

Client: **A429172 - Sterling Village, LLC**
Engagement: **MCMD 2022 - Sterling Village, LLC**
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 | JE Ref # | CAIDJE 12/31/2022 | CAID 12/31/2022 |
|-----------------------------------|--|--------------------|----------|----------------------|--------------------|
| Group : [BS] Balance Sheet | | | | | |
| Subgroup : None | | | | | |
| 1010.00 | Cash - Operating | 0.00 | | 0.00 | 309,879.70 |
| 1011.00 | Cash-Eastern Bank | 1,152,602.84 | | 0.00 | 655,480.70 |
| 1030.00 | Petty Cash | 500.00 | | 0.00 | 500.00 |
| 1061.00 | A/R - Private | 801,601.82 | | 0.00 | 904,616.16 |
| 1062.00 | A/R - Medicare Part A | 443,077.71 | | 0.00 | 459,477.43 |
| 1063.00 | A/R - Medicaid | 492,981.24 | | 0.00 | 630,691.99 |
| 1140.00 | Reserve for Bad Debt | (110,000.00) | | 0.00 | (124,000.00) |
| 1180.00 | A/R - Other | 81,420.00 | | 0.00 | 0.00 |
| 1280.00 | Prepaid Insurance | 169,608.00 | | 0.00 | 211,669.00 |
| 1300.00 | Prepaid Expenses - Other | 25,782.50 | | 0.00 | 19,710.00 |
| 1611.00 | Building Improvements | 215,436.55 | | 0.00 | 215,436.55 |
| 1612.00 | Accum Depreciation - Building Improv | (74,466.00) | | 0.00 | (85,237.00) |
| 1631.00 | Other Improvements | 34,942.28 | | 0.00 | 34,942.28 |
| 1632.00 | Accum Depreciation - Other Improv | (18,442.00) | | 0.00 | (20,189.00) |
| 1651.00 | Equipment | 601,018.89 | | 0.00 | 623,121.33 |
| 1652.00 | Accum Depreciation - Equipment | (426,041.63) | | 0.00 | (464,220.33) |
| 1653.00 | Computer Equipment | 144,704.74 | | 0.00 | 149,350.98 |
| 1654.00 | Accum Depreciation - Comp Equip | (91,261.95) | | 0.00 | (72,353.86) |
| 1701.00 | Motor Vehicles | 57,154.24 | | 0.00 | 57,154.24 |
| 1702.00 | Accum Depr - Motor Vehicles | (57,154.24) | | 0.00 | (57,154.24) |
| 1711.00 | Software | 96,007.03 | | 0.00 | 123,856.03 |
| 1712.00 | Accum Depr - Software | (96,007.03) | | 0.00 | (96,007.03) |
| 1800.00 | Goodwill | 153,383.82 | | 0.00 | 0.00 |
| 2020.00 | Accounts Payable | (205,077.63) | | 0.00 | (309,879.70) |
| 2028.00 | Pre Current Cash | (24,934.00) | | 0.00 | 0.00 |
| 2030.00 | Accrued Expenses | (9,960.95) | | 0.00 | (12,010.71) |
| 2031.00 | Accrued Expenses - Other | (31,177.86) | | 0.00 | 0.00 |
| 2032.00 | Accrued Health Insurance | (50,053.73) | | 0.00 | (84,167.16) |
| 2044.00 | User Fee Payable | (240,807.01) | | 0.00 | (226,121.70) |
| 2045.00 | Due Medicaid | (8.42) | | 0.00 | (24,126.55) |
| 2048.20 | Medicare Cares Act | (69,184.76) | | 0.00 | 0.00 |
| 2048.50 | Medicare 2% Reserve | 0.00 | | 0.00 | (11,694.20) |
| 2190.00 | Accrued Salaries | (150,904.00) | | 0.00 | (181,288.00) |
| 2191.00 | Accrued Vacation | (185,251.00) | | 0.00 | (171,925.00) |
| 2214.00 | Accrued Payroll Taxes | (31,294.00) | | 0.00 | (33,498.00) |
| 2218.00 | 401k Withholdings | (138.94) | | 0.00 | 27.28 |
| 2625.00 | Distributions | 1,882,000.00 | | 0.00 | 608,000.00 |
| 2650.00 | Retained Earnings | (4,192,697.50) | | 0.00 | (2,598,056.51) |
| Subtotal : None | | 287,359.01 | | 0.00 | 431,984.68 |
| Total [BS] | Balance Sheet | 287,359.01 | | 0.00 | 431,984.68 |
| Group : [PL] P&L | | | | | |
| Subgroup : None | | | | | |
| 3021.00 | Revenue - Private | (3,259,170.12) | | 0.00 | (3,746,681.47) |
| 3022.00 | Revenue - Medicare A | (2,805,939.88) | | 0.00 | (2,523,167.00) |
| 3022.19 | Revenue Medicare PDPM | 32,293.16 | | 0.00 | 20,344.98 |
| 3022.20 | Revenue- Medicare Cares Act | (438,252.72) | | 0.00 | (69,184.76) |
| 3023.00 | Revenue - Medicaid | (4,748,595.24) | | 1,572,147.00 | (4,229,904.75) |
| | | | CAIDJE - | 1,572,147.00 | |
| 3023.10 | Revenue - Medicaid Covid Stabilization | (357,750.00) | | 0.00 | (817,593.30) |
| 3026.00 | Revenue - Hospice | (2,295,232.11) | | 0.00 | (1,543,471.63) |
| 3028.00 | Revenue - Senior Care Options | (1,225,006.03) | | 0.00 | (957,916.49) |
| 3029.00 | RESOURCE INCOME | 0.00 | | (1,572,147.00) | (1,572,147.00) |
| | | | CAIDJE - | (1,572,147.00) | |
| 3030.00 | Revenue - HMO | (1,772,242.86) | | 0.00 | (2,169,648.58) |
| 3170.00 | Prior Year Revenue | 17,049.10 | | 0.00 | (3,869.74) |
| 3190.00 | Other Income | (3,093.60) | | 0.00 | (1,990.00) |
| 3725.02 | Pharmacy - Part A | (323,590.30) | | 0.00 | (262,218.48) |

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|---------|------------------------------------|--------------|------------|--------------|
| 3725.08 | Pharmacy - HMO | (282,487.69) | 0.00 | (266,349.14) |
| 3726.02 | I.V. Therapy - Part A | (69,530.76) | 0.00 | (25,093.24) |
| 3726.08 | I.V. Therapy - HMO | (62,556.68) | 0.00 | (30,598.46) |
| 3727.02 | Med/Surg Supplies - Part A | (24,396.36) | 0.00 | (7,999.84) |
| 3727.08 | Med/Surg Supplies - HMO | (1,382.00) | 0.00 | (3,145.40) |
| 3730.02 | Laboratory - Part A | (135,188.38) | 0.00 | (90,384.28) |
| 3730.08 | Laboratory - HMO | (119,067.47) | 0.00 | (115,519.60) |
| 3732.02 | Radiology - Part A | (107,445.34) | 0.00 | (57,148.72) |
| 3732.08 | Radiology - HMO | (57,568.48) | 0.00 | (44,716.74) |
| 3741.02 | Med/Surg Oxygen | (1,082.86) | 0.00 | (3,844.00) |
| 3741.08 | Resp Therapy/O2 - HMO | (508.86) | 0.00 | 0.00 |
| 3742.02 | Physical Therapy - Part A | (75.00) | 0.00 | 0.00 |
| 3742.08 | Physical Therapy - HMO | (555,543.08) | 0.00 | (493,570.95) |
| 3742.12 | Physical Therapy Part A Evaluation | (596,954.84) | 0.00 | (471,508.72) |
| 3742.15 | Physical Therapy Part B Evaluation | (126,821.64) | 0.00 | (64,564.42) |
| 3742.25 | Physical Therapy Part B Treatment | 0.00 | 0.00 | (918.58) |
| 3743.02 | Occupational Therapy - Part A | (608,836.94) | 0.00 | (471,544.20) |
| 3743.08 | Occupational Therapy - HMO | (581,973.14) | 0.00 | (523,620.16) |
| 3743.12 | Occupational Therapy Eval - Part A | (45,100.62) | 0.00 | (43,669.26) |
| 3743.15 | Occup Therapy - Eval Part B | (15,376.50) | 0.00 | (9,635.94) |
| 3743.18 | OT Eval - HMO | (28,292.26) | 0.00 | (24,607.26) |
| 3743.25 | Occup Therapy Part B | (113,951.58) | 0.00 | (73,709.76) |
| 3744.02 | Speech/ Lang Path - Part A | (116,334.62) | 0.00 | (99,224.48) |
| 3744.08 | Speech Therapy - HMO | (72,417.86) | 0.00 | (61,619.08) |
| 3744.12 | Speech/Lang Eval Part A | (31,566.02) | 0.00 | (36,068.95) |
| 3744.15 | Speech/Lang Eval Part B | (62,878.60) | 0.00 | (52,000.64) |
| 3744.18 | ST Eval - HMO | (25,302.65) | 0.00 | (28,985.53) |
| 3802.00 | Contractual Adj - Part A | 2,059,679.62 | 0.00 | 1,601,438.37 |
| 3805.00 | Contractual Adj - Part B | 186,053.73 | 0.00 | 118,287.03 |
| 3808.00 | Contractual Adj - HMO | 1,616,363.51 | 0.00 | 1,521,935.17 |
| 4110.00 | Salary - Administrator | 413,896.93 | 0.00 | 202,821.70 |
| 4110.10 | Bonus - Administrator | 12,500.00 | 0.00 | 0.00 |
| 4140.00 | Salaries - Clerical | 327,922.27 | 0.00 | 374,312.04 |
| 4140.01 | Contra- Clerical Salaries | 0.00 | 0.00 | (17,972.00) |
| 4150.00 | Payroll Services | 26,023.09 | 0.00 | 26,826.91 |
| 4151.00 | Data Processing | 112,649.50 | 0.00 | 131,817.35 |
| 4160.00 | Management Fees | 660,000.00 | 0.00 | 660,000.00 |
| 4249.00 | Postage | 6,919.52 | 0.00 | 3,596.34 |
| 4250.00 | Office Supplies & Expense | 40,976.28 | 0.00 | 42,599.75 |
| 4252.00 | Tuition & Education | 913.56 | 0.00 | 944.25 |
| 4253.00 | Personal Property Taxes | 1,375.52 | 0.00 | 434.39 |
| 4255.00 | Donations | 0.00 | 0.00 | 750.00 |
| 4256.00 | Bank Fees | 5,876.67 | 0.00 | 4,328.74 |
| 4257.00 | Late Fees | 156.00 | 0.00 | 185.00 |
| 4258.00 | Fines & Penalties | 40,077.86 | 0.00 | 44,490.00 |
| 4261.00 | Telephone | 38,831.65 | 0.00 | 51,334.53 |
| 4263.00 | CORI Expenses | 3,861.81 | 0.00 | 3,198.61 |
| 4275.00 | Motor Vehicle | 11,305.40 | 0.00 | 8,295.04 |
| 4280.00 | Travel Conven & Meetings | 0.00 | 0.00 | 850.00 |
| 4295.00 | Advertising - Help Wanted | 94,020.98 | 0.00 | 32,091.24 |
| 4298.00 | Advertising - Promotional | 15,448.71 | 0.00 | 11,143.24 |
| 4301.00 | License & Dues | 25,541.58 | (1,000.00) | 24,733.93 |
| | | | CAIDJE - | (1,000.00) |
| 4302.00 | LIC & DUES - NOT PT RELATED | 0.00 | 1,000.00 | 1,000.00 |
| | | | CAIDJE - | 1,000.00 |
| 4306.00 | Staff Development Coordinator | 88,613.91 | 0.00 | 92,152.69 |
| 4333.00 | Employee Benefits - Other | 32,569.59 | 0.00 | 45,805.46 |
| | | | CAIDJE - | 0.00 |
| 4333.20 | Employee Covid 19 Testing | 330,248.00 | 0.00 | 201,105.00 |
| 4360.00 | Accounting Other | 52,578.24 | 0.00 | 66,723.56 |
| 4370.00 | Legal | 63,922.57 | 0.00 | 11,401.50 |
| 4374.00 | Professional Services | 21,270.90 | 0.00 | (6.00) |
| 4400.00 | Payroll Taxes | 723,969.85 | 0.00 | 723,542.65 |
| | | | CAIDJE - | 0.00 |
| 4410.00 | Group Health Insurance | 328,904.88 | 0.00 | 589,495.84 |
| 4420.00 | Insurance - Other | 3,063.00 | 0.00 | 3,060.00 |
| 4421.00 | Insurance - Workers Comp | 148,288.00 | 0.00 | 154,350.00 |
| | | | CAIDJE - | 0.00 |

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| 4422.00 | Auto Insurance | 1,657.00 | 0.00 | 1,972.00 |
| 4535.00 | Rent - Real Estate Affiliate | 1,220,477.40 | 0.00 | 1,220,477.40 |
| 4538.00 | Rent - Leases, Other | 15,661.94 | 0.00 | 14,929.72 |
| 4560.00 | Depreciation - Comp Equip | 11,305.45 | 0.00 | 14,407.36 |
| 4565.00 | Depreciation - Building Improvements | 10,771.00 | 0.00 | 10,771.00 |
| 4568.00 | Depreciation - Other Improvement | 1,747.00 | 0.00 | 1,747.00 |
| 4570.00 | Depreciation - Equipment | 43,536.12 | 0.00 | 38,178.70 |
| 4595.00 | Amortization of Goodwill | 153,381.00 | 0.00 | 153,383.82 |
| 5105.00 | Salaries - Plant | 161,319.03 | 0.00 | 157,017.95 |
| 5110.00 | Purchased Services - Plant | 151,091.02 | 0.00 | 149,298.96 |
| 5115.00 | Supplies & Expense - Plant | 74,358.63 | 0.00 | 66,571.91 |
| 5121.00 | Electricity | 91,010.69 | 0.00 | 126,694.69 |
| 5122.00 | Water | 34,382.56 | 0.00 | 41,316.47 |
| 5123.00 | Fuel | 406.13 | 0.00 | 971.38 |
| 5124.00 | Gas | 117,179.56 | 0.00 | 138,861.74 |
| 5125.00 | Treatment Plant - Op Expense | 134,312.99 | 0.00 | 127,556.46 |
| 5126.00 | Treatment plant - Annual Fee | 12,600.00 | 0.00 | 15,460.00 |
| 5205.00 | Salaries - Dietary | 594,046.51 | (83,500.00) | 555,421.75 |
| 5205.10 | Dietician Salaries | 0.00 | 83,500.00 | 83,500.00 |
| 5220.00 | Food | 366,134.16 | 0.00 | 425,846.82 |
| 5233.00 | Purch Services - Dietician | 1,000.00 | 0.00 | 2,000.00 |
| 5235.00 | Supplies, Purch Serv, Repairs- Dietary | 37,692.49 | 0.00 | 27,786.47 |
| 5320.00 | Purchased Services - Laundry | 221,955.72 | 0.00 | 232,133.62 |
| 5330.00 | Supplies & Expense - Laundry | 197.87 | 0.00 | 626.77 |
| 5415.00 | Purchased Service - Housekeeping | 221,955.72 | 0.00 | 232,133.54 |
| 5420.00 | Supplies & Expense - Housekeeping | 37,530.14 | 0.00 | 44,435.90 |
| 6020.00 | Salary - Dir of Nursing | 125,748.31 | 0.00 | 145,194.80 |
| 6021.00 | Nursing Supervisors | 598,041.06 | (315,460.00) | 377,210.33 |
| 6030.00 | Salaries - RN | 705,956.87 | 0.00 | 770,547.97 |
| 6035.00 | Purchased Services - RN | 3,085.28 | 0.00 | 38,495.20 |
| 6040.00 | Salaries - LPN | 1,501,959.83 | 315,460.00 | 2,046,092.93 |
| 6045.00 | Purchased Services - LPN | 17,964.05 | 0.00 | 51,843.29 |
| 6050.00 | Salaries - CNAs | 2,399,193.38 | 0.00 | 2,417,321.10 |
| 6055.00 | Purchased Services - CNAs | 1,928.75 | 0.00 | 115,474.00 |
| 6505.00 | Salaries - Medical Records | 57,788.01 | 0.00 | 60,477.50 |
| 6506.00 | Salaries - MDS, PPS, MMQ | 228,695.81 | 0.00 | 261,677.63 |
| 6507.00 | Medical - Unit Secretary | 69,676.70 | 0.00 | 84,393.25 |
| 6508.00 | Salaries-Infection Control Nurse | 46,667.79 | 0.00 | 0.00 |
| 6511.00 | Medical Director | 76,800.00 | 0.00 | 63,200.00 |
| 6522.00 | Nursing Supplies | 239,197.38 | 0.00 | 207,055.19 |
| 6522.20 | Nursing Supplies-Covid 19 | 186,233.03 | 0.00 | 157,347.09 |
| 6530.00 | Pharmacy Consultant | 5,121.00 | 0.00 | 7,699.50 |
| 6805.00 | Salaries - Admissions Coordinator | 237,309.03 | 0.00 | 297,400.09 |
| 6810.00 | Salaries - Social Services | 182,281.03 | 0.00 | 189,747.15 |
| 7021.00 | Salaries - Recreational Therapy | 220,213.22 | 0.00 | 300,186.51 |
| 7022.00 | Purchased Services - Recreation Therap | 2,418.00 | 0.00 | 2,369.00 |
| 7023.00 | Supplies & Expense - Recreation Therap | 2,425.99 | 0.00 | 4,470.86 |
| 7825.02 | Pharmacy Expense - Part A | 162,792.36 | 0.00 | 132,387.65 |
| 7825.03 | Pharmacy Expense - Medicaid | 11,916.43 | 0.00 | 9,358.30 |
| 7825.08 | Pharmacy Expense - HMO | 143,718.51 | 0.00 | 134,226.61 |
| 7826.02 | I.V. Therapy Expense - Part A | 34,935.51 | 0.00 | 13,791.47 |
| 7826.03 | I.V. Therapy Expense - Medicaid | 6,893.68 | 0.00 | 5,723.97 |
| 7826.08 | I.V Therapy Expense - HMO | 32,442.06 | 0.00 | 15,635.64 |
| 7827.02 | Med/Surg Supp Exp - Part A | 17,627.45 | 0.00 | 22,929.26 |
| 7827.03 | Med/Surg Supp Exp - Medicaid | 3,703.97 | 0.00 | 11,282.86 |
| 7827.08 | Med/Surg Supp Exp - HMO | 570.00 | 0.00 | 994.20 |
| 7830.02 | Laboratory Expense - Part A | 68,938.94 | 0.00 | 45,845.16 |
| 7830.08 | Laboratory Expense - HMO | 48,399.58 | 0.00 | 44,044.17 |
| 7832.02 | Radiology Expense - Part A | 56,046.24 | 0.00 | 31,251.23 |
| 7832.08 | Radiology Expense - HMO | 40,265.27 | 0.00 | 36,334.44 |
| 7841.00 | Oxygen - House Account | 15,619.30 | 0.00 | 16,137.25 |
| 7841.02 | Oxygen Expense - Part A | 541.43 | 0.00 | 1,512.72 |
| 7841.03 | Oxygen Expense - Medicaid | 3,429.40 | 0.00 | 1,817.00 |
| 7841.08 | Oxygen Expense - HMO | 583.93 | 0.00 | 574.50 |
| 7841.71 | Purchased Service - Respiratory Therap | 20,580.00 | 0.00 | 15,246.00 |
| 7842.50 | PHYSICAL THERAPY - INDIRECT | 0.00 | 183,450.00 | 183,450.00 |
| | | | CAIDJE - | 183,450.00 |
| 7842.70 | Salaries - Physical Therapy | 0.00 | (37,357.00) | 31,497.53 |

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|------------------------|-----------------------------------|---------------------|----------|--------------|---------------------|
| 7842.74 | Purchased Service - PT | 391,220.04 | | (183,450.00) | 43,507.64 |
| | | | CAIDJE - | (183,450.00) | |
| 7842.75 | SALARIES - LPTA INDIRECT | 0.00 | | 37,357.00 | 37,357.00 |
| 7843.00 | Purchased Service - OT | 410,856.90 | | 0.00 | 260,118.47 |
| | | | CAIDJE - | 0.00 | |
| 7843.70 | Salaries - OT | 0.00 | | 0.00 | 94,444.70 |
| 7843.74 | Purchased Services Speech Therapy | 125,778.53 | | 0.00 | 88,840.79 |
| | | | CAIDJE - | 0.00 | |
| 7844.00 | Salaries - ST | 0.00 | | 0.00 | 16,325.00 |
| 7846.00 | Rehab Supplies | 15,186.33 | | 0.00 | 19,617.96 |
| 7853.02 | Ambulance - Part A | 7,701.59 | | 0.00 | 4,968.32 |
| 7853.08 | Ambulance - HMO | 946.00 | | 0.00 | 914.00 |
| 8000.00 | User Fee | 904,008.88 | | 0.00 | 925,518.18 |
| 8010.00 | Bad Debt Expense | 91,871.71 | | 0.00 | 81,081.72 |
| Subtotal : None | | (287,359.01) | | 0.00 | (431,984.68) |
| Total [PL] | P&L | (287,359.01) | | 0.00 | (431,984.68) |
| | | | | | |
| | NET (INCOME) LOSS | 0.00 | | 0.00 | 0.00 |
| | | | | | |
| | Sum of Account Groups | 0.00 | | 0.00 | 0.00 |

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Client: **A429172 - Sterling Village, LLC**
Engagement: **MCMD 2022 - Sterling Village, LLC**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - SNF-CR Groupings**

| Account | Description | CAID 12/31/2022 | PP-1 12/31/2021 |
|-------------------------------|---|---------------------|---------------------|
| Group : [S6L1.1C1] | Cash and Cash Equivalents | | |
| Subgroup : None | | | |
| 1010.00 | Cash - Operating | 309,879.70 | 0.00 |
| 1011.00 | Cash-Eastern Bank | 655,480.70 | 1,152,602.84 |
| 1030.00 | Petty Cash | 500.00 | 500.00 |
| Subtotal : None | | 965,860.40 | 1,153,102.84 |
| Total [S6L1.1C1] | Cash and Cash Equivalents | 965,860.40 | 1,153,102.84 |
| Group : [S6L1.5C1] | Payer Accounts Receivable | | |
| Subgroup : [S6L1.5C1A] | A/ R Self-Pay Patients (Private) | | |
| 1061.00 | A/R - Private | 904,616.16 | 801,601.82 |
| Subtotal [S6L1.5C1A] | A/ R Self-Pay Patients (Private) | 904,616.16 | 801,601.82 |
| Subgroup : [S6L1.5C1D] | A/r Medicare Non Managed Care | | |
| 1062.00 | A/R - Medicare Part A | 459,477.43 | 443,077.71 |
| Subtotal [S6L1.5C1D] | A/r Medicare Non Managed Care | 459,477.43 | 443,077.71 |
| Subgroup : [S6L1.5C1F] | A/R Mass Medicaid Non Managed Care | | |
| 1063.00 | A/R - Medicaid | 630,691.99 | 492,981.24 |
| Subtotal [S6L1.5C1F] | A/R Mass Medicaid Non Managed Care | 630,691.99 | 492,981.24 |
| Total [S6L1.5C1] | Payer Accounts Receivable | 1,994,785.58 | 1,737,660.77 |
| Group : [S6L1.6C1] | Less Reserve for Bad Debts | | |
| Subgroup : None | | | |
| 1140.00 | Reserve for Bad Debt | (124,000.00) | (110,000.00) |
| Subtotal : None | | (124,000.00) | (110,000.00) |
| Total [S6L1.6C1] | Less Reserve for Bad Debts | (124,000.00) | (110,000.00) |
| Group : [S6L1.11C1] | Other Receivables | | |
| Subgroup : None | | | |
| 1180.00 | A/R - Other | 0.00 | 81,420.00 |
| Subtotal : None | | 0.00 | 81,420.00 |
| Total [S6L1.11C1] | Other Receivables | 0.00 | 81,420.00 |
| Group : [S6L1.13C1] | Prepaid Insurance | | |
| Subgroup : None | | | |
| 1280.00 | Prepaid Insurance | 211,669.00 | 169,608.00 |
| Subtotal : None | | 211,669.00 | 169,608.00 |
| Total [S6L1.13C1] | Prepaid Insurance | 211,669.00 | 169,608.00 |
| Group : [S6L1.15C1] | Other Prepaid Expenses | | |
| Subgroup : None | | | |
| 1300.00 | Prepaid Expenses - Other | 19,710.00 | 25,782.50 |
| Subtotal : None | | 19,710.00 | 25,782.50 |
| Total [S6L1.15C1] | Other Prepaid Expenses | 19,710.00 | 25,782.50 |
| Group : [S6L2.3C1] | Improvements - Cost | | |
| Subgroup : [S6L2.3C1A] | Building Improvements | | |
| 1611.00 | Building Improvements | 215,436.55 | 215,436.55 |
| Subtotal [S6L2.3C1A] | Building Improvements | 215,436.55 | 215,436.55 |
| Subgroup : [S6L2.3C1C] | Other Improvements | | |

| | | | |
|-------------------------------|--|---------------------|---------------------|
| 1631.00 | Other Improvements | 34,942.28 | 34,942.28 |
| Subtotal [S6L2.3C1C] | Other Improvements | 34,942.28 | 34,942.28 |
| Subgroup : [S6L2.3C1D] | A/D Building Improvements | | |
| 1612.00 | Accum Depreciation - Building Improv | (85,237.00) | (74,466.00) |
| Subtotal [S6L2.3C1D] | A/D Building Improvements | (85,237.00) | (74,466.00) |
| Subgroup : [S6L2.3C1F] | A/D Other Improvements | | |
| 1632.00 | Accum Depreciation - Other Improv | (20,189.00) | (18,442.00) |
| Subtotal [S6L2.3C1F] | A/D Other Improvements | (20,189.00) | (18,442.00) |
| Total [S6L2.3C1] | Improvements - Cost | 144,952.83 | 157,470.83 |
| Group : [S6L2.4C1] | Equipment | | |
| Subgroup : [S6L2.4C1A] | Equipment Cost | | |
| 1651.00 | Equipment | 623,121.33 | 601,018.89 |
| 1653.00 | Computer Equipment | 149,350.98 | 144,704.74 |
| Subtotal [S6L2.4C1A] | Equipment Cost | 772,472.31 | 745,723.63 |
| Subgroup : [S6L2.4C1b] | A/D Equipment | | |
| 1652.00 | Accum Depreciation - Equipment | (464,220.33) | (426,041.63) |
| 1654.00 | Accum Depreciation - Comp Equip | (72,353.86) | (91,261.95) |
| Subtotal [S6L2.4C1b] | A/D Equipment | (536,574.19) | (517,303.58) |
| Total [S6L2.4C1] | Equipment | 235,898.12 | 228,420.05 |
| Group : [S6L2.5C1] | Software/Limited Life Assets | | |
| Subgroup : [S6L2.5C1A] | Software Cost | | |
| 1711.00 | Software | 123,856.03 | 96,007.03 |
| Subtotal [S6L2.5C1A] | Software Cost | 123,856.03 | 96,007.03 |
| Subgroup : [S6L2.5C1B] | A/D Software | | |
| 1712.00 | Accum Depr - Software | (96,007.03) | (96,007.03) |
| Subtotal [S6L2.5C1B] | A/D Software | (96,007.03) | (96,007.03) |
| Total [S6L2.5C1] | Software/Limited Life Assets | 27,849.00 | 0.00 |
| Group : [S6L2.6C1] | Motor Vehicle - Cost | | |
| Subgroup : [S6L2.6C1A] | Motor Vehicle Cost | | |
| 1701.00 | Motor Vehicles | 57,154.24 | 57,154.24 |
| Subtotal [S6L2.6C1A] | Motor Vehicle Cost | 57,154.24 | 57,154.24 |
| Subgroup : [S6L2.6C1B] | A/D Motor Vehicles | | |
| 1702.00 | Accum Depr - Motor Vehicles | (57,154.24) | (57,154.24) |
| Subtotal [S6L2.6C1B] | A/D Motor Vehicles | (57,154.24) | (57,154.24) |
| Total [S6L2.6C1] | Motor Vehicle - Cost | 0.00 | 0.00 |
| Group : [S6L3.3C1] | Other Deferred Charges and Non Current Assets | | |
| Subgroup : [S6L3.3C1B] | Purchased Goodwill | | |
| 1800.00 | Goodwill | 0.00 | 153,383.82 |
| Subtotal [S6L3.3C1B] | Purchased Goodwill | 0.00 | 153,383.82 |
| Total [S6L3.3C1] | Other Deferred Charges and Non Current Assets | 0.00 | 153,383.82 |
| Group : [S6L5.1C1] | Trade Payable | | |
| Subgroup : None | | | |
| 2020.00 | Accounts Payable | (309,879.70) | (205,077.63) |
| 2028.00 | Pre Current Cash | 0.00 | (24,934.00) |
| Subtotal : None | | (309,879.70) | (230,011.63) |
| Total [S6L5.1C1] | Trade Payable | (309,879.70) | (230,011.63) |

| | | | |
|-------------------------------|---|-----------------------|-----------------------|
| Group : [S6L5.2C1] | Accrued Expenses | | |
| Subgroup : None | | | |
| 2030.00 | Accrued Expenses | (12,010.71) | (9,960.95) |
| 2031.00 | Accrued Expenses - Other | 0.00 | (31,177.86) |
| 2032.00 | Accrued Health Insurance | (84,167.16) | (50,053.73) |
| 2044.00 | User Fee Payable | (226,121.70) | (240,807.01) |
| Subtotal : None | | (322,299.57) | (331,999.55) |
| Total [S6L5.2C1] | Accrued Expenses | (322,299.57) | (331,999.55) |
| Group : [S6L5.3C1] | Due to Insurance Payers | | |
| Subgroup : [S6L5.3C1D] | Due Medicaid Estimated | | |
| 2045.00 | Due Medicaid | (24,126.55) | (8.42) |
| Subtotal [S6L5.3C1D] | Due Medicaid Estimated | (24,126.55) | (8.42) |
| Subgroup : [S6L5.3C1E] | Due Medicare Actual | | |
| 2048.20 | Medicare Cares Act | 0.00 | (69,184.76) |
| 2048.50 | Medicare 2% Reserve | (11,694.20) | 0.00 |
| Subtotal [S6L5.3C1E] | Due Medicare Actual | (11,694.20) | (69,184.76) |
| Total [S6L5.3C1] | Due to Insurance Payers | (35,820.75) | (69,193.18) |
| Group : [S6L5.7C1] | Accrued Salaries & Payroll Liabilities | | |
| Subgroup : [S6L5.7C1A] | Accrued Salaries | | |
| 2190.00 | Accrued Salaries | (181,288.00) | (150,904.00) |
| 2191.00 | Accrued Vacation | (171,925.00) | (185,251.00) |
| Subtotal [S6L5.7C1A] | Accrued Salaries | (353,213.00) | (336,155.00) |
| Subgroup : [S6L5.7C1C] | Accrued Payroll Taxes Payable | | |
| 2214.00 | Accrued Payroll Taxes | (33,498.00) | (31,294.00) |
| Subtotal [S6L5.7C1C] | Accrued Payroll Taxes Payable | (33,498.00) | (31,294.00) |
| Subgroup : [S6L5.7C1D] | Other Payroll Liabilities | | |
| 2218.00 | 401k Withholdings | 27.28 | (138.94) |
| Subtotal [S6L5.7C1D] | Other Payroll Liabilities | 27.28 | (138.94) |
| Total [S6L5.7C1] | Accrued Salaries & Payroll Liabilities | (386,683.72) | (367,587.94) |
| Group : [S6L8B.3C1] | Capital Contributions During the Year | | |
| Subgroup : None | | | |
| 2650.00 | Retained Earnings | (2,598,056.51) | (4,192,697.50) |
| Subtotal : None | | (2,598,056.51) | (4,192,697.50) |
| Total [S6L8B.3C1] | Capital Contributions During the Year | (2,598,056.51) | (4,192,697.50) |
| Group : [S6L8B.5C1] | Proprietor/Partnership Drawings | | |
| Subgroup : None | | | |
| 2625.00 | Distributions | 608,000.00 | 1,882,000.00 |
| Subtotal : None | | 608,000.00 | 1,882,000.00 |
| Total [S6L8B.5C1] | Proprietor/Partnership Drawings | 608,000.00 | 1,882,000.00 |
| Group : [S2L1.1C1] | Private Pay | | |
| Subgroup : None | | | |
| 3021.00 | Revenue - Private | (3,746,681.47) | (3,259,170.12) |
| Subtotal : None | | (3,746,681.47) | (3,259,170.12) |
| Total [S2L1.1C1] | Private Pay | (3,746,681.47) | (3,259,170.12) |
| Group : [S2L1.4C1] | Medicare-Fee-For-Service | | |
| Subgroup : None | | | |
| 3022.00 | Revenue - Medicare A | (2,523,167.00) | (2,805,939.88) |
| 3022.19 | Revenue Medicare PDP | 20,344.98 | 32,293.16 |
| Subtotal : None | | (2,502,822.02) | (2,773,646.72) |

| | | | |
|----------------------------|---|-----------------------|-----------------------|
| Total [S2L1.4C1] | Medicare-Fee-For-Service | (2,502,822.02) | (2,773,646.72) |
| Group : [S2L1.5C1] | Medicare Managed Care (Part C) | | |
| Subgroup : None | | | |
| 3030.00 | Revenue - HMO | (2,169,648.58) | (1,772,242.86) |
| Subtotal : None | | (2,169,648.58) | (1,772,242.86) |
| Total [S2L1.5C1] | Medicare Managed Care (Part C) | (2,169,648.58) | (1,772,242.86) |
| Group : [S2L1.6C1] | MassHealth Fee-for-Service | | |
| Subgroup : None | | | |
| 3023.00 | Revenue - Medicaid | (4,229,904.75) | (4,748,595.24) |
| Subtotal : None | | (4,229,904.75) | (4,748,595.24) |
| Total [S2L1.6C1] | MassHealth Fee-for-Service | (4,229,904.75) | (4,748,595.24) |
| Group : [S2L1.8C1] | Senior Care Options | | |
| Subgroup : None | | | |
| 3028.00 | Revenue - Senior Care Options | (957,916.49) | (1,225,006.03) |
| Subtotal : None | | (957,916.49) | (1,225,006.03) |
| Total [S2L1.8C1] | Senior Care Options | (957,916.49) | (1,225,006.03) |
| Group : [S2L1.12C1] | Medicaid Patient Paid Amount | | |
| Subgroup : None | | | |
| 3029.00 | RESOURCE INCOME | (1,572,147.00) | 0.00 |
| Subtotal : None | | (1,572,147.00) | 0.00 |
| Total [S2L1.12C1] | Medicaid Patient Paid Amount | (1,572,147.00) | 0.00 |
| Group : [S2L1.14C1] | Veterans & Other Public | | |
| Subgroup : None | | | |
| 3026.00 | Revenue - Hospice | (1,543,471.63) | (2,295,232.11) |
| Subtotal : None | | (1,543,471.63) | (2,295,232.11) |
| Total [S2L1.14C1] | Veterans & Other Public | (1,543,471.63) | (2,295,232.11) |
| Group : [S2L1.4C2] | Ancillary-Medicare Fee-for-Service | | |
| Subgroup : None | | | |
| 3725.02 | Pharmacy - Part A | (262,218.48) | (323,590.30) |
| 3726.02 | I.V. Therapy - Part A | (25,093.24) | (69,530.76) |
| 3727.02 | Med/Surg Supplies - Part A | (7,999.84) | (24,396.36) |
| 3730.02 | Laboratory - Part A | (90,384.28) | (135,188.38) |
| 3732.02 | Radiology - Part A | (57,148.72) | (107,445.34) |
| 3742.02 | Physical Therapy - Part A | 0.00 | (75.00) |
| 3742.12 | Physical Therapy Part A Evaluation | (471,508.72) | (596,954.84) |
| 3742.15 | Physical Therapy Part B Evaluation | (64,564.42) | (126,821.64) |
| 3742.25 | Physical Therapy Part B Treatment | (918.58) | 0.00 |
| 3743.02 | Occupational Therapy - Part A | (471,544.20) | (608,836.94) |
| 3743.12 | Occupational Therapy Eval - Part A | (43,669.26) | (45,100.62) |
| 3743.15 | Occup Therapy - Eval Part B | (9,635.94) | (15,376.50) |
| 3743.25 | Occup Therapy Part B | (73,709.76) | (113,951.58) |
| 3744.02 | Speech/ Lang Path - Part A | (99,224.48) | (116,334.62) |
| 3744.12 | Speech/Lang Eval Part A | (36,068.95) | (31,566.02) |
| 3744.15 | Speech/Lang Eval Part B | (52,000.64) | (62,878.60) |
| 3802.00 | Contractual Adj - Part A | 1,601,438.37 | 2,059,679.62 |
| 3805.00 | Contractual Adj - Part B | 118,287.03 | 186,053.73 |
| Subtotal : None | | (45,964.11) | (132,314.15) |
| Total [S2L1.4C2] | Ancillary-Medicare Fee-for-Service | (45,964.11) | (132,314.15) |
| Group : [S2L1.5C2] | Ancillary-Medicare Managed Care (Part C) | | |
| Subgroup : None | | | |
| 3725.08 | Pharmacy - HMO | (266,349.14) | (282,487.69) |
| 3726.08 | I.V. Therapy - HMO | (30,598.46) | (62,556.68) |
| 3727.08 | Med/Surg Supplies - HMO | (3,145.40) | (1,382.00) |
| 3730.08 | Laboratory - HMO | (115,519.60) | (119,067.47) |

| | | | |
|----------------------------|---|---------------------|---------------------|
| 3732.08 | Radiology - HMO | (44,716.74) | (57,568.48) |
| 3741.02 | Med/Surg Oxygen | (3,844.00) | (1,082.86) |
| 3741.08 | Resp Therapy/O2 - HMO | 0.00 | (508.86) |
| 3742.08 | Physical Therapy - HMO | (493,570.95) | (555,543.08) |
| 3743.08 | Occupational Therapy - HMO | (523,620.16) | (581,973.14) |
| 3743.18 | OT Eval - HMO | (24,607.26) | (28,292.26) |
| 3744.08 | Speech Therapy - HMO | (61,619.08) | (72,417.86) |
| 3744.18 | ST Eval - HMO | (28,985.53) | (25,302.65) |
| 3808.00 | Contractual Adj - HMO | 1,521,935.17 | 1,616,363.51 |
| Subtotal : None | | (74,641.15) | (171,819.52) |
| Total [S2L1.5C2] | Ancillary-Medicare Managed Care (Part C) | (74,641.15) | (171,819.52) |
| Group : [S2L3.2C1] | Endowment & Other Non Recoverable Revenue | | |
| Subgroup : None | | | |
| 3022.20 | Revenue- Medicare Cares Act | (69,184.76) | (438,252.72) |
| 3023.10 | Revenue - Medicaid Covid Stabilization | (817,593.30) | (357,750.00) |
| Subtotal : None | | (886,778.06) | (796,002.72) |
| Total [S2L3.2C1] | Endowment & Other Non Recoverable Revenue | (886,778.06) | (796,002.72) |
| Group : [S2L3.6C1] | Prior Year Retroactive Revenue | | |
| Subgroup : None | | | |
| 3170.00 | Prior Year Revenue | (3,869.74) | 17,049.10 |
| Subtotal : None | | (3,869.74) | 17,049.10 |
| Total [S2L3.6C1] | Prior Year Retroactive Revenue | (3,869.74) | 17,049.10 |
| Group : [S2L3.9C1] | Administrative & General Recoverable Income | | |
| Subgroup : None | | | |
| 3190.00 | Other Income | (1,990.00) | (3,093.60) |
| Subtotal : None | | (1,990.00) | (3,093.60) |
| Total [S2L3.9C1] | Administrative & General Recoverable Income | (1,990.00) | (3,093.60) |
| Group : [S3L1.1C1] | Director of Nurses Salary | | |
| Subgroup : None | | | |
| 6020.00 | Salary - Dir of Nursing | 145,194.80 | 125,748.31 |
| Subtotal : None | | 145,194.80 | 125,748.31 |
| Total [S3L1.1C1] | Director of Nurses Salary | 145,194.80 | 125,748.31 |
| Group : [S3L1.7C1] | Registered Nurses Salaries | | |
| Subgroup : None | | | |
| 6021.00 | Nursing Supervisors | 377,210.33 | 598,041.06 |
| 6030.00 | Salaries - RN | 770,547.97 | 705,956.87 |
| 6508.00 | Salaries-Infection Control Nurse | 0.00 | 46,667.79 |
| Subtotal : None | | 1,147,758.30 | 1,350,665.72 |
| Total [S3L1.7C1] | Registered Nurses Salaries | 1,147,758.30 | 1,350,665.72 |
| Group : [S3L1.11C1] | Registered Nurses Purchased Service Temporary Agency Staff | | |
| Subgroup : None | | | |
| 6035.00 | Purchased Services - RN | 38,495.20 | 3,085.28 |
| Subtotal : None | | 38,495.20 | 3,085.28 |
| Total [S3L1.11C1] | Registered Nurses Purchased Service Temporary Agency | 38,495.20 | 3,085.28 |
| Group : [S3L1.12C1] | Licensed Practical Nurses Salary | | |
| Subgroup : None | | | |
| 6040.00 | Salaries - LPN | 2,046,092.93 | 1,501,959.83 |
| Subtotal : None | | 2,046,092.93 | 1,501,959.83 |
| Total [S3L1.12C1] | Licensed Practical Nurses Salary | 2,046,092.93 | 1,501,959.83 |
| Group : [S3L1.16C1] | Licensed Practical Nurses Purchased Service Temporary Agency Staff | | |
| Subgroup : None | | | |
| 6045.00 | Purchased Services - LPN | 51,843.29 | 17,964.05 |
| Subtotal : None | | 51,843.29 | 17,964.05 |

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| Total [S3L1.16C1] | Licensed Practical Nurses Purchased Service Tempory | 51,843.29 | 17,964.05 |
| Group : [S3L1.17C1] | Certified Nurses Aides Salaries | | |
| Subgroup : None | | | |
| 6050.00 | Salaries - CNAs | 2,417,321.10 | 2,399,193.38 |
| Subtotal : None | | 2,417,321.10 | 2,399,193.38 |
| Total [S3L1.17C1] | Certified Nurses Aides Salaries | 2,417,321.10 | 2,399,193.38 |
| Group : [S3L1.21C1] | Certified Nurses Aides Purchased Service Tempory Agency Staff | | |
| Subgroup : None | | | |
| 6055.00 | Purchased Services - CNAs | 115,474.00 | 1,928.75 |
| Subtotal : None | | 115,474.00 | 1,928.75 |
| Total [S3L1.21C1] | Certified Nurses Aides Purchased Service Tempory Agt | 115,474.00 | 1,928.75 |
| Group : [S3L2.1C1] | Administration Salaries | | |
| Subgroup : [S3L2.1C1A] | Administrator Salaries | | |
| 4110.00 | Salary - Administrator | 202,821.70 | 413,896.93 |
| 4110.10 | Bonus - Administrator | 0.00 | 12,500.00 |
| Subtotal [S3L2.1C1A] | Administrator Salaries | 202,821.70 | 426,396.93 |
| Total [S3L2.1C1] | Administration Salaries | 202,821.70 | 426,396.93 |
| Group : [S3L2.7C1] | Clerical Staff Salaries | | |
| Subgroup : None | | | |
| 4140.00 | Salaries - Clerical | 374,312.04 | 327,922.27 |
| 4140.01 | Contra- Clerical Salaries | (17,972.00) | 0.00 |
| 6805.00 | Salaries - Admissions Coordinator | 297,400.09 | 237,309.03 |
| Subtotal : None | | 653,740.13 | 565,231.30 |
| Total [S3L2.7C1] | Clerical Staff Salaries | 653,740.13 | 565,231.30 |
| Group : [S3L2.11C1] | Electronic Data Processing, Payroll & Bookkeeping Services | | |
| Subgroup : None | | | |
| 4150.00 | Payroll Services | 26,826.91 | 26,023.09 |
| 4151.00 | Data Processing | 131,817.35 | 112,649.50 |
| Subtotal : None | | 158,644.26 | 138,672.59 |
| Total [S3L2.11C1] | Electronic Data Processing, Payroll & Bookkeeping Ser | 158,644.26 | 138,672.59 |
| Group : [S3L2.12C1] | Office Supplies | | |
| Subgroup : None | | | |
| 4249.00 | Postage | 3,596.34 | 6,919.52 |
| 4250.00 | Office Supplies & Expense | 42,599.75 | 40,976.28 |
| 4256.00 | Bank Fees | 4,328.74 | 5,876.67 |
| 4263.00 | CORI Expenses | 3,198.61 | 3,861.81 |
| 4374.00 | Professional Services | (6.00) | 21,270.90 |
| Subtotal : None | | 53,717.44 | 78,905.18 |
| Total [S3L2.12C1] | Office Supplies | 53,717.44 | 78,905.18 |
| Group : [S3L2.13C1] | Telecommunications (e.g. Internet & Phone) | | |
| Subgroup : None | | | |
| 4261.00 | Telephone | 51,334.53 | 38,831.65 |
| Subtotal : None | | 51,334.53 | 38,831.65 |
| Total [S3L2.13C1] | Telecommunications (e.g. Internet & Phone) | 51,334.53 | 38,831.65 |
| Group : [S3L2.15C1] | Travel, Conventions & Meetings | | |
| Subgroup : None | | | |
| 4280.00 | Travel Conven & Meetings | 850.00 | 0.00 |
| Subtotal : None | | 850.00 | 0.00 |
| Total [S3L2.15C1] | Travel, Conventions & Meetings | 850.00 | 0.00 |
| Group : [S3L2.16C1] | Advertising: Help Wanted | | |
| Subgroup : None | | | |

| | | | |
|--------------------------------|---|-------------------|-------------------|
| 4295.00 | Advertising - Help Wanted | 32,091.24 | 94,020.98 |
| Subtotal : None | | 32,091.24 | 94,020.98 |
| Total [S3L2.16C1] | Advertising: Help Wanted | 32,091.24 | 94,020.98 |
| Group : [S3L2.17C1] | Licenses & Dues: Patient Care Related Portion | | |
| Subgroup : None | | | |
| 4301.00 | License & Dues | 24,733.93 | 25,541.58 |
| Subtotal : None | | 24,733.93 | 25,541.58 |
| Total [S3L2.17C1] | Licenses & Dues: Patient Care Related Portion | 24,733.93 | 25,541.58 |
| Group : [S3L2.18C1] | Continuing Professional Education / Training & Development | | |
| Subgroup : [S3L2.18C1B] | Nursing Job Related Education | | |
| 4252.00 | Tuition & Education | 944.25 | 913.56 |
| Subtotal [S3L2.18C1B] | Nursing Job Related Education | 944.25 | 913.56 |
| Total [S3L2.18C1] | Continuing Professional Education / Training & Development | 944.25 | 913.56 |
| Group : [S3L2.19C1] | Accounting Services (not related to Appeals) | | |
| Subgroup : None | | | |
| 4360.00 | Accounting Other | 66,723.56 | 52,578.24 |
| Subtotal : None | | 66,723.56 | 52,578.24 |
| Total [S3L2.19C1] | Accounting Services (not related to Appeals) | 66,723.56 | 52,578.24 |
| Group : [S3L2.20C1] | Insurance: Malpractice & General Liability | | |
| Subgroup : None | | | |
| 4420.00 | Insurance - Other | 3,060.00 | 3,063.00 |
| Subtotal : None | | 3,060.00 | 3,063.00 |
| Total [S3L2.20C1] | Insurance: Malpractice & General Liability | 3,060.00 | 3,063.00 |
| Group : [S3L2.22C1] | Other A & G Expenses | | |
| Subgroup : None | | | |
| 4595.00 | Amortization of Goodwill | 153,383.82 | 153,381.00 |
| Subtotal : None | | 153,383.82 | 153,381.00 |
| Total [S3L2.22C1] | Other A & G Expenses | 153,383.82 | 153,381.00 |
| Group : [S3L2B.1C1] | Advertising Marketing | | |
| Subgroup : None | | | |
| 4298.00 | Advertising - Promotional | 11,143.24 | 15,448.71 |
| Subtotal : None | | 11,143.24 | 15,448.71 |
| Total [S3L2B.1C1] | Advertising Marketing | 11,143.24 | 15,448.71 |
| Group : [S3L2B.2C1] | Licenses & Dues Not Patient Related to Resident Care | | |
| Subgroup : None | | | |
| 4302.00 | LIC & DUES - NOT PT RELATED | 1,000.00 | 0.00 |
| Subtotal : None | | 1,000.00 | 0.00 |
| Total [S3L2B.2C1] | Licenses & Dues Not Patient Related to Resident Care | 1,000.00 | 0.00 |
| Group : [S3L2B.6C1] | Legal: Other | | |
| Subgroup : None | | | |
| 4370.00 | Legal | 11,401.50 | 63,922.57 |
| Subtotal : None | | 11,401.50 | 63,922.57 |
| Total [S3L2B.6C1] | Legal: Other | 11,401.50 | 63,922.57 |
| Group : [S3L2B.8C1] | Management Company Fees | | |
| Subgroup : None | | | |
| 4160.00 | Management Fees | 660,000.00 | 660,000.00 |
| Subtotal : None | | 660,000.00 | 660,000.00 |
| Total [S3L2B.8C1] | Management Company Fees | 660,000.00 | 660,000.00 |
| Group : [S3L2B.11C1] | Fines, Late Fees, Penalties including Interest | | |
| Subgroup : None | | | |

| | | | |
|-----------------------------|---|-------------------|-------------------|
| 4257.00 | Late Fees | 185.00 | 156.00 |
| 4258.00 | Fines & Penalties | 44,490.00 | 40,077.86 |
| Subtotal : None | | 44,675.00 | 40,233.86 |
| Total [S3L2B.11C1] | Fines, Late Fees, Penalties including Interest | 44,675.00 | 40,233.86 |
| Group : [S3L2B.14C1] | Bad Debt Expenses | | |
| Subgroup : None | | | |
| 8010.00 | Bad Debt Expense | 81,081.72 | 91,871.71 |
| Subtotal : None | | 81,081.72 | 91,871.71 |
| Total [S3L2B.14C1] | Bad Debt Expenses | 81,081.72 | 91,871.71 |
| Group : [S3L2B.15C1] | User Fee Assessment | | |
| Subgroup : None | | | |
| 8000.00 | User Fee | 925,518.18 | 904,008.88 |
| Subtotal : None | | 925,518.18 | 904,008.88 |
| Total [S3L2B.15C1] | User Fee Assessment | 925,518.18 | 904,008.88 |
| Group : [S3L2B.16C1] | Other Non Allowable A&G Expenses | | |
| Subgroup : None | | | |
| 4255.00 | Donations | 750.00 | 0.00 |
| Subtotal : None | | 750.00 | 0.00 |
| Total [S3L2B.16C1] | Other Non Allowable A&G Expenses | 750.00 | 0.00 |
| Group : [S3L3.1C1] | Staff Development Coordinator Salaries | | |
| Subgroup : None | | | |
| 4306.00 | Staff Development Coordinator | 92,152.69 | 88,613.91 |
| Subtotal : None | | 92,152.69 | 88,613.91 |
| Total [S3L3.1C1] | Staff Development Coordinator Salaries | 92,152.69 | 88,613.91 |
| Group : [S3L3.5C1] | Plant Operations: Salaires | | |
| Subgroup : None | | | |
| 5105.00 | Salaries - Plant | 157,017.95 | 161,319.03 |
| Subtotal : None | | 157,017.95 | 161,319.03 |
| Total [S3L3.5C1] | Plant Operations: Salaires | 157,017.95 | 161,319.03 |
| Group : [S3L3.8C1] | Plant Operations: Purchased Service | | |
| Subgroup : None | | | |
| 5110.00 | Purchased Services - Plant | 149,298.96 | 151,091.02 |
| 5125.00 | Treatment Plant - Op Expense | 127,556.46 | 134,312.99 |
| 5126.00 | Treatment plant - Annual Fee | 15,460.00 | 12,600.00 |
| Subtotal : None | | 292,315.42 | 298,004.01 |
| Total [S3L3.8C1] | Plant Operations: Purchased Service | 292,315.42 | 298,004.01 |
| Group : [S3L3.9C1] | Plant Operations: Supplies & Expenses | | |
| Subgroup : None | | | |
| 5115.00 | Supplies & Expense - Plant | 66,571.91 | 74,358.63 |
| Subtotal : None | | 66,571.91 | 74,358.63 |
| Total [S3L3.9C1] | Plant Operations: Supplies & Expenses | 66,571.91 | 74,358.63 |
| Group : [S3L3.10C1] | Plant Operatins: Utilities | | |
| Subgroup : None | | | |
| 5121.00 | Electricity | 126,694.69 | 91,010.69 |
| 5122.00 | Water | 41,316.47 | 34,382.56 |
| 5123.00 | Fuel | 971.38 | 406.13 |
| 5124.00 | Gas | 138,861.74 | 117,179.56 |
| Subtotal : None | | 307,844.28 | 242,978.94 |
| Total [S3L3.10C1] | Plant Operatins: Utilities | 307,844.28 | 242,978.94 |
| Group : [S3L3.13C1] | Dietician: Salaries | | |
| Subgroup : None | | | |
| 5205.10 | Dietician Salaries | 83,500.00 | 0.00 |

| | | | |
|--------------------------------|---|-------------------|-------------------|
| Subtotal : None | | 83,500.00 | 0.00 |
| Total [S3L3.13C1] | Dietician: Salaries | 83,500.00 | 0.00 |
| Group : [S3L3.16C1] | Dietician: Purchased Service | | |
| Subgroup : None | | | |
| 5233.00 | Purch Services - Dietician | 2,000.00 | 1,000.00 |
| Subtotal : None | | 2,000.00 | 1,000.00 |
| Total [S3L3.16C1] | Dietician: Purchased Service | 2,000.00 | 1,000.00 |
| Group : [S3L3.18C1] | Dietary: Salaries | | |
| Subgroup : None | | | |
| 5205.00 | Salaries - Dietary | 555,421.75 | 594,046.51 |
| Subtotal : None | | 555,421.75 | 594,046.51 |
| Total [S3L3.18C1] | Dietary: Salaries | 555,421.75 | 594,046.51 |
| Group : [S3L3.21C1] | Dietary: Food | | |
| Subgroup : None | | | |
| 5220.00 | Food | 425,846.82 | 366,134.16 |
| Subtotal : None | | 425,846.82 | 366,134.16 |
| Total [S3L3.21C1] | Dietary: Food | 425,846.82 | 366,134.16 |
| Group : [S3L3.22C1] | Dietary: Purchased Service | | |
| Subgroup : None | | | |
| 5235.00 | Supplies, Purch Serv, Repairs- Dietary | 27,786.47 | 37,692.49 |
| Subtotal : None | | 27,786.47 | 37,692.49 |
| Total [S3L3.22C1] | Dietary: Purchased Service | 27,786.47 | 37,692.49 |
| Group : [S3L3.27C1] | Housekeeping / Laundry: Purchased Service | | |
| Subgroup : [S3L3.27C1A] | Housekeeping Purchased Service | | |
| 5415.00 | Purchased Service - Housekeeping | 232,133.54 | 221,955.72 |
| Subtotal [S3L3.27C1A] | Housekeeping Purchased Service | 232,133.54 | 221,955.72 |
| Subgroup : [S3L3.27C1B] | Laundry Purchased Service | | |
| 5320.00 | Purchased Services - Laundry | 232,133.62 | 221,955.72 |
| Subtotal [S3L3.27C1B] | Laundry Purchased Service | 232,133.62 | 221,955.72 |
| Total [S3L3.27C1] | Housekeeping / Laundry: Purchased Service | 464,267.16 | 443,911.44 |
| Group : [S3L3.28C1] | Housekeeping / Laundry: Supplies & Expense | | |
| Subgroup : [S3L3.28C1A] | Housekeeping Supplies & Expenses | | |
| 5420.00 | Supplies & Expense - Housekeeping | 44,435.90 | 37,530.14 |
| Subtotal [S3L3.28C1A] | Housekeeping Supplies & Expenses | 44,435.90 | 37,530.14 |
| Subgroup : [S3L3.28C1B] | Laundry Supplies & Expense | | |
| 5330.00 | Supplies & Expense - Laundry | 626.77 | 197.87 |
| Subtotal [S3L3.28C1B] | Laundry Supplies & Expense | 626.77 | 197.87 |
| Total [S3L3.28C1] | Housekeeping / Laundry: Supplies & Expense | 45,062.67 | 37,728.01 |
| Group : [S3L3.36C1] | Unit Clerks & Medical Records: Salaries | | |
| Subgroup : None | | | |
| 6505.00 | Salaries - Medical Records | 60,477.50 | 57,788.01 |
| 6507.00 | Medical - Unit Secretary | 84,393.25 | 69,676.70 |
| Subtotal : None | | 144,870.75 | 127,464.71 |
| Total [S3L3.36C1] | Unit Clerks & Medical Records: Salaries | 144,870.75 | 127,464.71 |
| Group : [S3L3.40C1] | Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries | | |
| Subgroup : [S3L3.40C1B] | MDS Salaries | | |
| 6506.00 | Salaries - MDS, PPS, MMQ | 261,677.63 | 228,695.81 |
| Subtotal [S3L3.40C1B] | MDS Salaries | 261,677.63 | 228,695.81 |

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|----------------------------|---|-------------------|-------------------|
| Total [S3L3.40C1] | Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/N | 261,677.63 | 228,695.81 |
| Group : [S3L3.48C1] | Social Service Worker: Salaries | | |
| Subgroup : None | | | |
| 6810.00 | Salaries - Social Services | 189,747.15 | 182,281.03 |
| Subtotal : None | | 189,747.15 | 182,281.03 |
| Total [S3L3.48C1] | Social Service Worker: Salaries | 189,747.15 | 182,281.03 |
| Group : [S3L3.56C1] | Indirect Restorative Therapy: Salaries | | |
| Subgroup : None | | | |
| 7842.75 | SALARIES - LPTA INDIRECT | 37,357.00 | 0.00 |
| Subtotal : None | | 37,357.00 | 0.00 |
| Total [S3L3.56C1] | Indirect Restorative Therapy: Salaries | 37,357.00 | 0.00 |
| Group : [S3L3.59C1] | Indirect Restorative Therapy: Consultants | | |
| Subgroup : None | | | |
| 7842.50 | PHYSICAL THERAPY - INDIRECT | 183,450.00 | 0.00 |
| Subtotal : None | | 183,450.00 | 0.00 |
| Total [S3L3.59C1] | Indirect Restorative Therapy: Consultants | 183,450.00 | 0.00 |
| Group : [S3L3.60C1] | Direct Restorative Therapy: Salaries | | |
| Subgroup : None | | | |
| 7842.70 | Salaries - Physical Therapy | 31,497.53 | 0.00 |
| 7843.70 | Salaries - OT | 94,444.70 | 0.00 |
| 7844.00 | Salaries - ST | 16,325.00 | 0.00 |
| Subtotal : None | | 142,267.23 | 0.00 |
| Total [S3L3.60C1] | Direct Restorative Therapy: Salaries | 142,267.23 | 0.00 |
| Group : [S3L3.62C1] | Direct Restorative Therapy: Consultants | | |
| Subgroup : None | | | |
| 7841.71 | Purchased Service - Respiratory Therapy | 15,246.00 | 20,580.00 |
| 7842.74 | Purchased Service - PT | 43,507.64 | 391,220.04 |
| 7843.00 | Purchased Service - OT | 260,118.47 | 410,856.90 |
| 7843.74 | Purchased Services Speech Therapy | 88,840.79 | 125,778.53 |
| Subtotal : None | | 407,712.90 | 948,435.47 |
| Total [S3L3.62C1] | Direct Restorative Therapy: Consultants | 407,712.90 | 948,435.47 |
| Group : [S3L3.64C1] | Recreational Therapy/Activities: Salaries | | |
| Subgroup : None | | | |
| 7021.00 | Salaries - Recreational Therapy | 300,186.51 | 220,213.22 |
| Subtotal : None | | 300,186.51 | 220,213.22 |
| Total [S3L3.64C1] | Recreational Therapy/Activities: Salaries | 300,186.51 | 220,213.22 |
| Group : [S3L3.67C1] | Recreational Therapy/Activities: Purchased Service | | |
| Subgroup : None | | | |
| 7022.00 | Purchased Services - Recreation Therapy | 2,369.00 | 2,418.00 |
| Subtotal : None | | 2,369.00 | 2,418.00 |
| Total [S3L3.67C1] | Recreational Therapy/Activities: Purchased Service | 2,369.00 | 2,418.00 |
| Group : [S3L3.68C1] | Recreational Therapy/Activities: Supplies & Expenses | | |
| Subgroup : None | | | |
| 7023.00 | Supplies & Expense - Recreation Therapy | 4,470.86 | 2,425.99 |
| Subtotal : None | | 4,470.86 | 2,425.99 |
| Total [S3L3.68C1] | Recreational Therapy/Activities: Supplies & Expenses | 4,470.86 | 2,425.99 |
| Group : [S3L3.78C1] | Travel: Motor Vehicle Expense | | |
| Subgroup : None | | | |
| 4275.00 | Motor Vehicle | 8,295.04 | 11,305.40 |
| 4422.00 | Auto Insurance | 1,972.00 | 1,657.00 |
| Subtotal : None | | 10,267.04 | 12,962.40 |
| Total [S3L3.78C1] | Travel: Motor Vehicle Expense | 10,267.04 | 12,962.40 |

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|-------------------------------|---|-------------------|-------------------|
| Group : [S3L3.82C1] | Physician Services: Medical Director | | |
| Subgroup : None | | | |
| 6511.00 | Medical Director | 63,200.00 | 76,800.00 |
| Subtotal : None | | 63,200.00 | 76,800.00 |
| Total [S3L3.82C1] | Physician Services: Medical Director | 63,200.00 | 76,800.00 |
| Group : [S3L3.87C1] | Legend Drugs | | |
| Subgroup : None | | | |
| 7825.02 | Pharmacy Expense - Part A | 132,387.65 | 162,792.36 |
| 7825.03 | Pharmacy Expense - Medicaid | 9,358.30 | 11,916.43 |
| 7825.08 | Pharmacy Expense - HMO | 134,226.61 | 143,718.51 |
| 7826.02 | I.V. Therapy Expense - Part A | 13,791.47 | 34,935.51 |
| 7826.03 | I.V. Therapy Expense - Medicaid | 5,723.97 | 6,893.68 |
| 7826.08 | I.V Therapy Expense - HMO | 15,635.64 | 32,442.06 |
| 7827.02 | Med/Surg Supp Exp - Part A | 22,929.26 | 17,627.45 |
| 7827.03 | Med/Surg Supp Exp - Medicaid | 11,282.86 | 3,703.97 |
| 7827.08 | Med/Surg Supp Exp - HMO | 994.20 | 570.00 |
| 7830.02 | Laboratory Expense - Part A | 45,845.16 | 68,938.94 |
| 7830.08 | Laboratory Expense - HMO | 44,044.17 | 48,399.58 |
| 7832.02 | Radiology Expense - Part A | 31,251.23 | 56,046.24 |
| 7832.08 | Radiology Expense - HMO | 36,334.44 | 40,265.27 |
| 7841.00 | Oxygen - House Account | 16,137.25 | 15,619.30 |
| 7841.02 | Oxygen Expense - Part A | 1,512.72 | 541.43 |
| 7841.03 | Oxygen Expense - Medicaid | 1,817.00 | 3,429.40 |
| 7841.08 | Oxygen Expense - HMO | 574.50 | 583.93 |
| 7853.02 | Ambulance - Part A | 4,968.32 | 7,701.59 |
| 7853.08 | Ambulance - HMO | 914.00 | 946.00 |
| Subtotal : None | | 529,728.75 | 657,071.65 |
| Total [S3L3.87C1] | Legend Drugs | 529,728.75 | 657,071.65 |
| Group : [S3L3.89C1] | House Supplies Not Resold | | |
| Subgroup : None | | | |
| 6522.00 | Nursing Supplies | 207,055.19 | 239,197.38 |
| 6522.20 | Nursing Supplies-Covid 19 | 157,347.09 | 186,233.03 |
| 7846.00 | Rehab Supplies | 19,617.96 | 15,186.33 |
| Subtotal : None | | 384,020.24 | 440,616.74 |
| Total [S3L3.89C1] | House Supplies Not Resold | 384,020.24 | 440,616.74 |
| Group : [S3L3.92C1] | Pharmacy Consultant | | |
| Subgroup : None | | | |
| 6530.00 | Pharmacy Consultant | 7,699.50 | 5,121.00 |
| Subtotal : None | | 7,699.50 | 5,121.00 |
| Total [S3L3.92C1] | Pharmacy Consultant | 7,699.50 | 5,121.00 |
| Group : [S3L4.1C1] | Depreciaton | | |
| Subgroup : [S3L4.1C1B] | Improvements Depreciation | | |
| 4565.00 | Depreciation - Building Improvements | 10,771.00 | 10,771.00 |
| 4568.00 | Depreciation - Other Improvement | 1,747.00 | 1,747.00 |
| Subtotal [S3L4.1C1B] | Improvements Depreciation | 12,518.00 | 12,518.00 |
| Subgroup : [S3L4.1C1C] | Equipment Depreciation | | |
| 4560.00 | Depreciation - Comp Equip | 14,407.36 | 11,305.45 |
| 4570.00 | Depreciation - Equipment | 38,178.70 | 43,536.12 |
| Subtotal [S3L4.1C1C] | Equipment Depreciation | 52,586.06 | 54,841.57 |
| Total [S3L4.1C1] | Depreciaton | 65,104.06 | 67,359.57 |
| Group : [S3L4.10C1] | Personal Property Tax Expense-SNF-CR | | |
| Subgroup : None | | | |
| 4253.00 | Personal Property Taxes | 434.39 | 1,375.52 |

| | | | |
|---------------------|--------------------------------------|---------------------|---------------------|
| Subtotal : None | | <u>434.39</u> | <u>1,375.52</u> |
| Total [S3L4.10C1] | Personal Property Tax Expense-SNF-CR | <u>434.39</u> | <u>1,375.52</u> |
| Group : [S3L4.12C1] | Other Fixed Cost Expense-SNF-CR | | |
| Subgroup : None | | | |
| 4538.00 | Rent - Leases, Other | <u>14,929.72</u> | <u>15,661.94</u> |
| Subtotal : None | | <u>14,929.72</u> | <u>15,661.94</u> |
| Total [S3L4.12C1] | Other Fixed Cost Expense-SNF-CR | <u>14,929.72</u> | <u>15,661.94</u> |
| Group : [S3L4.14C1] | Real Property Rent Expense-SNF-CR | | |
| Subgroup : None | | | |
| 4535.00 | Rent - Real Estate Affiliate | <u>1,220,477.40</u> | <u>1,220,477.40</u> |
| Subtotal : None | | <u>1,220,477.40</u> | <u>1,220,477.40</u> |
| Total [S3L4.14C1] | Real Property Rent Expense-SNF-CR | <u>1,220,477.40</u> | <u>1,220,477.40</u> |
| Group : [CLA-53.01] | LA-Group Health/Life | | |
| Subgroup : None | | | |
| 4410.00 | Group Health Insurance | <u>589,495.84</u> | <u>328,904.88</u> |
| Subtotal : None | | <u>589,495.84</u> | <u>328,904.88</u> |
| Total [CLA-53.01] | LA-Group Health/Life | <u>589,495.84</u> | <u>328,904.88</u> |
| Group : [CLA-53.03] | LA-Employee Benefits | | |
| Subgroup : None | | | |
| 4333.00 | Employee Benefits - Other | <u>45,805.46</u> | <u>32,569.59</u> |
| 4333.20 | Employee Covid 19 Testing | <u>201,105.00</u> | <u>330,248.00</u> |
| Subtotal : None | | <u>246,910.46</u> | <u>362,817.59</u> |
| Total [CLA-53.03] | LA-Employee Benefits | <u>246,910.46</u> | <u>362,817.59</u> |
| Group : [CLA-53.04] | LA-Payroll Taxes | | |
| Subgroup : None | | | |
| 4400.00 | Payroll Taxes | <u>723,542.65</u> | <u>723,969.85</u> |
| Subtotal : None | | <u>723,542.65</u> | <u>723,969.85</u> |
| Total [CLA-53.04] | LA-Payroll Taxes | <u>723,542.65</u> | <u>723,969.85</u> |
| Group : [CLA-53.05] | LA-Workers Comp | | |
| Subgroup : None | | | |
| 4421.00 | Insurance - Workers Comp | <u>154,350.00</u> | <u>148,288.00</u> |
| Subtotal : None | | <u>154,350.00</u> | <u>148,288.00</u> |
| Total [CLA-53.05] | LA-Workers Comp | <u>154,350.00</u> | <u>148,288.00</u> |
| | NET (INCOME) LOSS | <u>0.00</u> | <u>0.00</u> |
| | Sum of Account Groups | 0.00 | 0.00 |

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