

Client: **A442902 - Sherrill House, Inc.**  
Engagement: **MDMC 2022 - Sherrill House, Inc.**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - MCD TB Report**

Account	Description	CAID PP-1 12/31/2021	FS CP 12/31/2022	JE Ref #	CAIDJE	CAID CP 12/31/2022
<b>Group : [BS] Balance Sheet</b>						
<b>Subgroup : None</b>						
100000	CASH - OPS NEW	0.00	718,098.00		0.00	718,098.00
100500	CASH-OPERATING	385,697.55	0.00		0.00	0.00
100600	CASH - FIRE PROCEEDS ESCROW	0.00	270,147.00		0.00	270,147.00
100900	CASH-PNA	85,991.60	56,177.00		0.00	56,177.00
101200	Petty Cash Maintenance	200.00	200.00		0.00	200.00
102100	CASH-PAYROLL	12,143.82	1,943.00		0.00	1,943.00
103100	PETTY CASH-BUSINESS OFFICE	200.00	700.00		0.00	700.00
103200	PETTY CASH-ACTIVITIES	300.00	300.00		0.00	300.00
103300	PETTY CASH-DIETARY	200.00	200.00		0.00	200.00
105000	A/R-HMO MANAGED CARE	0.00	101,700.00		0.00	101,700.00
105600	A/R-HMO-ESP R&B	548,860.51	548,861.00		0.00	548,861.00
106100	A/R-PRIVATE	167,646.23	210,139.00		0.00	210,139.00
106110	A/R-PRIVATE-B 20%	0.00	(172.00)		0.00	(172.00)
106300	A/R-MEDICAID-MASS HEALTH	745,333.04	905,949.00		0.00	905,949.00
106400	A/R-RESOURCES MEDICAID	7,090.66	7,091.00		0.00	7,091.00
106500	A/R-MEDICAID C/I MED B	0.00	1,192.00		0.00	1,192.00
107300	A/R-HOSPICE PRIVATE R & B	7,455.65	7,456.00		0.00	7,456.00
107400	A/R-HOSPICE MEDICAID R & B	180,153.61	180,154.00		0.00	180,154.00
108400	A/R-PART B 80%	10,957.48	15,697.00		0.00	15,697.00
108500	A/R-MED B OTHER C/I	6,292.86	9,253.00		0.00	9,253.00
109000	A/R-MEDICARE	413,371.56	453,637.00		0.00	453,637.00
109100	A/R-MEDICAID C/I MED A	0.00	4,210.00		0.00	4,210.00
109200	A/R-MED A OTHER C/I	0.00	16,850.00		0.00	16,850.00
109500	A/R Priv C/I HMO	49,126.50	49,127.00		0.00	49,127.00
114000	ALLOWANCE FOR BAD DEBTS	(125,000.00)	(256,000.00)		0.00	(256,000.00)
118000	AR - OTHER	0.00	3,690,068.00		0.00	3,690,068.00
125500	EXCHANGE-OTHER	50,000.00	46,219.00		0.00	46,219.00
127900	PREPAID INSURANCE-WORKERS COM	16,188.27	(34,986.00)		0.00	(34,986.00)
128000	PREPAID INSURANCE-OTHER	28,792.54	30,636.00		0.00	30,636.00
129100	PREPAID CONTRACTS	4,626.43	5,043.00		0.00	5,043.00
129200	PREPAID ITEMS	11,209.73	9,863.00		0.00	9,863.00
151100	LAND	860,636.43	860,636.00		0.00	860,636.00
151200	IMPROVEMNETS LAND	6,048.79	6,049.00		0.00	6,049.00
151300	ACCUM DEPR-LAND IMP	(6,048.79)	(6,049.00)		0.00	(6,049.00)
152100	BUILDING	2,629,696.82	2,461,464.00		0.00	2,461,464.00
152200	ACCUM DEPR-BUILDING	(2,590,034.04)	(2,427,089.00)		0.00	(2,427,089.00)
160800	IMPROVEMENTS-LIFE SAFETY	30,935.15	30,935.00		0.00	30,935.00
160900	ACCUM DEPR-LIFE SAFETY	(30,935.15)	(30,935.00)		0.00	(30,935.00)
161100	IMPROVEMENTS-BLDG/OTHER	6,658,941.91	6,719,389.00		0.00	6,719,389.00
161200	ACCUM DEPR-OTHER IMP	(5,567,307.07)	(5,660,740.00)		0.00	(5,660,740.00)
161300	REFURBISHING	298,030.24	298,030.00		0.00	298,030.00
161400	ACCUM DEPR-REFURBISHING	(298,030.20)	(298,030.00)		0.00	(298,030.00)
161500	REFURBISHING-RESTRICTED	108,680.64	108,651.00		0.00	108,651.00
161600	ACCUM DEPR-REFURBISHING RESTR	(107,429.20)	(107,430.00)		0.00	(107,430.00)
165100	EQUIPMENT	5,809,802.08	6,037,541.00		0.00	6,037,541.00
165200	ACCUM DEPR-EQUIPMENT	(4,797,547.13)	(4,988,534.00)		0.00	(4,988,534.00)
165300	EQUIPMENT RESTRICTED	159,949.42	159,950.00		0.00	159,950.00
165400	ACCUM DEPR EQUIP RESTRICTED	(159,949.42)	(159,950.00)		0.00	(159,950.00)
165900	COMPUTER EQUIPMENT	543,150.94	573,394.00		0.00	573,394.00
167000	ACCUM DEPR-COMPUTER EQUIPMENT	(456,625.05)	(474,472.00)		0.00	(474,472.00)
168000	SCULPTURE	2,000.00	2,000.00		0.00	2,000.00
171100	SOFTWARE	453,586.23	453,316.00		0.00	453,316.00
171200	ACCUM DEPR-SOFTWARE	(453,313.95)	(453,316.00)		0.00	(453,316.00)
172100	Leasehold Equipment	50,188.43	50,189.00		0.00	50,189.00
172200	Accum Dep LH Improvemnet	(35,135.18)	(45,170.00)		0.00	(45,170.00)
173000	CONSTRUCTION IN PROGRESS	1,480.00	168,989.00		0.00	168,989.00
190000	CASH-DONOR RESTRICTED FUNDS	207,936.28	140,053.00		0.00	140,053.00
190600	Board designated funds	190,000.00	190,000.00		0.00	190,000.00
190700	Cash offset - board designated funds	(190,000.00)	(190,000.00)		0.00	(190,000.00)
194000	Investments Us Bank	9,326,392.73	4,677,704.00		0.00	4,677,704.00
194100	Valuation allowance us bank	3,356,828.27	2,002,021.00		0.00	2,002,021.00
196400	Benef int in prep trust	875,170.71	718,156.00		0.00	718,156.00
196700	PLEDGES/BEQUESTS RECEIVABLE	25,154.43	42,962.00		0.00	42,962.00
197000	INVESTMENT PITZ STOCK	32,486.46	22,571.00		0.00	22,571.00
199316	DEFERRED FINANCE CHARGES	136,316.11	136,316.00		0.00	136,316.00
199317	ACCUM AMORT - DEF FINANCE CHG	(113,631.85)	(122,706.00)		0.00	(122,706.00)
199322	MM EQUIPMENT - NEW BLDG	1,374,959.57	1,374,959.00		0.00	1,374,959.00
199323	BUILDING-NEW 147 S HUNTINGTON	13,419,007.23	13,024,769.00		0.00	13,024,769.00
199324	ACC DEPR-EQUIP-NEW BLDG	(1,374,960.00)	(1,374,959.00)		0.00	(1,374,959.00)
199325	ACC DEPR-NEW BLDG	(5,779,532.52)	(5,723,806.00)		0.00	(5,723,806.00)
199326	RENOVATIONS 135 S HUNTINGTON	18,581,008.29	18,581,008.00		0.00	18,581,008.00
199327	ACC DEPR - RENOVATIONS	(14,918,161.57)	(15,847,215.00)		0.00	(15,847,215.00)
201900	BOND CURRENT PORTION	(228,000.00)	(228,000.00)		0.00	(228,000.00)
202000	ACCOUNTS PAYABLE	(948,295.76)	(1,957,341.00)		0.00	(1,957,341.00)
203000	ACCURED EXPENSES	(871,751.17)	(624,739.00)		0.00	(624,739.00)
203100	LIABILITY FOR USER FEE	(758,196.44)	(256,546.00)		0.00	(256,546.00)

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Workpaper: **T:01 - MCD TB Report**

Account	Description	CAID PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2021	12/31/2022			12/31/2022
205000	TRUST OFF-SET	(85,991.60)	(56,177.00)		0.00	(56,177.00)
215000	CAPITAL LEASE PAYABLE	(5,946.30)	0.00		0.00	0.00
215001	LEASE PAYBLE - CURRENT	(11,217.00)	0.00		0.00	0.00
219000	ACCRUED SALARIES & WAGES	(224,353.98)	(328,461.00)		0.00	(328,461.00)
219100	ACCRUED VACATION	(2,212,311.21)	(2,099,697.00)		0.00	(2,099,697.00)
221400	ACCRUED PAYROLL TAXES	(186,530.63)	(185,754.00)		0.00	(185,754.00)
221610	403 B roth	(12,444.55)	0.00		0.00	0.00
221703	Vol Legal Plan	0.00	(420.00)		0.00	(420.00)
221730	UNIFORMS W/H	0.00	(2,234.00)		0.00	(2,234.00)
222200	ANNUAL FUND	0.00	(1,703.00)		0.00	(1,703.00)
232000	Swap Liability	(163,564.91)	388,248.00		0.00	388,248.00
240006	BONDS PAYABLE	(9,223,999.98)	(8,996,000.00)		0.00	(8,996,000.00)
240100	UNRESTRICTED FUND BALANCE	(4,814,958.66)	(4,580,935.00)		0.00	(4,580,935.00)
253000	TRUST FUNDS-RESTRICTED	(14,488,440.57)	(14,488,441.00)		0.00	(14,488,441.00)
255000	TRUST FUNDS-UNRESTRICTED	9,935,620.92	11,591,068.00		0.00	11,591,068.00
256010	TRUST FUND ST LUKE	(2,962,284.22)	(2,962,284.00)		0.00	(2,962,284.00)
256030	TRUST FUND ST LUKE PERM RESTR	(140,752.01)	(140,752.00)		0.00	(140,752.00)
265000	OPERATION RESULTS TO DATE	(91,216.00)	(91,216.00)		0.00	(91,216.00)
266000	FUNDS INVESTED-PLANT	(2,907,430.57)	(2,907,431.00)		0.00	(2,907,431.00)
283100	MILDRED THOMPSON FUND	(1,018,433.95)	(1,018,434.00)		0.00	(1,018,434.00)
283400	HAUSSERMANN FUND	(79,980.53)	(79,981.00)		0.00	(79,981.00)
283500	SHATTUCK/CHAPLAINCY ENDOWMENT	(170,062.32)	(170,062.00)		0.00	(170,062.00)
284100	ELOISE GARDNER FUND	(2,165.74)	(2,166.00)		0.00	(2,166.00)
284120	BISHOP HENRY KNOX FUND	(178,509.56)	(178,510.00)		0.00	(178,510.00)
284700	ANDREW BRUCE MUSIC FUND	(11,584.71)	(11,585.00)		0.00	(11,585.00)
284800	DISASTER RELIEF FUND	(1,825.99)	(1,826.00)		0.00	(1,826.00)
284801	Restricted Offset - Reclass	0.00	(234,024.00)		0.00	(234,024.00)
284900	MARY GREALLY FUND	(37,804.00)	(37,804.00)		0.00	(37,804.00)
285100	LEEDS TRUST	(575,517.00)	(575,517.00)		0.00	(575,517.00)
285400	BISHOP KNOX-TEMP RESTRICTED	(14,420.03)	(14,420.00)		0.00	(14,420.00)
285700	GARDENS	(5,080.00)	(5,080.00)		0.00	(5,080.00)
285920	capital projects	(24,582.32)	(24,582.00)		0.00	(24,582.00)
<b>Subtotal : None</b>		<b>(1,655,446.71)</b>	<b>(2,302,403.00)</b>		<b>0.00</b>	<b>(2,302,403.00)</b>
<b>Total [BS] Balance Sheet</b>		<b>(1,655,446.71)</b>	<b>(2,302,403.00)</b>		<b>0.00</b>	<b>(2,302,403.00)</b>

<b>Group : [PL] Profit &amp; Loss</b>						
<b>Subgroup : None</b>						
300500	INCOME R&B-EVERCARE	(178,258.00)	0.00		0.00	0.00
300800	INCOME R&B-HMO MC ALL INCL.	(1,203,504.90)	(2,077,207.00)		1,808,748.00	(268,459.00)
301000	INCOME R&B-PRIVATE	(1,183,236.48)	(1,941,171.00)	CAIDJE - 4	1,808,748.00	(1,941,171.00)
301400	INCOME R&B-HOSPICE MEDICAID	(1,548,543.05)	(1,017,740.00)		0.00	(1,017,740.00)
301900	INCOME-MEDICARE DIFFERENTIAL	(3,699,035.43)	(4,755,138.00)		0.00	(4,755,138.00)
302300	INCOME R&B-MEDICAID	(8,441,896.47)	(10,932,138.00)		1,763,940.00	(9,168,198.00)
303200	RESOURCE INCOME	(1,541,982.00)	0.00	CAIDJE - 1	1,763,940.00	(1,763,940.00)
307200	INCOME-PRIOR YEAR ADJUST	0.00	40,341.00	CAIDJE - 1	(1,763,940.00)	40,341.00
310020	Contractula Allow Medicaid	114.00	5,599.00		0.00	5,599.00
310060	Contract Allow Mgd Care Ancill	0.00	788,730.00		0.00	788,730.00
310070	Contractuall Allowance BCBS-B	0.00	199.00		0.00	199.00
311030	Contractual Allow Med A Ancill	0.00	1,221,086.00		0.00	1,221,086.00
311040	Contractual Allow Med B	0.00	29,376.00		0.00	29,376.00
313000	INCOME-MEDICARE/PRIVATE	0.00	0.00		(1,808,748.00)	(1,808,748.00)
315100	INCOME-OTHER	(83,731.82)	(157,321.00)	CAIDJE - 4	(1,808,748.00)	(157,321.00)
315100.02	Covid Federal Revenue	(2,008,194.00)	(102,966.00)		0.00	(102,966.00)
315100.03	ERC Revenue	0.00	(3,690,068.00)		0.00	(3,690,068.00)
315500	INCOME HOSPICE P&L	0.00	3,782.00		0.00	3,782.00
372502	INCOME-ANC.SER.Rx"250"	(706,069.29)	(392,867.00)		0.00	(392,867.00)
372602	INCOME-ANC.SER-IV "260"	(148.51)	(1,253.00)		0.00	(1,253.00)
372702	INCOME-ANC.SER.MED SUP 27X	(9,450.25)	(4,496.00)		0.00	(4,496.00)
372703	Income-Medical Supply Medicaid	(2,039.30)	(4,537.00)		0.00	(4,537.00)
374202	INCOME-PT PART A	(333,956.99)	(331,536.00)		0.00	(331,536.00)
374205	INCOME-PT PART B	(37,083.98)	(30,162.00)		0.00	(30,162.00)
374206	Income-PT Private Insurance	(1,387.54)	(3,691.00)		0.00	(3,691.00)
374207	INCOME-PT HMO M.C.	(208,723.60)	(244,543.00)		0.00	(244,543.00)
374301	INCOME-OT PRIVATE	(107,527.85)	(75.00)		0.00	(75.00)
374302	INCOME-OT PART A	(344,010.62)	(312,059.00)		0.00	(312,059.00)
374305	INCOME-OT PART B	(26,011.86)	(42,211.00)		0.00	(42,211.00)
374306	Income-OT Private Insurance	0.00	(100,307.00)		0.00	(100,307.00)
374307	INCOME-OT HMO M.C.	(102,653.91)	(121,648.00)		0.00	(121,648.00)
374402	INCOME-ST PART A	(110,163.42)	(106,650.00)		0.00	(106,650.00)
374405	INCOME-ST PART B	(26,479.98)	(28,732.00)		0.00	(28,732.00)
374406	INCOME-ST EVERCARE B	(25,258.90)	(28,795.00)		0.00	(28,795.00)
374407	INCOME-ST HMO M.C.	(44,699.60)	(60,050.00)		0.00	(60,050.00)
380100	ALLOWANCE-HMO MC ANC	743,010.48	0.00		0.00	0.00
380237	ALLOWANCE-MED A ANC	1,571,638.89	0.00		0.00	0.00
406050	Income-Drug Rev Private Ins.	(133,255.46)	(79,725.00)		0.00	(79,725.00)

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Account	Description	CAID PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2021	12/31/2022			12/31/2022
406060	Income-Drug Rev Managed Care	(107,517.13)	(149,549.00)		0.00	(149,549.00)
407010	Income-Oxygen Private Pay	(984.80)	0.00		0.00	0.00
407020	Income-Oxygen Medicaid	(114.00)	(114.00)		0.00	(114.00)
407030	Income-Oxygen Revenue Med A	0.00	(2,100.00)		0.00	(2,100.00)
407060	Income-Oxygen Managed Care	(1,798.40)	(2,515.00)		0.00	(2,515.00)
408010	Income-X-Ray Private Pay	(1,744.99)	0.00		0.00	0.00
408020	Income-X-Ray Medicaid	0.00	(90.00)		0.00	(90.00)
408030	Income-X-Ray Medicare A	(8,510.28)	(11,666.00)		0.00	(11,666.00)
408050	Income-X-Ray Private Pay	0.00	(3,443.00)		0.00	(3,443.00)
408060	Income-X-Ray Managed Care3	(1,631.21)	(4,362.00)		0.00	(4,362.00)
409010	Income-Lab Revenue Private Pay	(308.26)	0.00		0.00	0.00
409020	Income-Lab Revenue Medicaid	0.00	(208.00)		0.00	(208.00)
409030	Income-Lab Revenue Medicare A	(59,329.53)	(58,458.00)		0.00	(58,458.00)
409050	Income-Lab Revenue Private Ins	0.00	(797.00)		0.00	(797.00)
409060	Income-Lab Revenue Managed Car	(28,382.88)	(31,859.00)		0.00	(31,859.00)
411000	SALARIES-ADMINISTRATION	364,296.84	338,481.00		0.00	338,481.00
414000	SALARIES-BUSINESS OFFICE	596,171.36	796,458.00		0.00	796,458.00
417500	SALARIES-HUMAN RESOURCES	288,413.20	254,967.00		0.00	254,967.00
418000	SALARIES - IT	0.00	188,193.00		0.00	188,193.00
424900	POSTAGE	8,297.61	10,346.00		0.00	10,346.00
425000	OFFICE SUPPLIES	75,599.21	85,751.00		0.00	85,751.00
425001	COMPUTER SERVICES	206,903.71	226,275.00		0.00	226,275.00
425010	BANK FEES	5,682.38	15,111.00		0.00	15,111.00
425100	PROF. SERVICES/CONSULTANTS	197,889.45	427,102.00		0.00	427,102.00
425200	MEETINGS/SEMINARS/EDUCATION	6,283.32	12,449.00		0.00	12,449.00
425700	LATE FEES & PENALTIES	15,785.35	28,079.00		0.00	28,079.00
425800	Interest - capital lease	1,790.00	948.00		0.00	948.00
425900	MEDICARE ADMINISTRATION FEES	4,648.07	4,493.00		0.00	4,493.00
426000	MISC EXPENSE	31,588.90	38,771.00		0.00	38,771.00
426100	TELEPHONE	78,656.95	112,002.00		0.00	112,002.00
427500	AUTOMOBILE EXPENSE	4,363.08	3,884.00		0.00	3,884.00
427510	TRAVEL	15,544.19	10,162.00		0.00	10,162.00
429500	ADVERTISING-HELP WANTED	27,112.72	68,465.00		0.00	68,465.00
429800	ADVERTISING-NON-REIMBURSABLE	73,477.07	122,607.00		0.00	122,607.00
430100	DUES & SUBSCRIPTIONS	75,943.13	73,982.00		0.00	73,982.00
430800	SALARY - ADMIN EDUCATION/CQI	0.00	199,543.00		0.00	199,543.00
431000	EMPLOYEE UNIFORMS	4,383.12	7,541.00		0.00	7,541.00
432900	EMPLOYEE BENEFITS	119,139.21	109,709.00		0.00	109,709.00
433400	PENSION EXPENSE	70,772.61	61,020.00		0.00	61,020.00
436000	ACCOUNTING SERVICES	51,062.35	151,248.00		0.00	151,248.00
436500	DEBT SERVICE EXPENSES	331,875.09	323,376.00		0.00	323,376.00
437000	LEGAL SERVICES	177,006.09	103,294.00		0.00	103,294.00
439900	COMMUNITY RELATIONS	26,242.68	36,211.00		0.00	36,211.00
440000	EMPLOYER FICA	898,980.23	1,115,588.00		0.00	1,115,588.00
440001	EXPENSE-CHAPLAIN FRINGE -REST	6,500.00	0.00		0.00	0.00
440010	MASSHEALTH TAX	18,547.37	13,497.00		0.00	13,497.00
441500	GROUP HEALTH INSURANCE	1,013,095.21	1,085,977.00		0.00	1,085,977.00
441505	GROUP HEALTH INS-COBRA	3,036.02	15,054.00		0.00	15,054.00
441510	GROUP DENTAL INSURANCE	38,139.47	47,261.00		0.00	47,261.00
441520	GROUP DENTAL-COBRA	718.27	1,306.00		0.00	1,306.00
441800	GROUP LIFE & DISABILITY INS	66,146.45	162,815.00		0.00	162,815.00
442500	WORKERS COMP INSURANCE	343,124.49	291,101.00		0.00	291,101.00
442800	UNEMPLOYMENT	13,926.46	23,103.00		0.00	23,103.00
443000	INSURANCE-AUTO	5,315.50	6,746.00		0.00	6,746.00
443900	INSERVICE EDUCATION	0.00	400.00		0.00	400.00
452800	AMORT OF DEFERRED FIN COSTS	9,097.65	9,074.00		0.00	9,074.00
453600	AUTOMOBILE RENTAL	8,628.73	6,738.00		0.00	6,738.00
453800	EQUIPMENT RENTALS	127,802.61	117,233.00		0.00	117,233.00
453900	USER FEE EXPENSE	1,041,599.62	1,123,850.00		0.00	1,123,850.00
455000	DEPRECIATION-BUILDING	2,938.00	2,938.00		0.00	2,938.00
456000	DEPRECIATION-OTHER IMP	90,253.85	93,434.00		0.00	93,434.00
457000	DEPRECIATION-EQUIPMENT	211,628.24	200,089.00		0.00	200,089.00
457010	DEPRECIATION-COMPUTER	17,716.21	17,845.00		0.00	17,845.00
457500	DEPRECIATION-SOFTWARE	4,687.50	0.00		0.00	0.00
457700	DEPR-NEW BLDG	335,475.19	335,475.00		0.00	335,475.00
457800	DEPRECIATION-RENOVATIONS	929,050.41	929,050.00		0.00	929,050.00
459000	INSURANCE-GENERAL LIABILITY	195,220.18	250,911.00		0.00	250,911.00
459100	insurance building	33,252.00	34,227.00		0.00	34,227.00
510500	SALARIES-MAINTENANCE	331,891.48	250,758.00		0.00	250,758.00
510520	SALARIES-SECURITY/FRONT DESK	170,265.12	188,519.00		0.00	188,519.00
511000	PURCH SERV-MAINTENANCE	289,191.96	318,189.00		0.00	318,189.00
511200	SNOW REMOVAL & LANDSCAPING	9,897.23	27,169.00		0.00	27,169.00
511500	MAINTENANCE SUPPLIES	127,234.86	106,175.00		0.00	106,175.00
512001	GARDEN EXPENSE - RESTRICTED	4,849.00	0.00		0.00	0.00
512100	ELECTRICITY	252,383.58	287,368.00		0.00	287,368.00
512200	WATER & SEWER	119,690.49	108,052.00		0.00	108,052.00
512400	GAS	106,340.97	107,311.00		0.00	107,311.00
520500	SALARIES-DIETARY	1,160,280.41	1,195,393.00		0.00	1,195,393.00
522000	FOOD	474,100.88	629,615.00		0.00	629,615.00

Client: **A442902 - Sherrill House, Inc.**  
Engagement: **MDMC 2022 - Sherrill House, Inc.**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - MCD TB Report**

Account	Description	CAID PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2021	12/31/2022			12/31/2022
522010	FOOD-THICKEND LIQUIDS	23,739.28	22,800.00		0.00	22,800.00
522020	FOOD SUPPLEMENTS	56,872.50	45,773.00		0.00	45,773.00
522030	NON-RESIDENT FOOD EXPENSES	146,702.75	64,572.00		0.00	64,572.00
523100	SALARIES-DIETITIAN	53,179.38	174,637.00		0.00	174,637.00
523500	KITCHENWARE	10,106.98	8,094.00		0.00	8,094.00
523501	PAPER SUPPLIES	58,042.56	43,977.00		0.00	43,977.00
523502	CLEANING SUPPLIES	25,007.77	36,122.00		0.00	36,122.00
523503	DIETARY REPAIRS	18,913.75	36,173.00		0.00	36,173.00
531000	SALARIES-LAUNDRY	129,758.51	160,091.00		0.00	160,091.00
531025	SALARIES - L&H SUPER	0.00	35,769.00		0.00	35,769.00
533000	LAUNDRY SUPPLIES	6,860.88	722.00		0.00	722.00
534000	LINEN & BEDDING	33,872.99	22,695.00		0.00	22,695.00
541000	SALARIES-HOUSEKEEPING	316,995.80	393,446.00		0.00	393,446.00
542000	HOUSEKEEPING SUPPLIES	41,963.11	62,540.00		0.00	62,540.00
602000	SALARIES-D.O.N.	187,336.32	250,422.00		0.00	250,422.00
602025	SALARIES - ASSIT DON	0.00	105,949.00		0.00	105,949.00
602200	SALARIES-NURSING SUPERVISORS	178,052.46	104,033.00		0.00	104,033.00
603000	RN'S	2,826,209.71	2,504,332.00		0.00	2,504,332.00
603500	PURCHASED SERVICE-RN	106,393.09	112,487.00		0.00	112,487.00
604000	L.P.N.	1,123,485.60	1,193,726.00		0.00	1,193,726.00
604500	PURCHASED SERVICE-L.P.N.	108,110.87	549,575.00		0.00	549,575.00
605000	C.N.A.	3,073,766.61	4,124,690.00		0.00	4,124,690.00
605500	PURCHASED SERVICE-C.N.A.	98,350.43	10,722.00		0.00	10,722.00
606100	SALARIES - NURSING ADMIN	0.00	109,982.00		0.00	109,982.00
650400	SALARIES-RCM	0.00	292,971.00		0.00	292,971.00
650500	SALARIES-MED RECORDS	66,604.48	53,380.00		0.00	53,380.00
650510	SALARIES-UNIT COORDINATORS	146,294.10	205,714.00		0.00	205,714.00
650600	MMQ COORDINATION	0.00	98,927.00		0.00	98,927.00
650800	MDS COORDINATION	380,052.20	333,475.00		0.00	333,475.00
650900	GENERAL CONSULTING-CLINICAL	7,200.00	5,450.00		0.00	5,450.00
651100	MEDICAL DIRECTOR	19,800.00	23,400.00		0.00	23,400.00
652000	MEDS-DRUGS/MEDICAID RX OTC	708.00	30,992.00		0.00	30,992.00
652010	HMO GROUP PHARM-RX-OTC-IV	78,420.75	147,276.00		0.00	147,276.00
652020	HMO GROUP EKG/X-RAY	4,390.55	7,802.00		0.00	7,802.00
652030	HMO GROUP LABS	29,539.87	33,686.00		0.00	33,686.00
652040	HMO GROUP OXYGEN	2,783.20	3,254.00		0.00	3,254.00
652050	HMO GROUP DURABLE MEDICAL EQU	1,532.57	4,318.00		0.00	4,318.00
652100	PHARMACY-HOUSE STOCK	68,344.37	82,019.00		0.00	82,019.00
652200	NURSING SUPPLIES-HOUSE STOCK	739,600.51	198,476.00		0.00	198,476.00
652219	EXPENSE - COVID TESTING	340,335.00	(16,089.00)		0.00	(16,089.00)
652240	LABS NON BILLABLE (STAT)	5,484.61	6,711.00		0.00	6,711.00
652250	DISPOSABLE BRIEFS	77,554.84	85,627.00		0.00	85,627.00
652270	OXYGEN-HOUSE & MEDICAID	14,306.42	20,077.00		0.00	20,077.00
652300	FOOD SUPPL-EQUIPMENT SUPPLIES	1,602.79	955.00		0.00	955.00
653000	PHARMACIST	7,111.57	19,914.00		0.00	19,914.00
681000	SALARIES-SOCIAL SERVICES	232,077.18	281,549.00		0.00	281,549.00
681050	Salaries Admission	218,111.22	247,692.00		0.00	247,692.00
683000	PURCHASED SERVICE-SOCIAL SERV	0.00	54,075.00		0.00	54,075.00
702100	SALARIES-RECREATION THERAPY	268,351.04	355,620.00		0.00	355,620.00
702105	SALARIES-CHAPLAINS	25,719.94	29,558.00		0.00	29,558.00
702110	CHAPLAINCY SUPPLIES	565.92	289.00		0.00	289.00
702200	PURCHASED SERVICES-RECREATION	975.00	2,000.00		0.00	2,000.00
702210	PURCHASED SERVICES-CHAPLAINCY	0.00	700.00		0.00	700.00
702300	RECREATION SUPPLIES	8,521.31	12,371.00		0.00	12,371.00
702302	EXP-REC S&E-RESTRICTED	14,229.51	18,839.00		0.00	18,839.00
702310	NEWSPAPERS	8,015.63	13,933.00		0.00	13,933.00
780000	SALARIES P.T INDIRECT	186,966.00	0.00		191,231.00	191,231.00
780100	Salaries O.T Indirect	167,471.00	0.00	CAIDJE - 1	191,231.00	96,289.00
780200	ST SALARIES - INDIRECT	60,377.00	0.00	CAIDJE - 1	96,289.00	53,224.00
782502	PHARMACY-MED A RX	201,119.53	239,765.00	CAIDJE - 1	53,224.00	239,765.00
782600	I.V.THERAPY -MED A	1,629.00	3,135.00		0.00	3,135.00
782701	MEDICARE PPS COSTS	9,364.37	130,345.00		0.00	130,345.00
782702	MED OTC PHARM PART A	3,711.09	29,413.00		0.00	29,413.00
782703	MEDICARE A X-RAY/EKG	11,171.40	12,946.00		0.00	12,946.00
782705	MEDICARE A LABS (DIAGNOSTIC)	60,894.91	59,573.00		0.00	59,573.00
782792	OXYGEN-MED A	2,900.40	2,465.00		0.00	2,465.00
782902	DURABLE MEDICAL EQUIPMENT MED	12,756.42	3,271.00		0.00	3,271.00
784225	SALARIES - REHAB DIR	0.00	274,538.00		0.00	274,538.00
784250	SALARIES-PT	293,821.64	197,913.00		(191,231.00)	6,682.00
784300	SALARIES-OT	176,411.35	322,921.00	CAIDJE - 1	(191,231.00)	226,632.00
784379	REHABILITATION SUPPLIES	17,463.20	8,858.00	CAIDJE - 1	(96,289.00)	8,858.00
784400	SALARIES-ST	70,592.88	132,071.00	CAIDJE - 1	(53,224.00)	78,847.00
801000	BAD DEBT	88,735.22	131,000.00	CAIDJE - 1	(53,224.00)	131,000.00

Client: **A442902 - Sherrill House, Inc.**  
Engagement: **MDMC 2022 - Sherrill House, Inc.**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - MCD TB Report**

Account	Description	CAID PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2021	12/31/2022			12/31/2022
903600	DONATIONS-APPEAL	(584,789.32)	(572,195.00)		0.00	(572,195.00)
903700	Covid Testing Income	(348,556.00)	(1,063,343.00)		0.00	(1,063,343.00)
907050	PRIN #1-STOCK DIVIDEND	(152,010.21)	(120,680.00)		0.00	(120,680.00)
907520	INT/DIV ST LUKE TEMP REST	(1,685.84)	(1,338.00)		0.00	(1,338.00)
907560	INT/DIV INCOME-HAUSSEMMANN	(2,337.33)	(1,856.00)		0.00	(1,856.00)
907581	INT/DIV INC-CHAP. TEMP RESTR	(14,910.88)	(11,838.00)		0.00	(11,838.00)
907583	INT/DIV CHAP ANDREW BRUCE	(169.04)	(159.00)		0.00	(159.00)
907584	INT/DIV CHAP BISHOP KNOX	(31.47)	0.00		0.00	0.00
908010	INTEREST INCOME - CL	(2.01)	0.00		0.00	0.00
908030	REALIZED GAIN/(LOSS) - CL	140.47	0.00		0.00	0.00
908040	UNREALIZED GAIL/(LOSS) - CL	0.01	0.00		0.00	0.00
908050	BANK FEES - CL	65,969.06	15,368.00		0.00	15,368.00
908100	INV INCOME - NONOPERATING	714,000.00	679,000.00		0.00	679,000.00
908200	INV INCOME - OPERATING	(714,000.00)	(679,000.00)		0.00	(679,000.00)
909000	GAIN ON SALE INV REST	(10,836.60)	(17,841.00)		0.00	(17,841.00)
909010	BEN INT G/L	(78,526.77)	157,014.00		0.00	157,014.00
909100	GAIN ON SALE INV UNREST	(143,612.60)	(236,440.00)		0.00	(236,440.00)
909200	GAIN ON SALE REST. SHATT.	(2,808.48)	(4,624.00)		0.00	(4,624.00)
909300	UNREAL (G)/L ON INVESTMENTS	(888,810.66)	1,671,809.00		0.00	1,671,809.00
909410	UNREAL (G)/L ON INV-THOMPSON	(66,561.88)	125,402.00		0.00	125,402.00
909490	UNREAL (G)/L ON INV-SHATTUCK	(17,250.57)	32,500.00		0.00	32,500.00
909590	GAIN ON SALE INV ST LUKE TEMP	(1,611.67)	(2,653.00)		0.00	(2,653.00)
909620	UNREAL LOSS ST LUKE TEMP	(9,899.43)	18,650.00		0.00	18,650.00
909630	UNREALIZED G/L-ST LUKE PERM	(14,250.14)	26,847.00		0.00	26,847.00
909640	REALIZED G/L-ST LUKE PERM	(2,319.99)	(3,820.00)		0.00	(3,820.00)
909710	G/L -OTHER FIRE EXPENSE	0.00	474,617.00		0.00	474,617.00
909710a	G/L -OTHER FIRE INCOME	0.00	(464,232.00)		0.00	(464,232.00)
909720	G/L ON INV-HAUSSEMMANN	(2,234.52)	(3,679.00)		0.00	(3,679.00)
909760	GAIN ON SALE ANDREW BRUCE	(191.70)	(313.00)		0.00	(313.00)
909820	UNREALIZED G/L - HAUSSEMMANN	(13,725.04)	25,858.00		0.00	25,858.00
909860	UNREALIZED G/L ANDREW BRUCE	(1,177.48)	2,218.00		0.00	2,218.00
919000	CONTRIBUTIONS-TEMP RESTRICTED	(166,793.29)	(23,508.00)		0.00	(23,508.00)
919200	INT INCOME-TEMP RESTRICTED	(460.38)	0.00		0.00	0.00
919600	DISBURSEMENTS FRM TEMP RESTRCT	156,354.00	24,858.00		0.00	24,858.00
920000	SATISFACTION OF RESTRICTIONS	(156,354.00)	(24,858.00)		0.00	(24,858.00)
930000	CONTRIBUTION/DONATION	11,000.00	6,250.00		0.00	6,250.00
930001	DONATIONS EXP - RESTRICTED	8,250.00	0.00		0.00	0.00
933000	SALARIES-FUNDRAISING	320,578.48	172,508.00		0.00	172,508.00
933100	FUNDRAISING SUPPLIES & EXP	0.00	107,595.00		0.00	107,595.00
999900	SWAP GAIN OF LOSS	(299,339.36)	(551,813.00)		0.00	(551,813.00)
<b>Subtotal : None</b>		<b>1,655,446.71</b>	<b>2,302,403.00</b>		<b>0.00</b>	<b>2,302,403.00</b>
<b>Total [PL] Profit &amp; Loss</b>		<b>1,655,446.71</b>	<b>2,302,403.00</b>		<b>0.00</b>	<b>2,302,403.00</b>

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Client: **A442902 - Sherrill House, Inc.**  
Engagement: **MDMC 2022 - Sherrill House, Inc.**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:02 - SNF-CR Groupngs**

Account	Description	CAID CP 12/31/2022	CARE PP-1 12/31/2021
<b>Group : [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>		
<b>Subgroup : None</b>			
100000	CASH - OPS NEW	718,098.00	0.00
100500	CASH-OPERATING	0.00	385,697.55
101200	Petty Cash Maintenance	200.00	200.00
102100	CASH-PAYROLL	1,943.00	12,143.82
103100	PETTY CASH-BUSINESS OFFICE	700.00	200.00
103200	PETTY CASH-ACTIVITIES	300.00	300.00
103300	PETTY CASH-DIETARY	200.00	200.00
190700	Cash offset - board designated funds	(190,000.00)	(190,000.00)
<b>Subtotal : None</b>		<b>531,441.00</b>	<b>208,741.37</b>
<b>Total [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>	<b>531,441.00</b>	<b>208,741.37</b>
<b>Group : [S6L1.4C1]</b>	<b>Other Cash &amp; Equivalents</b>		
<b>Subgroup : None</b>			
100600	CASH - FIRE PROCEEDS ESCROW	270,147.00	0.00
100900	CASH-PNA	56,177.00	85,991.60
190000	CASH-DONOR RESTRICTED FUNDS	140,053.00	207,936.28
190600	Board designated funds	190,000.00	190,000.00
<b>Subtotal : None</b>		<b>656,377.00</b>	<b>483,927.88</b>
<b>Total [S6L1.4C1]</b>	<b>Other Cash &amp; Equivalents</b>	<b>656,377.00</b>	<b>483,927.88</b>
<b>Group : [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>		
<b>Subgroup : [S6L1.5C1A/ R Self-Pay Patients (Private)]</b>			
106100	A/R-PRIVATE	210,139.00	167,646.23
106110	A/R-PRIVATE-B 20%	(172.00)	0.00
107300	A/R-HOSPICE PRIVATE R & B	7,456.00	7,455.65
109500	A/R Priv C/I HMO	49,127.00	49,126.50
<b>Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)</b>		<b>266,550.00</b>	<b>224,228.38</b>
<b>Subgroup : [S6L1.5C1A/R Managed Care Patients (Private)]</b>			
105600	A/R-HMO-ESP R&B	548,861.00	548,860.51
<b>Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)</b>		<b>548,861.00</b>	<b>548,860.51</b>
<b>Subgroup : [S6L1.5C1A/r Medicare Non Managed Care]</b>			
106300	A/R-MEDICAID-MASS HEALTH	905,949.00	745,333.04
108400	A/R-PART B 80%	15,697.00	10,957.48
108500	A/R-MED B OTHER C/I	9,253.00	6,292.86
109000	A/R-MEDICARE	453,637.00	413,371.56
109200	A/R-MED A OTHER C/I	16,850.00	0.00
<b>Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care</b>		<b>1,401,386.00</b>	<b>1,175,954.94</b>
<b>Subgroup : [S6L1.5C1A/R Medicare Managed Care]</b>			
105000	A/R-HMO MANAGED CARE	101,700.00	0.00
<b>Subtotal [S6L1.5C1E] A/R Medicare Managed Care</b>		<b>101,700.00</b>	<b>0.00</b>
<b>Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care]</b>			
106400	A/R-RESOURCES MEDICAID	7,091.00	7,090.66
106500	A/R-MEDICAID C/I MED B	1,192.00	0.00
109100	A/R-MEDICAID C/I MED A	4,210.00	0.00
<b>Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care</b>		<b>12,493.00</b>	<b>7,090.66</b>
<b>Subgroup : [S6L1.5C1A/R Other Public Patients]</b>			
107400	A/R-HOSPICE MEDICAID R & B	180,154.00	180,153.61
<b>Subtotal [S6L1.5C1L] A/R Other Public Patients</b>		<b>180,154.00</b>	<b>180,153.61</b>
<b>Total [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>	<b>2,511,144.00</b>	<b>2,136,288.10</b>
<b>Group : [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>		
<b>Subgroup : None</b>			
114000	ALLOWANCE FOR BAD DEBTS	(256,000.00)	(125,000.00)
<b>Subtotal : None</b>		<b>(256,000.00)</b>	<b>(125,000.00)</b>
<b>Total [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>	<b>(256,000.00)</b>	<b>(125,000.00)</b>
<b>Group : [S6L1.11C1]</b>	<b>Other Receivables</b>		
<b>Subgroup : None</b>			
118000	AR - OTHER	3,690,068.00	0.00
<b>Subtotal : None</b>		<b>3,690,068.00</b>	<b>0.00</b>
<b>Total [S6L1.11C1]</b>	<b>Other Receivables</b>	<b>3,690,068.00</b>	<b>0.00</b>
<b>Group : [S6L1.13C1]</b>	<b>Prepaid Insurance</b>		
<b>Subgroup : None</b>			
127900	PREPAID INSURANCE-WORKERS COM	(34,986.00)	16,188.27
128000	PREPAID INSURANCE-OTHER	30,636.00	28,792.54
<b>Subtotal : None</b>		<b>(4,350.00)</b>	<b>44,980.81</b>
<b>Total [S6L1.13C1]</b>	<b>Prepaid Insurance</b>	<b>(4,350.00)</b>	<b>44,980.81</b>
<b>Group : [S6L1.15C1]</b>	<b>Other Prepaid Expenses</b>		



<b>Subgroup : None</b>					
129100	PREPAID CONTRACTS	5,043.00	4,626.43		
129200	PREPAID ITEMS	9,863.00	11,209.73		
<b>Subtotal : None</b>		<b>14,906.00</b>	<b>15,836.16</b>		
<b>Total [S6L1.15C1]</b>	<b>Other Prepaid Expenses</b>	<b>14,906.00</b>	<b>15,836.16</b>		
<b>Group : [S6L1.17C1] Other Current Assets</b>					
<b>Subgroup : None</b>					
125500	EXCHANGE-OTHER	46,219.00	50,000.00		
196700	PLEDGES/BEQUESTS RECEIVABLE	42,962.00	25,154.43		
232000	Swap Liability	388,248.00	(163,564.91)		
<b>Subtotal : None</b>		<b>477,429.00</b>	<b>(88,410.48)</b>		
<b>Total [S6L1.17C1]</b>	<b>Other Current Assets</b>	<b>477,429.00</b>	<b>(88,410.48)</b>		
<b>Group : [S6L2.1C1] Land</b>					
<b>Subgroup : None</b>					
151100	LAND	860,636.00	860,636.43		
<b>Subtotal : None</b>		<b>860,636.00</b>	<b>860,636.43</b>		
<b>Total [S6L2.1C1]</b>	<b>Land</b>	<b>860,636.00</b>	<b>860,636.43</b>		
<b>Group : [S6L2.2C1] Building</b>					
<b>Subgroup : [S6L2.2C1] Building Costs</b>					
152100	BUILDING	2,461,464.00	2,629,696.82		(168,232.82)
199323	BUILDING-NEW 147 S HUNTINGTON	13,024,769.00	13,419,007.23		(394,238.23)
<b>Subtotal [S6L2.2C1A] Building Costs</b>		<b>15,486,233.00</b>	<b>16,048,704.05</b>		(562,471.05)
<b>Subgroup : [S6L2.2C1A/D] Building</b>					
152200	ACCUM DEPR-BUILDING	(2,427,089.00)	(2,590,034.04)		
199325	ACC DEPR-NEW BLDG	(5,723,806.00)	(5,779,532.52)		
<b>Subtotal [S6L2.2C1B] A/D Building</b>		<b>(8,150,895.00)</b>	<b>(8,369,566.56)</b>	218,671.56	338413
<b>Total [S6L2.2C1]</b>	<b>Building</b>	<b>7,335,338.00</b>	<b>7,679,137.49</b>		
<b>Group : [S6L2.3C1] Improvements - Cost</b>					
<b>Subgroup : [S6L2.3C1] Building Improvements</b>					
151200	IMPROVEMNETS LAND	6,049.00	6,048.79		
160800	IMPROVEMENTS-LIFE SAFETY	30,935.00	30,935.15		
161100	IMPROVEMENTS-BLDG/OTHER	6,719,389.00	6,658,941.91		
161300	REFURBISHING	298,030.00	298,030.24		
161500	REFURBISHING-RESTRICTED	108,651.00	108,680.64		
199326	RENOVATIONS 135 S HUNTINGTON	18,581,008.00	18,581,008.29		
<b>Subtotal [S6L2.3C1A] Building Improvements</b>		<b>25,744,062.00</b>	<b>25,683,645.02</b>	60,416.98	
<b>Subgroup : [S6L2.3C1A/D] Building Improvements</b>					
151300	ACCUM DEPR-LAND IMP	(6,049.00)	(6,048.79)		
160900	ACCUM DEPR-LIFE SAFETY	(30,935.00)	(30,935.15)		
161200	ACCUM DEPR-OTHER IMP	(5,660,740.00)	(5,567,307.07)		
161400	ACCUM DEPR-REFURBISHING	(298,030.00)	(298,030.20)		
161600	ACCUM DEPR-REFURBISHING RESTR	(107,430.00)	(107,429.20)		
172200	Accum Dep LH Improvemnet	(45,170.00)	(35,135.18)		
199327	ACC DEPR - RENOVATIONS	(15,847,215.00)	(14,918,161.57)		
<b>Subtotal [S6L2.3C1D] A/D Building Improvements</b>		<b>(21,995,569.00)</b>	<b>(20,963,047.16)</b>	(1,032,521.84)	
<b>Total [S6L2.3C1]</b>	<b>Improvements - Cost</b>	<b>3,748,493.00</b>	<b>4,720,597.86</b>		
<b>Group : [S6L2.4C1] Equipment</b>					
<b>Subgroup : [S6L2.4C1] Equipment Cost</b>					
165100	EQUIPMENT	6,037,541.00	5,809,802.08		
165300	EQUIPMENT RESTRICTED	159,950.00	159,949.42		
165900	COMPUTER EQUIPMENT	573,394.00	543,150.94		
172100	Leasehold Equipment	50,189.00	50,188.43		
199322	MM EQUIPMENT - NEW BLDG	1,374,959.00	1,374,959.57		
<b>Subtotal [S6L2.4C1A] Equipment Cost</b>		<b>8,196,033.00</b>	<b>7,938,050.44</b>	257,982.56	
<b>Subgroup : [S6L2.4C1A/D] Equipment</b>					
165200	ACCUM DEPR-EQUIPMENT	(4,988,534.00)	(4,797,547.13)		
165400	ACCUM DEPR EQUIP RESTRICTED	(159,950.00)	(159,949.42)		
167000	ACCUM DEPR-COMPUTER EQUIPMENT	(474,472.00)	(456,625.05)		
199324	ACC DEPR-EQUIP-NEW BLDG	(1,374,959.00)	(1,374,960.00)		
<b>Subtotal [S6L2.4C1b] A/D Equipment</b>		<b>(6,997,915.00)</b>	<b>(6,789,081.60)</b>	(208,833.40)	
<b>Total [S6L2.4C1]</b>	<b>Equipment</b>	<b>1,198,118.00</b>	<b>1,148,968.84</b>		
<b>Group : [S6L2.5C1] Software/Limited Life Assets</b>					
<b>Subgroup : [S6L2.5C1] Software Cost</b>					
171100	SOFTWARE	453,316.00	453,586.23		
<b>Subtotal [S6L2.5C1A] Software Cost</b>		<b>453,316.00</b>	<b>453,586.23</b>	270.23	
<b>Subgroup : [S6L2.5C1A/D] Software</b>					
171200	ACCUM DEPR-SOFTWARE	(453,316.00)	(453,313.95)		
<b>Subtotal [S6L2.5C1B] A/D Software</b>		<b>(453,316.00)</b>	<b>(453,313.95)</b>		
<b>Total [S6L2.5C1]</b>	<b>Software/Limited Life Assets</b>	<b>0.00</b>	<b>272.28</b>		
<b>Group : [S6L3.1C1] Long Term Investments</b>					
<b>Subgroup : None</b>					

194000	Investments Us Bank	4,677,704.00	9,326,392.73	
194100	Valuation allowance us bank	2,002,021.00	3,356,828.27	
197000	INVESTMENT PITZ STOCK	22,571.00	32,486.46	
<b>Subtotal : None</b>		<b>6,702,296.00</b>	<b>12,715,707.46</b>	
<b>Total [S6L3.1C1]</b>	<b>Long Term Investments</b>	<b>6,702,296.00</b>	<b>12,715,707.46</b>	
<b>Group : [S6L3.3C1]</b>	<b>Other Deferred Charges and Non Current Assets</b>			
<b>Subgroup : None</b>				
168000	SCULPTURE	2,000.00	2,000.00	
196400	Benef int in prep trust	718,156.00	875,170.71	
<b>Subtotal : None</b>		<b>720,156.00</b>	<b>877,170.71</b>	
<b>Total [S6L3.3C1]</b>	<b>Other Deferred Charges and Non Current Assets</b>	<b>720,156.00</b>	<b>877,170.71</b>	
<b>Group : [S6L3.4C1]</b>	<b>Construction in Progress</b>			
<b>Subgroup : None</b>				
173000	CONSTRUCTION IN PROGRESS	168,989.00	1,480.00	
<b>Subtotal : None</b>		<b>168,989.00</b>	<b>1,480.00</b>	
<b>Total [S6L3.4C1]</b>	<b>Construction in Progress</b>	<b>168,989.00</b>	<b>1,480.00</b>	
<b>Group : [S6L3.5C1]</b>	<b>Mortgage Acquisition Costs</b>			
<b>Subgroup : None</b>				
199316	DEFERRED FINANCE CHARGES	136,316.00	136,316.11	
<b>Subtotal : None</b>		<b>136,316.00</b>	<b>136,316.11</b>	
<b>Total [S6L3.5C1]</b>	<b>Mortgage Acquisition Costs</b>	<b>136,316.00</b>	<b>136,316.11</b>	
<b>Group : [S6L3.6C1]</b>	<b>Accum Amort of Mortgage Acquisition Costs</b>			
<b>Subgroup : None</b>				
199317	ACCUM AMORT - DEF FINANCE CHG	(122,706.00)	(113,631.85)	
<b>Subtotal : None</b>		<b>(122,706.00)</b>	<b>(113,631.85)</b>	
<b>Total [S6L3.6C1]</b>	<b>Accum Amort of Mortgage Acquisition Costs</b>	<b>(122,706.00)</b>	<b>(113,631.85)</b>	
<b>Group : [S6L5.1C1]</b>	<b>Trade Payable</b>			
<b>Subgroup : None</b>				
202000	ACCOUNTS PAYABLE	(1,957,341.00)	(948,295.76)	
<b>Subtotal : None</b>		<b>(1,957,341.00)</b>	<b>(948,295.76)</b>	
<b>Total [S6L5.1C1]</b>	<b>Trade Payable</b>	<b>(1,957,341.00)</b>	<b>(948,295.76)</b>	
<b>Group : [S6L5.2C1]</b>	<b>Accrued Expenses</b>			
<b>Subgroup : None</b>				
203000	ACCRUED EXPENSES	(624,739.00)	(871,751.17)	
203100	LIABILITY FOR USER FEE	(256,546.00)	(758,196.44)	
222200	ANNUAL FUND	(1,703.00)	0.00	
<b>Subtotal : None</b>		<b>(882,988.00)</b>	<b>(1,629,947.61)</b>	
<b>Total [S6L5.2C1]</b>	<b>Accrued Expenses</b>	<b>(882,988.00)</b>	<b>(1,629,947.61)</b>	
<b>Group : [S6L5.7C1]</b>	<b>Accrued Salaries &amp; Payroll Liabilities</b>			
<b>Subgroup : [S6L5.7C1]Accrued Salaaries</b>				
219000	ACCRUED SALARIES & WAGES	(328,461.00)	(224,353.98)	
219100	ACCRUED VACATION	(2,099,697.00)	(2,212,311.21)	
<b>Subtotal [S6L5.7C1A] Accrued Salaaries</b>		<b>(2,428,158.00)</b>	<b>(2,436,665.19)</b>	
<b>Subgroup : [S6L5.7C1]Accrued Pauroll Taxes Payable</b>				
221400	ACCRUED PAYROLL TAXES	(185,754.00)	(186,530.63)	
<b>Subtotal [S6L5.7C1C] Accrued Pauroll Taxes Payable</b>		<b>(185,754.00)</b>	<b>(186,530.63)</b>	
<b>Subgroup : [S6L5.7C1]Other Payroll Liabilities</b>				
221610	403 B roth	0.00	(12,444.55)	
221730	UNIFORMS W/H	(2,234.00)	0.00	
<b>Subtotal [S6L5.7C1D] Other Payroll Liabilities</b>		<b>(2,234.00)</b>	<b>(12,444.55)</b>	
<b>Total [S6L5.7C1]</b>	<b>Accrued Salaries &amp; Payroll Liabilities</b>	<b>(2,616,146.00)</b>	<b>(2,635,640.37)</b>	
<b>Group : [S6L5.10C1]</b>	<b>Other Current Liabilities</b>			
<b>Subgroup : None</b>				
205000	TRUST OFF-SET	(56,177.00)	(85,991.60)	
221703	Vol Legal Plan	(420.00)	0.00	
<b>Subtotal : None</b>		<b>(56,597.00)</b>	<b>(85,991.60)</b>	
<b>Total [S6L5.10C1]</b>	<b>Other Current Liabilities</b>	<b>(56,597.00)</b>	<b>(85,991.60)</b>	
<b>Group : [S6L6.1C1]</b>	<b>Motgage Payable</b>			
<b>Subgroup : None</b>				
201900	BOND CURRENT PORTION	(228,000.00)	(228,000.00)	
240006	BONDS PAYABLE	(8,996,000.00)	(9,223,999.98)	
<b>Subtotal : None</b>		<b>(9,224,000.00)</b>	<b>(9,451,999.98)</b>	
<b>Total [S6L6.1C1]</b>	<b>Motgage Payable</b>	<b>(9,224,000.00)</b>	<b>(9,451,999.98)</b>	227,999.98
<b>Group : [S6L6.3C1]</b>	<b>Other Long Term Debt</b>			
<b>Subgroup : None</b>				
215000	CAPITAL LEASE PAYABLE	0.00	(5,946.30)	
215001	LEASE PAYBLE - CURRENT	0.00	(11,217.00)	
<b>Subtotal : None</b>		<b>0.00</b>	<b>(17,163.30)</b>	
<b>Total [S6L6.3C1]</b>	<b>Other Long Term Debt</b>	<b>0.00</b>	<b>(17,163.30)</b>	17,163.30
<b>Group : [S6L8A.1C2]</b>	<b>Net Assets With Donor Restrictions</b>			
<b>Subgroup : None</b>				
285400	BISHOP KNOX-TEMP RESTRICTED	(14,420.00)	(14,420.03)	

<b>Subtotal : None</b>		<b>(14,420.00)</b>	<b>(14,420.03)</b>		
<b>Total [S6L8A.1C2]</b>	<b>Net Assets With Donor Restrictions</b>	<b>(14,420.00)</b>	<b>(14,420.03)</b>		
<b>Group : [S6L8A.7C1] Net Assets Released from Donor Restrictions</b>					
<b>Subgroup : None</b>					
240100	UNRESTRICTED FUND BALANCE	(4,580,935.00)	(4,814,958.66)		
253000	TRUST FUNDS-RESTRICTED	(14,488,441.00)	(14,488,440.57)		
255000	TRUST FUNDS-UNRESTRICTED	11,591,068.00	9,935,620.92		
256010	TRUST FUND ST LUKE	(2,962,284.00)	(2,962,284.22)		
256030	TRUST FUND ST LUKE PERM RESTR	(140,752.00)	(140,752.01)		
265000	OPERATION RESULTS TO DATE	(91,216.00)	(91,216.00)		
266000	FUNDS INVESTED-PLANT	(2,907,431.00)	(2,907,430.57)		
283100	MILDRED THOMPSON FUND	(1,018,434.00)	(1,018,433.95)		
283400	HAUSSERMANN FUND	(79,981.00)	(79,980.53)		
283500	SHATTUCK/CHAPLAINCY ENDOWMENT	(170,062.00)	(170,062.32)		
284100	ELOISE GARDNER FUND	(2,166.00)	(2,165.74)		
284120	BISHOP HENRY KNOX FUND	(178,510.00)	(178,509.56)		
284700	ANDREW BRUCE MUSIC FUND	(11,585.00)	(11,584.71)		
284800	DISASTER RELIEF FUND	(1,826.00)	(1,825.99)		
284801	Restricted Offset - Reclass	(234,024.00)	0.00		
284900	MARY GREALY FUND	(37,804.00)	(37,804.00)		
285100	LEEDS TRUST	(575,517.00)	(575,517.00)		
285700	GARDENS	(5,080.00)	(5,080.00)		
285920	capital projects	(24,582.00)	(24,582.32)		
<b>Subtotal : None</b>		<b>(15,919,562.00)</b>	<b>(17,575,007.23)</b>		
<b>Total [S6L8A.7C1]</b>	<b>Net Assets Released from Donor Restrictions</b>	<b>(15,919,562.00)</b>	<b>(17,575,007.23)</b>	(15,933,982.00)	15210178 (723,804.00)
<b>Group : [S2L1.1C1] Private Pay</b>					
<b>Subgroup : None</b>					
301000	INCOME R&B-PRIVATE	(1,941,171.00)	(1,183,236.48)		
<b>Subtotal : None</b>		<b>(1,941,171.00)</b>	<b>(1,183,236.48)</b>		
<b>Total [S2L1.1C1]</b>	<b>Private Pay</b>	<b>(1,941,171.00)</b>	<b>(1,183,236.48)</b>		
<b>Group : [S2L1.2C1] Commerical Managed Care</b>					
<b>Subgroup : None</b>					
300800	INCOME R&B-HMO MC ALL INCL.	(268,459.00)	(1,203,504.90)		
<b>Subtotal : None</b>		<b>(268,459.00)</b>	<b>(1,203,504.90)</b>		
<b>Total [S2L1.2C1]</b>	<b>Commerical Managed Care</b>	<b>(268,459.00)</b>	<b>(1,203,504.90)</b>		
<b>Group : [S2L1.4C1] Medicare-Fee-For-Service</b>					
<b>Subgroup : None</b>					
301900	INCOME-MEDICARE DIFFERENTIAL	(4,755,138.00)	(3,877,293.43)		
<b>Subtotal : None</b>		<b>(4,755,138.00)</b>	<b>(3,877,293.43)</b>		
<b>Total [S2L1.4C1]</b>	<b>Medicare-Fee-For-Service</b>	<b>(4,755,138.00)</b>	<b>(3,877,293.43)</b>		
<b>Group : [S2L1.5C1] Medicare Managed Care (Part C)</b>					
<b>Subgroup : None</b>					
313000	INCOME-MEDICARE/PRIVATE	(1,808,748.00)	0.00		
<b>Subtotal : None</b>		<b>(1,808,748.00)</b>	<b>0.00</b>		
<b>Total [S2L1.5C1]</b>	<b>Medicare Managed Care (Part C)</b>	<b>(1,808,748.00)</b>	<b>0.00</b>		
<b>Group : [S2L1.6C1] MassHealth Fee-for-Service</b>					
<b>Subgroup : None</b>					
301400	INCOME R&B-HOSPICE MEDICAID	(1,017,740.00)	(879,870.05)		
302300	INCOME R&B-MEDICAID	(9,168,198.00)	(10,652,551.47)		
315500	INCOME HOSPICE P&L	3,782.00	0.00		
<b>Subtotal : None</b>		<b>(10,182,156.00)</b>	<b>(11,532,421.52)</b>		
<b>Total [S2L1.6C1]</b>	<b>MassHealth Fee-for-Service</b>	<b>(10,182,156.00)</b>	<b>(11,532,421.52)</b>		
<b>Group : [S2L1.12C1] Medicaid Patient Paid Amount</b>					
<b>Subgroup : None</b>					
303200	RESOURCE INCOME	(1,763,940.00)	0.00		
<b>Subtotal : None</b>		<b>(1,763,940.00)</b>	<b>0.00</b>		
<b>Total [S2L1.12C1]</b>	<b>Medicaid Patient Paid Amount</b>	<b>(1,763,940.00)</b>	<b>0.00</b>		
<b>Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service</b>					
<b>Subgroup : None</b>					
310060	Contract Allow Mgd Care Ancill	788,730.00	0.00		
310070	Contractuall Allowance BCBS-B	199.00	0.00		
311030	Contractual Allow Med A Ancill	1,221,086.00	0.00		
311040	Contractual Allow Med B	29,376.00	0.00		
372502	INCOME-ANC.SER.Rx*250'	(392,867.00)	(706,069.29)		
372602	INCOME-ANC.SER-IV *260"	(1,253.00)	(148.51)		
372702	INCOME-ANC.SER.MED SUP 27X	(4,496.00)	(9,450.25)		
374202	INCOME-PT PART A	(331,536.00)	(333,956.99)		
374205	INCOME-PT PART B	(30,162.00)	(37,083.98)		
374206	Income-PT Private Insurance	(3,691.00)	(1,387.54)		
374207	INCOME-PT HMO M.C.	(244,543.00)	(208,723.60)		
374301	INCOME-OT PRIVATE	(75.00)	(107,527.85)		
374302	INCOME-OT PART A	(312,059.00)	(344,010.62)		
374305	INCOME-OT PART B	(42,211.00)	(26,011.86)		
374306	Income-OT Private Insurance	(100,307.00)	0.00		
374307	INCOME-OT HMO M.C.	(121,648.00)	(102,653.91)		
374402	INCOME-ST PART A	(106,650.00)	(110,163.42)		
374405	INCOME-ST PART B	(28,732.00)	(26,479.98)		
374406	INCOME-ST EVERCARE B	(28,795.00)	(25,258.90)		

374407	INCOME-ST HMO M.C.	(60,050.00)	(44,699.60)
380100	ALLOWANCE-HMO MC ANC	0.00	743,010.48
380237	ALLOWANCE-MED A ANC	0.00	1,571,638.89
406050	Income-Drug Rev Private Ins.	(79,725.00)	(133,255.46)
406060	Income-Drug Rev Managed Care	(149,549.00)	(107,517.13)
407010	Income-Oxygen Private Pay	0.00	(984.80)
407030	Income-Oxygen Revenue Med A	(2,100.00)	0.00
407060	Income-Oxygen Managed Care	(2,515.00)	(1,798.40)
408010	Income-X-Ray Private Pay	0.00	(1,744.99)
408030	Income-X-Ray Medicare A	(11,666.00)	(8,510.28)
408050	Income-X-Ray Private Pay	(3,443.00)	0.00
408060	Income-X-Ray Managed Care3	(4,362.00)	(1,631.21)
409010	Income-Lab Revenue Private Pay	0.00	(308.26)
409030	Income-Lab Revenue Medicare A	(58,458.00)	(59,329.53)
409060	Income-Lab Revenue Managed Car	(31,859.00)	(28,382.88)
<b>Subtotal : None</b>		<b>(113,361.00)</b>	<b>(112,439.87)</b>
<b>Total [S2L1.4C2]</b>	<b>Ancillary-Medicare Fee-for-Service</b>	<b>(113,361.00)</b>	<b>(112,439.87)</b>

<b>Group : [S2L1.6C2] Ancillary-MassHealth Fee-for-Service</b>			
<b>Subgroup : None</b>			
310020	Contractula Allow Medicaid	5,599.00	114.00
372703	Income-Medical Supply Medicaid	(4,537.00)	(2,039.30)
407020	Income-Oxygen Medicaid	(114.00)	(114.00)
408020	Income-X-Ray Medicaid	(90.00)	0.00
409020	Income-Lab Revenue Medicaid	(208.00)	0.00
409050	Income-Lab Revenue Private Ins	(797.00)	0.00
<b>Subtotal : None</b>		<b>(147.00)</b>	<b>(2,039.30)</b>
<b>Total [S2L1.6C2]</b>	<b>Ancillary-MassHealth Fee-for-Service</b>	<b>(147.00)</b>	<b>(2,039.30)</b>

<b>Group : [S2L3.2C1] Endowment &amp; Other Non Recoverable Revenue</b>			
<b>Subgroup : None</b>			
315100.02	Covid Federal Revenue	(102,966.00)	(2,008,194.00)
903600	DONATIONS-APPEAL	(572,195.00)	(584,789.32)
903700	Covid Testing Income	(1,063,343.00)	(348,556.00)
907050	PRIN #1-STOCK DIVIDEND	(120,680.00)	(152,010.21)
908030	REALIZED GAIN/(LOSS) - CL	0.00	140.47
908040	UNREALIZED GAIL/(LOSS) - CL	0.00	0.01
908100	INV INCOME - NONOPERATING	679,000.00	714,000.00
908200	INV INCOME - OPERATING	(679,000.00)	(714,000.00)
909000	GAIN ON SALE INV REST	(17,841.00)	(10,836.60)
909010	BEN INT G/L	157,014.00	(78,526.77)
909100	GAIN ON SALE INV UNREST	(236,440.00)	(143,612.60)
909200	GAIN ON SALE REST. SHATT.	(4,624.00)	(2,808.48)
909300	UNREAL (G)/L ON INVESTMENTS	1,671,809.00	(888,810.66)
909410	UNREAL (G)/L ON INV-THOMPSON	125,402.00	(66,561.88)
909490	UNREAL (G)/L ON INV-SHATTUCK	32,500.00	(17,250.57)
909590	GAIN ON SALE INV ST LUKE TEMP	(2,653.00)	(1,611.67)
909620	UNREAL LOSS ST LUKE TEMP	18,650.00	(9,899.43)
909630	UNREALIZED G/L-ST LUKE PERM	26,847.00	(14,250.14)
909640	REALIZED G/L-ST LUKE PERM	(3,820.00)	(2,319.99)
909710	G/L -OTHER FIRE EXPENSE	474,617.00	0.00
909710a	G/L -OTHER FIRE INCOME	(464,232.00)	0.00
909720	G/L ON INV-HAUSSERMANN	(3,679.00)	(2,234.52)
909760	GAIN ON SALE ANDREW BRUCE	(313.00)	(191.70)
909820	UNREALIZED G/L - HAUSSERMANN	25,858.00	(13,725.04)
909860	UNREALIZED G/L ANDREW BRUCE	2,218.00	(1,177.48)
919000	CONTRIBUTIONS-TEMP RESTRICTED	(23,508.00)	(166,793.29)
919200	INT INCOME-TEMP RESTRICTED	0.00	(460.38)
919600	DISBURSEMNTS FRM TEMP RESTRCT	24,858.00	156,354.00
920000	SATISFACTION OF RESTRICTIONS	(24,858.00)	(156,354.00)
930000	CONTRIBUTION/DONATION	6,250.00	11,000.00
930001	DONATIONS EXP - RESTRICTED	0.00	8,250.00
999900	SWAP GAIN OF LOSS	(551,813.00)	(299,339.36)
<b>Subtotal : None</b>		<b>(626,942.00)</b>	<b>(4,794,569.61)</b>
<b>Total [S2L3.2C1]</b>	<b>Endowment &amp; Other Non Recoverable Revenue</b>	<b>(626,942.00)</b>	<b>(4,794,569.61)</b>

<b>Group : [S2L3.7C1] Interest Income</b>			
<b>Subgroup : None</b>			
907520	INT/DIV ST LUKE TEMP REST	(1,338.00)	(1,685.84)
907560	INT/DIV INCOME-HAUSSERMANN	(1,856.00)	(2,337.33)
907581	INT/DIV INC-CHAP. TEMP RESTR	(11,838.00)	(14,910.88)
907583	INT/DIV CHAP ANDREW BRUCE	(159.00)	(169.04)
907584	INT/DIV CHAP BISHOP KNOX	0.00	(31.47)
908010	INTEREST INCOME - CL	0.00	(2.01)
<b>Subtotal : None</b>		<b>(15,191.00)</b>	<b>(19,136.57)</b>
<b>Total [S2L3.7C1]</b>	<b>Interest Income</b>	<b>(15,191.00)</b>	<b>(19,136.57)</b>

<b>Group : [S2L3.9C1] Administrative &amp; General Recoverable Income</b>			
<b>Subgroup : None</b>			
315100	INCOME-OTHER	(157,321.00)	(83,731.82)
315100.03	ERC Revenue	(3,690,068.00)	0.00
<b>Subtotal : None</b>		<b>(3,847,389.00)</b>	<b>(83,731.82)</b>
<b>Total [S2L3.9C1]</b>	<b>Administrative &amp; General Recoverable Income</b>	<b>(3,847,389.00)</b>	<b>(83,731.82)</b>

<b>Group : [S3L1.1C1] Director of Nurses Salary</b>			
<b>Subgroup : None</b>			

602000	SALARIES-D.O.N.	250,422.00	187,336.32
<b>Subtotal : None</b>		<b>250,422.00</b>	<b>187,336.32</b>
<b>Total [S3L1.1C1]</b>	<b>Director of Nurses Salary</b>	<b>250,422.00</b>	<b>187,336.32</b>
<b>Group : [S3L1.7C1] Registered Nurses Salaries</b>			
<b>Subgroup : None</b>			
602025	SALARIES - ASSIT DON	105,949.00	0.00
602200	SALARIES-NURSING SUPERVISORS	104,033.00	178,052.46
603000	RN'S	2,504,332.00	2,826,209.71
<b>Subtotal : None</b>		<b>2,714,314.00</b>	<b>3,004,262.17</b>
<b>Total [S3L1.7C1]</b>	<b>Registered Nurses Salaries</b>	<b>2,714,314.00</b>	<b>3,004,262.17</b>
<b>Group : [S3L1.11C1] Registered Nurses Purchased Service Tempory Agency Staff</b>			
<b>Subgroup : None</b>			
603500	PURCHASED SERVICE-RN	112,487.00	106,393.09
<b>Subtotal : None</b>		<b>112,487.00</b>	<b>106,393.09</b>
<b>Total [S3L1.11C1]</b>	<b>Registered Nurses Purchased Service Tempory</b>	<b>112,487.00</b>	<b>106,393.09</b>
<b>Group : [S3L1.12C1] Licensed Practical Nurses Salary</b>			
<b>Subgroup : None</b>			
604000	L.P.N.	1,193,726.00	1,123,485.60
<b>Subtotal : None</b>		<b>1,193,726.00</b>	<b>1,123,485.60</b>
<b>Total [S3L1.12C1]</b>	<b>Licensed Practical Nurses Salary</b>	<b>1,193,726.00</b>	<b>1,123,485.60</b>
<b>Group : [S3L1.16C1] Licensed Practical Nurses Purchased Service Tempory Agency Staff</b>			
<b>Subgroup : None</b>			
604500	PURCHASED SERVICE-L.P.N.	549,575.00	108,110.87
<b>Subtotal : None</b>		<b>549,575.00</b>	<b>108,110.87</b>
<b>Total [S3L1.16C1]</b>	<b>Licensed Practical Nurses Purchased Service Te</b>	<b>549,575.00</b>	<b>108,110.87</b>
<b>Group : [S3L1.17C1] Certified Nurses Aides Salaries</b>			
<b>Subgroup : None</b>			
605000	C.N.A.	4,124,690.00	3,073,766.61
606100	SALARIES - NURSING ADMIN	109,982.00	0.00
<b>Subtotal : None</b>		<b>4,234,672.00</b>	<b>3,073,766.61</b>
<b>Total [S3L1.17C1]</b>	<b>Certified Nurses Aides Salaries</b>	<b>4,234,672.00</b>	<b>3,073,766.61</b>
<b>Group : [S3L1.21C1] Certified Nurses Aides Purchased Service Tempory Agency Staff</b>			
<b>Subgroup : None</b>			
605500	PURCHASED SERVICE-C.N.A.	10,722.00	98,350.43
<b>Subtotal : None</b>		<b>10,722.00</b>	<b>98,350.43</b>
<b>Total [S3L1.21C1]</b>	<b>Certified Nurses Aides Purchased Service Temp</b>	<b>10,722.00</b>	<b>98,350.43</b>
<b>Group : [S3L2.1C1] Administration Salaries</b>			
<b>Subgroup : [S3L2.1C1] Administrator Salaries</b>			
411000	SALARIES-ADMINISTRATION	338,481.00	364,296.84
<b>Subtotal [S3L2.1C1A] Administrator Salaries</b>		<b>338,481.00</b>	<b>364,296.84</b>
<b>Total [S3L2.1C1]</b>	<b>Administration Salaries</b>	<b>338,481.00</b>	<b>364,296.84</b>
<b>Group : [S3L2.7C1] Clerical Staff Salaries</b>			
<b>Subgroup : None</b>			
414000	SALARIES-BUSINESS OFFICE	796,458.00	596,171.36
417500	SALARIES-HUMAN RESOURCES	254,967.00	288,413.20
418000	SALARIES - IT	188,193.00	0.00
650400	SALARIES-RCM	292,971.00	0.00
681050	Salaries Admission	247,692.00	218,111.22
<b>Subtotal : None</b>		<b>1,780,281.00</b>	<b>1,102,695.78</b>
<b>Total [S3L2.7C1]</b>	<b>Clerical Staff Salaries</b>	<b>1,780,281.00</b>	<b>1,102,695.78</b>
<b>Group : [S3L2.12C1] Office Supplies</b>			
<b>Subgroup : None</b>			
424900	POSTAGE	10,346.00	8,297.61
425000	OFFICE SUPPLIES	85,751.00	75,599.21
425001	COMPUTER SERVICES	226,275.00	206,903.71
425010	BANK FEES	15,111.00	5,682.38
908050	BANK FEES - CL	15,368.00	65,969.06
<b>Subtotal : None</b>		<b>352,851.00</b>	<b>362,451.97</b>
<b>Total [S3L2.12C1]</b>	<b>Office Supplies</b>	<b>352,851.00</b>	<b>362,451.97</b>
<b>Group : [S3L2.13C1] Telecommunications (e.g. Internet &amp; Phone)</b>			
<b>Subgroup : None</b>			
426100	TELEPHONE	112,002.00	78,656.95
<b>Subtotal : None</b>		<b>112,002.00</b>	<b>78,656.95</b>
<b>Total [S3L2.13C1]</b>	<b>Telecommunications (e.g. Internet &amp; Phone)</b>	<b>112,002.00</b>	<b>78,656.95</b>
<b>Group : [S3L2.15C1] Travel, Conventions &amp; Meetings</b>			
<b>Subgroup : None</b>			
425200	MEETINGS/SEMINARS/EDUCATION	12,449.00	6,283.32
427510	TRAVEL	10,162.00	15,544.19
<b>Subtotal : None</b>		<b>22,611.00</b>	<b>21,827.51</b>
<b>Total [S3L2.15C1]</b>	<b>Travel, Conventions &amp; Meetings</b>	<b>22,611.00</b>	<b>21,827.51</b>
<b>Group : [S3L2.16C1] Advertising: Help Wanted</b>			
<b>Subgroup : None</b>			
429500	ADVERTISING-HELP WANTED	68,465.00	27,112.72

Subtotal : None		<u>68,465.00</u>	<u>27,112.72</u>
Total [S3L2.16C1]	Advertising: Help Wanted	<u>68,465.00</u>	<u>27,112.72</u>
Group : [S3L2.17C1]	Licenses & Dues: Patient Care Related Portion		
Subgroup : None			
430100	DUES & SUBSCRIPTIONS	<u>73,982.00</u>	<u>75,943.13</u>
Subtotal : None		<u>73,982.00</u>	<u>75,943.13</u>
Total [S3L2.17C1]	Licenses & Dues: Patient Care Related Portion	<u>73,982.00</u>	<u>75,943.13</u>
Group : [S3L2.18C1]	Continuing Professional Education / Training & Development		
Subgroup : [S3L2.18C1A]	Administration Education / Training		
430800	SALARY - ADMIN EDUCATION/CQI	<u>199,543.00</u>	<u>0.00</u>
Subtotal [S3L2.18C1A]	Administration Education / Training	<u>199,543.00</u>	<u>0.00</u>
Total [S3L2.18C1]	Continuing Professional Education / Training & Development	<u>199,543.00</u>	<u>0.00</u>
Group : [S3L2.19C1]	Accounting Services (not related to Appeals)		
Subgroup : None			
436000	ACCOUNTING SERVICES	<u>151,248.00</u>	<u>51,062.35</u>
Subtotal : None		<u>151,248.00</u>	<u>51,062.35</u>
Total [S3L2.19C1]	Accounting Services (not related to Appeals)	<u>151,248.00</u>	<u>51,062.35</u>
Group : [S3L2.20C1]	Insurance: Malpractice & General Liability		
Subgroup : None			
459000	INSURANCE-GENERAL LIABILITY	<u>250,911.00</u>	<u>195,220.18</u>
Subtotal : None		<u>250,911.00</u>	<u>195,220.18</u>
Total [S3L2.20C1]	Insurance: Malpractice & General Liability	<u>250,911.00</u>	<u>195,220.18</u>
Group : [S3L2.22C1]	Other A & G Expenses		
Subgroup : None			
307200	INCOME-PRIOR YEAR ADJUST	<u>40,341.00</u>	<u>0.00</u>
425100	PROF. SERVICES/CONSULTANTS	<u>427,102.00</u>	<u>197,889.45</u>
425900	MEDICARE ADMINISTRATION FEES	<u>4,493.00</u>	<u>4,648.07</u>
426000	MISC EXPENSE	<u>38,771.00</u>	<u>31,588.90</u>
702310	NEWSPAPERS	<u>13,933.00</u>	<u>8,015.63</u>
933000	SALARIES-FUNDRAISING	<u>172,508.00</u>	<u>320,578.48</u>
933100	FUNDRAISING SUPPLIES & EXP	<u>107,595.00</u>	<u>0.00</u>
Subtotal : None		<u>804,743.00</u>	<u>562,720.53</u>
Total [S3L2.22C1]	Other A & G Expenses	<u>804,743.00</u>	<u>562,720.53</u>
Group : [S3L2B.1C1]	Advertising Marketing		
Subgroup : None			
429800	ADVERTISING-NON-REIMBURSABLE	<u>122,607.00</u>	<u>73,477.07</u>
439900	COMMUNITY RELATIONS	<u>36,211.00</u>	<u>26,242.68</u>
Subtotal : None		<u>158,818.00</u>	<u>99,719.75</u>
Total [S3L2B.1C1]	Advertising Marketing	<u>158,818.00</u>	<u>99,719.75</u>
Group : [S3L2B.6C1]	Legal: Other		
Subgroup : None			
437000	LEGAL SERVICES	<u>103,294.00</u>	<u>177,006.09</u>
Subtotal : None		<u>103,294.00</u>	<u>177,006.09</u>
Total [S3L2B.6C1]	Legal: Other	<u>103,294.00</u>	<u>177,006.09</u>
Group : [S3L2B.11C1]	Fines, Late Fees, Penalties including Interest		
Subgroup : None			
425700	LATE FEES & PENALTIES	<u>28,079.00</u>	<u>15,785.35</u>
Subtotal : None		<u>28,079.00</u>	<u>15,785.35</u>
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including Interest	<u>28,079.00</u>	<u>15,785.35</u>
Group : [S3L2B.14C1]	Bad Debt Expenses		
Subgroup : None			
801000	BAD DEBT	<u>131,000.00</u>	<u>88,735.22</u>
Subtotal : None		<u>131,000.00</u>	<u>88,735.22</u>
Total [S3L2B.14C1]	Bad Debt Expenses	<u>131,000.00</u>	<u>88,735.22</u>
Group : [S3L2B.15C1]	User Fee Assessment		
Subgroup : None			
453900	USER FEE EXPENSE	<u>1,123,850.00</u>	<u>1,041,599.62</u>
Subtotal : None		<u>1,123,850.00</u>	<u>1,041,599.62</u>
Total [S3L2B.15C1]	User Fee Assessment	<u>1,123,850.00</u>	<u>1,041,599.62</u>
Group : [S3L3.5C1]	Plant Operations: Salaires		
Subgroup : None			
510500	SALARIES-MAINTENANCE	<u>250,758.00</u>	<u>331,891.48</u>
Subtotal : None		<u>250,758.00</u>	<u>331,891.48</u>
Total [S3L3.5C1]	Plant Operations: Salaires	<u>250,758.00</u>	<u>331,891.48</u>
Group : [S3L3.8C1]	Plant Operations: Purchased Service		
Subgroup : None			
511000	PURCH SERV-MAINTENANCE	<u>318,189.00</u>	<u>289,191.96</u>
511200	SNOW REMOVAL & LANDSCAPING	<u>27,169.00</u>	<u>9,897.23</u>
512001	GARDEN EXPENSE - RESTRICTED	<u>0.00</u>	<u>4,849.00</u>
Subtotal : None		<u>345,358.00</u>	<u>303,938.19</u>
Total [S3L3.8C1]	Plant Operations: Purchased Service	<u>345,358.00</u>	<u>303,938.19</u>
Group : [S3L3.9C1]	Plant Operations: Supplies & Expenses		

<b>Subgroup : None</b>			
511500	MAINTENANCE SUPPLIES	106,175.00	127,234.86
<b>Subtotal : None</b>		<b>106,175.00</b>	<b>127,234.86</b>
<b>Total [S3L3.9C1]</b>	<b>Plant Operations: Supplies &amp; Expenses</b>	<b>106,175.00</b>	<b>127,234.86</b>
<b>Group : [S3L3.10C1] Plant Operatins: Utilities</b>			
<b>Subgroup : None</b>			
512100	ELECTRICITY	287,368.00	252,383.58
512200	WATER & SEWER	108,052.00	119,690.49
512400	GAS	107,311.00	106,340.97
<b>Subtotal : None</b>		<b>502,731.00</b>	<b>478,415.04</b>
<b>Total [S3L3.10C1]</b>	<b>Plant Operatins: Utilities</b>	<b>502,731.00</b>	<b>478,415.04</b>
<b>Group : [S3L3.13C1] Dietician: Salaries</b>			
<b>Subgroup : None</b>			
523100	SALARIES-DIETITIAN	174,637.00	53,179.38
<b>Subtotal : None</b>		<b>174,637.00</b>	<b>53,179.38</b>
<b>Total [S3L3.13C1]</b>	<b>Dietician: Salaries</b>	<b>174,637.00</b>	<b>53,179.38</b>
<b>Group : [S3L3.18C1] Dietary: Salaries</b>			
<b>Subgroup : None</b>			
520500	SALARIES-DIETARY	1,195,393.00	1,160,280.41
<b>Subtotal : None</b>		<b>1,195,393.00</b>	<b>1,160,280.41</b>
<b>Total [S3L3.18C1]</b>	<b>Dietary: Salaries</b>	<b>1,195,393.00</b>	<b>1,160,280.41</b>
<b>Group : [S3L3.21C1] Dietary: Food</b>			
<b>Subgroup : None</b>			
522000	FOOD	629,615.00	474,100.88
522010	FOOD-THICKEND LIQUIDS	22,800.00	23,739.28
522020	FOOD SUPPLEMENTS	45,773.00	56,872.50
522030	NON-RESIDENT FOOD EXPENSES	64,572.00	146,702.75
<b>Subtotal : None</b>		<b>762,760.00</b>	<b>701,415.41</b>
<b>Total [S3L3.21C1]</b>	<b>Dietary: Food</b>	<b>762,760.00</b>	<b>701,415.41</b>
<b>Group : [S3L3.23C1] Dietary: Supplies &amp; Expenses</b>			
<b>Subgroup : None</b>			
523500	KITCHENWARE	8,094.00	10,106.98
523501	PAPER SUPPLIES	43,977.00	58,042.56
523502	CLEANING SUPPLIES	36,122.00	25,007.77
523503	DIETARY REPAIRS	36,173.00	18,913.75
652300	FOOD SUPPL-EQUIPMENT SUPPLIES	955.00	1,602.79
<b>Subtotal : None</b>		<b>125,321.00</b>	<b>113,673.85</b>
<b>Total [S3L3.23C1]</b>	<b>Dietary: Supplies &amp; Expenses</b>	<b>125,321.00</b>	<b>113,673.85</b>
<b>Group : [S3L3.24C1] Housekeeping / Laundry: Salaries</b>			
<b>Subgroup : [S3L3.24C]Housekeeping Salries</b>			
541000	SALARIES-HOUSEKEEPING	393,446.00	316,995.80
<b>Subtotal [S3L3.24C1A]Housekeeping Salries</b>		<b>393,446.00</b>	<b>316,995.80</b>
<b>Subgroup : [S3L3.24C]Laundry Salaries</b>			
531000	SALARIES-LAUNDRY	160,091.00	129,758.51
531025	SALARIES - L&H SUPER	35,769.00	0.00
<b>Subtotal [S3L3.24C1B]Laundry Salaries</b>		<b>195,860.00</b>	<b>129,758.51</b>
<b>Total [S3L3.24C1]</b>	<b>Housekeeping / Laundry: Salaries</b>	<b>589,306.00</b>	<b>446,754.31</b>
<b>Group : [S3L3.28C1] Housekeeping / Laundry: Supplies &amp; Expense</b>			
<b>Subgroup : [S3L3.28C]Housekeeping Supplies &amp; Expenses</b>			
542000	HOUSEKEEPING SUPPLIES	62,540.00	41,963.11
<b>Subtotal [S3L3.28C1A]Housekeeping Supplies &amp; Expenses</b>		<b>62,540.00</b>	<b>41,963.11</b>
<b>Subgroup : [S3L3.28C]Laundry Supplies &amp; Expense</b>			
533000	LAUNDRY SUPPLIES	722.00	6,860.88
<b>Subtotal [S3L3.28C1B]Laundry Supplies &amp; Expense</b>		<b>722.00</b>	<b>6,860.88</b>
<b>Total [S3L3.28C1]</b>	<b>Housekeeping / Laundry: Supplies &amp; Expense</b>	<b>63,262.00</b>	<b>48,823.99</b>
<b>Group : [S3L3.29C1] Housekeepong / Laundry: Linen &amp; Bedding</b>			
<b>Subgroup : None</b>			
534000	LINEN & BEDDING	22,695.00	33,872.99
<b>Subtotal : None</b>		<b>22,695.00</b>	<b>33,872.99</b>
<b>Total [S3L3.29C1]</b>	<b>Housekeepong / Laundry: Linen &amp; Bedding</b>	<b>22,695.00</b>	<b>33,872.99</b>
<b>Group : [S3L3.34C1] Quality Assurane (QA) Professional : Purchased Service</b>			
<b>Subgroup : None</b>			
650900	GENERAL CONSULTING-CLINICAL	5,450.00	7,200.00
<b>Subtotal : None</b>		<b>5,450.00</b>	<b>7,200.00</b>
<b>Total [S3L3.34C1]</b>	<b>Quality Assurane (QA) Professional : Purchased</b>	<b>5,450.00</b>	<b>7,200.00</b>
<b>Group : [S3L3.36C1] Unit Clerks &amp; Medical Records: Salaries</b>			
<b>Subgroup : None</b>			
650500	SALARIES-MED RECORDS	53,380.00	66,604.48
650510	SALARIES-UNIT COORDINATORS	205,714.00	146,294.10
<b>Subtotal : None</b>		<b>259,094.00</b>	<b>212,898.58</b>
<b>Total [S3L3.36C1]</b>	<b>Unit Clerks &amp; Medical Records: Salaries</b>	<b>259,094.00</b>	<b>212,898.58</b>

<b>Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries</b>			
<b>Subgroup : [S3L3.40C1] MMQ Salaries</b>			
650600	MMQ COORDINATION	98,927.00	0.00
<b>Subtotal [S3L3.40C1] MMQ Salaries</b>		<b>98,927.00</b>	<b>0.00</b>
<b>Subgroup : [S3L3.40C1] MDS Salaries</b>			
650800	MDS COORDINATION	333,475.00	380,052.20
<b>Subtotal [S3L3.40C1] MDS Salaries</b>		<b>333,475.00</b>	<b>380,052.20</b>
<b>Total [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries</b>		<b>432,402.00</b>	<b>380,052.20</b>
<b>Group : [S3L3.48C1] Social Service Worker: Salaries</b>			
<b>Subgroup : None</b>			
681000	SALARIES-SOCIAL SERVICES	281,549.00	232,077.18
<b>Subtotal : None</b>		<b>281,549.00</b>	<b>232,077.18</b>
<b>Total [S3L3.48C1] Social Service Worker: Salaries</b>		<b>281,549.00</b>	<b>232,077.18</b>
<b>Group : [S3L3.51C1] Social Service Worker: Purchased Service</b>			
<b>Subgroup : None</b>			
683000	PURCHASED SERVICE-SOCIAL SERV	54,075.00	0.00
<b>Subtotal : None</b>		<b>54,075.00</b>	<b>0.00</b>
<b>Total [S3L3.51C1] Social Service Worker: Purchased Service</b>		<b>54,075.00</b>	<b>0.00</b>
<b>Group : [S3L3.56C1] Indirect Restorative Therapy: Salaries</b>			
<b>Subgroup : None</b>			
780000	SALARIES P.T INDIRECT	191,231.00	0.00
780100	Salaries O.T Indirect	96,289.00	0.00
780200	ST SALARIES - INDIRECT	53,224.00	0.00
<b>Subtotal : None</b>		<b>340,744.00</b>	<b>0.00</b>
<b>Total [S3L3.56C1] Indirect Restorative Therapy: Salaries</b>		<b>340,744.00</b>	<b>0.00</b>
<b>Group : [S3L3.60C1] Direct Restorative Therapy: Salaries</b>			
<b>Subgroup : None</b>			
784225	SALARIES - REHAB DIR	274,538.00	0.00
784250	SALARIES-PT	6,682.00	480,787.64
784300	SALARIES-OT	226,632.00	343,882.35
784400	SALARIES-ST	78,847.00	130,969.88
<b>Subtotal : None</b>		<b>586,699.00</b>	<b>955,639.87</b>
<b>Total [S3L3.60C1] Direct Restorative Therapy: Salaries</b>		<b>586,699.00</b>	<b>955,639.87</b>
<b>Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries</b>			
<b>Subgroup : None</b>			
702100	SALARIES-RECREATION THERAPY	355,620.00	268,351.04
702105	SALARIES-CHAPLAINS	29,558.00	25,719.94
<b>Subtotal : None</b>		<b>385,178.00</b>	<b>294,070.98</b>
<b>Total [S3L3.64C1] Recreational Therapy/Activities: Salaries</b>		<b>385,178.00</b>	<b>294,070.98</b>
<b>Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service</b>			
<b>Subgroup : None</b>			
702200	PURCHASED SERVICES-RECREATION	2,000.00	975.00
702210	PURCHASED SERVICES-CHAPLAINCY	700.00	0.00
<b>Subtotal : None</b>		<b>2,700.00</b>	<b>975.00</b>
<b>Total [S3L3.67C1] Recreational Therapy/Activities: Purchased Service</b>		<b>2,700.00</b>	<b>975.00</b>
<b>Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies &amp; Expenses</b>			
<b>Subgroup : None</b>			
702110	CHAPLAINCY SUPPLIES	289.00	565.92
702300	RECREATION SUPPLIES	12,371.00	8,521.31
702302	EXP-REC S&E-RESTRICTED	18,839.00	14,229.51
<b>Subtotal : None</b>		<b>31,499.00</b>	<b>23,316.74</b>
<b>Total [S3L3.68C1] Recreational Therapy/Activities: Supplies &amp; Expenses</b>		<b>31,499.00</b>	<b>23,316.74</b>
<b>Group : [S3L3.74C1] Security: Salaries</b>			
<b>Subgroup : None</b>			
510520	SALARIES-SECURITY/FRONT DESK	188,519.00	170,265.12
<b>Subtotal : None</b>		<b>188,519.00</b>	<b>170,265.12</b>
<b>Total [S3L3.74C1] Security: Salaries</b>		<b>188,519.00</b>	<b>170,265.12</b>
<b>Group : [S3L3.78C1] Travel: Motor Vehicle Expense</b>			
<b>Subgroup : None</b>			
427500	AUTOMOBILE EXPENSE	3,884.00	4,363.08
443000	INSURANCE-AUTO	6,746.00	5,315.50
453600	AUTOMOBILE RENTAL	6,738.00	8,628.73
<b>Subtotal : None</b>		<b>17,368.00</b>	<b>18,307.31</b>
<b>Total [S3L3.78C1] Travel: Motor Vehicle Expense</b>		<b>17,368.00</b>	<b>18,307.31</b>
<b>Group : [S3L3.80C1] Variable Job Related Education</b>			
<b>Subgroup : None</b>			
443900	INSERVICE EDUCATION	400.00	0.00
<b>Subtotal : None</b>		<b>400.00</b>	<b>0.00</b>
<b>Total [S3L3.80C1] Variable Job Related Education</b>		<b>400.00</b>	<b>0.00</b>
<b>Group : [S3L3.82C1] Physician Services: Medical Director</b>			
<b>Subgroup : None</b>			
651100	MEDICAL DIRECTOR	23,400.00	19,800.00
<b>Subtotal : None</b>		<b>23,400.00</b>	<b>19,800.00</b>



<b>Total [S3L3.82C1]</b>	<b>Physician Services: Medical Director</b>	<b>23,400.00</b>	<b>19,800.00</b>
<b>Group : [S3L3.87C1] Legend Drugs</b>			
<b>Subgroup : None</b>			
652000	MEDS-DRUGS/MEDICAID RX OTC	30,992.00	708.00
652010	HMO GROUP PHARM-RX-OTC-IV	147,276.00	78,420.75
652020	HMO GROUP EKG/X-RAY	7,802.00	4,390.55
652030	HMO GROUP LABS	33,686.00	29,539.87
652040	HMO GROUP OXYGEN	3,254.00	2,783.20
652050	HMO GROUP DURABLE MEDICAL EQU	4,318.00	1,532.57
652250	DISPOSABLE BRIEFS	85,627.00	77,554.84
652270	OXYGEN-HOUSE & MEDICAID	20,077.00	14,306.42
782502	PHARMACY-MED A RX	239,765.00	201,119.53
782600	I.V.THERAPY -MED A	3,135.00	1,629.00
782701	MEDICARE PPS COSTS	130,345.00	9,364.37
782702	MED OTC PHARM PART A	29,413.00	3,711.09
782703	MEDICARE A X-RAY/EKG	12,946.00	11,171.40
782705	MEDICARE A LABS (DIAGNOSTIC)	59,573.00	60,894.91
782792	OXYGEN-MED A	2,465.00	2,900.40
782902	DURABLE MEDICAL EQUIPMENT MED	3,271.00	12,756.42
<b>Subtotal : None</b>		<b>813,945.00</b>	<b>512,783.32</b>
<b>Total [S3L3.87C1]</b>	<b>Legend Drugs</b>	<b>813,945.00</b>	<b>512,783.32</b>
<b>Group : [S3L3.89C1] House Supplies Not Resold</b>			
<b>Subgroup : None</b>			
652100	PHARMACY-HOUSE STOCK	82,019.00	68,344.37
652200	NURSING SUPPLIES-HOUSE STOCK	198,476.00	739,600.51
652240	LABS NON BILLABLE (STAT)	6,711.00	5,484.61
784379	REHABILITATION SUPPLIES	8,858.00	17,463.20
<b>Subtotal : None</b>		<b>296,064.00</b>	<b>830,892.69</b>
<b>Total [S3L3.89C1]</b>	<b>House Supplies Not Resold</b>	<b>296,064.00</b>	<b>830,892.69</b>
<b>Group : [S3L3.92C1] Pharmacy Consultant</b>			
<b>Subgroup : None</b>			
653000	PHARMACIST	19,914.00	7,111.57
<b>Subtotal : None</b>		<b>19,914.00</b>	<b>7,111.57</b>
<b>Total [S3L3.92C1]</b>	<b>Pharmacy Consultant</b>	<b>19,914.00</b>	<b>7,111.57</b>
<b>Group : [S3L4.1C1] Depreciaton</b>			
<b>Subgroup : [S3L4.1C1] Building Depreciation</b>			
455000	DEPRECIATION-BUILDING	2,938.00	2,938.00
457700	DEPR-NEW BLDG	335,475.00	335,475.19
<b>Subtotal [S3L4.1C1A] Building Depreciation</b>		<b>338,413.00</b>	<b>338,413.19</b>
<b>Subgroup : [S3L4.1C1] Improvements Depreciation</b>			
456000	DEPRECIATION-OTHER IMP	93,434.00	90,253.85
457800	DEPRECIATION-RENOVATIONS	929,050.00	929,050.41
<b>Subtotal [S3L4.1C1B] Improvements Depreciation</b>		<b>1,022,484.00</b>	<b>1,019,304.26</b>
<b>Subgroup : [S3L4.1C1] Equipment Depreciation</b>			
457000	DEPRECIATION-EQUIPMENT	200,089.00	211,628.24
457010	DEPRECIATION-COMPUTER	17,845.00	17,716.21
<b>Subtotal [S3L4.1C1C] Equipment Depreciation</b>		<b>217,934.00</b>	<b>229,344.45</b>
<b>Subgroup : [S3L4.1C1] Software Depreciaton</b>			
457500	DEPRECIATION-SOFTWARE	0.00	4,687.50
<b>Subtotal [S3L4.1C1D] Software Depreciation</b>		<b>0.00</b>	<b>4,687.50</b>
<b>Total [S3L4.1C1]</b>	<b>Depreciaton</b>	<b>1,578,831.00</b>	<b>1,591,749.40</b>
<b>Group : [S3L4.2C1] Long Term Interest Expense SNF-CR</b>			
<b>Subgroup : None</b>			
425800	Interest - capital lease	948.00	1,790.00
436500	DEBT SERVICE EXPENSES	323,376.00	331,875.09
452800	AMORT OF DEFERRED FIN COSTS	9,074.00	9,097.65
<b>Subtotal : None</b>		<b>333,398.00</b>	<b>342,762.74</b>
<b>Total [S3L4.2C1]</b>	<b>Long Term Interest Expense SNF-CR</b>	<b>333,398.00</b>	<b>342,762.74</b>
<b>Group : [S3L4.6C1] Building Insurance Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
459100	insurance building	34,227.00	33,252.00
<b>Subtotal : None</b>		<b>34,227.00</b>	<b>33,252.00</b>
<b>Total [S3L4.6C1]</b>	<b>Building Insurance Expense-SNF-CR</b>	<b>34,227.00</b>	<b>33,252.00</b>
<b>Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
453800	EQUIPMENT RENTALS	117,233.00	127,802.61
<b>Subtotal : None</b>		<b>117,233.00</b>	<b>127,802.61</b>
<b>Total [S3L4.12C1]</b>	<b>Other Fixed Cost Expense-SNF-CR</b>	<b>117,233.00</b>	<b>127,802.61</b>
<b>Group : [CLA-53.01] LA-Group Health/Life</b>			
<b>Subgroup : None</b>			
440010	MASSHEALTH TAX	13,497.00	18,547.37
441500	GROUP HEALTH INSURANCE	1,085,977.00	1,013,095.21
441505	GROUP HEALTH INS-COBRA	15,054.00	3,036.02
441510	GROUP DENTAL INSURANCE	47,261.00	38,139.47

441520	GROUP DENTAL-COBRA	1,306.00	718.27
441800	GROUP LIFE & DISABILITY INS	162,815.00	66,146.45
<b>Subtotal : None</b>		<b>1,325,910.00</b>	<b>1,139,682.79</b>
<b>Total [CLA-53.01]</b>	<b>LA-Group Health/Life</b>	<b>1,325,910.00</b>	<b>1,139,682.79</b>
<b>Group : [CLA-53.02]</b>	<b>LA-Employee Pensions</b>		
<b>Subgroup : None</b>			
433400	PENSION EXPENSE	61,020.00	70,772.61
<b>Subtotal : None</b>		<b>61,020.00</b>	<b>70,772.61</b>
<b>Total [CLA-53.02]</b>	<b>LA-Employee Pensions</b>	<b>61,020.00</b>	<b>70,772.61</b>
<b>Group : [CLA-53.03]</b>	<b>LA-Employee Benefits</b>		
<b>Subgroup : None</b>			
431000	EMPLOYEE UNIFORMS	7,541.00	4,383.12
432900	EMPLOYEE BENEFITS	109,709.00	119,139.21
440001	EXPENSE-CHAPLAIN FRINGE -REST	0.00	6,500.00
652219	EXPENSE - COVID TESTING	(16,089.00)	340,335.00
<b>Subtotal : None</b>		<b>101,161.00</b>	<b>470,357.33</b>
<b>Total [CLA-53.03]</b>	<b>LA-Employee Benefits</b>	<b>101,161.00</b>	<b>470,357.33</b>
<b>Group : [CLA-53.04]</b>	<b>LA-Payroll Taxes</b>		
<b>Subgroup : None</b>			
440000	EMPLOYER FICA	1,115,588.00	898,980.23
442800	UNEMPLOYMENT	23,103.00	13,926.46
<b>Subtotal : None</b>		<b>1,138,691.00</b>	<b>912,906.69</b>
<b>Total [CLA-53.04]</b>	<b>LA-Payroll Taxes</b>	<b>1,138,691.00</b>	<b>912,906.69</b>
<b>Group : [CLA-53.05]</b>	<b>LA-Workers Comp</b>		
<b>Subgroup : None</b>			
442500	WORKERS COMP INSURANCE	291,101.00	343,124.49
<b>Subtotal : None</b>		<b>291,101.00</b>	<b>343,124.49</b>
<b>Total [CLA-53.05]</b>	<b>LA-Workers Comp</b>	<b>291,101.00</b>	<b>343,124.49</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>

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