

Client: **A368056 - Eastern Orthodox Management Corporation**
Engagement: **MDMC 2023 - Holy Trinity Nursing & Rehabilitation**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF TB Report**

Account		Description	PP-1	FS	JE Ref #	CAIDJE	CAID
			12/31/2022	12/31/2023			12/31/2023
Group : [BS]		Balance Sheet					
Subgroup : None							
101200	Cash - Operating: 4999		43,205.11	2,428.51		0.00	2,428.51
101250	Cash - Operating (New) : 7778		451,655.50	127,636.04		0.00	127,636.04
101300	Cash - Checking MMA: 2331		160,503.84	1,803.04		0.00	1,803.04
102000	Cash - Payroll: 5004		(301.78)	0.00		0.00	0.00
103000	Cash - Petty		250.00	250.00		0.00	250.00
104600	Property Insurance Escrow		151,084.48	377,711.37		0.00	377,711.37
104700	MIP Escrow Wells Fargo		15,433.67	15,803.72		0.00	15,803.72
104800	MIP Escrow Prudential		1,773.27	0.00		0.00	0.00
105200	Replacement Reserve		410,381.42	193,427.62		0.00	193,427.62
105300	Cash - Patient Needs Account		49,494.03	49,319.35		0.00	49,319.35
105400	Cash- Resident Counsel		2,163.35	2,164.42		0.00	2,164.42
106010	A/R - Medicare A R & B		454,205.16	277,563.72		0.00	277,563.72
106200	A/R - Medicaid R & B		428,743.41	192,704.75		0.00	192,704.75
106210	A/R - Welfare Colns Part A		36,701.41	12,537.80		0.00	12,537.80
106220	A/R - Welfare Colns Part B		41,664.40	2,950.79		0.00	2,950.79
106300	A/R - Welfare - Resource		58,410.91	76,744.38		0.00	76,744.38
106400	A/R - MCD SCO - R & B		309,226.22	345,916.19		0.00	345,916.19
106500	A/R - Medicare B		2,888.74	14,396.13		0.00	14,396.13
106600	A/R - Medicaid Pending R & B		36,360.99	85,636.68		0.00	85,636.68
107100	A/R - Blue Cross R & B		60,905.00	29,173.00		0.00	29,173.00
107110	A/R - Blue Cross Part B		24,554.16	754.15		0.00	754.15
107120	A/R - HMO Blue R & B		153,139.27	186,016.99		0.00	186,016.99
107200	A/R - Commercial Ins R & B		20,514.73	0.06		0.00	0.06
107210	A/R - Commercial Colns Part A		83,129.30	44,800.00		0.00	44,800.00
107220	A/R - Commercial Colns Part B		1,809.73	1,521.23		0.00	1,521.23
107300	A/R - Fallon R & B		31,142.31	73,621.93		0.00	73,621.93
107310	A/R - Fallon Part B		3,546.92	4,198.24		0.00	4,198.24
107500	A/R - Pilgrim R & B		4,928.00	8,799.58		0.00	8,799.58
107600	A/R - Tufts R & B		116,610.91	70,634.70		0.00	70,634.70
107610	A/R - Tufts Part B		5,667.73	2,684.72		0.00	2,684.72
107700	A/R - Evercare R & B		75,284.46	145,927.74		0.00	145,927.74
107710	A/R - Evercare Part B		5,967.10	12,125.00		0.00	12,125.00
108000	A/R - Private R & B		238,898.93	258,951.53		0.00	258,951.53
108010	A/R - Private Colns Part A		75,570.59	62,195.27		0.00	62,195.27
108020	A/R - Private Colns Part B		540.00	186.28		0.00	186.28
114000	Reserve For Bad Debts		(407,258.92)	(494,543.88)		0.00	(494,543.88)
118000	Other Receivables		2,140,109.00	3,200.00		0.00	3,200.00
125000	Patient Exchange		8,489.50	0.00		0.00	0.00
128000	Prepaid Insurance		129,378.89	105,785.17		0.00	105,785.17
128100	Deposits		7,885.00	33,121.22		0.00	33,121.22
130000	Prepaid Expense		227,763.60	94,539.89		0.00	94,539.89
140200	Investments		10,266,475.53	12,043,981.20		0.00	12,043,981.20
140300	Investments - Operating		10.68	10.68		0.00	10.68
141000	Investment In Beneficial Inte		644,848.37	717,177.47		0.00	717,177.47
151100	Land		985,183.22	985,183.22		0.00	985,183.22
152100	Building		5,507,855.94	5,507,855.94		0.00	5,507,855.94
152200	Accum Depreciation - Building		(3,924,358.20)	(4,062,058.20)		0.00	(4,062,058.20)
161100	Building Improvements		1,005,038.53	1,236,739.20		0.00	1,236,739.20
161200	Accum Depreciation - Building		(418,081.29)	(471,506.96)		0.00	(471,506.96)
164000	Furniture & Fixtures		358,825.10	690,441.55		0.00	690,441.55
164100	Accum Depreciation - Furnitur		(195,495.11)	(216,103.44)		0.00	(216,103.44)
165100	Equipment		1,805,456.05	2,769,343.74		0.00	2,769,343.74
165200	Accum Depreciation - Equipment		(1,186,593.96)	(1,358,495.93)		0.00	(1,358,495.93)
165500	Software		6,500.00	6,500.00		0.00	6,500.00
165600	Accum Depreciation - Computer		(6,500.00)	(6,500.00)		0.00	(6,500.00)
181000	Mortgage Acquisition Costs		142,614.81	142,614.81		0.00	142,614.81
181100	Accum AMORT - M.A.C.		(69,545.18)	(73,180.22)		0.00	(73,180.22)
201000	Line of Credit/Loan		0.00	(461,397.27)		0.00	(461,397.27)
202000	Accounts Payable		(291,067.82)	(363,105.47)		0.00	(363,105.47)
202300	Line of Credit/Loan		(359,999.84)	0.00		0.00	0.00
203000	Accrued Expenses		(279,925.72)	(281,319.42)		0.00	(281,319.42)
203100	Accrued Audit/Tax Expense		(35,345.01)	(35,502.01)		0.00	(35,502.01)
211600	Deferred Finance Agreement		(71,310.39)	0.00		0.00	0.00
215000	Uncashed Payroll Checks		(10,269.13)	(10,382.10)		0.00	(10,382.10)
216000	AR Credit Balance		(246,888.24)	(243,658.00)		0.00	(243,658.00)
217000	Accrued Interest		(21,026.01)	(21,026.01)		0.00	(21,026.01)
219000	Accrued Salaries		(146,040.86)	(176,043.72)		0.00	(176,043.72)
219100	Earned Time Liability		(226,422.16)	(241,168.85)		0.00	(241,168.85)
221400	Accrued Payroll Taxes		(28,493.43)	(31,916.78)		0.00	(31,916.78)
222000	403B Withheld		(4,000.64)	(6,586.21)		0.00	(6,586.21)
222050	403B Loan Repayment		(523.98)	(636.22)		0.00	(636.22)
223000	Patient Trust Fund		(49,494.03)	(49,319.35)		0.00	(49,319.35)
223400	Resident Counsel Fund		(2,163.35)	(2,164.42)		0.00	(2,164.42)
232000	Mortgage - Wells Fargo		(4,503,272.28)	(4,501,668.36)		0.00	(4,501,668.36)
234000	Mortgage - Prudential		(359,834.75)	0.00		0.00	0.00
235000	Current Maturities on LT Debt - Wells Fargo		(109,638.00)	0.00		0.00	0.00
235001	Current Maturities on LT Debt - Prudential		(20,409.00)	0.00		0.00	0.00
263010	Unrestricted Net Assets		(5,129,477.19)	(9,670,740.40)		0.00	(9,670,740.40)
269400	Profit/Loss Current		0.00	4,100,205.03		0.00	4,100,205.03
269500	Temp Restricted Net Assets		(3,707,694.00)	(1,595,903.00)		0.00	(1,595,903.00)
269600	Perm Restricted Net Assets		(6,652,508.00)	(6,652,508.00)		0.00	(6,652,508.00)
300000	Release From Temp Restricted		437,988.00	78,660.68		0.00	78,660.68
301000	Release Unrest Net Assets		(437,988.00)	(78,660.68)		0.00	(78,660.68)
Subtotal : None			(1,671,149.00)	89,849.83		0.00	89,849.83
Total [BS] Balance Sheet			(1,671,149.00)	89,849.83		0.00	89,849.83
Group : [IS]		Income Statement					
Subgroup : None							
302000	Income Hospice GIP		(460.00)	0.00		0.00	0.00

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			12/31/2022	12/31/2023			12/31/2023
302100	Private Income		(1,575,601.74)	(1,290,067.74)		0.00	(1,290,067.74)
3022.6	Medicaid Resource Revenue		0.00	0.00		0.00	0.00
					CAIDJE -	(0.00)	
302200	Medicare Income		(2,516,397.02)	(1,819,965.32)		0.00	(1,819,965.32)
302250	Medicare Income - PYA		(32,506.56)	(43,073.31)		0.00	(43,073.31)
302300	Medicaid Income		(5,549,045.00)	(6,361,680.77)		0.00	(6,361,680.77)
					CAIDJE -	(0.00)	
302600	Blue Cross R & B		(379,263.79)	(190,166.21)		0.00	(190,166.21)
302700	MCD SCO Income		(4,703,500.00)	(4,288,921.58)		0.00	(4,288,921.58)
302900	Commercial Insurance R & B		(222,805.00)	(267,360.00)		0.00	(267,360.00)
303000	HMO Blue R & B		5,582.19	44,627.73		0.00	44,627.73
303100	Fallon R & B		(212,725.00)	(323,781.88)		0.00	(323,781.88)
303200	Pilgrim Health R & B		(26,920.00)	(18,480.00)		0.00	(18,480.00)
303300	Tufts R & B		(381,070.08)	(246,893.49)		0.00	(246,893.49)
303400	Medicaid Pending Income		(13,697.20)	(154,000.00)		0.00	(154,000.00)
303500	Evercare R & B		(351,780.12)	(379,016.57)		0.00	(379,016.57)
304000	Respite R & B		1,228.36	0.00		0.00	0.00
310000	Contr Allow - Medicaid		2,403,665.39	2,259,651.58		0.00	2,259,651.58
310100	Contr Allow - MCD SCO		1,827,440.16	1,416,342.94		0.00	1,416,342.94
312200	Contr Allow - Medicare A		(1,470,865.87)	(1,013,901.29)		0.00	(1,013,901.29)
312300	Contr Allow - HMO A		(69,812.19)	(70,852.60)		0.00	(70,852.60)
312400	Contr Allow - Commercial ins		5,920.53	2,520.00		0.00	2,520.00
315000	Vending Machine Income		(264.53)	(64.76)		0.00	(64.76)
315500	Guest Meal Income		0.00	(20.00)		0.00	(20.00)
315600	Telephone Income		(4,598.71)	(5,412.58)		0.00	(5,412.58)
318000	Interest Income		(1,165.42)	(216,209.56)		0.00	(216,209.56)
318800	Donations - Activities		(50.00)	0.00		0.00	0.00
318900	Donations		(61,867.56)	(58,729.50)		0.00	(58,729.50)
318950	Covid Stimulus Payments		(583,255.29)	(50,880.00)		0.00	(50,880.00)
318975	In Kind Donations		(737,689.02)	(305,055.04)		0.00	(305,055.04)
319000	Miscellaneous Income		(3,085.50)	0.00		0.00	0.00
319051	MA CommonWealth Grant		(64,000.00)	0.00		0.00	0.00
319100	Other Income		(35,065.73)	(9,207.40)		0.00	(9,207.40)
319300	Temp Restricted Donations		(92,623.24)	0.00		0.00	0.00
319500	Dividend Income		(345,128.40)	(283,293.65)		0.00	(283,293.65)
320000	Realized Gain/(Loss) Investme		(13,587.16)	147,914.03		0.00	147,914.03
321000	Unrealized Gain/(Loss) Invest		2,330,501.42	(1,652,282.88)		0.00	(1,652,282.88)
322200	Contr Allow - Medicare B		1,565.60	1,006.99		0.00	1,006.99
371100	Pharmacy Income Private		(447.54)	116.42		0.00	116.42
371200	Pharmacy Income Part A		(133,541.88)	(160,772.75)		0.00	(160,772.75)
371300	Pharmacy Income Medicaid		(750.11)	0.00		0.00	0.00
371500	Pharmacy Income HMO		(102,739.29)	(126,463.20)		0.00	(126,463.20)
372100	Physical Therapy Private		(82.28)	82.28		0.00	82.28
372200	Physical Therapy Part A		(385,332.52)	(298,251.01)		0.00	(298,251.01)
372300	Physical Therapy Medicaid		(860.29)	(259.09)		0.00	(259.09)
372500	Physical Therapy HMO		(292,613.36)	(283,390.90)		0.00	(283,390.90)
372800	Physical Therapy Medicare B		(16,870.56)	(20,499.82)		0.00	(20,499.82)
372900	Physical Therapy HMO Part B		(14,566.53)	(9,861.28)		0.00	(9,861.28)
373100	Occupational Therapy Private		(123.42)	123.42		0.00	123.42
373200	Occupational Therapy Part A		(361,328.91)	(295,950.58)		0.00	(295,950.58)
373500	Occupational Therapy HMO		(284,135.93)	(266,868.15)		0.00	(266,868.15)
373800	Occupational Therapy Medicare		(12,318.00)	(18,466.63)		0.00	(18,466.63)
373900	Occupational Therapy HMO Part		(11,307.68)	(14,431.61)		0.00	(14,431.61)
374200	Speech Therapy Part A		(92,107.42)	(63,488.86)		0.00	(63,488.86)
374300	Speech Therapy Medicaid		(897.90)	0.00		0.00	0.00
374500	Speech Therapy HMO		(74,780.32)	(72,896.82)		0.00	(72,896.82)
374800	Speech Therapy Medicare B		(15,700.18)	(21,820.46)		0.00	(21,820.46)
374900	Speech Therapy HMO Part B		(12,945.08)	(15,841.71)		0.00	(15,841.71)
375000	Laboratory Part A		(22,635.52)	(12,061.05)		0.00	(12,061.05)
375100	Laboratory HMO		(15,960.40)	(8,735.17)		0.00	(8,735.17)
375200	Laboratory Medicaid		0.00	(53.52)		0.00	(53.52)
376200	Oxygen Part A		(90.00)	(179.00)		0.00	(179.00)
376400	Oxygen MCD SCO		0.00	(307.61)		0.00	(307.61)
376500	Oxygen HMO		(30.00)	(343.99)		0.00	(343.99)
376700	Radiology Part A		(12,495.88)	(10,217.00)		0.00	(10,217.00)
376800	Radiology HMO		(9,204.02)	(10,660.00)		0.00	(10,660.00)
378200	Medical Supplies Part A		(6,947.68)	0.00		0.00	0.00
378500	Medical Supplies HMO-Income		(710.37)	(1,275.16)		0.00	(1,275.16)
379300	Cont. Adj. Medicaid Ancillari		2,524.04	5,468.77		0.00	5,468.77
379900	Cont. Adj. Medicare A - seque		48,221.37	49,760.42		0.00	49,760.42
380200	Cont. Adj. Part A: Ancillaries		1,016,519.30	840,920.25		0.00	840,920.25
380400	Cont. Adj. HMO: Ancillaries		742,098.55	717,323.66		0.00	717,323.66
411000	Salaries Productive		207,891.27	7,555,897.31		(7,353,979.48)	201,917.83
					CAIDJE -	201,917.83	
					CAIDJE -	(7,555,897.31)	
411005	Salaries Non Productive		0.00	540,006.70		(540,006.70)	0.00
					CAIDJE -	(540,006.70)	
412900	Salaries - Marketing		14,525.94	0.00		25,453.21	25,453.21
					CAIDJE -	25,453.21	
413000	Salaries - HR & IT		118,708.14	0.00		125,504.80	125,504.80
					CAIDJE -	125,504.80	
414000	Salaries Clerical/Bus Office		274,175.71	0.00		335,634.36	335,634.36
					CAIDJE -	335,634.36	
415000	Payroll Services		37,337.26	32,782.25		0.00	32,782.25
415100	Monthly EDP Fees:PCC, On Shift etc		84,703.17	108,657.62		0.00	108,657.62
415200	Finance Charge		6,771.75	1,988.89		0.00	1,988.89
424900	Postage		2,088.37	3,367.69		0.00	3,367.69
425000	Office Supplies & Expense		24,916.28	18,267.04		0.00	18,267.04
425100	Professional Service		65,016.57	84,442.85		2,504.75	86,947.60
					CAIDJE -	99.75	
					CAIDJE -	2,405.00	
425200	Tuition + Education		3,490.87	2,691.15		0.00	2,691.15

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425400		Service Contract	20,967.46	34,783.80		0.00	34,783.80
425500		Donations	1,085.84	0.00		0.00	0.00
425600		Employee Education/Seminars	1,090.36	5,575.48		0.00	5,575.48
425700		Late Charges/Fees	347.95	480.80		0.00	480.80
425800		Fines & Penalties	1,522.57	91.39		0.00	91.39
425900		Miscellaneous Expense	5,144.23	0.00		0.00	0.00
426000		Computer Supplies/Cleaning	9,241.43	2,973.64		0.00	2,973.64
426100		Telephone	66,782.19	57,009.13		0.00	57,009.13
426200		Bank Service Charges	160.52	10,435.55		0.00	10,435.55
426500		Computer Software	16,479.33	19,036.40		0.00	19,036.40
428000		Travel/Conventions/Meetings	7,401.08	10,348.18		0.00	10,348.18
428100		Telephone - Residents Supplies	113.96	0.00		0.00	0.00
429500		Advertising Help Wanted	42,088.17	91,535.78		0.00	91,535.78
429800		Marketing / Promotional	38,051.75	50,297.84		0.00	50,297.84
430100		License & Dues	11,693.96	10,108.72		0.00	10,108.72
430200		User Fee	614,494.45	691,802.17		0.00	691,802.17
430600		Salaries - Staff Development	(6,063.00)	0.00		0.00	0.00
434000		Accounting	242,855.07	187,636.31		0.00	187,636.31
437000		Legal	12,208.31	1,353.77		0.00	1,353.77
440500		Payroll Taxes-FICA	586,435.85	634,959.75		0.00	634,959.75
440900		Non-Profit DET Claims	109,013.80	0.00		0.00	0.00
441000		Employee Benefits	40,124.88	56,548.10		0.00	56,548.10
441200		Employee Appreciation Gifts	500.00	12,054.78		0.00	12,054.78
441700		Pension/403B	38,981.12	48,355.36		0.00	48,355.36
441800		Group Life Insurance	5,442.95	9,569.66		0.00	9,569.66
441900		Benefit Admin Costs	9,646.00	10,069.00		0.00	10,069.00
442000		Insurance Malpractice	209,705.58	202,216.63		0.00	202,216.63
442100		Insurance Workers Comp	135,460.60	145,572.95		0.00	145,572.95
442150		Unemployment Expense	0.00	93,732.29		0.00	93,732.29
442300		Fidelity Bond Coverage	5,112.44	7,493.62		0.00	7,493.62
442700		Group Health Insurance	754,218.87	803,260.70		0.00	803,260.70
442800		Group Health Insurance - W/H	(187,895.93)	(224,661.59)		0.00	(224,661.59)
442900		Group Dental Insurance	54,680.46	54,940.44		0.00	54,940.44
443000		Group Dental Insurance - W/H	(32,168.43)	(31,260.22)		0.00	(31,260.22)
443700		Interest - 2nd Mortgage	29,301.30	16,416.39		0.00	16,416.39
444400		Operation Lease Expense	2,557.56	442.56		0.00	442.56
452000		Interest 1st Mortgage	244,270.20	238,613.90		0.00	238,613.90
452100		MIP Insurance - 1st Mortgage	25,258.13	24,851.80		0.00	24,851.80
452500		Interest- Line of Credit	0.00	14,082.33		0.00	14,082.33
452800		Amortization - Mortgage Acqui	3,635.04	3,635.04		0.00	3,635.04
459000		Insurance - Building & Equipm	32,497.78	39,345.84		0.00	39,345.84
510500		Salaries Plant	147,263.61	0.00		184,821.50	184,821.50
511000		Purchased Services	41,365.13	1,006,546.75	CAIDJE -	184,821.50	55,520.86
						(951,025.89)	
					CAIDJE -	(1,006,546.75)	
511100		Rubbish Removal	31,035.86	33,194.96	CAIDJE -	55,520.86	33,194.96
						0.00	
						0.00	
511200		Repairs & Maintenance	100,882.79	39,121.55		0.00	39,121.55
511500		In Kind Donations	39,520.56	305,055.04		(305,055.04)	0.00
511700		Generator Service Contract	0.00	376.60	CAIDJE -	(305,055.04)	376.60
						0.00	
						0.00	
511900		Medical Waste	3,078.96	3,827.25		0.00	3,827.25
512100		Electricity	146,624.70	151,077.93		0.00	151,077.93
512200		Water and Sewerage	39,999.96	39,634.98		0.00	39,634.98
512400		Gas	30,438.79	37,061.89		0.00	37,061.89
512900		Cable	10,893.07	12,541.32		0.00	12,541.32
513000		Snow Removal	10,095.00	10,530.00		0.00	10,530.00
513100		Landscaping	20,256.25	24,636.97		0.00	24,636.97
513200		Elevator Contract	5,066.16	5,020.00		0.00	5,020.00
513300		Inspections	0.00	50,127.45		0.00	50,127.45
515000		Supplies	0.00	75,643.77		0.00	75,643.77
520500		Salaries Dietary	643,421.78	0.00		731,888.23	731,888.23
520600		Dietician	2,350.00	794.00	CAIDJE -	731,888.23	794.00
						0.00	
						0.00	
522000		Food	292,719.83	355,035.52		0.00	355,035.52
522010		Food-Supplement-HCS	0.00	4,734.75		0.00	4,734.75
522020		Food- Special Event	0.00	4,613.17		0.00	4,613.17
522100		Purchased Service	6,388.10	0.00		3,945.86	3,945.86
522200		Dietary - Supplies	10,740.36	0.00	CAIDJE -	3,945.86	0.00
						0.00	
						0.00	
522300		Linen	0.00	67.13		0.00	67.13
522400		Chemicals	3,475.65	6,637.61		0.00	6,637.61
522600		Covid Expense - Dietary	0.00	39.81		0.00	39.81
523500		Disposable Supplies	25,707.94	22,789.98		0.00	22,789.98
532000		Purchased Service - Laundry	204,977.87	0.00		213,581.33	213,581.33
533000		Supplies & Expense - Laundry	823.31	0.00	CAIDJE -	213,581.33	0.00
						0.00	
						0.00	
534000		Linen & Bedding	2,641.70	3,338.59		0.00	3,338.59
541500		Purchased Service - Housekeep	286,679.35	0.00		298,376.83	298,376.83
542100		Equipment Expense	64.52	37.77	CAIDJE -	298,376.83	37.77
						0.00	
						0.00	
602000		Salaries Director of Nursing	301,949.64	0.00		234,218.83	234,218.83
602100		Salaries Nursing Supervisors	236,463.07	0.00	CAIDJE -	234,218.83	182,974.79
						182,974.79	
					CAIDJE -	182,974.79	
603000		Salaries R.N.	364,522.25	0.00		400,189.35	400,189.35
603500		Purch Serv RN	31,727.25	0.00	CAIDJE -	400,189.35	85,674.27
						400,189.35	
					CAIDJE -	85,674.27	
603600		In Kind donations- RN	322,480.33	0.00	CAIDJE -	85,674.27	193,222.04
						193,222.04	
					CAIDJE -	193,222.04	
604000		Salaries LPN	1,522,336.24	0.00		1,802,009.23	1,802,009.23

Client: **A368056 - Eastern Orthodox Management Corporation**
Engagement: **MDMC 2023 - Holy Trinity Nursing & Rehabilitation**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF TB Report**

Account		Description	PP-1	FS	JE Ref #	CAIDJE	CAID
			12/31/2022	12/31/2023			12/31/2023
604500	Purch Serv LPN		107,649.89	0.00	CAIDJE -	1,802,009.23 151,726.66	151,726.66
604600	In Kind donations-LPN		118,937.70	0.00	CAIDJE -	151,726.66 0.00	0.00
605000	Salaries Nurses Aide		2,051,043.17	0.00	CAIDJE -	2,173,005.33 2,173,005.33	2,173,005.33
605100	Salaries Nurse Secretary		101,314.59	0.00	CAIDJE -	111,786.46 111,786.46	111,786.46
605500	Purch Serv Nurses Aide		76,150.68	0.00	CAIDJE -	173,171.23 173,171.23	173,171.23
605600	In Kind donations-C.N.A.		296,270.99	0.00	CAIDJE -	111,833.00 111,833.00	111,833.00
644000	Salaries Rehab Aide		17,298.98	0.00		0.00	0.00
650300	Salaries MDS		108,427.44	0.00	CAIDJE -	193,007.42 193,007.42	193,007.42
650400	Salaries MMQ Nurse		41,570.23	0.00	CAIDJE -	45,394.10 45,394.10	45,394.10
650500	Salaries Medical Records		63,763.11	0.00	CAIDJE -	72,023.77 72,023.77	72,023.77
650600	MDS Consultant		51.35	0.00		0.00	0.00
650650	Interpreter Services		4,708.60	6,786.20		0.00	6,786.20
651100	Medical Director		25,625.00	30,000.00		0.00	30,000.00
651500	Pre-Employment Expense - Cori		3,175.43	3,758.78		0.00	3,758.78
652200	Medical Supplies		162,973.73	170,008.07		0.00	170,008.07
652300	Medical Equipment		16,800.17	17,092.84		0.00	17,092.84
652400	Office Supplies & Expense Nur		1,872.58	0.00	CAIDJE -	7,498.05 7,498.05	7,498.05
652500	Covid PPE		22,228.00	24,355.95		0.00	24,355.95
653000	Pharmacy Consultant		13,472.50	12,822.50		0.00	12,822.50
654000	Resident Grievance Reimb: Glasses/hearing aides		0.00	673.15		0.00	673.15
681000	Salaries- Social Services		174,763.69	0.00	CAIDJE -	199,980.82 199,980.82	199,980.82
682000	Salaries- Admissions		85,059.03	0.00	CAIDJE -	104,593.78 104,593.78	104,593.78
683000	Social Service Consultant		10,335.00	6,562.50		0.00	6,562.50
685000	Grievances/Refunds to Residents		0.00	119.53		0.00	119.53
689000	Supplies & Expense. - Social		88.95	0.00		0.00	0.00
694000	Respiratory Therapy Consultant		33,994.00	288.00		0.00	288.00
702100	Salaries Activities		192,068.71	0.00	CAIDJE -	186,718.64 186,718.64	186,718.64
702200	Purch Serv Activities		5,216.11	0.00	CAIDJE -	10,487.66 10,487.66	10,487.66
702300	Activity Supplies		5,136.25	5,353.67		0.00	5,353.67
702400	Music Therapy		1,910.00	450.00		0.00	450.00
702500	Outing Transportation- Activi		0.00	200.00		0.00	200.00
791100	Pharmacy Private		115.78	1,431.32		0.00	1,431.32
791200	Pharmacy Part A		127,591.16	146,926.52		0.00	146,926.52
791300	Pharmacy Medicaid		2,234.89	13,527.47		0.00	13,527.47
791400	Pharmacy MCD Sco		1,417.01	6,138.53		0.00	6,138.53
791700	Pharmacy HMO		100,841.67	113,103.07		0.00	113,103.07
792000	Salaries Register Physical Th		180,107.78	0.00	CAIDJE -	108,931.96 108,931.96	108,931.96
792050	Purchase Service-Physical Ther		8,744.20	0.00	CAIDJE -	1,213.65 1,213.65	1,213.65
792400	P.T.A. Salaries		198,942.92	0.00	CAIDJE -	274,371.98 274,371.98	274,371.98
792500	Physical Therapy Supplies		6,126.10	0.00		0.00	0.00
793000	Salaries Occupational Therapy		179,311.14	0.00	CAIDJE -	200,018.24 200,018.24	200,018.24
793050	Purchase Service-Occupational		3,525.60	0.00		0.00	0.00
793200	Occupational Therapy - Part A		236.23	0.00		0.00	0.00
793400	COTA Salaries		105,843.10	0.00	CAIDJE -	82,853.98 82,853.98	82,853.98
794000	Salaries Speech Therapy		130,313.88	0.00	CAIDJE -	118,605.40 118,605.40	118,605.40
794200	Speech Therapy - Part A		1,965.00	2,465.73	CAIDJE -	135.60 135.60	2,601.33
794700	Speech Therapy - HMO		390.00	0.00		0.00	0.00
795000	Laboratory - Part A		44,722.80	33,175.14		0.00	33,175.14
795100	Laboratory - HMO		30,272.49	22,422.11		0.00	22,422.11
795200	Laboratory - Medicaid		1,893.33	7,149.45		0.00	7,149.45
795300	Laboratory - MCD Sco		238.06	3,280.18		0.00	3,280.18
795400	Laboratory- Private		0.00	2,577.95		0.00	2,577.95
795500	Ambulance - Part A		16,547.18	602.22		0.00	602.22
795600	Ambulance - HMO		3,043.71	450.00		0.00	450.00
795700	Ambulance/Chair Car-SCO		4,229.66	1,519.70		0.00	1,519.70
795800	Ambulance/Chair Car-Pvt		711.40	126.00		0.00	126.00
796200	Oxygen - Part A		204.00	179.00		0.00	179.00
796300	Oxygen - Medicaid		540.00	(30.00)		0.00	(30.00)
796400	Oxygen - MCD Sco		885.00	544.22		0.00	544.22
796500	Oxygen - HMO		60.00	0.00		0.00	0.00
796700	Radiology - Part A		13,943.94	16,044.98		0.00	16,044.98
796800	Radiology - HMO		9,894.78	11,783.74		0.00	11,783.74
796900	Radiology - Medicaid		284.92	1,858.64		0.00	1,858.64
796910	Radiology - MCD Sco		204.35	1,127.22		0.00	1,127.22
796920	Radiology - Part B		283.50	0.00		0.00	0.00
797200	IV Therapy - Part A		6,295.33	10,445.30		0.00	10,445.30
797300	IV Therapy - Medicaid		718.09	185.89		0.00	185.89
797400	IV Therapy - MCD SCO		425.00	1,231.94		0.00	1,231.94
797500	IV Therapy - HMO		7,431.69	9,879.49		0.00	9,879.49
798200	Medical Supplies - Part A		8,196.51	554.44		0.00	554.44
798300	Medical Supplies -Medicaid		119.94	997.97		0.00	997.97

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Client: **A368056 - Eastern Orthodox Management Corporation**
Engagement: **MDMC 2023 - Holy Trinity Nursing & Rehabilitation**
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
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
101200	Cash - Operating: 4999	2,428.51	43,205.11
101250	Cash - Operating (New) : 7778	127,636.04	451,655.50
101300	Cash - Checking MMA: 2331	1,803.04	160,503.84
102000	Cash - Payroll: 5004	0.00	(301.78)
103000	Cash - Petty	250.00	250.00
105300	Cash - Patient Needs Account	49,319.35	49,494.03
105400	Cash- Resident Counsel	2,164.42	2,163.35
Subtotal : None		183,601.36	706,970.05
Total [S6L1.1C1]	Cash and Cash Equivalents	183,601.36	706,970.05
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A]	A/ R Self-Pay Patients (Private)		
108000	A/R - Private R & B	258,951.53	238,898.93
108010	A/R - Private Colns Part A	62,195.27	75,570.59
108020	A/R - Private Colns Part B	186.28	540.00
Subtotal [S6L1.5C1A]	A/ R Self-Pay Patients (Private)	321,333.08	315,009.52
Subgroup : [S6L1.5C1B]	A/R Managed Care Patients (Private)		
107100	A/R - Blue Cross R & B	29,173.00	60,905.00
107110	A/R - Blue Cross Part B	754.15	24,554.16
107120	A/R - HMO Blue R & B	186,016.99	153,139.27
107200	A/R - Commercial Ins R & B	0.06	20,514.73
107210	A/R - Commercial Colns Part A	44,800.00	83,129.30
107220	A/R - Commercial Colns Part B	1,521.23	1,809.73
107300	A/R - Fallon R & B	73,621.93	31,142.31
107310	A/R - Fallon Part B	4,198.24	3,546.92
107500	A/R - Pilgrim R & B	8,799.58	4,928.00
107600	A/R - Tufts R & B	70,634.70	116,610.91
107610	A/R - Tufts Part B	2,684.72	5,667.73
107700	A/R - Evercare R & B	145,927.74	75,284.46
107710	A/R - Evercare Part B	12,125.00	5,967.10
Subtotal [S6L1.5C1B]	A/R Managed Care Patients (Private)	580,257.34	587,199.62
Subgroup : [S6L1.5C1C]	A/r Medicare Non Managed Care		
106010	A/R - Medicare A R & B	277,563.72	454,205.16
106500	A/R - Medicare B	14,396.13	2,888.74
Subtotal [S6L1.5C1C]	A/r Medicare Non Managed Care	291,959.85	457,093.90
Subgroup : [S6L1.5C1D]	A/R Mass Medicaid Non Managed Care		
106200	A/R - Medicaid R & B	192,704.75	428,743.41
106210	A/R - Welfare Colns Part A	12,537.80	36,701.41
106220	A/R - Welfare Colns Part B	2,950.79	41,664.40
106300	A/R - Welfare - Resource	76,744.38	58,410.91
106600	A/R - Medicaid Pending R & B	85,636.68	36,360.99
Subtotal [S6L1.5C1D]	A/R Mass Medicaid Non Managed Care	370,574.40	601,881.12
Subgroup : [S6L1.5C1E]	A/R Mass Senior Care Organization		
106400	A/R - MCD SCO - R & B	345,916.19	309,226.22
Subtotal [S6L1.5C1E]	A/R Mass Senior Care Organization	345,916.19	309,226.22
Total [S6L1.5C1]	Payer Accounts Receivable	1,910,040.86	2,270,410.38
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
114000	Reserve For Bad Debts	(494,543.88)	(407,258.92)
Subtotal : None		(494,543.88)	(407,258.92)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(494,543.88)	(407,258.92)
Group : [S6L1.11C1]	Other Receivables		

Subgroup : None				
118000	Other Receivables	3,200.00	2,140,109.00	
125000	Patient Exchange	0.00	8,489.50	
Subtotal : None		3,200.00	2,148,598.50	
Total [S6L1.11C1]	Other Receivables	3,200.00	2,148,598.50	
Group : [S6L1.13C1] Prepaid Insurance				
Subgroup : None				
128000	Prepaid Insurance	105,785.17	129,378.89	
Subtotal : None		105,785.17	129,378.89	
Total [S6L1.13C1]	Prepaid Insurance	105,785.17	129,378.89	
Group : [S6L1.15C1] Other Prepaid Expenses				
Subgroup : None				
130000	Prepaid Expense	94,539.89	227,763.60	
Subtotal : None		94,539.89	227,763.60	
Total [S6L1.15C1]	Other Prepaid Expenses	94,539.89	227,763.60	
Group : [S6L2.1C1] Land				
Subgroup : None				
151100	Land	985,183.22	985,183.22	
Subtotal : None		985,183.22	985,183.22	
Total [S6L2.1C1]	Land	985,183.22	985,183.22	
Group : [S6L2.2C1] Building				
Subgroup : [S6L2.2C1] Building Costs				
152100	Building	5,507,855.94	5,507,855.94	
Subtotal [S6L2.2C1A] Building Costs		5,507,855.94	5,507,855.94	
Subgroup : [S6L2.2C1] A/D Building				
152200	Accum Depreciation - Building	(4,062,058.20)	(3,924,358.20)	
Subtotal [S6L2.2C1B] A/D Building		(4,062,058.20)	(3,924,358.20)	(137,700.00)
Total [S6L2.2C1]	Building	1,445,797.74	1,583,497.74	
Group : [S6L2.3C1] Improvements - Cost				
Subgroup : [S6L2.3C1] Building Improvements				
161100	Building Improvements	1,236,739.20	1,005,038.53	
Subtotal [S6L2.3C1A] Building Improvements		1,236,739.20	1,005,038.53	231,700.67
Subgroup : [S6L2.3C1] A/D Building Improvements				
161200	Accum Depreciation - Building	(471,506.96)	(418,081.29)	
Subtotal [S6L2.3C1D] A/D Building Improvements		(471,506.96)	(418,081.29)	(53,425.67)
Total [S6L2.3C1]	Improvements - Cost	765,232.24	586,957.24	
Group : [S6L2.4C1] Equipment				
Subgroup : [S6L2.4C1] Equipment Cost				
164000	Furniture & Fixtures	690,441.55	358,825.10	
165100	Equipment	2,769,343.74	1,805,456.05	
Subtotal [S6L2.4C1A] Equipment Cost		3,459,785.29	2,164,281.15	1,295,504.14
Subgroup : [S6L2.4C1] A/D Equipment				
164100	Accum Depreciation - Furnitur	(216,103.44)	(195,495.11)	
165200	Accum Depreciation - Equipment	(1,358,495.93)	(1,186,593.96)	
Subtotal [S6L2.4C1b] A/D Equipment		(1,574,599.37)	(1,382,089.07)	(192,510.30)
Total [S6L2.4C1]	Equipment	1,885,185.92	782,192.08	
Group : [S6L2.5C1] Software/Limited Life Assets				
Subgroup : [S6L2.5C1] Software Cost				
165500	Software	6,500.00	6,500.00	
Subtotal [S6L2.5C1A] Software Cost		6,500.00	6,500.00	
Subgroup : [S6L2.5C1] A/D Software				
165600	Accum Depreciation - Computer	(6,500.00)	(6,500.00)	
Subtotal [S6L2.5C1B] A/D Software		(6,500.00)	(6,500.00)	
Total [S6L2.5C1]	Software/Limited Life Assets	0.00	0.00	0.00

Group : [S6L3.1C1] Long Term Investments

Subgroup : None

140200	Investments	12,043,981.20	10,266,475.53
140300	Investments - Operating	10.68	10.68
141000	Investment In Beneficial Inte	717,177.47	644,848.37
Subtotal : None		12,761,169.35	10,911,334.58
Total [S6L3.1C1]	Long Term Investments	12,761,169.35	10,911,334.58

Group : [S6L3.3C1] Other Deferred Charges and Non Current Assets

Subgroup : [S6L3.3C1] Leasehold Deposits

104600	Property Insurance Escrow	377,711.37	151,084.48
104700	MIP Escrow Wells Fargo	15,803.72	15,433.67
104800	MIP Escrow Prudential	0.00	1,773.27
105200	Replacement Reserve	193,427.62	410,381.42
Subtotal [S6L3.3C1C] Leasehold Deposits		586,942.71	578,672.84

Subgroup : [S6L3.3C1] Utility Deposits

128100	Deposits	33,121.22	7,885.00
Subtotal [S6L3.3C1D] Utility Deposits		33,121.22	7,885.00

Total [S6L3.3C1]	Other Deferred Charges and Non Curre	620,063.93	586,557.84
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Group : [S6L3.5C1] Mortgage Acquisition Costs

Subgroup : None

181000	Mortgage Acquisition Costs	142,614.81	142,614.81
Subtotal : None		142,614.81	142,614.81
Total [S6L3.5C1]	Mortgage Acquisition Costs	142,614.81	142,614.81

Group : [S6L3.6C1] Accum Amort of Mortgage Acquisition Costs

Subgroup : None

181100	Accum AMORT - M.A.C.	(73,180.22)	(69,545.18)
Subtotal : None		(73,180.22)	(69,545.18)
Total [S6L3.6C1]	Accum Amort of Mortgage Acquisition	(73,180.22)	(69,545.18)

Group : [S6L5.1C1] Trade Payable

Subgroup : None

202000	Accounts Payable	(363,105.47)	(291,067.82)
215000	Uncashed Payroll Checks	(10,382.10)	(10,269.13)
223000	Patient Trust Fund	(49,319.35)	(49,494.03)
Subtotal : None		(422,806.92)	(350,830.98)
Total [S6L5.1C1]	Trade Payable	(422,806.92)	(350,830.98)

Group : [S6L5.2C1] Accrued Expenses

Subgroup : None

203000	Accrued Expenses	(281,319.42)	(279,925.72)
203100	Accrued Audit/Tax Expense	(35,502.01)	(35,345.01)
Subtotal : None		(316,821.43)	(315,270.73)
Total [S6L5.2C1]	Accrued Expenses	(316,821.43)	(315,270.73)

Group : [S6L5.3C1] Due to Insurance Payers

Subgroup : [S6L5.3C1] Due Medicaid Estimated

216000	AR Credit Balance	(243,658.00)	(246,888.24)
223400	Resident Counsel Fund	(2,164.42)	(2,163.35)
Subtotal [S6L5.3C1C] Due Medicaid Estimated		(245,822.42)	(249,051.59)

Total [S6L5.3C1]	Due to Insurance Payers	(245,822.42)	(249,051.59)
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Group : [S6L5.6C1] Long Term Debt, Current Portion-Banks, Mortgages, Other

Subgroup : [S6L5.6C1] Current LT Debt-Banks

201000	Line of Credit/Loan	(461,397.27)	0.00
202300	Line of Credit/Loan	0.00	(359,999.84)
Subtotal [S6L5.6C1A] Current LT Debt-Banks		(461,397.27)	(359,999.84)

Subgroup : [S6L5.6C1] Current LT Debt- due One year on Loan

211600	Deferred Finance Agreement	0.00	(71,310.39)	(71,310.39)
Subtotal [S6L5.6C1C] Current LT Debt- due One year on Loan		0.00	(71,310.39)	

Total [S6L5.6C1]	Long Term Debt, Current Portion-Bank	(461,397.27)	(431,310.23)
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Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities

Subgroup : [S6L5.7C1] Accrued Salaries

219000	Accrued Salaries	(176,043.72)	(146,040.86)
Subtotal [S6L5.7C1A] Accrued Salaries		(176,043.72)	(146,040.86)

Subgroup : [S6L5.7C1] Accrued Payroll Taxes Payable

221400	Accrued Payroll Taxes	(31,916.78)	(28,493.43)
Subtotal [S6L5.7C1C] Accrued Payroll Taxes Payable		(31,916.78)	(28,493.43)

Subgroup : [S6L5.7C1] Other Payroll Liabilities

219100	Earned Time Liability	(241,168.85)	(226,422.16)
222000	403B Withheld	(6,586.21)	(4,000.64)
222050	403B Loan Repayment	(636.22)	(523.98)
Subtotal [S6L5.7C1D] Other Payroll Liabilities		(248,391.28)	(230,946.78)

Total [S6L5.7C1] Accrued Salaries & Payroll Liabilities		(456,351.78)	(405,481.07)
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Group : [S6L5.9C1] Accrued Interest Payable

Subgroup : None

217000	Accrued Interest	(21,026.01)	(21,026.01)
Subtotal : None		(21,026.01)	(21,026.01)

Total [S6L5.9C1] Accrued Interest Payable		(21,026.01)	(21,026.01)
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Group : [S6L6.1C1] Mortgage Payable

Subgroup : None

232000	Mortgage - Wells Fargo	(4,501,668.36)	(4,503,272.28)		
234000	Mortgage - Prudential	0.00	(359,834.75)		
235000	Current Maturities on LT Debt - Wells Fargo	0.00	(109,638.00)	(4,501,668.36)	1,603.92
235001	Current Maturities on LT Debt - Prudential	0.00	(20,409.00)	0.00	359,834.75
Subtotal : None		(4,501,668.36)	(4,993,154.03)		
Total [S6L6.1C1] Mortgage Payable		(4,501,668.36)	(4,993,154.03)		

Group : [S6L8A.1C1] Net Assets Without Donor Restrictions

Subgroup : None

263010	Unrestricted Net Assets	(9,670,740.40)	(5,129,477.19)		
269400	Profit/Loss Current	4,100,205.03	0.00		
301000	Release Unrest Net Assets	(78,660.68)	(437,988.00)		
Subtotal : None		(5,649,196.05)	(5,567,465.19)		
Total [S6L8A.1C1] Net Assets Without Donor Restrictions		(5,649,196.05)	(5,567,465.19)		

Group : [S6L8A.1C2] Net Assets With Donor Restrictions

Subgroup : None

269500	Temp Restricted Net Assets	(1,595,903.00)	(3,707,694.00)		
269600	Perm Restricted Net Assets	(6,652,508.00)	(6,652,508.00)		
300000	Release From Temp Restricted	78,660.68	437,988.00		
Subtotal : None		(8,169,750.32)	(9,922,214.00)	(13,818,946.37)	13189434 (629,512.37)
Total [S6L8A.1C2] Net Assets With Donor Restrictions		(8,169,750.32)	(9,922,214.00)		

Group : [S2L1.1C1] Private Pay

Subgroup : None

302100	Private Income	(1,290,067.74)	(1,575,601.74)		
Subtotal : None		(1,290,067.74)	(1,575,601.74)		
Total [S2L1.1C1] Private Pay		(1,290,067.74)	(1,575,601.74)		

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

Subgroup : None

302200	Medicare Income	(1,819,965.32)	(2,516,397.02)		
312200	Contr Allow - Medicare A	(1,013,901.29)	(1,470,865.87)		
379900	Cont. Adj. Medicare A - seque	49,760.42	48,221.37		
Subtotal : None		(2,784,106.19)	(3,939,041.52)		
Total [S2L1.4C1] Medicare-Fee-For-Service		(2,784,106.19)	(3,939,041.52)		

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

Subgroup : None

302300	Medicaid Income	(6,361,680.77)	(5,549,045.00)		
303400	Medicaid Pending Income	(154,000.00)	(13,697.20)		
310000	Contr Allow - Medicaid	2,259,651.58	2,403,665.39		
Subtotal : None		(4,256,029.19)	(3,159,076.81)		

Total [S2L1.6C1]	MassHealth Fee-for-Service	(4,256,029.19)	(3,159,076.81)
Group : [S2L1.8C1]	Senior Care Options		
Subgroup : None			
302700	MCD SCO Income	(4,288,921.58)	(4,703,500.00)
310100	Contr Allow - MCD SCO	1,416,342.94	1,827,440.16
Subtotal : None		(2,872,578.64)	(2,876,059.84)
Total [S2L1.8C1]	Senior Care Options	(2,872,578.64)	(2,876,059.84)
Group : [S2L1.15C1]	Other Payer Revenue		
Subgroup : None			
302000	Income Hospice GIP	0.00	(460.00)
302600	Blue Cross R & B	(190,166.21)	(379,263.79)
302900	Commercial Insurance R & B	(267,360.00)	(222,805.00)
303000	HMO Blue R & B	44,627.73	5,582.19
303100	Fallon R & B	(323,781.88)	(212,725.00)
303200	Pilgrim Health R & B	(18,480.00)	(26,920.00)
303300	Tufts R & B	(246,893.49)	(381,070.08)
303500	Evercare R & B	(379,016.57)	(351,780.12)
304000	Respite R & B	0.00	1,228.36
312300	Contr Allow - HMO A	(70,852.60)	(69,812.19)
312400	Contr Allow - Commercial ins	2,520.00	5,920.53
Subtotal : None		(1,449,403.02)	(1,632,105.10)
Total [S2L1.15C1]	Other Payer Revenue	(1,449,403.02)	(1,632,105.10)
Group : [S2L1.1C2]	Ancillary-Private Pay		
Subgroup : None			
371100	Pharmacy Income Private	116.42	(447.54)
372100	Physical Therapy Private	82.28	(82.28)
373100	Occupational Therapy Private	123.42	(123.42)
378500	Medical Supplies HMO-Income	(1,275.16)	(710.37)
Subtotal : None		(953.04)	(1,363.61)
Total [S2L1.1C2]	Ancillary-Private Pay	(953.04)	(1,363.61)
Group : [S2L1.4C2]	Ancillary-Medicare Fee-for-Service		
Subgroup : None			
322200	Contr Allow - Medicare B	1,006.99	1,565.60
371200	Pharmacy Income Part A	(160,772.75)	(133,541.88)
372200	Physical Therapy Part A	(298,251.01)	(385,332.52)
372800	Physical Therapy Medicare B	(20,499.82)	(16,870.56)
373200	Occupational Therapy Part A	(295,950.58)	(361,328.91)
373800	Occupational Therapy Medicare	(18,466.63)	(12,318.00)
374200	Speech Therapy Part A	(63,488.86)	(92,107.42)
374800	Speech Therapy Medicare B	(21,820.46)	(15,700.18)
375000	Laboratory Part A	(12,061.05)	(22,635.52)
376200	Oxygen Part A	(179.00)	(90.00)
376700	Radiology Part A	(10,217.00)	(12,495.88)
378200	Medical Supplies Part A	0.00	(6,947.68)
379300	Cont. Adj. Medicaid Ancillari	5,468.77	2,524.04
380200	Cont. Adj. Part A: Ancillaries	840,920.25	1,016,519.30
Subtotal : None		(54,311.15)	(38,759.61)
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(54,311.15)	(38,759.61)
Group : [S2L1.6C2]	Ancillary-MassHealth Fee-for-Service		
Subgroup : None			
371300	Pharmacy Income Medicaid	0.00	(750.11)
372300	Physical Therapy Medicaid	(259.09)	(860.29)
374300	Speech Therapy Medicaid	0.00	(897.90)
375200	Laboratory Medicaid	(53.52)	0.00
Subtotal : None		(312.61)	(2,508.30)
Total [S2L1.6C2]	Ancillary-MassHealth Fee-for-Service	(312.61)	(2,508.30)
Group : [S2L1.8C2]	Ancillary-Senior Care Options		
Subgroup : None			
376400	Oxygen MCD SCO	(307.61)	0.00
Subtotal : None		(307.61)	0.00
Total [S2L1.8C2]	Ancillary-Senior Care Options	(307.61)	0.00
Group : [S2L1.15C2]	Ancillary-Other Payer Revenue		

Subgroup : None			
371500	Pharmacy Income HMO	(126,463.20)	(102,739.29)
372500	Physical Therapy HMO	(283,390.90)	(292,613.36)
372900	Physical Therapy HMO Part B	(9,861.28)	(14,566.53)
373500	Occupational Therapy HMO	(266,868.15)	(284,135.93)
373900	Occupational Therapy HMO Part	(14,431.61)	(11,307.68)
374500	Speech Therapy HMO	(72,896.82)	(74,780.32)
374900	Speech Therapy HMO Part B	(15,841.71)	(12,945.08)
375100	Laboratory HMO	(8,735.17)	(15,960.40)
376500	Oxygen HMO	(343.99)	(30.00)
376800	Radiology HMO	(10,660.00)	(9,204.02)
380400	Cont. Adj. HMO: Ancillaries	717,323.66	742,098.55
Subtotal : None		(92,169.17)	(76,184.06)
Total [S2L1.15C2]	Ancillary-Other Payer Revenue	(92,169.17)	(76,184.06)

Group : [S2L3.2C1]		Endowment & Other Non Recoverable Revenue	
Subgroup : None			
318800	Donations - Activities	0.00	(50.00)
318900	Donations	(58,729.50)	(61,867.56)
318950	Covid Stimulus Payments	(50,880.00)	(583,255.29)
318975	In Kind Donations	(305,055.04)	(737,689.02)
319051	MA CommonWealth Grant	0.00	(64,000.00)
319300	Temp Restricted Donations	0.00	(92,623.24)
320000	Realized Gain/(Loss) Investme	147,914.03	(13,587.16)
321000	Unrealized Gain/(Loss) Invest	(1,652,282.88)	2,330,501.42
900900	Change in Beneficial Interest	(72,329.10)	191,145.82
Subtotal : None		(1,991,362.49)	968,574.97
Total [S2L3.2C1]	Endowment & Other Non Recoverable	(1,991,362.49)	968,574.97

Group : [S2L3.4C1]		Vending Machine Revenue	
Subgroup : None			
315000	Vending Machine Income	(64.76)	(264.53)
Subtotal : None		(64.76)	(264.53)
Total [S2L3.4C1]	Vending Machine Revenue	(64.76)	(264.53)

Group : [S2L3.6C1]		Prior Year Retroactive Revenue	
Subgroup : None			
302250	Medicare Income - PYA	(43,073.31)	(32,506.56)
Subtotal : None		(43,073.31)	(32,506.56)
Total [S2L3.6C1]	Prior Year Retroactive Revenue	(43,073.31)	(32,506.56)

Group : [S2L3.7C1]		Interest Income	
Subgroup : None			
318000	Interest Income	(216,209.56)	(1,165.42)
319500	Dividend Income	(283,293.65)	(345,128.40)
Subtotal : None		(499,503.21)	(346,293.82)
Total [S2L3.7C1]	Interest Income	(499,503.21)	(346,293.82)

Group : [S2L3.9C1]		Administrative & General Recoverable Income	
Subgroup : None			
315600	Telephone Income	(5,412.58)	(4,598.71)
428100	Telephone - Residents Supplies	0.00	113.96
Subtotal : None		(5,412.58)	(4,484.75)
Total [S2L3.9C1]	Administrative & General Recoverable	(5,412.58)	(4,484.75)

Group : [S2L3.11C1]		Variable Recoverable Income	
Subgroup : None			
315500	Guest Meal Income	(20.00)	0.00
319000	Miscellaneous Income	0.00	(3,085.50)
319100	Other Income	(9,207.40)	(35,065.73)
Subtotal : None		(9,227.40)	(38,151.23)
Total [S2L3.11C1]	Variable Recoverable Income	(9,227.40)	(38,151.23)

Group : [S3L1.1C1]		Director of Nurses Salary	
Subgroup : None			
602000	Salaries Director of Nursing	234,218.83	301,949.64
Subtotal : None		234,218.83	301,949.64
Total [S3L1.1C1]	Director of Nurses Salary	234,218.83	301,949.64

Group : [S3L1.7C1] Registered Nurses Salaries				
Subgroup : None				
602100	Salaries Nursing Supervisors	182,974.79	236,463.07	
603000	Salaries R.N.	400,189.35	364,522.25	
Subtotal : None		583,164.14	600,985.32	
Total [S3L1.7C1]	Registered Nurses Salaries	583,164.14	600,985.32	
Group : [S3L1.11C1] Registered Nurses Purchased Service Tempory Agency Staff				
Subgroup : None				
511500	In Kind Donations	0.00	39,520.56	
603500	Purch Serv RN	85,674.27	31,727.25	
603600	In Kind donations- RN	193,222.04	322,480.33	
Subtotal : None		278,896.31	393,728.14	
Total [S3L1.11C1]	Registered Nurses Purchased Service	278,896.31	393,728.14	277675 (1,221.31)
Group : [S3L1.12C1] Licensed Practical Nurses Salary				
Subgroup : None				
604000	Salaries LPN	1,802,009.23	1,522,336.24	
Subtotal : None		1,802,009.23	1,522,336.24	
Total [S3L1.12C1]	Licensed Practical Nurses Salary	1,802,009.23	1,522,336.24	
Group : [S3L1.16C1] Licensed Practical Nurses Purchased Service Tempory Agency Staff				
Subgroup : None				
604500	Purch Serv LPN	151,726.66	107,649.89	
604600	In Kind donations-LPN	0.00	118,937.70	
Subtotal : None		151,726.66	226,587.59	
Total [S3L1.16C1]	Licensed Practical Nurses Purchased Service	151,726.66	226,587.59	149194 (2,532.66)
Group : [S3L1.17C1] Certified Nurses Aides Salaries				
Subgroup : None				
605000	Salaries Nurses Aide	2,173,005.33	2,051,043.17	
644000	Salaries Rehab Aide	0.00	17,298.98	
Subtotal : None		2,173,005.33	2,068,342.15	
Total [S3L1.17C1]	Certified Nurses Aides Salaries	2,173,005.33	2,068,342.15	
Group : [S3L1.21C1] Certified Nurses Aides Purchased Service Tempory Agency Staff				
Subgroup : None				
605500	Purch Serv Nurses Aide	173,171.23	76,150.68	
605600	In Kind donations-C.N.A.	111,833.00	296,270.99	
Subtotal : None		285,004.23	372,421.67	
Total [S3L1.21C1]	Certified Nurses Aides Purchased Service	285,004.23	372,421.67	280163 (4,841.23)
Group : [S3L1.23C1] Nursing Education & Training				
Subgroup : None				
425200	Tuition + Education	2,691.15	3,490.87	
Subtotal : None		2,691.15	3,490.87	
Total [S3L1.23C1]	Nursing Education & Training	2,691.15	3,490.87	
Group : [S3L2.1C1] Administration Salaries				
Subgroup : [S3L2.1C1] Administrator Salaries				
411000	Salaries Productive	201,917.83	207,891.27	
Subtotal [S3L2.1C1A] Administrator Salaries		201,917.83	207,891.27	
Total [S3L2.1C1]	Administration Salaries	201,917.83	207,891.27	
Group : [S3L2.7C1] Clerical Staff Salaries				
Subgroup : None				
412900	Salaries - Marketing	25,453.21	14,525.94	N/A 0.043054476
413000	Salaries - HR & IT	125,504.80	118,708.14	Benefits 2,347.98
414000	Salaries Clerical/Bus Office	335,634.36	274,175.71	Taxes 2,467.80
430600	Salaries - Staff Development	0.00	(6,063.00)	
682000	Salaries- Admissions	104,593.78	85,059.03	
Subtotal : None		591,186.15	486,405.82	
Total [S3L2.7C1]	Clerical Staff Salaries	591,186.15	486,405.82	
Group : [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping Services				
Subgroup : None				
415000	Payroll Services	32,782.25	37,337.26	
415100	Monthly EDP Fees:PCC, On Shift etc	108,657.62	84,703.17	

Subtotal : None		141,439.87	122,040.43
Total [S3L2.11C1]	Electronic Data Processing, Payroll & f	141,439.87	122,040.43
Group : [S3L2.12C1] Office Supplies			
Subgroup : None			
424900	Postage	3,367.69	2,088.37
425000	Office Supplies & Expense	18,267.04	24,916.28
425400	Service Contract	34,783.80	20,967.46
426000	Computer Supplies/Cleaning	2,973.64	9,241.43
426200	Bank Service Charges	10,435.55	160.52
426500	Computer Software	19,036.40	16,479.33
Subtotal : None		88,864.12	73,853.39
Total [S3L2.12C1]	Office Supplies	88,864.12	73,853.39
Group : [S3L2.13C1] Telecommunications (e.g. Internet & Phone)			
Subgroup : None			
426100	Telephone	57,009.13	66,782.19
Subtotal : None		57,009.13	66,782.19
Total [S3L2.13C1]	Telecommunications (e.g. Internet & Pi	57,009.13	66,782.19
Group : [S3L2.15C1] Travel, Conventions & Meetings			
Subgroup : None			
428000	Travel/Conventions/Meetings	10,348.18	7,401.08
Subtotal : None		10,348.18	7,401.08
Total [S3L2.15C1]	Travel, Conventions & Meetings	10,348.18	7,401.08
Group : [S3L2.16C1] Advertising: Help Wanted			
Subgroup : None			
429500	Advertising Help Wanted	91,535.78	42,088.17
Subtotal : None		91,535.78	42,088.17
Total [S3L2.16C1]	Advertising: Help Wanted	91,535.78	42,088.17
Group : [S3L2.17C1] Licenses & Dues: Patient Care Related Portion			
Subgroup : None			
430100	License & Dues	10,108.72	11,693.96
Subtotal : None		10,108.72	11,693.96
Total [S3L2.17C1]	Licenses & Dues: Patient Care Related	10,108.72	11,693.96
Group : [S3L2.19C1] Accounting Services (not related to Appeals)			
Subgroup : None			
434000	Accounting	187,636.31	242,855.07
Subtotal : None		187,636.31	242,855.07
Total [S3L2.19C1]	Accounting Services (not related to Ap	187,636.31	242,855.07
Group : [S3L2.20C1] Insurance: Malpractice & General Liability			
Subgroup : None			
442000	Insurance Malpractice	202,216.63	209,705.58
442300	Fidelity Bond Coverage	7,493.62	5,112.44
Subtotal : None		209,710.25	214,818.02
Total [S3L2.20C1]	Insurance: Malpractice & General Liabi	209,710.25	214,818.02
Group : [S3L2.21C1] Insurance: Dept of Unemployment Assistance (DUA) Claims			
Subgroup : None			
440900	Non-Profit DET Claims	0.00	109,013.80
442150	Unemployment Expense	93,732.29	0.00
Subtotal : None		93,732.29	109,013.80
Total [S3L2.21C1]	Insurance: Dept of Unemployment Ass	93,732.29	109,013.80
Group : [S3L2.22C1] Other A & G Expenses			
Subgroup : None			
425100	Professional Service	86,947.60	65,016.57
425500	Donations	0.00	1,085.84
425900	Miscellaneous Expense	0.00	5,144.23
652500	Covid PPE	24,355.95	22,228.00
654000	Resident Grievance Reimb: Glasses/heari	673.15	0.00
685000	Grievances/Refunds to Residents	119.53	0.00
900830	Investment Fees Expense	32,503.50	24,234.04
900910	Fundraising Expense	2,710.00	0.00
Subtotal : None		147,309.73	117,708.68

Total [S3L2.22C1]	Other A & G Expenses	147,309.73	117,708.68
Group : [S3L2B.1C1]	Advertising Marketing		
Subgroup : None			
429800	Marketing / Promotional	50,297.84	38,051.75
Subtotal : None		50,297.84	38,051.75
Total [S3L2B.1C1]	Advertising Marketing	50,297.84	38,051.75
Group : [S3L2B.6C1]	Legal: Other		
Subgroup : None			
437000	Legal	1,353.77	12,208.31
Subtotal : None		1,353.77	12,208.31
Total [S3L2B.6C1]	Legal: Other	1,353.77	12,208.31
Group : [S3L2B.10C1]	Interest on Working Capital		
Subgroup : None			
452500	Interest- Line of Credit	14,082.33	0.00
Subtotal : None		14,082.33	0.00
Total [S3L2B.10C1]	Interest on Working Capital	14,082.33	0.00
Group : [S3L2B.14C1]	Bad Debt Expenses		
Subgroup : None			
801000	Bad Debt Expense	271,140.98	292,962.76
Subtotal : None		271,140.98	292,962.76
Total [S3L2B.14C1]	Bad Debt Expenses	271,140.98	292,962.76
Group : [S3L2B.15C1]	User Fee Assessment		
Subgroup : None			
430200	User Fee	691,802.17	614,494.45
Subtotal : None		691,802.17	614,494.45
Total [S3L2B.15C1]	User Fee Assessment	691,802.17	614,494.45
Group : [S3L2B.16C1]	Other Non Allowable A&G Expenses		
Subgroup : [S3L2B.16	Interst, Late Pyments & Penalty		
415200	Finance Charge	1,988.89	6,771.75
425700	Late Charges/Fees	480.80	347.95
425800	Fines & Penalties	91.39	1,522.57
900850	Interest Expense	8,603.84	9,046.89
Subtotal [S3L2B.16C1	Interst, Late Pyments & Penalty	11,164.92	17,689.16
Total [S3L2B.16C1]	Other Non Allowable A&G Expenses	11,164.92	17,689.16
Group : [S3L3.5C1]	Plant Operations: Salaires		
Subgroup : None			
510500	Salaries Plant	184,821.50	147,263.61
Subtotal : None		184,821.50	147,263.61
Total [S3L3.5C1]	Plant Operations: Salaires	184,821.50	147,263.61
Group : [S3L3.8C1]	Plant Operations: Purchased Service		
Subgroup : None			
511000	Purchased Services	55,520.86	41,365.13
511100	Rubbish Removal	33,194.96	31,035.86
511700	Generator Service Contract	376.60	0.00
511900	Medical Waste	3,827.25	3,078.96
513000	Snow Removal	10,530.00	10,095.00
513100	Landscaping	24,636.97	20,256.25
513200	Elevator Contract	5,020.00	5,066.16
513300	Inspections	50,127.45	0.00
Subtotal : None		183,234.09	110,897.36
Total [S3L3.8C1]	Plant Operations: Purchased Service	183,234.09	110,897.36
Group : [S3L3.9C1]	Plant Operations: Supplies & Expenses		
Subgroup : None			
511200	Repairs & Maintenance	39,121.55	100,882.79
515000	Supplies	75,643.77	0.00
542100	Equipment Expense	37.77	64.52
Subtotal : None		114,803.09	100,947.31
Total [S3L3.9C1]	Plant Operations: Supplies & Expense:	114,803.09	100,947.31

Group : [S3L3.10C1] Plant Operatins: Utilities			
Subgroup : None			
512100	Electricity	151,077.93	146,624.70
512200	Water and Sewerage	39,634.98	39,999.96
512400	Gas	37,061.89	30,438.79
512900	Cable	12,541.32	10,893.07
Subtotal : None		240,316.12	227,956.52
Total [S3L3.10C1] Plant Operatins: Utilities		240,316.12	227,956.52
Group : [S3L3.16C1] Dietician: Purchased Service			
Subgroup : None			
520600	Dietician	794.00	2,350.00
Subtotal : None		794.00	2,350.00
Total [S3L3.16C1] Dietician: Purchased Service		794.00	2,350.00
Group : [S3L3.18C1] Dietary: Salaries			
Subgroup : None			
520500	Salaries Dietary	731,888.23	643,421.78
Subtotal : None		731,888.23	643,421.78
Total [S3L3.18C1] Dietary: Salaries		731,888.23	643,421.78
Group : [S3L3.21C1] Dietary: Food			
Subgroup : None			
522000	Food	355,035.52	292,719.83
522010	Food-Supplement-HCS	4,734.75	0.00
522020	Food- Special Event	4,613.17	0.00
Subtotal : None		364,383.44	292,719.83
Total [S3L3.21C1] Dietary: Food		364,383.44	292,719.83
Group : [S3L3.22C1] Dietary: Purchased Service			
Subgroup : None			
522100	Purchased Service	3,945.86	6,388.10
Subtotal : None		3,945.86	6,388.10
Total [S3L3.22C1] Dietary: Purchased Service		3,945.86	6,388.10
Group : [S3L3.23C1] Dietary: Supplies & Expenses			
Subgroup : None			
522200	Dietary - Supplies	0.00	10,740.36
522600	Covid Expense - Dietary	39.81	0.00
Subtotal : None		39.81	10,740.36
Total [S3L3.23C1] Dietary: Supplies & Expenses		39.81	10,740.36
Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service			
Subgroup : [S3L3.27C Housekeeping Purchased Service			
541500	Purchased Service - Housekeep	298,376.83	286,679.35
Subtotal [S3L3.27C1A Housekeeping Purchased Service		298,376.83	286,679.35
Subgroup : [S3L3.27C Laundry Purchased Service			
532000	Purchased Service - Laundry	213,581.33	204,977.87
Subtotal [S3L3.27C1B Laundry Purchased Service		213,581.33	204,977.87
Total [S3L3.27C1] Housekeeping / Laundry: Purchased S		511,958.16	491,657.22
Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense			
Subgroup : [S3L3.28C Laundry Supplies & Expense			
522400	Chemicals	6,637.61	3,475.65
523500	Disposable Supplies	22,789.98	25,707.94
533000	Supplies & Expense - Laundry	0.00	823.31
Subtotal [S3L3.28C1B Laundry Supplies & Expense		29,427.59	30,006.90
Total [S3L3.28C1] Housekeeping / Laundry: Supplies & E		29,427.59	30,006.90
Group : [S3L3.29C1] Housekeepong / Laundry: Linen & Bedding			
Subgroup : None			
522300	Linen	67.13	0.00
534000	Linen & Bedding	3,338.59	2,641.70
Subtotal : None		3,405.72	2,641.70
Total [S3L3.29C1] Housekeepong / Laundry: Linen & Bed		3,405.72	2,641.70

Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries			
Subgroup : None			
605100	Salaries Nurse Secretary	111,786.46	101,314.59
650500	Salaries Medical Records	72,023.77	63,763.11
Subtotal : None		183,810.23	165,077.70
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salaries	183,810.23	165,077.70

Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries			
Subgroup : [S3L3.40C MMQ Salaries			
650400	Salaries MMQ Nurse	45,394.10	41,570.23
Subtotal [S3L3.40C1A MMQ Salaries		45,394.10	41,570.23
Subgroup : [S3L3.40C MDS Salaries			
650300	Salaries MDS	193,007.42	108,427.44
Subtotal [S3L3.40C1B MDS Salaries		193,007.42	108,427.44
Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) Ev	238,401.52	149,997.67

Group : [S3L3.43C1] MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			
Subgroup : [S3L3.43C MDS Purchase Service			
650600	MDS Consultant	0.00	51.35
Subtotal [S3L3.43C1B MDS Purchase Service		0.00	51.35
Total [S3L3.43C1]	MMQ Evaluation Nurse/MDS Coordinat	0.00	51.35

Group : [S3L3.48C1] Social Service Worker: Salaries			
Subgroup : None			
681000	Salaries- Social Services	199,980.82	174,763.69
Subtotal : None		199,980.82	174,763.69
Total [S3L3.48C1]	Social Service Worker: Salaries	199,980.82	174,763.69

Group : [S3L3.51C1] Social Service Worker: Purchased Service			
Subgroup : None			
683000	Social Service Consultant	6,562.50	10,335.00
Subtotal : None		6,562.50	10,335.00
Total [S3L3.51C1]	Social Service Worker: Purchased Ser	6,562.50	10,335.00

Group : [S3L3.55C1] Interpreters: Purchased Service			
Subgroup : None			
650650	Interpreter Services	6,786.20	4,708.60
Subtotal : None		6,786.20	4,708.60
Total [S3L3.55C1]	Interpreters: Purchased Service	6,786.20	4,708.60

Group : [S3L3.60C1] Direct Restorative Therapy: Salaries			
Subgroup : None			
792000	Salaries Register Physical Th	108,931.96	180,107.78
792400	P.T.A. Salaries	274,371.98	198,942.92
793000	Salaries Occupational Therapy	200,018.24	179,311.14
793400	COTA Salaries	82,853.98	105,843.10
794000	Salaries Speech Therapy	118,605.40	130,313.88
Subtotal : None		784,781.56	794,518.82
Total [S3L3.60C1]	Direct Restorative Therapy: Salaries	784,781.56	794,518.82

Group : [S3L3.62C1] Direct Restorative Therapy: Consultants			
Subgroup : None			
694000	Respiratory Therapy Consultant	288.00	33,994.00
792050	Purchase Service-Physical Ther	1,213.65	8,744.20
793050	Purchase Service-Occupational	0.00	3,525.60
793200	Occupational Therapy - Part A	0.00	236.23
794200	Speech Therapy - Part A	2,601.33	1,965.00
794700	Speech Therapy - HMO	0.00	390.00
Subtotal : None		4,102.98	48,855.03
Total [S3L3.62C1]	Direct Restorative Therapy: Consultant	4,102.98	48,855.03

Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries			
Subgroup : None			
702100	Salaries Activities	186,718.64	192,068.71
Subtotal : None		186,718.64	192,068.71
Total [S3L3.64C1]	Recreational Therapy/Activities: Salari	186,718.64	192,068.71

Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service			
Subgroup : None			
702200	Purch Serv Activities	10,487.66	5,216.11
702400	Music Therapy	450.00	1,910.00
702500	Outing Transportation- Activi	200.00	0.00
Subtotal : None		11,137.66	7,126.11
Total [S3L3.67C1] Recreational Therapy/Activities: Purch		11,137.66	7,126.11

Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses			
Subgroup : None			
689000	Supplies & Expense. - Social	0.00	88.95
702300	Activity Supplies	5,353.67	5,136.25
Subtotal : None		5,353.67	5,225.20
Total [S3L3.68C1] Recreational Therapy/Activities: Suppli		5,353.67	5,225.20

Group : [S3L3.80C1] Variable Job Related Education			
Subgroup : None			
425600	Employee Education/Seminars	5,575.48	1,090.36
Subtotal : None		5,575.48	1,090.36
Total [S3L3.80C1] Variable Job Related Education		5,575.48	1,090.36

Group : [S3L3.82C1] Physician Services: Medical Director			
Subgroup : None			
651100	Medical Director	30,000.00	25,625.00
Subtotal : None		30,000.00	25,625.00
Total [S3L3.82C1] Physician Services: Medical Director		30,000.00	25,625.00

Group : [S3L3.87C1] Legend Drugs			
Subgroup : None			
791100	Pharmacy Private	1,431.32	115.78
791200	Pharmacy Part A	146,926.52	127,591.16
791300	Pharmacy Medicaid	13,527.47	2,234.89
791400	Pharmacy MCD Sco	6,138.53	1,417.01
791700	Pharmacy HMO	113,103.07	100,841.67
795000	Laboratory - Part A	33,175.14	44,722.80
795100	Laboratory - HMO	22,422.11	30,272.49
795200	Laboratory - Medicaid	7,149.45	1,893.33
795300	Laboratory - MCD Sco	3,280.18	238.06
795400	Laboratory- Private	2,577.95	0.00
795500	Ambulance - Part A	602.22	16,547.18
795600	Ambulance - HMO	450.00	3,043.71
795700	Ambulance/Chair Car-SCO	1,519.70	4,229.66
795800	Ambulance/Chair Car-Pvt	126.00	711.40
796200	Oxygen - Part A	179.00	204.00
796300	Oxygen - Medicaid	(30.00)	540.00
796400	Oxygen - MCD Sco	544.22	885.00
796500	Oxygen - HMO	0.00	60.00
796700	Radiology - Part A	16,044.98	13,943.94
796800	Radiology - HMO	11,783.74	9,894.78
796900	Radiology - Medicaid	1,858.64	284.92
796910	Radiology - MCD Sco	1,127.22	204.35
796920	Radiology - Part B	0.00	283.50
797200	IV Therapy - Part A	10,445.30	6,295.33
797300	IV Therapy - Medicaid	185.89	718.09
797400	IV Therapy - MCD SCO	1,231.94	425.00
797500	IV Therapy - HMO	9,879.49	7,431.69
798200	Medical Supplies - Part A	554.44	8,196.51
798300	Medical Supplies -Medicaid	997.97	119.94
798500	Medical Supplies - MCD SCO	0.00	37.74
798700	Medical Supplies - HMO	684.00	710.37
Subtotal : None		407,916.49	384,094.30
Total [S3L3.87C1] Legend Drugs		407,916.49	384,094.30

Group : [S3L3.89C1] House Supplies Not Resold			
Subgroup : None			
652200	Medical Supplies	170,008.07	162,973.73
652300	Medical Equipment	17,092.84	16,800.17
652400	Office Supplies & Expense Nur	7,498.05	1,872.58

792500	Physical Therapy Supplies	0.00	6,126.10
Subtotal : None		194,598.96	187,772.58
Total [S3L3.89C1]	House Supplies Not Resold	194,598.96	187,772.58
Group : [S3L3.92C1]	Pharmacy Consultant		
Subgroup : None			
653000	Pharmacy Consultant	12,822.50	13,472.50
Subtotal : None		12,822.50	13,472.50
Total [S3L3.92C1]	Pharmacy Consultant	12,822.50	13,472.50
Group : [S3L4.1C1]	Depreciaton		
Subgroup : [S3L4.1C1]	Building Depreciation		
900000	Depreciation building	137,700.00	137,700.00
Subtotal [S3L4.1C1A]	Building Depreciation	137,700.00	137,700.00
Subgroup : [S3L4.1C1]	Improvements Depreciation		
900001	Depreciation - Bld improvement	53,425.67	42,454.95
Subtotal [S3L4.1C1B]	Improvements Depreciation	53,425.67	42,454.95
Subgroup : [S3L4.1C1]	Equipment Depreciation		
900002	Depreciation - Equipment	171,901.97	90,596.06
900003	Depreciation - Furn & fixtures	20,608.33	8,529.45
Subtotal [S3L4.1C1C]	Equipment Depreciation	192,510.30	99,125.51
Total [S3L4.1C1]	Depreciaton	383,635.97	279,280.46
Group : [S3L4.2C1]	Long Term Interest Expense SNF-CR		
Subgroup : None			
443700	Interest - 2nd Mortgage	16,416.39	29,301.30
452000	Interest 1st Mortgage	238,613.90	244,270.20
452100	MIP Insurance - 1st Mortgage	24,851.80	25,258.13
452800	Amortization - Mortgage Acqui	3,635.04	3,635.04
Subtotal : None		283,517.13	302,464.67
Total [S3L4.2C1]	Long Term Interest Expense SNF-CR	283,517.13	302,464.67
Group : [S3L4.6C1]	Building Insurance Expense-SNF-CR		
Subgroup : None			
459000	Insurance - Building & Equipm	39,345.84	32,497.78
Subtotal : None		39,345.84	32,497.78
Total [S3L4.6C1]	Building Insurance Expense-SNF-CR	39,345.84	32,497.78
Group : [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR		
Subgroup : None			
444400	Operation Lease Expense	442.56	2,557.56
Subtotal : None		442.56	2,557.56
Total [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR	442.56	2,557.56
Group : [CLA-53.01]	LA-Group Health/Life		
Subgroup : None			
441800	Group Life Insurance	9,569.66	5,442.95
442700	Group Health Insurance	803,260.70	754,218.87
442800	Group Health Insurance - W/H	(224,661.59)	(187,895.93)
442900	Group Dental Insurance	54,940.44	54,680.46
443000	Group Dental Insurance - W/H	(31,260.22)	(32,168.43)
Subtotal : None		611,848.99	594,277.92
Total [CLA-53.01]	LA-Group Health/Life	611,848.99	594,277.92
Group : [CLA-53.02]	LA-Employee Pensions		
Subgroup : None			
441700	Pension/403B	48,355.36	38,981.12
Subtotal : None		48,355.36	38,981.12
Total [CLA-53.02]	LA-Employee Pensions	48,355.36	38,981.12
Group : [CLA-53.03]	LA-Employee Benefits		
Subgroup : None			
441000	Employee Benefits	56,548.10	40,124.88
441200	Employee Appreciation Gifts	12,054.78	500.00
441900	Benefit Admin Costs	10,069.00	9,646.00
651500	Pre-Employment Expense - Cori	3,758.78	3,175.43

Subtotal : None		<u>82,430.66</u>	<u>53,446.31</u>
Total [CLA-53.03]	LA-Employee Benefits	<u>82,430.66</u>	<u>53,446.31</u>
Group : [CLA-53.04]	LA-Payroll Taxes		
Subgroup : None			
440500	Payroll Taxes-FICA	<u>634,959.75</u>	<u>586,435.85</u>
Subtotal : None		<u>634,959.75</u>	<u>586,435.85</u>
Total [CLA-53.04]	LA-Payroll Taxes	<u>634,959.75</u>	<u>586,435.85</u>
Group : [CLA-53.05]	LA-Workers Comp		
Subgroup : None			
442100	Insurance Workers Comp	<u>145,572.95</u>	<u>135,460.60</u>
Subtotal : None		<u>145,572.95</u>	<u>135,460.60</u>
Total [CLA-53.05]	LA-Workers Comp	<u>145,572.95</u>	<u>135,460.60</u>
	NET (INCOME) LOSS	<u>0.00</u>	<u>0.00</u>
	Sum of Account Groups	0.00	0.00

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