

Client: **A443534 - Christopher House, Inc.**
Engagement: **MDMC 2022 - Christopher House, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - SNF TB Report**

Account	Description	CAID PP-1 12/31/2021	FS CP 12/31/2022	JE Ref #	CAIDJE	CAID CP 12/31/2022
Group : [BS] Balance Sheet Groupings						
Subgroup : None						
0001570001	ACCUM AMORT. - MAC	(65,617.00)	0.00		0.00	0.00
				CAIDJE - 7	(0.00)	
0002200100	CURRENT MAT. OFFSET	304,198.00	315,170.00		0.00	315,170.00
0002200200	CURRENT MATURITY	(304,198.00)	(315,170.00)		0.00	(315,170.00)
0002251000	PATIENT REFUNDS-PRIVATE	(128,479.00)	(123,942.00)		0.00	(123,942.00)
0003300000	CURRENT YR RETAINED EARNINGS	(112,459.00)	0.00		(112,459.00)	(112,459.00)
				CAIDJE - 4	(112,459.00)	
100105.000	Cash - Avidia Operating	3,347,538.00	3,978,552.00		0.00	3,978,552.00
100250.000	Cash - Money Market	1,809.00	0.00		0.00	0.00
100900.000	Cash - Certificates Of Deposit	667,727.00	668,683.00		0.00	668,683.00
111000.000	A/R - Private	553,539.00	435,139.00		0.00	435,139.00
112000.000	A/R - Medicaid	301,041.00	344,093.00		0.00	344,093.00
113000.000	A/R - Medicare Part A	427,782.00	328,515.00		0.00	328,515.00
114000.000	A/R - Medicare Part B	4,813.00	6,255.00		0.00	6,255.00
115000.000	A/R - Co-Insurance Part A	46,625.00	70,235.00		0.00	70,235.00
115100.000	A/R - Blue Cross	14,038.00	29,676.00		0.00	29,676.00
115110.000	A/R - Fallon	94,073.00	96,118.00		0.00	96,118.00
115120.000	A/R - Hospice	67,394.00	72,424.00		0.00	72,424.00
115130.000	A/R - Navicare	375,340.00	276,751.00		0.00	276,751.00
115140.000	A/R - Senior Whole Health	(1,521.00)	(3,691.00)		0.00	(3,691.00)
115150.000	A/R Summit Medicaid	58,777.00	158,584.00		0.00	158,584.00
115160.000	A/R Tufts	0.00	5,707.00		0.00	5,707.00
116000.000	A/R - Co-Insurance Part B	0.00	4,041.00		0.00	4,041.00
117000.000	A/R - Insurance All Inclusive	23,538.00	61,325.00		0.00	61,325.00
118000.000	A/R - Insurance Ancillary HMO Only	11,746.00	23,723.00		0.00	23,723.00
119000.000	A/R Medicaid Pending	139,909.00	200,934.00		0.00	200,934.00
119100.000	A/R - Evercare SCO	71,545.00	78,383.00		0.00	78,383.00
119500.000	A/R - Evercare	8,323.00	3,061.00		0.00	3,061.00
120000.000	A/R - Allowance For Bad Debt	(500,000.00)	(500,000.00)		0.00	(500,000.00)
131000.000	A/R - Employee Loans	0.00	6,450.00		0.00	6,450.00
139000.000	A/R - Other	205.00	0.00		0.00	0.00
151000.000	Prepaid - Expenses	0.00	9,565.00		0.00	9,565.00
152000.000	Prepaid - Insurance	91,365.00	19,154.00		0.00	19,154.00
161000.000	Building	8,491,493.00	8,379,034.00		112,459.00	8,491,493.00
				CAIDJE - 4	112,459.00	
161100.000	Land	798,388.00	798,388.00		0.00	798,388.00
161120.000	Land Improvements	345,849.00	420,166.00		0.00	420,166.00
161130.000	Building Improvements	1,652,406.00	1,840,885.00		0.00	1,840,885.00
162000.000	Furniture Fixture & Equipment	2,316,008.00	2,476,095.00		0.00	2,476,095.00
162500.000	Computer Hardware	559,602.00	592,057.00		0.00	592,057.00
163000.000	Computer Software	108,455.00	110,955.00		0.00	110,955.00
165000.000	Accum. Dep. - Building	(5,426,186.00)	(5,635,662.00)		0.00	(5,635,662.00)
165100.000	Accum. Dep. - Land Improvements	(182,268.00)	(200,996.00)		0.00	(200,996.00)
165120.000	Accum. Dep. - Building Improvements	(747,461.00)	(823,016.00)		0.00	(823,016.00)
166000.000	Accum. Dep. - FF&E	(1,820,084.00)	(1,915,721.00)		0.00	(1,915,721.00)
166500.000	Accum. Dep. - Computer Hardware	(439,262.00)	(465,694.00)		0.00	(465,694.00)
167000.000	Accum. Dep. - Computer Software	(103,902.00)	(106,140.00)		0.00	(106,140.00)
181110.000	Organization Costs	201,902.00	129,555.00		0.00	129,555.00
				CAIDJE - 7	(0.00)	
181150.000	Depreciation Reserve Fund	36,457.00	36,474.00		0.00	36,474.00
181160.000	Endowment Fund	376,822.00	420,581.00		0.00	420,581.00
200100.000	Accounts Payable	(368,776.00)	(611,060.00)		0.00	(611,060.00)
200200.000	Accrued Expenses	(85,128.00)	(123,547.00)		0.00	(123,547.00)
201300.000	FICA Liability - Social Security	(25,219.00)	(29,950.00)		0.00	(29,950.00)
201500.000	Local Withholding	(1,158.00)	0.00		0.00	0.00
202000.000	Accrued Wages	(344,640.00)	(374,847.00)		0.00	(374,847.00)
202410.000	Accrued Vacation	(179,575.00)	(192,789.00)		0.00	(192,789.00)
203000.000	Employee Benefits	9,706.00	9,045.00		0.00	9,045.00
203100.000	Garnishments	(8,081.00)	(7,968.00)		0.00	(7,968.00)
215030.000	User Fee Assessment	(257,371.00)	(247,016.00)		0.00	(247,016.00)
215100.000	Resident Refunds	3,785.00	3,330.00		0.00	3,330.00
215350.000	Deferred Revenue	(450,319.00)	0.00		0.00	0.00
251100.000	Bonds Payable	(8,846,279.00)	(8,542,081.00)		0.00	(8,542,081.00)
308000.000	Retained Earnings	(511,163.00)	(1,114,216.00)		0.00	(1,114,216.00)
Subtotal : None		603,052.00	1,075,597.00		0.00	1,075,597.00
Total [BS] Balance Sheet Groupings		603,052.00	1,075,597.00		0.00	1,075,597.00

Group : [P&L] Profit & Loss Groupings						
Subgroup : None						
3197A	Fundraising Expense Offset - CLA	0.00	(47,865.00)		0.00	(47,865.00)
3197B	Fundraising Expense - CLA	0.00	47,865.00		0.00	47,865.00
400100.000	Room And Board - Medicare A	(1,778,390.00)	(1,504,280.00)		0.00	(1,504,280.00)
400111.000	Medicare A- Ancillary C/A	0.00	1,021,136.00		0.00	1,021,136.00
400200.000	Medical Supplies - Medicare A	(1,020.00)	0.00		0.00	0.00
400250.000	Pharmacy - Medicare A	(197,828.00)	(203,752.00)		0.00	(203,752.00)
400260.000	Vaccines - Medicare A	0.00	(400.00)		0.00	(400.00)
400300.000	Oxygen - Medicare A	(2,842.00)	(2,191.00)		0.00	(2,191.00)
400350.000	Equipment Rental - Medicare A	0.00	(1,088.00)		0.00	(1,088.00)
400400.000	Physical Therapy - Medicare A	(240,703.00)	(290,626.00)		0.00	(290,626.00)
4004300002	RESOURCE INCOME - OFFSET	1,877,328.00	0.00		1,940,952.00	1,940,952.00

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4004300004	RESOURCE INCOME	(1,877,328.00)	0.00	CAIDJE - 3	1,940,952.00 (1,940,952.00)	(1,940,952.00)
400450.000	Occupational Therapy - Medicare A	(238,096.00)	(277,219.00)	CAIDJE - 3	0.00	(277,219.00)
400500.000	Speech Therapy - Medicare A	(101,305.00)	(116,108.00)		0.00	(116,108.00)
400550.000	Respiratory Therapy - Medicare A	(18,950.00)	(11,925.00)		0.00	(11,925.00)
400600.000	IV Therapy - Medicare A	(22,454.00)	(12,802.00)		0.00	(12,802.00)
400700.000	Medicare A - X-Ray	(5,987.00)	(11,929.00)		0.00	(11,929.00)
400850.000	Med A Lab	(93,239.00)	(93,095.00)		0.00	(93,095.00)
400900.000	Medicare A - Contractual Adjustment	891,457.00	(763,948.00)		0.00	(763,948.00)
400999.000	Medicare A - Prior Year Adjustment	0.00	(8,728.00)		0.00	(8,728.00)
410100.000	Room And Board - Private	(2,297,283.00)	(2,599,188.00)		0.00	(2,599,188.00)
410111.000	Private- Ancillary C/A	0.00	587.00		0.00	587.00
410250.000	Pharmacy - Private	(488.00)	0.00		0.00	0.00
410260.000	Vaccines - Private	(36.00)	(40.00)		0.00	(40.00)
410300.000	Oxygen - Private	0.00	(322.00)		0.00	(322.00)
410400.000	Physical Therapy - Private	(106.00)	0.00		0.00	0.00
410550.000	Respiratory Therapy - Private	0.00	(225.00)		0.00	(225.00)
410900.000	Private - Contractual Adjustment	74.00	37,743.00		0.00	37,743.00
410999.000	Private - Prior Year Adjustment	0.00	(116,859.00)		0.00	(116,859.00)
415100.000	Evercare SCO - Room And Board	(718,683.00)	(1,762,435.00)		0.00	(1,762,435.00)
415250.000	Pharmacy - Evercare SCO	(346.00)	(914.00)		0.00	(914.00)
415350.000	Equipment Rental - Evercare SCO	0.00	(102.00)		0.00	(102.00)
415400.000	Physical Therapy - Evercare SCO	(285.00)	0.00		0.00	0.00
415450.000	Occupational Therapy - Evercare SCO	(1,333.00)	0.00		0.00	0.00
415500.000	Speech Therapy - Evercare SCO	0.00	(375.00)		0.00	(375.00)
415650.000	Evercare SCO- Ancillary C/A	0.00	1,731.00		0.00	1,731.00
415850.000	Evercare SCO - Lab	0.00	(339.00)		0.00	(339.00)
415900.000	Evercare SCO - Contractual Adjustment	(15,659.00)	595,756.00		0.00	595,756.00
415999.000	Evercare SCO - Prior Year Adjustment	0.00	(4,752.00)		0.00	(4,752.00)
430100.000	Medicaid - Room And Board	(3,530,256.00)	(6,389,540.00)		0.00	(6,389,540.00)
430111.000	Medicaid- Ancillary C/A	0.00	38,146.00		0.00	38,146.00
430250.000	Pharmacy - Medicaid	(8,819.00)	(27,237.00)		0.00	(27,237.00)
430260.000	Vaccines - Medicaid	0.00	(212.00)		0.00	(212.00)
430270.000	User Fee Assessment	990,436.00	996,104.00		0.00	996,104.00
430300.000	Oxygen - Medicaid	0.00	(1,379.00)		0.00	(1,379.00)
430350.000	Equipment Rental - Medicaid	0.00	(170.00)		0.00	(170.00)
430400.000	Physical Therapy - Medicaid	145.00	(3,533.00)		0.00	(3,533.00)
430450.000	Occupational Therapy - Medicaid	(400.00)	(2,928.00)		0.00	(2,928.00)
430500.000	Speech Therapy - Medicaid	0.00	(270.00)		0.00	(270.00)
430550.000	Respiratory Therapy - Medicaid	(200.00)	(1,300.00)		0.00	(1,300.00)
430600.000	IV Therapy - Medicaid	(222.00)	(229.00)		0.00	(229.00)
430850.000	Medicaid - Lab	0.00	(888.00)		0.00	(888.00)
430900.000	Medicaid - Contractual Adjustment	22,633.00	2,531,358.00		0.00	2,531,358.00
430999.000	Medicaid - Prior Year Adjustment	0.00	(185,427.00)		0.00	(185,427.00)
435100.000	Room And Board - Blue Cross	(205,000.00)	(357,050.00)		0.00	(357,050.00)
435111.000	Blue Cross- Ancillary C/A	0.00	271,499.00		0.00	271,499.00
435250.000	Pharmacy - Blue Cross	(30,810.00)	(63,007.00)		0.00	(63,007.00)
435300.000	Oxygen - Blue Cross	(679.00)	(2,968.00)		0.00	(2,968.00)
435350.000	Equipment Rental - Blue Cross	(136.00)	(612.00)		0.00	(612.00)
435400.000	Physical Therapy - Blue Cross	(49,529.00)	(72,603.00)		0.00	(72,603.00)
435450.000	Occupational Therapy - Blue Cross	(48,361.00)	(74,661.00)		0.00	(74,661.00)
435500.000	Speech Therapy - Blue Cross	(10,884.00)	(25,587.00)		0.00	(25,587.00)
435550.000	Respiratory Therapy - Blue Cross	(3,600.00)	(5,000.00)		0.00	(5,000.00)
435600.000	IV Therapy - Blue Cross	(2,891.00)	(409.00)		0.00	(409.00)
435700.000	X-Ray - Blue Cross	(2,406.00)	(3,832.00)		0.00	(3,832.00)
435850.000	Lab - Blue Cross	(25,319.00)	(22,820.00)		0.00	(22,820.00)
435900.000	Contractual Adjustment - Blue Cross	174,615.00	8,848.00		0.00	8,848.00
435999.000	Prior Year Adjustment - Blue Cross	0.00	(800.00)		0.00	(800.00)
450100.000	Room And Board - Fallon	(767,231.00)	(875,634.00)		0.00	(875,634.00)
450111.000	Ancillary C/A- Fallon	0.00	573,710.00		0.00	573,710.00
450250.000	Pharmacy - Fallon	(127,590.00)	(124,574.00)		0.00	(124,574.00)
450300.000	Oxygen - Fallon	(2,289.00)	(1,491.00)		0.00	(1,491.00)
450350.000	Equipment Rental - Fallon	(748.00)	(476.00)		0.00	(476.00)
450400.000	Physical Therapy - Fallon	(141,176.00)	(169,088.00)		0.00	(169,088.00)
450450.000	Occupational Therapy - Fallon	(172,734.00)	(177,749.00)		0.00	(177,749.00)
450500.000	Speech Therapy - Fallon	(33,658.00)	(32,709.00)		0.00	(32,709.00)
450550.000	Respiratory Therapy - Fallon	(13,750.00)	(6,100.00)		0.00	(6,100.00)
450600.000	IV Therapy - Fallon	(11,149.00)	(9,667.00)		0.00	(9,667.00)
450700.000	Fallon - X-Ray	(1,860.00)	(6,002.00)		0.00	(6,002.00)
450850.000	Fallon - Lab	(47,707.00)	(45,853.00)		0.00	(45,853.00)
450900.000	Fallon - Contractual Adjustment	552,521.00	(69,525.00)		0.00	(69,525.00)
450999.000	Fallon - Prior Year Adjustment	0.00	8,037.00		0.00	8,037.00
460100	Room And Board - Insurance All-Inclusive	(197,652.00)	0.00		(85,286.00)	(85,286.00)
460100.000	Room And Board - Insurance All-Inclusiv	(11,350.00)	(237,594.00)	CAIDJE - 11	(85,286.00)	(152,308.00)
460111.000	Ancillary C/A- Insurance All-inclusive	0.00	141,292.00	CAIDJE - 11	85,286.00	141,292.00
460250.000	Pharmacy - Insurance All Inclusive	(34,519.00)	(42,987.00)		0.00	(42,987.00)
460260.000	Vaccines - Insurance All Inclusive	0.00	(80.00)		0.00	(80.00)
460300.000	Oxygen - Insurance All Inclusive	(770.00)	(728.00)		0.00	(728.00)
460350.000	Equipment Rental - Insurance All Includ	(476.00)	(136.00)		0.00	(136.00)
460400.000	Physical Therapy - Insurance All Includ	(48,294.00)	(37,889.00)		0.00	(37,889.00)

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460450.000	Occupational Therapy - Insurance All In	(20,364.00)	(31,317.00)		0.00	(31,317.00)
460500.000	Speech Therapy - Insurance All Inclusive	(22,269.00)	(12,588.00)		0.00	(12,588.00)
460550.000	Respiratory Therapy - Insurance All Inc	(4,375.00)	(2,375.00)		0.00	(2,375.00)
460600.000	IV Therapy - Insurance All Inclusive	(124.00)	(1,293.00)		0.00	(1,293.00)
460700.000	Insurance All Inclusive - X-Ray	(1,547.00)	(920.00)		0.00	(920.00)
460850.000	Insurance All Inclusive - Lab	(11,482.00)	(10,983.00)		0.00	(10,983.00)
460900.000	Insurance All Inclusive - Contractual A	145,019.00	13,602.00		0.00	13,602.00
460999.000	Insurance All Inclusive - Prior Year Adj	0.00	(25,824.00)		0.00	(25,824.00)
470100.000	Room And Board - Hospice	(565,586.00)	(1,112,969.00)		0.00	(1,112,969.00)
470111.000	Ancillary C/A- Hospice	0.00	1,887.00		0.00	1,887.00
470250.000	Pharmacy - Hospice	(550.00)	(912.00)		0.00	(912.00)
470300.000	Oxygen - Hospice	0.00	(616.00)		0.00	(616.00)
470350.000	Equipment Rental - Hospice	0.00	(34.00)		0.00	(34.00)
470550.000	Respiratory Therapy - Hospice	(25.00)	(325.00)		0.00	(325.00)
470900.000	Hospice - Contractual Adjustment	(1,459.00)	362,009.00		0.00	362,009.00
470999.000	Hospice - Prior Year Adjustment	0.00	(10,205.00)		0.00	(10,205.00)
480100.000	Room And Board - Navicare	(3,163,655.00)	(4,268,165.00)		0.00	(4,268,165.00)
480111.000	Ancillary C/A- Navicare	0.00	4,443.00		0.00	4,443.00
480250.000	Pharmacy - Navicare	0.00	(2,937.00)		0.00	(2,937.00)
480300.000	Oxygen - Navicare	0.00	(770.00)		0.00	(770.00)
480350.000	Equipment Rental - Navicare	0.00	(34.00)		0.00	(34.00)
480550.000	Respiratory Therapy - Navicare	0.00	(475.00)		0.00	(475.00)
480850.000	Navicare - Lab	0.00	(227.00)		0.00	(227.00)
480900.000	Navicare - Contractual Adjustment	(8,306.00)	1,555,756.00		0.00	1,555,756.00
480999.000	Navicare - Prior Year Adjustment	0.00	(10,111.00)		0.00	(10,111.00)
4984820000	PRIOR YEAR ADJS - OTHER	(228,972.00)	0.00		0.00	0.00
500260.000	Vaccines - Medicare B	(970.00)	(7,505.00)		0.00	(7,505.00)
500300.000	Oxygen - Medicare B	(7,603.00)	(4,998.00)		0.00	(4,998.00)
500350.000	Equipment Rental - Medicare B	0.00	(136.00)		0.00	(136.00)
500400.000	Physical Therapy - Medicare B	(34,063.00)	(35,702.00)		0.00	(35,702.00)
500450.000	Occupational Therapy - Medicare B	(26,959.00)	(26,113.00)		0.00	(26,113.00)
500500.000	Speech Therapy - Medicare B	(13,820.00)	(12,780.00)		0.00	(12,780.00)
500550.000	Respiratory Therapy - Medicare B	0.00	(1,750.00)		0.00	(1,750.00)
500900.000	Medicare B - Contractual Adjustment	21,238.00	22,119.00		0.00	22,119.00
505260.000	Vaccines - Managed Care B	(2,065.00)	(6,510.00)		0.00	(6,510.00)
505300.000	Oxygen - Managed Care B	(62,614.00)	(21,415.00)		0.00	(21,415.00)
505350.000	Equipment Rental - Managed Care B	0.00	(1,768.00)		0.00	(1,768.00)
505400.000	Physical Therapy - Managed Care B	(64,497.00)	(81,882.00)		0.00	(81,882.00)
505450.000	Occupational Therapy - Managed Care B	(71,863.00)	(70,318.00)		0.00	(70,318.00)
505500.000	Speech Therapy - Managed Care B	(28,868.00)	(28,960.00)		0.00	(28,960.00)
505550.000	Respiratory Therapy - Managed Care B	0.00	(17,800.00)		0.00	(17,800.00)
505900.000	Managed Care B - Contractual Adjustment	77,329.00	62,552.00		0.00	62,552.00
506200.000	MassHealth Behavioral Health Add-On	0.00	(7,650.00)		0.00	(7,650.00)
506400.000	Physical Therapy - Insurance B	(318.00)	0.00		0.00	0.00
506450.000	Occupational Therapy - Insurance B	(578.00)	0.00		0.00	0.00
506900.000	Insurance B - Contractual Adjustment	1,927.00	0.00		0.00	0.00
510100.000	Summit - Room & Board	(1,228,318.00)	(2,236,166.00)		0.00	(2,236,166.00)
510250.000	Summit - Pharmacy	0.00	(3,254.00)		0.00	(3,254.00)
510300.000	Summit - Oxygen	0.00	(812.00)		0.00	(812.00)
510350.000	Summitt - Equipment Rental	0.00	(102.00)		0.00	(102.00)
510550.000	Summit - Respiratory Therapy	0.00	(600.00)		0.00	(600.00)
510700.000	Summit - X-ray	0.00	(150.00)		0.00	(150.00)
510800.000	Summit - Ancillary C/A	0.00	5,878.00		0.00	5,878.00
510850.000	Summit - Lab	0.00	(960.00)		0.00	(960.00)
510900.000	Summit - Contractual Adjustment	(5,041.00)	789,842.00		0.00	789,842.00
510999.000	Summit - Prior Year Adjustment	0.00	(30,809.00)		0.00	(30,809.00)
5233CLA	Dietician Salary	88,338.12	0.00		82,356.00	82,356.00
				CAIDJE - 8	82,356.00	
530100.000	Senior Whole Health - Room And Board	(8,627.00)	(26,399.00)		0.00	(26,399.00)
530250.000	Senior Whole Health - Pharmacy	(6.00)	(892.00)		0.00	(892.00)
530300.000	Senior Whole Health - Oxygen	(7.00)	0.00		0.00	0.00
530350.000	Senior Whole Health - Equipment Rental	(34.00)	0.00		0.00	0.00
530400.000	Senior Whole Health - Physical Therapy	(141.00)	0.00		0.00	0.00
530550.000	Senior Whole Health - Respiratory Thera	(100.00)	0.00		0.00	0.00
530800.000	Senior Whole Health - Ancillary C/A	0.00	892.00		0.00	892.00
530900.000	Senior Whole Health - Contractual Adjus	(136.00)	13,338.00		0.00	13,338.00
530999.000	Senior Whole Health - Prior Year Adjust	0.00	(316.00)		0.00	(316.00)
540100.000	Medicaid Pending - MP - Room And Board	(195,817.00)	35,604.00		0.00	35,604.00
540250.000	Medicaid Pending - MP - Pharmacy	0.00	(5,569.00)		0.00	(5,569.00)
540300.000	Medicaid Pending - MP - Oxygen	0.00	(168.00)		0.00	(168.00)
540350.000	Medicaid Pending - MP - Equipment Renta	0.00	(34.00)		0.00	(34.00)
540550.000	Medicaid Pending - MP - Respiratory The	0.00	(50.00)		0.00	(50.00)
540800.000	Medicaid Pending - MP - Ancillary C/A	0.00	6,181.00		0.00	6,181.00
540850.000	Medicaid Pending - MP - Lab	0.00	(360.00)		0.00	(360.00)
540900.000	Medicaid Pending - MP - Contractual Adj	(50,486.00)	(212,732.00)		0.00	(212,732.00)
540999.000	Medicaid Pending - MP - Prior Year Adj	0.00	145,289.00		0.00	145,289.00
560100.000	Evercare - Room And Board	(68,164.00)	(190,105.00)		0.00	(190,105.00)
560250.000	Evercare - Pharmacy	(15,533.00)	(35,816.00)		0.00	(35,816.00)
560300.000	Evercare - Oxygen	(266.00)	(133.00)		0.00	(133.00)
560350.000	Evercare - Equipment Rental	(34.00)	(102.00)		0.00	(102.00)
560400.000	Evercare - Physical Therapy	(11,197.00)	(20,004.00)		0.00	(20,004.00)
560450.000	Evercare - Occupational Therapy	(18,140.00)	(36,371.00)		0.00	(36,371.00)
560500.000	Evercare - Speech Therapy	(6,596.00)	(21,617.00)		0.00	(21,617.00)

Client: **A443534 - Christopher House, Inc.**
Engagement: **MDMC 2022 - Christopher House, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - SNF TB Report**

Account	Description	CAID PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2021	12/31/2022			12/31/2022
560550.000	Evercare - Respiratory Therapy	(1,650.00)	(1,525.00)		0.00	(1,525.00)
560600.000	Evercare - IV Therapy	(3,047.00)	(6,233.00)		0.00	(6,233.00)
560700.000	Evercare - X-Ray	(349.00)	(1,520.00)		0.00	(1,520.00)
560800.000	Evercare - Ancillary C/A	0.00	134,245.00		0.00	134,245.00
560850.000	Evercare - Lab	(6,926.00)	(11,029.00)		0.00	(11,029.00)
560900.000	Evercare - Contractual Adjustment	63,739.00	9,977.00		0.00	9,977.00
580100.000	Tufts - Room And Board	(141,673.00)	(142,990.00)		0.00	(142,990.00)
580200.000	Tufts - Pharmacy	(14,615.00)	(15,123.00)		0.00	(15,123.00)
580300.000	Tufts - Oxygen	(434.00)	(91.00)		0.00	(91.00)
580350.000	Tufts - Equipment Rental	0.00	(68.00)		0.00	(68.00)
580400.000	Tufts - Physical Therapy	(24,592.00)	(29,029.00)		0.00	(29,029.00)
580450.000	Tufts - Occupational Therapy	(24,869.00)	(30,125.00)		0.00	(30,125.00)
580500.000	Tufts - Speech Therapy	(7,863.00)	(8,720.00)		0.00	(8,720.00)
580550.000	Tufts - Respiratory Therapy	(2,000.00)	(575.00)		0.00	(575.00)
580600.000	Tufts - IV Therapy	0.00	(1,460.00)		0.00	(1,460.00)
580700.000	Tufts - Radiology	(1,204.00)	(1,143.00)		0.00	(1,143.00)
580755.000	Tufts - Ancillary C/A	0.00	95,234.00		0.00	95,234.00
580850.000	Tufts - Lab	(8,934.00)	(8,901.00)		0.00	(8,901.00)
580900.000	Tufts - Contractual Adjustment	84,546.00	2,484.00		0.00	2,484.00
590100.000	Barber/Beauty	(2,872.00)	(4,122.00)		0.00	(4,122.00)
599015.000	Cable/TV/Phone	(6,929.00)	(7,651.00)		0.00	(7,651.00)
599020.000	Laundry	(4,522.00)	(4,874.00)		0.00	(4,874.00)
599030.000	Bad Debt Recovery	0.00	(159,932.00)		0.00	(159,932.00)
599040.000	Employee/Guest Meals	0.00	(465.00)		0.00	(465.00)
599050.000	Interest Income	(7,139.00)	(5,038.00)		0.00	(5,038.00)
599060.000	Prior Year Adjustment	0.00	(232,279.00)		0.00	(232,279.00)
599070.000	Charitable Donations	(22,041.00)	(43,615.00)		0.00	(43,615.00)
599080.000	Misc. Income	(54,744.00)	(37,608.00)		0.00	(37,608.00)
599081.CLA	Federal Stimulus Grant Revenue	(1,138,229.00)	(450,319.00)		0.00	(450,319.00)
599082.CLA	State Stimulus Grant Revenue	(468,184.00)	(1,109,131.00)		0.00	(1,109,131.00)
599090.000	Small Balance Adjustments	0.00	(4.00)		0.00	(4.00)
599095.000	Discounts Earned	(6,746.00)	(1,660.00)		0.00	(1,660.00)
610110.000	Wages - Activities	185,634.00	198,940.00		0.00	198,940.00
610650.000	Supplies	3,177.00	1,909.00		0.00	1,909.00
610660.000	Entertainment	1,749.00	2,990.00		0.00	2,990.00
610810.000	Dues & Subscriptions	1,039.00	740.00		0.00	740.00
610850.000	Purchased Services	0.00	2,666.00		0.00	2,666.00
610851.000	Covid - Supplies	115.00	0.00		0.00	0.00
620110.000	Wages - Social Services	162,590.00	368,122.00		0.00	368,122.00
				CAIDJE - 6	(0.00)	
620110.001	Admissions Salaries	201,286.00	0.00		0.00	0.00
				CAIDJE - 6	(0.00)	
620160.000	Social Service Consultant	5,664.00	43,323.00		0.00	43,323.00
620650.000	Supplies	0.00	152.00		0.00	152.00
620820.000	Travel & Seminars	227.00	0.00		0.00	0.00
620850.000	Purchased Services	726.00	174.00		0.00	174.00
620900.000	Other	8,078.00	1,444.00		0.00	1,444.00
630100.000	Wages - R.N.	458,156.00	407,911.00		0.00	407,911.00
630110.000	Wages - L.P.N.	1,723,136.00	1,714,955.00		0.00	1,714,955.00
630120.000	Wages - Aides	2,553,302.00	2,842,808.00		0.00	2,842,808.00
670100.000	Wages - DON	123,681.00	133,702.00		0.00	133,702.00
670115.000	Wages - Nursing Supervisor	324,626.00	542,561.00		0.00	542,561.00
670118.000	Wages - Quality Assurance	63,017.00	71,986.00		0.00	71,986.00
670120.000	Wages - MDS	210,226.00	250,174.00		0.00	250,174.00
670122.000	Wages - Central Supply Clerk	84,842.00	73,492.00		0.00	73,492.00
670124.000	Wages - Ward Clerk	60,668.00	66,278.00		0.00	66,278.00
670126.000	Wages - Staff Development	62,473.00	37,152.00		0.00	37,152.00
670128.000	Wages - Medical Records	37,770.00	38,524.00		0.00	38,524.00
670130.000	Medical Director	60,000.00	55,500.00		0.00	55,500.00
670132.000	Physicians Fees	440.00	0.00		0.00	0.00
670250.000	Vaccines	0.00	3,372.00		0.00	3,372.00
670400.000	Equipment Rental (Medical)	0.00	3,308.00		0.00	3,308.00
670600.000	Supplies (Non-Medical)	3,936.00	2,099.00		0.00	2,099.00
670700.000	Equipment Rental (Non-Medical)	5,356.00	626.00		0.00	626.00
670720.000	Small Equipment Purchased	0.00	3,640.00		0.00	3,640.00
670820.000	Travel & Seminar	75.00	0.00		0.00	0.00
670830.000	Education	300.00	1,825.00		0.00	1,825.00
670850.000	Purchased Services	4,237.00	3,786.00		0.00	3,786.00
670902.000	Agency Cert RN	136,411.00	402,951.00		0.00	402,951.00
670904.000	Agency Cert LPN	265,414.00	637,476.00		0.00	637,476.00
670906.000	Agency Cert CNA	92,392.00	364,076.00		0.00	364,076.00
690110.000	Wages - Dietary	432,445.88	581,968.00		(82,356.00)	499,612.00
				CAIDJE - 8	(82,356.00)	
690400.000	Uniform Expense	0.00	334.00		0.00	334.00
690660.000	Chemicals	6,963.00	8,515.00		0.00	8,515.00
690670.000	Supplies (Non-Food)	19,006.00	24,615.00		0.00	24,615.00
690680.000	Food Supplements	16,927.00	18,567.00		0.00	18,567.00
690690.000	Raw Food	337,097.00	414,267.00		0.00	414,267.00
690720.000	Small Equipment Purchase	3,297.00	5,299.00		0.00	5,299.00
690730.000	Equipment Repair & Maintenance	1,089.00	0.00		0.00	0.00
690825.000	Dietary Consultant	1,238.00	1,983.00		0.00	1,983.00
690830.000	Education	284.00	248.00		0.00	248.00
690850.000	Purchased Services	555.00	611.00		0.00	611.00

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Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF TB Report**

Account	Description	CAID PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2021	12/31/2022			12/31/2022
690860.000	Dietary Function	3,522.00	663.00		0.00	663.00
700110.000	Wages - Laundry	142,781.00	146,566.00		0.00	146,566.00
700500.000	Service Contracts	15,850.00	34,058.00		0.00	34,058.00
700660.000	Chemicals	7,159.00	10,228.00		0.00	10,228.00
700670.000	Supplies	0.00	864.00		0.00	864.00
700690.000	Linen	12,318.00	15,237.00		0.00	15,237.00
710110.000	Wages - Housekeeping	281,300.00	292,511.00		0.00	292,511.00
710500.000	Service Contracts	15,850.00	34,058.00		0.00	34,058.00
710660.000	Chemicals	18,605.00	21,881.00		0.00	21,881.00
710670.000	Supplies	37,306.00	40,118.00		0.00	40,118.00
710720.000	Small Equipment Purchase	0.00	284.00		0.00	284.00
710901.000	Covid - Supplies	10,242.00	10,158.00		0.00	10,158.00
720110.000	Wages - Plant & Maintenance	138,022.00	108,680.00		0.00	108,680.00
720500.000	Telephone	66,530.00	66,628.00		0.00	66,628.00
720510.000	Gas	75,619.00	81,032.00		0.00	81,032.00
720520.000	Electricity	142,223.00	165,552.00		0.00	165,552.00
720530.000	Water/Sewer	66,960.00	62,441.00		0.00	62,441.00
720537.000	Medical Waste	952.00	1,109.00		0.00	1,109.00
720540.000	Trash Removal	29,882.00	43,041.00		0.00	43,041.00
720542.000	Exterminating	1,210.00	1,575.00		0.00	1,575.00
720544.000	Cellular Phones	7,627.00	4,916.00		0.00	4,916.00
720550.000	Service Contracts	0.00	25,517.00		0.00	25,517.00
720660.000	Plant Repair & Maintenance	69,544.00	62,106.00		0.00	62,106.00
720670.000	Supplies	34,816.00	42,699.00		0.00	42,699.00
720695.000	Landscaping & Snow Removal	40,457.00	43,407.00		0.00	43,407.00
720700.000	Equipment Rental	10,878.00	10,816.00		0.00	10,816.00
720720.000	Small Equipment Purchase	81.00	270.00		0.00	270.00
720810.000	Dues & Subscriptions	60.00	0.00		0.00	0.00
720820.000	Travel & Seminars	0.00	90.00		0.00	90.00
720840.000	Mileage Reimbursement	724.00	975.00		0.00	975.00
720850.000	Purchased Services	46,237.00	23,120.00		0.00	23,120.00
720901.000	Covid - Supplies	608.00	7,122.00		0.00	7,122.00
730100.000	Wages - Administrator	148,477.00	156,500.00		0.00	156,500.00
730110.000	Wages - General & Administration	300,191.00	462,201.00		0.00	462,201.00
730200.000	Payroll Taxes	626,153.00	679,202.00		0.00	679,202.00
730250.000	Workers Compensation	287,899.00	323,153.00		0.00	323,153.00
730280.000	Unemployment	7,590.00	19,071.00		0.00	19,071.00
730300.000	Group Insurance	761,175.00	742,795.00		0.00	742,795.00
730400.000	Uniform Expense	312.00	0.00		0.00	0.00
730410.000	Donations	36.00	300.00		0.00	300.00
730430.000	Legal Fees	3,978.00	11,064.00		0.00	11,064.00
730432.000	Management Fees	379,980.00	379,980.00		0.00	379,980.00
730434.000	Home Office	22,885.00	0.00		0.00	0.00
730440.000	Accounting Fees	54,839.00	57,000.00		0.00	57,000.00
730450.000	Data Processing Fees	136,112.00	69,620.00		0.00	69,620.00
730452.000	Cori Checks	2,329.00	2,903.00		0.00	2,903.00
730508.000	Help Wanted	27,353.00	24,019.00		0.00	24,019.00
730510.000	Advertising	13,008.00	6,786.00		0.00	6,786.00
730512.000	Computer Supplies	12,376.00	11,081.00		0.00	11,081.00
730520.000	Software Maintenance	36,277.00	115,505.00		0.00	115,505.00
730522.000	Group Dental	599.00	(1,313.00)		0.00	(1,313.00)
730524.000	Group Life Insurance	0.00	1,446.00		0.00	1,446.00
730526.000	Business Insurance	86,005.00	98,880.00		0.00	98,880.00
730530.000	Insurance	152,901.00	153,466.00		0.00	153,466.00
730532.000	Employee Fringe Benefits	45,619.00	35,171.00		0.00	35,171.00
730533.000	Employee Physicals	376,093.00	3,270.00		0.00	3,270.00
730534.000	Taxes - MA Universal Health Tax	9,875.00	11,501.00		0.00	11,501.00
730538.000	Covid Testing	0.00	213,345.00		0.00	213,345.00
730540.000	Bad Debt Expense	402,606.00	209,336.00		0.00	209,336.00
730552.000	Fines & Penalties	0.00	13,754.00		0.00	13,754.00
730580.000	Taxes - General	31,667.00	30,758.00		0.00	30,758.00
730582.000	Taxes - Real Estate	16,144.00	101,438.00		0.00	101,438.00
730670.000	Office Supplies	15,192.00	15,723.00		0.00	15,723.00
730700.000	Equipment Rental	13,766.00	14,644.00		0.00	14,644.00
730810.000	Dues & Subscriptions	25,414.00	20,389.00		0.00	20,389.00
730820.000	Travel & Seminar	3,236.00	1,849.00		0.00	1,849.00
730830.000	Education	(6,000.00)	10.00		0.00	10.00
730840.000	Mileage Reimbursement	97.00	307.00		0.00	307.00
730850.000	Purchased Services	87,224.00	36,311.00		0.00	36,311.00
730860.000	Postage	4,543.00	5,032.00		0.00	5,032.00
730870.000	Licenses	12,232.00	13,159.00		0.00	13,159.00
730880.000	Printing	4,237.00	4,900.00		0.00	4,900.00
730900.000	Miscellaneous	1,053.00	(2,763.00)		0.00	(2,763.00)
730910.000	Service Charges - Bank	1,306.00	1,261.00		0.00	1,261.00
730920.000	Bank Reconciliation Adjustments	0.00	7,201.00		0.00	7,201.00
800100.000	Wages - Physical Therapist	362,691.00	437,206.00		0.00	437,206.00
800670.000	Supplies	11,784.00	11,486.00		0.00	11,486.00
810100.000	Wages - Occupational Therapist	251,421.00	294,660.00		0.00	294,660.00
810670.000	Supplies	2,614.00	1,794.00		0.00	1,794.00
820100.000	Wages - Speech Therapist	119,275.00	143,156.00		0.00	143,156.00
830100.000	Wages - Respiratory Therapist	76,460.00	49,551.00		0.00	49,551.00
830670.000	Respiratory Supplies	7,872.00	7,010.00		0.00	7,010.00
830830.000	Education	770.00	550.00		0.00	550.00

Client: **A443534 - Christopher House, Inc.**
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Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - SNF TB Report**

Account	Description	CAID PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2021	12/31/2022			12/31/2022
830901.000	Respiratory Covid Supplies	31.00	688.00		0.00	688.00
830950.000	Purchased Service	0.00	6,531.00		0.00	6,531.00
850050.000	Pharmacy Consultant	4,376.00	3,832.00		0.00	3,832.00
850660.000	Rx Med A	95,026.00	99,064.00		0.00	99,064.00
850662.000	IV Therapy Med A	8,095.00	6,364.00		0.00	6,364.00
850670.000	Rx - Insurance	108,340.00	129,778.00		0.00	129,778.00
850690.000	IV Therapy - Insurance	4,581.00	9,447.00		0.00	9,447.00
850692.000	Rx - Medicaid	8,629.00	16,799.00		0.00	16,799.00
850693.000	IV - Medicaid	26.00	0.00		0.00	0.00
860660.000	Medicare A- Consolidated Billing	0.00	5,429.00		0.00	5,429.00
860901.000	Covid - Supplies	178,290.00	94,623.00		0.00	94,623.00
860902.000	Medical Supplies	325,529.00	321,016.00		0.00	321,016.00
860904.000	Enteral And Parental Supplies	8,100.00	15,057.00		0.00	15,057.00
860906.000	Oxygen	17,785.00	23,659.00		0.00	23,659.00
860908.000	Radiology Med A	6,816.00	6,308.00		0.00	6,308.00
860910.000	Lab Med A	13,762.00	7,935.00		0.00	7,935.00
860912.000	Ambulance	6,588.00	10,443.00		0.00	10,443.00
860950.000	Radiology - Insurance	5,709.00	9,140.00		0.00	9,140.00
860960.000	Lab - Insurance	48,189.00	59,877.00		0.00	59,877.00
870110.000	Land Improvements	16,983.00	18,728.00		0.00	18,728.00
870120.000	Building	209,476.00	209,343.00		0.00	209,343.00
870130.000	Building Improvements	71,282.00	75,850.00		0.00	75,850.00
870150.000	FF & E	88,400.00	95,475.00		0.00	95,475.00
870160.000	Computer Hardware	23,661.00	26,830.00		0.00	26,830.00
870170.000	Computer Software	911.00	2,237.00		0.00	2,237.00
870180.000	Amortization	6,730.00	6,730.00		0.00	6,730.00
880100.000	Interest Bonds	319,577.00	308,986.00		0.00	308,986.00
Subtotal : None		(603,052.00)	(1,075,597.00)		0.00	(1,075,597.00)
Total [P&L] Profit & Loss Groupings		(603,052.00)	(1,075,597.00)		0.00	(1,075,597.00)

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Client: **A443534 - Christopher House, Inc.**
Engagement: **MDMC 2022 - Christopher House, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - SNF-CR Groupings Report**

Account	Description	CAID CP 12/31/2022	CARE PP-1 12/31/2021
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
100105.000	Cash - Avidia Operating	3,978,552.00	3,347,538.00
Subtotal : None		3,978,552.00	3,347,538.00
Total [S6L1.1C1]	Cash and Cash Equivalents	3,978,552.00	3,347,538.00
Group : [S6L1.2C1]	Short Term Investments		
Subgroup : None			
100250.000	Cash - Money Market	0.00	1,809.00
100900.000	Cash - Certificates Of Deposit	668,683.00	667,727.00
Subtotal : None		668,683.00	669,536.00
Total [S6L1.2C1]	Short Term Investments	668,683.00	669,536.00
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C A/ R Self-Pay Patients (Private)]			
111000.000	A/R - Private	435,139.00	553,539.00
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		435,139.00	553,539.00
Subgroup : [S6L1.5C A/R Managed Care Patients (Private)]			
115100.000	A/R - Blue Cross	29,676.00	14,038.00
115110.000	A/R - Fallon	96,118.00	94,073.00
115130.000	A/R - Navicare	276,751.00	375,340.00
115160.000	A/R Tufts	5,707.00	0.00
117000.000	A/R - Insurance All Inclusive	61,325.00	23,538.00
118000.000	A/R - Insurance Ancillary HMO Only	23,723.00	11,746.00
119500.000	A/R - Evercare	3,061.00	8,323.00
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		496,361.00	527,058.00
Subgroup : [S6L1.5C A/r Medicare Non Managed Care]			
113000.000	A/R - Medicare Part A	328,515.00	427,782.00
114000.000	A/R - Medicare Part B	6,255.00	4,813.00
115000.000	A/R - Co-Insurance Part A	70,235.00	46,625.00
116000.000	A/R - Co-Insurance Part B	4,041.00	0.00
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		409,046.00	479,220.00
Subgroup : [S6L1.5C A/R Mass Medicaid Non Managed Care]			
112000.000	A/R - Medicaid	344,093.00	301,041.00
115150.000	A/R Summit Medicaid	158,584.00	58,777.00
119000.000	A/R Medicaid Pending	200,934.00	139,909.00
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Ca		703,611.00	499,727.00
Subgroup : [S6L1.5C A/R Mass Senior Care Organization]			
115140.000	A/R - Senior Whole Health	(3,691.00)	(1,521.00)
119100.000	A/R - Evercare SCO	78,383.00	71,545.00
Subtotal [S6L1.5C1H] A/R Mass Senior Care Organization		74,692.00	70,024.00
Subgroup : [S6L1.5C A/R Other Public Patients]			
115120.000	A/R - Hospice	72,424.00	67,394.00
Subtotal [S6L1.5C1L] A/R Other Public Patients		72,424.00	67,394.00
Total [S6L1.5C1]	Payer Accounts Receivable	2,191,273.00	2,196,962.00
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
120000.000	A/R - Allowance For Bad Debt	(500,000.00)	(500,000.00)
Subtotal : None		(500,000.00)	(500,000.00)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(500,000.00)	(500,000.00)
Group : [S6L1.7C1]	Receivable from Officers/Owners/Employees		
Subgroup : [S6L1.7C Due from Employees]			
131000.000	A/R - Employee Loans	6,450.00	0.00
Subtotal [S6L1.7C1A] Due from Employees		6,450.00	0.00
Total [S6L1.7C1]	Receivable from Officers/Owners/Em	6,450.00	0.00
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			
139000.000	A/R - Other	0.00	205.00
Subtotal : None		0.00	205.00
Total [S6L1.11C1]	Other Receivables	0.00	205.00

Group : [S6L1.13C1] Prepaid Insurance

Subgroup : None

152000.000	Prepaid - Insurance	19,154.00	91,365.00
Subtotal : None		19,154.00	91,365.00
Total [S6L1.13C1]	Prepaid Insurance	19,154.00	91,365.00

Group : [S6L1.15C1] Other Prepaid Expenses

Subgroup : None

151000.000	Prepaid - Expenses	9,565.00	0.00
Subtotal : None		9,565.00	0.00
Total [S6L1.15C1]	Other Prepaid Expenses	9,565.00	0.00

Group : [S6L1.17C1] Other Current Assets

Subgroup : None

181150.000	Depreciation Reserve Fund	36,474.00	36,457.00
181160.000	Endowment Fund	420,581.00	376,822.00
Subtotal : None		457,055.00	413,279.00
Total [S6L1.17C1]	Other Current Assets	457,055.00	413,279.00

Group : [S6L2.1C1] Land

Subgroup : None

161100.000	Land	798,388.00	798,388.00
Subtotal : None		798,388.00	798,388.00
Total [S6L2.1C1]	Land	798,388.00	798,388.00

Group : [S6L2.2C1] Building

Subgroup : [S6L2.2C Building Costs

161000.000	Building	8,491,493.00	8,379,034.00
Subtotal [S6L2.2C1A] Building Costs		8,491,493.00	8,379,034.00

Subgroup : [S6L2.2C A/D Building

165000.000	Accum. Dep. - Building	(5,635,662.00)	(5,426,186.00)
Subtotal [S6L2.2C1B] A/D Building		(5,635,662.00)	(5,426,186.00)

Total [S6L2.2C1]	Building	2,855,831.00	2,952,848.00
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Group : [S6L2.3C1] Improvements - Cost

Subgroup : [S6L2.3C Building Improvements

161130.000	Building Improvements	1,840,885.00	1,652,406.00
Subtotal [S6L2.3C1A] Building Improvements		1,840,885.00	1,652,406.00

Subgroup : [S6L2.3C Leasehold Improvements

161120.000	Land Improvements	420,166.00	345,849.00
Subtotal [S6L2.3C1B] Leasehold Improvements		420,166.00	345,849.00

Subgroup : [S6L2.3C A/D Building Improvements

165120.000	Accum. Dep. - Building Improvements	(823,016.00)	(747,461.00)
Subtotal [S6L2.3C1D] A/D Building Improvements		(823,016.00)	(747,461.00)

Subgroup : [S6L2.3C A/D Leasehold Improvements

165100.000	Accum. Dep. - Land Improvements	(200,996.00)	(182,268.00)
Subtotal [S6L2.3C1E] A/D Leasehold Improvements		(200,996.00)	(182,268.00)

Total [S6L2.3C1]	Improvements - Cost	1,237,039.00	1,068,526.00
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1236744 295.00

Group : [S6L2.4C1] Equipment

Subgroup : [S6L2.4C Equipment Cost

162000.000	Furniture Fixture & Equipment	2,476,095.00	2,316,008.00
162500.000	Computer Hardware	592,057.00	559,602.00
Subtotal [S6L2.4C1A] Equipment Cost		3,068,152.00	2,875,610.00

Subgroup : [S6L2.4C A/D Equipment

166000.000	Accum. Dep. - FF&E	(1,915,721.00)	(1,820,084.00)
166500.000	Accum. Dep. - Computer Hardware	(465,694.00)	(439,262.00)
Subtotal [S6L2.4C1b] A/D Equipment		(2,381,415.00)	(2,259,346.00)

Total [S6L2.4C1]	Equipment	686,737.00	616,264.00
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Group : [S6L2.5C1] Software/Limited Life Assets

Subgroup : [S6L2.5C Software Cost

163000.000	Computer Software	110,955.00	108,455.00
Subtotal [S6L2.5C1A] Software Cost		110,955.00	108,455.00

Subgroup : [S6L2.5C A/D Software

167000.000	Accum. Dep. - Computer Software	(106,140.00)	(103,902.00)
Subtotal [S6L2.5C1B] A/D Software		(106,140.00)	(103,902.00)

Total [S6L2.5C1]	Software/Limited Life Assets	4,815.00	4,553.00
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Group : [S6L3.5C1] Mortgage Acquisition Costs			
Subgroup : None			
181110.000	Organization Costs	129,555.00	136,285.00
Subtotal : None		129,555.00	136,285.00
Total [S6L3.5C1] Mortgage Acquisition Costs		129,555.00	136,285.00
Group : [S6L5.1C1] Trade Payable			
Subgroup : None			
200100.000	Accounts Payable	(611,060.00)	(368,776.00)
Subtotal : None		(611,060.00)	(368,776.00)
Total [S6L5.1C1] Trade Payable		(611,060.00)	(368,776.00)
Group : [S6L5.2C1] Accrued Expenses			
Subgroup : None			
200200.000	Accrued Expenses	(123,547.00)	(85,128.00)
Subtotal : None		(123,547.00)	(85,128.00)
Total [S6L5.2C1] Accrued Expenses		(123,547.00)	(85,128.00)
Group : [S6L5.4C1] Patient Funds Due			
Subgroup : [S6L5.4C] Patient Funds Due (Self Pay)			
0002251000	PATIENT REFUNDS-PRIVATE	(123,942.00)	(128,479.00)
Subtotal [S6L5.4C1A] Patient Funds Due (Self Pay)		(123,942.00)	(128,479.00)
Total [S6L5.4C1] Patient Funds Due		(123,942.00)	(128,479.00)
Group : [S6L5.6C1] Long Term Debt, Current Portion-Banks, Mortgages, Other			
Subgroup : [S6L5.6C] Current LT Debt-Other Short Term Financing			
0002200100	CURRENT MAT. OFFSET	315,170.00	304,198.00
0002200200	CURRENT MATURITY	(315,170.00)	(304,198.00)
Subtotal [S6L5.6C1B] Current LT Debt-Other Short Term Fi		0.00	0.00
Total [S6L5.6C1] Long Term Debt, Current Portion-Bar		0.00	0.00
Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities			
Subgroup : [S6L5.7C] Accrued Salaries			
202000.000	Accrued Wages	(374,847.00)	(344,640.00)
202410.000	Accrued Vacation	(192,789.00)	(179,575.00)
Subtotal [S6L5.7C1A] Accrued Salaries		(567,636.00)	(524,215.00)
Subgroup : [S6L5.7C] Accrued Payroll Taxes Withheld			
201500.000	Local Withholding	0.00	(1,158.00)
Subtotal [S6L5.7C1B] Accrued Payroll Taxes Withheld		0.00	(1,158.00)
Subgroup : [S6L5.7C] Accrued Payroll Taxes Payable			
201300.000	FICA Liability - Social Security	(29,950.00)	(25,219.00)
Subtotal [S6L5.7C1C] Accrued Payroll Taxes Payable		(29,950.00)	(25,219.00)
Subgroup : [S6L5.7C] Other Payroll Liabilities			
203000.000	Employee Benefits	9,045.00	9,706.00
203100.000	Garnishments	(7,968.00)	(8,081.00)
Subtotal [S6L5.7C1D] Other Payroll Liabilities		1,077.00	1,625.00
Total [S6L5.7C1] Accrued Salaries & Payroll Liabilities		(596,509.00)	(548,967.00)
Group : [S6L5.10C1] Other Current Liabilities			
Subgroup : None			
215030.000	User Fee Assessment	(247,016.00)	(257,371.00)
215100.000	Resident Refunds	3,330.00	3,785.00
215350.000	Deferred Revenue	0.00	(450,319.00)
Subtotal : None		(243,686.00)	(703,905.00)
Total [S6L5.10C1] Other Current Liabilities		(243,686.00)	(703,905.00)
Group : [S6L6.1C1] Motgage Payable			
Subgroup : None			
251100.000	Bonds Payable	(8,542,081.00)	(8,846,279.00)
Subtotal : None		(8,542,081.00)	(8,846,279.00)
Total [S6L6.1C1] Motgage Payable		(8,542,081.00)	(8,846,279.00)
Group : [S6L8B.4C1] Owners Equity Balance-Retained Earnings			
Subgroup : None			
0003300000	CURRENT YR RETAINED EARNINGS	(112,459.00)	0.00
308000.000	Retained Earnings	(1,114,216.00)	(511,163.00)
Subtotal : None		(1,226,675.00)	(511,163.00)
Total [S6L8B.4C1] Owners Equity Balance-Retained Ear		(1,226,675.00)	(511,163.00)
Group : [S2L1.1C1] Private Pay			
Subgroup : None			
410100.000	Room And Board - Private	(2,599,188.00)	(2,297,283.00)

410900.000	Private - Contractual Adjustment	37,743.00	74.00
Subtotal : None		(2,561,445.00)	(2,297,209.00)
Total [S2L1.1C1]	Private Pay	(2,561,445.00)	(2,297,209.00)
Group : [S2L1.2C1] Commerical Managed Care			
Subgroup : None			
460100.000	Room And Board - Insurance All-Inclusi	(152,308.00)	(209,002.00)
460900.000	Insurance All Inclusive - Contractual A	13,602.00	145,019.00
Subtotal : None		(138,706.00)	(63,983.00)
Total [S2L1.2C1]	Commerical Managed Care	(138,706.00)	(63,983.00)
Group : [S2L1.3C1] Commerical Non Managed Care			
Subgroup : None			
460100	Room And Board - Insurance All-Inclusi	(85,286.00)	0.00
Subtotal : None		(85,286.00)	0.00
Total [S2L1.3C1]	Commerical Non Managed Care	(85,286.00)	0.00
Group : [S2L1.4C1] Medicare-Fee-For-Service			
Subgroup : None			
400100.000	Room And Board - Medicare A	(1,504,280.00)	(1,778,390.00)
Subtotal : None		(1,504,280.00)	(1,778,390.00)
Total [S2L1.4C1]	Medicare-Fee-For-Service	(1,504,280.00)	(1,778,390.00)
Group : [S2L1.5C1] Medicare Managed Care (Part C)			
Subgroup : None			
435100.000	Room And Board - Blue Cross	(357,050.00)	(205,000.00)
450100.000	Room And Board - Fallon	(875,634.00)	(767,231.00)
560100.000	Evercare - Room And Board	(190,105.00)	(68,164.00)
580100.000	Tufts - Room And Board	(142,990.00)	(141,673.00)
Subtotal : None		(1,565,779.00)	(1,182,068.00)
Total [S2L1.5C1]	Medicare Managed Care (Part C)	(1,565,779.00)	(1,182,068.00)
Group : [S2L1.6C1] MassHealth Fee-for-Service			
Subgroup : None			
4004300002	RESOURCE INCOME - OFFSET	1,940,952.00	0.00
430100.000	Medicaid - Room And Board	(6,389,540.00)	(3,530,256.00)
430900.000	Medicaid - Contractual Adjustment	2,531,358.00	22,633.00
470100.000	Room And Board - Hospice	(1,112,969.00)	(565,586.00)
470900.000	Hospice - Contractual Adjustment	362,009.00	(1,459.00)
506200.000	MassHealth Behavioral Health Add-On	(7,650.00)	0.00
540100.000	Medicaid Pending - MP - Room And Bo	35,604.00	(195,817.00)
Subtotal : None		(2,640,236.00)	(4,270,485.00)
Total [S2L1.6C1]	MassHealth Fee-for-Service	(2,640,236.00)	(4,270,485.00)
Group : [S2L1.8C1] Senior Care Options			
Subgroup : None			
415100.000	Evercare SCO - Room And Board	(1,762,435.00)	(718,683.00)
415900.000	Evercare SCO - Contractual Adjustmen	595,756.00	(15,659.00)
480100.000	Room And Board - Navicare	(4,268,165.00)	(3,163,655.00)
480900.000	Navicare - Contractual Adjustment	1,555,756.00	(8,306.00)
530100.000	Senior Whole Health - Room And Board	(26,399.00)	(8,627.00)
Subtotal : None		(3,905,487.00)	(3,914,930.00)
Total [S2L1.8C1]	Senior Care Options	(3,905,487.00)	(3,914,930.00)
Group : [S2L1.10C1] Pace			
Subgroup : None			
510100.000	Summit - Room & Board	(2,236,166.00)	(1,228,318.00)
510900.000	Summit - Contractual Adjustment	789,842.00	(5,041.00)
Subtotal : None		(1,446,324.00)	(1,233,359.00)
Total [S2L1.10C1]	Pace	(1,446,324.00)	(1,233,359.00)
Group : [S2L1.12C1] Medicaid Patient Paid Amount			
Subgroup : None			
4004300004	RESOURCE INCOME	(1,940,952.00)	0.00
Subtotal : None		(1,940,952.00)	0.00
Total [S2L1.12C1]	Medicaid Patient Paid Amount	(1,940,952.00)	0.00
Group : [S2L1.1C2] Ancillary-Private Pay			
Subgroup : None			
410111.000	Private- Ancillary C/A	587.00	0.00
410250.000	Pharmacy - Private	0.00	(488.00)
410260.000	Vaccines - Private	(40.00)	(36.00)
410300.000	Oxygen - Private	(322.00)	0.00
410400.000	Physical Therapy - Private	0.00	(106.00)
410550.000	Respiratory Therapy - Private	(225.00)	0.00
Subtotal : None		0.00	(630.00)
Total [S2L1.1C2]	Ancillary-Private Pay	0.00	(630.00)

Group : [S2L1.2C2] Ancillary-Commerical Managed Care			
Subgroup : None			
460111.000	Ancillary C/A- Insurance All-inclusive	141,292.00	0.00
460250.000	Pharmacy - Insurance All Inclusive	(42,987.00)	(34,519.00)
460260.000	Vaccines - Insurance All Inclusive	(80.00)	0.00
460300.000	Oxygen - Insurance All Inclusive	(728.00)	(770.00)
460350.000	Equipment Rental - Insurance All Inclusive	(136.00)	(476.00)
460400.000	Physical Therapy - Insurance All Inclusive	(37,889.00)	(48,294.00)
460450.000	Occupational Therapy - Insurance All Inclusive	(31,317.00)	(20,364.00)
460500.000	Speech Therapy - Insurance All Inclusive	(12,588.00)	(22,269.00)
460550.000	Respiratory Therapy - Insurance All Inclusive	(2,375.00)	(4,375.00)
460600.000	IV Therapy - Insurance All Inclusive	(1,293.00)	(124.00)
460700.000	Insurance All Inclusive - X-Ray	(920.00)	(1,547.00)
460850.000	Insurance All Inclusive - Lab	(10,983.00)	(11,482.00)
506400.000	Physical Therapy - Insurance B	0.00	(318.00)
506450.000	Occupational Therapy - Insurance B	0.00	(578.00)
Subtotal : None		(4.00)	(145,116.00)
Total [S2L1.2C2] Ancillary-Commerical Managed Care		(4.00)	(145,116.00)

Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service			
Subgroup : None			
400111.000	Medicare A- Ancillary C/A	1,021,136.00	0.00
400200.000	Medical Supplies - Medicare A	0.00	(1,020.00)
400250.000	Pharmacy - Medicare A	(203,752.00)	(197,828.00)
400260.000	Vaccines - Medicare A	(400.00)	0.00
400300.000	Oxygen - Medicare A	(2,191.00)	(2,842.00)
400350.000	Equipment Rental - Medicare A	(1,088.00)	0.00
400400.000	Physical Therapy - Medicare A	(290,626.00)	(240,703.00)
400450.000	Occupational Therapy - Medicare A	(277,219.00)	(238,096.00)
400500.000	Speech Therapy - Medicare A	(116,108.00)	(101,305.00)
400550.000	Respiratory Therapy - Medicare A	(11,925.00)	(18,950.00)
400600.000	IV Therapy - Medicare A	(12,802.00)	(22,454.00)
400700.000	Medicare A - X-Ray	(11,929.00)	(5,987.00)
400850.000	Med A Lab	(93,095.00)	(93,239.00)
400900.000	Medicare A - Contractual Adjustment	(763,948.00)	891,457.00
500350.000	Equipment Rental - Medicare B	(136.00)	0.00
500550.000	Respiratory Therapy - Medicare B	(1,750.00)	0.00
Subtotal : None		(765,833.00)	(30,967.00)
Total [S2L1.4C2] Ancillary-Medicare Fee-for-Service		(765,833.00)	(30,967.00)

Group : [S2L1.5C2] Ancillary-Medicare Managed Care (Part C)			
Subgroup : None			
435111.000	Blue Cross- Ancillary C/A	271,499.00	0.00
435250.000	Pharmacy - Blue Cross	(63,007.00)	(30,810.00)
435300.000	Oxygen - Blue Cross	(2,968.00)	(679.00)
435350.000	Equipment Rental - Blue Cross	(612.00)	(136.00)
435400.000	Physical Therapy - Blue Cross	(72,603.00)	(49,529.00)
435450.000	Occupational Therapy - Blue Cross	(74,661.00)	(48,361.00)
435500.000	Speech Therapy - Blue Cross	(25,587.00)	(10,884.00)
435550.000	Respiratory Therapy - Blue Cross	(5,000.00)	(3,600.00)
435600.000	IV Therapy - Blue Cross	(409.00)	(2,891.00)
435700.000	X-Ray - Blue Cross	(3,832.00)	(2,406.00)
435850.000	Lab - Blue Cross	(22,820.00)	(25,319.00)
435900.000	Contractual Adjustment - Blue Cross	8,848.00	174,615.00
450111.000	Ancillary C/A- Fallon	573,710.00	0.00
450250.000	Pharmacy - Fallon	(124,574.00)	(127,590.00)
450300.000	Oxygen - Fallon	(1,491.00)	(2,289.00)
450350.000	Equipment Rental - Fallon	(476.00)	(748.00)
450400.000	Physical Therapy - Fallon	(169,088.00)	(141,176.00)
450450.000	Occupational Therapy - Fallon	(177,749.00)	(172,734.00)
450500.000	Speech Therapy - Fallon	(32,709.00)	(33,658.00)
450550.000	Respiratory Therapy - Fallon	(6,100.00)	(13,750.00)
450600.000	IV Therapy - Fallon	(9,667.00)	(11,149.00)
450700.000	Fallon - X-Ray	(6,002.00)	(1,860.00)
450850.000	Fallon - Lab	(45,853.00)	(47,707.00)
450900.000	Fallon - Contractual Adjustment	(69,525.00)	552,521.00
480111.000	Ancillary C/A- Navicare	4,443.00	0.00
480250.000	Pharmacy - Navicare	(2,937.00)	0.00
480300.000	Oxygen - Navicare	(770.00)	0.00
480350.000	Equipment Rental - Navicare	(34.00)	0.00
480550.000	Respiratory Therapy - Navicare	(475.00)	0.00
480850.000	Navicare - Lab	(227.00)	0.00
480999.000	Navicare - Prior Year Adjustment	(10,111.00)	0.00
500260.000	Vaccines - Medicare B	(7,505.00)	(970.00)
500300.000	Oxygen - Medicare B	(4,998.00)	(7,603.00)
500400.000	Physical Therapy - Medicare B	(35,702.00)	(34,063.00)
500450.000	Occupational Therapy - Medicare B	(26,113.00)	(26,959.00)
500500.000	Speech Therapy - Medicare B	(12,780.00)	(13,820.00)
500900.000	Medicare B - Contractual Adjustment	22,119.00	21,238.00

505260.000	Vaccines - Managed Care B	(6,510.00)	(2,065.00)
505300.000	Oxygen - Managed Care B	(21,415.00)	(62,614.00)
505350.000	Equipment Rental - Managed Care B	(1,768.00)	0.00
505400.000	Physical Therapy - Managed Care B	(81,882.00)	(64,497.00)
505450.000	Occupational Therapy - Managed Care	(70,318.00)	(71,863.00)
505500.000	Speech Therapy - Managed Care B	(28,960.00)	(28,868.00)
505550.000	Respiratory Therapy - Managed Care B	(17,800.00)	0.00
505900.000	Managed Care B - Contractual Adjustm	62,552.00	77,329.00
506900.000	Insurance B - Contractual Adjustment	0.00	1,927.00
510250.000	Summit - Pharmacy	(3,254.00)	0.00
510300.000	Summit - Oxygen	(812.00)	0.00
510350.000	Summitt - Equipment Rental	(102.00)	0.00
510550.000	Summit - Respiratory Therapy	(600.00)	0.00
510700.000	Summit - X-ray	(150.00)	0.00
510800.000	Summit - Ancillary C/A	5,878.00	0.00
510850.000	Summit - Lab	(960.00)	0.00
530250.000	Senior Whole Health - Pharmacy	(892.00)	(6.00)
530300.000	Senior Whole Health - Oxygen	0.00	(7.00)
530350.000	Senior Whole Health - Equipment Rent	0.00	(34.00)
530400.000	Senior Whole Health - Physical Therapy	0.00	(141.00)
530550.000	Senior Whole Health - Respiratory Ther	0.00	(100.00)
530800.000	Senior Whole Health - Ancillary C/A	892.00	0.00
530900.000	Senior Whole Health - Contractual Adju	13,338.00	(136.00)
560250.000	Evercare - Pharmacy	(35,816.00)	(15,533.00)
560300.000	Evercare - Oxygen	(133.00)	(266.00)
560350.000	Evercare - Equipment Rental	(102.00)	(34.00)
560400.000	Evercare - Physical Therapy	(20,004.00)	(11,197.00)
560450.000	Evercare - Occupational Therapy	(36,371.00)	(18,140.00)
560500.000	Evercare - Speech Therapy	(21,617.00)	(6,596.00)
560550.000	Evercare - Respiratory Therapy	(1,525.00)	(1,650.00)
560600.000	Evercare - IV Therapy	(6,233.00)	(3,047.00)
560700.000	Evercare - X-Ray	(1,520.00)	(349.00)
560800.000	Evercare - Ancillary C/A	134,245.00	0.00
560850.000	Evercare - Lab	(11,029.00)	(6,926.00)
560900.000	Evercare - Contractual Adjustment	9,977.00	63,739.00
580200.000	Tufts - Pharmacy	(15,123.00)	(14,615.00)
580300.000	Tufts - Oxygen	(91.00)	(434.00)
580350.000	Tufts - Equipment Rental	(68.00)	0.00
580400.000	Tufts - Physical Therapy	(29,029.00)	(24,592.00)
580450.000	Tufts - Occupational Therapy	(30,125.00)	(24,869.00)
580500.000	Tufts - Speech Therapy	(8,720.00)	(7,863.00)
580550.000	Tufts - Respiratory Therapy	(575.00)	(2,000.00)
580600.000	Tufts - IV Therapy	(1,460.00)	0.00
580700.000	Tufts - Radiology	(1,143.00)	(1,204.00)
580755.000	Tufts - Ancillary C/A	95,234.00	0.00
580850.000	Tufts - Lab	(8,901.00)	(8,934.00)
580900.000	Tufts - Contractual Adjustment	2,484.00	84,546.00
Subtotal : None		(276,174.00)	(213,356.00)
Total [S2L1.6C2] Ancillary-Medicare Managed Care (P		(276,174.00)	(213,356.00)

Group : [S2L1.6C2] Ancillary-MassHealth Fee-for-Service			
Subgroup : None			
430111.000	Medicaid- Ancillary C/A	38,146.00	0.00
430250.000	Pharmacy - Medicaid	(27,237.00)	(8,819.00)
430260.000	Vaccines - Medicaid	(212.00)	0.00
430300.000	Oxygen - Medicaid	(1,379.00)	0.00
430350.000	Equipment Rental - Medicaid	(170.00)	0.00
430400.000	Physical Therapy - Medicaid	(3,533.00)	145.00
430450.000	Occupational Therapy - Medicaid	(2,928.00)	(400.00)
430500.000	Speech Therapy - Medicaid	(270.00)	0.00
430550.000	Respiratory Therapy - Medicaid	(1,300.00)	(200.00)
430600.000	IV Therapy - Medicaid	(229.00)	(222.00)
430850.000	Medicaid - Lab	(888.00)	0.00
540250.000	Medicaid Pending - MP - Pharmacy	(5,569.00)	0.00
540300.000	Medicaid Pending - MP - Oxygen	(168.00)	0.00
540350.000	Medicaid Pending - MP - Equipment Re	(34.00)	0.00
540550.000	Medicaid Pending - MP - Respiratory Th	(50.00)	0.00
540800.000	Medicaid Pending - MP - Ancillary C/A	6,181.00	0.00
540850.000	Medicaid Pending - MP - Lab	(360.00)	0.00
540900.000	Medicaid Pending - MP - Contractual Ac	(212,732.00)	(50,486.00)
Subtotal : None		(212,732.00)	(59,982.00)
Total [S2L1.6C2] Ancillary-MassHealth Fee-for-Service		(212,732.00)	(59,982.00)

Group : [S2L1.8C2] Ancillary-Senior Care Options			
Subgroup : None			
415250.000	Pharmacy - Evercare SCO	(914.00)	(346.00)
415350.000	Equipment Rental - Evercare SCO	(102.00)	0.00
415400.000	Physical Therapy - Evercare SCO	0.00	(285.00)
415450.000	Occupational Therapy - Evercare SCO	0.00	(1,333.00)

415500.000	Speech Therapy - Evercare SCO	(375.00)	0.00
415650.000	Evercare SCO- Ancillary C/A	1,731.00	0.00
415850.000	Evercare SCO - Lab	(339.00)	0.00
Subtotal : None		1.00	(1,964.00)
Total [S2L1.8C2]	Ancillary-Senior Care Options	1.00	(1,964.00)

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

Subgroup : None			
470111.000	Ancillary C/A- Hospice	1,887.00	0.00
470250.000	Pharmacy - Hospice	(912.00)	(550.00)
470300.000	Oxygen - Hospice	(616.00)	0.00
470350.000	Equipment Rental - Hospice	(34.00)	0.00
470550.000	Respiratory Therapy - Hospice	(325.00)	(25.00)
Subtotal : None		0.00	(575.00)
Total [S2L1.14C2]	Ancillary-Veterans Affairs & Other Pu	0.00	(575.00)

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

Subgroup : None			
599081.CLA	Federal Stimulus Grant Revenue	(450,319.00)	(1,138,229.00)
599082.CLA	State Stimulus Grant Revenue	(1,109,131.00)	(468,184.00)
Subtotal : None		(1,559,450.00)	(1,606,413.00)
Total [S2L3.2C1]	Endowment & Other Non Recoveral	(1,559,450.00)	(1,606,413.00)

Group : [S2L3.3C1] Laundry Revenue

Subgroup : None			
599020.000	Laundry	(4,874.00)	(4,522.00)
Subtotal : None		(4,874.00)	(4,522.00)
Total [S2L3.3C1]	Laundry Revenue	(4,874.00)	(4,522.00)

Group : [S2L3.5C1] Recovery of Bad Debts

Subgroup : None			
599030.000	Bad Debt Recovery	(159,932.00)	0.00
Subtotal : None		(159,932.00)	0.00
Total [S2L3.5C1]	Recovery of Bad Debts	(159,932.00)	0.00

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

Subgroup : None			
400999.000	Medicare A - Prior Year Adjustment	(8,728.00)	0.00
410999.000	Private - Prior Year Adjustment	(116,859.00)	0.00
415999.000	Evercare SCO - Prior Year Adjustment	(4,752.00)	0.00
430999.000	Medicaid - Prior Year Adjustment	(185,427.00)	0.00
435999.000	Prior Year Adjustment - Blue Cross	(800.00)	0.00
450999.000	Fallon - Prior Year Adjustment	8,037.00	0.00
460999.000	Insurance All Inclusive - Prior Year Ad	(25,824.00)	0.00
470999.000	Hospice - Prior Year Adjustment	(10,205.00)	0.00
4984820000	PRIOR YEAR ADJS - OTHER	0.00	(228,972.00)
510999.000	Summit - Prior Year Adjustment	(30,809.00)	0.00
530999.000	Senior Whole Health - Prior Year Adjust	(316.00)	0.00
540999.000	Medicaid Pending - MP - Prior Year Adj	145,289.00	0.00
599060.000	Prior Year Adjustment	(232,279.00)	0.00
Subtotal : None		(462,673.00)	(228,972.00)
Total [S2L3.6C1]	Prior Year Retroactive Revenue	(462,673.00)	(228,972.00)

Group : [S2L3.7C1] Interest Income

Subgroup : None			
599050.000	Interest Income	(5,038.00)	(7,139.00)
Subtotal : None		(5,038.00)	(7,139.00)
Total [S2L3.7C1]	Interest Income	(5,038.00)	(7,139.00)

Group : [S2L3.9C1] Administrative & General Recoverable Income

Subgroup : None			
730900.000	Miscellaneous	(2,763.00)	1,053.00
Subtotal : None		(2,763.00)	1,053.00
Total [S2L3.9C1]	Administrative & General Recoverabl	(2,763.00)	1,053.00

Group : [S2L3.11C1] Variable Recoverable Income

Subgroup : None			
599010.000	Barber/Beauty	(4,122.00)	(2,872.00)
599015.000	Cable/TV/Phone	(7,651.00)	(6,929.00)
599040.000	Employee/Guest Meals	(465.00)	0.00
599070.000	Charitable Donations	(43,615.00)	(22,041.00)
599080.000	Misc. Income	(37,608.00)	(54,744.00)
599090.000	Small Balance Adjustments	(4.00)	0.00
599095.000	Discounts Earned	(1,660.00)	(6,746.00)
730830.000	Education	10.00	(6,000.00)
Subtotal : None		(95,115.00)	(99,332.00)
Total [S2L3.11C1]	Variable Recoverable Income	(95,115.00)	(99,332.00)

Group : [S3L1.1C1] Director of Nurses Salary			
Subgroup : None			
670100.000	Wages - DON	133,702.00	123,681.00
Subtotal : None		133,702.00	123,681.00
Total [S3L1.1C1]	Director of Nurses Salary	133,702.00	123,681.00
Group : [S3L1.7C1] Registered Nurses Salaries			
Subgroup : None			
630100.000	Wages - R.N.	407,911.00	458,156.00
670115.000	Wages - Nursing Supervisor	542,561.00	324,626.00
Subtotal : None		950,472.00	782,782.00
Total [S3L1.7C1]	Registered Nurses Salaries	950,472.00	782,782.00
Group : [S3L1.11C1] Registered Nurses Purchased Service Tempory Agency Staff			
Subgroup : None			
670902.000	Agency Cert RN	402,951.00	136,411.00
Subtotal : None		402,951.00	136,411.00
Total [S3L1.11C1]	Registered Nurses Purchased Service	402,951.00	136,411.00
Group : [S3L1.12C1] Licensed Practical Nurses Salary			
Subgroup : None			
630110.000	Wages - L.P.N.	1,714,955.00	1,723,136.00
Subtotal : None		1,714,955.00	1,723,136.00
Total [S3L1.12C1]	Licensed Practical Nurses Salary	1,714,955.00	1,723,136.00
Group : [S3L1.16C1] Licensed Practical Nurses Purchased Service Tempory Agency Staff			
Subgroup : None			
670904.000	Agency Cert LPN	637,476.00	265,414.00
Subtotal : None		637,476.00	265,414.00
Total [S3L1.16C1]	Licensed Practical Nurses Purchased Service	637,476.00	265,414.00
Group : [S3L1.17C1] Certified Nurses Aides Salaries			
Subgroup : None			
630120.000	Wages - Aides	2,842,808.00	2,553,302.00
Subtotal : None		2,842,808.00	2,553,302.00
Total [S3L1.17C1]	Certified Nurses Aides Salaries	2,842,808.00	2,553,302.00
Group : [S3L1.21C1] Certified Nurses Aides Purchased Service Tempory Agency Staff			
Subgroup : None			
670906.000	Agency Cert CNA	364,076.00	92,392.00
Subtotal : None		364,076.00	92,392.00
Total [S3L1.21C1]	Certified Nurses Aides Purchased Service	364,076.00	92,392.00
Group : [S3L2.1C1] Administration Salaries			
Subgroup : [S3L2.1C Administrator Salaries			
730100.000	Wages - Administrator	156,500.00	148,477.00
Subtotal [S3L2.1C1A] Administrator Salaries		156,500.00	148,477.00
Total [S3L2.1C1]	Administration Salaries	156,500.00	148,477.00
Group : [S3L2.7C1] Clerical Staff Salaries			
Subgroup : None			
620110.001	Admissions Salaries	0.00	201,286.00
730110.000	Wages - General & Administration	462,201.00	300,191.00
Subtotal : None		462,201.00	501,477.00
Total [S3L2.7C1]	Clerical Staff Salaries	462,201.00	501,477.00
Group : [S3L2.10C1] Clerical Staff Purchased Service			
Subgroup : None			
670850.000	Purchased Services	3,786.00	4,237.00
730850.000	Purchased Services	36,311.00	87,224.00
Subtotal : None		40,097.00	91,461.00
Total [S3L2.10C1]	Clerical Staff Purchased Service	40,097.00	91,461.00
Group : [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping Services			
Subgroup : None			
730450.000	Data Processing Fees	69,620.00	136,112.00
Subtotal : None		69,620.00	136,112.00
Total [S3L2.11C1]	Electronic Data Processing, Payroll & Bookkeeping Services	69,620.00	136,112.00
Group : [S3L2.12C1] Office Supplies			
Subgroup : None			
730512.000	Computer Supplies	11,081.00	12,376.00
730520.000	Software Maintenance	115,505.00	36,277.00
730670.000	Office Supplies	15,723.00	15,192.00
730860.000	Postage	5,032.00	4,543.00
730880.000	Printing	4,900.00	4,237.00
730910.000	Service Charges - Bank	1,261.00	1,306.00

412477 (9,526.00)

647057 (9,581.00)

365379 (1,303.00)

730920.000	Bank Reconciliation Adjustments	7,201.00	0.00
Subtotal : None		160,703.00	73,931.00
Total [S3L2.12C1]	Office Supplies	160,703.00	73,931.00

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

Subgroup : None			
720500.000	Telephone	66,628.00	66,530.00
720544.000	Cellular Phones	4,916.00	7,627.00
Subtotal : None		71,544.00	74,157.00
Total [S3L2.13C1]	Telecommunications (e.g. Internet & Phone)	71,544.00	74,157.00

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

Subgroup : None			
620820.000	Travel & Seminars	0.00	227.00
670820.000	Travel & Seminar	0.00	75.00
720820.000	Travel & Seminars	90.00	0.00
730820.000	Travel & Seminar	1,849.00	3,236.00
Subtotal : None		1,939.00	3,538.00
Total [S3L2.15C1]	Travel, Conventions & Meetings	1,939.00	3,538.00

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

Subgroup : None			
730508.000	Help Wanted	24,019.00	27,353.00
Subtotal : None		24,019.00	27,353.00
Total [S3L2.16C1]	Advertising: Help Wanted	24,019.00	27,353.00

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

Subgroup : None			
610810.000	Dues & Subscriptions	740.00	1,039.00
720810.000	Dues & Subscriptions	0.00	60.00
730810.000	Dues & Subscriptions	20,389.00	25,414.00
730870.000	Licenses	13,159.00	12,232.00
Subtotal : None		34,288.00	38,745.00
Total [S3L2.17C1]	Licenses & Dues: Patient Care Related Portion	34,288.00	38,745.00

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

Subgroup : None			
730440.000	Accounting Fees	57,000.00	54,839.00
Subtotal : None		57,000.00	54,839.00
Total [S3L2.19C1]	Accounting Services (not related to Appeals)	57,000.00	54,839.00

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

Subgroup : None			
730526.000	Business Insurance	98,880.00	86,005.00
Subtotal : None		98,880.00	86,005.00
Total [S3L2.20C1]	Insurance: Malpractice & General Liability	98,880.00	86,005.00

Group : [S3L2.21C1] Insurance: Dept of Unemployment Assistance (DUA) Claims

Subgroup : None			
730280.000	Unemployment	19,071.00	7,590.00
Subtotal : None		19,071.00	7,590.00
Total [S3L2.21C1]	Insurance: Dept of Unemployment Assistance	19,071.00	7,590.00

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

Subgroup : None			
730410.000	Donations	300.00	36.00
730580.000	Taxes - General	30,758.00	31,667.00
Subtotal : None		31,058.00	31,703.00
Total [S3L2.22C1]	Other A & G Expenses	31,058.00	31,703.00

Group : [S3L2B.1C1] Advertising Marketing

Subgroup : None			
730510.000	Advertising	6,786.00	13,008.00
Subtotal : None		6,786.00	13,008.00
Total [S3L2B.1C1]	Advertising Marketing	6,786.00	13,008.00

Group : [S3L2B.6C1] Legal: Other

Subgroup : None			
730430.000	Legal Fees	11,064.00	3,978.00
Subtotal : None		11,064.00	3,978.00
Total [S3L2B.6C1]	Legal: Other	11,064.00	3,978.00

Group : [S3L2B.8C1] Management Company Fees

Subgroup : None			
730432.000	Management Fees	379,980.00	379,980.00
730434.000	Home Office	0.00	22,885.00
Subtotal : None		379,980.00	402,865.00
Total [S3L2B.8C1]	Management Company Fees	379,980.00	402,865.00

Group : [S3L2B.14C1] Bad Debt Expenses

Subgroup : None

730540.000	Bad Debt Expense	209,336.00	402,606.00
Subtotal : None		209,336.00	402,606.00
Total [S3L2B.14C1] Bad Debt Expenses		209,336.00	402,606.00

Group : [S3L2B.15C1] User Fee Assessment

Subgroup : None

430270.000	User Fee Assessment	996,104.00	990,436.00
Subtotal : None		996,104.00	990,436.00
Total [S3L2B.15C1] User Fee Assessment		996,104.00	990,436.00

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

Subgroup : None

670126.000	Wages - Staff Development	37,152.00	62,473.00
Subtotal : None		37,152.00	62,473.00
Total [S3L3.1C1] Staff Development Coordinator Salar		37,152.00	62,473.00

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

Subgroup : None

720110.000	Wages - Plant & Maintenance	108,680.00	138,022.00
Subtotal : None		108,680.00	138,022.00
Total [S3L3.5C1] Plant Operations: Salaires		108,680.00	138,022.00

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

Subgroup : None

720537.000	Medical Waste	1,109.00	952.00
720540.000	Trash Removal	43,041.00	29,882.00
720542.000	Exterminating	1,575.00	1,210.00
720550.000	Service Contracts	25,517.00	0.00
720695.000	Landscaping & Snow Removal	43,407.00	40,457.00
720850.000	Purchased Services	23,120.00	46,237.00
Subtotal : None		137,769.00	118,738.00
Total [S3L3.8C1] Plant Operations: Purchased Service		137,769.00	118,738.00

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

Subgroup : None

670720.000	Small Equipment Purchased	3,640.00	0.00
720660.000	Plant Repair & Maintenance	62,106.00	69,544.00
720670.000	Supplies	42,699.00	34,816.00
720720.000	Small Equipment Purchase	270.00	81.00
720901.000	Covid - Supplies	7,122.00	608.00
Subtotal : None		115,837.00	105,049.00
Total [S3L3.9C1] Plant Operations: Supplies & Expens		115,837.00	105,049.00

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

Subgroup : None

720510.000	Gas	81,032.00	75,619.00
720520.000	Electricity	165,552.00	142,223.00
720530.000	Water/Sewer	62,441.00	66,960.00
Subtotal : None		309,025.00	284,802.00
Total [S3L3.10C1] Plant Operatins: Utilities		309,025.00	284,802.00

Group : [S3L3.13C1] Dietician: Salaries

Subgroup : None

5233CLA	Dietician Salary	82,356.00	0.00
Subtotal : None		82,356.00	0.00
Total [S3L3.13C1] Dietician: Salaries		82,356.00	0.00

Group : [S3L3.18C1] Dietary: Salaries

Subgroup : None

690110.000	Wages - Dietary	499,612.00	520,784.00
Subtotal : None		499,612.00	520,784.00
Total [S3L3.18C1] Dietary: Salaries		499,612.00	520,784.00

Group : [S3L3.21C1] Dietary: Food

Subgroup : None

690680.000	Food Supplements	18,567.00	16,927.00
690690.000	Raw Food	414,267.00	337,097.00
Subtotal : None		432,834.00	354,024.00
Total [S3L3.21C1] Dietary: Food		432,834.00	354,024.00

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

Subgroup : None

690825.000	Dietary Consultant	1,983.00	1,238.00
Subtotal : None		1,983.00	1,238.00
Total [S3L3.22C1] Dietary: Purchased Service		1,983.00	1,238.00

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

Subgroup : None

690660.000	Chemicals	8,515.00	6,963.00
690670.000	Supplies (Non-Food)	24,615.00	19,006.00
690720.000	Small Equipment Purchase	5,299.00	3,297.00
690730.000	Equipment Repair & Maintenance	0.00	1,089.00
690860.000	Dietary Function	663.00	3,522.00
Subtotal : None		39,092.00	33,877.00
Total [S3L3.23C1]	Dietary: Supplies & Expenses	39,092.00	33,877.00

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

Subgroup : [S3L3.24C1] Housekeeping Salaries

710110.000	Wages - Housekeeping	292,511.00	281,300.00
Subtotal [S3L3.24C1] Housekeeping Salaries		292,511.00	281,300.00

Subgroup : [S3L3.24C1] Laundry Salaries

700110.000	Wages - Laundry	146,566.00	142,781.00
Subtotal [S3L3.24C1] Laundry Salaries		146,566.00	142,781.00

Total [S3L3.24C1]	Housekeeping / Laundry: Salaries	439,077.00	424,081.00
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Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service

Subgroup : [S3L3.27C1] Housekeeping Purchased Service

710500.000	Service Contracts	34,058.00	15,850.00
Subtotal [S3L3.27C1] Housekeeping Purchased Service		34,058.00	15,850.00

Subgroup : [S3L3.27C1] Laundry Purchased Service

700500.000	Service Contracts	34,058.00	15,850.00
Subtotal [S3L3.27C1] Laundry Purchased Service		34,058.00	15,850.00

Subgroup : None

690850.000	Purchased Services	611.00	555.00
Subtotal : None		611.00	555.00
Total [S3L3.27C1]	Housekeeping / Laundry: Purchased Service	68,727.00	32,255.00

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

Subgroup : [S3L3.28C1] Housekeeping Supplies & Expenses

710660.000	Chemicals	21,881.00	18,605.00
710670.000	Supplies	40,118.00	37,306.00
710720.000	Small Equipment Purchase	284.00	0.00
710901.000	Covid - Supplies	10,158.00	10,242.00
Subtotal [S3L3.28C1] Housekeeping Supplies & Expenses		72,441.00	66,153.00

Subgroup : [S3L3.28C1] Laundry Supplies & Expense

700660.000	Chemicals	10,228.00	7,159.00
700670.000	Supplies	864.00	0.00
Subtotal [S3L3.28C1] Laundry Supplies & Expense		11,092.00	7,159.00

Total [S3L3.28C1]	Housekeeping / Laundry: Supplies & Expense	83,533.00	73,312.00
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Group : [S3L3.29C1] Housekeeping / Laundry: Linen & Bedding

Subgroup : None

700690.000	Linen	15,237.00	12,318.00
Subtotal : None		15,237.00	12,318.00
Total [S3L3.29C1]	Housekeeping / Laundry: Linen & Bedding	15,237.00	12,318.00

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

Subgroup : None

670118.000	Wages - Quality Assurance	71,986.00	63,017.00
Subtotal : None		71,986.00	63,017.00
Total [S3L3.31C1]	Quality Assurance (QA) Professional: Salaries	71,986.00	63,017.00

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

Subgroup : None

670122.000	Wages - Central Supply Clerk	73,492.00	84,842.00
670124.000	Wages - Ward Clerk	66,278.00	60,668.00
670128.000	Wages - Medical Records	38,524.00	37,770.00
Subtotal : None		178,294.00	183,280.00
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salaries	178,294.00	183,280.00

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

Subgroup : [S3L3.40C1] MDS Salaries

670120.000	Wages - MDS	250,174.00	210,226.00
Subtotal [S3L3.40C1] MDS Salaries		250,174.00	210,226.00

Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	250,174.00	210,226.00
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Group : [S3L3.48C1] Social Service Worker: Salaries

Subgroup : None

620110.000	Wages - Social Services	368,122.00	162,590.00
Subtotal : None		368,122.00	162,590.00
Total [S3L3.48C1]	Social Service Worker: Salaries	368,122.00	162,590.00

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

Subgroup : None

620160.000	Social Service Consultant	43,323.00	5,664.00
620850.000	Purchased Services	174.00	726.00
Subtotal : None		43,497.00	6,390.00
Total [S3L3.51C1]	Social Service Worker: Purchased Service	43,497.00	6,390.00

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

Subgroup : None

800100.000	Wages - Physical Therapist	437,206.00	362,691.00
810100.000	Wages - Occupational Therapist	294,660.00	251,421.00
820100.000	Wages - Speech Therapist	143,156.00	119,275.00
830100.000	Wages - Respiratory Therapist	49,551.00	76,460.00
Subtotal : None		924,573.00	809,847.00
Total [S3L3.60C1]	Direct Restorative Therapy: Salaries	924,573.00	809,847.00

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

Subgroup : None

830950.000	Purchased Service	6,531.00	0.00
Subtotal : None		6,531.00	0.00
Total [S3L3.62C1]	Direct Restorative Therapy: Consultants	6,531.00	0.00

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

Subgroup : None

610110.000	Wages - Activities	198,940.00	185,634.00
Subtotal : None		198,940.00	185,634.00
Total [S3L3.64C1]	Recreational Therapy/Activities: Salaries	198,940.00	185,634.00

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

Subgroup : None

610850.000	Purchased Services	2,666.00	0.00
Subtotal : None		2,666.00	0.00
Total [S3L3.67C1]	Recreational Therapy/Activities: Purchased Service	2,666.00	0.00

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

Subgroup : None

610650.000	Supplies	1,909.00	3,177.00
610660.000	Entertainment	2,990.00	1,749.00
610851.000	Covid - Supplies	0.00	115.00
620900.000	Other	1,444.00	8,078.00
Subtotal : None		6,343.00	13,119.00
Total [S3L3.68C1]	Recreational Therapy/Activities: Supplies & Expenses	6,343.00	13,119.00

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

Subgroup : None

720840.000	Mileage Reimbursement	975.00	724.00
730538.000	Covid Testing	213,345.00	0.00
730840.000	Mileage Reimbursement	307.00	97.00
Subtotal : None		214,627.00	821.00
Total [S3L3.78C1]	Travel: Motor Vehicle Expense	214,627.00	821.00

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

Subgroup : None

670830.000	Education	1,825.00	300.00
690830.000	Education	248.00	284.00
830830.000	Education	550.00	770.00
Subtotal : None		2,623.00	1,354.00
Total [S3L3.80C1]	Variable Job Related Education	2,623.00	1,354.00

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

Subgroup : None

670130.000	Medical Director	55,500.00	60,000.00
Subtotal : None		55,500.00	60,000.00
Total [S3L3.82C1]	Physician Services: Medical Director	55,500.00	60,000.00

Group : [S3L3.83C1] Physician Services: Advisory Physician

Subgroup : None

670132.000	Physicians Fees	0.00	440.00
Subtotal : None		0.00	440.00
Total [S3L3.83C1]	Physician Services: Advisory Physician	0.00	440.00

Group : [S3L3.85C1] Physician Services: Employee Physicals

Subgroup : None			
730533.000	Employee Physicals	3,270.00	376,093.00
Subtotal : None		3,270.00	376,093.00
Total [S3L3.85C1]	Physician Services: Employee Physi	3,270.00	376,093.00

Group : [S3L3.87C1] Legend Drugs

Subgroup : None			
670250.000	Vaccines	3,372.00	0.00
850660.000	Rx Med A	99,064.00	95,026.00
850662.000	IV Therapy Med A	6,364.00	8,095.00
850670.000	Rx - Insurance	129,778.00	108,340.00
850690.000	IV Therapy - Insurance	9,447.00	4,581.00
850692.000	Rx - Medicaid	16,799.00	8,629.00
850693.000	IV - Medicaid	0.00	26.00
860660.000	Medicare A- Consolidated Billing	5,429.00	0.00
860906.000	Oxygen	23,659.00	17,785.00
860908.000	Radiology Med A	6,308.00	6,816.00
860910.000	Lab Med A	7,935.00	13,762.00
860912.000	Ambulance	10,443.00	6,588.00
860950.000	Radiology - Insurance	9,140.00	5,709.00
860960.000	Lab - Insurance	59,877.00	48,189.00
Subtotal : None		387,615.00	323,546.00
Total [S3L3.87C1]	Legend Drugs	387,615.00	323,546.00

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

Subgroup : None			
620650.000	Supplies	152.00	0.00
670600.000	Supplies (Non-Medical)	2,099.00	3,936.00
800670.000	Supplies	11,486.00	11,784.00
810670.000	Supplies	1,794.00	2,614.00
830670.000	Respiratory Supplies	7,010.00	7,872.00
830901.000	Respiratory Covid Supplies	688.00	31.00
860901.000	Covid - Supplies	94,623.00	178,290.00
860902.000	Medical Supplies	321,016.00	325,529.00
860904.000	Enteral And Parental Supplies	15,057.00	8,100.00
Subtotal : None		453,925.00	538,156.00
Total [S3L3.89C1]	House Supplies Not Resold	453,925.00	538,156.00

Group : [S3L3.92C1] Pharmacy Consultant

Subgroup : None			
850050.000	Pharmacy Consultant	3,832.00	4,376.00
Subtotal : None		3,832.00	4,376.00
Total [S3L3.92C1]	Pharmacy Consultant	3,832.00	4,376.00

Group : [S3L4.1C1] Depreciaton

Subgroup : [S3L4.1C Building Depreciation			
870120.000	Building	209,343.00	209,476.00
Subtotal [S3L4.1C1A] Building Depreciation		209,343.00	209,476.00

Subgroup : [S3L4.1C Improvements Depreciation

870110.000	Land Improvements	18,728.00	16,983.00
870130.000	Building Improvements	75,850.00	71,282.00
Subtotal [S3L4.1C1B] Improvements Depreciation		94,578.00	88,265.00

Subgroup : [S3L4.1C Equipment Depreciation

870150.000	FF & E	95,475.00	88,400.00
870160.000	Computer Hardware	26,830.00	23,661.00
Subtotal [S3L4.1C1C] Equipment Depreciation		122,305.00	112,061.00

Subgroup : [S3L4.1C Software Depreciaton

870170.000	Computer Software	2,237.00	911.00
Subtotal [S3L4.1C1D] Software Depreciaton		2,237.00	911.00

Subgroup : None

Subtotal : None		0.00	0.00
Total [S3L4.1C1]	Depreciaton	428,463.00	410,713.00

Group : [S3L4.2C1] Long Term Interest Expense SNF-CR

Subgroup : None			
870180.000	Amortization	6,730.00	6,730.00
880100.000	Interest Bonds	308,986.00	319,577.00
Subtotal : None		315,716.00	326,307.00
Total [S3L4.2C1]	Long Term Interest Expense SNF-CR	315,716.00	326,307.00

Group : [S3L4.6C1] Building Insurance Expense-SNF-CR

Subgroup : None			
730530.000	Insurance	153,466.00	152,901.00
Subtotal : None		153,466.00	152,901.00

Total [S3L4.6C1]	Building Insurance Expense-SNF-CR	153,466.00	152,901.00
Group : [S3L4.8C1]	Real Estate Tax Expense-SNF-CR		
Subgroup : None			
730582.000	Taxes - Real Estate	101,438.00	16,144.00
Subtotal : None		101,438.00	16,144.00
Total [S3L4.8C1]	Real Estate Tax Expense-SNF-CR	101,438.00	16,144.00
Group : [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR		
Subgroup : None			
670400.000	Equipment Rental (Medical)	3,308.00	0.00
670700.000	Equipment Rental (Non-Medical)	626.00	5,356.00
720700.000	Equipment Rental	10,816.00	10,878.00
730700.000	Equipment Rental	14,644.00	13,766.00
Subtotal : None		29,394.00	30,000.00
Total [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR	29,394.00	30,000.00
Group : [CLA-53.01]	LA-Group Health/Life		
Subgroup : None			
730300.000	Group Insurance	742,795.00	761,175.00
730522.000	Group Dental	(1,313.00)	599.00
730524.000	Group Life Insurance	1,446.00	0.00
730534.000	Taxes - MA Universal Health Tax	11,501.00	9,875.00
730552.000	Fines & Penalties	13,754.00	0.00
Subtotal : None		768,183.00	771,649.00
Total [CLA-53.01]	LA-Group Health/Life	768,183.00	771,649.00
Group : [CLA-53.03]	LA-Employee Benefits		
Subgroup : None			
690400.000	Uniform Expense	334.00	0.00
730400.000	Uniform Expense	0.00	312.00
730452.000	Cori Checks	2,903.00	2,329.00
730532.000	Employee Fringe Benefits	35,171.00	45,619.00
Subtotal : None		38,408.00	48,260.00
Total [CLA-53.03]	LA-Employee Benefits	38,408.00	48,260.00
Group : [CLA-53.04]	LA-Payroll Taxes		
Subgroup : None			
730200.000	Payroll Taxes	679,202.00	626,153.00
Subtotal : None		679,202.00	626,153.00
Total [CLA-53.04]	LA-Payroll Taxes	679,202.00	626,153.00
Group : [CLA-53.05]	LA-Workers Comp		
Subgroup : None			
730250.000	Workers Compensation	323,153.00	287,899.00
Subtotal : None		323,153.00	287,899.00
Total [CLA-53.05]	LA-Workers Comp	323,153.00	287,899.00
Group : [9999]	Not Used		
Subgroup : None			
3197A	Fundraising Expense Offset - CLA	(47,865.00)	0.00
3197B	Fundraising Expense - CLA	47,865.00	0.00
Subtotal : None		0.00	0.00
Total [9999]	Not Used	0.00	0.00
	NET (INCOME) LOSS	0.00	0.00
	Sum of Account Groups	0.00	0.00

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