

Client: **A443972 - Alliance Health of Massachusetts, Inc.**
Engagement: **MDMC 2023 - Rosewood Nursing Home**
Period Ending: **12/31/2023**
Trial Balance: **T03-01 - 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 : [1000] Balance Sheet						
Subgroup : None						
1101-010	CASH - MONEY MARKET	0.00	305,197.00		0.00	305,197.00
1102-010	PETTY CASH	2,000.00	2,000.00		0.00	2,000.00
1113-010	CASH CHKG - CITIZENS ROSEWOOD	851,209.60	117,114.00		0.00	117,114.00
1118-010	CASH-PAYROLL	0.00	5,438.00		0.00	5,438.00
1172-010	PAYROLL CLEARING	0.02	(12.00)		0.00	(12.00)
1300-010	ACCTS REC-PRIVATE-SNF	103,236.73	100,114.00		0.00	100,114.00
1302-010	ACCTS REC-MEDICAID-SNF	1,006,060.25	1,310,965.00		0.00	1,310,965.00
1304-010	ACCTS REC-MEDICARE A-SNF	297,388.81	345,116.00		0.00	345,116.00
1305-010	ACCTS REC-MEDICARE B-SNF	19,072.54	17,569.00		0.00	17,569.00
1308-010	ACCTS REC-MANAGED CARE/HMO-SNF	484,944.03	317,231.00		0.00	317,231.00
1329-010	BAD DEBT RESERVE	(257,353.36)	(258,634.00)		0.00	(258,634.00)
1346-010	EXCHANGE	0.00	4,860.00		0.00	4,860.00
1365-010	A/R OTHER	0.00	2,180.00		0.00	2,180.00
1530-010	PREPAID INSURANCE	83,548.74	38,722.00		0.00	38,722.00
1580-010	PREPAID EXPENSES-OTHER	11,658.57	11,716.00		0.00	11,716.00
1726-010	DUE TO/FROM ABBOTT - NEW	(20,870.72)	(68,792.00)		0.00	(68,792.00)
1727-010	DUE TO/FROM BALDWINVILLE	33,064.54	0.00		0.00	0.00
1728-010	DUE TO/FROM BRAINTREE	1,490.00	0.00		0.00	0.00
1729-010	DUE TO/FROM DEVEREUX - OLD	0.00	1,588.00		0.00	1,588.00
1730-010	DUE TO/FROM DEVEREUX - NEW	(132,443.36)	(256,591.00)		0.00	(256,591.00)
1731-010	DUE TO/FROM MARINA BAY	3,002.68	0.00		0.00	0.00
1740-010	DEFERRED FINANCE FEES	270,731.03	270,731.00		0.00	270,731.00
1743-010	ACCUM AMORT FINANCE FEES	(59,715.33)	(71,465.00)		0.00	(71,465.00)
1751-010	HUD MIP ESCROW	57,928.99	57,176.00		0.00	57,176.00
1752-010	HUD INSURANCE ESCROW	22,027.53	110,897.00		0.00	110,897.00
1754-010	TAX ESCROW	14,325.77	57,526.00		0.00	57,526.00
1758-010	HUD CAPITAL REPL RESERVE	531,846.76	555,895.00		0.00	555,895.00
1902-010	LAND	2,290,691.00	2,290,691.00		0.00	2,290,691.00
1912-010	BUILDING	8,655,457.00	8,655,457.00		0.00	8,655,457.00
1919-010	ACCUM DEPREC-BUILDING	(4,760,454.00)	(4,976,838.00)		0.00	(4,976,838.00)
1922-010	BUILDING IMPROVEMENTS	1,354,621.06	1,416,317.00		0.00	1,416,317.00
1929-010	ACCUM DEPR-BUILD IMPROVEMENTS	(557,554.39)	(626,278.00)		0.00	(626,278.00)
1932-010	FIXED EQUIPMENT	1,525,596.80	1,525,597.00		0.00	1,525,597.00
1935-010	OTHER IMPROVEMENTS	573,162.22	628,016.00		0.00	628,016.00
1936-010	ACCUM DEPREC-OTHER IMPROVEMENT	(159,448.19)	(189,386.00)		0.00	(189,386.00)
1939-010	ACCUM DEPREC-FIXED EQUIPMENT	(1,515,439.96)	(1,516,962.00)		0.00	(1,516,962.00)
1942-010	LEASEHOLD IMPROVEMENTS	854,209.13	854,209.00		0.00	854,209.00
1949-010	ACCUM DEPREC-LEASEHOLD IMPROVE	(92,539.33)	(177,960.00)		0.00	(177,960.00)
1952-010	FURNITURE & EQUIPMENT	214,918.97	264,975.00		0.00	264,975.00
1959-010	ACCUM DEPREC-FURN & EQUIPMENT	(158,894.50)	(197,695.00)		0.00	(197,695.00)
1972-010	COMPUTER EQUIPMENT	215,031.22	216,997.00		0.00	216,997.00
1979-010	ACCUM DEPREC-COMPUTER EQUIPMEN	(205,269.15)	(211,692.00)		0.00	(211,692.00)
1982-010	SOFTWARE	95,387.91	95,388.00		0.00	95,388.00
1989-010	ACCUM AMORT-SOFTWARE	(95,387.91)	(95,388.00)		0.00	(95,388.00)
2102-010	ACCOUNTS PAYABLE-TRADE	(2,510,449.94)	(1,201,591.00)		0.00	(1,201,591.00)
2165-010	UNEARNED INCOME	(13,405.94)	(20,236.00)		0.00	(20,236.00)
2170-010	ACCRUED EXPENSES-OPERATING	(320,379.43)	(383,999.00)		0.00	(383,999.00)
2306-010	MORTGAGE - S/T	(221,162.00)	(229,278.00)		0.00	(229,278.00)
2514-010	W/H FEDERAL INCOME TAXES	(0.01)	(1,639.00)		0.00	(1,639.00)
2516-010	W/H FICA TAXES	0.00	(909.00)		0.00	(909.00)
2517-010	W/H MEDICARE TAXES	0.00	(219.00)		0.00	(219.00)
2526-010	W/H STATE INC TAX - MA	0.00	(722.00)		0.00	(722.00)
2530-010	Other Withholdings/Misc.	0.00	(1,853.00)		0.00	(1,853.00)
2536-010	W/H GARNISHMENTS	0.00	(74.00)		0.00	(74.00)
2538-010	FAMILY MEDICAL LEAVE TAX	0.00	(52.00)		0.00	(52.00)
2540-010	LIFE INSURANCE WITHHELD	(1,076.30)	(2,040.00)		0.00	(2,040.00)
2550-010	ACCRUED PAYROLL	(138,121.21)	(126,571.00)		0.00	(126,571.00)
2560-010	ACCRUED FICA TAXES	(12,004.02)	(12,168.00)		0.00	(12,168.00)
2564-010	ACCD BONUS	(5,275.00)	(8,476.00)		0.00	(8,476.00)
2565-010	ACCD VACATION	(156,915.33)	(159,065.00)		0.00	(159,065.00)
2568-010	ACCD PENSION/401(K)	0.00	(1,314.00)		0.00	(1,314.00)
2756-010	ALLIANCE WORKING CAPITAL LINE	(650,000.00)	0.00		0.00	0.00
2910-010	MORTGAGE- L/T	(11,682,032.28)	(11,452,755.00)		0.00	(11,452,755.00)
3251-010	UNRESTRICTED NET ASSETS	(5,167,999.60)	3,038,709.00		0.00	3,038,709.00
3251-011	UNRESTRICTED NET ASSETS	1,982,010.51	2,599,774.00		0.00	2,599,774.00
3251-012	UNRESTRICTED NET ASSETS	473,272.76	473,273.00		0.00	473,273.00
3251-013	UNRESTRICTED NET ASSETS	1,444,525.71	1,706,726.00		0.00	1,706,726.00
3251-014	UNRESTRICTED NET ASSETS	537,927.92	649,312.00		0.00	649,312.00
3251-015	UNRESTRICTED NET ASSETS	891,949.50	1,066,492.00		0.00	1,066,492.00
3251-016	UNRESTRICTED NET ASSETS	24,299.77	26,066.00		0.00	26,066.00
3251-017	UNRESTRICTED NET ASSETS	1,119,179.87	1,724,506.00		0.00	1,724,506.00
3251-018	UNRESTRICTED NET ASSETS	89,124.01	101,409.00		0.00	101,409.00

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		12/31/2022	12/31/2023			12/31/2023
3400-010	RETAINED EARNINGS	(7,232,687.22)	(7,232,687.00)		0.00	(7,232,687.00)
Subtotal : None		(9,991,976.53)	1,482,608.00		0.00	1,482,608.00
Total [1000] Balance Sheet		(9,991,976.53)	1,482,608.00		0.00	1,482,608.00
Group : [3000] P & L						
Subgroup : None						
3024.06	REVENUE-MEDICAID RESOURCE	(1,261,209.00)	0.00		(1,426,647.00)	(1,426,647.00)
				CAIDJE - 1	(1,426,647.00)	
3026.07	CommonwealthCare Income	(64,322.00)	0.00		(76,202.93)	(76,202.93)
				CAIDJE -	(76,202.93)	
3026.08	Evercare Income	(273,135.00)	0.00		(261,193.88)	(261,193.88)
				CAIDJE -	(261,193.88)	
3027.00	Medicaid Managed Care Income	(159,173.00)	0.00		(365,363.54)	(365,363.54)
				CAIDJE -	(365,363.54)	
3028.00	Hospice - MCD Income	(529,588.00)	0.00		(874,311.63)	(874,311.63)
				CAIDJE -	(874,311.63)	
4000-010	PRIVATE ROOM & BOARD:SNF	(1,475,305.24)	(2,393,305.00)		0.00	(2,393,305.00)
4013-010	DRUGS & PHARMACY:PRIV SNF	(390.89)	133.00		0.00	133.00
4025-010	ANCILLARY ALLOW:PRIV SNF	(5,021.51)	36,172.00		0.00	36,172.00
4050-010	MEDICAID ROOM & BOARD:SNF	(10,492,848.23)	(12,808,217.00)		2,300,958.63	(10,507,258.37)
				CAIDJE -	1,426,647.00	
				CAIDJE -	874,311.63	
4050-011	MEDICAID ROOM & BOARD:SNF	0.00	(33,725.00)		0.00	(33,725.00)
4058-010	ROOM & BOARD ALLOW:SNF	6,606,218.51	6,679,115.00		0.00	6,679,115.00
4061-010	PHYSICAL THERAPY:MD SNF	0.00	(5,575.00)		0.00	(5,575.00)
4063-010	DRUGS & PHARMACY:MD SNF	(33,650.20)	(23,049.00)		0.00	(23,049.00)
4068-010	OCCUPATIONAL THER:MD SNF	0.00	(3,840.00)		0.00	(3,840.00)
4075-010	ANCILLARY ALLOWNCE:MD SNF	33,650.20	32,464.00		0.00	32,464.00
4100-010	MEDICARE A R & B:SNF	(3,815,571.24)	(2,502,121.00)		0.00	(2,502,121.00)
4111-010	PHYSICAL THERAPY:MC A SNF	(823,105.00)	(678,330.00)		0.00	(678,330.00)
4112-010	SPEECH THERAPY:MC A SNF	(268,410.00)	(202,135.00)		0.00	(202,135.00)
4113-010	DRUGS & PHARMACY:MC A SNF	(232,408.59)	(159,671.00)		0.00	(159,671.00)
4115-010	LABORATORY:MC A SNF	(31,131.08)	(17,540.00)		0.00	(17,540.00)
4117-010	X-RAY:MC A SNF	(8,742.95)	(6,377.00)		0.00	(6,377.00)
4118-010	OCCUP THERAPY:MC A SNF	(710,380.00)	(592,655.00)		0.00	(592,655.00)
4125-010	CONTRACT ALLOW:MC A SNF	2,077,597.79	831,777.00		0.00	831,777.00
4130-010	OTHER ROOM & BOARD:SNF	(2,111,755.00)	(2,564,293.00)		702,760.35	(1,861,532.65)
				CAIDJE -	702,760.35	
4138-010	ROOM & BOARD ALLOW:SNF	717,382.66	967,920.00		0.00	967,920.00
4141-010	PHYSICAL THERAPY:OTH SNF	(467,390.00)	(355,775.00)		0.00	(355,775.00)
4142-010	SPEECH THERAPY:OTH SNF	(115,910.00)	(64,490.00)		0.00	(64,490.00)
4143-010	DRUGS & PHARMACY:OTH SNF	(129,389.22)	(83,410.00)		0.00	(83,410.00)
4144-010	MEDICAL SUPPLIES:OTH SNF	(923.68)	(1,194.00)		0.00	(1,194.00)
4145-010	LABORATORY:OTH SNF	(12,735.35)	(9,582.00)		0.00	(9,582.00)
4147-010	X-RAY:OTH SNF	(6,005.93)	(3,331.00)		0.00	(3,331.00)
4148-010	OCCUP THERAPY:OTH SNF	(389,100.00)	(280,000.00)		0.00	(280,000.00)
4155-010	ANCILLARY ALLOW:OTH SNF	1,028,851.61	790,685.00		0.00	790,685.00
4161-010	PHYSICAL THERAPY:MC B	(183,131.32)	(243,196.00)		0.00	(243,196.00)
4162-010	SPEECH THERAPY:MC B	(49,090.00)	(60,195.00)		0.00	(60,195.00)
4163-010	DRUGS & PHARMACY:MC B	(30,180.96)	(51,975.00)		0.00	(51,975.00)
4165-010	LABORATORY:MC B	(32,200.00)	0.00		0.00	0.00
4168-010	OCCUPATIONAL THERAPY:MC B	(137,895.00)	(162,375.00)		0.00	(162,375.00)
4174-010	OTHER-MEDICARE PART B	(750.00)	0.00		0.00	0.00
4175-010	ANCILLARY ALLOWANCE:MC B	260,955.81	305,493.00		0.00	305,493.00
4685-010	REVENUE MEDICAL RECORDS	(15.00)	0.00		0.00	0.00
4845-010	INTEREST INCOME	(684.57)	(15,941.00)		0.00	(15,941.00)
4855-010	CABLE/TELEVISION/TELEPHONE SAL	(11,093.50)	(13,525.00)		0.00	(13,525.00)
4883-010	STATE STIMULUS INCOME	(411,463.69)	0.00		0.00	0.00
4884-010	FEDERAL STIMULUS INCOME	(72,703.00)	0.00		0.00	0.00
4886-010	GRANT AND FUNDRAISING INCOME	(2,723.48)	0.00		0.00	0.00
4887-010	OTHER INCOME - COVID TEST	(294,132.00)	(67,392.00)		0.00	(67,392.00)
4888-010	MISCELLANEOUS INCOME	(9,897.12)	(1,729.00)		0.00	(1,729.00)
4889-010	ERC INCOME	0.00	(3,098,545.00)		0.00	(3,098,545.00)
5101-010	SAL-ADMINISTRATOR	126,522.41	134,988.00		0.00	134,988.00
5101-013	SAL-ADMINISTRATOR	14,554.49	10,577.00		0.00	10,577.00
5101-014	SAL-ADMINISTRATOR	937.36	994.00		0.00	994.00
5101-015	SAL-ADMINISTRATOR	3,694.21	3,603.00		0.00	3,603.00
5101-016	SAL-ADMINISTRATOR	6,000.00	6,725.00		0.00	6,725.00
5115-010	SAL-OFFICE/CLERICAL	152,582.86	230,059.00		0.00	230,059.00
5115-011	SAL-OFFICE/CLERICAL	5,742.64	14,277.00		0.00	14,277.00
5115-013	SAL-OFFICE/CLERICAL	7,919.16	10,129.00		0.00	10,129.00
5115-014	SAL-OFFICE/CLERICAL	1,642.72	3,562.00		0.00	3,562.00
5115-015	SAL-OFFICE/CLERICAL	4,246.59	5,797.00		0.00	5,797.00
5115-016	SAL-OFFICE/CLERICAL	625.00	0.00		0.00	0.00
5115-017	SAL-OFFICE/CLERICAL	4,374.74	5,651.00		0.00	5,651.00

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5115-018	SAL-OFFICE/CLERICAL	570.75	198.00		0.00	198.00
5120-010	MANAGEMENT/FINANCIAL SERVICES	841,800.00	900,732.00		0.00	900,732.00
5124-010	LEGAL FEES	5,286.32	20,139.00		0.00	20,139.00
5126-010	ACCOUNTING FEES	35,568.00	35,568.00		0.00	35,568.00
5128-010	OTHER PROFESSIONAL FEES	29,364.00	77,821.00		5,980.20	83,801.20
				CAIDJE -	5,980.20	
5129-010	TELEPHONE	32,462.74	34,948.00		0.00	34,948.00
5130-010	CELL PHONE EXPENSE	1,550.00	2,503.00		0.00	2,503.00
5131-010	ADVERTISING-HELP WANTED	11,500.58	41,935.00		0.00	41,935.00
5133-010	BUSINESS PROMOTION	10,936.47	10,593.00		0.00	10,593.00
5135-010	MEMBERSHIP DUES	17,676.26	18,839.00		0.00	18,839.00
5137-010	LICENSES	345.00	1,313.00		0.00	1,313.00
5138-010	OFFICE SUPPLIES	26,987.14	30,381.00		0.00	30,381.00
5138-017	OFFICE SUPPLIES	0.00	331.00		0.00	331.00
5140-010	COURIER & POSTAGE	6,830.58	6,226.00		0.00	6,226.00
5141-010	ADMIN-EQUIP RENTAL	24,728.66	24,716.00		0.00	24,716.00
5142-010	EMPLOYEE TRAVEL	862.29	697.00		0.00	697.00
5145-010	BANK CHARGES	18,048.33	18,100.00		0.00	18,100.00
5146-010	PAYROLL PROCESSING FEES	16,282.35	17,107.00		0.00	17,107.00
5148-010	DATA PROCESSING FEES	103,957.97	110,702.00		0.00	110,702.00
5160-010	AUTO EXPENSE	330.28	112.00		0.00	112.00
5170-010	INSURANCE-GENERAL	175,848.52	185,081.00		0.00	185,081.00
5360-010	FICA EXPENSE	499,408.75	450,275.00		0.00	450,275.00
5361-010	STATE UNEMPLOYMENT TAXES	26,385.08	27,480.00		0.00	27,480.00
5362-010	FAMILY MEDICAL LEAVE TAX	23,143.31	18,698.00		0.00	18,698.00
5363-010	WORKMANS COMP INSURANCE	101,856.89	100,102.00		0.00	100,102.00
5364-010	HEALTH WELFARE INSURANCE	336,405.03	361,958.00		0.00	361,958.00
5366-010	PENSION EXPENSE	19,300.37	25,516.00		0.00	25,516.00
5370-010	SEMINARS & MEETINGS	3,982.50	435.00		0.00	435.00
5370-017	SEMINARS & MEETINGS	0.00	120.00		0.00	120.00
5371-010	EDUCATION-STAFF	0.00	8,962.00		0.00	8,962.00
5375-010	TUITION REIMB	4,100.00	5,000.00		0.00	5,000.00
5378-010	EMPLOYEE RELATIONS	10,598.54	7,278.00		0.00	7,278.00
5380-010	OTHER BENEFITS	19,204.43	18,989.00		0.00	18,989.00
5501-010	SAL-MAINT SUPERVISOR	58,734.45	62,414.00		0.00	62,414.00
5501-013	SAL-MAINT SUPERVISOR	3,648.70	3,875.00		0.00	3,875.00
5501-014	SAL-MAINT SUPERVISOR	1,290.24	0.00		0.00	0.00
5501-015	SAL-MAINT SUPERVISOR	1,642.05	1,725.00		0.00	1,725.00
5501-017	SAL-MAINT SUPERVISOR	2,592.00	10,414.00		0.00	10,414.00
5515-010	SAL-MAINTENANCE STAFF	23,267.23	24,502.00		0.00	24,502.00
5515-013	SAL-MAINTENANCE STAFF	1,324.51	1,540.00		0.00	1,540.00
5515-014	SAL-MAINTENANCE STAFF	358.67	1,054.00		0.00	1,054.00
5515-015	SAL-MAINTENANCE STAFF	498.02	484.00		0.00	484.00
5515-017	SAL-MAINTENANCE STAFF	0.00	288.00		0.00	288.00
5538-010	MAINTENANCE SUPPLIES	44,206.52	38,189.00		0.00	38,189.00
5539-010	MAINTENANCE & REPAIRS	54,915.48	49,597.00		0.00	49,597.00
5539-016	MAINTENANCE & REPAIRS	(5,234.00)	0.00		0.00	0.00
5543-010	GROUNDKEEPING	18,473.75	16,286.00		0.00	16,286.00
5546-010	MAINTENANCE CONTRACTS	41,471.89	44,701.00		0.00	44,701.00
5547-010	RUBBISH REMOVAL	25,397.89	35,330.00		0.00	35,330.00
5548-010	SNOW REMOVAL	17,625.00	10,938.00		0.00	10,938.00
5565-010	REAL PROPERTY TAXES	79,999.96	79,167.00		0.00	79,167.00
5571-010	WATER & SEWER	80,010.74	105,156.00		0.00	105,156.00
5572-010	GAS/PROPANE	26,645.12	26,928.00		0.00	26,928.00
5573-010	FUEL OIL	1,098.00	0.00		0.00	0.00
5574-010	ELECTRICITY	125,472.42	151,397.00		0.00	151,397.00
5738-010	LAUNDRY SUPPLIES	560.05	3,316.00		0.00	3,316.00
5739-010	PURCHASE SERVICE-LAUNDRY	144,696.56	138,867.00		0.00	138,867.00
5740-010	LINENS & BEDDING	928.81	2,945.00		0.00	2,945.00
5938-010	HOUSEKEEPING SUPPLIES	303.86	112.00		0.00	112.00
5939-010	PURCHASE SERVICE-HOUSEKEEPING	434,890.01	416,601.00		0.00	416,601.00
6301-010	SAL-FOOD SERVICE SUPERVISOR	66,839.59	77,563.00		0.00	77,563.00
6301-013	SAL-FOOD SERVICE SUPERVISOR	3,889.58	3,147.00		0.00	3,147.00
6301-014	SAL-FOOD SERVICE SUPERVISOR	1,200.83	599.00		0.00	599.00
6301-015	SAL-FOOD SERVICE SUPERVISOR	1,814.13	2,050.00		0.00	2,050.00
6301-017	SAL-FOOD SERVICE SUPERVISOR	1,250.00	0.00		0.00	0.00
6303-010	SAL-DIETICIAN	61,542.72	40,330.00		0.00	40,330.00
6303-011	SAL-DIETICIAN	0.00	591.00		0.00	591.00
6303-013	SAL-DIETICIAN	2,752.90	2,078.00		0.00	2,078.00
6303-014	SAL-DIETICIAN	0.00	554.00		0.00	554.00
6303-015	SAL-DIETICIAN	2,563.82	881.00		0.00	881.00
6303-017	SAL-DIETICIAN	2,930.00	420.00		0.00	420.00
6303-018	SAL-DIETICIAN	0.00	192.00		0.00	192.00
6305-010	SAL-COOKS	69,189.90	110,306.00		0.00	110,306.00
6305-011	SAL-COOKS	6,652.56	9,459.00		0.00	9,459.00

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Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
6305-013	SAL-COOKS	2,473.58	4,435.00		0.00	4,435.00
6305-014	SAL-COOKS	822.01	2,028.00		0.00	2,028.00
6305-015	SAL-COOKS	2,301.12	2,555.00		0.00	2,555.00
6305-017	SAL-COOKS	750.00	559.00		0.00	559.00
6305-018	SAL-COOKS	438.00	684.00		0.00	684.00
6315-010	SAL-DIETARY STAFF	218,602.10	273,742.00		0.00	273,742.00
6315-011	SAL-DIETARY STAFF	36,817.21	13,827.00		0.00	13,827.00
6315-013	SAL-DIETARY STAFF	12,278.68	9,252.00		0.00	9,252.00
6315-014	SAL-DIETARY STAFF	4,855.11	5,611.00		0.00	5,611.00
6315-015	SAL-DIETARY STAFF	6,383.47	6,529.00		0.00	6,529.00
6315-016	SAL-DIETARY STAFF	375.00	0.00		0.00	0.00
6315-017	SAL-DIETARY STAFF	2,370.00	3,116.00		0.00	3,116.00
6315-018	SAL-DIETARY STAFF	1,413.91	445.00		0.00	445.00
6323-010	DIETICIAN CONSULTING FEE	8,378.95	37,067.00		0.00	37,067.00
6332-010	ALLOCATED SAL DIETARY	(6,700.16)	320.00		0.00	320.00
6334-010	FOOD	314,546.98	372,882.00		0.00	372,882.00
6336-010	DISHES & UTENSILS	895.16	138.00		0.00	138.00
6338-010	DIETARY SUPPLIES	51,352.35	43,682.00		0.00	43,682.00
6501-010	SAL-RECREATION SUPERVISOR	53,602.14	48,946.00		0.00	48,946.00
6501-011	SAL-RECREATION SUPERVISOR	0.00	646.00		0.00	646.00
6501-013	SAL-RECREATION SUPERVISOR	2,773.68	2,606.00		0.00	2,606.00
6501-014	SAL-RECREATION SUPERVISOR	2,196.51	1,065.00		0.00	1,065.00
6501-015	SAL-RECREATION SUPERVISOR	2,061.20	1,393.00		0.00	1,393.00
6501-017	SAL-RECREATION SUPERVISOR	6,424.36	9,770.00		0.00	9,770.00
6515-010	SAL-RECREATION STAFF	36,502.99	54,166.00		0.00	54,166.00
6515-011	SAL-RECREATION STAFF	681.15	1,108.00		0.00	1,108.00
6515-013	SAL-RECREATION STAFF	1,361.32	1,869.00		0.00	1,869.00
6515-014	SAL-RECREATION STAFF	1,101.84	700.00		0.00	700.00
6515-015	SAL-RECREATION STAFF	1,439.33	1,678.00		0.00	1,678.00
6515-017	SAL-RECREATION STAFF	447.77	1,291.00		0.00	1,291.00
6515-018	SAL-RECREATION STAFF	189.00	345.00		0.00	345.00
6538-010	RECREATION SUPPLIES	4,608.15	5,106.00		0.00	5,106.00
6539-010	PURCHASE SERVICE-RECREATION	4,150.00	4,125.00		0.00	4,125.00
6545-010	CABLE TV SERVICES	16,740.90	17,926.00		0.00	17,926.00
6701-010	SAL-SOCIAL SERVICES	93,508.53	88,244.00		0.00	88,244.00
6701-013	SAL-SOCIAL SERVICES	5,730.17	4,047.00		0.00	4,047.00
6701-014	SAL-SOCIAL SERVICES	2,903.03	761.00		0.00	761.00
6701-015	SAL-SOCIAL SERVICES	3,800.51	3,817.00		0.00	3,817.00
6701-017	SAL-SOCIAL SERVICES	0.00	2,599.00		0.00	2,599.00
6715-010	SAL-ADMISSIONS	106,049.82	76,184.00		0.00	76,184.00
6715-013	SAL-ADMISSIONS	3,628.21	4,809.00		0.00	4,809.00
6715-014	SAL-ADMISSIONS	1,967.25	1,661.00		0.00	1,661.00
6715-015	SAL-ADMISSIONS	3,245.18	2,182.00		0.00	2,182.00
6715-017	SAL-ADMISSIONS	1,250.00	1,583.00		0.00	1,583.00
6728-010	SOCIAL SERVICES CONSULTANT	35,080.00	79,973.00		0.00	79,973.00
7020-010	MEDICAL DIRECTOR FEES	62,400.00	51,100.00		0.00	51,100.00
7300-010	SAL-DIRECTOR OF REHAB	99,210.13	102,783.00		0.00	102,783.00
7300-013	SAL-DIRECTOR OF REHAB	7,158.40	6,555.00		0.00	6,555.00
7300-014	SAL-DIRECTOR OF REHAB	910.68	1,948.00		0.00	1,948.00
7300-015	SAL-DIRECTOR OF REHAB	2,917.01	2,837.00		0.00	2,837.00
7301-010	SAL-PHYSICAL THERAPIST	22,056.56	205,023.00		(198,407.25)	6,615.75
7301-011	SAL-PHYSICAL THERAPIST	6,896.66	1,066.00	CAIDJE -	(198,407.25)	1,066.00
7301-013	SAL-PHYSICAL THERAPIST	13,012.72	13,727.00		0.00	13,727.00
7301-014	SAL-PHYSICAL THERAPIST	6,721.66	5,659.00		0.00	5,659.00
7301-015	SAL-PHYSICAL THERAPIST	4,634.40	4,933.00		0.00	4,933.00
7301-017	SAL-PHYSICAL THERAPIST	(9.84)	546.00		0.00	546.00
7303-010	SAL-PHYSICAL THERAPY ASSISTANT	205,963.16	165,589.00		0.00	165,589.00
7303-011	SAL-PHYSICAL THERAPY ASSISTANT	2,209.15	0.00		0.00	0.00
7303-013	SAL-PHYSICAL THERAPY ASSISTANT	12,737.08	9,179.00		0.00	9,179.00
7303-014	SAL-PHYSICAL THERAPY ASSISTANT	5,638.26	5,812.00		0.00	5,812.00
7303-015	SAL-PHYSICAL THERAPY ASSISTANT	4,830.66	4,018.00		0.00	4,018.00
7303-017	SAL-PHYSICAL THERAPY ASSISTANT	27.43	273.00		0.00	273.00
7318-010	PHYSICAL THERAPY SUPPLIES	11,399.61	13,685.00		0.00	13,685.00
7401-010	SAL-SPEECH THERAPIST	81,695.01	104,022.00		(51,295.19)	52,726.81
7401-011	SAL-SPEECH THERAPIST	3,785.45	564.00	CAIDJE -	(51,295.19)	564.00
7401-013	SAL-SPEECH THERAPIST	7,681.17	7,620.00		0.00	7,620.00
7401-014	SAL-SPEECH THERAPIST	2,219.96	2,234.00		0.00	2,234.00
7401-015	SAL-SPEECH THERAPIST	2,462.43	2,387.00		0.00	2,387.00
7528-010	INHAL/OXYGEN THERAPY CONSULTAN	11,147.50	13,740.00		0.00	13,740.00
7628-010	PHARMACY CONSULTING FEES	5,680.34	5,394.00		0.00	5,394.00
7629-010	DRUGS-MEDICINE CABINET	20,794.88	27,283.00		0.00	27,283.00
7640-010	DRUGS-MEDICAID	25,769.18	15,517.00		0.00	15,517.00
7650-010	DRUGS-MEDICARE	120,600.92	97,389.00		0.00	97,389.00

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7660-010	DRUGS-OTHER	77,855.61	46,095.00		0.00	46,095.00
7683-010	BILLABLE MED A SUPPLIES	814.14	546.00		0.00	546.00
7685-010	MEDICAID MEDICAL SUPPLIES	228.04	407.00		0.00	407.00
7686-010	MED SUPPLIES MANAGED CARE	0.00	215.00		0.00	215.00
7690-010	SUPPLIES-PATIENT PERSONAL	4,872.67	7,323.00		0.00	7,323.00
7695-010	IV THERAPY-MED A	34,732.05	6,359.00		0.00	6,359.00
7698-010	IV THERAPY-MANAGED CARE/OTHER	10,707.55	8,323.00		0.00	8,323.00
7750-010	LAB-MEDICARE A	25,865.19	13,501.00		0.00	13,501.00
7760-010	LAB-OTHER	12,341.36	10,649.00		0.00	10,649.00
7761-010	COVID TESTING RESIDENTS	19,575.00	0.00		0.00	0.00
7762-010	COVID TESTING EMPLOYEES/CONTRAC	159,000.00	0.00		0.00	0.00
7824.00	SALARIES - PT INDIRECT	155,069.00	0.00		198,407.25	198,407.25
				CAIDJE - 2	198,407.25	
7834.00	SALARIES - OT INDIRECT	114,947.00	0.00		146,079.72	146,079.72
				CAIDJE - 2	146,079.72	
7840-010	AMBULANCE-MEDICAID	0.00	616.00		0.00	616.00
7844.00	SALARIES - ST INDIRECT	28,458.00	0.00		51,295.19	51,295.19
				CAIDJE - 2	51,295.19	
7850-010	AMBULANCE- MEDICARE	16,867.67	21,019.00		0.00	21,019.00
7860-010	AMBULANCE-OTHER	0.00	388.00		0.00	388.00
8050-010	X-RAY-MEDICARE A	9,479.69	6,265.00		0.00	6,265.00
8060-010	X-RAY-OTHER	3,597.10	2,281.00		0.00	2,281.00
8120-010	SAL- OCCUPATIONAL THERAPY	90,184.02	223,135.00		(146,079.72)	77,055.28
				CAIDJE -	(146,079.72)	
8120-011	SAL- OCCUPATIONAL THERAPY	663.56	329.00		0.00	329.00
8120-013	SAL- OCCUPATIONAL THERAPY	7,422.37	11,137.00		0.00	11,137.00
8120-014	SAL- OCCUPATIONAL THERAPY	5,347.84	5,946.00		0.00	5,946.00
8120-015	SAL- OCCUPATIONAL THERAPY	4,613.74	5,274.00		0.00	5,274.00
8120-018	SAL- OCCUPATIONAL THERAPY	0.00	416.00		0.00	416.00
8125-010	SAL-COTA	110,469.64	80,774.00		0.00	80,774.00
8125-011	SAL-COTA	5,194.55	4,186.00		0.00	4,186.00
8125-013	SAL-COTA	3,738.61	2,700.00		0.00	2,700.00
8125-014	SAL-COTA	3,403.91	2,137.00		0.00	2,137.00
8125-015	SAL-COTA	3,183.94	3,687.00		0.00	3,687.00
8125-017	SAL-COTA	623.96	0.00		0.00	0.00
8125-018	SAL-COTA	0.00	240.00		0.00	240.00
8126-010	COTA INTERCOMPANY	(371.48)	0.00		0.00	0.00
8148-010	OT-SUPPLIES	5,907.06	5,487.00		0.00	5,487.00
8301-010	SAL-DIRECTOR OF NURSES	72,426.82	100,781.00		0.00	100,781.00
8301-013	SAL-DIRECTOR OF NURSES	6,171.52	6,415.00		0.00	6,415.00
8301-014	SAL-DIRECTOR OF NURSES	2,709.82	2,154.00		0.00	2,154.00
8301-015	SAL-DIRECTOR OF NURSES	3,235.27	2,674.00		0.00	2,674.00
8301-016	SAL-DIRECTOR OF NURSES	0.00	3,976.00		0.00	3,976.00
8301-017	SAL-DIRECTOR OF NURSES	5,250.00	5,663.00		0.00	5,663.00
8303-010	SAL-ASST DIRECTOR OF NURSES	60,101.00	55,437.00		0.00	55,437.00
8303-013	SAL-ASST DIRECTOR OF NURSES	3,787.65	3,463.00		0.00	3,463.00
8303-014	SAL-ASST DIRECTOR OF NURSES	2,168.61	1,568.00		0.00	1,568.00
8303-015	SAL-ASST DIRECTOR OF NURSES	2,346.69	1,244.00		0.00	1,244.00
8303-017	SAL-ASST DIRECTOR OF NURSES	5,183.54	47,649.00		0.00	47,649.00
8303-018	SAL-ASST DIRECTOR OF NURSES	259.62	0.00		0.00	0.00
8304-010	SAL-QUALITY IMPROVEMENT DIRECT	69,477.56	48,216.00		0.00	48,216.00
8304-013	SAL-QUALITY IMPROVEMENT DIRECT	5,136.07	2,346.00		0.00	2,346.00
8304-014	SAL-QUALITY IMPROVEMENT DIRECT	1,581.94	392.00		0.00	392.00
8304-015	SAL-QUALITY IMPROVEMENT DIRECT	2,104.02	1,472.00		0.00	1,472.00
8304-017	SAL-QUALITY IMPROVEMENT DIRECT	19,305.60	24,560.00		0.00	24,560.00
8306-010	SAL-MDS/PPS NURSE SALARIES	203,498.74	192,423.00		0.00	192,423.00
8306-013	SAL-MDS/PPS NURSE SALARIES	8,538.13	17,348.00		0.00	17,348.00
8306-014	SAL-MDS/PPS NURSE SALARIES	5,262.12	5,162.00		0.00	5,162.00
8306-015	SAL-MDS/PPS NURSE SALARIES	5,176.97	4,994.00		0.00	4,994.00
8306-017	SAL-MDS/PPS NURSE SALARIES	5,367.20	0.00		0.00	0.00
8307-010	SAL-MMQ NURSE SALARIES	26,384.46	35,062.00		0.00	35,062.00
8307-013	SAL-MMQ NURSE SALARIES	(972.94)	2,210.00		0.00	2,210.00
8307-014	SAL-MMQ NURSE SALARIES	787.30	918.00		0.00	918.00
8307-015	SAL-MMQ NURSE SALARIES	1,506.82	851.00		0.00	851.00
8307-017	SAL-MMQ NURSE SALARIES	0.00	2,227.00		0.00	2,227.00
8308-010	SAL-NURSE SUPERVISORS:SNF	127,776.88	240,849.00		0.00	240,849.00
8308-011	SAL-NURSE SUPERVISORS:SNF	8,864.70	29,422.00		0.00	29,422.00
8308-013	SAL-NURSE SUPERVISORS:SNF	16,567.60	14,389.00		0.00	14,389.00
8308-014	SAL-NURSE SUPERVISORS:SNF	3,903.16	6,322.00		0.00	6,322.00
8308-015	SAL-NURSE SUPERVISORS:SNF	10,321.58	11,774.00		0.00	11,774.00
8308-017	SAL-NURSE SUPERVISORS:SNF	33,055.93	13,886.00		0.00	13,886.00
8311-010	SAL-RN:SNF CERT	506,194.60	369,175.00		0.00	369,175.00
8311-011	SAL-RN:SNF CERT	42,091.36	28,909.00		0.00	28,909.00
8311-013	SAL-RN:SNF CERT	22,396.31	20,925.00		0.00	20,925.00
8311-014	SAL-RN:SNF CERT	11,708.97	10,261.00		0.00	10,261.00

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8311-015	SAL-RN:SNF CERT	13,937.82	19,352.00		0.00	19,352.00
8311-017	SAL-RN:SNF CERT	60,675.33	22,495.00		0.00	22,495.00
8311-018	SAL-RN:SNF CERT	3,689.49	1,518.00		0.00	1,518.00
8312-010	SAL-LPN:SNF CERT	644,964.08	442,735.00		0.00	442,735.00
8312-011	SAL-LPN:SNF CERT	218,240.78	125,186.00		0.00	125,186.00
8312-013	SAL-LPN:SNF CERT	36,508.68	22,567.00		0.00	22,567.00
8312-014	SAL-LPN:SNF CERT	15,945.50	14,702.00		0.00	14,702.00
8312-015	SAL-LPN:SNF CERT	26,752.94	25,252.00		0.00	25,252.00
8312-017	SAL-LPN:SNF CERT	136,406.34	51,179.00		0.00	51,179.00
8312-018	SAL-LPN:SNF CERT	3,839.69	952.00		0.00	952.00
8313-010	SAL-CERT AIDES SNF CERT	1,095,296.86	1,070,603.00		0.00	1,070,603.00
8313-011	SAL-CERT AIDES SNF CERT	276,503.59	202,857.00		0.00	202,857.00
8313-013	SAL-CERT AIDES SNF CERT	46,399.16	48,569.00		0.00	48,569.00
8313-014	SAL-CERT AIDES SNF CERT	20,630.83	29,683.00		0.00	29,683.00
8313-015	SAL-CERT AIDES SNF CERT	49,762.53	48,659.00		0.00	48,659.00
8313-017	SAL-CERT AIDES SNF CERT	310,191.94	151,180.00		0.00	151,180.00
8313-018	SAL-CERT AIDES SNF CERT	1,884.88	4,329.00		0.00	4,329.00
8317-010	SAL-UNIT SECRETARY	11,915.81	17,204.00		0.00	17,204.00
8317-011	SAL-UNIT SECRETARY	188.40	0.00		0.00	0.00
8317-013	SAL-UNIT SECRETARY	(20.89)	441.00		0.00	441.00
8317-014	SAL-UNIT SECRETARY	460.00	181.00		0.00	181.00
8317-015	SAL-UNIT SECRETARY	751.70	254.00		0.00	254.00
8317-018	SAL-UNIT SECRETARY	0.00	523.00		0.00	523.00
8318-010	SAL-SCHEDULER	36,891.65	27,661.00		0.00	27,661.00
8318-011	SAL-SCHEDULER	3,048.41	963.00		0.00	963.00
8318-013	SAL-SCHEDULER	2,098.00	1,099.00		0.00	1,099.00
8318-014	SAL-SCHEDULER	1,509.17	700.00		0.00	700.00
8318-015	SAL-SCHEDULER	1,230.82	1,204.00		0.00	1,204.00
8318-017	SAL-SCHEDULER	5,490.20	597.00		0.00	597.00
8318-018	SAL-SCHEDULER	0.00	96.00		0.00	96.00
8319-010	SAL-MEDICAL RECORDS	31,475.83	33,159.00		0.00	33,159.00
8319-011	SAL-MEDICAL RECORDS	183.00	1,101.00		0.00	1,101.00
8319-013	SAL-MEDICAL RECORDS	1,505.37	1,266.00		0.00	1,266.00
8319-014	SAL-MEDICAL RECORDS	1,198.86	1,048.00		0.00	1,048.00
8319-015	SAL-MEDICAL RECORDS	1,083.98	1,226.00		0.00	1,226.00
8319-017	SAL-MEDICAL RECORDS	1,369.40	985.00		0.00	985.00
8319-018	SAL-MEDICAL RECORDS	0.00	196.00		0.00	196.00
8426-010	DNS INTERCOMPANY	39,452.28	0.00		0.00	0.00
8430-010	NURSING ADMIN INTERCOMPANY	56,666.25	16,465.00		0.00	16,465.00
8435-010	MDS/MMQ INTERCOMPANY	(35,872.28)	(28,821.00)		0.00	(28,821.00)
8437-010	SUPPLEMENTS	23,344.40	22,325.00		0.00	22,325.00
8438-010	NURSING SUPPLIES	260,187.12	250,148.00		0.00	250,148.00
8441-010	MEDICAL EQUIPMENT RENTAL	10,276.00	19,736.00		0.00	19,736.00
8449-010	PURCH SERV-DNS:SNF CERT	0.00	54,978.00		0.00	54,978.00
8450-010	PURCH SERV-RN:SNF CERT	498,577.42	708,045.00		0.00	708,045.00
8452-010	PURCH SERV-LPN:SNF CERT	531,362.81	838,541.00		0.00	838,541.00
8454-010	PURCHASE SERV-AIDES:SNF	504,812.15	867,886.00		(5,980.20)	861,905.80
				CAIDJE -	(5,980.20)	
8455-010	PURCH SERV-OTHER NURSING	0.00	5,980.00		0.00	5,980.00
9570-010	(GAIN)LOSS ON REFINANCING	9,045,673.76	0.00		0.00	0.00
9580-010	INSURANCE RECOVERY	0.00	(5,529.00)		0.00	(5,529.00)
9604-010	BAD DEBTS-MEDICARE:SNF CERTIFI	13,730.50	0.00		0.00	0.00
9608-010	BAD DEBTS-OTHER:SNF CERTIFIED	83,376.94	140,358.00		0.00	140,358.00
9710-010	INTEREST- MORTGAGE	433,257.98	425,404.00		0.00	425,404.00
9715-010	MORTGAGE INSURANCE PREMIUM	78,005.83	76,592.00		0.00	76,592.00
9740-010	INT-WORKING CAPITAL	21,707.70	15,086.00		0.00	15,086.00
9765-010	PENALTIES	32,955.31	0.00		0.00	0.00
9821-010	DEPREC-BUILDING	216,384.00	216,384.00		0.00	216,384.00
9823-010	DEPREC-BUILDING IMPROVEMENTS	67,234.80	68,724.00		0.00	68,724.00
9824-010	DEPREC-OTHER IMPROVEMENTS	27,475.65	29,938.00		0.00	29,938.00
9825-010	DEPREC-FIXED EQUIPMENT	46,470.44	1,522.00		0.00	1,522.00
9826-010	DEPREC-LEASEHOLD IMPROVEMENTS	85,420.92	85,421.00		0.00	85,421.00
9827-010	DEPREC-FURNITURE & EQUIP	41,808.88	38,800.00		0.00	38,800.00
9828-010	DEPREC SOFTWARE	0.07	0.00		0.00	0.00
9829-010	DEPREC COMPUTER EQUIPMENT	10,547.32	6,423.00		0.00	6,423.00
9845-010	AMORT-FINANCE FEES	11,966.95	11,750.00		0.00	11,750.00
9848-010	EQUITY TRANSFER	(100,000.00)	0.00		0.00	0.00
9920-010	STATE ASSESSMENT	699,625.58	825,123.00		0.00	825,123.00
Subtotal : None		9,991,976.53	(1,482,608.00)		(0.00)	(1,482,608.00)
Total [3000] P & L		9,991,976.53	(1,482,608.00)		(0.00)	(1,482,608.00)
Sum of Account Groups		0.00	0.00		0.00	0.00
Net (Income) Loss		0.00	0.00		0.00	0.00

Tickmarks

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Client: **A443972 - Alliance Health of Massachusetts, Inc.**
Engagement: **MDMC 2023 - Rosewood Nursing Home**
Period Ending: **12/31/2023**
Trial Balance: **T03-01 - 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	305,197.00	0.00
1102-010	PETTY CASH	2,000.00	2,000.00
1113-010	CASH CHKG - CITIZENS ROSEWOOD	117,114.00	851,209.60
1118-010	CASH-PAYROLL	5,438.00	0.00
1172-010	PAYROLL CLEARING	(12.00)	0.02
Subtotal : None		429,737.00	853,209.62
Total [S6L1.1C1]	Cash and Cash Equivalents	429,737.00	853,209.62
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C A/ R Self-Pay Patients (Private)]			
1300-010	ACCTS REC-PRIVATE-SNF	100,114.00	103,236.73
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		100,114.00	103,236.73
Subgroup : [S6L1.5C A/r Medicare Non Managed Care]			
1304-010	ACCTS REC-MEDICARE A-SNF	345,116.00	297,388.81
1305-010	ACCTS REC-MEDICARE B-SNF	17,569.00	19,072.54
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		362,685.00	316,461.35
Subgroup : [S6L1.5C A/R Medicare Managed Care]			
1308-010	ACCTS REC-MANAGED CARE/HMO-S	317,231.00	484,944.03
Subtotal [S6L1.5C1E] A/R Medicare Managed Care		317,231.00	484,944.03
Subgroup : [S6L1.5C A/R Mass Medicaid Non Managed Care]			
1302-010	ACCTS REC-MEDICAID-SNF	1,310,965.00	1,006,060.25
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care		1,310,965.00	1,006,060.25
Total [S6L1.5C1]	Payer Accounts Receivable	2,090,995.00	1,910,702.36
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
1329-010	BAD DEBT RESERVE	(258,634.00)	(257,353.36)
Subtotal : None		(258,634.00)	(257,353.36)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(258,634.00)	(257,353.36)
Group : [S6L1.8C1]	Receivable from Affiliates/Related Parties		
Subgroup : None			
1727-010	DUE TO/FROM BALDWINVILLE	0.00	33,064.54
1728-010	DUE TO/FROM BRAINTREE	0.00	1,490.00
1729-010	DUE TO/FROM DEVEREUX - OLD	1,588.00	0.00
1731-010	DUE TO/FROM MARINA BAY	0.00	3,002.68
Subtotal : None		1,588.00	37,557.22
Total [S6L1.8C1]	Receivable from Affiliates/Related Parties	1,588.00	37,557.22
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			
1365-010	A/R OTHER	2,180.00	0.00
Subtotal : None		2,180.00	0.00
Total [S6L1.11C1]	Other Receivables	2,180.00	0.00
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
1530-010	PREPAID INSURANCE	38,722.00	83,548.74
Subtotal : None		38,722.00	83,548.74
Total [S6L1.13C1]	Prepaid Insurance	38,722.00	83,548.74
Group : [S6L1.15C1]	Other Prepaid Expenses		
Subgroup : None			
1580-010	PREPAID EXPENSES-OTHER	11,716.00	11,658.57
Subtotal : None		11,716.00	11,658.57
Total [S6L1.15C1]	Other Prepaid Expenses	11,716.00	11,658.57
Group : [S6L1.17C1]	Other Current Assets		
Subgroup : None			
1346-010	EXCHANGE	4,860.00	0.00
1754-010	TAX ESCROW	57,526.00	14,325.77
Subtotal : None		62,386.00	14,325.77
Total [S6L1.17C1]	Other Current Assets	62,386.00	14,325.77

Group : [S6L2.1C1] Land						
Subgroup : None						
1902-010	LAND	2,290,691.00	2,290,691.00			
Subtotal : None		2,290,691.00	2,290,691.00			
Total [S6L2.1C1] Land		2,290,691.00	2,290,691.00			
Group : [S6L2.2C1] Building						
Subgroup : [S6L2.2C Building Costs						
1912-010	BUILDING	8,655,457.00	8,655,457.00			
Subtotal [S6L2.2C1A] Building Costs		8,655,457.00	8,655,457.00			
Subgroup : [S6L2.2C A/D Building						
1919-010	ACCUM DEPREC-BUILDING	(4,976,838.00)	(4,760,454.00)			
Subtotal [S6L2.2C1B] A/D Building		(4,976,838.00)	(4,760,454.00)	(216,384.00)		
Total [S6L2.2C1] Building		3,678,619.00	3,895,003.00			
Group : [S6L2.3C1] Improvements - Cost						
Subgroup : [S6L2.3C Building Improvements						
1922-010	BUILDING IMPROVEMENTS	1,416,317.00	1,354,621.06			61,695.94
Subtotal [S6L2.3C1A] Building Improvements		1,416,317.00	1,354,621.06			
Subgroup : [S6L2.3C Leasehold Improvements						
1942-010	LEASEHOLD IMPROVEMENTS	854,209.00	854,209.13			(0.13)
Subtotal [S6L2.3C1B] Leasehold Improvements		854,209.00	854,209.13			
Subgroup : [S6L2.3C Other Improvements						
1935-010	OTHER IMPROVEMENTS	628,016.00	573,162.22			54,853.78
Subtotal [S6L2.3C1C] Other Improvements		628,016.00	573,162.22	2,898,542.00	2,781,992.41	116,549.59
Subgroup : [S6L2.3C A/D Building Improvements						
1929-010	ACCUM DEPR-BUILD IMPROVEMENT	(626,278.00)	(557,554.39)			
Subtotal [S6L2.3C1D] A/D Building Improvements		(626,278.00)	(557,554.39)			
Subgroup : [S6L2.3C A/D Leasehold Improvements						
1949-010	ACCUM DEPREC-LEASEHOLD IMPROV	(177,960.00)	(92,539.33)			
Subtotal [S6L2.3C1E] A/D Leasehold Improvements		(177,960.00)	(92,539.33)			
Subgroup : [S6L2.3C A/D Other Improvements						
1936-010	ACCUM DEPREC-OTHER IMPROVEMENT	(189,386.00)	(159,448.19)			
Subtotal [S6L2.3C1F] A/D Other Improvements		(189,386.00)	(159,448.19)	(993,624.00)	(809,541.91)	(184,082.09)
Total [S6L2.3C1] Improvements - Cost		1,904,918.00	1,972,450.50			
Group : [S6L2.4C1] Equipment						
Subgroup : [S6L2.4C Equipment Cost						
1932-010	FIXED EQUIPMENT	1,525,597.00	1,525,596.80		0.20	
1952-010	FURNITURE & EQUIPMENT	264,975.00	214,918.97		50,056.03	
1972-010	COMPUTER EQUIPMENT	216,997.00	215,031.22		1,965.78	
Subtotal [S6L2.4C1A] Equipment Cost		2,007,569.00	1,955,546.99		52,022.01	
Subgroup : [S6L2.4C A/D Equipment						
1939-010	ACCUM DEPREC-FIXED EQUIPMENT	(1,516,962.00)	(1,515,439.96)		(1,522.04)	
1959-010	ACCUM DEPREC-FURN & EQUIPMEN	(197,695.00)	(158,894.50)		(38,800.50)	
1979-010	ACCUM DEPREC-COMPUTER EQUIP	(211,692.00)	(205,269.15)		(6,422.85)	
Subtotal [S6L2.4C1b] A/D Equipment		(1,926,349.00)	(1,879,603.61)		(46,745.39)	
Total [S6L2.4C1] Equipment		81,220.00	75,943.38			
Group : [S6L2.5C1] Software/Limited Life Assets						
Subgroup : [S6L2.5C Software Cost						
1982-010	SOFTWARE	95,388.00	95,387.91			
Subtotal [S6L2.5C1A] Software Cost		95,388.00	95,387.91			
Subgroup : [S6L2.5C A/D Software						
1989-010	ACCUM AMORT-SOFTWARE	(95,388.00)	(95,387.91)			
Subtotal [S6L2.5C1B] A/D Software		(95,388.00)	(95,387.91)	(0.09)		
Total [S6L2.5C1] Software/Limited Life Assets		0.00	0.00			
Group : [S6L3.3C1] Other Deferred Charges and Non Current Assets						
Subgroup : None						
1751-010	HUD MIP ESCROW	57,176.00	57,928.99			
1752-010	HUD INSURANCE ESCROW	110,897.00	22,027.53			
1758-010	HUD CAPITAL REPL RESERVE	555,895.00	531,846.76			
Subtotal : None		723,968.00	611,803.28			
Total [S6L3.3C1] Other Deferred Charges and Non Cur		723,968.00	611,803.28			

Group : [S6L3.5C1] Mortgage Acquisition Costs			
Subgroup : None			
1740-010	DEFERRED FINANCE FEES	270,731.00	270,731.03
Subtotal : None		270,731.00	270,731.03
Total [S6L3.5C1]	Mortgage Acquisition Costs	270,731.00	270,731.03
Group : [S6L3.6C1] Accum Amort of Mortgage Acquisition Costs			
Subgroup : None			
1743-010	ACCUM AMORT FINANCE FEES	(71,465.00)	(59,715.33)
Subtotal : None		(71,465.00)	(59,715.33)
Total [S6L3.6C1]	Accum Amort of Mortgage Acquisition Costs	(71,465.00)	(59,715.33)
Group : [S6L5.1C1] Trade Payable			
Subgroup : None			
2102-010	ACCOUNTS PAYABLE-TRADE	(1,201,591.00)	(2,510,449.94)
Subtotal : None		(1,201,591.00)	(2,510,449.94)
Total [S6L5.1C1]	Trade Payable	(1,201,591.00)	(2,510,449.94)
Group : [S6L5.2C1] Accrued Expenses			
Subgroup : None			
2170-010	ACCRUED EXPENSES-OPERATING	(383,999.00)	(320,379.43)
Subtotal : None		(383,999.00)	(320,379.43)
Total [S6L5.2C1]	Accrued Expenses	(383,999.00)	(320,379.43)
Group : [S6L5.6C1] Long Term Debt, Current Portion-Banks, Mortgages, Other			
Subgroup : [S6L5.6C] Current LT Debt-Other Short Term Financing			
2756-010	ALLIANCE WORKING CAPITAL LINE	0.00	(650,000.00)
Subtotal [S6L5.6C1B] Current LT Debt-Other Short Term Financing		0.00	(650,000.00)
Total [S6L5.6C1]	Long Term Debt, Current Portion-Banks, Mortgages, Other	0.00	(650,000.00)
Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities			
Subgroup : [S6L5.7C] Accrued Salaries			
2550-010	ACCRUED PAYROLL	(126,571.00)	(138,121.21)
2564-010	ACCD BONUS	(8,476.00)	(5,275.00)
2565-010	ACCD VACATION	(159,065.00)	(156,915.33)
Subtotal [S6L5.7C1A] Accrued Salaries		(294,112.00)	(300,311.54)
Subgroup : [S6L5.7C] Accrued Payroll Taxes Withheld			
2514-010	W/H FEDERAL INCOME TAXES	(1,639.00)	(0.01)
2516-010	W/H FICA TAXES	(909.00)	0.00
2517-010	W/H MEDICARE TAXES	(219.00)	0.00
2526-010	W/H STATE INC TAX - MA	(722.00)	0.00
Subtotal [S6L5.7C1B] Accrued Payroll Taxes Withheld		(3,489.00)	(0.01)
Subgroup : [S6L5.7C] Accrued Payroll Taxes Payable			
2560-010	ACCRUED FICA TAXES	(12,168.00)	(12,004.02)
Subtotal [S6L5.7C1C] Accrued Payroll Taxes Payable		(12,168.00)	(12,004.02)
Subgroup : [S6L5.7C] Other Payroll Liabilities			
2530-010	Other Withholdings/Misc.	(1,853.00)	0.00
2536-010	W/H GARNISHMENTS	(74.00)	0.00
2538-010	FAMILY MEDICAL LEAVE TAX	(52.00)	0.00
2540-010	LIFE INSURANCE WITHHELD	(2,040.00)	(1,076.30)
2568-010	ACCD PENSION/401(K)	(1,314.00)	0.00
Subtotal [S6L5.7C1D] Other Payroll Liabilities		(5,333.00)	(1,076.30)
Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	(315,102.00)	(313,391.87)
Group : [S6L5.10C1] Other Current Liabilities			
Subgroup : None			
2165-010	UNEARNED INCOME	(20,236.00)	(13,405.94)
Subtotal : None		(20,236.00)	(13,405.94)
Total [S6L5.10C1]	Other Current Liabilities	(20,236.00)	(13,405.94)
Group : [S6L6.1C1] Mortgage Payable			
Subgroup : None			
2306-010	MORTGAGE - S/T	(229,278.00)	(221,162.00)
2910-010	MORTGAGE- L/T	(11,452,755.00)	(11,682,032.28)
Subtotal : None		(11,682,033.00)	(11,903,194.28)
Total [S6L6.1C1]	Mortgage Payable	(11,682,033.00)	(11,903,194.28)
Group : [S6L6.2C1] Due to Related Parties, Subsidiaries & Affiliates			
Subgroup : None			
1726-010	DUE TO/FROM ABBOTT - NEW	(68,792.00)	(20,870.72)
1730-010	DUE TO/FROM DEVEREUX - NEW	(256,591.00)	(132,443.36)
Subtotal : None		(325,383.00)	(153,314.08)
Total [S6L6.2C1]	Due to Related Parties, Subsidiaries & Affiliates	(325,383.00)	(153,314.08)

221,161.28

Group : [S6L8C.7C4] Owners Equity Balance-Dividends Paid

Subgroup : None			
3251-010	UNRESTRICTED NET ASSETS	3,038,709.00	(5,167,999.60)
3251-011	UNRESTRICTED NET ASSETS	2,599,774.00	1,982,010.51
3251-012	UNRESTRICTED NET ASSETS	473,273.00	473,272.76
3251-013	UNRESTRICTED NET ASSETS	1,706,726.00	1,444,525.71
3251-014	UNRESTRICTED NET ASSETS	649,312.00	537,927.92
3251-015	UNRESTRICTED NET ASSETS	1,066,492.00	891,949.50
3251-016	UNRESTRICTED NET ASSETS	26,066.00	24,299.77
3251-017	UNRESTRICTED NET ASSETS	1,724,506.00	1,119,179.87
3251-018	UNRESTRICTED NET ASSETS	101,409.00	89,124.01
3400-010	RETAINED EARNINGS	(7,232,687.00)	(7,232,687.22)
Subtotal : None		4,153,580.00	(5,838,396.77)
Total [S6L8C.7C4] Owners Equity Balance-Dividends Paid		4,153,580.00	(5,838,396.77)

Group : [S2L1.1C1] Private Pay

Subgroup : None			
4000-010	PRIVATE ROOM & BOARD:SNF	(2,393,305.00)	(1,475,305.24)
Subtotal : None		(2,393,305.00)	(1,475,305.24)
Total [S2L1.1C1] Private Pay		(2,393,305.00)	(1,475,305.24)

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

Subgroup : None			
4100-010	MEDICARE A R & B:SNF	(2,502,121.00)	(3,815,571.24)
Subtotal : None		(2,502,121.00)	(3,815,571.24)
Total [S2L1.4C1] Medicare-Fee-For-Service		(2,502,121.00)	(3,815,571.24)

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

Subgroup : None			
4130-010	OTHER ROOM & BOARD:SNF	(1,861,532.65)	(2,608,385.00)
4138-010	ROOM & BOARD ALLOW:SNF	967,920.00	717,382.66
Subtotal : None		(893,612.65)	(1,891,002.34)
Total [S2L1.5C1] Medicare Managed Care (Part C)		(893,612.65)	(1,891,002.34)

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

Subgroup : None			
4050-010	MEDICAID ROOM & BOARD:SNF	(10,507,258.37)	(12,283,645.23)
4050-011	MEDICAID ROOM & BOARD:SNF	(33,725.00)	0.00
4058-010	ROOM & BOARD ALLOW:SNF	6,679,115.00	6,606,218.51
Subtotal : None		(3,861,868.37)	(5,677,426.72)
Total [S2L1.6C1] MassHealth Fee-for-Service		(3,861,868.37)	(5,677,426.72)

Group : [S2L1.7C1] MassHealth Managed Care

Subgroup : None			
3027.00	Medicaid Managed Care Income	(365,363.54)	0.00
Subtotal : None		(365,363.54)	0.00
Total [S2L1.7C1] MassHealth Managed Care		(365,363.54)	0.00

Group : [S2L1.8C1] Senior Care Options

Subgroup : None			
3026.08	Evercare Income	(261,193.88)	0.00
Subtotal : None		(261,193.88)	0.00
Total [S2L1.8C1] Senior Care Options		(261,193.88)	0.00

Group : [S2L1.9C1] Care One

Subgroup : None			
3026.07	CommonwealthCare Income	(76,202.93)	0.00
Subtotal : None		(76,202.93)	0.00
Total [S2L1.9C1] Care One		(76,202.93)	0.00

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

Subgroup : None			
3024.06	REVENUE-MEDICAID RESOURCE	(1,426,647.00)	0.00
Subtotal : None		(1,426,647.00)	0.00
Total [S2L1.12C1] Medicaid Patient Paid Amount		(1,426,647.00)	0.00

Group : [S2L1.15C1] Other Payer Revenue

Subgroup : None			
3028.00	Hospice - MCD Income	(874,311.63)	0.00
Subtotal : None		(874,311.63)	0.00
Total [S2L1.15C1] Other Payer Revenue		(874,311.63)	0.00

Group : [S2L1.1C2] Ancillary-Private Pay

Subgroup : None			
4013-010	DRUGS & PHARMACY:PRIV SNF	133.00	(390.89)
4025-010	ANCILLARY ALLOW:PRIV SNF	36,172.00	(5,021.51)
Subtotal : None		36,305.00	(5,412.40)

Total [S2L1.1C2]	Ancillary-Private Pay	36,305.00	(5,412.40)	
Group : [S2L1.4C2]	Ancillary-Medicare Fee-for-Service			
Subgroup : None				
4111-010	PHYSICAL THERAPY:MC A SNF	(678,330.00)	(823,105.00)	
4112-010	SPEECH THERAPY:MC A SNF	(202,135.00)	(268,410.00)	
4113-010	DRUGS & PHARMACY:MC A SNF	(159,671.00)	(232,408.59)	
4115-010	LABORATORY:MC A SNF	(17,540.00)	(31,131.08)	
4117-010	X-RAY:MC A SNF	(6,377.00)	(8,742.95)	
4118-010	OCCUP THERAPY:MC A SNF	(592,655.00)	(710,380.00)	
4125-010	CONTRACT ALLOW:MC A SNF	831,777.00	2,077,597.79	
4161-010	PHYSICAL THERAPY:MC B	(243,196.00)	(183,131.32)	
4162-010	SPEECH THERAPY:MC B	(60,195.00)	(49,090.00)	
4163-010	DRUGS & PHARMACY:MC B	(51,975.00)	(30,180.96)	
4165-010	LABORATORY:MC B	0.00	(32,200.00)	
4168-010	OCCUPATIONAL THERAPY:MC B	(162,375.00)	(137,895.00)	
4174-010	OTHER-MEDICARE PART B	0.00	(750.00)	
4175-010	ANCILLARY ALLOWANCE:MC B	305,493.00	260,955.81	
Subtotal : None		(1,037,179.00)	(168,871.30)	
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(1,037,179.00)	(168,871.30)	
Group : [S2L1.5C2]	Ancillary-Medicare Managed Care (Part C)			
Subgroup : None				
4141-010	PHYSICAL THERAPY:OTH SNF	(355,775.00)	(467,390.00)	
4142-010	SPEECH THERAPY:OTH SNF	(64,490.00)	(115,910.00)	
4143-010	DRUGS & PHARMACY:OTH SNF	(83,410.00)	(129,389.22)	
4144-010	MEDICAL SUPPLIES:OTH SNF	(1,194.00)	(923.68)	
4145-010	LABORATORY:OTH SNF	(9,582.00)	(12,735.35)	
4147-010	X-RAY:OTH SNF	(3,331.00)	(6,005.93)	
4148-010	OCCUP THERAPY:OTH SNF	(280,000.00)	(389,100.00)	
4155-010	ANCILLARY ALLOW:OTH SNF	790,685.00	1,028,851.61	
Subtotal : None		(7,097.00)	(92,602.57)	
Total [S2L1.5C2]	Ancillary-Medicare Managed Care (Part C)	(7,097.00)	(92,602.57)	
Group : [S2L1.6C2]	Ancillary-MassHealth Fee-for-Service			
Subgroup : None				
4061-010	PHYSICAL THERAPY:MD SNF	(5,575.00)	0.00	
4063-010	DRUGS & PHARMACY:MD SNF	(23,049.00)	(33,650.20)	
4068-010	OCCUPATIONAL THER:MD SNF	(3,840.00)	0.00	
4075-010	ANCILLARY ALLOWNCE:MD SNF	32,464.00	33,650.20	
Subtotal : None		0.00	0.00	
Total [S2L1.6C2]	Ancillary-MassHealth Fee-for-Service	0.00	0.00	(13,662,597.00)
Group : [S2L3.2C1]	Endowment & Other Non Recoverable Revenue			-13661009
Subgroup : None				(1,588.00)
4883-010	STATE STIMULUS INCOME	0.00	(411,463.69)	
4884-010	FEDERAL STIMULUS INCOME	0.00	(72,703.00)	
4886-010	GRANT AND FUNDRAISING INCOME	0.00	(2,723.48)	
4887-010	OTHER INCOME - COVID TEST	(67,392.00)	(294,132.00)	
4889-010	ERC INCOME	(3,098,545.00)	0.00	
9848-010	EQUITY TRANSFER	0.00	(100,000.00)	
Subtotal : None		(3,165,937.00)	(881,022.17)	
Total [S2L3.2C1]	Endowment & Other Non Recoverable Revenue	(3,165,937.00)	(881,022.17)	
Group : [S2L3.7C1]	Interest Income			
Subgroup : None				
4845-010	INTEREST INCOME	(15,941.00)	(684.57)	
Subtotal : None		(15,941.00)	(684.57)	
Total [S2L3.7C1]	Interest Income	(15,941.00)	(684.57)	
Group : [S2L3.9C1]	Administrative & General Recoverable Income			
Subgroup : None				
4855-010	CABLE/TELEVISION/TELEPHONE SAL	(13,525.00)	(11,093.50)	
Subtotal : None		(13,525.00)	(11,093.50)	
Total [S2L3.9C1]	Administrative & General Recoverable Income	(13,525.00)	(11,093.50)	
Group : [S2L3.11C1]	Variable Recoverable Income			
Subgroup : None				
4685-010	REVENUE MEDICAL RECORDS	0.00	(15.00)	
4888-010	MISCELLANEOUS INCOME	(1,729.00)	(9,897.12)	
Subtotal : None		(1,729.00)	(9,912.12)	
Total [S2L3.11C1]	Variable Recoverable Income	(1,729.00)	(9,912.12)	(15,254.00)
Group : [S3L1.1C1]	Director of Nurses Salary			
Subgroup : None				
8301-010	SAL-DIRECTOR OF NURSES	100,781.00	72,426.82	
8301-013	SAL-DIRECTOR OF NURSES	6,415.00	6,171.52	
8301-014	SAL-DIRECTOR OF NURSES	2,154.00	2,709.82	

8301-015	SAL-DIRECTOR OF NURSES	2,674.00	3,235.27
8301-016	SAL-DIRECTOR OF NURSES	3,976.00	0.00
8301-017	SAL-DIRECTOR OF NURSES	5,663.00	5,250.00
8426-010	DNS INTERCOMPANY	0.00	39,452.28
Subtotal : None		121,663.00	129,245.71
Total [S3L1.1C1]	Director of Nurses Salary	121,663.00	129,245.71

Group : [S3L1.4C1] Director of Nurses Purchased Service Per Diem			
Subgroup : None			
8449-010	PURCH SERV-DNS:SNF CERT	54,978.00	0.00
Subtotal : None		54,978.00	0.00
Total [S3L1.4C1]	Director of Nurses Purchased Service	54,978.00	0.00

Group : [S3L1.7C1] Registered Nurses Salaries			
Subgroup : None			
8303-010	SAL-ASST DIRECTOR OF NURSES	55,437.00	60,101.00
8303-013	SAL-ASST DIRECTOR OF NURSES	3,463.00	3,787.65
8303-014	SAL-ASST DIRECTOR OF NURSES	1,568.00	2,168.61
8303-015	SAL-ASST DIRECTOR OF NURSES	1,244.00	2,346.69
8303-017	SAL-ASST DIRECTOR OF NURSES	47,649.00	5,183.54
8303-018	SAL-ASST DIRECTOR OF NURSES	0.00	259.62
8308-010	SAL-NURSE SUPERVISORS:SNF	240,849.00	127,776.88
8308-011	SAL-NURSE SUPERVISORS:SNF	29,422.00	8,864.70
8308-013	SAL-NURSE SUPERVISORS:SNF	14,389.00	16,567.60
8308-014	SAL-NURSE SUPERVISORS:SNF	6,322.00	3,903.16
8308-015	SAL-NURSE SUPERVISORS:SNF	11,774.00	10,321.58
8308-017	SAL-NURSE SUPERVISORS:SNF	13,886.00	33,055.93
8311-010	SAL-RN:SNF CERT	369,175.00	506,194.60
8311-011	SAL-RN:SNF CERT	28,909.00	42,091.36
8311-013	SAL-RN:SNF CERT	20,925.00	22,396.31
8311-014	SAL-RN:SNF CERT	10,261.00	11,708.97
8311-015	SAL-RN:SNF CERT	19,352.00	13,937.82
8311-017	SAL-RN:SNF CERT	22,495.00	60,675.33
8311-018	SAL-RN:SNF CERT	1,518.00	3,689.49
8430-010	NURSING ADMIN INTERCOMPANY	16,465.00	56,666.25
Subtotal : None		915,103.00	991,697.09
Total [S3L1.7C1]	Registered Nurses Salaries	915,103.00	991,697.09

Group : [S3L1.11C1] Registered Nurses Purchased Service Tempory Agency Staff			
Subgroup : None			
8450-010	PURCH SERV-RN:SNF CERT	708,045.00	491,086.42
Subtotal : None		708,045.00	491,086.42
Total [S3L1.11C1]	Registered Nurses Purchased Service	708,045.00	491,086.42

708,045.22 (0.22)

Group : [S3L1.12C1] Licensed Practical Nurses Salary			
Subgroup : None			
8312-010	SAL-LPN:SNF CERT	442,735.00	644,964.08
8312-011	SAL-LPN:SNF CERT	125,186.00	218,240.78
8312-013	SAL-LPN:SNF CERT	22,567.00	36,508.68
8312-014	SAL-LPN:SNF CERT	14,702.00	15,945.50
8312-015	SAL-LPN:SNF CERT	25,252.00	26,752.94
8312-017	SAL-LPN:SNF CERT	51,179.00	136,406.34
8312-018	SAL-LPN:SNF CERT	952.00	3,839.69
Subtotal : None		682,573.00	1,082,658.01
Total [S3L1.12C1]	Licensed Practical Nurses Salary	682,573.00	1,082,658.01

Group : [S3L1.16C1] Licensed Practical Nurses Purchased Service Tempory Agency Staff			
Subgroup : None			
8452-010	PURCH SERV-LPN:SNF CERT	838,541.00	530,562.81
Subtotal : None		838,541.00	530,562.81
Total [S3L1.16C1]	Licensed Practical Nurses Purchased Service	838,541.00	530,562.81

838541.41 (0.41)

Group : [S3L1.17C1] Certified Nurses Aides Salaries			
Subgroup : None			
8313-010	SAL-CERT AIDES SNF CERT	1,070,603.00	1,095,296.86
8313-011	SAL-CERT AIDES SNF CERT	202,857.00	276,503.59
8313-013	SAL-CERT AIDES SNF CERT	48,569.00	46,399.16
8313-014	SAL-CERT AIDES SNF CERT	29,683.00	20,630.83
8313-015	SAL-CERT AIDES SNF CERT	48,659.00	49,762.53
8313-017	SAL-CERT AIDES SNF CERT	151,180.00	310,191.94
8313-018	SAL-CERT AIDES SNF CERT	4,329.00	1,884.88
Subtotal : None		1,555,880.00	1,800,669.79
Total [S3L1.17C1]	Certified Nurses Aides Salaries	1,555,880.00	1,800,669.79

Group : [S3L1.21C1] Certified Nurses Aides Purchased Service Tempory Agency Staff			
Subgroup : None			
8454-010	PURCHASE SERV-AIDES:SNF	861,905.80	502,919.15
8455-010	PURCH SERV-OTHER NURSING	5,980.00	0.00
Subtotal : None		867,885.80	502,919.15

Total [S3L1.21C1]	Certified Nurses Aides Purchased Se	867,885.80	502,919.15	867885.8	0.00
Group : [S3L2.1C1] Administration Salaries					
Subgroup : [S3L2.1C Administrator Salaries					
5101-010	SAL-ADMINISTRATOR	134,988.00	126,522.41		
5101-013	SAL-ADMINISTRATOR	10,577.00	14,554.49		
5101-014	SAL-ADMINISTRATOR	994.00	937.36		
5101-015	SAL-ADMINISTRATOR	3,603.00	3,694.21		
5101-016	SAL-ADMINISTRATOR	6,725.00	6,000.00		
Subtotal [S3L2.1C1A] Administrator Salaries		156,887.00	151,708.47		
Total [S3L2.1C1]	Administration Salaries	156,887.00	151,708.47		
Group : [S3L2.7C1] Clerical Staff Salaries					
Subgroup : None					
5115-010	SAL-OFFICE/CLERICAL	230,059.00	152,582.86		
5115-011	SAL-OFFICE/CLERICAL	14,277.00	5,742.64		
5115-013	SAL-OFFICE/CLERICAL	10,129.00	7,919.16		
5115-014	SAL-OFFICE/CLERICAL	3,562.00	1,642.72		
5115-015	SAL-OFFICE/CLERICAL	5,797.00	4,246.59		
5115-016	SAL-OFFICE/CLERICAL	0.00	625.00		
5115-017	SAL-OFFICE/CLERICAL	5,651.00	4,374.74		
5115-018	SAL-OFFICE/CLERICAL	198.00	570.75		
6715-010	SAL-ADMISSIONS	76,184.00	106,049.82		
6715-013	SAL-ADMISSIONS	4,809.00	3,628.21		
6715-014	SAL-ADMISSIONS	1,661.00	1,967.25		
6715-015	SAL-ADMISSIONS	2,182.00	3,245.18		
6715-017	SAL-ADMISSIONS	1,583.00	1,250.00		
8318-010	SAL-SCHEDULER	27,661.00	36,891.65		
8318-011	SAL-SCHEDULER	963.00	3,048.41		
8318-013	SAL-SCHEDULER	1,099.00	2,098.00		
8318-014	SAL-SCHEDULER	700.00	1,509.17		
8318-015	SAL-SCHEDULER	1,204.00	1,230.82		
8318-017	SAL-SCHEDULER	597.00	5,490.20		
8318-018	SAL-SCHEDULER	96.00	0.00		
Subtotal : None		388,412.00	344,113.17		
Total [S3L2.7C1]	Clerical Staff Salaries	388,412.00	344,113.17		
Group : [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping Services					
Subgroup : None					
5146-010	PAYROLL PROCESSING FEES	17,107.00	16,282.35		
5148-010	DATA PROCESSING FEES	110,702.00	103,957.97		
Subtotal : None		127,809.00	120,240.32		
Total [S3L2.11C1]	Electronic Data Processing, Payroll &	127,809.00	120,240.32		
Group : [S3L2.12C1] Office Supplies					
Subgroup : None					
5138-010	OFFICE SUPPLIES	30,381.00	26,987.14		
5138-017	OFFICE SUPPLIES	331.00	0.00		
5140-010	COURIER & POSTAGE	6,226.00	6,830.58		
5141-010	ADMIN-EQUIP RENTAL	24,716.00	24,728.66		
5145-010	BANK CHARGES	18,100.00	18,048.33		
Subtotal : None		79,754.00	76,594.71		
Total [S3L2.12C1]	Office Supplies	79,754.00	76,594.71		
Group : [S3L2.13C1] Telecommunications (e.g. Internet & Phone)					
Subgroup : None					
5129-010	TELEPHONE	34,948.00	32,462.74		
5130-010	CELL PHONE EXPENSE	2,503.00	1,550.00		
Subtotal : None		37,451.00	34,012.74		
Total [S3L2.13C1]	Telecommunications (e.g. Internet & i	37,451.00	34,012.74		
Group : [S3L2.15C1] Travel, Conventions & Meetings					
Subgroup : None					
5142-010	EMPLOYEE TRAVEL	697.00	862.29		
5370-010	SEMINARS & MEETINGS	435.00	3,982.50		
5370-017	SEMINARS & MEETINGS	120.00	0.00		
Subtotal : None		1,252.00	4,844.79		
Total [S3L2.15C1]	Travel, Conventions & Meetings	1,252.00	4,844.79		
Group : [S3L2.16C1] Advertising: Help Wanted					
Subgroup : None					
5131-010	ADVERTISING-HELP WANTED	41,935.00	11,500.58		
Subtotal : None		41,935.00	11,500.58		
Total [S3L2.16C1]	Advertising: Help Wanted	41,935.00	11,500.58		
Group : [S3L2.19C1] Accounting Services (not related to Appeals)					
Subgroup : None					
5126-010	ACCOUNTING FEES	35,568.00	35,568.00		

Subtotal : None		<u>35,568.00</u>	<u>35,568.00</u>
Total [S3L2.19C1]	Accounting Services (not related to A	<u>35,568.00</u>	<u>35,568.00</u>

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

Subgroup : None			
5170-010	INSURANCE-GENERAL	185,081.00	175,848.52
9580-010	INSURANCE RECOVERY	(5,529.00)	0.00
Subtotal : None		<u>179,552.00</u>	<u>175,848.52</u>
Total [S3L2.20C1]	Insurance: Malpractice & General Lia	<u>179,552.00</u>	<u>175,848.52</u>

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

Subgroup : None			
5128-010	OTHER PROFESSIONAL FEES	83,801.20	39,548.00
7761-010	COVID TESTING RESIDENTS	0.00	19,575.00
9570-010	(GAIN)/LOSS ON REFINANCING	0.00	9,045,673.76
Subtotal : None		<u>83,801.20</u>	<u>9,104,796.76</u>
Total [S3L2.22C1]	Other A & G Expenses	<u>83,801.20</u>	<u>9,104,796.76</u>

Group : [S3L2B.1C1] Advertising Marketing

Subgroup : None			
5133-010	BUSINESS PROMOTION	10,593.00	10,936.47
Subtotal : None		<u>10,593.00</u>	<u>10,936.47</u>
Total [S3L2B.1C1]	Advertising Marketing	<u>10,593.00</u>	<u>10,936.47</u>

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

Subgroup : None			
5135-010	MEMBERSHIP DUES	18,839.00	17,676.26
5137-010	LICENSES	1,313.00	345.00
Subtotal : None		<u>20,152.00</u>	<u>18,021.26</u>
Total [S3L2B.2C1]	Licenses & Dues Not Patient Related	<u>20,152.00</u>	<u>18,021.26</u>

Group : [S3L2B.6C1] Legal: Other

Subgroup : None			
5124-010	LEGAL FEES	20,139.00	5,286.32
Subtotal : None		<u>20,139.00</u>	<u>5,286.32</u>
Total [S3L2B.6C1]	Legal: Other	<u>20,139.00</u>	<u>5,286.32</u>

Group : [S3L2B.8C1] Management Company Fees

Subgroup : None			
5120-010	MANAGEMENT/FINANCIAL SERVICES	900,732.00	841,800.00
Subtotal : None		<u>900,732.00</u>	<u>841,800.00</u>
Total [S3L2B.8C1]	Management Company Fees	<u>900,732.00</u>	<u>841,800.00</u>

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

Subgroup : None			
9740-010	INT-WORKING CAPITAL	15,086.00	21,707.70
Subtotal : None		<u>15,086.00</u>	<u>21,707.70</u>
Total [S3L2B.10C1]	Interest on Working Capital	<u>15,086.00</u>	<u>21,707.70</u>

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

Subgroup : None			
9765-010	PENALTIES	0.00	32,955.31
Subtotal : None		<u>0.00</u>	<u>32,955.31</u>
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including	<u>0.00</u>	<u>32,955.31</u>

Group : [S3L2B.14C1] Bad Debt Expenses

Subgroup : None			
9604-010	BAD DEBTS-MEDICARE:SNF CERTIFI	0.00	13,730.50
9608-010	BAD DEBTS-OTHER:SNF CERTIFIED	140,358.00	83,376.94
Subtotal : None		<u>140,358.00</u>	<u>97,107.44</u>
Total [S3L2B.14C1]	Bad Debt Expenses	<u>140,358.00</u>	<u>97,107.44</u>

Group : [S3L2B.15C1] User Fee Assessment

Subgroup : None			
9920-010	STATE ASSESSMENT	825,123.00	699,625.58
Subtotal : None		<u>825,123.00</u>	<u>699,625.58</u>
Total [S3L2B.15C1]	User Fee Assessment	<u>825,123.00</u>	<u>699,625.58</u>

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

Subgroup : None			
5501-010	SAL-MAINT SUPERVISOR	62,414.00	58,734.45
5501-013	SAL-MAINT SUPERVISOR	3,875.00	3,648.70
5501-014	SAL-MAINT SUPERVISOR	0.00	1,290.24
5501-015	SAL-MAINT SUPERVISOR	1,725.00	1,642.05
5501-017	SAL-MAINT SUPERVISOR	10,414.00	2,592.00
5515-010	SAL-MAINTENANCE STAFF	24,502.00	23,267.23
5515-013	SAL-MAINTENANCE STAFF	1,540.00	1,324.51
5515-014	SAL-MAINTENANCE STAFF	1,054.00	358.67

5515-015	SAL-MAINTENANCE STAFF	484.00	498.02
5515-017	SAL-MAINTENANCE STAFF	288.00	0.00
Subtotal : None		106,296.00	93,355.87
Total [S3L3.5C1]	Plant Operations: Salaires	106,296.00	93,355.87

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

Subgroup : None			
5543-010	GROUNDKEEPING	16,286.00	18,473.75
5546-010	MAINTENANCE CONTRACTS	44,701.00	41,471.89
5547-010	RUBBISH REMOVAL	35,330.00	25,397.89
5548-010	SNOW REMOVAL	10,938.00	17,625.00
Subtotal : None		107,255.00	102,968.53
Total [S3L3.8C1]	Plant Operations: Purchased Service	107,255.00	102,968.53

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

Subgroup : None			
5538-010	MAINTENANCE SUPPLIES	38,189.00	44,206.52
5539-016	MAINTENANCE & REPAIRS	0.00	(5,234.00)
Subtotal : None		38,189.00	38,972.52
Total [S3L3.9C1]	Plant Operations: Supplies & Expenses	38,189.00	38,972.52

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

Subgroup : None			
5571-010	WATER & SEWER	105,156.00	80,010.74
5572-010	GAS/PROPANE	26,928.00	26,645.12
5573-010	FUEL OIL	0.00	1,098.00
5574-010	ELECTRICITY	151,397.00	125,472.42
Subtotal : None		283,481.00	233,226.28
Total [S3L3.10C1]	Plant Operatins: Utilities	283,481.00	233,226.28

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

Subgroup : None			
5539-010	MAINTENANCE & REPAIRS	49,597.00	54,915.48
Subtotal : None		49,597.00	54,915.48
Total [S3L3.11C1]	Plant Operatins: Repairs	49,597.00	54,915.48

Group : [S3L3.13C1] Dietician: Salaries

Subgroup : None			
6303-010	SAL-DIETICIAN	40,330.00	61,542.72
6303-011	SAL-DIETICIAN	591.00	0.00
6303-013	SAL-DIETICIAN	2,078.00	2,752.90
6303-014	SAL-DIETICIAN	554.00	0.00
6303-015	SAL-DIETICIAN	881.00	2,563.82
6303-017	SAL-DIETICIAN	420.00	2,930.00
6303-018	SAL-DIETICIAN	192.00	0.00
Subtotal : None		45,046.00	69,789.44
Total [S3L3.13C1]	Dietician: Salaries	45,046.00	69,789.44

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

Subgroup : None			
6323-010	DIETICIAN CONSULTING FEE	37,067.00	8,378.95
Subtotal : None		37,067.00	8,378.95
Total [S3L3.16C1]	Dietician: Purchased Service	37,067.00	8,378.95

Group : [S3L3.18C1] Dietary: Salaries

Subgroup : None			
6301-010	SAL-FOOD SERVICE SUPERVISOR	77,563.00	66,839.59
6301-013	SAL-FOOD SERVICE SUPERVISOR	3,147.00	3,889.58
6301-014	SAL-FOOD SERVICE SUPERVISOR	599.00	1,200.83
6301-015	SAL-FOOD SERVICE SUPERVISOR	2,050.00	1,814.13
6301-017	SAL-FOOD SERVICE SUPERVISOR	0.00	1,250.00
6305-010	SAL-COOKS	110,306.00	69,189.90
6305-011	SAL-COOKS	9,459.00	6,652.56
6305-013	SAL-COOKS	4,435.00	2,473.58
6305-014	SAL-COOKS	2,028.00	822.01
6305-015	SAL-COOKS	2,555.00	2,301.12
6305-017	SAL-COOKS	559.00	750.00
6305-018	SAL-COOKS	684.00	438.00
6315-010	SAL-DIETARY STAFF	273,742.00	218,602.10
6315-011	SAL-DIETARY STAFF	13,827.00	36,817.21
6315-013	SAL-DIETARY STAFF	9,252.00	12,278.68
6315-014	SAL-DIETARY STAFF	5,611.00	4,855.11
6315-015	SAL-DIETARY STAFF	6,529.00	6,383.47
6315-016	SAL-DIETARY STAFF	0.00	375.00
6315-017	SAL-DIETARY STAFF	3,116.00	2,370.00
6315-018	SAL-DIETARY STAFF	445.00	1,413.91
6332-010	ALLOCATED SAL DIETARY	320.00	(6,700.16)
Subtotal : None		526,227.00	434,016.62
Total [S3L3.18C1]	Dietary: Salaries	526,227.00	434,016.62

Group : [S3L3.21C1] Dietary: Food

Subgroup : None

6334-010	FOOD	372,882.00	314,546.98
Subtotal : None		372,882.00	314,546.98
Total [S3L3.21C1]	Dietary: Food	372,882.00	314,546.98

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

Subgroup : None

6336-010	DISHES & UTENSILS	138.00	895.16
6338-010	DIETARY SUPPLIES	43,682.00	51,352.35
Subtotal : None		43,820.00	52,247.51
Total [S3L3.23C1]	Dietary: Supplies & Expenses	43,820.00	52,247.51

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

Subgroup : [S3L3.27C1] Housekeeping Purchased Service

5939-010	PURCHASE SERVICE-HOUSEKEEPIN	416,601.00	434,890.01
Subtotal [S3L3.27C1] Housekeeping Purchased Service		416,601.00	434,890.01

Subgroup : [S3L3.27C1] Laundry Purchased Service

5739-010	PURCHASE SERVICE-LAUNDRY	138,867.00	144,696.56
Subtotal [S3L3.27C1] Laundry Purchased Service		138,867.00	144,696.56

Total [S3L3.27C1]	Housekeeping / Laundry: Purchased	555,468.00	579,586.57
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Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense

Subgroup : [S3L3.28C1] Housekeeping Supplies & Expenses

5938-010	HOUSEKEEPING SUPPLIES	112.00	303.86
Subtotal [S3L3.28C1] Housekeeping Supplies & Expenses		112.00	303.86

Subgroup : [S3L3.28C1] Laundry Supplies & Expense

5738-010	LAUNDRY SUPPLIES	3,316.00	560.05
Subtotal [S3L3.28C1] Laundry Supplies & Expense		3,316.00	560.05

Total [S3L3.28C1]	Housekeeping / Laundry: Supplies &	3,428.00	863.91
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Group : [S3L3.29C1] Housekeepong / Laundry: Linen & Bedding

Subgroup : None

5740-010	LINENS & BEDDING	2,945.00	928.81
Subtotal : None		2,945.00	928.81
Total [S3L3.29C1]	Housekeepong / Laundry: Linen & Be	2,945.00	928.81

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

Subgroup : None

8304-010	SAL-QUALITY IMPROVEMENT DIREC	48,216.00	69,477.56
8304-013	SAL-QUALITY IMPROVEMENT DIREC	2,346.00	5,136.07
8304-014	SAL-QUALITY IMPROVEMENT DIREC	392.00	1,581.94
8304-015	SAL-QUALITY IMPROVEMENT DIREC	1,472.00	2,104.02
8304-017	SAL-QUALITY IMPROVEMENT DIREC	24,560.00	19,305.60
Subtotal : None		76,986.00	97,605.19
Total [S3L3.31C1]	Quality Assurance (QA) Professional:	76,986.00	97,605.19

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

Subgroup : None

8317-010	SAL-UNIT SECRETARY	17,204.00	11,915.81
8317-011	SAL-UNIT SECRETARY	0.00	188.40
8317-013	SAL-UNIT SECRETARY	441.00	(20.89)
8317-014	SAL-UNIT SECRETARY	181.00	460.00
8317-015	SAL-UNIT SECRETARY	254.00	751.70
8317-018	SAL-UNIT SECRETARY	523.00	0.00
8319-010	SAL-MEDICAL RECORDS	33,159.00	31,475.83
8319-011	SAL-MEDICAL RECORDS	1,101.00	183.00
8319-013	SAL-MEDICAL RECORDS	1,266.00	1,505.37
8319-014	SAL-MEDICAL RECORDS	1,048.00	1,198.86
8319-015	SAL-MEDICAL RECORDS	1,226.00	1,083.98
8319-017	SAL-MEDICAL RECORDS	985.00	1,369.40
8319-018	SAL-MEDICAL RECORDS	196.00	0.00
Subtotal : None		57,584.00	50,111.46
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salar	57,584.00	50,111.46

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	35,062.00	26,384.46
8307-013	SAL-MMQ NURSE SALARIES	2,210.00	(972.94)
8307-014	SAL-MMQ NURSE SALARIES	918.00	787.30
8307-015	SAL-MMQ NURSE SALARIES	851.00	1,506.82
8307-017	SAL-MMQ NURSE SALARIES	2,227.00	0.00
8435-010	MDS/MMQ INTERCOMPANY	(28,821.00)	(35,872.28)

Subtotal [S3L3.40C1] MMQ Salaries		12,447.00	(8,166.64)
Subgroup : [S3L3.40C1] MDS Salaries			
8306-010	SAL-MDS/PPS NURSE SALARIES	192,423.00	203,498.74
8306-013	SAL-MDS/PPS NURSE SALARIES	17,348.00	8,538.13
8306-014	SAL-MDS/PPS NURSE SALARIES	5,162.00	5,262.12
8306-015	SAL-MDS/PPS NURSE SALARIES	4,994.00	5,176.97
8306-017	SAL-MDS/PPS NURSE SALARIES	0.00	5,367.20
Subtotal [S3L3.40C1] MDS Salaries		219,927.00	227,843.16
Total [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) E		232,374.00	219,676.52
Group : [S3L3.48C1] Social Service Worker: Salaries			
Subgroup : None			
6701-010	SAL-SOCIAL SERVICES	88,244.00	93,508.53
6701-013	SAL-SOCIAL SERVICES	4,047.00	5,730.17
6701-014	SAL-SOCIAL SERVICES	761.00	2,903.03
6701-015	SAL-SOCIAL SERVICES	3,817.00	3,800.51
6701-017	SAL-SOCIAL SERVICES	2,599.00	0.00
Subtotal : None		99,468.00	105,942.24
Total [S3L3.48C1] Social Service Worker: Salaries		99,468.00	105,942.24
Group : [S3L3.51C1] Social Service Worker: Purchased Service			
Subgroup : None			
6728-010	SOCIAL SERVICES CONSULTANT	79,973.00	35,080.00
Subtotal : None		79,973.00	35,080.00
Total [S3L3.51C1] Social Service Worker: Purchased Service		79,973.00	35,080.00
Group : [S3L3.56C1] Indirect Restorative Therapy: Salaries			
Subgroup : None			
7824.00	SALARIES - PT INDIRECT	198,407.25	0.00
7834.00	SALARIES - OT INDIRECT	146,079.72	0.00
7844.00	SALARIES - ST INDIRECT	51,295.19	0.00
Subtotal : None		395,782.16	0.00
Total [S3L3.56C1] Indirect Restorative Therapy: Salaries		395,782.16	0.00
Group : [S3L3.60C1] Direct Restorative Therapy: Salaries			
Subgroup : None			
7300-010	SAL-DIRECTOR OF REHAB	102,783.00	99,210.13
7300-013	SAL-DIRECTOR OF REHAB	6,555.00	7,158.40
7300-014	SAL-DIRECTOR OF REHAB	1,948.00	910.68
7300-015	SAL-DIRECTOR OF REHAB	2,837.00	2,917.01
7301-010	SAL-PHYSICAL THERAPIST	6,615.75	177,125.56
7301-011	SAL-PHYSICAL THERAPIST	1,066.00	6,896.66
7301-013	SAL-PHYSICAL THERAPIST	13,727.00	13,012.72
7301-014	SAL-PHYSICAL THERAPIST	5,659.00	6,721.66
7301-015	SAL-PHYSICAL THERAPIST	4,933.00	4,634.40
7301-017	SAL-PHYSICAL THERAPIST	546.00	(9.84)
7303-010	SAL-PHYSICAL THERAPY ASSISTANT	165,589.00	205,963.16
7303-011	SAL-PHYSICAL THERAPY ASSISTANT	0.00	2,209.15
7303-013	SAL-PHYSICAL THERAPY ASSISTANT	9,179.00	12,737.08
7303-014	SAL-PHYSICAL THERAPY ASSISTANT	5,812.00	5,638.26
7303-015	SAL-PHYSICAL THERAPY ASSISTANT	4,018.00	4,830.66
7303-017	SAL-PHYSICAL THERAPY ASSISTANT	273.00	27.43
7401-010	SAL-SPEECH THERAPIST	52,726.81	110,153.01
7401-011	SAL-SPEECH THERAPIST	564.00	3,785.45
7401-013	SAL-SPEECH THERAPIST	7,620.00	7,681.17
7401-014	SAL-SPEECH THERAPIST	2,234.00	2,219.96
7401-015	SAL-SPEECH THERAPIST	2,387.00	2,462.43
8120-010	SAL- OCCUPATIONAL THERAPY	77,055.28	205,131.02
8120-011	SAL- OCCUPATIONAL THERAPY	329.00	663.56
8120-013	SAL- OCCUPATIONAL THERAPY	11,137.00	7,422.37
8120-014	SAL- OCCUPATIONAL THERAPY	5,946.00	5,347.84
8120-015	SAL- OCCUPATIONAL THERAPY	5,274.00	4,613.74
8120-018	SAL- OCCUPATIONAL THERAPY	416.00	0.00
8125-010	SAL-COTA	80,774.00	110,469.64
8125-011	SAL-COTA	4,186.00	5,194.55
8125-013	SAL-COTA	2,700.00	3,738.61
8125-014	SAL-COTA	2,137.00	3,403.91
8125-015	SAL-COTA	3,687.00	3,183.94
8125-017	SAL-COTA	0.00	623.96
8125-018	SAL-COTA	240.00	0.00
8126-010	COTA INTERCOMPANY	0.00	(371.48)
Subtotal : None		590,953.84	1,025,706.80
Total [S3L3.60C1] Direct Restorative Therapy: Salaries		590,953.84	1,025,706.80
Group : [S3L3.62C1] Direct Restorative Therapy: Consultants			
Subgroup : None			
7528-010	INHAL/OXYGEN THERAPY CONSULT	13,740.00	11,147.50

Subtotal : None		13,740.00	11,147.50
Total [S3L3.62C1]	Direct Restorative Therapy: Consulta	13,740.00	11,147.50

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

Subgroup : None			
6501-010	SAL-RECREATION SUPERVISOR	48,946.00	53,602.14
6501-011	SAL-RECREATION SUPERVISOR	646.00	0.00
6501-013	SAL-RECREATION SUPERVISOR	2,606.00	2,773.68
6501-014	SAL-RECREATION SUPERVISOR	1,065.00	2,196.51
6501-015	SAL-RECREATION SUPERVISOR	1,393.00	2,061.20
6501-017	SAL-RECREATION SUPERVISOR	9,770.00	6,424.36
6515-010	SAL-RECREATION STAFF	54,166.00	36,502.99
6515-011	SAL-RECREATION STAFF	1,108.00	681.15
6515-013	SAL-RECREATION STAFF	1,869.00	1,361.32
6515-014	SAL-RECREATION STAFF	700.00	1,101.84
6515-015	SAL-RECREATION STAFF	1,678.00	1,439.33
6515-017	SAL-RECREATION STAFF	1,291.00	447.77
6515-018	SAL-RECREATION STAFF	345.00	189.00
Subtotal : None		125,583.00	108,781.29
Total [S3L3.64C1]	Recreational Therapy/Activities: Sala	125,583.00	108,781.29

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

Subgroup : None			
6539-010	PURCHASE SERVICE-RECREATION	4,125.00	4,150.00
6545-010	CABLE TV SERVICES	17,926.00	16,740.90
Subtotal : None		22,051.00	20,890.90
Total [S3L3.67C1]	Recreational Therapy/Activities: Purc	22,051.00	20,890.90

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

Subgroup : None			
6538-010	RECREATION SUPPLIES	5,106.00	4,608.15
Subtotal : None		5,106.00	4,608.15
Total [S3L3.68C1]	Recreational Therapy/Activities: Sup	5,106.00	4,608.15

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

Subgroup : None			
5160-010	AUTO EXPENSE	112.00	330.28
Subtotal : None		112.00	330.28
Total [S3L3.78C1]	Travel: Motor Vehicle Expense	112.00	330.28

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

Subgroup : None			
5371-010	EDUCATION-STAFF	8,962.00	0.00
5375-010	TUITION REIMB	5,000.00	4,100.00
Subtotal : None		13,962.00	4,100.00
Total [S3L3.80C1]	Variable Job Related Education	13,962.00	4,100.00

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

Subgroup : None			
7020-010	MEDICAL DIRECTOR FEES	51,100.00	62,400.00
Subtotal : None		51,100.00	62,400.00
Total [S3L3.82C1]	Physician Services: Medical Director	51,100.00	62,400.00

Group : [S3L3.87C1] Legend Drugs

Subgroup : None			
7629-010	DRUGS-MEDICINE CABINET	27,283.00	20,794.88
7640-010	DRUGS-MEDICAID	15,517.00	25,769.18
7650-010	DRUGS-MEDICARE	97,389.00	120,600.92
7660-010	DRUGS-OTHER	46,095.00	77,855.61
7695-010	IV THERAPY-MED A	6,359.00	34,732.05
7698-010	IV THERAPY-MANAGED CARE/OTHEI	8,323.00	10,707.55
7750-010	LAB-MEDICARE A	13,501.00	25,865.19
7760-010	LAB-OTHER	10,649.00	12,341.36
7840-010	AMBULANCE-MEDICAID	616.00	0.00
7850-010	AMBULANCE- MEDICARE	21,019.00	16,867.67
7860-010	AMBULANCE-OTHER	388.00	0.00
8050-010	X-RAY-MEDICARE A	6,265.00	9,479.69
8060-010	X-RAY-OTHER	2,281.00	3,597.10
Subtotal : None		255,685.00	358,611.20
Total [S3L3.87C1]	Legend Drugs	255,685.00	358,611.20

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

Subgroup : None			
7318-010	PHYSICAL THERAPY SUPPLIES	13,685.00	11,399.61
7683-010	BILLABLE MED A SUPPLIES	546.00	814.14
7685-010	MEDICAID MEDICAL SUPPLIES	407.00	228.04
7686-010	MED SUPPLIES MANAGED CARE	215.00	0.00
8148-010	OT-SUPPLIES	5,487.00	5,907.06
8437-010	SUPPLEMENTS	22,325.00	23,344.40

8438-010	NURSING SUPPLIES	250,148.00	260,187.12
Subtotal : None		292,813.00	301,880.37
Total [S3L3.89C1]	House Supplies Not Resold	292,813.00	301,880.37
Group : [S3L3.90C1] House Supplies Resold to Private Residents			
Subgroup : None			
7690-010	SUPPLIES-PATIENT PERSONAL	7,323.00	4,872.67
Subtotal : None		7,323.00	4,872.67
Total [S3L3.90C1]	House Supplies Resold to Private Residents	7,323.00	4,872.67
Group : [S3L3.92C1] Pharmacy Consultant			
Subgroup : None			
7628-010	PHARMACY CONSULTING FEES	5,394.00	5,680.34
Subtotal : None		5,394.00	5,680.34
Total [S3L3.92C1]	Pharmacy Consultant	5,394.00	5,680.34
Group : [S3L4.1C1] Depreciaton			
Subgroup : [S3L4.1C Building Depreciation			
9821-010	DEPREC-BUILDING	216,384.00	216,384.00
Subtotal [S3L4.1C1A] Building Depreciation		216,384.00	216,384.00
Subgroup : [S3L4.1C Improvements Depreciation			
9823-010	DEPREC-BUILDING IMPROVEMENTS	68,724.00	67,234.80
9824-010	DEPREC-OTHER IMPROVEMENTS	29,938.00	27,475.65
9826-010	DEPREC-LEASEHOLD IMPROVEMENTS	85,421.00	85,420.92
Subtotal [S3L4.1C1B] Improvements Depreciation		184,083.00	180,131.37
Subgroup : [S3L4.1C Equipment Depreciation			
9825-010	DEPREC-FIXED EQUIPMENT	1,522.00	46,470.44
9827-010	DEPREC-FURNITURE & EQUIP	38,800.00	41,808.88
9829-010	DEPREC-COMPUTER EQUIPMENT	6,423.00	10,547.32
Subtotal [S3L4.1C1C] Equipment Depreciation		46,745.00	98,826.64
Subgroup : [S3L4.1C Software Depreciaton			
9828-010	DEPREC SOFTWARE	0.00	0.07
Subtotal [S3L4.1C1D] Software Depreciaton		0.00	0.07
Total [S3L4.1C1]	Depreciaton	447,212.00	495,342.08
Group : [S3L4.2C1] Long Term Interest Expense SNF-CR			
Subgroup : None			
9710-010	INTEREST- MORTGAGE	425,404.00	433,257.98
9715-010	MORTGAGE INSURANCE PREMIUM	76,592.00	78,005.83
9845-010	AMORT-FINANCE FEES	11,750.00	11,966.95
Subtotal : None		513,746.00	523,230.76
Total [S3L4.2C1]	Long Term Interest Expense SNF-CR	513,746.00	523,230.76
Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR			
Subgroup : None			
5565-010	REAL PROPERTY TAXES	79,167.00	79,999.96
Subtotal : None		79,167.00	79,999.96
Total [S3L4.8C1]	Real Estate Tax Expense-SNF-CR	79,167.00	79,999.96
Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR			
Subgroup : None			
8441-010	MEDICAL EQUIPMENT RENTAL	19,736.00	10,276.00
Subtotal : None		19,736.00	10,276.00
Total [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR	19,736.00	10,276.00
Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
5364-010	HEALTH WELFARE INSURANCE	361,958.00	336,405.03
Subtotal : None		361,958.00	336,405.03
Total [CLA-53.01]	LA-Group Health/Life	361,958.00	336,405.03
Group : [CLA-53.02] LA-Employee Pensions			
Subgroup : None			
5366-010	PENSION EXPENSE	25,516.00	19,300.37
Subtotal : None		25,516.00	19,300.37
Total [CLA-53.02]	LA-Employee Pensions	25,516.00	19,300.37
Group : [CLA-53.03] LA-Employee Benefits			
Subgroup : None			
5362-010	FAMILY MEDICAL LEAVE TAX	18,698.00	23,143.31
5378-010	EMPLOYEE RELATIONS	7,278.00	10,598.54
5380-010	OTHER BENEFITS	18,989.00	19,204.43
7762-010	COVID TESTING EMPLOYEES/CONTR	0.00	159,000.00
Subtotal : None		44,965.00	211,946.28

Total [CLA-53.03]	LA-Employee Benefits	<u>44,965.00</u>	<u>211,946.28</u>
Group : [CLA-53.04] LA-Payroll Taxes			
Subgroup : None			
5360-010	FICA EXPENSE	450,275.00	499,408.75
5361-010	STATE UNEMPLOYMENT TAXES	27,480.00	26,385.08
Subtotal : None		<u>477,755.00</u>	<u>525,793.83</u>
Total [CLA-53.04]	LA-Payroll Taxes	<u>477,755.00</u>	<u>525,793.83</u>
Group : [CLA-53.05] LA-Workers Comp			
Subgroup : None			
5363-010	WORKMANS COMP INSURANCE	100,102.00	101,856.89
Subtotal : None		<u>100,102.00</u>	<u>101,856.89</u>
Total [CLA-53.05]	LA-Workers Comp	<u>100,102.00</u>	<u>101,856.89</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}