

Client: **A368056 - Eastern Orthodox Management Corporation**  
Engagement: **MDMC 2022 - Holy Trinity Nursing & Rehabilitation**  
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
Group : [BS]		Balance Sheet					
Subgroup : None							
101200	Cash - Operating		8,852.69	43,205.11		0.00	43,205.11
101250	Cash - Operating (New)		332,859.04	451,655.50		0.00	451,655.50
101300	Cash - Checking		57,790.63	160,503.84		0.00	160,503.84
102000	Cash - Payroll		(112.97)	(301.78)		0.00	(301.78)
103000	Cash - Petty		97.49	250.00		0.00	250.00
104600	Property Insurance Escrow		301,378.80	151,084.48		0.00	151,084.48
104700	MIP Escrow Wells Fargo		14,994.65	15,433.67		0.00	15,433.67
104800	MIP Escrow Prudential		1,751.45	1,773.27		0.00	1,773.27
105200	Replacement Reserve		300,149.56	410,381.42		0.00	410,381.42
105300	Cash - Patient Needs Account		84,215.92	49,494.03		0.00	49,494.03
105400	Cash- Resident Counsel		3,342.26	2,163.35		0.00	2,163.35
106010	A/R - Medicare A R & B		79,616.75	454,205.16		0.00	454,205.16
106200	A/R - Welfare R & B		267,672.84	428,743.41		0.00	428,743.41
106210	A/R - Welfare Colns Part A		5,787.63	36,701.41		0.00	36,701.41
106220	A/R - Welfare Colns Part B		12,031.77	41,664.40		0.00	41,664.40
106300	A/R - Welfare - Resource		29,347.36	58,410.91		0.00	58,410.91
106400	A/R - MCD SCO - R & B		275,875.39	309,226.22		0.00	309,226.22
106500	A/R - Medicare B		12,407.08	2,888.74		0.00	2,888.74
106600	A/R - Medicaid Pending R & B		57,656.59	36,360.99		0.00	36,360.99
107100	A/R - Blue Cross R & B		31,844.00	60,905.00		0.00	60,905.00
107110	A/R - Blue Cross Part B		25,387.00	24,554.16		0.00	24,554.16
107120	A/R - HMO Blue R & B		28,354.51	153,139.27		0.00	153,139.27
107200	A/R - Commercial Ins R & B		13,070.66	20,514.73		0.00	20,514.73
107210	A/R - Commercial Colns Part A		5,008.50	83,129.30		0.00	83,129.30
107220	A/R - Commercial Colns Part B		1,078.74	1,809.73		0.00	1,809.73
107300	A/R - Fallon R & B		23,584.99	31,142.31		0.00	31,142.31
107310	A/R - Fallon Part B		4,351.74	3,546.92		0.00	3,546.92
107500	A/R - Pilgrim R & B		0.48	4,928.00		0.00	4,928.00
107600	A/R - Tufts R & B		32,839.63	116,610.91		0.00	116,610.91
107610	A/R - Tufts Part B		4,372.58	5,667.73		0.00	5,667.73
107700	A/R - Evercare R & B		50,939.85	75,284.46		0.00	75,284.46
107710	A/R - Evercare Part B		2,857.10	5,967.10		0.00	5,967.10
108000	A/R - Private R & B		284,711.25	238,898.93		0.00	238,898.93
108010	A/R - Private Colns Part A		8,575.96	75,570.59		0.00	75,570.59
108020	A/R - Private Colns Part B		0.00	540.00		0.00	540.00
114000	Reserve For Bad Debts		(410,200.00)	(407,258.92)		0.00	(407,258.92)
118000	Other Receivables		1,486,000.00	2,140,109.00		0.00	2,140,109.00
125000	Patient Exchange		(7.27)	8,489.50		0.00	8,489.50
128000	Prepaid Insurance		104,981.80	129,378.89		0.00	129,378.89
128100	Deposits		7,885.00	7,885.00		0.00	7,885.00
130000	Prepaid Expense		108,706.09	227,763.60		0.00	227,763.60
140200	Investments		12,735,276.94	10,266,475.53		0.00	10,266,475.53
140300	Investments - Operating		67,769.70	10.68		0.00	10.68
141000	Investment In Beneficial Inte		835,994.19	644,848.37		0.00	644,848.37
151100	Land		985,183.22	985,183.22		0.00	985,183.22
152100	Building		5,507,855.94	5,507,855.94		0.00	5,507,855.94
152200	Accum Depreciation - Building		(3,786,658.20)	(3,924,358.20)		0.00	(3,924,358.20)
161100	Building Improvements		825,737.09	1,005,038.53		0.00	1,005,038.53
161200	Accum Depreciation - Building		(375,626.34)	(418,081.29)		0.00	(418,081.29)
164000	Furniture & Fixtures		246,052.56	358,825.10		0.00	358,825.10
164100	Accum Depreciation - Furnitur		(186,965.66)	(195,495.11)		0.00	(195,495.11)
165100	Equipment		1,572,297.23	1,805,456.05		0.00	1,805,456.05
165200	Accum Depreciation - Equipment		(1,095,997.90)	(1,186,593.96)		0.00	(1,186,593.96)
165500	Software		6,500.00	6,500.00		0.00	6,500.00
165600	Accum Depreciation - Computer		(6,500.00)	(6,500.00)		0.00	(6,500.00)
181000	Mortgage Acquisition Costs		142,614.81	142,614.81		0.00	142,614.81
181100	Accum AMORT - M.A.C.		(65,910.14)	(69,545.18)		0.00	(69,545.18)
202000	Accounts Payable		(146,928.64)	(291,067.82)		0.00	(291,067.82)
202300	Line of Credit/Loan		0.00	(359,999.84)		0.00	(359,999.84)
203000	Accrued Expenses		(225,324.41)	(279,925.72)		0.00	(279,925.72)
203100	Accrued Audit/Tax Expense		(40,535.00)	(35,345.01)		0.00	(35,345.01)
211600	Deferred Finance Agreement		(73,113.58)	(71,310.39)		0.00	(71,310.39)
215000	Uncashed Payroll Checks		(10,605.96)	(10,269.13)		0.00	(10,269.13)
216000	AR Credit Balances		(181,459.00)	(246,888.24)		0.00	(246,888.24)
217000	Accrued Interest		(21,026.01)	(21,026.01)		0.00	(21,026.01)
219000	Accrued Salaries		(111,685.54)	(146,040.86)		0.00	(146,040.86)
219100	Earned Time Liability		(188,909.27)	(226,422.16)		0.00	(226,422.16)
221400	Accrued Payroll Taxes		(22,995.50)	(28,493.43)		0.00	(28,493.43)
222000	403B Withheld		(3,877.21)	(4,000.64)		0.00	(4,000.64)
222050	403B Loan Repayment		(296.20)	(523.98)		0.00	(523.98)
223000	Patient Trust Fund		(84,215.92)	(49,494.03)		0.00	(49,494.03)
223400	Resident Counsel Fund		(3,342.26)	(2,163.35)		0.00	(2,163.35)
232000	Mortgage - Wells Fargo		(4,613,901.76)	(4,503,272.28)		0.00	(4,503,272.28)
234000	Mortgage - Prudential		(380,362.53)	(359,834.75)		0.00	(359,834.75)
235000	Current Maturities on LT Debt - Wells Fargo		(104,594.00)	(109,638.00)		0.00	(109,638.00)
235001	Current Maturities on LT Debt - Prudential		(18,938.00)	(20,409.00)		0.00	(20,409.00)
263010	Unrestricted Net Assets		(3,308,092.90)	(5,129,477.19)		0.00	(5,129,477.19)
269500	Temp Restricted Net Assets		(2,993,494.00)	(3,707,694.00)		0.00	(3,707,694.00)
269600	Perm Restricted Net Assets		(6,652,508.00)	(6,652,508.00)		0.00	(6,652,508.00)
300000	Release From Temp Restricted		78,660.68	437,988.00		0.00	437,988.00
301000	Release Unrest Net Assets		(78,660.68)	(437,988.00)		0.00	(437,988.00)
Subtotal : None			1,881,475.29	(1,671,149.00)		0.00	(1,671,149.00)
Total [BS] Balance Sheet			1,881,475.29	(1,671,149.00)		0.00	(1,671,149.00)
Group : [IS]		Income Statement					
Subgroup : None							
302000	Income Hospice GIP		0.00	(460.00)		0.00	(460.00)

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Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
302100	Private Income	(534,059.58)	(1,575,601.74)		0.00	(1,575,601.74)
302150	Private Income - PYA	(509.46)	0.00		0.00	0.00
3022.6	Medicaid Resource Revenue	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
302200	Medicare Income	(473,554.28)	(2,516,397.02)		0.00	(2,516,397.02)
302250	Medicare Income - PYA	(8,356.66)	(32,506.56)		0.00	(32,506.56)
302300	Medicaid Income	(5,604,042.92)	(5,549,045.00)		0.00	(5,549,045.00)
				CAIDJE -	(0.00)	
302600	Blue Cross R & B	(96,139.35)	(379,263.79)		0.00	(379,263.79)
302700	MCD SCO Income	(3,789,003.77)	(4,703,500.00)		0.00	(4,703,500.00)
302900	Commercial Insurance R & B	(34,375.00)	(222,805.00)		0.00	(222,805.00)
303000	HMO Blue R & B	0.00	5,582.19		0.00	5,582.19
303100	Fallon R & B	(85,364.81)	(212,725.00)		0.00	(212,725.00)
303200	Pilgrim Health R & B	2,679.70	(26,920.00)		0.00	(26,920.00)
303300	Tufts R & B	(30,982.00)	(381,070.08)		0.00	(381,070.08)
303400	Medicaid Pending Income	(2,410.00)	(13,697.20)		0.00	(13,697.20)
303500	Evercare R & B	(257,909.03)	(351,780.12)		0.00	(351,780.12)
304000	Respite R & B	(4,274.60)	1,228.36		0.00	1,228.36
310000	Contr Allow - Medicaid	2,606,721.77	2,403,665.39		0.00	2,403,665.39
310100	Contr Allow - MCD SCO	1,659,533.61	1,827,440.16		0.00	1,827,440.16
312200	Contr Allow - Medicare A	(157,283.22)	(1,470,865.87)		0.00	(1,470,865.87)
312300	Contr Allow - HMO A	65,204.59	(69,812.19)		0.00	(69,812.19)
312400	Contr Allow - Commercial ins	2,865.00	5,920.53		0.00	5,920.53
312500	Contr Adj - Respite	(184.30)	0.00		0.00	0.00
315000	Vending Machine Income	(93.48)	(264.53)		0.00	(264.53)
315500	Guest Meal Income	(103.00)	0.00		0.00	0.00
315600	Telephone Income	(5,559.98)	(4,598.71)		0.00	(4,598.71)
318000	Interest Income	(225.50)	(1,165.42)		0.00	(1,165.42)
318800	Donations - Activities	(120.00)	(50.00)		0.00	(50.00)
318900	Donations	(63,026.12)	(61,867.56)		0.00	(61,867.56)
318950	Covid Stimulus Payments	(360,920.00)	(583,255.29)		0.00	(583,255.29)
318975	In Kind Donations	0.00	(737,689.02)		0.00	(737,689.02)
319000	Miscellaneous Income	(2,249.52)	(3,085.50)		0.00	(3,085.50)
319030	Covid Stimulus Revenue	(211,363.38)	0.00		0.00	0.00
319040	PPP Revenue	(1,288,885.00)	0.00		0.00	0.00
319050	EmployeeRentionTaxCredit Incom	(1,486,000.00)	0.00		0.00	0.00
319051	MA CommonWealth Grant	0.00	(64,000.00)		0.00	(64,000.00)
319100	Other Income	(19,645.59)	(35,065.73)		0.00	(35,065.73)
319300	Temp Restricted Donations	0.00	(92,623.24)		0.00	(92,623.24)
319500	Dividend Income	(392,204.86)	(345,128.40)		0.00	(345,128.40)
320000	Realized Gain/(Loss) Investme	(322,171.77)	(13,587.16)		0.00	(13,587.16)
321000	Unrealized Gain/(Loss) Invest	(1,257,914.90)	2,330,501.42		0.00	2,330,501.42
322200	Contr Allow - Medicare B	235.17	1,565.60		0.00	1,565.60
371100	Pharmacy Income Private	0.00	(447.54)		0.00	(447.54)
371200	Pharmacy Income Part A	(28,446.96)	(133,541.88)		0.00	(133,541.88)
371300	Pharmacy Income Medicaid	0.00	(750.11)		0.00	(750.11)
371500	Pharmacy Income HMO	(38,190.05)	(102,739.29)		0.00	(102,739.29)
372100	Physical Therapy Private	0.00	(82.28)		0.00	(82.28)
372200	Physical Therapy Part A	(87,025.89)	(385,332.52)		0.00	(385,332.52)
372300	Physical Therapy Medicaid	3,865.81	(860.29)		0.00	(860.29)
372500	Physical Therapy HMO	(155,050.65)	(292,613.36)		0.00	(292,613.36)
372800	Physical Therapy Medicare B	(53,925.54)	(16,870.56)		0.00	(16,870.56)
372900	Physical Therapy HMO Part B	(19,186.65)	(14,566.53)		0.00	(14,566.53)
373100	Occupational Therapy Private	0.00	(123.42)		0.00	(123.42)
373200	Occupational Therapy Part A	(86,192.89)	(361,328.91)		0.00	(361,328.91)
373500	Occupational Therapy HMO	(145,282.99)	(284,135.93)		0.00	(284,135.93)
373800	Occupational Therapy Medicare	(29,332.87)	(12,318.00)		0.00	(12,318.00)
373900	Occupational Therapy HMO Part	(19,031.71)	(11,307.68)		0.00	(11,307.68)
374200	Speech Therapy Part A	(37,060.33)	(92,107.42)		0.00	(92,107.42)
374300	Speech Therapy Medicaid	938.56	(897.90)		0.00	(897.90)
374500	Speech Therapy HMO	(87,888.83)	(74,780.32)		0.00	(74,780.32)
374800	Speech Therapy Medicare B	(51,821.92)	(15,700.18)		0.00	(15,700.18)
374900	Speech Therapy HMO Part B	(13,477.17)	(12,945.08)		0.00	(12,945.08)
375000	Laboratory Part A	(3,426.39)	(22,635.52)		0.00	(22,635.52)
375100	Laboratory HMO	(4,951.19)	(15,960.40)		0.00	(15,960.40)
376200	Oxygen Part A	(358.00)	(90.00)		0.00	(90.00)
376500	Oxygen HMO	(60.00)	(30.00)		0.00	(30.00)
376700	Radiology Part A	(1,379.04)	(12,495.88)		0.00	(12,495.88)
376800	Radiology HMO	(4,035.76)	(9,204.02)		0.00	(9,204.02)
378200	Medical Supplies Part A	(1,032.30)	(6,947.68)		0.00	(6,947.68)
378500	Medical Supplies HMO	0.00	(710.37)		0.00	(710.37)
379300	Cont. Adj. Medicaid Ancillari	(4,804.37)	2,524.04		0.00	2,524.04
379900	Cont. Adj. Medicare A - seque	(93.19)	48,221.37		0.00	48,221.37
380200	Cont. Adj. Part A: Ancillaries	250,548.44	1,016,519.30		0.00	1,016,519.30
380400	Cont. Adj. HMO: Ancillaries	344,563.60	742,098.55		0.00	742,098.55
411000	Salaries Administration	97,093.04	207,891.27		0.00	207,891.27
412900	Salaries - Marketing	64,516.31	14,525.94		0.00	14,525.94
413000	Salaries - HR & IT	64,624.91	118,708.14		0.00	118,708.14
414000	Salaries Clerical/Bus Office	355,032.65	274,175.71		0.00	274,175.71
415000	Payroll Services	32,618.77	37,337.26		0.00	37,337.26
415100	Bookkeeping Service/EDP	79,744.55	84,703.17		0.00	84,703.17
415200	Finance Charge	5,285.39	6,771.75		0.00	6,771.75
424900	Postage	3,482.33	2,088.37		0.00	2,088.37
425000	Office Supplies & Expense	19,964.82	24,916.28		0.00	24,916.28
425100	Professional Service	179,728.36	65,016.57		0.00	65,016.57
425200	Tuition + Education	2,000.00	3,490.87		0.00	3,490.87
425400	Service Contract	14,854.43	20,967.46		0.00	20,967.46
425500	Donations	0.00	1,085.84		0.00	1,085.84
425600	Employee Education/Seminars	89.00	1,090.36		0.00	1,090.36
425700	Late Charges	2,406.63	347.95		0.00	347.95
425800	Fines & Penalties	24,525.19	1,522.57		0.00	1,522.57

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		12/31/2021	12/31/2022			12/31/2022
425900	Miscellaneous Expense	3,314.48	5,144.23		0.00	5,144.23
426000	Computer Supplies/Cleaning	11,014.31	9,241.43		0.00	9,241.43
426100	Telephone	63,503.27	66,782.19		0.00	66,782.19
426200	Bank Service Charges	173.20	160.52		0.00	160.52
426500	Computer Software	11,158.63	16,479.33		0.00	16,479.33
428000	Travel/Conventions/Meetings	0.00	7,401.08		0.00	7,401.08
428100	Telephone - Residents Supplies	55.53	113.96		0.00	113.96
429500	Advertising Help Wanted	22,807.34	42,088.17		0.00	42,088.17
429800	Marketing / Promotional	5,695.36	38,051.75		0.00	38,051.75
430100	License & Dues	10,199.27	11,693.96		0.00	11,693.96
430200	User Fee	510,296.87	614,494.45		0.00	614,494.45
430600	Salaries - Staff Development	151,962.91	(6,063.00)		0.00	(6,063.00)
434000	Accounting	149,961.63	242,855.07		0.00	242,855.07
437000	Legal	3,501.32	12,208.31		0.00	12,208.31
440400	Covid Tax Credit	(9,665.65)	0.00		0.00	0.00
440500	Payroll Taxes-FICA	439,220.29	586,435.85		0.00	586,435.85
				CAIDJE -	(0.00)	
440900	Non-Profit DET Claims	0.00	109,013.80		0.00	109,013.80
441000	Employee Benefits	29,091.14	40,124.88		0.00	40,124.88
				CAIDJE -	(0.00)	
441200	Employee Appreciation Gifts	8,628.22	500.00		0.00	500.00
441700	Pension/403B	31,467.96	38,981.12		0.00	38,981.12
				CAIDJE -	(0.00)	
441800	Group Life Insurance	4,024.75	5,442.95		0.00	5,442.95
441900	Benefit Admin Costs	10,105.50	9,646.00		0.00	9,646.00
442000	Insurance Malpractice	191,157.39	209,705.58		0.00	209,705.58
442100	Insurance Workers Comp	139,589.01	135,460.60		0.00	135,460.60
				CAIDJE -	(0.00)	
442300	Fidelity Bond Coverage	5,113.56	5,112.44		0.00	5,112.44
442700	Group Health Insurance	555,083.51	754,218.87		0.00	754,218.87
				CAIDJE -	(0.00)	
442800	Group Health Insurance - W/H	(157,626.36)	(187,895.93)		0.00	(187,895.93)
442900	Group Dental Insurance	45,061.65	54,680.46		0.00	54,680.46
443000	Group Dental Insurance - W/H	(26,351.92)	(32,168.43)		0.00	(32,168.43)
443700	Interest - 2nd Mortgage	30,674.15	29,301.30		0.00	29,301.30
443900	Publications	62.99	0.00		0.00	0.00
444400	Operation Lease Expense	3,250.78	2,557.56		0.00	2,557.56
452000	Interest 1st Mortgage	249,639.02	244,270.20		0.00	244,270.20
452100	MIP Insurance - 1st Mortgage	25,865.30	25,258.13		0.00	25,258.13
452200	Interest - Tricare	(9.35)	0.00		0.00	0.00
452800	Amortization - Mortgage Acqui	3,635.04	3,635.04		0.00	3,635.04
459000	Insurance - Building & Equipm	30,241.72	32,497.78		0.00	32,497.78
510500	Salaries Plant	99,139.08	147,263.61		0.00	147,263.61
511000	Plant Purchased Services	44,352.88	41,365.13		0.00	41,365.13
511100	Rubbish Removal	14,689.17	31,035.86		0.00	31,035.86
511200	Repairs & Maintenance	35,036.58	100,882.79		0.00	100,882.79
511500	Supplies & Expense - Plant	42,997.08	39,520.56		0.00	39,520.56
511900	Medical Waste	2,175.03	3,078.96		0.00	3,078.96
512100	Electricity	135,052.21	146,624.70		0.00	146,624.70
512200	Water and Sewerage	40,752.06	39,999.96		0.00	39,999.96
512400	Gas	27,332.89	30,438.79		0.00	30,438.79
512900	Cable	10,234.15	10,893.07		0.00	10,893.07
513000	SNOW REMOVAL	10,610.00	10,095.00		0.00	10,095.00
513100	LANDSCAPING	12,531.00	20,256.25		0.00	20,256.25
513200	ELEVATOR CONTRACT	4,270.79	5,066.16		0.00	5,066.16
520500	Salaries Dietary	480,126.89	643,421.78		0.00	643,421.78
520600	Dietician	400.00	2,350.00		0.00	2,350.00
522000	Food	216,302.74	292,719.83		0.00	292,719.83
522100	Purchased Service	2,455.05	6,388.10		0.00	6,388.10
522200	Dietary - Supplies	5,105.80	10,740.36		0.00	10,740.36
522300	Linen	1,090.19	0.00		0.00	0.00
522400	Chemicals	5,665.22	3,475.65		0.00	3,475.65
522600	Covid Expense - Dietary	380.99	0.00		0.00	0.00
523500	Disposable Supplies	21,599.19	25,707.94		0.00	25,707.94
531000	Salaries Laundry	5,115.98	0.00		0.00	0.00
532000	Purchased Service - Laundry	179,248.69	204,977.87		0.00	204,977.87
533000	Supplies & Expense - Laundry	1,085.87	823.31		0.00	823.31
534000	Linen & Bedding	6,224.22	2,641.70		0.00	2,641.70
541000	Salaries Housekeeping	6,061.99	0.00		0.00	0.00
541500	Purchased Service - Housekeep	268,171.90	286,679.35		0.00	286,679.35
542000	Supplies & Expense Housekeepi	1,256.58	0.00		0.00	0.00
542100	Equipment Expense	0.00	64.52		0.00	64.52
602000	Salaries Director of Nursing	116,626.63	301,949.64		0.00	301,949.64
602100	Salaries Nursing Supervisors	146,908.27	236,463.07		0.00	236,463.07
603000	Salaries R.N.	433,103.70	364,522.25		0.00	364,522.25
603500	Purch Serv RN	56,877.35	31,727.25		0.00	31,727.25
603600	In Kind donations- RN	0.00	322,480.33		0.00	322,480.33
604000	Salaries LPN	1,178,352.24	1,522,336.24		0.00	1,522,336.24
604500	Purch Serv LPN	56,295.71	107,649.89		0.00	107,649.89
604600	In Kind donations-LPN	0.00	118,937.70		0.00	118,937.70
605000	Salaries Nurses Aide	1,534,138.04	2,051,043.17		0.00	2,051,043.17
605100	Salaries Nurse Secretary	0.00	101,314.59		0.00	101,314.59
605500	Purch Serv Nurses Aide	92,340.39	76,150.68		0.00	76,150.68
605600	In Kind donations-C.N.A.	0.00	296,270.99		0.00	296,270.99
644000	Salaries Rehab Aide	0.00	17,298.98		0.00	17,298.98
650300	Salaries MDS	22,710.78	108,427.44		0.00	108,427.44
650400	Salaries MMQ Nurse	25,845.79	41,570.23		0.00	41,570.23
650500	Salaries Medical Records	54,097.49	63,763.11		0.00	63,763.11
650600	MDS Consultant	16,447.50	51.35		0.00	51.35
650650	Interpreter Services	0.00	4,708.60		0.00	4,708.60
651100	Medical Director	22,500.00	25,625.00		0.00	25,625.00

Client: **A368056 - Eastern Orthodox Management Corporation**  
Engagement: **MDMC 2022 - Holy Trinity Nursing & Rehabilitation**  
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
651500	Pre-Employment Expense - Cori	2,993.87	3,175.43		0.00	3,175.43
652200	Medical Supplies	122,573.34	162,973.73		0.00	162,973.73
652300	Medical Equipment	14,013.91	16,800.17		0.00	16,800.17
652400	Office Supplies & Expense Nur	2,000.46	1,872.58		0.00	1,872.58
652500	Covid PPE	75,031.18	22,228.00		0.00	22,228.00
653000	Pharmacy Consultant	7,729.75	13,472.50		0.00	13,472.50
681000	Salaries- Social Services	76,093.15	174,763.69		0.00	174,763.69
682000	Salaries- Admissions	16,425.04	85,059.03		0.00	85,059.03
683000	Social Service Consultant	7,760.00	10,335.00		0.00	10,335.00
689000	Supplies & Expense. - Social	0.00	88.95		0.00	88.95
692000	Purchase Service-Speech Therap	988.20	0.00		0.00	0.00
694000	Respiratory Therapy Consultant	4,344.00	33,994.00		0.00	33,994.00
694100	Respiratory Therapy Private	280.00	0.00		0.00	0.00
694400	Respiratory Therapy Mcd SCO	(666.00)	0.00		0.00	0.00
702100	Salaries Activities	90,604.80	192,068.71		0.00	192,068.71
702200	Purch Serv Activities	335.00	5,216.11		0.00	5,216.11
702300	Supplies & Expense Activities	1,842.85	5,136.25		0.00	5,136.25
702400	Music Therapy	850.00	1,910.00		0.00	1,910.00
702500	Outing Transportation- Activi	150.00	0.00		0.00	0.00
7424.2	Health- Admin	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
7524.2	Pension-Admin	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
7624.3	Other Benefits - Admin	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
7724.2	Payroll Taxes -Admin	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
7824.3	Worker's Comp- Admin	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
791100	Pharmacy Private	204.11	115.78		0.00	115.78
791200	Pharmacy Part A	28,965.05	127,591.16		0.00	127,591.16
791300	Pharmacy Medicaid	6,134.87	2,234.89		0.00	2,234.89
791400	Pharmacy MCD Sco	352.43	1,417.01		0.00	1,417.01
791700	Pharmacy HMO	36,525.38	100,841.67		0.00	100,841.67
792000	Salaries Register Physical Th	188,106.16	180,107.78		0.00	180,107.78
792050	Purchase Service-Physical Ther	0.00	8,744.20		0.00	8,744.20
792400	P.T.A. Salaries	85,271.86	198,942.92		0.00	198,942.92
792500	Physical Therapy Supplies	2,415.08	6,126.10		0.00	6,126.10
793000	Salaries Occupational Therapy	103,952.31	179,311.14		0.00	179,311.14
793050	Purchase Service-Occupational	0.00	3,525.60		0.00	3,525.60
793200	Occupational Therapy - Part A	0.00	236.23		0.00	236.23
793400	COTA Salaries	18,608.66	105,843.10		0.00	105,843.10
794000	Salaries Speech Therapy	110,738.72	130,313.88		0.00	130,313.88
794200	Speech Therapy - Part A	390.00	1,965.00		0.00	1,965.00
794700	Speech Therapy - HMO	0.00	390.00		0.00	390.00
795000	Laboratory - Part A	4,688.47	44,722.80		0.00	44,722.80
795100	Laboratory - HMO	9,054.56	30,272.49		0.00	30,272.49
795200	Laboratory - Medicaid	50.44	1,893.33		0.00	1,893.33
795300	Laboratory - MCD Sco	526.28	238.06		0.00	238.06
795500	Ambulance - Part A	1,415.94	16,547.18		0.00	16,547.18
795600	Ambulance - HMO	2,935.80	3,043.71		0.00	3,043.71
795700	Ambulance/Chair Car-SCO	9,114.50	4,229.66		0.00	4,229.66
795800	Ambulance/Chair Car-Pvt	906.00	711.40		0.00	711.40
796200	Oxygen - Part A	358.00	204.00		0.00	204.00
796300	Oxygen - Medicaid	2,178.50	540.00		0.00	540.00
796400	Oxygen - MCD Sco	2,356.89	885.00		0.00	885.00
796500	Oxygen - HMO	60.00	60.00		0.00	60.00
796700	Radiology - Part A	521.15	13,943.94		0.00	13,943.94
796800	Radiology - HMO	5,330.42	9,894.78		0.00	9,894.78
796900	Radiology - Medicaid	348.80	284.92		0.00	284.92
796910	Radiology - MCD Sco	(98.67)	204.35		0.00	204.35
796920	Radiology - Part B	0.00	283.50		0.00	283.50
797200	IV Therapy - Part A	1,194.19	6,295.33		0.00	6,295.33
797300	IV Therapy - Medicaid	827.82	718.09		0.00	718.09
797400	IV Therapy - MCD Sco	0.00	425.00		0.00	425.00
797500	IV Therapy - HMO	875.00	7,431.69		0.00	7,431.69
798200	Medical Supplies - Part A	0.00	8,196.51		0.00	8,196.51
798300	Medical Supplies - Medicaid	19.61	119.94		0.00	119.94
798500	Medical Supplies - MCD SCO	150.00	37.74		0.00	37.74
798700	Medical Supplies - HMO	(440.19)	710.37		0.00	710.37
801000	Bad Debt Expense	305,814.31	292,962.76		0.00	292,962.76
900000	Depreciation building	137,700.00	137,700.00		0.00	137,700.00
900001	Depreciation - Bld improvement	39,247.95	42,454.95		0.00	42,454.95
900002	Depreciation - Equipment	96,347.01	90,596.06		0.00	90,596.06
900003	Depreciation - Furn & fixtures	5,008.10	8,529.45		0.00	8,529.45
900830	Investment Fees Expense	37,881.30	24,234.04		0.00	24,234.04
900850	Interest Expense	3,624.75	9,046.89		0.00	9,046.89
900900	Change in Beneficial Interest	(64,233.19)	191,145.82		0.00	191,145.82
Subtotal : None		(1,881,475.29)	1,671,149.00		0.00	1,671,149.00
Total [IS] Income Statement		(1,881,475.29)	1,671,149.00		0.00	1,671,149.00
Sum of Account Groups		0.00	0.00		0.00	0.00
Net (Income) Loss		0.00	0.00		0.00	0.00

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Client: **A368056 - Eastern Orthodox Management Corporation**  
Engagement: **MDMC 2022 - Holy Trinity Nursing & Rehabilitation**  
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
<b>Group : [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>		
<b>Subgroup : None</b>			
101200	Cash - Operating	43,205.11	8,852.69
101250	Cash - Operating (New)	451,655.50	332,859.04
101300	Cash - Checking	160,503.84	57,790.63
102000	Cash - Payroll	(301.78)	(112.97)
103000	Cash - Petty	250.00	97.49
105300	Cash - Patient Needs Account	49,494.03	84,215.92
105400	Cash- Resident Counsel	2,163.35	3,342.26
<b>Subtotal : None</b>		<b>706,970.05</b>	<b>487,045.06</b>
<b>Total [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>	<b>706,970.05</b>	<b>487,045.06</b>
<b>Group : [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>		
<b>Subgroup : [S6L1.5C1A/ R Self-Pay Patients (Private)]</b>			
108000	A/R - Private R & B	238,898.93	284,711.25
108010	A/R - Private Colns Part A	75,570.59	8,575.96
108020	A/R - Private Colns Part B	540.00	0.00
<b>Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)</b>		<b>315,009.52</b>	<b>293,287.21</b>
<b>Subgroup : [S6L1.5C1A/R Managed Care Patients (Private)]</b>			
107100	A/R - Blue Cross R & B	60,905.00	31,844.00
107110	A/R - Blue Cross Part B	24,554.16	25,387.00
107120	A/R - HMO Blue R & B	153,139.27	28,354.51
107200	A/R - Commercial Ins R & B	20,514.73	13,070.66
107210	A/R - Commercial Colns Part A	83,129.30	5,008.50
107220	A/R - Commercial Colns Part B	1,809.73	1,078.74
107300	A/R - Fallon R & B	31,142.31	23,584.99
107310	A/R - Fallon Part B	3,546.92	4,351.74
107500	A/R - Pilgrim R & B	4,928.00	0.48
107600	A/R - Tufts R & B	116,610.91	32,839.63
107610	A/R - Tufts Part B	5,667.73	4,372.58
107700	A/R - Evercare R & B	75,284.46	50,939.85
107710	A/R - Evercare Part B	5,967.10	2,857.10
<b>Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)</b>		<b>587,199.62</b>	<b>223,689.78</b>
<b>Subgroup : [S6L1.5C1A/r Medicare Non Managed Care]</b>			
106010	A/R - Medicare A R & B	454,205.16	79,616.75
106500	A/R - Medicare B	2,888.74	12,407.08
<b>Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care</b>		<b>457,093.90</b>	<b>92,023.83</b>
<b>Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care]</b>			
106200	A/R - Welfare R & B	428,743.41	267,672.84
106210	A/R - Welfare Colns Part A	36,701.41	5,787.63
106220	A/R - Welfare Colns Part B	41,664.40	12,031.77
106300	A/R - Welfare - Resource	58,410.91	29,347.36
106600	A/R - Medicaid Pending R & B	36,360.99	57,656.59
<b>Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Car</b>		<b>601,881.12</b>	<b>372,496.19</b>
<b>Subgroup : [S6L1.5C1A/R Mass Senior Care Organization]</b>			
106400	A/R - MCD SCO - R & B	309,226.22	275,875.39
<b>Subtotal [S6L1.5C1H] A/R Mass Senior Care Organization</b>		<b>309,226.22</b>	<b>275,875.39</b>
<b>Total [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>	<b>2,270,410.38</b>	<b>1,257,372.40</b>
<b>Group : [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>		
<b>Subgroup : None</b>			
114000	Reserve For Bad Debts	(407,258.92)	(410,200.00)
<b>Subtotal : None</b>		<b>(407,258.92)</b>	<b>(410,200.00)</b>
<b>Total [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>	<b>(407,258.92)</b>	<b>(410,200.00)</b>
<b>Group : [S6L1.11C1]</b>	<b>Other Receivables</b>		

<b>Subgroup : None</b>				
118000	Other Receivables	2,140,109.00	1,486,000.00	
125000	Patient Exchange	8,489.50	(7.27)	
<b>Subtotal : None</b>		<b>2,148,598.50</b>	<b>1,485,992.73</b>	
<b>Total [S6L1.11C1]</b>	<b>Other Receivables</b>	<b>2,148,598.50</b>	<b>1,485,992.73</b>	
<b>Group : [S6L1.13C1] Prepaid Insurance</b>				
<b>Subgroup : None</b>				
128000	Prepaid Insurance	129,378.89	104,981.80	
<b>Subtotal : None</b>		<b>129,378.89</b>	<b>104,981.80</b>	
<b>Total [S6L1.13C1]</b>	<b>Prepaid Insurance</b>	<b>129,378.89</b>	<b>104,981.80</b>	
<b>Group : [S6L1.15C1] Other Prepaid Expenses</b>				
<b>Subgroup : None</b>				
130000	Prepaid Expense	227,763.60	108,706.09	
<b>Subtotal : None</b>		<b>227,763.60</b>	<b>108,706.09</b>	
<b>Total [S6L1.15C1]</b>	<b>Other Prepaid Expenses</b>	<b>227,763.60</b>	<b>108,706.09</b>	
<b>Group : [S6L2.1C1] Land</b>				
<b>Subgroup : None</b>				
151100	Land	985,183.22	985,183.22	
<b>Subtotal : None</b>		<b>985,183.22</b>	<b>985,183.22</b>	
<b>Total [S6L2.1C1]</b>	<b>Land</b>	<b>985,183.22</b>	<b>985,183.22</b>	
<b>Group : [S6L2.2C1] Building</b>				
<b>Subgroup : [S6L2.2C1] Building Costs</b>				
152100	Building	5,507,855.94	5,507,855.94	
<b>Subtotal [S6L2.2C1A] Building Costs</b>		<b>5,507,855.94</b>	<b>5,507,855.94</b>	
<b>Subgroup : [S6L2.2C1A/D] Building</b>				
152200	Accum Depreciation - Building	(3,924,358.20)	(3,786,658.20)	
<b>Subtotal [S6L2.2C1B] A/D Building</b>		<b>(3,924,358.20)</b>	<b>(3,786,658.20)</b>	(137,700.00)
<b>Total [S6L2.2C1]</b>	<b>Building</b>	<b>1,583,497.74</b>	<b>1,721,197.74</b>	
<b>Group : [S6L2.3C1] Improvements - Cost</b>				
<b>Subgroup : [S6L2.3C1] Building Improvements</b>				
161100	Building Improvements	1,005,038.53	825,737.09	
<b>Subtotal [S6L2.3C1A] Building Improvements</b>		<b>1,005,038.53</b>	<b>825,737.09</b>	179,301.44
<b>Subgroup : [S6L2.3C1A/D] Building Improvements</b>				
161200	Accum Depreciation - Building	(418,081.29)	(375,626.34)	
<b>Subtotal [S6L2.3C1D] A/D Building Improvements</b>		<b>(418,081.29)</b>	<b>(375,626.34)</b>	(42,454.95)
<b>Total [S6L2.3C1]</b>	<b>Improvements - Cost</b>	<b>586,957.24</b>	<b>450,110.75</b>	
<b>Group : [S6L2.4C1] Equipment</b>				
<b>Subgroup : [S6L2.4C1] Equipment Cost</b>				
164000	Furniture & Fixtures	358,825.10	246,052.56	
165100	Equipment	1,805,456.05	1,572,297.23	
<b>Subtotal [S6L2.4C1A] Equipment Cost</b>		<b>2,164,281.15</b>	<b>1,818,349.79</b>	345,931.36
<b>Subgroup : [S6L2.4C1A/D] Equipment</b>				
164100	Accum Depreciation - Furniture	(195,495.11)	(186,965.66)	
165200	Accum Depreciation - Equipment	(1,186,593.96)	(1,095,997.90)	
<b>Subtotal [S6L2.4C1b] A/D Equipment</b>		<b>(1,382,089.07)</b>	<b>(1,282,963.56)</b>	(99,125.51)
<b>Total [S6L2.4C1]</b>	<b>Equipment</b>	<b>782,192.08</b>	<b>535,386.23</b>	
<b>Group : [S6L2.5C1] Software/Limited Life Assets</b>				
<b>Subgroup : [S6L2.5C1] Software Cost</b>				
165500	Software	6,500.00	6,500.00	
<b>Subtotal [S6L2.5C1A] Software Cost</b>		<b>6,500.00</b>	<b>6,500.00</b>	
<b>Subgroup : [S6L2.5C1A/D] Software</b>				
165600	Accum Depreciation - Computer	(6,500.00)	(6,500.00)	
<b>Subtotal [S6L2.5C1B] A/D Software</b>		<b>(6,500.00)</b>	<b>(6,500.00)</b>	



<b>Total [S6L2.5C1]</b>	<b>Software/Limited Life Assets</b>	<b>0.00</b>	<b>0.00</b>	0.00
<b>Group : [S6L3.1C1]</b>	<b>Long Term Investments</b>			
<b>Subgroup : None</b>				
140200	Investments	10,266,475.53	12,735,276.94	
140300	Investments - Operating	10.68	67,769.70	
141000	Investment In Beneficial Inte	644,848.37	835,994.19	
<b>Subtotal : None</b>		<b>10,911,334.58</b>	<b>13,639,040.83</b>	
<b>Total [S6L3.1C1]</b>	<b>Long Term Investments</b>	<b>10,911,334.58</b>	<b>13,639,040.83</b>	
<b>Group : [S6L3.3C1]</b>	<b>Other Deferred Charges and Non Current Assets</b>			
<b>Subgroup : [S6L3.3C1]</b>	<b>Leasehold Deposits</b>			
104600	Property Insurance Escrow	151,084.48	301,378.80	
104700	MIP Escrow Wells Fargo	15,433.67	14,994.65	
104800	MIP Escrow Prudential	1,773.27	1,751.45	
105200	Replacement Reserve	410,381.42	300,149.56	
<b>Subtotal [S6L3.3C1C] Leasehold Deposits</b>		<b>578,672.84</b>	<b>618,274.46</b>	
<b>Subgroup : [S6L3.3C1D]</b>	<b>Utility Deposits</b>			
128100	Deposits	7,885.00	7,885.00	
<b>Subtotal [S6L3.3C1D] Utility Deposits</b>		<b>7,885.00</b>	<b>7,885.00</b>	
<b>Total [S6L3.3C1]</b>	<b>Other Deferred Charges and Non Curr</b>	<b>586,557.84</b>	<b>626,159.46</b>	
<b>Group : [S6L3.5C1]</b>	<b>Mortgage Acquisition Costs</b>			
<b>Subgroup : None</b>				
181000	Mortgage Acquisition Costs	142,614.81	142,614.81	
<b>Subtotal : None</b>		<b>142,614.81</b>	<b>142,614.81</b>	
<b>Total [S6L3.5C1]</b>	<b>Mortgage Acquisition Costs</b>	<b>142,614.81</b>	<b>142,614.81</b>	
<b>Group : [S6L3.6C1]</b>	<b>Accum Amort of Mortgage Acquisition Costs</b>			
<b>Subgroup : None</b>				
181100	Accum AMORT - M.A.C.	(69,545.18)	(65,910.14)	
<b>Subtotal : None</b>		<b>(69,545.18)</b>	<b>(65,910.14)</b>	
<b>Total [S6L3.6C1]</b>	<b>Accum Amort of Mortgage Acquisition</b>	<b>(69,545.18)</b>	<b>(65,910.14)</b>	
<b>Group : [S6L5.1C1]</b>	<b>Trade Payable</b>			
<b>Subgroup : None</b>				
202000	Accounts Payable	(291,067.82)	(146,928.64)	
215000	Uncashed Payroll Checks	(10,269.13)	(10,605.96)	
223000	Patient Trust Fund	(49,494.03)	(84,215.92)	
<b>Subtotal : None</b>		<b>(350,830.98)</b>	<b>(241,750.52)</b>	
<b>Total [S6L5.1C1]</b>	<b>Trade Payable</b>	<b>(350,830.98)</b>	<b>(241,750.52)</b>	
<b>Group : [S6L5.2C1]</b>	<b>Accrued Expenses</b>			
<b>Subgroup : None</b>				
203000	Accrued Expenses	(279,925.72)	(225,324.41)	
203100	Accrued Audit/Tax Expense	(35,345.01)	(40,535.00)	
<b>Subtotal : None</b>		<b>(315,270.73)</b>	<b>(265,859.41)</b>	
<b>Total [S6L5.2C1]</b>	<b>Accrued Expenses</b>	<b>(315,270.73)</b>	<b>(265,859.41)</b>	
<b>Group : [S6L5.3C1]</b>	<b>Due to Insurance Payers</b>			
<b>Subgroup : [S6L5.3C1]</b>	<b>Due Medicaid Estimated</b>			
216000	AR Credit Balances	(246,888.24)	(181,459.00)	
223400	Resident Counsel Fund	(2,163.35)	(3,342.26)	
<b>Subtotal [S6L5.3C1C] Due Medicaid Estimated</b>		<b>(249,051.59)</b>	<b>(184,801.26)</b>	
<b>Total [S6L5.3C1]</b>	<b>Due to Insurance Payers</b>	<b>(249,051.59)</b>	<b>(184,801.26)</b>	
<b>Group : [S6L5.6C1]</b>	<b>Long Term Debt, Current Portion-Banks, Mortgages, Other</b>			
<b>Subgroup : [S6L5.6C1]</b>	<b>Current LT Debt-Banks</b>			
202300	Line of Credit/Loan	(359,999.84)	0.00	
<b>Subtotal [S6L5.6C1A] Current LT Debt-Banks</b>		<b>(359,999.84)</b>	<b>0.00</b>	
<b>Subgroup : [S6L5.6C1]</b>	<b>Current LT Debt- due One year on Loan</b>			
211600	Deferred Finance Agreement	(71,310.39)	(73,113.58)	(1,803.19)
<b>Subtotal [S6L5.6C1C] Current LT Debt- due One year on Loa</b>		<b>(71,310.39)</b>	<b>(73,113.58)</b>	

<b>Total [S6L5.6C1]</b>	<b>Long Term Debt, Current Portion-Ban</b>	<b>(431,310.23)</b>	<b>(73,113.58)</b>		
<b>Group : [S6L5.7C1]</b>	<b>Accrued Salaries &amp; Payroll Liabilities</b>				
<b>Subgroup : [S6L5.7C1]</b>	<b>Accrued Salaries</b>				
219000	Accrued Salaries	(146,040.86)	(111,685.54)		
<b>Subtotal [S6L5.7C1A]</b>	<b>Accrued Salaries</b>	<b>(146,040.86)</b>	<b>(111,685.54)</b>		
<b>Subgroup : [S6L5.7C1]</b>	<b>Accrued Payroll Taxes Payable</b>				
221400	Accrued Payroll Taxes	(28,493.43)	(22,995.50)		
<b>Subtotal [S6L5.7C1C]</b>	<b>Accrued Payroll Taxes Payable</b>	<b>(28,493.43)</b>	<b>(22,995.50)</b>		
<b>Subgroup : [S6L5.7C1]</b>	<b>Other Payroll Liabilities</b>				
219100	Earned Time Liability	(226,422.16)	(188,909.27)		
222000	403B Withheld	(4,000.64)	(3,877.21)		
222050	403B Loan Repayment	(523.98)	(296.20)		
<b>Subtotal [S6L5.7C1D]</b>	<b>Other Payroll Liabilities</b>	<b>(230,946.78)</b>	<b>(193,082.68)</b>		
<b>Total [S6L5.7C1]</b>	<b>Accrued Salaries &amp; Payroll Liabilities</b>	<b>(405,481.07)</b>	<b>(327,763.72)</b>		
<b>Group : [S6L5.9C1]</b>	<b>Accrued Interest Payable</b>				
<b>Subgroup : None</b>					
217000	Accrued Interest	(21,026.01)	(21,026.01)		
<b>Subtotal : None</b>		<b>(21,026.01)</b>	<b>(21,026.01)</b>		
<b>Total [S6L5.9C1]</b>	<b>Accrued Interest Payable</b>	<b>(21,026.01)</b>	<b>(21,026.01)</b>		
<b>Group : [S6L6.1C1]</b>	<b>Mortgage Payable</b>				
<b>Subgroup : None</b>					
232000	Mortgage - Wells Fargo	(4,503,272.28)	(4,613,901.76)		
234000	Mortgage - Prudential	(359,834.75)	(380,362.53)		
235000	Current Maturities on LT Debt - Wells Fa	(109,638.00)	(104,594.00)	(4,612,910.28)	991.48
235001	Current Maturities on LT Debt - Prudenti	(20,409.00)	(18,938.00)	(380,243.75)	118.78
<b>Subtotal : None</b>		<b>(4,993,154.03)</b>	<b>(5,117,796.29)</b>		
<b>Total [S6L6.1C1]</b>	<b>Mortgage Payable</b>	<b>(4,993,154.03)</b>	<b>(5,117,796.29)</b>		
<b>Group : [S6L8A.1C1]</b>	<b>Net Assets Without Donor Restrictions</b>				
<b>Subgroup : None</b>					
263010	Unrestricted Net Assets	(5,129,477.19)	(3,308,092.90)		
301000	Release Unrest Net Assets	(437,988.00)	(78,660.68)		
<b>Subtotal : None</b>		<b>(5,567,465.19)</b>	<b>(3,386,753.58)</b>		
<b>Total [S6L8A.1C1]</b>	<b>Net Assets Without Donor Restriction</b>	<b>(5,567,465.19)</b>	<b>(3,386,753.58)</b>		
<b>Group : [S6L8A.1C2]</b>	<b>Net Assets With Donor Restrictions</b>				
<b>Subgroup : None</b>					
269500	Temp Restricted Net Assets	(3,707,694.00)	(2,993,494.00)		
269600	Perm Restricted Net Assets	(6,652,508.00)	(6,652,508.00)		
300000	Release From Temp Restricted	437,988.00	78,660.68		
<b>Subtotal : None</b>		<b>(9,922,214.00)</b>	<b>(9,567,341.32)</b>	(15,489,679.19)	13189434 #####
<b>Total [S6L8A.1C2]</b>	<b>Net Assets With Donor Restrictions</b>	<b>(9,922,214.00)</b>	<b>(9,567,341.32)</b>		
<b>Group : [S2L1.1C1]</b>	<b>Private Pay</b>				
<b>Subgroup : None</b>					
302100	Private Income	(1,575,601.74)	(534,059.58)		
<b>Subtotal : None</b>		<b>(1,575,601.74)</b>	<b>(534,059.58)</b>		
<b>Total [S2L1.1C1]</b>	<b>Private Pay</b>	<b>(1,575,601.74)</b>	<b>(534,059.58)</b>		
<b>Group : [S2L1.4C1]</b>	<b>Medicare-Fee-For-Service</b>				
<b>Subgroup : None</b>					
302200	Medicare Income	(2,516,397.02)	(473,554.28)		
312200	Contr Allow - Medicare A	(1,470,865.87)	(157,283.22)		
379900	Cont. Adj. Medicare A - seque	48,221.37	(93.19)		
<b>Subtotal : None</b>		<b>(3,939,041.52)</b>	<b>(630,930.69)</b>		
<b>Total [S2L1.4C1]</b>	<b>Medicare-Fee-For-Service</b>	<b>(3,939,041.52)</b>	<b>(630,930.69)</b>		
<b>Group : [S2L1.6C1]</b>	<b>MassHealth Fee-for-Service</b>				
<b>Subgroup : None</b>					
302300	Medicaid Income	(5,549,045.00)	(5,604,042.92)		
303400	Medicaid Pending Income	(13,697.20)	(2,410.00)		
310000	Contr Allow - Medicaid	2,403,665.39	2,606,721.77		

<b>Subtotal : None</b>		<b>(3,159,076.81)</b>	<b>(2,999,731.15)</b>
<b>Total [S2L1.6C1]</b>	<b>MassHealth Fee-for-Service</b>	<b>(3,159,076.81)</b>	<b>(2,999,731.15)</b>
<b>Group : [S2L1.8C1]</b>	<b>Senior Care Options</b>		
<b>Subgroup : None</b>			
302700	MCD SCO Income	(4,703,500.00)	(3,789,003.77)
310100	Contr Allow - MCD SCO	1,827,440.16	1,659,533.61
<b>Subtotal : None</b>		<b>(2,876,059.84)</b>	<b>(2,129,470.16)</b>
<b>Total [S2L1.8C1]</b>	<b>Senior Care Options</b>	<b>(2,876,059.84)</b>	<b>(2,129,470.16)</b>
<b>Group : [S2L1.15C1]</b>	<b>Other Payer Revenue</b>		
<b>Subgroup : None</b>			
302000	Income Hospice GIP	(460.00)	0.00
302600	Blue Cross R & B	(379,263.79)	(96,139.35)
302900	Commercial Insurance R & B	(222,805.00)	(34,375.00)
303000	HMO Blue R & B	5,582.19	0.00
303100	Fallon R & B	(212,725.00)	(85,364.81)
303200	Pilgrim Health R & B	(26,920.00)	2,679.70
303300	Tufts R & B	(381,070.08)	(30,982.00)
303500	Evercare R & B	(351,780.12)	(257,909.03)
304000	Respite R & B	1,228.36	(4,274.60)
312300	Contr Allow - HMO A	(69,812.19)	65,204.59
312400	Contr Allow - Commercial ins	5,920.53	2,865.00
312500	Contr Adj - Respite	0.00	(184.30)
<b>Subtotal : None</b>		<b>(1,632,105.10)</b>	<b>(438,479.80)</b>
<b>Total [S2L1.15C1]</b>	<b>Other Payer Revenue</b>	<b>(1,632,105.10)</b>	<b>(438,479.80)</b>
<b>Group : [S2L1.1C2]</b>	<b>Ancillary-Private Pay</b>		
<b>Subgroup : None</b>			
371100	Pharmacy Income Private	(447.54)	14.75
372100	Physical Therapy Private	(82.28)	0.00
373100	Occupational Therapy Private	(123.42)	0.00
378500	Medical Supplies HMO	(710.37)	0.00
<b>Subtotal : None</b>		<b>(1,363.61)</b>	<b>14.75</b>
<b>Total [S2L1.1C2]</b>	<b>Ancillary-Private Pay</b>	<b>(1,363.61)</b>	<b>14.75</b>
<b>Group : [S2L1.4C2]</b>	<b>Ancillary-Medicare Fee-for-Service</b>		
<b>Subgroup : None</b>			
322200	Contr Allow - Medicare B	1,565.60	235.17
371200	Pharmacy Income Part A	(133,541.88)	(28,446.96)
372200	Physical Therapy Part A	(385,332.52)	(87,025.89)
372800	Physical Therapy Medicare B	(16,870.56)	(53,925.54)
373200	Occupational Therapy Part A	(361,328.91)	(86,192.89)
373800	Occupational Therapy Medicare	(12,318.00)	(29,332.87)
374200	Speech Therapy Part A	(92,107.42)	(37,060.33)
374800	Speech Therapy Medicare B	(15,700.18)	(51,821.92)
375000	Laboratory Part A	(22,635.52)	(3,426.39)
376200	Oxygen Part A	(90.00)	(358.00)
376700	Radiology Part A	(12,495.88)	(1,379.04)
378200	Medical Supplies Part A	(6,947.68)	(1,032.30)
380200	Cont. Adj. Part A: Ancillaries	1,016,519.30	245,747.10
<b>Subtotal : None</b>		<b>(41,283.65)</b>	<b>(134,019.86)</b>
<b>Total [S2L1.4C2]</b>	<b>Ancillary-Medicare Fee-for-Service</b>	<b>(41,283.65)</b>	<b>(134,019.86)</b>
<b>Group : [S2L1.6C2]</b>	<b>Ancillary-MassHealth Fee-for-Service</b>		
<b>Subgroup : None</b>			
371300	Pharmacy Income Medicaid	(750.11)	0.00
372300	Physical Therapy Medicaid	(860.29)	3,865.81
374300	Speech Therapy Medicaid	(897.90)	938.56
379300	Cont. Adj. Medicaid Ancillari	2,524.04	(141.45)
<b>Subtotal : None</b>		<b>15.74</b>	<b>4,662.92</b>
<b>Total [S2L1.6C2]</b>	<b>Ancillary-MassHealth Fee-for-Service</b>	<b>15.74</b>	<b>4,662.92</b>
<b>Group : [S2L1.8C2]</b>	<b>Ancillary-Senior Care Options</b>		
<b>Subgroup : None</b>			
376910	Radiology - MCD SCO	0.00	123.67
<b>Subtotal : None</b>		<b>0.00</b>	<b>123.67</b>
<b>Total [S2L1.8C2]</b>	<b>Ancillary-Senior Care Options</b>	<b>0.00</b>	<b>123.67</b>

**Group : [S2L1.15C2] Ancillary-Other Payer Revenue**

**Subgroup : None**

371500	Pharmacy Income HMO	(102,739.29)	(38,190.05)
372500	Physical Therapy HMO	(292,613.36)	(155,050.65)
372900	Physical Therapy HMO Part B	(14,566.53)	(19,186.65)
373500	Occupational Therapy HMO	(284,135.93)	(145,282.99)
373900	Occupational Therapy HMO Part	(11,307.68)	(19,031.71)
374500	Speech Therapy HMO	(74,780.32)	(87,888.83)
374900	Speech Therapy HMO Part B	(12,945.08)	(13,477.17)
375100	Laboratory HMO	(15,960.40)	(4,951.19)
376500	Oxygen HMO	(30.00)	(60.00)
376800	Radiology HMO	(9,204.02)	(4,035.76)
380400	Cont. Adj. HMO: Ancillaries	742,098.55	344,563.60
<b>Subtotal : None</b>		<b>(76,184.06)</b>	<b>(142,591.40)</b>
<b>Total [S2L1.15C2]</b>	<b>Ancillary-Other Payer Revenue</b>	<b>(76,184.06)</b>	<b>(142,591.40)</b>

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

**Subgroup : None**

318800	Donations - Activities	(50.00)	(120.00)
318900	Donations	(61,867.56)	(63,026.12)
318950	Covid Stimulus Payments	(583,255.29)	(360,920.00)
318975	In Kind Donations	(737,689.02)	0.00
319030	Covid Stimulus Revenue	0.00	(211,363.38)
319040	PPP Revenue	0.00	(1,288,885.00)
319050	EmployeeRentionTaxCredit Incom	0.00	(1,486,000.00)
319051	MA CommonWealth Grant	(64,000.00)	0.00
319300	Temp Restricted Donations	(92,623.24)	0.00
320000	Realized Gain/(Loss) Investme	(13,587.16)	(322,171.77)
321000	Unrealized Gain/(Loss) Invest	2,330,501.42	(1,257,914.90)
440400	Covid Tax Credit	0.00	(9,665.65)
900900	Change in Beneficial Interest	191,145.82	(64,233.19)
<b>Subtotal : None</b>		<b>968,574.97</b>	<b>(5,064,300.01)</b>
<b>Total [S2L3.2C1]</b>	<b>Endowment &amp; Other Non Recoverabl</b>	<b>968,574.97</b>	<b>(5,064,300.01)</b>

**Group : [S2L3.4C1] Vending Machine Revenue**

**Subgroup : None**

315000	Vending Machine Income	(264.53)	(93.48)
<b>Subtotal : None</b>		<b>(264.53)</b>	<b>(93.48)</b>
<b>Total [S2L3.4C1]</b>	<b>Vending Machine Revenue</b>	<b>(264.53)</b>	<b>(93.48)</b>

**Group : [S2L3.6C1] Prior Year Retroactive Revenue**

**Subgroup : None**

302150	Private Income - PYA	0.00	(509.46)
302250	Medicare Income - PYA	(32,506.56)	(8,356.66)
<b>Subtotal : None</b>		<b>(32,506.56)</b>	<b>(8,866.12)</b>
<b>Total [S2L3.6C1]</b>	<b>Prior Year Retroactive Revenue</b>	<b>(32,506.56)</b>	<b>(8,866.12)</b>

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

**Subgroup : None**

318000	Interest Income	(1,165.42)	(225.50)
319500	Dividend Income	(345,128.40)	(392,204.86)
<b>Subtotal : None</b>		<b>(346,293.82)</b>	<b>(392,430.36)</b>
<b>Total [S2L3.7C1]</b>	<b>Interest Income</b>	<b>(346,293.82)</b>	<b>(392,430.36)</b>

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

**Subgroup : None**

315600	Telephone Income	(4,598.71)	(5,559.98)
428100	Telephone - Residents Supplies	113.96	55.53
<b>Subtotal : None</b>		<b>(4,484.75)</b>	<b>(5,504.45)</b>
<b>Total [S2L3.9C1]</b>	<b>Administrative &amp; General Recoverable</b>	<b>(4,484.75)</b>	<b>(5,504.45)</b>

**Group : [S2L3.11C1] Variable Recoverable Income**

**Subgroup : None**

315500	Guest Meal Income	0.00	(103.00)
319000	Miscellaneous Income	(3,085.50)	(2,249.52)
319100	Other Income	(35,065.73)	(19,645.59)
<b>Subtotal : None</b>		<b>(38,151.23)</b>	<b>(21,998.11)</b>

<b>Total [S2L3.11C1]</b>	<b>Variable Recoverable Income</b>	<b>(38,151.23)</b>	<b>(21,998.11)</b>
<b>Group : [S3L1.1C1]</b>	<b>Director of Nurses Salary</b>		
<b>Subgroup : None</b>			
602000	Salaries Director of Nursing	301,949.64	116,626.63
<b>Subtotal : None</b>		<b>301,949.64</b>	<b>116,626.63</b>
<b>Total [S3L1.1C1]</b>	<b>Director of Nurses Salary</b>	<b>301,949.64</b>	<b>116,626.63</b>
<b>Group : [S3L1.7C1]</b>	<b>Registered Nurses Salaries</b>		
<b>Subgroup : None</b>			
602100	Salaries Nursing Supervisors	236,463.07	146,908.27
603000	Salaries R.N.	364,522.25	433,103.70
<b>Subtotal : None</b>		<b>600,985.32</b>	<b>580,011.97</b>
<b>Total [S3L1.7C1]</b>	<b>Registered Nurses Salaries</b>	<b>600,985.32</b>	<b>580,011.97</b>
<b>Group : [S3L1.11C1]</b>	<b>Registered Nurses Purchased Service Tempory Agency Staff</b>		
<b>Subgroup : None</b>			
603500	Purch Serv RN	31,727.25	56,877.35
603600	In Kind donations- RN	322,480.33	0.00
<b>Subtotal : None</b>		<b>354,207.58</b>	<b>56,877.35</b>
<b>Total [S3L1.11C1]</b>	<b>Registered Nurses Purchased Service</b>	<b>354,207.58</b>	<b>56,877.35</b>
<b>Group : [S3L1.12C1]</b>	<b>Licensed Practical Nurses Salary</b>		
<b>Subgroup : None</b>			
604000	Salaries LPN	1,522,336.24	1,178,352.24
<b>Subtotal : None</b>		<b>1,522,336.24</b>	<b>1,178,352.24</b>
<b>Total [S3L1.12C1]</b>	<b>Licensed Practical Nurses Salary</b>	<b>1,522,336.24</b>	<b>1,178,352.24</b>
<b>Group : [S3L1.16C1]</b>	<b>Licensed Practical Nurses Purchased Service Tempory Agency Staff</b>		
<b>Subgroup : None</b>			
604500	Purch Serv LPN	107,649.89	56,295.71
604600	In Kind donations-LPN	118,937.70	0.00
<b>Subtotal : None</b>		<b>226,587.59</b>	<b>56,295.71</b>
<b>Total [S3L1.16C1]</b>	<b>Licensed Practical Nurses Purchased</b>	<b>226,587.59</b>	<b>56,295.71</b>
<b>Group : [S3L1.17C1]</b>	<b>Certified Nurses Aides Salaries</b>		
<b>Subgroup : None</b>			
605000	Salaries Nurses Aide	2,051,043.17	1,534,138.04
644000	Salaries Rehab Aide	17,298.98	0.00
<b>Subtotal : None</b>		<b>2,068,342.15</b>	<b>1,534,138.04</b>
<b>Total [S3L1.17C1]</b>	<b>Certified Nurses Aides Salaries</b>	<b>2,068,342.15</b>	<b>1,534,138.04</b>
<b>Group : [S3L1.21C1]</b>	<b>Certified Nurses Aides Purchased Service Tempory Agency Staff</b>		
<b>Subgroup : None</b>			
605500	Purch Serv Nurses Aide	76,150.68	92,340.39
605600	In Kind donations-C.N.A.	296,270.99	0.00
<b>Subtotal : None</b>		<b>372,421.67</b>	<b>92,340.39</b>
<b>Total [S3L1.21C1]</b>	<b>Certified Nurses Aides Purchased Ser</b>	<b>372,421.67</b>	<b>92,340.39</b>
<b>Group : [S3L1.23C1]</b>	<b>Nursing Education &amp; Training</b>		
<b>Subgroup : None</b>			
425200	Tuition + Education	3,490.87	2,000.00
<b>Subtotal : None</b>		<b>3,490.87</b>	<b>2,000.00</b>
<b>Total [S3L1.23C1]</b>	<b>Nursing Education &amp; Training</b>	<b>3,490.87</b>	<b>2,000.00</b>
<b>Group : [S3L2.1C1]</b>	<b>Administration Salaries</b>		
<b>Subgroup : [S3L2.1C1A]Administrator Salaries</b>			
411000	Salaries Administration	207,891.27	97,093.04
<b>Subtotal [S3L2.1C1A] Administrator Salaries</b>		<b>207,891.27</b>	<b>97,093.04</b>
<b>Total [S3L2.1C1]</b>	<b>Administration Salaries</b>	<b>207,891.27</b>	<b>97,093.04</b>
<b>Group : [S3L2.7C1]</b>	<b>Clerical Staff Salaries</b>		
<b>Subgroup : None</b>			
412900	Salaries - Marketing	14,525.94	64,516.31
413000	Salaries - HR & IT	118,708.14	64,624.91
414000	Salaries Clerical/Bus Office	274,175.71	355,032.65
430600	Salaries - Staff Development	(6,063.00)	151,962.91

330498 (23,709.58)

398732 26,310.33

N/A 0.02986383

682000	Salaries- Admissions	85,059.03	16,425.04
<b>Subtotal : None</b>		<b>486,405.82</b>	<b>652,561.82</b>
<b>Total [S3L2.7C1]</b>	<b>Clerical Staff Salaries</b>	<b>486,405.82</b>	<b>652,561.82</b>

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

<b>Subgroup : None</b>			
415000	Payroll Services	37,337.26	32,618.77
415100	Bookkeeping Service/EDP	84,703.17	79,744.55
<b>Subtotal : None</b>		<b>122,040.43</b>	<b>112,363.32</b>
<b>Total [S3L2.11C1]</b>	<b>Electronic Data Processing, Payroll &amp;</b>	<b>122,040.43</b>	<b>112,363.32</b>

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

<b>Subgroup : None</b>			
424900	Postage	2,088.37	3,482.33
425000	Office Supplies & Expense	24,916.28	19,964.82
425400	Service Contract	20,967.46	14,854.43
426000	Computer Supplies/Cleaning	9,241.43	11,014.31
426200	Bank Service Charges	160.52	173.20
426500	Computer Software	16,479.33	11,158.63
<b>Subtotal : None</b>		<b>73,853.39</b>	<b>60,647.72</b>
<b>Total [S3L2.12C1]</b>	<b>Office Supplies</b>	<b>73,853.39</b>	<b>60,647.72</b>

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

<b>Subgroup : None</b>			
426100	Telephone	66,782.19	63,503.27
<b>Subtotal : None</b>		<b>66,782.19</b>	<b>63,503.27</b>
<b>Total [S3L2.13C1]</b>	<b>Telecommunications (e.g. Internet &amp; P</b>	<b>66,782.19</b>	<b>63,503.27</b>

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

<b>Subgroup : None</b>			
428000	Travel/Conventions/Meetings	7,401.08	0.00
<b>Subtotal : None</b>		<b>7,401.08</b>	<b>0.00</b>
<b>Total [S3L2.15C1]</b>	<b>Travel, Conventions &amp; Meetings</b>	<b>7,401.08</b>	<b>0.00</b>

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

<b>Subgroup : None</b>			
429500	Advertising Help Wanted	42,088.17	22,807.34
<b>Subtotal : None</b>		<b>42,088.17</b>	<b>22,807.34</b>
<b>Total [S3L2.16C1]</b>	<b>Advertising: Help Wanted</b>	<b>42,088.17</b>	<b>22,807.34</b>

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

<b>Subgroup : None</b>			
430100	License & Dues	11,693.96	10,199.27
443900	Publications	0.00	62.99
<b>Subtotal : None</b>		<b>11,693.96</b>	<b>10,262.26</b>
<b>Total [S3L2.17C1]</b>	<b>Licenses &amp; Dues: Patient Care Related</b>	<b>11,693.96</b>	<b>10,262.26</b>

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

<b>Subgroup : None</b>			
434000	Accounting	242,855.07	149,961.63
<b>Subtotal : None</b>		<b>242,855.07</b>	<b>149,961.63</b>
<b>Total [S3L2.19C1]</b>	<b>Accounting Services (not related to A</b>	<b>242,855.07</b>	<b>149,961.63</b>

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

<b>Subgroup : None</b>			
442000	Insurance Malpractice	209,705.58	191,157.39
442300	Fidelity Bond Coverage	5,112.44	5,113.56
<b>Subtotal : None</b>		<b>214,818.02</b>	<b>196,270.95</b>
<b>Total [S3L2.20C1]</b>	<b>Insurance: Malpractice &amp; General Liat</b>	<b>214,818.02</b>	<b>196,270.95</b>

**Group : [S3L2.21C1] Insurance: Dept of Unemployment Assistance (DUA) Claims**

<b>Subgroup : None</b>			
440900	Non-Profit DET Claims	109,013.80	0.00
<b>Subtotal : None</b>		<b>109,013.80</b>	<b>0.00</b>
<b>Total [S3L2.21C1]</b>	<b>Insurance: Dept of Unemployment As</b>	<b>109,013.80</b>	<b>0.00</b>

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

**Subgroup : None**

425100	Professional Service	65,016.57	179,728.36
425500	Donations	1,085.84	0.00
425900	Miscellaneous Expense	5,144.23	3,314.48
652500	Covid PPE	22,228.00	75,031.18
900830	Investment Fees Expense	24,234.04	37,881.30
<b>Subtotal : None</b>		<b>117,708.68</b>	<b>295,955.32</b>
<b>Total [S3L2.22C1] Other A &amp; G Expenses</b>		<b>117,708.68</b>	<b>295,955.32</b>

**Group : [S3L2B.1C1] Advertising Marketing**

**Subgroup : None**

429800	Marketing / Promotional	38,051.75	5,695.36
<b>Subtotal : None</b>		<b>38,051.75</b>	<b>5,695.36</b>
<b>Total [S3L2B.1C1] Advertising Marketing</b>		<b>38,051.75</b>	<b>5,695.36</b>

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

**Subgroup : None**

437000	Legal	12,208.31	3,501.32
<b>Subtotal : None</b>		<b>12,208.31</b>	<b>3,501.32</b>
<b>Total [S3L2B.6C1] Legal: Other</b>		<b>12,208.31</b>	<b>3,501.32</b>

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

**Subgroup : None**

415200	Finance Charge	6,771.75	5,285.39
452200	Interest - Tricare	0.00	(9.35)
900850	Interest Expense	9,046.89	3,624.75
<b>Subtotal : None</b>		<b>15,818.64</b>	<b>8,900.79</b>
<b>Total [S3L2B.10C1] Interest on Working Capital</b>		<b>15,818.64</b>	<b>8,900.79</b>

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

**Subgroup : None**

801000	Bad Debt Expense	292,962.76	305,814.31
<b>Subtotal : None</b>		<b>292,962.76</b>	<b>305,814.31</b>
<b>Total [S3L2B.14C1] Bad Debt Expenses</b>		<b>292,962.76</b>	<b>305,814.31</b>

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

**Subgroup : None**

430200	User Fee	614,494.45	510,296.87
<b>Subtotal : None</b>		<b>614,494.45</b>	<b>510,296.87</b>
<b>Total [S3L2B.15C1] User Fee Assessment</b>		<b>614,494.45</b>	<b>510,296.87</b>

**Group : [S3L2B.16C1] Other Non Allowable A&G Expenses**

**Subgroup : [S3L2B.16C1] Interest, Late Pyments & Penalty**

425700	Late Charges	347.95	2,406.63
425800	Fines & Penalties	1,522.57	24,525.19
<b>Subtotal [S3L2B.16C1] Interest, Late Pyments &amp; Penalty</b>		<b>1,870.52</b>	<b>26,931.82</b>

<b>Total [S3L2B.16C1] Other Non Allowable A&amp;G Expenses</b>		<b>1,870.52</b>	<b>26,931.82</b>
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**Group : [S3L3.5C1] Plant Operations: Salaires**

**Subgroup : None**

510500	Salaries Plant	147,263.61	99,139.08
<b>Subtotal : None</b>		<b>147,263.61</b>	<b>99,139.08</b>
<b>Total [S3L3.5C1] Plant Operations: Salaires</b>		<b>147,263.61</b>	<b>99,139.08</b>

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

**Subgroup : None**

511000	Plant Purchased Services	41,365.13	44,352.88
511100	Rubbish Removal	31,035.86	14,689.17
511900	Medical Waste	3,078.96	2,175.03
513000	SNOW REMOVAL	10,095.00	10,610.00
513100	LANDSCAPING	20,256.25	12,531.00
513200	ELEVATOR CONTRACT	5,066.16	4,270.79
<b>Subtotal : None</b>		<b>110,897.36</b>	<b>88,628.87</b>
<b>Total [S3L3.8C1] Plant Operations: Purchased Service</b>		<b>110,897.36</b>	<b>88,628.87</b>

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

**Subgroup : None**

511200	Repairs & Maintenance	100,882.79	35,036.58
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511500	Supplies & Expense - Plant	39,520.56	42,997.08
542100	Equipment Expense	64.52	0.00
<b>Subtotal : None</b>		<b>140,467.87</b>	<b>78,033.66</b>
<b>Total [S3L3.9C1]</b>	<b>Plant Operations: Supplies &amp; Expense</b>	<b>140,467.87</b>	<b>78,033.66</b>

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

<b>Subgroup : None</b>			
512100	Electricity	146,624.70	135,052.21
512200	Water and Sewerage	39,999.96	40,752.06
512400	Gas	30,438.79	27,332.89
512900	Cable	10,893.07	10,234.15
<b>Subtotal : None</b>		<b>227,956.52</b>	<b>213,371.31</b>
<b>Total [S3L3.10C1]</b>	<b>Plant Operatins: Utilities</b>	<b>227,956.52</b>	<b>213,371.31</b>

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

<b>Subgroup : None</b>			
520600	Dietician	2,350.00	400.00
<b>Subtotal : None</b>		<b>2,350.00</b>	<b>400.00</b>
<b>Total [S3L3.16C1]</b>	<b>Dietician: Purchased Service</b>	<b>2,350.00</b>	<b>400.00</b>

**Group : [S3L3.18C1] Dietary: Salaries**

<b>Subgroup : None</b>			
520500	Salaries Dietary	643,421.78	480,126.89
<b>Subtotal : None</b>		<b>643,421.78</b>	<b>480,126.89</b>
<b>Total [S3L3.18C1]</b>	<b>Dietary: Salaries</b>	<b>643,421.78</b>	<b>480,126.89</b>

**Group : [S3L3.21C1] Dietary: Food**

<b>Subgroup : None</b>			
522000	Food	292,719.83	216,302.74
<b>Subtotal : None</b>		<b>292,719.83</b>	<b>216,302.74</b>
<b>Total [S3L3.21C1]</b>	<b>Dietary: Food</b>	<b>292,719.83</b>	<b>216,302.74</b>

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

<b>Subgroup : None</b>			
522100	Purchased Service	6,388.10	2,455.05
<b>Subtotal : None</b>		<b>6,388.10</b>	<b>2,455.05</b>
<b>Total [S3L3.22C1]</b>	<b>Dietary: Purchased Service</b>	<b>6,388.10</b>	<b>2,455.05</b>

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

<b>Subgroup : None</b>			
522200	Dietary - Supplies	10,740.36	5,105.80
522600	Covid Expense - Dietary	0.00	380.99
<b>Subtotal : None</b>		<b>10,740.36</b>	<b>5,486.79</b>
<b>Total [S3L3.23C1]</b>	<b>Dietary: Supplies &amp; Expenses</b>	<b>10,740.36</b>	<b>5,486.79</b>

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

<b>Subgroup : [S3L3.24C1] Housekeeping Salries</b>			
541000	Salaries Housekeeping	0.00	6,061.99
<b>Subtotal [S3L3.24C1] Housekeeping Salries</b>		<b>0.00</b>	<b>6,061.99</b>

**Subgroup : [S3L3.24C1] Laundry Salaries**

531000	Salaries Laundry	0.00	5,115.98
<b>Subtotal [S3L3.24C1] Laundry Salaries</b>		<b>0.00</b>	<b>5,115.98</b>

<b>Total [S3L3.24C1]</b>	<b>Housekeeping / Laundry: Salaries</b>	<b>0.00</b>	<b>11,177.97</b>
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**Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service**

<b>Subgroup : [S3L3.27C1] Housekeeping Purchased Service</b>			
541500	Purchased Service - Housekeep	286,679.35	268,171.90
<b>Subtotal [S3L3.27C1] Housekeeping Purchased Service</b>		<b>286,679.35</b>	<b>268,171.90</b>

**Subgroup : [S3L3.27C1] Laundry Purchased Service**

532000	Purchased Service - Laundry	204,977.87	179,248.69
<b>Subtotal [S3L3.27C1] Laundry Purchased Service</b>		<b>204,977.87</b>	<b>179,248.69</b>

<b>Total [S3L3.27C1]</b>	<b>Housekeeping / Laundry: Purchased</b>	<b>491,657.22</b>	<b>447,420.59</b>
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**Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense**



<b>Subgroup : [S3L3.28CHousekeeping Supplies &amp; Expenses</b>		
542000	Supplies & Expense Housekeepi	0.00
<b>Subtotal [S3L3.28C1AHousekeeping Supplies &amp; Expenses</b>		<b>1,256.58</b>
		<b>0.00</b>

<b>Subgroup : [S3L3.28CLaundry Supplies &amp; Expense</b>		
522400	Chemicals	3,475.65
523500	Disposable Supplies	25,707.94
533000	Supplies & Expense - Laundry	823.31
<b>Subtotal [S3L3.28C1ELaundry Supplies &amp; Expense</b>		<b>5,665.22</b>
		<b>21,599.19</b>
		<b>1,085.87</b>
		<b>28,350.28</b>

<b>Total [S3L3.28C1]</b>	<b>Housekeeping / Laundry: Supplies &amp;</b>	<b>30,006.90</b>	<b>29,606.86</b>
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Group : [S3L3.29C1] Housekeepong / Laundry: Linen & Bedding			
Subgroup : None			
522300	Linen	0.00	1,090.19
534000	Linen & Bedding	2,641.70	6,224.22
Subtotal : None		2,641.70	7,314.41
Total [S3L3.29C1] Housekeepong / Laundry: Linen & Bedding		2,641.70	7,314.41

Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries			
Subgroup : None			
605100	Salaries Nurse Secretary	101,314.59	0.00
650500	Salaries Medical Records	63,763.11	54,097.49
Subtotal : None		165,077.70	54,097.49
Total [S3L3.36C1] Unit Clerks & Medical Records: Salaries		165,077.70	54,097.49

Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries			
Subgroup : [S3L3.40CMMQ Salaries			
650400	Salaries MMQ Nurse	41,570.23	25,845.79
Subtotal [S3L3.40C1AMMQ Salaries		41,570.23	25,845.79

Subgroup : [S3L3.40CMDS Salaries			
650300	Salaries MDS	108,427.44	22,710.78
Subtotal [S3L3.40C1EMDS Salaries		108,427.44	22,710.78

<b>Total [S3L3.40C1]</b>	<b>Mgmt. Minute Questionnaire (MMQ) E</b>	<b>149,997.67</b>	<b>48,556.57</b>
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Group : [S3L3.43C1] MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			
Subgroup : [S3L3.43CMDS Purchase Service			
650600	MDS Consultant	51.35	16,447.50
Subtotal [S3L3.43C1EMDS Purchase Service		51.35	16,447.50
Total [S3L3.43C1] MMQ Evaluation Nurse/MDS Coordina		51.35	16,447.50

Group : [S3L3.48C1] Social Service Worker: Salaries			
Subgroup : None			
681000	Salaries- Social Services	174,763.69	76,093.15
Subtotal : None		174,763.69	76,093.15
Total [S3L3.48C1] Social Service Worker: Salaries		174,763.69	76,093.15

Group : [S3L3.51C1] Social Service Worker: Purchased Service			
Subgroup : None			
683000	Social Service Consultant	10,335.00	7,760.00
Subtotal : None		10,335.00	7,760.00
Total [S3L3.51C1] Social Service Worker: Purchased Ser		10,335.00	7,760.00

Group : [S3L3.55C1] Interpreters: Purchased Service			
Subgroup : None			
650650	Interpreter Services	4,708.60	0.00
Subtotal : None		4,708.60	0.00
Total [S3L3.55C1] Interpreters: Purchased Service		4,708.60	0.00

<b>Group : [S3L3.60C1] Direct Restorative Therapy: Salaries</b>			
<b>Subgroup : None</b>			
792000	Salaries Register Physical Th	180,107.78	188,106.16
792400	P.T.A. Salaries	198,942.92	85,271.86
793000	Salaries Occupational Therapy	179,311.14	103,952.31
793400	COTA Salaries	105,843.10	18,608.66

794000	Salaries Speech Therapy	130,313.88	110,738.72
<b>Subtotal : None</b>		<b>794,518.82</b>	<b>506,677.71</b>
<b>Total [S3L3.60C1]</b>	<b>Direct Restorative Therapy: Salaries</b>	<b>794,518.82</b>	<b>506,677.71</b>

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

<b>Subgroup : None</b>			
692000	Purchase Service-Speech Therap	0.00	988.20
694000	Respiratory Therapy Consultant	33,994.00	4,344.00
694100	Respiratory Therapy Private	0.00	280.00
694400	Respiratory Therapy Mcd SCO	0.00	(666.00)
792050	Purchase Service-Physical Ther	8,744.20	0.00
793050	Purchase Service-Occupational	3,525.60	0.00
793200	Occupational Therapy - Part A	236.23	0.00
794200	Speech Therapy - Part A	1,965.00	390.00
794700	Speech Therapy - HMO	390.00	0.00
<b>Subtotal : None</b>		<b>48,855.03</b>	<b>5,336.20</b>
<b>Total [S3L3.62C1]</b>	<b>Direct Restorative Therapy: Consultar</b>	<b>48,855.03</b>	<b>5,336.20</b>

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

<b>Subgroup : None</b>			
702100	Salaries Activities	192,068.71	90,604.80
<b>Subtotal : None</b>		<b>192,068.71</b>	<b>90,604.80</b>
<b>Total [S3L3.64C1]</b>	<b>Recreational Therapy/Activities: Salari</b>	<b>192,068.71</b>	<b>90,604.80</b>

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

<b>Subgroup : None</b>			
702200	Purch Serv Activities	5,216.11	335.00
702400	Music Therapy	1,910.00	850.00
702500	Outing Transportation- Activi	0.00	150.00
<b>Subtotal : None</b>		<b>7,126.11</b>	<b>1,335.00</b>
<b>Total [S3L3.67C1]</b>	<b>Recreational Therapy/Activities: Purch</b>	<b>7,126.11</b>	<b>1,335.00</b>

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

<b>Subgroup : None</b>			
689000	Supplies & Expense. - Social	88.95	0.00
702300	Supplies & Expense Activities	5,136.25	1,842.85
<b>Subtotal : None</b>		<b>5,225.20</b>	<b>1,842.85</b>
<b>Total [S3L3.68C1]</b>	<b>Recreational Therapy/Activities: Supp</b>	<b>5,225.20</b>	<b>1,842.85</b>

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

<b>Subgroup : None</b>			
425600	Employee Education/Seminars	1,090.36	89.00
<b>Subtotal : None</b>		<b>1,090.36</b>	<b>89.00</b>
<b>Total [S3L3.80C1]</b>	<b>Variable Job Related Education</b>	<b>1,090.36</b>	<b>89.00</b>

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

<b>Subgroup : None</b>			
651100	Medical Director	25,625.00	22,500.00
<b>Subtotal : None</b>		<b>25,625.00</b>	<b>22,500.00</b>
<b>Total [S3L3.82C1]</b>	<b>Physician Services: Medical Director</b>	<b>25,625.00</b>	<b>22,500.00</b>

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

<b>Subgroup : None</b>			
791100	Pharmacy Private	115.78	204.11
791200	Pharmacy Part A	127,591.16	28,965.05
791300	Pharmacy Medicaid	2,234.89	6,134.87
791400	Pharmacy MCD Sco	1,417.01	352.43
791700	Pharmacy HMO	100,841.67	36,525.38
795000	Laboratory - Part A	44,722.80	4,688.47
795100	Laboratory - HMO	30,272.49	9,054.56
795200	Laboratory - Medicaid	1,893.33	50.44
795300	Laboratory - MCD Sco	238.06	526.28
795500	Ambulance - Part A	16,547.18	1,415.94
795600	Ambulance - HMO	3,043.71	2,935.80
795700	Ambulance/Chair Car-SCO	4,229.66	9,114.50
795800	Ambulance/Chair Car-Pvt	711.40	906.00
796200	Oxygen - Part A	204.00	358.00
796300	Oxygen - Medicaid	540.00	2,178.50

796400	Oxygen - MCD Sco	885.00	2,356.89
796500	Oxygen - HMO	60.00	60.00
796700	Radiology - Part A	13,943.94	521.15
796800	Radiology - HMO	9,894.78	5,330.42
796900	Radiology - Medicaid	284.92	348.80
796910	Radiology - MCD Sco	204.35	(98.67)
796920	Radiology - Part B	283.50	0.00
797200	IV Therapy - Part A	6,295.33	1,194.19
797300	IV Therapy - Medicaid	718.09	827.82
797400	IV Therapy - MCD Sco	425.00	0.00
797500	IV Therapy - HMO	7,431.69	875.00
798200	Medical Supplies - Part A	8,196.51	0.00
798300	Medical Supplies - Medicaid	119.94	19.61
798500	Medical Supplies - MCD SCO	37.74	150.00
798700	Medical Supplies - HMO	710.37	(440.19)
<b>Subtotal : None</b>		<b>384,094.30</b>	<b>114,555.35</b>
<b>Total [S3L3.87C1]</b>	<b>Legend Drugs</b>	<b>384,094.30</b>	<b>114,555.35</b>

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

<b>Subgroup : None</b>			
652200	Medical Supplies	162,973.73	122,573.34
652300	Medical Equipment	16,800.17	14,013.91
652400	Office Supplies & Expense Nur	1,872.58	2,000.46
792500	Physical Therapy Supplies	6,126.10	2,415.08
<b>Subtotal : None</b>		<b>187,772.58</b>	<b>141,002.79</b>
<b>Total [S3L3.89C1]</b>	<b>House Supplies Not Resold</b>	<b>187,772.58</b>	<b>141,002.79</b>

**Group : [S3L3.92C1] Pharmacy Consultant**

<b>Subgroup : None</b>			
653000	Pharmacy Consultant	13,472.50	7,729.75
<b>Subtotal : None</b>		<b>13,472.50</b>	<b>7,729.75</b>
<b>Total [S3L3.92C1]</b>	<b>Pharmacy Consultant</b>	<b>13,472.50</b>	<b>7,729.75</b>

**Group : [S3L4.1C1] Depreciaton**

<b>Subgroup : [S3L4.1C1] Building Depreciation</b>			
900000	Depreciation building	137,700.00	137,700.00
<b>Subtotal [S3L4.1C1A] Building Depreciation</b>		<b>137,700.00</b>	<b>137,700.00</b>

**Subgroup : [S3L4.1C1] Improvements Depreciation**

900001	Depreciation - Bld improvement	42,454.95	39,247.95
<b>Subtotal [S3L4.1C1B] Improvements Depreciation</b>		<b>42,454.95</b>	<b>39,247.95</b>

**Subgroup : [S3L4.1C1] Equipment Depreciation**

900002	Depreciation - Equipment	90,596.06	96,347.01
900003	Depreciation - Furn & fixtures	8,529.45	5,008.10
<b>Subtotal [S3L4.1C1C] Equipment Depreciation</b>		<b>99,125.51</b>	<b>101,355.11</b>

<b>Total [S3L4.1C1]</b>	<b>Depreciaton</b>	<b>279,280.46</b>	<b>278,303.06</b>
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**Group : [S3L4.2C1] Long Term Interest Expense SNF-CR**

<b>Subgroup : None</b>			
443700	Interest - 2nd Mortgage	29,301.30	30,674.15
452000	Interest 1st Mortgage	244,270.20	249,639.02
452100	MIP Insurance - 1st Mortgage	25,258.13	25,865.30
452800	Amortization - Mortgage Acqui	3,635.04	3,635.04
<b>Subtotal : None</b>		<b>302,464.67</b>	<b>309,813.51</b>
<b>Total [S3L4.2C1]</b>	<b>Long Term Interest Expense SNF-CR</b>	<b>302,464.67</b>	<b>309,813.51</b>

**Group : [S3L4.6C1] Building Insurance Expense-SNF-CR**

<b>Subgroup : None</b>			
459000	Insurance - Building & Equipm	32,497.78	30,241.72
<b>Subtotal : None</b>		<b>32,497.78</b>	<b>30,241.72</b>
<b>Total [S3L4.6C1]</b>	<b>Building Insurance Expense-SNF-CR</b>	<b>32,497.78</b>	<b>30,241.72</b>

**Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR**

<b>Subgroup : None</b>			
444400	Operation Lease Expense	2,557.56	3,250.78
<b>Subtotal : None</b>		<b>2,557.56</b>	<b>3,250.78</b>

<b>Total [S3L4.12C1]</b>	<b>Other Fixed Cost Expense-SNF-CR</b>	<b>2,557.56</b>	<b>3,250.78</b>
<b>Group : [CLA-53.01]</b>	<b>LA-Group Health/Life</b>		
<b>Subgroup : None</b>			
441800	Group Life Insurance	5,442.95	4,024.75
442700	Group Health Insurance	754,218.87	555,083.51
442800	Group Health Insurance - W/H	(187,895.93)	(157,626.36)
442900	Group Dental Insurance	54,680.46	45,061.65
443000	Group Dental Insurance - W/H	(32,168.43)	(26,351.92)
<b>Subtotal : None</b>		<b>594,277.92</b>	<b>420,191.63</b>
<b>Total [CLA-53.01]</b>	<b>LA-Group Health/Life</b>	<b>594,277.92</b>	<b>420,191.63</b>
<b>Group : [CLA-53.02]</b>	<b>LA-Employee Pensions</b>		
<b>Subgroup : None</b>			
441700	Pension/403B	38,981.12	31,467.96
<b>Subtotal : None</b>		<b>38,981.12</b>	<b>31,467.96</b>
<b>Total [CLA-53.02]</b>	<b>LA-Employee Pensions</b>	<b>38,981.12</b>	<b>31,467.96</b>
<b>Group : [CLA-53.03]</b>	<b>LA-Employee Benefits</b>		
<b>Subgroup : None</b>			
441000	Employee Benefits	40,124.88	29,091.14
441200	Employee Appreciation Gifts	500.00	8,628.22
441900	Benefit Admin Costs	9,646.00	10,105.50
651500	Pre-Employment Expense - Cori	3,175.43	2,993.87
<b>Subtotal : None</b>		<b>53,446.31</b>	<b>50,818.73</b>
<b>Total [CLA-53.03]</b>	<b>LA-Employee Benefits</b>	<b>53,446.31</b>	<b>50,818.73</b>
<b>Group : [CLA-53.04]</b>	<b>LA-Payroll Taxes</b>		
<b>Subgroup : None</b>			
440500	Payroll Taxes-FICA	586,435.85	439,220.29
<b>Subtotal : None</b>		<b>586,435.85</b>	<b>439,220.29</b>
<b>Total [CLA-53.04]</b>	<b>LA-Payroll Taxes</b>	<b>586,435.85</b>	<b>439,220.29</b>
<b>Group : [CLA-53.05]</b>	<b>LA-Workers Comp</b>		
<b>Subgroup : None</b>			
442100	Insurance Workers Comp	135,460.60	139,589.01
<b>Subtotal : None</b>		<b>135,460.60</b>	<b>139,589.01</b>
<b>Total [CLA-53.05]</b>	<b>LA-Workers Comp</b>	<b>135,460.60</b>	<b>139,589.01</b>
	<b>NET (INCOME) LOSS</b>	<b>0.00</b>	<b>0.00</b>
	<b>Sum of Account Groups</b>	<b>0.00</b>	<b>0.00</b>

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