

Client: **A443463 - Cardigan Nursing Home, Inc.**  
Engagement: **MDMC 2023 - Cardigan Nursing Home, Inc.**  
Period Ending: **12/31/2023**  
Trial Balance: **T01-01 - Master TB**  
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
<b>Group : [1000] Balance Sheet</b>						
<b>Subgroup : None</b>						
1010	CASH:CASH IN BANK	470,026.89	99,129.41		0.00	99,129.41
1025	CASH:ROCKLAND TRUST CO.- CHOICE	3,708.68	1,206.38		0.00	1,206.38
1035	Business Money Market	621,055.08	600,243.10		0.00	600,243.10
1060	ACCOUNTS RECEIVABLE - NET:ACCOUNTS F	565,703.19	877,137.47		0.00	877,137.47
1140	ACCOUNTS RECEIVABLE - NET:RESERVE FC	(123,071.85)	(82,537.31)		0.00	(82,537.31)
1250	PATIENT EXCHANGE	10,595.39	8,073.26		0.00	8,073.26
1280	PREPAID INSURANCE	17,629.60	0.00		0.00	0.00
1611	FIXED ASSETS:LEASEHOLD IMPROVEMENTS	727,967.26	727,967.26		0.00	727,967.26
1612	FIXED ASSETS:ACCM. DEPR. BLDG IMPROVE	(608,811.13)	(622,020.13)		0.00	(622,020.13)
1651	FIXED ASSETS:FURNITURE & EQUIPMENT	1,146,917.70	1,171,092.87		0.00	1,171,092.87
1652	FIXED ASSETS:ACCM DEPR EQUIPMENT	(1,028,453.03)	(1,054,109.39)		0.00	(1,054,109.39)
1940	OTHER ASSETS:PURCHASE GOODWILL	25,000.00	25,000.00		0.00	25,000.00
1941	OTHER ASSETS:ACCM AMORT - GOODWILL	(22,156.00)	(23,104.00)		0.00	(23,104.00)
2000	ACCOUNTS PAYABLE	(220,988.43)	(205,862.62)		0.00	(205,862.62)
2041	DUE MEDICAID - ESTIMATED	0.00	(24,791.85)		0.00	(24,791.85)
2045	OTHER CURRENT LIABILITIES:ACCRUED USE	(60,681.23)	13,423.92		0.00	13,423.92
2112	OTHER CURRENT LIABILITIES:DUE TO OFFIC	409,396.22	275,722.55		0.00	275,722.55
2140	OTHER CURRENT LIABILITIES:ROCKLAND TF	(12,000.00)	0.00		0.00	0.00
2167	Loan- HHS Stimulus	(349,530.17)	(299,530.17)		0.00	(299,530.17)
2190	OTHER CURRENT LIABILITIES:ACCRUED SAL	(61,760.44)	(61,760.44)		0.00	(61,760.44)
2191	OTHER CURRENT LIABILITIES:ACCRUED VAC	(63,876.75)	(53,415.67)		0.00	(53,415.67)
2192	OTHER CURRENT LIABILITIES:ACCRUED SIC	(6,198.06)	(47,236.29)		0.00	(47,236.29)
2214	OTHER CURRENT LIABILITIES:ACCRUED PAY	(9,696.00)	(9,696.00)		0.00	(9,696.00)
2222	1ST MORTGAGE	(207,319.38)	(198,819.78)		0.00	(198,819.78)
2230	Unclaimed Property Liability	(2,749.72)	(2,749.72)		0.00	(2,749.72)
2261	OTHER CURRENT LIABILITIES:STATE INCOMI	(456.00)	(456.00)		0.00	(456.00)
2262	OTHER CURRENT LIABILITIES:FEDERAL INCC	580.00	580.00		0.00	580.00
2270	ACCRUED INTEREST	(879.99)	(879.99)		0.00	(879.99)
2620	EQUITY:CAPITAL STOCK	(1,000.00)	(1,000.00)		0.00	(1,000.00)
2630	RETAINED EARNINGS	(865,932.11)	(1,218,951.83)		0.00	(1,218,951.83)
<b>Subtotal : None</b>		<b>353,019.72</b>	<b>(107,344.97)</b>		<b>0.00</b>	<b>(107,344.97)</b>
<b>Total [1000] Balance Sheet</b>		<b>353,019.72</b>	<b>(107,344.97)</b>		<b>0.00</b>	<b>(107,344.97)</b>
<b>Group : [3000] Income Statement</b>						
<b>Subgroup : None</b>						
3021	REVENUE:PRIVATE INCOME	(1,225,956.00)	(660,009.00)		0.00	(660,009.00)
3022	REVENUE:MEDICARE REVENUE	(973,163.55)	(1,027,074.98)		0.00	(1,027,074.98)
3023	REVENUE:MEDICAID INCOME	(2,602,780.90)	(3,990,226.95)		0.00	(3,990,226.95)
3025	RESOUCE REVENUE	(601,647.00)	0.00		0.00	0.00
3026	REVENUE:HOSPICE REVENUE	(305,348.49)	(9,876.90)		0.00	(9,876.90)
3030	Medicare Sequestration	9,829.28	17,941.56		0.00	17,941.56
3050	REVENUE:Direct Care Add On	0.00	(50,000.00)		0.00	(50,000.00)
3100	REVENUE:PRIOR YEAR INCOME	0.00	(162,937.91)		0.00	(162,937.91)
3180	INCOME - OTHER:INTEREST INCOME	(1,263.36)	(6,418.91)		0.00	(6,418.91)
3191	Income- Other Misc	(331.08)	(794.04)		0.00	(794.04)
3199	State COVID relief Funds	(353,463.86)	(31,776.00)		0.00	(31,776.00)
3725	ANCILLARY A INCOME:PHARMACY PART A	(39,562.73)	(36,084.81)		0.00	(36,084.81)
3742	ANCILLARY A INCOME:P.T. PART A	(161,750.00)	(143,525.00)		0.00	(143,525.00)
3743	ANCILLARY PART B INCOME:P.T. MED B	(153,300.00)	(126,100.00)		0.00	(126,100.00)
3752	ANCILLARY A INCOME:O.T. PART A	(96,475.00)	(123,550.00)		0.00	(123,550.00)
3753	ANCILLARY PART B INCOME:O.T. MED B	(12,225.00)	(45,025.00)		0.00	(45,025.00)
3762	ANCILLARY A INCOME:S.T. PART A	(1,500.00)	(14,825.00)		0.00	(14,825.00)
3763	ANCILLARY PART B INCOME:S.T. MED B	(3,450.00)	(7,950.00)		0.00	(7,950.00)
3770	Managed Care Part B	(1,150.00)	(775.00)		0.00	(775.00)
3773	ANCILLARY A INCOME:LAB PART A	(10,994.36)	(7,381.92)		0.00	(7,381.92)
3774	ANCILLARY A INCOME:X-RAY PART A	(2,553.00)	(1,473.00)		0.00	(1,473.00)
3800	Misc Income	0.00	(7,884.79)		0.00	(7,884.79)
3802	ANCILLARY A INCOME:CONTRACT ADJ PART	312,835.09	326,839.73		0.00	326,839.73
3805	ANCILLARY PART B INCOME:Contractual Adj Iv	68,866.96	68,533.78		0.00	68,533.78
3806	CA- Managed Care	0.00	6,219.40		0.00	6,219.40
4110	ADMINISTRATIVE & GENERAL:SALARIES - AC	145,000.00	145,620.00		0.00	145,620.00
4140	ADMINISTRATIVE & GENERAL:SALARIES CLE	66,123.59	66,746.74		0.00	66,746.74
4150	ADMINISTRATIVE & GENERAL:PAYROLL SER	10,150.98	11,088.29		0.00	11,088.29
4151	ADMINISTRATIVE & GENERAL:BOOKKEEPING	8,281.25	6,545.00		0.00	6,545.00
4155	ADMINISTRATIVE & GENERAL:CLERICAL PUF	0.00	1,000.00		0.00	1,000.00
4249	ADMINISTRATIVE & GENERAL:POSTAGE	2,088.06	1,701.01		0.00	1,701.01
4250	ADMINISTRATIVE & GENERAL:OFFICE SUPPL	15,654.52	22,005.68		0.00	22,005.68
4251	ADMINISTRATIVE & GENERAL:COMPUTER M.	54,625.67	52,533.53		0.00	52,533.53
4252	ADMINISTRATIVE & GENERAL:TUITION & EDI	13,747.77	2,053.00		0.00	2,053.00
4255	ADMINISTRATIVE & GENERAL:DONATION EXI	0.00	301.33		0.00	301.33
4256	ADMINISTRATIVE & GENERAL:EDUCATION AI	1,574.27	2,016.83		0.00	2,016.83
4257	ADMINISTRATIVE & GENERAL:INTEREST EXF	44,274.67	12,717.24		(12,717.24)	0.00

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Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
				CAIDJE - 1	(12,717.24)	
4259	ADMINISTRATIVE & GENERAL:MISCELLANEOUS	33,351.34	33,338.95		0.00	33,338.95
4261	ADMINISTRATIVE & GENERAL:TELEPHONE	24,033.79	50,296.89		0.00	50,296.89
4262	DIRECTORY ADVERTISING	1,502.70	1,268.00		0.00	1,268.00
4263	ADMINISTRATIVE & GENERAL:BANK FEES	126.90	177.79		0.00	177.79
4275	ADMINISTRATIVE & GENERAL:MOTOR VEHICLE	2,504.96	2,169.10		0.00	2,169.10
4294	ADMINISTRATIVE & GENERAL:ADVERTISING	4,373.13	8,407.09		0.00	8,407.09
4295	ADMINISTRATIVE & GENERAL:ADVERTISING	4,330.85	2,887.75		0.00	2,887.75
4296	ADMINISTRATIVE & GENERAL:MARKETING	0.00	33.63		0.00	33.63
4301	ADMINISTRATIVE & GENERAL:LICENSES & DUES	4,940.08	5,927.15		0.00	5,927.15
4302	ADMINISTRATIVE & GENERAL:LICENSE & DUES	1,030.12	1,091.85		0.00	1,091.85
4333	ADMINISTRATIVE & GENERAL:EMPLOYEE BENEFITS	3,984.74	6,789.01		0.00	6,789.01
4334	ADMINISTRATIVE & GENERAL:PENSION EXPENSE	8,000.00	26,500.00		0.00	26,500.00
4350	Goodwill amortization	948.00	948.00		0.00	948.00
4360	ADMINISTRATIVE & GENERAL:ACCOUNTING	12,679.45	51,251.63		0.00	51,251.63
4370	ADMINISTRATIVE & GENERAL:LEGAL	6,492.00	2,672.00		0.00	2,672.00
4400	ADMINISTRATIVE & GENERAL:PAYROLL TAXES	216,227.59	220,560.48		0.00	220,560.48
4414	Dental Ins	78.05	(9,273.22)		0.00	(9,273.22)
4415	ADMINISTRATIVE & GENERAL:GRP HEALTH INSURANCE	327,734.54	294,829.86		0.00	294,829.86
4416	ADMINISTRATIVE & GENERAL:GROUP HEALTH INSURANCE	704.72	224.62		0.00	224.62
4417	Emp Benefits- ST Disability	10,848.85	2,794.11		0.00	2,794.11
4418	ADMINISTRATIVE & GENERAL:GROUP LIFE INSURANCE	303.37	23,290.04		0.00	23,290.04
4419	LONG TERM CARE INSURANCE	7,814.43	(4,692.09)		0.00	(4,692.09)
4420	INSURANCE-LIABILITY	94,104.67	67,001.76		0.00	67,001.76
4421	INSURANCE-PROPERTY	6,430.03	29,796.00		0.00	29,796.00
4423	STD INS EXP	0.00	517.39		0.00	517.39
4426	W/C INS- NON NURSING	46,347.00	40,392.00		0.00	40,392.00
4438	ADMINISTRATIVE & GENERAL:INTEREST - LC	761.58	302.81		0.00	302.81
4500	ADMINISTRATIVE & GENERAL:REALTY-R/E TAXES	21,854.26	44,359.82		0.00	44,359.82
4510	ADMINISTRATIVE & GENERAL:PERSONAL PROPERTY	224.66	255.17		0.00	255.17
4520	INTEREST 1ST MORTGAGE	9,156.53	0.00		12,717.24	12,717.24
				CAIDJE - 1	12,717.24	
4535	RENT REAL ESTATE AFFILIATES	400,000.00	450,000.00		0.00	450,000.00
4540	NON-OPERATING EXPENSE:DEPRECIATION-PLANT	29,556.45	25,656.36		0.00	25,656.36
4550	NON-OPERATING EXPENSE:DEPRECIATION-EQUIPMENT	12,953.91	13,209.00		0.00	13,209.00
5105	PLANT / MAINTENANCE EXPENSE:SALARIES	64,344.36	71,630.74		0.00	71,630.74
5110	PLANT / MAINTENANCE EXPENSE:PURCHASES	120,275.58	128,744.46		0.00	128,744.46
5112	PLANT / MAINTENANCE EXPENSE:REPAIRS / MAINT	2,362.11	0.00		0.00	0.00
5115	PLANT / MAINTENANCE EXPENSE:SUPPLIES	14,002.43	16,680.31		0.00	16,680.31
5118	COVID Maint Expense	0.00	1,455.40		0.00	1,455.40
5121	PLANT / MAINTENANCE EXPENSE:ELECTRICITY	34,615.50	30,584.41		0.00	30,584.41
5122	PLANT / MAINTENANCE EXPENSE:WATER & SEWER	33,033.57	26,816.28		0.00	26,816.28
5124	PLANT / MAINTENANCE EXPENSE:GAS	24,303.75	30,379.28		0.00	30,379.28
5205	DIETARY EXPENSE:DIETARY SALARIES	319,726.82	355,969.63		0.00	355,969.63
5220	DIETARY EXPENSE:RAW FOOD	199,937.20	192,378.84		0.00	192,378.84
5233	DIETARY EXPENSE:PURCHASED SVC DIETITIAN	13,200.00	12,550.00		0.00	12,550.00
5235	DIETARY EXPENSE:SUPPLIES & EXP DIETITIAN	15,716.61	19,819.49		0.00	19,819.49
5320	LAUNDRY EXPENSE:PURCHASED SVC LAUNDRY	78,577.44	80,462.54		0.00	80,462.54
5340	LAUNDRY EXPENSE:LINEN & BEDDING	87.36	82.92		0.00	82.92
5415	HOUSEKEEPING EXPENSE:PURCHASED SVC	143,946.96	147,400.37		0.00	147,400.37
5420	SUPPLIES & EXP HOUSEKEEPING	126.96	6,303.57		0.00	6,303.57
6020	NURSING EXPENSE:SALARIES DIR. OF NURSING	125,490.06	116,788.69		0.00	116,788.69
6030	NURSING EXPENSE:SALARIES R.N.	546,916.16	494,795.90		0.00	494,795.90
6040	NURSING EXPENSE:SALARIES LPN	354,169.49	444,794.25		0.00	444,794.25
6051	NURSING EXPENSE:SALARIES CNA	911,130.04	928,202.77		0.00	928,202.77
6055	NURSING EXPENSE:NURSING PURCHASED SVC	0.00	10,505.00		0.00	10,505.00
6511	NURSING EXPENSE:MEDICAL DIRECTOR	12,000.00	9,000.00		0.00	9,000.00
6522	NURSING EXPENSE:NURSING SUPPLIES & EXP	174,688.91	173,883.03		0.00	173,883.03
6528	COVID Nursing Supplies	52,928.21	0.00		0.00	0.00
6810	SOCIAL SERVICE EXPENSE:SALARIES - SOCIAL SERVICE	77,280.32	100,323.62		0.00	100,323.62
6830	SOCIAL SERVICE EXPENSE:SOCIAL SERVICE	7,458.75	10,200.00		0.00	10,200.00
6890	SOCIAL SERVICE EXPENSE:SUPPLIES & EXP	0.00	10.98		0.00	10.98
7021	ACTIVITY EXPENSE:SALARIES ACTIVITIES	73,022.53	90,251.52		0.00	90,251.52
7022	ACTIVITY EXPENSE:PURCH SVC ACTIVITIES	443.88	300.66		0.00	300.66
7023	ACTIVITY EXPENSE:SUPPLIES & EXP ACTIVITIES	27,500.91	22,982.81		0.00	22,982.81
7825	ANCILLARY EXPENSE - PART A:PHARMACY FEE	37,505.57	39,906.46		0.00	39,906.46
7827	ANCILLARY EXPENSE - PART A:MEDICAL SUPPLIES	23,039.93	24,828.99		0.00	24,828.99
7828	ANCILLARY EXPENSE - PART A:LABORATORY	17,242.23	11,756.07		0.00	11,756.07
7829	ANCILLARY EXPENSE - PART A:XRAY PT A	3,637.56	2,656.67		0.00	2,656.67
7842	THERAPY EXPENSE - PART B:PT PART B	55,659.79	45,967.62		0.00	45,967.62
7843	THERAPY EXPENSE - PART B:OT PART B	5,447.69	20,003.81		0.00	20,003.81
7844	THERAPY EXPENSE - PART B:ST PART B	1,312.72	3,312.11		0.00	3,312.11
7845	THERAPY EXPENSE - OTHER:PT MEDICAID	105.56	241.28		0.00	241.28
7922	ANCILLARY EXPENSE - PART A:PHYSICAL THERAPY	60,488.32	48,048.40		0.00	48,048.40
7923	THERAPY EXPENSE - OTHER:PT INDIRECT	21,608.71	31,251.02		0.00	31,251.02

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Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
7932	ANCILLARY EXPENSE - PART A:OT - PART A	32,004.65	48,800.67		0.00	48,800.67
7933	THERAPY EXPENSE - OTHER:OT INDIRECT	9,673.71	23,763.33		0.00	23,763.33
7934	THERAPY EXPENSE - OTHER:OT MEDICAID	740.19	468.37		0.00	468.37
7942	ANCILLARY EXPENSE - PART A:ST - Part A	945.70	2,302.93		0.00	2,302.93
7943	THERAPY EXPENSE - OTHER:ST INDIRECT	909.92	2,396.33		0.00	2,396.33
7950	ANCILLARY EXPENSE - PART A:AMBLANCE -	3,525.95	12,298.44		0.00	12,298.44
8010	BAD DEBTS	65,724.04	79,858.50		0.00	79,858.50
8013	ADMINISTRATIVE & GENERAL:USER FEE ASS	380,585.65	503,029.64		0.00	503,029.64
<b>Subtotal : None</b>		<b>(353,019.72)</b>	<b>107,344.97</b>		<b>0.00</b>	<b>107,344.97</b>
<b>Total [3000] Income Statement</b>		<b>(353,019.72)</b>	<b>107,344.97</b>		<b>0.00</b>	<b>107,344.97</b>

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Engagement: **MDMC 2023 - Cardigan Nursing Home, Inc.**  
Period Ending: **12/31/2023**  
Trial Balance: **T01-01 - Master TB**  
Workpaper: **T:02 - MCD SNF-CR Groupings**

Account	Description	CAID 12/31/2023	FS PP-1 12/31/2022
<b>Group : [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>		
<b>Subgroup : None</b>			
1010	CASH:CASH IN BANK	99,129.41	470,026.89
1025	CASH:ROCKLAND TRUST CO.- CHOIC	1,206.38	3,708.68
1035	Business Money Market	600,243.10	621,055.08
<b>Subtotal : None</b>		<b>700,578.89</b>	<b>1,094,790.65</b>
<b>Total [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>	<b>700,578.89</b>	<b>1,094,790.65</b>
<b>Group : [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>		
<b>Subgroup : [S6L1.5C1A/ R Self-Pay Patients (Private)]</b>			
1060	ACCOUNTS RECEIVABLE - NET:ACCC	877,137.47	565,703.19
<b>Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)</b>		<b>877,137.47</b>	<b>565,703.19</b>
<b>Total [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>	<b>877,137.47</b>	<b>565,703.19</b>
<b>Group : [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>		
<b>Subgroup : None</b>			
1140	ACCOUNTS RECEIVABLE - NET:RESE	(82,537.31)	(123,071.85)
<b>Subtotal : None</b>		<b>(82,537.31)</b>	<b>(123,071.85)</b>
<b>Total [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>	<b>(82,537.31)</b>	<b>(123,071.85)</b>
<b>Group : [S6L1.8C1]</b>	<b>Receivable from Affiliates/Related Parties</b>		
<b>Subgroup : None</b>			
2112	OTHER CURRENT LIABILITIES:DUE TO	275,722.55	409,396.22
<b>Subtotal : None</b>		<b>275,722.55</b>	<b>409,396.22</b>
<b>Total [S6L1.8C1]</b>	<b>Receivable from Affiliates/Related Parties</b>	<b>275,722.55</b>	<b>409,396.22</b>
<b>Group : [S6L1.13C1]</b>	<b>Prepaid Insurance</b>		
<b>Subgroup : None</b>			
1280	PREPAID INSURANCE	0.00	17,629.60
<b>Subtotal : None</b>		<b>0.00</b>	<b>17,629.60</b>
<b>Total [S6L1.13C1]</b>	<b>Prepaid Insurance</b>	<b>0.00</b>	<b>17,629.60</b>
<b>Group : [S6L1.14C1]</b>	<b>Prepaid Taxes</b>		
<b>Subgroup : None</b>			
2261	OTHER CURRENT LIABILITIES:STATE	(456.00)	(456.00)
2262	OTHER CURRENT LIABILITIES:FEDER	580.00	580.00
<b>Subtotal : None</b>		<b>124.00</b>	<b>124.00</b>
<b>Total [S6L1.14C1]</b>	<b>Prepaid Taxes</b>	<b>124.00</b>	<b>124.00</b>
<b>Group : [S6L2.3C1]</b>	<b>Improvements - Cost</b>		
<b>Subgroup : [S6L2.3C1]Leasehold Improvements</b>			
1611	FIXED ASSETS:LEASEHOLD IMPROVE	727,967.26	727,967.26
<b>Subtotal [S6L2.3C1B] Leasehold Improvements</b>		<b>727,967.26</b>	<b>727,967.26</b>
<b>Subgroup : [S6L2.3C1A/D Building Improvements</b>			
1612	FIXED ASSETS:ACCM. DEPR. BLDG IM	(622,020.13)	(608,811.13)
<b>Subtotal [S6L2.3C1D] A/D Building Improvements</b>		<b>(622,020.13)</b>	<b>(608,811.13)</b>
<b>Total [S6L2.3C1]</b>	<b>Improvements - Cost</b>	<b>105,947.13</b>	<b>119,156.13</b>
<b>Group : [S6L2.4C1]</b>	<b>Equipment</b>		
<b>Subgroup : [S6L2.4C1]Equipment Cost</b>			
1651	FIXED ASSETS:FURNITURE & EQUIPM	1,171,092.87	1,146,917.70
<b>Subtotal [S6L2.4C1A] Equipment Cost</b>		<b>1,171,092.87</b>	<b>1,146,917.70</b>
<b>Subgroup : [S6L2.4C1A/D Equipment</b>			
1652	FIXED ASSETS:ACCUM DEPR EQUIPM	(1,054,109.39)	(1,028,453.03)
<b>Subtotal [S6L2.4C1b] A/D Equipment</b>		<b>(1,054,109.39)</b>	<b>(1,028,453.03)</b>

<b>Total [S6L2.4C1]</b>	<b>Equipment</b>	<b>116,983.48</b>	<b>118,464.67</b>
<b>Group : [S6L3.3C1]</b>	<b>Other Deferred Charges and Non Current Assets</b>		
<b>Subgroup : [S6L3.3C1]</b>	<b>Purchased Goodwill</b>		
1940	OTHER ASSETS:PURCHASE GOODWI	25,000.00	25,000.00
1941	OTHER ASSETS:ACCUM AMORT - GO	(23,104.00)	(22,156.00)
<b>Subtotal [S6L3.3C1B]</b>	<b>Purchased Goodwill</b>	<b>1,896.00</b>	<b>2,844.00</b>
<b>Total [S6L3.3C1]</b>	<b>Other Deferred Charges and Non Curr</b>	<b>1,896.00</b>	<b>2,844.00</b>
<b>Group : [S6L5.1C1]</b>	<b>Trade Payable</b>		
<b>Subgroup : None</b>			
1250	PATIENT EXCHANGE	8,073.26	10,595.39
2000	ACCOUNTS PAYABLE	(205,862.62)	(220,988.43)
2045	OTHER CURRENT LIABILITIES:ACCRL	13,423.92	(60,681.23)
<b>Subtotal : None</b>		<b>(184,365.44)</b>	<b>(271,074.27)</b>
<b>Total [S6L5.1C1]</b>	<b>Trade Payable</b>	<b>(184,365.44)</b>	<b>(271,074.27)</b>
<b>Group : [S6L5.2C1]</b>	<b>Accrued Expenses</b>		
<b>Subgroup : None</b>			
2270	ACCRUED INTEREST	(879.99)	(879.99)
<b>Subtotal : None</b>		<b>(879.99)</b>	<b>(879.99)</b>
<b>Total [S6L5.2C1]</b>	<b>Accrued Expenses</b>	<b>(879.99)</b>	<b>(879.99)</b>
<b>Group : [S6L5.3C1]</b>	<b>Due to Insurance Payers</b>		
<b>Subgroup : [S6L5.3C1]</b>	<b>Due Other Payers Estimated</b>		
2041	DUE MEDICAID - ESTIMATED	(24,791.85)	0.00
<b>Subtotal [S6L5.3C1H]</b>	<b>Due Other Payers Estimated</b>	<b>(24,791.85)</b>	<b>0.00</b>
<b>Total [S6L5.3C1]</b>	<b>Due to Insurance Payers</b>	<b>(24,791.85)</b>	<b>0.00</b>
<b>Group : [S6L5.6C1]</b>	<b>Long Term Debt, Current Portion-Banks, Mortgages, Other</b>		
<b>Subgroup : [S6L5.6C1]</b>	<b>Current LT Debt- due One year on Loan</b>		
2140	OTHER CURRENT LIABILITIES:ROCKL	0.00	(12,000.00)
<b>Subtotal [S6L5.6C1C]</b>	<b>Current LT Debt- due One year on Loa</b>	<b>0.00</b>	<b>(12,000.00)</b>
<b>Total [S6L5.6C1]</b>	<b>Long Term Debt, Current Portion-Bank</b>	<b>0.00</b>	<b>(12,000.00)</b>
<b>Group : [S6L5.7C1]</b>	<b>Accrued Salaries &amp; Payroll Liabilities</b>		
<b>Subgroup : [S6L5.7C1]</b>	<b>Accrued Salaaries</b>		
2190	OTHER CURRENT LIABILITIES:ACCRL	(61,760.44)	(61,760.44)
2191	OTHER CURRENT LIABILITIES:ACCRL	(53,415.67)	(63,876.75)
2192	OTHER CURRENT LIABILITIES:ACCRL	(47,236.29)	(6,198.06)
<b>Subtotal [S6L5.7C1A]</b>	<b>Accrued Salaaries</b>	<b>(162,412.40)</b>	<b>(131,835.25)</b>
<b>Subgroup : [S6L5.7C1]</b>	<b>Accrued Pauroll Taxes Payable</b>		
2214	OTHER CURRENT LIABILITIES:ACCRL	(9,696.00)	(9,696.00)
<b>Subtotal [S6L5.7C1C]</b>	<b>Accrued Pauroll Taxes Payable</b>	<b>(9,696.00)</b>	<b>(9,696.00)</b>
<b>Total [S6L5.7C1]</b>	<b>Accrued Salaries &amp; Payroll Liabilities</b>	<b>(172,108.40)</b>	<b>(141,531.25)</b>
<b>Group : [S6L5.10C1]</b>	<b>Other Current Liabilities</b>		
<b>Subgroup : None</b>			
2167	Loan- HHS Stimulus	(299,530.17)	(349,530.17)
2230	Unclaimed Property Liability	(2,749.72)	(2,749.72)
<b>Subtotal : None</b>		<b>(302,279.89)</b>	<b>(352,279.89)</b>
<b>Total [S6L5.10C1]</b>	<b>Other Current Liabilities</b>	<b>(302,279.89)</b>	<b>(352,279.89)</b>
<b>Group : [S6L6.1C1]</b>	<b>Motgage Payable</b>		
<b>Subgroup : None</b>			
2222	1ST MORTGAGE	(198,819.78)	(207,319.38)
<b>Subtotal : None</b>		<b>(198,819.78)</b>	<b>(207,319.38)</b>
<b>Total [S6L6.1C1]</b>	<b>Motgage Payable</b>	<b>(198,819.78)</b>	<b>(207,319.38)</b>
<b>Group : [S6L8B.5C1]</b>	<b>Proprietor/Partnership Drawaings</b>		
<b>Subgroup : None</b>			

2620	EQUITY:CAPITAL STOCK	(1,000.00)	(1,000.00)
2630	RETAINED EARNINGS	(1,218,951.83)	(865,932.11)
<b>Subtotal : None</b>		<b>(1,219,951.83)</b>	<b>(866,932.11)</b>
<b>Total [S6L8B.5C1]</b>	<b>Proprietor/Partnership Drawaings</b>	<b>(1,219,951.83)</b>	<b>(866,932.11)</b>
<b>Group : [S2L1.1C1]</b>	<b>Private Pay</b>		
<b>Subgroup : None</b>			
3021	REVENUE:PRIVATE INCOME	(660,009.00)	(1,225,956.00)
<b>Subtotal : None</b>		<b>(660,009.00)</b>	<b>(1,225,956.00)</b>
<b>Total [S2L1.1C1]</b>	<b>Private Pay</b>	<b>(660,009.00)</b>	<b>(1,225,956.00)</b>
<b>Group : [S2L1.4C1]</b>	<b>Medicare-Fee-For-Service</b>		
<b>Subgroup : None</b>			
3022	REVENUE:MEDICARE REVENUE	(1,027,074.98)	(973,163.55)
3030	Medicare Sequestration	17,941.56	9,829.28
<b>Subtotal : None</b>		<b>(1,009,133.42)</b>	<b>(963,334.27)</b>
<b>Total [S2L1.4C1]</b>	<b>Medicare-Fee-For-Service</b>	<b>(1,009,133.42)</b>	<b>(963,334.27)</b>
<b>Group : [S2L1.6C1]</b>	<b>MassHealth Fee-for-Service</b>		
<b>Subgroup : None</b>			
3023	REVENUE:MEDICAID INCOME	(3,990,226.95)	(3,204,427.90)
3026	REVENUE:HOSPICE REVENUE	(9,876.90)	(305,348.49)
3050	REVENUE:Direct Care Add On	(50,000.00)	0.00
<b>Subtotal : None</b>		<b>(4,050,103.85)</b>	<b>(3,509,776.39)</b>
<b>Total [S2L1.6C1]</b>	<b>MassHealth Fee-for-Service</b>	<b>(4,050,103.85)</b>	<b>(3,509,776.39)</b>
<b>Group : [S2L1.4C2]</b>	<b>Ancillary-Medicare Fee-for-Service</b>		
<b>Subgroup : None</b>			
3725	ANCILLARY A INCOME:PHARMACY PA	(36,084.81)	(39,562.73)
3742	ANCILLARY A INCOME:P.T. PART A	(143,525.00)	(161,750.00)
3743	ANCILLARY PART B INCOME:P.T. MEC	(126,100.00)	(153,300.00)
3752	ANCILLARY A INCOME:O.T. PART A	(123,550.00)	(96,475.00)
3753	ANCILLARY PART B INCOME:O.T. MEC	(45,025.00)	(12,225.00)
3762	ANCILLARY A INCOME:S.T. PART A	(14,825.00)	(1,500.00)
3763	ANCILLARY PART B INCOME:S.T. MEC	(7,950.00)	(3,450.00)
3770	Managed Care Part B	(775.00)	(1,150.00)
3773	ANCILLARY A INCOME:LAB PART A	(7,381.92)	(10,994.36)
3774	ANCILLARY A INCOME:X-RAY PART A	(1,473.00)	(2,553.00)
3802	ANCILLARY A INCOME:CONTRACT AC	326,839.73	312,835.09
3805	ANCILLARY PART B INCOME:Contractl	68,533.78	68,866.96
3806	CA- Managed Care	6,219.40	0.00
<b>Subtotal : None</b>		<b>(105,096.82)</b>	<b>(101,258.04)</b>
<b>Total [S2L1.4C2]</b>	<b>Ancillary-Medicare Fee-for-Service</b>	<b>(105,096.82)</b>	<b>(101,258.04)</b>
<b>Group : [S2L3.2C1]</b>	<b>Endowment &amp; Other Non Recoverable Revenue</b>		
<b>Subgroup : None</b>			
3199	State COVID relief Funds	(31,776.00)	(353,463.86)
<b>Subtotal : None</b>		<b>(31,776.00)</b>	<b>(353,463.86)</b>
<b>Total [S2L3.2C1]</b>	<b>Endowment &amp; Other Non Recoverabl</b>	<b>(31,776.00)</b>	<b>(353,463.86)</b>
<b>Group : [S2L3.6C1]</b>	<b>Prior Year Retroactive Revenue</b>		
<b>Subgroup : None</b>			
3100	REVENUE:PRIOR YEAR INCOME	(162,937.91)	0.00
<b>Subtotal : None</b>		<b>(162,937.91)</b>	<b>0.00</b>
<b>Total [S2L3.6C1]</b>	<b>Prior Year Retroactive Revenue</b>	<b>(162,937.91)</b>	<b>0.00</b>
<b>Group : [S2L3.7C1]</b>	<b>Interest Income</b>		
<b>Subgroup : None</b>			
3180	INCOME - OTHER:INTEREST INCOME	(6,418.91)	(1,263.36)
<b>Subtotal : None</b>		<b>(6,418.91)</b>	<b>(1,263.36)</b>
<b>Total [S2L3.7C1]</b>	<b>Interest Income</b>	<b>(6,418.91)</b>	<b>(1,263.36)</b>
<b>Group : [S2L3.11C1]</b>	<b>Variable Recoverable Income</b>		
<b>Subgroup : None</b>			
3191	Income- Other Misc	(794.04)	(331.08)
<b>Subtotal : None</b>		<b>(794.04)</b>	<b>(331.08)</b>
<b>Total [S2L3.11C1]</b>	<b>Variable Recoverable Income</b>	<b>(794.04)</b>	<b>(331.08)</b>



<b>Group : [S3L1.1C1] Director of Nurses Salary</b>			
<b>Subgroup : None</b>			
6020	NURSING EXPENSE:SALARIES DIR. O	116,788.69	125,490.06
<b>Subtotal : None</b>		<b>116,788.69</b>	<b>125,490.06</b>
<b>Total [S3L1.1C1] Director of Nurses Salary</b>		<b>116,788.69</b>	<b>125,490.06</b>
<b>Group : [S3L1.7C1] Registered Nurses Salaries</b>			
<b>Subgroup : None</b>			
6030	NURSING EXPENSE:SALARIES R.N.	494,795.90	546,916.16
<b>Subtotal : None</b>		<b>494,795.90</b>	<b>546,916.16</b>
<b>Total [S3L1.7C1] Registered Nurses Salaries</b>		<b>494,795.90</b>	<b>546,916.16</b>
<b>Group : [S3L1.12C1] Licensed Practical Nurses Salary</b>			
<b>Subgroup : None</b>			
6040	NURSING EXPENSE:SALARIES LPN	444,794.25	354,169.49
<b>Subtotal : None</b>		<b>444,794.25</b>	<b>354,169.49</b>
<b>Total [S3L1.12C1] Licensed Practical Nurses Salary</b>		<b>444,794.25</b>	<b>354,169.49</b>
<b>Group : [S3L1.17C1] Certified Nurses Aides Salaries</b>			
<b>Subgroup : None</b>			
6051	NURSING EXPENSE:SALARIES CNA	928,202.77	911,130.04
<b>Subtotal : None</b>		<b>928,202.77</b>	<b>911,130.04</b>
<b>Total [S3L1.17C1] Certified Nurses Aides Salaries</b>		<b>928,202.77</b>	<b>911,130.04</b>
<b>Group : [S3L2.1C1] Administration Salaries</b>			
<b>Subgroup : [S3L2.1C1A] Administrator Salaries</b>			
4110	ADMINISTRATIVE & GENERAL:SALARIES	145,620.00	145,000.00
<b>Subtotal [S3L2.1C1A] Administrator Salaries</b>		<b>145,620.00</b>	<b>145,000.00</b>
<b>Total [S3L2.1C1] Administration Salaries</b>		<b>145,620.00</b>	<b>145,000.00</b>
<b>Group : [S3L2.7C1] Clerical Staff Salaries</b>			
<b>Subgroup : None</b>			
4140	ADMINISTRATIVE & GENERAL:SALARIES	66,746.74	66,123.59
<b>Subtotal : None</b>		<b>66,746.74</b>	<b>66,123.59</b>
<b>Total [S3L2.7C1] Clerical Staff Salaries</b>		<b>66,746.74</b>	<b>66,123.59</b>
<b>Group : [S3L2.10C1] Clerical Staff Purchased Service</b>			
<b>Subgroup : None</b>			
4155	ADMINISTRATIVE & GENERAL:CLERICAL	1,000.00	0.00
<b>Subtotal : None</b>		<b>1,000.00</b>	<b>0.00</b>
<b>Total [S3L2.10C1] Clerical Staff Purchased Service</b>		<b>1,000.00</b>	<b>0.00</b>
<b>Group : [S3L2.11C1] Electronic Data Processing, Payroll &amp; Bookkeeping Services</b>			
<b>Subgroup : None</b>			
4150	ADMINISTRATIVE & GENERAL:PAYROLL	11,088.29	10,150.98
4151	ADMINISTRATIVE & GENERAL:BOOKKEEPING	6,545.00	8,281.25
4251	ADMINISTRATIVE & GENERAL:COMPUTER	52,533.53	54,625.67
<b>Subtotal : None</b>		<b>70,166.82</b>	<b>73,057.90</b>
<b>Total [S3L2.11C1] Electronic Data Processing, Payroll &amp;</b>		<b>70,166.82</b>	<b>73,057.90</b>
<b>Group : [S3L2.12C1] Office Supplies</b>			
<b>Subgroup : None</b>			
4249	ADMINISTRATIVE & GENERAL:POSTAGE	1,701.01	2,088.06
4250	ADMINISTRATIVE & GENERAL:OFFICE	22,005.68	15,654.52
4263	ADMINISTRATIVE & GENERAL:BANK F	177.79	126.90
<b>Subtotal : None</b>		<b>23,884.48</b>	<b>17,869.48</b>
<b>Total [S3L2.12C1] Office Supplies</b>		<b>23,884.48</b>	<b>17,869.48</b>
<b>Group : [S3L2.13C1] Telecommunications (e.g. Internet &amp; Phone)</b>			
<b>Subgroup : None</b>			
4261	ADMINISTRATIVE & GENERAL:TELEPHONE	50,296.89	24,033.79
<b>Subtotal : None</b>		<b>50,296.89</b>	<b>24,033.79</b>
<b>Total [S3L2.13C1] Telecommunications (e.g. Internet &amp; P</b>		<b>50,296.89</b>	<b>24,033.79</b>

<b>Group : [S3L2.16C1] Advertising: Help Wanted</b>			
<b>Subgroup : None</b>			
4295	ADMINISTRATIVE & GENERAL:ADVER	2,887.75	4,330.85
<b>Subtotal : None</b>		<b>2,887.75</b>	<b>4,330.85</b>
<b>Total [S3L2.16C1] Advertising: Help Wanted</b>		<b>2,887.75</b>	<b>4,330.85</b>
<b>Group : [S3L2.17C1] Licenses &amp; Dues: Patient Care Related Portion</b>			
<b>Subgroup : None</b>			
4301	ADMINISTRATIVE & GENERAL:LICENS	5,927.15	4,940.08
<b>Subtotal : None</b>		<b>5,927.15</b>	<b>4,940.08</b>
<b>Total [S3L2.17C1] Licenses &amp; Dues: Patient Care Related</b>		<b>5,927.15</b>	<b>4,940.08</b>
<b>Group : [S3L2.18C1] Continuing Professional Education / Training &amp; Development</b>			
<b>Subgroup : [S3L2.18C Administration Education / Training</b>			
4252	ADMINISTRATIVE & GENERAL:TUITIOI	2,053.00	13,747.77
4256	ADMINISTRATIVE & GENERAL:EDUCA	2,016.83	1,574.27
<b>Subtotal [S3L2.18C1A Administration Education / Training</b>		<b>4,069.83</b>	<b>15,322.04</b>
<b>Total [S3L2.18C1] Continuing Professional Education / T</b>		<b>4,069.83</b>	<b>15,322.04</b>
<b>Group : [S3L2.19C1] Accounting Services (not related to Appeals)</b>			
<b>Subgroup : None</b>			
4360	ADMINISTRATIVE & GENERAL:ACCOL	51,251.63	12,679.45
<b>Subtotal : None</b>		<b>51,251.63</b>	<b>12,679.45</b>
<b>Total [S3L2.19C1] Accounting Services (not related to Ap</b>		<b>51,251.63</b>	<b>12,679.45</b>
<b>Group : [S3L2.20C1] Insurance: Malpractice &amp; General Liability</b>			
<b>Subgroup : None</b>			
4420	INSURANCE-LIABILITY	67,001.76	94,104.67
<b>Subtotal : None</b>		<b>67,001.76</b>	<b>94,104.67</b>
<b>Total [S3L2.20C1] Insurance: Malpractice &amp; General Liab</b>		<b>67,001.76</b>	<b>94,104.67</b>
<b>Group : [S3L2.22C1] Other A &amp; G Expenses</b>			
<b>Subgroup : None</b>			
3800	Misc Income	(7,884.79)	0.00
4255	ADMINISTRATIVE & GENERAL:DONAT	301.33	0.00
4259	ADMINISTRATIVE & GENERAL:MISCEI	33,338.95	33,351.34
4350	Goodwill amortization	948.00	948.00
<b>Subtotal : None</b>		<b>26,703.49</b>	<b>34,299.34</b>
<b>Total [S3L2.22C1] Other A &amp; G Expenses</b>		<b>26,703.49</b>	<b>34,299.34</b>
<b>Group : [S3L2B.1C1] Advertising Marketing</b>			
<b>Subgroup : None</b>			
4262	DIRECTORY ADVERTISING	1,268.00	1,502.70
4294	ADMINISTRATIVE & GENERAL:ADVER	8,407.09	4,373.13
4296	ADMINISTRATIVE & GENERAL:MARKE	33.63	0.00
<b>Subtotal : None</b>		<b>9,708.72</b>	<b>5,875.83</b>
<b>Total [S3L2B.1C1] Advertising Marketing</b>		<b>9,708.72</b>	<b>5,875.83</b>
<b>Group : [S3L2B.2C1] Licenses &amp; Dues Not Patient Related to Resident Care</b>			
<b>Subgroup : None</b>			
4302	ADMINISTRATIVE & GENERAL:LICENS	1,091.85	1,030.12
<b>Subtotal : None</b>		<b>1,091.85</b>	<b>1,030.12</b>
<b>Total [S3L2B.2C1] Licenses &amp; Dues Not Patient Related t</b>		<b>1,091.85</b>	<b>1,030.12</b>
<b>Group : [S3L2B.6C1] Legal: Other</b>			
<b>Subgroup : None</b>			
4370	ADMINISTRATIVE & GENERAL:LEGAL	2,672.00	6,492.00
<b>Subtotal : None</b>		<b>2,672.00</b>	<b>6,492.00</b>
<b>Total [S3L2B.6C1] Legal: Other</b>		<b>2,672.00</b>	<b>6,492.00</b>
<b>Group : [S3L2B.10C1] Interest on Working Capital</b>			
<b>Subgroup : None</b>			
4438	ADMINISTRATIVE & GENERAL:INTERE	302.81	761.58
<b>Subtotal : None</b>		<b>302.81</b>	<b>761.58</b>
<b>Total [S3L2B.10C1] Interest on Working Capital</b>		<b>302.81</b>	<b>761.58</b>

**Group : [S3L2B.14C1] Bad Debt Expenses**

**Subgroup : None**

8010	BAD DEBTS	79,858.50	65,724.04
<b>Subtotal : None</b>		<b>79,858.50</b>	<b>65,724.04</b>
<b>Total [S3L2B.14C1] Bad Debt Expenses</b>		<b>79,858.50</b>	<b>65,724.04</b>

**Group : [S3L2B.15C1] User Fee Assessment**

**Subgroup : None**

8013	ADMINISTRATIVE & GENERAL:USER F	503,029.64	380,585.65
<b>Subtotal : None</b>		<b>503,029.64</b>	<b>380,585.65</b>
<b>Total [S3L2B.15C1] User Fee Assessment</b>		<b>503,029.64</b>	<b>380,585.65</b>

**Group : [S3L2B.16C1] Other Non Allowable A&G Expenses**

**Subgroup : [S3L2B.16C1] Interst, Late Pyments & Penalty**

4257	ADMINISTRATIVE & GENERAL:INTERE	0.00	44,274.67
<b>Subtotal [S3L2B.16C1] Interst, Late Pyments &amp; Penalty</b>		<b>0.00</b>	<b>44,274.67</b>
<b>Total [S3L2B.16C1] Other Non Allowable A&amp;G Expenses</b>		<b>0.00</b>	<b>44,274.67</b>

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

**Subgroup : None**

5105	PLANT / MAINTENANCE EXPENSE:SAI	71,630.74	64,344.36
<b>Subtotal : None</b>		<b>71,630.74</b>	<b>64,344.36</b>
<b>Total [S3L3.5C1] Plant Operations: Salaires</b>		<b>71,630.74</b>	<b>64,344.36</b>

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

**Subgroup : None**

5110	PLANT / MAINTENANCE EXPENSE:PU	128,744.46	120,275.58
<b>Subtotal : None</b>		<b>128,744.46</b>	<b>120,275.58</b>
<b>Total [S3L3.8C1] Plant Operations: Purchased Service</b>		<b>128,744.46</b>	<b>120,275.58</b>

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

**Subgroup : None**

5112	PLANT / MAINTENANCE EXPENSE:REI	0.00	2,362.11
5115	PLANT / MAINTENANCE EXPENSE:SUI	16,680.31	14,002.43
5118	COVID Maint Expense	1,455.40	0.00
<b>Subtotal : None</b>		<b>18,135.71</b>	<b>16,364.54</b>
<b>Total [S3L3.9C1] Plant Operations: Supplies &amp; Expense</b>		<b>18,135.71</b>	<b>16,364.54</b>

**Group : [S3L3.10C1] Plant Operations: Utilities**

**Subgroup : None**

5121	PLANT / MAINTENANCE EXPENSE:ELI	30,584.41	34,615.50
5122	PLANT / MAINTENANCE EXPENSE:WA	26,816.28	33,033.57
5124	PLANT / MAINTENANCE EXPENSE:GA	30,379.28	24,303.75
<b>Subtotal : None</b>		<b>87,779.97</b>	<b>91,952.82</b>
<b>Total [S3L3.10C1] Plant Operations: Utilities</b>		<b>87,779.97</b>	<b>91,952.82</b>

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

**Subgroup : None**

5233	DIETARY EXPENSE:PURCHASED SVC	12,550.00	13,200.00
<b>Subtotal : None</b>		<b>12,550.00</b>	<b>13,200.00</b>
<b>Total [S3L3.16C1] Dietician: Purchased Service</b>		<b>12,550.00</b>	<b>13,200.00</b>

**Group : [S3L3.18C1] Dietary: Salaries**

**Subgroup : None**

5205	DIETARY EXPENSE:DIETARY SALARIE	355,969.63	319,726.82
<b>Subtotal : None</b>		<b>355,969.63</b>	<b>319,726.82</b>
<b>Total [S3L3.18C1] Dietary: Salaries</b>		<b>355,969.63</b>	<b>319,726.82</b>

**Group : [S3L3.21C1] Dietary: Food**

**Subgroup : None**

5220	DIETARY EXPENSE:RAW FOOD	192,378.84	199,937.20
<b>Subtotal : None</b>		<b>192,378.84</b>	<b>199,937.20</b>
<b>Total [S3L3.21C1] Dietary: Food</b>		<b>192,378.84</b>	<b>199,937.20</b>

<b>Group : [S3L3.23C1] Dietary: Supplies &amp; Expenses</b>		
<b>Subgroup : None</b>		
5235	DIETARY EXPENSE:SUPPLIES & EXP	19,819.49
<b>Subtotal : None</b>		<b>19,819.49</b>
<b>Total [S3L3.23C1]</b>	<b>Dietary: Supplies &amp; Expenses</b>	<b>19,819.49</b>
<b>Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service</b>		
<b>Subgroup : [S3L3.27C1A] Housekeeping Purchased Service</b>		
5415	HOUSEKEEPING EXPENSE:PURCHAS	147,400.37
<b>Subtotal [S3L3.27C1A] Housekeeping Purchased Service</b>		<b>147,400.37</b>
<b>Subgroup : [S3L3.27C1B] Laundry Purchased Service</b>		
5320	LAUNDRY EXPENSE:PURCHASED SV	80,462.54
<b>Subtotal [S3L3.27C1B] Laundry Purchased Service</b>		<b>80,462.54</b>
<b>Total [S3L3.27C1]</b>		<b>227,862.91</b>
<b>Group : [S3L3.28C1] Housekeeping / Laundry: Supplies &amp; Expense</b>		
<b>Subgroup : [S3L3.28C1A] Housekeeping Supplies &amp; Expenses</b>		
5420	SUPPLIES & EXP HOUSEKEEPPG	6,303.57
<b>Subtotal [S3L3.28C1A] Housekeeping Supplies &amp; Expenses</b>		<b>6,303.57</b>
<b>Total [S3L3.28C1]</b>		<b>6,303.57</b>
<b>Group : [S3L3.29C1] Housekeepong / Laundry: Linen &amp; Bedding</b>		
<b>Subgroup : None</b>		
5340	LAUNDRY EXPENSE:LINEN & BEDDIN	82.92
<b>Subtotal : None</b>		<b>82.92</b>
<b>Total [S3L3.29C1]</b>		<b>82.92</b>
<b>Group : [S3L3.43C1] MMQ Evaluation Nurse/MDS Coordinator: Purchased Service</b>		
<b>Subgroup : [S3L3.43C1B] MDS Purchase Service</b>		
6055	NURSING EXPENSE:NURSING PURCH	10,505.00
<b>Subtotal [S3L3.43C1B] MDS Purchase Service</b>		<b>10,505.00</b>
<b>Total [S3L3.43C1]</b>		<b>10,505.00</b>
<b>Group : [S3L3.48C1] Social Service Worker: Salaries</b>		
<b>Subgroup : None</b>		
6810	SOCIAL SERVICE EXPENSE:SALARIES	100,323.62
<b>Subtotal : None</b>		<b>100,323.62</b>
<b>Total [S3L3.48C1]</b>		<b>100,323.62</b>
<b>Group : [S3L3.51C1] Social Service Worker: Purchased Service</b>		
<b>Subgroup : None</b>		
6830	SOCIAL SERVICE EXPENSE:SOCIAL S	10,200.00
<b>Subtotal : None</b>		<b>10,200.00</b>
<b>Total [S3L3.51C1]</b>		<b>10,200.00</b>
<b>Group : [S3L3.59C1] Indirect Restorative Therapy: Consultants</b>		
<b>Subgroup : None</b>		
7923	THERAPY EXPENSE - OTHER:PT INDII	31,251.02
7933	THERAPY EXPENSE - OTHER:OT INDI	23,763.33
7943	THERAPY EXPENSE - OTHER:ST INDII	2,396.33
<b>Subtotal : None</b>		<b>57,410.68</b>
<b>Total [S3L3.59C1]</b>		<b>57,410.68</b>
<b>Group : [S3L3.62C1] Direct Restorative Therapy: Consultants</b>		
<b>Subgroup : None</b>		
7842	THERAPY EXPENSE - PART B:PT PAR	45,967.62
7843	THERAPY EXPENSE - PART B:OT PAR	20,003.81
7844	THERAPY EXPENSE - PART B:ST PAR	3,312.11
7845	THERAPY EXPENSE - OTHER:PT MED	241.28
7922	ANCILLARY EXPENSE - PART A:PHYSI	48,048.40
7932	ANCILLARY EXPENSE - PART A:OT - P	48,800.67
7934	THERAPY EXPENSE - OTHER:OT MED	468.37
7942	ANCILLARY EXPENSE - PART A:ST - P	2,302.93

<b>Subtotal : None</b>		<b>169,145.19</b>	<b>156,704.62</b>
<b>Total [S3L3.62C1]</b>	<b>Direct Restorative Therapy: Consultan</b>	<b>169,145.19</b>	<b>156,704.62</b>
<b>Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries</b>			
<b>Subgroup : None</b>			
7021	ACTIVITY EXPENSE:SALARIES ACTIVI	90,251.52	73,022.53
<b>Subtotal : None</b>		<b>90,251.52</b>	<b>73,022.53</b>
<b>Total [S3L3.64C1]</b>	<b>Recreational Therapy/Activities: Salari</b>	<b>90,251.52</b>	<b>73,022.53</b>
<b>Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service</b>			
<b>Subgroup : None</b>			
7022	ACTIVITY EXPENSE:PURCH SVC ACTI	300.66	443.88
<b>Subtotal : None</b>		<b>300.66</b>	<b>443.88</b>
<b>Total [S3L3.67C1]</b>	<b>Recreational Therapy/Activities: Purch</b>	<b>300.66</b>	<b>443.88</b>
<b>Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies &amp; Expenses</b>			
<b>Subgroup : None</b>			
6890	SOCIAL SERVICE EXPENSE:SUPPLIES	10.98	0.00
7023	ACTIVITY EXPENSE:SUPPLIES & EXP	22,982.81	27,500.91
<b>Subtotal : None</b>		<b>22,993.79</b>	<b>27,500.91</b>
<b>Total [S3L3.68C1]</b>	<b>Recreational Therapy/Activities: Suppl</b>	<b>22,993.79</b>	<b>27,500.91</b>
<b>Group : [S3L3.78C1] Travel: Motor Vehicle Expense</b>			
<b>Subgroup : None</b>			
4275	ADMINISTRATIVE & GENERAL:MOTOF	2,169.10	2,504.96
<b>Subtotal : None</b>		<b>2,169.10</b>	<b>2,504.96</b>
<b>Total [S3L3.78C1]</b>	<b>Travel: Motor Vehicle Expense</b>	<b>2,169.10</b>	<b>2,504.96</b>
<b>Group : [S3L3.82C1] Physician Services: Medical Director</b>			
<b>Subgroup : None</b>			
6511	NURSING EXPENSE:MEDICAL DIRECT	9,000.00	12,000.00
<b>Subtotal : None</b>		<b>9,000.00</b>	<b>12,000.00</b>
<b>Total [S3L3.82C1]</b>	<b>Physician Services: Medical Director</b>	<b>9,000.00</b>	<b>12,000.00</b>
<b>Group : [S3L3.87C1] Legend Drugs</b>			
<b>Subgroup : None</b>			
7825	ANCILLARY EXPENSE - PART A:PHAR	39,906.46	37,505.57
7827	ANCILLARY EXPENSE - PART A:MEDIK	24,828.99	23,039.93
7828	ANCILLARY EXPENSE - PART A:LABOI	11,756.07	17,242.23
7829	ANCILLARY EXPENSE - PART A:XRAY	2,656.67	3,637.56
7950	ANCILLARY EXPENSE - PART A:AMBL	12,298.44	3,525.95
<b>Subtotal : None</b>		<b>91,446.63</b>	<b>84,951.24</b>
<b>Total [S3L3.87C1]</b>	<b>Legend Drugs</b>	<b>91,446.63</b>	<b>84,951.24</b>
<b>Group : [S3L3.89C1] House Supplies Not Resold</b>			
<b>Subgroup : None</b>			
6522	NURSING EXPENSE:NURSING SUPPL	173,883.03	174,688.91
6528	COVID Nursing Supplies	0.00	52,928.21
<b>Subtotal : None</b>		<b>173,883.03</b>	<b>227,617.12</b>
<b>Total [S3L3.89C1]</b>	<b>House Supplies Not Resold</b>	<b>173,883.03</b>	<b>227,617.12</b>
<b>Group : [S3L4.1C1] Depreciaton</b>			
<b>Subgroup : [S3L4.1C1]Improvements Depreciation</b>			
4550	NON-OPERATING EXPENSE:DEPRECI	13,209.00	12,953.91
<b>Subtotal [S3L4.1C1B] Improvements Depreciation</b>		<b>13,209.00</b>	<b>12,953.91</b>
<b>Subgroup : [S3L4.1C1]Equipment Depreciation</b>			
4540	NON-OPERATING EXPENSE:DEPRECI	25,656.36	29,556.45
<b>Subtotal [S3L4.1C1C] Equipment Depreciation</b>		<b>25,656.36</b>	<b>29,556.45</b>
<b>Total [S3L4.1C1]</b>	<b>Depreciaton</b>	<b>38,865.36</b>	<b>42,510.36</b>
<b>Group : [S3L4.2C1] Long Term Interest Expense SNF-CR</b>			
<b>Subgroup : None</b>			
4520	INTEREST 1ST MORTGAGE	12,717.24	9,156.53
<b>Subtotal : None</b>		<b>12,717.24</b>	<b>9,156.53</b>

<b>Total [S3L4.2C1]</b>	<b>Long Term Interest Expense SNF-CR</b>	<b>12,717.24</b>	<b>9,156.53</b>
<b>Group : [S3L4.6C1]</b>	<b>Building Insurance Expense-SNF-CR</b>		
<b>Subgroup : None</b>			
4421	INSURANCE-PROPERTY	29,796.00	6,430.03
<b>Subtotal : None</b>		<b>29,796.00</b>	<b>6,430.03</b>
<b>Total [S3L4.6C1]</b>	<b>Building Insurance Expense-SNF-CR</b>	<b>29,796.00</b>	<b>6,430.03</b>
<b>Group : [S3L4.8C1]</b>	<b>Real Estate Tax Expense-SNF-CR</b>		
<b>Subgroup : None</b>			
4500	ADMINISTRATIVE & GENERAL:REALT	44,359.82	21,854.26
<b>Subtotal : None</b>		<b>44,359.82</b>	<b>21,854.26</b>
<b>Total [S3L4.8C1]</b>	<b>Real Estate Tax Expense-SNF-CR</b>	<b>44,359.82</b>	<b>21,854.26</b>
<b>Group : [S3L4.10C1]</b>	<b>Personal Property Tax Expense-SNF-CR</b>		
<b>Subgroup : None</b>			
4510	ADMINISTRATIVE & GENERAL:PERSO	255.17	224.66
<b>Subtotal : None</b>		<b>255.17</b>	<b>224.66</b>
<b>Total [S3L4.10C1]</b>	<b>Personal Property Tax Expense-SNF-C</b>	<b>255.17</b>	<b>224.66</b>
<b>Group : [S3L4.14C1]</b>	<b>Real Poperty Rent Expense-SNF-CR</b>		
<b>Subgroup : None</b>			
4535	RENT REAL ESTATE AFFIL.	450,000.00	400,000.00
<b>Subtotal : None</b>		<b>450,000.00</b>	<b>400,000.00</b>
<b>Total [S3L4.14C1]</b>	<b>Real Poperty Rent Expense-SNF-CR</b>	<b>450,000.00</b>	<b>400,000.00</b>
<b>Group : [CLA-53.01]</b>	<b>LA-Group Health/Life</b>		
<b>Subgroup : None</b>			
4414	Dental Ins	(9,273.22)	78.05
4415	ADMINISTRATIVE & GENERAL:GRP HI	294,829.86	327,734.54
4416	ADMINISTRATIVE & GENERAL:GROUF	224.62	704.72
4417	Emp Benefits- ST Disability	2,794.11	10,848.85
4418	ADMINISTRATIVE & GENERAL:GROUF	23,290.04	303.37
4419	LONG TERM CARE INSURANCE	(4,692.09)	7,814.43
4423	STD INS EXP	517.39	0.00
<b>Subtotal : None</b>		<b>307,690.71</b>	<b>347,483.96</b>
<b>Total [CLA-53.01]</b>	<b>LA-Group Health/Life</b>	<b>307,690.71</b>	<b>347,483.96</b>
<b>Group : [CLA-53.02]</b>	<b>LA-Employee Pensions</b>		
<b>Subgroup : None</b>			
4334	ADMINISTRATIVE & GENERAL:PENSIC	26,500.00	8,000.00
<b>Subtotal : None</b>		<b>26,500.00</b>	<b>8,000.00</b>
<b>Total [CLA-53.02]</b>	<b>LA-Employee Pensions</b>	<b>26,500.00</b>	<b>8,000.00</b>
<b>Group : [CLA-53.03]</b>	<b>LA-Employee Benefits</b>		
<b>Subgroup : None</b>			
4333	ADMINISTRATIVE & GENERAL:EMPLO	6,789.01	3,984.74
<b>Subtotal : None</b>		<b>6,789.01</b>	<b>3,984.74</b>
<b>Total [CLA-53.03]</b>	<b>LA-Employee Benefits</b>	<b>6,789.01</b>	<b>3,984.74</b>
<b>Group : [CLA-53.04]</b>	<b>LA-Payroll Taxes</b>		
<b>Subgroup : None</b>			
4400	ADMINISTRATIVE & GENERAL:PAYRO	220,560.48	216,227.59
<b>Subtotal : None</b>		<b>220,560.48</b>	<b>216,227.59</b>
<b>Total [CLA-53.04]</b>	<b>LA-Payroll Taxes</b>	<b>220,560.48</b>	<b>216,227.59</b>
<b>Group : [CLA-53.05]</b>	<b>LA-Workers Comp</b>		
<b>Subgroup : None</b>			
4426	W/C INS- NON NURSING	40,392.00	46,347.00
<b>Subtotal : None</b>		<b>40,392.00</b>	<b>46,347.00</b>
<b>Total [CLA-53.05]</b>	<b>LA-Workers Comp</b>	<b>40,392.00</b>	<b>46,347.00</b>
	<b>NET (INCOME) LOSS</b>	<b>0.00</b>	<b>0.00</b>
	<b>Sum of Account Groups</b>	<b>0.00</b>	<b>0.00</b>

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