

Client: **A192382 - Jewish Nursing Home of Western MA**
Engagement: **MDMC 2022 - Julian J Levitt (FKA Jewish NH of Western MA)**
Period Ending: **12/31/2022**
Trial Balance: **T.01 - Master TB**
Workpaper: **T.01 - SNF TB Report**

Account	Description	1st PP-FINAL 12/31/2021	JE Ref #	MCD JE 12/31/2022	MCAID 12/31/2022
Group : [TB]					
Subgroup : [1]					
10000	Petty Cash	943.00		0.00	943.00
10005	Petty Cash - PNA	500.00		0.00	500.00
11800	JGS - OPER ACCT #8070	0.00		0.00	0.00
11810	JGS - PT2 ACCT #5341	0.00		0.00	0.00
11815	JGS - MTG ACCT #5160	0.00		0.00	0.00
11820	JGSAS - OPER ACCT #5260	0.00		0.00	0.00
11830	JNH - OPER ACCT #2960	279,483.00		0.00	307,491.00
11831	JNH - PAYROLL ACCT #3896	133,046.00		0.00	48,702.00
11835	JNH - MM ACCT #3010	838,029.00		0.00	92,742.00
11836	JNH - PNA ACCT (RFMS) #9446	116,368.00		0.00	113,109.00
11837	JNH - RESIDENT COUNCIL #0129	2,323.00		0.00	2,323.00
11840	RH - OPER ACCT #5360	0.00		0.00	0.00
11870	JNH- GIFT SHOP ACCT #5520	29,192.00		0.00	28,643.00
12000	Accounts Receivable	23,092.00		0.00	40,162.00
12001	Accounts Receivable - Other	109,887.00		0.00	0.00
12003	Accounts Receivable - Other JGS-CJL	70,529.00		0.00	11,420.00
12005	ACCOUNTS RECEIVABLE - JGS	2,974,941.00		0.00	(2,101.00)
12006	Accounts Receivable - Other JGS-DA	3,289.00		0.00	0.00
12010	A/R Private	0.00		0.00	492,098.00
12020	A/R Medicaid	0.00		0.00	1,534,331.00
12030	A/R Medicaid Pending	0.00		0.00	440,862.00
12050	A/R Medicare A	0.00		0.00	516,458.00
12060	A/R Medicare B	0.00		0.00	28,761.00
12070	A/R Managed Care	0.00		0.00	772,542.00
12075	A/R Managed Care Part B	0.00		0.00	148,694.00
12080	A/R Hospice	0.00		0.00	0.00
12199	Allowance for Bad Debts	(378,880.00)		0.00	(273,470.00)
12300	Undeposited Funds	0.00		0.00	0.00
12310	Deposit Exchange	0.00		0.00	0.00
12320	Refund Contra Exchange	0.00		0.00	0.00
12330	Payroll Exchange	0.00		0.00	14,527.00
12331	Payroll Tax Exchange	0.00		0.00	0.00
12333	Pension Exchange	0.00		0.00	(11,557.00)
12334	Payroll Live Check Exchange	0.00		0.00	0.00
12340	Voluntary EE Deduction Exchange	0.00		0.00	(19,969.00)
12400	Exchange Projects	0.00		0.00	0.00
12410	Exchange Other	0.00		0.00	0.00
12415	Exchange Other - Supplier Pay	0.00		0.00	0.00
12420	Manual Check Exchange	0.00		0.00	(10,256.00)
12430	Resident Trust Exchange	0.00		0.00	0.00
12440	Patient Refund Exchange	0.00		0.00	0.00
12655	Bond Issue Costs	0.00		0.00	0.00
13000	Prepaid Expense	25,173.00		0.00	159,502.00
13010	Prepaid Insurance	57,042.00		0.00	182,894.00
13020	Prepaid Workers Comp	64,477.00		0.00	52,458.00
14500	Employee Loans	1,341.00		0.00	3,825.00
16000	Land	2,372,731.00		0.00	2,372,731.00
16011	Land Improvements	263,406.00		0.00	263,406.00
16012	Accum Deprec: Land Improvements	(255,341.00)		0.00	(257,328.00)
16021	Buildings	33,410,460.00		0.00	33,410,460.00
16022	Accum Deprec: Buildings	(17,112,953.00)		0.00	(17,591,945.00)
16031	Building Improvements	8,473,023.00		0.00	9,671,347.00
16032	Accum Deprec: Building Improvements	(5,373,656.00)		0.00	(5,664,985.00)
16040	CIP	72,584.00		0.00	13,625.00
16051	FFE	6,916,532.00		0.00	6,427,127.00
16052	Accum Deprec: FFE	(5,678,226.00)		0.00	(5,566,145.00)
16061	Vehicles	53,280.00		0.00	53,280.00
16062	Accum Deprec: Vehicles	(53,280.00)		0.00	(53,280.00)
16072	Accum Deprec: Computers	0.00		0.00	0.00
16111	Software	79,995.00		0.00	83,485.00
16112	Accum Amort: Software	(79,995.00)		0.00	(80,867.00)
19101	Due From Homecare	0.00		0.00	96.00
19103	Due From Hospice	0.00		0.00	96.00
19110	Due From CJNH Inc	0.00		0.00	90.00
19120	Due From LFCL	0.00		0.00	2,865.00
19128	Due From AHAL I	0.00		0.00	161.00
19129	Due From AHAL II	0.00		0.00	79.00
19150	Due From CJ Lifecare	1,102.00		0.00	167,746.00
19310	Due From BCL	1,306.00		0.00	4,160.00
19330	Due From Kaplan Estates AL	897.00		0.00	1,401.00
19400	Due From JGS Lifecare	0.00		0.00	274,615.00
19405	Due From JGSAS	0.00		0.00	183,608.00
19420	Due From W ADH	0.00		0.00	514,188.00

19430	Due From RH	0.00	0.00	775,115.00	
19440	Due From SHHC - Home Care	1,383,999.00	0.00	262,540.00	
19445	Due From SHHC - Hospice	0.00	0.00	228,554.00	
19450	Due From SHC	0.00	0.00	2,748.00	
19510	Due From DA - GC	22,861.00	0.00	101,164.00	
20000	ACCOUNTS PAYABLE	(606,540.00)	0.00	(1,146,063.00)	
20001	Accounts Payable - Other	85,542.00	0.00	576,055.00	
20032	Development Fee Payable	0.00	0.00	0.00	
20050	Due to Third Party Payer	(283,927.00)	0.00	(322,619.00)	
21010	Current Portion- Long Term Debt	(243,379.00)	0.00	0.00	
21030	Other Note Payable	0.00	0.00	0.00	
22101	Due to Homecare	0.00	0.00	(408.00)	
22120	Due to LFCL	0.00	0.00	(2,697.00)	
22150	Due to C.J Lifecare	(148,919.00)	0.00	(689,405.00)	
22310	Due to BCL	(1,095.00)	0.00	(76,224.00)	
22400	Due to JGS Lifecare	0.00	0.00	(1,173,959.00)	
22405	Due to JGSAS	0.00	0.00	(237,514.00)	
22410	Due to JNH	0.00	0.00	0.00	
22420	Due to W ADH	0.00	0.00	(499,493.00)	
22430	Due to RH	0.00	0.00	(566,568.00)	
22440	Due to SHHC - Home Care	0.00	0.00	(901,324.00)	
22445	Due to SHHC - Hospice	0.00	0.00	(10,570.00)	
22450	Due to SHC	0.00	0.00	(35.00)	
22510	Due to DA GC	0.00	0.00	6,592.00	
23000	Accrued Expense	(1,051,035.00)	0.00	(551,697.00)	
23100	Accrued Salaries	(192,826.00)	0.00	(256,533.00)	
23101	Accrued - Pet Ins W/H	0.00	0.00	0.00	
23102	Accrued - Life Ins W/H	0.00	0.00	0.00	
23103	Accrued - United Way	0.00	0.00	0.00	
23110	Accrued Paid Time Off/Earned Time	(569,089.00)	0.00	(318,404.00)	
23150	Accrued Payroll Taxes	(14,492.00)	0.00	(19,788.00)	
23310	Accrued Bond Interest	0.00	0.00	0.00	
23400	Deferred Revenue	(20,732.00)	0.00	0.00	
23950	Advance Payments - Medicare	(259,956.00)	0.00	0.00	
24010	Advance Deposits Held	0.00	0.00	(20,308.00)	
24200	FSA Payroll Liability	0.00	0.00	0.00	
24300	Resident Fund	(117,618.00)	0.00	(114,359.00)	
24310	Resident Fund Other	0.00	0.00	0.00	
25900	N/P LT-JGS Berk Bank CSB Loan	0.00	0.00	0.00	
25901	LTD Berkshire Bank	0.00	0.00	0.00	
25910	N/P LT-JGS Berk Bank BB Loan	0.00	0.00	0.00	
25920	N/P LT-JGS Berk Bank Sosin Bldg Loan	0.00	0.00	0.00	
25950	N/P LT-JGS Berk Bank - SWAP - Int Rate	0.00	0.00	0.00	
26070	Notes Payable-Other	243,379.00	0.00	0.00	
26090	Notes Payable-Other (PPP)	(2,227,330.00)	0.00	0.00	
27900	Reserve Account	0.00	0.00	0.00	
27910	Asset Retire Obligation	(42,574.00)	0.00	(42,574.00)	
29000	Net Assets	2,479,895.00	0.00	(21,991,442.00)	1,407,467.00
CLA001	Due to Third Party Payors	0.00	0.00	0.00	
CLA16000	Land Step Up	0.00	0.00	0.00	
CLA16021	Building Step Up	0.00	0.00	0.00	
CLA16022	Building Step Up A/D	0.00	0.00	0.00	
CLA16051	FF&E Step Up	0.00	0.00	0.00	
CLA16052	FF&E Step Up A/D	0.00	0.00	0.00	
Subtotal [1]	Balance Sheet	25,878,804.00	0.00	1,916,434.00	
Subgroup : [2]	Income Statement				
3003.2	Inc. Mgd Care	0.00	0.00	0.00	
3003.8	Rev - SCO	0.00	0.00	0.00	
30100	Private Service Revenue	(3,113,261.00)	0.00	(3,463,915.00)	
30200	Medicare A Service Revenue	(3,981,253.00)	0.00	(5,294,552.00)	
30210	Medicare Sequestration	19.00	0.00	63,608.00	
30211	Medicare Sequestration Part B	0.00	0.00	1,291.00	
30220	Medicare B Revenue	0.00	0.00	(91,094.00)	
3023.2	Rev - Hospice	0.00	0.00	0.00	
30300	Medicaid Service Revenue	(8,858,371.00)	1,608,559.00	(8,345,586.00)	
			MCD JE -	1,608,559.00	
30300.05	Medicaid Resource	0.00	(1,608,559.00)	(1,608,559.00)	
			MCD JE -	(1,608,559.00)	
30310	Medicaid Pending Revenue	0.00	0.00	(66,070.00)	
30500	Managed Care A Revenue	(1,168,148.00)	1,214,413.00	(2,759.00)	
			MCD JE -	1,214,413.00	
30520	Managed Care B Revenue	0.00	0.00	(332,115.00)	
30530	Managed Care Medicaid Revenue	0.00	0.00	(433,229.00)	
30600	VA Revenue	0.00	0.00	0.00	
31000	Rental Income	(72,000.00)	0.00	(72,000.00)	
31710	Gross Income Private Transportation	0.00	0.00	0.00	
31720	Gross Income Public Transportation	0.00	0.00	0.00	
32010	Gift Shop Income	0.00	0.00	0.00	
32020	Hairdresser Income	0.00	0.00	(2,117.00)	
32031	Cafe Income	(5,397.00)	0.00	0.00	
32032	Cafe Income - Over/Short	0.00	0.00	0.00	
32035	Coffee Shop Inc	246.00	0.00	821.00	

32040	Meal Income (Guest/EE)	0.00	0.00	(1,735.00)
33900	Other Miscellaneous Income	(64,410.00)	0.00	(15,465.00)
33901	Federal Relief Grant Revenue	(268,161.00)	0.00	0.00
33902	State Relief Grant Revenue	0.00	0.00	(879,672.00)
33903	Paycheck Protection Program Revenue	0.00	0.00	(2,227,330.00)
33950	Miscellaneous Inc - Endowment Supp	0.00	0.00	(15.00)
35011	Pharmacy Part A	(134,965.00)	0.00	(217,791.00)
35013	Pharmacy Other	(29,886.00)	0.00	(71,051.00)
35014	Pharmacy Private	0.00	0.00	(3.00)
35015	Pharmacy Mcaid	(44.00)	0.00	(19.00)
35021	IV Ther Part A	0.00	0.00	(4,933.00)
35023	IV Ther Other	0.00	0.00	(5,465.00)
35031	Med Supp Part A	(1,518.00)	0.00	(1,810.00)
35033	Med Supp Other	(427.00)	0.00	(963.00)
35041	Oxygen Part A	769.00	0.00	(2,793.00)
35043	Oxygen Other	(38.00)	0.00	(1,746.00)
35044	Oxygen Private	0.00	0.00	0.00
35051	Lab Part A	(34,891.00)	0.00	(43,487.00)
35053	Lab Other	(13,403.00)	0.00	(11,073.00)
35055	Lab Mcaid	0.00	0.00	0.00
35061	X-ray Part A	(11,615.00)	0.00	(14,851.00)
35063	X-ray Other	(4,253.00)	0.00	(4,422.00)
35065	X-ray Mcaid	0.00	0.00	(65.00)
35096	Behavioral Care Mcaid	0.00	0.00	(33,500.00)
36001	Contra Adjs Part A	1,124,454.00	0.00	1,617,951.00
36002	Contra Adjs Part B	26,371.00	0.00	27,738.00
36003	Contra Adjs Managed Care/Other	403,591.00	0.00	550,399.00
36004	Contra Adjs Private	0.00	0.00	0.00
36005	Contra Adjs Mcaid	0.00	0.00	1,032.00
36006	Contra Adjs Mcaid - Ancillaries	0.00	0.00	0.00
36007	Contra Adjs Managed/Other Part B	0.00	0.00	1,164.00
36008	Contra Adjs Medicare rounding	0.00	0.00	(209.00)
36011	PT Part A	(437,150.00)	0.00	(601,540.00)
36012	PT Part B	(74,458.00)	0.00	(45,141.00)
36013	PT Managed/Other	(188,280.00)	0.00	(64,638.00)
36014	PT Private	(850.00)	0.00	(1,187.00)
36015	PT Mcaid	571.00	0.00	(2,120.00)
36019	PT Managed/Other Part B	0.00	0.00	(13,458.00)
36021	OT Part A	(415,902.00)	0.00	(631,636.00)
36022	OT Part B	(83,617.00)	0.00	(66,041.00)
36023	OT Other	(193,596.00)	0.00	(79,072.00)
36024	OT Private	0.00	0.00	(1,338.00)
36025	OT Mcaid	0.00	0.00	(459.00)
36029	OT Managed/Other Part B	0.00	0.00	(14,967.00)
36031	ST Part A	(87,177.00)	0.00	(99,028.00)
36032	ST Part B	(59,649.00)	0.00	(41,118.00)
36033	ST Other	(57,715.00)	0.00	(20,388.00)
36039	ST Managed/Other Part B	0.00	0.00	(1,984.00)
36100	Medicare Part B - JGS	0.00	0.00	0.00
38000	Interest Income	(2,252.00)	0.00	(819.00)
38800	Realized Gain/Loss on Sale/Disposal of Asset	0.00	0.00	249,343.00
38900	Gain on Debt Forgiveness	(27,168,041.00)	0.00	0.00
39000	Prior Year Income Adjustments	(25,108.00)	0.00	(7,184.00)
39001	Prior Year Contra Adjustments	0.00	0.00	0.00
39002	Prior Year Ancillary Adjustments	0.00	0.00	0.00
40020	Salaries: Administration	187,083.00	0.00	192,212.00
40025	Salaries: Admin Allocation	0.00	0.00	0.00
40030	Salaries: Accounting	0.00	0.00	81,593.00
40040	Salaries: HR	1,622.00	0.00	37,171.00
40050	Salaries: IT/Communications	15,593.00	0.00	8,958.00
40060	Salaries: Clerical/Administrative	89,798.00	0.00	(48,509.00)
40085	Salaries: Business Development	49,703.00	0.00	(23,147.00)
40090	PTO Accruals: Administration	16,544.00	0.00	3,847.00
40300	Prof Service/Consultant	28,417.00	18,026.00	38,930.00
42010	Payroll Bookkeeping Expense (ADP)	39,390.00	0.00	46,375.00
42015	Software Service	81,145.00	0.00	129,759.00
42030	Computer/Server Expense	37,425.00	0.00	11,151.00
42035	Web/Communication Expense	5,399.00	0.00	0.00
42040	Postage Expense	4,316.00	0.00	4,928.00
42050	Bank Charges	23,728.00	0.00	1,709.00
42051	Credit Card fees	1,671.00	0.00	21,130.00
42053	Surveillance Fees LOC	0.00	0.00	0.00
42054	Remarketing Fees	0.00	0.00	0.00
42060	Telephone-Cable-Internet Expense	59,726.00	0.00	59,105.00
42070	Cell Phone Reimbursement Expense	550.00	0.00	450.00
42090	Operating Lease Expense-Equipment	9,777.00	0.00	13,482.00
42105	Transportation Expense	0.00	0.00	6.00
42110	Motor Vehicle Expense	301.00	0.00	1,338.00
42120	Travel Expense	425.00	0.00	448.00
42130	Mileage Reimbursement	649.00	0.00	1,007.00
42140	Prof Meetings & Education Exp	16,258.00	0.00	25,909.00
42150	Licenses and Dues Expense	33,609.00	0.00	53,525.00
42160	Office Supplies & Expense	86,090.00	0.00	108,084.00

42170	Office Purchased Services	11,220.00	0.00	15,263.00
42600	Staff Recruitment Expense	63,918.00	0.00	107,065.00
42610	EE relations	35,815.00	0.00	57,503.00
42610.01	Administrator Other Benefits	0.00	0.00	0.00
42620	Uniform Expense	0.00	0.00	(16.00)
42650	Store Other Expense	0.00	0.00	0.00
42700	Marketing Expense	844.00	0.00	0.00
42710	Accounting Expense	59,392.00	0.00	127,038.00
42720	Legal Expense	73,245.00	0.00	14,882.00
42740	Liability Insurance	655,803.00	0.00	656,819.00
42800	Payroll Tax Expense	740,379.00	0.00	819,841.00
42800.01	Administrator P/R Tax	0.00	0.00	0.00
42810	Unemployment Expense	20,363.00	0.00	40,629.00
42820	Pension Expense	495.00	0.00	0.00
42830	Longevity Bonus	20,351.00	0.00	0.00
42850	Health & Dental Insurance Expense	0.00	0.00	0.00
42851	Health Insurance Expense	738,615.00	0.00	910,906.00
42851.01	Administrator Health	0.00	0.00	0.00
42852	Dental Insurance Expense	48,167.00	0.00	52,090.00
42860	Life & Disability Insurance Expense	29,895.00	0.00	28,756.00
42870	Other Employee Benefit Expense	13,703.00	0.00	6,452.00
42880	Workers Comp Expense	403,379.00	0.00	244,357.00
42880.01	Administrator Worker's Comp	0.00	0.00	0.00
42900	Miscellaneous Expense	956.00	0.00	(15,783.00)
42904	JGS/CJL Miscellaneous Expense	0.00	0.00	0.00
42905	Gift Shop Expense	0.00	0.00	0.00
42910	Fines and Penalties / Late Fees	11,238.00	0.00	4,597.00
42915	Hairdresser	1,691.00	0.00	2,309.00
42920	Permits and Filing Fees	1,400.00	0.00	0.00
42925	Corporate Taxes	0.00	0.00	1,320.00
42950	Interest Expense-working capital	12,357.00	0.00	8,359.00
42960	Qualified Personnel Expense	0.00	0.00	0.00
42999	Management Fee Expense	786,001.00	0.00	1,037,799.00
43090	PTO Accruals: Business Development	0.00	0.00	0.00
43100	Contributions/Donations Expense	0.00	0.00	0.00
43160	Business Development Supplies & Expense	43,281.00	0.00	25,714.00
43170	Business Development Purchased Services	2,871.00	0.00	10,292.00
45100	Real Estate taxes or PILOT fees	0.00	0.00	299.00
45200	Interest Expense on long term debt	421,081.00	0.00	0.00
45299	Loss on Refinancing	0.00	0.00	0.00
45400	Depreciation expense	1,072,789.00	0.00	950,004.00
			MCD JE -	0.00
45450	Amortization expense	0.00	0.00	0.00
45451	Amortization expense - Software	0.00	0.00	872.00
45460	Amortization expense - MAC	0.00	0.00	0.00
4565.8	Dep Exp - Improvements	0.00	0.00	0.00
			MCD JE -	0.00
4570.8	Dep Exp - Equipment	0.00	0.00	0.00
			MCD JE -	0.00
4585.8	Dep Exp - Software	0.00	0.00	0.00
4590.8	Buidling Insurance	0.00	0.00	0.00
51000	Salaries: Plant	115,142.00	0.00	193,012.00
51001	Salaries: Plant - EVS	0.00	0.00	0.00
51090	PTO Accruals: Plant	1,477.00	0.00	304.00
51100	Landscaping & Snow Removal	39,254.00	0.00	43,379.00
51160	Plant Supplies & Expense	92,025.00	0.00	97,304.00
51170	Plant Purchased Services	329,283.00	0.00	320,011.00
51210	Utility: Oil & Gas	219,178.00	0.00	331,439.00
51220	Utility: Water	78,511.00	0.00	86,402.00
51230	Utility: Electric	300,759.00	0.00	410,500.00
52010	Salaries: Dietary Mgrs	0.00	0.00	32,625.00
52020	Salaries: Dietary Staff	748,285.00	0.00	671,937.00
52021	Salaries: Cooks	0.00	0.00	53,530.00
52022	Salaries: Wait Staff	0.00	0.00	0.00
52023	Salaries: Homemaker	0.00	0.00	0.00
52030	Salaries: Dietician	0.00	0.00	23,869.00
52040	Salaries: Cafe	41,015.00	0.00	29,224.00
52090	PTO Accruals: Dietary	21,953.00	0.00	3,636.00
52160	Dietary Supplies & Expense	59,694.00	0.00	85,379.00
52170	Dietary Purchased Services	0.00	0.00	7,962.00
52200	Food Expense	498,767.00	0.00	644,453.00
52250	Caf+-¼ Food Expense	3,120.00	0.00	0.00
52255	Caf+-¼ Supplies & Expense	186.00	0.00	0.00
52260	Caf+-¼ Sales Tax	(37.00)	0.00	1,601.00
5231.1	Dietician Salary	0.00	0.00	0.00
53000	Salaries: Laundry	146,189.00	0.00	114,007.00
53090	PTO Accruals: Laundry	2,534.00	0.00	407.00
53160	Laundry Supplies & Expense	6,733.00	0.00	4,524.00
53170	Laundry Purchased Services	0.00	0.00	519.00
53200	Linens & Bedding	17,791.00	0.00	33,832.00
54000	Salaries: Housekeeping	302,912.00	0.00	394,048.00
54090	PTO Accruals: Housekeeping	4,140.00	0.00	639.00
54160	Housekeeping Supplies & Expense	46,201.00	0.00	58,888.00

54170	Housekeeping Purchased Services	73.00	0.00	0.00
60020	Salaries: DON	137,203.00	0.00	138,615.00
60021	Salaries: ADON/SDC	97,728.00	0.00	161,312.00
60022	Salaries: Clin Reimb - RN	147,901.00	0.00	140,748.00
60023	Salaries: RN Mgmt	0.00	0.00	0.00
60024	Salaries: LPN Mgmt	267,185.00	0.00	408,055.00
60025	Salaries: Clin Reimb - LPN	111,305.00	0.00	87,914.00
60030	Salaries: RN	762,791.00	0.00	1,204,679.00
60031	Salaries: RN 4th Floor	0.00	0.00	0.00
60032	Salaries: RN 3rd Floor	0.00	0.00	0.00
60033	Salaries: RN 2nd Floor	0.00	0.00	0.00
60034	Salaries: RN 5th floor	0.00	0.00	0.00
60035	Salaries: RN 6th floor	54,407.00	0.00	0.00
60039	RN Contractor	0.00	0.00	0.00
60040	Salaries: LPN	1,849,482.00	0.00	2,146,695.00
60041	Salaries: LPN 4th Floor	0.00	0.00	0.00
60042	Salaries: LPN 3rd Floor	0.00	0.00	0.00
60043	Salaries: LPN 2nd Floor	0.00	0.00	0.00
60044	Salaries: LPN 5th floor	0.00	0.00	0.00
60045	Salaries: LPN 6th floor	27,864.00	0.00	0.00
60049	LPN Contractor	0.00	0.00	0.00
60050	Salaries: CNA/RCA/HHA	2,509,509.00	0.00	3,135,423.00
60051	Salaries: CNA 4th Floor	0.00	0.00	0.00
60052	Salaries: CNA 3rd Floor	0.00	0.00	0.00
60053	Salaries: CNA 2nd Floor	0.00	0.00	0.00
60054	Salaries: CNA 5th floor	0.00	0.00	0.00
60055	Salaries: CNA 6th floor	157,459.00	0.00	0.00
60058	Salaries: TNA	175,897.00	0.00	88,761.00
60059	CNA Contractor	0.00	0.00	0.00
60060	Salaries: Medical Records	0.00	0.00	28,020.00
60065	Salaries: Nursing Clerical	122,652.00	0.00	90,685.00
60070	Salaries: Nursing Admin	0.00	0.00	0.00
60090	PTO Accruals: Nursing	141,013.00	0.00	24,101.00
60100	Salaries: ALS/MS Outings	0.00	0.00	0.00
60160	Nursing Supplies & Expense	382,858.00	0.00	421,940.00
60161	Nursing Supplies & Expense - PPE	90,889.00	0.00	59,520.00
60162	Nursing Supplies & Expense - Covid19 Test	773,783.00	0.00	235,780.00
60170	Nursing Purchased Services	19,805.00	(46,783.00)	275,879.00
60200	Incontinence Supplies & Expenses	0.00	0.00	0.00
63300	Consultant Medical Director	54,000.00	0.00	54,000.00
63350	Consultant Pharmacy	9,259.00	0.00	2,892.00
67000	Salaries: Social Services LCSW-MSW	77,874.00	0.00	85,186.00
67001	Salaries: Social Services, LICSW	70,610.00	0.00	77,307.00
67010	Salaries: Admission Screener - RN	0.00	0.00	0.00
67011	Salaries: Admission Screener - LPN	0.00	0.00	0.00
67020	Salaries: Case Manager	0.00	0.00	0.00
67070	Social Services Purchased Services	0.00	0.00	12,174.00
67090	PTO Accruals: Social Services/Admissions	9,465.00	0.00	1,416.00
68000	Salaries: Admissions	132,835.00	0.00	137,163.00
70000	Salaries: Activities	106,138.00	0.00	142,505.00
70005	Salaries: Activities - Director	52,594.00	0.00	55,775.00
70090	PTO Accruals: Activities	3,947.00	0.00	370.00
70160	Activities Supplies & Expense	20,536.00	0.00	21,698.00
70161	Activities Supplies & Expense -Legacy	0.00	0.00	0.00
70170	Activities Purchased Services	0.00	0.00	5,134.00
70300	Religious Service/Consultant	0.00	0.00	100.00
77000	Salaries: Rehab Mgmt	71,876.00	0.00	195,760.00
77000.05	Indirect Therapy Salaries	0.00	217,330.00	217,330.00
			MCD JE -	217,330.00
77010	Salaries: PT	108,190.00	(95,187.00)	16,472.00
			MCD JE -	(95,187.00)
77015	Salaries: PTA	142,930.00	0.00	138,360.00
77020	Salaries: OTR	216,935.00	(93,667.00)	98,133.00
			MCD JE -	(93,667.00)
77025	Salaries: COTA	33,138.00	0.00	67,612.00
77030	Salaries: SLP	96,499.00	(28,476.00)	63,706.00
			MCD JE -	(28,476.00)
77050	Salaries: Rehab Other	0.00	0.00	0.00
77090	PTO Accruals: Rehab	18,595.00	0.00	1,877.00
77160	Rehab Supplies & Expense	16,666.00	0.00	19,403.00
77170	Rehab Purchased Services	(2,161.00)	0.00	468,527.00
77170.05	Indirect Therapy PS	0.00	0.00	0.00
78011	Pharmacy Part A	187,200.00	0.00	142,636.00
78013	Pharmacy Managed Care	28,855.00	0.00	46,524.00
78014	Pharmacy Private	0.00	0.00	1,634.00
78021	IV Ther Part A	7,524.00	0.00	9,195.00
78023	IV Ther Other	2,340.00	0.00	3,493.00
78031	Med Supp Part A	986.00	0.00	869.00
78033	Med Supp Other	3,519.00	0.00	2,263.00
78041	Oxygen Part A	25,319.00	0.00	36,384.00
78043	Oxygen Other	0.00	0.00	0.00
78044	Oxygen Private	0.00	0.00	0.00
78051	Lab Part A	44,517.00	0.00	64,456.00

78053	Lab Other	0.00	0.00	0.00
78061	X-ray Part A	27,229.00	0.00	26,028.00
78063	X-ray Other	0.00	0.00	0.00
78065	X-ray Mcaid	0.00	0.00	0.00
78071	Ambulance Part A	22,443.00	0.00	26,539.00
78073	Ambulance Other	0.00	0.00	0.00
78081	Complex Med Part A	0.00	0.00	0.00
80100	Bad Debt Expense	316,169.00	0.00	300,000.00
80800	User Fee Expense	997,260.00	0.00	1,113,379.00
89000	Prior Year Expense Adjustments	(178,983.00)	0.00	(126,299.00)
90070	Forgiveness of Debt	0.00	0.00	0.00
99000	EQUITY TRANSFER	0.00	0.00	0.00
99997	Historical AP Upload	0.00	0.00	0.00
CLA 33901	Federal Relief Grant Revenue	0.00	0.00	0.00
CLA 33902	State Relief Grant Revenue	(566,677.00)	0.00	0.00
CLA Gain on Increase	Gain on Increase in Fair Value	0.00	0.00	0.00
CLA Soft Amort	Software Amortization	0.00	0.00	0.00
CLA-CMG	Commerical Managed Care	0.00	(1,185,630.00)	(1,185,630.00)
CLA-nmg	Commerical Non-managed care	0.00	(28,783.00)	(28,783.00)
CLA45400	Deprec Exp Step Up	0.00	0.00	0.00
CLA60170	LPN PS	0.00	28,757.00	28,757.00
Subtotal [2]	Income Statement	(25,878,804.00)	0.00	(1,916,434.00)
Subgroup : None				
Subtotal : None		0.00	0.00	0.00
Total [TB]	Trial Balance	0.00	0.00	0.00
NET (INCOME) LOSS		0.00	0.00	0.00
Sum of Account Groups		0.00	0.00	0.00

Tickmarks

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Client: **A192382 - Jewish Nursing Home of Western MA**
Engagement: **MDMC 2022 - Julian J Levitt (FKA Jewish NH of Western MA)**
Period Ending: **12/31/2022**
Trial Balance: **T.01 - Master TB**
Workpaper: **T.02 - SNF-CR Groupings**

Account	Description	MCAID 12/31/2022	1st PP-FINAL 12/31/2021
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
10000	Petty Cash	943.00	943.00
10005	Petty Cash - PNA	500.00	500.00
11830	JNH - OPER ACCT #2960	307,491.00	279,483.00
11831	JNH - PAYROLL ACCT #3896	48,702.00	133,046.00
11835	JNH - MM ACCT #3010	92,742.00	838,029.00
11836	JNH - PNA ACCT (RFMS) #9446	113,109.00	116,368.00
Subtotal : None		563,487.00	1,368,369.00
Total [S6L1.1C1]	Cash and Cash Equivalents	563,487.00	1,368,369.00
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A/ R Self-Pay Patients (Private)]			
12000	Accounts Receivable	40,162.00	23,092.00
12001	Accounts Receivable - Other	0.00	109,887.00
12003	Accounts Receivable - Other JGS-CJL	11,420.00	70,529.00
12005	ACCOUNTS RECEIVABLE - JGS	(2,101.00)	2,974,941.00
12006	Accounts Receivable - Other JGS-DA	0.00	3,289.00
12010	A/R Private	492,098.00	0.00
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		541,579.00	3,181,738.00
Subgroup : [S6L1.5C1A/R Managed Care Patients (Private)]			
12070	A/R Managed Care	772,542.00	0.00
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		772,542.00	0.00
Subgroup : [S6L1.5C1A/r Medicare Non Managed Care]			
12050	A/R Medicare A	516,458.00	0.00
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		516,458.00	0.00
Subgroup : [S6L1.5C1A/R Medicare Managed Care]			
12060	A/R Medicare B	28,761.00	0.00
12075	A/R Managed Care Part B	148,694.00	0.00
Subtotal [S6L1.5C1E] A/R Medicare Managed Care		177,455.00	0.00
Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care]			
12020	A/R Medicaid	1,534,331.00	0.00
12030	A/R Medicaid Pending	440,862.00	0.00
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care		1,975,193.00	0.00
Total [S6L1.5C1]	Payer Accounts Receivable	3,983,227.00	3,181,738.00
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
12199	Allowance for Bad Debts	(273,470.00)	(378,880.00)
Subtotal : None		(273,470.00)	(378,880.00)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(273,470.00)	(378,880.00)
Group : [S6L1.7C1]	Receivable from Officers/Owners/Employees		
Subgroup : [S6L1.7C1] Due from Employees			

14500	Employee Loans	3,825.00	1,341.00	
Subtotal [S6L1.7C1A] Due from Employees		3,825.00	1,341.00	
Total [S6L1.7C1]	Receivable from Officers/Owners/Emp	3,825.00	1,341.00	
Group : [S6L1.11C1] Other Receivables				
Subgroup : None				
11870	JNH- GIFT SHOP ACCT #5520	28,643.00	29,192.00	
Subtotal : None		28,643.00	29,192.00	
Total [S6L1.11C1]	Other Receivables	28,643.00	29,192.00	
Group : [S6L1.13C1] Prepaid Insurance				
Subgroup : None				
13010	Prepaid Insurance	182,894.00	57,042.00	
13020	Prepaid Workers Comp	52,458.00	64,477.00	
Subtotal : None		235,352.00	121,519.00	
Total [S6L1.13C1]	Prepaid Insurance	235,352.00	121,519.00	
Group : [S6L1.15C1] Other Prepaid Expenses				
Subgroup : None				
13000	Prepaid Expense	159,502.00	25,173.00	
Subtotal : None		159,502.00	25,173.00	
Total [S6L1.15C1]	Other Prepaid Expenses	159,502.00	25,173.00	
Group : [S6L1.17C1] Other Current Assets				
Subgroup : None				
11837	JNH - RESIDENT COUNCIL #0129	2,323.00	2,323.00	
12330	Payroll Exchange	14,527.00	0.00	
Subtotal : None		16,850.00	2,323.00	
Total [S6L1.17C1]	Other Current Assets	16,850.00	2,323.00	
Group : [S6L2.1C1] Land				
Subgroup : None				
16000	Land	2,372,731.00	2,372,731.00	
Subtotal : None		2,372,731.00	2,372,731.00	
Total [S6L2.1C1]	Land	2,372,731.00	2,372,731.00	
Group : [S6L2.2C1] Building				
Subgroup : [S6L2.2C1] Building Costs				
16021	Buildings	33,410,460.00	33,410,460.00	
Subtotal [S6L2.2C1A] Building Costs		33,410,460.00	33,410,460.00	
Subgroup : [S6L2.2C1A/D] Building				
16022	Accum Deprec: Buildings	(17,591,945.00)	(17,112,953.00)	
Subtotal [S6L2.2C1B] A/D Building		(17,591,945.00)	(17,112,953.00)	(478,992.00)
Total [S6L2.2C1]	Building	15,818,515.00	16,297,507.00	
Group : [S6L2.3C1] Improvements - Cost				
Subgroup : [S6L2.3C1] Building Improvements				
16011	Land Improvements	263,406.00	263,406.00	
16031	Building Improvements	9,671,347.00	8,473,023.00	
Subtotal [S6L2.3C1A] Building Improvements		9,934,753.00	8,736,429.00	1,198,324.00
Subgroup : [S6L2.3C1A/D] Building Improvements				
16012	Accum Deprec: Land Improvements	(257,328.00)	(255,341.00)	
16032	Accum Deprec: Building Improvements	(5,664,985.00)	(5,373,656.00)	

Subtotal [S6L2.3C1D] A/D Building Improvements		(5,922,313.00)	(5,628,997.00)	(293,316.00)
Total [S6L2.3C1]	Improvements - Cost	4,012,440.00	3,107,432.00	
Group : [S6L2.4C1] Equipment				
Subgroup : [S6L2.4C1] Equipment Cost				
16051	FFE	6,427,127.00	6,916,532.00	
Subtotal [S6L2.4C1A] Equipment Cost		6,427,127.00	6,916,532.00	(489,405.00)
Subgroup : [S6L2.4C1A/D] Equipment				
16052	Accum Deprec: FFE	(5,566,145.00)	(5,678,226.00)	
Subtotal [S6L2.4C1b] A/D Equipment		(5,566,145.00)	(5,678,226.00)	112,081.00
Total [S6L2.4C1]	Equipment	860,982.00	1,238,306.00	
Group : [S6L2.5C1] Software/Limited Life Assets				
Subgroup : [S6L2.5C1] Software Cost				
16111	Software	83,485.00	79,995.00	
Subtotal [S6L2.5C1A] Software Cost		83,485.00	79,995.00	3,490.00
Subgroup : [S6L2.5C1A/D] Software				
16112	Accum Amort: Software	(80,867.00)	(79,995.00)	
Subtotal [S6L2.5C1B] A/D Software		(80,867.00)	(79,995.00)	(872.00)
Total [S6L2.5C1]	Software/Limited Life Assets	2,618.00	0.00	
Group : [S6L2.6C1] Motor Vehicle - Cost				
Subgroup : [S6L2.6C1] Motor Vehicle Cost				
16061	Vehicles	53,280.00	53,280.00	
Subtotal [S6L2.6C1A] Motor Vehicle Cost		53,280.00	53,280.00	
Subgroup : [S6L2.6C1A/D] Motor Vehicles				
16062	Accum Deprec: Vehicles	(53,280.00)	(53,280.00)	
Subtotal [S6L2.6C1B] A/D Motor Vehicles		(53,280.00)	(53,280.00)	
Total [S6L2.6C1]	Motor Vehicle - Cost	0.00	0.00	
Group : [S6L3.4C1] Construction in Progress				
Subgroup : None				
16040	CIP	13,625.00	72,584.00	
Subtotal : None		13,625.00	72,584.00	
Total [S6L3.4C1]	Construction in Progress	13,625.00	72,584.00	
Group : [S6L5.1C1] Trade Payable				
Subgroup : None				
20000	ACCOUNTS PAYABLE	(1,146,063.00)	(606,540.00)	
20001	Accounts Payable - Other	576,055.00	85,542.00	
Subtotal : None		(570,008.00)	(520,998.00)	
Total [S6L5.1C1]	Trade Payable	(570,008.00)	(520,998.00)	
Group : [S6L5.2C1] Accrued Expenses				
Subgroup : None				
23000	Accrued Expense	(551,697.00)	(1,051,035.00)	
Subtotal : None		(551,697.00)	(1,051,035.00)	
Total [S6L5.2C1]	Accrued Expenses	(551,697.00)	(1,051,035.00)	
Group : [S6L5.3C1] Due to Insurance Payers				

Subgroup : [S6L5.3C1] Due Medicare Actual		
23950	Advance Payments - Medicare	0.00
Subtotal [S6L5.3C1E] Due Medicare Actual		(259,956.00)
Subgroup : [S6L5.3C1] Due Other Payers Estimated		
20050	Due to Third Party Payer	(322,619.00)
Subtotal [S6L5.3C1H] Due Other Payers Estimated		(283,927.00)
Total [S6L5.3C1] Due to Insurance Payers		(543,883.00)
Group : [S6L5.6C1] Long Term Debt, Current Portion-Banks, Mortgages, Other		
Subgroup : [S6L5.6C1] Current LT Debt-Other Short Term Financing		
26090	Notes Payable-Other (PPP)	0.00
Subtotal [S6L5.6C1B] Current LT Debt-Other Short Term Fin:		(2,227,330.00)
Total [S6L5.6C1] Long Term Debt, Current Portion-Bank		(2,227,330.00)
Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities		
Subgroup : [S6L5.7C1] Accrued Salaries		
23100	Accrued Salaries	(256,533.00)
23110	Accrued Paid Time Off/Earned Time	(318,404.00)
Subtotal [S6L5.7C1A] Accrued Salaries		(761,915.00)
Subgroup : [S6L5.7C1] Accrued Payroll Taxes Payable		
23150	Accrued Payroll Taxes	(19,788.00)
Subtotal [S6L5.7C1C] Accrued Payroll Taxes Payable		(14,492.00)
Subgroup : [S6L5.7C1] Other Payroll Liabilities		
12333	Pension Exchange	(11,557.00)
12340	Voluntary EE Deduction Exchange	(19,969.00)
12420	Manual Check Exchange	(10,256.00)
Subtotal [S6L5.7C1D] Other Payroll Liabilities		(41,782.00)
Total [S6L5.7C1] Accrued Salaries & Payroll Liabilities		(776,407.00)
Group : [S6L5.10C1] Other Current Liabilities		
Subgroup : None		
23400	Deferred Revenue	0.00
24010	Advance Deposits Held	(20,308.00)
24300	Resident Fund	(114,359.00)
27910	Asset Retire Obligation	(42,574.00)
Subtotal : None		(177,241.00)
Total [S6L5.10C1] Other Current Liabilities		(180,924.00)
Group : [S6L6.1C1] Mortgage Payable		
Subgroup : None		
21010	Current Portion- Long Term Debt	0.00
26070	Notes Payable-Other	0.00
Subtotal : None		0.00
Total [S6L6.1C1] Mortgage Payable		0.00
Group : [S6L6.2C1] Due to Related Parties, Subsidiaries & Affiliates		
Subgroup : None		
19101	Due From Homecare	96.00
19103	Due From Hospice	96.00
19110	Due From CJNH Inc	90.00
19120	Due From LFCL	2,865.00

19128	Due From AHAL I	161.00	0.00
19129	Due From AHAL II	79.00	0.00
19150	Due From CJ Lifecare	167,746.00	1,102.00
19310	Due From BCL	4,160.00	1,306.00
19330	Due From Kaplan Estates AL	1,401.00	897.00
19400	Due From JGS Lifecare	274,615.00	0.00
19405	Due From JGSAS	183,608.00	0.00
19420	Due From W ADH	514,188.00	0.00
19430	Due From RH	775,115.00	0.00
19440	Due From SHHC - Home Care	262,540.00	1,383,999.00
19445	Due From SHHC - Hospice	228,554.00	0.00
19450	Due From SHC	2,748.00	0.00
19510	Due From DA - GC	101,164.00	22,861.00
22101	Due to Homecare	(408.00)	0.00
22120	Due to LFCL	(2,697.00)	0.00
22150	Due to CJ Lifecare	(689,405.00)	(148,919.00)
22310	Due to BCL	(76,224.00)	(1,095.00)
22400	Due to JGS Lifecare	(1,173,959.00)	0.00
22405	Due to JGSAS	(237,514.00)	0.00
22420	Due to W ADH	(499,493.00)	0.00
22430	Due to RH	(566,568.00)	0.00
22440	Due to SHHC - Home Care	(901,324.00)	0.00
22445	Due to SHHC - Hospice	(10,570.00)	0.00
22450	Due to SHC	(35.00)	0.00
22510	Due to DA GC	6,592.00	0.00
Subtotal : None		(1,632,379.00)	1,260,151.00
Total [S6L6.2C1]	Due to Related Parties, Subsidiaries &	(1,632,379.00)	1,260,151.00

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

Subgroup : None

29000	Net Assets	(21,991,442.00)	2,479,895.00
Subtotal : None		(21,991,442.00)	2,479,895.00
Total [S6L8B.4C1]	Owners Equity Balance-Retained Earn	(21,991,442.00)	2,479,895.00

Group : [S2L1.1C1] Private Pay

Subgroup : None

30100	Private Service Revenue	(3,463,915.00)	(3,113,261.00)
Subtotal : None		(3,463,915.00)	(3,113,261.00)
Total [S2L1.1C1]	Private Pay	(3,463,915.00)	(3,113,261.00)

Group : [S2L1.2C1] Commerical Managed Care

Subgroup : None

CLA-CMG	Commerical Managed Care	(1,185,630.00)	0.00
Subtotal : None		(1,185,630.00)	0.00
Total [S2L1.2C1]	Commerical Managed Care	(1,185,630.00)	0.00

Group : [S2L1.3C1] Commerical Non Managed Care

Subgroup : None

CLA-nmg	Commerical Non-managed care	(28,783.00)	0.00
Subtotal : None		(28,783.00)	0.00
Total [S2L1.3C1]	Commerical Non Managed Care	(28,783.00)	0.00

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

Subgroup : None

30200	Medicare A Service Revenue	(5,294,552.00)	(3,981,253.00)
30210	Medicare Sequestration	63,608.00	19.00
36008	Contra Adjs Medicare rounding	(209.00)	0.00

Subtotal : None		(5,231,153.00)	(3,981,234.00)
Total [S2L1.4C1]	Medicare-Fee-For-Service	(5,231,153.00)	(3,981,234.00)
Group : [S2L1.5C1]	Medicare Managed Care (Part C)		
Subgroup : None			
30500	Managed Care A Revenue	(2,759.00)	(1,168,148.00)
Subtotal : None		(2,759.00)	(1,168,148.00)
Total [S2L1.5C1]	Medicare Managed Care (Part C)	(2,759.00)	(1,168,148.00)
Group : [S2L1.6C1]	MassHealth Fee-for-Service		
Subgroup : None			
30300	Medicaid Service Revenue	(8,345,586.00)	(8,858,371.00)
30310	Medicaid Pending Revenue	(66,070.00)	0.00
35096	Behavioral Care Mcaid	(33,500.00)	0.00
Subtotal : None		(8,445,156.00)	(8,858,371.00)
Total [S2L1.6C1]	MassHealth Fee-for-Service	(8,445,156.00)	(8,858,371.00)
Group : [S2L1.7C1]	MassHealth Managed Care		
Subgroup : None			
30530	Managed Care Medicaid Revenue	(433,229.00)	0.00
Subtotal : None		(433,229.00)	0.00
Total [S2L1.7C1]	MassHealth Managed Care	(433,229.00)	0.00
Group : [S2L1.12C1]	Medicaid Patient Paid Amount		
Subgroup : None			
30300.05	Medicaid Resource	(1,608,559.00)	0.00
Subtotal : None		(1,608,559.00)	0.00
Total [S2L1.12C1]	Medicaid Patient Paid Amount	(1,608,559.00)	0.00
Group : [S2L1.1C2]	Ancillary-Private Pay		
Subgroup : None			
35014	Pharmacy Private	(3.00)	0.00
36014	PT Private	(1,187.00)	(850.00)
36024	OT Private	(1,338.00)	0.00
Subtotal : None		(2,528.00)	(850.00)
Total [S2L1.1C2]	Ancillary-Private Pay	(2,528.00)	(850.00)
Group : [S2L1.4C2]	Ancillary-Medicare Fee-for-Service		
Subgroup : None			
30211	Medicare Sequestration Part B	1,291.00	0.00
30220	Medicare B Revenue	(91,094.00)	0.00
35011	Pharmacy Part A	(217,791.00)	(134,965.00)
35021	IV Ther Part A	(4,933.00)	0.00
35031	Med Supp Part A	(1,810.00)	(1,518.00)
35041	Oxygen Part A	(2,793.00)	769.00
35051	Lab Part A	(43,487.00)	(34,891.00)
35061	X-ray Part A	(14,851.00)	(11,615.00)
36001	Contra Adjs Part A	1,617,951.00	1,124,454.00
36002	Contra Adjs Part B	27,738.00	26,371.00
36011	PT Part A	(601,540.00)	(437,150.00)
36012	PT Part B	(45,141.00)	(74,458.00)
36021	OT Part A	(631,636.00)	(415,902.00)
36022	OT Part B	(66,041.00)	(83,617.00)
36031	ST Part A	(99,028.00)	(87,177.00)
36032	ST Part B	(41,118.00)	(59,649.00)
Subtotal : None		(214,283.00)	(189,348.00)
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(214,283.00)	(189,348.00)

Group : [S2L1.5C2] Ancillary-Medicare Managed Care (Part C)			
Subgroup : None			
30520	Managed Care B Revenue	(332,115.00)	0.00
35013	Pharmacy Other	(71,051.00)	(29,886.00)
35023	IV Ther Other	(5,465.00)	0.00
35033	Med Supp Other	(963.00)	(427.00)
35043	Oxygen Other	(1,746.00)	(38.00)
35053	Lab Other	(11,073.00)	(13,403.00)
35063	X-ray Other	(4,422.00)	(4,253.00)
36003	Contra Adjs Managed Care/Other	550,399.00	403,591.00
36007	Contra Adjs Managed/Other Part B	1,164.00	0.00
36013	PT Managed/Other	(64,638.00)	(188,280.00)
36019	PT Managed/Other Part B	(13,458.00)	0.00
36023	OT Other	(79,072.00)	(193,596.00)
36029	OT Managed/Other Part B	(14,967.00)	0.00
36033	ST Other	(20,388.00)	(57,715.00)
36039	ST Managed/Other Part B	(1,984.00)	0.00
Subtotal : None		(69,779.00)	(84,007.00)
Total [S2L1.5C2] Ancillary-Medicare Managed Care (Part C)		(69,779.00)	(84,007.00)
Group : [S2L1.6C2] Ancillary-MassHealth Fee-for-Service			
Subgroup : None			
35015	Pharmacy Mcaid	(19.00)	(44.00)
35065	X-ray Mcaid	(65.00)	0.00
36005	Contra Adjs Mcaid	1,032.00	0.00
36015	PT Mcaid	(2,120.00)	571.00
36025	OT Mcaid	(459.00)	0.00
Subtotal : None		(1,631.00)	527.00
Total [S2L1.6C2] Ancillary-MassHealth Fee-for-Service		(1,631.00)	527.00
Group : [S2L3.2C1] Endowment & Other Non Recoverable Revenue			
Subgroup : None			
33901	Federal Relief Grant Revenue	0.00	(268,161.00)
33902	State Relief Grant Revenue	(879,672.00)	0.00
33950	Miscellaneous Inc - Endowment Supp	(15.00)	0.00
38800	Realized Gain/Loss on Sale/Disposal of /	249,343.00	0.00
38900	Gain on Debt Forgiveness	0.00	(27,168,041.00)
42620	Uniform Expense	(16.00)	0.00
42900	Miscellaneous Expense	(15,783.00)	956.00
CLA 33902	State Relief Grant Revenue	0.00	(566,677.00)
Subtotal : None		(646,143.00)	(28,001,923.00)
Total [S2L3.2C1] Endowment & Other Non Recoverable Revenue		(646,143.00)	(28,001,923.00)
Group : [S2L3.6C1] Prior Year Retroactive Revenue			
Subgroup : None			
39000	Prior Year Income Adjustments	(7,184.00)	(25,108.00)
89000	Prior Year Expense Adjustments	(126,299.00)	(178,983.00)
Subtotal : None		(133,483.00)	(204,091.00)
Total [S2L3.6C1] Prior Year Retroactive Revenue		(133,483.00)	(204,091.00)
Group : [S2L3.7C1] Interest Income			
Subgroup : None			
38000	Interest Income	(819.00)	(2,252.00)
Subtotal : None		(819.00)	(2,252.00)
Total [S2L3.7C1] Interest Income		(819.00)	(2,252.00)

Group : [S2L3.9C1] Administrative & General Recoverable Income			
Subgroup : None			
33900	Other Miscellaneous Income	(15,465.00)	(64,410.00)
33903	Paycheck Protection Program Revenue	(2,227,330.00)	0.00
Subtotal : None		(2,242,795.00)	(64,410.00)
Total [S2L3.9C1] Administrative & General Recoverable		(2,242,795.00)	(64,410.00)
Group : [S2L3.11C1] Variable Recoverable Income			
Subgroup : None			
32020	Hairdresser Income	(2,117.00)	0.00
32031	Cafe Income	0.00	(5,397.00)
32035	Coffee Shop Inc	821.00	246.00
32040	Meal Income (Guest/EE)	(1,735.00)	0.00
Subtotal : None		(3,031.00)	(5,151.00)
Total [S2L3.11C1] Variable Recoverable Income		(3,031.00)	(5,151.00)
Group : [S2L3.12C1] Fixed Cost Recoverable Income			
Subgroup : None			
31000	Rental Income	(72,000.00)	(72,000.00)
Subtotal : None		(72,000.00)	(72,000.00)
Total [S2L3.12C1] Fixed Cost Recoverable Income		(72,000.00)	(72,000.00)
Group : [S3L1.1C1] Director of Nurses Salary			
Subgroup : None			
60020	Salaries: DON	138,615.00	137,203.00
Subtotal : None		138,615.00	137,203.00
Total [S3L1.1C1] Director of Nurses Salary		138,615.00	137,203.00
Group : [S3L1.7C1] Registered Nurses Salaries			
Subgroup : None			
60021	Salaries: ADON/SDC	161,312.00	97,728.00
60030	Salaries: RN	1,204,679.00	762,791.00
60035	Salaries: RN 6th floor	0.00	54,407.00
60090	PTO Accruals: Nursing	24,101.00	141,013.00
Subtotal : None		1,390,092.00	1,055,939.00
Total [S3L1.7C1] Registered Nurses Salaries		1,390,092.00	1,055,939.00
Group : [S3L1.12C1] Licensed Practical Nurses Salary			
Subgroup : None			
60024	Salaries: LPN Mgmt	408,055.00	267,185.00
60040	Salaries: LPN	2,146,695.00	1,849,482.00
60045	Salaries: LPN 6th floor	0.00	27,864.00
Subtotal : None		2,554,750.00	2,144,531.00
Total [S3L1.12C1] Licensed Practical Nurses Salary		2,554,750.00	2,144,531.00
Group : [S3L1.15C1] Licensed Practical Nurses Purchased Service Per Diem			
Subgroup : None			
CLA60170	LPN PS	28,757.00	0.00
Subtotal : None		28,757.00	0.00
Total [S3L1.15C1] Licensed Practical Nurses Purchased		28,757.00	0.00
Group : [S3L1.17C1] Certified Nurses Aides Salaries			
Subgroup : None			
60050	Salaries: CNA/RCA/HHA	3,135,423.00	2,509,509.00
60055	Salaries: CNA 6th floor	0.00	157,459.00
60058	Salaries: TNA	88,761.00	175,897.00
60065	Salaries: Nursing Clerical	90,685.00	122,652.00

Subtotal : None		3,314,869.00	2,965,517.00
Total [S3L1.17C1]	Certified Nurses Aides Salaries	3,314,869.00	2,965,517.00

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

Subgroup : None

60170	Nursing Purchased Services	275,879.00	19,805.00
Subtotal : None		275,879.00	19,805.00
Total [S3L1.20C1]	Certified Nurses Aides Purchased Ser	275,879.00	19,805.00

Group : [S3L2.1C1] Administration Salaries

Subgroup : [S3L2.1C1] Administrator Salaries

40020	Salaries: Administration	192,212.00	187,083.00
40090	PTO Accruals: Administration	3,847.00	16,544.00
Subtotal [S3L2.1C1A] Administrator Salaries		196,059.00	203,627.00

Total [S3L2.1C1]	Administration Salaries	196,059.00	203,627.00
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Group : [S3L2.7C1] Clerical Staff Salaries

Subgroup : None

40030	Salaries: Accounting	81,593.00	0.00
40040	Salaries: HR	37,171.00	1,622.00
40050	Salaries: IT/Communications	8,958.00	15,593.00
40060	Salaries: Clerical/Administrative	(48,509.00)	89,798.00
40085	Salaries: Business Development	(23,147.00)	49,703.00
68000	Salaries: Admissions	137,163.00	132,835.00
Subtotal : None		193,229.00	289,551.00
Total [S3L2.7C1]	Clerical Staff Salaries	193,229.00	289,551.00

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

Subgroup : None

42170	Office Purchased Services	15,263.00	11,220.00
Subtotal : None		15,263.00	11,220.00
Total [S3L2.10C1]	Clerical Staff Purchased Service	15,263.00	11,220.00

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

Subgroup : None

42010	Payroll Bookkeeping Expense (ADP)	46,375.00	39,390.00
42015	Software Service	129,759.00	81,145.00
42030	Computer/Server Expense	11,151.00	37,425.00
42035	Web/Communication Expense	0.00	5,399.00
Subtotal : None		187,285.00	163,359.00
Total [S3L2.11C1]	Electronic Data Processing, Payroll &	187,285.00	163,359.00

Group : [S3L2.12C1] Office Supplies

Subgroup : None

42040	Postage Expense	4,928.00	4,316.00
42050	Bank Charges	1,709.00	23,728.00
42051	Credit Card fees	21,130.00	1,671.00
42160	Office Supplies & Expense	108,084.00	86,090.00
43160	Business Development Supplies & Exper	25,714.00	43,281.00
43170	Business Development Purchased Servi	10,292.00	2,871.00
Subtotal : None		171,857.00	161,957.00
Total [S3L2.12C1]	Office Supplies	171,857.00	161,957.00

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

Subgroup : None

42060	Telephone-Cable-Internet Expense	59,105.00	59,726.00
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42070	Cell Phone Reimbursement Expense	450.00	550.00
Subtotal : None		59,555.00	60,276.00
Total [S3L2.13C1]	Telecommunications (e.g. Internet & P	59,555.00	60,276.00
Group : [S3L2.15C1]	Travel, Conventions & Meetings		
Subgroup : None			
42120	Travel Expense	448.00	425.00
Subtotal : None		448.00	425.00
Total [S3L2.15C1]	Travel, Conventions & Meetings	448.00	425.00
Group : [S3L2.16C1]	Advertising: Help Wanted		
Subgroup : None			
42600	Staff Recruitment Expense	107,065.00	63,918.00
Subtotal : None		107,065.00	63,918.00
Total [S3L2.16C1]	Advertising: Help Wanted	107,065.00	63,918.00
Group : [S3L2.17C1]	Licenses & Dues: Patient Care Related Portion		
Subgroup : None			
42920	Permits and Filing Fees	0.00	1,400.00
Subtotal : None		0.00	1,400.00
Total [S3L2.17C1]	Licenses & Dues: Patient Care Related	0.00	1,400.00
Group : [S3L2.18C1]	Continuing Professional Education / Training & Development		
Subgroup : [S3L2.18C1A]	Administration Education / Training		
42140	Prof Meetings & Education Exp	25,909.00	16,258.00
Subtotal [S3L2.18C1A]	Administration Education / Training	25,909.00	16,258.00
Total [S3L2.18C1]	Continuing Professional Education / T	25,909.00	16,258.00
Group : [S3L2.19C1]	Accounting Services (not related to Appeals)		
Subgroup : None			
42710	Accounting Expense	127,038.00	59,392.00
Subtotal : None		127,038.00	59,392.00
Total [S3L2.19C1]	Accounting Services (not related to Ap	127,038.00	59,392.00
Group : [S3L2.20C1]	Insurance: Malpractice & General Liability		
Subgroup : None			
42740	Liability Insurance	656,819.00	655,803.00
Subtotal : None		656,819.00	655,803.00
Total [S3L2.20C1]	Insurance: Malpractice & General Liab	656,819.00	655,803.00
Group : [S3L2.22C1]	Other A & G Expenses		
Subgroup : None			
40300	Prof Service/Consultant	38,930.00	28,417.00
42915	Hairdresser	2,309.00	1,691.00
42925	Corporate Taxes	1,320.00	0.00
52260	Caf+-¼ Sales Tax	1,601.00	(37.00)
Subtotal : None		44,160.00	30,071.00
Total [S3L2.22C1]	Other A & G Expenses	44,160.00	30,071.00
Group : [S3L2B.1C1]	Advertising Marketing		
Subgroup : None			
42700	Marketing Expense	0.00	844.00
Subtotal : None		0.00	844.00
Total [S3L2B.1C1]	Advertising Marketing	0.00	844.00
Group : [S3L2B.2C1]	Licenses & Dues Not Patient Related to Resident Care		

Subgroup : None			
42150	Licenses and Dues Expense	53,525.00	33,609.00
Subtotal : None		53,525.00	33,609.00
Total [S3L2B.2C1]	Licenses & Dues Not Patient Related t	53,525.00	33,609.00

Group : [S3L2B.6C1] Legal: Other			
Subgroup : None			
42720	Legal Expense	14,882.00	73,245.00
Subtotal : None		14,882.00	73,245.00
Total [S3L2B.6C1]	Legal: Other	14,882.00	73,245.00

Group : [S3L2B.8C1] Management Company Fees			
Subgroup : None			
42999	Management Fee Expense	1,037,799.00	786,001.00
Subtotal : None		1,037,799.00	786,001.00
Total [S3L2B.8C1]	Management Company Fees	1,037,799.00	786,001.00

Group : [S3L2B.10C1] Interest on Working Capital			
Subgroup : None			
42950	Interest Expense-working capital	8,359.00	12,357.00
Subtotal : None		8,359.00	12,357.00
Total [S3L2B.10C1]	Interest on Working Capital	8,359.00	12,357.00

Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest			
Subgroup : None			
42910	Fines and Penalties / Late Fees	4,597.00	11,238.00
Subtotal : None		4,597.00	11,238.00
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including I	4,597.00	11,238.00

Group : [S3L2B.14C1] Bad Debt Expenses			
Subgroup : None			
80100	Bad Debt Expense	300,000.00	316,169.00
Subtotal : None		300,000.00	316,169.00
Total [S3L2B.14C1]	Bad Debt Expenses	300,000.00	316,169.00

Group : [S3L2B.15C1] User Fee Assessment			
Subgroup : None			
80800	User Fee Expense	1,113,379.00	997,260.00
Subtotal : None		1,113,379.00	997,260.00
Total [S3L2B.15C1]	User Fee Assessment	1,113,379.00	997,260.00

Group : [S3L3.5C1] Plant Operations: Salaires			
Subgroup : None			
51000	Salaries: Plant	193,012.00	115,142.00
51090	PTO Accruals: Plant	304.00	1,477.00
Subtotal : None		193,316.00	116,619.00
Total [S3L3.5C1]	Plant Operations: Salaires	193,316.00	116,619.00

Group : [S3L3.8C1] Plant Operations: Purchased Service			
Subgroup : None			
51100	Landscaping & Snow Removal	43,379.00	39,254.00
51170	Plant Purchased Services	320,011.00	329,283.00
Subtotal : None		363,390.00	368,537.00
Total [S3L3.8C1]	Plant Operations: Purchased Service	363,390.00	368,537.00

Group : [S3L3.9C1] Plant Operations: Supplies & Expenses			
Subgroup : None			

51160	Plant Supplies & Expense	97,304.00	92,025.00
Subtotal : None		97,304.00	92,025.00
Total [S3L3.9C1]	Plant Operations: Supplies & Expense	97,304.00	92,025.00

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

Subgroup : None

51210	Utility: Oil & Gas	331,439.00	219,178.00
51220	Utility: Water	86,402.00	78,511.00
51230	Utility: Electric	410,500.00	300,759.00
Subtotal : None		828,341.00	598,448.00
Total [S3L3.10C1]	Plant Operatins: Utilities	828,341.00	598,448.00

Group : [S3L3.13C1] Dietician: Salaries

Subgroup : None

52030	Salaries: Dietician	23,869.00	0.00
Subtotal : None		23,869.00	0.00
Total [S3L3.13C1]	Dietician: Salaries	23,869.00	0.00

Group : [S3L3.18C1] Dietary: Salaries

Subgroup : None

52010	Salaries: Dietary Mgrs	32,625.00	0.00
52020	Salaries: Dietary Staff	671,937.00	748,285.00
52021	Salaries: Cooks	53,530.00	0.00
52040	Salaries: Cafe	29,224.00	41,015.00
52090	PTO Accruals: Dietary	3,636.00	21,953.00
Subtotal : None		790,952.00	811,253.00
Total [S3L3.18C1]	Dietary: Salaries	790,952.00	811,253.00

Group : [S3L3.21C1] Dietary: Food

Subgroup : None

52200	Food Expense	644,453.00	498,767.00
52250	Caf+-¼ Food Expense	0.00	3,120.00
Subtotal : None		644,453.00	501,887.00
Total [S3L3.21C1]	Dietary: Food	644,453.00	501,887.00

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

Subgroup : None

52170	Dietary Purchased Services	7,962.00	0.00
Subtotal : None		7,962.00	0.00
Total [S3L3.22C1]	Dietary: Purchased Service	7,962.00	0.00

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

Subgroup : None

52160	Dietary Supplies & Expense	85,379.00	59,694.00
52255	Caf+-¼ Supplies & Expense	0.00	186.00
Subtotal : None		85,379.00	59,880.00
Total [S3L3.23C1]	Dietary: Supplies & Expenses	85,379.00	59,880.00

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

Subgroup : [S3L3.24C1] Housekeeping Salries

54000	Salaries: Housekeeping	394,048.00	302,912.00
54090	PTO Accruals: Housekeeping	639.00	4,140.00
Subtotal [S3L3.24C1] Housekeeping Salries		394,687.00	307,052.00

Subgroup : [S3L3.24C1] Laundry Salaries

53000	Salaries: Laundry	114,007.00	146,189.00
53090	PTO Accruals: Laundry	407.00	2,534.00

Subtotal [S3L3.24C1B Laundry Salaries		114,414.00	148,723.00
Total [S3L3.24C1]	Housekeeping / Laundry: Salaries	509,101.00	455,775.00
Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service			
Subgroup : [S3L3.27C Housekeeping Purchased Service			
54170	Housekeeping Purchased Services	0.00	73.00
Subtotal [S3L3.27C1A Housekeeping Purchased Service		0.00	73.00
Subgroup : [S3L3.27C Laundry Purchased Service			
53170	Laundry Purchased Services	519.00	0.00
Subtotal [S3L3.27C1B Laundry Purchased Service		519.00	0.00
Total [S3L3.27C1]	Housekeeping / Laundry: Purchased :	519.00	73.00
Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense			
Subgroup : [S3L3.28C Housekeeping Supplies & Expenses			
54160	Housekeeping Supplies & Expense	58,888.00	46,201.00
Subtotal [S3L3.28C1A Housekeeping Supplies & Expenses		58,888.00	46,201.00
Subgroup : [S3L3.28C Laundry Supplies & Expense			
53160	Laundry Supplies & Expense	4,524.00	6,733.00
Subtotal [S3L3.28C1B Laundry Supplies & Expense		4,524.00	6,733.00
Total [S3L3.28C1]	Housekeeping / Laundry: Supplies & I	63,412.00	52,934.00
Group : [S3L3.29C1] Housekeepong / Laundry: Linen & Bedding			
Subgroup : None			
53200	Linens & Bedding	33,832.00	17,791.00
Subtotal : None		33,832.00	17,791.00
Total [S3L3.29C1]	Housekeepong / Laundry: Linen & Bec	33,832.00	17,791.00
Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries			
Subgroup : None			
60060	Salaries: Medical Records	28,020.00	0.00
Subtotal : None		28,020.00	0.00
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salarie	28,020.00	0.00
Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries			
Subgroup : [S3L3.40CMDS Salaries			
60022	Salaries: Clin Reimb - RN	140,748.00	147,901.00
60025	Salaries: Clin Reimb - LPN	87,914.00	111,305.00
Subtotal [S3L3.40C1BMDS Salaries		228,662.00	259,206.00
Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) Ev	228,662.00	259,206.00
Group : [S3L3.48C1] Social Service Worker: Salaries			
Subgroup : None			
67000	Salaries: Social Services LCSW-MSW	85,186.00	77,874.00
67001	Salaries: Social Services, LICSW	77,307.00	70,610.00
67090	PTO Accruals: Social Services/Admissio	1,416.00	9,465.00
Subtotal : None		163,909.00	157,949.00
Total [S3L3.48C1]	Social Service Worker: Salaries	163,909.00	157,949.00
Group : [S3L3.51C1] Social Service Worker: Purchased Service			
Subgroup : None			
67070	Social Services Purchased Services	12,174.00	0.00

Subtotal : None		<u>12,174.00</u>	<u>0.00</u>
Total [S3L3.51C1]	Social Service Worker: Purchased Ser	<u>12,174.00</u>	<u>0.00</u>

Group : [S3L3.56C1] Indirect Restorative Therapy: Salaries

Subgroup : None

77000.05	Indirect Therapy Salaries	217,330.00	0.00
Subtotal : None		<u>217,330.00</u>	<u>0.00</u>
Total [S3L3.56C1]	Indirect Restorative Therapy: Salaries	<u>217,330.00</u>	<u>0.00</u>

Group : [S3L3.60C1] Direct Restorative Therapy: Salaries

Subgroup : None

77000	Salaries: Rehab Mgmt	195,760.00	71,876.00
77010	Salaries: PT	16,472.00	108,190.00
77015	Salaries: PTA	138,360.00	142,930.00
77020	Salaries: OTR	98,133.00	216,935.00
77025	Salaries: COTA	67,612.00	33,138.00
77030	Salaries: SLP	63,706.00	96,499.00
77090	PTO Accruals: Rehab	1,877.00	18,595.00
Subtotal : None		<u>581,920.00</u>	<u>688,163.00</u>
Total [S3L3.60C1]	Direct Restorative Therapy: Salaries	<u>581,920.00</u>	<u>688,163.00</u>

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

Subgroup : None

77170	Rehab Purchased Services	468,527.00	(2,161.00)
Subtotal : None		<u>468,527.00</u>	<u>(2,161.00)</u>
Total [S3L3.62C1]	Direct Restorative Therapy: Consultan	<u>468,527.00</u>	<u>(2,161.00)</u>

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

Subgroup : None

70000	Salaries: Activities	142,505.00	106,138.00
70005	Salaries: Activities - Director	55,775.00	52,594.00
70090	PTO Accruals: Activities	370.00	3,947.00
Subtotal : None		<u>198,650.00</u>	<u>162,679.00</u>
Total [S3L3.64C1]	Recreational Therapy/Activities: Salari	<u>198,650.00</u>	<u>162,679.00</u>

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

Subgroup : None

70170	Activities Purchased Services	5,134.00	0.00
70300	Religious Service/Consultant	100.00	0.00
Subtotal : None		<u>5,234.00</u>	<u>0.00</u>
Total [S3L3.67C1]	Recreational Therapy/Activities: Purch	<u>5,234.00</u>	<u>0.00</u>

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

Subgroup : None

70160	Activities Supplies & Expense	21,698.00	20,536.00
Subtotal : None		<u>21,698.00</u>	<u>20,536.00</u>
Total [S3L3.68C1]	Recreational Therapy/Activities: Suppl	<u>21,698.00</u>	<u>20,536.00</u>

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

Subgroup : None

42105	Transportation Expense	6.00	0.00
42110	Motor Vehicle Expense	1,338.00	301.00
42130	Mileage Reimbursement	1,007.00	649.00
Subtotal : None		<u>2,351.00</u>	<u>950.00</u>
Total [S3L3.78C1]	Travel: Motor Vehicle Expense	<u>2,351.00</u>	<u>950.00</u>

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

Subgroup : None			
63300	Consultant Medical Director	54,000.00	54,000.00
Subtotal : None		54,000.00	54,000.00
Total [S3L3.82C1]	Physician Services: Medical Director	54,000.00	54,000.00

Group : [S3L3.87C1] Legend Drugs

Subgroup : None			
78011	Pharmacy Part A	142,636.00	187,200.00
78013	Pharmacy Managed Care	46,524.00	28,855.00
78014	Pharmacy Private	1,634.00	0.00
78021	IV Ther Part A	9,195.00	7,524.00
78023	IV Ther Other	3,493.00	2,340.00
78031	Med Supp Part A	869.00	986.00
78033	Med Supp Other	2,263.00	3,519.00
78041	Oxygen Part A	36,384.00	25,319.00
78051	Lab Part A	64,456.00	44,517.00
78061	X-ray Part A	26,028.00	27,229.00
78071	Ambulance Part A	26,539.00	22,443.00
Subtotal : None		360,021.00	349,932.00
Total [S3L3.87C1]	Legend Drugs	360,021.00	349,932.00

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

Subgroup : None			
60160	Nursing Supplies & Expense	421,940.00	382,858.00
60161	Nursing Supplies & Expense - PPE	59,520.00	90,889.00
60162	Nursing Supplies & Expense - Covid19 T	235,780.00	773,783.00
77160	Rehab Supplies & Expense	19,403.00	16,666.00
Subtotal : None		736,643.00	1,264,196.00
Total [S3L3.89C1]	House Supplies Not Resold	736,643.00	1,264,196.00

Group : [S3L3.92C1] Pharmacy Consultant

Subgroup : None			
63350	Consultant Pharmacy	2,892.00	9,259.00
Subtotal : None		2,892.00	9,259.00
Total [S3L3.92C1]	Pharmacy Consultant	2,892.00	9,259.00

Group : [S3L4.1C1] Depreciaton

Subgroup : [S3L4.1C1] Building Depreciation			
45400	Depreciation expense	950,004.00	1,072,789.00
Subtotal [S3L4.1C1A] Building Depreciation		950,004.00	1,072,789.00

Subgroup : [S3L4.1C1] Software Depreciaton

45451	Amortization expense - Software	872.00	0.00
Subtotal [S3L4.1C1D] Software Depreciaton		872.00	0.00
Total [S3L4.1C1] Depreciaton		950,876.00	1,072,789.00

Group : [S3L4.2C1] Long Term Interest Expense SNF-CR

Subgroup : None			
45200	Interest Expense on long term debt	0.00	421,081.00
Subtotal : None		0.00	421,081.00
Total [S3L4.2C1]	Long Term Interest Expense SNF-CR	0.00	421,081.00

Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR

Subgroup : None			
45100	Real Estate taxes or PILOT fees	299.00	0.00
Subtotal : None		299.00	0.00

Total [S3L4.8C1]	Real Estate Tax Expense-SNF-CR	299.00	0.00
Group : [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR		
Subgroup : None			
42090	Operating Lease Expense-Equipment	13,482.00	9,777.00
Subtotal : None		13,482.00	9,777.00
Total [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR	13,482.00	9,777.00
Group : [CLA-53.01]	LA-Group Health/Life		
Subgroup : None			
42851	Health Insurance Expense	910,906.00	738,615.00
42860	Life & Disability Insurance Expense	28,756.00	29,895.00
Subtotal : None		939,662.00	768,510.00
Total [CLA-53.01]	LA-Group Health/Life	939,662.00	768,510.00
Group : [CLA-53.02]	LA-Employee Pensions		
Subgroup : None			
42820	Pension Expense	0.00	495.00
Subtotal : None		0.00	495.00
Total [CLA-53.02]	LA-Employee Pensions	0.00	495.00
Group : [CLA-53.03]	LA-Employee Benefits		
Subgroup : None			
42610	EE relations	57,503.00	35,815.00
42830	Longevity Bonus	0.00	20,351.00
42852	Dental Insurance Expense	52,090.00	48,167.00
42870	Other Employee Benefit Expense	6,452.00	13,703.00
Subtotal : None		116,045.00	118,036.00
Total [CLA-53.03]	LA-Employee Benefits	116,045.00	118,036.00
Group : [CLA-53.04]	LA-Payroll Taxes		
Subgroup : None			
42800	Payroll Tax Expense	819,841.00	740,379.00
42810	Unemployment Expense	40,629.00	20,363.00
Subtotal : None		860,470.00	760,742.00
Total [CLA-53.04]	LA-Payroll Taxes	860,470.00	760,742.00
Group : [CLA-53.05]	LA-Workers Comp		
Subgroup : None			
42880	Workers Comp Expense	244,357.00	403,379.00
Subtotal : None		244,357.00	403,379.00
Total [CLA-53.05]	LA-Workers Comp	244,357.00	403,379.00
	NET (INCOME) LOSS	0.00	0.00
	Sum of Account Groups	0.00	0.00

Tickmarks

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