

Client: **A443969 - Alliance Health of Quincy, Inc.**
Engagement: **MDMC 2023 - Alliance Health of Quincy, Inc.**
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 : [2000] Liabilities & Equity						
2564-010	ACCD BONUS	(21,256.00)	(16,065.00)		0.00	(16,065.00)
3251-011	UNRESTRICTED NET ASSETS	3,517,600.00	4,604,837.00		0.00	4,604,837.00
3251-012	UNRESTRICTED NET ASSETS	1,093,959.00	1,093,959.00		0.00	1,093,959.00
3251-013	UNRESTRICTED NET ASSETS	2,505,648.00	2,913,298.00		0.00	2,913,298.00
3251-014	UNRESTRICTED NET ASSETS	894,967.00	1,074,208.00		0.00	1,074,208.00
3251-015	UNRESTRICTED NET ASSETS	1,571,546.00	1,806,045.00		0.00	1,806,045.00
3251-017	UNRESTRICTED NET ASSETS	1,352,997.00	1,867,881.00		0.00	1,867,881.00
3251-018	UNRESTRICTED NET ASSETS	343,700.00	376,959.00		0.00	376,959.00
CLA-2001	Accounts Payable - Construction	0.00	(82,864.00)		0.00	(82,864.00)
Subtotal [2000] Liabilities & Equity		11,259,161.00	13,638,258.00		0.00	13,638,258.00
Subgroup : None						
1101-010	CASH - MONEY MARKET	0.00	913,194.00		0.00	913,194.00
1102-010	PETTY CASH	1,413.00	1,413.00		0.00	1,413.00
1107-010	CASH CHECKING - MARINA BAY	750,381.00	126,270.00		0.00	126,270.00
1118-010	CASH-PAYROLL	0.00	3,068.00		0.00	3,068.00
1228-010	HUD RESIDUAL RECEIPTS	840,194.00	859,852.00		0.00	859,852.00
1300-010	ACCTS REC-PRIVATE-SNF	622,022.00	472,134.00		0.00	472,134.00
1302-010	ACCTS REC-MEDICAID-SNF	2,329,141.00	2,279,485.00		0.00	2,279,485.00
1304-010	ACCTS REC-MEDICARE A-SNF	589,676.00	554,423.00		0.00	554,423.00
1305-010	ACCTS REC-MEDICARE B-SNF	27,028.00	25,504.00		0.00	25,504.00
1308-010	ACCTS REC-MANAGED CARE/HMO-SNF	673,840.00	578,202.00		0.00	578,202.00
1329-010	BAD DEBT RESERVE	(325,173.00)	(401,803.00)		0.00	(401,803.00)
1346-010	EXCHANGE	0.00	140.00		0.00	140.00
1530-010	PREPAID INSURANCE	214,127.00	219,343.00		0.00	219,343.00
1565-010	PREPAID REAL PROP TAXES	24,999.00	3.00		0.00	3.00
1580-010	PREPAID EXPENSES-OTHER	10,665.00	11,648.00		0.00	11,648.00
1719-010	DEPOSITS-OTHER	534.00	534.00		0.00	534.00
1724-010	DUE FROM AFFILIATE - OTHER	(5,444.00)	(1,449.00)		0.00	(1,449.00)
1728-010	DUE TO/FROM BRAINTREE	5,432.00	0.00		0.00	0.00
1730-010	DUE TO/FROM DEVEREUX - NEW	5,803.00	0.00		0.00	0.00
1732-010	DUE TO/FROM ROSEWOOD	(3,003.00)	0.00		0.00	0.00
1733-010	DUE TO/FROM WEST ACRES	(1,400.00)	0.00		0.00	0.00
1740-010	DEFERRED FINANCE FEES	472,229.00	472,229.00		0.00	472,229.00
1743-010	ACCUM AMORT FINANCE FEES	(166,894.00)	(186,037.00)		0.00	(186,037.00)
1751-010	HUD MIP ESCROW	135,868.00	129,563.00		0.00	129,563.00
1752-010	HUD INSURANCE ESCROW	51,275.00	57,337.00		0.00	57,337.00
1754-010	TAX ESCROW	781.00	28,000.00		0.00	28,000.00
1755-010	REPLACEMENT RESERVE ESCROW	144,127.00	0.00		0.00	0.00
1758-010	HUD CAPITAL REPL RESERVE	0.00	211,083.00		0.00	211,083.00
1773-010	INTANGIBLE ASSET - OTHER	4,167,633.00	4,167,633.00		0.00	4,167,633.00
1775-010	ACCUM AMORTIZATION - OTHER	(2,216,046.00)	(2,541,311.00)		0.00	(2,541,311.00)
1902-010	LAND	1,000,000.00	1,000,000.00		0.00	1,000,000.00
1905-010	LAND IMPROVEMENTS	3,426,482.00	3,426,482.00		0.00	3,426,482.00
1909-010	ACCUM DEPREC-LAND IMPROVEMENTS	(1,827,703.00)	(1,916,527.00)		0.00	(1,916,527.00)
1912-010	BUILDING	14,716,691.00	13,959,572.00		0.00	13,959,572.00
1919-010	ACCUM DEPREC-BUILDING	(8,149,960.00)	(7,899,542.00)		0.00	(7,899,542.00)
1922-010	BUILDING IMPROVEMENTS	1,265,165.00	1,443,064.00		0.00	1,443,064.00
1929-010	ACCUM DEPR-BUILD IMPROVEMENTS	(477,876.00)	(549,443.00)		0.00	(549,443.00)
1932-010	FIXED EQUIPMENT	2,007,993.00	2,007,993.00		0.00	2,007,993.00
1935-010	OTHER IMPROVEMENTS	530,315.00	552,078.00		0.00	552,078.00
1936-010	ACCUM DEPREC-OTHER IMPROVEMENT	(154,735.00)	(182,381.00)		0.00	(182,381.00)
1939-010	ACCUM DEPREC-FIXED EQUIPMENT	(2,005,455.00)	(2,006,138.00)		0.00	(2,006,138.00)
1952-010	FURNITURE & EQUIPMENT	459,084.00	544,184.00		0.00	544,184.00
1959-010	ACCUM DEPREC-FURN & EQUIPMENT	(227,944.00)	(304,741.00)		0.00	(304,741.00)
1972-010	COMPUTER EQUIPMENT	373,442.00	380,255.00		0.00	380,255.00
1979-010	ACCUM DEPREC-COMPUTER EQUIPMEN	(348,102.00)	(365,530.00)		0.00	(365,530.00)
1982-010	SOFTWARE	68,902.00	68,902.00		0.00	68,902.00
1989-010	ACCUM AMORT-SOFTWARE	(68,902.00)	(68,902.00)		0.00	(68,902.00)
2102-010	ACCOUNTS PAYABLE-TRADE	(877,789.00)	(975,196.00)		0.00	(975,196.00)
2165-010	UNEARNED INCOME	(26,579.00)	(16,090.00)		0.00	(16,090.00)
2170-010	ACCURED EXPENSES-OPERATING	(326,925.00)	(471,880.00)		0.00	(471,880.00)
2306-010	MORTGAGE - S/T	(469,512.00)	(485,242.00)		0.00	(485,242.00)
2514-010	W/H FEDERAL INCOME TAXES	(6,152.00)	(8,802.00)		0.00	(8,802.00)
2516-010	W/H FICA TAXES	(3,413.00)	(4,885.00)		0.00	(4,885.00)
2517-010	W/H MEDICARE TAXES	(798.00)	(1,142.00)		0.00	(1,142.00)
2526-010	W/H STATE INC TAX - MA	(2,441.00)	(3,524.00)		0.00	(3,524.00)
2536-010	W/H GARNISHMENTS	(73.00)	(110.00)		0.00	(110.00)
2538-010	FAMILY MEDICAL LEAVE TAX	(180.00)	(376.00)		0.00	(376.00)
2540-010	LIFE INSURANCE WITHHELD	(1,221.00)	(1,741.00)		0.00	(1,741.00)
2541-010	AUTO INSURANCE WITHHELD	0.00	(300.00)		0.00	(300.00)
2550-010	ACCURED PAYROLL	(233,954.00)	(241,322.00)		0.00	(241,322.00)

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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
2560-010	ACCRUED FICA TAXES	(16,929.00)	(17,264.00)		0.00	(17,264.00)
2565-010	ACCD VACATION	(221,299.00)	(225,677.00)		0.00	(225,677.00)
2568-010	ACCD PENSION/401(K)	(2,793.00)	(3,407.00)		0.00	(3,407.00)
2756-010	ALLIANCE WORKING CAPITAL LINE	(1,000,000.00)	0.00		0.00	0.00
2910-010	MORTGAGE- L/T	(19,634,378.00)	(19,149,136.00)		0.00	(19,149,136.00)
3100-010	CAPITAL STOCK	(655,748.00)	(655,748.00)		0.00	(655,748.00)
3251-010	UNRESTRICTED NET ASSETS	(10,546,626.00)	(13,288,014.00)		0.00	(13,288,014.00)
3251-016	UNRESTRICTED NET ASSETS	532,248.00	563,082.00		0.00	563,082.00
3251-020	UNRESTRICTED NET ASSETS	(27,222.00)	(27,222.00)		0.00	(27,222.00)
3400-010	RETAINED EARNINGS	3,579,802.00	3,579,802.00		0.00	3,579,802.00
Subtotal : None		(11,005,377.00)	(13,364,410.00)		0.00	(13,364,410.00)
Total [100] Balance Sheet		253,784.00	273,848.00		0.00	273,848.00

Group : [300] P&L						
Subgroup : [3000] Revenues						
3026.06	ESP Dorchester Income	(1,732,959.00)	0.00		0.00	0.00
3026.07	CommonwealthCare Income	(191,522.00)	0.00		(182,011.61)	(182,011.61)
				CAIDJE -	(182,011.61)	
3026.09	Senior Whole Health Income	0.00	0.00		(1,934,949.96)	(1,934,949.96)
				CAIDJE -	(1,934,949.96)	
3028.00	Hospice - MCD Income	(549,544.00)	0.00		(943,004.44)	(943,004.44)
				CAIDJE -	(943,004.44)	
Subtotal [3000] Revenues		(2,474,025.00)	0.00		(3,059,966.01)	(3,059,966.01)

Subgroup : [4000] Expenses						
7927.10	PT INDIRECT	257,727.00	0.00		191,609.94	191,609.94
				CAIDJE -	191,609.94	
7937.04	OT INDIRECT	158,315.00	0.00		144,386.63	144,386.63
				CAIDJE -	144,386.63	
7947.10	ST INDIRECT	36,028.00	0.00		44,291.66	44,291.66
				CAIDJE -	44,291.66	
Subtotal [4000] Expenses		452,070.00	0.00		380,288.23	380,288.23

Subgroup : None						
3022.6	Mass Medicaid resource inc	(1,453,271.00)	0.00		(1,393,649.00)	(1,393,649.00)
				CAIDJE -	(1,393,649.00)	
4000-010	PRIVATE ROOM & BOARD:SNF	(2,332,195.00)	(1,975,856.00)		0.00	(1,975,856.00)
4000-019	PRIVATE ROOM & BOARD:SNF	0.00	436.00		0.00	436.00
4010-010	OXYGEN:PRIV SNF	(227.00)	0.00		0.00	0.00
4013-010	DRUGS & PHARMACY:PRIV SNF	(506.00)	2.00		0.00	2.00
4025-010	ANCILLARY ALLOW:PRIV SNF	(6,447.00)	(1,456.00)		0.00	(1,456.00)
4050-010	MEDICAID ROOM & BOARD:SNF	(14,694,602.00)	(17,511,396.00)		2,336,653.44	(15,174,742.56)
				CAIDJE -	1,393,649.00	
				CAIDJE -	943,004.44	
4050-011	MEDICAID ROOM & BOARD:SNF	0.00	(66,400.00)		0.00	(66,400.00)
4058-010	ROOM & BOARD ALLOW:SNF	8,833,571.00	9,152,832.00		0.00	9,152,832.00
4061-010	PHYSICAL THERAPY:MD SNF	(3,595.00)	(4,130.00)		0.00	(4,130.00)
4062-010	SPEECH THERAPY:MD SNF	(400.00)	(1,900.00)		0.00	(1,900.00)
4063-010	DRUGS & PHARMACY:MD SNF	(38,834.00)	(14,482.00)		0.00	(14,482.00)
4068-010	OCCUPATIONAL THER:MD SNF	(3,955.00)	(3,110.00)		0.00	(3,110.00)
4075-010	ANCILLARY ALLOWNCE:MD SNF	45,379.00	(28,942.00)		0.00	(28,942.00)
4100-010	MEDICARE A R & B:SNF	(5,295,069.00)	(5,093,627.00)		0.00	(5,093,627.00)
4110-010	OXYGEN:MC A SNF	(1,141.00)	(781.00)		0.00	(781.00)
4111-010	PHYSICAL THERAPY:MC A SNF	(817,475.00)	(658,690.00)		0.00	(658,690.00)
4112-010	SPEECH THERAPY:MC A SNF	(255,570.00)	(227,925.00)		0.00	(227,925.00)
4113-010	DRUGS & PHARMACY:MC A SNF	(301,139.00)	(284,056.00)		0.00	(284,056.00)
4114-010	MEDICAL SUPPLIES:MC A SNF	(6,245.00)	(8,587.00)		0.00	(8,587.00)
4115-010	LABORATORY:MC A SNF	(47,752.00)	(39,103.00)		0.00	(39,103.00)
4117-010	X-RAY:MC A SNF	(10,531.00)	(9,050.00)		0.00	(9,050.00)
4118-010	OCCUP THERAPY:MC A SNF	(751,505.00)	(609,545.00)		0.00	(609,545.00)
4125-010	CONTRACT ALLOW:MC A SNF	2,192,458.00	1,838,310.00		0.00	1,838,310.00
4130-010	OTHER ROOM & BOARD:SNF	(3,540,712.00)	(7,440,820.00)		2,116,961.57	(5,323,858.43)
				CAIDJE -	2,116,961.57	
4130-011	OTHER ROOM & BOARD:SNF	0.00	(6,100.00)		0.00	(6,100.00)
4138-010	ROOM & BOARD ALLOW:SNF	1,738,942.00	2,695,419.00		0.00	2,695,419.00
4140-010	OXYGEN:OTH SNF	(2,485.00)	(1,383.00)		0.00	(1,383.00)
4141-010	PHYSICAL THERAPY:OTH SNF	(580,920.00)	(715,760.00)		0.00	(715,760.00)
4142-010	SPEECH THERAPY:OTH SNF	(176,285.00)	(166,330.00)		0.00	(166,330.00)
4143-010	DRUGS & PHARMACY:OTH SNF	(251,834.00)	(292,195.00)		0.00	(292,195.00)
4145-010	LABORATORY:OTH SNF	(14,501.00)	(30,868.00)		0.00	(30,868.00)
4147-010	X-RAY:OTH SNF	(7,066.00)	(12,124.00)		0.00	(12,124.00)
4148-010	OCCUP THERAPY:OTH SNF	(508,740.00)	(566,600.00)		0.00	(566,600.00)
4149-010	PROST/ORTH SUPPLY:OTH SNF	(5,147.00)	(10,837.00)		0.00	(10,837.00)
4155-010	ANCILLARY ALLOW:OTH SNF	1,399,309.00	1,571,318.00		0.00	1,571,318.00
4161-010	PHYSICAL THERAPY:MC B	(202,039.00)	(91,145.00)		0.00	(91,145.00)

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		12/31/2022	12/31/2023			12/31/2023
4162-010	SPEECH THERAPY:MC B	(127,920.00)	(133,065.00)		0.00	(133,065.00)
4163-010	DRUGS & PHARMACY:MC B	(103,135.00)	(159,956.00)		0.00	(159,956.00)
4164-010	MEDICAL SUPPLIES:MC B	(200.00)	0.00		0.00	0.00
4165-010	LABORATORY:MC B	(800.00)	0.00		0.00	0.00
4168-010	OCCUPATIONAL THERAPY:MC B	(107,605.00)	(94,340.00)		0.00	(94,340.00)
4170-010	IV THERAPY:MC B	(656.00)	745.00		0.00	745.00
4174-010	OTHER-MEDICARE PART B	884.00	302.00		0.00	302.00
4175-010	ANCILLARY ALLOWANCE:MC B	300,472.00	296,259.00		0.00	296,259.00
4311-010	OUTPATIENT PT REV	(180,837.00)	(126,894.00)		0.00	(126,894.00)
4350-010	MEDICAID ROOM & BOARD:ICF	0.00	(11.00)		0.00	(11.00)
4375-010	ANCILLARY ALLOWANCE:MD ICF	93,229.00	58,000.00		0.00	58,000.00
4845-010	INTEREST INCOME	(1,226.00)	(37,228.00)		0.00	(37,228.00)
4848-010	BARBER & BEAUTY INCOME	(1,570.00)	(1,186.00)		0.00	(1,186.00)
4882-010	SNF TRANSITIONS	0.00	(1,724,303.00)		0.00	(1,724,303.00)
4883-010	STATE STIMULUS INCOME	(490,729.00)	0.00		0.00	0.00
4884-010	FEDERAL STIMULUS INCOME	(82,243.00)	0.00		0.00	0.00
4886-010	GRANT AND FUNDRAISING INCOME	(30,723.00)	(36,096.00)		0.00	(36,096.00)
4887-010	OTHER INCOME - COVID TEST	(372,332.00)	(86,160.00)		0.00	(86,160.00)
4888-010	MISCELLANEOUS INCOME	(11,192.00)	(1,139.00)		0.00	(1,139.00)
4889-010	ERC INCOME	0.00	(1,048,970.00)		0.00	(1,048,970.00)
5101-010	SAL-ADMINISTRATOR	144,029.00	149,310.00		0.00	149,310.00
5101-013	SAL-ADMINISTRATOR	12,120.00	15,982.00		0.00	15,982.00
5101-014	SAL-ADMINISTRATOR	2,876.00	5,276.00		0.00	5,276.00
5101-015	SAL-ADMINISTRATOR	4,158.00	4,291.00		0.00	4,291.00
5101-016	SAL-ADMINISTRATOR	15,000.00	15,162.00		0.00	15,162.00
5101-017	SAL-ADMINISTRATOR	743.00	680.00		0.00	680.00
5101-018	SAL-ADMINISTRATOR	0.00	198.00		0.00	198.00
5103-010	SAL-ASST ADMIN/AIT	51,068.00	26,748.00		0.00	26,748.00
5103-011	SAL-ASST ADMIN/AIT	1,397.00	875.00		0.00	875.00
5103-013	SAL-ASST ADMIN/AIT	0.00	1,124.00		0.00	1,124.00
5103-014	SAL-ASST ADMIN/AIT	1,280.00	580.00		0.00	580.00
5103-015	SAL-ASST ADMIN/AIT	1,284.00	704.00		0.00	704.00
5103-017	SAL-ASST ADMIN/AIT	366.00	(46.00)		0.00	(46.00)
5103-018	SAL-ASST ADMIN/AIT	331.00	0.00		0.00	0.00
5115-010	SAL-OFFICE/CLERICAL	282,143.00	322,697.00		0.00	322,697.00
5115-011	SAL-OFFICE/CLERICAL	4,385.00	2,389.00		0.00	2,389.00
5115-013	SAL-OFFICE/CLERICAL	13,928.00	15,178.00		0.00	15,178.00
5115-014	SAL-OFFICE/CLERICAL	4,089.00	5,367.00		0.00	5,367.00
5115-015	SAL-OFFICE/CLERICAL	9,024.00	8,850.00		0.00	8,850.00
5115-017	SAL-OFFICE/CLERICAL	1,945.00	1,160.00		0.00	1,160.00
5115-018	SAL-OFFICE/CLERICAL	902.00	0.00		0.00	0.00
5120-010	MANAGEMENT/FINANCIAL SERVICES	904,728.00	968,064.00		0.00	968,064.00
5124-010	LEGAL FEES	29,693.00	74,416.00		0.00	74,416.00
5126-010	ACCOUNTING FEES	40,645.00	34,608.00		0.00	34,608.00
5128-010	OTHER PROFESSIONAL FEES	51,915.00	413,242.00		5,142.00	418,384.00
				CAIDJE -	5,142.00	
5129-010	TELEPHONE	23,995.00	32,935.00		0.00	32,935.00
5130-010	CELL PHONE EXPENSE	4,505.00	3,500.00		0.00	3,500.00
5131-010	ADVERTISING-HELP WANTED	12,769.00	34,794.00		0.00	34,794.00
5132-010	ADVERTISING-DIRECTORY	635.00	0.00		0.00	0.00
5133-010	BUSINESS PROMOTION	13,142.00	16,355.00		0.00	16,355.00
5135-010	MEMBERSHIP DUES	22,504.00	22,953.00		0.00	22,953.00
5136-010	SUBSCRIPTIONS	2,365.00	2,482.00		0.00	2,482.00
5137-010	LICENSES	195.00	2,420.00		0.00	2,420.00
5138-010	OFFICE SUPPLIES	29,136.00	29,470.00		0.00	29,470.00
5139-010	PURC SERV-ADMINISTRATIVE	16,106.00	23,578.00		0.00	23,578.00
5140-010	COURIER & POSTAGE	6,399.00	7,973.00		0.00	7,973.00
5141-010	ADMIN-EQUIP RENTAL	32,989.00	30,200.00		0.00	30,200.00
5142-010	EMPLOYEE TRAVEL	0.00	5,059.00		0.00	5,059.00
5145-010	BANK CHARGES	31,161.00	25,913.00		0.00	25,913.00
5146-010	PAYROLL PROCESSING FEES	22,042.00	21,672.00		0.00	21,672.00
5148-010	DATA PROCESSING FEES	109,575.00	120,534.00		0.00	120,534.00
5149-010	OUTPATIENT SUPPLIES AND EXPENS	421.00	0.00		0.00	0.00
5160-010	AUTO EXPENSE	413.00	521.00		0.00	521.00
5170-010	INSURANCE-GENERAL	245,918.00	244,259.00		0.00	244,259.00
5360-010	FICA EXPENSE	741,877.00	753,517.00		0.00	753,517.00
5361-010	STATE UNEMPLOYMENT TAXES	73,369.00	77,124.00		0.00	77,124.00
5362-010	FAMILY MEDICAL LEAVE TAX	34,555.00	31,651.00		0.00	31,651.00
5363-010	WORKMANS COMP INSURANCE	141,247.00	143,212.00		0.00	143,212.00
5364-010	HEALTH WELFARE INSURANCE	648,400.00	769,439.00		0.00	769,439.00
5366-010	PENSION EXPENSE	28,760.00	61,419.00		0.00	61,419.00
5370-010	SEMINARS & MEETINGS	3,014.00	1,795.00		0.00	1,795.00
5371-010	EDUCATION-STAFF	0.00	515.00		0.00	515.00
5375-010	TUITION REIMB	4,420.00	806.00		0.00	806.00
5378-010	EMPLOYEE RELATIONS	15,500.00	9,897.00		0.00	9,897.00

Client: **A443969 - Alliance Health of Quincy, Inc.**
Engagement: **MDMC 2023 - Alliance Health of Quincy, Inc.**
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
5380-010	OTHER BENEFITS	27,078.00	31,523.00		0.00	31,523.00
5501-010	SAL-MAINT SUPERVISOR	51,502.00	51,441.00		0.00	51,441.00
5501-013	SAL-MAINT SUPERVISOR	4,663.00	3,124.00		0.00	3,124.00
5501-014	SAL-MAINT SUPERVISOR	1,800.00	0.00		0.00	0.00
5501-015	SAL-MAINT SUPERVISOR	1,570.00	1,423.00		0.00	1,423.00
5501-017	SAL-MAINT SUPERVISOR	2,465.00	858.00		0.00	858.00
5515-010	SAL-MAINTENANCE STAFF	38,419.00	35,910.00		0.00	35,910.00
5515-011	SAL-MAINTENANCE STAFF	1,119.00	1,647.00		0.00	1,647.00
5515-013	SAL-MAINTENANCE STAFF	1,694.00	1,613.00		0.00	1,613.00
5515-014	SAL-MAINTENANCE STAFF	697.00	700.00		0.00	700.00
5515-015	SAL-MAINTENANCE STAFF	1,087.00	915.00		0.00	915.00
5515-017	SAL-MAINTENANCE STAFF	213.00	153.00		0.00	153.00
5515-018	SAL-MAINTENANCE STAFF	0.00	384.00		0.00	384.00
5538-010	MAINTENANCE SUPPLIES	56,976.00	49,900.00		0.00	49,900.00
5539-010	MAINTENANCE & REPAIRS	44,904.00	77,242.00		0.00	77,242.00
5542-010	MINOR EQUIP EXPENSE	451.00	0.00		0.00	0.00
5543-010	GROUNDKEEPING	19,066.00	17,480.00		0.00	17,480.00
5546-010	MAINTENANCE CONTRACTS	44,184.00	48,662.00		0.00	48,662.00
5547-010	RUBBISH REMOVAL	63,099.00	85,130.00		0.00	85,130.00
5548-010	SNOW REMOVAL	18,945.00	9,739.00		0.00	9,739.00
5565-010	REAL PROPERTY TAXES	100,001.00	99,996.00		0.00	99,996.00
5571-010	WATER & SEWER	166,433.00	161,348.00		0.00	161,348.00
5572-010	GAS/PROPANE	100,389.00	108,067.00		0.00	108,067.00
5573-010	FUEL OIL	917.00	454.00		0.00	454.00
5574-010	ELECTRICITY	224,201.00	219,997.00		0.00	219,997.00
5738-010	LAUNDRY SUPPLIES	1,148.00	690.00		0.00	690.00
5739-010	PURCHASE SERVICE-LAUNDRY	183,271.00	177,441.00		0.00	177,441.00
5740-010	LINENS & BEDDING	441.00	678.00		0.00	678.00
5938-010	HOUSEKEEPING SUPPLIES	565.00	711.00		0.00	711.00
5939-010	PURCHASE SERVICE-HOUSEKEEPING	549,813.00	532,323.00		0.00	532,323.00
6301-010	SAL-FOOD SERVICE SUPERVISOR	63,403.00	71,907.00		0.00	71,907.00
6301-013	SAL-FOOD SERVICE SUPERVISOR	5,634.00	6,071.00		0.00	6,071.00
6301-014	SAL-FOOD SERVICE SUPERVISOR	1,603.00	2,246.00		0.00	2,246.00
6301-015	SAL-FOOD SERVICE SUPERVISOR	2,010.00	2,097.00		0.00	2,097.00
6301-017	SAL-FOOD SERVICE SUPERVISOR	3,926.00	5,254.00		0.00	5,254.00
6305-010	SAL-COOKS	120,452.00	180,693.00		0.00	180,693.00
6305-011	SAL-COOKS	19,577.00	46,182.00		0.00	46,182.00
6305-013	SAL-COOKS	6,399.00	8,052.00		0.00	8,052.00
6305-014	SAL-COOKS	1,740.00	2,512.00		0.00	2,512.00
6305-015	SAL-COOKS	3,641.00	3,672.00		0.00	3,672.00
6305-017	SAL-COOKS	526.00	600.00		0.00	600.00
6305-018	SAL-COOKS	482.00	2,936.00		0.00	2,936.00
6315-010	SAL-DIETARY STAFF	320,019.00	321,673.00		0.00	321,673.00
6315-011	SAL-DIETARY STAFF	96,298.00	80,783.00		0.00	80,783.00
6315-013	SAL-DIETARY STAFF	16,038.00	15,955.00		0.00	15,955.00
6315-014	SAL-DIETARY STAFF	5,271.00	7,924.00		0.00	7,924.00
6315-015	SAL-DIETARY STAFF	8,170.00	8,727.00		0.00	8,727.00
6315-017	SAL-DIETARY STAFF	622.00	1,133.00		0.00	1,133.00
6315-018	SAL-DIETARY STAFF	7,417.00	2,360.00		0.00	2,360.00
6323-010	DIETICIAN CONSULTING FEE	87,898.00	108,975.00		0.00	108,975.00
6332-010	ALLOCATED SAL DIETARY	1,400.00	0.00		0.00	0.00
6334-010	FOOD	460,937.00	486,636.00		0.00	486,636.00
6336-010	DISHES & UTENSILS	433.00	695.00		0.00	695.00
6338-010	DIETARY SUPPLIES	48,301.00	49,747.00		0.00	49,747.00
6501-010	SAL-RECREATION SUPERVISOR	53,908.00	55,554.00		0.00	55,554.00
6501-013	SAL-RECREATION SUPERVISOR	4,860.00	4,944.00		0.00	4,944.00
6501-014	SAL-RECREATION SUPERVISOR	2,035.00	994.00		0.00	994.00
6501-015	SAL-RECREATION SUPERVISOR	1,562.00	1,612.00		0.00	1,612.00
6501-017	SAL-RECREATION SUPERVISOR	240.00	250.00		0.00	250.00
6515-010	SAL-RECREATION STAFF	142,399.00	151,067.00		0.00	151,067.00
6515-011	SAL-RECREATION STAFF	12,558.00	1,738.00		0.00	1,738.00
6515-013	SAL-RECREATION STAFF	4,835.00	5,434.00		0.00	5,434.00
6515-014	SAL-RECREATION STAFF	3,627.00	3,865.00		0.00	3,865.00
6515-015	SAL-RECREATION STAFF	3,805.00	4,189.00		0.00	4,189.00
6515-017	SAL-RECREATION STAFF	1,152.00	1,398.00		0.00	1,398.00
6515-018	SAL-RECREATION STAFF	1,147.00	1,684.00		0.00	1,684.00
6538-010	RECREATION SUPPLIES	13,006.00	14,302.00		0.00	14,302.00
6539-010	PURCHASE SERVICE-RECREATION	15,860.00	14,833.00		0.00	14,833.00
6545-010	CABLE TV SERVICES	31,066.00	33,565.00		0.00	33,565.00
6701-010	SAL-SOCIAL SERVICES	221,672.00	248,528.00		0.00	248,528.00
6701-013	SAL-SOCIAL SERVICES	18,105.00	19,286.00		0.00	19,286.00
6701-014	SAL-SOCIAL SERVICES	7,021.00	2,803.00		0.00	2,803.00
6701-015	SAL-SOCIAL SERVICES	6,522.00	7,039.00		0.00	7,039.00
6701-017	SAL-SOCIAL SERVICES	705.00	712.00		0.00	712.00
6715-010	SAL-ADMISSIONS	257,651.00	303,575.00		0.00	303,575.00

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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
6715-013	SAL-ADMISSIONS	20,693.00	20,827.00		0.00	20,827.00
6715-014	SAL-ADMISSIONS	3,434.00	3,174.00		0.00	3,174.00
6715-015	SAL-ADMISSIONS	8,377.00	8,944.00		0.00	8,944.00
6715-017	SAL-ADMISSIONS	25,200.00	12,907.00		0.00	12,907.00
6715-018	SAL-ADMISSIONS	0.00	698.00		0.00	698.00
6728-010	SOCIAL SERVICES CONSULTANT	6,210.00	0.00		0.00	0.00
7020-010	MEDICAL DIRECTOR FEES	35,441.00	40,004.00		0.00	40,004.00
7050-010	PHYSICIAN SERVICES-MEDICARE	121.00	0.00		0.00	0.00
7300-010	SAL-DIRECTOR OF REHAB	172,011.00	196,078.00		0.00	196,078.00
7300-013	SAL-DIRECTOR OF REHAB	10,333.00	12,389.00		0.00	12,389.00
7300-014	SAL-DIRECTOR OF REHAB	3,479.00	1,977.00		0.00	1,977.00
7300-015	SAL-DIRECTOR OF REHAB	5,082.00	5,457.00		0.00	5,457.00
7300-017	SAL-DIRECTOR OF REHAB	1,002.00	3,547.00		0.00	3,547.00
7301-010	SAL-PHYSICAL THERAPIST	66,797.00	238,529.00		(97,940.04)	140,588.96
				CAIDJE -	(97,940.04)	
7301-011	SAL-PHYSICAL THERAPIST	1,677.00	0.00		0.00	0.00
7301-013	SAL-PHYSICAL THERAPIST	11,628.00	13,796.00		0.00	13,796.00
7301-014	SAL-PHYSICAL THERAPIST	7,906.00	6,906.00		0.00	6,906.00
7301-015	SAL-PHYSICAL THERAPIST	6,281.00	6,484.00		0.00	6,484.00
7301-017	SAL-PHYSICAL THERAPIST	1,126.00	1,166.00		0.00	1,166.00
7303-010	SAL-PHYSICAL THERAPY ASSISTANT	101,440.00	153,751.00		(93,669.90)	60,081.10
				CAIDJE -	(93,669.90)	
7303-011	SAL-PHYSICAL THERAPY ASSISTANT	1,041.00	5,241.00		0.00	5,241.00
7303-013	SAL-PHYSICAL THERAPY ASSISTANT	12,935.00	9,464.00		0.00	9,464.00
7303-014	SAL-PHYSICAL THERAPY ASSISTANT	7,177.00	2,382.00		0.00	2,382.00
7303-015	SAL-PHYSICAL THERAPY ASSISTANT	6,272.00	5,094.00		0.00	5,094.00
7303-017	SAL-PHYSICAL THERAPY ASSISTANT	994.00	857.00		0.00	857.00
7318-010	PHYSICAL THERAPY SUPPLIES	14,336.00	14,531.00		0.00	14,531.00
7401-010	SAL-SPEECH THERAPIST	112,171.00	136,312.00		(44,291.66)	92,020.34
				CAIDJE -	(44,291.66)	
7401-011	SAL-SPEECH THERAPIST	2,832.00	2,980.00		0.00	2,980.00
7401-013	SAL-SPEECH THERAPIST	9,135.00	9,491.00		0.00	9,491.00
7401-014	SAL-SPEECH THERAPIST	1,868.00	8,835.00		0.00	8,835.00
7401-015	SAL-SPEECH THERAPIST	3,304.00	4,762.00		0.00	4,762.00
7401-017	SAL-SPEECH THERAPIST	510.00	520.00		0.00	520.00
7401-018	SAL-SPEECH THERAPIST	332.00	514.00		0.00	514.00
7418-010	SPEECH THERAPY SUPPLIES	166.00	105.00		0.00	105.00
7430-010	PURCH SRVC ST- DIRECT	274.00	1,967.00		0.00	1,967.00
7431-010	PURCH SRVC ST- INDIRECT	327.00	616.00		0.00	616.00
7528-010	INHAL/OXYGEN THERAPY CONSULTAN	20,438.00	16,280.00		0.00	16,280.00
7538-010	INHAL/OXYGEN SUPPLIES	68,381.00	82,300.00		0.00	82,300.00
7539-010	OXYGEN THERAPY-PRIVATE	175.00	0.00		0.00	0.00
7540-010	OXYGEN THERAPY-MEDICAID	0.00	11.00		0.00	11.00
7550-010	OXYGEN THERAPY-MEDICARE	878.00	0.00		0.00	0.00
7628-010	PHARMACY CONSULTING FEES	18,285.00	18,885.00		0.00	18,885.00
7629-010	DRUGS-MEDICINE CABINET	54,277.00	72,530.00		0.00	72,530.00
7640-010	DRUGS-MEDICAID	12,057.00	3,743.00		0.00	3,743.00
7650-010	DRUGS-MEDICARE	182,743.00	195,238.00		0.00	195,238.00
7660-010	DRUGS-OTHER	138,477.00	166,539.00		0.00	166,539.00
7683-010	BILLABLE MED A SUPPLIES	816.00	0.00		0.00	0.00
7686-010	MED SUPPLIES MANAGED CARE	548.00	1,758.00		0.00	1,758.00
7690-010	SUPPLIES-PATIENT PERSONAL	5,790.00	12,764.00		0.00	12,764.00
7692-010	ENTERAL THERAPY SUPPLIES	1,978.00	8,660.00		0.00	8,660.00
7695-010	IV THERAPY-MED A	17,398.00	16,344.00		0.00	16,344.00
7698-010	IV THERAPY-MANAGED CARE/OTHER	30,507.00	28,779.00		0.00	28,779.00
7730-010	LAB-PRIVATE	212.00	280.00		0.00	280.00
7740-010	LAB-MEDICAID	2,396.00	1,644.00		0.00	1,644.00
7750-010	LAB-MEDICARE A	37,569.00	33,289.00		0.00	33,289.00
7760-010	LAB-OTHER	13,667.00	26,337.00		0.00	26,337.00
7761-010	COVID TESTING RESIDENTS	24,075.00	0.00		0.00	0.00
7762-010	COVID TESTING EMPLOYEES/CONTRAC	201,210.00	0.00		0.00	0.00
7850-010	AMBULANCE- MEDICARE	25,213.00	141,584.00		0.00	141,584.00
7860-010	AMBULANCE-OTHER	528.00	0.00		0.00	0.00
8030-010	X-RAY-PRIVATE	70.00	70.00		0.00	70.00
8040-010	X-RAY-MEDICAID	935.00	0.00		0.00	0.00
8050-010	X-RAY-MEDICARE A	9,642.00	7,185.00		0.00	7,185.00
8055-010	X-RAY-MEDICARE B	3,628.00	808.00		0.00	808.00
8060-010	X-RAY-OTHER	6,325.00	7,106.00		0.00	7,106.00
8120-010	SAL- OCCUPATIONAL THERAPY	128,046.00	327,244.00		(138,287.21)	188,956.79
				CAIDJE -	(138,287.21)	
8120-011	SAL- OCCUPATIONAL THERAPY	5,570.00	2,152.00		0.00	2,152.00
8120-013	SAL- OCCUPATIONAL THERAPY	14,190.00	13,981.00		0.00	13,981.00
8120-014	SAL- OCCUPATIONAL THERAPY	6,067.00	8,597.00		0.00	8,597.00
8120-015	SAL- OCCUPATIONAL THERAPY	8,765.00	7,485.00		0.00	7,485.00
8120-017	SAL- OCCUPATIONAL THERAPY	1,784.00	2,184.00		0.00	2,184.00

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		12/31/2022	12/31/2023			12/31/2023
8125-010	SAL-COTA	36,880.00	17,104.00		(6,099.42)	11,004.58
				CAIDJE -	(6,099.42)	
8125-011	SAL-COTA	54.00	0.00		0.00	0.00
8125-013	SAL-COTA	2,388.00	0.00		0.00	0.00
8125-014	SAL-COTA	1,605.00	0.00		0.00	0.00
8125-015	SAL-COTA	1,700.00	1,326.00		0.00	1,326.00
8125-017	SAL-COTA	261.00	0.00		0.00	0.00
8125-018	SAL-COTA	391.00	0.00		0.00	0.00
8130-010	PURCH SRVC OT- DIRECT	8,488.00	33,666.00		0.00	33,666.00
8140-010	PURCH SRVC OT-INDIRECT	872.00	15,204.00		0.00	15,204.00
8148-010	OT-SUPPLIES	2,194.00	4,733.00		0.00	4,733.00
8150-010	OT-MEDICARE A	167.00	0.00		0.00	0.00
8301-010	SAL-DIRECTOR OF NURSES	136,939.00	145,574.00		0.00	145,574.00
8301-013	SAL-DIRECTOR OF NURSES	13,619.00	15,635.00		0.00	15,635.00
8301-014	SAL-DIRECTOR OF NURSES	5,059.00	3,972.00		0.00	3,972.00
8301-015	SAL-DIRECTOR OF NURSES	4,089.00	4,221.00		0.00	4,221.00
8301-016	SAL-DIRECTOR OF NURSES	15,834.00	16,324.00		0.00	16,324.00
8301-017	SAL-DIRECTOR OF NURSES	623.00	1,303.00		0.00	1,303.00
8303-010	SAL-ASST DIRECTOR OF NURSES	91,835.00	95,752.00		0.00	95,752.00
8303-013	SAL-ASST DIRECTOR OF NURSES	8,127.00	8,484.00		0.00	8,484.00
8303-014	SAL-ASST DIRECTOR OF NURSES	3,279.00	3,124.00		0.00	3,124.00
8303-015	SAL-ASST DIRECTOR OF NURSES	2,562.00	2,907.00		0.00	2,907.00
8303-017	SAL-ASST DIRECTOR OF NURSES	2,462.00	3,311.00		0.00	3,311.00
8304-010	SAL-QUALITY IMPROVEMENT DIRECT	81,479.00	82,787.00		0.00	82,787.00
8304-013	SAL-QUALITY IMPROVEMENT DIRECT	5,457.00	7,963.00		0.00	7,963.00
8304-014	SAL-QUALITY IMPROVEMENT DIRECT	2,215.00	2,672.00		0.00	2,672.00
8304-015	SAL-QUALITY IMPROVEMENT DIRECT	3,831.00	3,730.00		0.00	3,730.00
8304-017	SAL-QUALITY IMPROVEMENT DIRECT	910.00	987.00		0.00	987.00
8306-010	SAL-MDS/PPS NURSE SALARIES	198,638.00	205,816.00		0.00	205,816.00
8306-013	SAL-MDS/PPS NURSE SALARIES	9,944.00	11,984.00		0.00	11,984.00
8306-014	SAL-MDS/PPS NURSE SALARIES	5,237.00	6,552.00		0.00	6,552.00
8306-015	SAL-MDS/PPS NURSE SALARIES	4,624.00	5,205.00		0.00	5,205.00
8306-017	SAL-MDS/PPS NURSE SALARIES	17,342.00	40,128.00		0.00	40,128.00
8307-010	SAL-MMQ NURSE SALARIES	59,342.00	63,512.00		0.00	63,512.00
8307-013	SAL-MMQ NURSE SALARIES	4,742.00	7,049.00		0.00	7,049.00
8307-014	SAL-MMQ NURSE SALARIES	0.00	352.00		0.00	352.00
8307-015	SAL-MMQ NURSE SALARIES	1,628.00	1,685.00		0.00	1,685.00
8307-017	SAL-MMQ NURSE SALARIES	1,650.00	10,000.00		0.00	10,000.00
8308-010	SAL-NURSE SUPERVISORS:SNF	326,538.00	236,110.00		0.00	236,110.00
8308-013	SAL-NURSE SUPERVISORS:SNF	27,319.00	15,613.00		0.00	15,613.00
8308-014	SAL-NURSE SUPERVISORS:SNF	9,540.00	6,468.00		0.00	6,468.00
8308-015	SAL-NURSE SUPERVISORS:SNF	12,855.00	14,119.00		0.00	14,119.00
8308-017	SAL-NURSE SUPERVISORS:SNF	90,988.00	79,928.00		0.00	79,928.00
8308-018	SAL-NURSE SUPERVISORS:SNF	(21.00)	0.00		0.00	0.00
8311-010	SAL-RN:SNF CERT	950,019.00	776,164.00		0.00	776,164.00
8311-011	SAL-RN:SNF CERT	139,922.00	126,752.00		0.00	126,752.00
8311-013	SAL-RN:SNF CERT	31,407.00	29,533.00		0.00	29,533.00
8311-014	SAL-RN:SNF CERT	21,571.00	21,029.00		0.00	21,029.00
8311-015	SAL-RN:SNF CERT	9,430.00	27,122.00		0.00	27,122.00
8311-017	SAL-RN:SNF CERT	130,048.00	69,294.00		0.00	69,294.00
8311-018	SAL-RN:SNF CERT	15,922.00	3,549.00		0.00	3,549.00
8312-010	SAL-LPN:SNF CERT	963,558.00	932,026.00		0.00	932,026.00
8312-011	SAL-LPN:SNF CERT	297,122.00	275,959.00		0.00	275,959.00
8312-013	SAL-LPN:SNF CERT	25,930.00	44,996.00		0.00	44,996.00
8312-014	SAL-LPN:SNF CERT	22,122.00	17,749.00		0.00	17,749.00
8312-015	SAL-LPN:SNF CERT	44,863.00	25,666.00		0.00	25,666.00
8312-017	SAL-LPN:SNF CERT	61,527.00	60,247.00		0.00	60,247.00
8312-018	SAL-LPN:SNF CERT	3,512.00	14,863.00		0.00	14,863.00
8313-010	SAL-CERT AIDES SNF CERT	1,781,602.00	2,000,076.00		0.00	2,000,076.00
8313-011	SAL-CERT AIDES SNF CERT	499,645.00	659,221.00		0.00	659,221.00
8313-013	SAL-CERT AIDES SNF CERT	100,921.00	128,405.00		0.00	128,405.00
8313-014	SAL-CERT AIDES SNF CERT	44,888.00	45,144.00		0.00	45,144.00
8313-015	SAL-CERT AIDES SNF CERT	64,326.00	72,227.00		0.00	72,227.00
8313-017	SAL-CERT AIDES SNF CERT	164,217.00	104,074.00		0.00	104,074.00
8313-018	SAL-CERT AIDES SNF CERT	2,847.00	6,330.00		0.00	6,330.00
8317-010	SAL-UNIT SECRETARY	28,557.00	61,361.00		0.00	61,361.00
8317-011	SAL-UNIT SECRETARY	2,778.00	130.00		0.00	130.00
8317-013	SAL-UNIT SECRETARY	3,198.00	2,360.00		0.00	2,360.00
8317-014	SAL-UNIT SECRETARY	(650.00)	1,753.00		0.00	1,753.00
8317-015	SAL-UNIT SECRETARY	871.00	1,762.00		0.00	1,762.00
8318-010	SAL-SCHEDULER	38,842.00	52,329.00		0.00	52,329.00
8318-011	SAL-SCHEDULER	945.00	2,758.00		0.00	2,758.00
8318-013	SAL-SCHEDULER	5,021.00	1,992.00		0.00	1,992.00
8318-014	SAL-SCHEDULER	1,150.00	261.00		0.00	261.00
8318-015	SAL-SCHEDULER	1,631.00	1,179.00		0.00	1,179.00

Client: **A443969 - Alliance Health of Quincy, Inc.**
Engagement: **MDMC 2023 - Alliance Health of Quincy, Inc.**
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
8318-017	SAL-SCHEDULER	400.00	928.00		0.00	928.00
8319-010	SAL-MEDICAL RECORDS	37,185.00	43,187.00		0.00	43,187.00
8319-011	SAL-MEDICAL RECORDS	317.00	1,310.00		0.00	1,310.00
8319-013	SAL-MEDICAL RECORDS	2,387.00	3,508.00		0.00	3,508.00
8319-014	SAL-MEDICAL RECORDS	1,255.00	1,395.00		0.00	1,395.00
8319-015	SAL-MEDICAL RECORDS	1,173.00	1,209.00		0.00	1,209.00
8319-017	SAL-MEDICAL RECORDS	937.00	2,225.00		0.00	2,225.00
8319-018	SAL-MEDICAL RECORDS	0.00	482.00		0.00	482.00
8430-010	NURSING ADMIN INTERCOMPANY	405.00	180.00		0.00	180.00
8435-010	MDS/MMQ INTERCOMPANY	3,003.00	28,821.00		0.00	28,821.00
8437-010	SUPPLEMENTS	36,931.00	37,379.00		0.00	37,379.00
8438-010	NURSING SUPPLIES	262,981.00	249,226.00		0.00	249,226.00
8441-010	MEDICAL EQUIPMENT RENTAL	16,601.00	34,238.00		0.00	34,238.00
8450-010	PURCH SERV-RN:SNF CERT	106,796.00	804,681.00		0.00	804,681.00
8452-010	PURCH SERV-LPN:SNF CERT	80,551.00	690,581.00		(1,642.00)	688,939.00
8454-010	PURCHASE SERV-AIDES:SNF	346,797.00	853,522.00	CAIDJE -	(1,642.00)	850,022.00
				CAIDJE -	(3,500.00)	
9580-010	INSURANCE RECOVERY	0.00	(457,989.00)		0.00	(457,989.00)
9590-010	Loss on Flood	0.00	472,988.00		0.00	472,988.00
9608-010	BAD DEBTS-OTHER:SNF CERTIFIED	322,476.00	404,853.00		0.00	404,853.00
9710-010	INTEREST- MORTGAGE	670,340.00	655,078.00		0.00	655,078.00
9715-010	MORTGAGE INSURANCE PREMIUM	132,389.00	129,563.00		0.00	129,563.00
9740-010	INT-WORKING CAPITAL	23,471.00	19,126.00		0.00	19,126.00
9765-010	PENALTIES	50.00	9,770.00		0.00	9,770.00
9820-010	DEPREC-LAND IMPROVEMENTS	89,152.00	88,824.00		0.00	88,824.00
9821-010	DEPREC-BUILDING	438,176.00	346,790.00		0.00	346,790.00
9823-010	DEPREC-BUILDING IMPROVEMENTS	0.00	71,567.00		0.00	71,567.00
9824-010	DEPREC-OTHER IMPROVEMENTS	26,554.00	27,646.00		0.00	27,646.00
9825-010	DEPREC-FIXED EQUIPMENT	682.00	682.00		0.00	682.00
9827-010	DEPREC-FURNITURE & EQUIP	75,113.00	76,797.00		0.00	76,797.00
9829-010	DEPREC COMPUTER EQUIPMENT	20,069.00	17,427.00		0.00	17,427.00
9845-010	AMORT-FINANCE FEES	19,558.00	19,142.00		0.00	19,142.00
9865-010	AMORT-INTANGIBLE ASSETS	325,265.00	325,265.00		0.00	325,265.00
9920-010	STATE ASSESSMENT	941,784.00	1,044,382.00		0.00	1,044,382.00
Subtotal : None		1,768,171.00	(273,848.00)		2,679,677.78	2,405,829.78
Total [300] P&L		(253,784.00)	(273,848.00)		0.00	(273,848.00)

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Client: **A443969 - Alliance Health of Quincy, Inc.**
Engagement: **MDMC 2023 - Alliance Health of Quincy, Inc.**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - MCD SNF-CR 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	913,194.00	0.00
1102-010	PETTY CASH	1,413.00	1,413.00
1107-010	CASH CHECKING - MARINA BAY	126,270.00	750,381.00
1118-010	CASH-PAYROLL	3,068.00	0.00
Subtotal : None		1,043,945.00	751,794.00
Total [S6L1.1C1]	Cash and Cash Equivalents	1,043,945.00	751,794.00
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C] A/ R Self-Pay Patients (Private)			
1300-010	ACCTS REC-PRIVATE-SNF	472,134.00	622,022.00
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		472,134.00	622,022.00
Subgroup : [S6L1.5C] A/R Managed Care Patients (Private)			
1308-010	ACCTS REC-MANAGED CARE/HMO-S	578,202.00	673,840.00
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		578,202.00	673,840.00
Subgroup : [S6L1.5C] A/r Medicare Non Managed Care			
1304-010	ACCTS REC-MEDICARE A-SNF	554,423.00	589,676.00
1305-010	ACCTS REC-MEDICARE B-SNF	25,504.00	27,028.00
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		579,927.00	616,704.00
Subgroup : [S6L1.5C] A/R Mass Medicaid Non Managed Care			
1302-010	ACCTS REC-MEDICAID-SNF	2,279,485.00	2,329,141.00
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Car		2,279,485.00	2,329,141.00
Total [S6L1.5C1]	Payer Accounts Receivable	3,909,748.00	4,241,707.00
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
1329-010	BAD DEBT RESERVE	(401,803.00)	(325,173.00)
Subtotal : None		(401,803.00)	(325,173.00)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(401,803.00)	(325,173.00)
Group : [S6L1.8C1]	Receivable from Affiliates/Related Parties		
Subgroup : None			
1724-010	DUE FROM AFFILIATE - OTHER	(1,449.00)	(5,444.00)
1728-010	DUE TO/FROM BRAINTREE	0.00	5,432.00
1730-010	DUE TO/FROM DEVEREUX - NEW	0.00	5,803.00
1732-010	DUE TO/FROM ROSEWOOD	0.00	(3,003.00)
1733-010	DUE TO/FROM WEST ACRES	0.00	(1,400.00)
Subtotal : None		(1,449.00)	1,388.00
Total [S6L1.8C1]	Receivable from Affiliates/Related Parties	(1,449.00)	1,388.00
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
1530-010	PREPAID INSURANCE	219,343.00	214,127.00
Subtotal : None		219,343.00	214,127.00
Total [S6L1.13C1]	Prepaid Insurance	219,343.00	214,127.00
Group : [S6L1.14C1]	Prepaid Taxes		
Subgroup : None			
1565-010	PREPAID REAL PROP TAXES	3.00	24,999.00
Subtotal : None		3.00	24,999.00
Total [S6L1.14C1]	Prepaid Taxes	3.00	24,999.00
Group : [S6L1.15C1]	Other Prepaid Expenses		
Subgroup : None			
1580-010	PREPAID EXPENSES-OTHER	11,648.00	10,665.00
Subtotal : None		11,648.00	10,665.00
Total [S6L1.15C1]	Other Prepaid Expenses	11,648.00	10,665.00
Group : [S6L1.17C1]	Other Current Assets		
Subgroup : None			
1228-010	HUD RESIDUAL RECEIPTS	859,852.00	840,194.00
1346-010	EXCHANGE	140.00	0.00
1719-010	DEPOSITS-OTHER	534.00	534.00

Subtotal : None		<u>860,526.00</u>	<u>840,728.00</u>	
Total [S6L1.17C1] Other Current Assets		<u>860,526.00</u>	<u>840,728.00</u>	
Group : [S6L2.1C1] Land				
Subgroup : None				
1902-010 LAND		<u>1,000,000.00</u>	<u>1,000,000.00</u>	
Subtotal : None		<u>1,000,000.00</u>	<u>1,000,000.00</u>	
Total [S6L2.1C1] Land		<u>1,000,000.00</u>	<u>1,000,000.00</u>	
Group : [S6L2.2C1] Building				
Subgroup : [S6L2.2C] A/D Building				
1919-010 ACCUM DEPREC-BUILDING		<u>(7,899,542.00)</u>	<u>(8,149,960.00)</u>	250,418.00
Subtotal [S6L2.2C1B] A/D Building		<u>(7,899,542.00)</u>	<u>(8,149,960.00)</u>	
Subgroup : None				
1912-010 BUILDING		<u>13,959,572.00</u>	<u>14,716,691.00</u>	(757,119.00)
Subtotal : None		<u>13,959,572.00</u>	<u>14,716,691.00</u>	
Total [S6L2.2C1] Building		<u>6,060,030.00</u>	<u>6,566,731.00</u>	
Group : [S6L2.3C1] Improvements - Cost				
Subgroup : [S6L2.3C] Building Improvements				
1922-010 BUILDING IMPROVEMENTS		<u>1,443,064.00</u>	<u>1,265,165.00</u>	
Subtotal [S6L2.3C1A] Building Improvements		<u>1,443,064.00</u>	<u>1,265,165.00</u>	
Subgroup : [S6L2.3C] Leasehold Improvements				
1905-010 LAND IMPROVEMENTS		<u>3,426,482.00</u>	<u>3,426,482.00</u>	
Subtotal [S6L2.3C1B] Leasehold Improvements		<u>3,426,482.00</u>	<u>3,426,482.00</u>	
Subgroup : [S6L2.3C] Other Improvements				
1935-010 OTHER IMPROVEMENTS		<u>552,078.00</u>	<u>530,315.00</u>	5,421,624.00 5,221,962.00 199,662.00
Subtotal [S6L2.3C1C] Other Improvements		<u>552,078.00</u>	<u>530,315.00</u>	
Subgroup : [S6L2.3C] A/D Building Improvements				
1929-010 ACCUM DEPR-BUILD IMPROVEMENT		<u>(549,443.00)</u>	<u>(477,876.00)</u>	
Subtotal [S6L2.3C1D] A/D Building Improvements		<u>(549,443.00)</u>	<u>(477,876.00)</u>	
Subgroup : [S6L2.3C] A/D Leasehold Improvements				
1909-010 ACCUM DEPREC-LAND IMPROVEMENT		<u>(1,916,527.00)</u>	<u>(1,827,703.00)</u>	(2,465,970.00) (2,305,579.00) (160,391.00)
Subtotal [S6L2.3C1E] A/D Leasehold Improvements		<u>(1,916,527.00)</u>	<u>(1,827,703.00)</u>	
Subgroup : [S6L2.3C] A/D Other Improvements				
1936-010 ACCUM DEPREC-OTHER IMPROVEMENT		<u>(182,381.00)</u>	<u>(154,735.00)</u>	(2,648,351.00) (2,460,314.00) (188,037.00)
Subtotal [S6L2.3C1F] A/D Other Improvements		<u>(182,381.00)</u>	<u>(154,735.00)</u>	
Total [S6L2.3C1] Improvements - Cost		<u>2,773,273.00</u>	<u>2,761,648.00</u>	
Group : [S6L2.4C1] Equipment				
Subgroup : [S6L2.4C] Equipment Cost				
1932-010 FIXED EQUIPMENT		<u>2,007,993.00</u>	<u>2,007,993.00</u>	
1952-010 FURNITURE & EQUIPMENT		<u>544,184.00</u>	<u>459,084.00</u>	
1972-010 COMPUTER EQUIPMENT		<u>380,255.00</u>	<u>373,442.00</u>	
Subtotal [S6L2.4C1A] Equipment Cost		<u>2,932,432.00</u>	<u>2,840,519.00</u>	91,913.00
Subgroup : [S6L2.4C] A/D Equipment				
1939-010 ACCUM DEPREC-FIXED EQUIPMENT		<u>(2,006,138.00)</u>	<u>(2,005,455.00)</u>	
1959-010 ACCUM DEPREC-FURN & EQUIPMENT		<u>(304,741.00)</u>	<u>(227,944.00)</u>	
1979-010 ACCUM DEPREC-COMPUTER EQUIPMENT		<u>(365,530.00)</u>	<u>(348,102.00)</u>	
Subtotal [S6L2.4C1b] A/D Equipment		<u>(2,676,409.00)</u>	<u>(2,581,501.00)</u>	(94,908.00)
Total [S6L2.4C1] Equipment		<u>256,023.00</u>	<u>259,018.00</u>	
Group : [S6L2.5C1] Software/Limited Life Assets				
Subgroup : [S6L2.5C] Software Cost				
1982-010 SOFTWARE		<u>68,902.00</u>	<u>68,902.00</u>	
Subtotal [S6L2.5C1A] Software Cost		<u>68,902.00</u>	<u>68,902.00</u>	
Subgroup : [S6L2.5C] A/D Software				
1989-010 ACCUM AMORT-SOFTWARE		<u>(68,902.00)</u>	<u>(68,902.00)</u>	0.00
Subtotal [S6L2.5C1B] A/D Software		<u>(68,902.00)</u>	<u>(68,902.00)</u>	
Total [S6L2.5C1] Software/Limited Life Assets		<u>0.00</u>	<u>0.00</u>	
Group : [S6L3.3C1] Other Deferred Charges and Non Current Assets				
Subgroup : None				
1751-010 HUD MIP ESCROW		<u>129,563.00</u>	<u>135,868.00</u>	
1752-010 HUD INSURANCE ESCROW		<u>57,337.00</u>	<u>51,275.00</u>	

1754-010	TAX ESCROW	28,000.00	781.00	
1755-010	REPLACEMENT RESERVE ESCROW	0.00	144,127.00	
1758-010	HUD CAPITAL REPL RESERVE	211,083.00	0.00	
1773-010	INTANGIBLE ASSET - OTHER	4,167,633.00	4,167,633.00	
1775-010	ACCUM AMORTIZATION - OTHER	(2,541,311.00)	(2,216,046.00)	
Subtotal : None		2,052,305.00	2,283,638.00	
Total [S6L3.3C1]	Other Deferred Charges and Non Curr	2,052,305.00	2,283,638.00	
Group : [S6L3.5C1] Mortgage Acquisition Costs				
Subgroup : None				
1740-010	DEFERRED FINANCE FEES	472,229.00	472,229.00	
Subtotal : None		472,229.00	472,229.00	
Total [S6L3.5C1]	Mortgage Acquisition Costs	472,229.00	472,229.00	
Group : [S6L3.6C1] Accum Amort of Mortgage Acquisition Costs				
Subgroup : None				
1743-010	ACCUM AMORT FINANCE FEES	(186,037.00)	(166,894.00)	
Subtotal : None		(186,037.00)	(166,894.00)	
Total [S6L3.6C1]	Accum Amort of Mortgage Acquisition	(186,037.00)	(166,894.00)	(19,143.00)
Group : [S6L5.1C1] Trade Payable				
Subgroup : None				
2102-010	ACCOUNTS PAYABLE-TRADE	(975,196.00)	(877,789.00)	
CLA-2001	Accounts Payable - Construction	(82,864.00)	0.00	
Subtotal : None		(1,058,060.00)	(877,789.00)	
Total [S6L5.1C1]	Trade Payable	(1,058,060.00)	(877,789.00)	
Group : [S6L5.2C1] Accrued Expenses				
Subgroup : None				
2170-010	ACCRUED EXPENSES-OPERATING	(471,880.00)	(326,925.00)	
Subtotal : None		(471,880.00)	(326,925.00)	
Total [S6L5.2C1]	Accrued Expenses	(471,880.00)	(326,925.00)	
Group : [S6L5.6C1] Long Term Debt, Current Portion-Banks, Mortgages, Other				
Subgroup : None				
2756-010	ALLIANCE WORKING CAPITAL LINE	0.00	(1,000,000.00)	
Subtotal : None		0.00	(1,000,000.00)	
Total [S6L5.6C1]	Long Term Debt, Current Portion-Ban	0.00	(1,000,000.00)	
Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities				
Subgroup : [S6L5.7C] Accrued Salaaries				
2550-010	ACCRUED PAYROLL	(241,322.00)	(233,954.00)	
2564-010	ACCD BONUS	(16,065.00)	(21,256.00)	
2565-010	ACCD VACATION	(225,677.00)	(221,299.00)	
Subtotal [S6L5.7C1A] Accrued Salaaries		(483,064.00)	(476,509.00)	
Subgroup : [S6L5.7C] Accrued Payroll Taxes Withheld				
2514-010	W/H FEDERAL INCOME TAXES	(8,802.00)	(6,152.00)	
Subtotal [S6L5.7C1B] Accrued Payroll Taxes Withheld		(8,802.00)	(6,152.00)	
Subgroup : [S6L5.7C] Accrued Pauroll Taxes Payable				
2516-010	W/H FICA TAXES	(4,885.00)	(3,413.00)	
2517-010	W/H MEDICARE TAXES	(1,142.00)	(798.00)	
2560-010	ACCRUED FICA TAXES	(17,264.00)	(16,929.00)	
Subtotal [S6L5.7C1C] Accrued Pauroll Taxes Payable		(23,291.00)	(21,140.00)	
Subgroup : [S6L5.7C] Other Payroll Liabilities				
2526-010	W/H STATE INC TAX - MA	(3,524.00)	(2,441.00)	
2536-010	W/H GARNISHMENTS	(110.00)	(73.00)	
2538-010	FAMILY MEDICAL LEAVE TAX	(376.00)	(180.00)	
2540-010	LIFE INSURANCE WITHHELD	(1,741.00)	(1,221.00)	
2568-010	ACCD PENSION/401(K)	(3,407.00)	(2,793.00)	
Subtotal [S6L5.7C1D] Other Payroll Liabilities		(9,158.00)	(6,708.00)	
Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	(524,315.00)	(510,509.00)	
Group : [S6L5.10C1] Other Current Liabilities				
Subgroup : [S6L5.10C] Other Current Liabilities				
2165-010	UNEARNED INCOME	(16,090.00)	(26,579.00)	
2541-010	AUTO INSURANCE WITHHELD	(300.00)	0.00	
Subtotal [S6L5.10C1A] Other Current Liabilities		(16,390.00)	(26,579.00)	
Total [S6L5.10C1]	Other Current Liabilities	(16,390.00)	(26,579.00)	
Group : [S6L6.1C1] Motgaga Payable				
Subgroup : None				

2306-010	MORTGAGE - S/T	(485,242.00)	(469,512.00)	
2910-010	MORTGAGE- L/T	(19,149,136.00)	(19,634,378.00)	
Subtotal : None		(19,634,378.00)	(20,103,890.00)	
Total [S6L6.1C1]	Motgage Payable	(19,634,378.00)	(20,103,890.00)	469,512.00

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

Subgroup : None				
3100-010	CAPITAL STOCK	(655,748.00)	(655,748.00)	
3251-010	UNRESTRICTED NET ASSETS	(13,288,014.00)	(10,546,626.00)	
3251-011	UNRESTRICTED NET ASSETS	4,604,837.00	3,517,600.00	
3251-012	UNRESTRICTED NET ASSETS	1,093,959.00	1,093,959.00	
3251-013	UNRESTRICTED NET ASSETS	2,913,298.00	2,505,648.00	
3251-014	UNRESTRICTED NET ASSETS	1,074,208.00	894,967.00	
3251-015	UNRESTRICTED NET ASSETS	1,806,045.00	1,571,546.00	
3251-016	UNRESTRICTED NET ASSETS	563,082.00	532,248.00	
3251-017	UNRESTRICTED NET ASSETS	1,867,881.00	1,352,997.00	
3251-018	UNRESTRICTED NET ASSETS	376,959.00	343,700.00	
3251-020	UNRESTRICTED NET ASSETS	(27,222.00)	(27,222.00)	
3400-010	RETAINED EARNINGS	3,579,802.00	3,579,802.00	
Subtotal : None		3,909,087.00	4,162,871.00	
Total [S6L8B.4C1]	Owners Equity Balance-Retained Earnings	3,909,087.00	4,162,871.00	

Group : [S2L1.1C1] Private Pay

Subgroup : None				
4000-010	PRIVATE ROOM & BOARD:SNF	(1,975,856.00)	(2,332,195.00)	
4000-019	PRIVATE ROOM & BOARD:SNF	436.00	0.00	
Subtotal : None		(1,975,420.00)	(2,332,195.00)	
Total [S2L1.1C1]	Private Pay	(1,975,420.00)	(2,332,195.00)	

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

Subgroup : None				
4100-010	MEDICARE A R & B:SNF	(5,093,627.00)	(5,295,069.00)	
Subtotal : None		(5,093,627.00)	(5,295,069.00)	
Total [S2L1.4C1]	Medicare-Fee-For-Service	(5,093,627.00)	(5,295,069.00)	

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

Subgroup : None				
4130-010	OTHER ROOM & BOARD:SNF	(5,323,858.43)	(3,540,712.00)	
4130-011	OTHER ROOM & BOARD:SNF	(6,100.00)	0.00	
4138-010	ROOM & BOARD ALLOW:SNF	2,695,419.00	1,738,942.00	
Subtotal : None		(2,634,539.43)	(1,801,770.00)	
Total [S2L1.5C1]	Medicare Managed Care (Part C)	(2,634,539.43)	(1,801,770.00)	

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

Subgroup : None				
4050-010	MEDICAID ROOM & BOARD:SNF	(15,174,742.56)	(14,694,602.00)	
4050-011	MEDICAID ROOM & BOARD:SNF	(66,400.00)	0.00	
4058-010	ROOM & BOARD ALLOW:SNF	9,152,832.00	8,833,571.00	
4350-010	MEDICAID ROOM & BOARD:ICF	(11.00)	0.00	
4882-010	SNF TRANSITIONS	(1,724,303.00)	0.00	
Subtotal : None		(7,812,624.56)	(5,861,031.00)	
Total [S2L1.6C1]	MassHealth Fee-for-Service	(7,812,624.56)	(5,861,031.00)	

Group : [S2L1.8C1] Senior Care Options

Subgroup : None				
3026.06	ESP Dorchester Income	0.00	(1,732,959.00)	
3026.09	Senior Whole Health Income	(1,934,949.96)	0.00	
Subtotal : None		(1,934,949.96)	(1,732,959.00)	
Total [S2L1.8C1]	Senior Care Options	(1,934,949.96)	(1,732,959.00)	

Group : [S2L1.9C1] Care One

Subgroup : None				
3026.07	CommonwealthCare Income	(182,011.61)	(191,522.00)	
Subtotal : None		(182,011.61)	(191,522.00)	
Total [S2L1.9C1]	Care One	(182,011.61)	(191,522.00)	

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

Subgroup : None				
3022.6	Mass Medicaid resource inc	(1,393,649.00)	(1,453,271.00)	
Subtotal : None		(1,393,649.00)	(1,453,271.00)	
Total [S2L1.12C1]	Medicaid Patient Paid Amount	(1,393,649.00)	(1,453,271.00)	

Group : [S2L1.15C1] Other Payer Revenue

Subgroup : None				
3028.00	Hospice - MCD Income	(943,004.44)	(549,544.00)	
Subtotal : None		(943,004.44)	(549,544.00)	

Total [S2L1.15C1]	Other Payer Revenue	(943,004.44)	(549,544.00)
Group : [S2L1.1C2]	Ancillary-Private Pay		
Subgroup : None			
4010-010	OXYGEN:PRIV SNF	0.00	(227.00)
4013-010	DRUGS & PHARMACY:PRIV SNF	2.00	(506.00)
4025-010	ANCILLARY ALLOW:PRIV SNF	(1,456.00)	(6,447.00)
Subtotal : None		(1,454.00)	(7,180.00)
Total [S2L1.1C2]	Ancillary-Private Pay	(1,454.00)	(7,180.00)
Group : [S2L1.4C2]	Ancillary-Medicare Fee-for-Service		
Subgroup : None			
4110-010	OXYGEN:MC A SNF	(781.00)	(1,141.00)
4111-010	PHYSICAL THERAPY:MC A SNF	(658,690.00)	(817,475.00)
4112-010	SPEECH THERAPY:MC A SNF	(227,925.00)	(255,570.00)
4113-010	DRUGS & PHARMACY:MC A SNF	(284,056.00)	(301,139.00)
4114-010	MEDICAL SUPPLIES:MC A SNF	(8,587.00)	(6,245.00)
4115-010	LABORATORY:MC A SNF	(39,103.00)	(47,752.00)
4117-010	X-RAY:MC A SNF	(9,050.00)	(10,531.00)
4118-010	OCCUP THERAPY:MC A SNF	(609,545.00)	(751,505.00)
4125-010	CONTRACT ALLOW:MC A SNF	1,838,310.00	2,192,458.00
4161-010	PHYSICAL THERAPY:MC B	(91,145.00)	(202,039.00)
4162-010	SPEECH THERAPY:MC B	(133,065.00)	(127,920.00)
4163-010	DRUGS & PHARMACY:MC B	(159,956.00)	(103,135.00)
4164-010	MEDICAL SUPPLIES:MC B	0.00	(200.00)
4165-010	LABORATORY:MC B	0.00	(800.00)
4168-010	OCCUPATIONAL THERAPY:MC B	(94,340.00)	(107,605.00)
4170-010	IV THERAPY:MC B	745.00	(656.00)
4174-010	OTHER-MEDICARE PART B	302.00	884.00
4175-010	ANCILLARY ALLOWANCE:MC B	296,259.00	300,472.00
Subtotal : None		(180,627.00)	(239,899.00)
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(180,627.00)	(239,899.00)
Group : [S2L1.5C2]	Ancillary-Medicare Managed Care (Part C)		
Subgroup : None			
4140-010	OXYGEN:OTH SNF	(1,383.00)	(2,485.00)
4141-010	PHYSICAL THERAPY:OTH SNF	(715,760.00)	(580,920.00)
4142-010	SPEECH THERAPY:OTH SNF	(166,330.00)	(176,285.00)
4143-010	DRUGS & PHARMACY:OTH SNF	(292,195.00)	(251,834.00)
4145-010	LABORATORY:OTH SNF	(30,868.00)	(14,501.00)
4147-010	X-RAY:OTH SNF	(12,124.00)	(7,066.00)
4148-010	OCCUP THERAPY:OTH SNF	(566,600.00)	(508,740.00)
4149-010	PROST/ORTH SUPPLY:OTH SNF	(10,837.00)	(5,147.00)
4155-010	ANCILLARY ALLOW:OTH SNF	1,571,318.00	1,399,309.00
Subtotal : None		(224,779.00)	(147,669.00)
Total [S2L1.5C2]	Ancillary-Medicare Managed Care (Pa	(224,779.00)	(147,669.00)
Group : [S2L1.6C2]	Ancillary-MassHealth Fee-for-Service		
Subgroup : None			
4061-010	PHYSICAL THERAPY:MD SNF	(4,130.00)	(3,595.00)
4062-010	SPEECH THERAPY:MD SNF	(1,900.00)	(400.00)
4063-010	DRUGS & PHARMACY:MD SNF	(14,482.00)	(38,834.00)
4068-010	OCCUPATIONAL THER:MD SNF	(3,110.00)	(3,955.00)
4075-010	ANCILLARY ALLOWNCE:MD SNF	(28,942.00)	45,379.00
Subtotal : None		(52,564.00)	(1,405.00)
Total [S2L1.6C2]	Ancillary-MassHealth Fee-for-Service	(52,564.00)	(1,405.00)
Group : [S2L3.2C1]	Endowment & Other Non Recoverable Revenue		
Subgroup : None			
4883-010	STATE STIMULUS INCOME	0.00	(490,729.00)
4884-010	FEDERAL STIMULUS INCOME	0.00	(82,243.00)
4886-010	GRANT AND FUNDRAISING INCOME	(36,096.00)	(30,723.00)
4887-010	OTHER INCOME - COVID TEST	(86,160.00)	(372,332.00)
4889-010	ERC INCOME	(1,048,970.00)	0.00
Subtotal : None		(1,171,226.00)	(976,027.00)
Total [S2L3.2C1]	Endowment & Other Non Recoverab	(1,171,226.00)	(976,027.00)
Group : [S2L3.7C1]	Interest Income		
Subgroup : None			
4845-010	INTEREST INCOME	(37,228.00)	(1,226.00)
Subtotal : None		(37,228.00)	(1,226.00)
Total [S2L3.7C1]	Interest Income	(37,228.00)	(1,226.00)
Group : [S2L3.9C1]	Administrative & General Recoverable Income		
Subgroup : None			
4888-010	MISCELLANEOUS INCOME	(1,139.00)	(11,192.00)

Subtotal : None		(1,139.00)	(11,192.00)
Total [S2L3.9C1]	Administrative & General Recoverable	(1,139.00)	(11,192.00)

Group : [S2L3.11C1] Variable Recoverable Income

Subgroup : None			
4848-010	BARBER & BEAUTY INCOME	(1,186.00)	(1,570.00)
Subtotal : None		(1,186.00)	(1,570.00)
Total [S2L3.11C1]	Variable Recoverable Income	(1,186.00)	(1,570.00)

Group : [SOBREL2.4C1] Outpatient Services Revenue

Subgroup : None			
4311-010	OUTPATIENT PT REV	(126,894.00)	(180,837.00)
4375-010	ANCILLARY ALLOWANCE:MD ICF	58,000.00	93,229.00
Subtotal : None		(68,894.00)	(87,608.00)
Total [SOBREL2.4C1]	Outpatient Services Revenue	(68,894.00)	(87,608.00)

Group : [S3L1.1C1] Director of Nurses Salary

Subgroup : None			
8301-010	SAL-DIRECTOR OF NURSES	145,574.00	136,939.00
8301-013	SAL-DIRECTOR OF NURSES	15,635.00	13,619.00
8301-014	SAL-DIRECTOR OF NURSES	3,972.00	5,059.00
8301-015	SAL-DIRECTOR OF NURSES	4,221.00	4,089.00
8301-016	SAL-DIRECTOR OF NURSES	16,324.00	15,834.00
8301-017	SAL-DIRECTOR OF NURSES	1,303.00	623.00
8430-010	NURSING ADMIN INTERCOMPANY	180.00	405.00
Subtotal : None		187,209.00	176,568.00
Total [S3L1.1C1]	Director of Nurses Salary	187,209.00	176,568.00

Group : [S3L1.7C1] Registered Nurses Salaries

Subgroup : None			
8303-010	SAL-ASST DIRECTOR OF NURSES	95,752.00	91,835.00
8303-013	SAL-ASST DIRECTOR OF NURSES	8,484.00	8,127.00
8303-014	SAL-ASST DIRECTOR OF NURSES	3,124.00	3,279.00
8303-015	SAL-ASST DIRECTOR OF NURSES	2,907.00	2,562.00
8303-017	SAL-ASST DIRECTOR OF NURSES	3,311.00	2,462.00
8308-010	SAL-NURSE SUPERVISORS:SNF	236,110.00	326,538.00
8308-013	SAL-NURSE SUPERVISORS:SNF	15,613.00	27,319.00
8308-014	SAL-NURSE SUPERVISORS:SNF	6,468.00	9,540.00
8308-015	SAL-NURSE SUPERVISORS:SNF	14,119.00	12,855.00
8308-017	SAL-NURSE SUPERVISORS:SNF	79,928.00	90,988.00
8308-018	SAL-NURSE SUPERVISORS:SNF	0.00	(21.00)
8311-010	SAL-RN:SNF CERT	776,164.00	950,019.00
8311-011	SAL-RN:SNF CERT	126,752.00	139,922.00
8311-013	SAL-RN:SNF CERT	29,533.00	31,407.00
8311-014	SAL-RN:SNF CERT	21,029.00	21,571.00
8311-015	SAL-RN:SNF CERT	27,122.00	9,430.00
8311-017	SAL-RN:SNF CERT	69,294.00	130,048.00
8311-018	SAL-RN:SNF CERT	3,549.00	15,922.00
Subtotal : None		1,519,259.00	1,873,803.00
Total [S3L1.7C1]	Registered Nurses Salaries	1,519,259.00	1,873,803.00

Group : [S3L1.11C1] Registered Nurses Purchased Service Tempory Agency Staff

Subgroup : None			
8450-010	PURCH SERV-RN:SNF CERT	804,681.00	106,796.00
Subtotal : None		804,681.00	106,796.00
Total [S3L1.11C1]	Registered Nurses Purchased Service	804,681.00	106,796.00

804680.7 0.30

Group : [S3L1.12C1] Licensed Practical Nurses Salary

Subgroup : None			
8312-010	SAL-LPN:SNF CERT	932,026.00	963,558.00
8312-011	SAL-LPN:SNF CERT	275,959.00	297,122.00
8312-013	SAL-LPN:SNF CERT	44,996.00	25,930.00
8312-014	SAL-LPN:SNF CERT	17,749.00	22,122.00
8312-015	SAL-LPN:SNF CERT	25,666.00	44,863.00
8312-017	SAL-LPN:SNF CERT	60,247.00	61,527.00
8312-018	SAL-LPN:SNF CERT	14,863.00	3,512.00
Subtotal : None		1,371,506.00	1,418,634.00
Total [S3L1.12C1]	Licensed Practical Nurses Salary	1,371,506.00	1,418,634.00

Group : [S3L1.16C1] Licensed Practical Nurses Purchased Service Tempory Agency Staff

Subgroup : None			
8452-010	PURCH SERV-LPN:SNF CERT	688,939.00	80,551.00
Subtotal : None		688,939.00	80,551.00
Total [S3L1.16C1]	Licensed Practical Nurses Purchased	688,939.00	80,551.00

688939.49 (0.49)

Group : [S3L1.17C1] Certified Nurses Aides Salaries

Subgroup : None

8313-010	SAL-CERT AIDES SNF CERT	2,000,076.00	1,781,602.00
8313-011	SAL-CERT AIDES SNF CERT	659,221.00	499,645.00
8313-013	SAL-CERT AIDES SNF CERT	128,405.00	100,921.00
8313-014	SAL-CERT AIDES SNF CERT	45,144.00	44,888.00
8313-015	SAL-CERT AIDES SNF CERT	72,227.00	64,326.00
8313-017	SAL-CERT AIDES SNF CERT	104,074.00	164,217.00
8313-018	SAL-CERT AIDES SNF CERT	6,330.00	2,847.00

Subtotal : None		3,015,477.00	2,658,446.00
Total [S3L1.17C1]	Certified Nurses Aides Salaries	3,015,477.00	2,658,446.00

Group : [S3L1.21C1] Certified Nurses Aides Purchased Service Tempory Agency Staff

Subgroup : None

8454-010	PURCHASE SERV-AIDES:SNF	850,022.00	346,797.00
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Subtotal : None		850,022.00	346,797.00
Total [S3L1.21C1]	Certified Nurses Aides Purchased Ser	850,022.00	346,797.00

850022.13 (0.13)

Group : [S3L2.1C1] Administration Salaries

Subgroup : [S3L2.1C] Administrator Salaries

5101-010	SAL-ADMINISTRATOR	149,310.00	144,029.00
5101-013	SAL-ADMINISTRATOR	15,982.00	12,120.00
5101-014	SAL-ADMINISTRATOR	5,276.00	2,876.00
5101-015	SAL-ADMINISTRATOR	4,291.00	4,158.00
5101-016	SAL-ADMINISTRATOR	15,162.00	15,000.00
5101-017	SAL-ADMINISTRATOR	680.00	743.00
5101-018	SAL-ADMINISTRATOR	198.00	0.00

Subtotal [S3L2.1C1A] Administrator Salaries		190,899.00	178,926.00
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Total [S3L2.1C1]	Administration Salaries	190,899.00	178,926.00
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Group : [S3L2.7C1] Clerical Staff Salaries

Subgroup : None

5103-010	SAL-ASST ADMIN/AIT	26,748.00	51,068.00
5103-011	SAL-ASST ADMIN/AIT	875.00	1,397.00
5103-013	SAL-ASST ADMIN/AIT	1,124.00	0.00
5103-014	SAL-ASST ADMIN/AIT	580.00	1,280.00
5103-015	SAL-ASST ADMIN/AIT	704.00	1,284.00
5103-017	SAL-ASST ADMIN/AIT	(46.00)	366.00
5103-018	SAL-ASST ADMIN/AIT	0.00	331.00
5115-010	SAL-OFFICE/CLERICAL	322,697.00	282,143.00
5115-011	SAL-OFFICE/CLERICAL	2,389.00	4,385.00
5115-013	SAL-OFFICE/CLERICAL	15,178.00	13,928.00
5115-014	SAL-OFFICE/CLERICAL	5,367.00	4,089.00
5115-015	SAL-OFFICE/CLERICAL	8,850.00	9,024.00
5115-017	SAL-OFFICE/CLERICAL	1,160.00	1,945.00
5115-018	SAL-OFFICE/CLERICAL	0.00	902.00
6715-010	SAL-ADMISSIONS	303,575.00	257,651.00
6715-013	SAL-ADMISSIONS	20,827.00	20,693.00
6715-014	SAL-ADMISSIONS	3,174.00	3,434.00
6715-015	SAL-ADMISSIONS	8,944.00	8,377.00
6715-017	SAL-ADMISSIONS	12,907.00	25,200.00
6715-018	SAL-ADMISSIONS	698.00	0.00
8318-010	SAL-SCHEDULER	52,329.00	38,842.00
8318-011	SAL-SCHEDULER	2,758.00	945.00
8318-013	SAL-SCHEDULER	1,992.00	5,021.00
8318-014	SAL-SCHEDULER	261.00	1,150.00
8318-015	SAL-SCHEDULER	1,179.00	1,631.00
8318-017	SAL-SCHEDULER	928.00	400.00

Subtotal : None		795,198.00	735,486.00
Total [S3L2.7C1]	Clerical Staff Salaries	795,198.00	735,486.00

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

Subgroup : None

5139-010	PURC SERV-ADMINISTRATIVE	23,578.00	16,106.00
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Subtotal : None		23,578.00	16,106.00
Total [S3L2.10C1]	Clerical Staff Purchased Service	23,578.00	16,106.00

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

Subgroup : None

5146-010	PAYROLL PROCESSING FEES	21,672.00	22,042.00
5148-010	DATA PROCESSING FEES	120,534.00	109,575.00

Subtotal : None		142,206.00	131,617.00
Total [S3L2.11C1]	Electronic Data Processing, Payroll &	142,206.00	131,617.00

Group : [S3L2.12C1] Office Supplies

Subgroup : None

5138-010	OFFICE SUPPLIES	29,470.00	29,136.00
5140-010	COURIER & POSTAGE	7,973.00	6,399.00
5141-010	ADMIN-EQUIP RENTAL	30,200.00	32,989.00
5145-010	BANK CHARGES	25,913.00	31,161.00
Subtotal : None		93,556.00	99,685.00
Total [S3L2.12C1]	Office Supplies	93,556.00	99,685.00

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

Subgroup : None			
5129-010	TELEPHONE	32,935.00	23,995.00
5130-010	CELL PHONE EXPENSE	3,500.00	4,505.00
Subtotal : None		36,435.00	28,500.00
Total [S3L2.13C1]	Telecommunications (e.g. Internet & F	36,435.00	28,500.00

Group : [S3L2.15C1] Travel, Conventions & Meetings

Subgroup : None			
5142-010	EMPLOYEE TRAVEL	5,059.00	0.00
5370-010	SEMINARS & MEETINGS	1,795.00	3,014.00
Subtotal : None		6,854.00	3,014.00
Total [S3L2.15C1]	Travel, Conventions & Meetings	6,854.00	3,014.00

Group : [S3L2.16C1] Advertising: Help Wanted

Subgroup : None			
5131-010	ADVERTISING-HELP WANTED	34,794.00	12,769.00
Subtotal : None		34,794.00	12,769.00
Total [S3L2.16C1]	Advertising: Help Wanted	34,794.00	12,769.00

Group : [S3L2.17C1] Licenses & Dues: Patient Care Related Portion

Subgroup : None			
5135-010	MEMBERSHIP DUES	22,953.00	22,504.00
5136-010	SUBSCRIPTIONS	2,482.00	2,365.00
5137-010	LICENSES	2,420.00	195.00
Subtotal : None		27,855.00	25,064.00
Total [S3L2.17C1]	Licenses & Dues: Patient Care Related	27,855.00	25,064.00

Group : [S3L2.19C1] Accounting Services (not related to Appeals)

Subgroup : None			
5126-010	ACCOUNTING FEES	34,608.00	40,645.00
Subtotal : None		34,608.00	40,645.00
Total [S3L2.19C1]	Accounting Services (not related to A	34,608.00	40,645.00

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

Subgroup : None			
5170-010	INSURANCE-GENERAL	244,259.00	245,918.00
Subtotal : None		244,259.00	245,918.00
Total [S3L2.20C1]	Insurance: Malpractice & General Liat	244,259.00	245,918.00

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

Subgroup : None			
5128-010	OTHER PROFESSIONAL FEES	418,384.00	51,915.00
7761-010	COVID TESTING RESIDENTS	0.00	24,075.00
9580-010	INSURANCE RECOVERY	(457,989.00)	0.00
9590-010	Loss on Flood	472,988.00	0.00
9865-010	AMORT-INTANGIBLE ASSETS	325,265.00	325,265.00
Subtotal : None		758,648.00	401,255.00
Total [S3L2.22C1]	Other A & G Expenses	758,648.00	401,255.00

Group : [S3L2B.1C1] Advertising Marketing

Subgroup : None			
5132-010	ADVERTISING-DIRECTORY	0.00	635.00
5133-010	BUSINESS PROMOTION	16,355.00	13,142.00
Subtotal : None		16,355.00	13,777.00
Total [S3L2B.1C1]	Advertising Marketing	16,355.00	13,777.00

Group : [S3L2B.6C1] Legal: Other

Subgroup : None			
5124-010	LEGAL FEES	74,416.00	29,693.00
Subtotal : None		74,416.00	29,693.00
Total [S3L2B.6C1]	Legal: Other	74,416.00	29,693.00

Group : [S3L2B.8C1] Management Company Fees

Subgroup : None			
5120-010	MANAGEMENT/FINANCIAL SERVICES	968,064.00	904,728.00
Subtotal : None		968,064.00	904,728.00
Total [S3L2B.8C1]	Management Company Fees	968,064.00	904,728.00

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

Subgroup : None

9740-010	INT-WORKING CAPITAL	19,126.00	23,471.00
Subtotal : None		19,126.00	23,471.00
Total [S3L2B.10C1]	Interest on Working Capital	19,126.00	23,471.00

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

Subgroup : None

9765-010	PENALTIES	9,770.00	50.00
Subtotal : None		9,770.00	50.00
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including	9,770.00	50.00

Group : [S3L2B.14C1] Bad Debt Expenses

Subgroup : None

9608-010	BAD DEBTS-OTHER:SNF CERTIFIED	404,853.00	322,476.00
Subtotal : None		404,853.00	322,476.00
Total [S3L2B.14C1]	Bad Debt Expenses	404,853.00	322,476.00

Group : [S3L2B.15C1] User Fee Assessment

Subgroup : None

9920-010	STATE ASSESSMENT	1,044,382.00	941,784.00
Subtotal : None		1,044,382.00	941,784.00
Total [S3L2B.15C1]	User Fee Assessment	1,044,382.00	941,784.00

Group : [S3L3.5C1] Plant Operations: Salaires

Subgroup : None

5501-010	SAL-MAINT SUPERVISOR	51,441.00	51,502.00
5501-013	SAL-MAINT SUPERVISOR	3,124.00	4,663.00
5501-014	SAL-MAINT SUPERVISOR	0.00	1,800.00
5501-015	SAL-MAINT SUPERVISOR	1,423.00	1,570.00
5501-017	SAL-MAINT SUPERVISOR	858.00	2,465.00
5515-010	SAL-MAINTENANCE STAFF	35,910.00	38,419.00
5515-011	SAL-MAINTENANCE STAFF	1,647.00	1,119.00
5515-013	SAL-MAINTENANCE STAFF	1,613.00	1,694.00
5515-014	SAL-MAINTENANCE STAFF	700.00	697.00
5515-015	SAL-MAINTENANCE STAFF	915.00	1,087.00
5515-017	SAL-MAINTENANCE STAFF	153.00	213.00
5515-018	SAL-MAINTENANCE STAFF	384.00	0.00
Subtotal : None		98,168.00	105,229.00
Total [S3L3.5C1]	Plant Operations: Salaires	98,168.00	105,229.00

Group : [S3L3.8C1] Plant Operations: Purchased Service

Subgroup : None

5543-010	GROUNDSKEEPING	17,480.00	19,066.00
5546-010	MAINTENANCE CONTRACTS	48,662.00	44,184.00
5547-010	RUBBISH REMOVAL	85,130.00	63,099.00
5548-010	SNOW REMOVAL	9,739.00	18,945.00
Subtotal : None		161,011.00	145,294.00
Total [S3L3.8C1]	Plant Operations: Purchased Service	161,011.00	145,294.00

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

Subgroup : None

5538-010	MAINTENANCE SUPPLIES	49,900.00	56,976.00
5539-010	MAINTENANCE & REPAIRS	77,242.00	44,904.00
5542-010	MINOR EQUIP EXPENSE	0.00	451.00
Subtotal : None		127,142.00	102,331.00
Total [S3L3.9C1]	Plant Operations: Supplies & Expenses	127,142.00	102,331.00

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

Subgroup : None

5571-010	WATER & SEWER	161,348.00	166,433.00
5572-010	GAS/PROPANE	108,067.00	100,389.00
5573-010	FUEL OIL	454.00	917.00
5574-010	ELECTRICITY	219,997.00	224,201.00
Subtotal : None		489,866.00	491,940.00
Total [S3L3.10C1]	Plant Operatins: Utilities	489,866.00	491,940.00

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

Subgroup : None

6323-010	DIETICIAN CONSULTING FEE	108,975.00	87,898.00
Subtotal : None		108,975.00	87,898.00
Total [S3L3.16C1]	Dietician: Purchased Service	108,975.00	87,898.00

Group : [S3L3.18C1] Dietary: Salaries

Subgroup : None

6301-010	SAL-FOOD SERVICE SUPERVISOR	71,907.00	63,403.00
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6301-013	SAL-FOOD SERVICE SUPERVISOR	6,071.00	5,634.00
6301-014	SAL-FOOD SERVICE SUPERVISOR	2,246.00	1,603.00
6301-015	SAL-FOOD SERVICE SUPERVISOR	2,097.00	2,010.00
6301-017	SAL-FOOD SERVICE SUPERVISOR	5,254.00	3,926.00
6305-010	SAL-COOKS	180,693.00	120,452.00
6305-011	SAL-COOKS	46,182.00	19,577.00
6305-013	SAL-COOKS	8,052.00	6,399.00
6305-014	SAL-COOKS	2,512.00	1,740.00
6305-015	SAL-COOKS	3,672.00	3,641.00
6305-017	SAL-COOKS	600.00	526.00
6305-018	SAL-COOKS	2,936.00	482.00
6315-010	SAL-DIETARY STAFF	321,673.00	320,019.00
6315-011	SAL-DIETARY STAFF	80,783.00	96,298.00
6315-013	SAL-DIETARY STAFF	15,955.00	16,038.00
6315-014	SAL-DIETARY STAFF	7,924.00	5,271.00
6315-015	SAL-DIETARY STAFF	8,727.00	8,170.00
6315-017	SAL-DIETARY STAFF	1,133.00	622.00
6315-018	SAL-DIETARY STAFF	2,360.00	7,417.00
6332-010	ALLOCATED SAL DIETARY	0.00	1,400.00
Subtotal : None		770,777.00	684,628.00
Total [S3L3.18C1] Dietary: Salaries		770,777.00	684,628.00

Group : [S3L3.21C1] Dietary: Food

Subgroup : None			
6334-010	FOOD	486,636.00	460,937.00
Subtotal : None		486,636.00	460,937.00
Total [S3L3.21C1] Dietary: Food		486,636.00	460,937.00

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

Subgroup : None			
6336-010	DISHES & UTENSILS	695.00	433.00
6338-010	DIETARY SUPPLIES	49,747.00	48,301.00
Subtotal : None		50,442.00	48,734.00
Total [S3L3.23C1] Dietary: Supplies & Expenses		50,442.00	48,734.00

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

Subgroup : [S3L3.27C1] Housekeeping Purchased Service			
5939-010	PURCHASE SERVICE-HOUSEKEEPIN	532,323.00	549,813.00
Subtotal [S3L3.27C1] Housekeeping Purchased Service		532,323.00	549,813.00

Subgroup : [S3L3.27C1] Laundry Purchased Service

5739-010	PURCHASE SERVICE-LAUNDRY	177,441.00	183,271.00
Subtotal [S3L3.27C1] Laundry Purchased Service		177,441.00	183,271.00

Total [S3L3.27C1] Housekeeping / Laundry: Purchased		709,764.00	733,084.00
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Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense

Subgroup : [S3L3.28C1] Laundry Supplies & Expense			
5738-010	LAUNDRY SUPPLIES	690.00	1,148.00
Subtotal [S3L3.28C1] Laundry Supplies & Expense		690.00	1,148.00

Total [S3L3.28C1] Housekeeping / Laundry: Supplies &		690.00	1,148.00
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Group : [S3L3.29C1] Housekeeping / Laundry: Linen & Bedding

Subgroup : None			
5740-010	LINENS & BEDDING	678.00	441.00
5938-010	HOUSEKEEPING SUPPLIES	711.00	565.00
Subtotal : None		1,389.00	1,006.00
Total [S3L3.29C1] Housekeeping / Laundry: Linen & Be		1,389.00	1,006.00

Group : [S3L3.31C1] Quality Assurance (QA) Professional: Salaires

Subgroup : None			
8304-010	SAL-QUALITY IMPROVEMENT DIREC	82,787.00	81,479.00
8304-013	SAL-QUALITY IMPROVEMENT DIREC	7,963.00	5,457.00
8304-014	SAL-QUALITY IMPROVEMENT DIREC	2,672.00	2,215.00
8304-015	SAL-QUALITY IMPROVEMENT DIREC	3,730.00	3,831.00
8304-017	SAL-QUALITY IMPROVEMENT DIREC	987.00	910.00
Subtotal : None		98,139.00	93,892.00
Total [S3L3.31C1] Quality Assurance (QA) Professional:		98,139.00	93,892.00

Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries

Subgroup : None			
8317-010	SAL-UNIT SECRETARY	61,361.00	28,557.00
8317-011	SAL-UNIT SECRETARY	130.00	2,778.00
8317-013	SAL-UNIT SECRETARY	2,360.00	3,198.00
8317-014	SAL-UNIT SECRETARY	1,753.00	(650.00)

8317-015	SAL-UNIT SECRETARY	1,762.00	871.00
8319-010	SAL-MEDICAL RECORDS	43,187.00	37,185.00
8319-011	SAL-MEDICAL RECORDS	1,310.00	317.00
8319-013	SAL-MEDICAL RECORDS	3,508.00	2,387.00
8319-014	SAL-MEDICAL RECORDS	1,395.00	1,255.00
8319-015	SAL-MEDICAL RECORDS	1,209.00	1,173.00
8319-017	SAL-MEDICAL RECORDS	2,225.00	937.00
8319-018	SAL-MEDICAL RECORDS	482.00	0.00
Subtotal : None		120,682.00	78,008.00
Total [S3L3.36C1] Unit Clerks & Medical Records: Salari		120,682.00	78,008.00

Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries

Subgroup : [S3L3.40C1] MMQ Salaries			
8307-010	SAL-MMQ NURSE SALARIES	63,512.00	59,342.00
8307-013	SAL-MMQ NURSE SALARIES	7,049.00	4,742.00
8307-014	SAL-MMQ NURSE SALARIES	352.00	0.00
8307-015	SAL-MMQ NURSE SALARIES	1,685.00	1,628.00
8307-017	SAL-MMQ NURSE SALARIES	10,000.00	1,650.00
8435-010	MDS/MMQ INTERCOMPANY	28,821.00	3,003.00
Subtotal [S3L3.40C1] MMQ Salaries		111,419.00	70,365.00

Subgroup : [S3L3.40C1] MDS Salaries			
8306-010	SAL-MDS/PPS NURSE SALARIES	205,816.00	198,638.00
8306-013	SAL-MDS/PPS NURSE SALARIES	11,984.00	9,944.00
8306-014	SAL-MDS/PPS NURSE SALARIES	6,552.00	5,237.00
8306-015	SAL-MDS/PPS NURSE SALARIES	5,205.00	4,624.00
8306-017	SAL-MDS/PPS NURSE SALARIES	40,128.00	17,342.00
Subtotal [S3L3.40C1] MDS Salaries		269,685.00	235,785.00

Total [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) E		381,104.00	306,150.00
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Group : [S3L3.48C1] Social Service Worker: Salaries

Subgroup : None			
6701-010	SAL-SOCIAL SERVICES	248,528.00	221,672.00
6701-013	SAL-SOCIAL SERVICES	19,286.00	18,105.00
6701-014	SAL-SOCIAL SERVICES	2,803.00	7,021.00
6701-015	SAL-SOCIAL SERVICES	7,039.00	6,522.00
6701-017	SAL-SOCIAL SERVICES	712.00	705.00
Subtotal : None		278,368.00	254,025.00
Total [S3L3.48C1] Social Service Worker: Salaries		278,368.00	254,025.00

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

Subgroup : None			
6728-010	SOCIAL SERVICES CONSULTANT	0.00	6,210.00
Subtotal : None		0.00	6,210.00
Total [S3L3.51C1] Social Service Worker: Purchased Se		0.00	6,210.00

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

Subgroup : None			
7927.10	PT INDIRECT	191,609.94	257,727.00
7937.04	OT INDIRECT	144,386.63	158,315.00
7947.10	ST INDIRECT	44,291.66	36,028.00
Subtotal : None		380,288.23	452,070.00
Total [S3L3.56C1] Indirect Restorative Therapy: Salaries		380,288.23	452,070.00

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

Subgroup : None			
7431-010	PURCH SRVC ST- INDIRECT	616.00	327.00
8140-010	PURCH SRVC OT-INDIRECT	15,204.00	872.00
Subtotal : None		15,820.00	1,199.00
Total [S3L3.59C1] Indirect Restorative Therapy: Consult		15,820.00	1,199.00

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

Subgroup : None			
7300-010	SAL-DIRECTOR OF REHAB	196,078.00	172,011.00
7300-013	SAL-DIRECTOR OF REHAB	12,389.00	10,333.00
7300-014	SAL-DIRECTOR OF REHAB	1,977.00	3,479.00
7300-015	SAL-DIRECTOR OF REHAB	5,457.00	5,082.00
7300-017	SAL-DIRECTOR OF REHAB	3,547.00	1,002.00
7301-010	SAL-PHYSICAL THERAPIST	140,588.96	66,797.00
7301-011	SAL-PHYSICAL THERAPIST	0.00	1,677.00
7301-013	SAL-PHYSICAL THERAPIST	13,796.00	11,628.00
7301-014	SAL-PHYSICAL THERAPIST	6,906.00	7,906.00
7301-015	SAL-PHYSICAL THERAPIST	6,484.00	6,281.00
7301-017	SAL-PHYSICAL THERAPIST	1,166.00	1,126.00
7303-010	SAL-PHYSICAL THERAPY ASSISTANT	60,081.10	101,440.00

7303-011	SAL-PHYSICAL THERAPY ASSISTANT	5,241.00	1,041.00
7303-013	SAL-PHYSICAL THERAPY ASSISTANT	9,464.00	12,935.00
7303-014	SAL-PHYSICAL THERAPY ASSISTANT	2,382.00	7,177.00
7303-015	SAL-PHYSICAL THERAPY ASSISTANT	5,094.00	6,272.00
7303-017	SAL-PHYSICAL THERAPY ASSISTANT	857.00	994.00
7401-010	SAL-SPEECH THERAPIST	92,020.34	112,171.00
7401-011	SAL-SPEECH THERAPIST	2,980.00	2,832.00
7401-013	SAL-SPEECH THERAPIST	9,491.00	9,135.00
7401-014	SAL-SPEECH THERAPIST	8,835.00	1,868.00
7401-015	SAL-SPEECH THERAPIST	4,762.00	3,304.00
7401-017	SAL-SPEECH THERAPIST	520.00	510.00
7401-018	SAL-SPEECH THERAPIST	514.00	332.00
8120-010	SAL- OCCUPATIONAL THERAPY	188,956.79	128,046.00
8120-011	SAL- OCCUPATIONAL THERAPY	2,152.00	5,570.00
8120-013	SAL- OCCUPATIONAL THERAPY	13,981.00	14,190.00
8120-014	SAL- OCCUPATIONAL THERAPY	8,597.00	6,067.00
8120-015	SAL- OCCUPATIONAL THERAPY	7,485.00	8,765.00
8120-017	SAL- OCCUPATIONAL THERAPY	2,184.00	1,784.00
8125-010	SAL-COTA	11,004.58	36,880.00
8125-011	SAL-COTA	0.00	54.00
8125-013	SAL-COTA	0.00	2,388.00
8125-014	SAL-COTA	0.00	1,605.00
8125-015	SAL-COTA	1,326.00	1,700.00
8125-017	SAL-COTA	0.00	261.00
8125-018	SAL-COTA	0.00	391.00
Subtotal : None		826,316.77	755,034.00
Total [S3L3.60C1] Direct Restorative Therapy: Salaries		826,316.77	755,034.00

Group : [S3L3.62C1] Direct Restorative Therapy: Consultants			
Subgroup : None			
7430-010	PURCH SRVC ST- DIRECT	1,967.00	274.00
7528-010	INHALIOXYGEN THERAPY CONSULT/	16,280.00	20,438.00
7539-010	OXYGEN THERAPY-PRIVATE	0.00	175.00
7540-010	OXYGEN THERAPY-MEDICAID	11.00	0.00
7550-010	OXYGEN THERAPY-MEDICARE	0.00	878.00
8130-010	PURCH SRVC OT- DIRECT	33,666.00	8,488.00
Subtotal : None		51,924.00	30,253.00
Total [S3L3.62C1] Direct Restorative Therapy: Consultar		51,924.00	30,253.00

Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries			
Subgroup : None			
6501-010	SAL-RECREATION SUPERVISOR	55,554.00	53,908.00
6501-013	SAL-RECREATION SUPERVISOR	4,944.00	4,860.00
6501-014	SAL-RECREATION SUPERVISOR	994.00	2,035.00
6501-015	SAL-RECREATION SUPERVISOR	1,612.00	1,562.00
6501-017	SAL-RECREATION SUPERVISOR	250.00	240.00
6515-010	SAL-RECREATION STAFF	151,067.00	142,399.00
6515-011	SAL-RECREATION STAFF	1,738.00	12,558.00
6515-013	SAL-RECREATION STAFF	5,434.00	4,835.00
6515-014	SAL-RECREATION STAFF	3,865.00	3,627.00
6515-015	SAL-RECREATION STAFF	4,189.00	3,805.00
6515-017	SAL-RECREATION STAFF	1,398.00	1,152.00
6515-018	SAL-RECREATION STAFF	1,684.00	1,147.00
Subtotal : None		232,729.00	232,128.00
Total [S3L3.64C1] Recreational Therapy/Activities: Salar		232,729.00	232,128.00

Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service			
Subgroup : None			
6539-010	PURCHASE SERVICE-RECREATION	14,833.00	15,860.00
Subtotal : None		14,833.00	15,860.00
Total [S3L3.67C1] Recreational Therapy/Activities: Purc		14,833.00	15,860.00

Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses			
Subgroup : None			
6538-010	RECREATION SUPPLIES	14,302.00	13,006.00
6545-010	CABLE TV SERVICES	33,565.00	31,066.00
Subtotal : None		47,867.00	44,072.00
Total [S3L3.68C1] Recreational Therapy/Activities: Supp		47,867.00	44,072.00

Group : [S3L3.78C1] Travel: Motor Vehicle Expense			
Subgroup : None			
5160-010	AUTO EXPENSE	521.00	413.00
Subtotal : None		521.00	413.00
Total [S3L3.78C1] Travel: Motor Vehicle Expense		521.00	413.00

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

Subgroup : None			
5371-010	EDUCATION-STAFF	515.00	0.00
5375-010	TUITION REIMB	806.00	4,420.00
Subtotal : None		1,321.00	4,420.00
Total [S3L3.80C1] Variable Job Related Education		1,321.00	4,420.00

Group : [S3L3.82C1] Physician Services: Medical Director			
Subgroup : None			
7020-010	MEDICAL DIRECTOR FEES	40,004.00	35,441.00
Subtotal : None		40,004.00	35,441.00
Total [S3L3.82C1] Physician Services: Medical Director		40,004.00	35,441.00

Group : [S3L3.85C1] Physician Services: Employee Physicals			
Subgroup : None			
7050-010	PHYSICIAN SERVICES-MEDICARE	0.00	121.00
7762-010	COVID TESTING EMPLOYEES/CONTR	0.00	201,210.00
Subtotal : None		0.00	201,331.00
Total [S3L3.85C1] Physician Services: Employee Physicals		0.00	201,331.00

Group : [S3L3.87C1] Legend Drugs			
Subgroup : None			
7318-010	PHYSICAL THERAPY SUPPLIES	14,531.00	14,336.00
7418-010	SPEECH THERAPY SUPPLIES	105.00	166.00
7538-010	INHAL/OXYGEN SUPPLIES	82,300.00	68,381.00
7629-010	DRUGS-MEDICINE CABINET	72,530.00	54,277.00
7640-010	DRUGS-MEDICAID	3,743.00	12,057.00
7650-010	DRUGS-MEDICARE	195,238.00	182,743.00
7660-010	DRUGS-OTHER	166,539.00	138,477.00
7683-010	BILLABLE MED A SUPPLIES	0.00	816.00
7686-010	MED SUPPLIES MANAGED CARE	1,758.00	548.00
7690-010	SUPPLIES-PATIENT PERSONAL	12,764.00	5,790.00
7692-010	ENTERAL THERAPY SUPPLIES	8,660.00	1,978.00
7695-010	IV THERAPY-MED A	16,344.00	17,398.00
7698-010	IV THERAPY-MANAGED CARE/OTHEF	28,779.00	30,507.00
7730-010	LAB-PRIVATE	280.00	212.00
7740-010	LAB-MEDICAID	1,644.00	2,396.00
7750-010	LAB-MEDICARE A	33,289.00	37,569.00
7760-010	LAB-OTHER	26,337.00	13,667.00
7850-010	AMBULANCE- MEDICARE	141,584.00	25,213.00
7860-010	AMBULANCE-OTHER	0.00	528.00
8030-010	X-RAY-PRIVATE	70.00	70.00
8040-010	X-RAY-MEDICAID	0.00	935.00
8050-010	X-RAY-MEDICARE A	7,185.00	9,642.00
8055-010	X-RAY-MEDICARE B	808.00	3,628.00
8060-010	X-RAY-OTHER	7,106.00	6,325.00
8148-010	OT-SUPPLIES	4,733.00	2,194.00
8150-010	OT-MEDICARE A	0.00	167.00
Subtotal : None		826,327.00	630,020.00
Total [S3L3.87C1] Legend Drugs		826,327.00	630,020.00

Group : [S3L3.89C1] House Supplies Not Resold			
Subgroup : None			
5149-010	OUTPATIENT SUPPLIES AND EXPENS	0.00	421.00
8437-010	SUPPLEMENTS	37,379.00	36,931.00
8438-010	NURSING SUPPLIES	249,226.00	262,981.00
Subtotal : None		286,605.00	300,333.00
Total [S3L3.89C1] House Supplies Not Resold		286,605.00	300,333.00

Group : [S3L3.92C1] Pharmacy Consultant			
Subgroup : None			
7628-010	PHARMACY CONSULTING FEES	18,885.00	18,285.00
Subtotal : None		18,885.00	18,285.00
Total [S3L3.92C1] Pharmacy Consultant		18,885.00	18,285.00

Group : [S3L4.1C1] Depreciaton			
Subgroup : [S3L4.1C] Building Depreciation			
9821-010	DEPREC-BUILDING	346,790.00	438,176.00
Subtotal [S3L4.1C1A] Building Depreciation		346,790.00	438,176.00

Subgroup : [S3L4.1C] Improvements Depreciation			
9820-010	DEPREC-LAND IMPROVEMENTS	88,824.00	89,152.00
9823-010	DEPREC-BUILDING IMPROVEMENTS	71,567.00	0.00
9824-010	DEPREC-OTHER IMPROVEMENTS	27,646.00	26,554.00
Subtotal [S3L4.1C1B] Improvements Depreciation		188,037.00	115,706.00

Subgroup : [S3L4.1C] Equipment Depreciation

9825-010	DEPREC-FIXED EQUIPMENT	682.00	682.00
9827-010	DEPREC-FURNITURE & EQUIP	76,797.00	75,113.00
9829-010	DEPREC COMPUTER EQUIPMENT	17,427.00	20,069.00
Subtotal [S3L4.1C1C] Equipment Depreciation		94,906.00	95,864.00
Total [S3L4.1C1] Depreciaton		629,733.00	649,746.00
Group : [S3L4.2C1] Long Term Interest Expense SNF-CR			
Subgroup : None			
9710-010	INTEREST- MORTGAGE	655,078.00	670,340.00
9715-010	MORTGAGE INSURANCE PREMIUM	129,563.00	132,389.00
9845-010	AMORT-FINANCE FEES	19,142.00	19,558.00
Subtotal : None		803,783.00	822,287.00
Total [S3L4.2C1] Long Term Interest Expense SNF-CR		803,783.00	822,287.00
Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR			
Subgroup : None			
5565-010	REAL PROPERTY TAXES	99,996.00	100,001.00
Subtotal : None		99,996.00	100,001.00
Total [S3L4.8C1] Real Estate Tax Expense-SNF-CR		99,996.00	100,001.00
Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR			
Subgroup : None			
8441-010	MEDICAL EQUIPMENT RENTAL	34,238.00	16,601.00
Subtotal : None		34,238.00	16,601.00
Total [S3L4.12C1] Other Fixed Cost Expense-SNF-CR		34,238.00	16,601.00
Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
5364-010	HEALTH WELFARE INSURANCE	769,439.00	648,400.00
Subtotal : None		769,439.00	648,400.00
Total [CLA-53.01] LA-Group Health/Life		769,439.00	648,400.00
Group : [CLA-53.02] LA-Employee Pensions			
Subgroup : None			
5366-010	PENSION EXPENSE	61,419.00	28,760.00
Subtotal : None		61,419.00	28,760.00
Total [CLA-53.02] LA-Employee Pensions		61,419.00	28,760.00
Group : [CLA-53.03] LA-Employee Benefits			
Subgroup : None			
5362-010	FAMILY MEDICAL LEAVE TAX	31,651.00	34,555.00
5378-010	EMPLOYEE RELATIONS	9,897.00	15,500.00
5380-010	OTHER BENEFITS	31,523.00	27,078.00
Subtotal : None		73,071.00	77,133.00
Total [CLA-53.03] LA-Employee Benefits		73,071.00	77,133.00
Group : [CLA-53.04] LA-Payroll Taxes			
Subgroup : None			
5360-010	FICA EXPENSE	753,517.00	741,877.00
5361-010	STATE UNEMPLOYMENT TAXES	77,124.00	73,369.00
Subtotal : None		830,641.00	815,246.00
Total [CLA-53.04] LA-Payroll Taxes		830,641.00	815,246.00
Group : [CLA-53.05] LA-Workers Comp			
Subgroup : None			
5363-010	WORKMANS COMP INSURANCE	143,212.00	141,247.00
Subtotal : None		143,212.00	141,247.00
Total [CLA-53.05] LA-Workers Comp		143,212.00	141,247.00
NET (INCOME) LOSS		0.00	0.00
Sum of Account Groups		0.00	0.00

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