

Client: **A442991 - Beaumont/Whitney Place Northborough, LLC**  
Engagement: **MDMC 2022 - Beaumont/Whitney Place Northborough, LLC**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T-01 - SNF- CR TB Report**

Account	Description	CAID PP-1 12/31/2021	FS CP 12/31/2022	JE Ref #	CAIDJE	CAID CP 12/31/2022
<b>Group : [1000] Balance Sheet</b>						
<b>Subgroup : None</b>						
10004-00-00-00	Cash-Beaumont/WP at Northboro-Non-Specific	230,066.00	13,502.55		0.00	13,502.55
10028-00-00-00	Cash-Beaumont/WP Northb M&T bank-Non-Specific	166,217.00	522,967.12		0.00	522,967.12
10030-00-00-00	Petty Cash-Non-Specific	300.00	1,300.00		0.00	1,300.00
12000-00-00-00	A/R Private-Non-Specific	233,060.00	304,465.44		0.00	304,465.44
12002-00-00-00	A/R - Assisted Living-Non-Specific	(153,075.00)	22,753.76		0.00	22,753.76
12008-00-00-00	A/R Medicaid-Non-Specific	788,849.00	853,978.08		0.00	853,978.08
12010-00-00-00	A/R Resources-Non-Specific	24,827.00	24,826.91		0.00	24,826.91
12012-00-00-00	A/R Medicare A-Non-Specific	82,016.00	97,476.90		0.00	97,476.90
12014-00-00-00	A/R Medicare B-Non-Specific	4,273.00	9,288.45		0.00	9,288.45
12016-00-00-00	A/R Fallon A-Non-Specific	34,048.00	12,535.23		0.00	12,535.23
12017-00-00-00	A/R Fallon SCO-Non-Specific	96,384.00	135,456.47		0.00	135,456.47
12018-00-00-00	A/R Fallon B-Non-Specific	6,680.00	9,139.32		0.00	9,139.32
12022-00-00-00	A/R - Evercare-Non-Specific	(2,025.00)	(2,025.00)		0.00	(2,025.00)
12025-00-00-00	A/R - Evercare SCO-Non-Specific	(474.00)	(473.97)		0.00	(473.97)
12026-00-00-00	A/R - Evercare GIP-Non-Specific	2,025.00	2,025.00		0.00	2,025.00
12027-00-00-00	A/R - Evercare SCO Resource-Non-Specific	672.00	672.12		0.00	672.12
12028-00-00-00	A/R Commercial Insurance/Other-Non-Specific	79,366.00	100,857.16		0.00	100,857.16
12030-00-00-00	A/R Medex-Non-Specific	24,996.00	17,647.51		0.00	17,647.51
12032-00-00-00	A/R Blue Cross-Non-Specific	(228.00)	(228.00)		0.00	(228.00)
12036-00-00-00	A/R Other Insurances-Non-Specific	47,319.00	44,434.99		0.00	44,434.99
12048-00-00-00	A/R Other-Non-Specific	169,302.00	202,301.70		0.00	202,301.70
12100-00-00-00	Reserve For Bad Debts-Non-Specific	(257,089.00)	(257,089.00)		0.00	(257,089.00)
12500-00-00-00	Prepaid Expenses-Non-Specific	38,292.00	36,973.39		0.00	36,973.39
12510-00-00-00	Prepaid Insurance-Non-Specific	174,962.00	69,967.52		0.00	69,967.52
12515-00-00-00	Prepaid RE Taxes-Non-Specific	0.00	43,259.28		0.00	43,259.28
13035-00-00-00	Equipment-Non-Specific	1,110,185.00	1,114,159.00		0.00	1,114,159.00
13045-00-00-00	Motor Vehicles-Non-Specific	50,097.00	50,096.75		0.00	50,096.75
13070-00-00-00	Software-Non-Specific	83,167.00	83,166.62		0.00	83,166.62
13535-00-00-00	Res For Depr-Equipment-Non-Specific	(811,368.00)	(870,309.44)		0.00	(870,309.44)
13545-00-00-00	Res For Depr-Mtr Vehicle-Non-Specific	(50,097.00)	(50,096.75)		0.00	(50,096.75)
13570-00-00-00	Res For Depr - Software-Non-Specific	(55,619.00)	(66,637.08)		0.00	(66,637.08)
14000-00-00-00	Construction In Progress-Non-Specific	25,951.00	25,951.20		0.00	25,951.20
14010-00-00-00	Deferred Financing Fees-Non-Specific	0.00	25,000.00		0.00	25,000.00
15010-00-00-00	Due T/F Beaumont NH, Inc.-Non-Specific	299,097.00	0.00		0.00	0.00
15025-00-00-00	Due T/F Beaumont At Westboro-Non-Specific	213,163.00	298,641.52		0.00	298,641.52
15030-00-00-00	Due T/F Whitney Place Westboro-Non-Specific	208,356.00	221,050.63		0.00	221,050.63
15040-00-00-00	Due T/F The Willows At Westbor-Non-Specific	742,279.00	751,838.97		0.00	751,838.97
15045-00-00-00	Due T/F Whit. Place Ntkc, LP-Non-Specific	32,723.00	19,052.21		0.00	19,052.21
15065-00-00-00	Due T/F The Willows At Worcester-Non-Specific	43,601.00	55,228.51		0.00	55,228.51
15068-00-00-00	Due T/F Beaumont Univ. Campus-Non-Specific	322,787.00	0.00		0.00	0.00
15071-00-00-00	Due T/F Salmon Home Care LLC-Non-Specific	(64,482.00)	(21,655.15)		0.00	(21,655.15)
15072-00-00-00	Due T/F The Stone Institute-Non-Specific	2,326.00	2,500.65		0.00	2,500.65
15074-00-00-00	Due t/f WPSH-Non-Specific	102.00	1,809.07		0.00	1,809.07
15075-00-00-00	Due T/F Cont. Care Mngmt., LLC-Non-Specific	2,070,556.00	2,101,251.88		0.00	2,101,251.88
15076-00-00-00	Due T/F Willows at Medway LLC-Non-Specific	32,101.00	34,146.57		0.00	34,146.57
15078-00-00-00	Due T/F WP Medway Realty LLC-Non-Specific	52,100.00	52,100.09		0.00	52,100.09
15084-00-00-00	Due T/F BWP Northborough Rty-Non-Specific	1,693,553.00	2,654,979.71		0.00	2,654,979.71
15085-00-00-00	Due T/F CCM Master-Non-Specific	534,769.00	534,768.73		0.00	534,768.73
20000-00-00-00	Accounts Payable-Trade-Non-Specific	(1,233,175.00)	(786,070.03)		0.00	(786,070.03)
20001-00-00-00	Accounts Payable - AMEX-Non-Specific	263.00	(17,418.79)		0.00	(17,418.79)
20001-10-00-00	Deferred Revenue - NH	0.00	(89,261.00)		0.00	(89,261.00)
20001-11-00-00	Deferred Revenue - AL	0.00	(126,022.00)		0.00	(126,022.00)
21030-00-00-00	401K Employees-Non-Specific	(687.00)	(7,376.57)		0.00	(7,376.57)
21230-00-00-00	Exchange/Refund-Non-Specific	5,920.00	25,795.66		0.00	25,795.66
22000-00-00-00	Accrued Payroll Taxes-Non-Specific	(45,173.00)	(48,377.99)		0.00	(48,377.99)
22010-00-00-00	Accrued Salary & Wages-Non-Specific	(101,930.00)	(146,472.02)		0.00	(146,472.02)
22050-00-00-00	Accrued Vacation-Non-Specific	(324,350.00)	(317,690.50)		0.00	(317,690.50)
22060-00-00-00	Accrued Expenses-Other-Non-Specific	(661,493.00)	(879,036.89)		0.00	(879,036.89)
23250-00-00-00	Last Months Monthly Service Fe-Non-Specific	(432,634.00)	(299,706.00)		0.00	(299,706.00)
25004-00-00-00	Deferred Compensation-Non-Specific	(393,603.00)	222,308.50		0.00	222,308.50
28951-00-00-00	Drawings - Salmon-Non-Specific	(86,939.48)	(13,263,619.68)		0.00	(13,263,619.68)
29010-00-00-00	Prior Year Retained Earning-Non-Specific	14,630,483.48	27,757,538.59		0.00	27,757,538.59
29010-00-40-00	Prior Year Retained Earning-Admin & General	26,257,849.00	28,583,230.08		0.00	28,583,230.08
29010-00-44-00	Prior Year Retained Earning-Reception	782,751.00	872,133.94		0.00	872,133.94
29010-00-45-00	Prior Year Retained Earning-Personnel	185,878.00	233,457.73		0.00	233,457.73
29010-00-47-00	Prior Year Retained Earning-Business Office	351,940.00	351,940.35		0.00	351,940.35
29010-00-48-00	Prior Year Retained Earning-Marketing	539,311.00	556,194.72		0.00	556,194.72
29010-00-50-00	Prior Year Retained Earning-Maintenance	3,718,269.00	4,038,721.76		0.00	4,038,721.76
29010-00-51-00	Prior Year Retained Earning-Dietary	16,569,740.00	18,049,244.85		0.00	18,049,244.85
29010-00-52-00	Prior Year Retained Earning-Laundry	17,735.00	17,735.34		0.00	17,735.34
29010-00-53-00	Prior Year Retained Earning-Housekeeping	5,325,284.00	5,678,693.06		0.00	5,678,693.06
29010-00-60-00	Prior Year Retained Earning-Nursing	144,479.00	171,203.88		0.00	171,203.88

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		12/31/2021	12/31/2022			12/31/2022
29010-00-66-00	Prior Year Retained Earning-Aides	183.00	182.50		0.00	182.50
29010-00-81-00	Prior Year Retained Earning-Social Services	204.00	203.74		0.00	203.74
29010-00-82-00	Prior Year Retained Earning-Recreation	65,178.00	77,477.73		0.00	77,477.73
29010-00-90-00	Prior Year Retained Earning-Property Expenses	5,648,946.00	6,132,860.54		0.00	6,132,860.54
29010-10-00-00	Prior Year Retained Earning-SNF-NON-SPECIFIC	7,185,600.00	7,791,157.42		0.00	7,791,157.42
29010-10-00-20	Prior Year Retained Earning-SNF-Private	(39,535,966.00)	(42,791,521.22)		0.00	(42,791,521.22)
29010-10-00-25	Prior Year Retained Earning-SNF-Medicaid	(29,041,377.00)	(31,981,514.13)		0.00	(31,981,514.13)
29010-10-00-26	Prior Year Retained Earning-SNF-Medicare - Part A	(20,241,052.00)	(21,694,143.41)		0.00	(21,694,143.41)
29010-10-00-27	Prior Year Retained Earning-SNF-Medicare - Part B	(1,195,597.00)	(1,314,018.98)		0.00	(1,314,018.98)
29010-10-00-28	Prior Year Retained Earning-SNF-Tufts-SCO	0.00	(2,521.92)		0.00	(2,521.92)
29010-10-00-29	Prior Year Retained Earning-SNF-Fallon-SCO	(15,866,056.00)	(17,409,279.34)		0.00	(17,409,279.34)
29010-10-00-30	Prior Year Retained Earning-SNF-Fallon - Part A	(1,111,110.00)	(1,206,299.13)		0.00	(1,206,299.13)
29010-10-00-31	Prior Year Retained Earning-SNF-Fallon - Part B	(843,088.00)	(918,907.60)		0.00	(918,907.60)
29010-10-00-32	Prior Year Retained Earning-SNF-Evercare - Part A	(1,146,352.00)	(1,146,351.61)		0.00	(1,146,351.61)
29010-10-00-33	Prior Year Retained Earning-SNF-Evercare- Part B	(966,284.00)	(966,283.83)		0.00	(966,283.83)
29010-10-00-34	Prior Year Retained Earning-SNF-Evercare - SCO	(18,300,604.00)	(18,300,604.09)		0.00	(18,300,604.09)
29010-10-00-35	Prior Year Retained Earning-SNF-Harvard/Pilgrim - F	(49,033.00)	(49,032.88)		0.00	(49,032.88)
29010-10-00-37	Prior Year Retained Earning-SNF-Commercial Ins.	(2,496,698.00)	(2,959,526.68)		0.00	(2,959,526.68)
29010-10-00-38	Prior Year Retained Earning-SNF-Othr Ins - Part A	1,797.00	1,797.04		0.00	1,797.04
29010-10-00-39	Prior Year Retained Earning-SNF-Othr Ins - Part B	(254,125.00)	(309,997.62)		0.00	(309,997.62)
29010-10-40-00	Prior Year Retained Earning-SNF-Admin & General	3,502,121.00	3,703,664.85		0.00	3,703,664.85
29010-10-40-25	Prior Year Retained Earning-SNF-Admin & General I	3,336.00	3,944.91		0.00	3,944.91
29010-10-44-00	Prior Year Retained Earning-SNF-Reception	(11,225.00)	(11,225.17)		0.00	(11,225.17)
29010-10-47-00	Prior Year Retained Earning-SNF-Business Office	17,009.00	17,008.76		0.00	17,008.76
29010-10-48-00	Prior Year Retained Earning-SNF-Marketing	361,121.00	401,441.18		0.00	401,441.18
29010-10-50-00	Prior Year Retained Earning-SNF-Maintenance	379,287.00	430,035.78		0.00	430,035.78
29010-10-51-00	Prior Year Retained Earning-SNF-Dietary	751,023.00	781,962.42		0.00	781,962.42
29010-10-52-00	Prior Year Retained Earning-SNF-Laundry	7,985.00	8,078.50		0.00	8,078.50
29010-10-53-00	Prior Year Retained Earning-SNF-Housekeeping	186,048.00	350,811.33		0.00	350,811.33
29010-10-54-00	Prior Year Retained Earning-SNF-Health Services	387.00	387.24		0.00	387.24
29010-10-60-00	Prior Year Retained Earning-SNF-Nursing	3,691,366.00	3,944,310.46		0.00	3,944,310.46
29010-10-61-00	Prior Year Retained Earning-SNF-DON	1,374,231.00	1,530,745.57		0.00	1,530,745.57
29010-10-62-00	Prior Year Retained Earning-SNF-Nursing Admin	4,637,192.00	5,273,838.08		0.00	5,273,838.08
29010-10-63-00	Prior Year Retained Earning-SNF-Nursing Admin Aic	663,173.00	673,949.11		0.00	673,949.11
29010-10-64-00	Prior Year Retained Earning-SNF-RN	14,462,349.00	15,541,307.22		0.00	15,541,307.22
29010-10-65-00	Prior Year Retained Earning-SNF-LPN	1,872,077.00	2,288,651.41		0.00	2,288,651.41
29010-10-66-00	Prior Year Retained Earning-SNF-Aides	21,104,447.00	22,910,732.22		0.00	22,910,732.22
29010-10-68-00	Prior Year Retained Earning-SNF-Inservice	280,218.00	280,218.13		0.00	280,218.13
29010-10-71-00	Prior Year Retained Earning-SNF-OT-Non Specific	1,707,278.00	1,707,435.10		0.00	1,707,435.10
29010-10-71-20	Prior Year Retained Earning-SNF-OT-Private	529.00	529.25		0.00	529.25
29010-10-71-25	Prior Year Retained Earning-SNF-OT-Medicaid	2,645.00	3,137.67		0.00	3,137.67
29010-10-71-26	Prior Year Retained Earning-SNF-OT-Med - Part A	725,969.00	802,269.35		0.00	802,269.35
29010-10-71-27	Prior Year Retained Earning-SNF-OT-Med - Part B	319,586.00	366,536.11		0.00	366,536.11
29010-10-71-30	Prior Year Retained Earning-SNF-OT-Fallon Part A	25,678.00	36,685.52		0.00	36,685.52
29010-10-71-31	Prior Year Retained Earning-SNF-OT-Fallon Part B	115,202.00	141,009.15		0.00	141,009.15
29010-10-71-32	Prior Year Retained Earning-SNF-OT-Evercare Part	21,482.00	21,482.23		0.00	21,482.23
29010-10-71-33	Prior Year Retained Earning-SNF-OT-Evercare Part	120,825.00	120,824.54		0.00	120,824.54
29010-10-71-36	Prior Year Retained Earning-SNF-OT-Pilgrim Part B	140.00	140.40		0.00	140.40
29010-10-71-37	Prior Year Retained Earning-SNF-OT-Commercial In	767.00	766.50		0.00	766.50
29010-10-71-38	Prior Year Retained Earning-SNF-OT-Other Insur A	105,824.00	138,029.57		0.00	138,029.57
29010-10-71-39	Prior Year Retained Earning-SNF OT-Other Part B	47,223.00	64,867.04		0.00	64,867.04
29010-10-72-00	Prior Year Retained Earning-SNF-ST-Non Specific	369,755.00	369,755.34		0.00	369,755.34
29010-10-72-20	Prior Year Retained Earning-SNF-ST-Private	675.00	1,127.84		0.00	1,127.84
29010-10-72-25	Prior Year Retained Earning-SNF-ST-Medicaid	1,629.00	2,065.71		0.00	2,065.71
29010-10-72-26	Prior Year Retained Earning-SNF-ST-Med - Part A	160,482.00	189,712.08		0.00	189,712.08
29010-10-72-27	Prior Year Retained Earning-SNF-ST-Med - Part B	110,902.00	127,164.82		0.00	127,164.82
29010-10-72-30	Prior Year Retained Earning-SNF-ST-Fallon Part A	5,153.00	5,922.93		0.00	5,922.93
29010-10-72-31	Prior Year Retained Earning-SNF-ST-Fallon Part B	55,002.00	62,369.24		0.00	62,369.24
29010-10-72-32	Prior Year Retained Earning-SNF-ST-Evercare Part	7,405.00	7,404.64		0.00	7,404.64
29010-10-72-33	Prior Year Retained Earning-SNF-ST-Evercare Part	62,074.00	62,074.48		0.00	62,074.48
29010-10-72-37	Prior Year Retained Earning-SNF-ST-Commercial In	438.00	438.00		0.00	438.00
29010-10-72-38	Prior Year Retained Earning-SNF-ST-Other Insur Pa	35,216.00	43,652.70		0.00	43,652.70
29010-10-72-39	Prior Year Retained Earning-SNF-ST-Other Insur Pa	30,290.00	40,176.01		0.00	40,176.01
29010-10-73-00	Prior Year Retained Earning-SNF-PT-Non Specific	1,275,161.00	1,275,759.28		0.00	1,275,759.28
29010-10-73-20	Prior Year Retained Earning-SNF-PT-Private	3,199.00	3,645.23		0.00	3,645.23
29010-10-73-25	Prior Year Retained Earning-SNF-PT-Medicaid	1,179.00	2,912.23		0.00	2,912.23
29010-10-73-26	Prior Year Retained Earning-SNF-PT-Med - Part A	718,320.00	800,846.09		0.00	800,846.09
29010-10-73-27	Prior Year Retained Earning-SNF-PT-Med - Part B	270,084.00	308,571.25		0.00	308,571.25
29010-10-73-30	Prior Year Retained Earning-SNF-PT-Fallon A	25,290.00	36,735.81		0.00	36,735.81
29010-10-73-31	Prior Year Retained Earning-SNF-PT-Fallon B	77,040.00	98,316.32		0.00	98,316.32
29010-10-73-32	Prior Year Retained Earning-SNF-PT-Evercare - Par	17,771.00	17,770.69		0.00	17,770.69
29010-10-73-33	Prior Year Retained Earning-SNF-PT-Evercare - Par	92,399.00	92,399.14		0.00	92,399.14
29010-10-73-36	Prior Year Retained Earning-SNF-PT-Pilgrim - Part E	146.00	483.27		0.00	483.27
29010-10-73-38	Prior Year Retained Earning-SNF-PT-Other Insur Pa	100,370.00	132,438.01		0.00	132,438.01
29010-10-73-39	Prior Year Retained Earning-SNF-PT-Other Part B	35,098.00	54,562.28		0.00	54,562.28

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29010-10-74-00	Prior Year Retained Earning-SNF-Oth Ancillar-Non S	158,513.00	201,687.37		0.00	201,687.37
29010-10-74-26	Prior Year Retained Earning-SNF-Oth Ancillar-Med -	1,618,084.00	1,702,810.36		0.00	1,702,810.36
29010-10-74-27	Prior Year Retained Earning-SNF-Oth Ancillar-Med -	467.00	661.74		0.00	661.74
29010-10-74-30	Prior Year Retained Earning-SNF-Oth Ancillar-Fallon	154,002.00	163,782.03		0.00	163,782.03
29010-10-74-32	Prior Year Retained Earning-SNF-Oth Ancill-Evercar	101,718.00	103,013.96		0.00	103,013.96
29010-10-74-35	Prior Year Retained Earning-SNF-Oth Ancill-Pilgrim	203.00	202.64		0.00	202.64
29010-10-74-38	Prior Year Retained Earning-SNF-Oth Ancillar-Other	306,281.00	340,114.01		0.00	340,114.01
29010-10-80-00	Prior Year Retained Earning-SNF-Admissions	1,222,920.00	1,268,916.39		0.00	1,268,916.39
29010-10-81-00	Prior Year Retained Earning-SNF-Social Services	1,077,492.00	1,184,122.40		0.00	1,184,122.40
29010-10-82-00	Prior Year Retained Earning-SNF-Recreation	4,182,613.00	4,525,761.53		0.00	4,525,761.53
29010-10-83-00	Prior Year Retained Earning-SNF-Resident Services	(105,573.00)	(105,572.78)		0.00	(105,572.78)
29010-10-89-00	Prior Year Retained Earning-SNF-Consultant	614,205.00	680,674.86		0.00	680,674.86
29010-10-90-00	Prior Year Retained Earning-SNF-Property Exp	9,760,977.00	10,543,841.19		0.00	10,543,841.19
29010-10-91-00	Prior Year Retained Earning-SNF-Covid	309,259.00	574,370.94		0.00	574,370.94
29010-11-00-00	Prior Year Retained Earning-Assist Living-Non Speci	(578,609.00)	(596,662.08)		0.00	(596,662.08)
29010-11-00-20	Prior Year Retained Earning-Assist Living-Private	(62,646,923.00)	(68,152,386.35)		0.00	(68,152,386.35)
29010-11-00-37	Prior Year Retained Earning-Assist Living-Comm ins	(199,458.00)	(295,440.00)		0.00	(295,440.00)
29010-11-40-00	Prior Year Retained Earning-Assist Living-Admin & C	2,338,824.00	2,383,974.63		0.00	2,383,974.63
29010-11-41-00	Prior Year Retained Earning-Assist Living-Exec. Dir	32,610.00	14,646.76		0.00	14,646.76
29010-11-44-00	Prior Year Retained Earning-Assist Living-Reception	60,296.00	60,295.93		0.00	60,295.93
29010-11-47-00	Prior Year Retained Earning-Assist Living-Business	18,145.00	18,144.81		0.00	18,144.81
29010-11-48-00	Prior Year Retained Earning-Assist Living-Marketing	1,280,943.00	1,564,866.01		0.00	1,564,866.01
29010-11-50-00	Prior Year Retained Earning-Assist Living-Maintenar	574,359.00	576,869.25		0.00	576,869.25
29010-11-51-00	Prior Year Retained Earning-Assist Living-Dietary	1,753,616.00	1,753,615.89		0.00	1,753,615.89
29010-11-52-00	Prior Year Retained Earning-Assist Living-Laundry	5,860.00	5,860.44		0.00	5,860.44
29010-11-53-00	Prior Year Retained Earning-Assist Living-Housekee	417,696.00	417,696.02		0.00	417,696.02
29010-11-54-00	Prior Year Retained Earning-Assist Living-Health Se	13,249,956.00	14,545,094.49		0.00	14,545,094.49
29010-11-68-00	Prior Year Retained Earning-Assist Living-In Service	759.00	759.30		0.00	759.30
29010-11-81-00	Prior Year Retained Earning-Assist Living-Social Ser	63,379.00	63,378.96		0.00	63,378.96
29010-11-82-00	Prior Year Retained Earning-Assist Living-Recreation	586,682.00	598,594.67		0.00	598,594.67
29010-11-89-00	Prior Year Retained Earning-Assist Living-Consultan	0.00	2,447.59		0.00	2,447.59
29010-11-90-00	Prior Year Retained Earning-Assist Living-Property E	8,938,366.00	9,386,389.67		0.00	9,386,389.67
29010-11-91-00	Prior Year Retained Earning-Assit Living-Covid	5,353.00	8,651.18		0.00	8,651.18
<b>Subtotal : None</b>		<b>663,980.00</b>	<b>1,624,941.77</b>		<b>0.00</b>	<b>1,624,941.77</b>
<b>Total [1000] Balance Sheet</b>		<b>663,980.00</b>	<b>1,624,941.77</b>		<b>0.00</b>	<b>1,624,941.77</b>
<b>Group : [3000] P&amp;L</b>						
<b>Subgroup : None</b>						
30000-10-00-20	Room & Board SNF-SNF-Private	(3,253,621.00)	(2,575,039.76)		0.00	(2,575,039.76)
30000-10-00-25	Room & Board SNF-SNF-Medicaid	(2,129,233.50)	(3,941,741.49)		41,280.00	(3,900,461.49)
				CAIDJE -	(0.00)	
				CAIDJE -	(0.00)	
				CAIDJE -	41,280.00	
30000-10-00-26	Room & Board SNF-SNF-Medicare - Part A	(1,453,091.00)	(1,790,592.19)		0.00	(1,790,592.19)
30000-10-00-28	Room & Board SNF-SNF-Tufts-SCO	(2,522.00)	(91,420.57)		0.00	(91,420.57)
30000-10-00-29	Room & Board SNF-SNF-Fallon-SCO	(1,256,735.50)	(1,755,507.19)		0.00	(1,755,507.19)
				CAIDJE -	(0.00)	
30000-10-00-30	Room & Board SNF-SNF-Fallon - Part A	(95,189.00)	(83,848.70)		0.00	(83,848.70)
30000-10-00-34	Room & Board SNF SNF-Evercare - SCO	0.00	0.00		(41,280.00)	(41,280.00)
				CAIDJE -	(41,280.00)	
30000-10-00-35	Room & Board SNF	(445,451.00)	0.00		0.00	0.00
				CAIDJE -	(0.00)	
30000-10-00-37	Room & Board SNF-SNF-Commercial Ins.	(17,378.00)	(333,059.93)		0.00	(333,059.93)
				CAIDJE -	(0.00)	
30000-10-11-25	State Grant Relief Revenue	0.00	(932,933.00)		0.00	(932,933.00)
30000-10-11-26	Federal Grant Relief Revenue	0.00	(118,411.28)		0.00	(118,411.28)
30000-10-91-00	Room & Board SNF-SNF-Covid	0.00	353,434.00		0.00	353,434.00
30010-11-00-20	R&B - ALF-Assist Living-Private	(5,056,565.00)	(5,594,055.45)		0.00	(5,594,055.45)
30010-11-00-37	R&B - ALF-Assist Living-Comm insurance	(95,982.00)	(82,817.00)		0.00	(82,817.00)
30011-11-00-20	R&B - ALF Respite-Assist Living-Private	(110,750.00)	(38,950.00)		0.00	(38,950.00)
30012-11-00-20	R&B -ALF Mkt Rate Adj-Assist Living-Private	29,518.00	(36,914.90)		0.00	(36,914.90)
30014-11-00-00	Assessment Fee -ALF-Assist Living-Non Specific	(12,500.00)	(114,500.00)		0.00	(114,500.00)
30015-11-00-20	ALF 2nd Person Fee-Assist Living-Private	(41,720.00)	(56,780.64)		0.00	(56,780.64)
30100-10-00-00	User Fee-SNF-NON-SPECIFIC	615,991.00	657,837.74		0.00	657,837.74
31000-10-00-26	Pharmacy Income-SNF-Medicare - Part A	(171,011.00)	(200,624.42)		0.00	(200,624.42)
31000-10-00-30	Pharmacy Income-SNF-Fallon - Part A	(10,022.00)	(22,319.25)		0.00	(22,319.25)
31000-10-00-38	Pharmacy Income-SNF-Othr Ins - Part A	(74,273.00)	(55,295.52)		0.00	(55,295.52)
31090-10-00-26	Pharmacy Contract Adj-SNF-Medicare - Part A	171,011.00	200,624.42		0.00	200,624.42
31090-10-00-30	Pharmacy Contract Adj-SNF-Fallon - Part A	10,022.00	22,319.25		0.00	22,319.25
31090-10-00-38	Pharmacy Contract Adj-SNF-Othr Ins - Part A	74,273.00	55,295.52		0.00	55,295.52
31250	R & B RESOURCES	(524,416.00)	0.00		0.00	0.00
				CAIDJE - 1	(0.00)	
32000-10-00-26	IV Revenue-SNF-Medicare - Part A	(15,978.00)	(12,135.90)		0.00	(12,135.90)
32000-10-00-30	IV Revenue-SNF-Fallon - Part A	(3,080.00)	(385.00)		0.00	(385.00)
32000-10-00-38	IV Revenue-SNF-Othr Ins - Part A	(1,925.00)	0.00		0.00	0.00

Client: **A442991 - Beaumont/Whitney Place Northborough, LLC**  
Engagement: **MDMC 2022 - Beaumont/Whitney Place Northborough, LLC**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - SNF- CR TB Report**

Account	Description	CAID PP-1 12/31/2021	FS CP 12/31/2022	JE Ref #	CAIDJE	CAID CP 12/31/2022
32090-10-00-26	IV Contract Adjustments-SNF-Medicare - Part A	15,978.00	12,135.90		0.00	12,135.90
32090-10-00-30	IV Contract Adjustments-SNF-Fallon - Part A	3,080.00	385.00		0.00	385.00
32090-10-00-38	IV Contract Adjustments-SNF-Othr Ins - Part A	1,925.00	0.00		0.00	0.00
33000-10-00-30	Medical Supplies-SNF-Fallon - Part A	(8,689.00)	0.00		0.00	0.00
33090-10-00-30	Med Supplies-Contract Adj-SNF-Fallon - Part A	8,689.00	0.00		0.00	0.00
33600-10-00-26	Oxygen Therapy-SNF-Medicare - Part A	(2,354.00)	102.00		0.00	102.00
33690-10-00-26	Oxygen Therapy - Contra-SNF-Medicare - Part A	2,354.00	0.00		0.00	0.00
34000-10-00-26	Lab Revenue-SNF-Medicare - Part A	(66,332.00)	(66,660.66)		0.00	(66,660.66)
34000-10-00-30	Lab Revenue-SNF-Fallon - Part A	(3,590.00)	(4,973.91)		0.00	(4,973.91)
34000-10-00-38	Lab Revenue-SNF-Othr Ins - Part A	(36,820.00)	(18,811.23)		0.00	(18,811.23)
34090-10-00-26	Lab Revenue - Contract Adj-SNF-Medicare - Part A	66,332.00	66,660.66		0.00	66,660.66
34090-10-00-30	Lab Revenue - Contract Adj-SNF-Fallon - Part A	3,590.00	4,973.91		0.00	4,973.91
34090-10-00-38	Lab Revenue - Contract Adj-SNF-Othr Ins - Part A	36,820.00	18,811.23		0.00	18,811.23
34500-10-00-26	Routine Med Equip. -SNF-Medicare - Part A	(1,213.00)	(2,161.46)		0.00	(2,161.46)
34590-10-00-26	Routine Medical Contra-SNF-Medicare - Part A	1,213.00	2,161.46		0.00	2,161.46
34600-10-00-26	Ambulance-SNF-Medicare - Part A	(24,398.00)	(56,371.04)		0.00	(56,371.04)
34600-10-00-38	Ambulance-SNF-Othr Ins - Part A	(12,262.00)	(5,636.12)		0.00	(5,636.12)
34690-10-00-26	Ambulance - Contractual adj-SNF-Medicare - Part A	24,398.00	56,371.04		0.00	56,371.04
34690-10-00-38	Ambulance - Contractual adj-SNF-Othr Ins - Part A	12,262.00	5,636.12		0.00	5,636.12
34700-10-00-26	Misc Other Ancillaries-SNF-Medicare - Part A	(15,053.00)	(33,630.96)		0.00	(33,630.96)
34700-10-00-27	Misc Other Ancillaries-SNF-Medicare - Part B	0.00	(1,075.61)		0.00	(1,075.61)
34700-10-00-38	Misc Other Ancillaries-SNF-Othr Ins - Part A	(8,345.00)	(8,612.18)		0.00	(8,612.18)
34790-10-00-26	Misc. Ancil. Contractual-SNF-Medicare - Part A	15,053.00	33,630.96		0.00	33,630.96
34790-10-00-38	Misc. Ancil. Contractual-SNF-Othr Ins - Part A	8,345.00	8,612.18		0.00	8,612.18
35000-10-00-20	PT Revenue-SNF-Private	(1,308.00)	(1,517.02)		0.00	(1,517.02)
35000-10-00-26	PT Revenue-SNF-Medicare - Part A	(369,520.00)	(398,800.00)		0.00	(398,800.00)
35000-10-00-27	PT Revenue-SNF-Medicare - Part B	(114,059.00)	(125,566.19)		0.00	(125,566.19)
35000-10-00-30	PT Revenue-SNF-Fallon - Part A	(39,280.00)	(32,480.00)		0.00	(32,480.00)
35000-10-00-31	PT Revenue-SNF-Fallon - Part B	(63,760.00)	(82,323.34)		0.00	(82,323.34)
35000-10-00-38	PT Revenue-SNF-Othr Ins - Part A	(159,360.00)	(122,480.00)		0.00	(122,480.00)
35000-10-00-39	PT Revenue-SNF-Othr Ins - Part B	(27,482.00)	(49,476.45)		0.00	(49,476.45)
35090-10-00-26	PT Rev-Contr Adj-SNF-Medicare - Part A	369,520.00	398,800.00		0.00	398,800.00
35090-10-00-27	PT Rev-Contr Adj-SNF-Medicare - Part B	69,771.00	80,544.19		0.00	80,544.19
35090-10-00-30	PT Rev-Contr Adj-SNF-Fallon - Part A	39,280.00	32,480.00		0.00	32,480.00
35090-10-00-31	PT Rev-Contr Adj-SNF-Fallon - Part B	34,089.00	45,742.68		0.00	45,742.68
35090-10-00-38	PT Rev-Contr Adj-SNF-Othr Ins - Part A	159,360.00	122,480.00		0.00	122,480.00
35090-10-00-39	PT Rev-Contr Adj-SNF-Othr Ins - Part B	6,808.00	24,934.74		0.00	24,934.74
36000-10-00-26	OT Revenue-SNF-Medicare - Part A	(368,720.00)	(389,120.00)		0.00	(389,120.00)
36000-10-00-27	OT Revenue-SNF-Medicare - Part B	(134,720.00)	(113,029.58)		0.00	(113,029.58)
36000-10-00-30	OT Revenue-SNF-Fallon - Part A	(41,120.00)	(28,880.00)		0.00	(28,880.00)
36000-10-00-31	OT Revenue-SNF-Fallon - Part B	(78,240.00)	(66,118.21)		0.00	(66,118.21)
36000-10-00-38	OT Revenue-SNF-Othr Ins - Part A	(173,200.00)	(115,680.00)		0.00	(115,680.00)
36000-10-00-39	OT Revenue-SNF-Othr Ins - Part B	(22,788.00)	(24,022.55)		0.00	(24,022.55)
36090-10-00-26	OT Revenue - Contr Adj-SNF-Medicare - Part A	368,720.00	389,120.00		0.00	389,120.00
36090-10-00-27	OT Revenue - Contr Adj-SNF-Medicare - Part B	83,274.00	70,589.45		0.00	70,589.45
36090-10-00-30	OT Revenue - Contr Adj-SNF-Fallon - Part A	41,120.00	28,880.00		0.00	28,880.00
36090-10-00-31	OT Revenue - Contr Adj-SNF-Fallon - Part B	42,331.00	35,859.00		0.00	35,859.00
36090-10-00-38	OT Revenue - Contr Adj-SNF-Othr Ins - Part A	173,200.00	115,680.00		0.00	115,680.00
36090-10-00-39	OT Revenue - Contr Adj-SNF-Othr Ins - Part B	2,230.00	1,969.80		0.00	1,969.80
37000-10-00-20	ST Revenue-SNF-Private	(626.00)	0.00		0.00	0.00
37000-10-00-26	ST Revenue-SNF-Medicare - Part A	(94,000.00)	(77,420.00)		0.00	(77,420.00)
37000-10-00-27	ST Revenue-SNF-Medicare - Part B	(44,660.00)	(26,853.33)		0.00	(26,853.33)
37000-10-00-30	ST Revenue-SNF-Fallon - Part A	(2,440.00)	(5,440.00)		0.00	(5,440.00)
37000-10-00-31	ST Revenue-SNF-Fallon - Part B	(20,060.00)	(17,320.00)		0.00	(17,320.00)
37000-10-00-38	ST Revenue-SNF-Othr Ins - Part A	(51,520.00)	(37,060.00)		0.00	(37,060.00)
37000-10-00-39	ST Revenue-SNF-Othr Ins - Part B	(27,283.00)	(32,091.88)		0.00	(32,091.88)
37090-10-00-26	ST Revenue - Contract Adj-SNF-Medicare - Part A	94,000.00	77,420.00		0.00	77,420.00
37090-10-00-27	ST Revenue - Contract Adj-SNF-Medicare - Part B	21,972.00	12,950.22		0.00	12,950.22
37090-10-00-30	ST Revenue - Contract Adj-SNF-Fallon - Part A	2,440.00	5,440.00		0.00	5,440.00
37090-10-00-31	ST Revenue - Contract Adj-SNF-Fallon - Part B	9,820.00	8,183.38		0.00	8,183.38
37090-10-00-38	ST Revenue - Contract Adj-SNF-Othr Ins - Part A	51,520.00	37,060.00		0.00	37,060.00
37090-10-00-39	ST Revenue - Contract Adj-SNF-Othr Ins - Part B	12,642.00	15,348.94		0.00	15,348.94
39003-10-00-00	Hospice Inc-Deliv To Northbor	(572,975.00)	0.00		0.00	0.00
39300-10-00-00	Interest Income-SNF-NON-SPECIFIC	0.00	(7.72)	CAIDJE -	(0.00)	(7.72)
39300-11-00-00	Interest Income-Assist Living-Non Specific	(4,250.00)	1,258.87		0.00	1,258.87
39320-11-00-00	Income - Health Services-Assist Living-Non Specific	0.00	49,739.63		0.00	49,739.63
39320-11-00-20	Income - Health Services-Assist Living-Private	(325,946.00)	(264,123.16)		0.00	(264,123.16)
39350-10-00-00	Income - Misc. & Other-SNF-NON-SPECIFIC	(5,140.00)	(15,796.06)		0.00	(15,796.06)
39350-11-00-00	Income - Misc. & Other-Assist Living-Non Specific	3,213.00	11,153.23		0.00	11,153.23
39360-10-00-00	Income - Interest Residents-SNF-NON-SPECIFIC	(5,294.00)	(6,943.65)		0.00	(6,943.65)
39379-11-00-00	Income - Laundry-Assist Living-Non Specific	(2,000.00)	0.00		0.00	0.00
39380-11-00-00	Income - Salon-Assist Living-Non Specific	(2,516.00)	(4,472.10)		0.00	(4,472.10)
39381-00-00-00	Income - Exchange/Refund-Non-Specific	(86.00)	0.00		0.00	0.00
40000-10-44-00	Salaries	42,650.00	39,825.63		0.00	39,825.63

Client: **A442991 - Beaumont/Whitney Place Northborough, LLC**  
Engagement: **MDMC 2022 - Beaumont/Whitney Place Northborough, LLC**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T-01 - SNF- CR TB Report**

Account	Description	CAID PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2021	12/31/2022			12/31/2022
40000-10-45-00	Salaries	23,718.00	0.00		0.00	0.00
40000-10-50-00	Salaries	54,770.00	50,783.28		0.00	50,783.28
40000-10-51-00	Salaries-SNF-Dietary	425,196.00	472,049.42		0.00	472,049.42
40000-10-61-00	Salaries-SNF-DON	103,594.00	112,542.45		0.00	112,542.45
40000-10-62-00	Salaries-SNF-Nursing Admin	(30,288.00)	544,936.37		0.00	544,936.37
				CAIDJE - 4	(0.00)	
40000-10-63-00	Salaries-SNF-Nursing Admin Aide	9,569.00	47,074.20		0.00	47,074.20
40000-10-64-00	Salaries-SNF-RN	670,267.00	923,434.43		0.00	923,434.43
40000-10-65-00	Salaries-SNF-LPN	562,849.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
40000-10-66-00	Salaries-SNF-Aides	877,480.00	874,963.84		0.00	874,963.84
40000-10-71-00	Salaries-SNF-OT-Non Specific	0.00	0.00		0.00	0.00
				CAIDJE - 4	(0.00)	
40000-10-71-01	O.T. INDIRECT SALARIES	0.00	0.00		0.00	0.00
				CAIDJE - 4	(0.00)	
40000-10-72-00	Salaries-SNF-ST-Non Specific	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
40000-10-72-01	S.T. INDIRECT SALARIES	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
40000-10-73-00	Salaries-SNF-PT-Non Specific	0.00	0.00		0.00	0.00
				CAIDJE - 4	(0.00)	
40000-10-73-01	P.T. INDIRECT SALARIES	0.00	0.00		0.00	0.00
				CAIDJE - 4	(0.00)	
40000-10-80-00	Salaries-SNF-Admissions	130,351.00	161,597.43		0.00	161,597.43
40000-10-81-00	Salaries-SNF-Social Services	83,725.00	88,443.68		0.00	88,443.68
40000-10-82-00	Salaries-SNF-Recreation	309,237.00	301,426.12		0.00	301,426.12
40000-11-41-00	Salaries-Assist Living-Exec. Dir / Admi	138,372.00	158,923.37		0.00	158,923.37
40000-11-44-00	Salaries	39,969.00	35,966.66		0.00	35,966.66
40000-11-45-00	Salaries-Personal	22,228.00	0.00		0.00	0.00
40000-11-48-00	Salaries-Assist Living-Marketing	92,566.00	94,683.04		0.00	94,683.04
40000-11-50-00	Salaries	69,608.00	64,541.13		0.00	64,541.13
40000-11-51-00	Salaries-Assist Living-Dietary	398,475.00	426,309.50		0.00	426,309.50
40000-11-54-00	Salaries-Assist Living-Health Services	1,074,069.00	1,143,513.27		0.00	1,143,513.27
40004-10-44-00	Vacation/Personal	2,765.00	1,422.61		0.00	1,422.61
40004-10-45-00	Vacation/Personal - Personnel	1,136.00	(324.73)		0.00	(324.73)
40004-10-50-00	Vacation/Personal	8,128.00	5,397.28		0.00	5,397.28
40004-10-51-00	Vacation/Personal-SNF-Dietary	24,634.00	27,590.58		0.00	27,590.58
40004-10-61-00	Vacation/Personal-SNF-DON	52,400.00	14,382.40		0.00	14,382.40
40004-10-62-00	Vacation/Personal-SNF-Nursing Admin	47,423.00	22,551.44		0.00	22,551.44
40004-10-63-00	Vacation/Personal-SNF-Nursing Admin Aide	544.00	1,269.60		0.00	1,269.60
40004-10-64-00	Vacation/Personal-SNF-RN	26,884.00	74,219.39		0.00	74,219.39
40004-10-66-00	Vacation/Personal-SNF-Aides	57,142.00	23,545.59		0.00	23,545.59
40004-10-80-00	Vacation/Personal-SNF-Admissions	6,183.00	7,393.80		0.00	7,393.80
40004-10-81-00	Vacation/Personal-SNF-Social Services	3,644.00	6,566.98		0.00	6,566.98
40004-10-82-00	Vacation/Personal-SNF-Recreation	18,205.00	13,439.29		0.00	13,439.29
40004-11-41-00	Vacation/Personal-Assist Living-Exec. Dir / Admi	8,902.00	17,104.79		0.00	17,104.79
40004-11-44-00	Vacation/Personal	2,592.00	1,284.77		0.00	1,284.77
40004-11-45-00	Vacation/Personal-Personal	1,065.00	(293.27)		0.00	(293.27)
40004-11-48-00	Vacation/Personal-Assist Living-Marketing	10,445.00	10,845.96		0.00	10,845.96
40004-11-50-00	Vacation/Personal	10,331.00	6,859.47		0.00	6,859.47
40004-11-51-00	Vacation/Personal-Assist Living-Dietary	23,086.00	24,917.15		0.00	24,917.15
40004-11-54-00	Vacation/Personal-Assist Living-Health Services	97,641.00	80,877.42		0.00	80,877.42
40006-10-40-00	Payroll Taxes-SNF-Admin & General	324,661.00	330,186.47		0.00	330,186.47
				CAIDJE - 4	(0.00)	
40006-11-40-00	Payroll Taxes	167,272.00	178,504.33		0.00	178,504.33
40010-10-41-00	Salary Accrual-SNF-Exec. Dir / Administrator	0.00	(4,464.00)		0.00	(4,464.00)
40010-10-44-00	Salary Accrual	172.00	(256.85)		0.00	(256.85)
40010-10-45-00	Salary Accrual-Personal	(293.00)	0.00		0.00	0.00
40010-10-50-00	Salary Accrual	10.00	329.26		0.00	329.26
40010-10-51-00	Salary Accrual SNF-Dietary	2,649.00	1,654.56		0.00	1,654.56
40010-10-61-00	Salary Accrual-SNF-DON	521.00	329.67		0.00	329.67
40010-10-62-00	Salary Accrual-SNF-Nursing Admin	2,289.00	1,464.83		0.00	1,464.83
40010-10-63-00	Salary Accrual-SNF-Nursing Admin Aide	664.00	725.93		0.00	725.93
40010-10-64-00	Salary Accrual-SNF-RN	6,395.00	16,757.17		0.00	16,757.17
40010-10-66-00	Salary Accrual-SNF-Aides	3,182.00	8,111.52		0.00	8,111.52
40010-10-80-00	Salary Accrual-SNF-Admissions	(985.00)	2,030.69		0.00	2,030.69
40010-10-81-00	Salary Accrual-SNF-Social Services	583.00	349.14		0.00	349.14
40010-10-82-00	Salary Accrual-SNF-Recreation	1,737.00	1,719.40		0.00	1,719.40
40010-11-41-00	Salary Accrual-Assist Living-Exec. Dir / Admi	734.00	4,949.44		0.00	4,949.44
40010-11-44-00	Salary Accrual	161.00	(231.97)		0.00	(231.97)
40010-11-45-00	Salaries-Accrual-Personal	(274.00)	0.00		0.00	0.00
40010-11-48-00	Salary Accrual-Assist Living-Marketing	1,704.00	59.88		0.00	59.88
40010-11-50-00	Salary Accrual	13.00	418.47		0.00	418.47
40010-11-51-00	Salary Accrual-Assist Living-Dietary	2,483.00	1,494.24		0.00	1,494.24
40010-11-54-00	Salary Accrual-Assist Living-Health Services	6,078.00	9,100.93		0.00	9,100.93

Client: **A442991 - Beaumont/Whitney Place Northborough, LLC**  
Engagement: **MDMC 2022 - Beaumont/Whitney Place Northborough, LLC**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - SNF- CR TB Report**

Account	Description	CAID PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2021	12/31/2022			12/31/2022
40012-10-40-00	Salary Allocation-SNF-Admin & General	0.00	634.00		0.00	634.00
40012-10-64-00	Salary Allocation-SNF-RN	0.00	8,288.00		0.00	8,288.00
40012-10-80-00	Salary Allocation-SNF-Admissions	(92,789.00)	0.00		0.00	0.00
40012-11-41-00	Salary Allocation-Assist Living-Exec. Dir / Admi	(165,971.00)	0.00		0.00	0.00
40014-10-44-00	Training Salary	554.00	216.07		0.00	216.07
40014-10-51-00	Training Salary-SNF-Dietary	1,015.00	3,021.59		0.00	3,021.59
40014-10-62-00	Training Salary-SNF-Nursing Admin	2,801.00	1,755.00		0.00	1,755.00
40014-10-63-00	Training Salary-SNF-Nursing Admin Aide	0.00	1,032.00		0.00	1,032.00
40014-10-64-00	Training Salary-SNF-RN	41,296.00	10,104.06		0.00	10,104.06
40014-10-65-00	Training Salary-SNF-LPN	2,878.00	0.00		0.00	0.00
40014-10-66-00	Training Salary-SNF-Aides	19,150.00	6,228.78		0.00	6,228.78
40014-10-81-00	Training Salary-SNF-Social Services	0.00	510.00		0.00	510.00
40014-10-82-00	Training Salary-SNF-Recreation	1,691.00	1,562.43		0.00	1,562.43
40014-11-44-00	Training Salary	520.00	195.13		0.00	195.13
40014-11-51-00	Training Salary-Assist Living-Dietary	951.00	2,728.81		0.00	2,728.81
40014-11-54-00	Training Salary-Assist Living-Health Services	7,053.00	11,525.16		0.00	11,525.16
4336.3	DON pension	0.00	0.00		0.00	0.00
				CAIDJE - <	(0.00)	
4340.3	DON other ee benefits	0.00	0.00		0.00	0.00
				CAIDJE - <	(0.00)	
4407.2	DON PR tax	0.00	0.00		0.00	0.00
				CAIDJE - <	(0.00)	
4426.8	DON group health	0.00	0.00		0.00	0.00
				CAIDJE - <	(0.00)	
4427.1	DON wc	0.00	0.00		0.00	0.00
				CAIDJE - <	(0.00)	
45010-10-40-00	Benefits - Employee Benefits-SNF-Admin & General	101,186.00	26,999.49		0.00	26,999.49
				CAIDJE - <	(0.00)	
45010-11-40-00	Benefits - Employee Benefits-Assist Living-Admin &	47,806.00	14,692.67		0.00	14,692.67
45030-10-40-00	Benefits - Pension 401K	15,629.00	0.00		0.00	0.00
				CAIDJE - <	(0.00)	
45030-11-40-00	Benefits - Pension 401K	8,052.00	0.00		0.00	0.00
45040-10-40-00	Benefits - Recruitment Exp-SNF-Admin & General	4,134.00	6,806.03		0.00	6,806.03
45040-10-48-00	Benefits - Recruitment Exp SNF	354.00	271.88		0.00	271.88
45040-10-62-00	Benefits - Recruitment Exp SNF-Nursing Admin	442.00	0.00		0.00	0.00
45040-10-64-00	Benefits - Recruitment Exp-SNF-RN	100.00	0.00		0.00	0.00
45040-10-66-00	Benefits - Recruitment Exp-SNF-Aides	181.00	0.00		0.00	0.00
45040-11-40-00	Benefits - Recruitment Exp-Assist Living-Admin & Gr	2,572.00	1,680.90		0.00	1,680.90
45040-11-48-00	Benefits - Recruitment Exp Assist Living	332.00	245.54		0.00	245.54
45050-10-40-00	Education-SNF-Admin & General	2,429.00	891.15		0.00	891.15
45050-10-60-00	Education-SNF-Nursing	19,296.00	3,529.05		0.00	3,529.05
45050-10-66-00	Education-SNF-Aides	320.00	97.36		0.00	97.36
45050-11-40-00	Education-Assist Living-Admin & General	1,991.00	514.88		0.00	514.88
45050-11-60-00	Education AL Nursing	4,854.00	2,983.90		0.00	2,983.90
45050-11-66-00	Education-Admin & General AL	0.00	52.64		0.00	52.64
50000-10-40-00	Data Processing-SNF-Admin & General	91,916.00	117,078.44		0.00	117,078.44
50000-10-48-00	Data Processing-SNF-Marketing	953.00	5,307.16		0.00	5,307.16
50000-10-73-00	Data Processing-SNF-PT-Non Specific	360.00	0.00		0.00	0.00
50000-11-40-00	Data Processing-Assist Living-Admin & General	73,242.00	69,452.30		0.00	69,452.30
50000-11-48-00	Data Processing-Assist Living-Marketing	894.00	6,867.53		0.00	6,867.53
50001-10-40-00	Data - Hosting and Support - Admin & General - SNF	1,190.00	2,311.12		0.00	2,311.12
50001-11-40-00	Data - Hosting and Support - Admin & General - AL	1,116.00	2,087.18		0.00	2,087.18
50002-10-40-00	Data - Payroll Processing - Admin & General - SNF	10,711.00	16,478.87		0.00	16,478.87
50002-11-40-00	Data - Payroll Processing - Admin & General - AL	10,037.00	14,882.12		0.00	14,882.12
50003-10-40-00	Data - Software-SNF-Admin & General	230.00	711.27		0.00	711.27
50003-11-40-00	Data - Software-Assist Living-Admin & General	0.00	616.25		0.00	616.25
50005-10-40-00	Office Supp/Postage-SNF-Admin & General	21,276.00	24,209.52		0.00	24,209.52
50005-11-40-00	Office Supp/Postage-Assist Living-Admin & General	18,144.00	13,284.23		0.00	13,284.23
50015-10-90-00	Equipment Rental-SNF-Property Exp	25,230.00	18,568.75		0.00	18,568.75
50015-11-90-00	Equipment Rental-Assist Living-Property Exp	9,118.00	5,686.44		0.00	5,686.44
50020-10-40-00	Travel Expense-SNF-Admin & General	383.00	3,140.81		0.00	3,140.81
50020-11-40-00	Travel Expense-Assist Living-Admin & General	133.00	82.06		0.00	82.06
50025-10-40-00	Conventions & Seminars-SNF-Admin & General	1,345.00	867.35		0.00	867.35
50025-10-60-00	Conventions & Seminars (SNF-Nursing)	150.00	0.00		0.00	0.00
50025-11-40-00	Conventions & Seminars-Assist Living-Admin & Gen	0.00	2,107.52		0.00	2,107.52
50110-10-40-00	Acctg & Audit-SNF-Admin & General	44,216.00	39,593.79		0.00	39,593.79
50110-11-40-00	Acctg & Audit (Assist Living-Admin & General)	41,437.00	35,757.29		0.00	35,757.29
50120-10-40-00	Legal-SNF-Admin & General	12,775.00	16,988.73		0.00	16,988.73
50120-11-40-00	Legal-Assist Living-Admin & General	15,091.00	27,553.18		0.00	27,553.18
50130-10-40-00	Other Profess Serv-SNF-Admin & General	23,026.00	20,711.43		0.00	20,711.43
50130-11-40-00	Other Profess Serv-Assist Living-Admin & General	18,190.00	20,507.07		0.00	20,507.07
50200-10-40-00	Bank Service Charge-SNF-Admin & General	8,466.00	17,454.92		0.00	17,454.92
50200-11-40-00	Bank Service Charge Assist Living-Admin & General	7,924.00	15,763.60		0.00	15,763.60
50210-10-40-00	Late Charges SNF-Admin & General	25.00	41.43		0.00	41.43
50210-11-40-00	Late Charges	24.00	37.42		0.00	37.42

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

Account	Description	CAID PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2021	12/31/2022			12/31/2022
50220-10-40-00	Penalties-SNF-Admin & General	4,946.00	13,867.64		0.00	13,867.64
50230-10-40-00	License & Dues-SNF-Admin & General	16,198.00	11,016.34		0.00	11,016.34
50230-11-40-00	License & Dues-Assist Living-Admin & General	7,325.00	18,824.11		0.00	18,824.11
50240-10-40-00	Donations-SNF-Admin & General	4,129.00	0.00		0.00	0.00
50240-11-40-00	Donations-Assist Living-Admin & General	621.00	0.00		0.00	0.00
50250-10-40-00	Admin Exp - Miscellaneous-Admin & General SNF	0.00	198.16		0.00	198.16
50250-11-40-00	Admin Exp - Miscellaneous-Admin & General AL	0.00	251.84		0.00	251.84
50251-11-40-00	Resident Exp - Miscellaneous-Assist Living-Admin &	0.00	262.50		0.00	262.50
50265-10-40-00	Advertising Help Wanted-SNF-Admin & General	5,785.00	12,353.97		0.00	12,353.97
50265-11-40-00	Advertising Help Wanted-Assist Living-Admin & Gen	5,006.00	11,156.91		0.00	11,156.91
50270-10-40-00	Bad Accounts/Debts-SNF-Admin & General	75,529.00	232,051.60		0.00	232,051.60
50270-10-40-25	Bad Accounts/Debts-SNF-Admin & General Medical	608.00	334.80		0.00	334.80
50300-10-40-00	Admin - Sales Tax	75.00	23.69		0.00	23.69
50300-11-40-00	Admin - Sales Tax	70.00	21.39		0.00	21.39
50330-10-90-00	Taxes - RE & Personal Prop-SNF-Property Exp	202,751.00	3,097.41		0.00	3,097.41
50330-11-90-00	Taxes - RE & Personal Prop	5,086.00	3,936.53		0.00	3,936.53
50420-10-00-00	Interest-Other-SNF-NON-SPECIFIC	0.00	659.26		0.00	659.26
50425-10-90-00	Interest - LOC	0.00	36.47		0.00	36.47
50425-11-90-00	Interest - LOC	0.00	32.94		0.00	32.94
50505-10-90-00	Depreciation - Software-SNF-Property Exp	2,449.00	4,897.20		0.00	4,897.20
50505-11-90-00	Depreciation - Software-Assist Living-Property Exp	3,062.00	6,121.32		0.00	6,121.32
50530-10-90-00	Depreciation-Equipment-SNF-Property Exp	26,285.00	26,431.42		0.00	26,431.42
50530-11-90-00	Depreciation-Equipment-Assist Living-Property Exp	32,327.00	32,509.92		0.00	32,509.92
50600-10-90-00	Insurance - Building	15,293.00	17,670.28		0.00	17,670.28
50600-11-90-00	Insurance-Building	19,437.00	22,457.38		0.00	22,457.38
50615-10-40-00	Insurance-General	85,902.00	129,458.68		0.00	129,458.68
50615-11-40-00	Insurance-General	20,150.00	30,366.85		0.00	30,366.85
50620-10-40-00	Insurance-Motor Vehicle	2,780.00	3,487.70		0.00	3,487.70
50620-11-40-00	Insurance-Motor Vehicle	2,605.00	3,149.75		0.00	3,149.75
50625-10-40-00	Insurance-Group Life-SNF-Admin & General	2,645.00	2,110.31		0.00	2,110.31
50625-11-40-00	Insurance-Group Life	1,362.00	1,140.87		0.00	1,140.87
50630-10-40-00	Insurance-W/C	43,837.00	47,573.81		0.00	47,573.81
50630-11-40-00	Insurance-W/C Assist Living-Admin & General	22,586.00	25,719.19	CAIDJE - 3	(0.00)	25,719.19
50635-10-40-00	Insurance-Health-SNF-Admin & General	250,646.00	251,157.62		0.00	251,157.62
50635-11-40-00	Insurance-Health-Assist Living-Admin & General	130,340.00	136,946.87	CAIDJE - 3	(0.00)	136,946.87
50640-10-40-00	Insurance-Disability-SNF-Admin & General	6,324.00	5,940.78		0.00	5,940.78
50640-11-40-00	Insurance-Disability	3,259.00	3,211.69		0.00	3,211.69
50700-10-40-00	Management Fees - CCM SNF-Admin & General	387,473.00	429,355.15		0.00	429,355.15
50700-11-40-00	Management Fees - CCM	363,122.00	387,752.15		0.00	387,752.15
60000-10-51-00	Consulting Expense-SNF-Dietary	34,974.00	3,010.50		0.00	3,010.50
60000-10-60-00	Consulting Expense-SNF-Nursing	250.00	2,850.00		0.00	2,850.00
60000-10-81-00	Consulting Expense-SNF-Social Services	16,879.00	26,322.50		0.00	26,322.50
60000-11-48-00	Consulting Expense-Assist Living-Marketing	48,961.00	11,740.40		0.00	11,740.40
60000-11-51-00	Consulting Expense AL Dietary	5,925.00	0.00		0.00	0.00
60020-10-89-00	Pharmacists Consultant-SNF-Consultant	6,574.00	6,846.96		0.00	6,846.96
60030-10-89-00	Medical Director-SNF-Consultant	59,896.00	64,938.71		0.00	64,938.71
60030-11-89-00	Medical Director-Assist Living-Consultant	2,448.00	1,925.04		0.00	1,925.04
60040-10-50-00	Contracted Services - Bldg-SNF-Maintenance	50,873.00	65,693.76		0.00	65,693.76
60040-11-50-00	Contracted Services - Bldg-Assist Living-Maintenanc	46,459.00	36,509.62		0.00	36,509.62
60050-10-50-00	Contracted Services - Grounds-SNF-Maintenance	11,050.00	16,000.00		0.00	16,000.00
60100-10-50-00	Purchased Services	356.00	0.00		0.00	0.00
60100-10-51-00	Purchased Services-SNF-Dietary	997.00	13,111.80		0.00	13,111.80
60100-10-53-00	Purchased Services-SNF-Housekeeping	292,367.00	471,497.28		(178,717.00)	292,780.28
60100-10-64-00	Purchased Services-SNF-RN	334,017.00	278,365.18	CAIDJE - 1C	(178,717.00)	278,365.18
60100-10-65-00	Purchased Services-SNF-LPN	393,833.00	511,839.83		0.00	511,839.83
60100-10-66-00	Purchased Services-SNF-Aides	848,829.00	1,290,596.86		0.00	1,290,596.86
60100-10-71-25	Purchased Services-SNF-OT-Medicaid	493.00	2,161.17		0.00	2,161.17
60100-10-71-26	Purchased Services-SNF-OT-Med - Part A	76,300.00	94,183.34		0.00	94,183.34
60100-10-71-27	Purchased Services-SNF-OT-Med - Part B	46,950.00	34,482.15		0.00	34,482.15
60100-10-71-30	Purchased Services-SNF-OT-Fallon Part A	11,008.00	5,989.34		0.00	5,989.34
60100-10-71-31	Purchased Services-SNF-OT-Fallon Part B	25,807.00	21,490.71		0.00	21,490.71
60100-10-71-38	Purchased Services-SNF-OT-Other Insur A	32,206.00	22,543.46		0.00	22,543.46
60100-10-71-39	Purchased Services-SNF OT-Other Part B	17,644.00	23,420.67		0.00	23,420.67
60100-10-72-20	Purchased Services	453.00	0.00		0.00	0.00
60100-10-72-25	Purchased Services-SNF-ST-Medicaid	437.00	2,195.33		0.00	2,195.33
60100-10-72-26	Purchased Services-SNF-ST-Med - Part A	29,230.00	36,527.29		0.00	36,527.29
60100-10-72-27	Purchased Services-SNF-ST-Med - Part B	16,263.00	9,457.96		0.00	9,457.96
60100-10-72-30	Purchased Services-SNF-ST-Fallon Part A	770.00	1,571.78		0.00	1,571.78
60100-10-72-31	Purchased Services-SNF-ST-Fallon Part B	7,368.00	6,210.72		0.00	6,210.72
60100-10-72-38	Purchased Services-SNF-ST-Other Insur Part A	8,437.00	9,884.95		0.00	9,884.95
60100-10-72-39	Purchased Services-SNF-ST-Other Insur Part B	9,886.00	13,269.23		0.00	13,269.23
60100-10-73-20	Purchased Services-SNF-PT-Private	447.00	1,190.09		0.00	1,190.09

Client: **A442991 - Beaumont/Whitney Place Northborough, LLC**  
Engagement: **MDMC 2022 - Beaumont/Whitney Place Northborough, LLC**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T-01 - SNF- CR TB Report**

Account	Description	CAID PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2021	12/31/2022			12/31/2022
60100-10-73-25	Purchased Services-SNF-PT-Medicaid	1,733.00	2,240.57		0.00	2,240.57
60100-10-73-26	Purchased Services-SNF-PT-Med - Part A	82,526.00	100,018.57		0.00	100,018.57
60100-10-73-27	Purchased Services-SNF-PT-Med - Part B	38,487.00	38,424.25		0.00	38,424.25
60100-10-73-30	Purchased Services-SNF-PT-Fallon A	11,446.00	6,711.04		0.00	6,711.04
60100-10-73-31	Purchased Services-SNF-PT-Fallon B	21,276.00	24,551.48		0.00	24,551.48
60100-10-73-36	Purchased Services-SNF-PT-Pilgrim - Part B	337.00	0.00		0.00	0.00
60100-10-73-38	Purchased Services-SNF-PT-Other Insur Part A	32,068.00	22,224.93		0.00	22,224.93
60100-10-73-39	Purchased Services-SNF-PT-Other Part B	19,465.00	25,820.13		0.00	25,820.13
60100-11-50-00	Purchased Services	452.00	0.00		0.00	0.00
60100-11-51-00	Purchased Services	(146.00)	0.00		0.00	0.00
60100-11-53-00	Purchased Services Assist Living-Housekeeping	178,717.00	0.00		178,717.00	178,717.00
				CAIDJE - 1C	178,717.00	
60100-11-54-00	Purchased Services-Assist Living-Health Services	107,697.00	0.00		0.00	0.00
60120-10-50-00	Purchased Services-Building-SNF-Maintenance	34,171.00	49,476.40		0.00	49,476.40
60120-11-50-00	Purchased Services-Building-Assist Living-Maintena	33,318.00	26,308.91		0.00	26,308.91
60200-10-50-00	Supplies & Expenses-SNF-Maintenance	17,834.00	13,621.18		0.00	13,621.18
60200-10-51-00	Supplies & Expenses-SNF-Dietary	39,684.00	38,905.29		0.00	38,905.29
60200-10-52-00	Supplies & Expenses-SNF-Laundry	94.00	1,250.77		0.00	1,250.77
60200-10-53-00	Supplies & Expenses-SNF-Housekeeping	28,020.00	26,107.15		0.00	26,107.15
60200-10-60-00	Supplies & Expenses-SNF-Nursing	247,045.00	224,370.29		0.00	224,370.29
60200-10-71-00	Supplies & Expenses-SNF-OT-Non Specific	157.00	455.49		0.00	455.49
60200-10-73-00	Supplies & Expenses-SNF-PT-Non Specific	238.00	1,783.58		0.00	1,783.58
60200-10-80-00	Supplies & Expenses-SNF-Admissions	3,237.00	3,917.03		0.00	3,917.03
60200-10-81-00	Supplies & Expenses SNF-Social Services	929.00	0.00		0.00	0.00
60200-10-82-00	Supplies & Expenses-SNF-Recreation	9,732.00	1,833.49		0.00	1,833.49
60200-10-91-00	Supplies & Expenses-SNF-Covid	265,112.00	91,749.93		0.00	91,749.93
60200-11-50-00	Supplies & Expenses-Assist Living-Maintenance	13,900.00	12,695.07		0.00	12,695.07
60200-11-51-00	Supplies & Expenses-Assist Living-Dietary	36,127.00	34,522.85		0.00	34,522.85
60200-11-52-00	Supplies & Expenses-Assist Living-Laundry	0.00	753.05		0.00	753.05
60200-11-53-00	Supplies & Expenses-Assist Living-Housekeeping	19,068.00	20,840.89		0.00	20,840.89
60200-11-54-00	Supplies & Expenses-Assist Living-Health Services	2,601.00	98.92		0.00	98.92
60200-11-60-00	Supplies & Expense - Assist Living	8,075.00	16,875.21		0.00	16,875.21
60200-11-81-00	Supplies & Expense	871.00	0.00		0.00	0.00
60200-11-82-00	Supplies & Expenses-Assist Living-Recreation	8,913.00	6,153.10		0.00	6,153.10
60200-11-91-00	Supplies & Expenses-Assist Living-Covid	3,298.00	360.00		0.00	360.00
60300-10-51-00	Food-SNF-Dietary	265,541.00	280,856.82		0.00	280,856.82
60300-11-48-00	Food-Assist Living-Marketing	0.00	1,959.49		0.00	1,959.49
60300-11-51-00	Food-Assist Living-Dietary	248,853.00	253,642.79		0.00	253,642.79
61000-10-90-00	Rent Expense-SNF-Property Exp	505,277.00	608,440.08		0.00	608,440.08
61000-11-90-00	Rent Expense-Assist Living-Property Exp	397,003.00	478,397.92		0.00	478,397.92
61020-10-50-00	Snow Removal-SNF-Maintenance	4,728.00	12,744.72		0.00	12,744.72
61020-11-50-00	Snow Removal	6,010.00	7,825.28		0.00	7,825.28
61030-10-50-00	Repairs-SNF-Maintenance	9,679.00	15,779.52		0.00	15,779.52
61030-11-50-00	Repairs-Assist Living-Maintenance	1,431.00	5,132.18		0.00	5,132.18
61040-10-50-00	Repairs/Equipment (Maintenance)	260.00	6,006.67		0.00	6,006.67
61040-11-50-00	Repairs/Equipment (Maintenance)	331.00	7,633.95		0.00	7,633.95
61070-10-40-00	Telephone Expense-SNF-Admin & General	35,629.00	52,365.29		0.00	52,365.29
61070-11-40-00	Telephone Expense-Assist Living-Admin & General	13,170.00	16,683.27		0.00	16,683.27
61080-10-90-00	Utilities Data, Cable Internet-SNF-Property Exp	34,597.00	25,035.88		0.00	25,035.88
61080-11-90-00	Utilities Data, Cable Internet-Assist Living-Property E	15,632.00	17,121.27		0.00	17,121.27
61090-10-90-00	Utilities-Electricity-SNF-Property Exp	79,648.00	148,796.42		0.00	148,796.42
61090-11-90-00	Utilities-Electricity-Assist Living-Property Exp	101,226.00	1,340.52		61,000.00	62,340.52
				CAIDJE - 1C	61,000.00	
61100-10-90-00	Utilities-Gas-SNF-Property Exp	31,874.00	84,415.24		0.00	84,415.24
61100-11-90-00	Utilities-Gas-Assist Living-Property Exp	40,510.00	0.00		49,804.00	49,804.00
				CAIDJE - 1C	49,804.00	
61120-10-90-00	Water & Sewer	134,393.00	114,115.51		0.00	114,115.51
61120-11-90-00	Water & Sewer	33,598.00	28,528.88		0.00	28,528.88
61130-10-90-00	Utilities-Other SNF-Property Exp	5.00	0.00		(110,804.00)	(110,804.00)
				CAIDJE - 1C	(110,804.00)	
63000-10-40-00	Motor Vehicle Expense-SNF-Admin & General	2,900.00	2,586.36		0.00	2,586.36
63000-11-40-00	Motor Vehicle Expense-Assist Living-Admin & Genei	1,032.00	931.23		0.00	931.23
63020-10-82-00	Entertainment-SNF-Recreation	8,896.00	13,563.45		0.00	13,563.45
63020-11-82-00	Entertainment-Assist Living-Recreation	8,949.00	19,483.51		0.00	19,483.51
64000-10-48-00	Advertising-SNF-Marketing	5,231.00	7,947.85		0.00	7,947.85
64000-11-48-00	Advertising-Assist Living-Marketing	8,211.00	13,115.88		0.00	13,115.88
64005-10-48-00	Collateral-SNF-Marketing	429.00	447.33		0.00	447.33
64005-11-48-00	Collateral-Assist Living-Marketing	1,196.00	4,536.58		0.00	4,536.58
64010-10-48-00	Direct Mail-SNF-Marketing	3,202.00	2,186.20		0.00	2,186.20
64010-11-48-00	Direct Mail-Assist Living-Marketing	9,695.00	20,804.69		0.00	20,804.69
64015-10-48-00	Directory Advertising-SNF-Marketing	217.00	2,969.70		0.00	2,969.70
64015-11-48-00	Directory Advertising-Assist Living-Marketing	13,970.00	3,268.32		0.00	3,268.32
64016-11-48-00	Gifts/Giveaways-Assist Living-Marketing	1,170.00	1,446.61		0.00	1,446.61
64020-10-48-00	Special Events/Publicity-SNF-Marketing	6,513.00	1,953.42		0.00	1,953.42
64020-11-48-00	Special Events/Publicity-Assist Living-Marketing	68,079.00	25,262.66		0.00	25,262.66



Client: **A442991 - Beaumont/Whitney Place Northborough, LLC**  
Engagement: **MDMC 2022 - Beaumont/Whitney Place Northborough, LLC**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - SNF- CR TB Report**

Account	Description	CAID PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2021	12/31/2022			12/31/2022
64025-10-48-00	Digital Marketing-SNF-Marketing	32,137.00	56,423.69		0.00	56,423.69
64025-11-48-00	Digital Marketing-Assist Living-Marketing	34,869.00	67,897.86		0.00	67,897.86
6506.1	MMQ salary	70,993.00	0.00		0.00	0.00
71000-10-74-00	Ancillary Expense - Pharmacy-SNF-Oth Ancillar-Nor	23,623.00	28,457.48		0.00	28,457.48
71000-10-74-26	Ancillary Expense - Pharmacy-SNF-Oth Ancillar-Mec	48,176.00	56,381.56		0.00	56,381.56
71000-10-74-30	Ancillary Expense - Pharmacy-SNF-Oth Ancillar-Fall	3,252.00	6,370.92		0.00	6,370.92
71000-10-74-38	Ancillary Expense - Pharmacy-SNF-Oth Ancillar-Oth	20,567.00	16,079.99		0.00	16,079.99
72000-10-74-26	Ancillary Expense - IV-SNF-Oth Ancillar-Med - Part /	4,455.00	3,459.10		0.00	3,459.10
72000-10-74-30	Ancillary Expense - IV-SNF-Oth Ancillar-Fallon Part /	880.00	110.00		0.00	110.00
72000-10-74-38	Ancillary Expense - IV-SNF-Oth Ancillar-Other Insur	660.00	0.00		0.00	0.00
73000-10-74-00	Ancillary Expense - Med Suppli-SNF-Oth Ancillar-No	19,552.00	11,666.67		0.00	11,666.67
73000-10-74-26	Ancillary Expense - Med Suppli-SNF-Oth Ancillar-Me	347.00	197.56		0.00	197.56
73000-10-74-30	Ancillary Expense - Med Suppli-SNF-Oth Ancillar-Fa	2,483.00	0.00		0.00	0.00
73500-10-74-26	Ancillary Expense - Comp. Med-SNF-Oth Ancillar-Mi	673.00	681.60		0.00	681.60
74000-10-74-26	Ancillary Expense - Lab-SNF-Oth Ancillar-Med - Parl	19,612.00	20,037.81		0.00	20,037.81
74000-10-74-30	Ancillary Expense - Lab-SNF-Oth Ancillar-Fallon Par	829.00	1,773.99		0.00	1,773.99
74000-10-74-32	Ancillary Expense - Lab SNF-Oth Ancill-Evercare - A	1,296.00	0.00		0.00	0.00
74000-10-74-38	Ancillary Expense - Lab-SNF-Oth Ancillar-Other Insu	9,259.00	5,674.93		0.00	5,674.93
7424.2	Admin GH	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
74600-10-74-26	Ancillary Expense - Ambulance-SNF-Oth Ancillar-Me	7,141.00	15,831.29		0.00	15,831.29
74600-10-74-30	Ancillary Expense - Ambulance-SNF-Oth Ancillar-Fa	2,336.00	888.00		0.00	888.00
74600-10-74-38	Ancillary Expense - Ambulance-SNF-Oth Ancillar-Oth	1,500.00	722.32		0.00	722.32
74700-10-74-26	Ancillary Expense - Other/Misc-SNF-Oth Ancillar-Me	4,323.00	8,776.40		0.00	8,776.40
74700-10-74-27	Ancillary Expense - Other/Misc-SNF-Oth Ancillar-Me	195.00	0.00		0.00	0.00
74700-10-74-30	Ancillary Expense - Other/Misc-SNF-Oth Ancillar-Fal	0.00	439.58		0.00	439.58
74700-10-74-38	Ancillary Expense - Other/Misc-SNF-Oth Ancillar-Oth	1,843.00	2,030.62		0.00	2,030.62
7524.2	Admin Pension	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
7624.3	Admin Other Benefit	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
7724.2	Admin Payroll Taxes	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
7824.3	Admin W/C	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
<b>Subtotal : None</b>		<b>(663,980.00)</b>	<b>(1,624,941.77)</b>		<b>0.00</b>	<b>(1,624,941.77)</b>
<b>Total [3000] P&amp;L</b>		<b>(663,980.00)</b>	<b>(1,624,941.77)</b>		<b>0.00</b>	<b>(1,624,941.77)</b>

Tickmarks

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Client: **A442991 - Beaumont/Whitney Place Northborough, LLC**  
Engagement: **MDMC 2022 - Beaumont/Whitney Place Northborough, LLC**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:02 - SNF-CR Groupings**

Account	Description	CAID CP 12/31/2022	CARE PP-1 12/31/2021
<b>Group : [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>		
<b>Subgroup : None</b>			
10004-00-00-00	Cash-Beaumont/WP at Northboro-Non-Specific	13,502.55	230,066.00
10028-00-00-00	Cash-Beaum/WP Northb M&T bank-Non-Specific	522,967.12	166,217.00
10030-00-00-00	Petty Cash-Non-Specific	1,300.00	300.00
<b>Subtotal : None</b>		<b>537,769.67</b>	<b>396,583.00</b>
<b>Total [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>	<b>537,769.67</b>	<b>396,583.00</b>
<b>Group : [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>		
<b>Subgroup : [S6L1.5C1A/ R Self-Pay Patients (Private)]</b>			
12000-00-00-00	A/R Private-Non-Specific	304,465.44	233,060.00
12002-00-00-00	A/R - Assisted Living-Non-Specific	22,753.76	(153,075.00)
12048-00-00-00	A/R Other-Non-Specific	202,301.70	169,302.00
<b>Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)</b>		<b>529,520.90</b>	<b>249,287.00</b>
<b>Subgroup : [S6L1.5C1A/R Managed Care Patients (Private)]</b>			
12028-00-00-00	A/R Commercial Insurance/Other-Non-Specific	100,857.16	79,366.00
12032-00-00-00	A/R Blue Cross-Non-Specific	(228.00)	(228.00)
12036-00-00-00	A/R Other Insurances-Non-Specific	44,434.99	47,319.00
<b>Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)</b>		<b>145,064.15</b>	<b>126,457.00</b>
<b>Subgroup : [S6L1.5C1A/r Medicare Non Managed Care]</b>			
12012-00-00-00	A/R Medicare A-Non-Specific	97,476.90	82,016.00
12014-00-00-00	A/R Medicare B-Non-Specific	9,288.45	4,273.00
<b>Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care</b>		<b>106,765.35</b>	<b>86,289.00</b>
<b>Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care]</b>			
12008-00-00-00	A/R Medicaid-Non-Specific	853,978.08	788,849.00
12010-00-00-00	A/R Resources-Non-Specific	24,826.91	24,827.00
12018-00-00-00	A/R Fallon B-Non-Specific	9,139.32	6,680.00
12030-00-00-00	A/R Medex-Non-Specific	17,647.51	24,996.00
<b>Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care</b>		<b>905,591.82</b>	<b>845,352.00</b>
<b>Subgroup : [S6L1.5C1A/R Mass Senior Care Organization]</b>			
12016-00-00-00	A/R Fallon A-Non-Specific	12,535.23	34,048.00
12017-00-00-00	A/R Fallon SCO-Non-Specific	135,456.47	96,384.00
12022-00-00-00	A/R - Evercare-Non-Specific	(2,025.00)	(2,025.00)
12025-00-00-00	A/R - Evercare SCO-Non-Specific	(473.97)	(474.00)
12026-00-00-00	A/R - Evercare GIP-Non-Specific	2,025.00	2,025.00
12027-00-00-00	A/R - Evercare SCO Resource-Non-Specific	672.12	672.00
<b>Subtotal [S6L1.5C1H] A/R Mass Senior Care Organization</b>		<b>148,189.85</b>	<b>130,630.00</b>
<b>Total [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>	<b>1,835,132.07</b>	<b>1,438,015.00</b>
<b>Group : [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>		
<b>Subgroup : None</b>			
12100-00-00-00	Reserve For Bad Debts-Non-Specific	(257,089.00)	(257,089.00)
<b>Subtotal : None</b>		<b>(257,089.00)</b>	<b>(257,089.00)</b>
<b>Total [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>	<b>(257,089.00)</b>	<b>(257,089.00)</b>

**Group : [S6L1.8C1] Receivable from Affiliates/Related Parties**

**Subgroup : None**

15010-00-00-00	Due T/F Beaumont NH, Inc.-Non-Specific	0.00	299,097.00
15025-00-00-00	Due T/F Beaumont At Westboro-Non-Specific	298,641.52	213,163.00
15030-00-00-00	Due T/F Whitney Place Westboro-Non-Specific	221,050.63	208,356.00
15040-00-00-00	Due T/F The Willows At Westbor-Non-Specific	751,838.97	742,279.00
15045-00-00-00	Due T/F Whit. Place Ntck, LP-Non-Specific	19,052.21	32,723.00
15065-00-00-00	Due T/F The Willows At Worcest-Non-Specific	55,228.51	43,601.00
15068-00-00-00	Due T/F Beaumont Univ. Campus-Non-Specific	0.00	322,787.00
15071-00-00-00	Due T/F Salmon Home Care LLC-Non-Specific	(21,655.15)	(64,482.00)
15072-00-00-00	Due T/F The Stone Institute-Non-Specific	2,500.65	2,326.00
15074-00-00-00	Due t/f WPSH-Non-Specific	1,809.07	102.00
15075-00-00-00	Due T/F Cont. Care Mngmt., LLC-Non-Specific	2,101,251.88	2,070,556.00
15076-00-00-00	Due T/F Willows at Medway LLC-Non-Specific	34,146.57	32,101.00
15078-00-00-00	Due T/F WP Medway Realty LLC-Non-Specific	52,100.09	52,100.00
15084-00-00-00	Due T/F BWP Northborough Rty-Non-Specific	2,654,979.71	1,693,553.00
15085-00-00-00	Due T/F CCM Master-Non-Specific	534,768.73	534,769.00
<b>Subtotal : None</b>		<b>6,705,713.39</b>	<b>6,183,031.00</b>
<b>Total [S6L1.8C1]</b>	<b>Receivable from Affiliates/Related Parties</b>	<b>6,705,713.39</b>	<b>6,183,031.00</b>

**Group : [S6L1.13C1] Prepaid Insurance**

**Subgroup : None**

12510-00-00-00	Prepaid Insurance-Non-Specific	69,967.52	174,962.00
<b>Subtotal : None</b>		<b>69,967.52</b>	<b>174,962.00</b>
<b>Total [S6L1.13C1]</b>	<b>Prepaid Insurance</b>	<b>69,967.52</b>	<b>174,962.00</b>

**Group : [S6L1.14C1] Prepaid Taxes**

**Subgroup : None**

12515-00-00-00	Prepaid RE Taxes-Non-Specific	43,259.28	0.00
<b>Subtotal : None</b>		<b>43,259.28</b>	<b>0.00</b>
<b>Total [S6L1.14C1]</b>	<b>Prepaid Taxes</b>	<b>43,259.28</b>	<b>0.00</b>

**Group : [S6L1.15C1] Other Prepaid Expenses**

**Subgroup : None**

12500-00-00-00	Prepaid Expenses-Non-Specific	36,973.39	38,292.00
<b>Subtotal : None</b>		<b>36,973.39</b>	<b>38,292.00</b>
<b>Total [S6L1.15C1]</b>	<b>Other Prepaid Expenses</b>	<b>36,973.39</b>	<b>38,292.00</b>

**Group : [S6L2.4C1] Equipment**

**Subgroup : [S6L2.4C1] Equipment Cost**

13035-00-00-00	Equipment-Non-Specific	1,114,159.00	1,110,185.00
<b>Subtotal [S6L2.4C1A] Equipment Cost</b>		<b>1,114,159.00</b>	<b>1,110,185.00</b>

**Subgroup : [S6L2.4C1A/D] Equipment**

13535-00-00-00	Res For Depr-Equipment-Non-Specific	(870,309.44)	(811,368.00)
<b>Subtotal [S6L2.4C1b] A/D Equipment</b>		<b>(870,309.44)</b>	<b>(811,368.00)</b>

<b>Total [S6L2.4C1]</b>	<b>Equipment</b>	<b>243,849.56</b>	<b>298,817.00</b>
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**Group : [S6L2.5C1] Software/Limited Life Assets**

**Subgroup : [S6L2.5C1] Software Cost**

13070-00-00-00	Software-Non-Specific	83,166.62	83,167.00
<b>Subtotal [S6L2.5C1A] Software Cost</b>		<b>83,166.62</b>	<b>83,167.00</b>

**Subgroup : [S6L2.5C1A/D] Software**

13570-00-00-00	Res For Depr - Software-Non-Specific	(66,637.08)	(55,619.00)
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<b>Subtotal [S6L2.5C1B] A/D Software</b>	<b>(66,637.08)</b>	<b>(55,619.00)</b>
<b>Total [S6L2.5C1] Software/Limited Life Assets</b>	<b>16,529.54</b>	<b>27,548.00</b>
<b>Group : [S6L2.6C1] Motor Vehicle - Cost</b>		
<b>Subgroup : [S6L2.6C1] Motor Vehicle Cost</b>		
13045-00-00-00 Motor Vehicles-Non-Specific	50,096.75	50,097.00
<b>Subtotal [S6L2.6C1A] Motor Vehicle Cost</b>	<b>50,096.75</b>	<b>50,097.00</b>
<b>Subgroup : [S6L2.6C1] A/D Motor Vehicles</b>		
13545-00-00-00 Res For Depr-Mtr Vehicle-Non-Specific	(50,096.75)	(50,097.00)
<b>Subtotal [S6L2.6C1B] A/D Motor Vehicles</b>	<b>(50,096.75)</b>	<b>(50,097.00)</b>
<b>Total [S6L2.6C1] Motor Vehicle - Cost</b>	<b>0.00</b>	<b>0.00</b>
<b>Group : [S6L3.4C1] Construction in Progress</b>		
<b>Subgroup : None</b>		
14000-00-00-00 Construction In Progress-Non-Specific	25,951.20	25,951.00
<b>Subtotal : None</b>	<b>25,951.20</b>	<b>25,951.00</b>
<b>Total [S6L3.4C1] Construction in Progress</b>	<b>25,951.20</b>	<b>25,951.00</b>
<b>Group : [S6L3.5C1] Mortgage Acquisition Costs</b>		
<b>Subgroup : None</b>		
14010-00-00-00 Deferred Financing Fees-Non-Specific	25,000.00	0.00
<b>Subtotal : None</b>	<b>25,000.00</b>	<b>0.00</b>
<b>Total [S6L3.5C1] Mortgage Acquisition Costs</b>	<b>25,000.00</b>	<b>0.00</b>
<b>Group : [S6L5.1C1] Trade Payable</b>		
<b>Subgroup : None</b>		
20000-00-00-00 Accounts Payable-Trade-Non-Specific	(786,070.03)	(1,233,175.00)
20001-00-00-00 Accounts Payable - AMEX-Non-Specific	(17,418.79)	263.00
<b>Subtotal : None</b>	<b>(803,488.82)</b>	<b>(1,232,912.00)</b>
<b>Total [S6L5.1C1] Trade Payable</b>	<b>(803,488.82)</b>	<b>(1,232,912.00)</b>
<b>Group : [S6L5.2C1] Accrued Expenses</b>		
<b>Subgroup : None</b>		
22060-00-00-00 Accrued Expenses-Other-Non-Specific	(879,036.89)	(661,493.00)
<b>Subtotal : None</b>	<b>(879,036.89)</b>	<b>(661,493.00)</b>
<b>Total [S6L5.2C1] Accrued Expenses</b>	<b>(879,036.89)</b>	<b>(661,493.00)</b>
<b>Group : [S6L5.7C1] Accrued Salaries &amp; Payroll Liabilities</b>		
<b>Subgroup : [S6L5.7C1] Accrued Salaries</b>		
22010-00-00-00 Accrued Salary & Wages-Non-Specific	(146,472.02)	(101,930.00)
22050-00-00-00 Accrued Vacation-Non-Specific	(317,690.50)	(324,350.00)
25004-00-00-00 Deferred Compensation-Non-Specific	222,308.50	(393,603.00)
<b>Subtotal [S6L5.7C1A] Accrued Salaries</b>	<b>(241,854.02)</b>	<b>(819,883.00)</b>
<b>Subgroup : [S6L5.7C1] Accrued Payroll Taxes Payable</b>		
22000-00-00-00 Accrued Payroll Taxes-Non-Specific	(48,377.99)	(45,173.00)
<b>Subtotal [S6L5.7C1C] Accrued Payroll Taxes Payable</b>	<b>(48,377.99)</b>	<b>(45,173.00)</b>
<b>Subgroup : [S6L5.7C1] Other Payroll Liabilities</b>		
21030-00-00-00 401K Employees-Non-Specific	(7,376.57)	(687.00)
<b>Subtotal [S6L5.7C1D] Other Payroll Liabilities</b>	<b>(7,376.57)</b>	<b>(687.00)</b>
<b>Total [S6L5.7C1] Accrued Salaries &amp; Payroll Liabilities</b>	<b>(297,608.58)</b>	<b>(865,743.00)</b>

**Group : [S6L5.10C1] Other Current Liabilities**

**Subgroup : None**

20001-10-00-00	Deferred Revenue - NH	(89,261.00)	0.00
20001-11-00-00	Deferred Revenue - AL	(126,022.00)	0.00
21230-00-00-00	Exchange/Refund-Non-Specific	25,795.66	5,920.00
23250-00-00-00	Last Months Monthly Service Fe-Non-Specific	(299,706.00)	(432,634.00)
<b>Subtotal : None</b>		<b>(489,193.34)</b>	<b>(426,714.00)</b>
<b>Total [S6L5.10C1]</b>	<b>Other Current Liabilities</b>	<b>(489,193.34)</b>	<b>(426,714.00)</b>

**Group : [S6L8B.4C1] Owners Equity Balance-Retained Earnings**

**Subgroup : None**

28951-00-00-00	Drawings - Salmon-Non-Specific	(13,263,619.68)	(86,939.48)
29010-00-00-00	Prior Year Retained Earning-Non-Specific	27,757,538.59	14,630,483.48
29010-00-40-00	Prior Year Retained Earning-Admin & General	28,583,230.08	26,257,849.00
29010-00-44-00	Prior Year Retained Earning-Reception	872,133.94	782,751.00
29010-00-45-00	Prior Year Retained Earning-Personnel	233,457.73	185,878.00
29010-00-47-00	Prior Year Retained Earning-Business Office	351,940.35	351,940.00
29010-00-48-00	Prior Year Retained Earning-Marketing	556,194.72	539,311.00
29010-00-50-00	Prior Year Retained Earning-Maintenance	4,038,721.76	3,718,269.00
29010-00-51-00	Prior Year Retained Earning-Dietary	18,049,244.85	16,569,740.00
29010-00-52-00	Prior Year Retained Earning-Laundry	17,735.34	17,735.00
29010-00-53-00	Prior Year Retained Earning-Housekeeping	5,678,693.06	5,325,284.00
29010-00-60-00	Prior Year Retained Earning-Nursing	171,203.88	144,479.00
29010-00-66-00	Prior Year Retained Earning-Aides	182.50	183.00
29010-00-81-00	Prior Year Retained Earning-Social Services	203.74	204.00
29010-00-82-00	Prior Year Retained Earning-Recreation	77,477.73	65,178.00
29010-00-90-00	Prior Year Retained Earning-Property Expenses	6,132,860.54	5,648,946.00
29010-10-00-00	Prior Year Retained Earning-SNF-NON-SPECIFIC	7,791,157.42	7,185,600.00
29010-10-00-20	Prior Year Retained Earning-SNF-Private	(42,791,521.22)	(39,535,966.00)
29010-10-00-25	Prior Year Retained Earning-SNF-Medicaid	(31,981,514.13)	(29,041,377.00)
29010-10-00-26	Prior Year Retained Earning-SNF-Medicare - Part A	(21,694,143.41)	(20,241,052.00)
29010-10-00-27	Prior Year Retained Earning-SNF-Medicare - Part B	(1,314,018.98)	(1,195,597.00)
29010-10-00-28	Prior Year Retained Earning-SNF-Tufts-SCO	(2,521.92)	0.00
29010-10-00-29	Prior Year Retained Earning-SNF-Fallon-SCO	(17,409,279.34)	(15,866,056.00)
29010-10-00-30	Prior Year Retained Earning-SNF-Fallon - Part A	(1,206,299.13)	(1,111,110.00)
29010-10-00-31	Prior Year Retained Earning-SNF-Fallon - Part B	(918,907.60)	(843,088.00)
29010-10-00-32	Prior Year Retained Earning-SNF-Evercare - Part A	(1,146,351.61)	(1,146,352.00)
29010-10-00-33	Prior Year Retained Earning-SNF-Evercare- Part B	(966,283.83)	(966,284.00)
29010-10-00-34	Prior Year Retained Earning-SNF-Evercare - SCO	(18,300,604.09)	(18,300,604.00)
29010-10-00-35	Prior Year Retained Earning-SNF-Harvard/Pilgrim - Part	(49,032.88)	(49,033.00)
29010-10-00-37	Prior Year Retained Earning-SNF-Commercial Ins.	(2,959,526.68)	(2,496,698.00)
29010-10-00-38	Prior Year Retained Earning-SNF-Othr Ins - Part A	1,797.04	1,797.00
29010-10-00-39	Prior Year Retained Earning-SNF-Othr Ins - Part B	(309,997.62)	(254,125.00)
29010-10-40-00	Prior Year Retained Earning-SNF-Admin & General	3,703,664.85	3,502,121.00
29010-10-40-25	Prior Year Retained Earning-SNF-Admin & General Mec	3,944.91	3,336.00
29010-10-44-00	Prior Year Retained Earning-SNF-Reception	(11,225.17)	(11,225.00)
29010-10-47-00	Prior Year Retained Earning-SNF-Business Office	17,008.76	17,009.00
29010-10-48-00	Prior Year Retained Earning-SNF-Marketing	401,441.18	361,121.00
29010-10-50-00	Prior Year Retained Earning-SNF-Maintenance	430,035.78	379,287.00
29010-10-51-00	Prior Year Retained Earning-SNF-Dietary	781,962.42	751,023.00
29010-10-52-00	Prior Year Retained Earning-SNF-Laundry	8,078.50	7,985.00
29010-10-53-00	Prior Year Retained Earning-SNF-Housekeeping	350,811.33	186,048.00
29010-10-54-00	Prior Year Retained Earning-SNF-Health Services	387.24	387.00
29010-10-60-00	Prior Year Retained Earning-SNF-Nursing	3,944,310.46	3,691,366.00
29010-10-61-00	Prior Year Retained Earning-SNF-DON	1,530,745.57	1,374,231.00
29010-10-62-00	Prior Year Retained Earning-SNF-Nursing Admin	5,273,838.08	4,637,192.00

29010-10-63-00	Prior Year Retained Earning-SNF-Nursing Admin Aide	673,949.11	663,173.00
29010-10-64-00	Prior Year Retained Earning-SNF-RN	15,541,307.22	14,462,349.00
29010-10-65-00	Prior Year Retained Earning-SNF-LPN	2,288,651.41	1,872,077.00
29010-10-66-00	Prior Year Retained Earning-SNF-Aides	22,910,732.22	21,104,447.00
29010-10-68-00	Prior Year Retained Earning-SNF-Inservice	280,218.13	280,218.00
29010-10-71-00	Prior Year Retained Earning-SNF-OT-Non Specific	1,707,435.10	1,707,278.00
29010-10-71-20	Prior Year Retained Earning-SNF-OT-Private	529.25	529.00
29010-10-71-25	Prior Year Retained Earning-SNF-OT-Medicaid	3,137.67	2,645.00
29010-10-71-26	Prior Year Retained Earning-SNF-OT-Med - Part A	802,269.35	725,969.00
29010-10-71-27	Prior Year Retained Earning-SNF-OT-Med - Part B	366,536.11	319,586.00
29010-10-71-30	Prior Year Retained Earning-SNF-OT-Fallon Part A	36,685.52	25,678.00
29010-10-71-31	Prior Year Retained Earning-SNF-OT-Fallon Part B	141,009.15	115,202.00
29010-10-71-32	Prior Year Retained Earning-SNF-OT-Evercare Part A	21,482.23	21,482.00
29010-10-71-33	Prior Year Retained Earning-SNF-OT-Evercare Part B	120,824.54	120,825.00
29010-10-71-36	Prior Year Retained Earning-SNF-OT-Pilgrim Part B	140.40	140.00
29010-10-71-37	Prior Year Retained Earning-SNF-OT-Commercial Insur	766.50	767.00
29010-10-71-38	Prior Year Retained Earning-SNF-OT-Other Insur A	138,029.57	105,824.00
29010-10-71-39	Prior Year Retained Earning-SNF OT-Other Part B	64,867.04	47,223.00
29010-10-72-00	Prior Year Retained Earning-SNF-ST-Non Specific	369,755.34	369,755.00
29010-10-72-20	Prior Year Retained Earning-SNF-ST-Private	1,127.84	675.00
29010-10-72-25	Prior Year Retained Earning-SNF-ST-Medicaid	2,065.71	1,629.00
29010-10-72-26	Prior Year Retained Earning-SNF-ST-Med - Part A	189,712.08	160,482.00
29010-10-72-27	Prior Year Retained Earning-SNF-ST-Med - Part B	127,164.82	110,902.00
29010-10-72-30	Prior Year Retained Earning-SNF-ST-Fallon Part A	5,922.93	5,153.00
29010-10-72-31	Prior Year Retained Earning-SNF-ST-Fallon Part B	62,369.24	55,002.00
29010-10-72-32	Prior Year Retained Earning-SNF-ST-Evercare Part A	7,404.64	7,405.00
29010-10-72-33	Prior Year Retained Earning-SNF-ST-Evercare Part B	62,074.48	62,074.00
29010-10-72-37	Prior Year Retained Earning-SNF-ST-Commercial Insur	438.00	438.00
29010-10-72-38	Prior Year Retained Earning-SNF-ST-Other Insur Part A	43,652.70	35,216.00
29010-10-72-39	Prior Year Retained Earning-SNF-ST-Other Insur Part B	40,176.01	30,290.00
29010-10-73-00	Prior Year Retained Earning-SNF-PT-Non Specific	1,275,759.28	1,275,161.00
29010-10-73-20	Prior Year Retained Earning-SNF-PT-Private	3,645.23	3,199.00
29010-10-73-25	Prior Year Retained Earning-SNF-PT-Medicaid	2,912.23	1,179.00
29010-10-73-26	Prior Year Retained Earning-SNF-PT-Med - Part A	800,846.09	718,320.00
29010-10-73-27	Prior Year Retained Earning-SNF-PT-Med - Part B	308,571.25	270,084.00
29010-10-73-30	Prior Year Retained Earning-SNF-PT-Fallon A	36,735.81	25,290.00
29010-10-73-31	Prior Year Retained Earning-SNF-PT-Fallon B	98,316.32	77,040.00
29010-10-73-32	Prior Year Retained Earning-SNF-PT-Evercare - Part A	17,770.69	17,771.00
29010-10-73-33	Prior Year Retained Earning-SNF-PT-Evercare - Part B	92,399.14	92,399.00
29010-10-73-36	Prior Year Retained Earning-SNF-PT-Pilgrim - Part B	483.27	146.00
29010-10-73-38	Prior Year Retained Earning-SNF-PT-Other Insur Part A	132,438.01	100,370.00
29010-10-73-39	Prior Year Retained Earning-SNF-PT-Other Part B	54,562.28	35,098.00
29010-10-74-00	Prior Year Retained Earning-SNF-Oth Ancillar-Non Spe	201,687.37	158,513.00
29010-10-74-26	Prior Year Retained Earning-SNF-Oth Ancillar-Med - Pa	1,702,810.36	1,618,084.00
29010-10-74-27	Prior Year Retained Earning-SNF-Oth Ancillar-Med - Pa	661.74	467.00
29010-10-74-30	Prior Year Retained Earning-SNF-Oth Ancillar-Fallon Pa	163,782.03	154,002.00
29010-10-74-32	Prior Year Retained Earning-SNF-Oth Ancill-Evercare -	103,013.96	101,718.00
29010-10-74-35	Prior Year Retained Earning-SNF-Oth Ancill-Pilgrim	202.64	203.00
29010-10-74-38	Prior Year Retained Earning-SNF-Oth Ancillar-Other Ins	340,114.01	306,281.00
29010-10-80-00	Prior Year Retained Earning-SNF-Admissions	1,268,916.39	1,222,920.00
29010-10-81-00	Prior Year Retained Earning-SNF-Social Services	1,184,122.40	1,077,492.00
29010-10-82-00	Prior Year Retained Earning-SNF-Recreation	4,525,761.53	4,182,613.00
29010-10-83-00	Prior Year Retained Earning-SNF-Resident Services	(105,572.78)	(105,573.00)
29010-10-89-00	Prior Year Retained Earning-SNF-Consultant	680,674.86	614,205.00
29010-10-90-00	Prior Year Retained Earning-SNF-Property Exp	10,543,841.19	9,760,977.00
29010-10-91-00	Prior Year Retained Earning-SNF-Covid	574,370.94	309,259.00
29010-11-00-00	Prior Year Retained Earning-Assist Living-Non Specific	(596,662.08)	(578,609.00)



29010-11-00-20	Prior Year Retained Earning-Assist Living-Private	(68,152,386.35)	(62,646,923.00)
29010-11-00-37	Prior Year Retained Earning-Assist Living-Comm insura	(295,440.00)	(199,458.00)
29010-11-40-00	Prior Year Retained Earning-Assist Living-Admin & Gen	2,383,974.63	2,338,824.00
29010-11-41-00	Prior Year Retained Earning-Assist Living-Exec. Dir / Ad	14,646.76	32,610.00
29010-11-44-00	Prior Year Retained Earning-Assist Living-Reception	60,295.93	60,296.00
29010-11-47-00	Prior Year Retained Earning-Assist Living-Business Offi	18,144.81	18,145.00
29010-11-48-00	Prior Year Retained Earning-Assist Living-Marketing	1,564,866.01	1,280,943.00
29010-11-50-00	Prior Year Retained Earning-Assist Living-Maintenance	576,869.25	574,359.00
29010-11-51-00	Prior Year Retained Earning-Assist Living-Dietary	1,753,615.89	1,753,616.00
29010-11-52-00	Prior Year Retained Earning-Assist Living-Laundry	5,860.44	5,860.00
29010-11-53-00	Prior Year Retained Earning-Assist Living-Housekeepin	417,696.02	417,696.00
29010-11-54-00	Prior Year Retained Earning-Assist Living-Health Servic	14,545,094.49	13,249,956.00
29010-11-68-00	Prior Year Retained Earning-Assist Living-In Service	759.30	759.00
29010-11-81-00	Prior Year Retained Earning-Assist Living-Social Service	63,378.96	63,379.00
29010-11-82-00	Prior Year Retained Earning-Assist Living-Recreation	598,594.67	586,682.00
29010-11-89-00	Prior Year Retained Earning-Assist Living-Consultant	2,447.59	0.00
29010-11-90-00	Prior Year Retained Earning-Assist Living-Property Exp	9,386,389.67	8,938,366.00
29010-11-91-00	Prior Year Retained Earning-Assit Living-Covid	8,651.18	5,353.00
<b>Subtotal : None</b>		<b>(5,188,787.22)</b>	<b>(4,475,268.00)</b>
<b>Total [S6L8B.4C1]</b>	<b>Owners Equity Balance-Retained Earnings</b>	<b>(5,188,787.22)</b>	<b>(4,475,268.00)</b>
<b>Group : [S2L1.1C1]</b>	<b>Private Pay</b>		
<b>Subgroup : None</b>			
30000-10-00-20	Room & Board SNF-SNF-Private	(2,575,039.76)	(3,253,621.00)
<b>Subtotal : None</b>		<b>(2,575,039.76)</b>	<b>(3,253,621.00)</b>
<b>Total [S2L1.1C1]</b>	<b>Private Pay</b>	<b>(2,575,039.76)</b>	<b>(3,253,621.00)</b>
<b>Group : [S2L1.4C1]</b>	<b>Medicare-Fee-For-Service</b>		
<b>Subgroup : None</b>			
30000-10-00-26	Room & Board SNF-SNF-Medicare - Part A	(1,790,592.19)	(1,453,091.00)
30000-10-91-00	Room & Board SNF-SNF-Covid	353,434.00	0.00
<b>Subtotal : None</b>		<b>(1,437,158.19)</b>	<b>(1,453,091.00)</b>
<b>Total [S2L1.4C1]</b>	<b>Medicare-Fee-For-Service</b>	<b>(1,437,158.19)</b>	<b>(1,453,091.00)</b>
<b>Group : [S2L1.5C1]</b>	<b>Medicare Managed Care (Part C)</b>		
<b>Subgroup : None</b>			
30000-10-00-30	Room & Board SNF-SNF-Fallon - Part A	(83,848.70)	(95,189.00)
30000-10-00-37	Room & Board SNF-SNF-Commercial Ins.	(333,059.93)	(462,829.00)
<b>Subtotal : None</b>		<b>(416,908.63)</b>	<b>(558,018.00)</b>
<b>Total [S2L1.5C1]</b>	<b>Medicare Managed Care (Part C)</b>	<b>(416,908.63)</b>	<b>(558,018.00)</b>
<b>Group : [S2L1.6C1]</b>	<b>MassHealth Fee-for-Service</b>		
<b>Subgroup : None</b>			
30000-10-00-25	Room & Board SNF-SNF-Medicaid	(3,900,461.49)	(2,940,137.00)
<b>Subtotal : None</b>		<b>(3,900,461.49)</b>	<b>(2,940,137.00)</b>
<b>Total [S2L1.6C1]</b>	<b>MassHealth Fee-for-Service</b>	<b>(3,900,461.49)</b>	<b>(2,940,137.00)</b>
<b>Group : [S2L1.7C1]</b>	<b>MassHealth Managed Care</b>		
<b>Subgroup : None</b>			
30000-10-00-34	Room & Board SNF SNF-Evercare - SCO	(41,280.00)	0.00
<b>Subtotal : None</b>		<b>(41,280.00)</b>	<b>0.00</b>
<b>Total [S2L1.7C1]</b>	<b>MassHealth Managed Care</b>	<b>(41,280.00)</b>	<b>0.00</b>
<b>Group : [S2L1.8C1]</b>	<b>Senior Care Options</b>		
<b>Subgroup : None</b>			
30000-10-00-28	Room & Board SNF-SNF-Tufts-SCO	(91,420.57)	(2,522.00)

30000-10-00-29	Room & Board SNF-SNF-Fallon-SCO	(1,755,507.19)	(1,543,223.00)
<b>Subtotal : None</b>		<b>(1,846,927.76)</b>	<b>(1,545,745.00)</b>
<b>Total [S2L1.8C1]</b>	<b>Senior Care Options</b>	<b>(1,846,927.76)</b>	<b>(1,545,745.00)</b>

**Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service**

**Subgroup : None**

31000-10-00-26	Pharmacy Income-SNF-Medicare - Part A	(200,624.42)	(171,011.00)
31090-10-00-26	Pharmacy Contract Adj-SNF-Medicare - Part A	200,624.42	171,011.00
32000-10-00-26	IV Revenue-SNF-Medicare - Part A	(12,135.90)	(15,978.00)
32090-10-00-26	IV Contract Adjustments-SNF-Medicare - Part A	12,135.90	15,978.00
33600-10-00-26	Oxygen Therapy-SNF-Medicare - Part A	102.00	(2,354.00)
33690-10-00-26	Oxygen Therapy - Contra-SNF-Medicare - Part A	0.00	2,354.00
34000-10-00-26	Lab Revenue-SNF-Medicare - Part A	(66,660.66)	(66,332.00)
34000-10-00-30	Lab Revenue-SNF-Fallon - Part A	(4,973.91)	(3,590.00)
34090-10-00-26	Lab Revenue - Contract Adj-SNF-Medicare - Part A	66,660.66	66,332.00
34500-10-00-26	Routine Med Equip.-SNF-Medicare - Part A	(2,161.46)	(1,213.00)
34590-10-00-26	Routine Medical Contra-SNF-Medicare - Part A	2,161.46	1,213.00
34600-10-00-26	Ambulance-SNF-Medicare - Part A	(56,371.04)	(24,398.00)
34600-10-00-38	Ambulance-SNF-Othr Ins - Part A	(5,636.12)	(12,262.00)
34690-10-00-26	Ambulance - Contractual adj-SNF-Medicare - Part A	56,371.04	24,398.00
34700-10-00-26	Misc Other Ancillaries-SNF-Medicare - Part A	(33,630.96)	(15,053.00)
34700-10-00-27	Misc Other Ancillaries-SNF-Medicare - Part B	(1,075.61)	0.00
34790-10-00-26	Misc. Ancil. Contractual-SNF-Medicare - Part A	33,630.96	15,053.00
34790-10-00-38	Misc. Ancil. Contractual-SNF-Othr Ins - Part A	8,612.18	8,345.00
35000-10-00-20	PT Revenue-SNF-Private	(1,517.02)	(1,308.00)
35000-10-00-26	PT Revenue-SNF-Medicare - Part A	(398,800.00)	(369,520.00)
35000-10-00-27	PT Revenue-SNF-Medicare - Part B	(125,566.19)	(114,059.00)
35090-10-00-26	PT Rev-Contra Adj-SNF-Medicare - Part A	398,800.00	369,520.00
35090-10-00-27	PT Rev-Contra Adj-SNF-Medicare - Part B	80,544.19	69,771.00
36000-10-00-26	OT Revenue-SNF-Medicare - Part A	(389,120.00)	(368,720.00)
36000-10-00-27	OT Revenue-SNF-Medicare - Part B	(113,029.58)	(134,720.00)
36090-10-00-26	OT Revenue - Contra Adj-SNF-Medicare - Part A	389,120.00	368,720.00
36090-10-00-27	OT Revenue - Contra Adj-SNF-Medicare - Part B	70,589.45	83,274.00
37000-10-00-20	ST Revenue-SNF-Private	0.00	(626.00)
37000-10-00-26	ST Revenue-SNF-Medicare - Part A	(77,420.00)	(94,000.00)
37090-10-00-26	ST Revenue - Contract Adj-SNF-Medicare - Part A	77,420.00	94,000.00
37090-10-00-27	ST Revenue - Contract Adj-SNF-Medicare - Part B	12,950.22	21,972.00
<b>Subtotal : None</b>		<b>(79,000.39)</b>	<b>(83,203.00)</b>
<b>Total [S2L1.4C2]</b>	<b>Ancillary-Medicare Fee-for-Service</b>	<b>(79,000.39)</b>	<b>(83,203.00)</b>

**Group : [S2L1.5C2] Ancillary-Medicare Managed Care (Part C)**

**Subgroup : None**

31000-10-00-30	Pharmacy Income-SNF-Fallon - Part A	(22,319.25)	(10,022.00)
31000-10-00-38	Pharmacy Income-SNF-Othr Ins - Part A	(55,295.52)	(74,273.00)
31090-10-00-30	Pharmacy Contract Adj-SNF-Fallon - Part A	22,319.25	10,022.00
31090-10-00-38	Pharmacy Contract Adj-SNF-Othr Ins - Part A	55,295.52	74,273.00
32000-10-00-30	IV Revenue-SNF-Fallon - Part A	(385.00)	(3,080.00)
32000-10-00-38	IV Revenue-SNF-Othr Ins - Part A	0.00	(1,925.00)
32090-10-00-30	IV Contract Adjustments-SNF-Fallon - Part A	385.00	3,080.00
32090-10-00-38	IV Contract Adjustments-SNF-Othr Ins - Part A	0.00	1,925.00
33000-10-00-30	Medical Supplies-SNF-Fallon - Part A	0.00	(8,689.00)
33090-10-00-30	Med Supplies-Contract Adj-SNF-Fallon - Part A	0.00	8,689.00
34000-10-00-38	Lab Revenue-SNF-Othr Ins - Part A	(18,811.23)	(36,820.00)
34090-10-00-30	Lab Revenue - Contract Adj-SNF-Fallon - Part A	4,973.91	3,590.00
34090-10-00-38	Lab Revenue - Contract Adj-SNF-Othr Ins - Part A	18,811.23	36,820.00
34690-10-00-38	Ambulance - Contractual adj-SNF-Othr Ins - Part A	5,636.12	12,262.00
34700-10-00-38	Misc Other Ancillaries-SNF-Othr Ins - Part A	(8,612.18)	(8,345.00)

35000-10-00-30	PT Revenue-SNF-Fallon - Part A	(32,480.00)	(39,280.00)
35000-10-00-31	PT Revenue-SNF-Fallon - Part B	(82,323.34)	(63,760.00)
35000-10-00-38	PT Revenue-SNF-Othr Ins - Part A	(122,480.00)	(159,360.00)
35000-10-00-39	PT Revenue-SNF-Othr Ins - Part B	(49,476.45)	(27,482.00)
35090-10-00-30	PT Rev-Contr Adj-SNF-Fallon - Part A	32,480.00	39,280.00
35090-10-00-31	PT Rev-Contr Adj-SNF-Fallon - Part B	45,742.68	34,089.00
35090-10-00-38	PT Rev-Contr Adj-SNF-Othr Ins - Part A	122,480.00	159,360.00
35090-10-00-39	PT Rev-Contr Adj-SNF-Othr Ins - Part B	24,934.74	6,808.00
36000-10-00-30	OT Revenue-SNF-Fallon - Part A	(28,880.00)	(41,120.00)
36000-10-00-31	OT Revenue-SNF-Fallon - Part B	(66,118.21)	(78,240.00)
36000-10-00-38	OT Revenue-SNF-Othr Ins - Part A	(115,680.00)	(173,200.00)
36000-10-00-39	OT Revenue-SNF-Othr Ins - Part B	(24,022.55)	(22,788.00)
36090-10-00-30	OT Revenue - Contr Adj-SNF-Fallon - Part A	28,880.00	41,120.00
36090-10-00-31	OT Revenue - Contr Adj-SNF-Fallon - Part B	35,859.00	42,331.00
36090-10-00-38	OT Revenue - Contr Adj-SNF-Othr Ins - Part A	115,680.00	173,200.00
36090-10-00-39	OT Revenue - Contr Adj-SNF-Othr Ins - Part B	1,969.80	2,230.00
37000-10-00-27	ST Revenue-SNF-Medicare - Part B	(26,853.33)	(44,660.00)
37000-10-00-30	ST Revenue-SNF-Fallon - Part A	(5,440.00)	(2,440.00)
37000-10-00-31	ST Revenue-SNF-Fallon - Part B	(17,320.00)	(20,060.00)
37000-10-00-38	ST Revenue-SNF-Othr Ins - Part A	(37,060.00)	(51,520.00)
37000-10-00-39	ST Revenue-SNF-Othr Ins - Part B	(32,091.88)	(27,283.00)
37090-10-00-30	ST Revenue - Contract Adj-SNF-Fallon - Part A	5,440.00	2,440.00
37090-10-00-31	ST Revenue - Contract Adj-SNF-Fallon - Part B	8,183.38	9,820.00
37090-10-00-38	ST Revenue - Contract Adj-SNF-Othr Ins - Part A	37,060.00	51,520.00
37090-10-00-39	ST Revenue - Contract Adj-SNF-Othr Ins - Part B	15,348.94	12,642.00
<b>Subtotal : None</b>		<b>(164,169.37)</b>	<b>(168,846.00)</b>
<b>Total [S2L1.5C2]</b>	<b>Ancillary-Medicare Managed Care (Part C)</b>	<b>(164,169.37)</b>	<b>(168,846.00)</b>

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

**Subgroup : None**

30000-10-11-25	State Grant Relief Revenue	(932,933.00)	0.00
30000-10-11-26	Federal Grant Relief Revenue	(118,411.28)	0.00
<b>Subtotal : None</b>		<b>(1,051,344.28)</b>	<b>0.00</b>
<b>Total [S2L3.2C1]</b>	<b>Endowment &amp; Other Non Recoverable Revenue</b>	<b>(1,051,344.28)</b>	<b>0.00</b>

**Group : [S2L3.7C1] Interest Income**

**Subgroup : None**

39300-10-00-00	Interest Income-SNF-NON-SPECIFIC	(7.72)	0.00
<b>Subtotal : None</b>		<b>(7.72)</b>	<b>0.00</b>
<b>Total [S2L3.7C1]</b>	<b>Interest Income</b>	<b>(7.72)</b>	<b>0.00</b>

**Group : [S2L3.9C1] Administrative & General Recoverable Income**

**Subgroup : None**

39350-10-00-00	Income - Misc. & Other-SNF-NON-SPECIFIC	(15,796.06)	(5,140.00)
39360-10-00-00	Income - Interest Residents-SNF-NON-SPECIFIC	(6,943.65)	(5,294.00)
39381-00-00-00	Income - Exchange/Refund-Non-Specific	0.00	(86.00)
40010-10-41-00	Salary Accrual-SNF-Exec. Dir / Administrator	(4,464.00)	0.00
<b>Subtotal : None</b>		<b>(27,203.71)</b>	<b>(10,520.00)</b>
<b>Total [S2L3.9C1]</b>	<b>Administrative &amp; General Recoverable Income</b>	<b>(27,203.71)</b>	<b>(10,520.00)</b>

**Group : [SOBREL2.3C] Assisted Living Revenue**

**Subgroup : None**

30010-11-00-20	R&B - ALF-Assist Living-Private	(5,594,055.45)	(5,056,565.00)
30010-11-00-37	R&B - ALF-Assist Living-Comm insurance	(82,817.00)	(95,982.00)
30011-11-00-20	R&B - ALF Respite-Assist Living-Private	(38,950.00)	(110,750.00)
30012-11-00-20	R&B -ALF Mkt Rate Adj-Assist Living-Private	(36,914.90)	29,518.00
30014-11-00-00	Assessment Fee -ALF-Assist Living-Non Specific	(114,500.00)	(12,500.00)

30015-11-00-20	ALF 2nd Person Fee-Assist Living-Private	(56,780.64)	(41,720.00)
39300-11-00-00	Interest Income-Assist Living-Non Specific	1,258.87	(4,250.00)
39320-11-00-00	Income - Health Services-Assist Living-Non Specific	49,739.63	0.00
39320-11-00-20	Income - Health Services-Assist Living-Private	(264,123.16)	(325,946.00)
39350-11-00-00	Income - Misc. & Other-Assist Living-Non Specific	11,153.23	3,213.00
39379-11-00-00	Income - Laundry-Assist Living-Non Specific	0.00	(2,000.00)
39380-11-00-00	Income - Salon-Assist Living-Non Specific	(4,472.10)	(2,516.00)
<b>Subtotal : None</b>		<b>(6,130,461.52)</b>	<b>(5,619,498.00)</b>
<b>Total [SOBREL2.3C1] Assisted Living Revenue</b>		<b>(6,130,461.52)</b>	<b>(5,619,498.00)</b>

**Group : [S3L1.1C1] Director of Nurses Salary**

**Subgroup : None**

40000-10-61-00	Salaries-SNF-DON	112,542.45	103,594.00
40004-10-61-00	Vacation/Personal-SNF-DON	14,382.40	52,400.00
40010-10-61-00	Salary Accrual-SNF-DON	329.67	521.00
<b>Subtotal : None</b>		<b>127,254.52</b>	<b>156,515.00</b>
<b>Total [S3L1.1C1] Director of Nurses Salary</b>		<b>127,254.52</b>	<b>156,515.00</b>

**Group : [S3L1.7C1] Registered Nurses Salaries**

**Subgroup : None**

40000-10-62-00	Salaries-SNF-Nursing Admin	544,936.37	52,685.00
40000-10-64-00	Salaries-SNF-RN	923,434.43	670,267.00
40004-10-62-00	Vacation/Personal-SNF-Nursing Admin	22,551.44	47,423.00
40004-10-64-00	Vacation/Personal-SNF-RN	74,219.39	26,884.00
40010-10-62-00	Salary Accrual-SNF-Nursing Admin	1,464.83	2,289.00
40010-10-64-00	Salary Accrual-SNF-RN	16,757.17	6,395.00
40012-10-64-00	Salary Allocation-SNF-RN	8,288.00	0.00
40014-10-62-00	Training Salary-SNF-Nursing Admin	1,755.00	2,801.00
40014-10-64-00	Training Salary-SNF-RN	10,104.06	41,296.00
<b>Subtotal : None</b>		<b>1,603,510.69</b>	<b>850,040.00</b>
<b>Total [S3L1.7C1] Registered Nurses Salaries</b>		<b>1,603,510.69</b>	<b>850,040.00</b>

**Group : [S3L1.10C1] Registered Nurses Purchased Service Per Diem**

**Subgroup : None**

60100-10-64-00	Purchased Services-SNF-RN	278,365.18	334,017.00
<b>Subtotal : None</b>		<b>278,365.18</b>	<b>334,017.00</b>
<b>Total [S3L1.10C1] Registered Nurses Purchased Service Per Diem</b>		<b>278,365.18</b>	<b>334,017.00</b>

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

**Subgroup : None**

40000-10-65-00	Salaries-SNF-LPN	0.00	471,970.00
40014-10-65-00	Training Salary-SNF-LPN	0.00	2,878.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>474,848.00</b>
<b>Total [S3L1.12C1] Licensed Practical Nurses Salary</b>		<b>0.00</b>	<b>474,848.00</b>

**Group : [S3L1.15C1] Licensed Practical Nurses Purchased Service Per Diem**

**Subgroup : None**

60100-10-65-00	Purchased Services-SNF-LPN	511,839.83	393,833.00
<b>Subtotal : None</b>		<b>511,839.83</b>	<b>393,833.00</b>
<b>Total [S3L1.15C1] Licensed Practical Nurses Purchased Service Per Diem</b>		<b>511,839.83</b>	<b>393,833.00</b>

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

**Subgroup : None**

40000-10-63-00	Salaries-SNF-Nursing Admin Aide	47,074.20	9,569.00
40000-10-66-00	Salaries-SNF-Aides	874,963.84	877,480.00
40004-10-63-00	Vacation/Personal-SNF-Nursing Admin Aide	1,269.60	544.00

40004-10-66-00	Vacation/Personal-SNF-Aides	23,545.59	57,142.00
40010-10-63-00	Salary Accrual-SNF-Nursing Admin Aide	725.93	664.00
40010-10-66-00	Salary Accrual-SNF-Aides	8,111.52	3,182.00
40014-10-63-00	Training Salary-SNF-Nursing Admin Aide	1,032.00	0.00
40014-10-66-00	Training Salary-SNF-Aides	6,228.78	19,150.00
<b>Subtotal : None</b>		<b>962,951.46</b>	<b>967,731.00</b>
<b>Total [S3L1.17C1]</b>	<b>Certified Nurses Aides Salaries</b>	<b>962,951.46</b>	<b>967,731.00</b>

**Group : [S3L1.20C1] Certified Nurses Aides Purchased Service Per Diem**

<b>Subgroup : None</b>			
60100-10-66-00	Purchased Services-SNF-Aides	1,290,596.86	848,829.00
<b>Subtotal : None</b>		<b>1,290,596.86</b>	<b>848,829.00</b>
<b>Total [S3L1.20C1]</b>	<b>Certified Nurses Aides Purchased Service Per Diem</b>	<b>1,290,596.86</b>	<b>848,829.00</b>

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

<b>Subgroup : None</b>			
45050-10-60-00	Education-SNF-Nursing	3,529.05	19,296.00
45050-10-66-00	Education-SNF-Aides	97.36	320.00
<b>Subtotal : None</b>		<b>3,626.41</b>	<b>19,616.00</b>
<b>Total [S3L1.23C1]</b>	<b>Nursing Education &amp; Training</b>	<b>3,626.41</b>	<b>19,616.00</b>

**Group : [S3L2.7C1] Clerical Staff Salaries**

<b>Subgroup : None</b>			
40000-10-44-00	Salaries	39,825.63	42,650.00
40000-10-45-00	Salaries	0.00	23,718.00
40004-10-44-00	Vacation/Personal	1,422.61	2,765.00
40004-10-45-00	Vacation/Personal - Personnel	(324.73)	1,136.00
40010-10-44-00	Salary Accrual	(256.85)	172.00
40010-10-45-00	Salary Accrual-Personal	0.00	(293.00)
40012-10-40-00	Salary Allocation-SNF-Admin & General	634.00	0.00
40014-10-44-00	Training Salary	216.07	554.00
<b>Subtotal : None</b>		<b>41,516.73</b>	<b>70,702.00</b>
<b>Total [S3L2.7C1]</b>	<b>Clerical Staff Salaries</b>	<b>41,516.73</b>	<b>70,702.00</b>

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

<b>Subgroup : None</b>			
50000-10-40-00	Data Processing-SNF-Admin & General	117,078.44	91,916.00
50000-10-73-00	Data Processing-SNF-PT-Non Specific	0.00	360.00
50002-10-40-00	Data - Payroll Processing - Admin & General - SNF	16,478.87	10,711.00
50003-10-40-00	Data - Software-SNF-Admin & General	711.27	230.00
<b>Subtotal : None</b>		<b>134,268.58</b>	<b>103,217.00</b>
<b>Total [S3L2.11C1]</b>	<b>Electronic Data Processing, Payroll &amp; Bookkeeping :</b>	<b>134,268.58</b>	<b>103,217.00</b>

**Group : [S3L2.12C1] Office Supplies**

<b>Subgroup : None</b>			
50001-10-40-00	Data - Hosting and Support - Admin & General - SNF	2,311.12	1,190.00
50005-10-40-00	Office Supp/Postage-SNF-Admin & General	24,209.52	21,276.00
50200-10-40-00	Bank Service Charge-SNF-Admin & General	17,454.92	8,466.00
<b>Subtotal : None</b>		<b>43,975.56</b>	<b>30,932.00</b>
<b>Total [S3L2.12C1]</b>	<b>Office Supplies</b>	<b>43,975.56</b>	<b>30,932.00</b>

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

<b>Subgroup : None</b>			
61070-10-40-00	Telephone Expense-SNF-Admin & General	52,365.29	35,629.00
61080-10-90-00	Utilities Data, Cable Internet-SNF-Property Exp	25,035.88	34,597.00
<b>Subtotal : None</b>		<b>77,401.17</b>	<b>70,226.00</b>

<b>Total [S3L2.13C1]</b>	<b>Telecommunications (e.g. Internet &amp; Phone)</b>	<b>77,401.17</b>	<b>70,226.00</b>
<b>Group : [S3L2.15C1]</b>	<b>Travel, Conventions &amp; Meetings</b>		
<b>Subgroup : None</b>			
50020-10-40-00	Travel Expense-SNF-Admin & General	3,140.81	383.00
50025-10-40-00	Conventions & Seminars-SNF-Admin & General	867.35	1,345.00
50025-10-60-00	Conventions & Seminars (SNF-Nursing)	0.00	150.00
<b>Subtotal : None</b>		<b>4,008.16</b>	<b>1,878.00</b>
<b>Total [S3L2.15C1]</b>	<b>Travel, Conventions &amp; Meetings</b>	<b>4,008.16</b>	<b>1,878.00</b>
<b>Group : [S3L2.16C1]</b>	<b>Advertising: Help Wanted</b>		
<b>Subgroup : None</b>			
50265-10-40-00	Advertising Help Wanted-SNF-Admin & General	12,353.97	5,785.00
<b>Subtotal : None</b>		<b>12,353.97</b>	<b>5,785.00</b>
<b>Total [S3L2.16C1]</b>	<b>Advertising: Help Wanted</b>	<b>12,353.97</b>	<b>5,785.00</b>
<b>Group : [S3L2.17C1]</b>	<b>Licenses &amp; Dues: Patient Care Related Portion</b>		
<b>Subgroup : None</b>			
50230-10-40-00	License & Dues-SNF-Admin & General	11,016.34	16,198.00
<b>Subtotal : None</b>		<b>11,016.34</b>	<b>16,198.00</b>
<b>Total [S3L2.17C1]</b>	<b>Licenses &amp; Dues: Patient Care Related Portion</b>	<b>11,016.34</b>	<b>16,198.00</b>
<b>Group : [S3L2.18C1]</b>	<b>Continuing Professional Education / Training &amp; Development</b>		
<b>Subgroup : [S3L2.18C1A]</b>	<b>Administration Education / Training</b>		
45050-10-40-00	Education-SNF-Admin & General	891.15	2,429.00
<b>Subtotal [S3L2.18C1A]</b>	<b>Administration Education / Training</b>	<b>891.15</b>	<b>2,429.00</b>
<b>Total [S3L2.18C1]</b>	<b>Continuing Professional Education / Training &amp; Development</b>	<b>891.15</b>	<b>2,429.00</b>
<b>Group : [S3L2.19C1]</b>	<b>Accounting Services (not related to Appeals)</b>		
<b>Subgroup : None</b>			
50110-10-40-00	Acctg & Audit-SNF-Admin & General	39,593.79	44,216.00
<b>Subtotal : None</b>		<b>39,593.79</b>	<b>44,216.00</b>
<b>Total [S3L2.19C1]</b>	<b>Accounting Services (not related to Appeals)</b>	<b>39,593.79</b>	<b>44,216.00</b>
<b>Group : [S3L2.20C1]</b>	<b>Insurance: Malpractice &amp; General Liability</b>		
<b>Subgroup : None</b>			
50615-10-40-00	Insurance-General	129,458.68	85,902.00
<b>Subtotal : None</b>		<b>129,458.68</b>	<b>85,902.00</b>
<b>Total [S3L2.20C1]</b>	<b>Insurance: Malpractice &amp; General Liability</b>	<b>129,458.68</b>	<b>85,902.00</b>
<b>Group : [S3L2.22C1]</b>	<b>Other A &amp; G Expenses</b>		
<b>Subgroup : None</b>			
50130-10-40-00	Other Profess Serv-SNF-Admin & General	20,711.43	23,026.00
50240-10-40-00	Donations-SNF-Admin & General	0.00	4,129.00
50250-10-40-00	Admin Exp - Miscellaneous-Admin & General SNF	198.16	0.00
50300-10-40-00	Admin - Sales Tax	23.69	75.00
<b>Subtotal : None</b>		<b>20,933.28</b>	<b>27,230.00</b>
<b>Total [S3L2.22C1]</b>	<b>Other A &amp; G Expenses</b>	<b>20,933.28</b>	<b>27,230.00</b>
<b>Group : [S3L2B.1C1]</b>	<b>Advertising Marketing</b>		
<b>Subgroup : None</b>			
45040-10-48-00	Benefits - Recruitment Exp SNF	271.88	354.00
50000-10-48-00	Data Processing-SNF-Marketing	5,307.16	953.00
64000-10-48-00	Advertising-SNF-Marketing	7,947.85	5,231.00
64005-10-48-00	Collateral-SNF-Marketing	447.33	429.00

64010-10-48-00	Direct Mail-SNF-Marketing	2,186.20	3,202.00
64015-10-48-00	Directory Advertising-SNF-Marketing	2,969.70	217.00
64020-10-48-00	Special Events/Publicity-SNF-Marketing	1,953.42	6,513.00
64025-10-48-00	Digital Marketing-SNF-Marketing	56,423.69	32,137.00
<b>Subtotal : None</b>		<b>77,507.23</b>	<b>49,036.00</b>
<b>Total [S3L2B.1C1] Advertising Marketing</b>		<b>77,507.23</b>	<b>49,036.00</b>

**Group : [S3L2B.6C1] Legal: Other**

<b>Subgroup : None</b>			
50120-10-40-00	Legal-SNF-Admin & General	16,988.73	12,775.00
<b>Subtotal : None</b>		<b>16,988.73</b>	<b>12,775.00</b>
<b>Total [S3L2B.6C1] Legal: Other</b>		<b>16,988.73</b>	<b>12,775.00</b>

**Group : [S3L2B.8C1] Management Company Fees**

<b>Subgroup : None</b>			
50700-10-40-00	Management Fees - CCM SNF-Admin & General	429,355.15	387,473.00
<b>Subtotal : None</b>		<b>429,355.15</b>	<b>387,473.00</b>
<b>Total [S3L2B.8C1] Management Company Fees</b>		<b>429,355.15</b>	<b>387,473.00</b>

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

<b>Subgroup : None</b>			
50210-10-40-00	Late Charges SNF-Admin & General	41.43	25.00
50220-10-40-00	Penalties-SNF-Admin & General	13,867.64	4,946.00
50420-10-00-00	Interest-Other-SNF-NON-SPECIFIC	659.26	0.00
50425-10-90-00	Interest - LOC	36.47	0.00
<b>Subtotal : None</b>		<b>14,604.80</b>	<b>4,971.00</b>
<b>Total [S3L2B.11C1] Fines, Late Fees, Penalties including Interest</b>		<b>14,604.80</b>	<b>4,971.00</b>

**Group : [S3L2B.14C1] Bad Debt Expenses**

<b>Subgroup : None</b>			
50270-10-40-00	Bad Accounts/Debts-SNF-Admin & General	232,051.60	75,529.00
50270-10-40-25	Bad Accounts/Debts-SNF-Admin & General Medicaid	334.80	608.00
<b>Subtotal : None</b>		<b>232,386.40</b>	<b>76,137.00</b>
<b>Total [S3L2B.14C1] Bad Debt Expenses</b>		<b>232,386.40</b>	<b>76,137.00</b>

**Group : [S3L2B.15C1] User Fee Assessment**

<b>Subgroup : None</b>			
30100-10-00-00	User Fee-SNF-NON-SPECIFIC	657,837.74	615,991.00
<b>Subtotal : None</b>		<b>657,837.74</b>	<b>615,991.00</b>
<b>Total [S3L2B.15C1] User Fee Assessment</b>		<b>657,837.74</b>	<b>615,991.00</b>

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

<b>Subgroup : None</b>			
40000-10-50-00	Salaries	50,783.28	54,770.00
40004-10-50-00	Vacation/Personal	5,397.28	8,128.00
40010-10-50-00	Salary Accrual	329.26	10.00
<b>Subtotal : None</b>		<b>56,509.82</b>	<b>62,908.00</b>
<b>Total [S3L3.5C1] Plant Operations: Salaires</b>		<b>56,509.82</b>	<b>62,908.00</b>

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

<b>Subgroup : None</b>			
60040-10-50-00	Contracted Services - Bldg-SNF-Maintenance	65,693.76	50,873.00
60050-10-50-00	Contracted Services - Grounds-SNF-Maintenance	16,000.00	11,050.00
60100-10-50-00	Purchased Services	0.00	356.00
60120-10-50-00	Purchased Services-Building-SNF-Maintenance	49,476.40	34,171.00
61020-10-50-00	Snow Removal-SNF-Maintenance	12,744.72	4,728.00

61030-10-50-00	Repairs-SNF-Maintenance	15,779.52	9,679.00
61040-10-50-00	Repairs/Equipment (Maintenance)	6,006.67	260.00
<b>Subtotal : None</b>		<b>165,701.07</b>	<b>111,117.00</b>
<b>Total [S3L3.8C1]</b>	<b>Plant Operations: Purchased Service</b>	<b>165,701.07</b>	<b>111,117.00</b>

<b>Group : [S3L3.9C1]</b>	<b>Plant Operations: Supplies &amp; Expenses</b>		
<b>Subgroup : None</b>			
60200-10-50-00	Supplies & Expenses-SNF-Maintenance	13,621.18	17,834.00
<b>Subtotal : None</b>		<b>13,621.18</b>	<b>17,834.00</b>
<b>Total [S3L3.9C1]</b>	<b>Plant Operations: Supplies &amp; Expenses</b>	<b>13,621.18</b>	<b>17,834.00</b>

<b>Group : [S3L3.10C1]</b>	<b>Plant Operatins: Utilities</b>		
<b>Subgroup : None</b>			
61090-10-90-00	Utilities-Electricity-SNF-Property Exp	148,796.42	79,648.00
61100-10-90-00	Utilities-Gas-SNF-Property Exp	84,415.24	31,874.00
61120-10-90-00	Water & Sewer	114,115.51	134,393.00
61130-10-90-00	Utilities-Other SNF-Property Exp	(110,804.00)	5.00
<b>Subtotal : None</b>		<b>236,523.17</b>	<b>245,920.00</b>
<b>Total [S3L3.10C1]</b>	<b>Plant Operatins: Utilities</b>	<b>236,523.17</b>	<b>245,920.00</b>

<b>Group : [S3L3.18C1]</b>	<b>Dietary: Salaries</b>		
<b>Subgroup : None</b>			
40000-10-51-00	Salaries-SNF-Dietary	472,049.42	425,196.00
40004-10-51-00	Vacation/Personal-SNF-Dietary	27,590.58	24,634.00
40010-10-51-00	Salary Accrual SNF-Dietary	1,654.56	2,649.00
40014-10-51-00	Training Salary-SNF-Dietary	3,021.59	1,015.00
<b>Subtotal : None</b>		<b>504,316.15</b>	<b>453,494.00</b>
<b>Total [S3L3.18C1]</b>	<b>Dietary: Salaries</b>	<b>504,316.15</b>	<b>453,494.00</b>

<b>Group : [S3L3.21C1]</b>	<b>Dietary: Food</b>		
<b>Subgroup : None</b>			
60300-10-51-00	Food-SNF-Dietary	280,856.82	265,541.00
<b>Subtotal : None</b>		<b>280,856.82</b>	<b>265,541.00</b>
<b>Total [S3L3.21C1]</b>	<b>Dietary: Food</b>	<b>280,856.82</b>	<b>265,541.00</b>

<b>Group : [S3L3.22C1]</b>	<b>Dietary: Purchased Service</b>		
<b>Subgroup : None</b>			
60000-10-51-00	Consulting Expense-SNF-Dietary	3,010.50	34,974.00
60100-10-51-00	Purchased Services-SNF-Dietary	13,111.80	997.00
<b>Subtotal : None</b>		<b>16,122.30</b>	<b>35,971.00</b>
<b>Total [S3L3.22C1]</b>	<b>Dietary: Purchased Service</b>	<b>16,122.30</b>	<b>35,971.00</b>

<b>Group : [S3L3.23C1]</b>	<b>Dietary: Supplies &amp; Expenses</b>		
<b>Subgroup : None</b>			
60200-10-51-00	Supplies & Expenses-SNF-Dietary	38,905.29	39,684.00
<b>Subtotal : None</b>		<b>38,905.29</b>	<b>39,684.00</b>
<b>Total [S3L3.23C1]</b>	<b>Dietary: Supplies &amp; Expenses</b>	<b>38,905.29</b>	<b>39,684.00</b>

<b>Group : [S3L3.27C1]</b>	<b>Housekeeping / Laundry: Purchased Service</b>		
<b>Subgroup : [S3L3.27C1A]</b>	<b>Housekeeping Purchased Service</b>		
60100-10-53-00	Purchased Services-SNF-Housekeeping	292,780.28	292,367.00
<b>Subtotal [S3L3.27C1A]</b>	<b>Housekeeping Purchased Service</b>	<b>292,780.28</b>	<b>292,367.00</b>
<b>Total [S3L3.27C1]</b>	<b>Housekeeping / Laundry: Purchased Service</b>	<b>292,780.28</b>	<b>292,367.00</b>

**Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense**



<b>Subgroup : [S3L3.28CHousekeeping Supplies &amp; Expenses</b>			
60200-10-53-00	Supplies & Expenses-SNF-Housekeeping	26,107.15	28,020.00
<b>Subtotal [S3L3.28C1AHousekeeping Supplies &amp; Expenses</b>		<b>26,107.15</b>	<b>28,020.00</b>
<b>Subgroup : [S3L3.28CLAundry Supplies &amp; Expense</b>			
60200-10-52-00	Supplies & Expenses-SNF-Laundry	1,250.77	94.00
<b>Subtotal [S3L3.28C1BLaundry Supplies &amp; Expense</b>		<b>1,250.77</b>	<b>94.00</b>
<b>Subgroup : None</b>			
<b>Subtotal : None</b>		<b>0.00</b>	<b>0.00</b>
<b>Total [S3L3.28C1]</b>	<b>Housekeeping / Laundry: Supplies &amp; Expense</b>	<b>27,357.92</b>	<b>28,114.00</b>
<b>Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries</b>			
<b>Subgroup : [S3L3.40CMMQ Salaries</b>			
6506.1	MMQ salary	0.00	62,553.00
<b>Subtotal [S3L3.40C1AMMQ Salaries</b>		<b>0.00</b>	<b>62,553.00</b>
<b>Total [S3L3.40C1]</b>	<b>Mgmt. Minute Questionnaire (MMQ) Evaluation Nurs</b>	<b>0.00</b>	<b>62,553.00</b>
<b>Group : [S3L3.48C1] Social Service Worker: Salaries</b>			
<b>Subgroup : None</b>			
40000-10-80-00	Salaries-SNF-Admissions	161,597.43	130,351.00
40000-10-81-00	Salaries-SNF-Social Services	88,443.68	83,725.00
40004-10-80-00	Vacation/Personal-SNF-Admissions	7,393.80	6,183.00
40004-10-81-00	Vacation/Personal-SNF-Social Services	6,566.98	3,644.00
40010-10-80-00	Salary Accrual-SNF-Admissions	2,030.69	(985.00)
40010-10-81-00	Salary Accrual-SNF-Social Services	349.14	583.00
40012-10-80-00	Salary Allocation-SNF-Admissions	0.00	(92,789.00)
40014-10-81-00	Training Salary-SNF-Social Services	510.00	0.00
<b>Subtotal : None</b>		<b>266,891.72</b>	<b>130,712.00</b>
<b>Total [S3L3.48C1]</b>	<b>Social Service Worker: Salaries</b>	<b>266,891.72</b>	<b>130,712.00</b>
<b>Group : [S3L3.51C1] Social Service Worker: Purchased Service</b>			
<b>Subgroup : None</b>			
60000-10-81-00	Consulting Expense-SNF-Social Services	26,322.50	16,879.00
<b>Subtotal : None</b>		<b>26,322.50</b>	<b>16,879.00</b>
<b>Total [S3L3.51C1]</b>	<b>Social Service Worker: Purchased Service</b>	<b>26,322.50</b>	<b>16,879.00</b>
<b>Group : [S3L3.62C1] Direct Restorative Therapy: Consultants</b>			
<b>Subgroup : None</b>			
60100-10-71-25	Purchased Services-SNF-OT-Medicaid	2,161.17	493.00
60100-10-71-26	Purchased Services-SNF-OT-Med - Part A	94,183.34	76,300.00
60100-10-71-27	Purchased Services-SNF-OT-Med - Part B	34,482.15	46,950.00
60100-10-71-30	Purchased Services-SNF-OT-Fallon Part A	5,989.34	11,008.00
60100-10-71-31	Purchased Services-SNF-OT-Fallon Part B	21,490.71	25,807.00
60100-10-71-38	Purchased Services-SNF-OT-Other Insur A	22,543.46	32,206.00
60100-10-71-39	Purchased Services-SNF OT-Other Part B	23,420.67	17,644.00
60100-10-72-20	Purchased Services	0.00	453.00
60100-10-72-25	Purchased Services-SNF-ST-Medicaid	2,195.33	437.00
60100-10-72-26	Purchased Services-SNF-ST-Med - Part A	36,527.29	29,230.00
60100-10-72-27	Purchased Services-SNF-ST-Med - Part B	9,457.96	16,263.00
60100-10-72-30	Purchased Services-SNF-ST-Fallon Part A	1,571.78	770.00
60100-10-72-31	Purchased Services-SNF-ST-Fallon Part B	6,210.72	7,368.00
60100-10-72-38	Purchased Services-SNF-ST-Other Insur Part A	9,884.95	8,437.00
60100-10-72-39	Purchased Services-SNF-ST-Other Insur Part B	13,269.23	9,886.00
60100-10-73-20	Purchased Services-SNF-PT-Private	1,190.09	447.00
60100-10-73-25	Purchased Services-SNF-PT-Medicaid	2,240.57	1,733.00

60100-10-73-26	Purchased Services-SNF-PT-Med - Part A	100,018.57	82,526.00
60100-10-73-27	Purchased Services-SNF-PT-Med - Part B	38,424.25	38,487.00
60100-10-73-30	Purchased Services-SNF-PT-Fallon A	6,711.04	11,446.00
60100-10-73-31	Purchased Services-SNF-PT-Fallon B	24,551.48	21,276.00
60100-10-73-36	Purchased Services-SNF-PT-Pilgrim - Part B	0.00	337.00
60100-10-73-38	Purchased Services-SNF-PT-Other Insur Part A	22,224.93	32,068.00
60100-10-73-39	Purchased Services-SNF-PT-Other Part B	25,820.13	19,465.00
<b>Subtotal : None</b>		<b>504,569.16</b>	<b>491,037.00</b>
<b>Total [S3L3.62C1]</b>	<b>Direct Restorative Therapy: Consultants</b>	<b>504,569.16</b>	<b>491,037.00</b>

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

<b>Subgroup : None</b>			
40000-10-82-00	Salaries-SNF-Recreation	301,426.12	309,237.00
40004-10-82-00	Vacation/Personal-SNF-Recreation	13,439.29	18,205.00
40010-10-82-00	Salary Accrual-SNF-Recreation	1,719.40	1,737.00
40014-10-82-00	Training Salary-SNF-Recreation	1,562.43	1,691.00
<b>Subtotal : None</b>		<b>318,147.24</b>	<b>330,870.00</b>
<b>Total [S3L3.64C1]</b>	<b>Recreational Therapy/Activities: Salaries</b>	<b>318,147.24</b>	<b>330,870.00</b>

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

<b>Subgroup : None</b>			
63020-10-82-00	Entertainment-SNF-Recreation	13,563.45	8,896.00
<b>Subtotal : None</b>		<b>13,563.45</b>	<b>8,896.00</b>
<b>Total [S3L3.67C1]</b>	<b>Recreational Therapy/Activities: Purchased Service</b>	<b>13,563.45</b>	<b>8,896.00</b>

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

<b>Subgroup : None</b>			
60200-10-80-00	Supplies & Expenses-SNF-Admissions	3,917.03	3,237.00
60200-10-81-00	Supplies & Expenses SNF-Social Services	0.00	929.00
60200-10-82-00	Supplies & Expenses-SNF-Recreation	1,833.49	9,732.00
<b>Subtotal : None</b>		<b>5,750.52</b>	<b>13,898.00</b>
<b>Total [S3L3.68C1]</b>	<b>Recreational Therapy/Activities: Supplies &amp; Expense</b>	<b>5,750.52</b>	<b>13,898.00</b>

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

<b>Subgroup : None</b>			
50620-10-40-00	Insurance-Motor Vehicle	3,487.70	2,780.00
63000-10-40-00	Motor Vehicle Expense-SNF-Admin & General	2,586.36	2,900.00
<b>Subtotal : None</b>		<b>6,074.06</b>	<b>5,680.00</b>
<b>Total [S3L3.78C1]</b>	<b>Travel: Motor Vehicle Expense</b>	<b>6,074.06</b>	<b>5,680.00</b>

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

<b>Subgroup : None</b>			
60030-10-89-00	Medical Director-SNF-Consultant	64,938.71	59,896.00
<b>Subtotal : None</b>		<b>64,938.71</b>	<b>59,896.00</b>
<b>Total [S3L3.82C1]</b>	<b>Physician Services: Medical Director</b>	<b>64,938.71</b>	<b>59,896.00</b>

**Group : [S3L3.87C1] Legend Drugs**

<b>Subgroup : None</b>			
71000-10-74-00	Ancillary Expense - Pharmacy-SNF-Oth Ancillar-Non Sp	28,457.48	23,623.00
71000-10-74-26	Ancillary Expense - Pharmacy-SNF-Oth Ancillar-Med - F	56,381.56	48,176.00
71000-10-74-30	Ancillary Expense - Pharmacy-SNF-Oth Ancillar-Fallon F	6,370.92	3,252.00
71000-10-74-38	Ancillary Expense - Pharmacy-SNF-Oth Ancillar-Other Ir	16,079.99	20,567.00
72000-10-74-26	Ancillary Expense - IV-SNF-Oth Ancillar-Med - Part A	3,459.10	4,455.00
72000-10-74-30	Ancillary Expense - IV-SNF-Oth Ancillar-Fallon Part A	110.00	880.00
72000-10-74-38	Ancillary Expense - IV-SNF-Oth Ancillar-Other Insur A	0.00	660.00
73000-10-74-00	Ancillary Expense - Med Suppli-SNF-Oth Ancillar-Non S	11,666.67	19,552.00

73000-10-74-26	Ancillary Expense - Med Suppli-SNF-Oth Ancillar-Med -	197.56	347.00
73000-10-74-30	Ancillary Expense - Med Suppli-SNF-Oth Ancillar-Fallon	0.00	2,483.00
73500-10-74-26	Ancillary Expense - Comp. Med-SNF-Oth Ancillar-Med -	681.60	673.00
74000-10-74-26	Ancillary Expense - Lab-SNF-Oth Ancillar-Med - Part A	20,037.81	19,612.00
74000-10-74-30	Ancillary Expense - Lab-SNF-Oth Ancillar-Fallon Part A	1,773.99	829.00
74000-10-74-32	Ancillary Expense - Lab SNF-Oth Ancill-Evercare - A	0.00	1,296.00
74000-10-74-38	Ancillary Expense - Lab-SNF-Oth Ancillar-Other Insur A	5,674.93	9,259.00
74600-10-74-26	Ancillary Expense - Ambulance-SNF-Oth Ancillar-Med -	15,831.29	7,141.00
74600-10-74-30	Ancillary Expense - Ambulance-SNF-Oth Ancillar-Fallon	888.00	2,336.00
74600-10-74-38	Ancillary Expense - Ambulance-SNF-Oth Ancillar-Other	722.32	1,500.00
74700-10-74-26	Ancillary Expense - Other/Misc-SNF-Oth Ancillar-Med - I	8,776.40	4,323.00
74700-10-74-27	Ancillary Expense - Other/Misc-SNF-Oth Ancillar-Med - I	0.00	195.00
74700-10-74-30	Ancillary Expense - Other/Misc-SNF-Oth Ancillar-Fallon	439.58	0.00
74700-10-74-38	Ancillary Expense - Other/Misc-SNF-Oth Ancillar-Other I	2,030.62	1,843.00
<b>Subtotal : None</b>		<b>179,579.82</b>	<b>173,002.00</b>
<b>Total [S3L3.87C1]</b>	<b>Legend Drugs</b>	<b>179,579.82</b>	<b>173,002.00</b>

<b>Group : [S3L3.89C1]</b>	<b>House Supplies Not Resold</b>		
<b>Subgroup : None</b>			
60000-10-60-00	Consulting Expense-SNF-Nursing	2,850.00	250.00
60200-10-60-00	Supplies & Expenses-SNF-Nursing	224,370.29	247,045.00
60200-10-71-00	Supplies & Expenses-SNF-OT-Non Specific	455.49	157.00
60200-10-73-00	Supplies & Expenses-SNF-PT-Non Specific	1,783.58	238.00
60200-10-91-00	Supplies & Expenses-SNF-Covid	91,749.93	265,112.00
<b>Subtotal : None</b>		<b>321,209.29</b>	<b>512,802.00</b>
<b>Total [S3L3.89C1]</b>	<b>House Supplies Not Resold</b>	<b>321,209.29</b>	<b>512,802.00</b>

<b>Group : [S3L3.92C1]</b>	<b>Pharmacy Consultant</b>		
<b>Subgroup : None</b>			
60020-10-89-00	Pharmacists Consultant-SNF-Consultant	6,846.96	6,574.00
<b>Subtotal : None</b>		<b>6,846.96</b>	<b>6,574.00</b>
<b>Total [S3L3.92C1]</b>	<b>Pharmacy Consultant</b>	<b>6,846.96</b>	<b>6,574.00</b>

<b>Group : [S3L4.1C1]</b>	<b>Depreciaton</b>		
<b>Subgroup : [S3L4.1C1]</b>	<b>Equipment Depreciation</b>		
50530-10-90-00	Depreciation-Equipment-SNF-Property Exp	26,431.42	26,285.00
50530-11-90-00	Depreciation-Equipment-Assist Living-Property Exp	32,509.92	32,327.00
<b>Subtotal [S3L4.1C1C] Equipment Depreciation</b>		<b>58,941.34</b>	<b>58,612.00</b>

<b>Subgroup : [S3L4.1C1D]</b>	<b>Software Depreciaton</b>		
50505-10-90-00	Depreciation - Software-SNF-Property Exp	4,897.20	2,449.00
50505-11-90-00	Depreciation - Software-Assist Living-Property Exp	6,121.32	3,062.00
<b>Subtotal [S3L4.1C1D] Software Depreciaton</b>		<b>11,018.52</b>	<b>5,511.00</b>
<b>Total [S3L4.1C1]</b>	<b>Depreciaton</b>	<b>69,959.86</b>	<b>64,123.00</b>

<b>Group : [S3L4.6C1]</b>	<b>Building Insurance Expense-SNF-CR</b>		
<b>Subgroup : None</b>			
50600-10-90-00	Insurance - Building	17,670.28	15,293.00
<b>Subtotal : None</b>		<b>17,670.28</b>	<b>15,293.00</b>
<b>Total [S3L4.6C1]</b>	<b>Building Insurance Expense-SNF-CR</b>	<b>17,670.28</b>	<b>15,293.00</b>

<b>Group : [S3L4.8C1]</b>	<b>Real Estate Tax Expense-SNF-CR</b>		
<b>Subgroup : None</b>			
50330-10-90-00	Taxes - RE & Personal Prop-SNF-Property Exp	3,097.41	202,751.00
<b>Subtotal : None</b>		<b>3,097.41</b>	<b>202,751.00</b>

<b>Total [S3L4.8C1]</b>	<b>Real Estate Tax Expense-SNF-CR</b>	<b>3,097.41</b>	<b>202,751.00</b>
<b>Group : [S3L4.12C1]</b>	<b>Other Fixed Cost Expense-SNF-CR</b>		
<b>Subgroup : None</b>			
50015-10-90-00	Equipment Rental-SNF-Property Exp	18,568.75	25,230.00
<b>Subtotal : None</b>		<b>18,568.75</b>	<b>25,230.00</b>
<b>Total [S3L4.12C1]</b>	<b>Other Fixed Cost Expense-SNF-CR</b>	<b>18,568.75</b>	<b>25,230.00</b>
<b>Group : [S3L4.14C1]</b>	<b>Real Poperity Rent Expense-SNF-CR</b>		
<b>Subgroup : None</b>			
61000-10-90-00	Rent Expense-SNF-Property Exp	608,440.08	505,277.00
<b>Subtotal : None</b>		<b>608,440.08</b>	<b>505,277.00</b>
<b>Total [S3L4.14C1]</b>	<b>Real Poperity Rent Expense-SNF-CR</b>	<b>608,440.08</b>	<b>505,277.00</b>
<b>Group : [CLA-53.01]</b>	<b>LA-Group Health/Life</b>		
<b>Subgroup : None</b>			
50625-10-40-00	Insurance-Group Life-SNF-Admin & General	2,110.31	2,645.00
50635-10-40-00	Insurance-Health-SNF-Admin & General	251,157.62	250,646.00
50640-10-40-00	Insurance-Disability-SNF-Admin & General	5,940.78	6,324.00
<b>Subtotal : None</b>		<b>259,208.71</b>	<b>259,615.00</b>
<b>Total [CLA-53.01]</b>	<b>LA-Group Health/Life</b>	<b>259,208.71</b>	<b>259,615.00</b>
<b>Group : [CLA-53.02]</b>	<b>LA-Employee Pensions</b>		
<b>Subgroup : None</b>			
45030-10-40-00	Benefits - Pension 401K	0.00	15,629.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>15,629.00</b>
<b>Total [CLA-53.02]</b>	<b>LA-Employee Pensions</b>	<b>0.00</b>	<b>15,629.00</b>
<b>Group : [CLA-53.03]</b>	<b>LA-Employee Benefits</b>		
<b>Subgroup : None</b>			
45010-10-40-00	Benefits - Employee Benefits-SNF-Admin & General	26,999.49	101,186.00
45040-10-40-00	Benefits - Recruitment Exp-SNF-Admin & General	6,806.03	4,134.00
45040-10-62-00	Benefits - Recruitment Exp SNF-Nursing Admin	0.00	442.00
45040-10-64-00	Benefits - Recruitment Exp-SNF-RN	0.00	100.00
45040-10-66-00	Benefits - Recruitment Exp-SNF-Aides	0.00	181.00
<b>Subtotal : None</b>		<b>33,805.52</b>	<b>106,043.00</b>
<b>Total [CLA-53.03]</b>	<b>LA-Employee Benefits</b>	<b>33,805.52</b>	<b>106,043.00</b>
<b>Group : [CLA-53.04]</b>	<b>LA-Payroll Taxes</b>		
<b>Subgroup : None</b>			
40006-10-40-00	Payroll Taxes-SNF-Admin & General	330,186.47	324,661.00
<b>Subtotal : None</b>		<b>330,186.47</b>	<b>324,661.00</b>
<b>Total [CLA-53.04]</b>	<b>LA-Payroll Taxes</b>	<b>330,186.47</b>	<b>324,661.00</b>
<b>Group : [CLA-53.05]</b>	<b>LA-Workers Comp</b>		
<b>Subgroup : None</b>			
50630-10-40-00	Insurance-W/C	47,573.81	43,837.00
<b>Subtotal : None</b>		<b>47,573.81</b>	<b>43,837.00</b>
<b>Total [CLA-53.05]</b>	<b>LA-Workers Comp</b>	<b>47,573.81</b>	<b>43,837.00</b>
<b>Group : [SOBREL3.3C]</b>	<b>Assisted Living Expenses</b>		
<b>Subgroup : None</b>			
40000-11-41-00	Salaries-Assist Living-Exec. Dir / Admi	158,923.37	138,372.00
40000-11-44-00	Salaries	35,966.66	39,969.00
40000-11-45-00	Salaries-Personal	0.00	22,228.00
40000-11-48-00	Salaries-Assist Living-Marketing	94,683.04	92,566.00

40000-11-50-00	Salaries	64,541.13	69,608.00
40000-11-51-00	Salaries-Assist Living-Dietary	426,309.50	398,475.00
40000-11-54-00	Salaries-Assist Living-Health Services	1,143,513.27	1,074,069.00
40004-11-41-00	Vacation/Personal-Assist Living-Exec. Dir / Admi	17,104.79	8,902.00
40004-11-44-00	Vacation/Personal	1,284.77	2,592.00
40004-11-45-00	Vacation/Personal-Personal	(293.27)	1,065.00
40004-11-48-00	Vacation/Personal-Assist Living-Marketing	10,845.96	10,445.00
40004-11-50-00	Vacation/Personal	6,859.47	10,331.00
40004-11-51-00	Vacation/Personal-Assist Living-Dietary	24,917.15	23,086.00
40004-11-54-00	Vacation/Personal-Assist Living-Health Services	80,877.42	97,641.00
40006-11-40-00	Payroll Taxes	178,504.33	167,272.00
40010-11-41-00	Salary Accrual-Assist Living-Exec. Dir / Admi	4,949.44	734.00
40010-11-44-00	Salary Accrual	(231.97)	161.00
40010-11-45-00	Salaries-Accrual-Personal	0.00	(274.00)
40010-11-48-00	Salary Accrual-Assist Living-Marketing	59.88	1,704.00
40010-11-50-00	Salary Accrual	418.47	13.00
40010-11-51-00	Salary Accrual-Assist Living-Dietary	1,494.24	2,483.00
40010-11-54-00	Salary Accrual-Assist Living-Health Services	9,100.93	6,078.00
40012-11-41-00	Salary Allocation-Assist Living-Exec. Dir / Admi	0.00	(165,971.00)
40014-11-44-00	Training Salary	195.13	520.00
40014-11-51-00	Training Salary-Assist Living-Dietary	2,728.81	951.00
40014-11-54-00	Training Salary-Assist Living-Health Services	11,525.16	7,053.00
45010-11-40-00	Benefits - Employee Benefits-Assist Living-Admin & Ger	14,692.67	47,806.00
45030-11-40-00	Benefits - Pension 401K	0.00	8,052.00
45040-11-40-00	Benefits - Recruitment Exp-Assist Living-Admin & Gene	1,680.90	2,572.00
45040-11-48-00	Benefits - Recruitment Exp Assist Living	245.54	332.00
45050-11-40-00	Education-Assist Living-Admin & General	514.88	1,991.00
45050-11-60-00	Education AL Nursing	2,983.90	4,854.00
45050-11-66-00	Education-Admin & General AL	52.64	0.00
50000-11-40-00	Data Processing-Assist Living-Admin & General	69,452.30	73,242.00
50000-11-48-00	Data Processing-Assist Living-Marketing	6,867.53	894.00
50001-11-40-00	Data - Hosting and Support - Admin & General - AL	2,087.18	1,116.00
50002-11-40-00	Data - Payroll Processing - Admin & General - AL	14,882.12	10,037.00
50003-11-40-00	Data - Software-Assist Living-Admin & General	616.25	0.00
50005-11-40-00	Office Supp/Postage-Assist Living-Admin & General	13,284.23	18,144.00
50015-11-90-00	Equipment Rental-Assist Living-Property Exp	5,686.44	9,118.00
50020-11-40-00	Travel Expense-Assist Living-Admin & General	82.06	133.00
50025-11-40-00	Conventions & Seminars-Assist Living-Admin & Genera	2,107.52	0.00
50110-11-40-00	Acctg & Audit (Assist Living-Admin & General)	35,757.29	41,437.00
50120-11-40-00	Legal-Assist Living-Admin & General	27,553.18	15,091.00
50130-11-40-00	Other Profess Serv-Assist Living-Admin & General	20,507.07	18,190.00
50200-11-40-00	Bank Service Charge Assist Living-Admin & General	15,763.60	7,924.00
50210-11-40-00	Late Charges	37.42	24.00
50230-11-40-00	License & Dues-Assist Living-Admin & General	18,824.11	7,325.00
50240-11-40-00	Donations-Assist Living-Admin & General	0.00	621.00
50250-11-40-00	Admin Exp - Miscellaneous-Admin & General AL	251.84	0.00
50251-11-40-00	Resident Exp - Miscellaneous-Assist Living-Admin & Ge	262.50	0.00
50265-11-40-00	Advertising Help Wanted-Assist Living-Admin & Genera	11,156.91	5,006.00
50300-11-40-00	Admin - Sales Tax	21.39	70.00
50330-11-90-00	Taxes - RE & Personal Prop	3,936.53	5,086.00
50425-11-90-00	Interest - LOC	32.94	0.00
50600-11-90-00	Insurance-Building	22,457.38	19,437.00
50615-11-40-00	Insurance-General	30,366.85	20,150.00
50620-11-40-00	Insurance-Motor Vehicle	3,149.75	2,605.00
50625-11-40-00	Insurance-Group Life	1,140.87	1,362.00
50630-11-40-00	Insurance-W/C Assist Living-Admin & General	25,719.19	22,586.00
50635-11-40-00	Insurance-Health-Assist Living-Admin & General	136,946.87	130,340.00

50640-11-40-00	Insurance-Disability	3,211.69	3,259.00
50700-11-40-00	Management Fees - CCM	387,752.15	363,122.00
60000-11-48-00	Consulting Expense-Assist Living-Marketing	11,740.40	48,961.00
60000-11-51-00	Consulting Expense AL Dietary	0.00	5,925.00
60030-11-89-00	Medical Director-Assist Living-Consultant	1,925.04	2,448.00
60040-11-50-00	Contracted Services - Bldg-Assist Living-Maintenance	36,509.62	46,459.00
60100-11-50-00	Purchased Services	0.00	452.00
60100-11-51-00	Purchased Services	0.00	(146.00)
60100-11-53-00	Purchased Services Assist Living-Housekeeping	178,717.00	178,717.00
60100-11-54-00	Purchased Services-Assist Living-Health Services	0.00	107,697.00
60120-11-50-00	Purchased Services-Building-Assist Living-Maintenance	26,308.91	33,318.00
60200-11-50-00	Supplies & Expenses-Assist Living-Maintenance	12,695.07	13,900.00
60200-11-51-00	Supplies & Expenses-Assist Living-Dietary	34,522.85	36,127.00
60200-11-52-00	Supplies & Expenses-Assist Living-Laundry	753.05	0.00
60200-11-53-00	Supplies & Expenses-Assist Living-Housekeeping	20,840.89	19,068.00
60200-11-54-00	Supplies & Expenses-Assist Living-Health Services	98.92	2,601.00
60200-11-60-00	Supplies & Expense - Assist Living	16,875.21	8,075.00
60200-11-81-00	Supplies & Expense	0.00	871.00
60200-11-82-00	Supplies & Expenses-Assist Living-Recreation	6,153.10	8,913.00
60200-11-91-00	Supplies & Expenses-Assit Living-Covid	360.00	3,298.00
60300-11-48-00	Food-Assist Living-Marketing	1,959.49	0.00
60300-11-51-00	Food-Assist Living-Dietary	253,642.79	248,853.00
61000-11-90-00	Rent Expense-Assist Living-Property Exp	478,397.92	397,003.00
61020-11-50-00	Snow Removal	7,825.28	6,010.00
61030-11-50-00	Repairs-Assist Living-Maintenance	5,132.18	1,431.00
61040-11-50-00	Repairs/Equipment (Maintenance)	7,633.95	331.00
61070-11-40-00	Telephone Expense-Assist Living-Admin & General	16,683.27	13,170.00
61080-11-90-00	Utilities Data, Cable Internet-Assist Living-Property Exp	17,121.27	15,632.00
61090-11-90-00	Utilities-Electricity-Assist Living-Property Exp	62,340.52	101,226.00
61100-11-90-00	Utilities-Gas-Assist Living-Property Exp	49,804.00	40,510.00
61120-11-90-00	Water & Sewer	28,528.88	33,598.00
63000-11-40-00	Motor Vehicle Expense-Assist Living-Admin & General	931.23	1,032.00
63020-11-82-00	Entertainment-Assist Living-Recreation	19,483.51	8,949.00
64000-11-48-00	Advertising-Assist Living-Marketing	13,115.88	8,211.00
64005-11-48-00	Collateral-Assist Living-Marketing	4,536.58	1,196.00
64010-11-48-00	Direct Mail-Assist Living-Marketing	20,804.69	9,695.00
64015-11-48-00	Directory Advertising-Assist Living-Marketing	3,268.32	13,970.00
64016-11-48-00	Gifts/Giveaways-Assist Living-Marketing	1,446.61	1,170.00
64020-11-48-00	Special Events/Publicity-Assist Living-Marketing	25,262.66	68,079.00
64025-11-48-00	Digital Marketing-Assist Living-Marketing	67,897.86	34,869.00
<b>Subtotal : None</b>		<b>4,587,680.32</b>	<b>4,373,618.00</b>
<b>Total [SOBREL3.3C1] Assisted Living Expenses</b>		<b>4,587,680.32</b>	<b>4,373,618.00</b>
<b>Group : [9999]</b>	<b>Not Used</b>		
<b>Subgroup : None</b>			
6508.1	MDS salary	0.00	16,346.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>16,346.00</b>
<b>Total [9999]</b>	<b>Not Used</b>	<b>0.00</b>	<b>16,346.00</b>
<b>NET (INCOME) LOSS</b>		<b>0.00</b>	<b>0.00</b>
<b>Sum of Account Groups</b>		<b>0.00</b>	<b>0.00</b>

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