

Client: **A285173 - Bane Brighton House LLC**
Engagement: **MDMC 2022 - Bane Brighton LLC**
Period Ending: **12/31/2022**
Trial Balance: **T01 - Master TB**
Workpaper: **T.01 - SNF-CR TB Report**

Account	Description	FINAL 12/31/2022	JE Ref #	MCD JE	MCAID 12/31/2022
Group : [TB] Trial Balance					
Subgroup : [1] Balance Sheet					
30-100-1010-00	MASTER ZBA INTER-CO	1,665,941.00		0.00	1,665,941.00
30-100-1010-50	MASTER INTER-CO	(4,157,740.00)		0.00	(4,157,740.00)
30-100-1012-00	CASH DISBURSEMENT	(1,208,549.00)		0.00	(1,208,549.00)
30-100-1014-00	CASH CITIZENS - BOS	(2,114,457.00)		0.00	(2,114,457.00)
30-100-1017-00	CASH CITIZENS	2,230,043.00		0.00	2,230,043.00
30-100-1020-00	CASH PAYROLL	53,509.00		0.00	53,509.00
30-100-1035-00	CASH PETTY CASH	1,000.00		0.00	1,000.00
30-105-1060-00	A/R ACCOUNTS RECEIVABLE	1,492,171.00		0.00	1,492,171.00
30-105-1061-00	A/R EXCHANGE	13,675.00		0.00	13,675.00
30-105-1065-00	A/R OTHER	5,744.00		0.00	5,744.00
30-105-1120-00	A/R ALLOWANCE DOUBTFUL ACCOUN	(155,664.00)		0.00	(155,664.00)
30-120-1280-00	PREPAID INSURANCE	6,096.00		0.00	6,096.00
30-120-1281-00	PREPAID WORKERS COMP INS	9,409.00		0.00	9,409.00
30-120-1300-00	PREPD EXPENSE OTHER	41,736.00		0.00	41,736.00
30-120-1301-00	PREPAID HEALTH INSURANCE	(163,834.00)		0.00	(163,834.00)
30-130-1330-00	INVENTORY FACILITY	43,500.00		0.00	43,500.00
30-135-1561-00	BUILDING IMPROVEMENTS	167,409.00		0.00	167,409.00
30-135-1562-00	BUILDING IMPROVEMENTS	8,928.00		0.00	8,928.00
30-135-1641-00	COMPUTER EQUIPMENT	67,048.00		0.00	67,048.00
30-135-1670-00	EQUIPMENT	306,607.00		0.00	306,607.00
30-135-1688-00	SOFTWARE	5,107.00		0.00	5,107.00
30-136-1561-00	ACCUM DEPR BUILDING IMROVEMEN	(25,651.00)		0.00	(25,651.00)
30-136-1641-00	ACCUM DEPR COMPUTER EQUIPMENT	(25,455.00)		0.00	(25,455.00)
30-136-1670-00	ACCUM DEPR EQUIPMENT	(118,606.00)		0.00	(118,606.00)
30-136-1688-00	ACCUM DEPREC SOFTWARE	(4,583.00)		0.00	(4,583.00)
30-150-1877-00	DEPOSITS OTHER	1,173.00		0.00	1,173.00
30-200-2010-00	A/P ACCOUNTS PAYABLE	(1,764,080.00)		0.00	(1,764,080.00)
30-200-2012-00	DUE TO/FROM MEDICAID	3,375.00		0.00	3,375.00
30-200-2401-00	A/P MGMT FEE PAYABLE	20,861.00		0.00	20,861.00
30-205-2030-00	ACCRUED EXPENSES	(221,146.00)		0.00	(221,146.00)
30-205-2033-00	ACCRUED AUDIT FEES	(1,573.00)		0.00	(1,573.00)
30-205-2035-00	ACCRUED PAYROLL	(99,392.00)		0.00	(99,392.00)
30-205-2036-00	ACCRUED VACATION PAY	(178,551.00)		0.00	(178,551.00)
30-210-2075-00	USER FEE PAYABLE	(409,271.00)		0.00	(409,271.00)
30-220-2214-00	PAYROLL ACCRUED PAYROLL TAXES	(1,665.00)		0.00	(1,665.00)
30-220-2216-00	PAYROLL MUTA	(4,216.00)		0.00	(4,216.00)
30-220-2219-00	PAYROLL FEDERAL TAX DEPOSITS	(25,463.00)		0.00	(25,463.00)
30-225-2227-00	PAYROLL WITHHOLDING OTHER	(1,278.00)		0.00	(1,278.00)
30-225-2230-00	PAYROLL COL LIFE INSURANCE	4,273.00		0.00	4,273.00
30-225-2234-00	MA EE FAMILY MEDICAL LEAVE(M1)	(5,246.00)		0.00	(5,246.00)
30-225-2235-00	MA EE PERS FAMILY LEAVE (M2)	(2,811.00)		0.00	(2,811.00)
30-230-2252-00	DEFERRED RENT	(331,441.00)		0.00	(331,441.00)
30-240-2315-10	DUE TO/FROM BANE CONCORD	(409,020.00)		0.00	(409,020.00)
30-240-2317-10	DUE TO/FROM SEACOAST	(3,960.00)		0.00	(3,960.00)
30-240-2400-10	Due to/from John Scott	(5,067.00)		0.00	(5,067.00)
30-240-2405-00	Colonial ZBA Inter-Co	(44,707.00)		0.00	(44,707.00)
30-240-2411-00	EXCHANGE HANCOCK PARK	7,380.00		0.00	7,380.00
30-240-2411-10	Due to/from Hancock Park	(3,437.00)		0.00	(3,437.00)
30-240-2415-10	Due to/from Bay Path	21,215.00		0.00	21,215.00
30-240-2423-10	Due to/from Harbor House	(48,616.00)		0.00	(48,616.00)
30-240-2437-00	DUE PARK PLACE	(12,099.00)		0.00	(12,099.00)
30-260-2770-00	RETAINED EARNINGS	5,003,503.00		0.00	5,003,503.00
Subtotal [1] Balance Sheet		(367,875.00)		0.00	(367,875.00)
Subgroup : [2] Income Statement					
30-310-3000-00	PRIVATE ROOM & BOARD	(900,156.00)		0.00	(900,156.00)
30-310-3090-00	PRIVATE PY INCOME	21,167.00		0.00	21,167.00
30-310-3200-00	PRIVATE PHARMACY	(92.00)		0.00	(92.00)
30-311-3000-00	MEDICAID PENDING ROOM & BOARD	(65,187.00)		0.00	(65,187.00)

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Period Ending: **12/31/2022**
Trial Balance: **T01 - Master TB**
Workpaper: **T.01 - SNF-CR TB Report**

Account	Description	FINAL	JE Ref #	MCD JE	MCAID
		12/31/2022			12/31/2022
30-315-3000-00	MEDICARE ROOM & BOARD	(2,474,917.00)		0.00	(2,474,917.00)
30-315-3090-00	MEDICARE PY INCOME	(25,728.00)		0.00	(25,728.00)
30-315-3200-00	MEDICARE PHARMACY	(80,675.00)		0.00	(80,675.00)
30-315-3210-00	MEDICARE IV THERAPY	(5,778.00)		0.00	(5,778.00)
30-315-3230-00	MEDICARE LABS	(17,264.00)		0.00	(17,264.00)
30-315-3250-00	MEDICARE X-RAY	(5,120.00)		0.00	(5,120.00)
30-315-3300-00	MEDICARE PT	(334,495.00)		0.00	(334,495.00)
30-315-3301-00	MEDICARE PT EVAL	(35,842.00)		0.00	(35,842.00)
30-315-3310-00	MEDICARE OT	(386,382.00)		0.00	(386,382.00)
30-315-3311-00	MEDICARE OT EVAL	(35,634.00)		0.00	(35,634.00)
30-315-3320-00	MEDICARE SPEECH	(381,547.00)		0.00	(381,547.00)
30-315-3321-00	MEDICARE ST EVAL	(69,109.00)		0.00	(69,109.00)
30-315-3342-00	MEDICARE CONT ADJ OTHER	1,351,845.00		0.00	1,351,845.00
30-315-4900-00	MEDICARE SEQ CONT ADJ	26,470.00		0.00	26,470.00
30-315-4905-00	MEDICARE ACO CONT ADJ	103.00		0.00	103.00
30-320-3291-00	MED B FLU VACCINE INCOME	(1,371.00)		0.00	(1,371.00)
30-320-3300-00	MED B PT	(58,938.00)		0.00	(58,938.00)
30-320-3301-00	MED B PT EVALUATION	(4,794.00)		0.00	(4,794.00)
30-320-3310-00	MED B OT	(45,059.00)		0.00	(45,059.00)
30-320-3311-00	MED B OCCUPATIONAL THERAPY	(5,059.00)		0.00	(5,059.00)
30-320-3320-00	MED B SPEECH	(28,773.00)		0.00	(28,773.00)
30-320-3321-00	MED B ST EVAL	(3,800.00)		0.00	(3,800.00)
30-320-3342-00	MED B CONT ADJ OTHER	83,528.00		0.00	83,528.00
30-320-4900-00	MED B SEQUESTRATION	687.00		0.00	687.00
30-325-3000-00	MASS MEDICAID ROOM&BOARD	(2,550,531.00)		0.00	(2,550,531.00)
30-325-3010-00	MEDICAID COVID TRANS ADD-ON	(23,600.00)		0.00	(23,600.00)
30-325-3090-00	MEDICAID PY INCOME	(20,507.00)		0.00	(20,507.00)
30-325-3200-00	MEDICAID PHARMACY	(10,178.00)		0.00	(10,178.00)
30-325-3230-00	MEDICAID LABS	(40.00)		0.00	(40.00)
30-325-3250-00	MEDICAID X-RAY	(70.00)		0.00	(70.00)
30-325-3300-00	MEDICAID PT	(8,811.00)		0.00	(8,811.00)
30-325-3301-00	MEDICAID PT EVAL	(1,370.00)		0.00	(1,370.00)
30-325-3310-00	MEDICAID OT	(9,740.00)		0.00	(9,740.00)
30-325-3311-00	MEDICAID OT EVAL	(1,380.00)		0.00	(1,380.00)
30-325-3320-00	MEDICAID SPEECH	(3,126.00)		0.00	(3,126.00)
30-325-3321-00	MEDICAID ST EVAL	(1,734.00)		0.00	(1,734.00)
30-325-3342-00	MEDICAID CONT ADJ OTHER	36,448.00		0.00	36,448.00
30-326-3000-00	MEDICAID MGD CARE ROOM & BOARD	(2,247,455.00)		0.00	(2,247,455.00)
30-326-3090-00	MEDICAID MGD CARE PY	5,611.00		0.00	5,611.00
30-326-3200-00	MEDICAID MGD CARE PHARMACY	(3,027.00)		0.00	(3,027.00)
30-326-3210-00	MEDICAID MGD CARE IV THERAPY	(278.00)		0.00	(278.00)
30-326-3230-00	MEDICAID MGD CARE LABS	(271.00)		0.00	(271.00)
30-326-3250-00	MEDICAID MGD CARE XRAY	(201.00)		0.00	(201.00)
30-326-3300-00	MEDICAID MGD CARE PT	(5,092.00)		0.00	(5,092.00)
30-326-3301-00	MEDICAID MGD CARE PT EVAL	(685.00)		0.00	(685.00)
30-326-3310-00	MEDICAID MGD CARE OT	(5,103.00)		0.00	(5,103.00)
30-326-3311-00	MEDICAID MGD CARE OT EVAL	(690.00)		0.00	(690.00)
30-326-3321-00	MEDICAID MGD CARE SPEECH EVAL	(5,131.00)		0.00	(5,131.00)
30-326-3342-00	MEDICAID MGD CARE CONT ADJ	20,391.00		0.00	20,391.00
30-330-3000-00	INSURANCE ROOM & BOARD	(1,106,887.00)		0.00	(1,106,887.00)
30-330-3090-00	INSURANCE PY INCOME	33,755.00		0.00	33,755.00
30-330-3200-00	INSURANCE PHARMACY	(67,127.00)		0.00	(67,127.00)
30-330-3210-00	INSURANCE IV THERAPY	(4,701.00)		0.00	(4,701.00)
30-330-3230-00	INSURANCE LABS	(12,216.00)		0.00	(12,216.00)
30-330-3250-00	INSURANCE X-RAY	(1,980.00)		0.00	(1,980.00)
30-330-3300-00	INSURANCE PT	(285,790.00)		0.00	(285,790.00)
30-330-3301-00	INSURANCE PT EVAL	(34,018.00)		0.00	(34,018.00)
30-330-3310-00	INSURANCE OT	(350,199.00)		0.00	(350,199.00)
30-330-3311-00	INSURANCE OT EVAL	(42,323.00)		0.00	(42,323.00)
30-330-3320-00	INSURANCE SPEECH	(242,977.00)		0.00	(242,977.00)
30-330-3321-00	INSURANCE ST EVAL	(51,953.00)		0.00	(51,953.00)
30-330-3342-00	INSURANCE CONT ADJ	1,000,145.00		0.00	1,000,145.00

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		12/31/2022			12/31/2022
30-331-3342-00	OTHER INSURANCE CONT ADJ	5,848.00		0.00	5,848.00
30-335-3000-00	BC/BS ROOM & BOARD	(4,023.00)		0.00	(4,023.00)
30-335-3200-00	BC/BS PHARMACY	(832.00)		0.00	(832.00)
30-335-3210-00	BC/BS IV THERAPY	(371.00)		0.00	(371.00)
30-335-3230-00	BC/BS LABS	(86.00)		0.00	(86.00)
30-335-3300-00	BC/BS PT	(1,257.00)		0.00	(1,257.00)
30-335-3301-00	BC/BS PT EVAL	(685.00)		0.00	(685.00)
30-335-3310-00	BC/BS OT	(979.00)		0.00	(979.00)
30-335-3311-00	BC/BS OT EVAL	(690.00)		0.00	(690.00)
30-335-3320-00	BC/BS SPEECH	(346.00)		0.00	(346.00)
30-335-3321-00	BC/BS ST EVAL	(513.00)		0.00	(513.00)
30-335-3342-00	BC/BS CONT ADJ	5,760.00		0.00	5,760.00
30-340-3000-00	HARVARD ROOM & BOARD	(27,666.00)		0.00	(27,666.00)
30-340-3200-00	HARVARD PHARMACY	(621.00)		0.00	(621.00)
30-340-3230-00	HARVARD LABS	(196.00)		0.00	(196.00)
30-340-3250-00	HARVARD X-RAY	(324.00)		0.00	(324.00)
30-340-3300-00	HARVARD PT	(4,662.00)		0.00	(4,662.00)
30-340-3301-00	HARVARD PT EVAL	(913.00)		0.00	(913.00)
30-340-3310-00	HARVARD OT	(6,346.00)		0.00	(6,346.00)
30-340-3311-00	HARVARD OT EVAL	(920.00)		0.00	(920.00)
30-340-3320-00	HARVARD SPEECH	(9,316.00)		0.00	(9,316.00)
30-340-3321-00	HARVARD ST EVAL	(2,316.00)		0.00	(2,316.00)
30-340-3342-00	HARVARD CONT ADJ	25,614.00		0.00	25,614.00
30-345-3000-00	TUFTS ROOM & BOARD	(81,837.00)		0.00	(81,837.00)
30-345-3090-00	TUFTS PY INCOME	3,046.00		0.00	3,046.00
30-345-3200-00	TUFTS PHARMACY	(6,828.00)		0.00	(6,828.00)
30-345-3210-00	TUFTS IV THERAPY	(1,633.00)		0.00	(1,633.00)
30-345-3230-00	TUFTS LABS	(1,247.00)		0.00	(1,247.00)
30-345-3250-00	TUFTS X-RAY	(210.00)		0.00	(210.00)
30-345-3300-00	TUFTS PT	(22,740.00)		0.00	(22,740.00)
30-345-3301-00	TUFTS PT EVAL	(1,826.00)		0.00	(1,826.00)
30-345-3310-00	TUFTS OT	(22,609.00)		0.00	(22,609.00)
30-345-3311-00	TUFTS OT EVAL	(1,840.00)		0.00	(1,840.00)
30-345-3320-00	TUFTS SPEECH	(18,999.00)		0.00	(18,999.00)
30-345-3321-00	TUFTS ST EVAL	(1,803.00)		0.00	(1,803.00)
30-345-3342-00	TUFTS CONT ADJ	79,736.00		0.00	79,736.00
30-380-3880-00	INTEREST INCOME	(153.00)		0.00	(153.00)
30-385-3090-00	OTHER PRIOR YEAR INCOME	10,203.00		0.00	10,203.00
30-385-3790-00	OTHER MISCELLANEOUS INCOME	(746,313.00)		0.00	(746,313.00)
30-400-4001-00	S&W ADMINISTRATION	125,763.00		0.00	125,763.00
30-400-4006-00	S&W RECEPTION	38,854.00		0.00	38,854.00
30-400-4007-00	S&W OFFICE	63,640.00		0.00	63,640.00
30-400-4010-98	S&W CLERICAL HO BILL-OUT	89,061.00		0.00	89,061.00
30-400-4151-00	PAYROLL/BKKP SERVICE	35,353.00		0.00	35,353.00
30-400-4160-00	MANAGEMENT FEE EXPENSE	516,826.00		0.00	516,826.00
30-400-4165-00	PROFESSIONAL SERVICES	8,859.00		0.00	8,859.00
30-400-4170-00	PURCHASED SERVICE FIXED	9,372.00		0.00	9,372.00
30-400-4220-00	COMPUTER EXPENSE	59,040.00		0.00	59,040.00
30-400-4220-98	COMPUTER EXPENSE BILL-OUT	4,919.00		0.00	4,919.00
30-400-4225-00	FIXED SOFTWARE EXPENSE	46,085.00		0.00	46,085.00
30-400-4240-00	PRINTING EXPENSE	256.00		0.00	256.00
30-400-4245-00	POSTAGE EXPENSE	878.00		0.00	878.00
30-400-4248-00	BANK CHARGES/FEEES	4,178.00		0.00	4,178.00
30-400-4250-00	OFFICE SUPPLIES & EXPENSE	24,144.00		0.00	24,144.00
30-400-4252-00	EQUIPMENT LEASE/RENT	27,718.00		0.00	27,718.00
30-400-4253-00	PERSONAL PROPERTY TAXES	4,991.00		0.00	4,991.00
30-400-4256-00	EMPLOYEES EDUCATION	500.00		0.00	500.00
30-400-4257-00	LATE CHARGES	5,508.00		0.00	5,508.00
30-400-4258-00	FINES & PENALTY	3,250.00		0.00	3,250.00
30-400-4259-00	MISCELLANEOUS EXPENSE	6,733.00		0.00	6,733.00
30-400-4261-00	TELEPHONE	29,962.00		0.00	29,962.00
30-400-4263-00	TELEPHONE WIRELESS	1,367.00		0.00	1,367.00

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		12/31/2022			12/31/2022
30-400-4265-00	USER FEE	492,611.00		0.00	492,611.00
30-400-4270-00	TRAVEL/MILEAGE	745.00		0.00	745.00
30-400-4290-00	RECRUITMENT FEES	19,500.00		0.00	19,500.00
30-400-4295-00	ADVERTISING - HELP WANTED	24,175.00		0.00	24,175.00
30-400-4298-00	ADV/MARKETING PROMOTIONAL	14,094.00		0.00	14,094.00
30-400-4301-00	LICENSE DUES PT	13,978.00		0.00	13,978.00
30-400-4320-00	CORI CHECKS/BACKGROUND	2,766.00		0.00	2,766.00
30-400-4325-00	ACCOUNTING	8,664.00		0.00	8,664.00
30-400-4330-00	LEGAL	25,210.00		0.00	25,210.00
30-400-4331-00	APPEAL FEES	156.00		0.00	156.00
30-400-4336-00	401K EXPENSE	6,002.00		0.00	6,002.00
30-400-4337-00	EMPLOYEE BENEFIT	7,769.00		0.00	7,769.00
30-400-4400-00	PAYROLL TAXES	394,308.00		0.00	394,308.00
30-400-4406-00	MA EMPLOYER MEDICAL LEAVE	30,721.00		0.00	30,721.00
30-400-4415-00	HEALTH INSURANCE	97,658.00		0.00	97,658.00
30-400-4417-00	DENTAL INSURANCE	(149.00)		0.00	(149.00)
30-400-4418-00	VISION INSURANCE	716.00		0.00	716.00
30-400-4425-00	WORKERS COMP INSURANCE	86,054.00		0.00	86,054.00
30-400-4452-00	INSURANCE LIABILITY & MALPRAC	66,680.00		0.00	66,680.00
30-400-4457-00	INTEREST WORKING CAPITAL	127,147.00		0.00	127,147.00
30-400-4495-00	PRIOR YEAR EXPENSE	15,128.00		0.00	15,128.00
30-400-4499-00	BAD DEBT EXPENSE	49,532.00		0.00	49,532.00
30-400-4519-00	INTEREST OTHER	42,096.00		0.00	42,096.00
30-450-4510-00	REAL ESTATE TAXES	88,212.00		0.00	88,212.00
30-450-4535-00	RENT / MORTGAGE	533,209.00		0.00	533,209.00
30-450-4570-00	DEPRECIATION EQUIPMENT	24,000.00		0.00	24,000.00
30-450-4590-00	INSURANCE BUILDING & EQUIPMENT	12,220.00		0.00	12,220.00
30-510-4021-00	S&W MAINTENANCE	56,577.00		0.00	56,577.00
30-510-4042-00	S&W MAINTENANCE -SUPERVISOR	64,662.00		0.00	64,662.00
30-510-4167-00	PURCHASED SERVICE	78,434.00		0.00	78,434.00
30-510-4170-00	PURCHASED SERVICE - FIXED	60,958.00		0.00	60,958.00
30-510-4251-00	SUPPLIES & EXPENSE	18,584.00		0.00	18,584.00
30-510-5121-00	ELECTRICITY	158,649.00		0.00	158,649.00
30-510-5123-00	WATER & SEWERAGE	53,313.00		0.00	53,313.00
30-510-5127-00	GAS	40,580.00		0.00	40,580.00
30-520-4031-00	S&W DIETICIAN	5,418.00		0.00	5,418.00
30-520-4031-98	S&W DIETICIAN BILLOUT	3,784.00		0.00	3,784.00
30-520-4032-00	S&W DIETARY	151,888.00		0.00	151,888.00
30-520-4032-98	S&W DIETARY BILLOUT	344.00		0.00	344.00
30-520-4034-00	S&W COOKS	139,208.00		0.00	139,208.00
30-520-4042-00	S&W DIETARY SUPERVISOR	90,917.00		0.00	90,917.00
30-520-4167-00	PURCHASED SERVICE	515.00		0.00	515.00
30-520-4168-00	FIXED COST REIMBURSEMENT	22,129.00		0.00	22,129.00
30-520-4170-00	PURCHASED SERVICE - FIXED	844.00		0.00	844.00
30-520-4251-00	SUPPLIES & EXPENSE	33,197.00		0.00	33,197.00
30-520-5220-00	FOOD	189,121.00		0.00	189,121.00
30-520-5223-00	DIETARY SUPPLEMENTS	5,327.00		0.00	5,327.00
30-530-4040-00	S&W LAUNDRY	36,113.00		0.00	36,113.00
30-530-4251-00	SUPPLIES & EXPENSE	13,708.00		0.00	13,708.00
30-530-5340-00	LINEN & BEDDING	12,359.00		0.00	12,359.00
30-540-4042-00	S&W HOUSEKEEPING SUPERVISOR	20,048.00		0.00	20,048.00
30-540-4045-00	S&W HOUSEKEEPING	238,931.00		0.00	238,931.00
30-540-4251-00	SUPPLIES & EXPENSE	31,823.00		0.00	31,823.00
30-540-4310-00	EMPLOYEE UNIFORMS	1,415.00		0.00	1,415.00
30-600-4000-00	S&W DIRECTOR	83,180.00		0.00	83,180.00
30-600-4000-98	S&W DIRECTOR BILL-OUT	33,120.00		0.00	33,120.00
30-600-4005-00	S&W ASSISTANT DIRECTOR	1,857.00		0.00	1,857.00
30-600-4005-98	S&W ASSISTANT DIRECTOR BILLOUT	760.00		0.00	760.00
30-600-4051-00	S&W SUPERVISOR MEDICARE	110,335.00		0.00	110,335.00
30-600-4051-01	S&W LPN NURSING SUPERVISOR	84,363.00		0.00	84,363.00
30-600-4055-00	S&W STAFF DEVELOPMENT	1,547.00		0.00	1,547.00
30-600-4055-01	S&W LPN STAFF DEVELOPMENT	112,322.00		0.00	112,322.00

Client: **A285173 - Bane Brighton House LLC**
Engagement: **MDMC 2022 - Bane Brighton LLC**
Period Ending: **12/31/2022**
Trial Balance: **T01 - Master TB**
Workpaper: **T.01 - SNF-CR TB Report**

Account	Description	FINAL	JE Ref #	MCD JE	MCAID
		12/31/2022			12/31/2022
30-600-4057-00	S&W MDS	112,309.00		0.00	112,309.00
30-600-4057-01	S&W LPN MDS	4,080.00		0.00	4,080.00
30-600-4058-00	S&W MMQ	10,240.00		0.00	10,240.00
30-600-4061-00	S&W RN MEDICARE	264,760.00		0.00	264,760.00
30-600-4062-00	S&W ORIENTATION/ED RN	3,859.00		0.00	3,859.00
30-600-4062-50	S&W EDUC/CLASS RN	988.00		0.00	988.00
30-600-4066-00	S&W LPN MEDICARE	1,320,375.00		0.00	1,320,375.00
30-600-4068-00	S&W ORIENTATION/ED LPN	2,029.00		0.00	2,029.00
30-600-4068-50	S&W EDUC/CLASS LPN	605.00		0.00	605.00
30-600-4071-00	S&W NURSES AIDE MEDICARE	1,330,595.00		0.00	1,330,595.00
30-600-4072-00	S&W ORIENTATION/ED C.N.A.	1,530.00		0.00	1,530.00
30-600-4072-50	S&W EDUC/CLASS CNA	894.00		0.00	894.00
30-600-4073-00	S&W UNIT MANAGER	10,041.00		0.00	10,041.00
30-600-4073-01	S&W LPN UNIT MANAGER	81,411.00		0.00	81,411.00
30-600-4075-00	S&W MEDICAL RECORDS	8,160.00		0.00	8,160.00
30-600-4079-00	S&W WARD CLERK	49,800.00		0.00	49,800.00
30-600-4083-00	S&W SCHEDULER	61,016.00		0.00	61,016.00
30-600-6036-00	PURCHASED SERVICE RN	138,944.00		0.00	138,944.00
30-600-6037-00	PURCHASED SERVICE RN MEDICARE	105,129.00		0.00	105,129.00
30-600-6046-00	PURCHASED SERVICE LPN MEDICARE	202,383.00		0.00	202,383.00
30-600-6055-00	PURCHASED SERVICE NA	61,558.00		0.00	61,558.00
30-600-6056-00	PURCHASED SERVICE NA MEDICARE	20,808.00		0.00	20,808.00
30-600-6075-00	SUPPLIES NURSING MEDICARE	181,332.00		0.00	181,332.00
30-600-6080-00	SUPPLIES NURSING	762.00		0.00	762.00
30-650-6511-00	MEDICAL DIRECTOR	24,000.00		0.00	24,000.00
30-650-6530-00	PHARMACY CONSULT	9,744.00		0.00	9,744.00
30-650-6545-00	SOC SERV CONSULTANT	70,559.00		0.00	70,559.00
30-680-4105-00	S&W SOCIAL SERVICE	38,239.00		0.00	38,239.00
30-680-4106-00	S&W ADMIN & SOCIAL SERVICE	27,155.00		0.00	27,155.00
30-680-4107-00	S&W SOCIAL SERVICE MEDICARE	54,845.00		0.00	54,845.00
30-700-4042-00	S&W RECREATION SUPERVISOR	32,148.00		0.00	32,148.00
30-700-4111-00	S&W RECREATION	93,570.00		0.00	93,570.00
30-700-4167-00	PURCHASED SERVICE	95.00		0.00	95.00
30-700-4251-00	SUPPLIES & EXPENSE	1,641.00		0.00	1,641.00
30-700-5120-00	CABLE TV SERVICES	13,961.00		0.00	13,961.00
30-700-7045-00	PROGRAMS & ENTERTAINMENT	6,975.00		0.00	6,975.00
30-770-7730-00	PRIVATE ANCILLARY LABS	210.00		0.00	210.00
30-770-7750-00	PRIV ANCILLARY X-RAY	254.00		0.00	254.00
30-770-7760-00	PRIV ANCIL AMBULANCE	325.00		0.00	325.00
30-770-7770-00	PRIV AIR FLUIDIZED THERAPY	5,076.00		0.00	5,076.00
30-770-7990-00	PRIV ANCIL ROUTINE/COMPLEX	6,868.00		0.00	6,868.00
30-772-7700-00	MCARE ANCIL PHARMACY	85,608.00		0.00	85,608.00
30-772-7730-00	MCARE ANCI LABS	17,273.00		0.00	17,273.00
30-772-7750-00	MCARE ANCIL X-RAY	4,277.00		0.00	4,277.00
30-772-7760-00	MCARE ANCIL AMBULANCE	7,764.00		0.00	7,764.00
30-772-7770-00	MCARE AIR FLUIDIZED THERAPY	5,663.00		0.00	5,663.00
30-772-7799-00	MCARE MISC CONSOLIDATED BILLI	481.00		0.00	481.00
30-772-7982-00	MCARE ANCI OTHER IMAGING	737.00		0.00	737.00
30-772-7990-00	MCARE ANCI ROUTINE/CMPLX	16,781.00		0.00	16,781.00
30-776-7700-00	MCAID ANCIL PHARMACY	12,409.00		0.00	12,409.00
30-776-7730-00	MCAID ANCIL LAB	1,555.00		0.00	1,555.00
30-776-7770-00	MCAID AIR FLUIDIZED THERAPY	5,404.00		0.00	5,404.00
30-776-7990-00	MCAID ANCI ROUTINE/CMPLX	39,871.00		0.00	39,871.00
30-778-7700-00	MGD ANCIL PHARMACY	69,481.00		0.00	69,481.00
30-778-7730-00	MGD ANCIL LABS	15,003.00		0.00	15,003.00
30-778-7750-00	MGD ANCIL X-RAY	2,049.00		0.00	2,049.00
30-778-7770-00	MGD AIR FLUIDIZED THERAPY	37.00		0.00	37.00
30-778-7982-00	MGD OTHER IMAGING	612.00		0.00	612.00
30-778-7990-00	MGD ANCIL ROUTINE/CMPLX	7,185.00		0.00	7,185.00
30-802-7800-00	MCARE THER PT	132,285.00		0.00	132,285.00
30-802-7810-00	MCARE THER OT	128,383.00		0.00	128,383.00
30-802-7820-00	MCARE THER ST	71,371.00		0.00	71,371.00

Client: **A285173 - Bane Brighton House LLC**
Engagement: **MDMC 2022 - Bane Brighton LLC**
Period Ending: **12/31/2022**
Trial Balance: **T01 - Master TB**
Workpaper: **T.01 - SNF-CR TB Report**

Account	Description	FINAL	JE Ref #	MCD JE	MCAID
		12/31/2022			12/31/2022
30-804-7800-00	MED B THER PT	24,269.00		0.00	24,269.00
30-804-7810-00	MEDB THER OT	16,936.00		0.00	16,936.00
30-804-7820-00	MED B THER ST	12,348.00		0.00	12,348.00
30-804-7825-00	MED B OTHER PT THERAPY	35,420.00		0.00	35,420.00
30-804-7826-00	MED B THER OTHER OT	33,678.00		0.00	33,678.00
30-804-7827-00	MED B THER OTHER SPEECH	14,256.00		0.00	14,256.00
30-806-7800-00	MCAID THER PT	1,463.00		0.00	1,463.00
30-806-7810-00	MCAID THER OT	1,697.00		0.00	1,697.00
30-806-7820-00	MCAID THER ST	677.00		0.00	677.00
30-808-7800-00	MGD THERAP PT	62,759.00		0.00	62,759.00
30-808-7810-00	MGD THERAP OT	67,251.00		0.00	67,251.00
30-808-7820-00	MGD THERAP ST	36,499.00		0.00	36,499.00
30-860-8030-00	COVID 19 EXPENSES	176,089.00		0.00	176,089.00
30-900-9999-00	EXTRAORDINARY	(7,750.00)		0.00	(7,750.00)
30-950-7730-00	PRIOR YEAR OTHER EXPENSE	(12,354.00)		0.00	(12,354.00)
Subtotal [2] Income Statement		367,875.00		0.00	367,875.00
Total [TB] Trial Balance		0.00		0.00	0.00
Sum of Account Groups		0.00		0.00	0.00
Net (Income) Loss		0.00		0.00	0.00

Tickmarks

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Client: **A285173 - Bane Brighton House LLC**
Engagement: **MDMC 2022 - Bane Brighton LLC**
Period Ending: **12/31/2022**
Trial Balance: **T01 - Master TB**
Workpaper: **T:02 - SNF-CR Groupings**

Account	Description	MCAID 12/31/2022	1st PP-MCAID 12/31/2021
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
30-100-1014-00	CASH CITIZENS - BOS	(2,114,457.00)	0.00
30-100-1017-00	CASH CITIZENS	2,230,043.00	0.00
30-100-1020-00	CASH PAYROLL	53,509.00	25,018.14
30-100-1035-00	CASH PETTY CASH	1,000.00	1,000.00
Subtotal : None		170,095.00	26,018.14
Total [S6L1.1C1]	Cash and Cash Equivalents	170,095.00	26,018.14
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A/ R Self-Pay Patients (Private)]			
30-105-1060-00	A/R ACCOUNTS RECEIVABLE	1,492,171.00	1,037,290.64
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		1,492,171.00	1,037,290.64
Total [S6L1.5C1]	Payer Accounts Receivable	1,492,171.00	1,037,290.64
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
30-105-1120-00	A/R ALLOWANCE DOUBTFUL ACCOUN	(155,664.00)	(201,757.38)
Subtotal : None		(155,664.00)	(201,757.38)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(155,664.00)	(201,757.38)
Group : [S6L1.8C1]	Receivable from Affiliates/Related Parties		
Subgroup : None			
30-150-1863-00	INTER-CO RR ESCROW	0.00	87,553.01
Subtotal : None		0.00	87,553.01
Total [S6L1.8C1]	Receivable from Affiliates/Related Parties	0.00	87,553.01
Group : [S6L1.10C1]	Supply Inventory		
Subgroup : None			
30-130-1330-00	INVENTORY FACILITY	43,500.00	43,500.00
Subtotal : None		43,500.00	43,500.00
Total [S6L1.10C1]	Supply Inventory	43,500.00	43,500.00
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			
30-105-1061-00	A/R EXCHANGE	13,675.00	0.00
30-105-1065-00	A/R OTHER	5,744.00	3,577.20
30-150-1250-00	PATIENT FUNDS EXCHANGE	0.00	(145.60)
30-200-2012-00	DUE TO/FROM MEDICAID	3,375.00	45,000.00
Subtotal : None		22,794.00	48,431.60
Total [S6L1.11C1]	Other Receivables	22,794.00	48,431.60
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
30-120-1280-00	PREPAID INSURANCE	6,096.00	29,372.30
30-120-1281-00	PREPAID WORKERS COMP INS	9,409.00	6,848.00
Subtotal : None		15,505.00	36,220.30
Total [S6L1.13C1]	Prepaid Insurance	15,505.00	36,220.30
Group : [S6L1.15C1]	Other Prepaid Expenses		
Subgroup : None			
30-120-1300-00	PREPD EXPENSE OTHER	41,736.00	725.69
Subtotal : None		41,736.00	725.69
Total [S6L1.15C1]	Other Prepaid Expenses	41,736.00	725.69
Group : [S6L2.3C1]	Improvements - Cost		
Subgroup : [S6L2.3C1] Building Improvements			
30-135-1561-00	BUILDING IMPROVEMENTS	167,409.00	167,409.36
30-135-1562-00	BUILDING IMPROVEMENTS	8,928.00	0.00

Subtotal [S6L2.3C1A] Building Improvements	176,337.00	167,409.36	8,927.64
Subgroup : [S6L2.3C1A/D Building Improvements			
30-136-1561-00 ACCUM DEPR BUILDING IMROVEMEN	(25,651.00)	(25,651.00)	
Subtotal [S6L2.3C1D] A/D Building Improvements	(25,651.00)	(25,651.00)	0.00
Total [S6L2.3C1] Improvements - Cost	150,686.00	141,758.36	
Group : [S6L2.4C1] Equipment			
Subgroup : [S6L2.4C1] Equipment Cost			
30-135-1641-00 COMPUTER EQUIPMENT	67,048.00	61,669.55	5,378.45
30-135-1670-00 EQUIPMENT	306,607.00	278,078.98	28,528.02
Subtotal [S6L2.4C1A] Equipment Cost	373,655.00	339,748.53	33,906.47
Subgroup : [S6L2.4C1A/D Equipment			
30-136-1641-00 ACCUM DEPR COMPUTER EQUIPMENT	(25,455.00)	(25,454.51)	
30-136-1670-00 ACCUM DEPR EQUIPMENT	(118,606.00)	(94,606.50)	
Subtotal [S6L2.4C1b] A/D Equipment	(144,061.00)	(120,061.01)	(23,999.99)
Total [S6L2.4C1] Equipment	229,594.00	219,687.52	
Group : [S6L2.5C1] Software/Limited Life Assets			
Subgroup : [S6L2.5C1] Software Cost			
30-135-1688-00 SOFTWARE	5,107.00	5,106.51	
Subtotal [S6L2.5C1A] Software Cost	5,107.00	5,106.51	0.49
Subgroup : [S6L2.5C1A/D Software			
30-136-1688-00 ACCUM DEPREC SOFTWARE	(4,583.00)	(4,583.50)	
Subtotal [S6L2.5C1B] A/D Software	(4,583.00)	(4,583.50)	0.50
Total [S6L2.5C1] Software/Limited Life Assets	524.00	523.01	
Group : [S6L3.3C1] Other Deferred Charges and Non Current Assets			
Subgroup : None			
30-150-1877-00 DEPOSITS OTHER	1,173.00	1,173.35	
Subtotal : None	1,173.00	1,173.35	
Total [S6L3.3C1] Other Deferred Charges and Non Current Ass	1,173.00	1,173.35	
Group : [S6L5.1C1] Trade Payable			
Subgroup : None			
30-100-1012-00 CASH DISBURSEMENT	(1,208,549.00)	(146,105.25)	
30-200-2010-00 A/P ACCOUNTS PAYABLE	(1,764,080.00)	(1,319,295.64)	
30-215-2104-00 NOTES S-T INSURANCE FINANCING	0.00	(21,294.00)	
Subtotal : None	(2,972,629.00)	(1,486,694.89)	
Total [S6L5.1C1] Trade Payable	(2,972,629.00)	(1,486,694.89)	
Group : [S6L5.2C1] Accrued Expenses			
Subgroup : None			
30-120-1301-00 PREPAID HEALTH INSURANCE	(163,834.00)	(89,659.57)	
30-200-2401-00 A/P MGMT FEE PAYABLE	20,861.00	(1,280.64)	
30-205-2030-00 ACCRUED EXPENSES	(221,146.00)	(49,562.62)	
30-205-2033-00 ACCRUED AUDIT FEES	(1,573.00)	0.00	
30-210-2075-00 USER FEE PAYABLE	(409,271.00)	(364,638.10)	
Subtotal : None	(774,963.00)	(505,140.93)	
Total [S6L5.2C1] Accrued Expenses	(774,963.00)	(505,140.93)	
Group : [S6L5.3C1] Due to Insurance Payers			
Subgroup : [S6L5.3C1] Due Medicare Estimated			
30-200-2016-00 DUE TO/FROM MEDICARE	0.00	667.17	
Subtotal [S6L5.3C1F] Due Medicare Estimated	0.00	667.17	
Total [S6L5.3C1] Due to Insurance Payers	0.00	667.17	
Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities			
Subgroup : [S6L5.7C1] Accrued Salaaries			
30-205-2035-00 ACCRUED PAYROLL	(99,392.00)	(90,864.68)	
30-205-2036-00 ACCRUED VACATION PAY	(178,551.00)	(164,305.11)	
Subtotal [S6L5.7C1A] Accrued Salaaries	(277,943.00)	(255,169.79)	

Subgroup : [S6L5.7C1]Accrued Payroll Taxes Withheld

30-225-2225-00	PAYROLL 401K WITHHOLDING	0.00	(919.18)
30-225-2227-00	PAYROLL WITHHOLDING OTHER	(1,278.00)	(1,277.68)
Subtotal [S6L5.7C1B] Accrued Payroll Taxes Withheld		(1,278.00)	(2,196.86)

Subgroup : [S6L5.7C1]Accrued Payroll Taxes Payable

30-220-2214-00	PAYROLL ACCRUED PAYROLL TAXES	(1,665.00)	(17,245.42)
30-220-2216-00	PAYROLL MUTA	(4,216.00)	(4,215.94)
30-220-2219-00	PAYROLL FEDERAL TAX DEPOSITS	(25,463.00)	(25,463.28)
Subtotal [S6L5.7C1C] Accrued Payroll Taxes Payable		(31,344.00)	(46,924.64)

Subgroup : [S6L5.7C1]Other Payroll Liabilities

30-225-2230-00	PAYROLL COL LIFE INSURANCE	4,273.00	3,604.86
30-225-2231-00	PAYROLL 401K LOANS	0.00	(464.20)
30-225-2234-00	MA EE FAMILY MEDICAL LEAVE(M1)	(5,246.00)	0.00
30-225-2235-00	MA EE PERS FAMILY LEAVE (M2)	(2,811.00)	0.00
Subtotal [S6L5.7C1D] Other Payroll Liabilities		(3,784.00)	3,140.66

Total [S6L5.7C1] Accrued Salaries & Payroll Liabilities		(314,349.00)	(301,150.63)
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Group : [S6L5.10C1] Other Current Liabilities

Subgroup : None

30-230-2251-01	CLA- True Deferred Revenue	0.00	(1,537.65)
30-230-2252-00	DEFERRED RENT	(331,441.00)	(294,610.82)
Subtotal : None		(331,441.00)	(296,148.47)
Total [S6L5.10C1] Other Current Liabilities		(331,441.00)	(296,148.47)

Group : [S6L6.2C1] Due to Related Parties, Subsidiaries & Affiliates

Subgroup : None

30-100-1010-00	MASTER ZBA INTER-CO	1,665,941.00	86,337.87
30-100-1010-50	MASTER INTER-CO	(4,157,740.00)	(3,615,482.54)
30-240-2315-10	DUE TO/FROM BANE CONCORD	(409,020.00)	(137,696.51)
30-240-2317-10	DUE TO/FROM SEACOAST	(3,960.00)	0.00
30-240-2400-10	Due to/from John Scott	(5,067.00)	0.00
30-240-2405-00	Colonial ZBA Inter-Co	(44,707.00)	(81,537.27)
30-240-2411-00	EXCHANGE HANCOCK PARK	7,380.00	7,379.75
30-240-2411-10	Due to/from Hancock Park	(3,437.00)	0.00
30-240-2415-10	Due to/from Bay Path	21,215.00	0.00
30-240-2423-10	Due to/from Harbor House	(48,616.00)	0.00
30-240-2437-00	DUE PARK PLACE	(12,099.00)	0.00
Subtotal : None		(2,990,110.00)	(3,740,998.70)
Total [S6L6.2C1] Due to Related Parties, Subsidiaries & Affiliates		(2,990,110.00)	(3,740,998.70)

Group : [S6L8C.7C4] Owners Equity Balance-Dividends Paid

Subgroup : None

30-260-2770-00	RETAINED EARNINGS	5,003,503.00	4,527,543.48
Subtotal : None		5,003,503.00	4,527,543.48
Total [S6L8C.7C4] Owners Equity Balance-Dividends Paid		5,003,503.00	4,527,543.48

4558497 445,006.00

Group : [S2L1.1C1] Private Pay

Subgroup : None

30-310-3000-00	PRIVATE ROOM & BOARD	(900,156.00)	(689,724.00)
Subtotal : None		(900,156.00)	(689,724.00)
Total [S2L1.1C1] Private Pay		(900,156.00)	(689,724.00)

Group : [S2L1.2C1] Commerical Managed Care

Subgroup : None

30-335-3000-00	BC/BS ROOM & BOARD	(4,023.00)	(26,718.00)
30-340-3000-00	HARVARD ROOM & BOARD	(27,666.00)	0.00
30-345-3000-00	TUFTS ROOM & BOARD	(81,837.00)	(124,152.00)
Subtotal : None		(113,526.00)	(150,870.00)
Total [S2L1.2C1] Commerical Managed Care		(113,526.00)	(150,870.00)

Group : [S2L1.4C1] Medicare-Fee-For-Service

Subgroup : None

30-315-3000-00	MEDICARE ROOM & BOARD	(2,474,917.00)	(2,492,022.11)
Subtotal : None		(2,474,917.00)	(2,492,022.11)

Total [S2L1.4C1]	Medicare-Fee-For-Service	(2,474,917.00)	(2,492,022.11)
Group : [S2L1.5C1]	Medicare Managed Care (Part C)		
Subgroup : None			
30-330-3000-00	INSURANCE ROOM & BOARD	(1,106,887.00)	(253,049.52)
Subtotal : None		(1,106,887.00)	(253,049.52)
Total [S2L1.5C1]	Medicare Managed Care (Part C)	(1,106,887.00)	(253,049.52)
Group : [S2L1.6C1]	MassHealth Fee-for-Service		
Subgroup : None			
30-311-3000-00	MEDICAID PENDING ROOM & BOARD	(65,187.00)	(4,986.70)
30-311-3090-00	MEDICAID PENDING PRIOR YEAR	0.00	3,755.40
30-325-3000-00	MASS MEDICAID ROOM&BOARD	(2,550,531.00)	(2,537,775.37)
Subtotal : None		(2,615,718.00)	(2,539,006.67)
Total [S2L1.6C1]	MassHealth Fee-for-Service	(2,615,718.00)	(2,539,006.67)
Group : [S2L1.8C1]	Senior Care Options		
Subgroup : None			
30-326-3000-00	MEDICAID MGD CARE ROOM & BOARD	(2,247,455.00)	(1,941,019.65)
Subtotal : None		(2,247,455.00)	(1,941,019.65)
Total [S2L1.8C1]	Senior Care Options	(2,247,455.00)	(1,941,019.65)
Group : [S2L1.12C1]	Medicaid Patient Paid Amount		
Subgroup : None			
30226	MEDICAID RESOURCE	0.00	(218,933.00)
Subtotal : None		0.00	(218,933.00)
Total [S2L1.12C1]	Medicaid Patient Paid Amount	0.00	(218,933.00)
Group : [S2L1.4C2]	Ancillary-Medicare Fee-for-Service		
Subgroup : None			
30-310-3200-00	PRIVATE PHARMACY	(92.00)	0.00
30-310-3300-00	PRIVATE PT	0.00	(135.40)
30-310-3310-00	PRIVATE OT	0.00	(89.64)
30-315-3200-00	MEDICARE PHARMACY	(80,675.00)	(88,042.49)
30-315-3210-00	MEDICARE IV THERAPY	(5,778.00)	(1,448.00)
30-315-3230-00	MEDICARE LABS	(17,264.00)	(18,239.85)
30-315-3250-00	MEDICARE X-RAY	(5,120.00)	(2,320.00)
30-315-3300-00	MEDICARE PT	(334,495.00)	(325,739.84)
30-315-3301-00	MEDICARE PT EVAL	(35,842.00)	(30,723.20)
30-315-3310-00	MEDICARE OT	(386,382.00)	(390,165.66)
30-315-3311-00	MEDICARE OT EVAL	(35,634.00)	(29,683.00)
30-315-3320-00	MEDICARE SPEECH	(381,547.00)	(427,850.66)
30-315-3321-00	MEDICARE ST EVAL	(69,109.00)	(60,345.68)
30-315-3342-00	MEDICARE CONT ADJ OTHER	1,351,845.00	1,374,558.38
30-315-4900-00	MEDICARE SEQ CONT ADJ	26,470.00	(15.87)
30-315-4905-00	MEDICARE ACO CONT ADJ	103.00	(406.29)
30-320-3300-00	MED B PT	(58,938.00)	(46,779.56)
30-320-3301-00	MED B PT EVALUATION	(4,794.00)	(6,820.20)
30-320-3310-00	MED B OT	(45,059.00)	(71,822.62)
30-320-3311-00	MED B OCCUPATIONAL THERAPY	(5,059.00)	(10,329.66)
30-320-3320-00	MED B SPEECH	(28,773.00)	(53,263.22)
30-320-3321-00	MED B ST EVAL	(3,800.00)	(9,530.26)
30-320-3342-00	MED B CONT ADJ OTHER	83,528.00	114,403.08
30-320-4900-00	MED B SEQUESTRATION	687.00	0.00
30-325-3200-00	MEDICAID PHARMACY	(10,178.00)	(5,463.11)
30-325-3210-00	MEDICAID IV THERAPY	0.00	(18.50)
30-325-3230-00	MEDICAID LABS	(40.00)	(61.98)
30-325-3250-00	MEDICAID X-RAY	(70.00)	(130.00)
30-325-3300-00	MEDICAID PT	(8,811.00)	(8,722.34)
30-325-3301-00	MEDICAID PT EVAL	(1,370.00)	(1,786.42)
30-325-3310-00	MEDICAID OT	(9,740.00)	(10,105.18)
30-325-3311-00	MEDICAID OT EVAL	(1,380.00)	(1,965.32)
30-325-3320-00	MEDICAID SPEECH	(3,126.00)	(3,653.60)
30-325-3321-00	MEDICAID ST EVAL	(1,734.00)	(713.78)
30-325-3342-00	MEDICAID CONT ADJ OTHER	36,448.00	32,620.23
30-326-3200-00	MEDICAID MGD CARE PHARMACY	(3,027.00)	(1,759.60)
30-326-3210-00	MEDICAID MGD CARE IV THERAPY	(278.00)	0.00
30-326-3230-00	MEDICAID MGD CARE LABS	(271.00)	(197.08)

30-326-3250-00	MEDICAID MGD CARE XRAY	(201.00)	0.00
30-326-3300-00	MEDICAID MGD CARE PT	(5,092.00)	(2,528.66)
30-326-3301-00	MEDICAID MGD CARE PT EVAL	(685.00)	(454.68)
30-326-3310-00	MEDICAID MGD CARE OT	(5,103.00)	(3,930.62)
30-326-3311-00	MEDICAID MGD CARE OT EVAL	(690.00)	(439.56)
30-326-3321-00	MEDICAID MGD CARE SPEECH EVAL	(5,131.00)	(520.80)
30-326-3342-00	MEDICAID MGD CARE CONT ADJ	20,391.00	9,831.00
30-335-3200-00	BC/BS PHARMACY	(832.00)	(1,530.43)
30-335-3210-00	BC/BS IV THERAPY	(371.00)	0.00
30-335-3230-00	BC/BS LABS	(86.00)	(489.62)
30-335-3300-00	BC/BS PT	(1,257.00)	(4,672.26)
30-335-3301-00	BC/BS PT EVAL	(685.00)	(909.36)
30-335-3310-00	BC/BS OT	(979.00)	(7,375.86)
30-335-3311-00	BC/BS OT EVAL	(690.00)	(879.12)
30-335-3320-00	BC/BS SPEECH	(346.00)	(2,888.10)
30-335-3321-00	BC/BS ST EVAL	(513.00)	(192.98)
30-335-3342-00	BC/BS CONT ADJ	5,760.00	18,937.73
30-340-3200-00	HARVARD PHARMACY	(621.00)	0.00
30-340-3230-00	HARVARD LABS	(196.00)	0.00
30-340-3250-00	HARVARD X-RAY	(324.00)	0.00
30-340-3300-00	HARVARD PT	(4,662.00)	0.00
30-340-3301-00	HARVARD PT EVAL	(913.00)	0.00
30-340-3310-00	HARVARD OT	(6,346.00)	0.00
30-340-3311-00	HARVARD OT EVAL	(920.00)	0.00
30-340-3320-00	HARVARD SPEECH	(9,316.00)	0.00
30-340-3321-00	HARVARD ST EVAL	(2,316.00)	0.00
30-340-3342-00	HARVARD CONT ADJ	25,614.00	0.00
30-345-3200-00	TUFTS PHARMACY	(6,828.00)	(13,883.99)
30-345-3210-00	TUFTS IV THERAPY	(1,633.00)	(14,104.27)
30-345-3230-00	TUFTS LABS	(1,247.00)	(1,094.96)
30-345-3250-00	TUFTS X-RAY	(210.00)	(134.00)
30-345-3300-00	TUFTS PT	(22,740.00)	(25,382.04)
30-345-3301-00	TUFTS PT EVAL	(1,826.00)	(3,410.10)
30-345-3310-00	TUFTS OT	(22,609.00)	(35,246.20)
30-345-3311-00	TUFTS OT EVAL	(1,840.00)	(3,296.70)
30-345-3320-00	TUFTS SPEECH	(18,999.00)	(22,595.52)
30-345-3321-00	TUFTS ST EVAL	(1,803.00)	(1,427.56)
30-345-3342-00	TUFTS CONT ADJ	79,736.00	120,575.34
Subtotal : None		(35,814.00)	(84,789.64)
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(35,814.00)	(84,789.64)

Group : [S2L1.5C2] Ancillary-Medicare Managed Care (Part C)			
Subgroup : None			
30-320-3291-00	MED B FLU VACCINE INCOME	(1,371.00)	0.00
30-330-3200-00	INSURANCE PHARMACY	(67,127.00)	(34,134.09)
30-330-3210-00	INSURANCE IV THERAPY	(4,701.00)	(2,614.83)
30-330-3230-00	INSURANCE LABS	(12,216.00)	(7,660.67)
30-330-3250-00	INSURANCE X-RAY	(1,980.00)	(1,840.00)
30-330-3300-00	INSURANCE PT	(285,790.00)	(168,726.49)
30-330-3301-00	INSURANCE PT EVAL	(34,018.00)	(19,778.58)
30-330-3310-00	INSURANCE OT	(350,199.00)	(222,094.68)
30-330-3311-00	INSURANCE OT EVAL	(42,323.00)	(23,296.68)
30-330-3320-00	INSURANCE SPEECH	(242,977.00)	(175,369.16)
30-330-3321-00	INSURANCE ST EVAL	(51,953.00)	(26,276.12)
30-330-3342-00	INSURANCE CONT ADJ	1,000,145.00	195,420.15
30-331-3342-00	OTHER INSURANCE CONT ADJ	5,848.00	2,376.26
Subtotal : None		(88,662.00)	(483,994.89)
Total [S2L1.5C2]	Ancillary-Medicare Managed Care (Part C)	(88,662.00)	(483,994.89)

Group : [S2L3.2C1] Endowment & Other Non Recoverable Revenue			
Subgroup : None			
30-315-3028-00	MEDICARE HSS STIMULUS	0.00	(66,688.93)
30-325-3010-00	MEDICAID COVID TRANS ADD-ON	(23,600.00)	(6,630.00)
30-325-3028-00	COMM OF MASS STIMULUS	0.00	(310,836.00)
30-385-3790-00	OTHER MISCELLANEOUS INCOME	(746,313.00)	(18,384.83)
30-385-3791-00	Refundable Advance Revenue	0.00	(898,200.00)
Subtotal : None		(769,913.00)	(1,300,739.76)
Total [S2L3.2C1]	Endowment & Other Non Recoverable Revenue	(769,913.00)	(1,300,739.76)

Group : [S2L3.6C1] Prior Year Retroactive Revenue			
Subgroup : None			
30-310-3090-00	PRIVATE PY INCOME	21,167.00	(23,490.00)
30-315-3090-00	MEDICARE PY INCOME	(25,728.00)	4,612.55
30-325-3090-00	MEDICAID PY INCOME	(20,507.00)	2,998.21
30-326-3090-00	MEDICAID MGD CARE PY	5,611.00	(280.01)
30-330-3090-00	INSURANCE PY INCOME	33,755.00	42.54
30-340-3090-00	HARVARD PY INCOME	0.00	1,044.00
30-345-3090-00	TUFTS PY INCOME	3,046.00	731.00
30-385-3090-00	OTHER PRIOR YEAR INCOME	10,203.00	0.00
Subtotal : None		27,547.00	(14,341.71)
Total [S2L3.6C1]	Prior Year Retroactive Revenue	27,547.00	(14,341.71)

Group : [S2L3.7C1] Interest Income			
Subgroup : None			
30-380-3880-00	INTEREST INCOME	(153.00)	(313.44)
Subtotal : None		(153.00)	(313.44)
Total [S2L3.7C1]	Interest Income	(153.00)	(313.44)

Group : [S3L1.1C1] Director of Nurses Salary			
Subgroup : None			
30-600-4000-00	S&W DIRECTOR	83,180.00	38,794.73
30-600-4000-98	S&W DIRECTOR BILL-OUT	33,120.00	47,880.00
Subtotal : None		116,300.00	86,674.73
Total [S3L1.1C1]	Director of Nurses Salary	116,300.00	86,674.73

Group : [S3L1.7C1] Registered Nurses Salaries			
Subgroup : None			
30-600-4005-00	S&W ASSISTANT DIRECTOR	1,857.00	0.00
30-600-4005-98	S&W ASSISTANT DIRECTOR BILLOUT	760.00	0.00
30-600-4051-00	S&W SUPERVISOR MEDICARE	110,335.00	192,089.65
30-600-4061-00	S&W RN MEDICARE	264,760.00	455,456.20
30-600-4061-10	S&W RN MEDICARE COV	0.00	(142.93)
30-600-4062-00	S&W ORIENTATION/ED RN	3,859.00	70.00
30-600-4062-50	S&W EDUC/CLASS RN	988.00	0.00
30-600-4073-00	S&W UNIT MANAGER	10,041.00	98,844.80
Subtotal : None		392,600.00	746,317.72
Total [S3L1.7C1]	Registered Nurses Salaries	392,600.00	746,317.72

Group : [S3L1.10C1] Registered Nurses Purchased Service Per Diem			
Subgroup : None			
30-600-6036-00	PURCHASED SERVICE RN	138,944.00	16,328.22
30-600-6037-00	PURCHASED SERVICE RN MEDICARE	105,129.00	17,710.75
Subtotal : None		244,073.00	34,038.97
Total [S3L1.10C1]	Registered Nurses Purchased Service Per Diem	244,073.00	34,038.97

Group : [S3L1.12C1] Licensed Practical Nurses Salary			
Subgroup : None			
30-600-4051-01	S&W LPN NURSING SUPERVISOR	84,363.00	704.40
30-600-4051-10	S&W SUPERVISOR MEDICARE COV	0.00	(29.79)
30-600-4057-01	S&W LPN MDS	4,080.00	0.00
30-600-4066-00	S&W LPN MEDICARE	1,320,375.00	1,542,972.90
30-600-4066-10	S&W LPN MEDICARE COV	0.00	(163.07)
30-600-4068-00	S&W ORIENTATION/ED LPN	2,029.00	0.00
30-600-4068-50	S&W EDUC/CLASS LPN	605.00	292.76
30-600-4073-01	S&W LPN UNIT MANAGER	81,411.00	10,318.00
Subtotal : None		1,492,863.00	1,554,095.20
Total [S3L1.12C1]	Licensed Practical Nurses Salary	1,492,863.00	1,554,095.20

Group : [S3L1.15C1] Licensed Practical Nurses Purchased Service Per Diem			
Subgroup : None			
30-600-6046-00	PURCHASED SERVICE LPN MEDICARE	202,383.00	17,880.44
Subtotal : None		202,383.00	17,880.44
Total [S3L1.15C1]	Licensed Practical Nurses Purchased Service Per Diem	202,383.00	17,880.44

Group : [S3L1.17C1] Certified Nurses Aides Salaries			
Subgroup : None			

30-600-4070-00	S&W NURSES AIDES	0.00	4,827.50
30-600-4071-00	S&W NURSES AIDE MEDICARE	1,330,595.00	1,257,818.76
30-600-4071-10	S&W NURSES AIDE MEDICARE COV	0.00	(569.75)
30-600-4072-00	S&W ORIENTATION/ED C.N.A.	1,530.00	0.00
30-600-4072-50	S&W EDUC/CLASS CNA	894.00	0.00
Subtotal : None		1,333,019.00	1,262,076.51
Total [S3L1.17C1]	Certified Nurses Aides Salaries	1,333,019.00	1,262,076.51

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

Subgroup : None			
30-600-6055-00	PURCHAED SERVICE NA	61,558.00	0.00
30-600-6056-00	PURCHASED SERVICE NA MEDICARE	20,808.00	412.57
Subtotal : None		82,366.00	412.57
Total [S3L1.20C1]	Certified Nurses Aides Purchased Service Pe	82,366.00	412.57

Group : [S3L2.1C1] Administration Salaries

Subgroup : [S3L2.1C1]Administrator Salaries			
30-400-4001-00	S&W ADMINISTRATION	125,763.00	122,735.74
Subtotal [S3L2.1C1A] Administrator Salaries		125,763.00	122,735.74
Total [S3L2.1C1]	Administration Salaries	125,763.00	122,735.74

Group : [S3L2.7C1] Clerical Staff Salaries

Subgroup : None			
30-400-4006-00	S&W RECEPTION	38,854.00	83,801.16
30-400-4007-00	S&W OFFICE	63,640.00	94,261.78
30-600-4083-00	S&W SCHEDULER	61,016.00	8,331.06
Subtotal : None		163,510.00	186,394.00
Total [S3L2.7C1]	Clerical Staff Salaries	163,510.00	186,394.00

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

Subgroup : None			
30-400-4010-98	S&W CLERICAL HO BILL-OUT	89,061.00	89,061.36
Subtotal : None		89,061.00	89,061.36
Total [S3L2.10C1]	Clerical Staff Purchased Service	89,061.00	89,061.36

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

Subgroup : None			
30-400-4151-00	PAYROLL/BKBP SERVICE	35,353.00	40,623.55
30-772-7799-00	MCARE MISC CONSOLIDATED BILLI	481.00	223.76
Subtotal : None		35,834.00	40,847.31
Total [S3L2.11C1]	Electronic Data Processing, Payroll & Bookke	35,834.00	40,847.31

Group : [S3L2.12C1] Office Supplies

Subgroup : None			
30-400-4170-00	PURCHASED SERVICE FIXED	9,372.00	7,032.43
30-400-4220-00	COMPUTER EXPENSE	59,040.00	62,341.50
30-400-4220-98	COMPUTER EXPENSE BILL-OUT	4,919.00	4,918.68
30-400-4225-00	FIXED SOFTWARE EXPENSE	46,085.00	57,890.77
30-400-4240-00	PRINTING EXPENSE	256.00	2,613.63
30-400-4245-00	POSTAGE EXPENSE	878.00	1,200.89
30-400-4248-00	BANK CHARGES/FEES	4,178.00	35.00
30-400-4250-00	OFFICE SUPPLIES & EXPENSE	24,144.00	11,359.80
Subtotal : None		148,872.00	147,392.70
Total [S3L2.12C1]	Office Supplies	148,872.00	147,392.70

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

Subgroup : None			
30-400-4261-00	TELEPHONE	29,962.00	22,084.16
30-400-4263-00	TELEPHONE WIRELESS	1,367.00	1,559.95
Subtotal : None		31,329.00	23,644.11
Total [S3L2.13C1]	Telecommunications (e.g. Internet & Phone)	31,329.00	23,644.11

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

Subgroup : None			
30-400-4270-00	TRAVEL/MILEAGE	745.00	0.00
Subtotal : None		745.00	0.00
Total [S3L2.15C1]	Travel, Conventions & Meetings	745.00	0.00

Group : [S3L2.16C1] Advertising: Help Wanted		
Subgroup : None		
30-400-4290-00	RECRUITMENT FEES	19,500.00
30-400-4295-00	ADVERTISING - HELP WANTED	24,175.00
Subtotal : None		43,675.00
Total [S3L2.16C1]	Advertising: Help Wanted	43,675.00
Group : [S3L2.17C1] Licenses & Dues: Patient Care Related Portion		
Subgroup : None		
30-400-4301-00	LICENSE DUES PT	13,978.00
Subtotal : None		13,978.00
Total [S3L2.17C1]	Licenses & Dues: Patient Care Related Portio	13,978.00
Group : [S3L2.18C1] Continuing Professional Education / Training & Development		
Subgroup : [S3L2.18C Administration Education / Training		
30-400-4164-00	PROF SERVICE ED-ADMINISTRATOR	0.00
30-400-4255-00	TUITION & EDUCATION MGMT	0.00
Subtotal [S3L2.18C1A Administration Education / Training		0.00
Total [S3L2.18C1]	Continuing Professional Education / Training	0.00
Group : [S3L2.19C1] Accounting Services (not related to Appeals)		
Subgroup : None		
30-400-4325-00	ACCOUNTING	8,664.00
Subtotal : None		8,664.00
Total [S3L2.19C1]	Accounting Services (not related to Appeals)	8,664.00
Group : [S3L2.20C1] Insurance: Malpractice & General Liability		
Subgroup : None		
30-400-4452-00	INSURANCE LIABILITY & MALPRAC	66,680.00
Subtotal : None		66,680.00
Total [S3L2.20C1]	Insurance: Malpractice & General Liability	66,680.00
Group : [S3L2.22C1] Other A & G Expenses		
Subgroup : None		
30-400-4165-00	PROFESSIONAL SERVICES	8,859.00
30-400-4259-00	MISCELLANEOUS EXPENSE	6,733.00
30-400-4495-00	PRIOR YEAR EXPENSE	15,128.00
30-900-9999-00	EXTRAORDINARY	(7,750.00)
30-950-7730-00	PRIOR YEAR OTHER EXPENSE	(12,354.00)
Subtotal : None		10,616.00
Total [S3L2.22C1]	Other A & G Expenses	10,616.00
Group : [S3L2B.1C1] Advertising Marketing		
Subgroup : None		
30-400-4298-00	ADV/MARKETING PROMOTIONAL	14,094.00
Subtotal : None		14,094.00
Total [S3L2B.1C1]	Advertising Marketing	14,094.00
Group : [S3L2B.3C1] Accounting: Appeal Service		
Subgroup : None		
30-400-4331-00	APPEAL FEES	156.00
Subtotal : None		156.00
Total [S3L2B.3C1]	Accounting: Appeal Service	156.00
Group : [S3L2B.6C1] Legal: Other		
Subgroup : None		
30-400-4330-00	LEGAL	25,210.00
Subtotal : None		25,210.00
Total [S3L2B.6C1]	Legal: Other	25,210.00
Group : [S3L2B.8C1] Management Company Fees		
Subgroup : None		
30-400-4160-00	MANAGEMENT FEE EXPENSE	516,826.00
Subtotal : None		516,826.00
Total [S3L2B.8C1]	Management Company Fees	516,826.00

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

Subgroup : None

30-400-4457-00	INTEREST WORKING CAPITAL	127,147.00	122,688.79
30-400-4519-00	INTEREST OTHER	42,096.00	22,000.00
Subtotal : None		169,243.00	144,688.79
Total [S3L2B.10C1]	Interest on Working Capital	169,243.00	144,688.79

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

Subgroup : None

30-400-4257-00	LATE CHARGES	5,508.00	89.72
30-400-4258-00	FINES & PENALTY	3,250.00	0.00
Subtotal : None		8,758.00	89.72
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including Interest	8,758.00	89.72

Group : [S3L2B.14C1]Bad Debt Expenses

Subgroup : None

30-400-4499-00	BAD DEBT EXPENSE	49,532.00	20,848.52
Subtotal : None		49,532.00	20,848.52
Total [S3L2B.14C1]	Bad Debt Expenses	49,532.00	20,848.52

Group : [S3L2B.15C1]User Fee Assessment

Subgroup : None

30-400-4265-00	USER FEE	492,611.00	461,863.38
Subtotal : None		492,611.00	461,863.38
Total [S3L2B.15C1]	User Fee Assessment	492,611.00	461,863.38

Group : [S3L3.1C1] Staff Development Coordinator Salaries

Subgroup : None

30-600-4055-00	S&W STAFF DEVELOPMENT	1,547.00	37,573.52
30-600-4055-01	S&W LPN STAFF DEVELOPMENT	112,322.00	58,582.26
Subtotal : None		113,869.00	96,155.78
Total [S3L3.1C1]	Staff Development Coordinator Salaries	113,869.00	96,155.78

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

Subgroup : None

30-510-4021-00	S&W MAINTENANCE	56,577.00	65,656.29
30-510-4042-00	S&W MAINTENANCE -SUPERVISOR	64,662.00	48,358.21
Subtotal : None		121,239.00	114,014.50
Total [S3L3.5C1]	Plant Operations: Salaires	121,239.00	114,014.50

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

Subgroup : None

30-510-4167-00	PURCHASED SERVICE	78,434.00	63,433.70
30-510-4170-00	PURCHASED SERVICE - FIXED	60,958.00	57,118.32
Subtotal : None		139,392.00	120,552.02
Total [S3L3.8C1]	Plant Operations: Purchased Service	139,392.00	120,552.02

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

Subgroup : None

30-510-4251-00	SUPPLIES & EXPENSE	18,584.00	24,289.29
Subtotal : None		18,584.00	24,289.29
Total [S3L3.9C1]	Plant Operations: Supplies & Expenses	18,584.00	24,289.29

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

Subgroup : None

30-510-5121-00	ELECTRICITY	158,649.00	139,093.04
30-510-5123-00	WATER & SEWERAGE	53,313.00	48,044.51
30-510-5125-00	FUEL	0.00	567.44
30-510-5127-00	GAS	40,580.00	27,673.34
Subtotal : None		252,542.00	215,378.33
Total [S3L3.10C1]	Plant Operatins: Utilities	252,542.00	215,378.33

Group : [S3L3.13C1] Dietician: Salaries

Subgroup : None

30-520-4031-00	S&W DIETICIAN	5,418.00	18,363.07
Subtotal : None		5,418.00	18,363.07
Total [S3L3.13C1]	Dietician: Salaries	5,418.00	18,363.07

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

Subgroup : None

30-520-4031-98	S&W DIETICIAN BILLOUT	3,784.00	4,128.00
Subtotal : None		3,784.00	4,128.00
Total [S3L3.16C1]	Dietician: Purchased Service	3,784.00	4,128.00

Group : [S3L3.18C1] Dietary: Salaries

Subgroup : None

30-520-4032-00	S&W DIETARY	151,888.00	125,728.12
30-520-4032-98	S&W DIETARY BILLOUT	344.00	0.00
30-520-4034-00	S&W COOKS	139,208.00	147,434.65
30-520-4034-10	S&W COOKS COV	0.00	(1,370.88)
30-520-4042-00	S&W DIETARY SUPERVISOR	90,917.00	108,673.28
30-520-4167-00	PURCHASED SERVICE	515.00	379.85
Subtotal : None		382,872.00	380,845.02
Total [S3L3.18C1]	Dietary: Salaries	382,872.00	380,845.02

Group : [S3L3.21C1] Dietary: Food

Subgroup : None

30-520-5220-00	FOOD	189,121.00	149,716.53
30-520-5223-00	DIETARY SUPPLEMENTS	5,327.00	829.69
Subtotal : None		194,448.00	150,546.22
Total [S3L3.21C1]	Dietary: Food	194,448.00	150,546.22

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

Subgroup : None

30-520-4168-00	FIXED COST REIMBURSEMENT	22,129.00	18,440.80
30-520-4170-00	PURCHASED SERVICE - FIXED	844.00	2,338.56
Subtotal : None		22,973.00	20,779.36
Total [S3L3.22C1]	Dietary: Purchased Service	22,973.00	20,779.36

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

Subgroup : None

30-520-4251-00	SUPPLIES & EXPENSE	33,197.00	24,365.97
Subtotal : None		33,197.00	24,365.97
Total [S3L3.23C1]	Dietary: Supplies & Expenses	33,197.00	24,365.97

Group : [S3L3.24C1] Housekeeping / Laundry: Salaries

Subgroup : [S3L3.24C1] Housekeeping Salries

30-540-4042-00	S&W HOUSEKEEPING SUPERVISOR	20,048.00	13,896.65
30-540-4045-00	S&W HOUSEKEEPING	238,931.00	204,974.34
30-540-4045-10	S&W HOUSEKEEPING COV	0.00	(323.04)
Subtotal [S3L3.24C1] Housekeeping Salries		258,979.00	218,547.95

Subgroup : [S3L3.24C1] Laundry Salaries

30-530-4040-00	S&W LAUNDRY	36,113.00	34,995.95
Subtotal [S3L3.24C1] Laundry Salaries		36,113.00	34,995.95

Total [S3L3.24C1]	Housekeeping / Laundry: Salaries	295,092.00	253,543.90
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Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense

Subgroup : [S3L3.28C1] Housekeeping Supplies & Expenses

30-540-4251-00	SUPPLIES & EXPENSE	31,823.00	30,440.14
Subtotal [S3L3.28C1] Housekeeping Supplies & Expenses		31,823.00	30,440.14

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

30-530-4251-00	SUPPLIES & EXPENSE	13,708.00	15,367.80
Subtotal [S3L3.28C1] Laundry Supplies & Expense		13,708.00	15,367.80

Total [S3L3.28C1]	Housekeeping / Laundry: Supplies & Expenses	45,531.00	45,807.94
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Group : [S3L3.29C1] Housekeeping / Laundry: Linen & Bedding

Subgroup : None

30-530-5340-00	LINEN & BEDDING	12,359.00	6,644.50
Subtotal : None		12,359.00	6,644.50
Total [S3L3.29C1]	Housekeeping / Laundry: Linen & Bedding	12,359.00	6,644.50

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

Subgroup : None			
30-600-4075-00	S&W MEDICAL RECORDS	8,160.00	0.00
30-600-4079-00	S&W WARD CLERK	49,800.00	45,240.04
Subtotal : None		57,960.00	45,240.04
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salaries	57,960.00	45,240.04

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

Subgroup : [S3L3.40CMMQ Salaries			
30-600-4058-00	S&W MMQ	10,240.00	8,435.45
Subtotal [S3L3.40C1AMMQ Salaries		10,240.00	8,435.45

Subgroup : [S3L3.40CMDS Salaries			
30-600-4057-00	S&W MDS	112,309.00	99,724.78
Subtotal [S3L3.40C1EMDS Salaries		112,309.00	99,724.78

Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) Evaluatio	122,549.00	108,160.23
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Group : [S3L3.48C1] Social Service Worker: Salaries

Subgroup : None			
30-680-4105-00	S&W SOCIAL SERVICE	38,239.00	25,881.71
30-680-4106-00	S&W ADMIN & SOCIAL SERVICE	27,155.00	37,257.31
30-680-4107-00	S&W SOCIAL SERVICE MEDICARE	54,845.00	64,686.25
Subtotal : None		120,239.00	127,825.27
Total [S3L3.48C1]	Social Service Worker: Salaries	120,239.00	127,825.27

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

Subgroup : None			
30-650-6545-00	SOC SERV CONSULTANT	70,559.00	53,842.25
Subtotal : None		70,559.00	53,842.25
Total [S3L3.51C1]	Social Service Worker: Purchased Service	70,559.00	53,842.25

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

Subgroup : None			
30-802-7800-00	MCARE THER PT	132,285.00	119,290.86
30-802-7810-00	MCARE THER OT	128,383.00	111,019.92
30-802-7820-00	MCARE THER ST	71,371.00	61,490.88
30-804-7800-00	MED B THER PT	24,269.00	20,141.57
30-804-7810-00	MEDB THER OT	16,936.00	26,412.47
30-804-7820-00	MED B THER ST	12,348.00	21,849.56
30-804-7825-00	MED B OTHER PT THERAPY	35,420.00	15,245.75
30-804-7826-00	MED B THER OTHER OT	33,678.00	19,470.79
30-804-7827-00	MED B THER OTHER SPEECH	14,256.00	11,611.99
30-806-7800-00	MCAID THER PT	1,463.00	1,190.25
30-806-7810-00	MCAID THER OT	1,697.00	927.00
30-806-7820-00	MCAID THER ST	677.00	0.00
30-808-7800-00	MGD THERAP PT	62,759.00	39,223.74
30-808-7810-00	MGD THERAP OT	67,251.00	46,041.85
30-808-7820-00	MGD THERAP ST	36,499.00	25,944.98
Subtotal : None		639,292.00	519,861.61
Total [S3L3.62C1]	Direct Restorative Therapy: Consultants	639,292.00	519,861.61

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

Subgroup : None			
30-700-4042-00	S&W RECREATION SUPERVISOR	32,148.00	84,767.97
30-700-4111-00	S&W RECREATION	93,570.00	43,112.89
Subtotal : None		125,718.00	127,880.86
Total [S3L3.64C1]	Recreational Therapy/Activities: Salaries	125,718.00	127,880.86

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

Subgroup : None			
30-700-4167-00	PURCHASED SERVICE	95.00	0.00
30-700-5120-00	CABLE TV SERVICES	13,961.00	14,200.67
30-700-7045-00	PROGRAMS & ENTERTAINMENT	6,975.00	3,879.90
Subtotal : None		21,031.00	18,080.57
Total [S3L3.67C1]	Recreational Therapy/Activities: Purchased S	21,031.00	18,080.57

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

Subgroup : None

30-700-4251-00	SUPPLIES & EXPENSE	1,641.00	1,700.57
Subtotal : None		1,641.00	1,700.57
Total [S3L3.68C1]	Recreational Therapy/Activities: Supplies & E	1,641.00	1,700.57

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

Subgroup : None			
30-400-4256-00	EMPLOYEES EDUCATION	500.00	580.00
Subtotal : None		500.00	580.00
Total [S3L3.80C1]	Variable Job Related Education	500.00	580.00

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

Subgroup : None			
30-650-6511-00	MEDICAL DIRECTOR	24,000.00	28,000.00
Subtotal : None		24,000.00	28,000.00
Total [S3L3.82C1]	Physician Services: Medical Director	24,000.00	28,000.00

Group : [S3L3.87C1] Legend Drugs

Subgroup : None			
30-400-4211-00	HEP B/TB/FLU VACCINE	0.00	4,940.14
30-770-7730-00	PRIVATE ANCILLARY LABS	210.00	0.00
30-770-7750-00	PRIV ANCILLARY X-RAY	254.00	0.00
30-770-7760-00	PRIV ANCIL AMBULANCE	325.00	0.00
30-770-7770-00	PRIV AIR FLUIDIZED THERAPY	5,076.00	2,334.36
30-770-7990-00	PRIV ANCIL ROUTINE/COMPLEX	6,868.00	3,682.14
30-772-6091-00	MCARE ANCII MEDICAL SUPPLIES	0.00	1,739.32
30-772-7700-00	MCARE ANCIL PHARMACY	85,608.00	87,380.73
30-772-7730-00	MCARE ANCI LABS	17,273.00	18,881.03
30-772-7750-00	MCARE ANCIL X-RAY	4,277.00	2,718.04
30-772-7760-00	MCARE ANCIL AMBULANCE	7,764.00	21,527.39
30-772-7770-00	MCARE AIR FLUIDIZED THERAPY	5,663.00	3,146.42
30-772-7982-00	MCARE ANCI OTHER IMAGING	737.00	2,817.71
30-772-7986-00	MCARE Ancill Cardiology	0.00	640.85
30-772-7988-00	MCARE EKG/ECG	0.00	102.12
30-772-7990-00	MCARE ANCI ROUTINE/CMPLX	16,781.00	10,913.99
30-776-6091-00	MCAID ANCI MEDICAL SUPPLIES	0.00	4,304.21
30-776-7700-00	MCAID ANCIL PHARMACY	12,409.00	5,282.66
30-776-7730-00	MCAID ANCIL LAB	1,555.00	953.86
30-776-7750-00	MCAID ANCIL X-RAY	0.00	325.00
30-776-7770-00	MCAID AIR FLUIDIZED THERAPY	5,404.00	10,026.19
30-776-7990-00	MCAID ANCI ROUTINE/CMPLX	39,871.00	56,563.29
30-778-7700-00	MGD ANCIL PHARMACY	69,481.00	59,182.67
30-778-7730-00	MGD ANCIL LABS	15,003.00	10,096.31
30-778-7750-00	MGD ANCIL X-RAY	2,049.00	1,801.00
30-778-7760-00	MGD ANCIL AMBULANCE	0.00	385.50
30-778-7770-00	MGD AIR FLUIDIZED THERAPY	37.00	1,758.76
30-778-7982-00	MGD OTHER IMAGING	612.00	921.00
30-778-7988-00	MGD ANCIL EKG/ECG	0.00	65.00
30-778-7990-00	MGD ANCIL ROUTINE/CMPLX	7,185.00	10,892.13
Subtotal : None		304,442.00	323,381.82
Total [S3L3.87C1]	Legend Drugs	304,442.00	323,381.82

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

Subgroup : None			
30-600-6075-00	SUPPLIES NURSING MEDICARE	181,332.00	187,297.79
30-600-6080-00	SUPPLIES NURSING	762.00	0.00
30-860-8030-00	COVID 19 EXPENSES	176,089.00	402,400.72
Subtotal : None		358,183.00	589,698.51
Total [S3L3.89C1]	House Supplies Not Resold	358,183.00	589,698.51

Group : [S3L3.92C1] Pharmacy Consultant

Subgroup : None			
30-650-6530-00	PHARMACY CONSULT	9,744.00	7,144.57
Subtotal : None		9,744.00	7,144.57
Total [S3L3.92C1]	Pharmacy Consultant	9,744.00	7,144.57

Group : [S3L4.1C1] Depreciaton

Subgroup : [S3L4.1C1]Improvements Depreciation			
30-450-4568-00	DEPRECIATION IMPROVEMENTS LAND	0.00	14,569.50

Subtotal [S3L4.1C1B] Improvements Depreciation	0.00	14,569.50
Subgroup : [S3L4.1C1] Equipment Depreciation		
30-450-4570-00 DEPRECIATION EQUIPMENT	24,000.00	27,284.09
30-450-4575-00 DEPRECIATION EQUIPMENT & COMP	0.00	6,041.00
Subtotal [S3L4.1C1C] Equipment Depreciation	24,000.00	33,325.09
Subgroup : [S3L4.1C1] Software Depreciaton		
30-450-4547-00 DEPRECIATION SOFTWARE	0.00	1,373.50
Subtotal [S3L4.1C1D] Software Depreciaton	0.00	1,373.50
Total [S3L4.1C1] Depreciaton	24,000.00	49,268.09
Group : [S3L4.6C1] Building Insurance Expense-SNF-CR		
Subgroup : None		
30-450-4590-00 INSURANCE BUILDING & EQUIPMENT	12,220.00	11,463.97
Subtotal : None	12,220.00	11,463.97
Total [S3L4.6C1] Building Insurance Expense-SNF-CR	12,220.00	11,463.97
Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR		
Subgroup : None		
30-450-4510-00 REAL ESTATE TAXES	88,212.00	83,967.87
Subtotal : None	88,212.00	83,967.87
Total [S3L4.8C1] Real Estate Tax Expense-SNF-CR	88,212.00	83,967.87
Group : [S3L4.10C1] Personal Property Tax Expense-SNF-CR		
Subgroup : None		
30-400-4253-00 PERSONAL PROPERTY TAXES	4,991.00	7,450.14
Subtotal : None	4,991.00	7,450.14
Total [S3L4.10C1] Personal Property Tax Expense-SNF-CR	4,991.00	7,450.14
Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR		
Subgroup : None		
30-400-4252-00 EQUIPMENT LEASE/RENT	27,718.00	26,801.48
Subtotal : None	27,718.00	26,801.48
Total [S3L4.12C1] Other Fixed Cost Expense-SNF-CR	27,718.00	26,801.48
Group : [S3L4.14C1] Real Poperty Rent Expense-SNF-CR		
Subgroup : None		
30-450-4535-00 RENT / MORTGAGE	533,209.00	557,003.46
30-450-4545-00 AMORT LEASE COSTS	0.00	1,290.99
Subtotal : None	533,209.00	558,294.45
Total [S3L4.14C1] Real Poperty Rent Expense-SNF-CR	533,209.00	558,294.45
Group : [CLA-53.01] LA-Group Health/Life		
Subgroup : None		
30-400-4415-00 HEALTH INSURANCE	97,658.00	145,505.82
30-400-4417-00 DENTAL INSURANCE	(149.00)	(916.26)
30-400-4418-00 VISION INSURANCE	716.00	159.56
Subtotal : None	98,225.00	144,749.12
Total [CLA-53.01] LA-Group Health/Life	98,225.00	144,749.12
Group : [CLA-53.02] LA-Employee Pensions		
Subgroup : None		
30-400-4336-00 401K EXPENSE	6,002.00	8,544.72
Subtotal : None	6,002.00	8,544.72
Total [CLA-53.02] LA-Employee Pensions	6,002.00	8,544.72
Group : [CLA-53.03] LA-Employee Benefits		
Subgroup : None		
30-400-4310-00 EMPLOYEE UNIFORM	0.00	634.77
30-400-4320-00 CORI CHECKS/BACKGROUND	2,766.00	1,877.43
30-400-4337-00 EMPLOYEE BENEFIT	7,769.00	3,354.07
30-540-4310-00 EMPLOYEE UNIFORMS	1,415.00	0.00
30-860-8035-00 S&W COVID 19 EXPENSES	0.00	2,391.06
Subtotal : None	11,950.00	8,257.33
Total [CLA-53.03] LA-Employee Benefits	11,950.00	8,257.33

Group : [CLA-53.04] LA-Payroll Taxes			
Subgroup : None			
30-400-4400-00	PAYROLL TAXES	394,308.00	456,519.40
30-400-4406-00	MA EMPLOYER MEDICAL LEAVE	30,721.00	29,644.95
Subtotal : None		425,029.00	486,164.35
Total [CLA-53.04] LA-Payroll Taxes		425,029.00	486,164.35
Group : [CLA-53.05] LA-Workers Comp			
Subgroup : None			
30-400-4425-00	WORKERS COMP INSURANCE	86,054.00	75,966.50
Subtotal : None		86,054.00	75,966.50
Total [CLA-53.05] LA-Workers Comp		86,054.00	75,966.50
NET (INCOME) LOSS		0.00	0.00
Sum of Account Groups		0.00	0.00

Tickmarks

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