

Account	Description	Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
100060-12-00	Cash-Operating-DAISA	A	373.72	1,527.48	-	1,901.20
100100-12-00	Cash - Operating	A	(64,532.38)	72,651.04	-	8,118.66
100150-12-00	Cash - Payroll	A	331.11	-	40.60	290.51
110000-13-00	A/R - Private	A	(107,085.07)	-	36,578.84	(143,663.91)
110000-13-00	A/R - Medicaid	A	204,381.66	50,447.43	-	254,829.09
112000-13-00	A/R - Medicaid Patient Liability	A	(203,876.23)	-	52,142.04	(256,018.27)
113000-13-00	A/R - Medicare Part A	A	52,201.18	-	25,759.39	26,441.79
114000-13-00	A/R - Medicare Part B	A	4,114.62	3,294.16	-	7,408.78
115000-13-00	A/R - Co-Insurance Part A Private	A	7,358.47	-	4,977.10	2,381.37
115000-13-00	A/R - Co-Insurance Part A Private	A	(88.51)	1,768.68	-	1,680.17
116000-13-00	A/R - Co-Insurance Part B Private	A	381,749.91	49,824.76	-	431,574.67
117000-13-00	A/R - Managed Care	A	31,524.99	33,721.84	-	65,246.83
118000-13-00	A/R - Insurance	A	(62,657.12)	27,835.12	-	(34,822.00)
119300-13-00	A/R - Hospice	A	(62,657.12)	27,835.12	-	(34,822.00)
119330-13-00	A/R - Cable Television	A	(54.00)	-	-	(54.00)
120000-13-00	A/R - Allowance For Bad Debt	A	(111,809.00)	18,269.80	-	(93,539.20)
154010-15-00	Prepaid - Lease Deposits	A	30,000.00	-	-	30,000.00
161000-16-00	Building	A	11,223.33	-	-	11,223.33
162000-16-00	Furniture Fixture & Equipment	A	80,207.35	-	-	80,207.35
162500-16-00	Computer Hardware	A	5,927.25	-	-	5,927.25
165000-16-00	Accum. Dep. - Building	A	(7,243.19)	-	561.16	(7,804.35)
166000-16-00	Accum. Dep. - FF&E	A	(80,207.35)	-	-	(80,207.35)
166500-16-00	Accum. Dep. - Computer Hardware	A	(1,975.75)	-	1,975.75	(3,951.50)
200100-21-00	Accounts Payable	L	(187,304.94)	126,341.36	-	(60,963.58)
200200-21-00	Accrued Accounts Payable	L	(89,257.36)	-	73,663.93	(162,921.29)
200990-21-00	A/P Suspense	L	-	-	1,527.52	(1,527.52)
201200-21-00	State Withholding	L	(456.00)	-	-	(456.00)
202000-21-00	Accrued Wages	L	(97,095.64)	-	22,992.20	(120,087.84)
202050-21-00	Accrued Vacation (PTO)	L	(178,690.31)	-	18,530.10	(197,220.41)
202150-21-00	Accrued Payroll Taxes	L	(21,097.63)	11,910.91	-	(9,186.72)
250280-22-00	Distributions	L	620,000.00	-	620,000.00	-
252070-22-00	Due To/From Assisted Living	L	554,880.43	940,644.12	-	1,495,524.55
301000-30-00	Capital Stock	Q	(2,000.00)	-	-	(2,000.00)
308000-30-00	Retained Earnings	Q	(768,843.54)	620,000.00	-	(148,843.54)
400100-40-00	Medicare A - Room And Board	R	-	-	35,640.00	(35,640.00)
400250-40-00	Medicare A - Pharmacy	R	-	-	986.74	(986.74)
400400-40-00	Medicare A - Physical Therapy	R	-	-	8,240.14	(8,240.14)
400450-40-00	Medicare A - Occupational Therapy	R	-	-	4,735.71	(4,735.71)
400500-40-00	Medicare A - Speech Therapy	R	-	-	1,333.17	(1,333.17)
400700-40-00	Medicare A - X-Ray	R	-	-	144.00	(144.00)
400850-40-00	Medicare A - Lab	R	-	-	74.27	(74.27)
400900-40-00	Medicare A - Contractual Adjustment	R	-	-	15,906.33	(15,906.33)
410100-41-00	Private - Room And Board	R	-	-	1,898,465.00	(1,898,465.00)
410200-41-00	Private - Medical Supplies	R	-	-	185.12	(185.12)
410250-41-00	Private - Pharmacy	R	-	-	288.65	(288.65)
410260-41-00	Private - Vaccines	R	-	-	17.42	(17.42)
410400-41-00	Private - Physical Therapy	R	-	-	632.46	(632.46)
410450-41-00	Private - Occupational Therapy	R	-	-	474.75	(474.75)
410900-41-00	Private - Contractual Adjustment	R	-	-	218.78	(218.78)
410999-41-00	Private - Prior Year Adjustment	R	-	-	1,270.25	(1,270.25)
430100-43-00	Medicaid - Room And Board	R	-	-	1,927,647.27	(1,927,647.27)
430125-43-00	Medicaid Covid - Add On	R	-	-	173,581.14	(173,581.14)
430250-43-00	Medicaid - Pharmacy	R	-	-	100.53	(100.53)
430400-43-00	Medicaid - Physical Therapy	R	-	-	481.85	(481.85)
430450-43-00	Medicaid - Occupational Therapy	R	-	-	674.46	(674.46)
430850-43-00	Medicaid - Lab	R	-	-	-	(45.87)
430900-43-00	Medicaid - Contractual Adjustment	R	-	-	251,704.82	(251,704.82)

435400-44-00	Medical Special Care - Physical Therapy	R	-	-	158.25	(158.25)
450100-45-00	Managed Care - Room And Board	R	-	-	1,558,485.68	(1,558,485.68)
450400-45-00	Managed Care - Physical Therapy	R	-	-	7,073.98	(7,073.98)
450450-45-00	Managed Care - Occupational Therapy	R	-	-	1,776.92	(1,776.92)
450900-45-00	Managed Care - Contractual Adjustment	R	-	-	128,977.38	128,977.38
450999-45-00	Managed Care - Prior Year Adjustment	R	-	-	-	-
460100-46-00	Insurance - Room And Board	R	-	-	9,240.00	(9,240.00)
460250-46-00	Insurance - Pharmacy	R	-	-	43,335.00	(43,335.00)
460400-46-00	Insurance - Physical Therapy	R	-	-	2,849.11	(2,849.11)
460450-46-00	Insurance - Occupational Therapy	R	-	-	7,324.53	(7,324.53)
460850-46-00	Insurance - Lab	R	-	-	4,581.56	(4,581.56)
460900-46-00	Insurance - Contractual Adjustment	R	-	-	304.46	(304.46)
470100-47-00	Hospice - Room And Board	R	-	-	11,450.25	11,450.25
470900-47-00	Hospice - Contractual Adjustment	R	-	-	382,112.73	(382,112.73)
500260-50-00	Medicare B - Vaccines	R	-	-	52,238.36	52,238.36
500400-50-00	Medicare B - Physical Therapy	R	-	-	2,865.56	(2,865.56)
500450-50-00	Medicare B - Occupational Therapy	R	-	-	58,753.94	(58,753.94)
500500-50-00	Medicare B - Speech Therapy	R	-	-	3,733.17	(3,733.17)
500850-50-00	Medicare B - Lab	R	-	-	99.31	(99.31)
500900-50-00	Medicare B - Contractual Adjustment	R	-	-	45,115.61	45,115.61
505260-55-00	Managed Care B - Vaccines	R	-	-	1,232.72	(1,232.72)
505400-55-00	Managed Care B - Physical Therapy	R	-	-	22,299.26	(22,299.26)
505450-55-00	Managed Care B - Occupational Therapy	R	-	-	22,299.26	(22,299.26)
505500-55-00	Managed Care B - Speech Therapy	R	-	-	266.76	(266.76)
505850-55-00	Managed Care B - Lab	R	-	-	51.33	51.33
505900-55-00	Managed Care B - Contractual Adjustment	R	-	-	7,742.22	7,742.22
506260-56-00	Insurance B - Vaccines	R	-	-	17.42	17.42
506400-56-00	Insurance B - Physical Therapy	R	-	-	9,210.81	(9,210.81)
506450-56-00	Insurance B - Occupational Therapy	R	-	-	5,060.02	(5,060.02)
506500-56-00	Insurance B - Speech Therapy	R	-	-	3,783.91	(3,783.91)
595130-58-00	Assisted Living - Nursing Services	R	-	-	9,817.00	(9,817.00)
599015-59-00	Cable/TV/Phone	R	-	-	7,657.00	(7,657.00)
599050-59-00	Interest Income	R	-	-	-	-
599080-59-00	Misc. Income	R	-	-	27,619.08	(27,619.08)
599084-59-00	Employee Covid Test	R	-	-	606,217.54	(606,217.54)
599090-59-00	Small Balance Adjustments	R	-	-	2.37	2.37
610110-61-00	Wages - Regular-Activities-Skilled Unit	X	-	-	102,982.10	102,982.10
610160-61-00	Payroll Taxes - Activities-Skilled Unit	X	-	-	8,401.85	8,401.85
610660-61-00	Supplies-Activities-Skilled Unit	X	-	-	2,398.99	2,398.99
610660-61-00	Entertainment-Activities SNF	X	-	-	2,970.00	2,970.00
620110-62-00	Wages - Regular-Soc. Services	X	-	-	62,849.31	62,849.31
620160-62-00	Payroll Taxes - Social Services	X	-	-	4,777.68	4,777.68
620810-62-00	Dues & Subscriptions	X	-	-	200.00	200.00
630100-63-00	Wages - R.N.-Skilled Unit	X	-	-	315,502.67	315,502.67
630110-63-00	Wages - L.P.N.-Skilled Unit	X	-	-	565,546.06	565,546.06
630120-63-00	Wages - Aides-Skilled Unit	X	-	-	761,496.17	761,496.17
630165-63-00	Payroll Taxes- Nursing	X	-	-	133,313.13	133,313.13
630310-63-00	Agency R.N.	X	-	-	65,161.44	65,161.44
630330-63-00	Agency L.P.N.	X	-	-	290,854.16	290,854.16
630330-63-00	Agency Aides	X	-	-	171,042.90	171,042.90
630340-63-00	Medical Director	X	-	-	24,000.00	24,000.00
630610-63-00	Supplies (Medical)	X	-	-	88,981.35	88,981.35
630620-63-00	Supplies - Covid Nursing	X	-	-	161.40	161.40
630830-63-00	Education - Nursing	X	-	-	17,067.64	17,067.64
640320-64-00	Agency L.P.N.	X	-	-	3,705.88	3,705.88
670100-67-00	Wages - DON	X	-	-	126,642.61	126,642.61
670160-67-00	Payroll Taxes - Director Of Nursing	X	-	-	10,027.51	10,027.51
680830-68-00	Education	X	-	-	480.00	480.00
690110-69-00	Wages - Labor-Dietary	X	-	-	278,272.87	278,272.87
690167-69-00	Food Service Management Monthly Fee	X	-	-	18,333.36	18,333.36
690660-69-00	Chemicals	X	-	-	74.96	74.96
690670-69-00	Supplies (Non-Food)	X	-	-	57,783.76	57,783.76

690690-69-00	Raw Food	X	-	181,467.96	181,467.96
690730-69-00	Equipment Repair & Maintenance	X	-	2,500.00	2,500.00
690850-69-00	Purchased Services-Consultant Dietitian	X	-	14,146.00	14,146.00
710670-71-00	Supplies	X	-	3,209.63	3,209.63
710850-71-00	Purchased Services	X	-	136.04	136.04
720110-72-00	Wages - Regular-Physical Plant	X	-	153,525.07	153,525.07
720160-72-00	Payroll Taxes - Plant	X	-	4,852.67	4,852.67
720500-72-00	Telephone	X	-	7,259.40	7,259.40
720510-72-00	Gas	X	-	27,805.94	27,805.94
720515-72-00	Gas - Generator	X	-	494.90	494.90
720520-72-00	Electricity	X	-	54,851.45	54,851.45
720530-72-00	Water & Sewer	X	-	31,682.48	31,682.48
720535-72-00	Sewer- Pumping	X	-	2,853.54	2,853.54
720540-72-00	Trash Removal	X	-	13,155.36	13,155.36
720660-72-00	Building Repair & Maintenance	X	-	8,687.14	8,687.14
720670-72-00	Supplies Physical Plant	X	-	1,999.69	1,999.69
720695-72-00	Grounds Landscaping	X	-	27,244.33	27,244.33
720850-72-00	Purchased Services	X	-	75,323.20	75,323.20
730100-73-00	Wages - Administrator	X	-	177,837.60	177,837.60
730110-73-00	Wages - Office Staff	X	-	86,146.40	86,146.40
730120-73-00	Bonuses (non - Reimburse)	X	-	280.00	280.00
730200-73-00	Payroll Taxes-Administrator	X	-	12,544.63	12,544.63
730210-73-00	Payroll Taxes - Office Staff	X	-	6,963.90	6,963.90
730250-73-00	Workers Compensation	X	-	31,779.00	31,779.00
730300-73-00	Group Insurance-Total	X	-	1,645.34	1,645.34
730304-73-00	Group Insurance-Life- Total	X	-	-	3,964.64
730305-73-00	Group Insurance - Total	X	-	95,814.76	95,814.76
730310-73-00	Group Insurance Disability	X	-	14,929.54	14,929.54
730440-73-00	Accounting Fees	X	-	31,920.00	31,920.00
730445-73-00	Accounting - Covid Programs	X	-	1,210.00	1,210.00
730450-73-00	Payroll Processing Fee	X	-	7,779.89	7,779.89
730465-73-00	Billing Service	X	-	48,402.16	48,402.16
730468-73-00	Professional Fees (Unemployment Represen	X	-	3,425.00	3,425.00
730510-73-00	Telephone Advertising	X	-	2,348.14	2,348.14
730512-73-00	Advertising- Help Wanted	X	-	31,921.87	31,921.87
730514-73-00	Advertising - Promotional	X	-	5,372.44	5,372.44
730520-73-00	Software Maintenance	X	-	12,036.84	12,036.84
730530-73-00	Insurance-Crime Policy Hartford	X	-	613.00	613.00
730540-73-00	Bad Debt Expense	X	-	296.16	296.16
730547-73-00	Rent - Real Estate Affiliate	X	-	402,000.00	402,000.00
730550-73-00	Depreciation	X	-	2,536.91	2,536.91
730580-73-00	Taxes - General	X	-	60.00	60.00
730584-73-00	Corporate Taxes	X	-	457.26	457.26
730585-73-00	Commonwealth Of Mass-User Fee	X	-	404,169.86	404,169.86
730587-73-00	DOR-CSE Total	X	-	1,100.00	1,100.00
730590-73-00	Fines / Penalties	X	-	8,389.65	8,389.65
730670-73-00	Office Supplies	X	-	14,877.31	14,877.31
730720-73-00	Small Equipment Purchase Office	X	-	765.50	765.50
730730-73-00	Repair & Maintenance Computers	X	-	9,799.94	9,799.94
730740-73-00	Copier Equipment	X	-	5,772.41	5,772.41
730810-73-00	Dues & Subscriptions-Pl, Related	X	-	610.66	610.66
730815-73-00	Dues & Subscriptions- Non Patient	X	-	75.00	75.00
730860-73-00	Postage	X	-	2,208.78	2,208.78
730875-73-00	Pre-Employment Background Check	X	-	1,166.52	1,166.52
730880-73-00	Printing	X	-	2,320.26	2,320.26
730900-73-00	Miscellaneous	X	-	879.88	879.88
730910-73-00	Service Charges - Bank	X	-	3,018.13	3,018.13
800900-80-00	Physical Therapy Medicare Part A	X	-	11,211.73	11,211.73
800950-80-00	Purchased Services	X	-	41,016.61	41,016.61
810900-81-00	Occupational Therapy Medicare Part A	X	-	1,974.00	1,974.00
810950-81-00	Purchased Services	X	-	16,796.02	16,796.02

Sheet1

820900-82-00	Speech Therapy Medicare Part A	X	-	225.00	-	225.00
820950-82-00	Purchased Services	X	-	9,377.78	-	9,377.78
850050-85-00	Pharmacy Consultant	X	-	1,120.74	-	1,120.74
850670-85-00	Supplies	X	-	2,756.43	-	2,756.43
860660-86-00	Billable Non-Distinct	X	-	79.08	-	79.08
860670-86-00	Billable Medicare Distinct	X	-	9,942.86	-	9,942.86
860690-86-00	Non-Billable Medicare Distinct	X	-	4,292.98	-	4,292.98
860950-86-00	Oxygen	X	-	2,864.50	-	2,864.50
				7,755,070.13	7,755,070.13	(0.00)

Coleman House
FY23 HCF-1 Revenue Grouping

Sum of FY23			
HCF Revenue	Account	Description	2023
	410100-41-00	Private - Room & Board	1,898,465
	410900-41-00	Private - Contractual Adjustment	(219)
Schedule 2, Line 1.1, Col 1			1,898,246
	400100-40-00	Medicare A - Room & Board	35,640
	400900-40-00	Medicare A - Contractual Adjustment	15,906
Schedule 2, Line 1.4, Col 1			51,546
	430100-43-00	Medicaid - Room & Board	1,927,647
	430900-43-00	Medicaid - Contractual Adjustment	(251,705)
Schedule 2, Line 1.6, Col 1			1,675,942
	450100-45-00	Managed Care - Room & Board	1,558,486
	450900-45-00	Managed Care - Contractual Adjustment	(128,977)
	460100-46-00	Insurance - Room And Board	43,335
	460900-46-00	Insurance - Contractual Adjustment	(11,450)
Schedule 2, Line 1.8, Col 1			1,461,394
	470100-47-00	Hospice - Room & Board	382,113
	470900-47-00	Hospice - Contractual Adjustment	(52,238)
Schedule 2, Line 1.15, Col 1			329,875
Schedule 2, Line 100, Col 1			5,417,003

	410200-41-00	Private - Medical Supplies	185
	410250-41-00	Private - Pharmacy	289
	410260-41-00	Private - Vaccines	(17)
	410400-41-00	Private - Physical Therapy	632
	410450-41-00	Private - Occupational Therapy	475
Schedule 2, Line 1.1, Col 2			1,564
	400250-40-00	Medicare A - Pharmacy	987
	400400-40-00	Medicare A - Physical Therapy	8,240
	400450-40-00	Medicare A - Occupational Therapy	4,736
	400500-40-00	Medicare A - Speech Therapy	1,333
	400700-40-00	Medicare A - X-Ray	144
	400850-40-00	Medicare A - Lab	74
	500260-50-00	Medicare B - Vaccines	2,866
	500400-50-00	Medicare B - Physical Therapy	58,754
	500450-50-00	Medicare B - Occupational Therapy	11,476
	500500-50-00	Medicare B - Speech Therapy	3,733
	500850-50-00	Medicare B - Lab	99
	500900-50-00	Medicare B - Contractual Adjustment	(45,116)
Schedule 2, Line 1.4, Col 2			47,326
	430250-43-00	Medicaid - Pharmacy	(101)
	430400-43-00	Medicaid - Physical Therapy	(482)
	430450-43-00	Medicaid - Occupational Therapy	(675)
	430850-43-00	Medicaid - Lab	46

Coleman House
FY23 HCF-1 Revenue Grouping

Sum of FY23 HCF Revenue	Account	Description	2023
	435400-44-00	Medicaid Special Care - Physical Therapy	158
Schedule 2, Line 1.6, Col 2			(1,054)
	450400-45-00	Managed Care - Physical Therapy	7,074
	450450-45-00	Managed Care - Occupational Therapy	1,777
	460250-46-00	Insurance - Pharmacy	2,849
	460400-46-00	Insurance - Physical Therapy	7,325
	460450-46-00	Insurance - Occupational Therapy	4,582
	460850-46-00	Insurance - Lab	304
	505260-55-00	Managed Care B - Vaccines	1,233
	505400-55-00	Managed Care B - Physical Therapy	22,299
	505450-55-00	Managed Care B - Occupational Therapy	235
	505500-55-00	Managed Care B - Speech Therapy	267
	505850-55-00	Managed Care B - Lab	(51)
	505900-55-00	Managed Care B - Contractual Adjustment	(7,742)
	506260-56-00	Insurance B - Vaccines	(17)
	506400-56-00	Insurance B - Physical Therapy	9,211
	506450-56-00	Insurance B - Occupational Therapy	5,060
	506500-56-00	Insurance B - Speech Therapy	3,784
Schedule 2, Line 1.8, Col 2			58,190
Schedule 2, Line 100, Col 2			106,026

8,089 **Line 2.1**
97,136 **Line 2.2**
472 **Line 2.3**
185 **Line 2.4**
144 **Line 2.5**
Line 200 - Total Ancillary Revenue

	430125-43-00	Medicaid Covid - Add On	173,581
	599080-59-00	Misc. Income	606,157
	599084-59-00	Employee Covid Test	35,136
Schedule 2, Line 3.2			814,874
	410999-41-00	Private - Prior Year Adjustment	1,270
Schedule 2, Line 3.6	450999-45-00	Managed Care - Prior Year Adjustment	9,240
			10,510
Schedule 2, Line 3.7	599050-59-00	Interest Income	27,619
			27,619
	595130-58-00	Assisted Living - Nursing Services	9,817
	599015-59-00	Cable / TV / Phone	7,657
	599080-59-00	Misc. Income	60
Schedule 2, Line 3.9			17,534
Schedule 2, Line 300			870,537
Schedule 2, Line 500			6,393,566

Split - see GL Transaction Register W/P

Split - see GL Transaction Register W/P

Coleman House
FY23 HCF-1 Expense Grouping

Sum of FY23		2023	
HCF Expense Acct	Description	Total	
670100-67-00	Wages - DON	126,643	Line 1.1, Col 1
Sch 2	Director of Nursing - Group Life/Health	4,710	
	Director of Nursing - Pension	-	
Sch 2	Director of Nursing - Benefits Other	313	Line 1.2, Col 1
670160-67-00	Payroll Taxes - Director of Nursing	10,028	
Sch 2	Director of Nursing - Workers Comp	2,027	Line 1.3, Col 1
	Director of Nursing - Purchased Service	-	
Schedule 3, Line 1.100		143,721	
630100-63-00	Wages - R.N. - Skilled Unit	315,503	Line 1.7, Col 1
Sch 2	RN - Group Life/Health	11,734	
	RN - Pension	-	
Sch 2	RN - Benefits Other	779	Line 1.8, Col 1
Sch 2	RN - Payroll Taxes	25,607	
Sch 2	RN - Workers Comp	5,050	Line 1.9, Col 1
630310-63-00	Agency R.N.	65,161	Line 1.11, Col 1
		423,834	
Schedule 3, Line 1.200		565,546	Line 1.12, Col 1
630110-63-00	Wages - L.P.N. - Skilled Unit	21,033	
Sch 2	LPN - Group Life/Health	-	
	LPN - Pension	1,396	Line 1.13, Col 1
Sch 2	LPN - Benefits Other	45,901	
Sch 2	LPN - Payroll Taxes	9,053	Line 1.14, Col 1
Sch 2	LPN - Workers Comp	290,854	
630320-63-00	Agency L.P.N.	3,706	Line 1.16, Col 1
640320-64-00	Agency L.P.N.	937,489	
Schedule 3, Line 1.300		761,496	Line 1.17, Col 1
630120-63-00	Wages - Aides - Skilled Unit	28,321	
Sch 2	CNA - Group Life/Health	-	
	CNA - Pension	1,880	Line 1.18, Col 1
Sch 2	CNA - Benefits Other	61,805	
Sch 2	CNA - Payroll Taxes	12,190	Line 1.19, Col 1
Sch 2	CNA - Workers Comp	171,043	Line 1.21, Col 1
630330-63-00	Agency Aides	1,036,735	
Schedule 3, Line 1.400		2,541,779	
Schedule 3, Line 1.600			
730100-73-00	Salaries - Administrator	177,838	Line 2.1, Col 1
Sch 2	Administration - Group Life/Health	25,924	Line 2.2, Col 1
	Administration - Pension	-	
Sch 2	Administration - Benefits Other	-	
730200-73-00	Payroll Taxes - Administrator	12,545	
Sch 2	Administration - Workers Comp	124	Line 2.3, Col 1
	Administration - Purchase Service	-	

**Coleman House
FY23 HCF-1 Expense Grouping**

Sum of FY23					2023
HCF Expense Acct		Description		Total	
Schedule 3, Line 2.100				216,431	
730110-73-00		Wages - Office Staff		86,146	86,146 Line 2.7, Col 1
Sch 2		Clerical - Group Life/Health		9,096	9,096 Line 2.8, Col 1
		Clerical - Pension		-	
Sch 2		Clerical - Benefits Other		-	
730210-73-00		Payroll Taxes - Office Staff		6,964	
Sch 2		Clerical - Workers Comp		60	7,024 Line 2.9, Col 1
		Clerical - Purchased Service		-	
Schedule 3, Line 2.200				102,266	
730450-73-00		Payroll Processing Fee		7,780	
730465-73-00		Billing Service		48,402	56,182 Line 2.11, Col 1
620650-62-00		Supplies		-	
640600-64-00		Supplies (Non-Medical)		-	
670600-67-00		Supplies (Non-Medical)		-	
730520-73-00		Software Maintenance		12,037	
730670-73-00		Office Supplies		14,877	
730720-73-00		Small Equipment Purchase Office		766	
730860-73-00		Postage		2,209	
730880-73-00		Printing		2,320	
730910-73-00		Bank Service Charge		3,018	35,227 Line 2.12, Col 1
720500-72-00		Telephone		7,259	7,259 Line 2.13, Col 1
730512-73-00		Advertising - Help Wanted		31,922	31,922 Line 2.16, Col 1
620810-62-00		Dues & Subscriptions		200	
730810-73-00		Dues & Subscriptions - Patient Related		611	
730815-73-00		Dues & Subscriptions- Non Patient		75	
730870-73-00		Licenses		-	886 Line 2.17, Col 1
630830-63-00		Education - Nursing		17,068	
680830-68-00		Education		480	17,548 Line 2.18, Col 1
730440-73-00		Accounting Fees		31,920	
730445-73-00		Accounting - Covid Programs		1,210	
730530-73-00		Insurance-Crime Policy Hartford		613	33,130 Line 2.19, Col 1
730740-73-00		Copier Equipment		5,772	613 Line 2.20, Col 1
730510-73-00		Telephone Advertising		2,348	5,772 Line 2A1 which flows to 2.22, C
730514-73-00		Advertising - Promotional		5,372	
730590-73-00		Fines & Penalties		8,390	7,720 Line 2B1 which flows to 2.23, C
730580-73-00		Taxes - General		60	8,390 Line 2B11 which flows to 2.23,
730584-73-00		Corporate Taxes		457	517 Line 2B12 which flows to 2.23,
730540-73-00		Bad Debt Expense		296	296 Line 2B14 which flows to 2.23,
730585-73-00		Commonwealth of MA - User Fee		404,170	404,170 Line 2B15 which flows to 2.23,
599090-59-00		Small Balance Adjustments		2	
730587-73-00		DOR-CSE Total		1,100	
730900-73-00		Miscellaneous		880	1,982 Line 2B16 which flows to 2.23,
Schedule 3, Line 2.300				423,075	423,075 Line 2B.100 - Total Non-Allowa
				611,614	

Coleman House
FY23 HCF-1 Expense Grouping

Sum of FY23		2023
HCF Expense Acct	Description	Total
Schedule 3, Line 2.400		930,311

720110-72-00	Wages - Regular - Physical Plant	38,686	Line 3.5, Col 1
Sch 2	Plant - Group Life/Health	1,439	
	Plant - Pension	-	
Sch 2	Plant - Benefits Other	95	Line 3.6, Col 1
720160-72-00	Payroll Taxes - Plant	4,853	
Sch 2	Plant - Workers Comp	619	Line 3.7, Col 1
720850-72-00	Purchased Service	75,323	Line 3.8, Col 1
720540-72-00	Trash Removal	13,155	
720670-72-00	Supplies Physical Plant	2,000	
720695-72-00	Grounds Landscaping	27,244	Line 3.9, Col 1
720510-72-00	Gas	27,806	
720515-72-00	Gas - Generator	495	
720520-72-00	Electricity	54,852	
720530-72-00	Water & Sewerage	31,682	Line 3.10, Col 1
720535-72-00	Sewer - Pumping	2,854	
690730-69-00	Equipment Repair & Maintenance	2,500	
720660-72-00	Building Repair & Maintenance	8,687	Line 3.11, Col 1
730730-73-00	Repair & Maintenance Computers	9,800	
Schedule 3, Line 3.200		302,090	
690850-69-00	Purchased Service - Consultant Dietician	14,146	Line 3.16, Col 1
Schedule 3, Line 3.300		14,146	
690690-69-00	Raw Food	181,468	Line 3.21, Col 1
690110-69-00	PS - Labor - Dietary	278,273	
690167-69-00	Food Service Management Monthly Fee	18,333	Line 3.22, Col 1
690660-69-00	Chemicals	75	
690670-69-00	Supplies (Non-Food)	57,784	
690680-69-00	Food Supplements	-	Line 3.23, Col 1
Schedule 3, Line 3.400		535,933	
710850-71-00	Purchases Services	153,525	Line 3.27, Col 1
710670-71-00	Supplies	136	Line 3.28, Col 1
700690-70-00	Linen	3,210	Line 3.29, Col 1
Schedule 3, Line 3.500		156,871	
620110-62-00	Wages - Regular - Social Services	62,849	Line 3.48, Col 1
Sch 2	Social Service - Group Life/Health	2,337	
	Social Service - Pension	-	
Sch 2	Social Service - Benefits Other	155	Line 3.49, Col 1
620160-62-00	Payroll Taxes - Social Service	4,778	
Sch 2	Social Service - Workers Comp	1,006	Line 3.50, Col 1
620850-62-00	Purchased Services	-	Line 3.51, Col 1
Schedule 3, Line 3.1000		71,125	
800900-80-00	Physical Therapy Medicare Part A	11,212	

Coleman House
FY23 HCF--1 Expense Grouping

Sum of FY23			2023
HCF Expense Acct	Description		Total
800950-80-00	Purchased Services - PT		41,017
810100-81-00	NonWage - OT		-
810900-81-00	Occupational Therapy Medicare Part A		1,974
810950-81-00	Purchased Services - OT		16,796
820900-82-00	Speech Therapy Medicare Part A		225
820950-82-00	Purchased Services - ST		9,378
Schedule 3, Line 3.1200			80,602
610110-61-00	Wages - Regular - Activities - Skilled Unit		102,982
Sch 2	Activities - Group Life/Health		3,830
	Activities - Pension		-
Sch 2	Activities - Benefits Other		254
610160-61-00	Payroll Taxes - Activities - Skilled Unit		8,402
Sch 2	Activities - Workers Comp		1,648
610660-61-00	Entertainment - Activities - SNF		2,970
610650-61-00	Supplies - Activities - Skilled Unit		2,399
Schedule 3, Line 3.1300			122,485
630340-63-00	Medical Director		24,000
630610-63-00	Supplies (Medical)		88,981
630900-63-00	Other		-
640900-64-00	Other		-
850670-85-00	Supplies		2,756
860690-86-00	Non-Billable Medicare Distinct		4,293
630620-63-00	Supplies - COVID Nursing		161
860660-86-00	Billable Non-Distinct		79
860670-86-00	Billable Medicare Distinct		9,943
860950-86-00	Oxygen		2,865
850050-85-00	Pharmacy Consultant		1,121
Schedule 3, Line 3.1600			134,199
Schedule 3, Line 3.1700			1,417,451
730550-73-00	Depreciation		2,537
730547-73-00	Rent-Real Estate Affiliate		402,000
Schedule 3, Line 4.100			404,537
Grand Total			5,294,078

80,602 Line 3.59 & Line 3.62
102,982 Line 3.64, Col 1
4,084 Line 3.65, Col 1
10,050 Line 3.66, Col 1
2,970 Line 3.67, Col 1
2,399 Line 3.68, Col 1
24,000 Line 3.82, Col 1
96,270 Line 3.89, Col 1
12,808 Line 3.91, Col 1
1,121 Line 3.92, Col 1
2,537 Line 4.1, Col 1
402,000 Line 4.14, Col 1

**Coleman House
FY23 HCF-1 Balance Sheet Grouping**

Sum of FY23		
HCF B/S	Account	Description
	100060-12-00	Cash - Operating-Daisa
	100100-12-00	Cash - Operating
	100150-12-00	Cash - Payroll
		Schedule 6, Line 1.1
	111000-13-00	A/R - Private
	112000-13-00	A/R - Medicaid
	112005-13-00	A/R - Medicaid Patient Liability
	113000-13-00	A/R - Medicare Part A
	114000-13-00	A/R - Medicare Part B
	115000-13-00	A/R - Co-Insurance Part A Private
	116000-13-00	A/R - Co-Insurance Part B Private
	117000-13-00	A/R - Managed Care
	118000-13-00	A/R - Insurance
	119300-13-00	A/R - Hospice
	119330-13-00	A/R - Cable Television
		Schedule 6, Line 1.5
	120000-13-00	A/R - Allowance for Bad Debts
		Schedule 6, Line 1.6
	252070-22-00	Due to/from Assisted Living
		Schedule 6, Line 1.8
	154010-15-00	Prepaid - Lease Deposits
		Schedule 6, Line 1.15
	161000-16-00	Building Improvements
	165000-16-00	A/D - Building Improvements
		Schedule 6, Line 2.3
	162000-16-00	Furniture Fixture & Equipment
	162500-16-00	Computer Hardware
	166000-16-00	A/D - FF&E
	166500-16-00	A/D - Computer Hardware
		Schedule 6, Line 2.4
Grand Total		1,802,696

200100-21-00	Accounts Payable	60,964
200100-21-00	A/P Suspense	1,528
	Schedule 6, Line 5.1	62,492
200200-21-00	Accrued Accounts Payable	162,921
201200-21-00	State Withholding	456
	Schedule 6, Line 5.2	163,377
202000-21-00	Accrued Wages	120,088
202050-21-00	Accrued Vacation (PTO)	197,220
	Schedule 6, Line 5.7	317,308
202150-21-00	Accrued payroll taxes	9,187
	Schedule 6, Line 5.8	9,187
301000-30-00	Capital Stock	2,000
	Schedule 6, Line BCL, Col 1	2,000
308000-30-00	Retained Earnings	148,844
	Schedule 6, Line BCL, Col 4	148,844
	Net Income/(Loss)	1,099,488
	Schedule 6, Line BCL, Col 4	1,099,488
250280-22-00	Distributions	-
	Schedule 6, Line BCL, Col 4	-
	Schedule 6, Line BCL, Col 4	1,250,332
Grand Total		1,802,696

