

Client: **A285181 - Bane Bay Path LLC**
Engagement: **MDMC 2023 - Bane Baypath LLC**
Period Ending: **12/31/2023**
Trial Balance: **T.01 - Master TB**
Workpaper: **T.01 - MCD SNF TB Report**

Account	Description	1st PP MCAID 12/31/2022	JE Ref #	Medicaid JE	MCD 12/31/2023
Group : [TB] Trial Balance					
Subgroup : [1] Balance Sheet					
30-100-1010-00	MASTER ZBA INTER-CO	15,384,338.00		0.00	15,403,409.68
30-100-1010-50	MASTER INTER-CO	(10,494,978.00)		0.00	(12,244,338.59)
30-100-1012-00	CASH DISBURSEMENT	(1,959,082.00)		0.00	(28,251.83)
30-100-1014-00	CASH CITIZENS - BOS	(2,579,274.00)		0.00	(17,451,212.67)
30-100-1017-00	CASH CITIZENS	4,429,852.00		0.00	19,014,944.70
30-100-1020-00	CASH PAYROLL	10,026.00		0.00	10,025.57
30-100-1035-00	CASH PETTY CASH	1,000.00		0.00	1,000.00
30-105-1060-00	A/R ACCOUNTS RECEIVABLE	1,742,472.00		0.00	2,130,179.00
30-105-1061-00	A/R EXCHANGE	45,784.00		0.00	48,036.62
30-105-1065-00	A/R OTHER	69.00		0.00	69.16
30-105-1120-00	A/R ALLOWANCE DOUBTFUL ACCOUN	(197,218.00)		0.00	(253,478.08)
30-120-1280-00	PREPAID INSURANCE	9,372.00		0.00	26,110.01
30-120-1281-00	PREPAID WORKERS COMP INS	12,708.00		0.00	0.00
30-120-1300-00	PREPD EXPENSE OTHER	61,967.00		0.00	79,384.99
30-120-1301-00	PREPAID HEALTH INSURANCE	(161,679.00)		0.00	(91,403.03)
30-130-1330-00	INVENTORY FACILITY	46,500.00		0.00	46,500.00
30-135-1561-00	BUILDING IMPROVEMENTS	461,629.00		0.00	572,237.32
30-135-1641-00	COMPUTER EQUIPMENT	62,057.00		0.00	68,348.01
30-135-1670-00	EQUIPMENT	309,527.00		0.00	431,565.95
30-135-1688-00	SOFTWARE	5,413.00		0.00	5,412.64
30-136-1561-00	ACCUM DEPR BUILDING IMROVEMEN	(64,761.00)		0.00	(135,972.50)
30-136-1641-00	ACCUM DEPR COMPUTER EQUIPMENT	(20,995.00)		0.00	(26,943.86)
30-136-1670-00	ACCUM DEPR EQUIPMENT	(87,124.00)		0.00	(118,075.00)
30-136-1688-00	ACCUM DEPREC SOFTWARE	(5,413.00)		0.00	(5,412.64)
30-150-1250-00	PATIENT FUNDS EXCHANGE	9,938.00		0.00	10,174.83
30-200-2010-00	A/P ACCOUNTS PAYABLE	(2,441,396.00)		0.00	(3,025,823.25)
30-200-2401-00	A/P MGMT FEE PAYABLE	(31,983.00)		0.00	(14,148.78)
30-205-2030-00	ACCRUED EXPENSES	(280,979.00)		0.00	(111,023.21)
30-205-2033-00	ACCRUED AUDIT FEES	(1,573.00)		0.00	(18,383.25)
30-205-2035-00	ACCRUED PAYROLL	(228,999.00)		0.00	(339,421.95)
30-205-2036-00	ACCRUED VACATION PAY	(169,264.00)		0.00	(175,327.85)
30-210-2075-00	USER FEE PAYABLE	(571,062.00)		0.00	(590,302.45)
30-220-2213-00	PAYROLL STATE WITHHOLDING	97.00		0.00	96.97
30-220-2214-00	PAYROLL ACCRUED PAYROLL TAXES	933.00		0.00	(12,067.10)
30-220-2216-00	PAYROLL MUTA	(7,198.00)		0.00	(7,198.17)
30-220-2219-00	PAYROLL FEDERAL TAX DEPOSITS	(213,293.00)		0.00	(213,293.30)
30-225-2221-00	PAYROLL FSA DEP CARE	101.00		0.00	101.20
30-225-2223-00	PAYROLL FSA MEDICAL	(773.00)		0.00	1,413.36
30-225-2225-00	PAYROLL 401K WITHHOLDING	(307.00)		0.00	(307.43)
30-225-2227-00	PAYROLL WITHHOLDING OTHER	(206.00)		0.00	(206.15)
30-225-2230-00	PAYROLL COL LIFE INSURANCE	2,949.00		0.00	(2,688.30)
30-225-2234-00	MA EE FAMILY MEDICAL LEAVE(M1)	(2,813.00)		0.00	0.00
30-225-2235-00	MA EE PERS FAMILY LEAVE (M2)	(1,507.00)		0.00	0.00
30-230-2251-01	CLA-True Deferred Revenue	(74,750.00)		0.00	0.00
30-230-2252-00	DEFERRED RENT	(1,148,660.00)		0.00	(0.47)
30-240-2315-10	DUE TO/FROM BANE CONCORD	(350,118.00)		0.00	(687,446.81)
30-240-2317-10	DUE TO/FROM SEACOAST	987.00		0.00	371.70
30-240-2400-10	Due to/from John Scott	(2,074.00)		0.00	(1,441.89)
30-240-2405-00	Colonial ZBA Inter-Co	31,659.00		0.00	31,658.96
30-240-2411-00	EXCHANGE HANCOCK PARK	7,380.00		0.00	7,379.72
30-240-2423-10	Due to/from Harbor House	(19,303.00)		0.00	5,619.66
30-240-2426-00	DUE CRANEVILLE	(3,650.00)		0.00	(22,077.71)
30-240-2427-00	DUE BOSTONIAN	2,034.00		0.00	1,347.51
30-240-2459-10	Due to from Brighton House	(21,215.00)		0.00	(21,935.42)
30-260-2770-00	RETAINED EARNINGS	(1,760,554.00)		0.00	(1,169,380.06)
Subtotal [1] Balance Sheet		(263,409.00)		0.00	(240,192.55)
Subgroup : [2] Income Statement					
30-310-3000-00	PRIVATE ROOM & BOARD	(2,281,134.00)		0.00	(1,449,825.00)
30-310-3090-00	PRIVATE PY INCOME	(20,480.00)		0.00	63,524.00
30-310-3200-00	PRIVATE PHARMACY	(24.00)		(250.34)	0.00
			Medicaid J	(250.34)	
30-310-3230-00	PRIVATE LABS	(60.00)		(60.40)	0.00
			Medicaid J	(60.40)	
30-310-3300-00	PRIVATE PT	(1,191.00)		0.00	0.00
30-310-3301-00	PRIVATE PT EVAL	(212.00)		0.00	0.00
30-310-3310-00	PRIVATE OT	(728.00)		0.00	0.00
30-310-3311-00	PRIVATE OT EVAL	(205.00)		0.00	0.00
30-310-3320-00	PRIVATE SPEECH	(458.00)		0.00	0.00
30-311-3000-00	MEDICAID PENDING ROOM & BOARD	(194,473.00)		0.00	(382,616.97)
30-311-3090-00	MEDICAID PENDING PRIOR YEAR	243,210.00		0.00	194,472.61
30-315-3000-00	MEDICARE ROOM & BOARD	(4,449,184.00)		0.00	(5,054,212.71)

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		12/31/2022			12/31/2023
30-315-3090-00	MEDICARE PY INCOME	(22,846.00)		0.00	(19,931.57)
30-315-3200-00	MEDICARE PHARMACY	(194,510.00)		0.00	(177,599.12)
30-315-3210-00	MEDICARE IV THERAPY	(20,653.00)		0.00	(10,473.52)
30-315-3220-00	MEDICARE MED EQUIP	(2,780.00)		0.00	(830.13)
30-315-3230-00	MEDICARE LABS	(21,042.00)		0.00	(18,230.30)
30-315-3240-00	MEDICARE OXYGEN	(98.00)		0.00	0.00
30-315-3250-00	MEDICARE X-RAY	(6,692.00)		0.00	(4,939.04)
30-315-3300-00	MEDICARE PT	(799,598.00)		0.00	(874,756.82)
30-315-3301-00	MEDICARE PT EVAL	(73,536.00)		0.00	(66,888.58)
30-315-3310-00	MEDICARE OT	(816,462.00)		0.00	(895,926.12)
30-315-3311-00	MEDICARE OT EVAL	(73,449.00)		0.00	(67,101.04)
30-315-3320-00	MEDICARE SPEECH	(80,122.00)		0.00	(75,991.72)
30-315-3321-00	MEDICARE ST EVAL	(13,049.00)		0.00	(14,400.62)
30-315-3342-00	MEDICARE CONT ADJ OTHER	2,101,721.00		0.00	2,207,598.20
30-315-4900-00	MEDICARE SEQ CONT ADJ	57,417.00		0.00	94,920.47
30-320-3300-00	MED B PT	(183,313.00)		0.00	(163,415.96)
30-320-3301-00	MED B PT EVALUATION	(10,414.00)		0.00	(10,761.00)
30-320-3310-00	MED B OT	(113,403.00)		0.00	(77,583.02)
30-320-3311-00	MED B OCCUPATIONAL THERAPY	(10,229.00)		0.00	(12,871.00)
30-320-3320-00	MED B SPEECH	(20,293.00)		0.00	(40,853.84)
30-320-3321-00	MED B ST EVAL	(4,133.00)		0.00	(5,640.48)
30-320-3342-00	MED B CONT ADJ OTHER	203,378.00		0.00	179,978.37
30-320-4900-00	MED B SEQUESTRATION	1,474.00		0.00	2,238.45
30-325-3000-00	MASS MEDICAID ROOM&BOARD	(5,430,697.00)		1,243,033.00	(5,199,556.63)
			Medicaid JE -	1,243,033.00	
30-325-3010-00	MEDICAID COVID TRANS ADD-ON	(35,050.00)		0.00	(58,050.00)
30-325-3090-00	MEDICAID PY INCOME	(214,777.00)		0.00	(197,502.44)
30-325-3200-00	MEDICAID PHARMACY	(22,871.00)		0.00	(13,193.10)
30-325-3210-00	MEDICAID IV THERAPY	(1,155.00)		0.00	0.00
30-325-3230-00	MEDICAID LABS	(216.00)		0.00	(93.20)
30-325-3300-00	MEDICAID PT	(2,403.00)		0.00	(959.00)
30-325-3301-00	MEDICAID PT EVAL	(851.00)		0.00	(422.00)
30-325-3310-00	MEDICAID OT	(3,181.00)		0.00	(506.80)
30-325-3311-00	MEDICAID OT EVAL	(651.00)		0.00	(422.00)
30-325-3320-00	MEDICAID SPEECH	458.00		0.00	0.00
30-325-3342-00	MEDICAID CONT ADJ OTHER	31,611.00		0.00	19,069.63
30-326-3000-00	MEDICAID MGD CARE ROOM & BOARD	(8,848.00)		1,359.37	(19,020.40)
			Medicaid JE -	1,359.37	
30-326-3200-00	MEDICAID MGD CARE PHARMACY	(13.00)		0.00	(63.16)
30-326-3342-00	MEDICAID MGD CARE CONT ADJ	13.00		0.00	63.16
30-330-3000-00	INSURANCE ROOM & BOARD	(719,999.00)		747,439.80	(325,056.42)
			Medicaid JE -	106,193.80	
			Medicaid JE -	641,246.00	
30-330-3090-00	INSURANCE PY INCOME	587.00		0.00	12,873.85
30-330-3200-00	INSURANCE PHARMACY	(42,443.00)		250.34	(62,466.64)
			Medicaid JE -	250.34	
30-330-3210-00	INSURANCE IV THERAPY	(3,866.00)		0.00	(22,567.05)
30-330-3230-00	INSURANCE LABS	(3,203.00)		60.40	(3,626.64)
			Medicaid JE -	60.40	
30-330-3250-00	INSURANCE X-RAY	(990.00)		0.00	(700.00)
30-330-3300-00	INSURANCE PT	(204,390.00)		0.00	(283,964.25)
30-330-3301-00	INSURANCE PT EVAL	(19,130.00)		0.00	(25,313.68)
30-330-3310-00	INSURANCE OT	(200,820.00)		0.00	(292,703.10)
30-330-3311-00	INSURANCE OT EVAL	(19,451.00)		0.00	(27,004.96)
30-330-3320-00	INSURANCE SPEECH	(25,415.00)		0.00	(30,040.70)
30-330-3321-00	INSURANCE ST EVAL	(5,128.00)		0.00	(4,880.48)
30-330-3342-00	INSURANCE CONT ADJ	485,874.00		0.00	709,524.93
30-335-3000-00	BC/BS ROOM & BOARD	(248,472.00)		0.00	(412,981.00)
30-335-3200-00	BC/BS PHARMACY	(17,130.00)		0.00	(28,223.79)
30-335-3210-00	BC/BS IV THERAPY	(1,164.00)		0.00	(353.71)
30-335-3230-00	BC/BS LABS	(1,948.00)		0.00	(1,355.83)
30-335-3250-00	BC/BS X-RAY	(69.00)		0.00	(194.52)
30-335-3300-00	BC/BS PT	(80,382.00)		0.00	(125,183.36)
30-335-3301-00	BC/BS PT EVAL	(7,440.00)		0.00	(10,128.00)
30-335-3310-00	BC/BS OT	(81,279.00)		0.00	(131,682.54)
30-335-3311-00	BC/BS OT EVAL	(7,491.00)		0.00	(9,917.00)
30-335-3320-00	BC/BS SPEECH	(10,743.00)		0.00	(10,006.12)
30-335-3321-00	BC/BS ST EVAL	(2,181.00)		0.00	(1,244.88)
30-335-3342-00	BC/BS CONT ADJ	206,683.00		0.00	312,663.75
30-340-3000-00	HARVARD ROOM & BOARD	(25,074.00)		0.00	(54,128.00)
30-340-3200-00	HARVARD PHARMACY	(3,394.00)		0.00	(5,996.50)
30-340-3230-00	HARVARD LABS	(208.00)		0.00	(222.52)
30-340-3250-00	HARVARD X-RAY	(138.00)		0.00	0.00
30-340-3300-00	HARVARD PT	(9,074.00)		0.00	(17,311.16)
30-340-3301-00	HARVARD PT EVAL	(850.00)		0.00	(1,477.00)

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30-340-3310-00	HARVARD OT	(8,921.00)		0.00	(18,584.54)
30-340-3311-00	HARVARD OT EVAL	(856.00)		0.00	(1,477.00)
30-340-3342-00	HARVARD CONT ADJ	23,440.00		0.00	51,897.13
30-345-3000-00	TUFTS ROOM & BOARD	(455,758.00)		0.00	(651,854.00)
30-345-3090-00	TUFTS PY INCOME	(2,918.00)		0.00	(171.00)
30-345-3200-00	TUFTS PHARMACY	(25,880.00)		0.00	(30,003.86)
30-345-3210-00	TUFTS IV THERAPY	(1,479.00)		0.00	(1,076.97)
30-345-3230-00	TUFTS LABS	(3,854.00)		0.00	(3,241.62)
30-345-3250-00	TUFTS X-RAY	(510.00)		0.00	(840.00)
30-345-3300-00	TUFTS PT	(112,843.00)		0.00	(157,949.92)
30-345-3301-00	TUFTS PT EVAL	(11,476.00)		0.00	(14,348.00)
30-345-3310-00	TUFTS OT	(118,115.00)		0.00	(165,955.42)
30-345-3311-00	TUFTS OT EVAL	(11,308.00)		0.00	(13,926.00)
30-345-3320-00	TUFTS SPEECH	(10,204.00)		0.00	(18,002.22)
30-345-3321-00	TUFTS ST EVAL	(1,976.00)		0.00	(3,201.12)
30-345-3342-00	TUFTS CONT ADJ	297,646.00		0.00	408,545.13
30-380-3880-00	INTEREST INCOME	(40.00)		0.00	(296.97)
30-385-3790-00	OTHER MISCELLANEOUS INCOME	(683,676.00)		0.00	(56,869.56)
30-385-3880-00	OTHER INTEREST INCOME	(19.00)		0.00	(2.63)
30-400-4001-00	S&W ADMINISTRATION	147,686.00		0.00	215,622.42
30-400-4006-00	S&W RECEPTION	84,618.00		0.00	81,288.81
30-400-4007-00	S&W OFFICE	45,625.00		0.00	33,595.55
30-400-4010-98	S&W CLERICAL HO BILL-OUT	132,590.00		0.00	132,589.80
30-400-4151-00	PAYROLL/BKPP SERVICE	44,925.00		0.00	21,993.77
30-400-4160-00	MANAGEMENT FEE EXPENSE	735,608.00		0.00	784,540.92
30-400-4165-00	PROFESSIONAL SERVICES	35,369.00		0.00	22,151.23
30-400-4170-00	PURCHASED SERVICE FIXED	4,090.00		0.00	2,419.45
30-400-4211-00	HEP B/TB/FLU VACCINE	4,950.00		0.00	18,248.52
30-400-4220-00	COMPUTER EXPENSE	61,836.00		0.00	97,551.59
30-400-4220-98	COMPUTER EXPENSE BILL-OUT	5,165.00		0.00	0.00
30-400-4225-00	FIXED SOFTWARE EXPENSE	59,815.00		0.00	56,846.23
30-400-4240-00	PRINTING EXPENSE	826.00		0.00	63.12
30-400-4245-00	POSTAGE EXPENSE	1,127.00		0.00	1,410.20
30-400-4248-00	BANK CHARGES/FEES	4,178.00		0.00	10,114.20
30-400-4250-00	OFFICE SUPPLIES & EXPENSE	21,825.00		0.00	15,872.38
30-400-4252-00	EQUIPMENT LEASE/RENT	26,628.00		0.00	11,123.63
30-400-4256-00	EMPLOYEES EDUCATION	3,497.00		0.00	9,145.61
30-400-4257-00	LATE CHARGES	2,644.00		0.00	14,309.85
30-400-4258-00	FINES & PENALTY	655.00		0.00	26,682.42
30-400-4259-00	MISCELLANEOUS EXPENSE	7,528.00		0.00	5,690.38
30-400-4261-00	TELEPHONE	22,133.00		0.00	23,291.22
30-400-4263-00	TELEPHONE WIRELESS	2,263.00		0.00	0.00
30-400-4265-00	USER FEE	651,400.00		0.00	754,558.10
30-400-4295-00	ADVERTISING - HELP WANTED	91,045.00		0.00	58,257.40
30-400-4298-00	ADV/MARKETING PROMOTIONAL	8,278.00		0.00	11,387.92
30-400-4301-00	LICENSE DUES PT	17,549.00		0.00	21,262.55
30-400-4302-00	LICENSE DUES NPT	1,613.00		0.00	0.00
30-400-4320-00	CORI CHECKS/BACKGROUND	3,876.00		0.00	4,883.23
30-400-4325-00	ACCOUNTING	8,664.00		0.00	35,157.00
30-400-4330-00	LEGAL	66,128.00		0.00	17,657.36
30-400-4331-00	APPEAL FEES	240.00		0.00	0.00
30-400-4336-00	401K EXPENSE	17,410.00		0.00	17,147.56
30-400-4337-00	EMPLOYEE BENEFIT	9,197.00		0.00	6,587.28
30-400-4400-00	PAYROLL TAXES	462,320.00		0.00	565,593.85
30-400-4406-00	MA EMPLOYER MEDICAL LEAVE	37,869.00		0.00	21,242.75
30-400-4415-00	HEALTH INSURANCE	82,107.00		0.00	198,150.36
30-400-4417-00	DENTAL INSURANCE	2,896.00		0.00	(1,469.49)
30-400-4418-00	VISION INSURANCE	(12.00)		0.00	118.40
30-400-4425-00	WORKERS COMP INSURANCE	106,322.00		0.00	126,105.00
30-400-4452-00	INSURANCE LIABILITY & MALPRAC	100,794.00		0.00	113,114.39
30-400-4457-00	INTEREST WORKING CAPITAL	109,195.00		0.00	125,926.57
30-400-4499-00	BAD DEBT EXPENSE	144,302.00		0.00	145,162.46
30-400-4500-00	MEDICAID SECONDARY BD EXP	1,240.00		0.00	1,353.51
30-400-4519-00	INTEREST OTHER	86,150.00		0.00	43,296.09
30-450-4510-00	REAL ESTATE TAXES	125,145.00		0.00	72,930.80
30-450-4535-00	RENT / MORTGAGE	1,725,857.00		0.00	1,731,715.75
30-450-4538-00	RENT EQUIPMENT	266.00		0.00	922.88
30-450-4547-00	DEPRECIATION SOFTWARE	524.00		0.00	0.00
30-450-4570-00	DEPRECIATION EQUIPMENT	18,360.00		0.00	18,360.00
30-450-4575-00	DEPRECIATION EQUIPMENT & COMP	3,060.00		0.00	3,060.00
30-450-4590-00	INSURANCE BUILDING & EQUIPMENT	18,817.00		0.00	26,110.69
30-510-4021-00	S&W MAINTENANCE	37,391.00		0.00	33,141.74
30-510-4042-00	S&W MAINTENANCE -SUPERVISOR	38,814.00		0.00	61,607.97
30-510-4167-00	PURCHASED SERVICE	116,957.00		0.00	230,611.37
30-510-4170-00	PURCHASED SERVICE - FIXED	60,504.00		0.00	5,609.56

Client: **A285181 - Bane Bay Path LLC**
Engagement: **MDMC 2023 - Bane Baypath LLC**
Period Ending: **12/31/2023**
Trial Balance: **T.01 - Master TB**
Workpaper: **T.01 - MCD SNF TB Report**

Account	Description	1st PP MCAID	JE Ref #	Medicaid JE	MCD
		12/31/2022			12/31/2023
30-510-4251-00	SUPPLIES & EXPENSE	25,531.00		0.00	22,985.77
30-510-5121-00	ELECTRICITY	95,813.00		0.00	96,171.96
30-510-5123-00	WATER & SEWERAGE	124,954.00		0.00	149,943.80
30-510-5125-00	FUEL	1,632.00		0.00	528.71
30-510-5127-00	GAS	82,606.00		0.00	65,105.72
30-520-4031-00	S&W DIETICIAN	86,296.00		0.00	114,228.35
			Medicaid JE -	(0.00)	
30-520-4031-98	S&W DIETICIAN BILLOUT	(16,512.00)		0.00	(29,212.80)
30-520-4032-00	S&W DIETARY	307,971.00		0.00	314,187.57
30-520-4034-00	S&W COOKS	145,108.00		0.00	175,694.44
30-520-4042-00	S&W DIETARY SUPERVISOR	73,683.00		0.00	72,559.98
30-520-4167-00	PURCHASED SERVICE	2,614.00		0.00	6,741.65
30-520-4170-00	PURCHASED SERVICE - FIXED	3,260.00		0.00	3,616.00
30-520-4251-00	SUPPLIES & EXPENSE	40,789.00		0.00	48,993.41
30-520-4310-00	EMPLOYEE UNIFORMS	948.00		0.00	470.29
30-520-5220-00	FOOD	305,579.00		0.00	329,167.06
30-520-5223-00	DIETARY SUPPLEMENTS	18,529.00		0.00	31,295.24
30-530-4040-00	S&W LAUNDRY	111,844.00		0.00	85,035.11
30-530-4251-00	SUPPLIES & EXPENSE	10,038.00		0.00	11,354.03
30-530-5340-00	LINEN & BEDDING	11,445.00		0.00	9,913.79
30-540-4042-00	S&W HOUSEKEEPING SUPERVISOR	18,247.00		0.00	3,811.20
30-540-4045-00	S&W HOUSEKEEPING	182,540.00		0.00	199,869.69
30-540-4251-00	SUPPLIES & EXPENSE	30,583.00		0.00	42,912.29
30-540-4310-00	EMPLOYEE UNIFORMS	769.00		0.00	0.00
30-600-4000-00	S&W DIRECTOR	135,418.00		0.00	147,489.33
30-600-4005-00	S&W ASSISTANT DIRECTOR	110,418.00		0.00	114,434.77
30-600-4051-00	S&W SUPERVISOR MEDICARE	60,711.00		0.00	42,573.75
30-600-4051-01	S&W LPN NURSING SUPERVISOR	70,297.00		0.00	37,737.94
30-600-4055-01	S&W LPN STAFF DEVELOPMENT	74,568.00		0.00	41,128.85
30-600-4057-00	S&W MDS	99,548.00		0.00	92,648.36
30-600-4057-01	S&W LPN MDS	47,611.00		0.00	88,080.90
30-600-4058-00	S&W MMQ	3,381.00		0.00	53,900.00
30-600-4058-01	S&W LPN MMQ	11,842.00		0.00	0.00
30-600-4061-00	S&W RN	767,001.00		0.00	860,804.38
30-600-4062-00	S&W ORIENTATION/ED RN	28,098.00		0.00	0.00
30-600-4062-50	S&W EDUC/CLASS RN	3,940.00		0.00	0.00
30-600-4066-00	S&W LPN	876,188.00		0.00	1,259,470.80
30-600-4068-00	S&W ORIENTATION/ED LPN	16,596.00		0.00	0.00
30-600-4068-50	S&W EDUC/CLASS LPN	3,892.00		0.00	0.00
30-600-4071-00	S&W NURSES AIDE	1,642,897.00		0.00	2,007,051.94
30-600-4072-00	S&W ORIENTATION/ED C.N.A.	6,212.00		0.00	0.00
30-600-4072-50	S&W EDUC/CLASS CNA	1,884.00		0.00	0.00
30-600-4073-00	S&W UNIT MANAGER	85,965.00		0.00	175,045.49
30-600-4073-01	S&W LPN UNIT MANAGER	159,347.00		0.00	28,205.80
30-600-4075-00	S&W MEDICAL RECORDS	74,718.00		0.00	86,026.79
30-600-4079-00	S&W WARD CLERK	15,830.00		0.00	40,563.41
30-600-4080-00	S&W CENTRAL SUPPLY	842.00		0.00	2,115.00
30-600-4083-00	S&W SCHEDULER	35,732.00		0.00	49,030.64
30-600-6036-00	PURCHASED SERVICE RN	189,578.00		0.00	147,153.70
30-600-6037-00	PURCHASED SERVICE RN MEDICARE	103,692.00		0.00	0.00
30-600-6046-00	PURCHASED SERVICE LPN	479,471.00		0.00	326,726.12
30-600-6055-00	PURCHASED SERVICE NA	237,917.00		0.00	0.00
30-600-6056-00	PURCHASED SERVICE NA	165,195.00		0.00	146,564.97
30-600-6075-00	SUPPLIES NURSING MEDICARE	238,152.00		0.00	0.00
30-650-6511-00	MEDICAL DIRECTOR	24,500.00		0.00	25,500.00
30-650-6530-00	PHARMACY CONSULT	12,620.00		0.00	15,179.50
30-650-6540-00	PSYCHIATRIC CONSULT	1,595.00		0.00	1,095.00
30-650-6545-00	SOC SERV CONSULTANT	185.00		0.00	0.00
30-650-6560-00	OT SUPPLIES	149.00		0.00	1,380.32
30-650-6572-00	PT CONSULTANT	350.00		0.00	112.56
30-650-6580-00	PT SUPPLIES	727.00		0.00	558.60
30-680-4106-00	S&W ADMIN & SOCIAL SERVICE	86,992.00		0.00	82,917.59
30-680-4107-00	S&W SOCIAL SERVICE	154,410.00		0.00	153,240.67
30-700-4042-00	S&W RECREATION SUPERVISOR	57,311.00		0.00	60,087.88
30-700-4111-00	S&W RECREATION	83,495.00		0.00	97,418.50
30-700-4251-00	SUPPLIES & EXPENSE	3,385.00		0.00	4,639.25
30-700-5120-00	CABLE TV SERVICES	48,170.00		0.00	52,737.79
30-700-7045-00	PROGRAMS & ENTERTAINMENT	6,250.00		0.00	0.00
30-770-7720-00	PRIVATE MED EQUIPMENT	1,827.00		0.00	1,263.82
30-770-7990-00	PRIV ANCIL ROUTINE/COMPLEX	3,416.00		0.00	419.98
30-772-7700-00	MCARE ANCIL PHARMACY	179,643.00		0.00	189,316.19
30-772-7720-00	MCARE ANCIL MED EQUIP	964.00		0.00	2,739.49
30-772-7730-00	MCARE ANCI LABS	22,930.00		0.00	22,565.00
30-772-7740-00	MCARE ANCIL OXYGEN	980.00		0.00	146.08
30-772-7750-00	MCARE ANCIL X-RAY	8,740.00		0.00	8,666.94

Client: **A285181 - Bane Bay Path LLC**
Engagement: **MDMC 2023 - Bane Baypath LLC**
Period Ending: **12/31/2023**
Trial Balance: **T.01 - Master TB**
Workpaper: **T.01 - MCD SNF TB Report**

Account	Description	1st PP MCAID	JE Ref #	Medicaid JE	MCD
		12/31/2022			12/31/2023
30-772-7760-00	MCARE ANCIL AMBULANCE	33,087.00		0.00	70,818.38
30-772-7982-00	MCARE ANCI OTHER IMAGING	2,789.00		0.00	1,185.00
30-772-7990-00	MCARE ANCI ROUTINE/CMPLX	12,806.00		0.00	2,722.88
30-774-7799-00	MEDB ANCIL MISC	500.00		0.00	0.00
30-774-7982-00	MEDB ANCIL OTHER IMAGING	97.00		0.00	0.00
30-776-7700-00	MCAID ANCIL PHARMACY	16,853.00		0.00	7,943.98
30-776-7720-00	MCAID ANCIL MED EQUIP	3,063.00		0.00	6,608.24
30-776-7730-00	MCAID ANCIL LAB	174.00		0.00	32.80
30-776-7750-00	MCAID ANCIL X-RAY	10.00		0.00	0.00
30-778-7700-00	MGD ANCIL PHARMACY	79,557.00		0.00	118,391.69
30-778-7720-00	MGD ANCIL MED EQUIP	1,616.00		0.00	1,600.69
30-778-7730-00	MGD ANCIL LABS	8,339.00		0.00	10,190.30
30-778-7750-00	MGD ANCIL X-RAY	1,914.00		0.00	2,535.28
30-778-7990-00	MGD ANCIL ROUTINE/CMPLX	1,485.00		0.00	0.00
30-802-7800-00	MCARE THER PT	250,666.00		0.00	301,684.92
30-802-7810-00	MCARE THER OT	242,382.00		0.00	282,820.53
30-802-7820-00	MCARE THER ST	44,686.00		0.00	67,401.97
30-804-7800-00	MED B THER PT	69,241.00		0.00	64,485.01
30-804-7810-00	MEDB THER OT	44,283.00		0.00	29,637.44
30-804-7820-00	MED B THER ST	8,727.00		0.00	17,434.35
30-804-7825-00	MED B OTHER PT THERAPY	15,458.00		0.00	37,462.75
30-804-7826-00	MED B THER OTHER OT	13,285.00		0.00	27,617.29
30-804-7827-00	MED B THER OTHER SPEECH	1,647.00		0.00	5,323.62
30-806-7800-00	MCAID THER PT	564.00		0.00	623.95
30-806-7810-00	MCAID THER OT	684.00		0.00	203.95
30-806-7820-00	MCAID THER ST	190.00		0.00	0.00
30-808-7800-00	MGD THERAP PT	96,886.00		0.00	122,842.47
30-808-7810-00	MGD THERAP OT	92,144.00		0.00	125,223.80
30-808-7820-00	MGD THERAP ST	11,267.00		0.00	10,610.78
30-860-8030-00	COVID 19 EXPENSES	183,968.00		0.00	203.98
30-950-7730-00	PRIOR YEAR OTHER EXPENSE	17,499.00		0.00	(1,735.21)
3003.3	income non-mgt care	0.00		(641,246.00)	(641,246.00)
			Medicaid J	(641,246.00)	
30226	M'caid Resource income	0.00		(1,243,033.00)	(1,243,033.00)
			Medicaid J	(1,243,033.00)	
52311	Salary Dietician	0.00		0.00	0.00
			Medicaid JE -	(0.00)	
S2L1.8	SCO Revenue	(38,487.00)		(106,193.80)	(106,193.80)
			Medicaid J	(106,193.80)	
Subtotal [2] Income Statement		263,409.00		1,359.37	241,551.92
Subgroup : [3] Not Used					
30-331-3000-00	OTHER INSURANCE ROOM & BOARD	0.00		(1,359.37)	(1,359.37)
			Medicaid J	(1,359.37)	
Subtotal [3] Not Used		0.00		(1,359.37)	(1,359.37)
Total [TB] Trial Balance		0.00		0.00	0.00
Sum of Account Groups		0.00		0.00	0.00
Net (Income) Loss		0.00		0.00	0.00

Tickmarks

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Client: **A285181 - Bane Bay Path LLC**
Engagement: **MDMC 2023 - Bane Baypath LLC**
Period Ending: **12/31/2023**
Trial Balance: **T.01 - Master TB**
Workpaper: **T:02 - MCD SNF-CR Groupings Report**

Account	Description	MCD 12/31/2023	1st PP MCAID 12/31/2022
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
30-100-1020-00	CASH PAYROLL	10,025.57	10,026.00
30-100-1035-00	CASH PETTY CASH	1,000.00	1,000.00
Subtotal : None		11,025.57	11,026.00
Total [S6L1.1C1]	Cash and Cash Equivalents	11,025.57	11,026.00
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A] A/ R Self-Pay Patients (Private)			
30-105-1060-00	A/R ACCOUNTS RECEIVABLE	2,130,179.00	1,742,472.00
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		2,130,179.00	1,742,472.00
Total [S6L1.5C1]	Payer Accounts Receivable	2,130,179.00	1,742,472.00
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
30-105-1120-00	A/R ALLOWANCE DOUBTFUL ACCOUN	(253,478.08)	(197,218.00)
Subtotal : None		(253,478.08)	(197,218.00)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(253,478.08)	(197,218.00)
Group : [S6L1.8C1]	Receivable from Affiliates/Related Parties		
Subgroup : None			
30-100-1010-00	MASTER ZBA INTER-CO	15,403,409.68	15,384,338.00
30-100-1010-50	MASTER INTER-CO	(12,244,338.59)	(10,494,978.00)
30-240-2315-10	DUE TO/FROM BANE CONCORD	(687,446.81)	(350,118.00)
30-240-2317-10	DUE TO/FROM SEACOAST	371.70	987.00
30-240-2400-10	Due to/from John Scott	(1,441.89)	(2,074.00)
30-240-2405-00	Colonial ZBA Inter-Co	31,658.96	31,659.00
30-240-2411-00	EXCHANGE HANCOCK PARK	7,379.72	7,380.00
30-240-2423-10	Due to/from Harbor House	5,619.66	(19,303.00)
30-240-2426-00	DUE CRANEVILLE	(22,077.71)	(3,650.00)
30-240-2427-00	DUE BOSTONIAN	1,347.51	2,034.00
30-240-2459-10	Due to from Brighton House	(21,935.42)	(21,215.00)
Subtotal : None		2,472,546.81	4,535,060.00
Total [S6L1.8C1]	Receivable from Affiliates/Related Parties	2,472,546.81	4,535,060.00
Group : [S6L1.10C1]	Supply Inventory		
Subgroup : None			
30-130-1330-00	INVENTORY FACILITY	46,500.00	46,500.00
Subtotal : None		46,500.00	46,500.00
Total [S6L1.10C1]	Supply Inventory	46,500.00	46,500.00
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			
30-105-1061-00	A/R EXCHANGE	48,036.62	45,784.00
30-105-1065-00	A/R OTHER	69.16	69.00
Subtotal : None		48,105.78	45,853.00

Total [S6L1.11C1]	Other Receivables	48,105.78	45,853.00
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
30-120-1280-00	PREPAID INSURANCE	26,110.01	9,372.00
30-120-1281-00	PREPAID WORKERS COMP INS	0.00	12,708.00
Subtotal : None		26,110.01	22,080.00
Total [S6L1.13C1]	Prepaid Insurance	26,110.01	22,080.00
Group : [S6L1.15C1]	Other Prepaid Expenses		
Subgroup : None			
30-120-1300-00	PREPD EXPENSE OTHER	79,384.99	61,967.00
Subtotal : None		79,384.99	61,967.00
Total [S6L1.15C1]	Other Prepaid Expenses	79,384.99	61,967.00
Group : [S6L1.17C1]	Other Current Assets		
Subgroup : None			
30-105-1160-00	INSURANCE CLAIM PROCEEDS	(0.35)	0.00
30-150-1250-00	PATIENT FUNDS EXCHANGE	10,174.83	9,938.00
30-150-1951-00	ROU ASSET	11,433,086.00	0.00
Subtotal : None		11,443,260.48	9,938.00
Total [S6L1.17C1]	Other Current Assets	11,443,260.48	9,938.00
Group : [S6L2.3C1]	Improvements - Cost		
Subgroup : [S6L2.3C1]	Building Improvements		
30-135-1551-00	LAND IMPROVEMENTS	7,600.00	0.00
30-135-1561-00	BUILDING IMPROVEMENTS	572,237.32	461,629.00
Subtotal [S6L2.3C1A]	Building Improvements	579,837.32	461,629.00
Subgroup : [S6L2.3C1A/D]	Building Improvements		
30-136-1561-00	ACCUM DEPR BUILDING IMROVEMEN	(135,972.50)	(64,761.00)
Subtotal [S6L2.3C1D]	A/D Building Improvements	(135,972.50)	(64,761.00)
Total [S6L2.3C1]	Improvements - Cost	443,864.82	396,868.00
Group : [S6L2.4C1]	Equipment		
Subgroup : [S6L2.4C1]	Equipment Cost		
30-135-1641-00	COMPUTER EQUIPMENT	68,348.01	62,057.00
30-135-1670-00	EQUIPMENT	431,565.95	309,527.00
Subtotal [S6L2.4C1A]	Equipment Cost	499,913.96	371,584.00
Subgroup : [S6L2.4C1A/D]	Equipment		
30-136-1641-00	ACCUM DEPR COMPUTER EQUIPMENT	(26,943.86)	(20,995.00)
30-136-1670-00	ACCUM DEPR EQUIPMENT	(118,075.00)	(87,124.00)
Subtotal [S6L2.4C1b]	A/D Equipment	(145,018.86)	(108,119.00)
Total [S6L2.4C1]	Equipment	354,895.10	263,465.00
Group : [S6L2.5C1]	Software/Limited Life Assets		
Subgroup : [S6L2.5C1]	Software Cost		
30-135-1688-00	SOFTWARE	5,412.64	5,413.00
Subtotal [S6L2.5C1A]	Software Cost	5,412.64	5,413.00
Subgroup : [S6L2.5C1A/D]	Software		
30-136-1688-00	ACCUM DEPREC SOFTWARE	(5,412.64)	(5,413.00)

Subtotal [S6L2.5C1B] A/D Software		(5,412.64)	(5,413.00)
Total [S6L2.5C1]	Software/Limited Life Assets	0.00	0.00
Group : [S6L5.1C1] Trade Payable			
Subgroup : None			
30-100-1012-00	CASH DISBURSEMENT	(28,251.83)	(1,959,082.00)
30-100-1014-00	CASH CITIZENS - BOS	(17,451,212.67)	(2,579,274.00)
30-100-1017-00	CASH CITIZENS	19,014,944.70	4,429,852.00
30-200-2010-00	A/P ACCOUNTS PAYABLE	(3,025,823.25)	(2,441,396.00)
30-230-2254-00	SUSPENSE DOLLARS	(16,388.05)	0.00
Subtotal : None		(1,506,731.10)	(2,549,900.00)
Total [S6L5.1C1]	Trade Payable	(1,506,731.10)	(2,549,900.00)
Group : [S6L5.2C1] Accrued Expenses			
Subgroup : None			
30-120-1301-00	PREPAID HEALTH INSURANCE	(91,403.03)	(161,679.00)
30-200-2401-00	A/P MGMT FEE PAYABLE	(14,148.78)	(31,983.00)
30-205-2030-00	ACCRUED EXPENSES	(111,023.21)	(280,979.00)
30-205-2033-00	ACCRUED AUDIT FEES	(18,383.25)	(1,573.00)
30-210-2075-00	USER FEE PAYABLE	(590,302.45)	(571,062.00)
Subtotal : None		(825,260.72)	(1,047,276.00)
Total [S6L5.2C1]	Accrued Expenses	(825,260.72)	(1,047,276.00)
Group : [S6L5.3C1] Due to Insurance Payers			
Subgroup : [S6L5.3C1] Due Medicaid MA - Nursing Care			
30-200-2012-00	DUE TO/FROM MEDICAID	(99,237.81)	0.00
Subtotal [S6L5.3C1B] Due Medicaid MA - Nursing Care		(99,237.81)	0.00
Total [S6L5.3C1]	Due to Insurance Payers	(99,237.81)	0.00
Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities			
Subgroup : [S6L5.7C1] Accrued Salaries			
30-205-2035-00	ACCRUED PAYROLL	(339,421.95)	(228,999.00)
30-205-2036-00	ACCRUED VACATION PAY	(175,327.85)	(169,264.00)
Subtotal [S6L5.7C1A] Accrued Salaries		(514,749.80)	(398,263.00)
Subgroup : [S6L5.7C1] Accrued Payroll Taxes Withheld			
30-220-2213-00	PAYROLL STATE WITHHOLDING	96.97	97.00
30-225-2225-00	PAYROLL 401K WITHHOLDING	(307.43)	(307.00)
30-225-2227-00	PAYROLL WITHHOLDING OTHER	(206.15)	(206.00)
Subtotal [S6L5.7C1B] Accrued Payroll Taxes Withheld		(416.61)	(416.00)
Subgroup : [S6L5.7C1] Accrued Payroll Taxes Payable			
30-220-2214-00	PAYROLL ACCRUED PAYROLL TAXES	(12,067.10)	933.00
30-220-2216-00	PAYROLL MTA	(7,198.17)	(7,198.00)
30-220-2219-00	PAYROLL FEDERAL TAX DEPOSITS	(213,293.30)	(213,293.00)
Subtotal [S6L5.7C1C] Accrued Payroll Taxes Payable		(232,558.57)	(219,558.00)
Subgroup : [S6L5.7C1] Other Payroll Liabilities			
30-225-2221-00	PAYROLL FSA DEP CARE	101.20	101.00
30-225-2223-00	PAYROLL FSA MEDICAL	1,413.36	(773.00)
30-225-2230-00	PAYROLL COL LIFE INSURANCE	(2,688.30)	2,949.00
30-225-2234-00	MA EE FAMILY MEDICAL LEAVE(M1)	0.00	(2,813.00)
30-225-2235-00	MA EE PERS FAMILY LEAVE (M2)	0.00	(1,507.00)

30-260-2767-00	CONTRIBUTIONS	(37,058.00)	0.00
Subtotal [S6L5.7C1D]	Other Payroll Liabilities	(38,231.74)	(2,043.00)
Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	(785,956.72)	(620,280.00)
Group : [S6L5.10C1]	Other Current Liabilities		
Subgroup : None			
30-230-2251-01	CLA-True Deferred Revenue	0.00	(74,750.00)
30-230-2252-00	DEFERRED RENT	(0.47)	(1,148,660.00)
30-230-2253-00	SUSPENSE DOLLARS POLLING	(0.15)	0.00
30-235-2306-00	LEASE - ST	(696,014.00)	0.00
30-235-2307-00	LEASE - LT	(11,960,006.00)	0.00
Subtotal : None		(12,656,020.62)	(1,223,410.00)
Total [S6L5.10C1]	Other Current Liabilities	(12,656,020.62)	(1,223,410.00)
Group : [S6L8C.7C4]	Owners Equity Balance-Dividends Paid		
Subgroup : None			
30-260-2770-00	RETAINED EARNINGS	(1,169,380.06)	(1,760,554.00)
Subtotal : None		(1,169,380.06)	(1,760,554.00)
Total [S6L8C.7C4]	Owners Equity Balance-Dividends Paid	(1,169,380.06)	(1,760,554.00)
Group : [S2L1.1C1]	Private Pay		
Subgroup : None			
30-310-3000-00	PRIVATE ROOM & BOARD	(1,449,825.00)	(2,281,134.00)
Subtotal : None		(1,449,825.00)	(2,281,134.00)
Total [S2L1.1C1]	Private Pay	(1,449,825.00)	(2,281,134.00)
Group : [S2L1.2C1]	Commerical Managed Care		
Subgroup : None			
30-330-3000-00	INSURANCE ROOM & BOARD	(325,056.42)	(719,999.00)
30-331-3342-00	OTHER INSURANCE CONT ADJ	1,177.12	0.00
Subtotal : None		(323,879.30)	(719,999.00)
Total [S2L1.2C1]	Commerical Managed Care	(323,879.30)	(719,999.00)
Group : [S2L1.4C1]	Medicare-Fee-For-Service		
Subgroup : None			
30-315-3000-00	MEDICARE ROOM & BOARD	(5,054,212.71)	(4,449,184.00)
Subtotal : None		(5,054,212.71)	(4,449,184.00)
Total [S2L1.4C1]	Medicare-Fee-For-Service	(5,054,212.71)	(4,449,184.00)
Group : [S2L1.5C1]	Medicare Managed Care (Part C)		
Subgroup : None			
30-335-3000-00	BC/BS ROOM & BOARD	(412,981.00)	(248,472.00)
30-340-3000-00	HARVARD ROOM & BOARD	(54,128.00)	(25,074.00)
30-345-3000-00	TUFTS ROOM & BOARD	(651,854.00)	(455,758.00)
3003.3	income non-mgt care	(641,246.00)	0.00
Subtotal : None		(1,760,209.00)	(729,304.00)
Total [S2L1.5C1]	Medicare Managed Care (Part C)	(1,760,209.00)	(729,304.00)
Group : [S2L1.6C1]	MassHealth Fee-for-Service		
Subgroup : None			
30-311-3000-00	MEDICAID PENDING ROOM & BOARD	(382,616.97)	(194,473.00)
30-311-3090-00	MEDICAID PENDING PRIOR YEAR	194,472.61	243,210.00
30-325-3000-00	MASS MEDICAID ROOM&BOARD	(5,199,556.63)	(5,430,697.00)
30-326-3000-00	MEDICAID MGD CARE ROOM & BOARD	(19,020.40)	(8,848.00)

Subtotal : None		(5,406,721.39)	(5,390,808.00)
Total [S2L1.6C1]	MassHealth Fee-for-Service	(5,406,721.39)	(5,390,808.00)
Group : [S2L1.8C1]	Senior Care Options		
Subgroup : None			
S2L1.8	SCO Revenue	(106,193.80)	(38,487.00)
Subtotal : None		(106,193.80)	(38,487.00)
Total [S2L1.8C1]	Senior Care Options	(106,193.80)	(38,487.00)
Group : [S2L1.12C1]	Medicaid Patient Paid Amount		
Subgroup : None			
30226	M'caid Resource income	(1,243,033.00)	0.00
Subtotal : None		(1,243,033.00)	0.00
Total [S2L1.12C1]	Medicaid Patient Paid Amount	(1,243,033.00)	0.00
Group : [S2L1.15C1]	Other Payer Revenue		
Subgroup : None			
30-331-3000-00	OTHER INSURANCE ROOM & BOARD	(1,359.37)	0.00
Subtotal : None		(1,359.37)	0.00
Total [S2L1.15C1]	Other Payer Revenue	(1,359.37)	0.00
Group : [S2L1.1C2]	Ancillary-Private Pay		
Subgroup : None			
30-310-3200-00	PRIVATE PHARMACY	0.00	(24.00)
30-310-3230-00	PRIVATE LABS	0.00	(60.00)
30-310-3300-00	PRIVATE PT	0.00	(1,191.00)
30-310-3301-00	PRIVATE PT EVAL	0.00	(212.00)
30-310-3310-00	PRIVATE OT	0.00	(728.00)
30-310-3311-00	PRIVATE OT EVAL	0.00	(205.00)
30-310-3320-00	PRIVATE SPEECH	0.00	(458.00)
Subtotal : None		0.00	(2,878.00)
Total [S2L1.1C2]	Ancillary-Private Pay	0.00	(2,878.00)
Group : [S2L1.2C2]	Ancillary-Commerical Managed Care		
Subgroup : None			
30-330-3200-00	INSURANCE PHARMACY	(62,466.64)	(42,443.00)
30-330-3210-00	INSURANCE IV THERAPY	(22,567.05)	(3,866.00)
30-330-3230-00	INSURANCE LABS	(3,626.64)	(3,203.00)
30-330-3250-00	INSURANCE X-RAY	(700.00)	(990.00)
30-330-3300-00	INSURANCE PT	(283,964.25)	(204,390.00)
30-330-3301-00	INSURANCE PT EVAL	(25,313.68)	(19,130.00)
30-330-3310-00	INSURANCE OT	(292,703.10)	(200,820.00)
30-330-3311-00	INSURANCE OT EVAL	(27,004.96)	(19,451.00)
30-330-3320-00	INSURANCE SPEECH	(30,040.70)	(25,415.00)
30-330-3321-00	INSURANCE ST EVAL	(4,880.48)	(5,128.00)
30-330-3342-00	INSURANCE CONT ADJ	709,524.93	485,874.00
30-335-3200-00	BC/BS PHARMACY	(28,223.79)	(17,130.00)
30-335-3210-00	BC/BS IV THERAPY	(353.71)	(1,164.00)
30-335-3230-00	BC/BS LABS	(1,355.83)	(1,948.00)
30-335-3250-00	BC/BS X-RAY	(194.52)	(69.00)
30-335-3300-00	BC/BS PT	(125,183.36)	(80,382.00)
30-335-3301-00	BC/BS PT EVAL	(10,128.00)	(7,440.00)
30-335-3310-00	BC/BS OT	(131,682.54)	(81,279.00)
30-335-3311-00	BC/BS OT EVAL	(9,917.00)	(7,491.00)
30-335-3320-00	BC/BS SPEECH	(10,006.12)	(10,743.00)

30-335-3321-00	BC/BS ST EVAL	(1,244.88)	(2,181.00)
30-335-3342-00	BC/BS CONT ADJ	312,663.75	206,683.00
30-340-3200-00	HARVARD PHARMACY	(5,996.50)	(3,394.00)
30-340-3210-00	HARVARD IV THERAPY	(2,481.39)	0.00
30-340-3230-00	HARVARD LABS	(222.52)	(208.00)
30-340-3250-00	HARVARD X-RAY	0.00	(138.00)
30-340-3300-00	HARVARD PT	(17,311.16)	(9,074.00)
30-340-3301-00	HARVARD PT EVAL	(1,477.00)	(850.00)
30-340-3310-00	HARVARD OT	(18,584.54)	(8,921.00)
30-340-3311-00	HARVARD OT EVAL	(1,477.00)	(856.00)
30-340-3320-00	HARVARD SPEECH	(4,443.50)	0.00
30-340-3321-00	HARVARD ST EVAL	(533.52)	0.00
30-340-3342-00	HARVARD CONT ADJ	51,897.13	23,440.00
30-345-3200-00	TUFTS PHARMACY	(30,003.86)	(25,880.00)
30-345-3210-00	TUFTS IV THERAPY	(1,076.97)	(1,479.00)
30-345-3230-00	TUFTS LABS	(3,241.62)	(3,854.00)
30-345-3250-00	TUFTS X-RAY	(840.00)	(510.00)
30-345-3300-00	TUFTS PT	(157,949.92)	(112,843.00)
30-345-3301-00	TUFTS PT EVAL	(14,348.00)	(11,476.00)
30-345-3310-00	TUFTS OT	(165,955.42)	(118,115.00)
30-345-3311-00	TUFTS OT EVAL	(13,926.00)	(11,308.00)
30-345-3320-00	TUFTS SPEECH	(18,002.22)	(10,204.00)
30-345-3321-00	TUFTS ST EVAL	(3,201.12)	(1,976.00)
30-345-3342-00	TUFTS CONT ADJ	408,545.13	297,646.00
Subtotal : None		(49,998.57)	(42,106.00)
Total [S2L1.2C2]		(49,998.57)	(42,106.00)
Ancillary-Commerical Managed Care			

Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service
Subgroup : None

30-315-3200-00	MEDICARE PHARMACY	(177,599.12)	(194,510.00)
30-315-3210-00	MEDICARE IV THERAPY	(10,473.52)	(20,653.00)
30-315-3220-00	MEDICARE MED EQUIP	(830.13)	(2,780.00)
30-315-3230-00	MEDICARE LABS	(18,230.30)	(21,042.00)
30-315-3240-00	MEDICARE OXYGEN	0.00	(98.00)
30-315-3250-00	MEDICARE X-RAY	(4,939.04)	(6,692.00)
30-315-3300-00	MEDICARE PT	(874,756.82)	(799,598.00)
30-315-3301-00	MEDICARE PT EVAL	(66,888.58)	(73,536.00)
30-315-3310-00	MEDICARE OT	(895,926.12)	(816,462.00)
30-315-3311-00	MEDICARE OT EVAL	(67,101.04)	(73,449.00)
30-315-3320-00	MEDICARE SPEECH	(75,991.72)	(80,122.00)
30-315-3321-00	MEDICARE ST EVAL	(14,400.62)	(13,049.00)
30-315-3342-00	MEDICARE CONT ADJ OTHER	2,207,598.20	2,101,721.00
30-315-3382-00	MEDICARE OTHER IMAGING	(395.00)	0.00
30-315-4900-00	MEDICARE SEQ CONT ADJ	94,920.47	57,417.00
30-320-3291-00	MED B FLU VACCINE INCOME	(8,261.67)	0.00
30-320-3300-00	MED B PT	(163,415.96)	(183,313.00)
30-320-3301-00	MED B PT EVALUATION	(10,761.00)	(10,414.00)
30-320-3310-00	MED B OT	(77,583.02)	(113,403.00)
30-320-3311-00	MED B OCCUPATIONAL THERAPY	(12,871.00)	(10,229.00)
30-320-3320-00	MED B SPEECH	(40,853.84)	(20,293.00)
30-320-3321-00	MED B ST EVAL	(5,640.48)	(4,133.00)
30-320-3342-00	MED B CONT ADJ OTHER	179,978.37	203,378.00
30-320-4900-00	MED B SEQUESTRATION	2,238.45	1,474.00
30-325-3200-00	MEDICAID PHARMACY	(13,193.10)	(22,871.00)
30-325-3210-00	MEDICAID IV THERAPY	0.00	(1,155.00)
30-325-3230-00	MEDICAID LABS	(93.20)	(216.00)

30-325-3300-00	MEDICAID PT	(959.00)	(2,403.00)
30-325-3301-00	MEDICAID PT EVAL	(422.00)	(851.00)
30-325-3310-00	MEDICAID OT	(506.80)	(3,181.00)
30-325-3311-00	MEDICAID OT EVAL	(422.00)	(651.00)
30-325-3320-00	MEDICAID SPEECH	0.00	458.00
30-325-3342-00	MEDICAID CONT ADJ OTHER	19,069.63	31,611.00
30-326-3200-00	MEDICAID MGD CARE PHARMACY	(63.16)	(13.00)
30-326-3342-00	MEDICAID MGD CARE CONT ADJ	63.16	13.00
Subtotal : None		(38,709.96)	(79,045.00)
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(38,709.96)	(79,045.00)

Group : [S2L3.2C1]	Endowment & Other Non Recoverable Revenue		
Subgroup : None			
30-325-3010-00	MEDICAID COVID TRANS ADD-ON	(58,050.00)	(35,050.00)
30-385-3790-00	OTHER MISCELLANEOUS INCOME	(56,869.56)	(683,676.00)
Subtotal : None		(114,919.56)	(718,726.00)
Total [S2L3.2C1]	Endowment & Other Non Recoverable Revenue	(114,919.56)	(718,726.00)

Group : [S2L3.6C1]	Prior Year Retroactive Revenue		
Subgroup : None			
30-310-3090-00	PRIVATE PY INCOME	63,524.00	(20,480.00)
30-315-3090-00	MEDICARE PY INCOME	(19,931.57)	(22,846.00)
30-325-3090-00	MEDICAID PY INCOME	(197,502.44)	(214,777.00)
30-330-3090-00	INSURANCE PY INCOME	12,873.85	587.00
30-345-3090-00	TUFTS PY INCOME	(171.00)	(2,918.00)
30-385-3090-00	OTHER PRIOR YEAR INCOME	(250.00)	0.00
Subtotal : None		(141,457.16)	(260,434.00)
Total [S2L3.6C1]	Prior Year Retroactive Revenue	(141,457.16)	(260,434.00)

Group : [S2L3.7C1]	Interest Income		
Subgroup : None			
30-380-3880-00	INTEREST INCOME	(296.97)	(40.00)
30-385-3880-00	OTHER INTEREST INCOME	(2.63)	(19.00)
Subtotal : None		(299.60)	(59.00)
Total [S2L3.7C1]	Interest Income	(299.60)	(59.00)

Group : [S3L1.1C1]	Director of Nurses Salary		
Subgroup : None			
30-600-4000-00	S&W DIRECTOR	147,489.33	135,418.00
Subtotal : None		147,489.33	135,418.00
Total [S3L1.1C1]	Director of Nurses Salary	147,489.33	135,418.00

Group : [S3L1.7C1]	Registered Nurses Salaries		
Subgroup : None			
30-600-4005-00	S&W ASSISTANT DIRECTOR	114,434.77	110,418.00
30-600-4051-00	S&W SUPERVISOR MEDICARE	42,573.75	60,711.00
30-600-4061-00	S&W RN	860,804.38	767,001.00
30-600-4062-00	S&W ORIENTATION/ED RN	0.00	28,098.00
30-600-4073-00	S&W UNIT MANAGER	175,045.49	85,965.00
Subtotal : None		1,192,858.39	1,052,193.00
Total [S3L1.7C1]	Registered Nurses Salaries	1,192,858.39	1,052,193.00

Group : [S3L1.11C1]	Registered Nurses Purchased Service Temporary Agency Staff		
Subgroup : None			
30-600-6036-00	PURCHASED SERVICE RN	147,153.70	189,578.00

30-600-6037-00	PURCHASED SERVICE RN MEDICARE	0.00	103,692.00
Subtotal : None		147,153.70	293,270.00
Total [S3L1.11C1]	Registered Nurses Purchased Service Tempory	147,153.70	293,270.00

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

Subgroup : None			
30-600-4051-01	S&W LPN NURSING SUPERVISOR	37,737.94	70,297.00
30-600-4066-00	S&W LPN	1,259,470.80	876,188.00
30-600-4068-00	S&W ORIENTATION/ED LPN	0.00	16,596.00
30-600-4068-50	S&W EDUC/CLASS LPN	0.00	3,892.00
30-600-4073-01	S&W LPN UNIT MANAGER	28,205.80	159,347.00
Subtotal : None		1,325,414.54	1,126,320.00
Total [S3L1.12C1]	Licensed Practical Nurses Salary	1,325,414.54	1,126,320.00

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

Subgroup : None			
30-600-6046-00	PURCHASED SERVICE LPN	326,726.12	479,471.00
Subtotal : None		326,726.12	479,471.00
Total [S3L1.16C1]	Licensed Practical Nurses Purchased Service Te	326,726.12	479,471.00

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

Subgroup : None			
30-600-4070-00	S&W NURSES AIDES	22,979.60	0.00
30-600-4071-00	S&W NURSES AIDE	2,007,051.94	1,642,897.00
30-600-4072-00	S&W ORIENTATION/ED C.N.A.	0.00	6,212.00
Subtotal : None		2,030,031.54	1,649,109.00
Total [S3L1.17C1]	Certified Nurses Aides Salaries	2,030,031.54	1,649,109.00

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

Subgroup : None			
30-600-6055-00	PURCHAED SERVICE NA	0.00	237,917.00
30-600-6056-00	PURCHASED SERVICE NA	146,564.97	165,195.00
Subtotal : None		146,564.97	403,112.00
Total [S3L1.21C1]	Certified Nurses Aides Purchased Service Temp	146,564.97	403,112.00

Group : [S3L1.23C1] Nursing Education & Training

Subgroup : None			
30-600-4062-50	S&W EDUC/CLASS RN	0.00	3,940.00
30-600-4072-50	S&W EDUC/CLASS CNA	0.00	1,884.00
Subtotal : None		0.00	5,824.00
Total [S3L1.23C1]	Nursing Education & Training	0.00	5,824.00

Group : [S3L2.1C1] Administration Salaries

Subgroup : [S3L2.1C1]Administrator Salaries			
30-400-4001-00	S&W ADMINISTRATION	215,622.42	147,686.00
Subtotal [S3L2.1C1A] Administrator Salaries		215,622.42	147,686.00
Total [S3L2.1C1]	Administration Salaries	215,622.42	147,686.00

Group : [S3L2.7C1] Clerical Staff Salaries

Subgroup : None			
30-400-4006-00	S&W RECEPTION	81,288.81	84,618.00
30-400-4007-00	S&W OFFICE	33,595.55	45,625.00
Subtotal : None		114,884.36	130,243.00
Total [S3L2.7C1]	Clerical Staff Salaries	114,884.36	130,243.00

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

Subgroup : None

30-400-4010-98	S&W CLERICAL HO BILL-OUT	132,589.80	132,590.00
30-400-4167-00	PURCHASED SERVICE	3,778.44	0.00
Subtotal : None		136,368.24	132,590.00
Total [S3L2.10C1]	Clerical Staff Purchased Service	136,368.24	132,590.00

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

Subgroup : None

30-400-4151-00	PAYROLL/BKBP SERVICE	21,993.77	44,925.00
30-400-4220-98	COMPUTER EXPENSE BILL-OUT	0.00	5,165.00
30-772-7799-00	MCARE MISC CONSOLIDATED BILLI	2,350.41	0.00
Subtotal : None		24,344.18	50,090.00
Total [S3L2.11C1]	Electronic Data Processing, Payroll & Bookkeep	24,344.18	50,090.00

Group : [S3L2.12C1] Office Supplies

Subgroup : None

30-400-4220-00	COMPUTER EXPENSE	97,551.59	61,836.00
30-400-4225-00	FIXED SOFTWARE EXPENSE	56,846.23	59,815.00
30-400-4240-00	PRINTING EXPENSE	63.12	826.00
30-400-4245-00	POSTAGE EXPENSE	1,410.20	1,127.00
30-400-4248-00	BANK CHARGES/FEES	10,114.20	4,178.00
30-400-4250-00	OFFICE SUPPLIES & EXPENSE	15,872.38	21,825.00
Subtotal : None		181,857.72	149,607.00
Total [S3L2.12C1]	Office Supplies	181,857.72	149,607.00

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

Subgroup : None

30-400-4261-00	TELEPHONE	23,291.22	22,133.00
30-400-4263-00	TELEPHONE WIRELESS	0.00	2,263.00
Subtotal : None		23,291.22	24,396.00
Total [S3L2.13C1]	Telecommunications (e.g. Internet & Phone)	23,291.22	24,396.00

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

Subgroup : None

30-400-4295-00	ADVERTISING - HELP WANTED	58,257.40	91,045.00
Subtotal : None		58,257.40	91,045.00
Total [S3L2.16C1]	Advertising: Help Wanted	58,257.40	91,045.00

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

Subgroup : None

30-400-4301-00	LICENSE DUES PT	21,262.55	17,549.00
Subtotal : None		21,262.55	17,549.00
Total [S3L2.17C1]	Licenses & Dues: Patient Care Related Portion	21,262.55	17,549.00

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

Subgroup : None

30-400-4325-00	ACCOUNTING	35,157.00	8,664.00
Subtotal : None		35,157.00	8,664.00
Total [S3L2.19C1]	Accounting Services (not related to Appeals)	35,157.00	8,664.00

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

Subgroup : None

30-400-4452-00	INSURANCE LIABILITY & MALPRAC	113,114.39	100,794.00
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Subtotal : None		113,114.39	100,794.00
Total [S3L2.20C1]	Insurance: Malpractice & General Liability	113,114.39	100,794.00

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

Subgroup : None			
30-400-4165-00	PROFESSIONAL SERVICES	22,151.23	35,369.00
30-400-4170-00	PURCHASED SERVICE FIXED	2,419.45	4,090.00
30-400-4212-00	DONATIONS	937.53	0.00
30-400-4259-00	MISCELLANEOUS EXPENSE	5,690.38	7,528.00
30-950-7730-00	PRIOR YEAR OTHER EXPENSE	(1,735.21)	17,499.00
Subtotal : None		29,463.38	64,486.00
Total [S3L2.22C1]	Other A & G Expenses	29,463.38	64,486.00

Group : [S3L2B.1C1] Advertising Marketing

Subgroup : None			
30-400-4298-00	ADV/MARKETING PROMOTIONAL	11,387.92	8,278.00
Subtotal : None		11,387.92	8,278.00
Total [S3L2B.1C1]	Advertising Marketing	11,387.92	8,278.00

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

Subgroup : None			
30-400-4302-00	LICENSE DUES NPT	0.00	1,613.00
Subtotal : None		0.00	1,613.00
Total [S3L2B.2C1]	Licenses & Dues Not Patient Related to Residen	0.00	1,613.00

Group : [S3L2B.3C1] Accounting: Appeal Service

Subgroup : None			
30-400-4331-00	APPEAL FEES	0.00	240.00
Subtotal : None		0.00	240.00
Total [S3L2B.3C1]	Accounting: Appeal Service	0.00	240.00

Group : [S3L2B.6C1] Legal: Other

Subgroup : None			
30-400-4330-00	LEGAL	17,657.36	66,128.00
Subtotal : None		17,657.36	66,128.00
Total [S3L2B.6C1]	Legal: Other	17,657.36	66,128.00

Group : [S3L2B.8C1] Management Company Fees

Subgroup : None			
30-400-4160-00	MANAGEMENT FEE EXPENSE	784,540.92	735,608.00
Subtotal : None		784,540.92	735,608.00
Total [S3L2B.8C1]	Management Company Fees	784,540.92	735,608.00

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

Subgroup : None			
30-400-4257-00	LATE CHARGES	14,309.85	2,644.00
30-400-4258-00	FINES & PENALTY	26,682.42	655.00
30-400-4457-00	INTEREST WORKING CAPITAL	125,926.57	109,195.00
30-400-4519-00	INTEREST OTHER	43,296.09	86,150.00
Subtotal : None		210,214.93	198,644.00
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including Interest	210,214.93	198,644.00

Group : [S3L2B.14C1] Bad Debt Expenses

Subgroup : None			
30-400-4499-00	BAD DEBT EXPENSE	145,162.46	144,302.00

Subtotal : None		145,162.46	144,302.00
Total [S3L2B.14C1]	Bad Debt Expenses	145,162.46	144,302.00

Group : [S3L2B.15C1] User Fee Assessment**Subgroup : None**

30-400-4265-00	USER FEE	754,558.10	651,400.00
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Subtotal : None		754,558.10	651,400.00
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Total [S3L2B.15C1]	User Fee Assessment	754,558.10	651,400.00
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Group : [S3L3.1C1] Staff Development Coordinator Salaries**Subgroup : None**

30-600-4055-00	S&W STAFF DEVELOPMENT	22,283.73	0.00
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30-600-4055-01	S&W LPN STAFF DEVELOPMENT	41,128.85	74,568.00
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Subtotal : None		63,412.58	74,568.00
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Total [S3L3.1C1]	Staff Development Coordinator Salaries	63,412.58	74,568.00
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Group : [S3L3.5C1] Plant Operations: Salaires**Subgroup : None**

30-510-4021-00	S&W MAINTENANCE	33,141.74	37,391.00
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30-510-4042-00	S&W MAINTENANCE -SUPERVISOR	61,607.97	38,814.00
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Subtotal : None		94,749.71	76,205.00
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Total [S3L3.5C1]	Plant Operations: Salaires	94,749.71	76,205.00
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Group : [S3L3.8C1] Plant Operations: Purchased Service**Subgroup : None**

30-510-4167-00	PURCHASED SERVICE	230,611.37	116,957.00
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30-510-4170-00	PURCHASED SERVICE - FIXED	5,609.56	60,504.00
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Subtotal : None		236,220.93	177,461.00
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Total [S3L3.8C1]	Plant Operations: Purchased Service	236,220.93	177,461.00
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Group : [S3L3.9C1] Plant Operations: Supplies & Expenses**Subgroup : None**

30-510-4251-00	SUPPLIES & EXPENSE	22,985.77	25,531.00
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Subtotal : None		22,985.77	25,531.00
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Total [S3L3.9C1]	Plant Operations: Supplies & Expenses	22,985.77	25,531.00
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Group : [S3L3.10C1] Plant Operatins: Utilities**Subgroup : None**

30-510-5121-00	ELECTRICITY	96,171.96	95,813.00
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30-510-5123-00	WATER & SEWERAGE	149,943.80	124,954.00
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30-510-5125-00	FUEL	528.71	1,632.00
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30-510-5127-00	GAS	65,105.72	82,606.00
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Subtotal : None		311,750.19	305,005.00
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Total [S3L3.10C1]	Plant Operatins: Utilities	311,750.19	305,005.00
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Group : [S3L3.13C1] Dietician: Salaries**Subgroup : None**

30-520-4031-00	S&W DIETICIAN	114,228.35	86,296.00
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30-520-4031-98	S&W DIETICIAN BILLOUT	(29,212.80)	(16,512.00)
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Subtotal : None		85,015.55	69,784.00
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Total [S3L3.13C1]	Dietician: Salaries	85,015.55	69,784.00
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Group : [S3L3.18C1] Dietary: Salaries**Subgroup : None**

30-520-4032-00	S&W DIETARY	314,187.57	307,971.00
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30-520-4034-00	S&W COOKS	175,694.44	145,108.00
30-520-4042-00	S&W DIETARY SUPERVISOR	72,559.98	73,683.00
Subtotal : None		562,441.99	526,762.00
Total [S3L3.18C1]	Dietary: Salaries	562,441.99	526,762.00

Group : [S3L3.21C1] Dietary: Food**Subgroup : None**

30-520-5220-00	FOOD	329,167.06	305,579.00
30-520-5223-00	DIETARY SUPPLEMENTS	31,295.24	18,529.00
Subtotal : None		360,462.30	324,108.00
Total [S3L3.21C1]	Dietary: Food	360,462.30	324,108.00

Group : [S3L3.22C1] Dietary: Purchased Service**Subgroup : None**

30-520-4167-00	PURCHASED SERVICE	6,741.65	2,614.00
30-520-4170-00	PURCHASED SERVICE - FIXED	3,616.00	3,260.00
Subtotal : None		10,357.65	5,874.00
Total [S3L3.22C1]	Dietary: Purchased Service	10,357.65	5,874.00

Group : [S3L3.23C1] Dietary: Supplies & Expenses**Subgroup : None**

30-520-4251-00	SUPPLIES & EXPENSE	48,993.41	40,789.00
30-520-4310-00	EMPLOYEE UNIFORMS	470.29	948.00
Subtotal : None		49,463.70	41,737.00
Total [S3L3.23C1]	Dietary: Supplies & Expenses	49,463.70	41,737.00

Group : [S3L3.24C1] Housekeeping / Laundry: Salaries**Subgroup : [S3L3.24C] Housekeeping Salries**

30-540-4042-00	S&W HOUSEKEEPING SUPERVISOR	3,811.20	18,247.00
30-540-4045-00	S&W HOUSEKEEPING	199,869.69	182,540.00
Subtotal [S3L3.24C1A] Housekeeping Salries		203,680.89	200,787.00

Subgroup : [S3L3.24C] Laundry Salaries

30-530-4040-00	S&W LAUNDRY	85,035.11	111,844.00
Subtotal [S3L3.24C1B] Laundry Salaries		85,035.11	111,844.00

Total [S3L3.24C1]	Housekeeping / Laundry: Salaries	288,716.00	312,631.00
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Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service**Subgroup : [S3L3.27C] Housekeeping Purchased Service**

30-540-4167-00	PURCHASED SERVICE	3,832.04	0.00
Subtotal [S3L3.27C1A] Housekeeping Purchased Service		3,832.04	0.00

Total [S3L3.27C1]	Housekeeping / Laundry: Purchased Service	3,832.04	0.00
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Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense**Subgroup : [S3L3.28C] Housekeeping Supplies & Expenses**

30-540-4251-00	SUPPLIES & EXPENSE	42,912.29	30,583.00
Subtotal [S3L3.28C1A] Housekeeping Supplies & Expenses		42,912.29	30,583.00

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

30-530-4251-00	SUPPLIES & EXPENSE	11,354.03	10,038.00
Subtotal [S3L3.28C1B] Laundry Supplies & Expense		11,354.03	10,038.00

Total [S3L3.28C1]	Housekeeping / Laundry: Supplies & Expense	54,266.32	40,621.00
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Group : [S3L3.29C1] Housekeepong / Laundry: Linen & Bedding

Subgroup : None

30-530-5340-00	LINEN & BEDDING	9,913.79	11,445.00
Subtotal : None		9,913.79	11,445.00
Total [S3L3.29C1]	Housekeepong / Laundry: Linen & Bedding	9,913.79	11,445.00

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

Subgroup : None

30-600-4075-00	S&W MEDICAL RECORDS	86,026.79	74,718.00
30-600-4079-00	S&W WARD CLERK	40,563.41	15,830.00
30-600-4080-00	S&W CENTRAL SUPPLY	2,115.00	842.00
30-600-4083-00	S&W SCHEDULER	49,030.64	35,732.00
Subtotal : None		177,735.84	127,122.00
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salaries	177,735.84	127,122.00

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

Subgroup : [S3L3.40C1] MMQ Salaries

30-600-4058-00	S&W MMQ	53,900.00	3,381.00
30-600-4058-01	S&W LPN MMQ	0.00	11,842.00
Subtotal [S3L3.40C1] MMQ Salaries		53,900.00	15,223.00

Subgroup : [S3L3.40C1] MDS Salaries

30-600-4057-00	S&W MDS	92,648.36	99,548.00
30-600-4057-01	S&W LPN MDS	88,080.90	47,611.00
Subtotal [S3L3.40C1] MDS Salaries		180,729.26	147,159.00

Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	234,629.26	162,382.00
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Group : [S3L3.48C1] Social Service Worker: Salaries

Subgroup : None

30-680-4106-00	S&W ADMIN & SOCIAL SERVICE	82,917.59	86,992.00
30-680-4107-00	S&W SOCIAL SERVICE	153,240.67	154,410.00
Subtotal : None		236,158.26	241,402.00
Total [S3L3.48C1]	Social Service Worker: Salaries	236,158.26	241,402.00

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

Subgroup : None

30-650-6545-00	SOC SERV CONSULTANT	0.00	185.00
Subtotal : None		0.00	185.00
Total [S3L3.51C1]	Social Service Worker: Purchased Service	0.00	185.00

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

Subgroup : None

30-650-6572-00	PT CONSULTANT	112.56	350.00
30-800-7800-00	PRIV THER PT	1,830.46	0.00
30-800-7810-00	PRIV THER OT	603.64	0.00
30-802-7800-00	MCARE THER PT	301,684.92	250,666.00
30-802-7810-00	MCARE THER OT	282,820.53	242,382.00
30-802-7820-00	MCARE THER ST	67,401.97	44,686.00
30-804-7800-00	MED B THER PT	64,485.01	69,241.00
30-804-7810-00	MED B THER OT	29,637.44	44,283.00
30-804-7820-00	MED B THER ST	17,434.35	8,727.00
30-804-7825-00	MED B OTHER PT THERAPY	37,462.75	15,458.00
30-804-7826-00	MED B THER OTHER OT	27,617.29	13,285.00

30-804-7827-00	MED B THER OTHER SPEECH	5,323.62	1,647.00
30-806-7800-00	MCAID THER PT	623.95	564.00
30-806-7810-00	MCAID THER OT	203.95	684.00
30-806-7820-00	MCAID THER ST	0.00	190.00
30-808-7800-00	MGD THERAP PT	122,842.47	96,886.00
30-808-7810-00	MGD THERAP OT	125,223.80	92,144.00
30-808-7820-00	MGD THERAP ST	10,610.78	11,267.00
Subtotal : None		1,095,919.49	892,460.00
Total [S3L3.62C1]	Direct Restorative Therapy: Consultants	1,095,919.49	892,460.00

Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries**Subgroup : None**

30-700-4042-00	S&W RECREATION SUPERVISOR	60,087.88	57,311.00
30-700-4111-00	S&W RECREATION	97,418.50	83,495.00
Subtotal : None		157,506.38	140,806.00
Total [S3L3.64C1]	Recreational Therapy/Activities: Salaries	157,506.38	140,806.00

Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service**Subgroup : None**

30-700-4167-00	PURCHASED SERVICE	11,705.00	0.00
30-700-5120-00	CABLE TV SERVICES	52,737.79	48,170.00
30-700-7045-00	PROGRAMS & ENTERTAINMENT	0.00	6,250.00
Subtotal : None		64,442.79	54,420.00
Total [S3L3.67C1]	Recreational Therapy/Activities: Purchased Serv	64,442.79	54,420.00

Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses**Subgroup : None**

30-700-4251-00	SUPPLIES & EXPENSE	4,639.25	3,385.00
Subtotal : None		4,639.25	3,385.00
Total [S3L3.68C1]	Recreational Therapy/Activities: Supplies & Exp	4,639.25	3,385.00

Group : [S3L3.80C1] Variable Job Related Education**Subgroup : None**

30-400-4256-00	EMPLOYEES EDUCATION	9,145.61	3,497.00
Subtotal : None		9,145.61	3,497.00
Total [S3L3.80C1]	Variable Job Related Education	9,145.61	3,497.00

Group : [S3L3.82C1] Physician Services: Medical Director**Subgroup : None**

30-650-6511-00	MEDICAL DIRECTOR	25,500.00	24,500.00
Subtotal : None		25,500.00	24,500.00
Total [S3L3.82C1]	Physician Services: Medical Director	25,500.00	24,500.00

Group : [S3L3.86C1] Physician Services: Other**Subgroup : None**

30-650-6540-00	PSYCHIATRIC CONSULT	1,095.00	1,595.00
Subtotal : None		1,095.00	1,595.00
Total [S3L3.86C1]	Physician Services: Other	1,095.00	1,595.00

Group : [S3L3.87C1] Legend Drugs**Subgroup : None**

30-400-4211-00	HEP B/TB/FLU VACCINE	18,248.52	4,950.00
30-400-4500-00	MEDICAID SECONDARY BD EXP	1,353.51	1,240.00
30-770-7720-00	PRIVATE MED EQUIPMENT	1,263.82	1,827.00
30-770-7990-00	PRIV ANCIL ROUTINE/COMPLEX	419.98	3,416.00

30-772-7700-00	MCARE ANCIL PHARMACY	189,316.19	179,643.00
30-772-7720-00	MCARE ANCIL MED EQUIP	2,739.49	964.00
30-772-7730-00	MCARE ANCI LABS	22,565.00	22,930.00
30-772-7740-00	MCARE ANCIL OXYGEN	146.08	980.00
30-772-7750-00	MCARE ANCIL X-RAY	8,666.94	8,740.00
30-772-7760-00	MCARE ANCIL AMBULANCE	70,818.38	33,087.00
30-772-7982-00	MCARE ANCI OTHER IMAGING	1,185.00	2,789.00
30-772-7990-00	MCARE ANCI ROUTINE/CMPLX	2,722.88	12,806.00
30-774-7799-00	MEDB ANCIL MISC	0.00	500.00
30-774-7982-00	MEDB ANCIL OTHER IMAGING	0.00	97.00
30-776-7700-00	MCAID ANCIL PHARMACY	7,943.98	16,853.00
30-776-7720-00	MCAID ANCIL MED EQUIP	6,608.24	3,063.00
30-776-7730-00	MCAID ANCIL LAB	32.80	174.00
30-776-7750-00	MCAID ANCIL X-RAY	0.00	10.00
30-778-7700-00	MGD ANCIL PHARMACY	118,391.69	79,557.00
30-778-7710-00	MGD ANCIL IV	9,620.99	0.00
30-778-7720-00	MGD ANCIL MED EQUIP	1,600.69	1,616.00
30-778-7730-00	MGD ANCIL LABS	10,190.30	8,339.00
30-778-7750-00	MGD ANCIL X-RAY	2,535.28	1,914.00
30-778-7990-00	MGD ANCIL ROUTINE/CMPLX	0.00	1,485.00
Subtotal : None		476,369.76	386,980.00
Total [S3L3.87C1] Legend Drugs		476,369.76	386,980.00
Group : [S3L3.89C1] House Supplies Not Resold			
Subgroup : None			
30-600-6075-00	SUPPLIES NURSING MEDICARE	0.00	238,152.00
30-600-6080-00	SUPPLIES NURSING	251,927.39	0.00
30-650-6560-00	OT SUPPLIES	1,380.32	149.00
30-650-6580-00	PT SUPPLIES	558.60	727.00
30-860-8030-00	COVID 19 EXPENSES	203.98	183,968.00
Subtotal : None		254,070.29	422,996.00
Total [S3L3.89C1] House Supplies Not Resold		254,070.29	422,996.00
Group : [S3L3.92C1] Pharmacy Consultant			
Subgroup : None			
30-650-6530-00	PHARMACY CONSULT	15,179.50	12,620.00
Subtotal : None		15,179.50	12,620.00
Total [S3L3.92C1] Pharmacy Consultant		15,179.50	12,620.00
Group : [S3L4.1C1] Depreciaton			
Subgroup : [S3L4.1C1]Improvements Depreciation			
30-450-4560-00	DEPRECIATION BUILDING IMPROV	28,992.00	0.00
Subtotal [S3L4.1C1B] Improvements Depreciation		28,992.00	0.00
Subgroup : [S3L4.1C1]Equipment Depreciation			
30-450-4570-00	DEPRECIATION EQUIPMENT	18,360.00	18,360.00
30-450-4575-00	DEPRECIATION EQUIPMENT & COMP	3,060.00	3,060.00
Subtotal [S3L4.1C1C] Equipment Depreciation		21,420.00	21,420.00
Subgroup : [S3L4.1C1]Software Depreciaton			
30-450-4547-00	DEPRECIATION SOFTWARE	0.00	524.00
Subtotal [S3L4.1C1D] Software Depreciaton		0.00	524.00
Total [S3L4.1C1] Depreciaton		50,412.00	21,944.00

Group : [S3L4.6C1]	Building Insurance Expense-SNF-CR		
Subgroup : None			
30-450-4590-00	INSURANCE BUILDING & EQUIPMENT	26,110.69	18,817.00
Subtotal : None		26,110.69	18,817.00
Total [S3L4.6C1]	Building Insurance Expense-SNF-CR	26,110.69	18,817.00
Group : [S3L4.8C1]	Real Estate Tax Expense-SNF-CR		
Subgroup : None			
30-450-4510-00	REAL ESTATE TAXES	72,930.80	125,145.00
Subtotal : None		72,930.80	125,145.00
Total [S3L4.8C1]	Real Estate Tax Expense-SNF-CR	72,930.80	125,145.00
Group : [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR		
Subgroup : None			
30-400-4252-00	EQUIPMENT LEASE/RENT	11,123.63	26,628.00
30-450-4538-00	RENT EQUIPMENT	922.88	266.00
Subtotal : None		12,046.51	26,894.00
Total [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR	12,046.51	26,894.00
Group : [S3L4.14C1]	Real Poperty Rent Expense-SNF-CR		
Subgroup : None			
30-450-4535-00	RENT / MORTGAGE	1,731,715.75	1,725,857.00
Subtotal : None		1,731,715.75	1,725,857.00
Total [S3L4.14C1]	Real Poperty Rent Expense-SNF-CR	1,731,715.75	1,725,857.00
Group : [CLA-53.01]	LA-Group Health/Life		
Subgroup : None			
30-400-4415-00	HEALTH INSURANCE	198,150.36	82,107.00
30-400-4417-00	DENTAL INSURANCE	(1,469.49)	2,896.00
30-400-4418-00	VISION INSURANCE	118.40	(12.00)
Subtotal : None		196,799.27	84,991.00
Total [CLA-53.01]	LA-Group Health/Life	196,799.27	84,991.00
Group : [CLA-53.02]	LA-Employee Pensions		
Subgroup : None			
30-400-4336-00	401K EXPENSE	17,147.56	17,410.00
Subtotal : None		17,147.56	17,410.00
Total [CLA-53.02]	LA-Employee Pensions	17,147.56	17,410.00
Group : [CLA-53.03]	LA-Employee Benefits		
Subgroup : None			
30-400-4310-00	EMPLOYEE UNIFORM	73.19	0.00
30-400-4320-00	CORI CHECKS/BACKGROUND	4,883.23	3,876.00
30-400-4337-00	EMPLOYEE BENEFIT	6,587.28	9,197.00
30-540-4310-00	EMPLOYEE UNIFORMS	0.00	769.00
Subtotal : None		11,543.70	13,842.00
Total [CLA-53.03]	LA-Employee Benefits	11,543.70	13,842.00
Group : [CLA-53.04]	LA-Payroll Taxes		
Subgroup : None			
30-400-4400-00	PAYROLL TAXES	565,593.85	462,320.00
30-400-4406-00	MA EMPLOYER MEDICAL LEAVE	21,242.75	37,869.00
Subtotal : None		586,836.60	500,189.00
Total [CLA-53.04]	LA-Payroll Taxes	586,836.60	500,189.00

Group : [CLA-53.05] LA-Workers Comp			
Subgroup : None			
30-400-4425-00	WORKERS COMP INSURANCE	126,105.00	106,322.00
Subtotal : None		126,105.00	106,322.00
Total [CLA-53.05] LA-Workers Comp		126,105.00	106,322.00
NET (INCOME) LOSS		0.00	0.00
Sum of Account Groups		0.00	0.00

Tickmarks

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