

Client: **A443773 - Chelsea Jewish Nursing Home, Inc.**  
Engagement: **MDMC 2022 - Chelsea Jewish Nursing Home, Inc.**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
<b>Group : [A]</b>	<b>Balance Sheet</b>					
<b>Subgroup : [A]</b>	<b>Assets</b>					
10000	Petty Cash	601.00	601.00		0.00	601.00
10110	CJNH Metro #045-20	492,262.00	540,361.00		0.00	540,361.00
10120	CJNH M&T #3155 Sweep	4,090,407.00	1,023,720.00		0.00	1,023,720.00
12000	Accounts Receivable	0.00	193,700.00		0.00	193,700.00
12004	Accounts Receivable - Other DA-CJL	334.00	0.00		0.00	0.00
12010	A/R Private	238,372.00	57,406.00		0.00	57,406.00
12020	A/R Medicaid	598,480.00	661,130.00		0.00	661,130.00
12030	A/R Medicaid Pending	63,351.00	19,575.00		0.00	19,575.00
12050	A/R Medicare A	259,025.00	140,971.00		0.00	140,971.00
12060	A/R Medicare B	12,367.00	9,194.00		0.00	9,194.00
12070	A/R Managed Care	469,671.00	854,152.00		0.00	854,152.00
12075	A/R Managed Care Part B	0.00	2,078.00		0.00	2,078.00
12080	A/R Hospice	1,175,661.00	1,752,388.00		0.00	1,752,388.00
12199	Allowance for Bad Debts	(166,969.00)	(237,136.00)		0.00	(237,136.00)
12310	Deposit Exchange	1.00	0.00		0.00	0.00
12333	Pension Exchange	(112.00)	0.00		0.00	0.00
12340	Voluntary EE Deduction Exchange	(42.00)	0.00		0.00	0.00
12420	Manual Check Exchange	797.00	0.00		0.00	0.00
12430	Resident Trust Exchange	4,712.00	0.00		0.00	0.00
12450	Personal Needs Account Exchange	5,514.00	0.00		0.00	0.00
1256	REFUND - PATIENT RELATED	(21,335.00)	(96,194.00)		0.00	(96,194.00)
12710	Slotnick Karelitz Char Trust	1,967,200.00	1,672,863.00		0.00	1,672,863.00
12860	M&T Investments	500,000.00	500,000.00		0.00	500,000.00
13000	Prepaid Expense	10,312.00	62,645.00		0.00	62,645.00
13010	Prepaid Insurance	128,863.00	117,071.00		0.00	117,071.00
13020	Prepaid Workers Comp	10,088.00	11,988.00		0.00	11,988.00
16000	Land	13,575.00	13,575.00		0.00	13,575.00
16011	Land Improvements	227,078.00	227,078.00		0.00	227,078.00
16012	Accum Deprec: Land Improvements	(217,351.00)	(219,254.00)		0.00	(219,254.00)
16021	Buildings	5,288,428.00	5,288,428.00		0.00	5,288,428.00
16022	Accum Deprec: Buildings	(5,151,079.00)	(5,279,168.00)		0.00	(5,279,168.00)
16031	Building Improvements	16,490,691.00	16,622,212.00		0.00	16,622,212.00
16032	Accum Deprec: Building Improvements	(5,507,338.00)	(6,308,564.00)		0.00	(6,308,564.00)
16040	CIP	126,232.00	63,414.00		0.00	63,414.00
16051	FFE	1,754,128.00	1,772,182.00		0.00	1,772,182.00
16052	Accum Deprec: FFE	(1,311,122.00)	(1,405,809.00)		0.00	(1,405,809.00)
16071	Computers	0.00	7,954.00		0.00	7,954.00
16072	Accum Deprec: Computers	0.00	(1,326.00)		0.00	(1,326.00)
16111	Software	19,893.00	23,383.00		0.00	23,383.00
16112	Accum Amort: Software	(19,893.00)	(20,475.00)		0.00	(20,475.00)
16151	Mortgage Acquisition Costs	114,237.00	114,237.00		0.00	114,237.00
16152	Accum Amort: Mtg Acquisition Costs	(1,428.00)	(4,284.00)		0.00	(4,284.00)
17010	Right of Use Asset - Operating	0.00	1,494,552.00		0.00	1,494,552.00
17011	Accum Amort: Right of Use Asset - Operati	0.00	(141,365.00)		0.00	(141,365.00)
18175	Other Escrow	0.00	622,564.00		0.00	622,564.00
18176	Insurance Escrow-CJNH	146,304.00	152,866.00		0.00	152,866.00
18190	Replacement Reserve Fund-CJNH	597,770.00	700,842.00		0.00	700,842.00
18196	Tax Escrow	14,583.00	14,583.00		0.00	14,583.00
18200	Debt Service Reserve Fund-CJNH	599,956.00	600,282.00		0.00	600,282.00
18210	MIP Escrow-CJNH	49,845.00	51,942.00		0.00	51,942.00
18300	Beneficial Interest in Related Party	500,000.00	500,000.00		0.00	500,000.00
19103	Due From Hospice	0.00	2,744.00		0.00	2,744.00
19129	Due From AHAL II	0.00	615.00		0.00	615.00
19150	Due From CJ Lifecare	0.00	436,547.00		0.00	436,547.00
19410	Due From JNH	0.00	158.00		0.00	158.00
19510	Due From DA - GC	0.00	13,253.00		0.00	13,253.00
<b>Subtotal [A] Assets</b>		<b>23,574,069.00</b>	<b>22,629,679.00</b>		<b>0.00</b>	<b>22,629,679.00</b>
<b>Subgroup : [B]</b>	<b>Liabilities &amp; Net Assets</b>					
20000	ACCOUNTS PAYABLE	(197,111.00)	(237,486.00)		0.00	(237,486.00)
20050	Due to Third Party Payer	(99,198.00)	(61,016.00)		0.00	(61,016.00)
21010	Current Portion- Long Term Debt	(248,104.00)	(255,014.00)		0.00	(255,014.00)
22100	Due to CJC Comm	0.00	(83,226.00)		0.00	(83,226.00)
22101	Due to Homecare	0.00	(9,289.00)		0.00	(9,289.00)
22120	Due to LFCL	0.00	(123,981.00)		0.00	(123,981.00)
22128	Due to AHAL I	0.00	(93,935.00)		0.00	(93,935.00)
22150	Due to CJ Lifecare	(1,660,755.00)	(1,660,755.00)		0.00	(1,660,755.00)
22300	Due to CJCF	0.00	41,905.00		0.00	41,905.00
22310	Due to BCL	0.00	(157,448.00)		0.00	(157,448.00)
22320	Due to SR ADH	0.00	(1,400.00)		0.00	(1,400.00)

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

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
22330	Due to Kaplan Estates AL	0.00	410,604.00		0.00	410,604.00
23000	Accrued Expense	(359,179.00)	(490,968.00)		0.00	(490,968.00)
23050	Accrued Expense Other	(8,827.00)	(20,240.00)		0.00	(20,240.00)
23100	Accrued Salaries	(126,707.00)	(178,296.00)		0.00	(178,296.00)
23110	Accrued Paid Time Off/Earned Time	(302,872.00)	(186,935.00)		0.00	(186,935.00)
23150	Accrued Payroll Taxes	(25,552.00)	(29,193.00)		0.00	(29,193.00)
23950	Advance Payments - Medicare	(121,896.00)	0.00		0.00	0.00
24010	Advance Deposits Held	(5,855.00)	(2,934.00)		0.00	(2,934.00)
25010	Lease Liability - Operating	0.00	(1,355,658.00)		0.00	(1,355,658.00)
25010LT	Lease Liability - Short Term Offset	0.00	141,174.00		0.00	141,174.00
25010ST	Lease Liability - Short Term	0.00	(141,174.00)		0.00	(141,174.00)
26014	N/P LT-CJNH Berkely Point Loan	(17,456,480.00)	(17,208,376.00)		0.00	(17,208,376.00)
26090	Notes Payable-Other (PPP)	(1,489,375.00)	0.00		0.00	0.00
26091	NP Contra - PPP	162,743.00	0.00		0.00	0.00
2660	Temporarily Restricted Net Assets	(2,383,217.00)	(2,467,200.00)		0.00	(2,467,200.00)
27010	NP Contra	248,104.00	255,014.00		0.00	255,014.00
28000	Unclaimed Property	(873.00)	(873.00)		0.00	(873.00)
29000	Net Assets	47,588.00	1,732,714.00		0.00	1,732,714.00
CLA - PPP Short T	Current Portion of PPP Loan	(162,743.00)	0.00		0.00	0.00
CLA-CIP	Accrued Construction	0.00	(3,210.00)		0.00	(3,210.00)
CLA-Due to Lifecar	Accrued frontline costs	(1,160,196.00)	(444,119.00)		0.00	(444,119.00)
CLA-Slotnick Cash	Slotnick Cash Payment (credit to contributio	0.00	(70,000.00)		0.00	(70,000.00)
CLA-Slotnick Releaz	Slotnick Release from Donor Restricted (de	0.00	70,000.00)		0.00	70,000.00)
<b>Subtotal [B] Liabilities &amp; Net Assets</b>		<b>(25,350,505.00)</b>	<b>(22,631,315.00)</b>		<b>0.00</b>	<b>(22,631,315.00)</b>
<b>Total [A] Balance Sheet</b>		<b>(1,776,436.00)</b>	<b>(1,636.00)</b>		<b>0.00</b>	<b>(1,636.00)</b>

<b>Group : [I]</b>	<b>Income Statement</b>					
<b>Subgroup : [C]</b>	<b>Revenues</b>					
30100	Private Service Revenue	(1,445,260.00)	(1,180,260.00)		0.00	(1,180,260.00)
30200	Medicare A Service Revenue	(3,287,012.00)	(2,161,561.00)		0.00	(2,161,561.00)
30210	Medicare Sequestration	532.00	36,899.00		0.00	36,899.00
30211	Medicare Sequestration Part B	0.00	648.00		0.00	648.00
3022.6	MEDICAID RESOURCE REVENUE	(1,150,335.00)	0.00		(1,213,750.00)	(1,213,750.00)
				CAIDJE -	(1,213,750.00)	
30220	Medicare B Revenue	(1,849.00)	(51,761.00)		0.00	(51,761.00)
3023.00	MEDICAID INCOME	1,150,335.00	0.00		1,213,750.00	1,213,750.00
				CAIDJE -	1,213,750.00	
30300	Medicaid Service Revenue	(5,684,354.00)	(5,940,392.00)		0.00	(5,940,392.00)
30310	Medicaid Pending Revenue	(150,861.00)	(87,525.00)		0.00	(87,525.00)
30500	Managed Care A Revenue	(808,803.00)	(1,043,695.00)		0.00	(1,043,695.00)
30520	Managed Care B Revenue	0.00	(61,895.00)		0.00	(61,895.00)
30530	Managed Care Medicaid Revenue	(2,377,293.00)	(3,383,493.00)		0.00	(3,383,493.00)
31800	Hospice	(591,248.00)	(398,809.00)		0.00	(398,809.00)
33900	Other Miscellaneous Income	(16,554.00)	(2,230.00)		0.00	(2,230.00)
33901	Federal Relief Grant Revenue	(167,598.00)	(2,931.00)		0.00	(2,931.00)
33902	State Relief Grant Revenue	(341,720.00)	(720,278.00)		0.00	(720,278.00)
33903	Paycheck Protection Program Revenue	0.00	(1,489,375.00)		0.00	(1,489,375.00)
33910	Casualty (Gain) Loss	0.00	39,389.00		0.00	39,389.00
34000	Foundation Donations Income	(83,983.00)	224,337.00		0.00	224,337.00
35011	Pharmacy Part A	(115,056.00)	(62,319.00)		0.00	(62,319.00)
35012	Pharmacy Part B	(46.00)	0.00		0.00	0.00
35013	Pharmacy Other	(43,658.00)	(61,424.00)		0.00	(61,424.00)
35015	Pharmacy Mcaid	(129.00)	(218.00)		0.00	(218.00)
35021	IV Ther Part A	(3,535.00)	(462.00)		0.00	(462.00)
35022	IV Ther Part B	(17,499.00)	(8,972.00)		0.00	(8,972.00)
35023	IV Ther Other	0.00	(903.00)		0.00	(903.00)
35031	Med Supp Part A	(1,587.00)	(1,179.00)		0.00	(1,179.00)
35033	Med Supp Other	(418.00)	(801.00)		0.00	(801.00)
35035	Med Supp Mcaid	0.00	(364.00)		0.00	(364.00)
35051	Lab Part A	(18,725.00)	(10,152.00)		0.00	(10,152.00)
35053	Lab Other	(5,740.00)	(6,435.00)		0.00	(6,435.00)
35054	Lab Private	(66.00)	0.00		0.00	0.00
35055	Lab Mcaid	(40.00)	(1,974.00)		0.00	(1,974.00)
35061	X-ray Part A	(1,393.00)	(1,541.00)		0.00	(1,541.00)
35063	X-ray Other	495.00	390.00		0.00	390.00
35096	Behavioral Care Mcaid	0.00	(24,350.00)		0.00	(24,350.00)
36001	Contra Adjs Part A	718,831.00	442,528.00		0.00	442,528.00
36002	Contra Adjs Part B	9,838.00	12,178.00		0.00	12,178.00
36003	Contra Adjs Managed Care/Other	275,079.00	319,719.00		0.00	319,719.00
36005	Contra Adjs Mcaid	32,640.00	62,114.00		0.00	62,114.00
36006	Contra Adjs Mcaid - Ancillaries - Mcd Pend	0.00	68.00		0.00	68.00
36007	Contra Adjs Managed/Other Part B	0.00	38.00		0.00	38.00

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		12/31/2021	12/31/2022			12/31/2022
36008	Contra Adjs Medicare rounding	(21.00)	(95.00)		0.00	(95.00)
36011	PT Part A	(227,443.00)	(158,218.00)		0.00	(158,218.00)
36012	PT Part B	(66,124.00)	(29,944.00)		0.00	(29,944.00)
36013	PT Managed/Other	(108,298.00)	(95,893.00)		0.00	(95,893.00)
36014	PT Private	0.00	(892.00)		0.00	(892.00)
36015	PT Mcaid	0.00	(10,331.00)		0.00	(10,331.00)
36019	PT Managed/Other Part B	0.00	(5,429.00)		0.00	(5,429.00)
36021	OT Part A	(262,501.00)	(168,685.00)		0.00	(168,685.00)
36023	OT Other	(116,093.00)	(93,524.00)		0.00	(93,524.00)
36024	OT Private	(3,700.00)	0.00		0.00	0.00
36025	OT Mcaid	0.00	(6,664.00)		0.00	(6,664.00)
36031	ST Part A	(92,777.00)	(39,972.00)		0.00	(39,972.00)
36033	ST Other	(19,902.00)	(18,352.00)		0.00	(18,352.00)
36034	ST Private	0.00	(97.00)		0.00	(97.00)
36035	ST Mcaid	0.00	(3,678.00)		0.00	(3,678.00)
36039	ST Managed/Other Part B	0.00	(1,743.00)		0.00	(1,743.00)
38000	Interest Income	(1,787.00)	(12,031.00)		0.00	(12,031.00)
39000	Prior Year Income Adjustments	(29,123.00)	22,919.00		0.00	22,919.00
39001	Prior Year Contra Adjustments	0.00	(1.00)		0.00	(1.00)
89000	Prior Year Expense Adjustments	32,312.00	48,563.00		0.00	48,563.00
CLA-Other AR	Other AR	64,800.00	0.00		0.00	0.00
<b>Subtotal [C] Revenues</b>		<b>(14,957,669.00)</b>	<b>(16,141,058.00)</b>		<b>0.00</b>	<b>(16,141,058.00)</b>

Subgroup : [D]	Expenses				
40001	Salaries: Administrator in Training	10,710.00	0.00	0.00	0.00
40020	Salaries: Administration	138,001.00	131,718.00	0.00	131,718.00
40060	Salaries: Clerical/Administrative	71,445.00	79,850.00	0.00	79,850.00
40090	PTO Accruals: Administration	(2,235.00)	667.00	0.00	667.00
40300	Prof Service/Consultant	32,078.00	48,803.00	0.00	48,803.00
42010	Payroll Bookkeeping Expense (ADP)	35,919.00	38,764.00	0.00	38,764.00
42015	Software Service	43,822.00	71,971.00	0.00	71,971.00
42030	Computer/Server Expense	39,844.00	4,038.00	0.00	4,038.00
42040	Postage Expense	(8.00)	291.00	0.00	291.00
42050	Bank Charges	9,510.00	7,434.00	0.00	7,434.00
42060	Telephone-Cable-Internet Expense	50,307.00	76,638.00	0.00	76,638.00
42070	Cell Phone Reimbursement Expense	1,050.00	1,207.00	0.00	1,207.00
42090	Operating Lease Expense-Equipment	2,926.00	2,489.00	0.00	2,489.00
42105	Transportation Expense	2,341.00	2,291.00	0.00	2,291.00
42110	Motor Vehicle Expense	240.00	662.00	0.00	662.00
42120	Travel Expense	212.00	1,378.00	0.00	1,378.00
42130	Mileage Reimbursement	55.00	0.00	0.00	0.00
42140	Prof Meetings & Education Exp	1,107.00	1,875.00	0.00	1,875.00
42150	Licenses and Dues Expense	19,870.00	22,028.00	0.00	22,028.00
42160	Office Supplies & Expense	14,301.00	18,306.00	0.00	18,306.00
42170	Office Purchased Services	31,500.00	43,621.00	0.00	43,621.00
42600	Staff Recruitment Expense	41,990.00	38,253.00	0.00	38,253.00
42610	EE relations	21,748.00	33,994.00	0.00	33,994.00
42620	Uniform Expense	7.00	0.00	0.00	0.00
42630	EE Meals	10.00	1,471.00	0.00	1,471.00
42700	Marketing Expense	(34.00)	0.00	0.00	0.00
42710	Accounting Expense	77,888.00	102,092.00	0.00	102,092.00
42720	Legal Expense	13,632.00	13,175.00	0.00	13,175.00
42740	Liability Insurance	247,050.00	232,283.00	0.00	232,283.00
42750	Mortgage Insurance	105,067.00	86,317.00	0.00	86,317.00
42800	Payroll Tax Expense	553,618.00	613,212.00	0.00	613,212.00
42810	Unemployment Expense	47,518.00	48,830.00	0.00	48,830.00
42820	Pension Expense	12,833.00	0.00	0.00	0.00
42830	Longevity Bonus	20,404.00	0.00	0.00	0.00
42851	Health Insurance Expense	374,565.00	339,773.00	0.00	339,773.00
42852	Dental Insurance Expense	6,342.00	6,931.00	0.00	6,931.00
42860	Life & Disability Insurance Expense	6,289.00	4,983.00	0.00	4,983.00
42880	Workers Comp Expense	92,714.00	100,873.00	0.00	100,873.00
42900	Miscellaneous Expense	2,472.00	(502.00)	0.00	(502.00)
42910	Fines and Penalties / Late Fees	1,062.00	13,524.00	0.00	13,524.00
42915	Hairdresser	708.00	677.00	0.00	677.00
42920	Permits and Filing Fees	1,442.00	50.00	0.00	50.00
42925	Corporate Taxes	0.00	1,000.00	0.00	1,000.00
42950	Interest Expense-working capital	459.00	457.00	0.00	457.00
42960	Qualified Personnel Expense	516,161.00	340,019.00	0.00	340,019.00
42999	Management Fee Expense	867,308.00	854,307.00	0.00	854,307.00
43160	Business Development Supplies & Expense	1,987.00	252.00	0.00	252.00
43170	Business Development Purchased Services	1,656.00	336.00	0.00	336.00
45100	Real Estate taxes or PILOT fees	6,250.00	25,000.00	0.00	25,000.00

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45200	Interest Expense on long term debt	541,486.00	476,373.00		0.00	476,373.00
45299	Loss on Refinancing	1,420,619.00	0.00		0.00	0.00
45350	Parking Rental	144,000.00	164,471.00		0.00	164,471.00
45400	Depreciation expense	1,017,729.00	1,027,230.00		0.00	1,027,230.00
45450	Amortization expense	0.00	582.00		0.00	582.00
45460	Amortization expense - MAC	10,345.00	2,856.00		0.00	2,856.00
51001	Salaries: Plant	151,331.00	145,087.00		0.00	145,087.00
51090	PTO Accruals: Plant	(1,054.00)	331.00		0.00	331.00
51100	Landscaping & Snow Removal	31,282.00	52,163.00		0.00	52,163.00
51160	Plant Supplies & Expense	37,737.00	33,089.00		0.00	33,089.00
51170	Plant Purchased Services	201,915.00	307,704.00		0.00	307,704.00
51210	Utility: Oil & Gas	48,069.00	80,516.00		0.00	80,516.00
51220	Utility: Water	41,311.00	42,307.00		0.00	42,307.00
51230	Utility: Electric	151,206.00	162,778.00		0.00	162,778.00
52010	Salaries: Dietary Mgrs	79,071.00	82,171.00		0.00	82,171.00
52021	Salaries: Cooks	231,357.00	265,410.00		0.00	265,410.00
52023	Salaries: Homemaker	207,161.00	238,015.00		0.00	238,015.00
52030	Salaries: Dietician	83,019.00	88,423.00		0.00	88,423.00
52040	Salaries: Cafe	25,638.00	27,636.00		0.00	27,636.00
52090	PTO Accruals: Dietary	(892.00)	2,591.00		0.00	2,591.00
52160	Dietary Supplies & Expense	52,142.00	82,039.00		0.00	82,039.00
52170	Dietary Purchased Services	2,400.00	(5.00)		0.00	(5.00)
52200	Food Expense	363,120.00	452,644.00		0.00	452,644.00
52250	Caf+--+ Food Expense	21,662.00	28,377.00		0.00	28,377.00
52255	Caf+--+ Supplies & Expense	3,813.00	3,833.00		0.00	3,833.00
53000	Salaries: Laundry	125,031.00	138,416.00		0.00	138,416.00
53090	PTO Accruals: Laundry	(598.00)	1,095.00		0.00	1,095.00
53160	Laundry Supplies & Expense	30,525.00	33,108.00		0.00	33,108.00
53170	Laundry Purchased Services	2,778.00	1,810.00		0.00	1,810.00
53200	Linens & Bedding	13,705.00	7,511.00		0.00	7,511.00
54000	Salaries: Housekeeping	206,830.00	231,391.00		0.00	231,391.00
54090	PTO Accruals: Housekeeping	65.00	1,134.00		0.00	1,134.00
54160	Housekeeping Supplies & Expense	59,276.00	57,228.00		0.00	57,228.00
60020	Salaries: DON	119,232.00	111,965.00		0.00	111,965.00
60021	Salaries: ADON/SDC	95,460.00	115,689.00		0.00	115,689.00
60022	Salaries: Clin Reimb - RN	102,086.00	170,358.00		0.00	170,358.00
60023	Salaries: RN Mgmt	82,886.00	115,292.00		0.00	115,292.00
60024	Salaries: LPN Mgmt	114,758.00	171,669.00		0.00	171,669.00
60025	Salaries: Clin Reimb - LPN	81,333.00	17,932.00		0.00	17,932.00
60030	Salaries: RN	1,099,790.00	899,357.00		0.00	899,357.00
60035	Salaries: RN 6th floor	0.00	28,954.00		0.00	28,954.00
60040	Salaries: LPN	865,154.00	1,313,235.00		0.00	1,313,235.00
60050	Salaries: CNA/RCA/HHA	2,316,086.00	2,610,239.00		0.00	2,610,239.00
60058	Salaries: TNA	14,611.00	4,789.00		0.00	4,789.00
60060	Salaries: Medical Records	57,202.00	43,585.00		0.00	43,585.00
60065	Salaries: Nursing Clerical	87,180.00	84,491.00		0.00	84,491.00
60090	PTO Accruals: Nursing	(4,017.00)	14,467.00		0.00	14,467.00
60160	Nursing Supplies & Expense	274,620.00	307,990.00		0.00	307,990.00
60161	Nursing Supplies & Expense - PPE	87,065.00	43,491.00		0.00	43,491.00
60162	Nursing Supplies & Expense - Covid19 Test	353,407.00	186,300.00		0.00	186,300.00
60170	Nursing Purchased Services	0.00	1,476.00		0.00	1,476.00
63300	Consultant Medical Director	13,500.00	18,000.00		0.00	18,000.00
63350	Consultant Pharmacy	1,749.00	1,502.00		0.00	1,502.00
67001	Salaries: Social Services, LICSW	90,173.00	87,109.00		0.00	87,109.00
67090	PTO Accruals: Social Services/Admissions	621.00	212.00		0.00	212.00
68000	Salaries: Admissions	51,199.00	51,318.00		0.00	51,318.00
70000	Salaries: Activities	160,343.00	205,062.00		0.00	205,062.00
70090	PTO Accruals: Activities	(799.00)	779.00		0.00	779.00
7011.1	Indirect Therapy Salaries	0.00	0.00		122,296.00	122,296.00
				CAIDJE -	122,296.00	
70160	Activities Supplies & Expense	5,742.00	13,270.00		0.00	13,270.00
70170	Activities Purchased Services	2,325.00	17,669.00		0.00	17,669.00
71000	Salaries: Spa	100,498.00	98,811.00		0.00	98,811.00
77001	Salaries: Rehab Mgmt CJNH	67,130.00	75,340.00		0.00	75,340.00
77011	Salaries: PT CJNH	184,706.00	195,420.00		(48,815.00)	146,605.00
				CAIDJE -	(48,815.00)	
77016	Salaries: PTA CJNH	5,992.00	8,035.00		(2,678.00)	5,357.00
				CAIDJE -	(2,678.00)	
77021	Salaries: OTR CJNH	141,208.00	140,200.00		(39,836.00)	100,364.00
				CAIDJE -	(39,836.00)	
77026	Salaries: COTA CJNH	16,874.00	10,984.00		(3,295.00)	7,689.00
				CAIDJE -	(3,295.00)	
77031	Salaries: SLP CJNH	80,698.00	74,150.00		(27,672.00)	46,478.00

Client: **A443773 - Chelsea Jewish Nursing Home, Inc.**  
Engagement: **MDMC 2022 - Chelsea Jewish Nursing Home, Inc.**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
				CAIDJE -	(27,672.00)	
77090	PTO Accruals: Rehab	(1,415.00)	1,397.00		0.00	1,397.00
77160	Rehab Supplies & Expense	19,150.00	18,355.00		0.00	18,355.00
77170	Rehab Purchased Services	0.00	(14,921.00)		0.00	(14,921.00)
78011	Pharmacy Part A	116,972.00	80,072.00		0.00	80,072.00
78013	Pharmacy Managed Care	37,149.00	53,724.00		0.00	53,724.00
78014	Pharmacy Private	(1,908.00)	(1,562.00)		0.00	(1,562.00)
78021	IV Ther Part A	3,875.00	515.00		0.00	515.00
78023	IV Ther Other	2,248.00	3,378.00		0.00	3,378.00
78031	Med Supp Part A	1,400.00	1,942.00		0.00	1,942.00
78033	Med Supp Other	5,396.00	2,881.00		0.00	2,881.00
78035	Med Supp Mcaid	(9.00)	0.00		0.00	0.00
78041	Oxygen Part A	51.00	0.00		0.00	0.00
78043	Oxygen Other	26,935.00	25,973.00		0.00	25,973.00
78051	Lab Part A	19,986.00	9,343.00		0.00	9,343.00
78053	Lab Other	9,859.00	13,760.00		0.00	13,760.00
78061	X-ray Part A	2,101.00	3,789.00		0.00	3,789.00
78063	X-ray Other	8,579.00	2,254.00		0.00	2,254.00
78071	Ambulance Part A	1,627.00	0.00		0.00	0.00
78073	Ambulance Other	5,070.00	1,020.00		0.00	1,020.00
80100	Bad Debt Expense	167,880.00	168,000.00		0.00	168,000.00
80800	User Fee Expense	814,127.00	883,982.00		0.00	883,982.00
<b>Subtotal [D] Expenses</b>		<b>16,734,105.00</b>	<b>16,142,694.00</b>		<b>0.00</b>	<b>16,142,694.00</b>
<b>Total [I] Income Statement</b>		<b>1,776,436.00</b>	<b>1,636.00</b>		<b>0.00</b>	<b>1,636.00</b>
<b>Sum of Account Groups</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>

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Client: **A443773 - Chelsea Jewish Nursing Home, Inc.**  
Engagement: **MDMC 2022 - Chelsea Jewish Nursing Home, Inc.**  
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>			
10000	Petty Cash	601.00	601.00
10110	CJNH Metro #045-20	540,361.00	492,262.00
10120	CJNH M&T #3155 Sweep	1,023,720.00	4,090,407.00
<b>Subtotal : None</b>		<b>1,564,682.00</b>	<b>4,583,270.00</b>
<b>Total [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>	<b>1,564,682.00</b>	<b>4,583,270.00</b>
<b>Group : [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>		
<b>Subgroup : [S6L1.5C1A/ R Self-Pay Patients (Private)]</b>			
12010	A/R Private	57,406.00	238,372.00
<b>Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)</b>		<b>57,406.00</b>	<b>238,372.00</b>
<b>Subgroup : [S6L1.5C1A/r Medicare Non Managed Care]</b>			
12050	A/R Medicare A	140,971.00	259,025.00
12060	A/R Medicare B	9,194.00	12,367.00
1256	REFUND - PATIENT RELATED	(96,194.00)	(21,335.00)
<b>Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care</b>		<b>53,971.00</b>	<b>250,057.00</b>
<b>Subgroup : [S6L1.5C1A/R Medicare Managed Care]</b>			
12070	A/R Managed Care	854,152.00	469,671.00
12075	A/R Managed Care Part B	2,078.00	0.00
<b>Subtotal [S6L1.5C1E] A/R Medicare Managed Care</b>		<b>856,230.00</b>	<b>469,671.00</b>
<b>Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care]</b>			
12020	A/R Medicaid	661,130.00	598,480.00
12030	A/R Medicaid Pending	19,575.00	63,351.00
<b>Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Car</b>		<b>680,705.00</b>	<b>661,831.00</b>
<b>Subgroup : [S6L1.5C1A/R Other Patients]</b>			
12004	Accounts Receivable - Other DA-CJL	0.00	334.00
<b>Subtotal [S6L1.5C1J] A/R Other Patients</b>		<b>0.00</b>	<b>334.00</b>
<b>Subgroup : [S6L1.5C1A/R Other Public Patients]</b>			
12080	A/R Hospice	1,752,388.00	1,175,661.00
<b>Subtotal [S6L1.5C1L] A/R Other Public Patients</b>		<b>1,752,388.00</b>	<b>1,175,661.00</b>
<b>Total [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>	<b>3,400,700.00</b>	<b>2,795,926.00</b>
<b>Group : [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>		
<b>Subgroup : None</b>			
12199	Allowance for Bad Debts	(237,136.00)	(166,969.00)
<b>Subtotal : None</b>		<b>(237,136.00)</b>	<b>(166,969.00)</b>
<b>Total [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>	<b>(237,136.00)</b>	<b>(166,969.00)</b>
<b>Group : [S6L1.8C1]</b>	<b>Receivable from Affiliates/Related Parties</b>		
<b>Subgroup : None</b>			
19150	Due From CJ Lifecare	436,547.00	0.00
<b>Subtotal : None</b>		<b>436,547.00</b>	<b>0.00</b>
<b>Total [S6L1.8C1]</b>	<b>Receivable from Affiliates/Related Par</b>	<b>436,547.00</b>	<b>0.00</b>
<b>Group : [S6L1.11C1]</b>	<b>Other Receivables</b>		
<b>Subgroup : None</b>			
12000	Accounts Receivable	193,700.00	0.00
CLA-Other AR	Other AR	0.00	64,800.00
<b>Subtotal : None</b>		<b>193,700.00</b>	<b>64,800.00</b>
<b>Total [S6L1.11C1]</b>	<b>Other Receivables</b>	<b>193,700.00</b>	<b>64,800.00</b>



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

**Subgroup : None**

13010	Prepaid Insurance	117,071.00	128,863.00
13020	Prepaid Workers Comp	11,988.00	10,088.00
<b>Subtotal : None</b>		<b>129,059.00</b>	<b>138,951.00</b>
<b>Total [S6L1.13C1]</b>	<b>Prepaid Insurance</b>	<b>129,059.00</b>	<b>138,951.00</b>

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

**Subgroup : None**

13000	Prepaid Expense	62,645.00	10,312.00
<b>Subtotal : None</b>		<b>62,645.00</b>	<b>10,312.00</b>
<b>Total [S6L1.15C1]</b>	<b>Other Prepaid Expenses</b>	<b>62,645.00</b>	<b>10,312.00</b>

**Group : [S6L1.17C1] Other Current Assets**

**Subgroup : None**

12310	Deposit Exchange	0.00	1.00
12430	Resident Trust Exchange	0.00	4,712.00
12450	Personal Needs Account Exchange	0.00	5,514.00
17010	Right of Use Asset - Operating	1,494,552.00	0.00
17011	Accum Amort: Right of Use Asset - Oper	(141,365.00)	0.00
18175	Other Escrow	622,564.00	0.00
18176	Insurance Escrow-CJNH	152,866.00	146,304.00
18190	Replacement Reserve Fund-CJNH	700,842.00	597,770.00
18196	Tax Escrow	14,583.00	14,583.00
18200	Debt Service Reserve Fund-CJNH	600,282.00	599,956.00
18210	MIP Escrow-CJNH	51,942.00	49,845.00
<b>Subtotal : None</b>		<b>3,496,266.00</b>	<b>1,418,685.00</b>
<b>Total [S6L1.17C1]</b>	<b>Other Current Assets</b>	<b>3,496,266.00</b>	<b>1,418,685.00</b>

**Group : [S6L2.1C1] Land**

**Subgroup : None**

16000	Land	13,575.00	13,575.00
<b>Subtotal : None</b>		<b>13,575.00</b>	<b>13,575.00</b>
<b>Total [S6L2.1C1]</b>	<b>Land</b>	<b>13,575.00</b>	<b>13,575.00</b>

**Group : [S6L2.2C1] Building**

**Subgroup : [S6L2.2C1] Building Costs**

16021	Buildings	5,288,428.00	5,288,428.00
<b>Subtotal [S6L2.2C1A] Building Costs</b>		<b>5,288,428.00</b>	<b>5,288,428.00</b>

**Subgroup : [S6L2.2C1A/D] Building**

16022	Accum Deprec: Buildings	(5,279,168.00)	(5,151,079.00)
<b>Subtotal [S6L2.2C1B] A/D Building</b>		<b>(5,279,168.00)</b>	<b>(5,151,079.00)</b>

(128,089.00)

<b>Total [S6L2.2C1]</b>	<b>Building</b>	<b>9,260.00</b>	<b>137,349.00</b>
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**Group : [S6L2.3C1] Improvements - Cost**

**Subgroup : [S6L2.3C1] Building Improvements**

16011	Land Improvements	227,078.00	227,078.00
16031	Building Improvements	16,622,212.00	16,490,691.00
<b>Subtotal [S6L2.3C1A] Building Improvements</b>		<b>16,849,290.00</b>	<b>16,717,769.00</b>

131,521.00

**Subgroup : [S6L2.3C1A/D] Building Improvements**

16012	Accum Deprec: Land Improvements	(219,254.00)	(217,351.00)
16032	Accum Deprec: Building Improvements	(6,308,564.00)	(5,507,338.00)
<b>Subtotal [S6L2.3C1D] A/D Building Improvements</b>		<b>(6,527,818.00)</b>	<b>(5,724,689.00)</b>

(803,129.00)

<b>Total [S6L2.3C1]</b>	<b>Improvements - Cost</b>	<b>10,321,472.00</b>	<b>10,993,080.00</b>
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**Group : [S6L2.4C1] Equipment**

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

16051	FFE	1,772,182.00	1,754,128.00
16071	Computers	7,954.00	0.00
<b>Subtotal [S6L2.4C1A] Equipment Cost</b>		<b>1,780,136.00</b>	<b>1,754,128.00</b>

26,008.00

<b>Subgroup : [S6L2.4C1A/D Equipment</b>			
16052	Accum Deprec: FFE	(1,405,809.00)	(1,311,122.00)
16072	Accum Deprec: Computers	(1,326.00)	0.00
<b>Subtotal [S6L2.4C1b] A/D Equipment</b>		<b>(1,407,135.00)</b>	<b>(1,311,122.00)</b>
			(96,013.00)
<b>Total [S6L2.4C1]</b>	<b>Equipment</b>	<b>373,001.00</b>	<b>443,006.00</b>
<b>Group : [S6L2.5C1] Software/Limited Life Assets</b>			
<b>Subgroup : [S6L2.5C1A] Software Cost</b>			
16111	Software	23,383.00	19,893.00
<b>Subtotal [S6L2.5C1A] Software Cost</b>		<b>23,383.00</b>	<b>19,893.00</b>
			3,490.00
<b>Subgroup : [S6L2.5C1A/D Software</b>			
16112	Accum Amort: Software	(20,475.00)	(19,893.00)
<b>Subtotal [S6L2.5C1B] A/D Software</b>		<b>(20,475.00)</b>	<b>(19,893.00)</b>
			(582.00)
<b>Total [S6L2.5C1]</b>	<b>Software/Limited Life Assets</b>	<b>2,908.00</b>	<b>0.00</b>
<b>Group : [S6L3.1C1] Long Term Investments</b>			
<b>Subgroup : None</b>			
12860	M&T Investments	500,000.00	500,000.00
<b>Subtotal : None</b>		<b>500,000.00</b>	<b>500,000.00</b>
<b>Total [S6L3.1C1]</b>	<b>Long Term Investments</b>	<b>500,000.00</b>	<b>500,000.00</b>
<b>Group : [S6L3.2C1] Non Current Assets Whose Use is Limited</b>			
<b>Subgroup : None</b>			
12710	Slotnick Karelitz Char Trust	1,672,863.00	1,967,200.00
18300	Beneficial Interest in Related Party	500,000.00	500,000.00
<b>Subtotal : None</b>		<b>2,172,863.00</b>	<b>2,467,200.00</b>
<b>Total [S6L3.2C1]</b>	<b>Non Current Assets Whose Use is Limited</b>	<b>2,172,863.00</b>	<b>2,467,200.00</b>
<b>Group : [S6L3.4C1] Construction in Progress</b>			
<b>Subgroup : None</b>			
16040	CIP	63,414.00	126,232.00
<b>Subtotal : None</b>		<b>63,414.00</b>	<b>126,232.00</b>
<b>Total [S6L3.4C1]</b>	<b>Construction in Progress</b>	<b>63,414.00</b>	<b>126,232.00</b>
<b>Group : [S6L3.5C1] Mortgage Acquisition Costs</b>			
<b>Subgroup : None</b>			
16151	Mortgage Acquisition Costs	114,237.00	114,237.00
<b>Subtotal : None</b>		<b>114,237.00</b>	<b>114,237.00</b>
<b>Total [S6L3.5C1]</b>	<b>Mortgage Acquisition Costs</b>	<b>114,237.00</b>	<b>114,237.00</b>
<b>Group : [S6L3.6C1] Accum Amort of Mortgage Acquisition Costs</b>			
<b>Subgroup : None</b>			
16152	Accum Amort: Mtg Acquisition Costs	(4,284.00)	(1,428.00)
<b>Subtotal : None</b>		<b>(4,284.00)</b>	<b>(1,428.00)</b>
<b>Total [S6L3.6C1]</b>	<b>Accum Amort of Mortgage Acquisition Costs</b>	<b>(4,284.00)</b>	<b>(1,428.00)</b>
<b>Group : [S6L5.1C1] Trade Payable</b>			
<b>Subgroup : None</b>			
20000	ACCOUNTS PAYABLE	(237,486.00)	(197,111.00)
28000	Unclaimed Property	(873.00)	(873.00)
CLA-CIP	Accrued Construction	(3,210.00)	0.00
<b>Subtotal : None</b>		<b>(241,569.00)</b>	<b>(197,984.00)</b>
<b>Total [S6L5.1C1]</b>	<b>Trade Payable</b>	<b>(241,569.00)</b>	<b>(197,984.00)</b>
<b>Group : [S6L5.2C1] Accrued Expenses</b>			
<b>Subgroup : None</b>			
23000	Accrued Expense	(490,968.00)	(359,179.00)
23050	Accrued Expense Other	(20,240.00)	(8,827.00)
CLA-Due to Lifecare	Accrued frontline costs	(444,119.00)	(1,160,196.00)
<b>Subtotal : None</b>		<b>(955,327.00)</b>	<b>(1,528,202.00)</b>
<b>Total [S6L5.2C1]</b>	<b>Accrued Expenses</b>	<b>(955,327.00)</b>	<b>(1,528,202.00)</b>

**Group : [S6L5.3C1] Due to Insurance Payers**

**Subgroup : [S6L5.3C1] Due Medicare Actual**

23950	Advance Payments - Medicare	0.00	(121,896.00)
<b>Subtotal [S6L5.3C1E] Due Medicare Actual</b>		<b>0.00</b>	<b>(121,896.00)</b>

**Subgroup : [S6L5.3C1] Due Other Payers Estimated**

20050	Due to Third Party Payer	(61,016.00)	(99,198.00)
<b>Subtotal [S6L5.3C1H] Due Other Payers Estimated</b>		<b>(61,016.00)</b>	<b>(99,198.00)</b>

<b>Total [S6L5.3C1] Due to Insurance Payers</b>		<b>(61,016.00)</b>	<b>(221,094.00)</b>
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**Group : [S6L5.6C1] Long Term Debt, Current Portion-Banks, Mortgages, Other**

**Subgroup : [S6L5.6C1] Current LT Debt-Banks**

21010	Current Portion- Long Term Debt	(255,014.00)	(248,104.00)
26090	Notes Payable-Other (PPP)	0.00	(1,489,375.00)
26091	NP Contra - PPP	0.00	162,743.00
CLA - PPP Short Term Current Portion of PPP Loan		0.00	(162,743.00)
<b>Subtotal [S6L5.6C1A] Current LT Debt-Banks</b>		<b>(255,014.00)</b>	<b>(1,737,479.00)</b>

<b>Total [S6L5.6C1] Long Term Debt, Current Portion-Banks, Mortgages, Other</b>		<b>(255,014.00)</b>	<b>(1,737,479.00)</b>
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**Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities**

**Subgroup : [S6L5.7C1] Accrued Salaries**

23100	Accrued Salaries	(178,296.00)	(126,707.00)
23110	Accrued Paid Time Off/Earned Time	(186,935.00)	(302,872.00)
<b>Subtotal [S6L5.7C1A] Accrued Salaries</b>		<b>(365,231.00)</b>	<b>(429,579.00)</b>

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

23150	Accrued Payroll Taxes	(29,193.00)	(25,552.00)
<b>Subtotal [S6L5.7C1C] Accrued Payroll Taxes Payable</b>		<b>(29,193.00)</b>	<b>(25,552.00)</b>

**Subgroup : [S6L5.7C1] Other Payroll Liabilities**

12333	Pension Exchange	0.00	(112.00)
12340	Voluntary EE Deduction Exchange	0.00	(42.00)
12420	Manual Check Exchange	0.00	797.00
<b>Subtotal [S6L5.7C1D] Other Payroll Liabilities</b>		<b>0.00</b>	<b>643.00</b>

<b>Total [S6L5.7C1] Accrued Salaries &amp; Payroll Liabilities</b>		<b>(394,424.00)</b>	<b>(454,488.00)</b>
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**Group : [S6L5.10C1] Other Current Liabilities**

**Subgroup : None**

24010	Advance Deposits Held	(2,934.00)	(5,855.00)
25010	Lease Liability - Operating	(1,355,658.00)	0.00
25010LT	Lease Liability - Short Term Offset	141,174.00	0.00
25010ST	Lease Liability - Short Term	(141,174.00)	0.00
<b>Subtotal : None</b>		<b>(1,358,592.00)</b>	<b>(5,855.00)</b>
<b>Total [S6L5.10C1] Other Current Liabilities</b>		<b>(1,358,592.00)</b>	<b>(5,855.00)</b>

**Group : [S6L6.1C1] Mortgage Payable**

**Subgroup : None**

26014	N/P LT-CJNH Berkely Point Loan	(17,208,376.00)	(17,456,480.00)
27010	NP Contra	255,014.00	248,104.00
<b>Subtotal : None</b>		<b>(16,953,362.00)</b>	<b>(17,208,376.00)</b>
<b>Total [S6L6.1C1] Mortgage Payable</b>		<b>(16,953,362.00)</b>	<b>(17,208,376.00)</b>

(255,014.00)

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

**Subgroup : None**

19103	Due From Hospice	2,744.00	0.00
19129	Due From AHAL II	615.00	0.00
19410	Due From JNH	158.00	0.00
19510	Due From DA - GC	13,253.00	0.00
22100	Due to CJC Comm	(83,226.00)	0.00
22101	Due to Homecare	(9,289.00)	0.00
22120	Due to LFCL	(123,981.00)	0.00

22128	Due to AHAL I	(93,935.00)	0.00
22150	Due to CJ Lifecare	(1,660,755.00)	(1,660,755.00)
22300	Due to CJCF	41,905.00	0.00
22310	Due to BCL	(157,448.00)	0.00
22320	Due to SR ADH	(1,400.00)	0.00
22330	Due to Kaplan Estates AL	410,604.00	0.00
<b>Subtotal : None</b>		<b>(1,660,755.00)</b>	<b>(1,660,755.00)</b>
<b>Total [S6L6.2C1]</b>	<b>Due to Related Parties, Subsidiaries &amp;</b>	<b>(1,660,755.00)</b>	<b>(1,660,755.00)</b>

**Group : [S6L8A.1C1] Net Assets Without Donor Restrictions**

**Subgroup : None**

29000	Net Assets	1,732,714.00	47,588.00
<b>Subtotal : None</b>		<b>1,732,714.00</b>	<b>47,588.00</b>
<b>Total [S6L8A.1C1]</b>	<b>Net Assets Without Donor Restriction:</b>	<b>1,732,714.00</b>	<b>47,588.00</b>

**Group : [S6L8A.1C2] Net Assets With Donor Restrictions**

**Subgroup : None**

2660	Temporarily Restricted Net Assets	(2,467,200.00)	(2,383,217.00)
34000	Foundation Donations Income	224,337.00	(83,983.00)
CLA-Slotnick Release	Slotnick Release from Donor Restricted	70,000.00	0.00
<b>Subtotal : None</b>		<b>(2,172,863.00)</b>	<b>(2,467,200.00)</b>
<b>Total [S6L8A.1C2]</b>	<b>Net Assets With Donor Restrictions</b>	<b>(2,172,863.00)</b>	<b>(2,467,200.00)</b>

**Group : [S2L1.1C1] Private Pay**

**Subgroup : None**

30100	Private Service Revenue	(1,180,260.00)	(1,445,260.00)
<b>Subtotal : None</b>		<b>(1,180,260.00)</b>	<b>(1,445,260.00)</b>
<b>Total [S2L1.1C1]</b>	<b>Private Pay</b>	<b>(1,180,260.00)</b>	<b>(1,445,260.00)</b>

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

**Subgroup : None**

30200	Medicare A Service Revenue	(2,161,561.00)	(3,287,012.00)
30210	Medicare Sequestration	36,899.00	532.00
<b>Subtotal : None</b>		<b>(2,124,662.00)</b>	<b>(3,286,480.00)</b>
<b>Total [S2L1.4C1]</b>	<b>Medicare-Fee-For-Service</b>	<b>(2,124,662.00)</b>	<b>(3,286,480.00)</b>

**Group : [S2L1.5C1] Medicare Managed Care (Part C)**

**Subgroup : None**

30500	Managed Care A Revenue	(1,043,695.00)	(808,803.00)
<b>Subtotal : None</b>		<b>(1,043,695.00)</b>	<b>(808,803.00)</b>
<b>Total [S2L1.5C1]</b>	<b>Medicare Managed Care (Part C)</b>	<b>(1,043,695.00)</b>	<b>(808,803.00)</b>

**Group : [S2L1.6C1] MassHealth Fee-for-Service**

**Subgroup : None**

3023.00	MEDICAID INCOME	1,213,750.00	0.00
30300	Medicaid Service Revenue	(5,940,392.00)	(5,684,354.00)
30310	Medicaid Pending Revenue	(87,525.00)	(150,861.00)
35096	Behavioral Care Mcaid	(24,350.00)	0.00
36005	Contra Adjs Mcaid	62,114.00	32,640.00
<b>Subtotal : None</b>		<b>(4,776,403.00)</b>	<b>(5,802,575.00)</b>
<b>Total [S2L1.6C1]</b>	<b>MassHealth Fee-for-Service</b>	<b>(4,776,403.00)</b>	<b>(5,802,575.00)</b>

**Group : [S2L1.8C1] Senior Care Options**

**Subgroup : None**

30530	Managed Care Medicaid Revenue	(3,383,493.00)	(2,377,293.00)
<b>Subtotal : None</b>		<b>(3,383,493.00)</b>	<b>(2,377,293.00)</b>
<b>Total [S2L1.8C1]</b>	<b>Senior Care Options</b>	<b>(3,383,493.00)</b>	<b>(2,377,293.00)</b>

**Group : [S2L1.12C1] Medicaid Patient Paid Amount**

**Subgroup : None**

3022.6	MEDICAID RESOURCE REVENUE	(1,213,750.00)	0.00
<b>Subtotal : None</b>		<b>(1,213,750.00)</b>	<b>0.00</b>
<b>Total [S2L1.12C1]</b>	<b>Medicaid Patient Paid Amount</b>	<b>(1,213,750.00)</b>	<b>0.00</b>

**Group : [S2L1.14C1] Veterans & Other Public**

<b>Subgroup : None</b>			
31800	Hospice	(398,809.00)	(591,248.00)
<b>Subtotal : None</b>		<b>(398,809.00)</b>	<b>(591,248.00)</b>
<b>Total [S2L1.14C1]</b>	<b>Veterans &amp; Other Public</b>	<b>(398,809.00)</b>	<b>(591,248.00)</b>

<b>Group : [S2L1.1C2] Ancillary-Private Pay</b>			
<b>Subgroup : None</b>			
35054	Lab Private	0.00	(66.00)
36014	PT Private	(892.00)	0.00
36024	OT Private	0.00	(3,700.00)
36034	ST Private	(97.00)	0.00
<b>Subtotal : None</b>		<b>(989.00)</b>	<b>(3,766.00)</b>
<b>Total [S2L1.1C2]</b>	<b>Ancillary-Private Pay</b>	<b>(989.00)</b>	<b>(3,766.00)</b>

<b>Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service</b>			
<b>Subgroup : None</b>			
30220	Medicare B Revenue	(51,761.00)	(1,849.00)
35011	Pharmacy Part A	(62,319.00)	(115,056.00)
35021	IV Ther Part A	(462.00)	(3,535.00)
35022	IV Ther Part B	(8,972.00)	(17,499.00)
35031	Med Supp Part A	(1,179.00)	(1,587.00)
35051	Lab Part A	(10,152.00)	(18,725.00)
35061	X-ray Part A	(1,541.00)	(1,393.00)
36001	Contra Adjs Part A	442,528.00	718,831.00
36002	Contra Adjs Part B	12,178.00	9,838.00
36008	Contra Adjs Medicare rounding	(95.00)	(21.00)
36011	PT Part A	(158,218.00)	(227,443.00)
36012	PT Part B	(29,944.00)	(66,124.00)
36021	OT Part A	(168,685.00)	(262,501.00)
36031	ST Part A	(39,972.00)	(92,777.00)
<b>Subtotal : None</b>		<b>(78,594.00)</b>	<b>(79,841.00)</b>
<b>Total [S2L1.4C2]</b>	<b>Ancillary-Medicare Fee-for-Service</b>	<b>(78,594.00)</b>	<b>(79,841.00)</b>

<b>Group : [S2L1.5C2] Ancillary-Medicare Managed Care (Part C)</b>			
<b>Subgroup : None</b>			
30520	Managed Care B Revenue	(61,895.00)	0.00
35012	Pharmacy Part B	0.00	(46.00)
35013	Pharmacy Other	(61,424.00)	(43,658.00)
35023	IV Ther Other	(903.00)	0.00
35033	Med Supp Other	(801.00)	(418.00)
35053	Lab Other	(6,435.00)	(5,740.00)
35063	X-ray Other	390.00	495.00
36003	Contra Adjs Managed Care/Other	319,719.00	275,079.00
36006	Contra Adjs Mcaid - Ancillaries - Mcd Pe	68.00	0.00
36007	Contra Adjs Managed/Other Part B	38.00	0.00
36013	PT Managed/Other	(95,893.00)	(108,298.00)
36019	PT Managed/Other Part B	(5,429.00)	0.00
36023	OT Other	(93,524.00)	(116,093.00)
36033	ST Other	(18,352.00)	(19,902.00)
36039	ST Managed/Other Part B	(1,743.00)	0.00
<b>Subtotal : None</b>		<b>(26,184.00)</b>	<b>(18,581.00)</b>
<b>Total [S2L1.5C2]</b>	<b>Ancillary-Medicare Managed Care (Part C)</b>	<b>(26,184.00)</b>	<b>(18,581.00)</b>

<b>Group : [S2L1.6C2] Ancillary-MassHealth Fee-for-Service</b>			
<b>Subgroup : None</b>			
30211	Medicare Sequestration Part B	648.00	0.00
35015	Pharmacy Mcaid	(218.00)	(129.00)
35035	Med Supp Mcaid	(364.00)	0.00
35055	Lab Mcaid	(1,974.00)	(40.00)
36015	PT Mcaid	(10,331.00)	0.00
36025	OT Mcaid	(6,664.00)	0.00
36035	ST Mcaid	(3,678.00)	0.00
<b>Subtotal : None</b>		<b>(22,581.00)</b>	<b>(169.00)</b>
<b>Total [S2L1.6C2]</b>	<b>Ancillary-MassHealth Fee-for-Service</b>	<b>(22,581.00)</b>	<b>(169.00)</b>

<b>Group : [S2L3.2C1] Endowment &amp; Other Non Recoverable Revenue</b>		
<b>Subgroup : None</b>		
33901	Federal Relief Grant Revenue	(2,931.00) (167,598.00)
33902	State Relief Grant Revenue	(720,278.00) (341,720.00)
42900	Miscellaneous Expense	(502.00) 2,472.00
CLA-Slotnick Cash Pay Slotnick Cash Payment (credit to contrib		(70,000.00) 0.00
<b>Subtotal : None</b>		<b>(793,711.00) (506,846.00)</b>
<b>Total [S2L3.2C1] Endowment &amp; Other Non Recoverabl</b>		<b>(793,711.00) (506,846.00)</b>

<b>Group : [S2L3.6C1] Prior Year Retroactive Revenue</b>		
<b>Subgroup : None</b>		
39000	Prior Year Income Adjustments	22,919.00 (29,123.00)
39001	Prior Year Contra Adjustments	(1.00) 0.00
<b>Subtotal : None</b>		<b>22,918.00 (29,123.00)</b>
<b>Total [S2L3.6C1] Prior Year Retroactive Revenue</b>		<b>22,918.00 (29,123.00)</b>

<b>Group : [S2L3.7C1] Interest Income</b>		
<b>Subgroup : None</b>		
38000	Interest Income	(12,031.00) (1,787.00)
<b>Subtotal : None</b>		<b>(12,031.00) (1,787.00)</b>
<b>Total [S2L3.7C1] Interest Income</b>		<b>(12,031.00) (1,787.00)</b>

<b>Group : [S2L3.9C1] Administrative &amp; General Recoverable Income</b>		
<b>Subgroup : None</b>		
33900	Other Miscellaneous Income	(2,230.00) (16,554.00)
33903	Paycheck Protection Program Revenue	(1,489,375.00) 0.00
33910	Casualty (Gain) Loss	39,389.00 0.00
<b>Subtotal : None</b>		<b>(1,452,216.00) (16,554.00)</b>
<b>Total [S2L3.9C1] Administrative &amp; General Recoverable</b>		<b>(1,452,216.00) (16,554.00)</b>

<b>Group : [S3L1.1C1] Director of Nurses Salary</b>		
<b>Subgroup : None</b>		
60020	Salaries: DON	111,965.00 119,232.00
<b>Subtotal : None</b>		<b>111,965.00 119,232.00</b>
<b>Total [S3L1.1C1] Director of Nurses Salary</b>		<b>111,965.00 119,232.00</b>

<b>Group : [S3L1.7C1] Registered Nurses Salaries</b>		
<b>Subgroup : None</b>		
60021	Salaries: ADON/SDC	115,689.00 95,460.00
60023	Salaries: RN Mgmt	115,292.00 82,886.00
60030	Salaries: RN	899,357.00 1,099,790.00
60035	Salaries: RN 6th floor	28,954.00 0.00
60065	Salaries: Nursing Clerical	84,491.00 87,180.00
60090	PTO Accruals: Nursing	14,467.00 (4,017.00)
<b>Subtotal : None</b>		<b>1,258,250.00 1,361,299.00</b>
<b>Total [S3L1.7C1] Registered Nurses Salaries</b>		<b>1,258,250.00 1,361,299.00</b>

<b>Group : [S3L1.12C1] Licensed Practical Nurses Salary</b>		
<b>Subgroup : None</b>		
60024	Salaries: LPN Mgmt	171,669.00 114,758.00
60040	Salaries: LPN	1,313,235.00 865,154.00
<b>Subtotal : None</b>		<b>1,484,904.00 979,912.00</b>
<b>Total [S3L1.12C1] Licensed Practical Nurses Salary</b>		<b>1,484,904.00 979,912.00</b>

<b>Group : [S3L1.17C1] Certified Nurses Aides Salaries</b>		
<b>Subgroup : None</b>		
60050	Salaries: CNA/RCA/HHA	2,610,239.00 2,316,086.00
60058	Salaries: TNA	4,789.00 14,611.00
<b>Subtotal : None</b>		<b>2,615,028.00 2,330,697.00</b>
<b>Total [S3L1.17C1] Certified Nurses Aides Salaries</b>		<b>2,615,028.00 2,330,697.00</b>

<b>Group : [S3L2.1C1] Administration Salaries</b>		
<b>Subgroup : [S3L2.1C1] Administrator Salaries</b>		
40001	Salaries: Administrator in Training	0.00 10,710.00
40020	Salaries: Administration	131,718.00 138,001.00

40090	PTO Accruals: Administration	667.00	(2,235.00)
<b>Subtotal [S3L2.1C1A] Administrator Salaries</b>		<b>132,385.00</b>	<b>146,476.00</b>
<b>Total [S3L2.1C1] Administration Salaries</b>		<b>132,385.00</b>	<b>146,476.00</b>
<b>Group : [S3L2.7C1] Clerical Staff Salaries</b>			
<b>Subgroup : None</b>			
40060	Salaries: Clerical/Administrative	79,850.00	71,445.00
68000	Salaries: Admissions	51,318.00	51,199.00
<b>Subtotal : None</b>		<b>131,168.00</b>	<b>122,644.00</b>
<b>Total [S3L2.7C1] Clerical Staff Salaries</b>		<b>131,168.00</b>	<b>122,644.00</b>
<b>Group : [S3L2.10C1] Clerical Staff Purchased Service</b>			
<b>Subgroup : None</b>			
42170	Office Purchased Services	43,621.00	31,500.00
42960	Qualified Personnel Expense	340,019.00	516,161.00
<b>Subtotal : None</b>		<b>383,640.00</b>	<b>547,661.00</b>
<b>Total [S3L2.10C1] Clerical Staff Purchased Service</b>		<b>383,640.00</b>	<b>547,661.00</b>
<b>Group : [S3L2.11C1] Electronic Data Processing, Payroll &amp; Bookkeeping Services</b>			
<b>Subgroup : None</b>			
42010	Payroll Bookkeeping Expense (ADP)	38,764.00	35,919.00
42015	Software Service	71,971.00	43,822.00
42030	Computer/Server Expense	4,038.00	39,844.00
<b>Subtotal : None</b>		<b>114,773.00</b>	<b>119,585.00</b>
<b>Total [S3L2.11C1] Electronic Data Processing, Payroll &amp;</b>		<b>114,773.00</b>	<b>119,585.00</b>
<b>Group : [S3L2.12C1] Office Supplies</b>			
<b>Subgroup : None</b>			
42040	Postage Expense	291.00	(8.00)
42050	Bank Charges	7,434.00	9,510.00
42160	Office Supplies & Expense	18,306.00	14,301.00
43160	Business Development Supplies & Expe	252.00	1,987.00
43170	Business Development Purchased Servi	336.00	1,656.00
<b>Subtotal : None</b>		<b>26,619.00</b>	<b>27,446.00</b>
<b>Total [S3L2.12C1] Office Supplies</b>		<b>26,619.00</b>	<b>27,446.00</b>
<b>Group : [S3L2.13C1] Telecommunications (e.g. Internet &amp; Phone)</b>			
<b>Subgroup : None</b>			
42060	Telephone-Cable-Internet Expense	76,638.00	50,307.00
42070	Cell Phone Reimbursement Expense	1,207.00	1,050.00
<b>Subtotal : None</b>		<b>77,845.00</b>	<b>51,357.00</b>
<b>Total [S3L2.13C1] Telecommunications (e.g. Internet &amp; F</b>		<b>77,845.00</b>	<b>51,357.00</b>
<b>Group : [S3L2.15C1] Travel, Conventions &amp; Meetings</b>			
<b>Subgroup : None</b>			
42120	Travel Expense	1,378.00	212.00
<b>Subtotal : None</b>		<b>1,378.00</b>	<b>212.00</b>
<b>Total [S3L2.15C1] Travel, Conventions &amp; Meetings</b>		<b>1,378.00</b>	<b>212.00</b>
<b>Group : [S3L2.16C1] Advertising: Help Wanted</b>			
<b>Subgroup : None</b>			
42600	Staff Recruitment Expense	38,253.00	41,990.00
<b>Subtotal : None</b>		<b>38,253.00</b>	<b>41,990.00</b>
<b>Total [S3L2.16C1] Advertising: Help Wanted</b>		<b>38,253.00</b>	<b>41,990.00</b>
<b>Group : [S3L2.18C1] Continuing Professional Education / Training &amp; Development</b>			
<b>Subgroup : [S3L2.18CAdministration Education / Training</b>			
42140	Prof Meetings & Education Exp	1,875.00	1,107.00
<b>Subtotal [S3L2.18C1Administration Education / Training</b>		<b>1,875.00</b>	<b>1,107.00</b>
<b>Total [S3L2.18C1] Continuing Professional Education / T</b>		<b>1,875.00</b>	<b>1,107.00</b>
<b>Group : [S3L2.19C1] Accounting Services (not related to Appeals)</b>			
<b>Subgroup : None</b>			

42710	Accounting Expense	102,092.00	77,888.00
<b>Subtotal : None</b>		<b>102,092.00</b>	<b>77,888.00</b>
<b>Total [S3L2.19C1]</b>	<b>Accounting Services (not related to A)</b>	<b>102,092.00</b>	<b>77,888.00</b>

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

<b>Subgroup : None</b>			
42740	Liability Insurance	232,283.00	247,050.00
<b>Subtotal : None</b>		<b>232,283.00</b>	<b>247,050.00</b>
<b>Total [S3L2.20C1]</b>	<b>Insurance: Malpractice &amp; General Liab</b>	<b>232,283.00</b>	<b>247,050.00</b>

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

<b>Subgroup : None</b>			
40300	Prof Service/Consultant	48,803.00	32,078.00
42915	Hairdresser	677.00	708.00
42925	Corporate Taxes	1,000.00	0.00
45299	Loss on Refinancing	0.00	1,420,619.00
60170	Nursing Purchased Services	1,476.00	0.00
89000	Prior Year Expense Adjustments	48,563.00	32,312.00
<b>Subtotal : None</b>		<b>100,519.00</b>	<b>1,485,717.00</b>
<b>Total [S3L2.22C1]</b>	<b>Other A &amp; G Expenses</b>	<b>100,519.00</b>	<b>1,485,717.00</b>

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

<b>Subgroup : None</b>			
42700	Marketing Expense	0.00	(34.00)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(34.00)</b>
<b>Total [S3L2B.1C1]</b>	<b>Advertising Marketing</b>	<b>0.00</b>	<b>(34.00)</b>

**Group : [S3L2B.2C1] Licenses & Dues Not Patient Related to Resident Care**

<b>Subgroup : None</b>			
42150	Licenses and Dues Expense	22,028.00	19,870.00
42920	Permits and Filing Fees	50.00	1,442.00
<b>Subtotal : None</b>		<b>22,078.00</b>	<b>21,312.00</b>
<b>Total [S3L2B.2C1]</b>	<b>Licenses &amp; Dues Not Patient Related to</b>	<b>22,078.00</b>	<b>21,312.00</b>

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

<b>Subgroup : None</b>			
42720	Legal Expense	13,175.00	13,632.00
<b>Subtotal : None</b>		<b>13,175.00</b>	<b>13,632.00</b>
<b>Total [S3L2B.6C1]</b>	<b>Legal: Other</b>	<b>13,175.00</b>	<b>13,632.00</b>

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

<b>Subgroup : None</b>			
42999	Management Fee Expense	854,307.00	867,308.00
<b>Subtotal : None</b>		<b>854,307.00</b>	<b>867,308.00</b>
<b>Total [S3L2B.8C1]</b>	<b>Management Company Fees</b>	<b>854,307.00</b>	<b>867,308.00</b>

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

<b>Subgroup : None</b>			
42950	Interest Expense-working capital	457.00	459.00
<b>Subtotal : None</b>		<b>457.00</b>	<b>459.00</b>
<b>Total [S3L2B.10C1]</b>	<b>Interest on Working Capital</b>	<b>457.00</b>	<b>459.00</b>

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

<b>Subgroup : None</b>			
42910	Fines and Penalties / Late Fees	13,524.00	1,062.00
<b>Subtotal : None</b>		<b>13,524.00</b>	<b>1,062.00</b>
<b>Total [S3L2B.11C1]</b>	<b>Fines, Late Fees, Penalties including I</b>	<b>13,524.00</b>	<b>1,062.00</b>

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

<b>Subgroup : None</b>			
80100	Bad Debt Expense	168,000.00	167,880.00
<b>Subtotal : None</b>		<b>168,000.00</b>	<b>167,880.00</b>
<b>Total [S3L2B.14C1]</b>	<b>Bad Debt Expenses</b>	<b>168,000.00</b>	<b>167,880.00</b>

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



<b>Subgroup : None</b>			
80800	User Fee Expense	883,982.00	814,127.00
<b>Subtotal : None</b>		<b>883,982.00</b>	<b>814,127.00</b>
<b>Total [S3L2B.15C1]</b>	<b>User Fee Assessment</b>	<b>883,982.00</b>	<b>814,127.00</b>
<b>Group : [S3L3.5C1] Plant Operations: Salaries</b>			
<b>Subgroup : None</b>			
51001	Salaries: Plant	145,087.00	151,331.00
51090	PTO Accruals: Plant	331.00	(1,054.00)
<b>Subtotal : None</b>		<b>145,418.00</b>	<b>150,277.00</b>
<b>Total [S3L3.5C1]</b>	<b>Plant Operations: Salaries</b>	<b>145,418.00</b>	<b>150,277.00</b>
<b>Group : [S3L3.8C1] Plant Operations: Purchased Service</b>			
<b>Subgroup : None</b>			
51100	Landscaping & Snow Removal	52,163.00	31,282.00
51170	Plant Purchased Services	307,704.00	201,915.00
<b>Subtotal : None</b>		<b>359,867.00</b>	<b>233,197.00</b>
<b>Total [S3L3.8C1]</b>	<b>Plant Operations: Purchased Service</b>	<b>359,867.00</b>	<b>233,197.00</b>
<b>Group : [S3L3.9C1] Plant Operations: Supplies &amp; Expenses</b>			
<b>Subgroup : None</b>			
51160	Plant Supplies & Expense	33,089.00	37,737.00
<b>Subtotal : None</b>		<b>33,089.00</b>	<b>37,737.00</b>
<b>Total [S3L3.9C1]</b>	<b>Plant Operations: Supplies &amp; Expense</b>	<b>33,089.00</b>	<b>37,737.00</b>
<b>Group : [S3L3.10C1] Plant Operations: Utilities</b>			
<b>Subgroup : None</b>			
51210	Utility: Oil & Gas	80,516.00	48,069.00
51220	Utility: Water	42,307.00	41,311.00
51230	Utility: Electric	162,778.00	151,206.00
<b>Subtotal : None</b>		<b>285,601.00</b>	<b>240,586.00</b>
<b>Total [S3L3.10C1]</b>	<b>Plant Operations: Utilities</b>	<b>285,601.00</b>	<b>240,586.00</b>
<b>Group : [S3L3.13C1] Dietician: Salaries</b>			
<b>Subgroup : None</b>			
52030	Salaries: Dietician	88,423.00	83,019.00
<b>Subtotal : None</b>		<b>88,423.00</b>	<b>83,019.00</b>
<b>Total [S3L3.13C1]</b>	<b>Dietician: Salaries</b>	<b>88,423.00</b>	<b>83,019.00</b>
<b>Group : [S3L3.18C1] Dietary: Salaries</b>			
<b>Subgroup : None</b>			
52010	Salaries: Dietary Mgrs	82,171.00	79,071.00
52021	Salaries: Cooks	265,410.00	231,357.00
52023	Salaries: Homemaker	238,015.00	207,161.00
52040	Salaries: Cafe	27,636.00	25,638.00
52090	PTO Accruals: Dietary	2,591.00	(892.00)
<b>Subtotal : None</b>		<b>615,823.00</b>	<b>542,335.00</b>
<b>Total [S3L3.18C1]</b>	<b>Dietary: Salaries</b>	<b>615,823.00</b>	<b>542,335.00</b>
<b>Group : [S3L3.21C1] Dietary: Food</b>			
<b>Subgroup : None</b>			
42630	EE Meals	1,471.00	10.00
52200	Food Expense	452,644.00	363,120.00
52250	Caf+--+ Food Expense	28,377.00	21,662.00
<b>Subtotal : None</b>		<b>482,492.00</b>	<b>384,792.00</b>
<b>Total [S3L3.21C1]</b>	<b>Dietary: Food</b>	<b>482,492.00</b>	<b>384,792.00</b>
<b>Group : [S3L3.23C1] Dietary: Supplies &amp; Expenses</b>			
<b>Subgroup : None</b>			
52160	Dietary Supplies & Expense	82,039.00	52,142.00
52170	Dietary Purchased Services	(5.00)	2,400.00
52255	Caf+--+ Supplies & Expense	3,833.00	3,813.00
<b>Subtotal : None</b>		<b>85,867.00</b>	<b>58,355.00</b>
<b>Total [S3L3.23C1]</b>	<b>Dietary: Supplies &amp; Expenses</b>	<b>85,867.00</b>	<b>58,355.00</b>

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

**Subgroup : [S3L3.24C1A] Housekeeping Salaries**

54000	Salaries: Housekeeping	231,391.00	206,830.00
54090	PTO Accruals: Housekeeping	1,134.00	65.00
<b>Subtotal [S3L3.24C1A] Housekeeping Salaries</b>		<b>232,525.00</b>	<b>206,895.00</b>

**Subgroup : [S3L3.24C1B] Laundry Salaries**

53000	Salaries: Laundry	138,416.00	125,031.00
53090	PTO Accruals: Laundry	1,095.00	(598.00)
<b>Subtotal [S3L3.24C1B] Laundry Salaries</b>		<b>139,511.00</b>	<b>124,433.00</b>

<b>Total [S3L3.24C1] Housekeeping / Laundry: Salaries</b>	<b>372,036.00</b>	<b>331,328.00</b>
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**Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service**

**Subgroup : [S3L3.27C1A] Laundry Purchased Service**

53170	Laundry Purchased Services	1,810.00	2,778.00
<b>Subtotal [S3L3.27C1A] Laundry Purchased Service</b>		<b>1,810.00</b>	<b>2,778.00</b>

<b>Total [S3L3.27C1] Housekeeping / Laundry: Purchased</b>	<b>1,810.00</b>	<b>2,778.00</b>
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**Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense**

**Subgroup : [S3L3.28C1A] Housekeeping Supplies & Expenses**

54160	Housekeeping Supplies & Expense	57,228.00	59,276.00
<b>Subtotal [S3L3.28C1A] Housekeeping Supplies &amp; Expenses</b>		<b>57,228.00</b>	<b>59,276.00</b>

**Subgroup : [S3L3.28C1B] Laundry Supplies & Expense**

53160	Laundry Supplies & Expense	33,108.00	30,525.00
<b>Subtotal [S3L3.28C1B] Laundry Supplies &amp; Expense</b>		<b>33,108.00</b>	<b>30,525.00</b>

<b>Total [S3L3.28C1] Housekeeping / Laundry: Supplies &amp;</b>	<b>90,336.00</b>	<b>89,801.00</b>
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**Group : [S3L3.29C1] Housekeeping / Laundry: Linen & Bedding**

**Subgroup : None**

53200	Linens & Bedding	7,511.00	13,705.00
<b>Subtotal : None</b>		<b>7,511.00</b>	<b>13,705.00</b>

<b>Total [S3L3.29C1] Housekeeping / Laundry: Linen &amp; Bedding</b>	<b>7,511.00</b>	<b>13,705.00</b>
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**Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries**

**Subgroup : None**

60060	Salaries: Medical Records	43,585.00	57,202.00
<b>Subtotal : None</b>		<b>43,585.00</b>	<b>57,202.00</b>

<b>Total [S3L3.36C1] Unit Clerks &amp; Medical Records: Salaries</b>	<b>43,585.00</b>	<b>57,202.00</b>
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**Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries**

**Subgroup : [S3L3.40C1A] MDS Salaries**

60022	Salaries: Clin Reimb - RN	170,358.00	102,086.00
60025	Salaries: Clin Reimb - LPN	17,932.00	81,333.00
<b>Subtotal [S3L3.40C1A] MDS Salaries</b>		<b>188,290.00</b>	<b>183,419.00</b>

<b>Total [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries</b>	<b>188,290.00</b>	<b>183,419.00</b>
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**Group : [S3L3.48C1] Social Service Worker: Salaries**

**Subgroup : None**

67001	Salaries: Social Services, LICSW	87,109.00	90,173.00
67090	PTO Accruals: Social Services/Admission	212.00	621.00
<b>Subtotal : None</b>		<b>87,321.00</b>	<b>90,794.00</b>

<b>Total [S3L3.48C1] Social Service Worker: Salaries</b>	<b>87,321.00</b>	<b>90,794.00</b>
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**Group : [S3L3.56C1] Indirect Restorative Therapy: Salaries**

**Subgroup : None**

7011.1	Indirect Therapy Salaries	122,296.00	0.00
<b>Subtotal : None</b>		<b>122,296.00</b>	<b>0.00</b>

<b>Total [S3L3.56C1] Indirect Restorative Therapy: Salaries</b>	<b>122,296.00</b>	<b>0.00</b>
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**Group : [S3L3.60C1] Direct Restorative Therapy: Salaries**

<b>Subgroup : None</b>			
77001	Salaries: Rehab Mgmt CJNH	75,340.00	67,130.00
77011	Salaries: PT CJNH	146,605.00	184,706.00
77016	Salaries: PTA CJNH	5,357.00	5,992.00
77021	Salaries: OTR CJNH	100,364.00	141,208.00
77026	Salaries: COTA CJNH	7,689.00	16,874.00
77031	Salaries: SLP CJNH	46,478.00	80,698.00
77090	PTO Accruals: Rehab	1,397.00	(1,415.00)
77170	Rehab Purchased Services	(14,921.00)	0.00
<b>Subtotal : None</b>		<b>368,309.00</b>	<b>495,193.00</b>
<b>Total [S3L3.60C1] Direct Restorative Therapy: Salaries</b>		<b>368,309.00</b>	<b>495,193.00</b>

<b>Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries</b>			
<b>Subgroup : None</b>			
70000	Salaries: Activities	205,062.00	160,343.00
70090	PTO Accruals: Activities	779.00	(799.00)
71000	Salaries: Spa	98,811.00	100,498.00
<b>Subtotal : None</b>		<b>304,652.00</b>	<b>260,042.00</b>
<b>Total [S3L3.64C1] Recreational Therapy/Activities: Salar</b>		<b>304,652.00</b>	<b>260,042.00</b>

<b>Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service</b>			
<b>Subgroup : None</b>			
70170	Activities Purchased Services	17,669.00	2,325.00
<b>Subtotal : None</b>		<b>17,669.00</b>	<b>2,325.00</b>
<b>Total [S3L3.67C1] Recreational Therapy/Activities: Purc</b>		<b>17,669.00</b>	<b>2,325.00</b>

<b>Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies &amp; Expenses</b>			
<b>Subgroup : None</b>			
70160	Activities Supplies & Expense	13,270.00	5,742.00
<b>Subtotal : None</b>		<b>13,270.00</b>	<b>5,742.00</b>
<b>Total [S3L3.68C1] Recreational Therapy/Activities: Supp</b>		<b>13,270.00</b>	<b>5,742.00</b>

<b>Group : [S3L3.78C1] Travel: Motor Vehicle Expense</b>			
<b>Subgroup : None</b>			
42105	Transportation Expense	2,291.00	2,341.00
42110	Motor Vehicle Expense	662.00	240.00
42130	Mileage Reimbursement	0.00	55.00
<b>Subtotal : None</b>		<b>2,953.00</b>	<b>2,636.00</b>
<b>Total [S3L3.78C1] Travel: Motor Vehicle Expense</b>		<b>2,953.00</b>	<b>2,636.00</b>

<b>Group : [S3L3.82C1] Physician Services: Medical Director</b>			
<b>Subgroup : None</b>			
63300	Consultant Medical Director	18,000.00	13,500.00
<b>Subtotal : None</b>		<b>18,000.00</b>	<b>13,500.00</b>
<b>Total [S3L3.82C1] Physician Services: Medical Director</b>		<b>18,000.00</b>	<b>13,500.00</b>

<b>Group : [S3L3.87C1] Legend Drugs</b>			
<b>Subgroup : None</b>			
78011	Pharmacy Part A	80,072.00	116,972.00
78013	Pharmacy Managed Care	53,724.00	37,149.00
78014	Pharmacy Private	(1,562.00)	(1,908.00)
78021	IV Ther Part A	515.00	3,875.00
78023	IV Ther Other	3,378.00	2,248.00
78031	Med Supp Part A	1,942.00	1,400.00
78033	Med Supp Other	2,881.00	5,396.00
78035	Med Supp Mcaid	0.00	(9.00)
78041	Oxygen Part A	0.00	51.00
78043	Oxygen Other	25,973.00	26,935.00
78051	Lab Part A	9,343.00	19,986.00
78053	Lab Other	13,760.00	9,859.00
78061	X-ray Part A	3,789.00	2,101.00
78063	X-ray Other	2,254.00	8,579.00
78071	Ambulance Part A	0.00	1,627.00
78073	Ambulance Other	1,020.00	5,070.00
<b>Subtotal : None</b>		<b>197,089.00</b>	<b>239,331.00</b>

<b>Total [S3L3.87C1]</b>	<b>Legend Drugs</b>	<b>197,089.00</b>	<b>239,331.00</b>
<b>Group : [S3L3.89C1] House Supplies Not Resold</b>			
<b>Subgroup : None</b>			
60160	Nursing Supplies & Expense	307,990.00	274,620.00
60161	Nursing Supplies & Expense - PPE	43,491.00	87,065.00
60162	Nursing Supplies & Expense - Covid19 T	186,300.00	353,407.00
77160	Rehab Supplies & Expense	18,355.00	19,150.00
<b>Subtotal : None</b>		<b>556,136.00</b>	<b>734,242.00</b>
<b>Total [S3L3.89C1]</b>	<b>House Supplies Not Resold</b>	<b>556,136.00</b>	<b>734,242.00</b>
<b>Group : [S3L3.92C1] Pharmacy Consultant</b>			
<b>Subgroup : None</b>			
63350	Consultant Pharmacy	1,502.00	1,749.00
<b>Subtotal : None</b>		<b>1,502.00</b>	<b>1,749.00</b>
<b>Total [S3L3.92C1]</b>	<b>Pharmacy Consultant</b>	<b>1,502.00</b>	<b>1,749.00</b>
<b>Group : [S3L4.1C1] Depreciaton</b>			
<b>Subgroup : [S3L4.1C1] Building Depreciation</b>			
45400	Depreciation expense	1,027,230.00	1,017,729.00
<b>Subtotal [S3L4.1C1A] Building Depreciation</b>		<b>1,027,230.00</b>	<b>1,017,729.00</b>
<b>Subgroup : [S3L4.1C1] Equipment Depreciation</b>			
45450	Amortization expense	582.00	0.00
<b>Subtotal [S3L4.1C1C] Equipment Depreciation</b>		<b>582.00</b>	<b>0.00</b>
<b>Total [S3L4.1C1]</b>	<b>Depreciaton</b>	<b>1,027,812.00</b>	<b>1,017,729.00</b>
<b>Group : [S3L4.2C1] Long Term Interest Expense SNF-CR</b>			
<b>Subgroup : None</b>			
42750	Mortgage Insurance	86,317.00	105,067.00
45200	Interest Expense on long term debt	476,373.00	541,486.00
45460	Amortization expense - MAC	2,856.00	10,345.00
<b>Subtotal : None</b>		<b>565,546.00</b>	<b>656,898.00</b>
<b>Total [S3L4.2C1]</b>	<b>Long Term Interest Expense SNF-CR</b>	<b>565,546.00</b>	<b>656,898.00</b>
<b>Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
45100	Real Estate taxes or PILOT fees	25,000.00	6,250.00
<b>Subtotal : None</b>		<b>25,000.00</b>	<b>6,250.00</b>
<b>Total [S3L4.8C1]</b>	<b>Real Estate Tax Expense-SNF-CR</b>	<b>25,000.00</b>	<b>6,250.00</b>
<b>Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
42090	Operating Lease Expense-Equipment	2,489.00	2,926.00
45350	Parking Rental	164,471.00	144,000.00
<b>Subtotal : None</b>		<b>166,960.00</b>	<b>146,926.00</b>
<b>Total [S3L4.12C1]</b>	<b>Other Fixed Cost Expense-SNF-CR</b>	<b>166,960.00</b>	<b>146,926.00</b>
<b>Group : [CLA-53.01] LA-Group Health/Life</b>			
<b>Subgroup : None</b>			
42851	Health Insurance Expense	339,773.00	374,565.00
42860	Life & Disability Insurance Expense	4,983.00	6,289.00
<b>Subtotal : None</b>		<b>344,756.00</b>	<b>380,854.00</b>
<b>Total [CLA-53.01]</b>	<b>LA-Group Health/Life</b>	<b>344,756.00</b>	<b>380,854.00</b>
<b>Group : [CLA-53.02] LA-Employee Pensions</b>			
<b>Subgroup : None</b>			
42820	Pension Expense	0.00	12,833.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>12,833.00</b>
<b>Total [CLA-53.02]</b>	<b>LA-Employee Pensions</b>	<b>0.00</b>	<b>12,833.00</b>
<b>Group : [CLA-53.03] LA-Employee Benefits</b>			
<b>Subgroup : None</b>			
42610	EE relations	33,994.00	21,748.00

42620	Uniform Expense	0.00	7.00
42830	Longevity Bonus	0.00	20,404.00
42852	Dental Insurance Expense	6,931.00	6,342.00
<b>Subtotal : None</b>		<b>40,925.00</b>	<b>48,501.00</b>
<b>Total [CLA-53.03]</b>	<b>LA-Employee Benefits</b>	<b>40,925.00</b>	<b>48,501.00</b>
<b>Group : [CLA-53.04] LA-Payroll Taxes</b>			
<b>Subgroup : None</b>			
42800	Payroll Tax Expense	613,212.00	553,618.00
42810	Unemployment Expense	48,830.00	47,518.00
<b>Subtotal : None</b>		<b>662,042.00</b>	<b>601,136.00</b>
<b>Total [CLA-53.04]</b>	<b>LA-Payroll Taxes</b>	<b>662,042.00</b>	<b>601,136.00</b>
<b>Group : [CLA-53.05] LA-Workers Comp</b>			
<b>Subgroup : None</b>			
42880	Workers Comp Expense	100,873.00	92,714.00
<b>Subtotal : None</b>		<b>100,873.00</b>	<b>92,714.00</b>
<b>Total [CLA-53.05]</b>	<b>LA-Workers Comp</b>	<b>100,873.00</b>	<b>92,714.00</b>
<b>NET (INCOME) LOSS</b>		<b>0.00</b>	<b>0.00</b>
<b>Sum of Account Groups</b>		<b>0.00</b>	<b>0.00</b>

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