

Client: **A443129 - Medway Country Manor, Inc.**
Engagement: **MDMC 2023 - Medway Country Manor, Inc.**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - MCD SNF-CR TB Report**

Account	Description	PP-1	FS CP	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
Group : [BS] Balance Sheet						
Subgroup : None						
1005.0502	Chase Visa- Medway	2,340.89	0.00		0.00	0.00
1006.0502	American Express- Medway	(2,778.80)	(157,177.66)		0.00	(157,177.66)
1008.0502	Cash Lockbox Wells Fargo- Medway	15,113.62	4,796.61		0.00	4,796.61
1009.0502	Cash New Operating- Medway	24,154.48	0.00		0.00	0.00
1010.0502	Cash Operating- Medway	822,566.11	331,911.36		0.00	331,911.36
1012.0502	Cash Lockbox- Medway	3,000.00	3,000.00		0.00	3,000.00
1013.0502	Cash Deposits Commerce- Medway	478.21	478.21		0.00	478.21
1015.0502	Cash Payroll Commerce- Medway	(2,811.72)	(2,752.56)		0.00	(2,752.56)
1022.0502	Cash PNA Checking- Medway	21,593.76	14,393.68		0.00	14,393.68
1060.0502	Cash Petty Cash- Medway	200.00	200.00		0.00	200.00
1061.0502	Cash PNA Petty Cash- Medway	200.00	500.00		0.00	500.00
1105.0000	A/r HMO	192,396.74	582,918.52		0.00	582,918.52
1110.0000	A/r Private	632,684.33	780,699.94		0.00	780,699.94
1120.0000	A/r Medicare	271,571.06	288,958.23		0.00	288,958.23
1121.0000	Medicare PIP Payments	0.00	15,570.43		0.00	15,570.43
1122.0000	MCR A Bad Debt Copay	2,686.52	25,640.22		0.00	25,640.22
1130.0000	A/r Medicaid	510,186.63	1,406,744.73		0.00	1,406,744.73
1135.0000	A/r Hospice	100,745.92	25,805.53		0.00	25,805.53
1140.0000	A/r Budget	81,865.33	165,536.08		0.00	165,536.08
1161.0000	Allowance for Bad Debt	(634,238.88)	(764,437.43)		0.00	(764,437.43)
1162.0000	Allowance for Bad Debt - Coinsurance	(22,980.34)	(14,184.54)		0.00	(14,184.54)
1222.0000	Prepaid Insurance	172,056.88	176,580.01		0.00	176,580.01
1222.5000	Prepaid Insurance - Installments	(144,807.88)	(117,885.12)		0.00	(117,885.12)
1290.0000	Prepaid Expenses	4,232.53	97,900.03		0.00	97,900.03
1450.0000	Security Deposits	5,000.00	5,000.00		0.00	5,000.00
1536.0000	Construction In Progress	37,500.00	7,424.77		0.00	7,424.77
1540.0000	Leasehold Improvements	552,073.42	816,781.51		0.00	816,781.51
1560.0000	Major Movable Equip	393,876.16	479,406.58		0.00	479,406.58
1640.0000	Accum Depreciation LHI	(183,367.16)	(238,003.22)		0.00	(238,003.22)
1660.0000	Accum Deprec. MME	(324,780.65)	(354,711.45)		0.00	(354,711.45)
2100.0000	Accounts Payable	(1,473,277.85)	(2,181,482.08)		0.00	(2,181,482.08)
2124.0000	Line Of Credit	(2,606.07)	(3,100.29)		0.00	(3,100.29)
2127.0000	Loans Payable LT- COVID EIDL	(2,000,000.00)	(2,000,000.00)		0.00	(2,000,000.00)
2200.0000	Loans & Exchanges	(7,497.40)	98,643.43		0.00	98,643.43
2204.5000	Due To/From Mavado	199,666.69	199,666.69		0.00	199,666.69
2204.5001	Due To/From Amherst	1,515.70	66,424.04		0.00	66,424.04
2204.5003	Due To/From Gardner	14,518.69	14,518.69		0.00	14,518.69
2204.5004	Due To/From Townview	(5,123.43)	(5,588.67)		0.00	(5,588.67)
2204.5100	Due To/From Palm Gardens	498,000.00	498,000.00		0.00	498,000.00
2204.5202	Due To/From David Simha	116,708.84	121,871.65		0.00	121,871.65
2204.5205	Due To/From Shimon Lefkowitz	(37,325.36)	(20,097.24)		0.00	(20,097.24)
2210.0552	Due To/From Realty- Medway	(865,323.27)	(957,671.73)		0.00	(957,671.73)
2262.0000	Patient Trust Fund	(24,634.49)	(17,434.41)		0.00	(17,434.41)
2272.0000	Deferred Revenue	(195,427.01)	(132,480.90)		0.00	(132,480.90)
2276.0000	Due to/From Medicare	(2,147.16)	(25,620.59)		0.00	(25,620.59)
2276.0001	Due to/From Medicare PDPm - 1135 Waiver	(6,412.46)	(6,412.46)		0.00	(6,412.46)
2277.0000	Due to/From Medicaid	0.00	1,431.53		0.00	1,431.53
2278.0000	Due to/From Managed Care	312.11	(6,036.44)		0.00	(6,036.44)
2279.0000	Due to/From HMO	2,730.98	2,730.98		0.00	2,730.98
2500.0000	Accrued Expenses	(100,126.50)	(99,270.34)		0.00	(99,270.34)
2501.0000	Accrued Payroll	(317,401.61)	(378,441.42)		0.00	(378,441.42)
2502.0000	Accrued Payroll Taxes	(22,384.47)	(28,041.21)		0.00	(28,041.21)
2507.0000	Accrued Management Fees	(498,735.81)	0.00		0.00	0.00
2800.0000	Capital	161,691.37	161,691.37		0.00	161,691.37
2803.0000	Retained Earnings	(4,188.92)	1,320,785.54		0.00	1,320,785.54
2810.0000	Capital Stock	(1,000.00)	(1,000.00)		0.00	(1,000.00)
2901.0000	Capital Contributions/Distributions	119,000.00	119,000.00		0.00	119,000.00
2902.0000	Capital Contributions/Distributions- David Simha	33,250.00	33,250.00		0.00	33,250.00
2905.0000	Capital Contributions/Distributions- Shimon Lefkowitz	61,750.00	61,750.00		0.00	61,750.00
Subtotal : None		(1,823,710.27)	418,180.60		0.00	418,180.60
Total [BS] Balance Sheet		(1,823,710.27)	418,180.60		0.00	418,180.60
Group : [P&L] Profit & Loss						
Subgroup : None						
3040-000	MEDICAID PPA INCOME	0.00	0.00		0.00	0.00
3110.0000	Income R&B Medicaid	(2,545,995.54)	(5,458,941.05)	CAIDJE - 1	(0.00)	(5,458,941.05)
				CAIDJE - 1	(0.00)	
				CAIDJE - 1	(0.00)	
3115.0000	Income R&B Hospice	(334,139.66)	(154,277.86)		0.00	(154,277.86)
3130.0000	Income C/A Medicaid	0.00	0.82		0.00	0.82
3145.0000	Income PT- MCD W/O	(10,412.12)	(13,332.86)		0.00	(13,332.86)
3146.0000	Income ST- MCD W/O	(2,268.89)	(12,656.05)		0.00	(12,656.05)
3147.0000	Income OT- MCD W/O	(8,938.40)	(14,920.16)		0.00	(14,920.16)
3149.0000	MCD Ancillary W/O	21,619.41	40,909.07		0.00	40,909.07
3156.0000	Income ST - Hospice W/O	(38.77)	0.00		0.00	0.00
3157.0000	Income OT - Hospice W/O	0.00	(194.32)		0.00	(194.32)
3159.0000	Hospice Ancillary W/O	38.77	194.32		0.00	194.32
3275.0000	Revenue Assessment	522,485.46	215,559.75		0.00	215,559.75
3310.0000	Income R&B Medicare	(2,476,291.68)	(2,199,302.67)		0.00	(2,199,302.67)

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3330.0000	Income C/A Medicare A	2.63	(77.95)	CAIDJE - 1	(0.00)	(77.95)
3331.0000	Income C/A Medicare B	0.81	0.05		0.00	0.05
3332.0000	MCR R&B 2% Sequestration	19,680.72	36,842.55		0.00	36,842.55
3333.0000	MCR Ancillary 2% Sequestration	877.58	1,878.36		0.00	1,878.36
3333.0003	MCR Ancillary 2% Sequestration Outpatient	96.09	94.37		0.00	94.37
3334.0000	HMO 2% Sequestration Adj	0.00	474.52		0.00	474.52
3341.0000	Income Pharmacy - MCR A	(97,598.66)	(110,391.41)		0.00	(110,391.41)
3349.0000	Income PT - MCR Part B	(39,279.70)	(61,633.64)		0.00	(61,633.64)
3349.0003	Income PT - MCR Part B Outpatient	(1,388.67)	(4,420.30)		0.00	(4,420.30)
3350.0000	Income OT - MCR Part B	(28,428.37)	(21,199.89)		0.00	(21,199.89)
3350.0003	Income OT - MCR Part B Outpatient	(5,248.40)	(5,942.08)		0.00	(5,942.08)
3351.0000	Income ST - MCR B	(16,172.60)	(39,762.21)		0.00	(39,762.21)
3351.0003	Income ST - MCR B Outpatient	(1,133.42)	0.00		0.00	0.00
3352.0000	Medicare B ancillary w/o	260.56	2,021.22		0.00	2,021.22
3355.0000	Income PT - MCR W/O	(192,890.51)	(169,269.09)		0.00	(169,269.09)
3356.0000	Income ST - MCR W/O	(23,043.18)	(40,016.94)		0.00	(40,016.94)
3357.0000	Income OT - MCR W/O	(172,209.30)	(127,867.27)		0.00	(127,867.27)
3359.0000	Medicare A Ancillary W/O	485,741.65	447,544.71		0.00	447,544.71
3405.00	Income R&B HMO	(38,684.00)	0.00		(105,977.00)	(105,977.00)
3405.0000	Income R&B HMO	(216,636.42)	(424,159.38)	CAIDJE - 1	(105,977.00)	(424,159.38)
3406.00	Income R&B MCD HMO	0.00	0.00	CAIDJE - 1	(0.00)	(923,661.00)
3406.0000	Income R&B MCD HMO	(1,949,332.50)	(1,509,825.02)	CAIDJE - 1	(923,661.00)	(586,164.02)
3410.0000	Income R&B Private	(417,783.04)	(1,114,791.11)	CAIDJE - 1	923,661.00	(1,008,814.11)
3422.0000	Income C/A HMO Ancillary	1,375.51	6,972.14	CAIDJE - 1	105,977.00	6,972.14
3432.0000	Income C/A HMO	(623.37)	726.43		0.00	726.43
3440.0000	Income Pharmacy - HMO W/O	0.00	(6,889.74)		0.00	(6,889.74)
3443.0000	Income PT - Private	0.00	(239.05)		0.00	(239.05)
3444.0000	Income ST - Private	0.00	(1,335.88)		0.00	(1,335.88)
3451.0000	Income OT - Private	0.00	(235.56)		0.00	(235.56)
3463.0000	Income PT - HMO	(28,558.20)	(33,194.05)		0.00	(33,194.05)
3463.0003	Income PT - HMO Outpatient	(2,200.36)	(1,084.02)		0.00	(1,084.02)
3464.0000	Income ST - HMO	(11,750.76)	(24,149.73)		0.00	(24,149.73)
3471.0000	Income OT - HMO	(17,840.03)	(21,328.33)		0.00	(21,328.33)
3471.0003	Income OT - HMO Outpatient	(3,279.41)	(1,081.84)		0.00	(1,081.84)
3472.0000	HMO Ancillary w/o	67,066.07	134,354.57		0.00	134,354.57
3475.0000	Income PT - HMO W/O	(30,416.98)	(58,476.91)		0.00	(58,476.91)
3476.0000	Income ST - HMO W/O	(7,313.59)	(18,296.83)		0.00	(18,296.83)
3477.0000	Income OT - HMO W/O	(29,335.50)	(50,691.09)		0.00	(50,691.09)
3500.0000	Income Miscellaneous	(13,627.88)	(32,356.00)		0.00	(32,356.00)
3500.7931	State Stimulus	(384,606.28)	(700,000.00)		0.00	(700,000.00)
3500.7935	Covid Reimbursement	(188,388.00)	(33,408.00)		0.00	(33,408.00)
3507.0000	Income Vending Machine	(235.27)	(569.50)		0.00	(569.50)
3511.0000	Income Interest	17.51	(11,277.83)		0.00	(11,277.83)
3516.0000	Income Medical Records	(86.25)	(99.80)		0.00	(99.80)
3522.0000	Income Employee Retention Credit	(275,165.46)	(308,268.00)		0.00	(308,268.00)
3805.0000	P/r Operators Salary	198,180.11	200,541.43		0.00	200,541.43
3811.0000	P/r Administrator	143,860.67	168,432.60		0.00	168,432.60
3811.7160	P/r Regional Administrator	0.00	31,252.00		0.00	31,252.00
3811.8000	P/r Administrator- Sick	0.00	2,980.80		0.00	2,980.80
3811.9000	P/r Administrator- Vacation	6,557.76	5,903.92		0.00	5,903.92
3812.0005	P/r Asst Administrator in Training	32,784.21	5,710.60		0.00	5,710.60
3812.7005	P/r Asst Administrator in Training- OT	1,814.86	217.50		0.00	217.50
3812.8005	P/r Asst Administrator in Training- Sick	928.00	116.00		0.00	116.00
3820.0000	P/r Business Office	87,654.20	83,987.38		0.00	83,987.38
3820.8000	P/r Business Office- Sick	512.00	794.00		0.00	794.00
3820.9000	P/r Business Office- Vacation	1,056.00	766.86		0.00	766.86
3822.0000	P/r Receptionist	72,097.40	73,887.85		0.00	73,887.85
3822.7000	P/r Receptionist- OT	140.15	71.04		0.00	71.04
3822.7900	P/r Receptionist Extraordinary	(193.14)	0.00		0.00	0.00
3822.8000	P/r Receptionist- Sick	1,065.00	510.50		0.00	510.50
3822.9000	P/r Receptionist- Vacation	1,897.50	885.00		0.00	885.00
3825.0000	P/r Human Resource	13,500.27	60,053.79		0.00	60,053.79
3825.8000	P/r Human Resource- Sick	236.00	1,408.95		0.00	1,408.95
3825.9000	P/r Human Resource- Vacation	33.71	2,046.00		0.00	2,046.00
3827.0000	P/r Staffing Coordinator	56,160.90	57,730.97		0.00	57,730.97
3827.7000	P/r Staffing Coordinator- OT	4,720.56	8,788.50		0.00	8,788.50
3827.7900	P/r Staffing Coordinator Extraordinary	620.40	0.00		0.00	0.00
3827.8000	P/r Staffing Coordinator- Sick	1,126.08	947.00		0.00	947.00
3827.9000	P/r Staffing Coordinator- Vacation	4,126.00	4,202.00		0.00	4,202.00
3828.0000	P/r Admissions	57,864.09	67,383.27		0.00	67,383.27
3828.8000	P/r Admissions- Sick	2,500.00	0.00		0.00	0.00
3828.9000	P/r Admissions- Vacation	1,684.00	0.00		0.00	0.00
3830.0000	P/r Clinical Director	20,296.83	0.00		0.00	0.00
3830.7900	P/r Clinical Director Extraordinary	64.48	0.00		0.00	0.00
3830.8000	P/r Clinical Director- Sick	769.28	0.00		0.00	0.00
3831.0000	P/r Director Of Nursing	148,405.23	174,337.13		0.00	174,337.13
3831.0001	P/r Asst Director of Nursing	0.00	100,712.50		0.00	100,712.50

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		12/31/2022	12/31/2023			12/31/2023
3831.8001	P/r Asst Director of Nursing- Sick	0.00	2,000.00		0.00	2,000.00
3831.9000	P/r Director Of Nursing- Vacation	2,596.00	5,711.20		0.00	5,711.20
3831.9001	P/r Asst Director of Nursing- Vacation	0.00	4,250.00		0.00	4,250.00
3832.0000	P/r Staff Development Coordinator	0.00	592.50		0.00	592.50
3833.0000	P/r MDS	7,487.34	35,181.88		0.00	35,181.88
3833.7000	P/r MDS- OT	310.82	0.00		0.00	0.00
3833.7900	P/r MDS Extraordinary	(616.15)	0.00		0.00	0.00
3833.8000	P/r MDS- Sick	194.13	0.00		0.00	0.00
3834.0000	P/r RN	243,480.62	357,710.54		0.00	357,710.54
3834.0001	P/r RN Manager	2,835.00	2,115.00		0.00	2,115.00
3834.0002	P/r RN Supervisor	38.98	0.00		0.00	0.00
3834.0050	P/r Student RN	(696.43)	0.00		0.00	0.00
3834.7000	P/r RN- OT	7,338.02	58,908.86		0.00	58,908.86
3834.7001	P/r RN Manager- OT	101.25	0.00		0.00	0.00
3834.7900	P/r RN Extraordinary	33.43	0.00		0.00	0.00
3834.8000	P/r RN- Sick	4,781.58	5,341.65		0.00	5,341.65
3834.9000	P/r RN- Vacation	3,790.50	9,117.00		0.00	9,117.00
3835.0000	P/r Infection Control	(1,090.12)	0.00		0.00	0.00
3835.7900	P/r Infection Control Extraordinary	(588.49)	0.00		0.00	0.00
3836.0000	P/r LPN	752,365.51	606,168.33		0.00	606,168.33
3836.0001	P/r LPN Manager	207,869.38	134,973.33		0.00	134,973.33
3836.0003	P/r LPN Supervisor	1,973.64	22,607.50		0.00	22,607.50
3836.7000	P/r LPN- OT	120,913.91	102,077.84		0.00	102,077.84
3836.7001	P/r LPN Manager- OT	47,708.89	14,631.09		0.00	14,631.09
3836.7003	P/r LPN Supervisor- OT	121.07	367.50		0.00	367.50
3836.7900	P/r LPN Extraordinary	1,199.31	0.00		0.00	0.00
3836.8000	P/r LPN- Sick	11,550.56	8,505.54		0.00	8,505.54
3836.8001	P/r LPN Manager- Sick	4,627.05	3,321.25		0.00	3,321.25
3836.8003	P/r LPN Supervisor- Sick	320.00	0.00		0.00	0.00
3836.9000	P/r LPN- Vacation	21,844.50	15,115.66		0.00	15,115.66
3836.9001	P/r LPN Manager- Vacation	3,260.00	7,447.24		0.00	7,447.24
3838.0000	P/r CNA	857,925.51	1,020,541.68		0.00	1,020,541.68
3838.7000	P/r CNA- OT	333,377.75	479,258.69		0.00	479,258.69
3838.7900	P/r CNA Extraordinary	975.74	0.00		0.00	0.00
3838.8000	P/r CNA- Sick	16,252.47	14,425.08		0.00	14,425.08
3838.9000	P/r CNA- Vacation	25,399.63	35,641.24		0.00	35,641.24
3843.0000	P/r Medical Records	535.85	14,255.00		0.00	14,255.00
3843.7000	P/r Medical Records- OT	0.00	258.75		0.00	258.75
3843.8000	P/r Medical Records- Sick	0.00	690.00		0.00	690.00
3846.0000	P/r Concierge	0.00	27,345.47		0.00	27,345.47
3846.7000	P/r Concierge - OT	0.00	178.50		0.00	178.50
3846.8000	P/r Concierge - Sick	0.00	569.50		0.00	569.50
3847.0000	P/r Marketing	20,564.90	5,704.92		0.00	5,704.92
3850.0000	P/r Physical Therapy	57,295.53	76,550.58		0.00	76,550.58
3850.7000	P/r Physical Therapy- OT	74.25	24.75		0.00	24.75
3850.8000	P/r Physical Therapy- Sick	2,060.14	1,775.28		0.00	1,775.28
3850.9000	P/r Physical Therapy- Vacation	2,244.00	2,309.22		0.00	2,309.22
3851.0000	P/r PT Aide	247.52	(113.72)		0.00	(113.72)
3854.0000	P/r Rehab Coordinator	95,070.62	95,911.70		0.00	95,911.70
3854.8000	P/r Rehab Coordinator- Sick	940.00	800.00		0.00	800.00
3854.9000	P/r Rehab Coordinator- Vacation	3,061.71	3,432.00		0.00	3,432.00
3855.0000	P/r Rehab Aide	0.00	2,191.08		0.00	2,191.08
3860.0000	P/r Speech Therapy	21,025.67	63,643.65		0.00	63,643.65
3860.7000	P/r Speech Therapy- OT	0.00	721.88		0.00	721.88
3860.8000	P/r Speech Therapy- Sick	718.43	1,029.29		0.00	1,029.29
3860.9000	P/r Speech Therapy- Vacation	20.14	1,265.00		0.00	1,265.00
3865.0000	P/r Occupational Therapy	73,199.30	93,723.13		0.00	93,723.13
3865.8000	P/r Occupational Therapy- Sick	2,331.10	1,736.60		0.00	1,736.60
3865.9000	P/r Occupational Therapy- Vacation	2,467.80	3,132.92		0.00	3,132.92
3866.0000	P/r OT Aide	47,683.66	24,978.93		0.00	24,978.93
3866.8000	P/r OT Aide- Sick	1,364.00	186.00		0.00	186.00
3866.9000	P/r OT Aide- Vacation	1,829.00	0.00		0.00	0.00
3870.0000	P/r Social Services Director	37,617.99	88,426.48		0.00	88,426.48
3870.8000	P/r Social Services Director- Sick	0.00	2,100.00		0.00	2,100.00
3870.9000	P/r Social Services Director- Vacation	1,160.00	3,600.00		0.00	3,600.00
3872.0000	P/r Social Services Aide	0.00	7,749.10		0.00	7,749.10
3881.0000	P/r Activities Supervisor	42,189.31	55,034.53		0.00	55,034.53
3881.8000	P/r Activities Supervisor- Sick	0.00	384.00		0.00	384.00
3881.9000	P/r Activities Supervisor- Vacation	528.00	887.28		0.00	887.28
3882.0000	P/r Activities Aide	47,551.69	91,317.91		0.00	91,317.91
3882.7000	P/r Activities Aide- OT	612.62	379.08		0.00	379.08
3882.7900	P/r Activities Aide Extraordinary	(635.28)	0.00		0.00	0.00
3882.8000	P/r Activities Aide- Sick	652.79	1,663.24		0.00	1,663.24
3882.9000	P/r Activities Aide- Vacation	1,100.67	1,491.58		0.00	1,491.58
3891.0000	P/r Dietary Supervisor	57,491.00	62,482.22		0.00	62,482.22
3891.8000	P/r Dietary Supervisor- Sick	1,442.40	1,233.10		0.00	1,233.10
3891.9000	P/r Dietary Supervisor- Vacation	2,824.70	2,594.69		0.00	2,594.69
3892.0000	P/r Dietary Aides	207,668.10	201,887.39		0.00	201,887.39
3892.7000	P/r Dietary Aides- OT	9,058.32	23,518.02		0.00	23,518.02
3892.7900	P/r Dietary Aides Extraordinary	542.08	0.00		0.00	0.00
3892.8000	P/r Dietary Aides- Sick	5,900.15	3,746.41		0.00	3,746.41
3892.9000	P/r Dietary Aides- Vacation	7,783.25	9,995.59		0.00	9,995.59
3894.0000	P/r Dietary Cooks	141,829.95	151,886.60		0.00	151,886.60

Client: **A443129 - Medway Country Manor, Inc.**
Engagement: **MDMC 2023 - Medway Country Manor, Inc.**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - MCD SNF-CR TB Report**

Account	Description	PP-1	FS CP	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
3894.7000	P/r Dietary Cooks- OT	7,912.06	27,023.74		0.00	27,023.74
3894.7900	P/r Dietary Cooks Extraordinary	(788.04)	0.00		0.00	0.00
3894.8000	P/r Dietary Cooks- Sick	4,733.00	1,997.17		0.00	1,997.17
3894.9000	P/r Dietary Cooks- Vacation	7,895.85	8,077.30		0.00	8,077.30
3899.0000	P/r Dietician	30,985.97	39,823.37		0.00	39,823.37
3899.8000	P/r Dietician- Sick	0.00	1,331.36		0.00	1,331.36
3899.9000	P/r Dietician- Vacation	300.00	400.00		0.00	400.00
3931.0000	P/r Maintenance Director	59,662.27	56,968.20		0.00	56,968.20
3931.8000	P/r Maintenance Director- Sick	0.00	2,077.20		0.00	2,077.20
3931.9000	P/r Maintenance Director- Vacation	0.00	692.40		0.00	692.40
3932.0000	P/r Maintenance Aide	2,929.37	0.00		0.00	0.00
4110.0000	Medical Supplies- Other	14,346.95	17,834.53		0.00	17,834.53
4110.5000	Medical Equipment	4,209.62	15,113.70		0.00	15,113.70
4110.7900	Extraordinary Medical Supplies	25,580.40	19,279.04		0.00	19,279.04
4110.7905	Extraordinary Medical Equipment	0.00	404.73		0.00	404.73
4111.0000	Medical Supplies- Routine	63,525.31	76,064.08		0.00	76,064.08
4112.0000	Personal Care	1,875.32	3,806.05		0.00	3,806.05
4112.7900	Extraordinary Personal Care	1,307.95	3,164.15		0.00	3,164.15
4113.0000	Oxygen	579.34	502.24		0.00	502.24
4114.0000	Vaccines	7,677.80	3,826.44		0.00	3,826.44
4115.0000	IV Supplies	1,257.73	2,156.58		0.00	2,156.58
4117.7900	Extraordinary Covid-19 Tests	83,125.00	0.00		0.00	0.00
4140.0000	Nursing Purch Service	152,987.86	68,235.75		0.00	68,235.75
				CAIDJE - 2	(0.00)	
4140.5000	Nursing Repairs	0.00	4,291.58		0.00	4,291.58
4140.7900	Extraordinary Nursing Purch Service	92,682.97	61,553.30		0.00	61,553.30
4142.0000	Medical Waste	0.00	522.00		0.00	522.00
4150.0000	Nursing Training	1,802.25	624.77		0.00	624.77
4160.0000	Nursing Contracted Services	75,625.00	61,337.50		0.00	61,337.50
4161.0000	Nursing Agency - RN	0.00	316,878.67		0.00	316,878.67
				CAIDJE - 2	(0.00)	
4161.7900	Extraordinary Nursing Agency - RN	25,733.27	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
4162.00	Nursing Agency - LPN	422,195.15	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
4162.0000	Nursing Agency - LPN	0.00	604,804.58		0.00	604,804.58
				CAIDJE - 2	(0.00)	
4163.0000	Nursing Agency - CNA	0.00	272,897.49		0.00	272,897.49
				CAIDJE - 2	(0.00)	
4163.7900	Extraordinary Nursing Agency - CNA	218.90	0.00		0.00	0.00
4210.0000	Enteral Supplies	1,998.50	8,925.30		0.00	8,925.30
4211.0000	Labs	41,812.09	23,853.12		0.00	23,853.12
4216.0000	Radiology	6,495.14	3,816.45		0.00	3,816.45
4313.0000	Prescription Drugs	119,709.06	173,853.81		0.00	173,853.81
4318.0000	OTC Drugs	7,189.52	2,783.51		0.00	2,783.51
4330.0000	Pharmacy Consultant Fees	10,922.50	9,052.00		0.00	9,052.00
5010.0000	Rehab Supplies	1,110.21	514.56		0.00	514.56
5110.0000	Activities Supplies	10,316.16	7,375.65		0.00	7,375.65
5110.5000	Activity Equipment	2,159.19	1,402.32		0.00	1,402.32
5140.0000	Activities Purch Service	22,648.59	27,585.58		0.00	27,585.58
5200.0000	Therapy Charges	55,500.00	1,299.00		0.00	1,299.00
5530.0000	Social Services Fees	7,780.00	5,050.00		0.00	5,050.00
5610.0000	Med Rec Supplies	716.81	0.00		0.00	0.00
5730.0000	Med Director Fees	30,000.00	32,500.00		0.00	32,500.00
6110.0000	Dietary Supplies	57,368.13	39,673.51		0.00	39,673.51
6110.5000	Dietary Equipment	2,351.21	1,792.77		0.00	1,792.77
6110.7900	Extraordinary Dietary Supplies	3,655.29	3,503.03		0.00	3,503.03
6112.0000	Patient Food	265,609.86	262,849.90		0.00	262,849.90
6112.7900	Extraordinary Patient Food	551.40	0.00		0.00	0.00
6119.0000	Food Supplements	26,319.08	20,269.38		0.00	20,269.38
6140.0000	Dietary Purchase Serv	1,946.69	1,769.00		0.00	1,769.00
6140.5000	Dietary Repairs	2,419.38	2,145.78		0.00	2,145.78
6310.0000	Maintenance Supplies	28,144.39	27,731.85		0.00	27,731.85
6310.5000	Maintenance Equipment	2,717.00	1,101.97		0.00	1,101.97
6340.0000	Maintenance Purch Serv	113,822.67	102,162.61		0.00	102,162.61
6341.0000	Exterminator	3,997.55	3,594.67		0.00	3,594.67
6342.0000	Carting	25,592.48	27,560.24		0.00	27,560.24
6349.0000	Auto Leasing	7,721.31	2,826.10		0.00	2,826.10
6391.0000	Electric	114,489.24	115,025.60		0.00	115,025.60
6392.0000	Gas	36,453.71	39,696.14		0.00	39,696.14
6410.0000	Ground Supply	559.75	0.00		0.00	0.00
6440.0000	Grounds Purchase Service	29,175.00	39,465.00		0.00	39,465.00
6510.0000	Housekeeping Supplies	12,353.00	16,420.73		0.00	16,420.73
6510.5000	Housekeeping Equipment	665.10	1,000.11		0.00	1,000.11
6510.7900	Extraordinary Housekeeping Supplies	439.97	2,065.55		0.00	2,065.55
6540.0000	Housekeeping Purch Serv	0.00	925.00		0.00	925.00
6560.0000	Housekeeping Contracted Serv	232,485.84	234,719.14		0.00	234,719.14
6610.0000	Laundry Supplies	0.00	16.96		0.00	16.96
6640.0000	Laundry Purch Serv	250.00	5,801.08		0.00	5,801.08
6640.5000	Laundry Repairs	3,218.87	3,560.34		0.00	3,560.34
6660.0000	Laundry Contracted Services	154,990.20	142,542.38		0.00	142,542.38
6670.0000	Disposables	0.00	45.52		0.00	45.52
6710.0000	Security Supplies	0.00	7,726.36		0.00	7,726.36

Client: **A443129 - Medway Country Manor, Inc.**
Engagement: **MDMC 2023 - Medway Country Manor, Inc.**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - MCD SNF-CR TB Report**

Account	Description	PP-1	FS CP	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
6710.5000	Security Equipment	1,393.03	0.00		0.00	0.00
6735.0000	Employee Background Check	1,806.49	2,592.78		0.00	2,592.78
6840.0000	Non Emergency Transport	5,387.50	39,736.62		0.00	39,736.62
7110.0000	Office Supplies	18,433.43	21,903.84		0.00	21,903.84
7110.5000	Office Equipment	2,789.77	1,253.22		0.00	1,253.22
7130.0000	Accounting Fees	1,600.00	6,150.00		0.00	6,150.00
7130.7900	Extraordinary Accounting Fees	4,800.00	0.00		0.00	0.00
7131.0000	Consulting Fees	20,155.78	13,932.03		0.00	13,932.03
7131.7900	Extraordinary Consulting Fees	15,000.00	0.00		0.00	0.00
7140.0000	Fiscal Purch Serv	62,426.32	47,050.73		0.00	47,050.73
7140.5000	Fiscal Purch Serv- Non Recurring	24,019.05	9,580.78		0.00	9,580.78
7140.6000	Unallocated Credit Card Charges	0.00	37,742.05		0.00	37,742.05
7140.7905	Extraordinary Fiscal Purch Serv- Non Recurring	20,000.00	0.00		0.00	0.00
7142.0000	IT Fees	41,999.40	15,230.40		0.00	15,230.40
7191.0000	Bank Charges	54,545.50	53,557.32		0.00	53,557.32
7191.5000	Credit Card Processing Fees	1,693.23	2,038.72		0.00	2,038.72
7192.0000	Interest	103,394.86	17,185.77		0.00	17,185.77
7193.0000	Penalties	119,850.84	28,498.15		0.00	28,498.15
7198.0000	Bad Debt - Coinsurance	7,744.01	5,400.00		0.00	5,400.00
7199.0000	Bad Debt - Private	124,000.00	164,600.00		0.00	164,600.00
7210.0000	Internet	5,018.02	5,738.02		0.00	5,738.02
7211.0000	Telephone	35,071.60	9,859.01		0.00	9,859.01
7211.0001	Cell Phones	561.91	1,848.77		0.00	1,848.77
7212.0000	Postage	2,783.51	789.45		0.00	789.45
7214.0000	License & Permits	1,210.00	427.50		0.00	427.50
7215.0000	Dues & Subscriptions	15,799.65	14,438.83		0.00	14,438.83
7230.0000	Legal Fees	20,408.12	56,984.10		0.00	56,984.10
7235.0000	Help Wanted Advertising	16,608.74	15,495.03		0.00	15,495.03
7236.0000	Promotional Advertising	10,555.46	13,255.05		0.00	13,255.05
7238.0000	Seminars	0.00	288.00		0.00	288.00
7270.0000	Insurance - General	247,819.24	252,395.71		0.00	252,395.71
7273.0000	Insurance - Property	29,789.17	31,246.32		0.00	31,246.32
7290.0000	Travel Expense	9,985.30	8,118.29		0.00	8,118.29
730300.150	Insurance: Medical & Dental - Admin 2	0.00	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
8100.0000	Rent	1,213,471.80	1,180,138.48		0.00	1,180,138.48
8201.5000	Equip Rental- Software	60,748.01	81,652.33		0.00	81,652.33
8202.0000	Equip Rental - Nursing	18,538.25	25,527.16		0.00	25,527.16
8202.1000	Oxygen Rental - Nursing	13,024.61	8,881.75		0.00	8,881.75
8203.0000	Equip Rental - Activities	4,540.33	4,568.58		0.00	4,568.58
8204.0000	Equip Rental - Rehab	15,173.76	(2,079.39)		0.00	(2,079.39)
8205.0000	Equip Rental - Office	15,020.45	15,368.99		0.00	15,368.99
8600.0000	Water & Sewer	156,724.59	168,002.84		0.00	168,002.84
8810.0000	Depreciation LHI	29,193.35	54,636.06		0.00	54,636.06
8830.0000	Depreciation MME	17,147.65	29,930.80		0.00	29,930.80
9092-000	OFFICER P/R TAX	0.00	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
9093-000	OFFICER W/C	0.00	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
9100.0000	Employee Benefits	2,898.64	4,446.88		0.00	4,446.88
				CAIDJE - 2	(0.00)	
				CAIDJE - 2	(0.00)	
9130.0000	Group Health Insurance	108,530.05	130,706.80		0.00	130,706.80
				CAIDJE - 2	(0.00)	
				CAIDJE - 2	(0.00)	
9131.0000	Group Life Insurance	115,423.63	128,441.04		0.00	128,441.04
9140-000	OTHER BENEFITS - OFFICER	0.00	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
9140.0000	Workmen's Comp Insurance	99,748.02	99,437.01		0.00	99,437.01
				CAIDJE - 2	(0.00)	
9210.0000	FICA Expense	339,773.65	393,921.95		0.00	393,921.95
				CAIDJE - 2	(0.00)	
9220.0000	SUI Expense	58,690.84	61,461.56		0.00	61,461.56
9230.0000	FUI Expense	5,035.00	5,939.43		0.00	5,939.43
9411.0000	Corporation Tax	3,700.00	(1,475.00)		0.00	(1,475.00)
9490.0000	Miscellaneous Expenses	1,544.61	5,320.40		0.00	5,320.40
Subtotal : None		1,823,710.27	(418,180.60)		0.00	(418,180.60)
Total [P&L] Profit & Loss		1,823,710.27	(418,180.60)		0.00	(418,180.60)
Sum of Account Groups		0.00	0.00		0.00	0.00
Net (Income) Loss		0.00	0.00		0.00	0.00

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Client: **A443129 - Medway Country Manor, Inc.**
Engagement: **MDMC 2023 - Medway Country Manor, Inc.**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - MCD SNF-CR Groupings**

Account	Description	CAID 12/31/2023	PP-1 12/31/2022	
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Group : [S6L1.1C1]	Cash and Cash Equivalents			
Subgroup : None				
1008.0502	Cash Lockbox Wells Fargo- Medway	4,796.61	15,113.62	
1009.0502	Cash New Operating- Medway	0.00	24,154.48	
1010.0502	Cash Operating- Medway	331,911.36	822,566.11	
1012.0502	Cash Lockbox- Medway	3,000.00	3,000.00	
1013.0502	Cash Deposits Commerce- Medway	478.21	478.21	
1015.0502	Cash Payroll Commerce- Medway	(2,752.56)	(2,811.72)	
1022.0502	Cash PNA Checking- Medway	14,393.68	21,593.76	
1060.0502	Cash Petty Cash- Medway	200.00	200.00	
1061.0502	Cash PNA Petty Cash- Medway	500.00	200.00	
Subtotal : None		352,527.30	884,494.46	
Total [S6L1.1C1]	Cash and Cash Equivalents	352,527.30	884,494.46	

Group : [S6L1.5C1]	Payer Accounts Receivable			
Subgroup : [S6L1.5C A/ R Self-Pay Patients (Private)				
1110.0000	A/r Private	780,699.94	632,684.33	
Subtotal [S6L1.5C1A]A/ R Self-Pay Patients (Private)		780,699.94	632,684.33	

Subgroup : [S6L1.5C A/R Managed Care Patients (Private)				
1105.0000	A/r HMO	582,918.52	192,396.74	
Subtotal [S6L1.5C1B]A/R Managed Care Patients (Private)		582,918.52	192,396.74	

Subgroup : [S6L1.5C A/r Medicare Non Managed Care				
1120.0000	A/r Medicare	288,958.23	271,571.06	
1121.0000	Medicare PIP Payments	15,570.43	0.00	
Subtotal [S6L1.5C1D]A/r Medicare Non Managed Care		304,528.66	271,571.06	

Subgroup : [S6L1.5C A/R Mass Medicaid Non Managed Care				
1130.0000	A/r Medicaid	1,406,744.73	510,186.63	
Subtotal [S6L1.5C1F]A/R Mass Medicaid Non Managed Care		1,406,744.73	510,186.63	

Subgroup : [S6L1.5C A/R Other Public Patients				
1135.0000	A/r Hospice	25,805.53	100,745.92	
Subtotal [S6L1.5C1L]A/R Other Public Patients		25,805.53	100,745.92	

Total [S6L1.5C1]	Payer Accounts Receivable	3,100,697.38	1,707,584.68	
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Group : [S6L1.6C1]	Less Reserve for Bad Debts			
Subgroup : None				
1122.0000	MCR A Bad Debt Copay	25,640.22	2,686.52	
1161.0000	Allowance for Bad Debt	(764,437.43)	(634,238.88)	
1162.0000	Allowance for Bad Debt - Coinsurance	(14,184.54)	(22,980.34)	
Subtotal : None		(752,981.75)	(654,532.70)	
Total [S6L1.6C1]	Less Reserve for Bad Debts	(752,981.75)	(654,532.70)	

Group : [S6L1.11C1]	Other Receivables			
Subgroup : None				
1140.0000	A/r Budget	165,536.08	81,865.33	
2200.0000	Loans & Exchanges	98,643.43	(7,497.40)	
Subtotal : None		264,179.51	74,367.93	
Total [S6L1.11C1]	Other Receivables	264,179.51	74,367.93	

Group : [S6L1.13C1]	Prepaid Insurance			
Subgroup : None				
1222.0000	Prepaid Insurance	176,580.01	172,056.88	
1222.5000	Prepaid Insurance - Installments	(117,885.12)	(144,807.88)	
Subtotal : None		58,694.89	27,249.00	
Total [S6L1.13C1]	Prepaid Insurance	58,694.89	27,249.00	

Group : [S6L1.15C1]	Other Prepaid Expenses			
Subgroup : None				
1290.0000	Prepaid Expenses	97,900.03	4,232.53	
Subtotal : None		97,900.03	4,232.53	
Total [S6L1.15C1]	Other Prepaid Expenses	97,900.03	4,232.53	

Group : [S6L1.17C1]	Other Current Assets			
Subgroup : None				
1450.0000	Security Deposits	5,000.00	5,000.00	
Subtotal : None		5,000.00	5,000.00	
Total [S6L1.17C1]	Other Current Assets	5,000.00	5,000.00	

Group : [S6L2.3C1]	Improvements - Cost			
Subgroup : [S6L2.3C Leasehold Improvements				
1540.0000	Leasehold Improvements	816,781.51	552,073.42	264,708.09
Subtotal [S6L2.3C1B]Leasehold Improvements		816,781.51	552,073.42	
Subgroup : [S6L2.3C A/D Leasehold Improvements				
1640.0000	Accum Depreciation LHI	(238,003.22)	(183,367.16)	
Subtotal [S6L2.3C1E]A/D Leasehold Improvements		(238,003.22)	(183,367.16)	(54,636.06)
Total [S6L2.3C1]	Improvements - Cost	578,778.29	368,706.26	

Group : [S6L2.4C1]	Equipment			
Subgroup : [S6L2.4C Equipment Cost				
1560.0000	Major Movable Equip	479,406.58	393,876.16	85,530.42
Subtotal [S6L2.4C1A]Equipment Cost		479,406.58	393,876.16	
Subgroup : [S6L2.4C A/D Equipment				
1660.0000	Accum Deprec. MME	(354,711.45)	(324,780.65)	
Subtotal [S6L2.4C1b]A/D Equipment		(354,711.45)	(324,780.65)	(29,930.80)
Total [S6L2.4C1]	Equipment	124,695.13	69,095.51	

Group : [S6L3.4C1]	Construction in Progress			
Subgroup : None				
1536.0000	Construction In Progress	7,424.77	37,500.00	
Subtotal : None		7,424.77	37,500.00	
Total [S6L3.4C1]	Construction in Progress	7,424.77	37,500.00	

Group : [S6L5.1C1]	Trade Payable			
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Subgroup : None			
1006.0502	American Express- Medway	(157,177.66)	(2,778.80)
2100.0000	Accounts Payable	(2,181,482.08)	(1,473,277.85)
Subtotal : None		(2,338,659.74)	(1,476,056.65)
Total [S6L5.1C1]	Trade Payable	(2,338,659.74)	(1,476,056.65)
Group : [S6L5.2C1] Accrued Expenses			
Subgroup : None			
2500.0000	Accrued Expenses	(99,270.34)	(100,126.50)
2507.0000	Accrued Management Fees	0.00	(498,735.81)
Subtotal : None		(99,270.34)	(598,862.31)
Total [S6L5.2C1]	Accrued Expenses	(99,270.34)	(598,862.31)
Group : [S6L5.3C1] Due to Insurance Payers			
Subgroup : [S6L5.3C Due Medicaid MA - Nursing Care			
2277.0000	Due to/From Medicaid	1,431.53	0.00
Subtotal [S6L5.3C1B] Due Medicaid MA - Nursing Care		1,431.53	0.00
Subgroup : [S6L5.3C Due Medicare Actual			
2276.0000	Due to/From Medicare	(25,620.59)	(2,147.16)
2276.0001	Due to/From Medicare PDPM - 1135 Waiver	(6,412.46)	(6,412.46)
Subtotal [S6L5.3C1D] Due Medicare Actual		(32,033.05)	(8,559.62)
Subgroup : [S5L5.3C Due Other Payers Actual			
2278.0000	Due to/From Managed Care	(6,036.44)	312.11
2279.0000	Due to/From HMO	2,730.98	2,730.98
Subtotal [S5L5.3C1G Due Other Payers Actual		(3,305.46)	3,043.09
Subgroup : None			
Subtotal : None		0.00	0.00
Total [S6L5.3C1]	Due to Insurance Payers	(33,906.98)	(5,516.53)
Group : [S6L5.4C1] Patient Funds Due			
Subgroup : [S6L5.4C Patient Funds Due (Self Pay)			
2262.0000	Patient Trust Fund	(17,434.41)	(24,634.49)
Subtotal [S6L5.4C1A] Patient Funds Due (Self Pay)		(17,434.41)	(24,634.49)
Total [S6L5.4C1]	Patient Funds Due	(17,434.41)	(24,634.49)
Group : [S6L5.6C1] Long Term Debt, Current Portion-Banks, Mortgages, Other			
Subgroup : [S6L5.6C Current LT Debt-Banks			
2124.0000	Line Of Credit	(3,100.29)	(2,606.07)
2127.0000	Loans Payable LT- COVID EIDL	(2,000,000.00)	(2,000,000.00)
Subtotal [S6L5.6C1A] Current LT Debt-Banks		(2,003,100.29)	(2,002,606.07)
Total [S6L5.6C1]	Long Term Debt, Current Portion-Banks, Mortgages, Other	(2,003,100.29)	(2,002,606.07)
Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities			
Subgroup : [S6L5.7C Accrued Salaaaries			
2501.0000	Accrued Payroll	(378,441.42)	(317,401.61)
Subtotal [S6L5.7C1A] Accrued Salaaaries		(378,441.42)	(317,401.61)
Subgroup : [S6L5.7C Accrued Pauroll Taxes Payable			
2502.0000	Accrued Payroll Taxes	(28,041.21)	(22,384.47)
Subtotal [S6L5.7C1C] Accrued Pauroll Taxes Payable		(28,041.21)	(22,384.47)
Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	(406,482.63)	(339,786.08)
Group : [S6L5.10C1] Other Current Liabilities			
Subgroup : None			
1005.0502	Chase Visa- Medway	0.00	2,340.89
2272.0000	Deferred Revenue	(132,480.90)	(195,427.01)
Subtotal : None		(132,480.90)	(193,086.12)
Total [S6L5.10C1]	Other Current Liabilities	(132,480.90)	(193,086.12)
Group : [S6L6.2C1] Due to Related Parties, Subsidiaries & Affilates			
Subgroup : None			
2204.5000	Due To/From Mavado	199,666.69	199,666.69
2204.5001	Due To/From Amherst	66,424.04	1,515.70
2204.5003	Due To/From Gardner	14,518.69	14,518.69
2204.5004	Due To/From Townview	(5,588.67)	(5,123.43)
2204.5100	Due To/From Palm Gardens	498,000.00	498,000.00
2204.5202	Due To/From David Simha	121,871.65	116,708.84
2204.5205	Due To/From Shimon Lefkowitz	(20,097.24)	(37,325.36)
2210.0552	Due To/From Realty- Medway	(957,671.73)	(865,323.27)
Subtotal : None		(82,876.57)	(77,362.14)
Total [S6L6.2C1]	Due to Related Parties, Subsidiaries & Affilates	(82,876.57)	(77,362.14)
Group : [S6L8B.4C1] Owners Equity Balance-Retained Earnings			
Subgroup : None			
2800.0000	Capital	161,691.37	161,691.37
2803.0000	Retained Earnings	1,320,785.54	(4,188.92)
2810.0000	Capital Stock	(1,000.00)	(1,000.00)
2901.0000	Capital Contributions/Distributions	119,000.00	119,000.00
2902.0000	Capital Contributions/Distributions- David Simha	33,250.00	33,250.00
2905.0000	Capital Contributions/Distributions- Shimon Lefkowitz	61,750.00	61,750.00
Subtotal : None		1,695,476.91	370,502.45
Total [S6L8B.4C1]	Owners Equity Balance-Retained Earnings	1,695,476.91	370,502.45
Group : [S2L1.1C1] Private Pay			
Subgroup : None			
3410.0000	Income R&B Private	(1,008,814.11)	(417,783.04)
Subtotal : None		(1,008,814.11)	(417,783.04)
Total [S2L1.1C1]	Private Pay	(1,008,814.11)	(417,783.04)
Group : [S2L1.2C1] Commerical Managed Care			
Subgroup : None			
3405.00	Income R&B HMO	(105,977.00)	0.00
Subtotal : None		(105,977.00)	0.00
Total [S2L1.2C1]	Commerical Managed Care	(105,977.00)	0.00
Group : [S2L1.4C1] Medicare-Fee-For-Service			
Subgroup : None			
3310.0000	Income R&B Medicare	(2,199,302.67)	(2,476,291.68)
3330.0000	Income C/A Medicare A	(77.95)	2.63
3331.0000	Income C/A Medicare B	0.05	0.81
3332.0000	MCR R&B 2% Sequestration	36,842.55	19,680.72
Subtotal : None		(2,162,538.02)	(2,456,607.52)
Total [S2L1.4C1]	Medicare-Fee-For-Service	(2,162,538.02)	(2,456,607.52)

1,534,785.54 2,033,521.00 (498,735.46)

Group : [S2L1.5C1] Medicare Managed Care (Part C)			
Subgroup : None			
3405.0000	Income R&B HMO	(424,159.38)	(255,320.42)
3432.0000	Income C/A HMO	726.43	(623.37)
Subtotal : None		(423,432.95)	(255,943.79)
Total [S2L1.5C1] Medicare Managed Care (Part C)		(423,432.95)	(255,943.79)
Group : [S2L1.6C1] MassHealth Fee-for-Service			
Subgroup : None			
3110.0000	Income R&B Medicaid	(5,458,941.05)	(2,545,995.54)
3130.0000	Income C/A Medicaid	0.82	0.00
Subtotal : None		(5,458,940.23)	(2,545,995.54)
Total [S2L1.6C1] MassHealth Fee-for-Service		(5,458,940.23)	(2,545,995.54)
Group : [S2L1.7C1] MassHealth Managed Care			
Subgroup : None			
3406.0000	Income R&B MCD HMO	(586,164.02)	(1,949,332.50)
Subtotal : None		(586,164.02)	(1,949,332.50)
Total [S2L1.7C1] MassHealth Managed Care		(586,164.02)	(1,949,332.50)
Group : [S2L1.8C1] Senior Care Options			
Subgroup : None			
3406.00	Income R&B MCD HMO	(923,661.00)	0.00
Subtotal : None		(923,661.00)	0.00
Total [S2L1.8C1] Senior Care Options		(923,661.00)	0.00
Group : [S2L1.14C1] Veterans & Other Public			
Subgroup : None			
3115.0000	Income R&B Hospice	(154,277.86)	(334,139.66)
Subtotal : None		(154,277.86)	(334,139.66)
Total [S2L1.14C1] Veterans & Other Public		(154,277.86)	(334,139.66)
Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service			
Subgroup : None			
3145.0000	Income PT- MCD W/O	(13,332.86)	(10,412.12)
3146.0000	Income ST- MCD W/O	(12,656.05)	(2,268.89)
3147.0000	Income OT- MCD W/O	(14,920.16)	(8,938.40)
3149.0000	MCD Ancillary W/O	40,909.07	21,619.41
3156.0000	Income ST - Hospice W/O	0.00	(38.77)
3157.0000	Income OT - Hospice W/O	(194.32)	0.00
3159.0000	Hospice Ancillary W/O	194.32	38.77
3333.0000	MCR Ancillary 2% Sequestration	1,878.36	877.58
3333.0003	MCR Ancillary 2% Sequestration Outpatient	94.37	96.09
3334.0000	HMO 2% Sequestration Adj	474.52	0.00
3341.0000	Income Pharmacy - MCR A	(110,391.41)	(97,598.66)
3349.0000	Income PT - MCR Part B	(61,633.64)	(39,279.70)
3349.0003	Income PT - MCR Part B Outpatient	(4,420.30)	(1,388.67)
3350.0000	Income OT - MCR Part B	(21,199.89)	(28,428.37)
3350.0003	Income OT - MCR Part B Outpatient	(5,942.08)	(5,248.40)
3351.0000	Income ST - MCR B	(39,762.21)	(16,172.60)
3351.0003	Income ST - MCR B Outpatient	0.00	(1,133.42)
3352.0000	Medicare B ancillary w/o	2,021.22	260.56
3355.0000	Income PT - MCR W/O	(169,269.09)	(192,890.51)
3356.0000	Income ST - MCR W/O	(40,016.94)	(23,043.18)
3357.0000	Income OT - MCR W/O	(127,867.27)	(172,209.30)
3359.0000	Medicare A Ancillary W/O	447,544.71	485,741.65
3422.0000	Income C/A HMO Ancillary	6,972.14	1,375.51
3440.0000	Income Pharmacy - HMO W/O	(6,889.74)	0.00
3443.0000	Income PT - Private	(239.05)	0.00
3444.0000	Income ST - Private	(1,335.88)	0.00
3451.0000	Income OT - Private	(235.56)	0.00
3463.0000	Income PT - HMO	(33,194.05)	(28,558.20)
3463.0003	Income PT - HMO Outpatient	(1,084.02)	(2,200.36)
3464.0000	Income ST - HMO	(24,149.73)	(11,750.76)
3471.0000	Income OT - HMO	(21,328.33)	(17,840.03)
3471.0003	Income OT - HMO Outpatient	(1,081.84)	(3,279.41)
3472.0000	HMO Ancillary w/o	134,354.57	67,066.07
3475.0000	Income PT - HMO W/O	(58,476.91)	(30,416.98)
3476.0000	Income ST - HMO W/O	(18,296.83)	(7,313.59)
3477.0000	Income OT - HMO W/O	(50,691.09)	(29,335.50)
Subtotal : None		(204,165.97)	(152,670.18)
Total [S2L1.4C2] Ancillary-Medicare Fee-for-Service		(204,165.97)	(152,670.18)
Group : [S2L3.2C1] Endowment & Other Non Recoverable Revenue			
Subgroup : None			
3500.7931	State Stimulus	(700,000.00)	(384,606.28)
3500.7935	Covid Reimbursement	(33,408.00)	(188,388.00)
3522.0000	Income Employee Retention Credit	(308,268.00)	(275,165.46)
Subtotal : None		(1,041,676.00)	(848,159.74)
Total [S2L3.2C1] Endowment & Other Non Recoverable Revenue		(1,041,676.00)	(848,159.74)
Group : [S2L3.4C1] Vending Machine Revenue			
Subgroup : None			
3507.0000	Income Vending Machine	(569.50)	(235.27)
Subtotal : None		(569.50)	(235.27)
Total [S2L3.4C1] Vending Machine Revenue		(569.50)	(235.27)
Group : [S2L3.9C1] Administrative & General Recoverable Income			
Subgroup : None			
3500.0000	Income Miscellaneous	(32,356.00)	(13,627.88)
Subtotal : None		(32,356.00)	(13,627.88)
Total [S2L3.9C1] Administrative & General Recoverable Income		(32,356.00)	(13,627.88)
Group : [S2L3.11C1] Variable Recoverable Income			
Subgroup : None			
3516.0000	Income Medical Records	(99.80)	(86.25)
Subtotal : None		(99.80)	(86.25)
Total [S2L3.11C1] Variable Recoverable Income		(99.80)	(86.25)
Group : [S3L1.1C1] Director of Nurses Salary			
Subgroup : None			
3831.0000	P/r Director Of Nursing	174,337.13	148,405.23
3831.9000	P/r Director Of Nursing- Vacation	5,711.20	2,596.00
Subtotal : None		180,048.33	151,001.23
Total [S3L1.1C1] Director of Nurses Salary		180,048.33	151,001.23
Group : [S3L1.7C1] Registered Nurses Salaries			
Subgroup : None			

3830.0000	P/r Clinical Director	0.00	20,296.83
3830.7900	P/r Clinical Director Extraordinary	0.00	64.48
3830.8000	P/r Clinical Director- Sick	0.00	769.28
3831.0001	P/r Asst Director of Nursing	100,712.50	0.00
3831.8001	P/r Asst Director of Nursing- Sick	2,000.00	0.00
3831.9001	P/r Asst Director of Nursing- Vacation	4,250.00	0.00
3834.0000	P/r RN	357,710.54	243,480.62
3834.0001	P/r RN Manager	2,115.00	2,835.00
3834.0002	P/r RN Supervisor	0.00	38.98
3834.0050	P/r Student RN	0.00	(696.43)
3834.7000	P/r RN- OT	58,908.86	7,338.02
3834.7001	P/r RN Manager- OT	0.00	101.25
3834.7900	P/r RN Extraordinary	0.00	33.43
3834.8000	P/r RN- Sick	5,341.65	4,781.58
3834.9000	P/r RN- Vacation	9,117.00	3,790.50
3835.0000	P/r Infection Control	0.00	(1,090.12)
3835.7900	P/r Infection Control Extraordinary	0.00	(588.49)
Subtotal : None		540,155.55	281,154.93
Total [S3L1.7C1] Registered Nurses Salaries		540,155.55	281,154.93

Group : [S3L1.11C1] Registered Nurses Purchased Service Tempory Agency Staff

Subgroup : None			
4161.0000	Nursing Agency - RN	316,878.67	25,733.27
Subtotal : None		316,878.67	25,733.27
Total [S3L1.11C1] Registered Nurses Purchased Service Tempory Agen		316,878.67	25,733.27

Group : [S3L1.12C1] Licensed Practical Nurses Salary

Subgroup : None			
3836.0000	P/r LPN	606,168.33	752,365.51
3836.0001	P/r LPN Manager	134,973.33	207,869.38
3836.0003	P/r LPN Supervisor	22,607.50	1,973.64
3836.7000	P/r LPN- OT	102,077.84	120,913.91
3836.7001	P/r LPN Manager- OT	14,631.09	47,708.89
3836.7003	P/r LPN Supervisor- OT	367.50	121.07
3836.7900	P/r LPN Extraordinary	0.00	1,199.31
3836.8000	P/r LPN- Sick	8,505.54	11,550.56
3836.8001	P/r LPN Manager- Sick	3,321.25	4,627.05
3836.8003	P/r LPN Supervisor- Sick	0.00	320.00
3836.9000	P/r LPN- Vacation	15,115.66	21,844.50
3836.9001	P/r LPN Manager- Vacation	7,447.24	3,260.00
Subtotal : None		915,215.28	1,173,753.82
Total [S3L1.12C1] Licensed Practical Nurses Salary		915,215.28	1,173,753.82

Group : [S3L1.16C1] Licensed Practical Nurses Purchased Service Tempory Agency Staff

Subgroup : None			
4162.0000	Nursing Agency - LPN	604,804.58	422,195.15
Subtotal : None		604,804.58	422,195.15
Total [S3L1.16C1] Licensed Practical Nurses Purchased Service Tempo		604,804.58	422,195.15

Group : [S3L1.17C1] Certified Nurses Aides Salaries

Subgroup : None			
3838.0000	P/r CNA	1,020,541.68	857,925.51
3838.7000	P/r CNA- OT	479,258.69	333,377.75
3838.7900	P/r CNA Extraordinary	0.00	975.74
3838.8000	P/r CNA- Sick	14,425.08	16,252.47
3838.9000	P/r CNA- Vacation	35,641.24	25,399.63
3855.0000	P/r Rehab Aide	2,191.08	0.00
Subtotal : None		1,552,057.77	1,233,931.10
Total [S3L1.17C1] Certified Nurses Aides Salaries		1,552,057.77	1,233,931.10

Group : [S3L1.20C1] Certified Nurses Aides Purchased Service Per Diem

Subgroup : None			
4140.0000	Nursing Purch Service	68,235.75	24,169.66
4140.7900	Extraordinary Nursing Purch Service	61,553.30	92,682.97
4163.7900	Extraordinary Nursing Agency - CNA	0.00	218.90
Subtotal : None		129,789.05	117,071.53
Total [S3L1.20C1] Certified Nurses Aides Purchased Service Per Diem		129,789.05	117,071.53

Group : [S3L1.21C1] Certified Nurses Aides Purchased Service Tempory Agency Staff

Subgroup : None			
4163.0000	Nursing Agency - CNA	272,897.49	128,818.20
Subtotal : None		272,897.49	128,818.20
Total [S3L1.21C1] Certified Nurses Aides Purchased Service Tempory A		272,897.49	128,818.20

Group : [S3L1.23C1] Nursing Education & Training

Subgroup : None			
4150.0000	Nursing Training	624.77	1,802.25
Subtotal : None		624.77	1,802.25
Total [S3L1.23C1] Nursing Education & Training		624.77	1,802.25

Group : [S3L2.1C1] Administration Salaries

Subgroup : [S3L2.1C Administrator Salaries			
3811.0000	P/r Administrator	168,432.60	143,860.67
3811.7160	P/r Regional Administrator	31,252.00	0.00
3811.8000	P/r Administrator- Sick	2,980.80	0.00
3811.9000	P/r Administrator- Vacation	5,903.92	6,557.76
3812.0005	P/r Asst Administrator in Training	5,710.60	32,784.21
3812.7005	P/r Asst Administrator in Training- OT	217.50	1,814.86
3812.8005	P/r Asst Administrator in Training- Sick	116.00	928.00
Subtotal [S3L2.1C1A]Administrator Salaries		214,613.42	185,945.50
Total [S3L2.1C1] Administration Salaries		214,613.42	185,945.50

Group : [S3L2.7C1] Clerical Staff Salaries

Subgroup : None			
3805.0000	P/r Operators Salary	200,541.43	198,180.11
3820.0000	P/r Business Office	83,987.38	87,654.20
3820.8000	P/r Business Office- Sick	794.00	512.00
3820.9000	P/r Business Office- Vacation	766.86	1,056.00
3822.0000	P/r Receptionist	73,887.85	72,097.40
3822.7000	P/r Receptionist- OT	71.04	140.15
3822.7900	P/r Receptionist Extraordinary	0.00	(193.14)
3822.8000	P/r Receptionist- Sick	510.50	1,065.00
3822.9000	P/r Receptionist- Vacation	885.00	1,897.50
3825.0000	P/r Human Resource	60,053.79	13,500.27
3825.8000	P/r Human Resource- Sick	1,408.95	236.00
3825.9000	P/r Human Resource- Vacation	2,046.00	33.71
3846.0000	P/r Concierge	27,345.47	0.00
3846.7000	P/r Concierge - OT	178.50	0.00

3846.8000	P/r Concierge - Sick	569.50	0.00
3847.0000	P/r Marketing	5,704.92	20,564.90
Subtotal : None		458,751.19	396,744.10
Total [S3L2.7C1]	Clerical Staff Salaries	458,751.19	396,744.10
Group : [S3L2.10C1] Clerical Staff Purchased Service			
Subgroup : None			
7131.0000	Consulting Fees	13,932.03	20,155.78
7140.0000	Fiscal Purch Serv	47,050.73	62,426.32
7140.5000	Fiscal Purch Serv- Non Recurring	9,580.78	24,019.05
7140.7905	Extraordinary Fiscal Purch Serv- Non Recurring	0.00	20,000.00
Subtotal : None		70,563.54	126,601.15
Total [S3L2.10C1]	Clerical Staff Purchased Service	70,563.54	126,601.15
Group : [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping Services			
Subgroup : None			
8201.5000	Equipt Rental- Software	81,652.33	60,748.01
Subtotal : None		81,652.33	60,748.01
Total [S3L2.11C1]	Electronic Data Processing, Payroll & Bookkeeping S	81,652.33	60,748.01
Group : [S3L2.12C1] Office Supplies			
Subgroup : None			
7110.0000	Office Supplies	21,903.84	18,433.43
7110.5000	Office Equipment	1,253.22	2,789.77
7142.0000	IT Fees	15,230.40	41,999.40
7191.0000	Bank Charges	53,557.32	54,545.50
7191.5000	Credit Card Processing Fees	2,038.72	1,693.23
7212.0000	Postage	789.45	2,783.51
Subtotal : None		94,772.95	122,244.84
Total [S3L2.12C1]	Office Supplies	94,772.95	122,244.84
Group : [S3L2.13C1] Telecommunications (e.g. Internet & Phone)			
Subgroup : None			
7210.0000	Internet	5,738.02	5,018.02
7211.0000	Telephone	9,859.01	35,071.60
7211.0001	Cell Phones	1,848.77	561.91
Subtotal : None		17,445.80	40,651.53
Total [S3L2.13C1]	Telecommunications (e.g. Internet & Phone)	17,445.80	40,651.53
Group : [S3L2.15C1] Travel, Conventions & Meetings			
Subgroup : None			
7238.0000	Seminars	288.00	0.00
7290.0000	Travel Expense	8,118.29	9,985.30
Subtotal : None		8,406.29	9,985.30
Total [S3L2.15C1]	Travel, Conventions & Meetings	8,406.29	9,985.30
Group : [S3L2.16C1] Advertising: Help Wanted			
Subgroup : None			
7235.0000	Help Wanted Advertising	15,495.03	16,608.74
Subtotal : None		15,495.03	16,608.74
Total [S3L2.16C1]	Advertising: Help Wanted	15,495.03	16,608.74
Group : [S3L2.17C1] Licenses & Dues: Patient Care Related Portion			
Subgroup : None			
7214.0000	License & Permits	427.50	1,210.00
7215.0000	Dues & Subscriptions	14,438.83	15,799.65
9411.0000	Corporation Tax	(1,475.00)	3,700.00
Subtotal : None		13,391.33	20,709.65
Total [S3L2.17C1]	Licenses & Dues: Patient Care Related Portion	13,391.33	20,709.65
Group : [S3L2.19C1] Accounting Services (not related to Appeals)			
Subgroup : None			
7130.0000	Accounting Fees	6,150.00	1,600.00
7130.7900	Extraordinary Accounting Fees	0.00	4,800.00
Subtotal : None		6,150.00	6,400.00
Total [S3L2.19C1]	Accounting Services (not related to Appeals)	6,150.00	6,400.00
Group : [S3L2.20C1] Insurance: Malpractice & General Liability			
Subgroup : None			
7270.0000	Insurance - General	252,395.71	247,819.24
Subtotal : None		252,395.71	247,819.24
Total [S3L2.20C1]	Insurance: Malpractice & General Liability	252,395.71	247,819.24
Group : [S3L2.22C1] Other A & G Expenses			
Subgroup : None			
7140.6000	Unallocated Credit Card Charges	37,742.05	0.00
9490.0000	Miscellaneous Expenses	5,320.40	1,544.61
Subtotal : None		43,062.45	1,544.61
Total [S3L2.22C1]	Other A & G Expenses	43,062.45	1,544.61
Group : [S3L2B.1C1] Advertising Marketing			
Subgroup : None			
7236.0000	Promotional Advertising	13,255.05	10,555.46
Subtotal : None		13,255.05	10,555.46
Total [S3L2B.1C1]	Advertising Marketing	13,255.05	10,555.46
Group : [S3L2B.6C1] Legal: Other			
Subgroup : None			
7230.0000	Legal Fees	56,984.10	20,408.12
Subtotal : None		56,984.10	20,408.12
Total [S3L2B.6C1]	Legal: Other	56,984.10	20,408.12
Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest			
Subgroup : None			
3511.0000	Income Interest	(11,277.83)	17.51
7192.0000	Interest	17,185.77	103,394.86
7193.0000	Penalties	28,498.15	119,850.84
Subtotal : None		34,406.09	223,263.21
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including Interest	34,406.09	223,263.21
Group : [S3L2B.14C1] Bad Debt Expenses			
Subgroup : None			
7198.0000	Bad Debt - Coinsurance	5,400.00	7,744.01
7199.0000	Bad Debt - Private	164,600.00	124,000.00
Subtotal : None		170,000.00	131,744.01
Total [S3L2B.14C1]	Bad Debt Expenses	170,000.00	131,744.01
Group : [S3L2B.15C1] User Fee Assessment			
Subgroup : None			

3275.0000	Revenue Assessment	215,559.75	522,485.46
Subtotal : None		215,559.75	522,485.46
Total [S3L2B.15C1] User Fee Assessment		215,559.75	522,485.46
Group : [S3L3.1C1] Staff Development Coordinator Salaries			
Subgroup : None			
3827.0000	P/r Staffing Coordinator	57,730.97	56,160.90
3827.7000	P/r Staffing Coordinator- OT	8,788.50	4,720.56
3827.7900	P/r Staffing Coordinator Extraordinary	0.00	620.40
3827.8000	P/r Staffing Coordinator- Sick	947.00	1,126.08
3827.9000	P/r Staffing Coordinator- Vacation	4,202.00	4,126.00
3832.0000	P/r Staff Development Coordinator	592.50	0.00
Subtotal : None		72,260.97	66,753.94
Total [S3L3.1C1] Staff Development Coordinator Salaries		72,260.97	66,753.94
Group : [S3L3.5C1] Plant Operations: Salaires			
Subgroup : None			
3931.0000	P/r Maintenance Director	56,968.20	59,662.27
3931.8000	P/r Maintenance Director- Sick	2,077.20	0.00
3931.9000	P/r Maintenance Director- Vacation	692.40	0.00
3932.0000	P/r Maintenance Aide	0.00	2,929.37
Subtotal : None		59,737.80	62,591.64
Total [S3L3.5C1] Plant Operations: Salaires		59,737.80	62,591.64
Group : [S3L3.8C1] Plant Operations: Purchased Service			
Subgroup : None			
4142.0000	Medical Waste	522.00	0.00
6340.0000	Maintenance Purch Serv	102,162.61	113,822.67
6341.0000	Exterminator	3,594.67	3,997.55
6342.0000	Carting	27,560.24	25,592.48
6440.0000	Grounds Purchase Service	39,465.00	29,175.00
Subtotal : None		173,304.52	172,587.70
Total [S3L3.8C1] Plant Operations: Purchased Service		173,304.52	172,587.70
Group : [S3L3.9C1] Plant Operations: Supplies & Expenses			
Subgroup : None			
6310.0000	Maintenance Supplies	27,731.85	28,144.39
6310.5000	Maintenance Equipment	1,101.97	2,717.00
6410.0000	Ground Supply	0.00	559.75
6710.0000	Security Supplies	7,726.36	0.00
6710.5000	Security Equipment	0.00	1,393.03
Subtotal : None		36,560.18	32,814.17
Total [S3L3.9C1] Plant Operations: Supplies & Expenses		36,560.18	32,814.17
Group : [S3L3.10C1] Plant Operations: Utilities			
Subgroup : None			
6391.0000	Electric	115,025.60	114,489.24
6392.0000	Gas	39,696.14	36,453.71
8600.0000	Water & Sewer	168,002.84	156,724.59
Subtotal : None		322,724.58	307,667.54
Total [S3L3.10C1] Plant Operations: Utilities		322,724.58	307,667.54
Group : [S3L3.13C1] Dietician: Salaries			
Subgroup : None			
3899.0000	P/r Dietician	39,823.37	30,985.97
3899.8000	P/r Dietician- Sick	1,331.36	0.00
3899.9000	P/r Dietician- Vacation	400.00	300.00
Subtotal : None		41,554.73	31,285.97
Total [S3L3.13C1] Dietician: Salaries		41,554.73	31,285.97
Group : [S3L3.18C1] Dietary: Salaries			
Subgroup : None			
3891.0000	P/r Dietary Supervisor	62,482.22	57,491.00
3891.8000	P/r Dietary Supervisor- Sick	1,233.10	1,442.40
3891.9000	P/r Dietary Supervisor- Vacation	2,594.69	2,824.70
3892.0000	P/r Dietary Aides	201,887.39	207,668.10
3892.7000	P/r Dietary Aides- OT	23,518.02	9,058.32
3892.7900	P/r Dietary Aides Extraordinary	0.00	542.08
3892.8000	P/r Dietary Aides- Sick	3,746.41	5,900.15
3892.9000	P/r Dietary Aides- Vacation	9,995.59	7,783.25
3894.0000	P/r Dietary Cooks	151,886.60	141,829.95
3894.7000	P/r Dietary Cooks- OT	27,023.74	7,912.06
3894.7900	P/r Dietary Cooks Extraordinary	0.00	(788.04)
3894.8000	P/r Dietary Cooks- Sick	1,997.17	4,733.00
3894.9000	P/r Dietary Cooks- Vacation	8,077.30	7,895.85
Subtotal : None		494,442.23	454,292.82
Total [S3L3.18C1] Dietary: Salaries		494,442.23	454,292.82
Group : [S3L3.21C1] Dietary: Food			
Subgroup : None			
6112.0000	Patient Food	262,849.90	265,609.86
6112.7900	Extraordinary Patient Food	0.00	551.40
6119.0000	Food Supplements	20,269.38	26,319.08
Subtotal : None		283,119.28	292,480.34
Total [S3L3.21C1] Dietary: Food		283,119.28	292,480.34
Group : [S3L3.22C1] Dietary: Purchased Service			
Subgroup : None			
6140.0000	Dietary Purchase Serv	1,769.00	1,946.69
Subtotal : None		1,769.00	1,946.69
Total [S3L3.22C1] Dietary: Purchased Service		1,769.00	1,946.69
Group : [S3L3.23C1] Dietary: Supplies & Expenses			
Subgroup : None			
6110.0000	Dietary Supplies	39,673.51	57,368.13
6110.5000	Dietary Equipment	1,792.77	2,351.21
6110.7900	Extraordinary Dietary Supplies	3,503.03	3,655.29
6140.5000	Dietary Repairs	2,145.78	2,419.38
Subtotal : None		47,115.09	65,794.01
Total [S3L3.23C1] Dietary: Supplies & Expenses		47,115.09	65,794.01
Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service			
Subgroup : [S3L3.27]Housekeeping Purchased Service			
6540.0000	Housekeeping Purch Serv	925.00	0.00
6560.0000	Housekeeping Contracted Serv	234,719.14	232,485.84
Subtotal [S3L3.27C1]Housekeeping Purchased Service		235,644.14	232,485.84
Subgroup : [S3L3.27]Laundry Purchased Service			
6640.0000	Laundry Purch Serv	5,801.08	250.00

6660.0000	Laundry Contracted Services	142,542.38	154,990.20
Subtotal [S3L3.27C1] Laundry Purchased Service		148,343.46	155,240.20
Total [S3L3.27C1] Housekeeping / Laundry: Purchased Service		383,987.60	387,726.04
Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense			
Subgroup : [S3L3.28C1] Housekeeping Supplies & Expenses			
6510.0000	Housekeeping Supplies	16,420.73	12,353.00
6510.7900	Extraordinary Housekeeping Supplies	2,065.55	439.97
Subtotal [S3L3.28C1] Housekeeping Supplies & Expenses		18,486.28	12,792.97
Subgroup : [S3L3.28C1] Laundry Supplies & Expense			
6610.0000	Laundry Supplies	16.96	0.00
6640.5000	Laundry Repairs	3,560.34	3,218.87
Subtotal [S3L3.28C1] Laundry Supplies & Expense		3,577.30	3,218.87
Subgroup : None			
6510.5000	Housekeeping Equipment	1,000.11	665.10
Subtotal : None		1,000.11	665.10
Total [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense		23,063.69	16,676.94
Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries			
Subgroup : None			
3843.0000	P/r Medical Records	14,255.00	535.85
3843.7000	P/r Medical Records- OT	258.75	0.00
3843.8000	P/r Medical Records- Sick	690.00	0.00
Subtotal : None		15,203.75	535.85
Total [S3L3.36C1] Unit Clerks & Medical Records: Salaries		15,203.75	535.85
Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries			
Subgroup : [S3L3.40C1] MDS Salaries			
3833.0000	P/r MDS	35,181.88	7,487.34
3833.7000	P/r MDS- OT	0.00	310.82
3833.7900	P/r MDS Extraordinary	0.00	(616.15)
3833.8000	P/r MDS- Sick	0.00	194.13
Subtotal [S3L3.40C1] MDS Salaries		35,181.88	7,376.14
Total [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse		35,181.88	7,376.14
Group : [S3L3.43C1] MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			
Subgroup : [S3L3.43C1] MDS Purchase Service			
4160.0000	Nursing Contracted Services	61,337.50	75,625.00
Subtotal [S3L3.43C1] MDS Purchase Service		61,337.50	75,625.00
Total [S3L3.43C1] MMQ Evaluation Nurse/MDS Coordinator: Purchased		61,337.50	75,625.00
Group : [S3L3.48C1] Social Service Worker: Salaries			
Subgroup : None			
3828.0000	P/r Admissions	67,383.27	57,864.09
3828.8000	P/r Admissions- Sick	0.00	2,500.00
3828.9000	P/r Admissions- Vacation	0.00	1,684.00
3870.0000	P/r Social Services Director	88,426.48	37,617.99
3870.8000	P/r Social Services Director- Sick	2,100.00	0.00
3870.9000	P/r Social Services Director- Vacation	3,600.00	1,160.00
3872.0000	P/r Social Services Aide	7,749.10	0.00
Subtotal : None		169,258.85	100,826.08
Total [S3L3.48C1] Social Service Worker: Salaries		169,258.85	100,826.08
Group : [S3L3.51C1] Social Service Worker: Purchased Service			
Subgroup : None			
5530.0000	Social Services Fees	5,050.00	7,780.00
Subtotal : None		5,050.00	7,780.00
Total [S3L3.51C1] Social Service Worker: Purchased Service		5,050.00	7,780.00
Group : [S3L3.60C1] Direct Restorative Therapy: Salaries			
Subgroup : None			
3850.0000	P/r Physical Therapy	76,550.58	57,295.53
3850.7000	P/r Physical Therapy- OT	24.75	74.25
3850.8000	P/r Physical Therapy- Sick	1,775.28	2,060.14
3850.9000	P/r Physical Therapy- Vacation	2,309.22	2,244.00
3851.0000	P/r PT Aide	(113.72)	247.52
3854.0000	P/r Rehab Coordinator	95,911.70	95,070.62
3854.8000	P/r Rehab Coordinator- Sick	800.00	940.00
3854.9000	P/r Rehab Coordinator- Vacation	3,432.00	3,061.71
3860.0000	P/r Speech Therapy	63,643.65	21,025.67
3860.7000	P/r Speech Therapy- OT	721.88	0.00
3860.8000	P/r Speech Therapy- Sick	1,029.29	718.43
3860.9000	P/r Speech Therapy- Vacation	1,265.00	20.14
3865.0000	P/r Occupational Therapy	93,723.13	73,199.30
3865.8000	P/r Occupational Therapy- Sick	1,736.60	2,331.10
3865.9000	P/r Occupational Therapy- Vacation	3,132.92	2,467.80
3866.0000	P/r OT Aide	24,978.93	47,683.66
3866.8000	P/r OT Aide- Sick	186.00	1,364.00
3866.9000	P/r OT Aide- Vacation	0.00	1,829.00
Subtotal : None		371,107.21	311,632.87
Total [S3L3.60C1] Direct Restorative Therapy: Salaries		371,107.21	311,632.87
Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries			
Subgroup : None			
3881.0000	P/r Activities Supervisor	55,034.53	42,189.31
3881.8000	P/r Activities Supervisor- Sick	384.00	0.00
3881.9000	P/r Activities Supervisor- Vacation	887.28	528.00
3882.0000	P/r Activities Aide	91,317.91	47,551.69
3882.7000	P/r Activities Aide- OT	379.08	612.62
3882.7900	P/r Activities Aide Extraordinary	0.00	(635.28)
3882.8000	P/r Activities Aide- Sick	1,663.24	652.79
3882.9000	P/r Activities Aide- Vacation	1,491.58	1,100.67
Subtotal : None		151,157.62	91,999.80
Total [S3L3.64C1] Recreational Therapy/Activities: Salaries		151,157.62	91,999.80
Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service			
Subgroup : None			
5140.0000	Activities Purch Service	27,585.58	22,648.59
8203.0000	Equip Rental - Activities	4,568.58	4,540.33
Subtotal : None		32,154.16	27,188.92
Total [S3L3.67C1] Recreational Therapy/Activities: Purchased Service		32,154.16	27,188.92
Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses			
Subgroup : None			

5110.0000	Activities Supplies	7,375.65	10,316.16
5110.5000	Activity Equipment	1,402.32	2,159.19
5610.0000	Med Rec Supplies	0.00	716.81
Subtotal : None		8,777.97	13,192.16
Total [S3L3.68C1]	Recreational Therapy/Activities: Supplies & Expenses	8,777.97	13,192.16
Group : [S3L3.78C1] Travel: Motor Vehicle Expense			
Subgroup : None			
6349.0000	Auto Leasing	2,826.10	7,721.31
Subtotal : None		2,826.10	7,721.31
Total [S3L3.78C1]	Travel: Motor Vehicle Expense	2,826.10	7,721.31
Group : [S3L3.82C1] Physician Services: Medical Director			
Subgroup : None			
5730.0000	Med Director Fees	32,500.00	30,000.00
Subtotal : None		32,500.00	30,000.00
Total [S3L3.82C1]	Physician Services: Medical Director	32,500.00	30,000.00
Group : [S3L3.87C1] Legend Drugs			
Subgroup : None			
4112.0000	Personal Care	3,806.05	1,875.32
4112.7900	Extraordinary Personal Care	3,164.15	1,307.95
4113.0000	Oxygen	502.24	579.34
4114.0000	Vaccines	3,826.44	7,677.80
4115.0000	IV Supplies	2,156.58	1,257.73
4211.0000	Labs	23,853.12	41,812.09
4216.0000	Radiology	3,816.45	6,495.14
4313.0000	Prescription Drugs	173,853.81	119,709.06
4318.0000	OTC Drugs	2,783.51	7,189.52
5200.0000	Therapy Charges	1,299.00	55,500.00
6840.0000	Non Emergency Transport	39,736.62	5,387.50
Subtotal : None		258,797.97	248,791.45
Total [S3L3.87C1]	Legend Drugs	258,797.97	248,791.45
Group : [S3L3.89C1] House Supplies Not Resold			
Subgroup : None			
4110.0000	Medical Supplies- Other	17,834.53	14,346.95
4110.5000	Medical Equipment	15,113.70	4,209.62
4110.7900	Extraordinary Medical Supplies	19,279.04	25,580.40
4110.7905	Extraordinary Medical Equipment	404.73	0.00
4111.0000	Medical Supplies- Routine	76,064.08	63,525.31
4117.7900	Extraordinary Covid-19 Tests	0.00	83,125.00
4140.5000	Nursing Repairs	4,291.58	0.00
4210.0000	Enteral Supplies	8,925.30	1,998.50
5010.0000	Rehab Supplies	514.56	1,110.21
6670.0000	Disposables	45.52	0.00
7131.7900	Extraordinary Consulting Fees	0.00	15,000.00
8202.0000	Equip Rental - Nursing	25,527.16	18,538.25
8202.1000	Oxygen Rental - Nursing	8,881.75	13,024.61
Subtotal : None		176,881.95	240,458.85
Total [S3L3.89C1]	House Supplies Not Resold	176,881.95	240,458.85
Group : [S3L3.92C1] Pharmacy Consultant			
Subgroup : None			
4330.0000	Pharmacy Consultant Fees	9,052.00	10,922.50
Subtotal : None		9,052.00	10,922.50
Total [S3L3.92C1]	Pharmacy Consultant	9,052.00	10,922.50
Group : [S3L4.1C1] Depreciaton			
Subgroup : [S3L4.1C Improvements Depreciation			
8810.0000	Depreciation LHI	54,636.06	29,193.35
Subtotal [S3L4.1C1B] Improvements Depreciation		54,636.06	29,193.35
Subgroup : [S3L4.1C Equipment Depreciation			
8830.0000	Depreciation MME	29,930.80	17,147.65
Subtotal [S3L4.1C1C] Equipment Depreciation		29,930.80	17,147.65
Total [S3L4.1C1]	Depreciaton	84,566.86	46,341.00
Group : [S3L4.6C1] Building Insurance Expense-SNF-CR			
Subgroup : None			
7273.0000	Insurance - Property	31,246.32	29,789.17
Subtotal : None		31,246.32	29,789.17
Total [S3L4.6C1]	Building Insurance Expense-SNF-CR	31,246.32	29,789.17
Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR			
Subgroup : None			
8204.0000	Equip Rental - Rehab	(2,079.39)	15,173.76
8205.0000	Equip Rental - Office	15,368.99	15,020.45
Subtotal : None		13,289.60	30,194.21
Total [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR	13,289.60	30,194.21
Group : [S3L4.14C1] Real Poperty Rent Expense-SNF-CR			
Subgroup : None			
8100.0000	Rent	1,180,138.48	1,213,471.80
Subtotal : None		1,180,138.48	1,213,471.80
Total [S3L4.14C1]	Real Poperty Rent Expense-SNF-CR	1,180,138.48	1,213,471.80
Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
9130.0000	Group Health Insurance	130,706.80	108,530.05
9131.0000	Group Life Insurance	128,441.04	115,423.63
Subtotal : None		259,147.84	223,953.68
Total [CLA-53.01]	LA-Group Health/Life	259,147.84	223,953.68
Group : [CLA-53.03] LA-Employee Benefits			
Subgroup : None			
6735.0000	Employee Beckground Check	2,592.78	1,806.49
9100.0000	Employee Benefits	4,446.88	2,898.64
Subtotal : None		7,039.66	4,705.13
Total [CLA-53.03]	LA-Employee Benefits	7,039.66	4,705.13
Group : [CLA-53.04] LA-Payroll Taxes			
Subgroup : None			
9210.0000	FICA Expense	393,921.95	339,773.65
9220.0000	SUI Expense	61,461.56	58,690.84
9230.0000	FUI Expense	5,939.43	5,035.00
Subtotal : None		461,322.94	403,499.49
Total [CLA-53.04]	LA-Payroll Taxes	461,322.94	403,499.49

Group : [CLA-53.05] LA-Workers Comp			
Subgroup : None			
9140.0000	Workmen's Comp Insurance	99,437.01	99,748.02
Subtotal : None		99,437.01	99,748.02
Total [CLA-53.05] LA-Workers Comp		99,437.01	99,748.02
NET (INCOME) LOSS		0.00	0.00
Sum of Account Groups		0.00	0.00

Tickmarks

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