

Client: **A253157 - Ledgewood Rehabilitation & Skilled Nursing Center**
Engagement: **MDMC 2023 - Ledgewood Rehabilitation & Skilled Nursing Center**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - MCD SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
Group : [1000]	Assets and Liabilities					
Subgroup : None						
30-100-1014-00	CASH CITIZENS - BOS	(750,582.00)	(2,685,214.20)		0.00	(2,685,214.20)
30-100-1031-00	SECURITY DEPOSIT / PNA	1,000.00	1,000.00		0.00	1,000.00
30-100-1035-00	CASH PETTY CASH	500.00	500.00		0.00	500.00
30-105-1060-00	A/R ACCOUNTS RECEIVABLE	1,911,904.00	2,397,578.94		0.00	2,397,578.94
30-105-1061-00	A/R EXCHANGE	20,694.00	20,713.88		0.00	20,713.88
30-105-1065-00	A/R OTHER	(30.00)	(30.04)		0.00	(30.04)
30-105-1120-00	A/R ALLOWANCE DOUBTFUL ACCOUN	(267,610.00)	(410,097.94)		0.00	(410,097.94)
30-120-1280-00	PREPAID INSURANCE	52,723.00	58,155.84		0.00	58,155.84
30-120-1300-00	PREPD EXPENSE OTHER	16,568.00	23,655.71		0.00	23,655.71
30-135-1561-00	BUILDING IMPROVEMENTS	20,700.00	60,756.68		0.00	60,756.68
30-135-1585-00	OTHER IMPROVEMENTS	0.00	5,372.00		0.00	5,372.00
30-135-1641-00	COMPUTER EQUIPMENT	15,068.00	16,209.71		0.00	16,209.71
30-135-1670-00	EQUIPMENT	22,646.00	109,705.88		0.00	109,705.88
30-136-1641-00	ACCUM DEPR COMPUTER EQUIPMENT	(6,001.00)	(11,023.87)		0.00	(11,023.87)
30-136-1670-00	ACCUM DEPR EQUIPMENT	(1,132.00)	(7,749.90)		0.00	(7,749.90)
30-146-1828-00	LOAN ACQUISITION COSTS	65,032.00	14,999.81		0.00	14,999.81
30-147-1828-00	ACCUM AMORT LOAN ACQ COSTS	(9,728.00)	(2,083.41)		0.00	(2,083.41)
30-150-1951-00	ROU ASSET	0.00	1,682,207.47		0.00	1,682,207.47
30-200-2010-00	A/P ACCOUNTS PAYABLE	(1,945,886.00)	(2,110,712.73)		0.00	(2,110,712.73)
30-200-2012-00	DUE TO/FROM MEDICAID	0.00	(62,560.04)		0.00	(62,560.04)
30-200-2401-00	A/P MGMT FEE PAYABLE	(3,842.00)	(1,717.11)		0.00	(1,717.11)
30-205-2030-00	ACCRUED EXPENSES	(510,391.00)	(460,075.98)		0.00	(460,075.98)
30-205-2035-00	ACCRUED PAYROLL	(136,192.00)	(197,885.36)		0.00	(197,885.36)
30-205-2036-00	ACCRUED VACATION PAY	(151,876.00)	(185,918.09)		0.00	(185,918.09)
30-205-2037-00	ACCRUED PERSONAL TIME	14,055.00	14,055.38		0.00	14,055.38
30-220-2214-00	PAYROLL ACCRUED PAYROLL TAXES	(27,266.00)	(21,744.98)		0.00	(21,744.98)
30-225-2234-00	MA EE FAMILY MEDICAL LEAVE(M1)	(5,938.00)	(492.79)		0.00	(492.79)
30-230-2251-00	Deferred Revenue	(113,066.00)	0.00		0.00	0.00
30-230-2252-00	DEFERRED RENT	(85,805.00)	756.13		0.00	756.13
30-230-2253-00	SUSPENSE DOLLARS POLLING	(4,637.00)	(4,637.50)		0.00	(4,637.50)
30-235-2306-00	LEASE - ST	0.00	(164,283.75)		0.00	(164,283.75)
30-235-2307-00	LEASE - LT	0.00	(1,603,728.72)		0.00	(1,603,728.72)
30-240-2310-10	DUE TO/FROM BANECARE MGT	79,520.00	79,520.15		0.00	79,520.15
30-240-2315-10	DUE TO/FROM BANE CONCORD	2,130,850.00	2,342,850.00		0.00	2,342,850.00
30-240-2317-10	DUE TO/FROM SEACOAST	58,034.00	831,934.29		0.00	831,934.29
30-240-2400-10	Due to/from John Scott	0.00	1,777.50		0.00	1,777.50
30-240-2411-10	Due to/from Hancock Park	420,451.00	762,485.75		0.00	762,485.75
30-240-2424-00	DUE SUGAR HILL	0.00	(3,956.65)		0.00	(3,956.65)
30-240-2425-00	DUE SPRINGSIDE	56,398.00	54,990.06		0.00	54,990.06
30-240-2426-00	DUE CRANEVILLE	205,360.00	615,564.45		0.00	615,564.45
30-240-2427-00	DUE BOSTONIAN	0.00	65,877.50		0.00	65,877.50
30-240-2428-00	LINE OF CREDIT - CNH	651,738.00	200,971.49		0.00	200,971.49
30-240-2430-00	DUE LAHEY HOSPITAL	(1,169,808.00)	(669,808.25)		0.00	(669,808.25)
30-260-2770-00	RETAINED EARNINGS	(45,324.00)	(418,192.73)		0.00	(418,192.73)
Subtotal : None		508,127.00	339,724.58		0.00	339,724.58
Total [1000] Assets and Liabilities		508,127.00	339,724.58		0.00	339,724.58
Group : [4000]	Revenue and Expenses					
Subgroup : None						
30-310-3000-00	PRIVATE ROOM & BOARD	(2,464,513.00)	(2,840,547.12)		0.00	(2,840,547.12)
30-310-3090-00	PRIVATE PY INCOME	6,600.00	(237,878.00)		0.00	(237,878.00)
30-310-3200-00	PRIVATE PHARMACY	111.00	(6,447.60)		0.00	(6,447.60)
30-310-3230-00	PRIVATE LABS	(76.00)	133.50		0.00	133.50
30-310-3300-00	PRIVATE PT	0.00	(471.00)		0.00	(471.00)
30-310-3301-00	PRIVATE PT EVAL	0.00	(211.00)		0.00	(211.00)
30-310-3310-00	PRIVATE OT	(200.00)	(1,545.94)		0.00	(1,545.94)
30-310-3311-00	PRIVATE OT EVAL	0.00	(211.00)		0.00	(211.00)
30-310-3320-00	PRIVATE SPEECH	0.00	(888.70)		0.00	(888.70)
30-310-3321-00	PRIVATE ST EVAL	0.00	(177.84)		0.00	(177.84)
30-311-3000-00	MEDICAID PENDING ROOM & BOARD	(361,558.00)	(576,836.86)		0.00	(576,836.86)
30-311-3090-00	MEDICAID PENDING PRIOR YEAR	94,570.00	301,226.94	CAIDJE -	(0.00)	301,226.94
30-315-3000-00	MEDICARE ROOM & BOARD	(4,568,894.00)	(4,436,573.19)		0.00	(4,436,573.19)
30-315-3090-00	MEDICARE PY INCOME	(5,355.00)	(5,259.49)	CAIDJE -	(0.00)	(5,259.49)
30-315-3200-00	MEDICARE PHARMACY	(312,470.00)	(332,352.37)		0.00	(332,352.37)
30-315-3210-00	MEDICARE IV THERAPY	(16,667.00)	(17,938.58)		0.00	(17,938.58)
30-315-3230-00	MEDICARE LABS	(47,059.00)	(31,114.00)		0.00	(31,114.00)
30-315-3300-00	MEDICARE PT	(1,058,705.00)	(1,063,435.08)		0.00	(1,063,435.08)
30-315-3301-00	MEDICARE PT EVAL	(78,422.00)	(70,741.88)		0.00	(70,741.88)
30-315-3310-00	MEDICARE OT	(1,003,363.00)	(1,009,141.48)		0.00	(1,009,141.48)
30-315-3311-00	MEDICARE OT EVAL	(78,131.00)	(70,794.44)		0.00	(70,794.44)

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		12/31/2022	12/31/2023			12/31/2023
30-315-3320-00	MEDICARE SPEECH	(188,384.00)	(118,929.40)		0.00	(118,929.40)
30-315-3321-00	MEDICARE ST EVAL	(62,016.00)	(53,719.64)		0.00	(53,719.64)
30-315-3342-00	MEDICARE CONT ADJ OTHER	2,845,217.00	2,768,166.87		0.00	2,768,166.87
30-315-4900-00	MEDICARE SEQ CONT ADJ	49,606.00	80,173.17		0.00	80,173.17
30-315-4905-00	MEDICARE ACO CONT ADJ	(1.00)	0.00		0.00	0.00
30-320-3291-00	MED B FLU VACCINE INCOME	(3,179.00)	(10,874.70)		0.00	(10,874.70)
30-320-3300-00	MED B PT	(68,897.00)	(108,072.11)		0.00	(108,072.11)
30-320-3301-00	MED B PT EVALUATION	(11,688.00)	(14,771.58)		0.00	(14,771.58)
30-320-3310-00	MED B OT	(85,357.00)	(145,923.60)		0.00	(145,923.60)
30-320-3311-00	MED B OCCUPATIONAL THERAPY	(11,308.00)	(12,247.12)		0.00	(12,247.12)
30-320-3320-00	MED B SPEECH	(25,174.00)	(39,562.32)		0.00	(39,562.32)
30-320-3321-00	MED B ST EVAL	(5,890.00)	(7,361.82)		0.00	(7,361.82)
30-320-3342-00	MED B CONT ADJ OTHER	118,652.00	192,798.27		0.00	192,798.27
30-320-4900-00	MED B SEQUESTRATION	1,238.00	2,493.59		0.00	2,493.59
30-325-3000-00	MASS MEDICAID ROOM&BOARD	(5,182,924.00)	(6,379,166.86)		0.00	(6,379,166.86)
30-325-3010-00	MEDICAID COVID TRANS ADD-ON	0.00	(32,950.00)		0.00	(32,950.00)
30-325-3028-00	COMM OF MASS STIMULUS	89,700.00	0.00		0.00	0.00
30-325-3090-00	MEDICAID PY INCOME	(107,316.00)	(224,978.01)		0.00	(224,978.01)
30-325-3200-00	MEDICAID PHARMACY	(34,341.00)	(44,701.94)		0.00	(44,701.94)
30-325-3210-00	MEDICAID IV THERAPY	0.00	(1,805.16)		0.00	(1,805.16)
30-325-3230-00	MEDICAID LABS	(5,736.00)	(1,048.00)		0.00	(1,048.00)
30-325-3300-00	MEDICAID PT	(4,080.00)	(3,660.46)		0.00	(3,660.46)
30-325-3301-00	MEDICAID PT EVAL	(1,063.00)	(212.58)		0.00	(212.58)
30-325-3310-00	MEDICAID OT	(3,402.00)	(8,316.88)		0.00	(8,316.88)
30-325-3311-00	MEDICAID OT EVAL	(1,498.00)	(425.04)		0.00	(425.04)
30-325-3320-00	MEDICAID SPEECH	(1,623.00)	(3,183.62)		0.00	(3,183.62)
30-325-3321-00	MEDICAID ST EVAL	(362.00)	(661.00)		0.00	(661.00)
30-325-3342-00	MEDICAID CONT ADJ OTHER	61,582.00	70,522.68		0.00	70,522.68
30-326-3000-00	MEDICAID MGD CARE ROOM & BOARD	(222,711.00)	(307,060.03)		0.00	(307,060.03)
30-326-3090-00	MEDICAID MGD CARE PY	5,980.00	(2,296.20)		0.00	(2,296.20)
30-326-3200-00	MEDICAID MGD CARE PHARMACY	(105.00)	(590.72)		0.00	(590.72)
30-326-3230-00	MEDICAID MGD CARE LABS	(180.00)	0.00		0.00	0.00
30-326-3300-00	MEDICAID MGD CARE PT	(3,329.00)	(5,438.66)		0.00	(5,438.66)
30-326-3301-00	MEDICAID MGD CARE PT EVAL	(849.00)	(633.00)		0.00	(633.00)
30-326-3310-00	MEDICAID MGD CARE OT	(2,568.00)	(5,234.06)		0.00	(5,234.06)
30-326-3311-00	MEDICAID MGD CARE OT EVAL	(633.00)	(422.00)		0.00	(422.00)
30-326-3320-00	MEDICAID MGD CARE SPEECH	(1,082.00)	(3,732.54)		0.00	(3,732.54)
30-326-3321-00	MEDICAID MGD CARE SPEECH EVAL	(181.00)	(1,009.98)		0.00	(1,009.98)
30-326-3342-00	MEDICAID MGD CARE CONT ADJ	8,927.00	17,060.96		0.00	17,060.96
30-330-3000-00	INSURANCE ROOM & BOARD	(408,364.00)	(392,899.13)		0.00	(392,899.13)
				CAIDJE -	(0.00)	
30-330-3090-00	INSURANCE PY INCOME	8,981.00	(3,734.50)		0.00	(3,734.50)
30-330-3200-00	INSURANCE PHARMACY	(80,992.00)	(76,551.30)		0.00	(76,551.30)
30-330-3210-00	INSURANCE IV THERAPY	(4,315.00)	(3,272.86)		0.00	(3,272.86)
30-330-3230-00	INSURANCE LABS	(1,365.00)	(480.50)		0.00	(480.50)
30-330-3300-00	INSURANCE PT	(214,533.00)	(193,176.76)		0.00	(193,176.76)
30-330-3301-00	INSURANCE PT EVAL	(21,447.00)	(15,621.90)		0.00	(15,621.90)
30-330-3310-00	INSURANCE OT	(216,250.00)	(196,115.54)		0.00	(196,115.54)
30-330-3311-00	INSURANCE OT EVAL	(21,745.00)	(15,415.16)		0.00	(15,415.16)
30-330-3320-00	INSURANCE SPEECH	(27,462.00)	(32,554.40)		0.00	(32,554.40)
30-330-3321-00	INSURANCE ST EVAL	(14,263.00)	(8,559.30)		0.00	(8,559.30)
30-330-3342-00	INSURANCE CONT ADJ	573,757.00	502,370.72		0.00	502,370.72
30-335-3000-00	BC/BS ROOM & BOARD	(137,342.00)	(138,461.00)		0.00	(138,461.00)
30-335-3200-00	BC/BS PHARMACY	(34,882.00)	(16,543.40)		0.00	(16,543.40)
30-335-3230-00	BC/BS LABS	(90.00)	0.00		0.00	0.00
30-335-3300-00	BC/BS PT	(65,890.00)	(55,249.48)		0.00	(55,249.48)
30-335-3301-00	BC/BS PT EVAL	(6,603.00)	(4,012.16)		0.00	(4,012.16)
30-335-3310-00	BC/BS OT	(66,823.00)	(55,531.46)		0.00	(55,531.46)
30-335-3311-00	BC/BS OT EVAL	(6,837.00)	(4,437.08)		0.00	(4,437.08)
30-335-3320-00	BC/BS SPEECH	(9,785.00)	(7,477.30)		0.00	(7,477.30)
30-335-3321-00	BC/BS ST EVAL	(4,446.00)	(3,754.66)		0.00	(3,754.66)
30-335-3342-00	BC/BS CONT ADJ	194,953.00	145,932.54		0.00	145,932.54
30-340-3000-00	HARVARD ROOM & BOARD	(18,960.00)	(15,580.00)		0.00	(15,580.00)
30-340-3200-00	HARVARD PHARMACY	(8,368.00)	(1,372.40)		0.00	(1,372.40)
30-340-3210-00	HARVARD IV THERAPY	(1,876.00)	0.00		0.00	0.00
30-340-3230-00	HARVARD LABS	0.00	(93.00)		0.00	(93.00)
30-340-3300-00	HARVARD PT	(7,747.00)	(8,281.40)		0.00	(8,281.40)
30-340-3301-00	HARVARD PT EVAL	(638.00)	(633.00)		0.00	(633.00)
30-340-3310-00	HARVARD OT	(7,428.00)	(6,156.24)		0.00	(6,156.24)
30-340-3311-00	HARVARD OT EVAL	(642.00)	(633.00)		0.00	(633.00)
30-340-3320-00	HARVARD SPEECH	0.00	(799.30)		0.00	(799.30)
30-340-3321-00	HARVARD ST EVAL	0.00	(476.46)		0.00	(476.46)
30-340-3342-00	HARVARD CONT ADJ	26,699.00	18,444.80		0.00	18,444.80
30-345-3000-00	TUFTS ROOM & BOARD	(1,050,253.00)	(780,473.00)		0.00	(780,473.00)
				CAIDJE -	(0.00)	

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Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
30-345-3090-00	TUFTS PY INCOME	(2,301.00)	4,610.00		0.00	4,610.00
30-345-3200-00	TUFTS PHARMACY	(114,910.00)	(73,264.54)		0.00	(73,264.54)
30-345-3210-00	TUFTS IV THERAPY	(8,498.00)	0.00		0.00	0.00
30-345-3230-00	TUFTS LABS	(886.00)	0.00		0.00	0.00
30-345-3300-00	TUFTS PT	(367,835.00)	(273,579.72)		0.00	(273,579.72)
30-345-3301-00	TUFTS PT EVAL	(29,115.00)	(22,589.64)		0.00	(22,589.64)
30-345-3310-00	TUFTS OT	(360,608.00)	(270,002.86)		0.00	(270,002.86)
30-345-3311-00	TUFTS OT EVAL	(29,456.00)	(22,601.32)		0.00	(22,601.32)
30-345-3320-00	TUFTS SPEECH	(74,153.00)	(60,637.26)		0.00	(60,637.26)
30-345-3321-00	TUFTS ST EVAL	(6,626.00)	(5,880.72)		0.00	(5,880.72)
30-345-3342-00	TUFTS CONT ADJ	992,088.00	728,556.06		0.00	728,556.06
30-380-3880-00	INTEREST INCOME	(298.00)	(1,074.77)		0.00	(1,074.77)
30-385-3090-00	OTHER PRIOR YEAR INCOME	(3,900.00)	0.00		0.00	0.00
30-385-3790-00	OTHER MISCELLANEOUS INCOME	(993,567.00)	(65,271.21)		0.00	(65,271.21)
30-400-4001-00	S&W ADMINISTRATION	170,678.00	179,205.90		0.00	179,205.90
30-400-4008-00	S&W CLERICAL	268,936.00	279,134.91		0.00	279,134.91
30-400-4010-98	S&W CLERICAL HO BILL-OUT	13,459.00	13,068.72		0.00	13,068.72
30-400-4151-00	PAYROLL/BKKP SERVICE	46,580.00	55,838.92		0.00	55,838.92
30-400-4160-00	MANAGEMENT FEE EXPENSE	769,206.00	812,115.81		0.00	812,115.81
30-400-4165-00	PROFESSIONAL SERVICES	14,464.00	16,139.88		0.00	16,139.88
30-400-4211-00	HEP B/TB/FLU VACCINE	5,962.00	2,685.15		0.00	2,685.15
30-400-4220-00	COMPUTER EXPENSE	151,193.00	141,739.60		0.00	141,739.60
30-400-4245-00	POSTAGE EXPENSE	2,700.00	3,088.53		0.00	3,088.53
30-400-4248-00	BANK CHARGES/FEEES	93,552.00	73,318.33		0.00	73,318.33
30-400-4250-00	OFFICE SUPPLIES & EXPENSE	34,625.00	23,099.93		0.00	23,099.93
30-400-4252-00	EQUIPMENT LEASE/RENT	114.00	24,324.87		0.00	24,324.87
30-400-4256-00	EMPLOYEES EDUCATION	420.00	977.82		0.00	977.82
30-400-4257-00	LATE CHARGES	13,530.00	56,974.43		0.00	56,974.43
30-400-4258-00	FINES & PENALTY	39,549.00	0.00		0.00	0.00
30-400-4259-00	MISCELLANEOUS EXPENSE	6,676.00	(1,206.35)		0.00	(1,206.35)
30-400-4261-00	TELEPHONE	26,035.00	29,824.35		0.00	29,824.35
30-400-4265-00	USER FEE	673,279.00	865,893.16		0.00	865,893.16
30-400-4270-00	TRAVEL/MILEAGE	222.00	1,803.41		0.00	1,803.41
30-400-4295-00	ADVERTISING - HELP WANTED	49,895.00	54,356.32		0.00	54,356.32
30-400-4298-00	ADV/MARKETING PROMOTIONAL	4,702.00	11,568.92		0.00	11,568.92
30-400-4301-00	LICENSE DUES PT	17,064.00	24,109.26		0.00	24,109.26
30-400-4320-00	CORI CHECKS/BACKGROUND	2,001.00	3,817.71		0.00	3,817.71
30-400-4325-00	ACCOUNTING	40,186.00	39,717.30		0.00	39,717.30
30-400-4330-00	LEGAL	30,362.00	16,577.58		0.00	16,577.58
30-400-4331-00	APPEAL FEES	246.00	0.00		0.00	0.00
30-400-4334-00	PENSION EXPENSE	1,095.00	1,665.09		0.00	1,665.09
				CAIDJE -	(0.00)	
30-400-4336-00	401K EXPENSE	7,904.00	7,808.77		0.00	7,808.77
				CAIDJE -	(0.00)	
30-400-4337-00	EMPLOYEE BENEFIT	7,244.00	14,976.88		0.00	14,976.88
				CAIDJE -	(0.00)	
30-400-4400-00	PAYROLL TAXES	602,989.00	706,040.87		0.00	706,040.87
				CAIDJE -	(0.00)	
30-400-4406-00	MA EMPLOYER MEDICAL LEAVE	59,265.00	25,371.82		0.00	25,371.82
30-400-4415-00	HEALTH INSURANCE	491,069.00	498,407.46		0.00	498,407.46
				CAIDJE -	(0.00)	
30-400-4425-00	WORKERS COMP INSURANCE	118,727.00	137,104.00		0.00	137,104.00
				CAIDJE -	(0.00)	
30-400-4427-00	GROUP LIFE INSURANCE	4,444.00	1,738.29		0.00	1,738.29
30-400-4452-00	INSURANCE LIABILITY & MALPRAC	201,260.00	205,241.53		0.00	205,241.53
30-400-4453-00	INSURANCE - OTHER	750.00	750.00		0.00	750.00
30-400-4457-00	INTEREST WORKING CAPITAL	77,028.00	118,080.30		0.00	118,080.30
30-400-4499-00	BAD DEBT EXPENSE	149,305.00	150,760.03		0.00	150,760.03
30-400-4519-00	INTEREST OTHER	0.00	47,519.96		0.00	47,519.96
30-450-4510-00	REAL ESTATE TAXES	107,970.00	104,723.78		0.00	104,723.78
30-450-4535-00	RENT / MORTGAGE	248,045.00	248,045.04		0.00	248,045.04
30-450-4538-00	RENT EQUIPMENT	55,373.00	56,741.72		0.00	56,741.72
30-450-4570-00	DEPRECIATION EQUIPMENT	1,132.00	6,617.59		0.00	6,617.59
30-450-4575-00	DEPRECIATION EQUIPMENT & COMP	4,256.00	5,022.50		0.00	5,022.50
30-450-4590-00	INSURANCE BUILDING & EQUIPMENT	13,808.00	17,857.40		0.00	17,857.40
30-510-4021-00	S&W MAINTENANCE	72,194.00	105,378.77		0.00	105,378.77
30-510-4167-00	PURCHASED SERVICE	179,551.00	225,243.97		0.00	225,243.97
30-510-4251-00	SUPPLIES & EXPENSE	21,376.00	61,152.17		0.00	61,152.17
30-510-5121-00	ELECTRICITY	172,931.00	154,442.56		0.00	154,442.56
30-510-5123-00	WATER & SEWERAGE	59,933.00	55,748.15		0.00	55,748.15
30-510-5125-00	FUEL	0.00	859.26		0.00	859.26
30-510-5127-00	GAS	55,274.00	46,446.70		0.00	46,446.70
30-520-4031-00	S&W DIETICIAN	49,463.00	60,273.11		0.00	60,273.11
30-520-4032-00	S&W DIETARY	460,546.00	504,072.13		0.00	504,072.13
30-520-4167-00	PURCHASED SERVICE	248.00	4,573.36		0.00	4,573.36

Client: **A253157 - Ledgewood Rehabilitation & Skilled Nursing Center**
Engagement: **MDMC 2023 - Ledgewood Rehabilitation & Skilled Nursing Center**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
30-520-4167-98	SNF DIETARY PURCHASE SERVICE	25,804.00	25,037.46		0.00	25,037.46
30-520-4251-00	SUPPLIES & EXPENSE	39,151.00	55,614.62		0.00	55,614.62
30-520-5220-00	FOOD	323,014.00	357,218.07		0.00	357,218.07
30-520-5223-00	DIETARY SUPPLEMENTS	7,178.00	7,099.29		0.00	7,099.29
30-530-4167-00	PURCHASE SERVICE	170,950.00	157,768.08		0.00	157,768.08
30-530-4251-00	SUPPLIES & EXPENSE	341.00	178.81		0.00	178.81
30-530-5340-00	LINEN & BEDDING	420.00	0.00		0.00	0.00
30-540-4167-00	PURCHASED SERVICE	290,678.00	291,407.16		0.00	291,407.16
30-540-4251-00	SUPPLIES & EXPENSE	745.00	279.86		0.00	279.86
30-600-4000-00	S&W DIRECTOR	148,710.00	158,291.21		0.00	158,291.21
30-600-4051-00	S&W SUPERVISOR MEDICARE	482,248.00	487,983.49		0.00	487,983.49
30-600-4055-00	S&W STAFF DEVELOPMENT	84,187.00	104,185.67		0.00	104,185.67
30-600-4057-00	S&W MDS	418,476.00	411,533.85		0.00	411,533.85
30-600-4058-00	S&W MMQ	24,400.00	24,372.00		0.00	24,372.00
30-600-4060-00	S&W RN	628,113.00	736,029.92		0.00	736,029.92
30-600-4065-00	S&W LPN	1,067,484.00	1,535,609.02		0.00	1,535,609.02
30-600-4070-00	S&W NURSES AIDES	1,786,462.00	2,183,222.18		0.00	2,183,222.18
30-600-4075-00	S&W MEDICAL RECORDS	94,485.00	103,463.50		0.00	103,463.50
30-600-4079-00	S&W WARD CLERK	47,652.00	56,219.71		0.00	56,219.71
30-600-6036-00	PURCHASED SERVICE RN	319,237.00	121,203.63		0.00	121,203.63
30-600-6046-00	PURCHASED SERVICE LPN	557,331.00	292,832.16		0.00	292,832.16
30-600-6055-00	PURCHASED SERVICE NA	174,445.00	0.00		0.00	0.00
30-600-6056-00	PURCHASED SERVICE NA	0.00	194,059.02		0.00	194,059.02
30-600-6080-00	SUPPLIES NURSING	277,797.00	286,115.26		0.00	286,115.26
30-650-4095-00	S&W OT	251,138.00	241,615.20		0.00	241,615.20
30-650-4096-00	S&W PHYSICAL THERAPY	188,013.00	213,457.16		0.00	213,457.16
30-650-4097-00	S&W SPEECH THERAPISTS	101,763.00	85,305.46		0.00	85,305.46
30-650-6511-00	MEDICAL DIRECTOR	30,000.00	33,000.00		0.00	33,000.00
30-650-6514-00	EMPLOYEE PHYSICALS	935.00	1,625.00		0.00	1,625.00
30-650-6530-00	PHARMACY CONSULT	0.00	7,468.50		0.00	7,468.50
30-650-6545-00	SOC SERV CONSULTANT	6,400.00	20,935.00		0.00	20,935.00
30-650-6546-00	REHAB MGMT FEE	50,400.00	48,000.00		0.00	48,000.00
30-650-6560-00	OT SUPPLIES	8,870.00	8,470.55		0.00	8,470.55
30-650-6580-00	PT SUPPLIES	5,874.00	2,873.77		0.00	2,873.77
30-680-4105-00	S&W SOCIAL SERVICE	130,691.00	131,446.17		0.00	131,446.17
30-680-4106-00	S&W ADMIN & SOCIAL SERVICE	139,095.00	169,518.77		0.00	169,518.77
30-700-4111-00	S&W RECREATION	139,187.00	170,584.30		0.00	170,584.30
30-700-4167-00	PURCHASED SERVICE	18,533.00	7,961.55		0.00	7,961.55
30-700-4251-00	SUPPLIES & EXPENSE	4,442.00	8,898.36		0.00	8,898.36
30-700-5120-00	CABLE TV SERVICES	32,136.00	22,229.33		0.00	22,229.33
30-770-7700-00	PRIV ANCIL PHARMACY	(404.00)	0.00		0.00	0.00
30-770-7730-00	PRIVATE ANCILLARY LABS	277.00	96.70		0.00	96.70
30-770-7750-00	PRIV ANCILLARY X-RAY	412.00	0.00		0.00	0.00
30-772-6091-00	MCARE ANCII MEDICAL SUPPLIES	2,533.00	11,595.05		0.00	11,595.05
30-772-7700-00	MCARE ANCIL PHARMACY	212,529.00	195,878.01		0.00	195,878.01
30-772-7710-00	MCARE ANCI IV	0.00	0.00		0.00	0.00
30-772-7720-00	MCARE ANCIL MED EQUIP	54.00	0.00		0.00	0.00
30-772-7730-00	MCARE ANCI LABS	30,308.00	20,983.34		0.00	20,983.34
30-772-7750-00	MCARE ANCIL X-RAY	23,445.00	22,760.72		0.00	22,760.72
30-772-7760-00	MCARE ANCIL AMBULANCE	26,643.00	24,869.07		0.00	24,869.07
30-772-7799-00	MCARE MISC CONSOLIDATED BILLI	(645.00)	0.00		0.00	0.00
30-772-7990-00	MCARE ANCI ROUTINE/CMPLX	5,234.00	115.59		0.00	115.59
30-776-7700-00	MCAID ANCIL PHARMACY	38,115.00	55,673.19		0.00	55,673.19
30-776-7730-00	MCAID ANCIL LAB	849.00	376.62		0.00	376.62
30-776-7760-00	MCAID ANCIL AMBULANCE	1,949.00	0.00		0.00	0.00
30-778-6091-00	MGD CARE ANCILL MED SUPPLIES	210.00	0.00		0.00	0.00
30-778-7700-00	MGD ANCIL PHARMACY	102,056.00	87,925.50		0.00	87,925.50
30-778-7730-00	MGD ANCIL LABS	358.00	0.00		0.00	0.00
30-778-7740-00	MGD ANCIL OXYGEN	17,448.00	15,742.52		0.00	15,742.52
30-778-7742-00	MGD RESPIRATORY THERAPY	33,422.00	0.00		0.00	0.00
30-778-7799-00	MGD MISC CONSOLIDATE	4,026.00	0.00		0.00	0.00
30-802-7800-00	MCARE THER PT	85.00	0.00		0.00	0.00
30-802-7820-00	MCARE THER ST	0.00	351.00		0.00	351.00
30-810-7802-00	S&W PTA	179,191.00	159,173.85		0.00	159,173.85
30-810-7810-00	S&W COTA	120,135.00	130,766.98		0.00	130,766.98
30-810-7880-00	S&W PT MANAGER	102,512.00	103,834.00		0.00	103,834.00
30-860-8030-00	COVID 19 EXPENSES	177,435.00	5,559.95		0.00	5,559.95
30-950-7730-00	PRIOR YEAR OTHER EXPENSE	22,223.00	2,934.80		0.00	2,934.80
3022.6	MA Medicaid Resource	0.00	0.00		0.00	0.00
3023-20	SCO Income	0.00	0.00	CAIDJE -	(0.00)	0.00
3026-07	CommonwealthCare Income	0.00	0.00	CAIDJE -	(0.00)	0.00

Client: **A253157 - Ledgewood Rehabilitation & Skilled Nursing Center**
Engagement: **MDMC 2023 - Ledgewood Rehabilitation & Skilled Nursing Center**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
43363	don pension	0.00	0.00	CAIDJE -	(0.00)	0.00
43403	don ben other	0.00	0.00	CAIDJE -	(0.00)	0.00
44072	don pr tax	0.00	0.00	CAIDJE -	(0.00)	0.00
44268	DON grp ins	0.00	0.00	CAIDJE -	(0.00)	0.00
44271	don wc ins	0.00	0.00	CAIDJE -	(0.00)	0.00
7011.1	Indirect Salaries	0.00	0.00	CAIDJE -	(0.00)	0.00
74242	admin grp ins	0.00	0.00	CAIDJE -	(0.00)	0.00
76243	admin other benefits	0.00	0.00	CAIDJE -	(0.00)	0.00
77242	admin PR tax	0.00	0.00	CAIDJE -	(0.00)	0.00
7800-00	Salaries - PT Manager	0.00	0.00	CAIDJE -	(0.00)	0.00
78243	admin wc ins	0.00	0.00	CAIDJE -	(0.00)	0.00
				CAIDJE -	(0.00)	
Subtotal : None		(508,127.00)	(339,724.58)		0.00	(339,724.58)
Total [4000] Revenue and Expenses		(508,127.00)	(339,724.58)		0.00	(339,724.58)
	Sum of Account Groups	0.00	0.00		0.00	0.00
	Net (Income) Loss	0.00	0.00		0.00	0.00

Client: **A253157 - Ledgewood Rehabilitation & Skilled Nursing Center**
Engagement: **MDMC 2023 - Ledgewood Rehabilitation & Skilled Nursing Center**
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			
30-100-1035-00	CASH PETTY CASH	500.00	500.00
Subtotal : None		500.00	500.00
Total [S6L1.1C1]	Cash and Cash Equivalents	500.00	500.00
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A]	A/ R Self-Pay Patients (Private)		
30-105-1060-00	A/R ACCOUNTS RECEIVABLE	2,397,578.94	1,911,904.00
Subtotal [S6L1.5C1A]	A/ R Self-Pay Patients (Private)	2,397,578.94	1,911,904.00
Total [S6L1.5C1]	Payer Accounts Receivable	2,397,578.94	1,911,904.00
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
30-105-1120-00	A/R ALLOWANCE DOUBTFUL ACCOU	(410,097.94)	(267,610.00)
Subtotal : None		(410,097.94)	(267,610.00)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(410,097.94)	(267,610.00)
Group : [S6L1.8C1]	Receivable from Affiliates/Related Parties		
Subgroup : None			
30-240-2310-10	DUE TO/FROM BANE CARE MGT	79,520.15	79,520.00
30-240-2315-10	DUE TO/FROM BANE CONCORD	2,342,850.00	2,130,850.00
30-240-2317-10	DUE TO/FROM SEACOAST	831,934.29	58,034.00
30-240-2400-10	Due to/from John Scott	1,777.50	0.00
30-240-2411-10	Due to/from Hancock Park	762,485.75	420,451.00
30-240-2424-00	DUE SUGAR HILL	(3,956.65)	0.00
30-240-2425-00	DUE SPRINGSIDE	54,990.06	56,398.00
30-240-2426-00	DUE CRANEVILLE	615,564.45	205,360.00
30-240-2427-00	DUE BOSTONIAN	65,877.50	0.00
30-240-2428-00	LINE OF CREDIT - CNH	200,971.49	651,738.00
30-240-2430-00	DUE LAHEY HOSPITAL	(669,808.25)	(1,169,808.00)
Subtotal : None		4,282,206.29	2,432,543.00
Total [S6L1.8C1]	Receivable from Affiliates/Related Parties	4,282,206.29	2,432,543.00
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			
30-105-1061-00	A/R EXCHANGE	20,713.88	20,694.00
30-105-1065-00	A/R OTHER	(30.04)	(30.00)
Subtotal : None		20,683.84	20,664.00
Total [S6L1.11C1]	Other Receivables	20,683.84	20,664.00
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
30-120-1280-00	PREPAID INSURANCE	58,155.84	52,723.00
Subtotal : None		58,155.84	52,723.00
Total [S6L1.13C1]	Prepaid Insurance	58,155.84	52,723.00
Group : [S6L1.15C1]	Other Prepaid Expenses		
Subgroup : None			
30-120-1300-00	PREPD EXPENSE OTHER	23,655.71	16,568.00
Subtotal : None		23,655.71	16,568.00
Total [S6L1.15C1]	Other Prepaid Expenses	23,655.71	16,568.00
Group : [S6L1.17C1]	Other Current Assets		
Subgroup : None			
30-100-1031-00	SECURITY DEPOSIT / PNA	1,000.00	1,000.00
30-150-1951-00	ROU ASSET	1,682,207.47	0.00
Subtotal : None		1,683,207.47	1,000.00

Total [S6L1.17C1]	Other Current Assets	1,683,207.47	1,000.00
Group : [S6L2.3C1]	Improvements - Cost		
Subgroup : [S6L2.3C1]	Building Improvements		
30-135-1561-00	BUILDING IMPROVEMENTS	60,756.68	20,700.00
30-135-1585-00	OTHER IMPROVEMENTS	5,372.00	0.00
Subtotal [S6L2.3C1A]	Building Improvements	66,128.68	20,700.00
Total [S6L2.3C1]	Improvements - Cost	66,128.68	20,700.00
Group : [S6L2.4C1]	Equipment		
Subgroup : [S6L2.4C1]	Equipment Cost		
30-135-1641-00	COMPUTER EQUIPMENT	16,209.71	15,068.00
30-135-1670-00	EQUIPMENT	109,705.88	22,646.00
Subtotal [S6L2.4C1A]	Equipment Cost	125,915.59	37,714.00
Subgroup : [S6L2.4C1]	A/D Equipment		
30-136-1641-00	ACCUM DEPR COMPUTER EQUIPMENT	(11,023.87)	(6,001.00)
30-136-1670-00	ACCUM DEPR EQUIPMENT	(7,749.90)	(1,132.00)
Subtotal [S6L2.4C1b]	A/D Equipment	(18,773.77)	(7,133.00)
Total [S6L2.4C1]	Equipment	107,141.82	30,581.00
Group : [S6L3.5C1]	Mortgage Acquisition Costs		
Subgroup : None			
30-146-1828-00	LOAN ACQUISITION COSTS	14,999.81	65,032.00
Subtotal : None		14,999.81	65,032.00
Total [S6L3.5C1]	Mortgage Acquisition Costs	14,999.81	65,032.00
Group : [S6L3.6C1]	Accum Amort of Mortgage Acquisition Costs		
Subgroup : None			
30-147-1828-00	ACCUM AMORT LOAN ACQ COSTS	(2,083.41)	(9,728.00)
Subtotal : None		(2,083.41)	(9,728.00)
Total [S6L3.6C1]	Accum Amort of Mortgage Acquisition Costs	(2,083.41)	(9,728.00)
Group : [S6L5.1C1]	Trade Payable		
Subgroup : None			
30-100-1014-00	CASH CITIZENS - BOS	(2,685,214.20)	(750,582.00)
30-200-2010-00	A/P ACCOUNTS PAYABLE	(2,110,712.73)	(1,945,886.00)
30-200-2401-00	A/P MGMT FEE PAYABLE	(1,717.11)	(3,842.00)
Subtotal : None		(4,797,644.04)	(2,700,310.00)
Total [S6L5.1C1]	Trade Payable	(4,797,644.04)	(2,700,310.00)
Group : [S6L5.2C1]	Accrued Expenses		
Subgroup : None			
30-205-2030-00	ACCRUED EXPENSES	(460,075.98)	(510,391.00)
Subtotal : None		(460,075.98)	(510,391.00)
Total [S6L5.2C1]	Accrued Expenses	(460,075.98)	(510,391.00)
Group : [S6L5.3C1]	Due to Insurance Payers		
Subgroup : [S6L5.3C1]	Due Medicaid MA - Nursing Care		
30-200-2012-00	DUE TO/FROM MEDICAID	(62,560.04)	0.00
Subtotal [S6L5.3C1B]	Due Medicaid MA - Nursing Care	(62,560.04)	0.00
Total [S6L5.3C1]	Due to Insurance Payers	(62,560.04)	0.00
Group : [S6L5.7C1]	Accrued Salaries & Payroll Liabilities		
Subgroup : [S6L5.7C1]	Accrued Salaries		
30-205-2035-00	ACCRUED PAYROLL	(197,885.36)	(136,192.00)
30-205-2036-00	ACCRUED VACATION PAY	(185,918.09)	(151,876.00)
30-205-2037-00	ACCRUED PERSONAL TIME	14,055.38	14,055.00
Subtotal [S6L5.7C1A]	Accrued Salaries	(369,748.07)	(274,013.00)
Subgroup : [S6L5.7C1]	Accrued Payroll Taxes Payable		
30-220-2214-00	PAYROLL ACCRUED PAYROLL TAXES	(21,744.98)	(27,266.00)
Subtotal [S6L5.7C1C]	Accrued Payroll Taxes Payable	(21,744.98)	(27,266.00)

45,428.68

88,201.59

Subgroup : [S6L5.7C1] Other Payroll Liabilities		
30-225-2234-00	MA EE FAMILY MEDICAL LEAVE(M1)	(492.79)
Subtotal [S6L5.7C1D] Other Payroll Liabilities		(5,938.00)
Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	(391,985.84)

Group : [S6L5.10C1] Other Current Liabilities		
Subgroup : None		
30-230-2251-00	Deferred Revenue	0.00
30-230-2252-00	DEFERRED RENT	(113,066.00)
30-230-2253-00	SUSPENSE DOLLARS POLLING	(85,805.00)
30-235-2306-00	LEASE - ST	(4,637.00)
30-235-2307-00	LEASE - LT	0.00
Subtotal : None		(1,771,893.84)
Total [S6L5.10C1]		(203,508.00)

Group : [S6L8C.7C4] Owners Equity Balance-Dividends Paid		
Subgroup : None		
30-260-2770-00	RETAINED EARNINGS	(45,324.00)
Subtotal : None		(418,192.73)
Total [S6L8C.7C4]		(45,324.00)

553451 135,258.27

Group : [S2L1.1C1] Private Pay		
Subgroup : None		
30-310-3000-00	PRIVATE ROOM & BOARD	(2,464,513.00)
Subtotal : None		(2,840,547.12)
Total [S2L1.1C1]		(2,464,513.00)

Group : [S2L1.4C1] Medicare-Fee-For-Service		
Subgroup : None		
30-315-3000-00	MEDICARE ROOM & BOARD	(4,568,894.00)
Subtotal : None		(4,436,573.19)
Total [S2L1.4C1]		(4,568,894.00)

Group : [S2L1.5C1] Medicare Managed Care (Part C)		
Subgroup : None		
30-330-3000-00	INSURANCE ROOM & BOARD	(1,475,600.00)
30-335-3000-00	BC/BS ROOM & BOARD	(137,342.00)
30-340-3000-00	HARVARD ROOM & BOARD	(18,960.00)
30-345-3000-00	TUFTS ROOM & BOARD	16,983.00
Subtotal : None		(1,327,413.13)
Total [S2L1.5C1]		(1,614,919.00)

Group : [S2L1.6C1] MassHealth Fee-for-Service		
Subgroup : None		
30-311-3000-00	MEDICAID PENDING ROOM & BOARD	(66,191.00)
30-311-3090-00	MEDICAID PENDING PRIOR YEAR	94,570.00
30-325-3000-00	MASS MEDICAID ROOM&BOARD	(5,182,924.00)
Subtotal : None		(6,654,776.78)
Total [S2L1.6C1]		(5,154,545.00)

Group : [S2L1.7C1] MassHealth Managed Care		
Subgroup : None		
30-326-3000-00	MEDICAID MGD CARE ROOM & BOAR	(222,711.00)
3026-07	CommonwealthCare Income	(193,152.00)
Subtotal : None		(307,060.03)
Total [S2L1.7C1]		(415,863.00)

Group : [S2L1.8C1] Senior Care Options		
Subgroup : None		
3023-20	SCO Income	(102,215.00)
Subtotal : None		0.00
Total [S2L1.8C1]		(102,215.00)

Group : [S2L1.1C2] Ancillary-Private Pay		
Subgroup : None		
30-310-3200-00	PRIVATE PHARMACY	111.00

30-310-3230-00	PRIVATE LABS	133.50	(76.00)
30-310-3300-00	PRIVATE PT	(471.00)	0.00
30-310-3301-00	PRIVATE PT EVAL	(211.00)	0.00
30-310-3310-00	PRIVATE OT	(1,545.94)	(200.00)
30-310-3311-00	PRIVATE OT EVAL	(211.00)	0.00
30-310-3320-00	PRIVATE SPEECH	(888.70)	0.00
30-310-3321-00	PRIVATE ST EVAL	(177.84)	0.00
Subtotal : None		(9,819.58)	(165.00)
Total [S2L1.1C2]	Ancillary-Private Pay	(9,819.58)	(165.00)

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

Subgroup : None

30-315-3200-00	MEDICARE PHARMACY	(332,352.37)	(312,470.00)
30-315-3210-00	MEDICARE IV THERAPY	(17,938.58)	(16,667.00)
30-315-3230-00	MEDICARE LABS	(31,114.00)	(47,059.00)
30-315-3300-00	MEDICARE PT	(1,063,435.08)	(1,058,705.00)
30-315-3301-00	MEDICARE PT EVAL	(70,741.88)	(78,422.00)
30-315-3310-00	MEDICARE OT	(1,009,141.48)	(1,003,363.00)
30-315-3311-00	MEDICARE OT EVAL	(70,794.44)	(78,131.00)
30-315-3320-00	MEDICARE SPEECH	(118,929.40)	(188,384.00)
30-315-3321-00	MEDICARE ST EVAL	(53,719.64)	(62,016.00)
30-315-3342-00	MEDICARE CONT ADJ OTHER	2,768,166.87	2,845,217.00
30-315-4900-00	MEDICARE SEQ CONT ADJ	80,173.17	49,606.00
30-315-4905-00	MEDICARE ACO CONT ADJ	0.00	(1.00)
30-320-3300-00	MED B PT	(108,072.11)	(68,897.00)
30-320-3301-00	MED B PT EVALUATION	(14,771.58)	(11,688.00)
30-320-3310-00	MED B OT	(145,923.60)	(85,357.00)
30-320-3311-00	MED B OCCUPATIONAL THERAPY	(12,247.12)	(11,308.00)
30-320-3320-00	MED B SPEECH	(39,562.32)	(25,174.00)
30-320-3321-00	MED B ST EVAL	(7,361.82)	(5,890.00)
30-320-3342-00	MED B CONT ADJ OTHER	192,798.27	118,652.00
30-335-3230-00	BC/BS LABS	0.00	(90.00)
30-340-3210-00	HARVARD IV THERAPY	0.00	(1,876.00)
30-345-3090-00	TUFTS PY INCOME	4,610.00	(2,301.00)
Subtotal : None		(50,357.11)	(44,324.00)
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(50,357.11)	(44,324.00)

Group : [S2L1.5C2] Ancillary-Medicare Managed Care (Part C)

Subgroup : None

30-320-3291-00	MED B FLU VACCINE INCOME	(10,874.70)	(3,179.00)
30-320-4900-00	MED B SEQUESTRATION	2,493.59	1,238.00
30-330-3200-00	INSURANCE PHARMACY	(76,551.30)	(80,992.00)
30-330-3210-00	INSURANCE IV THERAPY	(3,272.86)	(4,315.00)
30-330-3230-00	INSURANCE LABS	(480.50)	(1,365.00)
30-330-3300-00	INSURANCE PT	(193,176.76)	(214,533.00)
30-330-3301-00	INSURANCE PT EVAL	(15,621.90)	(21,447.00)
30-330-3310-00	INSURANCE OT	(196,115.54)	(216,250.00)
30-330-3311-00	INSURANCE OT EVAL	(15,415.16)	(21,745.00)
30-330-3320-00	INSURANCE SPEECH	(32,554.40)	(27,462.00)
30-330-3321-00	INSURANCE ST EVAL	(8,559.30)	(14,263.00)
30-330-3342-00	INSURANCE CONT ADJ	502,370.72	573,757.00
30-335-3200-00	BC/BS PHARMACY	(16,543.40)	(34,882.00)
30-335-3300-00	BC/BS PT	(55,249.48)	(65,890.00)
30-335-3301-00	BC/BS PT EVAL	(4,012.16)	(6,603.00)
30-335-3310-00	BC/BS OT	(55,531.46)	(66,823.00)
30-335-3311-00	BC/BS OT EVAL	(4,437.08)	(6,837.00)
30-335-3320-00	BC/BS SPEECH	(7,477.30)	(9,785.00)
30-335-3321-00	BC/BS ST EVAL	(3,754.66)	(4,446.00)
30-335-3342-00	BC/BS CONT ADJ	145,932.54	194,953.00
30-340-3200-00	HARVARD PHARMACY	(1,372.40)	(8,368.00)
30-340-3230-00	HARVARD LABS	(93.00)	0.00
30-340-3300-00	HARVARD PT	(8,281.40)	(7,747.00)
30-340-3301-00	HARVARD PT EVAL	(633.00)	(638.00)
30-340-3310-00	HARVARD OT	(6,156.24)	(7,428.00)
30-340-3311-00	HARVARD OT EVAL	(633.00)	(642.00)
30-340-3320-00	HARVARD SPEECH	(799.30)	0.00
30-340-3321-00	HARVARD ST EVAL	(476.46)	0.00
30-340-3342-00	HARVARD CONT ADJ	18,444.80	26,699.00

30-345-3200-00	TUFTS PHARMACY	(73,264.54)	(114,910.00)
30-345-3210-00	TUFTS IV THERAPY	0.00	(8,498.00)
30-345-3230-00	TUFTS LABS	0.00	(886.00)
30-345-3300-00	TUFTS PT	(273,579.72)	(367,835.00)
30-345-3301-00	TUFTS PT EVAL	(22,589.64)	(29,115.00)
30-345-3310-00	TUFTS OT	(270,002.86)	(360,608.00)
30-345-3311-00	TUFTS OT EVAL	(22,601.32)	(29,456.00)
30-345-3320-00	TUFTS SPEECH	(60,637.26)	(74,153.00)
30-345-3321-00	TUFTS ST EVAL	(5,880.72)	(6,626.00)
30-345-3342-00	TUFTS CONT ADJ	728,556.06	992,088.00
30-400-4211-00	HEP B/TB/FLU VACCINE	2,685.15	5,962.00
Subtotal : None		(46,145.96)	(23,030.00)
Total [S2L1.5C2]	Ancillary-Medicare Managed Care (Pa	(46,145.96)	(23,030.00)

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

Subgroup : None

30-325-3200-00	MEDICAID PHARMACY	(44,701.94)	(34,341.00)
30-325-3210-00	MEDICAID IV THERAPY	(1,805.16)	0.00
30-325-3230-00	MEDICAID LABS	(1,048.00)	(5,736.00)
30-325-3300-00	MEDICAID PT	(3,660.46)	(4,080.00)
30-325-3301-00	MEDICAID PT EVAL	(212.58)	(1,063.00)
30-325-3310-00	MEDICAID OT	(8,316.88)	(3,402.00)
30-325-3311-00	MEDICAID OT EVAL	(425.04)	(1,498.00)
30-325-3320-00	MEDICAID SPEECH	(3,183.62)	(1,623.00)
30-325-3321-00	MEDICAID ST EVAL	(661.00)	(362.00)
30-325-3342-00	MEDICAID CONT ADJ OTHER	70,522.68	61,582.00
Subtotal : None		6,508.00	9,477.00
Total [S2L1.6C2]	Ancillary-MassHealth Fee-for-Service	6,508.00	9,477.00

Group : [S2L1.7C2] Ancillary-MassHealth Managed Care

Subgroup : None

30-326-3200-00	MEDICAID MGD CARE PHARMACY	(590.72)	(105.00)
30-326-3230-00	MEDICAID MGD CARE LABS	0.00	(180.00)
30-326-3300-00	MEDICAID MGD CARE PT	(5,438.66)	(3,329.00)
30-326-3301-00	MEDICAID MGD CARE PT EVAL	(633.00)	(849.00)
30-326-3310-00	MEDICAID MGD CARE OT	(5,234.06)	(2,568.00)
30-326-3311-00	MEDICAID MGD CARE OT EVAL	(422.00)	(633.00)
30-326-3320-00	MEDICAID MGD CARE SPEECH	(3,732.54)	(1,082.00)
30-326-3321-00	MEDICAID MGD CARE SPEECH EVAL	(1,009.98)	(181.00)
30-326-3342-00	MEDICAID MGD CARE CONT ADJ	17,060.96	8,927.00
Subtotal : None		0.00	0.00
Total [S2L1.7C2]	Ancillary-MassHealth Managed Care	0.00	0.00

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

Subgroup : None

30-325-3010-00	MEDICAID COVID TRANS ADD-ON	(32,950.00)	0.00
30-325-3028-00	COMM OF MASS STIMULUS	0.00	89,700.00
30-385-3790-00	OTHER MISCELLANEOUS INCOME	(65,271.21)	(993,567.00)
Subtotal : None		(98,221.21)	(903,867.00)
Total [S2L3.2C1]	Endowment & Other Non Recoverab	(98,221.21)	(903,867.00)

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

Subgroup : None

30-310-3090-00	PRIVATE PY INCOME	(237,878.00)	6,600.00
30-315-3090-00	MEDICARE PY INCOME	(5,259.49)	(5,355.00)
30-325-3090-00	MEDICAID PY INCOME	(224,978.01)	(107,316.00)
30-326-3090-00	MEDICAID MGD CARE PY	(2,296.20)	5,980.00
30-330-3090-00	INSURANCE PY INCOME	(3,734.50)	8,981.00
30-385-3090-00	OTHER PRIOR YEAR INCOME	0.00	(3,900.00)
Subtotal : None		(474,146.20)	(95,010.00)
Total [S2L3.6C1]	Prior Year Retroactive Revenue	(474,146.20)	(95,010.00)

Group : [S2L3.7C1] Interest Income

Subgroup : None

30-380-3880-00	INTEREST INCOME	(1,074.77)	(298.00)
Subtotal : None		(1,074.77)	(298.00)
Total [S2L3.7C1]	Interest Income	(1,074.77)	(298.00)

Group : [S3L1.1C1] Director of Nurses Salary			
Subgroup : None			
30-600-4000-00	S&W DIRECTOR	158,291.21	148,710.00
Subtotal : None		158,291.21	148,710.00
Total [S3L1.1C1] Director of Nurses Salary		158,291.21	148,710.00
Group : [S3L1.7C1] Registered Nurses Salaries			
Subgroup : None			
30-600-4051-00	S&W SUPERVISOR MEDICARE	487,983.49	482,248.00
30-600-4060-00	S&W RN	736,029.92	628,113.00
Subtotal : None		1,224,013.41	1,110,361.00
Total [S3L1.7C1] Registered Nurses Salaries		1,224,013.41	1,110,361.00
Group : [S3L1.10C1] Registered Nurses Purchased Service Per Diem			
Subgroup : None			
30-600-6036-00	PURCHASED SERVICE RN	121,203.63	319,237.00
Subtotal : None		121,203.63	319,237.00
Total [S3L1.10C1] Registered Nurses Purchased Service		121,203.63	319,237.00
Group : [S3L1.12C1] Licensed Practical Nurses Salary			
Subgroup : None			
30-600-4065-00	S&W LPN	1,535,609.02	1,067,484.00
Subtotal : None		1,535,609.02	1,067,484.00
Total [S3L1.12C1] Licensed Practical Nurses Salary		1,535,609.02	1,067,484.00
Group : [S3L1.15C1] Licensed Practical Nurses Purchased Service Per Diem			
Subgroup : None			
30-600-6046-00	PURCHASED SERVICE LPN	292,832.16	557,331.00
Subtotal : None		292,832.16	557,331.00
Total [S3L1.15C1] Licensed Practical Nurses Purchased		292,832.16	557,331.00
Group : [S3L1.17C1] Certified Nurses Aides Salaries			
Subgroup : None			
30-600-4070-00	S&W NURSES AIDES	2,183,222.18	1,786,462.00
Subtotal : None		2,183,222.18	1,786,462.00
Total [S3L1.17C1] Certified Nurses Aides Salaries		2,183,222.18	1,786,462.00
Group : [S3L1.20C1] Certified Nurses Aides Purchased Service Per Diem			
Subgroup : None			
30-600-6055-00	PURCHASED SERVICE NA	0.00	174,445.00
Subtotal : None		0.00	174,445.00
Total [S3L1.20C1] Certified Nurses Aides Purchased Ser		0.00	174,445.00
Group : [S3L1.21C1] Certified Nurses Aides Purchased Service Tempory Agency Staff			
Subgroup : None			
30-600-6056-00	PURCHASED SERVICE NA	194,059.02	0.00
Subtotal : None		194,059.02	0.00
Total [S3L1.21C1] Certified Nurses Aides Purchased Ser		194,059.02	0.00
Group : [S3L2.1C1] Administration Salaries			
Subgroup : [S3L2.1C1] Administrator Salaries			
30-400-4001-00	S&W ADMINISTRATION	179,205.90	170,678.00
Subtotal [S3L2.1C1A] Administrator Salaries		179,205.90	170,678.00
Total [S3L2.1C1] Administration Salaries		179,205.90	170,678.00
Group : [S3L2.7C1] Clerical Staff Salaries			
Subgroup : None			
30-400-4008-00	S&W CLERICAL	279,134.91	268,936.00
Subtotal : None		279,134.91	268,936.00
Total [S3L2.7C1] Clerical Staff Salaries		279,134.91	268,936.00
Group : [S3L2.10C1] Clerical Staff Purchased Service			
Subgroup : None			
30-400-4010-98	S&W CLERICAL HO BILL-OUT	13,068.72	13,459.00
Subtotal : None		13,068.72	13,459.00

Total [S3L2.10C1]	Clerical Staff Purchased Service	13,068.72	13,459.00
Group : [S3L2.11C1]	Electronic Data Processing, Payroll & Bookkeeping Services		
Subgroup : None			
30-400-4151-00	PAYROLL/BKKP SERVICE	55,838.92	46,580.00
30-772-7799-00	MCARE MISC CONSOLIDATED BILLI	0.00	(645.00)
Subtotal : None		55,838.92	45,935.00
Total [S3L2.11C1]	Electronic Data Processing, Payroll &	55,838.92	45,935.00
Group : [S3L2.12C1]	Office Supplies		
Subgroup : None			
30-400-4220-00	COMPUTER EXPENSE	141,739.60	151,193.00
30-400-4245-00	POSTAGE EXPENSE	3,088.53	2,700.00
30-400-4248-00	BANK CHARGES/FEES	73,318.33	93,552.00
30-400-4250-00	OFFICE SUPPLIES & EXPENSE	23,099.93	34,625.00
Subtotal : None		241,246.39	282,070.00
Total [S3L2.12C1]	Office Supplies	241,246.39	282,070.00
Group : [S3L2.13C1]	Telecommunications (e.g. Internet & Phone)		
Subgroup : None			
30-400-4261-00	TELEPHONE	29,824.35	26,035.00
Subtotal : None		29,824.35	26,035.00
Total [S3L2.13C1]	Telecommunications (e.g. Internet & F	29,824.35	26,035.00
Group : [S3L2.15C1]	Travel, Conventions & Meetings		
Subgroup : None			
30-400-4270-00	TRAVEL/MILEAGE	1,803.41	222.00
Subtotal : None		1,803.41	222.00
Total [S3L2.15C1]	Travel, Conventions & Meetings	1,803.41	222.00
Group : [S3L2.16C1]	Advertising: Help Wanted		
Subgroup : None			
30-400-4295-00	ADVERTISING - HELP WANTED	54,356.32	49,895.00
Subtotal : None		54,356.32	49,895.00
Total [S3L2.16C1]	Advertising: Help Wanted	54,356.32	49,895.00
Group : [S3L2.17C1]	Licenses & Dues: Patient Care Related Portion		
Subgroup : None			
30-400-4301-00	LICENSE DUES PT	24,109.26	17,064.00
Subtotal : None		24,109.26	17,064.00
Total [S3L2.17C1]	Licenses & Dues: Patient Care Related	24,109.26	17,064.00
Group : [S3L2.19C1]	Accounting Services (not related to Appeals)		
Subgroup : None			
30-400-4325-00	ACCOUNTING	39,717.30	40,186.00
Subtotal : None		39,717.30	40,186.00
Total [S3L2.19C1]	Accounting Services (not related to A	39,717.30	40,186.00
Group : [S3L2.20C1]	Insurance: Malpractice & General Liability		
Subgroup : None			
30-400-4452-00	INSURANCE LIABILITY & MALPRAC	205,241.53	201,260.00
30-400-4453-00	INSURANCE - OTHER	750.00	750.00
Subtotal : None		205,991.53	202,010.00
Total [S3L2.20C1]	Insurance: Malpractice & General Liab	205,991.53	202,010.00
Group : [S3L2.22C1]	Other A & G Expenses		
Subgroup : None			
30-400-4165-00	PROFESSIONAL SERVICES	16,139.88	14,464.00
30-400-4259-00	MISCELLANEOUS EXPENSE	(1,206.35)	6,676.00
30-950-7730-00	PRIOR YEAR OTHER EXPENSE	2,934.80	22,223.00
Subtotal : None		17,868.33	43,363.00
Total [S3L2.22C1]	Other A & G Expenses	17,868.33	43,363.00
Group : [S3L2B.1C1]	Advertising Marketing		
Subgroup : None			
30-400-4298-00	ADV/MARKETING PROMOTIONAL	11,568.92	4,702.00
Subtotal : None		11,568.92	4,702.00

Total [S3L2B.1C1]	Advertising Marketing	11,568.92	4,702.00
Group : [S3L2B.3C1]	Accounting: Appeal Service		
Subgroup : None			
30-400-4331-00	APPEAL FEES	0.00	246.00
Subtotal : None		0.00	246.00
Total [S3L2B.3C1]	Accounting: Appeal Service	0.00	246.00
Group : [S3L2B.6C1]	Legal: Other		
Subgroup : None			
30-400-4330-00	LEGAL	16,577.58	30,362.00
Subtotal : None		16,577.58	30,362.00
Total [S3L2B.6C1]	Legal: Other	16,577.58	30,362.00
Group : [S3L2B.8C1]	Management Company Fees		
Subgroup : None			
30-400-4160-00	MANAGEMENT FEE EXPENSE	812,115.81	769,206.00
Subtotal : None		812,115.81	769,206.00
Total [S3L2B.8C1]	Management Company Fees	812,115.81	769,206.00
Group : [S3L2B.10C1]	Interest on Working Capital		
Subgroup : None			
30-400-4457-00	INTEREST WORKING CAPITAL	118,080.30	77,028.00
Subtotal : None		118,080.30	77,028.00
Total [S3L2B.10C1]	Interest on Working Capital	118,080.30	77,028.00
Group : [S3L2B.11C1]	Fines, Late Fees, Penalties including Interest		
Subgroup : None			
30-400-4257-00	LATE CHARGES	56,974.43	13,530.00
30-400-4258-00	FINES & PENALTY	0.00	39,549.00
30-400-4519-00	INTEREST OTHER	47,519.96	0.00
Subtotal : None		104,494.39	53,079.00
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including Interest	104,494.39	53,079.00
Group : [S3L2B.14C1]	Bad Debt Expenses		
Subgroup : None			
30-400-4499-00	BAD DEBT EXPENSE	150,760.03	149,305.00
Subtotal : None		150,760.03	149,305.00
Total [S3L2B.14C1]	Bad Debt Expenses	150,760.03	149,305.00
Group : [S3L2B.15C1]	User Fee Assessment		
Subgroup : None			
30-400-4265-00	USER FEE	865,893.16	673,279.00
Subtotal : None		865,893.16	673,279.00
Total [S3L2B.15C1]	User Fee Assessment	865,893.16	673,279.00
Group : [S3L3.1C1]	Staff Development Coordinator Salaries		
Subgroup : None			
30-600-4055-00	S&W STAFF DEVELOPMENT	104,185.67	84,187.00
Subtotal : None		104,185.67	84,187.00
Total [S3L3.1C1]	Staff Development Coordinator Salaries	104,185.67	84,187.00
Group : [S3L3.5C1]	Plant Operations: Salaires		
Subgroup : None			
30-510-4021-00	S&W MAINTENANCE	105,378.77	72,194.00
Subtotal : None		105,378.77	72,194.00
Total [S3L3.5C1]	Plant Operations: Salaires	105,378.77	72,194.00
Group : [S3L3.8C1]	Plant Operations: Purchased Service		
Subgroup : None			
30-510-4167-00	PURCHASED SERVICE	225,243.97	179,551.00
Subtotal : None		225,243.97	179,551.00
Total [S3L3.8C1]	Plant Operations: Purchased Service	225,243.97	179,551.00
Group : [S3L3.9C1]	Plant Operations: Supplies & Expenses		
Subgroup : None			
30-510-4251-00	SUPPLIES & EXPENSE	61,152.17	21,376.00

Subtotal : None		61,152.17	21,376.00
Total [S3L3.9C1]	Plant Operations: Supplies & Expense	61,152.17	21,376.00
Group : [S3L3.10C1]	Plant Operatins: Utilities		
Subgroup : None			
30-510-5121-00	ELECTRICITY	154,442.56	172,931.00
30-510-5123-00	WATER & SEWERAGE	55,748.15	59,933.00
30-510-5125-00	FUEL	859.26	0.00
30-510-5127-00	GAS	46,446.70	55,274.00
Subtotal : None		257,496.67	288,138.00
Total [S3L3.10C1]	Plant Operatins: Utilities	257,496.67	288,138.00
Group : [S3L3.13C1]	Dietician: Salaries		
Subgroup : None			
30-520-4031-00	S&W DIETICIAN	60,273.11	49,463.00
Subtotal : None		60,273.11	49,463.00
Total [S3L3.13C1]	Dietician: Salaries	60,273.11	49,463.00
Group : [S3L3.18C1]	Dietary: Salaries		
Subgroup : None			
30-520-4032-00	S&W DIETARY	504,072.13	460,546.00
Subtotal : None		504,072.13	460,546.00
Total [S3L3.18C1]	Dietary: Salaries	504,072.13	460,546.00
Group : [S3L3.21C1]	Dietary: Food		
Subgroup : None			
30-520-5220-00	FOOD	357,218.07	323,014.00
30-520-5223-00	DIETARY SUPPLEMENTS	7,099.29	7,178.00
Subtotal : None		364,317.36	330,192.00
Total [S3L3.21C1]	Dietary: Food	364,317.36	330,192.00
Group : [S3L3.22C1]	Dietary: Purchased Service		
Subgroup : None			
30-520-4167-00	PURCHASED SERVICE	4,573.36	248.00
30-520-4167-98	SNF DIETARY PURCHASE SERVICE	25,037.46	25,804.00
30-540-4167-00	PURCHASED SERVICE	291,407.16	290,678.00
Subtotal : None		321,017.98	316,730.00
Total [S3L3.22C1]	Dietary: Purchased Service	321,017.98	316,730.00
Group : [S3L3.23C1]	Dietary: Supplies & Expenses		
Subgroup : None			
30-520-4251-00	SUPPLIES & EXPENSE	55,614.62	39,151.00
Subtotal : None		55,614.62	39,151.00
Total [S3L3.23C1]	Dietary: Supplies & Expenses	55,614.62	39,151.00
Group : [S3L3.27C1]	Housekeeping / Laundry: Purchased Service		
Subgroup : [S3L3.27C1E] Laundry Purchased Service			
30-530-4167-00	PURCHASE SERVICE	157,768.08	170,950.00
Subtotal [S3L3.27C1E] Laundry Purchased Service		157,768.08	170,950.00
Total [S3L3.27C1]	Housekeeping / Laundry: Purchased	157,768.08	170,950.00
Group : [S3L3.28C1]	Housekeeping / Laundry: Supplies & Expense		
Subgroup : [S3L3.28C1A] Housekeeping Supplies & Expenses			
30-540-4251-00	SUPPLIES & EXPENSE	279.86	745.00
Subtotal [S3L3.28C1A] Housekeeping Supplies & Expenses		279.86	745.00
Subgroup : [S3L3.28C1E] Laundry Supplies & Expense			
30-530-4251-00	SUPPLIES & EXPENSE	178.81	341.00
Subtotal [S3L3.28C1E] Laundry Supplies & Expense		178.81	341.00
Total [S3L3.28C1]	Housekeeping / Laundry: Supplies &	458.67	1,086.00
Group : [S3L3.29C1]	Housekeepong / Laundry: Linen & Bedding		
Subgroup : None			
30-530-5340-00	LINEN & BEDDING	0.00	420.00
Subtotal : None		0.00	420.00

Total [S3L3.29C1]	Housekeepong / Laundry: Linen & Be	0.00	420.00
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Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries

Subgroup : None

30-600-4075-00	S&W MEDICAL RECORDS	103,463.50	94,485.00
30-600-4079-00	S&W WARD CLERK	56,219.71	47,652.00
Subtotal : None		159,683.21	142,137.00
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salari	159,683.21	142,137.00

Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries

Subgroup : [S3L3.40C1]MMQ Salaries

30-600-4058-00	S&W MMQ	24,372.00	24,400.00
Subtotal [S3L3.40C1]MMQ Salaries		24,372.00	24,400.00

Subgroup : [S3L3.40C1]MDS Salaries

30-600-4057-00	S&W MDS	411,533.85	418,476.00
Subtotal [S3L3.40C1]MDS Salaries		411,533.85	418,476.00

Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) E	435,905.85	442,876.00
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Group : [S3L3.48C1] Social Service Worker: Salaries

Subgroup : None

30-680-4105-00	S&W SOCIAL SERVICE	131,446.17	130,691.00
30-680-4106-00	S&W ADMIN & SOCIAL SERVICE	169,518.77	139,095.00
Subtotal : None		300,964.94	269,786.00
Total [S3L3.48C1]	Social Service Worker: Salaries	300,964.94	269,786.00

Group : [S3L3.51C1] Social Service Worker: Purchased Service

Subgroup : None

30-650-6545-00	SOC SERV CONSULTANT	20,935.00	6,400.00
Subtotal : None		20,935.00	6,400.00
Total [S3L3.51C1]	Social Service Worker: Purchased Ser	20,935.00	6,400.00

Group : [S3L3.59C1] Indirect Restorative Therapy: Consultants

Subgroup : None

30-650-6546-00	REHAB MGMT FEE	48,000.00	50,400.00
Subtotal : None		48,000.00	50,400.00
Total [S3L3.59C1]	Indirect Restorative Therapy: Consult	48,000.00	50,400.00

Group : [S3L3.60C1] Direct Restorative Therapy: Salaries

Subgroup : None

30-650-4095-00	S&W OT	241,615.20	251,138.00
30-650-4096-00	S&W PHYSICAL THERAPY	213,457.16	188,013.00
30-650-4097-00	S&W SPEECH THERAPISTS	85,305.46	101,763.00
30-778-7742-00	MGD RESPIRATORY THERAPY	0.00	33,422.00
30-810-7802-00	S&W PTA	159,173.85	179,191.00
30-810-7810-00	S&W COTA	130,766.98	120,135.00
30-810-7880-00	S&W PT MANAGER	103,834.00	102,512.00
Subtotal : None		934,152.65	976,174.00
Total [S3L3.60C1]	Direct Restorative Therapy: Salaries	934,152.65	976,174.00

Group : [S3L3.62C1] Direct Restorative Therapy: Consultants

Subgroup : None

30-802-7800-00	MCARE THER PT	0.00	85.00
30-802-7820-00	MCARE THER ST	351.00	0.00
Subtotal : None		351.00	85.00
Total [S3L3.62C1]	Direct Restorative Therapy: Consultar	351.00	85.00

Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries

Subgroup : None

30-700-4111-00	S&W RECREATION	170,584.30	139,187.00
Subtotal : None		170,584.30	139,187.00
Total [S3L3.64C1]	Recreational Therapy/Activities: Salar	170,584.30	139,187.00

Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service

Subgroup : None

30-700-4167-00	PURCHASED SERVICE	7,961.55	18,533.00
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30-700-5120-00	CABLE TV SERVICES	22,229.33	32,136.00
Subtotal : None		30,190.88	50,669.00
Total [S3L3.67C1]	Recreational Therapy/Activities: Purc	30,190.88	50,669.00
Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses			
Subgroup : None			
30-700-4251-00	SUPPLIES & EXPENSE	8,898.36	4,442.00
Subtotal : None		8,898.36	4,442.00
Total [S3L3.68C1]	Recreational Therapy/Activities: Supp	8,898.36	4,442.00
Group : [S3L3.80C1] Variable Job Related Education			
Subgroup : None			
30-400-4256-00	EMPLOYEES EDUCATION	977.82	420.00
Subtotal : None		977.82	420.00
Total [S3L3.80C1]	Variable Job Related Education	977.82	420.00
Group : [S3L3.82C1] Physician Services: Medical Director			
Subgroup : None			
30-650-6511-00	MEDICAL DIRECTOR	33,000.00	30,000.00
Subtotal : None		33,000.00	30,000.00
Total [S3L3.82C1]	Physician Services: Medical Director	33,000.00	30,000.00
Group : [S3L3.85C1] Physician Services: Employee Physicals			
Subgroup : None			
30-650-6514-00	EMPLOYEE PHYSICALS	1,625.00	935.00
Subtotal : None		1,625.00	935.00
Total [S3L3.85C1]	Physician Services: Employee Physic	1,625.00	935.00
Group : [S3L3.87C1] Legend Drugs			
Subgroup : None			
30-770-7700-00	PRIV ANCIL PHARMACY	0.00	(404.00)
30-770-7730-00	PRIVATE ANCILLARY LABS	96.70	277.00
30-770-7750-00	PRIV ANCILLARY X-RAY	0.00	412.00
30-772-6091-00	MCARE ANCII MEDICAL SUPPLIES	11,595.05	2,533.00
30-772-7700-00	MCARE ANCIL PHARMACY	195,878.01	212,529.00
30-772-7720-00	MCARE ANCIL MED EQUIP	0.00	54.00
30-772-7730-00	MCARE ANCI LABS	20,983.34	30,308.00
30-772-7750-00	MCARE ANCIL X-RAY	22,760.72	23,445.00
30-772-7760-00	MCARE ANCIL AMBULANCE	24,869.07	26,643.00
30-772-7990-00	MCARE ANCI ROUTINE/CMPLX	115.59	5,234.00
30-776-7700-00	MCAID ANCIL PHARMACY	55,673.19	38,115.00
30-776-7730-00	MCAID ANCIL LAB	376.62	849.00
30-776-7760-00	MCAID ANCIL AMBULANCE	0.00	1,949.00
30-778-6091-00	MGD CARE ANCILL MED SUPPLIES	0.00	210.00
30-778-7700-00	MGD ANCIL PHARMACY	87,925.50	102,056.00
30-778-7730-00	MGD ANCIL LABS	0.00	358.00
30-778-7740-00	MGD ANCIL OXYGEN	15,742.52	17,448.00
30-778-7799-00	MGD MISC CONSOLIDATE	0.00	4,026.00
Subtotal : None		436,016.31	466,042.00
Total [S3L3.87C1]	Legend Drugs	436,016.31	466,042.00
Group : [S3L3.89C1] House Supplies Not Resold			
Subgroup : None			
30-600-6080-00	SUPPLIES NURSING	286,115.26	277,797.00
30-650-6560-00	OT SUPPLIES	8,470.55	8,870.00
30-650-6580-00	PT SUPPLIES	2,873.77	5,874.00
30-860-8030-00	COVID 19 EXPENSES	5,559.95	177,435.00
Subtotal : None		303,019.53	469,976.00
Total [S3L3.89C1]	House Supplies Not Resold	303,019.53	469,976.00
Group : [S3L3.92C1] Pharmacy Consultant			
Subgroup : None			
30-650-6530-00	PHARMACY CONSULT	7,468.50	0.00
Subtotal : None		7,468.50	0.00
Total [S3L3.92C1]	Pharmacy Consultant	7,468.50	0.00
Group : [S3L4.1C1] Depreciaton			

Subgroup : [S3L4.1C] Equipment Depreciation				
30-450-4570-00	DEPRECIATION EQUIPMENT	6,617.59	1,132.00	
30-450-4575-00	DEPRECIATION EQUIPMENT & COMP	5,022.50	4,256.00	
Subtotal [S3L4.1C1C] Equipment Depreciation		11,640.09	5,388.00	
Total [S3L4.1C1] Depreciaton		11,640.09	5,388.00	
Group : [S3L4.6C1] Building Insurance Expense-SNF-CR				
Subgroup : None				
30-450-4590-00	INSURANCE BUILDING & EQUIPMENT	17,857.40	13,808.00	
Subtotal : None		17,857.40	13,808.00	
Total [S3L4.6C1] Building Insurance Expense-SNF-CR		17,857.40	13,808.00	
Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR				
Subgroup : None				
30-450-4510-00	REAL ESTATE TAXES	104,723.78	107,970.00	
Subtotal : None		104,723.78	107,970.00	
Total [S3L4.8C1] Real Estate Tax Expense-SNF-CR		104,723.78	107,970.00	
Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR				
Subgroup : None				
30-400-4252-00	EQUIPMENT LEASE/RENT	24,324.87	114.00	
30-450-4538-00	RENT EQUIPMENT	56,741.72	55,373.00	
Subtotal : None		81,066.59	55,487.00	
Total [S3L4.12C1] Other Fixed Cost Expense-SNF-CR		81,066.59	55,487.00	
Group : [S3L4.14C1] Real Poperty Rent Expense-SNF-CR				
Subgroup : None				
30-450-4535-00	RENT / MORTGAGE	248,045.04	248,045.00	
Subtotal : None		248,045.04	248,045.00	
Total [S3L4.14C1] Real Poperty Rent Expense-SNF-CR		248,045.04	248,045.00	
Group : [CLA-53.01] LA-Group Health/Life				
Subgroup : None				
30-400-4415-00	HEALTH INSURANCE	498,407.46	491,069.00	
30-400-4427-00	GROUP LIFE INSURANCE	1,738.29	4,444.00	
Subtotal : None		500,145.75	495,513.00	
Total [CLA-53.01] LA-Group Health/Life		500,145.75	495,513.00	
Group : [CLA-53.02] LA-Employee Pensions				
Subgroup : None				
30-400-4334-00	PENSION EXPENSE	1,665.09	1,095.00	
30-400-4336-00	401K EXPENSE	7,808.77	7,904.00	
Subtotal : None		9,473.86	8,999.00	
Total [CLA-53.02] LA-Employee Pensions		9,473.86	8,999.00	
Group : [CLA-53.03] LA-Employee Benefits				
Subgroup : None				
30-400-4320-00	CORI CHECKS/BACKGROUND	3,817.71	2,001.00	
30-400-4337-00	EMPLOYEE BENEFIT	14,976.88	7,244.00	
Subtotal : None		18,794.59	9,245.00	
Total [CLA-53.03] LA-Employee Benefits		18,794.59	9,245.00	
Group : [CLA-53.04] LA-Payroll Taxes				
Subgroup : None				
30-400-4400-00	PAYROLL TAXES	706,040.87	602,989.00	
30-400-4406-00	MA EMPLOYER MEDICAL LEAVE	25,371.82	59,265.00	
Subtotal : None		731,412.69	662,254.00	
Total [CLA-53.04] LA-Payroll Taxes		731,412.69	662,254.00	
Group : [CLA-53.05] LA-Workers Comp				
Subgroup : None				
30-400-4425-00	WORKERS COMP INSURANCE	137,104.00	118,727.00	
Subtotal : None		137,104.00	118,727.00	
Total [CLA-53.05] LA-Workers Comp		137,104.00	118,727.00	

NET (INCOME) LOSS	<u>0.00</u>	<u>0.00</u>
Sum of Account Groups	0.00	0.00