

Client: **A443516 - Lakeview House, Inc.**  
Engagement: **MDMC 2023 - Lakeview House, Inc.**  
Period Ending: **12/31/2023**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T-01 - MCD SNF-CR TB Report**

Account	Description	CAID PP-1 12/31/2022	FS CP 12/31/2023	JE Ref #	CAIDJE	CAID CP 12/31/2023
<b>Group : [1000] Balance Sheet</b>						
<b>Subgroup : None</b>						
100100.000	CASH IN BANK	392,129.19	405,692.32		0.00	405,692.32
100200.000	CASH ON HAND	200.00	200.00		0.00	200.00
100250.000	Cash Money Market	0.00	309,917.50		0.00	309,917.50
111000	ACCTS. RECV. - PRIVATE	0.00	0.00		7,044.95	7,044.95
				CAIDJE -	7,044.95	
111000.000	ACCTS. RECV. - PRIVATE	(7,783.25)	(16,329.76)		0.00	(16,329.76)
112000	ACCTS. RECV. - WELFARE	0.00	0.00		51,456.44	51,456.44
				CAIDJE -	51,456.44	
112000.000	ACCTS. RECV. - WELFARE	298,508.08	286,449.00		0.00	286,449.00
113000	ACCTS. RECV. MED. PART A	0.00	0.00		10,728.31	10,728.31
				CAIDJE -	10,728.31	
113000.000	ACCTS. RECV. MED. PART A	61,725.40	62,991.35		0.00	62,991.35
120000	RESERVE FOR BAD DEBTS	0.00	0.00		(69,229.70)	(69,229.70)
				CAIDJE -	(69,229.70)	
120000.000	RESERVE FOR BAD DEBTS	(16,400.00)	(12,700.00)		0.00	(12,700.00)
131000.000	DUE FROM EMPLOYEES	0.00	500.00		0.00	500.00
151000.000	OTHER PREPAID EXPENSES	16,802.05	15,824.53		0.00	15,824.53
152000.000	PREPAID INSURANCE	43,989.00	51,090.00		0.00	51,090.00
161000.000	BUILDING IMPROVEMENTS	227,339.47	253,932.67		0.00	253,932.67
162000.000	EQUIPMENT	283,758.50	292,890.50		0.00	292,890.50
164000.000	OTHER IMPROVEMENTS	8,297.40	8,297.40		0.00	8,297.40
165000.000	ACCUM DEPR.-BUILD IMPROVEMENTS	(112,556.29)	(123,598.29)		0.00	(123,598.29)
166000.000	ACCUM. DEPR. - EQUIPMENT	(139,530.69)	(158,576.69)		0.00	(158,576.69)
168000.000	ACCUM. DEPR.-OTHER IMPROVMENTS	(8,297.00)	(8,297.00)		0.00	(8,297.00)
170000.000	Right of use assets	28,858.39	15,982.16		0.00	15,982.16
200100.000	ACCOUNTS PAYABLE	(74,289.52)	(34,421.53)		0.00	(34,421.53)
200301.000	Deferred Revenue- Comm of Ma	0.00	(53,081.37)		0.00	(53,081.37)
202000.000	ACCRUED SALARIES	(52,972.00)	(65,247.00)		0.00	(65,247.00)
202010.000	ACCRUED VACATION	(52,972.00)	(57,092.00)		0.00	(57,092.00)
202100.000	ACCRUED PAYROLL TAXES	(10,923.00)	(12,613.00)		0.00	(12,613.00)
202261.000	State Income tax payable	(1,000.00)	1,500.00		0.00	1,500.00
215100.000	RESIDENT REFUNDS	(1,536.47)	(2,702.96)		0.00	(2,702.96)
240000.000	Right of use liability- ST	(12,876.23)	(9,252.74)		0.00	(9,252.74)
240001.000	Right of use liability- LT	(15,982.16)	(6,729.42)		0.00	(6,729.42)
251000.000	NOTES PAYABLE	0.00	(29,908.68)		0.00	(29,908.68)
251200.000	Note Payable	(31,688.43)	0.00		0.00	0.00
301000.000	CAPITAL STOCK	(30,000.00)	(30,000.00)		0.00	(30,000.00)
302000.000	Distributions	183,703.69	128,914.24		0.00	128,914.24
308000.000	RETAINED EARNINGS	(706,178.47)	(792,800.44)		0.00	(792,800.44)
<b>Subtotal : None</b>		<b>270,325.66</b>	<b>420,830.79</b>		<b>0.00</b>	<b>420,830.79</b>
<b>Total [1000] Balance Sheet</b>		<b>270,325.66</b>	<b>420,830.79</b>		<b>0.00</b>	<b>420,830.79</b>
<b>Group : [3000] P&amp;L</b>						
<b>Subgroup : None</b>						
3025.00	RESOURCE INCOME	(566,091.00)	0.00		0.00	0.00
				CAIDJE -	(0.00)	
400100.000	MEDICARE (LEVEL 1) INCOME	(168,715.14)	(208,174.52)		0.00	(208,174.52)
400250.000	PHARMACY INCOME - PART A	(28,972.58)	(19,170.71)		0.00	(19,170.71)
400400.000	PHYSICAL THERAPY - PART A	(14,901.42)	(4,031.90)		0.00	(4,031.90)
400450.000	OCCUPATIONAL THERAPY - PART A	(7,834.38)	0.00		0.00	0.00
400500.000	SPEECH THERAPY - PART A	(420.92)	(266.76)		0.00	(266.76)
400850.000	LABORATORY - PART A	(2,319.76)	(1,063.49)		0.00	(1,063.49)
400900.000	CONT. ADJ. - PART A	45,932.06	24,532.86		0.00	24,532.86
400999.000	Medicare A Prior Year Adj	(1,330.21)	(1,512.00)		0.00	(1,512.00)
410100.000	PRIVATE INCOME	(57,000.00)	(201,150.00)		0.00	(201,150.00)
410400.000	PRIVATE CERT - PHYSICAL THERAPY	(462.81)	(561.84)		0.00	(561.84)
410900.000	PRIVATE CERT - CONTRACTUAL ADJUSTMENT	77.21	0.00		0.00	0.00
4256	ADMINISTRATION EDUCATION	0.00	0.00		0.00	0.00
				CAIDJE - 1	(0.00)	
430100.000	MEDICAID INCOME	(2,252,858.54)	(3,259,773.06)		0.00	(3,259,773.06)
				CAIDJE -	(0.00)	
430250.000	MEDICAID CERT - PHARMACY	(2,169.24)	0.00		0.00	0.00
430251.000	Mediciad SUD Add-on	0.00	(46,950.00)		0.00	(46,950.00)
430400.000	MEDICAID CERT - PHYSICAL THERAPY	0.00	(132.13)		0.00	(132.13)
430900.000	MEDICAID CERT - CONTRACTUAL ADJUSTMENT	0.00	(1.89)		0.00	(1.89)
4334	EMPL. BENEFITS-ADMIN	0.00	0.00		0.00	0.00
				CAIDJE - 4	(0.00)	
4335	EMPL. BENEFITS-DON	0.00	0.00		0.00	0.00
				CAIDJE - 4	(0.00)	
4404	P/R TAXES ADMINISTRATOR	0.00	0.00		0.00	0.00
				CAIDJE - 4	(0.00)	
4405	P/R TAXES DON	0.00	0.00		0.00	0.00
				CAIDJE - 4	(0.00)	
4411	GRP HLTH/LIFE DON	0.00	0.00		0.00	0.00
				CAIDJE - 4	(0.00)	
4417	GRP HLTH/LIFE ADMINISTRAT	0.00	0.00		0.00	0.00
				CAIDJE - 4	(0.00)	
4423	W/C INS. ADMINISTRATOR	0.00	0.00		0.00	0.00
				CAIDJE - 4	(0.00)	
4425	W/C INS. DON	0.00	0.00		0.00	0.00

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

Account	Description	CAID PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2022	12/31/2023			12/31/2023
450100.000	Managed Care Cert- R&B	(4,950.00)	0.00	CAIDJE - 4	(0.00)	0.00
460400.000	INSURANCE CERT - PHYSICAL THERAPY	(212.58)	(410.88)		0.00	(410.88)
460450.000	Insurance Cert- Occupational Therapy	(652.20)	(715.94)		0.00	(715.94)
460900.000	Insurance Cert. - Contractual Adjustment	326.85	1,127.20		0.00	1,127.20
470100.000	HOSPICE CERT - ROOM AND BOARD	(135,400.14)	(57,885.75)		0.00	(57,885.75)
470400.000	Hospice Cert- Physical Therapy	0.00	(4.22)		0.00	(4.22)
470900.000	Hospice Cert- Contractual Allowance	0.00	9.10		0.00	9.10
480100.000	Federal COVID Grant Income	(57,514.24)	0.00		0.00	0.00
500260.000	Vaccines- Med B	(106.06)	(4,373.01)		0.00	(4,373.01)
500400.000	PHYSICAL THERAPY - PART B	(1,019.77)	(3,111.83)		0.00	(3,111.83)
500450.000	OCCUPATIONAL THERAPY - PART B	(1,250.84)	(713.12)		0.00	(713.12)
500500.000	SPEECH THERAPY - PART B	(3,252.20)	(361.20)		0.00	(361.20)
500900.000	CONT. ADJ-PART B	465.62	121.95		0.00	121.95
500999.000	Medicare B- Prior Year adjustments	(110.36)	(0.96)		0.00	(0.96)
505999.000	Managed Care B- PYA	0.00	(3.84)		0.00	(3.84)
590100.000	Independent Living- R&B	(1,121.40)	0.00		0.00	0.00
595100.000	Assisted Living R&B (Rest Home)	(1,431,895.20)	(1,529,529.44)		0.00	(1,529,529.44)
599015.000	COMCAST RESIDENT PAYMENTS	(652.20)	0.00		0.00	0.00
599050.000	INTEREST INCOME	0.00	(9,917.50)		0.00	(9,917.50)
599071.000	Comm of Mass- Supplemental Payments	(279,887.68)	(31,008.00)		0.00	(31,008.00)
599080.000	MISCELLANEOUS INCOME	(8,778.80)	(1,798.72)		0.00	(1,798.72)
599090.000	SMALL BALANCE ADJUSTMENTS	(2.35)	0.00		0.00	0.00
599091.000	Medicare Sequestration	256.63	2,567.41		0.00	2,567.41
610110.000	SALARIES - ACTIVITIES	88,622.48	90,681.50		0.00	90,681.50
610650.000	ACTIVITIES SUP&EXP	6,225.42	6,901.22		0.00	6,901.22
610660.000	Entertainment- Activities	0.00	300.00		0.00	300.00
620110.000	SALARIES - SOCIAL SERVICE	143,089.49	145,311.44		0.00	145,311.44
620850.000	SOCIAL SERV. CONS.	2,640.00	2,580.00		0.00	2,580.00
640100.000	SALARIES - RN	82,817.65	95,662.85		0.00	95,662.85
640110.000	SALARIES LPN - UNIT I	345,315.33	365,406.88		0.00	365,406.88
640120.000	NURSES AIDES LEVEL II	378,509.30	519,660.17		0.00	519,660.17
640310.000	Agency RN	100,678.18	164,377.42		0.00	164,377.42
640320.000	Agency LPN	448.00	16,826.03		0.00	16,826.03
640330.000	Agency Aides	12,019.37	41,073.50		0.00	41,073.50
640900.000	SALARIES MEDICAL RECORDS	36,084.68	35,075.79		0.00	35,075.79
660120.000	NURSES AIDES LEVEL IV	490,244.92	431,753.06		0.00	431,753.06
670100.000	SALARY - DIRECTOR OF NURSING	100,606.22	102,403.20		0.00	102,403.20
670600.000	NURSING SUP/EXP.	41,484.12	42,213.56		0.00	42,213.56
670601.000	Nursing Supples- COVID 19	139,429.21	0.00		0.00	0.00
670602.000	PPE Covid	21,446.91	8,470.23		0.00	8,470.23
670830.000	NURSING EDUCATION	0.00	0.00		0.00	0.00
670850.000	MEDICAL DIRECTOR	6,000.00	6,000.00	CAIDJE -	(0.00)	6,000.00
690110.000	SALARIES - DIETARY	346,959.10	362,133.48		0.00	362,133.48
690670.000	DIETARY SUP/EXP.	21,095.34	25,779.67		0.00	25,779.67
690680.000	Food supplements	0.00	1,943.20		0.00	1,943.20
690690.000	RAW FOOD	236,709.12	258,216.66		0.00	258,216.66
690700.000	Dietary equip rental	0.00	80.00		0.00	80.00
690850.000	DIETICIAN PURCH. SERV.	8,496.00	8,776.00		0.00	8,776.00
700110.000	SALARIES - LAUNDRY	127,224.94	118,552.04		0.00	118,552.04
700670.000	LAUNDRY SUP/EXP.	5,485.75	3,439.43		0.00	3,439.43
700690.000	LINEN AND BEDDING	965.84	6,107.63		0.00	6,107.63
710110.000	SALARIES-HOUSEKEEPING	271,345.33	294,246.63		0.00	294,246.63
710670.000	HOUSEKEEPING SUP/EXP.	12,507.42	14,439.80		0.00	14,439.80
720500.000	TELEPHONE	2,600.74	10,287.28		0.00	10,287.28
720510.000	GAS	25,347.22	28,442.40		0.00	28,442.40
720520.000	ELECTRICITY	41,632.33	34,980.38		0.00	34,980.38
720530.000	WATER AND SEWERAGE	18,858.19	30,375.10		0.00	30,375.10
720535.000	SEWER	8,923.77	3,759.70		0.00	3,759.70
720660.000	Building R&M	0.00	2,675.00		0.00	2,675.00
720670.000	PLANT SUPPLIES	31,724.94	38,599.52		0.00	38,599.52
720850.000	PURCHASED SERVICE-PLANT	72,916.02	74,353.19		0.00	74,353.19
730100.000	SALARIES - ADMINISTRATION	127,797.10	132,207.21		0.00	132,207.21
730110.000	SALARIES - CLERICAL	261,571.15	366,859.59		0.00	366,859.59
730200.000	PAYROLL TAXES - ADMINISTRATION	238,767.65	255,251.81		0.00	255,251.81
730250.000	WORKERS COMP INSURANCE	41,221.00	37,968.00	CAIDJE -	(0.00)	37,968.00
730300.000	GROUP HEALTH INSURANCE	191,852.57	184,831.32	CAIDJE -	(0.00)	184,831.32
730301.000	GROUP LIFE INSURANCE	7,493.78	6,372.76	CAIDJE -	(0.00)	6,372.76
730301.100	Blank	0.00	(1,421.70)		0.00	(1,421.70)
730400.000	UNIFORM ALLOWANCE	0.00	292.35		0.00	292.35
730430.000	LEGAL	959.66	0.00		0.00	0.00
730440.000	ACCOUNTING	27,916.88	33,991.13		0.00	33,991.13
730441.000	Accounting COVID	551.25	0.00		0.00	0.00
730450.000	BOOKKEEPING SERVICE	952.50	3,405.02		0.00	3,405.02
730451.000	PAYROLL SERVICE	14,699.52	14,933.40		0.00	14,933.40
730510.000	ADVERTISING-HELP WANTED	3,561.51	1,885.08		0.00	1,885.08
730530.000	INSURANCE - OTHER	79,612.00	81,180.00		0.00	81,180.00
730535.000	AUTO INSURANCE	5,491.00	5,437.00		0.00	5,437.00
730536.000	PROPERTY INSURANCE	12,988.00	14,234.00		0.00	14,234.00

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

Account	Description	CAID PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		<b>12/31/2022</b>	<b>12/31/2023</b>			<b>12/31/2023</b>
730540.000	BAD ACCOUNTS	25,355.85	31,595.07		0.00	31,595.07
730550.000	EQUIPMENT DEPRECIATION	18,133.00	19,046.00		0.00	19,046.00
730555.000	IMPROVEMENT DEPRECIATION	9,712.00	11,042.00		0.00	11,042.00
730560.000	INT/WORKING CAPITAL DEBT	1,593.22	2,842.30		0.00	2,842.30
730580.000	TAXES	97.26	1,646.51		0.00	1,646.51
730670.000	OFFICE SUPPLY & EXPENSE	23,105.62	22,084.64		0.00	22,084.64
730740.000	Copier Equipment	5,533.68	5,533.68		0.00	5,533.68
730750.000	MOTOR VEHICLE EXPENSE	18,598.03	19,739.85		0.00	19,739.85
730752.000	MOTOR VEHICLE LEASE 2	8,380.32	8,380.32		0.00	8,380.32
730760.000	RENT REAL ESTATE AFFIL.	69,321.41	125,369.41		0.00	125,369.41
730810.000	DUES & SUBSCRIPTIONS	7,743.72	13,591.64		0.00	13,591.64
730811.000	ENTERTAINMENT	7,911.27	13,931.21		0.00	13,931.21
730830.000	TUITION & EDUCATION	3,959.93	3,177.00		0.00	3,177.00
				CAIDJE -	(0.00)	
730831.000	DONATIONS	6,836.59	7,810.00		0.00	7,810.00
730832.000	BONUSES	6,648.57	7,106.90		0.00	7,106.90
				CAIDJE -	(0.00)	
730850.000	ADMIN PURCHASED SERVICE	45.84	0.00		0.00	0.00
730860.000	POSTAGE	1,016.61	1,428.17		0.00	1,428.17
730870.000	LICENSES & DUES - PATIENT REL.	2,050.00	1,275.00		0.00	1,275.00
				CAIDJE -	(0.00)	
730871.000	LICENSE & DUES NON-PATIENT	1,150.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
730875.000	FINES & PENALTIES	11,725.01	0.00		0.00	0.00
730900.000	MISCELLANEOUS EXPENSE	3,172.21	1,170.30		0.00	1,170.30
730910.000	SERVICE CHARGES - BANK	(10.00)	(10.00)		0.00	(10.00)
730930.000	USER FEE	178,977.92	58,364.75		0.00	58,364.75
800900.000	PHYSICAL THERAPY - PART A	4,066.32	3,653.40		0.00	3,653.40
800910.000	PHYSICAL THERAPY - PART B	1,092.20	2,460.24		0.00	2,460.24
800920.000	PHYSICAL THERAPY MEDICAID	216.24	0.00		0.00	0.00
800950.000	Purchased Services- PT	3,000.00	3,000.00		0.00	3,000.00
810900.000	OCCUPATIONAL THERAPY-PART A	2,693.88	618.80		0.00	618.80
810910.000	OCCUPATIONAL THERAPY - PART B	478.72	1,043.12		0.00	1,043.12
820900.000	SPEECH THERAPY - PART A	74.80	316.20		0.00	316.20
820910.000	SPEECH THERAPY - PART B	1,961.80	281.37		0.00	281.37
820950.000	Speech Therapy- purchased service	0.00	39.44		0.00	39.44
850050.000	PHARMACY CONSULTANT	2,904.00	2,964.00		0.00	2,964.00
850640.000	PHARMACY - PRIVATE	0.00	90.88		0.00	90.88
850650.000	PHARMACY MEDICAID	1,232.98	879.27		0.00	879.27
850660.000	PHARMACY - PART A	16,133.93	20,384.05		0.00	20,384.05
850670.000	PHARMACY SUPPLIES	4,554.02	4,106.38		0.00	4,106.38
860660.000	Medical Supplies - Private	731.28	0.00		0.00	0.00
870000.000	LABORATORY - PART A	0.00	334.37		0.00	334.37
870100.000	LAB - PART A	778.11	1,584.93		0.00	1,584.93
870120.000	Laboratory- Mediciad	925.46	1,237.50		0.00	1,237.50
880000.000	RADIOLOGY-PART A	180.00	216.54		0.00	216.54
880120.000	Radiology - Medicaid	0.00	17.82		0.00	17.82
890110.000	Ambulance Part A	263.08	0.00		0.00	0.00
891110.000	Oxygen Part A	264.21	269.41		0.00	269.41
900000.000	State Income tax	16,000.00	5,500.00		0.00	5,500.00
<b>Subtotal : None</b>		<b>(270,325.66)</b>	<b>(420,830.79)</b>		<b>0.00</b>	<b>(420,830.79)</b>
<b>Total [3000] P&amp;L</b>		<b>(270,325.66)</b>	<b>(420,830.79)</b>		<b>0.00</b>	<b>(420,830.79)</b>
<b>Sum of Account Groups</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>

Tickmarks

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Client: **A443516 - Lakeview House, Inc.**  
Engagement: **MDMC 2023 - Lakeview House, Inc.**  
Period Ending: **12/31/2023**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:02 - MCD SNF-CR Groupings**

Account	Description	CAID CP 12/31/2023	CARE PP-1 12/31/2022
<b>Group : [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>		
<b>Subgroup : None</b>			
100100.000	CASH IN BANK	405,692.32	392,129.19
100200.000	CASH ON HAND	200.00	200.00
100250.000	Cash Money Market	309,917.50	0.00
<b>Subtotal : None</b>		<b>715,809.82</b>	<b>392,329.19</b>
<b>Total [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>	<b>715,809.82</b>	<b>392,329.19</b>
<b>Group : [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>		
<b>Subgroup : [S6L1.5C1A/ R Self-Pay Patients (Private)</b>			
111000	ACCTS. RECV. - PRIVATE	7,044.95	0.00
111000.000	ACCTS. RECV. - PRIVATE	(16,329.76)	(7,783.25)
<b>Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)</b>		<b>(9,284.81)</b>	<b>(7,783.25)</b>
<b>Subgroup : [S6L1.5C1A/r Medicare Non Managed Care</b>			
113000	ACCTS. RECV. MED. PART A	10,728.31	0.00
<b>Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care</b>		<b>10,728.31</b>	<b>0.00</b>
<b>Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care</b>			
112000	ACCTS. RECV. - WELFARE	51,456.44	0.00
112000.000	ACCTS. RECV. - WELFARE	286,449.00	298,508.08
<b>Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care</b>		<b>337,905.44</b>	<b>298,508.08</b>
<b>Subgroup : None</b>			
113000.000	ACCTS. RECV. MED. PART A	62,991.35	61,725.40
<b>Subtotal : None</b>		<b>62,991.35</b>	<b>61,725.40</b>
<b>Total [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>	<b>402,340.29</b>	<b>352,450.23</b>
<b>Group : [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>		
<b>Subgroup : None</b>			
120000	RESERVE FOR BAD DEBTS	(69,229.70)	0.00
120000.000	RESERVE FOR BAD DEBTS	(12,700.00)	(16,400.00)
<b>Subtotal : None</b>		<b>(81,929.70)</b>	<b>(16,400.00)</b>
<b>Total [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>	<b>(81,929.70)</b>	<b>(16,400.00)</b>
<b>Group : [S6L1.11C1]</b>	<b>Other Receivables</b>		
<b>Subgroup : None</b>			
131000.000	DUE FROM EMPLOYEES	500.00	0.00
<b>Subtotal : None</b>		<b>500.00</b>	<b>0.00</b>
<b>Total [S6L1.11C1]</b>	<b>Other Receivables</b>	<b>500.00</b>	<b>0.00</b>
<b>Group : [S6L1.13C1]</b>	<b>Prepaid Insurance</b>		
<b>Subgroup : None</b>			
152000.000	PREPAID INSURANCE	51,090.00	43,989.00
<b>Subtotal : None</b>		<b>51,090.00</b>	<b>43,989.00</b>
<b>Total [S6L1.13C1]</b>	<b>Prepaid Insurance</b>	<b>51,090.00</b>	<b>43,989.00</b>
<b>Group : [S6L1.14C1]</b>	<b>Prepaid Taxes</b>		
<b>Subgroup : None</b>			
202261.000	State Income tax payable	1,500.00	(1,000.00)
<b>Subtotal : None</b>		<b>1,500.00</b>	<b>(1,000.00)</b>
<b>Total [S6L1.14C1]</b>	<b>Prepaid Taxes</b>	<b>1,500.00</b>	<b>(1,000.00)</b>
<b>Group : [S6L1.15C1]</b>	<b>Other Prepaid Expenses</b>		
<b>Subgroup : None</b>			
151000.000	OTHER PREPAID EXPENSES	15,824.53	16,802.05
<b>Subtotal : None</b>		<b>15,824.53</b>	<b>16,802.05</b>
<b>Total [S6L1.15C1]</b>	<b>Other Prepaid Expenses</b>	<b>15,824.53</b>	<b>16,802.05</b>

<b>Group : [S6L1.17C1] Other Current Assets</b>			
<b>Subgroup : None</b>			
170000.000	Right of use assets	15,982.16	28,858.39
240000.000	Right of use liability- ST	(9,252.74)	(12,876.23)
240001.000	Right of use laibility- LT	(6,729.42)	(15,982.16)
<b>Subtotal : None</b>		<b>0.00</b>	<b>0.00</b>
<b>Total [S6L1.17C1]</b>	<b>Other Current Assets</b>	<b>0.00</b>	<b>0.00</b>
<b>Group : [S6L2.3C1] Improvements - Cost</b>			
<b>Subgroup : [S6L2.3C1] Building Improvements</b>			
161000.000	BUILDING IMPROVEMENTS	253,932.67	227,339.47
<b>Subtotal [S6L2.3C1A] Building Improvements</b>		<b>253,932.67</b>	<b>227,339.47</b>
<b>Subgroup : [S6L2.3C1] Other Improvements</b>			
164000.000	OTHER IMPROVEMENTS	8,297.40	8,297.40
<b>Subtotal [S6L2.3C1C] Other Improvements</b>		<b>8,297.40</b>	<b>8,297.40</b>
<b>Subgroup : [S6L2.3C1A/D] Building Improvements</b>			
165000.000	ACCUM DEPR.-BUILD IMPROVEMENTS	(123,598.29)	(112,556.29)
<b>Subtotal [S6L2.3C1D] A/D Building Improvements</b>		<b>(123,598.29)</b>	<b>(112,556.29)</b>
<b>Subgroup : [S6L2.3C1A/D] Other Improvements</b>			
168000.000	ACCUM. DEPR.-OTHER IMPROVMENT	(8,297.00)	(8,297.00)
<b>Subtotal [S6L2.3C1F] A/D Other Improvements</b>		<b>(8,297.00)</b>	<b>(8,297.00)</b>
<b>Total [S6L2.3C1]</b>	<b>Improvements - Cost</b>	<b>130,334.78</b>	<b>114,783.58</b>
<b>Group : [S6L2.4C1] Equipment</b>			
<b>Subgroup : [S6L2.4C1] Equipment Cost</b>			
162000.000	EQUIPMENT	292,890.50	283,758.50
<b>Subtotal [S6L2.4C1A] Equipment Cost</b>		<b>292,890.50</b>	<b>283,758.50</b>
<b>Subgroup : [S6L2.4C1A/D] Equipment</b>			
166000.000	ACCUM. DEPR. - EQUIPMENT	(158,576.69)	(139,530.69)
<b>Subtotal [S6L2.4C1b] A/D Equipment</b>		<b>(158,576.69)</b>	<b>(139,530.69)</b>
<b>Total [S6L2.4C1]</b>	<b>Equipment</b>	<b>134,313.81</b>	<b>144,227.81</b>
<b>Group : [S6L5.1C1] Trade Payable</b>			
<b>Subgroup : None</b>			
200100.000	ACCOUNTS PAYABLE	(34,421.53)	(74,289.52)
<b>Subtotal : None</b>		<b>(34,421.53)</b>	<b>(74,289.52)</b>
<b>Total [S6L5.1C1]</b>	<b>Trade Payable</b>	<b>(34,421.53)</b>	<b>(74,289.52)</b>
<b>Group : [S6L5.6C1] Long Term Debt, Current Portion-Banks, Mortgages, Other</b>			
<b>Subgroup : [S6L5.6C1] Current LT Debt-Banks</b>			
251000.000	NOTES PAYABLE	(29,908.68)	0.00
251200.000	Note Payable	0.00	(31,688.43)
<b>Subtotal [S6L5.6C1A] Current LT Debt-Banks</b>		<b>(29,908.68)</b>	<b>(31,688.43)</b>
<b>Total [S6L5.6C1]</b>	<b>Long Term Debt, Current Portion-Banks</b>	<b>(29,908.68)</b>	<b>(31,688.43)</b>
<b>Group : [S6L5.7C1] Accrued Salaries &amp; Payroll Liabilities</b>			
<b>Subgroup : [S6L5.7C1] Accrued Salaries</b>			
202000.000	ACCRUED SALARIES	(65,247.00)	(52,972.00)
202010.000	ACCRUED VACATION	(57,092.00)	(52,972.00)
<b>Subtotal [S6L5.7C1A] Accrued Salaries</b>		<b>(122,339.00)</b>	<b>(105,944.00)</b>
<b>Subgroup : [S6L5.7C1] Accrued Payroll Taxes Withheld</b>			
202100.000	ACCRUED PAYROLL TAXES	(12,613.00)	(10,923.00)
<b>Subtotal [S6L5.7C1B] Accrued Payroll Taxes Withheld</b>		<b>(12,613.00)</b>	<b>(10,923.00)</b>
<b>Total [S6L5.7C1]</b>	<b>Accrued Salaries &amp; Payroll Liabilities</b>	<b>(134,952.00)</b>	<b>(116,867.00)</b>
<b>Group : [S6L5.10C1] Other Current Liabilities</b>			
<b>Subgroup : None</b>			
200301.000	Deferred Revenue- Comm of Ma	(53,081.37)	0.00

215100.000	RESIDENT REFUNDS	(2,702.96)	(1,536.47)
<b>Subtotal : None</b>		<b>(55,784.33)</b>	<b>(1,536.47)</b>
<b>Total [S6L5.10C1]</b>	<b>Other Current Liabilities</b>	<b>(55,784.33)</b>	<b>(1,536.47)</b>
<b>Group : [S6L8B.4C1]</b>	<b>Owners Equity Balance-Retained Earnings</b>		
<b>Subgroup : None</b>			
301000.000	CAPITAL STOCK	(30,000.00)	(30,000.00)
302000.000	Distributions	128,914.24	183,703.69
308000.000	RETAINED EARNINGS	(792,800.44)	(706,178.47)
<b>Subtotal : None</b>		<b>(693,886.20)</b>	<b>(552,474.78)</b>
<b>Total [S6L8B.4C1]</b>	<b>Owners Equity Balance-Retained Earn</b>	<b>(693,886.20)</b>	<b>(552,474.78)</b>
<b>Group : [S2L1.1C1]</b>	<b>Private Pay</b>		
<b>Subgroup : None</b>			
410100.000	PRIVATE INCOME	(201,150.00)	(57,000.00)
<b>Subtotal : None</b>		<b>(201,150.00)</b>	<b>(57,000.00)</b>
<b>Total [S2L1.1C1]</b>	<b>Private Pay</b>	<b>(201,150.00)</b>	<b>(57,000.00)</b>
<b>Group : [S2L1.4C1]</b>	<b>Medicare-Fee-For-Service</b>		
<b>Subgroup : None</b>			
400100.000	MEDICARE (LEVEL 1) INCOME	(208,174.52)	(168,715.14)
599091.000	Medicare Sequestration	2,567.41	256.63
<b>Subtotal : None</b>		<b>(205,607.11)</b>	<b>(168,458.51)</b>
<b>Total [S2L1.4C1]</b>	<b>Medicare-Fee-For-Service</b>	<b>(205,607.11)</b>	<b>(168,458.51)</b>
<b>Group : [S2L1.5C1]</b>	<b>Medicare Managed Care (Part C)</b>		
<b>Subgroup : None</b>			
450100.000	Managed Care Cert- R&B	0.00	(4,950.00)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(4,950.00)</b>
<b>Total [S2L1.5C1]</b>	<b>Medicare Managed Care (Part C)</b>	<b>0.00</b>	<b>(4,950.00)</b>
<b>Group : [S2L1.6C1]</b>	<b>MassHealth Fee-for-Service</b>		
<b>Subgroup : None</b>			
430100.000	MEDICAID INCOME	(3,259,773.06)	(2,818,949.54)
430251.000	Mediciad SUD Add-on	(46,950.00)	0.00
470100.000	HOSPICE CERT - ROOM AND BOARD	(57,885.75)	(135,400.14)
470900.000	Hospice Cert- Contractual Allowance	9.10	0.00
590100.000	Independent Living- R&B	0.00	(1,121.40)
<b>Subtotal : None</b>		<b>(3,364,599.71)</b>	<b>(2,955,471.08)</b>
<b>Total [S2L1.6C1]</b>	<b>MassHealth Fee-for-Service</b>	<b>(3,364,599.71)</b>	<b>(2,955,471.08)</b>
<b>Group : [S2L1.13C1]</b>	<b>DTA &amp; EAEDC</b>		
<b>Subgroup : None</b>			
595100.000	Assisted Living R&B (Rest Home)	(1,529,529.44)	(1,431,895.20)
<b>Subtotal : None</b>		<b>(1,529,529.44)</b>	<b>(1,431,895.20)</b>
<b>Total [S2L1.13C1]</b>	<b>DTA &amp; EAEDC</b>	<b>(1,529,529.44)</b>	<b>(1,431,895.20)</b>
<b>Group : [S2L1.4C2]</b>	<b>Ancillary-Medicare Fee-for-Service</b>		
<b>Subgroup : None</b>			
400250.000	PHARMACY INCOME - PART A	(19,170.71)	(28,972.58)
400400.000	PHYSICAL THERAPY - PART A	(4,031.90)	(14,901.42)
400450.000	OCCUPATIONAL THERAPY - PART A	0.00	(7,834.38)
400500.000	SPEECH THERAPY - PART A	(266.76)	(420.92)
400850.000	LABORATORY - PART A	(1,063.49)	(2,319.76)
400900.000	CONT. ADJ. - PART A	24,532.86	45,932.06
410400.000	PRIVATE CERT - PHYSICAL THERAPY	(561.84)	(462.81)
410900.000	PRIVATE CERT - CONTRACTUAL ADJI	0.00	77.21
430250.000	MEDICAID CERT - PHARMACY	0.00	(2,169.24)
430400.000	MEDICAID CERT - PHYSICAL THERAP	(132.13)	0.00
430900.000	MEDICAID CERT - CONTRACTUAL AD.	(1.89)	0.00
460400.000	INSURANCE CERT - PHYSICAL THERA	(410.88)	(212.58)
460450.000	Insurance Cert- Occupational Therapy	(715.94)	(652.20)
460900.000	Insurance Cert. - Contractual Adjustment	1,127.20	326.85
470400.000	Hospice Cert- Physical Therapy	(4.22)	0.00
500260.000	Vaccines- Med B	(4,373.01)	(106.06)
500400.000	PHYSICAL THERAPY - PART B	(3,111.83)	(1,019.77)
500450.000	OCCUPATIONAL THERAPY - PART B	(713.12)	(1,250.84)



500500.000	SPEECH THERAPY - PART B	(361.20)	(3,252.20)
500900.000	CONT. ADJ-PART B	121.95	465.62
<b>Subtotal : None</b>		<b>(9,136.91)</b>	<b>(16,773.02)</b>
<b>Total [S2L1.4C2]</b>	<b>Ancillary-Medicare Fee-for-Service</b>	<b>(9,136.91)</b>	<b>(16,773.02)</b>
<b>Group : [S2L3.2C1]</b>	<b>Endowment &amp; Other Non Recoverable Revenue</b>		
<b>Subgroup : None</b>			
480100.000	Federal COVID Grant Income	0.00	(57,514.24)
599071.000	Comm of Mass- Supplemental Payments	(31,008.00)	(279,887.68)
<b>Subtotal : None</b>		<b>(31,008.00)</b>	<b>(337,401.92)</b>
<b>Total [S2L3.2C1]</b>	<b>Endowment &amp; Other Non Recoverabl</b>	<b>(31,008.00)</b>	<b>(337,401.92)</b>
<b>Group : [S2L3.6C1]</b>	<b>Prior Year Retroactive Revenue</b>		
<b>Subgroup : None</b>			
400999.000	Medicare A Prior Year Adj	(1,512.00)	(1,330.21)
500999.000	Medicare B- Prior Year adjustments	(0.96)	(110.36)
505999.000	Managed Care B- PYA	(3.84)	0.00
<b>Subtotal : None</b>		<b>(1,516.80)</b>	<b>(1,440.57)</b>
<b>Total [S2L3.6C1]</b>	<b>Prior Year Retroactive Revenue</b>	<b>(1,516.80)</b>	<b>(1,440.57)</b>
<b>Group : [S2L3.7C1]</b>	<b>Interest Income</b>		
<b>Subgroup : None</b>			
599050.000	INTEREST INCOME	(9,917.50)	0.00
<b>Subtotal : None</b>		<b>(9,917.50)</b>	<b>0.00</b>
<b>Total [S2L3.7C1]</b>	<b>Interest Income</b>	<b>(9,917.50)</b>	<b>0.00</b>
<b>Group : [S2L3.9C1]</b>	<b>Administrative &amp; General Recoverable Income</b>		
<b>Subgroup : None</b>			
599080.000	MISCELLANEOUS INCOME	(1,798.72)	(8,778.80)
599090.000	SMALL BALANCE ADJUSTMENTS	0.00	(2.35)
<b>Subtotal : None</b>		<b>(1,798.72)</b>	<b>(8,781.15)</b>
<b>Total [S2L3.9C1]</b>	<b>Administrative &amp; General Recoverable</b>	<b>(1,798.72)</b>	<b>(8,781.15)</b>
<b>Group : [S2L3.11C1]</b>	<b>Variable Recoverable Income</b>		
<b>Subgroup : None</b>			
599015.000	COMCAST RESIDENT PAYMENTS	0.00	(652.20)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(652.20)</b>
<b>Total [S2L3.11C1]</b>	<b>Variable Recoverable Income</b>	<b>0.00</b>	<b>(652.20)</b>
<b>Group : [S3L1.1C1]</b>	<b>Director of Nurses Salary</b>		
<b>Subgroup : None</b>			
670100.000	SALARY - DIRECTOR OF NURSING	102,403.20	100,606.22
<b>Subtotal : None</b>		<b>102,403.20</b>	<b>100,606.22</b>
<b>Total [S3L1.1C1]</b>	<b>Director of Nurses Salary</b>	<b>102,403.20</b>	<b>100,606.22</b>
<b>Group : [S3L1.7C1]</b>	<b>Registered Nurses Salaries</b>		
<b>Subgroup : None</b>			
640100.000	SALARIES - RN	95,662.85	82,817.65
<b>Subtotal : None</b>		<b>95,662.85</b>	<b>82,817.65</b>
<b>Total [S3L1.7C1]</b>	<b>Registered Nurses Salaries</b>	<b>95,662.85</b>	<b>82,817.65</b>
<b>Group : [S3L1.11C1]</b>	<b>Registered Nurses Purchased Service Tempory Agency Staff</b>		
<b>Subgroup : None</b>			
640310.000	Agency RN	164,377.42	100,678.18
<b>Subtotal : None</b>		<b>164,377.42</b>	<b>100,678.18</b>
<b>Total [S3L1.11C1]</b>	<b>Registered Nurses Purchased Service</b>	<b>164,377.42</b>	<b>100,678.18</b>
<b>Group : [S3L1.12C1]</b>	<b>Licensed Practical Nurses Salary</b>		
<b>Subgroup : None</b>			
640110.000	SALARIES LPN - UNIT I	365,406.88	345,315.33
<b>Subtotal : None</b>		<b>365,406.88</b>	<b>345,315.33</b>
<b>Total [S3L1.12C1]</b>	<b>Licensed Practical Nurses Salary</b>	<b>365,406.88</b>	<b>345,315.33</b>
<b>Group : [S3L1.16C1]</b>	<b>Licensed Practical Nurses Purchased Service Tempory Agency Staff</b>		
<b>Subgroup : None</b>			
640320.000	Agency LPN	16,826.03	448.00
<b>Subtotal : None</b>		<b>16,826.03</b>	<b>448.00</b>

<b>Total [S3L1.16C1]</b>	<b>Licensed Practical Nurses Purchased</b>	<b>16,826.03</b>	<b>448.00</b>
<b>Group : [S3L1.17C1]</b>	<b>Certified Nurses Aides Salaries</b>		
<b>Subgroup : None</b>			
640120.000	NURSES AIDES LEVEL II	519,660.17	378,509.30
660120.000	NURSES AIDES LEVEL IV	431,753.06	490,244.92
<b>Subtotal : None</b>		<b>951,413.23</b>	<b>868,754.22</b>
<b>Total [S3L1.17C1]</b>	<b>Certified Nurses Aides Salaries</b>	<b>951,413.23</b>	<b>868,754.22</b>
<b>Group : [S3L1.21C1]</b>	<b>Certified Nurses Aides Purchased Service Temporary Agency Staff</b>		
<b>Subgroup : None</b>			
640330.000	Agency Aides	41,073.50	12,019.37
<b>Subtotal : None</b>		<b>41,073.50</b>	<b>12,019.37</b>
<b>Total [S3L1.21C1]</b>	<b>Certified Nurses Aides Purchased Ser</b>	<b>41,073.50</b>	<b>12,019.37</b>
<b>Group : [S3L2.1C1]</b>	<b>Administration Salaries</b>		
<b>Subgroup : [S3L2.1C1]</b>	<b>Administrator Salaries</b>		
730100.000	SALARIES - ADMINISTRATION	132,207.21	127,797.10
<b>Subtotal [S3L2.1C1A]</b>	<b>Administrator Salaries</b>	<b>132,207.21</b>	<b>127,797.10</b>
<b>Total [S3L2.1C1]</b>	<b>Administration Salaries</b>	<b>132,207.21</b>	<b>127,797.10</b>
<b>Group : [S3L2.7C1]</b>	<b>Clerical Staff Salaries</b>		
<b>Subgroup : None</b>			
730110.000	SALARIES - CLERICAL	366,859.59	261,571.15
<b>Subtotal : None</b>		<b>366,859.59</b>	<b>261,571.15</b>
<b>Total [S3L2.7C1]</b>	<b>Clerical Staff Salaries</b>	<b>366,859.59</b>	<b>261,571.15</b>
<b>Group : [S3L2.11C1]</b>	<b>Electronic Data Processing, Payroll &amp; Bookkeeping Services</b>		
<b>Subgroup : None</b>			
730450.000	BOOKKEEPING SERVICE	3,405.02	952.50
730451.000	PAYROLL SERVICE	14,933.40	14,699.52
<b>Subtotal : None</b>		<b>18,338.42</b>	<b>15,652.02</b>
<b>Total [S3L2.11C1]</b>	<b>Electronic Data Processing, Payroll &amp;</b>	<b>18,338.42</b>	<b>15,652.02</b>
<b>Group : [S3L2.12C1]</b>	<b>Office Supplies</b>		
<b>Subgroup : None</b>			
730670.000	OFFICE SUPPLY & EXPENSE	22,084.64	23,105.62
730740.000	Copier Equipment	5,533.68	5,533.68
730850.000	ADMIN PURCHASED SERVICE	0.00	45.84
730860.000	POSTAGE	1,428.17	1,016.61
730910.000	SERVICE CHARGES - BANK	(10.00)	(10.00)
<b>Subtotal : None</b>		<b>29,036.49</b>	<b>29,691.75</b>
<b>Total [S3L2.12C1]</b>	<b>Office Supplies</b>	<b>29,036.49</b>	<b>29,691.75</b>
<b>Group : [S3L2.13C1]</b>	<b>Telecommunications (e.g. Internet &amp; Phone)</b>		
<b>Subgroup : None</b>			
720500.000	TELEPHONE	10,287.28	2,600.74
<b>Subtotal : None</b>		<b>10,287.28</b>	<b>2,600.74</b>
<b>Total [S3L2.13C1]</b>	<b>Telecommunications (e.g. Internet &amp; P</b>	<b>10,287.28</b>	<b>2,600.74</b>
<b>Group : [S3L2.16C1]</b>	<b>Advertising: Help Wanted</b>		
<b>Subgroup : None</b>			
730510.000	ADVERTISING-HELP WANTED	1,885.08	3,561.51
<b>Subtotal : None</b>		<b>1,885.08</b>	<b>3,561.51</b>
<b>Total [S3L2.16C1]</b>	<b>Advertising: Help Wanted</b>	<b>1,885.08</b>	<b>3,561.51</b>
<b>Group : [S3L2.17C1]</b>	<b>Licenses &amp; Dues: Patient Care Related Portion</b>		
<b>Subgroup : None</b>			
730810.000	DUES & SUBSCRIPTIONS	13,591.64	7,743.72
730870.000	LICENSES & DUES - PATIENT REL.	1,275.00	2,050.00
<b>Subtotal : None</b>		<b>14,866.64</b>	<b>9,793.72</b>
<b>Total [S3L2.17C1]</b>	<b>Licenses &amp; Dues: Patient Care Relatec</b>	<b>14,866.64</b>	<b>9,793.72</b>
<b>Group : [S3L2.19C1]</b>	<b>Accounting Services (not related to Appeals)</b>		
<b>Subgroup : None</b>			
730440.000	ACCOUNTING	33,991.13	27,916.88

730441.000	Accounting COVID	0.00	551.25
Subtotal : None		33,991.13	28,468.13
Total [S3L2.19C1] Accounting Services (not related to Ap		33,991.13	28,468.13
Group : [S3L2.20C1] Insurance: Malpractice & General Liability			
Subgroup : None			
730530.000	INSURANCE - OTHER	81,180.00	79,612.00
Subtotal : None		81,180.00	79,612.00
Total [S3L2.20C1] Insurance: Malpractice & General Liab		81,180.00	79,612.00
Group : [S3L2.22C1] Other A & G Expenses			
Subgroup : None			
730580.000	TAXES	1,646.51	97.26
730811.000	ENTERTAINMENT	13,931.21	7,911.27
730831.000	DONATIONS	7,810.00	6,836.59
730900.000	MISCELLANEOUS EXPENSE	1,170.30	3,172.21
Subtotal : None		24,558.02	18,017.33
Total [S3L2.22C1] Other A & G Expenses		24,558.02	18,017.33
Group : [S3L2B.2C1] Licenses & Dues Not Patient Related to Resident Care			
Subgroup : None			
730871.000	LICENSE & DUES NON-PATIENT	0.00	1,150.00
Subtotal : None		0.00	1,150.00
Total [S3L2B.2C1] Licenses & Dues Not Patient Related t		0.00	1,150.00
Group : [S3L2B.6C1] Legal: Other			
Subgroup : None			
730430.000	LEGAL	0.00	959.66
Subtotal : None		0.00	959.66
Total [S3L2B.6C1] Legal: Other		0.00	959.66
Group : [S3L2B.10C1] Interest on Working Capital			
Subgroup : None			
730560.000	INT/WORKING CAPITAL DEBT	2,842.30	1,593.22
Subtotal : None		2,842.30	1,593.22
Total [S3L2B.10C1] Interest on Working Capital		2,842.30	1,593.22
Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest			
Subgroup : None			
730875.000	FINES & PENALTIES	0.00	11,725.01
Subtotal : None		0.00	11,725.01
Total [S3L2B.11C1] Fines, Late Fees, Penalties including I		0.00	11,725.01
Group : [S3L2B.12C1] State & Federal Income Taxes			
Subgroup : None			
900000.000	State Income tax	5,500.00	16,000.00
Subtotal : None		5,500.00	16,000.00
Total [S3L2B.12C1] State & Federal Income Taxes		5,500.00	16,000.00
Group : [S3L2B.14C1] Bad Debt Expenses			
Subgroup : None			
730540.000	BAD ACCOUNTS	31,595.07	25,355.85
Subtotal : None		31,595.07	25,355.85
Total [S3L2B.14C1] Bad Debt Expenses		31,595.07	25,355.85
Group : [S3L2B.15C1] User Fee Assessment			
Subgroup : None			
730930.000	USER FEE	58,364.75	178,977.92
Subtotal : None		58,364.75	178,977.92
Total [S3L2B.15C1] User Fee Assessment		58,364.75	178,977.92
Group : [S3L3.8C1] Plant Operations: Purchased Service			
Subgroup : None			
720850.000	PURCHASED SERVICE-PLANT	74,353.19	72,916.02
Subtotal : None		74,353.19	72,916.02
Total [S3L3.8C1] Plant Operations: Purchased Service		74,353.19	72,916.02

<b>Group : [S3L3.9C1] Plant Operations: Supplies &amp; Expenses</b>			
<b>Subgroup : None</b>			
720670.000	PLANT SUPPLIES	38,599.52	31,724.94
<b>Subtotal : None</b>		<b>38,599.52</b>	<b>31,724.94</b>
<b>Total [S3L3.9C1]</b>	<b>Plant Operations: Supplies &amp; Expense</b>	<b>38,599.52</b>	<b>31,724.94</b>
<b>Group : [S3L3.10C1] Plant Operatins: Utilities</b>			
<b>Subgroup : None</b>			
720510.000	GAS	28,442.40	25,347.22
720520.000	ELECTRICITY	34,980.38	41,632.33
720530.000	WATER AND SEWERAGE	30,375.10	18,858.19
720535.000	SEWER	3,759.70	8,923.77
<b>Subtotal : None</b>		<b>97,557.58</b>	<b>94,761.51</b>
<b>Total [S3L3.10C1]</b>	<b>Plant Operatins: Utilities</b>	<b>97,557.58</b>	<b>94,761.51</b>
<b>Group : [S3L3.11C1] Plant Operatins: Repairs</b>			
<b>Subgroup : None</b>			
720660.000	Building R&M	2,675.00	0.00
<b>Subtotal : None</b>		<b>2,675.00</b>	<b>0.00</b>
<b>Total [S3L3.11C1]</b>	<b>Plant Operatins: Repairs</b>	<b>2,675.00</b>	<b>0.00</b>
<b>Group : [S3L3.16C1] Dietician: Purchased Service</b>			
<b>Subgroup : None</b>			
690850.000	DIETICIAN PURCH. SERV.	8,776.00	8,496.00
<b>Subtotal : None</b>		<b>8,776.00</b>	<b>8,496.00</b>
<b>Total [S3L3.16C1]</b>	<b>Dietician: Purchased Service</b>	<b>8,776.00</b>	<b>8,496.00</b>
<b>Group : [S3L3.18C1] Dietary: Salaries</b>			
<b>Subgroup : None</b>			
690110.000	SALARIES - DIETARY	362,133.48	346,959.10
<b>Subtotal : None</b>		<b>362,133.48</b>	<b>346,959.10</b>
<b>Total [S3L3.18C1]</b>	<b>Dietary: Salaries</b>	<b>362,133.48</b>	<b>346,959.10</b>
<b>Group : [S3L3.21C1] Dietary: Food</b>			
<b>Subgroup : None</b>			
690680.000	Food supplements	1,943.20	0.00
690690.000	RAW FOOD	258,216.66	236,709.12
<b>Subtotal : None</b>		<b>260,159.86</b>	<b>236,709.12</b>
<b>Total [S3L3.21C1]</b>	<b>Dietary: Food</b>	<b>260,159.86</b>	<b>236,709.12</b>
<b>Group : [S3L3.23C1] Dietary: Supplies &amp; Expenses</b>			
<b>Subgroup : None</b>			
690670.000	DIETARY SUP/EXP.	25,779.67	21,095.34
690700.000	Dietary equip rental	80.00	0.00
<b>Subtotal : None</b>		<b>25,859.67</b>	<b>21,095.34</b>
<b>Total [S3L3.23C1]</b>	<b>Dietary: Supplies &amp; Expenses</b>	<b>25,859.67</b>	<b>21,095.34</b>
<b>Group : [S3L3.24C1] Housekeeping / Laundry: Salaries</b>			
<b>Subgroup : [S3L3.24C Housekeeping Salries</b>			
710110.000	SALARIES-HOUSEKEEPING	294,246.63	271,345.33
<b>Subtotal [S3L3.24C1A Housekeeping Salries</b>		<b>294,246.63</b>	<b>271,345.33</b>
<b>Subgroup : [S3L3.24C Laundry Salaries</b>			
700110.000	SALARIES - LAUNDRY	118,552.04	127,224.94
<b>Subtotal [S3L3.24C1B Laundry Salaries</b>		<b>118,552.04</b>	<b>127,224.94</b>
<b>Total [S3L3.24C1]</b>	<b>Housekeeping / Laundry: Salaries</b>	<b>412,798.67</b>	<b>398,570.27</b>
<b>Group : [S3L3.28C1] Housekeeping / Laundry: Supplies &amp; Expense</b>			
<b>Subgroup : [S3L3.28C Housekeeping Supplies &amp; Expenses</b>			
710670.000	HOUSEKEEPING SUP/EXP.	14,439.80	12,507.42
<b>Subtotal [S3L3.28C1A Housekeeping Supplies &amp; Expenses</b>		<b>14,439.80</b>	<b>12,507.42</b>
<b>Subgroup : [S3L3.28C Laundry Supplies &amp; Expense</b>			
700670.000	LAUNDRY SUP/EXP.	3,439.43	5,485.75
<b>Subtotal [S3L3.28C1B Laundry Supplies &amp; Expense</b>		<b>3,439.43</b>	<b>5,485.75</b>

<b>Total [S3L3.28C1]</b>	<b>Housekeeping / Laundry: Supplies &amp;</b>	<b>17,879.23</b>	<b>17,993.17</b>
<b>Group : [S3L3.29C1]</b>	<b>Housekeepong / Laundry: Linen &amp; Bedding</b>		
<b>Subgroup : None</b>			
700690.000	LINEN AND BEDDING	6,107.63	965.84
<b>Subtotal : None</b>		<b>6,107.63</b>	<b>965.84</b>
<b>Total [S3L3.29C1]</b>	<b>Housekeepong / Laundry: Linen &amp; Bec</b>	<b>6,107.63</b>	<b>965.84</b>
<b>Group : [S3L3.36C1]</b>	<b>Unit Clerks &amp; Medical Records: Salaries</b>		
<b>Subgroup : None</b>			
640900.000	SALARIES MEDICAL RECORDS	35,075.79	36,084.68
<b>Subtotal : None</b>		<b>35,075.79</b>	<b>36,084.68</b>
<b>Total [S3L3.36C1]</b>	<b>Unit Clerks &amp; Medical Records: Salarie</b>	<b>35,075.79</b>	<b>36,084.68</b>
<b>Group : [S3L3.48C1]</b>	<b>Social Service Worker: Salaries</b>		
<b>Subgroup : None</b>			
620110.000	SALARIES - SOCIAL SERVICE	145,311.44	143,089.49
<b>Subtotal : None</b>		<b>145,311.44</b>	<b>143,089.49</b>
<b>Total [S3L3.48C1]</b>	<b>Social Service Worker: Salaries</b>	<b>145,311.44</b>	<b>143,089.49</b>
<b>Group : [S3L3.51C1]</b>	<b>Social Service Worker: Purchased Service</b>		
<b>Subgroup : None</b>			
620850.000	SOCIAL SERV. CONS.	2,580.00	2,640.00
<b>Subtotal : None</b>		<b>2,580.00</b>	<b>2,640.00</b>
<b>Total [S3L3.51C1]</b>	<b>Social Service Worker: Purchased Ser</b>	<b>2,580.00</b>	<b>2,640.00</b>
<b>Group : [S3L3.62C1]</b>	<b>Direct Restorative Therapy: Consultants</b>		
<b>Subgroup : None</b>			
800900.000	PHYSICAL THERAPY - PART A	3,653.40	4,066.32
800910.000	PHYSICAL THERAPY - PART B	2,460.24	1,092.20
800920.000	PHYSICAL THERAPY MEDICAID	0.00	216.24
800950.000	Purchased Services- PT	3,000.00	3,000.00
810900.000	OCCUPATIONAL THERAPY-PART A	618.80	2,693.88
810910.000	OCCUPATIONAL THERAPY - PART B	1,043.12	478.72
820900.000	SPEECH THERAPY - PART A	316.20	74.80
820910.000	SPEECH THERAPY - PART B	281.37	1,961.80
820950.000	Speech Therapy- purchased service	39.44	0.00
<b>Subtotal : None</b>		<b>11,412.57</b>	<b>13,583.96</b>
<b>Total [S3L3.62C1]</b>	<b>Direct Restorative Therapy: Consultan</b>	<b>11,412.57</b>	<b>13,583.96</b>
<b>Group : [S3L3.64C1]</b>	<b>Recreational Therapy/Activities: Salaries</b>		
<b>Subgroup : None</b>			
610110.000	SALARIES - ACTIVITIES	90,681.50	88,622.48
<b>Subtotal : None</b>		<b>90,681.50</b>	<b>88,622.48</b>
<b>Total [S3L3.64C1]</b>	<b>Recreational Therapy/Activities: Salarie</b>	<b>90,681.50</b>	<b>88,622.48</b>
<b>Group : [S3L3.67C1]</b>	<b>Recreational Therapy/Activities: Purchased Service</b>		
<b>Subgroup : None</b>			
610660.000	Entertainment- Activities	300.00	0.00
<b>Subtotal : None</b>		<b>300.00</b>	<b>0.00</b>
<b>Total [S3L3.67C1]</b>	<b>Recreational Therapy/Activities: Purch</b>	<b>300.00</b>	<b>0.00</b>
<b>Group : [S3L3.68C1]</b>	<b>Recreational Therapy/Activities: Supplies &amp; Expenses</b>		
<b>Subgroup : None</b>			
610650.000	ACTIVITIES SUP&EXP	6,901.22	6,225.42
<b>Subtotal : None</b>		<b>6,901.22</b>	<b>6,225.42</b>
<b>Total [S3L3.68C1]</b>	<b>Recreational Therapy/Activities: Suppl</b>	<b>6,901.22</b>	<b>6,225.42</b>
<b>Group : [S3L3.78C1]</b>	<b>Travel: Motor Vehicle Expense</b>		
<b>Subgroup : None</b>			
730535.000	AUTO INSURANCE	5,437.00	5,491.00
730750.000	MOTOR VEHICLE EXPENSE	19,739.85	18,598.03
730752.000	MOTOR VEHICLE LEASE 2	8,380.32	8,380.32
<b>Subtotal : None</b>		<b>33,557.17</b>	<b>32,469.35</b>
<b>Total [S3L3.78C1]</b>	<b>Travel: Motor Vehicle Expense</b>	<b>33,557.17</b>	<b>32,469.35</b>

<b>Group : [S3L3.79C1] Variable Other Required Education</b>			
<b>Subgroup : None</b>			
730830.000	TUITION & EDUCATION	3,177.00	3,959.93
<b>Subtotal : None</b>		<b>3,177.00</b>	<b>3,959.93</b>
<b>Total [S3L3.79C1]</b>	<b>Variable Other Required Education</b>	<b>3,177.00</b>	<b>3,959.93</b>
<b>Group : [S3L3.82C1] Physician Services: Medical Director</b>			
<b>Subgroup : None</b>			
670850.000	MEDICAL DIRECTOR	6,000.00	6,000.00
<b>Subtotal : None</b>		<b>6,000.00</b>	<b>6,000.00</b>
<b>Total [S3L3.82C1]</b>	<b>Physician Services: Medical Director</b>	<b>6,000.00</b>	<b>6,000.00</b>
<b>Group : [S3L3.87C1] Legend Drugs</b>			
<b>Subgroup : None</b>			
850640.000	PHARMACY - PRIVATE	90.88	0.00
850650.000	PHARMACY MEDICAID	879.27	1,232.98
850660.000	PHARMACY - PART A	20,384.05	16,133.93
850670.000	PHARMACY SUPPLIES	4,106.38	4,554.02
860660.000	Medical Supplies - Private	0.00	731.28
870000.000	LABORATORY - PART A	334.37	0.00
870100.000	LAB - PART A	1,584.93	778.11
870120.000	Laboratory- Mediciad	1,237.50	925.46
880000.000	RADIOLOGY-PART A	216.54	180.00
880120.000	Radiology - Medicaid	17.82	0.00
890110.000	Ambulance Part A	0.00	263.08
891110.000	Oxygen Part A	269.41	264.21
<b>Subtotal : None</b>		<b>29,121.15</b>	<b>25,063.07</b>
<b>Total [S3L3.87C1]</b>	<b>Legend Drugs</b>	<b>29,121.15</b>	<b>25,063.07</b>
<b>Group : [S3L3.89C1] House Supplies Not Resold</b>			
<b>Subgroup : None</b>			
670600.000	NURSING SUP/EXP.	42,213.56	41,484.12
670601.000	Nursing Supples- COVID 19	0.00	139,429.21
670602.000	PPE Covid	8,470.23	21,446.91
<b>Subtotal : None</b>		<b>50,683.79</b>	<b>202,360.24</b>
<b>Total [S3L3.89C1]</b>	<b>House Supplies Not Resold</b>	<b>50,683.79</b>	<b>202,360.24</b>
<b>Group : [S3L3.92C1] Pharmacy Consultant</b>			
<b>Subgroup : None</b>			
850050.000	PHARMACY CONSULTANT	2,964.00	2,904.00
<b>Subtotal : None</b>		<b>2,964.00</b>	<b>2,904.00</b>
<b>Total [S3L3.92C1]</b>	<b>Pharmacy Consultant</b>	<b>2,964.00</b>	<b>2,904.00</b>
<b>Group : [S3L4.1C1] Depreciaton</b>			
<b>Subgroup : [S3L4.1C1]Improvements Depreciation</b>			
730555.000	IMPROVEMENT DEPRECIATION	11,042.00	9,712.00
<b>Subtotal [S3L4.1C1B] Improvements Depreciation</b>		<b>11,042.00</b>	<b>9,712.00</b>
<b>Subgroup : [S3L4.1C1]Equipment Depreciation</b>			
730550.000	EQUIPMENT DEPRECIATION	19,046.00	18,133.00
<b>Subtotal [S3L4.1C1C] Equipment Depreciation</b>		<b>19,046.00</b>	<b>18,133.00</b>
<b>Total [S3L4.1C1] Depreciaton</b>		<b>30,088.00</b>	<b>27,845.00</b>
<b>Group : [S3L4.6C1] Building Insurance Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
730536.000	PROPERTY INSURANCE	14,234.00	12,988.00
<b>Subtotal : None</b>		<b>14,234.00</b>	<b>12,988.00</b>
<b>Total [S3L4.6C1]</b>	<b>Building Insurance Expense-SNF-CR</b>	<b>14,234.00</b>	<b>12,988.00</b>
<b>Group : [S3L4.14C1] Real Poperty Rent Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
730760.000	RENT REAL ESTATE AFFIL.	125,369.41	69,321.41
<b>Subtotal : None</b>		<b>125,369.41</b>	<b>69,321.41</b>
<b>Total [S3L4.14C1]</b>	<b>Real Poperty Rent Expense-SNF-CR</b>	<b>125,369.41</b>	<b>69,321.41</b>

<b>Group : [CLA-53.01] LA-Group Health/Life</b>			
<b>Subgroup : None</b>			
730300.000	GROUP HEALTH INSURANCE	184,831.32	191,852.57
730301.000	GROUP LIFE INSURANCE	6,372.76	7,493.78
730301.100	Blank	(1,421.70)	0.00
<b>Subtotal : None</b>		<b>189,782.38</b>	<b>199,346.35</b>
<b>Total [CLA-53.01]</b>	<b>LA-Group Health/Life</b>	<b>189,782.38</b>	<b>199,346.35</b>
<b>Group : [CLA-53.03] LA-Employee Benefits</b>			
<b>Subgroup : None</b>			
730400.000	UNIFORM ALLOWANCE	292.35	0.00
730832.000	BONUSES	7,106.90	6,648.57
<b>Subtotal : None</b>		<b>7,399.25</b>	<b>6,648.57</b>
<b>Total [CLA-53.03]</b>	<b>LA-Employee Benefits</b>	<b>7,399.25</b>	<b>6,648.57</b>
<b>Group : [CLA-53.04] LA-Payroll Taxes</b>			
<b>Subgroup : None</b>			
730200.000	PAYROLL TAXES - ADMINISTRATION	255,251.81	238,767.65
<b>Subtotal : None</b>		<b>255,251.81</b>	<b>238,767.65</b>
<b>Total [CLA-53.04]</b>	<b>LA-Payroll Taxes</b>	<b>255,251.81</b>	<b>238,767.65</b>
<b>Group : [CLA-53.05] LA-Workers Comp</b>			
<b>Subgroup : None</b>			
730250.000	WORKERS COMP INSURANCE	37,968.00	41,221.00
<b>Subtotal : None</b>		<b>37,968.00</b>	<b>41,221.00</b>
<b>Total [CLA-53.05]</b>	<b>LA-Workers Comp</b>	<b>37,968.00</b>	<b>41,221.00</b>
<b>NET (INCOME) LOSS</b>		<b>0.00</b>	<b>0.00</b>
<b>Sum of Account Groups</b>		<b>0.00</b>	<b>0.00</b>

Tickmarks

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