

Client: **A443320 - Lutheran Home of Jamaica Plain, Inc.**
Engagement: **MD 2023 - Lutheran Home of Jamaica Plain, Inc.**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - MCD SNF-CR TB Report**

Account	Description	CAID PP-1 12/31/2022	UNADJ CP 12/31/2023	JE Ref #	CAIDJE	CAID CP 12/31/2023
Group : [BS] Balance Sheet						
Subgroup : None						
1010.00	CASH IN BANK OPERATING ACCT	816,781.63	867,098.49		0.00	867,098.49
1010.05	CASH IN BANK TD BANK	9,508.63	0.00		0.00	0.00
1010.07	BERKSHIRE BANK PAYROLL ACCT	39,158.66	189,679.10		0.00	189,679.10
1020.16	PEOPLES UNITED BANK - PPP	80.00	80.00		0.00	80.00
1061.00	A/R PRIVATE	53,761.46	37,603.53		0.00	37,603.53
1061.10	A/R PRIV CO-INS	13,315.98	16,156.72		0.00	16,156.72
1062.00	A/R MEDICARE A	206,367.91	107,345.60		0.00	107,345.60
1063.00	A/R MEDICAID	991,771.24	854,312.84		0.00	854,312.84
1063.10	A/R MEDICAID CO-INS	38,434.50	12,291.47		0.00	12,291.47
1063.14	A/R NEIGHBORHOOD HLTH PLN SKILL	0.00	16,800.00		0.00	16,800.00
1063.16	A/R BMC HEALTHNET SKILLED	1,101.70	34,710.50		0.00	34,710.50
1063.17	A/R CCA SCO CUSTODIAL	166,656.09	30,389.83		0.00	30,389.83
1063.21	A/R NETWORK HEALTH CUSTODIAL	13,600.00	41,941.58		0.00	41,941.58
1063.22	A/R NEIGHBORHOOD HLT PLN CUST	0.00	4,510.00		0.00	4,510.00
1063.23	A/R BMC HEALTHNET CUSTODIAL	5,760.80	44,715.40		0.00	44,715.40
1063.24	A/R MANAGED CARE CUSTODIAL	190,267.20	131,759.05		0.00	131,759.05
1064.00	A/R MEDICAID PAT PD AMT	61,312.14	41,642.58		0.00	41,642.58
1067.00	A/R VA	246,233.85	116,137.35		0.00	116,137.35
1069.00	A/R HOSPICE	50,224.13	263,805.23		0.00	263,805.23
1070.00	A/R HMO/MANAGED CARE	281,455.79	141,161.73		0.00	141,161.73
1075.00	A/R OTHER CO-INS	44,885.45	20,721.44		0.00	20,721.44
1081.00	A/R MANAGED CARE PART B	10,400.85	1,148.31		0.00	1,148.31
1084.00	A/R MEDICARE B	88,561.41	52,002.77		0.00	52,002.77
1140.00	RESERVE FOR BAD DEBTS	(47,892.15)	(67,588.89)		0.00	(67,588.89)
1180.00	OTHER RECEIVABLES	2,280.07	150,000.00		0.00	150,000.00
1200.00	INVENTORY	29,417.59	13,324.21		0.00	13,324.21
1256.00	REFUNDS CONTRA	8,557.17	6,406.46		0.00	6,406.46
1280.00	PREPAID INSURANCE	77,810.19	65,988.40		0.00	65,988.40
1300.00	OTHER PREPAID EXPENSE	185,172.35	24,069.92		0.00	24,069.92
1511.00	LAND	1,000,000.00	1,000,000.00		0.00	1,000,000.00
1521.00	BUILDING	18,550,000.00	18,550,000.00		0.00	18,550,000.00
1522.00	ACCUM DEPR BUILDING	(2,575,101.47)	(3,038,851.43)		0.00	(3,038,851.43)
1611.00	BUILDING IMPROVEMENTS	206,666.67	228,777.80		0.00	228,777.80
1612.00	ACCUM DEPR BLDG IMPROVEMENTS	(29,031.30)	(39,753.91)		0.00	(39,753.91)
1639.00	CONSTRUCTION IN PROGRESS	445,961.34	455,461.34		0.00	455,461.34
1651.00	EQUIPMENT	724,682.73	760,714.84		0.00	760,714.84
1651.60	COMPUTER EQUIPMENT	57,783.12	85,156.09		0.00	85,156.09
1652.00	ACCUM DEPR EQUIPMENT	(310,714.00)	(385,190.27)		0.00	(385,190.27)
1653.00	ACCUM DEPRN COMPUTER EQUIP	(29,629.05)	(45,832.11)		0.00	(45,832.11)
				CAIDJE - 2	(0.00)	
1711.00	SOFTWARE	8,288.20	9,725.70		0.00	9,725.70
1712.00	ACCUM DEPR SOFTWARE	(8,287.80)	(8,288.20)		0.00	(8,288.20)
				CAIDJE - 2	(0.00)	
1717.00	GOODWILL	2,200,001.79	1,800,000.16		0.00	1,800,000.16
1960.00	UTILITY DEPOSITS	8,449.00	8,449.00		0.00	8,449.00
1975.00	MORTGAGE ACQUISITION COSTS	257,398.56	205,504.80		0.00	205,504.80
2020.00	ACCOUNTS PAYABLE	(1,008,669.34)	(933,171.02)		0.00	(933,171.02)
2022.00	ACCURED PAYROLL	(253,630.56)	(293,218.77)		0.00	(293,218.77)
2026.00	DUE TO/FROM MEDICAID	0.00	119,713.82		0.00	119,713.82
2027.00	DUE TO/FROM MEDICARE	35,439.19	35,439.19		0.00	35,439.19
2030.00	ACCURED EXPENSES	(98,398.67)	(259,183.89)		0.00	(259,183.89)
2043.00	USER FEE LIAB MEDICAID	(204,769.58)	0.00		0.00	0.00
2118.00	DUE TO/FROM PRESENTATION REHAB	644,026.58	638,866.36		0.00	638,866.36
2120.00	DUE TO/FROM LUTHERAN REHAB	0.00	(400.00)		0.00	(400.00)
2135.00	DUE TO/FROM ASCENTRIA	(521,198.00)	(511,048.00)		0.00	(511,048.00)
2170.00	SHORT TERM A BOND	(493,379.00)	(512,815.00)		0.00	(512,815.00)
2191.00	ACCURED VACATION	(148,631.15)	(184,602.82)		0.00	(184,602.82)
2192.00	ACCURED SICK/PERSONAL	(15,120.77)	0.00		0.00	0.00
2214.00	ACCURED PAYROLL TAXES	(61,701.74)	(40,449.34)		0.00	(40,449.34)
2218.10	403B WITHHOLDINGS	(2,411.11)	(5,783.42)		0.00	(5,783.42)
2270.00	ACCURED INT PAYABLE	(18,374.00)	0.00		0.00	0.00
2310.30	1ST MORTGAGE (A BOND)	(13,865,039.35)	(13,336,434.09)		0.00	(13,336,434.09)
2400.00	FAIR VALUE OF INT SWAP	615,024.31	444,489.93		0.00	444,489.93
2650.00	RETAINED EARNINGS	(7,135,550.68)	(8,720,379.24)		0.00	(8,720,379.24)
Subtotal : None		1,559,068.56	(754,888.86)		0.00	(754,888.86)
Total [BS] Balance Sheet		1,559,068.56	(754,888.86)		0.00	(754,888.86)
Group : [PL] Profit & Loss						
Subgroup : None						
3021.00	REVENUE PRIVATE	(788,715.00)	(643,945.00)		0.00	(643,945.00)
3022.00	REVENUE MEDICARE A	(1,369,435.00)	(1,038,435.00)		0.00	(1,038,435.00)
3022.6	Medicaid Resource Revenue	(701,219.00)	0.00		(805,189.00)	(805,189.00)
				CAIDJE - 1	(805,189.00)	
3023.00	REVENUE MEDICAID	(9,794,981.00)	(10,565,142.47)		805,189.00	(9,759,953.47)
				CAIDJE - 1	805,189.00	
3026.00	REVENUE NAVICARE SCO	0.00	22,900.00		0.00	22,900.00

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		12/31/2022	12/31/2023			12/31/2023
3026.11	REVENUE UHP SCO	0.00	(75,380.00)		0.00	(75,380.00)
3026.14	REVENUE NEIGHBORHOOD HP SKILL	0.00	652,760.00		0.00	652,760.00
3026.15	REVENUE CCA SKILLED	(164,720.00)	356,430.00		0.00	356,430.00
3026.16	REVENUE BMC HEALTHNET SKILLED	(60,385.00)	276,475.00		0.00	276,475.00
3026.17	REVENUE CCA SCO CUSTODIAL	(1,124,145.00)	(2,139,370.00)		414,357.60	(1,725,012.40)
				CAIDJE - Σ	414,357.60	
3026.24	REVENUE MANAGED CARE CUSTODIA	(907,250.00)	(1,356,805.00)		337,390.89	(1,019,414.11)
				CAIDJE - Σ	337,390.89	
3027.00	REVENUE VA	(625,395.00)	(1,130,870.00)		0.00	(1,130,870.00)
3027.14	REVENUE NEIGHBORHOOD CUST	0.00	(8,160.00)		0.00	(8,160.00)
3027.16	REVENUE BMC HEALTHNET CUST	(234,825.00)	221,060.00		0.00	221,060.00
3027.18	REVENUE NETWORK HEALTH CUST	(172,420.00)	(260,115.00)		0.00	(260,115.00)
3029	REVENUE HOSPICE	0.00	0.00		(384,968.54)	(384,968.54)
				CAIDJE - Σ	(384,968.54)	
3029.00	REVENUE HOSPICE	(328,180.00)	(968,777.53)		0.00	(968,777.53)
3030.00	REVENUE MANAGED CARE SKILLED	(1,457,245.00)	(1,965,319.48)		0.00	(1,965,319.48)
3031.00	REVENUE UHP HMO/PPO	(38,715.00)	(19,730.00)		0.00	(19,730.00)
3032.00	REVENUE MASS. COVID SICK PAY	(42,081.18)	0.00		0.00	0.00
3034.00	REVENUE COVID TESTING	(268,450.52)	(168,562.52)		0.00	(168,562.52)
3076.00	REVENUE BEHAVIORAL ADD ON	(131,250.00)	(549,303.40)		0.00	(549,303.40)
3077.00	REVENUE OTHER MEDICAID ADD ONS	(42,900.00)	(3,350.00)		0.00	(3,350.00)
3079.00	REVENUE MEDICAID STIMULUS	(399,777.35)	0.00		0.00	0.00
3145.00	REVENUE MEDICAL RECORDS	0.00	(163.10)		0.00	(163.10)
3147.00	REVENUE TELEPHONE	(260.80)	(180.00)		0.00	(180.00)
3148.00	REVENUE TV	(3,063.10)	(2,380.00)		0.00	(2,380.00)
3153.00	PURCHASE DISCOUNTS	(21,726.57)	(18,863.85)		0.00	(18,863.85)
3165.00	MEDICARE BAD DEBT RECOVERY	(14,056.00)	0.00		0.00	0.00
3180.00	REVENUE INTEREST	(482.48)	(5,276.87)		0.00	(5,276.87)
3190.00	OTHER INCOME	(3,268.59)	(38,436.48)		0.00	(38,436.48)
3725.10	PHARMACY PRIVATE	0.00	(1,283.36)		0.00	(1,283.36)
3725.20	PHARMACY PART A	(62,844.33)	(41,897.27)		0.00	(41,897.27)
3725.30	PHARMACY MEDICAID	(500.60)	(27,898.04)		0.00	(27,898.04)
3725.70	PHARMACY VA	(25,957.81)	(40,818.69)		0.00	(40,818.69)
3725.80	PHARMACY MGD CARE	(46,375.88)	(53,049.77)		0.00	(53,049.77)
3726.20	IV THER PART A	(480.00)	(2,626.36)		0.00	(2,626.36)
3726.70	IV THER VA	(456.00)	0.00		0.00	0.00
3726.80	IV THER MGD CARE	(1,375.96)	(5,625.95)		0.00	(5,625.95)
3730.10	LAB PRIVATE	0.00	(127.29)		0.00	(127.29)
3730.20	LAB PART A	(11,192.86)	(10,386.98)		0.00	(10,386.98)
3730.30	LAB MEDICAID	(129.04)	(494.64)		0.00	(494.64)
3730.70	LAB VA	(3,066.48)	(4,239.76)		0.00	(4,239.76)
3730.80	LAB MGD CARE	(10,366.09)	(10,549.46)		0.00	(10,549.46)
3732.20	RADIOLOGY PART A	(3,131.00)	(2,377.00)		0.00	(2,377.00)
3732.70	RADIOLOGY VA	(716.00)	(1,440.00)		0.00	(1,440.00)
3732.80	RADIOLOGY MGD CARE	(2,112.00)	(2,137.00)		0.00	(2,137.00)
3742.10	PHYS THER PRIVATE	(89.18)	0.00		0.00	0.00
3742.20	PHYS THER PART A	(160,662.48)	(108,158.69)		0.00	(108,158.69)
3742.30	PHYS THER MEDICAID	(9,475.32)	(5,687.23)		0.00	(5,687.23)
3742.50	PHYS THER PART B	(88,363.85)	(72,218.32)		0.00	(72,218.32)
3742.60	PHYS THER MGD CARE PART B	(32,467.18)	(22,201.07)		0.00	(22,201.07)
3742.70	PHYS THER VA	(21,192.19)	(37,534.76)		0.00	(37,534.76)
3742.80	PHYS THER MGD CARE	(145,691.71)	(132,310.70)		0.00	(132,310.70)
3743.10	OCCUP THER PRIVATE	(102.63)	(33.35)		0.00	(33.35)
3743.20	OCCUP THER PART A	(165,703.58)	(129,672.39)		0.00	(129,672.39)
3743.30	OCCUP THER MEDICAID	(11,620.75)	(8,948.04)		0.00	(8,948.04)
3743.50	OCCUP THER PART B	(85,943.41)	(115,749.71)		0.00	(115,749.71)
3743.60	OCCUP THER MGD CARE PART B	(19,168.49)	(22,480.12)		0.00	(22,480.12)
3743.70	OCCUP THER VA	(22,297.39)	(39,723.84)		0.00	(39,723.84)
3743.80	OCCUP THER MGD CARE	(149,058.19)	(134,777.37)		0.00	(134,777.37)
3744.20	SPEECH/LANG PART A	(25,484.55)	(43,816.44)		0.00	(43,816.44)
3744.30	SPEECH/LANG MEDICAID	(1,658.70)	(4,145.63)		0.00	(4,145.63)
3744.50	SPEECH/LANG PART B	(24,699.48)	(24,070.57)		0.00	(24,070.57)
3744.60	SPEECH/LANG MGD CARE PART B	(4,709.20)	(10,779.13)		0.00	(10,779.13)
3744.70	SPEECH THER VA	(5,550.04)	(15,673.29)		0.00	(15,673.29)
3744.80	SPEECH/LANG MGD CARE	(13,352.81)	(30,352.55)		0.00	(30,352.55)
3773.10	EKG/ECG PRIVATE	67.00	0.00		0.00	0.00
3801.00	CONT ADJ PRIVATE	50,652.83	(0.86)		0.00	(0.86)
3802.00	CONT ADJ PART A	(827,113.09)	(532,146.95)		0.00	(532,146.95)
3802.01	CONT ADJ PART A ANCILLARIES	429,498.80	338,935.13		0.00	338,935.13
3802.10	2% MEDICARE REDUCTION	19,361.04	27,059.19		0.00	27,059.19
3803.00	CONT ADJ MEDICAID	3,445,870.04	3,754,561.99		0.00	3,754,561.99
3803.10	CONT ADJ HOSPICE	95,910.94	221,249.00		0.00	221,249.00
3803.12	CONT ADJ NAVICARE SCO	0.00	799.80		0.00	799.80
3803.13	CONT ADJ UHP SCO	0.00	29,795.60		0.00	29,795.60
3803.15	CONT ADJ MANAGED CARE	0.45	0.00		0.00	0.00
3803.16	CONT ADJ NEIGHBORHOOD HP SKILL	0.00	6,240.00		0.00	6,240.00
3803.17	CONT ADJ NEIGHBORHOOD HP CUST	0.00	2,210.00		0.00	2,210.00
3805.00	CONT ADJ PART B	21,456.44	31,638.38		0.00	31,638.38
3805.10	2% MEDICARE B REDUCTION	2,293.44	2,956.91		0.00	2,956.91

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		12/31/2022	12/31/2023			12/31/2023
3806.00	CONT ADJ UHP	(9,826.00)	(3,576.00)		0.00	(3,576.00)
3807.00	CONT ADJ MGD CARE PART B	4,520.40	(198.25)		0.00	(198.25)
3808.00	CONT ADJ MGD CARE	215,435.85	280,033.55		0.00	280,033.55
3808.01	CONT ADJ MGD CARE ANCILLARIES	368,332.64	368,438.92		0.00	368,438.92
3811.00	CONT ADJ BMC SKILLED	8,407.50	30,521.00		0.00	30,521.00
3811.10	CONT ADJ BMC CUSTODIAL	143,044.76	249,058.00		0.00	249,058.00
3812.00	CONT ADJ CCA SKILLED	5,896.60	19,179.06		0.00	19,179.06
3812.10	CONT ADJ CCA SCO CUSTODIAL	405,485.56	590,206.37		0.00	590,206.37
3813.00	CONT ADJUST VA	136,137.92	273,227.18		0.00	273,227.18
3814.00	CONT ADJ NETWORK HEALTH SKILL	(49.31)	0.00		0.00	0.00
3815	CONT ADJ NETWORK HEALTH CUST	0.00	0.00		(366,779.95)	(366,779.95)
				CAIDJE - 3	(366,779.95)	
3815.00	CONT ADJ NETWORK HEALTH CUST	92,420.00	92,525.00		0.00	92,525.00
3816.00	CONT ADJ MGD CARE CUSTODIAL	281,244.98	320,744.75		0.00	320,744.75
4110.00	SALARY ADMINISTRATOR	170,769.21	111,718.27		0.00	111,718.27
4111.00	CONTRA SAL ADMINISTRATOR	31,155.84	60,311.21		0.00	60,311.21
4114.00	SALARIES ADMISSIONS	113,644.30	125,386.39		0.00	125,386.39
4115.00	CONTRA SAL ADMISSIONS	51,835.68	29,197.40		0.00	29,197.40
4140.00	SALARIES CLERICAL	297,969.53	276,721.24		0.00	276,721.24
4141.00	CONTRA CLERICAL SALARIES	3,323.20	21,264.57		0.00	21,264.57
4150.00	PAYROLL SERVICES	21,904.69	21,562.36		0.00	21,562.36
4151.00	BILLING/COMP SERVICES	90,749.22	108,822.35		0.00	108,822.35
4153.00	CORI EXPENSE	5,330.76	6,376.58		0.00	6,376.58
4158.00	BANK CHARGES	5,686.89	28,892.21		0.00	28,892.21
4160.00	MANAGEMENT FEES	823,703.34	714,163.37		0.00	714,163.37
4161.00	USER FEES MEDICAID	817,268.43	927,892.56		0.00	927,892.56
4249.00	POSTAGE	10,515.93	9,776.14		0.00	9,776.14
4250.00	OFFICE SUPP & EXP	37,760.24	30,792.92		0.00	30,792.92
4251.00	PROF SERVICE	18,315.22	3,906.50		0.00	3,906.50
4252.00	TUITION & EDUCATION	1,300.00	1,510.00		0.00	1,510.00
4257.00	LATE CHARGES	330.05	68.48		0.00	68.48
4258.00	FINES & PENALTIES	143,153.00	0.00		0.00	0.00
4259.00	MISCELLANEOUS EXPENSE	6,989.70	1,696.63		0.00	1,696.63
4261.00	TELEPHONE	154,543.74	41,698.72		0.00	41,698.72
4280.00	TRAVEL/CONV/MEETINGS	13,862.24	17,828.05		0.00	17,828.05
4281.00	MOTOR VEHICLE EXPENSE	6,610.86	0.00		0.00	0.00
4294.00	MARKETING	1,745.34	4,517.55		0.00	4,517.55
4295.00	ADVERTISING HELP WANTED	44,349.58	67,710.87		0.00	67,710.87
4298.00	ADVERTISING PROMOTIONAL	9,369.42	4,252.97		0.00	4,252.97
4301.00	LIC & DUES PT RELATED	2,385.98	5,457.33		0.00	5,457.33
4302.00	LIC & DUES NOT PT RELATED	14,314.68	13,361.56		0.00	13,361.56
4306.00	SALARIES STAFF DEVELOPMENT	76,811.54	27,923.29		0.00	27,923.29
4329.00	OTHER EMP BENEFITS	23,748.68	25,527.96		0.00	25,527.96
4360.00	ACCOUNTING OTHER	36,000.00	38,716.50		0.00	38,716.50
4370.00	LEGAL	16,491.25	65,644.10		0.00	65,644.10
4370.10	LEGAL/GUARDIAN FEES/PT RELATED	16,631.51	18,346.66		0.00	18,346.66
4400.00	P/R TAXES TOTAL	643,247.94	637,539.70		0.00	637,539.70
4400.10	UNEMPLOYMENT CLAIMS	5,257.15	7,498.27		0.00	7,498.27
4415.00	GROUP HEALTH INS	352,060.62	343,948.76		0.00	343,948.76
4416.00	GROUP DENTAL	215.74	2,275.03		0.00	2,275.03
4417.00	GROUP VISION	131.67	(36.72)		0.00	(36.72)
4418.00	GROUP LIFE/DISABILITY	1,299.73	(176.13)		0.00	(176.13)
4419.00	403B MATCH	0.00	8,508.00		0.00	8,508.00
4420.00	GEN/PROF LIAB INS	75,434.14	111,461.69		0.00	111,461.69
4425.00	WORKERS COMP	109,363.02	104,872.26		0.00	104,872.26
4427.00	COVID TESTING	171,720.00	0.00		0.00	0.00
4439.00	SEMINARS/INSERVICES	200.00	240.00		0.00	240.00
4520.10	INTEREST EXPENSE BANK A BOND	617,470.66	560,439.32		0.00	560,439.32
4528.00	AMORT MORT ACQ COSTS	52,369.61	51,893.76		0.00	51,893.76
4528.10	AMORTIZATION OF GOODWILL	399,998.31	400,001.63		0.00	400,001.63
4531.00	INTEREST PPP LOAN	8,495.00	0.00		0.00	0.00
4538.00	LEASE PAYMENTS	7,085.45	7,122.00		0.00	7,122.00
4550.00	DEPREC BUILDING	463,750.72	463,749.96		0.00	463,749.96
4560.00	DEPREC BLDG IMPROVEMENTS	10,014.77	10,722.61		0.00	10,722.61
4570.00	DEPREC EQUIPMENT	73,966.51	74,476.27		0.00	74,476.27
4570.10	DEPREC COMPUTER EQUIPMENT	11,645.15	16,279.06		(75.60)	16,203.46
				CAIDJE - 2	(75.60)	
4575.00	DEPREC SOFTWARE	803.69	(75.60)		75.60	0.00
				CAIDJE - 2	75.60	
4590.00	INSURANCE BLDG & EQUIP	19,504.59	16,446.11		0.00	16,446.11
5105.00	SALARIES PLANT	114,455.32	115,874.12		0.00	115,874.12
5106.00	CONTRA SAL MAINT	26,402.00	22,716.00		0.00	22,716.00
5110.00	PURCH SERV PLANT	129,889.82	124,997.98		0.00	124,997.98
5115.00	SUPP & EXP PLANT	39,570.61	42,317.99		0.00	42,317.99
5121.00	ELECTRICITY	95,270.58	101,356.22		0.00	101,356.22
5122.00	WATER & SEWERAGE	71,690.60	72,288.51		0.00	72,288.51
5124.00	GAS	43,800.33	56,637.52		0.00	56,637.52
5125.00	CABLE TELEVISION	7,243.54	7,412.26		0.00	7,412.26
5205.00	SALARIES DIETARY	361,124.62	378,790.21		0.00	378,790.21

Client: **A443320 - Lutheran Home of Jamaica Plain, Inc.**
Engagement: **MD 2023 - Lutheran Home of Jamaica Plain, Inc.**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	CAID PP-1	UNADJ CP	JE Ref #	CAIDJE	CAID CP
		12/31/2022	12/31/2023			12/31/2023
5220.00	RAW FOOD	240,899.05	253,851.13		0.00	253,851.13
5231.00	SALARIES DIETICIAN	87,723.33	71,355.84		0.00	71,355.84
5232.00	CONTRA SALARY DIETICIAN	(62,651.16)	(33,649.66)		0.00	(33,649.66)
5235.00	SUPP & EXP DIETARY	23,689.80	24,081.26		0.00	24,081.26
5310.00	SALARIES LAUNDRY	97,427.20	97,081.99		0.00	97,081.99
5330.00	SUPP & EXP LAUNDRY	8,640.00	8,574.32		0.00	8,574.32
5340.00	LAUNDRY-LINEN & BEDDING	7,494.45	11,796.25		0.00	11,796.25
5410.00	SALARIES HOUSEKEEPING	295,817.15	320,745.21		0.00	320,745.21
5420.00	SUPP & EXP HOUSEKEEPING	26,329.18	33,901.66		0.00	33,901.66
6020.00	SALARY DIRECTOR OF NURSING	132,869.88	165,915.30		0.00	165,915.30
6021.00	CONTRA SALARY DON	1,293.84	0.00		0.00	0.00
6022.00	SALARIES NSG SUPERVISOR	407,014.24	309,567.37		0.00	309,567.37
6025.00	SALARIES QA/PROGRAM DIRECTOR	123,162.10	169,505.62		0.00	169,505.62
6026.00	SALARIES MDS/CASE MNGR	205,447.80	210,246.66		0.00	210,246.66
6026.10	CONTRA SALARIES MDS/CASE MGR	2,763.60	0.00		0.00	0.00
6030.10	SALARIES RN	397,468.49	325,907.60		0.00	325,907.60
6030.15	RN OVERTIME	0.00	33,338.42		0.00	33,338.42
6030.18	RN BONUS	0.00	19,398.97		0.00	19,398.97
6040.10	SALARIES LPN	1,925,681.76	1,652,517.89		0.00	1,652,517.89
6040.15	LPN OVERTIME	0.00	406,707.78		0.00	406,707.78
6040.18	LPN BONUS	0.00	64,147.07		0.00	64,147.07
6050.10	SALARIES CNA	1,995,202.20	2,008,808.86		0.00	2,008,808.86
6050.15	CNA OVERTIME	0.00	242,941.39		0.00	242,941.39
6050.18	CNA BONUS	0.00	20,806.18		0.00	20,806.18
6060.00	SALARIES REHAB AIDES	10,754.35	11,075.96		0.00	11,075.96
6062.00	SALARY SCHEDULER	78,518.24	59,681.33		0.00	59,681.33
6502.00	NURSING CONSULTANT	43,025.67	130,639.40		0.00	130,639.40
6503.00	MDS/PPS CONSULTANTS	8,000.00	8,000.00		0.00	8,000.00
6505.00	SALARIES MEDICAL RECORDS	70,657.04	67,938.46		0.00	67,938.46
6506.00	SALARIES MMQ NURSE	52,591.74	29,187.31		0.00	29,187.31
6506.10	MMQ CONTRA SALARY	12,446.40	10,812.80		0.00	10,812.80
6511.00	MEDICAL DIRECTOR	33,000.00	24,000.00		0.00	24,000.00
6512.00	SUB-ACUTE MEDICAL DIRECTOR	0.00	9,000.00		0.00	9,000.00
6514.00	EMPLOYEE PHYSICALS	5,637.50	6,774.68		0.00	6,774.68
6522.00	SUPP & EXP NURSING	233,786.87	263,734.31		0.00	263,734.31
6530.00	PHARMACY CONSULTANT	2,880.00	3,195.00		0.00	3,195.00
6535.00	MEDICAL RECORDS CONSULT	1,439.91	1,470.00		0.00	1,470.00
6810.00	SALARIES SOCIAL SERVICE	143,396.47	152,880.03		0.00	152,880.03
7021.00	SALARIES ACTIVITIES	175,600.69	174,646.94		0.00	174,646.94
7022.00	PURCH SERV ACTIVITIES	4,325.00	3,494.91		0.00	3,494.91
7023.00	SUPP & EXP ACTIVITIES	5,731.07	3,147.87		0.00	3,147.87
7825.10	PHARMAY PRIVATE	35.12	0.00		0.00	0.00
7825.20	PHARMACY PART A	61,392.02	46,398.57		0.00	46,398.57
7825.30	PHARMACY MEDICAID	41,424.64	33,155.95		0.00	33,155.95
7825.70	PHARMACY VA	26,690.27	37,550.91		0.00	37,550.91
7825.80	PHARMACY MGD CARE	50,204.74	46,261.16		0.00	46,261.16
7826.20	IV THER PART A	1,800.74	1,065.31		0.00	1,065.31
7826.30	IV THER MEDICAID	528.00	2,275.00		0.00	2,275.00
7826.70	IV THER VA	2,365.39	0.00		0.00	0.00
7826.80	IV THER MGD CARE	1,569.17	4,248.48		0.00	4,248.48
7827.20	MED/SURG PART A	3,090.48	2,801.28		0.00	2,801.28
7827.30	MED/SURG MEDICAID	298.57	550.00		0.00	550.00
7827.70	MED/SURG VA	6,583.81	10,555.17		0.00	10,555.17
7827.80	MED/SURG MGD CARE	95.86	359.00		0.00	359.00
7830.10	LAB PRIVATE	0.00	244.49		0.00	244.49
7830.20	LAB PART A	16,443.43	13,469.49		0.00	13,469.49
7830.30	LAB MEDICAID	6,113.94	8,881.82		0.00	8,881.82
7830.70	LAB VA	3,243.25	4,723.62		0.00	4,723.62
7830.80	LAB MGD CARE	10,797.23	12,694.75		0.00	12,694.75
7832.20	RADIOLOGY PART A	4,584.54	4,037.67		0.00	4,037.67
7832.22	RADIOLOGY EVERCARE A	83.69	0.00		0.00	0.00
7832.30	RADIOLOGY MEDICAID	464.82	413.46		0.00	413.46
7832.70	RADIOLOGY VA	922.80	1,638.22		0.00	1,638.22
7832.80	RADIOLOGY MGD CARE	2,274.45	2,226.22		0.00	2,226.22
7841.10	RESP THER/02 PRIVATE	0.00	151.45		0.00	151.45
7841.30	RESP THER/02 MEDICAID	1,798.84	732.86		0.00	732.86
7841.78	RESP THER/02 SUPPLIES	11,767.43	12,733.71		0.00	12,733.71
7842.00	PURCH SVC REHAB CONSULTANT	4,182.00	10,727.00		0.00	10,727.00
7842.39	REHAB MANAGER	113,730.20	114,369.94		0.00	114,369.94
7842.40	CONTRA SALARIES REHAB MNGT	8,055.85	714.00		0.00	714.00
7842.62	SALARIES PT	167,996.92	95,390.87		0.00	95,390.87
7842.68	PURCHASE SERVICES PT	0.00	37,962.40		0.00	37,962.40
7842.69	CONTRA SALARIES PT	(6,235.41)	(4,345.92)		0.00	(4,345.92)
7842.70	CONTRA SALARIES PTA	0.00	776.10		0.00	776.10
7842.72	SALARIES PTA	24,942.37	20,853.04		0.00	20,853.04
7842.79	PHYS THER SUPPLIES	144.86	1,999.28		0.00	1,999.28
7843.20	OCCUP THER PART A	386.96	0.00		0.00	0.00
7843.62	SALARIES OT	151,031.42	170,750.36		0.00	170,750.36
7843.69	CONTRA SALARIES OT	17,077.32	4,613.98		0.00	4,613.98

Client: **A443320 - Lutheran Home of Jamaica Plain, Inc.**
Engagement: **MD 2023 - Lutheran Home of Jamaica Plain, Inc.**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	CAID PP-1	UNADJ CP	JE Ref #	CAIDJE	CAID CP
		12/31/2022	12/31/2023			12/31/2023
7843.70	CONTRA SALARIES COTA	0.00	(637.97)		0.00	(637.97)
7843.72	SALARIES COTA	15,809.30	17,412.49		0.00	17,412.49
7843.79	OCCUP THER SUPPLIES	1,911.12	1,463.86		0.00	1,463.86
7844.20	SPEECH/LANG PART A	0.00	360.00		0.00	360.00
7844.30	SPEECH/LANG MEDICAID	0.00	350.00		0.00	350.00
7844.50	SPEECH/LANG PART B	104.56	0.00		0.00	0.00
7844.62	SALARIES SLP	29,320.39	48,396.49		0.00	48,396.49
7844.69	CONTRA SALARIES SLP	3,366.36	5,930.54		0.00	5,930.54
7854.20	AMBULANCE PART A	48,410.65	41,352.36		0.00	41,352.36
7854.30	AMBULANCE MEDICAID	13,261.73	2,963.02		0.00	2,963.02
7854.70	AMBULANCE VA	107.00	0.00		0.00	0.00
7854.80	AMBULANCE MGD CARE	2,084.41	1,904.88		0.00	1,904.88
7894.20	COMP MED EQUIP PART A	4,758.00	6,536.00		0.00	6,536.00
7894.30	COMP MED EQUIP MEDICAID	2,809.53	5,107.30		0.00	5,107.30
7894.80	COMP MED EQUIP MGD CARE	9,023.14	5,190.00		0.00	5,190.00
8010.00	BAD DEBTS	96,500.20	113,638.00		0.00	113,638.00
8050.00	PRIOR YEAR ADJUSTMENTS	13,798.22	(23,278.07)		0.00	(23,278.07)
8060.00	REG SAL/BEN ADMIN OTHER	0.00	314,644.00		0.00	314,644.00
8061.00	REG SAL/BEN RN	0.00	225,301.00		0.00	225,301.00
8062.00	REG SUPPLIES & EXPENSE	0.00	3,200.00		0.00	3,200.00
8063.00	REG PURCHASED SERVICE RN	0.00	87,356.00		0.00	87,356.00
8064.00	REG TRAVEL	0.00	22,465.00		0.00	22,465.00
8070.00	TEMP REG EXP CONCESSION	0.00	(435,364.00)		0.00	(435,364.00)
9050.00	CHANGE FAIR VAL INT RATE SWAP	(1,345,946.71)	170,538.38		0.00	170,538.38
9052.00	PPP LOAN FORGIVENESS	(8,495.00)	0.00		0.00	0.00
Subtotal : None		(1,559,068.56)	754,888.86		0.00	754,888.86
Total [PL] Profit & Loss		(1,559,068.56)	754,888.86		0.00	754,888.86

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Client: **A443320 - Lutheran Home of Jamaica Plain, Inc.**
Engagement: **MD 2023 - Lutheran Home of Jamaica Plain, Inc.**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - MCD SNF-CR Groupings Report**

Account	Description	CAID CP 12/31/2023	CAID PP-1 12/31/2022
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
1010.00	CASH IN BANK OPERATING ACCT	867,098.49	816,781.63
1010.05	CASH IN BANK TD BANK	0.00	9,508.63
1010.07	BERKSHIRE BANK PAYROLL ACCT	189,679.10	39,158.66
1020.16	PEOPLES UNITED BANK - PPP	80.00	80.00
Subtotal : None		1,056,857.59	865,528.92
Total [S6L1.1C1]	Cash and Cash Equivalents	1,056,857.59	865,528.92
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A/ R Self-Pay Patients (Private)]			
1061.00	A/R PRIVATE	37,603.53	53,761.46
1061.10	A/R PRIV CO-INS	16,156.72	13,315.98
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		53,760.25	67,077.44
Subgroup : [S6L1.5C1A/R Managed Care Patients (Private)]			
1063.24	A/R MANAGED CARE CUSTODIAL	131,759.05	190,267.20
1070.00	A/R HMO/MANAGED CARE	141,161.73	281,455.79
1075.00	A/R OTHER CO-INS	20,721.44	44,885.45
1081.00	A/R MANAGED CARE PART B	1,148.31	10,400.85
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		294,790.53	527,009.29
Subgroup : [S6L1.5C1A/r Medicare Non Managed Care]			
1062.00	A/R MEDICARE A	107,345.60	206,367.91
1084.00	A/R MEDICARE B	52,002.77	88,561.41
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		159,348.37	294,929.32
Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care]			
1063.00	A/R MEDICAID	854,312.84	991,771.24
1063.10	A/R MEDICAID CO-INS	12,291.47	38,434.50
1064.00	A/R MEDICAID PAT PD AMT	41,642.58	61,312.14
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care		908,246.89	1,091,517.88
Subgroup : [S6L1.5C1A/R Mass Medicaid Managed Care]			
1063.14	A/R NEIGHBORHOOD HLTH PLN SKILL	16,800.00	0.00
1063.16	A/R BMC HEALTHNET SKILLED	34,710.50	1,101.70
1063.17	A/R CCA SCO CUSTODIAL	30,389.83	166,656.09
1063.21	A/R NETWORK HEALTH CUSTODIAL	41,941.58	13,600.00
1063.23	A/R BMC HEALTHNET CUSTODIAL	44,715.40	5,760.80
Subtotal [S6L1.5C1G] A/R Mass Medicaid Managed Care		168,557.31	187,118.59
Subgroup : [S6L1.5C1A/R Other Public Patients]			
1067.00	A/R VA	116,137.35	246,233.85
1069.00	A/R HOSPICE	263,805.23	50,224.13
Subtotal [S6L1.5C1L] A/R Other Public Patients		379,942.58	296,457.98
Total [S6L1.5C1]	Payer Accounts Receivable	1,964,645.93	2,464,110.50
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
1140.00	RESERVE FOR BAD DEBTS	(67,588.89)	(47,892.15)
Subtotal : None		(67,588.89)	(47,892.15)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(67,588.89)	(47,892.15)
Group : [S6L1.8C1]	Receivable from Affiliates/Related Parties		
Subgroup : None			
2118.00	DUE TO/FROM PRESENTATION REHA	638,866.36	644,026.58
Subtotal : None		638,866.36	644,026.58
Total [S6L1.8C1]	Receivable from Affiliates/Related Par	638,866.36	644,026.58

Group : [S6L1.10C1] Supply Inventory

Subgroup : None

1200.00	INVENTORY	13,324.21	29,417.59
Subtotal : None		13,324.21	29,417.59
Total [S6L1.10C1] Supply Inventory		13,324.21	29,417.59

Group : [S6L1.11C1] Other Receivables

Subgroup : None

1063.22	A/R NEIGHBORHOOD HLT PLN CUST	4,510.00	0.00
1180.00	OTHER RECEIVABLES	150,000.00	2,280.07
1256.00	REFUNDS CONTRA	6,406.46	8,557.17
Subtotal : None		160,916.46	10,837.24
Total [S6L1.11C1] Other Receivables		160,916.46	10,837.24

Group : [S6L1.13C1] Prepaid Insurance

Subgroup : None

1280.00	PREPAID INSURANCE	65,988.40	77,810.19
Subtotal : None		65,988.40	77,810.19
Total [S6L1.13C1] Prepaid Insurance		65,988.40	77,810.19

Group : [S6L1.15C1] Other Prepaid Expenses

Subgroup : None

1300.00	OTHER PREPAID EXPENSE	24,069.92	185,172.35
Subtotal : None		24,069.92	185,172.35
Total [S6L1.15C1] Other Prepaid Expenses		24,069.92	185,172.35

Group : [S6L2.1C1] Land

Subgroup : None

1511.00	LAND	1,000,000.00	1,000,000.00
Subtotal : None		1,000,000.00	1,000,000.00
Total [S6L2.1C1] Land		1,000,000.00	1,000,000.00

Group : [S6L2.2C1] Building

Subgroup : [S6L2.2C1] Building Costs

1521.00	BUILDING	18,550,000.00	18,550,000.00
Subtotal [S6L2.2C1A] Building Costs		18,550,000.00	18,550,000.00

Subgroup : [S6L2.2C1A/D] Building

1522.00	ACCUM DEPR BUILDING	(3,038,851.43)	(2,575,101.47)
Subtotal [S6L2.2C1B] A/D Building		(3,038,851.43)	(2,575,101.47)

Total [S6L2.2C1] Building		15,511,148.57	15,974,898.53
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Group : [S6L2.3C1] Improvements - Cost

Subgroup : [S6L2.3C1] Building Improvements

1611.00	BUILDING IMPROVEMENTS	228,777.80	206,666.67
Subtotal [S6L2.3C1A] Building Improvements		228,777.80	206,666.67

22,111.13

Subgroup : [S6L2.3C1A/D] Building Improvements

1612.00	ACCUM DEPR BLDG IMPROVEMENTS	(39,753.91)	(29,031.30)
Subtotal [S6L2.3C1D] A/D Building Improvements		(39,753.91)	(29,031.30)

(10,722.61)

Total [S6L2.3C1] Improvements - Cost		189,023.89	177,635.37
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Group : [S6L2.4C1] Equipment

Subgroup : [S6L2.4C1] Equipment Cost

1651.00	EQUIPMENT	760,714.84	724,682.73
1651.60	COMPUTER EQUIPMENT	85,156.09	57,783.12
Subtotal [S6L2.4C1A] Equipment Cost		845,870.93	782,465.85

63,405.08

Subgroup : [S6L2.4C1A/D] Equipment

1652.00	ACCUM DEPR EQUIPMENT	(385,190.27)	(310,714.00)
1653.00	ACCUM DEPRN COMPUTER EQUIP	(45,832.11)	(29,629.05)
Subtotal [S6L2.4C1b] A/D Equipment		(431,022.38)	(340,343.05)

(90,679.33)

Total [S6L2.4C1] Equipment		414,848.55	442,122.80
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Group : [S6L2.5C1] Software/Limited Life Assets

Subgroup : [S6L2.5C1] Software Cost				
1711.00	SOFTWARE	9,725.70	8,288.20	1,437.50
Subtotal [S6L2.5C1A] Software Cost		9,725.70	8,288.20	
Subgroup : [S6L2.5C1A/D] Software				
1712.00	ACCUM DEPR SOFTWARE	(8,288.20)	(8,287.80)	
Subtotal [S6L2.5C1B] A/D Software		(8,288.20)	(8,287.80)	(0.40)
Total [S6L2.5C1]	Software/Limited Life Assets	1,437.50	0.40	
Group : [S6L3.3C1] Other Deferred Charges and Non Current Assets				
Subgroup : [S6L3.3C1] Purchased Goodwill				
1717.00	GOODWILL	1,800,000.16	2,200,001.79	
Subtotal [S6L3.3C1B] Purchased Goodwill		1,800,000.16	2,200,001.79	
Subgroup : [S6L3.3C1] Utility Deposits				
1960.00	UTILITY DEPOSITS	8,449.00	8,449.00	
Subtotal [S6L3.3C1D] Utility Deposits		8,449.00	8,449.00	
Total [S6L3.3C1]	Other Deferred Charges and Non Curr	1,808,449.16	2,208,450.79	
Group : [S6L3.4C1] Construction in Progress				
Subgroup : None				
1639.00	CONSTRUCTION IN PROGRESS	455,461.34	445,961.34	
Subtotal : None		455,461.34	445,961.34	
Total [S6L3.4C1]	Construction in Progress	455,461.34	445,961.34	
Group : [S6L3.5C1] Mortgage Acquisition Costs				
Subgroup : None				
1975.00	MORTGAGE ACQUISITION COSTS	205,504.80	257,398.56	
Subtotal : None		205,504.80	257,398.56	
Total [S6L3.5C1]	Mortgage Acquisition Costs	205,504.80	257,398.56	
Group : [S6L5.1C1] Trade Payable				
Subgroup : None				
2020.00	ACCOUNTS PAYABLE	(933,171.02)	(1,008,669.34)	
Subtotal : None		(933,171.02)	(1,008,669.34)	
Total [S6L5.1C1]	Trade Payable	(933,171.02)	(1,008,669.34)	
Group : [S6L5.2C1] Accrued Expenses				
Subgroup : None				
2030.00	ACCRUED EXPENSES	(259,183.89)	(98,398.67)	
2043.00	USER FEE LIAB MEDICAID	0.00	(204,769.58)	
Subtotal : None		(259,183.89)	(303,168.25)	
Total [S6L5.2C1]	Accrued Expenses	(259,183.89)	(303,168.25)	
Group : [S6L5.3C1] Due to Insurance Payers				
Subgroup : [S6L5.3C1] Due Medicaid MA - Nursing Care				
2026.00	DUE TO/FROM MEDICAID	119,713.82	0.00	
Subtotal [S6L5.3C1B] Due Medicaid MA - Nursing Care		119,713.82	0.00	
Subgroup : [S6L5.3C1] Due Medicare Actual				
2027.00	DUE TO/FROM MEDICARE	35,439.19	35,439.19	
Subtotal [S6L5.3C1D] Due Medicare Actual		35,439.19	35,439.19	
Total [S6L5.3C1]	Due to Insurance Payers	155,153.01	35,439.19	
Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities				
Subgroup : [S6L5.7C1] Accrued Salaries				
2022.00	ACCRUED PAYROLL	(293,218.77)	(253,630.56)	
2191.00	ACCRUED VACATION	(184,602.82)	(148,631.15)	
2192.00	ACCRUED SICK/PERSONAL	0.00	(15,120.77)	
Subtotal [S6L5.7C1A] Accrued Salaries		(477,821.59)	(417,382.48)	
Subgroup : [S6L5.7C1] Accrued Payroll Taxes Payable				
2214.00	ACCRUED PAYROLL TAXES	(40,449.34)	(61,701.74)	
Subtotal [S6L5.7C1C] Accrued Payroll Taxes Payable		(40,449.34)	(61,701.74)	

Subgroup : [S6L5.7C1] Other Payroll Liabilities			
2218.10	403B WITHHOLDINGS	(5,783.42)	(2,411.11)
Subtotal [S6L5.7C1D] Other Payroll Liabilities		(5,783.42)	(2,411.11)
Total [S6L5.7C1] Accrued Salaries & Payroll Liabilities		(524,054.35)	(481,495.33)
Group : [S6L5.9C1] Accrued Interest Payable			
Subgroup : None			
2270.00	ACCRUED INT PAYABLE	0.00	(18,374.00)
Subtotal : None		0.00	(18,374.00)
Total [S6L5.9C1] Accrued Interest Payable		0.00	(18,374.00)
Group : [S6L5.10C1] Other Current Liabilities			
Subgroup : None			
2400.00	FAIR VALUE OF INT SWAP	444,489.93	615,024.31
Subtotal : None		444,489.93	615,024.31
Total [S6L5.10C1] Other Current Liabilities		444,489.93	615,024.31
Group : [S6L6.1C1] Mortgage Payable			
Subgroup : None			
2170.00	SHORT TERM A BOND	(512,815.00)	(493,379.00)
2310.30	1ST MORTGAGE (A BOND)	(13,336,434.09)	(13,865,039.35)
Subtotal : None		(13,849,249.09)	(14,358,418.35)
Total [S6L6.1C1] Mortgage Payable		(13,849,249.09)	(14,358,418.35)
			(509,169.26)
Group : [S6L6.2C1] Due to Related Parties, Subsidiaries & Affiliates			
Subgroup : None			
2120.00	DUE TO/FROM LUTHERAN REHAB	(400.00)	0.00
2135.00	DUE TO/FROM ASCENTRIA	(511,048.00)	(521,198.00)
Subtotal : None		(511,448.00)	(521,198.00)
Total [S6L6.2C1] Due to Related Parties, Subsidiaries &		(511,448.00)	(521,198.00)
Group : [S6L8B.4C1] Owners Equity Balance-Retained Earnings			
Subgroup : None			
2650.00	RETAINED EARNINGS	(8,720,379.24)	(7,135,550.68)
Subtotal : None		(8,720,379.24)	(7,135,550.68)
Total [S6L8B.4C1] Owners Equity Balance-Retained Earnings		(8,720,379.24)	(7,135,550.68)
			-8694621 (25,758.24)
Group : [S2L1.1C1] Private Pay			
Subgroup : None			
3021.00	REVENUE PRIVATE	(643,945.00)	(788,715.00)
Subtotal : None		(643,945.00)	(788,715.00)
Total [S2L1.1C1] Private Pay		(643,945.00)	(788,715.00)
Group : [S2L1.2C1] Commerical Managed Care			
Subgroup : None			
3026.11	REVENUE UHP SCO	(75,380.00)	0.00
3031.00	REVENUE UHP HMO/PPO	(19,730.00)	(38,715.00)
3803.13	CONT ADJ UHP SCO	29,795.60	0.00
3806.00	CONT ADJ UHP	(3,576.00)	(9,826.00)
Subtotal : None		(68,890.40)	(48,541.00)
Total [S2L1.2C1] Commerical Managed Care		(68,890.40)	(48,541.00)
Group : [S2L1.4C1] Medicare-Fee-For-Service			
Subgroup : None			
3022.00	REVENUE MEDICARE A	(1,038,435.00)	(1,369,435.00)
3077.00	REVENUE OTHER MEDICAID ADD ON	(3,350.00)	(42,900.00)
3802.00	CONT ADJ PART A	(532,146.95)	(827,113.09)
3802.10	2% MEDICARE REDUCTION	27,059.19	19,361.04
3805.10	2% MEDICARE B REDUCTION	2,956.91	2,293.44
Subtotal : None		(1,543,915.85)	(2,217,793.61)
Total [S2L1.4C1] Medicare-Fee-For-Service		(1,543,915.85)	(2,217,793.61)
Group : [S2L1.5C1] Medicare Managed Care (Part C)			
Subgroup : None			
3026.14	REVENUE NEIGHBORHOOD HP SKILL	652,760.00	0.00
3026.16	REVENUE BMC HEALTHNET SKILLED	276,475.00	(60,385.00)
3030.00	REVENUE MANAGED CARE SKILLED	(1,965,319.48)	(1,457,245.00)

3803.16	CONT ADJ NEIGHBORHOOD HP SKILL	6,240.00	0.00
3808.00	CONT ADJ MGD CARE	280,033.55	215,435.85
3811.00	CONT ADJ BMC SKILLED	30,521.00	8,407.50
3812.00	CONT ADJ CCA SKILLED	19,179.06	5,896.60
3814.00	CONT ADJ NETWORK HEALTH SKILL	0.00	(49.31)
Subtotal : None		(700,110.87)	(1,287,939.36)
Total [S2L1.5C1]	Medicare Managed Care (Part C)	(700,110.87)	(1,287,939.36)

Group : [S2L1.6C1] MassHealth Fee-for-Service			
Subgroup : None			
3023.00	REVENUE MEDICAID	(9,759,953.47)	(9,794,981.00)
3076.00	REVENUE BEHAVIORAL ADD ON	(549,303.40)	(131,250.00)
3803.00	CONT ADJ MEDICAID	3,754,561.99	3,445,870.04
Subtotal : None		(6,554,694.88)	(6,480,360.96)
Total [S2L1.6C1]	MassHealth Fee-for-Service	(6,554,694.88)	(6,480,360.96)

Group : [S2L1.7C1] MassHealth Managed Care			
Subgroup : None			
3026.00	REVENUE NAVICARE SCO	22,900.00	0.00
3026.15	REVENUE CCA SKILLED	356,430.00	(164,720.00)
3026.24	REVENUE MANAGED CARE CUSTODI	(1,019,414.11)	(907,250.00)
3803.12	CONT ADJ NAVICARE SCO	799.80	0.00
3803.15	CONT ADJ MANAGED CARE	0.00	0.45
3815.00	CONT ADJ NETWORK HEALTH CUST	92,525.00	92,420.00
3816.00	CONT ADJ MGD CARE CUSTODIAL	320,744.75	281,244.98
Subtotal : None		(226,014.56)	(698,304.57)
Total [S2L1.7C1]	MassHealth Managed Care	(226,014.56)	(698,304.57)

Group : [S2L1.8C1] Senior Care Options			
Subgroup : None			
3026.17	REVENUE CCA SCO CUSTODIAL	(1,725,012.40)	(1,124,145.00)
3027.14	REVENUE NEIGHBORHOOD CUST	(8,160.00)	0.00
3027.16	REVENUE BMC HEALTHNET CUST	221,060.00	(234,825.00)
3027.18	REVENUE NETWORK HEALTH CUST	(260,115.00)	(172,420.00)
3803.17	CONT ADJ NEIGHBORHOOD HP CUS1	2,210.00	0.00
3811.10	CONT ADJ BMC CUSTODIAL	249,058.00	143,044.76
3812.10	CONT ADJ CCA SCO CUSTODIAL	590,206.37	405,485.56
Subtotal : None		(930,753.03)	(982,859.68)
Total [S2L1.8C1]	Senior Care Options	(930,753.03)	(982,859.68)

Group : [S2L1.9C1] Care One			
Subgroup : None			
3029	REVENUE HOSPICE	(384,968.54)	0.00
3029.00	REVENUE HOSPICE	(968,777.53)	(328,180.00)
3803.10	CONT ADJ HOSPICE	221,249.00	95,910.94
Subtotal : None		(1,132,497.07)	(232,269.06)
Total [S2L1.9C1]	Care One	(1,132,497.07)	(232,269.06)

Group : [S2L1.10C1] Pace			
Subgroup : None			
3815	CONT ADJ NETWORK HEALTH CUST	(366,779.95)	0.00
Subtotal : None		(366,779.95)	0.00
Total [S2L1.10C1]	Pace	(366,779.95)	0.00

Group : [S2L1.12C1] Medicaid Patient Paid Amount			
Subgroup : None			
3022.6	Medicaid Resource Revenue	(805,189.00)	(701,219.00)
Subtotal : None		(805,189.00)	(701,219.00)
Total [S2L1.12C1]	Medicaid Patient Paid Amount	(805,189.00)	(701,219.00)

Group : [S2L1.14C1] Veterans & Other Public			
Subgroup : None			
3027.00	REVENUE VA	(1,130,870.00)	(625,395.00)
3813.00	CONT ADJUST VA	273,227.18	136,137.92
Subtotal : None		(857,642.82)	(489,257.08)
Total [S2L1.14C1]	Veterans & Other Public	(857,642.82)	(489,257.08)

Group : [S2L1.1C2] Ancillary-Private Pay

Subgroup : None			
3730.10	LAB PRIVATE	(127.29)	0.00
3742.10	PHYS THER PRIVATE	0.00	(89.18)
3743.10	OCCUP THER PRIVATE	(33.35)	(102.63)
Subtotal : None		(160.64)	(191.81)
Total [S2L1.1C2] Ancillary-Private Pay		(160.64)	(191.81)

Group : [S2L1.2C2] Ancillary-Commerical Managed Care			
Subgroup : None			
3725.80	PHARMACY MGD CARE	(53,049.77)	(46,375.88)
3726.80	IV THER MGD CARE	(5,625.95)	(1,375.96)
3730.80	LAB MGD CARE	(10,549.46)	(10,366.09)
3732.80	RADIOLOGY MGD CARE	(2,137.00)	(2,112.00)
3742.80	PHYS THER MGD CARE	(132,310.70)	(145,691.71)
3743.80	OCCUP THER MGD CARE	(134,777.37)	(149,058.19)
3744.80	SPEECH/LANG MGD CARE	(30,352.55)	(13,352.81)
3808.01	CONT ADJ MGD CARE ANCILLARIES	368,438.92	368,332.64
Subtotal : None		(363.88)	0.00
Total [S2L1.2C2] Ancillary-Commerical Managed Care		(363.88)	0.00

Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service			
Subgroup : None			
3725.10	PHARMACY PRIVATE	(1,283.36)	0.00
3725.20	PHARMACY PART A	(41,897.27)	(62,844.33)
3725.30	PHARMACY MEDICAID	(27,898.04)	(500.60)
3725.70	PHARMACY VA	(40,818.69)	(25,957.81)
3726.20	IV THER PART A	(2,626.36)	(480.00)
3726.70	IV THER VA	0.00	(456.00)
3730.20	LAB PART A	(10,386.98)	(11,192.86)
3730.30	LAB MEDICAID	(494.64)	(129.04)
3730.70	LAB VA	(4,239.76)	(3,066.48)
3732.20	RADIOLOGY PART A	(2,377.00)	(3,131.00)
3732.70	RADIOLOGY VA	(1,440.00)	(716.00)
3742.20	PHYS THER PART A	(108,158.69)	(160,662.48)
3742.30	PHYS THER MEDICAID	(5,687.23)	(9,475.32)
3742.50	PHYS THER PART B	(72,218.32)	(88,363.85)
3742.60	PHYS THER MGD CARE PART B	(22,201.07)	(32,467.18)
3742.70	PHYS THER VA	(37,534.76)	(21,192.19)
3743.20	OCCUP THER PART A	(129,672.39)	(165,703.58)
3743.30	OCCUP THER MEDICAID	(8,948.04)	(11,620.75)
3743.50	OCCUP THER PART B	(115,749.71)	(85,943.41)
3743.60	OCCUP THER MGD CARE PART B	(22,480.12)	(19,168.49)
3743.70	OCCUP THER VA	(39,723.84)	(22,297.39)
3744.20	SPEECH/LANG PART A	(43,816.44)	(25,484.55)
3744.30	SPEECH/LANG MEDICAID	(4,145.63)	(1,658.70)
3744.50	SPEECH/LANG PART B	(24,070.57)	(24,699.48)
3744.60	SPEECH/LANG MGD CARE PART B	(10,779.13)	(4,709.20)
3744.70	SPEECH THER VA	(15,673.29)	(5,550.04)
3773.10	EKG/ECG PRIVATE	0.00	67.00
3801.00	CONT ADJ PRIVATE	(0.86)	50,652.83
3802.01	CONT ADJ PART A ANCILLARIES	338,935.13	429,498.80
3805.00	CONT ADJ PART B	31,638.38	21,456.44
3807.00	CONT ADJ MGD CARE PART B	(198.25)	4,520.40
Subtotal : None		(423,946.93)	(281,275.26)
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(423,946.93)	(281,275.26)

Group : [S2L3.2C1] Endowment & Other Non Recoverable Revenue			
Subgroup : None			
3032.00	REVENUE MASS. COVID SICK PAY	0.00	(42,081.18)
3034.00	REVENUE COVID TESTING	(168,562.52)	(268,450.52)
3079.00	REVENUE MEDICAID STIMULUS	0.00	(399,777.35)
9052.00	PPP LOAN FORGIVENESS	0.00	(8,495.00)
Subtotal : None		(168,562.52)	(718,804.05)
Total [S2L3.2C1] Endowment & Other Non Recoverabl		(168,562.52)	(718,804.05)

Group : [S2L3.5C1] Recovery of Bad Debts			
Subgroup : None			
3165.00	MEDICARE BAD DEBT RECOVERY	0.00	(14,056.00)

Subtotal : None		0.00	(14,056.00)
Total [S2L3.5C1]	Recovery of Bad Debts	0.00	(14,056.00)
Group : [S2L3.6C1]	Prior Year Retroactive Revenue		
Subgroup : None			
8050.00	PRIOR YEAR ADJUSTMENTS	(23,278.07)	13,798.22
Subtotal : None		(23,278.07)	13,798.22
Total [S2L3.6C1]	Prior Year Retroactive Revenue	(23,278.07)	13,798.22
Group : [S2L3.7C1]	Interest Income		
Subgroup : None			
3180.00	REVENUE INTEREST	(5,276.87)	(482.48)
9050.00	CHANGE FAIR VAL INT RATE SWAP	170,538.38	(1,345,946.71)
Subtotal : None		165,261.51	(1,346,429.19)
Total [S2L3.7C1]	Interest Income	165,261.51	(1,346,429.19)
Group : [S2L3.9C1]	Administrative & General Recoverable Income		
Subgroup : None			
3190.00	OTHER INCOME	(38,436.48)	(3,268.59)
Subtotal : None		(38,436.48)	(3,268.59)
Total [S2L3.9C1]	Administrative & General Recoverable	(38,436.48)	(3,268.59)
Group : [S2L3.11C1]	Variable Recoverable Income		
Subgroup : None			
3145.00	REVENUE MEDICAL RECORDS	(163.10)	0.00
3147.00	REVENUE TELEPHONE	(180.00)	(260.80)
3148.00	REVENUE TV	(2,380.00)	(3,063.10)
3153.00	PURCHASE DISCOUNTS	(18,863.85)	(21,726.57)
Subtotal : None		(21,586.95)	(25,050.47)
Total [S2L3.11C1]	Variable Recoverable Income	(21,586.95)	(25,050.47)
Group : [S3L1.1C1]	Director of Nurses Salary		
Subgroup : None			
6020.00	SALARY DIRECTOR OF NURSING	165,915.30	132,869.88
6021.00	CONTRA SALARY DON	0.00	1,293.84
Subtotal : None		165,915.30	134,163.72
Total [S3L1.1C1]	Director of Nurses Salary	165,915.30	134,163.72
Group : [S3L1.7C1]	Registered Nurses Salaries		
Subgroup : None			
6022.00	SALARIES NSG SUPERVISOR	309,567.37	407,014.24
6030.10	SALARIES RN	325,907.60	397,468.49
6030.15	RN OVERTIME	33,338.42	0.00
6030.18	RN BONUS	19,398.97	0.00
Subtotal : None		688,212.36	804,482.73
Total [S3L1.7C1]	Registered Nurses Salaries	688,212.36	804,482.73
Group : [S3L1.12C1]	Licensed Practical Nurses Salary		
Subgroup : None			
6040.10	SALARIES LPN	1,652,517.89	1,925,681.76
6040.15	LPN OVERTIME	406,707.78	0.00
6040.18	LPN BONUS	64,147.07	0.00
Subtotal : None		2,123,372.74	1,925,681.76
Total [S3L1.12C1]	Licensed Practical Nurses Salary	2,123,372.74	1,925,681.76
Group : [S3L1.17C1]	Certified Nurses Aides Salaries		
Subgroup : None			
6050.10	SALARIES CNA	2,008,808.86	1,995,202.20
6050.15	CNA OVERTIME	242,941.39	0.00
6050.18	CNA BONUS	20,806.18	0.00
6060.00	SALARIES REHAB AIDES	11,075.96	10,754.35
Subtotal : None		2,283,632.39	2,005,956.55
Total [S3L1.17C1]	Certified Nurses Aides Salaries	2,283,632.39	2,005,956.55
Group : [S3L2.1C1]	Administration Salaries		
Subgroup : [S3L2.1C1]	Administrator Salaries		
4110.00	SALARY ADMINISTRATOR	111,718.27	170,769.21
4111.00	CONTRA SAL ADMINISTRATOR	60,311.21	31,155.84

Subtotal [S3L2.1C1A] Administrator Salaries		172,029.48	201,925.05
Total [S3L2.1C1]	Administration Salaries	172,029.48	201,925.05
Group : [S3L2.7C1] Clerical Staff Salaries			
Subgroup : None			
4114.00	SALARIES ADMISSIONS	125,386.39	113,644.30
4115.00	CONTRA SAL ADMISSIONS	29,197.40	51,835.68
4140.00	SALARIES CLERICAL	276,721.24	297,969.53
4141.00	CONTRA CLERICAL SALARIES	21,264.57	3,323.20
Subtotal : None		452,569.60	466,772.71
Total [S3L2.7C1]	Clerical Staff Salaries	452,569.60	466,772.71
Group : [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping Services			
Subgroup : None			
4150.00	PAYROLL SERVICES	21,562.36	21,904.69
4151.00	BILLING/COMP SERVICES	108,822.35	90,749.22
Subtotal : None		130,384.71	112,653.91
Total [S3L2.11C1]	Electronic Data Processing, Payroll &	130,384.71	112,653.91
Group : [S3L2.12C1] Office Supplies			
Subgroup : None			
4158.00	BANK CHARGES	28,892.21	5,686.89
4249.00	POSTAGE	9,776.14	10,515.93
4250.00	OFFICE SUPP & EXP	30,792.92	37,760.24
Subtotal : None		69,461.27	53,963.06
Total [S3L2.12C1]	Office Supplies	69,461.27	53,963.06
Group : [S3L2.13C1] Telecommunications (e.g. Internet & Phone)			
Subgroup : None			
4261.00	TELEPHONE	41,698.72	154,543.74
Subtotal : None		41,698.72	154,543.74
Total [S3L2.13C1]	Telecommunications (e.g. Internet & P	41,698.72	154,543.74
Group : [S3L2.15C1] Travel, Conventions & Meetings			
Subgroup : None			
4280.00	TRAVEL/CONV/MEETINGS	17,828.05	13,862.24
4281.00	MOTOR VEHICLE EXPENSE	0.00	6,610.86
4439.00	SEMINARS/INSERVICES	240.00	200.00
Subtotal : None		18,068.05	20,673.10
Total [S3L2.15C1]	Travel, Conventions & Meetings	18,068.05	20,673.10
Group : [S3L2.16C1] Advertising: Help Wanted			
Subgroup : None			
4295.00	ADVERTISING HELP WANTED	67,710.87	44,349.58
Subtotal : None		67,710.87	44,349.58
Total [S3L2.16C1]	Advertising: Help Wanted	67,710.87	44,349.58
Group : [S3L2.17C1] Licenses & Dues: Patient Care Related Portion			
Subgroup : None			
4301.00	LIC & DUES PT RELATED	5,457.33	2,385.98
Subtotal : None		5,457.33	2,385.98
Total [S3L2.17C1]	Licenses & Dues: Patient Care Relate	5,457.33	2,385.98
Group : [S3L2.19C1] Accounting Services (not related to Appeals)			
Subgroup : None			
4360.00	ACCOUNTING OTHER	38,716.50	36,000.00
Subtotal : None		38,716.50	36,000.00
Total [S3L2.19C1]	Accounting Services (not related to A	38,716.50	36,000.00
Group : [S3L2.20C1] Insurance: Malpractice & General Liability			
Subgroup : None			
4420.00	GEN/PROF LIAB INS	111,461.69	75,434.14
Subtotal : None		111,461.69	75,434.14
Total [S3L2.20C1]	Insurance: Malpractice & General Liat	111,461.69	75,434.14
Group : [S3L2.21C1] Insurance: Dept of Unemployment Assistance (DUA) Claims			
Subgroup : None			

4400.10	UNEMPLOYMENT CLAIMS	7,498.27	5,257.15
Subtotal : None		7,498.27	5,257.15
Total [S3L2.21C1]	Insurance: Dept of Unemployment As	7,498.27	5,257.15

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

Subgroup : None			
4251.00	PROF SERVICE	3,906.50	18,315.22
4259.00	MISCELLANEOUS EXPENSE	1,696.63	6,989.70
4528.10	AMORTIZATION OF GOODWILL	400,001.63	399,998.31
Subtotal : None		405,604.76	425,303.23
Total [S3L2.22C1]	Other A & G Expenses	405,604.76	425,303.23

Group : [S3L2B.1C1] Advertising Marketing

Subgroup : None			
4294.00	MARKETING	4,517.55	1,745.34
4298.00	ADVERTISING PROMOTIONAL	4,252.97	9,369.42
Subtotal : None		8,770.52	11,114.76
Total [S3L2B.1C1]	Advertising Marketing	8,770.52	11,114.76

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

Subgroup : None			
4302.00	LIC & DUES NOT PT RELATED	13,361.56	14,314.68
Subtotal : None		13,361.56	14,314.68
Total [S3L2B.2C1]	Licenses & Dues Not Patient Related t	13,361.56	14,314.68

Group : [S3L2B.5C1] Legal: Resident Care

Subgroup : None			
4370.10	LEGAL/GUARDIAN FEES/PT RELATED	18,346.66	16,631.51
Subtotal : None		18,346.66	16,631.51
Total [S3L2B.5C1]	Legal: Resident Care	18,346.66	16,631.51

Group : [S3L2B.6C1] Legal: Other

Subgroup : None			
4370.00	LEGAL	65,644.10	16,491.25
Subtotal : None		65,644.10	16,491.25
Total [S3L2B.6C1]	Legal: Other	65,644.10	16,491.25

Group : [S3L2B.8C1] Management Company Fees

Subgroup : None			
4160.00	MANAGEMENT FEES	714,163.37	823,703.34
8060.00	REG SAL/BEN ADMIN OTHER	314,644.00	0.00
8061.00	REG SAL/BEN RN	225,301.00	0.00
8062.00	REG SUPPLIES & EXPENSE	3,200.00	0.00
8063.00	REG PURCHASED SERVICE RN	87,356.00	0.00
8064.00	REG TRAVEL	22,465.00	0.00
8070.00	TEMP REG EXP CONCESSION	(435,364.00)	0.00
Subtotal : None		931,765.37	823,703.34
Total [S3L2B.8C1]	Management Company Fees	931,765.37	823,703.34

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

Subgroup : None			
4257.00	LATE CHARGES	68.48	330.05
4258.00	FINES & PENALTIES	0.00	143,153.00
Subtotal : None		68.48	143,483.05
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including I	68.48	143,483.05

Group : [S3L2B.14C1] Bad Debt Expenses

Subgroup : None			
8010.00	BAD DEBTS	113,638.00	96,500.20
Subtotal : None		113,638.00	96,500.20
Total [S3L2B.14C1]	Bad Debt Expenses	113,638.00	96,500.20

Group : [S3L2B.15C1] User Fee Assessment

Subgroup : None			
4161.00	USER FEES MEDICAID	927,892.56	817,268.43
Subtotal : None		927,892.56	817,268.43
Total [S3L2B.15C1]	User Fee Assessment	927,892.56	817,268.43

Group : [S3L3.1C1] Staff Development Coordinator Salaries			
Subgroup : None			
4306.00	SALARIES STAFF DEVELOPMENT	27,923.29	76,811.54
Subtotal : None		27,923.29	76,811.54
Total [S3L3.1C1] Staff Development Coordinator Salaries		27,923.29	76,811.54
Group : [S3L3.5C1] Plant Operations: Salaires			
Subgroup : None			
5105.00	SALARIES PLANT	115,874.12	114,455.32
5106.00	CONTRA SAL MAINT	22,716.00	26,402.00
Subtotal : None		138,590.12	140,857.32
Total [S3L3.5C1] Plant Operations: Salaires		138,590.12	140,857.32
Group : [S3L3.8C1] Plant Operations: Purchased Service			
Subgroup : None			
5110.00	PURCH SERV PLANT	124,997.98	129,889.82
Subtotal : None		124,997.98	129,889.82
Total [S3L3.8C1] Plant Operations: Purchased Service		124,997.98	129,889.82
Group : [S3L3.9C1] Plant Operations: Supplies & Expenses			
Subgroup : None			
5115.00	SUPP & EXP PLANT	42,317.99	39,570.61
Subtotal : None		42,317.99	39,570.61
Total [S3L3.9C1] Plant Operations: Supplies & Expenses		42,317.99	39,570.61
Group : [S3L3.10C1] Plant Operatins: Utilities			
Subgroup : None			
5121.00	ELECTRICITY	101,356.22	95,270.58
5122.00	WATER & SEWERAGE	72,288.51	71,690.60
5124.00	GAS	56,637.52	43,800.33
Subtotal : None		230,282.25	210,761.51
Total [S3L3.10C1] Plant Operatins: Utilities		230,282.25	210,761.51
Group : [S3L3.13C1] Dietician: Salaries			
Subgroup : None			
5231.00	SALARIES DIETICIAN	71,355.84	87,723.33
5232.00	CONTRA SALARY DIETICIAN	(33,649.66)	(62,651.16)
Subtotal : None		37,706.18	25,072.17
Total [S3L3.13C1] Dietician: Salaries		37,706.18	25,072.17
Group : [S3L3.18C1] Dietary: Salaries			
Subgroup : None			
5205.00	SALARIES DIETARY	378,790.21	361,124.62
Subtotal : None		378,790.21	361,124.62
Total [S3L3.18C1] Dietary: Salaries		378,790.21	361,124.62
Group : [S3L3.21C1] Dietary: Food			
Subgroup : None			
5220.00	RAW FOOD	253,851.13	240,899.05
Subtotal : None		253,851.13	240,899.05
Total [S3L3.21C1] Dietary: Food		253,851.13	240,899.05
Group : [S3L3.23C1] Dietary: Supplies & Expenses			
Subgroup : None			
5235.00	SUPP & EXP DIETARY	24,081.26	23,689.80
Subtotal : None		24,081.26	23,689.80
Total [S3L3.23C1] Dietary: Supplies & Expenses		24,081.26	23,689.80
Group : [S3L3.24C1] Housekeeping / Laundry: Salaries			
Subgroup : [S3L3.24C] Housekeeping Salries			
5410.00	SALARIES HOUSEKEEPING	320,745.21	295,817.15
Subtotal [S3L3.24C1A] Housekeeping Salries		320,745.21	295,817.15
Subgroup : [S3L3.24C] Laundry Salaries			
5310.00	SALARIES LAUNDRY	97,081.99	97,427.20
Subtotal [S3L3.24C1E] Laundry Salaries		97,081.99	97,427.20
Total [S3L3.24C1] Housekeeping / Laundry: Salaries		417,827.20	393,244.35

Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense

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

5420.00	SUPP & EXP HOUSEKEEPING	33,901.66	26,329.18
Subtotal [S3L3.28C1A] Housekeeping Supplies & Expenses		33,901.66	26,329.18

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

5330.00	SUPP & EXP LAUNDRY	8,574.32	8,640.00
Subtotal [S3L3.28C1E] Laundry Supplies & Expense		8,574.32	8,640.00

Total [S3L3.28C1]	Housekeeping / Laundry: Supplies &	42,475.98	34,969.18
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Group : [S3L3.29C1] Housekeepong / Laundry: Linen & Bedding

Subgroup : None

5340.00	LAUNDRY-LINEN & BEDDING	11,796.25	7,494.45
Subtotal : None		11,796.25	7,494.45
Total [S3L3.29C1]	Housekeepong / Laundry: Linen & Bed	11,796.25	7,494.45

Group : [S3L3.31C1] Quality Assurance (QA) Professional: Salaires

Subgroup : None

6025.00	SALARIES QA/PROGRAM DIRECTOR	169,505.62	123,162.10
Subtotal : None		169,505.62	123,162.10
Total [S3L3.31C1]	Quality Assurance (QA) Professional:	169,505.62	123,162.10

Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries

Subgroup : None

6062.00	SALARY SCHEDULER	59,681.33	78,518.24
6505.00	SALARIES MEDICAL RECORDS	67,938.46	70,657.04
Subtotal : None		127,619.79	149,175.28
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salari	127,619.79	149,175.28

Group : [S3L3.39C1] Unit Clerks & Medical Records: Purchased Service

Subgroup : None

6535.00	MEDICAL RECORDS CONSULT	1,470.00	1,439.91
Subtotal : None		1,470.00	1,439.91
Total [S3L3.39C1]	Unit Clerks & Medical Records: Purch	1,470.00	1,439.91

Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries

Subgroup : [S3L3.40C] MMQ Salaries

6506.00	SALARIES MMQ NURSE	29,187.31	52,591.74
6506.10	MMQ CONTRA SALARY	10,812.80	12,446.40
Subtotal [S3L3.40C1A] MMQ Salaries		40,000.11	65,038.14

Subgroup : [S3L3.40C] MDS Salaries

6026.00	SALARIES MDS/CASE MNGR	210,246.66	205,447.80
6026.10	CONTRA SALARIES MDS/CASE MGR	0.00	2,763.60
Subtotal [S3L3.40C1E] MDS Salaries		210,246.66	208,211.40

Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) E	250,246.77	273,249.54
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Group : [S3L3.43C1] MMQ Evaluation Nurse/MDS Coordinator: Purchased Service

Subgroup : [S3L3.43C] MDS Purchase Service

6502.00	NURSING CONSULTANT	130,639.40	43,025.67
6503.00	MDS/PPS CONSULTANTS	8,000.00	8,000.00
Subtotal [S3L3.43C1E] MDS Purchase Service		138,639.40	51,025.67

Total [S3L3.43C1]	MMQ Evaluation Nurse/MDS Coordina	138,639.40	51,025.67
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Group : [S3L3.48C1] Social Service Worker: Salaries

Subgroup : None

6810.00	SALARIES SOCIAL SERVICE	152,880.03	143,396.47
Subtotal : None		152,880.03	143,396.47
Total [S3L3.48C1]	Social Service Worker: Salaries	152,880.03	143,396.47

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

Subgroup : None

7842.00	PURCH SVC REHAB CONSULTANT	10,727.00	4,182.00
Subtotal : None		10,727.00	4,182.00

Total [S3L3.59C1]	Indirect Restorative Therapy: Consult:	10,727.00	4,182.00
Group : [S3L3.60C1]	Direct Restorative Therapy: Salaries		
Subgroup : None			
7842.39	REHAB MANAGER	114,369.94	113,730.20
7842.40	CONTRA SALARIES REHAB MNGT	714.00	8,055.85
7842.62	SALARIES PT	95,390.87	167,996.92
7842.68	PURCHASE SERVICES PT	37,962.40	0.00
7842.69	CONTRA SALARIES PT	(4,345.92)	(6,235.41)
7842.70	CONTRA SALARIES PTA	776.10	0.00
7842.72	SALARIES PTA	20,853.04	24,942.37
7843.62	SALARIES OT	170,750.36	151,031.42
7843.69	CONTRA SALARIES OT	4,613.98	17,077.32
7843.70	CONTRA SALARIES COTA	(637.97)	0.00
7843.72	SALARIES COTA	17,412.49	15,809.30
7844.62	SALARIES SLP	48,396.49	29,320.39
7844.69	CONTRA SALARIES SLP	5,930.54	3,366.36
Subtotal : None		512,186.32	525,094.72
Total [S3L3.60C1]	Direct Restorative Therapy: Salaries	512,186.32	525,094.72
Group : [S3L3.62C1]	Direct Restorative Therapy: Consultants		
Subgroup : None			
7842.79	PHYS THER SUPPLIES	1,999.28	144.86
7843.20	OCCUP THER PART A	0.00	386.96
7844.20	SPEECH/LANG PART A	360.00	0.00
7844.30	SPEECH/LANG MEDICAID	350.00	0.00
7844.50	SPEECH/LANG PART B	0.00	104.56
Subtotal : None		2,709.28	636.38
Total [S3L3.62C1]	Direct Restorative Therapy: Consultan	2,709.28	636.38
Group : [S3L3.64C1]	Recreational Therapy/Activities: Salaries		
Subgroup : None			
7021.00	SALARIES ACTIVITIES	174,646.94	175,600.69
Subtotal : None		174,646.94	175,600.69
Total [S3L3.64C1]	Recreational Therapy/Activities: Salari	174,646.94	175,600.69
Group : [S3L3.67C1]	Recreational Therapy/Activities: Purchased Service		
Subgroup : None			
5125.00	CABLE TELEVISION	7,412.26	7,243.54
7022.00	PURCH SERV ACTIVITIES	3,494.91	4,325.00
Subtotal : None		10,907.17	11,568.54
Total [S3L3.67C1]	Recreational Therapy/Activities: Purc	10,907.17	11,568.54
Group : [S3L3.68C1]	Recreational Therapy/Activities: Supplies & Expenses		
Subgroup : None			
7023.00	SUPP & EXP ACTIVITIES	3,147.87	5,731.07
Subtotal : None		3,147.87	5,731.07
Total [S3L3.68C1]	Recreational Therapy/Activities: Supp	3,147.87	5,731.07
Group : [S3L3.79C1]	Variable Other Required Education		
Subgroup : None			
4252.00	TUITION & EDUCATION	1,510.00	1,300.00
Subtotal : None		1,510.00	1,300.00
Total [S3L3.79C1]	Variable Other Required Education	1,510.00	1,300.00
Group : [S3L3.82C1]	Physician Services: Medical Director		
Subgroup : None			
6511.00	MEDICAL DIRECTOR	24,000.00	33,000.00
6512.00	SUB-ACUTE MEDICAL DIRECTOR	9,000.00	0.00
Subtotal : None		33,000.00	33,000.00
Total [S3L3.82C1]	Physician Services: Medical Director	33,000.00	33,000.00
Group : [S3L3.85C1]	Physician Services: Employee Physicals		
Subgroup : None			
6514.00	EMPLOYEE PHYSICALS	6,774.68	5,637.50
Subtotal : None		6,774.68	5,637.50
Total [S3L3.85C1]	Physician Services: Employee Physic	6,774.68	5,637.50

Group : [S3L3.87C1] Legend Drugs

Subgroup : None

7825.10	PHARMAY PRIVATE	0.00	35.12
7825.20	PHARMACY PART A	46,398.57	61,392.02
7825.30	PHARMACY MEDICAID	33,155.95	41,424.64
7825.70	PHARMACY VA	37,550.91	26,690.27
7825.80	PHARMACY MGD CARE	46,261.16	50,204.74
7826.20	IV THER PART A	1,065.31	1,800.74
7826.30	IV THER MEDICAID	2,275.00	528.00
7826.70	IV THER VA	0.00	2,365.39
7826.80	IV THER MGD CARE	4,248.48	1,569.17
7827.20	MED/SURG PART A	2,801.28	3,090.48
7827.30	MED/SURG MEDICAID	550.00	298.57
7827.70	MED/SURG VA	10,555.17	6,583.81
7827.80	MED/SURG MGD CARE	359.00	95.86
7830.10	LAB PRIVATE	244.49	0.00
7830.20	LAB PART A	13,469.49	16,443.43
7830.30	LAB MEDICAID	8,881.82	6,113.94
7830.70	LAB VA	4,723.62	3,243.25
7830.80	LAB MGD CARE	12,694.75	10,797.23
7832.20	RADIOLOGY PART A	4,037.67	4,584.54
7832.22	RADIOLOGY EVERCARE A	0.00	83.69
7832.30	RADIOLOGY MEDICAID	413.46	464.82
7832.70	RADIOLOGY VA	1,638.22	922.80
7832.80	RADIOLOGY MGD CARE	2,226.22	2,274.45
7841.10	RESP THER/02 PRIVATE	151.45	0.00
7841.30	RESP THER/02 MEDICAID	732.86	1,798.84
7841.78	RESP THER/02 SUPPLIES	12,733.71	11,767.43
7854.20	AMBULANCE PART A	41,352.36	48,410.65
7854.30	AMBULANCE MEDICAID	2,963.02	13,261.73
7854.70	AMBULANCE VA	0.00	107.00
7854.80	AMBULANCE MGD CARE	1,904.88	2,084.41
7894.20	COMP MED EQUIP PART A	6,536.00	4,758.00
7894.30	COMP MED EQUIP MEDICAID	5,107.30	2,809.53
7894.80	COMP MED EQUIP MGD CARE	5,190.00	9,023.14
Subtotal : None		310,222.15	335,027.69
Total [S3L3.87C1] Legend Drugs		310,222.15	335,027.69

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

Subgroup : None

4427.00	COVID TESTING	0.00	171,720.00
6522.00	SUPP & EXP NURSING	263,734.31	233,786.87
7843.79	OCCUP THER SUPPLIES	1,463.86	1,911.12
Subtotal : None		265,198.17	407,417.99
Total [S3L3.89C1] House Supplies Not Resold		265,198.17	407,417.99

Group : [S3L3.92C1] Pharmacy Consultant

Subgroup : None

6530.00	PHARMACY CONSULTANT	3,195.00	2,880.00
Subtotal : None		3,195.00	2,880.00
Total [S3L3.92C1] Pharmacy Consultant		3,195.00	2,880.00

Group : [S3L4.1C1] Depreciaton

Subgroup : [S3L4.1C1] Building Depreciation

4550.00	DEPREC BUILDING	463,749.96	463,750.72
Subtotal [S3L4.1C1A] Building Depreciation		463,749.96	463,750.72

Subgroup : [S3L4.1C1] Improvements Depreciation

4560.00	DEPREC BLDG IMPROVEMENTS	10,722.61	10,014.77
Subtotal [S3L4.1C1B] Improvements Depreciation		10,722.61	10,014.77

Subgroup : [S3L4.1C1] Equipment Depreciation

4570.00	DEPREC EQUIPMENT	74,476.27	73,966.51
4570.10	DEPREC COMPUTER EQUIPMENT	16,203.46	11,645.15
Subtotal [S3L4.1C1C] Equipment Depreciation		90,679.73	85,611.66

Subgroup : [S3L4.1C1] Software Depreciaton

4575.00	DEPREC SOFTWARE	0.00	803.69
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Subtotal [S3L4.1C1D] Software Depreciaton		0.00	803.69
Total [S3L4.1C1]	Depreciaton	565,152.30	560,180.84
Group : [S3L4.2C1] Long Term Interest Expense SNF-CR			
Subgroup : None			
4520.10	INTEREST EXPENSE BANK A BOND	560,439.32	617,470.66
4528.00	AMORT MORT ACQ COSTS	51,893.76	52,369.61
4531.00	INTEREST PPP LOAN	0.00	8,495.00
Subtotal : None		612,333.08	678,335.27
Total [S3L4.2C1]	Long Term Interest Expense SNF-CR	612,333.08	678,335.27
Group : [S3L4.6C1] Building Insurance Expense-SNF-CR			
Subgroup : None			
4590.00	INSURANCE BLDG & EQUIP	16,446.11	19,504.59
Subtotal : None		16,446.11	19,504.59
Total [S3L4.6C1]	Building Insurance Expense-SNF-CR	16,446.11	19,504.59
Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR			
Subgroup : None			
4538.00	LEASE PAYMENTS	7,122.00	7,085.45
Subtotal : None		7,122.00	7,085.45
Total [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR	7,122.00	7,085.45
Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
4415.00	GROUP HEALTH INS	343,948.76	352,060.62
4416.00	GROUP DENTAL	2,275.03	215.74
4417.00	GROUP VISION	(36.72)	131.67
4418.00	GROUP LIFE/DISABILITY	(176.13)	1,299.73
Subtotal : None		346,010.94	353,707.76
Total [CLA-53.01]	LA-Group Health/Life	346,010.94	353,707.76
Group : [CLA-53.02] LA-Employee Pensions			
Subgroup : None			
4419.00	403B MATCH	8,508.00	0.00
Subtotal : None		8,508.00	0.00
Total [CLA-53.02]	LA-Employee Pensions	8,508.00	0.00
Group : [CLA-53.03] LA-Employee Benefits			
Subgroup : None			
4153.00	CORI EXPENSE	6,376.58	5,330.76
4329.00	OTHER EMP BENEFITS	25,527.96	23,748.68
Subtotal : None		31,904.54	29,079.44
Total [CLA-53.03]	LA-Employee Benefits	31,904.54	29,079.44
Group : [CLA-53.04] LA-Payroll Taxes			
Subgroup : None			
4400.00	P/R TAXES TOTAL	637,539.70	643,247.94
Subtotal : None		637,539.70	643,247.94
Total [CLA-53.04]	LA-Payroll Taxes	637,539.70	643,247.94
Group : [CLA-53.05] LA-Workers Comp			
Subgroup : None			
4425.00	WORKERS COMP	104,872.26	109,363.02
Subtotal : None		104,872.26	109,363.02
Total [CLA-53.05]	LA-Workers Comp	104,872.26	109,363.02
NET (INCOME) LOSS		0.00	0.00
Sum of Account Groups		0.00	0.00

Tickmarks

{a}	
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