

Client: **A443180 - Odd Fellows Home Of Massachusetts**
Engagement: **MDMC 2022 - Odd Fellows of Massachusetts**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
Group : [A] Balance Sheet						
Subgroup : None						
100180-00	Cash - Operating Savers Bank	0.00	380,906.01		0.00	380,906.01
100180-000	Cash - Operating Savers Bank	241,782.01	0.00		0.00	0.00
100190-00	Cash - Payroll Savers Bank	0.00	15,056.37		0.00	15,056.37
100190-000	Cash - Payroll Savers Bank	23,149.73	0.00		0.00	0.00
100197-00	Cash - Savers Money Market	0.00	186,470.01		0.00	186,470.01
100197-000	Cash - Savers Money Market	243,245.86	0.00		0.00	0.00
100199-00	Cash - Savers MM Stimulus Funds	0.00	830,933.49		0.00	830,933.49
100199-000	Cash - Savers MM Stimulus Funds	923,267.87	0.00		0.00	0.00
100200-00	Cash - Petty	0.00	750.00		0.00	750.00
100200-000	Cash - Petty	750.00	0.00		0.00	0.00
100900-00	Cash - Resident Council Trust BnkNth	0.00	693.96		0.00	693.96
100900.000	Cash - Resident Council Trust BnkNth	693.60	0.00		0.00	0.00
100910-00	Cash-Activities Acct BankNorth	0.00	4,475.69		0.00	4,475.69
100910.000	Cash-Activities Acct BankNorth	4,626.40	0.00		0.00	0.00
100925-00	Cash - Special Events Account	0.00	1,692.50		0.00	1,692.50
100925.000	Cash - Special Events Account	19,005.08	0.00		0.00	0.00
100952-00	Cash-Cornerstone Bank Support Fund	0.00	413,189.60		0.00	413,189.60
100952.000	Cornerstone Bank Support Fund	331,382.61	0.00		0.00	0.00
100954-00	Cash-Cornerstone Bank PNA Account	0.00	108,309.07		0.00	108,309.07
100954.000	Cornerstone Bank PNA Account	90,159.28	0.00		0.00	0.00
100956-00	Cash-Cornerstone SBA Money Market	0.00	1,452,619.48		0.00	1,452,619.48
111000-00	A/R - Private	0.00	76,131.43		0.00	76,131.43
111000.000	A/R - Private	164,713.77	0.00		0.00	0.00
112000-00	A/R - Medicaid	0.00	417,960.51		0.00	417,960.51
112000.000	A/R - Medicaid	384,783.20	0.00		0.00	0.00
113000-00	A/R - Medicare Part A	0.00	17,712.03		0.00	17,712.03
113000.000	A/R - Medicare Part A	44,012.77	0.00		0.00	0.00
114000-00	A/R - Medicare Part B	0.00	(12,987.74)		0.00	(12,987.74)
114000.000	A/R - Medicare Part B	(20,360.27)	0.00		0.00	0.00
115000-00	A/R - Co-Insurance Part A	0.00	(266,752.05)		0.00	(266,752.05)
115000.000	A/R - Co-Insurance Part A	(235,978.82)	0.00		0.00	0.00
116000-00	A/R - Co-Insurance Part B	0.00	(1,310.38)		0.00	(1,310.38)
116000.000	A/R - Co-Insurance Part B	(3,500.43)	0.00		0.00	0.00
117000-00	A/R - Managed Care	0.00	7,423.84		0.00	7,423.84
117000.000	A/R - Managed Care	(20,239.10)	0.00		0.00	0.00
118000-00	A/R - Insurance	0.00	7,059.78		0.00	7,059.78
118000.000	A/R - Insurance	16,418.51	0.00		0.00	0.00
119000-00	A/R - Medicaid Pending	0.00	153,947.12		0.00	153,947.12
119000.000	A/R - Medicaid Pending	9,655.28	0.00		0.00	0.00
119300-00	A/R - Hospice	0.00	(45,280.22)		0.00	(45,280.22)
119300.000	A/R - Hospice	41,121.41	0.00		0.00	0.00
119500-00	A/R - Evercare SCO	0.00	513,698.90		0.00	513,698.90
119500.000	A/R - Evercare SCO	422,050.63	0.00		0.00	0.00
119650-00	A/R-Tufts SCO	0.00	32,331.50		0.00	32,331.50
119800-00	A/R Veterans Administration	0.00	197,197.60		0.00	197,197.60
119800.000	A/R Veterans Administration	74,593.35	0.00		0.00	0.00
120000-00	A/R - Allowance For Bad Debt	0.00	(60,000.00)		0.00	(60,000.00)
120000.000	A/R - Allowance For Bad Debt	(70,000.00)	0.00		0.00	0.00
131000-00	A/R - Employee Loans	0.00	5,965.00		0.00	5,965.00
131000.000	A/R - Employee Loans	7,165.00	0.00		0.00	0.00
131001-00	WComp Insur Receivable-1995 Ma Care Se	0.00	24,674.00		0.00	24,674.00
131001.000	WComp Insur Receivable-1995 Ma Care Se	24,674.00	0.00		0.00	0.00
139000-00	A/R - Other	0.00	9,908.00		0.00	9,908.00
139000.000	A/R - Other	50,340.00	0.00		0.00	0.00
151000-00	Prepaid - Expenses	0.00	3,902.00		0.00	3,902.00
151000.000	Prepaid - Expenses	3,552.00	0.00		0.00	0.00
153000-00	Prepaid - Insurance Commercial	0.00	67,090.00		0.00	67,090.00
153000.000	Prepaid - Insurance Commercial	66,008.24	0.00		0.00	0.00
154000-00	Prepaid - Worker Comp Insurance	0.00	16,086.58		0.00	16,086.58
154000.000	Prepaid - Worker Comp Insurance	22,076.58	0.00		0.00	0.00
161000-00	Land	0.00	45,080.00		0.00	45,080.00
161000.000	Land	45,080.00	0.00		0.00	0.00
161100-00	Land Improvements	0.00	143,909.14		0.00	143,909.14
161100.000	Land Improvements	143,909.14	0.00		0.00	0.00
161200-00	New Garage	0.00	62,159.24		0.00	62,159.24
161200.000	New Garage	62,159.24	0.00		0.00	0.00
161300-00	New Building	0.00	3,995,965.07		0.00	3,995,965.07
161300.000	New Building	3,995,965.07	0.00		0.00	0.00
161400-00	Improvements-New Building	0.00	863,106.88		0.00	863,106.88
161400.000	Improvements-New Building	755,495.71	0.00		0.00	0.00

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Trial Balance: **T-01 - Master TB**
Worksheet: **T-01 - SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
161500-00	Automobile	0.00	32,473.96		0.00	32,473.96
161500.000	Automobile	28,708.90	0.00		0.00	0.00
162000-00	Furniture Fixture & Equipment	0.00	470,995.82		0.00	470,995.82
162000.000	Furniture Fixture & Equipment	388,473.51	0.00		0.00	0.00
162100-00	Equipment	0.00	686,729.87		0.00	686,729.87
162100.000	Equipment	686,729.87	0.00		0.00	0.00
162500-00	Computer Hardware	0.00	18,643.69		0.00	18,643.69
162500.000	Computer Hardware	18,643.69	0.00		0.00	0.00
163000-00	Computer Software	0.00	62,690.45		0.00	62,690.45
163000.000	Computer Software	56,515.95	0.00		0.00	0.00
163100-00	Accum Dep - Land Improvements	0.00	(134,911.75)		0.00	(134,911.75)
163100.000	Accum Dep - Land Improvements	(130,171.75)	0.00		0.00	0.00
163200-00	Accum Dep-New Garage	0.00	(45,182.60)		0.00	(45,182.60)
163200.000	Accum Dep-New Garage	(43,200.60)	0.00		0.00	0.00
163500-00	Loan Acquisition Cost	0.00	9,841.00		0.00	9,841.00
163500.000	Loan Acquisition Cost	9,841.00	0.00		0.00	0.00
165000-00	Accum. Dep. - New Building	0.00	(3,232,538.43)		0.00	(3,232,538.43)
165000.000	Accum. Dep. - New Building	(3,132,638.43)	0.00		0.00	0.00
165100-00	Accum Dep-Improv New Building	0.00	(576,063.88)		0.00	(576,063.88)
165100.000	Accum Dep-Improv New Building	(555,771.88)	0.00		0.00	0.00
165500-00	Accum. Dep. - Motor Vehicle	0.00	(28,708.90)		0.00	(28,708.90)
165500.000	Accum. Dep. - Motor Vehicle	(28,708.90)	0.00		0.00	0.00
166000-00	Accum. Dep. - FF&E	0.00	(321,240.27)		0.00	(321,240.27)
166000.000	Accum. Dep. - FF&E	(302,832.27)	0.00		0.00	0.00
166100-00	Accum Dep-Equipment	0.00	(644,405.67)		0.00	(644,405.67)
166100.000	Accum Dep-Equipment	(625,463.67)	0.00		0.00	0.00
167000-00	Accum. Dep. - Computer Hardware/Softwar	0.00	(70,709.22)		0.00	(70,709.22)
167000.000	Accum. Dep. - Computer Hardware/Softwar	(68,735.22)	0.00		0.00	0.00
167500-00	Amortization-Loan Acquisition Cost	0.00	(2,993.00)		0.00	(2,993.00)
167500.000	Amortization-Loan Acquisition Cost	(2,993.00)	0.00		0.00	0.00
183000-00	Kravetz Fund	0.00	20,770.93		0.00	20,770.93
183000.000	Kravetz Fund	25,734.10	0.00		0.00	0.00
183500-00	Lancaster Trust	0.00	406,212.71		0.00	406,212.71
183500.000	Lancaster Trust	406,212.71	0.00		0.00	0.00
200100-00	Accounts Payable	0.00	(341,011.22)		0.00	(341,011.22)
200100.000	Accounts Payable	(251,058.55)	0.00		0.00	0.00
200220-00	Resident Council Funds Held	0.00	(693.60)		0.00	(693.60)
200220.000	Resident Council Funds Held	(693.60)	0.00		0.00	0.00
200225-00	PNA Funds Held	0.00	(108,309.07)		0.00	(108,309.07)
200225.000	PNA Funds Held	(90,159.28)	0.00		0.00	0.00
200250-00	Due Medicaid	0.00	(22,471.82)		0.00	(22,471.82)
200250.000	Due Medicaid	(11,001.33)	0.00		0.00	0.00
200260-00	Due To Worcester Lodge	0.00	(188,418.96)		0.00	(188,418.96)
200260.000	Due To Worcester Lodge	(223,418.96)	0.00		0.00	0.00
200263-00	Due To Grand Lodge	0.00	(517,519.16)		0.00	(517,519.16)
200263.000	Due To Grand Lodge	(517,519.16)	0.00		0.00	0.00
200265-00	Due To Employees Fund	0.00	(5.98)		0.00	(5.98)
200265.000	Due To Employees Fund	(92.89)	0.00		0.00	0.00
200273.000	Deferred Revenue - Fundraising	(17,005.08)	0.00		0.00	0.00
200277.000	Deferred Revenue-HRSA Phase 4 Stimulus	(216,994.25)	0.00		0.00	0.00
200280.000	Notes Payable Insurance	(49,794.35)	0.00		0.00	0.00
200281.000	Current Portion of Long-Term Debt	(79,271.00)	0.00		0.00	0.00
200282.000	Current Portion of Long-Term Debt Offset	79,271.00	0.00		0.00	0.00
200310-00	Accrued User Fee	0.00	(187,701.63)		0.00	(187,701.63)
200310.000	Accrued User Fee	(166,028.77)	0.00		0.00	0.00
200311-00	Accrued Interest Grand Lodge Notes	0.00	(31,237.00)		0.00	(31,237.00)
200311.000	Accrued Interest Grand Lodge Notes	(31,237.00)	0.00		0.00	0.00
200313-00	Accrued Interest Worcester Lodge Notes	0.00	(80,733.00)		0.00	(80,733.00)
200313.000	Accrued Interest Worcester Lodge Notes	(80,733.00)	0.00		0.00	0.00
200320-00	Accrued Expenses	0.00	(1,010.00)		0.00	(1,010.00)
202000-00	Accrued Wages	0.00	(204,419.00)		0.00	(204,419.00)
202000.000	Accrued Wages	(173,127.00)	0.00		0.00	0.00
202050-00	Accrued Payroll Taxes	0.00	(21,448.55)		0.00	(21,448.55)
202050.000	Accrued Payroll Taxes	(19,425.55)	0.00		0.00	0.00
202100-00	Accrued Vacation Payroll	0.00	(144,164.00)		0.00	(144,164.00)
202100.000	Accrued Vacation Payroll	(138,142.00)	0.00		0.00	0.00
252000.000	Loan - Savers Bank	(440,233.75)	0.00		0.00	0.00
252100-00	Loan-SBA EIDL Loan	0.00	(2,000,000.00)		0.00	(2,000,000.00)
301000-00	Fund Balance Operating	0.00	(1,079,581.35)		0.00	(1,079,581.35)
301000.000	Fund Balance Operating	(1,079,581.35)	0.00		0.00	0.00
301100-00	Permanently Restricted Net Assets	0.00	(371,774.63)		0.00	(371,774.63)
301100.000	Permanently Restricted Net Assets	(371,774.63)	0.00		0.00	0.00
301110-00	Temporary Restricted Net Assets	0.00	(0.42)		0.00	(0.42)

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Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
301110.000	Temporary Restricted Net Assets	(0.42)	0.00		0.00	0.00
308000-00	Retained Earnings	0.00	(714,080.81)		0.00	(714,080.81)
308000.000	Retained Earnings	(748,765.28)	0.00		0.00	0.00
Subtotal : None		(34,684.47)	307,098.92		0.00	307,098.92
Total [A] Balance Sheet		(34,684.47)	307,098.92		0.00	307,098.92

Group : [I]	Income Statement					
Subgroup : [C]	Revenues					
400100-00	Medicare A - Room And Board	0.00	(542,434.16)		0.00	(542,434.16)
400100.000	Medicare A - Room And Board	(717,218.74)	0.00		0.00	0.00
400250-00	Medicare A - Pharmacy	0.00	(45,639.46)		0.00	(45,639.46)
400250.000	Medicare A - Pharmacy	(77,255.08)	0.00		0.00	0.00
400300-00	Medicare A - Oxygen	0.00	(248.00)		0.00	(248.00)
400300.000	Medicare A - Oxygen	(938.00)	0.00		0.00	0.00
400400-00	Medicare A - Physical Therapy	0.00	(38,143.43)		0.00	(38,143.43)
400400.000	Medicare A - Physical Therapy	(53,388.00)	0.00		0.00	0.00
400450-00	Medicare A - Occupational Therapy	0.00	(56,225.83)		0.00	(56,225.83)
400450.000	Medicare A - Occupational Therapy	(79,258.20)	0.00		0.00	0.00
400500-00	Medicare A - Speech Therapy	0.00	(2,164.88)		0.00	(2,164.88)
400500.000	Medicare A - Speech Therapy	(3,117.17)	0.00		0.00	0.00
400700-00	Medicare A - X-Ray	0.00	(1,358.00)		0.00	(1,358.00)
400700.000	Medicare A - X-Ray	(1,687.00)	0.00		0.00	0.00
400850-00	Medicare A - Lab	0.00	(3,255.69)		0.00	(3,255.69)
400850.000	Medicare A - Lab	(8,209.53)	0.00		0.00	0.00
400900-00	Medicare A - Contractual Adjustment	0.00	150,294.16		0.00	150,294.16
400900.000	Medicare A - Contractual Adjustment	223,844.13	0.00		0.00	0.00
410100-00	Private Cert - Room And Board	0.00	(505,650.00)		0.00	(505,650.00)
410100.000	Private Cert - Room And Board	(433,450.00)	0.00		0.00	0.00
410250-00	Private Cert - Pharmacy	0.00	(425.59)		0.00	(425.59)
410450.000	Private Cert - Occupational Therapy	(146.68)	0.00		0.00	0.00
410500-00	Private Cert - Speech Therapy	0.00	(402.14)		0.00	(402.14)
410900-00	Private Cert - Contractual Adjustment	0.00	102.14		0.00	102.14
430100-00	Medicaid Cert - Room And Board	0.00	(2,288,746.73)		0.00	(2,288,746.73)
430100.000	Medicaid Cert - Room And Board	(1,531,166.54)	0.00		1,042,955.00	1,042,955.00
				CAIDJE -	1,042,955.00	
430100.100	Resource Income	(955,681.00)	0.00	CAIDJE -	(1,042,955.00)	(1,042,955.00)
				CAIDJE -	(1,042,955.00)	
430150-00	Medicaid Cert - Direct Care Add On	0.00	(368,114.86)		0.00	(368,114.86)
430155-00	Medicaid Add-Ons	0.00	(31,200.00)		0.00	(31,200.00)
430157-00	Medicaid 2% Downward Adj 3.58 Staffing	0.00	11,393.14		0.00	11,393.14
430250-00	Medicaid Cert - Pharmacy	0.00	(582.92)		0.00	(582.92)
430250.000	Medicaid Cert - Pharmacy	399.90	0.00		0.00	0.00
430400-00	Medicaid Cert - Physical Therapy	0.00	(1,027.21)		0.00	(1,027.21)
430400.000	Medicaid Cert - Physical Therapy	(449.04)	0.00		0.00	0.00
430450-00	Medicaid Cert - Occupational Therapy	0.00	(581.82)		0.00	(581.82)
430450.000	Medicaid Cert - Occupational Therapy	118.80	0.00		0.00	0.00
430500.000	Medicaid Cert - Speech Therapy	361.28	0.00		0.00	0.00
430900-00	Medicaid Cert - Contractual Adjustment	0.00	3,960.45		0.00	3,960.45
430900.000	Medicaid Cert - Contractual Adjustment	(430.94)	0.00		0.00	0.00
435100-00	Medicaid Pending Room And Board	0.00	(156,161.72)		0.00	(156,161.72)
435100.000	Medicaid Pending Room And Board	36,874.01	0.00		0.00	0.00
450100-00	Managed Care Cert - Room And Board	0.00	(225,096.41)		0.00	(225,096.41)
450100.000	Managed Care Cert - Room And Board	(91,766.28)	0.00		0.00	0.00
450250-00	Managed Care Cert - Pharmacy	0.00	(45,000.16)		0.00	(45,000.16)
450250.000	Managed Care Cert - Pharmacy	(133,396.68)	0.00		0.00	0.00
450300-00	Managed Care Cert - Oxygen	0.00	(62.00)		0.00	(62.00)
450400-00	Managed Care Cert - Physical Therapy	0.00	(20,009.36)		0.00	(20,009.36)
450400.000	Managed Care Cert - Physical Therapy	(10,197.18)	0.00		0.00	0.00
450450-00	Managed Care Cert - Occupational Therap	0.00	(20,641.63)		0.00	(20,641.63)
450450.000	Managed Care Cert - Occupational Therapy	(9,999.61)	0.00		0.00	0.00
450500-00	Managed Care Cert - Speech Therapy	0.00	(691.87)		0.00	(691.87)
450500.000	Managed Care Cert - Speech Therapy	(1,034.32)	0.00		0.00	0.00
450700-00	Managed Care Cert - X-Ray	0.00	(67.00)		0.00	(67.00)
450700.000	Managed Care Cert - X-Ray	(531.00)	0.00		0.00	0.00
450850-00	Managed Care Cert - Lab	0.00	(2,857.97)		0.00	(2,857.97)
450850.000	Managed Care Cert - Lab	(1,670.79)	0.00		0.00	0.00
450900-00	Managed Care Cert - Contractual Adjustm	0.00	89,116.57		0.00	89,116.57
450900.000	Managed Care Cert - Contractual Adjustme	135,199.18	0.00		0.00	0.00
460400.000	Insurance Cert - Physical Therapy	(770.75)	0.00		0.00	0.00
460450.000	Insurance Cert - Occupational Therapy	(693.64)	0.00		0.00	0.00
460500.000	Insurance Cert - Speech Therapy	(449.00)	0.00		0.00	0.00
460900.000	Insurance Cert - Contractual Adjustment	(58.04)	0.00		0.00	0.00

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470100-00	Hospice Cert - Room And Board	0.00	(432,703.24)		0.00	(432,703.24)
470100.000	Hospice Cert - Room And Board	(509,620.74)	0.00		0.00	0.00
470900.000	Hospice Cert - Contractual Adjustment	(928.50)	0.00		0.00	0.00
480100-00	Evercare SCO - Room And Board	0.00	(2,115,904.32)		0.00	(2,115,904.32)
480100.000	Evercare SCO - Room And Board	(1,018,252.01)	0.00		0.00	0.00
482100-00	Navicare - Room & Board	0.00	(1,439,763.89)		0.00	(1,439,763.89)
482100.000	Navicare - Room & Board	(1,457,753.27)	0.00		0.00	0.00
482900-00	Navicare- Contractual Adjust	0.00	(3.40)		0.00	(3.40)
482900.000	Navicare- Contractual Adjust	246.50	0.00		0.00	0.00
500260-00	Medicare B - Vaccines	0.00	(571.12)		0.00	(571.12)
500260.000	Medicare B - Vaccines	(1,188.60)	0.00		0.00	0.00
500400-00	Medicare B - Physical Therapy	0.00	(85,826.23)		0.00	(85,826.23)
500400.000	Medicare B - Physical Therapy	(26,896.09)	0.00		0.00	0.00
500450-00	Medicare B - Occupational Therapy	0.00	(57,416.23)		0.00	(57,416.23)
500450.000	Medicare B - Occupational Therapy	(39,317.36)	0.00		0.00	0.00
500500-00	Medicare B - Speech Therapy	0.00	(3,351.56)		0.00	(3,351.56)
500500.000	Medicare B - Speech Therapy	(8,650.07)	0.00		0.00	0.00
500850.000	Medicare B - Lab	(52.26)	0.00		0.00	0.00
500900-00	Medicare B - Contractual Adjustment	0.00	50,465.10		0.00	50,465.10
500900.000	Medicare B - Contractual Adjustment	23,990.18	0.00		0.00	0.00
505260-00	Managed Care B - Vaccines	0.00	(1,128.04)		0.00	(1,128.04)
505260.000	Managed Care B - Vaccines	(1,634.42)	0.00		0.00	0.00
505400-00	Managed Care B - Physical Therapy	0.00	(56,215.83)		0.00	(56,215.83)
505400.000	Managed Care B - Physical Therapy	(65,152.07)	0.00		0.00	0.00
505450-00	Managed Care B - Occupational Therapy	0.00	(47,139.58)		0.00	(47,139.58)
505450.000	Managed Care B - Occupational Therapy	(80,328.06)	0.00		0.00	0.00
505500-00	Managed Care B - Speech Therapy	0.00	(453.86)		0.00	(453.86)
505500.000	Managed Care B - Speech Therapy	(5,465.42)	0.00		0.00	0.00
505850-00	Managed Care B - Lab	0.00	(15,848.12)		0.00	(15,848.12)
505850.000	Managed Care B - Lab	(9,660.71)	0.00		0.00	0.00
505900-00	Managed Care B - Contractual Adjustment	0.00	19,500.43		0.00	19,500.43
505900.000	Managed Care B - Contractual Adjustment	44,909.80	0.00		0.00	0.00
506450.000	Insurance B - Occupational Therapy	(28.94)	0.00		0.00	0.00
506900.000	Insurance B - Contractual Adjustment	(0.71)	0.00		0.00	0.00
530100-00	Tufts SCO- Room And Board	0.00	(32,331.50)		0.00	(32,331.50)
550500-00	Managed Care Non-Cert - Speech Therapy	0.00	(240.08)		0.00	(240.08)
550900-00	Managed Care Non-Cert - Contractual Adj	0.00	240.08		0.00	240.08
580100-00	Veterans - Room And Board	0.00	(947,895.06)		0.00	(947,895.06)
580100.000	Veterans - Room And Board	(342,577.59)	0.00		0.00	0.00
580250-00	Veterans - Pharmacy	0.00	(133,085.46)		0.00	(133,085.46)
580250.000	Veterans - Pharmacy	(73,248.82)	0.00		0.00	0.00
580400-00	Veterans - Physical Therapy	0.00	(16,616.73)		0.00	(16,616.73)
580400.000	Veterans - Physical Therapy	(6,220.09)	0.00		0.00	0.00
580450-00	Veterans - Occupational Therapy	0.00	(14,208.63)		0.00	(14,208.63)
580450.000	Veterans - Occupational Therapy	(7,149.49)	0.00		0.00	0.00
580500-00	Veterans - Speech Therapy	0.00	(1,172.86)		0.00	(1,172.86)
580500.000	Veterans - Speech Therapy	(2,631.63)	0.00		0.00	0.00
580700-00	Veterans - X-Ray	0.00	(1,364.29)		0.00	(1,364.29)
580700.000	Veterans - X-Ray	(466.00)	0.00		0.00	0.00
580750-00	Veterans - Ambulance	0.00	(473.40)		0.00	(473.40)
580850-00	Veterans - Lab	0.00	(4,359.12)		0.00	(4,359.12)
580850.000	Veterans - Lab	(2,632.85)	0.00		0.00	0.00
580900-00	Veterans - Contractual Adjustment	0.00	164,679.87		0.00	164,679.87
580900.000	Veterans - Contractual Adjustment	79,700.74	0.00		0.00	0.00
595100-00	Realized Gain/Loss Investment	0.00	4,963.17		0.00	4,963.17
595100.000	Realized Gain/Loss Investment	581.16	0.00		0.00	0.00
595140-00	Interest Income-Kravetz Fund	0.00	(520.09)		0.00	(520.09)
595140.000	Interest Income-Kravetz Fund	(654.89)	0.00		0.00	0.00
599015-00	Cable/TV/Phone	0.00	(8,494.00)		0.00	(8,494.00)
599015.000	Cable/TV/Phone	(4,014.50)	0.00		0.00	0.00
599017-00	Private Upgrade Revenue	0.00	(4,044.30)		0.00	(4,044.30)
599042.000	Federal HHS Stimulus	(606,556.15)	0.00		0.00	0.00
599045-00	Mass Testing Reimbursement Revenue	0.00	(168,948.00)		0.00	(168,948.00)
599045.000	Mass Testing Reimbursement Revenue	(277,694.00)	0.00		0.00	0.00
599047-00	Mass Emergency Paid Covid Sick Leave	0.00	(16,172.64)		0.00	(16,172.64)
599049-00	Federal HHS Phase 4 Stimulus	0.00	(216,994.25)		0.00	(216,994.25)
599050.000	Interest Income	(3,358.14)	0.00		0.00	0.00
599053-00	Interest Income	0.00	(8,692.64)		0.00	(8,692.64)
599054.000	Lancaster FMV Change	(31,728.25)	0.00		0.00	0.00
599055-00	Lancaster Interest Income	0.00	(17,294.33)		0.00	(17,294.33)
599055.000	Lancaster Interest Income	(15,047.00)	0.00		0.00	0.00
599056-00	Evercare-UHC Capitation Dividend	0.00	(21,075.00)		0.00	(21,075.00)
599056.000	Evercare-UHC Capitation Dividend	(11,175.00)	0.00		0.00	0.00

Client: **A443180 - Odd Fellows Home Of Massachusetts**
Engagement: **MDMC 2022 - Odd Fellows of Massachusetts**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
599057-00	Vendor Rebate Dividends-UHF	0.00	(209.24)		0.00	(209.24)
599057.000	Vendor Rebate Dividends-UHF	(208.74)	0.00		0.00	0.00
599070-00	Charitable Donations	0.00	(9,280.96)		0.00	(9,280.96)
599070.000	Charitable Donations	(36,679.54)	0.00		0.00	0.00
599072-00	Special Events Revenue	0.00	(81,426.50)		0.00	(81,426.50)
599072.000	Special Events Revenue	(17,605.00)	0.00		0.00	0.00
599080-00	Misc. Income	0.00	(4,044.00)		0.00	(4,044.00)
599080.000	Misc. Income	(59.87)	0.00		0.00	0.00
599090-00	Small Balance Adjustments	0.00	(7,636.75)		0.00	(7,636.75)
599090.000	Small Balance Adjustments	(1,688.10)	0.00		0.00	0.00
599095-00	Prior Year Revenue/Adjustments	0.00	(137.00)		0.00	(137.00)
599095.000	Prior Year Revenue/Adjustments	(7,024.42)	0.00		0.00	0.00
599096.000	Proceeds From Sale Of Asset	(2,500.00)	0.00		0.00	0.00
Subtotal [C] Revenues		(8,242,586.83)	(9,835,115.98)		0.00	(9,835,115.98)
Subgroup : [D] Expenses						
610110-00	Wages - Activities	0.00	152,166.72		0.00	152,166.72
610110.000	Wages - Activities	132,626.60	0.00		0.00	0.00
610650-00	Supplies-Activities	0.00	3,501.15		0.00	3,501.15
610650.000	Supplies-Activities	3,655.34	0.00		0.00	0.00
610660-00	Entertainment-Activities	0.00	9,077.02		0.00	9,077.02
610660.000	Entertainment-Activities	6,576.50	0.00		0.00	0.00
610810-00	Dues & Subscriptions-Activities	0.00	697.85		0.00	697.85
610810.000	Dues & Subscriptions-Activities	789.36	0.00		0.00	0.00
610820-00	Travel/Trips-Activities	0.00	200.00		0.00	200.00
610850-00	Purchased Services-Activities	0.00	750.00		0.00	750.00
610850.000	Purchased Services-Activities	600.00	0.00		0.00	0.00
620110-00	Wages - Social Services	0.00	75,588.00		0.00	75,588.00
620110.000	Wages - Social Services	62,715.57	0.00		0.00	0.00
620150-00	Consultant-Social Service	0.00	6,640.00		0.00	6,640.00
620150.000	Consultant-Social Service	4,480.00	0.00		0.00	0.00
620850.000	Purchased Services-Soc Services	4,320.00	0.00		0.00	0.00
630010-00	Wages - DON	0.00	114,321.17		0.00	114,321.17
630010.000	Wages - DON	118,710.00	0.00		0.00	0.00
630020-00	Wages - MDS Nurse	0.00	78,191.90		0.00	78,191.90
630020.000	Wages - MDS Nurse	77,816.94	0.00		0.00	0.00
630030-00	Wages - MMQ Nurse	0.00	27,714.25		0.00	27,714.25
630030.000	Wages - MMQ Nurse	27,147.39	0.00		0.00	0.00
630100-00	Wages - R.N.	0.00	54,965.49		0.00	54,965.49
630100.000	Wages - R.N.	38,085.47	0.00		0.00	0.00
630105-00	Wages-RN Unit Manager	0.00	39,477.60		0.00	39,477.60
630107-00	Wages-RN Supervisor	0.00	171,283.09		0.00	171,283.09
630107.000	Wages-RN Supervisor	159,632.55	0.00		0.00	0.00
630108.000	RN Weekend Supervisor	1,004.62	0.00		0.00	0.00
630110-00	Wages - L.P.N.	0.00	917,580.23		0.00	917,580.23
630110.000	Wages - L.P.N.	742,904.26	0.00		0.00	0.00
630112-00	Wages-LPN Unit Manger	0.00	85,307.92		0.00	85,307.92
630112.000	Wages-LPN Unit Manger	136,543.62	0.00		0.00	0.00
630115.000	Wages-LPN Supervisor	11,702.51	0.00		0.00	0.00
630120-00	Wages - Nurses Aides	0.00	1,287,410.15		0.00	1,287,410.15
630120.000	Wages - Nurses Aides	1,189,486.56	0.00		0.00	0.00
630125-00	Wages-Nurse Scheduler	0.00	30,863.43		0.00	30,863.43
630125.000	Wages-Nurse Scheduler	30,869.03	0.00		0.00	0.00
630310-00	Agency R.N.	0.00	350,105.24		0.00	350,105.24
630310.000	Agency R.N.	129,771.21	0.00		0.00	0.00
630320-00	Agency L.P.N.	0.00	254,609.77		0.00	254,609.77
630320.000	Agency L.P.N.	57,927.75	0.00		0.00	0.00
630330-00	Agency Aides	0.00	284,529.86		0.00	284,529.86
630330.000	Agency Aides	1,684.14	0.00		0.00	0.00
630340-00	Quality Assur. Consultants-Nursing	0.00	10,200.00		0.00	10,200.00
630600.000	Supplies (Non-Medical)-Nursing	131.88	0.00		0.00	0.00
640110-00	House Supplies-Nursing	0.00	108,686.69		0.00	108,686.69
640110.000	House Supplies-Nursing	106,859.38	0.00		0.00	0.00
640112-00	COVID-19 Staff/Resident Testing	0.00	146,925.00		0.00	146,925.00
640112.000	COVID-19 Staff/Resident Testing	285,245.00	0.00		0.00	0.00
640115-00	COVID-19 Expenses	0.00	2,517.18		0.00	2,517.18
640115.000	COVID-19 Expenses	5,849.02	0.00		0.00	0.00
640119-00	COVID-19 PPE EXPENSES	0.00	4,388.16		0.00	4,388.16
640119.000	COVID-19 PPE EXPENSES	7,832.57	0.00		0.00	0.00
640125-00	Disposable Supplies-Nursing	0.00	26,622.79		0.00	26,622.79
640125.000	Disposable Supplies-Nursing	29,667.02	0.00		0.00	0.00
650100-00	Wages - Medical Records	0.00	27,569.32		0.00	27,569.32
650100.000	Wages - Medical Records	23,552.75	0.00		0.00	0.00

Client: **A443180 - Odd Fellows Home Of Massachusetts**
Engagement: **MDMC 2022 - Odd Fellows of Massachusetts**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
650110-00	Wages - Central Supply Coordinator	0.00	13,715.97		0.00	13,715.97
650110.000	Wages - Central Supply Coordinator	16,183.39	0.00		0.00	0.00
650120-00	Supplies-Medical Record	0.00	564.89		0.00	564.89
650120.000	Supplies-Medical Record	201.82	0.00		0.00	0.00
660100-00	Medical Director	0.00	15,000.00		0.00	15,000.00
660100.000	Medical Director	15,000.00	0.00		0.00	0.00
660120.000	Physician Services	500.00	0.00		0.00	0.00
690110-00	Wages - Dietary	0.00	422,029.64		0.00	422,029.64
690110.000	Wages - Dietary	391,274.45	0.00		0.00	0.00
690112-00	Wages - Dietician	0.00	17,919.60		0.00	17,919.60
690112.000	Wages - Dietician	29,899.76	0.00		0.00	0.00
690670-00	Supplies (Non-Food)-Dietary	0.00	49,546.56		0.00	49,546.56
690670.000	Supplies (Non-Food)-Dietary	40,806.27	0.00		0.00	0.00
690680-00	Food Nutritional Therapy-Dietary	0.00	18,214.23		0.00	18,214.23
690680.000	Food Nutritional Therapy-Dietary	18,919.41	0.00		0.00	0.00
690690-00	Food-Dietary	0.00	268,605.01		0.00	268,605.01
690690.000	Food-Dietary	205,088.35	0.00		0.00	0.00
690730.000	Equipment Repair & Maint-Dietary	1,212.74	0.00		0.00	0.00
690840-00	Nutrition Consultant-Dietary	0.00	15,533.75		0.00	15,533.75
690840.000	Nutrition Consultant-Dietary	250.00	0.00		0.00	0.00
700110-00	Wages -Laundry	0.00	92,186.76		0.00	92,186.76
700110.000	Wages -Laundry	78,494.63	0.00		0.00	0.00
700670-00	Supplies And Expense-Laundry	0.00	13,174.83		0.00	13,174.83
700670.000	Supplies And Expense-Laundry	13,273.42	0.00		0.00	0.00
700690-00	Linen And Bedding-Laundry	0.00	3,391.39		0.00	3,391.39
700690.000	Linen And Bedding-Laundry	5,471.60	0.00		0.00	0.00
710110-00	Wages - Housekeeping	0.00	174,104.84		0.00	174,104.84
710110.000	Wages - Housekeeping	174,122.43	0.00		0.00	0.00
710670-00	Supplies And Expenses-Housekeeping	0.00	29,948.22		0.00	29,948.22
710670.000	Supplies And Expenses-Housekeeping	28,252.56	0.00		0.00	0.00
720110-00	Wages - Plant And Maintenance	0.00	111,515.57		0.00	111,515.57
720110.000	Wages - Plant And Maintenance	99,891.32	0.00		0.00	0.00
720500-00	Telephone-Plant And Maint.	0.00	11,420.98		0.00	11,420.98
720500.000	Telephone-Plant And Maint.	9,112.32	0.00		0.00	0.00
720510-00	Gas-Plant & Maintenance	0.00	39,318.39		0.00	39,318.39
720510.000	Gas-Plant & Maintenance	37,874.85	0.00		0.00	0.00
720520-00	Electricity-Plant & Maintenance	0.00	83,438.47		0.00	83,438.47
720520.000	Electricity-Plant & Maintenance	88,102.86	0.00		0.00	0.00
720530-00	Water And Sewer-Plant & Maintenance	0.00	65,180.48		0.00	65,180.48
720530.000	Water And Sewer-Plant & Maintenance	79,419.42	0.00		0.00	0.00
720540-00	Trash Removal-Plant & Maintenance	0.00	40,227.29		0.00	40,227.29
720540.000	Trash Removal-Plant & Maintenance	30,031.83	0.00		0.00	0.00
720660-00	Building Repair & Maint-Plant & Maint.	0.00	155.25		0.00	155.25
720667-00	Vehicle Repair & Maint, Gas-Plant & Mai	0.00	6,098.17		0.00	6,098.17
720667.000	Vehicle Repair & Maint, Gas-Plant & Maint.	2,320.61	0.00		0.00	0.00
720670-00	Supplies And Expenses-Plant & Maint.	0.00	34,657.03		0.00	34,657.03
720670.000	Supplies And Expenses-Plant & Maint.	27,343.31	0.00		0.00	0.00
720690-00	Grounds Maint/Landscaping-Plant & Maint	0.00	16,041.63		0.00	16,041.63
720690.000	Grounds Maint/Landscaping-Plant & Maint.	19,372.90	0.00		0.00	0.00
720700-00	Equipment Rental-Plant & Maint.	0.00	147.00		0.00	147.00
720700.000	Equipment Rental-Plant & Maint.	588.00	0.00		0.00	0.00
720730-00	Equipment Repair & Maint-Plant & Maint.	0.00	173.73		0.00	173.73
720730.000	Equipment Repair & Maint-Plant & Maint.	3,548.83	0.00		0.00	0.00
720850-00	Purchased Services-Plant & Maint.	0.00	57,789.89		0.00	57,789.89
720850.000	Purchased Services-Plant & Maint.	63,181.87	0.00		0.00	0.00
721105-00	Insurance-Property	0.00	26,550.00		0.00	26,550.00
721105.000	Insurance-Property	21,231.00	0.00		0.00	0.00
721110-00	Depreciation-New Buildin	0.00	99,900.00		0.00	99,900.00
721110.000	Depreciation-New Buildin	99,899.00	0.00		0.00	0.00
721115-00	Depreciation-New Garage	0.00	1,982.00		0.00	1,982.00
721115.000	Depreciation-New Garage	1,995.00	0.00		0.00	0.00
721120-00	Depreciation-New Buidling Improvements	0.00	20,292.00		0.00	20,292.00
721120.000	Depreciation-New Buidling Improvements	20,160.00	0.00		0.00	0.00
721125-00	Depreciation-New Land Improvements	0.00	4,740.00		0.00	4,740.00
721125.000	Depreciation-New Land Improvements	4,736.00	0.00		0.00	0.00
721130-00	Depreciation-Furniture & Fixtures	0.00	18,408.00		0.00	18,408.00
721130.000	Depreciation-Furniture & Fixtures	19,150.50	0.00		0.00	0.00
721135-00	Depreciation-Equipment	0.00	18,942.00		0.00	18,942.00
721135.000	Depreciation-Equipment	18,704.00	0.00		0.00	0.00
721136-00	Depreciation-Computer Software & Hardwa	0.00	1,974.00		0.00	1,974.00
721136.000	Depreciation-Computer Software & Hardwa	1,860.15	0.00		0.00	0.00
721140.000	Amortization-Debt Acquisition	492.00	0.00		0.00	0.00
730100-00	Wages - Administrator	0.00	146,717.20		0.00	146,717.20

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Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
730100.000	Wages - Administrator	71,242.00	0.00		0.00	0.00
730105-00	Administrator-Contract Services	0.00	7,500.00		0.00	7,500.00
730105.000	Administrator-Contract Services	70,100.00	0.00		0.00	0.00
730110-00	Wages - Clerical	0.00	440,521.26		0.00	440,521.26
730110.000	Wages - Clerical	408,720.34	0.00		0.00	0.00
730120-00	Wages-Admission Director	0.00	78,865.64		0.00	78,865.64
730120.000	Wages-Admission Director	77,647.61	0.00		0.00	0.00
730122.000	Nurse Liaison-Contract Services	1,060.00	0.00		0.00	0.00
730125-00	Wages - Grand Lodge	0.00	100,780.40		0.00	100,780.40
730125.000	Wages - Grand Lodge	116,998.40	0.00		16,472.00	16,472.00
				CAIDJE -	16,472.00	
730127-00	Wages-Staff Developer	0.00	78,919.32		0.00	78,919.32
730127.000	Wages-Staff Developer	76,489.00	0.00		0.00	0.00
730200-00	Payroll Taxes-G&A	0.00	424,468.55		0.00	424,468.55
730200.000	Payroll Taxes-G&A	392,481.08	0.00		(8,784.00)	(8,784.00)
				CAIDJE -	(8,784.00)	
730250-00	Workers Compensation-G&A	0.00	74,857.00		0.00	74,857.00
730250.000	Workers Compensation-G&A	90,259.00	0.00		(1,549.00)	(1,549.00)
				CAIDJE -	(1,549.00)	
730300-00	Group Health Insurance-G&A	0.00	384,581.43		0.00	384,581.43
730300.000	Group Health Insurance-G&A	349,273.05	0.00		(4,854.00)	(4,854.00)
				CAIDJE -	(4,854.00)	
730310-00	Employee Deduction-Health Insurance-G&A	0.00	(158,339.98)		0.00	(158,339.98)
730310.000	Employee Deduction-Health Insurance-G&A	(144,553.59)	0.00		0.00	0.00
730320-00	Group Dental Insurance-G&A	0.00	17,017.52		0.00	17,017.52
730320.000	Group Dental Insurance-G&A	17,141.59	0.00		0.00	0.00
730325-00	Employee Deduction-Dental Insurance G&A	0.00	(16,459.63)		0.00	(16,459.63)
730325.000	Employee Deduction-Dental Insurance G&A	(17,273.08)	0.00		0.00	0.00
730330.000	Disability-Short/Long Term-G&A	(1,823.89)	0.00		0.00	0.00
730332-00	Optional Acc/Crit Hosp & Life Insurance	0.00	1,355.71		0.00	1,355.71
730332.000	Accidental/Crit Illness Insurance	(5,708.23)	0.00		0.00	0.00
730335-00	Life Insurance-G&A	0.00	6,417.90		0.00	6,417.90
730335.000	Life Insurance-G&A	13,106.81	0.00		0.00	0.00
730400-00	Cellular Telephone Expenses-G&A	0.00	489.50		0.00	489.50
730400.000	Cellular Telephone Expenses-G&A	468.00	0.00		0.00	0.00
730430-00	Legal Fees-G&A	0.00	3,780.50		0.00	3,780.50
730430.000	Legal Fees-G&A	28,621.50	0.00		0.00	0.00
730431-00	Legal/Professional-Resident Matters	0.00	71,917.47		0.00	71,917.47
730431.000	Legal/Professional-Resident Matters	2,998.14	0.00		0.00	0.00
730432.000	Legal-Settlement	42,935.00	0.00		0.00	0.00
730440-00	Accounting Fees-G&A	0.00	38,587.50		0.00	38,587.50
730440.000	Accounting Fees-G&A	35,700.00	0.00		0.00	0.00
730450-00	Payroll Processing Fees-G&A	0.00	11,260.16		0.00	11,260.16
730450.000	Payroll Processing Fees-G&A	10,332.61	0.00		0.00	0.00
730462.000	Recruiting Fees	48,474.00	0.00		0.00	0.00
730470-00	Mass User Fee-G&A	0.00	725,720.07		0.00	725,720.07
730470.000	Mass User Fee-G&A	615,123.64	0.00		0.00	0.00
730510-00	Advertising-Help Wanted-G&A	0.00	17,632.42		0.00	17,632.42
730510.000	Advertising-Help Wanted-G&A	8,130.00	0.00		0.00	0.00
730515-00	Advertising-Promotional-G&A	0.00	8,550.00		0.00	8,550.00
730515.000	Advertising-Promotional-G&A	9,450.00	0.00		0.00	0.00
730520-00	Software Support/Maintenance-G&A	0.00	47,763.33		0.00	47,763.33
730520.000	Software Support/Maintenance-G&A	41,659.91	0.00		0.00	0.00
730530-00	Computer Services And Repairs-G&A	0.00	9,371.20		0.00	9,371.20
730530.000	Computer Services And Repairs-G&A	5,672.50	0.00		0.00	0.00
730540-00	Bad Debt Expense-G&A	0.00	65,973.82		0.00	65,973.82
730540.000	Bad Debt Expense-G&A	89,645.78	0.00		0.00	0.00
730670-00	Office Supplies-G&A	0.00	27,367.57		0.00	27,367.57
730670.000	Office Supplies-G&A	26,873.42	0.00		0.00	0.00
730700-00	Equipment/Storage Rental-G&A	0.00	19,520.74		0.00	19,520.74
730700.000	Equipment/Storage Rental-G&A	15,123.80	0.00		0.00	0.00
730745-00	Cable-G&A	0.00	28,461.91		0.00	28,461.91
730745.000	Cable-G&A	28,408.19	0.00		0.00	0.00
730747-00	Donations-G&A	0.00	7,225.00		0.00	7,225.00
730747.000	Donations-G&A	3,100.00	0.00		0.00	0.00
730755-00	Insurance- Auto-G&A	0.00	2,499.60		0.00	2,499.60
730755.000	Insurance- Auto-G&A	2,712.90	0.00		0.00	0.00
730759-00	Insurance-General-G&A	0.00	105,705.39		0.00	105,705.39
730759.000	Insurance-General-G&A	100,206.00	0.00		0.00	0.00
730760-00	Licenses, Dues, Fees, Permits-G&A	0.00	14,503.31		0.00	14,503.31
730760.000	Licenses, Dues, Fees, Permits-G&A	18,012.51	0.00		0.00	0.00
730810-00	Dues & Subscriptions-G&A	0.00	14,363.32		0.00	14,363.32
730810.000	Dues & Subscriptions-G&A	12,329.81	0.00		0.00	0.00

Client: **A443180 - Odd Fellows Home Of Massachusetts**
Engagement: **MDMC 2022 - Odd Fellows of Massachusetts**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
730820-00	Travel-G&A	0.00	5,707.66		0.00	5,707.66
730820.000	Travel-G&A	2,402.36	0.00		0.00	0.00
730830-00	Education, Training, Seminars-G&A	0.00	1,937.00		0.00	1,937.00
730830.000	Education, Training, Seminars-G&A	100.00	0.00		0.00	0.00
730831-00	Trustee Expenses-G&A	0.00	3,705.10		0.00	3,705.10
730831.000	Trustee Expenses-G&A	4,514.85	0.00		0.00	0.00
730832-00	Meetings/Conventions-G&A	0.00	1,849.10		0.00	1,849.10
730832.000	Meetings/Conventions-G&A	1,724.81	0.00		0.00	0.00
730842-00	Employee Benefits Other-G&A	0.00	60,415.91		0.00	60,415.91
730842.000	Employee Benefits Other-G&A	23,029.87	0.00		(1,285.00)	(1,285.00)
				CAIDJE -	(1,285.00)	
730845-00	Employee Benefits CORI-G&A	0.00	1,688.89		0.00	1,688.89
730845.000	Employee Benefits CORI-G&A	1,380.67	0.00		0.00	0.00
730847-00	Employee Physicals-G&A	0.00	60.00		0.00	60.00
730847.000	Employee Physicals-G&A	60.00	0.00		0.00	0.00
730860-00	Postage-G&A	0.00	4,084.58		0.00	4,084.58
730860.000	Postage-G&A	5,503.96	0.00		0.00	0.00
730870-00	Fund Raising Expenses-G&A	0.00	24,982.94		0.00	24,982.94
730870.000	Fund Raising Expenses-G&A	7,901.37	0.00		0.00	0.00
730880-00	Development & Marketing Exp-G&A	0.00	8,535.25		0.00	8,535.25
730880.000	Development & Marketing Exp-G&A	6,773.87	0.00		0.00	0.00
730885-00	Resident Expenses Refunds, And Allowanc	0.00	2,734.65		0.00	2,734.65
730885.000	Resident Expenses Refunds, And Allowanc	(727.58)	0.00		0.00	0.00
730887-00	Interest Expense-Notes-G&A	0.00	1,001.45		0.00	1,001.45
730887.000	Interest Expense-Notes-G&A	1,997.19	0.00		0.00	0.00
730888-00	Interest Expense-Savers Bank	0.00	6,816.89		0.00	6,816.89
730888.000	Interest Expense-Savers Bank	25,400.52	0.00		0.00	0.00
730894-00	Interest Expenses-SBA EIDL Loan	0.00	45,806.89		0.00	45,806.89
730900-00	Miscellaneous-G&A	0.00	2,236.00		0.00	2,236.00
730905.000	Late Payment And Fees-G&A	374.70	0.00		0.00	0.00
730906-00	Fines And Penalties-G&A	0.00	1,795.14		0.00	1,795.14
730906.000	Fines And Penalties-G&A	13,000.00	0.00		0.00	0.00
730910-00	Service Charges - Bank-G&A	0.00	1,307.51		0.00	1,307.51
730910.000	Service Charges - Bank-G&A	581.65	0.00		0.00	0.00
800100	Wages - Physical Therapist Direct	36,696.52	0.00		39,947.00	39,947.00
				CAIDJE -	39,947.00	
800100-00	Wages - Physical Therapist Direct	0.00	98,879.53		(39,947.00)	58,932.53
				CAIDJE -	(39,947.00)	
800100.000	Wages - Physical Therapist Direct	26,037.34	0.00		0.00	0.00
800670-00	Supplies-PT	0.00	2,242.24		0.00	2,242.24
800670.000	Supplies-PT	3,867.57	0.00		0.00	0.00
800950.000	Purchased Services-PT	280.00	0.00		0.00	0.00
800955-00	Therapy Management Fee	0.00	24,000.00		0.00	24,000.00
800955.000	Therapy Management Fee	70,066.00	0.00		0.00	0.00
810100	Wages - Occupational Therapist Direct	29,513.18	0.00		37,194.00	37,194.00
				CAIDJE -	37,194.00	
810100-00	Wages - Occupational Therapist Direct	0.00	78,052.79		(37,194.00)	40,858.79
				CAIDJE -	(37,194.00)	
810100.000	Wages - Occupational Therapist Direct	51,440.67	0.00		0.00	0.00
810670-00	Supplies-OT	0.00	2,624.76		0.00	2,624.76
810670.000	Supplies-OT	825.33	0.00		0.00	0.00
810950-00	Purchased Services-OT	0.00	68,409.60		0.00	68,409.60
810950.000	Purchased Services-OT	6,882.90	0.00		0.00	0.00
820100	Wages - Speech Therapist Direct	2,448.79	0.00		1,432.00	1,432.00
				CAIDJE -	1,432.00	
820100-00	Wages - Speech Therapist Direct	0.00	4,573.67		(1,432.00)	3,141.67
				CAIDJE -	(1,432.00)	
820100.000	Wages - Speech Therapist Direct	7,313.36	0.00		0.00	0.00
850050-00	Pharmacy Consultant	0.00	15,124.11		0.00	15,124.11
850050.000	Pharmacy Consultant	9,877.90	0.00		0.00	0.00
850660-00	Pharmacy House Supplies	0.00	2,299.05		0.00	2,299.05
850660.000	Pharmacy House Supplies	(1,160.41)	0.00		0.00	0.00
850675-00	Pharmacy Medicare A	0.00	23,477.23		0.00	23,477.23
850675.000	Pharmacy Medicare A	45,531.69	0.00		0.00	0.00
850680-00	Pharmacy Evercare A	0.00	18,841.54		0.00	18,841.54
850680.000	Pharmacy Evercare A	50,701.40	0.00		0.00	0.00
850688-00	Pharmacy HMO Other	0.00	3,753.55		0.00	3,753.55
850688.000	Pharmacy HMO Other	4,475.74	0.00		0.00	0.00
850689-00	Pharmacy Veterans	0.00	66,349.81		0.00	66,349.81
850689.000	Pharmacy Veterans	36,537.66	0.00		0.00	0.00
852675-00	Medical/Surgical Medicare A	0.00	53.27		0.00	53.27
852675.000	Medical/Surgical Medicare A	81.61	0.00		0.00	0.00
852688-00	Medical/Surgical HMO Other	0.00	938.36		0.00	938.36

Client: **A443180 - Odd Fellows Home Of Massachusetts**
Engagement: **MDMC 2022 - Odd Fellows of Massachusetts**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
852689-00	Medical/Surgical-Veterans	0.00	817.97		0.00	817.97
852689.000	Medical/Surgical-Veterans	2,081.99	0.00		0.00	0.00
860670-00	Medical Equip/Supplies House	0.00	10,793.08		0.00	10,793.08
860670.000	Medical Equip/Supplies House	9,043.45	0.00		0.00	0.00
865675-00	Laboratory Medicare A	0.00	4,492.02		0.00	4,492.02
865675.000	Laboratory Medicare A	9,472.18	0.00		0.00	0.00
865680-00	Laboratory HMOs	0.00	8,596.41		0.00	8,596.41
865680.000	Laboratory HMOs	4,579.72	0.00		0.00	0.00
865688-00	Laboratory House/Other	0.00	12,729.54		0.00	12,729.54
865688.000	Laboratory House/Other	9,794.97	0.00		0.00	0.00
865689.000	Laboratory Veterans	768.66	0.00		0.00	0.00
866675.000	IV Therapy Medicare A	1,732.50	0.00		0.00	0.00
866680-00	IV Therapy Evercare A	0.00	425.64		0.00	425.64
866689.000	IV Therapy Veterans	203.50	0.00		0.00	0.00
867000.000	X-Ray Expenses	2.00	0.00		0.00	0.00
867675-00	X-Ray Medicare A	0.00	2,187.07		0.00	2,187.07
867675.000	X-Ray Medicare A	1,683.98	0.00		0.00	0.00
867680-00	X-Ray Evercare A	0.00	67.00		0.00	67.00
867680.000	X-Ray Evercare A	353.00	0.00		0.00	0.00
867688-00	X-Ray HMO Other	0.00	2,947.08		0.00	2,947.08
867688.000	X-Ray HMO Other	466.00	0.00		0.00	0.00
867689.000	X-Ray Veterans	104.48	0.00		0.00	0.00
868675-00	Ambulance Medicare A	0.00	5,078.30		0.00	5,078.30
868675.000	Ambulance Medicare A	1,506.07	0.00		0.00	0.00
868680.000	Ambulance Evercare A	247.22	0.00		0.00	0.00
868688-00	Ambulance Other	0.00	747.22		0.00	747.22
868688.000	Ambulance Other	546.87	0.00		0.00	0.00
869660-00	Oxygen House	0.00	20,312.18		0.00	20,312.18
869660.000	Oxygen House	31,293.26	0.00		0.00	0.00
869675-00	Oxygen Medicare A	0.00	155.00		0.00	155.00
869675.000	Oxygen Medicare A	469.00	0.00		0.00	0.00
869680-00	Oxygen Evercare A	0.00	31.00		0.00	31.00
869685-00	Oxygen Fallon A	0.00	126.00		0.00	126.00
869688-00	Oxygen HMO Other	0.00	1,457.20		0.00	1,457.20
870100-00	Other Ancillary Expenses	0.00	97.20		0.00	97.20
870100.000	Other Ancillary Expenses	195.52	0.00		0.00	0.00
Subtotal [D] Expenses		8,277,271.30	9,528,017.06		0.00	9,528,017.06
Total [I] Income Statement		34,684.47	(307,098.92)		0.00	(307,098.92)
Sum of Account Groups		0.00	0.00		0.00	0.00
Net (Income) Loss		0.00	0.00		0.00	0.00

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Client: **A443180 - Odd Fellows Home Of Massachusetts**
Engagement: **MDMC 2022 - Odd Fellows of Massachusetts**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - SNF-CR Groupings Report**

Account	Description	CAID 12/31/2022	PP-1 12/31/2021
Group : [S6L1.1C1] Cash and Cash Equivalents			
Subgroup : None			
100180-00	Cash - Operating Savers Bank	380,906.01	0.00
100180-000	Cash - Operating Savers Bank	0.00	241,782.01
100190-00	Cash - Payroll Savers Bank	15,056.37	0.00
100190-000	Cash - Payroll Savers Bank	0.00	23,149.73
100197-00	Cash - Savers Money Market	186,470.01	0.00
100197-000	Cash - Savers Money Market	0.00	243,245.86
100199-00	Cash - Savers MM Stimulus Funds	830,933.49	0.00
100199-000	Cash - Savers MM Stimulus Funds	0.00	923,267.87
100200-00	Cash - Petty	750.00	0.00
100200-000	Cash - Petty	0.00	750.00
Subtotal : None		1,414,115.88	1,432,195.47
Total [S6L1.1C1]	Cash and Cash Equivalents	1,414,115.88	1,432,195.47
Group : [S6L1.4C1] Other Cash & Equivalents			
Subgroup : None			
100900-00	Cash - Resident Council Trust BnkNrth	693.96	0.00
100900.000	Cash - Resident Council Trust BnkNrth	0.00	693.60
100910-00	Cash-Activities Acct BankNorth	4,475.69	0.00
100910.000	Cash-Activities Acct BankNorth	0.00	4,626.40
100925-00	Cash - Special Events Account	1,692.50	0.00
100925.000	Cash - Special Events Account	0.00	19,005.08
100952-00	Cash-Cornerstone Bank Support Fund	413,189.60	0.00
100952.000	Cornerstone Bank Support Fund	0.00	331,382.61
100954-00	Cash-Cornerstone Bank PNA Account	108,309.07	0.00
100954.000	Cornerstone Bank PNA Account	0.00	90,159.28
100956-00	Cash-Cornerstone SBA Money Market	1,452,619.48	0.00
Subtotal : None		1,980,980.30	445,866.97
Total [S6L1.4C1]	Other Cash & Equivalents	1,980,980.30	445,866.97
Group : [S6L1.5C1] Payer Accounts Receivable			
Subgroup : [S6L1.5C] A/ R Self-Pay Patients (Private)			
111000-00	A/R - Private	76,131.43	0.00
111000.000	A/R - Private	0.00	164,713.77
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		76,131.43	164,713.77
Subgroup : [S6L1.5C] A/R Managed Care Patients (Private)			
117000-00	A/R - Managed Care	7,423.84	0.00
117000.000	A/R - Managed Care	0.00	(20,239.10)
118000-00	A/R - Insurance	7,059.78	0.00
118000.000	A/R - Insurance	0.00	16,418.51
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		14,483.62	(3,820.59)
Subgroup : [S6L1.5C] A/r Medicare Non Managed Care			
113000-00	A/R - Medicare Part A	17,712.03	0.00
113000.000	A/R - Medicare Part A	0.00	44,012.77
114000-00	A/R - Medicare Part B	(12,987.74)	0.00
114000.000	A/R - Medicare Part B	0.00	(20,360.27)
115000-00	A/R - Co-Insurance Part A	(266,752.05)	0.00
115000.000	A/R - Co-Insurance Part A	0.00	(235,978.82)
116000-00	A/R - Co-Insurance Part B	(1,310.38)	0.00
116000.000	A/R - Co-Insurance Part B	0.00	(3,500.43)
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		(263,338.14)	(215,826.75)
Subgroup : [S6L1.5C] A/R Mass Medicaid Non Managed Care			
112000-00	A/R - Medicaid	417,960.51	0.00
112000.000	A/R - Medicaid	0.00	384,783.20
119000-00	A/R - Medicaid Pending	153,947.12	0.00
119000.000	A/R - Medicaid Pending	0.00	9,655.28
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Car		571,907.63	394,438.48
Subgroup : [S6L1.5C] A/R Mass Senior Care Organization			
119500-00	A/R - Evercare SCO	513,698.90	0.00
119500.000	A/R - Evercare SCO	0.00	422,050.63
119650-00	A/R-Tufts SCO	32,331.50	0.00
Subtotal [S6L1.5C1H] A/R Mass Senior Care Organization		546,030.40	422,050.63
Subgroup : [S6L1.5C] A/R Other Public Patients			

119300-00	A/R - Hospice	(45,280.22)	0.00	
119300.000	A/R - Hospice	0.00	41,121.41	
119800-00	A/R Veterans Administration	197,197.60	0.00	
119800.000	A/R Veterans Administration	0.00	74,593.35	
Subtotal [S6L1.5C1L] A/R Other Public Patients		151,917.38	115,714.76	
Total [S6L1.5C1] Payer Accounts Receivable		1,097,132.32	877,270.30	
Group : [S6L1.6C1] Less Reserve for Bad Debts				
Subgroup : None				
120000-00	A/R - Allowance For Bad Debt	(60,000.00)	0.00	
120000.000	A/R - Allowance For Bad Debt	0.00	(70,000.00)	
Subtotal : None		(60,000.00)	(70,000.00)	
Total [S6L1.6C1] Less Reserve for Bad Debts		(60,000.00)	(70,000.00)	
Group : [S6L1.7C1] Receivable from Officers/Owners/Employees				
Subgroup : [S6L1.7C] Due from Employees				
131000-00	A/R - Employee Loans	5,965.00	0.00	
131000.000	A/R - Employee Loans	0.00	7,165.00	
Subtotal [S6L1.7C1A] Due from Employees		5,965.00	7,165.00	
Total [S6L1.7C1] Receivable from Officers/Owners/Employ		5,965.00	7,165.00	
Group : [S6L1.11C1] Other Receivables				
Subgroup : None				
139000-00	A/R - Other	9,908.00	0.00	
139000.000	A/R - Other	0.00	50,340.00	
Subtotal : None		9,908.00	50,340.00	
Total [S6L1.11C1] Other Receivables		9,908.00	50,340.00	
Group : [S6L1.13C1] Prepaid Insurance				
Subgroup : None				
153000-00	Prepaid - Insurance Commercial	67,090.00	0.00	
153000.000	Prepaid - Insurance Commercial	0.00	66,008.24	
154000-00	Prepaid - Worker Comp Insurance	16,086.58	0.00	
154000.000	Prepaid - Worker Comp Insurance	0.00	22,076.58	
Subtotal : None		83,176.58	88,084.82	
Total [S6L1.13C1] Prepaid Insurance		83,176.58	88,084.82	
Group : [S6L1.15C1] Other Prepaid Expenses				
Subgroup : None				
151000-00	Prepaid - Expenses	3,902.00	0.00	
151000.000	Prepaid - Expenses	0.00	3,552.00	
Subtotal : None		3,902.00	3,552.00	
Total [S6L1.15C1] Other Prepaid Expenses		3,902.00	3,552.00	
Group : [S6L1.17C1] Other Current Assets				
Subgroup : None				
131001-00	WComp Insur Receivable-1995 Ma Care	24,674.00	0.00	
131001.000	WComp Insur Receivable-1995 Ma Care	0.00	24,674.00	
183000-00	Kravetz Fund	20,770.93	0.00	
183000.000	Kravetz Fund	0.00	25,734.10	
Subtotal : None		45,444.93	50,408.10	
Total [S6L1.17C1] Other Current Assets		45,444.93	50,408.10	
Group : [S6L2.1C1] Land				
Subgroup : None				
161000-00	Land	45,080.00	0.00	
161000.000	Land	0.00	45,080.00	
Subtotal : None		45,080.00	45,080.00	
Total [S6L2.1C1] Land		45,080.00	45,080.00	
Group : [S6L2.2C1] Building				
Subgroup : [S6L2.2C] Building Costs				
161200-00	New Garage	62,159.24	0.00	
161200.000	New Garage	0.00	62,159.24	
161300-00	New Building	3,995,965.07	0.00	
161300.000	New Building	0.00	3,995,965.07	
Subtotal [S6L2.2C1A] Building Costs		4,058,124.31	4,058,124.31	0.00
Subgroup : [S6L2.2C] A/D Building				
163200-00	Accum Dep-New Garage	(45,182.60)	0.00	
163200.000	Accum Dep-New Garage	0.00	(43,200.60)	
165000-00	Accum. Dep. - New Building	(3,232,538.43)	0.00	
165000.000	Accum. Dep. - New Building	0.00	(3,132,638.43)	
Subtotal [S6L2.2C1B] A/D Building		(3,277,721.03)	(3,175,839.03)	(101,882.00)

Total [S6L2.2C1]	Building	780,403.28	882,285.28	
Group : [S6L2.3C1] Improvements - Cost				
Subgroup : [S6L2.3C] Building Improvements				
161100-00	Land Improvements	143,909.14	0.00	
161100.000	Land Improvements	0.00	143,909.14	
161400-00	Improvements-New Building	863,106.88	0.00	
161400.000	Improvements-New Building	0.00	755,495.71	
Subtotal [S6L2.3C1A]	Building Improvements	1,007,016.02	899,404.85	107,611.17
Subgroup : [S6L2.3C] A/D Building Improvements				
163100-00	Accum Dep - Land Improvements	(134,911.75)	0.00	
163100.000	Accum Dep - Land Improvements	0.00	(130,171.75)	
165100-00	Accum Dep-Improv New Building	(576,063.88)	0.00	
165100.000	Accum Dep-Improv New Building	0.00	(555,771.88)	
Subtotal [S6L2.3C1D]	A/D Building Improvements	(710,975.63)	(685,943.63)	(25,032.00)
Total [S6L2.3C1]	Improvements - Cost	296,040.39	213,461.22	
Group : [S6L2.4C1] Equipment				
Subgroup : [S6L2.4C] Equipment Cost				
162000-00	Furniture Fixture & Equipment	470,995.82	0.00	
162000.000	Furniture Fixture & Equipment	0.00	388,473.51	
162100-00	Equipment	686,729.87	0.00	
162100.000	Equipment	0.00	686,729.87	
162500-00	Computer Hardware	18,643.69	0.00	
162500.000	Computer Hardware	0.00	18,643.69	
163000-00	Computer Software	62,690.45	0.00	
163000.000	Computer Software	0.00	56,515.95	
Subtotal [S6L2.4C1A]	Equipment Cost	1,239,059.83	1,150,363.02	88,696.81
Subgroup : [S6L2.4C] A/D Equipment				
166000-00	Accum. Dep. - FF&E	(321,240.27)	0.00	
166000.000	Accum. Dep. - FF&E	0.00	(302,832.27)	
166100-00	Accum Dep-Equipment	(644,405.67)	0.00	
166100.000	Accum Dep-Equipment	0.00	(625,463.67)	
167000-00	Accum. Dep. - Computer Hardware/Soft	(70,709.22)	0.00	
167000.000	Accum. Dep. - Computer Hardware/Soft	0.00	(68,735.22)	
Subtotal [S6L2.4C1b]	A/D Equipment	(1,036,355.16)	(997,031.16)	(39,324.00)
Total [S6L2.4C1]	Equipment	202,704.67	153,331.86	
Group : [S6L2.6C1] Motor Vehicle - Cost				
Subgroup : [S6L2.6C] Motor Vehicle Cost				
161500-00	Automobile	32,473.96	0.00	
161500.000	Automobile	0.00	28,708.90	
Subtotal [S6L2.6C1A]	Motor Vehicle Cost	32,473.96	28,708.90	3,765.06
Subgroup : [S6L2.6C] A/D Motor Vehicles				
165500-00	Accum. Dep. - Motor Vehicle	(28,708.90)	0.00	
165500.000	Accum. Dep. - Motor Vehicle	0.00	(28,708.90)	
Subtotal [S6L2.6C1B]	A/D Motor Vehicles	(28,708.90)	(28,708.90)	
Total [S6L2.6C1]	Motor Vehicle - Cost	3,765.06	0.00	
Group : [S6L3.1C1] Long Term Investments				
Subgroup : None				
183500-00	Lancaster Trust	406,212.71	0.00	
183500.000	Lancaster Trust	0.00	406,212.71	
Subtotal : None		406,212.71	406,212.71	
Total [S6L3.1C1]	Long Term Investments	406,212.71	406,212.71	
Group : [S6L3.5C1] Mortgage Acquisition Costs				
Subgroup : None				
163500-00	Loan Acquisition Cost	9,841.00	0.00	
163500.000	Loan Acquisition Cost	0.00	9,841.00	
Subtotal : None		9,841.00	9,841.00	
Total [S6L3.5C1]	Mortgage Acquisition Costs	9,841.00	9,841.00	
Group : [S6L3.6C1] Accum Amort of Mortgage Acquisition Costs				
Subgroup : None				
167500-00	Amortization-Loan Acquisition Cost	(2,993.00)	0.00	
167500.000	Amortization-Loan Acquisition Cost	0.00	(2,993.00)	
Subtotal : None		(2,993.00)	(2,993.00)	
Total [S6L3.6C1]	Accum Amort of Mortgage Acquisition	(2,993.00)	(2,993.00)	

Group : [S6L5.1C1] Trade Payable			
Subgroup : None			
200100-00	Accounts Payable	(341,011.22)	0.00
200100.000	Accounts Payable	0.00	(251,058.55)
200280.000	Notes Payable Insurance	0.00	(49,794.35)
Subtotal : None		(341,011.22)	(300,852.90)
Total [S6L5.1C1]	Trade Payable	(341,011.22)	(300,852.90)
Group : [S6L5.2C1] Accrued Expenses			
Subgroup : None			
200310-00	Accrued User Fee	(187,701.63)	0.00
200310.000	Accrued User Fee	0.00	(166,028.77)
200311-00	Accrued Interest Grand Lodge Notes	(31,237.00)	0.00
200311.000	Accrued Interest Grand Lodge Notes	0.00	(31,237.00)
200313-00	Accrued Interest Worcester Lodge Notes	(80,733.00)	0.00
200313.000	Accrued Interest Worcester Lodge Notes	0.00	(80,733.00)
200320-00	Accrued Expenses	(1,010.00)	0.00
Subtotal : None		(300,681.63)	(277,998.77)
Total [S6L5.2C1]	Accrued Expenses	(300,681.63)	(277,998.77)
Group : [S6L5.3C1] Due to Insurance Payers			
Subgroup : [S6L5.3C] Due Medicaid MA - Nursing Care			
200250.000	Due Medicaid	0.00	(11,001.33)
Subtotal [S6L5.3C1B] Due Medicaid MA - Nursing Care		0.00	(11,001.33)
Total [S6L5.3C1]	Due to Insurance Payers	0.00	(11,001.33)
Group : [S6L5.4C1] Patient Funds Due			
Subgroup : None			
200250-00	Due Medicaid	(22,471.82)	0.00
Subtotal : None		(22,471.82)	0.00
Total [S6L5.4C1]	Patient Funds Due	(22,471.82)	0.00
Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities			
Subgroup : [S6L5.7C] Accrued Salaries			
202000-00	Accrued Wages	(204,419.00)	0.00
202000.000	Accrued Wages	0.00	(173,127.00)
202100-00	Accrued Vacation Payroll	(144,164.00)	0.00
202100.000	Accrued Vacation Payroll	0.00	(138,142.00)
Subtotal [S6L5.7C1A] Accrued Salaries		(348,583.00)	(311,269.00)
Subgroup : [S6L5.7C] Accrued Payroll Taxes Withheld			
202050-00	Accrued Payroll Taxes	(21,448.55)	0.00
202050.000	Accrued Payroll Taxes	0.00	(19,425.55)
Subtotal [S6L5.7C1B] Accrued Payroll Taxes Withheld		(21,448.55)	(19,425.55)
Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	(370,031.55)	(330,694.55)
Group : [S6L5.10C1] Other Current Liabilities			
Subgroup : None			
200220-00	Resident Council Funds Held	(693.60)	0.00
200220.000	Resident Council Funds Held	0.00	(693.60)
200225-00	PNA Funds Held	(108,309.07)	0.00
200225.000	PNA Funds Held	0.00	(90,159.28)
200265.000	Due To Employees Fund	0.00	(92.89)
200273.000	Deferred Revenue - Fundraising	0.00	(17,005.08)
200277.000	Deferred Revenue-HRSA Phase 4 Stimu	0.00	(216,994.25)
Subtotal : None		(109,002.67)	(324,945.10)
Total [S6L5.10C1]	Other Current Liabilities	(109,002.67)	(324,945.10)
Group : [S6L6.1C1] Mortgage Payable			
Subgroup : None			
200281.000	Current Portion of Long-Term Debt	0.00	(79,271.00)
200282.000	Current Portion of Long-Term Debt Offe	0.00	79,271.00
252000.000	Loan - Savers Bank	0.00	(440,233.75)
Subtotal : None		0.00	(440,233.75)
Total [S6L6.1C1]	Mortgage Payable	0.00	(440,233.75)
Group : [S6L6.2C1] Due to Related Parties, Subsidiaries & Affiliates			
Subgroup : None			
200260-00	Due To Worcester Lodge	(188,418.96)	0.00
200260.000	Due To Worcester Lodge	0.00	(223,418.96)
200263-00	Due To Grand Lodge	(517,519.16)	0.00
200263.000	Due To Grand Lodge	0.00	(517,519.16)
200265-00	Due To Employees Fund	(5.98)	0.00

Subtotal : None		<u>(705,944.10)</u>	<u>(740,938.12)</u>
Total [S6L6.2C1]	Due to Related Parties, Subsidiaries &	<u>(705,944.10)</u>	<u>(740,938.12)</u>

Group : [S6L6.3C1]	Other Long Term Debt		
Subgroup : None			
252100-00	Loan-SBA EIDL Loan	(2,000,000.00)	0.00
Subtotal : None		<u>(2,000,000.00)</u>	<u>0.00</u>
Total [S6L6.3C1]	Other Long Term Debt	<u>(2,000,000.00)</u>	<u>0.00</u>

Group : [S6L8A.1C2]	Net Assets With Donor Restrictions		
Subgroup : None			
301100-00	Permanently Restricted Net Assets	(371,774.63)	0.00
301100.000	Permanently Restricted Net Assets	0.00	(371,774.63)
301110-00	Temporary Restricted Net Assets	(0.42)	0.00
301110.000	Temporary Restricted Net Assets	0.00	(0.42)
Subtotal : None		<u>(371,775.05)</u>	<u>(371,775.05)</u>
Total [S6L8A.1C2]	Net Assets With Donor Restrictions	<u>(371,775.05)</u>	<u>(371,775.05)</u>

Group : [S6L8B.4C1]	Owners Equity Balance-Retained Earnings		
Subgroup : None			
301000-00	Fund Balance Operating	(1,079,581.35)	0.00
301000.000	Fund Balance Operating	0.00	(1,079,581.35)
308000-00	Retained Earnings	(714,080.81)	0.00
308000.000	Retained Earnings	0.00	(748,765.28)
Subtotal : None		<u>(1,793,662.16)</u>	<u>(1,828,346.63)</u>
Total [S6L8B.4C1]	Owners Equity Balance-Retained Earnings	<u>(1,793,662.16)</u>	<u>(1,828,346.63)</u>

Group : [S2L1.1C1]	Private Pay		
Subgroup : None			
410100-00	Private Cert - Room And Board	(505,650.00)	0.00
410100.000	Private Cert - Room And Board	0.00	(433,450.00)
599017-00	Private Upgrade Revenue	(4,044.30)	0.00
Subtotal : None		<u>(509,694.30)</u>	<u>(433,450.00)</u>
Total [S2L1.1C1]	Private Pay	<u>(509,694.30)</u>	<u>(433,450.00)</u>

Group : [S2L1.2C1]	Commerical Managed Care		
Subgroup : None			
450100-00	Managed Care Cert - Room And Board	(225,096.41)	0.00
450100.000	Managed Care Cert - Room And Board	0.00	(91,766.28)
Subtotal : None		<u>(225,096.41)</u>	<u>(91,766.28)</u>
Total [S2L1.2C1]	Commerical Managed Care	<u>(225,096.41)</u>	<u>(91,766.28)</u>

Group : [S2L1.4C1]	Medicare-Fee-For-Service		
Subgroup : None			
400100-00	Medicare A - Room And Board	(542,434.16)	0.00
400100.000	Medicare A - Room And Board	0.00	(717,218.74)
Subtotal : None		<u>(542,434.16)</u>	<u>(717,218.74)</u>
Total [S2L1.4C1]	Medicare-Fee-For-Service	<u>(542,434.16)</u>	<u>(717,218.74)</u>

Group : [S2L1.6C1]	MassHealth Fee-for-Service		
Subgroup : None			
430100-00	Medicaid Cert - Room And Board	(2,288,746.73)	0.00
430100.000	Medicaid Cert - Room And Board	1,042,955.00	(2,486,847.54)
430150-00	Medicaid Cert - Direct Care Add On	(368,114.86)	0.00
430155-00	Medicaid Add-Ons	(31,200.00)	0.00
430157-00	Medicaid 2% Downward Adj 3.58 Staffing	11,393.14	0.00
435100-00	Medicaid Pending Room And Board	(156,161.72)	0.00
435100.000	Medicaid Pending Room And Board	0.00	36,874.01
Subtotal : None		<u>(1,789,875.17)</u>	<u>(2,449,973.53)</u>
Total [S2L1.6C1]	MassHealth Fee-for-Service	<u>(1,789,875.17)</u>	<u>(2,449,973.53)</u>

Group : [S2L1.7C1]	MassHealth Managed Care		
Subgroup : None			
480100-00	Evercare SCO - Room And Board	(2,115,904.32)	0.00
480100.000	Evercare SCO - Room And Board	0.00	(1,018,252.01)
482100-00	Navicare - Room & Board	(1,439,763.89)	0.00
482100.000	Navicare - Room & Board	0.00	(1,457,753.27)
482900.000	Navicare- Contractual Adjust	0.00	246.50
530100-00	Tufts SCO- Room And Board	(32,331.50)	0.00
599056-00	Evercare-UHC Capitation Dividend	(21,075.00)	0.00
599056.000	Evercare-UHC Capitation Dividend	0.00	(11,175.00)
Subtotal : None		<u>(3,609,074.71)</u>	<u>(2,486,933.78)</u>
Total [S2L1.7C1]	MassHealth Managed Care	<u>(3,609,074.71)</u>	<u>(2,486,933.78)</u>

Group : [S2L1.12C1]	Medicaid Patient Paid Amount		
Subgroup : None			

430100.100	Resource Income	(1,042,955.00)	0.00
Subtotal : None		(1,042,955.00)	0.00
Total [S2L1.12C1]	Medicaid Patient Paid Amount	(1,042,955.00)	0.00

Group : [S2L1.14C1] Veterans & Other Public			
Subgroup : None			
580100-00	Veterans - Room And Board	(947,895.06)	0.00
580100.000	Veterans - Room And Board	0.00	(342,577.59)
580900-00	Veterans - Contractual Adjustment	164,679.87	0.00
Subtotal : None		(783,215.19)	(342,577.59)
Total [S2L1.14C1]	Veterans & Other Public	(783,215.19)	(342,577.59)

Group : [S2L1.15C1] Other Payer Revenue			
Subgroup : None			
470100-00	Hospice Cert - Room And Board	(432,703.24)	0.00
470100.000	Hospice Cert - Room And Board	0.00	(509,620.74)
Subtotal : None		(432,703.24)	(509,620.74)
Total [S2L1.15C1]	Other Payer Revenue	(432,703.24)	(509,620.74)

Group : [S2L1.1C2] Ancillary-Private Pay			
Subgroup : None			
410250-00	Private Cert - Pharmacy	(425.59)	0.00
410450.000	Private Cert - Occupational Therapy	0.00	(146.68)
410500-00	Private Cert - Speech Therapy	(402.14)	0.00
410900-00	Private Cert - Contractual Adjustment	102.14	0.00
Subtotal : None		(725.59)	(146.68)
Total [S2L1.1C2]	Ancillary-Private Pay	(725.59)	(146.68)

Group : [S2L1.2C2] Ancillary-Commerical Managed Care			
Subgroup : None			
450250-00	Managed Care Cert - Pharmacy	(45,000.16)	0.00
450250.000	Managed Care Cert - Pharmacy	0.00	(133,396.68)
450300-00	Managed Care Cert - Oxygen	(62.00)	0.00
450400-00	Managed Care Cert - Physical Therapy	(20,009.36)	0.00
450400.000	Managed Care Cert - Physical Therapy	0.00	(10,197.18)
450450-00	Managed Care Cert - Occupational Ther.	(20,641.63)	0.00
450450.000	Managed Care Cert - Occupational Ther.	0.00	(9,999.61)
450500-00	Managed Care Cert - Speech Therapy	(691.87)	0.00
450500.000	Managed Care Cert - Speech Therapy	0.00	(1,034.32)
450700-00	Managed Care Cert - X-Ray	(67.00)	0.00
450700.000	Managed Care Cert - X-Ray	0.00	(531.00)
450850-00	Managed Care Cert - Lab	(2,857.97)	0.00
450850.000	Managed Care Cert - Lab	0.00	(1,670.79)
450900-00	Managed Care Cert - Contractual Adjust	89,116.57	0.00
450900.000	Managed Care Cert - Contractual Adjust	0.00	135,199.18
460400.000	Insurance Cert - Physical Therapy	0.00	(770.75)
460450.000	Insurance Cert - Occupational Therapy	0.00	(693.64)
460500.000	Insurance Cert - Speech Therapy	0.00	(449.00)
460900.000	Insurance Cert - Contractual Adjustment	0.00	(58.04)
482900-00	Navicare- Contractual Adjust	(3.40)	0.00
506450.000	Insurance B - Occupational Therapy	0.00	(28.94)
506900.000	Insurance B - Contractual Adjustment	0.00	(0.71)
Subtotal : None		(216.82)	(23,631.48)
Total [S2L1.2C2]	Ancillary-Commerical Managed Care	(216.82)	(23,631.48)

Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service			
Subgroup : None			
400250-00	Medicare A - Pharmacy	(45,639.46)	0.00
400250.000	Medicare A - Pharmacy	0.00	(77,255.08)
400300-00	Medicare A - Oxygen	(248.00)	0.00
400300.000	Medicare A - Oxygen	0.00	(938.00)
400400-00	Medicare A - Physical Therapy	(38,143.43)	0.00
400400.000	Medicare A - Physical Therapy	0.00	(53,388.00)
400450-00	Medicare A - Occupational Therapy	(56,225.83)	0.00
400450.000	Medicare A - Occupational Therapy	0.00	(79,258.20)
400500-00	Medicare A - Speech Therapy	(2,164.88)	0.00
400500.000	Medicare A - Speech Therapy	0.00	(3,117.17)
400700-00	Medicare A - X-Ray	(1,358.00)	0.00
400700.000	Medicare A - X-Ray	0.00	(1,687.00)
400850-00	Medicare A - Lab	(3,255.69)	0.00
400850.000	Medicare A - Lab	0.00	(8,209.53)
400900-00	Medicare A - Contractual Adjustment	150,294.16	0.00
400900.000	Medicare A - Contractual Adjustment	0.00	223,844.13
500260-00	Medicare B - Vaccines	(571.12)	0.00
500260.000	Medicare B - Vaccines	0.00	(1,188.60)
500400-00	Medicare B - Physical Therapy	(85,826.23)	0.00

500400.000	Medicare B - Physical Therapy	0.00	(26,896.09)
500450-00	Medicare B - Occupational Therapy	(57,416.23)	0.00
500450.000	Medicare B - Occupational Therapy	0.00	(39,317.36)
500500-00	Medicare B - Speech Therapy	(3,351.56)	0.00
500500.000	Medicare B - Speech Therapy	0.00	(8,650.07)
500850.000	Medicare B - Lab	0.00	(52.26)
500900-00	Medicare B - Contractual Adjustment	50,465.10	0.00
500900.000	Medicare B - Contractual Adjustment	0.00	23,990.18
505260-00	Managed Care B - Vaccines	(1,128.04)	0.00
505260.000	Managed Care B - Vaccines	0.00	(1,634.42)
505400-00	Managed Care B - Physical Therapy	(56,215.83)	0.00
505400.000	Managed Care B - Physical Therapy	0.00	(65,152.07)
505450-00	Managed Care B - Occupational Therapy	(47,139.58)	0.00
505450.000	Managed Care B - Occupational Therapy	0.00	(80,328.06)
505500-00	Managed Care B - Speech Therapy	(453.86)	0.00
505500.000	Managed Care B - Speech Therapy	0.00	(5,465.42)
505850-00	Managed Care B - Lab	(15,848.12)	0.00
505850.000	Managed Care B - Lab	0.00	(9,660.71)
505900-00	Managed Care B - Contractual Adjustment	19,500.43	0.00
505900.000	Managed Care B - Contractual Adjustment	0.00	44,909.80
550500-00	Managed Care Non-Cert - Speech Therapy	(240.08)	0.00
550900-00	Managed Care Non-Cert - Contractual Adjustment	240.08	0.00
Subtotal : None		(194,726.17)	(169,453.93)
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(194,726.17)	(169,453.93)

Group : [S2L1.6C2] Ancillary-MassHealth Fee-for-Service
Subgroup : None

430250.000	Medicaid Cert - Pharmacy	0.00	399.90
430400.000	Medicaid Cert - Physical Therapy	0.00	(449.04)
430450.000	Medicaid Cert - Occupational Therapy	0.00	118.80
430500.000	Medicaid Cert - Speech Therapy	0.00	361.28
430900.000	Medicaid Cert - Contractual Adjustment	0.00	328.24
Subtotal : None		0.00	759.18
Total [S2L1.6C2]	Ancillary-MassHealth Fee-for-Service	0.00	759.18

Group : [S2L1.14C2] Ancillary-Veterans Affairs & Other Public
Subgroup : None

430250-00	Medicaid Cert - Pharmacy	(582.92)	0.00
430400-00	Medicaid Cert - Physical Therapy	(1,027.21)	0.00
430450-00	Medicaid Cert - Occupational Therapy	(581.82)	0.00
430900-00	Medicaid Cert - Contractual Adjustment	3,960.45	0.00
470900.000	Hospice Cert - Contractual Adjustment	0.00	(928.50)
580250-00	Veterans - Pharmacy	(133,085.46)	0.00
580250.000	Veterans - Pharmacy	0.00	(73,248.82)
580400-00	Veterans - Physical Therapy	(16,616.73)	0.00
580400.000	Veterans - Physical Therapy	0.00	(6,220.09)
580450-00	Veterans - Occupational Therapy	(14,208.63)	0.00
580450.000	Veterans - Occupational Therapy	0.00	(7,149.49)
580500-00	Veterans - Speech Therapy	(1,172.86)	0.00
580500.000	Veterans - Speech Therapy	0.00	(2,631.63)
580700-00	Veterans - X-Ray	(1,364.29)	0.00
580700.000	Veterans - X-Ray	0.00	(466.00)
580750-00	Veterans - Ambulance	(473.40)	0.00
580850-00	Veterans - Lab	(4,359.12)	0.00
580850.000	Veterans - Lab	0.00	(2,632.85)
580900.000	Veterans - Contractual Adjustment	0.00	78,941.56
Subtotal : None		(169,511.99)	(14,335.82)
Total [S2L1.14C2]	Ancillary-Veterans Affairs & Other Public	(169,511.99)	(14,335.82)

Group : [S2L3.2C1] Endowment & Other Non Recoverable Revenue
Subgroup : None

595100-00	Realized Gain/Loss Investment	4,963.17	0.00
595100.000	Realized Gain/Loss Investment	0.00	581.16
595140-00	Interest Income-Kravetz Fund	(520.09)	0.00
599042.000	Federal HHS Stimulus	0.00	(606,556.15)
599045-00	Mass Testing Reimbursement Revenue	(168,948.00)	0.00
599045.000	Mass Testing Reimbursement Revenue	0.00	(277,694.00)
599047-00	Mass Emergency Paid Covid Sick Leave	(16,172.64)	0.00
599049-00	Federal HHS Phase 4 Stimulus	(216,994.25)	0.00
599054.000	Lancaster FMV Change	0.00	(31,728.25)
599070-00	Charitable Donations	(9,280.96)	0.00
599070.000	Charitable Donations	0.00	(36,679.54)
599072-00	Special Events Revenue	(81,426.50)	0.00
599072.000	Special Events Revenue	0.00	(17,605.00)
599096.000	Proceeds From Sale Of Asset	0.00	(2,500.00)
Subtotal : None		(488,379.27)	(972,181.78)

Total [S2L3.2C1]	Endowment & Other Non Recoverab	(488,379.27)	(972,181.78)
Group : [S2L3.6C1]	Prior Year Retroactive Revenue		
Subgroup : None			
599095-00	Prior Year Revenue/Adjustments	(137.00)	0.00
599095.000	Prior Year Revenue/Adjustments	0.00	(7,024.42)
Subtotal : None		(137.00)	(7,024.42)
Total [S2L3.6C1]	Prior Year Retroactive Revenue	(137.00)	(7,024.42)
Group : [S2L3.7C1]	Interest Income		
Subgroup : None			
595140.000	Interest Income-Kravetz Fund	0.00	(654.89)
599050.000	Interest Income	0.00	(3,358.14)
599053-00	Interest Income	(8,692.64)	0.00
599055-00	Lancaster Interest Income	(17,294.33)	0.00
599055.000	Lancaster Interest Income	0.00	(15,047.00)
Subtotal : None		(25,986.97)	(19,060.03)
Total [S2L3.7C1]	Interest Income	(25,986.97)	(19,060.03)
Group : [S2L3.9C1]	Administrative & General Recoverable Income		
Subgroup : None			
599080-00	Misc. Income	(4,044.00)	0.00
599080.000	Misc. Income	0.00	(59.87)
599090-00	Small Balance Adjustments	(7,636.75)	0.00
599090.000	Small Balance Adjustments	0.00	(1,688.10)
Subtotal : None		(11,680.75)	(1,747.97)
Total [S2L3.9C1]	Administrative & General Recoverable	(11,680.75)	(1,747.97)
Group : [S2L3.11C1]	Variable Recoverable Income		
Subgroup : None			
599015-00	Cable/TV/Phone	(8,494.00)	0.00
599015.000	Cable/TV/Phone	0.00	(4,014.50)
599057-00	Vendor Rebate Dividends-UHF	(209.24)	0.00
599057.000	Vendor Rebate Dividends-UHF	0.00	(208.74)
Subtotal : None		(8,703.24)	(4,223.24)
Total [S2L3.11C1]	Variable Recoverable Income	(8,703.24)	(4,223.24)
Group : [S3L1.1C1]	Director of Nurses Salary		
Subgroup : None			
630010-00	Wages - DON	114,321.17	0.00
630010.000	Wages - DON	0.00	118,710.00
Subtotal : None		114,321.17	118,710.00
Total [S3L1.1C1]	Director of Nurses Salary	114,321.17	118,710.00
Group : [S3L1.7C1]	Registered Nurses Salaries		
Subgroup : None			
630100-00	Wages - R.N.	54,965.49	0.00
630100.000	Wages - R.N.	0.00	38,085.47
630105-00	Wages-RN Unit Manager	39,477.60	0.00
630107-00	Wages-RN Supervisor	171,283.09	0.00
630107.000	Wages-RN Supervisor	0.00	159,632.55
630108.000	RN Weekend Supervisor	0.00	1,004.62
Subtotal : None		265,726.18	198,722.64
Total [S3L1.7C1]	Registered Nurses Salaries	265,726.18	198,722.64
Group : [S3L1.11C1]	Registered Nurses Purchased Service Tempory Agency Staff		
Subgroup : None			
630310-00	Agency R.N.	350,105.24	0.00
630310.000	Agency R.N.	0.00	129,771.21
Subtotal : None		350,105.24	129,771.21
Total [S3L1.11C1]	Registered Nurses Purchased Service	350,105.24	129,771.21
Group : [S3L1.12C1]	Licensed Practical Nurses Salary		
Subgroup : None			
630110-00	Wages - L.P.N.	917,580.23	0.00
630110.000	Wages - L.P.N.	0.00	742,904.26
630112-00	Wages-LPN Unit Manger	85,307.92	0.00
630112.000	Wages-LPN Unit Manger	0.00	136,543.62
630115.000	Wages-LPN Supervisor	0.00	11,702.51
Subtotal : None		1,002,888.15	891,150.39
Total [S3L1.12C1]	Licensed Practical Nurses Salary	1,002,888.15	891,150.39
Group : [S3L1.16C1]	Licensed Practical Nurses Purchased Service Tempory Agency Staff		
Subgroup : None			
630320-00	Agency L.P.N.	254,609.77	0.00
630320.000	Agency L.P.N.	0.00	57,927.75

Subtotal : None		254,609.77	57,927.75
Total [S3L1.16C1] Licensed Practical Nurses Purchased		254,609.77	57,927.75

Group : [S3L1.17C1] Certified Nurses Aides Salaries

Subgroup : None			
630120-00	Wages - Nurses Aides	1,287,410.15	0.00
630120.000	Wages - Nurses Aides	0.00	1,189,486.56
Subtotal : None		1,287,410.15	1,189,486.56
Total [S3L1.17C1] Certified Nurses Aides Salaries		1,287,410.15	1,189,486.56

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

Subgroup : None			
630330-00	Agency Aides	284,529.86	0.00
630330.000	Agency Aides	0.00	1,684.14
Subtotal : None		284,529.86	1,684.14
Total [S3L1.21C1] Certified Nurses Aides Purchased Ser		284,529.86	1,684.14

Group : [S3L2.1C1] Administration Salaries

Subgroup : [S3L2.1C] Administrator Salaries			
730100-00	Wages - Administrator	146,717.20	0.00
730100.000	Wages - Administrator	0.00	71,242.00
Subtotal [S3L2.1C1A] Administrator Salaries		146,717.20	71,242.00
Total [S3L2.1C1] Administration Salaries		146,717.20	71,242.00

Group : [S3L2.4C1] Administration Purchased Service

Subgroup : None			
730105-00	Administrator-Contract Services	7,500.00	0.00
730105.000	Administrator-Contract Services	0.00	70,100.00
Subtotal : None		7,500.00	70,100.00
Total [S3L2.4C1] Administration Purchased Service		7,500.00	70,100.00

Group : [S3L2.5C1] Officers Total Compensaion

Subgroup : [S3L2.5C] Officers Salaries			
730125-00	Wages - Grand Lodge	100,780.40	0.00
730125.000	Wages - Grand Lodge	16,472.00	100,281.40
Subtotal [S3L2.5C1A] Officers Salaries		117,252.40	100,281.40
Total [S3L2.5C1] Officers Total Compensaion		117,252.40	100,281.40

allocate benefits

Group : [S3L2.7C1] Clerical Staff Salaries

Subgroup : None			
730110-00	Wages - Clerical	440,521.26	0.00
730110.000	Wages - Clerical	0.00	408,720.34
730120-00	Wages-Admission Director	78,865.64	0.00
730120.000	Wages-Admission Director	0.00	77,647.61
Subtotal : None		519,386.90	486,367.95
Total [S3L2.7C1] Clerical Staff Salaries		519,386.90	486,367.95

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

Subgroup : None			
730450-00	Payroll Processing Fees-G&A	11,260.16	0.00
730450.000	Payroll Processing Fees-G&A	0.00	10,332.61
Subtotal : None		11,260.16	10,332.61
Total [S3L2.11C1] Electronic Data Processing, Payroll &		11,260.16	10,332.61

Group : [S3L2.12C1] Office Supplies

Subgroup : None			
730520-00	Software Support/Maintenance-G&A	47,763.33	0.00
730520.000	Software Support/Maintenance-G&A	0.00	41,659.91
730530-00	Computer Services And Repairs-G&A	9,371.20	0.00
730530.000	Computer Services And Repairs-G&A	0.00	5,672.50
730670-00	Office Supplies-G&A	27,367.57	0.00
730670.000	Office Supplies-G&A	0.00	26,873.42
730700-00	Equipment/Storage Rental-G&A	19,520.74	0.00
730700.000	Equipment/Storage Rental-G&A	0.00	15,123.80
730860-00	Postage-G&A	4,084.58	0.00
730860.000	Postage-G&A	0.00	5,503.96
730910-00	Service Charges - Bank-G&A	1,307.51	0.00
730910.000	Service Charges - Bank-G&A	0.00	581.65
Subtotal : None		109,414.93	95,415.24
Total [S3L2.12C1] Office Supplies		109,414.93	95,415.24

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

Subgroup : None			
720500-00	Telephone-Plant And Maint.	11,420.98	0.00

720500.000	Telephone-Plant And Maint.	0.00	9,112.32
730400-00	Cellular Telephone Expenses-G&A	489.50	0.00
730400.000	Cellular Telephone Expenses-G&A	0.00	468.00
730745.000	Cable-G&A	0.00	28,408.19
Subtotal : None		11,910.48	37,988.51
Total [S3L2.13C1]	Telecommunications (e.g. Internet & F	11,910.48	37,988.51

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

Subgroup : None			
730820-00	Travel-G&A	5,707.66	0.00
730820.000	Travel-G&A	0.00	2,402.36
730832-00	Meetings/Conventions-G&A	1,849.10	0.00
730832.000	Meetings/Conventions-G&A	0.00	1,724.81
Subtotal : None		7,556.76	4,127.17
Total [S3L2.15C1]	Travel, Conventions & Meetings	7,556.76	4,127.17

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

Subgroup : None			
730462.000	Recruiting Fees	0.00	48,474.00
730510-00	Advertising-Help Wanted-G&A	17,632.42	0.00
730510.000	Advertising-Help Wanted-G&A	0.00	8,130.00
Subtotal : None		17,632.42	56,604.00
Total [S3L2.16C1]	Advertising: Help Wanted	17,632.42	56,604.00

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

Subgroup : None			
730760-00	Licenses, Dues, Fees, Permits-G&A	14,503.31	0.00
730760.000	Licenses, Dues, Fees, Permits-G&A	0.00	18,012.51
Subtotal : None		14,503.31	18,012.51
Total [S3L2.17C1]	Licenses & Dues: Patient Care Related	14,503.31	18,012.51

Group : [S3L2.18C1] Continuing Professional Education / Training & Development

Subgroup : [S3L2.18C1] Administration Education / Training			
730830-00	Education, Training, Seminars-G&A	1,937.00	0.00
730830.000	Education, Training, Seminars-G&A	0.00	100.00
Subtotal [S3L2.18C1] Administration Education / Training		1,937.00	100.00
Total [S3L2.18C1]	Continuing Professional Education / Training	1,937.00	100.00

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

Subgroup : None			
730440-00	Accounting Fees-G&A	38,587.50	0.00
730440.000	Accounting Fees-G&A	0.00	35,700.00
Subtotal : None		38,587.50	35,700.00
Total [S3L2.19C1]	Accounting Services (not related to Appeals)	38,587.50	35,700.00

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

Subgroup : None			
730759-00	Insurance-General-G&A	105,705.39	0.00
730759.000	Insurance-General-G&A	0.00	100,206.00
Subtotal : None		105,705.39	100,206.00
Total [S3L2.20C1]	Insurance: Malpractice & General Liability	105,705.39	100,206.00

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

Subgroup : None			
640112-00	COVID-19 Staff/Resident Testing	146,925.00	0.00
640112.000	COVID-19 Staff/Resident Testing	0.00	285,245.00
640115-00	COVID-19 Expenses	2,517.18	0.00
640115.000	COVID-19 Expenses	0.00	5,849.02
640119-00	COVID-19 PPE EXPENSES	4,388.16	0.00
640119.000	COVID-19 PPE EXPENSES	0.00	7,832.57
730122.000	Nurse Liaison-Contract Services	0.00	1,060.00
730747-00	Donations-G&A	7,225.00	0.00
730747.000	Donations-G&A	0.00	3,100.00
730831-00	Trustee Expenses-G&A	3,705.10	0.00
730831.000	Trustee Expenses-G&A	0.00	4,514.85
730885-00	Resident Expenses Refunds, And Allowances	2,734.65	0.00
730885.000	Resident Expenses Refunds, And Allowances	0.00	(727.58)
730900-00	Miscellaneous-G&A	2,236.00	0.00
Subtotal : None		169,731.09	306,873.86
Total [S3L2.22C1]	Other A & G Expenses	169,731.09	306,873.86

Group : [S3L2B.1C1] Advertising Marketing

Subgroup : None			
730515-00	Advertising-Promotional-G&A	8,550.00	0.00
730515.000	Advertising-Promotional-G&A	0.00	9,450.00

730870-00	Fund Raising Expenses-G&A	24,982.94	0.00
730870.000	Fund Raising Expenses-G&A	0.00	7,901.37
730880-00	Development & Marketing Exp-G&A	8,535.25	0.00
730880.000	Development & Marketing Exp-G&A	0.00	6,773.87
Subtotal : None		42,068.19	24,125.24
Total [S3L2B.1C1]	Advertising Marketing	42,068.19	24,125.24

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

Subgroup : None			
730810-00	Dues & Subscriptions-G&A	14,363.32	0.00
730810.000	Dues & Subscriptions-G&A	0.00	12,329.81
Subtotal : None		14,363.32	12,329.81
Total [S3L2B.2C1]	Licenses & Dues Not Patient Related	14,363.32	12,329.81

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

Subgroup : None			
730431-00	Legal/Professional-Resident Matters	71,917.47	0.00
730431.000	Legal/Professional-Resident Matters	0.00	2,998.14
Subtotal : None		71,917.47	2,998.14
Total [S3L2B.5C1]	Legal: Resident Care	71,917.47	2,998.14

Group : [S3L2B.6C1] Legal: Other

Subgroup : None			
730430-00	Legal Fees-G&A	3,780.50	0.00
730430.000	Legal Fees-G&A	0.00	28,621.50
730432.000	Legal-Settlement	0.00	42,935.00
Subtotal : None		3,780.50	71,556.50
Total [S3L2B.6C1]	Legal: Other	3,780.50	71,556.50

Group : [S3L2B.10C1] Interest on Working Capital

Subgroup : None			
730887-00	Interest Expense-Notes-G&A	1,001.45	0.00
730887.000	Interest Expense-Notes-G&A	0.00	1,997.19
Subtotal : None		1,001.45	1,997.19
Total [S3L2B.10C1]	Interest on Working Capital	1,001.45	1,997.19

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

Subgroup : None			
730905.000	Late Payment And Fees-G&A	0.00	374.70
730906-00	Fines And Penalties-G&A	1,795.14	0.00
730906.000	Fines And Penalties-G&A	0.00	13,000.00
Subtotal : None		1,795.14	13,374.70
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including	1,795.14	13,374.70

Group : [S3L2B.14C1] Bad Debt Expenses

Subgroup : None			
730540-00	Bad Debt Expense-G&A	65,973.82	0.00
730540.000	Bad Debt Expense-G&A	0.00	89,645.78
Subtotal : None		65,973.82	89,645.78
Total [S3L2B.14C1]	Bad Debt Expenses	65,973.82	89,645.78

Group : [S3L2B.15C1] User Fee Assessment

Subgroup : None			
730470-00	Mass User Fee-G&A	725,720.07	0.00
730470.000	Mass User Fee-G&A	0.00	615,123.64
Subtotal : None		725,720.07	615,123.64
Total [S3L2B.15C1]	User Fee Assessment	725,720.07	615,123.64

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

Subgroup : None			
730127-00	Wages-Staff Developer	78,919.32	0.00
730127.000	Wages-Staff Developer	0.00	76,489.00
Subtotal : None		78,919.32	76,489.00
Total [S3L3.1C1]	Staff Development Coordinator Salaries	78,919.32	76,489.00

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

Subgroup : None			
720110-00	Wages - Plant And Maintenance	111,515.57	0.00
720110.000	Wages - Plant And Maintenance	0.00	99,891.32
Subtotal : None		111,515.57	99,891.32
Total [S3L3.5C1]	Plant Operations: Salaries	111,515.57	99,891.32

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

Subgroup : None			
720540-00	Trash Removal-Plant & Maintenance	40,227.29	0.00
720540.000	Trash Removal-Plant & Maintenance	0.00	30,031.83

720660-00	Building Repair & Maint-Plant & Maint.	155.25	0.00
720690-00	Grounds Maint/Landscaping-Plant & Mai	16,041.63	0.00
720690.000	Grounds Maint/Landscaping-Plant & Mai	0.00	19,372.90
720730-00	Equipment Repair & Maint-Plant & Maint	173.73	0.00
720730.000	Equipment Repair & Maint-Plant & Maint	0.00	3,548.83
720850-00	Purchased Services-Plant & Maint.	57,789.89	0.00
720850.000	Purchased Services-Plant & Maint.	0.00	63,181.87
Subtotal : None		114,387.79	116,135.43
Total [S3L3.8C1]	Plant Operations: Purchased Service	114,387.79	116,135.43

Group : [S3L3.9C1]	Plant Operations: Supplies & Expenses		
Subgroup : None			
720670-00	Supplies And Expenses-Plant & Maint.	34,657.03	0.00
720670.000	Supplies And Expenses-Plant & Maint.	0.00	27,343.31
Subtotal : None		34,657.03	27,343.31
Total [S3L3.9C1]	Plant Operations: Supplies & Expenses	34,657.03	27,343.31

Group : [S3L3.10C1]	Plant Operations: Utilities		
Subgroup : None			
720510-00	Gas-Plant & Maintenance	39,318.39	0.00
720510.000	Gas-Plant & Maintenance	0.00	37,874.85
720520-00	Electricity-Plant & Maintenance	83,438.47	0.00
720520.000	Electricity-Plant & Maintenance	0.00	88,102.86
720530-00	Water And Sewer-Plant & Maintenance	65,180.48	0.00
720530.000	Water And Sewer-Plant & Maintenance	0.00	79,419.42
Subtotal : None		187,937.34	205,397.13
Total [S3L3.10C1]	Plant Operations: Utilities	187,937.34	205,397.13

Group : [S3L3.13C1]	Dietician: Salaries		
Subgroup : None			
690112-00	Wages - Dietician	17,919.60	0.00
690112.000	Wages - Dietician	0.00	29,899.76
Subtotal : None		17,919.60	29,899.76
Total [S3L3.13C1]	Dietician: Salaries	17,919.60	29,899.76

Group : [S3L3.18C1]	Dietary: Salaries		
Subgroup : None			
690110-00	Wages - Dietary	422,029.64	0.00
690110.000	Wages - Dietary	0.00	391,274.45
Subtotal : None		422,029.64	391,274.45
Total [S3L3.18C1]	Dietary: Salaries	422,029.64	391,274.45

Group : [S3L3.21C1]	Dietary: Food		
Subgroup : None			
690680-00	Food Nutritional Therapy-Dietary	18,214.23	0.00
690680.000	Food Nutritional Therapy-Dietary	0.00	18,919.41
690690-00	Food-Dietary	268,605.01	0.00
690690.000	Food-Dietary	0.00	205,088.35
690840-00	Nutrition Consultant-Dietary	15,533.75	0.00
Subtotal : None		302,352.99	224,007.76
Total [S3L3.21C1]	Dietary: Food	302,352.99	224,007.76

Group : [S3L3.22C1]	Dietary: Purchased Service		
Subgroup : None			
690840.000	Nutrition Consultant-Dietary	0.00	250.00
Subtotal : None		0.00	250.00
Total [S3L3.22C1]	Dietary: Purchased Service	0.00	250.00

Group : [S3L3.23C1]	Dietary: Supplies & Expenses		
Subgroup : None			
690670-00	Supplies (Non-Food)-Dietary	49,546.56	0.00
690670.000	Supplies (Non-Food)-Dietary	0.00	40,806.27
690730.000	Equipment Repair & Maint-Dietary	0.00	1,212.74
Subtotal : None		49,546.56	42,019.01
Total [S3L3.23C1]	Dietary: Supplies & Expenses	49,546.56	42,019.01

Group : [S3L3.24C1]	Housekeeping / Laundry: Salaries		
Subgroup : [S3L3.24C1]Housekeeping Salries			
710110-00	Wages - Housekeeping	174,104.84	0.00
710110.000	Wages - Housekeeping	0.00	174,122.43
Subtotal [S3L3.24C1]Housekeeping Salries		174,104.84	174,122.43

Subgroup : [S3L3.24C1]Laundry Salaries			
700110-00	Wages -Laundry	92,186.76	0.00
700110.000	Wages -Laundry	0.00	78,494.63
Subtotal [S3L3.24C1]Laundry Salaries		92,186.76	78,494.63

Total [S3L3.24C1]	Housekeeping / Laundry: Salaries	266,291.60	252,617.06
Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense			
Subgroup : [S3L3.28C1] Housekeeping Supplies & Expenses			
710670-00	Supplies And Expenses-Housekeeping	29,948.22	0.00
710670.000	Supplies And Expenses-Housekeeping	0.00	28,252.56
Subtotal [S3L3.28C1] Housekeeping Supplies & Expenses		29,948.22	28,252.56
Subgroup : [S3L3.28C1] Laundry Supplies & Expense			
700670-00	Supplies And Expense-Laundry	13,174.83	0.00
700670.000	Supplies And Expense-Laundry	0.00	13,273.42
Subtotal [S3L3.28C1] Laundry Supplies & Expense		13,174.83	13,273.42
Total [S3L3.28C1]	Housekeeping / Laundry: Supplies &	43,123.05	41,525.98
Group : [S3L3.29C1] Housekeeping / Laundry: Linen & Bedding			
Subgroup : None			
700690-00	Linen And Bedding-Laundry	3,391.39	0.00
700690.000	Linen And Bedding-Laundry	0.00	5,471.60
Subtotal : None		3,391.39	5,471.60
Total [S3L3.29C1]	Housekeeping / Laundry: Linen & Be	3,391.39	5,471.60
Group : [S3L3.34C1] Quality Assurance (QA) Professional : Purchased Service			
Subgroup : None			
630340-00	Quality Assur. Consultants-Nursing	10,200.00	0.00
Subtotal : None		10,200.00	0.00
Total [S3L3.34C1]	Quality Assurance (QA) Professional :	10,200.00	0.00
Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries			
Subgroup : None			
630125-00	Wages-Nurse Scheduler	30,863.43	0.00
630125.000	Wages-Nurse Scheduler	0.00	30,869.03
650100-00	Wages - Medical Records	27,569.32	0.00
650100.000	Wages - Medical Records	0.00	23,552.75
650110-00	Wages - Central Supply Coordinator	13,715.97	0.00
650110.000	Wages - Central Supply Coordinator	0.00	16,183.39
Subtotal : None		72,148.72	70,605.17
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salari	72,148.72	70,605.17
Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries			
Subgroup : [S3L3.40C1] MMQ Salaries			
630030-00	Wages - MMQ Nurse	27,714.25	0.00
630030.000	Wages - MMQ Nurse	0.00	27,147.39
Subtotal [S3L3.40C1] MMQ Salaries		27,714.25	27,147.39
Subgroup : [S3L3.40C1] MDS Salaries			
630020-00	Wages - MDS Nurse	78,191.90	0.00
630020.000	Wages - MDS Nurse	0.00	77,816.94
Subtotal [S3L3.40C1] MDS Salaries		78,191.90	77,816.94
Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) E	105,906.15	104,964.33
Group : [S3L3.48C1] Social Service Worker: Salaries			
Subgroup : None			
620110-00	Wages - Social Services	75,588.00	0.00
620110.000	Wages - Social Services	0.00	62,715.57
Subtotal : None		75,588.00	62,715.57
Total [S3L3.48C1]	Social Service Worker: Salaries	75,588.00	62,715.57
Group : [S3L3.51C1] Social Service Worker: Purchased Service			
Subgroup : None			
620150-00	Consultant-Social Service	6,640.00	0.00
620150.000	Consultant-Social Service	0.00	4,480.00
620850.000	Purchased Services-Soc Services	0.00	4,320.00
Subtotal : None		6,640.00	8,800.00
Total [S3L3.51C1]	Social Service Worker: Purchased Se	6,640.00	8,800.00
Group : [S3L3.56C1] Indirect Restorative Therapy: Salaries			
Subgroup : None			
800100	Wages - Physical Therapist Direct	39,947.00	0.00
810100	Wages - Occupational Therapist Direct	37,194.00	0.00
820100	Wages - Speech Therapist Direct	1,432.00	0.00
Subtotal : None		78,573.00	0.00
Total [S3L3.56C1]	Indirect Restorative Therapy: Salaries	78,573.00	0.00

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

Subgroup : None

800955-00	Therapy Management Fee	24,000.00	0.00
800955.000	Therapy Management Fee	0.00	24,000.00
Subtotal : None		24,000.00	24,000.00
Total [S3L3.59C1]	Indirect Restorative Therapy: Consult	24,000.00	24,000.00

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

Subgroup : None

800100-00	Wages - Physical Therapist Direct	58,932.53	0.00
800100.000	Wages - Physical Therapist Direct	0.00	62,733.86
810100-00	Wages - Occupational Therapist Direct	40,858.79	0.00
810100.000	Wages - Occupational Therapist Direct	0.00	80,953.85
820100-00	Wages - Speech Therapist Direct	3,141.67	0.00
820100.000	Wages - Speech Therapist Direct	0.00	9,762.15
Subtotal : None		102,932.99	153,449.86
Total [S3L3.60C1]	Direct Restorative Therapy: Salaries	102,932.99	153,449.86

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

Subgroup : None

800950.000	Purchased Services-PT	0.00	280.00
810950-00	Purchased Services-OT	68,409.60	0.00
810950.000	Purchased Services-OT	0.00	52,948.90
Subtotal : None		68,409.60	53,228.90
Total [S3L3.62C1]	Direct Restorative Therapy: Consultar	68,409.60	53,228.90

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

Subgroup : None

610110-00	Wages - Activities	152,166.72	0.00
610110.000	Wages - Activities	0.00	132,626.60
Subtotal : None		152,166.72	132,626.60
Total [S3L3.64C1]	Recreational Therapy/Activities: Salar	152,166.72	132,626.60

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

Subgroup : None

610660-00	Entertainment-Activities	9,077.02	0.00
610660.000	Entertainment-Activities	0.00	6,576.50
610850-00	Purchased Services-Activities	750.00	0.00
610850.000	Purchased Services-Activities	0.00	600.00
Subtotal : None		9,827.02	7,176.50
Total [S3L3.67C1]	Recreational Therapy/Activities: Purc	9,827.02	7,176.50

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

Subgroup : None

610650-00	Supplies-Activities	3,501.15	0.00
610650.000	Supplies-Activities	0.00	3,655.34
610810-00	Dues & Subscriptions-Activities	697.85	0.00
610810.000	Dues & Subscriptions-Activities	0.00	789.36
610820-00	Travel/Trips-Activities	200.00	0.00
650120-00	Supplies-Medical Record	564.89	0.00
650120.000	Supplies-Medical Record	0.00	201.82
730745-00	Cable-G&A	28,461.91	0.00
Subtotal : None		33,425.80	4,646.52
Total [S3L3.68C1]	Recreational Therapy/Activities: Supp	33,425.80	4,646.52

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

Subgroup : None

720667-00	Vehicle Repair & Maint, Gas-Plant & Mai	6,098.17	0.00
720667.000	Vehicle Repair & Maint, Gas-Plant & Mai	0.00	2,320.61
730755-00	Insurance- Auto-G&A	2,499.60	0.00
730755.000	Insurance- Auto-G&A	0.00	2,712.90
Subtotal : None		8,597.77	5,033.51
Total [S3L3.78C1]	Travel: Motor Vehicle Expense	8,597.77	5,033.51

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

Subgroup : None

660100-00	Medical Director	15,000.00	0.00
660100.000	Medical Director	0.00	15,000.00
Subtotal : None		15,000.00	15,000.00
Total [S3L3.82C1]	Physician Services: Medical Director	15,000.00	15,000.00

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

Subgroup : None

730847-00	Employee Physicals-G&A	60.00	0.00
730847.000	Employee Physicals-G&A	0.00	60.00
Subtotal : None		60.00	60.00

Total [S3L3.85C1]	Physician Services: Employee Physic	60.00	60.00
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Group : [S3L3.86C1] Physician Services: Other

Subgroup : None

660120.000	Physician Services	0.00	500.00
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Subtotal : None		0.00	500.00
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Total [S3L3.86C1]	Physician Services: Other	0.00	500.00
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Group : [S3L3.87C1] Legend Drugs

Subgroup : None

850675-00	Pharmacy Medicare A	23,477.23	0.00
850675.000	Pharmacy Medicare A	0.00	45,531.69
850680-00	Pharmacy Evercare A	18,841.54	0.00
850680.000	Pharmacy Evercare A	0.00	50,701.40
850688-00	Pharmacy HMO Other	3,753.55	0.00
850688.000	Pharmacy HMO Other	0.00	4,475.74
850689-00	Pharmacy Veterans	66,349.81	0.00
850689.000	Pharmacy Veterans	0.00	36,537.66
852675.000	Medical/Surgical Medicare A	0.00	81.61
852689.000	Medical/Surgical-Veterans	0.00	2,081.99
865675-00	Laboratory Medicare A	4,492.02	0.00
865675.000	Laboratory Medicare A	0.00	9,472.18
865680-00	Laboratory HMOs	8,596.41	0.00
865680.000	Laboratory HMOs	0.00	4,579.72
865689.000	Laboratory Veterans	0.00	768.66
866675.000	IV Therpay Medicare A	0.00	1,732.50
866680-00	IV Therapy Evercare A	425.64	0.00
866689.000	IV Therapy Veterans	0.00	203.50
867000.000	X-Ray Expenses	0.00	2.00
867675-00	X-Ray Medicare A	2,187.07	0.00
867675.000	X-Ray Medicare A	0.00	1,683.98
867680-00	X-Ray Evercare A	67.00	0.00
867680.000	X-Ray Evercare A	0.00	353.00
867688-00	X-Ray HMO Other	2,947.08	0.00
867688.000	X-Ray HMO Other	0.00	466.00
867689.000	X-Ray Veterans	0.00	104.48
868675-00	Ambulance Medicare A	5,078.30	0.00
868675.000	Ambulance Medicare A	0.00	1,506.07
868680.000	Ambulance Evercare A	0.00	247.22
868688-00	Ambulance Other	747.22	0.00
868688.000	Ambulance Other	0.00	546.87
869675.000	Oxygen Medicare A	0.00	469.00
870100-00	Other Ancillary Expenses	97.20	0.00
870100.000	Other Ancillary Expenses	0.00	195.52

Subtotal : None		137,060.07	161,740.79
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Total [S3L3.87C1]	Legend Drugs	137,060.07	161,740.79
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Group : [S3L3.89C1] House Supplies Not Resold

Subgroup : None

630600.000	Supplies (Non-Medical)-Nursing	0.00	131.88
640110-00	House Supplies-Nursing	108,686.69	0.00
640110.000	House Supplies-Nursing	0.00	106,859.38
640125-00	Disposable Supplies-Nursing	26,622.79	0.00
640125.000	Disposable Supplies-Nursing	0.00	29,667.02
800670-00	Supplies-PT	2,242.24	0.00
800670.000	Supplies-PT	0.00	3,867.57
810670-00	Supplies-OT	2,624.76	0.00
810670.000	Supplies-OT	0.00	825.33
850660-00	Pharmacy House Supplies	2,299.05	0.00
850660.000	Pharmacy House Supplies	0.00	(1,160.41)
852675-00	Medical/Surgical Medicare A	53.27	0.00
852688-00	Medical/Surgical HMO Other	938.36	0.00
852689-00	Medical/Surgical-Veterans	817.97	0.00
860670-00	Medical Equip/Supplies House	10,793.08	0.00
860670.000	Medical Equip/Supplies House	0.00	9,043.45
865688-00	Laboratory House/Other	12,729.54	0.00
865688.000	Laboratory House/Other	0.00	9,794.97
869660-00	Oxygen House	20,312.18	0.00
869660.000	Oxygen House	0.00	31,293.26
869675-00	Oxygen Medicare A	155.00	0.00
869680-00	Oxygen Evercare A	31.00	0.00
869685-00	Oxygen Fallon A	126.00	0.00
869688-00	Oxygen HMO Other	1,457.20	0.00

Subtotal : None		189,889.13	190,322.45
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Total [S3L3.89C1]	House Supplies Not Resold	189,889.13	190,322.45
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Group : [S3L3.92C1] Pharmacy Consultant

Subgroup : None

850050-00	Pharmacy Consultant	15,124.11	0.00
850050.000	Pharmacy Consultant	0.00	9,877.90
Subtotal : None		15,124.11	9,877.90
Total [S3L3.92C1]	Pharmacy Consultant	15,124.11	9,877.90

Group : [S3L4.1C1] Depreciaton

Subgroup : [S3L4.1C] Building Depreciation

721110-00	Depreciation-New Buildin	99,900.00	0.00
721110.000	Depreciation-New Buildin	0.00	99,899.00
721115-00	Depreciation-New Garage	1,982.00	0.00
721115.000	Depreciation-New Garage	0.00	1,995.00
Subtotal [S3L4.1C1A] Building Depreciation		101,882.00	101,894.00

Subgroup : [S3L4.1C] Improvements Depreciation

721120-00	Depreciation-New Building Improvement	20,292.00	0.00
721120.000	Depreciation-New Building Improvement	0.00	20,160.00
721125-00	Depreciation-New Land Improvements	4,740.00	0.00
721125.000	Depreciation-New Land Improvements	0.00	4,736.00
Subtotal [S3L4.1C1B] Improvements Depreciation		25,032.00	24,896.00

Subgroup : [S3L4.1C] Equipment Depreciation

721130-00	Depreciation-Furniture & Fixtures	18,408.00	0.00
721130.000	Depreciation-Furniture & Fixtures	0.00	19,150.50
721135-00	Depreciation-Equipment	18,942.00	0.00
721135.000	Depreciation-Equipment	0.00	18,704.00
Subtotal [S3L4.1C1C] Equipment Depreciation		37,350.00	37,854.50

Subgroup : [S3L4.1C] Software Depreciaton

721136-00	Depreciation-Computer Software & Hard	1,974.00	0.00
721136.000	Depreciation-Computer Software & Hard	0.00	1,860.15
Subtotal [S3L4.1C1D] Software Depreciaton		1,974.00	1,860.15

Total [S3L4.1C1]	Depreciaton	166,238.00	166,504.65
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Group : [S3L4.2C1] Long Term Interest Expense SNF-CR

Subgroup : None

721140.000	Amortization-Debt Acquisition	0.00	492.00
730888-00	Interest Expense-Savers Bank	6,816.89	0.00
730888.000	Interest Expense-Savers Bank	0.00	25,400.52
730894-00	Interest Expenses-SBA EIDL Loan	45,806.89	0.00
Subtotal : None		52,623.78	25,892.52
Total [S3L4.2C1]	Long Term Interest Expense SNF-CR	52,623.78	25,892.52

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

Subgroup : None

721105-00	Insurance-Property	26,550.00	0.00
721105.000	Insurance-Property	0.00	21,231.00
Subtotal : None		26,550.00	21,231.00
Total [S3L4.6C1]	Building Insurance Expense-SNF-CR	26,550.00	21,231.00

Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR

Subgroup : None

720700-00	Equipment Rental-Plant & Maint.	147.00	0.00
720700.000	Equipment Rental-Plant & Maint.	0.00	588.00
Subtotal : None		147.00	588.00
Total [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR	147.00	588.00

Group : [CLA-53.01] LA-Group Health/Life

Subgroup : None

730300-00	Group Health Insurance-G&A	384,581.43	0.00
730300.000	Group Health Insurance-G&A	(4,854.00)	354,171.05
730310-00	Employee Deduction-Health Insurance-C	(158,339.98)	0.00
730310.000	Employee Deduction-Health Insurance-C	0.00	(144,553.59)
730320-00	Group Dental Insurance-G&A	17,017.52	0.00
730320.000	Group Dental Insurance-G&A	0.00	17,141.59
730325-00	Employee Deduction-Dental Insurance C	(16,459.63)	0.00
730325.000	Employee Deduction-Dental Insurance C	0.00	(17,273.08)
730330.000	Disability-Short/Long Term-G&A	0.00	(1,823.89)
730332-00	Optional Acc/Crit Hosp & Life Insurance	1,355.71	0.00
730332.000	Accidental/Crit Illness Insurance	0.00	(5,708.23)
730335-00	Life Insurance-G&A	6,417.90	0.00
730335.000	Life Insurance-G&A	0.00	13,106.81
Subtotal : None		229,718.95	215,060.66
Total [CLA-53.01]	LA-Group Health/Life	229,718.95	215,060.66

Group : [CLA-53.03] LA-Employee Benefits			
Subgroup : None			
730842-00	Employee Benefits Other-G&A	60,415.91	0.00
730842.000	Employee Benefits Other-G&A	(1,285.00)	23,598.87
730845-00	Employee Benefits CORI-G&A	1,688.89	0.00
730845.000	Employee Benefits CORI-G&A	0.00	1,380.67
Subtotal : None		60,819.80	24,979.54
Total [CLA-53.03] LA-Employee Benefits		60,819.80	24,979.54
Group : [CLA-53.04] LA-Payroll Taxes			
Subgroup : None			
730200-00	Payroll Taxes-G&A	424,468.55	0.00
730200.000	Payroll Taxes-G&A	(8,784.00)	401,628.08
Subtotal : None		415,684.55	401,628.08
Total [CLA-53.04] LA-Payroll Taxes		415,684.55	401,628.08
Group : [CLA-53.05] LA-Workers Comp			
Subgroup : None			
730250-00	Workers Compensation-G&A	74,857.00	0.00
730250.000	Workers Compensation-G&A	(1,549.00)	92,362.00
Subtotal : None		73,308.00	92,362.00
Total [CLA-53.05] LA-Workers Comp		73,308.00	92,362.00
NET (INCOME) LOSS		0.00	0.00
Sum of Account Groups		0.00	0.00

Tickmarks

{a}	
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{c}	
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