(564,371.95)
Subtotal : None		(505,289.78)	(564,371.95)
Total [S2L1.1C1]	Private Pay	(505,289.78)	(564,371.95)
Group : [S2L1.4C1]	Medicare-Fee-For-Service		
Subgroup : None			
4001	Medicare Revenue:Medicare A	(843,304.68)	(411,317.32)
4002	Medicare Revenue:C/A Medicare A - Ro	(679,577.38)	(253,094.77)
Subtotal : None		(1,522,882.06)	(664,412.09)
Total [S2L1.4C1]	Medicare-Fee-For-Service	(1,522,882.06)	(664,412.09)
Group : [S2L1.5C1]	Medicare Managed Care (Part C)		
Subgroup : None			
4004	Medicare Revenue:HMO Medicare	(8,760.00)	(129,078.00)
Subtotal : None		(8,760.00)	(129,078.00)
Total [S2L1.5C1]	Medicare Managed Care (Part C)	(8,760.00)	(129,078.00)
Group : [S2L1.6C1]	MassHealth Fee-for-Service		
Subgroup : None			
4051	Medicaid Revenue:Medicaid	(2,353,231.60)	(2,870,641.45)
4052	Medicaid Revenue:C/AMedicaid Room &	(6.61)	0.00
4054	Medicaid Revenue:Hospice Medicaid	(380,695.20)	(53,873.91)
4171	Hospice Revenue:C/AHospice Room & f	(0.08)	0.00
Subtotal : None		(2,733,933.49)	(2,924,515.36)
Total [S2L1.6C1]	MassHealth Fee-for-Service	(2,733,933.49)	(2,924,515.36)
Group : [S2L1.12C1]	Medicaid Patient Paid Amount		
Subgroup : None			
3023.01	Mediciad Resource Revenue	(564,513.00)	0.00
Subtotal : None		(564,513.00)	0.00
Total [S2L1.12C1]	Medicaid Patient Paid Amount	(564,513.00)	0.00
Group : [S2L1.4C2]	Ancillary-Medicare Fee-for-Service		
Subgroup : None			
4007	Medicare Revenue:Lab - Medicare A	(6,939.75)	(5,158.27)
4008	Medicare Revenue:Pharmacy - Medicare	(51,739.74)	(22,621.52)
4010	Medicare Revenue:Med Supply - Medica	0.00	(364.20)
4011	Medicare Revenue:Radiology - Medicare	(3,836.00)	(1,701.64)
4012	Medicare Revenue:P/T - Medicare A	(189,352.40)	(87,498.30)
4013	Medicare Revenue:O/T - Medicare A	(181,214.34)	(83,286.54)
4014	Medicare Revenue:SLP - Medicare A	(13,627.12)	(5,373.16)
4018	Medicare Revenue:C/A Medicare A - An	446,709.35	206,003.63
4019	Medicare Revenue:P/T - Medicare B	(61,261.52)	(43,294.50)
4020	Medicare Revenue:O/T - Medicare B	(12,843.43)	(22,461.49)
4021	Medicare Revenue:SLP - Medicare B	(20,489.04)	(18,530.68)
4022	Medicare Revenue:C/A Medicare B - An	54,115.52	47,580.68
4027	Medicare Revenue:Radiology Medicare -	0.00	(3,520.00)
4058	Medicaid Revenue:Pharmacy - Medicaid	(9,643.83)	(2,751.56)
4061	Medicaid Revenue:Lab - Medicaid	24.00	(2,501.72)
4062	Medicaid Revenue:Radiology - Medicaid	(380.00)	0.00
4063	Medicaid Revenue:P/T - Medicaid	(945.52)	(2,353.64)
4064	Medicaid Revenue:O/T - Medicaid	0.00	(2,719.88)
4065	Medicaid Revenue:SLP - Medicaid	(3,869.88)	(1,824.20)
4071	Medicaid Revenue:C/A Medicaid - Ancill	14,815.23	12,151.00
4104	Private Insurance Revenue:Pharmacy - I	3,725.93	(534.50)
4110	Private Insurance Revenue:Lab - Private	116.92	0.00
4111	Private Insurance Revenue:Radiology - f	190.00	0.00
4112	Private Insurance Revenue:P/T - Private	(23,210.76)	0.00
4115	Private Insurance Revenue:O/T - Private	11,795.33	0.00
4172	Hospice Revenue:Pharmacy - Hospice	(342.76)	(30.60)
4175	Hospice Revenue:Lab - Hospice	(139.51)	0.00
4177	Hospice Revenue:P/T - Hospice	(1,210.74)	0.00
4184	Hospice Revenue:C/A Hospice Ancillarie	1,124.52	30.60
Subtotal : None		(48,429.54)	(40,760.49)
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(48,429.54)	(40,760.49)
Group : [S2L3.2C1]	Endowment & Other Non Recoverable Revenue		
Subgroup : None			
7500	HHS stimulus payments	0.00	(620,842.22)
7550	Refundable Advance Revenue	0.00	(491,400.00)

7600	MassHealth Other Income	(339,104.47)	(110,960.00)
Subtotal : None		(339,104.47)	(1,223,202.22)
Total [S2L3.2C1]	Endowment & Other Non Recoverab	(339,104.47)	(1,223,202.22)
Group : [S2L3.7C1]	Interest Income		
Subgroup : None			
7000	Interest Income	(1,159.20)	(578.96)
Subtotal : None		(1,159.20)	(578.96)
Total [S2L3.7C1]	Interest Income	(1,159.20)	(578.96)
Group : [S2L3.9C1]	Administrative & General Recoverable Income		
Subgroup : None			
4999	Miscellaneous Revenue	(1,140.00)	(5,704.15)
Subtotal : None		(1,140.00)	(5,704.15)
Total [S2L3.9C1]	Administrative & General Recoverable	(1,140.00)	(5,704.15)
Group : [S2L3.11C1]	Variable Recoverable Income		
Subgroup : None			
7100	Reconciliation Discrepancies	(9,835.38)	0.00
Subtotal : None		(9,835.38)	0.00
Total [S2L3.11C1]	Variable Recoverable Income	(9,835.38)	0.00
Group : [S3L1.1C1]	Director of Nurses Salary		
Subgroup : None			
6282	Nursing Expenses:Direct Nursing - Salar	57,040.69	333.44
Subtotal : None		57,040.69	333.44
Total [S3L1.1C1]	Director of Nurses Salary	57,040.69	333.44
Group : [S3L1.7C1]	Registered Nurses Salaries		
Subgroup : None			
6284	Nursing Expenses:RN - Salaries	179,880.66	261,495.44
Subtotal : None		179,880.66	261,495.44
Total [S3L1.7C1]	Registered Nurses Salaries	179,880.66	261,495.44
Group : [S3L1.10C1]	Registered Nurses Purchased Service Per Diem		
Subgroup : None			
6286	Nursing Expenses:Purch Serv - RN	165,200.52	78,535.00
6286.00	Nursing Expenses:Purch Serv - RN	0.00	45,524.52
Subtotal : None		165,200.52	124,059.52
Total [S3L1.10C1]	Registered Nurses Purchased Service	165,200.52	124,059.52
Group : [S3L1.12C1]	Licensed Practical Nurses Salary		
Subgroup : None			
6283	Nursing Expenses:LPN - Salaries	379,731.91	329,493.39
Subtotal : None		379,731.91	329,493.39
Total [S3L1.12C1]	Licensed Practical Nurses Salary	379,731.91	329,493.39
Group : [S3L1.15C1]	Licensed Practical Nurses Purchased Service Per Diem		
Subgroup : None			
6285	Nursing Expenses:Purch Serv - LPN	137,592.06	69,818.00
6285.00	Nursing Expenses:Purch Serv - LPN	0.00	13,071.22
Subtotal : None		137,592.06	82,889.22
Total [S3L1.15C1]	Licensed Practical Nurses Purchased	137,592.06	82,889.22
Group : [S3L1.17C1]	Certified Nurses Aides Salaries		
Subgroup : None			
6281	Nursing Expenses:CNA Salaries	469,189.45	479,026.48
Subtotal : None		469,189.45	479,026.48
Total [S3L1.17C1]	Certified Nurses Aides Salaries	469,189.45	479,026.48
Group : [S3L1.20C1]	Certified Nurses Aides Purchased Service Per Diem		
Subgroup : None			
6288	Nursing Expenses:Purch Serv - CNA	538,015.97	265,754.39
Subtotal : None		538,015.97	265,754.39
Total [S3L1.20C1]	Certified Nurses Aides Purchased Ser	538,015.97	265,754.39
Group : [S3L2.1C1]	Administration Salaries		
Subgroup : [S3L2.1C1A]	Administrator Salaries		
6291	Managerial and Administrative:Administr	159,688.49	129,693.50
Subtotal [S3L2.1C1A]	Administrator Salaries	159,688.49	129,693.50
Total [S3L2.1C1]	Administration Salaries	159,688.49	129,693.50

Group : [S3L2.7C1] Clerical Staff Salaries			
Subgroup : None			
6293	Managerial and Administrative:Clerical S	60,766.67	60,651.00
Subtotal : None		60,766.67	60,651.00
Total [S3L2.7C1] Clerical Staff Salaries		60,766.67	60,651.00
Group : [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping Services			
Subgroup : None			
6027	Computer Services	3,506.28	3,346.92
6303	Business Computer Software Expenses	26,003.96	22,191.00
6305	Payroll Service	9,517.82	4,592.78
Subtotal : None		39,028.06	30,130.70
Total [S3L2.11C1] Electronic Data Processing, Payroll &		39,028.06	30,130.70
Group : [S3L2.12C1] Office Supplies			
Subgroup : None			
6022	Bank Fees	243.00	153.00
6301	Office Supplies & Expense	27,627.43	16,236.37
6302	Postage Expense	1,408.51	1,124.70
Subtotal : None		29,278.94	17,514.07
Total [S3L2.12C1] Office Supplies		29,278.94	17,514.07
Group : [S3L2.13C1] Telecommunications (e.g. Internet & Phone)			
Subgroup : None			
6891	Telephone	7,844.55	7,717.60
Subtotal : None		7,844.55	7,717.60
Total [S3L2.13C1] Telecommunications (e.g. Internet & F		7,844.55	7,717.60
Group : [S3L2.15C1] Travel, Conventions & Meetings			
Subgroup : None			
6500	Professional Development	450.00	232.69
Subtotal : None		450.00	232.69
Total [S3L2.15C1] Travel, Conventions & Meetings		450.00	232.69
Group : [S3L2.16C1] Advertising: Help Wanted			
Subgroup : None			
6001	Advertising/Promotional Expenses:Help	0.00	396.68
6002	Advertising/Promotional Expenses:Adve	3,284.02	5,290.45
Subtotal : None		3,284.02	5,687.13
Total [S3L2.16C1] Advertising: Help Wanted		3,284.02	5,687.13
Group : [S3L2.17C1] Licenses & Dues: Patient Care Related Portion			
Subgroup : None			
6152	License & Dues P/T	3,796.33	550.00
Subtotal : None		3,796.33	550.00
Total [S3L2.17C1] Licenses & Dues: Patient Care Relate		3,796.33	550.00
Group : [S3L2.19C1] Accounting Services (not related to Appeals)			
Subgroup : None			
6531	Professional Fees:Accounting	44,415.00	42,383.90
Subtotal : None		44,415.00	42,383.90
Total [S3L2.19C1] Accounting Services (not related to A)		44,415.00	42,383.90
Group : [S3L2.20C1] Insurance: Malpractice & General Liability			
Subgroup : None			
6095	Insurance Expense:Other - Ins.	47,140.04	40,988.00
Subtotal : None		47,140.04	40,988.00
Total [S3L2.20C1] Insurance: Malpractice & General Lia		47,140.04	40,988.00
Group : [S3L2.22C1] Other A & G Expenses			
Subgroup : None			
6028	Contributions	400.00	100.00
6893	Uncategorized Expense	0.00	1,087.50
Subtotal : None		400.00	1,187.50
Total [S3L2.22C1] Other A & G Expenses		400.00	1,187.50
Group : [S3L2B.1C1] Advertising Marketing			
Subgroup : None			
6003	Advertising/Promotional Expenses:Mark	12,010.98	15,561.33
Subtotal : None		12,010.98	15,561.33
Total [S3L2B.1C1] Advertising Marketing		12,010.98	15,561.33
Group : [S3L2B.2C1] Licenses & Dues Not Patient Related to Resident Care			
Subgroup : None			

6153	License & Dues Non - PT	1,208.98	2,904.18
Subtotal : None		1,208.98	2,904.18
Total [S3L2B.2C1]	Licenses & Dues Not Patient Related	1,208.98	2,904.18
Group : [S3L2B.6C1] Legal: Other			
Subgroup : None			
6533	Professional Fees:Legal	6,928.14	9,330.46
Subtotal : None		6,928.14	9,330.46
Total [S3L2B.6C1]	Legal: Other	6,928.14	9,330.46
Group : [S3L2B.7C1] Key Person Insurance			
Subgroup : None			
6093	Insurance Expense:Keyperson Ins	745.00	745.00
Subtotal : None		745.00	745.00
Total [S3L2B.7C1]	Key Person Insurance	745.00	745.00
Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest			
Subgroup : None			
6112	Fines & Penalties	74,008.50	150.00
Subtotal : None		74,008.50	150.00
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including Interest	74,008.50	150.00
Group : [S3L2B.14C1] Bad Debt Expenses			
Subgroup : None			
6020	Bad Debt	0.00	129,213.59
Subtotal : None		0.00	129,213.59
Total [S3L2B.14C1]	Bad Debt Expenses	0.00	129,213.59
Group : [S3L2B.15C1] User Fee Assessment			
Subgroup : None			
6888	Tax Expense:User Fee Tax	327,842.10	348,739.88
Subtotal : None		327,842.10	348,739.88
Total [S3L2B.15C1]	User Fee Assessment	327,842.10	348,739.88
Group : [S3L3.5C1] Plant Operations: Salaires			
Subgroup : None			
6331	Plant Expenses:Salaries - Plant	43,004.83	53,691.93
Subtotal : None		43,004.83	53,691.93
Total [S3L3.5C1]	Plant Operations: Salaires	43,004.83	53,691.93
Group : [S3L3.8C1] Plant Operations: Purchased Service			
Subgroup : None			
6332	Plant Expenses:Purch Serv - Plant	50,990.89	89,038.81
6334	Plant Expenses:Maintenance Service Cc	15,358.32	12,967.44
Subtotal : None		66,349.21	102,006.25
Total [S3L3.8C1]	Plant Operations: Purchased Service	66,349.21	102,006.25
Group : [S3L3.9C1] Plant Operations: Supplies & Expenses			
Subgroup : None			
6333	Plant Expenses:Supplies - Plant	12,989.07	21,420.98
6335	Plant Expenses:Building Supplies & Mail	0.00	3,289.97
Subtotal : None		12,989.07	24,710.95
Total [S3L3.9C1]	Plant Operations: Supplies & Expenses	12,989.07	24,710.95
Group : [S3L3.10C1] Plant Operatins: Utilities			
Subgroup : None			
6902	Utilities:Electricity	46,650.92	44,893.35
6903	Utilities:Gas	27,426.30	22,728.42
6904	Utilities:Water & Sewerage	19,280.14	17,326.07
Subtotal : None		93,357.36	84,947.84
Total [S3L3.10C1]	Plant Operatins: Utilities	93,357.36	84,947.84
Group : [S3L3.16C1] Dietician: Purchased Service			
Subgroup : None			
6042	Dietary Expenses:Purch Serv - Dietician	15,500.00	13,343.64
Subtotal : None		15,500.00	13,343.64
Total [S3L3.16C1]	Dietician: Purchased Service	15,500.00	13,343.64
Group : [S3L3.18C1] Dietary: Salaries			
Subgroup : None			
6044	Dietary Expenses:Salaries- Dietary	197,288.60	172,392.07
Subtotal : None		197,288.60	172,392.07
Total [S3L3.18C1]	Dietary: Salaries	197,288.60	172,392.07

Group : [S3L3.21C1] Dietary: Food			
Subgroup : None			
6043	Dietary Expenses:Raw Food - Dietary	143,964.77	113,951.21
Subtotal : None		143,964.77	113,951.21
Total [S3L3.21C1] Dietary: Food		143,964.77	113,951.21
Group : [S3L3.23C1] Dietary: Supplies & Expenses			
Subgroup : None			
6045	Dietary Expenses:Supplies - Dietary	11,005.46	10,251.50
Subtotal : None		11,005.46	10,251.50
Total [S3L3.23C1] Dietary: Supplies & Expenses		11,005.46	10,251.50
Group : [S3L3.24C1] Housekeeping / Laundry: Salaries			
Subgroup : [S3L3.24C1] Housekeeping Salries			
6072	Housekeeping & Laundry:Laundry - Sala	44,073.27	0.00
6075	Housekeeping & Laundry:Housekeeping	136,797.88	0.00
Subtotal [S3L3.24C1] Housekeeping Salries		180,871.15	0.00
Total [S3L3.24C1] Housekeeping / Laundry: Salaries		180,871.15	0.00
Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service			
Subgroup : [S3L3.27C1] Housekeeping Purchased Service			
6070	Housekeeping & Laundry	228.86	(93.50)
6076	Housekeeping & Laundry: Purchased Se	22,288.00	122,584.00
Subtotal [S3L3.27C1] Housekeeping Purchased Service		22,516.86	122,490.50
Total [S3L3.27C1] Housekeeping / Laundry: Purchased		22,516.86	122,490.50
Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense			
Subgroup : [S3L3.28C1] Housekeeping Supplies & Expenses			
6071	Housekeeping & Laundry:Housekeeping	22,593.66	15,497.47
6073	Housekeeping & Laundry:Laundry Suppl	8,668.00	47,674.00
Subtotal [S3L3.28C1] Housekeeping Supplies & Expenses		31,261.66	63,171.47
Total [S3L3.28C1] Housekeeping / Laundry: Supplies &		31,261.66	63,171.47
Group : [S3L3.29C1] Housekeepong / Laundry: Linen & Bedding			
Subgroup : None			
6074	Housekeeping & Laundry:Linen & Beddi	6,697.33	3,301.93
Subtotal : None		6,697.33	3,301.93
Total [S3L3.29C1] Housekeepong / Laundry: Linen & Be		6,697.33	3,301.93
Group : [S3L3.39C1] Unit Clerks & Medical Records: Purchased Service			
Subgroup : None			
6534	Professional Fees:Medical Records Con	4,375.00	1,950.00
Subtotal : None		4,375.00	1,950.00
Total [S3L3.39C1] Unit Clerks & Medical Records: Purch		4,375.00	1,950.00
Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries			
Subgroup : [S3L3.40C1] MDS Salaries			
6297	Managerial and Administrative:MDS Co-	82,226.02	52,555.48
Subtotal [S3L3.40C1] MDS Salaries		82,226.02	52,555.48
Total [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) E		82,226.02	52,555.48
Group : [S3L3.48C1] Social Service Worker: Salaries			
Subgroup : None			
6295	Managerial and Administrative:Social Se	67,763.96	73,114.60
Subtotal : None		67,763.96	73,114.60
Total [S3L3.48C1] Social Service Worker: Salaries		67,763.96	73,114.60
Group : [S3L3.60C1] Direct Restorative Therapy: Salaries			
Subgroup : None			
6081	Indirect Salaries:COTA Salary - Indirect	115,248.31	72,793.40
6082	Indirect Salaries:PTA Salary - Indirect	66,559.61	38,546.20
6083	Indirect Salaries:SLP Salary - Indirect	11,675.00	10,395.04
6209	Medicare Expenses:O/T - Medicare A	3,131.20	0.00
Subtotal : None		196,614.12	121,734.64
Total [S3L3.60C1] Direct Restorative Therapy: Salaries		196,614.12	121,734.64
Group : [S3L3.62C1] Direct Restorative Therapy: Consultants			
Subgroup : None			
6221	Medicare Expenses:S/T Medicare - Part	194.46	2,202.69

Subtotal : None		194.46	2,202.69
Total [S3L3.62C1]	Direct Restorative Therapy: Consultar	194.46	2,202.69
Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries			
Subgroup : None			
6542	Recreational Therapy:Salaries - Rec The	39,941.33	48,861.51
Subtotal : None		39,941.33	48,861.51
Total [S3L3.64C1]	Recreational Therapy/Activities: Salar	39,941.33	48,861.51
Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service			
Subgroup : None			
6541	Recreational Therapy:Purch Services - F	3,170.00	1,500.00
6901	Utilities:Communications (Comcast)	15,099.28	12,677.25
Subtotal : None		18,269.28	14,177.25
Total [S3L3.67C1]	Recreational Therapy/Activities: Purcl	18,269.28	14,177.25
Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses			
Subgroup : None			
6543	Recreational Therapy:Supplies - Rec Th	3,386.42	2,692.77
Subtotal : None		3,386.42	2,692.77
Total [S3L3.68C1]	Recreational Therapy/Activities: Supp	3,386.42	2,692.77
Group : [S3L3.78C1] Travel: Motor Vehicle Expense			
Subgroup : None			
6015	Automobile Expenses	3,309.77	6,008.29
6016	Automobile Expenses:Auto Expenses	572.06	0.00
6017	Automobile Expenses:Insurance - Auto	8,461.87	8,937.57
6018	Automobile Expenses:Reimbursement -	0.00	132.33
Subtotal : None		12,343.70	15,078.19
Total [S3L3.78C1]	Travel: Motor Vehicle Expense	12,343.70	15,078.19
Group : [S3L3.82C1] Physician Services: Medical Director			
Subgroup : None			
6296	Managerial and Administrative:Medical C	18,104.00	9,021.00
Subtotal : None		18,104.00	9,021.00
Total [S3L3.82C1]	Physician Services: Medical Director	18,104.00	9,021.00
Group : [S3L3.87C1] Legend Drugs			
Subgroup : None			
6171	Medicaid Expenses:Other Diag ServMec	251.00	0.00
6172	Medicaid Expenses:Pharmacy - Medicai	4,891.99	1,829.53
6175	Medicaid Expenses:Med Supply - Medic	726.75	0.00
6176	Medicaid Expenses:Radiology - Medicai	0.00	248.45
6184	Medicaid Expenses:Ambulance - Medica	1,489.95	100.00
6185	Medicaid Expenses:Lab - Medicaid	70.00	5,441.29
6201	Medicare Expenses:Pharmacy - Medicar	49,238.59	28,452.26
6202	Medicare Expenses:IV Therapy - Medica	0.00	1,129.65
6203	Medicare Expenses:Med Supply - Medic	215.34	150.23
6204	Medicare Expenses:Lab - Medicare A	6,792.02	7,499.24
6205	Medicare Expenses:Radiology - Medicar	4,089.59	2,492.88
6206	Medicare Expenses:P/T - Medicare A	111.65	10,331.10
6214	Medicare Expenses:Ambulance - Medica	407.47	0.00
6401	Private Insurance Expenses:Pharmacy -	1,702.17	1,274.84
6404	Private Insurance Expenses:Lab - Privat	0.00	920.00
6418	Private Insurance Expenses:Pharmacy -	0.00	228.98
6431	Private Insurance Expenses:Other Diag	0.00	214.10
Subtotal : None		69,986.52	60,312.55
Total [S3L3.87C1]	Legend Drugs	69,986.52	60,312.55
Group : [S3L3.89C1] House Supplies Not Resold			
Subgroup : None			
6144	Medicaid Expenses:Therapy Supplies - I	469.93	0.00
6287	Nursing Expenses:Supplies - Nursing	114,966.57	103,695.78
8000	Other Expense (COVID - Testing)	85,062.97	290.38
Subtotal : None		200,499.47	103,986.16
Total [S3L3.89C1]	House Supplies Not Resold	200,499.47	103,986.16
Group : [S3L3.92C1] Pharmacy Consultant			
Subgroup : None			
6535	Professional Fees:Pharmacy Consultant	0.00	4,783.80
Subtotal : None		0.00	4,783.80
Total [S3L3.92C1]	Pharmacy Consultant	0.00	4,783.80
Group : [S3L4.1C1] Depreciaton			

Subgroup : [S3L4.1C] Improvements Depreciation		
6031	Depreciation Expenses:Bldg Imp - Dep	10,044.00
Subtotal [S3L4.1C1B] Improvements Depreciation		10,043.72
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Subgroup : [S3L4.1C] Equipment Depreciation		
6032	Depreciation Expenses:Equip - Dep	13,561.00
Subtotal [S3L4.1C1C] Equipment Depreciation		11,726.00
<hr/>		
Subgroup : [S3L4.1C] Motor Vehicle Depreciation		
6033	Depreciation Expenses:Vehicle #1 - Dep	17,631.00
6034	Depreciation Expenses:Vehicle #2 - Dep	16,457.00
6035	Depreciation Expenses:Vehicle #3 - Dep	14,950.00
Subtotal [S3L4.1C1E] Motor Vehicle Depreciation		49,038.00
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Total [S3L4.1C1]	Depreciaton	72,643.00
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Group : [S3L4.2C1] Long Term Interest Expense SNF-CR		
Subgroup : None		
6116	Interest Expense	10,065.07
Subtotal : None		13,671.92
Total [S3L4.2C1]		13,671.92
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Group : [S3L4.6C1] Building Insurance Expense-SNF-CR		
Subgroup : None		
6094	Property Insurance	20,771.56
Subtotal : None		18,254.89
Total [S3L4.6C1]		18,254.89
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Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR		
Subgroup : None		
6884	Tax Expense:Property Taxes	26,977.79
6885	Tax Expense:Real Estate Taxes	0.00
Subtotal : None		834.76
Total [S3L4.8C1]		27,584.97
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Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR		
Subgroup : None		
6115	Lease Expense	600,000.00
Subtotal : None		600,000.00
Total [S3L4.12C1]		600,000.00
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Group : [CLA-53.01] LA-Group Health/Life		
Subgroup : None		
6092	Insurance Expense:Group Health Ins	34,279.42
Subtotal : None		57,645.73
Total [CLA-53.01]		57,645.73
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Group : [CLA-53.03] LA-Employee Benefits		
Subgroup : None		
6289	Other Employee Benefits	2,816.18
6920	Vending Machine Exp	113,719.62
Subtotal : None		2,643.86
Total [CLA-53.03]		116,363.48
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Group : [CLA-53.04] LA-Payroll Taxes		
Subgroup : None		
6882	Tax Expense:FUTA Expense	2,454.93
6883	Tax Expense:Payroll Taxes Total	2,454.93
6887	Tax Expense:Unemployment - State	147,606.32
Subtotal : None		27,201.67
Total [CLA-53.04]		177,262.92
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Group : [CLA-53.05] LA-Workers Comp		
Subgroup : None		
6098	Insurance Expense:Workers' Compensa	23,060.00
Subtotal : None		26,822.00
Total [CLA-53.05]		26,822.00
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NET (INCOME) LOSS		0.00
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Sum of Account Groups		0.00
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