

Client: **A443534 - Christopher House, Inc.**  
Engagement: **MDMC 2023 - Christopher House, Inc.**  
Period Ending: **12/31/2023**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T-01 - MCD SNF TB Report**

Account	Description	CAID PP-1 12/31/2022	FS CP 12/31/2023	JE Ref #	CAIDJE	CAID CP 12/31/2023
<b>Group : [BS] Balance Sheet Groupings</b>						
<b>Subgroup : None</b>						
0001570001	ACCUM AMORT. - MAC	0.00	0.00		(72,347.00)	(72,347.00)
				CAIDJE - 7	(72,347.00)	
0002200100	CURRENT MAT. OFFSET	315,170.00	325,717.00		0.00	325,717.00
0002200200	CURRENT MATURITY	(315,170.00)	(325,717.00)		0.00	(325,717.00)
0002251000	PATIENT REFUNDS-PRIVATE	(123,942.00)	(158,355.00)		0.00	(158,355.00)
0003300000	CURRENT YR RETAINED EARNINGS	(112,459.00)	0.00		(112,459.00)	(112,459.00)
				CAIDJE - 4	(112,459.00)	
100105.000	Cash - Avidia Operating	3,978,552.00	2,688,772.00		0.00	2,688,772.00
100200.000	Cash - Petty- Personal Needs Account	0.00	250.00		0.00	250.00
100900.000	Cash - Certificates Of Deposit	668,683.00	1,961,509.00		0.00	1,961,509.00
111000.000	A/R - Private	435,139.00	250,960.00		0.00	250,960.00
112000.000	A/R - Medicaid	344,093.00	429,948.00		0.00	429,948.00
113000.000	A/R - Medicare Part A	328,515.00	216,585.00		0.00	216,585.00
114000.000	A/R - Medicare Part B	6,255.00	9,030.00		0.00	9,030.00
115000.000	A/R - Co-Insurance Part A	70,235.00	62,077.00		0.00	62,077.00
115100.000	A/R - Blue Cross	29,676.00	35,074.00		0.00	35,074.00
115110.000	A/R - Fallon	96,118.00	100,803.00		0.00	100,803.00
115120.000	A/R - Hospice	72,424.00	69,951.00		0.00	69,951.00
115130.000	A/R - Navicare	276,751.00	246,326.00		0.00	246,326.00
115140.000	A/R - Senior Whole Health	(3,691.00)	(3,968.00)		0.00	(3,968.00)
115150.000	A/R Summit Medicaid	158,584.00	96,490.00		0.00	96,490.00
115160.000	A/R Tufts	5,707.00	11,525.00		0.00	11,525.00
116000.000	A/R - Co-Insurance Part B	4,041.00	4,448.00		0.00	4,448.00
117000.000	A/R - Insurance All Inclusive	61,325.00	124,724.00		0.00	124,724.00
118000.000	A/R - Insurance Ancillary HMO Only	23,723.00	23,627.00		0.00	23,627.00
119000.000	A/R Medicaid Pending	200,934.00	489,808.00		0.00	489,808.00
119100.000	A/R - Evercare SCO	78,383.00	187,706.00		0.00	187,706.00
119500.000	A/R - Evercare	3,061.00	(514.00)		0.00	(514.00)
120000.000	A/R - Allowance For Bad Debt	(500,000.00)	(500,000.00)		0.00	(500,000.00)
131000.000	A/R - Employee Loans	6,450.00	3,650.00		0.00	3,650.00
151000.000	Prepaid - Expenses	9,565.00	18,317.00		0.00	18,317.00
152000.000	Prepaid - Insurance	19,154.00	22,738.00		0.00	22,738.00
161000.000	Building	8,491,493.00	8,379,034.00		112,459.00	8,491,493.00
				CAIDJE - 4	112,459.00	
161100.000	Land	798,388.00	798,388.00		0.00	798,388.00
161120.000	Land Improvements	420,166.00	421,516.00		0.00	421,516.00
161130.000	Building Improvements	1,840,885.00	1,855,622.00		0.00	1,855,622.00
162000.000	Furniture Fixture & Equipment	2,476,095.00	2,634,630.00		0.00	2,634,630.00
162500.000	Computer Hardware	592,057.00	621,726.00		0.00	621,726.00
163000.000	Computer Software	110,955.00	110,955.00		0.00	110,955.00
164000.000	Construction In Progress	0.00	328,936.00		0.00	328,936.00
165000.000	Accum. Dep. - Building	(5,635,662.00)	(5,845,138.00)		0.00	(5,845,138.00)
165100.000	Accum. Dep. - Land Improvements	(200,996.00)	(220,482.00)		0.00	(220,482.00)
165120.000	Accum. Dep. - Building Improvements	(823,016.00)	(902,980.00)		0.00	(902,980.00)
166000.000	Accum. Dep. - FF&E	(1,915,721.00)	(2,017,319.00)		0.00	(2,017,319.00)
166500.000	Accum. Dep. - Computer Hardware	(465,694.00)	(497,267.00)		0.00	(497,267.00)
167000.000	Accum. Dep. - Computer Software	(106,140.00)	(108,794.00)		0.00	(108,794.00)
181110.000	Organization Costs	129,555.00	122,825.00		72,347.00	195,172.00
				CAIDJE - 7	72,347.00	
181150.000	Depreciation Reserve Fund	36,474.00	0.00		0.00	0.00
181160.000	Endowment Fund	420,581.00	11,401.00		0.00	11,401.00
200100.000	Accounts Payable	(611,060.00)	(542,332.00)		0.00	(542,332.00)
200200.000	Accrued Expenses	(123,547.00)	(63,863.00)		0.00	(63,863.00)
201300.000	FICA Liability - Social Security	(29,950.00)	(33,043.00)		0.00	(33,043.00)
202000.000	Accrued Wages	(374,847.00)	(413,550.00)		0.00	(413,550.00)
202410.000	Accrued Vacation	(192,789.00)	(196,774.00)		0.00	(196,774.00)
203000.000	Employee Benefits	9,045.00	8,605.00		0.00	8,605.00
203100.000	Garnishments	(7,968.00)	(8,156.00)		0.00	(8,156.00)
215030.000	User Fee Assessment	(247,016.00)	(292,380.00)		0.00	(292,380.00)
215100.000	Resident Refunds	3,330.00	3,319.00		0.00	3,319.00
215200.000	Due To/From Others	0.00	(465.00)		0.00	(465.00)
251100.000	Bonds Payable	(8,542,081.00)	(8,226,911.00)		0.00	(8,226,911.00)
308000.000	Retained Earnings	(1,114,216.00)	(2,189,812.00)		0.00	(2,189,812.00)
<b>Subtotal : None</b>		<b>1,075,597.00</b>	<b>129,172.00</b>		<b>0.00</b>	<b>129,172.00</b>
<b>Total [BS] Balance Sheet Groupings</b>		<b>1,075,597.00</b>	<b>129,172.00</b>		<b>0.00</b>	<b>129,172.00</b>

<b>Group : [P&amp;L] Profit &amp; Loss Groupings</b>						
<b>Subgroup : None</b>						
3197A	Fundraising Expense Offset - CLA	(47,865.00)	0.00		0.00	0.00
3197B	Fundraising Expense - CLA	47,865.00	46,900.00		0.00	46,900.00
400100.000	Room And Board - Medicare A	(1,504,280.00)	(1,793,065.00)		0.00	(1,793,065.00)
400111.000	Medicare A- Ancillary C/A	1,021,136.00	1,098,337.00		0.00	1,098,337.00
400250.000	Pharmacy - Medicare A	(203,752.00)	(224,112.00)		0.00	(224,112.00)
400260.000	Vaccines - Medicare A	(400.00)	0.00		0.00	0.00
400300.000	Oxygen - Medicare A	(2,191.00)	(3,696.00)		0.00	(3,696.00)
400350.000	Equipment Rental - Medicare A	(1,088.00)	(1,802.00)		0.00	(1,802.00)
400400.000	Physical Therapy - Medicare A	(290,626.00)	(315,207.00)		0.00	(315,207.00)
4004300002	RESOURCE INCOME - OFFSET	1,940,952.00	0.00		3,485,657.00	3,485,657.00
				CAIDJE - 3	3,485,657.00	
4004300004	RESOURCE INCOME	(1,940,952.00)	0.00		(3,485,657.00)	(3,485,657.00)

Client: **A443534 - Christopher House, Inc.**  
Engagement: **MDMC 2023 - Christopher House, Inc.**  
Period Ending: **12/31/2023**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T-01 - MCD SNF TB Report**

Account	Description	CAID PP-1 12/31/2022	FS CP 12/31/2023	JE Ref #	CAIDJE CAIDJE - 3 (3,485,657.00)	CAID CP 12/31/2023
400450.000	Occupational Therapy - Medicare A	(277,219.00)	(316,892.00)		0.00	(316,892.00)
400500.000	Speech Therapy - Medicare A	(116,108.00)	(101,811.00)		0.00	(101,811.00)
400550.000	Respiratory Therapy - Medicare A	(11,925.00)	(14,050.00)		0.00	(14,050.00)
400600.000	IV Therapy - Medicare A	(12,802.00)	(34,469.00)		0.00	(34,469.00)
400700.000	Medicare A - X-Ray	(11,929.00)	(13,807.00)		0.00	(13,807.00)
400850.000	Med A Lab	(93,095.00)	(72,493.00)		0.00	(72,493.00)
400900.000	Medicare A - Contractual Adjustment	(763,948.00)	(827,223.00)		0.00	(827,223.00)
400999.000	Medicare A - Prior Year Adjustment	(8,728.00)	(10,295.00)		0.00	(10,295.00)
410100.000	Room And Board - Private	(2,599,188.00)	(2,490,720.00)		0.00	(2,490,720.00)
410111.000	Private- Ancillary C/A	587.00	6,859.00		0.00	6,859.00
410250.000	Pharmacy - Private	0.00	3,269.00		0.00	3,269.00
410260.000	Vaccines - Private	(40.00)	0.00		0.00	0.00
410300.000	Oxygen - Private	(322.00)	(3,360.00)		0.00	(3,360.00)
410350.000	Equipment Rental - Private	0.00	(442.00)		0.00	(442.00)
410550.000	Respiratory Therapy - Private	(225.00)	(3,725.00)		0.00	(3,725.00)
410850.000	Private - Lab	0.00	(2,601.00)		0.00	(2,601.00)
410900.000	Private - Contractual Adjustment	37,743.00	2,625.00		0.00	2,625.00
410999.000	Private - Prior Year Adjustment	(116,859.00)	(3,875.00)		0.00	(3,875.00)
415100.000	Evercare SCO - Room And Board	(1,762,435.00)	(2,003,435.00)		0.00	(2,003,435.00)
415250.000	Pharmacy - Evercare SCO	(914.00)	(1,341.00)		0.00	(1,341.00)
415300.000	Oxygen - Evercare SCO	0.00	(2,373.00)		0.00	(2,373.00)
415350.000	Equipment Rental - Evercare SCO	(102.00)	(408.00)		0.00	(408.00)
415500.000	Speech Therapy - Evercare SCO	(375.00)	375.00		0.00	375.00
415550.000	Respiratory Therapy - Evercare SCO	0.00	(1,725.00)		0.00	(1,725.00)
415650.000	Evercare SCO- Ancillary C/A	1,731.00	7,282.00		0.00	7,282.00
415850.000	Evercare SCO - Lab	(339.00)	(1,810.00)		0.00	(1,810.00)
415900.000	Evercare SCO - Contractual Adjustment	595,756.00	593,551.00		0.00	593,551.00
415999.000	Evercare SCO - Prior Year Adjustment	(4,752.00)	0.00		0.00	0.00
430100.000	Medicaid - Room And Board	(6,389,540.00)	(7,149,100.00)		0.00	(7,149,100.00)
430111.000	Medicaid- Ancillary C/A	38,146.00	66,629.00		0.00	66,629.00
430250.000	Pharmacy - Medicaid	(27,237.00)	(28,836.00)		0.00	(28,836.00)
430260.000	Vaccines - Medicaid	(212.00)	0.00		0.00	0.00
430270.000	User Fee Assessment	996,104.00	1,106,277.00		0.00	1,106,277.00
430300.000	Oxygen - Medicaid	(1,379.00)	(6,419.00)		0.00	(6,419.00)
430350.000	Equipment Rental - Medicaid	(170.00)	(1,632.00)		0.00	(1,632.00)
430400.000	Physical Therapy - Medicaid	(3,533.00)	(6,985.00)		0.00	(6,985.00)
430450.000	Occupational Therapy - Medicaid	(2,928.00)	(3,445.00)		0.00	(3,445.00)
430500.000	Speech Therapy - Medicaid	(270.00)	(90.00)		0.00	(90.00)
430550.000	Respiratory Therapy - Medicaid	(1,300.00)	(9,050.00)		0.00	(9,050.00)
430600.000	IV Therapy - Medicaid	(229.00)	(1,759.00)		0.00	(1,759.00)
430700.000	Medicaid - X-Ray	0.00	(1,855.00)		0.00	(1,855.00)
430850.000	Medicaid - Lab	(888.00)	(6,558.00)		0.00	(6,558.00)
430900.000	Medicaid - Contractual Adjustment	2,531,358.00	2,585,873.00		0.00	2,585,873.00
430999.000	Medicaid - Prior Year Adjustment	(185,427.00)	(98,943.00)		0.00	(98,943.00)
435100.000	Room And Board - Blue Cross	(357,050.00)	(373,970.00)		0.00	(373,970.00)
435111.000	Blue Cross- Ancillary C/A	271,499.00	266,003.00		0.00	266,003.00
435250.000	Pharmacy - Blue Cross	(63,007.00)	(63,791.00)		0.00	(63,791.00)
435300.000	Oxygen - Blue Cross	(2,968.00)	(567.00)		0.00	(567.00)
435350.000	Equipment Rental - Blue Cross	(612.00)	(340.00)		0.00	(340.00)
435400.000	Physical Therapy - Blue Cross	(72,603.00)	(68,993.00)		0.00	(68,993.00)
435450.000	Occupational Therapy - Blue Cross	(74,661.00)	(71,452.00)		0.00	(71,452.00)
435500.000	Speech Therapy - Blue Cross	(25,587.00)	(37,078.00)		0.00	(37,078.00)
435550.000	Respiratory Therapy - Blue Cross	(5,000.00)	(3,525.00)		0.00	(3,525.00)
435600.000	IV Therapy - Blue Cross	(409.00)	(782.00)		0.00	(782.00)
435700.000	X-Ray - Blue Cross	(3,832.00)	(3,339.00)		0.00	(3,339.00)
435850.000	Lab - Blue Cross	(22,820.00)	(16,135.00)		0.00	(16,135.00)
435900.000	Contractual Adjustment - Blue Cross	8,848.00	22,703.00		0.00	22,703.00
435999.000	Prior Year Adjustment - Blue Cross	(800.00)	0.00		0.00	0.00
450100.000	Room And Board - Fallon	(875,634.00)	(980,070.00)		0.00	(980,070.00)
450111.000	Ancillary C/A- Fallon	573,710.00	557,073.00		0.00	557,073.00
450250.000	Pharmacy - Fallon	(124,574.00)	(121,095.00)		0.00	(121,095.00)
450300.000	Oxygen - Fallon	(1,491.00)	(4,501.00)		0.00	(4,501.00)
450350.000	Equipment Rental - Fallon	(476.00)	(816.00)		0.00	(816.00)
450400.000	Physical Therapy - Fallon	(169,088.00)	(172,120.00)		0.00	(172,120.00)
450450.000	Occupational Therapy - Fallon	(177,749.00)	(164,907.00)		0.00	(164,907.00)
450500.000	Speech Therapy - Fallon	(32,709.00)	(24,093.00)		0.00	(24,093.00)
450550.000	Respiratory Therapy - Fallon	(6,100.00)	(8,925.00)		0.00	(8,925.00)
450600.000	IV Therapy - Fallon	(9,667.00)	(22,477.00)		0.00	(22,477.00)
450700.000	Fallon - X-Ray	(6,002.00)	(8,071.00)		0.00	(8,071.00)
450850.000	Fallon - Lab	(45,853.00)	(30,069.00)		0.00	(30,069.00)
450900.000	Fallon - Contractual Adjustment	(69,525.00)	(15,405.00)		0.00	(15,405.00)
450999.000	Fallon - Prior Year Adjustment	8,037.00	0.00		0.00	0.00
460100	Room And Board - Insurance All-Inclusive	(85,286.00)	0.00		0.00	0.00
460100.000	Room And Board - Insurance All-Inclusiv	(152,308.00)	(373,530.00)		0.00	(373,530.00)
460111.000	Ancillary C/A- Insurance All-Inclusive	141,292.00	270,164.00		0.00	270,164.00
460250.000	Pharmacy - Insurance All Inclusive	(42,987.00)	(52,406.00)		0.00	(52,406.00)
460260.000	Vaccines - Insurance All Inclusive	(80.00)	0.00		0.00	0.00
460300.000	Oxygen - Insurance All Inclusive	(728.00)	(448.00)		0.00	(448.00)
460350.000	Equipment Rental - Insurance All Includ	(136.00)	(374.00)		0.00	(374.00)
460400.000	Physical Therapy - Insurance All Includ	(37,889.00)	(77,628.00)		0.00	(77,628.00)
460450.000	Occupational Therapy - Insurance All In	(31,317.00)	(76,444.00)		0.00	(76,444.00)
460500.000	Speech Therapy - Insurance All Inclusive	(12,588.00)	(40,293.00)		0.00	(40,293.00)

Client: **A443534 - Christopher House, Inc.**  
Engagement: **MDMC 2023 - Christopher House, Inc.**  
Period Ending: **12/31/2023**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T-01 - MCD SNF TB Report**

Account	Description	CAID PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2022	12/31/2023			12/31/2023
460550.000	Respiratory Therapy - Insurance All Inc	(2,375.00)	(4,075.00)		0.00	(4,075.00)
460600.000	IV Therapy - Insurance All Inclusive	(1,293.00)	(26.00)		0.00	(26.00)
460700.000	Insurance All Inclusive - X-Ray	(920.00)	(4,003.00)		0.00	(4,003.00)
460850.000	Insurance All Inclusive - Lab	(10,983.00)	(14,467.00)		0.00	(14,467.00)
460900.000	Insurance All Inclusive - Contractual A	13,602.00	(29,619.00)		0.00	(29,619.00)
460999.000	Insurance All Inclusive - Prior Year Ad	(25,824.00)	3,765.00		0.00	3,765.00
470100.000	Room And Board - Hospice	(1,112,969.00)	(981,920.00)		0.00	(981,920.00)
470111.000	Ancillary C/A- Hospice	1,887.00	9,626.00		0.00	9,626.00
470250.000	Pharmacy - Hospice	(912.00)	(1,874.00)		0.00	(1,874.00)
470300.000	Oxygen - Hospice	(616.00)	(4,256.00)		0.00	(4,256.00)
470350.000	Equipment Rental - Hospice	(34.00)	(170.00)		0.00	(170.00)
470550.000	Respiratory Therapy - Hospice	(325.00)	(2,300.00)		0.00	(2,300.00)
470850.000	Hospice - Lab	0.00	(1,026.00)		0.00	(1,026.00)
470900.000	Hospice - Contractual Adjustment	362,009.00	284,303.00		0.00	284,303.00
470999.000	Hospice - Prior Year Adjustment	(10,205.00)	(10,961.00)		0.00	(10,961.00)
480100.000	Room And Board - Navicare	(4,268,165.00)	(3,514,185.00)		0.00	(3,514,185.00)
480111.000	Ancillary C/A- Navicare	4,443.00	35,678.00		0.00	35,678.00
480250.000	Pharmacy - Navicare	(2,937.00)	(9,899.00)		0.00	(9,899.00)
480300.000	Oxygen - Navicare	(770.00)	(10,255.00)		0.00	(10,255.00)
480350.000	Equipment Rental - Navicare	(34.00)	(510.00)		0.00	(510.00)
480550.000	Respiratory Therapy - Navicare	(475.00)	(6,575.00)		0.00	(6,575.00)
480700.000	Navicare - X-Ray	0.00	(187.00)		0.00	(187.00)
480850.000	Navicare - Lab	(227.00)	(8,252.00)		0.00	(8,252.00)
480900.000	Navicare - Contractual Adjustment	1,555,756.00	1,225,168.00		0.00	1,225,168.00
480999.000	Navicare - Prior Year Adjustment	(10,111.00)	31,568.00		0.00	31,568.00
500260.000	Vaccines - Medicare B	(7,505.00)	(2,033.00)		0.00	(2,033.00)
500300.000	Oxygen - Medicare B	(4,998.00)	0.00		0.00	0.00
500350.000	Equipment Rental - Medicare B	(136.00)	(102.00)		0.00	(102.00)
500400.000	Physical Therapy - Medicare B	(35,702.00)	(47,902.00)		0.00	(47,902.00)
500450.000	Occupational Therapy - Medicare B	(26,113.00)	(35,225.00)		0.00	(35,225.00)
500500.000	Speech Therapy - Medicare B	(12,780.00)	(32,447.00)		0.00	(32,447.00)
500550.000	Respiratory Therapy - Medicare B	(1,750.00)	(225.00)		0.00	(225.00)
500900.000	Medicare B - Contractual Adjustment	22,119.00	22,412.00		0.00	22,412.00
505260.000	Vaccines - Managed Care B	(6,510.00)	(2,536.00)		0.00	(2,536.00)
505300.000	Oxygen - Managed Care B	(21,415.00)	342.00		0.00	342.00
505350.000	Equipment Rental - Managed Care B	(1,768.00)	102.00		0.00	102.00
505400.000	Physical Therapy - Managed Care B	(81,882.00)	(119,715.00)		0.00	(119,715.00)
505450.000	Occupational Therapy - Managed Care B	(70,318.00)	(74,818.00)		0.00	(74,818.00)
505500.000	Speech Therapy - Managed Care B	(28,960.00)	(61,952.00)		0.00	(61,952.00)
505550.000	Respiratory Therapy - Managed Care B	(17,800.00)	225.00		0.00	225.00
505900.000	Managed Care B - Contractual Adjustment	62,552.00	32,375.00		0.00	32,375.00
506200.000	MassHealth Behavioral Health Add-On	(7,650.00)	(107,700.00)		0.00	(107,700.00)
506250.000	MassHealth Transitional Add-On	0.00	(7,000.00)		0.00	(7,000.00)
506300.000	UHC Behavioral Health Add-On	0.00	(41,300.00)		0.00	(41,300.00)
506450.000	Fallon Behavioral Health Add-On	0.00	(58,200.00)		0.00	(58,200.00)
510100.000	Summit - Room & Board	(2,236,166.00)	(2,498,870.00)		0.00	(2,498,870.00)
510250.000	Summit - Pharmacy	(3,254.00)	(12,207.00)		0.00	(12,207.00)
510300.000	Summit - Oxygen	(812.00)	(8,295.00)		0.00	(8,295.00)
510350.000	Summitt - Equipment Rental	(102.00)	(1,292.00)		0.00	(1,292.00)
510550.000	Summit - Respiratory Therapy	(600.00)	(7,750.00)		0.00	(7,750.00)
510700.000	Summit - X-ray	(150.00)	0.00		0.00	0.00
510800.000	Summit - Ancillary C/A	5,878.00	31,391.00		0.00	31,391.00
510850.000	Summit - Lab	(960.00)	(1,847.00)		0.00	(1,847.00)
510900.000	Summit - Contractual Adjustment	789,842.00	840,868.00		0.00	840,868.00
510999.000	Summit - Prior Year Adjustment	(30,809.00)	(148.00)		0.00	(148.00)
5233CLA	Dietician Salary	82,356.00	0.00		72,111.26	72,111.26
				CAIDJE - 8	72,111.26	
530100.000	Senior Whole Health - Room And Board	(26,399.00)	0.00		0.00	0.00
530250.000	Senior Whole Health - Pharmacy	(892.00)	0.00		0.00	0.00
530800.000	Senior Whole Health - Ancillary C/A	892.00	0.00		0.00	0.00
530900.000	Senior Whole Health - Contractual Adjus	13,338.00	0.00		0.00	0.00
530999.000	Senior Whole Health - Prior Year Adjust	(316.00)	0.00		0.00	0.00
540100.000	Medicaid Pending - MP - Room And Board	35,604.00	(920,240.00)		0.00	(920,240.00)
540250.000	Medicaid Pending - MP - Pharmacy	(5,569.00)	(5,991.00)		0.00	(5,991.00)
540300.000	Medicaid Pending - MP - Oxygen	(168.00)	(28.00)		0.00	(28.00)
540350.000	Medicaid Pending - MP - Equipment Renta	(34.00)	(68.00)		0.00	(68.00)
540550.000	Medicaid Pending - MP - Respiratory The	(50.00)	(400.00)		0.00	(400.00)
540800.000	Medicaid Pending - MP - Ancillary C/A	6,181.00	8,147.00		0.00	8,147.00
540850.000	Medicaid Pending - MP - Lab	(360.00)	(1,660.00)		0.00	(1,660.00)
540900.000	Medicaid Pending - MP - Contractual Adj	(212,732.00)	340,373.00		0.00	340,373.00
540999.000	Medicaid Pending - MP - Prior Year Adju	145,289.00	112,989.00		0.00	112,989.00
560100.000	Evercare - Room And Board	(190,105.00)	(122,530.00)		0.00	(122,530.00)
560250.000	Evercare - Pharmacy	(35,816.00)	(24,699.00)		0.00	(24,699.00)
560300.000	Evercare - Oxygen	(133.00)	(434.00)		0.00	(434.00)
560350.000	Evercare - Equipment Rental	(102.00)	(238.00)		0.00	(238.00)
560400.000	Evercare - Physical Therapy	(20,004.00)	(9,149.00)		0.00	(9,149.00)
560450.000	Evercare - Occupational Therapy	(36,371.00)	(19,379.00)		0.00	(19,379.00)
560500.000	Evercare - Speech Therapy	(21,617.00)	(7,757.00)		0.00	(7,757.00)
560550.000	Evercare - Respiratory Therapy	(1,525.00)	(1,725.00)		0.00	(1,725.00)
560600.000	Evercare - IV Therapy	(6,233.00)	(504.00)		0.00	(504.00)
560700.000	Evercare - X-Ray	(1,520.00)	(1,272.00)		0.00	(1,272.00)
560800.000	Evercare - Ancillary C/A	134,245.00	67,202.00		0.00	67,202.00
560850.000	Evercare - Lab	(11,029.00)	(2,045.00)		0.00	(2,045.00)

Client: **A443534 - Christopher House, Inc.**  
Engagement: **MDMC 2023 - Christopher House, Inc.**  
Period Ending: **12/31/2023**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T-01 - MCD SNF TB Report**

Account	Description	CAID PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2022	12/31/2023			12/31/2023
560900.000	Evercare - Contractual Adjustment	9,977.00	12,283.00		0.00	12,283.00
560999.000	Evercare - Prior Year Adjustment	0.00	4,955.00		0.00	4,955.00
580100.000	Tufts - Room And Board	(142,990.00)	(76,545.00)		0.00	(76,545.00)
580200.000	Tufts - Pharmacy	(15,123.00)	(11,732.00)		0.00	(11,732.00)
580300.000	Tufts - Oxygen	(91.00)	(56.00)		0.00	(56.00)
580350.000	Tufts - Equipment Rental	(68.00)	0.00		0.00	0.00
580400.000	Tufts - Physical Therapy	(29,029.00)	(10,920.00)		0.00	(10,920.00)
580450.000	Tufts - Occupational Therapy	(30,125.00)	(11,998.00)		0.00	(11,998.00)
580500.000	Tufts - Speech Therapy	(8,720.00)	(3,770.00)		0.00	(3,770.00)
580550.000	Tufts - Respiratory Therapy	(575.00)	(350.00)		0.00	(350.00)
580600.000	Tufts - IV Therapy	(1,460.00)	(2,450.00)		0.00	(2,450.00)
580700.000	Tufts - Radiology	(1,143.00)	(402.00)		0.00	(402.00)
580755.000	Tufts - Ancillary C/A	95,234.00	44,968.00		0.00	44,968.00
580850.000	Tufts - Lab	(8,901.00)	(3,288.00)		0.00	(3,288.00)
580900.000	Tufts - Contractual Adjustment	2,484.00	2,036.00		0.00	2,036.00
599010.000	Barber/Beauty	(4,122.00)	(26,302.00)		0.00	(26,302.00)
599015.000	Cable/TV/Phone	(7,651.00)	(5,564.00)		0.00	(5,564.00)
599020.000	Laundry	(4,874.00)	(3,518.00)		0.00	(3,518.00)
599025.000	Newspaper Income	0.00	(5,268.00)		0.00	(5,268.00)
599030.000	Bad Debt Recovery	(159,932.00)	(584.00)		0.00	(584.00)
599040.000	Employee/Guest Purchases	(465.00)	(2,485.00)		0.00	(2,485.00)
599050.000	Interest Income	(5,038.00)	(47,673.00)		0.00	(47,673.00)
599060.000	Prior Year Adjustment	(232,279.00)	8,050.00		0.00	8,050.00
599070.000	Charitable Donations	(43,615.00)	(105,025.00)		0.00	(105,025.00)
599080.000	Misc. Income	(37,608.00)	(30,149.00)		0.00	(30,149.00)
599081.CLA	Federal Stimulus Grant Revenue	(450,319.00)	0.00		0.00	0.00
599082.CLA	State Stimulus Grant Revenue	(1,109,131.00)	(85,584.00)		0.00	(85,584.00)
599090.000	Small Balance Adjustments	(4.00)	(18.00)		0.00	(18.00)
599095.000	Discounts Earned	(1,660.00)	(2,215.00)		0.00	(2,215.00)
610110.000	Wages - Activities	198,940.00	251,704.00		0.00	251,704.00
610650.000	Supplies	1,909.00	4,548.00		0.00	4,548.00
610660.000	Entertainment	2,990.00	3,920.00		0.00	3,920.00
610810.000	Dues & Subscriptions	740.00	7,738.00		0.00	7,738.00
610830.000	Education	0.00	425.00		0.00	425.00
610850.000	Purchased Services	2,666.00	1,648.00		0.00	1,648.00
610900.000	Other	0.00	338.00		0.00	338.00
620110.000	Wages - Social Services	368,122.00	378,241.00		0.00	378,241.00
				CAIDJE - 6	(0.00)	
620110.001	Admissions Salaries	0.00	0.00		0.00	0.00
				CAIDJE - 6	(0.00)	
620160.000	Social Service Consultant	43,323.00	16,738.00		0.00	16,738.00
620650.000	Supplies	152.00	0.00		0.00	0.00
620830.000	Education	0.00	185.00		0.00	185.00
620850.000	Purchased Services	174.00	924.00		0.00	924.00
620900.000	Other	1,444.00	647.00		0.00	647.00
630100.000	Wages - R.N.	407,911.00	612,389.00		0.00	612,389.00
630110.000	Wages - L.P.N.	1,714,955.00	1,842,048.00		0.00	1,842,048.00
630120.000	Wages - Aides	2,842,808.00	2,804,827.00		0.00	2,804,827.00
670100.000	Wages - DON	133,702.00	150,419.00		0.00	150,419.00
670115.000	Wages - Nursing Supervisor	542,561.00	449,600.00		0.00	449,600.00
670118.000	Wages - MMQ Nurse	71,986.00	27,479.00		0.00	27,479.00
670120.000	Wages - MDS	250,174.00	284,839.00		0.00	284,839.00
670122.000	Wages - Central Supply Clerk	73,492.00	98,233.00		0.00	98,233.00
670124.000	Wages - Ward Clerk	66,278.00	84,168.00		0.00	84,168.00
670126.000	Wages - Staff Development	37,152.00	94,841.00		0.00	94,841.00
670128.000	Wages - Medical Records	38,524.00	40,523.00		0.00	40,523.00
670130.000	Medical Director	55,500.00	54,000.00		0.00	54,000.00
670250.000	Vaccines	3,372.00	5,442.00		0.00	5,442.00
670400.000	Equipment Rental (Medical)	3,308.00	4,492.00		0.00	4,492.00
670600.000	Supplies (Non-Medical)	2,099.00	6,362.00		0.00	6,362.00
670700.000	Equipment Rental (Non-Medical)	626.00	0.00		0.00	0.00
670720.000	Small Equipment Purchased	3,640.00	5,181.00		0.00	5,181.00
670810.000	Dues And Subscriptions	0.00	146.00		0.00	146.00
670820.000	Travel & Seminar	0.00	480.00		0.00	480.00
670830.000	Education	1,825.00	1,690.00		0.00	1,690.00
670850.000	Purchased Services	3,786.00	64,396.00		0.00	64,396.00
670902.000	Agency Cert RN	402,951.00	425,176.00		0.00	425,176.00
670904.000	Agency Cert LPN	637,476.00	389,169.00		0.00	389,169.00
670906.000	Agency Cert CNA	364,076.00	605,541.00		0.00	605,541.00
690110.000	Wages - Dietary	499,612.00	573,052.00		(72,111.26)	500,940.74
				CAIDJE - 8	(72,111.26)	
690400.000	Uniform Expense	334.00	0.00		0.00	0.00
690660.000	Chemicals	8,515.00	8,427.00		0.00	8,427.00
690670.000	Supplies (Non-Food)	24,615.00	26,500.00		0.00	26,500.00
690680.000	Food Supplements	18,567.00	19,108.00		0.00	19,108.00
690690.000	Raw Food	414,267.00	431,069.00		0.00	431,069.00
690720.000	Small Equipment Purchase	5,299.00	4,862.00		0.00	4,862.00
690825.000	Dietary Consultant	1,983.00	16,604.00		0.00	16,604.00
690830.000	Education	248.00	170.00		0.00	170.00
690850.000	Purchased Services	611.00	676.00		0.00	676.00
690860.000	Dietary Function	663.00	1,613.00		0.00	1,613.00
700110.000	Wages - Laundry	146,566.00	144,561.00		0.00	144,561.00
700500.000	Service Contracts	34,058.00	34,919.00		0.00	34,919.00

Client: **A443534 - Christopher House, Inc.**  
Engagement: **MDMC 2023 - Christopher House, Inc.**  
Period Ending: **12/31/2023**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T-01 - MCD SNF TB Report**

Account	Description	CAID PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2022	12/31/2023			12/31/2023
700660.000	Chemicals	10,228.00	15,050.00		0.00	15,050.00
700670.000	Supplies	864.00	552.00		0.00	552.00
700690.000	Linen	15,237.00	14,333.00		0.00	14,333.00
710110.000	Wages - Housekeeping	292,511.00	298,943.00		0.00	298,943.00
710500.000	Service Contracts	34,058.00	34,919.00		0.00	34,919.00
710660.000	Chemicals	21,881.00	22,053.00		0.00	22,053.00
710670.000	Supplies	40,118.00	40,825.00		0.00	40,825.00
710720.000	Small Equipment Purchase	284.00	0.00		0.00	0.00
710901.000	Covid - Supplies	10,158.00	9,973.00		0.00	9,973.00
720110.000	Wages - Plant & Maintenance	108,680.00	102,479.00		0.00	102,479.00
720500.000	Telephone	66,628.00	67,659.00		0.00	67,659.00
720510.000	Gas	81,032.00	97,801.00		0.00	97,801.00
720520.000	Electricity	165,552.00	124,474.00		0.00	124,474.00
720530.000	Water/Sewer	62,441.00	77,460.00		0.00	77,460.00
720537.000	Medical Waste	1,109.00	1,140.00		0.00	1,140.00
720540.000	Trash Removal	43,041.00	51,670.00		0.00	51,670.00
720542.000	Exterminating	1,575.00	4,033.00		0.00	4,033.00
720544.000	Cellular Phones	4,916.00	5,013.00		0.00	5,013.00
720550.000	Service Contracts	25,517.00	35,011.00		0.00	35,011.00
720660.000	Plant Repair & Maintenance	62,106.00	101,789.00		0.00	101,789.00
720670.000	Supplies	42,699.00	60,008.00		0.00	60,008.00
720695.000	Landscaping & Snow Removal	43,407.00	38,867.00		0.00	38,867.00
720700.000	Equipment Rental	10,816.00	10,880.00		0.00	10,880.00
720720.000	Small Equipment Purchase	270.00	3,502.00		0.00	3,502.00
720820.000	Travel & Seminars	90.00	0.00		0.00	0.00
720840.000	Mileage Reimbursement	975.00	766.00		0.00	766.00
720850.000	Purchased Services	23,120.00	30,869.00		0.00	30,869.00
720901.000	Covid - Supplies	7,122.00	9,138.00		0.00	9,138.00
730100.000	Wages - Administrator	156,500.00	160,404.00		0.00	160,404.00
730110.000	Wages - General & Administration	462,201.00	479,268.00		0.00	479,268.00
730200.000	Payroll Taxes	679,202.00	716,480.00		0.00	716,480.00
730250.000	Workers Compensation	323,153.00	337,315.00		0.00	337,315.00
730280.000	Unemployment	19,071.00	15,043.00		0.00	15,043.00
730300.000	Group Insurance	742,795.00	708,546.00		0.00	708,546.00
730400.000	Uniform Expense	0.00	470.00		0.00	470.00
730410.000	Donations	300.00	0.00		0.00	0.00
730430.000	Legal Fees	11,064.00	13,308.00		0.00	13,308.00
730432.000	Management Fees	379,980.00	379,980.00		0.00	379,980.00
730440.000	Accounting Fees	57,000.00	57,051.00		0.00	57,051.00
730450.000	Data Processing Fees	69,620.00	69,077.00		0.00	69,077.00
730452.000	Cori Checks	2,903.00	3,251.00		0.00	3,251.00
730460.000	Professional Fees	0.00	95.00		0.00	95.00
730508.000	Help Wanted	24,019.00	17,615.00		0.00	17,615.00
730510.000	Advertising	6,786.00	8,754.00		0.00	8,754.00
730512.000	Computer Supplies	11,081.00	13,068.00		0.00	13,068.00
730520.000	Software Maintenance	115,505.00	140,089.00		0.00	140,089.00
730522.000	Group Dental	(1,313.00)	123.00		0.00	123.00
730524.000	Group Life Insurance	1,446.00	862.00		0.00	862.00
730526.000	Business Insurance	98,880.00	105,332.00		0.00	105,332.00
730530.000	Insurance	153,466.00	153,963.00		0.00	153,963.00
730532.000	Employee Fringe Benefits	35,171.00	50,041.00		0.00	50,041.00
730533.000	Employee Physicals	3,270.00	850.00		0.00	850.00
730534.000	Taxes - MA Universal Health Tax	11,501.00	8,379.00		0.00	8,379.00
730538.000	Covid Testing	213,345.00	0.00		0.00	0.00
730540.000	Bad Debt Expense	209,336.00	180,059.00		0.00	180,059.00
730552.000	Fines & Penalties	13,754.00	13,039.00		0.00	13,039.00
730580.000	Taxes - General	30,758.00	31,611.00		0.00	31,611.00
730582.000	Taxes - Real Estate	101,438.00	80,119.00		0.00	80,119.00
730670.000	Office Supplies	15,723.00	17,574.00		0.00	17,574.00
730700.000	Equipment Rental	14,644.00	12,836.00		0.00	12,836.00
730720.000	Small Equipment Purchase	0.00	464.00		0.00	464.00
730750.000	Barber/Beauty Expense	0.00	22,403.00		0.00	22,403.00
730760.000	Late Fees	0.00	20.00		0.00	20.00
730810.000	Dues & Subscriptions	20,389.00	22,271.00		0.00	22,271.00
730820.000	Travel & Seminar	1,849.00	864.00		0.00	864.00
730830.000	Education	10.00	380.00		0.00	380.00
730840.000	Mileage Reimbursement	307.00	55.00		0.00	55.00
730850.000	Purchased Services	36,311.00	32,675.00		0.00	32,675.00
730860.000	Postage	5,032.00	5,755.00		0.00	5,755.00
730870.000	Licenses	13,159.00	4,883.00		0.00	4,883.00
730880.000	Printing	4,900.00	5,375.00		0.00	5,375.00
730900.000	Miscellaneous	(2,763.00)	0.00		0.00	0.00
730910.000	Service Charges - Bank	1,261.00	451.00		0.00	451.00
730920.000	Bank Reconciliation Adjustments	7,201.00	0.00		0.00	0.00
730998.000	Prior Year Adjustment	0.00	(44,427.00)		0.00	(44,427.00)
800100.000	Wages - Physical Therapist	437,206.00	472,964.00		0.00	472,964.00
800670.000	Supplies	11,486.00	12,285.00		0.00	12,285.00
800820.000	Travel & Seminars	0.00	90.00		0.00	90.00
800830.000	Education	0.00	145.00		0.00	145.00
800950.000	Purchased Services	0.00	570.00		0.00	570.00
810100.000	Wages - Occupational Therapist	294,660.00	333,731.00		0.00	333,731.00
810670.000	Supplies	1,794.00	2,221.00		0.00	2,221.00
810830.000	Education	0.00	35.00		0.00	35.00

Client: **A443534 - Christopher House, Inc.**  
Engagement: **MDMC 2023 - Christopher House, Inc.**  
Period Ending: **12/31/2023**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - MCD SNF TB Report**

Account	Description	CAID PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2022	12/31/2023			12/31/2023
820100.000	Wages - Speech Therapist	143,156.00	190,551.00		0.00	190,551.00
820830.000	Education	0.00	70.00		0.00	70.00
830100.000	Wages - Respiratory Therapist	49,551.00	69,506.00		0.00	69,506.00
830670.000	Respiratory Supplies	7,010.00	5,062.00		0.00	5,062.00
830830.000	Education	550.00	0.00		0.00	0.00
830901.000	Respiratory Covid Supplies	688.00	0.00		0.00	0.00
830950.000	Purchased Service	6,531.00	0.00		0.00	0.00
850050.000	Pharmacy Consultant	3,832.00	4,256.00		0.00	4,256.00
850660.000	Rx Med A	99,064.00	100,511.00		0.00	100,511.00
850662.000	IV Therapy Med A	6,364.00	15,927.00		0.00	15,927.00
850670.000	Rx - Insurance	129,778.00	135,685.00		0.00	135,685.00
850690.000	IV Therapy - Insurance	9,447.00	12,139.00		0.00	12,139.00
850692.000	Rx - Medicaid	16,799.00	17,216.00		0.00	17,216.00
860660.000	Medicare A- Consolidated Billing	5,429.00	8,087.00		0.00	8,087.00
860901.000	Covid - Supplies	94,623.00	74,277.00		0.00	74,277.00
860902.000	Medical Supplies	321,016.00	314,894.00		0.00	314,894.00
860904.000	Enteral And Parental Supplies	15,057.00	22,168.00		0.00	22,168.00
860906.000	Oxygen	23,659.00	16,982.00		0.00	16,982.00
860908.000	Radiology Med A	6,308.00	7,166.00		0.00	7,166.00
860910.000	Lab Med A	7,935.00	8,401.00		0.00	8,401.00
860912.000	Ambulance	10,443.00	47,690.00		0.00	47,690.00
860950.000	Radiology - Insurance	9,140.00	10,666.00		0.00	10,666.00
860960.000	Lab - Insurance	59,877.00	73,448.00		0.00	73,448.00
870110.000	Land Improvements	18,728.00	19,486.00		0.00	19,486.00
870120.000	Building	209,343.00	209,476.00		0.00	209,476.00
870130.000	Building Improvements	75,850.00	79,964.00		0.00	79,964.00
870150.000	FF & E	95,475.00	101,598.00		0.00	101,598.00
870160.000	Computer Hardware	26,830.00	31,573.00		0.00	31,573.00
870170.000	Computer Software	2,237.00	2,654.00		0.00	2,654.00
870180.000	Amortization	6,730.00	6,730.00		0.00	6,730.00
880100.000	Interest Bonds	308,986.00	298,014.00		0.00	298,014.00
<b>Subtotal : None</b>		<b>(1,075,597.00)</b>	<b>(129,172.00)</b>		<b>0.00</b>	<b>(129,172.00)</b>
<b>Total [P&amp;L] Profit &amp; Loss Groupings</b>		<b>(1,075,597.00)</b>	<b>(129,172.00)</b>		<b>0.00</b>	<b>(129,172.00)</b>

Tickmarks

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

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



Client: **A443534 - Christopher House, Inc.**  
Engagement: **MDMC 2023 - Christopher House, Inc.**  
Period Ending: **12/31/2023**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:02 - MCD SNF-CR Groupings Report**

Account	Description	CAID CP 12/31/2023	CAID PP-1 12/31/2022
<b>Group : [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>		
<b>Subgroup : None</b>			
100105.000	Cash - Avidia Operating	2,688,772.00	3,978,552.00
100200.000	Cash - Petty- Personal Needs Account	250.00	0.00
<b>Subtotal : None</b>		<b>2,689,022.00</b>	<b>3,978,552.00</b>
<b>Total [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>	<b>2,689,022.00</b>	<b>3,978,552.00</b>
<b>Group : [S6L1.2C1]</b>	<b>Short Term Investments</b>		
<b>Subgroup : None</b>			
100900.000	Cash - Certificates Of Deposit	1,961,509.00	668,683.00
<b>Subtotal : None</b>		<b>1,961,509.00</b>	<b>668,683.00</b>
<b>Total [S6L1.2C1]</b>	<b>Short Term Investments</b>	<b>1,961,509.00</b>	<b>668,683.00</b>
<b>Group : [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>		
<b>Subgroup : [S6L1.5C1A] A/ R Self-Pay Patients (Private)</b>			
111000.000	A/R - Private	250,960.00	435,139.00
<b>Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)</b>		<b>250,960.00</b>	<b>435,139.00</b>
<b>Subgroup : [S6L1.5C1A/R Managed Care Patients (Private)]</b>			
115100.000	A/R - Blue Cross	35,074.00	29,676.00
115110.000	A/R - Fallon	100,803.00	96,118.00
115130.000	A/R - Navicare	246,326.00	276,751.00
115160.000	A/R Tufts	11,525.00	5,707.00
117000.000	A/R - Insurance All Inclusive	124,724.00	61,325.00
118000.000	A/R - Insurance Ancillary HMO Only	23,627.00	23,723.00
119500.000	A/R - Evercare	(514.00)	3,061.00
<b>Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)</b>		<b>541,565.00</b>	<b>496,361.00</b>
<b>Subgroup : [S6L1.5C1A/r Medicare Non Managed Care]</b>			
113000.000	A/R - Medicare Part A	216,585.00	328,515.00
114000.000	A/R - Medicare Part B	9,030.00	6,255.00
115000.000	A/R - Co-Insurance Part A	62,077.00	70,235.00
116000.000	A/R - Co-Insurance Part B	4,448.00	4,041.00
<b>Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care</b>		<b>292,140.00</b>	<b>409,046.00</b>
<b>Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care]</b>			
112000.000	A/R - Medicaid	429,948.00	344,093.00
115150.000	A/R Summit Medicaid	96,490.00	158,584.00
119000.000	A/R Medicaid Pending	489,808.00	200,934.00
<b>Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care</b>		<b>1,016,246.00</b>	<b>703,611.00</b>
<b>Subgroup : [S6L1.5C1A/R Mass Senior Care Organization]</b>			
115140.000	A/R - Senior Whole Health	(3,968.00)	(3,691.00)
119100.000	A/R - Evercare SCO	187,706.00	78,383.00
<b>Subtotal [S6L1.5C1H] A/R Mass Senior Care Organization</b>		<b>183,738.00</b>	<b>74,692.00</b>
<b>Subgroup : [S6L1.5C1A/R Other Public Patients]</b>			
115120.000	A/R - Hospice	69,951.00	72,424.00
<b>Subtotal [S6L1.5C1L] A/R Other Public Patients</b>		<b>69,951.00</b>	<b>72,424.00</b>
<b>Total [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>	<b>2,354,600.00</b>	<b>2,191,273.00</b>
<b>Group : [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>		
<b>Subgroup : None</b>			
120000.000	A/R - Allowance For Bad Debt	(500,000.00)	(500,000.00)
<b>Subtotal : None</b>		<b>(500,000.00)</b>	<b>(500,000.00)</b>
<b>Total [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>	<b>(500,000.00)</b>	<b>(500,000.00)</b>
<b>Group : [S6L1.7C1]</b>	<b>Receivable from Officers/Owners/Employees</b>		
<b>Subgroup : [S6L1.7C1] Due from Employees</b>			
131000.000	A/R - Employee Loans	3,650.00	6,450.00
<b>Subtotal [S6L1.7C1A] Due from Employees</b>		<b>3,650.00</b>	<b>6,450.00</b>
<b>Total [S6L1.7C1]</b>	<b>Receivable from Officers/Owners/Emp</b>	<b>3,650.00</b>	<b>6,450.00</b>
<b>Group : [S6L1.13C1]</b>	<b>Prepaid Insurance</b>		
<b>Subgroup : None</b>			
152000.000	Prepaid - Insurance	22,738.00	19,154.00
<b>Subtotal : None</b>		<b>22,738.00</b>	<b>19,154.00</b>
<b>Total [S6L1.13C1]</b>	<b>Prepaid Insurance</b>	<b>22,738.00</b>	<b>19,154.00</b>
<b>Group : [S6L1.15C1]</b>	<b>Other Prepaid Expenses</b>		

<b>Subgroup : None</b>				
151000.000	Prepaid - Expenses	18,317.00	9,565.00	
<b>Subtotal : None</b>		<b>18,317.00</b>	<b>9,565.00</b>	
<b>Total [S6L1.15C1]</b>	<b>Other Prepaid Expenses</b>	<b>18,317.00</b>	<b>9,565.00</b>	
<b>Group : [S6L1.17C1] Other Current Assets</b>				
<b>Subgroup : None</b>				
181150.000	Depreciation Reserve Fund	0.00	36,474.00	
181160.000	Endowment Fund	11,401.00	420,581.00	
<b>Subtotal : None</b>		<b>11,401.00</b>	<b>457,055.00</b>	
<b>Total [S6L1.17C1]</b>	<b>Other Current Assets</b>	<b>11,401.00</b>	<b>457,055.00</b>	
<b>Group : [S6L2.1C1] Land</b>				
<b>Subgroup : None</b>				
161100.000	Land	798,388.00	798,388.00	
<b>Subtotal : None</b>		<b>798,388.00</b>	<b>798,388.00</b>	
<b>Total [S6L2.1C1]</b>	<b>Land</b>	<b>798,388.00</b>	<b>798,388.00</b>	0.00
<b>Group : [S6L2.2C1] Building</b>				
<b>Subgroup : [S6L2.2C1] Building Costs</b>				
161000.000	Building	8,491,493.00	8,491,493.00	
<b>Subtotal [S6L2.2C1A] Building Costs</b>		<b>8,491,493.00</b>	<b>8,491,493.00</b>	0.00
<b>Subgroup : [S6L2.2C1] A/D Building</b>				
165000.000	Accum. Dep. - Building	(5,845,138.00)	(5,635,662.00)	
<b>Subtotal [S6L2.2C1B] A/D Building</b>		<b>(5,845,138.00)</b>	<b>(5,635,662.00)</b>	(209,476.00)
<b>Total [S6L2.2C1]</b>	<b>Building</b>	<b>2,646,355.00</b>	<b>2,855,831.00</b>	
<b>Group : [S6L2.3C1] Improvements - Cost</b>				
<b>Subgroup : [S6L2.3C1] Building Improvements</b>				
161130.000	Building Improvements	1,855,622.00	1,840,885.00	14,737.00
<b>Subtotal [S6L2.3C1A] Building Improvements</b>		<b>1,855,622.00</b>	<b>1,840,885.00</b>	
<b>Subgroup : [S6L2.3C1] Leasehold Improvements</b>				
161120.000	Land Improvements	421,516.00	420,166.00	
<b>Subtotal [S6L2.3C1B] Leasehold Improvements</b>		<b>421,516.00</b>	<b>420,166.00</b>	1,350.00
<b>Subgroup : [S6L2.3C1] A/D Building Improvements</b>				
165120.000	Accum. Dep. - Building Improvements	(902,980.00)	(823,016.00)	
<b>Subtotal [S6L2.3C1D] A/D Building Improvements</b>		<b>(902,980.00)</b>	<b>(823,016.00)</b>	(79,964.00)
<b>Subgroup : [S6L2.3C1] A/D Leasehold Improvements</b>				
165100.000	Accum. Dep. - Land Improvements	(220,482.00)	(200,996.00)	
<b>Subtotal [S6L2.3C1E] A/D Leasehold Improvements</b>		<b>(220,482.00)</b>	<b>(200,996.00)</b>	(19,486.00)
<b>Total [S6L2.3C1]</b>	<b>Improvements - Cost</b>	<b>1,153,676.00</b>	<b>1,237,039.00</b>	1236744 (83,068.00)
<b>Group : [S6L2.4C1] Equipment</b>				
<b>Subgroup : [S6L2.4C1] Equipment Cost</b>				
162000.000	Furniture Fixture & Equipment	2,634,630.00	2,476,095.00	
162500.000	Computer Hardware	621,726.00	592,057.00	
<b>Subtotal [S6L2.4C1A] Equipment Cost</b>		<b>3,256,356.00</b>	<b>3,068,152.00</b>	188,204.00
<b>Subgroup : [S6L2.4C1] A/D Equipment</b>				
166000.000	Accum. Dep. - FF&E	(2,017,319.00)	(1,915,721.00)	
166500.000	Accum. Dep. - Computer Hardware	(497,267.00)	(465,694.00)	
<b>Subtotal [S6L2.4C1b] A/D Equipment</b>		<b>(2,514,586.00)</b>	<b>(2,381,415.00)</b>	(133,171.00)
<b>Total [S6L2.4C1]</b>	<b>Equipment</b>	<b>741,770.00</b>	<b>686,737.00</b>	
<b>Group : [S6L2.5C1] Software/Limited Life Assets</b>				
<b>Subgroup : [S6L2.5C1] Software Cost</b>				
163000.000	Computer Software	110,955.00	110,955.00	
<b>Subtotal [S6L2.5C1A] Software Cost</b>		<b>110,955.00</b>	<b>110,955.00</b>	0.00
<b>Subgroup : [S6L2.5C1] A/D Software</b>				
167000.000	Accum. Dep. - Computer Software	(108,794.00)	(106,140.00)	
<b>Subtotal [S6L2.5C1B] A/D Software</b>		<b>(108,794.00)</b>	<b>(106,140.00)</b>	(2,654.00)
<b>Total [S6L2.5C1]</b>	<b>Software/Limited Life Assets</b>	<b>2,161.00</b>	<b>4,815.00</b>	
<b>Group : [S6L3.4C1] Construction in Progress</b>				
<b>Subgroup : None</b>				
164000.000	Construction In Progress	328,936.00	0.00	
<b>Subtotal : None</b>		<b>328,936.00</b>	<b>0.00</b>	
<b>Total [S6L3.4C1]</b>	<b>Construction in Progress</b>	<b>328,936.00</b>	<b>0.00</b>	
<b>Group : [S6L3.5C1] Mortgage Acquisition Costs</b>				

<b>Subgroup : None</b>			
181110.000	Organization Costs	195,172.00	129,555.00
<b>Subtotal : None</b>		<b>195,172.00</b>	<b>129,555.00</b>
<b>Total [S6L3.5C1]</b>	<b>Mortgage Acquisition Costs</b>	<b>195,172.00</b>	<b>129,555.00</b>
<b>Group : [S6L3.6C1] Accum Amort of Mortgage Acquisition Costs</b>			
<b>Subgroup : None</b>			
0001570001	ACCUM AMORT. - MAC	(72,347.00)	0.00
<b>Subtotal : None</b>		<b>(72,347.00)</b>	<b>0.00</b>
<b>Total [S6L3.6C1]</b>	<b>Accum Amort of Mortgage Acquisition</b>	<b>(72,347.00)</b>	<b>0.00</b>
<b>Group : [S6L5.1C1] Trade Payable</b>			
<b>Subgroup : None</b>			
200100.000	Accounts Payable	(542,332.00)	(611,060.00)
<b>Subtotal : None</b>		<b>(542,332.00)</b>	<b>(611,060.00)</b>
<b>Total [S6L5.1C1]</b>	<b>Trade Payable</b>	<b>(542,332.00)</b>	<b>(611,060.00)</b>
<b>Group : [S6L5.2C1] Accrued Expenses</b>			
<b>Subgroup : None</b>			
200200.000	Accrued Expenses	(63,863.00)	(123,547.00)
<b>Subtotal : None</b>		<b>(63,863.00)</b>	<b>(123,547.00)</b>
<b>Total [S6L5.2C1]</b>	<b>Accrued Expenses</b>	<b>(63,863.00)</b>	<b>(123,547.00)</b>
<b>Group : [S6L5.4C1] Patient Funds Due</b>			
<b>Subgroup : [S6L5.4C1] Patient Funds Due ( Self Pay)</b>			
0002251000	PATIENT REFUNDS-PRIVATE	(158,355.00)	(123,942.00)
<b>Subtotal [S6L5.4C1A] Patient Funds Due ( Self Pay)</b>		<b>(158,355.00)</b>	<b>(123,942.00)</b>
<b>Total [S6L5.4C1]</b>		<b>(158,355.00)</b>	<b>(123,942.00)</b>
<b>Group : [S6L5.6C1] Long Term Debt, Current Portion-Banks, Mortgages, Other</b>			
<b>Subgroup : [S6L5.6C1] Current LT Debt-Other Short Term Financing</b>			
0002200100	CURRENT MAT. OFFSET	325,717.00	315,170.00
0002200200	CURRENT MATURITY	(325,717.00)	(315,170.00)
<b>Subtotal [S6L5.6C1B] Current LT Debt-Other Short Term Fin</b>		<b>0.00</b>	<b>0.00</b>
<b>Total [S6L5.6C1]</b>		<b>0.00</b>	<b>0.00</b>
<b>Group : [S6L5.7C1] Accrued Salaries &amp; Payroll Liabilities</b>			
<b>Subgroup : [S6L5.7C1] Accrued Salaries</b>			
202000.000	Accrued Wages	(413,550.00)	(374,847.00)
202410.000	Accrued Vacation	(196,774.00)	(192,789.00)
<b>Subtotal [S6L5.7C1A] Accrued Salaries</b>		<b>(610,324.00)</b>	<b>(567,636.00)</b>
<b>Subgroup : [S6L5.7C1] Accrued Payroll Taxes Payable</b>			
201300.000	FICA Liability - Social Security	(33,043.00)	(29,950.00)
<b>Subtotal [S6L5.7C1C] Accrued Payroll Taxes Payable</b>		<b>(33,043.00)</b>	<b>(29,950.00)</b>
<b>Subgroup : [S6L5.7C1] Other Payroll Liabilities</b>			
203000.000	Employee Benefits	8,605.00	9,045.00
203100.000	Garnishments	(8,156.00)	(7,968.00)
<b>Subtotal [S6L5.7C1D] Other Payroll Liabilities</b>		<b>449.00</b>	<b>1,077.00</b>
<b>Total [S6L5.7C1]</b>		<b>(642,918.00)</b>	<b>(596,509.00)</b>
<b>Group : [S6L5.10C1] Other Current Liabilities</b>			
<b>Subgroup : None</b>			
215030.000	User Fee Assessment	(292,380.00)	(247,016.00)
215100.000	Resident Refunds	3,319.00	3,330.00
215200.000	Due To/From Others	(465.00)	0.00
<b>Subtotal : None</b>		<b>(289,526.00)</b>	<b>(243,686.00)</b>
<b>Total [S6L5.10C1]</b>	<b>Other Current Liabilities</b>	<b>(289,526.00)</b>	<b>(243,686.00)</b>
<b>Group : [S6L6.1C1] Mortgage Payable</b>			
<b>Subgroup : None</b>			
251100.000	Bonds Payable	(8,226,911.00)	(8,542,081.00)
<b>Subtotal : None</b>		<b>(8,226,911.00)</b>	<b>(8,542,081.00)</b>
<b>Total [S6L6.1C1]</b>	<b>Motgage Payable</b>	<b>(8,226,911.00)</b>	<b>(8,542,081.00)</b>
<b>Group : [S6L8B.4C1] Owners Equity Balance-Retained Earnings</b>			
<b>Subgroup : None</b>			
0003300000	CURRENT YR RETAINED EARNINGS	(112,459.00)	(112,459.00)
308000.000	Retained Earnings	(2,189,812.00)	(1,114,216.00)
<b>Subtotal : None</b>		<b>(2,302,271.00)</b>	<b>(1,226,675.00)</b>
<b>Total [S6L8B.4C1]</b>	<b>Owners Equity Balance-Retained Earr</b>	<b>(2,302,271.00)</b>	<b>(1,226,675.00)</b>
<b>Group : [S2L1.1C1] Private Pay</b>			
<b>Subgroup : None</b>			
410100.000	Room And Board - Private	(2,490,720.00)	(2,599,188.00)

315,170.00

410900.000	Private - Contractual Adjustment	2,625.00	37,743.00
<b>Subtotal : None</b>		<b>(2,488,095.00)</b>	<b>(2,561,445.00)</b>
<b>Total [S2L1.1C1]</b>	<b>Private Pay</b>	<b>(2,488,095.00)</b>	<b>(2,561,445.00)</b>
<b>Group : [S2L1.2C1]</b>	<b>Commerical Managed Care</b>		
<b>Subgroup : None</b>			
460100.000	Room And Board - Insurance All-Inclusiv	(373,530.00)	(152,308.00)
460900.000	Insurance All Inclusive - Contractual A	(29,619.00)	13,602.00
<b>Subtotal : None</b>		<b>(403,149.00)</b>	<b>(138,706.00)</b>
<b>Total [S2L1.2C1]</b>	<b>Commerical Managed Care</b>	<b>(403,149.00)</b>	<b>(138,706.00)</b>
<b>Group : [S2L1.3C1]</b>	<b>Commerical Non Managed Care</b>		
<b>Subgroup : None</b>			
460100	Room And Board - Insurance All-Inclusiv	0.00	(85,286.00)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(85,286.00)</b>
<b>Total [S2L1.3C1]</b>	<b>Commerical Non Managed Care</b>	<b>0.00</b>	<b>(85,286.00)</b>
<b>Group : [S2L1.4C1]</b>	<b>Medicare-Fee-For-Service</b>		
<b>Subgroup : None</b>			
400100.000	Room And Board - Medicare A	(1,793,065.00)	(1,504,280.00)
<b>Subtotal : None</b>		<b>(1,793,065.00)</b>	<b>(1,504,280.00)</b>
<b>Total [S2L1.4C1]</b>	<b>Medicare-Fee-For-Service</b>	<b>(1,793,065.00)</b>	<b>(1,504,280.00)</b>
<b>Group : [S2L1.5C1]</b>	<b>Medicare Managed Care (Part C)</b>		
<b>Subgroup : None</b>			
435100.000	Room And Board - Blue Cross	(373,970.00)	(357,050.00)
450100.000	Room And Board - Fallon	(980,070.00)	(875,634.00)
560100.000	Evercare - Room And Board	(122,530.00)	(190,105.00)
580100.000	Tufts - Room And Board	(76,545.00)	(142,990.00)
<b>Subtotal : None</b>		<b>(1,553,115.00)</b>	<b>(1,565,779.00)</b>
<b>Total [S2L1.5C1]</b>	<b>Medicare Managed Care (Part C)</b>	<b>(1,553,115.00)</b>	<b>(1,565,779.00)</b>
<b>Group : [S2L1.6C1]</b>	<b>MassHealth Fee-for-Service</b>		
<b>Subgroup : None</b>			
4004300002	RESOURCE INCOME - OFFSET	3,485,657.00	1,940,952.00
430100.000	Medicaid - Room And Board	(7,149,100.00)	(6,389,540.00)
430900.000	Medicaid - Contractual Adjustment	2,585,873.00	2,531,358.00
470100.000	Room And Board - Hospice	(981,920.00)	(1,112,969.00)
470900.000	Hospice - Contractual Adjustment	284,303.00	362,009.00
506200.000	MassHealth Behavioral Health Add-On	(107,700.00)	(7,650.00)
540100.000	Medicaid Pending - MP - Room And Boa	(920,240.00)	35,604.00
540900.000	Medicaid Pending - MP - Contractual Adj	340,373.00	(212,732.00)
<b>Subtotal : None</b>		<b>(2,462,754.00)</b>	<b>(2,852,968.00)</b>
<b>Total [S2L1.6C1]</b>	<b>MassHealth Fee-for-Service</b>	<b>(2,462,754.00)</b>	<b>(2,852,968.00)</b>
<b>Group : [S2L1.8C1]</b>	<b>Senior Care Options</b>		
<b>Subgroup : None</b>			
415100.000	Evercare SCO - Room And Board	(2,003,435.00)	(1,762,435.00)
415900.000	Evercare SCO - Contractual Adjustment	593,551.00	595,756.00
480100.000	Room And Board - Navicare	(3,514,185.00)	(4,268,165.00)
480900.000	Navicare - Contractual Adjustment	1,225,168.00	1,555,756.00
530100.000	Senior Whole Health - Room And Board	0.00	(26,399.00)
<b>Subtotal : None</b>		<b>(3,698,901.00)</b>	<b>(3,905,487.00)</b>
<b>Total [S2L1.8C1]</b>	<b>Senior Care Options</b>	<b>(3,698,901.00)</b>	<b>(3,905,487.00)</b>
<b>Group : [S2L1.10C1]</b>	<b>Pace</b>		
<b>Subgroup : None</b>			
510100.000	Summit - Room & Board	(2,498,870.00)	(2,236,166.00)
510900.000	Summit - Contractual Adjustment	840,868.00	789,842.00
<b>Subtotal : None</b>		<b>(1,658,002.00)</b>	<b>(1,446,324.00)</b>
<b>Total [S2L1.10C1]</b>	<b>Pace</b>	<b>(1,658,002.00)</b>	<b>(1,446,324.00)</b>
<b>Group : [S2L1.12C1]</b>	<b>Medicaid Patient Paid Amount</b>		
<b>Subgroup : None</b>			
4004300004	RESOURCE INCOME	(3,485,657.00)	(1,940,952.00)
<b>Subtotal : None</b>		<b>(3,485,657.00)</b>	<b>(1,940,952.00)</b>
<b>Total [S2L1.12C1]</b>	<b>Medicaid Patient Paid Amount</b>	<b>(3,485,657.00)</b>	<b>(1,940,952.00)</b>
<b>Group : [S2L1.1C2]</b>	<b>Ancillary-Private Pay</b>		
<b>Subgroup : None</b>			
410111.000	Private- Ancillary C/A	6,859.00	587.00
410250.000	Pharmacy - Private	3,269.00	0.00
410260.000	Vaccines - Private	0.00	(40.00)
410300.000	Oxygen - Private	(3,360.00)	(322.00)
410350.000	Equipment Rental - Private	(442.00)	0.00
410550.000	Respiratory Therapy - Private	(3,725.00)	(225.00)
410850.000	Private - Lab	(2,601.00)	0.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>0.00</b>
<b>Total [S2L1.1C2]</b>	<b>Ancillary-Private Pay</b>	<b>0.00</b>	<b>0.00</b>

<b>Group : [S2L1.2C2] Ancillary-Commerical Managed Care</b>			
<b>Subgroup : None</b>			
460111.000	Ancillary C/A- Insurance All-inclusive	270,164.00	141,292.00
460250.000	Pharmacy - Insurance All Inclusive	(52,406.00)	(42,987.00)
460260.000	Vaccines - Insurance All Inclusive	0.00	(80.00)
460300.000	Oxygen - Insurance All Inclusive	(448.00)	(728.00)
460350.000	Equipment Rental - Insurance All Inclusive	(374.00)	(136.00)
460400.000	Physical Therapy - Insurance All Inclusive	(77,628.00)	(37,889.00)
460450.000	Occupational Therapy - Insurance All Inclusive	(76,444.00)	(31,317.00)
460500.000	Speech Therapy - Insurance All Inclusive	(40,293.00)	(12,588.00)
460550.000	Respiratory Therapy - Insurance All Inclusive	(4,075.00)	(2,375.00)
460600.000	IV Therapy - Insurance All Inclusive	(26.00)	(1,293.00)
460700.000	Insurance All Inclusive - X-Ray	(4,003.00)	(920.00)
460850.000	Insurance All Inclusive - Lab	(14,467.00)	(10,983.00)
506450.000	Fallon Behavioral Health Add-On	(58,200.00)	0.00
<b>Subtotal : None</b>		<b>(58,200.00)</b>	<b>(4.00)</b>
<b>Total [S2L1.2C2] Ancillary-Commerical Managed Care</b>		<b>(58,200.00)</b>	<b>(4.00)</b>

<b>Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service</b>			
<b>Subgroup : None</b>			
400111.000	Medicare A- Ancillary C/A	1,098,337.00	1,021,136.00
400250.000	Pharmacy - Medicare A	(224,112.00)	(203,752.00)
400260.000	Vaccines - Medicare A	0.00	(400.00)
400300.000	Oxygen - Medicare A	(3,696.00)	(2,191.00)
400350.000	Equipment Rental - Medicare A	(1,802.00)	(1,088.00)
400400.000	Physical Therapy - Medicare A	(315,207.00)	(290,626.00)
400450.000	Occupational Therapy - Medicare A	(316,892.00)	(277,219.00)
400500.000	Speech Therapy - Medicare A	(101,811.00)	(116,108.00)
400550.000	Respiratory Therapy - Medicare A	(14,050.00)	(11,925.00)
400600.000	IV Therapy - Medicare A	(34,469.00)	(12,802.00)
400700.000	Medicare A - X-Ray	(13,807.00)	(11,929.00)
400850.000	Med A Lab	(72,493.00)	(93,095.00)
400900.000	Medicare A - Contractual Adjustment	(827,223.00)	(763,948.00)
500350.000	Equipment Rental - Medicare B	(102.00)	(136.00)
500550.000	Respiratory Therapy - Medicare B	(225.00)	(1,750.00)
<b>Subtotal : None</b>		<b>(827,552.00)</b>	<b>(765,833.00)</b>
<b>Total [S2L1.4C2] Ancillary-Medicare Fee-for-Service</b>		<b>(827,552.00)</b>	<b>(765,833.00)</b>

<b>Group : [S2L1.5C2] Ancillary-Medicare Managed Care (Part C)</b>			
<b>Subgroup : None</b>			
435111.000	Blue Cross- Ancillary C/A	266,003.00	271,499.00
435250.000	Pharmacy - Blue Cross	(63,791.00)	(63,007.00)
435300.000	Oxygen - Blue Cross	(567.00)	(2,968.00)
435350.000	Equipment Rental - Blue Cross	(340.00)	(612.00)
435400.000	Physical Therapy - Blue Cross	(68,993.00)	(72,603.00)
435450.000	Occupational Therapy - Blue Cross	(71,452.00)	(74,661.00)
435500.000	Speech Therapy - Blue Cross	(37,078.00)	(25,587.00)
435550.000	Respiratory Therapy - Blue Cross	(3,525.00)	(5,000.00)
435600.000	IV Therapy - Blue Cross	(782.00)	(409.00)
435700.000	X-Ray - Blue Cross	(3,339.00)	(3,832.00)
435850.000	Lab - Blue Cross	(16,135.00)	(22,820.00)
435900.000	Contractual Adjustment - Blue Cross	22,703.00	8,848.00
450111.000	Ancillary C/A- Fallon	557,073.00	573,710.00
450250.000	Pharmacy - Fallon	(121,095.00)	(124,574.00)
450300.000	Oxygen - Fallon	(4,501.00)	(1,491.00)
450350.000	Equipment Rental - Fallon	(816.00)	(476.00)
450400.000	Physical Therapy - Fallon	(172,120.00)	(169,088.00)
450450.000	Occupational Therapy - Fallon	(164,907.00)	(177,749.00)
450500.000	Speech Therapy - Fallon	(24,093.00)	(32,709.00)
450550.000	Respiratory Therapy - Fallon	(8,925.00)	(6,100.00)
450600.000	IV Therapy - Fallon	(22,477.00)	(9,667.00)
450700.000	Fallon - X-Ray	(8,071.00)	(6,002.00)
450850.000	Fallon - Lab	(30,069.00)	(45,853.00)
450900.000	Fallon - Contractual Adjustment	(15,405.00)	(69,525.00)
480111.000	Ancillary C/A- Navicare	35,678.00	4,443.00
480250.000	Pharmacy - Navicare	(9,899.00)	(2,937.00)
480300.000	Oxygen - Navicare	(10,255.00)	(770.00)
480350.000	Equipment Rental - Navicare	(510.00)	(34.00)
480550.000	Respiratory Therapy - Navicare	(6,575.00)	(475.00)
480700.000	Navicare - X-Ray	(187.00)	0.00
480850.000	Navicare - Lab	(8,252.00)	(227.00)
480999.000	Navicare - Prior Year Adjustment	31,568.00	(10,111.00)
500260.000	Vaccines - Medicare B	(2,033.00)	(7,505.00)
500300.000	Oxygen - Medicare B	0.00	(4,998.00)
500400.000	Physical Therapy - Medicare B	(47,902.00)	(35,702.00)
500450.000	Occupational Therapy - Medicare B	(35,225.00)	(26,113.00)
500500.000	Speech Therapy - Medicare B	(32,447.00)	(12,780.00)
500900.000	Medicare B - Contractual Adjustment	22,412.00	22,119.00
505260.000	Vaccines - Managed Care B	(2,536.00)	(6,510.00)

505300.000	Oxygen - Managed Care B	342.00	(21,415.00)
505350.000	Equipment Rental - Managed Care B	102.00	(1,768.00)
505400.000	Physical Therapy - Managed Care B	(119,715.00)	(81,882.00)
505450.000	Occupational Therapy - Managed Care E	(74,818.00)	(70,318.00)
505500.000	Speech Therapy - Managed Care B	(61,952.00)	(28,960.00)
505550.000	Respiratory Therapy - Managed Care B	225.00	(17,800.00)
505900.000	Managed Care B - Contractual Adjustme	32,375.00	62,552.00
506250.000	MassHealth Transitional Add-On	(7,000.00)	0.00
506300.000	UHC Behavioral Health Add-On	(41,300.00)	0.00
510250.000	Summit - Pharmacy	(12,207.00)	(3,254.00)
510300.000	Summit - Oxygen	(8,295.00)	(812.00)
510350.000	Summitt - Equipment Rental	(1,292.00)	(102.00)
510550.000	Summit - Respiratory Therapy	(7,750.00)	(600.00)
510700.000	Summit - X-ray	0.00	(150.00)
510800.000	Summit - Ancillary C/A	31,391.00	5,878.00
510850.000	Summit - Lab	(1,847.00)	(960.00)
530250.000	Senior Whole Health - Pharmacy	0.00	(892.00)
530800.000	Senior Whole Health - Ancillary C/A	0.00	892.00
530900.000	Senior Whole Health - Contractual Adjus	0.00	13,338.00
560250.000	Evercare - Pharmacy	(24,699.00)	(35,816.00)
560300.000	Evercare - Oxygen	(434.00)	(133.00)
560350.000	Evercare - Equipment Rental	(238.00)	(102.00)
560400.000	Evercare - Physical Therapy	(9,149.00)	(20,004.00)
560450.000	Evercare - Occupational Therapy	(19,379.00)	(36,371.00)
560500.000	Evercare - Speech Therapy	(7,757.00)	(21,617.00)
560550.000	Evercare - Respiratory Therapy	(1,725.00)	(1,525.00)
560600.000	Evercare - IV Therapy	(504.00)	(6,233.00)
560700.000	Evercare - X-Ray	(1,272.00)	(1,520.00)
560800.000	Evercare - Ancillary C/A	67,202.00	134,245.00
560850.000	Evercare - Lab	(2,045.00)	(11,029.00)
560900.000	Evercare - Contractual Adjustment	12,283.00	9,977.00
580200.000	Tufts - Pharmacy	(11,732.00)	(15,123.00)
580300.000	Tufts - Oxygen	(56.00)	(91.00)
580350.000	Tufts - Equipment Rental	0.00	(68.00)
580400.000	Tufts - Physical Therapy	(10,920.00)	(29,029.00)
580450.000	Tufts - Occupational Therapy	(11,998.00)	(30,125.00)
580500.000	Tufts - Speech Therapy	(3,770.00)	(8,720.00)
580550.000	Tufts - Respiratory Therapy	(350.00)	(575.00)
580600.000	Tufts - IV Therapy	(2,450.00)	(1,460.00)
580700.000	Tufts - Radiology	(402.00)	(1,143.00)
580755.000	Tufts - Ancillary C/A	44,968.00	95,234.00
580850.000	Tufts - Lab	(3,288.00)	(8,901.00)
580900.000	Tufts - Contractual Adjustment	2,036.00	2,484.00
<b>Subtotal : None</b>		<b>(316,285.00)</b>	<b>(276,174.00)</b>
<b>Total [S2L1.5C2]</b>	<b>Ancillary-Medicare Managed Care (Pai</b>	<b>(316,285.00)</b>	<b>(276,174.00)</b>

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

<b>Subgroup : None</b>			
430111.000	Medicaid- Ancillary C/A	66,629.00	38,146.00
430250.000	Pharmacy - Medicaid	(28,836.00)	(27,237.00)
430260.000	Vaccines - Medicaid	0.00	(212.00)
430300.000	Oxygen - Medicaid	(6,419.00)	(1,379.00)
430350.000	Equipment Rental - Medicaid	(1,632.00)	(170.00)
430400.000	Physical Therapy - Medicaid	(6,985.00)	(3,533.00)
430450.000	Occupational Therapy - Medicaid	(3,445.00)	(2,928.00)
430500.000	Speech Therapy - Medicaid	(90.00)	(270.00)
430550.000	Respiratory Therapy - Medicaid	(9,050.00)	(1,300.00)
430600.000	IV Therapy - Medicaid	(1,759.00)	(229.00)
430700.000	Medicaid - X-Ray	(1,855.00)	0.00
430850.000	Medicaid - Lab	(6,558.00)	(888.00)
540250.000	Medicaid Pending - MP - Pharmacy	(5,991.00)	(5,569.00)
540300.000	Medicaid Pending - MP - Oxygen	(28.00)	(168.00)
540350.000	Medicaid Pending - MP - Equipment Ren	(68.00)	(34.00)
540550.000	Medicaid Pending - MP - Respiratory The	(400.00)	(50.00)
540800.000	Medicaid Pending - MP - Ancillary C/A	8,147.00	6,181.00
540850.000	Medicaid Pending - MP - Lab	(1,660.00)	(360.00)
<b>Subtotal : None</b>		<b>0.00</b>	<b>0.00</b>
<b>Total [S2L1.6C2]</b>	<b>Ancillary-MassHealth Fee-for-Service</b>	<b>0.00</b>	<b>0.00</b>

**Group : [S2L1.8C2] Ancillary-Senior Care Options**

<b>Subgroup : None</b>			
415250.000	Pharmacy - Evercare SCO	(1,341.00)	(914.00)
415300.000	Oxygen - Evercare SCO	(2,373.00)	0.00
415350.000	Equipment Rental - Evercare SCO	(408.00)	(102.00)
415500.000	Speech Therapy - Evercare SCO	375.00	(375.00)
415550.000	Respiratory Therapy - Evercare SCO	(1,725.00)	0.00
415650.000	Evercare SCO- Ancillary C/A	7,282.00	1,731.00
415850.000	Evercare SCO - Lab	(1,810.00)	(339.00)
<b>Subtotal : None</b>		<b>0.00</b>	<b>1.00</b>
<b>Total [S2L1.8C2]</b>	<b>Ancillary-Senior Care Options</b>	<b>0.00</b>	<b>1.00</b>

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

**Subgroup : None**

470111.000	Ancillary C/A- Hospice	9,626.00	1,887.00
470250.000	Pharmacy - Hospice	(1,874.00)	(912.00)
470300.000	Oxygen - Hospice	(4,256.00)	(616.00)
470350.000	Equipment Rental - Hospice	(170.00)	(34.00)
470550.000	Respiratory Therapy - Hospice	(2,300.00)	(325.00)
470850.000	Hospice - Lab	(1,026.00)	0.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>0.00</b>
<b>Total [S2L1.14C2]</b>	<b>Ancillary-Veterans Affairs &amp; Other Pul</b>	<b>0.00</b>	<b>0.00</b>

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

**Subgroup : None**

599081.CLA	Federal Stimulus Grant Revenue	0.00	(450,319.00)
599082.CLA	State Stimulus Grant Revenue	(85,584.00)	(1,109,131.00)
<b>Subtotal : None</b>		<b>(85,584.00)</b>	<b>(1,559,450.00)</b>
<b>Total [S2L3.2C1]</b>	<b>Endowment &amp; Other Non Recoverab</b>	<b>(85,584.00)</b>	<b>(1,559,450.00)</b>

**Group : [S2L3.3C1] Laundry Revenue**

**Subgroup : None**

599020.000	Laundry	(3,518.00)	(4,874.00)
<b>Subtotal : None</b>		<b>(3,518.00)</b>	<b>(4,874.00)</b>
<b>Total [S2L3.3C1]</b>	<b>Laundry Revenue</b>	<b>(3,518.00)</b>	<b>(4,874.00)</b>

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

**Subgroup : None**

599030.000	Bad Debt Recovery	(584.00)	(159,932.00)
<b>Subtotal : None</b>		<b>(584.00)</b>	<b>(159,932.00)</b>
<b>Total [S2L3.5C1]</b>	<b>Recovery of Bad Debts</b>	<b>(584.00)</b>	<b>(159,932.00)</b>

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

**Subgroup : None**

400999.000	Medicare A - Prior Year Adjustment	(10,295.00)	(8,728.00)
410999.000	Private - Prior Year Adjustment	(3,875.00)	(116,859.00)
415999.000	Evercare SCO - Prior Year Adjustment	0.00	(4,752.00)
430999.000	Medicaid - Prior Year Adjustment	(98,943.00)	(185,427.00)
435999.000	Prior Year Adjustment - Blue Cross	0.00	(800.00)
450999.000	Fallon - Prior Year Adjustment	0.00	8,037.00
460999.000	Insurance All Inclusive - Prior Year Ad	3,765.00	(25,824.00)
470999.000	Hospice - Prior Year Adjustment	(10,961.00)	(10,205.00)
510999.000	Summit - Prior Year Adjustment	(148.00)	(30,809.00)
530999.000	Senior Whole Health - Prior Year Adjust	0.00	(316.00)
540999.000	Medicaid Pending - MP - Prior Year Adju	112,989.00	145,289.00
560999.000	Evercare - Prior Year Adjustment	4,955.00	0.00
599060.000	Prior Year Adjustment	8,050.00	(232,279.00)
730999.000	Prior Year Adjustment	(44,427.00)	0.00
<b>Subtotal : None</b>		<b>(38,890.00)</b>	<b>(462,673.00)</b>
<b>Total [S2L3.6C1]</b>	<b>Prior Year Retroactive Revenue</b>	<b>(38,890.00)</b>	<b>(462,673.00)</b>

**Group : [S2L3.7C1] Interest Income**

**Subgroup : None**

599050.000	Interest Income	(47,673.00)	(5,038.00)
<b>Subtotal : None</b>		<b>(47,673.00)</b>	<b>(5,038.00)</b>
<b>Total [S2L3.7C1]</b>	<b>Interest Income</b>	<b>(47,673.00)</b>	<b>(5,038.00)</b>

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

**Subgroup : None**

730900.000	Miscellaneous	0.00	(2,763.00)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(2,763.00)</b>
<b>Total [S2L3.9C1]</b>	<b>Administrative &amp; General Recoverable</b>	<b>0.00</b>	<b>(2,763.00)</b>

**Group : [S2L3.11C1] Variable Recoverable Income**

**Subgroup : None**

599010.000	Barber/Beauty	(26,302.00)	(4,122.00)
599015.000	Cable/TV/Phone	(5,564.00)	(7,651.00)
599025.000	Newspaper Income	(5,268.00)	0.00
599040.000	Employee/Guest Purchases	(2,485.00)	(465.00)
599070.000	Charitable Donations	(105,025.00)	(43,615.00)
599080.000	Misc. Income	(30,149.00)	(37,608.00)
599090.000	Small Balance Adjustments	(18.00)	(4.00)
599095.000	Discounts Earned	(2,215.00)	(1,660.00)
730830.000	Education	380.00	10.00
<b>Subtotal : None</b>		<b>(176,646.00)</b>	<b>(95,115.00)</b>
<b>Total [S2L3.11C1]</b>	<b>Variable Recoverable Income</b>	<b>(176,646.00)</b>	<b>(95,115.00)</b>

**Group : [S3L1.1C1] Director of Nurses Salary**

**Subgroup : None**

670100.000	Wages - DON	150,419.00	133,702.00
------------	-------------	------------	------------

<b>Subtotal : None</b>		<b>150,419.00</b>	<b>133,702.00</b>		
<b>Total [S3L1.1C1]</b>	<b>Director of Nurses Salary</b>	<b>150,419.00</b>	<b>133,702.00</b>		
<b>Group : [S3L1.7C1]</b>	<b>Registered Nurses Salaries</b>				
<b>Subgroup : None</b>					
630100.000	Wages - R.N.	612,389.00	407,911.00		
670115.000	Wages - Nursing Supervisor	449,600.00	542,561.00		
<b>Subtotal : None</b>		<b>1,061,989.00</b>	<b>950,472.00</b>		
<b>Total [S3L1.7C1]</b>	<b>Registered Nurses Salaries</b>	<b>1,061,989.00</b>	<b>950,472.00</b>		
<b>Group : [S3L1.11C1]</b>	<b>Registered Nurses Purchased Service Tempory Agency Staff</b>				
<b>Subgroup : None</b>					
670902.000	Agency Cert RN	425,176.00	402,951.00		
<b>Subtotal : None</b>		<b>425,176.00</b>	<b>402,951.00</b>		
<b>Total [S3L1.11C1]</b>	<b>Registered Nurses Purchased Service</b>	<b>425,176.00</b>	<b>402,951.00</b>	425176	0.00
<b>Group : [S3L1.12C1]</b>	<b>Licensed Practical Nurses Salary</b>				
<b>Subgroup : None</b>					
630110.000	Wages - L.P.N.	1,842,048.00	1,714,955.00		
<b>Subtotal : None</b>		<b>1,842,048.00</b>	<b>1,714,955.00</b>		
<b>Total [S3L1.12C1]</b>	<b>Licensed Practical Nurses Salary</b>	<b>1,842,048.00</b>	<b>1,714,955.00</b>		
<b>Group : [S3L1.16C1]</b>	<b>Licensed Practical Nurses Purchased Service Tempory Agency Staff</b>				
<b>Subgroup : None</b>					
670904.000	Agency Cert LPN	389,169.00	637,476.00		
<b>Subtotal : None</b>		<b>389,169.00</b>	<b>637,476.00</b>		
<b>Total [S3L1.16C1]</b>	<b>Licensed Practical Nurses Purchased</b>	<b>389,169.00</b>	<b>637,476.00</b>	389169.42	(0.42)
<b>Group : [S3L1.17C1]</b>	<b>Certified Nurses Aides Salaries</b>				
<b>Subgroup : None</b>					
630120.000	Wages - Aides	2,804,827.00	2,842,808.00		
<b>Subtotal : None</b>		<b>2,804,827.00</b>	<b>2,842,808.00</b>		
<b>Total [S3L1.17C1]</b>	<b>Certified Nurses Aides Salaries</b>	<b>2,804,827.00</b>	<b>2,842,808.00</b>		
<b>Group : [S3L1.21C1]</b>	<b>Certified Nurses Aides Purchased Service Tempory Agency Staff</b>				
<b>Subgroup : None</b>					
670906.000	Agency Cert CNA	605,541.00	364,076.00		
<b>Subtotal : None</b>		<b>605,541.00</b>	<b>364,076.00</b>		
<b>Total [S3L1.21C1]</b>	<b>Certified Nurses Aides Purchased Ser</b>	<b>605,541.00</b>	<b>364,076.00</b>	605541	0.00
<b>Group : [S3L2.1C1]</b>	<b>Administration Salaries</b>				
<b>Subgroup : [S3L2.1C1]</b>	<b>Administrator Salaries</b>				
730100.000	Wages - Administrator	160,404.00	156,500.00		
<b>Subtotal [S3L2.1C1A]</b>	<b>Administrator Salaries</b>	<b>160,404.00</b>	<b>156,500.00</b>		
<b>Total [S3L2.1C1]</b>	<b>Administration Salaries</b>	<b>160,404.00</b>	<b>156,500.00</b>		
<b>Group : [S3L2.7C1]</b>	<b>Clerical Staff Salaries</b>				
<b>Subgroup : None</b>					
730110.000	Wages - General & Administration	479,268.00	462,201.00		
<b>Subtotal : None</b>		<b>479,268.00</b>	<b>462,201.00</b>		
<b>Total [S3L2.7C1]</b>	<b>Clerical Staff Salaries</b>	<b>479,268.00</b>	<b>462,201.00</b>		
<b>Group : [S3L2.10C1]</b>	<b>Clerical Staff Purchased Service</b>				
<b>Subgroup : None</b>					
670850.000	Purchased Services	64,396.00	3,786.00		
730850.000	Purchased Services	32,675.00	36,311.00		
<b>Subtotal : None</b>		<b>97,071.00</b>	<b>40,097.00</b>		
<b>Total [S3L2.10C1]</b>	<b>Clerical Staff Purchased Service</b>	<b>97,071.00</b>	<b>40,097.00</b>		
<b>Group : [S3L2.11C1]</b>	<b>Electronic Data Processing, Payroll &amp; Bookkeeping Services</b>				
<b>Subgroup : None</b>					
730450.000	Data Processing Fees	69,077.00	69,620.00		
<b>Subtotal : None</b>		<b>69,077.00</b>	<b>69,620.00</b>		
<b>Total [S3L2.11C1]</b>	<b>Electronic Data Processing, Payroll &amp;</b>	<b>69,077.00</b>	<b>69,620.00</b>		
<b>Group : [S3L2.12C1]</b>	<b>Office Supplies</b>				
<b>Subgroup : None</b>					
730512.000	Computer Supplies	13,068.00	11,081.00		
730520.000	Software Maintenance	140,089.00	115,505.00		
730670.000	Office Supplies	17,574.00	15,723.00		
730720.000	Small Equipment Purchase	464.00	0.00		
730860.000	Postage	5,755.00	5,032.00		
730880.000	Printing	5,375.00	4,900.00		
730910.000	Service Charges - Bank	451.00	1,261.00		
730920.000	Bank Reconciliation Adjustments	0.00	7,201.00		
<b>Subtotal : None</b>		<b>182,776.00</b>	<b>160,703.00</b>		
<b>Total [S3L2.12C1]</b>	<b>Office Supplies</b>	<b>182,776.00</b>	<b>160,703.00</b>		



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

**Subgroup : None**

720500.000	Telephone	67,659.00	66,628.00
720544.000	Cellular Phones	5,013.00	4,916.00
<b>Subtotal : None</b>		<b>72,672.00</b>	<b>71,544.00</b>
<b>Total [S3L2.13C1]</b>	<b>Telecommunications (e.g. Internet &amp; F</b>	<b>72,672.00</b>	<b>71,544.00</b>

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

**Subgroup : None**

670820.000	Travel & Seminar	480.00	0.00
720820.000	Travel & Seminars	0.00	90.00
730820.000	Travel & Seminar	864.00	1,849.00
800820.000	Travel & Seminars	90.00	0.00
<b>Subtotal : None</b>		<b>1,434.00</b>	<b>1,939.00</b>
<b>Total [S3L2.15C1]</b>	<b>Travel, Conventions &amp; Meetings</b>	<b>1,434.00</b>	<b>1,939.00</b>

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

**Subgroup : None**

730508.000	Help Wanted	17,615.00	24,019.00
<b>Subtotal : None</b>		<b>17,615.00</b>	<b>24,019.00</b>
<b>Total [S3L2.16C1]</b>	<b>Advertising: Help Wanted</b>	<b>17,615.00</b>	<b>24,019.00</b>

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

**Subgroup : None**

610810.000	Dues & Subscriptions	7,738.00	740.00
670810.000	Dues And Subscriptions	146.00	0.00
730810.000	Dues & Subscriptions	22,271.00	20,389.00
730870.000	Licenses	4,883.00	13,159.00
<b>Subtotal : None</b>		<b>35,038.00</b>	<b>34,288.00</b>
<b>Total [S3L2.17C1]</b>	<b>Licenses &amp; Dues: Patient Care Related</b>	<b>35,038.00</b>	<b>34,288.00</b>

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

**Subgroup : None**

730440.000	Accounting Fees	57,051.00	57,000.00
<b>Subtotal : None</b>		<b>57,051.00</b>	<b>57,000.00</b>
<b>Total [S3L2.19C1]</b>	<b>Accounting Services (not related to A</b>	<b>57,051.00</b>	<b>57,000.00</b>

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

**Subgroup : None**

730526.000	Business Insurance	105,332.00	98,880.00
<b>Subtotal : None</b>		<b>105,332.00</b>	<b>98,880.00</b>
<b>Total [S3L2.20C1]</b>	<b>Insurance: Malpractice &amp; General Liat</b>	<b>105,332.00</b>	<b>98,880.00</b>

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

**Subgroup : None**

730280.000	Unemployment	15,043.00	19,071.00
<b>Subtotal : None</b>		<b>15,043.00</b>	<b>19,071.00</b>
<b>Total [S3L2.21C1]</b>	<b>Insurance: Dept of Unemployment As</b>	<b>15,043.00</b>	<b>19,071.00</b>

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

**Subgroup : None**

3197B	Fundraising Expense - CLA	46,900.00	47,865.00
730410.000	Donations	0.00	300.00
730460.000	Professional Fees	95.00	0.00
730580.000	Taxes - General	31,611.00	30,758.00
730760.000	Late Fees	20.00	0.00
<b>Subtotal : None</b>		<b>78,626.00</b>	<b>78,923.00</b>
<b>Total [S3L2.22C1]</b>	<b>Other A &amp; G Expenses</b>	<b>78,626.00</b>	<b>78,923.00</b>

**Group : [S3L2B.1C1] Advertising Marketing**

**Subgroup : None**

730510.000	Advertising	8,754.00	6,786.00
<b>Subtotal : None</b>		<b>8,754.00</b>	<b>6,786.00</b>
<b>Total [S3L2B.1C1]</b>	<b>Advertising Marketing</b>	<b>8,754.00</b>	<b>6,786.00</b>

**Group : [S3L2B.6C1] Legal: Other**

**Subgroup : None**

730430.000	Legal Fees	13,308.00	11,064.00
<b>Subtotal : None</b>		<b>13,308.00</b>	<b>11,064.00</b>
<b>Total [S3L2B.6C1]</b>	<b>Legal: Other</b>	<b>13,308.00</b>	<b>11,064.00</b>

**Group : [S3L2B.8C1] Management Company Fees**

**Subgroup : None**

730432.000	Management Fees	379,980.00	379,980.00
<b>Subtotal : None</b>		<b>379,980.00</b>	<b>379,980.00</b>
<b>Total [S3L2B.8C1]</b>	<b>Management Company Fees</b>	<b>379,980.00</b>	<b>379,980.00</b>

**Group : [S3L2B.14C1]Bad Debt Expenses**

**Subgroup : None**

730540.000	Bad Debt Expense	180,059.00	209,336.00
<b>Subtotal : None</b>		<b>180,059.00</b>	<b>209,336.00</b>
<b>Total [S3L2B.14C1]</b>	<b>Bad Debt Expenses</b>	<b>180,059.00</b>	<b>209,336.00</b>

**Group : [S3L2B.15C1] User Fee Assessment**

<b>Subgroup : None</b>			
430270.000	User Fee Assessment	1,106,277.00	996,104.00
<b>Subtotal : None</b>		<b>1,106,277.00</b>	<b>996,104.00</b>
<b>Total [S3L2B.15C1]</b>	<b>User Fee Assessment</b>	<b>1,106,277.00</b>	<b>996,104.00</b>

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

<b>Subgroup : None</b>			
670126.000	Wages - Staff Development	94,841.00	37,152.00
<b>Subtotal : None</b>		<b>94,841.00</b>	<b>37,152.00</b>
<b>Total [S3L3.1C1]</b>	<b>Staff Development Coordinator Salaries</b>	<b>94,841.00</b>	<b>37,152.00</b>

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

<b>Subgroup : None</b>			
720110.000	Wages - Plant & Maintenance	102,479.00	108,680.00
<b>Subtotal : None</b>		<b>102,479.00</b>	<b>108,680.00</b>
<b>Total [S3L3.5C1]</b>	<b>Plant Operations: Salaires</b>	<b>102,479.00</b>	<b>108,680.00</b>

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

<b>Subgroup : None</b>			
720537.000	Medical Waste	1,140.00	1,109.00
720540.000	Trash Removal	51,670.00	43,041.00
720542.000	Exterminating	4,033.00	1,575.00
720550.000	Service Contracts	35,011.00	25,517.00
720695.000	Landscaping & Snow Removal	38,867.00	43,407.00
720850.000	Purchased Services	30,869.00	23,120.00
<b>Subtotal : None</b>		<b>161,590.00</b>	<b>137,769.00</b>
<b>Total [S3L3.8C1]</b>	<b>Plant Operations: Purchased Service</b>	<b>161,590.00</b>	<b>137,769.00</b>

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

<b>Subgroup : None</b>			
670720.000	Small Equipment Purchased	5,181.00	3,640.00
720660.000	Plant Repair & Maintenance	101,789.00	62,106.00
720670.000	Supplies	60,008.00	42,699.00
720720.000	Small Equipment Purchase	3,502.00	270.00
720901.000	Covid - Supplies	9,138.00	7,122.00
<b>Subtotal : None</b>		<b>179,618.00</b>	<b>115,837.00</b>
<b>Total [S3L3.9C1]</b>	<b>Plant Operations: Supplies &amp; Expenses</b>	<b>179,618.00</b>	<b>115,837.00</b>

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

<b>Subgroup : None</b>			
720510.000	Gas	97,801.00	81,032.00
720520.000	Electricity	124,474.00	165,552.00
720530.000	Water/Sewer	77,460.00	62,441.00
<b>Subtotal : None</b>		<b>299,735.00</b>	<b>309,025.00</b>
<b>Total [S3L3.10C1]</b>	<b>Plant Operatins: Utilities</b>	<b>299,735.00</b>	<b>309,025.00</b>

**Group : [S3L3.13C1] Dietician: Salaries**

<b>Subgroup : None</b>			
5233CLA	Dietician Salary	72,111.26	82,356.00
<b>Subtotal : None</b>		<b>72,111.26</b>	<b>82,356.00</b>
<b>Total [S3L3.13C1]</b>	<b>Dietician: Salaries</b>	<b>72,111.26</b>	<b>82,356.00</b>

**Group : [S3L3.18C1] Dietary: Salaries**

<b>Subgroup : None</b>			
690110.000	Wages - Dietary	500,940.74	499,612.00
<b>Subtotal : None</b>		<b>500,940.74</b>	<b>499,612.00</b>
<b>Total [S3L3.18C1]</b>	<b>Dietary: Salaries</b>	<b>500,940.74</b>	<b>499,612.00</b>

**Group : [S3L3.21C1] Dietary: Food**

<b>Subgroup : None</b>			
690680.000	Food Supplements	19,108.00	18,567.00
690690.000	Raw Food	431,069.00	414,267.00
<b>Subtotal : None</b>		<b>450,177.00</b>	<b>432,834.00</b>
<b>Total [S3L3.21C1]</b>	<b>Dietary: Food</b>	<b>450,177.00</b>	<b>432,834.00</b>

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

<b>Subgroup : None</b>			
690825.000	Dietary Consultant	16,604.00	1,983.00
<b>Subtotal : None</b>		<b>16,604.00</b>	<b>1,983.00</b>
<b>Total [S3L3.22C1]</b>	<b>Dietary: Purchased Service</b>	<b>16,604.00</b>	<b>1,983.00</b>

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

<b>Subgroup : None</b>			
690660.000	Chemicals	8,427.00	8,515.00

690670.000	Supplies (Non-Food)	26,500.00	24,615.00
690720.000	Small Equipment Purchase	4,862.00	5,299.00
690860.000	Dietary Function	1,613.00	663.00
<b>Subtotal : None</b>		<b>41,402.00</b>	<b>39,092.00</b>
<b>Total [S3L3.23C1]</b>	<b>Dietary: Supplies &amp; Expenses</b>	<b>41,402.00</b>	<b>39,092.00</b>

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

<b>Subgroup : [S3L3.24C]Housekeeping Salries</b>			
710110.000	Wages - Housekeeping	298,943.00	292,511.00
<b>Subtotal [S3L3.24C1A]Housekeeping Salries</b>		<b>298,943.00</b>	<b>292,511.00</b>

**Subgroup : [S3L3.24C]Laundry Salaries**

700110.000	Wages - Laundry	144,561.00	146,566.00
<b>Subtotal [S3L3.24C1E]Laundry Salaries</b>		<b>144,561.00</b>	<b>146,566.00</b>

<b>Total [S3L3.24C1]</b>	<b>Housekeeping / Laundry: Salaries</b>	<b>443,504.00</b>	<b>439,077.00</b>
--------------------------	---	-------------------	-------------------

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

<b>Subgroup : [S3L3.27C]Housekeeping Purchased Service</b>			
710500.000	Service Contracts	34,919.00	34,058.00
<b>Subtotal [S3L3.27C1A]Housekeeping Purchased Service</b>		<b>34,919.00</b>	<b>34,058.00</b>

**Subgroup : [S3L3.27C]Laundry Purchased Service**

700500.000	Service Contracts	34,919.00	34,058.00
<b>Subtotal [S3L3.27C1E]Laundry Purchased Service</b>		<b>34,919.00</b>	<b>34,058.00</b>

**Subgroup : None**

690850.000	Purchased Services	676.00	611.00
<b>Subtotal : None</b>		<b>676.00</b>	<b>611.00</b>
<b>Total [S3L3.27C1]</b>	<b>Housekeeping / Laundry: Purchased</b>	<b>70,514.00</b>	<b>68,727.00</b>

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

<b>Subgroup : [S3L3.28C]Housekeeping Supplies &amp; Expenses</b>			
710660.000	Chemicals	22,053.00	21,881.00
710670.000	Supplies	40,825.00	40,118.00
710720.000	Small Equipment Purchase	0.00	284.00
710901.000	Covid - Supplies	9,973.00	10,158.00
<b>Subtotal [S3L3.28C1A]Housekeeping Supplies &amp; Expenses</b>		<b>72,851.00</b>	<b>72,441.00</b>

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

700660.000	Chemicals	15,050.00	10,228.00
700670.000	Supplies	552.00	864.00
<b>Subtotal [S3L3.28C1E]Laundry Supplies &amp; Expense</b>		<b>15,602.00</b>	<b>11,092.00</b>

<b>Total [S3L3.28C1]</b>	<b>Housekeeping / Laundry: Supplies &amp;</b>	<b>88,453.00</b>	<b>83,533.00</b>
--------------------------	---	------------------	------------------

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

<b>Subgroup : None</b>			
700690.000	Linen	14,333.00	15,237.00
<b>Subtotal : None</b>		<b>14,333.00</b>	<b>15,237.00</b>
<b>Total [S3L3.29C1]</b>	<b>Housekeeping / Laundry: Linen &amp; Bed</b>	<b>14,333.00</b>	<b>15,237.00</b>

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

<b>Subgroup : None</b>			
670118.000	Wages - MMQ Nurse	27,479.00	71,986.00
<b>Subtotal : None</b>		<b>27,479.00</b>	<b>71,986.00</b>
<b>Total [S3L3.31C1]</b>	<b>Quality Assurance (QA) Professional:</b>	<b>27,479.00</b>	<b>71,986.00</b>

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

<b>Subgroup : None</b>			
670122.000	Wages - Central Supply Clerk	98,233.00	73,492.00
670124.000	Wages - Ward Clerk	84,168.00	66,278.00
670128.000	Wages - Medical Records	40,523.00	38,524.00
<b>Subtotal : None</b>		<b>222,924.00</b>	<b>178,294.00</b>
<b>Total [S3L3.36C1]</b>	<b>Unit Clerks &amp; Medical Records: Salari</b>	<b>222,924.00</b>	<b>178,294.00</b>

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

<b>Subgroup : [S3L3.40C]MDS Salaries</b>			
670120.000	Wages - MDS	284,839.00	250,174.00
<b>Subtotal [S3L3.40C1E]MDS Salaries</b>		<b>284,839.00</b>	<b>250,174.00</b>
<b>Total [S3L3.40C1]</b>	<b>Mgmt. Minute Questionnaire (MMQ) E</b>	<b>284,839.00</b>	<b>250,174.00</b>

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

<b>Subgroup : None</b>			
620110.000	Wages - Social Services	378,241.00	368,122.00
<b>Subtotal : None</b>		<b>378,241.00</b>	<b>368,122.00</b>
<b>Total [S3L3.48C1]</b>	<b>Social Service Worker: Salaries</b>	<b>378,241.00</b>	<b>368,122.00</b>

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

<b>Subgroup : None</b>			
620160.000	Social Service Consultant	16,738.00	43,323.00
620850.000	Purchased Services	924.00	174.00
<b>Subtotal : None</b>		<b>17,662.00</b>	<b>43,497.00</b>
<b>Total [S3L3.51C1] Social Service Worker: Purchased Ser</b>		<b>17,662.00</b>	<b>43,497.00</b>

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

<b>Subgroup : None</b>			
800100.000	Wages - Physical Therapist	472,964.00	437,206.00
810100.000	Wages - Occupational Therapist	333,731.00	294,660.00
820100.000	Wages - Speech Therapist	190,551.00	143,156.00
830100.000	Wages - Respiratory Therapist	69,506.00	49,551.00
<b>Subtotal : None</b>		<b>1,066,752.00</b>	<b>924,573.00</b>
<b>Total [S3L3.60C1] Direct Restorative Therapy: Salaries</b>		<b>1,066,752.00</b>	<b>924,573.00</b>

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

<b>Subgroup : None</b>			
800950.000	Purchased Services	570.00	0.00
830950.000	Purchased Service	0.00	6,531.00
<b>Subtotal : None</b>		<b>570.00</b>	<b>6,531.00</b>
<b>Total [S3L3.62C1] Direct Restorative Therapy: Consultar</b>		<b>570.00</b>	<b>6,531.00</b>

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

<b>Subgroup : None</b>			
610110.000	Wages - Activities	251,704.00	198,940.00
<b>Subtotal : None</b>		<b>251,704.00</b>	<b>198,940.00</b>
<b>Total [S3L3.64C1] Recreational Therapy/Activities: Salar</b>		<b>251,704.00</b>	<b>198,940.00</b>

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

<b>Subgroup : None</b>			
610850.000	Purchased Services	1,648.00	2,666.00
<b>Subtotal : None</b>		<b>1,648.00</b>	<b>2,666.00</b>
<b>Total [S3L3.67C1] Recreational Therapy/Activities: Purcl</b>		<b>1,648.00</b>	<b>2,666.00</b>

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

<b>Subgroup : None</b>			
610650.000	Supplies	4,548.00	1,909.00
610660.000	Entertainment	3,920.00	2,990.00
610900.000	Other	338.00	0.00
620900.000	Other	647.00	1,444.00
<b>Subtotal : None</b>		<b>9,453.00</b>	<b>6,343.00</b>
<b>Total [S3L3.68C1] Recreational Therapy/Activities: Supp</b>		<b>9,453.00</b>	<b>6,343.00</b>

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

<b>Subgroup : None</b>			
720840.000	Mileage Reimbursement	766.00	975.00
730538.000	Covid Testing	0.00	213,345.00
730750.000	Barber/Beauty Expense	22,403.00	0.00
730840.000	Mileage Reimbursement	55.00	307.00
<b>Subtotal : None</b>		<b>23,224.00</b>	<b>214,627.00</b>
<b>Total [S3L3.78C1] Travel: Motor Vehicle Expense</b>		<b>23,224.00</b>	<b>214,627.00</b>

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

<b>Subgroup : None</b>			
610830.000	Education	425.00	0.00
620830.000	Education	185.00	0.00
670830.000	Education	1,690.00	1,825.00
690830.000	Education	170.00	248.00
800830.000	Education	145.00	0.00
810830.000	Education	35.00	0.00
820830.000	Education	70.00	0.00
830830.000	Education	0.00	550.00
<b>Subtotal : None</b>		<b>2,720.00</b>	<b>2,623.00</b>
<b>Total [S3L3.80C1] Variable Job Related Education</b>		<b>2,720.00</b>	<b>2,623.00</b>

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

<b>Subgroup : None</b>			
670130.000	Medical Director	54,000.00	55,500.00
<b>Subtotal : None</b>		<b>54,000.00</b>	<b>55,500.00</b>
<b>Total [S3L3.82C1] Physician Services: Medical Director</b>		<b>54,000.00</b>	<b>55,500.00</b>

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

<b>Subgroup : None</b>			
730533.000	Employee Physicals	850.00	3,270.00
<b>Subtotal : None</b>		<b>850.00</b>	<b>3,270.00</b>
<b>Total [S3L3.85C1] Physician Services: Employee Physic</b>		<b>850.00</b>	<b>3,270.00</b>

**Group : [S3L3.87C1] Legend Drugs**

Subgroup : None			
670250.000	Vaccines	5,442.00	3,372.00
850660.000	Rx Med A	100,511.00	99,064.00
850662.000	IV Therapy Med A	15,927.00	6,364.00
850670.000	Rx - Insurance	135,685.00	129,778.00
850690.000	IV Therapy - Insurance	12,139.00	9,447.00
850692.000	Rx - Medicaid	17,216.00	16,799.00
860660.000	Medicare A- Consolidated Billing	8,087.00	5,429.00
860906.000	Oxygen	16,982.00	23,659.00
860908.000	Radiology Med A	7,166.00	6,308.00
860910.000	Lab Med A	8,401.00	7,935.00
860912.000	Ambulance	47,690.00	10,443.00
860950.000	Radiology - Insurance	10,666.00	9,140.00
860960.000	Lab - Insurance	73,448.00	59,877.00
Subtotal : None		459,360.00	387,615.00
Total [S3L3.87C1] Legend Drugs		459,360.00	387,615.00

Group : [S3L3.89C1] House Supplies Not Resold			
Subgroup : None			
620650.000	Supplies	0.00	152.00
670600.000	Supplies (Non-Medical)	6,362.00	2,099.00
800670.000	Supplies	12,285.00	11,486.00
810670.000	Supplies	2,221.00	1,794.00
830670.000	Respiratory Supplies	5,062.00	7,010.00
830901.000	Respiratory Covid Supplies	0.00	688.00
860901.000	Covid - Supplies	74,277.00	94,623.00
860902.000	Medical Supplies	314,894.00	321,016.00
860904.000	Enteral And Parental Supplies	22,168.00	15,057.00
Subtotal : None		437,269.00	453,925.00
Total [S3L3.89C1]	House Supplies Not Resold	437,269.00	453,925.00

Group : [S3L3.92C1] Pharmacy Consultant			
Subgroup : None			
850050.000	Pharmacy Consultant	4,256.00	3,832.00
Subtotal : None		4,256.00	3,832.00
Total [S3L3.92C1] Pharmacy Consultant		4,256.00	3,832.00

Group : [S3L4.1C1] Depreciaton			
Subgroup : [S3L4.1C1] Building Depreciation			
870120.000	Building	209,476.00	209,343.00
Subtotal [S3L4.1C1A] Building Depreciation		209,476.00	209,343.00

Subgroup : [S3L4.1C] Improvements Depreciation			
870110.000	Land Improvements	19,486.00	18,728.00
870130.000	Building Improvements	79,964.00	75,850.00
Subtotal [S3L4.1C1B] Improvements Depreciation		99,450.00	94,578.00

Subgroup : [S3L4.1C] Equipment Depreciation			
870150.000	FF & E	101,598.00	95,475.00
870160.000	Computer Hardware	31,573.00	26,830.00
Subtotal [S3L4.1C1C] Equipment Depreciation		133,171.00	122,305.00

Subgroup : [S3L4.1C1] Software Depreciaton			
870170.000	Computer Software	2,654.00	2,237.00
Subtotal [S3L4.1C1D] Software Depreciaton		2,654.00	2,237.00

Subgroup : None			
Subtotal : None		0.00	0.00
Total [S3L4.1C1]	Depreciaton	444,751.00	428,463.00

Group : [S3L4.2C1] Long Term Interest Expense SNF-CR			
Subgroup : None			
870180.000	Amortization	6,730.00	6,730.00
880100.000	Interest Bonds	298,014.00	308,986.00
Subtotal : None		304,744.00	315,716.00
Total [S3L4.2C1]	Long Term Interest Expense SNF-CR	304,744.00	315,716.00

Group : [S3L4.6C1] Building Insurance Expense-SNF-CR			
Subgroup : None			
730530.000	Insurance	153,963.00	153,466.00
Subtotal : None		153,963.00	153,466.00
Total [S3L4.6C1]	Building Insurance Expense-SNF-CR	153,963.00	153,466.00

Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR			
Subgroup : None			
730582.000	Taxes - Real Estate	80,119.00	101,438.00
Subtotal : None		80,119.00	101,438.00
Total [S3L4.8C1]	Real Estate Tax Expense-SNF-CR	80,119.00	101,438.00

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

**Subgroup : None**

670400.000	Equipment Rental (Medical)	4,492.00	3,308.00
670700.000	Equipment Rental (Non-Medical)	0.00	626.00
720700.000	Equipment Rental	10,880.00	10,816.00
730700.000	Equipment Rental	12,836.00	14,644.00
<b>Subtotal : None</b>		<b>28,208.00</b>	<b>29,394.00</b>
<b>Total [S3L4.12C1]</b>	<b>Other Fixed Cost Expense-SNF-CR</b>	<b>28,208.00</b>	<b>29,394.00</b>

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

**Subgroup : None**

730300.000	Group Insurance	708,546.00	742,795.00
730522.000	Group Dental	123.00	(1,313.00)
730524.000	Group Life Insurance	862.00	1,446.00
730534.000	Taxes - MA Universal Health Tax	8,379.00	11,501.00
730552.000	Fines & Penalties	13,039.00	13,754.00
<b>Subtotal : None</b>		<b>730,949.00</b>	<b>768,183.00</b>
<b>Total [CLA-53.01]</b>	<b>LA-Group Health/Life</b>	<b>730,949.00</b>	<b>768,183.00</b>

**Group : [CLA-53.03] LA-Employee Benefits**

**Subgroup : None**

690400.000	Uniform Expense	0.00	334.00
730400.000	Uniform Expense	470.00	0.00
730452.000	Cori Checks	3,251.00	2,903.00
730532.000	Employee Fringe Benefits	50,041.00	35,171.00
<b>Subtotal : None</b>		<b>53,762.00</b>	<b>38,408.00</b>
<b>Total [CLA-53.03]</b>	<b>LA-Employee Benefits</b>	<b>53,762.00</b>	<b>38,408.00</b>

**Group : [CLA-53.04] LA-Payroll Taxes**

**Subgroup : None**

730200.000	Payroll Taxes	716,480.00	679,202.00
<b>Subtotal : None</b>		<b>716,480.00</b>	<b>679,202.00</b>
<b>Total [CLA-53.04]</b>	<b>LA-Payroll Taxes</b>	<b>716,480.00</b>	<b>679,202.00</b>

**Group : [CLA-53.05] LA-Workers Comp**

**Subgroup : None**

730250.000	Workers Compensation	337,315.00	323,153.00
<b>Subtotal : None</b>		<b>337,315.00</b>	<b>323,153.00</b>
<b>Total [CLA-53.05]</b>	<b>LA-Workers Comp</b>	<b>337,315.00</b>	<b>323,153.00</b>

**Group : [9999] Not Used**

**Subgroup : None**

3197A	Fundraising Expense Offset - CLA	0.00	(47,865.00)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(47,865.00)</b>
<b>Total [9999]</b>	<b>Not Used</b>	<b>0.00</b>	<b>(47,865.00)</b>

<b>NET (INCOME) LOSS</b>	<b>0.00</b>	<b>0.00</b>
--------------------------	-------------	-------------

<b>Sum of Account Groups</b>	<b>0.00</b>	<b>0.00</b>
------------------------------	-------------	-------------

Tickmarks

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

---

{p}

{q}

{r}

{s}

{t}

{u}

{v}

{w}

{x}

{y}

{z}