

Client: **A442481 - Fair Havens, Inc.**
Engagement: **MD 2023 - Fair Havens, Inc**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB**

| Account | Description | CAID PP-1 12/31/2022 | UNADJ CP 12/31/2023 | JE Ref # | CAIDJE | CAID CP 12/31/2023 |
|-----------------------------------|--------------------------------|-------------------------|------------------------|----------|-------------|-----------------------|
| Group : [BS] Balance Sheet | | | | | | |
| Subgroup : None | | | | | | |
| 1008.00 | CAMBRIDGE TRUST - OPERATING | 0.00 | 16,461.19 | | 0.00 | 16,461.19 |
| 1009.00 | CAMBRIDGE TRUST-GOVERNMENT A/F | 0.00 | 949.23 | | 0.00 | 949.23 |
| 1010.00 | CASH IN BANK OPERATING ACCT | 1,545,244.68 | 1,782,556.75 | | 0.00 | 1,782,556.75 |
| 1010.10 | CASH WWTP 2667 | 271,278.25 | 272,499.12 | | 0.00 | 272,499.12 |
| 1010.40 | CASH MONEY MARKET ACCOUNT | 2,101,162.89 | 1,961,924.36 | | 0.00 | 1,961,924.36 |
| 1019.00 | CAMBRIDGE TRUST - PAYROLL | 0.00 | 949.23 | | 0.00 | 949.23 |
| 1020.00 | CASH PAYROLL ACCOUNT | 58,423.26 | 25,475.90 | | 0.00 | 25,475.90 |
| 1022.00 | CASH RESIDENT DONATION | 12,898.40 | 14,443.40 | | 0.00 | 14,443.40 |
| 1025.00 | UMB - DEBT SERVICE RESERVE | 2,110,800.00 | 2,171,885.53 | | 0.00 | 2,171,885.53 |
| 1026.00 | UMB - CONSTRUCTION MONITOR | 28,800.00 | 0.00 | | 0.00 | 0.00 |
| 1027.00 | UMB-CONTING/UNPD INV/EXC PRC | 67,686.40 | 37.01 | | 0.00 | 37.01 |
| 1028.00 | UMB ACCOUNT - CAPITAL RESERVE | 2,659,387.77 | 58,043.96 | | 0.00 | 58,043.96 |
| 1030.00 | PETTY CASH ON HAND | 750.00 | 750.00 | | 0.00 | 750.00 |
| 1061.00 | A/R PRIVATE | 154,608.48 | 284,067.47 | | 0.00 | 284,067.47 |
| 1061.10 | A/R PRIV CO-INS | 34,938.50 | 50,676.00 | | 0.00 | 50,676.00 |
| 1062.00 | A/R MEDICARE A | 480,474.46 | 364,414.90 | | 0.00 | 364,414.90 |
| 1063.00 | A/R MEDICAID | 851,049.42 | 1,356,096.58 | | 0.00 | 1,356,096.58 |
| 1063.10 | A/R MEDICAID CO-INS | 33,199.12 | 22,804.64 | | 0.00 | 22,804.64 |
| 1063.11 | A/R NAVICARE SCO | 53,890.53 | 100,463.31 | | 0.00 | 100,463.31 |
| 1063.15 | A/R CCA SKILLED | (11,600.00) | (11,600.00) | | 0.00 | (11,600.00) |
| 1063.17 | A/R CCA SCO CUSTODIAL | 1,863.13 | 0.00 | | 0.00 | 0.00 |
| 1064.00 | A/R MEDICAID PAT PD AMT | 45,052.89 | 108,140.75 | | 0.00 | 108,140.75 |
| 1067.00 | A/R VA | 0.00 | 1,629.55 | | 0.00 | 1,629.55 |
| 1069.00 | A/R HOSPICE | 81,207.48 | 115,437.31 | | 0.00 | 115,437.31 |
| 1070.00 | A/R HMO/MANAGED CARE | 175,420.49 | 257,679.64 | | 0.00 | 257,679.64 |
| 1075.00 | A/R OTHER CO-INS | 73,800.18 | 43,026.04 | | 0.00 | 43,026.04 |
| 1081.00 | A/R MANAGED CARE PART B | 18,742.21 | 31,983.31 | | 0.00 | 31,983.31 |
| 1084.00 | A/R MEDICARE B | 32,603.60 | 60,208.65 | | 0.00 | 60,208.65 |
| 1140.00 | RESERVE FOR BAD DEBTS | (27,142.10) | (59,488.60) | | 0.00 | (59,488.60) |
| 1180.00 | OTHER RECEIVABLES | 7,328.22 | 2,496.58 | | 0.00 | 2,496.58 |
| 1200.00 | INVENTORY | 40,247.00 | 28,673.00 | | 0.00 | 28,673.00 |
| 1256.00 | REFUNDS CONTRA | (2,195.69) | (7,887.82) | | 0.00 | (7,887.82) |
| 1257.00 | BENEFICIAL INTEREST | 3,354.80 | 3,354.80 | | 0.00 | 3,354.80 |
| 1280.00 | PREPAID INSURANCE | 8,884.85 | 44,777.95 | | 0.00 | 44,777.95 |
| 1300.00 | OTHER PREPAID EXPENSE | 20,383.36 | 35,808.57 | | 0.00 | 35,808.57 |
| 1511.00 | LAND | 95,917.50 | 95,917.50 | | 0.00 | 95,917.50 |
| 1521.00 | BUILDING | 24,804,082.50 | 24,804,082.50 | | 0.00 | 24,804,082.50 |
| 1522.00 | ACCUM DEPR BUILDING | (4,866,693.87) | (5,486,795.93) | | 0.00 | (5,486,795.93) |
| 1608.00 | VEHICLE | 44,692.75 | 44,692.75 | | 0.00 | 44,692.75 |
| 1611.00 | BUILDING IMPROVEMENTS | 357,256.92 | 376,923.07 | | 0.00 | 376,923.07 |
| 1612.00 | ACCUM DEPR BLDG IMPROVEMENTS | (71,509.71) | (89,844.11) | | 0.00 | (89,844.11) |
| 1639.00 | CONSTRUCTION IN PROGRESS | 2,589,184.24 | 3,192,355.65 | | 0.00 | 3,192,355.65 |
| 1651.00 | EQUIPMENT | 840,779.25 | 941,527.30 | | 0.00 | 941,527.30 |
| 1651.60 | COMPUTER EQUIPMENT | 147,254.61 | 180,006.94 | | 0.00 | 180,006.94 |
| 1652.00 | ACCUM DEPR EQUIPMENT | (446,967.81) | (536,188.86) | | 0.00 | (536,188.86) |
| 1653.00 | ACCUM DEPRN COMPUTER EQUIP | (88,333.69) | (112,005.78) | | 0.00 | (112,005.78) |
| 1661.00 | LAND IMPROVEMENTS | 22,400.00 | 22,400.00 | | 0.00 | 22,400.00 |
| 1662.00 | ACCUM DEPR LAND IMPROVEMENTS | (3,566.27) | (5,059.67) | | 0.00 | (5,059.67) |
| 1711.00 | SOFTWARE | 2,269.73 | 2,269.73 | | 0.00 | 2,269.73 |
| 1712.00 | ACCUM DEPR SOFTWARE | (2,143.70) | (2,269.73) | | 0.00 | (2,269.73) |
| 1716.00 | ACCUM DEPR VEHICLE | (20,856.64) | (29,795.20) | | 0.00 | (29,795.20) |
| 1717.00 | GOODWILL | 1,270,500.00 | 1,039,500.00 | | 0.00 | 1,039,500.00 |
| 1974.00 | AMORT BOND UNDERWRTR DISCOUN' | 477,299.30 | 455,234.98 | | 0.00 | 455,234.98 |
| 1975.00 | MORTGAGE ACQUISITION COSTS | 349,539.48 | 333,381.15 | | 0.00 | 333,381.15 |
| 2020.00 | ACCOUNTS PAYABLE | (1,010,750.13) | (976,365.07) | | 0.00 | (976,365.07) |
| 2022.00 | ACCRUED PAYROLL | (201,669.34) | (199,705.00) | | 0.00 | (199,705.00) |
| 2030.00 | ACCRUED EXPENSES | (33,809.96) | (20,901.74) | | 0.00 | (20,901.74) |
| 2043.00 | USER FEE LIAB MEDICAID | (217,232.62) | (300,991.40) | | 0.00 | (300,991.40) |
| 2117.00 | DUE TO/FROM LAUREL RIDGE REHAB | 31,155.84 | 0.00 | | 0.00 | 0.00 |
| 2120.00 | DUE TO/FROM LUTHERAN REHAB | 981,000.00 | 981,000.00 | | 0.00 | 981,000.00 |
| 2135.00 | DUE TO/FROM ASCENTRIA | (330,709.29) | (312,798.29) | | 0.00 | (312,798.29) |
| 2142.00 | DUE TO/FROM LHS | 750,000.00 | 752,949.05 | | 0.00 | 752,949.05 |
| 2172.00 | CAPITAL PROJECT LOAN | 0.00 | (227,764.40) | | 0.00 | (227,764.40) |
| 2173.00 | OBLIGATED GRP SHORT TERM BOND | (399,000.00) | (420,000.00) | | 0.00 | (420,000.00) |
| 2174.00 | OBLGTD GRP ST BOND ISSUE PREM | (139,020.14) | (137,337.43) | | 0.00 | (137,337.43) |
| 2191.00 | ACCRUED VACATION | (532,618.00) | (454,561.00) | | 0.00 | (454,561.00) |
| 2192.00 | ACCRUED SICK/PERSONAL | (83,040.00) | 0.00 | | 0.00 | 0.00 |
| 2214.00 | ACCRUED PAYROLL TAXES | (64,261.27) | (58,484.75) | | 0.00 | (58,484.75) |
| 2218.10 | 403B WITHHOLDINGS | (4,409.20) | (5,304.48) | | 0.00 | (5,304.48) |
| 2270.00 | ACCRUED INT PAYABLE | (853,694.89) | (843,600.50) | | 0.00 | (843,600.50) |
| 2340.00 | BOND | (33,639,000.00) | (33,219,000.00) | | 0.00 | (33,219,000.00) |
| 2362.00 | OBLGTD GRP LT BOND ISSUE PREM | (2,868,286.70) | (2,730,949.27) | | 0.00 | (2,730,949.27) |
| 2610.00 | NET ASSETS WITH RESTRICTIONS | (13,935.00) | (14,026.00) | | 0.00 | (14,026.00) |
| 2650.00 | RETAINED EARNINGS | 3,317,665.90 | 2,195,722.53 | | 0.00 | 2,195,722.53 |
| Subtotal : None | | 1,122,032.37 | (1,627,047.15) | | 0.00 | (1,627,047.15) |
| Total [BS] Balance Sheet | | 1,122,032.37 | (1,627,047.15) | | 0.00 | (1,627,047.15) |

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| Account | Description | CAID PP-1 12/31/2022 | UNADJ CP 12/31/2023 | JE Ref # | CAIDJE | CAID CP 12/31/2023 |
|---------------------------------------|--------------------------------|-------------------------|------------------------|------------|----------------|-----------------------|
| Group : [PL] Profit & Loss | | | | | | |
| Subgroup : None | | | | | | |
| 3021.00 | REVENUE PRIVATE | (2,497,110.00) | (2,493,965.00) | | 0.00 | (2,493,965.00) |
| 3022.00 | REVENUE MEDICARE A | (2,854,660.00) | (2,455,530.00) | | 0.00 | (2,455,530.00) |
| 3023.00 | REVENUE MEDICAID | (12,526,181.00) | (15,321,841.93) | | 1,848,743.00 | (13,473,098.93) |
| | | | | CAIDJE - 1 | 1,848,743.00 | |
| 3023.xx | Medicaid Patient Paid Amount | (1,582,134.00) | 0.00 | | (1,848,743.00) | (1,848,743.00) |
| | | | | CAIDJE - 1 | (1,848,743.00) | |
| 3026.00 | REVENUE NAVICARE SCO | (756,805.13) | (921,196.73) | | 0.00 | (921,196.73) |
| 3026.10 | REVENUE SUMMIT CUSTODIAL | 0.00 | (25,239.90) | | 0.00 | (25,239.90) |
| 3026.14 | REVENUE NEIGHBORHOOD HP SKILL | (32,198.72) | 0.00 | | 0.00 | 0.00 |
| 3026.17 | REVENUE CCA SCO CUSTODIAL | (5,051.15) | 0.00 | | 0.00 | 0.00 |
| 3029.00 | REVENUE HOSPICE | (1,047,280.00) | (2,033,941.34) | | 0.00 | (2,033,941.34) |
| 3030.00 | REVENUE MANAGED CARE SKILLED | (880,330.00) | (1,191,850.00) | | 375,862.15 | (815,987.85) |
| | | | | CAIDJE - 2 | 375,862.15 | |
| 3031.00 | REVENUE UHP HMO/PPO | (215,215.00) | (261,424.55) | | (375,862.15) | (637,286.70) |
| | | | | CAIDJE - 2 | (375,862.15) | |
| 3032.00 | REVENUE MASS. COVID SICK PAY | (50,093.71) | 0.00 | | 0.00 | 0.00 |
| 3034.00 | REVENUE COVID TESTING | (455,700.00) | (106,752.00) | | 0.00 | (106,752.00) |
| 3061.00 | REVENUE DONATIONS | (325.00) | (1,545.00) | | 0.00 | (1,545.00) |
| 3073.00 | REVENUE MEDICAID ADD-ONS | (91.74) | 0.00 | | 0.00 | 0.00 |
| 3076.00 | REVENUE BEHAVIORAL ADD ON | (45,050.00) | (291,450.00) | | 0.00 | (291,450.00) |
| 3077.00 | REVENUE OTHER MEDICAID ADD ONS | 0.00 | (43,234.66) | | 0.00 | (43,234.66) |
| 3079.00 | REVENUE MEDICAID STIMULUS | (484,140.43) | 0.00 | | 0.00 | 0.00 |
| 3140.00 | GRANT DPH CMP VISITATION AID | (3,000.00) | 0.00 | | 0.00 | 0.00 |
| 3141.00 | HIRENOW GRANT PROGRAM - MASS. | (24,000.00) | 0.00 | | 0.00 | 0.00 |
| 3147.00 | REVENUE TELEPHONE | (10,769.66) | (10,465.00) | | 0.00 | (10,465.00) |
| 3148.00 | REVENUE TV | (6,410.00) | (6,689.67) | | 0.00 | (6,689.67) |
| 3153.00 | PURCHASE DISCOUNTS | (33,887.73) | (32,314.33) | | 0.00 | (32,314.33) |
| 3180.00 | REVENUE INTEREST | (48,757.66) | (129,478.71) | | 0.00 | (129,478.71) |
| 3186.00 | REVENUE BEAUTY BARBER | (1,800.00) | (1,650.00) | | 0.00 | (1,650.00) |
| 3190.00 | OTHER INCOME | (23,554.88) | (158,326.97) | | 0.00 | (158,326.97) |
| 3192.00 | NET ASSETS RELEASED TO OPS | (10.00) | 0.00 | | 0.00 | 0.00 |
| 3725.10 | PHARMACY PRIVATE | 0.00 | (3,097.45) | | 0.00 | (3,097.45) |
| 3725.20 | PHARMACY PART A | (120,421.65) | (118,674.18) | | 0.00 | (118,674.18) |
| 3725.30 | PHARMACY MEDICAID | (16,531.23) | (37,546.12) | | 0.00 | (37,546.12) |
| 3725.70 | PHARMACY VA | 0.00 | (24.38) | | 0.00 | (24.38) |
| 3725.80 | PHARMACY MGD CARE | (53,340.42) | (76,444.21) | | 0.00 | (76,444.21) |
| 3726.20 | IV THER PART A | (4,224.55) | (27,677.74) | | 0.00 | (27,677.74) |
| 3726.80 | IV THER MGD CARE | (2,440.00) | (1,360.32) | | 0.00 | (1,360.32) |
| 3730.10 | LAB PRIVATE | 0.00 | (422.00) | | 0.00 | (422.00) |
| 3730.20 | LAB PART A | (23,160.49) | (18,355.44) | | 0.00 | (18,355.44) |
| 3730.30 | LAB MEDICAID | 0.00 | (146.00) | | 0.00 | (146.00) |
| 3730.70 | LAB VA | 0.00 | (186.00) | | 0.00 | (186.00) |
| 3730.80 | LAB MGD CARE | (10,619.50) | (11,830.62) | | 0.00 | (11,830.62) |
| 3732.10 | RADIOLOGY PRIVATE | 0.00 | (72.00) | | 0.00 | (72.00) |
| 3732.20 | RADIOLOGY PART A | (3,247.07) | (2,258.57) | | 0.00 | (2,258.57) |
| 3732.30 | RADIOLOGY MEDICAID | (25.00) | (1,624.71) | | 0.00 | (1,624.71) |
| 3732.80 | RADIOLOGY MGD CARE | (1,681.18) | (2,480.12) | | 0.00 | (2,480.12) |
| 3742.10 | PHYS THER PRIVATE | (1,810.70) | (4,392.31) | | 0.00 | (4,392.31) |
| 3742.20 | PHYS THER PART A | (395,425.61) | (375,004.27) | | 0.00 | (375,004.27) |
| 3742.21 | PHYS THER EVERCARE B | (260.00) | 0.00 | | 0.00 | 0.00 |
| 3742.30 | PHYS THER MEDICAID | (18,609.04) | (14,552.22) | | 0.00 | (14,552.22) |
| 3742.50 | PHYS THER PART B | (151,695.15) | (202,973.06) | | 0.00 | (202,973.06) |
| 3742.60 | PHYS THER MGD CARE PART B | (63,692.20) | (80,153.67) | | 0.00 | (80,153.67) |
| 3742.80 | PHYS THER MGD CARE | (185,914.93) | (246,516.51) | | 0.00 | (246,516.51) |
| 3743.10 | OCCUP THER PRIVATE | (81.74) | (3,408.89) | | 0.00 | (3,408.89) |
| 3743.20 | OCCUP THER PART A | (400,614.84) | (351,834.43) | | 0.00 | (351,834.43) |
| 3743.21 | OCCUP THER EVERCARE B | (260.00) | 0.00 | | 0.00 | 0.00 |
| 3743.30 | OCCUP THER MEDICAID | (15,041.01) | (8,096.60) | | 0.00 | (8,096.60) |
| 3743.50 | OCCUP THER PART B | (111,639.80) | (124,161.86) | | 0.00 | (124,161.86) |
| 3743.60 | OCCUP THER MGD CARE PART B | (57,422.97) | (61,018.87) | | 0.00 | (61,018.87) |
| 3743.80 | OCCUP THER MGD CARE | (186,147.21) | (232,474.56) | | 0.00 | (232,474.56) |
| 3744.10 | SPEECH/LANG PRIVATE | 0.00 | (3,232.34) | | 0.00 | (3,232.34) |
| 3744.20 | SPEECH/LANG PART A | (68,893.74) | (134,856.37) | | 0.00 | (134,856.37) |
| 3744.30 | SPEECH/LANG MEDICAID | (1,528.13) | 0.00 | | 0.00 | 0.00 |
| 3744.50 | SPEECH/LANG PART B | (36,978.98) | (61,349.19) | | 0.00 | (61,349.19) |
| 3744.60 | SPEECH/LANG MGD CARE PART B | (20,825.88) | (32,990.12) | | 0.00 | (32,990.12) |
| 3744.80 | SPEECH/LANG MGD CARE | (30,647.24) | (88,557.81) | | 0.00 | (88,557.81) |
| 3801.00 | CONT ADJ PRIVATE | 108.79 | 0.00 | | 0.00 | 0.00 |
| 3802.00 | CONT ADJ PART A | (1,408,630.06) | (1,141,232.77) | | 0.00 | (1,141,232.77) |
| 3802.01 | CONT ADJ PART A ANCILLARIES | 1,015,987.95 | 1,028,661.00 | | 0.00 | 1,028,661.00 |
| 3802.10 | 2% MEDICARE REDUCTION | 48,449.75 | 62,985.25 | | 0.00 | 62,985.25 |
| 3803.00 | CONT ADJ MEDICAID | 5,555,609.59 | 6,032,595.82 | | 0.00 | 6,032,595.82 |
| 3803.10 | CONT ADJ HOSPICE | 376,243.72 | 613,489.98 | | 0.00 | 613,489.98 |
| 3803.12 | CONT ADJ NAVICARE SCO | 291,192.72 | 308,985.51 | | 0.00 | 308,985.51 |
| 3803.14 | CONT ADJ SUMMIT CUSTODIAL | 0.00 | 210.38 | | 0.00 | 210.38 |
| 3803.15 | CONT ADJ MANAGED CARE | (64.52) | 0.00 | | 0.00 | 0.00 |

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| Account | Description | CAID PP-1 | UNADJ CP | JE Ref # | CAIDJE | CAID CP |
|---------|--------------------------------|--------------|--------------|----------|--------|--------------|
| | | 12/31/2022 | 12/31/2023 | | | 12/31/2023 |
| 3805.00 | CONT ADJ PART B | 50,252.00 | 72,558.04 | | 0.00 | 72,558.04 |
| 3805.10 | 2% MEDICARE B REDUCTION | 2,582.98 | 5,016.82 | | 0.00 | 5,016.82 |
| 3806.00 | CONT ADJ UHP | (15,817.06) | (4,376.00) | | 0.00 | (4,376.00) |
| 3807.00 | CONT ADJ MGD CARE PART B | (179.35) | 470.71 | | 0.00 | 470.71 |
| 3808.00 | CONT ADJ MGD CARE | 66,951.13 | 165,502.73 | | 0.00 | 165,502.73 |
| 3808.01 | CONT ADJ MGD CARE ANCILLARIES | 469,341.71 | 653,741.36 | | 0.00 | 653,741.36 |
| 3809.10 | CONT ADJ FALLON B | 0.00 | 249.34 | | 0.00 | 249.34 |
| 3816.00 | CONT ADJ MGD CARE CUSTODIAL | 80.42 | 0.00 | | 0.00 | 0.00 |
| 4110.00 | SALARY ADMINISTRATOR | 264,629.13 | 66,689.77 | | 0.00 | 66,689.77 |
| 4111.00 | CONTRA SAL ADMINISTRATOR | (31,155.84) | 92,101.87 | | 0.00 | 92,101.87 |
| 4114.00 | SALARIES ADMISSIONS | 270,782.67 | 299,150.01 | | 0.00 | 299,150.01 |
| 4140.00 | SALARIES CLERICAL | 286,857.12 | 262,304.13 | | 0.00 | 262,304.13 |
| 4150.00 | PAYROLL SERVICES | 26,619.46 | 29,635.06 | | 0.00 | 29,635.06 |
| 4151.00 | BILLING/COMP SERVICES | 112,116.41 | 140,263.10 | | 0.00 | 140,263.10 |
| 4153.00 | CORI EXPENSE | 12,185.91 | 11,980.34 | | 0.00 | 11,980.34 |
| 4158.00 | BANK CHARGES | 5,556.86 | 8,001.34 | | 0.00 | 8,001.34 |
| 4160.00 | MANAGEMENT FEES | 992,627.28 | 976,386.83 | | 0.00 | 976,386.83 |
| 4161.00 | USER FEES MEDICAID | 900,202.63 | 1,107,230.54 | | 0.00 | 1,107,230.54 |
| 4249.00 | POSTAGE | 9,468.95 | 8,643.81 | | 0.00 | 8,643.81 |
| 4250.00 | OFFICE SUPP & EXP | 26,858.93 | 33,383.63 | | 0.00 | 33,383.63 |
| 4251.00 | PROF SERVICE | 1,975.00 | 4,237.50 | | 0.00 | 4,237.50 |
| 4252.00 | TUITION & EDUCATION | 3,086.07 | 17,541.09 | | 0.00 | 17,541.09 |
| 4255.00 | DONATIONS | 100.00 | 0.00 | | 0.00 | 0.00 |
| 4257.00 | LATE CHARGES | 23.21 | 163.72 | | 0.00 | 163.72 |
| 4258.00 | FINES & PENALTIES | 5,900.00 | 0.00 | | 0.00 | 0.00 |
| 4259.00 | MISCELLANEOUS EXPENSE | 9,048.83 | 9,846.43 | | 0.00 | 9,846.43 |
| 4261.00 | TELEPHONE | 42,047.41 | 39,188.85 | | 0.00 | 39,188.85 |
| 4280.00 | TRAVEL/CONV/MEETINGS | 5,394.71 | 8,753.23 | | 0.00 | 8,753.23 |
| 4294.00 | MARKETING | 3,072.36 | 7,289.17 | | 0.00 | 7,289.17 |
| 4295.00 | ADVERTISING HELP WANTED | 33,513.13 | 18,552.57 | | 0.00 | 18,552.57 |
| 4298.00 | ADVERTISING PROMOTIONAL | 5,024.70 | 8,911.16 | | 0.00 | 8,911.16 |
| 4301.00 | LIC & DUES PT RELATED | 11,949.37 | 14,123.80 | | 0.00 | 14,123.80 |
| 4302.00 | LIC & DUES NOT PT RELATED | 20,884.25 | 21,024.63 | | 0.00 | 21,024.63 |
| 4306.00 | SALARIES STAFF DEVELOPMENT | 102,869.50 | 153,066.05 | | 0.00 | 153,066.05 |
| 4329.00 | OTHER EMP BENEFITS | 18,804.11 | 25,702.41 | | 0.00 | 25,702.41 |
| 4360.00 | ACCOUNTING OTHER | 18,937.75 | 20,576.01 | | 0.00 | 20,576.01 |
| 4370.00 | LEGAL | 9,242.15 | 27,557.30 | | 0.00 | 27,557.30 |
| 4370.10 | LEGAL/GUARDIAN FEES/PT RELATED | 5,655.69 | 8,362.55 | | 0.00 | 8,362.55 |
| 4400.00 | P/R TAXES TOTAL | 742,997.85 | 790,735.71 | | 0.00 | 790,735.71 |
| 4400.10 | UNEMPLOYMENT CLAIMS | 22,607.94 | 12,160.07 | | 0.00 | 12,160.07 |
| 4415.00 | GROUP HEALTH INS | 705,183.98 | 676,051.01 | | 0.00 | 676,051.01 |
| 4416.00 | GROUP DENTAL | 3,474.30 | (1,847.64) | | 0.00 | (1,847.64) |
| 4417.00 | GROUP VISION | 81.20 | (148.37) | | 0.00 | (148.37) |
| 4418.00 | GROUP LIFE/DISABILITY | 7,059.58 | (1,052.04) | | 0.00 | (1,052.04) |
| 4419.00 | 403B MATCH | 0.00 | 7,757.62 | | 0.00 | 7,757.62 |
| 4420.00 | GEN/PROF LIAB INS | 127,099.71 | 121,446.92 | | 0.00 | 121,446.92 |
| 4425.00 | WORKERS COMP | 155,519.47 | 124,049.57 | | 0.00 | 124,049.57 |
| 4427.00 | COVID TESTING | 314,955.00 | 0.00 | | 0.00 | 0.00 |
| 4439.00 | SEMINARS/INSERVICES | 90.00 | 1,059.00 | | 0.00 | 1,059.00 |
| 4520.10 | INTEREST EXPENSE BANK A BOND | 42,220.48 | 0.00 | | 0.00 | 0.00 |
| 4522.00 | INTEREST EXPENSE | (42,220.48) | 0.00 | | 0.00 | 0.00 |
| 4525.00 | INTEREST EXPENSE BOND | 1,584,137.53 | 1,464,933.79 | | 0.00 | 1,464,933.79 |
| 4528.00 | AMORT MORT ACQ COSTS | 16,253.62 | 16,158.33 | | 0.00 | 16,158.33 |
| 4528.10 | AMORTIZATION OF GOODWILL | 231,000.00 | 231,000.00 | | 0.00 | 231,000.00 |
| 4538.00 | LEASE PAYMENTS | 10,809.43 | 11,537.11 | | 0.00 | 11,537.11 |
| 4550.00 | DEPREC BUILDING | 620,102.07 | 620,102.06 | | 0.00 | 620,102.06 |
| 4560.00 | DEPREC BLDG IMPROVEMENTS | 17,811.68 | 18,334.40 | | 0.00 | 18,334.40 |
| 4565.00 | DEPREC LAND IMPROVEMENTS | 1,493.40 | 1,493.40 | | 0.00 | 1,493.40 |
| 4570.00 | DEPREC EQUIPMENT | 83,732.12 | 89,221.05 | | 0.00 | 89,221.05 |
| 4570.10 | DEPREC COMPUTER EQUIPMENT | 16,381.86 | 23,672.09 | | 0.00 | 23,672.09 |
| 4575.00 | DEPREC SOFTWARE | 756.60 | 126.03 | | 0.00 | 126.03 |
| 4577.00 | DEPRECIATION VEHICLE | 8,938.56 | 8,938.56 | | 0.00 | 8,938.56 |
| 4580.00 | CHANGE IN BENEFICIAL INT | (100.00) | 0.00 | | 0.00 | 0.00 |
| 4581.00 | TEMP NA RESTRICT RELEASED OPS | 10.00 | 0.00 | | 0.00 | 0.00 |
| 4582.00 | GIFT EXPENSE | 10.00 | 0.00 | | 0.00 | 0.00 |
| 4590.00 | INSURANCE BLDG & EQUIP | 17,486.57 | 17,869.42 | | 0.00 | 17,869.42 |
| 5105.00 | SALARIES PLANT | 166,517.68 | 146,220.27 | | 0.00 | 146,220.27 |
| 5110.00 | PURCH SERV PLANT | 109,364.00 | 127,879.63 | | 0.00 | 127,879.63 |
| 5111.00 | WASTE WATER TREATMENT PLANT | 92,926.04 | 94,992.64 | | 0.00 | 94,992.64 |
| 5115.00 | SUPP & EXP PLANT | 54,562.46 | 46,368.97 | | 0.00 | 46,368.97 |
| 5121.00 | ELECTRICITY | 126,524.06 | 126,816.38 | | 0.00 | 126,816.38 |
| 5122.00 | WATER & SEWERAGE | 24,033.35 | 24,450.95 | | 0.00 | 24,450.95 |
| 5124.00 | GAS | 61,089.97 | 55,427.17 | | 0.00 | 55,427.17 |
| 5125.00 | CABLE TELEVISION | 17,539.43 | 17,646.69 | | 0.00 | 17,646.69 |
| 5205.00 | SALARIES DIETARY | 458,297.69 | 467,557.68 | | 0.00 | 467,557.68 |
| 5220.00 | RAW FOOD | 342,671.79 | 364,102.30 | | 0.00 | 364,102.30 |
| 5231.00 | SALARIES DIETICIAN | 52,812.00 | 57,384.40 | | 0.00 | 57,384.40 |
| 5233.00 | PURCH SERV DIETICIAN | 1,207.00 | 2,653.75 | | 0.00 | 2,653.75 |
| 5234.00 | PURCH SERV DIETARY | 2,280.00 | 4,665.00 | | 0.00 | 4,665.00 |

Client: **A442481 - Fair Havens, Inc.**
Engagement: **MD 2023 - Fair Havens, Inc**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB**

| Account | Description | CAID PP-1 | UNADJ CP | JE Ref # | CAIDJE | CAID CP |
|----------|--------------------------------|--------------|--------------|----------|--------|--------------|
| | | 12/31/2022 | 12/31/2023 | | | 12/31/2023 |
| 5235.00 | SUPP & EXP DIETARY | 37,762.50 | 35,767.02 | | 0.00 | 35,767.02 |
| 5310.00 | SALARIES LAUNDRY | 118,934.45 | 112,516.93 | | 0.00 | 112,516.93 |
| 5330.00 | SUPP & EXP LAUNDRY | 5,479.33 | 10,045.59 | | 0.00 | 10,045.59 |
| 5340.00 | LAUNDRY-LINEN & BEDDING | 9,791.85 | 4,355.76 | | 0.00 | 4,355.76 |
| 5410.00 | SALARIES HOUSEKEEPING | 319,266.83 | 335,594.31 | | 0.00 | 335,594.31 |
| 5420.00 | SUPP & EXP HOUSEKEEPING | 39,660.44 | 46,322.05 | | 0.00 | 46,322.05 |
| 6020.00 | SALARY DIRECTOR OF NURSING | 124,480.88 | 124,733.66 | | 0.00 | 124,733.66 |
| 6022.00 | SALARIES NSG SUPERVISOR | 200,225.54 | 286,066.62 | | 0.00 | 286,066.62 |
| 6025.00 | SALARIES QA/PROGRAM DIRECTOR | 81,963.66 | 104,925.20 | | 0.00 | 104,925.20 |
| 6026.00 | SALARIES MDS/CASE MNGR | 174,019.29 | 199,067.13 | | 0.00 | 199,067.13 |
| 6026.10 | CONTRA SALARIES MDS/CASE MGR | 0.00 | (1,149.05) | | 0.00 | (1,149.05) |
| 6030.10 | SALARIES RN | 605,188.42 | 373,497.76 | | 0.00 | 373,497.76 |
| 6030.15 | RN OVERTIME | 0.00 | 16,490.34 | | 0.00 | 16,490.34 |
| 6030.18 | RN BONUS | 0.00 | 14,489.36 | | 0.00 | 14,489.36 |
| 6040.10 | SALARIES LPN | 2,056,511.11 | 2,209,979.05 | | 0.00 | 2,209,979.05 |
| 6040.15 | LPN OVERTIME | 0.00 | 128,845.28 | | 0.00 | 128,845.28 |
| 6040.18 | LPN BONUS | 0.00 | 104,982.87 | | 0.00 | 104,982.87 |
| 6050.10 | SALARIES CNA | 2,652,104.85 | 2,779,076.17 | | 0.00 | 2,779,076.17 |
| 6050.15 | CNA OVERTIME | 0.00 | 95,697.40 | | 0.00 | 95,697.40 |
| 6050.18 | CNA BONUS | 0.00 | 27,738.46 | | 0.00 | 27,738.46 |
| 6060.00 | SALARIES REHAB AIDES | 18,360.75 | 20,285.19 | | 0.00 | 20,285.19 |
| 6062.00 | SALARY SCHEDULER | 85,141.65 | 66,757.54 | | 0.00 | 66,757.54 |
| 6063.00 | SALARIES UNIT CLERK | 52,920.32 | 54,092.49 | | 0.00 | 54,092.49 |
| 6502.00 | NURSING CONSULTANT | 75,209.95 | 100,109.90 | | 0.00 | 100,109.90 |
| 6503.00 | MDS/PPS CONSULTANTS | 8,000.00 | 8,000.00 | | 0.00 | 8,000.00 |
| 6505.00 | SALARIES MEDICAL RECORDS | 47,742.94 | 54,748.61 | | 0.00 | 54,748.61 |
| 6506.00 | SALARIES MMQ NURSE | 151,215.76 | 145,873.95 | | 0.00 | 145,873.95 |
| 6511.00 | MEDICAL DIRECTOR | 24,850.00 | 41,250.00 | | 0.00 | 41,250.00 |
| 6512.00 | SUB-ACUTE MEDICAL DIRECTOR | 6,000.00 | 0.00 | | 0.00 | 0.00 |
| 6514.00 | EMPLOYEE PHYSICALS | 10,472.00 | 9,680.00 | | 0.00 | 9,680.00 |
| 6522.00 | SUPP & EXP NURSING | 279,291.14 | 299,077.04 | | 0.00 | 299,077.04 |
| 6530.00 | PHARMACY CONSULTANT | 3,381.00 | 4,508.00 | | 0.00 | 4,508.00 |
| 6535.00 | MEDICAL RECORDS CONSULT | 1,764.00 | 1,764.00 | | 0.00 | 1,764.00 |
| 6810.00 | SALARIES SOCIAL SERVICE | 166,240.32 | 190,416.76 | | 0.00 | 190,416.76 |
| 6830.00 | PURCH SERV SOCIAL SERVICE | 12,784.00 | 15,360.00 | | 0.00 | 15,360.00 |
| 7021.00 | SALARIES ACTIVITIES | 210,289.33 | 228,306.32 | | 0.00 | 228,306.32 |
| 7022.00 | PURCH SERV ACTIVITIES | 3,503.94 | 4,045.00 | | 0.00 | 4,045.00 |
| 7023.00 | SUPP & EXP ACTIVITIES | 3,455.67 | 4,758.86 | | 0.00 | 4,758.86 |
| 7825.10 | PHARMAY PRIVATE | 625.45 | 766.03 | | 0.00 | 766.03 |
| 7825.20 | PHARMACY PART A | 116,986.72 | 117,805.53 | | 0.00 | 117,805.53 |
| 7825.30 | PHARMACY MEDICAID | 10,726.08 | 33,732.14 | | 0.00 | 33,732.14 |
| 7825.80 | PHARMACY MGD CARE | 52,715.92 | 72,991.50 | | 0.00 | 72,991.50 |
| 7826.20 | IV THER PART A | 7,732.67 | 26,986.56 | | 0.00 | 26,986.56 |
| 7826.30 | IV THER MEDICAID | 1,686.97 | 0.00 | | 0.00 | 0.00 |
| 7826.80 | IV THER MGD CARE | 2,775.00 | 3,691.31 | | 0.00 | 3,691.31 |
| 7830.20 | LAB PART A | 24,402.44 | 17,562.25 | | 0.00 | 17,562.25 |
| 7830.20a | LAB PART A | 0.00 | 325.06 | | 0.00 | 325.06 |
| 7830.80 | LAB MGD CARE | 12,275.05 | 10,253.94 | | 0.00 | 10,253.94 |
| 7832.10 | RADIOLOGY PRIVATE | 25.00 | 0.00 | | 0.00 | 0.00 |
| 7832.20 | RADIOLOGY PART A | 3,872.28 | 3,850.09 | | 0.00 | 3,850.09 |
| 7832.30 | RADIOLOGY MEDICAID | 0.00 | 1,877.71 | | 0.00 | 1,877.71 |
| 7832.80 | RADIOLOGY MGD CARE | 1,782.58 | 3,269.75 | | 0.00 | 3,269.75 |
| 7841.10 | RESP THER/02 PRIVATE | (620.00) | 0.00 | | 0.00 | 0.00 |
| 7841.70 | RESP THER/02 VA | 2,092.84 | 18,880.79 | | 0.00 | 18,880.79 |
| 7841.75 | PURCH SERV RESP THER | 0.00 | 4,575.00 | | 0.00 | 4,575.00 |
| 7841.78 | RESP THER/02 SUPPLIES | 18,829.12 | 3,456.44 | | 0.00 | 3,456.44 |
| 7842.00 | PURCH SVC REHAB CONSULTANT | 4,845.00 | 8,239.70 | | 0.00 | 8,239.70 |
| 7842.20 | PHYS THER PART A | 0.00 | 168.80 | | 0.00 | 168.80 |
| 7842.39 | REHAB MANAGER | 89,843.00 | 95,556.00 | | 0.00 | 95,556.00 |
| 7842.40 | CONTRA SALARIES REHAB MNGT | (17,385.80) | 0.00 | | 0.00 | 0.00 |
| 7842.62 | SALARIES PT | 114,671.91 | 132,476.97 | | 0.00 | 132,476.97 |
| 7842.68 | PURCHASE SERVICES PT | 21,358.73 | 11,655.95 | | 0.00 | 11,655.95 |
| 7842.69 | CONTRA SALARIES PT | 0.00 | (1,230.00) | | 0.00 | (1,230.00) |
| 7842.72 | SALARIES PTA | 187,757.38 | 216,555.50 | | 0.00 | 216,555.50 |
| 7842.75 | SALARIES- QA ASSURANCE SPECIAL | 21,900.93 | 0.00 | | 0.00 | 0.00 |
| 7842.79 | PHYS THER SUPPLIES | 3,848.48 | 6,208.49 | | 0.00 | 6,208.49 |
| 7843.20 | OCCUP THER PART A | 0.00 | 84.40 | | 0.00 | 84.40 |
| 7843.62 | SALARIES OT | 218,230.09 | 196,860.62 | | 0.00 | 196,860.62 |
| 7843.68 | PURCHASE SERVICES OT | 0.00 | 4,320.61 | | 0.00 | 4,320.61 |
| 7843.69 | CONTRA SALARIES OT | 6,286.50 | 7,276.81 | | 0.00 | 7,276.81 |
| 7843.72 | SALARIES COTA | 89,029.30 | 118,985.15 | | 0.00 | 118,985.15 |
| 7844.20 | SPEECH/LANG PART A | 780.00 | 2,428.19 | | 0.00 | 2,428.19 |
| 7844.50 | SPEECH/LANG PART B | 486.00 | 1,256.57 | | 0.00 | 1,256.57 |
| 7844.62 | SALARIES SLP | 47,391.46 | 82,292.99 | | 0.00 | 82,292.99 |
| 7844.68 | PURCHASE SERVICES SLP | 14,308.50 | 9,890.85 | | 0.00 | 9,890.85 |
| 7844.69 | CONTRA SALARIES SLP | (435.00) | 0.00 | | 0.00 | 0.00 |
| 7844.80 | SPEECH/LANG MGD CARE | 0.00 | 790.00 | | 0.00 | 790.00 |
| 7854.20 | AMBULANCE PART A | 19,472.32 | 78,666.00 | | 0.00 | 78,666.00 |
| 7854.30 | AMBULANCE MEDICAID | 0.00 | 1,580.06 | | 0.00 | 1,580.06 |

Client: **A442481 - Fair Havens, Inc.**
Engagement: **MD 2023 - Fair Havens, Inc**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB**

| Account | Description | CAID PP-1 | UNADJ CP | JE Ref # | CAIDJE | CAID CP |
|-------------------------------------|--------------------------|-----------------------|---------------------|----------|-------------|---------------------|
| | | 12/31/2022 | 12/31/2023 | | | 12/31/2023 |
| 7854.80 | AMBULANCE MGD CARE | 14,020.00 | 30,776.00 | | 0.00 | 30,776.00 |
| 7894.10 | COMP MED EQUIP PRIVATE | 1,060.00 | 7,535.00 | | 0.00 | 7,535.00 |
| 7894.20 | COMP MED EQUIP PART A | 6,507.09 | 13,236.32 | | 0.00 | 13,236.32 |
| 7894.30 | COMP MED EQUIP MEDICAID | 5,088.00 | 8,862.50 | | 0.00 | 8,862.50 |
| 7894.80 | COMP MED EQUIP MGD CARE | 2,611.00 | 6,560.00 | | 0.00 | 6,560.00 |
| 8010.00 | BAD DEBTS | 111,926.79 | 103,000.00 | | 0.00 | 103,000.00 |
| 8050.00 | PRIOR YEAR ADJUSTMENTS | 4,615.05 | 25,476.00 | | 0.00 | 25,476.00 |
| 8060.00 | REG SAL/BEN ADMIN OTHER | 0.00 | 385,436.00 | | 0.00 | 385,436.00 |
| 8061.00 | REG SAL/BEN RN | 0.00 | 275,995.00 | | 0.00 | 275,995.00 |
| 8062.00 | REG SUPPLIES & EXPENSE | 0.00 | 3,920.00 | | 0.00 | 3,920.00 |
| 8063.00 | REG PURCHASED SERVICE RN | 0.00 | 107,007.00 | | 0.00 | 107,007.00 |
| 8064.00 | REG TRAVEL | 0.00 | 27,519.00 | | 0.00 | 27,519.00 |
| 8070.00 | TEMP REG EXP CONCESSION | 0.00 | (533,321.00) | | 0.00 | (533,321.00) |
| 9048.00 | EQUITY TRANSFER.EXPENSE | (188,538.53) | 2,438,261.74 | | 0.00 | 2,438,261.74 |
| Subtotal : None | | (1,122,032.37) | 1,627,047.15 | | 0.00 | 1,627,047.15 |
| Total [PL] Profit & Loss | | (1,122,032.37) | 1,627,047.15 | | 0.00 | 1,627,047.15 |

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Client: **A442481 - Fair Havens, Inc.**
Engagement: **MD 2023 - Fair Havens, Inc**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - MCD SNF-CR Groupings Report**

| Account | Description | CAID CP 12/31/2023 | FS PP-1 12/31/2022 |
|--|---|-----------------------|-----------------------|
| Group : [S6L1.1C1] Cash and Cash Equivalents | | | |
| Subgroup : None | | | |
| 1008.00 | CAMBRIDGE TRUST - OPERATING | 16,461.19 | 0.00 |
| 1010.00 | CASH IN BANK OPERATING ACCT | 1,782,556.75 | 1,545,244.68 |
| 1010.10 | CASH WWTP 2667 | 272,499.12 | 271,278.25 |
| 1010.40 | CASH MONEY MARKET ACCOUNT | 1,961,924.36 | 2,101,162.89 |
| 1019.00 | CAMBRIDGE TRUST - PAYROLL | 949.23 | 0.00 |
| 1020.00 | CASH PAYROLL ACCOUNT | 25,475.90 | 58,423.26 |
| 1022.00 | CASH RESIDENT DONATION | 14,443.40 | 12,898.40 |
| 1030.00 | PETTY CASH ON HAND | 750.00 | 750.00 |
| Subtotal : None | | 4,075,059.95 | 3,989,757.48 |
| Total [S6L1.1C1] | Cash and Cash Equivalents | 4,075,059.95 | 3,989,757.48 |
| Group : [S6L1.5C1] Payer Accounts Receivable | | | |
| Subgroup : [S6L1.5C] A/ R Self-Pay Patients (Private) | | | |
| 1061.00 | A/R PRIVATE | 284,067.47 | 154,608.48 |
| 1061.10 | A/R PRIV CO-INS | 50,676.00 | 34,938.50 |
| Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private) | | 334,743.47 | 189,546.98 |
| Subgroup : [S6L1.5C] A/R Managed Care Patients (Private) | | | |
| 1070.00 | A/R HMO/MANAGED CARE | 257,679.64 | 175,420.49 |
| 1075.00 | A/R OTHER CO-INS | 43,026.04 | 73,800.18 |
| 1081.00 | A/R MANAGED CARE PART B | 31,983.31 | 18,742.21 |
| Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private) | | 332,688.99 | 267,962.88 |
| Subgroup : [S6L1.5C] A/r Medicare Non Managed Care | | | |
| 1062.00 | A/R MEDICARE A | 364,414.90 | 480,474.46 |
| 1084.00 | A/R MEDICARE B | 60,208.65 | 32,603.60 |
| Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care | | 424,623.55 | 513,078.06 |
| Subgroup : [S6L1.5C] A/R Mass Medicaid Non Managed Care | | | |
| 1063.00 | A/R MEDICAID | 1,356,096.58 | 851,049.42 |
| 1063.10 | A/R MEDICAID CO-INS | 22,804.64 | 33,199.12 |
| 1064.00 | A/R MEDICAID PAT PD AMT | 108,140.75 | 45,052.89 |
| Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Car | | 1,487,041.97 | 929,301.43 |
| Subgroup : [S6L1.5C] A/R Mass Medicaid Managed Care | | | |
| 1063.11 | A/R NAVICARE SCO | 100,463.31 | 53,890.53 |
| 1063.15 | A/R CCA SKILLED | (11,600.00) | (11,600.00) |
| 1063.17 | A/R CCA SCO CUSTODIAL | 0.00 | 1,863.13 |
| Subtotal [S6L1.5C1G] A/R Mass Medicaid Managed Care | | 88,863.31 | 44,153.66 |
| Subgroup : [S6L1.5C] A/R Other Public Patients | | | |
| 1067.00 | A/R VA | 1,629.55 | 0.00 |
| 1069.00 | A/R HOSPICE | 115,437.31 | 81,207.48 |
| Subtotal [S6L1.5C1L] A/R Other Public Patients | | 117,066.86 | 81,207.48 |
| Total [S6L1.5C1] | Payer Accounts Receivable | 2,785,028.15 | 2,025,250.49 |
| Group : [S6L1.6C1] Less Reserve for Bad Debts | | | |
| Subgroup : None | | | |
| 1140.00 | RESERVE FOR BAD DEBTS | (59,488.60) | (27,142.10) |
| Subtotal : None | | (59,488.60) | (27,142.10) |
| Total [S6L1.6C1] | Less Reserve for Bad Debts | (59,488.60) | (27,142.10) |
| Group : [S6L1.8C1] Receivable from Affiliates/Related Parties | | | |
| Subgroup : None | | | |
| 2117.00 | DUE TO/FROM LAUREL RIDGE REHA | 0.00 | 31,155.84 |
| 2120.00 | DUE TO/FROM LUTHERAN REHAB | 981,000.00 | 981,000.00 |
| 2142.00 | DUE TO/FROM LHS | 752,949.05 | 750,000.00 |
| Subtotal : None | | 1,733,949.05 | 1,762,155.84 |
| Total [S6L1.8C1] | Receivable from Affiliates/Related Pai | 1,733,949.05 | 1,762,155.84 |
| Group : [S6L1.10C1] Supply Inventory | | | |
| Subgroup : None | | | |
| 1200.00 | INVENTORY | 28,673.00 | 40,247.00 |
| Subtotal : None | | 28,673.00 | 40,247.00 |
| Total [S6L1.10C1] | Supply Inventory | 28,673.00 | 40,247.00 |
| Group : [S6L1.11C1] Other Receivables | | | |
| Subgroup : None | | | |
| 1009.00 | CAMBRIDGE TRUST-GOVERNMENT / | 949.23 | 0.00 |
| 1180.00 | OTHER RECEIVABLES | 2,496.58 | 7,328.22 |
| Subtotal : None | | 3,445.81 | 7,328.22 |
| Total [S6L1.11C1] | Other Receivables | 3,445.81 | 7,328.22 |
| Group : [S6L1.13C1] Prepaid Insurance | | | |
| Subgroup : None | | | |
| 1280.00 | PREPAID INSURANCE | 44,777.95 | 8,884.85 |
| Subtotal : None | | 44,777.95 | 8,884.85 |
| Total [S6L1.13C1] | Prepaid Insurance | 44,777.95 | 8,884.85 |
| Group : [S6L1.15C1] Other Prepaid Expenses | | | |
| Subgroup : None | | | |
| 1300.00 | OTHER PREPAID EXPENSE | 35,808.57 | 20,383.36 |
| Subtotal : None | | 35,808.57 | 20,383.36 |

| | | | | |
|--|---|----------------|----------------|------------|
| Total [S6L1.15C1] | Other Prepaid Expenses | 35,808.57 | 20,383.36 | |
| | | | | |
| Group : [S6L1.17C1] | Other Current Assets | | | |
| Subgroup : None | | | | |
| 1025.00 | UMB - DEBT SERVICE RESERVE | 2,171,885.53 | 2,110,800.00 | |
| 1026.00 | UMB - CONSTRUCTION MONITOR | 0.00 | 28,800.00 | |
| 1027.00 | UMB-CONTING/UNPD INV/EXC PRC | 37.01 | 67,686.40 | |
| 1028.00 | UMB ACCOUNT - CAPITAL RESERVE | 58,043.96 | 2,659,387.77 | |
| Subtotal : None | | 2,229,966.50 | 4,866,674.17 | |
| Total [S6L1.17C1] | Other Current Assets | 2,229,966.50 | 4,866,674.17 | |
| | | | | |
| Group : [S6L2.1C1] | Land | | | |
| Subgroup : None | | | | |
| 1511.00 | LAND | 95,917.50 | 95,917.50 | |
| Subtotal : None | | 95,917.50 | 95,917.50 | |
| Total [S6L2.1C1] | Land | 95,917.50 | 95,917.50 | |
| | | | | |
| Group : [S6L2.2C1] | Building | | | |
| Subgroup : [S6L2.2C] Building Costs | | | | |
| 1521.00 | BUILDING | 24,804,082.50 | 24,804,082.50 | |
| Subtotal [S6L2.2C1A] Building Costs | | 24,804,082.50 | 24,804,082.50 | |
| | | | | |
| Subgroup : [S6L2.2C] A/D Building | | | | |
| 1522.00 | ACCUM DEPR BUILDING | (5,486,795.93) | (4,866,693.87) | |
| Subtotal [S6L2.2C1B] A/D Building | | (5,486,795.93) | (4,866,693.87) | |
| | | | | |
| Total [S6L2.2C1] | Building | 19,317,286.57 | 19,937,388.63 | |
| | | | | |
| Group : [S6L2.3C1] | Improvements - Cost | | | |
| Subgroup : [S6L2.3C] Building Improvements | | | | |
| 1611.00 | BUILDING IMPROVEMENTS | 376,923.07 | 357,256.92 | |
| 1661.00 | LAND IMPROVEMENTS | 22,400.00 | 22,400.00 | |
| Subtotal [S6L2.3C1A] Building Improvements | | 399,323.07 | 379,656.92 | 19,666.15 |
| | | | | |
| Subgroup : [S6L2.3C] A/D Building Improvements | | | | |
| 1612.00 | ACCUM DEPR BLDG IMPROVEMENTS | (89,844.11) | (71,509.71) | |
| 1662.00 | ACCUM DEPR LAND IMPROVEMENTS | (5,059.67) | (3,566.27) | |
| Subtotal [S6L2.3C1D] A/D Building Improvements | | (94,903.78) | (75,075.98) | |
| | | | | |
| Total [S6L2.3C1] | Improvements - Cost | 304,419.29 | 304,580.94 | |
| | | | | |
| Group : [S6L2.4C1] | Equipment | | | |
| Subgroup : [S6L2.4C] Equipment Cost | | | | |
| 1651.00 | EQUIPMENT | 941,527.30 | 840,779.25 | |
| 1651.60 | COMPUTER EQUIPMENT | 180,006.94 | 147,254.61 | |
| Subtotal [S6L2.4C1A] Equipment Cost | | 1,121,534.24 | 988,033.86 | 133,500.38 |
| | | | | |
| Subgroup : [S6L2.4C] A/D Equipment | | | | |
| 1652.00 | ACCUM DEPR EQUIPMENT | (536,188.86) | (446,967.81) | |
| 1653.00 | ACCUM DEPRN COMPUTER EQUIP | (112,005.78) | (88,333.69) | |
| Subtotal [S6L2.4C1b] A/D Equipment | | (648,194.64) | (535,301.50) | |
| | | | | |
| Total [S6L2.4C1] | Equipment | 473,339.60 | 452,732.36 | |
| | | | | |
| Group : [S6L2.5C1] | Software/Limited Life Assets | | | |
| Subgroup : [S6L2.5C] Software Cost | | | | |
| 1711.00 | SOFTWARE | 2,269.73 | 2,269.73 | |
| Subtotal [S6L2.5C1A] Software Cost | | 2,269.73 | 2,269.73 | |
| | | | | |
| Subgroup : [S6L2.5C] A/D Software | | | | |
| 1712.00 | ACCUM DEPR SOFTWARE | (2,269.73) | (2,143.70) | |
| Subtotal [S6L2.5C1B] A/D Software | | (2,269.73) | (2,143.70) | |
| | | | | |
| Total [S6L2.5C1] | Software/Limited Life Assets | 0.00 | 126.03 | |
| | | | | |
| Group : [S6L2.6C1] | Motor Vehicle - Cost | | | |
| Subgroup : [S6L2.6C] Motor Vehicle Cost | | | | |
| 1608.00 | VEHICLE | 44,692.75 | 44,692.75 | |
| Subtotal [S6L2.6C1A] Motor Vehicle Cost | | 44,692.75 | 44,692.75 | |
| | | | | |
| Subgroup : [S6L2.6C] A/D Motor Vehicles | | | | |
| 1716.00 | ACCUM DEPR VEHICLE | (29,795.20) | (20,856.64) | |
| Subtotal [S6L2.6C1B] A/D Motor Vehicles | | (29,795.20) | (20,856.64) | |
| | | | | |
| Total [S6L2.6C1] | Motor Vehicle - Cost | 14,897.55 | 23,836.11 | |
| | | | | |
| Group : [S6L3.1C1] | Long Term Investments | | | |
| Subgroup : None | | | | |
| 1257.00 | BENEFICIAL INTEREST | 3,354.80 | 3,354.80 | |
| Subtotal : None | | 3,354.80 | 3,354.80 | |
| Total [S6L3.1C1] | Long Term Investments | 3,354.80 | 3,354.80 | |
| | | | | |
| Group : [S6L3.3C1] | Other Deferred Charges and Non Current Assets | | | |
| Subgroup : [S6L3.3C] Purchased Goodwill | | | | |
| 1717.00 | GOODWILL | 1,039,500.00 | 1,270,500.00 | |
| Subtotal [S6L3.3C1B] Purchased Goodwill | | 1,039,500.00 | 1,270,500.00 | |
| | | | | |
| Total [S6L3.3C1] | Other Deferred Charges and Non Curn | 1,039,500.00 | 1,270,500.00 | |
| | | | | |
| Group : [S6L3.4C1] | Construction in Progress | | | |
| Subgroup : None | | | | |
| 1639.00 | CONSTRUCTION IN PROGRESS | 3,192,355.65 | 2,589,184.24 | |
| Subtotal : None | | 3,192,355.65 | 2,589,184.24 | |

| | | | |
|--|---|-----------------|-----------------|
| Total [S6L3.4C1] | Construction in Progress | 3,192,355.65 | 2,589,184.24 |
| Group : [S6L3.5C1] | Mortgage Acquisition Costs | | |
| Subgroup : None | | | |
| 1974.00 | AMORT BOND UNDERWRTR DISCOU | 455,234.98 | 477,299.30 |
| 1975.00 | MORTGAGE ACQUISITION COSTS | 333,381.15 | 349,539.48 |
| Subtotal : None | | 788,616.13 | 826,838.78 |
| Total [S6L3.5C1] | Mortgage Acquisition Costs | 788,616.13 | 826,838.78 |
| Group : [S6L5.1C1] | Trade Payable | | |
| Subgroup : None | | | |
| 2020.00 | ACCOUNTS PAYABLE | (976,365.07) | (1,010,750.13) |
| Subtotal : None | | (976,365.07) | (1,010,750.13) |
| Total [S6L5.1C1] | Trade Payable | (976,365.07) | (1,010,750.13) |
| Group : [S6L5.2C1] | Accrued Expenses | | |
| Subgroup : None | | | |
| 1256.00 | REFUNDS CONTRA | (7,887.82) | (2,195.69) |
| 2030.00 | ACCRUED EXPENSES | (20,901.74) | (33,809.96) |
| 2043.00 | USER FEE LIAB MEDICAID | (300,991.40) | (217,232.62) |
| Subtotal : None | | (329,780.96) | (253,238.27) |
| Total [S6L5.2C1] | Accrued Expenses | (329,780.96) | (253,238.27) |
| Group : [S6L5.6C1] | Long Term Debt, Current Portion-Banks, Mortgages, Other | | |
| Subgroup : [S6L5.6C] Current LT Debt-Banks | | | |
| 2172.00 | CAPITAL PROJECT LOAN | (227,764.40) | 0.00 |
| Subtotal [S6L5.6C1A] Current LT Debt-Banks | | (227,764.40) | 0.00 |
| Total [S6L5.6C1] | Long Term Debt, Current Portion-Ban | (227,764.40) | 0.00 |
| Group : [S6L5.7C1] | Accrued Salaries & Payroll Liabilities | | |
| Subgroup : [S6L5.7C] Accrued Salaaries | | | |
| 2022.00 | ACCRUED PAYROLL | (199,705.00) | (201,669.34) |
| 2191.00 | ACCRUED VACATION | (454,561.00) | (532,618.00) |
| 2192.00 | ACCRUED SICK/PERSONAL | 0.00 | (83,040.00) |
| Subtotal [S6L5.7C1A] Accrued Salaaries | | (654,266.00) | (817,327.34) |
| Subgroup : [S6L5.7C] Accrued Pauroll Taxes Payable | | | |
| 2214.00 | ACCRUED PAYROLL TAXES | (58,484.75) | (64,261.27) |
| Subtotal [S6L5.7C1C] Accrued Pauroll Taxes Payable | | (58,484.75) | (64,261.27) |
| Subgroup : [S6L5.7C] Other Payroll Liabilities | | | |
| 2218.10 | 403B WITHHOLDINGS | (5,304.48) | (4,409.20) |
| Subtotal [S6L5.7C1D] Other Payroll Liabilities | | (5,304.48) | (4,409.20) |
| Total [S6L5.7C1] | Accrued Salaries & Payroll Liabilities | (718,055.23) | (885,997.81) |
| Group : [S6L5.9C1] | Accrued Interest Payable | | |
| Subgroup : None | | | |
| 2270.00 | ACCRUED INT PAYABLE | (843,600.50) | (853,694.89) |
| Subtotal : None | | (843,600.50) | (853,694.89) |
| Total [S6L5.9C1] | Accrued Interest Payable | (843,600.50) | (853,694.89) |
| Group : [S6L5.10C1] | Other Current Liabilities | | |
| Subgroup : None | | | |
| 2174.00 | OBLGTD GRP ST BOND ISSUE PREM | (137,337.43) | (139,020.14) |
| 2362.00 | OBLGTD GRP LT BOND ISSUE PREM | (2,730,949.27) | (2,868,286.70) |
| Subtotal : None | | (2,868,286.70) | (3,007,306.84) |
| Total [S6L5.10C1] | Other Current Liabilities | (2,868,286.70) | (3,007,306.84) |
| Group : [S6L6.1C1] | Motgage Payable | | |
| Subgroup : None | | | |
| 2173.00 | OBLIGATED GRP SHORT TERM BONI | (420,000.00) | (399,000.00) |
| 2340.00 | BOND | (33,219,000.00) | (33,639,000.00) |
| Subtotal : None | | (33,639,000.00) | (34,038,000.00) |
| Total [S6L6.1C1] | Motgage Payable | (33,639,000.00) | (34,038,000.00) |
| Group : [S6L6.2C1] | Due to Related Parties, Subsidiaries & Affilates | | |
| Subgroup : None | | | |
| 2135.00 | DUE TO/FROM ASCENTRIA | (312,798.29) | (330,709.29) |
| Subtotal : None | | (312,798.29) | (330,709.29) |
| Total [S6L6.2C1] | Due to Related Parties, Subsidiaries & | (312,798.29) | (330,709.29) |
| Group : [S6L8A.1C2] | Net Assets With Donor Restrictions | | |
| Subgroup : None | | | |
| 2610.00 | NET ASSETS WITH RESTRICTIONS | (14,026.00) | (13,935.00) |
| Subtotal : None | | (14,026.00) | (13,935.00) |
| Total [S6L8A.1C2] | Net Assets With Donor Restrictions | (14,026.00) | (13,935.00) |
| Group : [S6L8B.4C1] | Owners Equity Balance-Retained Earnings | | |
| Subgroup : None | | | |
| 2650.00 | RETAINED EARNINGS | 2,195,722.53 | 3,317,665.90 |
| Subtotal : None | | 2,195,722.53 | 3,317,665.90 |
| Total [S6L8B.4C1] | Owners Equity Balance-Retained Ear | 2,195,722.53 | 3,317,665.90 |
| Group : [S2L1.1C1] | Private Pay | | |
| Subgroup : None | | | |
| 3021.00 | REVENUE PRIVATE | (2,493,965.00) | (2,497,110.00) |
| Subtotal : None | | (2,493,965.00) | (2,497,110.00) |
| Total [S2L1.1C1] | Private Pay | (2,493,965.00) | (2,497,110.00) |
| Group : [S2L1.3C1] | Commerical Non Managed Care | | |
| Subgroup : None | | | |

(399,000.00)

| | | | |
|---|-------------------------------|-----------------|-----------------|
| 3031.00 | REVENUE UHP HMO/PPO | (637,286.70) | (215,215.00) |
| 3806.00 | CONT ADJ UHP | (4,376.00) | (15,817.06) |
| 3816.00 | CONT ADJ MGD CARE CUSTODIAL | 0.00 | 80.42 |
| Subtotal : None | | (641,662.70) | (230,951.64) |
| Total [S2L1.3C1] Commerical Non Managed Care | | (641,662.70) | (230,951.64) |
| | | | |
| Group : [S2L1.4C1] Medicare-Fee-For-Service | | | |
| Subgroup : None | | | |
| 3022.00 | REVENUE MEDICARE A | (2,455,530.00) | (2,854,660.00) |
| 3802.00 | CONT ADJ PART A | (1,141,232.77) | (1,408,630.06) |
| 3802.10 | 2% MEDICARE REDUCTION | 62,985.25 | 48,449.75 |
| Subtotal : None | | (3,533,777.52) | (4,214,840.31) |
| Total [S2L1.4C1] Medicare-Fee-For-Service | | (3,533,777.52) | (4,214,840.31) |
| | | | |
| Group : [S2L1.5C1] Medicare Managed Care (Part C) | | | |
| Subgroup : None | | | |
| 3030.00 | REVENUE MANAGED CARE SKILLED | (815,987.85) | (880,330.00) |
| 3808.00 | CONT ADJ MGD CARE | 165,502.73 | 66,951.13 |
| Subtotal : None | | (650,485.12) | (813,378.87) |
| Total [S2L1.5C1] Medicare Managed Care (Part C) | | (650,485.12) | (813,378.87) |
| | | | |
| Group : [S2L1.6C1] MassHealth Fee-for-Service | | | |
| Subgroup : None | | | |
| 3023.00 | REVENUE MEDICAID | (13,473,098.93) | (14,108,315.00) |
| 3029.00 | REVENUE HOSPICE | (2,033,941.34) | (1,047,280.00) |
| 3073.00 | REVENUE MEDICAID ADD-ONS | 0.00 | (91.74) |
| 3076.00 | REVENUE BEHAVIORAL ADD ON | (291,450.00) | (45,050.00) |
| 3077.00 | REVENUE OTHER MEDICAID ADD ON | (43,234.66) | 0.00 |
| 3803.00 | CONT ADJ MEDICAID | 6,032,595.82 | 5,555,609.59 |
| 3803.10 | CONT ADJ HOSPICE | 613,489.98 | 376,243.72 |
| Subtotal : None | | (9,195,639.13) | (9,268,883.43) |
| Total [S2L1.6C1] MassHealth Fee-for-Service | | (9,195,639.13) | (9,268,883.43) |
| | | | |
| Group : [S2L1.8C1] Senior Care Options | | | |
| Subgroup : None | | | |
| 3026.00 | REVENUE NAVICARE SCO | (921,196.73) | (794,055.00) |
| 3803.12 | CONT ADJ NAVICARE SCO | 308,985.51 | 291,192.72 |
| 3803.15 | CONT ADJ MANAGED CARE | 0.00 | (64.52) |
| Subtotal : None | | (612,211.22) | (502,926.80) |
| Total [S2L1.8C1] Senior Care Options | | (612,211.22) | (502,926.80) |
| | | | |
| Group : [S2L1.10C1] Pace | | | |
| Subgroup : None | | | |
| 3026.10 | REVENUE SUMMIT CUSTODIAL | (25,239.90) | 0.00 |
| 3803.14 | CONT ADJ SUMMIT CUSTODIAL | 210.38 | 0.00 |
| Subtotal : None | | (25,029.52) | 0.00 |
| Total [S2L1.10C1] Pace | | (25,029.52) | 0.00 |
| | | | |
| Group : [S2L1.12C1] Medicaid Patient Paid Amount | | | |
| Subgroup : None | | | |
| 3023.xx | Medicaid Patient Paid Amount | (1,848,743.00) | 0.00 |
| Subtotal : None | | (1,848,743.00) | 0.00 |
| Total [S2L1.12C1] Medicaid Patient Paid Amount | | (1,848,743.00) | 0.00 |
| | | | |
| Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service | | | |
| Subgroup : None | | | |
| 3725.10 | PHARMACY PRIVATE | (3,097.45) | 0.00 |
| 3725.20 | PHARMACY PART A | (118,674.18) | (120,421.65) |
| 3725.30 | PHARMACY MEDICAID | (37,546.12) | (16,531.23) |
| 3725.70 | PHARMACY VA | (24.38) | 0.00 |
| 3725.80 | PHARMACY MGD CARE | (76,444.21) | (53,340.42) |
| 3726.20 | IV THER PART A | (27,677.74) | (4,224.55) |
| 3726.80 | IV THER MGD CARE | (1,360.32) | (2,440.00) |
| 3730.10 | LAB PRIVATE | (422.00) | 0.00 |
| 3730.20 | LAB PART A | (18,355.44) | (23,160.49) |
| 3730.30 | LAB MEDICAID | (146.00) | 0.00 |
| 3730.70 | LAB VA | (186.00) | 0.00 |
| 3730.80 | LAB MGD CARE | (11,830.62) | (10,619.50) |
| 3732.10 | RADIOLOGY PRIVATE | (72.00) | 0.00 |
| 3732.20 | RADIOLOGY PART A | (2,258.57) | (3,247.07) |
| 3732.30 | RADIOLOGY MEDICAID | (1,624.71) | (25.00) |
| 3732.80 | RADIOLOGY MGD CARE | (2,480.12) | (1,681.18) |
| 3742.10 | PHYS THER PRIVATE | (4,392.31) | (1,810.70) |
| 3742.20 | PHYS THER PART A | (375,004.27) | (395,425.61) |
| 3742.21 | PHYS THER EVERCARE B | 0.00 | (260.00) |
| 3742.30 | PHYS THER MEDICAID | (14,552.22) | (18,609.04) |
| 3742.50 | PHYS THER PART B | (202,973.06) | (151,695.15) |
| 3742.60 | PHYS THER MGD CARE PART B | (80,153.67) | (63,692.20) |
| 3742.80 | PHYS THER MGD CARE | (246,516.51) | (185,914.93) |
| 3743.10 | OCCUP THER PRIVATE | (3,408.89) | (81.74) |
| 3743.20 | OCCUP THER PART A | (351,834.43) | (400,614.84) |
| 3743.21 | OCCUP THER EVERCARE B | 0.00 | (260.00) |
| 3743.30 | OCCUP THER MEDICAID | (8,096.60) | (15,041.01) |
| 3743.50 | OCCUP THER PART B | (124,161.86) | (111,639.80) |
| 3743.60 | OCCUP THER MGD CARE PART B | (61,018.87) | (57,422.97) |
| 3743.80 | OCCUP THER MGD CARE | (232,474.56) | (186,147.21) |
| 3744.10 | SPEECH/LANG PRIVATE | (3,232.34) | 0.00 |
| 3744.20 | SPEECH/LANG PART A | (134,856.37) | (68,893.74) |
| 3744.30 | SPEECH/LANG MEDICAID | 0.00 | (1,528.13) |
| 3744.50 | SPEECH/LANG PART B | (61,349.19) | (36,978.98) |
| 3744.60 | SPEECH/LANG MGD CARE PART B | (32,990.12) | (20,825.88) |
| 3744.80 | SPEECH/LANG MGD CARE | (88,557.81) | (30,647.24) |
| 3801.00 | CONT ADJ PRIVATE | 0.00 | 108.79 |
| 3802.01 | CONT ADJ PART A ANCILLARIES | 1,028,661.00 | 1,015,987.95 |

| | | | |
|---|-------------------------------|--------------|--------------|
| 3805.00 | CONT ADJ PART B | 72,558.04 | 50,252.00 |
| 3805.10 | 2% MEDICARE B REDUCTION | 5,016.82 | 2,582.98 |
| 3807.00 | CONT ADJ MGD CARE PART B | 470.71 | (179.35) |
| 3808.01 | CONT ADJ MGD CARE ANCILLARIES | 653,741.36 | 469,341.71 |
| 3809.10 | CONT ADJ FALLON B | 249.34 | 0.00 |
| 7830.20a | LAB PART A | 325.06 | 0.00 |
| Subtotal : None | | (566,750.61) | (445,086.18) |
| Total [S2L1.4C2] Ancillary-Medicare Fee-for-Service | | (566,750.61) | (445,086.18) |

| | | | |
|--|------------------------------|--------------|----------------|
| Group : [S2L3.2C1] Endowment & Other Non Recoverable Revenue | | | |
| Subgroup : None | | | |
| 3032.00 | REVENUE MASS. COVID SICK PAY | 0.00 | (50,093.71) |
| 3034.00 | REVENUE COVID TESTING | (106,752.00) | (455,700.00) |
| 3061.00 | REVENUE DONATIONS | (1,545.00) | (325.00) |
| 3079.00 | REVENUE MEDICAID STIMULUS | 0.00 | (484,140.43) |
| 3140.00 | GRANT DPH CMP VISITATION AID | 0.00 | (3,000.00) |
| 3141.00 | HIRENOW GRANT PROGRAM - MASS | 0.00 | (24,000.00) |
| 3192.00 | NET ASSETS RELEASED TO OPS | 0.00 | (10.00) |
| Subtotal : None | | (108,297.00) | (1,017,269.14) |
| Total [S2L3.2C1] Endowment & Other Non Recoverab | | (108,297.00) | (1,017,269.14) |

| | | | |
|------------------------------------|------------------|--------------|-------------|
| Group : [S2L3.7C1] Interest Income | | | |
| Subgroup : None | | | |
| 3180.00 | REVENUE INTEREST | (129,478.71) | (48,757.66) |
| 4522.00 | INTEREST EXPENSE | 0.00 | (42,220.48) |
| Subtotal : None | | (129,478.71) | (90,978.14) |
| Total [S2L3.7C1] Interest Income | | (129,478.71) | (90,978.14) |

| | | | |
|--|--------------|--------------|-------------|
| Group : [S2L3.9C1] Administrative & General Recoverable Income | | | |
| Subgroup : None | | | |
| 3190.00 | OTHER INCOME | (158,326.97) | (23,554.88) |
| Subtotal : None | | (158,326.97) | (23,554.88) |
| Total [S2L3.9C1] Administrative & General Recoverabl | | (158,326.97) | (23,554.88) |

| | | | |
|---|-----------------------|-------------|-------------|
| Group : [S2L3.11C1] Variable Recoverable Income | | | |
| Subgroup : None | | | |
| 3147.00 | REVENUE TELEPHONE | (10,465.00) | (10,769.66) |
| 3148.00 | REVENUE TV | (6,689.67) | (6,410.00) |
| 3153.00 | PURCHASE DISCOUNTS | (32,314.33) | (33,887.73) |
| 3186.00 | REVENUE BEAUTY BARBER | (1,650.00) | (1,800.00) |
| Subtotal : None | | (51,119.00) | (52,867.39) |
| Total [S2L3.11C1] Variable Recoverable Income | | (51,119.00) | (52,867.39) |

| | | | |
|--|----------------------------|------------|------------|
| Group : [S3L1.1C1] Director of Nurses Salary | | | |
| Subgroup : None | | | |
| 6020.00 | SALARY DIRECTOR OF NURSING | 124,733.66 | 124,480.88 |
| Subtotal : None | | 124,733.66 | 124,480.88 |
| Total [S3L1.1C1] Director of Nurses Salary | | 124,733.66 | 124,480.88 |

| | | | |
|---|-------------------------|------------|------------|
| Group : [S3L1.7C1] Registered Nurses Salaries | | | |
| Subgroup : None | | | |
| 6022.00 | SALARIES NSG SUPERVISOR | 286,066.62 | 200,225.54 |
| 6030.10 | SALARIES RN | 373,497.76 | 605,188.42 |
| 6030.15 | RN OVERTIME | 16,490.34 | 0.00 |
| 6030.18 | RN BONUS | 14,489.36 | 0.00 |
| Subtotal : None | | 690,544.08 | 805,413.96 |
| Total [S3L1.7C1] Registered Nurses Salaries | | 690,544.08 | 805,413.96 |

| | | | |
|--|--------------|--------------|--------------|
| Group : [S3L1.12C1] Licensed Practical Nurses Salary | | | |
| Subgroup : None | | | |
| 6040.10 | SALARIES LPN | 2,209,979.05 | 2,056,511.11 |
| 6040.15 | LPN OVERTIME | 128,845.28 | 0.00 |
| 6040.18 | LPN BONUS | 104,982.87 | 0.00 |
| Subtotal : None | | 2,443,807.20 | 2,056,511.11 |
| Total [S3L1.12C1] Licensed Practical Nurses Salary | | 2,443,807.20 | 2,056,511.11 |

| | | | |
|---|----------------------|--------------|--------------|
| Group : [S3L1.17C1] Certified Nurses Aides Salaries | | | |
| Subgroup : None | | | |
| 6050.10 | SALARIES CNA | 2,779,076.17 | 2,652,104.85 |
| 6050.15 | CNA OVERTIME | 95,697.40 | 0.00 |
| 6050.18 | CNA BONUS | 27,738.46 | 0.00 |
| 6060.00 | SALARIES REHAB AIDES | 20,285.19 | 18,360.75 |
| Subtotal : None | | 2,922,797.22 | 2,670,465.60 |
| Total [S3L1.17C1] Certified Nurses Aides Salaries | | 2,922,797.22 | 2,670,465.60 |

| | | | |
|--|--------------------------|------------|-------------|
| Group : [S3L2.1C1] Administration Salaries | | | |
| Subgroup : [S3L2.1C1] Administrator Salaries | | | |
| 4110.00 | SALARY ADMINISTRATOR | 66,689.77 | 264,629.13 |
| 4111.00 | CONTRA SAL ADMINISTRATOR | 92,101.87 | (31,155.84) |
| Subtotal [S3L2.1C1A] Administrator Salaries | | 158,791.64 | 233,473.29 |
| Total [S3L2.1C1] Administration Salaries | | 158,791.64 | 233,473.29 |

| | | | |
|--|---------------------|------------|------------|
| Group : [S3L2.7C1] Clerical Staff Salaries | | | |
| Subgroup : None | | | |
| 4114.00 | SALARIES ADMISSIONS | 299,150.01 | 270,782.67 |
| 4140.00 | SALARIES CLERICAL | 262,304.13 | 286,857.12 |
| Subtotal : None | | 561,454.14 | 557,639.79 |
| Total [S3L2.7C1] Clerical Staff Salaries | | 561,454.14 | 557,639.79 |

| | | | |
|--|------------------|-----------|-----------|
| Group : [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping Services | | | |
| Subgroup : None | | | |
| 4150.00 | PAYROLL SERVICES | 29,635.06 | 26,619.46 |

| | | | |
|---|---------------------------------------|--------------|--------------|
| 4151.00 | BILLING/COMP SERVICES | 140,263.10 | 112,116.41 |
| Subtotal : None | | 169,898.16 | 138,735.87 |
| Total [S3L2.11C1] | Electronic Data Processing, Payroll & | 169,898.16 | 138,735.87 |
| | | | |
| Group : [S3L2.12C1] Office Supplies | | | |
| Subgroup : None | | | |
| 4158.00 | BANK CHARGES | 8,001.34 | 5,556.86 |
| 4249.00 | POSTAGE | 8,643.81 | 9,468.95 |
| 4250.00 | OFFICE SUPP & EXP | 33,383.63 | 26,858.93 |
| Subtotal : None | | 50,028.78 | 41,884.74 |
| Total [S3L2.12C1] | Office Supplies | 50,028.78 | 41,884.74 |
| | | | |
| Group : [S3L2.13C1] Telecommunications (e.g. Internet & Phone) | | | |
| Subgroup : None | | | |
| 4261.00 | TELEPHONE | 39,188.85 | 42,047.41 |
| Subtotal : None | | 39,188.85 | 42,047.41 |
| Total [S3L2.13C1] | Telecommunications (e.g. Internet & f | 39,188.85 | 42,047.41 |
| | | | |
| Group : [S3L2.15C1] Travel, Conventions & Meetings | | | |
| Subgroup : None | | | |
| 4280.00 | TRAVEL/CONV/MEETINGS | 8,753.23 | 5,394.71 |
| 4439.00 | SEMINARS/INSERVICES | 1,059.00 | 90.00 |
| 4577.00 | DEPRECIATION VEHICLE | 8,938.56 | 8,938.56 |
| Subtotal : None | | 18,750.79 | 14,423.27 |
| Total [S3L2.15C1] | Travel, Conventions & Meetings | 18,750.79 | 14,423.27 |
| | | | |
| Group : [S3L2.16C1] Advertising: Help Wanted | | | |
| Subgroup : None | | | |
| 4295.00 | ADVERTISING HELP WANTED | 18,552.57 | 33,513.13 |
| Subtotal : None | | 18,552.57 | 33,513.13 |
| Total [S3L2.16C1] | Advertising: Help Wanted | 18,552.57 | 33,513.13 |
| | | | |
| Group : [S3L2.17C1] Licenses & Dues: Patient Care Related Portion | | | |
| Subgroup : None | | | |
| 4301.00 | LIC & DUES PT RELATED | 14,123.80 | 11,949.37 |
| Subtotal : None | | 14,123.80 | 11,949.37 |
| Total [S3L2.17C1] | Licenses & Dues: Patient Care Relate | 14,123.80 | 11,949.37 |
| | | | |
| Group : [S3L2.19C1] Accounting Services (not related to Appeals) | | | |
| Subgroup : None | | | |
| 4360.00 | ACCOUNTING OTHER | 20,576.01 | 18,937.75 |
| Subtotal : None | | 20,576.01 | 18,937.75 |
| Total [S3L2.19C1] | Accounting Services (not related to A | 20,576.01 | 18,937.75 |
| | | | |
| Group : [S3L2.20C1] Insurance: Malpractice & General Liability | | | |
| Subgroup : None | | | |
| 4420.00 | GEN/PROF LIAB INS | 121,446.92 | 127,099.71 |
| Subtotal : None | | 121,446.92 | 127,099.71 |
| Total [S3L2.20C1] | Insurance: Malpractice & General Lial | 121,446.92 | 127,099.71 |
| | | | |
| Group : [S3L2.21C1] Insurance: Dept of Unemployment Assistance (DUA) Claims | | | |
| Subgroup : None | | | |
| 4400.10 | UNEMPLOYMENT CLAIMS | 12,160.07 | 22,607.94 |
| Subtotal : None | | 12,160.07 | 22,607.94 |
| Total [S3L2.21C1] | Insurance: Dept of Unemployment As | 12,160.07 | 22,607.94 |
| | | | |
| Group : [S3L2.22C1] Other A & G Expenses | | | |
| Subgroup : None | | | |
| 4251.00 | PROF SERVICE | 4,237.50 | 1,975.00 |
| 4255.00 | DONATIONS | 0.00 | 100.00 |
| 4259.00 | MISCELLANEOUS EXPENSE | 9,846.43 | 9,048.83 |
| 4528.10 | AMORTIZATION OF GOODWILL | 231,000.00 | 231,000.00 |
| 4580.00 | CHANGE IN BENEFICIAL INT | 0.00 | (100.00) |
| 4581.00 | TEMP NA RESTRICT RELEASED OPS | 0.00 | 10.00 |
| 4582.00 | GIFT EXPENSE | 0.00 | 10.00 |
| 8050.00 | PRIOR YEAR ADJUSTMENTS | 25,476.00 | 4,615.05 |
| 9048.00 | EQUITY TRANSFER.EXPENSE | 2,438,261.74 | (188,538.53) |
| Subtotal : None | | 2,708,821.67 | 58,120.35 |
| Total [S3L2.22C1] | Other A & G Expenses | 2,708,821.67 | 58,120.35 |
| | | | |
| Group : [S3L2B.1C1] Advertising Marketing | | | |
| Subgroup : None | | | |
| 4294.00 | MARKETING | 7,289.17 | 3,072.36 |
| 4298.00 | ADVERTISING PROMOTIONAL | 8,911.16 | 5,024.70 |
| Subtotal : None | | 16,200.33 | 8,097.06 |
| Total [S3L2B.1C1] | Advertising Marketing | 16,200.33 | 8,097.06 |
| | | | |
| Group : [S3L2B.2C1] Licenses & Dues Not Patient Related to Resident Care | | | |
| Subgroup : None | | | |
| 4302.00 | LIC & DUES NOT PT RELATED | 21,024.63 | 20,884.25 |
| Subtotal : None | | 21,024.63 | 20,884.25 |
| Total [S3L2B.2C1] | Licenses & Dues Not Patient Related | 21,024.63 | 20,884.25 |
| | | | |
| Group : [S3L2B.6C1] Legal: Other | | | |
| Subgroup : None | | | |
| 4370.00 | LEGAL | 27,557.30 | 9,242.15 |
| 4370.10 | LEGAL/GUARDIAN FEES/PT RELATEL | 8,362.55 | 5,655.69 |
| Subtotal : None | | 35,919.85 | 14,897.84 |
| Total [S3L2B.6C1] | Legal: Other | 35,919.85 | 14,897.84 |
| | | | |
| Group : [S3L2B.8C1] Management Company Fees | | | |
| Subgroup : None | | | |
| 4160.00 | MANAGEMENT FEES | 976,386.83 | 992,627.28 |

| | | | |
|---|--------------------------|---------------------|-------------------|
| 8060.00 | REG SAL/BEN ADMIN OTHER | 385,436.00 | 0.00 |
| 8061.00 | REG SAL/BEN RN | 275,995.00 | 0.00 |
| 8062.00 | REG SUPPLIES & EXPENSE | 3,920.00 | 0.00 |
| 8063.00 | REG PURCHASED SERVICE RN | 107,007.00 | 0.00 |
| 8064.00 | REG TRAVEL | 27,519.00 | 0.00 |
| 8070.00 | TEMP REG EXP CONCESSION | (533,321.00) | 0.00 |
| Subtotal : None | | <u>1,242,942.83</u> | <u>992,627.28</u> |
| Total [S3L2B.8C1] Management Company Fees | | <u>1,242,942.83</u> | <u>992,627.28</u> |

Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest

| | | | |
|--|-------------------|---------------|-----------------|
| Subgroup : None | | | |
| 4257.00 | LATE CHARGES | 163.72 | 23.21 |
| 4258.00 | FINES & PENALTIES | 0.00 | 5,900.00 |
| Subtotal : None | | <u>163.72</u> | <u>5,923.21</u> |
| Total [S3L2B.11C1] Fines, Late Fees, Penalties including | | <u>163.72</u> | <u>5,923.21</u> |

Group : [S3L2B.14C1] Bad Debt Expenses

| | | | |
|--------------------------------------|-----------|-------------------|-------------------|
| Subgroup : None | | | |
| 8010.00 | BAD DEBTS | 103,000.00 | 111,926.79 |
| Subtotal : None | | <u>103,000.00</u> | <u>111,926.79</u> |
| Total [S3L2B.14C1] Bad Debt Expenses | | <u>103,000.00</u> | <u>111,926.79</u> |

Group : [S3L2B.15C1] User Fee Assessment

| | | | |
|--|--------------------|---------------------|-------------------|
| Subgroup : None | | | |
| 4161.00 | USER FEES MEDICAID | 1,107,230.54 | 900,202.63 |
| Subtotal : None | | <u>1,107,230.54</u> | <u>900,202.63</u> |
| Total [S3L2B.15C1] User Fee Assessment | | <u>1,107,230.54</u> | <u>900,202.63</u> |

Group : [S3L3.1C1] Staff Development Coordinator Salaries

| | | | |
|---|----------------------------|-------------------|-------------------|
| Subgroup : None | | | |
| 4306.00 | SALARIES STAFF DEVELOPMENT | 153,066.05 | 102,869.50 |
| Subtotal : None | | <u>153,066.05</u> | <u>102,869.50</u> |
| Total [S3L3.1C1] Staff Development Coordinator Salari | | <u>153,066.05</u> | <u>102,869.50</u> |

Group : [S3L3.5C1] Plant Operations: Salaires

| | | | |
|---|----------------|-------------------|-------------------|
| Subgroup : None | | | |
| 5105.00 | SALARIES PLANT | 146,220.27 | 166,517.68 |
| Subtotal : None | | <u>146,220.27</u> | <u>166,517.68</u> |
| Total [S3L3.5C1] Plant Operations: Salaires | | <u>146,220.27</u> | <u>166,517.68</u> |

Group : [S3L3.8C1] Plant Operations: Purchased Service

| | | | |
|--|-----------------------------|-------------------|-------------------|
| Subgroup : None | | | |
| 5110.00 | PURCH SERV PLANT | 127,879.63 | 109,364.00 |
| 5111.00 | WASTE WATER TREATMENT PLANT | 94,992.64 | 92,926.04 |
| Subtotal : None | | <u>222,872.27</u> | <u>202,290.04</u> |
| Total [S3L3.8C1] Plant Operations: Purchased Service | | <u>222,872.27</u> | <u>202,290.04</u> |

Group : [S3L3.9C1] Plant Operations: Supplies & Expenses

| | | | |
|--|------------------|------------------|------------------|
| Subgroup : None | | | |
| 5115.00 | SUPP & EXP PLANT | 46,368.97 | 54,562.46 |
| Subtotal : None | | <u>46,368.97</u> | <u>54,562.46</u> |
| Total [S3L3.9C1] Plant Operations: Supplies & Expenses | | <u>46,368.97</u> | <u>54,562.46</u> |

Group : [S3L3.10C1] Plant Operatins: Utilities

| | | | |
|--|------------------|-------------------|-------------------|
| Subgroup : None | | | |
| 5121.00 | ELECTRICITY | 126,816.38 | 126,524.06 |
| 5122.00 | WATER & SEWERAGE | 24,450.95 | 24,033.35 |
| 5124.00 | GAS | 55,427.17 | 61,089.97 |
| Subtotal : None | | <u>206,694.50</u> | <u>211,647.38</u> |
| Total [S3L3.10C1] Plant Operatins: Utilities | | <u>206,694.50</u> | <u>211,647.38</u> |

Group : [S3L3.13C1] Dietician: Salaries

| | | | |
|---------------------------------------|--------------------|------------------|------------------|
| Subgroup : None | | | |
| 5231.00 | SALARIES DIETICIAN | 57,384.40 | 52,812.00 |
| Subtotal : None | | <u>57,384.40</u> | <u>52,812.00</u> |
| Total [S3L3.13C1] Dietician: Salaries | | <u>57,384.40</u> | <u>52,812.00</u> |

Group : [S3L3.16C1] Dietician: Purchased Service

| | | | |
|--|----------------------|-----------------|-----------------|
| Subgroup : None | | | |
| 5233.00 | PURCH SERV DIETICIAN | 2,653.75 | 1,207.00 |
| Subtotal : None | | <u>2,653.75</u> | <u>1,207.00</u> |
| Total [S3L3.16C1] Dietician: Purchased Service | | <u>2,653.75</u> | <u>1,207.00</u> |

Group : [S3L3.18C1] Dietary: Salaries

| | | | |
|-------------------------------------|------------------|-------------------|-------------------|
| Subgroup : None | | | |
| 5205.00 | SALARIES DIETARY | 467,557.68 | 458,297.69 |
| Subtotal : None | | <u>467,557.68</u> | <u>458,297.69</u> |
| Total [S3L3.18C1] Dietary: Salaries | | <u>467,557.68</u> | <u>458,297.69</u> |

Group : [S3L3.21C1] Dietary: Food

| | | | |
|---------------------------------|----------|-------------------|-------------------|
| Subgroup : None | | | |
| 5220.00 | RAW FOOD | 364,102.30 | 342,671.79 |
| Subtotal : None | | <u>364,102.30</u> | <u>342,671.79</u> |
| Total [S3L3.21C1] Dietary: Food | | <u>364,102.30</u> | <u>342,671.79</u> |

Group : [S3L3.22C1] Dietary: Purchased Service

| | | | |
|--|--------------------|-----------------|-----------------|
| Subgroup : None | | | |
| 5234.00 | PURCH SERV DIETARY | 4,665.00 | 2,280.00 |
| Subtotal : None | | <u>4,665.00</u> | <u>2,280.00</u> |
| Total [S3L3.22C1] Dietary: Purchased Service | | <u>4,665.00</u> | <u>2,280.00</u> |

Group : [S3L3.23C1] Dietary: Supplies & Expenses

Subgroup : None

| | | | |
|--|---------------------------------------|------------|-------------|
| 5235.00 | SUPP & EXP DIETARY | 35,767.02 | 37,762.50 |
| Subtotal : None | | 35,767.02 | 37,762.50 |
| Total [S3L3.23C1] | Dietary: Supplies & Expenses | 35,767.02 | 37,762.50 |
| | | | |
| Group : [S3L3.24C1] Housekeeping / Laundry: Salaries | | | |
| Subgroup : [S3L3.24C1] Housekeeping Salries | | | |
| 5410.00 | SALARIES HOUSEKEEPING | 335,594.31 | 319,266.83 |
| Subtotal [S3L3.24C1] Housekeeping Salries | | 335,594.31 | 319,266.83 |
| | | | |
| Subgroup : [S3L3.24C1] Laundry Salaries | | | |
| 5310.00 | SALARIES LAUNDRY | 112,516.93 | 118,934.45 |
| Subtotal [S3L3.24C1] Laundry Salaries | | 112,516.93 | 118,934.45 |
| | | | |
| Total [S3L3.24C1] | Housekeeping / Laundry: Salaries | 448,111.24 | 438,201.28 |
| | | | |
| Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense | | | |
| Subgroup : [S3L3.28C1] Housekeeping Supplies & Expenses | | | |
| 5420.00 | SUPP & EXP HOUSEKEEPING | 46,322.05 | 39,660.44 |
| Subtotal [S3L3.28C1] Housekeeping Supplies & Expenses | | 46,322.05 | 39,660.44 |
| | | | |
| Subgroup : [S3L3.28C1] Laundry Supplies & Expense | | | |
| 5330.00 | SUPP & EXP LAUNDRY | 10,045.59 | 5,479.33 |
| Subtotal [S3L3.28C1] Laundry Supplies & Expense | | 10,045.59 | 5,479.33 |
| | | | |
| Total [S3L3.28C1] | Housekeeping / Laundry: Supplies & | 56,367.64 | 45,139.77 |
| | | | |
| Group : [S3L3.29C1] Housekeepong / Laundry: Linen & Bedding | | | |
| Subgroup : None | | | |
| 5340.00 | LAUNDRY-LINEN & BEDDING | 4,355.76 | 9,791.85 |
| Subtotal : None | | 4,355.76 | 9,791.85 |
| Total [S3L3.29C1] | Housekeepong / Laundry: Linen & Be | 4,355.76 | 9,791.85 |
| | | | |
| Group : [S3L3.31C1] Quality Assurance (QA) Professional: Salaires | | | |
| Subgroup : None | | | |
| 6025.00 | SALARIES QA/PROGRAM DIRECTOR | 104,925.20 | 81,963.66 |
| 7842.75 | SALARIES- QA ASSURANCE SPECIAL | 0.00 | 21,900.93 |
| Subtotal : None | | 104,925.20 | 103,864.59 |
| Total [S3L3.31C1] | Quality Assurance (QA) Professional: | 104,925.20 | 103,864.59 |
| | | | |
| Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries | | | |
| Subgroup : None | | | |
| 6062.00 | SALARY SCHEDULER | 66,757.54 | 85,141.65 |
| 6063.00 | SALARIES UNIT CLERK | 54,092.49 | 52,920.32 |
| 6505.00 | SALARIES MEDICAL RECORDS | 54,748.61 | 47,742.94 |
| Subtotal : None | | 175,598.64 | 185,804.91 |
| Total [S3L3.36C1] | Unit Clerks & Medical Records: Salari | 175,598.64 | 185,804.91 |
| | | | |
| Group : [S3L3.39C1] Unit Clerks & Medical Records: Purchased Service | | | |
| Subgroup : None | | | |
| 6535.00 | MEDICAL RECORDS CONSULT | 1,764.00 | 1,764.00 |
| Subtotal : None | | 1,764.00 | 1,764.00 |
| Total [S3L3.39C1] | Unit Clerks & Medical Records: Purch | 1,764.00 | 1,764.00 |
| | | | |
| Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries | | | |
| Subgroup : [S3L3.40C1] MMQ Salaries | | | |
| 6506.00 | SALARIES MMQ NURSE | 145,873.95 | 151,215.76 |
| Subtotal [S3L3.40C1] MMQ Salaries | | 145,873.95 | 151,215.76 |
| | | | |
| Subgroup : [S3L3.40C1] MDS Salaries | | | |
| 6026.00 | SALARIES MDS/CASE MNGR | 199,067.13 | 174,019.29 |
| 6026.10 | CONTRA SALARIES MDS/CASE MGR | (1,149.05) | 0.00 |
| Subtotal [S3L3.40C1] MDS Salaries | | 197,918.08 | 174,019.29 |
| | | | |
| Total [S3L3.40C1] | Mgmt. Minute Questionnaire (MMQ) E | 343,792.03 | 325,235.05 |
| | | | |
| Group : [S3L3.43C1] MMQ Evaluation Nurse/MDS Coordinator: Purchased Service | | | |
| Subgroup : [S3L3.43C1] MDS Purchase Service | | | |
| 6502.00 | NURSING CONSULTANT | 100,109.90 | 75,209.95 |
| 6503.00 | MDS/PPS CONSULTANTS | 8,000.00 | 8,000.00 |
| Subtotal [S3L3.43C1] MDS Purchase Service | | 108,109.90 | 83,209.95 |
| | | | |
| Total [S3L3.43C1] | MMQ Evaluation Nurse/MDS Coordin | 108,109.90 | 83,209.95 |
| | | | |
| Group : [S3L3.48C1] Social Service Worker: Salaries | | | |
| Subgroup : None | | | |
| 6810.00 | SALARIES SOCIAL SERVICE | 190,416.76 | 166,240.32 |
| Subtotal : None | | 190,416.76 | 166,240.32 |
| Total [S3L3.48C1] | Social Service Worker: Salaries | 190,416.76 | 166,240.32 |
| | | | |
| Group : [S3L3.51C1] Social Service Worker: Purchased Service | | | |
| Subgroup : None | | | |
| 6830.00 | PURCH SERV SOCIAL SERVICE | 15,360.00 | 12,784.00 |
| Subtotal : None | | 15,360.00 | 12,784.00 |
| Total [S3L3.51C1] | Social Service Worker: Purchased Se | 15,360.00 | 12,784.00 |
| | | | |
| Group : [S3L3.60C1] Direct Restorative Therapy: Salaries | | | |
| Subgroup : None | | | |
| 7842.39 | REHAB MANAGER | 95,556.00 | 89,843.00 |
| 7842.40 | CONTRA SALARIES REHAB MNGT | 0.00 | (17,385.80) |
| 7842.62 | SALARIES PT | 132,476.97 | 114,671.91 |
| 7842.68 | PURCHASE SERVICES PT | 11,655.95 | 21,358.73 |
| 7842.69 | CONTRA SALARIES PT | (1,230.00) | 0.00 |
| 7842.72 | SALARIES PTA | 216,555.50 | 187,757.38 |

| | | | |
|-------------------|--------------------------------------|------------|------------|
| 7843.62 | SALARIES OT | 196,860.62 | 218,230.09 |
| 7843.69 | CONTRA SALARIES OT | 7,276.81 | 6,286.50 |
| 7843.72 | SALARIES COTA | 118,985.15 | 89,029.30 |
| 7844.62 | SALARIES SLP | 82,292.99 | 47,391.46 |
| 7844.69 | CONTRA SALARIES SLP | 0.00 | (435.00) |
| Subtotal : None | | 860,429.99 | 756,747.57 |
| Total [S3L3.60C1] | Direct Restorative Therapy: Salaries | 860,429.99 | 756,747.57 |

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

| | | | |
|-------------------|---------------------------------------|-----------|-----------|
| Subgroup : None | | | |
| 7841.75 | PURCH SERV RESP THER | 4,575.00 | 0.00 |
| 7842.00 | PURCH SVC REHAB CONSULTANT | 8,239.70 | 4,845.00 |
| 7842.20 | PHYS THER PART A | 168.80 | 0.00 |
| 7842.79 | PHYS THER SUPPLIES | 6,208.49 | 3,848.48 |
| 7843.20 | OCCUP THER PART A | 84.40 | 0.00 |
| 7843.68 | PURCHASE SERVICES OT | 4,320.61 | 0.00 |
| 7844.20 | SPEECH/LANG PART A | 2,428.19 | 780.00 |
| 7844.50 | SPEECH/LANG PART B | 1,256.57 | 486.00 |
| 7844.68 | PURCHASE SERVICES SLP | 9,890.85 | 14,308.50 |
| 7844.80 | SPEECH/LANG MGD CARE | 790.00 | 0.00 |
| Subtotal : None | | 37,962.61 | 24,267.98 |
| Total [S3L3.62C1] | Direct Restorative Therapy: Consultan | 37,962.61 | 24,267.98 |

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

| | | | |
|-------------------|--|------------|------------|
| Subgroup : None | | | |
| 7021.00 | SALARIES ACTIVITIES | 228,306.32 | 210,289.33 |
| Subtotal : None | | 228,306.32 | 210,289.33 |
| Total [S3L3.64C1] | Recreational Therapy/Activities: Salar | 228,306.32 | 210,289.33 |

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

| | | | |
|-------------------|---------------------------------------|-----------|-----------|
| Subgroup : None | | | |
| 5125.00 | CABLE TELEVISION | 17,646.69 | 17,539.43 |
| 7022.00 | PURCH SERV ACTIVITIES | 4,045.00 | 3,503.94 |
| Subtotal : None | | 21,691.69 | 21,043.37 |
| Total [S3L3.67C1] | Recreational Therapy/Activities: Purc | 21,691.69 | 21,043.37 |

Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses

| | | | |
|-------------------|---------------------------------------|----------|----------|
| Subgroup : None | | | |
| 7023.00 | SUPP & EXP ACTIVITIES | 4,758.86 | 3,455.67 |
| Subtotal : None | | 4,758.86 | 3,455.67 |
| Total [S3L3.68C1] | Recreational Therapy/Activities: Supp | 4,758.86 | 3,455.67 |

Group : [S3L3.82C1] Physician Services: Medical Director

| | | | |
|-------------------|--------------------------------------|-----------|-----------|
| Subgroup : None | | | |
| 6511.00 | MEDICAL DIRECTOR | 41,250.00 | 24,850.00 |
| 6512.00 | SUB-ACUTE MEDICAL DIRECTOR | 0.00 | 6,000.00 |
| Subtotal : None | | 41,250.00 | 30,850.00 |
| Total [S3L3.82C1] | Physician Services: Medical Director | 41,250.00 | 30,850.00 |

Group : [S3L3.85C1] Physician Services: Employee Physicals

| | | | |
|-------------------|-------------------------------------|----------|-----------|
| Subgroup : None | | | |
| 6514.00 | EMPLOYEE PHYSICALS | 9,680.00 | 10,472.00 |
| Subtotal : None | | 9,680.00 | 10,472.00 |
| Total [S3L3.85C1] | Physician Services: Employee Physic | 9,680.00 | 10,472.00 |

Group : [S3L3.87C1] Legend Drugs

| | | | |
|-------------------|-------------------------|------------|------------|
| Subgroup : None | | | |
| 7825.10 | PHARMAY PRIVATE | 766.03 | 625.45 |
| 7825.20 | PHARMACY PART A | 117,805.53 | 116,986.72 |
| 7825.30 | PHARMACY MEDICAID | 33,732.14 | 10,726.08 |
| 7825.80 | PHARMACY MGD CARE | 72,991.50 | 52,715.92 |
| 7826.20 | IV THER PART A | 26,986.56 | 7,732.67 |
| 7826.30 | IV THER MEDICAID | 0.00 | 1,686.97 |
| 7826.80 | IV THER MGD CARE | 3,691.31 | 2,775.00 |
| 7830.20 | LAB PART A | 17,562.25 | 24,402.44 |
| 7830.80 | LAB MGD CARE | 10,253.94 | 12,275.05 |
| 7832.10 | RADIOLOGY PRIVATE | 0.00 | 25.00 |
| 7832.20 | RADIOLOGY PART A | 3,850.09 | 3,872.28 |
| 7832.30 | RADIOLOGY MEDICAID | 1,877.71 | 0.00 |
| 7832.80 | RADIOLOGY MGD CARE | 3,269.75 | 1,782.58 |
| 7841.10 | RESP THER/02 PRIVATE | 0.00 | (620.00) |
| 7841.70 | RESP THER/02 VA | 18,880.79 | 2,092.84 |
| 7841.78 | RESP THER/02 SUPPLIES | 3,456.44 | 18,829.12 |
| 7854.20 | AMBULANCE PART A | 78,666.00 | 19,472.32 |
| 7854.30 | AMBULANCE MEDICAID | 1,580.06 | 0.00 |
| 7854.80 | AMBULANCE MGD CARE | 30,776.00 | 14,020.00 |
| 7894.10 | COMP MED EQUIP PRIVATE | 7,535.00 | 1,060.00 |
| 7894.20 | COMP MED EQUIP PART A | 13,236.32 | 6,507.09 |
| 7894.30 | COMP MED EQUIP MEDICAID | 8,862.50 | 5,088.00 |
| 7894.80 | COMP MED EQUIP MGD CARE | 6,560.00 | 2,611.00 |
| Subtotal : None | | 462,339.92 | 304,666.53 |
| Total [S3L3.87C1] | Legend Drugs | 462,339.92 | 304,666.53 |

Group : [S3L3.89C1] House Supplies Not Resold

| | | | |
|-------------------|---------------------------|------------|------------|
| Subgroup : None | | | |
| 4427.00 | COVID TESTING | 0.00 | 314,955.00 |
| 6522.00 | SUPP & EXP NURSING | 299,077.04 | 279,291.14 |
| Subtotal : None | | 299,077.04 | 594,246.14 |
| Total [S3L3.89C1] | House Supplies Not Resold | 299,077.04 | 594,246.14 |

Group : [S3L3.92C1] Pharmacy Consultant

| | | | |
|-----------------|---------------------|----------|----------|
| Subgroup : None | | | |
| 6530.00 | PHARMACY CONSULTANT | 4,508.00 | 3,381.00 |

| | | | |
|--|-----------------------------------|--------------|--------------|
| Subtotal : None | | 4,508.00 | 3,381.00 |
| Total [S3L3.92C1] | Pharmacy Consultant | 4,508.00 | 3,381.00 |
| | | | |
| Group : [S3L4.1C1] Depreciaton | | | |
| Subgroup : [S3L4.1C Building Depreciation | | | |
| 4550.00 | DEPREC BUILDING | 620,102.06 | 620,102.07 |
| Subtotal [S3L4.1C1A] Building Depreciation | | 620,102.06 | 620,102.07 |
| | | | |
| Subgroup : [S3L4.1C Improvements Depreciation | | | |
| 4560.00 | DEPREC BLDG IMPROVEMENTS | 18,334.40 | 17,811.68 |
| 4565.00 | DEPREC LAND IMPROVEMENTS | 1,493.40 | 1,493.40 |
| Subtotal [S3L4.1C1B] Improvements Depreciation | | 19,827.80 | 19,305.08 |
| | | | |
| Subgroup : [S3L4.1C Equipment Depreciation | | | |
| 4570.00 | DEPREC EQUIPMENT | 89,221.05 | 83,732.12 |
| 4570.10 | DEPREC COMPUTER EQUIPMENT | 23,672.09 | 16,381.86 |
| Subtotal [S3L4.1C1C] Equipment Depreciation | | 112,893.14 | 100,113.98 |
| | | | |
| Subgroup : [S3L4.1C Software Depreciaton | | | |
| 4575.00 | DEPREC SOFTWARE | 126.03 | 756.60 |
| Subtotal [S3L4.1C1D] Software Depreciaton | | 126.03 | 756.60 |
| | | | |
| Total [S3L4.1C1] | Depreciaton | 752,949.03 | 740,277.73 |
| | | | |
| Group : [S3L4.2C1] Long Term Interest Expense SNF-CR | | | |
| Subgroup : None | | | |
| 4520.10 | INTEREST EXPENSE BANK A BOND | 0.00 | 42,220.48 |
| 4525.00 | INTEREST EXPENSE BOND | 1,464,933.79 | 1,584,137.53 |
| 4528.00 | AMORT MORT ACQ COSTS | 16,158.33 | 16,253.62 |
| Subtotal : None | | 1,481,092.12 | 1,642,611.63 |
| Total [S3L4.2C1] | Long Term Interest Expense SNF-CR | 1,481,092.12 | 1,642,611.63 |
| | | | |
| Group : [S3L4.6C1] Building Insurance Expense-SNF-CR | | | |
| Subgroup : None | | | |
| 4590.00 | INSURANCE BLDG & EQUIP | 17,869.42 | 17,486.57 |
| Subtotal : None | | 17,869.42 | 17,486.57 |
| Total [S3L4.6C1] | Building Insurance Expense-SNF-CR | 17,869.42 | 17,486.57 |
| | | | |
| Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR | | | |
| Subgroup : None | | | |
| 4538.00 | LEASE PAYMENTS | 11,537.11 | 10,809.43 |
| Subtotal : None | | 11,537.11 | 10,809.43 |
| Total [S3L4.12C1] | Other Fixed Cost Expense-SNF-CR | 11,537.11 | 10,809.43 |
| | | | |
| Group : [CLA-53.01] LA-Group Health/Life | | | |
| Subgroup : None | | | |
| 4415.00 | GROUP HEALTH INS | 676,051.01 | 705,183.98 |
| 4416.00 | GROUP DENTAL | (1,847.64) | 3,474.30 |
| 4417.00 | GROUP VISION | (148.37) | 81.20 |
| 4418.00 | GROUP LIFE/DISABILITY | (1,052.04) | 7,059.58 |
| Subtotal : None | | 673,002.96 | 715,799.06 |
| Total [CLA-53.01] | LA-Group Health/Life | 673,002.96 | 715,799.06 |
| | | | |
| Group : [CLA-53.02] LA-Employee Pensions | | | |
| Subgroup : None | | | |
| 4419.00 | 403B MATCH | 7,757.62 | 0.00 |
| Subtotal : None | | 7,757.62 | 0.00 |
| Total [CLA-53.02] | LA-Employee Pensions | 7,757.62 | 0.00 |
| | | | |
| Group : [CLA-53.03] LA-Employee Benefits | | | |
| Subgroup : None | | | |
| 4153.00 | CORI EXPENSE | 11,980.34 | 12,185.91 |
| 4252.00 | TUITION & EDUCATION | 17,541.09 | 3,086.07 |
| 4329.00 | OTHER EMP BENEFITS | 25,702.41 | 18,804.11 |
| Subtotal : None | | 55,223.84 | 34,076.09 |
| Total [CLA-53.03] | LA-Employee Benefits | 55,223.84 | 34,076.09 |
| | | | |
| Group : [CLA-53.04] LA-Payroll Taxes | | | |
| Subgroup : None | | | |
| 4400.00 | P/R TAXES TOTAL | 790,735.71 | 742,997.85 |
| Subtotal : None | | 790,735.71 | 742,997.85 |
| Total [CLA-53.04] | LA-Payroll Taxes | 790,735.71 | 742,997.85 |
| | | | |
| Group : [CLA-53.05] LA-Workers Comp | | | |
| Subgroup : None | | | |
| 4425.00 | WORKERS COMP | 124,049.57 | 155,519.47 |
| Subtotal : None | | 124,049.57 | 155,519.47 |
| Total [CLA-53.05] | LA-Workers Comp | 124,049.57 | 155,519.47 |
| | | | |
| NET (INCOME) LOSS | | 0.00 | 0.00 |
| | | | |
| Sum of Account Groups | | 0.00 | 0.00 |

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