

Client: **A443975 - Alliance Health of SE MA**
Engagement: **MCMD 2023 - Alliance Health of Southeastern Massachusetts**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - MCD SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
Group : [100] Balance Sheet						
Subgroup : [1000] Assets						
1101-010	CASH - MONEY MARKET	0.00	2,555,999.00		0.00	2,555,999.00
1102-010	PETTY CASH	2,000.00	2,167.00		0.00	2,167.00
1112-010	CASH-CHECKING -BRAINTREE	688,387.00	137,958.00		0.00	137,958.00
1118-010	CASH-PAYROLL	0.00	2,643.00		0.00	2,643.00
1155-010	WORKING CAPITAL-RESERVE	102,647.00	0.00		0.00	0.00
1172-010	PAYROLL CLEARING	(50.00)	0.00		0.00	0.00
1228-010	HUD RESIDUAL RECEIPTS	498,902.00	501,651.00		0.00	501,651.00
1300-010	ACCTS REC-PRIVATE-SNF	114,965.00	188,926.00		0.00	188,926.00
1302-010	ACCTS REC-MEDICAID-SNF	523,719.00	1,003,741.00		0.00	1,003,741.00
1304-010	ACCTS REC-MEDICARE A-SNF	489,505.00	307,935.00		0.00	307,935.00
1305-010	ACCTS REC-MEDICARE B-SNF	8,869.00	17,369.00		0.00	17,369.00
1308-010	ACCTS REC-MANAGED CARE/HMO-SNF	249,375.00	237,932.00		0.00	237,932.00
1329-010	BAD DEBT RESERVE	(72,605.00)	(101,386.00)		0.00	(101,386.00)
1346-010	EXCHANGE	0.00	16,849.00		0.00	16,849.00
1530-010	PREPAID INSURANCE	120,311.00	119,423.00		0.00	119,423.00
1538-010	INVENTORY	5,000.00	5,000.00		0.00	5,000.00
1580-010	PREPAID EXPENSES-OTHER	32,148.00	7,489.00		0.00	7,489.00
1712-010	DEPOSITS-UTILITIES	8,500.00	8,500.00		0.00	8,500.00
1724-010	DUE FROM AFFILIATE - OTHER	(500.00)	0.00		0.00	0.00
1726-010	DUE TO/FROM ABBOTT - NEW	2,420.00	0.00		0.00	0.00
1731-010	DUE TO/FROM MARINA BAY	(5,432.00)	0.00		0.00	0.00
1732-010	DUE TO/FROM ROSEWOOD	(1,490.00)	0.00		0.00	0.00
1733-010	DUE TO/FROM WEST ACRES	(31,360.00)	0.00		0.00	0.00
1740-010	DEFERRED FINANCE FEES	224,662.00	224,662.00		0.00	224,662.00
1743-010	ACCUM AMORT FINANCE FEES	(24,476.00)	(28,574.00)		0.00	(28,574.00)
1751-010	HUD MIP ESCROW	11,513.00	8,672.00		0.00	8,672.00
1752-010	HUD INSURANCE ESCROW	25,476.00	30,139.00		0.00	30,139.00
1754-010	TAX ESCROW	6,067.00	5,547.00		0.00	5,547.00
1758-010	HUD CAPITAL REPL RESERVE	2,987,717.00	2,974,484.00		0.00	2,974,484.00
1902-010	LAND	750,000.00	750,000.00		0.00	750,000.00
1912-010	BUILDING	13,685,910.00	13,685,910.00		0.00	13,685,910.00
1919-010	ACCUM DEPREC-BUILDING	(5,224,698.00)	(5,568,235.00)		0.00	(5,568,235.00)
1922-010	BUILDING IMPROVEMENTS	288,736.00	300,344.00		0.00	300,344.00
1929-010	ACCUM DEPR-BUILD IMPROVEMENTS	(155,278.00)	(181,425.00)		0.00	(181,425.00)
1935-010	OTHER IMPROVEMENTS	1,030,197.00	1,052,908.00		0.00	1,052,908.00
1936-010	ACCUM DEPREC-OTHER IMPROVEMENT	(672,188.00)	(735,099.00)		0.00	(735,099.00)
1952-010	FURNITURE & EQUIPMENT	935,005.00	960,438.00		0.00	960,438.00
1959-010	ACCUM DEPREC-FURN & EQUIPMENT	(837,674.00)	(871,989.00)		0.00	(871,989.00)
1962-010	AUTO	75,899.00	75,899.00		0.00	75,899.00
1969-010	ACCUM DEPREC-AUTO	(17,499.00)	(32,678.00)		0.00	(32,678.00)
1970-010	CONSTRUCTION IN PROGRESS	391,845.00	471,792.00		0.00	471,792.00
1972-010	COMPUTER EQUIPMENT	158,576.00	166,908.00		0.00	166,908.00
1979-010	ACCUM DEPREC-COMPUTER EQUIPMEN	(145,203.00)	(155,345.00)		0.00	(155,345.00)
1982-010	SOFTWARE	85,891.00	85,891.00		0.00	85,891.00
1989-010	ACCUM AMORT-SOFTWARE	(85,891.00)	(85,891.00)		0.00	(85,891.00)
Subtotal [1000] Assets		16,229,898.00	18,146,554.00		0.00	18,146,554.00
Subgroup : [2000] Liabilities & Equity						
2102-010	ACCOUNTS PAYABLE-TRADE	(656,525.00)	(457,152.00)		0.00	(457,152.00)
2165-010	UNEARNED INCOME	(42,050.00)	(34,797.00)		0.00	(34,797.00)
2170-010	ACCRUED EXPENSES-OPERATING	(170,254.00)	(250,344.00)		0.00	(250,344.00)
2306-010	MORTGAGE - S/T	(235,953.00)	(244,833.00)		0.00	(244,833.00)
2514-010	W/H FEDERAL INCOME TAXES	0.00	(2,401.00)		0.00	(2,401.00)
2516-010	W/H FICA TAXES	0.00	(1,313.00)		0.00	(1,313.00)
2517-010	W/H MEDICARE TAXES	0.00	(307.00)		0.00	(307.00)
2526-010	W/H STATE INC TAX - MA	0.00	(932.00)		0.00	(932.00)
2538-010	FAMILY MEDICAL LEAVE TAX	0.00	(99.00)		0.00	(99.00)
2540-010	LIFE INSURANCE WITHHELD	0.00	(867.00)		0.00	(867.00)
2550-010	ACCRUED PAYROLL	(130,949.00)	(169,104.00)		0.00	(169,104.00)
2560-010	ACCRUED FICA TAXES	(19,528.00)	(20,591.00)		0.00	(20,591.00)
2564-010	ACCD BONUS	(25,273.00)	(23,152.00)		0.00	(23,152.00)
2565-010	ACCD VACATION	(255,265.00)	(269,163.00)		0.00	(269,163.00)
2568-010	ACCD PENSION/401(K)	(5,331.00)	(5,281.00)		0.00	(5,281.00)
2746-010	DUE TO/FROM MEDICARE	(46,182.00)	(46,182.00)		0.00	(46,182.00)
2910-010	MORTGAGE- L/T	(13,143,621.00)	(12,898,734.00)		0.00	(12,898,734.00)
3251-010	UNRESTRICTED NET ASSETS	(15,195,365.00)	(16,201,514.00)		0.00	(16,201,514.00)
3251-011	UNRESTRICTED NET ASSETS	3,838,634.00	4,589,280.00		0.00	4,589,280.00
3251-012	UNRESTRICTED NET ASSETS	1,667,453.00	1,667,453.00		0.00	1,667,453.00
3251-013	UNRESTRICTED NET ASSETS	2,867,579.00	3,140,018.00		0.00	3,140,018.00
3251-014	UNRESTRICTED NET ASSETS	1,078,261.00	1,215,424.00		0.00	1,215,424.00
3251-015	UNRESTRICTED NET ASSETS	1,457,566.00	1,553,206.00		0.00	1,553,206.00
3251-016	UNRESTRICTED NET ASSETS	612,168.00	618,922.00		0.00	618,922.00

Client: **A443975 - Alliance Health of SE MA**
Engagement: **MCMD 2023 - Alliance Health of Southeastern Massachusetts**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - MCD SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
3251-017	UNRESTRICTED NET ASSETS	1,231,417.00	1,575,330.00		0.00	1,575,330.00
3251-018	UNRESTRICTED NET ASSETS	271,787.00	342,916.00		0.00	342,916.00
Subtotal [2000] Liabilities & Equity		(16,901,431.00)	(15,924,217.00)		0.00	(15,924,217.00)
Total [100] Balance Sheet		(671,533.00)	2,222,337.00		0.00	2,222,337.00
Group : [300] P&L						
Subgroup : [3000] Revenues						
3025.00	R & B SCO	(123,047.00)	0.00		(598,652.04)	(598,652.04)
				CAIDJE - 3	(598,652.04)	
3027.00	RESOURCE INCOME	(1,051,758.00)	0.00		(1,166,837.00)	(1,166,837.00)
				CAIDJE - 2	(1,166,837.00)	
4000-010	PRIVATE ROOM & BOARD:SNF	(2,015,988.00)	(2,566,210.00)		0.00	(2,566,210.00)
4011-010	PHYSICAL THERAPY:PRIV SNF	0.00	(156.00)		0.00	(156.00)
4013-010	DRUGS & PHARMACY:PRIV SNF	(51.00)	2,159.00		0.00	2,159.00
4018-010	OCCUP THERAPY:PRIV SNF	(895.00)	0.00		0.00	0.00
4025-010	ANCILLARY ALLOW:PRIV SNF	(1,083.00)	(1,418.00)		0.00	(1,418.00)
4050-010	MEDICAID ROOM & BOARD:SNF	(7,356,056.00)	(10,766,848.00)		1,863,714.78	(8,903,133.22)
				CAIDJE - 2	1,166,837.00	
				CAIDJE - 3	696,877.78	
4050-011	MEDICAID ROOM & BOARD:SNF	0.00	(3,050.00)		0.00	(3,050.00)
4058-010	ROOM & BOARD ALLOW:SNF	4,416,624.00	4,967,854.00		0.00	4,967,854.00
4061-010	PHYSICAL THERAPY:MD SNF	0.00	(770.00)		0.00	(770.00)
4062-010	SPEECH THERAPY:MD SNF	0.00	(1,175.00)		0.00	(1,175.00)
4063-010	DRUGS & PHARMACY:MD SNF	(26,693.00)	(18,555.00)		0.00	(18,555.00)
4064-010	MEDICAL SUPPLIES-MD SNF	(3,294.00)	(177.00)		0.00	(177.00)
4068-010	OCCUPATIONAL THER:MD SNF	0.00	(420.00)		0.00	(420.00)
4075-010	ANCILLARY ALLOWNCE:MD SNF	24,421.00	17,428.00		0.00	17,428.00
4100-010	MEDICARE A R & B:SNF	(3,618,865.00)	(3,122,476.00)		0.00	(3,122,476.00)
4111-010	PHYSICAL THERAPY:MC A SNF	(565,090.00)	(530,050.00)		0.00	(530,050.00)
4112-010	SPEECH THERAPY:MC A SNF	(157,650.00)	(147,100.00)		0.00	(147,100.00)
4113-010	DRUGS & PHARMACY:MC A SNF	(275,605.00)	(195,494.00)		0.00	(195,494.00)
4114-010	MEDICAL SUPPLIES:MC A SNF	(22,894.00)	(2,603.00)		0.00	(2,603.00)
4115-010	LABORATORY:MC A SNF	(69,029.00)	(52,059.00)		0.00	(52,059.00)
4117-010	X-RAY:MC A SNF	(13,273.00)	(13,153.00)		0.00	(13,153.00)
4118-010	OCCUP THERAPY:MC A SNF	(633,520.00)	(561,310.00)		0.00	(561,310.00)
4122-010	MEDICAL EQUIPMENT-MC A	0.00	(519.00)		0.00	(519.00)
4125-010	CONTRACT ALLOW:MC A SNF	(746,304.00)	(443,250.00)		0.00	(443,250.00)
4126-010	CONTRACT ALLOW: MC A SNF ANCIL	1,737,425.00	1,504,446.00		0.00	1,504,446.00
4130-010	OTHER ROOM & BOARD:SNF	(1,780,919.00)	(2,450,285.00)		598,652.04	(1,851,632.96)
				CAIDJE - 3	598,652.04	
4138-010	ROOM & BOARD ALLOW:SNF	475,554.00	772,896.00		0.00	772,896.00
4141-010	PHYSICAL THERAPY:OTH SNF	(297,000.00)	(316,285.00)		0.00	(316,285.00)
4142-010	SPEECH THERAPY:OTH SNF	(90,600.00)	(97,200.00)		0.00	(97,200.00)
4143-010	DRUGS & PHARMACY:OTH SNF	(116,431.00)	(112,107.00)		0.00	(112,107.00)
4144-010	MEDICAL SUPPLIES:OTH SNF	(6,258.00)	(10,418.00)		0.00	(10,418.00)
4145-010	LABORATORY:OTH SNF	(11,075.00)	(9,472.00)		0.00	(9,472.00)
4147-010	X-RAY:OTH SNF	(5,612.00)	(4,675.00)		0.00	(4,675.00)
4148-010	OCCUP THERAPY:OTH SNF	(283,205.00)	(301,280.00)		0.00	(301,280.00)
4149-010	PROST/ORTH SUPPLY:OTH SNF	(322.00)	(1,685.00)		0.00	(1,685.00)
4150-010	IV THERAPY:OTH SNF	(23.00)	0.00		0.00	0.00
4155-010	ANCILLARY ALLOW:OTH SNF	761,380.00	847,570.00		0.00	847,570.00
4161-010	PHYSICAL THERAPY:MC B	(218,308.00)	(253,158.00)		0.00	(253,158.00)
4162-010	SPEECH THERAPY:MC B	(29,250.00)	(43,075.00)		0.00	(43,075.00)
4163-010	DRUGS & PHARMACY:MC B	(43,214.00)	(17,481.00)		0.00	(17,481.00)
4165-010	LABORATORY:MC B	(24,400.00)	0.00		0.00	0.00
4168-010	OCCUPATIONAL THERAPY:MC B	(110,685.00)	(201,805.00)		0.00	(201,805.00)
4170-010	IV THERAPY:MC B	(500.00)	0.00		0.00	0.00
4174-010	OTHER-MEDICARE PART B	2,160.00	1,260.00		0.00	1,260.00
4175-010	ANCILLARY ALLOWANCE:MC B	227,936.00	235,824.00		0.00	235,824.00
4200-010	REVENUE HOSPICE	(452,730.00)	0.00		(696,877.78)	(696,877.78)
				CAIDJE - 3	(696,877.78)	
4685-010	REVENUE MEDICAL RECORDS	(414.00)	(416.00)		0.00	(416.00)
4845-010	INTEREST INCOME	(4,440.00)	(72,993.00)		0.00	(72,993.00)
4883-010	STATE STIMULUS INCOME	(280,931.00)	0.00		0.00	0.00
4884-010	FEDERAL STIMULUS INCOME	(128,335.00)	0.00		0.00	0.00
4886-010	GRANT AND FUNDRAISING INCOME	(30,723.00)	0.00		0.00	0.00
4887-010	OTHER INCOME - COVID TEST	(275,760.00)	(83,040.00)		0.00	(83,040.00)
4888-010	MISCELLANEOUS INCOME	(105,028.00)	104,387.00		0.00	104,387.00
4889-010	ERC INCOME	0.00	(2,902,953.00)		0.00	(2,902,953.00)
Subtotal [3000] Revenues		(13,331,758.00)	(16,851,297.00)		0.00	(16,851,297.00)
Subgroup : [4000] Expenses						
5101-010	SAL-ADMINISTRATOR	135,888.00	145,777.00		0.00	145,777.00
5101-013	SAL-ADMINISTRATOR	11,575.00	12,233.00		0.00	12,233.00
5101-014	SAL-ADMINISTRATOR	(113.00)	625.00		0.00	625.00

Client: **A443975 - Alliance Health of SE MA**
Engagement: **MCMD 2023 - Alliance Health of Southeastern Massachusetts**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - MCD SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
5101-015	SAL-ADMINISTRATOR	2,679.00	2,369.00		0.00	2,369.00
5101-016	SAL-ADMINISTRATOR	5,004.00	9,996.00		0.00	9,996.00
5101-017	SAL-ADMINISTRATOR	0.00	615.00		0.00	615.00
5115-010	SAL-OFFICE/CLERICAL	200,757.00	206,843.00		0.00	206,843.00
5115-011	SAL-OFFICE/CLERICAL	8,870.00	10,408.00		0.00	10,408.00
5115-013	SAL-OFFICE/CLERICAL	12,381.00	12,688.00		0.00	12,688.00
5115-014	SAL-OFFICE/CLERICAL	4,642.00	11,285.00		0.00	11,285.00
5115-015	SAL-OFFICE/CLERICAL	3,624.00	3,556.00		0.00	3,556.00
5115-017	SAL-OFFICE/CLERICAL	4,478.00	863.00		0.00	863.00
5115-018	SAL-OFFICE/CLERICAL	711.00	0.00		0.00	0.00
5120-010	MANAGEMENT/FINANCIAL SERVICES	649,848.00	695,340.00		0.00	695,340.00
5124-010	LEGAL FEES	14,537.00	6,348.00		0.00	6,348.00
5126-010	ACCOUNTING FEES	45,486.00	44,684.00		0.00	44,684.00
5128-010	OTHER PROFESSIONAL FEES	26,047.00	21,251.00		0.00	21,251.00
5129-010	TELEPHONE	21,894.00	25,690.00		0.00	25,690.00
5130-010	CELL PHONE EXPENSE	4,686.00	3,658.00		0.00	3,658.00
5131-010	ADVERTISING-HELP WANTED	17,024.00	35,753.00		0.00	35,753.00
5132-010	ADVERTISING-DIRECTORY	1,321.00	0.00		0.00	0.00
5133-010	BUSINESS PROMOTION	23,454.00	21,512.00		0.00	21,512.00
5135-010	MEMBERSHIP DUES	17,044.00	16,506.00		0.00	16,506.00
5136-010	SUBSCRIPTIONS	139.00	833.00		0.00	833.00
5137-010	LICENSES	491.00	1,264.00		0.00	1,264.00
5138-010	OFFICE SUPPLIES	32,036.00	31,546.00		0.00	31,546.00
5140-010	COURIER & POSTAGE	7,264.00	6,380.00		0.00	6,380.00
5141-010	ADMIN-EQUIP RENTAL	58,889.00	67,201.00		0.00	67,201.00
5142-010	EMPLOYEE TRAVEL	0.00	2,202.00		0.00	2,202.00
5144-010	CREDIT CARD FEES	1,210.00	1,230.00		0.00	1,230.00
5145-010	BANK CHARGES	26,531.00	26,996.00		0.00	26,996.00
5146-010	PAYROLL PROCESSING FEES	15,190.00	17,187.00		0.00	17,187.00
5148-010	DATA PROCESSING FEES	76,481.00	82,347.00		0.00	82,347.00
5160-010	AUTO EXPENSE	2,052.00	3,007.00		0.00	3,007.00
5170-010	INSURANCE-GENERAL	96,715.00	96,990.00		0.00	96,990.00
5175-010	INSURANCE-AUTO	18,562.00	14,365.00		0.00	14,365.00
5360-010	FICA EXPENSE	484,246.00	519,981.00		0.00	519,981.00
5361-010	STATE UNEMPLOYMENT TAXES	19,121.00	16,502.00		0.00	16,502.00
5362-010	FAMILY MEDICAL LEAVE TAX	22,225.00	21,273.00		0.00	21,273.00
5363-010	WORKMANS COMP INSURANCE	90,856.00	89,745.00		0.00	89,745.00
5364-010	HEALTH WELFARE INSURANCE	376,377.00	369,150.00		0.00	369,150.00
5366-010	PENSION EXPENSE	26,286.00	44,081.00		0.00	44,081.00
5370-010	SEMINARS & MEETINGS	2,375.00	1,373.00		0.00	1,373.00
5371-010	EDUCATION-STAFF	915.00	1,713.00		0.00	1,713.00
5378-010	EMPLOYEE RELATIONS	17,263.00	21,076.00		0.00	21,076.00
5380-010	OTHER BENEFITS	8,767.00	5,871.00		0.00	5,871.00
5501-010	SAL-MAINT SUPERVISOR	47,802.00	63,496.00		0.00	63,496.00
5501-013	SAL-MAINT SUPERVISOR	3,180.00	4,120.00		0.00	4,120.00
5501-014	SAL-MAINT SUPERVISOR	720.00	2,160.00		0.00	2,160.00
5501-015	SAL-MAINT SUPERVISOR	847.00	1,040.00		0.00	1,040.00
5501-017	SAL-MAINT SUPERVISOR	2,381.00	0.00		0.00	0.00
5515-010	SAL-MAINTENANCE STAFF	13,472.00	23,495.00		0.00	23,495.00
5515-013	SAL-MAINTENANCE STAFF	516.00	1,512.00		0.00	1,512.00
5515-014	SAL-MAINTENANCE STAFF	144.00	722.00		0.00	722.00
5515-015	SAL-MAINTENANCE STAFF	234.00	341.00		0.00	341.00
5515-018	SAL-MAINTENANCE STAFF	324.00	0.00		0.00	0.00
5538-010	MAINTENANCE SUPPLIES	34,358.00	31,079.00		0.00	31,079.00
5539-010	MAINTENANCE & REPAIRS	43,654.00	38,761.00		0.00	38,761.00
5543-010	GROUNDKEEPING	15,305.00	19,519.00		0.00	19,519.00
5546-010	MAINTENANCE CONTRACTS	36,358.00	40,387.00		0.00	40,387.00
5547-010	RUBBISH REMOVAL	25,060.00	30,286.00		0.00	30,286.00
5548-010	SNOW REMOVAL	17,988.00	11,630.00		0.00	11,630.00
5565-010	REAL PROPERTY TAXES	26,000.00	27,500.00		0.00	27,500.00
5571-010	WATER & SEWER	144,153.00	127,550.00		0.00	127,550.00
5572-010	GAS/PROPANE	29,016.00	31,811.00		0.00	31,811.00
5574-010	ELECTRICITY	98,479.00	111,026.00		0.00	111,026.00
5738-010	LAUNDRY SUPPLIES	234.00	0.00		0.00	0.00
5739-010	PURCHASE SERVICE-LAUNDRY	127,529.00	147,971.00		0.00	147,971.00
5740-010	LINENS & BEDDING	5,297.00	615.00		0.00	615.00
5938-010	HOUSEKEEPING SUPPLIES	2,716.00	2,285.00		0.00	2,285.00
5939-010	PURCHASE SERVICE-HOUSEKEEPING	291,164.00	301,175.00		0.00	301,175.00
6301-010	SAL-FOOD SERVICE SUPERVISOR	84,057.00	67,805.00		0.00	67,805.00
6301-013	SAL-FOOD SERVICE SUPERVISOR	3,735.00	4,284.00		0.00	4,284.00
6301-014	SAL-FOOD SERVICE SUPERVISOR	887.00	1,462.00		0.00	1,462.00
6301-015	SAL-FOOD SERVICE SUPERVISOR	1,474.00	1,446.00		0.00	1,446.00
6301-017	SAL-FOOD SERVICE SUPERVISOR	5,688.00	2,025.00		0.00	2,025.00
6305-010	SAL-COOKS	92,264.00	124,677.00		0.00	124,677.00
6305-011	SAL-COOKS	49,144.00	36,959.00		0.00	36,959.00

Client: **A443975 - Alliance Health of SE MA**
Engagement: **MCMD 2023 - Alliance Health of Southeastern Massachusetts**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - MCD SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
6305-013	SAL-COOKS	4,729.00	5,897.00		0.00	5,897.00
6305-014	SAL-COOKS	1,274.00	2,266.00		0.00	2,266.00
6305-015	SAL-COOKS	1,530.00	1,781.00		0.00	1,781.00
6305-017	SAL-COOKS	519.00	1,226.00		0.00	1,226.00
6305-018	SAL-COOKS	273.00	3,466.00		0.00	3,466.00
6315-010	SAL-DIETARY STAFF	127,646.00	151,527.00		0.00	151,527.00
6315-011	SAL-DIETARY STAFF	53,955.00	39,141.00		0.00	39,141.00
6315-013	SAL-DIETARY STAFF	5,379.00	6,166.00		0.00	6,166.00
6315-014	SAL-DIETARY STAFF	5,428.00	587.00		0.00	587.00
6315-015	SAL-DIETARY STAFF	2,875.00	3,362.00		0.00	3,362.00
6315-017	SAL-DIETARY STAFF	868.00	0.00		0.00	0.00
6315-018	SAL-DIETARY STAFF	2,378.00	8,396.00		0.00	8,396.00
6323-010	DIETICIAN CONSULTING FEE	1,363.00	1,369.00		0.00	1,369.00
6332-010	ALLOCATED SAL DIETARY	31,040.00	32,924.00		0.00	32,924.00
6332-013	ALLOCATED SAL DIETARY	320.00	0.00		0.00	0.00
6334-010	FOOD	239,167.00	298,302.00		0.00	298,302.00
6336-010	DISHES & UTENSILS	2,199.00	1,974.00		0.00	1,974.00
6338-010	DIETARY SUPPLIES	33,088.00	34,247.00		0.00	34,247.00
6501-010	SAL-RECREATION SUPERVISOR	52,298.00	60,251.00		0.00	60,251.00
6501-013	SAL-RECREATION SUPERVISOR	5,533.00	5,081.00		0.00	5,081.00
6501-014	SAL-RECREATION SUPERVISOR	2,698.00	1,680.00		0.00	1,680.00
6501-015	SAL-RECREATION SUPERVISOR	1,077.00	1,011.00		0.00	1,011.00
6501-017	SAL-RECREATION SUPERVISOR	3,326.00	178.00		0.00	178.00
6515-010	SAL-RECREATION STAFF	65,671.00	69,274.00		0.00	69,274.00
6515-011	SAL-RECREATION STAFF	1,717.00	1,775.00		0.00	1,775.00
6515-013	SAL-RECREATION STAFF	3,111.00	3,357.00		0.00	3,357.00
6515-014	SAL-RECREATION STAFF	614.00	1,630.00		0.00	1,630.00
6515-015	SAL-RECREATION STAFF	1,138.00	1,093.00		0.00	1,093.00
6515-017	SAL-RECREATION STAFF	519.00	1,125.00		0.00	1,125.00
6515-018	SAL-RECREATION STAFF	1,214.00	0.00		0.00	0.00
6538-010	RECREATION SUPPLIES	16,899.00	15,346.00		0.00	15,346.00
6539-010	PURCHASE SERVICE-RECREATION	10,690.00	11,855.00		0.00	11,855.00
6545-010	CABLE TV SERVICES	13,523.00	13,318.00		0.00	13,318.00
6701-010	SAL-SOCIAL SERVICES	129,586.00	145,365.00		0.00	145,365.00
6701-013	SAL-SOCIAL SERVICES	11,665.00	13,074.00		0.00	13,074.00
6701-014	SAL-SOCIAL SERVICES	2,841.00	4,267.00		0.00	4,267.00
6701-015	SAL-SOCIAL SERVICES	2,468.00	2,574.00		0.00	2,574.00
6701-017	SAL-SOCIAL SERVICES	823.00	0.00		0.00	0.00
6715-010	SAL-ADMISSIONS	202,240.00	199,249.00		0.00	199,249.00
6715-013	SAL-ADMISSIONS	15,430.00	18,354.00		0.00	18,354.00
6715-014	SAL-ADMISSIONS	2,596.00	2,594.00		0.00	2,594.00
6715-015	SAL-ADMISSIONS	4,015.00	3,568.00		0.00	3,568.00
6715-017	SAL-ADMISSIONS	19,661.00	8,588.00		0.00	8,588.00
6728-010	SOCIAL SERVICES CONSULTANT	4,420.00	0.00		0.00	0.00
7020-010	MEDICAL DIRECTOR FEES	20,000.00	22,800.00		0.00	22,800.00
7050-010	PHYSICIAN SERVICES-MEDICARE	0.00	347.00		0.00	347.00
7300-010	SAL-DIRECTOR OF REHAB	100,812.00	108,034.00		0.00	108,034.00
7300-013	SAL-DIRECTOR OF REHAB	8,777.00	9,629.00		0.00	9,629.00
7300-014	SAL-DIRECTOR OF REHAB	5,476.00	466.00		0.00	466.00
7300-015	SAL-DIRECTOR OF REHAB	1,814.00	1,810.00		0.00	1,810.00
7301-010	SAL-PHYSICAL THERAPIST	130,988.00	228,984.00		(86,013.32)	142,970.68
7301-011	SAL-PHYSICAL THERAPIST	1,222.00	506.00	CAIDJE - 1	(86,013.32)	506.00
7301-013	SAL-PHYSICAL THERAPIST	9,121.00	10,082.00		0.00	10,082.00
7301-014	SAL-PHYSICAL THERAPIST	5,981.00	4,573.00		0.00	4,573.00
7301-015	SAL-PHYSICAL THERAPIST	4,415.00	4,402.00		0.00	4,402.00
7303-010	SAL-PHYSICAL THERAPY ASSISTANT	32,326.00	57,910.00		(23,640.81)	34,269.19
7303-013	SAL-PHYSICAL THERAPY ASSISTANT	4,268.00	4,447.00	CAIDJE - 1	(23,640.81)	4,447.00
7303-014	SAL-PHYSICAL THERAPY ASSISTANT	2,908.00	1,217.00		0.00	1,217.00
7303-015	SAL-PHYSICAL THERAPY ASSISTANT	1,256.00	1,193.00		0.00	1,193.00
7318-010	PHYSICAL THERAPY SUPPLIES	15,572.00	20,042.00		0.00	20,042.00
7320-010	PURCH SRVC PT- DIRECT	837.00	161.00		0.00	161.00
7321-010	PURCH SRVC PT- INDIRECT	336.00	51.00		0.00	51.00
7401-010	SAL-SPEECH THERAPIST	54,708.00	111,392.00		(60,169.43)	51,222.57
7401-011	SAL-SPEECH THERAPIST	1,334.00	2,050.00	CAIDJE - 1	(60,169.43)	2,050.00
7401-013	SAL-SPEECH THERAPIST	8,635.00	8,508.00		0.00	8,508.00
7401-014	SAL-SPEECH THERAPIST	2,118.00	733.00		0.00	733.00
7401-015	SAL-SPEECH THERAPIST	1,911.00	1,892.00		0.00	1,892.00
7430-010	PURCH SRVC ST- DIRECT	0.00	184.00		0.00	184.00
7431-010	PURCH SRVC ST- INDIRECT	0.00	227.00		0.00	227.00
7528-010	INHAL/OXYGEN THERAPY CONSULTAN	20,325.00	16,865.00		0.00	16,865.00
7531-010	INHAL/OXYGEN EQUIP RENTAL	16,616.00	19,271.00		0.00	19,271.00
7538-010	INHAL/OXYGEN SUPPLIES	8,495.00	10,177.00		0.00	10,177.00

Client: **A443975 - Alliance Health of SE MA**
Engagement: **MCMD 2023 - Alliance Health of Southeastern Massachusetts**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - MCD SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
7628-010	PHARMACY CONSULTING FEES	7,417.00	8,145.00		0.00	8,145.00
7629-010	DRUGS-MEDICINE CABINET	18,210.00	18,333.00		0.00	18,333.00
7640-010	DRUGS-MEDICAID	27,302.00	13,705.00		0.00	13,705.00
7650-010	DRUGS-MEDICARE	169,380.00	125,758.00		0.00	125,758.00
7660-010	DRUGS-OTHER	63,714.00	65,447.00		0.00	65,447.00
7686-010	MED SUPPLIES MANAGED CARE	432.00	366.00		0.00	366.00
7690-010	SUPPLIES-PATIENT PERSONAL	7,703.00	860.00		0.00	860.00
7692-010	ENTERAL THERAPY SUPPLIES	6,193.00	2,486.00		0.00	2,486.00
7695-010	IV THERAPY-MED A	18,120.00	8,365.00		0.00	8,365.00
7698-010	IV THERAPY-MANAGED CARE/OTHER	11,084.00	6,239.00		0.00	6,239.00
7728-010	LAB-CONSULTING FEES	635.00	0.00		0.00	0.00
7730-010	LAB-PRIVATE	587.00	87.00		0.00	87.00
7740-010	LAB-MEDICAID	817.00	665.00		0.00	665.00
7750-010	LAB-MEDICARE A	59,090.00	42,052.00		0.00	42,052.00
7760-010	LAB-OTHER	14,384.00	17,251.00		0.00	17,251.00
7761-010	COVID TESTING RESIDENTS	9,540.00	0.00		0.00	0.00
7762-010	COVID TESTING EMPLOYEES/CONTRAC	131,865.00	0.00		0.00	0.00
7850-010	AMBULANCE- MEDICARE	26,358.00	51,252.00		0.00	51,252.00
7860-010	AMBULANCE-OTHER	0.00	1,190.00		0.00	1,190.00
7927.10	PT INDIRECT	106,950.00	0.00		109,654.13	109,654.13
				CAIDJE - 1	109,654.13	
7937.04	OT INDIRECT	276,367.00	0.00		227,341.75	227,341.75
				CAIDJE - 1	227,341.75	
7947.10	ST INDIRECT	57,341.00	0.00		60,169.43	60,169.43
				CAIDJE - 1	60,169.43	
8050-010	X-RAY-MEDICARE A	12,780.00	15,514.00		0.00	15,514.00
8055-010	X-RAY-MEDICARE B	705.00	355.00		0.00	355.00
8060-010	X-RAY-OTHER	3,755.00	3,256.00		0.00	3,256.00
8120-010	SAL- OCCUPATIONAL THERAPY	(28,136.00)	233,829.00		(16,775.88)	217,053.12
				CAIDJE - 1	(16,775.88)	
8120-011	SAL- OCCUPATIONAL THERAPY	1,678.00	2,554.00		0.00	2,554.00
8120-013	SAL- OCCUPATIONAL THERAPY	12,230.00	10,818.00		0.00	10,818.00
8120-014	SAL- OCCUPATIONAL THERAPY	7,731.00	9,366.00		0.00	9,366.00
8120-015	SAL- OCCUPATIONAL THERAPY	3,905.00	4,402.00		0.00	4,402.00
8120-017	SAL- OCCUPATIONAL THERAPY	648.00	0.00		0.00	0.00
8120-018	SAL- OCCUPATIONAL THERAPY	0.00	488.00		0.00	488.00
8125-010	SAL-COTA	27,697.00	42,120.00		(210,565.87)	(168,445.87)
				CAIDJE - 1	(210,565.87)	
8125-014	SAL-COTA	1,409.00	1,803.00		0.00	1,803.00
8125-015	SAL-COTA	1,489.00	0.00		0.00	0.00
8148-010	OT-SUPPLIES	1,310.00	1,516.00		0.00	1,516.00
8301-010	SAL-DIRECTOR OF NURSES	135,860.00	157,332.00		0.00	157,332.00
8303-010	SAL-ASST DIRECTOR OF NURSES	29,046.00	0.00		0.00	0.00
8303-013	SAL-ASST DIRECTOR OF NURSES	2,193.00	0.00		0.00	0.00
8303-014	SAL-ASST DIRECTOR OF NURSES	4,172.00	0.00		0.00	0.00
8303-015	SAL-ASST DIRECTOR OF NURSES	923.00	0.00		0.00	0.00
8303-017	SAL-ASST DIRECTOR OF NURSES	4,776.00	0.00		0.00	0.00
8304-010	SAL-QUALITY IMPROVEMENT DIRECT	93,792.00	96,329.00		0.00	96,329.00
8304-013	SAL-QUALITY IMPROVEMENT DIRECT	5,635.00	5,928.00		0.00	5,928.00
8304-014	SAL-QUALITY IMPROVEMENT DIRECT	3,739.00	1,200.00		0.00	1,200.00
8304-015	SAL-QUALITY IMPROVEMENT DIRECT	1,396.00	1,575.00		0.00	1,575.00
8304-017	SAL-QUALITY IMPROVEMENT DIRECT	7,035.00	5,000.00		0.00	5,000.00
8306-010	SAL-MDS/PPS NURSE SALARIES	121,540.00	163,081.00		0.00	163,081.00
8306-011	SAL-MDS/PPS NURSE SALARIES	0.00	8.00		0.00	8.00
8306-013	SAL-MDS/PPS NURSE SALARIES	7,837.00	8,916.00		0.00	8,916.00
8306-014	SAL-MDS/PPS NURSE SALARIES	7,213.00	3,653.00		0.00	3,653.00
8306-015	SAL-MDS/PPS NURSE SALARIES	3,600.00	2,886.00		0.00	2,886.00
8306-017	SAL-MDS/PPS NURSE SALARIES	9,930.00	2,866.00		0.00	2,866.00
8306-018	SAL-MDS/PPS NURSE SALARIES	0.00	546.00		0.00	546.00
8307-015	SAL-MMQ NURSE SALARIES	(253.00)	0.00		0.00	0.00
8308-010	SAL-NURSE SUPERVISORS:SNF	243,454.00	390,045.00		0.00	390,045.00
8308-011	SAL-NURSE SUPERVISORS:SNF	2,280.00	0.00		0.00	0.00
8308-013	SAL-NURSE SUPERVISORS:SNF	16,371.00	19,282.00		0.00	19,282.00
8308-014	SAL-NURSE SUPERVISORS:SNF	8,743.00	5,963.00		0.00	5,963.00
8308-015	SAL-NURSE SUPERVISORS:SNF	5,403.00	6,283.00		0.00	6,283.00
8308-017	SAL-NURSE SUPERVISORS:SNF	14,705.00	16,133.00		0.00	16,133.00
8308-018	SAL-NURSE SUPERVISORS:SNF	2,814.00	975.00		0.00	975.00
8311-010	SAL-RN:SNF CERT	380,960.00	359,270.00		0.00	359,270.00
8311-011	SAL-RN:SNF CERT	193,874.00	202,241.00		0.00	202,241.00
8311-013	SAL-RN:SNF CERT	21,536.00	22,169.00		0.00	22,169.00
8311-014	SAL-RN:SNF CERT	7,871.00	6,815.00		0.00	6,815.00
8311-015	SAL-RN:SNF CERT	9,329.00	8,816.00		0.00	8,816.00
8311-016	SAL-RN:SNF CERT	1,750.00	0.00		0.00	0.00
8311-017	SAL-RN:SNF CERT	68,444.00	57,929.00		0.00	57,929.00
8311-018	SAL-RN:SNF CERT	21,848.00	13,562.00		0.00	13,562.00

Client: **A443975 - Alliance Health of SE MA**
Engagement: **MCMD 2023 - Alliance Health of Southeastern Massachusetts**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - MCD SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
8312-010	SAL-LPN:SNF CERT	682,075.00	747,836.00		0.00	747,836.00
8312-011	SAL-LPN:SNF CERT	149,751.00	125,949.00		0.00	125,949.00
8312-013	SAL-LPN:SNF CERT	37,472.00	31,181.00		0.00	31,181.00
8312-014	SAL-LPN:SNF CERT	19,935.00	17,242.00		0.00	17,242.00
8312-015	SAL-LPN:SNF CERT	12,906.00	14,723.00		0.00	14,723.00
8312-017	SAL-LPN:SNF CERT	88,234.00	72,981.00		0.00	72,981.00
8312-018	SAL-LPN:SNF CERT	33,340.00	4,410.00		0.00	4,410.00
8313-010	SAL-CERT AIDES SNF CERT	1,212,712.00	1,449,631.00		0.00	1,449,631.00
8313-011	SAL-CERT AIDES SNF CERT	265,710.00	260,653.00		0.00	260,653.00
8313-013	SAL-CERT AIDES SNF CERT	57,204.00	59,371.00		0.00	59,371.00
8313-014	SAL-CERT AIDES SNF CERT	31,256.00	37,015.00		0.00	37,015.00
8313-015	SAL-CERT AIDES SNF CERT	24,022.00	26,495.00		0.00	26,495.00
8313-017	SAL-CERT AIDES SNF CERT	111,878.00	98,172.00		0.00	98,172.00
8313-018	SAL-CERT AIDES SNF CERT	8,227.00	23,460.00		0.00	23,460.00
8318-010	SAL-SCHEDULER	20,269.00	22,434.00		0.00	22,434.00
8318-011	SAL-SCHEDULER	20,949.00	16,033.00		0.00	16,033.00
8318-013	SAL-SCHEDULER	283.00	1,566.00		0.00	1,566.00
8318-014	SAL-SCHEDULER	395.00	0.00		0.00	0.00
8318-015	SAL-SCHEDULER	391.00	317.00		0.00	317.00
8319-010	SAL-MEDICAL RECORDS	41,470.00	47,567.00		0.00	47,567.00
8319-011	SAL-MEDICAL RECORDS	161.00	306.00		0.00	306.00
8319-013	SAL-MEDICAL RECORDS	3,323.00	3,786.00		0.00	3,786.00
8319-014	SAL-MEDICAL RECORDS	6,088.00	1,782.00		0.00	1,782.00
8319-015	SAL-MEDICAL RECORDS	773.00	799.00		0.00	799.00
8320-010	SAL-CENTRAL SUPPLY	20,269.00	21,644.00		0.00	21,644.00
8320-014	SAL-CENTRAL SUPPLY	395.00	0.00		0.00	0.00
8320-015	SAL-CENTRAL SUPPLY	396.00	317.00		0.00	317.00
8430-010	NURSING ADMIN INTERCOMPANY	1,654.00	0.00		0.00	0.00
8435-010	MDS/MMQ INTERCOMPANY	919.00	0.00		0.00	0.00
8437-010	SUPPLEMENTS	15,714.00	8,720.00		0.00	8,720.00
8438-010	NURSING SUPPLIES	193,861.00	199,160.00		0.00	199,160.00
8441-010	MEDICAL EQUIPMENT RENTAL	76,901.00	25,048.00		0.00	25,048.00
8450-010	PURCH SERV-RN:SNF CERT	338,069.00	422,914.00		0.00	422,914.00
8452-010	PURCH SERV-LPN:SNF CERT	239,884.00	334,777.00		0.00	334,777.00
8454-010	PURCHASE SERV-AIDES:SNF	195,915.00	390,375.00		0.00	390,375.00
9608-010	BAD DEBTS-OTHER:SNF CERTIFIED	102,961.00	89,280.00		0.00	89,280.00
9710-010	INTEREST- MORTGAGE	498,927.00	490,341.00		0.00	490,341.00
9715-010	MORTGAGE INSURANCE PREMIUM	87,931.00	86,528.00		0.00	86,528.00
9821-010	DEPREC-BUILDING	343,537.00	343,537.00		0.00	343,537.00
9823-010	DEPREC-BUILDING IMPROVEMENTS	23,347.00	26,146.00		0.00	26,146.00
9824-010	DEPREC-OTHER IMPROVEMENTS	67,442.00	62,911.00		0.00	62,911.00
9827-010	DEPREC-FURNITURE & EQUIP	28,858.00	34,315.00		0.00	34,315.00
9829-010	DEPREC COMPUTER EQUIPMENT	10,774.00	10,142.00		0.00	10,142.00
9830-010	DEPREC-AUTO	14,751.00	15,180.00		0.00	15,180.00
9845-010	AMORT-FINANCE FEES	4,150.00	4,097.00		0.00	4,097.00
9848-010	EQUITY TRANSFER	550,000.00	265,000.00		0.00	265,000.00
9920-010	STATE ASSESSMENT	509,243.00	675,151.00		0.00	675,151.00
Subtotal [4000] Expenses		14,003,291.00	14,628,960.00		0.00	14,628,960.00
Total [300] P&L		671,533.00	(2,222,337.00)		0.00	(2,222,337.00)
Sum of Account Groups		0.00	0.00		0.00	0.00
Net (Income) Loss		0.00	0.00		0.00	0.00

Tickmarks

{a}	
{b}	
{c}	
{d}	
{e}	
{f}	
{g}	
{h}	
{i}	
{j}	
{k}	
{l}	
{m}	
{n}	
{o}	
{p}	

{q}	
{r}	
{s}	
{t}	
{u}	
{v}	
{w}	
{x}	
{y}	
{z}	

Client: **A443975 - Alliance Health of SE MA**
Engagement: **MCMD 2023 - Alliance Health of Southeastern Massachusetts**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - MCD SNF Groupings Report**

Account	Description	CAID 12/31/2023	PP-1 12/31/2022
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
1101-010	CASH - MONEY MARKET	2,555,999.00	0.00
1102-010	PETTY CASH	2,167.00	2,000.00
1112-010	CASH-CHECKING -BRAINTREE	137,958.00	688,387.00
1118-010	CASH-PAYROLL	2,643.00	0.00
1155-010	WORKING CAPITAL-RESERVE	0.00	102,647.00
Subtotal : None		2,698,767.00	793,034.00
Total [S6L1.1C1]	Cash and Cash Equivalents	2,698,767.00	793,034.00
Group : [S6L1.4C1]	Other Cash & Equivalents		
Subgroup : None			
1751-010	HUD MIP ESCROW	8,672.00	11,513.00
1752-010	HUD INSURANCE ESCROW	30,139.00	25,476.00
1754-010	TAX ESCROW	5,547.00	6,067.00
1758-010	HUD CAPITAL REPL RESERVE	2,974,484.00	2,987,717.00
Subtotal : None		3,018,842.00	3,030,773.00
Total [S6L1.4C1]	Other Cash & Equivalents	3,018,842.00	3,030,773.00
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C'A/ R Self-Pay Patients (Private)]			
1300-010	ACCTS REC-PRIVATE-SNF	188,926.00	114,965.00
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		188,926.00	114,965.00
Subgroup : [S6L1.5C'A/R Managed Care Patients (Private)]			
1308-010	ACCTS REC-MANAGED CARE/HMO-S	237,932.00	249,375.00
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		237,932.00	249,375.00
Subgroup : [S6L1.5C'A/r Medicare Non Managed Care]			
1304-010	ACCTS REC-MEDICARE A-SNF	307,935.00	489,505.00
1305-010	ACCTS REC-MEDICARE B-SNF	17,369.00	8,869.00
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		325,304.00	498,374.00
Subgroup : [S6L1.5C'A/R Mass Medicaid Non Managed Care]			
1302-010	ACCTS REC-MEDICAID-SNF	1,003,741.00	523,719.00
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Car		1,003,741.00	523,719.00
Total [S6L1.5C1]	Payer Accounts Receivable	1,755,903.00	1,386,433.00
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
1329-010	BAD DEBT RESERVE	(101,386.00)	(72,605.00)
Subtotal : None		(101,386.00)	(72,605.00)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(101,386.00)	(72,605.00)
Group : [S6L1.8C1]	Receivable from Affiliates/Related Parties		
Subgroup : None			
1726-010	DUE TO/FROM ABBOTT - NEW	0.00	2,420.00
Subtotal : None		0.00	2,420.00
Total [S6L1.8C1]	Receivable from Affiliates/Related Par	0.00	2,420.00
Group : [S6L1.10C1]	Supply Inventory		
Subgroup : None			
1538-010	INVENTORY	5,000.00	5,000.00
Subtotal : None		5,000.00	5,000.00
Total [S6L1.10C1]	Supply Inventory	5,000.00	5,000.00
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
1530-010	PREPAID INSURANCE	119,423.00	120,311.00
Subtotal : None		119,423.00	120,311.00
Total [S6L1.13C1]	Prepaid Insurance	119,423.00	120,311.00
Group : [S6L1.15C1]	Other Prepaid Expenses		
Subgroup : None			
1580-010	PREPAID EXPENSES-OTHER	7,489.00	32,148.00
Subtotal : None		7,489.00	32,148.00
Total [S6L1.15C1]	Other Prepaid Expenses	7,489.00	32,148.00

Group : [S6L1.17C1] Other Current Assets

Subgroup : None

1172-010	PAYROLL CLEARING	0.00	(50.00)	
1228-010	HUD RESIDUAL RECEIPTS	501,651.00	498,902.00	
1346-010	EXCHANGE	16,849.00	0.00	
Subtotal : None		518,500.00	498,852.00	
Total [S6L1.17C1]	Other Current Assets	518,500.00	498,852.00	

Group : [S6L2.1C1] Land

Subgroup : None

1902-010	LAND	750,000.00	750,000.00	
Subtotal : None		750,000.00	750,000.00	
Total [S6L2.1C1]	Land	750,000.00	750,000.00	

Group : [S6L2.2C1] Building

Subgroup : [S6L2.2C] Building Costs

1912-010	BUILDING	13,685,910.00	13,685,910.00	
Subtotal [S6L2.2C1A] Building Costs		13,685,910.00	13,685,910.00	

Subgroup : [S6L2.2C] A/D Building

1919-010	ACCUM DEPREC-BUILDING	(5,568,235.00)	(5,224,698.00)	
Subtotal [S6L2.2C1B] A/D Building		(5,568,235.00)	(5,224,698.00)	(343,537.00)

Total [S6L2.2C1]	Building	8,117,675.00	8,461,212.00	
-------------------------	-----------------	---------------------	---------------------	--

Group : [S6L2.3C1] Improvements - Cost

Subgroup : [S6L2.3C] Building Improvements

1922-010	BUILDING IMPROVEMENTS	300,344.00	288,736.00	
Subtotal [S6L2.3C1A] Building Improvements		300,344.00	288,736.00	

Subgroup : [S6L2.3C] Other Improvements

1935-010	OTHER IMPROVEMENTS	1,052,908.00	1,030,197.00	
Subtotal [S6L2.3C1C] Other Improvements		1,052,908.00	1,030,197.00	1,353,252.00

Subgroup : [S6L2.3C] A/D Building Improvements

1929-010	ACCUM DEPR-BUILD IMPROVEMENT:	(181,425.00)	(155,278.00)	
Subtotal [S6L2.3C1D] A/D Building Improvements		(181,425.00)	(155,278.00)	

Subgroup : [S6L2.3C] A/D Other Improvements

1936-010	ACCUM DEPREC-OTHER IMPROVEM	(735,099.00)	(672,188.00)	
Subtotal [S6L2.3C1F] A/D Other Improvements		(735,099.00)	(672,188.00)	(916,524.00)

Total [S6L2.3C1]	Improvements - Cost	436,728.00	491,467.00	(827,466.00)
-------------------------	----------------------------	-------------------	-------------------	--------------

Group : [S6L2.4C1] Equipment

Subgroup : [S6L2.4C] Equipment Cost

1952-010	FURNITURE & EQUIPMENT	960,438.00	935,005.00	
1972-010	COMPUTER EQUIPMENT	166,908.00	158,576.00	
Subtotal [S6L2.4C1A] Equipment Cost		1,127,346.00	1,093,581.00	33,765.00

Subgroup : [S6L2.4C] A/D Equipment

1959-010	ACCUM DEPREC-FURN & EQUIPMEN	(871,989.00)	(837,674.00)	
1979-010	ACCUM DEPREC-COMPUTER EQUIPM	(155,345.00)	(145,203.00)	
Subtotal [S6L2.4C1b] A/D Equipment		(1,027,334.00)	(982,877.00)	(44,457.00)

Total [S6L2.4C1]	Equipment	100,012.00	110,704.00	
-------------------------	------------------	-------------------	-------------------	--

Group : [S6L2.5C1] Software/Limited Life Assets

Subgroup : [S6L2.5C] Software Cost

1982-010	SOFTWARE	85,891.00	85,891.00	
Subtotal [S6L2.5C1A] Software Cost		85,891.00	85,891.00	

Subgroup : [S6L2.5C] A/D Software

1989-010	ACCUM AMORT-SOFTWARE	(85,891.00)	(85,891.00)	
Subtotal [S6L2.5C1B] A/D Software		(85,891.00)	(85,891.00)	0.00

Total [S6L2.5C1]	Software/Limited Life Assets	0.00	0.00	
-------------------------	-------------------------------------	-------------	-------------	--

Group : [S6L2.6C1] Motor Vehicle - Cost

Subgroup : [S6L2.6C] Motor Vehicle Cost

1962-010	AUTO	75,899.00	75,899.00	
Subtotal [S6L2.6C1A] Motor Vehicle Cost		75,899.00	75,899.00	0.00

Subgroup : [S6L2.6C] A/D Motor Vehicles

1969-010	ACCUM DEPREC-AUTO	(32,678.00)	(17,499.00)	
----------	-------------------	-------------	-------------	--

Subtotal [S6L2.6C1B] A/D Motor Vehicles	(32,678.00)	(17,499.00)	(15,179.00)
Total [S6L2.6C1] Motor Vehicle - Cost	43,221.00	58,400.00	
Group : [S6L3.3C1] Other Deferred Charges and Non Current Assets			
Subgroup : [S6L3.3C] Utility Deposits			
1712-010 DEPOSITS-UTILITIES	8,500.00	8,500.00	
Subtotal [S6L3.3C1D] Utility Deposits	8,500.00	8,500.00	
Subgroup : None			
Subtotal : None	0.00	0.00	
Total [S6L3.3C1] Other Deferred Charges and Non Curr	8,500.00	8,500.00	
Group : [S6L3.4C1] Construction in Progress			
Subgroup : None			
1970-010 CONSTRUCTION IN PROGRESS	471,792.00	391,845.00	
Subtotal : None	471,792.00	391,845.00	
Total [S6L3.4C1] Construction in Progress	471,792.00	391,845.00	
Group : [S6L3.5C1] Mortgage Acquisition Costs			
Subgroup : None			
1740-010 DEFERRED FINANCE FEES	224,662.00	224,662.00	
Subtotal : None	224,662.00	224,662.00	
Total [S6L3.5C1] Mortgage Acquisition Costs	224,662.00	224,662.00	
Group : [S6L3.6C1] Accum Amort of Mortgage Acquisition Costs			
Subgroup : None			
1743-010 ACCUM AMORT FINANCE FEES	(28,574.00)	(24,476.00)	
Subtotal : None	(28,574.00)	(24,476.00)	
Total [S6L3.6C1] Accum Amort of Mortgage Acquisition	(28,574.00)	(24,476.00)	
Group : [S6L5.1C1] Trade Payable			
Subgroup : None			
2102-010 ACCOUNTS PAYABLE-TRADE	(457,152.00)	(656,525.00)	
Subtotal : None	(457,152.00)	(656,525.00)	
Total [S6L5.1C1] Trade Payable	(457,152.00)	(656,525.00)	
Group : [S6L5.2C1] Accrued Expenses			
Subgroup : None			
2170-010 ACCRUED EXPENSES-OPERATING	(250,344.00)	(170,254.00)	
Subtotal : None	(250,344.00)	(170,254.00)	
Total [S6L5.2C1] Accrued Expenses	(250,344.00)	(170,254.00)	
Group : [S6L5.3C1] Due to Insurance Payers			
Subgroup : [S6L5.3C] Due Medicare Estimated			
2746-010 DUE TO/FROM MEDICARE	(46,182.00)	(46,182.00)	
Subtotal [S6L5.3C1F] Due Medicare Estimated	(46,182.00)	(46,182.00)	
Total [S6L5.3C1] Due to Insurance Payers	(46,182.00)	(46,182.00)	
Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities			
Subgroup : [S6L5.7C] Accrued Salaries			
2550-010 ACCRUED PAYROLL	(169,104.00)	(130,949.00)	
2564-010 ACCD BONUS	(23,152.00)	(25,273.00)	
2565-010 ACCD VACATION	(269,163.00)	(255,265.00)	
Subtotal [S6L5.7C1A] Accrued Salaries	(461,419.00)	(411,487.00)	
Subgroup : [S6L5.7C] Accrued Payroll Taxes Withheld			
2514-010 W/H FEDERAL INCOME TAXES	(2,401.00)	0.00	
2516-010 W/H FICA TAXES	(1,313.00)	0.00	
2517-010 W/H MEDICARE TAXES	(307.00)	0.00	
2526-010 W/H STATE INC TAX - MA	(932.00)	0.00	
Subtotal [S6L5.7C1B] Accrued Payroll Taxes Withheld	(4,953.00)	0.00	
Subgroup : [S6L5.7C] Accrued Payroll Taxes Payable			
2560-010 ACCRUED FICA TAXES	(20,591.00)	(19,528.00)	
Subtotal [S6L5.7C1C] Accrued Payroll Taxes Payable	(20,591.00)	(19,528.00)	
Subgroup : [S6L5.7C] Other Payroll Liabilities			
2538-010 FAMILY MEDICAL LEAVE TAX	(99.00)	0.00	
2540-010 LIFE INSURANCE WITHHELD	(867.00)	0.00	
2568-010 ACCD PENSION/401(K)	(5,281.00)	(5,331.00)	
Subtotal [S6L5.7C1D] Other Payroll Liabilities	(6,247.00)	(5,331.00)	
Total [S6L5.7C1] Accrued Salaries & Payroll Liabilities	(493,210.00)	(436,346.00)	

Group : [S6L5.10C1] Other Current Liabilities			
Subgroup : None			
2165-010	UNEARNED INCOME	(34,797.00)	(42,050.00)
Subtotal : None		(34,797.00)	(42,050.00)
Total [S6L5.10C1]	Other Current Liabilities	(34,797.00)	(42,050.00)
Group : [S6L6.1C1] Motgage Payable			
Subgroup : None			
2306-010	MORTGAGE - S/T	(244,833.00)	(235,953.00)
2910-010	MORTGAGE- L/T	(12,898,734.00)	(13,143,621.00)
Subtotal : None		(13,143,567.00)	(13,379,574.00)
Total [S6L6.1C1]	Motgage Payable	(13,143,567.00)	(13,379,574.00)
			236,007.00
Group : [S6L6.2C1] Due to Related Parties, Subsidiaries & Affiliates			
Subgroup : None			
1724-010	DUE FROM AFFILIATE - OTHER	0.00	(500.00)
1731-010	DUE TO/FROM MARINA BAY	0.00	(5,432.00)
1732-010	DUE TO/FROM ROSEWOOD	0.00	(1,490.00)
1733-010	DUE TO/FROM WEST ACRES	0.00	(31,360.00)
Subtotal : None		0.00	(38,782.00)
Total [S6L6.2C1]	Due to Related Parties, Subsidiaries & Affiliates	0.00	(38,782.00)
Group : [S6L8A.8C1] Net Assets- Other			
Subgroup : None			
3251-010	UNRESTRICTED NET ASSETS	(16,201,514.00)	(15,195,365.00)
3251-011	UNRESTRICTED NET ASSETS	4,589,280.00	3,838,634.00
3251-012	UNRESTRICTED NET ASSETS	1,667,453.00	1,667,453.00
3251-013	UNRESTRICTED NET ASSETS	3,140,018.00	2,867,579.00
3251-014	UNRESTRICTED NET ASSETS	1,215,424.00	1,078,261.00
3251-015	UNRESTRICTED NET ASSETS	1,553,206.00	1,457,566.00
3251-016	UNRESTRICTED NET ASSETS	618,922.00	612,168.00
3251-017	UNRESTRICTED NET ASSETS	1,575,330.00	1,231,417.00
3251-018	UNRESTRICTED NET ASSETS	342,916.00	271,787.00
Subtotal : None		(1,498,965.00)	(2,170,500.00)
Total [S6L8A.8C1]	Net Assets- Other	(1,498,965.00)	(2,170,500.00)
Group : [S2L1.1C1] Private Pay			
Subgroup : None			
4000-010	PRIVATE ROOM & BOARD:SNF	(2,566,210.00)	(2,015,988.00)
Subtotal : None		(2,566,210.00)	(2,015,988.00)
Total [S2L1.1C1]	Private Pay	(2,566,210.00)	(2,015,988.00)
Group : [S2L1.4C1] Medicare-Fee-For-Service			
Subgroup : None			
4100-010	MEDICARE A R & B:SNF	(3,122,476.00)	(3,618,865.00)
4125-010	CONTRACT ALLOW:MC A SNF	(443,250.00)	(746,304.00)
Subtotal : None		(3,565,726.00)	(4,365,169.00)
Total [S2L1.4C1]	Medicare-Fee-For-Service	(3,565,726.00)	(4,365,169.00)
Group : [S2L1.5C1] Medicare Managed Care (Part C)			
Subgroup : None			
4130-010	OTHER ROOM & BOARD:SNF	(1,851,632.96)	(1,903,966.00)
4138-010	ROOM & BOARD ALLOW:SNF	772,896.00	475,554.00
Subtotal : None		(1,078,736.96)	(1,428,412.00)
Total [S2L1.5C1]	Medicare Managed Care (Part C)	(1,078,736.96)	(1,428,412.00)
Group : [S2L1.6C1] MassHealth Fee-for-Service			
Subgroup : None			
4050-010	MEDICAID ROOM & BOARD:SNF	(8,903,133.22)	(8,860,544.00)
4050-011	MEDICAID ROOM & BOARD:SNF	(3,050.00)	0.00
4058-010	ROOM & BOARD ALLOW:SNF	4,967,854.00	4,416,624.00
Subtotal : None		(3,938,329.22)	(4,443,920.00)
Total [S2L1.6C1]	MassHealth Fee-for-Service	(3,938,329.22)	(4,443,920.00)
Group : [S2L1.8C1] Senior Care Options			
Subgroup : None			
3025.00	R & B SCO	(598,652.04)	0.00
Subtotal : None		(598,652.04)	0.00
Total [S2L1.8C1]	Senior Care Options	(598,652.04)	0.00
Group : [S2L1.12C1] Medicaid Patient Paid Amount			
Subgroup : None			
3027.00	RESOURCE INCOME	(1,166,837.00)	0.00
Subtotal : None		(1,166,837.00)	0.00
Total [S2L1.12C1]	Medicaid Patient Paid Amount	(1,166,837.00)	0.00

Group : [S2L1.15C1] Other Payer Revenue			
Subgroup : None			
4200-010	REVENUE HOSPICE	(696,877.78)	0.00
Subtotal : None		(696,877.78)	0.00
Total [S2L1.15C1] Other Payer Revenue		(696,877.78)	0.00

Group : [S2L1.1C2] Ancillary-Private Pay			
Subgroup : None			
4011-010	PHYSICAL THERAPY PRIV SNF	(156.00)	0.00
4013-010	DRUGS & PHARMACY:PRIV SNF	2,159.00	(51.00)
4018-010	OCCUP THERAPY:PRIV SNF	0.00	(895.00)
4025-010	ANCILLARY ALLOW:PRIV SNF	(1,418.00)	(1,083.00)
Subtotal : None		585.00	(2,029.00)
Total [S2L1.1C2] Ancillary-Private Pay		585.00	(2,029.00)

Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service			
Subgroup : None			
4111-010	PHYSICAL THERAPY:MC A SNF	(530,050.00)	(565,090.00)
4112-010	SPEECH THERAPY:MC A SNF	(147,100.00)	(157,650.00)
4113-010	DRUGS & PHARMACY:MC A SNF	(195,494.00)	(275,605.00)
4114-010	MEDICAL SUPPLIES:MC A SNF	(2,603.00)	(22,894.00)
4115-010	LABORATORY:MC A SNF	(52,059.00)	(69,029.00)
4117-010	X-RAY:MC A SNF	(13,153.00)	(13,273.00)
4118-010	OCCUP THERAPY:MC A SNF	(561,310.00)	(633,520.00)
4122-010	MEDICAL EQUIPMENT-MC A	(519.00)	0.00
4126-010	CONTRACT ALLOW: MC A SNF ANCIL	1,504,446.00	1,737,425.00
4161-010	PHYSICAL THERAPY:MC B	(253,158.00)	(218,308.00)
4162-010	SPEECH THERAPY:MC B	(43,075.00)	(29,250.00)
4163-010	DRUGS & PHARMACY:MC B	(17,481.00)	(43,214.00)
4165-010	LABORATORY:MC B	0.00	(24,400.00)
4168-010	OCCUPATIONAL THERAPY:MC B	(201,805.00)	(110,685.00)
4170-010	IV THERAPY:MC B	0.00	(500.00)
4174-010	OTHER-MEDICARE PART B	1,260.00	2,160.00
4175-010	ANCILLARY ALLOWANCE:MC B	235,824.00	227,936.00
Subtotal : None		(276,277.00)	(195,897.00)
Total [S2L1.4C2] Ancillary-Medicare Fee-for-Service		(276,277.00)	(195,897.00)

Group : [S2L1.5C2] Ancillary-Medicare Managed Care (Part C)			
Subgroup : None			
4141-010	PHYSICAL THERAPY:OTH SNF	(316,285.00)	(297,000.00)
4142-010	SPEECH THERAPY:OTH SNF	(97,200.00)	(90,600.00)
4143-010	DRUGS & PHARMACY:OTH SNF	(112,107.00)	(116,431.00)
4144-010	MEDICAL SUPPLIES:OTH SNF	(10,418.00)	(6,258.00)
4145-010	LABORATORY:OTH SNF	(9,472.00)	(11,075.00)
4147-010	X-RAY:OTH SNF	(4,675.00)	(5,612.00)
4148-010	OCCUP THERAPY:OTH SNF	(301,280.00)	(283,205.00)
4149-010	PROST/ORTH SUPPLY:OTH SNF	(1,685.00)	(322.00)
4150-010	IV THERAPY:OTH SNF	0.00	(23.00)
4155-010	ANCILLARY ALLOW:OTH SNF	847,570.00	761,380.00
Subtotal : None		(5,552.00)	(49,146.00)
Total [S2L1.5C2] Ancillary-Medicare Managed Care (Pa		(5,552.00)	(49,146.00)

Group : [S2L1.6C2] Ancillary-MassHealth Fee-for-Service			
Subgroup : None			
4061-010	PHYSICAL THERAPY:MD SNF	(770.00)	0.00
4062-010	SPEECH THERAPY:MD SNF	(1,175.00)	0.00
4063-010	DRUGS & PHARMACY:MD SNF	(18,555.00)	(26,693.00)
4064-010	MEDICAL SUPPLIES-MD SNF	(177.00)	(3,294.00)
4068-010	OCCUPATIONAL THER:MD SNF	(420.00)	0.00
4075-010	ANCILLARY ALLOWNCE:MD SNF	17,428.00	24,421.00
Subtotal : None		(3,669.00)	(5,566.00)
Total [S2L1.6C2] Ancillary-MassHealth Fee-for-Service		(3,669.00)	(5,566.00)

Group : [S2L3.2C1] Endowment & Other Non Recoverable Revenue			
Subgroup : None			
4883-010	STATE STIMULUS INCOME	0.00	(280,931.00)
4884-010	FEDERAL STIMULUS INCOME	0.00	(128,335.00)
4886-010	GRANT AND FUNDRAISING INCOME	0.00	(30,723.00)
4887-010	OTHER INCOME - COVID TEST	(83,040.00)	(275,760.00)
4888-010	MISCELLANEOUS INCOME	104,387.00	(105,028.00)
4889-010	ERC INCOME	(2,902,953.00)	0.00
Subtotal : None		(2,881,606.00)	(820,777.00)
Total [S2L3.2C1] Endowment & Other Non Recoverab		(2,881,606.00)	(820,777.00)

Group : [S2L3.7C1] Interest Income			
Subgroup : None			

4845-010	INTEREST INCOME	(72,993.00)	(4,440.00)		
Subtotal : None		(72,993.00)	(4,440.00)		
Total [S2L3.7C1]	Interest Income	(72,993.00)	(4,440.00)		
Group : [S2L3.11C1] Variable Recoverable Income					
Subgroup : None					
4685-010	REVENUE MEDICAL RECORDS	(416.00)	(414.00)		
Subtotal : None		(416.00)	(414.00)		
Total [S2L3.11C1]	Variable Recoverable Income	(416.00)	(414.00)		
Group : [S3L1.1C1] Director of Nurses Salary					
Subgroup : None					
8301-010	SAL-DIRECTOR OF NURSES	157,332.00	135,860.00		
Subtotal : None		157,332.00	135,860.00		
Total [S3L1.1C1]	Director of Nurses Salary	157,332.00	135,860.00		
Group : [S3L1.7C1] Registered Nurses Salaries					
Subgroup : None					
8303-010	SAL-ASST DIRECTOR OF NURSES	0.00	29,046.00		
8303-013	SAL-ASST DIRECTOR OF NURSES	0.00	2,193.00		
8303-014	SAL-ASST DIRECTOR OF NURSES	0.00	4,172.00		
8303-015	SAL-ASST DIRECTOR OF NURSES	0.00	923.00		
8303-017	SAL-ASST DIRECTOR OF NURSES	0.00	4,776.00		
8308-010	SAL-NURSE SUPERVISORS:SNF	390,045.00	243,454.00		
8308-011	SAL-NURSE SUPERVISORS:SNF	0.00	2,280.00		
8308-013	SAL-NURSE SUPERVISORS:SNF	19,282.00	16,371.00		
8308-014	SAL-NURSE SUPERVISORS:SNF	5,963.00	8,743.00		
8308-015	SAL-NURSE SUPERVISORS:SNF	6,283.00	5,403.00		
8308-017	SAL-NURSE SUPERVISORS:SNF	16,133.00	14,705.00		
8308-018	SAL-NURSE SUPERVISORS:SNF	975.00	2,814.00		
8311-010	SAL-RN:SNF CERT	359,270.00	380,960.00		
8311-011	SAL-RN:SNF CERT	202,241.00	193,874.00		
8311-013	SAL-RN:SNF CERT	22,169.00	21,536.00		
8311-014	SAL-RN:SNF CERT	6,815.00	7,871.00		
8311-015	SAL-RN:SNF CERT	8,816.00	9,329.00		
8311-016	SAL-RN:SNF CERT	0.00	1,750.00		
8311-017	SAL-RN:SNF CERT	57,929.00	68,444.00		
8311-018	SAL-RN:SNF CERT	13,562.00	21,848.00		
8430-010	NURSING ADMIN INTERCOMPANY	0.00	1,654.00		
Subtotal : None		1,109,483.00	1,042,146.00		
Total [S3L1.7C1]	Registered Nurses Salaries	1,109,483.00	1,042,146.00		
Group : [S3L1.11C1] Registered Nurses Purchased Service Tempory Agency Staff					
Subgroup : None					
8450-010	PURCH SERV-RN:SNF CERT	422,914.00	329,049.00		
Subtotal : None		422,914.00	329,049.00		
Total [S3L1.11C1]	Registered Nurses Purchased Service	422,914.00	329,049.00	338069	84,845.00
Group : [S3L1.12C1] Licensed Practical Nurses Salary					
Subgroup : None					
8312-010	SAL-LPN:SNF CERT	747,836.00	682,075.00		
8312-011	SAL-LPN:SNF CERT	125,949.00	149,751.00		
8312-013	SAL-LPN:SNF CERT	31,181.00	37,472.00		
8312-014	SAL-LPN:SNF CERT	17,242.00	19,935.00		
8312-015	SAL-LPN:SNF CERT	14,723.00	12,906.00		
8312-017	SAL-LPN:SNF CERT	72,981.00	88,234.00		
8312-018	SAL-LPN:SNF CERT	4,410.00	33,340.00		
Subtotal : None		1,014,322.00	1,023,713.00		
Total [S3L1.12C1]	Licensed Practical Nurses Salary	1,014,322.00	1,023,713.00		
Group : [S3L1.16C1] Licensed Practical Nurses Purchased Service Tempory Agency Staff					
Subgroup : None					
8452-010	PURCH SERV-LPN:SNF CERT	334,777.00	229,218.00		
Subtotal : None		334,777.00	229,218.00		
Total [S3L1.16C1]	Licensed Practical Nurses Purchased	334,777.00	229,218.00	239884	94,893.00
Group : [S3L1.17C1] Certified Nurses Aides Salaries					
Subgroup : None					
8313-010	SAL-CERT AIDES SNF CERT	1,449,631.00	1,212,712.00		
8313-011	SAL-CERT AIDES SNF CERT	260,653.00	265,710.00		
8313-013	SAL-CERT AIDES SNF CERT	59,371.00	57,204.00		
8313-014	SAL-CERT AIDES SNF CERT	37,015.00	31,256.00		
8313-015	SAL-CERT AIDES SNF CERT	26,495.00	24,022.00		
8313-017	SAL-CERT AIDES SNF CERT	98,172.00	111,878.00		
8313-018	SAL-CERT AIDES SNF CERT	23,460.00	8,227.00		
Subtotal : None		1,954,797.00	1,711,009.00		

Total [S3L1.17C1]	Certified Nurses Aides Salaries	1,954,797.00	1,711,009.00		
Group : [S3L1.21C1] Certified Nurses Aides Purchased Service Temporary Agency Staff					
Subgroup : None					
8454-010	PURCHASE SERV-AIDES:SNF	390,375.00	187,023.00		
Subtotal : None		390,375.00	187,023.00		
Total [S3L1.21C1]	Certified Nurses Aides Purchased Ser	390,375.00	187,023.00	195915	194,460.00
Group : [S3L2.1C1] Administration Salaries					
Subgroup : [S3L2.1C] Administrator Salaries					
5101-010	SAL-ADMINISTRATOR	145,777.00	135,888.00		
5101-013	SAL-ADMINISTRATOR	12,233.00	11,575.00		
5101-014	SAL-ADMINISTRATOR	625.00	(113.00)		
5101-015	SAL-ADMINISTRATOR	2,369.00	2,679.00		
5101-016	SAL-ADMINISTRATOR	9,996.00	5,004.00		
5101-017	SAL-ADMINISTRATOR	615.00	0.00		
Subtotal [S3L2.1C1A] Administrator Salaries		171,615.00	155,033.00		
Total [S3L2.1C1]	Administration Salaries	171,615.00	155,033.00		
Group : [S3L2.7C1] Clerical Staff Salaries					
Subgroup : None					
5115-010	SAL-OFFICE/CLERICAL	206,843.00	200,757.00		
5115-011	SAL-OFFICE/CLERICAL	10,408.00	8,870.00		
5115-013	SAL-OFFICE/CLERICAL	12,688.00	12,381.00		
5115-014	SAL-OFFICE/CLERICAL	11,285.00	4,642.00		
5115-015	SAL-OFFICE/CLERICAL	3,556.00	3,624.00		
5115-017	SAL-OFFICE/CLERICAL	863.00	4,478.00		
5115-018	SAL-OFFICE/CLERICAL	0.00	711.00		
6715-010	SAL-ADMISSIONS	199,249.00	202,240.00		
6715-013	SAL-ADMISSIONS	18,354.00	15,430.00		
6715-014	SAL-ADMISSIONS	2,594.00	2,596.00		
6715-015	SAL-ADMISSIONS	3,568.00	4,015.00		
6715-017	SAL-ADMISSIONS	8,588.00	19,661.00		
Subtotal : None		477,996.00	479,405.00		
Total [S3L2.7C1]	Clerical Staff Salaries	477,996.00	479,405.00		
Group : [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping Services					
Subgroup : None					
5146-010	PAYROLL PROCESSING FEES	17,187.00	15,190.00		
5148-010	DATA PROCESSING FEES	82,347.00	76,481.00		
Subtotal : None		99,534.00	91,671.00		
Total [S3L2.11C1]	Electronic Data Processing, Payroll &	99,534.00	91,671.00		
Group : [S3L2.12C1] Office Supplies					
Subgroup : None					
5138-010	OFFICE SUPPLIES	31,546.00	32,036.00		
5140-010	COURIER & POSTAGE	6,380.00	7,264.00		
5141-010	ADMIN-EQUIP RENTAL	67,201.00	58,889.00		
5144-010	CREDIT CARD FEES	1,230.00	1,210.00		
5145-010	BANK CHARGES	26,996.00	26,531.00		
Subtotal : None		133,353.00	125,930.00		
Total [S3L2.12C1]	Office Supplies	133,353.00	125,930.00		
Group : [S3L2.13C1] Telecommunications (e.g. Internet & Phone)					
Subgroup : None					
5129-010	TELEPHONE	25,690.00	21,894.00		
5130-010	CELL PHONE EXPENSE	3,658.00	4,686.00		
Subtotal : None		29,348.00	26,580.00		
Total [S3L2.13C1]	Telecommunications (e.g. Internet & F	29,348.00	26,580.00		
Group : [S3L2.15C1] Travel, Conventions & Meetings					
Subgroup : None					
5142-010	EMPLOYEE TRAVEL	2,202.00	0.00		
5370-010	SEMINARS & MEETINGS	1,373.00	2,375.00		
Subtotal : None		3,575.00	2,375.00		
Total [S3L2.15C1]	Travel, Conventions & Meetings	3,575.00	2,375.00		
Group : [S3L2.16C1] Advertising: Help Wanted					
Subgroup : None					
5131-010	ADVERTISING-HELP WANTED	35,753.00	17,024.00		
Subtotal : None		35,753.00	17,024.00		
Total [S3L2.16C1]	Advertising: Help Wanted	35,753.00	17,024.00		
Group : [S3L2.19C1] Accounting Services (not related to Appeals)					
Subgroup : None					

5126-010	ACCOUNTING FEES	44,684.00	45,486.00
Subtotal : None		44,684.00	45,486.00
Total [S3L2.19C1]	Accounting Services (not related to A	44,684.00	45,486.00
Group : [S3L2.20C1] Insurance: Malpractice & General Liability			
Subgroup : None			
5170-010	INSURANCE-GENERAL	96,990.00	96,715.00
Subtotal : None		96,990.00	96,715.00
Total [S3L2.20C1]	Insurance: Malpractice & General Liat	96,990.00	96,715.00
Group : [S3L2.22C1] Other A & G Expenses			
Subgroup : None			
5128-010	OTHER PROFESSIONAL FEES	21,251.00	26,047.00
7761-010	COVID TESTING RESIDENTS	0.00	9,540.00
9848-010	EQUITY TRANSFER	265,000.00	550,000.00
Subtotal : None		286,251.00	585,587.00
Total [S3L2.22C1]	Other A & G Expenses	286,251.00	585,587.00
Group : [S3L2B.1C1] Advertising Marketing			
Subgroup : None			
5132-010	ADVERTISING-DIRECTORY	0.00	1,321.00
5133-010	BUSINESS PROMOTION	21,512.00	23,454.00
Subtotal : None		21,512.00	24,775.00
Total [S3L2B.1C1]	Advertising Marketing	21,512.00	24,775.00
Group : [S3L2B.2C1] Licenses & Dues Not Patient Related to Resident Care			
Subgroup : None			
5135-010	MEMBERSHIP DUES	16,506.00	17,044.00
5136-010	SUBSCRIPTIONS	833.00	139.00
5137-010	LICENSES	1,264.00	491.00
Subtotal : None		18,603.00	17,674.00
Total [S3L2B.2C1]	Licenses & Dues Not Patient Related to	18,603.00	17,674.00
Group : [S3L2B.6C1] Legal: Other			
Subgroup : None			
5124-010	LEGAL FEES	6,348.00	14,537.00
Subtotal : None		6,348.00	14,537.00
Total [S3L2B.6C1]	Legal: Other	6,348.00	14,537.00
Group : [S3L2B.8C1] Management Company Fees			
Subgroup : None			
5120-010	MANAGEMENT/FINANCIAL SERVICES	695,340.00	649,848.00
Subtotal : None		695,340.00	649,848.00
Total [S3L2B.8C1]	Management Company Fees	695,340.00	649,848.00
Group : [S3L2B.14C1] Bad Debt Expenses			
Subgroup : None			
9608-010	BAD DEBTS-OTHER:SNF CERTIFIED	89,280.00	102,961.00
Subtotal : None		89,280.00	102,961.00
Total [S3L2B.14C1]	Bad Debt Expenses	89,280.00	102,961.00
Group : [S3L2B.15C1] User Fee Assessment			
Subgroup : None			
9920-010	STATE ASSESSMENT	675,151.00	509,243.00
Subtotal : None		675,151.00	509,243.00
Total [S3L2B.15C1]	User Fee Assessment	675,151.00	509,243.00
Group : [S3L3.5C1] Plant Operations: Salaires			
Subgroup : None			
5501-010	SAL-MAINT SUPERVISOR	63,496.00	47,802.00
5501-013	SAL-MAINT SUPERVISOR	4,120.00	3,180.00
5501-014	SAL-MAINT SUPERVISOR	2,160.00	720.00
5501-015	SAL-MAINT SUPERVISOR	1,040.00	847.00
5501-017	SAL-MAINT SUPERVISOR	0.00	2,381.00
5515-010	SAL-MAINTENANCE STAFF	23,495.00	13,472.00
5515-013	SAL-MAINTENANCE STAFF	1,512.00	516.00
5515-014	SAL-MAINTENANCE STAFF	722.00	144.00
5515-015	SAL-MAINTENANCE STAFF	341.00	234.00
5515-018	SAL-MAINTENANCE STAFF	0.00	324.00
Subtotal : None		96,886.00	69,620.00
Total [S3L3.5C1]	Plant Operations: Salaires	96,886.00	69,620.00
Group : [S3L3.8C1] Plant Operations: Purchased Service			
Subgroup : None			
5543-010	GROUNDKEEPING	19,519.00	15,305.00
5546-010	MAINTENANCE CONTRACTS	40,387.00	36,358.00

5547-010	RUBBISH REMOVAL	30,286.00	25,060.00
5548-010	SNOW REMOVAL	11,630.00	17,988.00
Subtotal : None		101,822.00	94,711.00
Total [S3L3.8C1]	Plant Operations: Purchased Service	101,822.00	94,711.00

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

Subgroup : None			
5538-010	MAINTENANCE SUPPLIES	31,079.00	34,358.00
Subtotal : None		31,079.00	34,358.00
Total [S3L3.9C1]	Plant Operations: Supplies & Expenses	31,079.00	34,358.00

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

Subgroup : None			
5571-010	WATER & SEWER	127,550.00	144,153.00
5572-010	GAS/PROPANE	31,811.00	29,016.00
5574-010	ELECTRICITY	111,026.00	98,479.00
Subtotal : None		270,387.00	271,648.00
Total [S3L3.10C1]	Plant Operatins: Utilities	270,387.00	271,648.00

Group : [S3L3.11C1] Plant Operatins: Repairs

Subgroup : None			
5539-010	MAINTENANCE & REPAIRS	38,761.00	43,654.00
Subtotal : None		38,761.00	43,654.00
Total [S3L3.11C1]	Plant Operatins: Repairs	38,761.00	43,654.00

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

Subgroup : None			
6323-010	DIETICIAN CONSULTING FEE	1,369.00	1,363.00
Subtotal : None		1,369.00	1,363.00
Total [S3L3.16C1]	Dietician: Purchased Service	1,369.00	1,363.00

Group : [S3L3.18C1] Dietary: Salaries

Subgroup : None			
6301-010	SAL-FOOD SERVICE SUPERVISOR	67,805.00	84,057.00
6301-013	SAL-FOOD SERVICE SUPERVISOR	4,284.00	3,735.00
6301-014	SAL-FOOD SERVICE SUPERVISOR	1,462.00	887.00
6301-015	SAL-FOOD SERVICE SUPERVISOR	1,446.00	1,474.00
6301-017	SAL-FOOD SERVICE SUPERVISOR	2,025.00	5,688.00
6305-010	SAL-COOKS	124,677.00	92,264.00
6305-011	SAL-COOKS	36,959.00	49,144.00
6305-013	SAL-COOKS	5,897.00	4,729.00
6305-014	SAL-COOKS	2,266.00	1,274.00
6305-015	SAL-COOKS	1,781.00	1,530.00
6305-017	SAL-COOKS	1,226.00	519.00
6305-018	SAL-COOKS	3,466.00	273.00
6315-010	SAL-DIETARY STAFF	151,527.00	127,646.00
6315-011	SAL-DIETARY STAFF	39,141.00	53,955.00
6315-013	SAL-DIETARY STAFF	6,166.00	5,379.00
6315-014	SAL-DIETARY STAFF	587.00	5,428.00
6315-015	SAL-DIETARY STAFF	3,362.00	2,875.00
6315-017	SAL-DIETARY STAFF	0.00	868.00
6315-018	SAL-DIETARY STAFF	8,396.00	2,378.00
6332-010	ALLOCATED SAL DIETARY	32,924.00	31,040.00
6332-013	ALLOCATED SAL DIETARY	0.00	320.00
Subtotal : None		495,397.00	475,463.00
Total [S3L3.18C1]	Dietary: Salaries	495,397.00	475,463.00

Group : [S3L3.21C1] Dietary: Food

Subgroup : None			
6334-010	FOOD	298,302.00	239,167.00
Subtotal : None		298,302.00	239,167.00
Total [S3L3.21C1]	Dietary: Food	298,302.00	239,167.00

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

Subgroup : None			
6336-010	DISHES & UTENSILS	1,974.00	2,199.00
6338-010	DIETARY SUPPLIES	34,247.00	33,088.00
Subtotal : None		36,221.00	35,287.00
Total [S3L3.23C1]	Dietary: Supplies & Expenses	36,221.00	35,287.00

Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service

Subgroup : [S3L3.27C1] Housekeeping Purchased Service			
5939-010	PURCHASE SERVICE-HOUSEKEEPIN	301,175.00	291,164.00
Subtotal [S3L3.27C1] Housekeeping Purchased Service		301,175.00	291,164.00

Subgroup : [S3L3.27C1] Laundry Purchased Service

5739-010	PURCHASE SERVICE-LAUNDRY	147,971.00	127,529.00
Subtotal [S3L3.27C1E Laundry Purchased Service		147,971.00	127,529.00
Total [S3L3.27C1] Housekeeping / Laundry: Purchased		449,146.00	418,693.00
Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense			
Subgroup : [S3L3.28C1E Housekeeping Supplies & Expenses			
5938-010	HOUSEKEEPING SUPPLIES	2,285.00	2,716.00
Subtotal [S3L3.28C1E Housekeeping Supplies & Expenses		2,285.00	2,716.00
Subgroup : [S3L3.28C1E Laundry Supplies & Expense			
5738-010	LAUNDRY SUPPLIES	0.00	234.00
Subtotal [S3L3.28C1E Laundry Supplies & Expense		0.00	234.00
Total [S3L3.28C1] Housekeeping / Laundry: Supplies &		2,285.00	2,950.00
Group : [S3L3.29C1] Housekeeping / Laundry: Linen & Bedding			
Subgroup : None			
5740-010	LINENS & BEDDING	615.00	5,297.00
Subtotal : None		615.00	5,297.00
Total [S3L3.29C1] Housekeeping / Laundry: Linen & Be		615.00	5,297.00
Group : [S3L3.31C1] Quality Assurance (QA) Professional: Salaires			
Subgroup : None			
8304-010	SAL-QUALITY IMPROVEMENT DIREC	96,329.00	93,792.00
8304-013	SAL-QUALITY IMPROVEMENT DIREC	5,928.00	5,635.00
8304-014	SAL-QUALITY IMPROVEMENT DIREC	1,200.00	3,739.00
8304-015	SAL-QUALITY IMPROVEMENT DIREC	1,575.00	1,396.00
8304-017	SAL-QUALITY IMPROVEMENT DIREC	5,000.00	7,035.00
Subtotal : None		110,032.00	111,597.00
Total [S3L3.31C1] Quality Assurance (QA) Professional:		110,032.00	111,597.00
Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries			
Subgroup : None			
8318-010	SAL-SCHEDULER	22,434.00	20,269.00
8318-011	SAL-SCHEDULER	16,033.00	20,949.00
8318-013	SAL-SCHEDULER	1,566.00	283.00
8318-014	SAL-SCHEDULER	0.00	395.00
8318-015	SAL-SCHEDULER	317.00	391.00
8319-010	SAL-MEDICAL RECORDS	47,567.00	41,470.00
8319-011	SAL-MEDICAL RECORDS	306.00	161.00
8319-013	SAL-MEDICAL RECORDS	3,786.00	3,323.00
8319-014	SAL-MEDICAL RECORDS	1,782.00	6,088.00
8319-015	SAL-MEDICAL RECORDS	799.00	773.00
8320-010	SAL-CENTRAL SUPPLY	21,644.00	20,269.00
8320-014	SAL-CENTRAL SUPPLY	0.00	395.00
8320-015	SAL-CENTRAL SUPPLY	317.00	396.00
Subtotal : None		116,551.00	115,162.00
Total [S3L3.36C1] Unit Clerks & Medical Records: Salari		116,551.00	115,162.00
Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries			
Subgroup : [S3L3.40C1E MMQ Salaries			
8307-015	SAL-MMQ NURSE SALARIES	0.00	(253.00)
8435-010	MDS/MMQ INTERCOMPANY	0.00	919.00
Subtotal [S3L3.40C1E MMQ Salaries		0.00	666.00
Subgroup : [S3L3.40C1E MDS Salaries			
8306-010	SAL-MDS/PPS NURSE SALARIES	163,081.00	121,540.00
8306-011	SAL-MDS/PPS NURSE SALARIES	8.00	0.00
8306-013	SAL-MDS/PPS NURSE SALARIES	8,916.00	7,837.00
8306-014	SAL-MDS/PPS NURSE SALARIES	3,653.00	7,213.00
8306-015	SAL-MDS/PPS NURSE SALARIES	2,886.00	3,600.00
8306-017	SAL-MDS/PPS NURSE SALARIES	2,866.00	9,930.00
8306-018	SAL-MDS/PPS NURSE SALARIES	546.00	0.00
Subtotal [S3L3.40C1E MDS Salaries		181,956.00	150,120.00
Total [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) E		181,956.00	150,786.00
Group : [S3L3.48C1] Social Service Worker: Salaries			
Subgroup : None			
6701-010	SAL-SOCIAL SERVICES	145,365.00	129,586.00
6701-013	SAL-SOCIAL SERVICES	13,074.00	11,665.00
6701-014	SAL-SOCIAL SERVICES	4,267.00	2,841.00
6701-015	SAL-SOCIAL SERVICES	2,574.00	2,468.00
6701-017	SAL-SOCIAL SERVICES	0.00	823.00
Subtotal : None		165,280.00	147,383.00

Total [S3L3.48C1]	Social Service Worker: Salaries	165,280.00	147,383.00
--------------------------	--	-------------------	-------------------

Group : [S3L3.51C1] Social Service Worker: Purchased Service

Subgroup : None

6728-010	SOCIAL SERVICES CONSULTANT	0.00	4,420.00
----------	----------------------------	------	----------

Subtotal : None		0.00	4,420.00
------------------------	--	-------------	-----------------

Total [S3L3.51C1]	Social Service Worker: Purchased Se	0.00	4,420.00
--------------------------	--	-------------	-----------------

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

Subgroup : None

7927.10	PT INDIRECT	109,654.13	0.00
---------	-------------	------------	------

7937.04	OT INDIRECT	227,341.75	0.00
---------	-------------	------------	------

7947.10	ST INDIRECT	60,169.43	0.00
---------	-------------	-----------	------

Subtotal : None		397,165.31	0.00
------------------------	--	-------------------	-------------

Total [S3L3.56C1]	Indirect Restorative Therapy: Salaries	397,165.31	0.00
--------------------------	---	-------------------	-------------

Group : [S3L3.59C1] Indirect Restorative Therapy: Consultants

Subgroup : None

7321-010	PURCH SRVC PT- INDIRECT	51.00	336.00
----------	-------------------------	-------	--------

7431-010	PURCH SRVC ST- INDIRECT	227.00	0.00
----------	-------------------------	--------	------

Subtotal : None		278.00	336.00
------------------------	--	---------------	---------------

Total [S3L3.59C1]	Indirect Restorative Therapy: Consult	278.00	336.00
--------------------------	--	---------------	---------------

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

Subgroup : None

7300-010	SAL-DIRECTOR OF REHAB	108,034.00	100,812.00
----------	-----------------------	------------	------------

7300-013	SAL-DIRECTOR OF REHAB	9,629.00	8,777.00
----------	-----------------------	----------	----------

7300-014	SAL-DIRECTOR OF REHAB	466.00	5,476.00
----------	-----------------------	--------	----------

7300-015	SAL-DIRECTOR OF REHAB	1,810.00	1,814.00
----------	-----------------------	----------	----------

7301-010	SAL-PHYSICAL THERAPIST	142,970.68	215,161.00
----------	------------------------	------------	------------

7301-011	SAL-PHYSICAL THERAPIST	506.00	1,222.00
----------	------------------------	--------	----------

7301-013	SAL-PHYSICAL THERAPIST	10,082.00	9,121.00
----------	------------------------	-----------	----------

7301-014	SAL-PHYSICAL THERAPIST	4,573.00	5,981.00
----------	------------------------	----------	----------

7301-015	SAL-PHYSICAL THERAPIST	4,402.00	4,415.00
----------	------------------------	----------	----------

7303-010	SAL-PHYSICAL THERAPY ASSISTANT	34,269.19	55,103.00
----------	--------------------------------	-----------	-----------

7303-013	SAL-PHYSICAL THERAPY ASSISTANT	4,447.00	4,268.00
----------	--------------------------------	----------	----------

7303-014	SAL-PHYSICAL THERAPY ASSISTANT	1,217.00	2,908.00
----------	--------------------------------	----------	----------

7303-015	SAL-PHYSICAL THERAPY ASSISTANT	1,193.00	1,256.00
----------	--------------------------------	----------	----------

7401-010	SAL-SPEECH THERAPIST	51,222.57	112,049.00
----------	----------------------	-----------	------------

7401-011	SAL-SPEECH THERAPIST	2,050.00	1,334.00
----------	----------------------	----------	----------

7401-013	SAL-SPEECH THERAPIST	8,508.00	8,635.00
----------	----------------------	----------	----------

7401-014	SAL-SPEECH THERAPIST	733.00	2,118.00
----------	----------------------	--------	----------

7401-015	SAL-SPEECH THERAPIST	1,892.00	1,911.00
----------	----------------------	----------	----------

8120-010	SAL- OCCUPATIONAL THERAPY	217,053.12	230,994.00
----------	---------------------------	------------	------------

8120-011	SAL- OCCUPATIONAL THERAPY	2,554.00	1,678.00
----------	---------------------------	----------	----------

8120-013	SAL- OCCUPATIONAL THERAPY	10,818.00	12,230.00
----------	---------------------------	-----------	-----------

8120-014	SAL- OCCUPATIONAL THERAPY	9,366.00	7,731.00
----------	---------------------------	----------	----------

8120-015	SAL- OCCUPATIONAL THERAPY	4,402.00	3,905.00
----------	---------------------------	----------	----------

8120-017	SAL- OCCUPATIONAL THERAPY	0.00	648.00
----------	---------------------------	------	--------

8120-018	SAL- OCCUPATIONAL THERAPY	488.00	0.00
----------	---------------------------	--------	------

8125-010	SAL-COTA	(168,445.87)	44,934.00
----------	----------	--------------	-----------

8125-014	SAL-COTA	1,803.00	1,409.00
----------	----------	----------	----------

8125-015	SAL-COTA	0.00	1,489.00
----------	----------	------	----------

Subtotal : None		466,042.69	847,379.00
------------------------	--	-------------------	-------------------

Total [S3L3.60C1]	Direct Restorative Therapy: Salaries	466,042.69	847,379.00
--------------------------	---	-------------------	-------------------

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

Subgroup : None

7320-010	PURCH SRVC PT- DIRECT	161.00	837.00
----------	-----------------------	--------	--------

7430-010	PURCH SRVC ST- DIRECT	184.00	0.00
----------	-----------------------	--------	------

7528-010	INHALIOXYGEN THERAPY CONSULTA	16,865.00	20,325.00
----------	-------------------------------	-----------	-----------

Subtotal : None		17,210.00	21,162.00
------------------------	--	------------------	------------------

Total [S3L3.62C1]	Direct Restorative Therapy: Consultar	17,210.00	21,162.00
--------------------------	--	------------------	------------------

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

Subgroup : None

6501-010	SAL-RECREATION SUPERVISOR	60,251.00	52,298.00
----------	---------------------------	-----------	-----------

6501-013	SAL-RECREATION SUPERVISOR	5,081.00	5,533.00
----------	---------------------------	----------	----------

6501-014	SAL-RECREATION SUPERVISOR	1,680.00	2,698.00
----------	---------------------------	----------	----------

6501-015	SAL-RECREATION SUPERVISOR	1,011.00	1,077.00
----------	---------------------------	----------	----------

6501-017	SAL-RECREATION SUPERVISOR	178.00	3,326.00
----------	---------------------------	--------	----------

6515-010	SAL-RECREATION STAFF	69,274.00	65,671.00
----------	----------------------	-----------	-----------

6515-011	SAL-RECREATION STAFF	1,775.00	1,717.00
----------	----------------------	----------	----------

6515-013	SAL-RECREATION STAFF	3,357.00	3,111.00
----------	----------------------	----------	----------

6515-014	SAL-RECREATION STAFF	1,630.00	614.00
----------	----------------------	----------	--------

6515-015	SAL-RECREATION STAFF	1,093.00	1,138.00
----------	----------------------	----------	----------

6515-017	SAL-RECREATION STAFF	1,125.00	519.00
6515-018	SAL-RECREATION STAFF	0.00	1,214.00
Subtotal : None		146,455.00	138,916.00
Total [S3L3.64C1]	Recreational Therapy/Activities: Salar	146,455.00	138,916.00

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

Subgroup : None			
6539-010	PURCHASE SERVICE-RECREATION	11,855.00	10,690.00
6545-010	CABLE TV SERVICES	13,318.00	13,523.00
Subtotal : None		25,173.00	24,213.00
Total [S3L3.67C1]	Recreational Therapy/Activities: Purc	25,173.00	24,213.00

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

Subgroup : None			
6538-010	RECREATION SUPPLIES	15,346.00	16,899.00
Subtotal : None		15,346.00	16,899.00
Total [S3L3.68C1]	Recreational Therapy/Activities: Supp	15,346.00	16,899.00

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

Subgroup : None			
5160-010	AUTO EXPENSE	3,007.00	2,052.00
5175-010	INSURANCE-AUTO	14,365.00	18,562.00
9830-010	DEPREC-AUTO	15,180.00	14,751.00
Subtotal : None		32,552.00	35,365.00
Total [S3L3.78C1]	Travel: Motor Vehicle Expense	32,552.00	35,365.00

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

Subgroup : None			
5371-010	EDUCATION-STAFF	1,713.00	915.00
Subtotal : None		1,713.00	915.00
Total [S3L3.80C1]	Variable Job Related Education	1,713.00	915.00

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

Subgroup : None			
7020-010	MEDICAL DIRECTOR FEES	22,800.00	20,000.00
Subtotal : None		22,800.00	20,000.00
Total [S3L3.82C1]	Physician Services: Medical Director	22,800.00	20,000.00

Group : [S3L3.83C1] Physician Services: Advisory Physician

Subgroup : None			
7050-010	PHYSICIAN SERVICES-MEDICARE	347.00	0.00
Subtotal : None		347.00	0.00
Total [S3L3.83C1]	Physician Services: Advisory Physi	347.00	0.00

Group : [S3L3.87C1] Legend Drugs

Subgroup : None			
7629-010	DRUGS-MEDICINE CABINET	18,333.00	18,210.00
7640-010	DRUGS-MEDICAID	13,705.00	27,302.00
7650-010	DRUGS-MEDICARE	125,758.00	169,380.00
7660-010	DRUGS-OTHER	65,447.00	63,714.00
7695-010	IV THERAPY-MED A	8,365.00	18,120.00
7698-010	IV THERAPY-MANAGED CARE/OTHEF	6,239.00	11,084.00
7728-010	LAB-CONSULTING FEES	0.00	635.00
7730-010	LAB-PRIVATE	87.00	587.00
7740-010	LAB-MEDICAID	665.00	817.00
7750-010	LAB-MEDICARE A	42,052.00	59,090.00
7760-010	LAB-OTHER	17,251.00	14,384.00
7850-010	AMBULANCE- MEDICARE	51,252.00	26,358.00
7860-010	AMBULANCE-OTHER	1,190.00	0.00
8050-010	X-RAY-MEDICARE A	15,514.00	12,780.00
8055-010	X-RAY-MEDICARE B	355.00	705.00
8060-010	X-RAY-OTHER	3,256.00	3,755.00
8437-010	SUPPLEMENTS	8,720.00	15,714.00
Subtotal : None		378,189.00	442,635.00
Total [S3L3.87C1]	Legend Drugs	378,189.00	442,635.00

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

Subgroup : None			
8148-010	OT-SUPPLIES	1,516.00	1,310.00
8438-010	NURSING SUPPLIES	199,160.00	222,439.00
Subtotal : None		200,676.00	223,749.00
Total [S3L3.89C1]	House Supplies Not Resold	200,676.00	223,749.00

Group : [S3L3.90C1] House Supplies Resold to Private Residents

Subgroup : None			
7531-010	INHALIOXYGEN EQUIP RENTAL	19,271.00	16,616.00

Subtotal : None		19,271.00	16,616.00
Total [S3L3.90C1]	House Supplies Resold to Private Res	19,271.00	16,616.00
Group : [S3L3.91C1] House Supplies Resold to Public Residents			
Subgroup : None			
7318-010	PHYSICAL THERAPY SUPPLIES	20,042.00	15,572.00
7538-010	INHALIOXYGEN SUPPLIES	10,177.00	8,495.00
7686-010	MED SUPPLIES MANAGED CARE	366.00	432.00
7690-010	SUPPLIES-PATIENT PERSONAL	860.00	7,703.00
7692-010	ENTERAL THERAPY SUPPLIES	2,486.00	6,193.00
Subtotal : None		33,931.00	38,395.00
Total [S3L3.91C1]	House Supplies Resold to Public Resi	33,931.00	38,395.00
Group : [S3L3.92C1] Pharmacy Consultant			
Subgroup : None			
7628-010	PHARMACY CONSULTING FEES	8,145.00	7,417.00
Subtotal : None		8,145.00	7,417.00
Total [S3L3.92C1]	Pharmacy Consultant	8,145.00	7,417.00
Group : [S3L4.1C1] Depreciaton			
Subgroup : [S3L4.1C] Building Depreciation			
9821-010	DEPREC-BUILDING	343,537.00	343,537.00
Subtotal [S3L4.1C1A] Building Depreciation		343,537.00	343,537.00
Subgroup : [S3L4.1C] Improvements Depreciation			
9823-010	DEPREC-BUILDING IMPROVEMENTS	26,146.00	23,347.00
9824-010	DEPREC-OTHER IMPROVEMENTS	62,911.00	67,442.00
Subtotal [S3L4.1C1B] Improvements Depreciation		89,057.00	90,789.00
Subgroup : [S3L4.1C] Equipment Depreciation			
9827-010	DEPREC-FURNITURE & EQUIP	34,315.00	28,858.00
9829-010	DEPREC COMPUTER EQUIPMENT	10,142.00	10,774.00
Subtotal [S3L4.1C1C] Equipment Depreciation		44,457.00	39,632.00
Total [S3L4.1C1] Depreciaton		477,051.00	473,958.00
Group : [S3L4.2C1] Long Term Interest Expense SNF-CR			
Subgroup : None			
9710-010	INTEREST- MORTGAGE	490,341.00	498,927.00
9715-010	MORTGAGE INSURANCE PREMIUM	86,528.00	87,931.00
9845-010	AMORT-FINANCE FEES	4,097.00	4,150.00
Subtotal : None		580,966.00	591,008.00
Total [S3L4.2C1]	Long Term Interest Expense SNF-CR	580,966.00	591,008.00
Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR			
Subgroup : None			
5565-010	REAL PROPERTY TAXES	27,500.00	26,000.00
Subtotal : None		27,500.00	26,000.00
Total [S3L4.8C1]	Real Estate Tax Expense-SNF-CR	27,500.00	26,000.00
Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR			
Subgroup : None			
8441-010	MEDICAL EQUIPMENT RENTAL	25,048.00	76,901.00
Subtotal : None		25,048.00	76,901.00
Total [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR	25,048.00	76,901.00
Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
5364-010	HEALTH WELFARE INSURANCE	369,150.00	376,377.00
Subtotal : None		369,150.00	376,377.00
Total [CLA-53.01]	LA-Group Health/Life	369,150.00	376,377.00
Group : [CLA-53.02] LA-Employee Pensions			
Subgroup : None			
5366-010	PENSION EXPENSE	44,081.00	26,286.00
Subtotal : None		44,081.00	26,286.00
Total [CLA-53.02]	LA-Employee Pensions	44,081.00	26,286.00
Group : [CLA-53.03] LA-Employee Benefits			
Subgroup : None			
5362-010	FAMILY MEDICAL LEAVE TAX	21,273.00	22,225.00
5378-010	EMPLOYEE RELATIONS	21,076.00	17,263.00
5380-010	OTHER BENEFITS	5,871.00	8,767.00
7762-010	COVD TESTING EMPLOYEES/CONTR.	0.00	131,865.00
Subtotal : None		48,220.00	180,120.00
Total [CLA-53.03]	LA-Employee Benefits	48,220.00	180,120.00

Group : [CLA-53.04] LA-Payroll Taxes

Subgroup : None

5360-010	FICA EXPENSE	519,981.00	484,246.00
5361-010	STATE UNEMPLOYMENT TAXES	<u>16,502.00</u>	<u>19,121.00</u>
Subtotal : None		<u>536,483.00</u>	<u>503,367.00</u>
Total [CLA-53.04]	LA-Payroll Taxes	<u>536,483.00</u>	<u>503,367.00</u>

Group : [CLA-53.05] LA-Workers Comp

Subgroup : None

5363-010	WORKMANS COMP INSURANCE	<u>89,745.00</u>	<u>90,856.00</u>
Subtotal : None		<u>89,745.00</u>	<u>90,856.00</u>
Total [CLA-53.05]	LA-Workers Comp	<u>89,745.00</u>	<u>90,856.00</u>

NET (INCOME) LOSS	<u>0.00</u>	<u>0.00</u>
--------------------------	--------------------	--------------------

Sum of Account Groups	0.00	0.00
------------------------------	-------------	-------------

Tickmarks

{a}	
{b}	
{c}	
{d}	
{e}	
{f}	
{g}	
{h}	
{i}	
{j}	
{k}	
{l}	
{m}	
{n}	
{o}	

{p}

{q}

{r}

{s}

{t}

{u}

{v}

{w}

{x}

{y}

{z}