

Client: **A443694 - Catholic Memorial Home, Inc.**  
Engagement: **MDMC 2023 - Catholic Memorial Home, Inc**  
Period Ending: **12/31/2023**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	PP-1 12/31/2022	FS 12/31/2023	JE Ref #	CAIDJE 12/31/2023	CAID 12/31/2023
<b>Group : [1]</b>	<b>Trial Balance</b>					
<b>Subgroup : [1]</b>	<b>Balance Sheet</b>					
10-00-00-10210	Checking Residents Fund	76,024.18	92,801.00		0.00	92,801.00
10-00-00-10400	Checking A/P Baycoast	5,690,270.98	2,658,748.00		0.00	2,658,748.00
10-00-00-10410	Checking P/R Baycoast	82,304.72	254,040.00		0.00	254,040.00
10-00-00-10420	Holding Baycoast	5,109,903.19	4,723,922.00		0.00	4,723,922.00
10-00-00-10430	Savings Baycoast	38,410.75	4,059,833.00		0.00	4,059,833.00
10-00-00-10500	Petty Cash	1,000.00	1,000.00		0.00	1,000.00
10-00-00-10505	Petty Cash Activities	500.00	500.00		0.00	500.00
10-00-00-10620	Beneficial Interest In Perpetual Trusts	3,151,777.00	6,725,793.00		0.00	6,725,793.00
10-00-00-106CLA	Beneficial Interest in Trust	0.00	56,463.00		0.00	56,463.00
10-00-00-11000	A/R Advanced Billed	619.46	0.00		0.00	0.00
10-00-00-11100	A/R Private	187,335.00	137,882.00		0.00	137,882.00
10-00-00-11150	A/R Pending Medicaid	305,844.53	387,869.00		0.00	387,869.00
10-00-00-11200	A/R Medicare	93,930.14	287,470.00		0.00	287,470.00
10-00-00-11210	A/R Medicare B	48,372.51	57,999.00		0.00	57,999.00
10-00-00-11300	A/R Medicaid	871,379.98	1,084,533.00		0.00	1,084,533.00
10-00-00-11320	A/R Hospice, Respite	145,103.50	287,272.00		0.00	287,272.00
10-00-00-11400	A/R Sco & Pace	349,070.25	295,534.00		0.00	295,534.00
10-00-00-11410	A/R Swb Prepayments	(208,736.44)	0.00		0.00	0.00
10-00-00-11500	A/R Comm Insurance	64,578.52	108,937.00		0.00	108,937.00
10-00-00-11700	A/R Other	12,202.25	1,325.00		0.00	1,325.00
10-00-00-11750	A/R Refunds	651.91	0.00		0.00	0.00
10-00-00-11800	Reserve For Bad Debt	(144,122.51)	(104,465.00)		0.00	(104,465.00)
10-00-00-12020	Due To/From MAR	2,395,203.44	1,320,978.00		0.00	1,320,978.00
10-00-00-12030	Due To/From MAD	1,023,877.23	536,883.00		0.00	536,883.00
10-00-00-12040	Due To/From OLH	1,874,632.54	3,799.00		0.00	3,799.00
10-00-00-12050	Due To/From SHH	886.38	(5,179.00)		0.00	(5,179.00)
10-00-00-12080	Due To/From CMR	475.01	1,219.00		0.00	1,219.00
10-00-00-12090	Due To/From DHFO	1,412,065.32	1,410,315.00		8,918.00	1,419,233.00
10-00-00-1209CLA	DHFO Intercompany Allowance	0.00	(709,250.00)		0.00	(709,250.00)
10-00-00-12CLA	Short Term Intercompany Rec	0.00	270,042.00		0.00	270,042.00
10-00-00-15100	Supplies Inventory-Medical	29,877.67	28,253.00		0.00	28,253.00
10-00-00-15200	Supplies Inventory-Dietary	7,960.23	8,656.00		0.00	8,656.00
10-00-00-16000	Prepaid Workmen'S Comp	58,369.50	64,163.00		0.00	64,163.00
10-00-00-16020	Prepaid Health Insurance	30,189.22	31,987.00		0.00	31,987.00
10-00-00-16030	Prepaid Expenses Other	13,522.25	11,565.00		0.00	11,565.00
10-00-00-17000	Land	390,314.99	390,315.00		0.00	390,315.00
10-00-00-17030	Land Improvements	635,701.88	654,902.00		0.00	654,902.00
10-00-00-17040	Land - 2618 Highland Ave	323,089.31	323,089.00		0.00	323,089.00
10-00-00-17050	Cmh - Garage 2618 Highland Avenue	26,196.42	26,196.00		0.00	26,196.00
10-00-00-17100	Building	2,832,974.32	2,832,975.00		0.00	2,832,975.00
10-00-00-17130	Building Improvements	6,153,721.79	6,188,013.00		0.00	6,188,013.00
10-00-00-17200	Equipment	2,498,352.90	2,526,571.00		0.00	2,526,571.00
10-00-00-17300	Motor Vehicles	174,632.11	174,632.00		0.00	174,632.00
10-00-00-17510	Computer Software	1,450.00	1,450.00		0.00	1,450.00
10-00-00-17520	Website Costs	1,446.80	1,447.00		0.00	1,447.00
10-00-00-18000	Construction In Progress	0.00	97,572.00		0.00	97,572.00
10-00-00-19100	Acc. Dep. Building	(2,859,170.74)	(2,859,171.00)		0.00	(2,859,171.00)
10-00-00-19130	Acc. Dep. Building Impr	(4,676,274.68)	(4,841,168.00)		0.00	(4,841,168.00)
10-00-00-19160	Acc. Dep. Other Imp	(551,868.31)	(564,094.00)		0.00	(564,094.00)
10-00-00-19200	Acc. Dep. Equipment	(2,060,556.63)	(2,109,267.00)		0.00	(2,109,267.00)
10-00-00-19300	Acc. Dep. Motor Vehicle	(174,632.11)	(174,632.00)		0.00	(174,632.00)
10-00-00-19510	Acc. Dep. Software	(1,450.00)	(1,450.00)		0.00	(1,450.00)
10-00-00-19520	Accum Amort - Website Costs	(1,446.80)	(1,447.00)		0.00	(1,447.00)
10-00-00-20000	Accounts Payable -Trade	(939,539.68)	(1,059,772.00)		0.00	(1,059,772.00)
10-00-00-20100	Accrued Salaries	(492,647.43)	(523,077.00)		0.00	(523,077.00)
10-00-00-20200	Accrued Paid Time Off	(603,356.97)	(539,280.00)		0.00	(539,280.00)
10-00-00-20300	Accrued Payroll Tax	(1,044.39)	0.00		0.00	0.00
10-00-00-20500	Accrued Expenses	(55,784.40)	(141,586.00)		126,870.06	(14,715.94)
10-00-00-20600	Accrued User Fee	(43,097.80)	(156,256.00)		0.00	(156,256.00)
10-00-00-21200	Employer Fica Liability	(35,376.87)	(37,540.00)		0.00	(37,540.00)
10-00-00-21250	Other P/R Liab Dependent Care	192.38	1,348.00		0.00	1,348.00
10-00-00-21300	Other P/R Liab Medical Care Reimburse	(13,329.24)	(14,781.00)		0.00	(14,781.00)
10-00-00-21400	Other P/R Liab United Way	0.00	(78.00)		0.00	(78.00)
10-00-00-21500	Other P/R Liab Colonial Insurance	(0.02)	0.00		0.00	0.00
10-00-00-21550	Other P/R Liab Sunshine Fund	(621.50)	(571.00)		0.00	(571.00)
10-00-00-21600	Other P/R Liab Met Life 403B	182.87	0.00		0.00	0.00
10-00-00-21650	Other P/R Liab Garnishment	(725.13)	0.00		0.00	0.00
10-00-00-21900	Deferred Revenue	0.00	(195,519.00)		0.00	(195,519.00)
10-00-00-22210	Resident Fund	(76,024.18)	(92,801.00)		0.00	(92,801.00)
10-00-00-22400	Rcb Loan	(1,014,745.35)	(973,784.00)		0.00	(973,784.00)

10-00-00-22401	RCB Loan - S/T Portion	(41,046.00)	(42,084.00)	0.00	(42,084.00)
10-00-00-22403	RCB Loan ST offset	41,046.00	42,084.00	0.00	42,084.00
10-00-00-27000	Fund Balance	(7,890,547.25)	(4,301,022.00)	0.00	(4,301,022.00)
10-00-00-27200	Fund Balance Temp Restricted	0.00	(14,700.00)	0.00	(14,700.00)
10-00-00-27300	Equity Transfer to Affiliate	0.00	4,623,052.00	0.00	4,623,052.00
10-00-00-28000	Fair Value Of Trust Interest	(3,150,968.00)	(6,725,793.00)	0.00	(6,725,793.00)
10-00-00-29000	Profit & Loss	(9,376,059.75)	(11,117,718.00)	0.00	(11,117,718.00)
10-00-00-2CLA	AP - CIP	0.00	(51,881.00)	0.00	(51,881.00)
<b>Subtotal [1]</b>	<b>Balance Sheet</b>	<b>1,742,467.25</b>	<b>5,435,061.00</b>	<b>135,788.06</b>	<b>5,570,849.06</b>
<b>Subgroup : [2]</b>					
<b>P &amp; L</b>					
10-00-00-32100	Office Personnel Income	(450.00)	(900.00)	0.00	(900.00)
10-00-00-32200	Nursing Personnel Income	(11,146.85)	(4,271.00)	0.00	(4,271.00)
10-00-00-32450	Therapy Personnel Income	(18,505.95)	(18,641.00)	0.00	(18,641.00)
10-00-00-32700	Dietary Personnel Income	0.00	(559.00)	0.00	(559.00)
10-00-00-32701	Dietary Consultant Income	(24,102.72)	0.00	0.00	0.00
10-00-00-32800	Groundskeeper & Maint Income	(21,333.38)	(22,614.00)	0.00	(22,614.00)
10-00-00-32900	Housekeeping Income	0.00	(2,296.00)	0.00	(2,296.00)
10-00-00-32970	Payroll - Hire Now	(40,000.00)	0.00	0.00	0.00
10-00-00-33000	Elders First Income	(29,299.78)	(42,871.00)	0.00	(42,871.00)
10-00-00-33210	Chapel Income	(240.00)	0.00	0.00	0.00
10-00-00-33230	Golf Tournament Income	(10,031.00)	(10,829.00)	0.00	(10,829.00)
10-00-00-33300	Clergy Subsidy	(35,672.64)	(26,754.00)	(8,918.00)	(35,672.00)
10-00-00-33400	Rebates On Invoices Income	(53,386.22)	(22,740.00)	0.00	(22,740.00)
10-00-00-33450	Vending Machine Income	(2,636.10)	(1,232.00)	0.00	(1,232.00)
10-00-00-34000	Interest Income	(65,476.03)	(171,980.00)	0.00	(171,980.00)
10-00-00-34400	Trust Income	(176,858.10)	(220,648.00)	0.00	(220,648.00)
10-00-00-34500	Covid Testing Income	(698,964.00)	(123,312.00)	0.00	(123,312.00)
10-00-00-34600	Other Miscellaneous Income	(1,577.17)	(56,680.00)	0.00	(56,680.00)
10-00-00-34700	Donations	(983,652.00)	(5,759.00)	0.00	(5,759.00)
10-00-00-34710	Donations - Restricted	(17,420.00)	0.00	0.00	0.00
10-00-00-34711	Donations - Restricted (Perpetual Trust)	0.00	(2,761,976.00)	0.00	(2,761,976.00)
10-00-00-34720	Mass Health Restricted	(880,035.28)	0.00	0.00	0.00
10-00-00-347CLA	Donations - Other Trust	0.00	(54,596.00)	0.00	(54,596.00)
10-00-00-35200	Gain/Loss On Sale Of Fixed Assets	0.00	34,170.00	0.00	34,170.00
10-00-00-35300	GAIN/LOSS ON INVESTMENTS	648,405.00	(812,849.00)	0.00	(812,849.00)
10-00-00-353CLA	Gain Loss on Investments - Other Trust	0.00	(1,867.00)	0.00	(1,867.00)
10-00-10-30100	Room & Board Private	(2,960,184.50)	(3,824,669.00)	0.00	(3,824,669.00)
10-00-10-30150	Room & Board Private - Medicaid Pendir	187,138.84	0.00	0.00	0.00
10-00-10-46100	Physical Therapy Private	0.00	(14,897.00)	0.00	(14,897.00)
10-00-10-47100	Occupational Therapy Private	0.00	(3,165.00)	0.00	(3,165.00)
10-00-10-50100	C/A Room And Board Private	74,898.00	(53,535.00)	0.00	(53,535.00)
10-00-10-51100	C/A Ancillaries Private	0.00	1,904.00	0.00	1,904.00
10-00-11-30200	Room & Board Medicare-A	(973,707.50)	(1,355,699.00)	0.00	(1,355,699.00)
10-00-11-30220	Room & Board Hosn/Hosg	(5,511.78)	0.00	0.00	0.00
10-00-11-30230	Room & Board MCA B	252.88	0.00	0.00	0.00
10-00-11-40200	Pharmacy Medicare-A	(72,465.56)	(87,880.00)	0.00	(87,880.00)
10-00-11-40230	Pharmacy Medicare B	(16,534.77)	(11,191.00)	0.00	(11,191.00)
10-00-11-44200	Laboratory Medicare A	(89,441.01)	(2,018.00)	0.00	(2,018.00)
10-00-11-46200	Physical Therapy Medicare A	(392,387.58)	(463,439.00)	0.00	(463,439.00)
10-00-11-46230	Physical Therapy Medicare B	(1,579,218.76)	(1,081,095.00)	0.00	(1,081,095.00)
10-00-11-47200	Occupational Therapy Medicare A	(403,659.99)	(497,696.00)	0.00	(497,696.00)
10-00-11-47230	Occupational Therapy Medicare B	(1,176,912.14)	(1,044,344.00)	0.00	(1,044,344.00)
10-00-11-48200	Speech Therapy Medicare A	(88,726.97)	(194,760.00)	0.00	(194,760.00)
10-00-11-48230	Speech Therapy Medicare B	(178,044.76)	(218,008.00)	0.00	(218,008.00)
10-00-11-50200	C/A Room And Board Medicare A	(365,662.32)	(479,905.00)	0.00	(479,905.00)
10-00-11-51200	C/A Ancillaries Medicare A	1,046,682.11	1,245,793.00	0.00	1,245,793.00
10-00-11-51230	C/A Ancillaries MCA B	1,740,482.33	1,436,835.00	0.00	1,436,835.00
10-00-11-52200	C/A Sequester Adj Mca	13,013.43	30,532.00	0.00	30,532.00
10-00-11-52215	C/A Sequester Adj Medicare Part B	7,513.85	10,202.00	0.00	10,202.00
10-00-12-30300	Room & Board Medicaid Non-Skilled	(17,639,452.10)	(18,752,000.00)	3,184,001.00	(15,567,999.00)
10-00-12-30320	Room & Board Hos/Hosv	(1,208,994.37)	(2,364,730.00)	0.00	(2,364,730.00)
10-00-12-30325	Room & Board Respite	(3,813.81)	(8,778.00)	0.00	(8,778.00)
10-00-12-40330	Pharm Ma Non-Skilled Mcb	(0.26)	0.00	0.00	0.00
10-00-12-46300	Physical Therapy Medicaid Non-Skilled	16,950.01	2,346.00	0.00	2,346.00
10-00-12-47300	Occupational Therapy Medicaid Non-Skil	23,387.67	554.00	0.00	554.00
10-00-12-47320	Occupational Therapy Hos/Hosv	(585.74)	0.00	0.00	0.00
10-00-12-48300	Speech Therapy Medicaid Non-Skilled	134.76	0.00	0.00	0.00
10-00-12-48320	Speech Therapy Hos/Hos	(226.05)	0.00	0.00	0.00
10-00-12-48325	Speech Therapy Respite	(226.05)	0.00	0.00	0.00
10-00-12-50300	C/A Room & Board Medicaid Non-Skilled	8,524,081.36	6,385,698.00	0.00	6,385,698.00
10-00-12-50320	C/A Room & Board Hos/Hosv	326,273.00	545,008.00	0.00	545,008.00
10-00-12-50325	C/A Room & Board Respite	(498.26)	1,756.00	0.00	1,756.00
10-00-12-51300	C/A Ancillaries Medicaid Non-Skilled	(40,076.81)	(3,178.00)	0.00	(3,178.00)
10-00-12-51320	C/A Ancillaries Hos/Hosv	59.43	(1,906.00)	0.00	(1,906.00)
10-00-12-51330	C/A Ancillaries Ma Non Skilled Mcb	51,613.45	44,939.00	(42,755.00)	2,184.00
10-00-14-30500	Room & Board Commercial Skilled	(268,843.03)	(278,844.00)	0.00	(278,844.00)
10-00-14-50500	C/A Room & Board Commercial Skilled	28,983.49	25,196.00	0.00	25,196.00
10-00-15-40520	Pharmacy Hmo	(12,160.17)	(16,251.00)	0.00	(16,251.00)
10-00-15-46520	Physical Therapy Hmo	(26,732.30)	1,964.00	0.00	1,964.00

10-00-15-47520	Occupational Therapy Hmo	(28,392.85)	1,953.00	0.00	1,953.00
10-00-15-48520	Speech Therapy Hmo	(123,307.41)	(89,943.00)	0.00	(89,943.00)
10-00-15-51520	C/A Ancillaries Hmo	170,856.34	102,278.00	(1.00)	102,277.00
10-00-15-51525	C/A Ancillaries Hmo Mcb	19,736.58	0.00	0.00	0.00
10-00-16-30210	Room & Board Sco/Mco Skilled	(581,818.59)	(753,571.00)	0.00	(753,571.00)
10-00-16-40210	Pharmacy Sco/Mco Skilled	(38,593.11)	(49,566.00)	0.00	(49,566.00)
10-00-16-46210	Physical Therapy Sco/Mco Skilled	(109,305.33)	(2,956.00)	0.00	(2,956.00)
10-00-16-47210	Occupational Therapy Sco/Mco Skilled	(108,657.99)	(1,720.00)	0.00	(1,720.00)
10-00-16-47215	Occupational Therpy Sco Part B	(328,292.27)	(296,197.00)	0.00	(296,197.00)
10-00-16-48210	Speech Therapy Sco/Mco Skilled	(8,782.21)	0.00	0.00	0.00
10-00-16-50210	C/A Room & Board Sco/Mco Skilled	88,150.34	(5,937.00)	0.00	(5,937.00)
10-00-16-51210	C/A Ancillaries Sco/Mco Skilled	221,267.64	(418,774.00)	0.00	(418,774.00)
10-00-16-51215	C/A Ancillaries Sco/Mco Part B	199,951.04	178,628.00	0.00	178,628.00
10-00-17-30310	Room & Board Sco/Mco Non-Skilled	(5,620,605.01)	(5,052,213.00)	0.00	(5,052,213.00)
10-00-17-40310	Pharmacy Sco/Mco Non-Skilled	(1,832.85)	(2,179.00)	0.00	(2,179.00)
10-00-17-46310	Physical Therapy Sco/Mco Non-Skilled	2,435.12	0.00	0.00	0.00
10-00-17-50310	C/A Room & Board Sco/Mco Non-Skilled	1,922,569.65	1,434,042.00	0.00	1,434,042.00
10-00-17-51310	C/A Ancillaries Sco/Mco Non-Skilled	(602.27)	2,179.00	42,756.00	44,935.00
10-00-18-31100	Prior Year Private Income	324,938.00	279,991.00	0.00	279,991.00
10-00-18-31200	Prior Year Medicare Income	(0.02)	0.00	0.00	0.00
10-00-18-31300	Prior Year Medicaid Income	(193,712.03)	(184,430.00)	0.00	(184,430.00)
10-00-18-31400	Prior Year Sco/Mco	61.34	2,885.00	0.00	2,885.00
10-00-18-31500	Prior Year Commerical Insurance Income	2,262.00	(65.00)	0.00	(65.00)
10-10-00-60200	Director Of Nursing	85,073.83	90,986.00	0.00	90,986.00
10-10-00-60300	Assistant Don	92,389.45	90,739.00	0.00	90,739.00
10-10-00-60400	Mds	389,945.04	253,566.00	0.00	253,566.00
10-10-00-60500	Ward Clerks & Nursing Sec.	81,060.82	45,581.00	0.00	45,581.00
10-10-00-60700	Medicare/Case Mgr	23,564.94	0.00	0.00	0.00
10-12-00-60800	Staff Development MGMT & SUPV	73,202.56	79,383.00	0.00	79,383.00
10-21-00-61000	Registered Nurses- Unit 1	119,022.86	111,877.00	0.00	111,877.00
10-21-00-61100	Licensed Practical Nurses- Unit 1	380,574.74	439,149.00	0.00	439,149.00
10-21-00-61200	Cna- Unit 1	680,336.64	590,663.00	0.00	590,663.00
10-22-00-61000	Registered Nurses- Unit 2	136,407.27	110,657.00	0.00	110,657.00
10-22-00-61100	Licensed Practical Nurses- Unit 2	488,787.68	504,844.00	0.00	504,844.00
10-22-00-61200	Cna- Unit 2	753,155.49	787,815.00	0.00	787,815.00
10-23-00-61000	Registered Nurses- Unit 3	82,655.82	102,097.00	0.00	102,097.00
10-23-00-61100	Licensed Practical Nurses- Unit 3	301,624.10	379,851.00	0.00	379,851.00
10-23-00-61200	Cna- Unit 3	697,337.08	687,953.00	0.00	687,953.00
10-24-00-61000	Registered Nurses- Unit 4	28,436.23	1,297.00	0.00	1,297.00
10-24-00-61100	Licensed Practical Nurses- Unit 4	425,358.83	323,138.00	0.00	323,138.00
10-24-00-61200	Cna- Unit 4	529,808.48	408,405.00	0.00	408,405.00
10-25-00-61000	Registered Nurses- Unit 5	9,172.53	4,072.00	0.00	4,072.00
10-25-00-61100	Licensed Practical Nurses- Unit 5	265,935.51	208,685.00	0.00	208,685.00
10-25-00-61200	Cna- Unit 5	469,414.75	425,146.00	0.00	425,146.00
10-26-00-61000	Registered Nurses- Unit 6	30,109.24	5,353.00	0.00	5,353.00
10-26-00-61100	Licensed Practical Nurses- Unit 6	372,740.92	303,575.00	0.00	303,575.00
10-26-00-61200	Cna- Unit 6	665,925.81	672,399.00	0.00	672,399.00
10-27-00-61000	Registered Nurses- Unit 7	97,253.46	98,769.00	0.00	98,769.00
10-27-00-61100	Licensed Practical Nurses- Unit 7	522,780.09	443,642.00	0.00	443,642.00
10-27-00-61200	Cna- Unit 7	607,529.53	565,435.00	0.00	565,435.00
10-28-00-72000	Nursing Related Party Labor	15,043.27	66,821.00	0.00	66,821.00
10-28-00-77100	Prescription Drugs - Non Billable	10,379.83	67,879.00	(10,411.26)	57,467.74
10-28-00-77500	Ambulance - Non Billable	1,694.42	18,846.00	0.00	18,846.00
10-28-00-78000	Food/ Supp-Tube Feed	2,405.92	3,722.00	0.00	3,722.00
10-28-00-78200	Nursing - Dietary Supplements	37,638.05	50,552.00	0.00	50,552.00
10-28-00-80000	Cpr - Aed - Training	2,700.00	3,140.00	0.00	3,140.00
10-28-00-83000	Nursing Purchased Services	864.21	806.00	0.00	806.00
10-28-00-84000	Nursing Supplies & Expenses	455,326.24	476,416.00	(937.63)	475,478.37
10-29-00-60800	Management & Supervision	841,399.44	861,575.00	0.00	861,575.00
10-29-00-60950	Infection Control Personnel	61,645.62	77,952.00	0.00	77,952.00
10-29-00-61200	Cna	76,948.83	73,391.00	0.00	73,391.00
10-29-00-69000	Nursing Secretary	35,615.66	41,180.00	0.00	41,180.00
10-29-00-73000	Rn Agency	394,137.03	789,146.00	0.00	789,146.00
10-29-00-73100	Lpn Agency	971,804.98	1,127,473.00	0.00	1,127,473.00
10-29-00-73200	Cna Agency	0.00	733,044.00	0.00	733,044.00
10-30-00-60600	Mgmt Minutes Eval Nurses Mmq	2,878.58	0.00	0.00	0.00
10-30-00-69000	Medical Records	33,097.53	32,097.00	0.00	32,097.00
10-30-00-72100	Medical Director	64,999.26	65,000.00	0.00	65,000.00
10-30-00-72400	Dentist Ddm	20,938.44	20,938.00	0.00	20,938.00
10-30-00-72500	Management Consultants	36,690.00	27,236.00	0.00	27,236.00
10-30-00-83000	Medical SRVS. Purchased Services	52,016.34	42,853.00	0.00	42,853.00
10-40-00-66000	Therapeutic Activities Personnel	341,256.52	340,223.00	0.00	340,223.00
10-40-00-80200	Ther Activities Eden Concept	1,908.00	1,590.00	0.00	1,590.00
10-40-00-83000	Therapeutic Purchased Services	3,925.00	5,795.00	0.00	5,795.00
10-40-00-84000	Therapeutic Supplies & Expenses	7,836.97	6,159.00	0.00	6,159.00
10-41-00-72600	Therapist Consultants Direct PT	72,052.33	120,875.00	(16,412.99)	104,462.01
10-41-00-72700	Therapist Consultants Indirect PT	332,842.52	207,296.00	(16,607.38)	190,688.62
10-41-00-72800	All Inclusive PT	168,553.62	230,117.00	(15,499.79)	214,617.21
10-41-00-84000	Supplies And Expenses PT	4,768.03	8,611.00	0.00	8,611.00
10-42-00-72600	Therapist Consultants Direct OT	67,449.58	112,611.00	(15,287.49)	97,323.51

10-42-00-72700	Therapist Consultants Indirect OT	277,378.03	269,363.00	(15,997.85)	253,365.15
10-42-00-72800	All Inclusive OT	201,975.87	220,441.00	(9,349.14)	211,091.86
10-42-00-84000	Supplies And Expenses OT	2,282.98	0.00	0.00	0.00
10-43-00-72600	Therapist Consultants Direct ST	33,450.59	49,724.00	(4,335.84)	45,388.16
10-43-00-72700	Therapist Consultants Indirect ST	54,026.62	71,015.00	(6,135.19)	64,879.81
10-43-00-72800	All Inclusive ST	60,260.82	56,849.00	(1,079.84)	55,769.16
10-44-00-62000	Therapist, Salaries	52,494.41	48,529.00	0.00	48,529.00
10-44-00-70020	Employees @ MAR	32.00	0.00	0.00	0.00
10-44-00-70030	Employees @ MAD	15,539.82	15,480.00	0.00	15,480.00
10-44-00-70050	Employees @ SHH	96.00	0.00	0.00	0.00
10-44-00-72000	Respiratory Related Party Labor	31.23	95.00	0.00	95.00
10-44-00-84000	Respit Therapy Supplies & Expenses	5,590.22	10,643.00	0.00	10,643.00
10-50-00-63000	Dietician	29,351.62	0.00	0.00	0.00
10-50-00-63100	Nutritional Services Personnel	1,023,601.42	1,067,739.00	0.00	1,067,739.00
10-50-00-70050	Employees @ SHH	20,090.74	0.00	0.00	0.00
10-50-00-72300	Dietician Consultants	35,804.00	82,625.00	0.00	82,625.00
10-50-00-78100	Nutritional Ser - Food	509,971.96	560,444.00	0.00	560,444.00
10-50-00-78200	Nutritional Ser - Dietary Supplements	45,055.69	59,302.00	0.00	59,302.00
10-50-00-83000	Nutritional Purchased Services	25,930.13	3,164.00	0.00	3,164.00
10-50-00-84000	Nutritional Supplies & Expenses	81,831.62	92,799.00	0.00	92,799.00
10-51-00-64000	Social Worker	197,621.68	189,225.00	0.00	189,225.00
10-51-00-83100	Behavioral Health Purchased services	0.00	696.00	0.00	696.00
10-52-00-67000	Pastoral Care Personnel	65,164.53	63,885.00	0.00	63,885.00
10-52-00-67100	Chaplain'S Salary Religious	39,440.14	37,224.00	0.00	37,224.00
10-52-00-83000	Pastoral Care Purchased Services	0.00	125.00	0.00	125.00
10-52-00-84000	Pastoral Care Supplies & Expenses	350.95	567.00	0.00	567.00
10-60-00-60800	Admissions MGMT & SUPV	75,777.23	78,350.00	0.00	78,350.00
10-60-00-83000	Admissions Purchased Services	2,750.00	4,471.00	0.00	4,471.00
10-61-00-69000	Staffing Coordinator	45,934.49	36,017.00	0.00	36,017.00
10-62-00-65100	Housekeeping Personnel	609,960.86	628,996.00	0.00	628,996.00
10-62-00-83000	Housekeeping Purchased Services	(212.00)	0.00	0.00	0.00
10-62-00-84000	Housekeeping Supplies & Expenses	69,256.85	80,789.00	0.00	80,789.00
10-63-00-65000	Laundry Personnel	144,756.64	179,365.00	0.00	179,365.00
10-63-00-72000	Laundry Related Party Labor	101,093.04	86,203.00	0.00	86,203.00
10-63-00-79000	Linen And Bedding	14,436.96	14,455.00	0.00	14,455.00
10-63-00-83000	Laundry Purchased Services	2,017.83	0.00	0.00	0.00
10-63-00-84000	Laundry Supplies & Expenses	28,000.03	23,042.00	0.00	23,042.00
10-64-00-65300	Maintenance Personnel	340,770.52	300,064.00	0.00	300,064.00
10-64-00-70020	Maintenance Employees @ MAR	1,893.48	1,824.00	0.00	1,824.00
10-64-00-70030	Maintenance Employees @ MAD	2,115.15	1,971.00	0.00	1,971.00
10-64-00-70040	Maintenance Employees @ OLH	4,254.20	4,410.00	0.00	4,410.00
10-64-00-70050	Maintenance Employees @ SHH	4,809.88	4,540.00	0.00	4,540.00
10-64-00-70080	Maintenance Employees @ CMR	3,573.05	4,433.00	0.00	4,433.00
10-64-00-70090	Maintenance Employees @ DHFO	1,312.32	1,387.00	0.00	1,387.00
10-64-00-81000	Electricity	161,860.80	161,407.00	0.00	161,407.00
10-64-00-81100	Gas	155,779.20	108,388.00	0.00	108,388.00
10-64-00-81200	Oil	649.04	1,885.00	0.00	1,885.00
10-64-00-81300	Water	76,093.48	67,219.00	0.00	67,219.00
10-64-00-82400	Real Estate Taxes	2,715.04	2,697.00	0.00	2,697.00
10-64-00-83000	Plant Operations Purchased Services	320,200.80	333,233.00	0.00	333,233.00
10-64-00-84000	Plant Operations Supplies & Expenses	110,337.50	103,961.00	0.00	103,961.00
10-70-00-88000	Interest Expense Long Term	25,915.05	24,986.00	0.00	24,986.00
10-70-00-90130	Depreciation - Building Imp.	193,773.81	196,123.00	0.00	196,123.00
10-70-00-90200	Depreciation - Equipment	95,662.17	96,637.00	0.00	96,637.00
10-70-00-90510	Depreication - Software	483.34	0.00	0.00	0.00
10-70-00-95030	Depreciation - Land Improvements	10,932.17	12,225.00	0.00	12,225.00
10-75-00-76100	Prescription Drugs - Billable	127,185.05	178,428.00	(14,451.89)	163,976.11
10-75-00-76200	Iv Therapy - Billable	1,180.00	364.00	(363.77)	0.23
10-75-00-76400	Lab Fees - Billable	11,662.63	26,069.00	0.00	26,069.00
10-75-00-76500	Ambulance - Billable	12,704.24	0.00	0.00	0.00
10-75-00-76600	Mod Barium Swallow - Billable	0.00	1,101.00	0.00	1,101.00
10-75-00-76800	Radiology - Billable	11,343.29	9,996.00	0.00	9,996.00
10-75-00-84000	Medicare Anc. Supplies & Expenses	962.74	0.00	0.00	0.00
10-80-00-72000	EF Related Party Labor	31,680.25	40,003.00	0.00	40,003.00
10-80-00-74100	EF Mileage Reimbursement	739.79	1,078.00	0.00	1,078.00
10-80-00-83980	EF Advertising -Help Wanted	168.77	0.00	0.00	0.00
10-80-00-84000	EF Supplies & Expenses	79.83	10.00	0.00	10.00
10-90-00-60000	Administrator	131,793.15	132,814.00	0.00	132,814.00
10-95-00-60100	Assistant Administrator	30,368.01	40,521.00	0.00	40,521.00
10-95-00-69000	Clerical & Administrative	315,335.30	318,932.00	0.00	318,932.00
10-95-00-71000	Payroll Taxes	944,316.19	897,559.00	0.00	897,559.00
10-95-00-71200	Non Profit Des Claims	17,942.77	952.00	0.00	952.00
10-95-00-71300	Health Insurance	922,019.85	953,137.00	0.00	953,137.00
10-95-00-71350	Religious Health Insurance	20,692.58	21,501.00	0.00	21,501.00
10-95-00-71400	Life & Disability	76,729.89	77,283.00	0.00	77,283.00
10-95-00-71500	Workers Compensation	185,964.25	249,951.00	0.00	249,951.00
10-95-00-71600	Pension	445,572.60	458,340.00	0.00	458,340.00
10-95-00-71650	Religious Pension	7,200.00	8,400.00	0.00	8,400.00
10-95-00-71700	Other Employee Benefits	23,196.59	25,655.00	0.00	25,655.00
10-95-00-72000	Administrative Related Party Labor	1,397.19	0.00	0.00	0.00

10-95-00-74000	Employee Physical Exams	3,440.90	3,024.00	0.00	3,024.00
10-95-00-74100	Mileage Reimbursement	1,614.60	1,480.00	0.00	1,480.00
10-95-00-74200	Tuition Reimbursement	5,886.00	6,900.00	0.00	6,900.00
10-95-00-75000	Employee Covid Testing	288,694.52	0.00	0.00	0.00
10-95-00-75100	Resident Covid Testing	110,790.00	0.00	0.00	0.00
10-95-00-80100	Employee Meeting/Education Exp	5,671.80	7,138.00	0.00	7,138.00
10-95-00-82000	Property Insurance	48,469.02	197,225.00	0.00	197,225.00
10-95-00-82200	Insurance Motor Vehicle	12,022.20	13,546.00	0.00	13,546.00
10-95-00-82300	Motor Vehicle Expense	26,234.32	15,604.00	0.00	15,604.00
10-95-00-83000	Administrative Purchased Services	13,821.00	8,439.00	0.00	8,439.00
10-95-00-83920	Postage	5,512.79	6,629.00	0.00	6,629.00
10-95-00-83930	Payroll Services	30,934.14	29,400.00	0.00	29,400.00
10-95-00-83940	Telephone/Cable	20,053.34	19,923.00	0.00	19,923.00
10-95-00-83950	Accounting And Audit Services	45,999.96	47,034.00	0.00	47,034.00
10-95-00-83960	Licenses, Dues & Fees	108,373.93	88,240.00	0.00	88,240.00
10-95-00-83970	Legal Appeal Services	498.00	498.00	0.00	498.00
10-95-00-83975	Legal Other	19,021.41	22,358.00	0.00	22,358.00
10-95-00-83980	Advertising - Help Wanted	14,020.46	10,822.00	0.00	10,822.00
10-95-00-83985	Advertising - Promotional	3,639.89	4,366.00	0.00	4,366.00
10-95-00-84000	Administrative Supplies & Expenses	164,159.52	125,248.00	0.00	125,248.00
10-95-00-84100	Chapel Supplies	319.50	574.00	0.00	574.00
10-95-00-84200	Management Fees	579,618.96	580,000.00	0.00	580,000.00
10-95-00-85000	User Fee	169,737.09	580,409.00	0.00	580,409.00
10-95-00-86000	Restricted Donations Expense	2,644.10	0.00	0.00	0.00
10-95-00-86110	Award Banquet Expenses	7,000.00	6,636.00	0.00	6,636.00
10-95-00-86130	Golf Tournament Expenses	4,732.38	5,321.00	0.00	5,321.00
10-95-00-86600	Penalty	57,503.90	0.00	0.00	0.00
10-95-00-86610	Lobbying Dues/Expense	46.32	155.00	0.00	155.00
10-95-00-87000	Other Expenses - Misc.	18,520.80	5,253.00	0.00	5,253.00
10-95-00-89000	Bad Accounts	30,001.23	30,000.00	0.00	30,000.00
10-95-00-89900	Write off - DHFO Balance	0.00	709,250.00	0.00	709,250.00
10-95-00-xxxxx	Malpractice Insurance	131,045.88	0.00	0.00	0.00
30300	Medicaid Patient Resource Income	(2,828,768.00)	0.00	(3,092,104.00)	(3,092,104.00)
30301	Medicaid Managed care	0.00	0.00	(91,897.00)	(91,897.00)
9100	Payroll Taxes - Health Services	0.00	862,601.00	0.00	862,601.00
9100A	Payroll Taxes Allocation	0.00	(862,601.00)	0.00	(862,601.00)
9101	Employee Benefits - Health Services	0.00	1,738,938.00	0.00	1,738,938.00
9101A	Employee Benefits Allocation	0.00	(1,738,938.00)	0.00	(1,738,938.00)
9102	Occupancy - M&G	0.00	67,353.00	0.00	67,353.00
9102A	Occupancy Allocation	0.00	(67,353.00)	0.00	(67,353.00)
<b>Subtotal [2]</b>	<b>P &amp; L</b>	<b>(1,742,467.25)</b>	<b>(5,435,061.00)</b>	<b>(135,788.06)</b>	<b>(5,570,849.06)</b>
<b>Total [1]</b>	<b>Trial Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>NET (INCOME) LOSS</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Sum of Account Groups</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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Client: **A443694 - Catholic Memorial Home, Inc.**  
Engagement: **MDMC 2023 - Catholic Memorial Home, Inc**  
Period Ending: **12/31/2023**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:02 - MCD SNF-CR Groupings**

Account	Description	CAID 12/31/2023	PP-1 12/31/2022
<b>Group : [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>		
<b>Subgroup : None</b>			
10-00-00-10400	Checking A/P Baycoast	2,658,748.00	5,690,270.98
10-00-00-10410	Checking P/R Baycoast	254,040.00	82,304.72
10-00-00-10420	Holding Baycoast	4,723,922.00	5,109,903.19
10-00-00-10430	Savings Baycoast	4,059,833.00	38,410.75
10-00-00-10500	Petty Cash	1,000.00	1,000.00
10-00-00-10505	Petty Cash Activities	500.00	500.00
<b>Subtotal : None</b>		<b>11,698,043.00</b>	<b>10,922,389.64</b>
<b>Total [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>	<b>11,698,043.00</b>	<b>10,922,389.64</b>
<b>Group : [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>		
<b>Subgroup : [S6L1.5C1A] A/ R Self-Pay Patients (Private)</b>			
10-00-00-11000	A/R Advanced Billed	0.00	619.46
10-00-00-11100	A/R Private	137,882.00	187,335.00
<b>Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)</b>		<b>137,882.00</b>	<b>187,954.46</b>
<b>Subgroup : [S6L1.5C1A/R Managed Care Patients (Private)</b>			
10-00-00-11410	A/R Swh Prepayments	0.00	(208,736.44)
10-00-00-11500	A/R Comm Insurance	108,937.00	64,578.52
<b>Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)</b>		<b>108,937.00</b>	<b>(144,157.92)</b>
<b>Subgroup : [S6L1.5C1A/r Medicare Non Managed Care</b>			
10-00-00-11200	A/R Medicare	287,470.00	93,930.14
10-00-00-11210	A/R Medicare B	57,999.00	48,372.51
<b>Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care</b>		<b>345,469.00</b>	<b>142,302.65</b>
<b>Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care</b>			
10-00-00-11150	A/R Pending Medicaid	387,869.00	305,844.53
10-00-00-11300	A/R Medicaid	1,084,533.00	871,379.98
<b>Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care</b>		<b>1,472,402.00</b>	<b>1,177,224.51</b>
<b>Subgroup : [S6L1.5C1A/R Mass Senior Care Organization</b>			
10-00-00-11400	A/R Sco & Pace	295,534.00	349,070.25
<b>Subtotal [S6L1.5C1H] A/R Mass Senior Care Organization</b>		<b>295,534.00</b>	<b>349,070.25</b>
<b>Subgroup : [S6L1.5C1A/R Other Public Patients</b>			
10-00-00-11320	A/R Hospice, Respite	287,272.00	145,103.50
<b>Subtotal [S6L1.5C1L] A/R Other Public Patients</b>		<b>287,272.00</b>	<b>145,103.50</b>
<b>Total [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>	<b>2,647,496.00</b>	<b>1,857,497.45</b>
<b>Group : [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>		
<b>Subgroup : None</b>			
10-00-00-11800	Reserve For Bad Debt	(104,465.00)	(144,122.51)
10-00-00-1209CLA	DHFO Intercompany Allowance	(709,250.00)	0.00
<b>Subtotal : None</b>		<b>(813,715.00)</b>	<b>(144,122.51)</b>
<b>Total [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>	<b>(813,715.00)</b>	<b>(144,122.51)</b>
<b>Group : [S6L1.8C1]</b>	<b>Receivable from Affiliates/Related Parties</b>		
<b>Subgroup : None</b>			
10-00-00-12020	Due To/From MAR	1,320,978.00	2,395,203.44
10-00-00-12030	Due To/From MAD	536,883.00	1,023,877.23
10-00-00-12040	Due To/From OLH	3,799.00	1,874,632.54
10-00-00-12050	Due To/From SHH	(5,179.00)	886.38
10-00-00-12080	Due To/From CMR	1,219.00	475.01
10-00-00-12090	Due To/From DHFO	1,419,233.00	1,412,065.32
10-00-00-12CLA	Short Term Intercompany Rec	270,042.00	0.00
<b>Subtotal : None</b>		<b>3,546,975.00</b>	<b>6,707,139.92</b>
<b>Total [S6L1.8C1]</b>	<b>Receivable from Affiliates/Related Parties</b>	<b>3,546,975.00</b>	<b>6,707,139.92</b>
<b>Group : [S6L1.10C1]</b>	<b>Supply Inventory</b>		
<b>Subgroup : None</b>			
10-00-00-15100	Supplies Inventory-Medical	28,253.00	29,877.67
10-00-00-15200	Supplies Inventory-Dietary	8,656.00	7,960.23
<b>Subtotal : None</b>		<b>36,909.00</b>	<b>37,837.90</b>
<b>Total [S6L1.10C1]</b>	<b>Supply Inventory</b>	<b>36,909.00</b>	<b>37,837.90</b>
<b>Group : [S6L1.11C1]</b>	<b>Other Receivables</b>		
<b>Subgroup : None</b>			
10-00-00-11700	A/R Other	1,325.00	12,202.25
10-00-00-11750	A/R Refunds	0.00	651.91
<b>Subtotal : None</b>		<b>1,325.00</b>	<b>12,854.16</b>
<b>Total [S6L1.11C1]</b>	<b>Other Receivables</b>	<b>1,325.00</b>	<b>12,854.16</b>
<b>Group : [S6L1.13C1]</b>	<b>Prepaid Insurance</b>		
<b>Subgroup : None</b>			
10-00-00-16000	Prepaid Workmen'S Comp	64,163.00	58,369.50



10-00-00-16020	Prepaid Health Insurance	31,987.00	30,189.22	
Subtotal : None		96,150.00	88,558.72	
Total [S6L1.13C1]	Prepaid Insurance	96,150.00	88,558.72	
Group : [S6L1.15C1] Other Prepaid Expenses				
Subgroup : None				
10-00-00-16030	Prepaid Expenses Other	11,565.00	13,522.25	
Subtotal : None		11,565.00	13,522.25	
Total [S6L1.15C1]	Other Prepaid Expenses	11,565.00	13,522.25	
Group : [S6L1.17C1] Other Current Assets				
Subgroup : None				
10-00-00-17520	Website Costs	1,447.00	1,446.80	
10-00-00-19520	Accum Amort - Website Costs	(1,447.00)	(1,446.80)	
Subtotal : None		0.00	0.00	
Total [S6L1.17C1]	Other Current Assets	0.00	0.00	
Group : [S6L2.1C1] Land				
Subgroup : None				
10-00-00-17000	Land	390,315.00	390,314.99	
10-00-00-17040	Land - 2618 Highland Ave	323,089.00	323,089.31	
Subtotal : None		713,404.00	713,404.30	
Total [S6L2.1C1]	Land	713,404.00	713,404.30	(0.30)
Group : [S6L2.2C1] Building				
Subgroup : [S6L2.2C1] Building Costs				
10-00-00-17050	Cmh - Garage 2618 Highland Avenue	26,196.00	26,196.42	
10-00-00-17100	Building	2,832,975.00	2,832,974.32	
Subtotal [S6L2.2C1A] Building Costs		2,859,171.00	2,859,170.74	0.26
Subgroup : [S6L2.2C1] A/D Building				
10-00-00-19100	Acc. Dep. Building	(2,859,171.00)	(2,859,170.74)	
Subtotal [S6L2.2C1B] A/D Building		(2,859,171.00)	(2,859,170.74)	(0.26)
Total [S6L2.2C1]	Building	0.00	0.00	
Group : [S6L2.3C1] Improvements - Cost				
Subgroup : [S6L2.3C1] Building Improvements				
10-00-00-17130	Building Improvements	6,188,013.00	6,153,721.79	
Subtotal [S6L2.3C1A] Building Improvements		6,188,013.00	6,153,721.79	34,291.21
Subgroup : [S6L2.3C1] Other Improvements				
10-00-00-17030	Land Improvements	654,902.00	635,701.88	
Subtotal [S6L2.3C1C] Other Improvements		654,902.00	635,701.88	19,200.12
Subgroup : [S6L2.3C1] A/D Building Improvements				
10-00-00-19130	Acc. Dep. Building Impr	(4,841,168.00)	(4,676,274.68)	
Subtotal [S6L2.3C1D] A/D Building Improvements		(4,841,168.00)	(4,676,274.68)	
Subgroup : [S6L2.3C1] A/D Other Improvements				
10-00-00-19160	Acc. Dep. Other Imp	(564,094.00)	(551,868.31)	
Subtotal [S6L2.3C1F] A/D Other Improvements		(564,094.00)	(551,868.31)	
Total [S6L2.3C1]	Improvements - Cost	1,437,653.00	1,561,280.68	
Group : [S6L2.4C1] Equipment				
Subgroup : [S6L2.4C1] Equipment Cost				
10-00-00-17200	Equipment	2,526,571.00	2,498,352.90	
Subtotal [S6L2.4C1A] Equipment Cost		2,526,571.00	2,498,352.90	
Subgroup : [S6L2.4C1] A/D Equipment				
10-00-00-19200	Acc. Dep. Equipment	(2,109,267.00)	(2,060,556.63)	
Subtotal [S6L2.4C1b] A/D Equipment		(2,109,267.00)	(2,060,556.63)	
Total [S6L2.4C1]	Equipment	417,304.00	437,796.27	
Group : [S6L2.5C1] Software/Limited Life Assets				
Subgroup : [S6L2.5C1] Software Cost				
10-00-00-17510	Computer Software	1,450.00	1,450.00	
Subtotal [S6L2.5C1A] Software Cost		1,450.00	1,450.00	
Subgroup : [S6L2.5C1] A/D Software				
10-00-00-19510	Acc. Dep. Software	(1,450.00)	(1,450.00)	
Subtotal [S6L2.5C1B] A/D Software		(1,450.00)	(1,450.00)	0.00
Total [S6L2.5C1]	Software/Limited Life Assets	0.00	0.00	
Group : [S6L2.6C1] Motor Vehicle - Cost				
Subgroup : [S6L2.6C1] Motor Vehicle Cost				
10-00-00-17300	Motor Vehicles	174,632.00	174,632.11	
Subtotal [S6L2.6C1A] Motor Vehicle Cost		174,632.00	174,632.11	
Subgroup : [S6L2.6C1] A/D Motor Vehicles				
10-00-00-19300	Acc. Dep. Motor Vehicle	(174,632.00)	(174,632.11)	
Subtotal [S6L2.6C1B] A/D Motor Vehicles		(174,632.00)	(174,632.11)	

Total [S6L2.6C1]	Motor Vehicle - Cost	0.00	0.00
Group : [S6L3.2C1]	Non Current Assets Whose Use is Limited		
Subgroup : None			
10-00-00-10620	Beneficial Interest In Perpetual Trusts	6,725,793.00	3,151,777.00
10-00-00-106CLA	Beneficial Interest in Trust	56,463.00	0.00
Subtotal : None		6,782,256.00	3,151,777.00
Total [S6L3.2C1]	Non Current Assets Whose Use is Limited	6,782,256.00	3,151,777.00
Group : [S6L3.4C1]	Construction in Progress		
Subgroup : None			
10-00-00-18000	Construction In Progress	97,572.00	0.00
Subtotal : None		97,572.00	0.00
Total [S6L3.4C1]	Construction in Progress	97,572.00	0.00
Group : [S6L5.1C1]	Trade Payable		
Subgroup : None			
10-00-00-20000	Accounts Payable -Trade	(1,059,772.00)	(939,539.68)
10-00-00-2CLA	AP - CIP	(51,881.00)	0.00
Subtotal : None		(1,111,653.00)	(939,539.68)
Total [S6L5.1C1]	Trade Payable	(1,111,653.00)	(939,539.68)
Group : [S6L5.2C1]	Accrued Expenses		
Subgroup : None			
10-00-00-20500	Accrued Expenses	(14,715.94)	(55,784.40)
10-00-00-20600	Accrued User Fee	(156,256.00)	(43,097.80)
Subtotal : None		(170,971.94)	(98,882.20)
Total [S6L5.2C1]	Accrued Expenses	(170,971.94)	(98,882.20)
Group : [S6L5.6C1]	Long Term Debt, Current Portion-Banks, Mortgages, Other		
Subgroup : [S6L5.6C1]	Current LT Debt-Other Short Term Financing		
10-00-00-22401	RCB Loan - S/T Portion	(42,084.00)	(41,046.00)
Subtotal [S6L5.6C1B]	Current LT Debt-Other Short Term Financing	(42,084.00)	(41,046.00)
Total [S6L5.6C1]	Long Term Debt, Current Portion-Banks, Mortgages, Oth	(42,084.00)	(41,046.00)
Group : [S6L5.7C1]	Accrued Salaries & Payroll Liabilities		
Subgroup : [S6L5.7C1]	Accrued Salaaries		
10-00-00-20100	Accrued Salaries	(523,077.00)	(492,647.43)
10-00-00-20200	Accrued Paid Time Off	(539,280.00)	(603,356.97)
Subtotal [S6L5.7C1A]	Accrued Salaaries	(1,062,357.00)	(1,096,004.40)
Subgroup : [S6L5.7C1]	Accrued Payroll Taxes Payable		
10-00-00-20300	Accrued Payroll Tax	0.00	(1,044.39)
10-00-00-21200	Employer Fica Liability	(37,540.00)	(35,376.87)
Subtotal [S6L5.7C1C]	Accrued Payroll Taxes Payable	(37,540.00)	(36,421.26)
Subgroup : [S6L5.7C1]	Other Payroll Liabilities		
10-00-00-21250	Other P/R Liab Dependent Care	1,348.00	192.38
10-00-00-21300	Other P/R Liab Medical Care Reimbursemen	(14,781.00)	(13,329.24)
10-00-00-21400	Other P/R Liab United Way	(78.00)	0.00
10-00-00-21500	Other P/R Liab Colonial Insurance	0.00	(0.02)
10-00-00-21550	Other P/R Liab Sunshine Fund	(571.00)	(621.50)
10-00-00-21600	Other P/R Liab Met Life 403B	0.00	182.87
10-00-00-21650	Other P/R Liab Garnishment	0.00	(725.13)
Subtotal [S6L5.7C1D]	Other Payroll Liabilities	(14,082.00)	(14,300.64)
Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	(1,113,979.00)	(1,146,726.30)
Group : [S6L5.10C1]	Other Current Liabilities		
Subgroup : None			
10-00-00-10210	Checking Residents Fund	92,801.00	76,024.18
10-00-00-21900	Deferred Revenue	(195,519.00)	0.00
10-00-00-22210	Resident Fund	(92,801.00)	(76,024.18)
Subtotal : None		(195,519.00)	0.00
Total [S6L5.10C1]	Other Current Liabilities	(195,519.00)	0.00
Group : [S6L6.2C1]	Due to Related Parties, Subsidiaries & Affilates		
Subgroup : None			
10-00-00-22400	Rcb Loan	(973,784.00)	(1,014,745.35)
10-00-00-22403	RCB Loan ST offset	42,084.00	41,046.00
Subtotal : None		(931,700.00)	(973,699.35)
Total [S6L6.2C1]	Due to Related Parties, Subsidiaries & Affilates	(931,700.00)	(973,699.35)
Group : [S6L8A.1C2]	Net Assets With Donor Restrictions		
Subgroup : None			
10-00-00-27200	Fund Balance Temp Restricted	(14,700.00)	0.00
Subtotal : None		(14,700.00)	0.00
Total [S6L8A.1C2]	Net Assets With Donor Restrictions	(14,700.00)	0.00
Group : [S6L8B.4C1]	Owners Equity Balance-Retained Earnings		
Subgroup : None			
10-00-00-27000	Fund Balance	(4,301,022.00)	(7,890,547.25)
10-00-00-27300	Equity Transfer to Affiliate	4,623,052.00	0.00

10-00-00-28000	Fair Value Of Trust Interest	(6,725,793.00)	(3,150,968.00)
10-00-00-29000	Profit & Loss	(11,117,718.00)	(9,376,059.75)
<b>Subtotal : None</b>		<b>(17,521,481.00)</b>	<b>(20,417,575.00)</b>
<b>Total [S6L8B.4C1]</b>	<b>Owners Equity Balance-Retained Earnings</b>	<b>(17,521,481.00)</b>	<b>(20,417,575.00)</b>
<b>Group : [S2L1.1C1]</b>	<b>Private Pay</b>		
<b>Subgroup : None</b>			
10-00-10-30100	Room & Board Private	(3,824,669.00)	(2,960,184.50)
10-00-10-30150	Room & Board Private - Medicaid Pending	0.00	187,138.84
10-00-10-50100	C/A Room And Board Private	(53,535.00)	74,898.00
<b>Subtotal : None</b>		<b>(3,878,204.00)</b>	<b>(2,698,147.66)</b>
<b>Total [S2L1.1C1]</b>	<b>Private Pay</b>	<b>(3,878,204.00)</b>	<b>(2,698,147.66)</b>
<b>Group : [S2L1.3C1]</b>	<b>Commerical Non Managed Care</b>		
<b>Subgroup : None</b>			
10-00-14-30500	Room & Board Commercial Skilled	(278,844.00)	(268,843.03)
10-00-14-50500	C/A Room & Board Commercial Skilled	25,196.00	28,983.49
<b>Subtotal : None</b>		<b>(253,648.00)</b>	<b>(239,859.54)</b>
<b>Total [S2L1.3C1]</b>	<b>Commerical Non Managed Care</b>	<b>(253,648.00)</b>	<b>(239,859.54)</b>
<b>Group : [S2L1.4C1]</b>	<b>Medicare-Fee-For-Service</b>		
<b>Subgroup : None</b>			
10-00-11-30200	Room & Board Medicare-A	(1,355,699.00)	(973,707.50)
10-00-11-30230	Room & Board MCA B	0.00	252.88
10-00-11-50200	C/A Room And Board Medicare A	(479,905.00)	(365,662.32)
10-00-11-52200	C/A Sequester Adj Mca	30,532.00	13,013.43
<b>Subtotal : None</b>		<b>(1,805,072.00)</b>	<b>(1,326,103.51)</b>
<b>Total [S2L1.4C1]</b>	<b>Medicare-Fee-For-Service</b>	<b>(1,805,072.00)</b>	<b>(1,326,103.51)</b>
<b>Group : [S2L1.6C1]</b>	<b>MassHealth Fee-for-Service</b>		
<b>Subgroup : None</b>			
10-00-11-30220	Room & Board Hosn/Hosg	0.00	(5,511.78)
10-00-12-30300	Room & Board Medicaid Non-Skilled	(15,567,999.00)	(20,468,220.10)
10-00-12-30320	Room & Board Hos/Hosv	(2,364,730.00)	(1,208,994.37)
10-00-12-30325	Room & Board Respite	(8,778.00)	(3,813.81)
10-00-12-50300	C/A Room & Board Medicaid Non-Skilled	6,385,698.00	8,524,081.36
10-00-12-50320	C/A Room & Board Hos/Hosv	545,008.00	326,273.00
10-00-12-50325	C/A Room & Board Respite	1,756.00	(498.26)
<b>Subtotal : None</b>		<b>(11,009,045.00)</b>	<b>(12,836,683.96)</b>
<b>Total [S2L1.6C1]</b>	<b>MassHealth Fee-for-Service</b>	<b>(11,009,045.00)</b>	<b>(12,836,683.96)</b>
<b>Group : [S2L1.7C1]</b>	<b>MassHealth Managed Care</b>		
<b>Subgroup : None</b>			
30301	Medicaid Managed care	(91,897.00)	0.00
<b>Subtotal : None</b>		<b>(91,897.00)</b>	<b>0.00</b>
<b>Total [S2L1.7C1]</b>	<b>MassHealth Managed Care</b>	<b>(91,897.00)</b>	<b>0.00</b>
<b>Group : [S2L1.8C1]</b>	<b>Senior Care Options</b>		
<b>Subgroup : None</b>			
10-00-16-30210	Room & Board Sco/Mco Skilled	(753,571.00)	(581,818.59)
10-00-16-50210	C/A Room & Board Sco/Mco Skilled	(5,937.00)	88,150.34
10-00-17-30310	Room & Board Sco/Mco Non-Skilled	(5,052,213.00)	(5,620,605.01)
10-00-17-50310	C/A Room & Board Sco/Mco Non-Skilled	1,434,042.00	1,922,569.65
<b>Subtotal : None</b>		<b>(4,377,679.00)</b>	<b>(4,191,703.61)</b>
<b>Total [S2L1.8C1]</b>	<b>Senior Care Options</b>	<b>(4,377,679.00)</b>	<b>(4,191,703.61)</b>
<b>Group : [S2L1.12C1]</b>	<b>Medicaid Patient Paid Amount</b>		
<b>Subgroup : None</b>			
30300	Medicaid Patient Resource Income	(3,092,104.00)	0.00
<b>Subtotal : None</b>		<b>(3,092,104.00)</b>	<b>0.00</b>
<b>Total [S2L1.12C1]</b>	<b>Medicaid Patient Paid Amount</b>	<b>(3,092,104.00)</b>	<b>0.00</b>
<b>Group : [S2L1.1C2]</b>	<b>Ancillary-Private Pay</b>		
<b>Subgroup : None</b>			
10-00-10-46100	Physical Therapy Private	(14,897.00)	0.00
10-00-10-47100	Occupational Therapy Private	(3,165.00)	0.00
10-00-10-51100	C/A Ancillaries Private	1,904.00	0.00
<b>Subtotal : None</b>		<b>(16,158.00)</b>	<b>0.00</b>
<b>Total [S2L1.1C2]</b>	<b>Ancillary-Private Pay</b>	<b>(16,158.00)</b>	<b>0.00</b>
<b>Group : [S2L1.2C2]</b>	<b>Ancillary-Commerical Managed Care</b>		
<b>Subgroup : None</b>			
10-00-15-40520	Pharmacy Hmo	(16,251.00)	(12,160.17)
10-00-15-46520	Physical Therapy Hmo	1,964.00	(26,732.30)
10-00-15-47520	Occupational Therapy Hmo	1,953.00	(28,392.85)
10-00-15-48520	Speech Therapy Hmo	(89,943.00)	(123,307.41)
10-00-15-51520	C/A Ancillaries Hmo	102,277.00	170,856.34
10-00-15-51525	C/A Ancillaries Hmo Mcb	0.00	19,736.58
<b>Subtotal : None</b>		<b>0.00</b>	<b>0.19</b>
<b>Total [S2L1.2C2]</b>	<b>Ancillary-Commerical Managed Care</b>	<b>0.00</b>	<b>0.19</b>
<b>Group : [S2L1.4C2]</b>	<b>Ancillary-Medicare Fee-for-Service</b>		
<b>Subgroup : None</b>			
10-00-11-40200	Pharmacy Medicare-A	(87,880.00)	(72,465.56)
10-00-11-40230	Pharmacy Medicare B	(11,191.00)	(16,534.77)

10-00-11-44200	Laboratory Medicare A	(2,018.00)	(89,441.01)
10-00-11-46200	Physical Therapy Medicare A	(463,439.00)	(392,387.58)
10-00-11-46230	Physical Therapy Medicare B	(1,081,095.00)	(1,579,218.76)
10-00-11-47200	Occupational Therapy Medicare A	(497,696.00)	(403,659.99)
10-00-11-47230	Occupational Therapy Medicare B	(1,044,344.00)	(1,176,912.14)
10-00-11-48200	Speech Therapy Medicare A	(194,760.00)	(88,726.97)
10-00-11-48230	Speech Therapy Medicare B	(218,008.00)	(178,044.76)
10-00-11-51200	C/A Ancillaries Medicare A	1,245,793.00	1,046,682.11
10-00-11-51230	C/A Ancillaries MCA B	1,436,835.00	1,740,482.33
10-00-11-52215	C/A Sequester Adj Medicare Part B	10,202.00	7,513.85
<b>Subtotal : None</b>		<b>(907,601.00)</b>	<b>(1,202,713.25)</b>
<b>Total [S2L1.4C2]</b>	<b>Ancillary-Medicare Fee-for-Service</b>	<b>(907,601.00)</b>	<b>(1,202,713.25)</b>

**Group : [S2L1.6C2]    Ancillary-MassHealth Fee-for-Service**

**Subgroup : None**

10-00-12-40330	Pharm Ma Non-Skilled Mcb	0.00	(0.26)
10-00-12-46300	Physical Therapy Medicaid Non-Skilled	2,346.00	16,950.01
10-00-12-47300	Occupational Therapy Medicaid Non-Skille	554.00	23,387.67
10-00-12-47320	Occupational Therapy Hos/Hosv	0.00	(585.74)
10-00-12-48300	Speech Therapy Medicaid Non-Skilled	0.00	134.76
10-00-12-48320	Speech Therapy Hos/Hos	0.00	(226.05)
10-00-12-48325	Speech Therapy Respite	0.00	(226.05)
10-00-12-51300	C/A Ancillaries Medicaid Non-Skilled	(3,178.00)	(40,076.81)
10-00-12-51320	C/A Ancillaries Hos/Hosv	(1,906.00)	59.43
10-00-12-51330	C/A Ancillaries Ma Non Skilled Mcb	2,184.00	51,613.45
<b>Subtotal : None</b>		<b>0.00</b>	<b>51,030.41</b>
<b>Total [S2L1.6C2]</b>	<b>Ancillary-MassHealth Fee-for-Service</b>	<b>0.00</b>	<b>51,030.41</b>

**Group : [S2L1.8C2]    Ancillary-Senior Care Options**

**Subgroup : None**

10-00-16-40210	Pharmacy Sco/Mco Skilled	(49,566.00)	(38,593.11)
10-00-16-46210	Physical Therapy Sco/Mco Skilled	(2,956.00)	(109,305.33)
10-00-16-47210	Occupational Therapy Sco/Mco Skilled	(1,720.00)	(108,657.99)
10-00-16-47215	Occupational Therpy Sco Part B	(296,197.00)	(328,292.27)
10-00-16-48210	Speech Therapy Sco/Mco Skilled	0.00	(8,782.21)
10-00-16-51210	C/A Ancillaries Sco/Mco Skilled	(418,774.00)	221,267.64
10-00-16-51215	C/A Ancillaries Sco/Mco Part B	178,628.00	199,951.04
10-00-17-40310	Pharmacy Sco/Mco Non-Skilled	(2,179.00)	(1,832.85)
10-00-17-46310	Physical Therapy Sco/Mco Non-Skilled	0.00	2,435.12
10-00-17-51310	C/A Ancillaries Sco/Mco Non-Skilled	44,935.00	(602.27)
<b>Subtotal : None</b>		<b>(547,829.00)</b>	<b>(172,412.23)</b>
<b>Total [S2L1.8C2]</b>	<b>Ancillary-Senior Care Options</b>	<b>(547,829.00)</b>	<b>(172,412.23)</b>

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

**Subgroup : None**

10-00-00-32970	Payroll - Hire Now	0.00	(40,000.00)
10-00-00-33210	Chapel Income	0.00	(240.00)
10-00-00-33230	Golf Tournament Income	(10,829.00)	(10,031.00)
10-00-00-34400	Trust Income	(220,648.00)	(176,858.10)
10-00-00-34500	Covid Testing Income	(123,312.00)	(698,964.00)
10-00-00-34700	Donations	(5,759.00)	(983,652.00)
10-00-00-34710	Donations - Restricted	0.00	(17,420.00)
10-00-00-34711	Donations - Restricted (Perpetual Trust)	(2,761,976.00)	0.00
10-00-00-34720	Mass Health Restricted	0.00	(880,035.28)
10-00-00-347CLA	Donations - Other Trust	(54,596.00)	0.00
10-00-00-35200	Gain/Loss On Sale Of Fixed Assets	34,170.00	0.00
10-00-00-35300	GAIN/LOSS ON INVESTMENTS	(812,849.00)	648,405.00
10-00-00-353CLA	Gain Loss on Investments - Other Trust	(1,867.00)	0.00
<b>Subtotal : None</b>		<b>(3,957,666.00)</b>	<b>(2,158,795.38)</b>
<b>Total [S2L3.2C1]</b>	<b>Endowment &amp; Other Non Recoverable Revenue</b>	<b>(3,957,666.00)</b>	<b>(2,158,795.38)</b>

**Group : [S2L3.4C1]    Vending Machine Revenue**

**Subgroup : None**

10-00-00-33450	Vending Machine Income	(1,232.00)	(2,636.10)
<b>Subtotal : None</b>		<b>(1,232.00)</b>	<b>(2,636.10)</b>
<b>Total [S2L3.4C1]</b>	<b>Vending Machine Revenue</b>	<b>(1,232.00)</b>	<b>(2,636.10)</b>

**Group : [S2L3.6C1]    Prior Year Retroactive Revenue**

**Subgroup : None**

10-00-18-31100	Prior Year Private Income	279,991.00	324,938.00
10-00-18-31200	Prior Year Medicare Income	0.00	(0.02)
10-00-18-31300	Prior Year Medicaid Income	(184,430.00)	(193,712.03)
10-00-18-31400	Prior Year Sco/Mco	2,885.00	61.34
10-00-18-31500	Prior Year Commerical Insurance Income	(65.00)	2,262.00
<b>Subtotal : None</b>		<b>98,381.00</b>	<b>133,549.29</b>
<b>Total [S2L3.6C1]</b>	<b>Prior Year Retroactive Revenue</b>	<b>98,381.00</b>	<b>133,549.29</b>

**Group : [S2L3.7C1]    Interest Income**

**Subgroup : None**

10-00-00-34000	Interest Income	(171,980.00)	(65,476.03)
<b>Subtotal : None</b>		<b>(171,980.00)</b>	<b>(65,476.03)</b>
<b>Total [S2L3.7C1]</b>	<b>Interest Income</b>	<b>(171,980.00)</b>	<b>(65,476.03)</b>

**Group : [S2L3.9C1]    Administrative & General Recoverable Income**

**Subgroup : None**

10-00-00-32100	Office Personnel Income	(900.00)	(450.00)
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10-00-00-34600	Other Miscellaneous Income	(56,680.00)	(1,577.17)
<b>Subtotal : None</b>		<b>(57,580.00)</b>	<b>(2,027.17)</b>
<b>Total [S2L3.9C1]</b>	<b>Administrative &amp; General Recoverable Income</b>	<b>(57,580.00)</b>	<b>(2,027.17)</b>
<b>Group : [S2L3.10C1] Nursing Recoverable Income</b>			
<b>Subgroup : None</b>			
10-00-00-32200	Nursing Personnel Income	(4,271.00)	(11,146.85)
<b>Subtotal : None</b>		<b>(4,271.00)</b>	<b>(11,146.85)</b>
<b>Total [S2L3.10C1]</b>	<b>Nursing Recoverable Income</b>	<b>(4,271.00)</b>	<b>(11,146.85)</b>
<b>Group : [S2L3.11C1] Variable Recoverable Income</b>			
<b>Subgroup : None</b>			
10-00-00-32450	Therapy Personnel Income	(18,641.00)	(18,505.95)
10-00-00-32700	Dietary Personnel Income	(559.00)	0.00
10-00-00-32701	Dietary Consultant Income	0.00	(24,102.72)
10-00-00-32800	Groundskeeper & Maint Income	(22,614.00)	(21,333.38)
10-00-00-32900	Housekeeping Income	(2,296.00)	0.00
10-00-00-33000	Elders First Income	(42,871.00)	(29,299.78)
10-00-00-33300	Clergy Subsidy	(35,672.00)	(35,672.64)
10-00-00-33400	Rebates On Invoices Income	(22,740.00)	(53,386.22)
<b>Subtotal : None</b>		<b>(145,393.00)</b>	<b>(182,300.69)</b>
<b>Total [S2L3.11C1]</b>	<b>Variable Recoverable Income</b>	<b>(145,393.00)</b>	<b>(182,300.69)</b>
<b>Group : [S3L1.1C1] Director of Nurses Salary</b>			
<b>Subgroup : None</b>			
10-10-00-60200	Director Of Nursing	90,986.00	85,073.83
<b>Subtotal : None</b>		<b>90,986.00</b>	<b>85,073.83</b>
<b>Total [S3L1.1C1]</b>	<b>Director of Nurses Salary</b>	<b>90,986.00</b>	<b>85,073.83</b>
<b>Group : [S3L1.7C1] Registered Nurses Salaries</b>			
<b>Subgroup : None</b>			
10-10-00-60300	Assistant Don	90,739.00	92,389.45
10-10-00-60700	Medicare/Case Mgr	0.00	23,564.94
10-21-00-61000	Registered Nurses- Unit 1	111,877.00	119,022.86
10-22-00-61000	Registered Nurses- Unit 2	110,657.00	136,407.27
10-23-00-61000	Registered Nurses- Unit 3	102,097.00	82,655.82
10-24-00-61000	Registered Nurses- Unit 4	1,297.00	28,436.23
10-25-00-61000	Registered Nurses- Unit 5	4,072.00	9,172.53
10-26-00-61000	Registered Nurses- Unit 6	5,353.00	30,109.24
10-27-00-61000	Registered Nurses- Unit 7	98,769.00	97,253.46
10-29-00-60800	Management & Supervision	861,575.00	841,399.44
10-29-00-60950	Infection Control Personnel	77,952.00	61,645.62
<b>Subtotal : None</b>		<b>1,464,388.00</b>	<b>1,522,056.86</b>
<b>Total [S3L1.7C1]</b>	<b>Registered Nurses Salaries</b>	<b>1,464,388.00</b>	<b>1,522,056.86</b>
<b>Group : [S3L1.11C1] Registered Nurses Purchased Service Tempory Agency Staff</b>			
<b>Subgroup : None</b>			
10-29-00-73000	Rn Agency	789,146.00	394,137.03
<b>Subtotal : None</b>		<b>789,146.00</b>	<b>394,137.03</b>
<b>Total [S3L1.11C1]</b>	<b>Registered Nurses Purchased Service Tempory Agency Staff</b>	<b>789,146.00</b>	<b>394,137.03</b>
<b>Group : [S3L1.12C1] Licensed Practical Nurses Salary</b>			
<b>Subgroup : None</b>			
10-21-00-61100	Licensed Practical Nurses- Unit 1	439,149.00	380,574.74
10-22-00-61100	Licensed Practical Nurses- Unit 2	504,844.00	488,787.68
10-23-00-61100	Licensed Practical Nurses- Unit 3	379,851.00	301,624.10
10-24-00-61100	Licensed Practical Nurses- Unit 4	323,138.00	425,358.83
10-25-00-61100	Licensed Practical Nurses- Unit 5	208,685.00	265,935.51
10-26-00-61100	Licensed Practical Nurses- Unit 6	303,575.00	372,740.92
10-27-00-61100	Licensed Practical Nurses- Unit 7	443,642.00	522,780.09
<b>Subtotal : None</b>		<b>2,602,884.00</b>	<b>2,757,801.87</b>
<b>Total [S3L1.12C1]</b>	<b>Licensed Practical Nurses Salary</b>	<b>2,602,884.00</b>	<b>2,757,801.87</b>
<b>Group : [S3L1.16C1] Licensed Practical Nurses Purchased Service Tempory Agency Staff</b>			
<b>Subgroup : None</b>			
10-29-00-73100	Lpn Agency	1,127,473.00	982,432.98
<b>Subtotal : None</b>		<b>1,127,473.00</b>	<b>982,432.98</b>
<b>Total [S3L1.16C1]</b>	<b>Licensed Practical Nurses Purchased Service Tempory Agency Staff</b>	<b>1,127,473.00</b>	<b>982,432.98</b>
<b>Group : [S3L1.17C1] Certified Nurses Aides Salaries</b>			
<b>Subgroup : None</b>			
10-21-00-61200	Cna- Unit 1	590,663.00	680,336.64
10-22-00-61200	Cna- Unit 2	787,815.00	753,155.49
10-23-00-61200	Cna- Unit 3	687,953.00	697,337.08
10-24-00-61200	Cna- Unit 4	408,405.00	529,808.48
10-25-00-61200	Cna- Unit 5	425,146.00	469,414.75
10-26-00-61200	Cna- Unit 6	672,399.00	665,925.81
10-27-00-61200	Cna- Unit 7	565,435.00	607,529.53
10-29-00-61200	Cna	73,391.00	76,948.83
<b>Subtotal : None</b>		<b>4,211,207.00</b>	<b>4,480,456.61</b>
<b>Total [S3L1.17C1]</b>	<b>Certified Nurses Aides Salaries</b>	<b>4,211,207.00</b>	<b>4,480,456.61</b>
<b>Group : [S3L1.21C1] Certified Nurses Aides Purchased Service Tempory Agency Staff</b>			
<b>Subgroup : None</b>			
10-29-00-73200	Cna Agency	733,044.00	0.00

<b>Subtotal : None</b>		<b>733,044.00</b>	<b>0.00</b>
<b>Total [S3L1.21C1]</b>	<b>Certified Nurses Aides Purchased Service Temporary Agency</b>	<b>733,044.00</b>	<b>0.00</b>
<b>Group : [S3L2.1C1] Administration Salaries</b>			
<b>Subgroup : [S3L2.1C1] Administrator Salaries</b>			
10-90-00-60000	Administrator	132,814.00	131,793.15
<b>Subtotal [S3L2.1C1A] Administrator Salaries</b>		<b>132,814.00</b>	<b>131,793.15</b>
<b>Total [S3L2.1C1]</b>	<b>Administration Salaries</b>	<b>132,814.00</b>	<b>131,793.15</b>
<b>Group : [S3L2.7C1] Clerical Staff Salaries</b>			
<b>Subgroup : None</b>			
10-29-00-69000	Nursing Secretary	41,180.00	35,615.66
10-60-00-60800	Admissions MGMT & SUPV	78,350.00	75,777.23
10-95-00-60100	Assistant Administrator	40,521.00	30,368.01
10-95-00-69000	Clerical & Administrative	318,932.00	315,335.30
<b>Subtotal : None</b>		<b>478,983.00</b>	<b>457,096.20</b>
<b>Total [S3L2.7C1]</b>	<b>Clerical Staff Salaries</b>	<b>478,983.00</b>	<b>457,096.20</b>
<b>Group : [S3L2.10C1] Clerical Staff Purchased Service</b>			
<b>Subgroup : None</b>			
10-60-00-83000	Admissions Purchased Services	4,471.00	2,750.00
10-95-00-72000	Administrative Related Party Labor	0.00	1,397.19
10-95-00-83000	Administrative Purchased Services	8,439.00	13,821.00
<b>Subtotal : None</b>		<b>12,910.00</b>	<b>17,968.19</b>
<b>Total [S3L2.10C1]</b>	<b>Clerical Staff Purchased Service</b>	<b>12,910.00</b>	<b>17,968.19</b>
<b>Group : [S3L2.11C1] Electronic Data Processing, Payroll &amp; Bookkeeping Services</b>			
<b>Subgroup : None</b>			
10-95-00-83930	Payroll Services	29,400.00	30,934.14
<b>Subtotal : None</b>		<b>29,400.00</b>	<b>30,934.14</b>
<b>Total [S3L2.11C1]</b>	<b>Electronic Data Processing, Payroll &amp; Bookkeeping Services</b>	<b>29,400.00</b>	<b>30,934.14</b>
<b>Group : [S3L2.12C1] Office Supplies</b>			
<b>Subgroup : None</b>			
10-95-00-83920	Postage	6,629.00	5,512.79
10-95-00-84000	Administrative Supplies & Expenses	125,248.00	164,159.52
<b>Subtotal : None</b>		<b>131,877.00</b>	<b>169,672.31</b>
<b>Total [S3L2.12C1]</b>	<b>Office Supplies</b>	<b>131,877.00</b>	<b>169,672.31</b>
<b>Group : [S3L2.13C1] Telecommunications (e.g. Internet &amp; Phone)</b>			
<b>Subgroup : None</b>			
10-95-00-83940	Telephone/Cable	19,923.00	20,053.34
<b>Subtotal : None</b>		<b>19,923.00</b>	<b>20,053.34</b>
<b>Total [S3L2.13C1]</b>	<b>Telecommunications (e.g. Internet &amp; Phone)</b>	<b>19,923.00</b>	<b>20,053.34</b>
<b>Group : [S3L2.16C1] Advertising: Help Wanted</b>			
<b>Subgroup : None</b>			
10-80-00-83980	EF Advertising -Help Wanted	0.00	168.77
10-95-00-83980	Advertising - Help Wanted	10,822.00	14,020.46
<b>Subtotal : None</b>		<b>10,822.00</b>	<b>14,189.23</b>
<b>Total [S3L2.16C1]</b>	<b>Advertising: Help Wanted</b>	<b>10,822.00</b>	<b>14,189.23</b>
<b>Group : [S3L2.17C1] Licenses &amp; Dues: Patient Care Related Portion</b>			
<b>Subgroup : None</b>			
10-95-00-83960	Licenses, Dues & Fees	88,240.00	108,373.93
<b>Subtotal : None</b>		<b>88,240.00</b>	<b>108,373.93</b>
<b>Total [S3L2.17C1]</b>	<b>Licenses &amp; Dues: Patient Care Related Portion</b>	<b>88,240.00</b>	<b>108,373.93</b>
<b>Group : [S3L2.18C1] Continuing Professional Education / Training &amp; Development</b>			
<b>Subgroup : [S3L2.18C1] Nursing Job Related Education</b>			
10-28-00-80000	Cpr - Aed - Training	3,140.00	2,700.00
10-95-00-74200	Tuition Reimbursement	6,900.00	5,886.00
<b>Subtotal [S3L2.18C1] Nursing Job Related Education</b>		<b>10,040.00</b>	<b>8,586.00</b>
<b>Total [S3L2.18C1]</b>	<b>Continuing Professional Education / Training &amp; Development</b>	<b>10,040.00</b>	<b>8,586.00</b>
<b>Group : [S3L2.19C1] Accounting Services (not related to Appeals)</b>			
<b>Subgroup : None</b>			
10-95-00-83950	Accounting And Audit Services	47,034.00	45,999.96
<b>Subtotal : None</b>		<b>47,034.00</b>	<b>45,999.96</b>
<b>Total [S3L2.19C1]</b>	<b>Accounting Services (not related to Appeals)</b>	<b>47,034.00</b>	<b>45,999.96</b>
<b>Group : [S3L2.21C1] Insurance: Dept of Unemployment Assistance (DUA) Claims</b>			
<b>Subgroup : None</b>			
10-95-00-71200	Non Profit Des Claims	952.00	17,942.77
<b>Subtotal : None</b>		<b>952.00</b>	<b>17,942.77</b>
<b>Total [S3L2.21C1]</b>	<b>Insurance: Dept of Unemployment Assistance (DUA) Claims</b>	<b>952.00</b>	<b>17,942.77</b>
<b>Group : [S3L2.22C1] Other A &amp; G Expenses</b>			
<b>Subgroup : None</b>			
10-95-00-75100	Resident Covid Testing	0.00	110,790.00
10-95-00-86000	Restricted Donations Expense	0.00	2,644.10
10-95-00-86110	Award Banquet Expenses	6,636.00	7,000.00
10-95-00-86130	Golf Tournament Expenses	5,321.00	4,732.38

10-95-00-87000	Other Expenses - Misc.	5,253.00	18,520.80	
Subtotal : None		17,210.00	143,687.28	
Total [S3L2.22C1]	Other A & G Expenses	17,210.00	143,687.28	
Group : [S3L2B.1C1] Advertising Marketing				
Subgroup : None				
10-95-00-83985	Advertising - Promotional	4,366.00	3,639.89	
Subtotal : None		4,366.00	3,639.89	
Total [S3L2B.1C1]	Advertising Marketing	4,366.00	3,639.89	
Group : [S3L2B.2C1] Licenses & Dues Not Patient Related to Resident Care				
Subgroup : None				
10-95-00-86610	Lobbying Dues/Expense	155.00	46.32	
Subtotal : None		155.00	46.32	
Total [S3L2B.2C1]	Licenses & Dues Not Patient Related to Resident Care	155.00	46.32	
Group : [S3L2B.4C1] Legal: Appeal Service & DALA Filing Fees				
Subgroup : [S3L2B.4C1] Legal Appeal Service				
10-95-00-83970	Legal Appeal Services	498.00	498.00	
Subtotal [S3L2B.4C1]/Legal Appeal Service		498.00	498.00	
Total [S3L2B.4C1]	Legal: Appeal Service & DALA Filing Fees	498.00	498.00	
Group : [S3L2B.6C1] Legal: Other				
Subgroup : None				
10-95-00-83975	Legal Other	22,358.00	19,021.41	
Subtotal : None		22,358.00	19,021.41	
Total [S3L2B.6C1]	Legal: Other	22,358.00	19,021.41	
Group : [S3L2B.8C1] Management Company Fees				
Subgroup : None				
10-95-00-84200	Management Fees	580,000.00	579,618.96	
Subtotal : None		580,000.00	579,618.96	
Total [S3L2B.8C1]	Management Company Fees	580,000.00	579,618.96	
Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest				
Subgroup : None				
10-95-00-86600	Penalty	0.00	57,503.90	
Subtotal : None		0.00	57,503.90	
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including Interest	0.00	57,503.90	
Group : [S3L2B.14C1] Bad Debt Expenses				
Subgroup : None				
10-95-00-89000	Bad Accounts	30,000.00	30,001.23	
10-95-00-89900	Write off - DHFO Balance	709,250.00	0.00	
Subtotal : None		739,250.00	30,001.23	
Total [S3L2B.14C1]	Bad Debt Expenses	739,250.00	30,001.23	
Group : [S3L2B.15C1] User Fee Assessment				
Subgroup : None				
10-95-00-85000	User Fee	580,409.00	169,737.09	
Subtotal : None		580,409.00	169,737.09	
Total [S3L2B.15C1]	User Fee Assessment	580,409.00	169,737.09	
Group : [S3L3.1C1] Staff Development Coordinator Salaries				
Subgroup : None				
10-12-00-60800	Staff Development MGMT & SUPV	79,383.00	73,202.56	
Subtotal : None		79,383.00	73,202.56	
Total [S3L3.1C1]	Staff Development Coordinator Salaries	79,383.00	73,202.56	
Group : [S3L3.5C1] Plant Operations: Salaries				
Subgroup : None				
10-64-00-65300	Maintenance Personnel	300,064.00	340,770.52	
10-64-00-70020	Maintenance Employees @ MAR	1,824.00	1,893.48	
10-64-00-70030	Maintenance Employees @ MAD	1,971.00	2,115.15	
10-64-00-70040	Maintenance Employees @ OLH	4,410.00	4,254.20	
10-64-00-70050	Maintenance Employees @ SHH	4,540.00	4,809.88	
10-64-00-70080	Maintenance Employees @ CMR	4,433.00	3,573.05	(859.95)
10-64-00-70090	Maintenance Employees @ DHFO	1,387.00	1,312.32	
Subtotal : None		318,629.00	358,728.60	
Total [S3L3.5C1]	Plant Operations: Salaries	318,629.00	358,728.60	
Group : [S3L3.8C1] Plant Operations: Purchased Service				
Subgroup : None				
10-28-00-83000	Nursing Purchased Services	806.00	864.21	
10-64-00-83000	Plant Operations Purchased Services	333,233.00	320,200.80	
Subtotal : None		334,039.00	321,065.01	
Total [S3L3.8C1]	Plant Operations: Purchased Service	334,039.00	321,065.01	
Group : [S3L3.9C1] Plant Operations: Supplies & Expenses				
Subgroup : None				
10-64-00-84000	Plant Operations Supplies & Expenses	103,961.00	110,337.50	
Subtotal : None		103,961.00	110,337.50	
Total [S3L3.9C1]	Plant Operations: Supplies & Expenses	103,961.00	110,337.50	

<b>Group : [S3L3.10C1] Plant Operations: Utilities</b>			
<b>Subgroup : None</b>			
10-64-00-81000	Electricity	161,407.00	161,860.80
10-64-00-81100	Gas	108,388.00	155,779.20
10-64-00-81200	Oil	1,885.00	649.04
10-64-00-81300	Water	67,219.00	76,093.48
<b>Subtotal : None</b>		<b>338,899.00</b>	<b>394,382.52</b>
<b>Total [S3L3.10C1]</b>	<b>Plant Operations: Utilities</b>	<b>338,899.00</b>	<b>394,382.52</b>
<b>Group : [S3L3.13C1] Dietician: Salaries</b>			
<b>Subgroup : None</b>			
10-50-00-63000	Dietician	0.00	29,351.62
<b>Subtotal : None</b>		<b>0.00</b>	<b>29,351.62</b>
<b>Total [S3L3.13C1]</b>	<b>Dietician: Salaries</b>	<b>0.00</b>	<b>29,351.62</b>
<b>Group : [S3L3.16C1] Dietician: Purchased Service</b>			
<b>Subgroup : None</b>			
10-50-00-72300	Dietician Consultants	82,625.00	35,804.00
<b>Subtotal : None</b>		<b>82,625.00</b>	<b>35,804.00</b>
<b>Total [S3L3.16C1]</b>	<b>Dietician: Purchased Service</b>	<b>82,625.00</b>	<b>35,804.00</b>
<b>Group : [S3L3.18C1] Dietary: Salaries</b>			
<b>Subgroup : None</b>			
10-50-00-63100	Nutritional Services Personnel	1,067,739.00	1,023,601.42
10-50-00-70050	Employees @ SHH	0.00	20,090.74
<b>Subtotal : None</b>		<b>1,067,739.00</b>	<b>1,043,692.16</b>
<b>Total [S3L3.18C1]</b>	<b>Dietary: Salaries</b>	<b>1,067,739.00</b>	<b>1,043,692.16</b>
<b>Group : [S3L3.21C1] Dietary: Food</b>			
<b>Subgroup : None</b>			
10-28-00-78000	Food/ Supp-Tube Feed	3,722.00	2,405.92
10-28-00-78200	Nursing - Dietary Supplements	50,552.00	37,638.05
10-50-00-78100	Nutritional Ser - Food	560,444.00	509,971.96
10-50-00-78200	Nutritional Ser - Dietary Supplements	59,302.00	45,055.69
<b>Subtotal : None</b>		<b>674,020.00</b>	<b>595,071.62</b>
<b>Total [S3L3.21C1]</b>	<b>Dietary: Food</b>	<b>674,020.00</b>	<b>595,071.62</b>
<b>Group : [S3L3.22C1] Dietary: Purchased Service</b>			
<b>Subgroup : None</b>			
10-50-00-83000	Nutritional Purchased Services	3,164.00	25,930.13
<b>Subtotal : None</b>		<b>3,164.00</b>	<b>25,930.13</b>
<b>Total [S3L3.22C1]</b>	<b>Dietary: Purchased Service</b>	<b>3,164.00</b>	<b>25,930.13</b>
<b>Group : [S3L3.23C1] Dietary: Supplies &amp; Expenses</b>			
<b>Subgroup : None</b>			
10-50-00-84000	Nutritional Supplies & Expenses	92,799.00	81,831.62
<b>Subtotal : None</b>		<b>92,799.00</b>	<b>81,831.62</b>
<b>Total [S3L3.23C1]</b>	<b>Dietary: Supplies &amp; Expenses</b>	<b>92,799.00</b>	<b>81,831.62</b>
<b>Group : [S3L3.24C1] Housekeeping / Laundry: Salaries</b>			
<b>Subgroup : [S3L3.24C]Housekeeping Salaries</b>			
10-62-00-65100	Housekeeping Personnel	628,996.00	609,960.86
<b>Subtotal [S3L3.24C1A]Housekeeping Salaries</b>		<b>628,996.00</b>	<b>609,960.86</b>
<b>Subgroup : [S3L3.24C]Laundry Salaries</b>			
10-63-00-65000	Laundry Personnel	179,365.00	144,756.64
<b>Subtotal [S3L3.24C1E]Laundry Salaries</b>		<b>179,365.00</b>	<b>144,756.64</b>
<b>Total [S3L3.24C1]</b>	<b>Housekeeping / Laundry: Salaries</b>	<b>808,361.00</b>	<b>754,717.50</b>
<b>Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service</b>			
<b>Subgroup : [S3L3.27C]Housekeeping Purchased Service</b>			
10-62-00-83000	Housekeeping Purchased Services	0.00	(212.00)
<b>Subtotal [S3L3.27C1A]Housekeeping Purchased Service</b>		<b>0.00</b>	<b>(212.00)</b>
<b>Subgroup : [S3L3.27C]Laundry Purchased Service</b>			
10-63-00-72000	Laundry Related Party Labor	86,203.00	101,093.04
10-63-00-83000	Laundry Purchased Services	0.00	2,017.83
<b>Subtotal [S3L3.27C1E]Laundry Purchased Service</b>		<b>86,203.00</b>	<b>103,110.87</b>
<b>Total [S3L3.27C1]</b>	<b>Housekeeping / Laundry: Purchased Service</b>	<b>86,203.00</b>	<b>102,898.87</b>
<b>Group : [S3L3.28C1] Housekeeping / Laundry: Supplies &amp; Expense</b>			
<b>Subgroup : [S3L3.28C]Housekeeping Supplies &amp; Expenses</b>			
10-62-00-84000	Housekeeping Supplies & Expenses	80,789.00	69,256.85
<b>Subtotal [S3L3.28C1A]Housekeeping Supplies &amp; Expenses</b>		<b>80,789.00</b>	<b>69,256.85</b>
<b>Subgroup : [S3L3.28C]Laundry Supplies &amp; Expense</b>			
10-63-00-84000	Laundry Supplies & Expenses	23,042.00	28,000.03
<b>Subtotal [S3L3.28C1E]Laundry Supplies &amp; Expense</b>		<b>23,042.00</b>	<b>28,000.03</b>
<b>Total [S3L3.28C1]</b>	<b>Housekeeping / Laundry: Supplies &amp; Expense</b>	<b>103,831.00</b>	<b>97,256.88</b>
<b>Group : [S3L3.29C1] Housekeeping / Laundry: Linen &amp; Bedding</b>			
<b>Subgroup : None</b>			



10-63-00-79000	Linen And Bedding	14,455.00	14,436.96
Subtotal : None		14,455.00	14,436.96
Total [S3L3.29C1]	Housekeeping / Laundry: Linen & Bedding	14,455.00	14,436.96
Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries			
Subgroup : None			
10-10-00-60500	Ward Clerks & Nursing Sec.	45,581.00	81,060.82
10-30-00-69000	Medical Records	32,097.00	33,097.53
10-61-00-69000	Staffing Coordinator	36,017.00	45,934.49
Subtotal : None		113,695.00	160,092.84
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salaries	113,695.00	160,092.84
Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries			
Subgroup : [S3L3.40C1A] MMQ Salaries			
10-30-00-60600	Mgmt Minutes Eval Nurses Mmq	0.00	2,878.58
Subtotal [S3L3.40C1A] MMQ Salaries		0.00	2,878.58
Subgroup : [S3L3.40C1E] MDS Salaries			
10-10-00-60400	Mds	253,566.00	389,945.04
Subtotal [S3L3.40C1E] MDS Salaries		253,566.00	389,945.04
Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	253,566.00	392,823.62
Group : [S3L3.43C1] MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			
Subgroup : None			
10-28-00-72000	Nursing Related Party Labor	66,821.00	15,043.27
Subtotal : None		66,821.00	15,043.27
Total [S3L3.43C1]	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	66,821.00	15,043.27
Group : [S3L3.47C1] Behavioral Health Specialist: Purchased Service			
Subgroup : None			
10-51-00-83100	Behavioral Health Purchased services	696.00	0.00
Subtotal : None		696.00	0.00
Total [S3L3.47C1]	Behavioral Health Specialist: Purchased Service	696.00	0.00
Group : [S3L3.48C1] Social Service Worker: Salaries			
Subgroup : None			
10-51-00-64000	Social Worker	189,225.00	197,621.68
Subtotal : None		189,225.00	197,621.68
Total [S3L3.48C1]	Social Service Worker: Salaries	189,225.00	197,621.68
Group : [S3L3.60C1] Direct Restorative Therapy: Salaries			
Subgroup : None			
10-44-00-62000	Therapist, Salaries	48,529.00	52,494.41
10-44-00-70020	Employees @ MAR	0.00	32.00
10-44-00-70030	Employees @ MAD	15,480.00	15,539.82
10-44-00-70050	Employees @ SHH	0.00	96.00
Subtotal : None		64,009.00	68,162.23
Total [S3L3.60C1]	Direct Restorative Therapy: Salaries	64,009.00	68,162.23
Group : [S3L3.62C1] Direct Restorative Therapy: Consultants			
Subgroup : None			
10-41-00-72600	Therapist Consultants Direct PT	104,462.01	72,052.33
10-41-00-72700	Therapist Consultants Indirect PT	190,688.62	332,842.52
10-41-00-72800	All Inclusive PT	214,617.21	168,553.62
10-42-00-72600	Therapist Consultants Direct OT	97,323.51	67,449.58
10-42-00-72700	Therapist Consultants Indirect OT	253,365.15	277,378.03
10-42-00-72800	All Inclusive OT	211,091.86	201,975.87
10-43-00-72600	Therapist Consultants Direct ST	45,388.16	33,450.59
10-43-00-72700	Therapist Consultants Indirect ST	64,879.81	54,026.62
10-43-00-72800	All Inclusive ST	55,769.16	60,260.82
10-44-00-72000	Respiratory Related Party Labor	95.00	31.23
Subtotal : None		1,237,680.49	1,268,021.21
Total [S3L3.62C1]	Direct Restorative Therapy: Consultants	1,237,680.49	1,268,021.21
Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries			
Subgroup : None			
10-40-00-66000	Therapeutic Activities Personnel	340,223.00	341,256.52
10-52-00-67000	Pastoral Care Personnel	63,885.00	65,164.53
10-52-00-67100	Chaplain'S Salary Religious	37,224.00	39,440.14
Subtotal : None		441,332.00	445,861.19
Total [S3L3.64C1]	Recreational Therapy/Activities: Salaries	441,332.00	445,861.19
Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service			
Subgroup : None			
10-40-00-80200	Ther Activities Eden Concept	1,590.00	1,908.00
10-40-00-83000	Therapeutic Purchased Services	5,795.00	3,925.00
10-52-00-83000	Pastoral Care Purchased Services	125.00	0.00
10-80-00-72000	EF Related Party Labor	40,003.00	31,680.25
Subtotal : None		47,513.00	37,513.25
Total [S3L3.67C1]	Recreational Therapy/Activities: Purchased Service	47,513.00	37,513.25
Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses			
Subgroup : None			
10-40-00-84000	Therapeutic Supplies & Expenses	6,159.00	7,836.97

10-52-00-84000	Pastoral Care Supplies & Expenses	567.00	350.95
10-80-00-84000	EF Supplies & Expenses	10.00	79.83
10-95-00-84100	Chapel Supplies	574.00	319.50
Subtotal : None		7,310.00	8,587.25
Total [S3L3.68C1]	Recreational Therapy/Activities: Supplies & Expenses	7,310.00	8,587.25
Group : [S3L3.78C1] Travel: Motor Vehicle Expense			
Subgroup : None			
10-80-00-74100	EF Mileage Reimbursement	1,078.00	739.79
10-95-00-74100	Mileage Reimbursement	1,480.00	1,614.60
10-95-00-82200	Insurance Motor Vehicle	13,546.00	12,022.20
10-95-00-82300	Motor Vehicle Expense	15,604.00	26,234.32
Subtotal : None		31,708.00	40,610.91
Total [S3L3.78C1]	Travel: Motor Vehicle Expense	31,708.00	40,610.91
Group : [S3L3.79C1] Variable Other Required Education			
Subgroup : None			
10-95-00-80100	Employee Meeting/Education Exp	7,138.00	5,671.80
Subtotal : None		7,138.00	5,671.80
Total [S3L3.79C1]	Variable Other Required Education	7,138.00	5,671.80
Group : [S3L3.82C1] Physician Services: Medical Director			
Subgroup : None			
10-30-00-72100	Medical Director	65,000.00	64,999.26
Subtotal : None		65,000.00	64,999.26
Total [S3L3.82C1]	Physician Services: Medical Director	65,000.00	64,999.26
Group : [S3L3.85C1] Physician Services: Employee Physicals			
Subgroup : None			
10-95-00-74000	Employee Physical Exams	3,024.00	3,440.90
10-95-00-75000	Employee Covid Testing	0.00	288,694.52
Subtotal : None		3,024.00	292,135.42
Total [S3L3.85C1]	Physician Services: Employee Physicals	3,024.00	292,135.42
Group : [S3L3.86C1] Physician Services: Other			
Subgroup : None			
10-30-00-72400	Dentist Ddm	20,938.00	20,938.44
10-30-00-83000	Medical SRVS. Purchased Services	42,853.00	52,016.34
Subtotal : None		63,791.00	72,954.78
Total [S3L3.86C1]	Physician Services: Other	63,791.00	72,954.78
Group : [S3L3.87C1] Legend Drugs			
Subgroup : None			
10-75-00-76100	Prescription Drugs - Billable	163,976.11	127,185.05
10-75-00-76200	Iv Therapy - Billable	0.23	1,180.00
10-75-00-76400	Lab Fees - Billable	26,069.00	11,662.63
10-75-00-76500	Ambulance - Billable	0.00	12,704.24
10-75-00-76600	Mod Barium Swallow - Billable	1,101.00	0.00
10-75-00-76800	Radiology - Billable	9,996.00	11,343.29
Subtotal : None		201,142.34	164,075.21
Total [S3L3.87C1]	Legend Drugs	201,142.34	164,075.21
Group : [S3L3.89C1] House Supplies Not Resold			
Subgroup : None			
10-28-00-77100	Prescription Drugs - Non Billable	57,467.74	10,379.83
10-28-00-77500	Ambulance - Non Billable	18,846.00	1,694.42
10-28-00-84000	Nursing Supplies & Expenses	475,478.37	455,326.24
10-41-00-84000	Supplies And Expenses PT	8,611.00	4,768.03
10-42-00-84000	Supplies And Expenses OT	0.00	2,282.98
10-44-00-84000	Respit Therapy Supplies & Expenses	10,643.00	5,590.22
10-75-00-84000	Medicare Anc. Supplies & Expenses	0.00	962.74
Subtotal : None		571,046.11	481,004.46
Total [S3L3.89C1]	House Supplies Not Resold	571,046.11	481,004.46
Group : [S3L3.92C1] Pharmacy Consultant			
Subgroup : None			
10-30-00-72500	Management Consultants	27,236.00	26,062.00
Subtotal : None		27,236.00	26,062.00
Total [S3L3.92C1]	Pharmacy Consultant	27,236.00	26,062.00
Group : [S3L4.1C1] Depreciaton			
Subgroup : [S3L4.1C1]Improvements Depreciation			
10-70-00-90130	Depreciation - Building Imp.	196,123.00	193,773.81
10-70-00-95030	Depreciation - Land Improvements	12,225.00	10,932.17
Subtotal [S3L4.1C1B] Improvements Depreciation		208,348.00	204,705.98
Subgroup : [S3L4.1C1]Equipment Depreciation			
10-70-00-90200	Depreciation - Equipment	96,637.00	95,662.17
Subtotal [S3L4.1C1C] Equipment Depreciation		96,637.00	95,662.17
Subgroup : [S3L4.1C1]Software Depreciaton			
10-70-00-90510	Depreication - Software	0.00	483.34
Subtotal [S3L4.1C1D] Software Depreciaton		0.00	483.34
Total [S3L4.1C1]	Depreciaton	304,985.00	300,851.49

Group : [S3L4.2C1]	Long Term Interest Expense SNF-CR		
Subgroup : None			
10-70-00-88000	Interest Expense Long Term	24,986.00	25,915.05
Subtotal : None		24,986.00	25,915.05
Total [S3L4.2C1]	Long Term Interest Expense SNF-CR	24,986.00	25,915.05
Group : [S3L4.6C1]	Building Insurance Expense-SNF-CR		
Subgroup : None			
10-95-00-82000	Property Insurance	197,225.00	179,514.90
Subtotal : None		197,225.00	179,514.90
Total [S3L4.6C1]	Building Insurance Expense-SNF-CR	197,225.00	179,514.90
Group : [S3L4.8C1]	Real Estate Tax Expense-SNF-CR		
Subgroup : None			
10-64-00-82400	Real Estate Taxes	2,697.00	2,715.04
Subtotal : None		2,697.00	2,715.04
Total [S3L4.8C1]	Real Estate Tax Expense-SNF-CR	2,697.00	2,715.04
Group : [CLA-53.01]	LA-Group Health/Life		
Subgroup : None			
10-95-00-71300	Health Insurance	953,137.00	922,019.85
10-95-00-71350	Religious Health Insurance	21,501.00	20,692.58
10-95-00-71400	Life & Disability	77,283.00	76,729.89
Subtotal : None		1,051,921.00	1,019,442.32
Total [CLA-53.01]	LA-Group Health/Life	1,051,921.00	1,019,442.32
Group : [CLA-53.02]	LA-Employee Pensions		
Subgroup : None			
10-95-00-71600	Pension	458,340.00	445,572.60
10-95-00-71650	Religious Pension	8,400.00	7,200.00
Subtotal : None		466,740.00	452,772.60
Total [CLA-53.02]	LA-Employee Pensions	466,740.00	452,772.60
Group : [CLA-53.03]	LA-Employee Benefits		
Subgroup : None			
10-95-00-71700	Other Employee Benefits	25,655.00	23,196.59
Subtotal : None		25,655.00	23,196.59
Total [CLA-53.03]	LA-Employee Benefits	25,655.00	23,196.59
Group : [CLA-53.04]	LA-Payroll Taxes		
Subgroup : None			
10-95-00-71000	Payroll Taxes	897,559.00	944,316.19
Subtotal : None		897,559.00	944,316.19
Total [CLA-53.04]	LA-Payroll Taxes	897,559.00	944,316.19
Group : [CLA-53.05]	LA-Workers Comp		
Subgroup : None			
10-95-00-71500	Workers Compensation	249,951.00	185,964.25
Subtotal : None		249,951.00	185,964.25
Total [CLA-53.05]	LA-Workers Comp	249,951.00	185,964.25
Group : [9999]	Not Used		
Subgroup : None			
9100	Payroll Taxes - Health Services	862,601.00	0.00
9100A	Payroll Taxes Allocation	(862,601.00)	0.00
9101	Employee Benefits - Health Services	1,738,938.00	0.00
9101A	Employee Benefits Allocation	(1,738,938.00)	0.00
9102	Occupancy - M&G	67,353.00	0.00
9102A	Occupancy Allocation	(67,353.00)	0.00
Subtotal : None		0.00	0.00
Total [9999]	Not Used	0.00	0.00
	NET (INCOME) LOSS	0.00	0.00
	Sum of Account Groups	0.00	0.00

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