

Client: **A443182 - Notre Dame Health Care Center, Inc.**
Engagement: **MDMC 2023 - Notre Dame Health Care Center, Inc.**
Period Ending: **12/31/2023**
Trial Balance: **T01-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	CAID PP-1 12/31/2022	FS CP 12/31/2023	JE Ref #	CAIDJE	CAID CP 12/31/2023
Group : [BS] Balance Sheet Groupings						
Subgroup : None						
100100-01-00	Cash - Operating	1,615,133.00	933,336.00		0.00	933,336.00
100160-01-00	Cash- Wilmington Bank Trust Account	0.00	9,297,700.00		0.00	9,297,700.00
100200-01-00	Cash - Petty	2,400.00	2,400.00		0.00	2,400.00
100250-01-00	Investments At Cost	13,509,856.00	13,449,282.00		0.00	13,449,282.00
100300-01-00	Valuation Allowance - Investments	(136,682.00)	745,679.00		0.00	745,679.00
100400-01-00	Interest Receivable - Investments	36,523.00	44,188.00		0.00	44,188.00
100900-01-00	Cash - Resident Trust	14,281.00	21,717.00		0.00	21,717.00
1041.90	Board Designated Investments - NH	0.00	1,917,522.00		0.00	1,917,522.00
1041.900	BOARD RESTRICTED INVESTMENTS	1,915,501.00	0.00		0.00	0.00
1041.91	Board Designated - NH Offset	(1,915,501.00)	(1,917,522.00)		0.00	(1,917,522.00)
111000-01-00	A/R - Private	176,820.00	316,708.00		0.00	316,708.00
112000-01-00	A/R - Medicaid	350,364.00	598,744.00		0.00	598,744.00
113000-01-00	A/R - Medicare Part A	275,437.00	358,934.00		0.00	358,934.00
114000-01-00	A/R - Medicare Part B	28,227.00	32,285.00		0.00	32,285.00
115000-01-00	A/R - Co-Insurance Part A	69,808.00	161,946.00		0.00	161,946.00
116000-01-00	A/R - Co-Insurance Part B	11,392.00	10,162.00		0.00	10,162.00
116100-01-00	A/R - Managed Care Part B	51,772.00	46,646.00		0.00	46,646.00
117000-01-00	A/R - Managed Care	69,675.00	104,030.00		0.00	104,030.00
118000-01-00	A/R - Insurance	(6,580.00)	(6,580.00)		0.00	(6,580.00)
119000-01-00	A/R - Resource	(28,401.00)	(13,302.00)		0.00	(13,302.00)
119150-01-00	A/R - Navicare (SCO)	308,730.00	480,503.00		0.00	480,503.00
119300-01-00	A/R - Hospice	109,045.00	71,260.00		0.00	71,260.00
120000-01-00	A/R - Allowance For Bad Debt	(90,000.00)	(285,143.00)		0.00	(285,143.00)
131000-01-00	A/R - Employee Loans	3,540.00	3,975.00		0.00	3,975.00
131300-01-00	Accounts Receivable - Settlement	0.00	(59,376.00)		0.00	(59,376.00)
139000-01-00	Accounts Receivable - Other(ERTC)	1,217,137.00	1,102,974.00		0.00	1,102,974.00
139850-01-00	Due to/From Hospice-Intercompany	(1,548,197.00)	(1,876,970.00)		0.00	(1,876,970.00)
149000-01-00	Medical Supplies And Expense - Other	64,251.00	27,781.00		0.00	27,781.00
151000-01-00	Prepaid - Expenses	49,089.00	33,880.00		0.00	33,880.00
152000-01-00	Prepaid - Insurance	73,976.00	63,883.00		0.00	63,883.00
160050-01-00	Land - Nursing Facility	525,000.00	525,000.00		0.00	525,000.00
161000-01-00	Building - Nursing Facility	7,455,570.00	7,455,570.00		0.00	7,455,570.00
161500-01-00	Motor Vehicles - Nursing Facility	85,060.00	85,060.00		0.00	85,060.00
162000-01-00	Furniture Fixtures & Equipment-Nursing	3,755,440.00	3,954,747.00		0.00	3,954,747.00
162500-01-00	Improvements - Nursing Facility	2,970,866.00	2,996,086.00		0.00	2,996,086.00
162510-01-00	Improvements - Outpatient Rehab	6,984.00	6,984.00		0.00	6,984.00
163000-01-00	Computer Software - Nursing Facility	166,896.00	166,896.00		0.00	166,896.00
163200-01-00	Education Center - Improvements	432,151.00	432,151.00		0.00	432,151.00
163210-01-00	Education Center - Equipment	129,044.00	129,044.00		0.00	129,044.00
163220-01-00	Garage Addition	2,924,575.00	2,924,575.00		0.00	2,924,575.00
163250-01-00	Construction In Progress	421,987.00	450,475.00		0.00	450,475.00
165000-01-00	Accum. Dep. - Building(Nursing Facility)	(6,224,304.00)	(6,342,174.00)		0.00	(6,342,174.00)
165500-01-00	Accum. Dep. - Motor Vehicles(Nursing Fa	(85,060.00)	(85,060.00)		0.00	(85,060.00)
166000-01-00	Accum. Dep. - FF&E(Nursing Facility)	(3,110,992.00)	(3,257,575.00)		0.00	(3,257,575.00)
166500-01-00	Accum. Dep. - Improvements(Nursing Faci	(1,715,511.00)	(1,848,177.00)		0.00	(1,848,177.00)
167000-01-00	Accum. Dep. - Computer Software(Nursing	(163,205.00)	(166,896.00)		0.00	(166,896.00)
167100-01-00	Accum. Dep. - Education Ctr. Improvemen	(355,867.00)	(377,217.00)		0.00	(377,217.00)
167200-01-00	Accum. Dep. - Education Ctr. Equipment	(92,188.00)	(99,719.00)		0.00	(99,719.00)
167300-01-00	Accum. Dep. - Garage Addition	(1,133,271.00)	(1,206,385.00)		0.00	(1,206,385.00)
167400-01-00	Accum. Dep. - Improvements(Outpatient R	(3,665.00)	(4,014.00)		0.00	(4,014.00)
181000-01-00	Bond Issuance Costs	266,139.00	280,250.00		0.00	280,250.00
181300-01-00	Accum. Dep. - B.I.C.	(33,354.00)	(46,344.00)		0.00	(46,344.00)
1973.00	MORT. ACQ. COSTS -REFINAN	287,111.00	0.00		287,111.00	287,111.00
1974.00	AMORT. M.A.C.	(167,475.00)	0.00	CAIDJE - 5	287,111.00	
				CAIDJE - 5	(196,185.00)	(196,185.00)
200100-01-00	Accounts Payable	(459,425.00)	(627,826.00)		0.00	(627,826.00)
200200-01-00	Accrued Expenses - Other	(96,638.00)	(42,104.00)		0.00	(42,104.00)
200220-01-00	Accrued Expenses - Utilities	(15,637.00)	(15,565.00)		0.00	(15,565.00)
200240-01-00	Accrued Expenses - User fees	(234,919.00)	(263,561.00)		0.00	(263,561.00)
200400.000	Current Portion Of Long-Term Debt	(94,284.00)	0.00		0.00	0.00
200990-01-00	Accounts Payable Suspense	0.00	19,050.00		0.00	19,050.00
201150-01-00	403(b) Contribution Withholdings	(11,308.00)	(14,456.00)		0.00	(14,456.00)
201155-01-00	403(b) Loan Withholdings	(1,157.00)	(1,640.00)		0.00	(1,640.00)
202000-01-00	Accrued Wages	(307,485.00)	(354,781.00)		0.00	(354,781.00)
202100-01-00	Accrued Payroll Taxes	(76,034.00)	(81,704.00)		0.00	(81,704.00)
202400-01-00	Accrued Interest	(10,710.00)	(29,917.00)		0.00	(29,917.00)
203000-01-00	Accrued Employee Benefits	(605,741.00)	(626,541.00)		0.00	(626,541.00)
203100-01-00	Section 125 W/h's - Caf*-¼ Plan	18,059.00	22,287.00		0.00	22,287.00
215000-01-00	Deferred/Accrued Grant Revenue	(71,744.00)	(19,500.00)		0.00	(19,500.00)
215025-01-00	Deferred Interest Income	0.00	(104,539.00)		0.00	(104,539.00)
215100-01-00	Resident Refunds	2,860.00	16,924.00		0.00	16,924.00

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

Account	Description	CAID PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2022	12/31/2023			12/31/2023
215300-01-00	Resident Trust Payable	(12,433.00)	(19,887.00)		0.00	(19,887.00)
215600-01-00	Due To HMO Ins/CMS - NDLTC	(700,000.00)	(240,242.00)		0.00	(240,242.00)
251000-01-00	Long Term Debt(Series2020 Refund Loan)-	(4,157,538.00)	(4,062,357.00)		0.00	(4,062,357.00)
251010-01-00	Long Term Debt-(Series2020Taxable Loan)	(627,227.00)	(585,641.00)		0.00	(585,641.00)
251020-01-00	Long Term Debt (Series 2020 New Loan)	0.00	(9,172,764.00)		0.00	(9,172,764.00)
251150-01-00	Intercompany Account - Du Lac	4,164,580.00	4,005,492.00		0.00	4,005,492.00
251300-01-00	Current Portion of LTD - Offset	0.00	390,960.00		0.00	390,960.00
251310-01-00	Current Portion of LTD	0.00	(390,960.00)		0.00	(390,960.00)
252000-01-00	Due To/From Du Lac - Exchange Monthly	33,045.00	51,711.00		0.00	51,711.00
253000.000	Current Portion Of Long-Term Debt	94,284.00	0.00		0.00	0.00
254000-01-00	Unrealized Gain(Loss) On Inter. Rate Sw	673,996.00	1,567,941.00		0.00	1,567,941.00
308000-01-00	Unrestricted - Net Assets	(20,593,998.00)	(19,887,677.00)		0.00	(19,887,677.00)
308000.000	Unrestricted - Net Assets	(129,206.00)	0.00		(100,496.00)	(100,496.00)
				CAIDJE - 5	(100,496.00)	
308100-01-00	Restricted - Net Assets	(38,140.00)	(47,404.00)		0.00	(47,404.00)
Subtotal : None		(687,273.00)	1,125,218.00		(9,570.00)	1,115,648.00
Total [BS] Balance Sheet Groupings		(687,273.00)	1,125,218.00		(9,570.00)	1,115,648.00
Group : [P&L]	Profit & Loss Groupings					
Subgroup : None						
3023.13	M/CAID RESOURCE INCOME	(1,410,973.00)	0.00		(1,305,152.00)	(1,305,152.00)
				CAIDJE - 1	(1,305,152.00)	
3023.14	M/CAID RESOURCE OFFSET	1,410,973.00	0.00		1,305,152.00	1,305,152.00
				CAIDJE - 1	1,305,152.00	
400100-01-40	Medicare A - Room And Board	(1,161,842.00)	(1,995,118.00)		0.00	(1,995,118.00)
400105-01-40	Medicare A - Sequestration Account	11,769.00	34,136.00		0.00	34,136.00
400200-01-40	Medicare A - Medical Supplies	0.00	(387.00)		0.00	(387.00)
400250-01-40	Medicare A - Pharmacy	(132,771.00)	(165,679.00)		0.00	(165,679.00)
400300-01-40	Medicare A - Oxygen	(30.00)	0.00		0.00	0.00
400350-01-40	Medicare A - Complex Medical Equipment	0.00	(764.00)		0.00	(764.00)
400400-01-40	Medicare A - Physical Therapy	(345,637.00)	(531,441.00)		0.00	(531,441.00)
400450-01-40	Medicare A - Occupational Therapy	(357,924.00)	(523,984.00)		0.00	(523,984.00)
400500-01-40	Medicare A - Speech Therapy	(56,978.00)	(112,733.00)		0.00	(112,733.00)
400700-01-40	Medicare A - X-Ray	(8,396.00)	(12,518.00)		0.00	(12,518.00)
400850-01-40	Medicare A - Lab	(35,068.00)	(67,019.00)		0.00	(67,019.00)
400860-01-40	Medicare A - Pulse Ox	(11,219.00)	0.00		0.00	0.00
400900-01-40	Medicare A - Contractual Adjustment	948,085.00	1,407,326.00		0.00	1,407,326.00
400999.000	Medicare A - Prior Yar Adjustment	0.00	(88,519.00)		0.00	(88,519.00)
				CAIDJE - 11	(0.00)	
410100-01-41	Private Cert - Room And Board	(5,750,366.00)	(5,989,093.00)		0.00	(5,989,093.00)
410999.000	Private Cert - Prior Year Adjustment	0.00	0.00		0.00	0.00
				CAIDJE - 11	(0.00)	
4251.01	ADMIN - TRAINING	0.00	0.00		0.00	0.00
				CAIDJE - 4	(0.00)	
430100-01-43	Medicaid Cert - Room And Board	(4,439,573.00)	(4,217,634.00)		0.00	(4,217,634.00)
430250-01-43	Medicaid Cert - Pharmacy	(356.00)	0.00		0.00	0.00
430400-01-43	Medicaid Cert - Physical Therapy	(5,361.00)	(1,457.00)		0.00	(1,457.00)
430450-01-43	Medicaid Cert - Occupational Therapy	(4,774.00)	0.00		0.00	0.00
430500-01-43	Medicaid Cert - Speech Therapy	(2,223.00)	0.00		0.00	0.00
4306.70	Nursing Job Related Education	0.00	0.00		0.00	0.00
				CAIDJE - 4	(0.00)	
430700-01-43	Medicaid Cert - X-Ray	(440.00)	(148.00)		0.00	(148.00)
430850-01-43	Medicaid Cert - Lab	(180.00)	(723.00)		0.00	(723.00)
430900-01-43	Medicaid Cert - Contractual Adjustment	13,440.00	1,479.00		0.00	1,479.00
430950-01-43	Medicaid Cert - Settlements	(335,308.00)	(49,242.00)		0.00	(49,242.00)
430951-01-43	Medicaid Cert - Testing Fees Settlement	(459,369.00)	(81,024.00)		0.00	(81,024.00)
430960-01-43	Medicaid Other Income	(130.00)	0.00		0.00	0.00
430999-01-43	Medicaid Cert - Prior Year Adjustment	(9,306.00)	0.00		0.00	0.00
				CAIDJE - 11	(0.00)	
435100-01-44	Medicaid Senior Care - Room And Board	(2,716,467.00)	(2,726,199.00)		0.00	(2,726,199.00)
435999-01-44	Medicaid Senior Care - Prior Year Adjus	0.00	(14,750.00)		0.00	(14,750.00)
4400.01	EMP'ER FICA/MED TAX ADMIN'OR	0.00	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
4400.03	EMP'ER FICA/MED TAX DON	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
4415.01	GR HLTH ADMINISTRATOR	0.00	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
4415.22	GROUP HEALTH - DON	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
4420.01	W/C DON	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
4421.01	PENSION - ADMIN	0.00	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
4421.02	PENSION DON	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	

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		12/31/2022	12/31/2023			12/31/2023
4425.02	W/C ADMINISTRATION	0.00	0.00		0.00	0.00
4425.32	OTHER BENEFITS - DON	0.00	0.00	CAIDJE - 2	(0.00)	0.00
4425.35	OTHER BENEFITS-ADMIN	0.00	0.00	CAIDJE - 3	(0.00)	0.00
450100-01-45	Managed Care Cert - Room And Board	(71,409.00)	(226,659.00)	CAIDJE - 2	(0.00)	(226,659.00)
450105-01-45	Managed Care Cert - Sequestration Accou	0.00	(100.00)	CAIDJE - 12	(0.00)	(100.00)
450250-01-45	Managed Care Cert - Pharmacy	(25,749.00)	(24,374.00)		0.00	(24,374.00)
450300-01-45	Managed Care Cert - Oxygen	(30.00)	0.00		0.00	0.00
450400-01-45	Managed Care Cert - Physical Therapy	(88,550.00)	(83,768.00)		0.00	(83,768.00)
450450-01-45	Managed Care Cert - Occupational Therap	(79,234.00)	(84,520.00)		0.00	(84,520.00)
450500-01-45	Managed Care Cert - Speech Therapy	(18,267.00)	(15,694.00)		0.00	(15,694.00)
450700-01-45	Managed Care Cert - X-Ray	(2,214.00)	(2,333.00)		0.00	(2,333.00)
450800-01-45	Managed Care Cert - Other Revenue	(15,600.00)	(14,850.00)		0.00	(14,850.00)
450850-01-45	Managed Care Cert - Lab	(7,085.00)	(8,873.00)		0.00	(8,873.00)
450860-01-45	Managed Care - Pulse Ox	(3,221.00)	0.00		0.00	0.00
450900-01-45	Managed Care Cert - Contractual Adjustm	225,186.00	217,090.00		0.00	217,090.00
4527.00	AMORT. - M.A.C.	9,570.00	0.00		9,570.00	9,570.00
460999-01-46	Insurance Cert - Prior Year Adjustment	0.00	0.00	CAIDJE - 5	9,570.00	0.00
470100-01-47	Hospice Cert - Room And Board	(533,287.00)	(858,677.00)	CAIDJE - 11	(0.00)	(858,677.00)
500400-01-50	Medicare B - Physical Therapy	(136,045.00)	(95,022.00)		0.00	(95,022.00)
500450-01-50	Medicare B - Occupational Therapy	(121,968.00)	(64,429.00)		0.00	(64,429.00)
500500-01-50	Medicare B - Speech Therapy	(51,910.00)	(58,038.00)		0.00	(58,038.00)
500860-01-50	Medicare B - Pulse Ox	(59,144.00)	0.00		0.00	0.00
500900-01-50	Medicare B - Contractual Adjustment	213,676.00	126,238.00		0.00	126,238.00
500905-01-50	Medicare B - Sequestration Account	908.00	1,482.00		0.00	1,482.00
505400-01-51	Managed Care B - Physical Therapy	(88,898.00)	(95,826.00)		0.00	(95,826.00)
505450-01-51	Managed Care B - Occupational Therapy	(72,947.00)	(89,009.00)		0.00	(89,009.00)
505500-01-51	Managed Care B - Speech Therapy	(28,782.00)	(56,096.00)		0.00	(56,096.00)
505860-01-51	Managed Care B - Pulse Ox	(40,391.00)	0.00		0.00	0.00
505900-01-51	Managed Care B - Contractual Adjustment	116,231.00	123,458.00		0.00	123,458.00
595615-02-98	Donations - In Kind (Activity Function)	(1,723.00)	0.00		0.00	0.00
599010-01-53	Barber/Beauty Income	(4,071.00)	(4,175.00)		0.00	(4,175.00)
599044-01-76	Gala And Event Fundraising Revenue	(75,828.00)	(105,988.00)		0.00	(105,988.00)
599045-01-76	Donations - In Kind (Ed Forum)	(16,285.00)	(10,550.00)		0.00	(10,550.00)
599050-01-53	Interest Income	(504.00)	(22,995.00)		0.00	(22,995.00)
599063-01-53	Investment Income - Funded Depreciation	(276,294.00)	(316,558.00)		0.00	(316,558.00)
599064-01-53	Unrealized Gain(Loss) On Investments	2,901,880.00	(912,390.00)		0.00	(912,390.00)
599066-01-53	Realized Gain (Loss) On Investments	(692,027.00)	(538,504.00)		0.00	(538,504.00)
599068-01-53	Unrealized Gain(Loss)On Interest Rate S	(523,778.00)	(893,945.00)		0.00	(893,945.00)
599072-01-53	ERTC Revenue ND	(1,190,887.00)	0.00		0.00	0.00
599080-01-53	Misc. Income	(104,726.00)	(1,905.00)		0.00	(1,905.00)
599090-01-53	Small Balance Adjustments	59.00	0.00		0.00	0.00
599810-01-53	Donations - Activities Long Term Care	(3,010.00)	(325.00)		0.00	(325.00)
599825-01-75	Donations-Adult Palliative Care Hospice	(25.00)	0.00		0.00	0.00
599829-01-53	Donations - Unrestricted NDHCC	(24,293.00)	(21,192.00)		0.00	(21,192.00)
599830-01-53	Donations - Unrestricted Long Term Care	(10,927.00)	(18,631.00)		0.00	(18,631.00)
599831-01-53	Donations - Harmony Long Term Care	0.00	(400.00)		0.00	(400.00)
599832-01-53	Donations - In Kind - Long Term Care	(5,426.00)	(2,754.00)		0.00	(2,754.00)
599833-01-53	Donations - Pastoral Care - Long Term C	(3,940.00)	(2,191.00)		0.00	(2,191.00)
599840-01-53	Donations - Temporarily Restricted Fund	(12,514.00)	(8,030.00)		0.00	(8,030.00)
599861-01-74	Citizenship Other Revenue- Education Ce	(4,015.00)	(2,567.00)		0.00	(2,567.00)
599862-01-74	Donations - Temp Restricted-Education C	(32,500.00)	(28,500.00)		0.00	(28,500.00)
599863-01-74	Maranatha II Trust - Citizenship - Educ	(30,500.00)	0.00		0.00	0.00
599866-01-74	Ed Ctr Staff Education - Du Lac Donatio	0.00	(199.00)		0.00	(199.00)
599867-01-74	Ed Ctr Staff Education - ND At Home Don	0.00	(739.00)		0.00	(739.00)
599868-01-74	Ed Ctr Staff Educ - Long Term Care Dona	0.00	(341.00)		0.00	(341.00)
599877-01-74	CDP Alzheimer's Class - Education Center	0.00	(600.00)		0.00	(600.00)
599881-01-74	Grant Revenue SND - Education Center	(9,249.00)	(8,502.00)		0.00	(8,502.00)
599884-01-74	Donations - Education Center	(7,275.00)	(12,358.00)		0.00	(12,358.00)
599886-01-74	Grant : Other - Education Center	(5,000.00)	0.00		0.00	0.00
599887-01-74	Central Admin Charges-Education Ctr	(72,420.00)	(125,172.00)		0.00	(125,172.00)
6035.01	PURCH SERV R N UNIT 1	0.00	0.00		0.00	0.00
6045.01	PURCH SERV - LPN UNIT 1	0.00	0.00	CAIDJE - 9	(0.00)	0.00
6055.01	PURCH SERV OTHER UNIT 1	0.00	0.00	CAIDJE - 9	(0.00)	0.00
610100-01-61	Wages - Activities	201,294.00	251,365.00	CAIDJE - 9	(0.00)	251,365.00
610650-01-61	Supplies - Activities (LTC Traditional	3,722.00	5,152.00		0.00	5,152.00
610651-01-61	Supplies - Activities (LTC Harmony Care	435.00	488.00		0.00	488.00

Client: **A443182 - Notre Dame Health Care Center, Inc.**
Engagement: **MDMC 2023 - Notre Dame Health Care Center, Inc.**
Period Ending: **12/31/2023**
Trial Balance: **T01-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	CAID PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2022	12/31/2023			12/31/2023
610810-01-61	Dues & Subscriptions	0.00	985.00		0.00	985.00
610850-01-61	Purchased Services-Activities(Tradition	6,964.00	8,392.00		0.00	8,392.00
610851-01-61	Purchased Services - Activities(Harmony	1,023.00	2,478.00		0.00	2,478.00
610860-01-61	Donations In Kind (Activity Raffle)	5,426.00	1,454.00		0.00	1,454.00
620100-01-62	Wages - Social Services	308,295.00	307,859.00		0.00	307,859.00
620110-01-62	Wages - Pastoral Care	111,826.00	127,392.00		0.00	127,392.00
620150-01-62	Wages - Contra Salaries(Pastoral)	(15,004.00)	0.00		0.00	0.00
620850-01-62	Purchased Services	8,118.00	8,160.00		0.00	8,160.00
620950-01-62	Pastoral Care Services & Expenses	22,470.00	22,267.00		0.00	22,267.00
630100-01-63	Wages - R.N.'s	251,683.00	221,383.00		0.00	221,383.00
630110-01-63	Wages - L.P.N.'s	1,544,079.00	1,750,610.00		0.00	1,750,610.00
630120-01-63	Wages - Aides	3,269,633.00	4,044,378.00		0.00	4,044,378.00
630125-01-63	Contra Wages - Aides From ALF	52,638.00	57,185.00		0.00	57,185.00
630140-01-63	Wages - Medical Records/Scheduler	193,991.00	175,283.00		0.00	175,283.00
630145-01-63	Wages - MDS/MMQ Coordinator	215,551.00	204,931.00		0.00	204,931.00
630145.000	Wages - MDS/MMQ Coordinator	0.00	0.00		0.00	0.00
630310-01-63	Agency R.N.	128,073.00	269,470.00	CAIDJE - 8	(0.00)	266,994.00
630310.000	Agency R.N.	0.00	0.00	CAIDJE - 9	(2,476.00)	0.00
630320-01-63	Agency L.P.N.	266,182.00	365,863.00	CAIDJE - 9	(0.00)	365,863.00
630320.000	Agency L.P.N.	0.00	0.00		0.00	0.00
630330-01-63	Agency Certified Aides	87,871.00	(2,476.00)	CAIDJE - 9	(0.00)	0.00
630330.000	Agency Certified Aides	0.00	0.00	CAIDJE - 9	2,476.00	0.00
6506.00	SALARY - MMQ NURSE	0.00	0.00	CAIDJE - 9	0.00	0.00
				CAIDJE - 8	(0.00)	0.00
670100-01-63	Wages - DON	142,363.00	138,188.00		0.00	138,188.00
670110-01-63	Wages - Nurse Supervisors & Managers	584,650.00	570,710.00		0.00	570,710.00
670600-01-63	Supplies (Non-Medical)	1,723.00	3,013.00		0.00	3,013.00
670850-01-63	Purchased Clinical IT Services - Nursi	102,149.00	115,272.00		0.00	115,272.00
670910-01-63	Medical Director	24,320.00	25,050.00		0.00	25,050.00
670920-01-63	Employee Physicals	16,985.00	41,568.00		0.00	41,568.00
670930-01-63	Medical Supplies	6,462.00	16,847.00		0.00	16,847.00
670935-01-63	Pandemic Medical Supplies - Long Term C	93,339.00	28,695.00		0.00	28,695.00
670936-01-63	Pandemic Testing Fees Employees - LTC	229,950.00	0.00		0.00	0.00
670937-01-65	Pandemic Testing Fees Medicare A Reside	495.00	0.00		0.00	0.00
670938-01-63	Pandemic Testing Fees Medicaid Resident	225.00	0.00		0.00	0.00
670939-01-63	Pandemic Testing Fees Private Residents	450.00	0.00		0.00	0.00
670940-01-63	Nursing Supplies	291,870.00	271,513.00		0.00	271,513.00
670941-01-65	Pandemic Testing Fees Mgd Care Resident	405.00	0.00		0.00	0.00
670950-01-63	Wages - Staff Devel Coord.	34,566.00	107,908.00		0.00	107,908.00
670970-01-63	Staff Devel Purchased Services	9,639.00	10,198.00		0.00	10,198.00
690100-01-66	Wages - Dietary Dept.	592,661.00	651,429.00		0.00	651,429.00
690110-01-66	Wages - Dietician	36,627.00	41,378.00		0.00	41,378.00
690660-01-66	Chemicals	7,709.00	8,866.00		0.00	8,866.00
690670-01-66	Supplies (Non-Food)	17,253.00	18,390.00		0.00	18,390.00
690680-01-66	Food Supplements	5,835.00	6,713.00		0.00	6,713.00
690690-01-66	Raw Food	370,524.00	403,946.00		0.00	403,946.00
690695-01-66	Food - Events	564.00	0.00		0.00	0.00
690698-01-66	Food - Activities	1,778.00	437.00		0.00	437.00
690720-01-66	Small Equipment Purchase	4,952.00	2,338.00		0.00	2,338.00
690730-01-66	Equipment Repair & Maintenance - Dietar	5,627.00	4,123.00		0.00	4,123.00
690850-01-66	Purchased Services - Dietary	868.00	1,936.00		0.00	1,936.00
700100-01-70	Wages - Laundry Dept.	155,132.00	58,972.00		0.00	58,972.00
700670-01-70	Supplies - Laundry	12,460.00	15,746.00		0.00	15,746.00
700690-01-70	Linen & Bedding - Laundry	12,195.00	12,706.00		0.00	12,706.00
700730-01-70	Equipment Repair & Maintenance - Laundr	9,015.00	9,919.00		0.00	9,919.00
710100-01-71	Wages - Housekeeping	358,489.00	180,226.00		0.00	180,226.00
710670-01-71	Supplies - Housekeeping	53,977.00	64,309.00		0.00	64,309.00
710850-01-71	Purchased Services - Housekeeping	43,421.00	382,342.00		0.00	382,342.00
720100-01-72	Wages - Plant & Grounds	286,105.00	326,364.00		0.00	326,364.00
720110-01-72	Wages - Contra Salaries(Grounds)	(62,916.00)	(104,340.00)		0.00	(104,340.00)
720400-01-72	Cable & Satellite Expense	4,490.00	5,826.00		0.00	5,826.00
720500-01-72	Telephone	105,085.00	82,402.00		0.00	82,402.00
720510-01-72	Gas	98,452.00	132,715.00		0.00	132,715.00
720520-01-72	Electricity	104,671.00	105,740.00		0.00	105,740.00
720530-01-72	Water & Sewer	50,224.00	46,289.00		0.00	46,289.00
720540-01-72	Trash Removal	47,789.00	48,931.00		0.00	48,931.00
720550-01-72	Service Contracts	38,912.00	17,918.00		0.00	17,918.00
720667-01-72	Vehicle Repair & Maintenance	17,829.00	16,297.00		0.00	16,297.00
720670-01-72	Supplies - Plant & Maintenance	27,163.00	27,299.00		0.00	27,299.00

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

Account	Description	CAID PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2022	12/31/2023			12/31/2023
720690-01-72	Grounds Maintenance Services	4,346.00	6,842.00		0.00	6,842.00
720695-01-72	Grounds & Landscaping Supplies	9,264.00	15,187.00		0.00	15,187.00
720700-01-72	Equipment Rental	0.00	490.00		0.00	490.00
720720-01-72	Small Equipment Purchase	2,033.00	3,992.00		0.00	3,992.00
720730-01-72	Repair & Maintenance	29,554.00	42,505.00		0.00	42,505.00
720850-01-72	Purchased Services Maintenance	19,928.00	12,854.00		0.00	12,854.00
720860-01-72	Purchased Services - Security Expenses	46,237.00	57,973.00		0.00	57,973.00
730100-01-73	Wages - Administrator	169,344.00	159,912.00		0.00	159,912.00
730105-01-73	Wages - CEO	179,406.00	190,939.00		0.00	190,939.00
730110-01-73	Wages - Clerical - Nursing Facility	753,005.00	755,971.00		0.00	755,971.00
730120-01-73	Wages - Clerical - Assisted Living	8,468.00	5,975.00		0.00	5,975.00
730121-01-73	Wages - Clerical - Assisted Living - (C	(8,468.00)	(5,975.00)		0.00	(5,975.00)
730150-01-73	Wages - Contra Salaries(clerical)	(159,432.00)	(156,492.00)		0.00	(156,492.00)
730200-01-73	Payroll Taxes - FICA	739,342.00	815,109.00		0.00	815,109.00
730200.000	Payroll Taxes - FICA	0.00	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
				CAIDJE - 3	(0.00)	
730225-01-73	Payroll Taxes - HUTA	11,443.00	11,582.00		0.00	11,582.00
730250-01-73	Workers Compensation Insurance	131,043.00	172,650.00		0.00	172,650.00
730250.000	Workers Compensation Insurance	0.00	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
				CAIDJE - 3	(0.00)	
730280-01-73	Unemployment Claims - Long Term Care	47,247.00	79,033.00		0.00	79,033.00
730286-01-73	Family And Medical Leave Tax Expense	32,400.00	35,371.00		0.00	35,371.00
730300-01-73	Group Insurance - Health	666,139.00	714,409.00		0.00	714,409.00
730300.000	Group Insurance - Health	0.00	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
				CAIDJE - 3	(0.00)	
730310-01-73	Group Insurance - Dental	27,940.00	26,431.00		0.00	26,431.00
730320-01-73	Group Insurance - L/T & Other Disabilit	34,200.00	20,763.00		0.00	20,763.00
730400-01-73	Cori Checks	7,658.00	9,482.00		0.00	9,482.00
730430-01-73	Legal Fees	28,537.00	62,423.00		0.00	62,423.00
730440-01-73	Accounting Fees	55,774.00	87,244.00		0.00	87,244.00
730460-01-73	Professional Fees	51,551.00	24,310.00		0.00	24,310.00
730510-01-73	Advertising - Help Wanted	33,909.00	35,246.00		0.00	35,246.00
730514-01-73	Advertising - Promotional	56,264.00	87,653.00		0.00	87,653.00
730530-01-73	Insurance - Malpractice	46,453.00	27,585.00		0.00	27,585.00
730535-01-73	Insurance - Motor Vehicle	8,986.00	9,480.00		0.00	9,480.00
730538-01-73	Insurance - Property	60,384.00	56,985.00		0.00	56,985.00
730539-01-73	Insurance - General Liability	55,570.00	47,415.00		0.00	47,415.00
730540-01-73	Bad Debt Expense	122,862.00	303,099.00		0.00	303,099.00
730550	Depreciation - Education Center	6,504.00	0.00		6,504.00	6,504.00
				CAIDJE - 13	6,504.00	
730550-01-74	Depreciation - Education Center	21,699.00	28,881.00		(6,504.00)	22,377.00
				CAIDJE - 13	(6,504.00)	
730552-01-73	Depreciation - Building	190,984.00	190,984.00		0.00	190,984.00
730554-01-73	Depreciation - Improvements	131,104.00	132,666.00		0.00	132,666.00
730556-01-73	Depreciation - Equipment	147,762.00	146,583.00		0.00	146,583.00
730558-01-73	Depreciation - Motor Vehicles	3,489.00	0.00		0.00	0.00
730559-01-73	Amortization Expense - Software	10,337.00	3,691.00		0.00	3,691.00
730580-01-73	Pension Expense	30,326.00	31,426.00		0.00	31,426.00
730580.000	Pension Expense	0.00	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
				CAIDJE - 3	(0.00)	
730670-01-73	Office Supplies	40,409.00	34,584.00		0.00	34,584.00
730680-01-72	IT Computer Supplies	15,861.00	10,596.00		0.00	10,596.00
730681-01-72	IT Purchased Services	472.00	853.00		0.00	853.00
730683-01-72	IT Service Contracts	49,109.00	47,797.00		0.00	47,797.00
730684-01-72	IT Bandwidth Service	31,715.00	29,172.00		0.00	29,172.00
730686-01-72	IT Computer Hardware Expense	6,695.00	0.00		0.00	0.00
730687-01-72	IT Cell Phone Expense	29,493.00	27,059.00		0.00	27,059.00
730760-01-73	Patient Lost/Stolen Expenses	1,243.00	5,027.00		0.00	5,027.00
730810-01-73	Miscellaneous Dues & Subscriptions	5,368.00	1,001.00		0.00	1,001.00
730820-01-73	Travel & Mileage Expenses	811.00	1,136.00		0.00	1,136.00
730830-01-73	Education & Seminars	15,365.00	17,885.00		0.00	17,885.00
730830.000	Education & Seminars	0.00	0.00		0.00	0.00
				CAIDJE - 4	(0.00)	
730831-01-73	Tuition and Loan Assistance-Long Term C	0.00	2,310.00		0.00	2,310.00
730840-01-73	Donations	250.00	14,575.00		0.00	14,575.00
730850-01-73	Purchased Services - Business Office	114,886.00	128,721.00		0.00	128,721.00
730860-01-73	Postage	5,661.00	6,668.00		0.00	6,668.00
730870-01-73	Licenses And Dues	19,273.00	20,254.00		0.00	20,254.00
730880-01-73	Late Charges & Fines	84,688.00	8,498.00		0.00	8,498.00
730900-01-73	Miscellaneous	7,349.00	1,362.00		0.00	1,362.00
730900.000	Miscellaneous	65,500.00	0.00		0.00	0.00

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Account	Description	CAID PP-1 12/31/2022	FS CP 12/31/2023	JE Ref #	CAIDJE	CAID CP 12/31/2023
730910-01-73	Service Charges - Bank	12,416.00	15,598.00	CAIDJE - 11	(0.00)	15,598.00
730921-01-73	Indirect A & G Cost Allocation-Pedipal	(93,168.00)	(109,020.00)		0.00	(109,020.00)
740010-01-74	Wages - Education Center	47,313.00	68,679.00		0.00	68,679.00
740011-01-74	Wages - Housekeeping - Education Center	4,008.00	3,674.00		0.00	3,674.00
740012-01-74	Wages - Instructors - Education Center	25,760.00	21,644.00		0.00	21,644.00
740020-01-74	Payroll Taxes - FICA - Education Center	5,951.00	7,155.00		0.00	7,155.00
740030-01-74	Workers Compensation - Education Center	62.00	75.00		0.00	75.00
740050-01-74	Travel & Seminars - Education Center	0.00	704.00		0.00	704.00
740060-01-74	Education Supplies - Education Center	22.00	4.00		0.00	4.00
740065-01-74	Instructors & Books - Education Center	2,055.00	2,394.00		0.00	2,394.00
740090-01-74	Office Supplies - Education Center	1,875.00	84.00		0.00	84.00
740091-01-74	Food Supplies - Education Center	132.00	0.00		0.00	0.00
740100-01-74	Purchased Prof. Services - Education Ce	958.00	650.00		0.00	650.00
740105-01-74	IT Supplies And Services - Education Ce	1,624.00	492.00		0.00	492.00
740110-01-74	Pension Expense - Education Center	192.00	192.00		0.00	192.00
740120-01-74	Office Supplies - Education Center	4.00	0.00		0.00	0.00
740130-01-74	Other Expenses - Education Center	677.00	307.00		0.00	307.00
740140-01-74	Health Insurance - Education Center	4,822.00	6,900.00		0.00	6,900.00
740160-01-74	HiSet Classes - Education Center	0.00	1,519.00		0.00	1,519.00
740180-01-74	English For Workplace Classes - Educ. C	0.00	66.00		0.00	66.00
740190-01-74	CDP Alzheimer Dementia Class - Educ. Ce	0.00	4,816.00		0.00	4,816.00
740220-01-74	Citizenship Program Expenses - Educ. Ce	10,065.00	2,613.00		0.00	2,613.00
740221-01-74	Citizenship Program - Other	2,450.00	0.00		0.00	0.00
740240-01-74	Reward/Recognition Expenses - Educ. Cen	0.00	100.00		0.00	100.00
760100-01-76	Wages - Development	91,074.00	90,512.00		0.00	90,512.00
760101-01-76	Payroll Taxes - Development	6,782.00	6,233.00		0.00	6,233.00
760102-01-76	Shared Allocation Wages - Development	17,844.00	20,448.00		0.00	20,448.00
760104-01-76	Wages - Contra Salaries(Development)	(25,585.00)	(27,984.00)		0.00	(27,984.00)
760105-01-76	Development - Office Expense	4,330.00	4,693.00		0.00	4,693.00
760107-01-76	Development - Fundraising Supplies	1,571.00	1,185.00		0.00	1,185.00
760108-01-76	Development - Expense Other	0.00	48.00		0.00	48.00
760109-01-76	Development - Educational Forum Expense	9,333.00	11,015.00		0.00	11,015.00
760112-01-76	Donations - In Kind (Ed Forum)	16,285.00	11,850.00		0.00	11,850.00
760113-01-76	Development - Direct Mail Expense	3,857.00	4,106.00		0.00	4,106.00
760114-01-76	Development - Health Insurance Expense	6,971.00	6,971.00		0.00	6,971.00
760115-01-76	Shared Allocation Wages - (Contra Devel	(17,844.00)	(20,448.00)		0.00	(20,448.00)
760304-01-77	Depreciation Expense - (Outpatient)	349.00	0.00		0.00	0.00
7843.00	Salaries - Indirect Rehab	154,497.00	0.00		174,431.00	174,431.00
790922-01-73	Other Employee Benefits - Long Term Car	18,100.00	21,373.00	CAIDJE - 7	174,431.00	21,373.00
790922.000	Other Employee Benefits - Long Term Care	0.00	0.00		0.00	0.00
790923-01-73	Mgt & Clerical Shared Benefits (Contra	(105,336.00)	(118,464.00)	CAIDJE - 2	(0.00)	(118,464.00)
790924-01-73	Long-Term Interest Expense	114,373.00	115,218.00	CAIDJE - 3	(0.00)	115,218.00
790930-01-73	Amortization Expense - B.I.C.	22,348.00	12,990.00		0.00	12,990.00
790932-01-73	User Fees Expense	946,504.00	999,612.00		0.00	999,612.00
800100-01-80	Wages - Physical Therapist	100,182.00	121,167.00		0.00	121,167.00
800100.000	Wages - Physical Therapist	(15,027.00)	0.00		(174,431.00)	(174,431.00)
800105-01-80	Wages - Physical Therapy Assistants	58,653.00	67,126.00	CAIDJE - 7	(174,431.00)	67,126.00
800105.000	Wages - Physical Therapy Assistants	(6,452.00)	0.00		0.00	0.00
800110-01-80	Wages - Physical Therapy Coord.	46,871.00	46,984.00	CAIDJE - 7	(0.00)	46,984.00
800670-01-80	Supplies & Rental - Physical Therapy	12,818.00	12,406.00		0.00	12,406.00
810100-01-81	Wages - Occupational Therapist	203,689.00	226,751.00		0.00	226,751.00
810100.000	Wages - Occupational Therapist	(118,140.00)	0.00		0.00	0.00
810110-01-81	Wages - Occupational Therapy Assistants	62,062.00	64,916.00	CAIDJE - 7	(0.00)	64,916.00
810110.000	Wages - Occupational Therapy Assistants	(6,827.00)	0.00		0.00	0.00
810670-01-81	Supplies	3,510.00	5,679.00	CAIDJE - 7	(0.00)	5,679.00
820100-01-82	Wages - Speech Therapist	47,359.00	69,728.00		0.00	69,728.00
820100.000	Wages - Speech Therapist	(8,051.00)	0.00		0.00	0.00
820956-01-82	Purchased Services - Medicare Part B	18,622.00	13,650.00	CAIDJE - 7	(0.00)	13,650.00
850050-01-85	Pharmacy Consultant	9,856.00	9,146.00		0.00	9,146.00
850700-01-85	Ambulance - Medicare Part A	783.00	34,596.00		0.00	34,596.00
850705-01-85	Ambulance - HMO	301.00	6,172.00		0.00	6,172.00
850710-01-85	Pharmacy - Medicare Part A	65,444.00	81,214.00		0.00	81,214.00
850720-01-85	Pharmacy - Medicaid	51,280.00	7,462.00		0.00	7,462.00
850730-01-85	Pharmacy - HMO	13,745.00	11,868.00		0.00	11,868.00
850760-01-85	Oxygen - Medicare Part A	60.00	129.00		0.00	129.00
850800-01-85	Oxygen - House	11,360.00	17,335.00		0.00	17,335.00

Client: **A443182 - Notre Dame Health Care Center, Inc.**
Engagement: **MDMC 2023 - Notre Dame Health Care Center, Inc.**
Period Ending: **12/31/2023**
Trial Balance: **T01-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	CAID PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2022	12/31/2023			12/31/2023
850810-01-85	Complex Medical Equip. - Medicare Part	0.00	2,619.00		0.00	2,619.00
850814-01-85	X-ray - Medicare Part A	9,976.00	12,168.00		0.00	12,168.00
850815-01-85	X-ray - Medicare Part B	823.00	191.00		0.00	191.00
850816-01-85	X-ray - HMO	2,904.00	622.00		0.00	622.00
850820-01-85	Lab - Medicare Part A	23,487.00	35,589.00		0.00	35,589.00
850822-01-85	Lab - HMO	3,825.00	3,442.00		0.00	3,442.00
850825-01-85	Lab - Other	8,366.00	11,850.00		0.00	11,850.00
960222-02-96	Donations - In Kind (Activity Function)	1,723.00	0.00		0.00	0.00
S2L1.10C1	PACE Revenue	(24,112.00)	0.00		0.00	0.00
				CAIDJE - 12	(0.00)	
S2L1.2C1	Commercial Managed Care Revenue	(141,889.00)	0.00		0.00	0.00
				CAIDJE - 12	(0.00)	
S2L1.7C1	MassHealth Managed Care Revenue	(16,229.00)	0.00		0.00	0.00
				CAIDJE - 12	(0.00)	
Subtotal : None		687,273.00	(1,125,218.00)		9,570.00	(1,115,648.00)
Total [P&L] Profit & Loss Groupings		687,273.00	(1,125,218.00)		9,570.00	(1,115,648.00)
Sum of Account Groups		0.00	0.00		0.00	0.00
Net (Income) Loss		0.00	0.00		0.00	0.00

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Client: **A443182 - Notre Dame Health Care Center, Inc.**
Engagement: **MDMC 2023 - Notre Dame Health Care Center, Inc.**
Period Ending: **12/31/2023**
Trial Balance: **T01-01 - Master TB**
Workpaper: **T:02 - MCD SNF Groupings Report**

Account	Description	CAID CP 12/31/2023	CAID PP-1 12/31/2022
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
100100-01-00	Cash - Operating	933,336.00	1,615,133.00
100160-01-00	Cash- Wilmington Bank Trust Account	9,297,700.00	0.00
100200-01-00	Cash - Petty	2,400.00	2,400.00
Subtotal : None		10,233,436.00	1,617,533.00
Total [S6L1.1C1]	Cash and Cash Equivalents	10,233,436.00	1,617,533.00
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A]	A/ R Self-Pay Patients (Private)		
111000-01-00	A/R - Private	316,708.00	176,820.00
Subtotal [S6L1.5C1A]	A/ R Self-Pay Patients (Private)	316,708.00	176,820.00
Subgroup : [S6L1.5C1B]	A/R Managed Care Patients (Private)		
116100-01-00	A/R - Managed Care Part B	46,646.00	51,772.00
117000-01-00	A/R - Managed Care	104,030.00	69,675.00
Subtotal [S6L1.5C1B]	A/R Managed Care Patients (Private)	150,676.00	121,447.00
Subgroup : [S6L1.5C1D]	A/r Medicare Non Managed Care		
113000-01-00	A/R - Medicare Part A	358,934.00	275,437.00
114000-01-00	A/R - Medicare Part B	32,285.00	28,227.00
115000-01-00	A/R - Co-Insurance Part A	161,946.00	69,808.00
116000-01-00	A/R - Co-Insurance Part B	10,162.00	11,392.00
Subtotal [S6L1.5C1D]	A/r Medicare Non Managed Care	563,327.00	384,864.00
Subgroup : [S6L1.5C1E]	A/R Medicare Managed Care		
118000-01-00	A/R - Insurance	(6,580.00)	(6,580.00)
119000-01-00	A/R - Resource	(13,302.00)	(28,401.00)
Subtotal [S6L1.5C1E]	A/R Medicare Managed Care	(19,882.00)	(34,981.00)
Subgroup : [S6L1.5C1F]	A/R Mass Medicaid Non Managed Care		
112000-01-00	A/R - Medicaid	598,744.00	350,364.00
Subtotal [S6L1.5C1F]	A/R Mass Medicaid Non Managed Care	598,744.00	350,364.00
Subgroup : [S6L1.5C1H]	A/R Mass Senior Care Organization		
119150-01-00	A/R - Navicare (SCO)	480,503.00	308,730.00
Subtotal [S6L1.5C1H]	A/R Mass Senior Care Organization	480,503.00	308,730.00
Subgroup : [S6L1.5C1L]	A/R Other Public Patients		
119300-01-00	A/R - Hospice	71,260.00	109,045.00
Subtotal [S6L1.5C1L]	A/R Other Public Patients	71,260.00	109,045.00
Total [S6L1.5C1]	Payer Accounts Receivable	2,161,336.00	1,416,289.00
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
120000-01-00	A/R - Allowance For Bad Debt	(285,143.00)	(90,000.00)
Subtotal : None		(285,143.00)	(90,000.00)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(285,143.00)	(90,000.00)
Group : [S6L1.7C1]	Receivable from Officers/Owners/Employees		

Subgroup : [S6L1.7C1A]	Due from Employees		
131000-01-00	A/R - Employee Loans	3,975.00	3,540.00
Subtotal [S6L1.7C1A]	Due from Employees	3,975.00	3,540.00
Total [S6L1.7C1]	Receivable from Officers/Owners/Employees	3,975.00	3,540.00
Group : [S6L1.10C1]	Supply Inventory		
Subgroup : None			
149000-01-00	Medical Supplies And Expense - Other	27,781.00	64,251.00
Subtotal : None		27,781.00	64,251.00
Total [S6L1.10C1]	Supply Inventory	27,781.00	64,251.00
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			
131300-01-00	Accounts Receivable - Settlement	(59,376.00)	0.00
139000-01-00	Accounts Receivable - Other(ERTC)	1,102,974.00	1,217,137.00
Subtotal : None		1,043,598.00	1,217,137.00
Total [S6L1.11C1]	Other Receivables	1,043,598.00	1,217,137.00
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
152000-01-00	Prepaid - Insurance	63,883.00	73,976.00
Subtotal : None		63,883.00	73,976.00
Total [S6L1.13C1]	Prepaid Insurance	63,883.00	73,976.00
Group : [S6L1.15C1]	Other Prepaid Expenses		
Subgroup : None			
151000-01-00	Prepaid - Expenses	33,880.00	49,089.00
Subtotal : None		33,880.00	49,089.00
Total [S6L1.15C1]	Other Prepaid Expenses	33,880.00	49,089.00
Group : [S6L1.17C1]	Other Current Assets		
Subgroup : None			
100900-01-00	Cash - Resident Trust	21,717.00	14,281.00
Subtotal : None		21,717.00	14,281.00
Total [S6L1.17C1]	Other Current Assets	21,717.00	14,281.00
Group : [S6L2.1C1]	Land		
Subgroup : None			
160050-01-00	Land - Nursing Facility	525,000.00	525,000.00
Subtotal : None		525,000.00	525,000.00
Total [S6L2.1C1]	Land	525,000.00	525,000.00
Group : [S6L2.2C1]	Building		
Subgroup : [S6L2.2C1A]	Building Costs		
161000-01-00	Building - Nursing Facility	7,455,570.00	7,455,570.00
163220-01-00	Garage Addition	2,924,575.00	2,924,575.00
Subtotal [S6L2.2C1A]	Building Costs	10,380,145.00	10,380,145.00
Subgroup : [S6L2.2C1B]	A/D Building		
165000-01-00	Accum. Dep. - Building(Nursing Facility)	(6,342,174.00)	(6,224,304.00)
167300-01-00	Accum. Dep. - Garage Addition	(1,206,385.00)	(1,133,271.00)
Subtotal [S6L2.2C1B]	A/D Building	(7,548,559.00)	(7,357,575.00)
Total [S6L2.2C1]	Building	2,831,586.00	3,022,570.00
Group : [S6L2.3C1]	Improvements - Cost		
Subgroup : [S6L2.3C1A]	Building Improvements		

162500-01-00	Improvements - Nursing Facility	2,996,086.00	2,970,866.00
162510-01-00	Improvements - Outpatient Rehab	6,984.00	6,984.00
163200-01-00	Education Center - Improvements	432,151.00	432,151.00
Subtotal [S6L2.3C1A]	Building Improvements	3,435,221.00	3,410,001.00
Subgroup : [S6L2.3C1D]	A/D Building Improvements		
166500-01-00	Accum. Dep. - Improvements(Nursing Faci	(1,848,177.00)	(1,715,511.00)
167100-01-00	Accum. Dep. - Education Ctr. Improvemen	(377,217.00)	(355,867.00)
167400-01-00	Accum. Dep. - Improvements(Outpatient R	(4,014.00)	(3,665.00)
Subtotal [S6L2.3C1D]	A/D Building Improvements	(2,229,408.00)	(2,075,043.00)
Total [S6L2.3C1]	Improvements - Cost	1,205,813.00	1,334,958.00
Group : [S6L2.4C1]	Equipment		
Subgroup : [S6L2.4C1A]	Equipment Cost		
162000-01-00	Furniture Fixtures & Equipment-Nursing	3,954,747.00	3,755,440.00
163210-01-00	Education Center - Equipment	129,044.00	129,044.00
Subtotal [S6L2.4C1A]	Equipment Cost	4,083,791.00	3,884,484.00
Subgroup : [S6L2.4C1b]	A/D Equipment		
166000-01-00	Accum. Dep. - FF&E(Nursing Facility)	(3,257,575.00)	(3,110,992.00)
167200-01-00	Accum. Dep. - Education Ctr. Equipment	(99,719.00)	(92,188.00)
Subtotal [S6L2.4C1b]	A/D Equipment	(3,357,294.00)	(3,203,180.00)
Total [S6L2.4C1]	Equipment	726,497.00	681,304.00
Group : [S6L2.5C1]	Software/Limited Life Assets		
Subgroup : [S6L2.5C1A]	Software Cost		
163000-01-00	Computer Software - Nursing Facility	166,896.00	166,896.00
Subtotal [S6L2.5C1A]	Software Cost	166,896.00	166,896.00
Subgroup : [S6L2.5C1B]	A/D Software		
167000-01-00	Accum. Dep. - Computer Software(Nursing	(166,896.00)	(163,205.00)
Subtotal [S6L2.5C1B]	A/D Software	(166,896.00)	(163,205.00)
Total [S6L2.5C1]	Software/Limited Life Assets	0.00	3,691.00
Group : [S6L2.6C1]	Motor Vehicle - Cost		
Subgroup : [S6L2.6C1A]	Motor Vehicle Cost		
161500-01-00	Motor Vehicles - Nursing Facility	85,060.00	85,060.00
Subtotal [S6L2.6C1A]	Motor Vehicle Cost	85,060.00	85,060.00
Subgroup : [S6L2.6C1B]	A/D Motor Vehicles		
165500-01-00	Accum. Dep. - Motor Vehicles(Nursing Fa	(85,060.00)	(85,060.00)
Subtotal [S6L2.6C1B]	A/D Motor Vehicles	(85,060.00)	(85,060.00)
Total [S6L2.6C1]	Motor Vehicle - Cost	0.00	0.00
Group : [S6L3.1C1]	Long Term Investments		
Subgroup : None			
100250-01-00	Investments At Cost	13,449,282.00	13,509,856.00
100300-01-00	Valuation Allowance - Investments	745,679.00	(136,682.00)
100400-01-00	Interest Receivable - Investments	44,188.00	36,523.00
1041.90	Board Designated Investments - NH	1,917,522.00	0.00
1041.900	BOARD RESTRICTED INVESTMENTS	0.00	1,915,501.00
1041.91	Board Designated - NH Offset	(1,917,522.00)	(1,915,501.00)
254000-01-00	Unrealized Gain(Loss) On Inter. Rate Sw	1,567,941.00	673,996.00
Subtotal : None		15,807,090.00	14,083,693.00

Total [S6L3.1C1]	Long Term Investments	15,807,090.00	14,083,693.00
Group : [S6L3.4C1]	Construction in Progress		
Subgroup : None			
163250-01-00	Construction In Progress	450,475.00	421,987.00
Subtotal : None		450,475.00	421,987.00
Total [S6L3.4C1]	Construction in Progress	450,475.00	421,987.00
Group : [S6L3.5C1]	Mortgage Acquisition Costs		
Subgroup : None			
181000-01-00	Bond Issuance Costs	280,250.00	266,139.00
1973.00	MORT. ACQ. COSTS -REFINAN	287,111.00	287,111.00
Subtotal : None		567,361.00	553,250.00
Total [S6L3.5C1]	Mortgage Acquisition Costs	567,361.00	553,250.00
Group : [S6L3.6C1]	Accum Amort of Mortgage Acquisition Costs		
Subgroup : None			
181300-01-00	Accum. Dep. - B.I.C.	(46,344.00)	(33,354.00)
1974.00	AMORT. M.A.C.	(196,185.00)	(167,475.00)
Subtotal : None		(242,529.00)	(200,829.00)
Total [S6L3.6C1]	Accum Amort of Mortgage Acquisition Costs	(242,529.00)	(200,829.00)
Group : [S6L5.1C1]	Trade Payable		
Subgroup : None			
200100-01-00	Accounts Payable	(627,826.00)	(459,425.00)
200990-01-00	Accounts Payable Suspense	19,050.00	0.00
Subtotal : None		(608,776.00)	(459,425.00)
Total [S6L5.1C1]	Trade Payable	(608,776.00)	(459,425.00)
Group : [S6L5.2C1]	Accrued Expenses		
Subgroup : None			
200200-01-00	Accrued Expenses - Other	(42,104.00)	(96,638.00)
200220-01-00	Accrued Expenses - Utilities	(15,565.00)	(15,637.00)
200240-01-00	Accrued Expenses - User fees	(263,561.00)	(234,919.00)
Subtotal : None		(321,230.00)	(347,194.00)
Total [S6L5.2C1]	Accrued Expenses	(321,230.00)	(347,194.00)
Group : [S6L5.7C1]	Accrued Salaries & Payroll Liabilities		
Subgroup : [S6L5.7C1A]	Accrued Salaries		
202000-01-00	Accrued Wages	(354,781.00)	(307,485.00)
Subtotal [S6L5.7C1A]	Accrued Salaries	(354,781.00)	(307,485.00)
Subgroup : [S6L5.7C1C]	Accrued Pauroll Taxes Payable		
202100-01-00	Accrued Payroll Taxes	(81,704.00)	(76,034.00)
Subtotal [S6L5.7C1C]	Accrued Pauroll Taxes Payable	(81,704.00)	(76,034.00)
Subgroup : [S6L5.7C1D]	Other Payroll Liabilities		
201150-01-00	403(b) Contribution Withholdings	(14,456.00)	(11,308.00)
201155-01-00	403(b) Loan Withholdings	(1,640.00)	(1,157.00)
203000-01-00	Accrued Employee Benefits	(626,541.00)	(605,741.00)
203100-01-00	Section 125 W/h's - Caf+1/4 Plan	22,287.00	18,059.00
Subtotal [S6L5.7C1D]	Other Payroll Liabilities	(620,350.00)	(600,147.00)
Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	(1,056,835.00)	(983,666.00)
Group : [S6L5.9C1]	Accrued Interest Payable		
Subgroup : None			
202400-01-00	Accrued Interest	(29,917.00)	(10,710.00)

Subtotal : None		(29,917.00)	(10,710.00)
Total [S6L5.9C1]	Accrued Interest Payable	(29,917.00)	(10,710.00)
Group : [S6L5.10C1]	Other Current Liabilities		
Subgroup : None			
215000-01-00	Deferred/Accrued Grant Revenue	(19,500.00)	(71,744.00)
215025-01-00	Deferred Interest Income	(104,539.00)	0.00
215100-01-00	Resident Refunds	16,924.00	2,860.00
215300-01-00	Resident Trust Payable	(19,887.00)	(12,433.00)
Subtotal : None		(127,002.00)	(81,317.00)
Total [S6L5.10C1]	Other Current Liabilities	(127,002.00)	(81,317.00)
Group : [S6L6.1C1]	Motgage Payable		
Subgroup : None			
200400.000	Current Portion Of Long-Term Debt	0.00	(94,284.00)
251000-01-00	Long Term Debt(Series2020 Refund Loan)-	(4,062,357.00)	(4,157,538.00)
251010-01-00	Long Term Debt-(Series2020Taxable Loan)	(585,641.00)	(627,227.00)
251020-01-00	Long Term Debt (Series 2020 New Loan)	(9,172,764.00)	0.00
251300-01-00	Current Portion of LTD - Offset	390,960.00	0.00
251310-01-00	Current Portion of LTD	(390,960.00)	0.00
253000.000	Current Portion Of Long-Term Debt	0.00	94,284.00
Subtotal : None		(13,820,762.00)	(4,784,765.00)
Total [S6L6.1C1]	Motgage Payable	(13,820,762.00)	(4,784,765.00)
Group : [S6L6.2C1]	Due to Related Parties, Subsidiaries & Affilates		
Subgroup : None			
139850-01-00	Due to/From Hospice-Intercompany	(1,876,970.00)	(1,548,197.00)
215600-01-00	Due To HMO Ins/CMS - NDLTC	(240,242.00)	(700,000.00)
251150-01-00	Intercompany Account - Du Lac	4,005,492.00	4,164,580.00
252000-01-00	Due To/From Du Lac - Exchange Monthly	51,711.00	33,045.00
Subtotal : None		1,939,991.00	1,949,428.00
Total [S6L6.2C1]	Due to Related Parties, Subsidiaries & Affilates	1,939,991.00	1,949,428.00
Group : [S6L8A.1C1]	Net Assets Without Donor Restrictions		
Subgroup : None			
308000-01-00	Unrestricted - Net Assets	(19,887,677.00)	(20,593,998.00)
308000.000	Unrestricted - Net Assets	(100,496.00)	(129,206.00)
308100-01-00	Restricted - Net Assets	(47,404.00)	(38,140.00)
Subtotal : None		(20,035,577.00)	(20,761,344.00)
Total [S6L8A.1C1]	Net Assets Without Donor Restrictions	(20,035,577.00)	(20,761,344.00)
Group : [S2L1.1C1]	Private Pay		
Subgroup : None			
410100-01-41	Private Cert - Room And Board	(5,989,093.00)	(5,750,366.00)
Subtotal : None		(5,989,093.00)	(5,750,366.00)
Total [S2L1.1C1]	Private Pay	(5,989,093.00)	(5,750,366.00)
Group : [S2L1.2C1]	Commerical Managed Care		
Subgroup : None			
S2L1.2C1	Commercial Managed Care Revenue	0.00	(141,889.00)
Subtotal : None		0.00	(141,889.00)
Total [S2L1.2C1]	Commerical Managed Care	0.00	(141,889.00)
Group : [S2L1.3C1]	Commerical Non Managed Care		
Subgroup : None			
450800-01-45	Managed Care Cert - Other Revenue	(14,850.00)	(15,600.00)
Subtotal : None		(14,850.00)	(15,600.00)
Total [S2L1.3C1]	Commerical Non Managed Care	(14,850.00)	(15,600.00)

Group : [S2L1.4C1]	Medicare-Fee-For-Service		
Subgroup : None			
400100-01-40	Medicare A - Room And Board	(1,995,118.00)	(1,161,842.00)
400105-01-40	Medicare A - Sequestration Account	34,136.00	11,769.00
Subtotal : None		(1,960,982.00)	(1,150,073.00)
Total [S2L1.4C1]	Medicare-Fee-For-Service	(1,960,982.00)	(1,150,073.00)
Group : [S2L1.5C1]	Medicare Managed Care (Part C)		
Subgroup : None			
450100-01-45	Managed Care Cert - Room And Board	(226,659.00)	(71,409.00)
450105-01-45	Managed Care Cert - Sequestration Accou	(100.00)	0.00
Subtotal : None		(226,759.00)	(71,409.00)
Total [S2L1.5C1]	Medicare Managed Care (Part C)	(226,759.00)	(71,409.00)
Group : [S2L1.6C1]	MassHealth Fee-for-Service		
Subgroup : None			
3023.14	M/CAID RESOURCE OFFSET	1,305,152.00	1,410,973.00
430100-01-43	Medicaid Cert - Room And Board	(4,217,634.00)	(4,439,573.00)
430950-01-43	Medicaid Cert - Settlements	(49,242.00)	(335,308.00)
470100-01-47	Hospice Cert - Room And Board	(858,677.00)	(533,287.00)
Subtotal : None		(3,820,401.00)	(3,897,195.00)
Total [S2L1.6C1]	MassHealth Fee-for-Service	(3,820,401.00)	(3,897,195.00)
Group : [S2L1.7C1]	MassHealth Managed Care		
Subgroup : None			
S2L1.7C1	MassHealth Managed Care Revenue	0.00	(16,229.00)
Subtotal : None		0.00	(16,229.00)
Total [S2L1.7C1]	MassHealth Managed Care	0.00	(16,229.00)
Group : [S2L1.8C1]	Senior Care Options		
Subgroup : None			
435100-01-44	Medicaid Senior Care - Room And Board	(2,726,199.00)	(2,716,467.00)
Subtotal : None		(2,726,199.00)	(2,716,467.00)
Total [S2L1.8C1]	Senior Care Options	(2,726,199.00)	(2,716,467.00)
Group : [S2L1.10C1]	Pace		
Subgroup : None			
S2L1.10C1	PACE Revenue	0.00	(24,112.00)
Subtotal : None		0.00	(24,112.00)
Total [S2L1.10C1]	Pace	0.00	(24,112.00)
Group : [S2L1.12C1]	Medicaid Patient Paid Amount		
Subgroup : None			
3023.13	M/CAID RESOURCE INCOME	(1,305,152.00)	(1,410,973.00)
Subtotal : None		(1,305,152.00)	(1,410,973.00)
Total [S2L1.12C1]	Medicaid Patient Paid Amount	(1,305,152.00)	(1,410,973.00)
Group : [S2L1.4C2]	Ancillary-Medicare Fee-for-Service		
Subgroup : None			
400200-01-40	Medicare A - Medical Supplies	(387.00)	0.00
400250-01-40	Medicare A - Pharmacy	(165,679.00)	(132,771.00)
400300-01-40	Medicare A - Oxygen	0.00	(30.00)
400350-01-40	Medicare A - Complex Medical Equipment	(764.00)	0.00
400400-01-40	Medicare A - Physical Therapy	(531,441.00)	(345,637.00)
400450-01-40	Medicare A - Occupational Therapy	(523,984.00)	(357,924.00)
400500-01-40	Medicare A - Speech Therapy	(112,733.00)	(56,978.00)
400700-01-40	Medicare A - X-Ray	(12,518.00)	(8,396.00)

400850-01-40	Medicare A - Lab	(67,019.00)	(35,068.00)
400860-01-40	Medicare A - Pulse Ox	0.00	(11,219.00)
400900-01-40	Medicare A - Contractual Adjustment	1,407,326.00	948,085.00
500400-01-50	Medicare B - Physical Therapy	(95,022.00)	(136,045.00)
500450-01-50	Medicare B - Occupational Therapy	(64,429.00)	(121,968.00)
500500-01-50	Medicare B - Speech Therapy	(58,038.00)	(51,910.00)
500860-01-50	Medicare B - Pulse Ox	0.00	(59,144.00)
500900-01-50	Medicare B - Contractual Adjustment	126,238.00	213,676.00
500905-01-50	Medicare B - Sequestration Account	1,482.00	908.00
Subtotal : None		(96,968.00)	(154,421.00)
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(96,968.00)	(154,421.00)

Group : [S2L1.5C2]	Ancillary-Medicare Managed Care (Part C)		
Subgroup : None			
450250-01-45	Managed Care Cert - Pharmacy	(24,374.00)	(25,749.00)
450300-01-45	Managed Care Cert - Oxygen	0.00	(30.00)
450400-01-45	Managed Care Cert - Physical Therapy	(83,768.00)	(88,550.00)
450450-01-45	Managed Care Cert - Occupational Therap	(84,520.00)	(79,234.00)
450500-01-45	Managed Care Cert - Speech Therapy	(15,694.00)	(18,267.00)
450700-01-45	Managed Care Cert - X-Ray	(2,333.00)	(2,214.00)
450850-01-45	Managed Care Cert - Lab	(8,873.00)	(7,085.00)
450860-01-45	Managed Care - Pulse Ox	0.00	(3,221.00)
450900-01-45	Managed Care Cert - Contractual Adjustm	217,090.00	225,186.00
505400-01-51	Managed Care B - Physical Therapy	(95,826.00)	(88,898.00)
505450-01-51	Managed Care B - Occupational Therapy	(89,009.00)	(72,947.00)
505500-01-51	Managed Care B - Speech Therapy	(56,096.00)	(28,782.00)
505860-01-51	Managed Care B - Pulse Ox	0.00	(40,391.00)
505900-01-51	Managed Care B - Contractual Adjustment	123,458.00	116,231.00
Subtotal : None		(119,945.00)	(113,951.00)
Total [S2L1.5C2]	Ancillary-Medicare Managed Care (Part C)	(119,945.00)	(113,951.00)

Group : [S2L1.6C2]	Ancillary-MassHealth Fee-for-Service		
Subgroup : None			
430250-01-43	Medicaid Cert - Pharmacy	0.00	(356.00)
430400-01-43	Medicaid Cert - Physical Therapy	(1,457.00)	(5,361.00)
430450-01-43	Medicaid Cert - Occupational Therapy	0.00	(4,774.00)
430500-01-43	Medicaid Cert - Speech Therapy	0.00	(2,223.00)
430700-01-43	Medicaid Cert - X-Ray	(148.00)	(440.00)
430850-01-43	Medicaid Cert - Lab	(723.00)	(180.00)
430900-01-43	Medicaid Cert - Contractual Adjustment	1,479.00	13,440.00
430960-01-43	Medicaid Other Income	0.00	(130.00)
Subtotal : None		(849.00)	(24.00)
Total [S2L1.6C2]	Ancillary-MassHealth Fee-for-Service	(849.00)	(24.00)

Group : [S2L3.2C1]	Endowment & Other Non Recoverable Revenue		
Subgroup : None			
430951-01-43	Medicaid Cert - Testing Fees Settlement	(81,024.00)	(459,369.00)
595615-02-98	Donations - In Kind (Activity Function)	0.00	(1,723.00)
599010-01-53	Barber/Beauty Income	(4,175.00)	(4,071.00)
599044-01-76	Gala And Event Fundraising Revenue	(105,988.00)	(75,828.00)
599045-01-76	Donations - In Kind (Ed Forum)	(10,550.00)	(16,285.00)
599063-01-53	Investment Income - Funded Depreciation	(316,558.00)	(276,294.00)
599064-01-53	Unrealized Gain(Loss) On Investments	(912,390.00)	2,901,880.00
599066-01-53	Realized Gain (Loss) On Investments	(538,504.00)	(692,027.00)
599068-01-53	Unrealized Gain(Loss)On Interest Rate S	(893,945.00)	(523,778.00)
599072-01-53	ERTC Revenue ND	0.00	(1,190,887.00)
599810-01-53	Donations - Activities Long Term Care	(325.00)	(3,010.00)
599825-01-75	Donations-Adult Palliative Care Hospice	0.00	(25.00)
599829-01-53	Donations - Unrestricted NDHCC	(21,192.00)	(24,293.00)

599830-01-53	Donations - Unrestricted Long Term Care	(18,631.00)	(10,927.00)
599832-01-53	Donations - In Kind - Long Term Care	(2,754.00)	(5,426.00)
599833-01-53	Donations - Pastoral Care - Long Term C	(2,191.00)	(3,940.00)
599840-01-53	Donations - Temporarily Restricted Fund	(8,030.00)	(12,514.00)
Subtotal : None		(2,916,257.00)	(398,517.00)
Total [S2L3.2C1]	Endowment & Other Non Recoverable Revenue	(2,916,257.00)	(398,517.00)

Group : [S2L3.6C1]	Prior Year Retroactive Revenue		
Subgroup : None			
400999.000	Medicare A - Prior Yar Adjustment	(88,519.00)	0.00
430999-01-43	Medicaid Cert - Prior Year Adjustment	0.00	(9,306.00)
435999-01-44	Medicaid Senior Care - Prior Year Adjus	(14,750.00)	0.00
Subtotal : None		(103,269.00)	(9,306.00)
Total [S2L3.6C1]	Prior Year Retroactive Revenue	(103,269.00)	(9,306.00)

Group : [S2L3.7C1]	Interest Income		
Subgroup : None			
599050-01-53	Interest Income	(22,995.00)	(504.00)
Subtotal : None		(22,995.00)	(504.00)
Total [S2L3.7C1]	Interest Income	(22,995.00)	(504.00)

Group : [S2L3.9C1]	Administrative & General Recoverable Income		
Subgroup : None			
599080-01-53	Misc. Income	(1,905.00)	(104,726.00)
599090-01-53	Small Balance Adjustments	0.00	59.00
Subtotal : None		(1,905.00)	(104,667.00)
Total [S2L3.9C1]	Administrative & General Recoverable Income	(1,905.00)	(104,667.00)

Group : [SOBREL2.8C1]	Other Revenue		
Subgroup : None			
599831-01-53	Donations - Harmony Long Term Care	(400.00)	0.00
599861-01-74	Citizenship Other Revenue- Education Ce	(2,567.00)	(4,015.00)
599862-01-74	Donations - Temp Restricted-Education C	(28,500.00)	(32,500.00)
599863-01-74	Maranatha II Trust - Citizenship - Educ	0.00	(30,500.00)
599866-01-74	Ed Ctr Staff Education - Du Lac Donatio	(199.00)	0.00
599867-01-74	Ed Ctr Staff Education - ND At Home Don	(739.00)	0.00
599868-01-74	Ed Ctr Staff Educ - Long Term Care Dona	(341.00)	0.00
599877-01-74	CDP Alzheimer's Class - Education Center	(600.00)	0.00
599881-01-74	Grant Revenue SND - Education Center	(8,502.00)	(9,249.00)
599884-01-74	Donations - Education Center	(12,358.00)	(7,275.00)
599886-01-74	Grant : Other - Education Center	0.00	(5,000.00)
599887-01-74	Central Admin Charges-Education Ctr	(125,172.00)	(72,420.00)
Subtotal : None		(179,378.00)	(160,959.00)
Total [SOBREL2.8C1]	Other Revenue	(179,378.00)	(160,959.00)

Group : [S3L1.1C1]	Director of Nurses Salary		
Subgroup : None			
670100-01-63	Wages - DON	138,188.00	142,363.00
Subtotal : None		138,188.00	142,363.00
Total [S3L1.1C1]	Director of Nurses Salary	138,188.00	142,363.00

Group : [S3L1.7C1]	Registered Nurses Salaries		
Subgroup : None			
630100-01-63	Wages - R.N.'s	221,383.00	251,683.00
670110-01-63	Wages - Nurse Supervisors & Managers	570,710.00	584,650.00
Subtotal : None		792,093.00	836,333.00
Total [S3L1.7C1]	Registered Nurses Salaries	792,093.00	836,333.00

Group : [S3L1.11C1]		Registered Nurses Purchased Service Tempory Agency Staff	
Subgroup : None			
630310-01-63	Agency R.N.	266,994.00	128,073.00
Subtotal : None		266,994.00	128,073.00
Total [S3L1.11C1]	Registered Nurses Purchased Service Tempory Agency Staff	266,994.00	128,073.00
Group : [S3L1.12C1]		Licensed Practical Nurses Salary	
Subgroup : None			
630110-01-63	Wages - L.P.N.'s	1,750,610.00	1,544,079.00
Subtotal : None		1,750,610.00	1,544,079.00
Total [S3L1.12C1]	Licensed Practical Nurses Salary	1,750,610.00	1,544,079.00
Group : [S3L1.16C1]		Licensed Practical Nurses Purchased Service Tempory Agency Staff	
Subgroup : None			
630320-01-63	Agency L.P.N.	365,863.00	266,182.00
Subtotal : None		365,863.00	266,182.00
Total [S3L1.16C1]	Licensed Practical Nurses Purchased Service Tempory Agency Staff	365,863.00	266,182.00
Group : [S3L1.17C1]		Certified Nurses Aides Salaries	
Subgroup : None			
630120-01-63	Wages - Aides	4,044,378.00	3,269,633.00
630125-01-63	Contra Wages - Aides From ALF	57,185.00	52,638.00
Subtotal : None		4,101,563.00	3,322,271.00
Total [S3L1.17C1]	Certified Nurses Aides Salaries	4,101,563.00	3,322,271.00
Group : [S3L1.21C1]		Certified Nurses Aides Purchased Service Tempory Agency Staff	
Subgroup : None			
630330-01-63	Agency Certified Aides	0.00	87,871.00
Subtotal : None		0.00	87,871.00
Total [S3L1.21C1]	Certified Nurses Aides Purchased Service Tempory Agency Staff	0.00	87,871.00
Group : [S3L2.1C1]		Administration Salaries	
Subgroup : [S3L2.1C1A]			
730100-01-73	Wages - Administrator	159,912.00	169,344.00
730105-01-73	Wages - CEO	190,939.00	179,406.00
Subtotal [S3L2.1C1A]	Administrator Salaries	350,851.00	348,750.00
Total [S3L2.1C1]	Administration Salaries	350,851.00	348,750.00
Group : [S3L2.7C1]		Clerical Staff Salaries	
Subgroup : None			
730110-01-73	Wages - Clerical - Nursing Facility	755,971.00	753,005.00
730121-01-73	Wages - Clerical - Assisted Living - (C	(5,975.00)	(8,468.00)
730150-01-73	Wages - Contra Salaries(clerical)	(156,492.00)	(159,432.00)
760104-01-76	Wages - Contra Salaries(Development)	(27,984.00)	(25,585.00)
760115-01-76	Shared Allocation Wages - (Contra Devel	(20,448.00)	(17,844.00)
Subtotal : None		545,072.00	541,676.00
Total [S3L2.7C1]	Clerical Staff Salaries	545,072.00	541,676.00
Group : [S3L2.10C1]		Clerical Staff Purchased Service	
Subgroup : None			
730850-01-73	Purchased Services - Business Office	128,721.00	114,886.00
Subtotal : None		128,721.00	114,886.00
Total [S3L2.10C1]	Clerical Staff Purchased Service	128,721.00	114,886.00
Group : [S3L2.12C1]		Office Supplies	
Subgroup : None			
730670-01-73	Office Supplies	34,584.00	40,409.00

730680-01-72	IT Computer Supplies	10,596.00	15,861.00
730681-01-72	IT Purchased Services	853.00	472.00
730683-01-72	IT Service Contracts	47,797.00	49,109.00
730686-01-72	IT Computer Hardware Expense	0.00	6,695.00
730860-01-73	Postage	6,668.00	5,661.00
730910-01-73	Service Charges - Bank	15,598.00	12,416.00
730921-01-73	Indirect A & G Cost Allocation-Pedipal	(109,020.00)	(93,168.00)
Subtotal : None		7,076.00	37,455.00
Total [S3L2.12C1]	Office Supplies	7,076.00	37,455.00

Group : [S3L2.13C1]	Telecommunications (e.g. Internet & Phone)		
Subgroup : None			
720400-01-72	Cable & Satellite Expense	5,826.00	4,490.00
720500-01-72	Telephone	82,402.00	105,085.00
730684-01-72	IT Bandwidth Service	29,172.00	31,715.00
730687-01-72	IT Cell Phone Expense	27,059.00	29,493.00
Subtotal : None		144,459.00	170,783.00
Total [S3L2.13C1]	Telecommunications (e.g. Internet & Phone)	144,459.00	170,783.00

Group : [S3L2.15C1]	Travel, Conventions & Meetings		
Subgroup : None			
730820-01-73	Travel & Mileage Expenses	1,136.00	811.00
Subtotal : None		1,136.00	811.00
Total [S3L2.15C1]	Travel, Conventions & Meetings	1,136.00	811.00

Group : [S3L2.16C1]	Advertising: Help Wanted		
Subgroup : None			
730510-01-73	Advertising - Help Wanted	35,246.00	33,909.00
Subtotal : None		35,246.00	33,909.00
Total [S3L2.16C1]	Advertising: Help Wanted	35,246.00	33,909.00

Group : [S3L2.19C1]	Accounting Services (not related to Appeals)		
Subgroup : None			
730440-01-73	Accounting Fees	87,244.00	55,774.00
Subtotal : None		87,244.00	55,774.00
Total [S3L2.19C1]	Accounting Services (not related to Appeals)	87,244.00	55,774.00

Group : [S3L2.20C1]	Insurance: Malpractice & General Liability		
Subgroup : None			
730530-01-73	Insurance - Malpractice	27,585.00	46,453.00
730539-01-73	Insurance - General Liability	47,415.00	55,570.00
Subtotal : None		75,000.00	102,023.00
Total [S3L2.20C1]	Insurance: Malpractice & General Liability	75,000.00	102,023.00

Group : [S3L2.21C1]	Insurance: Dept of Unemployment Assistance (DUA) Claims		
Subgroup : None			
730280-01-73	Unemployment Claims - Long Term Care	79,033.00	47,247.00
Subtotal : None		79,033.00	47,247.00
Total [S3L2.21C1]	Insurance: Dept of Unemployment Assistance	79,033.00	47,247.00

Group : [S3L2.22C1]	Other A & G Expenses		
Subgroup : None			
610860-01-61	Donations In Kind (Activity Raffle)	1,454.00	5,426.00
670937-01-65	Pandemic Testing Fees Medicare A Reside	0.00	495.00
670938-01-63	Pandemic Testing Fees Medicaid Resident	0.00	225.00
670939-01-63	Pandemic Testing Fees Private Residents	0.00	450.00
670941-01-65	Pandemic Testing Fees Mgd Care Resident	0.00	405.00
730460-01-73	Professional Fees	24,310.00	51,551.00

730760-01-73	Patient Lost/Stolen Expenses	5,027.00	1,243.00
730840-01-73	Donations	14,575.00	250.00
730900-01-73	Miscellaneous	1,362.00	7,349.00
730900.000	Miscellaneous	0.00	65,500.00
740221-01-74	Citizenship Program - Other	0.00	2,450.00
760108-01-76	Development - Expense Other	48.00	0.00
760112-01-76	Donations - In Kind (Ed Forum)	11,850.00	16,285.00
960222-02-96	Donations - In Kind (Activity Function)	0.00	1,723.00
Subtotal : None		58,626.00	153,352.00
Total [S3L2.22C1]	Other A & G Expenses	58,626.00	153,352.00

Group : [S3L2B.1C1]	Advertising Marketing		
Subgroup : None			
730514-01-73	Advertising - Promotional	87,653.00	56,264.00
Subtotal : None		87,653.00	56,264.00
Total [S3L2B.1C1]	Advertising Marketing	87,653.00	56,264.00

Group : [S3L2B.2C1]	Licenses & Dues Not Patient Related to Resident Care		
Subgroup : None			
610810-01-61	Dues & Subscriptions	985.00	0.00
730810-01-73	Miscellaneous Dues & Subscriptions	1,001.00	5,368.00
730870-01-73	Licenses And Dues	20,254.00	19,273.00
Subtotal : None		22,240.00	24,641.00
Total [S3L2B.2C1]	Licenses & Dues Not Patient Related to Reside	22,240.00	24,641.00

Group : [S3L2B.6C1]	Legal: Other		
Subgroup : None			
730430-01-73	Legal Fees	62,423.00	28,537.00
Subtotal : None		62,423.00	28,537.00
Total [S3L2B.6C1]	Legal: Other	62,423.00	28,537.00

Group : [S3L2B.11C1]	Fines, Late Fees, Penalties including Interest		
Subgroup : None			
730880-01-73	Late Charges & Fines	8,498.00	84,688.00
Subtotal : None		8,498.00	84,688.00
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including Interest	8,498.00	84,688.00

Group : [S3L2B.14C1]	Bad Debt Expenses		
Subgroup : None			
730540-01-73	Bad Debt Expense	303,099.00	122,862.00
Subtotal : None		303,099.00	122,862.00
Total [S3L2B.14C1]	Bad Debt Expenses	303,099.00	122,862.00

Group : [S3L2B.15C1]	User Fee Assessment		
Subgroup : None			
790932-01-73	User Fees Expense	999,612.00	946,504.00
Subtotal : None		999,612.00	946,504.00
Total [S3L2B.15C1]	User Fee Assessment	999,612.00	946,504.00

Group : [S3L3.1C1]	Staff Development Coordinator Salaries		
Subgroup : None			
670950-01-63	Wages - Staff Devel Coord.	107,908.00	34,566.00
Subtotal : None		107,908.00	34,566.00
Total [S3L3.1C1]	Staff Development Coordinator Salaries	107,908.00	34,566.00

Group : [S3L3.4C1]	Staff Dev. Coord Purchased Services		
Subgroup : None			
670970-01-63	Staff Devel Purchased Services	10,198.00	9,639.00

Subtotal : None		10,198.00	9,639.00
Total [S3L3.4C1]	Staff Dev. Coord Purchased Services	10,198.00	9,639.00
Group : [S3L3.5C1]	Plant Operations: Salaires		
Subgroup : None			
720100-01-72	Wages - Plant & Grounds	326,364.00	286,105.00
720110-01-72	Wages - Contra Salaries(Grounds)	(104,340.00)	(62,916.00)
Subtotal : None		222,024.00	223,189.00
Total [S3L3.5C1]	Plant Operations: Salaires	222,024.00	223,189.00
Group : [S3L3.8C1]	Plant Operations: Purchased Service		
Subgroup : None			
720540-01-72	Trash Removal	48,931.00	47,789.00
720550-01-72	Service Contracts	17,918.00	38,912.00
720690-01-72	Grounds Maintenance Services	6,842.00	4,346.00
720850-01-72	Purchased Services Maintenance	12,854.00	19,928.00
720860-01-72	Purchased Services - Security Expenses	57,973.00	46,237.00
Subtotal : None		144,518.00	157,212.00
Total [S3L3.8C1]	Plant Operations: Purchased Service	144,518.00	157,212.00
Group : [S3L3.9C1]	Plant Operations: Supplies & Expenses		
Subgroup : None			
690660-01-66	Chemicals	8,866.00	7,709.00
720670-01-72	Supplies - Plant & Maintenance	27,299.00	27,163.00
720695-01-72	Grounds & Landscaping Supplies	15,187.00	9,264.00
720720-01-72	Small Equipment Purchase	3,992.00	2,033.00
720730-01-72	Repair & Maintenance	42,505.00	29,554.00
Subtotal : None		97,849.00	75,723.00
Total [S3L3.9C1]	Plant Operations: Supplies & Expenses	97,849.00	75,723.00
Group : [S3L3.10C1]	Plant Operatins: Utilities		
Subgroup : None			
720510-01-72	Gas	132,715.00	98,452.00
720520-01-72	Electricity	105,740.00	104,671.00
720530-01-72	Water & Sewer	46,289.00	50,224.00
Subtotal : None		284,744.00	253,347.00
Total [S3L3.10C1]	Plant Operatins: Utilities	284,744.00	253,347.00
Group : [S3L3.13C1]	Dietician: Salaries		
Subgroup : None			
690110-01-66	Wages - Dietician	41,378.00	36,627.00
Subtotal : None		41,378.00	36,627.00
Total [S3L3.13C1]	Dietician: Salaries	41,378.00	36,627.00
Group : [S3L3.18C1]	Dietary: Salaries		
Subgroup : None			
690100-01-66	Wages - Dietary Dept.	651,429.00	592,661.00
Subtotal : None		651,429.00	592,661.00
Total [S3L3.18C1]	Dietary: Salaries	651,429.00	592,661.00
Group : [S3L3.21C1]	Dietary: Food		
Subgroup : None			
690680-01-66	Food Supplements	6,713.00	5,835.00
690690-01-66	Raw Food	403,946.00	370,524.00
690695-01-66	Food - Events	0.00	564.00
690698-01-66	Food - Activities	437.00	1,778.00
Subtotal : None		411,096.00	378,701.00
Total [S3L3.21C1]	Dietary: Food	411,096.00	378,701.00

Group : [S3L3.22C1]	Dietary: Purchased Service		
Subgroup : None			
690850-01-66	Purchased Services - Dietary	1,936.00	868.00
Subtotal : None		1,936.00	868.00
Total [S3L3.22C1]	Dietary: Purchased Service	1,936.00	868.00
Group : [S3L3.23C1]	Dietary: Supplies & Expenses		
Subgroup : None			
690670-01-66	Supplies (Non-Food)	18,390.00	17,253.00
690720-01-66	Small Equipment Purchase	2,338.00	4,952.00
690730-01-66	Equipment Repair & Maintenance - Dietar	4,123.00	5,627.00
Subtotal : None		24,851.00	27,832.00
Total [S3L3.23C1]	Dietary: Supplies & Expenses	24,851.00	27,832.00
Group : [S3L3.24C1]	Housekeeping / Laundry: Salaries		
Subgroup : [S3L3.24C1A]	Housekeeping Salries		
710100-01-71	Wages - Housekeeping	180,226.00	358,489.00
Subtotal [S3L3.24C1A]	Housekeeping Salries	180,226.00	358,489.00
Subgroup : [S3L3.24C1B]	Laundry Salaries		
700100-01-70	Wages - Laundry Dept.	58,972.00	155,132.00
Subtotal [S3L3.24C1B]	Laundry Salaries	58,972.00	155,132.00
Total [S3L3.24C1]	Housekeeping / Laundry: Salaries	239,198.00	513,621.00
Group : [S3L3.27C1]	Housekeeping / Laundry: Purchased Service		
Subgroup : [S3L3.27C1A]	Housekeeping Purchased Service		
710850-01-71	Purchased Services - Housekeeping	382,342.00	43,421.00
Subtotal [S3L3.27C1A]	Housekeeping Purchased Service	382,342.00	43,421.00
Total [S3L3.27C1]	Housekeeping / Laundry: Purchased Service	382,342.00	43,421.00
Group : [S3L3.28C1]	Housekeeping / Laundry: Supplies & Expense		
Subgroup : [S3L3.28C1A]	Housekeeping Supplies & Expenses		
710670-01-71	Supplies - Housekeeping	64,309.00	53,977.00
Subtotal [S3L3.28C1A]	Housekeeping Supplies & Expenses	64,309.00	53,977.00
Subgroup : [S3L3.28C1B]	Laundry Supplies & Expense		
700670-01-70	Supplies - Laundry	15,746.00	12,460.00
700730-01-70	Equipment Repair & Maintenance - Laundr	9,919.00	9,015.00
Subtotal [S3L3.28C1B]	Laundry Supplies & Expense	25,665.00	21,475.00
Total [S3L3.28C1]	Housekeeping / Laundry: Supplies & Expense	89,974.00	75,452.00
Group : [S3L3.29C1]	Housekeepong / Laundry: Linen & Bedding		
Subgroup : None			
700690-01-70	Linen & Bedding - Laundry	12,706.00	12,195.00
Subtotal : None		12,706.00	12,195.00
Total [S3L3.29C1]	Housekeepong / Laundry: Linen & Bedding	12,706.00	12,195.00
Group : [S3L3.34C1]	Quality Assurane (QA) Professional : Purchased Service		
Subgroup : None			
670850-01-63	Purchased Clinical IT Services - Nursi	115,272.00	102,149.00
Subtotal : None		115,272.00	102,149.00
Total [S3L3.34C1]	Quality Assurane (QA) Professional : Purchase	115,272.00	102,149.00
Group : [S3L3.36C1]	Unit Clerks & Medical Records: Salaries		

Subgroup : None			
630140-01-63	Wages - Medical Records/Scheduler	175,283.00	193,991.00
Subtotal : None		175,283.00	193,991.00
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salaries	175,283.00	193,991.00
Group : [S3L3.40C1]			
Subgroup : [S3L3.40C1B]			
630145-01-63	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries		
	MDS Salaries		
	Wages - MDS/MMQ Coordinator	204,931.00	215,551.00
Subtotal [S3L3.40C1B]	MDS Salaries	204,931.00	215,551.00
Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) Evaluation	204,931.00	215,551.00
Group : [S3L3.48C1]			
Subgroup : None			
620100-01-62	Social Service Worker: Salaries		
	Wages - Social Services	307,859.00	308,295.00
Subtotal : None		307,859.00	308,295.00
Total [S3L3.48C1]	Social Service Worker: Salaries	307,859.00	308,295.00
Group : [S3L3.56C1]			
Subgroup : None			
7843.00	Indirect Restorative Therapy: Salaries		
	Salaries - Indirect Rehab	174,431.00	154,497.00
Subtotal : None		174,431.00	154,497.00
Total [S3L3.56C1]	Indirect Restorative Therapy: Salaries	174,431.00	154,497.00
Group : [S3L3.60C1]			
Subgroup : None			
800100-01-80	Direct Restorative Therapy: Salaries		
	Wages - Physical Therapist	121,167.00	100,182.00
800100.000	Wages - Physical Therapist	(174,431.00)	(15,027.00)
800105-01-80	Wages - Physical Therapy Assistants	67,126.00	58,653.00
800105.000	Wages - Physical Therapy Assistants	0.00	(6,452.00)
800110-01-80	Wages - Physical Therapy Coord.	46,984.00	46,871.00
810100-01-81	Wages - Occupational Therapist	226,751.00	203,689.00
810100.000	Wages - Occupational Therapist	0.00	(118,140.00)
810110-01-81	Wages - Occupational Therapy Assistants	64,916.00	62,062.00
810110.000	Wages - Occupational Therapy Assistants	0.00	(6,827.00)
820100-01-82	Wages - Speech Therapist	69,728.00	47,359.00
820100.000	Wages - Speech Therapist	0.00	(8,051.00)
Subtotal : None		422,241.00	364,319.00
Total [S3L3.60C1]	Direct Restorative Therapy: Salaries	422,241.00	364,319.00
Group : [S3L3.64C1]			
Subgroup : None			
610100-01-61	Recreational Therapy/Activities: Salaries		
	Wages - Activities	251,365.00	201,294.00
620110-01-62	Wages - Pastoral Care	127,392.00	111,826.00
620150-01-62	Wages - Contra Salaries(Pastoral)	0.00	(15,004.00)
Subtotal : None		378,757.00	298,116.00
Total [S3L3.64C1]	Recreational Therapy/Activities: Salaries	378,757.00	298,116.00
Group : [S3L3.67C1]			
Subgroup : None			
610850-01-61	Recreational Therapy/Activities: Purchased Service		
	Purchased Services-Activities(Tradition	8,392.00	6,964.00
610851-01-61	Purchased Services - Activities(Harmony	2,478.00	1,023.00
620850-01-62	Purchased Services	8,160.00	8,118.00
Subtotal : None		19,030.00	16,105.00
Total [S3L3.67C1]	Recreational Therapy/Activities: Purchased Se	19,030.00	16,105.00
Group : [S3L3.68C1]			
Subgroup : None			
	Recreational Therapy/Activities: Supplies & Expenses		

610650-01-61	Supplies - Activities (LTC Traditional	5,152.00	3,722.00
610651-01-61	Supplies - Activities (LTC Harmony Care	488.00	435.00
620950-01-62	Pastoral Care Services & Expenses	22,267.00	22,470.00
Subtotal : None		27,907.00	26,627.00
Total [S3L3.68C1]	Recreational Therapy/Activities: Supplies & Ex	27,907.00	26,627.00
Group : [S3L3.78C1]	Travel: Motor Vehicle Expense		
Subgroup : None			
720667-01-72	Vehicle Repair & Maintenance	16,297.00	17,829.00
730535-01-73	Insurance - Motor Vehicle	9,480.00	8,986.00
730558-01-73	Depreciation - Motor Vehicles	0.00	3,489.00
Subtotal : None		25,777.00	30,304.00
Total [S3L3.78C1]	Travel: Motor Vehicle Expense	25,777.00	30,304.00
Group : [S3L3.80C1]	Variable Job Related Education		
Subgroup : None			
730830-01-73	Education & Seminars	17,885.00	15,365.00
Subtotal : None		17,885.00	15,365.00
Total [S3L3.80C1]	Variable Job Related Education	17,885.00	15,365.00
Group : [S3L3.82C1]	Physician Services: Medical Director		
Subgroup : None			
670910-01-63	Medical Director	25,050.00	24,320.00
Subtotal : None		25,050.00	24,320.00
Total [S3L3.82C1]	Physician Services: Medical Director	25,050.00	24,320.00
Group : [S3L3.85C1]	Physician Services: Employee Physicals		
Subgroup : None			
670920-01-63	Employee Physicals	41,568.00	16,985.00
Subtotal : None		41,568.00	16,985.00
Total [S3L3.85C1]	Physician Services: Employee Physicals	41,568.00	16,985.00
Group : [S3L3.87C1]	Legend Drugs		
Subgroup : None			
810670-01-81	Supplies	5,679.00	3,510.00
820956-01-82	Purchased Services - Medicare Part B	13,650.00	18,622.00
850700-01-85	Ambulance - Medicare Part A	34,596.00	783.00
850705-01-85	Ambulance - HMO	6,172.00	301.00
850710-01-85	Pharmacy - Medicare Part A	81,214.00	65,444.00
850720-01-85	Pharmacy - Medicaid	7,462.00	51,280.00
850730-01-85	Pharmacy - HMO	11,868.00	13,745.00
850760-01-85	Oxygen - Medicare Part A	129.00	60.00
850800-01-85	Oxygen - House	17,335.00	11,360.00
850810-01-85	Complex Medical Equip. - Medicare Part	2,619.00	0.00
850814-01-85	X-ray - Medicare Part A	12,168.00	9,976.00
850815-01-85	X-ray - Medicare Part B	191.00	823.00
850816-01-85	X-ray - HMO	622.00	2,904.00
850820-01-85	Lab - Medicare Part A	35,589.00	23,487.00
850822-01-85	Lab - HMO	3,442.00	3,825.00
850825-01-85	Lab - Other	11,850.00	8,366.00
Subtotal : None		244,586.00	214,486.00
Total [S3L3.87C1]	Legend Drugs	244,586.00	214,486.00
Group : [S3L3.89C1]	House Supplies Not Resold		
Subgroup : None			
670600-01-63	Supplies (Non-Medical)	3,013.00	1,723.00
670930-01-63	Medical Supplies	16,847.00	6,462.00
670935-01-63	Pandemic Medical Supplies - Long Term C	28,695.00	93,339.00

670940-01-63	Nursing Supplies	271,513.00	291,870.00
Subtotal : None		320,068.00	393,394.00
Total [S3L3.89C1]	House Supplies Not Resold	320,068.00	393,394.00
Group : [S3L3.92C1]	Pharmacy Consultant		
Subgroup : None			
850050-01-85	Pharmacy Consultant	9,146.00	9,856.00
Subtotal : None		9,146.00	9,856.00
Total [S3L3.92C1]	Pharmacy Consultant	9,146.00	9,856.00
Group : [S3L4.1C1]	Depreciaton		
Subgroup : [S3L4.1C1A]	Building Depreciation		
730552-01-73	Depreciation - Building	190,984.00	190,984.00
Subtotal [S3L4.1C1A]	Building Depreciation	190,984.00	190,984.00
Subgroup : [S3L4.1C1B]	Improvements Depreciation		
730550-01-74	Depreciation - Education Center	22,377.00	21,699.00
730554-01-73	Depreciation - Improvements	132,666.00	131,104.00
Subtotal [S3L4.1C1B]	Improvements Depreciation	155,043.00	152,803.00
Subgroup : [S3L4.1C1C]	Equipment Depreciation		
730550	Depreciation - Education Center	6,504.00	6,504.00
730556-01-73	Depreciation - Equipment	146,583.00	147,762.00
760304-01-77	Depreciation Expense - (Outpatient)	0.00	349.00
Subtotal [S3L4.1C1C]	Equipment Depreciation	153,087.00	154,615.00
Subgroup : [S3L4.1C1D]	Software Depreciaton		
730559-01-73	Amortization Expense - Software	3,691.00	10,337.00
Subtotal [S3L4.1C1D]	Software Depreciaton	3,691.00	10,337.00
Total [S3L4.1C1]	Depreciaton	502,805.00	508,739.00
Group : [S3L4.2C1]	Long Term Interest Expense SNF-CR		
Subgroup : None			
4527.00	AMORT. - M.A.C.	9,570.00	9,570.00
790924-01-73	Long-Term Interest Expense	115,218.00	114,373.00
790930-01-73	Amortization Expense - B.I.C.	12,990.00	22,348.00
Subtotal : None		137,778.00	146,291.00
Total [S3L4.2C1]	Long Term Interest Expense SNF-CR	137,778.00	146,291.00
Group : [S3L4.6C1]	Building Insurance Expense-SNF-CR		
Subgroup : None			
730538-01-73	Insurance - Property	56,985.00	60,384.00
Subtotal : None		56,985.00	60,384.00
Total [S3L4.6C1]	Building Insurance Expense-SNF-CR	56,985.00	60,384.00
Group : [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR		
Subgroup : None			
720700-01-72	Equipment Rental	490.00	0.00
800670-01-80	Supplies & Rental - Physical Therapy	12,406.00	12,818.00
Subtotal : None		12,896.00	12,818.00
Total [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR	12,896.00	12,818.00
Group : [CLA-53.01]	LA-Group Health/Life		
Subgroup : None			
730300-01-73	Group Insurance - Health	714,409.00	666,139.00
730310-01-73	Group Insurance - Dental	26,431.00	27,940.00
730320-01-73	Group Insurance - L/T & Other Disabilit	20,763.00	34,200.00

Subtotal : None		761,603.00	728,279.00
Total [CLA-53.01]	LA-Group Health/Life	761,603.00	728,279.00
Group : [CLA-53.02]	LA-Employee Pensions		
Subgroup : None			
730580-01-73	Pension Expense	31,426.00	30,326.00
Subtotal : None		31,426.00	30,326.00
Total [CLA-53.02]	LA-Employee Pensions	31,426.00	30,326.00
Group : [CLA-53.03]	LA-Employee Benefits		
Subgroup : None			
670936-01-63	Pandemic Testing Fees Employees - LTC	0.00	229,950.00
730400-01-73	Cori Checks	9,482.00	7,658.00
790922-01-73	Other Employee Benefits - Long Term Car	21,373.00	18,100.00
790923-01-73	Mgt & Clerical Shared Benefits (Contra	(118,464.00)	(105,336.00)
Subtotal : None		(87,609.00)	150,372.00
Total [CLA-53.03]	LA-Employee Benefits	(87,609.00)	150,372.00
Group : [CLA-53.04]	LA-Payroll Taxes		
Subgroup : None			
730200-01-73	Payroll Taxes - FICA	815,109.00	739,342.00
730225-01-73	Payroll Taxes - HUTA	11,582.00	11,443.00
730286-01-73	Family And Medical Leave Tax Expense	35,371.00	32,400.00
Subtotal : None		862,062.00	783,185.00
Total [CLA-53.04]	LA-Payroll Taxes	862,062.00	783,185.00
Group : [CLA-53.05]	LA-Workers Comp		
Subgroup : None			
730250-01-73	Workers Compensation Insurance	172,650.00	131,043.00
Subtotal : None		172,650.00	131,043.00
Total [CLA-53.05]	LA-Workers Comp	172,650.00	131,043.00
Group : [SOBREL3.11C1]	Other Expenses		
Subgroup : None			
730120-01-73	Wages - Clerical - Assisted Living	5,975.00	8,468.00
730831-01-73	Tuition and Loan Assistance-Long Term C	2,310.00	0.00
740010-01-74	Wages - Education Center	68,679.00	47,313.00
740011-01-74	Wages - Housekeeping - Education Center	3,674.00	4,008.00
740012-01-74	Wages - Instructors - Education Center	21,644.00	25,760.00
740020-01-74	Payroll Taxes - FICA - Education Center	7,155.00	5,951.00
740030-01-74	Workers Compensation - Education Center	75.00	62.00
740050-01-74	Travel & Seminars - Education Center	704.00	0.00
740060-01-74	Education Supplies - Education Center	4.00	22.00
740065-01-74	Instructors & Books - Education Center	2,394.00	2,055.00
740090-01-74	Office Supplies - Education Center	84.00	1,875.00
740091-01-74	Food Supplies - Education Center	0.00	132.00
740100-01-74	Purchased Prof. Services - Education Ce	650.00	958.00
740105-01-74	IT Supplies And Services - Education Ce	492.00	1,624.00
740110-01-74	Pension Expense - Education Center	192.00	192.00
740120-01-74	Office Supplies - Education Center	0.00	4.00
740130-01-74	Other Expenses - Education Center	307.00	677.00
740140-01-74	Health Insurance - Education Center	6,900.00	4,822.00
740160-01-74	HiSet Classes - Education Center	1,519.00	0.00
740180-01-74	English For Workplace Classes - Educ. C	66.00	0.00
740190-01-74	CDP Alzheimer Dementia Class - Educ. Ce	4,816.00	0.00
740220-01-74	Citizenship Program Expenses - Educ. Ce	2,613.00	10,065.00
740240-01-74	Reward/Recognition Expenses - Educ. Cen	100.00	0.00
760100-01-76	Wages - Development	90,512.00	91,074.00

760101-01-76	Payroll Taxes - Development	6,233.00	6,782.00
760102-01-76	Shared Allocation Wages - Development	20,448.00	17,844.00
760105-01-76	Development - Office Expense	4,693.00	4,330.00
760107-01-76	Development - Fundraising Supplies	1,185.00	1,571.00
760109-01-76	Development - Educational Forum Expense	11,015.00	9,333.00
760113-01-76	Development - Direct Mail Expense	4,106.00	3,857.00
760114-01-76	Development - Health Insurance Expense	6,971.00	6,971.00
Subtotal : None		275,516.00	255,750.00
Total [SOBREL3.11C1]	Other Expenses	275,516.00	255,750.00

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