

Client: **A246364 - Billerica Healthcare Solutions, LLC**
Engagement: **MCMD 2023 - Baker Katz Nursing Home**
Period Ending: **12/31/2023**
Trial Balance: **T01 - Master TB**
Worksheet: **T:01 - MCD SNF-CR TB report**

Account	Description	1st PP- 12/31/2022	UNADJ 12/31/2023	JE Ref #	Mcaid JE 12/31/2023	MCAID 12/31/2023
Group : [TB]						
Subgroup : [1]						
Trial Balance						
Balance Sheet						
1011	Radius Bank Checking	355,022.16	411,621.36		0.00	411,621.36
1015	Cambridge Savings Checking	(100.00)	(100.00)		0.00	(100.00)
1031	Resident Personal Needs	0.00	32,799.42		0.00	32,799.42
1061	A/R:A/R - Private Pay	(9,265.95)	29,388.58		0.00	29,388.58
1062	A/R:A/R - Medicare A	114,717.17	50,109.87		0.00	50,109.87
1063	A/R:A/R - Medicaid	276,689.58	503,116.29		0.00	503,116.29
1140	Reserve for Bad Debt	(19,000.00)	(60,000.00)		0.00	(60,000.00)
1170	Due From Employees	(15,663.89)	0.00		0.00	0.00
1170.01	Due From Employees	0.00	5,176.57		0.00	5,176.57
1280	Prepaid Insurance	47,143.71	46,151.77		0.00	46,151.77
1285	Prepaid expenses	7,163.54	0.00		0.00	0.00
1531	Leasehold Improvements Building Improv	200,885.09	211,145.10		0.00	211,145.10
1621	Acc Dep - Bldg. Imp.	(31,662.01)	(42,219.02)		0.00	(42,219.02)
1651	Equipment	135,610.93	159,034.00		0.00	159,034.00
1652	Acc Dep - Equipment	(75,450.00)	(90,182.00)		0.00	(90,182.00)
1660	Vehicle #1	88,152.75	88,152.75		0.00	88,152.75
1661	Acc Dep - Vehicle # 1	(44,077.50)	(61,708.50)		0.00	(61,708.50)
1664	Vehicle #2	82,285.69	82,285.69		0.00	82,285.69
1665	Acc Dep - Vehicle #2	(41,142.50)	(57,599.50)		0.00	(57,599.50)
1668	Vehicle #3	74,752.19	74,752.19		0.00	74,752.19
1669	Acc Dep - Vehicle #3	(37,375.00)	(52,325.00)		0.00	(52,325.00)
1760	Due from Properties	(1,044,855.17)	(1,440,855.17)		0.00	(1,440,855.17)
1770	Due from Wellesley LLC	(270,194.08)	(285,256.71)		0.00	(285,256.71)
1775	Due From Wellesley Properties LLC	260,000.00	260,000.00		0.00	260,000.00
1780	Due from Marblehead LLC	450,020.00	0.00		0.00	0.00
1785	Due from Caring Staffing LLC	10,000.00	0.00		0.00	0.00
1790	Due from Lynn LLC	100,000.00	0.00		0.00	0.00
2000	Accounts Payable	(106,027.96)	(156,377.60)		0.00	(156,377.60)
2010	Deferred Revenue	0.00	(12,400.00)		0.00	(12,400.00)
2021	EIDL Loan	(147,700.00)	0.00		0.00	0.00
2028	Note Payable - Tariq	0.00	50,000.00		0.00	50,000.00
2030	Vehicle #1 Loan	(53,383.22)	(35,748.42)		0.00	(35,748.42)
2040	Vehicle #2 Loan	(38,437.15)	(21,073.83)		0.00	(21,073.83)
2041	Accrued Expenses	(88,782.05)	(113,118.38)		0.00	(113,118.38)
2050	Vehicle #3 Loan	(44,567.54)	(29,564.63)		0.00	(29,564.63)
2050.01	LTD - Current Portion	(52,829.00)	(51,152.00)		0.00	(51,152.00)
2050.02	ST Portion of Debt	52,829.00	51,152.00		0.00	51,152.00
2051	Insurance Note Payables	(30,016.65)	(31,111.90)		0.00	(31,111.90)
2190	Accrued Salaries	(79,438.55)	(95,249.55)		0.00	(95,249.55)
2191	Accrued Vacation	(62,653.00)	(63,696.00)		0.00	(63,696.00)
2214	Accrued Payroll Taxes	(8,921.10)	(10,771.01)		0.00	(10,771.01)
2220	Due to Medicaid	0.00	3,823.95		0.00	3,823.95
2250	PNA Liability	0.00	(32,799.42)		0.00	(32,799.42)
2625	Distributions	431,834.00	2,050,798.04		0.00	2,050,798.04
3300	Retained Earnings	80,303.14	(889,579.86)		0.00	(889,579.86)
Subtotal [1]	Balance Sheet	465,866.63	476,619.08		0.00	476,619.08
Subgroup : [2]						
Income Statement						
3023.01	Mediciad Resource Revenue	(564,513.00)	0.00		0.00	0.00
4001	Medicare Revenue:Medicare A	(843,304.68)	(642,725.00)		0.00	(642,725.00)
4002	Medicare Revenue:C/A Medicare A - Ro	(679,577.38)	(534,605.55)		0.00	(534,605.55)
4004	Medicare Revenue:HMO Medicare	(8,760.00)	0.00		0.00	0.00
4007	Medicare Revenue:Lab - Medicare A	(6,939.75)	(7,818.70)		0.00	(7,818.70)
4008	Medicare Revenue:Pharmacy - Medicare	(51,739.74)	(32,852.37)		0.00	(32,852.37)
4011	Medicare Revenue:Radiology - Medicare	(3,836.00)	(2,607.90)		0.00	(2,607.90)
4012	Medicare Revenue:P/T - Medicare A	(189,352.40)	(132,546.10)		0.00	(132,546.10)
4013	Medicare Revenue:O/T - Medicare A	(181,214.34)	(123,344.32)		0.00	(123,344.32)
4014	Medicare Revenue:SLP - Medicare A	(13,627.12)	(8,843.36)		0.00	(8,843.36)
4015	Medicare Revenue:Ambulance - Medica	0.00	247.88		0.00	247.88
4018	Medicare Revenue:C/A Medicare A - An	446,709.35	307,764.87		0.00	307,764.87
4019	Medicare Revenue:P/T - Medicare B	(61,261.52)	(91,427.82)		0.00	(91,427.82)
4020	Medicare Revenue:O/T - Medicare B	(12,843.43)	(48,032.99)		0.00	(48,032.99)
4021	Medicare Revenue:SLP - Medicare B	(20,489.04)	(11,217.48)		0.00	(11,217.48)
4022	Medicare Revenue:C/A Medicare B - An	54,115.52	91,356.11		0.00	91,356.11
4027	Medicare Revenue:Radiology Medicare	0.00	1,531.42		0.00	1,531.42
4051	Medicaid Revenue:Medicaid	(2,353,231.60)	(3,887,434.37)		0.00	(3,887,434.37)
4052	Medicaid Revenue:C/AMedicaid Room &	(6.61)	(132.74)		0.00	(132.74)
4054	Medicaid Revenue:Hospice Medicaid	(380,695.20)	(211,762.25)		0.00	(211,762.25)
4058	Medicaid Revenue:Pharmacy - Medicaid	(9,643.83)	(3,870.36)		0.00	(3,870.36)
4061	Medicaid Revenue:Lab - Medicaid	24.00	(536.35)		0.00	(536.35)

4062	Medicaid Revenue:Radiology - Medicaid	(380.00)	0.00	0.00	0.00
4063	Medicaid Revenue:P/T - Medicaid	(945.52)	(2,585.98)	0.00	(2,585.98)
4064	Medicaid Revenue:O/T - Medicaid	0.00	(5,497.22)	0.00	(5,497.22)
4065	Medicaid Revenue:SLP - Medicaid	(3,869.88)	(1,800.04)	0.00	(1,800.04)
4071	Medicaid Revenue:C/A Medicaid - Ancilli	14,815.23	14,289.95	0.00	14,289.95
4104	Private Insurance Revenue:Pharmacy - I	3,725.93	(3.17)	0.00	(3.17)
4110	Private Insurance Revenue:Lab - Private	116.92	0.00	0.00	0.00
4111	Private Insurance Revenue:Radiology - I	190.00	0.00	0.00	0.00
4112	Private Insurance Revenue:P/T - Private	(23,210.76)	(8,977.18)	0.00	(8,977.18)
4115	Private Insurance Revenue:O/T - Private	11,795.33	(1,225.80)	0.00	(1,225.80)
4116	Private Insurance Revenue:SLP - Private	0.00	(1,626.88)	0.00	(1,626.88)
4127	Private Insurance Revenue:General - Pri	(505,289.78)	(434,449.06)	0.00	(434,449.06)
4171	Hospice Revenue:C/AHospice Room & E	(0.08)	0.00	0.00	0.00
4172	Hospice Revenue:Pharmacy - Hospice	(342.76)	(5,379.02)	0.00	(5,379.02)
4175	Hospice Revenue:Lab - Hospice	(139.51)	(1,736.42)	0.00	(1,736.42)
4176	Hospice Revenue:Radiology- Hospice	0.00	(314.52)	0.00	(314.52)
4177	Hospice Revenue:P/T - Hospice	(1,210.74)	0.00	0.00	0.00
4184	Hospice Revenue:C/A Hospice Ancillarie	1,124.52	7,429.96	0.00	7,429.96
4999	Miscellaneous Revenue	(1,140.00)	0.00	0.00	0.00
6002	Advertising/Promotional Expenses:Adver	3,284.02	5,375.16	0.00	5,375.16
6003	Advertising/Promotional Expenses:Mark	12,010.98	12,388.15	0.00	12,388.15
6015	Automobile Expenses	3,309.77	2,223.86	0.00	2,223.86
6016	Automobile Expenses:Auto Expenses	572.06	0.00	0.00	0.00
6017	Automobile Expenses:Insurance - Auto	8,461.87	9,003.87	0.00	9,003.87
6020	Bad Debt	0.00	41,726.42	0.00	41,726.42
6022	Bank Fees	243.00	75.00	0.00	75.00
6027	Computer Services	3,506.28	3,506.28	0.00	3,506.28
6028	Contributions	400.00	0.00	0.00	0.00
6031	Depreciation Expenses:Bldg Imp - Dep	10,044.00	10,557.00	0.00	10,557.00
6032	Depreciation Expenses:Equip - Dep	13,561.00	14,732.00	0.00	14,732.00
6033	Depreciation Expenses:Vehicle #1 - Dep	17,631.00	17,631.00	0.00	17,631.00
6034	Depreciation Expenses:Vehicle #2 - Dep	16,457.00	16,457.00	0.00	16,457.00
6035	Depreciation Expenses:Vehicle #3 - Dep	14,950.00	14,950.00	0.00	14,950.00
6042	Dietary Expenses:Purch Serv - Dietician	15,500.00	15,450.00	0.00	15,450.00
6043	Dietary Expenses:Raw Food - Dietary	143,964.77	145,633.31	0.00	145,633.31
6044	Dietary Expenses:Salaries- Dietary	197,288.60	199,597.55	0.00	199,597.55
6045	Dietary Expenses:Supplies - Dietary	11,005.46	17,972.05	0.00	17,972.05
6070	Housekeeping & Laundry	228.86	0.00	0.00	0.00
6071	Housekeeping & Laundry:Housekeeping	22,593.66	32,743.95	0.00	32,743.95
6072	Housekeeping & Laundry:Laundry - Sala	44,073.27	54,468.28	0.00	54,468.28
6073	Housekeeping & Laundry:Laundry Suppl	8,668.00	0.00	0.00	0.00
6074	Housekeeping & Laundry:Linen & Beddir	6,697.33	7,446.81	0.00	7,446.81
6075	Housekeeping & Laundry:Housekeeping	136,797.88	167,849.29	0.00	167,849.29
6076	Housekeeping & Laundry: Purchased Se	22,288.00	0.00	0.00	0.00
6081	Indirect Salaries:COTA Salary - Indirect	115,248.31	117,938.95	0.00	117,938.95
6082	Indirect Salaries:PTA Salary - Indirect	66,559.61	67,649.18	0.00	67,649.18
6083	Indirect Salaries:SLP Salary - Indirect	11,675.00	9,950.00	0.00	9,950.00
6092	Insurance Expense:Group Health Ins	34,279.42	18,184.77	0.00	18,184.77
6093	Insurance Expense:Keyperson Ins	745.00	745.00	0.00	745.00
6094	Property Insurance	20,771.56	24,799.90	0.00	24,799.90
6095	Insurance Expense:Other - Ins.	47,140.04	54,368.49	0.00	54,368.49
6098	Insurance Expense:Workers' Compensa	23,060.00	26,023.00	0.00	26,023.00
6112	Fines & Penalties	74,008.50	13,509.21	0.00	13,509.21
6115	Lease Expense	600,000.00	600,000.00	0.00	600,000.00
6116	Interest Expense	10,065.07	4,445.96	0.00	4,445.96
6144	Medicaid Expenses:Therapy Supplies - M	469.93	0.00	0.00	0.00
6152	License & Dues P/T	3,796.33	4,586.00	0.00	4,586.00
6153	License & Dues Non - PT	1,208.98	1,529.52	0.00	1,529.52
6171	Medicaid Expenses:Other Diag Serv/Med	251.00	1,622.58	0.00	1,622.58
6172	Medicaid Expenses:Pharmacy - Medica	4,891.99	3,603.86	0.00	3,603.86
6175	Medicaid Expenses:Med Supply - Medica	726.75	0.00	0.00	0.00
6184	Medicaid Expenses:Ambulance - Medica	1,489.95	1,328.50	0.00	1,328.50
6185	Medicaid Expenses:Lab - Medicaid	70.00	35.00	0.00	35.00
6201	Medicare Expenses:Pharmacy - Medicar	49,238.59	31,825.12	0.00	31,825.12
6203	Medicare Expenses:Med Supply - Medic	215.34	0.00	0.00	0.00
6204	Medicare Expenses:Lab - Medicare A	6,792.02	8,874.77	0.00	8,874.77
6205	Medicare Expenses:Radiology - Medicar	4,089.59	3,317.35	0.00	3,317.35
6206	Medicare Expenses:P/T - Medicare A	111.65	0.00	0.00	0.00
6209	Medicare Expenses:O/T - Medicare A	3,131.20	0.00	0.00	0.00
6212	Medicare Expenses:SLP - Medicare A	0.00	350.00	0.00	350.00
6214	Medicare Expenses:Ambulance - Medica	407.47	0.00	0.00	0.00
6221	Medicare Expenses:S/T Medicare - Part	194.46	95.73	0.00	95.73
6226	Medicare Expenses:COTA Purchase Se	0.00	165.90	0.00	165.90
6281	Nursing Expenses:CNA Salaries	469,189.45	435,333.06	0.00	435,333.06
6282	Nursing Expenses:Direct Nursing - Salar	57,040.69	118,137.20	0.00	118,137.20
6283	Nursing Expenses:LPN - Salaries	379,731.91	470,208.20	0.00	470,208.20
6284	Nursing Expenses:RN - Salaries	179,880.66	176,509.14	0.00	176,509.14
6285	Nursing Expenses:Purch Serv - LPN	137,592.06	153,269.02	0.00	153,269.02
6286	Nursing Expenses:Purch Serv - RN	165,200.52	55,713.75	0.00	55,713.75
6287	Nursing Expenses:Supplies - Nursing	114,966.57	111,153.35	0.00	111,153.35

6288	Nursing Expenses:Purch Serv - CNA	538,015.97	670,163.20	0.00	670,163.20
6289	Other Employee Benefits	2,816.18	6,374.85	0.00	6,374.85
6291	Managerial and Administrative:Administr	159,688.49	184,497.49	0.00	184,497.49
6293	Managerial and Administrative:Clerical S	60,766.67	61,889.00	0.00	61,889.00
6295	Managerial and Administrative:Social Se	67,763.96	79,993.29	0.00	79,993.29
6296	Managerial and Administrative:Medical C	18,104.00	17,388.00	0.00	17,388.00
6297	Managerial and Administrative:MDS Co-i	82,226.02	79,996.00	0.00	79,996.00
6301	Office Supplies & Expense	27,627.43	19,068.83	0.00	19,068.83
6302	Postage Expense	1,408.51	1,376.81	0.00	1,376.81
6303	Business Computer Software Expenses	26,003.96	38,564.81	0.00	38,564.81
6305	Payroll Service	9,517.82	10,477.31	0.00	10,477.31
6331	Plant Expenses:Salaries - Plant	43,004.83	57,167.23	0.00	57,167.23
6332	Plant Expenses:Purch Serv - Plant	50,990.89	85,056.24	0.00	85,056.24
6333	Plant Expenses:Supplies - Plant	12,989.07	17,097.80	0.00	17,097.80
6334	Plant Expenses:Maintenance Service Cc	15,358.32	14,763.91	0.00	14,763.91
6401	Private Insurance Expenses:Pharmacy -	1,702.17	0.00	0.00	0.00
6500	Professional Development	450.00	214.85	0.00	214.85
6531	Professional Fees:Accounting	44,415.00	42,783.75	0.00	42,783.75
6533	Professional Fees:Legal	6,928.14	6,062.24	0.00	6,062.24
6534	Professional Fees:Medical Records Con	4,375.00	0.00	0.00	0.00
6535	Professional Fees:Pharmacy Consultant	0.00	1,883.34	0.00	1,883.34
6541	Recreational Therapy:Purch Services - F	3,170.00	5,210.00	0.00	5,210.00
6542	Recreational Therapy:Salaries - Rec The	39,941.33	53,633.14	0.00	53,633.14
6543	Recreational Therapy:Supplies - Rec The	3,386.42	7,488.68	0.00	7,488.68
6573	SCO Expenses:Radiology - SCO	0.00	(2,633.00)	0.00	(2,633.00)
6881	Tax Expense:Excise Tax	0.00	1,440.48	0.00	1,440.48
6882	Tax Expense:FUTA Expense	2,690.56	3,083.12	0.00	3,083.12
6883	Tax Expense:Payroll Taxes Total	167,015.12	197,463.24	0.00	197,463.24
6884	Tax Expense:Property Taxes	26,977.79	29,904.57	0.00	29,904.57
6887	Tax Expense:Unemployment - State	22,498.57	9,955.26	0.00	9,955.26
6888	Tax Expense:User Fee Tax	327,842.10	390,192.30	0.00	390,192.30
6891	Telephone	7,844.55	10,977.09	0.00	10,977.09
6901	Utilities:Communications (Comcast)	15,099.28	13,579.57	0.00	13,579.57
6902	Utilities:Electricity	46,650.92	46,629.12	0.00	46,629.12
6903	Utilities:Gas	27,426.30	25,477.98	0.00	25,477.98
6904	Utilities:Water & Sewerage	19,280.14	32,201.22	0.00	32,201.22
6920	Vending Machine Exp	2,365.38	1,896.93	0.00	1,896.93
7000	Interest Income	(1,159.20)	(1,935.63)	0.00	(1,935.63)
7100	Reconciliation Discrepancies	(9,835.38)	1,745.72	0.00	1,745.72
7600	MassHealth Other Income	(339,104.47)	(222,434.55)	0.00	(222,434.55)
8000	Other Expense (COVID - Testing)	85,062.97	360.00	0.00	360.00
Subtotal [2]	Income Statement	(465,866.63)	(476,619.08)	0.00	(476,619.08)
Total [TB]	Trial Balance	0.00	0.00	0.00	0.00
	NET (INCOME) LOSS	0.00	0.00	0.00	0.00
	Sum of Account Groups	0.00	0.00	0.00	0.00

Tickmarks

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Client: **A246364 - Billerica Healthcare Solutions, LLC**
Engagement: **MCMD 2023 - Baker Katz Nursing Home**
Period Ending: **12/31/2023**
Trial Balance: **T01 - Master TB**
Workpaper: **T:02 - MCD SNF-CR Groupings Report**

Account	Description	MCAID 12/31/2023	1st PP- 12/31/2022
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
1011	Radius Bank Checking	411,621.36	355,022.16
1015	Cambridge Savings Checking	(100.00)	(100.00)
Subtotal : None		411,521.36	354,922.16
Total [S6L1.1C1]	Cash and Cash Equivalents	411,521.36	354,922.16
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C] A/ R Self-Pay Patients (Private)			
1061	A/R:A/R - Private Pay	29,388.58	(9,265.95)
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		29,388.58	(9,265.95)
Subgroup : [S6L1.5C] A/r Medicare Non Managed Care			
1062	A/R:A/R - Medicare A	50,109.87	114,717.17
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		50,109.87	114,717.17
Subgroup : [S6L1.5C] A/R Mass Medicaid Non Managed Care			
1063	A/R:A/R - Medicaid	503,116.29	276,689.58
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Car		503,116.29	276,689.58
Total [S6L1.5C1]	Payer Accounts Receivable	582,614.74	382,140.80
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
1140	Reserve for Bad Debt	(60,000.00)	(19,000.00)
Subtotal : None		(60,000.00)	(19,000.00)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(60,000.00)	(19,000.00)
Group : [S6L1.7C1]	Receivable from Officers/Owners/Employees		
Subgroup : [S6L1.7C] Due from Employees			
1170.01	Due From Employees	5,176.57	0.00
Subtotal [S6L1.7C1A] Due from Employees		5,176.57	0.00
Total [S6L1.7C1]	Receivable from Officers/Owners/Em	5,176.57	0.00
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			
2220	Due to Medicaid	3,823.95	0.00
Subtotal : None		3,823.95	0.00
Total [S6L1.11C1]	Other Receivables	3,823.95	0.00
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
1280	Prepaid Insurance	46,151.77	47,143.71
Subtotal : None		46,151.77	47,143.71
Total [S6L1.13C1]	Prepaid Insurance	46,151.77	47,143.71
Group : [S6L1.15C1]	Other Prepaid Expenses		
Subgroup : None			
1285	Prepaid expenses	0.00	7,163.54
Subtotal : None		0.00	7,163.54
Total [S6L1.15C1]	Other Prepaid Expenses	0.00	7,163.54
Group : [S6L1.17C1]	Other Current Assets		
Subgroup : None			
1031	Resident Personal Needs	32,799.42	0.00
2250	PNA Liability	(32,799.42)	0.00
Subtotal : None		0.00	0.00
Total [S6L1.17C1]	Other Current Assets	0.00	0.00
Group : [S6L2.3C1]	Improvements - Cost		
Subgroup : [S6L2.3C] Building Improvements			
1531	Leasehold Improvements Building Impro	211,145.10	200,885.09
Subtotal [S6L2.3C1A] Building Improvements		211,145.10	200,885.09
Subgroup : [S6L2.3C] A/D Building Improvements			

1621	Acc Dep - Bldg. Imp.	(42,219.02)	(31,662.01)	10044
Subtotal [S6L2.3C1D] A/D Building Improvements		(42,219.02)	(31,662.01)	
Total [S6L2.3C1] Improvements - Cost		168,926.08	169,223.08	
Group : [S6L2.4C1] Equipment				23,423.07
Subgroup : [S6L2.4C] Equipment Cost				
1651	Equipment	159,034.00	135,610.93	
Subtotal [S6L2.4C1A] Equipment Cost		159,034.00	135,610.93	
Subgroup : [S6L2.4C] A/D Equipment				11726
1652	Acc Dep - Equipment	(90,182.00)	(75,450.00)	
Subtotal [S6L2.4C1b] A/D Equipment		(90,182.00)	(75,450.00)	
Total [S6L2.4C1] Equipment		68,852.00	60,160.93	
Group : [S6L2.6C1] Motor Vehicle - Cost				
Subgroup : [S6L2.6C] Motor Vehicle Cost				
1660	Vehicle #1	88,152.75	88,152.75	
1664	Vehicle #2	82,285.69	82,285.69	
1668	Vehicle #3	74,752.19	74,752.19	
Subtotal [S6L2.6C1A] Motor Vehicle Cost		245,190.63	245,190.63	
Subgroup : [S6L2.6C] A/D Motor Vehicles				49038
1661	Acc Dep - Vehicle # 1	(61,708.50)	(44,077.50)	
1665	Acc Dep - Vehicle #2	(57,599.50)	(41,142.50)	
1669	Acc Dep - Vehicle #3	(52,325.00)	(37,375.00)	
Subtotal [S6L2.6C1B] A/D Motor Vehicles		(171,633.00)	(122,595.00)	
Total [S6L2.6C1] Motor Vehicle - Cost		73,557.63	122,595.63	
Group : [S6L5.1C1] Trade Payable				
Subgroup : None				
1170	Due From Employees	0.00	(15,663.89)	
2000	Accounts Payable	(156,377.60)	(106,027.96)	
2051	Insurance Note Payables	(31,111.90)	(30,016.65)	
Subtotal : None		(187,489.50)	(151,708.50)	
Total [S6L5.1C1] Trade Payable		(187,489.50)	(151,708.50)	
Group : [S6L5.2C1] Accrued Expenses				
Subgroup : None				
2041	Accrued Expenses	(113,118.38)	(88,782.05)	
Subtotal : None		(113,118.38)	(88,782.05)	
Total [S6L5.2C1] Accrued Expenses		(113,118.38)	(88,782.05)	
Group : [S6L5.6C1] Long Term Debt, Current Portion-Banks, Mortgages, Other				
Subgroup : [S6L5.6C] Current LT Debt-Banks				
2021	EIDL Loan	0.00	(147,700.00)	
2050.01	LTD - Current Portion	(51,152.00)	(52,829.00)	
2050.02	ST Portion of Debt	51,152.00	52,829.00	
Subtotal [S6L5.6C1A] Current LT Debt-Banks		0.00	(147,700.00)	
Total [S6L5.6C1] Long Term Debt, Current Portion-Ban		0.00	(147,700.00)	
Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities				
Subgroup : [S6L5.7C] Accrued Salaaries				
2190	Accrued Salaries	(95,249.55)	(79,438.55)	
2191	Accrued Vacation	(63,696.00)	(62,653.00)	
Subtotal [S6L5.7C1A] Accrued Salaaries		(158,945.55)	(142,091.55)	
Subgroup : [S6L5.7C] Accrued Pauroll Taxes Payable				
2214	Accrued Payroll Taxes	(10,771.01)	(8,921.10)	
Subtotal [S6L5.7C1C] Accrued Pauroll Taxes Payable		(10,771.01)	(8,921.10)	
Total [S6L5.7C1] Accrued Salaries & Payroll Liabilities		(169,716.56)	(151,012.65)	
Group : [S6L5.10C1] Other Current Liabilities				
Subgroup : None				
2010	Deferred Revenue	(12,400.00)	0.00	
Subtotal : None		(12,400.00)	0.00	
Total [S6L5.10C1] Other Current Liabilities		(12,400.00)	0.00	
Group : [S6L6.1C1] Motgage Payable				
Subgroup : None				

2030	Vehicle #1 Loan	(35,748.42)	(53,383.22)
2040	Vehicle #2 Loan	(21,073.83)	(38,437.15)
2050	Vehicle #3 Loan	(29,564.63)	(44,567.54)
Subtotal : None		(86,386.88)	(136,387.91)
Total [S6L6.1C1]	Motgage Payable	(86,386.88)	(136,387.91)
Group : [S6L6.2C1] Due to Related Parties, Subsidiaries & Affilates			
Subgroup : None			
1760	Due from Properties	(1,440,855.17)	(1,044,855.17)
1770	Due from Wellesley LLC	(285,256.71)	(270,194.08)
1775	Due From Wellesley Properties LLC	260,000.00	260,000.00
1780	Due from Marblehead LLC	0.00	450,020.00
1785	Due from Caring Staffing LLC	0.00	10,000.00
1790	Due from Lynn LLC	0.00	100,000.00
2028	Note Payable - Tariq	50,000.00	0.00
Subtotal : None		(1,416,111.88)	(495,029.25)
Total [S6L6.2C1]	Due to Related Parties, Subsidiaries & Affilates	(1,416,111.88)	(495,029.25)
Group : [S6L8B.4C1] Owners Equity Balance-Retained Earnings			
Subgroup : None			
2625	Distributions	2,050,798.04	431,834.00
3300	Retained Earnings	(889,579.86)	80,303.14
Subtotal : None		1,161,218.18	512,137.14
Total [S6L8B.4C1]	Owners Equity Balance-Retained Earnings	1,161,218.18	512,137.14
Group : [S2L1.1C1] Private Pay			
Subgroup : None			
4127	Private Insurance Revenue:General - Private	(434,449.06)	(505,289.78)
Subtotal : None		(434,449.06)	(505,289.78)
Total [S2L1.1C1]	Private Pay	(434,449.06)	(505,289.78)
Group : [S2L1.4C1] Medicare-Fee-For-Service			
Subgroup : None			
4001	Medicare Revenue:Medicare A	(642,725.00)	(843,304.68)
4002	Medicare Revenue:C/A Medicare A - Room Charge	(534,605.55)	(679,577.38)
Subtotal : None		(1,177,330.55)	(1,522,882.06)
Total [S2L1.4C1]	Medicare-Fee-For-Service	(1,177,330.55)	(1,522,882.06)
Group : [S2L1.5C1] Medicare Managed Care (Part C)			
Subgroup : None			
4004	Medicare Revenue:HMO Medicare	0.00	(8,760.00)
Subtotal : None		0.00	(8,760.00)
Total [S2L1.5C1]	Medicare Managed Care (Part C)	0.00	(8,760.00)
Group : [S2L1.6C1] MassHealth Fee-for-Service			
Subgroup : None			
4051	Medicaid Revenue:Medicaid	(3,887,434.37)	(2,353,231.60)
4052	Medicaid Revenue:C/A Medicaid Room & Board	(132.74)	(6.61)
4054	Medicaid Revenue:Hospice Medicaid	(211,762.25)	(380,695.20)
4171	Hospice Revenue:C/A Hospice Room & Board	0.00	(0.08)
Subtotal : None		(4,099,329.36)	(2,733,933.49)
Total [S2L1.6C1]	MassHealth Fee-for-Service	(4,099,329.36)	(2,733,933.49)
Group : [S2L1.12C1] Medicaid Patient Paid Amount			
Subgroup : None			
3023.01	Mediciad Resource Revenue	0.00	(564,513.00)
Subtotal : None		0.00	(564,513.00)
Total [S2L1.12C1]	Medicaid Patient Paid Amount	0.00	(564,513.00)
Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service			
Subgroup : None			
4007	Medicare Revenue:Lab - Medicare A	(7,818.70)	(6,939.75)
4008	Medicare Revenue:Pharmacy - Medicare A	(32,852.37)	(51,739.74)
4011	Medicare Revenue:Radiology - Medicare A	(2,607.90)	(3,836.00)
4012	Medicare Revenue:P/T - Medicare A	(132,546.10)	(189,352.40)
4013	Medicare Revenue:O/T - Medicare A	(123,344.32)	(181,214.34)
4014	Medicare Revenue:SLP - Medicare A	(8,843.36)	(13,627.12)
4015	Medicare Revenue:Ambulance - Medicare A	247.88	0.00
4018	Medicare Revenue:C/A Medicare A - Ancillary	307,764.87	446,709.35
4019	Medicare Revenue:P/T - Medicare B	(91,427.82)	(61,261.52)
4020	Medicare Revenue:O/T - Medicare B	(48,032.99)	(12,843.43)
4021	Medicare Revenue:SLP - Medicare B	(11,217.48)	(20,489.04)
4022	Medicare Revenue:C/A Medicare B - Ancillary	91,356.11	54,115.52
4027	Medicare Revenue:Radiology Medicare B	1,531.42	0.00

4058	Medicaid Revenue:Pharmacy - Medicaid	(3,870.36)	(9,643.83)
4061	Medicaid Revenue:Lab - Medicaid	(536.35)	24.00
4062	Medicaid Revenue:Radiology - Medicaid	0.00	(380.00)
4063	Medicaid Revenue:P/T - Medicaid	(2,585.98)	(945.52)
4064	Medicaid Revenue:O/T - Medicaid	(5,497.22)	0.00
4065	Medicaid Revenue:SLP - Medicaid	(1,800.04)	(3,869.88)
4071	Medicaid Revenue:C/A Medicaid - Ancill	14,289.95	14,815.23
4104	Private Insurance Revenue:Pharmacy - I	(3.17)	3,725.93
4110	Private Insurance Revenue:Lab - Private	0.00	116.92
4111	Private Insurance Revenue:Radiology - I	0.00	190.00
4112	Private Insurance Revenue:P/T - Private	(8,977.18)	(23,210.76)
4115	Private Insurance Revenue:O/T - Private	(1,225.80)	11,795.33
4116	Private Insurance Revenue:SLP - Privat	(1,626.88)	0.00
4172	Hospice Revenue:Pharmacy - Hospice	(5,379.02)	(342.76)
4175	Hospice Revenue:Lab - Hospice	(1,736.42)	(139.51)
4176	Hospice Revenue:Radiology- Hospice	(314.52)	0.00
4177	Hospice Revenue:P/T - Hospice	0.00	(1,210.74)
4184	Hospice Revenue:C/A Hospice Ancillarie	7,429.96	1,124.52
Subtotal : None		(69,623.79)	(48,429.54)
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(69,623.79)	(48,429.54)
Group : [S2L3.2C1] Endowment & Other Non Recoverable Revenue			
Subgroup : None			
7600	MassHealth Other Income	(222,434.55)	(339,104.47)
Subtotal : None		(222,434.55)	(339,104.47)
Total [S2L3.2C1]	Endowment & Other Non Recoverab	(222,434.55)	(339,104.47)
Group : [S2L3.7C1] Interest Income			
Subgroup : None			
7000	Interest Income	(1,935.63)	(1,159.20)
Subtotal : None		(1,935.63)	(1,159.20)
Total [S2L3.7C1]	Interest Income	(1,935.63)	(1,159.20)
Group : [S2L3.9C1] Administrative & General Recoverable Income			
Subgroup : None			
4999	Miscellaneous Revenue	0.00	(1,140.00)
Subtotal : None		0.00	(1,140.00)
Total [S2L3.9C1]	Administrative & General Recoverable	0.00	(1,140.00)
Group : [S3L1.1C1] Director of Nurses Salary			
Subgroup : None			
6282	Nursing Expenses:Direct Nursing - Salar	118,137.20	57,040.69
Subtotal : None		118,137.20	57,040.69
Total [S3L1.1C1]	Director of Nurses Salary	118,137.20	57,040.69
Group : [S3L1.7C1] Registered Nurses Salaries			
Subgroup : None			
6284	Nursing Expenses:RN - Salaries	176,509.14	179,880.66
Subtotal : None		176,509.14	179,880.66
Total [S3L1.7C1]	Registered Nurses Salaries	176,509.14	179,880.66
Group : [S3L1.11C1] Registered Nurses Purchased Service Tempory Agency Staff			
Subgroup : None			
6286	Nursing Expenses:Purch Serv - RN	55,713.75	165,200.52
Subtotal : None		55,713.75	165,200.52
Total [S3L1.11C1]	Registered Nurses Purchased Service	55,713.75	165,200.52
Group : [S3L1.12C1] Licensed Practical Nurses Salary			
Subgroup : None			
6283	Nursing Expenses:LPN - Salaries	470,208.20	379,731.91
Subtotal : None		470,208.20	379,731.91
Total [S3L1.12C1]	Licensed Practical Nurses Salary	470,208.20	379,731.91
Group : [S3L1.16C1] Licensed Practical Nurses Purchased Service Tempory Agency Staff			
Subgroup : None			
6285	Nursing Expenses:Purch Serv - LPN	153,269.02	137,592.06
Subtotal : None		153,269.02	137,592.06
Total [S3L1.16C1]	Licensed Practical Nurses Purchased	153,269.02	137,592.06
Group : [S3L1.17C1] Certified Nurses Aides Salaries			
Subgroup : None			
6281	Nursing Expenses:CNA Salaries	435,333.06	469,189.45
Subtotal : None		435,333.06	469,189.45
Total [S3L1.17C1]	Certified Nurses Aides Salaries	435,333.06	469,189.45

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

Subgroup : None			
6288	Nursing Expenses:Purch Serv - CNA	670,163.20	538,015.97
Subtotal : None		670,163.20	538,015.97
Total [S3L1.21C1] Certified Nurses Aides Purchased Ser		670,163.20	538,015.97

Group : [S3L2.1C1] Administration Salaries

Subgroup : [S3L2.1C1] Administrator Salaries			
6291	Managerial and Administrative:Administr	184,497.49	159,688.49
Subtotal [S3L2.1C1A] Administrator Salaries		184,497.49	159,688.49
Total [S3L2.1C1] Administration Salaries		184,497.49	159,688.49

Group : [S3L2.7C1] Clerical Staff Salaries

Subgroup : None			
6293	Managerial and Administrative:Clerical S	61,889.00	60,766.67
Subtotal : None		61,889.00	60,766.67
Total [S3L2.7C1] Clerical Staff Salaries		61,889.00	60,766.67

Group : [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping Services

Subgroup : None			
6027	Computer Services	3,506.28	3,506.28
6303	Business Computer Software Expenses	38,564.81	26,003.96
6305	Payroll Service	10,477.31	9,517.82
Subtotal : None		52,548.40	39,028.06
Total [S3L2.11C1] Electronic Data Processing, Payroll &		52,548.40	39,028.06

Group : [S3L2.12C1] Office Supplies

Subgroup : None			
6022	Bank Fees	75.00	243.00
6301	Office Supplies & Expense	19,068.83	27,627.43
6302	Postage Expense	1,376.81	1,408.51
Subtotal : None		20,520.64	29,278.94
Total [S3L2.12C1] Office Supplies		20,520.64	29,278.94

Group : [S3L2.13C1] Telecommunications (e.g. Internet & Phone)

Subgroup : None			
6891	Telephone	10,977.09	7,844.55
Subtotal : None		10,977.09	7,844.55
Total [S3L2.13C1] Telecommunications (e.g. Internet & F		10,977.09	7,844.55

Group : [S3L2.15C1] Travel, Conventions & Meetings

Subgroup : None			
6500	Professional Development	214.85	450.00
Subtotal : None		214.85	450.00
Total [S3L2.15C1] Travel, Conventions & Meetings		214.85	450.00

Group : [S3L2.16C1] Advertising: Help Wanted

Subgroup : None			
6002	Advertising/Promotional Expenses:Adve	5,375.16	3,284.02
Subtotal : None		5,375.16	3,284.02
Total [S3L2.16C1] Advertising: Help Wanted		5,375.16	3,284.02

Group : [S3L2.17C1] Licenses & Dues: Patient Care Related Portion

Subgroup : None			
6152	License & Dues P/T	4,586.00	3,796.33
Subtotal : None		4,586.00	3,796.33
Total [S3L2.17C1] Licenses & Dues: Patient Care Relate		4,586.00	3,796.33

Group : [S3L2.19C1] Accounting Services (not related to Appeals)

Subgroup : None			
6531	Professional Fees:Accounting	42,783.75	44,415.00
Subtotal : None		42,783.75	44,415.00
Total [S3L2.19C1] Accounting Services (not related to A		42,783.75	44,415.00

Group : [S3L2.20C1] Insurance: Malpractice & General Liability

Subgroup : None			
6095	Insurance Expense:Other - Ins.	54,368.49	47,140.04
Subtotal : None		54,368.49	47,140.04
Total [S3L2.20C1] Insurance: Malpractice & General Lial		54,368.49	47,140.04

Group : [S3L2.22C1] Other A & G Expenses

Subgroup : None			
6028	Contributions	0.00	400.00
7100	Reconciliation Discrepancies	1,745.72	(9,835.38)
Subtotal : None		1,745.72	(9,435.38)
Total [S3L2.22C1] Other A & G Expenses		1,745.72	(9,435.38)
Group : [S3L2B.1C1] Advertising Marketing			
Subgroup : None			
6003	Advertising/Promotional Expenses:Marketing	12,388.15	12,010.98
Subtotal : None		12,388.15	12,010.98
Total [S3L2B.1C1] Advertising Marketing		12,388.15	12,010.98
Group : [S3L2B.2C1] Licenses & Dues Not Patient Related to Resident Care			
Subgroup : None			
6153	License & Dues Non - PT	1,529.52	1,208.98
Subtotal : None		1,529.52	1,208.98
Total [S3L2B.2C1] Licenses & Dues Not Patient Related to Resident Care		1,529.52	1,208.98
Group : [S3L2B.6C1] Legal: Other			
Subgroup : None			
6533	Professional Fees:Legal	6,062.24	6,928.14
Subtotal : None		6,062.24	6,928.14
Total [S3L2B.6C1] Legal: Other		6,062.24	6,928.14
Group : [S3L2B.7C1] Key Person Insurance			
Subgroup : None			
6093	Insurance Expense:Keyperson Ins	745.00	745.00
Subtotal : None		745.00	745.00
Total [S3L2B.7C1] Key Person Insurance		745.00	745.00
Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest			
Subgroup : None			
6112	Fines & Penalties	13,509.21	74,008.50
Subtotal : None		13,509.21	74,008.50
Total [S3L2B.11C1] Fines, Late Fees, Penalties including Interest		13,509.21	74,008.50
Group : [S3L2B.14C1] Bad Debt Expenses			
Subgroup : None			
6020	Bad Debt	41,726.42	0.00
Subtotal : None		41,726.42	0.00
Total [S3L2B.14C1] Bad Debt Expenses		41,726.42	0.00
Group : [S3L2B.15C1] User Fee Assessment			
Subgroup : None			
6888	Tax Expense:User Fee Tax	390,192.30	327,842.10
Subtotal : None		390,192.30	327,842.10
Total [S3L2B.15C1] User Fee Assessment		390,192.30	327,842.10
Group : [S3L3.5C1] Plant Operations: Salaires			
Subgroup : None			
6331	Plant Expenses:Salaries - Plant	57,167.23	43,004.83
Subtotal : None		57,167.23	43,004.83
Total [S3L3.5C1] Plant Operations: Salaires		57,167.23	43,004.83
Group : [S3L3.8C1] Plant Operations: Purchased Service			
Subgroup : None			
6332	Plant Expenses:Purch Serv - Plant	85,056.24	50,990.89
6334	Plant Expenses:Maintenance Service Contract	14,763.91	15,358.32
Subtotal : None		99,820.15	66,349.21
Total [S3L3.8C1] Plant Operations: Purchased Service		99,820.15	66,349.21
Group : [S3L3.9C1] Plant Operations: Supplies & Expenses			
Subgroup : None			
6333	Plant Expenses:Supplies - Plant	17,097.80	12,989.07
Subtotal : None		17,097.80	12,989.07
Total [S3L3.9C1] Plant Operations: Supplies & Expenses		17,097.80	12,989.07
Group : [S3L3.10C1] Plant Operatins: Utilities			
Subgroup : None			
6902	Utilities:Electricity	46,629.12	46,650.92
6903	Utilities:Gas	25,477.98	27,426.30
6904	Utilities:Water & Sewerage	32,201.22	19,280.14
Subtotal : None		104,308.32	93,357.36

Total [S3L3.10C1]	Plant Operatins: Utilities	104,308.32	93,357.36
Group : [S3L3.16C1]	Dietician: Purchased Service		
Subgroup : None			
6042	Dietary Expenses:Purch Serv - Dietician	15,450.00	15,500.00
Subtotal : None		15,450.00	15,500.00
Total [S3L3.16C1]	Dietician: Purchased Service	15,450.00	15,500.00
Group : [S3L3.18C1]	Dietary: Salaries		
Subgroup : None			
6044	Dietary Expenses:Salaries- Dietary	199,597.55	197,288.60
Subtotal : None		199,597.55	197,288.60
Total [S3L3.18C1]	Dietary: Salaries	199,597.55	197,288.60
Group : [S3L3.21C1]	Dietary: Food		
Subgroup : None			
6043	Dietary Expenses:Raw Food - Dietary	145,633.31	143,964.77
Subtotal : None		145,633.31	143,964.77
Total [S3L3.21C1]	Dietary: Food	145,633.31	143,964.77
Group : [S3L3.23C1]	Dietary: Supplies & Expenses		
Subgroup : None			
6045	Dietary Expenses:Supplies - Dietary	17,972.05	11,005.46
Subtotal : None		17,972.05	11,005.46
Total [S3L3.23C1]	Dietary: Supplies & Expenses	17,972.05	11,005.46
Group : [S3L3.24C1]	Housekeeping / Laundry: Salaries		
Subgroup : [S3L3.24C1]	Housekeeping Salries		
6072	Housekeeping & Laundry:Laundry - Sala	54,468.28	44,073.27
6075	Housekeeping & Laundry:Housekeeping	167,849.29	136,797.88
Subtotal [S3L3.24C1]	Housekeeping Salries	222,317.57	180,871.15
Total [S3L3.24C1]	Housekeeping / Laundry: Salaries	222,317.57	180,871.15
Group : [S3L3.27C1]	Housekeeping / Laundry: Purchased Service		
Subgroup : [S3L3.27C1]	Housekeeping Purchased Service		
6070	Housekeeping & Laundry	0.00	228.86
6076	Housekeeping & Laundry: Purchased Se	0.00	22,288.00
Subtotal [S3L3.27C1]	Housekeeping Purchased Service	0.00	22,516.86
Total [S3L3.27C1]	Housekeeping / Laundry: Purchased	0.00	22,516.86
Group : [S3L3.28C1]	Housekeeping / Laundry: Supplies & Expense		
Subgroup : [S3L3.28C1]	Housekeeping Supplies & Expenses		
6071	Housekeeping & Laundry:Housekeeping	32,743.95	22,593.66
6073	Housekeeping & Laundry:Laundry Suppl	0.00	8,668.00
Subtotal [S3L3.28C1]	Housekeeping Supplies & Expenses	32,743.95	31,261.66
Total [S3L3.28C1]	Housekeeping / Laundry: Supplies &	32,743.95	31,261.66
Group : [S3L3.29C1]	Housekeepong / Laundry: Linen & Bedding		
Subgroup : None			
6074	Housekeeping & Laundry:Linen & Beddi	7,446.81	6,697.33
Subtotal : None		7,446.81	6,697.33
Total [S3L3.29C1]	Housekeepong / Laundry: Linen & Be	7,446.81	6,697.33
Group : [S3L3.39C1]	Unit Clerks & Medical Records: Purchased Service		
Subgroup : None			
6534	Professional Fees:Medical Records Con	0.00	4,375.00
Subtotal : None		0.00	4,375.00
Total [S3L3.39C1]	Unit Clerks & Medical Records: Purch	0.00	4,375.00
Group : [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries		
Subgroup : [S3L3.40C1]	MDS Salaries		
6297	Managerial and Administrative:MDS Co-	79,996.00	82,226.02
Subtotal [S3L3.40C1]	MDS Salaries	79,996.00	82,226.02
Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) E	79,996.00	82,226.02
Group : [S3L3.48C1]	Social Service Worker: Salaries		
Subgroup : None			
6295	Managerial and Administrative:Social Se	79,993.29	67,763.96
Subtotal : None		79,993.29	67,763.96

Total [S3L3.48C1]	Social Service Worker: Salaries	79,993.29	67,763.96
Group : [S3L3.60C1]	Direct Restorative Therapy: Salaries		
Subgroup : None			
6081	Indirect Salaries:COTA Salary - Indirect	117,938.95	115,248.31
6082	Indirect Salaries:PTA Salary - Indirect	67,649.18	66,559.61
6083	Indirect Salaries:SLP Salary - Indirect	9,950.00	11,675.00
6209	Medicare Expenses:O/T - Medicare A	0.00	3,131.20
Subtotal : None		195,538.13	196,614.12
Total [S3L3.60C1]	Direct Restorative Therapy: Salaries	195,538.13	196,614.12
Group : [S3L3.62C1]	Direct Restorative Therapy: Consultants		
Subgroup : None			
6212	Medicare Expenses:SLP - Medicare A	350.00	0.00
6221	Medicare Expenses:S/T Medicare - Part	95.73	194.46
6226	Medicare Expenses:COTA Purchase Se	165.90	0.00
Subtotal : None		611.63	194.46
Total [S3L3.62C1]	Direct Restorative Therapy: Consultar	611.63	194.46
Group : [S3L3.64C1]	Recreational Therapy/Activities: Salaries		
Subgroup : None			
6542	Recreational Therapy:Salaries - Rec The	53,633.14	39,941.33
Subtotal : None		53,633.14	39,941.33
Total [S3L3.64C1]	Recreational Therapy/Activities: Salar	53,633.14	39,941.33
Group : [S3L3.67C1]	Recreational Therapy/Activities: Purchased Service		
Subgroup : None			
6541	Recreational Therapy:Purch Services - F	5,210.00	3,170.00
6901	Utilities:Communications (Comcast)	13,579.57	15,099.28
Subtotal : None		18,789.57	18,269.28
Total [S3L3.67C1]	Recreational Therapy/Activities: Purcl	18,789.57	18,269.28
Group : [S3L3.68C1]	Recreational Therapy/Activities: Supplies & Expenses		
Subgroup : None			
6543	Recreational Therapy:Supplies - Rec Th	7,488.68	3,386.42
Subtotal : None		7,488.68	3,386.42
Total [S3L3.68C1]	Recreational Therapy/Activities: Supp	7,488.68	3,386.42
Group : [S3L3.78C1]	Travel: Motor Vehicle Expense		
Subgroup : None			
6015	Automobile Expenses	2,223.86	3,309.77
6016	Automobile Expenses:Auto Expenses	0.00	572.06
6017	Automobile Expenses:Insurance - Auto	9,003.87	8,461.87
6881	Tax Expense:Excise Tax	1,440.48	0.00
Subtotal : None		12,668.21	12,343.70
Total [S3L3.78C1]	Travel: Motor Vehicle Expense	12,668.21	12,343.70
Group : [S3L3.82C1]	Physician Services: Medical Director		
Subgroup : None			
6296	Managerial and Administrative:Medical C	17,388.00	18,104.00
Subtotal : None		17,388.00	18,104.00
Total [S3L3.82C1]	Physician Services: Medical Director	17,388.00	18,104.00
Group : [S3L3.87C1]	Legend Drugs		
Subgroup : None			
6171	Medicaid Expenses:Other Diag ServMec	1,622.58	251.00
6172	Medicaid Expenses:Pharmacy - Medicaid	3,603.86	4,891.99
6175	Medicaid Expenses:Med Supply - Medic	0.00	726.75
6184	Medicaid Expenses:Ambulance - Medica	1,328.50	1,489.95
6185	Medicaid Expenses:Lab - Medicaid	35.00	70.00
6201	Medicare Expenses:Pharmacy - Medicar	31,825.12	49,238.59
6203	Medicare Expenses:Med Supply - Medic	0.00	215.34
6204	Medicare Expenses:Lab - Medicare A	8,874.77	6,792.02
6205	Medicare Expenses:Radiology - Medicar	3,317.35	4,089.59
6206	Medicare Expenses:P/T - Medicare A	0.00	111.65
6214	Medicare Expenses:Ambulance - Medica	0.00	407.47
6401	Private Insurance Expenses:Pharmacy -	0.00	1,702.17
6573	SCO Expenses:Radiology - SCO	(2,633.00)	0.00
Subtotal : None		47,974.18	69,986.52
Total [S3L3.87C1]	Legend Drugs	47,974.18	69,986.52
Group : [S3L3.89C1]	House Supplies Not Resold		
Subgroup : None			
6144	Medicaid Expenses:Therapy Supplies - I	0.00	469.93

6287	Nursing Expenses:Supplies - Nursing	111,153.35	114,966.57
8000	Other Expense (COVID - Testing)	360.00	85,062.97
Subtotal : None		111,513.35	200,499.47
Total [S3L3.89C1]	House Supplies Not Resold	111,513.35	200,499.47
Group : [S3L3.92C1] Pharmacy Consultant			
Subgroup : None			
6535	Professional Fees:Pharmacy Consultant	1,883.34	0.00
Subtotal : None		1,883.34	0.00
Total [S3L3.92C1]	Pharmacy Consultant	1,883.34	0.00
Group : [S3L4.1C1] Depreciaton			
Subgroup : [S3L4.1C] Improvements Depreciation			
6031	Depreciation Expenses:Bldg Imp - Dep	10,557.00	10,044.00
Subtotal [S3L4.1C1B] Improvements Depreciation		10,557.00	10,044.00
Subgroup : [S3L4.1C] Equipment Depreciation			
6032	Depreciation Expenses:Equip - Dep	14,732.00	13,561.00
Subtotal [S3L4.1C1C] Equipment Depreciation		14,732.00	13,561.00
Subgroup : [S3L4.1C] Motor Vehicle Depreciation			
6033	Depreciation Expenses:Vehicle #1 - Dep	17,631.00	17,631.00
6034	Depreciation Expenses:Vehicle #2 - Dep	16,457.00	16,457.00
6035	Depreciation Expenses:Vehicle #3 - Dep	14,950.00	14,950.00
Subtotal [S3L4.1C1E] Motor Vehicle Depreciation		49,038.00	49,038.00
Total [S3L4.1C1]	Depreciaton	74,327.00	72,643.00
Group : [S3L4.2C1] Long Term Interest Expense SNF-CR			
Subgroup : None			
6116	Interest Expense	4,445.96	10,065.07
Subtotal : None		4,445.96	10,065.07
Total [S3L4.2C1]	Long Term Interest Expense SNF-CR	4,445.96	10,065.07
Group : [S3L4.6C1] Building Insurance Expense-SNF-CR			
Subgroup : None			
6094	Property Insurance	24,799.90	20,771.56
Subtotal : None		24,799.90	20,771.56
Total [S3L4.6C1]	Building Insurance Expense-SNF-CR	24,799.90	20,771.56
Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR			
Subgroup : None			
6884	Tax Expense:Property Taxes	29,904.57	26,977.79
Subtotal : None		29,904.57	26,977.79
Total [S3L4.8C1]	Real Estate Tax Expense-SNF-CR	29,904.57	26,977.79
Group : [S3L4.14C1] Real Poperty Rent Expense-SNF-CR			
Subgroup : None			
6115	Lease Expense	600,000.00	600,000.00
Subtotal : None		600,000.00	600,000.00
Total [S3L4.14C1]	Real Poperty Rent Expense-SNF-CR	600,000.00	600,000.00
Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
6092	Insurance Expense:Group Health Ins	18,184.77	34,279.42
Subtotal : None		18,184.77	34,279.42
Total [CLA-53.01]	LA-Group Health/Life	18,184.77	34,279.42
Group : [CLA-53.03] LA-Employee Benefits			
Subgroup : None			
6289	Other Employee Benefits	6,374.85	2,816.18
6920	Vending Machine Exp	1,896.93	2,365.38
Subtotal : None		8,271.78	5,181.56
Total [CLA-53.03]	LA-Employee Benefits	8,271.78	5,181.56
Group : [CLA-53.04] LA-Payroll Taxes			
Subgroup : None			
6882	Tax Expense:FUTA Expense	3,083.12	2,690.56
6883	Tax Expense:Payroll Taxes Total	197,463.24	167,015.12
6887	Tax Expense:Unemployment - State	9,955.26	22,498.57
Subtotal : None		210,501.62	192,204.25
Total [CLA-53.04]	LA-Payroll Taxes	210,501.62	192,204.25
Group : [CLA-53.05] LA-Workers Comp			

Subgroup : None			
6098	Insurance Expense:Workers' Compensa	26,023.00	23,060.00
Subtotal : None		26,023.00	23,060.00
Total [CLA-53.05]	LA-Workers Comp	26,023.00	23,060.00
	NET (INCOME) LOSS	0.00	0.00
	Sum of Account Groups	0.00	0.00

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