

Client: **A792753 - Alliance Health of Wrentham, Inc.**
Engagement: **MDMC 2023 - Alliance Health of Wrentham, 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 : [100] Balance Sheet						
Subgroup : [1000] Assets						
1101-010	CASH - MONEY MARKET	0.00	1,103,676.00		0.00	1,103,676.00
1102-010	PETTY CASH	500.00	500.00		0.00	500.00
1114-010	CASH ESCROW ACCOUNT	415,511.00	424,899.00		0.00	424,899.00
1120-010	CASH-SAVINGS	3,312.00	9,546.00		0.00	9,546.00
1126-010	CASH CHKG - WEBSTER - WRENTHAM	1,917,641.00	(32,753.00)		0.00	(32,753.00)
1155-010	WORKING CAPITAL-RESERVE	72,000.00	0.00		0.00	0.00
1172-010	PAYROLL CLEARING	0.00	(210.00)		0.00	(210.00)
1300-010	ACCTS REC-PRIVATE-SNF	65,061.00	215,276.00		0.00	215,276.00
1302-010	ACCTS REC-MEDICAID-SNF	993,541.00	1,253,196.00		0.00	1,253,196.00
1304-010	ACCTS REC-MEDICARE A-SNF	679,526.00	440,598.00		0.00	440,598.00
1305-010	ACCTS REC-MEDICARE B-SNF	14,098.00	16,572.00		0.00	16,572.00
1308-010	ACCTS REC-MANAGED CARE/HMO-SNF	194,563.00	111,697.00		0.00	111,697.00
1324-010	A/R DAYCARE	0.00	728.00		0.00	728.00
1329-010	BAD DEBT RESERVE	(31,309.00)	(89,554.00)		0.00	(89,554.00)
1346-010	EXCHANGE	1,565.00	0.00		0.00	0.00
1365-010	A/R OTHER	101,262.00	0.00		0.00	0.00
1530-010	PREPAID INSURANCE	20,860.00	81,332.00		0.00	81,332.00
1538-010	INVENTORY	17,000.00	17,000.00		0.00	17,000.00
1580-010	PREPAID EXPENSES-OTHER	17,610.00	9,356.00		0.00	9,356.00
1712-010	DEPOSITS-UTILITIES	4,290.00	4,290.00		0.00	4,290.00
1723-010	DUE TO/FROM MARIE ESTHER	867.00	0.00		0.00	0.00
1724-010	DUE FROM AFFILIATE - OTHER	(100,986.00)	(343.00)		0.00	(343.00)
1737-010	GOODWILL	100,000.00	100,000.00		0.00	100,000.00
1738-010	ACCUM AMORT:GOODWILL	(10,000.00)	(20,000.00)		0.00	(20,000.00)
1740-010	DEFERRED FINANCE FEES	202,604.00	202,604.00		0.00	202,604.00
1743-010	ACCUM AMORT FINANCE FEES	(13,507.00)	(54,028.00)		0.00	(54,028.00)
1755-010	REPLACEMENT RESERVE ESCROW	0.00	144,000.00		0.00	144,000.00
1902-010	LAND	4,000,000.00	4,000,000.00		0.00	4,000,000.00
1912-010	BUILDING	9,850,000.00	9,850,000.00		0.00	9,850,000.00
1919-010	ACCUM DEPREC-BUILDING	(82,083.00)	(328,333.00)		0.00	(328,333.00)
1922-010	BUILDING IMPROVEMENTS	0.00	3,104.00		0.00	3,104.00
1929-010	ACCUM DEPR-BUILD IMPROVEMENTS	0.00	(65.00)		0.00	(65.00)
1932-010	FIXED EQUIPMENT	50,000.00	55,559.00		0.00	55,559.00
1935-010	OTHER IMPROVEMENTS	0.00	46,791.00		0.00	46,791.00
1936-010	ACCUM DEPREC-OTHER IMPROVEMENT	0.00	(2,771.00)		0.00	(2,771.00)
1939-010	ACCUM DEPREC-FIXED EQUIPMENT	(1,667.00)	(6,841.00)		0.00	(6,841.00)
1952-010	FURNITURE & EQUIPMENT	0.00	55,373.00		0.00	55,373.00
1959-010	ACCUM DEPREC-FURN & EQUIPMENT	0.00	(5,498.00)		0.00	(5,498.00)
1970-010	CONSTRUCTION IN PROGRESS	0.00	57,763.00		0.00	57,763.00
1972-010	COMPUTER EQUIPMENT	109,513.00	122,922.00		0.00	122,922.00
1979-010	ACCUM DEPREC-COMPUTER EQUIPMEN	(9,132.00)	(49,741.00)		0.00	(49,741.00)
1982-010	SOFTWARE	5,037.00	10,906.00		0.00	10,906.00
1989-010	ACCUM AMORT-SOFTWARE	(308.00)	(3,859.00)		0.00	(3,859.00)
Subtotal [1000] Assets		18,587,369.00	17,743,692.00		0.00	17,743,692.00
Subgroup : [2000] Liabilities & Equity						
2102-010	ACCOUNTS PAYABLE-TRADE	(696,494.00)	(706,739.00)		0.00	(706,739.00)
2165-010	UNEARNED INCOME	(40,296.00)	(10,976.00)		0.00	(10,976.00)
2170-010	ACCRUED EXPENSES-OPERATING	(290,964.00)	(377,663.00)		0.00	(377,663.00)
2514-010	W/H FEDERAL INCOME TAXES	0.00	(2,429.00)		0.00	(2,429.00)
2516-010	W/H FICA TAXES	0.00	(1,590.00)		0.00	(1,590.00)
2517-010	W/H MEDICARE TAXES	0.00	(372.00)		0.00	(372.00)
2526-010	W/H STATE INC TAX - MA	0.00	(1,203.00)		0.00	(1,203.00)
2530-010	Other Withholdings/Misc.	(8,747.00)	(8,729.00)		0.00	(8,729.00)
2536-010	W/H GARNISHMENTS	0.00	(72.00)		0.00	(72.00)
2538-010	FAMILY MEDICAL LEAVE TAX	0.00	(92.00)		0.00	(92.00)
2550-010	ACCRUED PAYROLL	(167,875.00)	(215,961.00)		0.00	(215,961.00)
2560-010	ACCRUED FICA TAXES	(4,329.00)	(9,283.00)		0.00	(9,283.00)
2564-010	ACCD BONUS	(1,668.00)	(13,428.00)		0.00	(13,428.00)
2565-010	ACCD VACATION	(56,588.00)	(121,342.00)		0.00	(121,342.00)
2568-010	ACCD PENSION/401(K)	(10,223.00)	(13,281.00)		0.00	(13,281.00)
2756-010	ALLIANCE WORKING CAPITAL LINE	(1,540,000.00)	0.00		0.00	0.00
2910-010	MORTGAGE- L/T	(10,425,000.00)	(10,424,100.00)		0.00	(10,424,100.00)
2910-CLA	Mortgage - current portion	0.00	(900.00)		0.00	(900.00)
2911-010	2ND MORTGAGE - L/T	(1,075,000.00)	(858,682.00)		0.00	(858,682.00)
2911-CLA	2nd Mortgage - current portion	0.00	(216,318.00)		0.00	(216,318.00)
2961-010	NOTES PAY-OWNERS	(4,000,000.00)	(3,910,000.00)		0.00	(3,910,000.00)
2961-CLA	Notes Payable - current portion	0.00	(90,000.00)		0.00	(90,000.00)
3251-010	UNRESTRICTED NET ASSETS	0.00	(945,754.00)		0.00	(945,754.00)
3251-011	UNRESTRICTED NET ASSETS	0.00	466,814.00		0.00	466,814.00
3251-013	UNRESTRICTED NET ASSETS	0.00	83,939.00		0.00	83,939.00
3251-014	UNRESTRICTED NET ASSETS	0.00	27,370.00		0.00	27,370.00

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		12/31/2022	12/31/2023			12/31/2023
3251-015	UNRESTRICTED NET ASSETS	0.00	68,604.00		0.00	68,604.00
3251-016	UNRESTRICTED NET ASSETS	0.00	2,486.00		0.00	2,486.00
3251-017	UNRESTRICTED NET ASSETS	0.00	26,354.00		0.00	26,354.00
Subtotal [2000] Liabilities & Equity		(18,317,184.00)	(17,253,347.00)		0.00	(17,253,347.00)
Total [100] Balance Sheet		270,185.00	490,345.00		0.00	490,345.00

Group : [300] P&L
Subgroup : [3000] Revenues

3027-00	RESOURCE INCOME	(598,478.00)	0.00		(1,998,512.00)	(1,998,512.00)
				CAIDJE - 1	(1,998,512.00)	
303000	REVENUE HMO	(16,055.00)	0.00		0.00	0.00
4000-010	PRIVATE ROOM & BOARD:SNF	(1,195,500.00)	(3,208,030.00)		0.00	(3,208,030.00)
4011-010	PHYSICAL THERAPY PRIV SNF	(1,315.00)	0.00		0.00	0.00
4025-010	ANCILLARY ALLOW:PRIV SNF	(208.00)	(4,040.00)		0.00	(4,040.00)
4050-010	MEDICAID ROOM & BOARD:SNF	(4,974,478.00)	(18,912,256.00)		3,334,318.00	(15,577,938.00)
				CAIDJE - 1	1,998,512.00	
				CAIDJE - 2	1,335,806.00	
4050-011	MEDICAID ROOM & BOARD:SNF	0.00	(74,550.00)		0.00	(74,550.00)
4058-010	ROOM & BOARD ALLOW:SNF	3,043,079.00	10,326,486.00		0.00	10,326,486.00
4060-010CLA	MEDICAID ANCILLARY REVENUE	0.00	(79,704.00)		0.00	(79,704.00)
4100-010	MEDICARE A R & B:SNF	(2,253,482.00)	(5,493,407.00)		0.00	(5,493,407.00)
4111-010	PHYSICAL THERAPY:MC A SNF	(298,240.00)	(755,705.00)		0.00	(755,705.00)
4112-010	SPEECH THERAPY:MC A SNF	(149,300.00)	(394,175.00)		0.00	(394,175.00)
4113-010	DRUGS & PHARMACY:MC A SNF	(122,129.00)	(322,483.00)		0.00	(322,483.00)
4114-010	MEDICAL SUPPLIES:MC A SNF	(2,652.00)	(9,013.00)		0.00	(9,013.00)
4115-010	LABORATORY:MC A SNF	(27,465.00)	(67,955.00)		0.00	(67,955.00)
4116-010	AMBULANCE:MC A SNF	(4,490.00)	(21,091.00)		0.00	(21,091.00)
4117-010	X-RAY:MC A SNF	(5,709.00)	(20,843.00)		0.00	(20,843.00)
4118-010	OCCUP THERAPY:MC A SNF	(299,040.00)	(752,480.00)		0.00	(752,480.00)
4125-010	CONTRACT ALLOW:MC A SNF	909,102.00	2,347,047.00		0.00	2,347,047.00
4130-010	OTHER ROOM & BOARD:SNF	(25,017.00)	(35,962.00)		0.00	(35,962.00)
4138-010	ROOM & BOARD ALLOW:SNF	20,737.00	(3,943.00)		0.00	(3,943.00)
4141-010	PHYSICAL THERAPY:OTH SNF	(3,595.00)	(4,790.00)		0.00	(4,790.00)
4142-010	SPEECH THERAPY:OTH SNF	(750.00)	(1,375.00)		0.00	(1,375.00)
4143-010	DRUGS & PHARMACY:OTH SNF	(1,175.00)	(1,776.00)		0.00	(1,776.00)
4144-010	MEDICAL SUPPLIES:OTH SNF	(88.00)	(270.00)		0.00	(270.00)
4145-010	LABORATORY:OTH SNF	0.00	(163.00)		0.00	(163.00)
4147-010	X-RAY:OTH SNF	0.00	(174.00)		0.00	(174.00)
4148-010	OCCUP THERAPY:OTH SNF	(3,535.00)	(4,910.00)		0.00	(4,910.00)
4149-010	PROST/ORTH SUPPLY:OTH SNF	(78.00)	0.00		0.00	0.00
4155-010	ANCILLARY ALLOW:OTH SNF	9,143.00	18,996.00		0.00	18,996.00
4160-010	OXYGEN:MC B	0.00	(2,761.00)		0.00	(2,761.00)
4161-010	PHYSICAL THERAPY:MC B	(45,140.00)	(187,463.00)		0.00	(187,463.00)
4162-010	SPEECH THERAPY:MC B	(13,925.00)	(65,575.00)		0.00	(65,575.00)
4163-010	DRUGS & PHARMACY:MC B	0.00	(19,053.00)		0.00	(19,053.00)
4168-010	OCCUPATIONAL THERAPY:MC B	(25,385.00)	(147,595.00)		0.00	(147,595.00)
4174-010	OTHER-MEDICARE PART B	0.00	85.00		0.00	85.00
4175-010	ANCILLARY ALLOWANCE:MC B	40,987.00	207,178.00		0.00	207,178.00
4200-010	REVENUE HOSPICE	(215,450.00)	0.00		(1,335,806.00)	(1,335,806.00)
				CAIDJE - 2	(1,335,806.00)	
4670-010	DAYCARE TUITION	(118,460.00)	(431,884.00)		0.00	(431,884.00)
4845-010	INTEREST INCOME	(511.00)	(42,856.00)		0.00	(42,856.00)
4883-010	STATE STIMULUS INCOME	(56,262.00)	(375,400.00)		0.00	(375,400.00)
4887-010	OTHER INCOME - COVID TEST	(75,876.00)	(77,040.00)		0.00	(77,040.00)
4888-010	MISCELLANEOUS INCOME	(890.00)	(2,381.00)		0.00	(2,381.00)
Subtotal [3000] Revenues		(6,511,630.00)	(18,621,311.00)		0.00	(18,621,311.00)

Subgroup : [4000] Expenses

5101-010	SAL-ADMINISTRATOR	39,904.00	119,779.00		0.00	119,779.00
5101-013	SAL-ADMINISTRATOR	2,606.00	8,663.00		0.00	8,663.00
5101-014	SAL-ADMINISTRATOR	0.00	2,000.00		0.00	2,000.00
5101-015	SAL-ADMINISTRATOR	1,504.00	2,631.00		0.00	2,631.00
5101-016	SAL-ADMINISTRATOR	1,668.00	9,996.00		0.00	9,996.00
5101-017	SAL-ADMINISTRATOR	0.00	1,458.00		0.00	1,458.00
5115-010	SAL-OFFICE/CLERICAL	122,313.00	279,198.00		0.00	279,198.00
5115-011	SAL-OFFICE/CLERICAL	8,017.00	3,512.00		0.00	3,512.00
5115-013	SAL-OFFICE/CLERICAL	5,197.00	12,164.00		0.00	12,164.00
5115-014	SAL-OFFICE/CLERICAL	1,408.00	6,936.00		0.00	6,936.00
5115-015	SAL-OFFICE/CLERICAL	2,548.00	6,607.00		0.00	6,607.00
5115-017	SAL-OFFICE/CLERICAL	150.00	225.00		0.00	225.00
5115-018	SAL-OFFICE/CLERICAL	0.00	309.00		0.00	309.00
5120-010	MANAGEMENT/FINANCIAL SERVICES	296,000.00	908,724.00		0.00	908,724.00
5124-010	LEGAL FEES	0.00	15,827.00		0.00	15,827.00
5126-010	ACCOUNTING FEES	14,000.00	42,000.00		0.00	42,000.00
5128-010	OTHER PROFESSIONAL FEES	2,734.00	19,588.00		0.00	19,588.00

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		12/31/2022	12/31/2023			12/31/2023
5129-010	TELEPHONE	5,528.00	16,600.00		0.00	16,600.00
5130-010	CELL PHONE EXPENSE	404.00	1,225.00		0.00	1,225.00
5131-010	ADVERTISING-HELP WANTED	1,033.00	29,748.00		0.00	29,748.00
5133-010	BUSINESS PROMOTION	534.00	7,207.00		0.00	7,207.00
5135-010	MEMBERSHIP DUES	5,072.00	12,751.00		0.00	12,751.00
5136-010	SUBSCRIPTIONS	250.00	0.00		0.00	0.00
5137-010	LICENSES	8,540.00	14,600.00		0.00	14,600.00
5138-010	OFFICE SUPPLIES	10,775.00	28,113.00		0.00	28,113.00
5139-010	PURC SERV-ADMINISTRATIVE	0.00	6,249.00		0.00	6,249.00
5140-010	COURIER & POSTAGE	2,137.00	6,014.00		0.00	6,014.00
5141-010	ADMIN-EQUIP RENTAL	5,403.00	15,874.00		0.00	15,874.00
5144-010	CREDIT CARD FEES	0.00	9,241.00		0.00	9,241.00
5145-010	BANK CHARGES	863.00	2,563.00		0.00	2,563.00
5146-010	PAYROLL PROCESSING FEES	7,675.00	25,904.00		0.00	25,904.00
5147-010	DONATIONS	0.00	5,153.00		0.00	5,153.00
5148-010	DATA PROCESSING FEES	30,085.00	96,828.00		0.00	96,828.00
5160-010	AUTO EXPENSE	120.00	847.00		0.00	847.00
5170-010	INSURANCE-GENERAL	47,568.00	139,020.00		0.00	139,020.00
5175-010	INSURANCE-AUTO	0.00	358.00		0.00	358.00
5360-010	FICA EXPENSE	221,704.00	674,885.00		0.00	674,885.00
5361-010	STATE UNEMPLOYMENT TAXES	30,209.00	19,747.00		0.00	19,747.00
5362-010	FAMILY MEDICAL LEAVE TAX	9,873.00	28,428.00		0.00	28,428.00
5363-010	WORKMANS COMP INSURANCE	52,106.00	139,455.00		0.00	139,455.00
5364-010	HEALTH WELFARE INSURANCE	150,043.00	395,409.00		0.00	395,409.00
5366-010	PENSION EXPENSE	9,088.00	78,026.00		0.00	78,026.00
5370-010	SEMINARS & MEETINGS	175.00	875.00		0.00	875.00
5371-010	EDUCATION-STAFF	219.00	1,452.00		0.00	1,452.00
5375-010	TUITION REIMB	5,000.00	3,150.00		0.00	3,150.00
5378-010	EMPLOYEE RELATIONS	6,331.00	1,411.00		0.00	1,411.00
5380-010	OTHER BENEFITS	11,157.00	9,936.00		0.00	9,936.00
5380-013	OTHER BENEFITS	0.00	5,339.00		0.00	5,339.00
5501-010	SAL-MAINT SUPERVISOR	28,546.00	84,573.00		0.00	84,573.00
5501-011	SAL-MAINT SUPERVISOR	501.00	2,742.00		0.00	2,742.00
5501-013	SAL-MAINT SUPERVISOR	1,666.00	4,881.00		0.00	4,881.00
5501-014	SAL-MAINT SUPERVISOR	360.00	2,066.00		0.00	2,066.00
5501-015	SAL-MAINT SUPERVISOR	853.00	1,774.00		0.00	1,774.00
5501-017	SAL-MAINT SUPERVISOR	3,870.00	15,258.00		0.00	15,258.00
5515-010	SAL-MAINTENANCE STAFF	31,833.00	88,776.00		0.00	88,776.00
5515-011	SAL-MAINTENANCE STAFF	706.00	2,944.00		0.00	2,944.00
5515-013	SAL-MAINTENANCE STAFF	1,302.00	3,762.00		0.00	3,762.00
5515-014	SAL-MAINTENANCE STAFF	134.00	2,719.00		0.00	2,719.00
5515-015	SAL-MAINTENANCE STAFF	696.00	2,115.00		0.00	2,115.00
5515-017	SAL-MAINTENANCE STAFF	4,318.00	12,077.00		0.00	12,077.00
5538-010	MAINTENANCE SUPPLIES	4,491.00	31,599.00		0.00	31,599.00
5539-010	MAINTENANCE & REPAIRS	6,499.00	23,859.00		0.00	23,859.00
5543-010	GROUNDKEEPING	0.00	520.00		0.00	520.00
5546-010	MAINTENANCE CONTRACTS	30,395.00	82,253.00		0.00	82,253.00
5547-010	RUBBISH REMOVAL	11,708.00	35,631.00		0.00	35,631.00
5548-010	SNOW REMOVAL	2,350.00	15,125.00		0.00	15,125.00
5565-010	REAL PROPERTY TAXES	45,074.00	76,954.00		0.00	76,954.00
5571-010	WATER & SEWER	13,289.00	44,592.00		0.00	44,592.00
5572-010	GAS/PROPANE	36,245.00	79,469.00		0.00	79,469.00
5573-010	FUEL OIL	1,826.00	615.00		0.00	615.00
5574-010	ELECTRICITY	52,114.00	142,409.00		0.00	142,409.00
5738-010	LAUNDRY SUPPLIES	2,418.00	4,770.00		0.00	4,770.00
5739-010	PURCHASE SERVICE-LAUNDRY	40,150.00	117,750.00		0.00	117,750.00
5740-010	LINENS & BEDDING	0.00	140.00		0.00	140.00
5938-010	HOUSEKEEPING SUPPLIES	1,792.00	4,568.00		0.00	4,568.00
5939-010	PURCHASE SERVICE-HOUSEKEEPING	120,450.00	375,365.00		0.00	375,365.00
6301-010	SAL-FOOD SERVICE SUPERVISOR	14,222.00	56,932.00		0.00	56,932.00
6301-011	SAL-FOOD SERVICE SUPERVISOR	5,646.00	4,127.00		0.00	4,127.00
6301-013	SAL-FOOD SERVICE SUPERVISOR	1,185.00	3,326.00		0.00	3,326.00
6301-014	SAL-FOOD SERVICE SUPERVISOR	231.00	1,499.00		0.00	1,499.00
6301-015	SAL-FOOD SERVICE SUPERVISOR	911.00	888.00		0.00	888.00
6301-017	SAL-FOOD SERVICE SUPERVISOR	1,250.00	0.00		0.00	0.00
6303-010	SAL-DIETICIAN	21,814.00	81,800.00		0.00	81,800.00
6303-013	SAL-DIETICIAN	0.00	1,647.00		0.00	1,647.00
6303-014	SAL-DIETICIAN	990.00	1,800.00		0.00	1,800.00
6303-015	SAL-DIETICIAN	0.00	1,745.00		0.00	1,745.00
6303-018	SAL-DIETICIAN	0.00	80.00		0.00	80.00
6305-010	SAL-COOKS	37,148.00	134,677.00		0.00	134,677.00
6305-011	SAL-COOKS	9,424.00	11,308.00		0.00	11,308.00
6305-013	SAL-COOKS	1,660.00	3,793.00		0.00	3,793.00
6305-014	SAL-COOKS	719.00	3,156.00		0.00	3,156.00
6305-015	SAL-COOKS	1,321.00	3,365.00		0.00	3,365.00

Client: **A792753 - Alliance Health of Wrentham, Inc.**
Engagement: **MDMC 2023 - Alliance Health of Wrentham, 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
6305-017	SAL-COOKS	1,750.00	1,350.00		0.00	1,350.00
6305-018	SAL-COOKS	0.00	731.00		0.00	731.00
6315-010	SAL-DIETARY STAFF	97,619.00	279,807.00		0.00	279,807.00
6315-011	SAL-DIETARY STAFF	10,710.00	29,976.00		0.00	29,976.00
6315-013	SAL-DIETARY STAFF	1,976.00	4,679.00		0.00	4,679.00
6315-014	SAL-DIETARY STAFF	875.00	4,924.00		0.00	4,924.00
6315-015	SAL-DIETARY STAFF	3,534.00	4,797.00		0.00	4,797.00
6315-017	SAL-DIETARY STAFF	0.00	412.00		0.00	412.00
6315-018	SAL-DIETARY STAFF	0.00	1,951.00		0.00	1,951.00
6323-010	DIETICIAN CONSULTING FEE	0.00	107.00		0.00	107.00
6332-010	ALLOCATED SAL DIETARY	0.00	343.00		0.00	343.00
6334-010	FOOD	159,054.00	411,916.00		0.00	411,916.00
6336-010	DISHES & UTENSILS	0.00	19.00		0.00	19.00
6338-010	DIETARY SUPPLIES	32,408.00	64,621.00		0.00	64,621.00
6501-010	SAL-RECREATION SUPERVISOR	15,403.00	45,625.00		0.00	45,625.00
6501-011	SAL-RECREATION SUPERVISOR	1,380.00	2,750.00		0.00	2,750.00
6501-013	SAL-RECREATION SUPERVISOR	295.00	1,638.00		0.00	1,638.00
6501-014	SAL-RECREATION SUPERVISOR	434.00	671.00		0.00	671.00
6501-015	SAL-RECREATION SUPERVISOR	469.00	952.00		0.00	952.00
6515-010	SAL-RECREATION STAFF	30,022.00	100,255.00		0.00	100,255.00
6515-013	SAL-RECREATION STAFF	524.00	2,661.00		0.00	2,661.00
6515-014	SAL-RECREATION STAFF	455.00	2,151.00		0.00	2,151.00
6515-015	SAL-RECREATION STAFF	596.00	1,941.00		0.00	1,941.00
6515-017	SAL-RECREATION STAFF	250.00	287.00		0.00	287.00
6515-018	SAL-RECREATION STAFF	0.00	220.00		0.00	220.00
6538-010	RECREATION SUPPLIES	1,758.00	9,335.00		0.00	9,335.00
6539-010	PURCHASE SERVICE-RECREATION	3,430.00	11,287.00		0.00	11,287.00
6545-010	CABLE TV SERVICES	864.00	2,146.00		0.00	2,146.00
6701-010	SAL-SOCIAL SERVICES	73,248.00	189,382.00		0.00	189,382.00
6701-011	SAL-SOCIAL SERVICES	5,989.00	1,937.00		0.00	1,937.00
6701-013	SAL-SOCIAL SERVICES	3,497.00	10,228.00		0.00	10,228.00
6701-014	SAL-SOCIAL SERVICES	0.00	3,505.00		0.00	3,505.00
6701-015	SAL-SOCIAL SERVICES	1,582.00	2,875.00		0.00	2,875.00
6701-017	SAL-SOCIAL SERVICES	750.00	0.00		0.00	0.00
6715-010	SAL-ADMISSIONS	41,196.00	169,098.00		0.00	169,098.00
6715-011	SAL-ADMISSIONS	116.00	2,163.00		0.00	2,163.00
6715-012	SAL-ADMISSIONS	340.00	0.00		0.00	0.00
6715-013	SAL-ADMISSIONS	934.00	8,380.00		0.00	8,380.00
6715-014	SAL-ADMISSIONS	106.00	962.00		0.00	962.00
6715-015	SAL-ADMISSIONS	833.00	4,463.00		0.00	4,463.00
6715-017	SAL-ADMISSIONS	375.00	927.00		0.00	927.00
6728-010	SOCIAL SERVICES CONSULTANT	0.00	16,521.00		0.00	16,521.00
7020-010	MEDICAL DIRECTOR FEES	6,000.00	18,000.00		0.00	18,000.00
7060-010	PHYSICIAN SERVICES-OTHER	0.00	52.00		0.00	52.00
7128-010	CHILD DAYCARE SUPPLIES & EXPEN	1,104.00	7,436.00		0.00	7,436.00
7130-010	SAL- DAYCARE DIRECTOR	14,511.00	52,817.00		0.00	52,817.00
7130-011	SAL- DAYCARE DIRECTOR	7.00	0.00		0.00	0.00
7130-013	SAL- DAYCARE DIRECTOR	834.00	2,640.00		0.00	2,640.00
7130-014	SAL- DAYCARE DIRECTOR	256.00	1,352.00		0.00	1,352.00
7130-015	SAL- DAYCARE DIRECTOR	0.00	985.00		0.00	985.00
7130-017	SAL- DAYCARE DIRECTOR	689.00	0.00		0.00	0.00
7140-010	SAL- DAYCARE LEAD TEACHER	13,621.00	15,150.00		0.00	15,150.00
7140-011	SAL- DAYCARE LEAD TEACHER	7.00	0.00		0.00	0.00
7140-013	SAL- DAYCARE LEAD TEACHER	882.00	1,456.00		0.00	1,456.00
7140-014	SAL- DAYCARE LEAD TEACHER	303.00	473.00		0.00	473.00
7140-015	SAL- DAYCARE LEAD TEACHER	0.00	252.00		0.00	252.00
7150-010	SAL - DAYCARE TEACHER	66,445.00	200,285.00		0.00	200,285.00
7150-011	SAL - DAYCARE TEACHER	70.00	697.00		0.00	697.00
7150-013	SAL - DAYCARE TEACHER	2,239.00	7,938.00		0.00	7,938.00
7150-014	SAL - DAYCARE TEACHER	634.00	5,458.00		0.00	5,458.00
7150-015	SAL - DAYCARE TEACHER	0.00	4,309.00		0.00	4,309.00
7150-017	SAL - DAYCARE TEACHER	1,250.00	1,276.00		0.00	1,276.00
7160-010	DAYCARE-OTHER	0.00	75.00		0.00	75.00
7318-010	PHYSICAL THERAPY SUPPLIES	636.00	300.00		0.00	300.00
7320-010	PURCH SRVC PT- DIRECT	114,233.00	292,060.00		0.00	292,060.00
7321-010	PURCH SRVC PT- INDIRECT	0.00	30,652.00		0.00	30,652.00
7430-010	PURCH SRVC ST- DIRECT	34,809.00	92,918.00		0.00	92,918.00
7431-010	PURCH SRVC ST- INDIRECT	0.00	11,146.00		0.00	11,146.00
7528-010	INHAL/OXYGEN THERAPY CONSULTAN	0.00	4,584.00		0.00	4,584.00
7538-010	INHAL/OXYGEN SUPPLIES	1,967.00	15,793.00		0.00	15,793.00
7540-010	OXYGEN THERAPY-MEDICAID	360.00	3,660.00		0.00	3,660.00
7550-010	OXYGEN THERAPY-MEDICARE	2,040.00	4,740.00		0.00	4,740.00
7560-010	OXYGEN THERAPY-OTHER	60.00	0.00		0.00	0.00
7628-010	PHARMACY CONSULTING FEES	5,160.00	14,394.00		0.00	14,394.00
7629-010	DRUGS-MEDICINE CABINET	7,443.00	30,237.00		0.00	30,237.00

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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
7640-010	DRUGS-MEDICAID	46.00	1,276.00		0.00	1,276.00
7650-010	DRUGS-MEDICARE	84,610.00	225,007.00		0.00	225,007.00
7660-010	DRUGS-OTHER	763.00	1,286.00		0.00	1,286.00
7683-010	BILLABLE MED A SUPPLIES	0.00	873.00		0.00	873.00
7690-010	SUPPLIES-PATIENT PERSONAL	0.00	9,174.00		0.00	9,174.00
7695-010	IV THERAPY-MED A	9,477.00	19,709.00		0.00	19,709.00
7730-010	LAB-PRIVATE	160.00	605.00		0.00	605.00
7740-010	LAB-MEDICAID	520.00	1,230.00		0.00	1,230.00
7750-010	LAB-MEDICARE A	21,314.00	52,307.00		0.00	52,307.00
7760-010	LAB-OTHER	127.00	533.00		0.00	533.00
7850-010	AMBULANCE- MEDICARE	4,113.00	29,801.00		0.00	29,801.00
8050-010	X-RAY-MEDICARE A	4,467.00	16,486.00		0.00	16,486.00
8055-010	X-RAY-MEDICARE B	0.00	89.00		0.00	89.00
8060-010	X-RAY-OTHER	491.00	1,227.00		0.00	1,227.00
8130-010	PURCH SRVC OT- DIRECT	106,861.00	279,549.00		0.00	279,549.00
8140-010	PURCH SRVC OT-INDIRECT	0.00	26,576.00		0.00	26,576.00
8301-010	SAL-DIRECTOR OF NURSES	44,658.00	102,239.00		0.00	102,239.00
8301-013	SAL-DIRECTOR OF NURSES	3,436.00	4,743.00		0.00	4,743.00
8301-014	SAL-DIRECTOR OF NURSES	596.00	1,083.00		0.00	1,083.00
8301-015	SAL-DIRECTOR OF NURSES	1,425.00	2,922.00		0.00	2,922.00
8301-016	SAL-DIRECTOR OF NURSES	0.00	7,908.00		0.00	7,908.00
8301-017	SAL-DIRECTOR OF NURSES	0.00	523.00		0.00	523.00
8303-010	SAL-ASST DIRECTOR OF NURSES	28,440.00	74,462.00		0.00	74,462.00
8303-011	SAL-ASST DIRECTOR OF NURSES	4,440.00	0.00		0.00	0.00
8303-013	SAL-ASST DIRECTOR OF NURSES	1,949.00	6,146.00		0.00	6,146.00
8303-014	SAL-ASST DIRECTOR OF NURSES	0.00	1,938.00		0.00	1,938.00
8303-015	SAL-ASST DIRECTOR OF NURSES	0.00	1,786.00		0.00	1,786.00
8303-016	SAL-ASST DIRECTOR OF NURSES	818.00	0.00		0.00	0.00
8303-017	SAL-ASST DIRECTOR OF NURSES	0.00	750.00		0.00	750.00
8304-010	SAL-QUALITY IMPROVEMENT DIRECT	15,665.00	99,152.00		0.00	99,152.00
8304-011	SAL-QUALITY IMPROVEMENT DIRECT	0.00	69,915.00		0.00	69,915.00
8304-013	SAL-QUALITY IMPROVEMENT DIRECT	269.00	4,615.00		0.00	4,615.00
8304-014	SAL-QUALITY IMPROVEMENT DIRECT	0.00	1,211.00		0.00	1,211.00
8304-015	SAL-QUALITY IMPROVEMENT DIRECT	1,058.00	2,224.00		0.00	2,224.00
8304-017	SAL-QUALITY IMPROVEMENT DIRECT	0.00	1,195.00		0.00	1,195.00
8306-010	SAL-MDS/PPS NURSE SALARIES	49,333.00	130,555.00		0.00	130,555.00
8306-011	SAL-MDS/PPS NURSE SALARIES	15,233.00	31,230.00		0.00	31,230.00
8306-013	SAL-MDS/PPS NURSE SALARIES	2,766.00	7,533.00		0.00	7,533.00
8306-014	SAL-MDS/PPS NURSE SALARIES	0.00	4,625.00		0.00	4,625.00
8306-015	SAL-MDS/PPS NURSE SALARIES	1,777.00	2,617.00		0.00	2,617.00
8307-010	SAL-MMQ NURSE SALARIES	4,539.00	44,837.00		0.00	44,837.00
8307-011	SAL-MMQ NURSE SALARIES	0.00	480.00		0.00	480.00
8307-013	SAL-MMQ NURSE SALARIES	64.00	2,626.00		0.00	2,626.00
8307-014	SAL-MMQ NURSE SALARIES	0.00	566.00		0.00	566.00
8307-015	SAL-MMQ NURSE SALARIES	426.00	843.00		0.00	843.00
8308-010	SAL-NURSE SUPERVISORS:SNF	110,613.00	244,148.00		0.00	244,148.00
8308-011	SAL-NURSE SUPERVISORS:SNF	30,904.00	15,019.00		0.00	15,019.00
8308-013	SAL-NURSE SUPERVISORS:SNF	5,659.00	10,967.00		0.00	10,967.00
8308-014	SAL-NURSE SUPERVISORS:SNF	1,924.00	4,579.00		0.00	4,579.00
8308-015	SAL-NURSE SUPERVISORS:SNF	4,781.00	12,270.00		0.00	12,270.00
8308-017	SAL-NURSE SUPERVISORS:SNF	596.00	3,468.00		0.00	3,468.00
8311-010	SAL-RN:SNF CERT	177,183.00	525,359.00		0.00	525,359.00
8311-011	SAL-RN:SNF CERT	15,610.00	62,508.00		0.00	62,508.00
8311-013	SAL-RN:SNF CERT	7,681.00	20,296.00		0.00	20,296.00
8311-014	SAL-RN:SNF CERT	3,178.00	8,749.00		0.00	8,749.00
8311-015	SAL-RN:SNF CERT	7,996.00	14,530.00		0.00	14,530.00
8311-017	SAL-RN:SNF CERT	3,904.00	13,257.00		0.00	13,257.00
8311-018	SAL-RN:SNF CERT	0.00	4,384.00		0.00	4,384.00
8312-010	SAL-LPN:SNF CERT	502,901.00	1,644,008.00		0.00	1,644,008.00
8312-011	SAL-LPN:SNF CERT	78,959.00	323,990.00		0.00	323,990.00
8312-013	SAL-LPN:SNF CERT	15,053.00	54,931.00		0.00	54,931.00
8312-014	SAL-LPN:SNF CERT	6,275.00	32,560.00		0.00	32,560.00
8312-015	SAL-LPN:SNF CERT	13,610.00	38,786.00		0.00	38,786.00
8312-017	SAL-LPN:SNF CERT	5,772.00	21,044.00		0.00	21,044.00
8312-018	SAL-LPN:SNF CERT	0.00	38,376.00		0.00	38,376.00
8313-010	SAL-CERT AIDES SNF CERT	607,055.00	2,113,784.00		0.00	2,113,784.00
8313-011	SAL-CERT AIDES SNF CERT	248,697.00	715,895.00		0.00	715,895.00
8313-013	SAL-CERT AIDES SNF CERT	19,109.00	58,985.00		0.00	58,985.00
8313-014	SAL-CERT AIDES SNF CERT	6,326.00	39,371.00		0.00	39,371.00
8313-015	SAL-CERT AIDES SNF CERT	21,076.00	61,050.00		0.00	61,050.00
8313-017	SAL-CERT AIDES SNF CERT	1,431.00	19,574.00		0.00	19,574.00
8313-018	SAL-CERT AIDES SNF CERT	0.00	32,039.00		0.00	32,039.00
8317-010	SAL-UNIT SECRETARY	79,532.00	27,000.00		0.00	27,000.00
8317-011	SAL-UNIT SECRETARY	24,363.00	4,604.00		0.00	4,604.00
8317-013	SAL-UNIT SECRETARY	1,010.00	679.00		0.00	679.00

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		12/31/2022	12/31/2023			12/31/2023
8317-014	SAL-UNIT SECRETARY	1,333.00	154.00		0.00	154.00
8317-015	SAL-UNIT SECRETARY	417.00	923.00		0.00	923.00
8317-017	SAL-UNIT SECRETARY	0.00	658.00		0.00	658.00
8317-018	SAL-UNIT SECRETARY	0.00	7,012.00		0.00	7,012.00
8318-010	SAL-SCHEDULER	12,416.00	43,925.00		0.00	43,925.00
8318-011	SAL-SCHEDULER	408.00	971.00		0.00	971.00
8318-013	SAL-SCHEDULER	238.00	1,373.00		0.00	1,373.00
8318-014	SAL-SCHEDULER	229.00	1,222.00		0.00	1,222.00
8318-015	SAL-SCHEDULER	357.00	989.00		0.00	989.00
8318-017	SAL-SCHEDULER	0.00	600.00		0.00	600.00
8319-010	SAL-MEDICAL RECORDS	41,368.00	107,603.00		0.00	107,603.00
8319-011	SAL-MEDICAL RECORDS	5,626.00	7,010.00		0.00	7,010.00
8319-012	SAL-MEDICAL RECORDS	(340.00)	0.00		0.00	0.00
8319-013	SAL-MEDICAL RECORDS	1,746.00	4,093.00		0.00	4,093.00
8319-014	SAL-MEDICAL RECORDS	606.00	2,652.00		0.00	2,652.00
8319-015	SAL-MEDICAL RECORDS	443.00	2,224.00		0.00	2,224.00
8320-010	SAL-CENTRAL SUPPLY	8,592.00	17,450.00		0.00	17,450.00
8320-013	SAL-CENTRAL SUPPLY	164.00	346.00		0.00	346.00
8320-014	SAL-CENTRAL SUPPLY	0.00	380.00		0.00	380.00
8320-015	SAL-CENTRAL SUPPLY	391.00	363.00		0.00	363.00
8320-018	SAL-CENTRAL SUPPLY	0.00	150.00		0.00	150.00
8430-010	NURSING ADMIN INTERCOMPANY	0.00	5,636.00		0.00	5,636.00
8437-010	SUPPLEMENTS	4,248.00	21,933.00		0.00	21,933.00
8438-010	NURSING SUPPLIES	71,748.00	201,808.00		0.00	201,808.00
8441-010	MEDICAL EQUIPMENT RENTAL	0.00	1,364.00		0.00	1,364.00
8450-010	PURCH SERV-RN:SNF CERT	87,483.00	224,525.00		0.00	224,525.00
8452-010	PURCH SERV-LPN:SNF CERT	185,217.00	407,981.00		0.00	407,981.00
8454-010	PURCHASE SERV-AIDES:SNF	228,700.00	296,235.00		0.00	296,235.00
9138-010	CHILD DAY CARE SUPPLIES	81.00	0.00		0.00	0.00
9608-010	BAD DEBTS-OTHER:SNF CERTIFIED	31,309.00	66,321.00		0.00	66,321.00
9710-010	INTEREST- MORTGAGE	185,346.00	525,853.00		0.00	525,853.00
9720-010	INTEREST- SUBDEBT	100,986.00	367,863.00		0.00	367,863.00
9740-010	INT-WORKING CAPITAL	19,349.00	5,931.00		0.00	5,931.00
9821-010	DEPREC-BUILDING	82,083.00	246,250.00		0.00	246,250.00
9823-010	DEPREC-BUILDING IMPROVEMENTS	0.00	65.00		0.00	65.00
9824-010	DEPREC-OTHER IMPROVEMENTS	0.00	2,771.00		0.00	2,771.00
9825-010	DEPREC-FIXED EQUIPMENT	1,667.00	5,175.00		0.00	5,175.00
9827-010	DEPREC-FURNITURE & EQUIP	0.00	5,498.00		0.00	5,498.00
9828-010	DEPREC SOFTWARE	308.00	3,552.00		0.00	3,552.00
9829-010	DEPREC COMPUTER EQUIPMENT	9,132.00	40,609.00		0.00	40,609.00
9845-010	AMORT-FINANCE FEES	13,507.00	40,521.00		0.00	40,521.00
9865-010	AMORT-INTANGIBLE ASSETS	10,000.00	10,000.00		0.00	10,000.00
9920-010	STATE ASSESSMENT	296,868.00	1,005,713.00		0.00	1,005,713.00
Subtotal [4000] Expenses		6,241,445.00	18,130,966.00		0.00	18,130,966.00
Total [300] P&L		(270,185.00)	(490,345.00)		0.00	(490,345.00)
Sum of Account Groups		0.00	0.00		0.00	0.00
Net (Income) Loss		0.00	0.00		0.00	0.00

Tickmarks

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Client: **A792753 - Alliance Health of Wrentham, Inc.**
Engagement: **MDMC 2023 - Alliance Health of Wrentham, 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	1,103,676.00	0.00
1102-010	PETTY CASH	500.00	500.00
1114-010	CASH ESCROW ACCOUNT	424,899.00	415,511.00
1120-010	CASH-SAVINGS	9,546.00	3,312.00
1126-010	CASH CHKG - WEBSTER - WRENTHA	(32,753.00)	1,917,641.00
1155-010	WORKING CAPITAL-RESERVE	0.00	72,000.00
Subtotal : None		1,505,868.00	2,408,964.00
Total [S6L1.1C1]	Cash and Cash Equivalents	1,505,868.00	2,408,964.00
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C] A/ R Self-Pay Patients (Private)			
1300-010	ACCTS REC-PRIVATE-SNF	215,276.00	65,061.00
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		215,276.00	65,061.00
Subgroup : [S6L1.5C] A/R Managed Care Patients (Private)			
1308-010	ACCTS REC-MANAGED CARE/HMO-S	111,697.00	194,563.00
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		111,697.00	194,563.00
Subgroup : [S6L1.5C] A/r Medicare Non Managed Care			
1304-010	ACCTS REC-MEDICARE A-SNF	440,598.00	679,526.00
1305-010	ACCTS REC-MEDICARE B-SNF	16,572.00	14,098.00
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		457,170.00	693,624.00
Subgroup : [S6L1.5C] A/R Mass Medicaid Non Managed Care			
1302-010	ACCTS REC-MEDICAID-SNF	1,253,196.00	993,541.00
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Car		1,253,196.00	993,541.00
Subgroup : [S6L1.5C] A/R Other Public Patients			
1324-010	A/R DAYCARE	728.00	0.00
Subtotal [S6L1.5C1L] A/R Other Public Patients		728.00	0.00
Total [S6L1.5C1]	Payer Accounts Receivable	2,038,067.00	1,946,789.00
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
1329-010	BAD DEBT RESERVE	(89,554.00)	(31,309.00)
Subtotal : None		(89,554.00)	(31,309.00)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(89,554.00)	(31,309.00)
Group : [S6L1.8C1]	Receivable from Affiliates/Related Parties		
Subgroup : None			
1723-010	DUE TO/FROM MARIE ESTHER	0.00	867.00
Subtotal : None		0.00	867.00
Total [S6L1.8C1]	Receivable from Affiliates/Related Pai	0.00	867.00
Group : [S6L1.10C1]	Supply Inventory		
Subgroup : None			
1538-010	INVENTORY	17,000.00	17,000.00
Subtotal : None		17,000.00	17,000.00
Total [S6L1.10C1]	Supply Inventory	17,000.00	17,000.00
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
1530-010	PREPAID INSURANCE	81,332.00	20,860.00
Subtotal : None		81,332.00	20,860.00
Total [S6L1.13C1]	Prepaid Insurance	81,332.00	20,860.00
Group : [S6L1.15C1]	Other Prepaid Expenses		
Subgroup : None			
1580-010	PREPAID EXPENSES-OTHER	9,356.00	17,610.00

Subtotal : None		9,356.00	17,610.00	
Total [S6L1.15C1]	Other Prepaid Expenses	9,356.00	17,610.00	
Group : [S6L1.17C1] Other Current Assets				
Subgroup : None				
1172-010	PAYROLL CLEARING	(210.00)	0.00	
1346-010	EXCHANGE	0.00	1,565.00	
1365-010	A/R OTHER	0.00	101,262.00	
1755-010	REPLACEMENT RESERVE ESCROW	144,000.00	0.00	
Subtotal : None		143,790.00	102,827.00	
Total [S6L1.17C1]	Other Current Assets	143,790.00	102,827.00	
Group : [S6L2.1C1] Land				
Subgroup : None				
1902-010	LAND	4,000,000.00	4,000,000.00	
Subtotal : None		4,000,000.00	4,000,000.00	
Total [S6L2.1C1]	Land	4,000,000.00	4,000,000.00	
Group : [S6L2.2C1] Building				
Subgroup : [S6L2.2C] Building Costs				
1912-010	BUILDING	9,850,000.00	9,850,000.00	
Subtotal [S6L2.2C1A] Building Costs		9,850,000.00	9,850,000.00	
Subgroup : [S6L2.2C] A/D Building				
1919-010	ACCUM DEPREC-BUILDING	(328,333.00)	(82,083.00)	
Subtotal [S6L2.2C1B] A/D Building		(328,333.00)	(82,083.00)	(246,250.00)
Total [S6L2.2C1]	Building	9,521,667.00	9,767,917.00	
Group : [S6L2.3C1] Improvements - Cost				
Subgroup : [S6L2.3C] Building Improvements				
1922-010	BUILDING IMPROVEMENTS	3,104.00	0.00	
Subtotal [S6L2.3C1A] Building Improvements		3,104.00	0.00	
Subgroup : [S6L2.3C] Other Improvements				
1935-010	OTHER IMPROVEMENTS	46,791.00	0.00	
Subtotal [S6L2.3C1C] Other Improvements		46,791.00	0.00	
Subgroup : [S6L2.3C] A/D Building Improvements				
1929-010	ACCUM DEPR-BUILD IMPROVEMENT:	(65.00)	0.00	
Subtotal [S6L2.3C1D] A/D Building Improvements		(65.00)	0.00	
Subgroup : [S6L2.3C] A/D Other Improvements				
1936-010	ACCUM DEPREC-OTHER IMPROVEM	(2,771.00)	0.00	
Subtotal [S6L2.3C1F] A/D Other Improvements		(2,771.00)	0.00	
Total [S6L2.3C1]	Improvements - Cost	47,059.00	0.00	
Group : [S6L2.4C1] Equipment				
Subgroup : [S6L2.4C] Equipment Cost				
1932-010	FIXED EQUIPMENT	55,559.00	50,000.00	
1952-010	FURNITURE & EQUIPMENT	55,373.00	0.00	
1972-010	COMPUTER EQUIPMENT	122,922.00	109,513.00	
Subtotal [S6L2.4C1A] Equipment Cost		233,854.00	159,513.00	74,341.00
Subgroup : [S6L2.4C] A/D Equipment				
1939-010	ACCUM DEPREC-FIXED EQUIPMENT	(6,841.00)	(1,667.00)	
1959-010	ACCUM DEPREC-FURN & EQUIPMEN	(5,498.00)	0.00	
1979-010	ACCUM DEPREC-COMPUTER EQUIP	(49,741.00)	(9,132.00)	
Subtotal [S6L2.4C1b] A/D Equipment		(62,080.00)	(10,799.00)	(62,080.00)
Total [S6L2.4C1]	Equipment	171,774.00	148,714.00	
Group : [S6L2.5C1] Software/Limited Life Assets				
Subgroup : [S6L2.5C] Software Cost				
1982-010	SOFTWARE	10,906.00	5,037.00	
Subtotal [S6L2.5C1A] Software Cost		10,906.00	5,037.00	5,869.00
Subgroup : [S6L2.5C] A/D Software				
1989-010	ACCUM AMORT-SOFTWARE	(3,859.00)	(308.00)	

Subtotal [S6L2.5C1B] A/D Software		(3,859.00)	(308.00)
Total [S6L2.5C1]	Software/Limited Life Assets	7,047.00	4,729.00
Group : [S6L3.3C1] Other Deferred Charges and Non Current Assets			
Subgroup : [S6L3.3C] Purchased Goodwill			
1737-010	GOODWILL	100,000.00	100,000.00
1738-010	ACCUM AMORT:GOODWILL	(20,000.00)	(10,000.00)
Subtotal [S6L3.3C1B] Purchased Goodwill		80,000.00	90,000.00
Subgroup : [S6L3.3C] Utility Deposits			
1712-010	DEPOSITS-UTILITIES	4,290.00	4,290.00
Subtotal [S6L3.3C1D] Utility Deposits		4,290.00	4,290.00
Subgroup : None			
Subtotal : None		0.00	0.00
Total [S6L3.3C1]	Other Deferred Charges and Non Curi	84,290.00	94,290.00
Group : [S6L3.4C1] Construction in Progress			
Subgroup : None			
1970-010	CONSTRUCTION IN PROGRESS	57,763.00	0.00
Subtotal : None		57,763.00	0.00
Total [S6L3.4C1]	Construction in Progress	57,763.00	0.00
Group : [S6L3.5C1] Mortgage Acquisition Costs			
Subgroup : None			
1740-010	DEFERRED FINANCE FEES	202,604.00	202,604.00
Subtotal : None		202,604.00	202,604.00
Total [S6L3.5C1]	Mortgage Acquisition Costs	202,604.00	202,604.00
Group : [S6L3.6C1] Accum Amort of Mortgage Acquisition Costs			
Subgroup : None			
1743-010	ACCUM AMORT FINANCE FEES	(54,028.00)	(13,507.00)
Subtotal : None		(54,028.00)	(13,507.00)
Total [S6L3.6C1]	Accum Amort of Mortgage Acquisition	(54,028.00)	(13,507.00)
Group : [S6L5.1C1] Trade Payable			
Subgroup : None			
2102-010	ACCOUNTS PAYABLE-TRADE	(706,739.00)	(696,494.00)
Subtotal : None		(706,739.00)	(696,494.00)
Total [S6L5.1C1]	Trade Payable	(706,739.00)	(696,494.00)
Group : [S6L5.2C1] Accrued Expenses			
Subgroup : None			
2170-010	ACCRUED EXPENSES-OPERATING	(377,663.00)	(290,964.00)
Subtotal : None		(377,663.00)	(290,964.00)
Total [S6L5.2C1]	Accrued Expenses	(377,663.00)	(290,964.00)
Group : [S6L5.5C1] Long Term Debt, Current Portion-Related Parties. Subsidiaries & Affil			
Subgroup : None			
2961-010	NOTES PAY-OWNERS	(3,910,000.00)	(4,000,000.00)
2961-CLA	Notes Payable - current portion	(90,000.00)	0.00
Subtotal : None		(4,000,000.00)	(4,000,000.00)
Total [S6L5.5C1]	Long Term Debt, Current Portion-Rela	(4,000,000.00)	(4,000,000.00)
Group : [S6L5.6C1] Long Term Debt, Current Portion-Banks, Mortgages, Other			
Subgroup : [S6L5.6C] Current LT Debt-Banks			
2756-010	ALLIANCE WORKING CAPITAL LINE	0.00	(1,540,000.00)
Subtotal [S6L5.6C1A] Current LT Debt-Banks		0.00	(1,540,000.00)
Total [S6L5.6C1]	Long Term Debt, Current Portion-Ban	0.00	(1,540,000.00)
Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities			
Subgroup : [S6L5.7C] Accrued Salaaries			
2550-010	ACCRUED PAYROLL	(215,961.00)	(167,875.00)
2564-010	ACCD BONUS	(13,428.00)	(1,668.00)
2565-010	ACCD VACATION	(121,342.00)	(56,588.00)
Subtotal [S6L5.7C1A] Accrued Salaaries		(350,731.00)	(226,131.00)
Subgroup : [S6L5.7C] Accrued Payroll Taxes Withheld			

2514-010	W/H FEDERAL INCOME TAXES	(2,429.00)	0.00
2516-010	W/H FICA TAXES	(1,590.00)	0.00
2517-010	W/H MEDICARE TAXES	(372.00)	0.00
2526-010	W/H STATE INC TAX - MA	(1,203.00)	0.00
2530-010	Other Withholdings/Misc.	(8,729.00)	(8,747.00)
Subtotal [S6L5.7C1B] Accrued Payroll Taxes Withheld		(14,323.00)	(8,747.00)
Subgroup : [S6L5.7C Accrued Pauroll Taxes Payable			
2560-010	ACCRUED FICA TAXES	(9,283.00)	(4,329.00)
Subtotal [S6L5.7C1C] Accrued Pauroll Taxes Payable		(9,283.00)	(4,329.00)
Subgroup : [S6L5.7C Other Payroll Liabilities			
2536-010	W/H GARNISHMENTS	(72.00)	0.00
2538-010	FAMILY MEDICAL LEAVE TAX	(92.00)	0.00
2568-010	ACCD PENSION/401(K)	(13,281.00)	(10,223.00)
Subtotal [S6L5.7C1D] Other Payroll Liabilities		(13,445.00)	(10,223.00)
Total [S6L5.7C1] Accrued Salaries & Payroll Liabilities		(387,782.00)	(249,430.00)
Group : [S6L5.10C1] Other Current Liabilities			
Subgroup : None			
2165-010	UNEARNED INCOME	(10,976.00)	(40,296.00)
Subtotal : None		(10,976.00)	(40,296.00)
Total [S6L5.10C1] Other Current Liabilities		(10,976.00)	(40,296.00)
Group : [S6L6.1C1] Motgage Payable			
Subgroup : None			
2910-010	MORTGAGE- L/T	(10,424,100.00)	(10,425,000.00)
2910-CLA	Mortgage - current portion	(900.00)	0.00
2911-010	2ND MORTGAGE - L/T	(858,682.00)	(1,075,000.00)
2911-CLA	2nd Mortgage - current portion	(216,318.00)	0.00
Subtotal : None		(11,500,000.00)	(11,500,000.00)
Total [S6L6.1C1] Motgage Payable		(11,500,000.00)	(11,500,000.00)
Group : [S6L6.2C1] Due to Related Parties, Subsidiaries & Affiliates			
Subgroup : None			
1724-010	DUE FROM AFFILIATE - OTHER	(343.00)	(100,986.00)
Subtotal : None		(343.00)	(100,986.00)
Total [S6L6.2C1] Due to Related Parties, Subsidiaries &		(343.00)	(100,986.00)
Group : [S6L8A.8C1] Net Assets- Other			
Subgroup : None			
3251-010	UNRESTRICTED NET ASSETS	(945,754.00)	0.00
3251-011	UNRESTRICTED NET ASSETS	466,814.00	0.00
3251-013	UNRESTRICTED NET ASSETS	83,939.00	0.00
3251-014	UNRESTRICTED NET ASSETS	27,370.00	0.00
3251-015	UNRESTRICTED NET ASSETS	68,604.00	0.00
3251-016	UNRESTRICTED NET ASSETS	2,486.00	0.00
3251-017	UNRESTRICTED NET ASSETS	26,354.00	0.00
Subtotal : None		(270,187.00)	0.00
Total [S6L8A.8C1] Net Assets- Other		(270,187.00)	0.00
Group : [S2L1.1C1] Private Pay			
Subgroup : None			
4000-010	PRIVATE ROOM & BOARD:SNF	(3,208,030.00)	(1,211,555.00)
Subtotal : None		(3,208,030.00)	(1,211,555.00)
Total [S2L1.1C1] Private Pay		(3,208,030.00)	(1,211,555.00)
Group : [S2L1.4C1] Medicare-Fee-For-Service			
Subgroup : None			
4100-010	MEDICARE A R & B:SNF	(5,493,407.00)	(2,253,482.00)
4125-010	CONTRACT ALLOW:MC A SNF	2,347,047.00	909,102.00
Subtotal : None		(3,146,360.00)	(1,344,380.00)
Total [S2L1.4C1] Medicare-Fee-For-Service		(3,146,360.00)	(1,344,380.00)
Group : [S2L1.5C1] Medicare Managed Care (Part C)			
Subgroup : None			
4130-010	OTHER ROOM & BOARD:SNF	(35,962.00)	(25,017.00)
4138-010	ROOM & BOARD ALLOW:SNF	(3,943.00)	20,737.00
Subtotal : None		(39,905.00)	(4,280.00)

0.00

Total [S2L1.5C1]	Medicare Managed Care (Part C)	(39,905.00)	(4,280.00)
Group : [S2L1.6C1]	MassHealth Fee-for-Service		
Subgroup : None			
4050-010	MEDICAID ROOM & BOARD:SNF	(15,577,938.00)	(5,788,406.00)
4050-011	MEDICAID ROOM & BOARD:SNF	(74,550.00)	0.00
4058-010	ROOM & BOARD ALLOW:SNF	10,326,486.00	3,043,079.00
Subtotal : None		(5,326,002.00)	(2,745,327.00)
Total [S2L1.6C1]	MassHealth Fee-for-Service	(5,326,002.00)	(2,745,327.00)
Group : [S2L1.12C1]	Medicaid Patient Paid Amount		
Subgroup : None			
3027-00	RESOURCE INCOME	(1,998,512.00)	0.00
Subtotal : None		(1,998,512.00)	0.00
Total [S2L1.12C1]	Medicaid Patient Paid Amount	(1,998,512.00)	0.00
Group : [S2L1.15C1]	Other Payer Revenue		
Subgroup : None			
4200-010	REVENUE HOSPICE	(1,335,806.00)	0.00
Subtotal : None		(1,335,806.00)	0.00
Total [S2L1.15C1]	Other Payer Revenue	(1,335,806.00)	0.00
Group : [S2L1.1C2]	Ancillary-Private Pay		
Subgroup : None			
4011-010	PHYSICAL THERAPY PRIV SNF	0.00	(1,315.00)
4025-010	ANCILLARY ALLOW:PRIV SNF	(4,040.00)	(208.00)
Subtotal : None		(4,040.00)	(1,523.00)
Total [S2L1.1C2]	Ancillary-Private Pay	(4,040.00)	(1,523.00)
Group : [S2L1.4C2]	Ancillary-Medicare Fee-for-Service		
Subgroup : None			
4111-010	PHYSICAL THERAPY:MC A SNF	(755,705.00)	(298,240.00)
4112-010	SPEECH THERAPY:MC A SNF	(394,175.00)	(149,300.00)
4113-010	DRUGS & PHARMACY:MC A SNF	(322,483.00)	(122,129.00)
4114-010	MEDICAL SUPPLIES:MC A SNF	(9,013.00)	(2,652.00)
4115-010	LABORATORY:MC A SNF	(67,955.00)	(27,465.00)
4116-010	AMBULANCE:MC A SNF	(21,091.00)	(4,490.00)
4117-010	X-RAY:MC A SNF	(20,843.00)	(5,709.00)
4118-010	OCCUP THERAPY:MC A SNF	(752,480.00)	(299,040.00)
4160-010	OXYGEN:MC B	(2,761.00)	0.00
4161-010	PHYSICAL THERAPY:MC B	(187,463.00)	(45,140.00)
4162-010	SPEECH THERAPY:MC B	(65,575.00)	(13,925.00)
4163-010	DRUGS & PHARMACY:MC B	(19,053.00)	0.00
4168-010	OCCUPATIONAL THERAPY:MC B	(147,595.00)	(25,385.00)
4174-010	OTHER-MEDICARE PART B	85.00	0.00
4175-010	ANCILLARY ALLOWANCE:MC B	207,178.00	40,987.00
Subtotal : None		(2,558,929.00)	(952,488.00)
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(2,558,929.00)	(952,488.00)
Group : [S2L1.5C2]	Ancillary-Medicare Managed Care (Part C)		
Subgroup : None			
4141-010	PHYSICAL THERAPY:OTH SNF	(4,790.00)	(3,595.00)
4142-010	SPEECH THERAPY:OTH SNF	(1,375.00)	(750.00)
4143-010	DRUGS & PHARMACY:OTH SNF	(1,776.00)	(1,175.00)
4144-010	MEDICAL SUPPLIES:OTH SNF	(270.00)	(88.00)
4145-010	LABORATORY:OTH SNF	(163.00)	0.00
4147-010	X-RAY:OTH SNF	(174.00)	0.00
4148-010	OCCUP THERAPY:OTH SNF	(4,910.00)	(3,535.00)
4149-010	PROST/ORTH SUPPLY:OTH SNF	0.00	(78.00)
Subtotal : None		(13,458.00)	(9,221.00)
Total [S2L1.5C2]	Ancillary-Medicare Managed Care (Pa	(13,458.00)	(9,221.00)
Group : [S2L1.6C2]	Ancillary-MassHealth Fee-for-Service		
Subgroup : None			
4060-010CLA	MEDICAID ANCILLARY REVENUE	(79,704.00)	0.00
4155-010	ANCILLARY ALLOW:OTH SNF	18,996.00	9,143.00
Subtotal : None		(60,708.00)	9,143.00
Total [S2L1.6C2]	Ancillary-MassHealth Fee-for-Service	(60,708.00)	9,143.00
Group : [S2L3.2C1]	Endowment & Other Non Recoverable Revenue		

Subgroup : None			
4883-010	STATE STIMULUS INCOME	(375,400.00)	(56,262.00)
4887-010	OTHER INCOME - COVID TEST	(77,040.00)	(75,876.00)
Subtotal : None		(452,440.00)	(132,138.00)
Total [S2L3.2C1]		(452,440.00)	(132,138.00)

Group : [S2L3.7C1] Interest Income			
Subgroup : None			
4845-010	INTEREST INCOME	(42,856.00)	(511.00)
Subtotal : None		(42,856.00)	(511.00)
Total [S2L3.7C1]		(42,856.00)	(511.00)

Group : [S2L3.9C1] Administrative & General Recoverable Income			
Subgroup : None			
4888-010	MISCELLANEOUS INCOME	(2,381.00)	(890.00)
Subtotal : None		(2,381.00)	(890.00)
Total [S2L3.9C1]		(2,381.00)	(890.00)

Group : [SOBREL2.2C] Child Day Care Revenue			
Subgroup : None			
4670-010	DAYCARE TUITION	(431,884.00)	(118,460.00)
Subtotal : None		(431,884.00)	(118,460.00)
Total [SOBREL2.2C1] Child Day Care Revenue		(431,884.00)	(118,460.00)

Group : [S3L1.1C1] Director of Nurses Salary			
Subgroup : None			
8301-010	SAL-DIRECTOR OF NURSES	102,239.00	44,658.00
8301-013	SAL-DIRECTOR OF NURSES	4,743.00	3,436.00
8301-014	SAL-DIRECTOR OF NURSES	1,083.00	596.00
8301-015	SAL-DIRECTOR OF NURSES	2,922.00	1,425.00
8301-016	SAL-DIRECTOR OF NURSES	7,908.00	0.00
8301-017	SAL-DIRECTOR OF NURSES	523.00	0.00
Subtotal : None		119,418.00	50,115.00
Total [S3L1.1C1]		119,418.00	50,115.00

Group : [S3L1.7C1] Registered Nurses Salaries			
Subgroup : None			
8303-010	SAL-ASST DIRECTOR OF NURSES	74,462.00	28,440.00
8303-011	SAL-ASST DIRECTOR OF NURSES	0.00	4,440.00
8303-013	SAL-ASST DIRECTOR OF NURSES	6,146.00	1,949.00
8303-014	SAL-ASST DIRECTOR OF NURSES	1,938.00	0.00
8303-015	SAL-ASST DIRECTOR OF NURSES	1,786.00	0.00
8303-016	SAL-ASST DIRECTOR OF NURSES	0.00	818.00
8303-017	SAL-ASST DIRECTOR OF NURSES	750.00	0.00
8308-010	SAL-NURSE SUPERVISORS:SNF	244,148.00	110,613.00
8308-011	SAL-NURSE SUPERVISORS:SNF	15,019.00	30,904.00
8308-013	SAL-NURSE SUPERVISORS:SNF	10,967.00	5,659.00
8308-014	SAL-NURSE SUPERVISORS:SNF	4,579.00	1,924.00
8308-015	SAL-NURSE SUPERVISORS:SNF	12,270.00	4,781.00
8308-017	SAL-NURSE SUPERVISORS:SNF	3,468.00	596.00
8311-010	SAL-RN:SNF CERT	525,359.00	177,183.00
8311-011	SAL-RN:SNF CERT	62,508.00	15,610.00
8311-013	SAL-RN:SNF CERT	20,296.00	7,681.00
8311-014	SAL-RN:SNF CERT	8,749.00	3,178.00
8311-015	SAL-RN:SNF CERT	14,530.00	7,996.00
8311-017	SAL-RN:SNF CERT	13,257.00	3,904.00
8311-018	SAL-RN:SNF CERT	4,384.00	0.00
8430-010	NURSING ADMIN INTERCOMPANY	5,636.00	0.00
Subtotal : None		1,030,252.00	405,676.00
Total [S3L1.7C1]		1,030,252.00	405,676.00

Group : [S3L1.11C1] Registered Nurses Purchased Service Tempory Agency Staff			
Subgroup : None			
8450-010	PURCH SERV-RN:SNF CERT	224,525.00	87,483.00
Subtotal : None		224,525.00	87,483.00
Total [S3L1.11C1]		224,525.00	87,483.00

224524.89

0.11

Group : [S3L1.12C1] Licensed Practical Nurses Salary			
Subgroup : None			
8312-010	SAL-LPN:SNF CERT	1,644,008.00	502,901.00

8312-011	SAL-LPN:SNF CERT	323,990.00	78,959.00
8312-013	SAL-LPN:SNF CERT	54,931.00	15,053.00
8312-014	SAL-LPN:SNF CERT	32,560.00	6,275.00
8312-015	SAL-LPN:SNF CERT	38,786.00	13,610.00
8312-017	SAL-LPN:SNF CERT	21,044.00	5,772.00
8312-018	SAL-LPN:SNF CERT	38,376.00	0.00
Subtotal : None		2,153,695.00	622,570.00
Total [S3L1.12C1]	Licensed Practical Nurses Salary	2,153,695.00	622,570.00

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

Subgroup : None			
8452-010	PURCH SERV-LPN:SNF CERT	407,981.00	185,217.00
Subtotal : None		407,981.00	185,217.00
Total [S3L1.16C1]	Licensed Practical Nurses Purchased	407,981.00	185,217.00

407981.28 (0.28)

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

Subgroup : None			
8313-010	SAL-CERT AIDES SNF CERT	2,113,784.00	607,055.00
8313-011	SAL-CERT AIDES SNF CERT	715,895.00	248,697.00
8313-013	SAL-CERT AIDES SNF CERT	58,985.00	19,109.00
8313-014	SAL-CERT AIDES SNF CERT	39,371.00	6,326.00
8313-015	SAL-CERT AIDES SNF CERT	61,050.00	21,076.00
8313-017	SAL-CERT AIDES SNF CERT	19,574.00	1,431.00
8313-018	SAL-CERT AIDES SNF CERT	32,039.00	0.00
8317-010	SAL-UNIT SECRETARY	27,000.00	79,532.00
8317-011	SAL-UNIT SECRETARY	4,604.00	24,363.00
8317-014	SAL-UNIT SECRETARY	154.00	1,333.00
8317-017	SAL-UNIT SECRETARY	658.00	0.00
8317-018	SAL-UNIT SECRETARY	7,012.00	0.00
Subtotal : None		3,080,126.00	1,008,922.00
Total [S3L1.17C1]	Certified Nurses Aides Salaries	3,080,126.00	1,008,922.00

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

Subgroup : None			
8454-010	PURCHASE SERV-AIDES:SNF	296,235.00	228,700.00
Subtotal : None		296,235.00	228,700.00
Total [S3L1.21C1]	Certified Nurses Aides Purchased Ser	296,235.00	228,700.00

296234.95 0.05

Group : [S3L2.1C1] Administration Salaries

Subgroup : [S3L2.1C] Administrator Salaries			
5101-010	SAL-ADMINISTRATOR	119,779.00	39,904.00
5101-013	SAL-ADMINISTRATOR	8,663.00	2,606.00
5101-014	SAL-ADMINISTRATOR	2,000.00	0.00
5101-015	SAL-ADMINISTRATOR	2,631.00	1,504.00
5101-016	SAL-ADMINISTRATOR	9,996.00	1,668.00
5101-017	SAL-ADMINISTRATOR	1,458.00	0.00
Subtotal [S3L2.1C1A] Administrator Salaries		144,527.00	45,682.00
Total [S3L2.1C1]	Administration Salaries	144,527.00	45,682.00

Group : [S3L2.7C1] Clerical Staff Salaries

Subgroup : None			
5115-010	SAL-OFFICE/CLERICAL	279,198.00	122,313.00
5115-011	SAL-OFFICE/CLERICAL	3,512.00	8,017.00
5115-013	SAL-OFFICE/CLERICAL	12,164.00	5,197.00
5115-014	SAL-OFFICE/CLERICAL	6,936.00	1,408.00
5115-015	SAL-OFFICE/CLERICAL	6,607.00	2,548.00
5115-017	SAL-OFFICE/CLERICAL	225.00	150.00
5115-018	SAL-OFFICE/CLERICAL	309.00	0.00
6715-010	SAL-ADMISSIONS	169,098.00	41,196.00
6715-011	SAL-ADMISSIONS	2,163.00	116.00
6715-012	SAL-ADMISSIONS	0.00	340.00
6715-013	SAL-ADMISSIONS	8,380.00	934.00
6715-014	SAL-ADMISSIONS	962.00	106.00
6715-015	SAL-ADMISSIONS	4,463.00	833.00
6715-017	SAL-ADMISSIONS	927.00	375.00
Subtotal : None		494,944.00	183,533.00
Total [S3L2.7C1]	Clerical Staff Salaries	494,944.00	183,533.00

Group : [S3L2.10C1] Clerical Staff Purchased Service

Subgroup : None			
5139-010	PURC SERV-ADMINISTRATIVE	6,249.00	0.00
Subtotal : None		6,249.00	0.00
Total [S3L2.10C1] Clerical Staff Purchased Service		6,249.00	0.00

Group : [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping Services			
Subgroup : None			
5146-010	PAYROLL PROCESSING FEES	25,904.00	7,675.00
5148-010	DATA PROCESSING FEES	96,828.00	30,085.00
Subtotal : None		122,732.00	37,760.00
Total [S3L2.11C1] Electronic Data Processing, Payroll &		122,732.00	37,760.00

Group : [S3L2.12C1] Office Supplies			
Subgroup : None			
5138-010	OFFICE SUPPLIES	28,113.00	10,775.00
5140-010	COURIER & POSTAGE	6,014.00	2,137.00
5141-010	ADMIN-EQUIP RENTAL	15,874.00	5,403.00
5144-010	CREDIT CARD FEES	9,241.00	0.00
5145-010	BANK CHARGES	2,563.00	863.00
Subtotal : None		61,805.00	19,178.00
Total [S3L2.12C1] Office Supplies		61,805.00	19,178.00

Group : [S3L2.13C1] Telecommunications (e.g. Internet & Phone)			
Subgroup : None			
5129-010	TELEPHONE	16,600.00	5,528.00
5130-010	CELL PHONE EXPENSE	1,225.00	404.00
Subtotal : None		17,825.00	5,932.00
Total [S3L2.13C1] Telecommunications (e.g. Internet & f		17,825.00	5,932.00

Group : [S3L2.15C1] Travel, Conventions & Meetings			
Subgroup : None			
5370-010	SEMINARS & MEETINGS	875.00	175.00
Subtotal : None		875.00	175.00
Total [S3L2.15C1] Travel, Conventions & Meetings		875.00	175.00

Group : [S3L2.16C1] Advertising: Help Wanted			
Subgroup : None			
5131-010	ADVERTISING-HELP WANTED	29,748.00	1,033.00
Subtotal : None		29,748.00	1,033.00
Total [S3L2.16C1] Advertising: Help Wanted		29,748.00	1,033.00

Group : [S3L2.19C1] Accounting Services (not related to Appeals)			
Subgroup : None			
5126-010	ACCOUNTING FEES	42,000.00	14,000.00
Subtotal : None		42,000.00	14,000.00
Total [S3L2.19C1] Accounting Services (not related to A		42,000.00	14,000.00

Group : [S3L2.20C1] Insurance: Malpractice & General Liability			
Subgroup : None			
5170-010	INSURANCE-GENERAL	139,020.00	47,568.00
Subtotal : None		139,020.00	47,568.00
Total [S3L2.20C1] Insurance: Malpractice & General Lia		139,020.00	47,568.00

Group : [S3L2.22C1] Other A & G Expenses			
Subgroup : None			
5128-010	OTHER PROFESSIONAL FEES	19,588.00	2,734.00
5147-010	DONATIONS	5,153.00	0.00
5378-010	EMPLOYEE RELATIONS	1,411.00	6,331.00
9865-010	AMORT-INTANGIBLE ASSETS	10,000.00	10,000.00
Subtotal : None		36,152.00	19,065.00
Total [S3L2.22C1] Other A & G Expenses		36,152.00	19,065.00

Group : [S3L2B.1C1] Advertising Marketing			
Subgroup : None			
5133-010	BUSINESS PROMOTION	7,207.00	534.00
Subtotal : None		7,207.00	534.00
Total [S3L2B.1C1] Advertising Marketing		7,207.00	534.00

Group : [S3L2B.2C1] Licenses & Dues Not Patient Related to Resident Care			
Subgroup : None			

5135-010	MEMBERSHIP DUES	12,751.00	5,072.00
5136-010	SUBSCRIPTIONS	0.00	250.00
5137-010	LICENSES	14,600.00	8,540.00
Subtotal : None		27,351.00	13,862.00
Total [S3L2B.2C1]	Licenses & Dues Not Patient Related :	27,351.00	13,862.00

Group : [S3L2B.6C1] Legal: Other

Subgroup : None

5124-010	LEGAL FEES	15,827.00	0.00
Subtotal : None		15,827.00	0.00
Total [S3L2B.6C1]	Legal: Other	15,827.00	0.00

Group : [S3L2B.8C1] Management Company Fees

Subgroup : None

5120-010	MANAGEMENT/FINANCIAL SERVICES	908,724.00	296,000.00
Subtotal : None		908,724.00	296,000.00
Total [S3L2B.8C1]	Management Company Fees	908,724.00	296,000.00

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

Subgroup : None

9740-010	INT-WORKING CAPITAL	5,931.00	19,349.00
Subtotal : None		5,931.00	19,349.00
Total [S3L2B.10C1]	Interest on Working Capital	5,931.00	19,349.00

Group : [S3L2B.14C1] Bad Debt Expenses

Subgroup : None

9608-010	BAD DEBTS-OTHER:SNF CERTIFIED	66,321.00	31,309.00
Subtotal : None		66,321.00	31,309.00
Total [S3L2B.14C1]	Bad Debt Expenses	66,321.00	31,309.00

Group : [S3L2B.15C1] User Fee Assessment

Subgroup : None

9920-010	STATE ASSESSMENT	1,005,713.00	296,868.00
Subtotal : None		1,005,713.00	296,868.00
Total [S3L2B.15C1]	User Fee Assessment	1,005,713.00	296,868.00

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

Subgroup : None

5501-010	SAL-MAINT SUPERVISOR	84,573.00	28,546.00
5501-011	SAL-MAINT SUPERVISOR	2,742.00	501.00
5501-013	SAL-MAINT SUPERVISOR	4,881.00	1,666.00
5501-014	SAL-MAINT SUPERVISOR	2,066.00	360.00
5501-015	SAL-MAINT SUPERVISOR	1,774.00	853.00
5501-017	SAL-MAINT SUPERVISOR	15,258.00	3,870.00
5515-010	SAL-MAINTENANCE STAFF	88,776.00	31,833.00
5515-011	SAL-MAINTENANCE STAFF	2,944.00	706.00
5515-013	SAL-MAINTENANCE STAFF	3,762.00	1,302.00
5515-014	SAL-MAINTENANCE STAFF	2,719.00	134.00
5515-015	SAL-MAINTENANCE STAFF	2,115.00	696.00
5515-017	SAL-MAINTENANCE STAFF	12,077.00	4,318.00
Subtotal : None		223,687.00	74,785.00
Total [S3L3.5C1]	Plant Operations: Salaires	223,687.00	74,785.00

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

Subgroup : None

5543-010	GROUNDKEEPING	520.00	0.00
5546-010	MAINTENANCE CONTRACTS	82,253.00	30,395.00
5547-010	RUBBISH REMOVAL	35,631.00	11,708.00
5548-010	SNOW REMOVAL	15,125.00	2,350.00
Subtotal : None		133,529.00	44,453.00
Total [S3L3.8C1]	Plant Operations: Purchased Service	133,529.00	44,453.00

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

Subgroup : None

5538-010	MAINTENANCE SUPPLIES	31,599.00	4,491.00
Subtotal : None		31,599.00	4,491.00
Total [S3L3.9C1]	Plant Operations: Supplies & Expenses	31,599.00	4,491.00

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

Subgroup : None

5571-010	WATER & SEWER	44,592.00	13,289.00
5572-010	GAS/PROPANE	79,469.00	36,245.00
5573-010	FUEL OIL	615.00	1,826.00
5574-010	ELECTRICITY	142,409.00	52,114.00
Subtotal : None		267,085.00	103,474.00
Total [S3L3.10C1]	Plant Operatins: Utilities	267,085.00	103,474.00

Group : [S3L3.11C1] Plant Operatins: Repairs

Subgroup : None			
5539-010	MAINTENANCE & REPAIRS	23,859.00	6,499.00
Subtotal : None		23,859.00	6,499.00
Total [S3L3.11C1]	Plant Operatins: Repairs	23,859.00	6,499.00

Group : [S3L3.13C1] Dietician: Salaries

Subgroup : None			
6303-010	SAL-DIETICIAN	81,800.00	21,814.00
6303-013	SAL-DIETICIAN	1,647.00	0.00
6303-014	SAL-DIETICIAN	1,800.00	990.00
6303-015	SAL-DIETICIAN	1,745.00	0.00
6303-018	SAL-DIETICIAN	80.00	0.00
Subtotal : None		87,072.00	22,804.00
Total [S3L3.13C1]	Dietician: Salaries	87,072.00	22,804.00

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

Subgroup : None			
6323-010	DIETICIAN CONSULTING FEE	107.00	0.00
Subtotal : None		107.00	0.00
Total [S3L3.16C1]	Dietician: Purchased Service	107.00	0.00

Group : [S3L3.18C1] Dietary: Salaries

Subgroup : None			
6301-010	SAL-FOOD SERVICE SUPERVISOR	56,932.00	14,222.00
6301-011	SAL-FOOD SERVICE SUPERVISOR	4,127.00	5,646.00
6301-013	SAL-FOOD SERVICE SUPERVISOR	3,326.00	1,185.00
6301-014	SAL-FOOD SERVICE SUPERVISOR	1,499.00	231.00
6301-015	SAL-FOOD SERVICE SUPERVISOR	888.00	911.00
6301-017	SAL-FOOD SERVICE SUPERVISOR	0.00	1,250.00
6305-010	SAL-COOKS	134,677.00	37,148.00
6305-011	SAL-COOKS	11,308.00	9,424.00
6305-013	SAL-COOKS	3,793.00	1,660.00
6305-014	SAL-COOKS	3,156.00	719.00
6305-015	SAL-COOKS	3,365.00	1,321.00
6305-017	SAL-COOKS	1,350.00	1,750.00
6305-018	SAL-COOKS	731.00	0.00
6315-010	SAL-DIETARY STAFF	279,807.00	97,619.00
6315-011	SAL-DIETARY STAFF	29,976.00	10,710.00
6315-013	SAL-DIETARY STAFF	4,679.00	1,976.00
6315-014	SAL-DIETARY STAFF	4,924.00	875.00
6315-015	SAL-DIETARY STAFF	4,797.00	3,534.00
6315-017	SAL-DIETARY STAFF	412.00	0.00
6315-018	SAL-DIETARY STAFF	1,951.00	0.00
6332-010	ALLOCATED SAL DIETARY	343.00	0.00
Subtotal : None		552,041.00	190,181.00
Total [S3L3.18C1]	Dietary: Salaries	552,041.00	190,181.00

Group : [S3L3.21C1] Dietary: Food

Subgroup : None			
6334-010	FOOD	411,916.00	159,054.00
Subtotal : None		411,916.00	159,054.00
Total [S3L3.21C1]	Dietary: Food	411,916.00	159,054.00

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

Subgroup : None			
6336-010	DISHES & UTENSILS	19.00	0.00
6338-010	DIETARY SUPPLIES	64,621.00	32,408.00
Subtotal : None		64,640.00	32,408.00
Total [S3L3.23C1]	Dietary: Supplies & Expenses	64,640.00	32,408.00

Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service

Subgroup : [S3L3.27C1] Housekeeping Purchased Service

5939-010	PURCHASE SERVICE-HOUSEKEEPIN	375,365.00	120,450.00
Subtotal [S3L3.27C1#Housekeeping Purchased Service		375,365.00	120,450.00
Subgroup : [S3L3.27C Laundry Purchased Service			
5739-010	PURCHASE SERVICE-LAUNDRY	117,750.00	40,150.00
Subtotal [S3L3.27C1E Laundry Purchased Service		117,750.00	40,150.00
Total [S3L3.27C1]	Housekeeping / Laundry: Purchased	493,115.00	160,600.00
Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense			
Subgroup : [S3L3.28C Housekeeping Supplies & Expenses			
5938-010	HOUSEKEEPING SUPPLIES	4,568.00	1,792.00
Subtotal [S3L3.28C1#Housekeeping Supplies & Expenses		4,568.00	1,792.00
Subgroup : [S3L3.28C Laundry Supplies & Expense			
5738-010	LAUNDRY SUPPLIES	4,770.00	2,418.00
Subtotal [S3L3.28C1E Laundry Supplies & Expense		4,770.00	2,418.00
Total [S3L3.28C1]	Housekeeping / Laundry: Supplies &	9,338.00	4,210.00
Group : [S3L3.29C1] Housekeepong / Laundry: Linen & Bedding			
Subgroup : None			
5740-010	LINENS & BEDDING	140.00	0.00
Subtotal : None		140.00	0.00
Total [S3L3.29C1]	Housekeepong / Laundry: Linen & Be	140.00	0.00
Group : [S3L3.31C1] Quality Assurance (QA) Professional: Salaires			
Subgroup : None			
8304-010	SAL-QUALITY IMPROVEMENT DIREC	99,152.00	15,665.00
8304-011	SAL-QUALITY IMPROVEMENT DIREC	69,915.00	0.00
8304-013	SAL-QUALITY IMPROVEMENT DIREC	4,615.00	269.00
8304-014	SAL-QUALITY IMPROVEMENT DIREC	1,211.00	0.00
8304-015	SAL-QUALITY IMPROVEMENT DIREC	2,224.00	1,058.00
8304-017	SAL-QUALITY IMPROVEMENT DIREC	1,195.00	0.00
Subtotal : None		178,312.00	16,992.00
Total [S3L3.31C1]	Quality Assurance (QA) Professional:	178,312.00	16,992.00
Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries			
Subgroup : None			
8317-013	SAL-UNIT SECRETARY	679.00	1,010.00
8317-015	SAL-UNIT SECRETARY	923.00	417.00
8318-010	SAL-SCHEDULER	43,925.00	12,416.00
8318-011	SAL-SCHEDULER	971.00	408.00
8318-013	SAL-SCHEDULER	1,373.00	238.00
8318-014	SAL-SCHEDULER	1,222.00	229.00
8318-015	SAL-SCHEDULER	989.00	357.00
8318-017	SAL-SCHEDULER	600.00	0.00
8319-010	SAL-MEDICAL RECORDS	107,603.00	41,368.00
8319-011	SAL-MEDICAL RECORDS	7,010.00	5,626.00
8319-012	SAL-MEDICAL RECORDS	0.00	(340.00)
8319-013	SAL-MEDICAL RECORDS	4,093.00	1,746.00
8319-014	SAL-MEDICAL RECORDS	2,652.00	606.00
8319-015	SAL-MEDICAL RECORDS	2,224.00	443.00
8320-010	SAL-CENTRAL SUPPLY	17,450.00	8,592.00
8320-013	SAL-CENTRAL SUPPLY	346.00	164.00
8320-014	SAL-CENTRAL SUPPLY	380.00	0.00
8320-015	SAL-CENTRAL SUPPLY	363.00	391.00
8320-018	SAL-CENTRAL SUPPLY	150.00	0.00
Subtotal : None		192,953.00	73,671.00
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salari	192,953.00	73,671.00
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	44,837.00	4,539.00
8307-011	SAL-MMQ NURSE SALARIES	480.00	0.00
8307-013	SAL-MMQ NURSE SALARIES	2,626.00	64.00
8307-014	SAL-MMQ NURSE SALARIES	566.00	0.00
8307-015	SAL-MMQ NURSE SALARIES	843.00	426.00
Subtotal [S3L3.40C1# MMQ Salaries		49,352.00	5,029.00

Subgroup : [S3L3.40C1] MDS Salaries			
8306-010	SAL-MDS/PPS NURSE SALARIES	130,555.00	49,333.00
8306-011	SAL-MDS/PPS NURSE SALARIES	31,230.00	15,233.00
8306-013	SAL-MDS/PPS NURSE SALARIES	7,533.00	2,766.00
8306-014	SAL-MDS/PPS NURSE SALARIES	4,625.00	0.00
8306-015	SAL-MDS/PPS NURSE SALARIES	2,617.00	1,777.00
Subtotal [S3L3.40C1] MDS Salaries		176,560.00	69,109.00

Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) E	225,912.00	74,138.00
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Group : [S3L3.48C1] Social Service Worker: Salaries

Subgroup : None			
6701-010	SAL-SOCIAL SERVICES	189,382.00	73,248.00
6701-011	SAL-SOCIAL SERVICES	1,937.00	5,989.00
6701-013	SAL-SOCIAL SERVICES	10,228.00	3,497.00
6701-014	SAL-SOCIAL SERVICES	3,505.00	0.00
6701-015	SAL-SOCIAL SERVICES	2,875.00	1,582.00
6701-017	SAL-SOCIAL SERVICES	0.00	750.00
Subtotal : None		207,927.00	85,066.00
Total [S3L3.48C1]	Social Service Worker: Salaries	207,927.00	85,066.00

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

Subgroup : None			
6728-010	SOCIAL SERVICES CONSULTANT	16,521.00	0.00
Subtotal : None		16,521.00	0.00
Total [S3L3.51C1]	Social Service Worker: Purchased Service	16,521.00	0.00

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

Subgroup : None			
7321-010	PURCH SRVC PT- INDIRECT	30,652.00	0.00
7431-010	PURCH SRVC ST- INDIRECT	11,146.00	0.00
8140-010	PURCH SRVC OT-INDIRECT	26,576.00	0.00
Subtotal : None		68,374.00	0.00
Total [S3L3.59C1]	Indirect Restorative Therapy: Consultants	68,374.00	0.00

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

Subgroup : None			
7320-010	PURCH SRVC PT- DIRECT	292,060.00	114,233.00
7430-010	PURCH SRVC ST- DIRECT	92,918.00	34,809.00
7528-010	INHAL/OXYGEN THERAPY CONSULT/	4,584.00	0.00
8130-010	PURCH SRVC OT- DIRECT	279,549.00	106,861.00
Subtotal : None		669,111.00	255,903.00
Total [S3L3.62C1]	Direct Restorative Therapy: Consultants	669,111.00	255,903.00

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

Subgroup : None			
6501-010	SAL-RECREATION SUPERVISOR	45,625.00	15,403.00
6501-011	SAL-RECREATION SUPERVISOR	2,750.00	1,380.00
6501-013	SAL-RECREATION SUPERVISOR	1,638.00	295.00
6501-014	SAL-RECREATION SUPERVISOR	671.00	434.00
6501-015	SAL-RECREATION SUPERVISOR	952.00	469.00
6515-010	SAL-RECREATION STAFF	100,255.00	30,022.00
6515-013	SAL-RECREATION STAFF	2,661.00	524.00
6515-014	SAL-RECREATION STAFF	2,151.00	455.00
6515-015	SAL-RECREATION STAFF	1,941.00	596.00
6515-017	SAL-RECREATION STAFF	287.00	250.00
6515-018	SAL-RECREATION STAFF	220.00	0.00
Subtotal : None		159,151.00	49,828.00
Total [S3L3.64C1]	Recreational Therapy/Activities: Salaries	159,151.00	49,828.00

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

Subgroup : None			
6539-010	PURCHASE SERVICE-RECREATION	11,287.00	3,430.00
6545-010	CABLE TV SERVICES	2,146.00	864.00
Subtotal : None		13,433.00	4,294.00
Total [S3L3.67C1]	Recreational Therapy/Activities: Purchased Service	13,433.00	4,294.00

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

Subgroup : None			
6538-010	RECREATION SUPPLIES	9,335.00	1,758.00

Subtotal : None		9,335.00	1,758.00
Total [S3L3.68C1]	Recreational Therapy/Activities: Supp	9,335.00	1,758.00

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

Subgroup : None			
5160-010	AUTO EXPENSE	847.00	120.00
5175-010	INSURANCE-AUTO	358.00	0.00
Subtotal : None		1,205.00	120.00
Total [S3L3.78C1]	Travel: Motor Vehicle Expense	1,205.00	120.00

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

Subgroup : None			
5371-010	EDUCATION-STAFF	1,452.00	219.00
5375-010	TUITION REIMB	3,150.00	5,000.00
Subtotal : None		4,602.00	5,219.00
Total [S3L3.80C1]	Variable Job Related Education	4,602.00	5,219.00

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

Subgroup : None			
7020-010	MEDICAL DIRECTOR FEES	18,000.00	6,000.00
Subtotal : None		18,000.00	6,000.00
Total [S3L3.82C1]	Physician Services: Medical Director	18,000.00	6,000.00

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

Subgroup : None			
7060-010	PHYSICIAN SERVICES-OTHER	52.00	0.00
Subtotal : None		52.00	0.00
Total [S3L3.86C1]	Physician Services: Other	52.00	0.00

Group : [S3L3.87C1] Legend Drugs

Subgroup : None			
7540-010	OXYGEN THERAPY-MEDICAID	3,660.00	360.00
7550-010	OXYGEN THERAPY-MEDICARE	4,740.00	2,040.00
7560-010	OXYGEN THERAPY-OTHER	0.00	60.00
7629-010	DRUGS-MEDICINE CABINET	30,237.00	7,443.00
7640-010	DRUGS-MEDICAID	1,276.00	46.00
7650-010	DRUGS-MEDICARE	225,007.00	84,610.00
7660-010	DRUGS-OTHER	1,286.00	763.00
7695-010	IV THERAPY-MED A	19,709.00	9,477.00
7730-010	LAB-PRIVATE	605.00	160.00
7740-010	LAB-MEDICAID	1,230.00	520.00
7750-010	LAB-MEDICARE A	52,307.00	21,314.00
7760-010	LAB-OTHER	533.00	127.00
7850-010	AMBULANCE- MEDICARE	29,801.00	4,113.00
8050-010	X-RAY-MEDICARE A	16,486.00	4,467.00
8055-010	X-RAY-MEDICARE B	89.00	0.00
8060-010	X-RAY-OTHER	1,227.00	491.00
8437-010	SUPPLEMENTS	21,933.00	4,248.00
Subtotal : None		410,126.00	140,239.00
Total [S3L3.87C1]	Legend Drugs	410,126.00	140,239.00

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

Subgroup : None			
8438-010	NURSING SUPPLIES	201,808.00	71,748.00
Subtotal : None		201,808.00	71,748.00
Total [S3L3.89C1]	House Supplies Not Resold	201,808.00	71,748.00

Group : [S3L3.90C1] House Supplies Resold to Private Residents

Subgroup : None			
7683-010	BILLABLE MED A SUPPLIES	873.00	0.00
Subtotal : None		873.00	0.00
Total [S3L3.90C1]	House Supplies Resold to Private Res	873.00	0.00

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

Subgroup : None			
7318-010	PHYSICAL THERAPY SUPPLIES	300.00	636.00
7538-010	INHAL/OXYGEN SUPPLIES	15,793.00	1,967.00
7690-010	SUPPLIES-PATIENT PERSONAL	9,174.00	0.00
Subtotal : None		25,267.00	2,603.00
Total [S3L3.91C1]	House Supplies Resold to Public Resi	25,267.00	2,603.00

Group : [S3L3.92C1] Pharmacy Consultant			
Subgroup : None			
7628-010	PHARMACY CONSULTING FEES	14,394.00	5,160.00
Subtotal : None		14,394.00	5,160.00
Total [S3L3.92C1] Pharmacy Consultant		14,394.00	5,160.00
Group : [S3L4.1C1] Depreciaton			
Subgroup : [S3L4.1C] Building Depreciation			
9821-010	DEPREC-BUILDING	246,250.00	82,083.00
Subtotal [S3L4.1C1A] Building Depreciation		246,250.00	82,083.00
Subgroup : [S3L4.1C] Improvements Depreciation			
9823-010	DEPREC-BUILDING IMPROVEMENTS	65.00	0.00
9824-010	DEPREC-OTHER IMPROVEMENTS	2,771.00	0.00
Subtotal [S3L4.1C1B] Improvements Depreciation		2,836.00	0.00
Subgroup : [S3L4.1C] Equipment Depreciation			
9825-010	DEPREC-FIXED EQUIPMENT	5,175.00	1,667.00
9827-010	DEPREC-FURNITURE & EQUIP	5,498.00	0.00
9829-010	DEPREC COMPUTER EQUIPMENT	40,609.00	9,132.00
Subtotal [S3L4.1C1C] Equipment Depreciation		51,282.00	10,799.00
Subgroup : [S3L4.1C] Software Depreciaton			
9828-010	DEPREC SOFTWARE	3,552.00	308.00
Subtotal [S3L4.1C1D] Software Depreciaton		3,552.00	308.00
Total [S3L4.1C1] Depreciaton		303,920.00	93,190.00
Group : [S3L4.2C1] Long Term Interest Expense SNF-CR			
Subgroup : None			
9710-010	INTEREST- MORTGAGE	525,853.00	185,346.00
9720-010	INTEREST- SUBDEBT	367,863.00	100,986.00
9845-010	AMORT-FINANCE FEES	40,521.00	13,507.00
Subtotal : None		934,237.00	299,839.00
Total [S3L4.2C1] Long Term Interest Expense SNF-CR		934,237.00	299,839.00
Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR			
Subgroup : None			
5565-010	REAL PROPERTY TAXES	76,954.00	45,074.00
Subtotal : None		76,954.00	45,074.00
Total [S3L4.8C1] Real Estate Tax Expense-SNF-CR		76,954.00	45,074.00
Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR			
Subgroup : None			
8441-010	MEDICAL EQUIPMENT RENTAL	1,364.00	0.00
Subtotal : None		1,364.00	0.00
Total [S3L4.12C1] Other Fixed Cost Expense-SNF-CR		1,364.00	0.00
Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
5364-010	HEALTH WELFARE INSURANCE	395,409.00	150,043.00
Subtotal : None		395,409.00	150,043.00
Total [CLA-53.01] LA-Group Health/Life		395,409.00	150,043.00
Group : [CLA-53.02] LA-Employee Pensions			
Subgroup : None			
5366-010	PENSION EXPENSE	78,026.00	9,088.00
Subtotal : None		78,026.00	9,088.00
Total [CLA-53.02] LA-Employee Pensions		78,026.00	9,088.00
Group : [CLA-53.03] LA-Employee Benefits			
Subgroup : None			
5362-010	FAMILY MEDICAL LEAVE TAX	28,428.00	9,873.00
5380-010	OTHER BENEFITS	9,936.00	11,157.00
5380-013	OTHER BENEFITS	5,339.00	0.00
Subtotal : None		43,703.00	21,030.00
Total [CLA-53.03] LA-Employee Benefits		43,703.00	21,030.00
Group : [CLA-53.04] LA-Payroll Taxes			

Subgroup : None			
5360-010	FICA EXPENSE	674,885.00	221,704.00
5361-010	STATE UNEMPLOYMENT TAXES	19,747.00	30,209.00
Subtotal : None		694,632.00	251,913.00
Total [CLA-53.04]	LA-Payroll Taxes	694,632.00	251,913.00

Group : [CLA-53.05] LA-Workers Comp			
Subgroup : None			
5363-010	WORKMANS COMP INSURANCE	139,455.00	52,106.00
Subtotal : None		139,455.00	52,106.00
Total [CLA-53.05]	LA-Workers Comp	139,455.00	52,106.00

Group : [SOBREL3.2C1] Child Day Care Expenses			
Subgroup : None			
7128-010	CHILD DAYCARE SUPPLIES & EXPEN	7,436.00	1,104.00
7130-010	SAL- DAYCARE DIRECTOR	52,817.00	14,511.00
7130-011	SAL- DAYCARE DIRECTOR	0.00	7.00
7130-013	SAL- DAYCARE DIRECTOR	2,640.00	834.00
7130-014	SAL- DAYCARE DIRECTOR	1,352.00	256.00
7130-015	SAL- DAYCARE DIRECTOR	985.00	0.00
7130-017	SAL- DAYCARE DIRECTOR	0.00	689.00
7140-010	SAL- DAYCARE LEAD TEACHER	15,150.00	13,621.00
7140-011	SAL- DAYCARE LEAD TEACHER	0.00	7.00
7140-013	SAL- DAYCARE LEAD TEACHER	1,456.00	882.00
7140-014	SAL- DAYCARE LEAD TEACHER	473.00	303.00
7140-015	SAL- DAYCARE LEAD TEACHER	252.00	0.00
7150-010	SAL - DAYCARE TEACHER	200,285.00	66,445.00
7150-011	SAL - DAYCARE TEACHER	697.00	70.00
7150-013	SAL - DAYCARE TEACHER	7,938.00	2,239.00
7150-014	SAL - DAYCARE TEACHER	5,458.00	634.00
7150-015	SAL - DAYCARE TEACHER	4,309.00	0.00
7150-017	SAL - DAYCARE TEACHER	1,276.00	1,250.00
7160-010	DAYCARE-OTHER	75.00	0.00
9138-010	CHILD DAY CARE SUPPLIES	0.00	81.00
Subtotal : None		302,599.00	102,933.00
Total [SOBREL3.2C1]	Child Day Care Expenses	302,599.00	102,933.00

NET (INCOME) LOSS	0.00	0.00
Sum of Account Groups	0.00	0.00

Tickmarks

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