

Client: **A267360 - Gardner Rehabilitation & Nursing Center LLC**
Engagement: **MDMC 2022 - Gardner Rehabilitation & Nursing Center LLC**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF TB Report**

Account	Description	PP-1 12/31/2021	FS 12/31/2022	JE Ref #	CAIDJE	CAID 12/31/2022
Group : [1] Balance Sheet						
Subgroup : None						
1006.0503	American Express- Gardner	(3,753.15)	(9,968.32)		0.00	(9,968.32)
1010.0503	Cash Operating- Gardner	479,223.69	270,691.25		0.00	270,691.25
1015.0503	Cash Payroll Popular - Gardner	12,040.59	18,691.55		0.00	18,691.55
1060.0503	Cash Petty Cash - Gardner	500.00	500.00		0.00	500.00
1070.0503	Cash Govt Receivable - Gardner	435,808.05	0.00		0.00	0.00
1105.0000	A/r HMO	146,458.41	190,579.10		0.00	190,579.10
1110.0000	A/r Private	464,504.86	553,978.63		0.00	553,978.63
1119.0000	Accrued Assessment	475,000.00	118,696.84		0.00	118,696.84
1120.0000	A/r Medicare	152,201.74	478,301.31		0.00	478,301.31
1121.0000	Medicare PIP Payments	1.00	(36,184.00)		0.00	(36,184.00)
1122.0000	MCR A Bad Debt Copay	47,276.06	56,192.06		0.00	56,192.06
1130.0000	A/r Medicaid	427,290.68	690,129.43		0.00	690,129.43
1135.0000	A/r Hospice	43,871.17	129,522.41		0.00	129,522.41
1140.0000	A/r Budget	(49,899.53)	(11,783.88)		0.00	(11,783.88)
1161.0000	Allowance for Bad Debt	(143,794.68)	(246,846.67)		0.00	(246,846.67)
1162.0000	Allowance for Bad Debt - Coinsurance	(43,018.37)	(38,217.37)		0.00	(38,217.37)
1222.0000	Prepaid Insurance	84,251.81	79,695.15		0.00	79,695.15
1222.5000	Prepaid Insurance - Installments	(46,464.39)	(41,224.82)		0.00	(41,224.82)
1290.0000	Prepaid Expenses	56,781.77	61,676.05		0.00	61,676.05
1450.0000	Security Deposits	400.00	400.00		0.00	400.00
1540.0000	Leasehold Improvements	397,179.70	485,442.16		0.00	485,442.16
1560.0000	Major Movable Equip	667,238.49	755,420.80		0.00	755,420.80
1561.0000	Automobiles	56,221.00	56,221.00		0.00	56,221.00
1640.0000	Accum Depreciation LHI	(108,448.22)	(151,814.23)		0.00	(151,814.23)
1660.0000	Accum Deprec. MME	(421,742.93)	(534,002.36)		0.00	(534,002.36)
1661.0000	Accum Deprec Auto	(26,192.69)	(37,436.93)		0.00	(37,436.93)
1701.0000	Goodwill	4,221,874.97	4,221,874.97		0.00	4,221,874.97
1701.0001	Accum Amortization Goodwill	(1,937,692.80)	(2,363,244.00)		0.00	(2,363,244.00)
2100.0000	Accounts Payable	(1,241,680.62)	(2,489,642.66)		0.00	(2,489,642.66)
2120.0000	Tender Touch Note Payable LT	(119,867.40)	(132.84)		0.00	(132.84)
2124.0000	Line Of Credit	(376,274.36)	(376,274.36)		0.00	(376,274.36)
2125.0000	Mortgage Payable	(3,276,133.20)	(3,208,174.18)		0.00	(3,208,174.18)
2125.5000	Loan Acquisition Costs	5,257.00	0.00		0.00	0.00
2127.0000	Loans Payable LT- COVID EIDL	0.00	(2,000,000.00)		0.00	(2,000,000.00)
2130.0000	Capital Lease S/T 1	(8,440.09)	(9,848.26)		0.00	(9,848.26)
2139.0000	Capital Lease L/T 1	(20,581.57)	(9,325.14)		0.00	(9,325.14)
2200.0000	Loans & Exchanges	9,665.60	15,084.01		0.00	15,084.01
2204.0958	Due To/From Ellijay	0.00	(150,000.00)		0.00	(150,000.00)
2204.5000	Due To/From Mavado	(16,000.00)	(16,000.00)		0.00	(16,000.00)
2204.5001	Due To/From Amherst	(1,264.66)	10,129.34		0.00	10,129.34
2204.5002	Due To/From Medway	(12,487.53)	(14,518.69)		0.00	(14,518.69)
2204.5004	Due To/From Townview	(4,148.44)	(5,748.44)		0.00	(5,748.44)
2204.5202	Due To/From David Simha	245,200.08	321,740.77		0.00	321,740.77
2204.5209	Due To/From Howard Mermelstein	0.00	(80,000.00)		0.00	(80,000.00)
2204.5211	Due To/From Michael Lipman	0.00	1,919,900.00		0.00	1,919,900.00
2204.5312	Due To/From Kalman Jacobowitz	0.00	(80,000.00)		0.00	(80,000.00)
2204.5382	Due To/From Medway- Payroll	11,069.67	11,069.67		0.00	11,069.67
2205.0000	Due To/From Residents	(7,243.67)	(3,247.33)		0.00	(3,247.33)
2207.0000	Employee Loan	0.00	414.83		0.00	414.83
2210.0553	Due To/From Realty- Gardner	24,111.65	20,760.98		0.00	20,760.98
2210.9553	Due To/From Realty- Gardner - Bonus Rent	(121,721.40)	(511,721.40)		0.00	(511,721.40)
2265.0000	Resident Council Funds	(5,500.31)	(5,500.31)		0.00	(5,500.31)
2272.0000	Deferred Revenue	(32,224.98)	0.00		0.00	0.00
2276.0000	Due to/From Medicare	0.00	(2,695.55)		0.00	(2,695.55)
2277.0000	Due to/From Medicaid	0.00	0.01		0.00	0.01
2278.0000	Due to/From Managed Care	71.60	(7,667.01)		0.00	(7,667.01)
2279.0000	Due to/From HMO	13,322.17	13,322.17		0.00	13,322.17
2310.7900	Extraordinary FICA Payable	0.00	11,293.78		0.00	11,293.78
2330.7900	Extraordinary SWT Payable	0.00	41.11		0.00	41.11
2420.0000	L&E Voluntary Insurance	0.00	(118.50)		0.00	(118.50)
2420.0003	L&E Voluntary Insurance - Colonial	(9.00)	1.50		0.00	1.50
2500.0000	Accrued Expenses	(28,000.00)	(61,438.58)		0.00	(61,438.58)
2501.0000	Accrued Payroll	(215,379.50)	(250,619.34)		0.00	(250,619.34)
2502.0000	Accrued Payroll Taxes	(12,777.53)	(19,572.92)		0.00	(19,572.92)
2600.0000	Mortgage Payable	771.86	0.00		0.00	0.00
2803.0000	Retained Earnings	(454,119.87)	(1,503,664.90)		0.00	(1,503,664.90)
2860.0000	Member's Equity	209,860.00	209,860.00		0.00	209,860.00
2901.0000	Capital Contributions/Distributions	2,156,449.00	2,106,449.00		0.00	2,106,449.00
2902.0000	David Simha - Draws	150,000.00	150,000.00		0.00	150,000.00
2905.5000	Shimon Lefkowitz - Contributions	150,000.00	150,000.00		0.00	150,000.00
2909.0000	Capital Contributions/Distributions- Howard Mermelstein	(486,054.03)	(486,054.03)		0.00	(486,054.03)
2910.0000	Capital Contributions/Distributions- Harry Jacobowitz	(26,757.05)	(26,757.05)		0.00	(26,757.05)
2911.0000	Capital Contributions/Distributions- Michael Lipman	(580,241.28)	(580,241.28)		0.00	(580,241.28)
2912.0000	Capital Contributions/Distributions- Kalman Jay	(156,978.76)	(156,978.76)		0.00	(156,978.76)
2913.0000	Capital Contributions/Distributions- Michael Feist	(41,861.01)	(41,861.01)		0.00	(41,861.01)
2914.0000	Capital Contributions/Distributions- Abraham Grossman	(41,861.01)	(41,861.01)		0.00	(41,861.01)
Subtotal : None		1,075,288.59	(2,502,306.25)		0.00	(2,502,306.25)
Total [1] Balance Sheet		1,075,288.59	(2,502,306.25)		0.00	(2,502,306.25)
Group : [2] Income Statement						

Client: **A267360 - Gardner Rehabilitation & Nursing Center LLC**
Engagement: **MDMC 2022 - Gardner Rehabilitation & Nursing Center LLC**
Period Ending: **12/31/2022**
Trial Balance: **T:01 - Master TB**
Workpaper: **T:01 - SNF TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
Subgroup : None						
3110.0000	Income R&B Medicaid	(2,751,615.06)	(3,502,500.89)		0.00	(3,502,500.89)
3115.0000	Income R&B Hospice	(597,802.00)	(613,307.22)		0.00	(613,307.22)
3130.0000	Income C/A Medicaid	(0.72)	38.20		0.00	38.20
3140.0000	Income Flu Shot- MCD B	0.00	(351.20)		0.00	(351.20)
3145.0000	Income PT - MCD W/O	(7,369.85)	(4,192.98)		0.00	(4,192.98)
3146.0000	Income ST - MCD W/O	(10,216.04)	(11,511.64)		0.00	(11,511.64)
3147.0000	Income OT - MCD W/O	(2,742.19)	(6,731.49)		0.00	(6,731.49)
3149.0000	MCD Ancillary W/O	20,328.08	22,787.31		0.00	22,787.31
3155.0000	Income PT - Hospice W/O	(1,500.13)	0.00		0.00	0.00
3156.0000	Income ST - Hospice W/O	(3,950.81)	(18.08)		0.00	(18.08)
3157.0000	Income OT - Hospice W/O	(102.51)	0.00		0.00	0.00
3159.0000	Hospice Ancillary W/O	5,553.45	105.88		0.00	105.88
3275.0000	Revenue Assessment	541,216.15	709,568.52		0.00	709,568.52
3310.0000	Income R&B Medicare	(3,339,820.66)	(2,490,517.36)		0.00	(2,490,517.36)
3330.0000	Income C/A Medicare A	1,013.40	1.33		0.00	1.33
3331.0000	Income C/A Medicare B	(60.55)	1,164.84		0.00	1,164.84
3332.0000	MCR R&B 2% Sequestration	5.57	21,809.51		0.00	21,809.51
3333.0000	MCR Ancillary 2% Sequestration	(3.22)	1,716.75		0.00	1,716.75
3334.0000	HMO 2% Sequestration Adj	354.83	0.00		0.00	0.00
3340.0000	Income Flu Shot - MCR B	(3,091.00)	(3,426.40)		0.00	(3,426.40)
3341.0000	Income Pharmacy - MCR A	(155,627.20)	(179,528.68)		0.00	(179,528.68)
3349.0000	Income PT - MCR Part B	(71,452.87)	(79,237.62)		0.00	(79,237.62)
3350.0000	Income OT - MCR Part B	(39,013.60)	(59,376.98)		0.00	(59,376.98)
3351.0000	Income ST - MCR B	(52,760.65)	(50,064.23)		0.00	(50,064.23)
3352.0000	Medicare B ancillary w/o	700.59	135.17		0.00	135.17
3355.0000	Income PT - MCR W/O	(179,913.07)	(164,049.87)		0.00	(164,049.87)
3356.0000	Income ST - MCR W/O	(64,555.11)	(60,395.13)		0.00	(60,395.13)
3357.0000	Income OT - MCR W/O	(156,646.58)	(177,660.05)		0.00	(177,660.05)
3359.0000	Medicare A Ancillary W/O	556,741.96	581,633.73		0.00	581,633.73
3405.00	Income R&B HMO	(249,712.00)	0.00		(572,908.00)	(572,908.00)
3405.0000	Income R&B HMO	(707,077.66)	(993,728.64)	CAIDJE -	(572,908.00)	(420,820.64)
				CAIDJE -	572,908.00	
3406.0000	Income R&B MCD HMO	(677,139.81)	(1,018,437.24)		0.00	(1,018,437.24)
3410.0000	Income R&B Private	(719,554.48)	(1,027,620.29)		0.00	(1,027,620.29)
3410.0004	Income R&B Private- Rehab	(64,181.63)	(373,280.00)		0.00	(373,280.00)
3422.0000	Income C/A HMO Ancillary	(37,229.90)	(5,455.55)		0.00	(5,455.55)
3430.0004	Income C/A Private- Rehab	(0.05)	0.00		0.00	0.00
3432.0000	Income C/A HMO	28.51	635.71		0.00	635.71
3440.0000	Income Pharmacy - HMO W/O	(422.99)	0.00		0.00	0.00
3441.0000	Income Pharmacy - Private	0.00	(422.99)		0.00	(422.99)
3443.0000	Income PT - Private	(627.31)	0.00		0.00	0.00
3451.0000	Income OT - Private	(400.81)	0.00		0.00	0.00
3463.0000	Income PT - HMO	(49,506.98)	(23,312.20)		0.00	(23,312.20)
3464.0000	Income ST - HMO	(17,560.45)	(34,756.75)		0.00	(34,756.75)
3467.0000	Income Flue Shot - HMO	78.76	(1,492.60)		0.00	(1,492.60)
3471.0000	Income OT - HMO	(25,890.46)	(40,672.44)		0.00	(40,672.44)
3472.0000	HMO Ancillary w/o	218,587.50	225,001.26		0.00	225,001.26
3475.0000	Income PT - HMO W/O	(103,269.24)	(100,177.22)		0.00	(100,177.22)
3476.0000	Income ST - HMO W/O	(22,980.91)	(23,369.74)		0.00	(23,369.74)
3477.0000	Income OT - HMO W/O	(91,914.36)	(101,366.50)		0.00	(101,366.50)
3500.0000	Income Miscellaneous	92,253.50	(2,363.15)		0.00	(2,363.15)
3500.7900	Income HHS Grant	(80,870.56)	0.00		0.00	0.00
3500.7910	HHS Infection Control Stimulus	(331,458.51)	0.00		0.00	0.00
3500.7931	State Stimulus	0.00	(327,124.83)		0.00	(327,124.83)
3500.7935	Covid Reimbursement	(218,080.00)	(318,276.00)		0.00	(318,276.00)
3511.0000	Income Interest	(321.82)	(12,441.07)		0.00	(12,441.07)
3516.0000	Income Medical Records	(25.75)	(152.00)		0.00	(152.00)
3521.0000	PPP Loan Forgiveness GÇö Non Taxable	(1,052,230.00)	0.00		0.00	0.00
3522.0000	Income Employee Retention Credit	(2,130,934.89)	0.00		0.00	0.00
3811.0000	P/r Administrator	164,247.29	153,792.67		0.00	153,792.67
3811.8000	P/r Administrator- Sick	0.00	1,615.44		0.00	1,615.44
3811.9000	P/r Administrator- Vacation	2,692.40	2,692.40		0.00	2,692.40
3812.0000	P/r Asst Administrator	11,153.20	0.00		0.00	0.00
3820.0000	P/r Business Office	74,471.82	69,532.06		0.00	69,532.06
3820.7900	P/r Business Office Extraordinary	534.75	0.00		0.00	0.00
3820.8000	P/r Business Office- Sick	576.96	1,153.92		0.00	1,153.92
3820.9000	P/r Business Office- Vacation	5,151.43	4,300.98		0.00	4,300.98
3822.0000	P/r Receptionist	63,599.05	76,674.94		0.00	76,674.94
3822.7900	P/r Receptionist Extraordinary	509.25	0.00		0.00	0.00
3822.8000	P/r Receptionist- Sick	1,413.08	1,450.70		0.00	1,450.70
3822.9000	P/r Receptionist- Vacation	183.87	1,165.55		0.00	1,165.55
3825.0000	P/r Human Resource	64,527.76	63,002.45		0.00	63,002.45
3825.8000	P/r Human Resource- Sick	1,523.28	366.63		0.00	366.63
3825.9000	P/r Human Resource- Vacation	692.40	1,199.88		0.00	1,199.88
3827.0000	P/r Staffing Coordinator	40,502.12	63,861.37		0.00	63,861.37
3827.8000	P/r Staffing Coordinator- Sick	928.42	1,199.16		0.00	1,199.16
3827.9000	P/r Staffing Coordinator- Vacation	196.08	900.50		0.00	900.50
3828.0000	P/r Admissions	103,433.75	85,572.75		0.00	85,572.75
3828.8000	P/r Admissions- Sick	692.16	692.16		0.00	692.16
3828.9000	P/r Admissions- Vacation	4,672.08	7,966.70		0.00	7,966.70
3830.0000	P/r Clinical Director	11,753.44	19,208.08		0.00	19,208.08

Client: **A267360 - Gardner Rehabilitation & Nursing Center LLC**
Engagement: **MDMC 2022 - Gardner Rehabilitation & Nursing Center LLC**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
3830.9000	P/r Clinical Director- Vacation	0.00	2,596.32		0.00	2,596.32
3831.0000	P/r Director Of Nursing	143,290.07	136,394.22		0.00	136,394.22
3831.8000	P/r Director Of Nursing- Sick	2,596.00	1,914.55		0.00	1,914.55
3831.9000	P/r Director Of Nursing- Vacation	1,483.43	9,582.02		0.00	9,582.02
3832.0000	P/r Staff Development Coordinator	31,525.71	86,594.55		0.00	86,594.55
3832.8000	P/r Staff Development Coordinator- Sick	0.00	2,253.31		0.00	2,253.31
3832.9000	P/r Staff Development Coordinator- Vacation	0.00	326.88		0.00	326.88
3833.0000	P/r MDS	149,213.86	77,991.45		0.00	77,991.45
3833.8000	P/r MDS- Sick	1,923.20	0.00		0.00	0.00
3833.9000	P/r MDS- Vacation	8,488.80	3,250.00		0.00	3,250.00
3834.0000	P/r RN	403,456.02	251,852.55		0.00	251,852.55
3834.0001	P/r RN Manager	148,911.24	219,690.33		0.00	219,690.33
3834.0002	P/r RN Supervisor	74,840.85	4,604.52		0.00	4,604.52
3834.7900	P/r RN Extraordinary	5,102.00	(850.00)		0.00	(850.00)
3834.8000	P/r RN- Sick	8,022.79	8,471.61		0.00	8,471.61
3834.8001	P/r RN Manager- Sick	0.00	3,691.81		0.00	3,691.81
3834.8002	P/r RN Supervisor- Sick	656.00	0.00		0.00	0.00
3834.9000	P/r RN- Vacation	6,813.91	6,553.69		0.00	6,553.69
3834.9001	P/r RN Manager- Vacation	2,256.00	3,102.65		0.00	3,102.65
3834.9002	P/r RN Supervisor- Vacation	1,640.00	0.00		0.00	0.00
3835.0000	P/r Infection Control	(3,032.44)	0.00		0.00	0.00
3835.7900	P/r Infection Control Extraordinary	101,277.98	3,746.88		0.00	3,746.88
3836.0000	P/r LPN	1,125,349.82	1,724,178.32		0.00	1,724,178.32
3836.0001	P/r LPN Manager	54,201.32	106,797.74		0.00	106,797.74
3836.0003	P/r LPN Supervisor	49,541.85	64,644.83		0.00	64,644.83
3836.0005	P/r LPN Wound Care	0.00	10,470.58		0.00	10,470.58
3836.7900	P/r LPN Extraordinary	12,539.50	(1,670.00)		0.00	(1,670.00)
3836.7903	P/r LPN Supervisor Extraordinary	637.75	0.00		0.00	0.00
3836.8000	P/r LPN- Sick	16,481.32	34,804.24		0.00	34,804.24
3836.8001	P/r LPN Manager- Sick	1,440.00	2,430.60		0.00	2,430.60
3836.8003	P/r LPN Supervisor- Sick	286.09	1,438.65		0.00	1,438.65
3836.9000	P/r LPN- Vacation	14,210.12	24,325.46		0.00	24,325.46
3836.9001	P/r LPN Manager- Vacation	2,160.00	3,584.70		0.00	3,584.70
3836.9003	P/r LPN Supervisor- Vacation	1,220.00	1,895.40		0.00	1,895.40
3838.0000	P/r CNA	1,465,595.58	1,627,613.07		0.00	1,627,613.07
3838.0003	P/r Hospitality Aide	(2.57)	0.00		0.00	0.00
3838.0004	P/r Nurse Aide	6,452.01	0.00		0.00	0.00
3838.7900	P/r CNA Extraordinary	20,872.53	(3,389.38)		0.00	(3,389.38)
3838.7904	P/r Nurse Aide Extraordinary	535.00	0.00		0.00	0.00
3838.8000	P/r CNA- Sick	26,913.02	30,070.74		0.00	30,070.74
3838.9000	P/r CNA- Vacation	14,551.85	19,901.00		0.00	19,901.00
3839.0000	P/r Landry Transport	0.00	8,678.07		0.00	8,678.07
3839.8000	P/r Landry Transport- Sick	0.00	342.98		0.00	342.98
3839.9000	P/r Landry Transport- Vacation	0.00	180.00		0.00	180.00
3843.0000	P/r Medical Records	39,449.67	73,227.26		0.00	73,227.26
3843.7900	P/r Medical Records Extraordinary	472.50	0.00		0.00	0.00
3843.8000	P/r Medical Records- Sick	882.74	1,570.50		0.00	1,570.50
3843.9000	P/r Medical Records- Vacation	1,268.63	2,314.18		0.00	2,314.18
3847.0000	P/r Marketing	54,425.96	65,249.47		0.00	65,249.47
3847.8000	P/r Marketing- Sick	0.00	1,452.00		0.00	1,452.00
3847.9000	P/r Marketing- Vacation	145.20	2,758.80		0.00	2,758.80
3850.0000	P/r Physical Therapy	72,244.31	140,175.10		0.00	140,175.10
3850.7900	P/r Physical Therapy Extraordinary	841.50	(841.50)		0.00	(841.50)
3850.8000	P/r Physical Therapy- Sick	1,788.73	1,808.35		0.00	1,808.35
3850.9000	P/r Physical Therapy- Vacation	370.20	4,187.61		0.00	4,187.61
3851.0000	P/r PT Aide	44,442.23	29,633.21		0.00	29,633.21
3851.8000	P/r PT Aide- Sick	768.00	723.86		0.00	723.86
3851.9000	P/r PT Aide- Vacation	0.00	1,784.64		0.00	1,784.64
3856.0000	P/r Respiratory Ther. Director	310.00	(10.00)		0.00	(10.00)
3860.0000	P/r Speech Therapy	37,073.72	64,545.28		0.00	64,545.28
3860.8000	P/r Speech Therapy- Sick	202.05	2,203.50		0.00	2,203.50
3860.9000	P/r Speech Therapy- Vacation	0.00	1,171.89		0.00	1,171.89
3865.0000	P/r Occupational Therapy	34,976.10	135,224.26		0.00	135,224.26
3865.8000	P/r Occupational Therapy- Sick	677.82	2,703.39		0.00	2,703.39
3865.9000	P/r Occupational Therapy- Vacation	0.00	1,972.50		0.00	1,972.50
3866.0000	P/r OT Aide	32,185.44	9,568.25		0.00	9,568.25
3866.8000	P/r OT Aide- Sick	420.00	280.00		0.00	280.00
3866.9000	P/r OT Aide- Vacation	0.00	723.30		0.00	723.30
3867.0000	P/r Therap Recreation Director	40,120.32	99,515.79		0.00	99,515.79
3867.8000	P/r Therap Recreation Director- Sick	384.00	832.00		0.00	832.00
3871.0000	P/r Social Worker	60,778.10	104,716.15		0.00	104,716.15
3871.8000	P/r Social Worker - Sick	509.39	2,532.21		0.00	2,532.21
3871.9000	P/r Social Worker - Vacation	1,661.76	3,254.28		0.00	3,254.28
3881.0000	P/r Activities Supervisor	50,265.05	67,184.21		0.00	67,184.21
3881.8000	P/r Activities Supervisor- Sick	490.00	1,838.56		0.00	1,838.56
3881.9000	P/r Activities Supervisor- Vacation	5,240.69	6,705.31		0.00	6,705.31
3882.0000	P/r Activities Aide	154,376.67	200,093.49		0.00	200,093.49
3882.7900	P/r Activities Aide Extraordinary	2,113.25	0.00		0.00	0.00
3882.8000	P/r Activities Aide- Sick	3,491.34	3,241.43		0.00	3,241.43
3882.9000	P/r Activities Aide- Vacation	2,613.74	3,691.76		0.00	3,691.76
3891.0000	P/r Dietary Supervisor	44,190.91	75,063.55		0.00	75,063.55
3891.8000	P/r Dietary Supervisor- Sick	1,307.60	1,860.61		0.00	1,860.61
3891.9000	P/r Dietary Supervisor- Vacation	980.64	1,557.72		0.00	1,557.72

Client: **A267360 - Gardner Rehabilitation & Nursing Center LLC**
Engagement: **MDMC 2022 - Gardner Rehabilitation & Nursing Center LLC**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - SNF TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
3892.0000	P/r Dietary Aides	217,932.46	255,551.31		0.00	255,551.31
3892.7900	P/r Dietary Aides Extraordinary	3,036.00	(720.00)		0.00	(720.00)
3892.8000	P/r Dietary Aides- Sick	3,369.95	5,874.83		0.00	5,874.83
3892.9000	P/r Dietary Aides- Vacation	1,000.52	3,018.49		0.00	3,018.49
3894.0000	P/r Dietary Cooks	146,086.70	181,996.49		0.00	181,996.49
3894.0001	P/r Head Cook	24,296.42	22,151.30		0.00	22,151.30
3894.7900	P/r Dietary Cooks Extraordinary	1,786.35	(693.60)		0.00	(693.60)
3894.8000	P/r Dietary Cooks- Sick	3,141.59	3,299.32		0.00	3,299.32
3894.8001	P/r Head Cook- Sick	269.20	655.00		0.00	655.00
3894.9000	P/r Dietary Cooks- Vacation	1,721.57	3,745.52		0.00	3,745.52
3894.9001	P/r Head Cook- Vacation	1,307.54	0.00		0.00	0.00
3898.0000	P/r Diet Technician	0.00	11,235.15		0.00	11,235.15
3899.0000	P/r Dietician	51,626.84	51,238.86		0.00	51,238.86
3899.7900	P/r Dietician Extraordinary	349.50	0.00		0.00	0.00
3931.0000	P/r Maintenance Director	58,260.76	53,931.09		0.00	53,931.09
3931.0001	P/r Maintenance Director Assistant	33,575.58	63,427.85		0.00	63,427.85
3931.8000	P/r Maintenance Director- Sick	1,368.25	1,124.40		0.00	1,124.40
3931.8001	P/r Maintenance Director Assistant- Sick	0.00	840.00		0.00	840.00
3931.9000	P/r Maintenance Director- Vacation	3,176.66	2,085.04		0.00	2,085.04
3931.9001	P/r Maintenance Director Assistant- Vacation	0.00	720.00		0.00	720.00
3932.0000	P/r Maintenance Aide	23,412.10	212.75		0.00	212.75
3932.7900	P/r Maintenance Aide Extraordinary	268.50	0.00		0.00	0.00
3932.8000	P/r Maintenance Aide- Sick	746.28	0.00		0.00	0.00
3932.9000	P/r Maintenance Aide- Vacation	546.30	0.00		0.00	0.00
4110.0000	Medical Supplies- Other	43,753.56	31,031.94		0.00	31,031.94
4110.5000	Medical Equipment	2,006.72	2,188.73		0.00	2,188.73
4110.7900	Extraordinary Medical Supplies	79,713.45	42,226.25		0.00	42,226.25
4110.7905	Extraordinary Medical Equipment	812.00	0.00		0.00	0.00
4111.0000	Medical Supplies- Routine	79,237.88	105,486.71		0.00	105,486.71
4112.0000	Personal Care	4,284.53	2,300.96		0.00	2,300.96
4112.7900	Extraordinary Personal Care	5,784.67	887.80		0.00	887.80
4113.0000	Oxygen	18,840.67	22,232.15		0.00	22,232.15
4114.0000	Vaccines	20,735.48	4,444.34		0.00	4,444.34
4115.0000	IV Supplies	900.79	3,045.81		0.00	3,045.81
4117.7900	Extraordinary Covid-19 Tests	29,660.01	5,187.15		0.00	5,187.15
4140.0000	Nursing Purch Service	24,818.19	5,813.30		0.00	5,813.30
4140.7900	Extraordinary Nursing Purch Service	0.00	13,000.00		0.00	13,000.00
4142.0000	Medical Waste	0.00	28.48		0.00	28.48
4150.0000	Nursing Training	2,884.38	0.00		0.00	0.00
4160.0000	Nursing Contracted Services	0.00	2,500.00		0.00	2,500.00
4161.0000	Nursing Agency - RN	2,376.53	13,684.48		0.00	13,684.48
4161.7900	Extraordinary Nursing Agency - RN	0.00	2,350.90		0.00	2,350.90
4162.0000	Nursing Agency - LPN	9,392.02	151,338.66		0.00	151,338.66
4162.7900	Extraordinary Nursing Agency - LPN	(50,345.05)	573.32		0.00	573.32
4163.0000	Nursing Agency - CNA	18,892.07	85,635.18		0.00	85,635.18
4163.7900	Extraordinary Nursing Agency - CNA	(55,288.70)	0.00		0.00	0.00
4210.0000	Enteral Supplies	1,754.87	8,855.41		0.00	8,855.41
4211.0000	Labs	34,090.94	34,122.08		0.00	34,122.08
4216.0000	Radiology	17,416.45	15,208.80		0.00	15,208.80
4313.0000	Prescription Drugs	185,935.09	170,453.14		0.00	170,453.14
4318.0000	OTC Drugs	15,537.40	23,004.38		0.00	23,004.38
4330.0000	Pharmacy Consultant Fees	7,008.00	2,676.00		0.00	2,676.00
4930.0000	Respiratory Therapy	350.00	85.00		0.00	85.00
5010.0000	Rehab Supplies	310.23	0.00		0.00	0.00
5110.0000	Activities Supplies	10,553.68	19,000.34		0.00	19,000.34
5110.5000	Activity Equipment	0.00	446.22		0.00	446.22
5140.0000	Activities Purch Service	15,368.97	16,057.02		0.00	16,057.02
5200.0000	Therapy Charges	37,419.00	41,260.24		0.00	41,260.24
5210.0000	PT Supplies	210.00	0.00		0.00	0.00
5230.0000	PT Fees	94,004.88	0.00		0.00	0.00
5330.0000	OT Fees	85,222.82	0.00		0.00	0.00
5430.0000	ST Fees	25,648.69	0.00		0.00	0.00
5530.0000	Social Services Fees	41,306.00	32,457.50		0.00	32,457.50
5610.0000	Med Rec Supplies	1,749.19	411.10		0.00	411.10
5630.0000	Medical Records Fees	(142.00)	0.00		0.00	0.00
5730.0000	Med Director Fees	24,500.00	48,000.00		0.00	48,000.00
6110.0000	Dietary Supplies	21,873.45	28,018.68		0.00	28,018.68
6110.5000	Dietary Equipment	2,401.14	0.00		0.00	0.00
6110.7900	Extraordinary Dietary Supplies	0.00	297.48		0.00	297.48
6112.0000	Patient Food	181,735.51	220,753.12		0.00	220,753.12
6119.0000	Food Supplements	25,595.33	31,872.61		0.00	31,872.61
6130.0000	Dietician Fees	336.00	795.00		0.00	795.00
6140.0000	Dietary Purchase Serv	1,200.00	1,949.25		0.00	1,949.25
6310.0000	Maintenance Supplies	15,390.12	25,394.31		0.00	25,394.31
6310.5000	Maintenance Equipment	4,402.07	1,968.17		0.00	1,968.17
6340.0000	Maintenance Purch Serv	51,874.35	59,732.08		0.00	59,732.08
6340.7900	Extraordinary Maintenance Purch Serv	0.00	90.00		0.00	90.00
6341.0000	Exterminator	2,030.32	1,425.60		0.00	1,425.60
6342.0000	Carting	16,680.00	18,725.36		0.00	18,725.36
6391.0000	Electric	125,253.59	133,767.81		0.00	133,767.81
6392.0000	Gas	72,490.69	67,501.70		0.00	67,501.70
6410.0000	Ground Supply	3,842.79	2,039.02		0.00	2,039.02
6440.0000	Grounds Purchase Service	20,166.66	25,833.30		0.00	25,833.30

Client: **A267360 - Gardner Rehabilitation & Nursing Center LLC**
Engagement: **MDMC 2022 - Gardner Rehabilitation & Nursing Center LLC**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - SNF TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
6510.0000	Housekeeping Supplies	18,101.23	26,658.64		0.00	26,658.64
6510.5000	Housekeeping Equipment	1,711.52	1,693.26		0.00	1,693.26
6510.7900	Extraordinary Housekeeping Supplies	639.67	0.00		0.00	0.00
6560.0000	Housekeeping Contracted Serv	224,338.28	247,159.50		0.00	247,159.50
6640.0000	Laundry Purch Serv	1,072.00	1,156.00		0.00	1,156.00
6660.0000	Laundry Contracted Services	149,558.78	164,773.14		0.00	164,773.14
6670.0000	Disposables	3,204.36	3,072.89		0.00	3,072.89
6735.0000	Employee Background Check	3,863.83	2,741.61		0.00	2,741.61
6740.0000	Security Purch Service	4,502.00	0.00		0.00	0.00
6840.0000	Non Emergency Transport	17,987.78	35,255.31		0.00	35,255.31
7110.0000	Office Supplies	56,855.56	35,543.13		0.00	35,543.13
7110.5000	Office Equipment	9,686.20	393.11		0.00	393.11
7130.0000	Accounting Fees	38,600.00	21,791.67		0.00	21,791.67
7131.0000	Consulting Fees	33,885.00	23,872.25		0.00	23,872.25
7131.7900	Extraordinary Consulting Fees	0.00	30,000.00		0.00	30,000.00
7140.0000	Fiscal Purch Serv	64,224.85	56,609.74		0.00	56,609.74
7140.5000	Fiscal Purch Serv- Non Recurring	4,814.27	9,202.26		0.00	9,202.26
7140.7905	Extraordinary Fiscal Purch Serv- Non Recurring	3,900.00	0.00		0.00	0.00
7142.0000	IT Fees	900.00	1,263.93		0.00	1,263.93
7150.0000	Back Office Fees	180,000.00	180,000.00		0.00	180,000.00
7160.0000	Management Fees	191,179.65	72,916.69		0.00	72,916.69
7160.2915	Management Fees - Member	78,629.59	50,000.00		0.00	50,000.00
7191.0000	Bank Charges	15,742.66	11,294.95		0.00	11,294.95
7191.5000	Credit Card Processing Fees	5,748.24	1,966.14		0.00	1,966.14
7192.0000	Interest	0.00	19,026.28		0.00	19,026.28
7193.0000	Penalties	79,223.20	39,337.81		0.00	39,337.81
7193.7900	Extraordinary Penalties	2,605.10	0.00		0.00	0.00
7199.0000	Bad Debt - Private	177,800.00	120,500.00		0.00	120,500.00
7210.0000	Internet	4,049.82	699.39		0.00	699.39
7211.0000	Telephone	6,401.50	9,231.87		0.00	9,231.87
7211.0001	Cell Phones	3,809.75	1,375.01		0.00	1,375.01
7212.0000	Postage	13,050.26	3,455.66		0.00	3,455.66
7214.0000	License & Permits	2,725.10	12,830.25		0.00	12,830.25
7215.0000	Dues & Subscriptions	17,009.80	8,470.21		0.00	8,470.21
7230.0000	Legal Fees	124,598.80	92,919.07		0.00	92,919.07
7230.7900	Extraordinary Legal Fees	1,273.40	0.00		0.00	0.00
7235.0000	Help Wanted Advertising	27,481.46	32,337.63		0.00	32,337.63
7236.0000	Promotional Advertising	28,562.36	38,124.82		0.00	38,124.82
7236.7900	Extraordinary Promotional Advertising	0.00	452.50		0.00	452.50
7238.0000	Seminars	150.00	360.00		0.00	360.00
7270.0000	Insurance - General	142,854.80	139,295.95		0.00	139,295.95
7273.0000	Insurance - Property	19,078.88	20,195.92		0.00	20,195.92
7276.0000	Insurance - Auto	3,148.24	3,281.72		0.00	3,281.72
7290.0000	Travel Expense	6,180.72	23,798.17		0.00	23,798.17
7424	Admin Group Ins	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
7624	Admin EE benefits other	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
7724	Admin P/R Taxes	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
7824	Admin WC Ins	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
8100.0000	Rent	839,301.69	839,437.54		0.00	839,437.54
8201.5000	Equip Rental- Software	59,597.34	63,049.94		0.00	63,049.94
8202.0000	Equip Rental - Nursing	16,897.39	10,742.37		0.00	10,742.37
8202.1000	Oxygen Rental - Nursing	24,625.13	21,917.33		0.00	21,917.33
8202.5000	Storage Rental	1,480.79	1,395.03		0.00	1,395.03
8204.0000	Equip Rental - Rehab	15,243.24	8,891.89		0.00	8,891.89
8205.0000	Equip Rental - Office	17,715.44	28,880.68		0.00	28,880.68
8209.0000	Equip Rental - Dietary	9,196.04	8,038.50		0.00	8,038.50
8300.0000	Real Estate Tax	52,828.00	46,045.99		0.00	46,045.99
8401.0000	Mortgage Interest	157,418.11	174,817.56		0.00	174,817.56
8405.0000	Cap Lease Interest 1	2,633.02	1,901.78		0.00	1,901.78
8600.0000	Water & Sewer	92,499.16	128,584.92		0.00	128,584.92
8700.0000	Sales Tax	37.92	37.92		0.00	37.92
8804.0000	Amort Goodwill Costs	425,551.20	425,551.20		0.00	425,551.20
8810.0000	Depreciation LHI	36,898.27	43,366.01		0.00	43,366.01
8830.0000	Depreciation MME	106,840.44	112,259.43		0.00	112,259.43
8831.0000	Depreciation Auto	11,244.24	11,244.24		0.00	11,244.24
9100.0000	Employee Benefits	16,344.25	24,678.27		0.00	24,678.27
				CAIDJE -	(0.00)	
9130.0000	Group Health Insurance	115,539.10	162,273.71		0.00	162,273.71
				CAIDJE -	(0.00)	
9140.0000	Workmen's Comp Insurance	87,807.96	88,141.21		0.00	88,141.21
				CAIDJE -	(0.00)	
9210.0000	FICA Expense	425,643.16	509,888.22		0.00	509,888.22
				CAIDJE -	(0.00)	
9220.0000	SUI Expense	87,074.09	118,380.95		0.00	118,380.95
9230.0000	FUI Expense	8,570.67	7,896.68		0.00	7,896.68
9240.0000	Disability Insurance	21,189.95	22,834.53		0.00	22,834.53
9411.0000	Corporation Tax	229.38	91.75		0.00	91.75
9490.0000	Miscellaneous Expenses	300.90	5,728.22		0.00	5,728.22
9490.7900	Extraordinary Miscellaneous Expenses	0.00	1,218.44		0.00	1,218.44

Client: **A267360 - Gardner Rehabilitation & Nursing Center LLC**
Engagement: **MDMC 2022 - Gardner Rehabilitation & Nursing Center LLC**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
9800.0000	Donations	0.00	(100.00)		0.00	(100.00)
Subtotal : None		(1,075,288.59)	2,502,306.25		0.00	2,502,306.25
Total [2] Income Statement		(1,075,288.59)	2,502,306.25		0.00	2,502,306.25

Tickmarks

{a}	
{b}	
{c}	
{d}	
{e}	
{f}	
{g}	
{h}	
{i}	
{j}	
{k}	
{l}	
{m}	
{n}	
{o}	

{p}	
{q}	
{r}	
{s}	
{t}	
{u}	
{v}	
{w}	
{x}	
{y}	
{z}	

Client: **A267360 - Gardner Rehabilitation & Nursing Center LLC**
Engagement: **MDMC 2022 - Gardner Rehabilitation & Nursing Center LLC**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - SNF-CR Groupings**

Account	Description	CAID 12/31/2022	PP-1 12/31/2021
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
1010.0503	Cash Operating- Gardner	270,691.25	479,223.69
1015.0503	Cash Payroll Popular - Gardner	18,691.55	12,040.59
1060.0503	Cash Petty Cash - Gardner	500.00	500.00
1070.0503	Cash Govt Receivable - Gardner	0.00	435,808.05
Subtotal : None		289,882.80	927,572.33
Total [S6L1.1C1]	Cash and Cash Equivalents	289,882.80	927,572.33
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A/ R Self-Pay Patients (Private)			
1110.0000	A/r Private	553,978.63	464,504.86
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		553,978.63	464,504.86
Subgroup : [S6L1.5C1A/R Managed Care Patients (Private)			
1105.0000	A/r HMO	190,579.10	146,458.41
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		190,579.10	146,458.41
Subgroup : [S6L1.5C1A/r Medicare Non Managed Care			
1120.0000	A/r Medicare	478,301.31	152,201.74
1121.0000	Medicare PIP Payments	(36,184.00)	1.00
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		442,117.31	152,202.74
Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care			
1130.0000	A/r Medicaid	690,129.43	427,290.68
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care		690,129.43	427,290.68
Subgroup : [S6L1.5C1A/R Other Public Patients			
1135.0000	A/r Hospice	129,522.41	43,871.17
Subtotal [S6L1.5C1L] A/R Other Public Patients		129,522.41	43,871.17
Total [S6L1.5C1]	Payer Accounts Receivable	2,006,326.88	1,234,327.86
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
1122.0000	MCR A Bad Debt Copay	56,192.06	47,276.06
1161.0000	Allowance for Bad Debt	(246,846.67)	(143,794.68)
1162.0000	Allowance for Bad Debt - Coinsurance	(38,217.37)	(43,018.37)
Subtotal : None		(228,871.98)	(139,536.99)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(228,871.98)	(139,536.99)
Group : [S6L1.7C1]	Receivable from Officers/Owners/Employees		
Subgroup : [S6L1.7C1Due from Employees			
2207.0000	Employee Loan	414.83	0.00
Subtotal [S6L1.7C1A] Due from Employees		414.83	0.00
Total [S6L1.7C1]	Receivable from Officers/Owners/Emp	414.83	0.00
Group : [S6L1.8C1]	Receivable from Affiliates/Related Parties		
Subgroup : None			
2204.0958	Due To/From Ellijay	(150,000.00)	0.00
2204.5000	Due To/From Mavado	(16,000.00)	(16,000.00)
2204.5001	Due To/From Amherst	10,129.34	(1,264.66)
2204.5002	Due To/From Medway	(14,518.69)	(12,487.53)
2204.5004	Due To/From Townview	(5,748.44)	(4,148.44)
2204.5202	Due To/From David Simha	321,740.77	245,200.08
2204.5209	Due To/From Howard Mermelstein	(80,000.00)	0.00
2204.5211	Due To/From Michael Lipman	1,919,900.00	0.00
2204.5312	Due To/From Kalman Jacobowitz	(80,000.00)	0.00
2204.5382	Due To/From Medway- Payroll	11,069.67	11,069.67
2210.0553	Due To/From Realty- Gardner	20,760.98	24,111.65
2210.9553	Due To/From Realty- Gardner - Bonus R	(511,721.40)	(121,721.40)
Subtotal : None		1,425,612.23	124,759.37
Total [S6L1.8C1]	Receivable from Affiliates/Related Parl	1,425,612.23	124,759.37
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			
2200.0000	Loans & Exchanges	15,084.01	9,665.60

2205.0000	Due To/From Residents	(3,247.33)	(7,243.67)	
2265.0000	Resident Council Funds	(5,500.31)	(5,500.31)	
2278.0000	Due to/From Managed Care	(7,667.01)	71.60	
2279.0000	Due to/From HMO	13,322.17	13,322.17	
Subtotal : None		11,991.53	10,315.39	
Total [S6L1.11C1]	Other Receivables	11,991.53	10,315.39	
Group : [S6L1.13C1] Prepaid Insurance				
Subgroup : None				
1222.0000	Prepaid Insurance	79,695.15	84,251.81	
1222.5000	Prepaid Insurance - Installments	(41,224.82)	(46,464.39)	
Subtotal : None		38,470.33	37,787.42	
Total [S6L1.13C1]	Prepaid Insurance	38,470.33	37,787.42	
Group : [S6L1.15C1] Other Prepaid Expenses				
Subgroup : None				
1290.0000	Prepaid Expenses	61,676.05	56,781.77	
Subtotal : None		61,676.05	56,781.77	
Total [S6L1.15C1]	Other Prepaid Expenses	61,676.05	56,781.77	
Group : [S6L1.17C1] Other Current Assets				
Subgroup : None				
1119.0000	Accrued Assessment	118,696.84	475,000.00	
1450.0000	Security Deposits	400.00	400.00	
Subtotal : None		119,096.84	475,400.00	
Total [S6L1.17C1]	Other Current Assets	119,096.84	475,400.00	
Group : [S6L2.3C1] Improvements - Cost				
Subgroup : [S6L2.3C1] Leasehold Improvements				
1540.0000	Leasehold Improvements	485,442.16	397,179.70	
Subtotal [S6L2.3C1B] Leasehold Improvements		485,442.16	397,179.70	88,262.46
Subgroup : [S6L2.3C1A/D] Leasehold Improvements				
1640.0000	Accum Depreciation LHI	(151,814.23)	(108,448.22)	
Subtotal [S6L2.3C1E] A/D Leasehold Improvements		(151,814.23)	(108,448.22)	43,366.01
Total [S6L2.3C1]	Improvements - Cost	333,627.93	288,731.48	
Group : [S6L2.4C1] Equipment				
Subgroup : [S6L2.4C1] Equipment Cost				
1560.0000	Major Movable Equip	755,420.80	667,238.49	
Subtotal [S6L2.4C1A] Equipment Cost		755,420.80	667,238.49	88,182.31
Subgroup : [S6L2.4C1A/D] Equipment				
1660.0000	Accum Deprec. MME	(534,002.36)	(421,742.93)	
Subtotal [S6L2.4C1b] A/D Equipment		(534,002.36)	(421,742.93)	(112,259.43)
Total [S6L2.4C1]	Equipment	221,418.44	245,495.56	
Group : [S6L2.6C1] Motor Vehicle - Cost				
Subgroup : [S6L2.6C1] Motor Vehicle Cost				
1561.0000	Automobiles	56,221.00	56,221.00	
Subtotal [S6L2.6C1A] Motor Vehicle Cost		56,221.00	56,221.00	
Subgroup : [S6L2.6C1A/D] Motor Vehicles				
1661.0000	Accum Deprec Auto	(37,436.93)	(26,192.69)	
Subtotal [S6L2.6C1B] A/D Motor Vehicles		(37,436.93)	(26,192.69)	(11,244.24)
Total [S6L2.6C1]	Motor Vehicle - Cost	18,784.07	30,028.31	
Group : [S6L3.3C1] Other Deferred Charges and Non Current Assets				
Subgroup : [S6L3.3C1] Purchased Goodwill				
1701.0000	Goodwill	4,221,874.97	4,221,874.97	
1701.0001	Accum Amortization Goodwill	(2,363,244.00)	(1,937,692.80)	
Subtotal [S6L3.3C1B] Purchased Goodwill		1,858,630.97	2,284,182.17	
Total [S6L3.3C1]	Other Deferred Charges and Non Curn	1,858,630.97	2,284,182.17	
Group : [S6L5.1C1] Trade Payable				
Subgroup : None				
1140.0000	A/r Budget	(11,783.88)	(49,899.53)	
2100.0000	Accounts Payable	(2,489,642.66)	(1,241,680.62)	
Subtotal : None		(2,501,426.54)	(1,291,580.15)	
Total [S6L5.1C1]	Trade Payable	(2,501,426.54)	(1,291,580.15)	

Group : [S6L5.2C1] Accrued Expenses			
Subgroup : None			
1006.0503	American Express- Gardner	(9,968.32)	(3,753.15)
2500.0000	Accrued Expenses	(61,438.58)	(28,000.00)
Subtotal : None		(71,406.90)	(31,753.15)
Total [S6L5.2C1]	Accrued Expenses	(71,406.90)	(31,753.15)
Group : [S6L5.3C1] Due to Insurance Payers			
Subgroup : [S6L5.3C1] Due Medicaid MA - Nursing Care			
2277.0000	Due to/From Medicaid	0.01	0.00
Subtotal [S6L5.3C1B] Due Medicaid MA - Nursing Care		0.01	0.00
Subgroup : [S6L5.3C1] Due Medicare Actual			
2276.0000	Due to/From Medicare	(2,695.55)	0.00
Subtotal [S6L5.3C1D] Due Medicare Actual		(2,695.55)	0.00
Subgroup : None			
Subtotal : None		0.00	0.00
Total [S6L5.3C1]	Due to Insurance Payers	(2,695.54)	0.00
Group : [S6L5.6C1] Long Term Debt, Current Portion-Banks, Mortgages, Other			
Subgroup : [S6L5.6C1] Current LT Debt-Banks			
2120.0000	Tender Touch Note Payable LT	(132.84)	(119,867.40)
2124.0000	Line Of Credit	(376,274.36)	(376,274.36)
2127.0000	Loans Payable LT- COVID EIDL	(2,000,000.00)	0.00
Subtotal [S6L5.6C1A] Current LT Debt-Banks		(2,376,407.20)	(496,141.76)
Total [S6L5.6C1]	Long Term Debt, Current Portion-Bank	(2,376,407.20)	(496,141.76)
Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities			
Subgroup : [S6L5.7C1] Accrued Salaries			
2501.0000	Accrued Payroll	(250,619.34)	(215,379.50)
Subtotal [S6L5.7C1A] Accrued Salaries		(250,619.34)	(215,379.50)
Subgroup : [S6L5.7C1] Accrued Payroll Taxes Payable			
2310.7900	Extraordinary FICA Payable	11,293.78	0.00
2502.0000	Accrued Payroll Taxes	(19,572.92)	(12,777.53)
Subtotal [S6L5.7C1C] Accrued Payroll Taxes Payable		(8,279.14)	(12,777.53)
Subgroup : [S6L5.7C1] Other Payroll Liabilities			
2420.0000	L&E Voluntary Insurance	(118.50)	0.00
2420.0003	L&E Voluntary Insurance - Colonial	1.50	(9.00)
Subtotal [S6L5.7C1D] Other Payroll Liabilities		(117.00)	(9.00)
Subgroup : None			
2330.7900	Extraordinary SWT Payable	41.11	0.00
Subtotal : None		41.11	0.00
Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	(258,974.37)	(228,166.03)
Group : [S6L5.10C1] Other Current Liabilities			
Subgroup : None			
2272.0000	Deferred Revenue	0.00	(32,224.98)
Subtotal : None		0.00	(32,224.98)
Total [S6L5.10C1]	Other Current Liabilities	0.00	(32,224.98)
Group : [S6L6.1C1] Mortgage Payable			
Subgroup : None			
2125.0000	Mortgage Payable	(3,208,174.18)	(3,276,133.20)
2125.5000	Loan Acquisition Costs	0.00	5,257.00
2130.0000	Capital Lease S/T 1	(9,848.26)	(8,440.09)
2139.0000	Capital Lease L/T 1	(9,325.14)	(20,581.57)
2600.0000	Mortgage Payable	0.00	771.86
Subtotal : None		(3,227,347.58)	(3,299,126.00)
Total [S6L6.1C1]	Mortgage Payable	(3,227,347.58)	(3,299,126.00)
Group : [S6L8B.4C1] Owners Equity Balance-Retained Earnings			
Subgroup : None			
2803.0000	Retained Earnings	(1,503,664.90)	(454,119.87)
2860.0000	Member's Equity	209,860.00	209,860.00
2901.0000	Capital Contributions/Distributions	2,106,449.00	2,156,449.00
2902.0000	David Simha - Draws	150,000.00	150,000.00
2905.5000	Shimon Lefkowitz - Contributions	150,000.00	150,000.00
2909.0000	Capital Contributions/Distributions- Howa	(486,054.03)	(486,054.03)
2910.0000	Capital Contributions/Distributions- Harry	(26,757.05)	(26,757.05)
2911.0000	Capital Contributions/Distributions- Mich	(580,241.28)	(580,241.28)
2912.0000	Capital Contributions/Distributions- Kalm	(156,978.76)	(156,978.76)

2913.0000	Capital Contributions/Distributions- Michz	(41,861.01)	(41,861.01)
2914.0000	Capital Contributions/Distributions- Abraf	(41,861.01)	(41,861.01)
Subtotal : None		(221,109.04)	878,435.99
Total [S6L8B.4C1]	Owners Equity Balance-Retained Earn	(221,109.04)	878,435.99
Group : [S2L1.1C1]	Private Pay		
Subgroup : None			
3410.0000	Income R&B Private	(1,027,620.29)	(719,554.48)
3410.0004	Income R&B Private- Rehab	(373,280.00)	(64,181.63)
3430.0004	Income C/A Private- Rehab	0.00	(0.05)
Subtotal : None		(1,400,900.29)	(783,736.16)
Total [S2L1.1C1]	Private Pay	(1,400,900.29)	(783,736.16)
Group : [S2L1.2C1]	Commerical Managed Care		
Subgroup : None			
3405.00	Income R&B HMO	(572,908.00)	0.00
Subtotal : None		(572,908.00)	0.00
Total [S2L1.2C1]	Commerical Managed Care	(572,908.00)	0.00
Group : [S2L1.4C1]	Medicare-Fee-For-Service		
Subgroup : None			
3310.0000	Income R&B Medicare	(2,490,517.36)	(3,339,820.66)
3330.0000	Income C/A Medicare A	1.33	1,013.40
3331.0000	Income C/A Medicare B	1,164.84	(60.55)
3332.0000	MCR R&B 2% Sequestration	21,809.51	5.57
Subtotal : None		(2,467,541.68)	(3,338,862.24)
Total [S2L1.4C1]	Medicare-Fee-For-Service	(2,467,541.68)	(3,338,862.24)
Group : [S2L1.5C1]	Medicare Managed Care (Part C)		
Subgroup : None			
3405.0000	Income R&B HMO	(420,820.64)	(956,789.66)
3432.0000	Income C/A HMO	635.71	28.51
Subtotal : None		(420,184.93)	(956,761.15)
Total [S2L1.5C1]	Medicare Managed Care (Part C)	(420,184.93)	(956,761.15)
Group : [S2L1.6C1]	MassHealth Fee-for-Service		
Subgroup : None			
3110.0000	Income R&B Medicaid	(3,502,500.89)	(2,751,615.06)
3130.0000	Income C/A Medicaid	38.20	(0.72)
Subtotal : None		(3,502,462.69)	(2,751,615.78)
Total [S2L1.6C1]	MassHealth Fee-for-Service	(3,502,462.69)	(2,751,615.78)
Group : [S2L1.7C1]	MassHealth Managed Care		
Subgroup : None			
3406.0000	Income R&B MCD HMO	(1,018,437.24)	(677,139.81)
Subtotal : None		(1,018,437.24)	(677,139.81)
Total [S2L1.7C1]	MassHealth Managed Care	(1,018,437.24)	(677,139.81)
Group : [S2L1.14C1]	Veterans & Other Public		
Subgroup : None			
3115.0000	Income R&B Hospice	(613,307.22)	(597,802.00)
Subtotal : None		(613,307.22)	(597,802.00)
Total [S2L1.14C1]	Veterans & Other Public	(613,307.22)	(597,802.00)
Group : [S2L1.4C2]	Ancillary-Medicare Fee-for-Service		
Subgroup : None			
3140.0000	Income Flu Shot- MCD B	(351.20)	0.00
3145.0000	Income PT- MCD W/O	(4,192.98)	(7,369.85)
3146.0000	Income ST- MCD W/O	(11,511.64)	(10,216.04)
3147.0000	Income OT- MCD W/O	(6,731.49)	(2,742.19)
3149.0000	MCD Ancillary W/O	22,787.31	20,328.08
3155.0000	Income PT - Hospice W/O	0.00	(1,500.13)
3156.0000	Income ST - Hospice W/O	(18.08)	(3,950.81)
3157.0000	Income OT - Hospice W/O	0.00	(102.51)
3159.0000	Hospice Ancillary W/O	105.88	5,553.45
3333.0000	MCR Ancillary 2% Sequestration	1,716.75	(3.22)
3334.0000	HMO 2% Sequestration Adj	0.00	354.83
3340.0000	Income Flu Shot - MCR B	(3,426.40)	(3,091.00)
3341.0000	Income Pharmacy - MCR A	(179,528.68)	(155,627.20)
3349.0000	Income PT - MCR Part B	(79,237.62)	(71,452.87)
3350.0000	Income OT - MCR Part B	(59,376.98)	(39,013.60)
3351.0000	Income ST - MCR B	(50,064.23)	(52,760.65)
3352.0000	Medicare B ancillary w/o	135.17	700.59
3355.0000	Income PT - MCR W/O	(164,049.87)	(179,913.07)
3356.0000	Income ST - MCR W/O	(60,395.13)	(64,555.11)

3357.0000	Income OT - MCR W/O	(177,660.05)	(156,646.58)
3359.0000	Medicare A Ancillary W/O	581,633.73	556,741.96
3422.0000	Income C/A HMO Ancillary	(5,455.55)	(37,229.90)
3440.0000	Income Pharmacy - HMO W/O	0.00	(422.99)
3441.0000	Income Pharmacy - Private	(422.99)	0.00
3443.0000	Income PT - Private	0.00	(627.31)
3451.0000	Income OT - Private	0.00	(400.81)
3463.0000	Income PT - HMO	(23,312.20)	(49,506.98)
3464.0000	Income ST - HMO	(34,756.75)	(17,560.45)
3467.0000	Income Flue Shot - HMO	(1,492.60)	78.76
3471.0000	Income OT - HMO	(40,672.44)	(25,890.46)
3472.0000	HMO Ancillary w/o	225,001.26	218,587.50
3475.0000	Income PT - HMO W/O	(100,177.22)	(103,269.24)
3476.0000	Income ST - HMO W/O	(23,369.74)	(22,980.91)
3477.0000	Income OT - HMO W/O	(101,366.50)	(91,914.36)
Subtotal : None		(296,190.24)	(296,403.07)
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(296,190.24)	(296,403.07)
Group : [S2L3.2C1]	Endowment & Other Non Recoverable Revenue		
Subgroup : None			
3500.7900	Income HHS Grant	0.00	(80,870.56)
3500.7910	HHS Infection Control Stimulus	0.00	(331,458.51)
3500.7931	State Stimulus	(327,124.83)	0.00
3500.7935	Covid Reimbursement	(318,276.00)	(218,080.00)
3521.0000	PPP Loan Forgiveness GÇô Non Taxabl	0.00	(1,052,230.00)
3522.0000	Income Employee Retention Credit	0.00	(2,130,934.89)
Subtotal : None		(645,400.83)	(3,813,573.96)
Total [S2L3.2C1]	Endowment & Other Non Recoverabl	(645,400.83)	(3,813,573.96)
Group : [S2L3.7C1]	Interest Income		
Subgroup : None			
3511.0000	Income Interest	(12,441.07)	(321.82)
Subtotal : None		(12,441.07)	(321.82)
Total [S2L3.7C1]	Interest Income	(12,441.07)	(321.82)
Group : [S2L3.11C1]	Variable Recoverable Income		
Subgroup : None			
3516.0000	Income Medical Records	(152.00)	(25.75)
5630.0000	Medical Records Fees	0.00	(142.00)
Subtotal : None		(152.00)	(167.75)
Total [S2L3.11C1]	Variable Recoverable Income	(152.00)	(167.75)
Group : [S3L1.1C1]	Director of Nurses Salary		
Subgroup : None			
3831.0000	P/r Director Of Nursing	136,394.22	143,290.07
3831.8000	P/r Director Of Nursing- Sick	1,914.55	2,596.00
3831.9000	P/r Director Of Nursing- Vacation	9,582.02	1,483.43
Subtotal : None		147,890.79	147,369.50
Total [S3L1.1C1]	Director of Nurses Salary	147,890.79	147,369.50
Group : [S3L1.7C1]	Registered Nurses Salaries		
Subgroup : None			
3830.0000	P/r Clinical Director	19,208.08	11,753.44
3830.9000	P/r Clinical Director- Vacation	2,596.32	0.00
3834.0000	P/r RN	251,852.55	403,456.02
3834.0001	P/r RN Manager	219,690.33	148,911.24
3834.0002	P/r RN Supervisor	4,604.52	74,840.85
3834.7900	P/r RN Extraordinary	(850.00)	5,102.00
3834.8000	P/r RN- Sick	8,471.61	8,022.79
3834.8001	P/r RN Manager- Sick	3,691.81	0.00
3834.8002	P/r RN Supervisor- Sick	0.00	656.00
3834.9000	P/r RN- Vacation	6,553.69	6,813.91
3834.9001	P/r RN Manager- Vacation	3,102.65	2,256.00
3834.9002	P/r RN Supervisor- Vacation	0.00	1,640.00
3835.0000	P/r Infection Control	0.00	(3,032.44)
3835.7900	P/r Infection Control Extraordinary	3,746.88	101,277.98
Subtotal : None		522,668.44	761,697.79
Total [S3L1.7C1]	Registered Nurses Salaries	522,668.44	761,697.79
Group : [S3L1.10C1]	Registered Nurses Purchased Service Per Diem		
Subgroup : None			
4140.7900	Extraordinary Nursing Purch Service	13,000.00	0.00
4160.0000	Nursing Contracted Services	2,500.00	0.00
Subtotal : None		15,500.00	0.00
Total [S3L1.10C1]	Registered Nurses Purchased Service	15,500.00	0.00

Group : [S3L1.11C1] Registered Nurses Purchased Service Tempory Agency Staff			
Subgroup : None			
4161.0000	Nursing Agency - RN	13,684.48	2,376.53
4161.7900	Extraordinary Nursing Agency - RN	2,350.90	0.00
Subtotal : None		16,035.38	2,376.53
Total [S3L1.11C1]	Registered Nurses Purchased Service	16,035.38	2,376.53
Group : [S3L1.12C1] Licensed Practical Nurses Salary			
Subgroup : None			
3836.0000	P/r LPN	1,724,178.32	1,125,349.82
3836.0001	P/r LPN Manager	106,797.74	54,201.32
3836.0003	P/r LPN Supervisor	64,644.83	49,541.85
3836.0005	P/r LPN Wound Care	10,470.58	0.00
3836.7900	P/r LPN Extraordinary	(1,670.00)	12,539.50
3836.7903	P/r LPN Supervisor Extraordinary	0.00	637.75
3836.8000	P/r LPN- Sick	34,804.24	16,481.32
3836.8001	P/r LPN Manager- Sick	2,430.60	1,440.00
3836.8003	P/r LPN Supervisor- Sick	1,438.65	286.09
3836.9000	P/r LPN- Vacation	24,325.46	14,210.12
3836.9001	P/r LPN Manager- Vacation	3,584.70	2,160.00
3836.9003	P/r LPN Supervisor- Vacation	1,895.40	1,220.00
Subtotal : None		1,972,900.52	1,278,067.77
Total [S3L1.12C1]	Licensed Practical Nurses Salary	1,972,900.52	1,278,067.77
Group : [S3L1.16C1] Licensed Practical Nurses Purchased Service Tempory Agency Staff			
Subgroup : None			
4162.0000	Nursing Agency - LPN	151,338.66	9,392.02
4162.7900	Extraordinary Nursing Agency - LPN	573.32	(50,345.05)
Subtotal : None		151,911.98	(40,953.03)
Total [S3L1.16C1]	Licensed Practical Nurses Purchased	151,911.98	(40,953.03)
Group : [S3L1.17C1] Certified Nurses Aides Salaries			
Subgroup : None			
3838.0000	P/r CNA	1,627,613.07	1,465,595.58
3838.0004	P/r Nurse Aide	0.00	6,452.01
3838.7900	P/r CNA Extraordinary	(3,389.38)	20,872.53
3838.7904	P/r Nurse Aide Extraordinary	0.00	535.00
3838.8000	P/r CNA- Sick	30,070.74	26,913.02
3838.9000	P/r CNA- Vacation	19,901.00	14,551.85
Subtotal : None		1,674,195.43	1,534,919.99
Total [S3L1.17C1]	Certified Nurses Aides Salaries	1,674,195.43	1,534,919.99
Group : [S3L1.21C1] Certified Nurses Aides Purchased Service Tempory Agency Staff			
Subgroup : None			
4163.0000	Nursing Agency - CNA	85,635.18	18,892.07
4163.7900	Extraordinary Nursing Agency - CNA	0.00	(55,288.70)
Subtotal : None		85,635.18	(36,396.63)
Total [S3L1.21C1]	Certified Nurses Aides Purchased Ser	85,635.18	(36,396.63)
Group : [S3L1.23C1] Nursing Education & Training			
Subgroup : None			
4150.0000	Nursing Training	0.00	2,884.38
Subtotal : None		0.00	2,884.38
Total [S3L1.23C1]	Nursing Education & Training	0.00	2,884.38
Group : [S3L2.1C1] Administration Salaries			
Subgroup : [S3L2.1C1]Administrator Salaries			
3811.0000	P/r Administrator	153,792.67	164,247.29
3811.8000	P/r Administrator- Sick	1,615.44	0.00
3811.9000	P/r Administrator- Vacation	2,692.40	2,692.40
3812.0000	P/r Asst Administrator	0.00	11,153.20
Subtotal [S3L2.1C1A] Administrator Salaries		158,100.51	178,092.89
Total [S3L2.1C1]	Administration Salaries	158,100.51	178,092.89
Group : [S3L2.7C1] Clerical Staff Salaries			
Subgroup : None			
3820.0000	P/r Business Office	69,532.06	74,471.82
3820.7900	P/r Business Office Extraordinary	0.00	534.75
3820.8000	P/r Business Office- Sick	1,153.92	576.96
3820.9000	P/r Business Office- Vacation	4,300.98	5,151.43
3822.0000	P/r Receptionist	76,674.94	63,599.05
3822.7900	P/r Receptionist Extraordinary	0.00	509.25
3822.8000	P/r Receptionist- Sick	1,450.70	1,413.08

3822.9000	P/r Receptionist- Vacation	1,165.55	183.87
3825.0000	P/r Human Resource	63,002.45	64,527.76
3825.8000	P/r Human Resource- Sick	366.63	1,523.28
3825.9000	P/r Human Resource- Vacation	1,199.88	692.40
3838.0003	P/r Hospitality Aide	0.00	(2.57)
3847.0000	P/r Marketing	65,249.47	54,425.96
3847.8000	P/r Marketing- Sick	1,452.00	0.00
3847.9000	P/r Marketing- Vacation	2,758.80	145.20
Subtotal : None		288,307.38	267,752.24
Total [S3L2.7C1]	Clerical Staff Salaries	288,307.38	267,752.24
Group : [S3L2.10C1]	Clerical Staff Purchased Service		
Subgroup : None			
7131.0000	Consulting Fees	23,872.25	33,885.00
7140.0000	Fiscal Purch Serv	56,609.74	64,224.85
7140.5000	Fiscal Purch Serv- Non Recurring	9,202.26	4,814.27
7140.7905	Extraordinary Fiscal Purch Serv- Non Re	0.00	3,900.00
Subtotal : None		89,684.25	106,824.12
Total [S3L2.10C1]	Clerical Staff Purchased Service	89,684.25	106,824.12
Group : [S3L2.11C1]	Electronic Data Processing, Payroll & Bookkeeping Services		
Subgroup : None			
8201.5000	Equipt Rental- Software	63,049.94	59,597.34
Subtotal : None		63,049.94	59,597.34
Total [S3L2.11C1]	Electronic Data Processing, Payroll &	63,049.94	59,597.34
Group : [S3L2.12C1]	Office Supplies		
Subgroup : None			
7110.0000	Office Supplies	35,543.13	56,855.56
7110.5000	Office Equipment	393.11	9,686.20
7142.0000	IT Fees	1,263.93	900.00
7150.0000	Back Office Fees	180,000.00	180,000.00
7191.0000	Bank Charges	11,294.95	15,742.66
7191.5000	Credit Card Processing Fees	1,966.14	5,748.24
7212.0000	Postage	3,455.66	13,050.26
8202.5000	Storage Rental	1,395.03	1,480.79
9411.0000	Corporation Tax	91.75	229.38
Subtotal : None		235,403.70	283,693.09
Total [S3L2.12C1]	Office Supplies	235,403.70	283,693.09
Group : [S3L2.13C1]	Telecommunications (e.g. Internet & Phone)		
Subgroup : None			
7210.0000	Internet	699.39	4,049.82
7211.0000	Telephone	9,231.87	6,401.50
7211.0001	Cell Phones	1,375.01	3,809.75
Subtotal : None		11,306.27	14,261.07
Total [S3L2.13C1]	Telecommunications (e.g. Internet & P	11,306.27	14,261.07
Group : [S3L2.15C1]	Travel, Conventions & Meetings		
Subgroup : None			
7238.0000	Seminars	360.00	150.00
7290.0000	Travel Expense	23,798.17	6,180.72
Subtotal : None		24,158.17	6,330.72
Total [S3L2.15C1]	Travel, Conventions & Meetings	24,158.17	6,330.72
Group : [S3L2.16C1]	Advertising: Help Wanted		
Subgroup : None			
7235.0000	Help Wanted Advertising	32,337.63	27,481.46
Subtotal : None		32,337.63	27,481.46
Total [S3L2.16C1]	Advertising: Help Wanted	32,337.63	27,481.46
Group : [S3L2.17C1]	Licenses & Dues: Patient Care Related Portion		
Subgroup : None			
7214.0000	License & Permits	12,830.25	2,725.10
7215.0000	Dues & Subscriptions	8,470.21	17,009.80
Subtotal : None		21,300.46	19,734.90
Total [S3L2.17C1]	Licenses & Dues: Patient Care Related	21,300.46	19,734.90
Group : [S3L2.19C1]	Accounting Services (not related to Appeals)		
Subgroup : None			
7130.0000	Accounting Fees	21,791.67	38,600.00
Subtotal : None		21,791.67	38,600.00
Total [S3L2.19C1]	Accounting Services (not related to Ap	21,791.67	38,600.00
Group : [S3L2.20C1]	Insurance: Malpractice & General Liability		

Subgroup : None			
7270.0000	Insurance - General	139,295.95	142,854.80
Subtotal : None		139,295.95	142,854.80
Total [S3L2.20C1]	Insurance: Malpractice & General Liab	139,295.95	142,854.80
Group : [S3L2.22C1] Other A & G Expenses			
Subgroup : None			
3500.0000	Income Miscellaneous	(2,363.15)	92,253.50
8700.0000	Sales Tax	37.92	37.92
8804.0000	Amort Goodwill Costs	425,551.20	425,551.20
9490.0000	Miscellaneous Expenses	5,728.22	300.90
9490.7900	Extraordinary Miscellaneous Expenses	1,218.44	0.00
9800.0000	Donations	(100.00)	0.00
Subtotal : None		430,072.63	518,143.52
Total [S3L2.22C1]	Other A & G Expenses	430,072.63	518,143.52
Group : [S3L2B.1C1] Advertising Marketing			
Subgroup : None			
7236.0000	Promotional Advertising	38,124.82	28,562.36
7236.7900	Extraordinary Promotional Advertising	452.50	0.00
Subtotal : None		38,577.32	28,562.36
Total [S3L2B.1C1]	Advertising Marketing	38,577.32	28,562.36
Group : [S3L2B.6C1] Legal: Other			
Subgroup : None			
7230.0000	Legal Fees	92,919.07	124,598.80
7230.7900	Extraordinary Legal Fees	0.00	1,273.40
Subtotal : None		92,919.07	125,872.20
Total [S3L2B.6C1]	Legal: Other	92,919.07	125,872.20
Group : [S3L2B.9C1] Management Consultants			
Subgroup : None			
7160.0000	Management Fees	72,916.69	191,179.65
7160.2915	Management Fees - Member	50,000.00	78,629.59
Subtotal : None		122,916.69	269,809.24
Total [S3L2B.9C1]	Management Consultants	122,916.69	269,809.24
Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest			
Subgroup : None			
7192.0000	Interest	19,026.28	0.00
7193.0000	Penalties	39,337.81	79,223.20
7193.7900	Extraordinary Penalties	0.00	2,605.10
Subtotal : None		58,364.09	81,828.30
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including Interest	58,364.09	81,828.30
Group : [S3L2B.14C1] Bad Debt Expenses			
Subgroup : None			
7199.0000	Bad Debt - Private	120,500.00	177,800.00
Subtotal : None		120,500.00	177,800.00
Total [S3L2B.14C1]	Bad Debt Expenses	120,500.00	177,800.00
Group : [S3L2B.15C1] User Fee Assessment			
Subgroup : None			
3275.0000	Revenue Assessment	709,568.52	541,216.15
Subtotal : None		709,568.52	541,216.15
Total [S3L2B.15C1]	User Fee Assessment	709,568.52	541,216.15
Group : [S3L3.1C1] Staff Development Coordinator Salaries			
Subgroup : None			
3827.0000	P/r Staffing Coordinator	63,861.37	40,502.12
3827.8000	P/r Staffing Coordinator- Sick	1,199.16	928.42
3827.9000	P/r Staffing Coordinator- Vacation	900.50	196.08
3832.0000	P/r Staff Development Coordinator	86,594.55	31,525.71
3832.8000	P/r Staff Development Coordinator- Sick	2,253.31	0.00
3832.9000	P/r Staff Development Coordinator- Vaca	326.88	0.00
Subtotal : None		155,135.77	73,152.33
Total [S3L3.1C1]	Staff Development Coordinator Salaries	155,135.77	73,152.33
Group : [S3L3.5C1] Plant Operations: Salaires			
Subgroup : None			
3839.0000	P/r Landry Transport	8,678.07	0.00
3839.8000	P/r Landry Transport- Sick	342.98	0.00
3839.9000	P/r Landry Transport- Vacation	180.00	0.00
3931.0000	P/r Maintenance Director	53,931.09	58,260.76
3931.0001	P/r Maintenance Director Assistant	63,427.85	33,575.58

3931.8000	P/r Maintenance Director- Sick	1,124.40	1,368.25
3931.8001	P/r Maintenance Director Assistant- Sick	840.00	0.00
3931.9000	P/r Maintenance Director- Vacation	2,085.04	3,176.66
3931.9001	P/r Maintenance Director Assistant- Vaca	720.00	0.00
3932.0000	P/r Maintenance Aide	212.75	23,412.10
3932.7900	P/r Maintenance Aide Extraordinary	0.00	268.50
3932.8000	P/r Maintenance Aide- Sick	0.00	746.28
3932.9000	P/r Maintenance Aide- Vacation	0.00	546.30
Subtotal : None		131,542.18	121,354.43
Total [S3L3.5C1]	Plant Operations: Salaires	131,542.18	121,354.43

Group : [S3L3.8C1] Plant Operations: Purchased Service			
Subgroup : None			
4142.0000	Medical Waste	28.48	0.00
6340.0000	Maintenance Purch Serv	59,732.08	51,874.35
6340.7900	Extraordinary Maintenance Purch Serv	90.00	0.00
6341.0000	Exterminator	1,425.60	2,030.32
6342.0000	Carting	18,725.36	16,680.00
6440.0000	Grounds Purchase Service	25,833.30	20,166.66
6740.0000	Security Purch Service	0.00	4,502.00
Subtotal : None		105,834.82	95,253.33
Total [S3L3.8C1]	Plant Operations: Purchased Service	105,834.82	95,253.33

Group : [S3L3.9C1] Plant Operations: Supplies & Expenses			
Subgroup : None			
6310.0000	Maintenance Supplies	25,394.31	15,390.12
6310.5000	Maintenance Equipment	1,968.17	4,402.07
6410.0000	Ground Supply	2,039.02	3,842.79
Subtotal : None		29,401.50	23,634.98
Total [S3L3.9C1]	Plant Operations: Supplies & Expense	29,401.50	23,634.98

Group : [S3L3.10C1] Plant Operatins: Utilities			
Subgroup : None			
6391.0000	Electric	133,767.81	125,253.59
6392.0000	Gas	67,501.70	72,490.69
8600.0000	Water & Sewer	128,584.92	92,499.16
Subtotal : None		329,854.43	290,243.44
Total [S3L3.10C1]	Plant Operatins: Utilities	329,854.43	290,243.44

Group : [S3L3.13C1] Dietician: Salaries			
Subgroup : None			
3899.0000	P/r Dietician	51,238.86	51,626.84
3899.7900	P/r Dietician Extraordinary	0.00	349.50
Subtotal : None		51,238.86	51,976.34
Total [S3L3.13C1]	Dietician: Salaries	51,238.86	51,976.34

Group : [S3L3.16C1] Dietician: Purchased Service			
Subgroup : None			
6130.0000	Dietician Fees	795.00	336.00
Subtotal : None		795.00	336.00
Total [S3L3.16C1]	Dietician: Purchased Service	795.00	336.00

Group : [S3L3.18C1] Dietary: Salaries			
Subgroup : None			
3891.0000	P/r Dietary Supervisor	75,063.55	44,190.91
3891.8000	P/r Dietary Supervisor- Sick	1,860.61	1,307.60
3891.9000	P/r Dietary Supervisor- Vacation	1,557.72	980.64
3892.0000	P/r Dietary Aides	255,551.31	217,932.46
3892.7900	P/r Dietary Aides Extraordinary	(720.00)	3,036.00
3892.8000	P/r Dietary Aides- Sick	5,874.83	3,369.95
3892.9000	P/r Dietary Aides- Vacation	3,018.49	1,000.52
3894.0000	P/r Dietary Cooks	181,996.49	146,086.70
3894.0001	P/r Head Cook	22,151.30	24,296.42
3894.7900	P/r Dietary Cooks Extraordinary	(693.60)	1,786.35
3894.8000	P/r Dietary Cooks- Sick	3,299.32	3,141.59
3894.8001	P/r Head Cook- Sick	655.00	269.20
3894.9000	P/r Dietary Cooks- Vacation	3,745.52	1,721.57
3894.9001	P/r Head Cook- Vacation	0.00	1,307.54
3898.0000	P/r Diet Technician	11,235.15	0.00
Subtotal : None		564,595.69	450,427.45
Total [S3L3.18C1]	Dietary: Salaries	564,595.69	450,427.45

Group : [S3L3.21C1] Dietary: Food			
Subgroup : None			
6112.0000	Patient Food	220,753.12	181,735.51

6119.0000	Food Supplements	31,872.61	25,595.33
Subtotal : None		252,625.73	207,330.84
Total [S3L3.21C1]	Dietary: Food	252,625.73	207,330.84
Group : [S3L3.22C1] Dietary: Purchased Service			
Subgroup : None			
6140.0000	Dietary Purchase Serv	1,949.25	1,200.00
Subtotal : None		1,949.25	1,200.00
Total [S3L3.22C1]	Dietary: Purchased Service	1,949.25	1,200.00
Group : [S3L3.23C1] Dietary: Supplies & Expenses			
Subgroup : None			
6110.0000	Dietary Supplies	28,018.68	21,873.45
6110.5000	Dietary Equipment	0.00	2,401.14
6110.7900	Extraordinary Dietary Supplies	297.48	0.00
8209.0000	Equip Rental - Dietary	8,038.50	9,196.04
Subtotal : None		36,354.66	33,470.63
Total [S3L3.23C1]	Dietary: Supplies & Expenses	36,354.66	33,470.63
Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service			
Subgroup : [S3L3.27CHousekeeping Purchased Service			
6560.0000	Housekeeping Contracted Serv	247,159.50	224,338.28
Subtotal [S3L3.27C1AHousekeeping Purchased Service		247,159.50	224,338.28
Subgroup : [S3L3.27CLAundry Purchased Service			
6640.0000	Laundry Purch Serv	1,156.00	1,072.00
6660.0000	Laundry Contracted Services	164,773.14	149,558.78
Subtotal [S3L3.27C1BLaundry Purchased Service		165,929.14	150,630.78
Total [S3L3.27C1]	Housekeeping / Laundry: Purchased S	413,088.64	374,969.06
Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense			
Subgroup : [S3L3.28CHousekeeping Supplies & Expenses			
6510.0000	Housekeeping Supplies	26,658.64	18,101.23
6510.5000	Housekeeping Equipment	1,693.26	1,711.52
6510.7900	Extraordinary Housekeeping Supplies	0.00	639.67
Subtotal [S3L3.28C1AHousekeeping Supplies & Expenses		28,351.90	20,452.42
Total [S3L3.28C1]	Housekeeping / Laundry: Supplies & E	28,351.90	20,452.42
Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries			
Subgroup : None			
3843.0000	P/r Medical Records	73,227.26	39,449.67
3843.7900	P/r Medical Records Extraordinary	0.00	472.50
3843.8000	P/r Medical Records- Sick	1,570.50	882.74
3843.9000	P/r Medical Records- Vacation	2,314.18	1,268.63
Subtotal : None		77,111.94	42,073.54
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salarie	77,111.94	42,073.54
Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries			
Subgroup : [S3L3.40CMDS Salaries			
3833.0000	P/r MDS	77,991.45	149,213.86
3833.8000	P/r MDS- Sick	0.00	1,923.20
3833.9000	P/r MDS- Vacation	3,250.00	8,488.80
Subtotal [S3L3.40C1BMDS Salaries		81,241.45	159,625.86
Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) Ev	81,241.45	159,625.86
Group : [S3L3.48C1] Social Service Worker: Salaries			
Subgroup : None			
3828.0000	P/r Admissions	85,572.75	103,433.75
3828.8000	P/r Admissions- Sick	692.16	692.16
3828.9000	P/r Admissions- Vacation	7,966.70	4,672.08
3871.0000	P/r Social Worker	104,716.15	60,778.10
3871.8000	P/r Social Worker - Sick	2,532.21	509.39
3871.9000	P/r Social Worker - Vacation	3,254.28	1,661.76
Subtotal : None		204,734.25	171,747.24
Total [S3L3.48C1]	Social Service Worker: Salaries	204,734.25	171,747.24
Group : [S3L3.51C1] Social Service Worker: Purchased Service			
Subgroup : None			
5530.0000	Social Services Fees	32,457.50	41,306.00
Subtotal : None		32,457.50	41,306.00
Total [S3L3.51C1]	Social Service Worker: Purchased Ser	32,457.50	41,306.00

Group : [S3L3.60C1] Direct Restorative Therapy: Salaries			
Subgroup : None			
3850.0000	P/r Physical Therapy	140,175.10	72,244.31
3850.7900	P/r Physical Therapy Extraordinary	(841.50)	841.50
3850.8000	P/r Physical Therapy- Sick	1,808.35	1,788.73
3850.9000	P/r Physical Therapy- Vacation	4,187.61	370.20
3851.0000	P/r PT Aide	29,633.21	44,442.23
3851.8000	P/r PT Aide- Sick	723.86	768.00
3851.9000	P/r PT Aide- Vacation	1,784.64	0.00
3856.0000	P/r Respiratory Ther. Director	(10.00)	310.00
3860.0000	P/r Speech Therapy	64,545.28	37,073.72
3860.8000	P/r Speech Therapy- Sick	2,203.50	202.05
3860.9000	P/r Speech Therapy- Vacation	1,171.89	0.00
3865.0000	P/r Occupational Therapy	135,224.26	34,976.10
3865.8000	P/r Occupational Therapy- Sick	2,703.39	677.82
3865.9000	P/r Occupational Therapy- Vacation	1,972.50	0.00
3866.0000	P/r OT Aide	9,568.25	32,185.44
3866.8000	P/r OT Aide- Sick	280.00	420.00
3866.9000	P/r OT Aide- Vacation	723.30	0.00
3867.0000	P/r Therap Recreation Director	99,515.79	40,120.32
3867.8000	P/r Therap Recreation Director- Sick	832.00	384.00
Subtotal : None		496,201.43	266,804.42
Total [S3L3.60C1]	Direct Restorative Therapy: Salaries	496,201.43	266,804.42
Group : [S3L3.62C1] Direct Restorative Therapy: Consultants			
Subgroup : None			
4930.0000	Respiratory Therapy	85.00	350.00
5230.0000	PT Fees	0.00	94,004.88
5330.0000	OT Fees	0.00	85,222.82
5430.0000	ST Fees	0.00	25,648.69
Subtotal : None		85.00	205,226.39
Total [S3L3.62C1]	Direct Restorative Therapy: Consultan	85.00	205,226.39
Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries			
Subgroup : None			
3881.0000	P/r Activities Supervisor	67,184.21	50,265.05
3881.8000	P/r Activities Supervisor- Sick	1,838.56	490.00
3881.9000	P/r Activities Supervisor- Vacation	6,705.31	5,240.69
3882.0000	P/r Activities Aide	200,093.49	154,376.67
3882.7900	P/r Activities Aide Extraordinary	0.00	2,113.25
3882.8000	P/r Activities Aide- Sick	3,241.43	3,491.34
3882.9000	P/r Activities Aide- Vacation	3,691.76	2,613.74
Subtotal : None		282,754.76	218,590.74
Total [S3L3.64C1]	Recreational Therapy/Activities: Salari	282,754.76	218,590.74
Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service			
Subgroup : None			
5140.0000	Activities Purch Service	16,057.02	15,368.97
Subtotal : None		16,057.02	15,368.97
Total [S3L3.67C1]	Recreational Therapy/Activities: Purch	16,057.02	15,368.97
Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses			
Subgroup : None			
5110.0000	Activities Supplies	19,000.34	10,553.68
5110.5000	Activity Equipment	446.22	0.00
5610.0000	Med Rec Supplies	411.10	1,749.19
Subtotal : None		19,857.66	12,302.87
Total [S3L3.68C1]	Recreational Therapy/Activities: Suppl	19,857.66	12,302.87
Group : [S3L3.78C1] Travel: Motor Vehicle Expense			
Subgroup : None			
7276.0000	Insurance - Auto	3,281.72	3,148.24
Subtotal : None		3,281.72	3,148.24
Total [S3L3.78C1]	Travel: Motor Vehicle Expense	3,281.72	3,148.24
Group : [S3L3.82C1] Physician Services: Medical Director			
Subgroup : None			
5730.0000	Med Director Fees	48,000.00	24,500.00
Subtotal : None		48,000.00	24,500.00
Total [S3L3.82C1]	Physician Services: Medical Director	48,000.00	24,500.00
Group : [S3L3.87C1] Legend Drugs			
Subgroup : None			
4112.0000	Personal Care	2,300.96	4,284.53
4112.7900	Extraordinary Personal Care	887.80	5,784.67

4113.0000	Oxygen	22,232.15	18,840.67
4114.0000	Vaccines	4,444.34	20,735.48
4115.0000	IV Supplies	3,045.81	900.79
4211.0000	Labs	34,122.08	34,090.94
4216.0000	Radiology	15,208.80	17,416.45
4313.0000	Prescription Drugs	170,453.14	185,935.09
5200.0000	Therapy Charges	41,260.24	37,419.00
6840.0000	Non Emergency Transport	35,255.31	17,987.78
Subtotal : None		329,210.63	343,395.40
Total [S3L3.87C1]	Legend Drugs	329,210.63	343,395.40

Group : [S3L3.89C1] House Supplies Not Resold			
Subgroup : None			
4110.0000	Medical Supplies- Other	31,031.94	43,753.56
4110.5000	Medical Equipment	2,188.73	2,006.72
4110.7900	Extraordinary Medical Supplies	42,226.25	79,713.45
4110.7905	Extraordinary Medical Equipment	0.00	812.00
4111.0000	Medical Supplies- Routine	105,486.71	79,237.88
4117.7900	Extraordinary Covid-19 Tests	5,187.15	29,660.01
4140.0000	Nursing Purch Service	5,813.30	24,818.19
4210.0000	Enteral Supplies	8,855.41	1,754.87
4318.0000	OTC Drugs	23,004.38	15,537.40
5010.0000	Rehab Supplies	0.00	310.23
5210.0000	PT Supplies	0.00	210.00
6670.0000	Disposables	3,072.89	3,204.36
7131.7900	Extraordinary Consulting Fees	30,000.00	0.00
8202.0000	Equip Rental - Nursing	10,742.37	16,897.39
8202.1000	Oxygen Rental - Nursing	21,917.33	24,625.13
Subtotal : None		289,526.46	322,541.19
Total [S3L3.89C1]	House Supplies Not Resold	289,526.46	322,541.19

Group : [S3L3.92C1] Pharmacy Consultant			
Subgroup : None			
4330.0000	Pharmacy Consultant Fees	2,676.00	7,008.00
Subtotal : None		2,676.00	7,008.00
Total [S3L3.92C1]	Pharmacy Consultant	2,676.00	7,008.00

Group : [S3L4.1C1] Depreciaton			
Subgroup : [S3L4.1C1]Improvements Depreciation			
8810.0000	Depreciation LHI	43,366.01	36,898.27
Subtotal [S3L4.1C1B] Improvements Depreciation		43,366.01	36,898.27

Subgroup : [S3L4.1C1]Equipment Depreciation			
8830.0000	Depreciation MME	112,259.43	106,840.44
Subtotal [S3L4.1C1C] Equipment Depreciation		112,259.43	106,840.44

Subgroup : [S3L4.1C1]Motor Vehicle Depreciation			
8831.0000	Depreciation Auto	11,244.24	11,244.24
Subtotal [S3L4.1C1E] Motor Vehicle Depreciation		11,244.24	11,244.24

Total [S3L4.1C1]	Depreciaton	166,869.68	154,982.95
-------------------------	--------------------	-------------------	-------------------

Group : [S3L4.2C1] Long Term Interest Expense SNF-CR			
Subgroup : None			
8401.0000	Mortgage Interest	174,817.56	157,418.11
8405.0000	Cap Lease Interest 1	1,901.78	2,633.02
Subtotal : None		176,719.34	160,051.13
Total [S3L4.2C1]	Long Term Interest Expense SNF-CR	176,719.34	160,051.13

Group : [S3L4.6C1] Building Insurance Expense-SNF-CR			
Subgroup : None			
7273.0000	Insurance - Property	20,195.92	19,078.88
Subtotal : None		20,195.92	19,078.88
Total [S3L4.6C1]	Building Insurance Expense-SNF-CR	20,195.92	19,078.88

Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR			
Subgroup : None			
8300.0000	Real Estate Tax	46,045.99	52,828.00
Subtotal : None		46,045.99	52,828.00
Total [S3L4.8C1]	Real Estate Tax Expense-SNF-CR	46,045.99	52,828.00

Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR			
Subgroup : None			
8204.0000	Equip Rental - Rehab	8,891.89	15,243.24
8205.0000	Equip Rental - Office	28,880.68	17,715.44
Subtotal : None		37,772.57	32,958.68

Total [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR	<u>37,772.57</u>	<u>32,958.68</u>
Group : [S3L4.14C1]	Real Popertry Rent Expense-SNF-CR		
Subgroup : None			
8100.0000	Rent	<u>839,437.54</u>	<u>839,301.69</u>
Subtotal : None		<u>839,437.54</u>	<u>839,301.69</u>
Total [S3L4.14C1]	Real Popertry Rent Expense-SNF-CR	<u>839,437.54</u>	<u>839,301.69</u>
Group : [CLA-53.01]	LA-Group Health/Life		
Subgroup : None			
9130.0000	Group Health Insurance	<u>162,273.71</u>	<u>115,539.10</u>
Subtotal : None		<u>162,273.71</u>	<u>115,539.10</u>
Total [CLA-53.01]	LA-Group Health/Life	<u>162,273.71</u>	<u>115,539.10</u>
Group : [CLA-53.03]	LA-Employee Benefits		
Subgroup : None			
6735.0000	Employee Background Check	<u>2,741.61</u>	<u>3,863.83</u>
9100.0000	Employee Benefits	<u>24,678.27</u>	<u>16,344.25</u>
9240.0000	Disability Insurance	<u>22,834.53</u>	<u>21,189.95</u>
Subtotal : None		<u>50,254.41</u>	<u>41,398.03</u>
Total [CLA-53.03]	LA-Employee Benefits	<u>50,254.41</u>	<u>41,398.03</u>
Group : [CLA-53.04]	LA-Payroll Taxes		
Subgroup : None			
9210.0000	FICA Expense	<u>509,888.22</u>	<u>425,643.16</u>
9220.0000	SUI Expense	<u>118,380.95</u>	<u>87,074.09</u>
9230.0000	FUI Expense	<u>7,896.68</u>	<u>8,570.67</u>
Subtotal : None		<u>636,165.85</u>	<u>521,287.92</u>
Total [CLA-53.04]	LA-Payroll Taxes	<u>636,165.85</u>	<u>521,287.92</u>
Group : [CLA-53.05]	LA-Workers Comp		
Subgroup : None			
9140.0000	Workmen's Comp Insurance	<u>88,141.21</u>	<u>87,807.96</u>
Subtotal : None		<u>88,141.21</u>	<u>87,807.96</u>
Total [CLA-53.05]	LA-Workers Comp	<u>88,141.21</u>	<u>87,807.96</u>
	NET (INCOME) LOSS	<u>0.00</u>	<u>0.00</u>
	Sum of Account Groups	(0.00)	0.00

Tickmarks

{a}	
{b}	
{c}	
{d}	
{e}	
{f}	
{g}	
{h}	
{i}	
{j}	
{k}	
{l}	
{m}	
{n}	
{o}	
{p}	

{q}	
{r}	
{s}	
{t}	
{u}	
{v}	
{w}	
{x}	
{y}	
{z}	