

Client: **A442764 - Marie Esther Health Center, Inc.**
Engagement: **MDMC 2023 - Marie Esther Health Center, 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	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
Group : [BS]	Balance Sheet Accounts					
Subgroup : None						
1101-010	CASH - MONEY MARKET	0.00	1,385,137.00		0.00	1,385,137.00
1102-010	PETTY CASH	900.00	900.00		0.00	900.00
1118-010	CASH-PAYROLL	0.00	4,203.00		0.00	4,203.00
1119-010	CASH CHKG - CITIZENS MARIE EST	627,613.00	65,549.00		0.00	65,549.00
1121-010	CASH CHKG - DEDHAM MARIE EST	1,093,542.00	(74,147.00)		0.00	(74,147.00)
1122-010	CASH-INVESTMENTS	25,359.00	0.00		0.00	0.00
1300-010	ACCTS REC-PRIVATE-SNF	9,804.00	13,804.00		0.00	13,804.00
1302-010	ACCTS REC-MEDICAID-SNF	211,854.00	480,238.00		0.00	480,238.00
1304-010	ACCTS REC-MEDICARE A-SNF	10,155.00	42,707.00		0.00	42,707.00
1305-010	ACCTS REC-MEDICARE B-SNF	4,909.00	8,042.00		0.00	8,042.00
1305-019	ACCTS REC-MEDICARE B-SNF	778.00	0.00		0.00	0.00
1308-010	ACCTS REC-MANAGED CARE/HMO-SNF	47,243.00	177,500.00		0.00	177,500.00
1329-010	BAD DEBT RESERVE	(10,000.00)	(14,662.00)		0.00	(14,662.00)
1346-010	EXCHANGE	5,911.00	0.00		0.00	0.00
1346-019	EXCHANGE	(270.00)	0.00		0.00	0.00
1530-010	PREPAID INSURANCE	14,999.00	39,190.00		0.00	39,190.00
1538-010	INVENTORY	4,565.00	4,565.00		0.00	4,565.00
1580-010	PREPAID EXPENSES-OTHER	11,513.00	14,812.00		0.00	14,812.00
1724-010	DUE FROM AFFILIATE - OTHER	(867.00)	485.00		0.00	485.00
1737-010	GOODWILL	300,000.00	300,000.00		0.00	300,000.00
1738-010	ACCUM AMORT:GOODWILL	(120,000.00)	(150,000.00)		0.00	(150,000.00)
1740-010	DEFERRED FINANCE FEES	73,616.00	73,616.00		0.00	73,616.00
1743-010	ACCUM AMORT FINANCE FEES	(3,806.00)	(11,117.00)		0.00	(11,117.00)
1902-010	LAND	1,300,000.00	1,300,000.00		0.00	1,300,000.00
1905-010	LAND IMPROVEMENTS	0.00	1,200.00		0.00	1,200.00
1909-010	ACCUM DEPREC-LAND IMPROVEMENTS	0.00	(10.00)		0.00	(10.00)
1912-010	BUILDING	1,710,000.00	1,710,000.00		0.00	1,710,000.00
1919-010	ACCUM DEPREC-BUILDING	(163,875.00)	(206,625.00)		0.00	(206,625.00)
1922-010	BUILDING IMPROVEMENTS	536,606.00	2,597,139.00		0.00	2,597,139.00
1929-010	ACCUM DEPR-BUILD IMPROVEMENTS	(36,093.00)	(136,685.00)		0.00	(136,685.00)
1935-010	OTHER IMPROVEMENTS	168,966.00	179,374.00		0.00	179,374.00
1936-010	ACCUM DEPREC-OTHER IMPROVEMENT	(83,586.00)	(118,537.00)		0.00	(118,537.00)
1952-010	FURNITURE & EQUIPMENT	1,008,076.00	1,164,875.00		0.00	1,164,875.00
1959-010	ACCUM DEPREC-FURN & EQUIPMENT	(830,634.00)	(961,249.00)		0.00	(961,249.00)
1962-010	AUTO	75,899.00	75,899.00		0.00	75,899.00
1969-010	ACCUM DEPREC-AUTO	(16,304.00)	(31,484.00)		0.00	(31,484.00)
1970-010	CONSTRUCTION IN PROGRESS	2,087,522.00	1,887,316.00		0.00	1,887,316.00
1972-010	COMPUTER EQUIPMENT	13,743.00	17,131.00		0.00	17,131.00
1979-010	ACCUM DEPREC-COMPUTER EQUIPMEN	(4,730.00)	(9,713.00)		0.00	(9,713.00)
1982-010	SOFTWARE	7,875.00	7,875.00		0.00	7,875.00
1989-010	ACCUM AMORT-SOFTWARE	(1,117.00)	(3,755.00)		0.00	(3,755.00)
2102-010	ACCOUNTS PAYABLE-TRADE	(381,432.00)	(318,194.00)		0.00	(318,194.00)
2165-010	UNEARNED INCOME	0.00	(24,625.00)		0.00	(24,625.00)
2170-010	ACCRUED EXPENSES-OPERATING	(252,568.00)	(236,879.00)		0.00	(236,879.00)
2306-010	MORTGAGE - S/T	0.00	(71,181.00)		0.00	(71,181.00)
2514-010	W/H FEDERAL INCOME TAXES	0.00	(702.00)		0.00	(702.00)
2516-010	W/H FICA TAXES	0.00	(454.00)		0.00	(454.00)
2517-010	W/H MEDICARE TAXES	0.00	(106.00)		0.00	(106.00)
2526-010	W/H STATE INC TAX - MA	0.00	(331.00)		0.00	(331.00)
2536-010	W/H GARNISHMENTS	0.00	(2.00)		0.00	(2.00)
2538-010	FAMILY MEDICAL LEAVE TAX	0.00	(35.00)		0.00	(35.00)
2540-010	LIFE INSURANCE WITHHELD	0.00	(22.00)		0.00	(22.00)
2550-010	ACCRUED PAYROLL	(61,111.00)	(62,131.00)		0.00	(62,131.00)
2560-010	ACCRUED FICA TAXES	(6,384.00)	(6,506.00)		0.00	(6,506.00)
2564-010	ACCD BONUS	(6,000.00)	(8,708.00)		0.00	(8,708.00)
2565-010	ACCD VACATION	(83,452.00)	(85,051.00)		0.00	(85,051.00)
2568-010	ACCD PENSION/401(K)	(485.00)	(780.00)		0.00	(780.00)
2744-010	DUE TO MEDICAID	(40,249.00)	(119,973.00)		0.00	(119,973.00)
2910-010	MORTGAGE- L/T	(4,337,239.00)	(6,034,723.00)		0.00	(6,034,723.00)
3251-010	UNRESTRICTED NET ASSETS	50,239.00	1,570,078.00		0.00	1,570,078.00
3251-011	UNRESTRICTED NET ASSETS	387,832.00	548,679.00		0.00	548,679.00
3251-012	UNRESTRICTED NET ASSETS	120.00	120.00		0.00	120.00
3251-013	UNRESTRICTED NET ASSETS	289,221.00	400,873.00		0.00	400,873.00
3251-014	UNRESTRICTED NET ASSETS	131,892.00	183,626.00		0.00	183,626.00
3251-015	UNRESTRICTED NET ASSETS	118,523.00	163,679.00		0.00	163,679.00
3251-016	UNRESTRICTED NET ASSETS	204,990.00	214,990.00		0.00	214,990.00
3251-017	UNRESTRICTED NET ASSETS	223,308.00	303,304.00		0.00	303,304.00
3251-018	UNRESTRICTED NET ASSETS	0.00	18,373.00		0.00	18,373.00
3251-019	UNRESTRICTED NET ASSETS	(4,331,308.00)	(6,314,672.00)		0.00	(6,314,672.00)
3400-010	RETAINED EARNINGS	(293.00)	(293.00)		0.00	(293.00)
Subtotal : None		(14,230.00)	(48,073.00)		0.00	(48,073.00)
Total [BS] Balance Sheet Accounts		(14,230.00)	(48,073.00)		0.00	(48,073.00)

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Account	Description	PP-1 12/31/2022	FS 12/31/2023	JE Ref #	CAIDJE	CAID 12/31/2023
Group : [PL] P & L Accounts						
Subgroup : None						
30212	REVENUE - HOSPICE	(235,175.00)	0.00		(108,710.51)	(108,710.51)
				CAIDJE -	(108,710.51)	
30225	REVENUE - MEDICAID EAEDC	(385,378.00)	0.00		(498,608.05)	(498,608.05)
				CAIDJE -	(498,608.05)	
30226	Patient Resource Income	(89,154.00)	0.00		(62,115.00)	(62,115.00)
				CAIDJE -	(62,115.00)	
32500	REVENUE - SCO	(1,853,459.00)	0.00		(1,805,462.57)	(1,805,462.57)
				CAIDJE -	(1,805,462.57)	
4000-010	PRIVATE ROOM & BOARD:SNF	(787,734.00)	(511,700.00)		0.00	(511,700.00)
4000-018	PRIVATE ROOM & BOARD:SNF	18,190.00	0.00		0.00	0.00
4000-019	PRIVATE ROOM & BOARD:SNF	(4,886.00)	(17,822.00)		0.00	(17,822.00)
4025-010	ANCILLARY ALLOW:PRIV SNF	(9,845.00)	(6,396.00)		0.00	(6,396.00)
4025-018	ANCILLARY ALLOW:PRIV SNF	80.00	0.00		0.00	0.00
4025-019	ANCILLARY ALLOW:PRIV SNF	(20,320.00)	(17,960.00)		0.00	(17,960.00)
4050-010	MEDICAID ROOM & BOARD:SNF	(368,090.00)	(660,000.00)		170,825.51	(489,174.49)
				CAIDJE -	62,115.00	
				CAIDJE -	108,710.51	
4050-019	MEDICAID ROOM & BOARD:SNF	(3,416,602.00)	(3,542,041.00)		498,608.05	(3,043,432.95)
				CAIDJE -	498,608.05	
4058-010	ROOM & BOARD ALLOW:SNF	349,221.00	453,903.00		0.00	453,903.00
4058-019	ROOM & BOARD ALLOW:SNF	1,761,027.00	1,303,422.00		0.00	1,303,422.00
4063-010	DRUGS & PHARMACY:MD SNF	0.00	(19.00)		0.00	(19.00)
4075-010	ANCILLARY ALLOWNCE:MD SNF	0.00	19.00		0.00	19.00
4100-010	MEDICARE A R & B:SNF	(473,803.00)	(206,128.00)		0.00	(206,128.00)
4100-019	MEDICARE A R & B:SNF	(25,078.00)	(13,600.00)		0.00	(13,600.00)
4111-010	PHYSICAL THERAPY:MC A SNF	(95,260.00)	(27,795.00)		0.00	(27,795.00)
4112-010	SPEECH THERAPY:MC A SNF	(1,900.00)	(800.00)		0.00	(800.00)
4112-019	SPEECH THERAPY:MC A SNF	(900.00)	0.00		0.00	0.00
4113-010	DRUGS & PHARMACY:MC A SNF	(18,362.00)	(10,729.00)		0.00	(10,729.00)
4114-010	MEDICAL SUPPLIES:MC A SNF	(354.00)	0.00		0.00	0.00
4115-010	LABORATORY:MC A SNF	(5,209.00)	(1,312.00)		0.00	(1,312.00)
4117-010	X-RAY:MC A SNF	(522.00)	0.00		0.00	0.00
4118-010	OCCUP THERAPY:MC A SNF	(94,210.00)	(38,655.00)		0.00	(38,655.00)
4125-010	CONTRACT ALLOW:MC A SNF	218,072.00	82,128.00		0.00	82,128.00
4130-010	OTHER ROOM & BOARD:SNF	(1,164,859.00)	(3,269,621.00)		1,805,462.57	(1,464,158.43)
				CAIDJE -	1,805,462.57	
4130-019	OTHER ROOM & BOARD:SNF	(88,089.00)	0.00		0.00	0.00
4138-010	ROOM & BOARD ALLOW:SNF	989,251.00	1,204,749.00		0.00	1,204,749.00
4138-019	ROOM & BOARD ALLOW:SNF	163,794.00	(189,310.00)		0.00	(189,310.00)
4140-010	OXYGEN:OTH SNF	0.00	(666.00)		0.00	(666.00)
4141-010	PHYSICAL THERAPY:OTH SNF	(27,990.00)	(30,220.00)		0.00	(30,220.00)
4141-019	PHYSICAL THERAPY:OTH SNF	(2,215.00)	0.00		0.00	0.00
4142-010	SPEECH THERAPY:OTH SNF	0.00	(1,200.00)		0.00	(1,200.00)
4143-010	DRUGS & PHARMACY:OTH SNF	(11,292.00)	(4,592.00)		0.00	(4,592.00)
4145-010	LABORATORY:OTH SNF	(3,110.00)	(2,634.00)		0.00	(2,634.00)
4148-010	OCCUP THERAPY:OTH SNF	(30,035.00)	(30,180.00)		0.00	(30,180.00)
4155-010	ANCILLARY ALLOW:OTH SNF	66,672.00	50,852.00		0.00	50,852.00
4161-010	PHYSICAL THERAPY:MC B	(162,969.00)	(202,837.00)		0.00	(202,837.00)
4161-019	PHYSICAL THERAPY:MC B	(39,600.00)	0.00		0.00	0.00
4162-010	SPEECH THERAPY:MC B	(8,750.00)	(9,650.00)		0.00	(9,650.00)
4163-010	DRUGS & PHARMACY:MC B	(33,441.00)	(4,557.00)		0.00	(4,557.00)
4165-010	LABORATORY:MC B	(2,100.00)	0.00		0.00	0.00
4168-010	OCCUPATIONAL THERAPY:MC B	(62,795.00)	(71,635.00)		0.00	(71,635.00)
4174-010	OTHER-MEDICARE PART B	0.00	1,080.00		0.00	1,080.00
4175-010	ANCILLARY ALLOWANCE:MC B	153,721.00	109,973.00		0.00	109,973.00
4311-010	OUTPATIENT PT REV	(26,573.00)	(34,987.00)		0.00	(34,987.00)
4312-010	OUTPATIENT OT REV	0.00	(250.00)		0.00	(250.00)
4375-010	ANCILLARY ALLOWANCE:MD ICF	13,131.00	27,937.00		0.00	27,937.00
4845-010	INTEREST INCOME	(29.00)	(37,878.00)		0.00	(37,878.00)
4855-010	CABLE/TELEVISION/TELEPHONE SAL	(19,480.00)	(28,740.00)		0.00	(28,740.00)
4858-010	GUEST SUITES REVENUE	(150,835.00)	(79,045.00)		0.00	(79,045.00)
4883-010	STATE STIMULUS INCOME	(129,023.00)	0.00		0.00	0.00
4886-010	GRANT AND FUNDRAISING INCOME	(78,854.00)	0.00		0.00	0.00
4887-010	OTHER INCOME - COVID TEST	(167,436.00)	(29,184.00)		0.00	(29,184.00)
4888-010	MISCELLANEOUS INCOME	(50,485.00)	(66,927.00)		0.00	(66,927.00)
4888-CLA	Provider Relief Funding	(12,301.00)	0.00		0.00	0.00
4889-010	ERC INCOME	0.00	(287,759.00)		0.00	(287,759.00)
5101-010	SAL-ADMINISTRATOR	104,020.00	108,909.00		0.00	108,909.00
5101-013	SAL-ADMINISTRATOR	8,274.00	9,491.00		0.00	9,491.00
5101-014	SAL-ADMINISTRATOR	608.00	2,382.00		0.00	2,382.00
5101-015	SAL-ADMINISTRATOR	1,922.00	1,936.00		0.00	1,936.00
5101-016	SAL-ADMINISTRATOR	10,000.00	6,000.00		0.00	6,000.00

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		12/31/2022	12/31/2023			12/31/2023
5101-017	SAL-ADMINISTRATOR	923.00	8,658.00		0.00	8,658.00
5115-010	SAL-OFFICE/CLERICAL	109,979.00	160,046.00		0.00	160,046.00
5115-011	SAL-OFFICE/CLERICAL	313.00	4,766.00		0.00	4,766.00
5115-013	SAL-OFFICE/CLERICAL	5,190.00	7,487.00		0.00	7,487.00
5115-014	SAL-OFFICE/CLERICAL	2,636.00	2,228.00		0.00	2,228.00
5115-015	SAL-OFFICE/CLERICAL	3,150.00	3,180.00		0.00	3,180.00
5115-017	SAL-OFFICE/CLERICAL	541.00	3,498.00		0.00	3,498.00
5120-010	MANAGEMENT/FINANCIAL SERVICES	330,000.00	353,100.00		0.00	353,100.00
5124-010	LEGAL FEES	3,338.00	2,500.00		0.00	2,500.00
5126-010	ACCOUNTING FEES	19,668.00	19,668.00		0.00	19,668.00
5128-010	OTHER PROFESSIONAL FEES	66,605.00	17,774.00		(13,552.00)	4,222.00
				CAIDJE -	(13,552.00)	
5129-010	TELEPHONE	32,111.00	33,787.00		0.00	33,787.00
5129-018	TELEPHONE	(80.00)	0.00		0.00	0.00
5131-010	ADVERTISING-HELP WANTED	10,663.00	33,769.00		0.00	33,769.00
5133-010	BUSINESS PROMOTION	7,752.00	24,158.00		0.00	24,158.00
5135-010	MEMBERSHIP DUES	11,006.00	16,932.00		0.00	16,932.00
5136-010	SUBSCRIPTIONS	63.00	63.00		0.00	63.00
5137-010	LICENSES	1,968.00	884.00		0.00	884.00
5138-010	OFFICE SUPPLIES	9,401.00	7,735.00		0.00	7,735.00
5140-010	COURIER & POSTAGE	2,569.00	2,706.00		0.00	2,706.00
5141-010	ADMIN-EQUIP RENTAL	5,681.00	6,819.00		0.00	6,819.00
5142-010	EMPLOYEE TRAVEL	37.00	1,851.00		0.00	1,851.00
5145-010	BANK CHARGES	4,511.00	4,645.00		0.00	4,645.00
5146-010	PAYROLL PROCESSING FEES	7,871.00	9,669.00		0.00	9,669.00
5148-010	DATA PROCESSING FEES	50,112.00	57,986.00		0.00	57,986.00
5149-010	OUTPATIENT SUPPLIES AND EXPENS	11.00	34.00		0.00	34.00
5160-010	AUTO EXPENSE	2,302.00	1,389.00		0.00	1,389.00
5170-010	INSURANCE-GENERAL	36,623.00	78,090.00		(41,387.70)	36,702.30
				CAIDJE -	(41,387.70)	
5360-010	FICA EXPENSE	197,811.00	194,740.00		0.00	194,740.00
5361-010	STATE UNEMPLOYMENT TAXES	44,188.00	51,646.00		0.00	51,646.00
5362-010	FAMILY MEDICAL LEAVE TAX	9,255.00	8,191.00		0.00	8,191.00
5362-011	FAMILY MEDICAL LEAVE TAX	7.00	0.00		0.00	0.00
5363-010	WORKMANS COMP INSURANCE	42,309.00	49,911.00		0.00	49,911.00
5364-010	HEALTH WELFARE INSURANCE	151,798.00	155,603.00		0.00	155,603.00
5366-010	PENSION EXPENSE	2,778.00	8,077.00		0.00	8,077.00
5370-010	SEMINARS & MEETINGS	1,400.00	1,205.00		0.00	1,205.00
5371-010	EDUCATION-STAFF	0.00	1,175.00		0.00	1,175.00
5378-010	EMPLOYEE RELATIONS	10,369.00	9,951.00		0.00	9,951.00
5380-010	OTHER BENEFITS	4,273.00	6,103.00		0.00	6,103.00
5501-010	SAL-MAINT SUPERVISOR	45,401.00	48,384.00		0.00	48,384.00
5501-011	SAL-MAINT SUPERVISOR	109.00	316.00		0.00	316.00
5501-013	SAL-MAINT SUPERVISOR	2,795.00	4,190.00		0.00	4,190.00
5501-014	SAL-MAINT SUPERVISOR	(263.00)	0.00		0.00	0.00
5501-015	SAL-MAINT SUPERVISOR	831.00	840.00		0.00	840.00
5501-017	SAL-MAINT SUPERVISOR	0.00	512.00		0.00	512.00
5515-010	SAL-MAINTENANCE STAFF	45,650.00	43,865.00		0.00	43,865.00
5515-011	SAL-MAINTENANCE STAFF	205.00	173.00		0.00	173.00
5515-013	SAL-MAINTENANCE STAFF	4,266.00	3,390.00		0.00	3,390.00
5515-014	SAL-MAINTENANCE STAFF	1,756.00	362.00		0.00	362.00
5515-015	SAL-MAINTENANCE STAFF	750.00	760.00		0.00	760.00
5515-017	SAL-MAINTENANCE STAFF	820.00	462.00		0.00	462.00
5538-010	MAINTENANCE SUPPLIES	15,225.00	13,410.00		0.00	13,410.00
5539-010	MAINTENANCE & REPAIRS	14,963.00	30,659.00		0.00	30,659.00
5543-010	GROUNDKEEPING	21,134.00	16,295.00		0.00	16,295.00
5546-010	MAINTENANCE CONTRACTS	25,160.00	23,329.00		0.00	23,329.00
5547-010	RUBBISH REMOVAL	13,642.00	15,546.00		0.00	15,546.00
5548-010	SNOW REMOVAL	24,435.00	14,675.00		0.00	14,675.00
5571-010	WATER & SEWER	54,985.00	54,042.00		0.00	54,042.00
5572-010	GAS/PROPANE	56,155.00	62,732.00		0.00	62,732.00
5573-010	FUEL OIL	976.00	816.00		0.00	816.00
5574-010	ELECTRICITY	108,808.00	93,897.00		0.00	93,897.00
5738-010	LAUNDRY SUPPLIES	79.00	15.00		0.00	15.00
5739-010	PURCHASE SERVICE-LAUNDRY	99,592.00	103,096.00		0.00	103,096.00
5740-010	LINENS & BEDDING	937.00	700.00		0.00	700.00
5938-010	HOUSEKEEPING SUPPLIES	3,490.00	2,416.00		0.00	2,416.00
5939-010	PURCHASE SERVICE-HOUSEKEEPING	298,777.00	309,288.00		0.00	309,288.00
60400	INSURANCE/BLDG. IMPR. & EQUIPM	41,299.00	0.00		41,387.70	41,387.70
				CAIDJE -	41,387.70	
6301-010	SAL-FOOD SERVICE SUPERVISOR	68,637.00	81,680.00		0.00	81,680.00
6301-013	SAL-FOOD SERVICE SUPERVISOR	3,152.00	5,375.00		0.00	5,375.00
6301-014	SAL-FOOD SERVICE SUPERVISOR	269.00	0.00		0.00	0.00
6301-015	SAL-FOOD SERVICE SUPERVISOR	1,265.00	1,520.00		0.00	1,520.00
6301-017	SAL-FOOD SERVICE SUPERVISOR	269.00	335.00		0.00	335.00

Client: **A442764 - Marie Esther Health Center, Inc.**
Engagement: **MDMC 2023 - Marie Esther Health Center, 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	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
6305-010	SAL-COOKS	82,719.00	58,202.00		0.00	58,202.00
6305-011	SAL-COOKS	16,185.00	21,246.00		0.00	21,246.00
6305-013	SAL-COOKS	4,039.00	2,158.00		0.00	2,158.00
6305-014	SAL-COOKS	2,007.00	132.00		0.00	132.00
6305-015	SAL-COOKS	1,953.00	2,126.00		0.00	2,126.00
6305-017	SAL-COOKS	784.00	870.00		0.00	870.00
6315-010	SAL-DIETARY STAFF	152,164.00	182,576.00		0.00	182,576.00
6315-011	SAL-DIETARY STAFF	17,155.00	60,442.00		0.00	60,442.00
6315-013	SAL-DIETARY STAFF	4,697.00	6,827.00		0.00	6,827.00
6315-014	SAL-DIETARY STAFF	2,112.00	1,026.00		0.00	1,026.00
6315-015	SAL-DIETARY STAFF	3,274.00	3,811.00		0.00	3,811.00
6315-017	SAL-DIETARY STAFF	1,267.00	691.00		0.00	691.00
6315-018	SAL-DIETARY STAFF	0.00	1,040.00		0.00	1,040.00
6323-010	DIETICIAN CONSULTING FEE	16,459.00	16,479.00		0.00	16,479.00
6332-010	ALLOCATED SAL DIETARY	0.00	(715.00)		0.00	(715.00)
6334-010	FOOD	237,623.00	242,332.00		0.00	242,332.00
6336-010	DISHES & UTENSILS	820.00	0.00		0.00	0.00
6338-010	DIETARY SUPPLIES	28,873.00	24,280.00		0.00	24,280.00
6501-010	SAL-RECREATION SUPERVISOR	59,223.00	58,769.00		0.00	58,769.00
6501-013	SAL-RECREATION SUPERVISOR	3,128.00	3,783.00		0.00	3,783.00
6501-014	SAL-RECREATION SUPERVISOR	497.00	1,531.00		0.00	1,531.00
6501-015	SAL-RECREATION SUPERVISOR	1,023.00	1,029.00		0.00	1,029.00
6501-017	SAL-RECREATION SUPERVISOR	1,160.00	1,265.00		0.00	1,265.00
6515-010	SAL-RECREATION STAFF	32,297.00	36,951.00		0.00	36,951.00
6515-011	SAL-RECREATION STAFF	0.00	101.00		0.00	101.00
6515-013	SAL-RECREATION STAFF	2,368.00	2,250.00		0.00	2,250.00
6515-014	SAL-RECREATION STAFF	1,189.00	492.00		0.00	492.00
6515-015	SAL-RECREATION STAFF	1,922.00	2,071.00		0.00	2,071.00
6515-017	SAL-RECREATION STAFF	303.00	155.00		0.00	155.00
6515-018	SAL-RECREATION STAFF	0.00	176.00		0.00	176.00
6538-010	RECREATION SUPPLIES	4,858.00	4,472.00		0.00	4,472.00
6539-010	PURCHASE SERVICE-RECREATION	1,495.00	1,750.00		0.00	1,750.00
6545-010	CABLE TV SERVICES	34,438.00	32,562.00		0.00	32,562.00
6701-010	SAL-SOCIAL SERVICES	46,353.00	48,345.00		0.00	48,345.00
6701-013	SAL-SOCIAL SERVICES	2,207.00	1,919.00		0.00	1,919.00
6701-014	SAL-SOCIAL SERVICES	1,248.00	0.00		0.00	0.00
6701-015	SAL-SOCIAL SERVICES	775.00	784.00		0.00	784.00
6728-010	SOCIAL SERVICES CONSULTANT	3,900.00	4,275.00		0.00	4,275.00
7020-010	MEDICAL DIRECTOR FEES	12,000.00	12,000.00		0.00	12,000.00
7055-010	PHYSICIAN SERVICES-MEDICARE B	0.00	270.00		0.00	270.00
7060-010	PHYSICIAN SERVICES-OTHER	0.00	1,000.00		0.00	1,000.00
7300-010	SAL-DIRECTOR OF REHAB	89,832.00	93,529.00		0.00	93,529.00
7300-013	SAL-DIRECTOR OF REHAB	6,502.00	6,136.00		0.00	6,136.00
7300-014	SAL-DIRECTOR OF REHAB	2,377.00	2,738.00		0.00	2,738.00
7300-015	SAL-DIRECTOR OF REHAB	1,321.00	1,667.00		0.00	1,667.00
7300-017	SAL-DIRECTOR OF REHAB	1,623.00	1,655.00		0.00	1,655.00
7301-010	SAL-PHYSICAL THERAPIST	79,462.00	65,802.00		0.00	65,802.00
7301-013	SAL-PHYSICAL THERAPIST	5,341.00	3,827.00		0.00	3,827.00
7301-014	SAL-PHYSICAL THERAPIST	3,039.00	0.00		0.00	0.00
7301-015	SAL-PHYSICAL THERAPIST	1,464.00	1,477.00		0.00	1,477.00
7301-017	SAL-PHYSICAL THERAPIST	1,422.00	361.00		0.00	361.00
7301-018	SAL-PHYSICAL THERAPIST	0.00	399.00		0.00	399.00
7318-010	PHYSICAL THERAPY SUPPLIES	481.00	921.00		0.00	921.00
7320-010	PURCH SRVC PT- DIRECT	1,655.00	13,409.00		0.00	13,409.00
7321-010	PURCH SRVC PT- INDIRECT	300.00	0.00		0.00	0.00
7330-010	PHYSICAL THERAPY INTERCOMAPNY	44,452.00	15,220.00		0.00	15,220.00
7430-010	PURCH SRVC ST- DIRECT	2,741.00	10,219.00		0.00	10,219.00
7431-010	PURCH SRVC ST- INDIRECT	1,323.00	509.00		0.00	509.00
7528-010	INHAL/OXYGEN THERAPY CONSULTAN	375.00	150.00		0.00	150.00
7531-010	INHAL/OXYGEN EQUIP RENTAL	2,496.00	10,361.00		0.00	10,361.00
7538-010	INHAL/OXYGEN SUPPLIES	7,961.00	2,153.00		0.00	2,153.00
7628-010	PHARMACY CONSULTING FEES	5,596.00	5,036.00		0.00	5,036.00
7629-010	DRUGS-MEDICINE CABINET	4,163.00	5,297.00		0.00	5,297.00
7640-010	DRUGS-MEDICAID	910.00	649.00		0.00	649.00
7650-010	DRUGS-MEDICARE	16,915.00	7,946.00		0.00	7,946.00
7660-010	DRUGS-OTHER	6,696.00	8,210.00		0.00	8,210.00
7683-010	BILLABLE MED A SUPPLIES	347.00	0.00		0.00	0.00
7690-010	SUPPLIES-PATIENT PERSONAL	19.00	74.00		0.00	74.00
7692-010	ENTERAL THERAPY SUPPLIES	183.00	37.00		0.00	37.00
7695-010	IV THERAPY-MED A	0.00	680.00		0.00	680.00
7698-010	IV THERAPY-MANAGED CARE/OTHER	1,644.00	512.00		0.00	512.00
7728-010	LAB-CONSULTING FEES	85.00	0.00		0.00	0.00
7730-010	LAB-PRIVATE	0.00	140.00		0.00	140.00
7740-010	LAB-MEDICAID	726.00	245.00		0.00	245.00
7750-010	LAB-MEDICARE A	2,811.00	4,042.00		0.00	4,042.00

Client: **A442764 - Marie Esther Health Center, Inc.**
Engagement: **MDMC 2023 - Marie Esther Health Center, 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	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
7760-010	LAB-OTHER	1,651.00	606.00		0.00	606.00
7761-010	COVID TESTING RESIDENTS	180.00	0.00		0.00	0.00
7762-010	COVID TESTING EMPLOYEES/CONTRAC	99,403.00	1,380.00		0.00	1,380.00
7850-010	AMBULANCE- MEDICARE	2,203.00	2,061.00		0.00	2,061.00
8050-010	X-RAY-MEDICARE A	2,173.00	0.00		0.00	0.00
8055-010	X-RAY-MEDICARE B	768.00	103.00		0.00	103.00
8060-010	X-RAY-OTHER	835.00	0.00		0.00	0.00
8120-010	SAL- OCCUPATIONAL THERAPY	404.00	1,491.00		0.00	1,491.00
8125-010	SAL-COTA	0.00	215.00		0.00	215.00
8126-010	COTA INTERCOMPANY	3,532.00	79.00		0.00	79.00
8130-010	PURCH SRVC OT- DIRECT	2,567.00	2,846.00		0.00	2,846.00
8140-010	PURCH SRVC OT-INDIRECT	342.00	26.00		0.00	26.00
8148-010	OT-SUPPLIES	0.00	162.00		0.00	162.00
8301-010	SAL-DIRECTOR OF NURSES	100,037.00	102,251.00		0.00	102,251.00
8301-013	SAL-DIRECTOR OF NURSES	9,884.00	8,822.00		0.00	8,822.00
8301-014	SAL-DIRECTOR OF NURSES	1,269.00	1,564.00		0.00	1,564.00
8301-015	SAL-DIRECTOR OF NURSES	1,755.00	1,765.00		0.00	1,765.00
8301-016	SAL-DIRECTOR OF NURSES	0.00	4,944.00		0.00	4,944.00
8301-017	SAL-DIRECTOR OF NURSES	15,893.00	26,872.00		0.00	26,872.00
8304-010	SAL-QUALITY IMPROVEMENT DIRECT	10,035.00	68,871.00		0.00	68,871.00
8304-011	SAL-QUALITY IMPROVEMENT DIRECT	0.00	327.00		0.00	327.00
8304-014	SAL-QUALITY IMPROVEMENT DIRECT	344.00	0.00		0.00	0.00
8304-017	SAL-QUALITY IMPROVEMENT DIRECT	0.00	2,107.00		0.00	2,107.00
8304-018	SAL-QUALITY IMPROVEMENT DIRECT	0.00	818.00		0.00	818.00
8306-010	SAL-MDS/PPS NURSE SALARIES	92,792.00	61,015.00		0.00	61,015.00
8306-011	SAL-MDS/PPS NURSE SALARIES	2,238.00	1,211.00		0.00	1,211.00
8306-013	SAL-MDS/PPS NURSE SALARIES	2,292.00	4,277.00		0.00	4,277.00
8306-015	SAL-MDS/PPS NURSE SALARIES	620.00	631.00		0.00	631.00
8306-017	SAL-MDS/PPS NURSE SALARIES	2,093.00	2,214.00		0.00	2,214.00
8307-010	SAL-MMQ NURSE SALARIES	17,373.00	18,793.00		0.00	18,793.00
8307-014	SAL-MMQ NURSE SALARIES	702.00	365.00		0.00	365.00
8311-010	SAL-RN:SNF CERT	91,441.00	123,305.00		0.00	123,305.00
8311-011	SAL-RN:SNF CERT	18,104.00	18,995.00		0.00	18,995.00
8311-013	SAL-RN:SNF CERT	2,937.00	5,218.00		0.00	5,218.00
8311-014	SAL-RN:SNF CERT	3,060.00	3,024.00		0.00	3,024.00
8311-015	SAL-RN:SNF CERT	4,465.00	3,082.00		0.00	3,082.00
8311-017	SAL-RN:SNF CERT	3,522.00	8,266.00		0.00	8,266.00
8311-018	SAL-RN:SNF CERT	0.00	2,127.00		0.00	2,127.00
8312-010	SAL-LPN:SNF CERT	358,356.00	248,673.00		0.00	248,673.00
8312-011	SAL-LPN:SNF CERT	47,020.00	8,486.00		0.00	8,486.00
8312-013	SAL-LPN:SNF CERT	12,920.00	11,527.00		0.00	11,527.00
8312-014	SAL-LPN:SNF CERT	14,700.00	9,921.00		0.00	9,921.00
8312-015	SAL-LPN:SNF CERT	6,084.00	7,212.00		0.00	7,212.00
8312-017	SAL-LPN:SNF CERT	13,027.00	8,616.00		0.00	8,616.00
8312-018	SAL-LPN:SNF CERT	0.00	2,107.00		0.00	2,107.00
8313-010	SAL-CERT AIDES SNF CERT	593,599.00	545,333.00		0.00	545,333.00
8313-011	SAL-CERT AIDES SNF CERT	59,142.00	44,280.00		0.00	44,280.00
8313-013	SAL-CERT AIDES SNF CERT	31,658.00	25,819.00		0.00	25,819.00
8313-014	SAL-CERT AIDES SNF CERT	14,184.00	12,375.00		0.00	12,375.00
8313-015	SAL-CERT AIDES SNF CERT	12,533.00	11,551.00		0.00	11,551.00
8313-017	SAL-CERT AIDES SNF CERT	36,349.00	14,305.00		0.00	14,305.00
8313-018	SAL-CERT AIDES SNF CERT	183.00	2,920.00		0.00	2,920.00
8318-010	SAL-SCHEDULER	3,302.00	5,046.00		0.00	5,046.00
8318-011	SAL-SCHEDULER	368.00	0.00		0.00	0.00
8318-017	SAL-SCHEDULER	0.00	203.00		0.00	203.00
8318-018	SAL-SCHEDULER	0.00	669.00		0.00	669.00
8319-010	SAL-MEDICAL RECORDS	1,221.00	5,573.00		0.00	5,573.00
8319-014	SAL-MEDICAL RECORDS	0.00	97.00		0.00	97.00
8319-015	SAL-MEDICAL RECORDS	47.00	0.00		0.00	0.00
8320-010	SAL-CENTRAL SUPPLY	0.00	83.00		0.00	83.00
8428-010	NURSING DEPT CONSULTANT	6.00	0.00		0.00	0.00
8430-010	NURSING ADMIN INTERCOMPANY	0.00	(1,840.00)		0.00	(1,840.00)
8437-010	SUPPLEMENTS	3,572.00	2,449.00		0.00	2,449.00
8438-010	NURSING SUPPLIES	67,632.00	43,884.00		0.00	43,884.00
8441-010	MEDICAL EQUIPMENT RENTAL	2,612.00	4,816.00		0.00	4,816.00
8450-010	PURCH SERV-RN:SNF CERT	129,151.00	101,817.00		1,312.00	103,129.00
8452-010	PURCH SERV-LPN:SNF CERT	234,145.00	263,417.00	CAIDJE -	1,312.00	264,391.00
				CAIDJE -	974.00	
8454-010	PURCHASE SERV-AIDES:SNF	157,120.00	217,555.00		11,266.00	228,821.00
				CAIDJE -	11,266.00	
86500	SALARIES / PHYSICAL THERAPY	(66,189.00)	0.00		(29,628.00)	(29,628.00)
				CAIDJE -	(29,628.00)	
86590	Salaries: Indirect Therapies	119,525.00	0.00		103,705.42	103,705.42
				CAIDJE -	103,705.42	

Client: **A442764 - Marie Esther Health Center, Inc.**
Engagement: **MDMC 2023 - Marie Esther Health Center, 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	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
86600	SALARIES / OCCUPATIONAL THERAPY	(53,336.00)	0.00		(74,077.42)	(74,077.42)
				CAIDJE - '	(74,077.42)	
86700	SALARIES / SPEECH THERAPY	0.00	0.00		0.00	0.00
				CAIDJE - '	(0.00)	
9560-010	(GAIN)/LOSS ON SALE OF ASSET	0.00	(2,000.00)		0.00	(2,000.00)
9608-010	BAD DEBTS-OTHER:SNF CERTIFIED	30,429.00	14,173.00		0.00	14,173.00
9710-010	INTEREST- MORTGAGE	63,464.00	197,901.00		0.00	197,901.00
9740-010	INT-WORKING CAPITAL	22,679.00	0.00		0.00	0.00
9765-010	PENALTIES	650.00	7,901.00		0.00	7,901.00
9820-010	DEPREC-LAND IMPROVEMENTS	0.00	10.00		0.00	10.00
9821-010	DEPREC-BUILDING	42,750.00	42,750.00		0.00	42,750.00
9823-010	DEPREC-BUILDING IMPROVEMENTS	26,440.00	100,592.00		0.00	100,592.00
9824-010	DEPREC-OTHER IMPROVEMENTS	32,934.00	34,950.00		0.00	34,950.00
9827-010	DEPREC-FURNITURE & EQUIP	102,604.00	130,615.00		0.00	130,615.00
9828-010	DEPREC SOFTWARE	1,117.00	2,638.00		0.00	2,638.00
9829-010	DEPREC COMPUTER EQUIPMENT	3,172.00	4,983.00		0.00	4,983.00
9830-010	DEPREC-AUTO	15,109.00	15,180.00		0.00	15,180.00
9845-010	AMORT-FINANCE FEES	3,806.00	7,312.00		0.00	7,312.00
9848-010	EQUITY TRANSFER	400,000.00	0.00		0.00	0.00
9865-010	AMORT-INTANGIBLE ASSETS	30,000.00	30,000.00		0.00	30,000.00
9920-010	STATE ASSESSMENT	24,272.00	72,411.00		0.00	72,411.00
Subtotal : None		14,230.00	48,073.00		0.00	48,073.00
Total [PL] P & L Accounts		14,230.00	48,073.00		0.00	48,073.00

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Client: **A442764 - Marie Esther Health Center, Inc.**
Engagement: **MDMC 2023 - Marie Esther Health Center, Inc.**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - MCD SNF-CR Groupings Report**

Account	Description	CAID 12/31/2023	PP-1 12/31/2022
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
1101-010	CASH - MONEY MARKET	1,385,137.00	0.00
1102-010	PETTY CASH	900.00	900.00
1118-010	CASH-PAYROLL	4,203.00	0.00
1119-010	CASH CHKG - CITIZENS MARIE EST	65,549.00	627,613.00
1121-010	CASH CHKG - DEDHAM MARIE EST	(74,147.00)	1,093,542.00
1122-010	CASH-INVESTMENTS	0.00	25,359.00
Subtotal : None		1,381,642.00	1,747,414.00
Total [S6L1.1C1]	Cash and Cash Equivalents	1,381,642.00	1,747,414.00
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A/ R Self-Pay Patients (Private)]			
1300-010	ACCTS REC-PRIVATE-SNF	13,804.00	9,804.00
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		13,804.00	9,804.00
Subgroup : [S6L1.5C1A/R Managed Care Patients (Private)]			
1308-010	ACCTS REC-MANAGED CARE/HMO-SI	177,500.00	47,243.00
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		177,500.00	47,243.00
Subgroup : [S6L1.5C1A/r Medicare Non Managed Care]			
1304-010	ACCTS REC-MEDICARE A-SNF	42,707.00	10,155.00
1305-010	ACCTS REC-MEDICARE B-SNF	8,042.00	4,909.00
1305-019	ACCTS REC-MEDICARE B-SNF	0.00	778.00
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		50,749.00	15,842.00
Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care]			
1302-010	ACCTS REC-MEDICAID-SNF	480,238.00	211,854.00
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care		480,238.00	211,854.00
Total [S6L1.5C1]	Payer Accounts Receivable	722,291.00	284,743.00
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
1329-010	BAD DEBT RESERVE	(14,662.00)	(10,000.00)
Subtotal : None		(14,662.00)	(10,000.00)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(14,662.00)	(10,000.00)
Group : [S6L1.10C1]	Supply Inventory		
Subgroup : None			
1538-010	INVENTORY	4,565.00	4,565.00
Subtotal : None		4,565.00	4,565.00
Total [S6L1.10C1]	Supply Inventory	4,565.00	4,565.00
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
1530-010	PREPAID INSURANCE	39,190.00	14,999.00
Subtotal : None		39,190.00	14,999.00
Total [S6L1.13C1]	Prepaid Insurance	39,190.00	14,999.00
Group : [S6L1.15C1]	Other Prepaid Expenses		
Subgroup : None			
1580-010	PREPAID EXPENSES-OTHER	14,812.00	11,513.00
Subtotal : None		14,812.00	11,513.00
Total [S6L1.15C1]	Other Prepaid Expenses	14,812.00	11,513.00
Group : [S6L1.17C1]	Other Current Assets		
Subgroup : None			
1346-010	EXCHANGE	0.00	5,911.00
1346-019	EXCHANGE	0.00	(270.00)

Subtotal : None		0.00	5,641.00	
Total [S6L1.17C1]	Other Current Assets	0.00	5,641.00	
Group : [S6L2.1C1] Land				
Subgroup : None				
1902-010	LAND	1,300,000.00	1,300,000.00	
Subtotal : None		1,300,000.00	1,300,000.00	
Total [S6L2.1C1]	Land	1,300,000.00	1,300,000.00	
Group : [S6L2.2C1] Building				
Subgroup : [S6L2.2C1A] Building Costs				
1912-010	BUILDING	1,710,000.00	1,710,000.00	
Subtotal [S6L2.2C1A] Building Costs		1,710,000.00	1,710,000.00	
Subgroup : [S6L2.2C1A/D] Building				
1919-010	ACCUM DEPREC-BUILDING	(206,625.00)	(163,875.00)	
Subtotal [S6L2.2C1B] A/D Building		(206,625.00)	(163,875.00)	(42,750.00)
Total [S6L2.2C1]	Building	1,503,375.00	1,546,125.00	
Group : [S6L2.3C1] Improvements - Cost				
Subgroup : [S6L2.3C1A] Building Improvements				
1922-010	BUILDING IMPROVEMENTS	2,597,139.00	536,606.00	
Subtotal [S6L2.3C1A] Building Improvements		2,597,139.00	536,606.00	2,060,533.00
Subgroup : [S6L2.3C1B] Other Improvements				
1905-010	LAND IMPROVEMENTS	1,200.00	0.00	
1935-010	OTHER IMPROVEMENTS	179,374.00	168,966.00	
Subtotal [S6L2.3C1C] Other Improvements		180,574.00	168,966.00	11,608.00
Subgroup : [S6L2.3C1A/D] Building Improvements				
1929-010	ACCUM DEPR-BUILD IMPROVEMENTS	(136,685.00)	(36,093.00)	
Subtotal [S6L2.3C1D] A/D Building Improvements		(136,685.00)	(36,093.00)	(100,592.00)
Subgroup : [S6L2.3C1A/D] Other Improvements				
1909-010	ACCUM DEPREC-LAND IMPROVEMENTS	(10.00)	0.00	
1936-010	ACCUM DEPREC-OTHER IMPROVEMENTS	(118,537.00)	(83,586.00)	
Subtotal [S6L2.3C1F] A/D Other Improvements		(118,547.00)	(83,586.00)	(34,961.00)
Total [S6L2.3C1]	Improvements - Cost	2,522,481.00	585,893.00	
Group : [S6L2.4C1] Equipment				
Subgroup : [S6L2.4C1A] Equipment Cost				
1952-010	FURNITURE & EQUIPMENT	1,164,875.00	1,008,076.00	
1972-010	COMPUTER EQUIPMENT	17,131.00	13,743.00	
Subtotal [S6L2.4C1A] Equipment Cost		1,182,006.00	1,021,819.00	160,187.00
Subgroup : [S6L2.4C1A/D] Equipment				
1959-010	ACCUM DEPREC-FURN & EQUIPMENT	(961,249.00)	(830,634.00)	
1979-010	ACCUM DEPREC-COMPUTER EQUIPMENT	(9,713.00)	(4,730.00)	
Subtotal [S6L2.4C1B] A/D Equipment		(970,962.00)	(835,364.00)	(135,598.00)
Total [S6L2.4C1]	Equipment	211,044.00	186,455.00	
Group : [S6L2.5C1] Software/Limited Life Assets				
Subgroup : [S6L2.5C1A] Software Cost				
1982-010	SOFTWARE	7,875.00	7,875.00	
Subtotal [S6L2.5C1A] Software Cost		7,875.00	7,875.00	
Subgroup : [S6L2.5C1A/D] Software				
1989-010	ACCUM AMORT-SOFTWARE	(3,755.00)	(1,117.00)	
Subtotal [S6L2.5C1B] A/D Software		(3,755.00)	(1,117.00)	
Total [S6L2.5C1]	Software/Limited Life Assets	4,120.00	6,758.00	
Group : [S6L2.6C1] Motor Vehicle - Cost				
Subgroup : [S6L2.6C1A] Motor Vehicle Cost				
1962-010	AUTO	75,899.00	75,899.00	

Subtotal [S6L2.6C1A] Motor Vehicle Cost		75,899.00	75,899.00	
Subgroup : [S6L2.6C1A/D Motor Vehicles				
1969-010	ACCUM DEPREC-AUTO	(31,484.00)	(16,304.00)	
Subtotal [S6L2.6C1B] A/D Motor Vehicles		(31,484.00)	(16,304.00)	(15,180.00)
Total [S6L2.6C1] Motor Vehicle - Cost		44,415.00	59,595.00	
Group : [S6L3.3C1] Other Deferred Charges and Non Current Assets				
Subgroup : [S6L3.3C1] Purchased Goodwill				
1737-010	GOODWILL	300,000.00	300,000.00	
1738-010	ACCUM AMORT:GOODWILL	(150,000.00)	(120,000.00)	
Subtotal [S6L3.3C1B] Purchased Goodwill		150,000.00	180,000.00	
Total [S6L3.3C1] Other Deferred Charges and Non Curr		150,000.00	180,000.00	
Group : [S6L3.4C1] Construction in Progress				
Subgroup : None				
1970-010	CONSTRUCTION IN PROGRESS	1,887,316.00	2,087,522.00	
Subtotal : None		1,887,316.00	2,087,522.00	
Total [S6L3.4C1] Construction in Progress		1,887,316.00	2,087,522.00	
Group : [S6L3.5C1] Mortgage Acquisition Costs				
Subgroup : None				
1740-010	DEFERRED FINANCE FEES	73,616.00	73,616.00	
1743-010	ACCUM AMORT FINANCE FEES	(11,117.00)	(3,806.00)	
Subtotal : None		62,499.00	69,810.00	
Total [S6L3.5C1] Mortgage Acquisition Costs		62,499.00	69,810.00	
Group : [S6L5.1C1] Trade Payable				
Subgroup : None				
2102-010	ACCOUNTS PAYABLE-TRADE	(318,194.00)	(381,432.00)	
Subtotal : None		(318,194.00)	(381,432.00)	
Total [S6L5.1C1] Trade Payable		(318,194.00)	(381,432.00)	
Group : [S6L5.2C1] Accrued Expenses				
Subgroup : None				
2170-010	ACCRUED EXPENSES-OPERATING	(236,879.00)	(252,568.00)	
Subtotal : None		(236,879.00)	(252,568.00)	
Total [S6L5.2C1] Accrued Expenses		(236,879.00)	(252,568.00)	
Group : [S6L5.3C1] Due to Insurance Payers				
Subgroup : [S6L5.3C1] Due Medicare Actual				
2744-010	DUE TO MEDICAID	(119,973.00)	(40,249.00)	
Subtotal [S6L5.3C1D] Due Medicare Actual		(119,973.00)	(40,249.00)	
Total [S6L5.3C1] Due to Insurance Payers		(119,973.00)	(40,249.00)	
Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities				
Subgroup : [S6L5.7C1] Accrued Salaries				
2550-010	ACCURED PAYROLL	(62,131.00)	(61,111.00)	
2564-010	ACCD BONUS	(8,708.00)	(6,000.00)	
2565-010	ACCD VACATION	(85,051.00)	(83,452.00)	
Subtotal [S6L5.7C1A] Accrued Salaries		(155,890.00)	(150,563.00)	
Subgroup : [S6L5.7C1] Accrued Payroll Taxes Withheld				
2514-010	W/H FEDERAL INCOME TAXES	(702.00)	0.00	
2516-010	W/H FICA TAXES	(454.00)	0.00	
2517-010	W/H MEDICARE TAXES	(106.00)	0.00	
2526-010	W/H STATE INC TAX - MA	(331.00)	0.00	
Subtotal [S6L5.7C1B] Accrued Payroll Taxes Withheld		(1,593.00)	0.00	
Subgroup : [S6L5.7C1] Accrued Pauroll Taxes Payable				
2560-010	ACCURED FICA TAXES	(6,506.00)	(6,384.00)	
Subtotal [S6L5.7C1C] Accrued Pauroll Taxes Payable		(6,506.00)	(6,384.00)	
Subgroup : [S6L5.7C1] Other Payroll Liabilities				
2536-010	W/H GARNISHMENTS	(2.00)	0.00	

2538-010	FAMILY MEDICAL LEAVE TAX	(35.00)	0.00
2540-010	LIFE INSURANCE WITHHELD	(22.00)	0.00
2568-010	ACCD PENSION/401(K)	(780.00)	(485.00)
Subtotal [S6L5.7C1D] Other Payroll Liabilities		(839.00)	(485.00)

Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	(164,828.00)	(157,432.00)
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Group : [S6L5.10C1] Other Current Liabilities

Subgroup : None

2165-010	UNEARNED INCOME	(24,625.00)	0.00
Subtotal : None		(24,625.00)	0.00

Total [S6L5.10C1]	Other Current Liabilities	(24,625.00)	0.00
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Group : [S6L6.1C1] Mortgage Payable

Subgroup : None

2306-010	MORTGAGE - S/T	(71,181.00)	0.00
2910-010	MORTGAGE- L/T	(6,034,723.00)	(4,337,239.00)
Subtotal : None		(6,105,904.00)	(4,337,239.00)

1,697,484.00

Total [S6L6.1C1]	Mortgage Payable	(6,105,904.00)	(4,337,239.00)
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Group : [S6L6.2C1] Due to Related Parties, Subsidiaries & Affiliates

Subgroup : None

1724-010	DUE FROM AFFILIATE - OTHER	485.00	(867.00)
Subtotal : None		485.00	(867.00)

Total [S6L6.2C1]	Due to Related Parties, Subsidiaries &	485.00	(867.00)
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Group : [S6L8A.8C1] Net Assets- Other

Subgroup : None

3251-010	UNRESTRICTED NET ASSETS	1,570,078.00	50,239.00
3251-011	UNRESTRICTED NET ASSETS	548,679.00	387,832.00
3251-012	UNRESTRICTED NET ASSETS	120.00	120.00
3251-013	UNRESTRICTED NET ASSETS	400,873.00	289,221.00
3251-014	UNRESTRICTED NET ASSETS	183,626.00	131,892.00
3251-015	UNRESTRICTED NET ASSETS	163,679.00	118,523.00
3251-016	UNRESTRICTED NET ASSETS	214,990.00	204,990.00
3251-017	UNRESTRICTED NET ASSETS	303,304.00	223,308.00
3251-018	UNRESTRICTED NET ASSETS	18,373.00	0.00
3251-019	UNRESTRICTED NET ASSETS	(6,314,672.00)	(4,331,308.00)
3400-010	RETAINED EARNINGS	(293.00)	(293.00)
Subtotal : None		(2,911,243.00)	(2,925,476.00)

Total [S6L8A.8C1]	Net Assets- Other	(2,911,243.00)	(2,925,476.00)
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Group : [S2L1.1C1] Private Pay

Subgroup : None

4000-010	PRIVATE ROOM & BOARD:SNF	(511,700.00)	(787,734.00)
4000-018	PRIVATE ROOM & BOARD:SNF	0.00	18,190.00
4000-019	PRIVATE ROOM & BOARD:SNF	(17,822.00)	(4,886.00)
Subtotal : None		(529,522.00)	(774,430.00)

Total [S2L1.1C1]	Private Pay	(529,522.00)	(774,430.00)
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Group : [S2L1.4C1] Medicare-Fee-For-Service

Subgroup : None

4100-010	MEDICARE A R & B:SNF	(206,128.00)	(473,803.00)
4100-019	MEDICARE A R & B:SNF	(13,600.00)	(25,078.00)
Subtotal : None		(219,728.00)	(498,881.00)

Total [S2L1.4C1]	Medicare-Fee-For-Service	(219,728.00)	(498,881.00)
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Group : [S2L1.5C1] Medicare Managed Care (Part C)

Subgroup : None

4130-010	OTHER ROOM & BOARD:SNF	(1,464,158.43)	(1,164,859.00)
4130-019	OTHER ROOM & BOARD:SNF	0.00	(88,089.00)
4138-010	ROOM & BOARD ALLOW:SNF	1,204,749.00	989,251.00
4138-019	ROOM & BOARD ALLOW:SNF	(189,310.00)	163,794.00
Subtotal : None		(448,719.43)	(99,903.00)

Total [S2L1.5C1]	Medicare Managed Care (Part C)	(448,719.43)	(99,903.00)
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Group : [S2L1.6C1] MassHealth Fee-for-Service

Subgroup : None

4050-010	MEDICAID ROOM & BOARD:SNF	(489,174.49)	(368,090.00)
4058-010	ROOM & BOARD ALLOW:SNF	453,903.00	349,221.00
Subtotal : None		(35,271.49)	(18,869.00)
Total [S2L1.6C1]	MassHealth Fee-for-Service	(35,271.49)	(18,869.00)
Group : [S2L1.8C1]	Senior Care Options		
Subgroup : None			
32500	REVENUE - SCO	(1,805,462.57)	(1,853,459.00)
Subtotal : None		(1,805,462.57)	(1,853,459.00)
Total [S2L1.8C1]	Senior Care Options	(1,805,462.57)	(1,853,459.00)
Group : [S2L1.12C1]	Medicaid Patient Paid Amount		
Subgroup : None			
30226	Patient Resource Income	(62,115.00)	(89,154.00)
Subtotal : None		(62,115.00)	(89,154.00)
Total [S2L1.12C1]	Medicaid Patient Paid Amount	(62,115.00)	(89,154.00)
Group : [S2L1.13C1]	DTA & EAEDC		
Subgroup : None			
4050-019	MEDICAID ROOM & BOARD:SNF	(3,043,432.95)	(3,416,602.00)
4058-019	ROOM & BOARD ALLOW:SNF	1,303,422.00	1,761,027.00
Subtotal : None		(1,740,010.95)	(1,655,575.00)
Total [S2L1.13C1]	DTA & EAEDC	(1,740,010.95)	(1,655,575.00)
Group : [S2L1.14C1]	Veterans & Other Public		
Subgroup : None			
30225	REVENUE - MEDICAID EAEDC	(498,608.05)	(385,378.00)
Subtotal : None		(498,608.05)	(385,378.00)
Total [S2L1.14C1]	Veterans & Other Public	(498,608.05)	(385,378.00)
Group : [S2L1.15C1]	Other Payer Revenue		
Subgroup : None			
30212	REVENUE - HOSPICE	(108,710.51)	(235,175.00)
Subtotal : None		(108,710.51)	(235,175.00)
Total [S2L1.15C1]	Other Payer Revenue	(108,710.51)	(235,175.00)
Group : [S2L1.1C2]	Ancillary-Private Pay		
Subgroup : None			
4025-010	ANCILLARY ALLOW:PRIV SNF	(6,396.00)	(9,845.00)
4025-018	ANCILLARY ALLOW:PRIV SNF	0.00	80.00
4025-019	ANCILLARY ALLOW:PRIV SNF	(17,960.00)	(20,320.00)
Subtotal : None		(24,356.00)	(30,085.00)
Total [S2L1.1C2]	Ancillary-Private Pay	(24,356.00)	(30,085.00)
Group : [S2L1.4C2]	Ancillary-Medicare Fee-for-Service		
Subgroup : None			
4111-010	PHYSICAL THERAPY:MC A SNF	(27,795.00)	(95,260.00)
4112-010	SPEECH THERAPY:MC A SNF	(800.00)	(1,900.00)
4112-019	SPEECH THERAPY:MC A SNF	0.00	(900.00)
4113-010	DRUGS & PHARMACY:MC A SNF	(10,729.00)	(18,362.00)
4114-010	MEDICAL SUPPLIES:MC A SNF	0.00	(354.00)
4115-010	LABORATORY:MC A SNF	(1,312.00)	(5,209.00)
4117-010	X-RAY:MC A SNF	0.00	(522.00)
4118-010	OCCUP THERAPY:MC A SNF	(38,655.00)	(94,210.00)
4125-010	CONTRACT ALLOW:MC A SNF	82,128.00	218,072.00
4140-010	OXYGEN:OTH SNF	(666.00)	0.00
4161-010	PHYSICAL THERAPY:MC B	(202,837.00)	(162,969.00)
4161-019	PHYSICAL THERAPY:MC B	0.00	(39,600.00)
4162-010	SPEECH THERAPY:MC B	(9,650.00)	(8,750.00)
4163-010	DRUGS & PHARMACY:MC B	(4,557.00)	(33,441.00)
4165-010	LABORATORY:MC B	0.00	(2,100.00)
4168-010	OCCUPATIONAL THERAPY:MC B	(71,635.00)	(62,795.00)
4174-010	OTHER-MEDICARE PART B	1,080.00	0.00
4175-010	ANCILLARY ALLOWANCE:MC B	109,973.00	153,721.00
4375-010	ANCILLARY ALLOWANCE:MD ICF	27,937.00	13,131.00
Subtotal : None		(147,518.00)	(141,448.00)
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(147,518.00)	(141,448.00)

Group : [S2L1.5C2] Ancillary-Medicare Managed Care (Part C)			
Subgroup : None			
4141-010	PHYSICAL THERAPY:OTH SNF	(30,220.00)	(27,990.00)
4141-019	PHYSICAL THERAPY:OTH SNF	0.00	(2,215.00)
4142-010	SPEECH THERAPY:OTH SNF	(1,200.00)	0.00
4143-010	DRUGS & PHARMACY:OTH SNF	(4,592.00)	(11,292.00)
4145-010	LABORATORY:OTH SNF	(2,634.00)	(3,110.00)
4148-010	OCCUP THERAPY:OTH SNF	(30,180.00)	(30,035.00)
4155-010	ANCILLARY ALLOW:OTH SNF	50,852.00	66,672.00
Subtotal : None		(17,974.00)	(7,970.00)
Total [S2L1.5C2]	Ancillary-Medicare Managed Care (Part C)	(17,974.00)	(7,970.00)

Group : [S2L1.6C2] Ancillary-MassHealth Fee-for-Service			
Subgroup : None			
4063-010	DRUGS & PHARMACY:MD SNF	(19.00)	0.00
4075-010	ANCILLARY ALLOWNCE:MD SNF	19.00	0.00
Subtotal : None		0.00	0.00
Total [S2L1.6C2]	Ancillary-MassHealth Fee-for-Service	0.00	0.00

Group : [S2L3.2C1] Endowment & Other Non Recoverable Revenue			
Subgroup : None			
4883-010	STATE STIMULUS INCOME	0.00	(129,023.00)
4886-010	GRANT AND FUNDRAISING INCOME	0.00	(78,854.00)
4887-010	OTHER INCOME - COVID TEST	(29,184.00)	(167,436.00)
4888-CLA	Provider Relief Funding	0.00	(12,301.00)
9560-010	(GAIN)/LOSS ON SALE OF ASSET	(2,000.00)	0.00
Subtotal : None		(31,184.00)	(387,614.00)
Total [S2L3.2C1]	Endowment & Other Non Recoverable Revenue	(31,184.00)	(387,614.00)

Group : [S2L3.7C1] Interest Income			
Subgroup : None			
4845-010	INTEREST INCOME	(37,878.00)	(29.00)
Subtotal : None		(37,878.00)	(29.00)
Total [S2L3.7C1]	Interest Income	(37,878.00)	(29.00)

Group : [S2L3.9C1] Administrative & General Recoverable Income			
Subgroup : None			
4855-010	CABLE/TELEVISION/TELEPHONE SAL	(28,740.00)	(19,480.00)
4888-010	MISCELLANEOUS INCOME	(66,927.00)	(50,485.00)
4889-010	ERC INCOME	(287,759.00)	0.00
Subtotal : None		(383,426.00)	(69,965.00)
Total [S2L3.9C1]	Administrative & General Recoverable Income	(383,426.00)	(69,965.00)

Group : [S2L3.11C1] Variable Recoverable Income			
Subgroup : None			
4858-010	GUEST SUITES REVENUE	(79,045.00)	(150,835.00)
Subtotal : None		(79,045.00)	(150,835.00)
Total [S2L3.11C1]	Variable Recoverable Income	(79,045.00)	(150,835.00)

Group : [SOBREL2.4C] Outpatient Services Revenue			
Subgroup : None			
4311-010	OUTPATIENT PT REV	(34,987.00)	(26,573.00)
4312-010	OUTPATIENT OT REV	(250.00)	0.00
Subtotal : None		(35,237.00)	(26,573.00)
Total [SOBREL2.4C1] Outpatient Services Revenue		(35,237.00)	(26,573.00)

Group : [S3L1.1C1] Director of Nurses Salary			
Subgroup : None			
8301-010	SAL-DIRECTOR OF NURSES	102,251.00	100,037.00
8301-013	SAL-DIRECTOR OF NURSES	8,822.00	9,884.00
8301-014	SAL-DIRECTOR OF NURSES	1,564.00	1,269.00
8301-015	SAL-DIRECTOR OF NURSES	1,765.00	1,755.00
8301-016	SAL-DIRECTOR OF NURSES	4,944.00	0.00
8301-017	SAL-DIRECTOR OF NURSES	26,872.00	15,893.00
Subtotal : None		146,218.00	128,838.00
Total [S3L1.1C1]	Director of Nurses Salary	146,218.00	128,838.00

Group : [S3L1.7C1] Registered Nurses Salaries

Subgroup : None

8311-010	SAL-RN:SNF CERT	123,305.00	91,441.00
8311-011	SAL-RN:SNF CERT	18,995.00	18,104.00
8311-013	SAL-RN:SNF CERT	5,218.00	2,937.00
8311-014	SAL-RN:SNF CERT	3,024.00	3,060.00
8311-015	SAL-RN:SNF CERT	3,082.00	4,465.00
8311-017	SAL-RN:SNF CERT	8,266.00	3,522.00
8311-018	SAL-RN:SNF CERT	2,127.00	0.00
8430-010	NURSING ADMIN INTERCOMPANY	(1,840.00)	0.00
Subtotal : None		162,177.00	123,529.00
Total [S3L1.7C1]	Registered Nurses Salaries	162,177.00	123,529.00

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

Subgroup : None

8450-010	PURCH SERV-RN:SNF CERT	103,129.00	129,151.00
Subtotal : None		103,129.00	129,151.00
Total [S3L1.11C1]	Registered Nurses Purchased Service	103,129.00	129,151.00

103129 0.00

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

Subgroup : None

8312-010	SAL-LPN:SNF CERT	248,673.00	358,356.00
8312-011	SAL-LPN:SNF CERT	8,486.00	47,020.00
8312-013	SAL-LPN:SNF CERT	11,527.00	12,920.00
8312-014	SAL-LPN:SNF CERT	9,921.00	14,700.00
8312-015	SAL-LPN:SNF CERT	7,212.00	6,084.00
8312-017	SAL-LPN:SNF CERT	8,616.00	13,027.00
8312-018	SAL-LPN:SNF CERT	2,107.00	0.00
Subtotal : None		296,542.00	452,107.00
Total [S3L1.12C1]	Licensed Practical Nurses Salary	296,542.00	452,107.00

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

Subgroup : None

8452-010	PURCH SERV-LPN:SNF CERT	264,391.00	234,145.00
Subtotal : None		264,391.00	234,145.00
Total [S3L1.16C1]	Licensed Practical Nurses Purchased	264,391.00	234,145.00

264391 0.00

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

Subgroup : None

8313-010	SAL-CERT AIDES SNF CERT	545,333.00	593,599.00
8313-011	SAL-CERT AIDES SNF CERT	44,280.00	59,142.00
8313-013	SAL-CERT AIDES SNF CERT	25,819.00	31,658.00
8313-014	SAL-CERT AIDES SNF CERT	12,375.00	14,184.00
8313-015	SAL-CERT AIDES SNF CERT	11,551.00	12,533.00
8313-017	SAL-CERT AIDES SNF CERT	14,305.00	36,349.00
8313-018	SAL-CERT AIDES SNF CERT	2,920.00	183.00
Subtotal : None		656,583.00	747,648.00
Total [S3L1.17C1]	Certified Nurses Aides Salaries	656,583.00	747,648.00

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

Subgroup : None

8454-010	PURCHASE SERV-AIDES:SNF	228,821.00	157,120.00
Subtotal : None		228,821.00	157,120.00
Total [S3L1.21C1]	Certified Nurses Aides Purchased Ser	228,821.00	157,120.00

228821 0.00

Group : [S3L2.1C1] Administration Salaries

Subgroup : [S3L2.1C1] Administrator Salaries

5101-010	SAL-ADMINISTRATOR	108,909.00	104,020.00
5101-013	SAL-ADMINISTRATOR	9,491.00	8,274.00
5101-014	SAL-ADMINISTRATOR	2,382.00	608.00
5101-015	SAL-ADMINISTRATOR	1,936.00	1,922.00
5101-016	SAL-ADMINISTRATOR	6,000.00	10,000.00
5101-017	SAL-ADMINISTRATOR	8,658.00	923.00
Subtotal [S3L2.1C1A] Administrator Salaries		137,376.00	125,747.00
Total [S3L2.1C1]	Administration Salaries	137,376.00	125,747.00

Group : [S3L2.7C1] Clerical Staff Salaries

Subgroup : None

5115-010	SAL-OFFICE/CLERICAL	160,046.00	109,979.00
5115-011	SAL-OFFICE/CLERICAL	4,766.00	313.00
5115-013	SAL-OFFICE/CLERICAL	7,487.00	5,190.00
5115-014	SAL-OFFICE/CLERICAL	2,228.00	2,636.00
5115-015	SAL-OFFICE/CLERICAL	3,180.00	3,150.00
5115-017	SAL-OFFICE/CLERICAL	3,498.00	541.00
Subtotal : None		181,205.00	121,809.00
Total [S3L2.7C1]	Clerical Staff Salaries	181,205.00	121,809.00

Group : [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping Services			
Subgroup : None			
5146-010	PAYROLL PROCESSING FEES	9,669.00	7,871.00
5148-010	DATA PROCESSING FEES	57,986.00	50,112.00
Subtotal : None		67,655.00	57,983.00
Total [S3L2.11C1]	Electronic Data Processing, Payroll &	67,655.00	57,983.00

Group : [S3L2.12C1] Office Supplies			
Subgroup : None			
5138-010	OFFICE SUPPLIES	7,735.00	9,401.00
5140-010	COURIER & POSTAGE	2,706.00	2,569.00
5141-010	ADMIN-EQUIP RENTAL	6,819.00	5,681.00
5145-010	BANK CHARGES	4,645.00	4,511.00
Subtotal : None		21,905.00	22,162.00
Total [S3L2.12C1]	Office Supplies	21,905.00	22,162.00

Group : [S3L2.13C1] Telecommunications (e.g. Internet & Phone)			
Subgroup : None			
5129-010	TELEPHONE	33,787.00	32,111.00
5129-018	TELEPHONE	0.00	(80.00)
Subtotal : None		33,787.00	32,031.00
Total [S3L2.13C1]	Telecommunications (e.g. Internet & P	33,787.00	32,031.00

Group : [S3L2.15C1] Travel, Conventions & Meetings			
Subgroup : None			
5142-010	EMPLOYEE TRAVEL	1,851.00	37.00
5370-010	SEMINARS & MEETINGS	1,205.00	1,400.00
Subtotal : None		3,056.00	1,437.00
Total [S3L2.15C1]	Travel, Conventions & Meetings	3,056.00	1,437.00

Group : [S3L2.16C1] Advertising: Help Wanted			
Subgroup : None			
5131-010	ADVERTISING-HELP WANTED	33,769.00	10,663.00
Subtotal : None		33,769.00	10,663.00
Total [S3L2.16C1]	Advertising: Help Wanted	33,769.00	10,663.00

Group : [S3L2.19C1] Accounting Services (not related to Appeals)			
Subgroup : None			
5126-010	ACCOUNTING FEES	19,668.00	19,668.00
Subtotal : None		19,668.00	19,668.00
Total [S3L2.19C1]	Accounting Services (not related to A	19,668.00	19,668.00

Group : [S3L2.20C1] Insurance: Malpractice & General Liability			
Subgroup : None			
5170-010	INSURANCE-GENERAL	36,702.30	36,623.00
Subtotal : None		36,702.30	36,623.00
Total [S3L2.20C1]	Insurance: Malpractice & General Liah	36,702.30	36,623.00

Group : [S3L2.22C1] Other A & G Expenses			
Subgroup : None			
5128-010	OTHER PROFESSIONAL FEES	4,222.00	66,605.00
7761-010	COVID TESTING RESIDENTS	0.00	180.00
9848-010	EQUITY TRANSFER	0.00	400,000.00
Subtotal : None		4,222.00	466,785.00
Total [S3L2.22C1]	Other A & G Expenses	4,222.00	466,785.00

Group : [S3L2B.1C1] Advertising Marketing			
Subgroup : None			
5133-010	BUSINESS PROMOTION	24,158.00	7,752.00

Subtotal : None		24,158.00	7,752.00
Total [S3L2B.1C1]	Advertising Marketing	24,158.00	7,752.00

Group : [S3L2B.2C1] Licenses & Dues Not Patient Related to Resident Care

Subgroup : None			
5135-010	MEMBERSHIP DUES	16,932.00	11,006.00
5136-010	SUBSCRIPTIONS	63.00	63.00
5137-010	LICENSES	884.00	1,968.00
Subtotal : None		17,879.00	13,037.00
Total [S3L2B.2C1]	Licenses & Dues Not Patient Related to Resident Care	17,879.00	13,037.00

Group : [S3L2B.6C1] Legal: Other

Subgroup : None			
5124-010	LEGAL FEES	2,500.00	3,338.00
Subtotal : None		2,500.00	3,338.00
Total [S3L2B.6C1]	Legal: Other	2,500.00	3,338.00

Group : [S3L2B.8C1] Management Company Fees

Subgroup : None			
5120-010	MANAGEMENT/FINANCIAL SERVICES	353,100.00	330,000.00
Subtotal : None		353,100.00	330,000.00
Total [S3L2B.8C1]	Management Company Fees	353,100.00	330,000.00

Group : [S3L2B.10C1] Interest on Working Capital

Subgroup : None			
9740-010	INT-WORKING CAPITAL	0.00	22,679.00
Subtotal : None		0.00	22,679.00
Total [S3L2B.10C1]	Interest on Working Capital	0.00	22,679.00

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

Subgroup : None			
9765-010	PENALTIES	7,901.00	650.00
Subtotal : None		7,901.00	650.00
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including Interest	7,901.00	650.00

Group : [S3L2B.14C1] Bad Debt Expenses

Subgroup : None			
9608-010	BAD DEBTS-OTHER:SNF CERTIFIED	14,173.00	30,429.00
Subtotal : None		14,173.00	30,429.00
Total [S3L2B.14C1]	Bad Debt Expenses	14,173.00	30,429.00

Group : [S3L2B.15C1] User Fee Assessment

Subgroup : None			
9920-010	STATE ASSESSMENT	72,411.00	24,272.00
Subtotal : None		72,411.00	24,272.00
Total [S3L2B.15C1]	User Fee Assessment	72,411.00	24,272.00

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

Subgroup : None			
5501-010	SAL-MAINT SUPERVISOR	48,384.00	45,401.00
5501-011	SAL-MAINT SUPERVISOR	316.00	109.00
5501-013	SAL-MAINT SUPERVISOR	4,190.00	2,795.00
5501-014	SAL-MAINT SUPERVISOR	0.00	(263.00)
5501-015	SAL-MAINT SUPERVISOR	840.00	831.00
5501-017	SAL-MAINT SUPERVISOR	512.00	0.00
5515-010	SAL-MAINTENANCE STAFF	43,865.00	45,650.00
5515-011	SAL-MAINTENANCE STAFF	173.00	205.00
5515-013	SAL-MAINTENANCE STAFF	3,390.00	4,266.00
5515-014	SAL-MAINTENANCE STAFF	362.00	1,756.00
5515-015	SAL-MAINTENANCE STAFF	760.00	750.00
5515-017	SAL-MAINTENANCE STAFF	462.00	820.00
Subtotal : None		103,254.00	102,320.00
Total [S3L3.5C1]	Plant Operations: Salaires	103,254.00	102,320.00

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

Subgroup : None			
5543-010	GROUNDKEEPING	16,295.00	21,134.00
5546-010	MAINTENANCE CONTRACTS	23,329.00	25,160.00

5547-010	RUBBISH REMOVAL	15,546.00	13,642.00
5548-010	SNOW REMOVAL	14,675.00	24,435.00
Subtotal : None		69,845.00	84,371.00
Total [S3L3.8C1]	Plant Operations: Purchased Service	69,845.00	84,371.00

Group : [S3L3.9C1]	Plant Operations: Supplies & Expenses		
Subgroup : None			
5538-010	MAINTENANCE SUPPLIES	13,410.00	15,225.00
Subtotal : None		13,410.00	15,225.00
Total [S3L3.9C1]	Plant Operations: Supplies & Expense	13,410.00	15,225.00

Group : [S3L3.10C1]	Plant Operatins: Utilities		
Subgroup : None			
5571-010	WATER & SEWER	54,042.00	54,985.00
5572-010	GAS/PROPANE	62,732.00	56,155.00
5573-010	FUEL OIL	816.00	976.00
5574-010	ELECTRICITY	93,897.00	108,808.00
Subtotal : None		211,487.00	220,924.00
Total [S3L3.10C1]	Plant Operatins: Utilities	211,487.00	220,924.00

Group : [S3L3.11C1]	Plant Operatins: Repairs		
Subgroup : None			
5539-010	MAINTENANCE & REPAIRS	30,659.00	14,963.00
Subtotal : None		30,659.00	14,963.00
Total [S3L3.11C1]	Plant Operatins: Repairs	30,659.00	14,963.00

Group : [S3L3.16C1]	Dietician: Purchased Service		
Subgroup : None			
6323-010	DIETICIAN CONSULTING FEE	16,479.00	16,459.00
Subtotal : None		16,479.00	16,459.00
Total [S3L3.16C1]	Dietician: Purchased Service	16,479.00	16,459.00

Group : [S3L3.18C1]	Dietary: Salaries		
Subgroup : None			
6301-010	SAL-FOOD SERVICE SUPERVISOR	81,680.00	68,637.00
6301-013	SAL-FOOD SERVICE SUPERVISOR	5,375.00	3,152.00
6301-014	SAL-FOOD SERVICE SUPERVISOR	0.00	269.00
6301-015	SAL-FOOD SERVICE SUPERVISOR	1,520.00	1,265.00
6301-017	SAL-FOOD SERVICE SUPERVISOR	335.00	269.00
6305-010	SAL-COOKS	58,202.00	82,719.00
6305-011	SAL-COOKS	21,246.00	16,185.00
6305-013	SAL-COOKS	2,158.00	4,039.00
6305-014	SAL-COOKS	132.00	2,007.00
6305-015	SAL-COOKS	2,126.00	1,953.00
6305-017	SAL-COOKS	870.00	784.00
6315-010	SAL-DIETARY STAFF	182,576.00	152,164.00
6315-011	SAL-DIETARY STAFF	60,442.00	17,155.00
6315-013	SAL-DIETARY STAFF	6,827.00	4,697.00
6315-014	SAL-DIETARY STAFF	1,026.00	2,112.00
6315-015	SAL-DIETARY STAFF	3,811.00	3,274.00
6315-017	SAL-DIETARY STAFF	691.00	1,267.00
6315-018	SAL-DIETARY STAFF	1,040.00	0.00
6332-010	ALLOCATED SAL DIETARY	(715.00)	0.00
Subtotal : None		429,342.00	361,948.00
Total [S3L3.18C1]	Dietary: Salaries	429,342.00	361,948.00

Group : [S3L3.21C1]	Dietary: Food		
Subgroup : None			
6334-010	FOOD	242,332.00	237,623.00
Subtotal : None		242,332.00	237,623.00
Total [S3L3.21C1]	Dietary: Food	242,332.00	237,623.00

Group : [S3L3.23C1]	Dietary: Supplies & Expenses		
Subgroup : None			
6336-010	DISHES & UTENSILS	0.00	820.00
6338-010	DIETARY SUPPLIES	24,280.00	28,873.00
Subtotal : None		24,280.00	29,693.00
Total [S3L3.23C1]	Dietary: Supplies & Expenses	24,280.00	29,693.00

Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service			
Subgroup : [S3L3.27C]Housekeeping Purchased Service			
5939-010	PURCHASE SERVICE-HOUSEKEEPING	309,288.00	298,777.00
Subtotal [S3L3.27C1A]Housekeeping Purchased Service		309,288.00	298,777.00
Subgroup : [S3L3.27C]Laundry Purchased Service			
5739-010	PURCHASE SERVICE-LAUNDRY	103,096.00	99,592.00
Subtotal [S3L3.27C1E]Laundry Purchased Service		103,096.00	99,592.00
Total [S3L3.27C1] Housekeeping / Laundry: Purchased :		412,384.00	398,369.00
Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense			
Subgroup : [S3L3.28C]Housekeeping Supplies & Expenses			
5938-010	HOUSEKEEPING SUPPLIES	2,416.00	3,490.00
Subtotal [S3L3.28C1A]Housekeeping Supplies & Expenses		2,416.00	3,490.00
Subgroup : [S3L3.28C]Laundry Supplies & Expense			
5738-010	LAUNDRY SUPPLIES	15.00	79.00
Subtotal [S3L3.28C1E]Laundry Supplies & Expense		15.00	79.00
Total [S3L3.28C1] Housekeeping / Laundry: Supplies & :		2,431.00	3,569.00
Group : [S3L3.29C1] Housekeeping / Laundry: Linen & Bedding			
Subgroup : None			
5740-010	LINENS & BEDDING	700.00	937.00
Subtotal : None		700.00	937.00
Total [S3L3.29C1] Housekeeping / Laundry: Linen & Bedding :		700.00	937.00
Group : [S3L3.31C1] Quality Assurance (QA) Professional: Salaires			
Subgroup : None			
8304-010	SAL-QUALITY IMPROVEMENT DIRECT	68,871.00	10,035.00
8304-011	SAL-QUALITY IMPROVEMENT DIRECT	327.00	0.00
8304-014	SAL-QUALITY IMPROVEMENT DIRECT	0.00	344.00
8304-017	SAL-QUALITY IMPROVEMENT DIRECT	2,107.00	0.00
8304-018	SAL-QUALITY IMPROVEMENT DIRECT	818.00	0.00
Subtotal : None		72,123.00	10,379.00
Total [S3L3.31C1] Quality Assurance (QA) Professional:		72,123.00	10,379.00
Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries			
Subgroup : None			
8318-010	SAL-SCHEDULER	5,046.00	3,302.00
8318-011	SAL-SCHEDULER	0.00	368.00
8318-017	SAL-SCHEDULER	203.00	0.00
8318-018	SAL-SCHEDULER	669.00	0.00
8319-010	SAL-MEDICAL RECORDS	5,573.00	1,221.00
8319-014	SAL-MEDICAL RECORDS	97.00	0.00
8319-015	SAL-MEDICAL RECORDS	0.00	47.00
8320-010	SAL-CENTRAL SUPPLY	83.00	0.00
Subtotal : None		11,671.00	4,938.00
Total [S3L3.36C1] Unit Clerks & Medical Records: Salaries :		11,671.00	4,938.00
Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries			
Subgroup : [S3L3.40C]MMQ Salaries			
8307-010	SAL-MMQ NURSE SALARIES	18,793.00	17,373.00
8307-014	SAL-MMQ NURSE SALARIES	365.00	702.00
Subtotal [S3L3.40C1A]MMQ Salaries		19,158.00	18,075.00
Subgroup : [S3L3.40C]MDS Salaries			
8306-010	SAL-MDS/PPS NURSE SALARIES	61,015.00	92,792.00
8306-011	SAL-MDS/PPS NURSE SALARIES	1,211.00	2,238.00
8306-013	SAL-MDS/PPS NURSE SALARIES	4,277.00	2,292.00
8306-015	SAL-MDS/PPS NURSE SALARIES	631.00	620.00
8306-017	SAL-MDS/PPS NURSE SALARIES	2,214.00	2,093.00
Subtotal [S3L3.40C1E]MDS Salaries		69,348.00	100,035.00
Total [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries :		88,506.00	118,110.00

Group : [S3L3.48C1] Social Service Worker: Salaries

Subgroup : None

6701-010	SAL-SOCIAL SERVICES	48,345.00	46,353.00
6701-013	SAL-SOCIAL SERVICES	1,919.00	2,207.00
6701-014	SAL-SOCIAL SERVICES	0.00	1,248.00
6701-015	SAL-SOCIAL SERVICES	784.00	775.00
Subtotal : None		51,048.00	50,583.00
Total [S3L3.48C1]	Social Service Worker: Salaries	51,048.00	50,583.00

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

Subgroup : None

6728-010	SOCIAL SERVICES CONSULTANT	4,275.00	3,900.00
Subtotal : None		4,275.00	3,900.00
Total [S3L3.51C1]	Social Service Worker: Purchased Ser	4,275.00	3,900.00

Group : [S3L3.56C1] Indirect Restorative Therapy: Salaries

Subgroup : None

86590	Salaries: Indirect Therapies	103,705.42	119,525.00
Subtotal : None		103,705.42	119,525.00
Total [S3L3.56C1]	Indirect Restorative Therapy: Salaries	103,705.42	119,525.00

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

Subgroup : None

7321-010	PURCH SRVC PT- INDIRECT	0.00	300.00
7431-010	PURCH SRVC ST- INDIRECT	509.00	1,323.00
8140-010	PURCH SRVC OT-INDIRECT	26.00	342.00
Subtotal : None		535.00	1,965.00
Total [S3L3.59C1]	Indirect Restorative Therapy: Consulti	535.00	1,965.00

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

Subgroup : None

7300-010	SAL-DIRECTOR OF REHAB	93,529.00	89,832.00
7300-013	SAL-DIRECTOR OF REHAB	6,136.00	6,502.00
7300-014	SAL-DIRECTOR OF REHAB	2,738.00	2,377.00
7300-015	SAL-DIRECTOR OF REHAB	1,667.00	1,321.00
7300-017	SAL-DIRECTOR OF REHAB	1,655.00	1,623.00
7301-010	SAL-PHYSICAL THERAPIST	65,802.00	79,462.00
7301-013	SAL-PHYSICAL THERAPIST	3,827.00	5,341.00
7301-014	SAL-PHYSICAL THERAPIST	0.00	3,039.00
7301-015	SAL-PHYSICAL THERAPIST	1,477.00	1,464.00
7301-017	SAL-PHYSICAL THERAPIST	361.00	1,422.00
7301-018	SAL-PHYSICAL THERAPIST	399.00	0.00
7330-010	PHYSICAL THERAPY INTERCOMAPNY	15,220.00	44,452.00
8120-010	SAL- OCCUPATIONAL THERAPY	1,491.00	404.00
8125-010	SAL-COTA	215.00	0.00
8126-010	COTA INTERCOMPANY	79.00	3,532.00
86500	SALARIES / PHYSICAL THERAPY	(29,628.00)	(66,189.00)
86600	SALARIES / OCCUPATIONAL THERAP	(74,077.42)	(53,336.00)
Subtotal : None		90,890.58	121,246.00
Total [S3L3.60C1]	Direct Restorative Therapy: Salaries	90,890.58	121,246.00

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

Subgroup : None

7320-010	PURCH SRVC PT- DIRECT	13,409.00	1,655.00
7430-010	PURCH SRVC ST- DIRECT	10,219.00	2,741.00
7528-010	INHAL/OXYGEN THERAPY CONSULTA	150.00	375.00
8130-010	PURCH SRVC OT- DIRECT	2,846.00	2,567.00
Subtotal : None		26,624.00	7,338.00
Total [S3L3.62C1]	Direct Restorative Therapy: Consultan	26,624.00	7,338.00

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

Subgroup : None

6501-010	SAL-RECREATION SUPERVISOR	58,769.00	59,223.00
6501-013	SAL-RECREATION SUPERVISOR	3,783.00	3,128.00
6501-014	SAL-RECREATION SUPERVISOR	1,531.00	497.00
6501-015	SAL-RECREATION SUPERVISOR	1,029.00	1,023.00
6501-017	SAL-RECREATION SUPERVISOR	1,265.00	1,160.00
6515-010	SAL-RECREATION STAFF	36,951.00	32,297.00

6515-011	SAL-RECREATION STAFF	101.00	0.00
6515-013	SAL-RECREATION STAFF	2,250.00	2,368.00
6515-014	SAL-RECREATION STAFF	492.00	1,189.00
6515-015	SAL-RECREATION STAFF	2,071.00	1,922.00
6515-017	SAL-RECREATION STAFF	155.00	303.00
6515-018	SAL-RECREATION STAFF	176.00	0.00
Subtotal : None		108,573.00	103,110.00
Total [S3L3.64C1]	Recreational Therapy/Activities: Salari	108,573.00	103,110.00

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

Subgroup : None			
6539-010	PURCHASE SERVICE-RECREATION	1,750.00	1,495.00
6545-010	CABLE TV SERVICES	32,562.00	34,438.00
Subtotal : None		34,312.00	35,933.00
Total [S3L3.67C1]	Recreational Therapy/Activities: Purch	34,312.00	35,933.00

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

Subgroup : None			
6538-010	RECREATION SUPPLIES	4,472.00	4,858.00
Subtotal : None		4,472.00	4,858.00
Total [S3L3.68C1]	Recreational Therapy/Activities: Supp	4,472.00	4,858.00

Group : [S3L3.78C1] Travel: Motor Vehicle Expense

Subgroup : None			
5160-010	AUTO EXPENSE	1,389.00	2,302.00
9830-010	DEPREC-AUTO	15,180.00	15,109.00
Subtotal : None		16,569.00	17,411.00
Total [S3L3.78C1]	Travel: Motor Vehicle Expense	16,569.00	17,411.00

Group : [S3L3.80C1] Variable Job Related Education

Subgroup : None			
5371-010	EDUCATION-STAFF	1,175.00	0.00
Subtotal : None		1,175.00	0.00
Total [S3L3.80C1]	Variable Job Related Education	1,175.00	0.00

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

Subgroup : None			
7020-010	MEDICAL DIRECTOR FEES	12,000.00	12,000.00
Subtotal : None		12,000.00	12,000.00
Total [S3L3.82C1]	Physician Services: Medical Director	12,000.00	12,000.00

Group : [S3L3.86C1] Physician Services: Other

Subgroup : None			
7060-010	PHYSICIAN SERVICES-OTHER	1,000.00	0.00
Subtotal : None		1,000.00	0.00
Total [S3L3.86C1]	Physician Services: Other	1,000.00	0.00

Group : [S3L3.87C1] Legend Drugs

Subgroup : None			
5149-010	OUTPATIENT SUPPLIES AND EXPENSE	34.00	11.00
7055-010	PHYSICIAN SERVICES-MEDICARE B	270.00	0.00
7629-010	DRUGS-MEDICINE CABINET	5,297.00	4,163.00
7640-010	DRUGS-MEDICAID	649.00	910.00
7650-010	DRUGS-MEDICARE	7,946.00	16,915.00
7660-010	DRUGS-OTHER	8,210.00	6,696.00
7683-010	BILLABLE MED A SUPPLIES	0.00	347.00
7692-010	ENTERAL THERAPY SUPPLIES	37.00	183.00
7695-010	IV THERAPY-MED A	680.00	0.00
7698-010	IV THERAPY-MANAGED CARE/OTHER	512.00	1,644.00
7728-010	LAB-CONSULTING FEES	0.00	85.00
7730-010	LAB-PRIVATE	140.00	0.00
7740-010	LAB-MEDICAID	245.00	726.00
7750-010	LAB-MEDICARE A	4,042.00	2,811.00
7760-010	LAB-OTHER	606.00	1,651.00
7850-010	AMBULANCE- MEDICARE	2,061.00	2,203.00
8050-010	X-RAY-MEDICARE A	0.00	2,173.00
8055-010	X-RAY-MEDICARE B	103.00	768.00
8060-010	X-RAY-OTHER	0.00	835.00

8428-010	NURSING DEPT CONSULTANT	0.00	6.00
8437-010	SUPPLEMENTS	2,449.00	3,572.00
Subtotal : None		33,281.00	45,699.00
Total [S3L3.87C1]	Legend Drugs	33,281.00	45,699.00

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

Subgroup : None			
8148-010	OT-SUPPLIES	162.00	0.00
8438-010	NURSING SUPPLIES	43,884.00	67,632.00
Subtotal : None		44,046.00	67,632.00
Total [S3L3.89C1]	House Supplies Not Resold	44,046.00	67,632.00

Group : [S3L3.91C1] House Supplies Resold to Public Residents

Subgroup : None			
7318-010	PHYSICAL THERAPY SUPPLIES	921.00	481.00
7538-010	INHAL/OXYGEN SUPPLIES	2,153.00	7,961.00
7690-010	SUPPLIES-PATIENT PERSONAL	74.00	19.00
Subtotal : None		3,148.00	8,461.00
Total [S3L3.91C1]	House Supplies Resold to Public Resi	3,148.00	8,461.00

Group : [S3L3.92C1] Pharmacy Consultant

Subgroup : None			
7628-010	PHARMACY CONSULTING FEES	5,036.00	5,596.00
Subtotal : None		5,036.00	5,596.00
Total [S3L3.92C1]	Pharmacy Consultant	5,036.00	5,596.00

Group : [S3L4.1C1] Depreciaton

Subgroup : [S3L4.1C1] Building Depreciation			
9821-010	DEPREC-BUILDING	42,750.00	42,750.00
Subtotal [S3L4.1C1A] Building Depreciation		42,750.00	42,750.00

Subgroup : [S3L4.1C1] Improvements Depreciation

9820-010	DEPREC-LAND IMPROVEMENTS	10.00	0.00
9823-010	DEPREC-BUILDING IMPROVEMENTS	100,592.00	26,440.00
9824-010	DEPREC-OTHER IMPROVEMENTS	34,950.00	32,934.00
Subtotal [S3L4.1C1B] Improvements Depreciation		135,552.00	59,374.00

Subgroup : [S3L4.1C1] Equipment Depreciation

9827-010	DEPREC-FURNITURE & EQUIP	130,615.00	102,604.00
9829-010	DEPREC COMPUTER EQUIPMENT	4,983.00	3,172.00
Subtotal [S3L4.1C1C] Equipment Depreciation		135,598.00	105,776.00

Subgroup : [S3L4.1C1] Software Depreciaton

9828-010	DEPREC SOFTWARE	2,638.00	1,117.00
Subtotal [S3L4.1C1D] Software Depreciaton		2,638.00	1,117.00

Total [S3L4.1C1]	Depreciaton	316,538.00	209,017.00
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Group : [S3L4.2C1] Long Term Interest Expense SNF-CR

Subgroup : None			
9710-010	INTEREST- MORTGAGE	197,901.00	63,464.00
9845-010	AMORT-FINANCE FEES	7,312.00	3,806.00
Subtotal : None		205,213.00	67,270.00
Total [S3L4.2C1]	Long Term Interest Expense SNF-CR	205,213.00	67,270.00

Group : [S3L4.6C1] Building Insurance Expense-SNF-CR

Subgroup : None			
60400	INSURANCE/BLDG. IMPR. & EQUIPM	41,387.70	41,299.00
Subtotal : None		41,387.70	41,299.00
Total [S3L4.6C1]	Building Insurance Expense-SNF-CR	41,387.70	41,299.00

Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR

Subgroup : None			
7531-010	INHAL/OXYGEN EQUIP RENTAL	10,361.00	2,496.00
8441-010	MEDICAL EQUIPMENT RENTAL	4,816.00	2,612.00
9865-010	AMORT-INTANGIBLE ASSETS	30,000.00	30,000.00
Subtotal : None		45,177.00	35,108.00
Total [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR	45,177.00	35,108.00

Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
5364-010	HEALTH WELFARE INSURANCE	155,603.00	151,798.00
Subtotal : None		155,603.00	151,798.00
Total [CLA-53.01] LA-Group Health/Life		155,603.00	151,798.00
Group : [CLA-53.02] LA-Employee Pensions			
Subgroup : None			
5366-010	PENSION EXPENSE	8,077.00	2,778.00
Subtotal : None		8,077.00	2,778.00
Total [CLA-53.02] LA-Employee Pensions		8,077.00	2,778.00
Group : [CLA-53.03] LA-Employee Benefits			
Subgroup : None			
5362-010	FAMILY MEDICAL LEAVE TAX	8,191.00	9,255.00
5362-011	FAMILY MEDICAL LEAVE TAX	0.00	7.00
5378-010	EMPLOYEE RELATIONS	9,951.00	10,369.00
5380-010	OTHER BENEFITS	6,103.00	4,273.00
7762-010	COVID TESTING EMPLOYEES/CONTR	1,380.00	99,403.00
Subtotal : None		25,625.00	123,307.00
Total [CLA-53.03] LA-Employee Benefits		25,625.00	123,307.00
Group : [CLA-53.04] LA-Payroll Taxes			
Subgroup : None			
5360-010	FICA EXPENSE	194,740.00	197,811.00
5361-010	STATE UNEMPLOYMENT TAXES	51,646.00	44,188.00
Subtotal : None		246,386.00	241,999.00
Total [CLA-53.04] LA-Payroll Taxes		246,386.00	241,999.00
Group : [CLA-53.05] LA-Workers Comp			
Subgroup : None			
5363-010	WORKMANS COMP INSURANCE	49,911.00	42,309.00
Subtotal : None		49,911.00	42,309.00
Total [CLA-53.05] LA-Workers Comp		49,911.00	42,309.00
NET (INCOME) LOSS		0.00	0.00
Sum of Account Groups		0.00	0.00

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