

Client: **A443500 - The Hannah BG Shaw Home, Inc. and**
Engagement: **MDMC 2023 - The Hannah BG Shaw Home, Inc**
Period Ending: **12/31/2023**
Trial Balance: **T01-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	CAID PP-1 12/31/2022	FS CP 12/31/2023	JE Ref #	CAIDJE	CAID CP 12/31/2023
Group : [BS] Balance Sheet Accounts						
Subgroup : None						
1000000000	CASH-Operating	50,122.00	5,000.00		0.00	5,000.00
1000500000	CASH Operating- Citizens Bank	318,312.00	239,454.00		0.00	239,454.00
1001500000	CASH-Activities	479.00	209.00		0.00	209.00
1002000000	Money Market- Rockland Trust	5,000.00	4,901.00		0.00	4,901.00
1002500000	Money Market- Citizens Bank	16,147.00	14,097.00		0.00	14,097.00
1002700000	Wilmington Repairs Account	52,291.00	54,617.00		0.00	54,617.00
1002900000	Wilmington Capital Reserve Ac	88,894.00	92,847.00		0.00	92,847.00
1004500000	CASH Personal Needs- Citizens	423.00	305.00		0.00	305.00
1005000000	CASH-Petty Cash	254.00	1,067.00		0.00	1,067.00
1100000000	A/R Private	163,737.00	44,601.00		0.00	44,601.00
1102000000	A/R Private - Co-Insurance R&B	3,911.00	9,957.00		0.00	9,957.00
1110000000	A/R Medicare - Part A	213,761.00	325,403.00		0.00	325,403.00
1110500000	A/R Medicare - Part B	12,493.00	4,414.00		0.00	4,414.00
1111000000	A/R Medicare Crossover (Parts	16,073.00	36,326.00		0.00	36,326.00
1111500000	A/R Co-Insurance	34,521.00	24,226.00		0.00	24,226.00
1120000000	A/R Medicaid SK	359,537.00	400,233.00		0.00	400,233.00
1125000000	A/R Hospice	62,747.00	35,572.00		0.00	35,572.00
1130000000	A/R Medicaid RC	4,898.00	18,567.00		0.00	18,567.00
1135000000	A/R- Medicare B RC	4,195.00	742.00		0.00	742.00
1140000000	A/R Div.Transitional Assistan	64,729.00	25,695.00		0.00	25,695.00
1150000000	A/R HMO (All Managed Care)	23,087.00	1,997.00		0.00	1,997.00
1180000000	Allowance for Uncollectables	(100,000.00)	(50,000.00)		0.00	(50,000.00)
1201000000	A/R Hannah BG Shaw Trust	0.00	180,201.00		0.00	180,201.00
1202000000	A/R Int/Div - Wilmington	12,368.00	11,545.00		0.00	11,545.00
1203000000	A/R Int/Div - Wellsfargo	0.00	427.00		0.00	427.00
1300000000	Prepaid Insurance	134,919.00	127,476.00		0.00	127,476.00
1300500000	Other Prepaid Expenses	26,805.00	25,187.00		0.00	25,187.00
1400000000	Land	360,140.00	360,140.00		0.00	360,140.00
1400500000	Land Improvements	327,727.00	327,727.00		0.00	327,727.00
1401000000	Buildings	18,708,113.00	18,708,113.00		0.00	18,708,113.00
1402000000	Building Improvements	4,309,113.00	4,416,559.00		0.00	4,416,559.00
1402500000	Equipment	595,350.00	628,702.00		0.00	628,702.00
1403000000	Motor Vehicles	208,245.00	208,245.00		0.00	208,245.00
1403500000	Furniture & Fixtures	662,768.00	662,768.00		0.00	662,768.00
1404000000	Computer Hardware	219,351.00	219,351.00		0.00	219,351.00
1404500000	Computer Software	158,623.00	173,053.00		0.00	173,053.00
1405500000	WWTP	1,829,147.00	1,829,147.00		0.00	1,829,147.00
1451000000	Accum. Depreciation-Buildings	(5,395,192.00)	(5,844,999.00)		0.00	(5,844,999.00)
1452000000	Accum. Depreciation- Land Imp	(222,261.00)	(233,665.00)		0.00	(233,665.00)
1453000000	Accum. Depreciation- Building	(3,479,233.00)	(3,630,669.00)		0.00	(3,630,669.00)
1454000000	Accum. Depreciation-Equipment	(401,414.00)	(435,868.00)		0.00	(435,868.00)
1455000000	Accum. Depreciation-Motor Veh	(173,110.00)	(190,716.00)		0.00	(190,716.00)
1456000000	Accum. Depreciation-Furniture	(652,437.00)	(705,147.00)		0.00	(705,147.00)
1457000000	Accum. Depreciation-Computer	(205,875.00)	(213,516.00)		0.00	(213,516.00)
1458000000	Accum. Depreciation-Computer	(101,738.00)	(138,473.00)		0.00	(138,473.00)
1459000000	Accum. Depreciation-WWTP	(960,301.00)	(1,051,758.00)		0.00	(1,051,758.00)
1500000000	Intangible Assets	118,291.00	118,291.00		0.00	118,291.00
1801000000	Wellsfargo Cash	26,716.00	44,350.00		0.00	44,350.00
1801500000	Wellsfargo Stock	685,495.00	722,385.00		0.00	722,385.00
1802000000	Wellsfargo Allowance for Unre	223,539.00	228,253.00		0.00	228,253.00
1803500000	Wilmington Cash	40,678.00	28,688.00		0.00	28,688.00
1804000000	Wilmington Stock	3,398,670.00	2,392,908.00		0.00	2,392,908.00
1804500000	Wilmington Allowance for Unre	222,594.00	417,428.00		0.00	417,428.00
1900000000	Other Assets/Deposits	14,429.00	270,998.00		0.00	270,998.00
1910500000	Deferred Financing Costs-Citi	186,910.00	186,910.00		0.00	186,910.00
1911000000	Accumulated Amortization	(33,747.00)	(39,978.00)		0.00	(39,978.00)
2000000000	A/P - Trade	(234,494.00)	(333,094.00)		0.00	(333,094.00)
2000500000	A/P - Accrual	(15,597.00)	(8,331.00)		0.00	(8,331.00)
2001000000	A/P - User Fees	(10,564.00)	(36,608.00)		0.00	(36,608.00)
2010000000	A/P Medicaid SK	(12,773.00)	(8,566.00)		0.00	(8,566.00)
2015000000	A/P Hannah BG Shaw Trust	(306,222.00)	0.00		0.00	0.00
2200000000	L/T Debt (Current Portion)	(317,605.00)	(327,854.00)		0.00	(327,854.00)
2260000000	Loan Payable Trust	(100,000.00)	0.00		0.00	0.00
2300000000	Accrued Salaries	(288,178.00)	(299,489.00)		0.00	(299,489.00)
2302000000	Accrued Earned Time	(268,560.00)	(313,729.00)		0.00	(313,729.00)
2305000000	Accrued Payroll Taxes	(44,107.00)	(49,156.00)		0.00	(49,156.00)
2306500000	Nationwide Withholding	(4,145.00)	0.00		0.00	0.00
2307000000	Other Withholding	(1,072.00)	(751.00)		0.00	(751.00)
2505000000	Long Term Debt-Citizens	(11,325,896.00)	(10,998,042.00)		0.00	(10,998,042.00)
2505500000	Derivative Financial Instrume	413,549.00	293,206.00		0.00	293,206.00
2800000000	Fund Balance	(11,568,303.00)	(9,724,631.00)		0.00	(9,724,631.00)
Subtotal : None		(1,843,673.00)	(712,752.00)		0.00	(712,752.00)

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		12/31/2022	12/31/2023			12/31/2023
		(1,843,673.00)	(712,752.00)		0.00	(712,752.00)
Total [BS] Balance Sheet Accounts						
Group : [PL] P & L Accounts						
Subgroup : None						
3001000000	Private R & B (Skilled)	(1,999,101.00)	(1,735,300.00)		0.00	(1,735,300.00)
3002000000	Private - Bed Hold (Skilled)	(37,250.00)	(33,954.00)		0.00	(33,954.00)
3005000000	Private - User Fees (Skilled)	10,417.00	31,536.00		0.00	31,536.00
3011000000	Private R & B (RC)	(671,038.00)	(673,194.00)		0.00	(673,194.00)
3012000000	Private - Bed Hold (RC)	(100,989.00)	(72,553.00)		0.00	(72,553.00)
3018000000	Hospice - Private	(153,840.00)	(189,382.00)		0.00	(189,382.00)
3021000000	Medicare - Room & Board	(1,653,407.00)	(2,163,250.00)		0.00	(2,163,250.00)
3027500000	Prior Medicare-Part A Income	3.00	2.00		0.00	2.00
3029000000	Medicare -Part A (Contractual	(1,098,091.00)	(1,283,059.00)		0.00	(1,283,059.00)
3029010000	Medicare-Part A (Ancillary Co	3,657,907.00	4,524,917.00		0.00	4,524,917.00
3031000000	Medicaid Room & Board (Skille	(4,901,497.00)	(6,022,445.00)		873,415.00	(5,149,030.00)
3032000000	Medicaid Patient Resources (Skilled)	(718,227.00)	0.00	CAIDJE - 2	873,415.00	(873,415.00)
				CAIDJE - 2	(873,415.00)	
3034000000	Hospice Room and Board	(537,948.00)	(586,602.00)		0.00	(586,602.00)
3035000000	Medicaid User Fees (Skilled)	31,646.00	109,174.00		0.00	109,174.00
3037500000	Prior Medicaid Income Adjustm	0.00	(32,350.00)		0.00	(32,350.00)
3038000000	Hospice contractual allowance	166,844.00	169,083.00		0.00	169,083.00
3039000000	Medicaid Contractual Allowanc	2,090,537.00	1,970,569.00		0.00	1,970,569.00
3041000000	Medicaid Room & Board (RC)	(61,122.00)	(83,848.00)		0.00	(83,848.00)
3049000000	Medicaid Contractual Allowanc	8,228.00	9,915.00		0.00	9,915.00
3051000000	DTA Income	(1,514,741.00)	(1,576,843.00)		0.00	(1,576,843.00)
3059000000	DTA Contractual Allowance	106,954.00	(13,697.00)		0.00	(13,697.00)
3061000000	HMO Income	(39,872.00)	(9,050.00)		0.00	(9,050.00)
3069000000	HMO Contractual Allowance	26,064.00	11,557.00		0.00	11,557.00
4001000000	PT - Private	(10,494.00)	(1,575.00)		0.00	(1,575.00)
4002000000	PT - Medicare Part A	(1,021,914.00)	(1,282,801.00)		0.00	(1,282,801.00)
4003000000	PT - SK Medicare Part B	(64,698.00)	(69,791.00)		0.00	(69,791.00)
4003500000	PT - RC Medicare Part B	(46,937.00)	(26,158.00)		0.00	(26,158.00)
4004000000	PT - Medicaid	(1,804.00)	(718.00)		0.00	(718.00)
4005000000	PT - HMO (Managed Care)	(21,437.00)	(5,394.00)		0.00	(5,394.00)
4022000000	OT - Medicare Part A	(968,741.00)	(1,227,810.00)		0.00	(1,227,810.00)
4022500000	OT - RC Medicare Part B	(38,723.00)	(13,978.00)		0.00	(13,978.00)
4023000000	OT - SK Medicare Part B	(91,478.00)	(85,650.00)		0.00	(85,650.00)
4024000000	OT - Medicaid	193.00	(193.00)		0.00	(193.00)
4025000000	OT - HMO (Managed Care)	(20,132.00)	(10,177.00)		0.00	(10,177.00)
4041000000	SLP - Private	(125.00)	(364.00)		0.00	(364.00)
4042000000	SLP - Medicare Part A	(293,293.00)	(342,579.00)		0.00	(342,579.00)
4042500000	SLP - RC Medicare Part B	(23,571.00)	(12,297.00)		0.00	(12,297.00)
4043000000	SLP - SK Medicare Part B	(62,297.00)	(42,271.00)		0.00	(42,271.00)
4044000000	SLP - Medicaid	(546.00)	(364.00)		0.00	(364.00)
4045000000	SLP - HMO (Managed Care)	(3,238.00)	(192.00)		0.00	(192.00)
4140000000	Flu, Pneumonia Etc. Shots	(1,343.00)	(5,623.00)		0.00	(5,623.00)
4182000000	Other Ancillary - Medicare Pa	(1,373,958.00)	(1,671,728.00)		0.00	(1,671,728.00)
4500000000	Medicare Part B Contractual A	183,779.00	143,885.00		0.00	143,885.00
4610000000	RC Medicare Part B Ancillary	8,265.00	4,553.00		0.00	4,553.00
4620000000	SK Medicare Part B Ancillary	4,320.00	3,592.00		0.00	3,592.00
4900000000	Donations & Bequests	(4,572.00)	(12,437.00)		0.00	(12,437.00)
4910000000	Hairdresser Income	(35,541.00)	(37,419.00)		0.00	(37,419.00)
4911000000	Restaurant Outing Income	(216.00)	(1,227.00)		0.00	(1,227.00)
4920000000	Interest Income	(1,393.00)	(6,353.00)		0.00	(6,353.00)
4930000000	Investment Income Wellsfargo	(19,139.00)	(25,343.00)		0.00	(25,343.00)
4931000000	Unrealized Gain/Loss Mkt. Sec	630,813.00	(192,554.00)		0.00	(192,554.00)
4932000000	Realized Gain/Loss Wilmington	75,317.00	(42,732.00)		0.00	(42,732.00)
4933000000	Realized Gain/Loss Wellsfargo	20,097.00	(59,392.00)		0.00	(59,392.00)
4940000000	Investment Income Wilmington	(98,438.00)	(81,699.00)		0.00	(81,699.00)
4950000000	Purchase Discounts	(3,511.00)	(2,491.00)		0.00	(2,491.00)
4960000000	Income From Shaw Trust	(296,278.00)	(911,423.00)		0.00	(911,423.00)
4990000000	Other Income	(22,832.00)	(46,236.00)		0.00	(46,236.00)
4991000000	Stimulus Income-Restricted	(606,278.00)	(84,576.00)		0.00	(84,576.00)
5000000000	Administrative Salaries	176,705.00	169,977.00		0.00	169,977.00
5001100000	Business Office Salaries	452,219.00	487,549.00		0.00	487,549.00
5001500000	Social Services Salaries	119,996.00	129,654.00		0.00	129,654.00
5002500000	Maintenance Salaries	329,778.00	394,054.00		0.00	394,054.00
5003500000	Dietary Salaries	779,101.00	881,920.00		0.00	881,920.00
5004200000	Housekeeping (Skilled) Salari	270,578.00	250,543.00		0.00	250,543.00
5004400000	Housekeeping (RC) Salaries	106,018.00	69,234.00		0.00	69,234.00
5004500000	Laundry Salaries	81,541.00	90,010.00		0.00	90,010.00
5005200000	RN (Skilled) Salaries	656,302.00	541,754.00		0.00	541,754.00
5005400000	RN (RC) Salaries	47,326.00	29,771.00		0.00	29,771.00
5005600000	LPN- Supervisor Salaries	193,198.00	98,481.00		0.00	98,481.00

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		12/31/2022	12/31/2023			12/31/2023
5005700000	RN- Supervisor Salaries	0.00	99,233.00		0.00	99,233.00
5006200000	LPN (Skilled) Salaries	1,260,893.00	1,320,812.00		0.00	1,320,812.00
5006400000	LPN (RC) Salaries	182,206.00	121,881.00		0.00	121,881.00
5007200000	CNA (Skilled) Salaries	1,493,216.00	1,698,866.00		0.00	1,698,866.00
5007400000	CNA (RC) Salaries	133,035.00	152,391.00		0.00	152,391.00
5008200000	Activities (Skilled) Salaries	396,982.00	351,949.00		0.00	351,949.00
5008400000	Activities (RC) Salaries	34,038.00	32,848.00		0.00	32,848.00
5009200000	Medical Records Salaries	46,063.00	55,074.00		0.00	55,074.00
5009500000	Director Of Admissions Salari	81,235.00	85,993.00		0.00	85,993.00
5009800000	Resident Care Coordinator Sal	103,215.00	100,833.00		0.00	100,833.00
5010000000	Staff Development Coordinator	185,860.00	183,993.00		0.00	183,993.00
5015000000	Director Of Nursing Salaries	132,266.00	124,055.00		0.00	124,055.00
5200000000	DET - State Unemployment Insu	5,165.00	31,152.00		0.00	31,152.00
5210000000	State Health Insurance Tax	8,468.00	9,040.00		0.00	9,040.00
5220000000	FICA Expense	535,395.00	551,622.00		0.00	551,622.00
				CAIDJE - 1	(0.00)	
5230000000	PFML Expense	24,256.00	23,681.00		0.00	23,681.00
5300000000	Workman's Comp Insurance	144,096.00	191,271.00		0.00	191,271.00
				CAIDJE - 1	(0.00)	
5420000000	Employee Health Insurance	539,155.00	611,836.00		0.00	611,836.00
				CAIDJE - 1	(0.00)	
5430000000	Employee Dental Insurance	21,222.00	23,344.00		0.00	23,344.00
5435000000	Matching Funds 403(B)	15,558.00	20,457.00		0.00	20,457.00
5438000000	Administrative Fees 403(B)	3,590.00	3,643.00		0.00	3,643.00
5440000000	Pension expense	0.00	0.00		0.00	0.00
				CAIDJE - 1	(0.00)	
6000011000	Purchased Services-Office	15,916.00	12,548.00		0.00	12,548.00
6000011500	Purchased Services-Social Ser	535.00	770.00		0.00	770.00
6000012500	Purchased Services-Maintenance	195,819.00	200,933.00		0.00	200,933.00
6000013500	Purchased Services-Dining	2,173.00	800.00		0.00	800.00
6000014500	Purchased Services-Laundry	59,366.00	73,638.00		0.00	73,638.00
6000015000	Purchased Services-Nursing	2,876.00	4,052.00		0.00	4,052.00
6005000000	Dietition Consultant	23,909.00	26,726.00		0.00	26,726.00
6010000000	Pharmacy Consultant	9,773.00	10,246.00		0.00	10,246.00
6020000000	Medical Director	6,000.00	6,000.00		0.00	6,000.00
6030000000	PT-Private Expense	(138,065.00)	1,617.00		(161,459.00)	(159,842.00)
				CAIDJE - 4	(161,459.00)	
6031000000	PT-Medicare A Expense	189,730.00	231,793.00		0.00	231,793.00
6032000000	PT - SK Medicare B Expense	21,793.00	21,344.00		0.00	21,344.00
6032500000	PT - RC Medicare Part B Expen	14,814.00	8,898.00		0.00	8,898.00
6033000000	PT-HMO (Managed Care) Expense	4,147.00	506.00		0.00	506.00
6033500000	PT-Hospice	46.00	0.00		0.00	0.00
6040000000	OT-Private Expense	392.00	0.00		0.00	0.00
6041000000	OT-Medicare A Expense	174,267.00	219,070.00		0.00	219,070.00
6042000000	OT - SK Medicare B Expense	28,865.00	26,342.00		0.00	26,342.00
6042500000	OT - RC Medicare Part B Expen	11,283.00	4,971.00		0.00	4,971.00
6043000000	OT-HMO (Managed Care) Expense	3,001.00	963.00		0.00	963.00
6050000000	SLP - Private Expense	275.00	0.00		0.00	0.00
6051000000	SLP - Medicare A Expense	33,406.00	41,051.00		0.00	41,051.00
6052000000	SLP - SK Medicare B Expense	23,570.00	15,610.00		0.00	15,610.00
6052500000	SLP - RC Medicare B Expense	8,305.00	4,344.00		0.00	4,344.00
6053000000	SLP-HMO (Managed Care) Expense	667.00	131.00		0.00	131.00
6053500000	SLP-Hospice	206.00	0.00		0.00	0.00
6055000000	Indirect Consultants	146,397.00	0.00		161,459.00	161,459.00
				CAIDJE - 4	161,459.00	
6061000000	Med Supplies-Medicare A Expen	2,377.00	4,053.00		0.00	4,053.00
6062000000	Med Supplies-SK Medicare B Ex	42.00	9.00		0.00	9.00
6071000000	X-Ray-Medicare A Expense	19,212.00	18,327.00		0.00	18,327.00
6072000000	X-Ray-SK Medicare B Expense	0.00	784.00		0.00	784.00
6080000000	Lab-Private Expense	1,024.00	368.00		0.00	368.00
6081000000	Lab-Medicare A Expense	34,082.00	46,362.00		0.00	46,362.00
6082000000	Lab-SK Medicare B Expense	1,044.00	459.00		0.00	459.00
6082500000	Lab-RC Medicare B Expense	469.00	371.00		0.00	371.00
6083000000	Lab-HMO (Managed Care) Expense	452.00	0.00		0.00	0.00
6083500000	COVID Testing Expense	430,740.00	29,385.00		0.00	29,385.00
6084000000	Other Ancillaries-Private	12.00	0.00		0.00	0.00
6085000000	Other Ancillary-Medicare A Ex	11,842.00	13,817.00		0.00	13,817.00
6086000000	Other Ancillary-SK Medicare B	1,637.00	698.00		0.00	698.00
6086500000	Other Ancillary-RC Medicare B	2,025.00	89.00		0.00	89.00
6087000000	Other Ancillary-HMO (Managed	324.00	0.00		0.00	0.00
6090000000	Payroll & Billing Expense	35,248.00	46,772.00		0.00	46,772.00
6110000000	Legal Services	2,496.00	88,295.00		0.00	88,295.00
6120000000	Accounting Services	71,297.00	90,331.00		0.00	90,331.00
6130000000	Management Consultant	27,478.00	23,418.00		0.00	23,418.00
6200000000	Depreciation Expense-Buildings	449,807.00	449,807.00		0.00	449,807.00

Client: **A443500 - The Hannah BG Shaw Home, Inc. and**
Engagement: **MDMC 2023 - The Hannah BG Shaw Home, Inc**
Period Ending: **12/31/2023**
Trial Balance: **T01-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	CAID PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2022	12/31/2023			12/31/2023
6201000000	Depreciation Expense-Building	170,144.00	151,436.00		0.00	151,436.00
6201500000	Depreciation Expense-Land Imp	13,823.00	11,404.00		0.00	11,404.00
6202000000	Depreciation Expense-Equipment	32,850.00	34,454.00		0.00	34,454.00
6203000000	Depreciation Expense-Furnitur	54,296.00	52,710.00		0.00	52,710.00
6204000000	Depreciation Expense-Motor Ve	21,595.00	17,606.00		0.00	17,606.00
6205000000	Depreciation Expense-Computer	9,060.00	7,641.00		0.00	7,641.00
6206000000	Depreciation Expense-Computer	31,925.00	36,735.00		0.00	36,735.00
6206500000	Depreciation Expense-WWTP	91,457.00	91,457.00		0.00	91,457.00
6207000000	Amortization Expense	6,230.00	6,230.00		0.00	6,230.00
6207800000	Loss/Gain On Swap	(899,272.00)	120,343.00		0.00	120,343.00
6208000000	Interest, Fines, Fees & Penal	2,325.00	752.00		0.00	752.00
6208500000	Interest On Debt- SWAP	420,845.00	432,351.00		0.00	432,351.00
6209000000	Bank/Other Service Charges	11,155.00	12,456.00		0.00	12,456.00
6210000000	Donations	975.00	597.00		0.00	597.00
6250000000	Raw Food Expense	409,442.00	434,383.00		0.00	434,383.00
6260011000	Supplies-Office	27,452.00	22,921.00		0.00	22,921.00
6260012500	Supplies-Maintenance	46,913.00	54,298.00		0.00	54,298.00
6260013500	Supplies-Dining	32,990.00	39,933.00		0.00	39,933.00
6260014200	Supplies-Housekeeping	48,777.00	58,648.00		0.00	58,648.00
6260014500	Supplies-Laundry	8,267.00	10,401.00		0.00	10,401.00
6260015000	Supplies-Nursing	198,812.00	171,434.00		0.00	171,434.00
6260015500	Supplies-Therapy	2,120.00	2,104.00		0.00	2,104.00
6260018200	Supplies-Activities SK	4,326.00	1,714.00		0.00	1,714.00
6261000000	Activity Entertainment Expense	7,125.00	8,025.00		0.00	8,025.00
6262000000	Activity Other Expense	12,184.00	5,739.00		0.00	5,739.00
6301000000	Electric Expense	160,105.00	160,228.00		0.00	160,228.00
6302000000	Oil/Gas Fuel Expense	119,229.00	147,855.00		0.00	147,855.00
6303000000	Water Expense	24,127.00	24,928.00		0.00	24,928.00
6401000000	Motor Vehicle Insurance Expen	9,609.00	8,976.00		0.00	8,976.00
6402000000	Officer & Board Insurance	10,985.00	12,079.00		0.00	12,079.00
6403000000	Property & Professional Liabi	95,132.00	153,123.00		(41,184.00)	111,939.00
				CAIDJE - 3	(41,184.00)	
6404000000	Property insurance	35,000.00	0.00		41,184.00	41,184.00
				CAIDJE - 3	41,184.00	
6500000000	RN Purchased Services	190,469.00	239,822.00		0.00	239,822.00
6505000000	LPN Purchased Services	283,169.00	383,174.00		0.00	383,174.00
6509000000	CNA Purchased Services	460,395.00	279,995.00		0.00	279,995.00
6600100000	Computer Maintenance/Support	125,713.00	135,299.00		0.00	135,299.00
6600200000	Computer Hardware/Software Ex	2,400.00	3,318.00		0.00	3,318.00
6601000000	Postage Expense	4,581.00	4,616.00		0.00	4,616.00
6602000000	Telephone Expense	19,023.00	20,012.00		0.00	20,012.00
6603000000	Motor Vehicle Expense	9,080.00	7,887.00		0.00	7,887.00
6604000000	Motor Vehicles Excise Tax	755.00	0.00		0.00	0.00
6605000000	Personal Car Use Expense	309.00	294.00		0.00	294.00
6606000000	Conventions & Meetings Expense	231.00	0.00		0.00	0.00
6607010000	Education & Training Expense-	1,368.00	538.00		0.00	538.00
6607011000	Education & Training Expense-	13,198.00	9,448.00		0.00	9,448.00
6607011500	Education & Training Expense-	0.00	450.00		0.00	450.00
6607013500	Education & Training Expense-	0.00	175.00		0.00	175.00
6607015000	Education & Training Expense-	573.00	2,266.00		0.00	2,266.00
6607018200	Education & Training Expense-	3,276.00	1,170.00		0.00	1,170.00
6607020000	Education & Training Expense-	12,831.00	13,473.00		0.00	13,473.00
6607500000	Tuition Reimbursement Expense	12,371.00	13,686.00		0.00	13,686.00
6608000000	Advertising-Help Wanted	16,750.00	16,250.00		0.00	16,250.00
6609500000	Marketing Expense	790.00	2,760.00		0.00	2,760.00
6610000000	Public Relations Expense	2,342.00	1,794.00		0.00	1,794.00
6611000000	Employee Recognition Expense	41,542.00	11,570.00		0.00	11,570.00
				CAIDJE - 1	(0.00)	
6611500000	Publications & Subscriptions	4,029.00	3,818.00		0.00	3,818.00
6612000000	Licenses Dues - Patient Care	29,821.00	28,092.00		0.00	28,092.00
6613000000	Licenses & Dues - Other	5,428.00	5,420.00		0.00	5,420.00
6614000000	Cable Television Expense	38,013.00	39,627.00		0.00	39,627.00
6615000000	Furniture, Fixtures & Equipme	5,538.00	12,701.00		0.00	12,701.00
6616000000	Miscellaneous Expense	694.00	6,368.00		0.00	6,368.00
6617000000	Employee Health Services	18,148.00	17,742.00		0.00	17,742.00
6618000000	Decorations/Decor	0.00	388.00		0.00	388.00
6620000000	Prescription Drugs-Medicare A	136,868.00	153,883.00		0.00	153,883.00
6621000000	Prescription Drugs-Non Medica	5,741.00	16,660.00		0.00	16,660.00
6622000000	Over-the-Counter Drugs-Medica	1,332.00	948.00		0.00	948.00
6623000000	Over-the-Counter Drugs-Non Me	23,304.00	20,266.00		0.00	20,266.00
6630000000	Officer Fees	20,000.00	20,000.00		0.00	20,000.00
6635000000	Directors Fees	20,000.00	20,000.00		0.00	20,000.00
6640000000	Hairdressing Expense	36,128.00	37,320.00		0.00	37,320.00
6641000000	Restaurant Outing Expense	216.00	1,263.00		0.00	1,263.00
6650000000	Investment Fees Wilmington	48,777.00	36,011.00		0.00	36,011.00

Client: **A443500 - The Hannah BG Shaw Home, Inc. and**
Engagement: **MDMC 2023 - The Hannah BG Shaw Home, Inc**
Period Ending: **12/31/2023**
Trial Balance: **T01-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	CAID PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2022	12/31/2023			12/31/2023
6650500000	Investment Fees Wellsfargo	6,014.00	5,884.00		0.00	5,884.00
6660000000	Bad Debt Expense	131,369.00	(16,927.00)		0.00	(16,927.00)
7424.2	Administrator Group Life/Health Insurance	0.00	0.00		0.00	0.00
				CAIDJE - 1	(0.00)	
7424.3	DON Group Life/Health Insurance	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
7624.3	Administrator Benefits Other	0.00	0.00		0.00	0.00
				CAIDJE - 1	(0.00)	
7624.4	DON Benefits Other	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
7724.2	Administrator Payroll Taxes	0.00	0.00		0.00	0.00
				CAIDJE - 1	(0.00)	
7724.3	DON Payroll Taxes	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
7824.3	Administrator Workers' Compensation	0.00	0.00		0.00	0.00
				CAIDJE - 1	(0.00)	
7824.4	DON Worker's Comp	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
7924.2	Administrator Pension	0.00	0.00		0.00	0.00
				CAIDJE - 1	(0.00)	
7924.3	DON Pension	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
Subtotal : None		1,843,673.00	712,752.00		0.00	712,752.00
Total [PL] P & L Accounts		1,843,673.00	712,752.00		0.00	712,752.00
	Sum of Account Groups	0.00	0.00		0.00	0.00
	Net (Income) Loss	0.00	0.00		0.00	0.00

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Client: **A443500 - The Hannah BG Shaw Home, Inc. and**
Engagement: **MDMC 2023 - The Hannah BG Shaw Home, Inc**
Period Ending: **12/31/2023**
Trial Balance: **T01-01 - Master TB**
Workpaper: **T:02 - MCD SNF-CR Groupings Report**

Account	Description	CAID CP 12/31/2023	CARE PP-1 12/31/2022
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
1000000000	CASH-Operating	5,000.00	50,122.00
1000500000	CASH Operating- Citizens Bank	239,454.00	318,312.00
1001500000	CASH-Activities	209.00	479.00
1002000000	Money Market- Rockland Trust	4,901.00	5,000.00
1002500000	Money Market- Citizens Bank	14,097.00	16,147.00
1004500000	CASH Personal Needs- Citizens	305.00	423.00
1005000000	CASH-Petty Cash	1,067.00	254.00
1801000000	Wellsfargo Cash	44,350.00	26,716.00
1803500000	Wilmington Cash	28,688.00	40,678.00
Subtotal : None		338,071.00	458,131.00
Total [S6L1.1C1]	Cash and Cash Equivalents	338,071.00	458,131.00
Group : [S6L1.3C1]	Current Portion Assets Whose Use is Limited		
Subgroup : None			
1002700000	Wilmington Repairs Account	54,617.00	52,291.00
1002900000	Wilmington Capital Reserve Ac	92,847.00	88,894.00
Subtotal : None		147,464.00	141,185.00
Total [S6L1.3C1]	Current Portion Assets Whose Use is	147,464.00	141,185.00
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A] A/ R Self-Pay Patients (Private)			
1100000000	A/R Private	44,601.00	163,737.00
1102000000	A/R Private - Co-Insurance R&B	9,957.00	3,911.00
1111500000	A/R Co-Insurance	24,226.00	34,521.00
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		78,784.00	202,169.00
Subgroup : [S6L1.5C1A/R Managed Care Patients (Private)			
1150000000	A/R HMO (All Managed Care)	1,997.00	23,087.00
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		1,997.00	23,087.00
Subgroup : [S6L1.5C1A/r Medicare Non Managed Care			
1110000000	A/R Medicare - Part A	325,403.00	213,761.00
1110500000	A/R Medicare - Part B	4,414.00	12,493.00
1111000000	A/R Medicare Crossover (Parts	36,326.00	16,073.00
1135000000	A/R- Medicare B RC	742.00	4,195.00
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		366,885.00	246,522.00
Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care			
1120000000	A/R Medicaid SK	400,233.00	359,537.00
1130000000	A/R Medicaid RC	18,567.00	4,898.00
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Car		418,800.00	364,435.00
Subgroup : [S6L1.5C1A/R Other Public Patients			
1125000000	A/R Hospice	35,572.00	62,747.00
1140000000	A/R Div.Transitional Assistan	25,695.00	64,729.00
Subtotal [S6L1.5C1L] A/R Other Public Patients		61,267.00	127,476.00
Total [S6L1.5C1]	Payer Accounts Receivable	927,733.00	963,689.00
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
1180000000	Allowance for Uncollectables	(50,000.00)	(100,000.00)
Subtotal : None		(50,000.00)	(100,000.00)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(50,000.00)	(100,000.00)
Group : [S6L1.8C1]	Receivable from Affiliates/Related Parties		
Subgroup : None			
1201000000	A/R Hannah BG Shaw Trust	180,201.00	0.00
Subtotal : None		180,201.00	0.00
Total [S6L1.8C1]	Receivable from Affiliates/Related Par	180,201.00	0.00
Group : [S6L1.9C1]	Interest Receivable		
Subgroup : None			
1202000000	A/R Int/Div - Wilmington	11,545.00	12,368.00
1203000000	A/R Int/Div - Wellsfargo	427.00	0.00
Subtotal : None		11,972.00	12,368.00
Total [S6L1.9C1]	Interest Receivable	11,972.00	12,368.00
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			

1300000000	Prepaid Insurance	127,476.00	134,919.00	
Subtotal : None		127,476.00	134,919.00	
Total [S6L1.13C1]	Prepaid Insurance	127,476.00	134,919.00	
Group : [S6L1.15C1] Other Prepaid Expenses				
Subgroup : None				
1300500000	Other Prepaid Expenses	25,187.00	26,805.00	
Subtotal : None		25,187.00	26,805.00	
Total [S6L1.15C1]	Other Prepaid Expenses	25,187.00	26,805.00	
Group : [S6L1.17C1] Other Current Assets				
Subgroup : None				
1500000000	Intangible Assets	118,291.00	118,291.00	
1900000000	Other Assets/Deposits	270,998.00	14,429.00	
Subtotal : None		389,289.00	132,720.00	
Total [S6L1.17C1]	Other Current Assets	389,289.00	132,720.00	
Group : [S6L2.1C1] Land				
Subgroup : None				
1400000000	Land	360,140.00	360,140.00	
Subtotal : None		360,140.00	360,140.00	
Total [S6L2.1C1]	Land	360,140.00	360,140.00	0.00
Group : [S6L2.2C1] Building				
Subgroup : [S6L2.2C1] Building Costs				
1401000000	Buildings	18,708,113.00	18,708,113.00	
Subtotal [S6L2.2C1A] Building Costs		18,708,113.00	18,708,113.00	0.00
Subgroup : [S6L2.2C1] A/D Building				
1451000000	Accum. Depreciation-Buildings	(5,844,999.00)	(5,395,192.00)	(449,807.00)
1453000000	Accum. Depreciation- Building	(3,630,669.00)	(3,479,233.00)	(151,436.00)
Subtotal [S6L2.2C1B] A/D Building		(9,475,668.00)	(8,874,425.00)	(601,243.00)
Total [S6L2.2C1]	Building	9,232,445.00	9,833,688.00	
Group : [S6L2.3C1] Improvements - Cost				
Subgroup : [S6L2.3C1] Building Improvements				
1402000000	Building Improvements	4,416,559.00	4,309,113.00	
Subtotal [S6L2.3C1A] Building Improvements		4,416,559.00	4,309,113.00	107,446.00
Subgroup : [S6L2.3C1] Leasehold Improvements				
1400500000	Land Improvements	327,727.00	327,727.00	0.00
Subtotal [S6L2.3C1B] Leasehold Improvements		327,727.00	327,727.00	
Subgroup : [S6L2.3C1] Other Improvements				
1405500000	WWTP	1,829,147.00	1,829,147.00	0.00
Subtotal [S6L2.3C1C] Other Improvements		1,829,147.00	1,829,147.00	6,573,433.00 6,465,987.00 107,446.00
Subgroup : [S6L2.3C1] A/D Leasehold Improvements				
1452000000	Accum. Depreciation- Land Imp	(233,665.00)	(222,261.00)	
Subtotal [S6L2.3C1E] A/D Leasehold Improvements		(233,665.00)	(222,261.00)	(11,404.00)
Subgroup : [S6L2.3C1] A/D Other Improvements				
1459000000	Accum. Depreciation-WWTP	(1,051,758.00)	(960,301.00)	
Subtotal [S6L2.3C1F] A/D Other Improvements		(1,051,758.00)	(960,301.00)	(91,457.00)
Total [S6L2.3C1]	Improvements - Cost	5,288,010.00	5,283,425.00	(1,285,423.00) (1,182,562.00) (102,861.00)
Group : [S6L2.4C1] Equipment				
Subgroup : [S6L2.4C1] Equipment Cost				
1402500000	Equipment	628,702.00	595,350.00	33,352.00
1403500000	Furniture & Fixtures	662,768.00	662,768.00	0.00
1404000000	Computer Hardware	219,351.00	219,351.00	0.00
Subtotal [S6L2.4C1A] Equipment Cost		1,510,821.00	1,477,469.00	33,352.00
Subgroup : [S6L2.4C1] A/D Equipment				
1454000000	Accum. Depreciation-Equipment	(435,868.00)	(401,414.00)	(34,454.00)
1456000000	Accum. Depreciation-Furniture	(705,147.00)	(652,437.00)	(52,710.00)
1457000000	Accum. Depreciation-Computer	(213,516.00)	(205,875.00)	(7,641.00)
Subtotal [S6L2.4C1B] A/D Equipment		(1,354,531.00)	(1,259,726.00)	(94,805.00)
Total [S6L2.4C1]	Equipment	156,290.00	217,743.00	
Group : [S6L2.5C1] Software/Limited Life Assets				
Subgroup : [S6L2.5C1] Software Cost				
1404500000	Computer Software	173,053.00	158,623.00	14,430.00
Subtotal [S6L2.5C1A] Software Cost		173,053.00	158,623.00	
Subgroup : [S6L2.5C1] A/D Software				
1458000000	Accum. Depreciation-Computer	(138,473.00)	(101,738.00)	(36,735.00)

Subtotal [S6L2.5C1B] A/D Software		(138,473.00)	(101,738.00)	
Total [S6L2.5C1]	Software/Limited Life Assets	34,580.00	56,885.00	
Group : [S6L2.6C1] Motor Vehicle - Cost				
Subgroup : [S6L2.6C1] Motor Vehicle Cost				
1403000000	Motor Vehicles	208,245.00	208,245.00	0.00
Subtotal [S6L2.6C1A] Motor Vehicle Cost		208,245.00	208,245.00	
Subgroup : [S6L2.6C1] A/D Motor Vehicles				
1455000000	Accum. Depreciation-Motor Veh	(190,716.00)	(173,110.00)	
Subtotal [S6L2.6C1B] A/D Motor Vehicles		(190,716.00)	(173,110.00)	(17,606.00)
Total [S6L2.6C1]	Motor Vehicle - Cost	17,529.00	35,135.00	
Group : [S6L3.1C1] Long Term Investments				
Subgroup : None				
1801500000	Wellsfargo Stock	722,385.00	685,495.00	
1802000000	Wellsfargo Allowance for Unre	228,253.00	223,539.00	
1804000000	Wilmington Stock	2,392,908.00	3,398,670.00	
1804500000	Wilmington Allowance for Unre	417,428.00	222,594.00	
2505500000	Derivative Financial Instrume	293,206.00	413,549.00	
Subtotal : None		4,054,180.00	4,943,847.00	
Total [S6L3.1C1]	Long Term Investments	4,054,180.00	4,943,847.00	
Group : [S6L3.5C1] Mortgage Acquisition Costs				
Subgroup : None				
1910500000	Deferred Financing Costs-Citi	186,910.00	186,910.00	
Subtotal : None		186,910.00	186,910.00	
Total [S6L3.5C1]	Mortgage Acquisition Costs	186,910.00	186,910.00	
Group : [S6L3.6C1] Accum Amort of Mortgage Acquisition Costs				
Subgroup : None				
1911000000	Accumulated Amortization	(39,978.00)	(33,747.00)	
Subtotal : None		(39,978.00)	(33,747.00)	
Total [S6L3.6C1]	Accum Amort of Mortgage Acquisition	(39,978.00)	(33,747.00)	
Group : [S6L5.1C1] Trade Payable				
Subgroup : None				
2000000000	A/P - Trade	(333,094.00)	(234,494.00)	
2010000000	A/P Medicaid SK	(8,566.00)	(12,773.00)	
Subtotal : None		(341,660.00)	(247,267.00)	
Total [S6L5.1C1]	Trade Payable	(341,660.00)	(247,267.00)	
Group : [S6L5.2C1] Accrued Expenses				
Subgroup : None				
2000500000	A/P - Accrual	(8,331.00)	(15,597.00)	
2001000000	A/P - User Fees	(36,608.00)	(10,564.00)	
Subtotal : None		(44,939.00)	(26,161.00)	
Total [S6L5.2C1]	Accrued Expenses	(44,939.00)	(26,161.00)	
Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities				
Subgroup : [S6L5.7C1] Accrued Salaries				
2300000000	Accrued Salaries	(299,489.00)	(288,178.00)	
2302000000	Accrued Earned Time	(313,729.00)	(268,560.00)	
Subtotal [S6L5.7C1A] Accrued Salaries		(613,218.00)	(556,738.00)	
Subgroup : [S6L5.7C1] Accrued Payroll Taxes Payable				
2305000000	Accrued Payroll Taxes	(49,156.00)	(44,107.00)	
Subtotal [S6L5.7C1C] Accrued Payroll Taxes Payable		(49,156.00)	(44,107.00)	
Subgroup : [S6L5.7C1] Other Payroll Liabilities				
2306500000	Nationwide Withholding	0.00	(4,145.00)	
2307000000	Other Withholding	(751.00)	(1,072.00)	
Subtotal [S6L5.7C1D] Other Payroll Liabilities		(751.00)	(5,217.00)	
Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	(663,125.00)	(606,062.00)	
Group : [S6L6.1C1] Mortgage Payable				
Subgroup : None				
2200000000	L/T Debt (Current Portion)	(327,854.00)	(317,605.00)	
2505000000	Long Term Debt-Citizens	(10,998,042.00)	(11,325,896.00)	
Subtotal : None		(11,325,896.00)	(11,643,501.00)	
Total [S6L6.1C1]	Mortgage Payable	(11,325,896.00)	(11,643,501.00)	317,605.00
Group : [S6L6.2C1] Due to Related Parties, Subsidiaries & Affiliates				
Subgroup : None				
2015000000	A/P Hannah BG Shaw Trust	0.00	(306,222.00)	
2260000000	Loan Payable Trust	0.00	(100,000.00)	

Subtotal : None		<u>0.00</u>	<u>(406,222.00)</u>	
Total [S6L6.2C1]	Due to Related Parties, Subsidiaries &	<u>0.00</u>	<u>(406,222.00)</u>	
Group : [S6L8B.4C1] Owners Equity Balance-Retained Earnings				
Subgroup : None				
2800000000	Fund Balance	(9,724,631.00)	(11,568,303.00)	
Subtotal : None		<u>(9,724,631.00)</u>	<u>(11,568,303.00)</u>	
Total [S6L8B.4C1]	Owners Equity Balance-Retained Earr	<u>(9,724,631.00)</u>	<u>(11,568,303.00)</u>	
Group : [S2L1.1C1] Private Pay				
Subgroup : None				
3001000000	Private R & B (Skilled)	(1,735,300.00)	(1,999,101.00)	
3002000000	Private - Bed Hold (Skilled)	(33,954.00)	(37,250.00)	
3011000000	Private R & B (RC)	(673,194.00)	(671,038.00)	
3012000000	Private - Bed Hold (RC)	(72,553.00)	(100,989.00)	
3018000000	Hospice - Private	(189,382.00)	(153,840.00)	
3061000000	HMO Income	(9,050.00)	(39,872.00)	
3069000000	HMO Contractual Allowance	11,557.00	26,064.00	
Subtotal : None		<u>(2,701,876.00)</u>	<u>(2,976,026.00)</u>	
Total [S2L1.1C1]	Private Pay	<u>(2,701,876.00)</u>	<u>(2,976,026.00)</u>	
Group : [S2L1.4C1] Medicare-Fee-For-Service				
Subgroup : None				
3021000000	Medicare - Room & Board	(2,163,250.00)	(1,653,407.00)	(509,843.00)
3029000000	Medicare -Part A (Contractual	(1,283,059.00)	(1,098,091.00)	
Subtotal : None		<u>(3,446,309.00)</u>	<u>(2,751,498.00)</u>	
Total [S2L1.4C1]	Medicare-Fee-For-Service	<u>(3,446,309.00)</u>	<u>(2,751,498.00)</u>	
Group : [S2L1.6C1] MassHealth Fee-for-Service				
Subgroup : None				
3031000000	Medicaid Room & Board (Skille	(5,149,030.00)	(5,619,724.00)	
3039000000	Medicaid Contractual Allowanc	1,970,569.00	2,090,537.00	
3049000000	Medicaid Contractual Allowanc	9,915.00	8,228.00	
Subtotal : None		<u>(3,168,546.00)</u>	<u>(3,520,959.00)</u>	
Total [S2L1.6C1]	MassHealth Fee-for-Service	<u>(3,168,546.00)</u>	<u>(3,520,959.00)</u>	
Group : [S2L1.11C1] Medicaid Out of State				
Subgroup : None				
3041000000	Medicaid Room & Board (RC)	(83,848.00)	(61,122.00)	
Subtotal : None		<u>(83,848.00)</u>	<u>(61,122.00)</u>	
Total [S2L1.11C1]	Medicaid Out of State	<u>(83,848.00)</u>	<u>(61,122.00)</u>	
Group : [S2L1.12C1] Medicaid Patient Paid Amount				
Subgroup : None				
3032000000	Medicaid Patient Resources (Skilled)	(873,415.00)	0.00	
Subtotal : None		<u>(873,415.00)</u>	<u>0.00</u>	
Total [S2L1.12C1]	Medicaid Patient Paid Amount	<u>(873,415.00)</u>	<u>0.00</u>	
Group : [S2L1.13C1] DTA & EAEDC				
Subgroup : None				
3051000000	DTA Income	(1,576,843.00)	(1,514,741.00)	
3059000000	DTA Contractual Allowance	(13,697.00)	106,954.00	
Subtotal : None		<u>(1,590,540.00)</u>	<u>(1,407,787.00)</u>	
Total [S2L1.13C1]	DTA & EAEDC	<u>(1,590,540.00)</u>	<u>(1,407,787.00)</u>	
Group : [S2L1.15C1] Other Payer Revenue				
Subgroup : None				
3034000000	Hospice Room and Board	(586,602.00)	(537,948.00)	
3038000000	Hospice contractual allowance	169,083.00	166,844.00	
Subtotal : None		<u>(417,519.00)</u>	<u>(371,104.00)</u>	
Total [S2L1.15C1]	Other Payer Revenue	<u>(417,519.00)</u>	<u>(371,104.00)</u>	
Group : [S2L1.1C2] Ancillary-Private Pay				
Subgroup : None				
4001000000	PT - Private	(1,575.00)	(10,494.00)	
4041000000	SLP - Private	(364.00)	(125.00)	
Subtotal : None		<u>(1,939.00)</u>	<u>(10,619.00)</u>	
Total [S2L1.1C2]	Ancillary-Private Pay	<u>(1,939.00)</u>	<u>(10,619.00)</u>	
Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service				
Subgroup : None				
3029010000	Medicare-Part A (Ancillary Co	4,524,917.00	3,657,907.00	
4002000000	PT - Medicare Part A	(1,282,801.00)	(1,021,914.00)	
4003000000	PT - SK Medicare Part B	(69,791.00)	(64,698.00)	
4003500000	PT - RC Medicare Part B	(26,158.00)	(46,937.00)	
4022000000	OT - Medicare Part A	(1,227,810.00)	(968,741.00)	
4022500000	OT - RC Medicare Part B	(13,978.00)	(38,723.00)	
4023000000	OT - SK Medicare Part B	(85,650.00)	(91,478.00)	
4042000000	SLP - Medicare Part A	(342,579.00)	(293,293.00)	

4042500000	SLP - RC Medicare Part B	(12,297.00)	(23,571.00)
4043000000	SLP - SK Medcare Part B	(42,271.00)	(62,297.00)
4182000000	Other Ancillary - Medicare Pa	(1,671,728.00)	(1,373,958.00)
4500000000	Medicare Part B Contractual A	143,885.00	183,779.00
4610000000	RC Medicare Part B Ancillary	4,553.00	8,265.00
4620000000	SK Medicare Part B Ancillary	3,592.00	4,320.00
Subtotal : None		(98,116.00)	(131,339.00)
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(98,116.00)	(131,339.00)

Group : [S2L1.5C2]	Ancillary-Medicare Managed Care (Part C)		
Subgroup : None			
4005000000	PT - HMO (Managed Care)	(5,394.00)	(21,437.00)
4025000000	OT - HMO (Managed Care)	(10,177.00)	(20,132.00)
4045000000	SLP - HMO (Managed Care)	(192.00)	(3,238.00)
6087000000	Other Ancillary-HMO (Managed	0.00	324.00
Subtotal : None		(15,763.00)	(44,483.00)
Total [S2L1.5C2]	Ancillary-Medicare Managed Care (Pa	(15,763.00)	(44,483.00)

Group : [S2L1.6C2]	Ancillary-MassHealth Fee-for-Service		
Subgroup : None			
4004000000	PT - Medicaid	(718.00)	(1,804.00)
4024000000	OT - Medicaid	(193.00)	193.00
4044000000	SLP - Medicaid	(364.00)	(546.00)
4140000000	Flu, Pneumonia Etc. Shots	(5,623.00)	(1,343.00)
Subtotal : None		(6,898.00)	(3,500.00)
Total [S2L1.6C2]	Ancillary-MassHealth Fee-for-Service	(6,898.00)	(3,500.00)

Group : [S2L1.14C2]	Ancillary-Veterans Affairs & Other Public		
Subgroup : None			
6053500000	SLP-Hospice	0.00	206.00
Subtotal : None		0.00	206.00
Total [S2L1.14C2]	Ancillary-Veterans Affairs & Other Pul	0.00	206.00

Group : [S2L3.2C1]	Endowment & Other Non Recoverable Revenue		
Subgroup : None			
4900000000	Donations & Bequests	(12,437.00)	(4,572.00)
4931000000	Unrealized Gain/Loss Mkt. Sec	(192,554.00)	630,813.00
4932000000	Realized Gain/Loss Wilmington	(42,732.00)	75,317.00
4933000000	Realized Gain/Loss Wellsfargo	(59,392.00)	20,097.00
4960000000	Income From Shaw Trust	(911,423.00)	(296,278.00)
4991000000	Stimulus Income-Restricted	(84,576.00)	(606,278.00)
6207800000	Loss/Gain On Swap	120,343.00	(899,272.00)
Subtotal : None		(1,182,771.00)	(1,080,173.00)
Total [S2L3.2C1]	Endowment & Other Non Recoverab	(1,182,771.00)	(1,080,173.00)

(12,437.00) donations
(1,085,758.00) investment income
(84,576.00) covid

(1,182,771.00)

Group : [S2L3.6C1]	Prior Year Retroactive Revenue		
Subgroup : None			
3037500000	Prior Medicaid Income Adjustm	(32,350.00)	0.00
Subtotal : None		(32,350.00)	0.00
Total [S2L3.6C1]	Prior Year Retroactive Revenue	(32,350.00)	0.00

Group : [S2L3.7C1]	Interest Income		
Subgroup : None			
4920000000	Interest Income	(6,353.00)	(1,393.00)
4930000000	Investment Income Wellsfargo	(25,343.00)	(19,139.00)
4940000000	Investment Income Wilmington	(81,699.00)	(98,438.00)
Subtotal : None		(113,395.00)	(118,970.00)
Total [S2L3.7C1]	Interest Income	(113,395.00)	(118,970.00)

Group : [S2L3.9C1]	Administrative & General Recoverable Income		
Subgroup : None			
4990000000	Other Income	(46,236.00)	(22,832.00)
Subtotal : None		(46,236.00)	(22,832.00)
Total [S2L3.9C1]	Administrative & General Recoverable	(46,236.00)	(22,832.00)

Group : [S2L3.11C1]	Variable Recoverable Income		
Subgroup : None			
4910000000	Hairdresser Income	(37,419.00)	(35,541.00)
4911000000	Restaurant Outing Income	(1,227.00)	(216.00)
4950000000	Purchase Discounts	(2,491.00)	(3,511.00)
Subtotal : None		(41,137.00)	(39,268.00)
Total [S2L3.11C1]	Variable Recoverable Income	(41,137.00)	(39,268.00)

Group : [S3L1.1C1]	Director of Nurses Salary		
Subgroup : None			
5015000000	Director Of Nursing Salaries	124,055.00	132,266.00
Subtotal : None		124,055.00	132,266.00
Total [S3L1.1C1]	Director of Nurses Salary	124,055.00	132,266.00

Group : [S3L1.7C1] Registered Nurses Salaries			
Subgroup : None			
5005200000	RN (Skilled) Salaries	541,754.00	656,302.00
5005400000	RN (RC) Salaries	29,771.00	47,326.00
5005600000	LPN- Supervisor Salaries	98,481.00	193,198.00
5005700000	RN- Supervisor Salaries	99,233.00	0.00
Subtotal : None		769,239.00	896,826.00
Total [S3L1.7C1]	Registered Nurses Salaries	769,239.00	896,826.00
Group : [S3L1.11C1] Registered Nurses Purchased Service Temporary Agency Staff			
Subgroup : None			
6000015000	Purchased Services-Nursing	4,052.00	2,876.00
6500000000	RN Purchased Services	239,822.00	190,469.00
Subtotal : None		243,874.00	193,345.00
Total [S3L1.11C1]	Registered Nurses Purchased Service	243,874.00	193,345.00
			278895 (35,021.00)
Group : [S3L1.12C1] Licensed Practical Nurses Salary			
Subgroup : None			
5006200000	LPN (Skilled) Salaries	1,320,812.00	1,260,893.00
5006400000	LPN (RC) Salaries	121,881.00	182,206.00
Subtotal : None		1,442,693.00	1,443,099.00
Total [S3L1.12C1]	Licensed Practical Nurses Salary	1,442,693.00	1,443,099.00
Group : [S3L1.16C1] Licensed Practical Nurses Purchased Service Temporary Agency Staff			
Subgroup : None			
6505000000	LPN Purchased Services	383,174.00	283,169.00
Subtotal : None		383,174.00	283,169.00
Total [S3L1.16C1]	Licensed Practical Nurses Purchased	383,174.00	283,169.00
			443142 (59,968.00)
Group : [S3L1.17C1] Certified Nurses Aides Salaries			
Subgroup : None			
5007200000	CNA (Skilled) Salaries	1,698,866.00	1,493,216.00
5007400000	CNA (RC) Salaries	152,391.00	133,035.00
Subtotal : None		1,851,257.00	1,626,251.00
Total [S3L1.17C1]	Certified Nurses Aides Salaries	1,851,257.00	1,626,251.00
Group : [S3L1.21C1] Certified Nurses Aides Purchased Service Temporary Agency Staff			
Subgroup : None			
6509000000	CNA Purchased Services	279,995.00	460,395.00
Subtotal : None		279,995.00	460,395.00
Total [S3L1.21C1]	Certified Nurses Aides Purchased Ser	279,995.00	460,395.00
			301995 (22,000.00)
Group : [S3L2.1C1] Administration Salaries			
Subgroup : [S3L2.1C1] Administrator Salaries			
5000000000	Administrative Salaries	169,977.00	176,705.00
Subtotal [S3L2.1C1A] Administrator Salaries		169,977.00	176,705.00
Total [S3L2.1C1]	Administration Salaries	169,977.00	176,705.00
Group : [S3L2.7C1] Clerical Staff Salaries			
Subgroup : None			
5001100000	Business Office Salaries	487,549.00	452,219.00
5009500000	Director Of Admissions Salari	85,993.00	81,235.00
Subtotal : None		573,542.00	533,454.00
Total [S3L2.7C1]	Clerical Staff Salaries	573,542.00	533,454.00
Group : [S3L2.10C1] Clerical Staff Purchased Service			
Subgroup : None			
6000011000	Purchased Services-Office	12,548.00	15,916.00
6600100000	Computer Maintenance/Support	135,299.00	125,713.00
Subtotal : None		147,847.00	141,629.00
Total [S3L2.10C1]	Clerical Staff Purchased Service	147,847.00	141,629.00
Group : [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping Services			
Subgroup : None			
6090000000	Payroll & Billing Expense	46,772.00	35,248.00
Subtotal : None		46,772.00	35,248.00
Total [S3L2.11C1]	Electronic Data Processing, Payroll &	46,772.00	35,248.00
Group : [S3L2.12C1] Office Supplies			
Subgroup : None			
6209000000	Bank/Other Service Charges	12,456.00	11,155.00
6260011000	Supplies-Office	22,921.00	27,452.00
6600200000	Computer Hardware/Software Ex	3,318.00	2,400.00
6601000000	Postage Expense	4,616.00	4,581.00
Subtotal : None		43,311.00	45,588.00
Total [S3L2.12C1]	Office Supplies	43,311.00	45,588.00
Group : [S3L2.13C1] Telecommunications (e.g. Internet & Phone)			

Subgroup : None			
6602000000	Telephone Expense	20,012.00	19,023.00
6614000000	Cable Television Expense	39,627.00	38,013.00
Subtotal : None		59,639.00	57,036.00
Total [S3L2.13C1]	Telecommunications (e.g. Internet & F	59,639.00	57,036.00

Group : [S3L2.15C1] Travel, Conventions & Meetings			
Subgroup : None			
6606000000	Conventions & Meetings Expense	0.00	231.00
Subtotal : None		0.00	231.00
Total [S3L2.15C1]	Travel, Conventions & Meetings	0.00	231.00

Group : [S3L2.16C1] Advertising: Help Wanted			
Subgroup : None			
6608000000	Advertising-Help Wanted	16,250.00	16,750.00
Subtotal : None		16,250.00	16,750.00
Total [S3L2.16C1]	Advertising: Help Wanted	16,250.00	16,750.00

Group : [S3L2.17C1] Licenses & Dues: Patient Care Related Portion			
Subgroup : None			
6611500000	Publications & Subscriptions	3,818.00	4,029.00
6612000000	Licenses Dues - Patient Care	28,092.00	29,821.00
6613000000	Licenses & Dues - Other	5,420.00	5,428.00
Subtotal : None		37,330.00	39,278.00
Total [S3L2.17C1]	Licenses & Dues: Patient Care Related	37,330.00	39,278.00

Group : [S3L2.19C1] Accounting Services (not related to Appeals)			
Subgroup : None			
6120000000	Accounting Services	90,331.00	71,297.00
Subtotal : None		90,331.00	71,297.00
Total [S3L2.19C1]	Accounting Services (not related to A	90,331.00	71,297.00

Group : [S3L2.20C1] Insurance: Malpractice & General Liability			
Subgroup : None			
6403000000	Property & Professional Liabi	111,939.00	95,132.00
Subtotal : None		111,939.00	95,132.00
Total [S3L2.20C1]	Insurance: Malpractice & General Liat	111,939.00	95,132.00

Group : [S3L2.22C1] Other A & G Expenses			
Subgroup : None			
3027500000	Prior Medicare-Part A Income	2.00	3.00
6210000000	Donations	597.00	975.00
6616000000	Miscellaneous Expense	6,368.00	694.00
6618000000	Decorations/Decor	388.00	0.00
6630000000	Officer Fees	20,000.00	20,000.00
6635000000	Directors Fees	20,000.00	20,000.00
6640000000	Hairdressing Expense	37,320.00	36,128.00
6650000000	Investment Fees Wilmington	36,011.00	48,777.00
6650500000	Investment Fees Wellsfargo	5,884.00	6,014.00
Subtotal : None		126,570.00	132,591.00
Total [S3L2.22C1]	Other A & G Expenses	126,570.00	132,591.00

Group : [S3L2B.1C1] Advertising Marketing			
Subgroup : None			
6609500000	Marketing Expense	2,760.00	790.00
6610000000	Public Relations Expense	1,794.00	2,342.00
Subtotal : None		4,554.00	3,132.00
Total [S3L2B.1C1]	Advertising Marketing	4,554.00	3,132.00

Group : [S3L2B.6C1] Legal: Other			
Subgroup : None			
6110000000	Legal Services	88,295.00	2,496.00
Subtotal : None		88,295.00	2,496.00
Total [S3L2B.6C1]	Legal: Other	88,295.00	2,496.00

Group : [S3L2B.7C1] Key Person Insurance			
Subgroup : None			
6402000000	Officer & Board Insurance	12,079.00	10,985.00
Subtotal : None		12,079.00	10,985.00
Total [S3L2B.7C1]	Key Person Insurance	12,079.00	10,985.00

Group : [S3L2B.9C1] Management Consultants			
Subgroup : None			
6130000000	Management Consultant	23,418.00	27,478.00
Subtotal : None		23,418.00	27,478.00
Total [S3L2B.9C1]	Management Consultants	23,418.00	27,478.00

Group : [S3L2B.11C1]Fines, Late Fees, Penalties including Interest			
Subgroup : None			

6208000000	Interest, Fines, Fees & Penal	752.00	2,325.00
Subtotal : None		752.00	2,325.00
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including I	752.00	2,325.00

Group : [S3L2B.14C1]Bad Debt Expenses

Subgroup : None			
6660000000	Bad Debt Expense	(16,927.00)	131,369.00
Subtotal : None		(16,927.00)	131,369.00
Total [S3L2B.14C1]	Bad Debt Expenses	(16,927.00)	131,369.00

Group : [S3L2B.15C1]User Fee Assessment

Subgroup : None			
3005000000	Private - User Fees (Skilled)	31,536.00	10,417.00
3035000000	Medicaid User Fees (Skilled)	109,174.00	31,646.00
Subtotal : None		140,710.00	42,063.00
Total [S3L2B.15C1]	User Fee Assessment	140,710.00	42,063.00

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

Subgroup : None			
5010000000	Staff Development Coordinator	183,993.00	185,860.00
Subtotal : None		183,993.00	185,860.00
Total [S3L3.1C1]	Staff Development Coordinator Salari	183,993.00	185,860.00

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

Subgroup : None			
5002500000	Maintenance Salaries	394,054.00	329,778.00
Subtotal : None		394,054.00	329,778.00
Total [S3L3.5C1]	Plant Operations: Salaires	394,054.00	329,778.00

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

Subgroup : None			
6000012500	Purchased Services-Maintenance	200,933.00	195,819.00
Subtotal : None		200,933.00	195,819.00
Total [S3L3.8C1]	Plant Operations: Purchased Service	200,933.00	195,819.00

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

Subgroup : None			
6260012500	Supplies-Maintenance	54,298.00	46,913.00
6615000000	Furniture, Fixtures & Equipme	12,701.00	5,538.00
Subtotal : None		66,999.00	52,451.00
Total [S3L3.9C1]	Plant Operations: Supplies & Expense	66,999.00	52,451.00

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

Subgroup : None			
6301000000	Electric Expense	160,228.00	160,105.00
6302000000	Oil/Gas Fuel Expense	147,855.00	119,229.00
6303000000	Water Expense	24,928.00	24,127.00
Subtotal : None		333,011.00	303,461.00
Total [S3L3.10C1]	Plant Operatins: Utilities	333,011.00	303,461.00

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

Subgroup : None			
6005000000	Dietition Consultant	26,726.00	23,909.00
Subtotal : None		26,726.00	23,909.00
Total [S3L3.16C1]	Dietician: Purchased Service	26,726.00	23,909.00

Group : [S3L3.18C1] Dietary: Salaries

Subgroup : None			
5003500000	Dietary Salaries	881,920.00	779,101.00
Subtotal : None		881,920.00	779,101.00
Total [S3L3.18C1]	Dietary: Salaries	881,920.00	779,101.00

Group : [S3L3.21C1] Dietary: Food

Subgroup : None			
6250000000	Raw Food Expense	434,383.00	409,442.00
Subtotal : None		434,383.00	409,442.00
Total [S3L3.21C1]	Dietary: Food	434,383.00	409,442.00

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

Subgroup : None			
6000013500	Purchased Services-Dining	800.00	2,173.00
Subtotal : None		800.00	2,173.00
Total [S3L3.22C1]	Dietary: Purchased Service	800.00	2,173.00

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

Subgroup : None			
6260013500	Supplies-Dining	39,933.00	32,990.00
Subtotal : None		39,933.00	32,990.00
Total [S3L3.23C1]	Dietary: Supplies & Expenses	39,933.00	32,990.00

Group : [S3L3.24C1] Housekeeping / Laundry: Salaries

Subgroup : [S3L3.24C]Housekeeping Salries

5004200000	Housekeeping (Skilled) Salari	250,543.00	270,578.00
5004400000	Housekeeping (RC) Salaries	69,234.00	106,018.00
Subtotal [S3L3.24C1A]Housekeeping Salries		319,777.00	376,596.00

Subgroup : [S3L3.24C]Laundry Salaries

5004500000	Laundry Salaries	90,010.00	81,541.00
Subtotal [S3L3.24C1E]Laundry Salaries		90,010.00	81,541.00

Total [S3L3.24C1]	Housekeeping / Laundry: Salaries	409,787.00	458,137.00
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Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service

Subgroup : [S3L3.27C]Laundry Purchased Service

6000014500	Purchased Services-Laundry	73,638.00	59,366.00
Subtotal [S3L3.27C1E]Laundry Purchased Service		73,638.00	59,366.00

Total [S3L3.27C1]	Housekeeping / Laundry: Purchased	73,638.00	59,366.00
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Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense

Subgroup : [S3L3.28C]Housekeeping Supplies & Expenses

6260014200	Supplies-Housekeeping	58,648.00	48,777.00
Subtotal [S3L3.28C1A]Housekeeping Supplies & Expenses		58,648.00	48,777.00

Subgroup : [S3L3.28C]Laundry Supplies & Expense

6260014500	Supplies-Laundry	10,401.00	8,267.00
Subtotal [S3L3.28C1E]Laundry Supplies & Expense		10,401.00	8,267.00

Total [S3L3.28C1]	Housekeeping / Laundry: Supplies &	69,049.00	57,044.00
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Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries

Subgroup : None

5009200000	Medical Records Salaries	55,074.00	46,063.00
Subtotal : None		55,074.00	46,063.00

Total [S3L3.36C1]	Unit Clerks & Medical Records: Salari	55,074.00	46,063.00
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Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries

Subgroup : [S3L3.40C]MDS Salaries

5009800000	Resident Care Coordinator Sal	100,833.00	103,215.00
Subtotal [S3L3.40C1E]MDS Salaries		100,833.00	103,215.00

Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) E	100,833.00	103,215.00
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Group : [S3L3.48C1] Social Service Worker: Salaries

Subgroup : None

5001500000	Social Services Salaries	129,654.00	119,996.00
Subtotal : None		129,654.00	119,996.00

Total [S3L3.48C1]	Social Service Worker: Salaries	129,654.00	119,996.00
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Group : [S3L3.51C1] Social Service Worker: Purchased Service

Subgroup : None

6000011500	Purchased Services-Social Ser	770.00	535.00
Subtotal : None		770.00	535.00

Total [S3L3.51C1]	Social Service Worker: Purchased Ser	770.00	535.00
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Group : [S3L3.59C1] Indirect Restorative Therapy: Consultants

Subgroup : None

6055000000	Indirect Consultants	161,459.00	0.00
Subtotal : None		161,459.00	0.00

Total [S3L3.59C1]	Indirect Restorative Therapy: Consult	161,459.00	0.00
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Group : [S3L3.62C1] Direct Restorative Therapy: Consultants

Subgroup : None

6030000000	PT-Private Expense	(159,842.00)	8,332.00
6031000000	PT-Medicare A Expense	231,793.00	189,730.00
6032000000	PT - SK Medicare B Expense	21,344.00	21,793.00
6032500000	PT - RC Medicare Part B Expen	8,898.00	14,814.00
6033000000	PT-HMO (Managed Care) Expense	506.00	4,147.00
6040000000	OT-Private Expense	0.00	392.00
6041000000	OT-Medicare A Expense	219,070.00	174,267.00
6042000000	OT - SK Medicare B Expense	26,342.00	28,865.00
6042500000	OT - RC Medicare Part B Expen	4,971.00	11,283.00
6043000000	OT-HMO (Managed Care) Expense	963.00	3,001.00
6050000000	SLP - Private Expense	0.00	275.00
6051000000	SLP - Medicare A Expense	41,051.00	33,406.00
6052000000	SLP - SK Medicare B Expense	15,610.00	23,570.00
6052500000	SLP - RC Medicare B Expense	4,344.00	8,305.00
6053000000	SLP-HMO (Managed Care) Expense	131.00	667.00

Subtotal : None		415,181.00	522,847.00
Total [S3L3.62C1]	Direct Restorative Therapy: Consultar	415,181.00	522,847.00

116250.68

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

Subgroup : None			
5008200000	Activities (Skilled) Salaries	351,949.00	396,982.00
5008400000	Activities (RC) Salaries	32,848.00	34,038.00
Subtotal : None		384,797.00	431,020.00
Total [S3L3.64C1]	Recreational Therapy/Activities: Salar	384,797.00	431,020.00

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

Subgroup : None			
6260018200	Supplies-Activities SK	1,714.00	4,326.00
6261000000	Activity Entertainment Expense	8,025.00	7,125.00
6262000000	Activity Other Expense	5,739.00	12,184.00
6641000000	Restaurant Outing Expense	1,263.00	216.00
Subtotal : None		16,741.00	23,851.00
Total [S3L3.68C1]	Recreational Therapy/Activities: Supp	16,741.00	23,851.00

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

Subgroup : None			
6204000000	Depreciation Expense-Motor Ve	17,606.00	21,595.00
6401000000	Motor Vehicle Insurance Expen	8,976.00	9,609.00
6603000000	Motor Vehicle Expense	7,887.00	9,080.00
6604000000	Motor Vehicles Excise Tax	0.00	755.00
6605000000	Personal Car Use Expense	294.00	309.00
Subtotal : None		34,763.00	41,348.00
Total [S3L3.78C1]	Travel: Motor Vehicle Expense	34,763.00	41,348.00

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

Subgroup : None			
6607010000	Education & Training Expense-	538.00	1,368.00
6607011000	Education & Training Expense-	9,448.00	13,198.00
6607011500	Education & Training Expense-	450.00	0.00
6607013500	Education & Training Expense-	175.00	0.00
6607015000	Education & Training Expense-	2,266.00	573.00
6607018200	Education & Training Expense-	1,170.00	3,276.00
6607020000	Education & Training Expense-	13,473.00	12,831.00
6607500000	Tuition Reimbursement Expense	13,686.00	12,371.00
Subtotal : None		41,206.00	43,617.00
Total [S3L3.80C1]	Variable Job Related Education	41,206.00	43,617.00

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

Subgroup : None			
6020000000	Medical Director	6,000.00	6,000.00
Subtotal : None		6,000.00	6,000.00
Total [S3L3.82C1]	Physician Services: Medical Director	6,000.00	6,000.00

Group : [S3L3.87C1] Legend Drugs

Subgroup : None			
6033500000	PT-Hospice	0.00	46.00
6061000000	Med Supplies-Medicare A Expen	4,053.00	2,377.00
6062000000	Med Supplies-SK Medicare B Ex	9.00	42.00
6071000000	X-Ray-Medicare A Expense	18,327.00	19,212.00
6072000000	X-Ray-SK Medicare B Expense	784.00	0.00
6080000000	Lab-Private Expense	368.00	1,024.00
6081000000	Lab-Medicare A Expense	46,362.00	34,082.00
6082000000	Lab-SK Medicare B Expense	459.00	1,044.00
6082500000	Lab-RC Medicare B Expense	371.00	469.00
6083000000	Lab-HMO (Managed Care) Expense	0.00	452.00
6084000000	Other Ancillaries-Private	0.00	12.00
6085000000	Other Ancillary-Medicare A Ex	13,817.00	11,842.00
6086000000	Other Ancillary-SK Medicare B	698.00	1,637.00
6086500000	Other Ancillary-RC Medicare B	89.00	2,025.00
6620000000	Prescription Drugs-Medicare A	153,883.00	136,868.00
6621000000	Prescription Drugs-Non Medica	16,660.00	5,741.00
6622000000	Over-the-Counter Drugs-Medica	948.00	1,332.00
6623000000	Over-the-Counter Drugs-Non Me	20,266.00	23,304.00
Subtotal : None		277,094.00	241,509.00
Total [S3L3.87C1]	Legend Drugs	277,094.00	241,509.00

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

Subgroup : None			
6260015000	Supplies-Nursing	171,434.00	198,812.00
6260015500	Supplies-Therapy	2,104.00	2,120.00
Subtotal : None		173,538.00	200,932.00
Total [S3L3.89C1]	House Supplies Not Resold	173,538.00	200,932.00

Group : [S3L3.92C1] Pharmacy Consultant

Subgroup : None

6010000000	Pharmacy Consultant	10,246.00	9,773.00
Subtotal : None		10,246.00	9,773.00
Total [S3L3.92C1]	Pharmacy Consultant	10,246.00	9,773.00
Group : [S3L4.1C1] Depreciaton			
Subgroup : [S3L4.1C1] Building Depreciation			
6200000000	Depreciation Expense-Buildings	449,807.00	449,807.00
6201000000	Depreciation Expense-Building	151,436.00	170,144.00
Subtotal [S3L4.1C1A] Building Depreciation		601,243.00	619,951.00
Subgroup : [S3L4.1C1] Improvements Depreciation			
6201500000	Depreciation Expense-Land Imp	11,404.00	13,823.00
6206500000	Depreciation Expense-WWTP	91,457.00	91,457.00
Subtotal [S3L4.1C1B] Improvements Depreciation		102,861.00	105,280.00
Subgroup : [S3L4.1C1] Equipment Depreciation			
6202000000	Depreciation Expense-Equipment	34,454.00	32,850.00
6203000000	Depreciation Expense-Furnitur	52,710.00	54,296.00
6205000000	Depreciation Expense-Computer	7,641.00	9,060.00
Subtotal [S3L4.1C1C] Equipment Depreciation		94,805.00	96,206.00
Subgroup : [S3L4.1C1] Software Depreciaton			
6206000000	Depreciation Expense-Computer	36,735.00	31,925.00
Subtotal [S3L4.1C1D] Software Depreciaton		36,735.00	31,925.00
Total [S3L4.1C1]	Depreciaton	835,644.00	853,362.00
Group : [S3L4.2C1] Long Term Interest Expense SNF-CR			
Subgroup : None			
6207000000	Amortization Expense	6,230.00	6,230.00
6208500000	Interest On Debt- SWAP	432,351.00	420,845.00
Subtotal : None		438,581.00	427,075.00
Total [S3L4.2C1]	Long Term Interest Expense SNF-CR	438,581.00	427,075.00
Group : [S3L4.6C1] Building Insurance Expense-SNF-CR			
Subgroup : None			
6404000000	Property insurance	41,184.00	35,000.00
Subtotal : None		41,184.00	35,000.00
Total [S3L4.6C1]	Building Insurance Expense-SNF-CR	41,184.00	35,000.00
Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
5420000000	Employee Health Insurance	611,836.00	539,155.00
5430000000	Employee Dental Insurance	23,344.00	21,222.00
6617000000	Employee Health Services	17,742.00	18,148.00
Subtotal : None		652,922.00	578,525.00
Total [CLA-53.01]	LA-Group Health/Life	652,922.00	578,525.00
Group : [CLA-53.02] LA-Employee Pensions			
Subgroup : None			
5435000000	Matching Funds 403(B)	20,457.00	15,558.00
5438000000	Administrative Fees 403(B)	3,643.00	3,590.00
Subtotal : None		24,100.00	19,148.00
Total [CLA-53.02]	LA-Employee Pensions	24,100.00	19,148.00
Group : [CLA-53.03] LA-Employee Benefits			
Subgroup : None			
5230000000	PFML Expense	23,681.00	24,256.00
6083500000	COVID Testing Expense	29,385.00	430,740.00
6611000000	Employee Recognition Expense	11,570.00	41,542.00
Subtotal : None		64,636.00	496,538.00
Total [CLA-53.03]	LA-Employee Benefits	64,636.00	496,538.00
Group : [CLA-53.04] LA-Payroll Taxes			
Subgroup : None			
5200000000	DET - State Unemployment Insu	31,152.00	5,165.00
5210000000	State Health Insurance Tax	9,040.00	8,468.00
5220000000	FICA Expense	551,622.00	535,395.00
Subtotal : None		591,814.00	549,028.00
Total [CLA-53.04]	LA-Payroll Taxes	591,814.00	549,028.00
Group : [CLA-53.05] LA-Workers Comp			
Subgroup : None			
5300000000	Workman's Comp Insurance	191,271.00	144,096.00
Subtotal : None		191,271.00	144,096.00
Total [CLA-53.05]	LA-Workers Comp	191,271.00	144,096.00
NET (INCOME) LOSS		0.00	0.00

Sum of Account Groups	0.00	0.00
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