

Client: **A443129 - Medway Country Manor, Inc.**
Engagement: **MDMC 2022 - Medway Country Manor, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - SNF-CR TB Report**

Account	Description	PP-1 12/31/2021	FS CP 12/31/2022	JE Ref #	CAIDJE	CAID 12/31/2022
Group : [BS] Balance Sheet						
Subgroup : None						
1005.0502	Chase Visa- Medway	0.00	2,340.89		0.00	2,340.89
1006.0502	American Express- Medway	(34,929.62)	(2,778.80)		0.00	(2,778.80)
1008.0502	Cash Lockbox Wells Fargo- Medway	0.00	15,113.62		0.00	15,113.62
1009.0502	Cash New Operating- Medway	17,585.23	24,154.48		0.00	24,154.48
1010.0502	Cash Operating- Medway	1,117,473.41	822,566.11		0.00	822,566.11
1012.0502	Cash Lockbox- Medway	3,000.00	3,000.00		0.00	3,000.00
1013.0502	Cash Deposits Commerce- Medway	478.21	478.21		0.00	478.21
1015.0502	Cash Payroll Commerce- Medway	(454.89)	(2,811.72)		0.00	(2,811.72)
1022.0502	Cash PNA Checking- Medway	66,170.33	21,593.76		0.00	21,593.76
1060.0502	Cash Petty Cash- Medway	200.00	200.00		0.00	200.00
1061.0502	Cash PNA Petty Cash- Medway	200.00	200.00		0.00	200.00
1105.0000	A/r HMO	66,467.89	192,396.74		0.00	192,396.74
1110.0000	A/r Private	298,436.14	632,684.33		0.00	632,684.33
1120.0000	A/r Medicare	204,083.98	271,571.06		0.00	271,571.06
1122.0000	MCR A Bad Debt Copay	6,994.97	2,686.52		0.00	2,686.52
1130.0000	A/r Medicaid	330,274.11	510,186.63		0.00	510,186.63
1135.0000	A/r Hospice	42,775.80	100,745.92		0.00	100,745.92
1140.0000	A/r Budget	33,316.49	81,865.33		0.00	81,865.33
1161.0000	Allowance for Bad Debt	(522,245.56)	(634,238.88)		0.00	(634,238.88)
1162.0000	Allowance for Bad Debt - Coinsurance	(14,846.78)	(22,980.34)		0.00	(22,980.34)
1222.0000	Prepaid Insurance	128,427.21	172,056.88		0.00	172,056.88
1222.5000	Prepaid Insurance - Installments	(121,883.67)	(144,807.88)		0.00	(144,807.88)
1290.0000	Prepaid Expenses	59,570.56	4,232.53		0.00	4,232.53
1450.0000	Security Deposits	5,000.00	5,000.00		0.00	5,000.00
1536.0000	Construction In Progress	0.00	37,500.00		0.00	37,500.00
1540.0000	Leasehold Improvements	436,908.73	552,073.42		0.00	552,073.42
1560.0000	Major Movable Equip	353,855.69	393,876.16		0.00	393,876.16
1640.0000	Accum Depreciation LHI	(154,173.81)	(183,367.16)		0.00	(183,367.16)
1660.0000	Accum Deprec. MME	(307,633.00)	(324,780.65)		0.00	(324,780.65)
2100.0000	Accounts Payable	(1,156,442.45)	(1,473,277.85)		0.00	(1,473,277.85)
2120.5000	Tender Touch Note Payable ST	(200,745.96)	0.00		0.00	0.00
2124.0000	Line Of Credit	(3,583.50)	(2,606.07)		0.00	(2,606.07)
2127.0000	Loans Payable LT- COVID EIDL	0.00	(2,000,000.00)		0.00	(2,000,000.00)
2200.0000	Loans & Exchanges	8,935.91	(7,497.40)		0.00	(7,497.40)
2204.5000	Due To/From Mavado	49,666.69	199,666.69		0.00	199,666.69
2204.5001	Due To/From Amherst	(28,667.56)	1,515.70		0.00	1,515.70
2204.5003	Due To/From Gardner	14,518.69	14,518.69		0.00	14,518.69
2204.5004	Due To/From Townview	(7,267.83)	(5,123.43)		0.00	(5,123.43)
2204.5100	Due To/From Palm Gardens	498,000.00	498,000.00		0.00	498,000.00
2204.5202	Due To/From David Simha	77,863.76	116,708.84		0.00	116,708.84
2204.5205	Due To/From Shimon Lefkowitz	101,450.00	(37,325.36)		0.00	(37,325.36)
2210.0552	Due To/From Realty- Medway	(704,771.75)	(865,323.27)		0.00	(865,323.27)
2262.0000	Patient Trust Fund	(63,044.30)	(24,634.49)		0.00	(24,634.49)
2272.0000	Deferred Revenue	(41,674.55)	(195,427.01)		0.00	(195,427.01)
2276.0000	Due to/From Medicare	0.01	(2,147.16)		0.00	(2,147.16)
2276.0001	Due to/From Medicare PDPM - 1135 Waiver	(6,412.46)	(6,412.46)		0.00	(6,412.46)
2278.0000	Due to/From Managed Care	325.61	312.11		0.00	312.11
2279.0000	Due to/From HMO	2,730.98	2,730.98		0.00	2,730.98
2310.7900	Extraordinary FICA Payable	(93,500.86)	0.00		0.00	0.00
2330.7900	Extraordinary SWT Payable	994.34	0.00		0.00	0.00
2500.0000	Accrued Expenses	(25,205.07)	(100,126.50)		0.00	(100,126.50)
2501.0000	Accrued Payroll	(290,505.49)	(317,401.61)		0.00	(317,401.61)
2502.0000	Accrued Payroll Taxes	(19,482.27)	(22,384.47)		0.00	(22,384.47)
2507.0000	Accrued Management Fees	(498,735.81)	(498,735.81)		0.00	(498,735.81)
2800.0000	Capital	161,691.37	161,691.37		0.00	161,691.37
2803.0000	Retained Earnings	587,473.62	(4,188.92)		0.00	(4,188.92)
2810.0000	Capital Stock	(1,000.00)	(1,000.00)		0.00	(1,000.00)
2901.0000	Capital Contributions/Distributions	119,000.00	119,000.00		0.00	119,000.00
2902.0000	David Simha - Draws	33,250.00	33,250.00		0.00	33,250.00
2905.0000	Shimon Lefkowitz - Draws	61,750.00	61,750.00		0.00	61,750.00
Subtotal : None		591,662.54	(1,823,710.27)		0.00	(1,823,710.27)
Total [BS] Balance Sheet		591,662.54	(1,823,710.27)		0.00	(1,823,710.27)

Group : [P&L] Profit & Loss						
Subgroup : None						
3040.000	MEDICAID PPA INCOME	0.00	0.00		0.00	0.00
3110.0000	Income R&B Medicaid	(2,507,898.43)	(2,545,995.54)	CAIDJE - 1	(0.00)	(2,545,995.54)
3115.0000	Income R&B Hospice	(287,550.98)	(334,139.66)	CAIDJE - 1	(0.00)	(334,139.66)
3145.0000	Income PT- MCD W/O	(4,927.46)	(10,412.12)	CAIDJE - 1	(0.00)	(10,412.12)
3146.0000	Income ST- MCD W/O	(4,041.26)	(2,268.89)		0.00	(2,268.89)
3147.0000	Income OT- MCD W/O	(2,210.61)	(8,938.40)		0.00	(8,938.40)
3149.0000	MCD Ancillary W/O	11,179.33	21,619.41		0.00	21,619.41
3156.0000	Income ST - Hospice W/O	0.00	(38.77)		0.00	(38.77)
3159.0000	Hospice Ancillary W/O	0.00	38.77		0.00	38.77
3275.0000	Revenue Assessment	628,623.20	522,485.46		0.00	522,485.46
3310.0000	Income R&B Medicare	(1,432,144.80)	(2,476,291.68)		0.00	(2,476,291.68)
				CAIDJE - 1	(0.00)	

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		12/31/2021	12/31/2022			12/31/2022
3330.0000	Income C/A Medicare A	1.65	2.63		0.00	2.63
3331.0000	Income C/A Medicare B	0.19	0.81		0.00	0.81
3332.0000	MCR R&B 2% Sequestration	17.20	19,680.72		0.00	19,680.72
3333.0000	MCR Ancillary 2% Sequestration	0.00	877.58		0.00	877.58
3333.0003	MCR Ancillary 2% Sequestration Outpatient	0.00	96.09		0.00	96.09
3341.0000	Income Pharmacy - MCR A	(35,076.28)	(97,598.66)		0.00	(97,598.66)
3349.0000	Income PT - MCR Part B	(67,786.29)	(39,279.70)		0.00	(39,279.70)
3349.0003	Income PT - MCR Part B Outpatient	(12,675.84)	(1,388.67)		0.00	(1,388.67)
3350.0000	Income OT - MCR Part B	(39,964.17)	(28,428.37)		0.00	(28,428.37)
3350.0003	Income OT - MCR Part B Outpatient	(11,056.53)	(5,248.40)		0.00	(5,248.40)
3351.0000	Income ST - MCR B	(41,566.90)	(16,172.60)		0.00	(16,172.60)
3351.0003	Income ST - MCR B Outpatient	(2,851.53)	(1,133.42)		0.00	(1,133.42)
3352.0000	Medicare B ancillary w/o	123.82	260.56		0.00	260.56
3355.0000	Income PT - MCR W/O	(129,632.80)	(192,890.51)		0.00	(192,890.51)
3356.0000	Income ST - MCR W/O	(49,790.99)	(23,043.18)		0.00	(23,043.18)
3357.0000	Income OT - MCR W/O	(122,893.94)	(172,209.30)		0.00	(172,209.30)
3359.0000	Medicare A Ancillary W/O	337,394.01	485,741.65		0.00	485,741.65
3405.00	Income R&B HMO	(25,764.00)	0.00		(38,684.00)	(38,684.00)
				CAIDJE - 1	(38,684.00)	
3405.0000	Income R&B HMO	(392,756.00)	(255,320.42)		38,684.00	(216,636.42)
				CAIDJE - 1	38,684.00	
3406.00	Income R&B MCD HMO	(141,024.00)	0.00		0.00	0.00
				CAIDJE - 1	(0.00)	
3406.0000	Income R&B MCD HMO	(2,664,866.73)	(1,949,332.50)		0.00	(1,949,332.50)
				CAIDJE - 1	(0.00)	
3410.0000	Income R&B Private	(748,630.28)	(417,783.04)		0.00	(417,783.04)
3422.0000	Income C/A HMO Ancillary	1,283.43	1,375.51		0.00	1,375.51
3432.0000	Income C/A HMO	(5,584.44)	(623.37)		0.00	(623.37)
3443.0003	Income PT - Private Outpatient	(550.00)	0.00		0.00	0.00
3463.0000	Income PT - HMO	(58,222.87)	(28,558.20)		0.00	(28,558.20)
3463.0003	Income PT - HMO Outpatient	(1,979.27)	(2,200.36)		0.00	(2,200.36)
3464.0000	Income ST - HMO	(21,536.52)	(11,750.76)		0.00	(11,750.76)
3471.0000	Income OT - HMO	(34,224.94)	(17,840.03)		0.00	(17,840.03)
3471.0003	Income OT - HMO Outpatient	(3,662.02)	(3,279.41)		0.00	(3,279.41)
3472.0000	HMO Ancillary w/o	50,949.98	67,066.07		0.00	67,066.07
3475.0000	Income PT - HMO W/O	(21,591.28)	(30,416.98)		0.00	(30,416.98)
3476.0000	Income ST - HMO W/O	(9,177.06)	(7,313.59)		0.00	(7,313.59)
3477.0000	Income OT - HMO W/O	(20,181.64)	(29,335.50)		0.00	(29,335.50)
3500.0000	Income Miscellaneous	(6,963.06)	(13,627.88)		0.00	(13,627.88)
3500.7900	Income HHS Grant	(44,886.35)	0.00		0.00	0.00
3500.7910	HHS Infection Control Stimulus	(115,522.25)	0.00		0.00	0.00
3500.7931	State Stimulus	0.00	(384,606.28)		0.00	(384,606.28)
3500.7935	Covid Reimbursement	(265,176.00)	(188,388.00)		0.00	(188,388.00)
3500.7941	Income Commercial Insurance Stimulus	(6,000.00)	0.00		0.00	0.00
3507.0000	Income Vending Machine	(265.39)	(235.27)		0.00	(235.27)
3511.0000	Income Interest	121.03	17.51		0.00	17.51
3516.0000	Income Medical Records	(203.25)	(86.25)		0.00	(86.25)
3521.0000	PPP Loan Forgiveness GÇô Non Taxable	(996,800.00)	0.00		0.00	0.00
3522.0000	Income Employee Retention Credit	(1,762,811.01)	(275,165.46)		0.00	(275,165.46)
3805.0000	P/r Operators Salary	180,497.72	198,180.11		0.00	198,180.11
3811.0000	P/r Administrator	96,278.81	143,860.67		0.00	143,860.67
3811.5000	Administrator- Contracted	57,600.00	0.00		0.00	0.00
3811.9000	P/r Administrator- Vacation	10,848.79	6,557.76		0.00	6,557.76
3812.0005	P/r Asst Administrator in Training	0.00	32,784.21		0.00	32,784.21
3812.7005	P/r Asst Administrator in Training- OT	0.00	1,814.86		0.00	1,814.86
3812.8005	P/r Asst Administrator in Training- Sick	0.00	928.00		0.00	928.00
3820.0000	P/r Business Office	44,207.15	87,654.20		0.00	87,654.20
3820.8000	P/r Business Office- Sick	613.95	512.00		0.00	512.00
3820.9000	P/r Business Office- Vacation	288.00	1,056.00		0.00	1,056.00
3822.0000	P/r Receptionist	53,022.52	72,097.40		0.00	72,097.40
3822.7000	P/r Receptionist- OT	794.71	140.15		0.00	140.15
3822.7900	P/r Receptionist Extraordinary	193.14	(193.14)		0.00	(193.14)
3822.8000	P/r Receptionist- Sick	457.63	1,065.00		0.00	1,065.00
3822.9000	P/r Receptionist- Vacation	268.86	1,897.50		0.00	1,897.50
3825.0000	P/r Human Resource	57,167.79	13,500.27		0.00	13,500.27
3825.8000	P/r Human Resource- Sick	476.00	236.00		0.00	236.00
3825.9000	P/r Human Resource- Vacation	3,181.49	33.71		0.00	33.71
3827.0000	P/r Staffing Coordinator	43,143.51	56,160.90		0.00	56,160.90
3827.7000	P/r Staffing Coordinator- OT	4,438.76	4,720.56		0.00	4,720.56
3827.7900	P/r Staffing Coordinator Extraordinary	0.00	620.40		0.00	620.40
3827.8000	P/r Staffing Coordinator- Sick	483.00	1,126.08		0.00	1,126.08
3827.9000	P/r Staffing Coordinator- Vacation	874.23	4,126.00		0.00	4,126.00
3828.0000	P/r Admissions	99,197.26	57,864.09		0.00	57,864.09
3828.8000	P/r Admissions- Sick	2,500.16	2,500.00		0.00	2,500.00
3828.9000	P/r Admissions- Vacation	6,767.47	1,684.00		0.00	1,684.00
3830.0000	P/r Clinical Director	13,570.84	20,296.83		0.00	20,296.83
3830.7900	P/r Clinical Director Extraordinary	0.00	64.48		0.00	64.48
3830.8000	P/r Clinical Director- Sick	0.00	769.28		0.00	769.28
3831.0000	P/r Director Of Nursing	114,038.95	148,405.23		0.00	148,405.23
3831.9000	P/r Director Of Nursing- Vacation	0.00	2,596.00		0.00	2,596.00
3832.0000	P/r Staff Development Coordinator	16,220.01	0.00		0.00	0.00
3833.0000	P/r MDS	65,458.54	7,487.34		0.00	7,487.34
3833.7000	P/r MDS- OT	7,968.37	310.82		0.00	310.82

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3833.7900	P/r MDS Extraordinary	3,036.06	(616.15)		0.00	(616.15)
3833.8000	P/r MDS- Sick	3,359.93	194.13		0.00	194.13
3833.9000	P/r MDS- Vacation	5,496.33	0.00		0.00	0.00
3834.0000	P/r RN	246,143.23	243,480.62		0.00	243,480.62
3834.0001	P/r RN Manager	6,400.00	2,835.00		0.00	2,835.00
3834.0002	P/r RN Supervisor	62,983.58	38.98		0.00	38.98
3834.0050	P/r Student RN	696.43	(696.43)		0.00	(696.43)
3834.7000	P/r RN- OT	14,854.37	7,338.02		0.00	7,338.02
3834.7001	P/r RN Manager- OT	0.00	101.25		0.00	101.25
3834.7002	P/r RN Supervisor- OT	3,550.50	0.00		0.00	0.00
3834.7900	P/r RN Extraordinary	2,128.00	33.43		0.00	33.43
3834.8000	P/r RN- Sick	6,407.89	4,781.58		0.00	4,781.58
3834.8002	P/r RN Supervisor- Sick	2,437.20	0.00		0.00	0.00
3834.9000	P/r RN- Vacation	21,709.63	3,790.50		0.00	3,790.50
3834.9002	P/r RN Supervisor- Vacation	4,531.32	0.00		0.00	0.00
3835.0000	P/r Infection Control	(10,880.50)	(1,090.12)		0.00	(1,090.12)
3835.7900	P/r Infection Control Extraordinary	79,064.54	(588.49)		0.00	(588.49)
3836.0000	P/r LPN	713,997.35	752,365.51		0.00	752,365.51
3836.0001	P/r LPN Manager	63,355.80	207,869.38		0.00	207,869.38
3836.0003	P/r LPN Supervisor	114,761.54	1,973.64		0.00	1,973.64
3836.7000	P/r LPN- OT	138,112.50	120,913.91		0.00	120,913.91
3836.7001	P/r LPN Manager- OT	10,235.81	47,708.89		0.00	47,708.89
3836.7003	P/r LPN Supervisor- OT	32,347.80	121.07		0.00	121.07
3836.7900	P/r LPN Extraordinary	3,824.96	1,199.31		0.00	1,199.31
3836.8000	P/r LPN- Sick	15,209.21	11,550.56		0.00	11,550.56
3836.8001	P/r LPN Manager- Sick	576.00	4,627.05		0.00	4,627.05
3836.8003	P/r LPN Supervisor- Sick	3,513.67	320.00		0.00	320.00
3836.9000	P/r LPN- Vacation	27,757.13	21,844.50		0.00	21,844.50
3836.9001	P/r LPN Manager- Vacation	102.00	3,260.00		0.00	3,260.00
3836.9003	P/r LPN Supervisor- Vacation	5,441.82	0.00		0.00	0.00
3838.0000	P/r CNA	946,396.59	857,925.51		0.00	857,925.51
3838.0004	P/r Nurse Aide	5,711.83	0.00		0.00	0.00
3838.7000	P/r CNA- OT	234,514.03	333,377.75		0.00	333,377.75
3838.7900	P/r CNA Extraordinary	417.86	975.74		0.00	975.74
3838.8000	P/r CNA- Sick	21,996.04	16,252.47		0.00	16,252.47
3838.8004	P/r Nurse Aide - Sick	435.00	0.00		0.00	0.00
3838.9000	P/r CNA- Vacation	37,565.93	25,399.63		0.00	25,399.63
3838.9004	P/r Nurse Aide - Vacation	217.50	0.00		0.00	0.00
3843.0000	P/r Medical Records	30,545.91	535.85		0.00	535.85
3843.9000	P/r Medical Records- Vacation	432.00	0.00		0.00	0.00
3847.0000	P/r Marketing	11,749.70	20,564.90		0.00	20,564.90
3850.0000	P/r Physical Therapy	32,397.12	57,295.53		0.00	57,295.53
3850.7000	P/r Physical Therapy- OT	0.00	74.25		0.00	74.25
3850.8000	P/r Physical Therapy- Sick	418.65	2,060.14		0.00	2,060.14
3850.9000	P/r Physical Therapy- Vacation	0.00	2,244.00		0.00	2,244.00
3851.0000	P/r PT Aide	18,206.18	247.52		0.00	247.52
3851.9000	P/r PT Aide- Vacation	605.44	0.00		0.00	0.00
3854.0000	P/r Rehab Coordinator	84,856.39	95,070.62		0.00	95,070.62
3854.8000	P/r Rehab Coordinator- Sick	376.00	940.00		0.00	940.00
3854.9000	P/r Rehab Coordinator- Vacation	1,450.29	3,061.71		0.00	3,061.71
3860.0000	P/r Speech Therapy	35,752.24	21,025.67		0.00	21,025.67
3860.8000	P/r Speech Therapy- Sick	362.57	718.43		0.00	718.43
3860.9000	P/r Speech Therapy- Vacation	261.86	20.14		0.00	20.14
3865.0000	P/r Occupational Therapy	57,148.69	73,199.30		0.00	73,199.30
3865.7000	P/r Occupational Therapy- OT	325.61	0.00		0.00	0.00
3865.8000	P/r Occupational Therapy- Sick	274.20	2,331.10		0.00	2,331.10
3865.9000	P/r Occupational Therapy- Vacation	274.20	2,467.80		0.00	2,467.80
3866.0000	P/r OT Aide	31,017.84	47,683.66		0.00	47,683.66
3866.7000	P/r OT Aide- OT	11.63	0.00		0.00	0.00
3866.8000	P/r OT Aide- Sick	0.00	1,364.00		0.00	1,364.00
3866.9000	P/r OT Aide- Vacation	0.00	1,829.00		0.00	1,829.00
3870.0000	P/r Social Services Director	64,869.87	37,617.99		0.00	37,617.99
3870.9000	P/r Social Services Director- Vacation	3,935.31	1,160.00		0.00	1,160.00
3881.0000	P/r Activities Supervisor	63,405.84	42,189.31		0.00	42,189.31
3881.8000	P/r Activities Supervisor- Sick	531.25	0.00		0.00	0.00
3881.9000	P/r Activities Supervisor- Vacation	1,828.75	528.00		0.00	528.00
3882.0000	P/r Activities Aide	72,841.51	47,551.69		0.00	47,551.69
3882.7000	P/r Activities Aide- OT	1,366.80	612.62		0.00	612.62
3882.7900	P/r Activities Aide Extraordinary	802.23	(635.28)		0.00	(635.28)
3882.8000	P/r Activities Aide- Sick	1,762.86	652.79		0.00	652.79
3882.9000	P/r Activities Aide- Vacation	2,675.97	1,100.67		0.00	1,100.67
3891.0000	P/r Dietary Supervisor	61,650.92	57,491.00		0.00	57,491.00
3891.8000	P/r Dietary Supervisor- Sick	961.60	1,442.40		0.00	1,442.40
3891.9000	P/r Dietary Supervisor- Vacation	2,449.80	2,824.70		0.00	2,824.70
3892.0000	P/r Dietary Aides	189,469.11	207,668.10		0.00	207,668.10
3892.7000	P/r Dietary Aides- OT	4,356.56	9,058.32		0.00	9,058.32
3892.7900	P/r Dietary Aides Extraordinary	0.00	542.08		0.00	542.08
3892.8000	P/r Dietary Aides- Sick	2,050.76	5,900.15		0.00	5,900.15
3892.9000	P/r Dietary Aides- Vacation	7,192.19	7,783.25		0.00	7,783.25
3894.0000	P/r Dietary Cooks	142,692.63	141,829.95		0.00	141,829.95
3894.7000	P/r Dietary Cooks- OT	2,268.40	7,912.06		0.00	7,912.06
3894.7900	P/r Dietary Cooks Extraordinary	803.40	(788.04)		0.00	(788.04)
3894.8000	P/r Dietary Cooks- Sick	519.37	4,733.00		0.00	4,733.00

Client: **A443129 - Medway Country Manor, Inc.**
Engagement: **MDMC 2022 - Medway Country Manor, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - SNF-CR TB Report**

Account	Description	PP-1	FS CP	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
3894.9000	P/r Dietary Cooks- Vacation	6,719.75	7,895.85		0.00	7,895.85
3899.0000	P/r Dietician	13,958.30	30,985.97		0.00	30,985.97
3899.8000	P/r Dietician- Sick	160.00	0.00		0.00	0.00
3899.9000	P/r Dietician- Vacation	0.00	300.00		0.00	300.00
3931.0000	P/r Maintenance Director	65,164.86	59,662.27		0.00	59,662.27
3931.8000	P/r Maintenance Director- Sick	1,730.88	0.00		0.00	0.00
3931.9000	P/r Maintenance Director- Vacation	1,832.57	0.00		0.00	0.00
3932.0000	P/r Maintenance Aide	14,987.38	2,929.37		0.00	2,929.37
3932.7000	P/r Maintenance Aide- OT	378.00	0.00		0.00	0.00
3932.8000	P/r Maintenance Aide- Sick	400.50	0.00		0.00	0.00
3932.9000	P/r Maintenance Aide- Vacation	307.26	0.00		0.00	0.00
4110.0000	Medical Supplies- Other	20,842.11	14,346.95		0.00	14,346.95
4110.5000	Medical Equipment	5,476.87	4,209.62		0.00	4,209.62
4110.7900	Extraordinary Medical Supplies	48,523.38	25,580.40		0.00	25,580.40
4110.7905	Extraordinary Medical Equipment	1,438.92	0.00		0.00	0.00
4111.0000	Medical Supplies- Routine	73,494.90	63,525.31		0.00	63,525.31
4112.0000	Personal Care	4,357.52	1,875.32		0.00	1,875.32
4112.7900	Extraordinary Personal Care	7,003.33	1,307.95		0.00	1,307.95
4113.0000	Oxygen	929.43	579.34		0.00	579.34
4114.0000	Vaccines	6,387.82	7,677.80		0.00	7,677.80
4115.0000	IV Supplies	1,848.40	1,257.73		0.00	1,257.73
4117.7900	Extraordinary Covid-19 Tests	419,100.00	83,125.00		0.00	83,125.00
4140.0000	Nursing Purch Service	46,986.13	24,169.66		128,818.20	152,987.86
				CAIDJE - 2	128,818.20	
4140.7900	Extraordinary Nursing Purch Service	65,440.00	92,682.97		0.00	92,682.97
4150.0000	Nursing Training	3,888.79	1,802.25		0.00	1,802.25
4160.0000	Nursing Contracted Services	11,875.00	75,625.00		0.00	75,625.00
4161.0000	Nursing Agency - RN	56,255.00	25,733.27		(25,733.27)	0.00
				CAIDJE - 2	(25,733.27)	
4161.7900	Extraordinary Nursing Agency - RN	7,167.60	0.00		25,733.27	25,733.27
				CAIDJE - 2	25,733.27	
4162.00	Nursing Agency - LPN	108,685.85	0.00		422,195.15	422,195.15
				CAIDJE - 2	422,195.15	
4162.0000	Nursing Agency - LPN	335,245.00	422,195.15		(422,195.15)	0.00
				CAIDJE - 2	(422,195.15)	
4163.0000	Nursing Agency - CNA	167,215.00	128,818.20		(128,818.20)	0.00
				CAIDJE - 2	(128,818.20)	
4163.7900	Extraordinary Nursing Agency - CNA	414.50	218.90		0.00	218.90
4210.0000	Enteral Supplies	867.84	1,998.50		0.00	1,998.50
4211.0000	Labs	27,623.26	41,812.09		0.00	41,812.09
4216.0000	Radiology	7,150.87	6,495.14		0.00	6,495.14
4313.0000	Prescription Drugs	68,602.21	119,709.06		0.00	119,709.06
4318.0000	OTC Drugs	5,380.34	7,189.52		0.00	7,189.52
4330.0000	Pharmacy Consultant Fees	9,141.50	10,922.50		0.00	10,922.50
5010.0000	Rehab Supplies	1,415.78	1,110.21		0.00	1,110.21
5110.0000	Activities Supplies	17,724.78	10,316.16		0.00	10,316.16
5110.5000	Activity Equipment	114.54	2,159.19		0.00	2,159.19
5140.0000	Activities Purch Service	15,468.33	22,648.59		0.00	22,648.59
5200.0000	Therapy Charges	50,299.00	55,500.00		0.00	55,500.00
5230.0000	PT Fees	35,534.96	0.00		0.00	0.00
5330.0000	OT Fees	25,578.80	0.00		0.00	0.00
5430.0000	ST Fees	12,717.19	0.00		0.00	0.00
5530.0000	Social Services Fees	5,105.00	7,780.00		0.00	7,780.00
5610.0000	Med Rec Supplies	1,240.24	716.81		0.00	716.81
5730.0000	Med Director Fees	30,000.00	30,000.00		0.00	30,000.00
6110.0000	Dietary Supplies	36,131.57	57,368.13		0.00	57,368.13
6110.5000	Dietary Equipment	1,844.18	2,351.21		0.00	2,351.21
6110.7900	Extraordinary Dietary Supplies	7,425.22	3,655.29		0.00	3,655.29
6112.0000	Patient Food	248,931.90	265,609.86		0.00	265,609.86
6112.7900	Extraordinary Patient Food	0.00	551.40		0.00	551.40
6119.0000	Food Supplements	12,688.65	26,319.08		0.00	26,319.08
6130.0000	Dietician Fees	15,792.00	0.00		0.00	0.00
6140.0000	Dietary Purchase Serv	3,323.65	1,946.69		0.00	1,946.69
6140.5000	Dietary Repairs	507.31	2,419.38		0.00	2,419.38
6160.7900	Extraordinary Pat Food Cont Serv	3,334.52	0.00		0.00	0.00
6310.0000	Maintenance Supplies	11,308.65	28,144.39		0.00	28,144.39
6310.5000	Maintenance Equipment	3,153.93	2,717.00		0.00	2,717.00
6310.7900	Extraordinary Maintenance Supplies	159.84	0.00		0.00	0.00
6340.0000	Maintenance Purch Serv	93,467.21	113,822.67		0.00	113,822.67
6341.0000	Exterminator	1,939.38	3,997.55		0.00	3,997.55
6342.0000	Carting	21,552.55	25,592.48		0.00	25,592.48
6349.0000	Auto Leasing	7,600.44	7,721.31		0.00	7,721.31
6391.0000	Electric	125,515.38	114,489.24		0.00	114,489.24
6392.0000	Gas	34,721.02	36,453.71		0.00	36,453.71
6410.0000	Ground Supply	764.23	559.75		0.00	559.75
6440.0000	Grounds Purchase Service	12,320.00	29,175.00		0.00	29,175.00
6510.0000	Housekeeping Supplies	18,894.16	12,353.00		0.00	12,353.00
6510.5000	Housekeeping Equipment	9,112.53	665.10		0.00	665.10
6510.7900	Extraordinary Housekeeping Supplies	2,207.66	439.97		0.00	439.97
6560.0000	Housekeeping Contracted Serv	221,243.18	232,485.84		0.00	232,485.84
6640.0000	Laundry Purch Serv	500.00	250.00		0.00	250.00
6640.5000	Laundry Repairs	4,822.25	3,218.87		0.00	3,218.87
6660.0000	Laundry Contracted Services	146,794.19	154,990.20		0.00	154,990.20

Client: **A443129 - Medway Country Manor, Inc.**
Engagement: **MDMC 2022 - Medway Country Manor, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - SNF-CR TB Report**

Account	Description	PP-1	FS CP	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
6670.0000	Disposables	4,187.53	0.00		0.00	0.00
6710.5000	Security Equipment	0.00	1,393.03		0.00	1,393.03
6735.0000	Employee Background Check	3,045.07	1,806.49		0.00	1,806.49
6840.0000	Non Emergency Transport	2,432.44	5,387.50		0.00	5,387.50
7110.0000	Office Supplies	19,439.25	18,433.43		0.00	18,433.43
7110.5000	Office Equipment	5,003.55	2,789.77		0.00	2,789.77
7130.0000	Accounting Fees	6,900.00	1,600.00		0.00	1,600.00
7130.7900	Extraordinary Accounting Fees	0.00	4,800.00		0.00	4,800.00
7131.0000	Consulting Fees	8,765.10	20,155.78		0.00	20,155.78
7131.7900	Extraordinary Consulting Fees	31,750.00	15,000.00		0.00	15,000.00
7140.0000	Fiscal Purch Serv	49,919.67	62,426.32		0.00	62,426.32
7140.5000	Fiscal Purch Serv- Non Recurring	18,034.42	24,019.05		0.00	24,019.05
7140.6000	Unallocated Credit Card Charges	8,438.21	0.00		0.00	0.00
7140.7905	Extraordinary Fiscal Purch Serv- Non Recurring	0.00	20,000.00		0.00	20,000.00
7142.0000	IT Fees	26,268.69	41,999.40		0.00	41,999.40
7191.0000	Bank Charges	59,283.43	54,545.50		0.00	54,545.50
7191.5000	Credit Card Processing Fees	1,977.22	1,693.23		0.00	1,693.23
7192.0000	Interest	9,072.95	103,394.86		0.00	103,394.86
7193.0000	Penalties	43,652.78	119,850.84		0.00	119,850.84
7198.0000	Bad Debt - Coinsurance	0.00	7,744.01		0.00	7,744.01
7199.0000	Bad Debt - Private	127,100.00	124,000.00		0.00	124,000.00
7210.0000	Internet	4,266.38	5,018.02		0.00	5,018.02
7211.0000	Telephone	13,444.50	35,071.60		0.00	35,071.60
7211.0001	Cell Phones	0.00	561.91		0.00	561.91
7212.0000	Postage	5,180.05	2,783.51		0.00	2,783.51
7214.0000	License & Permits	350.00	1,210.00		0.00	1,210.00
7215.0000	Dues & Subscriptions	11,292.59	15,799.65		0.00	15,799.65
7230.0000	Legal Fees	26,503.71	20,408.12		0.00	20,408.12
7230.7900	Extraordinary Legal Fees	1,037.00	0.00		0.00	0.00
7235.0000	Help Wanted Advertising	8,448.00	16,608.74		0.00	16,608.74
7236.0000	Promotional Advertising	2,845.98	10,555.46		0.00	10,555.46
7238.0000	Seminars	619.00	0.00		0.00	0.00
7270.0000	Insurance - General	183,740.79	247,819.24		0.00	247,819.24
7273.0000	Insurance - Property	16,447.93	29,789.17		0.00	29,789.17
7290.0000	Travel Expense	5,143.94	9,985.30		0.00	9,985.30
730300.150	Insurance: Medical & Dental - Admin 2	0.00	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
8100.0000	Rent	1,213,471.80	1,213,471.80		0.00	1,213,471.80
8201.5000	Equipmt Rental- Software	54,109.45	60,748.01		0.00	60,748.01
8202.0000	Equip Rental - Nursing	21,605.35	18,538.25		0.00	18,538.25
8202.1000	Oxygen Rental - Nursing	13,717.80	13,024.61		0.00	13,024.61
8203.0000	Equip Rental - Activities	3,457.20	4,540.33		0.00	4,540.33
8204.0000	Equip Rental - Rehab	14,728.40	15,173.76		0.00	15,173.76
8205.0000	Equip Rental - Office	15,177.99	15,020.45		0.00	15,020.45
8600.0000	Water & Sewer	179,807.34	156,724.59		0.00	156,724.59
8810.0000	Depreciation LHI	19,936.82	29,193.35		0.00	29,193.35
8830.0000	Depreciation MME	12,672.50	17,147.65		0.00	17,147.65
9092-000	OFFICER P/R TAX	0.00	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
9093-000	OFFICER W/C	0.00	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
9100.0000	Employee Benefits	7,065.35	2,898.64		0.00	2,898.64
				CAIDJE - 2	(0.00)	
				CAIDJE - 2	(0.00)	
9130.0000	Group Health Insurance	143,397.36	108,530.05		0.00	108,530.05
				CAIDJE - 2	(0.00)	
				CAIDJE - 2	(0.00)	
9131.0000	Group Life Insurance	73,499.76	115,423.63		0.00	115,423.63
9140-000	OTHER BENEFITS - OFFICER	0.00	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
9140.0000	Workmen's Comp Insurance	53,251.48	99,748.02		0.00	99,748.02
				CAIDJE - 2	(0.00)	
9150.0000	Uniform	253.00	0.00		0.00	0.00
9210.0000	FICA Expense	350,661.50	339,773.65		0.00	339,773.65
				CAIDJE - 2	(0.00)	
9220.0000	SUI Expense	82,142.46	58,690.84		0.00	58,690.84
9230.0000	FUI Expense	7,017.45	5,035.00		0.00	5,035.00
9411.0000	Corporation Tax	25.00	3,700.00		0.00	3,700.00
9490.0000	Miscellaneous Expenses	1,899.12	1,544.61		0.00	1,544.61
9800.0000	Donations	4,500.00	0.00		0.00	0.00
Subtotal : None		(591,662.54)	1,823,710.27		(0.00)	1,823,710.27
Total [P&L] Profit & Loss		(591,662.54)	1,823,710.27		(0.00)	1,823,710.27
Sum of Account Groups		0.00	0.00		0.00	0.00
Net (Income) Loss		0.00	0.00		0.00	0.00

Tickmarks

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Client: **A443129 - Medway Country Manor, Inc.**
Engagement: **MDMC 2022 - Medway Country Manor, 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
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
1008.0502	Cash Lockbox Wells Fargo- Medway	15,113.62	0.00
1009.0502	Cash New Operating- Medway	24,154.48	17,585.23
1010.0502	Cash Operating- Medway	822,566.11	1,117,473.41
1012.0502	Cash Lockbox- Medway	3,000.00	3,000.00
1013.0502	Cash Deposits Commerce- Medway	478.21	478.21
1015.0502	Cash Payroll Commerce- Medway	(2,811.72)	(454.89)
1022.0502	Cash PNA Checking- Medway	21,593.76	66,170.33
1060.0502	Cash Petty Cash- Medway	200.00	200.00
1061.0502	Cash PNA Petty Cash- Medway	200.00	200.00
Subtotal : None		884,494.46	1,204,652.29
Total [S6L1.1C1]	Cash and Cash Equivalents	884,494.46	1,204,652.29
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A] A/ R Self-Pay Patients (Private)			
1110.0000	A/r Private	632,684.33	298,436.14
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		632,684.33	298,436.14
Subgroup : [S6L1.5C1A/R Managed Care Patients (Private)]			
1105.0000	A/r HMO	192,396.74	66,467.89
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		192,396.74	66,467.89
Subgroup : [S6L1.5C1A/r Medicare Non Managed Care]			
1120.0000	A/r Medicare	271,571.06	204,083.98
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		271,571.06	204,083.98
Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care]			
1130.0000	A/r Medicaid	510,186.63	330,274.11
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care		510,186.63	330,274.11
Subgroup : [S6L1.5C1A/R Other Public Patients]			
1135.0000	A/r Hospice	100,745.92	42,775.80
Subtotal [S6L1.5C1L] A/R Other Public Patients		100,745.92	42,775.80
Total [S6L1.5C1]	Payer Accounts Receivable	1,707,584.68	942,037.92
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
1122.0000	MCR A Bad Debt Copay	2,686.52	6,994.97
1161.0000	Allowance for Bad Debt	(634,238.88)	(522,245.56)
1162.0000	Allowance for Bad Debt - Coinsurance	(22,980.34)	(14,846.78)
Subtotal : None		(654,532.70)	(530,097.37)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(654,532.70)	(530,097.37)
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			
1140.0000	A/r Budget	81,865.33	33,316.49
2200.0000	Loans & Exchanges	(7,497.40)	8,935.91
Subtotal : None		74,367.93	42,252.40
Total [S6L1.11C1]	Other Receivables	74,367.93	42,252.40
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
1222.0000	Prepaid Insurance	172,056.88	128,427.21
1222.5000	Prepaid Insurance - Installments	(144,807.88)	(121,883.67)
Subtotal : None		27,249.00	6,543.54
Total [S6L1.13C1]	Prepaid Insurance	27,249.00	6,543.54
Group : [S6L1.15C1]	Other Prepaid Expenses		
Subgroup : None			
1290.0000	Prepaid Expenses	4,232.53	59,570.56
Subtotal : None		4,232.53	59,570.56
Total [S6L1.15C1]	Other Prepaid Expenses	4,232.53	59,570.56
Group : [S6L1.17C1]	Other Current Assets		
Subgroup : None			
1450.0000	Security Deposits	5,000.00	5,000.00

Subtotal : None		5,000.00	5,000.00	
Total [S6L1.17C1]	Other Current Assets	5,000.00	5,000.00	
Group : [S6L2.3C1] Improvements - Cost				
Subgroup : [S6L2.3C1]Leasehold Improvements				
1540.0000	Leasehold Improvements	552,073.42	436,908.73	115,164.69
Subtotal [S6L2.3C1B] Leasehold Improvements		552,073.42	436,908.73	
Subgroup : [S6L2.3C1A/D Leasehold Improvements				
1640.0000	Accum Depreciation LHI	(183,367.16)	(154,173.81)	
Subtotal [S6L2.3C1E] A/D Leasehold Improvements		(183,367.16)	(154,173.81)	(29,193.35)
Total [S6L2.3C1]	Improvements - Cost	368,706.26	282,734.92	
Group : [S6L2.4C1] Equipment				
Subgroup : [S6L2.4C1]Equipment Cost				
1560.0000	Major Movable Equip	393,876.16	353,855.69	
Subtotal [S6L2.4C1A] Equipment Cost		393,876.16	353,855.69	40,020.47
Subgroup : [S6L2.4C1A/D Equipment				
1660.0000	Accum Deprec. MME	(324,780.65)	(307,633.00)	
Subtotal [S6L2.4C1b] A/D Equipment		(324,780.65)	(307,633.00)	(17,147.65)
Total [S6L2.4C1]	Equipment	69,095.51	46,222.69	
Group : [S6L3.4C1] Construction in Progress				
Subgroup : None				
1536.0000	Construction In Progress	37,500.00	0.00	
Subtotal : None		37,500.00	0.00	
Total [S6L3.4C1]	Construction in Progress	37,500.00	0.00	
Group : [S6L5.1C1] Trade Payable				
Subgroup : None				
1006.0502	American Express- Medway	(2,778.80)	(34,929.62)	
2100.0000	Accounts Payable	(1,473,277.85)	(1,156,442.45)	
Subtotal : None		(1,476,056.65)	(1,191,372.07)	
Total [S6L5.1C1]	Trade Payable	(1,476,056.65)	(1,191,372.07)	
Group : [S6L5.2C1] Accrued Expenses				
Subgroup : None				
2500.0000	Accrued Expenses	(100,126.50)	(25,205.07)	
2507.0000	Accrued Management Fees	(498,735.81)	0.00	
Subtotal : None		(598,862.31)	(25,205.07)	
Total [S6L5.2C1]	Accrued Expenses	(598,862.31)	(25,205.07)	
Group : [S6L5.3C1] Due to Insurance Payers				
Subgroup : [S6L5.3C1]Due Medicare Actual				
2276.0000	Due to/From Medicare	(2,147.16)	0.01	
2276.0001	Due to/From Medicare PDPM - 1135 Wa	(6,412.46)	(6,412.46)	
Subtotal [S6L5.3C1D] Due Medicare Actual		(8,559.62)	(6,412.45)	
Subgroup : [S5L5.3C1]Due Other Payers Actual				
2278.0000	Due to/From Managed Care	312.11	325.61	
2279.0000	Due to/From HMO	2,730.98	2,730.98	
Subtotal [S5L5.3C1G] Due Other Payers Actual		3,043.09	3,056.59	
Subgroup : None				
Subtotal : None		0.00	0.00	
Total [S6L5.3C1]	Due to Insurance Payers	(5,516.53)	(3,355.86)	
Group : [S6L5.4C1] Patient Funds Due				
Subgroup : [S6L5.4C1]Patient Funds Due (Self Pay)				
2262.0000	Patient Trust Fund	(24,634.49)	(63,044.30)	
Subtotal [S6L5.4C1A] Patient Funds Due (Self Pay)		(24,634.49)	(63,044.30)	
Total [S6L5.4C1]	Patient Funds Due	(24,634.49)	(63,044.30)	
Group : [S6L5.6C1] Long Term Debt, Current Portion-Banks, Mortgages, Other				
Subgroup : [S6L5.6C1]Current LT Debt-Banks				
2120.5000	Tender Touch Note Payable ST	0.00	(200,745.96)	
2124.0000	Line Of Credit	(2,606.07)	(3,583.50)	
2127.0000	Loans Payable LT- COVID EIDL	(2,000,000.00)	0.00	
Subtotal [S6L5.6C1A] Current LT Debt-Banks		(2,002,606.07)	(204,329.46)	
Total [S6L5.6C1]	Long Term Debt, Current Portion-Bank	(2,002,606.07)	(204,329.46)	

Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities			
Subgroup : [S6L5.7C1] Accrued Salaaries			
2501.0000	Accrued Payroll	(317,401.61)	(290,505.49)
Subtotal [S6L5.7C1A] Accrued Salaaries		(317,401.61)	(290,505.49)
Subgroup : [S6L5.7C1] Accrued Pauroll Taxes Payable			
2310.7900	Extraordinary FICA Payable	0.00	(93,500.86)
2330.7900	Extraordinary SWT Payable	0.00	994.34
2502.0000	Accrued Payroll Taxes	(22,384.47)	(19,482.27)
Subtotal [S6L5.7C1C] Accrued Pauroll Taxes Payable		(22,384.47)	(111,988.79)
Total [S6L5.7C1] Accrued Salaries & Payroll Liabilities		(339,786.08)	(402,494.28)
Group : [S6L5.10C1] Other Current Liabilities			
Subgroup : None			
1005.0502	Chase Visa- Medway	2,340.89	0.00
2272.0000	Deferred Revenue	(195,427.01)	(41,674.55)
Subtotal : None		(193,086.12)	(41,674.55)
Total [S6L5.10C1] Other Current Liabilities		(193,086.12)	(41,674.55)
Group : [S6L6.2C1] Due to Related Parties, Subsidiaries & Affilates			
Subgroup : None			
2204.5000	Due To/From Mavado	199,666.69	49,666.69
2204.5001	Due To/From Amherst	1,515.70	(28,667.56)
2204.5003	Due To/From Gardner	14,518.69	14,518.69
2204.5004	Due To/From Townview	(5,123.43)	(7,267.83)
2204.5100	Due To/From Palm Gardens	498,000.00	498,000.00
2204.5202	Due To/From David Simha	116,708.84	77,863.76
2204.5205	Due To/From Shimon Lefkowitz	(37,325.36)	101,450.00
2210.0552	Due To/From Realty- Medway	(865,323.27)	(704,771.75)
Subtotal : None		(77,362.14)	792.00
Total [S6L6.2C1] Due to Related Parties, Subsidiaries &		(77,362.14)	792.00
Group : [S6L8B.4C1] Owners Equity Balance-Retained Earnings			
Subgroup : None			
2800.0000	Capital	161,691.37	161,691.37
2803.0000	Retained Earnings	(4,188.92)	88,737.81
2810.0000	Capital Stock	(1,000.00)	(1,000.00)
2901.0000	Capital Contributions/Distributions	119,000.00	119,000.00
2902.0000	David Simha - Draws	33,250.00	33,250.00
2905.0000	Shimon Lefkowitz - Draws	61,750.00	61,750.00
Subtotal : None		370,502.45	463,429.18
Total [S6L8B.4C1] Owners Equity Balance-Retained Earn		370,502.45	463,429.18
Group : [S2L1.1C1] Private Pay			
Subgroup : None			
3410.0000	Income R&B Private	(417,783.04)	(748,630.28)
Subtotal : None		(417,783.04)	(748,630.28)
Total [S2L1.1C1] Private Pay		(417,783.04)	(748,630.28)
Group : [S2L1.2C1] Commerical Managed Care			
Subgroup : None			
3405.00	Income R&B HMO	(38,684.00)	0.00
Subtotal : None		(38,684.00)	0.00
Total [S2L1.2C1] Commerical Managed Care		(38,684.00)	0.00
Group : [S2L1.4C1] Medicare-Fee-For-Service			
Subgroup : None			
3310.0000	Income R&B Medicare	(2,476,291.68)	(1,611,052.22)
3330.0000	Income C/A Medicare A	2.63	1.65
3331.0000	Income C/A Medicare B	0.81	0.19
3332.0000	MCR R&B 2% Sequestration	19,680.72	17.20
Subtotal : None		(2,456,607.52)	(1,611,033.18)
Total [S2L1.4C1] Medicare-Fee-For-Service		(2,456,607.52)	(1,611,033.18)
Group : [S2L1.5C1] Medicare Managed Care (Part C)			
Subgroup : None			
3405.0000	Income R&B HMO	(216,636.42)	(239,612.58)
3432.0000	Income C/A HMO	(623.37)	(5,584.44)
Subtotal : None		(217,259.79)	(245,197.02)
Total [S2L1.5C1] Medicare Managed Care (Part C)		(217,259.79)	(245,197.02)
Group : [S2L1.6C1] MassHealth Fee-for-Service			
Subgroup : None			

3110.0000	Income R&B Medicaid	(2,545,995.54)	(2,648,922.43)
Subtotal : None		(2,545,995.54)	(2,648,922.43)
Total [S2L1.6C1]	MassHealth Fee-for-Service	(2,545,995.54)	(2,648,922.43)
Group : [S2L1.7C1]	MassHealth Managed Care		
Subgroup : None			
3406.0000	Income R&B MCD HMO	(1,949,332.50)	(2,664,866.73)
Subtotal : None		(1,949,332.50)	(2,664,866.73)
Total [S2L1.7C1]	MassHealth Managed Care	(1,949,332.50)	(2,664,866.73)
Group : [S2L1.14C1]	Veterans & Other Public		
Subgroup : None			
3115.0000	Income R&B Hospice	(334,139.66)	(287,550.98)
Subtotal : None		(334,139.66)	(287,550.98)
Total [S2L1.14C1]	Veterans & Other Public	(334,139.66)	(287,550.98)
Group : [S2L1.4C2]	Ancillary-Medicare Fee-for-Service		
Subgroup : None			
3145.0000	Income PT- MCD W/O	(10,412.12)	(4,927.46)
3146.0000	Income ST- MCD W/O	(2,268.89)	(4,041.26)
3147.0000	Income OT- MCD W/O	(8,938.40)	(2,210.61)
3149.0000	MCD Ancillary W/O	21,619.41	11,179.33
3156.0000	Income ST - Hospice W/O	(38.77)	0.00
3159.0000	Hospice Ancillary W/O	38.77	0.00
3333.0000	MCR Ancillary 2% Sequestration	877.58	0.00
3333.0003	MCR Ancillary 2% Sequestration Outpati	96.09	0.00
3341.0000	Income Pharmacy - MCR A	(97,598.66)	(35,076.28)
3349.0000	Income PT - MCR Part B	(39,279.70)	(67,786.29)
3349.0003	Income PT - MCR Part B Outpatient	(1,388.67)	(12,675.84)
3350.0000	Income OT - MCR Part B	(28,428.37)	(39,964.17)
3350.0003	Income OT - MCR Part B Outpatient	(5,248.40)	(11,056.53)
3351.0000	Income ST - MCR B	(16,172.60)	(41,566.90)
3351.0003	Income ST - MCR B Outpatient	(1,133.42)	(2,851.53)
3352.0000	Medicare B ancillary w/o	260.56	123.82
3355.0000	Income PT - MCR W/O	(192,890.51)	(129,632.80)
3356.0000	Income ST - MCR W/O	(23,043.18)	(49,790.99)
3357.0000	Income OT - MCR W/O	(172,209.30)	(122,893.94)
3359.0000	Medicare A Ancillary W/O	485,741.65	337,394.01
3422.0000	Income C/A HMO Ancillary	1,375.51	1,283.43
3443.0003	Income PT - Private Outpatient	0.00	(550.00)
3463.0000	Income PT - HMO	(28,558.20)	(58,222.87)
3463.0003	Income PT - HMO Outpatient	(2,200.36)	(1,979.27)
3464.0000	Income ST - HMO	(11,750.76)	(21,536.52)
3471.0000	Income OT - HMO	(17,840.03)	(34,224.94)
3471.0003	Income OT - HMO Outpatient	(3,279.41)	(3,662.02)
3472.0000	HMO Ancillary w/o	67,066.07	50,949.98
3475.0000	Income PT - HMO W/O	(30,416.98)	(21,591.28)
3476.0000	Income ST - HMO W/O	(7,313.59)	(9,177.06)
3477.0000	Income OT - HMO W/O	(29,335.50)	(20,181.64)
Subtotal : None		(152,670.18)	(294,669.63)
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(152,670.18)	(294,669.63)
Group : [S2L3.2C1]	Endowment & Other Non Recoverable Revenue		
Subgroup : None			
3500.7900	Income HHS Grant	0.00	(44,886.35)
3500.7910	HHS Infection Control Stimulus	0.00	(115,522.25)
3500.7931	State Stimulus	(384,606.28)	0.00
3500.7935	Covid Reimbursement	(188,388.00)	(265,176.00)
3500.7941	Income Commercial Insurance Stimulus	0.00	(6,000.00)
3521.0000	PPP Loan Forgiveness GÇô Non Taxabl	0.00	(996,800.00)
3522.0000	Income Employee Retention Credit	(275,165.46)	(1,762,811.01)
Subtotal : None		(848,159.74)	(3,191,195.61)
Total [S2L3.2C1]	Endowment & Other Non Recoverabl	(848,159.74)	(3,191,195.61)
Group : [S2L3.4C1]	Vending Machine Revenue		
Subgroup : None			
3507.0000	Income Vending Machine	(235.27)	(265.39)
Subtotal : None		(235.27)	(265.39)
Total [S2L3.4C1]	Vending Machine Revenue	(235.27)	(265.39)
Group : [S2L3.9C1]	Administrative & General Recoverable Income		
Subgroup : None			
3500.0000	Income Miscellaneous	(13,627.88)	(6,963.06)
Subtotal : None		(13,627.88)	(6,963.06)
Total [S2L3.9C1]	Administrative & General Recoverable	(13,627.88)	(6,963.06)

Group : [S2L3.11C1] Variable Recoverable Income			
Subgroup : None			
3516.0000	Income Medical Records	(86.25)	(203.25)
Subtotal : None		(86.25)	(203.25)
Total [S2L3.11C1]	Variable Recoverable Income	(86.25)	(203.25)
Group : [S3L1.1C1] Director of Nurses Salary			
Subgroup : None			
3831.0000	P/r Director Of Nursing	148,405.23	114,038.95
3831.9000	P/r Director Of Nursing- Vacation	2,596.00	0.00
Subtotal : None		151,001.23	114,038.95
Total [S3L1.1C1]	Director of Nurses Salary	151,001.23	114,038.95
Group : [S3L1.7C1] Registered Nurses Salaries			
Subgroup : None			
3830.0000	P/r Clinical Director	20,296.83	13,570.84
3830.7900	P/r Clinical Director Extraordinary	64.48	0.00
3830.8000	P/r Clinical Director- Sick	769.28	0.00
3834.0000	P/r RN	243,480.62	246,143.23
3834.0001	P/r RN Manager	2,835.00	6,400.00
3834.0002	P/r RN Supervisor	38.98	62,983.58
3834.0050	P/r Student RN	(696.43)	696.43
3834.7000	P/r RN- OT	7,338.02	14,854.37
3834.7001	P/r RN Manager- OT	101.25	0.00
3834.7002	P/r RN Supervisor- OT	0.00	3,550.50
3834.7900	P/r RN Extraordinary	33.43	2,128.00
3834.8000	P/r RN- Sick	4,781.58	6,407.89
3834.8002	P/r RN Supervisor- Sick	0.00	2,437.20
3834.9000	P/r RN- Vacation	3,790.50	21,709.63
3834.9002	P/r RN Supervisor- Vacation	0.00	4,531.32
3835.0000	P/r Infection Control	(1,090.12)	(10,880.50)
3835.7900	P/r Infection Control Extraordinary	(588.49)	79,064.54
Subtotal : None		281,154.93	453,597.03
Total [S3L1.7C1]	Registered Nurses Salaries	281,154.93	453,597.03
Group : [S3L1.10C1] Registered Nurses Purchased Service Per Diem			
Subgroup : None			
4161.7900	Extraordinary Nursing Agency - RN	25,733.27	(600.00)
Subtotal : None		25,733.27	(600.00)
Total [S3L1.10C1]	Registered Nurses Purchased Service	25,733.27	(600.00)
Group : [S3L1.11C1] Registered Nurses Purchased Service Tempory Agency Staff			
Subgroup : None			
4161.0000	Nursing Agency - RN	0.00	64,022.60
Subtotal : None		0.00	64,022.60
Total [S3L1.11C1]	Registered Nurses Purchased Service	0.00	64,022.60
Group : [S3L1.12C1] Licensed Practical Nurses Salary			
Subgroup : None			
3836.0000	P/r LPN	752,365.51	713,997.35
3836.0001	P/r LPN Manager	207,869.38	63,355.80
3836.0003	P/r LPN Supervisor	1,973.64	114,761.54
3836.7000	P/r LPN- OT	120,913.91	138,112.50
3836.7001	P/r LPN Manager- OT	47,708.89	10,235.81
3836.7003	P/r LPN Supervisor- OT	121.07	32,347.80
3836.7900	P/r LPN Extraordinary	1,199.31	3,824.96
3836.8000	P/r LPN- Sick	11,550.56	15,209.21
3836.8001	P/r LPN Manager- Sick	4,627.05	576.00
3836.8003	P/r LPN Supervisor- Sick	320.00	3,513.67
3836.9000	P/r LPN- Vacation	21,844.50	27,757.13
3836.9001	P/r LPN Manager- Vacation	3,260.00	102.00
3836.9003	P/r LPN Supervisor- Vacation	0.00	5,441.82
Subtotal : None		1,173,753.82	1,129,235.59
Total [S3L1.12C1]	Licensed Practical Nurses Salary	1,173,753.82	1,129,235.59
Group : [S3L1.15C1] Licensed Practical Nurses Purchased Service Per Diem			
Subgroup : None			
4162.00	Nursing Agency - LPN	422,195.15	0.00
Subtotal : None		422,195.15	0.00
Total [S3L1.15C1]	Licensed Practical Nurses Purchased	422,195.15	0.00
Group : [S3L1.16C1] Licensed Practical Nurses Purchased Service Tempory Agency Staff			
Subgroup : None			
4162.0000	Nursing Agency - LPN	0.00	443,930.85

Subtotal : None		0.00	443,930.85
Total [S3L1.16C1]	Licensed Practical Nurses Purchased	0.00	443,930.85
Group : [S3L1.17C1] Certified Nurses Aides Salaries			
Subgroup : None			
3838.0000	P/r CNA	857,925.51	946,396.59
3838.0004	P/r Nurse Aide	0.00	5,711.83
3838.7000	P/r CNA- OT	333,377.75	234,514.03
3838.7900	P/r CNA Extraordinary	975.74	417.86
3838.8000	P/r CNA- Sick	16,252.47	21,996.04
3838.8004	P/r Nurse Aide - Sick	0.00	435.00
3838.9000	P/r CNA- Vacation	25,399.63	37,565.93
3838.9004	P/r Nurse Aide - Vacation	0.00	217.50
Subtotal : None		1,233,931.10	1,247,254.78
Total [S3L1.17C1]	Certified Nurses Aides Salaries	1,233,931.10	1,247,254.78
Group : [S3L1.20C1] Certified Nurses Aides Purchased Service Per Diem			
Subgroup : None			
4140.0000	Nursing Purch Service	152,987.86	43,170.22
4140.7900	Extraordinary Nursing Purch Service	92,682.97	65,440.00
4163.7900	Extraordinary Nursing Agency - CNA	218.90	414.50
Subtotal : None		245,889.73	109,024.72
Total [S3L1.20C1]	Certified Nurses Aides Purchased Ser	245,889.73	109,024.72
Group : [S3L1.21C1] Certified Nurses Aides Purchased Service Tempory Agency Staff			
Subgroup : None			
4163.0000	Nursing Agency - CNA	0.00	171,030.91
Subtotal : None		0.00	171,030.91
Total [S3L1.21C1]	Certified Nurses Aides Purchased Ser	0.00	171,030.91
Group : [S3L1.23C1] Nursing Education & Training			
Subgroup : None			
4150.0000	Nursing Training	1,802.25	3,888.79
Subtotal : None		1,802.25	3,888.79
Total [S3L1.23C1]	Nursing Education & Training	1,802.25	3,888.79
Group : [S3L2.1C1] Administration Salaries			
Subgroup : [S3L2.1C1]Administrator Salaries			
3811.0000	P/r Administrator	143,860.67	96,278.81
3811.9000	P/r Administrator- Vacation	6,557.76	10,848.79
3812.0005	P/r Asst Administrator in Training	32,784.21	0.00
3812.7005	P/r Asst Administrator in Training- OT	1,814.86	0.00
3812.8005	P/r Asst Administrator in Training- Sick	928.00	0.00
Subtotal [S3L2.1C1A] Administrator Salaries		185,945.50	107,127.60
Total [S3L2.1C1] Administration Salaries		185,945.50	107,127.60
Group : [S3L2.4C1] Administration Purchased Service			
Subgroup : None			
3811.5000	Administrator- Contracted	0.00	57,600.00
Subtotal : None		0.00	57,600.00
Total [S3L2.4C1]	Administration Purchased Service	0.00	57,600.00
Group : [S3L2.7C1] Clerical Staff Salaries			
Subgroup : None			
3805.0000	P/r Operators Salary	198,180.11	180,497.72
3820.0000	P/r Business Office	87,654.20	44,207.15
3820.8000	P/r Business Office- Sick	512.00	613.95
3820.9000	P/r Business Office- Vacation	1,056.00	288.00
3822.0000	P/r Receptionist	72,097.40	53,022.52
3822.7000	P/r Receptionist- OT	140.15	794.71
3822.7900	P/r Receptionist Extraordinary	(193.14)	193.14
3822.8000	P/r Receptionist- Sick	1,065.00	457.63
3822.9000	P/r Receptionist- Vacation	1,897.50	268.86
3825.0000	P/r Human Resource	13,500.27	57,167.79
3825.8000	P/r Human Resource- Sick	236.00	476.00
3825.9000	P/r Human Resource- Vacation	33.71	3,181.49
3847.0000	P/r Marketing	20,564.90	11,749.70
Subtotal : None		396,744.10	352,918.66
Total [S3L2.7C1]	Clerical Staff Salaries	396,744.10	352,918.66
Group : [S3L2.10C1] Clerical Staff Purchased Service			
Subgroup : None			
7131.0000	Consulting Fees	20,155.78	8,765.10
7140.0000	Fiscal Purch Serv	62,426.32	49,919.67

7140.5000	Fiscal Purch Serv- Non Recurring	24,019.05	18,034.42
7140.7905	Extraordinary Fiscal Purch Serv- Non Re	20,000.00	0.00
Subtotal : None		126,601.15	76,719.19
Total [S3L2.10C1]	Clerical Staff Purchased Service	126,601.15	76,719.19
Group : [S3L2.11C1]	Electronic Data Processing, Payroll & Bookkeeping Services		
Subgroup : None			
8201.5000	Equipt Rental- Software	60,748.01	54,109.45
Subtotal : None		60,748.01	54,109.45
Total [S3L2.11C1]	Electronic Data Processing, Payroll &	60,748.01	54,109.45
Group : [S3L2.12C1]	Office Supplies		
Subgroup : None			
7110.0000	Office Supplies	18,433.43	19,439.25
7110.5000	Office Equipment	2,789.77	5,003.55
7142.0000	IT Fees	41,999.40	26,268.69
7191.0000	Bank Charges	54,545.50	59,283.43
7191.5000	Credit Card Processing Fees	1,693.23	1,977.22
7212.0000	Postage	2,783.51	5,180.05
Subtotal : None		122,244.84	117,152.19
Total [S3L2.12C1]	Office Supplies	122,244.84	117,152.19
Group : [S3L2.13C1]	Telecommunications (e.g. Internet & Phone)		
Subgroup : None			
7210.0000	Internet	5,018.02	4,266.38
7211.0000	Telephone	35,071.60	13,444.50
7211.0001	Cell Phones	561.91	0.00
Subtotal : None		40,651.53	17,710.88
Total [S3L2.13C1]	Telecommunications (e.g. Internet & P	40,651.53	17,710.88
Group : [S3L2.15C1]	Travel, Conventions & Meetings		
Subgroup : None			
7238.0000	Seminars	0.00	619.00
7290.0000	Travel Expense	9,985.30	5,143.94
Subtotal : None		9,985.30	5,762.94
Total [S3L2.15C1]	Travel, Conventions & Meetings	9,985.30	5,762.94
Group : [S3L2.16C1]	Advertising: Help Wanted		
Subgroup : None			
7235.0000	Help Wanted Advertising	16,608.74	8,448.00
Subtotal : None		16,608.74	8,448.00
Total [S3L2.16C1]	Advertising: Help Wanted	16,608.74	8,448.00
Group : [S3L2.17C1]	Licenses & Dues: Patient Care Related Portion		
Subgroup : None			
7214.0000	License & Permits	1,210.00	350.00
7215.0000	Dues & Subscriptions	15,799.65	11,292.59
9411.0000	Corporation Tax	3,700.00	25.00
Subtotal : None		20,709.65	11,667.59
Total [S3L2.17C1]	Licenses & Dues: Patient Care Related	20,709.65	11,667.59
Group : [S3L2.19C1]	Accounting Services (not related to Appeals)		
Subgroup : None			
7130.0000	Accounting Fees	1,600.00	6,900.00
7130.7900	Extraordinary Accounting Fees	4,800.00	0.00
Subtotal : None		6,400.00	6,900.00
Total [S3L2.19C1]	Accounting Services (not related to Ap	6,400.00	6,900.00
Group : [S3L2.20C1]	Insurance: Malpractice & General Liability		
Subgroup : None			
7270.0000	Insurance - General	247,819.24	183,740.79
Subtotal : None		247,819.24	183,740.79
Total [S3L2.20C1]	Insurance: Malpractice & General Liab	247,819.24	183,740.79
Group : [S3L2.22C1]	Other A & G Expenses		
Subgroup : None			
7140.6000	Unallocated Credit Card Charges	0.00	8,438.21
9490.0000	Miscellaneous Expenses	1,544.61	1,899.12
9800.0000	Donations	0.00	4,500.00
Subtotal : None		1,544.61	14,837.33
Total [S3L2.22C1]	Other A & G Expenses	1,544.61	14,837.33
Group : [S3L2B.1C1]	Advertising Marketing		
Subgroup : None			
7236.0000	Promotional Advertising	10,555.46	2,845.98

Subtotal : None		10,555.46	2,845.98
Total [S3L2B.1C1]	Advertising Marketing	10,555.46	2,845.98
Group : [S3L2B.6C1] Legal: Other			
Subgroup : None			
7230.0000	Legal Fees	20,408.12	26,503.71
7230.7900	Extraordinary Legal Fees	0.00	1,037.00
Subtotal : None		20,408.12	27,540.71
Total [S3L2B.6C1]	Legal: Other	20,408.12	27,540.71
Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest			
Subgroup : None			
3511.0000	Income Interest	17.51	121.03
7192.0000	Interest	103,394.86	9,072.95
7193.0000	Penalties	119,850.84	43,652.78
Subtotal : None		223,263.21	52,846.76
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including Interest	223,263.21	52,846.76
Group : [S3L2B.14C1] Bad Debt Expenses			
Subgroup : None			
7198.0000	Bad Debt - Coinsurance	7,744.01	0.00
7199.0000	Bad Debt - Private	124,000.00	127,100.00
Subtotal : None		131,744.01	127,100.00
Total [S3L2B.14C1]	Bad Debt Expenses	131,744.01	127,100.00
Group : [S3L2B.15C1] User Fee Assessment			
Subgroup : None			
3275.0000	Revenue Assessment	522,485.46	628,623.20
Subtotal : None		522,485.46	628,623.20
Total [S3L2B.15C1]	User Fee Assessment	522,485.46	628,623.20
Group : [S3L3.1C1] Staff Development Coordinator Salaries			
Subgroup : None			
3827.0000	P/r Staffing Coordinator	56,160.90	43,143.51
3827.7000	P/r Staffing Coordinator- OT	4,720.56	4,438.76
3827.7900	P/r Staffing Coordinator Extraordinary	620.40	0.00
3827.8000	P/r Staffing Coordinator- Sick	1,126.08	483.00
3827.9000	P/r Staffing Coordinator- Vacation	4,126.00	874.23
3832.0000	P/r Staff Development Coordinator	0.00	16,220.01
Subtotal : None		66,753.94	65,159.51
Total [S3L3.1C1]	Staff Development Coordinator Salaries	66,753.94	65,159.51
Group : [S3L3.5C1] Plant Operations: Salaires			
Subgroup : None			
3931.0000	P/r Maintenance Director	59,662.27	65,164.86
3931.8000	P/r Maintenance Director- Sick	0.00	1,730.88
3931.9000	P/r Maintenance Director- Vacation	0.00	1,832.57
3932.0000	P/r Maintenance Aide	2,929.37	14,987.38
3932.7000	P/r Maintenance Aide- OT	0.00	378.00
3932.8000	P/r Maintenance Aide- Sick	0.00	400.50
3932.9000	P/r Maintenance Aide- Vacation	0.00	307.26
Subtotal : None		62,591.64	84,801.45
Total [S3L3.5C1]	Plant Operations: Salaires	62,591.64	84,801.45
Group : [S3L3.8C1] Plant Operations: Purchased Service			
Subgroup : None			
6340.0000	Maintenance Purch Serv	113,822.67	93,467.21
6341.0000	Exterminator	3,997.55	1,939.38
6342.0000	Carting	25,592.48	21,552.55
6440.0000	Grounds Purchase Service	29,175.00	12,320.00
Subtotal : None		172,587.70	129,279.14
Total [S3L3.8C1]	Plant Operations: Purchased Service	172,587.70	129,279.14
Group : [S3L3.9C1] Plant Operations: Supplies & Expenses			
Subgroup : None			
6310.0000	Maintenance Supplies	28,144.39	11,308.65
6310.5000	Maintenance Equipment	2,717.00	3,153.93
6310.7900	Extraordinary Maintenance Supplies	0.00	159.84
6410.0000	Ground Supply	559.75	764.23
6710.5000	Security Equipment	1,393.03	0.00
Subtotal : None		32,814.17	15,386.65
Total [S3L3.9C1]	Plant Operations: Supplies & Expense	32,814.17	15,386.65
Group : [S3L3.10C1] Plant Operatins: Utilities			
Subgroup : None			

6391.0000	Electric	114,489.24	125,515.38
6392.0000	Gas	36,453.71	34,721.02
8600.0000	Water & Sewer	156,724.59	179,807.34
Subtotal : None		307,667.54	340,043.74
Total [S3L3.10C1]	Plant Operatins: Utilities	307,667.54	340,043.74

Group : [S3L3.13C1] Dietician: Salaries			
Subgroup : None			
3899.0000	P/r Dietician	30,985.97	13,958.30
3899.8000	P/r Dietician- Sick	0.00	160.00
3899.9000	P/r Dietician- Vacation	300.00	0.00
Subtotal : None		31,285.97	14,118.30
Total [S3L3.13C1]	Dietician: Salaries	31,285.97	14,118.30

Group : [S3L3.16C1] Dietician: Purchased Service			
Subgroup : None			
6130.0000	Dietician Fees	0.00	15,792.00
Subtotal : None		0.00	15,792.00
Total [S3L3.16C1]	Dietician: Purchased Service	0.00	15,792.00

Group : [S3L3.18C1] Dietary: Salaries			
Subgroup : None			
3891.0000	P/r Dietary Supervisor	57,491.00	61,650.92
3891.8000	P/r Dietary Supervisor- Sick	1,442.40	961.60
3891.9000	P/r Dietary Supervisor- Vacation	2,824.70	2,449.80
3892.0000	P/r Dietary Aides	207,668.10	189,469.11
3892.7000	P/r Dietary Aides- OT	9,058.32	4,356.56
3892.7900	P/r Dietary Aides Extraordinary	542.08	0.00
3892.8000	P/r Dietary Aides- Sick	5,900.15	2,050.76
3892.9000	P/r Dietary Aides- Vacation	7,783.25	7,192.19
3894.0000	P/r Dietary Cooks	141,829.95	142,692.63
3894.7000	P/r Dietary Cooks- OT	7,912.06	2,268.40
3894.7900	P/r Dietary Cooks Extraordinary	(788.04)	803.40
3894.8000	P/r Dietary Cooks- Sick	4,733.00	519.37
3894.9000	P/r Dietary Cooks- Vacation	7,895.85	6,719.75
Subtotal : None		454,292.82	421,134.49
Total [S3L3.18C1]	Dietary: Salaries	454,292.82	421,134.49

Group : [S3L3.21C1] Dietary: Food			
Subgroup : None			
6112.0000	Patient Food	265,609.86	248,931.90
6112.7900	Extraordinary Patient Food	551.40	0.00
6119.0000	Food Supplements	26,319.08	12,688.65
Subtotal : None		292,480.34	261,620.55
Total [S3L3.21C1]	Dietary: Food	292,480.34	261,620.55

Group : [S3L3.22C1] Dietary: Purchased Service			
Subgroup : None			
6140.0000	Dietary Purchase Serv	1,946.69	3,323.65
6160.7900	Extraordinary Pat Food Cont Serv	0.00	3,334.52
Subtotal : None		1,946.69	6,658.17
Total [S3L3.22C1]	Dietary: Purchased Service	1,946.69	6,658.17

Group : [S3L3.23C1] Dietary: Supplies & Expenses			
Subgroup : None			
6110.0000	Dietary Supplies	57,368.13	36,131.57
6110.5000	Dietary Equipment	2,351.21	1,844.18
6110.7900	Extraordinary Dietary Supplies	3,655.29	7,425.22
6140.5000	Dietary Repairs	2,419.38	507.31
Subtotal : None		65,794.01	45,908.28
Total [S3L3.23C1]	Dietary: Supplies & Expenses	65,794.01	45,908.28

Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service			
Subgroup : [S3L3.27CHousekeeping Purchased Service			
6560.0000	Housekeeping Contracted Serv	232,485.84	221,243.18
Subtotal [S3L3.27C1AHousekeeping Purchased Service		232,485.84	221,243.18

Subgroup : [S3L3.27CLaundry Purchased Service			
6640.0000	Laundry Purch Serv	250.00	500.00
6660.0000	Laundry Contracted Services	154,990.20	146,794.19
Subtotal [S3L3.27C1BLaundry Purchased Service		155,240.20	147,294.19

Total [S3L3.27C1]	Housekeeping / Laundry: Purchased S	387,726.04	368,537.37
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Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense			
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Subgroup : [S3L3.28CHousekeeping Supplies & Expenses			
6510.0000	Housekeeping Supplies	12,353.00	18,894.16
6510.7900	Extraordinary Housekeeping Supplies	439.97	2,207.66
Subtotal [S3L3.28C1AHousekeeping Supplies & Expenses		12,792.97	21,101.82
Subgroup : [S3L3.28CLaundry Supplies & Expense			
6640.5000	Laundry Repairs	3,218.87	4,822.25
Subtotal [S3L3.28C1BLaundry Supplies & Expense		3,218.87	4,822.25
Subgroup : None			
6510.5000	Housekeeping Equipment	665.10	9,112.53
Subtotal : None		665.10	9,112.53
Total [S3L3.28C1]	Housekeeping / Laundry: Supplies & Expense	16,676.94	35,036.60
Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries			
Subgroup : None			
3843.0000	P/r Medical Records	535.85	30,545.91
3843.9000	P/r Medical Records- Vacation	0.00	432.00
Subtotal : None		535.85	30,977.91
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salaries	535.85	30,977.91
Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries			
Subgroup : [S3L3.40CMDS Salaries			
3833.0000	P/r MDS	7,487.34	65,458.54
3833.7000	P/r MDS- OT	310.82	7,968.37
3833.7900	P/r MDS Extraordinary	(616.15)	3,036.06
3833.8000	P/r MDS- Sick	194.13	3,359.93
3833.9000	P/r MDS- Vacation	0.00	5,496.33
Subtotal [S3L3.40C1BMDS Salaries		7,376.14	85,319.23
Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	7,376.14	85,319.23
Group : [S3L3.43C1] MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			
Subgroup : [S3L3.43CMDS Purchase Service			
4160.0000	Nursing Contracted Services	75,625.00	11,875.00
Subtotal [S3L3.43C1BMDS Purchase Service		75,625.00	11,875.00
Total [S3L3.43C1]	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	75,625.00	11,875.00
Group : [S3L3.48C1] Social Service Worker: Salaries			
Subgroup : None			
3828.0000	P/r Admissions	57,864.09	99,197.26
3828.8000	P/r Admissions- Sick	2,500.00	2,500.16
3828.9000	P/r Admissions- Vacation	1,684.00	6,767.47
3870.0000	P/r Social Services Director	37,617.99	64,869.87
3870.9000	P/r Social Services Director- Vacation	1,160.00	3,935.31
Subtotal : None		100,826.08	177,270.07
Total [S3L3.48C1]	Social Service Worker: Salaries	100,826.08	177,270.07
Group : [S3L3.51C1] Social Service Worker: Purchased Service			
Subgroup : None			
5530.0000	Social Services Fees	7,780.00	5,105.00
Subtotal : None		7,780.00	5,105.00
Total [S3L3.51C1]	Social Service Worker: Purchased Service	7,780.00	5,105.00
Group : [S3L3.60C1] Direct Restorative Therapy: Salaries			
Subgroup : None			
3850.0000	P/r Physical Therapy	57,295.53	32,397.12
3850.7000	P/r Physical Therapy- OT	74.25	0.00
3850.8000	P/r Physical Therapy- Sick	2,060.14	418.65
3850.9000	P/r Physical Therapy- Vacation	2,244.00	0.00
3851.0000	P/r PT Aide	247.52	18,206.18
3851.9000	P/r PT Aide- Vacation	0.00	605.44
3854.0000	P/r Rehab Coordinator	95,070.62	84,856.39
3854.8000	P/r Rehab Coordinator- Sick	940.00	376.00
3854.9000	P/r Rehab Coordinator- Vacation	3,061.71	1,450.29
3860.0000	P/r Speech Therapy	21,025.67	35,752.24
3860.8000	P/r Speech Therapy- Sick	718.43	362.57
3860.9000	P/r Speech Therapy- Vacation	20.14	261.86
3865.0000	P/r Occupational Therapy	73,199.30	57,148.69
3865.7000	P/r Occupational Therapy- OT	0.00	325.61
3865.8000	P/r Occupational Therapy- Sick	2,331.10	274.20
3865.9000	P/r Occupational Therapy- Vacation	2,467.80	274.20
3866.0000	P/r OT Aide	47,683.66	31,017.84
3866.7000	P/r OT Aide- OT	0.00	11.63
3866.8000	P/r OT Aide- Sick	1,364.00	0.00

3866.9000	P/r OT Aide- Vacation	1,829.00	0.00
Subtotal : None		311,632.87	263,738.91
Total [S3L3.60C1]	Direct Restorative Therapy: Salaries	311,632.87	263,738.91
Group : [S3L3.62C1]	Direct Restorative Therapy: Consultants		
Subgroup : None			
5230.0000	PT Fees	0.00	35,534.96
5330.0000	OT Fees	0.00	25,578.80
5430.0000	ST Fees	0.00	12,717.19
Subtotal : None		0.00	73,830.95
Total [S3L3.62C1]	Direct Restorative Therapy: Consultan	0.00	73,830.95
Group : [S3L3.64C1]	Recreational Therapy/Activities: Salaries		
Subgroup : None			
3881.0000	P/r Activities Supervisor	42,189.31	63,405.84
3881.8000	P/r Activities Supervisor- Sick	0.00	531.25
3881.9000	P/r Activities Supervisor- Vacation	528.00	1,828.75
3882.0000	P/r Activities Aide	47,551.69	72,841.51
3882.7000	P/r Activities Aide- OT	612.62	1,366.80
3882.7900	P/r Activities Aide Extraordinary	(635.28)	802.23
3882.8000	P/r Activities Aide- Sick	652.79	1,762.86
3882.9000	P/r Activities Aide- Vacation	1,100.67	2,675.97
Subtotal : None		91,999.80	145,215.21
Total [S3L3.64C1]	Recreational Therapy/Activities: Salari	91,999.80	145,215.21
Group : [S3L3.67C1]	Recreational Therapy/Activities: Purchased Service		
Subgroup : None			
5140.0000	Activities Purch Service	22,648.59	15,468.33
8203.0000	Equip Rental - Activities	4,540.33	3,457.20
Subtotal : None		27,188.92	18,925.53
Total [S3L3.67C1]	Recreational Therapy/Activities: Purch	27,188.92	18,925.53
Group : [S3L3.68C1]	Recreational Therapy/Activities: Supplies & Expenses		
Subgroup : None			
5110.0000	Activities Supplies	10,316.16	17,724.78
5110.5000	Activity Equipment	2,159.19	114.54
5610.0000	Med Rec Supplies	716.81	1,240.24
Subtotal : None		13,192.16	19,079.56
Total [S3L3.68C1]	Recreational Therapy/Activities: Suppl	13,192.16	19,079.56
Group : [S3L3.78C1]	Travel: Motor Vehicle Expense		
Subgroup : None			
6349.0000	Auto Leasing	7,721.31	7,600.44
Subtotal : None		7,721.31	7,600.44
Total [S3L3.78C1]	Travel: Motor Vehicle Expense	7,721.31	7,600.44
Group : [S3L3.82C1]	Physician Services: Medical Director		
Subgroup : None			
5730.0000	Med Director Fees	30,000.00	30,000.00
Subtotal : None		30,000.00	30,000.00
Total [S3L3.82C1]	Physician Services: Medical Director	30,000.00	30,000.00
Group : [S3L3.87C1]	Legend Drugs		
Subgroup : None			
4112.0000	Personal Care	1,875.32	4,357.52
4112.7900	Extraordinary Personal Care	1,307.95	7,003.33
4113.0000	Oxygen	579.34	929.43
4114.0000	Vaccines	7,677.80	6,387.82
4115.0000	IV Supplies	1,257.73	1,848.40
4211.0000	Labs	41,812.09	27,623.26
4216.0000	Radiology	6,495.14	7,150.87
4313.0000	Prescription Drugs	119,709.06	68,602.21
4318.0000	OTC Drugs	7,189.52	5,380.34
5200.0000	Therapy Charges	55,500.00	50,299.00
6840.0000	Non Emergency Transport	5,387.50	2,432.44
Subtotal : None		248,791.45	182,014.62
Total [S3L3.87C1]	Legend Drugs	248,791.45	182,014.62
Group : [S3L3.89C1]	House Supplies Not Resold		
Subgroup : None			
4110.0000	Medical Supplies- Other	14,346.95	20,842.11
4110.5000	Medical Equipment	4,209.62	5,476.87
4110.7900	Extraordinary Medical Supplies	25,580.40	48,523.38
4110.7905	Extraordinary Medical Equipment	0.00	1,438.92
4111.0000	Medical Supplies- Routine	63,525.31	73,494.90

4117.7900	Extraordinary Covid-19 Tests	83,125.00	419,100.00
4210.0000	Enteral Supplies	1,998.50	867.84
5010.0000	Rehab Supplies	1,110.21	1,415.78
6670.0000	Disposables	0.00	4,187.53
7131.7900	Extraordinary Consulting Fees	15,000.00	31,750.00
8202.0000	Equip Rental - Nursing	18,538.25	21,605.35
8202.1000	Oxygen Rental - Nursing	13,024.61	13,717.80
Subtotal : None		240,458.85	642,420.48
Total [S3L3.89C1]	House Supplies Not Resold	240,458.85	642,420.48
Group : [S3L3.92C1] Pharmacy Consultant			
Subgroup : None			
4330.0000	Pharmacy Consultant Fees	10,922.50	9,141.50
Subtotal : None		10,922.50	9,141.50
Total [S3L3.92C1]	Pharmacy Consultant	10,922.50	9,141.50
Group : [S3L4.1C1] Depreciaton			
Subgroup : [S3L4.1C1]Improvements Depreciation			
8810.0000	Depreciation LHI	29,193.35	19,936.82
Subtotal [S3L4.1C1B] Improvements Depreciation		29,193.35	19,936.82
Subgroup : [S3L4.1C1]Equipment Depreciation			
8830.0000	Depreciation MME	17,147.65	12,672.50
Subtotal [S3L4.1C1C] Equipment Depreciation		17,147.65	12,672.50
Total [S3L4.1C1]	Depreciaton	46,341.00	32,609.32
Group : [S3L4.6C1] Building Insurance Expense-SNF-CR			
Subgroup : None			
7273.0000	Insurance - Property	29,789.17	16,447.93
Subtotal : None		29,789.17	16,447.93
Total [S3L4.6C1]	Building Insurance Expense-SNF-CR	29,789.17	16,447.93
Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR			
Subgroup : None			
8204.0000	Equip Rental - Rehab	15,173.76	14,728.40
8205.0000	Equip Rental - Office	15,020.45	15,177.99
Subtotal : None		30,194.21	29,906.39
Total [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR	30,194.21	29,906.39
Group : [S3L4.14C1] Real Poperty Rent Expense-SNF-CR			
Subgroup : None			
8100.0000	Rent	1,213,471.80	1,213,471.80
Subtotal : None		1,213,471.80	1,213,471.80
Total [S3L4.14C1]	Real Poperty Rent Expense-SNF-CR	1,213,471.80	1,213,471.80
Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
9130.0000	Group Health Insurance	108,530.05	143,397.36
9131.0000	Group Life Insurance	115,423.63	73,499.76
Subtotal : None		223,953.68	216,897.12
Total [CLA-53.01]	LA-Group Health/Life	223,953.68	216,897.12
Group : [CLA-53.03] LA-Employee Benefits			
Subgroup : None			
6735.0000	Employee Background Check	1,806.49	3,045.07
9100.0000	Employee Benefits	2,898.64	7,065.35
9150.0000	Uniform	0.00	253.00
Subtotal : None		4,705.13	10,363.42
Total [CLA-53.03]	LA-Employee Benefits	4,705.13	10,363.42
Group : [CLA-53.04] LA-Payroll Taxes			
Subgroup : None			
9210.0000	FICA Expense	339,773.65	350,661.50
9220.0000	SUI Expense	58,690.84	82,142.46
9230.0000	FUI Expense	5,035.00	7,017.45
Subtotal : None		403,499.49	439,821.41
Total [CLA-53.04]	LA-Payroll Taxes	403,499.49	439,821.41
Group : [CLA-53.05] LA-Workers Comp			
Subgroup : None			
9140.0000	Workmen's Comp Insurance	99,748.02	53,251.48
Subtotal : None		99,748.02	53,251.48
Total [CLA-53.05]	LA-Workers Comp	99,748.02	53,251.48

NET (INCOME) LOSS	<u>0.00</u>	<u>0.00</u>
Sum of Account Groups	0.00	0.00

Tickmarks

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