

Client: **A443180 - Odd Fellows Home Of Massachusetts**
Engagement: **MDMC 2023 - Odd Fellows of Massachusetts**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
Group : [A]	Balance Sheet					
Subgroup : None						
100180-00	Cash - Operating Savers Bank	380,906.01	322,079.60		0.00	322,079.60
100190-00	Cash - Payroll Savers Bank	15,056.37	27,865.22		0.00	27,865.22
100197-00	Cash - Savers Money Market	186,470.01	41,394.68		0.00	41,394.68
100199-00	Cash - Savers MM Stimulus Funds	830,933.49	381,414.83		0.00	381,414.83
100200-00	Cash - Petty	750.00	750.00		0.00	750.00
100900-00	Cash - Resident Council Trust BnkNrth	693.96	679.37		0.00	679.37
100910-00	Cash-Activities Acct BankNorth	4,475.69	4,745.16		0.00	4,745.16
100925-00	Cash - Special Events Account	1,692.50	1,799.04		0.00	1,799.04
100952-00	Cash-Cornerstone Bank Support Fund	413,189.60	140,640.89		0.00	140,640.89
100953-00	Cash-Cornerstone Support 9 month CD	0.00	357,640.55		0.00	357,640.55
100954-00	Cash-Cornerstone Bank PNA Account	108,309.07	76,177.99		0.00	76,177.99
100956-00	Cash-Cornerstone SBA EIDL Savings	1,452,619.48	740,729.42		0.00	740,729.42
100957-00	Cash-Cornerstone SBA EIDL 9 Month CD	0.00	716,569.85		0.00	716,569.85
111000-00	A/R - Private	76,131.43	(48,084.75)		0.00	(48,084.75)
112000-00	A/R - Medicaid	417,960.51	642,044.00		0.00	642,044.00
113000-00	A/R - Medicare Part A	17,712.03	(6,541.27)		0.00	(6,541.27)
114000-00	A/R - Medicare Part B	(12,987.74)	(17,979.22)		0.00	(17,979.22)
115000-00	A/R - Co-Insurance Part A	(266,752.05)	(281,090.24)		0.00	(281,090.24)
116000-00	A/R - Co-Insurance Part B	(1,310.38)	(628.20)		0.00	(628.20)
117000-00	A/R - Managed Care	7,423.84	(18,805.41)		0.00	(18,805.41)
118000-00	A/R - Insurance	7,059.78	(505.77)		0.00	(505.77)
119000-00	A/R - Medicaid Pending	153,947.12	143,991.28		0.00	143,991.28
119300-00	A/R - Hospice	(45,280.22)	18,067.88		0.00	18,067.88
119500-00	A/R - Evercare SCO	513,698.90	830,495.84		0.00	830,495.84
119600-00	A/R - Navicare	0.00	16,350.00		0.00	16,350.00
119650-00	A/R-Tufts SCO	32,331.50	35,011.68		0.00	35,011.68
119800-00	A/R Veterans Administration	197,197.60	114,214.35		0.00	114,214.35
120000-00	A/R - Allowance For Bad Debt	(60,000.00)	(62,276.27)		0.00	(62,276.27)
131000-00	A/R - Employee Loans	5,965.00	5,965.00		0.00	5,965.00
131001-00	WComp Insur Receivable-1995 Ma Care Se	24,674.00	24,674.00		0.00	24,674.00
139000-00	A/R - Other	9,908.00	0.00		0.00	0.00
151000-00	Prepaid - Expenses	3,902.00	4,002.00		0.00	4,002.00
153000-00	Prepaid - Insurance Commercial	67,090.00	71,372.00		0.00	71,372.00
154000-00	Prepaid - Worker Comp Insurance	16,086.58	17,854.33		0.00	17,854.33
161000-00	Land	45,080.00	45,080.00		0.00	45,080.00
161100-00	Land Improvements	143,909.14	143,909.14		0.00	143,909.14
161200-00	New Garage	62,159.24	62,159.24		0.00	62,159.24
161300-00	New Building	3,995,965.07	3,995,965.07		0.00	3,995,965.07
161400-00	Improvements-New Building	863,106.88	887,703.88		0.00	887,703.88
161500-00	Automobile	32,473.96	28,709.25		0.00	28,709.25
162000-00	Furniture Fixture & Equipment	470,995.82	508,122.11		0.00	508,122.11
162100-00	Equipment	686,729.87	686,729.87		0.00	686,729.87
162500-00	Computer Hardware	18,643.69	30,820.69		0.00	30,820.69
163000-00	Computer Software	62,690.45	62,690.45		0.00	62,690.45
163100-00	Accum Dep - Land Improvements	(134,911.75)	(138,139.00)		0.00	(138,139.00)
163200-00	Accum Dep-New Garage	(45,182.60)	(47,191.02)		0.00	(47,191.02)
163500-00	Loan Acquisition Cost	9,841.00	0.00		0.00	0.00
165000-00	Accum. Dep. - New Building	(3,232,538.43)	(3,332,436.43)		0.00	(3,332,436.43)
165100-00	Accum Dep-Improv New Building	(576,063.88)	(600,780.23)		0.00	(600,780.23)
165500-00	Accum. Dep. - Motor Vehicle	(28,708.90)	(28,708.90)		0.00	(28,708.90)
166000-00	Accum. Dep. - FF&E	(321,240.27)	(372,156.65)		0.00	(372,156.65)
166100-00	Accum Dep-Equipment	(644,405.67)	(659,639.74)		0.00	(659,639.74)
167000-00	Accum. Dep. - Computer Hardware/Softwar	(70,709.22)	(74,634.22)		0.00	(74,634.22)
167500-00	Amortization-Loan Acquisition Cost	(2,993.00)	0.00		0.00	0.00
183000-00	Kravetz Fund	20,770.93	20,829.04		0.00	20,829.04
183500-00	Lancaster Trust	406,212.71	349,160.10		0.00	349,160.10
200100-00	Accounts Payable	(341,011.22)	(398,895.63)		0.00	(398,895.63)
200220-00	Resident Council Funds Held	(693.60)	(679.37)		0.00	(679.37)
200225-00	PNA Funds Held	(108,309.07)	(76,177.99)		0.00	(76,177.99)
200250-00	Due Medicaid	(22,471.82)	(74,348.24)		0.00	(74,348.24)
200254-00	Other Liability ARPA HVAC Grant	0.00	128,184.00		0.00	128,184.00
200260-00	Due To Worcester Lodge	(188,418.96)	(143,418.96)		0.00	(143,418.96)
200263-00	Due To Grand Lodge	(517,519.16)	(517,519.16)		0.00	(517,519.16)
200265-00	Due To Employees Fund	(5.98)	(1.18)		0.00	(1.18)
200310-00	Accrued User Fee	(187,701.63)	(217,732.22)		0.00	(217,732.22)
200311-00	Accrued Interest Grand Lodge Notes	(31,237.00)	(31,237.00)		0.00	(31,237.00)
200313-00	Accrued Interest Worcester Lodge Notes	(80,733.00)	(80,733.00)		0.00	(80,733.00)
200320-00	Accrued Expenses	(1,010.00)	0.00		0.00	0.00
202000-00	Accrued Wages	(204,419.00)	(224,624.00)		0.00	(224,624.00)

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202050-00	Accrued Payroll Taxes	(21,448.55)	(23,371.55)		0.00	(23,371.55)
202100-00	Accrued Vacation Payroll	(144,164.00)	(144,436.00)		0.00	(144,436.00)
252100-00	Loan-SBA EIDL Loan	(2,000,000.00)	(2,000,000.00)		0.00	(2,000,000.00)
301000-00	Fund Balance Operating	(1,079,581.35)	(1,079,581.35)		0.00	(1,079,581.35)
301100-00	Permanently Restricted Net Assets	(371,774.63)	(371,774.63)		0.00	(371,774.63)
301110-00	Temporary Restricted Net Assets	(0.42)	0.00		0.00	0.00
308000-00	Retained Earnings	(714,080.81)	(901,224.50)		0.00	(901,224.50)
Subtotal : None		307,098.92	(288,760.30)		0.00	(288,760.30)
Total [A] Balance Sheet		307,098.92	(288,760.30)		0.00	(288,760.30)

Group : [I]		Income Statement				
Subgroup : [C]		Revenues				
400100-00	Medicare A - Room And Board	(542,434.16)	(121,989.12)		0.00	(121,989.12)
400250-00	Medicare A - Pharmacy	(45,639.46)	(13,636.46)		0.00	(13,636.46)
400300-00	Medicare A - Oxygen	(248.00)	0.00		0.00	0.00
400400-00	Medicare A - Physical Therapy	(38,143.43)	(9,122.60)		0.00	(9,122.60)
400450-00	Medicare A - Occupational Therapy	(56,225.83)	(7,220.87)		0.00	(7,220.87)
400500-00	Medicare A - Speech Therapy	(2,164.88)	(2,240.59)		0.00	(2,240.59)
400700-00	Medicare A - X-Ray	(1,358.00)	0.00		0.00	0.00
400850-00	Medicare A - Lab	(3,255.69)	(1,950.70)		0.00	(1,950.70)
400900-00	Medicare A - Contractual Adjustment	150,294.16	34,171.22		0.00	34,171.22
410100-00	Private Cert - Room And Board	(505,650.00)	(462,000.00)		0.00	(462,000.00)
410250-00	Private Cert - Pharmacy	(425.59)	0.00		0.00	0.00
410400-00	Private Cert - Physical Therapy	0.00	(501.55)		0.00	(501.55)
410500-00	Private Cert - Speech Therapy	(402.14)	0.00		0.00	0.00
410900-00	Private Cert - Contractual Adjustment	102.14	0.00		0.00	0.00
430100-00	Medicaid Cert - Room And Board	(2,288,746.73)	(3,221,570.72)		0.00	(3,221,570.72)
430100.000	Medicaid Cert - Room And Board	1,042,955.00	0.00		0.00	0.00
430100.100	Resource Income	(1,042,955.00)	0.00	CAIDJE -	(0.00)	0.00
				CAIDJE -	(0.00)	
430150-00	Medicaid Cert - Direct Care Add On	(368,114.86)	0.00		0.00	0.00
430155-00	Medicaid Add-Ons	(31,200.00)	(293,450.00)		0.00	(293,450.00)
430157-00	Medicaid 2% Downward Adj 3.58 Staffing	11,393.14	59,732.42		0.00	59,732.42
430250-00	Medicaid Cert - Pharmacy	(582.92)	(2,491.82)		0.00	(2,491.82)
430400-00	Medicaid Cert - Physical Therapy	(1,027.21)	(6,065.74)		0.00	(6,065.74)
430450-00	Medicaid Cert - Occupational Therapy	(581.82)	(6,041.60)		0.00	(6,041.60)
430900-00	Medicaid Cert - Contractual Adjustment	3,960.45	17,542.60		0.00	17,542.60
435100-00	Medicaid Pending Room And Board	(156,161.72)	(19,830.84)		0.00	(19,830.84)
450100-00	Managed Care Cert - Room And Board	(225,096.41)	(162,594.50)		0.00	(162,594.50)
450250-00	Managed Care Cert - Pharmacy	(45,000.16)	(25,066.18)		0.00	(25,066.18)
450300-00	Managed Care Cert - Oxygen	(62.00)	0.00		0.00	0.00
450400-00	Managed Care Cert - Physical Therapy	(20,009.36)	(7,832.67)		0.00	(7,832.67)
450450-00	Managed Care Cert - Occupational Therap	(20,641.63)	(8,408.65)		0.00	(8,408.65)
450500-00	Managed Care Cert - Speech Therapy	(691.87)	(268.00)		0.00	(268.00)
450700-00	Managed Care Cert - X-Ray	(67.00)	0.00		0.00	0.00
450850-00	Managed Care Cert - Lab	(2,857.97)	(1,336.80)		0.00	(1,336.80)
450900-00	Managed Care Cert - Contractual Adjustm	89,116.57	41,882.85		0.00	41,882.85
470100-00	Hospice Cert - Room And Board	(432,703.24)	(269,040.69)		0.00	(269,040.69)
480100-00	Evercare SCO - Room And Board	(2,115,904.32)	(2,149,366.95)		0.00	(2,149,366.95)
480155-00	Evercare Add-Ons	0.00	(133,600.00)		0.00	(133,600.00)
482100-00	Navicare - Room & Board	(1,439,763.89)	(1,229,512.66)		0.00	(1,229,512.66)
482155-00	Navicare Add-Ons	0.00	(73,850.00)		0.00	(73,850.00)
482900-00	Navicare- Contractual Adjust	(3.40)	(459.65)		0.00	(459.65)
500260-00	Medicare B - Vaccines	(571.12)	(1,076.68)		0.00	(1,076.68)
500400-00	Medicare B - Physical Therapy	(85,826.23)	(95,615.81)		0.00	(95,615.81)
500450-00	Medicare B - Occupational Therapy	(57,416.23)	(93,181.47)		0.00	(93,181.47)
500500-00	Medicare B - Speech Therapy	(3,351.56)	(624.92)		0.00	(624.92)
500900-00	Medicare B - Contractual Adjustment	50,465.10	68,807.08		0.00	68,807.08
505260-00	Managed Care B - Vaccines	(1,128.04)	(1,065.20)		0.00	(1,065.20)
505400-00	Managed Care B - Physical Therapy	(56,215.83)	(50,263.24)		0.00	(50,263.24)
505450-00	Managed Care B - Occupational Therapy	(47,139.58)	(25,341.49)		0.00	(25,341.49)
505500-00	Managed Care B - Speech Therapy	(453.86)	(1,527.76)		0.00	(1,527.76)
505850-00	Managed Care B - Lab	(15,848.12)	(20,928.30)		0.00	(20,928.30)
505900-00	Managed Care B - Contractual Adjustment	19,500.43	1,647.04		0.00	1,647.04
530100-00	Tufts SCO- Room And Board	(32,331.50)	(85,874.49)		0.00	(85,874.49)
530155-00	Tufts SCO Add-Ons	0.00	(12,100.00)		0.00	(12,100.00)
550500-00	Managed Care Non-Cert - Speech Therapy	(240.08)	0.00		0.00	0.00
550900-00	Managed Care Non-Cert - Contractual Adj	240.08	0.00		0.00	0.00
580100-00	Veterans - Room And Board	(947,895.06)	(1,381,297.96)		0.00	(1,381,297.96)
580250-00	Veterans - Pharmacy	(133,085.46)	(178,916.60)		0.00	(178,916.60)
580400-00	Veterans - Physical Therapy	(16,616.73)	(20,162.60)		0.00	(20,162.60)

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580450-00	Veterans - Occupational Therapy	(14,208.63)	(15,555.47)		0.00	(15,555.47)
580500-00	Veterans - Speech Therapy	(1,172.86)	(807.72)		0.00	(807.72)
580700-00	Veterans - X-Ray	(1,364.29)	(540.00)		0.00	(540.00)
580750-00	Veterans - Ambulance	(473.40)	(3,056.40)		0.00	(3,056.40)
580850-00	Veterans - Lab	(4,359.12)	(8,647.35)		0.00	(8,647.35)
580900-00	Veterans - Contractual Adjustment	164,679.87	203,432.47		0.00	203,432.47
595100-00	Realized Gain/Loss Investment	4,963.17	(58.11)		0.00	(58.11)
595140-00	Interest Income-Kravetz Fund	(520.09)	(795.00)		0.00	(795.00)
599015-00	Cable/TV/Phone	(8,494.00)	(8,571.50)		0.00	(8,571.50)
599017-00	Private Upgrade Revenue	(4,044.30)	(12,099.75)		0.00	(12,099.75)
599045-00	Mass Testing Reimbursement Revenue	(168,948.00)	(41,040.00)		0.00	(41,040.00)
599047-00	Mass Emergency Paid Covid Sick Leave	(16,172.64)	0.00		0.00	0.00
599049-00	Federal HHS Phase 4 Stimulus	(216,994.25)	0.00		0.00	0.00
599053-00	Interest Income	(8,692.64)	(40,205.78)		0.00	(40,205.78)
599055-00	Lancaster Interest Income	(17,294.33)	(11,139.00)		0.00	(11,139.00)
599056-00	Evercare-UHC Capitation Dividend	(21,075.00)	(9,975.00)		0.00	(9,975.00)
599057-00	Vendor Rebate Dividends-UHF	(209.24)	(178.06)		0.00	(178.06)
599070-00	Charitable Donations	(9,280.96)	(5,113.20)		0.00	(5,113.20)
599072-00	Special Events Revenue	(81,426.50)	(95,204.68)		0.00	(95,204.68)
599080-00	Misc. Income	(4,044.00)	(0.43)		0.00	(0.43)
599090-00	Small Balance Adjustments	(7,636.75)	(2,244.20)		0.00	(2,244.20)
599095-00	Prior Year Revenue/Adjustments	(137.00)	(7,243.81)		0.00	(7,243.81)
Subtotal [C] Revenues		(9,835,115.98)	(10,032,685.66)		0.00	(10,032,685.66)
Subgroup : [D] Expenses						
500250-00	Medicare B - Pharmacy	0.00	(93.06)		0.00	(93.06)
599054-00	Lancaster FMV Change	0.00	(36,019.11)		0.00	(36,019.11)
610110-00	Wages - Activities	152,166.72	142,463.53		0.00	142,463.53
610650-00	Supplies-Activities	3,501.15	3,438.84		0.00	3,438.84
610660-00	Entertainment-Activities	9,077.02	8,290.00		0.00	8,290.00
610810-00	Dues & Subscriptions-Activities	697.85	678.03		0.00	678.03
610820-00	Travel/Trips-Activities	200.00	0.00		0.00	0.00
610850-00	Purchased Services-Activities	750.00	1,425.53		0.00	1,425.53
620110-00	Wages - Social Services	75,588.00	65,852.00		0.00	65,852.00
620150-00	Consultant-Social Service	6,640.00	6,600.00		0.00	6,600.00
620850-00	Purchased Services-Soc Services	0.00	13,650.00		0.00	13,650.00
630010-00	Wages - DON	114,321.17	129,401.40		0.00	129,401.40
630020-00	Wages - MDS Nurse	78,191.90	96,750.34		0.00	96,750.34
630030-00	Wages - MMQ Nurse	27,714.25	36,434.74		0.00	36,434.74
630100-00	Wages - R.N.	54,965.49	35,266.46		0.00	35,266.46
630105-00	Wages-RN Unit Manager	39,477.60	0.00		0.00	0.00
630107-00	Wages-RN Supervisor	171,283.09	181,494.35		0.00	181,494.35
630110-00	Wages - L.P.N.	917,580.23	1,011,082.20		0.00	1,011,082.20
630112-00	Wages-LPN Unit Manger	85,307.92	145,865.12		0.00	145,865.12
630120-00	Wages - Nurses Aides	1,287,410.15	1,632,712.80		0.00	1,632,712.80
630125-00	Wages-Nurse Scheduler	30,863.43	28,340.40		0.00	28,340.40
630310-00	Agency R.N.	350,105.24	448,671.79		0.00	448,671.79
630320-00	Agency L.P.N.	254,609.77	271,117.48		0.00	271,117.48
630330-00	Agency Aides	284,529.86	414,674.24		0.00	414,674.24
630340-00	Quality Assur. Consultants-Nursing	10,200.00	0.00		0.00	0.00
640110-00	House Supplies-Nursing	108,686.69	102,223.63		0.00	102,223.63
640112-00	COVID-19 Staff/Resident Testing	146,925.00	0.00		0.00	0.00
640115-00	COVID-19 Expenses	2,517.18	3,582.59		0.00	3,582.59
640119-00	COVID-19 PPE EXPENSES	4,388.16	0.00		0.00	0.00
640125-00	Disposable Supplies-Nursing	26,622.79	29,889.16		0.00	29,889.16
650100-00	Wages - Medical Records	27,569.32	30,414.76		0.00	30,414.76
650110-00	Wages - Central Supply Coordinator	13,715.97	16,273.00		0.00	16,273.00
650120-00	Supplies-Medical Record	564.89	152.29		0.00	152.29
660100-00	Medical Director	15,000.00	15,000.00		0.00	15,000.00
690110-00	Wages - Dietary	422,029.64	506,565.80		0.00	506,565.80
690112-00	Wages - Dietician	17,919.60	0.00		0.00	0.00
690670-00	Supplies (Non-Food)-Dietary	49,546.56	34,710.45		0.00	34,710.45
690680-00	Food Nutritional Therapy-Dietary	18,214.23	16,522.71		0.00	16,522.71
690690-00	Food-Dietary	268,605.01	260,106.30		0.00	260,106.30
690840-00	Nutrition Consultant-Dietary	15,533.75	44,166.50		0.00	44,166.50
700110-00	Wages -Laundry	92,186.76	99,878.66		0.00	99,878.66
700670-00	Supplies And Expense-Laundry	13,174.83	12,095.52		0.00	12,095.52
700690-00	Linen And Bedding-Laundry	3,391.39	8,730.51		0.00	8,730.51
710110-00	Wages - Housekeeping	174,104.84	173,636.23		0.00	173,636.23
710670-00	Supplies And Expenses-Housekeeping	29,948.22	37,373.16		0.00	37,373.16
720110-00	Wages - Plant And Maintenance	111,515.57	125,962.35		0.00	125,962.35
720500-00	Telephone-Plant And Maint.	11,420.98	13,136.35		0.00	13,136.35

Client: **A443180 - Odd Fellows Home Of Massachusetts**
Engagement: **MDMC 2023 - Odd Fellows of Massachusetts**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
720510-00	Gas-Plant & Maintenance	39,318.39	41,570.04		0.00	41,570.04
720520-00	Electricity-Plant & Maintenance	83,438.47	88,687.41		0.00	88,687.41
720530-00	Water And Sewer-Plant & Maintenance	65,180.48	63,507.52		0.00	63,507.52
720540-00	Trash Removal-Plant & Maintenance	40,227.29	47,311.09		0.00	47,311.09
720660-00	Building Repair & Maint-Plant & Maint.	155.25	0.00		0.00	0.00
720667-00	Vehicle Repair & Maint, Gas-Plant & Mai	6,098.17	2,844.09		0.00	2,844.09
720670-00	Supplies And Expenses-Plant & Maint.	34,657.03	48,459.42		0.00	48,459.42
720690-00	Grounds Maint/Landscaping-Plant & Maint	16,041.63	20,850.00		0.00	20,850.00
720700-00	Equipment Rental-Plant & Maint.	147.00	0.00		0.00	0.00
720730-00	Equipment Repair & Maint-Plant & Maint.	173.73	0.00		0.00	0.00
720850-00	Purchased Services-Plant & Maint.	57,789.89	74,302.74		0.00	74,302.74
721105-00	Insurance-Property	26,550.00	28,485.00		0.00	28,485.00
721110-00	Depreciation-New Buildin	99,900.00	99,899.00		0.00	99,899.00
721115-00	Depreciation-New Garage	1,982.00	1,995.00		0.00	1,995.00
721120-00	Depreciation-New Buidling Improvements	20,292.00	21,486.00		0.00	21,486.00
721125-00	Depreciation-New Land Improvements	4,740.00	3,231.25		0.00	3,231.25
721130-00	Depreciation-Furniture & Fixtures	18,408.00	38,664.00		0.00	38,664.00
721135-00	Depreciation-Equipment	18,942.00	16,013.00		0.00	16,013.00
721136-00	Depreciation-Computer Software & Hardwa	1,974.00	5,710.00		0.00	5,710.00
730100-00	Wages - Administrator	146,717.20	166,524.20		0.00	166,524.20
730105-00	Administrator-Contract Services	7,500.00	0.00		0.00	0.00
730110-00	Wages - Clerical	440,521.26	446,905.61		0.00	446,905.61
730120-00	Wages-Admission Director	78,865.64	83,711.84		0.00	83,711.84
730125-00	Wages - Grand Lodge	100,780.40	108,934.40		0.00	108,934.40
730125.000	Wages - Grand Lodge	16,472.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
730127-00	Wages-Staff Developer	78,919.32	96,669.99		0.00	96,669.99
730200-00	Payroll Taxes-G&A	424,468.55	469,736.55		0.00	469,736.55
730200.000	Payroll Taxes-G&A	(8,784.00)	0.00		0.00	0.00
				CAIDJE -	(0.00)	
730250-00	Workers Compensation-G&A	74,857.00	59,772.25		0.00	59,772.25
730250.000	Workers Compensation-G&A	(1,549.00)	0.00		0.00	0.00
				CAIDJE -	(0.00)	
730300-00	Group Health Insurance-G&A	384,581.43	373,923.57		0.00	373,923.57
730300.000	Group Health Insurance-G&A	(4,854.00)	0.00		0.00	0.00
				CAIDJE -	(0.00)	
730310-00	Employee Deduction-Health Insurance-G&A	(158,339.98)	(159,999.42)		0.00	(159,999.42)
730320-00	Group Dental Insurance-G&A	17,017.52	15,855.72		0.00	15,855.72
730325-00	Employee Deduction-Dental Insurance G&A	(16,459.63)	(15,558.03)		0.00	(15,558.03)
730330-00	Disability-Short/Long Term-G&A	0.00	2,638.72		0.00	2,638.72
730332-00	Optional Acc/Crit Hosp & Life Insurance	1,355.71	228.26		0.00	228.26
730335-00	Life Insurance-G&A	6,417.90	5,196.83		0.00	5,196.83
730400-00	Cellular Telephone Expenses-G&A	489.50	507.00		0.00	507.00
730430-00	Legal Fees-G&A	3,780.50	7,971.50		0.00	7,971.50
730431-00	Legal/Professional-Resident Matters	71,917.47	50,476.31		0.00	50,476.31
730440-00	Accounting Fees-G&A	38,587.50	46,255.00		0.00	46,255.00
730445-00	Accounting ERC Expenses G&A	0.00	8,636.25		0.00	8,636.25
730450-00	Payroll Processing Fees-G&A	11,260.16	10,881.56		0.00	10,881.56
730462-00	Recruiting Fees	0.00	12,900.00		0.00	12,900.00
730470-00	Mass User Fee-G&A	725,720.07	833,509.62		0.00	833,509.62
730510-00	Advertising-Help Wanted-G&A	17,632.42	7,253.05		0.00	7,253.05
730515-00	Advertising-Promotional-G&A	8,550.00	7,300.00		0.00	7,300.00
730520-00	Software Support/Maintenance-G&A	47,763.33	45,362.76		0.00	45,362.76
730530-00	Computer Services And Repairs-G&A	9,371.20	9,419.00		0.00	9,419.00
730540-00	Bad Debt Expense-G&A	65,973.82	36,000.00		0.00	36,000.00
730670-00	Office Supplies-G&A	27,367.57	27,555.85		0.00	27,555.85
730700-00	Equipment/Storage Rental-G&A	19,520.74	28,554.00		0.00	28,554.00
730745-00	Cable-G&A	28,461.91	28,305.03		0.00	28,305.03
730747-00	Donations-G&A	7,225.00	13,613.00		0.00	13,613.00
730755-00	Insurance- Auto-G&A	2,499.60	2,560.58		0.00	2,560.58
730759-00	Insurance-General-G&A	105,705.39	109,352.56		0.00	109,352.56
730760-00	Licenses, Dues, Fees, Permits-G&A	14,503.31	11,690.55		0.00	11,690.55
730810-00	Dues & Subscriptions-G&A	14,363.32	13,114.32		0.00	13,114.32
730820-00	Travel-G&A	5,707.66	4,415.07		0.00	4,415.07
730830-00	Education, Training, Seminars-G&A	1,937.00	3,011.35		0.00	3,011.35
730831-00	Trustee Expenses-G&A	3,705.10	4,193.23		0.00	4,193.23
730832-00	Meetings/Conventions-G&A	1,849.10	1,809.00		0.00	1,809.00
730842-00	Employee Benefits Other-G&A	60,415.91	18,854.67		0.00	18,854.67
730842.000	Employee Benefits Other-G&A	(1,285.00)	0.00		0.00	0.00
				CAIDJE -	(0.00)	
730845-00	Employee Benefits CORI-G&A	1,688.89	1,356.23		0.00	1,356.23
730847-00	Employee Physicals-G&A	60.00	0.00		0.00	0.00

Client: **A443180 - Odd Fellows Home Of Massachusetts**
Engagement: **MDMC 2023 - Odd Fellows of Massachusetts**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
730860-00	Postage-G&A	4,084.58	3,518.38		0.00	3,518.38
730870-00	Fund Raising Expenses-G&A	24,982.94	32,720.95		0.00	32,720.95
730880-00	Development & Marketing Exp-G&A	8,535.25	11,796.77		0.00	11,796.77
730885-00	Resident Expenses Refunds, And Allowanc	2,734.65	2,439.38		0.00	2,439.38
730887-00	Interest Expense-Notes-G&A	1,001.45	0.00		0.00	0.00
730888-00	Interest Expense-Savers Bank	6,816.89	0.00		0.00	0.00
730894-00	Interest Expenses-SBA EIDL Loan	45,806.89	54,998.20		0.00	54,998.20
730900-00	Miscellaneous-G&A	2,236.00	0.00		0.00	0.00
730905-00	Late Payment And Fees-G&A	0.00	67.03		0.00	67.03
730906-00	Fines And Penalties-G&A	1,795.14	139.72		0.00	139.72
730910-00	Service Charges - Bank-G&A	1,307.51	1,576.71		0.00	1,576.71
800100	Wages - Physical Therapist Direct	39,947.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
800100-00	Wages - Physical Therapist Direct	58,932.53	97,816.19		0.00	97,816.19
				CAIDJE -	(0.00)	
800670-00	Supplies-PT	2,242.24	1,750.29		0.00	1,750.29
800955-00	Therapy Management Fee	24,000.00	18,000.00		0.00	18,000.00
810100	Wages - Occupational Therapist Direct	37,194.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
810100-00	Wages - Occupational Therapist Direct	40,858.79	48,729.06		0.00	48,729.06
				CAIDJE -	(0.00)	
810670-00	Supplies-OT	2,624.76	1,967.62		0.00	1,967.62
810950-00	Purchased Services-OT	68,409.60	62,644.47		0.00	62,644.47
820100	Wages - Speech Therapist Direct	1,432.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
820100-00	Wages - Speech Therapist Direct	3,141.67	5,746.00		0.00	5,746.00
				CAIDJE -	(0.00)	
820670-00	Supplies-ST	0.00	78.64		0.00	78.64
850050-00	Pharmacy Consultant	15,124.11	10,811.85		0.00	10,811.85
850660-00	Pharmacy House Supplies	2,299.05	5,776.37		0.00	5,776.37
850675-00	Pharmacy Medicare A	23,477.23	7,521.67		0.00	7,521.67
850680-00	Pharmacy Evercare A	18,841.54	11,385.69		0.00	11,385.69
850688-00	Pharmacy HMO Other	3,753.55	2,950.45		0.00	2,950.45
850689-00	Pharmacy Veterans	66,349.81	87,000.08		0.00	87,000.08
852675-00	Medical/Surgical Medicare A	53.27	67.17		0.00	67.17
852688-00	Medical/Surgical HMO Other	938.36	885.01		0.00	885.01
852689-00	Medical/Surgical-Veterans	817.97	322.41		0.00	322.41
860670-00	Medical Equip/Supplies House	10,793.08	18,277.13		0.00	18,277.13
865675-00	Laboratory Medicare A	4,492.02	2,120.54		0.00	2,120.54
865680-00	Laboratory HMOs	8,596.41	9,182.13		0.00	9,182.13
865688-00	Laboratory House/Other	12,729.54	21,581.06		0.00	21,581.06
866680-00	IV Therapy Evercare A	425.64	0.00		0.00	0.00
867675-00	X-Ray Medicare A	2,187.07	138.00		0.00	138.00
867680-00	X-Ray Evercare A	67.00	0.00		0.00	0.00
867688-00	X-Ray HMO Other	2,947.08	4,689.53		0.00	4,689.53
868675-00	Ambulance Medicare A	5,078.30	4,536.55		0.00	4,536.55
868688-00	Ambulance Other	747.22	121.00		0.00	121.00
869660-00	Oxygen House	20,312.18	19,440.73		0.00	19,440.73
869675-00	Oxygen Medicare A	155.00	0.00		0.00	0.00
869680-00	Oxygen Evercare A	31.00	0.00		0.00	0.00
869685-00	Oxygen Fallon A	126.00	0.00		0.00	0.00
869688-00	Oxygen HMO Other	1,457.20	0.00		0.00	0.00
870100-00	Other Ancillary Expenses	97.20	0.00		0.00	0.00
Subtotal [D] Expenses		9,528,017.06	10,321,727.37		0.00	10,321,727.37
Total [I] Income Statement		(307,098.92)	289,041.71		0.00	289,041.71
Group : [9999] Not Used						
Subgroup : None						
500850-00 Medicare B - Lab		0.00	(281.41)		0.00	(281.41)
Subtotal : None		0.00	(281.41)		0.00	(281.41)
Total [9999] Not Used		0.00	(281.41)		0.00	(281.41)
Sum of Account Groups		0.00	0.00		0.00	0.00
Net (Income) Loss		0.00	0.00		0.00	0.00

Tickmarks

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Client: **A443180 - Odd Fellows Home Of Massachusetts**
Engagement: **MDMC 2023 - Odd Fellows of Massachusetts**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - MCD SNF-CR Groupings Report**

Account	Description	CAID 12/31/2023	PP-1 12/31/2022
Group : [S6L1.1C1] Cash and Cash Equivalents			
Subgroup : None			
100180-00	Cash - Operating Savers Bank	322,079.60	380,906.01
100190-00	Cash - Payroll Savers Bank	27,865.22	15,056.37
100197-00	Cash - Savers Money Market	41,394.68	186,470.01
100199-00	Cash - Savers MM Stimulus Funds	381,414.83	830,933.49
100200-00	Cash - Petty	750.00	750.00
100953-00	Cash-Cornerstone Support 9 month CD	357,640.55	0.00
100957-00	Cash-Cornerstone SBA EIDL 9 Month Cl	716,569.85	0.00
Subtotal : None		1,847,714.73	1,414,115.88
Total [S6L1.1C1]	Cash and Cash Equivalents	1,847,714.73	1,414,115.88
Group : [S6L1.4C1] Other Cash & Equivalents			
Subgroup : None			
100900-00	Cash - Resident Council Trust BnkNrth	679.37	693.96
100910-00	Cash-Activities Acct BankNorth	4,745.16	4,475.69
100925-00	Cash - Special Events Account	1,799.04	1,692.50
100952-00	Cash-Cornerstone Bank Support Fund	140,640.89	413,189.60
100954-00	Cash-Cornerstone Bank PNA Account	76,177.99	108,309.07
100956-00	Cash-Cornerstone SBA EIDL Savings	740,729.42	1,452,619.48
200220-00	Resident Council Funds Held	(679.37)	(693.60)
200225-00	PNA Funds Held	(76,177.99)	(108,309.07)
Subtotal : None		887,914.51	1,871,977.63
Total [S6L1.4C1]	Other Cash & Equivalents	887,914.51	1,871,977.63
Group : [S6L1.5C1] Payer Accounts Receivable			
Subgroup : [S6L1.5C1A/ R Self-Pay Patients (Private)			
111000-00	A/R - Private	(48,084.75)	76,131.43
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		(48,084.75)	76,131.43
Subgroup : [S6L1.5C1A/R Managed Care Patients (Private)			
117000-00	A/R - Managed Care	(18,805.41)	7,423.84
118000-00	A/R - Insurance	(505.77)	7,059.78
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		(19,311.18)	14,483.62
Subgroup : [S6L1.5C1A/r Medicare Non Managed Care			
113000-00	A/R - Medicare Part A	(6,541.27)	17,712.03
114000-00	A/R - Medicare Part B	(17,979.22)	(12,987.74)
115000-00	A/R - Co-Insurance Part A	(281,090.24)	(266,752.05)
116000-00	A/R - Co-Insurance Part B	(628.20)	(1,310.38)
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		(306,238.93)	(263,338.14)
Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care			
112000-00	A/R - Medicaid	642,044.00	417,960.51
119000-00	A/R - Medicaid Pending	143,991.28	153,947.12
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Car		786,035.28	571,907.63
Subgroup : [S6L1.5C1A/R Mass Senior Care Organization			
119500-00	A/R - Evercare SCO	830,495.84	513,698.90
119600-00	A/R - Navicare	16,350.00	0.00
119650-00	A/R-Tufts SCO	35,011.68	32,331.50
Subtotal [S6L1.5C1H] A/R Mass Senior Care Organization		881,857.52	546,030.40
Subgroup : [S6L1.5C1A/R Other Public Patients			
119300-00	A/R - Hospice	18,067.88	(45,280.22)
119800-00	A/R Veterans Administration	114,214.35	197,197.60
Subtotal [S6L1.5C1L] A/R Other Public Patients		132,282.23	151,917.38

Total [S6L1.5C1]	Payer Accounts Receivable	1,426,540.17	1,097,132.32
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
120000-00	A/R - Allowance For Bad Debt	(62,276.27)	(60,000.00)
Subtotal : None		(62,276.27)	(60,000.00)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(62,276.27)	(60,000.00)
Group : [S6L1.7C1]	Receivable from Officers/Owners/Employees		
Subgroup : [S6L1.7C1]	Due from Employees		
131000-00	A/R - Employee Loans	5,965.00	5,965.00
Subtotal [S6L1.7C1A] Due from Employees		5,965.00	5,965.00
Total [S6L1.7C1]	Receivable from Officers/Owners/Employees	5,965.00	5,965.00
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			
139000-00	A/R - Other	0.00	9,908.00
Subtotal : None		0.00	9,908.00
Total [S6L1.11C1]	Other Receivables	0.00	9,908.00
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
153000-00	Prepaid - Insurance Commercial	71,372.00	67,090.00
154000-00	Prepaid - Worker Comp Insurance	17,854.33	16,086.58
Subtotal : None		89,226.33	83,176.58
Total [S6L1.13C1]	Prepaid Insurance	89,226.33	83,176.58
Group : [S6L1.15C1]	Other Prepaid Expenses		
Subgroup : None			
151000-00	Prepaid - Expenses	4,002.00	3,902.00
Subtotal : None		4,002.00	3,902.00
Total [S6L1.15C1]	Other Prepaid Expenses	4,002.00	3,902.00
Group : [S6L1.17C1]	Other Current Assets		
Subgroup : None			
131001-00	WComp Insur Receivable-1995 Ma Care	24,674.00	24,674.00
183000-00	Kravetz Fund	20,829.04	20,770.93
Subtotal : None		45,503.04	45,444.93
Total [S6L1.17C1]	Other Current Assets	45,503.04	45,444.93
Group : [S6L2.1C1]	Land		
Subgroup : None			
161000-00	Land	45,080.00	45,080.00
Subtotal : None		45,080.00	45,080.00
Total [S6L2.1C1]	Land	45,080.00	45,080.00
Group : [S6L2.2C1]	Building		
Subgroup : [S6L2.2C1]	Building Costs		
161200-00	New Garage	62,159.24	62,159.24
161300-00	New Building	3,995,965.07	3,995,965.07
Subtotal [S6L2.2C1A] Building Costs		4,058,124.31	4,058,124.31
Subgroup : [S6L2.2C1A/D]	Building		
163200-00	Accum Dep-New Garage	(47,191.02)	(45,182.60)
165000-00	Accum. Dep. - New Building	(3,332,436.43)	(3,232,538.43)
Subtotal [S6L2.2C1B] A/D Building		(3,379,627.45)	(3,277,721.03)
Total [S6L2.2C1]	Building	678,496.86	780,403.28
Group : [S6L2.3C1]	Improvements - Cost		
Subgroup : [S6L2.3C1]	Building Improvements		
161100-00	Land Improvements	143,909.14	143,909.14

0.00

(101,906.42)

161400-00	Improvements-New Building	887,703.88	863,106.88	
Subtotal [S6L2.3C1A] Building Improvements		1,031,613.02	1,007,016.02	24,597.00
Subgroup : [S6L2.3C1A/D Building Improvements				
163100-00	Accum Dep - Land Improvements	(138,139.00)	(134,911.75)	
165100-00	Accum Dep-Improv New Building	(600,780.23)	(576,063.88)	
Subtotal [S6L2.3C1D] A/D Building Improvements		(738,919.23)	(710,975.63)	(27,943.60)
Total [S6L2.3C1]	Improvements - Cost	292,693.79	296,040.39	
Group : [S6L2.4C1] Equipment				
Subgroup : [S6L2.4C1] Equipment Cost				
162000-00	Furniture Fixture & Equipment	508,122.11	470,995.82	
162100-00	Equipment	686,729.87	686,729.87	
162500-00	Computer Hardware	30,820.69	18,643.69	
163000-00	Computer Software	62,690.45	62,690.45	
Subtotal [S6L2.4C1A] Equipment Cost		1,288,363.12	1,239,059.83	49,303.29
Subgroup : [S6L2.4C1A/D Equipment				
166000-00	Accum. Dep. - FF&E	(372,156.65)	(321,240.27)	
166100-00	Accum Dep-Equipment	(659,639.74)	(644,405.67)	
167000-00	Accum. Dep. - Computer Hardware/Softw	(74,634.22)	(70,709.22)	
Subtotal [S6L2.4C1b] A/D Equipment		(1,106,430.61)	(1,036,355.16)	(70,075.45)
Total [S6L2.4C1]	Equipment	181,932.51	202,704.67	
Group : [S6L2.6C1] Motor Vehicle - Cost				
Subgroup : [S6L2.6C1] Motor Vehicle Cost				
161500-00	Automobile	28,709.25	32,473.96	
Subtotal [S6L2.6C1A] Motor Vehicle Cost		28,709.25	32,473.96	(3,764.71)
Subgroup : [S6L2.6C1A/D Motor Vehicles				
165500-00	Accum. Dep. - Motor Vehicle	(28,708.90)	(28,708.90)	
Subtotal [S6L2.6C1B] A/D Motor Vehicles		(28,708.90)	(28,708.90)	
Total [S6L2.6C1]	Motor Vehicle - Cost	0.35	3,765.06	
Group : [S6L3.1C1] Long Term Investments				
Subgroup : None				
183500-00	Lancaster Trust	349,160.10	406,212.71	
Subtotal : None		349,160.10	406,212.71	
Total [S6L3.1C1]	Long Term Investments	349,160.10	406,212.71	
Group : [S6L3.4C1] Construction in Progress				
Subgroup : None				
200254-00	Other Liability ARPA HVAC Grant	128,184.00	0.00	
Subtotal : None		128,184.00	0.00	
Total [S6L3.4C1]	Construction in Progress	128,184.00	0.00	
Group : [S6L3.5C1] Mortgage Acquisition Costs				
Subgroup : None				
163500-00	Loan Acquisition Cost	0.00	9,841.00	
Subtotal : None		0.00	9,841.00	
Total [S6L3.5C1]	Mortgage Acquisition Costs	0.00	9,841.00	
Group : [S6L3.6C1] Accum Amort of Mortgage Acquisition Costs				
Subgroup : None				
167500-00	Amortization-Loan Acquisition Cost	0.00	(2,993.00)	
Subtotal : None		0.00	(2,993.00)	
Total [S6L3.6C1]	Accum Amort of Mortgage Acquisition	0.00	(2,993.00)	
Group : [S6L5.1C1] Trade Payable				
Subgroup : None				
200100-00	Accounts Payable	(398,895.63)	(341,011.22)	
Subtotal : None		(398,895.63)	(341,011.22)	

Total [S6L5.1C1]	Trade Payable	(398,895.63)	(341,011.22)
Group : [S6L5.2C1]	Accrued Expenses		
Subgroup : None			
200310-00	Accrued User Fee	(217,732.22)	(187,701.63)
200311-00	Accrued Interest Grand Lodge Notes	(31,237.00)	(31,237.00)
200313-00	Accrued Interest Worcester Lodge Notes	(80,733.00)	(80,733.00)
200320-00	Accrued Expenses	0.00	(1,010.00)
Subtotal : None		(329,702.22)	(300,681.63)
Total [S6L5.2C1]	Accrued Expenses	(329,702.22)	(300,681.63)
Group : [S6L5.4C1]	Patient Funds Due		
Subgroup : None			
200250-00	Due Medicaid	(74,348.24)	(22,471.82)
Subtotal : None		(74,348.24)	(22,471.82)
Total [S6L5.4C1]	Patient Funds Due	(74,348.24)	(22,471.82)
Group : [S6L5.6C1]	Long Term Debt, Current Portion-Banks, Mortgages, Other		
Subgroup : [S6L5.6C1]	Current LT Debt-Banks		
252100-00	Loan-SBA EIDL Loan	(2,000,000.00)	(2,000,000.00)
Subtotal [S6L5.6C1A]	Current LT Debt-Banks	(2,000,000.00)	(2,000,000.00)
Total [S6L5.6C1]	Long Term Debt, Current Portion-Ban	(2,000,000.00)	(2,000,000.00)
Group : [S6L5.7C1]	Accrued Salaries & Payroll Liabilities		
Subgroup : [S6L5.7C1]	Accrued Salaaries		
202000-00	Accrued Wages	(224,624.00)	(204,419.00)
202100-00	Accrued Vacation Payroll	(144,436.00)	(144,164.00)
Subtotal [S6L5.7C1A]	Accrued Salaaries	(369,060.00)	(348,583.00)
Subgroup : [S6L5.7C1]	Accrued Payroll Taxes Withheld		
202050-00	Accrued Payroll Taxes	(23,371.55)	(21,448.55)
Subtotal [S6L5.7C1B]	Accrued Payroll Taxes Withheld	(23,371.55)	(21,448.55)
Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	(392,431.55)	(370,031.55)
Group : [S6L6.2C1]	Due to Related Parties, Subsidiaries & Affiliates		
Subgroup : None			
200260-00	Due To Worcester Lodge	(143,418.96)	(188,418.96)
200263-00	Due To Grand Lodge	(517,519.16)	(517,519.16)
200265-00	Due To Employees Fund	(1.18)	(5.98)
Subtotal : None		(660,939.30)	(705,944.10)
Total [S6L6.2C1]	Due to Related Parties, Subsidiaries &	(660,939.30)	(705,944.10)
Group : [S6L8A.1C2]	Net Assets With Donor Restrictions		
Subgroup : None			
301100-00	Permanently Restricted Net Assets	(371,774.63)	(371,774.63)
301110-00	Temporary Restricted Net Assets	0.00	(0.42)
Subtotal : None		(371,774.63)	(371,775.05)
Total [S6L8A.1C2]	Net Assets With Donor Restrictions	(371,774.63)	(371,775.05)
Group : [S6L8B.4C1]	Owners Equity Balance-Retained Earnings		
Subgroup : None			
301000-00	Fund Balance Operating	(1,079,581.35)	(1,079,581.35)
308000-00	Retained Earnings	(901,224.50)	(714,080.81)
Subtotal : None		(1,980,805.85)	(1,793,662.16)
Total [S6L8B.4C1]	Owners Equity Balance-Retained Earn	(1,980,805.85)	(1,793,662.16)
Group : [S2L1.1C1]	Private Pay		
Subgroup : None			
410100-00	Private Cert - Room And Board	(462,000.00)	(505,650.00)
599017-00	Private Upgrade Revenue	(12,099.75)	(4,044.30)
Subtotal : None		(474,099.75)	(509,694.30)
Total [S2L1.1C1]	Private Pay	(474,099.75)	(509,694.30)

Group : [S2L1.2C1] Commerical Managed Care			
Subgroup : None			
450100-00	Managed Care Cert - Room And Board	(162,594.50)	(225,096.41)
Subtotal : None		(162,594.50)	(225,096.41)
Total [S2L1.2C1] Commerical Managed Care		(162,594.50)	(225,096.41)
Group : [S2L1.4C1] Medicare-Fee-For-Service			
Subgroup : None			
400100-00	Medicare A - Room And Board	(121,989.12)	(542,434.16)
Subtotal : None		(121,989.12)	(542,434.16)
Total [S2L1.4C1] Medicare-Fee-For-Service		(121,989.12)	(542,434.16)
Group : [S2L1.6C1] MassHealth Fee-for-Service			
Subgroup : None			
430100-00	Medicaid Cert - Room And Board	(3,221,570.72)	(2,288,746.73)
430150-00	Medicaid Cert - Direct Care Add On	0.00	(368,114.86)
430155-00	Medicaid Add-Ons	(293,450.00)	(31,200.00)
430157-00	Medicaid 2% Downward Adj 3.58 Staffing	59,732.42	11,393.14
435100-00	Medicaid Pending Room And Board	(19,830.84)	(156,161.72)
Subtotal : None		(3,475,119.14)	(2,832,830.17)
Total [S2L1.6C1] MassHealth Fee-for-Service		(3,475,119.14)	(2,832,830.17)
Group : [S2L1.7C1] MassHealth Managed Care			
Subgroup : None			
480100-00	Evercare SCO - Room And Board	(2,149,366.95)	(2,115,904.32)
480155-00	Evercare Add-Ons	(133,600.00)	0.00
482100-00	Navicare - Room & Board	(1,229,512.66)	(1,439,763.89)
482155-00	Navicare Add-Ons	(73,850.00)	0.00
530100-00	Tufts SCO- Room And Board	(85,874.49)	(32,331.50)
530155-00	Tufts SCO Add-Ons	(12,100.00)	0.00
599056-00	Evercare-UHC Capitation Dividend	(9,975.00)	(21,075.00)
Subtotal : None		(3,694,279.10)	(3,609,074.71)
Total [S2L1.7C1] MassHealth Managed Care		(3,694,279.10)	(3,609,074.71)
Group : [S2L1.14C1] Veterans & Other Public			
Subgroup : None			
580100-00	Veterans - Room And Board	(1,381,297.96)	(947,895.06)
580900-00	Veterans - Contractual Adjustment	203,432.47	164,679.87
Subtotal : None		(1,177,865.49)	(783,215.19)
Total [S2L1.14C1] Veterans & Other Public		(1,177,865.49)	(783,215.19)
Group : [S2L1.15C1] Other Payer Revenue			
Subgroup : None			
470100-00	Hospice Cert - Room And Board	(269,040.69)	(432,703.24)
Subtotal : None		(269,040.69)	(432,703.24)
Total [S2L1.15C1] Other Payer Revenue		(269,040.69)	(432,703.24)
Group : [S2L1.1C2] Ancillary-Private Pay			
Subgroup : None			
410250-00	Private Cert - Pharmacy	0.00	(425.59)
410400-00	Private Cert - Physical Therapy	(501.55)	0.00
410500-00	Private Cert - Speech Therapy	0.00	(402.14)
410900-00	Private Cert - Contractual Adjustment	0.00	102.14
Subtotal : None		(501.55)	(725.59)
Total [S2L1.1C2] Ancillary-Private Pay		(501.55)	(725.59)
Group : [S2L1.2C2] Ancillary-Commerical Managed Care			
Subgroup : None			
450250-00	Managed Care Cert - Pharmacy	(25,066.18)	(45,000.16)
450300-00	Managed Care Cert - Oxygen	0.00	(62.00)
450400-00	Managed Care Cert - Physical Therapy	(7,832.67)	(20,009.36)
450450-00	Managed Care Cert - Occupational Ther	(8,408.65)	(20,641.63)
450500-00	Managed Care Cert - Speech Therapy	(268.00)	(691.87)
450700-00	Managed Care Cert - X-Ray	0.00	(67.00)
450850-00	Managed Care Cert - Lab	(1,336.80)	(2,857.97)

450900-00	Managed Care Cert - Contractual Adjust	41,882.85	89,116.57
482900-00	Navicare- Contractual Adjust	(459.65)	(3.40)
Subtotal : None		(1,489.10)	(216.82)
Total [S2L1.2C2]	Ancillary-Commerical Managed Care	(1,489.10)	(216.82)

Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service

Subgroup : None

400250-00	Medicare A - Pharmacy	(13,636.46)	(45,639.46)
400300-00	Medicare A - Oxygen	0.00	(248.00)
400400-00	Medicare A - Physical Therapy	(9,122.60)	(38,143.43)
400450-00	Medicare A - Occupational Therapy	(7,220.87)	(56,225.83)
400500-00	Medicare A - Speech Therapy	(2,240.59)	(2,164.88)
400700-00	Medicare A - X-Ray	0.00	(1,358.00)
400850-00	Medicare A - Lab	(1,950.70)	(3,255.69)
400900-00	Medicare A - Contractual Adjustment	34,171.22	150,294.16
500250-00	Medicare B - Pharmacy	(93.06)	0.00
500260-00	Medicare B - Vaccines	(1,076.68)	(571.12)
500400-00	Medicare B - Physical Therapy	(95,615.81)	(85,826.23)
500450-00	Medicare B - Occupational Therapy	(93,181.47)	(57,416.23)
500500-00	Medicare B - Speech Therapy	(624.92)	(3,351.56)
500850-00	Medicare B - Lab	(281.41)	0.00
500900-00	Medicare B - Contractual Adjustment	68,807.08	50,465.10
505260-00	Managed Care B - Vaccines	(1,065.20)	(1,128.04)
505400-00	Managed Care B - Physical Therapy	(50,263.24)	(56,215.83)
505450-00	Managed Care B - Occupational Therapy	(25,341.49)	(47,139.58)
505500-00	Managed Care B - Speech Therapy	(1,527.76)	(453.86)
505850-00	Managed Care B - Lab	(20,928.30)	(15,848.12)
505900-00	Managed Care B - Contractual Adjustme	1,647.04	19,500.43
550500-00	Managed Care Non-Cert - Speech Thera	0.00	(240.08)
550900-00	Managed Care Non-Cert - Contractual A	0.00	240.08
599090-00	Small Balance Adjustments	(2,244.20)	(7,636.75)
Subtotal : None		(221,789.42)	(202,362.92)
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(221,789.42)	(202,362.92)

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

Subgroup : None

430250-00	Medicaid Cert - Pharmacy	(2,491.82)	(582.92)
430400-00	Medicaid Cert - Physical Therapy	(6,065.74)	(1,027.21)
430450-00	Medicaid Cert - Occupational Therapy	(6,041.60)	(581.82)
430900-00	Medicaid Cert - Contractual Adjustment	17,542.60	3,960.45
580250-00	Veterans - Pharmacy	(178,916.60)	(133,085.46)
580400-00	Veterans - Physical Therapy	(20,162.60)	(16,616.73)
580450-00	Veterans - Occupational Therapy	(15,555.47)	(14,208.63)
580500-00	Veterans - Speech Therapy	(807.72)	(1,172.86)
580700-00	Veterans - X-Ray	(540.00)	(1,364.29)
580750-00	Veterans - Ambulance	(3,056.40)	(473.40)
580850-00	Veterans - Lab	(8,647.35)	(4,359.12)
Subtotal : None		(224,742.70)	(169,511.99)
Total [S2L1.14C2]	Ancillary-Veterans Affairs & Other Put	(224,742.70)	(169,511.99)

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

Subgroup : None

595100-00	Realized Gain/Loss Investment	(58.11)	4,963.17
595140-00	Interest Income-Kravetz Fund	(795.00)	(520.09)
599045-00	Mass Testing Reimbursement Revenue	(41,040.00)	(168,948.00)
599047-00	Mass Emergency Paid Covid Sick Leave	0.00	(16,172.64)
599049-00	Federal HHS Phase 4 Stimulus	0.00	(216,994.25)
599054-00	Lancaster FMV Change	(36,019.11)	0.00
599070-00	Charitable Donations	(5,113.20)	(9,280.96)
599072-00	Special Events Revenue	(95,204.68)	(81,426.50)
Subtotal : None		(178,230.10)	(488,379.27)
Total [S2L3.2C1]	Endowment & Other Non Recoverabl	(178,230.10)	(488,379.27)

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

Subgroup : None

599095-00	Prior Year Revenue/Adjustments	(7,243.81)	(137.00)
Subtotal : None		(7,243.81)	(137.00)
Total [S2L3.6C1]	Prior Year Retroactive Revenue	(7,243.81)	(137.00)
Group : [S2L3.7C1] Interest Income			
Subgroup : None			
599053-00	Interest Income	(40,205.78)	(8,692.64)
599055-00	Lancaster Interest Income	(11,139.00)	(17,294.33)
Subtotal : None		(51,344.78)	(25,986.97)
Total [S2L3.7C1]	Interest Income	(51,344.78)	(25,986.97)
Group : [S2L3.9C1] Administrative & General Recoverable Income			
Subgroup : None			
599080-00	Misc. Income	(0.43)	(4,044.00)
Subtotal : None		(0.43)	(4,044.00)
Total [S2L3.9C1]	Administrative & General Recoverable	(0.43)	(4,044.00)
Group : [S2L3.11C1] Variable Recoverable Income			
Subgroup : None			
599015-00	Cable/TV/Phone	(8,571.50)	(8,494.00)
599057-00	Vendor Rebate Dividends-UHF	(178.06)	(209.24)
Subtotal : None		(8,749.56)	(8,703.24)
Total [S2L3.11C1]	Variable Recoverable Income	(8,749.56)	(8,703.24)
Group : [S3L1.1C1] Director of Nurses Salary			
Subgroup : None			
630010-00	Wages - DON	129,401.40	114,321.17
Subtotal : None		129,401.40	114,321.17
Total [S3L1.1C1]	Director of Nurses Salary	129,401.40	114,321.17
Group : [S3L1.7C1] Registered Nurses Salaries			
Subgroup : None			
630100-00	Wages - R.N.	35,266.46	54,965.49
630105-00	Wages-RN Unit Manager	0.00	39,477.60
630107-00	Wages-RN Supervisor	181,494.35	171,283.09
Subtotal : None		216,760.81	265,726.18
Total [S3L1.7C1]	Registered Nurses Salaries	216,760.81	265,726.18
Group : [S3L1.11C1] Registered Nurses Purchased Service Tempory Agency Staff			
Subgroup : None			
630310-00	Agency R.N.	448,671.79	350,105.24
Subtotal : None		448,671.79	350,105.24
Total [S3L1.11C1]	Registered Nurses Purchased Service	448,671.79	350,105.24
Group : [S3L1.12C1] Licensed Practical Nurses Salary			
Subgroup : None			
630110-00	Wages - L.P.N.	1,011,082.20	917,580.23
630112-00	Wages-LPN Unit Manger	145,865.12	85,307.92
Subtotal : None		1,156,947.32	1,002,888.15
Total [S3L1.12C1]	Licensed Practical Nurses Salary	1,156,947.32	1,002,888.15
Group : [S3L1.16C1] Licensed Practical Nurses Purchased Service Tempory Agency Staff			
Subgroup : None			
630320-00	Agency L.P.N.	271,117.48	254,609.77
Subtotal : None		271,117.48	254,609.77
Total [S3L1.16C1]	Licensed Practical Nurses Purchased	271,117.48	254,609.77
Group : [S3L1.17C1] Certified Nurses Aides Salaries			
Subgroup : None			
630120-00	Wages - Nurses Aides	1,632,712.80	1,287,410.15
Subtotal : None		1,632,712.80	1,287,410.15
Total [S3L1.17C1]	Certified Nurses Aides Salaries	1,632,712.80	1,287,410.15
Group : [S3L1.21C1] Certified Nurses Aides Purchased Service Tempory Agency Staff			

Subgroup : None			
630330-00	Agency Aides	414,674.24	284,529.86
Subtotal : None		414,674.24	284,529.86
Total [S3L1.21C1]	Certified Nurses Aides Purchased Ser	414,674.24	284,529.86
Group : [S3L2.1C1] Administration Salaries			
Subgroup : [S3L2.1C1] Administrator Salaries			
730100-00	Wages - Administrator	166,524.20	146,717.20
Subtotal [S3L2.1C1A] Administrator Salaries		166,524.20	146,717.20
Total [S3L2.1C1]	Administration Salaries	166,524.20	146,717.20
Group : [S3L2.4C1] Administration Purchased Service			
Subgroup : None			
730105-00	Administrator-Contract Services	0.00	7,500.00
Subtotal : None		0.00	7,500.00
Total [S3L2.4C1]	Administration Purchased Service	0.00	7,500.00
Group : [S3L2.5C1] Officers Total Compensaion			
Subgroup : [S3L2.5C1] Officers Salaries			
730125-00	Wages - Grand Lodge	108,934.40	100,780.40
Subtotal [S3L2.5C1A] Officers Salaries		108,934.40	100,780.40
Total [S3L2.5C1]	Officers Total Compensaion	108,934.40	100,780.40
Group : [S3L2.7C1] Clerical Staff Salaries			
Subgroup : None			
730110-00	Wages - Clerical	446,905.61	440,521.26
730120-00	Wages-Admission Director	83,711.84	78,865.64
Subtotal : None		530,617.45	519,386.90
Total [S3L2.7C1]	Clerical Staff Salaries	530,617.45	519,386.90
Group : [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping Services			
Subgroup : None			
730450-00	Payroll Processing Fees-G&A	10,881.56	11,260.16
Subtotal : None		10,881.56	11,260.16
Total [S3L2.11C1]	Electronic Data Processing, Payroll &	10,881.56	11,260.16
Group : [S3L2.12C1] Office Supplies			
Subgroup : None			
730520-00	Software Support/Maintenance-G&A	45,362.76	47,763.33
730530-00	Computer Services And Repairs-G&A	9,419.00	9,371.20
730670-00	Office Supplies-G&A	27,555.85	27,367.57
730700-00	Equipment/Storage Rental-G&A	28,554.00	19,520.74
730860-00	Postage-G&A	3,518.38	4,084.58
730910-00	Service Charges - Bank-G&A	1,576.71	1,307.51
Subtotal : None		115,986.70	109,414.93
Total [S3L2.12C1]	Office Supplies	115,986.70	109,414.93
Group : [S3L2.13C1] Telecommunications (e.g. Internet & Phone)			
Subgroup : None			
720500-00	Telephone-Plant And Maint.	13,136.35	11,420.98
730400-00	Cellular Telephone Expenses-G&A	507.00	489.50
Subtotal : None		13,643.35	11,910.48
Total [S3L2.13C1]	Telecommunications (e.g. Internet & P	13,643.35	11,910.48
Group : [S3L2.15C1] Travel, Conventions & Meetings			
Subgroup : None			
730820-00	Travel-G&A	4,415.07	5,707.66
730832-00	Meetings/Conventions-G&A	1,809.00	1,849.10
Subtotal : None		6,224.07	7,556.76
Total [S3L2.15C1]	Travel, Conventions & Meetings	6,224.07	7,556.76
Group : [S3L2.16C1] Advertising: Help Wanted			
Subgroup : None			

730462-00	Recruiting Fees	12,900.00	0.00
730510-00	Advertising-Help Wanted-G&A	7,253.05	17,632.42
Subtotal : None		20,153.05	17,632.42
Total [S3L2.16C1]	Advertising: Help Wanted	20,153.05	17,632.42

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

Subgroup : None

730760-00	Licenses, Dues, Fees, Permits-G&A	11,690.55	14,503.31
Subtotal : None		11,690.55	14,503.31
Total [S3L2.17C1]	Licenses & Dues: Patient Care Related	11,690.55	14,503.31

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

Subgroup : [S3L2.18C1] Administration Education / Training

730830-00	Education, Training, Seminars-G&A	3,011.35	1,937.00
Subtotal [S3L2.18C1] Administration Education / Training		3,011.35	1,937.00
Total [S3L2.18C1]	Continuing Professional Education / T	3,011.35	1,937.00

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

Subgroup : None

730440-00	Accounting Fees-G&A	46,255.00	38,587.50
730445-00	Accounting ERC Expenses G&A	8,636.25	0.00
Subtotal : None		54,891.25	38,587.50
Total [S3L2.19C1]	Accounting Services (not related to Ap	54,891.25	38,587.50

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

Subgroup : None

730759-00	Insurance-General-G&A	109,352.56	105,705.39
Subtotal : None		109,352.56	105,705.39
Total [S3L2.20C1]	Insurance: Malpractice & General Liab	109,352.56	105,705.39

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

Subgroup : None

640112-00	COVID-19 Staff/Resident Testing	0.00	146,925.00
640115-00	COVID-19 Expenses	3,582.59	2,517.18
640119-00	COVID-19 PPE EXPENSES	0.00	4,388.16
730747-00	Donations-G&A	13,613.00	7,225.00
730831-00	Trustee Expenses-G&A	4,193.23	3,705.10
730885-00	Resident Expenses Refunds, And Allowa	2,439.38	2,734.65
730900-00	Miscellaneous-G&A	0.00	2,236.00
Subtotal : None		23,828.20	169,731.09
Total [S3L2.22C1]	Other A & G Expenses	23,828.20	169,731.09

Group : [S3L2B.1C1] Advertising Marketing

Subgroup : None

730515-00	Advertising-Promotional-G&A	7,300.00	8,550.00
730870-00	Fund Raising Expenses-G&A	32,720.95	24,982.94
730880-00	Development & Marketing Exp-G&A	11,796.77	8,535.25
Subtotal : None		51,817.72	42,068.19
Total [S3L2B.1C1]	Advertising Marketing	51,817.72	42,068.19

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

Subgroup : None

730810-00	Dues & Subscriptions-G&A	13,114.32	14,363.32
Subtotal : None		13,114.32	14,363.32
Total [S3L2B.2C1]	Licenses & Dues Not Patient Related t	13,114.32	14,363.32

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

Subgroup : None

730431-00	Legal/Professional-Resident Matters	50,476.31	71,917.47
Subtotal : None		50,476.31	71,917.47
Total [S3L2B.5C1]	Legal: Resident Care	50,476.31	71,917.47

Group : [S3L2B.6C1] Legal: Other

Subgroup : None

730430-00	Legal Fees-G&A	7,971.50	3,780.50
Subtotal : None		7,971.50	3,780.50
Total [S3L2B.6C1]	Legal: Other	7,971.50	3,780.50

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

Subgroup : None

730887-00	Interest Expense-Notes-G&A	0.00	1,001.45
730894-00	Interest Expenses-SBA EIDL Loan	54,998.20	45,806.89
Subtotal : None		54,998.20	46,808.34
Total [S3L2B.10C1]	Interest on Working Capital	54,998.20	46,808.34

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

Subgroup : None

730905-00	Late Payment And Fees-G&A	67.03	0.00
730906-00	Fines And Penalties-G&A	139.72	1,795.14
Subtotal : None		206.75	1,795.14
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including Interest	206.75	1,795.14

Group : [S3L2B.14C1] Bad Debt Expenses

Subgroup : None

730540-00	Bad Debt Expense-G&A	36,000.00	65,973.82
Subtotal : None		36,000.00	65,973.82
Total [S3L2B.14C1]	Bad Debt Expenses	36,000.00	65,973.82

Group : [S3L2B.15C1] User Fee Assessment

Subgroup : None

730470-00	Mass User Fee-G&A	833,509.62	725,720.07
Subtotal : None		833,509.62	725,720.07
Total [S3L2B.15C1]	User Fee Assessment	833,509.62	725,720.07

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

Subgroup : None

730127-00	Wages-Staff Developer	96,669.99	78,919.32
Subtotal : None		96,669.99	78,919.32
Total [S3L3.1C1]	Staff Development Coordinator Salaries	96,669.99	78,919.32

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

Subgroup : None

720110-00	Wages - Plant And Maintenance	125,962.35	111,515.57
Subtotal : None		125,962.35	111,515.57
Total [S3L3.5C1]	Plant Operations: Salaries	125,962.35	111,515.57

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

Subgroup : None

720540-00	Trash Removal-Plant & Maintenance	47,311.09	40,227.29
720660-00	Building Repair & Maint-Plant & Maint.	0.00	155.25
720690-00	Grounds Maint/Landscaping-Plant & Maint.	20,850.00	16,041.63
720730-00	Equipment Repair & Maint-Plant & Maint	0.00	173.73
720850-00	Purchased Services-Plant & Maint.	74,302.74	57,789.89
Subtotal : None		142,463.83	114,387.79
Total [S3L3.8C1]	Plant Operations: Purchased Service	142,463.83	114,387.79

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

Subgroup : None

720670-00	Supplies And Expenses-Plant & Maint.	48,459.42	34,657.03
Subtotal : None		48,459.42	34,657.03
Total [S3L3.9C1]	Plant Operations: Supplies & Expenses	48,459.42	34,657.03

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

Subgroup : None

720510-00	Gas-Plant & Maintenance	41,570.04	39,318.39
720520-00	Electricity-Plant & Maintenance	88,687.41	83,438.47
720530-00	Water And Sewer-Plant & Maintenance	63,507.52	65,180.48
Subtotal : None		193,764.97	187,937.34
Total [S3L3.10C1]	Plant Operations: Utilities	193,764.97	187,937.34

Group : [S3L3.13C1] Dietician: Salaries

Subgroup : None

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

Group : [S3L3.18C1] Dietary: Salaries

Subgroup : None

690110-00	Wages - Dietary	506,565.80	422,029.64
Subtotal : None		506,565.80	422,029.64
Total [S3L3.18C1]	Dietary: Salaries	506,565.80	422,029.64

Group : [S3L3.21C1] Dietary: Food

Subgroup : None

690680-00	Food Nutritional Therapy-Dietary	16,522.71	18,214.23
690690-00	Food-Dietary	260,106.30	268,605.01
690840-00	Nutrition Consultant-Dietary	44,166.50	15,533.75
Subtotal : None		320,795.51	302,352.99
Total [S3L3.21C1]	Dietary: Food	320,795.51	302,352.99

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

Subgroup : None

690670-00	Supplies (Non-Food)-Dietary	34,710.45	49,546.56
Subtotal : None		34,710.45	49,546.56
Total [S3L3.23C1]	Dietary: Supplies & Expenses	34,710.45	49,546.56

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

Subgroup : [S3L3.24C] Housekeeping Salries

710110-00	Wages - Housekeeping	173,636.23	174,104.84
Subtotal [S3L3.24C1A] Housekeeping Salries		173,636.23	174,104.84

Subgroup : [S3L3.24C] Laundry Salaries

700110-00	Wages -Laundry	99,878.66	92,186.76
Subtotal [S3L3.24C1E] Laundry Salaries		99,878.66	92,186.76

Total [S3L3.24C1]	Housekeeping / Laundry: Salaries	273,514.89	266,291.60
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Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense

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

710670-00	Supplies And Expenses-Housekeeping	37,373.16	29,948.22
Subtotal [S3L3.28C1A] Housekeeping Supplies & Expenses		37,373.16	29,948.22

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

700670-00	Supplies And Expense-Laundry	12,095.52	13,174.83
Subtotal [S3L3.28C1E] Laundry Supplies & Expense		12,095.52	13,174.83

Total [S3L3.28C1]	Housekeeping / Laundry: Supplies &	49,468.68	43,123.05
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Group : [S3L3.29C1] Housekeepong / Laundry: Linen & Bedding

Subgroup : None

700690-00	Linen And Bedding-Laundry	8,730.51	3,391.39
Subtotal : None		8,730.51	3,391.39
Total [S3L3.29C1]	Housekeepong / Laundry: Linen & Bed	8,730.51	3,391.39

Group : [S3L3.34C1] Quality Assurane (QA) Professional : Purchased Service

Subgroup : None

630340-00	Quality Assur. Consultants-Nursing	0.00	10,200.00
Subtotal : None		0.00	10,200.00
Total [S3L3.34C1]	Quality Assurane (QA) Professional : l	0.00	10,200.00

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

Subgroup : None

630125-00	Wages-Nurse Scheduler	28,340.40	30,863.43
650100-00	Wages - Medical Records	30,414.76	27,569.32

650110-00	Wages - Central Supply Coordinator	16,273.00	13,715.97
Subtotal : None		75,028.16	72,148.72
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salari	75,028.16	72,148.72

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

Subgroup : [S3L3.40CMMQ Salaries

630030-00	Wages - MMQ Nurse	36,434.74	27,714.25
Subtotal [S3L3.40C1AMMQ Salaries		36,434.74	27,714.25

Subgroup : [S3L3.40CMDS Salaries

630020-00	Wages - MDS Nurse	96,750.34	78,191.90
Subtotal [S3L3.40C1EMDS Salaries		96,750.34	78,191.90

Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) E	133,185.08	105,906.15
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Group : [S3L3.48C1] Social Service Worker: Salaries

Subgroup : None

620110-00	Wages - Social Services	65,852.00	75,588.00
Subtotal : None		65,852.00	75,588.00
Total [S3L3.48C1]	Social Service Worker: Salaries	65,852.00	75,588.00

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

Subgroup : None

620150-00	Consultant-Social Service	6,600.00	6,640.00
620850-00	Purchased Services-Soc Services	13,650.00	0.00
Subtotal : None		20,250.00	6,640.00
Total [S3L3.51C1]	Social Service Worker: Purchased Ser	20,250.00	6,640.00

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

Subgroup : None

800955-00	Therapy Management Fee	18,000.00	24,000.00
Subtotal : None		18,000.00	24,000.00
Total [S3L3.59C1]	Indirect Restorative Therapy: Consult:	18,000.00	24,000.00

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

Subgroup : None

800100-00	Wages - Physical Therapist Direct	97,816.19	98,879.53
810100-00	Wages - Occupational Therapist Direct	48,729.06	78,052.79
820100-00	Wages - Speech Therapist Direct	5,746.00	4,573.67
Subtotal : None		152,291.25	181,505.99
Total [S3L3.60C1]	Direct Restorative Therapy: Salaries	152,291.25	181,505.99

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

Subgroup : None

810950-00	Purchased Services-OT	62,644.47	68,409.60
Subtotal : None		62,644.47	68,409.60
Total [S3L3.62C1]	Direct Restorative Therapy: Consultar	62,644.47	68,409.60

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

Subgroup : None

610110-00	Wages - Activities	142,463.53	152,166.72
Subtotal : None		142,463.53	152,166.72
Total [S3L3.64C1]	Recreational Therapy/Activities: Salar	142,463.53	152,166.72

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

Subgroup : None

610660-00	Entertainment-Activities	8,290.00	9,077.02
610850-00	Purchased Services-Activities	1,425.53	750.00
Subtotal : None		9,715.53	9,827.02
Total [S3L3.67C1]	Recreational Therapy/Activities: Purc	9,715.53	9,827.02

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

Subgroup : None

610650-00	Supplies-Activities	3,438.84	3,501.15
610810-00	Dues & Subscriptions-Activities	678.03	697.85

610820-00	Travel/Trips-Activities	0.00	200.00
650120-00	Supplies-Medical Record	152.29	564.89
730745-00	Cable-G&A	28,305.03	28,461.91
Subtotal : None		32,574.19	33,425.80
Total [S3L3.68C1]	Recreational Therapy/Activities: Supp	32,574.19	33,425.80

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

Subgroup : None

720667-00	Vehicle Repair & Maint, Gas-Plant & Mai	2,844.09	6,098.17
730755-00	Insurance- Auto-G&A	2,560.58	2,499.60
Subtotal : None		5,404.67	8,597.77
Total [S3L3.78C1]	Travel: Motor Vehicle Expense	5,404.67	8,597.77

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

Subgroup : None

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

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

Subgroup : None

730847-00	Employee Physicals-G&A	0.00	60.00
Subtotal : None		0.00	60.00
Total [S3L3.85C1]	Physician Services: Employee Physic:	0.00	60.00

Group : [S3L3.87C1] Legend Drugs

Subgroup : None

850675-00	Pharmacy Medicare A	7,521.67	23,477.23
850680-00	Pharmacy Evercare A	11,385.69	18,841.54
850688-00	Pharmacy HMO Other	2,950.45	3,753.55
850689-00	Pharmacy Veterans	87,000.08	66,349.81
852675-00	Medical/Surgical Medicare A	67.17	53.27
852688-00	Medical/Surgical HMO Other	885.01	938.36
852689-00	Medical/Surgical-Veterans	322.41	817.97
865675-00	Laboratory Medicare A	2,120.54	4,492.02
865680-00	Laboratory HMOs	9,182.13	8,596.41
866680-00	IV Therapy Evercare A	0.00	425.64
867675-00	X-Ray Medicare A	138.00	2,187.07
867680-00	X-Ray Evercare A	0.00	67.00
867688-00	X-Ray HMO Other	4,689.53	2,947.08
868675-00	Ambulance Medicare A	4,536.55	5,078.30
868688-00	Ambulance Other	121.00	747.22
869675-00	Oxygen Medicare A	0.00	155.00
869680-00	Oxygen Evercare A	0.00	31.00
869685-00	Oxygen Fallon A	0.00	126.00
869688-00	Oxygen HMO Other	0.00	1,457.20
870100-00	Other Ancillary Expenses	0.00	97.20
Subtotal : None		130,920.23	140,638.87
Total [S3L3.87C1]	Legend Drugs	130,920.23	140,638.87

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

Subgroup : None

640110-00	House Supplies-Nursing	102,223.63	108,686.69
640125-00	Disposable Supplies-Nursing	29,889.16	26,622.79
800670-00	Supplies-PT	1,750.29	2,242.24
810670-00	Supplies-OT	1,967.62	2,624.76
820670-00	Supplies-ST	78.64	0.00
850660-00	Pharmacy House Supplies	5,776.37	2,299.05
860670-00	Medical Equip/Supplies House	18,277.13	10,793.08
865688-00	Laboratory House/Other	21,581.06	12,729.54
869660-00	Oxygen House	19,440.73	20,312.18
Subtotal : None		200,984.63	186,310.33
Total [S3L3.89C1]	House Supplies Not Resold	200,984.63	186,310.33

Group : [S3L3.92C1] Pharmacy Consultant

Subgroup : None			
850050-00	Pharmacy Consultant	10,811.85	15,124.11
Subtotal : None		10,811.85	15,124.11
Total [S3L3.92C1] Pharmacy Consultant		10,811.85	15,124.11
Group : [S3L4.1C1] Depreciaton			
Subgroup : [S3L4.1C1] Building Depreciation			
721110-00	Depreciation-New Buildin	99,899.00	99,900.00
721115-00	Depreciation-New Garage	1,995.00	1,982.00
Subtotal [S3L4.1C1A] Building Depreciation		101,894.00	101,882.00
Subgroup : [S3L4.1C1] Improvements Depreciation			
721120-00	Depreciation-New Buidling Improvement	21,486.00	20,292.00
721125-00	Depreciation-New Land Improvements	3,231.25	4,740.00
Subtotal [S3L4.1C1B] Improvements Depreciation		24,717.25	25,032.00
Subgroup : [S3L4.1C1] Equipment Depreciation			
721130-00	Depreciation-Furniture & Fixtures	38,664.00	18,408.00
721135-00	Depreciation-Equipment	16,013.00	18,942.00
721136-00	Depreciation-Computer Software & Hard	5,710.00	1,974.00
Subtotal [S3L4.1C1C] Equipment Depreciation		60,387.00	39,324.00
Total [S3L4.1C1] Depreciaton		186,998.25	166,238.00
Group : [S3L4.2C1] Long Term Interest Expense SNF-CR			
Subgroup : None			
730888-00	Interest Expense-Savers Bank	0.00	6,816.89
Subtotal : None		0.00	6,816.89
Total [S3L4.2C1] Long Term Interest Expense SNF-CR		0.00	6,816.89
Group : [S3L4.6C1] Building Insurance Expense-SNF-CR			
Subgroup : None			
721105-00	Insurance-Property	28,485.00	26,550.00
Subtotal : None		28,485.00	26,550.00
Total [S3L4.6C1] Building Insurance Expense-SNF-CR		28,485.00	26,550.00
Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR			
Subgroup : None			
720700-00	Equipment Rental-Plant & Maint.	0.00	147.00
Subtotal : None		0.00	147.00
Total [S3L4.12C1] Other Fixed Cost Expense-SNF-CR		0.00	147.00
Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
730300-00	Group Health Insurance-G&A	373,923.57	384,581.43
730310-00	Employee Deduction-Health Insurance-C	(159,999.42)	(158,339.98)
730320-00	Group Dental Insurance-G&A	15,855.72	17,017.52
730325-00	Employee Deduction-Dental Insurance C	(15,558.03)	(16,459.63)
730330-00	Disability-Short/Long Term-G&A	2,638.72	0.00
730332-00	Optional Acc/Crit Hosp & Life Insurance	228.26	1,355.71
730335-00	Life Insurance-G&A	5,196.83	6,417.90
Subtotal : None		222,285.65	234,572.95
Total [CLA-53.01] LA-Group Health/Life		222,285.65	234,572.95
Group : [CLA-53.03] LA-Employee Benefits			
Subgroup : None			
730842-00	Employee Benefits Other-G&A	18,854.67	60,415.91
730845-00	Employee Benefits CORI-G&A	1,356.23	1,688.89
Subtotal : None		20,210.90	62,104.80
Total [CLA-53.03] LA-Employee Benefits		20,210.90	62,104.80
Group : [CLA-53.04] LA-Payroll Taxes			
Subgroup : None			
730200-00	Payroll Taxes-G&A	469,736.55	424,468.55
Subtotal : None		469,736.55	424,468.55

Total [CLA-53.04]	LA-Payroll Taxes	<u>469,736.55</u>	<u>424,468.55</u>
Group : [CLA-53.05]	LA-Workers Comp		
Subgroup : None			
730250-00	Workers Compensation-G&A	<u>59,772.25</u>	<u>74,857.00</u>
Subtotal : None		<u>59,772.25</u>	<u>74,857.00</u>
Total [CLA-53.05]	LA-Workers Comp	<u>59,772.25</u>	<u>74,857.00</u>
	NET (INCOME) LOSS	<u>0.00</u>	<u>0.00</u>
	Sum of Account Groups	(0.00)	0.00

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