

Client: **A443182 - Notre Dame Health Care Center, Inc.**
Engagement: **MDMC 2022 - Notre Dame Health Care Center, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T01-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	CAID PP-1 12/31/2021	FS CP 12/31/2022	JE Ref #	CAIDJE	CAID CP 12/31/2022
Group : [BS] Balance Sheet Groupings						
Subgroup : None						
100100-01-00	Cash - Operating	0.00	1,615,133.00		0.00	1,615,133.00
100100.000	Cash - Operating	1,976,640.00	0.00		0.00	0.00
100160.000	Cash- Peoples United Bank Escrow Account	18.00	0.00		0.00	0.00
100200-01-00	Cash - Petty	0.00	2,400.00		0.00	2,400.00
100200.000	Cash - Petty	2,400.00	0.00		0.00	0.00
100250-01-00	Investments At Cost	0.00	13,509,856.00		0.00	13,509,856.00
100250.000	Investments At Cost	12,606,523.00	0.00		0.00	0.00
100300-01-00	Valuation Allowance - Investments	0.00	(136,682.00)		0.00	(136,682.00)
100300.000	Valuation Allowance - Investments	2,778,048.00	0.00		0.00	0.00
100400-01-00	Interest Receivable - Investments	0.00	36,523.00		0.00	36,523.00
100400.000	Interest Receivable - Investments	28,866.00	0.00		0.00	0.00
100900-01-00	Cash - Resident Trust	0.00	14,281.00		0.00	14,281.00
100900.000	Cash - Resident Trust	137.00	0.00		0.00	0.00
100900.100	Resident Trust - Seed Account	147,256.00	0.00		0.00	0.00
1041.900	BOARD RESTRICTED INVESTMENTS	0.00	1,915,501.00		0.00	1,915,501.00
1041.91	BOARD RESTRICTED - OFFSET	0.00	(1,915,501.00)		0.00	(1,915,501.00)
111000-01-00	A/R - Private	0.00	176,820.00		0.00	176,820.00
111000.000	A/R - Private	266,747.00	0.00		0.00	0.00
112000-01-00	A/R - Medicaid	0.00	350,364.00		0.00	350,364.00
112000.000	A/R - Medicaid	470,700.00	0.00		0.00	0.00
113000-01-00	A/R - Medicare Part A	0.00	275,437.00		0.00	275,437.00
113000.000	A/R - Medicare Part A	134,852.00	0.00		0.00	0.00
114000-01-00	A/R - Medicare Part B	0.00	28,227.00		0.00	28,227.00
114000.000	A/R - Medicare Part B	38,963.00	0.00		0.00	0.00
115000-01-00	A/R - Co-Insurance Part A	0.00	69,808.00		0.00	69,808.00
115000.000	A/R - Co-Insurance Part A	24,642.00	0.00		0.00	0.00
116000-01-00	A/R - Co-Insurance Part B	0.00	11,392.00		0.00	11,392.00
116000.000	A/R - Co-Insurance Part B	13,587.00	0.00		0.00	0.00
116100-01-00	A/R - Managed Care Part B	0.00	51,772.00		0.00	51,772.00
116100.000	A/R - Managed Care Part B	41,986.00	0.00		0.00	0.00
117000-01-00	A/R - Managed Care	0.00	69,675.00		0.00	69,675.00
117000.000	A/R - Managed Care	12,229.00	0.00		0.00	0.00
118000-01-00	A/R - Insurance	0.00	(6,580.00)		0.00	(6,580.00)
118000.000	A/R - Insurance	8,920.00	0.00		0.00	0.00
119000-01-00	A/R - Resource	0.00	(28,401.00)		0.00	(28,401.00)
119000.000	A/R - Resource	(53,682.00)	0.00		0.00	0.00
119100.000	A/R - Evercare (SCO)	6,538.00	0.00		0.00	0.00
119150-01-00	A/R - Navicare (SCO)	0.00	308,730.00		0.00	308,730.00
119150.000	A/R - Navicare (SCO)	249,142.00	0.00		0.00	0.00
119300-01-00	A/R - Hospice	0.00	109,045.00		0.00	109,045.00
119300.000	A/R - Hospice	93,971.00	0.00		0.00	0.00
120000-01-00	A/R - Allowance For Bad Debt	0.00	(90,000.00)		0.00	(90,000.00)
120000.000	A/R - Allowance For Bad Debt	(110,000.00)	0.00		0.00	0.00
131000-01-00	A/R - Employee Loans	0.00	3,540.00		0.00	3,540.00
131000.000	A/R - Employee Loans	3,400.00	0.00		0.00	0.00
132000.000	Due From Medicaid - ND Hospice	(21,299.00)	0.00		0.00	0.00
139000-01-00	Accounts Receivable - Other	0.00	1,217,137.00		0.00	1,217,137.00
139000.000	Accounts Receivable - Other	91,035.00	0.00		0.00	0.00
139850-01-00	Due To/from Hospice - Intercompany	0.00	(1,548,197.00)		0.00	(1,548,197.00)
139850.000	Due To/from Hospice-Intercompany	(1,382,591.00)	0.00		0.00	0.00
149000-01-00	Medical Supplies And Expense - Other	0.00	64,251.00		0.00	64,251.00
149000.000	Medical Supplies And Expense - Other	145,867.00	0.00		0.00	0.00
151000-01-00	Prepaid - Expenses	0.00	49,089.00		0.00	49,089.00
151000.000	Prepaid - Expenses	68,484.00	0.00		0.00	0.00
152000-01-00	Prepaid - Insurance	0.00	73,976.00		0.00	73,976.00
152000.000	Prepaid - Insurance	88,184.00	0.00		0.00	0.00
160050-01-00	Land - Nursing Facility	0.00	525,000.00		0.00	525,000.00
160050.000	Land - Nursing Facility	525,000.00	0.00		0.00	0.00
161000-01-00	Building - Nursing Facility	0.00	7,455,570.00		0.00	7,455,570.00
161000.000	Building - Nursing Facility	7,455,570.00	0.00		0.00	0.00
161500-01-00	Motor Vehicles - Nursing Facility	0.00	85,060.00		0.00	85,060.00
161500.000	Motor Vehicles - Nursing Facility	85,060.00	0.00		0.00	0.00
162000-01-00	Furniture Fixtures & Equipment-Nursing	0.00	3,755,440.00		0.00	3,755,440.00
162000.000	Furniture Fixtures & Equipment-Nursing Facilit	3,631,714.00	0.00		0.00	0.00
162500-01-00	Improvements - Nursing Facility	0.00	2,970,866.00		0.00	2,970,866.00
162500.000	Improvements - Nursing Facility	2,933,594.00	0.00		0.00	0.00
162510-01-00	Improvements - Outpatient Rehab	0.00	6,984.00		0.00	6,984.00
162510.000	Improvements - Outpatient Rehab	6,984.00	0.00		0.00	0.00
163000-01-00	Computer Software - Nursing Facility	0.00	166,896.00		0.00	166,896.00
163000.000	Computer Software - Nursing Facility	166,896.00	0.00		0.00	0.00
163200-01-00	Education Center - Improvements	0.00	432,151.00		0.00	432,151.00
163200.000	Education Center - Improvements	432,151.00	0.00		0.00	0.00

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

Account	Description	CAID PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2021	12/31/2022			12/31/2022
163210-01-00	Education Center - Equipment	0.00	129,044.00		0.00	129,044.00
163210.000	Education Center - Equipment	105,088.00	0.00		0.00	0.00
163215.000	Equipment -Hospice Other Equipment	3,824.00	0.00		0.00	0.00
163220-01-00	Garage Addition	0.00	2,924,575.00		0.00	2,924,575.00
163220.000	Garage Addition	2,924,575.00	0.00		0.00	0.00
163250-01-00	Construction In Progress	0.00	421,987.00		0.00	421,987.00
163250.000	Construction In Progress	401,422.00	0.00		0.00	0.00
165000-01-00	Accum. Dep. - Building(Nursing Facility)	0.00	(6,224,304.00)		0.00	(6,224,304.00)
165000.000	Accum. Dep. - Building(Nursing Facility)	(6,106,434.00)	0.00		0.00	0.00
165500-01-00	Accum. Dep. - Motor Vehicles(Nursing Fa	0.00	(85,060.00)		0.00	(85,060.00)
165500.000	Accum. Dep. - Motor Vehicles(Nursing Facility)	(81,571.00)	0.00		0.00	0.00
166000-01-00	Accum. Dep. - FF&E(Nursing Facility)	0.00	(3,110,992.00)		0.00	(3,110,992.00)
166000.000	Accum. Dep. - FF&E(Nursing Facility)	(2,963,230.00)	0.00		0.00	0.00
166500-01-00	Accum. Dep. - Improvements(Nursing Faci	0.00	(1,715,511.00)		0.00	(1,715,511.00)
166500.000	Accum. Dep. - Improvements(Nursing Facility)	(1,584,407.00)	0.00		0.00	0.00
167000-01-00	Accum. Dep. - Computer Software(Nursing	0.00	(163,205.00)		0.00	(163,205.00)
167000.000	Accum. Dep. - Computer Software(Nursing Fa	(152,868.00)	0.00		0.00	0.00
167100-01-00	Accum. Dep. - Education Ctr. Improvemen	0.00	(355,867.00)		0.00	(355,867.00)
167100.000	Accum. Dep. - Education Ctr. Improvements	(334,517.00)	0.00		0.00	0.00
167200-01-00	Accum. Dep. - Education Ctr. Equipment	0.00	(92,188.00)		0.00	(92,188.00)
167200.000	Accum. Dep. - Education Ctr. Equipment	(85,335.00)	0.00		0.00	0.00
167300-01-00	Accum. Dep. - Garage Addition	0.00	(1,133,271.00)		0.00	(1,133,271.00)
167300.000	Accum. Dep. - Garage Addition	(1,060,157.00)	0.00		0.00	0.00
167400-01-00	Accum. Dep. - Improvements(Outpatient R	0.00	(3,665.00)		0.00	(3,665.00)
167400.000	Accum. Dep. - Improvements(Outpatient Reha	(3,316.00)	0.00		0.00	0.00
181000-01-00	Bond Issuance Costs	0.00	266,139.00		0.00	266,139.00
181000.000	Bond Issuance Costs	266,139.00	0.00		0.00	0.00
181300-01-00	Accum. Dep. - B.I.C.	0.00	(33,354.00)		0.00	(33,354.00)
181300.000	Accum. Dep. - B.I.C.	(11,006.00)	0.00		0.00	0.00
1973.00	MORT. ACQ. COSTS -REFINAN	287,111.00	0.00		287,111.00	287,111.00
				CAIDJE - 5	287,111.00	
1974.00	AMORT. M.A.C.	(167,475.00)	0.00		(167,475.00)	(167,475.00)
				CAIDJE - 5	(167,475.00)	
200100-01-00	Accounts Payable	0.00	(459,425.00)		0.00	(459,425.00)
200100.000	Accounts Payable	(406,530.00)	0.00		0.00	0.00
200200-01-00	Accrued Expenses - Other	0.00	(96,638.00)		0.00	(96,638.00)
200200.000	Accrued Expenses - Other	(30,339.00)	0.00		0.00	0.00
200220-01-00	Accrued Expenses - Utilities	0.00	(15,637.00)		0.00	(15,637.00)
200220.000	Accrued Expenses - Utilities	(15,352.00)	0.00		0.00	0.00
200240-01-00	Accrued Expenses - User fees	0.00	(234,919.00)		0.00	(234,919.00)
200240.000	Accrued Expenses - User fees	(242,709.00)	0.00		0.00	0.00
200400.000	Current Portion Of Long-Term Debt	0.00	(94,284.00)		0.00	(94,284.00)
201150-01-00	403(b) Contribution Withholdings	0.00	(11,308.00)		0.00	(11,308.00)
201150.000	403(b) Contribution Withholdings	(11,383.00)	0.00		0.00	0.00
201155-01-00	403(b) Loan Withholdings	0.00	(1,157.00)		0.00	(1,157.00)
201155.000	403(b) Loan Withholdings	(1,534.00)	0.00		0.00	0.00
202000-01-00	Accrued Wages	0.00	(307,485.00)		0.00	(307,485.00)
202000.000	Accrued Wages	(229,850.00)	0.00		0.00	0.00
202100-01-00	Accrued Payroll Taxes	0.00	(76,034.00)		0.00	(76,034.00)
202100.000	Accrued Payroll Taxes	(65,163.00)	0.00		0.00	0.00
202400-01-00	Accrued Interest	0.00	(10,710.00)		0.00	(10,710.00)
202400.000	Accrued Interest	(10,351.00)	0.00		0.00	0.00
203000-01-00	Accrued Employee Benefits	0.00	(605,741.00)		0.00	(605,741.00)
203000.000	Accrued Employee Benefits	(549,437.00)	0.00		0.00	0.00
203100-01-00	Section 125 W/h's - Caf+ -¼ Plan	0.00	18,059.00		0.00	18,059.00
203100.000	Section 125 W/h's - Caf+ -¼ Plan	7,573.00	0.00		0.00	0.00
215000-01-00	Deferred/Accrued Grant Revenue	0.00	(71,744.00)		0.00	(71,744.00)
215000.000	Deferred/Accrued Grant Revenue	(18,381.00)	0.00		0.00	0.00
215100-01-00	Resident Refunds	0.00	2,860.00		0.00	2,860.00
215100.000	Resident Refunds	2,813.00	0.00		0.00	0.00
215300-01-00	Resident Trust Payable	0.00	(12,433.00)		0.00	(12,433.00)
215300.000	Resident Trust Payable	(137.00)	0.00		0.00	0.00
215600-01-00	Due To HMO Ins/CMS - NDLTC	0.00	(700,000.00)		0.00	(700,000.00)
251000-01-00	Long Term Debt(Series2020 Refund Loan)-	0.00	(4,157,538.00)		0.00	(4,157,538.00)
251000.000	Long Term Debt(Series2020 Refund Loan)-ND	(4,180,957.00)	0.00		0.00	0.00
251010-01-00	Long Term Debt-(Series2020Taxable Loan)	0.00	(627,227.00)		0.00	(627,227.00)
251010.000	Long Term Debt-(Series2020Taxable Loan)-NI	(661,827.00)	0.00		0.00	0.00
251150-01-00	Intercompany Account - Du Lac	0.00	4,164,580.00		0.00	4,164,580.00
251150.000	Intercompany Account - Du Lac	3,200,092.00	0.00		0.00	0.00
252000-01-00	Due To/From Du Lac - Exchange Monthly	0.00	33,045.00		0.00	33,045.00
252000.000	Due To/From Du Lac - Exchange Monthly	43,457.00	0.00		0.00	0.00
253000.000	Current Portion Of Long-Term Debt	0.00	94,284.00		0.00	94,284.00
254000-01-00	Unrealized Gain(Loss) On Inter. Rate Sw	0.00	673,996.00		0.00	673,996.00
254000.000	Unrealized Gain(Loss) On Inter. Rate Swap	150,218.00	0.00		0.00	0.00
2621.03	INTERCOMPANY DU LAC A	15,192.00	0.00		0.00	0.00

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		12/31/2021	12/31/2022			12/31/2022
308000-01-00	Unrestricted - Net Assets	0.00	(20,593,998.00)		0.00	(20,593,998.00)
308000.000	Unrestricted - Net Assets	(19,883,845.00)	0.00		(129,206.00)	(129,206.00)
				CAIDJE - 5	(129,206.00)	
308100-01-00	Restricted - Net Assets	0.00	(38,140.00)		0.00	(38,140.00)
308100.000	Restricted - Net Assets	(33,107.00)	0.00		0.00	0.00
Subtotal : None		1,484,818.00	(677,703.00)		(9,570.00)	(687,273.00)
Total [BS] Balance Sheet Groupings		1,484,818.00	(677,703.00)		(9,570.00)	(687,273.00)
Group : [P&L]	Profit & Loss Groupings					
Subgroup : None						
3023.13	M/CAID RESOURCE INCOME	(1,239,403.00)	0.00		(1,410,973.00)	(1,410,973.00)
				CAIDJE - 1	(1,410,973.00)	
3023.14	M/CAID RESOURCE OFFSET	1,239,403.00	0.00		1,410,973.00	1,410,973.00
				CAIDJE - 1	1,410,973.00	
400100-01-40	Medicare A - Room And Board	0.00	(1,161,842.00)		0.00	(1,161,842.00)
400100.000	Medicare A - Room And Board	(1,519,768.00)	0.00		0.00	0.00
400105-01-40	Medicare A - Sequestration Account	0.00	11,769.00		0.00	11,769.00
400250-01-40	Medicare A - Pharmacy	0.00	(132,771.00)		0.00	(132,771.00)
400250.000	Medicare A - Pharmacy	(106,739.00)	0.00		0.00	0.00
400300-01-40	Medicare A - Oxygen	0.00	(30.00)		0.00	(30.00)
400400-01-40	Medicare A - Physical Therapy	0.00	(345,637.00)		0.00	(345,637.00)
400400.000	Medicare A - Physical Therapy	(415,262.00)	0.00		0.00	0.00
400450-01-40	Medicare A - Occupational Therapy	0.00	(357,924.00)		0.00	(357,924.00)
400450.000	Medicare A - Occupational Therapy	(414,217.00)	0.00		0.00	0.00
400500-01-40	Medicare A - Speech Therapy	0.00	(56,978.00)		0.00	(56,978.00)
400500.000	Medicare A - Speech Therapy	(140,016.00)	0.00		0.00	0.00
400700-01-40	Medicare A - X-Ray	0.00	(8,396.00)		0.00	(8,396.00)
400700.000	Medicare A - X-Ray	(4,708.00)	0.00		0.00	0.00
400850-01-40	Medicare A - Lab	0.00	(35,068.00)		0.00	(35,068.00)
400850.000	Medicare A - Lab	(45,017.00)	0.00		0.00	0.00
400860-01-40	Medicare A - Pulse Ox	0.00	(11,219.00)		0.00	(11,219.00)
400860.000	Medicare A - Pulse Ox	(47,189.00)	0.00		0.00	0.00
400880.000	Medicare A - Settlements	(616,815.00)	0.00		0.00	0.00
400900-01-40	Medicare A - Contractual Adjustment	0.00	948,085.00		0.00	948,085.00
400900.000	Medicare A - Contractual Adjustment	1,167,984.00	0.00		0.00	0.00
400999.000	Medicare A - Prior Year Adjustment	0.00	50,000.00		(50,000.00)	0.00
				CAIDJE - 11	(50,000.00)	
410100-01-41	Private Cert - Room And Board	0.00	(5,750,366.00)		0.00	(5,750,366.00)
410100.000	Private Cert - Room And Board	(5,760,389.00)	0.00		0.00	0.00
410998.000	Private - Other Charges	(199.00)	0.00		0.00	0.00
410999.000	Private Cert - Prior Year Adjustment	(5.00)	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	0.00	(4,439,573.00)		0.00	(4,439,573.00)
430100.000	Medicaid Cert - Room And Board	(3,652,279.00)	0.00		0.00	0.00
430250-01-43	Medicaid Cert - Pharmacy	0.00	(356.00)		0.00	(356.00)
430400-01-43	Medicaid Cert - Physical Therapy	0.00	(5,361.00)		0.00	(5,361.00)
430400.000	Medicaid Cert - Physical Therapy	(212.00)	0.00		0.00	0.00
430450-01-43	Medicaid Cert - Occupational Therapy	0.00	(4,774.00)		0.00	(4,774.00)
430500-01-43	Medicaid Cert - Speech Therapy	0.00	(2,223.00)		0.00	(2,223.00)
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	0.00	(440.00)		0.00	(440.00)
430850-01-43	Medicaid Cert - Lab	0.00	(180.00)		0.00	(180.00)
430900-01-43	Medicaid Cert - Contractual Adjustment	0.00	13,440.00		0.00	13,440.00
430900.000	Medicaid Cert - Contractual Adjustment	212.00	0.00		0.00	0.00
430950-01-43	Medicaid Cert - Settlements	0.00	(335,308.00)		0.00	(335,308.00)
430951-01-43	Medicaid Cert - Testing Fees Settlement	0.00	(459,369.00)		0.00	(459,369.00)
430951.000	Medicaid Cert - Testing Fees Settlements	(538,479.00)	0.00		0.00	0.00
430960-01-43	Medicaid Other Income	0.00	(130.00)		0.00	(130.00)
430999-01-43	Medicaid Cert - Prior Year Adjustment	0.00	(9,306.00)		0.00	(9,306.00)
				CAIDJE - 11	(0.00)	
435100-01-44	Medicaid Senior Care - Room And Board	0.00	(2,716,467.00)		0.00	(2,716,467.00)
435100.000	Medicaid Senior Care - Room And Board	(2,040,506.00)	0.00		0.00	0.00
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)	

Client: **A443182 - Notre Dame Health Care Center, Inc.**
Engagement: **MDMC 2022 - Notre Dame Health Care Center, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T01-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	CAID PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2021	12/31/2022			12/31/2022
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)	
4425.02	W/C ADMINISTRATION	0.00	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
4425.32	OTHER BENEFITS - DON	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
4425.35	OTHER BENEFITS-ADMIN	0.00	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
450100-01-45	Managed Care Cert - Room And Board	0.00	(253,639.00)		182,230.00	(71,409.00)
				CAIDJE - 12	182,230.00	
450100.000	Managed Care Cert - Room And Board	(273,272.00)	0.00		0.00	0.00
450250-01-45	Managed Care Cert - Pharmacy	0.00	(25,749.00)		0.00	(25,749.00)
450250.000	Managed Care Cert - Pharmacy	(42,202.00)	0.00		0.00	0.00
450300-01-45	Managed Care Cert - Oxygen	0.00	(30.00)		0.00	(30.00)
450400-01-45	Managed Care Cert - Physical Therapy	0.00	(88,550.00)		0.00	(88,550.00)
450400.000	Managed Care Cert - Physical Therapy	(124,481.00)	0.00		0.00	0.00
450450-01-45	Managed Care Cert - Occupational Therap	0.00	(79,234.00)		0.00	(79,234.00)
450450.000	Managed Care Cert - Occupational Therapy	(122,520.00)	0.00		0.00	0.00
450500-01-45	Managed Care Cert - Speech Therapy	0.00	(18,267.00)		0.00	(18,267.00)
450500.000	Managed Care Cert - Speech Therapy	(33,011.00)	0.00		0.00	0.00
450700-01-45	Managed Care Cert - X-Ray	0.00	(2,214.00)		0.00	(2,214.00)
450700.000	Managed Care Cert - X-Ray	(974.00)	0.00		0.00	0.00
450800-01-45	Managed Care Cert - Other Revenue	0.00	(15,600.00)		0.00	(15,600.00)
450800.000	Managed Care Cert - Other Revenue	(11,750.00)	0.00		0.00	0.00
450850-01-45	Managed Care Cert - Lab	0.00	(7,085.00)		0.00	(7,085.00)
450850.000	Managed Care Cert - Lab	(11,515.00)	0.00		0.00	0.00
450860-01-45	Managed Care - Pulse Ox	0.00	(3,221.00)		0.00	(3,221.00)
450860.000	Managed Care - Pulse Ox	(13,032.00)	0.00		0.00	0.00
450900-01-45	Managed Care Cert - Contractual Adjustm	0.00	225,186.00		0.00	225,186.00
450900.000	Managed Care Cert - Contractual Adjustment	356,019.00	0.00		0.00	0.00
4527.00	AMORT. - M.A.C.	9,570.00	0.00		9,570.00	9,570.00
				CAIDJE - 5	9,570.00	
460100.000	Insurance Cert - Room And Board	(15,500.00)	0.00		0.00	0.00
460999-01-46	Insurance Cert - Prior Year Adjustment	0.00	15,500.00		(15,500.00)	0.00
				CAIDJE - 11	(15,500.00)	
470100-01-47	Hospice Cert - Room And Board	0.00	(533,287.00)		0.00	(533,287.00)
470100.000	Hospice Cert - Room And Board	(358,387.00)	0.00		0.00	0.00
500400-01-50	Medicare B - Physical Therapy	0.00	(136,045.00)		0.00	(136,045.00)
500400.000	Medicare B - Physical Therapy	(137,118.00)	0.00		0.00	0.00
500450-01-50	Medicare B - Occupational Therapy	0.00	(121,968.00)		0.00	(121,968.00)
500450.000	Medicare B - Occupational Therapy	(138,031.00)	0.00		0.00	0.00
500500-01-50	Medicare B - Speech Therapy	0.00	(51,910.00)		0.00	(51,910.00)
500500.000	Medicare B - Speech Therapy	(52,378.00)	0.00		0.00	0.00
500860-01-50	Medicare B - Pulse Ox	0.00	(59,144.00)		0.00	(59,144.00)
500860.000	Medicare B - Pulse Ox	(283,368.00)	0.00		0.00	0.00
500900-01-50	Medicare B - Contractual Adjustment	0.00	213,676.00		0.00	213,676.00
500900.000	Medicare B - Contractual Adjustment	327,452.00	0.00		0.00	0.00
500905-01-50	Medicare B - Sequestration Account	0.00	908.00		0.00	908.00
500905.000	Medicare B - Sequestration Account	3,983.00	0.00		0.00	0.00
505400-01-51	Managed Care B - Physical Therapy	0.00	(88,898.00)		0.00	(88,898.00)
505400.000	Managed Care B - Physical Therapy	(106,087.00)	0.00		0.00	0.00
505450-01-51	Managed Care B - Occupational Therapy	0.00	(72,947.00)		0.00	(72,947.00)
505450.000	Managed Care B - Occupational Therapy	(80,157.00)	0.00		0.00	0.00
505500-01-51	Managed Care B - Speech Therapy	0.00	(28,782.00)		0.00	(28,782.00)
505500.000	Managed Care B - Speech Therapy	(24,509.00)	0.00		0.00	0.00
505860-01-51	Managed Care B - Pulse Ox	0.00	(40,391.00)		0.00	(40,391.00)
505860.000	Managed Care B - Pulse Ox	(116,310.00)	0.00		0.00	0.00
505900-01-51	Managed Care B - Contractual Adjustment	0.00	116,231.00		0.00	116,231.00
505900.000	Managed Care B - Contractual Adjustment	167,618.00	0.00		0.00	0.00
595615-02-98	Donations - In Kind (Activity Function)	0.00	(1,723.00)		0.00	(1,723.00)
595615.000	Donations - In Kind (Activity Function)	(1,071.00)	0.00		0.00	0.00
599010-01-53	Barber/Beauty Income	0.00	(4,071.00)		0.00	(4,071.00)
599010.000	Barber/Beauty Income	(1,859.00)	0.00		0.00	0.00
599044-01-76	Gala And Event Fundraising Revenue	0.00	(75,828.00)		0.00	(75,828.00)
599044.000	Gala And Event Fundraising Revenue	(75,100.00)	0.00		0.00	0.00
599045-01-76	Donations - In Kind (Ed Forum)	0.00	(16,285.00)		0.00	(16,285.00)
599045.000	Donations - In Kind (Ed Forum)	(14,970.00)	0.00		0.00	0.00
599050-01-53	Interest Income	0.00	(504.00)		0.00	(504.00)
599050.000	Interest Income	(1,331.00)	0.00		0.00	0.00
599063-01-53	Investment Income - Funded Depreciation	0.00	(276,294.00)		0.00	(276,294.00)
599063.000	Investment Income - Funded Depreciation Acc	(289,131.00)	0.00		0.00	0.00
599064-01-53	Unrealized Gain(Loss) On Investments	0.00	2,901,880.00		0.00	2,901,880.00
599064.000	Unrealized Gain(Loss) On Investments	(148,308.00)	0.00		0.00	0.00

Client: **A443182 - Notre Dame Health Care Center, Inc.**
Engagement: **MDMC 2022 - Notre Dame Health Care Center, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T01-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	CAID PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2021	12/31/2022			12/31/2022
599066-01-53	Realized Gain (Loss) On Investments	0.00	(692,027.00)		0.00	(692,027.00)
599066.000	Realized Gain (Loss) On Investments	(1,468,895.00)	0.00		0.00	0.00
599068-01-53	Unrealized Gain(Loss)On Interest Rate S	0.00	(523,778.00)		0.00	(523,778.00)
599068.000	Unrealized Gain(Loss)On Interest Rate Swap	(187,469.00)	0.00		0.00	0.00
599072-01-53	ERTC Revenue ND	0.00	(1,190,887.00)		0.00	(1,190,887.00)
599080-01-53	Misc. Income	0.00	(104,726.00)		0.00	(104,726.00)
599080.000	Misc. Income	(22,253.00)	0.00		0.00	0.00
599090-01-53	Small Balance Adjustments	0.00	59.00		0.00	59.00
599090.000	Small Balance Adjustments	406.00	0.00		0.00	0.00
599810-01-53	Donations - Activities Long Term Care	0.00	(3,010.00)		0.00	(3,010.00)
599810.000	Donations - Activities Long Term Care	(940.00)	0.00		0.00	0.00
599811.000	Donations - Activities Harmony Long Term Car	(100.00)	0.00		0.00	0.00
599820.000	Donations - Hospice	(650.00)	0.00		0.00	0.00
599825-01-75	Donations-Adult Palliative Care Hospice	0.00	(25.00)		0.00	(25.00)
599829-01-53	Donations - Unrestricted NDHCC	0.00	(24,293.00)		0.00	(24,293.00)
599829.000	Donations - Unrestricted NDHCC	(51,993.00)	0.00		0.00	0.00
599830-01-53	Donations - Unrestricted Long Term Care	0.00	(10,927.00)		0.00	(10,927.00)
599830.000	Donations - Unrestricted Long Term Care	(11,048.00)	0.00		0.00	0.00
599831.000	Donations - Harmony Long Term Care	(325.00)	0.00		0.00	0.00
599832-01-53	Donations - In Kind - Long Term Care	0.00	(5,426.00)		0.00	(5,426.00)
599832.000	Donations - In Kind - Long Term Care	(20,985.00)	0.00		0.00	0.00
599833-01-53	Donations - Pastoral Care - Long Term C	0.00	(3,940.00)		0.00	(3,940.00)
599833.000	Donations - Pastoral Care - Long Term Care	(915.00)	0.00		0.00	0.00
599840-01-53	Donations - Temporarily Restricted Fund	0.00	(12,514.00)		0.00	(12,514.00)
599840.000	Donations - Temporarily Restricted Funds - LT	(1,783.00)	0.00		0.00	0.00
599861-01-74	Citizenship Other Revenue- Education Ce	0.00	(4,015.00)		0.00	(4,015.00)
599861.000	Citizenship Other Revenue- Education Center	(4,425.00)	0.00		0.00	0.00
599862-01-74	Donations - Temp Restricted-Education C	0.00	(32,500.00)		0.00	(32,500.00)
599862.000	Donations - Temp Restricted-Education Center	(42,000.00)	0.00		0.00	0.00
599863-01-74	Maranatha II Trust - Citizenship - Educ	0.00	(30,500.00)		0.00	(30,500.00)
599863.000	Maranatha II Trust - Citizenship - Education Ct	(40,500.00)	0.00		0.00	0.00
599881-01-74	Grant Revenue SND - Education Center	0.00	(9,249.00)		0.00	(9,249.00)
599881.000	Grant Revenue SND - Education Center	751.00	0.00		0.00	0.00
599884-01-74	Donations - Education Center	0.00	(7,275.00)		0.00	(7,275.00)
599884.000	Donations - Education Center	(8,876.00)	0.00		0.00	0.00
599886-01-74	Grant : Other - Education Center	0.00	(5,000.00)		0.00	(5,000.00)
599887-01-74	Central Admin Charges-Education Ctr	0.00	(72,420.00)		0.00	(72,420.00)
599887.000	Central Admin Charges-Education Ctr	(93,684.00)	0.00		0.00	0.00
599889.000	Food Reimbursement - Education Center	(413.00)	0.00		0.00	0.00
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	0.00	201,294.00	CAIDJE - 9	(0.00)	201,294.00
610100.000	Wages - Activities	217,633.00	0.00		0.00	0.00
610101.000	Wages - Activities For Du Lac	1,073.00	0.00		0.00	0.00
610150.000	Wages - Contra Salaries(Activities)	(1,073.00)	0.00		0.00	0.00
610650-01-61	Supplies - Activities (LTC Traditional	0.00	3,722.00		0.00	3,722.00
610650.000	Supplies - Activities (LTC Traditional Units)	4,225.00	0.00		0.00	0.00
610651-01-61	Supplies - Activities (LTC Harmony Care	0.00	435.00		0.00	435.00
610651.000	Supplies - Activities (LTC Harmony Care)	4,227.00	0.00		0.00	0.00
610810.000	Dues & Subscriptions	405.00	0.00		0.00	0.00
610850-01-61	Purchased Services-Activities(Tradition	0.00	6,964.00		0.00	6,964.00
610850.000	Purchased Services-Activities(Traditional Units	2,751.00	0.00		0.00	0.00
610851-01-61	Purchased Services - Activities(Harmony	0.00	1,023.00		0.00	1,023.00
610851.000	Purchased Services - Activities(Harmony Care	1,545.00	0.00		0.00	0.00
610860-01-61	Donations In Kind (Activity Raffle)	0.00	5,426.00		0.00	5,426.00
610860.000	Donations In Kind (Activity Raffle)	1,985.00	0.00		0.00	0.00
610900.000	Directed Purchases - Activities	449.00	0.00		0.00	0.00
620100-01-62	Wages - Social Services	0.00	308,295.00		0.00	308,295.00
620100.000	Wages - Social Services	284,781.00	0.00		0.00	0.00
620110-01-62	Wages - Pastoral Care	0.00	111,826.00		0.00	111,826.00
620110.000	Wages - Pastoral Care	181,521.00	0.00		0.00	0.00
620150-01-62	Wages - Contra Salaries(Pastoral)	0.00	(15,004.00)		0.00	(15,004.00)
620150.000	Wages - Contra Salaries(Pastoral)	(32,400.00)	0.00		0.00	0.00
620850-01-62	Purchased Services	0.00	8,118.00		0.00	8,118.00
620850.000	Purchased Services	12,745.00	0.00		0.00	0.00
620950-01-62	Pastoral Care Services & Expenses	0.00	22,470.00		0.00	22,470.00
620950.000	Pastoral Care Expenses	25,114.00	0.00		0.00	0.00
630100-01-63	Wages - R.N.'s	0.00	251,683.00		0.00	251,683.00
630100.000	Wages - R.N.'s	413,477.00	0.00		0.00	0.00
630110-01-63	Wages - L.P.N.'s	0.00	1,544,079.00		0.00	1,544,079.00
630110.000	Wages - L.P.N.'s	1,540,646.00	0.00		0.00	0.00

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

Account	Description	CAID PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2021	12/31/2022			12/31/2022
630120-01-63	Wages - Aides	0.00	3,269,633.00		0.00	3,269,633.00
630120.000	Wages - Aides	2,761,232.00	0.00		0.00	0.00
630125-01-63	Contra Wages - Aides From ALF	0.00	52,638.00		0.00	52,638.00
630125.000	Contra Wages - Aides From ALF	18,158.00	0.00		0.00	0.00
630140-01-63	Wages - Medical Records/Scheduler	0.00	193,991.00		0.00	193,991.00
630140.000	Wages - Medical Records/Scheduler	163,457.00	0.00		0.00	0.00
630145-01-63	Wages - MDS/MMQ Coordinator	0.00	215,551.00		0.00	215,551.00
630145.000	Wages - MDS/MMQ Coordinator	132,306.00	0.00		0.00	0.00
				CAIDJE - 8	(0.00)	
630310-01-63	Agency R.N.	0.00	128,073.00		0.00	128,073.00
630310.000	Agency R.N.	41,746.00	0.00		0.00	0.00
				CAIDJE - 9	(0.00)	
630320-01-63	Agency L.P.N.	0.00	266,182.00		0.00	266,182.00
630320.000	Agency L.P.N.	136,110.00	0.00		0.00	0.00
				CAIDJE - 9	(0.00)	
630330-01-63	Agency Certified Aides	0.00	87,871.00		0.00	87,871.00
630330.000	Agency Certified Aides	93,348.00	0.00		0.00	0.00
				CAIDJE - 9	(0.00)	
6506.00	SALARY - MMQ NURSE	62,342.00	0.00		0.00	0.00
				CAIDJE - 8	(0.00)	
670100-01-63	Wages - DON	0.00	142,363.00		0.00	142,363.00
670100.000	Wages - DON	130,879.00	0.00		0.00	0.00
670110-01-63	Wages - Nurse Supervisors & Managers	0.00	584,650.00		0.00	584,650.00
670110.000	Wages - Nurse Supervisors & Managers	462,756.00	0.00		0.00	0.00
670600-01-63	Supplies (Non-Medical)	0.00	1,723.00		0.00	1,723.00
670600.000	Supplies (Non-Medical)	7,172.00	0.00		0.00	0.00
670850-01-63	Purchased Clinical IT Services - Nursi	0.00	102,149.00		0.00	102,149.00
670850.000	Purchased Professional Services - Nursing	62,003.00	0.00		0.00	0.00
670910-01-63	Medical Director	0.00	24,320.00		0.00	24,320.00
670910.000	Medical Director	23,612.00	0.00		0.00	0.00
670920-01-63	Employee Physicals	0.00	16,985.00		0.00	16,985.00
670920.000	Employee Physicals	35,995.00	0.00		0.00	0.00
670930-01-63	Medical Supplies	0.00	6,462.00		0.00	6,462.00
670930.000	Medical Supplies	22,225.00	0.00		0.00	0.00
670935-01-63	Pandemic Medical Supplies - Long Term C	0.00	93,339.00		0.00	93,339.00
670935.000	Pandemic Medical Supplies - Long Term Care	204,050.00	0.00		0.00	0.00
670936-01-63	Pandemic Testing Fees Employees - LTC	0.00	229,950.00		0.00	229,950.00
670936.000	Pandemic Testing Fees Employees - LTC	438,382.00	0.00		0.00	0.00
670937-01-65	Pandemic Testing Fees Medicare A Reside	0.00	495.00		0.00	495.00
670937.000	Pandemic Testing Fees Medicare A Residents	9,825.00	0.00		0.00	0.00
670938-01-63	Pandemic Testing Fees Medicaid Resident	0.00	225.00		0.00	225.00
670938.000	Pandemic Testing Fees Medicaid Residents - I	9,825.00	0.00		0.00	0.00
670939-01-63	Pandemic Testing Fees Private Residents	0.00	450.00		0.00	450.00
670939.000	Pandemic Testing Fees Private Residents - LT	6,240.00	0.00		0.00	0.00
670940-01-63	Nursing Supplies	0.00	291,870.00		0.00	291,870.00
670940.000	Nursing Supplies	291,781.00	0.00		0.00	0.00
670941-01-65	Pandemic Testing Fees Mgd Care Resident	0.00	405.00		0.00	405.00
670941.000	Pandemic Testing Fees Mgd Care Residents -	3,390.00	0.00		0.00	0.00
670950-01-63	Wages - Staff Devel Coord.	0.00	34,566.00		0.00	34,566.00
670970-01-63	Staff Devel Purchased Services	0.00	9,639.00		0.00	9,639.00
670970.000	Staff Devel Purchased Services	9,700.00	0.00		0.00	0.00
690100-01-66	Wages - Dietary Dept.	0.00	592,661.00		0.00	592,661.00
690100.000	Wages - Dietary Dept.	577,774.00	0.00		0.00	0.00
690110-01-66	Wages - Dietician	0.00	36,627.00		0.00	36,627.00
690110.000	Wages - Dietician	29,326.00	0.00		0.00	0.00
690660-01-66	Chemicals	0.00	7,709.00		0.00	7,709.00
690660.000	Chemicals	6,973.00	0.00		0.00	0.00
690670-01-66	Supplies (Non-Food)	0.00	17,253.00		0.00	17,253.00
690670.000	Supplies (Non-Food)	21,288.00	0.00		0.00	0.00
690680-01-66	Food Supplements	0.00	5,835.00		0.00	5,835.00
690680.000	Food Supplements	10,285.00	0.00		0.00	0.00
690690-01-66	Raw Food	0.00	370,524.00		0.00	370,524.00
690690.000	Raw Food	335,329.00	0.00		0.00	0.00
690695-01-66	Food - Events	0.00	564.00		0.00	564.00
690695.000	Food - Events	12.00	0.00		0.00	0.00
690698-01-66	Food - Activities	0.00	1,778.00		0.00	1,778.00
690698.000	Food - Activities	2,136.00	0.00		0.00	0.00
690720-01-66	Small Equipment Purchase	0.00	4,952.00		0.00	4,952.00
690720.000	Small Equipment Purchase	3,551.00	0.00		0.00	0.00
690730-01-66	Equipment Repair & Maintenance - Dietar	0.00	5,627.00		0.00	5,627.00
690730.000	Equipment Repair & Maintenance - Dietary	1,434.00	0.00		0.00	0.00
690850-01-66	Purchased Services - Dietary	0.00	868.00		0.00	868.00
690850.000	Purchased Services - Dietary	9,518.00	0.00		0.00	0.00
700100-01-70	Wages - Laundry Dept.	0.00	155,132.00		0.00	155,132.00
700100.000	Wages - Laundry Dept.	155,260.00	0.00		0.00	0.00

Client: **A443182 - Notre Dame Health Care Center, Inc.**
Engagement: **MDMC 2022 - Notre Dame Health Care Center, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T01-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	CAID PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2021	12/31/2022			12/31/2022
700670-01-70	Supplies - Laundry	0.00	12,460.00		0.00	12,460.00
700670.000	Supplies - Laundry	15,397.00	0.00		0.00	0.00
700690-01-70	Linen & Bedding - Laundry	0.00	12,195.00		0.00	12,195.00
700690.000	Linen & Bedding - Laundry	20,167.00	0.00		0.00	0.00
700730-01-70	Equipment Repair & Maintenance - Laundr	0.00	9,015.00		0.00	9,015.00
700730.000	Equipment Repair & Maintenance - Laundry	3,830.00	0.00		0.00	0.00
710100-01-71	Wages - Housekeeping	0.00	358,489.00		0.00	358,489.00
710100.000	Wages - Housekeeping	272,481.00	0.00		0.00	0.00
710670-01-71	Supplies - Housekeeping	0.00	53,977.00		0.00	53,977.00
710670.000	Supplies - Housekeeping	47,778.00	0.00		0.00	0.00
710850-01-71	Purchased Services - Housekeeping	0.00	43,421.00		0.00	43,421.00
720100-01-72	Wages - Plant & Grounds	0.00	286,105.00		0.00	286,105.00
720100.000	Wages - Plant & Grounds	267,591.00	0.00		0.00	0.00
720110-01-72	Wages - Contra Salaries(Grounds)	0.00	(62,916.00)		0.00	(62,916.00)
720110.000	Wages - Contra Salaries(Grounds)	(61,380.00)	0.00		0.00	0.00
720400-01-72	Cable & Satellite Expense	0.00	4,490.00		0.00	4,490.00
720400.000	Cable & Satellite Expense	5,659.00	0.00		0.00	0.00
720500-01-72	Telephone	0.00	105,085.00		0.00	105,085.00
720500.000	Telephone	41,773.00	0.00		0.00	0.00
720510-01-72	Gas	0.00	98,452.00		0.00	98,452.00
720510.000	Gas	71,422.00	0.00		0.00	0.00
720520-01-72	Electricity	0.00	104,671.00		0.00	104,671.00
720520.000	Electricity	107,518.00	0.00		0.00	0.00
720530-01-72	Water & Sewer	0.00	50,224.00		0.00	50,224.00
720530.000	Water & Sewer	48,511.00	0.00		0.00	0.00
720540-01-72	Trash Removal	0.00	47,789.00		0.00	47,789.00
720540.000	Trash Removal	33,677.00	0.00		0.00	0.00
720550-01-72	Service Contracts	0.00	38,912.00		0.00	38,912.00
720550.000	Service Contracts	24,787.00	0.00		0.00	0.00
720667-01-72	Vehicle Repair & Maintenance	0.00	17,829.00		0.00	17,829.00
720667.000	Vehicle Repair & Maintenance	5,418.00	0.00		0.00	0.00
720670-01-72	Supplies - Plant & Maintenance	0.00	27,163.00		0.00	27,163.00
720670.000	Supplies - Plant & Maintenance	25,674.00	0.00		0.00	0.00
720690-01-72	Grounds Maintenance	0.00	4,346.00		0.00	4,346.00
720690.000	Grounds Maintenance	11,485.00	0.00		0.00	0.00
720695-01-72	Grounds & Landscaping Supplies	0.00	9,264.00		0.00	9,264.00
720695.000	Grounds & Landscaping Supplies	7,989.00	0.00		0.00	0.00
720720-01-72	Small Equipment Purchase	0.00	2,033.00		0.00	2,033.00
720730-01-72	Repair & Maintenance	0.00	29,554.00		0.00	29,554.00
720730.000	Repair & Maintenance	52,481.00	0.00		0.00	0.00
720850-01-72	Purchased Services Maintenance	0.00	19,928.00		0.00	19,928.00
720850.000	Purchased Services Maintenance	27,753.00	0.00		0.00	0.00
720860-01-72	Purchased Services - Security Expenses	0.00	46,237.00		0.00	46,237.00
720860.000	Purchased Services - Security Expenses	43,415.00	0.00		0.00	0.00
730100-01-73	Wages - Administrator	0.00	169,344.00		0.00	169,344.00
730100.000	Wages - Administrator	172,730.00	0.00		0.00	0.00
730105-01-73	Wages - CEO	0.00	179,406.00		0.00	179,406.00
730105.000	Wages - CEO	191,050.00	0.00		0.00	0.00
730110-01-73	Wages - Clerical - Nursing Facility	0.00	753,005.00		0.00	753,005.00
730110.000	Wages - Clerical - Nursing Facility	749,284.00	0.00		0.00	0.00
730120-01-73	Wages - Clerical - Assisted Living	0.00	8,468.00		0.00	8,468.00
730120.000	Wages - Clerical - Assisted Living	10,996.00	0.00		0.00	0.00
730121-01-73	Wages - Clerical - Assisted Living - (C	0.00	(8,468.00)		0.00	(8,468.00)
730121.000	Wages - Clerical - Assisted Living - (Contra)	(10,996.00)	0.00		0.00	0.00
730150-01-73	Wages - Contra Salaries(clerical)	0.00	(159,432.00)		0.00	(159,432.00)
730150.000	Wages - Contra Salaries(clerical)	(159,132.00)	0.00		0.00	0.00
730200-01-73	Payroll Taxes - FICA	0.00	739,342.00		0.00	739,342.00
730200.000	Payroll Taxes - FICA	699,525.00	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
				CAIDJE - 3	(0.00)	
730225-01-73	Payroll Taxes - HUTA	0.00	11,443.00		0.00	11,443.00
730225.000	Payroll Taxes - HUTA	11,598.00	0.00		0.00	0.00
730250-01-73	Workers Compensation Insurance	0.00	131,043.00		0.00	131,043.00
730250.000	Workers Compensation Insurance	169,991.00	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
				CAIDJE - 3	(0.00)	
730280-01-73	Unemployment Claims - Long Term Care	0.00	47,247.00		0.00	47,247.00
730280.000	Unemployment Claims - Long Term Care	(2,916.00)	0.00		0.00	0.00
730286-01-73	Family And Medical Leave Tax Expense	0.00	32,400.00		0.00	32,400.00
730286.000	Family And Medical Leave Tax Expense	34,438.00	0.00		0.00	0.00
730300-01-73	Group Insurance - Health	0.00	666,139.00		0.00	666,139.00
730300.000	Group Insurance - Health	698,523.00	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
				CAIDJE - 3	(0.00)	
730310-01-73	Group Insurance - Dental	0.00	27,940.00		0.00	27,940.00

Client: **A443182 - Notre Dame Health Care Center, Inc.**
Engagement: **MDMC 2022 - Notre Dame Health Care Center, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T01-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	CAID PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2021	12/31/2022			12/31/2022
730310.000	Group Insurance - Dental	27,238.00	0.00		0.00	0.00
730320-01-73	Group Insurance - L/T & Other Disabilit	0.00	34,200.00		0.00	34,200.00
730320.000	Group Insurance - L/T & Other Disability	29,278.00	0.00		0.00	0.00
730400-01-73	Cori Checks	0.00	7,658.00		0.00	7,658.00
730400.000	Cori Checks	6,936.00	0.00		0.00	0.00
730430-01-73	Legal Fees	0.00	28,537.00		0.00	28,537.00
730430.000	Legal Fees	26,242.00	0.00		0.00	0.00
730440-01-73	Accounting Fees	0.00	55,774.00		0.00	55,774.00
730440.000	Accounting Fees	44,380.00	0.00		0.00	0.00
730460-01-73	Professional Fees	0.00	51,551.00		0.00	51,551.00
730460.000	Professional Fees	319,190.00	0.00		0.00	0.00
730510-01-73	Advertising - Help Wanted	0.00	33,909.00		0.00	33,909.00
730510.000	Advertising - Help Wanted	19,683.00	0.00		0.00	0.00
730514-01-73	Advertising - Promotional	0.00	56,264.00		0.00	56,264.00
730514.000	Advertising - Promotional	70,975.00	0.00		0.00	0.00
730530-01-73	Insurance - Malpractice	0.00	46,453.00		0.00	46,453.00
730530.000	Insurance - Malpractice	44,448.00	0.00		0.00	0.00
730535-01-73	Insurance - Motor Vehicle	0.00	8,986.00		0.00	8,986.00
730535.000	Insurance - Motor Vehicle	8,682.00	0.00		0.00	0.00
730538-01-73	Insurance - Property	0.00	60,384.00		0.00	60,384.00
730538.000	Insurance - Property	28,723.00	0.00		0.00	0.00
730539-01-73	Insurance - General Liability	0.00	55,570.00		0.00	55,570.00
730539.000	Insurance - General Liability	51,195.00	0.00		0.00	0.00
730540-01-73	Bad Debt Expense	0.00	122,862.00		0.00	122,862.00
730540.000	Bad Debt Expense	131,297.00	0.00		0.00	0.00
730550	Depreciation - Education Center	0.00	0.00		6,504.00	6,504.00
730550-01-74	Depreciation - Education Center	0.00	28,203.00	CAIDJE - 13	6,504.00	21,699.00
				CAIDJE - 13	(6,504.00)	
730550.000	Depreciation - Education Center	27,527.00	0.00		0.00	0.00
730552-01-73	Depreciation - Building	0.00	190,984.00		0.00	190,984.00
730552.000	Depreciation - Building	190,984.00	0.00		0.00	0.00
730554-01-73	Depreciation - Improvements	0.00	131,104.00		0.00	131,104.00
730554.000	Depreciation - Improvements	129,669.00	0.00		0.00	0.00
730556-01-73	Depreciation - Equipment	0.00	147,762.00		0.00	147,762.00
730556.000	Depreciation - Equipment	149,900.00	0.00		0.00	0.00
730558-01-73	Depreciation - Motor Vehicles	0.00	3,489.00		0.00	3,489.00
730558.000	Depreciation - Motor Vehicles	6,978.00	0.00		0.00	0.00
730559-01-73	Amortization Expense - Software	0.00	10,337.00		0.00	10,337.00
730559.000	Amortization Expense - Software	13,291.00	0.00		0.00	0.00
730580-01-73	Pension Expense	0.00	30,326.00		0.00	30,326.00
730580.000	Pension Expense	36,821.00	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
				CAIDJE - 3	(0.00)	
730670-01-73	Office Supplies	0.00	40,409.00		0.00	40,409.00
730670.000	Office Supplies	27,089.00	0.00		0.00	0.00
730680-01-72	IT Computer Supplies	0.00	15,861.00		0.00	15,861.00
730680.000	IT Computer Supplies	14,285.00	0.00		0.00	0.00
730681-01-72	IT Purchased Services	0.00	472.00		0.00	472.00
730681.000	IT Purchased Services	3,840.00	0.00		0.00	0.00
730683-01-72	IT Service Contracts	0.00	49,109.00		0.00	49,109.00
730683.000	IT Service Contracts	42,007.00	0.00		0.00	0.00
730684-01-72	IT Bandwidth Service	0.00	31,715.00		0.00	31,715.00
730684.000	IT Bandwidth Service	33,025.00	0.00		0.00	0.00
730686-01-72	IT Computer Hardware Expense	0.00	6,695.00		0.00	6,695.00
730686.000	IT Computer Hardware Expense	10,552.00	0.00		0.00	0.00
730687-01-72	IT Cell Phone Expense	0.00	29,493.00		0.00	29,493.00
730687.000	IT Cell Phone Expense	29,054.00	0.00		0.00	0.00
730730.000	Repair, Maintenance & Other Rental	(210.00)	0.00		0.00	0.00
730760-01-73	Patient Lost/Stolen Expenses	0.00	1,243.00		0.00	1,243.00
730760.000	Patient Lost/Stolen Expenses	358.00	0.00		0.00	0.00
730810-01-73	Miscellaneous Dues & Subscriptions	0.00	5,368.00		0.00	5,368.00
730810.000	Miscellaneous Dues & Subscriptions	2,814.00	0.00		0.00	0.00
730820-01-73	Travel & Mileage Expenses	0.00	811.00		0.00	811.00
730820.000	Travel & Mileage Expenses	697.00	0.00		0.00	0.00
730830-01-73	Education & Seminars	0.00	15,365.00		0.00	15,365.00
730830.000	Education & Seminars	9,586.00	0.00		0.00	0.00
				CAIDJE - 4	(0.00)	
730840-01-73	Donations	0.00	250.00		0.00	250.00
730840.000	Donations	2,222.00	0.00		0.00	0.00
730850-01-73	Purchased Services - Business Office	0.00	114,886.00		0.00	114,886.00
730850.000	Purchased Services - Business Office	107,405.00	0.00		0.00	0.00
730860-01-73	Postage	0.00	5,661.00		0.00	5,661.00
730860.000	Postage	4,823.00	0.00		0.00	0.00
730870-01-73	Licenses And Dues	0.00	19,273.00		0.00	19,273.00

Client: **A443182 - Notre Dame Health Care Center, Inc.**
Engagement: **MDMC 2022 - Notre Dame Health Care Center, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T01-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	CAID PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2021	12/31/2022			12/31/2022
730870.000	Licenses And Dues	31,520.00	0.00		0.00	0.00
730880-01-73	Late Charges & Fines	0.00	84,688.00		0.00	84,688.00
730880.000	Late Charges & Fines	9,801.00	0.00		0.00	0.00
730900-01-73	Miscellaneous	0.00	7,349.00		0.00	7,349.00
730900.000	Miscellaneous	47,372.00	0.00		65,500.00	65,500.00
				CAIDJE - 11	65,500.00	
730910-01-73	Service Charges - Bank	0.00	12,416.00		0.00	12,416.00
730910.000	Service Charges - Bank	14,946.00	0.00		0.00	0.00
730920.000	Trustee & Bond Agency Fees	400.00	0.00		0.00	0.00
730921-01-73	Indirect A & G Cost Allocation-Pedipal	0.00	(93,168.00)		0.00	(93,168.00)
730921.000	Indirect A & G Cost Allocation-Pedipal	(84,333.00)	0.00		0.00	0.00
740010-01-74	Wages - Education Center	0.00	47,313.00		0.00	47,313.00
740010.000	Wages - Education Center	109,883.00	0.00		0.00	0.00
740011-01-74	Wages - Housekeeping - Education Center	0.00	4,008.00		0.00	4,008.00
740011.000	Wages - Housekeeping - Education Center	4,008.00	0.00		0.00	0.00
740012-01-74	Wages - Instructors - Education Center	0.00	25,760.00		0.00	25,760.00
740020-01-74	Payroll Taxes - FICA - Education Center	0.00	5,951.00		0.00	5,951.00
740020.000	Payroll Taxes - FICA - Education Center	8,229.00	0.00		0.00	0.00
740021.000	Mgt. & Clerical Benefit Allocation - Ed Center	1,576.00	0.00		0.00	0.00
740030-01-74	Workers Compensation - Education Center	0.00	62.00		0.00	62.00
740030.000	Workers Compensation - Education Center	91.00	0.00		0.00	0.00
740040.000	Promotional Advertising Shared- Education Ce	191.00	0.00		0.00	0.00
740050.000	Travel & Seminars - Education Center	32.00	0.00		0.00	0.00
740060-01-74	Education Supplies - Education Center	0.00	22.00		0.00	22.00
740065-01-74	Instructors & Books - Education Center	0.00	2,055.00		0.00	2,055.00
740065.000	Instructors & Books - Education Center	320.00	0.00		0.00	0.00
740090-01-74	Office Supplies - Education Center	0.00	1,875.00		0.00	1,875.00
740090.000	Office Supplies - Education Center	4,037.00	0.00		0.00	0.00
740091-01-74	Food Supplies - Education Center	0.00	132.00		0.00	132.00
740091.000	Food Supplies - Education Center	388.00	0.00		0.00	0.00
740100-01-74	Purchased Prof. Services - Education Ce	0.00	958.00		0.00	958.00
740100.000	Purchased Prof. Services - Education Center	760.00	0.00		0.00	0.00
740105-01-74	IT Supplies And Services - Education Ce	0.00	1,624.00		0.00	1,624.00
740105.000	IT Supplies And Services - Education Center	1,585.00	0.00		0.00	0.00
740110-01-74	Pension Expense - Education Center	0.00	192.00		0.00	192.00
740110.000	Pension Expense - Education Center	196.00	0.00		0.00	0.00
740120-01-74	Office Supplies - Education Center	0.00	4.00		0.00	4.00
740120.000	Office Supplies - Education Center	65.00	0.00		0.00	0.00
740130-01-74	Other Expenses - Education Center	0.00	677.00		0.00	677.00
740130.000	Other Expenses - Education Center	447.00	0.00		0.00	0.00
740140-01-74	Health Insurance - Education Center	0.00	4,822.00		0.00	4,822.00
740140.000	Health Insurance - Education Center	7,554.00	0.00		0.00	0.00
740160.000	HiSet Classes - Education Center	590.00	0.00		0.00	0.00
740180.000	English For Workplace Classes - Educ. Center	16.00	0.00		0.00	0.00
740214.000	Computer Technology Supplies - Education Ce	26.00	0.00		0.00	0.00
740220-01-74	Citizenship Program Expenses - Educ. Ce	0.00	10,065.00		0.00	10,065.00
740220.000	Citizenship Program Expenses - Educ. Center	11,587.00	0.00		0.00	0.00
740221-01-74	Citizenship Program - Other	0.00	2,450.00		0.00	2,450.00
740221.000	Citizenship Program - Other	1,450.00	0.00		0.00	0.00
760100-01-76	Wages - Development	0.00	91,074.00		0.00	91,074.00
760100.000	Wages - Development	89,029.00	0.00		0.00	0.00
760101-01-76	Payroll Taxes - Development	0.00	6,782.00		0.00	6,782.00
760101.000	Payroll Taxes - Development	6,811.00	0.00		0.00	0.00
760102-01-76	Shared Allocation Wages - Development	0.00	17,844.00		0.00	17,844.00
760102.000	Shared Allocation Wages - Development	13,512.00	0.00		0.00	0.00
760104-01-76	Wages - Contra Salaries(Development)	0.00	(25,585.00)		0.00	(25,585.00)
760104.000	Wages - Contra Salaries(Development)	(22,296.00)	0.00		0.00	0.00
760105-01-76	Development - Office Expense	0.00	4,330.00		0.00	4,330.00
760105.000	Development - Office Expense	4,064.00	0.00		0.00	0.00
760107-01-76	Development - Fundraising Supplies	0.00	1,571.00		0.00	1,571.00
760107.000	Development - Fundraising Supplies	1,654.00	0.00		0.00	0.00
760108.000	Development - Expense Other	149.00	0.00		0.00	0.00
760109-01-76	Development - Educational Forum Expense	0.00	9,333.00		0.00	9,333.00
760109.000	Development - Educational Forum Expenses	10,448.00	0.00		0.00	0.00
760112-01-76	Donations - In Kind (Ed Forum)	0.00	16,285.00		0.00	16,285.00
760112.000	Donations - In Kind (Ed Forum)	14,970.00	0.00		0.00	0.00
760113-01-76	Development - Direct Mail Expense	0.00	3,857.00		0.00	3,857.00
760113.000	Development - Direct Mail Expense	4,818.00	0.00		0.00	0.00
760114-01-76	Development - Health Insurance Expense	0.00	6,971.00		0.00	6,971.00
760114.000	Development - Health Insurance Expense	8,526.00	0.00		0.00	0.00
760115-01-76	Shared Allocation Wages - (Contra Devel	0.00	(17,844.00)		0.00	(17,844.00)
760115.000	Shared Allocation Wages - (Contra Developme	(13,512.00)	0.00		0.00	0.00
760304-01-77	Depreciation Expense - (Outpatient)	0.00	349.00		0.00	349.00
760304.000	Depreciation Expense - (Outpatient)	349.00	0.00		0.00	0.00
7843.00	Salaries - Indirect Rehab	187,388.00	0.00		154,497.00	154,497.00

Client: **A443182 - Notre Dame Health Care Center, Inc.**
Engagement: **MDMC 2022 - Notre Dame Health Care Center, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T01-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	CAID PP-1 12/31/2021	FS CP 12/31/2022	JE Ref #	CAIDJE	CAID CP 12/31/2022
790922-01-73	Other Employee Benefits - Long Term Car	0.00	18,100.00	CAIDJE - 7	154,497.00	
790922.000	Other Employee Benefits - Long Term Care	9,644.00	0.00		0.00	18,100.00
					0.00	0.00
				CAIDJE - 2	(0.00)	
				CAIDJE - 3	(0.00)	
790923-01-73	Mgt & Clerical Shared Benefits (Contra	0.00	(105,336.00)		0.00	(105,336.00)
790923.000	Mgt & Clerical Shared Benefits (Contra Accour	(104,896.00)	0.00		0.00	0.00
790924-01-73	Long-Term Interest Expense	0.00	114,373.00		0.00	114,373.00
790924.000	Long-Term Interest Expense	118,702.00	0.00		0.00	0.00
790930-01-73	Amortization Expense - B.I.C.	0.00	22,348.00		0.00	22,348.00
790930.000	Amortization Expense - B.I.C.	8,871.00	0.00		0.00	0.00
790932-01-73	User Fees Expense	0.00	946,504.00		0.00	946,504.00
790932.000	User Fees Expense	880,777.00	0.00		0.00	0.00
800100-01-80	Wages - Physical Therapist	0.00	100,182.00		0.00	100,182.00
800100.000	Wages - Physical Therapist	118,699.00	0.00		(15,027.00)	(15,027.00)
				CAIDJE - 7	(15,027.00)	
800105-01-80	Wages - Physical Therapy Assistants	0.00	58,653.00		0.00	58,653.00
800105.000	Wages - Physical Therapy Assistants	55,137.00	0.00		(6,452.00)	(6,452.00)
				CAIDJE - 7	(6,452.00)	
800110-01-80	Wages - Physical Therapy Coord.	0.00	46,871.00		0.00	46,871.00
800110.000	Wages - Physical Therapy Coord.	45,100.00	0.00		0.00	0.00
800670-01-80	Supplies & Rental - Physical Therapy	0.00	12,818.00		0.00	12,818.00
800670.000	Supplies & Rental - Physical Therapy	13,010.00	0.00		0.00	0.00
810100-01-81	Wages - Occupational Therapist	0.00	203,689.00		0.00	203,689.00
810100.000	Wages - Occupational Therapist	89,588.00	0.00		(118,140.00)	(118,140.00)
				CAIDJE - 7	(118,140.00)	
810110-01-81	Wages - Occupational Therapy Assistants	0.00	62,062.00		0.00	62,062.00
810110.000	Wages - Occupational Therapy Assistants	51,931.00	0.00		(6,827.00)	(6,827.00)
				CAIDJE - 7	(6,827.00)	
810670-01-81	Supplies	0.00	3,510.00		0.00	3,510.00
810670.000	Supplies	5,504.00	0.00		0.00	0.00
820100-01-82	Wages - Speech Therapist	0.00	47,359.00		0.00	47,359.00
820100.000	Wages - Speech Therapist	59,770.00	0.00		(8,051.00)	(8,051.00)
				CAIDJE - 7	(8,051.00)	
820956-01-82	Purchased Services - Medicare Part B	0.00	18,622.00		0.00	18,622.00
820956.000	Purchased Services - Medicare Part B	2,339.00	0.00		0.00	0.00
850050-01-85	Pharmacy Consultant	0.00	9,856.00		0.00	9,856.00
850050.000	Pharmacy Consultant	11,753.00	0.00		0.00	0.00
850700-01-85	Ambulance - Medicare Part A	0.00	783.00		0.00	783.00
850700.000	Ambulance - Medicare Part A	12,792.00	0.00		0.00	0.00
850705-01-85	Ambulance - HMO	0.00	301.00		0.00	301.00
850710-01-85	Pharmacy - Medicare Part A	0.00	65,444.00		0.00	65,444.00
850710.000	Pharmacy - Medicare Part A	54,678.00	0.00		0.00	0.00
850720-01-85	Pharmacy - Medicaid	0.00	51,280.00		0.00	51,280.00
850730-01-85	Pharmacy - HMO	0.00	13,745.00		0.00	13,745.00
850730.000	Pharmacy - HMO	20,560.00	0.00		0.00	0.00
850760-01-85	Oxygen - Medicare Part A	0.00	60.00		0.00	60.00
850800-01-85	Oxygen - House	0.00	11,360.00		0.00	11,360.00
850800.000	Oxygen - House	15,660.00	0.00		0.00	0.00
850814-01-85	X-ray - Medicare Part A	0.00	9,976.00		0.00	9,976.00
850814.000	X-ray - Medicare Part A	6,969.00	0.00		0.00	0.00
850815-01-85	X-ray - Medicare Part B	0.00	823.00		0.00	823.00
850816-01-85	X-ray - HMO	0.00	2,904.00		0.00	2,904.00
850816.000	X-ray - HMO	1,281.00	0.00		0.00	0.00
850820-01-85	Lab - Medicare Part A	0.00	23,487.00		0.00	23,487.00
850820.000	Lab - Medicare Part A	24,771.00	0.00		0.00	0.00
850822-01-85	Lab - HMO	0.00	3,825.00		0.00	3,825.00
850822.000	Lab - HMO	6,230.00	0.00		0.00	0.00
850825-01-85	Lab - Other	0.00	8,366.00		0.00	8,366.00
960222-02-96	Donations - In Kind (Activity Function)	0.00	1,723.00		0.00	1,723.00
960222.000	Donations - In Kind (Activity Function)	1,071.00	0.00		0.00	0.00
S2L1.10C1	PACE Revenue	0.00	0.00		(24,112.00)	(24,112.00)
				CAIDJE - 12	(24,112.00)	
S2L1.2C1	Commercial Managed Care Revenue	0.00	0.00		(141,889.00)	(141,889.00)
				CAIDJE - 12	(141,889.00)	
S2L1.7C1	MassHealth Managed Care Revenue	0.00	0.00		(16,229.00)	(16,229.00)
				CAIDJE - 12	(16,229.00)	
Subtotal : None		(1,484,818.00)	677,703.00		9,570.00	687,273.00
Total [P&L] Profit & Loss Groupings		(1,484,818.00)	677,703.00		9,570.00	687,273.00
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 2022 - Notre Dame Health Care Center, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T01-01 - Master TB**
Workpaper: **T:02 - SNF Groupings**

Account	Description	CAID CP 12/31/2022	CAID PP-1 12/31/2021
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
100100-01-00	Cash - Operating	1,615,133.00	0.00
100100.000	Cash - Operating	0.00	1,976,640.00
100160.000	Cash- Peoples United Bank Escrow Account	0.00	18.00
100200-01-00	Cash - Petty	2,400.00	0.00
100200.000	Cash - Petty	0.00	2,400.00
Subtotal : None		1,617,533.00	1,979,058.00
Total [S6L1.1C1]	Cash and Cash Equivalents	1,617,533.00	1,979,058.00
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A]	A/ R Self-Pay Patients (Private)		
111000-01-00	A/R - Private	176,820.00	0.00
111000.000	A/R - Private	0.00	266,747.00
Subtotal [S6L1.5C1A]	A/ R Self-Pay Patients (Private)	176,820.00	266,747.00
Subgroup : [S6L1.5C1B]	A/R Managed Care Patients (Private)		
116100-01-00	A/R - Managed Care Part B	51,772.00	0.00
116100.000	A/R - Managed Care Part B	0.00	41,986.00
117000-01-00	A/R - Managed Care	69,675.00	0.00
117000.000	A/R - Managed Care	0.00	12,229.00
Subtotal [S6L1.5C1B]	A/R Managed Care Patients (Private)	121,447.00	54,215.00
Subgroup : [S6L1.5C1D]	A/r Medicare Non Managed Care		
113000-01-00	A/R - Medicare Part A	275,437.00	0.00
113000.000	A/R - Medicare Part A	0.00	134,852.00
114000-01-00	A/R - Medicare Part B	28,227.00	0.00
114000.000	A/R - Medicare Part B	0.00	38,963.00
115000-01-00	A/R - Co-Insurance Part A	69,808.00	0.00
115000.000	A/R - Co-Insurance Part A	0.00	24,642.00
116000-01-00	A/R - Co-Insurance Part B	11,392.00	0.00
116000.000	A/R - Co-Insurance Part B	0.00	13,587.00
Subtotal [S6L1.5C1D]	A/r Medicare Non Managed Care	384,864.00	212,044.00
Subgroup : [S6L1.5C1E]	A/R Medicare Managed Care		
118000-01-00	A/R - Insurance	(6,580.00)	0.00
118000.000	A/R - Insurance	0.00	8,920.00
119000-01-00	A/R - Resource	(28,401.00)	0.00
119000.000	A/R - Resource	0.00	(53,682.00)
Subtotal [S6L1.5C1E]	A/R Medicare Managed Care	(34,981.00)	(44,762.00)
Subgroup : [S6L1.5C1F]	A/R Mass Medicaid Non Managed Care		
112000-01-00	A/R - Medicaid	350,364.00	0.00
112000.000	A/R - Medicaid	0.00	470,700.00
Subtotal [S6L1.5C1F]	A/R Mass Medicaid Non Managed Care	350,364.00	470,700.00
Subgroup : [S6L1.5C1H]	A/R Mass Senior Care Organization		
119100.000	A/R - Evercare (SCO)	0.00	6,538.00
119150-01-00	A/R - Navicare (SCO)	308,730.00	0.00
119150.000	A/R - Navicare (SCO)	0.00	249,142.00
Subtotal [S6L1.5C1H]	A/R Mass Senior Care Organization	308,730.00	255,680.00

Subgroup : [S6L1.5C1L]	A/R Other Public Patients		
119300-01-00	A/R - Hospice	109,045.00	0.00
119300.000	A/R - Hospice	0.00	93,971.00
Subtotal [S6L1.5C1L]	A/R Other Public Patients	109,045.00	93,971.00
Total [S6L1.5C1]	Payer Accounts Receivable	1,416,289.00	1,308,595.00
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
120000-01-00	A/R - Allowance For Bad Debt	(90,000.00)	0.00
120000.000	A/R - Allowance For Bad Debt	0.00	(110,000.00)
Subtotal : None		(90,000.00)	(110,000.00)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(90,000.00)	(110,000.00)
Group : [S6L1.7C1]	Receivable from Officers/Owners/Employees		
Subgroup : [S6L1.7C1A]	Due from Employees		
131000-01-00	A/R - Employee Loans	3,540.00	0.00
131000.000	A/R - Employee Loans	0.00	3,400.00
Subtotal [S6L1.7C1A]	Due from Employees	3,540.00	3,400.00
Total [S6L1.7C1]	Receivable from Officers/Owners/Employees	3,540.00	3,400.00
Group : [S6L1.10C1]	Supply Inventory		
Subgroup : None			
149000-01-00	Medical Supplies And Expense - Other	64,251.00	0.00
149000.000	Medical Supplies And Expense - Other	0.00	145,867.00
Subtotal : None		64,251.00	145,867.00
Total [S6L1.10C1]	Supply Inventory	64,251.00	145,867.00
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			
139000-01-00	Accounts Receivable - Other	1,217,137.00	0.00
139000.000	Accounts Receivable - Other	0.00	91,035.00
Subtotal : None		1,217,137.00	91,035.00
Total [S6L1.11C1]	Other Receivables	1,217,137.00	91,035.00
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
152000-01-00	Prepaid - Insurance	73,976.00	0.00
152000.000	Prepaid - Insurance	0.00	88,184.00
Subtotal : None		73,976.00	88,184.00
Total [S6L1.13C1]	Prepaid Insurance	73,976.00	88,184.00
Group : [S6L1.15C1]	Other Prepaid Expenses		
Subgroup : None			
151000-01-00	Prepaid - Expenses	49,089.00	0.00
151000.000	Prepaid - Expenses	0.00	68,484.00
Subtotal : None		49,089.00	68,484.00
Total [S6L1.15C1]	Other Prepaid Expenses	49,089.00	68,484.00
Group : [S6L1.17C1]	Other Current Assets		
Subgroup : None			
100900-01-00	Cash - Resident Trust	14,281.00	0.00
100900.000	Cash - Resident Trust	0.00	137.00
100900.100	Resident Trust - Seed Account	0.00	147,256.00
Subtotal : None		14,281.00	147,393.00
Total [S6L1.17C1]	Other Current Assets	14,281.00	147,393.00

Group : [S6L2.1C1]	Land		
Subgroup : None			
160050-01-00	Land - Nursing Facility	525,000.00	0.00
160050.000	Land - Nursing Facility	0.00	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	0.00
161000.000	Building - Nursing Facility	0.00	7,455,570.00
163220-01-00	Garage Addition	2,924,575.00	0.00
163220.000	Garage Addition	0.00	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)	(6,224,304.00)	0.00
165000.000	Accum. Dep. - Building(Nursing Facility)	0.00	(6,106,434.00)
167300-01-00	Accum. Dep. - Garage Addition	(1,133,271.00)	0.00
167300.000	Accum. Dep. - Garage Addition	0.00	(1,060,157.00)
Subtotal [S6L2.2C1B]	A/D Building	(7,357,575.00)	(7,166,591.00)
Total [S6L2.2C1]	Building	3,022,570.00	3,213,554.00
Group : [S6L2.3C1]	Improvements - Cost		
Subgroup : [S6L2.3C1A]	Building Improvements		
162500-01-00	Improvements - Nursing Facility	2,970,866.00	0.00
162500.000	Improvements - Nursing Facility	0.00	2,933,594.00
162510-01-00	Improvements - Outpatient Rehab	6,984.00	0.00
162510.000	Improvements - Outpatient Rehab	0.00	6,984.00
163200-01-00	Education Center - Improvements	432,151.00	0.00
163200.000	Education Center - Improvements	0.00	432,151.00
Subtotal [S6L2.3C1A]	Building Improvements	3,410,001.00	3,372,729.00
Subgroup : [S6L2.3C1D]	A/D Building Improvements		
166500-01-00	Accum. Dep. - Improvements(Nursing Faci	(1,715,511.00)	0.00
166500.000	Accum. Dep. - Improvements(Nursing Facility)	0.00	(1,584,407.00)
167100-01-00	Accum. Dep. - Education Ctr. Improvemen	(355,867.00)	0.00
167100.000	Accum. Dep. - Education Ctr. Improvements	0.00	(334,517.00)
167400-01-00	Accum. Dep. - Improvements(Outpatient R	(3,665.00)	0.00
167400.000	Accum. Dep. - Improvements(Outpatient Rehab))	0.00	(3,316.00)
Subtotal [S6L2.3C1D]	A/D Building Improvements	(2,075,043.00)	(1,922,240.00)
Total [S6L2.3C1]	Improvements - Cost	1,334,958.00	1,450,489.00
Group : [S6L2.4C1]	Equipment		
Subgroup : [S6L2.4C1A]	Equipment Cost		
162000-01-00	Furniture Fixtures & Equipment-Nursing	3,755,440.00	0.00
162000.000	Furniture Fixtures & Equipment-Nursing Facility	0.00	3,631,714.00
163210-01-00	Education Center - Equipment	129,044.00	0.00
163210.000	Education Center - Equipment	0.00	105,088.00
163215.000	Equipment -Hospice Other Equipment	0.00	3,824.00
Subtotal [S6L2.4C1A]	Equipment Cost	3,884,484.00	3,740,626.00
Subgroup : [S6L2.4C1b]	A/D Equipment		
166000-01-00	Accum. Dep. - FF&E(Nursing Facility)	(3,110,992.00)	0.00
166000.000	Accum. Dep. - FF&E(Nursing Facility)	0.00	(2,963,230.00)
167200-01-00	Accum. Dep. - Education Ctr. Equipment	(92,188.00)	0.00

167200.000	Accum. Dep. - Education Ctr. Equipment	0.00	(85,335.00)
Subtotal [S6L2.4C1b]	A/D Equipment	(3,203,180.00)	(3,048,565.00)
Total [S6L2.4C1]	Equipment	681,304.00	692,061.00
Group : [S6L2.5C1]	Software/Limited Life Assets		
Subgroup : [S6L2.5C1A]	Software Cost		
163000-01-00	Computer Software - Nursing Facility	166,896.00	0.00
163000.000	Computer Software - Nursing Facility	0.00	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	(163,205.00)	0.00
167000.000	Accum. Dep. - Computer Software(Nursing Facility	0.00	(152,868.00)
Subtotal [S6L2.5C1B]	A/D Software	(163,205.00)	(152,868.00)
Total [S6L2.5C1]	Software/Limited Life Assets	3,691.00	14,028.00
Group : [S6L2.6C1]	Motor Vehicle - Cost		
Subgroup : [S6L2.6C1A]	Motor Vehicle Cost		
161500-01-00	Motor Vehicles - Nursing Facility	85,060.00	0.00
161500.000	Motor Vehicles - Nursing Facility	0.00	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)	0.00
165500.000	Accum. Dep. - Motor Vehicles(Nursing Facility)	0.00	(81,571.00)
Subtotal [S6L2.6C1B]	A/D Motor Vehicles	(85,060.00)	(81,571.00)
Total [S6L2.6C1]	Motor Vehicle - Cost	0.00	3,489.00
Group : [S6L3.1C1]	Long Term Investments		
Subgroup : None			
100250-01-00	Investments At Cost	13,509,856.00	0.00
100250.000	Investments At Cost	0.00	12,606,523.00
100300-01-00	Valuation Allowance - Investments	(136,682.00)	0.00
100300.000	Valuation Allowance - Investments	0.00	2,778,048.00
100400-01-00	Interest Receivable - Investments	36,523.00	0.00
100400.000	Interest Receivable - Investments	0.00	28,866.00
1041.900	BOARD RESTRICTED INVESTMENTS	1,915,501.00	0.00
1041.91	BOARD RESTRICTED - OFFSET	(1,915,501.00)	0.00
254000-01-00	Unrealized Gain(Loss) On Inter. Rate Sw	673,996.00	0.00
254000.000	Unrealized Gain(Loss) On Inter. Rate Swap	0.00	150,218.00
Subtotal : None		14,083,693.00	15,563,655.00
Total [S6L3.1C1]	Long Term Investments	14,083,693.00	15,563,655.00
Group : [S6L3.4C1]	Construction in Progress		
Subgroup : None			
163250-01-00	Construction In Progress	421,987.00	0.00
163250.000	Construction In Progress	0.00	401,422.00
Subtotal : None		421,987.00	401,422.00
Total [S6L3.4C1]	Construction in Progress	421,987.00	401,422.00
Group : [S6L3.5C1]	Mortgage Acquisition Costs		
Subgroup : None			
181000-01-00	Bond Issuance Costs	266,139.00	0.00
181000.000	Bond Issuance Costs	0.00	266,139.00
1973.00	MORT. ACQ. COSTS -REFINAN	287,111.00	287,111.00

Subtotal : None		553,250.00	553,250.00
Total [S6L3.5C1]	Mortgage Acquisition Costs	553,250.00	553,250.00
Group : [S6L3.6C1]	Accum Amort of Mortgage Acquisition Costs		
Subgroup : None			
181300-01-00	Accum. Dep. - B.I.C.	(33,354.00)	0.00
181300.000	Accum. Dep. - B.I.C.	0.00	(11,006.00)
1974.00	AMORT. M.A.C.	(167,475.00)	(167,475.00)
Subtotal : None		(200,829.00)	(178,481.00)
Total [S6L3.6C1]	Accum Amort of Mortgage Acquisition Costs	(200,829.00)	(178,481.00)
Group : [S6L5.1C1]	Trade Payable		
Subgroup : None			
200100-01-00	Accounts Payable	(459,425.00)	0.00
200100.000	Accounts Payable	0.00	(406,530.00)
Subtotal : None		(459,425.00)	(406,530.00)
Total [S6L5.1C1]	Trade Payable	(459,425.00)	(406,530.00)
Group : [S6L5.2C1]	Accrued Expenses		
Subgroup : None			
200200-01-00	Accrued Expenses - Other	(96,638.00)	0.00
200200.000	Accrued Expenses - Other	0.00	(30,339.00)
200220-01-00	Accrued Expenses - Utilities	(15,637.00)	0.00
200220.000	Accrued Expenses - Utilities	0.00	(15,352.00)
200240-01-00	Accrued Expenses - User fees	(234,919.00)	0.00
200240.000	Accrued Expenses - User fees	0.00	(242,709.00)
Subtotal : None		(347,194.00)	(288,400.00)
Total [S6L5.2C1]	Accrued Expenses	(347,194.00)	(288,400.00)
Group : [S6L5.7C1]	Accrued Salaries & Payroll Liabilities		
Subgroup : [S6L5.7C1A]	Accrued Salaries		
202000-01-00	Accrued Wages	(307,485.00)	0.00
202000.000	Accrued Wages	0.00	(229,850.00)
Subtotal [S6L5.7C1A]	Accrued Salaries	(307,485.00)	(229,850.00)
Subgroup : [S6L5.7C1C]	Accrued Pauroll Taxes Payable		
202100-01-00	Accrued Payroll Taxes	(76,034.00)	0.00
202100.000	Accrued Payroll Taxes	0.00	(65,163.00)
Subtotal [S6L5.7C1C]	Accrued Pauroll Taxes Payable	(76,034.00)	(65,163.00)
Subgroup : [S6L5.7C1D]	Other Payroll Liabilities		
201150-01-00	403(b) Contribution Withholdings	(11,308.00)	0.00
201150.000	403(b) Contribution Withholdings	0.00	(11,383.00)
201155-01-00	403(b) Loan Withholdings	(1,157.00)	0.00
201155.000	403(b) Loan Withholdings	0.00	(1,534.00)
203000-01-00	Accrued Employee Benefits	(605,741.00)	0.00
203000.000	Accrued Employee Benefits	0.00	(549,437.00)
203100-01-00	Section 125 W/h's - Caf+-1/4 Plan	18,059.00	0.00
203100.000	Section 125 W/h's - Caf+-1/4 Plan	0.00	7,573.00
Subtotal [S6L5.7C1D]	Other Payroll Liabilities	(600,147.00)	(554,781.00)
Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	(983,666.00)	(849,794.00)
Group : [S6L5.9C1]	Accrued Interest Payable		
Subgroup : None			
202400-01-00	Accrued Interest	(10,710.00)	0.00
202400.000	Accrued Interest	0.00	(10,351.00)
Subtotal : None		(10,710.00)	(10,351.00)

Total [S6L5.9C1]	Accrued Interest Payable	(10,710.00)	(10,351.00)
Group : [S6L5.10C1]	Other Current Liabilities		
Subgroup : None			
215000-01-00	Deferred/Accrued Grant Revenue	(71,744.00)	0.00
215000.000	Deferred/Accrued Grant Revenue	0.00	(18,381.00)
215100-01-00	Resident Refunds	2,860.00	0.00
215100.000	Resident Refunds	0.00	2,813.00
215300-01-00	Resident Trust Payable	(12,433.00)	0.00
215300.000	Resident Trust Payable	0.00	(137.00)
Subtotal : None		(81,317.00)	(15,705.00)
Total [S6L5.10C1]	Other Current Liabilities	(81,317.00)	(15,705.00)
Group : [S6L6.1C1]	Motgage Payable		
Subgroup : None			
200400.000	Current Portion Of Long-Term Debt	(94,284.00)	0.00
251000-01-00	Long Term Debt(Series2020 Refund Loan)-	(4,157,538.00)	0.00
251000.000	Long Term Debt(Series2020 Refund Loan)-NDLT	0.00	(4,180,957.00)
251010-01-00	Long Term Debt-(Series2020Taxable Loan)	(627,227.00)	0.00
251010.000	Long Term Debt-(Series2020Taxable Loan)-NDLT	0.00	(661,827.00)
253000.000	Current Portion Of Long-Term Debt	94,284.00	0.00
Subtotal : None		(4,784,765.00)	(4,842,784.00)
Total [S6L6.1C1]	Motgage Payable	(4,784,765.00)	(4,842,784.00)
Group : [S6L6.2C1]	Due to Related Parties, Subsidiaries & Affilates		
Subgroup : None			
132000.000	Due From Medicaid - ND Hospice	0.00	(21,299.00)
139850-01-00	Due To/from Hospice - Intercompany	(1,548,197.00)	0.00
139850.000	Due To/from Hospice-Intercompany	0.00	(1,382,591.00)
215600-01-00	Due To HMO Ins/CMS - NDLT	(700,000.00)	0.00
251150-01-00	Intercompany Account - Du Lac	4,164,580.00	0.00
251150.000	Intercompany Account - Du Lac	0.00	3,200,092.00
252000-01-00	Due To/From Du Lac - Exchange Monthly	33,045.00	0.00
252000.000	Due To/From Du Lac - Exchange Monthly	0.00	43,457.00
2621.03	INTERCOMPANY DU LAC A	0.00	15,192.00
Subtotal : None		1,949,428.00	1,854,851.00
Total [S6L6.2C1]	Due to Related Parties, Subsidiaries & Affilates	1,949,428.00	1,854,851.00
Group : [S6L8A.1C1]	Net Assets Without Donor Restrictions		
Subgroup : None			
308000-01-00	Unrestricted - Net Assets	(20,593,998.00)	0.00
308000.000	Unrestricted - Net Assets	(129,206.00)	(19,883,845.00)
308100-01-00	Restricted - Net Assets	(38,140.00)	0.00
308100.000	Restricted - Net Assets	0.00	(33,107.00)
Subtotal : None		(20,761,344.00)	(19,916,952.00)
Total [S6L8A.1C1]	Net Assets Without Donor Restrictions	(20,761,344.00)	(19,916,952.00)
Group : [S2L1.1C1]	Private Pay		
Subgroup : None			
410100-01-41	Private Cert - Room And Board	(5,750,366.00)	0.00
410100.000	Private Cert - Room And Board	0.00	(5,760,389.00)
Subtotal : None		(5,750,366.00)	(5,760,389.00)
Total [S2L1.1C1]	Private Pay	(5,750,366.00)	(5,760,389.00)
Group : [S2L1.2C1]	Commerical Managed Care		
Subgroup : None			
S2L1.2C1	Commercial Managed Care Revenue	(141,889.00)	0.00
Subtotal : None		(141,889.00)	0.00

Total [S2L1.2C1]	Commerical Managed Care	(141,889.00)	0.00
Group : [S2L1.4C1]	Medicare-Fee-For-Service		
Subgroup : None			
400100-01-40	Medicare A - Room And Board	(1,161,842.00)	0.00
400100.000	Medicare A - Room And Board	0.00	(1,519,768.00)
400105-01-40	Medicare A - Sequestration Account	11,769.00	0.00
Subtotal : None		(1,150,073.00)	(1,519,768.00)
Total [S2L1.4C1]	Medicare-Fee-For-Service	(1,150,073.00)	(1,519,768.00)
Group : [S2L1.5C1]	Medicare Managed Care (Part C)		
Subgroup : None			
450100-01-45	Managed Care Cert - Room And Board	(71,409.00)	0.00
450100.000	Managed Care Cert - Room And Board	0.00	(273,272.00)
450800-01-45	Managed Care Cert - Other Revenue	(15,600.00)	0.00
450800.000	Managed Care Cert - Other Revenue	0.00	(11,750.00)
460100.000	Insurance Cert - Room And Board	0.00	(15,500.00)
Subtotal : None		(87,009.00)	(300,522.00)
Total [S2L1.5C1]	Medicare Managed Care (Part C)	(87,009.00)	(300,522.00)
Group : [S2L1.6C1]	MassHealth Fee-for-Service		
Subgroup : None			
3023.14	M/CAID RESOURCE OFFSET	1,410,973.00	1,239,403.00
430100-01-43	Medicaid Cert - Room And Board	(4,439,573.00)	0.00
430100.000	Medicaid Cert - Room And Board	0.00	(3,652,279.00)
430950-01-43	Medicaid Cert - Settlements	(335,308.00)	0.00
470100-01-47	Hospice Cert - Room And Board	(533,287.00)	0.00
470100.000	Hospice Cert - Room And Board	0.00	(358,387.00)
Subtotal : None		(3,897,195.00)	(2,771,263.00)
Total [S2L1.6C1]	MassHealth Fee-for-Service	(3,897,195.00)	(2,771,263.00)
Group : [S2L1.7C1]	MassHealth Managed Care		
Subgroup : None			
S2L1.7C1	MassHealth Managed Care Revenue	(16,229.00)	0.00
Subtotal : None		(16,229.00)	0.00
Total [S2L1.7C1]	MassHealth Managed Care	(16,229.00)	0.00
Group : [S2L1.8C1]	Senior Care Options		
Subgroup : None			
435100-01-44	Medicaid Senior Care - Room And Board	(2,716,467.00)	0.00
435100.000	Medicaid Senior Care - Room And Board	0.00	(2,040,506.00)
Subtotal : None		(2,716,467.00)	(2,040,506.00)
Total [S2L1.8C1]	Senior Care Options	(2,716,467.00)	(2,040,506.00)
Group : [S2L1.10C1]	Pace		
Subgroup : None			
S2L1.10C1	PACE Revenue	(24,112.00)	0.00
Subtotal : None		(24,112.00)	0.00
Total [S2L1.10C1]	Pace	(24,112.00)	0.00
Group : [S2L1.12C1]	Medicaid Patient Paid Amount		
Subgroup : None			
3023.13	M/CAID RESOURCE INCOME	(1,410,973.00)	(1,239,403.00)
Subtotal : None		(1,410,973.00)	(1,239,403.00)
Total [S2L1.12C1]	Medicaid Patient Paid Amount	(1,410,973.00)	(1,239,403.00)
Group : [S2L1.1C2]	Ancillary-Private Pay		
Subgroup : None			

410998.000	Private - Other Charges	0.00	(199.00)
Subtotal : None		0.00	(199.00)
Total [S2L1.1C2]	Ancillary-Private Pay	0.00	(199.00)

Group : [S2L1.4C2]

Subgroup : None

Ancillary-Medicare Fee-for-Service

400250-01-40	Medicare A - Pharmacy	(132,771.00)	0.00
400250.000	Medicare A - Pharmacy	0.00	(106,739.00)
400300-01-40	Medicare A - Oxygen	(30.00)	0.00
400400-01-40	Medicare A - Physical Therapy	(345,637.00)	0.00
400400.000	Medicare A - Physical Therapy	0.00	(415,262.00)
400450-01-40	Medicare A - Occupational Therapy	(357,924.00)	0.00
400450.000	Medicare A - Occupational Therapy	0.00	(414,217.00)
400500-01-40	Medicare A - Speech Therapy	(56,978.00)	0.00
400500.000	Medicare A - Speech Therapy	0.00	(140,016.00)
400700-01-40	Medicare A - X-Ray	(8,396.00)	0.00
400700.000	Medicare A - X-Ray	0.00	(4,708.00)
400850-01-40	Medicare A - Lab	(35,068.00)	0.00
400850.000	Medicare A - Lab	0.00	(45,017.00)
400860-01-40	Medicare A - Pulse Ox	(11,219.00)	0.00
400860.000	Medicare A - Pulse Ox	0.00	(47,189.00)
400900-01-40	Medicare A - Contractual Adjustment	948,085.00	0.00
400900.000	Medicare A - Contractual Adjustment	0.00	1,167,984.00
500400-01-50	Medicare B - Physical Therapy	(136,045.00)	0.00
500400.000	Medicare B - Physical Therapy	0.00	(137,118.00)
500450-01-50	Medicare B - Occupational Therapy	(121,968.00)	0.00
500450.000	Medicare B - Occupational Therapy	0.00	(138,031.00)
500500-01-50	Medicare B - Speech Therapy	(51,910.00)	0.00
500500.000	Medicare B - Speech Therapy	0.00	(52,378.00)
500860-01-50	Medicare B - Pulse Ox	(59,144.00)	0.00
500860.000	Medicare B - Pulse Ox	0.00	(283,368.00)
500900-01-50	Medicare B - Contractual Adjustment	213,676.00	0.00
500900.000	Medicare B - Contractual Adjustment	0.00	327,452.00
500905-01-50	Medicare B - Sequestration Account	908.00	0.00
500905.000	Medicare B - Sequestration Account	0.00	3,983.00
Subtotal : None		(154,421.00)	(284,624.00)
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(154,421.00)	(284,624.00)

Group : [S2L1.5C2]

Subgroup : None

Ancillary-Medicare Managed Care (Part C)

450250-01-45	Managed Care Cert - Pharmacy	(25,749.00)	0.00
450250.000	Managed Care Cert - Pharmacy	0.00	(42,202.00)
450300-01-45	Managed Care Cert - Oxygen	(30.00)	0.00
450400-01-45	Managed Care Cert - Physical Therapy	(88,550.00)	0.00
450400.000	Managed Care Cert - Physical Therapy	0.00	(124,481.00)
450450-01-45	Managed Care Cert - Occupational Therap	(79,234.00)	0.00
450450.000	Managed Care Cert - Occupational Therapy	0.00	(122,520.00)
450500-01-45	Managed Care Cert - Speech Therapy	(18,267.00)	0.00
450500.000	Managed Care Cert - Speech Therapy	0.00	(33,011.00)
450700-01-45	Managed Care Cert - X-Ray	(2,214.00)	0.00
450700.000	Managed Care Cert - X-Ray	0.00	(974.00)
450850-01-45	Managed Care Cert - Lab	(7,085.00)	0.00
450850.000	Managed Care Cert - Lab	0.00	(11,515.00)
450860-01-45	Managed Care - Pulse Ox	(3,221.00)	0.00
450860.000	Managed Care - Pulse Ox	0.00	(13,032.00)
450900-01-45	Managed Care Cert - Contractual Adjustm	225,186.00	0.00
450900.000	Managed Care Cert - Contractual Adjustment	0.00	356,019.00
505400-01-51	Managed Care B - Physical Therapy	(88,898.00)	0.00
505400.000	Managed Care B - Physical Therapy	0.00	(106,087.00)

505450-01-51	Managed Care B - Occupational Therapy	(72,947.00)	0.00
505450.000	Managed Care B - Occupational Therapy	0.00	(80,157.00)
505500-01-51	Managed Care B - Speech Therapy	(28,782.00)	0.00
505500.000	Managed Care B - Speech Therapy	0.00	(24,509.00)
505860-01-51	Managed Care B - Pulse Ox	(40,391.00)	0.00
505860.000	Managed Care B - Pulse Ox	0.00	(116,310.00)
505900-01-51	Managed Care B - Contractual Adjustment	116,231.00	0.00
505900.000	Managed Care B - Contractual Adjustment	0.00	167,618.00
Subtotal : None		(113,951.00)	(151,161.00)
Total [S2L1.5C2]	Ancillary-Medicare Managed Care (Part C)	(113,951.00)	(151,161.00)

Group : [S2L1.6C2]
Subgroup : None

Ancillary-MassHealth Fee-for-Service

430250-01-43	Medicaid Cert - Pharmacy	(356.00)	0.00
430400-01-43	Medicaid Cert - Physical Therapy	(5,361.00)	0.00
430400.000	Medicaid Cert - Physical Therapy	0.00	(212.00)
430450-01-43	Medicaid Cert - Occupational Therapy	(4,774.00)	0.00
430500-01-43	Medicaid Cert - Speech Therapy	(2,223.00)	0.00
430700-01-43	Medicaid Cert - X-Ray	(440.00)	0.00
430850-01-43	Medicaid Cert - Lab	(180.00)	0.00
430900-01-43	Medicaid Cert - Contractual Adjustment	13,440.00	0.00
430900.000	Medicaid Cert - Contractual Adjustment	0.00	212.00
430960-01-43	Medicaid Other Income	(130.00)	0.00
Subtotal : None		(24.00)	0.00
Total [S2L1.6C2]	Ancillary-MassHealth Fee-for-Service	(24.00)	0.00

Group : [S2L3.2C1]
Subgroup : None

Endowment & Other Non Recoverable Revenue

400880.000	Medicare A - Settlements	0.00	(616,815.00)
430951-01-43	Medicaid Cert - Testing Fees Settlement	(459,369.00)	0.00
430951.000	Medicaid Cert - Testing Fees Settlements	0.00	(538,479.00)
595615-02-98	Donations - In Kind (Activity Function)	(1,723.00)	0.00
595615.000	Donations - In Kind (Activity Function)	0.00	(1,071.00)
599010-01-53	Barber/Beauty Income	(4,071.00)	0.00
599010.000	Barber/Beauty Income	0.00	(1,859.00)
599044-01-76	Gala And Event Fundraising Revenue	(75,828.00)	0.00
599044.000	Gala And Event Fundraising Revenue	0.00	(75,100.00)
599045-01-76	Donations - In Kind (Ed Forum)	(16,285.00)	0.00
599045.000	Donations - In Kind (Ed Forum)	0.00	(14,970.00)
599063-01-53	Investment Income - Funded Depreciation	(276,294.00)	0.00
599063.000	Investment Income - Funded Depreciation Acct.	0.00	(289,131.00)
599064-01-53	Unrealized Gain(Loss) On Investments	2,901,880.00	0.00
599064.000	Unrealized Gain(Loss) On Investments	0.00	(148,308.00)
599066-01-53	Realized Gain (Loss) On Investments	(692,027.00)	0.00
599066.000	Realized Gain (Loss) On Investments	0.00	(1,468,895.00)
599068-01-53	Unrealized Gain(Loss)On Interest Rate S	(523,778.00)	0.00
599068.000	Unrealized Gain(Loss)On Interest Rate Swap	0.00	(187,469.00)
599072-01-53	ERTC Revenue ND	(1,190,887.00)	0.00
599810-01-53	Donations - Activities Long Term Care	(3,010.00)	0.00
599810.000	Donations - Activities Long Term Care	0.00	(940.00)
599811.000	Donations - Activities Harmony Long Term Care	0.00	(100.00)
599820.000	Donations - Hospice	0.00	(650.00)
599825-01-75	Donations-Adult Palliative Care Hospice	(25.00)	0.00
599829-01-53	Donations - Unrestricted NDHCC	(24,293.00)	0.00
599829.000	Donations - Unrestricted NDHCC	0.00	(51,993.00)
599830-01-53	Donations - Unrestricted Long Term Care	(10,927.00)	0.00
599830.000	Donations - Unrestricted Long Term Care	0.00	(11,048.00)
599831.000	Donations - Harmony Long Term Care	0.00	(325.00)
599832-01-53	Donations - In Kind - Long Term Care	(5,426.00)	0.00

599832.000	Donations - In Kind - Long Term Care	0.00	(20,985.00)
599833-01-53	Donations - Pastoral Care - Long Term C	(3,940.00)	0.00
599833.000	Donations - Pastoral Care - Long Term Care	0.00	(915.00)
599840-01-53	Donations - Temporarily Restricted Fund	(12,514.00)	0.00
599840.000	Donations - Temporarily Restricted Funds - LTC	0.00	(1,783.00)
Subtotal : None		(398,517.00)	(3,430,836.00)
Total [S2L3.2C1]	Endowment & Other Non Recoverable Revenue	(398,517.00)	(3,430,836.00)

Group : [S2L3.6C1]	Prior Year Retroactive Revenue		
Subgroup : None			
410999.000	Private Cert - Prior Year Adjustment	0.00	(5.00)
430999-01-43	Medicaid Cert - Prior Year Adjustment	(9,306.00)	0.00
Subtotal : None		(9,306.00)	(5.00)
Total [S2L3.6C1]	Prior Year Retroactive Revenue	(9,306.00)	(5.00)

Group : [S2L3.7C1]	Interest Income		
Subgroup : None			
599050-01-53	Interest Income	(504.00)	0.00
599050.000	Interest Income	0.00	(1,331.00)
Subtotal : None		(504.00)	(1,331.00)
Total [S2L3.7C1]	Interest Income	(504.00)	(1,331.00)

Group : [S2L3.9C1]	Administrative & General Recoverable Income		
Subgroup : None			
599080-01-53	Misc. Income	(104,726.00)	0.00
599080.000	Misc. Income	0.00	(22,253.00)
599090-01-53	Small Balance Adjustments	59.00	0.00
599090.000	Small Balance Adjustments	0.00	406.00
Subtotal : None		(104,667.00)	(21,847.00)
Total [S2L3.9C1]	Administrative & General Recoverable Income	(104,667.00)	(21,847.00)

Group : [S2L3.11C1]	Variable Recoverable Income		
Subgroup : None			
599889.000	Food Reimbursement - Education Center	0.00	(413.00)
Subtotal : None		0.00	(413.00)
Total [S2L3.11C1]	Variable Recoverable Income	0.00	(413.00)

Group : [SOBREL2.8C1]	Other Revenue		
Subgroup : None			
599861-01-74	Citizenship Other Revenue- Education Ce	(4,015.00)	0.00
599861.000	Citizenship Other Revenue- Education Center	0.00	(4,425.00)
599862-01-74	Donations - Temp Restricted-Education C	(32,500.00)	0.00
599862.000	Donations - Temp Restricted-Education Center	0.00	(42,000.00)
599863-01-74	Maranatha II Trust - Citizenship - Educ	(30,500.00)	0.00
599863.000	Maranatha II Trust - Citizenship - Education Ctr	0.00	(40,500.00)
599881-01-74	Grant Revenue SND - Education Center	(9,249.00)	0.00
599881.000	Grant Revenue SND - Education Center	0.00	751.00
599884-01-74	Donations - Education Center	(7,275.00)	0.00
599884.000	Donations - Education Center	0.00	(8,876.00)
599886-01-74	Grant : Other - Education Center	(5,000.00)	0.00
599887-01-74	Central Admin Charges-Education Ctr	(72,420.00)	0.00
599887.000	Central Admin Charges-Education Ctr	0.00	(93,684.00)
Subtotal : None		(160,959.00)	(188,734.00)
Total [SOBREL2.8C1]	Other Revenue	(160,959.00)	(188,734.00)

Group : [S3L1.1C1]	Director of Nurses Salary		
Subgroup : None			
670100-01-63	Wages - DON	142,363.00	0.00

670100.000	Wages - DON	0.00	130,879.00
Subtotal : None		142,363.00	130,879.00
Total [S3L1.1C1]	Director of Nurses Salary	142,363.00	130,879.00
Group : [S3L1.7C1]	Registered Nurses Salaries		
Subgroup : None			
630100-01-63	Wages - R.N.'s	251,683.00	0.00
630100.000	Wages - R.N.'s	0.00	413,477.00
670110-01-63	Wages - Nurse Supervisors & Managers	584,650.00	0.00
670110.000	Wages - Nurse Supervisors & Managers	0.00	462,756.00
Subtotal : None		836,333.00	876,233.00
Total [S3L1.7C1]	Registered Nurses Salaries	836,333.00	876,233.00
Group : [S3L1.11C1]	Registered Nurses Purchased Service Tempory Agency Staff		
Subgroup : None			
630310-01-63	Agency R.N.	128,073.00	0.00
630310.000	Agency R.N.	0.00	41,746.00
Subtotal : None		128,073.00	41,746.00
Total [S3L1.11C1]	Registered Nurses Purchased Service Tempory	128,073.00	41,746.00
Group : [S3L1.12C1]	Licensed Practical Nurses Salary		
Subgroup : None			
630110-01-63	Wages - L.P.N.'s	1,544,079.00	0.00
630110.000	Wages - L.P.N.'s	0.00	1,540,646.00
Subtotal : None		1,544,079.00	1,540,646.00
Total [S3L1.12C1]	Licensed Practical Nurses Salary	1,544,079.00	1,540,646.00
Group : [S3L1.16C1]	Licensed Practical Nurses Purchased Service Tempory Agency Staff		
Subgroup : None			
630320-01-63	Agency L.P.N.	266,182.00	0.00
630320.000	Agency L.P.N.	0.00	136,110.00
Subtotal : None		266,182.00	136,110.00
Total [S3L1.16C1]	Licensed Practical Nurses Purchased Service	266,182.00	136,110.00
Group : [S3L1.17C1]	Certified Nurses Aides Salaries		
Subgroup : None			
630120-01-63	Wages - Aides	3,269,633.00	0.00
630120.000	Wages - Aides	0.00	2,761,232.00
630125-01-63	Contra Wages - Aides From ALF	52,638.00	0.00
630125.000	Contra Wages - Aides From ALF	0.00	18,158.00
Subtotal : None		3,322,271.00	2,779,390.00
Total [S3L1.17C1]	Certified Nurses Aides Salaries	3,322,271.00	2,779,390.00
Group : [S3L1.21C1]	Certified Nurses Aides Purchased Service Tempory Agency Staff		
Subgroup : None			
630330-01-63	Agency Certified Aides	87,871.00	0.00
630330.000	Agency Certified Aides	0.00	93,348.00
Subtotal : None		87,871.00	93,348.00
Total [S3L1.21C1]	Certified Nurses Aides Purchased Service Tem	87,871.00	93,348.00
Group : [S3L2.1C1]	Administration Salaries		
Subgroup : [S3L2.1C1A]	Administrator Salaries		
730100-01-73	Wages - Administrator	169,344.00	0.00
730100.000	Wages - Administrator	0.00	172,730.00
730105-01-73	Wages - CEO	179,406.00	0.00
730105.000	Wages - CEO	0.00	191,050.00
Subtotal [S3L2.1C1A]	Administrator Salaries	348,750.00	363,780.00

Total [S3L2.1C1]	Administration Salaries	348,750.00	363,780.00
Group : [S3L2.7C1]	Clerical Staff Salaries		
Subgroup : None			
730110-01-73	Wages - Clerical - Nursing Facility	753,005.00	0.00
730110.000	Wages - Clerical - Nursing Facility	0.00	749,284.00
730121-01-73	Wages - Clerical - Assisted Living - (C	(8,468.00)	0.00
730121.000	Wages - Clerical - Assisted Living - (Contra)	0.00	(10,996.00)
730150-01-73	Wages - Contra Salaries(clerical)	(159,432.00)	0.00
730150.000	Wages - Contra Salaries(clerical)	0.00	(159,132.00)
760104-01-76	Wages - Contra Salaries(Development)	(25,585.00)	0.00
760104.000	Wages - Contra Salaries(Development)	0.00	(22,296.00)
760115-01-76	Shared Allocation Wages - (Contra Devel	(17,844.00)	0.00
760115.000	Shared Allocation Wages - (Contra Development)	0.00	(13,512.00)
Subtotal : None		541,676.00	543,348.00
Total [S3L2.7C1]	Clerical Staff Salaries	541,676.00	543,348.00
Group : [S3L2.10C1]	Clerical Staff Purchased Service		
Subgroup : None			
730850-01-73	Purchased Services - Business Office	114,886.00	0.00
730850.000	Purchased Services - Business Office	0.00	107,405.00
Subtotal : None		114,886.00	107,405.00
Total [S3L2.10C1]	Clerical Staff Purchased Service	114,886.00	107,405.00
Group : [S3L2.12C1]	Office Supplies		
Subgroup : None			
730670-01-73	Office Supplies	40,409.00	0.00
730670.000	Office Supplies	0.00	27,089.00
730680-01-72	IT Computer Supplies	15,861.00	0.00
730680.000	IT Computer Supplies	0.00	14,285.00
730681-01-72	IT Purchased Services	472.00	0.00
730681.000	IT Purchased Services	0.00	3,840.00
730683-01-72	IT Service Contracts	49,109.00	0.00
730683.000	IT Service Contracts	0.00	42,007.00
730686-01-72	IT Computer Hardware Expense	6,695.00	0.00
730686.000	IT Computer Hardware Expense	0.00	10,552.00
730860-01-73	Postage	5,661.00	0.00
730860.000	Postage	0.00	4,823.00
730910-01-73	Service Charges - Bank	12,416.00	0.00
730910.000	Service Charges - Bank	0.00	14,946.00
730921-01-73	Indirect A & G Cost Allocation-Pedipal	(93,168.00)	0.00
730921.000	Indirect A & G Cost Allocation-Pedipal	0.00	(84,333.00)
Subtotal : None		37,455.00	33,209.00
Total [S3L2.12C1]	Office Supplies	37,455.00	33,209.00
Group : [S3L2.13C1]	Telecommunications (e.g. Internet & Phone)		
Subgroup : None			
720400-01-72	Cable & Satellite Expense	4,490.00	0.00
720400.000	Cable & Satellite Expense	0.00	5,659.00
720500-01-72	Telephone	105,085.00	0.00
720500.000	Telephone	0.00	41,773.00
730684-01-72	IT Bandwidth Service	31,715.00	0.00
730684.000	IT Bandwidth Service	0.00	33,025.00
730687-01-72	IT Cell Phone Expense	29,493.00	0.00
730687.000	IT Cell Phone Expense	0.00	29,054.00
Subtotal : None		170,783.00	109,511.00
Total [S3L2.13C1]	Telecommunications (e.g. Internet & Phone)	170,783.00	109,511.00

Group : [S3L2.15C1]	Travel, Conventions & Meetings		
Subgroup : None			
730820-01-73	Travel & Mileage Expenses	811.00	0.00
730820.000	Travel & Mileage Expenses	0.00	697.00
730830.000	Education & Seminars	0.00	9,586.00
Subtotal : None		811.00	10,283.00
Total [S3L2.15C1]	Travel, Conventions & Meetings	811.00	10,283.00
Group : [S3L2.16C1]	Advertising: Help Wanted		
Subgroup : None			
730510-01-73	Advertising - Help Wanted	33,909.00	0.00
730510.000	Advertising - Help Wanted	0.00	19,683.00
Subtotal : None		33,909.00	19,683.00
Total [S3L2.16C1]	Advertising: Help Wanted	33,909.00	19,683.00
Group : [S3L2.19C1]	Accounting Services (not related to Appeals)		
Subgroup : None			
730440-01-73	Accounting Fees	55,774.00	0.00
730440.000	Accounting Fees	0.00	44,380.00
Subtotal : None		55,774.00	44,380.00
Total [S3L2.19C1]	Accounting Services (not related to Appeals)	55,774.00	44,380.00
Group : [S3L2.20C1]	Insurance: Malpractice & General Liability		
Subgroup : None			
730530-01-73	Insurance - Malpractice	46,453.00	0.00
730530.000	Insurance - Malpractice	0.00	44,448.00
730539-01-73	Insurance - General Liability	55,570.00	0.00
730539.000	Insurance - General Liability	0.00	51,195.00
Subtotal : None		102,023.00	95,643.00
Total [S3L2.20C1]	Insurance: Malpractice & General Liability	102,023.00	95,643.00
Group : [S3L2.21C1]	Insurance: Dept of Unemployment Assistance (DUA) Claims		
Subgroup : None			
730280-01-73	Unemployment Claims - Long Term Care	47,247.00	0.00
730280.000	Unemployment Claims - Long Term Care	0.00	(2,916.00)
Subtotal : None		47,247.00	(2,916.00)
Total [S3L2.21C1]	Insurance: Dept of Unemployment Assistance	47,247.00	(2,916.00)
Group : [S3L2.22C1]	Other A & G Expenses		
Subgroup : None			
610860-01-61	Donations In Kind (Activity Raffle)	5,426.00	0.00
610860.000	Donations In Kind (Activity Raffle)	0.00	1,985.00
670937-01-65	Pandemic Testing Fees Medicare A Reside	495.00	0.00
670937.000	Pandemic Testing Fees Medicare A Residents -L1	0.00	9,825.00
670938-01-63	Pandemic Testing Fees Medicaid Resident	225.00	0.00
670938.000	Pandemic Testing Fees Medicaid Residents - LTC	0.00	9,825.00
670939-01-63	Pandemic Testing Fees Private Residents	450.00	0.00
670939.000	Pandemic Testing Fees Private Residents - LTC	0.00	6,240.00
670941-01-65	Pandemic Testing Fees Mgd Care Resident	405.00	0.00
670941.000	Pandemic Testing Fees Mgd Care Residents - LT	0.00	3,390.00
730460-01-73	Professional Fees	51,551.00	0.00
730460.000	Professional Fees	0.00	319,190.00
730760-01-73	Patient Lost/Stolen Expenses	1,243.00	0.00
730760.000	Patient Lost/Stolen Expenses	0.00	358.00
730840-01-73	Donations	250.00	0.00
730840.000	Donations	0.00	2,222.00
730900-01-73	Miscellaneous	7,349.00	0.00
730900.000	Miscellaneous	65,500.00	47,372.00

730920.000	Trustee & Bond Agency Fees	0.00	400.00
740221-01-74	Citiizenship Program - Other	2,450.00	0.00
740221.000	Citiizenship Program - Other	0.00	1,450.00
760112-01-76	Donations - In Kind (Ed Forum)	16,285.00	0.00
760112.000	Donations - In Kind (Ed Forum)	0.00	14,970.00
960222-02-96	Donations - In Kind (Activity Function)	1,723.00	0.00
960222.000	Donations - In Kind (Activity Function)	0.00	1,071.00
Subtotal : None		153,352.00	418,298.00
Total [S3L2.22C1]	Other A & G Expenses	153,352.00	418,298.00
Group : [S3L2B.1C1]	Advertising Marketing		
Subgroup : None			
730514-01-73	Advertising - Promotional	56,264.00	0.00
730514.000	Advertising - Promotional	0.00	70,975.00
Subtotal : None		56,264.00	70,975.00
Total [S3L2B.1C1]	Advertising Marketing	56,264.00	70,975.00
Group : [S3L2B.2C1]	Licenses & Dues Not Patient Related to Resident Care		
Subgroup : None			
610810.000	Dues & Subscriptions	0.00	405.00
730810-01-73	Miscellaneous Dues & Subscriptions	5,368.00	0.00
730810.000	Miscellaneous Dues & Subscriptions	0.00	2,814.00
730870-01-73	Licenses And Dues	19,273.00	0.00
730870.000	Licenses And Dues	0.00	31,520.00
Subtotal : None		24,641.00	34,739.00
Total [S3L2B.2C1]	Licenses & Dues Not Patient Related to Reside	24,641.00	34,739.00
Group : [S3L2B.6C1]	Legal: Other		
Subgroup : None			
730430-01-73	Legal Fees	28,537.00	0.00
730430.000	Legal Fees	0.00	26,242.00
Subtotal : None		28,537.00	26,242.00
Total [S3L2B.6C1]	Legal: Other	28,537.00	26,242.00
Group : [S3L2B.11C1]	Fines, Late Fees, Penalties including Interest		
Subgroup : None			
730880-01-73	Late Charges & Fines	84,688.00	0.00
730880.000	Late Charges & Fines	0.00	9,801.00
Subtotal : None		84,688.00	9,801.00
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including Interest	84,688.00	9,801.00
Group : [S3L2B.14C1]	Bad Debt Expenses		
Subgroup : None			
730540-01-73	Bad Debt Expense	122,862.00	0.00
730540.000	Bad Debt Expense	0.00	131,297.00
Subtotal : None		122,862.00	131,297.00
Total [S3L2B.14C1]	Bad Debt Expenses	122,862.00	131,297.00
Group : [S3L2B.15C1]	User Fee Assessment		
Subgroup : None			
790932-01-73	User Fees Expense	946,504.00	0.00
790932.000	User Fees Expense	0.00	880,777.00
Subtotal : None		946,504.00	880,777.00
Total [S3L2B.15C1]	User Fee Assessment	946,504.00	880,777.00
Group : [S3L3.1C1]	Staff Development Coordinator Salaries		
Subgroup : None			
670950-01-63	Wages - Staff Devel Coord.	34,566.00	0.00

Subtotal : None		34,566.00	0.00
Total [S3L3.1C1]	Staff Development Coordinator Salaries	34,566.00	0.00
Group : [S3L3.4C1]	Staff Dev. Coord Purchased Services		
Subgroup : None			
670970-01-63	Staff Devel Purchased Services	9,639.00	0.00
670970.000	Staff Devel Purchased Services	0.00	9,700.00
Subtotal : None		9,639.00	9,700.00
Total [S3L3.4C1]	Staff Dev. Coord Purchased Services	9,639.00	9,700.00
Group : [S3L3.5C1]	Plant Operations: Salaires		
Subgroup : None			
720100-01-72	Wages - Plant & Grounds	286,105.00	0.00
720100.000	Wages - Plant & Grounds	0.00	267,591.00
720110-01-72	Wages - Contra Salaries(Grounds)	(62,916.00)	0.00
720110.000	Wages - Contra Salaries(Grounds)	0.00	(61,380.00)
Subtotal : None		223,189.00	206,211.00
Total [S3L3.5C1]	Plant Operations: Salaires	223,189.00	206,211.00
Group : [S3L3.8C1]	Plant Operations: Purchased Service		
Subgroup : None			
720540-01-72	Trash Removal	47,789.00	0.00
720540.000	Trash Removal	0.00	33,677.00
720550-01-72	Service Contracts	38,912.00	0.00
720550.000	Service Contracts	0.00	24,787.00
720690-01-72	Grounds Maintenance	4,346.00	0.00
720690.000	Grounds Maintenance	0.00	11,485.00
720850-01-72	Purchased Services Maintenance	19,928.00	0.00
720850.000	Purchased Services Maintenance	0.00	27,753.00
720860-01-72	Purchased Services - Security Expenses	46,237.00	0.00
720860.000	Purchased Services - Security Expenses	0.00	43,415.00
Subtotal : None		157,212.00	141,117.00
Total [S3L3.8C1]	Plant Operations: Purchased Service	157,212.00	141,117.00
Group : [S3L3.9C1]	Plant Operations: Supplies & Expenses		
Subgroup : None			
690660-01-66	Chemicals	7,709.00	0.00
690660.000	Chemicals	0.00	6,973.00
720670-01-72	Supplies - Plant & Maintenance	27,163.00	0.00
720670.000	Supplies - Plant & Maintenance	0.00	25,674.00
720695-01-72	Grounds & Landscaping Supplies	9,264.00	0.00
720695.000	Grounds & Landscaping Supplies	0.00	7,989.00
720720-01-72	Small Equipment Purchase	2,033.00	0.00
720730-01-72	Repair & Maintenance	29,554.00	0.00
720730.000	Repair & Maintenance	0.00	52,481.00
Subtotal : None		75,723.00	93,117.00
Total [S3L3.9C1]	Plant Operations: Supplies & Expenses	75,723.00	93,117.00
Group : [S3L3.10C1]	Plant Operatins: Utilities		
Subgroup : None			
720510-01-72	Gas	98,452.00	0.00
720510.000	Gas	0.00	71,422.00
720520-01-72	Electricity	104,671.00	0.00
720520.000	Electricity	0.00	107,518.00
720530-01-72	Water & Sewer	50,224.00	0.00
720530.000	Water & Sewer	0.00	48,511.00
Subtotal : None		253,347.00	227,451.00
Total [S3L3.10C1]	Plant Operatins: Utilities	253,347.00	227,451.00

Group : [S3L3.13C1]	Dietician: Salaries		
Subgroup : None			
690110-01-66	Wages - Dietician	36,627.00	0.00
690110.000	Wages - Dietician	0.00	29,326.00
Subtotal : None		36,627.00	29,326.00
Total [S3L3.13C1]	Dietician: Salaries	36,627.00	29,326.00
Group : [S3L3.18C1]	Dietary: Salaries		
Subgroup : None			
690100-01-66	Wages - Dietary Dept.	592,661.00	0.00
690100.000	Wages - Dietary Dept.	0.00	577,774.00
Subtotal : None		592,661.00	577,774.00
Total [S3L3.18C1]	Dietary: Salaries	592,661.00	577,774.00
Group : [S3L3.21C1]	Dietary: Food		
Subgroup : None			
690680-01-66	Food Supplements	5,835.00	0.00
690680.000	Food Supplements	0.00	10,285.00
690690-01-66	Raw Food	370,524.00	0.00
690690.000	Raw Food	0.00	335,329.00
690695-01-66	Food - Events	564.00	0.00
690695.000	Food - Events	0.00	12.00
690698-01-66	Food - Activities	1,778.00	0.00
690698.000	Food - Activities	0.00	2,136.00
Subtotal : None		378,701.00	347,762.00
Total [S3L3.21C1]	Dietary: Food	378,701.00	347,762.00
Group : [S3L3.22C1]	Dietary: Purchased Service		
Subgroup : None			
690850-01-66	Purchased Services - Dietary	868.00	0.00
690850.000	Purchased Services - Dietary	0.00	9,518.00
Subtotal : None		868.00	9,518.00
Total [S3L3.22C1]	Dietary: Purchased Service	868.00	9,518.00
Group : [S3L3.23C1]	Dietary: Supplies & Expenses		
Subgroup : None			
690670-01-66	Supplies (Non-Food)	17,253.00	0.00
690670.000	Supplies (Non-Food)	0.00	21,288.00
690720-01-66	Small Equipment Purchase	4,952.00	0.00
690720.000	Small Equipment Purchase	0.00	3,551.00
690730-01-66	Equipment Repair & Maintenance - Dietar	5,627.00	0.00
690730.000	Equipment Repair & Maintenance - Dietary	0.00	1,434.00
Subtotal : None		27,832.00	26,273.00
Total [S3L3.23C1]	Dietary: Supplies & Expenses	27,832.00	26,273.00
Group : [S3L3.24C1]	Housekeeping / Laundry: Salaries		
Subgroup : [S3L3.24C1A]	Housekeeping Salries		
710100-01-71	Wages - Housekeeping	358,489.00	0.00
710100.000	Wages - Housekeeping	0.00	272,481.00
Subtotal [S3L3.24C1A]	Housekeeping Salries	358,489.00	272,481.00
Subgroup : [S3L3.24C1B]	Laundry Salaries		
700100-01-70	Wages - Laundry Dept.	155,132.00	0.00
700100.000	Wages - Laundry Dept.	0.00	155,260.00
Subtotal [S3L3.24C1B]	Laundry Salaries	155,132.00	155,260.00
Total [S3L3.24C1]	Housekeeping / Laundry: Salaries	513,621.00	427,741.00

Group : [S3L3.27C1]	Housekeeping / Laundry: Purchased Service		
Subgroup : [S3L3.27C1A]	Housekeeping Purchased Service		
710850-01-71	Purchased Services - Housekeeping	43,421.00	0.00
Subtotal [S3L3.27C1A]	Housekeeping Purchased Service	43,421.00	0.00
Total [S3L3.27C1]	Housekeeping / Laundry: Purchased Service	43,421.00	0.00
Group : [S3L3.28C1]	Housekeeping / Laundry: Supplies & Expense		
Subgroup : [S3L3.28C1A]	Housekeeping Supplies & Expenses		
710670-01-71	Supplies - Housekeeping	53,977.00	0.00
710670.000	Supplies - Housekeeping	0.00	47,778.00
Subtotal [S3L3.28C1A]	Housekeeping Supplies & Expenses	53,977.00	47,778.00
Subgroup : [S3L3.28C1B]	Laundry Supplies & Expense		
700670-01-70	Supplies - Laundry	12,460.00	0.00
700670.000	Supplies - Laundry	0.00	15,397.00
700730-01-70	Equipment Repair & Maintenance - Laundr	9,015.00	0.00
700730.000	Equipment Repair & Maintenance - Laundry	0.00	3,830.00
Subtotal [S3L3.28C1B]	Laundry Supplies & Expense	21,475.00	19,227.00
Total [S3L3.28C1]	Housekeeping / Laundry: Supplies & Expense	75,452.00	67,005.00
Group : [S3L3.29C1]	Housekeepong / Laundry: Linen & Bedding		
Subgroup : None			
700690-01-70	Linen & Bedding - Laundry	12,195.00	0.00
700690.000	Linen & Bedding - Laundry	0.00	20,167.00
Subtotal : None		12,195.00	20,167.00
Total [S3L3.29C1]	Housekeepong / Laundry: Linen & Bedding	12,195.00	20,167.00
Group : [S3L3.34C1]	Quality Assurane (QA) Professional : Purchased Service		
Subgroup : None			
670850-01-63	Purchased Clinical IT Services - Nursi	102,149.00	0.00
670850.000	Purchased Professional Services - Nursing	0.00	62,003.00
Subtotal : None		102,149.00	62,003.00
Total [S3L3.34C1]	Quality Assurane (QA) Professional : Purchase	102,149.00	62,003.00
Group : [S3L3.36C1]	Unit Clerks & Medical Records: Salaries		
Subgroup : None			
630140-01-63	Wages - Medical Records/Scheduler	193,991.00	0.00
630140.000	Wages - Medical Records/Scheduler	0.00	163,457.00
Subtotal : None		193,991.00	163,457.00
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salaries	193,991.00	163,457.00
Group : [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries		
Subgroup : [S3L3.40C1A]	MMQ Salaries		
6506.00	SALARY - MMQ NURSE	0.00	62,342.00
Subtotal [S3L3.40C1A]	MMQ Salaries	0.00	62,342.00
Subgroup : [S3L3.40C1B]	MDS Salaries		
630145-01-63	Wages - MDS/MMQ Coordinator	215,551.00	0.00
630145.000	Wages - MDS/MMQ Coordinator	0.00	132,306.00
Subtotal [S3L3.40C1B]	MDS Salaries	215,551.00	132,306.00
Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) Evaluation	215,551.00	194,648.00
Group : [S3L3.48C1]	Social Service Worker: Salaries		
Subgroup : None			

620100-01-62	Wages - Social Services	308,295.00	0.00
620100.000	Wages - Social Services	0.00	284,781.00
Subtotal : None		308,295.00	284,781.00
Total [S3L3.48C1]	Social Service Worker: Salaries	308,295.00	284,781.00

Group : [S3L3.56C1]	Indirect Restorative Therapy: Salaries		
Subgroup : None			
7843.00	Salaries - Indirect Rehab	154,497.00	187,388.00
Subtotal : None		154,497.00	187,388.00
Total [S3L3.56C1]	Indirect Restorative Therapy: Salaries	154,497.00	187,388.00

Group : [S3L3.60C1]	Direct Restorative Therapy: Salaries		
Subgroup : None			
800100-01-80	Wages - Physical Therapist	100,182.00	0.00
800100.000	Wages - Physical Therapist	(15,027.00)	118,699.00
800105-01-80	Wages - Physical Therapy Assistants	58,653.00	0.00
800105.000	Wages - Physical Therapy Assistants	(6,452.00)	55,137.00
800110-01-80	Wages - Physical Therapy Coord.	46,871.00	0.00
800110.000	Wages - Physical Therapy Coord.	0.00	45,100.00
810100-01-81	Wages - Occupational Therapist	203,689.00	0.00
810100.000	Wages - Occupational Therapist	(118,140.00)	89,588.00
810110-01-81	Wages - Occupational Therapy Assistants	62,062.00	0.00
810110.000	Wages - Occupational Therapy Assistants	(6,827.00)	51,931.00
820100-01-82	Wages - Speech Therapist	47,359.00	0.00
820100.000	Wages - Speech Therapist	(8,051.00)	59,770.00
Subtotal : None		364,319.00	420,225.00
Total [S3L3.60C1]	Direct Restorative Therapy: Salaries	364,319.00	420,225.00

Group : [S3L3.64C1]	Recreational Therapy/Activities: Salaries		
Subgroup : None			
610100-01-61	Wages - Activities	201,294.00	0.00
610100.000	Wages - Activities	0.00	217,633.00
610150.000	Wages - Contra Salaries(Activities)	0.00	(1,073.00)
620110-01-62	Wages - Pastoral Care	111,826.00	0.00
620110.000	Wages - Pastoral Care	0.00	181,521.00
620150-01-62	Wages - Contra Salaries(Pastoral)	(15,004.00)	0.00
620150.000	Wages - Contra Salaries(Pastoral)	0.00	(32,400.00)
Subtotal : None		298,116.00	365,681.00
Total [S3L3.64C1]	Recreational Therapy/Activities: Salaries	298,116.00	365,681.00

Group : [S3L3.67C1]	Recreational Therapy/Activities: Purchased Service		
Subgroup : None			
610850-01-61	Purchased Services-Activities(Tradition	6,964.00	0.00
610850.000	Purchased Services-Activities(Traditional Units)	0.00	2,751.00
610851-01-61	Purchased Services - Activities(Harmony	1,023.00	0.00
610851.000	Purchased Services - Activities(Harmony Care)	0.00	1,545.00
620850-01-62	Purchased Services	8,118.00	0.00
620850.000	Purchased Services	0.00	12,745.00
Subtotal : None		16,105.00	17,041.00
Total [S3L3.67C1]	Recreational Therapy/Activities: Purchased Se	16,105.00	17,041.00

Group : [S3L3.68C1]	Recreational Therapy/Activities: Supplies & Expenses		
Subgroup : None			
610650-01-61	Supplies - Activities (LTC Traditional	3,722.00	0.00
610650.000	Supplies - Activities (LTC Traditional Units)	0.00	4,225.00
610651-01-61	Supplies - Activities (LTC Harmony Care	435.00	0.00
610651.000	Supplies - Activities (LTC Harmony Care)	0.00	4,227.00
610900.000	Directed Purchases - Activities	0.00	449.00

620950-01-62	Pastoral Care Services & Expenses	22,470.00	0.00
620950.000	Pastoral Care Expenses	0.00	25,114.00
Subtotal : None		26,627.00	34,015.00
Total [S3L3.68C1]	Recreational Therapy/Activities: Supplies & Ex	26,627.00	34,015.00
Group : [S3L3.78C1]	Travel: Motor Vehicle Expense		
Subgroup : None			
720667-01-72	Vehicle Repair & Maintenance	17,829.00	0.00
720667.000	Vehicle Repair & Maintenance	0.00	5,418.00
730535-01-73	Insurance - Motor Vehicle	8,986.00	0.00
730535.000	Insurance - Motor Vehicle	0.00	8,682.00
730558-01-73	Depreciation - Motor Vehicles	3,489.00	0.00
730558.000	Depreciation - Motor Vehicles	0.00	6,978.00
Subtotal : None		30,304.00	21,078.00
Total [S3L3.78C1]	Travel: Motor Vehicle Expense	30,304.00	21,078.00
Group : [S3L3.80C1]	Variable Job Related Education		
Subgroup : None			
730830-01-73	Education & Seminars	15,365.00	0.00
Subtotal : None		15,365.00	0.00
Total [S3L3.80C1]	Variable Job Related Education	15,365.00	0.00
Group : [S3L3.82C1]	Physician Services: Medical Director		
Subgroup : None			
670910-01-63	Medical Director	24,320.00	0.00
670910.000	Medical Director	0.00	23,612.00
Subtotal : None		24,320.00	23,612.00
Total [S3L3.82C1]	Physician Services: Medical Director	24,320.00	23,612.00
Group : [S3L3.85C1]	Physician Services: Employee Physicals		
Subgroup : None			
670920-01-63	Employee Physicals	16,985.00	0.00
670920.000	Employee Physicals	0.00	35,995.00
Subtotal : None		16,985.00	35,995.00
Total [S3L3.85C1]	Physician Services: Employee Physicals	16,985.00	35,995.00
Group : [S3L3.87C1]	Legend Drugs		
Subgroup : None			
810670-01-81	Supplies	3,510.00	0.00
810670.000	Supplies	0.00	5,504.00
820956-01-82	Purchased Services - Medicare Part B	18,622.00	0.00
820956.000	Purchased Services - Medicare Part B	0.00	2,339.00
850700-01-85	Ambulance - Medicare Part A	783.00	0.00
850700.000	Ambulance - Medicare Part A	0.00	12,792.00
850705-01-85	Ambulance - HMO	301.00	0.00
850710-01-85	Pharmacy - Medicare Part A	65,444.00	0.00
850710.000	Pharmacy - Medicare Part A	0.00	54,678.00
850720-01-85	Pharmacy - Medicaid	51,280.00	0.00
850730-01-85	Pharmacy - HMO	13,745.00	0.00
850730.000	Pharmacy - HMO	0.00	20,560.00
850760-01-85	Oxygen - Medicare Part A	60.00	0.00
850800-01-85	Oxygen - House	11,360.00	0.00
850800.000	Oxygen - House	0.00	15,660.00
850814-01-85	X-ray - Medicare Part A	9,976.00	0.00
850814.000	X-ray - Medicare Part A	0.00	6,969.00
850815-01-85	X-ray - Medicare Part B	823.00	0.00
850816-01-85	X-ray - HMO	2,904.00	0.00
850816.000	X-ray - HMO	0.00	1,281.00

850820-01-85	Lab - Medicare Part A	23,487.00	0.00
850820.000	Lab - Medicare Part A	0.00	24,771.00
850822-01-85	Lab - HMO	3,825.00	0.00
850822.000	Lab - HMO	0.00	6,230.00
850825-01-85	Lab - Other	8,366.00	0.00
Subtotal : None		214,486.00	150,784.00
Total [S3L3.87C1]	Legend Drugs	214,486.00	150,784.00
Group : [S3L3.89C1]	House Supplies Not Resold		
Subgroup : None			
670600-01-63	Supplies (Non-Medical)	1,723.00	0.00
670600.000	Supplies (Non-Medical)	0.00	7,172.00
670930-01-63	Medical Supplies	6,462.00	0.00
670930.000	Medical Supplies	0.00	22,225.00
670935-01-63	Pandemic Medical Supplies - Long Term C	93,339.00	0.00
670935.000	Pandemic Medical Supplies - Long Term Care	0.00	204,050.00
670940-01-63	Nursing Supplies	291,870.00	0.00
670940.000	Nursing Supplies	0.00	291,781.00
Subtotal : None		393,394.00	525,228.00
Total [S3L3.89C1]	House Supplies Not Resold	393,394.00	525,228.00
Group : [S3L3.92C1]	Pharmacy Consultant		
Subgroup : None			
850050-01-85	Pharmacy Consultant	9,856.00	0.00
850050.000	Pharmacy Consultant	0.00	11,753.00
Subtotal : None		9,856.00	11,753.00
Total [S3L3.92C1]	Pharmacy Consultant	9,856.00	11,753.00
Group : [S3L4.1C1]	Depreciaton		
Subgroup : [S3L4.1C1A]	Building Depreciation		
730552-01-73	Depreciation - Building	190,984.00	0.00
730552.000	Depreciation - Building	0.00	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	21,699.00	0.00
730550.000	Depreciation - Education Center	0.00	27,527.00
730554-01-73	Depreciation - Improvements	131,104.00	0.00
730554.000	Depreciation - Improvements	0.00	129,669.00
Subtotal [S3L4.1C1B]	Improvements Depreciation	152,803.00	157,196.00
Subgroup : [S3L4.1C1C]	Equipment Depreciation		
730550	Depreciation - Education Center	6,504.00	0.00
730556-01-73	Depreciation - Equipment	147,762.00	0.00
730556.000	Depreciation - Equipment	0.00	149,900.00
760304-01-77	Depreciation Expense - (Outpatient)	349.00	0.00
760304.000	Depreciation Expense - (Outpatient)	0.00	349.00
Subtotal [S3L4.1C1C]	Equipment Depreciation	154,615.00	150,249.00
Subgroup : [S3L4.1C1D]	Software Depreciaton		
730559-01-73	Amortization Expense - Software	10,337.00	0.00
730559.000	Amortization Expense - Software	0.00	13,291.00
Subtotal [S3L4.1C1D]	Software Depreciaton	10,337.00	13,291.00
Total [S3L4.1C1]	Depreciaton	508,739.00	511,720.00
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	114,373.00	0.00
790924.000	Long-Term Interest Expense	0.00	118,702.00
790930-01-73	Amortization Expense - B.I.C.	22,348.00	0.00
790930.000	Amortization Expense - B.I.C.	0.00	8,871.00
Subtotal : None		146,291.00	137,143.00
Total [S3L4.2C1]	Long Term Interest Expense SNF-CR	146,291.00	137,143.00
Group : [S3L4.6C1]	Building Insurance Expense-SNF-CR		
Subgroup : None			
730538-01-73	Insurance - Property	60,384.00	0.00
730538.000	Insurance - Property	0.00	28,723.00
Subtotal : None		60,384.00	28,723.00
Total [S3L4.6C1]	Building Insurance Expense-SNF-CR	60,384.00	28,723.00
Group : [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR		
Subgroup : None			
730730.000	Repair, Maintenance & Other Rental	0.00	(210.00)
800670-01-80	Supplies & Rental - Physical Therapy	12,818.00	0.00
800670.000	Supplies & Rental - Physical Therapy	0.00	13,010.00
Subtotal : None		12,818.00	12,800.00
Total [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR	12,818.00	12,800.00
Group : [CLA-53.01]	LA-Group Health/Life		
Subgroup : None			
730300-01-73	Group Insurance - Health	666,139.00	0.00
730300.000	Group Insurance - Health	0.00	698,523.00
730310-01-73	Group Insurance - Dental	27,940.00	0.00
730310.000	Group Insurance - Dental	0.00	27,238.00
730320-01-73	Group Insurance - L/T & Other Disabilit	34,200.00	0.00
730320.000	Group Insurance - L/T & Other Disability	0.00	29,278.00
Subtotal : None		728,279.00	755,039.00
Total [CLA-53.01]	LA-Group Health/Life	728,279.00	755,039.00
Group : [CLA-53.02]	LA-Employee Pensions		
Subgroup : None			
730580-01-73	Pension Expense	30,326.00	0.00
730580.000	Pension Expense	0.00	36,821.00
Subtotal : None		30,326.00	36,821.00
Total [CLA-53.02]	LA-Employee Pensions	30,326.00	36,821.00
Group : [CLA-53.03]	LA-Employee Benefits		
Subgroup : None			
670936-01-63	Pandemic Testing Fees Employees - LTC	229,950.00	0.00
670936.000	Pandemic Testing Fees Employees - LTC	0.00	438,382.00
730400-01-73	Cori Checks	7,658.00	0.00
730400.000	Cori Checks	0.00	6,936.00
790922-01-73	Other Employee Benefits - Long Term Car	18,100.00	0.00
790922.000	Other Employee Benefits - Long Term Care	0.00	9,644.00
790923-01-73	Mgt & Clerical Shared Benefits (Contra	(105,336.00)	0.00
790923.000	Mgt & Clerical Shared Benefits (Contra Account)	0.00	(104,896.00)
Subtotal : None		150,372.00	350,066.00
Total [CLA-53.03]	LA-Employee Benefits	150,372.00	350,066.00
Group : [CLA-53.04]	LA-Payroll Taxes		
Subgroup : None			
730200-01-73	Payroll Taxes - FICA	739,342.00	0.00
730200.000	Payroll Taxes - FICA	0.00	699,525.00
730225-01-73	Payroll Taxes - HUTA	11,443.00	0.00

730225.000	Payroll Taxes - HUTA	0.00	11,598.00
730286-01-73	Family And Medical Leave Tax Expense	32,400.00	0.00
730286.000	Family And Medical Leave Tax Expense	0.00	34,438.00
Subtotal : None		783,185.00	745,561.00
Total [CLA-53.04]	LA-Payroll Taxes	783,185.00	745,561.00
Group : [CLA-53.05]	LA-Workers Comp		
Subgroup : None			
730250-01-73	Workers Compensation Insurance	131,043.00	0.00
730250.000	Workers Compensation Insurance	0.00	169,991.00
Subtotal : None		131,043.00	169,991.00
Total [CLA-53.05]	LA-Workers Comp	131,043.00	169,991.00
Group : [SOBREL3.11C1]	Other Expenses		
Subgroup : None			
610101.000	Wages - Activities For Du Lac	0.00	1,073.00
730120-01-73	Wages - Clerical - Assisted Living	8,468.00	0.00
730120.000	Wages - Clerical - Assisted Living	0.00	10,996.00
740010-01-74	Wages - Education Center	47,313.00	0.00
740010.000	Wages - Education Center	0.00	109,883.00
740011-01-74	Wages - Housekeeping - Education Center	4,008.00	0.00
740011.000	Wages - Housekeeping - Education Center	0.00	4,008.00
740012-01-74	Wages - Instructors - Education Center	25,760.00	0.00
740020-01-74	Payroll Taxes - FICA - Education Center	5,951.00	0.00
740020.000	Payroll Taxes - FICA - Education Center	0.00	8,229.00
740021.000	Mgt. & Clerical Benefit Allocation - Ed Center	0.00	1,576.00
740030-01-74	Workers Compensation - Education Center	62.00	0.00
740030.000	Workers Compensation - Education Center	0.00	91.00
740040.000	Promotional Advertising Shared- Education Center	0.00	191.00
740050.000	Travel & Seminars - Education Center	0.00	32.00
740060-01-74	Education Supplies - Education Center	22.00	0.00
740065-01-74	Instructors & Books - Education Center	2,055.00	0.00
740065.000	Instructors & Books - Education Center	0.00	320.00
740090-01-74	Office Supplies - Education Center	1,875.00	0.00
740090.000	Office Supplies - Education Center	0.00	4,037.00
740091-01-74	Food Supplies - Education Center	132.00	0.00
740091.000	Food Supplies - Education Center	0.00	388.00
740100-01-74	Purchased Prof. Services - Education Ce	958.00	0.00
740100.000	Purchased Prof. Services - Education Center	0.00	760.00
740105-01-74	IT Supplies And Services - Education Ce	1,624.00	0.00
740105.000	IT Supplies And Services - Education Center	0.00	1,585.00
740110-01-74	Pension Expense - Education Center	192.00	0.00
740110.000	Pension Expense - Education Center	0.00	196.00
740120-01-74	Office Supplies - Education Center	4.00	0.00
740120.000	Office Supplies - Education Center	0.00	65.00
740130-01-74	Other Expenses - Education Center	677.00	0.00
740130.000	Other Expenses - Education Center	0.00	447.00
740140-01-74	Health Insurance - Education Center	4,822.00	0.00
740140.000	Health Insurance - Education Center	0.00	7,554.00
740160.000	HiSet Classes - Education Center	0.00	590.00
740180.000	English For Workplace Classes - Educ. Center	0.00	16.00
740214.000	Computer Technology Supplies - Education Center	0.00	26.00
740220-01-74	Citizenship Program Expenses - Educ. Ce	10,065.00	0.00
740220.000	Citizenship Program Expenses - Educ. Center	0.00	11,587.00
760100-01-76	Wages - Development	91,074.00	0.00
760100.000	Wages - Development	0.00	89,029.00
760101-01-76	Payroll Taxes - Development	6,782.00	0.00
760101.000	Payroll Taxes - Development	0.00	6,811.00
760102-01-76	Shared Allocation Wages - Development	17,844.00	0.00

760102.000	Shared Allocation Wages - Development	0.00	13,512.00
760105-01-76	Development - Office Expense	4,330.00	0.00
760105.000	Development - Office Expense	0.00	4,064.00
760107-01-76	Development - Fundraising Supplies	1,571.00	0.00
760107.000	Development - Fundraising Supplies	0.00	1,654.00
760108.000	Development - Expense Other	0.00	149.00
760109-01-76	Development - Educational Forum Expense	9,333.00	0.00
760109.000	Development - Educational Forum Expenses	0.00	10,448.00
760113-01-76	Development - Direct Mail Expense	3,857.00	0.00
760113.000	Development - Direct Mail Expense	0.00	4,818.00
760114-01-76	Development - Health Insurance Expense	6,971.00	0.00
760114.000	Development - Health Insurance Expense	0.00	8,526.00
Subtotal : None		255,750.00	302,661.00
Total [SOBREL3.11C1]	Other Expenses	255,750.00	302,661.00

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