

Client: **A285173 - Bane Brighton House LLC**
Engagement: **MDMC 2023 - Bane Brighton LLC**
Period Ending: **12/31/2023**
Trial Balance: **T01 - Master TB**
Workpaper: **T.01 - MCD SNF-CR TB Report**

Account	Description	FINAL 12/31/2023	JE Ref #	MCD JE	MCAID 12/31/2023
Group : [TB] Trial Balance					
Subgroup : [1] Balance Sheet					
30-100-1010-00	MASTER ZBA INTER-CO	1,677,432.83		0.00	1,677,432.83
30-100-1010-50	MASTER INTER-CO	(4,782,747.39)		0.00	(4,782,747.39)
30-100-1012-00	CASH DISBURSEMENT	(8,642.90)		0.00	(8,642.90)
30-100-1014-00	CASH CITIZENS - BOS	(13,256,193.76)		0.00	(13,256,193.76)
30-100-1017-00	CASH CITIZENS	12,056,430.32		0.00	12,056,430.32
30-100-1020-00	CASH PAYROLL	53,509.30		0.00	53,509.30
30-100-1035-00	CASH PETTY CASH	1,000.00		0.00	1,000.00
30-105-1060-00	A/R ACCOUNTS RECEIVABLE	1,764,937.04		0.00	1,764,937.04
30-105-1061-00	A/R EXCHANGE	3,702.00		0.00	3,702.00
30-105-1065-00	A/R OTHER	5,744.03		0.00	5,744.03
30-105-1120-00	A/R ALLOWANCE DOUBTFUL ACCOUN	(269,523.88)		0.00	(269,523.88)
30-120-1280-00	PREPAID INSURANCE	16,569.09		0.00	16,569.09
30-120-1281-00	PREPAID WORKERS COMP INS	8,551.00		0.00	8,551.00
30-120-1300-00	PREPD EXPENSE OTHER	53,017.30		0.00	53,017.30
30-120-1301-00	PREPAID HEALTH INSURANCE	33,363.12		0.00	33,363.12
30-130-1330-00	INVENTORY FACILITY	43,500.00		0.00	43,500.00
30-135-1561-00	BUILDING IMPROVEMENTS	172,302.36		0.00	172,302.36
30-135-1562-00	BUILDING IMPROVEMENTS	8,928.00		0.00	8,928.00
30-135-1641-00	COMPUTER EQUIPMENT	78,740.48		0.00	78,740.48
30-135-1670-00	EQUIPMENT	363,062.75		0.00	363,062.75
30-135-1688-00	SOFTWARE	5,106.51		0.00	5,106.51
30-136-1561-00	ACCUM DEPR BUILDING IMROVEMEN	(41,565.00)		0.00	(41,565.00)
30-136-1641-00	ACCUM DEPR COMPUTER EQUIPMENT	(32,158.51)		0.00	(32,158.51)
30-136-1670-00	ACCUM DEPR EQUIPMENT	(149,268.00)		0.00	(149,268.00)
30-136-1688-00	ACCUM DEPREC SOFTWARE	(5,106.00)		0.00	(5,106.00)
30-150-1877-00	DEPOSITS OTHER	1,173.35		0.00	1,173.35
30-150-1951-00	ROU ASSET	3,642,808.00		0.00	3,642,808.00
30-200-2010-00	A/P ACCOUNTS PAYABLE	(1,674,882.15)		0.00	(1,674,882.15)
30-200-2012-00	DUE TO/FROM MEDICAID	(45,659.51)		0.00	(45,659.51)
30-200-2401-00	A/P MGMT FEE PAYABLE	13,157.61		0.00	13,157.61
30-205-2030-00	ACCRUED EXPENSES	(200,340.84)		0.00	(200,340.84)
30-205-2035-00	ACCRUED PAYROLL	(134,636.86)		0.00	(134,636.86)
30-205-2036-00	ACCRUED VACATION PAY	(181,744.38)		0.00	(181,744.38)
30-210-2075-00	USER FEE PAYABLE	(502,679.37)		0.00	(502,679.37)
30-220-2214-00	PAYROLL ACCRUED PAYROLL TAXES	(1,664.72)		0.00	(1,664.72)
30-220-2216-00	PAYROLL MUTA	(4,215.94)		0.00	(4,215.94)
30-220-2219-00	PAYROLL FEDERAL TAX DEPOSITS	(362,176.77)		0.00	(362,176.77)
30-225-2225-00	PAYROLL 401K WITHHOLDING	(0.15)		0.00	(0.15)
30-225-2227-00	PAYROLL WITHHOLDING OTHER	(1,277.68)		0.00	(1,277.68)
30-225-2230-00	PAYROLL COL LIFE INSURANCE	8,005.51		0.00	8,005.51
30-225-2231-00	PAYROLL 401K LOANS	(790.10)		0.00	(790.10)
30-230-2252-00	DEFERRED RENT	0.20		0.00	0.20
30-230-2254-00	SUSPENSE DOLLARS	26,968.50		0.00	26,968.50
30-235-2306-00	LEASE - ST	(222,858.00)		0.00	(222,858.00)
30-235-2307-00	LEASE - LT	(3,789,905.00)		0.00	(3,789,905.00)
30-240-2315-10	DUE TO/FROM BANE CONCORD	(689,032.68)		0.00	(689,032.68)
30-240-2317-10	DUE TO/FROM SEACOAST	(1,897.87)		0.00	(1,897.87)
30-240-2400-10	Due to/from John Scott	(30,723.35)		0.00	(30,723.35)
30-240-2405-00	Colonial ZBA Inter-Co	(44,707.27)		0.00	(44,707.27)
30-240-2411-00	EXCHANGE HANCOCK PARK	7,379.72		0.00	7,379.72
30-240-2411-10	Due to/from Hancock Park	(3,031.58)		0.00	(3,031.58)
30-240-2415-10	Due to/from Bay Path	21,935.42		0.00	21,935.42
30-240-2423-10	Due to/from Harbor House	(128,274.56)		0.00	(128,274.56)
30-240-2427-00	DUE BOSTONIAN	188,023.58		0.00	188,023.58
30-240-2437-00	DUE TO/FROM PARK PLACE	(12,099.06)		0.00	(12,099.06)
30-260-2770-00	RETAINED EARNINGS	5,628,915.21		0.00	5,628,915.21
Subtotal [1] Balance Sheet		(693,540.05)		0.00	(693,540.05)

Subgroup : [2] Income Statement

Client: **A285173 - Bane Brighton House LLC**
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Period Ending: **12/31/2023**
Trial Balance: **T01 - Master TB**
Workpaper: **T.01 - MCD SNF-CR TB Report**

Account	Description	FINAL	JE Ref #	MCD JE	MCAID
		12/31/2023			12/31/2023
30-310-3000-00	PRIVATE ROOM & BOARD	(599,355.00)		0.00	(599,355.00)
30-310-3090-00	PRIVATE PY INCOME	(2,000.00)		0.00	(2,000.00)
30-310-3200-00	PRIVATE PHARMACY	(30.21)		0.00	(30.21)
30-311-3000-00	MEDICAID PENDING ROOM & BOARD	(57,645.66)		0.00	(57,645.66)
30-311-3090-00	MEDICAID PENDING PRIOR YEAR	82,923.74		0.00	82,923.74
30-315-3000-00	MEDICARE ROOM & BOARD	(2,820,645.98)		0.00	(2,820,645.98)
30-315-3090-00	MEDICARE PY INCOME	301.01		0.00	301.01
30-315-3200-00	MEDICARE PHARMACY	(91,172.29)		0.00	(91,172.29)
30-315-3210-00	MEDICARE IV THERAPY	(4,590.24)		0.00	(4,590.24)
30-315-3230-00	MEDICARE LABS	(16,552.04)		0.00	(16,552.04)
30-315-3250-00	MEDICARE X-RAY	(4,692.44)		0.00	(4,692.44)
30-315-3300-00	MEDICARE PT	(391,174.82)		0.00	(391,174.82)
30-315-3301-00	MEDICARE PT EVAL	(31,768.80)		0.00	(31,768.80)
30-315-3310-00	MEDICARE OT	(407,878.72)		0.00	(407,878.72)
30-315-3311-00	MEDICARE OT EVAL	(32,222.64)		0.00	(32,222.64)
30-315-3320-00	MEDICARE SPEECH	(589,894.16)		0.00	(589,894.16)
30-315-3321-00	MEDICARE ST EVAL	(81,232.80)		0.00	(81,232.80)
30-315-3342-00	MEDICARE CONT ADJ OTHER	1,651,178.95		0.00	1,651,178.95
30-315-4900-00	MEDICARE SEQ CONT ADJ	49,485.47		0.00	49,485.47
30-320-3291-00	MED B FLU VACCINE INCOME	(6,143.53)		0.00	(6,143.53)
30-320-3300-00	MED B PT	(33,234.42)		0.00	(33,234.42)
30-320-3301-00	MED B PT EVALUATION	(3,403.80)		0.00	(3,403.80)
30-320-3310-00	MED B OT	(32,829.46)		0.00	(32,829.46)
30-320-3311-00	MED B OCCUPATIONAL THERAPY	(2,949.96)		0.00	(2,949.96)
30-320-3320-00	MED B SPEECH	(36,102.84)		0.00	(36,102.84)
30-320-3321-00	MED B ST EVAL	(6,498.76)		0.00	(6,498.76)
30-320-3342-00	MED B CONT ADJ OTHER	66,919.11		0.00	66,919.11
30-320-4900-00	MED B SEQUESTRATION	1,270.04		0.00	1,270.04
30-325-3000-00	MASS MEDICAID ROOM&BOARD	(2,852,001.06)		0.00	(2,852,001.06)
30-325-3010-00	MEDICAID COVID TRANS ADD-ON	(102,190.00)		0.00	(102,190.00)
30-325-3090-00	MEDICAID PY INCOME	(42,068.60)		0.00	(42,068.60)
30-325-3200-00	MEDICAID PHARMACY	(1,782.30)		0.00	(1,782.30)
30-325-3210-00	MEDICAID IV THERAPY	(4.35)		0.00	(4.35)
30-325-3300-00	MEDICAID PT	(3,988.86)		0.00	(3,988.86)
30-325-3301-00	MEDICAID PT EVAL	(453.84)		0.00	(453.84)
30-325-3310-00	MEDICAID OT	(2,478.48)		0.00	(2,478.48)
30-325-3311-00	MEDICAID OT EVAL	(453.84)		0.00	(453.84)
30-325-3320-00	MEDICAID SPEECH	(3,616.60)		0.00	(3,616.60)
30-325-3321-00	MEDICAID ST EVAL	513.10		0.00	513.10
30-325-3342-00	MEDICAID CONT ADJ OTHER	12,265.17		0.00	12,265.17
30-326-3000-00	MEDICAID MGD CARE ROOM & BOARD	(2,458,532.67)		0.00	(2,458,532.67)
30-326-3090-00	MEDICAID MGD CARE PY	29,069.03		0.00	29,069.03
30-326-3200-00	MEDICAID MGD CARE PHARMACY	(278.36)		0.00	(278.36)
30-326-3321-00	MEDICAID MGD CARE SPEECH EVAL	7,844.00		0.00	7,844.00
30-326-3342-00	MEDICAID MGD CARE CONT ADJ	(7,565.64)		0.00	(7,565.64)
30-330-3000-00	INSURANCE ROOM & BOARD	(1,235,054.07)		0.00	(1,235,054.07)
30-330-3200-00	INSURANCE PHARMACY	(76,127.04)		0.00	(76,127.04)
30-330-3210-00	INSURANCE IV THERAPY	(6,095.72)		0.00	(6,095.72)
30-330-3230-00	INSURANCE LABS	(15,893.38)		0.00	(15,893.38)
30-330-3250-00	INSURANCE X-RAY	(4,478.58)		0.00	(4,478.58)
30-330-3300-00	INSURANCE PT	(355,666.78)		0.00	(355,666.78)
30-330-3301-00	INSURANCE PT EVAL	(32,222.64)		0.00	(32,222.64)
30-330-3310-00	INSURANCE OT	(370,638.30)		0.00	(370,638.30)
30-330-3311-00	INSURANCE OT EVAL	(32,903.40)		0.00	(32,903.40)
30-330-3320-00	INSURANCE SPEECH	(376,830.54)		0.00	(376,830.54)
30-330-3321-00	INSURANCE ST EVAL	(62,501.32)		0.00	(62,501.32)
30-330-3342-00	INSURANCE CONT ADJ	1,237,569.45		0.00	1,237,569.45
30-331-3342-00	OTHER INSURANCE CONT ADJ	881.52		0.00	881.52
30-335-3000-00	BC/BS ROOM & BOARD	(3,576.00)		0.00	(3,576.00)
30-335-3090-00	BC/BS PY INCOME	(7,599.00)		0.00	(7,599.00)
30-335-3200-00	BC/BS PHARMACY	(209.95)		0.00	(209.95)
30-335-3230-00	BC/BS LABS	(112.81)		0.00	(112.81)

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		12/31/2023			12/31/2023
30-335-3300-00	BC/BS PT	(3,512.44)		0.00	(3,512.44)
30-335-3301-00	BC/BS PT EVAL	(455.22)		0.00	(455.22)
30-335-3310-00	BC/BS OT	(2,773.50)		0.00	(2,773.50)
30-335-3311-00	BC/BS OT EVAL	(456.88)		0.00	(456.88)
30-335-3342-00	BC/BS CONT ADJ	7,520.80		0.00	7,520.80
30-345-3000-00	TUFTS ROOM & BOARD	(72,457.00)		0.00	(72,457.00)
30-345-3090-00	TUFTS PY INCOME	5,100.00		0.00	5,100.00
30-345-3200-00	TUFTS PHARMACY	(6,650.92)		0.00	(6,650.92)
30-345-3210-00	TUFTS IV THERAPY	(738.61)		0.00	(738.61)
30-345-3230-00	TUFTS LABS	(1,376.84)		0.00	(1,376.84)
30-345-3250-00	TUFTS X-RAY	(210.00)		0.00	(210.00)
30-345-3300-00	TUFTS PT	(16,350.24)		0.00	(16,350.24)
30-345-3301-00	TUFTS PT EVAL	(1,360.14)		0.00	(1,360.14)
30-345-3310-00	TUFTS OT	(15,991.40)		0.00	(15,991.40)
30-345-3311-00	TUFTS OT EVAL	(1,358.48)		0.00	(1,358.48)
30-345-3320-00	TUFTS SPEECH	(17,046.46)		0.00	(17,046.46)
30-345-3321-00	TUFTS ST EVAL	(1,401.68)		0.00	(1,401.68)
30-345-3342-00	TUFTS CONT ADJ	62,484.77		0.00	62,484.77
30-380-3880-00	INTEREST INCOME	(2,675.42)		0.00	(2,675.42)
30-385-3090-00	OTHER PRIOR YEAR INCOME	(232.00)		0.00	(232.00)
30-385-3790-00	OTHER MISCELLANEOUS INCOME	(36,836.65)		0.00	(36,836.65)
30-400-4001-00	S&W ADMINISTRATION	143,373.06		0.00	143,373.06
30-400-4006-00	S&W RECEPTION	58,954.45		0.00	58,954.45
30-400-4007-00	S&W OFFICE	91,471.93		0.00	91,471.93
30-400-4010-98	S&W CLERICAL HO BILL-OUT	89,061.36		0.00	89,061.36
30-400-4151-00	PAYROLL/BKKP SERVICE	21,181.99		0.00	21,181.99
30-400-4160-00	MANAGEMENT FEE EXPENSE	513,680.79		0.00	513,680.79
30-400-4165-00	PROFESSIONAL SERVICES	18,065.89		0.00	18,065.89
30-400-4167-00	PURCHASED SERVICE	730.22		0.00	730.22
30-400-4170-00	PURCHASED SERVICE FIXED	2,863.60		0.00	2,863.60
30-400-4211-00	HEP B/TB/FLU VACCINE	5,812.51		0.00	5,812.51
30-400-4220-00	COMPUTER EXPENSE	80,475.38		0.00	80,475.38
30-400-4225-00	FIXED SOFTWARE EXPENSE	45,667.91		0.00	45,667.91
30-400-4245-00	POSTAGE EXPENSE	226.97		0.00	226.97
30-400-4248-00	BANK CHARGES/FEES	10,224.83		0.00	10,224.83
30-400-4250-00	OFFICE SUPPLIES & EXPENSE	21,166.60		0.00	21,166.60
30-400-4252-00	EQUIPMENT LEASE/RENT	22,825.51		0.00	22,825.51
30-400-4253-00	PERSONAL PROPERTY TAXES	3,978.15		0.00	3,978.15
30-400-4255-00	TUITION & EDUCATION MGMT	3,000.00		0.00	3,000.00
30-400-4256-00	EMPLOYEES EDUCATION	650.00		0.00	650.00
30-400-4257-00	LATE CHARGES	22,893.84		0.00	22,893.84
30-400-4258-00	FINES & PENALTY	107.99		0.00	107.99
30-400-4259-00	MISCELLANEOUS EXPENSE	474.42		0.00	474.42
30-400-4261-00	TELEPHONE	38,382.77		0.00	38,382.77
30-400-4265-00	USER FEE	566,784.68		0.00	566,784.68
30-400-4270-00	TRAVEL/MILEAGE	53.01		0.00	53.01
30-400-4290-00	RECRUITMENT FEES	12,375.00		0.00	12,375.00
30-400-4295-00	ADVERTISING - HELP WANTED	45,648.17		0.00	45,648.17
30-400-4298-00	ADV/MARKETING PROMOTIONAL	11,418.91		0.00	11,418.91
30-400-4301-00	LICENSE DUES PT	13,762.35		0.00	13,762.35
30-400-4320-00	CORI CHECKS/BACKGROUND	997.95		0.00	997.95
30-400-4325-00	ACCOUNTING	17,023.75		0.00	17,023.75
30-400-4330-00	LEGAL	35,556.18		0.00	35,556.18
30-400-4336-00	401K EXPENSE	6,782.48		0.00	6,782.48
30-400-4337-00	EMPLOYEE BENEFIT	7,663.72		0.00	7,663.72
30-400-4400-00	PAYROLL TAXES	453,493.86		0.00	453,493.86
30-400-4406-00	MA EMPLOYER MEDICAL LEAVE	16,730.02		0.00	16,730.02
30-400-4415-00	HEALTH INSURANCE	184,742.11		0.00	184,742.11
30-400-4417-00	DENTAL INSURANCE	2,235.71		0.00	2,235.71
30-400-4418-00	VISION INSURANCE	(58.31)		0.00	(58.31)
30-400-4425-00	WORKERS COMP INSURANCE	93,364.00		0.00	93,364.00
30-400-4452-00	INSURANCE LIABILITY & MALPRAC	74,229.79		0.00	74,229.79

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		12/31/2023			12/31/2023
30-400-4457-00	INTEREST WORKING CAPITAL	125,926.57		0.00	125,926.57
30-400-4499-00	BAD DEBT EXPENSE	96,671.59		0.00	96,671.59
30-400-4519-00	INTEREST OTHER	30,660.38		0.00	30,660.38
30-450-4510-00	REAL ESTATE TAXES	91,709.14		0.00	91,709.14
30-450-4535-00	RENT / MORTGAGE	540,890.80		0.00	540,890.80
30-450-4538-00	RENT EQUIPMENT	10,868.87		0.00	10,868.87
30-450-4570-00	DEPRECIATION EQUIPMENT	24,000.00		0.00	24,000.00
30-450-4590-00	INSURANCE BUILDING & EQUIPMENT	16,267.15		0.00	16,267.15
30-510-4021-00	S&W MAINTENANCE	61,798.67		0.00	61,798.67
30-510-4042-00	S&W MAINTENANCE -SUPERVISOR	50,118.01		0.00	50,118.01
30-510-4167-00	PURCHASED SERVICE	88,852.85		0.00	88,852.85
30-510-4251-00	SUPPLIES & EXPENSE	19,286.94		0.00	19,286.94
30-510-5121-00	ELECTRICITY	141,814.39		0.00	141,814.39
30-510-5123-00	WATER & SEWERAGE	50,261.32		0.00	50,261.32
30-510-5125-00	FUEL	574.84		0.00	574.84
30-510-5127-00	GAS	30,674.52		0.00	30,674.52
30-520-4031-00	S&W DIETICIAN	53,282.44		0.00	53,282.44
30-520-4031-98	S&W DIETICIAN BILLOUT	7,303.20		0.00	7,303.20
30-520-4032-00	S&W DIETARY	160,898.82		0.00	160,898.82
30-520-4034-00	S&W COOKS	148,879.98		0.00	148,879.98
30-520-4042-00	S&W DIETARY SUPERVISOR	97,903.71		0.00	97,903.71
30-520-4167-00	PURCHASED SERVICE	3,098.70		0.00	3,098.70
30-520-4168-00	FIXED COST REIMBURSEMENT	22,128.96		0.00	22,128.96
30-520-4170-00	PURCHASED SERVICE - FIXED	736.40		0.00	736.40
30-520-4251-00	SUPPLIES & EXPENSE	27,177.77		0.00	27,177.77
30-520-4310-00	EMPLOYEE UNIFORMS	667.63		0.00	667.63
30-520-5220-00	FOOD	209,170.69		0.00	209,170.69
30-520-5223-00	DIETARY SUPPLEMENTS	7,351.70		0.00	7,351.70
30-530-4040-00	S&W LAUNDRY	63,523.84		0.00	63,523.84
30-530-4167-00	PURCHASE SERVICE	1,898.40		0.00	1,898.40
30-530-4251-00	SUPPLIES & EXPENSE	11,021.17		0.00	11,021.17
30-530-5340-00	LINEN & BEDDING	5,870.74		0.00	5,870.74
30-540-4042-00	S&W HOUSEKEEPING SUPERVISOR	31,331.59		0.00	31,331.59
30-540-4045-00	S&W HOUSEKEEPING	167,911.51		0.00	167,911.51
30-540-4251-00	SUPPLIES & EXPENSE	42,240.87		0.00	42,240.87
30-600-4000-00	S&W DIRECTOR	105,258.37		0.00	105,258.37
30-600-4000-98	S&W DIRECTOR BILL-OUT	34,617.00		0.00	34,617.00
30-600-4005-00	S&W ASSISTANT DIRECTOR	17,230.80		0.00	17,230.80
30-600-4051-00	S&W SUPERVISOR MEDICARE	123,617.13		0.00	123,617.13
30-600-4051-01	S&W LPN NURSING SUPERVISOR	140,087.56		0.00	140,087.56
30-600-4055-00	S&W STAFF DEVELOPMENT	2,267.63		0.00	2,267.63
30-600-4055-01	S&W LPN STAFF DEVELOPMENT	113,000.11		0.00	113,000.11
30-600-4057-00	S&W MDS	113,679.87		0.00	113,679.87
30-600-4057-01	S&W LPN MDS	7,476.00		0.00	7,476.00
30-600-4058-00	S&W MMQ	(357.84)		0.00	(357.84)
30-600-4061-00	S&W RN	270,524.30		0.00	270,524.30
30-600-4065-00	S&W LPN	1,178.25		0.00	1,178.25
30-600-4066-00	S&W LPN	1,457,497.38		0.00	1,457,497.38
30-600-4070-00	S&W NURSES AIDES	4,117.24		0.00	4,117.24
30-600-4071-00	S&W NURSES AIDE	1,225,575.31		0.00	1,225,575.31
30-600-4072-00	S&W ORIENTATION/ED C.N.A.	138.00		0.00	138.00
30-600-4073-00	S&W UNIT MANAGER	1,967.19		0.00	1,967.19
30-600-4073-01	S&W LPN UNIT MANAGER	158,443.10		0.00	158,443.10
30-600-4075-00	S&W MEDICAL RECORDS	58,694.01		0.00	58,694.01
30-600-4079-00	S&W WARD CLERK	20,939.24		0.00	20,939.24
30-600-4083-00	S&W SCHEDULER	60,832.04		0.00	60,832.04
30-600-4167-00	SNF NURSING PUR SERVICE	17,018.80		0.00	17,018.80
30-600-6036-00	PURCHASED SERVICE RN	18,205.15		0.00	18,205.15
30-600-6046-00	PURCHASED SERVICE LPN	18,398.55		0.00	18,398.55
30-600-6056-00	PURCHASED SERVICE NA	67,091.28		0.00	67,091.28
30-600-6080-00	SUPPLIES NURSING	237,133.75		0.00	237,133.75
30-600-6090-00	OTHER NURSING EXPENSE	104.87		0.00	104.87

Client: **A285173 - Bane Brighton House LLC**
Engagement: **MDMC 2023 - Bane Brighton LLC**
Period Ending: **12/31/2023**
Trial Balance: **T01 - Master TB**
Workpaper: **T.01 - MCD SNF-CR TB Report**

Account	Description	FINAL	JE Ref #	MCD JE	MCAID
		12/31/2023			12/31/2023
30-650-6511-00	MEDICAL DIRECTOR	24,000.00		0.00	24,000.00
30-650-6530-00	PHARMACY CONSULT	7,914.13		0.00	7,914.13
30-650-6545-00	SOC SERV CONSULTANT	102,301.00		0.00	102,301.00
30-650-6580-00	PT SUPPLIES	21.24		0.00	21.24
30-680-4106-00	S&W ADMIN & SOCIAL SERVICE	95,830.08		0.00	95,830.08
30-680-4107-00	S&W SOCIAL SERVICE	60,938.22		0.00	60,938.22
30-700-4042-00	S&W RECREATION SUPERVISOR	31,723.10		0.00	31,723.10
30-700-4111-00	S&W RECREATION	120,813.43		0.00	120,813.43
30-700-4167-00	PURCHASED SERVICE	3,069.95		0.00	3,069.95
30-700-4251-00	SUPPLIES & EXPENSE	6,549.90		0.00	6,549.90
30-700-5120-00	CABLE TV SERVICES	14,794.95		0.00	14,794.95
30-770-7730-00	PRIVATE ANCILLARY LABS	467.81		0.00	467.81
30-770-7770-00	PRIV AIR FLUIDIZED THERAPY	4,370.08		0.00	4,370.08
30-770-7990-00	PRIV ANCIL ROUTINE/COMPLEX	1,349.92		0.00	1,349.92
30-772-7700-00	MCARE ANCIL PHARMACY	93,303.96		0.00	93,303.96
30-772-7710-00	MCARE ANCI IV	4,179.67		0.00	4,179.67
30-772-7730-00	MCARE ANCI LABS	17,228.41		0.00	17,228.41
30-772-7750-00	MCARE ANCIL X-RAY	6,507.98		0.00	6,507.98
30-772-7760-00	MCARE ANCIL AMBULANCE	30,321.96		0.00	30,321.96
30-772-7770-00	MCARE AIR FLUIDIZED THERAPY	5,679.07		0.00	5,679.07
30-772-7982-00	MCARE ANCI OTHER IMAGING	739.79		0.00	739.79
30-772-7990-00	MCARE ANCI ROUTINE/CMPLX	3,823.46		0.00	3,823.46
30-776-6091-00	MCAID ANCI MEDICAL SUPPLIES	245.00		0.00	245.00
30-776-7700-00	MCAID ANCIL PHARMACY	16,855.24		0.00	16,855.24
30-776-7730-00	MCAID ANCIL LAB	1,874.14		0.00	1,874.14
30-776-7750-00	MCAID ANCIL X-RAY	70.00		0.00	70.00
30-776-7770-00	MCAID AIR FLUIDIZED THERAPY	8,776.84		0.00	8,776.84
30-776-7990-00	MCAID ANCI ROUTINE/CMPLX	36,982.03		0.00	36,982.03
30-778-7700-00	MGD ANCIL PHARMACY	70,433.93		0.00	70,433.93
30-778-7730-00	MGD ANCIL LABS	17,419.62		0.00	17,419.62
30-778-7750-00	MGD ANCIL X-RAY	3,020.04		0.00	3,020.04
30-778-7760-00	MGD ANCIL AMBULANCE	1,617.87		0.00	1,617.87
30-778-7770-00	MGD AIR FLUIDIZED THERAPY	517.97		0.00	517.97
30-778-7982-00	MGD OTHER IMAGING	1,226.75		0.00	1,226.75
30-778-7990-00	MGD ANCIL ROUTINE/CMPLX	4,089.68		0.00	4,089.68
30-802-7800-00	MCARE THER PT	151,959.27		0.00	151,959.27
30-802-7810-00	MCARE THER OT	143,147.69		0.00	143,147.69
30-802-7820-00	MCARE THER ST	83,826.38		0.00	83,826.38
30-804-7800-00	MED B THER PT	14,078.47		0.00	14,078.47
30-804-7810-00	MEDB THER OT	12,109.43		0.00	12,109.43
30-804-7820-00	MED B THER ST	16,160.83		0.00	16,160.83
30-804-7825-00	MED B OTHER PT THERAPY	33,688.36		0.00	33,688.36
30-804-7826-00	MED B THER OTHER OT	28,293.37		0.00	28,293.37
30-804-7827-00	MED B THER OTHER SPEECH	27,637.96		0.00	27,637.96
30-806-7800-00	MCAID THER PT	3,178.50		0.00	3,178.50
30-806-7810-00	MCAID THER OT	2,651.25		0.00	2,651.25
30-806-7820-00	MCAID THER ST	1,209.94		0.00	1,209.94
30-808-7800-00	MGD THERAP PT	65,645.50		0.00	65,645.50
30-808-7810-00	MGD THERAP OT	66,511.12		0.00	66,511.12
30-808-7820-00	MGD THERAP ST	56,605.12		0.00	56,605.12
30-950-7730-00	PRIOR YEAR OTHER EXPENSE	6,097.26		0.00	6,097.26
Subtotal [2] Income Statement		693,540.05		0.00	693,540.05
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: **A285173 - Bane Brighton House LLC**
Engagement: **MDMC 2023 - Bane Brighton LLC**
Period Ending: **12/31/2023**
Trial Balance: **T01 - Master TB**
Workpaper: **T:02 - MCD SNF-CR Groupings**

Account	Description	MCAID 12/31/2023	1st PP-MCAID 12/31/2022
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
30-100-1020-00	CASH PAYROLL	53,509.30	53,509.00
30-100-1035-00	CASH PETTY CASH	1,000.00	1,000.00
Subtotal : None		54,509.30	54,509.00
Total [S6L1.1C1]	Cash and Cash Equivalents	54,509.30	54,509.00
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1 A/ R Self-Pay Patients (Private)]			
30-105-1060-00	A/R ACCOUNTS RECEIVABLE	1,764,937.04	1,492,171.00
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		1,764,937.04	1,492,171.00
Total [S6L1.5C1]	Payer Accounts Receivable	1,764,937.04	1,492,171.00
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
30-105-1120-00	A/R ALLOWANCE DOUBTFUL ACCOUN	(269,523.88)	(155,664.00)
Subtotal : None		(269,523.88)	(155,664.00)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(269,523.88)	(155,664.00)
Group : [S6L1.10C1]	Supply Inventory		
Subgroup : None			
30-130-1330-00	INVENTORY FACILITY	43,500.00	43,500.00
Subtotal : None		43,500.00	43,500.00
Total [S6L1.10C1]	Supply Inventory	43,500.00	43,500.00
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			
30-105-1061-00	A/R EXCHANGE	3,702.00	13,675.00
30-105-1065-00	A/R OTHER	5,744.03	5,744.00
Subtotal : None		9,446.03	19,419.00
Total [S6L1.11C1]	Other Receivables	9,446.03	19,419.00
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
30-120-1280-00	PREPAID INSURANCE	16,569.09	6,096.00
30-120-1281-00	PREPAID WORKERS COMP INS	8,551.00	9,409.00
Subtotal : None		25,120.09	15,505.00
Total [S6L1.13C1]	Prepaid Insurance	25,120.09	15,505.00
Group : [S6L1.15C1]	Other Prepaid Expenses		
Subgroup : None			
30-120-1300-00	PREPD EXPENSE OTHER	53,017.30	41,736.00
Subtotal : None		53,017.30	41,736.00
Total [S6L1.15C1]	Other Prepaid Expenses	53,017.30	41,736.00

Group : [S6L1.17C1] Other Current Assets			
Subgroup : None			
30-150-1951-00	ROU ASSET	3,642,808.00	0.00
Subtotal : None		3,642,808.00	0.00
Total [S6L1.17C1] Other Current Assets		3,642,808.00	0.00
Group : [S6L2.3C1] Improvements - Cost			
Subgroup : [S6L2.3C1] Building Improvements			
30-135-1561-00	BUILDING IMPROVEMENTS	172,302.36	167,409.00
30-135-1562-00	BUILDING IMPROVEMENTS	8,928.00	8,928.00
Subtotal [S6L2.3C1A] Building Improvements		181,230.36	176,337.00
Subgroup : [S6L2.3C1] A/D Building Improvements			
30-136-1561-00	ACCUM DEPR BUILDING IMROVEMEN	(41,565.00)	(25,651.00)
Subtotal [S6L2.3C1D] A/D Building Improvements		(41,565.00)	(25,651.00)
Total [S6L2.3C1] Improvements - Cost		139,665.36	150,686.00
Group : [S6L2.4C1] Equipment			
Subgroup : [S6L2.4C1] Equipment Cost			
30-135-1641-00	COMPUTER EQUIPMENT	78,740.48	67,048.00
30-135-1670-00	EQUIPMENT	363,062.75	306,607.00
Subtotal [S6L2.4C1A] Equipment Cost		441,803.23	373,655.00
Subgroup : [S6L2.4C1] A/D Equipment			
30-136-1641-00	ACCUM DEPR COMPUTER EQUIPMENT	(32,158.51)	(25,455.00)
30-136-1670-00	ACCUM DEPR EQUIPMENT	(149,268.00)	(118,606.00)
Subtotal [S6L2.4C1b] A/D Equipment		(181,426.51)	(144,061.00)
Total [S6L2.4C1] Equipment		260,376.72	229,594.00
Group : [S6L2.5C1] Software/Limited Life Assets			
Subgroup : [S6L2.5C1] Software Cost			
30-135-1688-00	SOFTWARE	5,106.51	5,107.00
Subtotal [S6L2.5C1A] Software Cost		5,106.51	5,107.00
Subgroup : [S6L2.5C1] A/D Software			
30-136-1688-00	ACCUM DEPREC SOFTWARE	(5,106.00)	(4,583.00)
Subtotal [S6L2.5C1B] A/D Software		(5,106.00)	(4,583.00)
Total [S6L2.5C1] Software/Limited Life Assets		0.51	524.00
Group : [S6L3.3C1] Other Deferred Charges and Non Current Assets			
Subgroup : None			
30-150-1877-00	DEPOSITS OTHER	1,173.35	1,173.00
Subtotal : None		1,173.35	1,173.00
Total [S6L3.3C1] Other Deferred Charges and Non Current Assets		1,173.35	1,173.00
Group : [S6L5.1C1] Trade Payable			
Subgroup : None			
30-100-1012-00	CASH DISBURSEMENT	(8,642.90)	(1,208,549.00)
30-200-2010-00	A/P ACCOUNTS PAYABLE	(1,674,882.15)	(1,764,080.00)
Subtotal : None		(1,683,525.05)	(2,972,629.00)
Total [S6L5.1C1] Trade Payable		(1,683,525.05)	(2,972,629.00)

Group : [S6L5.2C1]	Accrued Expenses		
Subgroup : None			
30-120-1301-00	PREPAID HEALTH INSURANCE	33,363.12	(163,834.00)
30-200-2401-00	A/P MGMT FEE PAYABLE	13,157.61	20,861.00
30-205-2030-00	ACCRUED EXPENSES	(200,340.84)	(221,146.00)
30-205-2033-00	ACCRUED AUDIT FEES	0.00	(1,573.00)
30-210-2075-00	USER FEE PAYABLE	(502,679.37)	(409,271.00)
30-230-2254-00	SUSPENSE DOLLARS	26,968.50	0.00
Subtotal : None		(629,530.98)	(774,963.00)
Total [S6L5.2C1]	Accrued Expenses	(629,530.98)	(774,963.00)

Group : [S6L5.3C1]	Due to Insurance Payers		
Subgroup : [S6L5.3C1]	Due Medicare Estimated		
30-200-2012-00	DUE TO/FROM MEDICAID	(45,659.51)	3,375.00
Subtotal [S6L5.3C1F]	Due Medicare Estimated	(45,659.51)	3,375.00
Total [S6L5.3C1]	Due to Insurance Payers	(45,659.51)	3,375.00

Group : [S6L5.7C1]	Accrued Salaries & Payroll Liabilities		
Subgroup : [S6L5.7C1]	Accrued Salaries		
30-205-2035-00	ACCRUED PAYROLL	(134,636.86)	(99,392.00)
30-205-2036-00	ACCRUED VACATION PAY	(181,744.38)	(178,551.00)
Subtotal [S6L5.7C1A]	Accrued Salaries	(316,381.24)	(277,943.00)

Subgroup : [S6L5.7C1]	Accrued Payroll Taxes Withheld		
30-225-2225-00	PAYROLL 401K WITHHOLDING	(0.15)	0.00
30-225-2227-00	PAYROLL WITHHOLDING OTHER	(1,277.68)	(1,278.00)
Subtotal [S6L5.7C1B]	Accrued Payroll Taxes Withheld	(1,277.83)	(1,278.00)

Subgroup : [S6L5.7C1]	Accrued Payroll Taxes Payable		
30-220-2214-00	PAYROLL ACCRUED PAYROLL TAXES	(1,664.72)	(1,665.00)
30-220-2216-00	PAYROLL MUTA	(4,215.94)	(4,216.00)
30-220-2219-00	PAYROLL FEDERAL TAX DEPOSITS	(362,176.77)	(25,463.00)
Subtotal [S6L5.7C1C]	Accrued Payroll Taxes Payable	(368,057.43)	(31,344.00)

Subgroup : [S6L5.7C1]	Other Payroll Liabilities		
30-225-2230-00	PAYROLL COL LIFE INSURANCE	8,005.51	4,273.00
30-225-2231-00	PAYROLL 401K LOANS	(790.10)	0.00
30-225-2234-00	MA EE FAMILY MEDICAL LEAVE(M1)	0.00	(5,246.00)
30-225-2235-00	MA EE PERS FAMILY LEAVE (M2)	0.00	(2,811.00)
Subtotal [S6L5.7C1D]	Other Payroll Liabilities	7,215.41	(3,784.00)

Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	(678,501.09)	(314,349.00)
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Group : [S6L5.10C1]	Other Current Liabilities		
Subgroup : None			
30-230-2252-00	DEFERRED RENT	0.20	(331,441.00)
30-235-2306-00	LEASE - ST	(222,858.00)	0.00
30-235-2307-00	LEASE - LT	(3,789,905.00)	0.00
Subtotal : None		(4,012,762.80)	(331,441.00)
Total [S6L5.10C1]	Other Current Liabilities	(4,012,762.80)	(331,441.00)

Group : [S6L6.2C1] Due to Related Parties, Subsidiaries & Affiliates

Subgroup : None

30-100-1010-00	MASTER ZBA INTER-CO	1,677,432.83	1,665,941.00
30-100-1010-50	MASTER INTER-CO	(4,782,747.39)	(4,157,740.00)
30-100-1014-00	CASH CITIZENS - BOS	(13,256,193.76)	(2,114,457.00)
30-100-1017-00	CASH CITIZENS	12,056,430.32	2,230,043.00
30-240-2315-10	DUE TO/FROM BANE CONCORD	(689,032.68)	(409,020.00)
30-240-2317-10	DUE TO/FROM SEACOAST	(1,897.87)	(3,960.00)
30-240-2400-10	Due to/from John Scott	(30,723.35)	(5,067.00)
30-240-2405-00	Colonial ZBA Inter-Co	(44,707.27)	(44,707.00)
30-240-2411-00	EXCHANGE HANCOCK PARK	7,379.72	7,380.00
30-240-2411-10	Due to/from Hancock Park	(3,031.58)	(3,437.00)
30-240-2415-10	Due to/from Bay Path	21,935.42	21,215.00
30-240-2423-10	Due to/from Harbor House	(128,274.56)	(48,616.00)
30-240-2427-00	DUE BOSTONIAN	188,023.58	0.00
30-240-2437-00	DUE TO/FROM PARK PLACE	(12,099.06)	(12,099.00)
Subtotal : None		(4,997,505.65)	(2,874,524.00)
Total [S6L6.2C1]	Due to Related Parties, Subsidiaries & Affiliates	(4,997,505.65)	(2,874,524.00)

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

Subgroup : None

30-260-2770-00	RETAINED EARNINGS	5,628,915.21	5,003,503.00
Subtotal : None		5,628,915.21	5,003,503.00
Total [S6L8C.7C4]	Owners Equity Balance-Dividends Paid	5,628,915.21	5,003,503.00

Group : [S2L1.1C1] Private Pay

Subgroup : None

30-310-3000-00	PRIVATE ROOM & BOARD	(599,355.00)	(900,156.00)
Subtotal : None		(599,355.00)	(900,156.00)
Total [S2L1.1C1]	Private Pay	(599,355.00)	(900,156.00)

Group : [S2L1.2C1] Commerical Managed Care

Subgroup : None

30-335-3000-00	BC/BS ROOM & BOARD	(3,576.00)	(4,023.00)
30-340-3000-00	HARVARD ROOM & BOARD	0.00	(27,666.00)
30-345-3000-00	TUFTS ROOM & BOARD	(72,457.00)	(81,837.00)
Subtotal : None		(76,033.00)	(113,526.00)
Total [S2L1.2C1]	Commerical Managed Care	(76,033.00)	(113,526.00)

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

Subgroup : None

30-315-3000-00	MEDICARE ROOM & BOARD	(2,820,645.98)	(2,474,917.00)
Subtotal : None		(2,820,645.98)	(2,474,917.00)
Total [S2L1.4C1]	Medicare-Fee-For-Service	(2,820,645.98)	(2,474,917.00)

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

Subgroup : None

30-330-3000-00	INSURANCE ROOM & BOARD	(1,235,054.07)	(1,106,887.00)
Subtotal : None		(1,235,054.07)	(1,106,887.00)
Total [S2L1.5C1]	Medicare Managed Care (Part C)	(1,235,054.07)	(1,106,887.00)

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

Subgroup : None

30-311-3000-00	MEDICAID PENDING ROOM & BOARD	(57,645.66)	(65,187.00)
30-311-3090-00	MEDICAID PENDING PRIOR YEAR	82,923.74	0.00

30-325-3000-00	MASS MEDICAID ROOM&BOARD	(2,852,001.06)	(2,550,531.00)
Subtotal : None		(2,826,722.98)	(2,615,718.00)
Total [S2L1.6C1]	MassHealth Fee-for-Service	(2,826,722.98)	(2,615,718.00)

Group : [S2L1.8C1] Senior Care Options

Subgroup : None

30-326-3000-00	MEDICAID MGD CARE ROOM & BOARD	(2,458,532.67)	(2,247,455.00)
Subtotal : None		(2,458,532.67)	(2,247,455.00)
Total [S2L1.8C1]	Senior Care Options	(2,458,532.67)	(2,247,455.00)

Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service

Subgroup : None

30-310-3200-00	PRIVATE PHARMACY	(30.21)	(92.00)
30-315-3200-00	MEDICARE PHARMACY	(91,172.29)	(80,675.00)
30-315-3210-00	MEDICARE IV THERAPY	(4,590.24)	(5,778.00)
30-315-3230-00	MEDICARE LABS	(16,552.04)	(17,264.00)
30-315-3250-00	MEDICARE X-RAY	(4,692.44)	(5,120.00)
30-315-3300-00	MEDICARE PT	(391,174.82)	(334,495.00)
30-315-3301-00	MEDICARE PT EVAL	(31,768.80)	(35,842.00)
30-315-3310-00	MEDICARE OT	(407,878.72)	(386,382.00)
30-315-3311-00	MEDICARE OT EVAL	(32,222.64)	(35,634.00)
30-315-3320-00	MEDICARE SPEECH	(589,894.16)	(381,547.00)
30-315-3321-00	MEDICARE ST EVAL	(81,232.80)	(69,109.00)
30-315-3342-00	MEDICARE CONT ADJ OTHER	1,651,178.95	1,351,845.00
30-315-4900-00	MEDICARE SEQ CONT ADJ	49,485.47	26,470.00
30-315-4905-00	MEDICARE ACO CONT ADJ	0.00	103.00
30-320-3291-00	MED B FLU VACCINE INCOME	(6,143.53)	(1,371.00)
30-320-3300-00	MED B PT	(33,234.42)	(58,938.00)
30-320-3301-00	MED B PT EVALUATION	(3,403.80)	(4,794.00)
30-320-3310-00	MED B OT	(32,829.46)	(45,059.00)
30-320-3311-00	MED B OCCUPATIONAL THERAPY	(2,949.96)	(5,059.00)
30-320-3320-00	MED B SPEECH	(36,102.84)	(28,773.00)
30-320-3321-00	MED B ST EVAL	(6,498.76)	(3,800.00)
30-320-3342-00	MED B CONT ADJ OTHER	66,919.11	83,528.00
30-320-4900-00	MED B SEQUESTRATION	1,270.04	687.00
30-325-3200-00	MEDICAID PHARMACY	(1,782.30)	(10,178.00)
30-325-3210-00	MEDICAID IV THERAPY	(4.35)	0.00
30-325-3230-00	MEDICAID LABS	0.00	(40.00)
30-325-3250-00	MEDICAID X-RAY	0.00	(70.00)
30-325-3300-00	MEDICAID PT	(3,988.86)	(8,811.00)
30-325-3301-00	MEDICAID PT EVAL	(453.84)	(1,370.00)
30-325-3310-00	MEDICAID OT	(2,478.48)	(9,740.00)
30-325-3311-00	MEDICAID OT EVAL	(453.84)	(1,380.00)
30-325-3320-00	MEDICAID SPEECH	(3,616.60)	(3,126.00)
30-325-3321-00	MEDICAID ST EVAL	513.10	(1,734.00)
30-325-3342-00	MEDICAID CONT ADJ OTHER	12,265.17	36,448.00
30-326-3200-00	MEDICAID MGD CARE PHARMACY	(278.36)	(3,027.00)
30-326-3210-00	MEDICAID MGD CARE IV THERAPY	0.00	(278.00)
30-326-3230-00	MEDICAID MGD CARE LABS	0.00	(271.00)
30-326-3250-00	MEDICAID MGD CARE XRAY	0.00	(201.00)
30-326-3300-00	MEDICAID MGD CARE PT	0.00	(5,092.00)
30-326-3301-00	MEDICAID MGD CARE PT EVAL	0.00	(685.00)
30-326-3310-00	MEDICAID MGD CARE OT	0.00	(5,103.00)
30-326-3311-00	MEDICAID MGD CARE OT EVAL	0.00	(690.00)

30-326-3321-00	MEDICAID MGD CARE SPEECH EVAL	7,844.00	(5,131.00)
30-326-3342-00	MEDICAID MGD CARE CONT ADJ	(7,565.64)	20,391.00
30-330-3200-00	INSURANCE PHARMACY	(76,127.04)	(67,127.00)
30-330-3210-00	INSURANCE IV THERAPY	(6,095.72)	(4,701.00)
30-330-3230-00	INSURANCE LABS	(15,893.38)	(12,216.00)
30-330-3250-00	INSURANCE X-RAY	(4,478.58)	(1,980.00)
30-330-3300-00	INSURANCE PT	(355,666.78)	(285,790.00)
30-330-3301-00	INSURANCE PT EVAL	(32,222.64)	(34,018.00)
30-330-3310-00	INSURANCE OT	(370,638.30)	(350,199.00)
30-330-3311-00	INSURANCE OT EVAL	(32,903.40)	(42,323.00)
30-330-3320-00	INSURANCE SPEECH	(376,830.54)	(242,977.00)
30-330-3321-00	INSURANCE ST EVAL	(62,501.32)	(51,953.00)
30-330-3342-00	INSURANCE CONT ADJ	1,237,569.45	1,000,145.00
30-331-3342-00	OTHER INSURANCE CONT ADJ	881.52	5,848.00
30-335-3200-00	BC/BS PHARMACY	(209.95)	(832.00)
30-335-3210-00	BC/BS IV THERAPY	0.00	(371.00)
30-335-3230-00	BC/BS LABS	(112.81)	(86.00)
30-335-3300-00	BC/BS PT	(3,512.44)	(1,257.00)
30-335-3301-00	BC/BS PT EVAL	(455.22)	(685.00)
30-335-3310-00	BC/BS OT	(2,773.50)	(979.00)
30-335-3311-00	BC/BS OT EVAL	(456.88)	(690.00)
30-335-3320-00	BC/BS SPEECH	0.00	(346.00)
30-335-3321-00	BC/BS ST EVAL	0.00	(513.00)
30-335-3342-00	BC/BS CONT ADJ	7,520.80	5,760.00
30-340-3200-00	HARVARD PHARMACY	0.00	(621.00)
30-340-3230-00	HARVARD LABS	0.00	(196.00)
30-340-3250-00	HARVARD X-RAY	0.00	(324.00)
30-340-3300-00	HARVARD PT	0.00	(4,662.00)
30-340-3301-00	HARVARD PT EVAL	0.00	(913.00)
30-340-3310-00	HARVARD OT	0.00	(6,346.00)
30-340-3311-00	HARVARD OT EVAL	0.00	(920.00)
30-340-3320-00	HARVARD SPEECH	0.00	(9,316.00)
30-340-3321-00	HARVARD ST EVAL	0.00	(2,316.00)
30-340-3342-00	HARVARD CONT ADJ	0.00	25,614.00
30-345-3200-00	TUFTS PHARMACY	(6,650.92)	(6,828.00)
30-345-3210-00	TUFTS IV THERAPY	(738.61)	(1,633.00)
30-345-3230-00	TUFTS LABS	(1,376.84)	(1,247.00)
30-345-3250-00	TUFTS X-RAY	(210.00)	(210.00)
30-345-3300-00	TUFTS PT	(16,350.24)	(22,740.00)
30-345-3301-00	TUFTS PT EVAL	(1,360.14)	(1,826.00)
30-345-3310-00	TUFTS OT	(15,991.40)	(22,609.00)
30-345-3311-00	TUFTS OT EVAL	(1,358.48)	(1,840.00)
30-345-3320-00	TUFTS SPEECH	(17,046.46)	(18,999.00)
30-345-3321-00	TUFTS ST EVAL	(1,401.68)	(1,803.00)
30-345-3342-00	TUFTS CONT ADJ	62,484.77	79,736.00
Subtotal : None		(98,425.09)	(124,476.00)
Total [S2L1.4C2]		(98,425.09)	(124,476.00)

Group : [S2L3.2C1] Endowment & Other Non Recoverable Revenue

Subgroup : None

30-325-3010-00	MEDICAID COVID TRANS ADD-ON	(102,190.00)	(23,600.00)
30-385-3790-00	OTHER MISCELLANEOUS INCOME	(36,836.65)	(746,313.00)
Subtotal : None		(139,026.65)	(769,913.00)
Total [S2L3.2C1]		(139,026.65)	(769,913.00)

Group : [S2L3.6C1] Prior Year Retroactive Revenue			
Subgroup : None			
30-310-3090-00	PRIVATE PY INCOME	(2,000.00)	21,167.00
30-315-3090-00	MEDICARE PY INCOME	301.01	(25,728.00)
30-325-3090-00	MEDICAID PY INCOME	(42,068.60)	(20,507.00)
30-326-3090-00	MEDICAID MGD CARE PY	29,069.03	5,611.00
30-330-3090-00	INSURANCE PY INCOME	0.00	33,755.00
30-335-3090-00	BC/BS PY INCOME	(7,599.00)	0.00
30-345-3090-00	TUFTS PY INCOME	5,100.00	3,046.00
30-385-3090-00	OTHER PRIOR YEAR INCOME	(232.00)	10,203.00
Subtotal : None		(17,429.56)	27,547.00
Total [S2L3.6C1] Prior Year Retroactive Revenue		(17,429.56)	27,547.00

Group : [S2L3.7C1] Interest Income			
Subgroup : None			
30-380-3880-00	INTEREST INCOME	(2,675.42)	(153.00)
Subtotal : None		(2,675.42)	(153.00)
Total [S2L3.7C1] Interest Income		(2,675.42)	(153.00)

Group : [S3L1.1C1] Director of Nurses Salary			
Subgroup : None			
30-600-4000-00	S&W DIRECTOR	105,258.37	83,180.00
30-600-4000-98	S&W DIRECTOR BILL-OUT	34,617.00	33,120.00
Subtotal : None		139,875.37	116,300.00
Total [S3L1.1C1] Director of Nurses Salary		139,875.37	116,300.00

Group : [S3L1.7C1] Registered Nurses Salaries			
Subgroup : None			
30-600-4005-00	S&W ASSISTANT DIRECTOR	17,230.80	1,857.00
30-600-4005-98	S&W ASSISTANT DIRECTOR BILLOUT	0.00	760.00
30-600-4051-00	S&W SUPERVISOR MEDICARE	123,617.13	110,335.00
30-600-4061-00	S&W RN	270,524.30	264,760.00
30-600-4062-00	S&W ORIENTATION/ED RN	0.00	3,859.00
30-600-4062-50	S&W EDUC/CLASS RN	0.00	988.00
30-600-4073-00	S&W UNIT MANAGER	1,967.19	10,041.00
Subtotal : None		413,339.42	392,600.00
Total [S3L1.7C1] Registered Nurses Salaries		413,339.42	392,600.00

Group : [S3L1.11C1] Registered Nurses Purchased Service Tempory Agency Staff			
Subgroup : None			
30-600-6036-00	PURCHASED SERVICE RN	18,205.15	138,944.00
30-600-6037-00	PURCHASED SERVICE RN MEDICARE	0.00	105,129.00
Subtotal : None		18,205.15	244,073.00
Total [S3L1.11C1] Registered Nurses Purchased Service Tempor		18,205.15	244,073.00

Group : [S3L1.12C1] Licensed Practical Nurses Salary			
Subgroup : None			
30-600-4051-01	S&W LPN NURSING SUPERVISOR	140,087.56	84,363.00
30-600-4065-00	S&W LPN	1,178.25	0.00
30-600-4066-00	S&W LPN	1,457,497.38	1,320,375.00
30-600-4068-00	S&W ORIENTATION/ED LPN	0.00	2,029.00
30-600-4068-50	S&W EDUC/CLASS LPN	0.00	605.00
30-600-4073-01	S&W LPN UNIT MANAGER	158,443.10	81,411.00

Subtotal : None		1,757,206.29	1,488,783.00
Total [S3L1.12C1]	Licensed Practical Nurses Salary	1,757,206.29	1,488,783.00
Group : [S3L1.16C1]	Licensed Practical Nurses Purchased Service Tempory Agency Staff		
Subgroup : None			
30-600-6046-00	PURCHASED SERVICE LPN	18,398.55	202,383.00
Subtotal : None		18,398.55	202,383.00
Total [S3L1.16C1]	Licensed Practical Nurses Purchased Service	18,398.55	202,383.00
Group : [S3L1.17C1]	Certified Nurses Aides Salaries		
Subgroup : None			
30-600-4070-00	S&W NURSES AIDES	4,117.24	0.00
30-600-4071-00	S&W NURSES AIDE	1,225,575.31	1,330,595.00
30-600-4072-00	S&W ORIENTATION/ED C.N.A.	138.00	1,530.00
30-600-4072-50	S&W EDUC/CLASS CNA	0.00	894.00
Subtotal : None		1,229,830.55	1,333,019.00
Total [S3L1.17C1]	Certified Nurses Aides Salaries	1,229,830.55	1,333,019.00
Group : [S3L1.21C1]	Certified Nurses Aides Purchased Service Tempory Agency Staff		
Subgroup : None			
30-600-6055-00	PURCHAED SERVICE NA	0.00	61,558.00
30-600-6056-00	PURCHASED SERVICE NA	67,091.28	20,808.00
Subtotal : None		67,091.28	82,366.00
Total [S3L1.21C1]	Certified Nurses Aides Purchased Service Tem	67,091.28	82,366.00
Group : [S3L2.1C1]	Administration Salaries		
Subgroup : [S3L2.1C1]	Administrator Salaries		
30-400-4001-00	S&W ADMINISTRATION	143,373.06	125,763.00
Subtotal [S3L2.1C1A]	Administrator Salaries	143,373.06	125,763.00
Total [S3L2.1C1]	Administration Salaries	143,373.06	125,763.00
Group : [S3L2.7C1]	Clerical Staff Salaries		
Subgroup : None			
30-400-4006-00	S&W RECEPTION	58,954.45	38,854.00
30-400-4007-00	S&W OFFICE	91,471.93	63,640.00
Subtotal : None		150,426.38	102,494.00
Total [S3L2.7C1]	Clerical Staff Salaries	150,426.38	102,494.00
Group : [S3L2.10C1]	Clerical Staff Purchased Service		
Subgroup : None			
30-400-4010-98	S&W CLERICAL HO BILL-OUT	89,061.36	89,061.00
Subtotal : None		89,061.36	89,061.00
Total [S3L2.10C1]	Clerical Staff Purchased Service	89,061.36	89,061.00
Group : [S3L2.11C1]	Electronic Data Processing, Payroll & Bookkeeping Services		
Subgroup : None			
30-400-4151-00	PAYROLL/BKKP SERVICE	21,181.99	35,353.00
30-772-7799-00	MCARE MISC CONSOLIDATED BILLI	0.00	481.00
Subtotal : None		21,181.99	35,834.00
Total [S3L2.11C1]	Electronic Data Processing, Payroll & Bookkee	21,181.99	35,834.00
Group : [S3L2.12C1]	Office Supplies		
Subgroup : None			

30-400-4167-00	PURCHASED SERVICE	730.22	0.00
30-400-4170-00	PURCHASED SERVICE FIXED	2,863.60	9,372.00
30-400-4220-00	COMPUTER EXPENSE	80,475.38	59,040.00
30-400-4220-98	COMPUTER EXPENSE BILL-OUT	0.00	4,919.00
30-400-4225-00	FIXED SOFTWARE EXPENSE	45,667.91	46,085.00
30-400-4240-00	PRINTING EXPENSE	0.00	256.00
30-400-4245-00	POSTAGE EXPENSE	226.97	878.00
30-400-4248-00	BANK CHARGES/FEES	10,224.83	4,178.00
30-400-4250-00	OFFICE SUPPLIES & EXPENSE	21,166.60	24,144.00
Subtotal : None		161,355.51	148,872.00
Total [S3L2.12C1]	Office Supplies	161,355.51	148,872.00
Group : [S3L2.13C1] Telecommunications (e.g. Internet & Phone)			
Subgroup : None			
30-400-4261-00	TELEPHONE	38,382.77	29,962.00
30-400-4263-00	TELEPHONE WIRELESS	0.00	1,367.00
Subtotal : None		38,382.77	31,329.00
Total [S3L2.13C1]	Telecommunications (e.g. Internet & Phone)	38,382.77	31,329.00
Group : [S3L2.15C1] Travel, Conventions & Meetings			
Subgroup : None			
30-400-4270-00	TRAVEL/MILEAGE	53.01	745.00
Subtotal : None		53.01	745.00
Total [S3L2.15C1]	Travel, Conventions & Meetings	53.01	745.00
Group : [S3L2.16C1] Advertising: Help Wanted			
Subgroup : None			
30-400-4290-00	RECRUITMENT FEES	12,375.00	19,500.00
30-400-4295-00	ADVERTISING - HELP WANTED	45,648.17	24,175.00
Subtotal : None		58,023.17	43,675.00
Total [S3L2.16C1]	Advertising: Help Wanted	58,023.17	43,675.00
Group : [S3L2.17C1] Licenses & Dues: Patient Care Related Portion			
Subgroup : None			
30-400-4301-00	LICENSE DUES PT	13,762.35	13,978.00
Subtotal : None		13,762.35	13,978.00
Total [S3L2.17C1]	Licenses & Dues: Patient Care Related Portion	13,762.35	13,978.00
Group : [S3L2.18C1] Continuing Professional Education / Training & Development			
Subgroup : [S3L2.18C Administration Education / Training			
30-400-4255-00	TUITION & EDUCATION MGMT	3,000.00	0.00
Subtotal [S3L2.18C1A] Administration Education / Training		3,000.00	0.00
Total [S3L2.18C1]	Continuing Professional Education / Training & Development	3,000.00	0.00
Group : [S3L2.19C1] Accounting Services (not related to Appeals)			
Subgroup : None			
30-400-4325-00	ACCOUNTING	17,023.75	8,664.00
Subtotal : None		17,023.75	8,664.00
Total [S3L2.19C1]	Accounting Services (not related to Appeals)	17,023.75	8,664.00
Group : [S3L2.20C1] Insurance: Malpractice & General Liability			
Subgroup : None			
30-400-4452-00	INSURANCE LIABILITY & MALPRAC	74,229.79	66,680.00

Subtotal : None		74,229.79	66,680.00
Total [S3L2.20C1]	Insurance: Malpractice & General Liability	74,229.79	66,680.00
Group : [S3L2.22C1]	Other A & G Expenses		
Subgroup : None			
30-400-4165-00	PROFESSIONAL SERVICES	18,065.89	8,859.00
30-400-4259-00	MISCELLANEOUS EXPENSE	474.42	6,733.00
30-400-4495-00	PRIOR YEAR EXPENSE	0.00	15,128.00
30-900-9999-00	EXTRAORDINARY	0.00	(7,750.00)
30-950-7730-00	PRIOR YEAR OTHER EXPENSE	6,097.26	(12,354.00)
Subtotal : None		24,637.57	10,616.00
Total [S3L2.22C1]	Other A & G Expenses	24,637.57	10,616.00
Group : [S3L2B.1C1]	Advertising Marketing		
Subgroup : None			
30-400-4298-00	ADV/MARKETING PROMOTIONAL	11,418.91	14,094.00
Subtotal : None		11,418.91	14,094.00
Total [S3L2B.1C1]	Advertising Marketing	11,418.91	14,094.00
Group : [S3L2B.3C1]	Accounting: Appeal Service		
Subgroup : None			
30-400-4331-00	APPEAL FEES	0.00	156.00
Subtotal : None		0.00	156.00
Total [S3L2B.3C1]	Accounting: Appeal Service	0.00	156.00
Group : [S3L2B.6C1]	Legal: Other		
Subgroup : None			
30-400-4330-00	LEGAL	35,556.18	25,210.00
Subtotal : None		35,556.18	25,210.00
Total [S3L2B.6C1]	Legal: Other	35,556.18	25,210.00
Group : [S3L2B.8C1]	Management Company Fees		
Subgroup : None			
30-400-4160-00	MANAGEMENT FEE EXPENSE	513,680.79	516,826.00
Subtotal : None		513,680.79	516,826.00
Total [S3L2B.8C1]	Management Company Fees	513,680.79	516,826.00
Group : [S3L2B.11C1]	Fines, Late Fees, Penalties including Interest		
Subgroup : None			
30-400-4257-00	LATE CHARGES	22,893.84	5,508.00
30-400-4258-00	FINES & PENALTY	107.99	3,250.00
30-400-4457-00	INTEREST WORKING CAPITAL	125,926.57	127,147.00
30-400-4519-00	INTEREST OTHER	30,660.38	42,096.00
Subtotal : None		179,588.78	178,001.00
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including Interest	179,588.78	178,001.00
Group : [S3L2B.14C1]	Bad Debt Expenses		
Subgroup : None			
30-400-4499-00	BAD DEBT EXPENSE	96,671.59	49,532.00
Subtotal : None		96,671.59	49,532.00
Total [S3L2B.14C1]	Bad Debt Expenses	96,671.59	49,532.00
Group : [S3L2B.15C1]	User Fee Assessment		
Subgroup : None			

30-400-4265-00	USER FEE	566,784.68	492,611.00
Subtotal : None		566,784.68	492,611.00
Total [S3L2B.15C1]	User Fee Assessment	566,784.68	492,611.00
Group : [S3L3.1C1]	Staff Development Coordinator Salaries		
Subgroup : None			
30-600-4055-00	S&W STAFF DEVELOPMENT	2,267.63	1,547.00
30-600-4055-01	S&W LPN STAFF DEVELOPMENT	113,000.11	112,322.00
Subtotal : None		115,267.74	113,869.00
Total [S3L3.1C1]	Staff Development Coordinator Salaries	115,267.74	113,869.00
Group : [S3L3.5C1]	Plant Operations: Salaires		
Subgroup : None			
30-510-4021-00	S&W MAINTENANCE	61,798.67	56,577.00
30-510-4042-00	S&W MAINTENANCE -SUPERVISOR	50,118.01	64,662.00
Subtotal : None		111,916.68	121,239.00
Total [S3L3.5C1]	Plant Operations: Salaires	111,916.68	121,239.00
Group : [S3L3.8C1]	Plant Operations: Purchased Service		
Subgroup : None			
30-510-4167-00	PURCHASED SERVICE	88,852.85	78,434.00
30-510-4170-00	PURCHASED SERVICE - FIXED	0.00	60,958.00
Subtotal : None		88,852.85	139,392.00
Total [S3L3.8C1]	Plant Operations: Purchased Service	88,852.85	139,392.00
Group : [S3L3.9C1]	Plant Operations: Supplies & Expenses		
Subgroup : None			
30-510-4251-00	SUPPLIES & EXPENSE	19,286.94	18,584.00
Subtotal : None		19,286.94	18,584.00
Total [S3L3.9C1]	Plant Operations: Supplies & Expenses	19,286.94	18,584.00
Group : [S3L3.10C1]	Plant Operatins: Utilities		
Subgroup : None			
30-510-5121-00	ELECTRICITY	141,814.39	158,649.00
30-510-5123-00	WATER & SEWERAGE	50,261.32	53,313.00
30-510-5125-00	FUEL	574.84	0.00
30-510-5127-00	GAS	30,674.52	40,580.00
Subtotal : None		223,325.07	252,542.00
Total [S3L3.10C1]	Plant Operatins: Utilities	223,325.07	252,542.00
Group : [S3L3.13C1]	Dietician: Salaries		
Subgroup : None			
30-520-4031-00	S&W DIETICIAN	53,282.44	5,418.00
Subtotal : None		53,282.44	5,418.00
Total [S3L3.13C1]	Dietician: Salaries	53,282.44	5,418.00
Group : [S3L3.16C1]	Dietician: Purchased Service		
Subgroup : None			
30-520-4031-98	S&W DIETICIAN BILLOUT	7,303.20	3,784.00
Subtotal : None		7,303.20	3,784.00
Total [S3L3.16C1]	Dietician: Purchased Service	7,303.20	3,784.00
Group : [S3L3.18C1]	Dietary: Salaries		
Subgroup : None			

30-520-4032-00	S&W DIETARY	160,898.82	151,888.00
30-520-4032-98	S&W DIETARY BILLOUT	0.00	344.00
30-520-4034-00	S&W COOKS	148,879.98	139,208.00
30-520-4042-00	S&W DIETARY SUPERVISOR	97,903.71	90,917.00
30-520-4167-00	PURCHASED SERVICE	3,098.70	515.00
Subtotal : None		410,781.21	382,872.00
Total [S3L3.18C1]	Dietary: Salaries	410,781.21	382,872.00

Group : [S3L3.21C1] Dietary: Food

Subgroup : None

30-520-5220-00	FOOD	209,170.69	189,121.00
30-520-5223-00	DIETARY SUPPLEMENTS	7,351.70	5,327.00
Subtotal : None		216,522.39	194,448.00
Total [S3L3.21C1]	Dietary: Food	216,522.39	194,448.00

Group : [S3L3.22C1] Dietary: Purchased Service

Subgroup : None

30-520-4168-00	FIXED COST REIMBURSEMENT	22,128.96	22,129.00
30-520-4170-00	PURCHASED SERVICE - FIXED	736.40	844.00
Subtotal : None		22,865.36	22,973.00
Total [S3L3.22C1]	Dietary: Purchased Service	22,865.36	22,973.00

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

Subgroup : None

30-520-4251-00	SUPPLIES & EXPENSE	27,177.77	33,197.00
30-520-4310-00	EMPLOYEE UNIFORMS	667.63	0.00
Subtotal : None		27,845.40	33,197.00
Total [S3L3.23C1]	Dietary: Supplies & Expenses	27,845.40	33,197.00

Group : [S3L3.24C1] Housekeeping / Laundry: Salaries

Subgroup : [S3L3.24C Housekeeping Salries

30-540-4042-00	S&W HOUSEKEEPING SUPERVISOR	31,331.59	20,048.00
30-540-4045-00	S&W HOUSEKEEPING	167,911.51	238,931.00
Subtotal [S3L3.24C1A Housekeeping Salries		199,243.10	258,979.00

Subgroup : [S3L3.24C Laundry Salaries

30-530-4040-00	S&W LAUNDRY	63,523.84	36,113.00
Subtotal [S3L3.24C1B Laundry Salaries		63,523.84	36,113.00

Total [S3L3.24C1]	Housekeeping / Laundry: Salaries	262,766.94	295,092.00
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Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service

Subgroup : [S3L3.27C Laundry Purchased Service

30-530-4167-00	PURCHASE SERVICE	1,898.40	0.00
Subtotal [S3L3.27C1B Laundry Purchased Service		1,898.40	0.00

Total [S3L3.27C1]	Housekeeping / Laundry: Purchased Service	1,898.40	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	42,240.87	31,823.00
Subtotal [S3L3.28C1A Housekeeping Supplies & Expenses		42,240.87	31,823.00

Subgroup : [S3L3.28C Laundry Supplies & Expense

30-530-4251-00	SUPPLIES & EXPENSE	11,021.17	13,708.00
Subtotal [S3L3.28C1B Laundry Supplies & Expense		11,021.17	13,708.00
Total [S3L3.28C1]	Housekeeping / Laundry: Supplies & Expense	53,262.04	45,531.00
Group : [S3L3.29C1] Housekeepong / Laundry: Linen & Bedding			
Subgroup : None			
30-530-5340-00	LINEN & BEDDING	5,870.74	12,359.00
Subtotal : None		5,870.74	12,359.00
Total [S3L3.29C1]	Housekeepong / Laundry: Linen & Bedding	5,870.74	12,359.00
Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries			
Subgroup : None			
30-600-4075-00	S&W MEDICAL RECORDS	58,694.01	8,160.00
30-600-4079-00	S&W WARD CLERK	20,939.24	49,800.00
30-600-4083-00	S&W SCHEDULER	60,832.04	61,016.00
Subtotal : None		140,465.29	118,976.00
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salaries	140,465.29	118,976.00
Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries			
Subgroup : [S3L3.40C MMQ Salaries			
30-600-4057-01	S&W LPN MDS	7,476.00	4,080.00
30-600-4058-00	S&W MMQ	(357.84)	10,240.00
Subtotal [S3L3.40C1A MMQ Salaries		7,118.16	14,320.00
Subgroup : [S3L3.40C MDS Salaries			
30-600-4057-00	S&W MDS	113,679.87	112,309.00
Subtotal [S3L3.40C1B MDS Salaries		113,679.87	112,309.00
Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) Evaluation	120,798.03	126,629.00
Group : [S3L3.48C1] Social Service Worker: Salaries			
Subgroup : None			
30-680-4105-00	S&W SOCIAL SERVICE	0.00	38,239.00
30-680-4106-00	S&W ADMIN & SOCIAL SERVICE	95,830.08	27,155.00
30-680-4107-00	S&W SOCIAL SERVICE	60,938.22	54,845.00
Subtotal : None		156,768.30	120,239.00
Total [S3L3.48C1]	Social Service Worker: Salaries	156,768.30	120,239.00
Group : [S3L3.51C1] Social Service Worker: Purchased Service			
Subgroup : None			
30-650-6545-00	SOC SERV CONSULTANT	102,301.00	70,559.00
Subtotal : None		102,301.00	70,559.00
Total [S3L3.51C1]	Social Service Worker: Purchased Service	102,301.00	70,559.00
Group : [S3L3.62C1] Direct Restorative Therapy: Consultants			
Subgroup : None			
30-802-7800-00	MCARE THER PT	151,959.27	132,285.00
30-802-7810-00	MCARE THER OT	143,147.69	128,383.00
30-802-7820-00	MCARE THER ST	83,826.38	71,371.00
30-804-7800-00	MED B THER PT	14,078.47	24,269.00
30-804-7810-00	MEDB THER OT	12,109.43	16,936.00
30-804-7820-00	MED B THER ST	16,160.83	12,348.00
30-804-7825-00	MED B OTHER PT THERAPY	33,688.36	35,420.00

30-804-7826-00	MED B THER OTHER OT	28,293.37	33,678.00
30-804-7827-00	MED B THER OTHER SPEECH	27,637.96	14,256.00
30-806-7800-00	MCAID THER PT	3,178.50	1,463.00
30-806-7810-00	MCAID THER OT	2,651.25	1,697.00
30-806-7820-00	MCAID THER ST	1,209.94	677.00
30-808-7800-00	MGD THERAP PT	65,645.50	62,759.00
30-808-7810-00	MGD THERAP OT	66,511.12	67,251.00
30-808-7820-00	MGD THERAP ST	56,605.12	36,499.00
Subtotal : None		706,703.19	639,292.00
Total [S3L3.62C1]	Direct Restorative Therapy: Consultants	706,703.19	639,292.00

Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries			
Subgroup : None			
30-700-4042-00	S&W RECREATION SUPERVISOR	31,723.10	32,148.00
30-700-4111-00	S&W RECREATION	120,813.43	93,570.00
Subtotal : None		152,536.53	125,718.00
Total [S3L3.64C1]	Recreational Therapy/Activities: Salaries	152,536.53	125,718.00

Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service			
Subgroup : None			
30-700-4167-00	PURCHASED SERVICE	3,069.95	95.00
30-700-5120-00	CABLE TV SERVICES	14,794.95	13,961.00
30-700-7045-00	PROGRAMS & ENTERTAINMENT	0.00	6,975.00
Subtotal : None		17,864.90	21,031.00
Total [S3L3.67C1]	Recreational Therapy/Activities: Purchased Service	17,864.90	21,031.00

Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses			
Subgroup : None			
30-700-4251-00	SUPPLIES & EXPENSE	6,549.90	1,641.00
Subtotal : None		6,549.90	1,641.00
Total [S3L3.68C1]	Recreational Therapy/Activities: Supplies & Expenses	6,549.90	1,641.00

Group : [S3L3.80C1] Variable Job Related Education			
Subgroup : None			
30-400-4256-00	EMPLOYEES EDUCATION	650.00	500.00
Subtotal : None		650.00	500.00
Total [S3L3.80C1]	Variable Job Related Education	650.00	500.00

Group : [S3L3.82C1] Physician Services: Medical Director			
Subgroup : None			
30-650-6511-00	MEDICAL DIRECTOR	24,000.00	24,000.00
Subtotal : None		24,000.00	24,000.00
Total [S3L3.82C1]	Physician Services: Medical Director	24,000.00	24,000.00

Group : [S3L3.87C1] Legend Drugs			
Subgroup : None			
30-400-4211-00	HEP B/TB/FLU VACCINE	5,812.51	0.00
30-770-7730-00	PRIVATE ANCILLARY LABS	467.81	210.00
30-770-7750-00	PRIV ANCILLARY X-RAY	0.00	254.00
30-770-7760-00	PRIV ANCIL AMBULANCE	0.00	325.00
30-770-7770-00	PRIV AIR FLUIDIZED THERAPY	4,370.08	5,076.00
30-770-7990-00	PRIV ANCIL ROUTINE/COMPLEX	1,349.92	6,868.00
30-772-7700-00	MCARE ANCIL PHARMACY	93,303.96	85,608.00
30-772-7710-00	MCARE ANCI IV	4,179.67	0.00

30-772-7730-00	MCARE ANCI LABS	17,228.41	17,273.00
30-772-7750-00	MCARE ANCIL X-RAY	6,507.98	4,277.00
30-772-7760-00	MCARE ANCIL AMBULANCE	30,321.96	7,764.00
30-772-7770-00	MCARE AIR FLUIDIZED THERAPY	5,679.07	5,663.00
30-772-7982-00	MCARE ANCI OTHER IMAGING	739.79	737.00
30-772-7990-00	MCARE ANCI ROUTINE/CMPLX	3,823.46	16,781.00
30-776-6091-00	MCAID ANCI MEDICAL SUPPLIES	245.00	0.00
30-776-7700-00	MCAID ANCIL PHARMACY	16,855.24	12,409.00
30-776-7730-00	MCAID ANCIL LAB	1,874.14	1,555.00
30-776-7750-00	MCAID ANCIL X-RAY	70.00	0.00
30-776-7770-00	MCAID AIR FLUIDIZED THERAPY	8,776.84	5,404.00
30-776-7990-00	MCAID ANCI ROUTINE/CMPLX	36,982.03	39,871.00
30-778-7700-00	MGD ANCIL PHARMACY	70,433.93	69,481.00
30-778-7730-00	MGD ANCIL LABS	17,419.62	15,003.00
30-778-7750-00	MGD ANCIL X-RAY	3,020.04	2,049.00
30-778-7760-00	MGD ANCIL AMBULANCE	1,617.87	0.00
30-778-7770-00	MGD AIR FLUIDIZED THERAPY	517.97	37.00
30-778-7982-00	MGD OTHER IMAGING	1,226.75	612.00
30-778-7990-00	MGD ANCIL ROUTINE/CMPLX	4,089.68	7,185.00
Subtotal : None		336,913.73	304,442.00
Total [S3L3.87C1] Legend Drugs		336,913.73	304,442.00

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

Subgroup : None			
30-600-4167-00	SNF NURSING PUR SERVICE	17,018.80	0.00
30-600-6075-00	SUPPLIES NURSING MEDICARE	0.00	181,332.00
30-600-6080-00	SUPPLIES NURSING	237,133.75	762.00
30-600-6090-00	OTHER NURSING EXPENSE	104.87	0.00
30-650-6580-00	PT SUPPLIES	21.24	0.00
30-860-8030-00	COVID 19 EXPENSES	0.00	176,089.00
Subtotal : None		254,278.66	358,183.00
Total [S3L3.89C1] House Supplies Not Resold		254,278.66	358,183.00

Group : [S3L3.92C1] Pharmacy Consultant

Subgroup : None			
30-650-6530-00	PHARMACY CONSULT	7,914.13	9,744.00
Subtotal : None		7,914.13	9,744.00
Total [S3L3.92C1] Pharmacy Consultant		7,914.13	9,744.00

Group : [S3L4.1C1] Depreciaton

Subgroup : [S3L4.1C1] Equipment Depreciation			
30-450-4570-00	DEPRECIATION EQUIPMENT	24,000.00	24,000.00
Subtotal [S3L4.1C1C] Equipment Depreciation		24,000.00	24,000.00
Total [S3L4.1C1] Depreciaton		24,000.00	24,000.00

Group : [S3L4.6C1] Building Insurance Expense-SNF-CR

Subgroup : None			
30-450-4590-00	INSURANCE BUILDING & EQUIPMENT	16,267.15	12,220.00
Subtotal : None		16,267.15	12,220.00
Total [S3L4.6C1] Building Insurance Expense-SNF-CR		16,267.15	12,220.00

Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR

Subgroup : None

30-450-4510-00	REAL ESTATE TAXES	91,709.14	88,212.00
Subtotal : None		91,709.14	88,212.00
Total [S3L4.8C1]	Real Estate Tax Expense-SNF-CR	91,709.14	88,212.00
Group : [S3L4.10C1] Personal Property Tax Expense-SNF-CR			
Subgroup : None			
30-400-4253-00	PERSONAL PROPERTY TAXES	3,978.15	4,991.00
Subtotal : None		3,978.15	4,991.00
Total [S3L4.10C1]	Personal Property Tax Expense-SNF-CR	3,978.15	4,991.00
Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR			
Subgroup : None			
30-400-4252-00	EQUIPMENT LEASE/RENT	22,825.51	27,718.00
30-450-4538-00	RENT EQUIPMENT	10,868.87	0.00
Subtotal : None		33,694.38	27,718.00
Total [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR	33,694.38	27,718.00
Group : [S3L4.14C1] Real Property Rent Expense-SNF-CR			
Subgroup : None			
30-450-4535-00	RENT / MORTGAGE	540,890.80	533,209.00
Subtotal : None		540,890.80	533,209.00
Total [S3L4.14C1]	Real Property Rent Expense-SNF-CR	540,890.80	533,209.00
Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
30-400-4415-00	HEALTH INSURANCE	184,742.11	97,658.00
30-400-4417-00	DENTAL INSURANCE	2,235.71	(149.00)
30-400-4418-00	VISION INSURANCE	(58.31)	716.00
Subtotal : None		186,919.51	98,225.00
Total [CLA-53.01]	LA-Group Health/Life	186,919.51	98,225.00
Group : [CLA-53.02] LA-Employee Pensions			
Subgroup : None			
30-400-4336-00	401K EXPENSE	6,782.48	6,002.00
Subtotal : None		6,782.48	6,002.00
Total [CLA-53.02]	LA-Employee Pensions	6,782.48	6,002.00
Group : [CLA-53.03] LA-Employee Benefits			
Subgroup : None			
30-400-4320-00	CORI CHECKS/BACKGROUND	997.95	2,766.00
30-400-4337-00	EMPLOYEE BENEFIT	7,663.72	7,769.00
30-540-4310-00	EMPLOYEE UNIFORMS	0.00	1,415.00
Subtotal : None		8,661.67	11,950.00
Total [CLA-53.03]	LA-Employee Benefits	8,661.67	11,950.00
Group : [CLA-53.04] LA-Payroll Taxes			
Subgroup : None			
30-400-4400-00	PAYROLL TAXES	453,493.86	394,308.00
30-400-4406-00	MA EMPLOYER MEDICAL LEAVE	16,730.02	30,721.00
Subtotal : None		470,223.88	425,029.00
Total [CLA-53.04]	LA-Payroll Taxes	470,223.88	425,029.00
Group : [CLA-53.05] LA-Workers Comp			
Subgroup : None			

30-400-4425-00	WORKERS COMP INSURANCE	93,364.00	86,054.00
Subtotal : None		93,364.00	86,054.00
Total [CLA-53.05]	LA-Workers Comp	93,364.00	86,054.00
	NET (INCOME) LOSS	0.00	0.00
	Sum of Account Groups	0.00	0.00

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