

Client: **A443291 - Mary Ann Morse Healthcare Corp.**
Engagement: **MDMC 2023 - Mary Ann Morse Healthcare Corp.**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	PP-1 12/31/2022	IMPORT 12/31/2023	JE Ref #	CAIDJE	CAID 12/31/2023
Group : [1000] Balance Sheet						
Subgroup : None						
100100.100	Cash - Operating - MAM	550,729.19	810,138.38		0.00	810,138.38
100200.100	Cash - Petty - MAM	750.00	750.00		0.00	750.00
100400.100	Corporate Account - MAM	(100.74)	(100.74)		0.00	(100.74)
100700.100	Cash - Employee Fund - MAM	5,909.42	966.83		0.00	966.83
100750.100	Resident Count Account - MAM	13,360.36	12,949.89		0.00	12,949.89
100800.100	Patient Needs Account Savings	21,261.77	22,294.02		0.00	22,294.02
100900.100	Cash - Resident Trust - MAM	0.00	(870.67)		0.00	(870.67)
111000.100	A/R - Private - MAM	66,557.40	213,295.86		0.00	213,295.86
111100.100	A/R - Pvt Pending Mass Health	229,358.38	1,012,656.37		0.00	1,012,656.37
112000.100	A/R - Medicaid	413,287.35	469,978.65		0.00	469,978.65
112100.100	A/R - Medicaid A/I	44,047.52	118,307.92		0.00	118,307.92
113000.100	A/R - Medicare Part A	253,551.17	297,821.21		0.00	297,821.21
114000.100	A/R - Medicare Part B	30,291.64	23,660.66		0.00	23,660.66
114100.100	A/R - Med B Outpatient Rehab	1,141.36	8,804.37		0.00	8,804.37
115000.100	A/R - Co-Insurance Part A	93,370.41	109,007.04		0.00	109,007.04
116000.100	A/R - Co-Insurance Part B	2,535.50	7,059.65		0.00	7,059.65
116100.100	A/R Co-Ins Part B Outpatient	587.31	2,106.05		0.00	2,106.05
117000.100	A/R - Managed Care Tufts	141,341.92	117,579.10		0.00	117,579.10
117100.100	A/R - Managed Care Harvard	14,340.00	13,680.00		0.00	13,680.00
117200.100	A/R - Managed Care Blue Cross	109,391.55	50,268.63		0.00	50,268.63
118000.100	A/R - Insurance	74,545.37	69,172.88		0.00	69,172.88
119300.100	A/R - Hospice Medicaid	114,287.35	273,583.67		0.00	273,583.67
119510.100	Contra A/R For Deferred Reven	124,668.57	97,837.54		0.00	97,837.54
119520.100	Contra Allow Pending Medicaid	(90,240.05)	(395,314.00)		0.00	(395,314.00)
120000.100	A/R - Allow For Bad Debt - MAM	(136,724.23)	(170,204.64)		0.00	(170,204.64)
133100.100	Due From Third Parties	(138.24)	(138.24)		0.00	(138.24)
139000.100	A/R - Other - MAM	1,084,401.93	1,123.58		0.00	1,123.58
151000.100	Prepaid Expenses - MAM	171,203.13	42,600.18		0.00	42,600.18
152000.100	Prepaid - Insurance - MAM	130,254.00	168,822.00		0.00	168,822.00
154200.100	Prepaid - Workers Compensation	11,999.00	16,512.00		0.00	16,512.00
156000.100	Deferred Financing Costs	0.00	143,009.93		0.00	143,009.93
156100.100	Deferred Financing Costs	221,346.01	0.00		0.00	0.00
156200.100	Accum Amort- Deferred Financi	(221,346.01)	(3,178.00)		0.00	(3,178.00)
157149.100	Investments - Index Funds	3,954,893.84	4,024,595.70		0.00	4,024,595.70
157150.100	Investments - Equity Funds	3,309,308.01	3,330,214.55		0.00	3,330,214.55
157151.100	Investments - Fixed Income C	3,905,660.77	3,947,007.60		0.00	3,947,007.60
157152.100	Invest Fxd Inc Cost Contra He	(1,952,830.40)	(1,973,503.83)		0.00	(1,973,503.83)
157153.100	Invest Fixed Inc Premium	125,328.03	130,624.53		0.00	130,624.53
157154.100	Invest Fxd Inc Prem Contra He	(62,664.02)	(65,312.28)		0.00	(65,312.28)
157200.100	Investments - Contra Unrealiz	1,066,637.52	1,802,682.06		0.00	1,802,682.06
157201.100	Invest Fxd Inc Unrlzd Gain (L	(319,121.56)	(174,425.30)		0.00	(174,425.30)
157202.100	Invest Fxd Inc Unrlzd Gain (L	159,560.78	87,212.63		0.00	87,212.63
157203.100	Investments - Contra Unrealiz	415,039.76	1,064,989.23		0.00	1,064,989.23
157301.100	Invest Fxd Inc Accr Interest	21,515.39	26,535.59		0.00	26,535.59
157302.100	Invest Fxd Inc Accr Int Contr	(10,757.70)	(13,267.82)		0.00	(13,267.82)
157303.100	Invest Equi Inc Accr Interest	2,143.98	0.00		0.00	0.00
160500.100	Land	699,342.00	699,342.00		0.00	699,342.00
160600.100	Land Improvements	1,056,275.99	1,020,123.99		0.00	1,020,123.99
161000.100	Building	8,645,053.11	8,648,504.11		0.00	8,648,504.11
161100.100	Building Improvements	3,299,203.85	3,638,133.72		0.00	3,638,133.72
161500.100	Automobile	68,972.00	68,972.00		0.00	68,972.00
162000.100	Furniture Fixture & Equipment	812,466.86	835,178.97		0.00	835,178.97
162100.100	Equipment	1,629,850.94	1,922,860.93		0.00	1,922,860.93
162500.100	Computer Hardware & Telephones	459,291.83	425,834.02		0.00	425,834.02
163000.100	Computer Software	39,405.05	37,740.00		0.00	37,740.00
163110.100	Construction In Progress	21,377.16	0.00		0.00	0.00
164000.100	Accum Dep. - Land Improvement	(677,727.57)	(681,092.97)		0.00	(681,092.97)
165000.100	Accum. Dep. - Building	(5,158,519.05)	(5,374,674.13)		0.00	(5,374,674.13)
165100.100	Accum Dep. - Building Improve	(2,075,025.40)	(2,176,459.08)		0.00	(2,176,459.08)
165500.100	Accum. Dep. - Automobile	0.00	(13,794.40)		0.00	(13,794.40)
166000.100	Accum. Dep. - FF&E	(622,095.66)	(647,534.24)		0.00	(647,534.24)
166100.100	Accum Dep. - Equipment	(1,302,558.64)	(1,360,844.90)		0.00	(1,360,844.90)
166500.100	Accum. Dep. - Computer Hardwa	(383,688.81)	(374,462.46)		0.00	(374,462.46)
167000.100	Accum. Dep. - Computer Softwa	(12,507.55)	(10,988.33)		0.00	(10,988.33)
181100.100	Net Payroll - MAM	32,422.94	46,086.44		0.00	46,086.44
200100.100	Accounts Payable - MAM	(416,609.80)	(415,651.39)		0.00	(415,651.39)
200200.100	Accrued Expenses - MAM	(222,935.97)	(437,874.26)		0.00	(437,874.26)
200990.000	A/P Suspense	1,094.00	0.00		0.00	0.00
200990.100	A/P Suspense	0.00	(408.94)		0.00	(408.94)
201300.100	FICA Liability - Social Secur	(41,212.78)	(13,095.78)		0.00	(13,095.78)
201350.100	FICA W/H - Social Security	0.00	(31,150.04)		0.00	(31,150.04)
201360.100	MA Health Insurance - ER	0.00	(1,663.01)		0.00	(1,663.01)
201500.100	Employer/Employee PFML TAX	29,158.70	(25,047.53)		0.00	(25,047.53)
201510.100	P/R Withholding 401K - MAM	1,982.64	(32,294.56)		0.00	(32,294.56)
201520.100	P/R Withholding Flex Spending	4,687.73	43,143.32		0.00	43,143.32
201530.100	P/R Withholding Other - MAM	20,637.30	21,269.62		0.00	21,269.62

Client: **A443291 - Mary Ann Morse Healthcare Corp.**
Engagement: **MDMC 2023 - Mary Ann Morse Healthcare Corp.**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	PP-1	IMPORT	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
202000.100	Accrued Wages - MAM	(348,916.00)	(373,624.50)		0.00	(373,624.50)
202050.100	Accrued Vacation - Sick - MAM	(205,650.65)	(195,803.16)		0.00	(195,803.16)
202124.100	Deferred Revenue - MAM	(125,668.57)	(97,837.54)		0.00	(97,837.54)
202125.100	Accrued User Fee - MAM	0.00	(221,445.56)		0.00	(221,445.56)
202400.100	Accrued Interest - MAM	(17,021.45)	(28,634.71)		0.00	(28,634.71)
215000.100	Advance Billing	(174,410.00)	590.00		0.00	590.00
215100.100	Resident Refunds - MAM	17,197.33	1,143.85		0.00	1,143.85
215300.100	PNA LIABILITY	(21,311.77)	(22,294.02)		0.00	(22,294.02)
215310.100	Employee Fund Liability - MAM	2,836.33	5,331.10		0.00	5,331.10
215320.100	Resident Council Liability	(13,610.36)	(12,964.28)		0.00	(12,964.28)
215500.100	Current Port Bonds Payable -	(334,136.00)	(265,314.16)		0.00	(265,314.16)
217000.100	Due To/From MAMHC / HAF	(340,294.62)	98,979.40		0.00	98,979.40
217000.ADJ	Due To/From MAMHC / HAF	6,759,697.82	0.00		0.00	0.00
217100.100	DUE TO/FROM HOMECARE	(3,529,500.87)	2,180,188.23		0.00	2,180,188.23
251000.100	Notes Payable	(68,972.00)	(58,245.61)		0.00	(58,245.61)
251100.100	Bonds Payable - MAM	(6,014,438.06)	(5,919,760.72)		0.00	(5,919,760.72)
251110.100	Allow For SWAP Mark Valu - MAM	206,108.98	(176,821.94)		0.00	(176,821.94)
252000.100	Line-of-Credit	(400,000.00)	0.00		0.00	0.00
308000.100	Retained Earnings Fund Balanc	(16,909,549.12)	(15,452,449.19)		0.00	(15,452,449.19)
Subtotal : None		(1,518,615.40)	992,723.07		0.00	992,723.07
Total [1000] Balance Sheet		(1,518,615.40)	992,723.07		0.00	992,723.07

Group : [3000] P + L

Subgroup : None

3033.1	MEDICAID INCOME OFFSET	0.00	0.00		(1,291,023.00)	(1,291,023.00)
				CAIDJE - 2	(1,291,023.00)	
400100.100	Med A - Room And Board	(2,209,799.24)	(2,404,047.62)		0.00	(2,404,047.62)
400250.100	Med A - Pharmacy	(124,621.67)	(150,394.36)		0.00	(150,394.36)
400300.100	Med A - Oxygen	(1,305.50)	(1,394.33)		0.00	(1,394.33)
400350.100	Med A - Equipment Rental	451.96	0.00		0.00	0.00
400400.100	Med A - Physical Therapy	(444,281.97)	(466,836.03)		0.00	(466,836.03)
400450.100	Med A - Occupational Therapy	(430,492.04)	(443,995.17)		0.00	(443,995.17)
400500.100	Med A - Speech Therapy	(113,243.01)	(138,469.07)		0.00	(138,469.07)
400600.100	Med A - IV Therapy	(5,489.43)	(3,920.01)		0.00	(3,920.01)
400700.100	Med A - X-Ray	(5,901.06)	(1,396.80)		0.00	(1,396.80)
400800.100	Med A - Physician Care	690.53	183.51		0.00	183.51
400850.100	Med A - Lab	(31,854.47)	(32,515.82)		0.00	(32,515.82)
400900.100	Med A - Ancillary Contractual	1,160,936.55	1,238,994.79		0.00	1,238,994.79
400950.100	Med A - R&B Contractual Adju	(1,111,214.08)	(1,155,155.94)		0.00	(1,155,155.94)
400999.100	Med A - Prior Year Adjustment	2,601.26	2,019.10		0.00	2,019.10
410100.100	PVT Cert - Room And Board	(5,073,445.22)	(4,795,216.02)		0.00	(4,795,216.02)
410250.100	PVT Cert - Pharmacy	0.00	(392.91)		0.00	(392.91)
410260.100	PVT Cert - Vaccines	(4,700.00)	100.00		0.00	100.00
410400.100	PVT Cert - Physical Therapy	(525.64)	(495.36)		0.00	(495.36)
410450.100	PVT Cert - Occupational Thera	(980.81)	255.32		0.00	255.32
410500.100	PVT Cert - Speech Therapy	0.00	(182.68)		0.00	(182.68)
410900.100	PVT Cert - Ancillary Contract	0.00	127.49		0.00	127.49
410950.100	PVT Cert - R&B Contractual Ad	(7,519.92)	(441.05)		0.00	(441.05)
410999.100	PVT Cert - Prior Year Adjustm	(8,651.25)	6,459.25		0.00	6,459.25
415100.100	PVT Pending - Room And Board	(52,473.00)	(862,925.00)		0.00	(862,925.00)
415900.100	PVT Pending - Ancillary Contr	(245,856.00)	305,073.95		0.00	305,073.95
415950.100	PVT Pending - R&B Contractual	13,020.00	0.00		0.00	0.00
415999.100	PVT Pending - Prior Year Adju	519,663.04	11,340.00		0.00	11,340.00
430100.000	Medicaid Cert - Room And Board	0.00	0.00		1,291,023.00	1,291,023.00
				CAIDJE - 2	1,291,023.00	
430100.100	Medicaid Cert - Room And Board	(6,878,959.00)	(6,736,039.20)		0.00	(6,736,039.20)
430250.100	Medicaid Cert - Pharmacy	(1,219.73)	(5,068.17)		0.00	(5,068.17)
430300.100	Medicaid Cert - Oxygen	0.00	(60.38)		0.00	(60.38)
430400.100	Medicaid Cert - Physical Ther	0.00	(4,562.47)		0.00	(4,562.47)
430450.100	Medicaid Cert - Occup Thera	0.00	(703.52)		0.00	(703.52)
430500.100	Medicaid Cert - Speech Therapy	(866.65)	0.00		0.00	0.00
430850.100	Medicaid Cert - Lab	(36.05)	(279.82)		0.00	(279.82)
430900.100	Medicaid Cert - Ancillary Con	1,525.81	10,674.36		0.00	10,674.36
430950.100	Medicaid Cert - R&B Contra Ad	3,107,892.59	2,466,416.15		0.00	2,466,416.15
430999.100	Medicaid Cert - PY Adjustm	(246,769.64)	(22,205.76)		0.00	(22,205.76)
450350.100	Hosp Medicare - Equipment Ren	346.52	0.00		0.00	0.00
450600.100	Hosp Medicare - IV Therapy	145.04	0.00		0.00	0.00
450700.100	Hosp Medicare - X-Ray	1,029.56	0.00		0.00	0.00
450750.100	Hosp Medicare - Ambulance	378.15	0.00		0.00	0.00
450800.100	Hosp Medicare - Physician Care	2,139.92	0.00		0.00	0.00
450850.100	Hosp Medicare - Lab	463.56	0.00		0.00	0.00
451100.100	Tufts - Room And Board	(540,002.00)	(481,131.00)		0.00	(481,131.00)
451250.100	Tufts - Pharmacy	(45,968.78)	(23,165.52)		0.00	(23,165.52)
451300.100	Tufts - Oxygen	(711.50)	(277.42)		0.00	(277.42)
451400.100	Tufts - Physical Therapy	(112,194.06)	(105,197.99)		0.00	(105,197.99)
451450.100	Tufts - Occupational Therapy	(112,270.71)	(108,987.65)		0.00	(108,987.65)
451500.100	Tufts - Speech Therapy	(32,655.36)	(14,156.46)		0.00	(14,156.46)
451600.100	Tufts - IV Therapy	(2,364.73)	0.00		0.00	0.00
451700.100	Tufts - X-Ray	(2,115.00)	(785.00)		0.00	(785.00)

Client: **A443291 - Mary Ann Morse Healthcare Corp.**
Engagement: **MDMC 2023 - Mary Ann Morse Healthcare Corp.**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	PP-1	IMPORT	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
451850.100	Tufts - Lab	(11,245.83)	(5,594.67)		0.00	(5,594.67)
451900.100	Tufts - Ancillary Contractual	319,539.37	258,164.71		0.00	258,164.71
451950.100	Tufts - R&B Contra Adjustment	(40,572.78)	(21,761.00)		0.00	(21,761.00)
451999.100	Tufts - Prior Year Adjustment	(5,876.00)	151.00		0.00	151.00
452100.100	Harvard Pilg - Room And Board	(21,198.00)	(10,120.00)		0.00	(10,120.00)
452250.100	Harvard Pilg - Pharmacy	(1,053.85)	(247.40)		0.00	(247.40)
452300.100	Harvard Pilg - Oxygen	(39.50)	0.00		0.00	0.00
452400.100	Harvard Pilg - Physical Thera	(5,572.74)	(2,370.64)		0.00	(2,370.64)
452450.100	Harvard Pilg - Occupational T	(6,152.35)	(2,667.61)		0.00	(2,667.61)
452500.100	Harvard Pilg - Speech Therapy	0.00	(1,297.32)		0.00	(1,297.32)
452600.100	Harvard Pilg - IV Therapy	(337.46)	0.00		0.00	0.00
452700.100	Harvard Pilg - X-Ray	(70.00)	0.00		0.00	0.00
452850.100	Harvard Pilg - Lab	(270.13)	(92.74)		0.00	(92.74)
452900.100	Harvard Pilg - Ancill Contract	13,216.03	6,975.71		0.00	6,975.71
452950.100	Harvard Pilg - R&B Contractual	4,025.76	1,380.00		0.00	1,380.00
453100.100	Blue Cross - Room And Board	(376,931.00)	(242,360.00)		0.00	(242,360.00)
453250.100	Blue Cross - Pharmacy	(21,263.55)	(14,238.05)		0.00	(14,238.05)
453260.100	Blue Cross - Vaccines	(720.00)	0.00		0.00	0.00
453300.100	Blue Cross - Oxygen	(392.50)	(151.91)		0.00	(151.91)
453400.100	Blue Cross - Physical Therapy	(75,018.89)	(44,091.97)		0.00	(44,091.97)
453450.100	Blue Cross - Occup Therapy	(76,358.75)	(44,792.97)		0.00	(44,792.97)
453500.100	Blue Cross - Speech Therapy	(39,153.25)	(12,733.67)		0.00	(12,733.67)
453600.100	Blue Cross - IV Therapy	(87.01)	0.00		0.00	0.00
453700.100	Blue Cross - X-Ray	(840.00)	(885.00)		0.00	(885.00)
453850.100	Blue Cross - Lab	(5,144.14)	(3,252.09)		0.00	(3,252.09)
453900.100	Blue Cross - Ancillary Contra	206,876.88	111,813.28		0.00	111,813.28
453950.100	Blue Cross - R&B Contra Adju	(1,331.00)	2,578.00		0.00	2,578.00
453999.100	Blue Cross - Prior Year Adj	914.00	0.00		0.00	0.00
460100.100	INS Cert - Room And Board	(84,134.23)	(71,683.49)		0.00	(71,683.49)
460250.100	INS Cert - Pharmacy	(2,891.15)	(2,703.81)		0.00	(2,703.81)
460300.100	INS Cert - Oxygen	(59.50)	(113.41)		0.00	(113.41)
460400.100	INS Cert - Physical Therapy	(16,356.97)	(13,183.16)		0.00	(13,183.16)
460450.100	INS Cert - Occupational Ther	(16,205.95)	(12,918.22)		0.00	(12,918.22)
460500.100	INS Cert - Speech Therapy	(5,560.90)	(1,490.08)		0.00	(1,490.08)
460700.100	INS Cert - X-Ray	(140.00)	0.00		0.00	0.00
460800.100	INS Cert - Physician Care	30.00	0.00		0.00	0.00
460850.100	INS Cert - Lab	(1,536.79)	(823.49)		0.00	(823.49)
460900.100	INS Cert - Ancillary Contractu	42,751.26	31,720.26		0.00	31,720.26
460950.100	INS Cert - R&B Contractual A	(22,135.61)	(4,367.93)		0.00	(4,367.93)
460999.100	INS Cert - Prior Year Adjustm	996.01	27,687.48		0.00	27,687.48
465100.100	Fallon - NAVI Room And Board	(276,976.00)	(133,972.00)		0.00	(133,972.00)
465250.100	Fallon - Navi - Pharmacy	(239.84)	(75.31)		0.00	(75.31)
465400.100	Fallon - Navi - Physical Ther	(2,748.71)	0.00		0.00	0.00
465450.100	Fallon - Navi - Occup Thera	(737.37)	0.00		0.00	0.00
465500.100	Fallon - Navi - Speech Therapy	(1,637.03)	0.00		0.00	0.00
465600.100	Fallon - Navi - IV Therapy	(20.00)	0.00		0.00	0.00
465700.100	Fallon - Navi - X-Ray	(70.00)	0.00		0.00	0.00
465850.100	Fallon - Navi - Lab	(69.10)	(38.63)		0.00	(38.63)
465900.100	Fallon - Navi - Ancillary Con	2,486.49	113.94		0.00	113.94
465950.100	Fallon - NAVI R&B Contra Adj	112,136.84	51,084.32		0.00	51,084.32
465999.100	Falllon - NAVI Prior Year Adjn	0.00	(294.56)		0.00	(294.56)
470100.100	Hosp Medicaid - Room And Boar	(1,082,351.00)	(1,547,707.54)		0.00	(1,547,707.54)
470250.100	Hosp Medicaid - Pharmacy	0.00	(265.20)		0.00	(265.20)
470450.100	Hosp Medicaid - Occupational	(493.83)	0.00		0.00	0.00
470500.100	Hosp Medicaid - Speech Therap	(578.06)	0.00		0.00	0.00
470900.100	Hosp Medicaid - Ancillary Co	1,071.89	265.20		0.00	265.20
470950.100	Hosp Medicaid - R&B Contractua	422,598.22	458,381.20		0.00	458,381.20
470999.100	Hosp Medicaid - Prior Year Ad	(1,793.18)	0.00		0.00	0.00
500260.100	Medicare B - Vaccines	(19,900.00)	(34,201.50)		0.00	(34,201.50)
500400.100	Medicare B - Physical Therapy	(40,238.40)	(78,581.38)		0.00	(78,581.38)
500450.100	Medicare B - Occup Therapy	(25,268.55)	(36,285.66)		0.00	(36,285.66)
500500.100	Medicare B - Speech Therapy	(13,555.61)	(18,726.65)		0.00	(18,726.65)
500700.100	Medicare B - X-Ray	105.32	0.00		0.00	0.00
500800.100	Medicare B - Physician Care	27.17	0.00		0.00	0.00
500900.100	Medicare B - Ancillary Contra	11,937.49	36,555.91		0.00	36,555.91
500950.100	Medicare B - R&B Contra Adju	1,637.83	0.00		0.00	0.00
500999.100	Medicare B - Prior Year Adj	(521.48)	13,494.81		0.00	13,494.81
501400.100	Medicare B - Phys Therapy Out	(19,826.73)	(39,112.82)		0.00	(39,112.82)
501450.100	Medicare B - OT Outpatient Re	(1,428.28)	0.00		0.00	0.00
501900.100	Medicare B - Contra Outpatient	4,141.57	8,221.67		0.00	8,221.67
505260.100	Managed B - Vaccines	0.00	(480.00)		0.00	(480.00)
505400.100	Managed B - Physical Therap	(6,501.70)	(43,590.46)		0.00	(43,590.46)
505450.100	Managed B - Occupational Th	(3,791.47)	(25,785.02)		0.00	(25,785.02)
505500.100	Managed B - Speech Therapy	(1,251.73)	(8,091.10)		0.00	(8,091.10)
505900.100	Managed B - Ancillary Contrac	5,604.14	18,493.91		0.00	18,493.91
505999.100	Managed B - Prior Year Adjust	1,430.46	1,841.57		0.00	1,841.57
506400.100	Tufts B - Physical Therapy	(12,772.58)	(22,748.84)		0.00	(22,748.84)
506450.100	Tufts B - Occupational T	(10,364.10)	(15,969.88)		0.00	(15,969.88)
506500.100	Tufts B - Speech Therap	0.00	(4,321.06)		0.00	(4,321.06)

Client: **A443291 - Mary Ann Morse Healthcare Corp.**
Engagement: **MDMC 2023 - Mary Ann Morse Healthcare Corp.**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	PP-1	IMPORT	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
506900.100	Tufts B - Ancillary Contra	10,533.14	19,552.13		0.00	19,552.13
506950.100	Tufts B - R&B Contractua	(200.00)	0.00		0.00	0.00
506999.100	Tufts B - Prior Year Adju	0.00	172.49		0.00	172.49
560900.100	INS Non-Cert - Ancillary Cont	0.00	68.60		0.00	68.60
599000.100	Other Revenue - MAM	(37,187.69)	(40,863.10)		0.00	(40,863.10)
599041.100	Invest Fxd Inc Interest Inc	(108,673.85)	(139,315.25)		0.00	(139,315.25)
599042.100	Invest Fxd Inc Int Inc Contra	54,336.94	69,657.67		0.00	69,657.67
599043.100	Invest Fxd Inc Prem Amort	(10,082.75)	(7,935.50)		0.00	(7,935.50)
599044.100	Invest Fxd Inc Prem Amort Con	5,041.38	3,967.76		0.00	3,967.76
599047.100	Inv Fxd Inc Unrealzd Gain (Lo	436,470.78	(144,696.26)		0.00	(144,696.26)
599048.100	Inv Fxd Inc Unrlzd Gain (Loss	(218,235.39)	72,348.15		0.00	72,348.15
599051.100	Interest Inc - Operating - MAM	(705.54)	(7,353.36)		0.00	(7,353.36)
599058.100	Interest Inc - Other A/R - MAM	(1,985.29)	(62,607.83)		0.00	(62,607.83)
599059.100	Invest - Interest Income Index	(74,174.04)	(81,852.13)		0.00	(81,852.13)
599061.100	Investments - Dividend Income	(74,221.52)	(85,251.61)		0.00	(85,251.61)
599062.100	Investments - Interest Income	(1.21)	0.00		0.00	0.00
599063.100	Invest - Realized Gain (Loss)	(912,020.84)	(166,058.09)		0.00	(166,058.09)
599064.100	Invest - Unrealized Gain (Los	2,962,657.36	(1,385,994.01)		0.00	(1,385,994.01)
599066.100	Bond Funds - Rlzd Gain (Loss)	(3,441.11)	77,749.23		0.00	77,749.23
599067.100	Unrealized Gain (Loss) On SWAP	(379,425.98)	232,480.92		0.00	232,480.92
599068.100	Rlzd Gain Bond Fund (Contra H	1,720.56	(38,874.62)		0.00	(38,874.62)
599069.100	Realized Gain/Loss On Swap Ag	0.00	14,999.10		0.00	14,999.10
599071.100	Donations - Employee Fund	(55.00)	(3,796.06)		0.00	(3,796.06)
599072.100	Donations - Unrestricted	(675.00)	(1,767.00)		0.00	(1,767.00)
599075.100	Donations - Golf Tournament	(40,475.80)	(36,422.14)		0.00	(36,422.14)
599076.100	Grant Income - MAM	0.00	(358,255.00)		0.00	(358,255.00)
599080.100	Miscellaneous Income - MAM	(85.37)	(274,131.17)		0.00	(274,131.17)
599081.100	Other Income - MAM	(1,702,360.90)	(144,794.39)		0.00	(144,794.39)
599083.100	Miscellaneous Ancillary Reven	(50.00)	0.00		0.00	0.00
599085.100	GAIN/LOSS ON DISPOSALS	366.68	348.06		0.00	348.06
599095.100	Discounts Earned - MAM	(17.08)	0.00		0.00	0.00
610100.100	Activities - Wages Supervisor	101,151.47	113,153.68		0.00	113,153.68
610100.101	Activities - Accrued Vaca Sick	0.00	3,550.00		0.00	3,550.00
610110.100	Activities - Wages Regular	202,261.68	176,483.49		0.00	176,483.49
610110.101	Activities - Accrued Vaca Sick	1,907.65	(6,394.70)		0.00	(6,394.70)
610650.100	Activities - Supplies	2,603.18	2,964.57		0.00	2,964.57
610660.100	Activities - Entertainment	17,377.00	21,791.00		0.00	21,791.00
610810.100	Activities - Dues & Subs	849.04	2,788.93		0.00	2,788.93
610830.100	Activities - Education	0.00	500.00		0.00	500.00
610850.100	Activities - Purchased Servic	826.72	1,903.92		0.00	1,903.92
620110.100	Social Services - Wages Regul	160,245.92	179,358.36		0.00	179,358.36
620110.101	Social Svcs - Accrued Vacation	(103.70)	(4,109.04)		0.00	(4,109.04)
630100.100	Alder Unit - Wages R.N.	914,303.02	1,146,107.97		0.00	1,146,107.97
630100.101	Alder Unit - Accrued Vaca Sick	(490.91)	1,158.95		0.00	1,158.95
630110.100	Alder Unit - Wages L.P.N.	323,693.65	365,938.54		0.00	365,938.54
630110.101	Alder Unit - Accrued Vaca Sick	(1,306.73)	1,203.29		0.00	1,203.29
630120.100	Alder Unit - Wages Aides	1,594,178.71	1,302,971.15		0.00	1,302,971.15
630120.101	Alder Unit - Accrued Vaca Sick	2,557.58	(6,537.59)		0.00	(6,537.59)
630310.100	Alder Unit - Agency R.N.	101,519.92	51,787.64		(41,774.72)	10,012.92
				CAIDJE - 4	(32,508.59)	
				CAIDJE - 5	(9,266.13)	
630320.100	Alder Unit - Agency L.P.N.	175,164.69	50,722.29		(3,905.05)	46,817.24
				CAIDJE - 5	(3,905.05)	
630330.100	Alder Unit - Agency Aides	41,471.10	165,161.29		1,802.49	166,963.78
				CAIDJE - 5	1,802.49	
630340.100	Alder Unit - Agency C.M.T.	0.00	1,022.84		0.00	1,022.84
630600.100	Alder Unit - Supplies (Non-Me	3,046.02	0.00		0.00	0.00
630700.100	Alder Unit - Equip Rental (No	806.10	2,356.50		0.00	2,356.50
630900.100	Alder Unit - Other	625.00	0.00		0.00	0.00
640100.100	Birch Unit - Wages R.N.	162,210.38	245,371.61		0.00	245,371.61
640100.101	Birch Unit - Accrued Vaca Sick	919.72	4,798.93		0.00	4,798.93
640110.100	Birch Unit - Wages L.P.N.	168,204.10	211,238.84		0.00	211,238.84
640110.101	Birch Unit - Accrued Vaca Sick	2,528.62	229.32		0.00	229.32
640120.100	Birch Unit - Wages Aides	612,299.95	706,035.57		0.00	706,035.57
640120.101	Birch Unit - Accrued Vaca Sick	206.44	(4,538.83)		0.00	(4,538.83)
640310.100	Birch Unit - Agency R.N.	1,379.35	9,498.38		0.00	9,498.38
640320.100	Birch Unit - Agency L.P.N.	53,113.89	30,417.18		0.00	30,417.18
640330.100	Birch Unit - Agency Aides	4,542.63	149,637.48		0.00	149,637.48
640600.100	Birch Unit - Supplies (Non-Me	120.49	28.99		0.00	28.99
640900.100	Birch Unit - Other	4,338.00	0.00		0.00	0.00
645100.100	Cedar Unit - Wages R.N.	94,097.92	115,360.80		0.00	115,360.80
645100.101	Cedar Unit - Accrued Vaca Sick	1,908.75	(421.79)		0.00	(421.79)
645110.100	Cedar Unit - Wages L.P.N.	519,456.17	413,563.14		0.00	413,563.14
645110.101	Cedar Unit - Accrued Vaca Sick	(574.24)	(715.63)		0.00	(715.63)
645120.100	Cedar Unit - Wages Aides	629,196.89	703,288.84		0.00	703,288.84
645120.101	Cedar Unit - Accrued Vaca Sick	3,068.83	383.44		0.00	383.44
645310.100	Cedar Unit - Agency R.N.	6,329.72	13,065.70		0.00	13,065.70
645320.100	Cedar Unit - Agency L.P.N.	23,747.33	13,215.58		0.00	13,215.58
645330.100	Cedar Unit - Agency Aides	12,483.98	92,646.15		0.00	92,646.15

Client: **A443291 - Mary Ann Morse Healthcare Corp.**
Engagement: **MDMC 2023 - Mary Ann Morse Healthcare Corp.**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	PP-1	IMPORT	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
645900.100	Cedar Unit - Other	2,615.61	2,615.61		0.00	2,615.61
661100.100	Medical Records - Wages	52,585.66	44,155.69		0.00	44,155.69
661100.101	Med Records - Accrued Vacatio	(129.13)	(421.55)		0.00	(421.55)
661650.100	Medical Records - Supplies	1,510.91	421.01		0.00	421.01
661810.100	Med Records - Dues & Subscrip	0.00	538.99		0.00	538.99
662100.100	Admissions - Wages	158,037.86	153,656.60		0.00	153,656.60
662100.101	Admissions - Accrued Vaca Sic	(3,976.88)	659.88		0.00	659.88
662650.100	Admissions - Supplies	51.96	90.00		0.00	90.00
662810.100	Admissions - Dues & Subs	315.49	10,009.20		0.00	10,009.20
662850.100	Admissions - Purchased Servic	3,575.37	500.01		0.00	500.01
663100.000	Marketing - Wages	58,224.00	0.00		57,000.00	57,000.00
				CAIDJE - 6	57,000.00	
663510.100	Marketing - Advertising	49,686.29	35,866.46		0.00	35,866.46
663511.100	Marketing - Promotional	552.16	261.58		0.00	261.58
663650.100	Marketing - Supplies	0.00	1,236.23		0.00	1,236.23
663655.100	Marketing - Food	87.92	0.00		0.00	0.00
663810.100	Marketing - Dues & Subscripti	78.00	229.00		0.00	229.00
663850.100	Marketing - Purchased Services	9,739.14	11,586.57		0.00	11,586.57
663920.100	Marketing - Events	0.00	78.66		0.00	78.66
670100.100	Nursing Admin - DON Wages	122,842.41	123,673.91		0.00	123,673.91
670100.101	Nursing Admin - DON Accrued V	234.89	116.31		0.00	116.31
670110.100	Nursing Admin - ADON Wages	11,538.54	31,218.94		0.00	31,218.94
670110.101	Nursing Admin - ADON Accrued	4,851.73	(219.73)		0.00	(219.73)
670111.100	Nursing Admin - Supervisor Wa	283,463.25	369,540.21		0.00	369,540.21
670111.101	Nursing Admin - Superv Accrue	(4,233.23)	188.65		0.00	188.65
670113.100	Nurs Admin - Nurs Scheduler	32,815.88	60,480.72		0.00	60,480.72
670113.101	Nursing Admin - Nurs Sched Ac	(19.74)	(242.18)		0.00	(242.18)
670114.100	Nursing Admin - Rehab Aides W	0.00	11,368.75		0.00	11,368.75
670115.100	Nursing Admin - Case Manageme	37,810.70	42,207.55		0.00	42,207.55
670116.100	Nursing Admin - MMQ Wages	7,692.08	19,761.83		0.00	19,761.83
670117.100	Nursing Admin - Resp Therap	9,632.27	9,914.91		0.00	9,914.91
670118.100	Nursing Admin - MDS Wages	173,727.66	147,439.78		0.00	147,439.78
670118.101	Nursing Admin - MDS Accrued V	3,233.77	(1,690.27)		0.00	(1,690.27)
670119.100	Nurs Admin - Staff Development	74,000.25	30,588.26		0.00	30,588.26
670120.100	Nurs Admin - Nurs Secretary	41,609.69	45,908.19		0.00	45,908.19
670120.101	Nursing Admin - Nurs Secr Accr	(598.23)	(392.37)		0.00	(392.37)
670125.100	Medical Supplies - Wages	24,612.80	60,308.70		0.00	60,308.70
670125.101	Med Supplies - Accrued Vacatio	1,337.52	844.88		0.00	844.88
670600.100	Nurs Admin - Supplies (Non-Med	94.13	0.00		0.00	0.00
670700.100	Nursing Admin - Equipment Ren	169.47	609.00		0.00	609.00
670720.100	Nursing Admin - Small Equipme	366.99	0.00		0.00	0.00
670730.100	Nursing Admin - Equipment Rep	48.52	0.00		0.00	0.00
670820.100	Nursing Admin - Travel & Semi	0.00	224.00		0.00	224.00
670830.100	Nursing Admin - Education	1,299.00	1,465.00		0.00	1,465.00
670850.100	Nurs Admin - Purchased Service	21,505.00	20,000.00		43,877.28	63,877.28
				CAIDJE - 4	32,508.59	
				CAIDJE - 5	11,368.69	
670851.100	COVID TESTING	150,651.00	0.00		0.00	0.00
675600.100	Supplies (Non-Medical)	9,782.50	8,571.14		0.00	8,571.14
675670.000	Supplies - Nursing	0.00	0.00		22,019.77	22,019.77
				CAIDJE - 4	22,019.77	
675670.100	Supplies - Nursing	223,683.11	195,923.48		492.00	196,415.48
				CAIDJE - 4	492.00	
675671.100	Medical Director	63,524.41	53,789.02		0.00	53,789.02
690100.100	Dietary - Super Dir Wage	74,459.77	75,711.98		0.00	75,711.98
690100.101	Dietary - Director Superv Ac	326.26	(113.26)		0.00	(113.26)
690101.100	Dietary - Chefs And Cooks Wag	149,524.25	152,563.64		0.00	152,563.64
690101.101	Dietary - Chefs And Cooks Accr	71.71	493.45		0.00	493.45
690103.100	Dietary - Wait Staff Wages	262,434.17	328,931.52		0.00	328,931.52
690103.101	Dietary - Wait Staff Accr Vac	4,251.44	(1,601.44)		0.00	(1,601.44)
690110.100	Dietary - Regular Staff Wages	77,458.00	39,046.35		0.00	39,046.35
690110.101	Dietary - Regular Staff Accr	(3,274.37)	0.00		0.00	0.00
690660.100	Dietary - Chemicals	0.00	268.14		0.00	268.14
690670.100	Dietary - Supplies (Non-Food)	38,147.61	39,135.72		0.00	39,135.72
690671.100	Dietary - Supplies Food	386,736.00	423,678.70		0.00	423,678.70
690672.100	Dietary - Supplements	0.00	785.96		0.00	785.96
690691.100	Dietary - Food Events	0.00	42.96		0.00	42.96
690700.100	Dietary - Equipment Rental	61.87	0.00		0.00	0.00
690720.100	Dietary - Small Equip Purchas	12,515.66	8,397.43		0.00	8,397.43
690810.100	Dietary - Dues & Subscriptions	0.00	1,101.25		0.00	1,101.25
690850.100	Dietary - Purchased Services	14,357.78	16,632.54		0.00	16,632.54
690851.100	Dietary - Dietician Purchased	21,556.42	21,200.00		0.00	21,200.00
700110.100	Laundry - Regular Staff Wages	178,389.25	180,057.09		0.00	180,057.09
700110.101	Laundry - Accrued Vacation Si	836.27	(457.09)		0.00	(457.09)
700660.100	Laundry - Chemicals	7,412.96	8,870.25		0.00	8,870.25
700670.100	Laundry - Supplies	2,414.37	1,503.80		0.00	1,503.80
700690.100	Laundry - Linen	9,359.40	11,153.68		0.00	11,153.68
700720.100	Laundry - Small Equipment Pur	2,204.91	0.00		0.00	0.00
700730.100	Laundry - Equip Repair & Main	2,392.87	2,696.54		0.00	2,696.54

Client: **A443291 - Mary Ann Morse Healthcare Corp.**
Engagement: **MDMC 2023 - Mary Ann Morse Healthcare Corp.**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	PP-1	IMPORT	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
710110.100	Housekeeping - Regular Staff	315,399.78	336,006.16		0.00	336,006.16
710110.101	Housekeeping - Reg Staff Accr	2,824.73	(1,323.57)		0.00	(1,323.57)
710670.100	Housekeeping - Supplies	39,091.05	38,646.03		0.00	38,646.03
710850.100	Housekeeping - Purchased Serv	0.00	800.95		0.00	800.95
720000.100	Plant & Maintenance	549.89	0.00		0.00	0.00
720100.100	Plant - Super Dir Wages	95,606.39	97,722.76		0.00	97,722.76
720100.101	Plant - Director Accrued Vaca	(940.62)	1,849.71		0.00	1,849.71
720110.100	Plant - Regular Staff Wages	110,643.12	171,246.68		0.00	171,246.68
720110.101	Plant - Staff Accrued Vaca Si	2,937.33	1,660.43		0.00	1,660.43
720500.100	Plant - Telephone	32,807.48	32,197.93		0.00	32,197.93
720510.100	Plant - Gas	29,466.00	53,526.03		0.00	53,526.03
720520.100	Plant - Electricity	200,224.09	182,650.77		0.00	182,650.77
720530.100	Plant - Water	138,042.44	143,252.86		0.00	143,252.86
720540.100	Plant - Trash Removal	29,536.06	39,639.86		0.00	39,639.86
720660.100	Plant - Building Repair & Mai	607.50	0.00		0.00	0.00
720667.100	Plant - Vehicle Repair & Maint	0.00	1,983.54		0.00	1,983.54
720670.100	Plant - Supplies	59,167.16	48,589.06		0.00	48,589.06
720690.100	Plant - Grounds Maintenance	513.27	0.00		0.00	0.00
720695.100	Plant - Grounds Landscaping	11,990.00	12,696.00		0.00	12,696.00
720700.100	Plant - Equipment Rental	1,145.00	280.00		0.00	280.00
720720.100	Plant - Small Equipment Purch	3,183.21	11,033.13		0.00	11,033.13
720730.100	Plant - Repair & Maintenance	22,313.32	22,692.07		0.00	22,692.07
720733.100	Plant - Elevator	1,115.00	0.00		0.00	0.00
720734.100	Plant - Snow Removal	0.00	3,034.00		0.00	3,034.00
720735.100	Outside Landscaping - MAM	850.00	0.00		0.00	0.00
720850.100	Plant - Purchased Services	52,740.39	61,443.23		0.00	61,443.23
720900.100	Plant - Other	100.00	882.50		0.00	882.50
730100.100	Admin - Administ/Executive Dir	157,100.00	170,536.04		0.00	170,536.04
730100.101	Admin - Exec Dir Accrued Vaca	2,288.17	1,775.88		0.00	1,775.88
730110.100	Admin - Clerical Wages	181,302.54	176,847.85		0.00	176,847.85
730110.101	Admin - Clerical Accrued Vaca	546.56	2,039.50		0.00	2,039.50
730113.100	Admin - Corporate Payroll MAM	292,120.95	362,790.62		(57,000.00)	305,790.62
				CAIDJE - 6	(57,000.00)	
730113.101	Admin - Corporate Vacation Acc	4,246.94	(1,727.16)		0.00	(1,727.16)
730430.100	Admin - Legal Fees	26,805.56	14,967.22		0.00	14,967.22
730440.100	Admin - Audit Fees	44,380.96	36,756.32		0.00	36,756.32
730441.100	Admin - Accounting Other P/S	1,287.00	0.00		0.00	0.00
730460.100	Admin - Professional Fees	14,808.75	14,699.40		0.00	14,699.40
730520.100	Admin - Software Maintenance	7,796.71	5,428.24		0.00	5,428.24
730521.100	Admin - Software Support Fee	112,387.20	112,667.00		0.00	112,667.00
730522.100	Admin - MIS Purchased Services	83,284.81	77,139.67		0.00	77,139.67
730523.100	Admin - Payroll Services	71,263.82	70,256.70		0.00	70,256.70
730530.100	Admin - Insurance	204,053.00	213,066.00		0.00	213,066.00
730540.100	Admin - Bad Debt Expense	39,999.63	39,996.00		0.00	39,996.00
730550.100	Admin - Depreciation	565,735.15	568,663.34		0.00	568,663.34
730551.100	Admin - Amortization	0.00	3,178.00		0.00	3,178.00
730552.100	Admin - Interest Exp - Long Te	185,609.23	297,643.14		0.00	297,643.14
730553.100	Admin - Interest Exp - Workin	3,026.44	21,782.75		0.00	21,782.75
730558.100	Admin - Barber & Beauty	0.00	584.57		0.00	584.57
730559.100	Admn - Donations	0.00	1,035.00		0.00	1,035.00
730580.100	Admin - Taxes - General	580.00	0.00		0.00	0.00
730581.100	Admin - Real Estate Taxes	20,646.58	13,990.02		0.00	13,990.02
730582.100	Admin - Personal Property Tax	2,630.62	2,980.41		0.00	2,980.41
730583.100	Admin - Medicaid Tax	710,785.55	808,450.80		0.00	808,450.80
730670.100	Admin - Office Supplies	23,209.59	20,031.80		0.00	20,031.80
730720.100	Admin - Small Equipment Purch	641.99	0.00		0.00	0.00
730730.100	Admin - Repair & Maintenance	30.00	0.00		0.00	0.00
730740.100	Admin - Copier Equipment	1,494.45	229.98		0.00	229.98
730750.100	Admin - Auto Expense	432.17	390.30		0.00	390.30
730760.100	Admin - Vending/Soda Expense	198.99	0.00		0.00	0.00
730761.100	Admin - Cable TV	18,366.08	21,003.67		0.00	21,003.67
730810.100	Admin - Dues & Subscriptions	35,999.34	25,994.71		0.00	25,994.71
730811.100	Admin - Licenses & Dues	1,631.28	75.00		0.00	75.00
730820.100	Admin - Travel & Seminar	3,847.17	14,160.71		0.00	14,160.71
730830.100	Admin - Education	99.00	700.00		0.00	700.00
730840.100	Admin - Mileage Reimbursement	45.49	0.00		0.00	0.00
730850.100	Admin - Clerical Purchased Svc	8,642.78	5,691.49		0.00	5,691.49
730860.100	Admin - Postage	6,529.40	7,586.78		0.00	7,586.78
730861.100	Admin - Late Charges	887.49	4,039.75		0.00	4,039.75
730870.100	Admin - Licenses	75.00	0.00		0.00	0.00
730880.100	Admin - Printing	7,311.53	13,754.93		0.00	13,754.93
730900.100	Admin - Miscellaneous	11,339.68	66,919.63		(24,106.75)	42,812.88
				CAIDJE - 4	(492.00)	
				CAIDJE - 4	(22,019.77)	
				CAIDJE - 4	(1,594.98)	
730900.cla	Admin - Miscellaneous N/A cleint package	7,744.79	0.00		0.00	0.00
730910.100	Admin - Bank Service Charges	18,405.34	19,815.45		0.00	19,815.45
730920.100	Admin - Invest- Service Fees	45,690.25	43,324.84		0.00	43,324.84
730930.100	Admin - Corporate Reserve	37,705.83	39,347.00		0.00	39,347.00

Client: **A443291 - Mary Ann Morse Healthcare Corp.**
Engagement: **MDMC 2023 - Mary Ann Morse Healthcare Corp.**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	PP-1	IMPORT	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
730940.100	Invest Fxd Inc Fees And Expen	17,201.04	17,837.99		0.00	17,837.99
730942.100	Inv Fxd Inc Fees And Exo Contr	(8,600.54)	(8,918.00)		0.00	(8,918.00)
740100.100	Payroll Taxes	745,186.14	802,304.00		0.00	802,304.00
740100.101	Payroll Taxes - Accrued	2,778.00	(758.00)		0.00	(758.00)
740300.100	Workers Compensation	138,852.74	213,263.00		0.00	213,263.00
740500.100	Unemployment	14,068.87	20,554.39		0.00	20,554.39
740600.100	Group Insurance	12,458.66	14,630.23		0.00	14,630.23
740700.100	Health Insurance	710,805.01	921,123.29		0.00	921,123.29
740750.100	HRA Funding & Admin	53,297.74	40,961.10		0.00	40,961.10
740800.100	Health Insurance Co Pay	(186,501.46)	(205,105.87)		0.00	(205,105.87)
740900.100	Health Insurance Cobra	(640.07)	(2,622.74)		0.00	(2,622.74)
741200.100	Contra MAM Portion HAF Benefi	(10,122.35)	(11,485.38)		0.00	(11,485.38)
741300.100	Dental Insurance	50,786.21	55,435.34		0.00	55,435.34
741400.100	Dental Insurance Co Pay	(36,804.50)	(39,560.92)		0.00	(39,560.92)
741500.100	Dental Insurance Cobra	121.98	52.28		0.00	52.28
741900.100	Cori Checks	1,458.61	1,890.38		0.00	1,890.38
742100.100	Education	1,950.00	100.00		0.00	100.00
742300.100	Advertising Help Wanted	17,223.17	27,307.72		0.00	27,307.72
742400.100	401 K Match Expense	49,449.04	60,719.45		0.00	60,719.45
742600.100	Flex Spending	3,471.43	4,571.64		0.00	4,571.64
742800.100	Disability	1,000.00	0.00		0.00	0.00
742850.100	Other Employee Benefits	35,451.00	7,570.07		0.00	7,570.07
790000.100	Rehab Director Wages	110,141.60	116,681.78		0.00	116,681.78
790000.101	Rehab Director Accrued Vaca S	(459.25)	562.17		0.00	562.17
800100.000	Physical Ther - Physical Therapist Wages	0.00	0.00		(40,320.49)	(40,320.49)
				CAIDJE - 3	(40,320.49)	
800100.100	Phys Ther - Phys Therapist	174,999.04	212,570.55		0.00	212,570.55
800100.101	Phys Ther - Phy Therapist Accr	3,288.00	(800.06)		0.00	(800.06)
800200.100	Physical Ther - PTA Wages	148,601.70	155,275.41		0.00	155,275.41
800200.101	Phys Ther - PTA Accrued Vacati	2,377.87	108.62		0.00	108.62
800280	PHYSICAL THERAPY INDIRECT	0.00	0.00		40,320.49	40,320.49
				CAIDJE - 3	40,320.49	
800300.100	Phys Ther - Rehab Aid Wages	41,294.14	34,581.11		0.00	34,581.11
800300.101	Phys Ther - Rehab Aides Accr V	(738.55)	232.23		0.00	232.23
800670.100	Physical Ther - Supplies	14,967.02	10,305.82		0.00	10,305.82
800830.100	Physical Ther - Education	0.00	450.00		0.00	450.00
800830.400	PT Education - Outpatient	1,210.00	0.00		0.00	0.00
800900.100	Phys Ther - Rehab Clerical Ot	4,919.13	0.00		0.00	0.00
800950.100	Phys Ther - Purchased Services	865.40	125.00		0.00	125.00
810100.000	Occup Ther - Occupational Therapist Wages	0.00	0.00		(36,938.66)	(36,938.66)
				CAIDJE - 3	(36,938.66)	
810100.100	Occup Ther - Occup Therapi	192,831.75	226,016.21		0.00	226,016.21
810100.101	Occup Ther - Occup Thera Accr	1,356.30	(153.73)		0.00	(153.73)
810160.100	Occup Ther - COTA Wages	104,272.64	76,731.16		0.00	76,731.16
810160.101	Occup Ther - COTA Accrued Va	1,989.33	(1,137.73)		0.00	(1,137.73)
810190	Occup Ther - Indirect	0.00	0.00		36,938.66	36,938.66
				CAIDJE - 3	36,938.66	
820100.000	Speech Ther - Speech Therapist Wages	0.00	0.00		(16,535.56)	(16,535.56)
				CAIDJE - 3	(16,535.56)	
820100.100	Speech Ther - Speech Therapis	121,062.28	128,102.35		0.00	128,102.35
820100.101	Speech Ther - Sp Thera Accr V	3,067.11	1,909.99		0.00	1,909.99
820180	Speech Ther - Indirect Speech HMO	0.00	0.00		16,535.56	16,535.56
				CAIDJE - 3	16,535.56	
850000.100	Pharmacy	0.00	120.94		0.00	120.94
850010.100	Pharmacy - Consultant	12,839.20	909.96		0.00	909.96
850020.100	Pharmacy - Legend Drugs	10,075.17	0.00		0.00	0.00
850030.100	Pharmacy - Medicare A	124,532.51	168,275.91		0.00	168,275.91
850040.100	Pharmacy - HMO	73,821.86	53,347.95		0.00	53,347.95
850050.100	Pharmacy - Medicaid	349.11	6,701.18		0.00	6,701.18
850060.100	Pharmacy - Supplies	20,706.04	29,526.50		0.00	29,526.50
850070.100	Pharmacy - Vaccines	0.00	958.73		0.00	958.73
860670.100	Med Supplies - Billable Medic	1,668.80	3,857.43		0.00	3,857.43
860690.100	Med Supplies -Non-Billable Me	18,811.18	15,163.56		0.00	15,163.56
860910.100	Medical Supplies - Part A	35.20	0.00		0.00	0.00
870000.100	Ancillary Exps - Non Therapy /	0.00	5,452.14		0.00	5,452.14
870100.100	Lab - Medicare A	35,284.14	34,551.40		0.00	34,551.40
870200.100	Lab - HMO	18,260.93	10,050.06		0.00	10,050.06
870300.100	Lab - Medicaid	416.55	200.03		0.00	200.03
870350.100	Lab - Capitated	3,843.76	250.72		0.00	250.72
870400.100	X-Ray - Medicare A	8,300.00	7,597.58		0.00	7,597.58
870500.100	X-Ray - HMO	4,130.00	1,640.58		0.00	1,640.58
870600.100	X-Ray - Medicaid	350.00	295.00		0.00	295.00
870700.100	Ambulance - Medicare A	30,057.87	27,954.92		1,594.98	29,549.90
				CAIDJE - 4	1,594.98	
870800.100	Ambulance - HMO	5,946.78	387.00		0.00	387.00
870900.100	Ambulance - Medicaid	0.00	1,258.86		0.00	1,258.86
871000.100	Oxygen - Medicare A	1,473.50	1,898.31		0.00	1,898.31
871200.100	Oxygen - HMO	1,233.50	609.24		0.00	609.24
871300.100	Oxygen - Medicaid	2,435.00	908.49		0.00	908.49

Client: **A443291 - Mary Ann Morse Healthcare Corp.**
Engagement: **MDMC 2023 - Mary Ann Morse Healthcare Corp.**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	PP-1	IMPORT	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
871800.100	IV Therapy - HMO	544.46	0.00		0.00	0.00
875000.100	Special Events Exps - Golf To	19,512.25	17,280.79		0.00	17,280.79
Subtotal : None		1,518,615.40	(992,723.07)		(0.00)	(992,723.07)
Total [3000] P + L		1,518,615.40	(992,723.07)		(0.00)	(992,723.07)
Sum of Account Groups		0.00	0.00		0.00	0.00
Net (Income) Loss		0.00	0.00		0.00	0.00

Tickmarks

{a}	
{b}	
{c}	
{d}	
{e}	
{f}	
{g}	
{h}	
{i}	
{j}	
{k}	
{l}	
{m}	
{n}	
{o}	
{p}	

{q}	
{r}	
{s}	
{t}	
{u}	
{v}	
{w}	
{x}	
{y}	
{z}	

Client: **A443291 - Mary Ann Morse Healthcare Corp.**
Engagement: **MDMC 2023 - Mary Ann Morse Healthcare Corp.**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-02 - MCD SNF-CR Groupings**

Account	Description	CAID 12/31/2023	PP-1 12/31/2022
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
100100.100	Cash - Operating - MAM	810,138.38	550,729.19
100200.100	Cash - Petty - MAM	750.00	750.00
100400.100	Corporate Account - MAM	(100.74)	(100.74)
Subtotal : None		810,787.64	551,378.45
Total [S6L1.1C1]	Cash and Cash Equivalents	810,787.64	551,378.45
Group : [S6L1.2C1]	Short Term Investments		
Subgroup : None			
157149.100	Investments - Index Funds	4,024,595.70	3,954,893.84
157150.100	Investments - Equity Funds	3,330,214.55	3,309,308.01
157151.100	Investments - Fixed Income C	3,947,007.60	3,905,660.77
157152.100	Invest Fxd Inc Cost Contra He	(1,973,503.83)	(1,952,830.40)
157153.100	Invest Fixed Inc Premium	130,624.53	125,328.03
157154.100	Invest Fxd Inc Prem Contra He	(65,312.28)	(62,664.02)
157200.100	Investments - Contra Unrealiz	1,802,682.06	1,066,637.52
157201.100	Invest Fxd Inc Unrlzd Gain (L	(174,425.30)	(319,121.56)
157202.100	Invest Fxd Inc Unrlzd Gain (L	87,212.63	159,560.78
157203.100	Investments - Contra Unrealiz	1,064,989.23	415,039.76
157301.100	Invest Fxd Inc Accr Interest	26,535.59	21,515.39
157302.100	Invest Fxd Inc Accr Int Contr	(13,267.82)	(10,757.70)
157303.100	Invest Equi Inc Accr Interest	0.00	2,143.98
Subtotal : None		12,187,352.66	10,614,714.40
Total [S6L1.2C1]	Short Term Investments	12,187,352.66	10,614,714.40
Group : [S6L1.3C1]	Current Portion Assets Whose Use is Limited		
Subgroup : None			
100700.100	Cash - Employee Fund - MAM	966.83	5,909.42
100750.100	Resident Count Account - MAM	12,949.89	13,360.36
Subtotal : None		13,916.72	19,269.78
Total [S6L1.3C1]	Current Portion Assets Whose Use is Limited	13,916.72	19,269.78
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A/R Managed Care Patients (Private)]			
118000.100	A/R - Insurance	69,172.88	74,545.37
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		69,172.88	74,545.37
Subgroup : [S6L1.5C1A/r Medicare Non Managed Care]			
113000.100	A/R - Medicare Part A	297,821.21	253,551.17
114000.100	A/R - Medicare Part B	23,660.66	30,291.64
114100.100	A/R - Med B Outpatient Rehab	8,804.37	1,141.36
115000.100	A/R - Co-Insurance Part A	109,007.04	93,370.41
116000.100	A/R - Co-Insurance Part B	7,059.65	2,535.50
116100.100	A/R Co-Ins Part B Outpatient	2,106.05	587.31
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		448,458.98	381,477.39
Subgroup : [S6L1.5C1A/R Medicare Managed Care]			
117000.100	A/R - Managed Care Tufts	117,579.10	141,341.92

117100.100	A/R - Managed Care Harvard	13,680.00	14,340.00
117200.100	A/R - Managed Care Blue Cross	50,268.63	109,391.55
Subtotal [S6L1.5C1E] A/R Medicare Managed Care		181,527.73	265,073.47
Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care			
111100.100	A/R - Pvt Pending Mass Health	1,012,656.37	229,358.38
112000.100	A/R - Medicaid	469,978.65	413,287.35
112100.100	A/R - Medicaid A/I	118,307.92	44,047.52
119520.100	Contra Allow Pending Medicaid	(395,314.00)	(90,240.05)
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care		1,205,628.94	596,453.20
Subgroup : [S6L1.5C1A/R Other Public Patients			
119300.100	A/R - Hospice Medicaid	273,583.67	114,287.35
Subtotal [S6L1.5C1L] A/R Other Public Patients		273,583.67	114,287.35
Subgroup : None			
111000.100	A/R - Private - MAM	213,295.86	66,557.40
119510.100	Contra A/R For Deferred Reven	97,837.54	124,668.57
Subtotal : None		311,133.40	191,225.97
Total [S6L1.5C1] Payer Accounts Receivable		2,489,505.60	1,623,062.75
Group : [S6L1.6C1] Less Reserve for Bad Debts			
Subgroup : None			
120000.100	A/R - Allow For Bad Debt - MAM	(170,204.64)	(136,724.23)
Subtotal : None		(170,204.64)	(136,724.23)
Total [S6L1.6C1] Less Reserve for Bad Debts		(170,204.64)	(136,724.23)
Group : [S6L1.8C1] Receivable from Affiliates/Related Parties			
Subgroup : None			
217000.ADJ	Due To/From MAMHC / HAF	0.00	6,759,697.82
Subtotal : None		0.00	6,759,697.82
Total [S6L1.8C1] Receivable from Affiliates/Related Parties		0.00	6,759,697.82
Group : [S6L1.11C1] Other Receivables			
Subgroup : None			
133100.100	Due From Third Parties	(138.24)	(138.24)
139000.100	A/R - Other - MAM	1,123.58	1,084,401.93
Subtotal : None		985.34	1,084,263.69
Total [S6L1.11C1] Other Receivables		985.34	1,084,263.69
Group : [S6L1.13C1] Prepaid Insurance			
Subgroup : None			
152000.100	Prepaid - Insurance - MAM	168,822.00	130,254.00
154200.100	Prepaid - Workers Compensatio	16,512.00	11,999.00
Subtotal : None		185,334.00	142,253.00
Total [S6L1.13C1] Prepaid Insurance		185,334.00	142,253.00
Group : [S6L1.15C1] Other Prepaid Expenses			
Subgroup : None			
151000.100	Prepaid Expenses - MAM	42,600.18	171,203.13
Subtotal : None		42,600.18	171,203.13
Total [S6L1.15C1] Other Prepaid Expenses		42,600.18	171,203.13
Group : [S6L1.17C1] Other Current Assets			
Subgroup : None			
100800.100	Patient Needs Account Savings	22,294.02	21,261.77
100900.100	Cash - Resident Trust - MAM	(870.67)	0.00

181100.100	Net Payroll - MAM	46,086.44	32,422.94
Subtotal : None		67,509.79	53,684.71
Total [S6L1.17C1]	Other Current Assets	67,509.79	53,684.71
Group : [S6L2.1C1]	Land		
Subgroup : None			
160500.100	Land	699,342.00	699,342.00
Subtotal : None		699,342.00	699,342.00
Total [S6L2.1C1]	Land	699,342.00	699,342.00
Group : [S6L2.2C1]	Building		
Subgroup : [S6L2.2C1 Building Costs]			
161000.100	Building	8,648,504.11	8,645,053.11
Subtotal [S6L2.2C1A] Building Costs		8,648,504.11	8,645,053.11
Subgroup : [S6L2.2C1A/D Building]			
165000.100	Accum. Dep. - Building	(5,374,674.13)	(5,158,519.05)
Subtotal [S6L2.2C1B] A/D Building		(5,374,674.13)	(5,158,519.05)
Total [S6L2.2C1]	Building	3,273,829.98	3,486,534.06
Group : [S6L2.3C1]	Improvements - Cost		
Subgroup : [S6L2.3C1 Building Improvements]			
160600.100	Land Improvements	1,020,123.99	1,056,275.99
161100.100	Building Improvements	3,638,133.72	3,299,203.85
Subtotal [S6L2.3C1A] Building Improvements		4,658,257.71	4,355,479.84
Subgroup : [S6L2.3C1A/D Building Improvements]			
164000.100	Accum Dep. - Land Improvement	(681,092.97)	(677,727.57)
165100.100	Accum Dep. - Building Improve	(2,176,459.08)	(2,075,025.40)
Subtotal [S6L2.3C1D] A/D Building Improvements		(2,857,552.05)	(2,752,752.97)
Total [S6L2.3C1]	Improvements - Cost	1,800,705.66	1,602,726.87
Group : [S6L2.4C1]	Equipment		
Subgroup : [S6L2.4C1 Equipment Cost]			
162000.100	Furniture Fixture & Equipment	835,178.97	812,466.86
162100.100	Equipment	1,922,860.93	1,629,850.94
162500.100	Computer Hardware & Telephones	425,834.02	459,291.83
Subtotal [S6L2.4C1A] Equipment Cost		3,183,873.92	2,901,609.63
Subgroup : [S6L2.4C1A/D Equipment]			
166000.100	Accum. Dep. - FF&E	(647,534.24)	(622,095.66)
166100.100	Accum Dep. - Equipment	(1,360,844.90)	(1,302,558.64)
166500.100	Accum. Dep. - Computer Hardwa	(374,462.46)	(383,688.81)
Subtotal [S6L2.4C1b] A/D Equipment		(2,382,841.60)	(2,308,343.11)
Total [S6L2.4C1]	Equipment	801,032.32	593,266.52
Group : [S6L2.5C1]	Software/Limited Life Assets		
Subgroup : [S6L2.5C1 Software Cost]			
163000.100	Computer Software	37,740.00	39,405.05
Subtotal [S6L2.5C1A] Software Cost		37,740.00	39,405.05
Subgroup : [S6L2.5C1A/D Software]			
167000.100	Accum. Dep. - Computer Softwa	(10,988.33)	(12,507.55)
Subtotal [S6L2.5C1B] A/D Software		(10,988.33)	(12,507.55)

Total [S6L2.5C1]	Software/Limited Life Assets	26,751.67	26,897.50
Group : [S6L2.6C1]	Motor Vehicle - Cost		
Subgroup : [S6L2.6C1]	Motor Vehicle Cost		
161500.100	Automobile	68,972.00	68,972.00
Subtotal [S6L2.6C1A]	Motor Vehicle Cost	68,972.00	68,972.00
Subgroup : [S6L2.6C1A/D]	Motor Vehicles		
165500.100	Accum. Dep. - Automobile	(13,794.40)	0.00
Subtotal [S6L2.6C1B]	A/D Motor Vehicles	(13,794.40)	0.00
Total [S6L2.6C1]	Motor Vehicle - Cost	55,177.60	68,972.00
Group : [S6L3.4C1]	Construction in Progress		
Subgroup : None			
163110.100	Construction In Progress	0.00	21,377.16
Subtotal : None		0.00	21,377.16
Total [S6L3.4C1]	Construction in Progress	0.00	21,377.16
Group : [S6L3.5C1]	Mortgage Acquisition Costs		
Subgroup : None			
156000.100	Deferred Financing Costs	143,009.93	0.00
156100.100	Deferred Financing Costs	0.00	221,346.01
Subtotal : None		143,009.93	221,346.01
Total [S6L3.5C1]	Mortgage Acquisition Costs	143,009.93	221,346.01
Group : [S6L3.6C1]	Accum Amort of Mortgage Acquisition Costs		
Subgroup : None			
156200.100	Accum Amort- Deferred Financi	(3,178.00)	(221,346.01)
Subtotal : None		(3,178.00)	(221,346.01)
Total [S6L3.6C1]	Accum Amort of Mortgage Acquisition Costs	(3,178.00)	(221,346.01)
Group : [S6L5.1C1]	Trade Payable		
Subgroup : None			
200100.100	Accounts Payable - MAM	(415,651.39)	(416,609.80)
200990.000	A/P Suspense	0.00	1,094.00
200990.100	A/P Suspense	(408.94)	0.00
Subtotal : None		(416,060.33)	(415,515.80)
Total [S6L5.1C1]	Trade Payable	(416,060.33)	(415,515.80)
Group : [S6L5.2C1]	Accrued Expenses		
Subgroup : None			
200200.100	Accrued Expenses - MAM	(437,874.26)	(222,935.97)
Subtotal : None		(437,874.26)	(222,935.97)
Total [S6L5.2C1]	Accrued Expenses	(437,874.26)	(222,935.97)
Group : [S6L5.3C1]	Due to Insurance Payers		
Subgroup : [S5L5.3C1]	Due Other Payers Actual		
217100.100	DUE TO/FROM HOMECARE	2,180,188.23	(3,529,500.87)
Subtotal [S5L5.3C1G]	Due Other Payers Actual	2,180,188.23	(3,529,500.87)
Total [S6L5.3C1]	Due to Insurance Payers	2,180,188.23	(3,529,500.87)
Group : [S6L5.6C1]	Long Term Debt, Current Portion-Banks, Mortgages, Other		
Subgroup : [S6L5.6C1]	Current LT Debt-Banks		
215500.100	Current Port Bonds Payable -	(265,314.16)	(334,136.00)

251000.100	Notes Payable	(58,245.61)	(68,972.00)
252000.100	Line-of-Credit	0.00	(400,000.00)
Subtotal [S6L5.6C1A] Current LT Debt-Banks		(323,559.77)	(803,108.00)
Total [S6L5.6C1] Long Term Debt, Current Portion-Banks, Mortgages, i		(323,559.77)	(803,108.00)
Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities			
Subgroup : [S6L5.7C1A] Accrued Salaries			
202000.100	Accrued Wages - MAM	(373,624.50)	(348,916.00)
202050.100	Accrued Vacation - Sick - MAM	(195,803.16)	(205,650.65)
Subtotal [S6L5.7C1A] Accrued Salaries		(569,427.66)	(554,566.65)
Subgroup : [S6L5.7C1B] Accrued Payroll Taxes Withheld			
201350.100	FICA W/H - Social Security	(31,150.04)	0.00
Subtotal [S6L5.7C1B] Accrued Payroll Taxes Withheld		(31,150.04)	0.00
Subgroup : [S6L5.7C1C] Accrued Pauroll Taxes Payable			
201300.100	FICA Liability - Social Secur	(13,095.78)	(41,212.78)
Subtotal [S6L5.7C1C] Accrued Pauroll Taxes Payable		(13,095.78)	(41,212.78)
Subgroup : [S6L5.7C1D] Other Payroll Liabilities			
201360.100	MA Health Insurance - ER	(1,663.01)	0.00
201500.100	Employer/Employee PFML TAX	(25,047.53)	29,158.70
201510.100	P/R Withholding 401K - MAM	(32,294.56)	1,982.64
201520.100	P/R Withholding Flex Spending	43,143.32	4,687.73
201530.100	P/R Withholding Other - MAM	21,269.62	20,637.30
215310.100	Employee Fund Liability - MAM	5,331.10	2,836.33
Subtotal [S6L5.7C1D] Other Payroll Liabilities		10,738.94	59,302.70
Total [S6L5.7C1] Accrued Salaries & Payroll Liabilities		(602,934.54)	(536,476.73)
Group : [S6L5.9C1] Accrued Interest Payable			
Subgroup : None			
202400.100	Accrued Interest - MAM	(28,634.71)	(17,021.45)
Subtotal : None		(28,634.71)	(17,021.45)
Total [S6L5.9C1] Accrued Interest Payable		(28,634.71)	(17,021.45)
Group : [S6L5.10C1] Other Current Liabilities			
Subgroup : None			
202124.100	Deferred Revenue - MAM	(97,837.54)	(125,668.57)
202125.100	Accrued User Fee - MAM	(221,445.56)	0.00
215000.100	Advance Billing	590.00	(174,410.00)
215100.100	Resident Refunds - MAM	1,143.85	17,197.33
215300.100	PNA LIABILITY	(22,294.02)	(21,311.77)
215320.100	Resident Council Liability	(12,964.28)	(13,610.36)
251110.100	Allow For SWAP Mark Valu - MAM	(176,821.94)	206,108.98
Subtotal : None		(529,629.49)	(111,694.39)
Total [S6L5.10C1] Other Current Liabilities		(529,629.49)	(111,694.39)
Group : [S6L6.1C1] Motgage Payable			
Subgroup : None			
251100.100	Bonds Payable - MAM	(5,919,760.72)	(6,014,438.06)
Subtotal : None		(5,919,760.72)	(6,014,438.06)
Total [S6L6.1C1] Motgage Payable		(5,919,760.72)	(6,014,438.06)
Group : [S6L6.2C1] Due to Related Parties, Subsidiaries & Affiliates			
Subgroup : None			

217000.100	Due To/From MAMHC / HAF	98,979.40	(340,294.62)
Subtotal : None		98,979.40	(340,294.62)
Total [S6L6.2C1]	Due to Related Parties, Subsidiaries & Affiliates	98,979.40	(340,294.62)
Group : [S6L8B.4C1] Owners Equity Balance-Retained Earnings			
Subgroup : None			
308000.100	Retained Earnings Fund Balanc	(15,452,449.19)	(16,909,549.12)
Subtotal : None		(15,452,449.19)	(16,909,549.12)
Total [S6L8B.4C1]	Owners Equity Balance-Retained Earnings	(15,452,449.19)	(16,909,549.12)
Group : [S2L1.1C1] Private Pay			
Subgroup : None			
410100.100	PVT Cert - Room And Board	(4,795,216.02)	(5,073,445.22)
415100.100	PVT Pending - Room And Board	(862,925.00)	(52,473.00)
415900.100	PVT Pending - Ancillary Contr	305,073.95	(245,856.00)
Subtotal : None		(5,353,067.07)	(5,371,774.22)
Total [S2L1.1C1]	Private Pay	(5,353,067.07)	(5,371,774.22)
Group : [S2L1.4C1] Medicare-Fee-For-Service			
Subgroup : None			
400100.100	Med A - Room And Board	(2,404,047.62)	(2,209,799.24)
400950.100	Med A - R&B Contractual Adju	(1,155,155.94)	(1,111,214.08)
Subtotal : None		(3,559,203.56)	(3,321,013.32)
Total [S2L1.4C1]	Medicare-Fee-For-Service	(3,559,203.56)	(3,321,013.32)
Group : [S2L1.5C1] Medicare Managed Care (Part C)			
Subgroup : None			
451100.100	Tufts - Room And Board	(481,131.00)	(540,002.00)
451950.100	Tufts - R&B Contra Adjustment	(21,761.00)	(40,572.78)
452100.100	Harvard Pilg - Room And Board	(10,120.00)	(21,198.00)
452950.100	Harvard Pilg - R&B Contractual	1,380.00	4,025.76
453100.100	Blue Cross - Room And Board	(242,360.00)	(376,931.00)
453950.100	Blue Cross - R&B Contra Adju	2,578.00	(1,331.00)
460100.100	INS Cert - Room And Board	(71,683.49)	(84,134.23)
460950.100	INS Cert - R&B Contractual A	(4,367.93)	(22,135.61)
500950.100	Medicare B - R&B Contra Adju	0.00	1,637.83
506950.100	Tufts B - R&B Contractua	0.00	(200.00)
Subtotal : None		(827,465.42)	(1,080,841.03)
Total [S2L1.5C1]	Medicare Managed Care (Part C)	(827,465.42)	(1,080,841.03)
Group : [S2L1.6C1] MassHealth Fee-for-Service			
Subgroup : None			
430100.000	Medicaid Cert - Room And Board	1,291,023.00	0.00
430100.100	Medicaid Cert - Room And Board	(6,736,039.20)	(6,878,959.00)
430950.100	Medicaid Cert - R&B Contra Ad	2,466,416.15	3,107,892.59
470100.100	Hosp Medicaid - Room And Boar	(1,547,707.54)	(1,082,351.00)
470950.100	Hosp Medicaid - R&B Contractua	458,381.20	422,598.22
Subtotal : None		(4,067,926.39)	(4,430,819.19)
Total [S2L1.6C1]	MassHealth Fee-for-Service	(4,067,926.39)	(4,430,819.19)
Group : [S2L1.8C1] Senior Care Options			
Subgroup : None			
465100.100	Fallon - NAVI Room And Board	(133,972.00)	(276,976.00)
465950.100	Fallon - NAVI R&B Contra Adj	51,084.32	112,136.84
Subtotal : None		(82,887.68)	(164,839.16)
Total [S2L1.8C1]	Senior Care Options	(82,887.68)	(164,839.16)

Group : [S2L1.12C1] Medicaid Patient Paid Amount			
Subgroup : None			
3033.1	MEDICAID INCOME OFFSET	(1,291,023.00)	0.00
Subtotal : None		(1,291,023.00)	0.00
Total [S2L1.12C1] Medicaid Patient Paid Amount		(1,291,023.00)	0.00

Group : [S2L1.1C2] Ancillary-Private Pay			
Subgroup : None			
410250.100	PVT Cert - Pharmacy	(392.91)	0.00
410260.100	PVT Cert - Vaccines	100.00	(4,700.00)
410400.100	PVT Cert - Physical Therapy	(495.36)	(525.64)
410450.100	PVT Cert - Occupational Thera	255.32	(980.81)
410500.100	PVT Cert - Speech Therapy	(182.68)	0.00
410900.100	PVT Cert - Ancillary Contract	127.49	0.00
410950.100	PVT Cert - R&B Contractual Ad	(441.05)	(7,519.92)
415950.100	PVT Pending - R&B Contractual	0.00	13,020.00
Subtotal : None		(1,029.19)	(706.37)
Total [S2L1.1C2] Ancillary-Private Pay		(1,029.19)	(706.37)

Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service			
Subgroup : None			
400250.100	Med A - Pharmacy	(150,394.36)	(124,621.67)
400300.100	Med A - Oxygen	(1,394.33)	(1,305.50)
400350.100	Med A - Equipment Rental	0.00	451.96
400400.100	Med A - Physical Therapy	(466,836.03)	(444,281.97)
400450.100	Med A - Occupational Therapy	(443,995.17)	(430,492.04)
400500.100	Med A - Speech Therapy	(138,469.07)	(113,243.01)
400600.100	Med A - IV Therapy	(3,920.01)	(5,489.43)
400700.100	Med A - X-Ray	(1,396.80)	(5,901.06)
400800.100	Med A - Physician Care	183.51	690.53
400850.100	Med A - Lab	(32,515.82)	(31,854.47)
400900.100	Med A - Ancillary Contractual	1,238,994.79	1,160,936.55
500260.100	Medicare B - Vaccines	(34,201.50)	(19,900.00)
500400.100	Medicare B - Physical Therapy	(78,581.38)	(40,238.40)
500450.100	Medicare B - Occup Therapy	(36,285.66)	(25,268.55)
500500.100	Medicare B - Speech Therapy	(18,726.65)	(13,555.61)
500700.100	Medicare B - X-Ray	0.00	105.32
500800.100	Medicare B - Physician Care	0.00	27.17
500900.100	Medicare B - Ancillary Contra	36,555.91	11,937.49
505400.100	Managed B - Physical Therap	(43,590.46)	(6,501.70)
505450.100	Managed B - Occupational Th	(25,785.02)	(3,791.47)
505500.100	Managed B - Speech Therapy	(8,091.10)	(1,251.73)
505900.100	Managed B - Ancillary Contrac	18,493.91	5,604.14
Subtotal : None		(189,955.24)	(87,943.45)
Total [S2L1.4C2] Ancillary-Medicare Fee-for-Service		(189,955.24)	(87,943.45)

Group : [S2L1.5C2] Ancillary-Medicare Managed Care (Part C)			
Subgroup : None			
450350.100	Hosp Medicare - Equipment Ren	0.00	346.52
450600.100	Hosp Medicare - IV Therapy	0.00	145.04
450700.100	Hosp Medicare - X-Ray	0.00	1,029.56
450750.100	Hosp Medicare - Ambulance	0.00	378.15
450800.100	Hosp Medicare - Physician Care	0.00	2,139.92
450850.100	Hosp Medicare - Lab	0.00	463.56
451250.100	Tufts - Pharmacy	(23,165.52)	(45,968.78)
451300.100	Tufts - Oxygen	(277.42)	(711.50)
451400.100	Tufts - Physical Therapy	(105,197.99)	(112,194.06)

451450.100	Tufts - Occupational Therapy	(108,987.65)	(112,270.71)
451500.100	Tufts - Speech Therapy	(14,156.46)	(32,655.36)
451600.100	Tufts - IV Therapy	0.00	(2,364.73)
451700.100	Tufts - X-Ray	(785.00)	(2,115.00)
451850.100	Tufts - Lab	(5,594.67)	(11,245.83)
451900.100	Tufts - Ancillary Contractual	258,164.71	319,539.37
452250.100	Harvard Pilg - Pharmacy	(247.40)	(1,053.85)
452300.100	Harvard Pilg - Oxygen	0.00	(39.50)
452400.100	Harvard Pilg - Physical Thera	(2,370.64)	(5,572.74)
452450.100	Harvard Pilg - Occupational T	(2,667.61)	(6,152.35)
452500.100	Harvard Pilg - Speech Therapy	(1,297.32)	0.00
452600.100	Harvard Pilg - IV Therapy	0.00	(337.46)
452700.100	Harvard Pilg - X-Ray	0.00	(70.00)
452850.100	Harvard Pilg - Lab	(92.74)	(270.13)
452900.100	Harvard Pilg - Ancill Contract	6,975.71	13,216.03
453250.100	Blue Cross - Pharmacy	(14,238.05)	(21,263.55)
453260.100	Blue Cross - Vaccines	0.00	(720.00)
453300.100	Blue Cross - Oxygen	(151.91)	(392.50)
453400.100	Blue Cross - Physical Therapy	(44,091.97)	(75,018.89)
453450.100	Blue Cross - Occup Therapy	(44,792.97)	(76,358.75)
453500.100	Blue Cross - Speech Therapy	(12,733.67)	(39,153.25)
453600.100	Blue Cross - IV Therapy	0.00	(87.01)
453700.100	Blue Cross - X-Ray	(885.00)	(840.00)
453850.100	Blue Cross - Lab	(3,252.09)	(5,144.14)
453900.100	Blue Cross - Ancillary Contra	111,813.28	206,876.88
460250.100	INS Cert - Pharmacy	(2,703.81)	(2,891.15)
460300.100	INS Cert - Oxygen	(113.41)	(59.50)
460400.100	INS Cert - Physical Therapy	(13,183.16)	(16,356.97)
460450.100	INS Cert - Occupational Ther	(12,918.22)	(16,205.95)
460500.100	INS Cert - Speech Therapy	(1,490.08)	(5,560.90)
460700.100	INS Cert - X-Ray	0.00	(140.00)
460800.100	INS Cert - Physician Care	0.00	30.00
460850.100	INS Cert - Lab	(823.49)	(1,536.79)
460900.100	INS Cert - Ancillary Contractu	31,720.26	42,751.26
465250.100	Fallon - Navi - Pharmacy	(75.31)	(239.84)
465400.100	Fallon - Navi - Physical Ther	0.00	(2,748.71)
465450.100	Fallon - Navi - Occup Thera	0.00	(737.37)
465500.100	Fallon - Navi - Speech Therapy	0.00	(1,637.03)
465600.100	Fallon - Navi - IV Therapy	0.00	(20.00)
465700.100	Fallon - Navi - X-Ray	0.00	(70.00)
465850.100	Fallon - Navi - Lab	(38.63)	(69.10)
465900.100	Fallon - Navi - Ancillary Con	113.94	2,486.49
505260.100	Managed B - Vaccines	(480.00)	0.00
506400.100	Tufts B - Physical Therap	(22,748.84)	(12,772.58)
506450.100	Tufts B - Occupational T	(15,969.88)	(10,364.10)
506500.100	Tufts B - Speech Therap	(4,321.06)	0.00
506900.100	Tufts B - Ancillary Contra	19,552.13	10,533.14
560900.100	INS Non-Cert - Ancillary Cont	68.60	0.00
Subtotal : None		(31,443.34)	(23,474.16)
Total [S2L1.5C2] Ancillary-Medicare Managed Care (Part C)		(31,443.34)	(23,474.16)

Group : [S2L1.6C2] Ancillary-MassHealth Fee-for-Service

Subgroup : None

430250.100	Medicaid Cert - Pharmacy	(5,068.17)	(1,219.73)
430300.100	Medicaid Cert - Oxygen	(60.38)	0.00
430400.100	Medicaid Cert - Physical Ther	(4,562.47)	0.00
430450.100	Medicaid Cert - Occup Thera	(703.52)	0.00

430500.100	Medicaid Cert - Speech Therapy	0.00	(866.65)
430850.100	Medicaid Cert - Lab	(279.82)	(36.05)
430900.100	Medicaid Cert - Ancillary Con	10,674.36	1,525.81
470250.100	Hosp Medicaid - Pharmacy	(265.20)	0.00
470900.100	Hosp Medicaid - Ancillary Co	265.20	1,071.89
599083.100	Miscellaneous Ancillary Reven	0.00	(50.00)
Subtotal : None		0.00	425.27
Total [S2L1.6C2]	Ancillary-MassHealth Fee-for-Service	0.00	425.27

Group : [S2L1.14C2] Ancillary-Veterans Affairs & Other Public

Subgroup : None

470450.100	Hosp Medicaid - Occupational	0.00	(493.83)
470500.100	Hosp Medicaid - Speech Therap	0.00	(578.06)
Subtotal : None		0.00	(1,071.89)
Total [S2L1.14C2]	Ancillary-Veterans Affairs & Other Public	0.00	(1,071.89)

Group : [S2L3.2C1] Endowment & Other Non Recoverable Revenue

Subgroup : None

599041.100	Invest Fixd Inc Interest Inc	(139,315.25)	(108,673.85)
599042.100	Invest Fxd Inc Int Inc Contra	69,657.67	54,336.94
599043.100	Invest Fxd Inc Prem Amort	(7,935.50)	(10,082.75)
599044.100	Invest Fxd Inc Prem Amort Con	3,967.76	5,041.38
599047.100	Inv Fxd Inc Unrealzd Gain (Lo	(144,696.26)	436,470.78
599048.100	Inv Fxd Inc Unrlzd Gain (Loss	72,348.15	(218,235.39)
599059.100	Invest - Interest Income Index	(81,852.13)	(74,174.04)
599061.100	Investments - Dividend Income	(85,251.61)	(74,221.52)
599062.100	Investments - Interest Income	0.00	(1.21)
599063.100	Invest - Realized Gain (Loss)	(166,058.09)	(912,020.84)
599064.100	Invest - Unrealized Gain (Los	(1,385,994.01)	2,962,657.36
599066.100	Bond Funds - Rlzd Gain (Loss)	77,749.23	(3,441.11)
599067.100	Unrealized Gain (Loss) On SWAP	232,480.92	(379,425.98)
599068.100	Rlzd Gain Bond Fund (Contra H	(38,874.62)	1,720.56
599069.100	Realized Gain/Loss On Swap Ag	14,999.10	0.00
599071.100	Donations - Employee Fund	(3,796.06)	(55.00)
599072.100	Donations - Unrestricted	(1,767.00)	(675.00)
599075.100	Donations - Golf Tournament	(36,422.14)	(40,475.80)
599076.100	Grant Income - MAM	(358,255.00)	0.00
599081.100	Other Income - MAM	(144,794.39)	(1,702,360.90)
599085.100	GAIN/LOSS ON DISPOSALS	348.06	366.68
Subtotal : None		(2,123,461.17)	(63,249.69)
Total [S2L3.2C1]	Endowment & Other Non Recoverable Revenue	(2,123,461.17)	(63,249.69)

Group : [S2L3.6C1] Prior Year Retroactive Revenue

Subgroup : None

400999.100	Med A - Prior Year Adjustment	2,019.10	2,601.26
410999.100	PVT Cert - Prior Year Adjustm	6,459.25	(8,651.25)
415999.100	PVT Pending - Prior Year Adju	11,340.00	519,663.04
430999.100	Medicaid Cert - PY Adjustm	(22,205.76)	(246,769.64)
451999.100	Tufts - Prior Year Adjustment	151.00	(5,876.00)
453999.100	Blue Cross - Prior Year Adj	0.00	914.00
460999.100	INS Cert - Prior Year Adjustm	27,687.48	996.01
465999.100	Failllon - NAVI Prior Year Adjn	(294.56)	0.00
470999.100	Hosp Medicaid - Prior Year Ad	0.00	(1,793.18)
500999.100	Medicare B - Prior Year Adj	13,494.81	(521.48)
505999.100	Managed B - Prior Year Adjust	1,841.57	1,430.46
506999.100	Tufts B - Prior Year Adju	172.49	0.00
Subtotal : None		40,665.38	261,993.22

Total [S2L3.6C1]	Prior Year Retroactive Revenue	40,665.38	261,993.22
Group : [S2L3.7C1]	Interest Income		
Subgroup : None			
599051.100	Interest Inc - Operating - MAM	(7,353.36)	(705.54)
599058.100	Interest Inc - Other A/R - MAM	(62,607.83)	(1,985.29)
Subtotal : None		(69,961.19)	(2,690.83)
Total [S2L3.7C1]	Interest Income	(69,961.19)	(2,690.83)
Group : [S2L3.9C1]	Administrative & General Recoverable Income		
Subgroup : None			
599000.100	Other Revenue - MAM	(40,863.10)	(37,187.69)
599080.100	Miscellaneous Income - MAM	(274,131.17)	(85.37)
Subtotal : None		(314,994.27)	(37,273.06)
Total [S2L3.9C1]	Administrative & General Recoverable Income	(314,994.27)	(37,273.06)
Group : [S2L3.11C1]	Variable Recoverable Income		
Subgroup : None			
599095.100	Discounts Earned - MAM	0.00	(17.08)
Subtotal : None		0.00	(17.08)
Total [S2L3.11C1]	Variable Recoverable Income	0.00	(17.08)
Group : [SOBREL2.4C]	Outpatient Services Revenue		
Subgroup : None			
501400.100	Medicare B - Phys Therapy Out	(39,112.82)	(19,826.73)
501450.100	Medicare B - OT Outpatient Re	0.00	(1,428.28)
501900.100	Medicare B - Contra Outpatient	8,221.67	4,141.57
Subtotal : None		(30,891.15)	(17,113.44)
Total [SOBREL2.4C1]	Outpatient Services Revenue	(30,891.15)	(17,113.44)
Group : [S3L1.1C1]	Director of Nurses Salary		
Subgroup : None			
670100.100	Nursing Admin - DON Wages	123,673.91	122,842.41
670100.101	Nursing Admin - DON Accrued V	116.31	234.89
Subtotal : None		123,790.22	123,077.30
Total [S3L1.1C1]	Director of Nurses Salary	123,790.22	123,077.30
Group : [S3L1.7C1]	Registered Nurses Salaries		
Subgroup : None			
630100.100	Alder Unit - Wages R.N.	1,146,107.97	914,303.02
630100.101	Alder Unit - Accrued Vaca Sick	1,158.95	(490.91)
640100.100	Birch Unit - Wages R.N.	245,371.61	162,210.38
640100.101	Birch Unit - Accrued Vaca Sick	4,798.93	919.72
645100.100	Cedar Unit - Wages R.N.	115,360.80	94,097.92
645100.101	Cedar Unit - Accrued Vaca Sick	(421.79)	1,908.75
670110.100	Nursing Admin - ADON Wages	31,218.94	11,538.54
670110.101	Nursing Admin - ADON Accrued	(219.73)	4,851.73
Subtotal : None		1,543,375.68	1,189,339.15
Total [S3L1.7C1]	Registered Nurses Salaries	1,543,375.68	1,189,339.15
Group : [S3L1.10C1]	Registered Nurses Purchased Service Per Diem		
Subgroup : None			
670850.100	Nurs Admin - Purchased Service	63,877.28	21,505.00
Subtotal : None		63,877.28	21,505.00
Total [S3L1.10C1]	Registered Nurses Purchased Service Per Diem	63,877.28	21,505.00
Group : [S3L1.11C1]	Registered Nurses Purchased Service Temporary Agency Staff		

Subgroup : None			
630310.100	Alder Unit - Agency R.N.	10,012.92	101,519.92
640310.100	Birch Unit - Agency R.N.	9,498.38	1,379.35
645310.100	Cedar Unit - Agency R.N.	13,065.70	6,329.72
Subtotal : None		32,577.00	109,228.99
Total [S3L1.11C1]	Registered Nurses Purchased Service Tempory Agen	32,577.00	109,228.99

Group : [S3L1.12C1] Licensed Practical Nurses Salary			
Subgroup : None			
630110.100	Alder Unit - Wages L.P.N.	365,938.54	323,693.65
630110.101	Alder Unit - Accrued Vaca Sick	1,203.29	(1,306.73)
640110.100	Birch Unit - Wages L.P.N.	211,238.84	168,204.10
640110.101	Birch Unit - Accrued Vaca Sick	229.32	2,528.62
645110.100	Cedar Unit - Wages L.P.N.	413,563.14	519,456.17
645110.101	Cedar Unit - Accrued Vaca Sick	(715.63)	(574.24)
670111.100	Nursing Admin - Supervisor Wa	369,540.21	283,463.25
670111.101	Nursing Admin - Superv Accrue	188.65	(4,233.23)
Subtotal : None		1,361,186.36	1,291,231.59
Total [S3L1.12C1]	Licensed Practical Nurses Salary	1,361,186.36	1,291,231.59

Group : [S3L1.16C1] Licensed Practical Nurses Purchased Service Tempory Agency Staff			
Subgroup : None			
630320.100	Alder Unit - Agency L.P.N.	46,817.24	175,164.69
640320.100	Birch Unit - Agency L.P.N.	30,417.18	53,113.89
645320.100	Cedar Unit - Agency L.P.N.	13,215.58	23,747.33
Subtotal : None		90,450.00	252,025.91
Total [S3L1.16C1]	Licensed Practical Nurses Purchased Service Tempo	90,450.00	252,025.91

Group : [S3L1.17C1] Certified Nurses Aides Salaries			
Subgroup : None			
630120.100	Alder Unit - Wages Aides	1,302,971.15	1,594,178.71
630120.101	Alder Unit - Accrued Vaca Sick	(6,537.59)	2,557.58
640120.100	Birch Unit - Wages Aides	706,035.57	612,299.95
640120.101	Birch Unit - Accrued Vaca Sick	(4,538.83)	206.44
645120.100	Cedar Unit - Wages Aides	703,288.84	629,196.89
645120.101	Cedar Unit - Accrued Vaca Sick	383.44	3,068.83
Subtotal : None		2,701,602.58	2,841,508.40
Total [S3L1.17C1]	Certified Nurses Aides Salaries	2,701,602.58	2,841,508.40

Group : [S3L1.21C1] Certified Nurses Aides Purchased Service Tempory Agency Staff			
Subgroup : None			
630330.100	Alder Unit - Agency Aides	166,963.78	41,471.10
630340.100	Alder Unit - Agency C.M.T.	1,022.84	0.00
640330.100	Birch Unit - Agency Aides	149,637.48	4,542.63
645330.100	Cedar Unit - Agency Aides	92,646.15	12,483.98
670114.100	Nursing Admin - Rehab Aides W	11,368.75	0.00
Subtotal : None		421,639.00	58,497.71
Total [S3L1.21C1]	Certified Nurses Aides Purchased Service Tempory A	421,639.00	58,497.71

Group : [S3L1.23C1] Nursing Education & Training			
Subgroup : None			
670830.100	Nursing Admin - Education	1,465.00	1,299.00
Subtotal : None		1,465.00	1,299.00
Total [S3L1.23C1]	Nursing Education & Training	1,465.00	1,299.00

Group : [S3L2.1C1] Administration Salaries
Subgroup : [S3L2.1C1] Administrator Salaries

730100.100	Admin - Administ/Executive Dir	170,536.04	157,100.00
730100.101	Admin - Exec Dir Accrued Vaca	1,775.88	2,288.17
Subtotal [S3L2.1C1A] Administrator Salaries		172,311.92	159,388.17
Total [S3L2.1C1] Administration Salaries		172,311.92	159,388.17
Group : [S3L2.7C1] Clerical Staff Salaries			
Subgroup : None			
662100.100	Admissions - Wages	153,656.60	158,037.86
662100.101	Admissions - Accrued Vaca Sic	659.88	(3,976.88)
663100.000	Marketing - Wages	57,000.00	58,224.00
730110.100	Admin - Clerical Wages	176,847.85	181,302.54
730110.101	Admin - Clerical Accrued Vaca	2,039.50	546.56
730113.100	Admin - Corporate Payroll MAM	305,790.62	292,120.95
730113.101	Admin - Corporate Vacation Acc	(1,727.16)	4,246.94
800900.100	Phys Ther - Rehab Clerical Ot	0.00	4,919.13
Subtotal : None		694,267.29	695,421.10
Total [S3L2.7C1] Clerical Staff Salaries		694,267.29	695,421.10
Group : [S3L2.10C1] Clerical Staff Purchased Service			
Subgroup : None			
662850.100	Admissions - Purchased Servic	500.01	3,575.37
730522.100	Admin - MIS Purchased Services	77,139.67	83,284.81
730850.100	Admin - Clerical Purchased Svc	5,691.49	8,642.78
Subtotal : None		83,331.17	95,502.96
Total [S3L2.10C1] Clerical Staff Purchased Service		83,331.17	95,502.96
Group : [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping Services			
Subgroup : None			
730523.100	Admin - Payroll Services	70,256.70	71,263.82
Subtotal : None		70,256.70	71,263.82
Total [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping S		70,256.70	71,263.82
Group : [S3L2.12C1] Office Supplies			
Subgroup : None			
730520.100	Admin - Software Maintenance	5,428.24	7,796.71
730521.100	Admin - Software Support Fee	112,667.00	112,387.20
730670.100	Admin - Office Supplies	20,031.80	23,209.59
730720.100	Admin - Small Equipment Purch	0.00	641.99
730730.100	Admin - Repair & Maintenance	0.00	30.00
730740.100	Admin - Copier Equipment	229.98	1,494.45
730760.100	Admin - Vending/Soda Expense	0.00	198.99
730860.100	Admin - Postage	7,586.78	6,529.40
730880.100	Admin - Printing	13,754.93	7,311.53
730910.100	Admin - Bank Service Charges	19,815.45	18,405.34
Subtotal : None		179,514.18	178,005.20
Total [S3L2.12C1] Office Supplies		179,514.18	178,005.20
Group : [S3L2.13C1] Telecommunications (e.g. Internet & Phone)			
Subgroup : None			
720500.100	Plant - Telephone	32,197.93	32,807.48
Subtotal : None		32,197.93	32,807.48
Total [S3L2.13C1] Telecommunications (e.g. Internet & Phone)		32,197.93	32,807.48
Group : [S3L2.15C1] Travel, Conventions & Meetings			
Subgroup : None			
670820.100	Nursing Admin - Travel & Semi	224.00	0.00

730820.100	Admin - Travel & Seminar	14,160.71	3,847.17
Subtotal : None		14,384.71	3,847.17
Total [S3L2.15C1]	Travel, Conventions & Meetings	14,384.71	3,847.17

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

Subgroup : None

742300.100	Advertising Help Wanted	27,307.72	17,223.17
Subtotal : None		27,307.72	17,223.17
Total [S3L2.16C1]	Advertising: Help Wanted	27,307.72	17,223.17

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

Subgroup : None

610810.100	Activities - Dues & Subs	2,788.93	849.04
661810.100	Med Records - Dues & Subscrip	538.99	0.00
662810.100	Admissions - Dues & Subs	10,009.20	315.49
730810.100	Admin - Dues & Subscriptions	25,994.71	35,999.34
730811.100	Admin - Licenses & Dues	75.00	1,631.28
730870.100	Admin - Licenses	0.00	75.00
Subtotal : None		39,406.83	38,870.15
Total [S3L2.17C1]	Licenses & Dues: Patient Care Related Portion	39,406.83	38,870.15

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

Subgroup : None

730440.100	Admin- -Audit Fees	36,756.32	44,380.96
730441.100	Admin - Accounting Other P/S	0.00	1,287.00
Subtotal : None		36,756.32	45,667.96
Total [S3L2.19C1]	Accounting Services (not related to Appeals)	36,756.32	45,667.96

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

Subgroup : None

730530.100	Admin - Insurance	213,066.00	204,053.00
Subtotal : None		213,066.00	204,053.00
Total [S3L2.20C1]	Insurance: Malpractice & General Liability	213,066.00	204,053.00

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

Subgroup : None

670851.100	COVID TESTING	0.00	150,651.00
730460.100	Admin - Professional Fees	14,699.40	14,808.75
730558.100	Admin - Barber & Beauty	584.57	0.00
730559.100	Admn - Donations	1,035.00	0.00
730580.100	Admin - Taxes - General	0.00	580.00
730900.100	Admin - Miscellaneous	42,812.88	11,339.68
730900.cla	Admin - Miscellaneous N/A cleint package	0.00	7,744.79
730920.100	Admin - Invest- Service Fees	43,324.84	45,690.25
730930.100	Admin - Corporate Reserve	39,347.00	37,705.83
730940.100	Invest Fxd Inc Fees And Expen	17,837.99	17,201.04
730942.100	Inv Fxd Inc Fees And Exo Contr	(8,918.00)	(8,600.54)
740750.100	HRA Funding & Admin	40,961.10	53,297.74
741200.100	Contra MAM Portion HAF Benefi	(11,485.38)	(10,122.35)
875000.100	Special Events Exps - Golf To	17,280.79	19,512.25
Subtotal : None		197,480.19	339,808.44
Total [S3L2.22C1]	Other A & G Expenses	197,480.19	339,808.44

Group : [S3L2B.1C1] Advertising Marketing

Subgroup : None

663510.100	Marketing - Advertising	35,866.46	49,686.29
663511.100	Marketing - Promotional	261.58	552.16

663650.100	Marketing - Supplies	1,236.23	0.00
663655.100	Marketing - Food	0.00	87.92
663810.100	Marketing - Dues & Subscripti	229.00	78.00
663850.100	Marketing - Purchased Services	11,586.57	9,739.14
663920.100	Marketing - Events	78.66	0.00
Subtotal : None		49,258.50	60,143.51
Total [S3L2B.1C1]	Advertising Marketing	49,258.50	60,143.51
Group : [S3L2B.6C1]	Legal: Other		
Subgroup : None			
730430.100	Admin - Legal Fees	14,967.22	26,805.56
Subtotal : None		14,967.22	26,805.56
Total [S3L2B.6C1]	Legal: Other	14,967.22	26,805.56
Group : [S3L2B.11C1]	Fines, Late Fees, Penalties including Interest		
Subgroup : None			
730861.100	Admin - Late Charges	4,039.75	887.49
Subtotal : None		4,039.75	887.49
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including Interest	4,039.75	887.49
Group : [S3L2B.14C1]	Bad Debt Expenses		
Subgroup : None			
730540.100	Admin - Bad Debt Expense	39,996.00	39,999.63
Subtotal : None		39,996.00	39,999.63
Total [S3L2B.14C1]	Bad Debt Expenses	39,996.00	39,999.63
Group : [S3L2B.15C1]	User Fee Assessment		
Subgroup : None			
730583.100	Admin - Medicaid Tax	808,450.80	710,785.55
Subtotal : None		808,450.80	710,785.55
Total [S3L2B.15C1]	User Fee Assessment	808,450.80	710,785.55
Group : [S3L3.1C1]	Staff Development Coordinator Salaries		
Subgroup : None			
670119.100	Nurs Admin - Staff Development	30,588.26	74,000.25
Subtotal : None		30,588.26	74,000.25
Total [S3L3.1C1]	Staff Development Coordinator Salaries	30,588.26	74,000.25
Group : [S3L3.5C1]	Plant Operations: Salaries		
Subgroup : None			
720000.100	Plant & Maintenance	0.00	549.89
720100.100	Plant - Super Dir Wages	97,722.76	95,606.39
720100.101	Plant - Director Accrued Vaca	1,849.71	(940.62)
720110.100	Plant - Regular Staff Wages	171,246.68	110,643.12
720110.101	Plant - Staff Accrued Vaca Si	1,660.43	2,937.33
Subtotal : None		272,479.58	208,796.11
Total [S3L3.5C1]	Plant Operations: Salaries	272,479.58	208,796.11
Group : [S3L3.8C1]	Plant Operations: Purchased Service		
Subgroup : None			
720540.100	Plant - Trash Removal	39,639.86	29,536.06
720690.100	Plant - Grounds Maintenance	0.00	513.27
720695.100	Plant - Grounds Landscaping	12,696.00	11,990.00
720733.100	Plant - Elevator	0.00	1,115.00
720735.100	Outside Landscaping - MAM	0.00	850.00
720850.100	Plant - Purchased Services	61,443.23	52,740.39
Subtotal : None		113,779.09	96,744.72

Total [S3L3.8C1]	Plant Operations: Purchased Service	113,779.09	96,744.72
Group : [S3L3.9C1]	Plant Operations: Supplies & Expenses		
Subgroup : None			
720667.100	Plant - Vehicle Repair & Maint	1,983.54	0.00
720670.100	Plant - Supplies	48,589.06	59,167.16
720720.100	Plant - Small Equipment Purch	11,033.13	3,183.21
720734.100	Plant - Snow Removal	3,034.00	0.00
720900.100	Plant - Other	882.50	100.00
Subtotal : None		65,522.23	62,450.37
Total [S3L3.9C1]	Plant Operations: Supplies & Expenses	65,522.23	62,450.37
Group : [S3L3.10C1]	Plant Operations: Utilities		
Subgroup : None			
720510.100	Plant - Gas	53,526.03	29,466.00
720520.100	Plant - Electricity	182,650.77	200,224.09
720530.100	Plant - Water	143,252.86	138,042.44
Subtotal : None		379,429.66	367,732.53
Total [S3L3.10C1]	Plant Operations: Utilities	379,429.66	367,732.53
Group : [S3L3.11C1]	Plant Operations: Repairs		
Subgroup : None			
720660.100	Plant - Building Repair & Mai	0.00	607.50
720730.100	Plant - Repair & Maintenance	22,692.07	22,313.32
Subtotal : None		22,692.07	22,920.82
Total [S3L3.11C1]	Plant Operations: Repairs	22,692.07	22,920.82
Group : [S3L3.16C1]	Dietician: Purchased Service		
Subgroup : None			
690851.100	Dietary - Dietician Purchased	21,200.00	21,556.42
Subtotal : None		21,200.00	21,556.42
Total [S3L3.16C1]	Dietician: Purchased Service	21,200.00	21,556.42
Group : [S3L3.18C1]	Dietary: Salaries		
Subgroup : None			
690100.100	Dietary - Super Dir Wage	75,711.98	74,459.77
690100.101	Dietary - Director Superv Ac	(113.26)	326.26
690101.100	Dietary - Chefs And Cooks Wag	152,563.64	149,524.25
690101.101	Dietary - Chefs And Cooks Accr	493.45	71.71
690103.100	Dietary - Wait Staff Wages	328,931.52	262,434.17
690103.101	Dietary - Wait Staff Accr Vac	(1,601.44)	4,251.44
690110.100	Dietary - Regular Staff Wages	39,046.35	77,458.00
690110.101	Dietary - Regular Staff Accr	0.00	(3,274.37)
Subtotal : None		595,032.24	565,251.23
Total [S3L3.18C1]	Dietary: Salaries	595,032.24	565,251.23
Group : [S3L3.21C1]	Dietary: Food		
Subgroup : None			
690691.100	Dietary - Food Events	42.96	0.00
Subtotal : None		42.96	0.00
Total [S3L3.21C1]	Dietary: Food	42.96	0.00
Group : [S3L3.22C1]	Dietary: Purchased Service		
Subgroup : None			
690850.100	Dietary - Purchased Services	16,632.54	14,357.78
Subtotal : None		16,632.54	14,357.78
Total [S3L3.22C1]	Dietary: Purchased Service	16,632.54	14,357.78

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

Subgroup : None

690660.100	Dietary - Chemicals	268.14	0.00
690670.100	Dietary - Supplies (Non-Food)	39,135.72	38,147.61
690671.100	Dietary - Supplies Food	423,678.70	386,736.00
690672.100	Dietary - Supplements	785.96	0.00
690720.100	Dietary - Small Equip Purchas	8,397.43	12,515.66
690810.100	Dietary - Dues & Subscriptions	1,101.25	0.00
Subtotal : None		473,367.20	437,399.27
Total [S3L3.23C1]	Dietary: Supplies & Expenses	473,367.20	437,399.27

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

Subgroup : [S3L3.24C Housekeeping Salries

710110.100	Housekeeping - Regular Staff	336,006.16	315,399.78
710110.101	Housekeeping - Reg Staff Accr	(1,323.57)	2,824.73
Subtotal [S3L3.24C1A Housekeeping Salries		334,682.59	318,224.51

Subgroup : [S3L3.24C Laundry Salaries

700110.100	Laundry - Regular Staff Wages	180,057.09	178,389.25
700110.101	Laundry - Accrued Vacation Si	(457.09)	836.27
Subtotal [S3L3.24C1B Laundry Salaries		179,600.00	179,225.52

Total [S3L3.24C1]	Housekeeping / Laundry: Salaries	514,282.59	497,450.03
--------------------------	---	-------------------	-------------------

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

Subgroup : [S3L3.27C Housekeeping Purchased Service

710850.100	Housekeeping - Purchased Serv	800.95	0.00
Subtotal [S3L3.27C1A Housekeeping Purchased Service		800.95	0.00

Total [S3L3.27C1]	Housekeeping / Laundry: Purchased Service	800.95	0.00
--------------------------	--	---------------	-------------

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

Subgroup : [S3L3.28C Housekeeping Supplies & Expenses

710670.100	Housekeeping - Supplies	38,646.03	39,091.05
Subtotal [S3L3.28C1A Housekeeping Supplies & Expenses		38,646.03	39,091.05

Subgroup : [S3L3.28C Laundry Supplies & Expense

700660.100	Laundry - Chemicals	8,870.25	7,412.96
700670.100	Laundry - Supplies	1,503.80	2,414.37
700720.100	Laundry - Small Equipment Pur	0.00	2,204.91
700730.100	Laundry - Equip Repair & Main	2,696.54	2,392.87
Subtotal [S3L3.28C1B Laundry Supplies & Expense		13,070.59	14,425.11

Total [S3L3.28C1]	Housekeeping / Laundry: Supplies & Expense	51,716.62	53,516.16
--------------------------	---	------------------	------------------

Group : [S3L3.29C1] Housekeepong / Laundry: Linen & Bedding

Subgroup : None

700690.100	Laundry - Linen	11,153.68	9,359.40
Subtotal : None		11,153.68	9,359.40
Total [S3L3.29C1]	Housekeepong / Laundry: Linen & Bedding	11,153.68	9,359.40

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

Subgroup : None

661100.100	Medical Records - Wages	44,155.69	52,585.66
661100.101	Med Records - Accrued Vacatio	(421.55)	(129.13)
670113.100	Nurs Admin - Nurs Scheduler	60,480.72	32,815.88

670113.101	Nursing Admin - Nurs Sched Ac	(242.18)	(19.74)
670120.100	Nurs Admin - Nurs Secretary	45,908.19	41,609.69
670120.101	Nursing Admin - Nurs Secr Accr	(392.37)	(598.23)
670125.100	Medical Supplies - Wages	60,308.70	24,612.80
670125.101	Med Supplies - Accrued Vacatio	844.88	1,337.52
Subtotal : None		210,642.08	152,214.45
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salaries	210,642.08	152,214.45

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

Subgroup : [S3L3.40C MMQ Salaries

670115.100	Nursing Admin - Case Manageme	42,207.55	37,810.70
670116.100	Nursing Admin - MMQ Wages	19,761.83	7,692.08
Subtotal [S3L3.40C1A MMQ Salaries		61,969.38	45,502.78

Subgroup : [S3L3.40C MDS Salaries

670118.100	Nursing Admin - MDS Wages	147,439.78	173,727.66
670118.101	Nursing Admin - MDS Accrued V	(1,690.27)	3,233.77
Subtotal [S3L3.40C1B MDS Salaries		145,749.51	176,961.43

Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse	207,718.89	222,464.21
--------------------------	--	-------------------	-------------------

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

Subgroup : None

620110.100	Social Services - Wages Regul	179,358.36	160,245.92
620110.101	Social Svcs - Accrued Vacation	(4,109.04)	(103.70)
Subtotal : None		175,249.32	160,142.22
Total [S3L3.48C1]	Social Service Worker: Salaries	175,249.32	160,142.22

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

Subgroup : None

800280	PHYSICAL THERAPY INDIRECT	40,320.49	0.00
810190	Occup Ther - Indirect	36,938.66	0.00
820180	Speech Ther - Indirect Speech HMO	16,535.56	0.00
Subtotal : None		93,794.71	0.00
Total [S3L3.56C1]	Indirect Restorative Therapy: Salaries	93,794.71	0.00

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

Subgroup : None

790000.100	Rehab Director Wages	116,681.78	110,141.60
790000.101	Rehab Director Accrued Vaca S	562.17	(459.25)
800100.000	Physical Ther - Physical Therapist Wages	(40,320.49)	0.00
800100.100	Phys Ther - Phys Therapist	212,570.55	174,999.04
800100.101	Phys Ther - Phy Therapist Accr	(800.06)	3,288.00
800200.100	Physical Ther - PTA Wages	155,275.41	148,601.70
800200.101	Phys Ther - PTA Accrued Vacati	108.62	2,377.87
800300.100	Phys Ther - Rehab Aid Wages	34,581.11	41,294.14
800300.101	Phys Ther - Rehab Aides Accr V	232.23	(738.55)
810100.000	Occup Ther - Occupational Therapist Wages	(36,938.66)	0.00
810100.100	Occup Ther - Occup Therapi	226,016.21	192,831.75
810100.101	Occup Ther - Occup Thera Accr	(153.73)	1,356.30
810160.100	Occup Ther - COTA Wages	76,731.16	104,272.64
810160.101	Occup Ther - COTA Accrued Va	(1,137.73)	1,989.33
820100.000	Speech Ther - Speech Therapist Wages	(16,535.56)	0.00
820100.100	Speech Ther - Speech Therapis	128,102.35	121,062.28
820100.101	Speech Ther - Sp Thera Accr V	1,909.99	3,067.11
Subtotal : None		856,885.35	904,083.96
Total [S3L3.60C1]	Direct Restorative Therapy: Salaries	856,885.35	904,083.96

Group : [S3L3.62C1] Direct Restorative Therapy: Consultants			
Subgroup : None			
800950.100	Phys Ther - Purchased Services	125.00	865.40
Subtotal : None		125.00	865.40
Total [S3L3.62C1] Direct Restorative Therapy: Consultants		125.00	865.40

Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries			
Subgroup : None			
610100.100	Activities - Wages Supervisor	113,153.68	101,151.47
610100.101	Activities - Accrued Vaca Sick	3,550.00	0.00
610110.100	Activities - Wages Regular	176,483.49	202,261.68
610110.101	Activities - Accrued Vaca Sick	(6,394.70)	1,907.65
Subtotal : None		286,792.47	305,320.80
Total [S3L3.64C1] Recreational Therapy/Activities: Salaries		286,792.47	305,320.80

Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service			
Subgroup : None			
610850.100	Activities - Purchased Servic	1,903.92	826.72
730761.100	Admin - Cable TV	21,003.67	18,366.08
Subtotal : None		22,907.59	19,192.80
Total [S3L3.67C1] Recreational Therapy/Activities: Purchased Service		22,907.59	19,192.80

Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses			
Subgroup : None			
610650.100	Activities - Supplies	2,964.57	2,603.18
610660.100	Activities - Entertainment	21,791.00	17,377.00
661650.100	Medical Records - Supplies	421.01	1,510.91
662650.100	Admissions - Supplies	90.00	51.96
Subtotal : None		25,266.58	21,543.05
Total [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expense:		25,266.58	21,543.05

Group : [S3L3.78C1] Travel: Motor Vehicle Expense			
Subgroup : None			
730750.100	Admin - Auto Expense	390.30	432.17
730840.100	Admin - Mileage Reimbursement	0.00	45.49
Subtotal : None		390.30	477.66
Total [S3L3.78C1] Travel: Motor Vehicle Expense		390.30	477.66

Group : [S3L3.80C1] Variable Job Related Education			
Subgroup : None			
610830.100	Activities - Education	500.00	0.00
730830.100	Admin - Education	700.00	99.00
742100.100	Education	100.00	1,950.00
800830.100	Physical Ther - Education	450.00	0.00
800830.400	PT Education - Outpatient	0.00	1,210.00
Subtotal : None		1,750.00	3,259.00
Total [S3L3.80C1] Variable Job Related Education		1,750.00	3,259.00

Group : [S3L3.82C1] Physician Services: Medical Director			
Subgroup : None			
675671.100	Medical Director	53,789.02	63,524.41
Subtotal : None		53,789.02	63,524.41
Total [S3L3.82C1] Physician Services: Medical Director		53,789.02	63,524.41

Group : [S3L3.87C1] Legend Drugs			
Subgroup : None			

850000.100	Pharmacy	120.94	0.00
850020.100	Pharmacy - Legend Drugs	0.00	10,075.17
850030.100	Pharmacy - Medicare A	168,275.91	124,532.51
850040.100	Pharmacy - HMO	53,347.95	73,821.86
850050.100	Pharmacy - Medicaid	6,701.18	349.11
850060.100	Pharmacy - Supplies	29,526.50	20,706.04
850070.100	Pharmacy - Vaccines	958.73	0.00
870000.100	Ancillary Exps - Non Therapy /	5,452.14	0.00
870100.100	Lab - Medicare A	34,551.40	35,284.14
870200.100	Lab - HMO	10,050.06	18,260.93
870300.100	Lab - Medicaid	200.03	416.55
870350.100	Lab - Capitated	250.72	3,843.76
870400.100	X-Ray - Medicare A	7,597.58	8,300.00
870500.100	X-Ray - HMO	1,640.58	4,130.00
870600.100	X-Ray - Medicaid	295.00	350.00
870700.100	Ambulance - Medicare A	29,549.90	30,057.87
870800.100	Ambulance - HMO	387.00	5,946.78
870900.100	Ambulance - Medicaid	1,258.86	0.00
871000.100	Oxygen - Medicare A	1,898.31	1,473.50
871200.100	Oxygen - HMO	609.24	1,233.50
871300.100	Oxygen - Medicaid	908.49	2,435.00
871800.100	IV Therapy - HMO	0.00	544.46
Subtotal : None		353,580.52	341,761.18
Total [S3L3.87C1] Legend Drugs		353,580.52	341,761.18

Group : [S3L3.89C1] House Supplies Not Resold
Subgroup : None

630600.100	Alder Unit - Supplies (Non-Me	0.00	3,046.02
630900.100	Alder Unit - Other	0.00	625.00
640600.100	Birch Unit - Supplies (Non-Me	28.99	120.49
640900.100	Birch Unit - Other	0.00	4,338.00
645900.100	Cedar Unit - Other	2,615.61	2,615.61
670117.100	Nursing Admin - Resp Therap	9,914.91	9,632.27
670600.100	Nurs Admin - Supplies (Non-Med	0.00	94.13
670720.100	Nursing Admin - Small Equipme	0.00	366.99
670730.100	Nursing Admin - Equipment Rep	0.00	48.52
675600.100	Supplies (Non-Medical)	8,571.14	9,782.50
675670.000	Supplies - Nursing	22,019.77	0.00
675670.100	Supplies - Nursing	196,415.48	223,683.11
800670.100	Physical Ther - Supplies	10,305.82	14,967.02
860690.100	Med Supplies -Non-Billable Me	15,163.56	18,811.18
Subtotal : None		265,035.28	288,130.84
Total [S3L3.89C1] House Supplies Not Resold		265,035.28	288,130.84

Group : [S3L3.90C1] House Supplies Resold to Private Residents
Subgroup : None

860670.100	Med Supplies - Billable Medic	3,857.43	1,668.80
860910.100	Medical Supplies - Part A	0.00	35.20
Subtotal : None		3,857.43	1,704.00
Total [S3L3.90C1] House Supplies Resold to Private Residents		3,857.43	1,704.00

Group : [S3L3.92C1] Pharmacy Consultant

Subgroup : None			
850010.100	Pharmacy - Consultant	909.96	12,839.20
Subtotal : None		909.96	12,839.20
Total [S3L3.92C1] Pharmacy Consultant		909.96	12,839.20

Group : [S3L4.1C1] Depreciaton			
Subgroup : [S3L4.1C1] Building Depreciation			
730550.100	Admin - Depreciation	568,663.34	565,735.15
Subtotal [S3L4.1C1A] Building Depreciation		568,663.34	565,735.15
Total [S3L4.1C1] Depreciaton		568,663.34	565,735.15
Group : [S3L4.2C1] Long Term Interest Expense SNF-CR			
Subgroup : None			
730551.100	Admin - Amortization	3,178.00	0.00
730552.100	Admin - Interest Exp - Long Te	297,643.14	185,609.23
730553.100	Admin - Interest Exp - Workin	21,782.75	3,026.44
Subtotal : None		322,603.89	188,635.67
Total [S3L4.2C1] Long Term Interest Expense SNF-CR		322,603.89	188,635.67
Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR			
Subgroup : None			
730581.100	Admin - Real Estate Taxes	13,990.02	20,646.58
Subtotal : None		13,990.02	20,646.58
Total [S3L4.8C1] Real Estate Tax Expense-SNF-CR		13,990.02	20,646.58
Group : [S3L4.10C1] Personal Property Tax Expense-SNF-CR			
Subgroup : None			
730582.100	Admin - Personal Property Tax	2,980.41	2,630.62
Subtotal : None		2,980.41	2,630.62
Total [S3L4.10C1] Personal Property Tax Expense-SNF-CR		2,980.41	2,630.62
Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR			
Subgroup : None			
630700.100	Alder Unit - Equip Rental (No	2,356.50	806.10
670700.100	Nursing Admin - Equipment Ren	609.00	169.47
690700.100	Dietary - Equipment Rental	0.00	61.87
720700.100	Plant - Equipment Rental	280.00	1,145.00
Subtotal : None		3,245.50	2,182.44
Total [S3L4.12C1] Other Fixed Cost Expense-SNF-CR		3,245.50	2,182.44
Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
740600.100	Group Insurance	14,630.23	12,458.66
740700.100	Health Insurance	921,123.29	710,805.01
740800.100	Health Insurance Co Pay	(205,105.87)	(186,501.46)
740900.100	Health Insurance Cobra	(2,622.74)	(640.07)
741300.100	Dental Insurance	55,435.34	50,786.21
741400.100	Dental Insurance Co Pay	(39,560.92)	(36,804.50)
741500.100	Dental Insurance Cobra	52.28	121.98
742800.100	Disability	0.00	1,000.00
Subtotal : None		743,951.61	551,225.83
Total [CLA-53.01] LA-Group Health/Life		743,951.61	551,225.83
Group : [CLA-53.02] LA-Employee Pensions			
Subgroup : None			
742400.100	401 K Match Expense	60,719.45	49,449.04
Subtotal : None		60,719.45	49,449.04
Total [CLA-53.02] LA-Employee Pensions		60,719.45	49,449.04
Group : [CLA-53.03] LA-Employee Benefits			
Subgroup : None			

741900.100	Cori Checks	1,890.38	1,458.61
742600.100	Flex Spending	4,571.64	3,471.43
742850.100	Other Employee Benefits	7,570.07	35,451.00
Subtotal : None		14,032.09	40,381.04
Total [CLA-53.03]	LA-Employee Benefits	14,032.09	40,381.04
Group : [CLA-53.04]	LA-Payroll Taxes		
Subgroup : None			
740100.100	Payroll Taxes	802,304.00	745,186.14
740100.101	Payroll Taxes - Accrued	(758.00)	2,778.00
740500.100	Unemployment	20,554.39	14,068.87
Subtotal : None		822,100.39	762,033.01
Total [CLA-53.04]	LA-Payroll Taxes	822,100.39	762,033.01
Group : [CLA-53.05]	LA-Workers Comp		
Subgroup : None			
740300.100	Workers Compensation	213,263.00	138,852.74
Subtotal : None		213,263.00	138,852.74
Total [CLA-53.05]	LA-Workers Comp	213,263.00	138,852.74
NET (INCOME) LOSS		0.00	0.00

Tickmarks

{a}	
{b}	
{c}	
{d}	
{e}	
{f}	
{g}	
{h}	
{i}	
{j}	
{k}	
{l}	
{m}	
{n}	
{o}	

{p}

{q}

{r}

{s}

{t}

{u}

{v}

{w}

{x}

{y}

{z}