

Client: **A205947 - Advocate Healthcare of East Boston, LLC**
Engagement: **MDMC 2022 - Advocate Healthcare of East Boston**
Period Ending: **12/31/2022**
Trial Balance: **T-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 : [1000] Balance Sheet						
Subgroup : None						
10-001-00	Cash>Clearing	0.00	1,237.35		0.00	1,237.35
10-001-02	Cash>Clearing>Payroll	0.00	(1,688.03)		0.00	(1,688.03)
10-001-03	Cash>Clearing>Closing	0.00	40,778.34		0.00	40,778.34
10-010-80	Cash>Operating>Rockland	0.00	339,414.01		0.00	339,414.01
10-014-00	Cash>Petty Cash Facility	0.00	500.00		0.00	500.00
10-017-80	Cash>Savings>Rockland	0.00	318,792.75		0.00	318,792.75
100100.000	Cash - Operating (Santander)	4,796.71	0.00		0.00	0.00
100200.000	Cash - Petty Cash Fund	500.00	0.00		0.00	0.00
100201.000	Cash - Petty Cash Fund ADC	100.00	0.00		0.00	0.00
100400.000	Cash - Checking (RT)	174,023.60	0.00		0.00	0.00
100450.000	Cash - Savings (RT)	1,027,526.01	0.00		0.00	0.00
11-102-00	Accounts Receivable>Medicare A	0.00	238,761.37		0.00	238,761.37
11-103-00	Accounts Receivable>Part B	0.00	29,099.53		0.00	29,099.53
11-104-00	Accounts Receivable>Private	0.00	39,105.45		0.00	39,105.45
11-104-75	Accounts Receivable>Private>Daycare	0.00	690.92		0.00	690.92
11-107-00	Accounts Receivable>Managed Medicaid	0.00	227,590.50		0.00	227,590.50
11-107-75	Accounts Receivable>Managed Medicaid>Daycare	0.00	1,843.20		0.00	1,843.20
11-108-00	Accounts Receivable>Veterans	0.00	29,577.76		0.00	29,577.76
11-109-00	Accounts Receivable>Hospice	0.00	32,174.03		0.00	32,174.03
11-111-00	Accounts Receivable>Medicaid	0.00	407,406.48		0.00	407,406.48
11-111-75	Accounts Receivable>Medicaid>Daycare	0.00	16,051.18		0.00	16,051.18
11-112-00	Accounts Receivable>Income	0.00	8,537.18		0.00	8,537.18
11-120-00	Accounts Receivable>Allow for Doubtful Accts	0.00	(20,000.00)		0.00	(20,000.00)
111000.000	A/R - Private	26,871.43	0.00		0.00	0.00
112000.000	A/R - Medicaid	923,571.81	0.00		0.00	0.00
112005.000	A/R - Resources	(8,450.72)	0.00		0.00	0.00
112010.000	A/R - EBNHC CONTRACT	167,459.89	0.00		0.00	0.00
112015.000	A/R - CCAI Ancillaries	170.10	0.00		0.00	0.00
112020.000	A/R - CCAI	113,584.75	0.00		0.00	0.00
112025.000	A/R - Evercare - SCO	78,787.03	0.00		0.00	0.00
113000.000	A/R - Medicare Part A	386,031.47	0.00		0.00	0.00
114000.000	A/R - Medicare Part B	69,919.88	0.00		0.00	0.00
117010.000	A/R - Evercare	52,106.45	0.00		0.00	0.00
117015.000	A/R - Evercare Ancillaries	28,272.76	0.00		0.00	0.00
117035.000	A/R - Tufts Ancillaries	26.16	0.00		0.00	0.00
117050.000	A/R - United Healthcare	8,561.00	0.00		0.00	0.00
119005.000	A/R - Daycare - Medicaid	39,886.97	0.00		0.00	0.00
119010.000	A/R - Daycare - Private	3,121.19	0.00		0.00	0.00
119026.000	A/R - Daycare - Veteran Admin	11,681.42	0.00		0.00	0.00
119300.000	A/R - Hospice	26,990.92	0.00		0.00	0.00
119500.000	A/R - Veterans Admin.	28,358.52	0.00		0.00	0.00
12-000-00	Prepaid Expenses	0.00	13,757.04		0.00	13,757.04
12-124-00	Prepaid Expenses>Insurance	0.00	21,795.18		0.00	21,795.18
12-161-00	Prepaid Expenses>RE Taxes	0.00	48,911.66		0.00	48,911.66
12-162-00	Prepaid Expenses>Insurance - General Liability & Otl	0.00	165,409.18		0.00	165,409.18
12-162-01	Prepaid Expenses>Insurance - General Liability & Otl	0.00	(189,039.06)		0.00	(189,039.06)
12-881-00	Prepaid Expenses>Workers Comp	0.00	90,036.90		0.00	90,036.90
12-881-01	Prepaid Expenses>Workers Comp.Contra	0.00	(86,238.00)		0.00	(86,238.00)
120010.000	Reserve Bad Debts	(219,417.51)	0.00		0.00	0.00
13-929-01	Due From>PropCo>Eagle Arc	0.00	427,270.85		0.00	427,270.85
130030.000	Patient Exchange	96,107.91	0.00		0.00	0.00
14-252-00	Fixed Assets>Startup Costs	0.00	20,000.00		0.00	20,000.00
151000.000	Prepaid - Expenses	33,751.86	0.00		0.00	0.00
152000.000	Prepaid - Insurance	50,636.85	0.00		0.00	0.00
160100.000	Land	300,000.00	0.00		0.00	0.00
161000.000	Building	1,500,000.00	0.00		0.00	0.00
161010.000	Building Improvements	805,038.70	0.00		0.00	0.00
161020.000	Building Improvements - ADH	566,088.40	0.00		0.00	0.00
161200.000	Construction In Progress	1,261,994.19	0.00		0.00	0.00
162000.000	Furniture & Equipment	526,747.77	0.00		0.00	0.00
162500.000	Computer Equipment	15,563.00	0.00		0.00	0.00
164000.000	Mortgage Acquisition Costs	77,276.50	0.00		0.00	0.00
164500.000	Organization Costs	32,960.78	0.00		0.00	0.00
164600.000	Intangibles	950,000.00	0.00		0.00	0.00
165000.000	Accum. Dep. - Building	(81,250.00)	0.00		0.00	0.00
165010.000	Accum. Dep. - Building Improv	(101,398.63)	0.00		0.00	0.00
166000.000	Accum. Dep. - Equipment	(79,273.62)	0.00		0.00	0.00
166500.000	Accum. Dep. - Computer Equipment	(4,932.09)	0.00		0.00	0.00
168500.000	Accum Amort - Organization Costs	(14,283.01)	0.00		0.00	0.00
168600.000	Accum Amort - Intangibles	(137,222.22)	0.00		0.00	0.00
20-000-00	Accounts Payable	0.00	(147,582.85)		0.00	(147,582.85)
200100.000	Accounts Payable	(999,996.05)	0.00		0.00	0.00
200200.000	Accrued Expense	(1,464,994.70)	0.00		0.00	0.00
202000.000	Accrued Salaries	(99,620.95)	0.00		0.00	0.00
202010.000	Accrued Vacation	(364,959.61)	0.00		0.00	0.00
202100.000	Accrued Payroll Taxes	(43,604.28)	0.00		0.00	0.00

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Account	Description	CAID PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2021	12/31/2022			12/31/2022
202200.000	Accrued Employment Benefits	3,308.77	0.00		0.00	0.00
202410.000	Accrued Accounting Expense	(20,000.00)	0.00		0.00	0.00
202430.000	Accrued Medicaid User Fee	(207,564.60)	0.00		0.00	0.00
203100.000	Garnishments	(184.31)	0.00		0.00	0.00
203120.000	Employee W/H - Indem/Disability	18.27	0.00		0.00	0.00
21-148-00	Other Current Payables>401K	0.00	(1,961.22)		0.00	(1,961.22)
21-149-00	Other Current Payables>Misc. PR Deduction	0.00	(3,358.53)		0.00	(3,358.53)
21-150-00	Other Current Payables>Union Dues W/H	0.00	(220.00)		0.00	(220.00)
21-151-00	Other Current Payables>Garnishments W/H	0.00	(295.04)		0.00	(295.04)
215100.000	Resident Refunds	1,887.04	0.00		0.00	0.00
215150.000	Resident Refunds Third Party Payers	(3,990.36)	0.00		0.00	0.00
22-153-01	Note Payable>Finance Agreement>M&T Bank	0.00	(1,250,000.00)		0.00	(1,250,000.00)
23-000-00	Accrued Wages & Related	0.00	(200,892.49)		0.00	(200,892.49)
23-157-00	Accrued Wages & Related>Benefit Time	0.00	(427,270.85)		0.00	(427,270.85)
24-000-00	Accrued Expenses	0.00	(18,568.81)		0.00	(18,568.81)
24-111-16	Accrued Expense>Medicaid>Bed Tax	0.00	(70,173.33)		0.00	(70,173.33)
24-121-00	Accrued Expenses>Rent	0.00	(100,000.00)		0.00	(100,000.00)
24-160-00	Accrued Expenses>Interest	0.00	(6,806.94)		0.00	(6,806.94)
24-279-00	Accrued Expenses>Management Fee	0.00	(4,628.00)		0.00	(4,628.00)
251100.000	Mortgage Payable	(3,400,000.00)	0.00		0.00	0.00
27-000-55	Due To/(From)>Advocate and Bay Harbor	0.00	(20,829.93)		0.00	(20,829.93)
27-127-00	Due To (from)>Old Owner	0.00	(131,096.01)		0.00	(131,096.01)
301000-30-10	Distributions	0.00	5,652,720.22		0.00	5,652,720.22
308000-30-10	Retained Earnings	0.00	(2,142,585.45)		0.00	(2,142,585.45)
308000.000	Retained Earnings	(545,775.52)	0.00		0.00	0.00
Subtotal : None		1,596,809.93	3,348,226.54		0.00	3,348,226.54
Total [1000] Balance Sheet		1,596,809.93	3,348,226.54		0.00	3,348,226.54

Group : [2000] Revenues and Expenses

Subgroup : None

3041	MA Resource Income	(774,728.00)	0.00		(796,157.92)	(796,157.92)
				CAIDJE - 2	(0.00)	
				CAIDJE - 4	(796,157.92)	
40-102-00	Room & Board Revenue>Medicare A	0.00	(240,494.92)		0.00	(240,494.92)
40-104-00	Room & Board Revenue>Private	0.00	(40,861.20)		0.00	(40,861.20)
40-104-75	Room & Board Revenue>Private>Daycare	0.00	(411.81)		0.00	(411.81)
40-105-00	Room & Board Revenue>HMO	0.00	(104,150.00)		0.00	(104,150.00)
40-107-00	Room & Board Revenue>Managed Medicaid	0.00	(141,854.73)		0.00	(141,854.73)
40-108-00	Room & Board Revenue>Veterans	0.00	(29,504.12)		0.00	(29,504.12)
40-109-00	Room & Board Revenue>Hospice	0.00	(34,843.93)		0.00	(34,843.93)
40-111-00	Room & Board Revenue>Medicaid	0.00	(450,520.88)		796,157.92	345,637.04
				CAIDJE - 4	796,157.92	
40-111-75	Room & Board Revenue>Medicaid>Daycare	0.00	(11,796.90)		0.00	(11,796.90)
400100-45-10	Room And Board - Medicare A	0.00	(2,053,240.07)		0.00	(2,053,240.07)
400100.000	Room And Board - Medicare A	(2,728,884.93)	0.00		0.00	0.00
400112.000	Stimulus Revenue - Medicare A	(677,786.60)	0.00		0.00	0.00
400250-45-10	Pharmacy - Medicare A	0.00	(254,001.24)		0.00	(254,001.24)
400250.000	Pharmacy - Medicare A	(221,475.10)	0.00		0.00	0.00
400400-45-10	Physical Therapy - Medicare A	0.00	(299,380.40)		0.00	(299,380.40)
400400.000	Physical Therapy - Medicare A	(347,718.03)	0.00		0.00	0.00
400450-45-10	Occupational Therapy - Medicare A	0.00	(274,539.90)		0.00	(274,539.90)
400450.000	Occupational Therapy - Medicare A	(339,337.22)	0.00		0.00	0.00
400500-45-10	Speech Therapy - Medicare A	0.00	(122,031.51)		0.00	(122,031.51)
400500.000	Speech Therapy - Medicare A	(163,035.80)	0.00		0.00	0.00
400600.000	IV Therapy - Medicare A	(28,680.56)	0.00		0.00	0.00
400850-45-10	Lab - Medicare A	0.00	(12,243.62)		0.00	(12,243.62)
400850.000	Lab - Medicare A	(29,806.12)	0.00		0.00	0.00
400900-45-10	Medicare A - Contractual Adjustment Anc	0.00	962,196.67		0.00	962,196.67
400900.000	Medicare A - Contractual Adjustment Anc	1,130,052.83	0.00		0.00	0.00
400901-45-10	Medicare 2% Sequestration	0.00	499.31		0.00	499.31
400901.000	Medicare 2% Sequestration	1,453.25	0.00		0.00	0.00
400999-72-10	Medicare A - Prior Year Adjustment	0.00	18,045.21		0.00	18,045.21
41-102-00	Pharmacy Rev>Medicare A	0.00	(38,489.64)		0.00	(38,489.64)
41-102-01	Pharmacy Rev>Medicare A>C/A	0.00	84,773.82		0.00	84,773.82
41-105-00	Pharmacy Rev>HMO	0.00	(29,839.00)		0.00	(29,839.00)
41-111-00	Pharmacy Rev>Medicaid	0.00	(462.14)		0.00	(462.14)
410100-40-10	Room And Board - Private	0.00	(291,282.70)		0.00	(291,282.70)
410100.000	Room And Board - Private	(357,482.00)	0.00		0.00	0.00
410999-72-10	Private - Prior Year Adjustment	0.00	3,500.00		0.00	3,500.00
42-102-00	PT Revenue>Medicare A	0.00	(18,343.04)		0.00	(18,343.04)
42-103-00	PT Revenue>Part B	0.00	(15,632.62)		0.00	(15,632.62)
42-103-01	PT Revenue>Part B>C/A	0.00	4,914.16		0.00	4,914.16
42-104-00	PT Revenue>Private	0.00	(776.37)		0.00	(776.37)
42-105-00	PT Revenue>HMO	0.00	(14,906.00)		0.00	(14,906.00)
42-108-00	PT Revenue>Veterans	0.00	(73.64)		0.00	(73.64)
42-111-00	PT Revenue>Medicaid	0.00	(3,850.40)		0.00	(3,850.40)
43-102-00	OT Revenue>Medicare A	0.00	(17,849.10)		0.00	(17,849.10)
43-103-00	OT Revenue>Part B	0.00	(8,134.98)		0.00	(8,134.98)
43-104-00	OT Revenue>Private	0.00	(693.68)		0.00	(693.68)

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43-105-00	OT Revenue>HMO	0.00	(14,107.66)		0.00	(14,107.66)
43-111-00	OT Revenue>Medicaid	0.00	(2,826.18)		0.00	(2,826.18)
430100-42-10	Room And Board - Medicaid	0.00	(4,612,627.85)		0.00	(4,612,627.85)
430100.000	Room And Board - Medicaid	(4,926,865.60)	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
430112-42-10	Stimulus Revenue - Medicaid	0.00	(540,814.16)		0.00	(540,814.16)
430250-42-10	Pharmacy - Medicaid	0.00	(250.28)		0.00	(250.28)
430250.000	Pharmacy - Medicaid	(17,664.72)	0.00		0.00	0.00
430400-42-10	Physical Therapy - Medicaid	0.00	(58,149.23)		0.00	(58,149.23)
430400.000	Physical Therapy - Medicaid	(67,396.74)	0.00		0.00	0.00
430450-42-10	Occupational Therapy - Medicaid	0.00	(52,471.20)		0.00	(52,471.20)
430450.000	Occupational Therapy - Medicaid	(74,262.80)	0.00		0.00	0.00
430500-42-10	Speech Therapy - Medicaid	0.00	(37,838.11)		0.00	(37,838.11)
430500.000	Speech Therapy - Medicaid	(59,437.08)	0.00		0.00	0.00
430850.000	Medicaid - Lab	0.00	(1,905.36)		0.00	0.00
430900-42-10	Medicaid - Contractual Adjustment Ancill	0.00	148,708.82		0.00	148,708.82
430900.000	Medicaid - Contractual Adjustment Ancillaries	220,666.70	0.00		0.00	0.00
430999-72-10	Medicaid - Prior Year Adjustment	0.00	8,720.66		0.00	8,720.66
430999.000	Medicaid - Prior Year Adjustment	(16,063.40)	0.00		0.00	0.00
4333	EMPLOYEE BENEFITS - OTHER	(602.00)	0.00		0.00	0.00
				CAIDJE - 1	(0.00)	
4340.3	Director of Nursing - Benefits Other	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
435251.000	Pharmacy - Managed Medicaid	(944.16)	0.00		0.00	0.00
435401-43-10	Physical Therapy - Managed Medicaid	0.00	2,262.62		0.00	2,262.62
435401.000	Physical Therapy - Managed Medicaid	(37,048.43)	0.00		0.00	0.00
435501-43-10	Speech Therapy - Managed Medicaid	0.00	(756.27)		0.00	(756.27)
435501.000	Speech Therapy - Managed Medicaid	(3,988.40)	0.00		0.00	0.00
435601.000	IV Therapy - Managed Medicaid	(5,432.00)	0.00		0.00	0.00
435801.000	Lab - Managed Medicaid	(2,338.68)	0.00		0.00	0.00
435901-43-10	SCO - Contractual Adjustment	0.00	(16,659.52)		0.00	(16,659.52)
435901.000	SCO - Contractual Adjustment	238,478.84	0.00		0.00	0.00
44-102-00	ST Revenue>Medicare A	0.00	(9,300.94)		0.00	(9,300.94)
44-103-00	ST Revenue>Part B	0.00	(11,146.09)		0.00	(11,146.09)
44-105-00	ST Revenue>HMO	0.00	(197.52)		0.00	(197.52)
44-111-00	ST Revenue>Medicaid	0.00	(1,426.64)		0.00	(1,426.64)
4407.2	Director of Nurisng - Payroll Taxes	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
4426.8	Director of Nursing - Health/Life	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
4427.1	Director of Nurisng - Workers Comp	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
450010-46-10	Managed Care - Evercare Skilled	0.00	(8,186.76)		0.00	(8,186.76)
450010.000	Managed Care - Evercare Skilled	(395,582.74)	0.00		0.00	0.00
450025.000	Medicaid - SCO - Evercare	(912,203.28)	0.00		0.00	0.00
450070-43-10	Medicaid - Pace - ESP	0.00	(988,680.20)		0.00	(988,680.20)
450070.000	Medicaid - Pace - ESP	(789,072.40)	0.00		0.00	0.00
450075-43-10	Medicaid - SCO - CCAI	0.00	(203,686.55)		0.00	(203,686.55)
450075.000	Medicaid - SCO - CCAI	(149,351.85)	0.00		0.00	0.00
450100-46-10	Room And Board - Managed Care	0.00	(546,175.00)		0.00	(546,175.00)
450100.000	Room And Board - Managed Care	(643,325.00)	0.00		0.00	0.00
450250-46-10	Pharmacy - Managed Care	0.00	(105,844.62)		0.00	(105,844.62)
450250.000	Pharmacy - Managed Care	(131,632.44)	0.00		0.00	0.00
450400-43-10	Physical Therapy - CCAI	0.00	3,494.25		0.00	3,494.25
450400.000	Physical Therapy - CCAI	(49,901.48)	0.00		0.00	0.00
450407-46-10	Managed Care - Physical Therapy	0.00	(127,374.24)		0.00	(127,374.24)
450407.000	Managed Care - Physical Therapy	(124,271.36)	0.00		0.00	0.00
450450-43-10	Occupational Therapy - CCAI	0.00	10,272.68		0.00	10,272.68
450450.000	Occupational Therapy - CCAI	(89,143.52)	0.00		0.00	0.00
450457-46-10	Managed Care - Occupational Therapy	0.00	(125,564.48)		0.00	(125,564.48)
450457.000	Managed Care - Occupational Therapy	(120,293.86)	0.00		0.00	0.00
450500-43-10	Speech Therapy - CCAI	0.00	1,386.24		0.00	1,386.24
450500.000	Speech Therapy - CCAI	(49,682.17)	0.00		0.00	0.00
450501-46-10	Managed Care - Speech Therapy	0.00	(44,588.85)		0.00	(44,588.85)
450501.000	Managed Care - Speech Therapy	(38,777.08)	0.00		0.00	0.00
450600.000	Managed Care - IV Therapy	(4,760.00)	0.00		0.00	0.00
450850-46-10	Managed Care - Lab	0.00	(4,440.80)		0.00	(4,440.80)
450850.000	Managed Care - Lab	(15,500.34)	0.00		0.00	0.00
450900-46-10	Managed Care - Contractual Adjustment An	0.00	407,812.99		0.00	407,812.99
450900.000	Managed Care - Contractual Adjustment Anc	435,235.08	0.00		0.00	0.00
450999-72-10	Managed Care - Prior Year Adjustment	0.00	2,373.47		0.00	2,373.47
4591	Building Insurance - ADH	1,262.00	0.00		0.00	0.00
				CAIDJE - 1	(0.00)	
46-102-00	Lab Rev>Medicare A	0.00	(791.10)		0.00	(791.10)
46-105-00	Lab Rev>HMO	0.00	(1,009.86)		0.00	(1,009.86)
46-111-00	Lab Rev>Medicaid	0.00	(234.32)		0.00	(234.32)
460100.000	Room And Board - Insurance	(40,370.00)	0.00		0.00	0.00
460400.000	Physical Therapy - Insurance	(1,809.08)	0.00		0.00	0.00
460500.000	Speech Therapy - Insurance	(2,231.00)	0.00		0.00	0.00

Client: **A205947 - Advocate Healthcare of East Boston, LLC**
Engagement: **MDMC 2022 - Advocate Healthcare of East Boston**
Period Ending: **12/31/2022**
Trial Balance: **T-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
460900.000	Insurance - Contractual Adjustment Ancillaries	4,040.08	0.00		0.00	0.00
47-105-01	Other Ancillary Rev>HMO>C/A	0.00	60,060.04		0.00	60,060.04
47-111-01	Other Ancillary Rev>Medicaid>C/A	0.00	8,799.68		0.00	8,799.68
470100-44-10	Room And Board - Hospice	0.00	(329,066.60)		0.00	(329,066.60)
470100.000	Room And Board - Hospice	(351,079.47)	0.00		0.00	0.00
470999-72-10	Hospice - Prior Year Adjustment	0.00	(1,336.80)		0.00	(1,336.80)
480100-44-10	Room And Board - V/A	0.00	(218,514.80)		0.00	(218,514.80)
480100.000	Room And Board - V/A	(228,640.96)	0.00		0.00	0.00
500400-48-10	Physical Therapy - Medicare B	0.00	(237,834.55)		0.00	(237,834.55)
500400.000	Physical Therapy - Medicare B	(423,128.12)	0.00		0.00	0.00
500450-48-10	Occupational Therapy - Medicare B	0.00	(132,702.17)		0.00	(132,702.17)
500450.000	Occupational Therapy - Medicare B	(371,986.49)	0.00		0.00	0.00
500500-48-10	Speech Therapy - Medicare B	0.00	(146,523.65)		0.00	(146,523.65)
500500.000	Speech Therapy - Medicare B	(160,359.00)	0.00		0.00	0.00
500900-48-10	Medicare B - Contractual Adjustment	0.00	82,812.57		0.00	82,812.57
500900.000	Medicare B - Contractual Adjustment	178,337.12	0.00		0.00	0.00
500999-72-10	Medicare B - Prior Year Adjustment	0.00	5,378.70		0.00	5,378.70
505400.000	Physical Therapy - Managed Care B	(47,598.29)	0.00		0.00	0.00
505450.000	Occupational Therapy - Managed Care B	(48,950.00)	0.00		0.00	0.00
505500-48-10	Speech Therapy - Managed Care B	0.00	(317.83)		0.00	(317.83)
505500.000	Speech Therapy - Managed Care B	(30,199.22)	0.00		0.00	0.00
505900-48-10	Managed Care B - Contractual Adjustment	0.00	15.90		0.00	15.90
505900.000	Managed Care B - Contractual Adjustment	10,783.37	0.00		0.00	0.00
505999-72-10	Managed Care B - Prior Year Adjustment	0.00	3,626.65		0.00	3,626.65
51-100-00	Other Rev>Miscellaneous	0.00	(63.16)		0.00	(63.16)
51-160-00	Other Rev>Interest	0.00	(145.28)		0.00	(145.28)
51-213-75	Other Revenue>Transportation>Daycare	0.00	(6,376.59)		0.00	(6,376.59)
55-000-00	Nursing Rental Expense	0.00	1,111.42		0.00	1,111.42
57-000-00	Oxygen Expense	0.00	284.90		0.00	284.90
590005-57-10	DayCare - Medicaid Income	0.00	(135,269.90)		0.00	(135,269.90)
590005.000	DayCare - Medicaid Income	(81,518.21)	0.00		0.00	0.00
590010-57-10	DayCare - Private Income	0.00	(7,592.64)		0.00	(7,592.64)
590010.000	DayCare - Private Income	(6,047.04)	0.00		0.00	0.00
590015-57-10	DayCare - CACFD Income	0.00	(8,402.10)		0.00	(8,402.10)
590020-57-10	DayCare - Medicaid Trans Income	0.00	(69,298.64)		0.00	(69,298.64)
590020.000	DayCare - Medicaid Trans Income	(42,410.45)	0.00		0.00	0.00
590026.000	DayCare - Veteran Administration	(3,682.56)	0.00		0.00	0.00
599020-59-10	Abandoned Project Costs	0.00	1,353,120.10		0.00	1,353,120.10
599030-59-10	HUD Fees	0.00	81,046.58		0.00	81,046.58
599050-59-10	Interest Income	0.00	(488.90)		0.00	(488.90)
599050.000	Interest Income	(3,135.48)	0.00		0.00	0.00
599065-59-10	Gain Sale Of Assets	0.00	(5,426,845.89)		0.00	(5,426,845.89)
599080-59-10	Other Income	0.00	2,738.83		0.00	2,738.83
599080.000	Other Income	(1,472,373.29)	0.00		0.00	0.00
60-183-00	Nursing Expense>Supplies (Allowable)	0.00	4,747.15		0.00	4,747.15
60-185-00	Nursing Expense>Incontinence Supplies	0.00	1,142.20		0.00	1,142.20
60-211-00	Nursing Expense>Clinical Services	0.00	1,473.45		0.00	1,473.45
60-700-18	Nursing Expense>Contracted Service>RN	0.00	20,683.26		332,459.66	353,142.92
60-700-19	Nursing Expense>Contracted Service>LPN	0.00	19,003.83	CAIDJE - 5	332,459.66	166,097.28
60-700-20	Nursing Expense>Contracted Service>CNA	0.00	30,746.53	CAIDJE - 5	147,093.45	304,436.69
				CAIDJE - 5	273,690.16	
60-801-80	Nursing Expense>CNA>Wages	0.00	111,056.57		0.00	111,056.57
60-801-81	Nursing Expense>CNA>Overtime	0.00	35,808.80		0.00	35,808.80
60-801-83	Nursing Expense>CNA>Shift Bonus Pay	0.00	12,579.95		0.00	12,579.95
60-801-90	Nursing Expense>CNA>Sick/Vacation Pay	0.00	2,054.13		0.00	2,054.13
60-805-80	Nursing Expense>LPN>Wages	0.00	62,649.33		0.00	62,649.33
60-805-81	Nursing Expense>LPN>Overtime	0.00	26,121.02		0.00	26,121.02
60-805-83	Nursing Expense>LPN>Shift Bonus Pay	0.00	12,542.16		0.00	12,542.16
60-805-90	Nursing Expense>LPN>Sick/Vacation Pay	0.00	4,260.85		0.00	4,260.85
60-808-80	Nursing Expense>RN>Wages	0.00	54,533.39		0.00	54,533.39
60-808-81	Nursing Expense>RN>Overtime	0.00	22,609.89		0.00	22,609.89
60-808-83	Nursing Expense>RN>Shift Bonus Pay	0.00	18,635.50		0.00	18,635.50
60-808-90	Nursing Expense>RN>Sick/Vacation Pay	0.00	4,941.73		0.00	4,941.73
60-880-00	Nursing Expense>Payroll Taxes	0.00	27,600.12		0.00	27,600.12
60-881-00	Nursing Expense>Workers Comp	0.00	5,600.87		0.00	5,600.87
60-882-00	Nursing Expense>Health Insurance	0.00	12,909.92		0.00	12,909.92
60-883-00	Nursing Expense>Other Benefits	0.00	2,134.12		0.00	2,134.12
61-194-80	Nursing Admin Expense>Infection Control>Wages	0.00	7,714.29		0.00	7,714.29
61-811-80	Nursing Admin Expense>Director>Wages	0.00	9,478.29		0.00	9,478.29
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	0.00	18,797.45		0.00	18,797.45
61-817-90	Nursing Admin Expense>MDS / RNAC>Sick/Vacation	0.00	459.12		0.00	459.12
61-818-80	Nursing Admin Expense>Medical Records>Wages	0.00	2,098.01		0.00	2,098.01
61-818-81	Nursing Admin Expense>Medical Records>Overtime	0.00	51.41		0.00	51.41
61-818-90	Nursing Admin Expense>Medical Records>Sick/Vac	0.00	357.85		0.00	357.85
61-824-80	Nursing Admin Expense>Staff Devel Director>Wages	0.00	9,953.60		0.00	9,953.60
61-824-81	Nursing Admin Expense>Staff Devel Director>Overtir	0.00	3,375.01		0.00	3,375.01
61-824-83	Nursing Admin Expense>Staff Devel Director>Shift B	0.00	2,350.00		0.00	2,350.00

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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
61-824-90	Nursing Admin Expense>Staff Devel Director>Sick/V;	0.00	1,326.40		0.00	1,326.40
61-880-00	Nursing Admin Expense>Payroll Taxes	0.00	4,396.42		0.00	4,396.42
61-881-00	Nursing Admin Expense>Workers Comp	0.00	852.20		0.00	852.20
61-882-00	Nursing Admin Expense>Health Insurance	0.00	1,964.30		0.00	1,964.30
610100-61-10	Salaries - Activities	0.00	92,578.19		0.00	92,578.19
610100.000	Salaries - Activities	103,144.88	0.00		0.00	0.00
610100.300	Salaries - Activities - Vac/Sick/Pers	10,279.53	0.00		0.00	0.00
610103-61-10	Salaries - Activities - Vac/Sick/Pers	0.00	9,704.26		0.00	9,704.26
610650-61-10	Supplies & Expense Activities	0.00	30,125.06		0.00	30,125.06
610650.000	Supplies & Expense Activities	26,139.60	0.00		0.00	0.00
				CAIDJE - 1	(0.00)	
620100-62-10	Salaries - Social Services	0.00	54,157.87		0.00	54,157.87
620100.000	Salaries - Social Services	186,036.86	0.00		0.00	0.00
620100.300	Salaries - Social Service - Vac/Sick/Pers	(1,133.68)	0.00		0.00	0.00
620103-62-10	Salaries - Social Service - Vac/Sick/Per	0.00	5,060.21		0.00	5,060.21
630100-63-10	Salaries - Director Of Nursing	0.00	93,148.59		0.00	93,148.59
630100.000	Salaries - Director Of Nursing	126,500.00	0.00		0.00	0.00
630100.300	Salaries - DON - Vac/Sick/Pers	4,323.13	0.00		0.00	0.00
630103-63-10	Salaries - DON - Vac/Sick/Pers	0.00	(2,700.37)		0.00	(2,700.37)
630104-63-10	Salaries - Assistant Director Of Nursing	0.00	7,526.95		0.00	7,526.95
630106-63-10	Salaries - Infection Control	0.00	67,212.64		0.00	67,212.64
630106.000	Salaries - Infection Control	79,270.64	0.00		0.00	0.00
630106.300	Salaries - Infection Control Vac/Sick/Pers	1,969.65	0.00		0.00	0.00
630107-63-10	Salaries - Infection Control Vac/Sick/Pe	0.00	780.75		0.00	780.75
630110-63-10	Salaries - Scheduler	0.00	46,895.64		0.00	46,895.64
630110.000	Salaries - Scheduler	80,309.01	0.00		0.00	0.00
630110.300	Salaries - Scheduler-Vac/Sick/Pers	(1,986.75)	0.00		0.00	0.00
630111-63-10	Salaries - Scheduler-Vac/Sick/Pers	0.00	(65.46)		0.00	(65.46)
630115-63-10	Salaries - SDC	0.00	9,936.38		0.00	9,936.38
630115.000	Salaries - SDC	10,737.70	0.00		0.00	0.00
630120-63-10	Salaries - MMQ	0.00	62,652.00		0.00	62,652.00
630120.000	Salaries - MMQ	66,986.13	0.00		0.00	0.00
630120.300	Salaries - MMQ-Vac/Sick/Pers	6,549.60	0.00		0.00	0.00
630121-63-10	Salaries - MMQ-Vac/Sick/Pers	0.00	(1,917.17)		0.00	(1,917.17)
630125-63-10	Salaries - MDS	0.00	200,670.14		0.00	200,670.14
630125.000	Salaries - MDS	258,859.46	0.00		0.00	0.00
630125.300	Salaries - MDS - Vac/Sick/Pers	4,603.34	0.00		0.00	0.00
630126-63-10	Salaries - MDS - Vac/Sick/Pers	0.00	3,348.21		0.00	3,348.21
630130-63-10	Salaries - R.N.	0.00	835,584.52		0.00	835,584.52
630130.000	Salaries - R.N.	1,380,304.79	0.00		0.00	0.00
630130.300	Salaries - R.N. - Vac/Sick/Pers	43,408.83	0.00		0.00	0.00
630133-63-10	Salaries - R.N. - Vac/Sick/Pers	0.00	39,593.53		0.00	39,593.53
630140-63-10	Salaries - L.P.N.	0.00	950,273.91		0.00	950,273.91
630140.000	Salaries - L.P.N.	1,332,606.18	0.00		0.00	0.00
630140.300	Salaries - L.P.N. - Vac/Sick/Pers	70,707.49	0.00		0.00	0.00
630141.000	Salaries - RN/LPN Orientation	24,003.24	0.00		0.00	0.00
630143-63-10	Salaries - L.P.N. - Vac/Sick/Pers	0.00	59,681.31		0.00	59,681.31
630145-63-10	Salaries - RN/LPN Orientation	0.00	7,883.00		0.00	7,883.00
630150-63-10	Salaries - C.N.A	0.00	1,376,985.88		0.00	1,376,985.88
630150.000	Salaries - C.N.A	1,934,960.74	0.00		0.00	0.00
630150.300	Salaries - C.N.A - Vac/Sick/Pers	117,635.07	0.00		0.00	0.00
630151.000	Salaries - C.N.A. Orientation	10,612.45	0.00		0.00	0.00
630153-63-10	Salaries - C.N.A - Vac/Sick/Pers	0.00	169,996.55		0.00	169,996.55
630155-63-10	Salaries - C.N.A. Orientation	0.00	11,564.24		0.00	11,564.24
630310-63-10	Agency R.N.	0.00	332,459.66		(332,459.66)	0.00
				CAIDJE - 5	(332,459.66)	
630310.000	Agency R.N.	93,673.56	0.00		0.00	0.00
630320-63-10	Agency L.P.N.	0.00	147,093.45		(147,093.45)	0.00
				CAIDJE - 5	(147,093.45)	
630320.000	Agency L.P.N.	21,123.32	0.00		0.00	0.00
630330-63-10	Agency Aides	0.00	273,690.16		(273,690.16)	0.00
				CAIDJE - 5	(273,690.16)	
630330.000	Agency Aides	50,732.46	0.00		0.00	0.00
640100-67-10	Nursing Expense	0.00	36,461.50		0.00	36,461.50
640100.000	Nursing Expense	32,235.88	0.00		0.00	0.00
640110-67-10	Medical Supplies Expense	0.00	145,248.12		0.00	145,248.12
640110.000	Medical Supplies Expense	193,285.72	0.00		0.00	0.00
640200-67-10	Pharmacy Consultant	0.00	9,854.24		0.00	9,854.24
640200.000	Pharmacy Consultant	8,470.00	0.00		0.00	0.00
65-183-00	PT Expense>Supplies	0.00	562.75		0.00	562.75
65-829-80	PT Expense>Staff>Wages	0.00	22,720.16		0.00	22,720.16
65-829-81	PT Expense>Staff>Overtime	0.00	122.03		0.00	122.03
65-829-90	PT Expense>Staff>Sick/Vacation Pay	0.00	3,792.86		0.00	3,792.86
650100.000	Salary - Administrator - ADC	4,336.00	0.00		0.00	0.00
				CAIDJE - 1	(0.00)	
650110.000	Admin Mgnt Service - ADC	1,801.00	0.00		0.00	0.00
				CAIDJE - 1	(0.00)	
650150-65-10	Transportation - ADC	0.00	68,981.22		0.00	68,981.22
650150.000	Transportation - ADC	39,078.75	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
650160-65-10	Licenses - Fees/Dues -ADC	0.00	1,876.00		0.00	1,876.00
650160.000	Licenses - Fees/Dues - ADC	2,500.00	0.00		0.00	0.00
650320-65-10	Payroll Taxes - ADC	0.00	14,909.13		0.00	14,909.13
650320.000	Payroll Taxes - ADC	12,090.16	0.00		0.00	0.00
				CAIDJE - 1	(0.00)	
650340.000	Group Health Insurance - ADC	5,904.00	0.00		0.00	0.00
				CAIDJE - 1	(0.00)	
650350.000	General Insurance - ADC	3,301.00	0.00		0.00	0.00
				CAIDJE - 1	(0.00)	
650355-65-10	Workers Comp Insurance - ADC	0.00	2,901.62		0.00	2,901.62
650355.000	Workers Comp Insurance - ADC	2,500.23	0.00		0.00	0.00
				CAIDJE - 1	(0.00)	
650370.000	Interest HUD - ADC	4,673.00	0.00		0.00	0.00
				CAIDJE - 1	(0.00)	
650400-65-10	Salaries - Director ADC	0.00	44,600.80		0.00	44,600.80
650400.000	Salaries - RN - ADC	39,189.98	0.00		0.00	0.00
650400.300	Salaries - RN ADC - Vac/Sick/Pers	2,915.53	0.00		0.00	0.00
650403-65-10	Salaries - Director ADC - Vac/Sick/Pers	0.00	4,713.06		0.00	4,713.06
650405-65-10	Salaries - LPN ADC	0.00	4,257.37		0.00	4,257.37
650405.000	Salaries - LPN ADC	4,979.64	0.00		0.00	0.00
650410-65-10	Salaries - CNA ADC	0.00	26,030.00		0.00	26,030.00
650410.000	Salaries - CNA - ADC	17,403.44	0.00		0.00	0.00
650410.300	Salaries - CNA ADC - Vac/Sick/Pers	2,529.79	0.00		0.00	0.00
650411-65-10	Salaries - CNA ADC - Vac/Sick/Pers	0.00	3,109.26		0.00	3,109.26
650500-65-10	Salaries - Social Service ADC	0.00	66,165.60		0.00	66,165.60
650500.000	Salaries - Social Service - ADC	47,267.20	0.00		0.00	0.00
650500.300	Salaries - SS ADC - Vac/Sick/Pers	2,036.53	0.00		0.00	0.00
650503-65-10	Salaries - SS ADC - Vac/Sick/Pers	0.00	3,673.93		0.00	3,673.93
650600-65-10	Salaries - Activities ADC	0.00	20,616.00		0.00	20,616.00
650600.000	Salaries - Activities - ADC	15,228.00	0.00		0.00	0.00
650600.300	Salaries - Activities ADC - Vac/Sick/Pers	636.00	0.00		0.00	0.00
650601.000	Supplies - Activities ADC	996.02	0.00		0.00	0.00
				CAIDJE - 1	(0.00)	
650603-65-10	Salaries - Activities ADC - Vac/Sick/Per	0.00	1,546.40		0.00	1,546.40
650820.000	Salaries - Plant - ADC	5,144.00	0.00		0.00	0.00
				CAIDJE - 1	(0.00)	
650821.000	Plant Purch Services - ADC	3,936.00	0.00		0.00	0.00
				CAIDJE - 1	(0.00)	
650822.000	Plant Supplies/Repairs - ADC	3,909.00	0.00		0.00	0.00
				CAIDJE - 1	(0.00)	
				CAIDJE - 1	(0.00)	
650823.000	Utilities - Elec/Water - ADC	10,923.00	0.00		0.00	0.00
				CAIDJE - 1	(0.00)	
650830-65-10	Salaries - Dietary - ADC	0.00	14,202.00		0.00	14,202.00
650830.000	Salaries - Dietary - ADC	7,560.00	0.00		0.00	0.00
650831-65-10	Dietary - ADC	0.00	6,314.00		0.00	6,314.00
650831.000	Dietary - ADC	3,766.00	0.00		0.00	0.00
650851.000	Salary - Housekeeping ADC	8,321.00	0.00		0.00	0.00
				CAIDJE - 1	(0.00)	
66-829-80	OT Expense>Staff>Wages	0.00	19,809.64		0.00	19,809.64
66-829-81	OT Expense>Staff>Overtime	0.00	60.00		0.00	60.00
66-829-90	OT Expense>Staff>Sick/Vacation Pay	0.00	91.43		0.00	91.43
67-829-80	ST Expense>Staff>Wages	0.00	7,939.61		0.00	7,939.61
67-829-81	ST Expense>Staff>Overtime	0.00	1,139.31		0.00	1,139.31
67-829-90	ST Expense>Staff>Sick/Vacation Pay	0.00	153.00		0.00	153.00
68-111-00	Therapy Expense>Medicaid	0.00	150.98		0.00	150.98
68-178-00	Therapy Expense>Food	0.00	589.85		0.00	589.85
68-700-00	Therapy Expense>Contracted Service	0.00	6,300.00		0.00	6,300.00
68-880-00	Therapy Expense>Payroll Taxes	0.00	4,335.52		0.00	4,335.52
68-881-00	Therapy Expense>Workers Comp	0.00	850.17		0.00	850.17
68-882-00	Therapy Expense>Health Insurance	0.00	1,959.62		0.00	1,959.62
69-830-80	Social Services Expense>Assistant>Wages	0.00	6,577.26		0.00	6,577.26
69-830-81	Social Services Expense>Assistant>Overtime	0.00	266.76		0.00	266.76
69-830-90	Social Services Expense>Assistant>Sick/Vacation P	0.00	197.60		0.00	197.60
69-880-00	Social Services Expense>Payroll Taxes	0.00	562.35		0.00	562.35
69-881-00	Social Services Expense>Workers Comp	0.00	107.23		0.00	107.23
69-882-00	Social Services Expense>Health Insurance	0.00	247.17		0.00	247.17
690100-69-10	Salaries - Dietary	0.00	352,961.69		0.00	352,961.69
690100.000	Salaries - Dietary	420,381.74	0.00		0.00	0.00
690100.300	Salaries - Dietary - Vac/Sick/Pers	38,467.35	0.00		0.00	0.00
690103-69-10	Salaries - Dietary - Vac/Sick/Pers	0.00	42,546.61		0.00	42,546.61
690105-69-10	Salaries - Dietician	0.00	36,997.52		0.00	36,997.52
690105.000	Salaries - Dietician	60,099.36	0.00		0.00	0.00
690200-69-10	Dietary Consultant	0.00	1,056.25		0.00	1,056.25
690200.000	Dietary Consultant	12,755.00	0.00		0.00	0.00
690670-69-10	Supplies & Expense - Dietary	0.00	28,802.93		0.00	28,802.93
690670.000	Supplies & Expense - Dietary	33,710.50	0.00		0.00	0.00
690680-69-10	Food Nutritional Therapy	0.00	21,178.18		0.00	21,178.18
690680.000	Food Nutritional Therapy	30,502.96	0.00		0.00	0.00

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Engagement: **MDMC 2022 - Advocate Healthcare of East Boston**
Period Ending: **12/31/2022**
Trial Balance: **T-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
690690-69-10	Raw Food	0.00	237,651.05		0.00	237,651.05
690690.000	Raw Food	279,212.26	0.00		0.00	0.00
70-178-00	Dietary Expense>Food	0.00	14,668.92		0.00	14,668.92
70-183-00	Dietary Expense>Supplies	0.00	1,658.64		0.00	1,658.64
70-831-80	Dietary Expense>Aide>Wages	0.00	44,212.01		0.00	44,212.01
70-831-81	Dietary Expense>Aide>Overtime	0.00	226.75		0.00	226.75
70-831-90	Dietary Expense>Aide>Sick/Vacation Pay	0.00	1,253.59		0.00	1,253.59
70-880-00	Dietary Expense>Payroll Taxes	0.00	3,683.75		0.00	3,683.75
70-881-00	Dietary Expense>Workers Comp	0.00	695.82		0.00	695.82
70-882-00	Dietary Expense>Health Insurance	0.00	1,603.85		0.00	1,603.85
700100-70-10	Salaries - Laundry	0.00	113,755.81		0.00	113,755.81
700100.000	Salaries - Laundry	140,496.22	0.00		0.00	0.00
700100.300	Salaries - Laundry - Vac/Sick/Pers	12,962.38	0.00		0.00	0.00
700103-70-10	Salaries - Laundry - Vac/Sick/Pers	0.00	12,043.54		0.00	12,043.54
700670-70-10	Supplies & Expense - Laundry	0.00	4,704.99		0.00	4,704.99
700670.000	Supplies & Expense - Laundry	10,383.38	0.00		0.00	0.00
700690-70-10	Linen & Bedding	0.00	4,249.23		0.00	4,249.23
700690.000	Linen & Bedding	3,792.30	0.00		0.00	0.00
700695-70-10	Incontinent Supplies	0.00	31,961.25		0.00	31,961.25
700695.000	Incontinent Supplies	31,914.54	0.00		0.00	0.00
71-183-00	Activity Expense>Supplies	0.00	2,079.32		0.00	2,079.32
71-831-80	Activity Expense>Aide>Wages	0.00	10,256.00		0.00	10,256.00
71-831-81	Activity Expense>Aide>Overtime	0.00	168.00		0.00	168.00
71-831-83	Activity Expense>Aide>Shift Bonus Pay	0.00	286.66		0.00	286.66
71-831-90	Activity Expense>Aide>Sick/Vacation Pay	0.00	275.52		0.00	275.52
71-880-00	Activity Expense>Payroll Taxes	0.00	816.00		0.00	816.00
71-881-00	Activity Expense>Workers Comp	0.00	167.30		0.00	167.30
71-882-00	Activity Expense>Health Insurance	0.00	385.63		0.00	385.63
710100-71-10	Salaries - Housekeeping	0.00	178,611.26		0.00	178,611.26
710100.000	Salaries - Housekeeping	221,030.25	0.00		0.00	0.00
				CAIDJE - 1	(0.00)	
710100.300	Salaries - Housekeeping - Vac/Sick/Pers	19,792.32	0.00		0.00	0.00
710103-71-10	Salaries - Housekeeping - Vac/Sick/Pers	0.00	13,444.43		0.00	13,444.43
710670-71-10	Supplies & Expense - Housekeeping	0.00	27,723.70		0.00	27,723.70
710670.000	Supplies & Expense - Housekeeping	66,369.03	0.00		0.00	0.00
72-183-00	Housekeeping Expense>Supplies	0.00	1,422.74		0.00	1,422.74
72-831-80	Housekeeping Expense>Aide>Wages	0.00	16,932.11		0.00	16,932.11
72-831-81	Housekeeping Expense>Aide>Overtime	0.00	549.21		0.00	549.21
72-831-90	Housekeeping Expense>Aide>Sick/Vacation Pay	0.00	1,626.18		0.00	1,626.18
720100-72-10	Salaries - Plant Maintenance	0.00	111,337.70		0.00	111,337.70
720100.000	Salaries - Plant Maintenance	148,866.73	0.00		0.00	0.00
				CAIDJE - 1	(0.00)	
720100.300	Salaries - Plant Maint - Vac/Sick/Pers	(6.89)	0.00		0.00	0.00
720103-72-10	Salaries - Plant Maint - Vac/Sick/Pers	0.00	7,890.94		0.00	7,890.94
720510-72-10	Utilities - Gas	0.00	66,028.11		0.00	66,028.11
720510.000	Utilities - Gas	81,745.50	0.00		0.00	0.00
720520-72-10	Utilities - Electricity	0.00	121,214.26		0.00	121,214.26
720520.000	Utilities - Electricity	138,686.59	0.00		0.00	0.00
				CAIDJE - 1	(0.00)	
720530-72-10	Utilities - Water/Sewer	0.00	66,874.07		0.00	66,874.07
720530.000	Utilities - Water/Sewer	83,263.54	0.00		0.00	0.00
720535-72-10	Utilities - Oil/Fuel	0.00	729.51		0.00	729.51
720535.000	Utilities - Oil/Fuel	594.28	0.00		0.00	0.00
720540-72-10	Utilities - Cable	0.00	9,989.82		0.00	9,989.82
720540.000	Utilities - Cable	11,817.75	0.00		0.00	0.00
720670-72-10	Supplies & Expense - Plant	0.00	25,475.30		0.00	25,475.30
720670.000	Supplies & Expense - Plant	37,705.04	0.00		0.00	0.00
				CAIDJE - 1	(0.00)	
720730-72-10	Repair & Maintenance	0.00	49,629.33		0.00	49,629.33
720730.000	Repair & Maintenance	42,087.08	0.00		0.00	0.00
				CAIDJE - 1	(0.00)	
720850-72-10	Purchased Services - Plant	0.00	80,090.13		0.00	80,090.13
720850.000	Purchased Services - Plant	80,354.52	0.00		0.00	0.00
				CAIDJE - 1	(0.00)	
73-831-80	Laundry Expense>Aide>Wages	0.00	11,173.48		0.00	11,173.48
73-831-81	Laundry Expense>Aide>Overtime	0.00	871.18		0.00	871.18
73-831-90	Laundry Expense>Aide>Sick/Vacation Pay	0.00	934.38		0.00	934.38
730100-73-10	Salaries - Administrator	0.00	112,676.00		0.00	112,676.00
730100.000	Salaries - Administrator	140,181.49	0.00		0.00	0.00
				CAIDJE - 1	(0.00)	
730110-73-10	Salaries - Business Office	0.00	204,330.26		0.00	204,330.26
730110.000	Salaries - Business Office	270,049.61	0.00		0.00	0.00
730110.300	Salaries - Business Office-Vac/Sick/Pers	2,845.51	0.00		0.00	0.00
730113-73-10	Salaries - Business Office-Vac/Sick/Pers	0.00	6,996.02		0.00	6,996.02
730160-73-10	Administrative Mgmt Services	0.00	(12,410.00)		0.00	(12,410.00)
730160.000	Administrative Mgmt Services	58,218.00	0.00		0.00	0.00
				CAIDJE - 1	(0.00)	
730200-74-10	Payroll Taxes	0.00	490,080.88		0.00	490,080.88
730200.000	Payroll Taxes	729,137.80	0.00		0.00	0.00

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Trial Balance: **T-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
				CAIDJE - 1	(0.00)	
				CAIDJE - 3	(0.00)	
				CAIDJE - 3	(0.00)	
730250-74-10	Workers Compensation Insurance	0.00	81,765.32		0.00	81,765.32
730250.000	Workers Compensation Insurance	133,959.58	0.00		0.00	0.00
				CAIDJE - 1	(0.00)	
				CAIDJE - 3	(0.00)	
				CAIDJE - 3	(0.00)	
730280.000	Unemployment Benefit	1,161.00	0.00		0.00	0.00
730290-74-10	Employee Benefits - Other	0.00	19,787.74		0.00	19,787.74
730290.000	Employee Benefits - Other	32,137.56	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
				CAIDJE - 3	(0.00)	
730300-74-10	Group Health Insurance	0.00	201,701.56		0.00	201,701.56
730300.000	Group Health Insurance	476,379.00	0.00		0.00	0.00
				CAIDJE - 1	(0.00)	
				CAIDJE - 3	(0.00)	
				CAIDJE - 3	(0.00)	
730300.999	Group Health Ins - EE Deductions	(170,430.60)	0.00		0.00	0.00
730320-74-10	Group Dental Insurance	0.00	10,804.12		0.00	10,804.12
730320.000	Group Dental Insurance	24,266.00	0.00		0.00	0.00
730320.999	Group Dental Ins - EE Deductions	(9,738.00)	0.00		0.00	0.00
730430-75-10	Legal Fees	0.00	53,456.14		0.00	53,456.14
730430.000	Legal Fees	52,283.01	0.00		0.00	0.00
730440-75-10	Accounting Fees	0.00	5,560.25		0.00	5,560.25
730440.000	Accounting Fees	27,286.00	0.00		0.00	0.00
730450-75-10	Services - Data Processing - N.H.	0.00	99,762.59		0.00	99,762.59
730450.000	Services - Data Processing - N.H.	126,316.80	0.00		0.00	0.00
730461-75-10	Professional Fees	0.00	15,950.00		0.00	15,950.00
730461.000	Professional Fees	34,225.00	0.00		0.00	0.00
730510-75-10	Advertising	0.00	227.10		0.00	227.10
730530-75-10	Insurance - Other	0.00	106,394.67		0.00	106,394.67
730530.000	Insurance - Other	106,734.41	0.00		0.00	0.00
				CAIDJE - 1	(0.00)	
730531-75-10	Insurance - Motor Vehicles	0.00	1,119.76		0.00	1,119.76
730531.000	Insurance - Motor Vehicles	1,493.00	0.00		0.00	0.00
730533-75-10	Insurance - Bldg & Equipment	0.00	21,264.01		0.00	21,264.01
730533.000	Insurance - Bldg & Equipment	25,758.92	0.00		0.00	0.00
				CAIDJE - 1	(0.00)	
730540-75-10	Bad Debt Expense	0.00	153,568.64		0.00	153,568.64
730540.000	Bad Debt Expense	188,802.68	0.00		0.00	0.00
730550-75-10	Depreciation - Improvements	0.00	54,365.98		0.00	54,365.98
730550.000	Depreciation - Improvements	62,218.09	0.00		0.00	0.00
730555-75-10	Depreciation - Building	0.00	28,125.00		0.00	28,125.00
730555.000	Depreciation - Building	37,500.00	0.00		0.00	0.00
730560-75-10	Depreciation - Equipment	0.00	44,626.18		0.00	44,626.18
730560.000	Depreciation - Equipment	45,925.48	0.00		0.00	0.00
730563-75-10	Depreciation - Computers	0.00	4,399.13		0.00	4,399.13
730563.000	Depreciation - Computers	4,244.03	0.00		0.00	0.00
730575-75-10	Amortization - Organization Costs	0.00	18,677.77		0.00	18,677.77
730575.000	Amortization - Organization Costs	6,592.16	0.00		0.00	0.00
730580-75-10	Amortization - Intangibles	0.00	47,500.00		0.00	47,500.00
730580.000	Amortization - Intangibles	63,333.33	0.00		0.00	0.00
730600-75-10	Interest Expense	0.00	75,812.44		0.00	75,812.44
730600.000	Interest Expense	95,394.52	0.00		0.00	0.00
				CAIDJE - 1	(0.00)	
730610-75-10	Real Estate Taxes	0.00	107,231.67		0.00	107,231.67
730610.000	Real Estate Taxes	112,270.50	0.00		0.00	0.00
730630-75-10	Medicaid User Fee Assessment	0.00	632,499.28		0.00	632,499.28
730630.000	Medicaid User Fee Assessment	796,613.94	0.00		0.00	0.00
730670-75-10	Office Supplies & Expense	0.00	30,345.60		0.00	30,345.60
730670.000	Office Supplies & Expense	44,685.30	0.00		0.00	0.00
730680-75-10	Telephone	0.00	7,476.16		0.00	7,476.16
730680.000	Telephone	9,198.95	0.00		0.00	0.00
730691-75-10	Advertising - Help Wanted	0.00	43,252.74		0.00	43,252.74
730691.000	Advertising - Help Wanted	92,507.16	0.00		0.00	0.00
730692-75-10	Advertising - Promotional	0.00	9,080.93		0.00	9,080.93
730692.000	Advertising - Promotional	8,887.22	0.00		0.00	0.00
730740-75-10	Lease Office Equipment	0.00	19,490.21		0.00	19,490.21
730740.000	Lease Office Equipment	25,095.69	0.00		0.00	0.00
730822-75-10	Travel Expense - Marketing	0.00	276.97		0.00	276.97
730822.000	Travel Expense - Marketing	181.80	0.00		0.00	0.00
730830-75-10	Education And Training	0.00	3,050.00		0.00	3,050.00
730830.000	Education And Training	25.00	0.00		0.00	0.00
730870-75-10	Licenses - Fees/Dues	0.00	10,277.99		0.00	10,277.99
730870.000	Licenses - Fees/Dues	18,315.60	0.00		0.00	0.00
730900.000	Miscellaneous	40,741.71	0.00		0.00	0.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	0.00	2,502.66		0.00	2,502.66
74-881-00	Housekeeping & Laundry Expense>Workers Comp	0.00	488.62		0.00	488.62

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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
74-882-00	Housekeeping & Laundry Expense>Health Insurance	0.00	1,126.27		0.00	1,126.27
7424.2	Administration - Health/Life	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
75-183-00	Maintenance Expense>Supplies	0.00	802.99		0.00	802.99
75-207-00	Maintenance Expense>Repairs & Maint	0.00	3,358.93		0.00	3,358.93
75-220-00	Maintenance Expense>Fire Drill	0.00	260.65		0.00	260.65
75-829-80	Maintenance Expense>Staff>Wages	0.00	10,570.29		0.00	10,570.29
75-829-81	Maintenance Expense>Staff>Overtime	0.00	888.36		0.00	888.36
75-880-00	Maintenance Expense>Payroll Taxes	0.00	864.51		0.00	864.51
75-881-00	Maintenance Expense>Workers Comp	0.00	174.50		0.00	174.50
75-882-00	Maintenance Expense>Health Insurance	0.00	402.21		0.00	402.21
76-227-00	Utility Expense>Gas	0.00	3,671.11		0.00	3,671.11
76-228-00	Utility Expense>Electric	0.00	10,153.47		0.00	10,153.47
76-229-00	Utility Expense>Water/Sewer	0.00	5,002.02		0.00	5,002.02
760100-76-10	Salaries - Medical Records	0.00	44,458.37		0.00	44,458.37
760100.000	Salaries - Medical Records	83,444.02	0.00		0.00	0.00
760100.300	Salaries - Med Records - Vac/Sick/Pers	2,489.88	0.00		0.00	0.00
760103-76-10	Salaries - Med Records - Vac/Sick/Pers	0.00	283.73		0.00	283.73
760150-78-10	Salaries - Admissions	0.00	103,873.30		0.00	103,873.30
760150.000	Salaries - Admissions	97,325.80	0.00		0.00	0.00
760150.300	Salaries - Admissions - Vac/Sick/Pers	5,014.72	0.00		0.00	0.00
760153-78-10	Salaries - Admissions - Vac/Sick/Pers	0.00	(8,709.20)		0.00	(8,709.20)
7624.3	Administration - Benefits Other	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
770050-79-10	Medical Director	0.00	18,000.00		0.00	18,000.00
770050.000	Medical Director	24,000.00	0.00		0.00	0.00
7724.2	Administration - Payroll Taxes	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
7824.3	Administration - Workers Comp	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
80-142-00	Admin Expense>User Fee	0.00	70,173.33		0.00	70,173.33
80-162-00	Admin Expense>Insurance - General Liability & Other	0.00	23,629.88		0.00	23,629.88
80-183-00	Admin Expense>Supplies	0.00	1,776.84		0.00	1,776.84
80-208-00	Admin Expense>Equip-Rental	0.00	3,321.18		0.00	3,321.18
80-209-00	Admin Expense>Postage	0.00	89.96		0.00	89.96
80-230-00	Admin Expense>Data Processing	0.00	10,452.02		0.00	10,452.02
80-231-00	Admin Expense>Telephone	0.00	1,462.95		0.00	1,462.95
80-232-00	Admin Expense>Cable TV	0.00	1,114.14		0.00	1,114.14
80-234-00	Admin Expense>Licenses	0.00	1,836.71		0.00	1,836.71
80-235-00	Admin Expense>Dues & Subscriptions	0.00	63.58		0.00	63.58
80-236-00	Admin Expense>Travel	0.00	389.14		0.00	389.14
80-237-00	Admin Expense>Meals & Ent	0.00	10.69		0.00	10.69
80-240-00	Admin Expense>Professional Fees	0.00	600.00		0.00	600.00
80-241-00	Admin Expense>IT Fees	0.00	2,044.74		0.00	2,044.74
80-242-00	Admin Expense>Fines & Penalties	0.00	25.59		0.00	25.59
80-244-00	Admin Expense>Bank Fees	0.00	7.11		0.00	7.11
80-246-00	Admin Expense>Donations/Charity	0.00	375.00		0.00	375.00
80-249-00	Admin Expense>Recruiting	0.00	706.00		0.00	706.00
80-250-00	Admin Expense>Marketing & Advertising	0.00	2,714.28		0.00	2,714.28
80-251-00	Admin Expense>Bad Debt	0.00	20,000.00		0.00	20,000.00
80-252-00	Admin Expense>Startup Costs	0.00	62,463.33		0.00	62,463.33
80-279-00	Admin Expense>Management Fee	0.00	54,628.00		0.00	54,628.00
80-700-00	Admin Expense>Contracted Service	0.00	4,152.00		0.00	4,152.00
80-811-80	Admin Expense>Director>Wages	0.00	13,883.67		0.00	13,883.67
80-811-83	Admin Expense>Director>Shift Bonus Pay	0.00	5,000.00		0.00	5,000.00
80-838-80	Admin Expense>Receptionist>Wages	0.00	3,638.79		0.00	3,638.79
80-838-90	Admin Expense>Receptionist>Sick/Vacation Pay	0.00	432.00		0.00	432.00
80-839-80	Admin Expense>Admissions>Wages	0.00	6,857.14		0.00	6,857.14
80-839-83	Admin Expense>Admissions>Shift Bonus Pay	0.00	314.29		0.00	314.29
80-840-80	Admin Expense>Business Office>Wages	0.00	8,753.24		0.00	8,753.24
80-840-84	Admin Expense>Business Office>Retro Pay/Adjustm	0.00	135.93		0.00	135.93
80-840-90	Admin Expense>Business Office>Sick/Vacation Pay	0.00	2,187.26		0.00	2,187.26
80-841-80	Admin Expense>Human Resources>Wages	0.00	5,081.47		0.00	5,081.47
80-841-90	Admin Expense>Human Resources>Sick/Vacation P.	0.00	6,753.84		0.00	6,753.84
80-880-00	Admin Expense>Payroll Taxes	0.00	4,803.73		0.00	4,803.73
80-881-00	Admin Expense>Workers Comp	0.00	807.67		0.00	807.67
80-882-00	Admin Expense>Health Insurance	0.00	1,861.67		0.00	1,861.67
800100-80-10	Salaries - PT Part A	0.00	62,103.09		0.00	62,103.09
800100.000	Salaries - PT Part A	75,035.29	0.00		0.00	0.00
800100.300	Salaries - PT Vac/Sick/Personal	31,196.05	0.00		0.00	0.00
800101-80-10	Salaries - PT Part B	0.00	46,937.42		0.00	46,937.42
800101.000	Salaries - PT Part B	82,308.08	0.00		0.00	0.00
800102-80-10	Salaries - PT HMO	0.00	35,630.80		0.00	35,630.80
800102.000	Salaries - PT HMO	47,535.91	0.00		0.00	0.00
800103-80-10	Salaries - PT Medicaid	0.00	10,236.78		0.00	10,236.78
800103.000	Salaries - PT Medicaid	14,360.01	0.00		0.00	0.00
800104-80-10	Salaries - PT HMO Part B	0.00	1,193.52		0.00	1,193.52
800104.000	Salaries - PT HMO Part B	15,684.42	0.00		0.00	0.00
800105-80-10	Salaries - PT Vac/Sick/Personal	0.00	23,375.72		0.00	23,375.72

Client: **A205947 - Advocate Healthcare of East Boston, LLC**
Engagement: **MDMC 2022 - Advocate Healthcare of East Boston**
Period Ending: **12/31/2022**
Trial Balance: **T-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
800109-80-10	Salaries - PT Indirect	0.00	41,489.80		0.00	41,489.80
800109.000	Salaries - PT Indirect	65,755.74	0.00		0.00	0.00
800110-80-10	Salaries - PTA Part A	0.00	31,755.90		0.00	31,755.90
800110.000	Salaries - PTA Part A	33,219.33	0.00		0.00	0.00
800111-80-10	Salaries - PTA Part B	0.00	24,837.88		0.00	24,837.88
800111.000	Salaries - PTA Part B	34,650.85	0.00		0.00	0.00
800112-80-10	Salaries - PTA HMO	0.00	18,714.07		0.00	18,714.07
800112.000	Salaries - PTA HMO	21,237.54	0.00		0.00	0.00
800113-80-10	Salaries - PTA Medicaid	0.00	5,225.81		0.00	5,225.81
800113.000	Salaries - PTA Medicaid	5,714.99	0.00		0.00	0.00
800114-80-10	Salaries - PTA HMO Part B	0.00	600.76		0.00	600.76
800114.000	Salaries - PTA HMO Part B	6,342.93	0.00		0.00	0.00
800119-80-10	Salaries - PTA Indirect	0.00	51,546.11		0.00	51,546.11
800119.000	Salaries - PTA Indirect	109,160.37	0.00		0.00	0.00
800150-80-10	Salaries - PTA Vaca/Sick/Personal	0.00	14,070.98		0.00	14,070.98
800150.000	Salaries - PTA Vaca/Sick/Personal	29,982.63	0.00		0.00	0.00
8003	EMPLOYEE BENEFITS - ADH	602.00	0.00		0.00	0.00
				CAIDJE - 1	(0.00)	
800670-80-10	PT - Supplies	0.00	11,309.55		0.00	11,309.55
800670.000	PT - Supplies	27,127.41	0.00		0.00	0.00
800951	Rehab Consultant	4,180.00	0.00		0.00	0.00
81-811-80	Day Care>Administrator>Wages	0.00	11,951.73		0.00	11,951.73
81-811-81	Day Care>Administrator>Overtime	0.00	15.30		0.00	15.30
81-811-83	Day Care>Administrator>Bonus Pay	0.00	100.00		0.00	100.00
81-811-90	Day Care>Administrator>Sick/Vacation	0.00	4,988.07		0.00	4,988.07
81-880-00	Day Care>Payroll Taxes	0.00	1,338.60		0.00	1,338.60
81-881-00	Day Care Expense>Workers Comp	0.00	259.72		0.00	259.72
81-882-00	Day Care Expense>Health Insurance	0.00	598.65		0.00	598.65
810100-81-10	Salaries - OT Part A	0.00	27,085.01		0.00	27,085.01
810100.000	Salaries - OT Part A	35,761.51	0.00		0.00	0.00
810100.300	Salaries - OT Vaca/Sick/Personal	9,371.10	0.00		0.00	0.00
810101-81-10	Salaries -OT Part B	0.00	21,374.61		0.00	21,374.61
810101.000	Salaries - OT Part B	37,643.87	0.00		0.00	0.00
810102-81-10	Salaries - OT HMO	0.00	16,507.33		0.00	16,507.33
810102.000	Salaries - OT HMO	21,589.81	0.00		0.00	0.00
810103-81-10	Salaries - OT Medicaid	0.00	4,498.97		0.00	4,498.97
810103.000	Salaries - OT Medicaid	6,179.99	0.00		0.00	0.00
810104-81-10	Salaries - OT HMO Part B	0.00	692.84		0.00	692.84
810104.000	Salaries - OT HMO Part B	7,107.17	0.00		0.00	0.00
810105-81-10	Salaries - OT Vaca/Sick/Personal	0.00	8,643.33		0.00	8,643.33
810109-81-10	Salaries -OT Indirect	0.00	23,003.87		0.00	23,003.87
810109.000	Salaries - OT Indirect	33,555.99	0.00		0.00	0.00
810110-81-10	Salaries - COTA Part A	0.00	28,204.99		0.00	28,204.99
810110.000	Salaries - COTA Part A	37,507.42	0.00		0.00	0.00
810111-81-10	Salaries - COTA Part B	0.00	20,265.43		0.00	20,265.43
810111.000	Salaries - COTA Part B	40,277.16	0.00		0.00	0.00
810112-81-10	Salaries - COTA HMO	0.00	15,389.33		0.00	15,389.33
810112.000	Salaries - COTA HMO	23,315.59	0.00		0.00	0.00
810113-81-10	Salaries - COTA Medicaid	0.00	4,676.97		0.00	4,676.97
810113.000	Salaries - COTA Medicaid	6,681.63	0.00		0.00	0.00
810114-81-10	Salaries - COTA HMO Part B	0.00	419.88		0.00	419.88
810114.000	Salaries - COTA HMO Part B	7,719.84	0.00		0.00	0.00
810119-81-10	Salaries -COTA Indirect	0.00	38,186.20		0.00	38,186.20
810119.000	Salaries - COTA Indirect	31,519.47	0.00		0.00	0.00
810150-81-10	Salaries - COTA Vaca/Sick/Personal	0.00	14,704.68		0.00	14,704.68
810150.000	Salaries - COTA Vaca/Sick/Personal	14,133.23	0.00		0.00	0.00
820100-82-10	Salaries - ST Part A	0.00	34,949.62		0.00	34,949.62
820100.000	Salaries - ST Part A	35,586.80	0.00		0.00	0.00
820101-82-10	Salaries -ST Part B	0.00	26,214.75		0.00	26,214.75
820101.000	Salaries - ST Part B	39,189.31	0.00		0.00	0.00
820102-82-10	Salaries - ST HMO	0.00	19,775.59		0.00	19,775.59
820102.000	Salaries - ST HMO	21,779.38	0.00		0.00	0.00
820103-82-10	Salaries - ST Medicaid	0.00	5,749.25		0.00	5,749.25
820103.000	Salaries - ST Medicaid	6,712.20	0.00		0.00	0.00
820104-82-10	Salaries - ST HMO Part B	0.00	603.21		0.00	603.21
820104.000	Salaries - ST HMO Part B	7,408.98	0.00		0.00	0.00
820109-82-10	Salaries - ST Indirect	0.00	19,642.09		0.00	19,642.09
820109.000	Salaries - ST Indirect	28,309.12	0.00		0.00	0.00
820150-82-10	Salaries - ST Vaca/Sick/Personal	0.00	8,552.55		0.00	8,552.55
820150.000	Salaries - ST Vaca/Sick/Personal	10,960.14	0.00		0.00	0.00
85-100-00	Employee Benefits Expense>Miscellaneous	0.00	898.85		0.00	898.85
870101-87-10	Physical Therapy - Part A	0.00	1,558.05		0.00	1,558.05
870101.000	Physical Therapy - Part A	7,626.12	0.00		0.00	0.00
870102.000	Physical Therapy - Medicaid	(4,180.00)	0.00		0.00	0.00
870109-87-10	Physical Therapy - Indirect	0.00	498.75		0.00	498.75
870109.000	Physical Therapy - Indirect	2,458.01	0.00		0.00	0.00
870201-87-10	Occup. Therapy - Part A	0.00	6,801.21		0.00	6,801.21
870201.000	Occup. Therapy - Part A	3,366.09	0.00		0.00	0.00
870209-87-10	Occup. Therapy - Indirect	0.00	2,481.57		0.00	2,481.57

Client: **A205947 - Advocate Healthcare of East Boston, LLC**
Engagement: **MDMC 2022 - Advocate Healthcare of East Boston**
Period Ending: **12/31/2022**
Trial Balance: **T-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
870209.000	Occup. Therapy - Indirect	1,230.84	0.00		0.00	0.00
870301-87-10	Speech Therapy - Part A	0.00	263.25		0.00	263.25
870301.000	Speech Therapy - Part A	1,178.64	0.00		0.00	0.00
870309-87-10	Speech Therapy - Indirect	0.00	157.95		0.00	157.95
870309.000	Speech Therapy - Indirect	491.40	0.00		0.00	0.00
880101-88-10	Pharmacy - Part A	0.00	128,046.70		0.00	128,046.70
880101.000	Pharmacy - Part A	124,886.09	0.00		0.00	0.00
880102-88-10	Pharmacy - Other & Hospice	0.00	72,578.79		0.00	72,578.79
880102.000	Pharmacy - Other & Hospice	77,833.48	0.00		0.00	0.00
880103-88-10	Pharmacy - Medicaid	0.00	18,441.14		0.00	18,441.14
880103.000	Pharmacy - Medicaid	19,833.97	0.00		0.00	0.00
880201-88-10	Laboratory - Part A	0.00	10,694.57		0.00	10,694.57
880201.000	Laboratory - Part A	22,251.41	0.00		0.00	0.00
880203-88-10	Laboratory - Other	0.00	4,083.44		0.00	4,083.44
880203.000	Laboratory - Other	10,958.09	0.00		0.00	0.00
880301-88-10	X - Ray - Part A	0.00	4,208.46		0.00	4,208.46
880301.000	X - Ray - Part A	5,858.64	0.00		0.00	0.00
880303.000	X - Ray - Other	2,442.90	0.00		0.00	0.00
880401-88-10	Oxygen Rental - Part A	0.00	9,341.01		0.00	9,341.01
880401.000	Oxygen Rental - Part A	6,717.64	0.00		0.00	0.00
880402-88-10	Oxygen Rental - Medicaid	0.00	2,424.96		0.00	2,424.96
880402.000	Oxygen Rental - Medicaid	5,103.36	0.00		0.00	0.00
880501-88-10	IV Therapy - Part A	0.00	525.00		0.00	525.00
880501.000	IV Therapy - Part A	15,492.28	0.00		0.00	0.00
880503-88-10	IV Therapy - Other	0.00	395.00		0.00	395.00
880503.000	IV Therapy - Other	8,158.50	0.00		0.00	0.00
880507-88-10	IV Therapy - Medicaid	0.00	1,515.00		0.00	1,515.00
880602-88-10	Nutritional Therapy - Medicaid	0.00	5,705.87		0.00	5,705.87
880602.000	Nutritional Therapy - Medicaid	3,641.71	0.00		0.00	0.00
880801-88-10	Durable Med. Equip. - Part A	0.00	5,475.10		0.00	5,475.10
880801.000	Durable Med. Equip. - Part A	12,542.69	0.00		0.00	0.00
880803-88-10	Durable Med. Equip - Other	0.00	8,324.14		0.00	8,324.14
880803.000	Durable Med. Equip - Other	7,595.22	0.00		0.00	0.00
880805-88-10	Durable Med. Equipment - Medicaid	0.00	10,875.31		0.00	10,875.31
880805.000	Durable Med. Equipment - Medicaid	25,842.51	0.00		0.00	0.00
880901-88-10	Ambulance - Part A	0.00	553.78		0.00	553.78
880901.000	Ambulance - Part A	3,718.36	0.00		0.00	0.00
91-121-00	Property Expense>Rent	0.00	100,000.00		0.00	100,000.00
91-161-00	Property Expense>RE Taxes	0.00	11,815.57		0.00	11,815.57
94-000-00	Interest Expense	0.00	6,806.94		0.00	6,806.94
Subtotal : None		(1,596,809.93)	(3,348,226.54)		0.00	(3,348,226.54)
Total [2000] Revenues and Expenses		(1,596,809.93)	(3,348,226.54)		0.00	(3,348,226.54)
Sum of Account Groups		0.00	0.00		0.00	0.00
Net (Income) Loss		0.00	0.00		0.00	0.00

Tickmarks

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Client: **A205947 - Advocate Healthcare of East Boston, LLC**
Engagement: **MDMC 2022 - Advocate Healthcare of East Boston**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - SNF-CR Groupings**

Account	Description	CAID CP 12/31/2022	CAID PP-1 12/31/2021
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
10-001-00	Cash>Clearing	1,237.35	0.00
10-001-02	Cash>Clearing>Payroll	(1,688.03)	0.00
10-001-03	Cash>Clearing>Closing	40,778.34	0.00
10-010-80	Cash>Operating>Rockland	339,414.01	0.00
10-014-00	Cash>Petty Cash Facility	500.00	0.00
10-017-80	Cash>Savings>Rockland	318,792.75	0.00
100100.000	Cash - Operating (Santander)	0.00	4,796.71
100200.000	Cash - Petty Cash Fund	0.00	500.00
100201.000	Cash - Petty Cash Fund ADC	0.00	100.00
100400.000	Cash - Checking (RT)	0.00	174,023.60
100450.000	Cash - Savings (RT)	0.00	1,027,526.01
Subtotal : None		699,034.42	1,206,946.32
Total [S6L1.1C1]	Cash and Cash Equivalents	699,034.42	1,206,946.32
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C] A/ R Self-Pay Patients (Private)			
11-104-00	Accounts Receivable>Private	39,105.45	0.00
11-104-75	Accounts Receivable>Private>Daycare	690.92	0.00
11-107-75	Accounts Receivable>Managed Medicaid>Daycare	1,843.20	0.00
11-111-75	Accounts Receivable>Medicaid>Daycare	16,051.18	0.00
111000.000	A/R - Private	0.00	26,871.43
112010.000	A/R - EBNHC CONTRACT	0.00	167,459.89
112015.000	A/R - CCAI Ancillaries	0.00	170.10
112020.000	A/R - CCAI	0.00	113,584.75
119005.000	A/R - Daycare - Medicaid	0.00	39,886.97
119010.000	A/R - Daycare - Private	0.00	3,121.19
119026.000	A/R - Daycare - Veteran Admin	0.00	11,681.42
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		57,690.75	362,775.75
Subgroup : [S6L1.5C] A/R Managed Care Patients (Private)			
112025.000	A/R - Evercare - SCO	0.00	78,787.03
117010.000	A/R - Evercare	0.00	52,106.45
117015.000	A/R - Evercare Ancillaries	0.00	28,272.76
117035.000	A/R - Tufts Ancillaries	0.00	26.16
117050.000	A/R - United Healthcare	0.00	8,561.00
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		0.00	167,753.40
Subgroup : [S6L1.5C] A/r Medicare Non Managed Care			
11-102-00	Accounts Receivable>Medicare A	238,761.37	0.00
11-103-00	Accounts Receivable>Part B	29,099.53	0.00
113000.000	A/R - Medicare Part A	0.00	386,031.47
114000.000	A/R - Medicare Part B	0.00	69,919.88
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		267,860.90	455,951.35
Subgroup : [S6L1.5C] A/R Mass Medicaid Non Managed Care			
11-111-00	Accounts Receivable>Medicaid	407,406.48	0.00
112000.000	A/R - Medicaid	0.00	923,571.81
112005.000	A/R - Resources	0.00	(8,450.72)
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care		407,406.48	915,121.09
Subgroup : [S6L1.5C] A/R Mass Medicaid Managed Care			
11-107-00	Accounts Receivable>Managed Medicaid	227,590.50	0.00
Subtotal [S6L1.5C1G] A/R Mass Medicaid Managed Care		227,590.50	0.00
Subgroup : [S6L1.5C] A/R Other Public Patients			
11-108-00	Accounts Receivable>Veterans	29,577.76	0.00
11-109-00	Accounts Receivable>Hospice	32,174.03	0.00
119300.000	A/R - Hospice	0.00	26,990.92
119500.000	A/R - Veterans Admin.	0.00	28,358.52
Subtotal [S6L1.5C1L] A/R Other Public Patients		61,751.79	55,349.44
Total [S6L1.5C1]	Payer Accounts Receivable	1,022,300.42	1,956,951.03
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(20,000.00)	0.00

120010.000	Reserve Bad Debts	0.00	(219,417.51)	
Subtotal : None		(20,000.00)	(219,417.51)	
Total [S6L1.6C1]	Less Reserve for Bad Debts	(20,000.00)	(219,417.51)	
Group : [S6L1.8C1]	Receivable from Affiliates/Related Parties			
Subgroup : None				
13-929-01	Due From>PropCo>Eagle Arc	427,270.85	0.00	
Subtotal : None		427,270.85	0.00	
Total [S6L1.8C1]	Receivable from Affiliates/Related Parties	427,270.85	0.00	
Group : [S6L1.11C1]	Other Receivables			
Subgroup : None				
11-112-00	Accounts Receivable>Income	8,537.18	0.00	
Subtotal : None		8,537.18	0.00	
Total [S6L1.11C1]	Other Receivables	8,537.18	0.00	
Group : [S6L1.13C1]	Prepaid Insurance			
Subgroup : None				
12-124-00	Prepaid Expenses>Insurance	21,795.18	0.00	
12-162-00	Prepaid Expenses>Insurance - General Liability & C	165,409.18	0.00	
12-162-01	Prepaid Expenses>Insurance - General Liability & C	(189,039.06)	0.00	
152000.000	Prepaid - Insurance	0.00	50,636.85	
Subtotal : None		(1,834.70)	50,636.85	
Total [S6L1.13C1]	Prepaid Insurance	(1,834.70)	50,636.85	
Group : [S6L1.14C1]	Prepaid Taxes			
Subgroup : None				
12-161-00	Prepaid Expenses>RE Taxes	48,911.66	0.00	
Subtotal : None		48,911.66	0.00	
Total [S6L1.14C1]	Prepaid Taxes	48,911.66	0.00	
Group : [S6L1.15C1]	Other Prepaid Expenses			
Subgroup : None				
12-000-00	Prepaid Expenses	13,757.04	0.00	
12-881-00	Prepaid Expenses>Workers Comp	90,036.90	0.00	
12-881-01	Prepaid Expenses>Workers Comp.Contra	(86,238.00)	0.00	
151000.000	Prepaid - Expenses	0.00	33,751.86	
Subtotal : None		17,555.94	33,751.86	
Total [S6L1.15C1]	Other Prepaid Expenses	17,555.94	33,751.86	
Group : [S6L1.17C1]	Other Current Assets			
Subgroup : None				
130030.000	Patient Exchange	0.00	96,107.91	
14-252-00	Fixed Assets>Startup Costs	20,000.00	0.00	
Subtotal : None		20,000.00	96,107.91	
Total [S6L1.17C1]	Other Current Assets	20,000.00	96,107.91	
Group : [S6L2.1C1]	Land			
Subgroup : None				
160100.000	Land	0.00	300,000.00	
Subtotal : None		0.00	300,000.00	
Total [S6L2.1C1]	Land	0.00	300,000.00	
Group : [S6L2.2C1]	Building			
Subgroup : [S6L2.2C' Building Costs				
161000.000	Building	0.00	1,500,000.00	
Subtotal [S6L2.2C1A] Building Costs		0.00	1,500,000.00	
Subgroup : [S6L2.2C' A/D Building				
165000.000	Accum. Dep. - Building	0.00	(81,250.00)	
Subtotal [S6L2.2C1B] A/D Building		0.00	(81,250.00)	81,250.00
Total [S6L2.2C1]	Building	0.00	1,418,750.00	
Group : [S6L2.3C1]	Improvements - Cost			
Subgroup : [S6L2.3C' Building Improvements				
161010.000	Building Improvements	0.00	805,038.70	
161020.000	Building Improvements - ADH	0.00	566,088.40	
Subtotal [S6L2.3C1A] Building Improvements		0.00	1,371,127.10	#####
Subgroup : [S6L2.3C' A/D Building Improvements				
165010.000	Accum. Dep. - Building Improv	0.00	(101,398.63)	
Subtotal [S6L2.3C1D] A/D Building Improvements		0.00	(101,398.63)	101,398.63
Total [S6L2.3C1]	Improvements - Cost	0.00	1,269,728.47	

Group : [S6L2.4C1] Equipment			
Subgroup : [S6L2.4C' A/D Equipment			
166000.000	Accum. Dep. - Equipment	0.00	(79,273.62)
166500.000	Accum. Dep. - Computer Equipment	0.00	(4,932.09)
Subtotal [S6L2.4C1b] A/D Equipment		0.00	(84,205.71)
84,205.71			
Subgroup : None			
162000.000	Furniture & Equipment	0.00	526,747.77
162500.000	Computer Equipment	0.00	15,563.00
Subtotal : None		0.00	542,310.77
Total [S6L2.4C1] Equipment		0.00	458,105.06
(542,310.77)			
Group : [S6L3.3C1] Other Deferred Charges and Non Current Assets			
Subgroup : [S6L3.3C' Organization Expense			
164500.000	Organization Costs	0.00	32,960.78
168500.000	Accum Amort - Organization Costs	0.00	(14,283.01)
Subtotal [S6L3.3C1A] Organization Expense		0.00	18,677.77
Subgroup : [S6L3.3C' Purchased Goodwill			
164600.000	Intangibles	0.00	950,000.00
168600.000	Accum Amort - Intangibles	0.00	(137,222.22)
Subtotal [S6L3.3C1B] Purchased Goodwill		0.00	812,777.78
Total [S6L3.3C1] Other Deferred Charges and Non Current Asset:		0.00	831,455.55
Group : [S6L3.4C1] Construction in Progress			
Subgroup : None			
161200.000	Construction In Progress	0.00	1,261,994.19
Subtotal : None		0.00	1,261,994.19
Total [S6L3.4C1] Construction in Progress		0.00	1,261,994.19
Group : [S6L3.5C1] Mortgage Acquisition Costs			
Subgroup : None			
164000.000	Mortgage Acquisition Costs	0.00	77,276.50
Subtotal : None		0.00	77,276.50
Total [S6L3.5C1] Mortgage Acquisition Costs		0.00	77,276.50
Group : [S6L5.1C1] Trade Payable			
Subgroup : None			
20-000-00	Accounts Payable	(147,582.85)	0.00
200100.000	Accounts Payable	0.00	(999,996.05)
Subtotal : None		(147,582.85)	(999,996.05)
Total [S6L5.1C1] Trade Payable		(147,582.85)	(999,996.05)
Group : [S6L5.2C1] Accrued Expenses			
Subgroup : None			
200200.000	Accrued Expense	0.00	(1,464,994.70)
202410.000	Accrued Accounting Expense	0.00	(20,000.00)
202430.000	Accrued Medicaid User Fee	0.00	(207,564.60)
24-000-00	Accrued Expenses	(18,568.81)	0.00
24-111-16	Accrued Expense>Medicaid>Bed Tax	(70,173.33)	0.00
24-121-00	Accrued Expenses>Rent	(100,000.00)	0.00
24-160-00	Accrued Expenses>Interest	(6,806.94)	0.00
24-279-00	Accrued Expenses>Management Fee	(4,628.00)	0.00
Subtotal : None		(200,177.08)	(1,692,559.30)
Total [S6L5.2C1] Accrued Expenses		(200,177.08)	(1,692,559.30)
Group : [S6L5.4C1] Patient Funds Due			
Subgroup : [S6L5.4C' Patient Funds Due (Self Pay)			
215100.000	Resident Refunds	0.00	1,887.04
Subtotal [S6L5.4C1A] Patient Funds Due (Self Pay)		0.00	1,887.04
Subgroup : [S6L5.4C' Patient Funds Due (Third Party Settlement)			
215150.000	Resident Refunds Third Party Payers	0.00	(3,990.36)
Subtotal [S6L5.4C1B] Patient Funds Due (Third Party Settlement)		0.00	(3,990.36)
Total [S6L5.4C1] Patient Funds Due		0.00	(2,103.32)
Group : [S6L5.6C1] Long Term Debt, Current Portion-Banks, Mortgages, Other			
Subgroup : [S6L5.6C' Current LT Debt-Banks			
22-153-01	Note Payable>Finance Agreement>M&T Bank	(1,250,000.00)	0.00
Subtotal [S6L5.6C1A] Current LT Debt-Banks		(1,250,000.00)	0.00
Total [S6L5.6C1] Long Term Debt, Current Portion-Banks, Mortgages, Other		(1,250,000.00)	0.00
Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities			

Subgroup : [S6L5.7C] Accrued Salaries			
202000.000	Accrued Salaries	0.00	(99,620.95)
202010.000	Accrued Vacation	0.00	(364,959.61)
23-000-00	Accrued Wages & Related	(200,892.49)	0.00
23-157-00	Accrued Wages & Related>Benefit Time	(427,270.85)	0.00
Subtotal [S6L5.7C1A] Accrued Salaries		(628,163.34)	(464,580.56)
Subgroup : [S6L5.7C] Accrued Payroll Taxes Payable			
202100.000	Accrued Payroll Taxes	0.00	(43,604.28)
21-149-00	Other Current Payables>Misc. PR Deduction	(3,358.53)	0.00
Subtotal [S6L5.7C1C] Accrued Payroll Taxes Payable		(3,358.53)	(43,604.28)
Subgroup : [S6L5.7C] Other Payroll Liabilities			
202200.000	Accrued Employment Benefits	0.00	3,308.77
203100.000	Garnishments	0.00	(184.31)
203120.000	Employee W/H - Indem/Disability	0.00	18.27
21-148-00	Other Current Payables>401K	(1,961.22)	0.00
21-150-00	Other Current Payables>Union Dues W/H	(220.00)	0.00
21-151-00	Other Current Payables>Garnishments W/H	(295.04)	0.00
Subtotal [S6L5.7C1D] Other Payroll Liabilities		(2,476.26)	3,142.73
Total [S6L5.7C1] Accrued Salaries & Payroll Liabilities		(633,998.13)	(505,042.11)
Group : [S6L5.10C1] Other Current Liabilities			
Subgroup : None			
27-127-00	Due To (from)>Old Owner	(131,096.01)	0.00
Subtotal : None		(131,096.01)	0.00
Total [S6L5.10C1] Other Current Liabilities		(131,096.01)	0.00
Group : [S6L6.1C1] Mortgage Payable			
Subgroup : None			
251100.000	Mortgage Payable	0.00	(3,400,000.00)
Subtotal : None		0.00	(3,400,000.00)
Total [S6L6.1C1] Mortgage Payable		0.00	(3,400,000.00)
Group : [S6L6.2C1] Due to Related Parties, Subsidiaries & Affiliates			
Subgroup : None			
27-000-55	Due To/(From)>Advocate and Bay Harbor	(20,829.93)	0.00
Subtotal : None		(20,829.93)	0.00
Total [S6L6.2C1] Due to Related Parties, Subsidiaries & Affiliates		(20,829.93)	0.00
Group : [S6L8C.7C4] Owners Equity Balance-Dividends Paid			
Subgroup : None			
301000-30-10	Distributions	5,652,720.22	0.00
308000-30-10	Retained Earnings	(2,142,585.45)	0.00
308000.000	Retained Earnings	0.00	(545,775.52)
Subtotal : None		3,510,134.77	(545,775.52)
Total [S6L8C.7C4] Owners Equity Balance-Dividends Paid		3,510,134.77	(545,775.52)
Group : [S2L1.1C1] Private Pay			
Subgroup : None			
40-104-00	Room & Board Revenue>Private	(40,861.20)	0.00
410100-40-10	Room And Board - Private	(291,282.70)	0.00
410100.000	Room And Board - Private	0.00	(357,482.00)
Subtotal : None		(332,143.90)	(357,482.00)
Total [S2L1.1C1] Private Pay		(332,143.90)	(357,482.00)
Group : [S2L1.2C1] Commerical Managed Care			
Subgroup : None			
40-105-00	Room & Board Revenue>HMO	(104,150.00)	0.00
450010-46-10	Managed Care - Evercare Skilled	(8,186.76)	0.00
450010.000	Managed Care - Evercare Skilled	0.00	(395,582.74)
450100-46-10	Room And Board - Managed Care	(546,175.00)	0.00
450100.000	Room And Board - Managed Care	0.00	(643,325.00)
460100.000	Room And Board - Insurance	0.00	(40,370.00)
Subtotal : None		(658,511.76)	(1,079,277.74)
Total [S2L1.2C1] Commerical Managed Care		(658,511.76)	(1,079,277.74)
Group : [S2L1.4C1] Medicare-Fee-For-Service			
Subgroup : None			
40-102-00	Room & Board Revenue>Medicare A	(240,494.92)	0.00
400100-45-10	Room And Board - Medicare A	(2,053,240.07)	0.00
400100.000	Room And Board - Medicare A	0.00	(2,728,884.93)
400901-45-10	Medicare 2% Sequestration	499.31	0.00
400901.000	Medicare 2% Sequestration	0.00	1,453.25
Subtotal : None		(2,293,235.68)	(2,727,431.68)

Total [S2L1.4C1]	Medicare-Fee-For-Service	(2,293,235.68)	(2,727,431.68)	
Group : [S2L1.6C1]	MassHealth Fee-for-Service			
Subgroup : None				
40-111-00	Room & Board Revenue>Medicaid	345,637.04	0.00	
430100-42-10	Room And Board - Medicaid	(4,612,627.85)	0.00	
430100.000	Room And Board - Medicaid	0.00	(4,926,865.60)	
Subtotal : None		(4,266,990.81)	(4,926,865.60)	
Total [S2L1.6C1]	MassHealth Fee-for-Service	(4,266,990.81)	(4,926,865.60)	
Group : [S2L1.8C1]	Senior Care Options			
Subgroup : None				
40-107-00	Room & Board Revenue>Managed Medicaid	(141,854.73)	0.00	
435901-43-10	SCO - Contractual Adjustment	(16,659.52)	0.00	
435901.000	SCO - Contractual Adjustment	0.00	238,478.84	
450025.000	Medicaid - SCO - Evercare	0.00	(912,203.28)	
450070-43-10	Medicaid - Pace - ESP	(988,680.20)	0.00	
450070.000	Medicaid - Pace - ESP	0.00	(789,072.40)	
450075.000	Medicaid - SCO - CCAI	0.00	(149,351.85)	
Subtotal : None		(1,147,194.45)	(1,612,148.69)	
Total [S2L1.8C1]	Senior Care Options	(1,147,194.45)	(1,612,148.69)	
Group : [S2L1.12C1]	Medicaid Patient Paid Amount			
Subgroup : None				
3041	MA Resource Income	(796,157.92)	(774,728.00)	
Subtotal : None		(796,157.92)	(774,728.00)	
Total [S2L1.12C1]	Medicaid Patient Paid Amount	(796,157.92)	(774,728.00)	
Group : [S2L1.14C1]	Veterans & Other Public			
Subgroup : None				
40-108-00	Room & Board Revenue>Veterans	(29,504.12)	0.00	
480100-44-10	Room And Board - V/A	(218,514.80)	0.00	
480100.000	Room And Board - V/A	0.00	(228,640.96)	
Subtotal : None		(248,018.92)	(228,640.96)	
Total [S2L1.14C1]	Veterans & Other Public	(248,018.92)	(228,640.96)	
Group : [S2L1.15C1]	Other Payer Revenue			
Subgroup : None				
40-109-00	Room & Board Revenue>Hospice	(34,843.93)	0.00	
470100-44-10	Room And Board - Hospice	(329,066.60)	0.00	
470100.000	Room And Board - Hospice	0.00	(351,079.47)	
Subtotal : None		(363,910.53)	(351,079.47)	
Total [S2L1.15C1]	Other Payer Revenue	(363,910.53)	(351,079.47)	(10,106,163.97)
Group : [S2L1.1C2]	Ancillary-Private Pay			
Subgroup : None				
42-104-00	PT Revenue>Private	(776.37)	0.00	(653,119.98)
43-104-00	OT Revenue>Private	(693.68)	0.00	
Subtotal : None		(1,470.05)	0.00	
Total [S2L1.1C2]	Ancillary-Private Pay	(1,470.05)	0.00	(6,164,459.25)
Group : [S2L1.2C2]	Ancillary-Commerical Managed Care			
Subgroup : None				(16,923,743.20)
435401-43-10	Physical Therapy - Managed Medicaid	2,262.62	0.00	
435501-43-10	Speech Therapy - Managed Medicaid	(756.27)	0.00	
450075-43-10	Medicaid - SCO - CCAI	(203,686.55)	0.00	
450250-46-10	Pharmacy - Managed Care	(105,844.62)	0.00	
450250.000	Pharmacy - Managed Care	0.00	(131,632.44)	
450400-43-10	Physical Therapy - CCAI	3,494.25	0.00	
450400.000	Physical Therapy - CCAI	0.00	(49,901.48)	
450407-46-10	Managed Care - Physical Therapy	(127,374.24)	0.00	
450407.000	Managed Care - Physical Therapy	0.00	(124,271.36)	
450450-43-10	Occupational Therapy - CCAI	10,272.68	0.00	
450450.000	Occupational Therapy - CCAI	0.00	(89,143.52)	
450457-46-10	Managed Care - Occupational Therapy	(125,564.48)	0.00	
450457.000	Managed Care - Occupational Therapy	0.00	(120,293.86)	
450500-43-10	Speech Therapy - CCAI	1,386.24	0.00	
450500.000	Speech Therapy - CCAI	0.00	(49,682.17)	
450501-46-10	Managed Care - Speech Therapy	(44,588.85)	0.00	
450501.000	Managed Care - Speech Therapy	0.00	(38,777.08)	
450600.000	Managed Care - IV Therapy	0.00	(4,760.00)	
450850-46-10	Managed Care - Lab	(4,440.80)	0.00	
450850.000	Managed Care - Lab	0.00	(15,500.34)	
450900-46-10	Managed Care - Contractual Adjustment An	407,812.99	0.00	
450900.000	Managed Care - Contractual Adjustment Anc	0.00	435,235.08	
460400.000	Physical Therapy - Insurance	0.00	(1,809.08)	

460500.000	Speech Therapy - Insurance	0.00	(2,231.00)
460900.000	Insurance - Contractual Adjustment Ancillaries	0.00	4,040.08
505400.000	Physical Therapy - Managed Care B	0.00	(47,598.29)
505450.000	Occupational Therapy - Managed Care B	0.00	(48,950.00)
505500-48-10	Speech Therapy - Managed Care B	(317.83)	0.00
505500.000	Speech Therapy - Managed Care B	0.00	(30,199.22)
505900-48-10	Managed Care B - Contractual Adjustment	15.90	0.00
505900.000	Managed Care B - Contractual Adjustment	0.00	10,783.37
Subtotal : None		(187,328.96)	(304,691.31)
Total [S2L1.2C2]		(187,328.96)	(304,691.31)

Group : [S2L1.3C2] Ancillary-Commercial Non Managed Care

Subgroup : None

41-105-00	Pharmacy Rev>HMO	(29,839.00)	0.00
42-105-00	PT Revenue>HMO	(14,906.00)	0.00
43-105-00	OT Revenue>HMO	(14,107.66)	0.00
44-105-00	ST Revenue>HMO	(197.52)	0.00
46-105-00	Lab Rev>HMO	(1,009.86)	0.00
47-105-01	Other Ancillary Rev>HMO>C/A	60,060.04	0.00
Subtotal : None		0.00	0.00
Total [S2L1.3C2]		0.00	0.00

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

Subgroup : None

400250-45-10	Pharmacy - Medicare A	(254,001.24)	0.00
400250.000	Pharmacy - Medicare A	0.00	(221,475.10)
400400-45-10	Physical Therapy - Medicare A	(299,380.40)	0.00
400400.000	Physical Therapy - Medicare A	0.00	(347,718.03)
400450-45-10	Occupational Therapy - Medicare A	(274,539.90)	0.00
400450.000	Occupational Therapy - Medicare A	0.00	(339,337.22)
400500-45-10	Speech Therapy - Medicare A	(122,031.51)	0.00
400500.000	Speech Therapy - Medicare A	0.00	(163,035.80)
400600.000	IV Therapy - Medicare A	0.00	(28,680.56)
400850-45-10	Lab - Medicare A	(12,243.62)	0.00
400850.000	Lab - Medicare A	0.00	(29,806.12)
400900-45-10	Medicare A - Contractual Adjustment Anc	962,196.67	0.00
400900.000	Medicare A - Contractual Adjustment Anc	0.00	1,130,052.83
41-102-00	Pharmacy Rev>Medicare A	(38,489.64)	0.00
41-102-01	Pharmacy Rev>Medicare A>C/A	84,773.82	0.00
42-102-00	PT Revenue>Medicare A	(18,343.04)	0.00
42-103-00	PT Revenue>Part B	(15,632.62)	0.00
42-103-01	PT Revenue>Part B>C/A	4,914.16	0.00
43-102-00	OT Revenue>Medicare A	(17,849.10)	0.00
43-103-00	OT Revenue>Part B	(8,134.98)	0.00
44-102-00	ST Revenue>Medicare A	(9,300.94)	0.00
44-103-00	ST Revenue>Part B	(11,146.09)	0.00
46-102-00	Lab Rev>Medicare A	(791.10)	0.00
500400-48-10	Physical Therapy - Medicare B	(237,834.55)	0.00
500400.000	Physical Therapy - Medicare B	0.00	(423,128.12)
500450-48-10	Occupational Therapy - Medicare B	(132,702.17)	0.00
500450.000	Occupational Therapy - Medicare B	0.00	(371,986.49)
500500-48-10	Speech Therapy - Medicare B	(146,523.65)	0.00
500500.000	Speech Therapy - Medicare B	0.00	(160,359.00)
500900-48-10	Medicare B - Contractual Adjustment	82,812.57	0.00
500900.000	Medicare B - Contractual Adjustment	0.00	178,337.12
Subtotal : None		(464,247.33)	(777,136.49)
Total [S2L1.4C2]		(464,247.33)	(777,136.49)

Group : [S2L1.6C2] Ancillary-MassHealth Fee-for-Service

Subgroup : None

41-111-00	Pharmacy Rev>Medicaid	(462.14)	0.00
42-111-00	PT Revenue>Medicaid	(3,850.40)	0.00
43-111-00	OT Revenue>Medicaid	(2,826.18)	0.00
430250-42-10	Pharmacy - Medicaid	(250.28)	0.00
430250.000	Pharmacy - Medicaid	0.00	(17,664.72)
430400-42-10	Physical Therapy - Medicaid	(58,149.23)	0.00
430400.000	Physical Therapy - Medicaid	0.00	(67,396.74)
430450-42-10	Occupational Therapy - Medicaid	(52,471.20)	0.00
430450.000	Occupational Therapy - Medicaid	0.00	(74,262.80)
430500-42-10	Speech Therapy - Medicaid	(37,838.11)	0.00
430500.000	Speech Therapy - Medicaid	0.00	(59,437.08)
430850.000	Medicaid - Lab	0.00	(1,905.36)
430900-42-10	Medicaid - Contractual Adjustment Ancill	148,708.82	0.00
430900.000	Medicaid - Contractual Adjustment Ancillaries	0.00	220,666.70
44-111-00	ST Revenue>Medicaid	(1,426.64)	0.00
46-111-00	Lab Rev>Medicaid	(234.32)	0.00

47-111-01	Other Ancillary Rev>Medicaid>C/A	8,799.68	0.00
Subtotal : None		0.00	0.00
Total [S2L1.6C2]	Ancillary-MassHealth Fee-for-Service	0.00	0.00
Group : [S2L1.8C2]	Ancillary-Senior Care Options		
Subgroup : None			
435251.000	Pharmacy - Managed Medicaid	0.00	(944.16)
435401.000	Physical Therapy - Managed Medicaid	0.00	(37,048.43)
435501.000	Speech Therapy - Managed Medicaid	0.00	(3,988.40)
435601.000	IV Therapy - Managed Medicaid	0.00	(5,432.00)
435801.000	Lab - Managed Medicaid	0.00	(2,338.68)
Subtotal : None		0.00	(49,751.67)
Total [S2L1.8C2]	Ancillary-Senior Care Options	0.00	(49,751.67)
Group : [S2L1.14C2]	Ancillary-Veterans Affairs & Other Public		
Subgroup : None			
42-108-00	PT Revenue>Veterans	(73.64)	0.00
Subtotal : None		(73.64)	0.00
Total [S2L1.14C2]	Ancillary-Veterans Affairs & Other Public	(73.64)	0.00
Group : [S2L3.2C1]	Endowment & Other Non Recoverable Revenue		
Subgroup : None			
400112.000	Stimulus Revenue - Medicare A	0.00	(677,786.60)
430112-42-10	Stimulus Revenue - Medicaid	(540,814.16)	0.00
599065-59-10	Gain Sale Of Assets	(5,426,845.89)	0.00
599080-59-10	Other Income	2,738.83	0.00
599080.000	Other Income	0.00	(1,472,373.29)
Subtotal : None		(5,964,921.22)	(2,150,159.89)
Total [S2L3.2C1]	Endowment & Other Non Recoverable Revenue	(5,964,921.22)	(2,150,159.89)
Group : [S2L3.6C1]	Prior Year Retroactive Revenue		
Subgroup : None			
400999-72-10	Medicare A - Prior Year Adjustment	18,045.21	0.00
410999-72-10	Private - Prior Year Adjustment	3,500.00	0.00
430999-72-10	Medicaid - Prior Year Adjustment	8,720.66	0.00
430999.000	Medicaid - Prior Year Adjustment	0.00	(16,063.40)
450999-72-10	Managed Care - Prior Year Adjustment	2,373.47	0.00
470999-72-10	Hospice - Prior Year Adjustment	(1,336.80)	0.00
500999-72-10	Medicare B - Prior Year Adjustment	5,378.70	0.00
505999-72-10	Managed Care B - Prior Year Adjustment	3,626.65	0.00
Subtotal : None		40,307.89	(16,063.40)
Total [S2L3.6C1]	Prior Year Retroactive Revenue	40,307.89	(16,063.40)
Group : [S2L3.7C1]	Interest Income		
Subgroup : None			
51-160-00	Other Rev>Interest	(145.28)	0.00
599050-59-10	Interest Income	(488.90)	0.00
599050.000	Interest Income	0.00	(3,135.48)
Subtotal : None		(634.18)	(3,135.48)
Total [S2L3.7C1]	Interest Income	(634.18)	(3,135.48)
Group : [S2L3.9C1]	Administrative & General Recoverable Income		
Subgroup : None			
51-100-00	Other Rev>Miscellaneous	(63.16)	0.00
Subtotal : None		(63.16)	0.00
Total [S2L3.9C1]	Administrative & General Recoverable Income	(63.16)	0.00
Group : [SOBREL2.1C1] Adult Day Health Revenue			
Subgroup : None			
40-104-75	Room & Board Revenue>Private>Daycare	(411.81)	0.00
40-111-75	Room & Board Revenue>Medicaid>Daycare	(11,796.90)	0.00
51-213-75	Other Revenue>Transportation>Daycare	(6,376.59)	0.00
590005-57-10	DayCare - Medicaid Income	(135,269.90)	0.00
590005.000	DayCare - Medicaid Income	0.00	(81,518.21)
590010-57-10	DayCare - Private Income	(7,592.64)	0.00
590010.000	DayCare - Private Income	0.00	(6,047.04)
590015-57-10	DayCare - CACFD Income	(8,402.10)	0.00
590020-57-10	DayCare - Medicaid Trans Income	(69,298.64)	0.00
590020.000	DayCare - Medicaid Trans Income	0.00	(42,410.45)
590026.000	DayCare - Veteran Administration	0.00	(3,682.56)
Subtotal : None		(239,148.58)	(133,658.26)
Total [SOBREL2.1C1] Adult Day Health Revenue		(239,148.58)	(133,658.26)
Group : [S3L1.1C1]	Director of Nurses Salary		
Subgroup : None			
61-811-80	Nursing Admin Expense>Director>Wages	9,478.29	0.00

630100-63-10	Salaries - Director Of Nursing	93,148.59	0.00
630100.000	Salaries - Director Of Nursing	0.00	126,500.00
630100.300	Salaries - DON - Vac/Sick/Pers	0.00	4,323.13
630103-63-10	Salaries - DON - Vac/Sick/Pers	(2,700.37)	0.00
Subtotal : None		99,926.51	130,823.13
Total [S3L1.1C1]	Director of Nurses Salary	99,926.51	130,823.13

Group : [S3L1.7C1]	Registered Nurses Salaries		
Subgroup : None			
60-808-80	Nursing Expense>RN>Wages	54,533.39	0.00
60-808-81	Nursing Expense>RN>Overtime	22,609.89	0.00
60-808-83	Nursing Expense>RN>Shift Bonus Pay	18,635.50	0.00
60-808-90	Nursing Expense>RN>Sick/Vacation Pay	4,941.73	0.00
61-194-80	Nursing Admin Expense>Infection Control>Wages	7,714.29	0.00
630104-63-10	Salaries - Assistant Director Of Nursing	7,526.95	0.00
630106-63-10	Salaries - Infection Control	67,212.64	0.00
630106.000	Salaries - Infection Control	0.00	79,270.64
630106.300	Salaries - Infection Control Vac/Sick/Pers	0.00	1,969.65
630107-63-10	Salaries - Infection Control Vac/Sick/Pe	780.75	0.00
630130-63-10	Salaries - R.N.	835,584.52	0.00
630130.000	Salaries - R.N.	0.00	1,380,304.79
630130.300	Salaries - R.N. - Vac/Sick/Pers	0.00	43,408.83
630133-63-10	Salaries - R.N. - Vac/Sick/Pers	39,593.53	0.00
Subtotal : None		1,059,133.19	1,504,953.91
Total [S3L1.7C1]	Registered Nurses Salaries	1,059,133.19	1,504,953.91

Group : [S3L1.10C1]	Registered Nurses Purchased Service Per Diem		
Subgroup : None			
60-700-18	Nursing Expense>Contracted Service>RN	353,142.92	0.00
Subtotal : None		353,142.92	0.00
Total [S3L1.10C1]	Registered Nurses Purchased Service Per Diem	353,142.92	0.00

Group : [S3L1.11C1]	Registered Nurses Purchased Service Temporary Agency Staff		
Subgroup : None			
630310.000	Agency R.N.	0.00	93,673.56
Subtotal : None		0.00	93,673.56
Total [S3L1.11C1]	Registered Nurses Purchased Service Temporary	0.00	93,673.56

Group : [S3L1.12C1]	Licensed Practical Nurses Salary		
Subgroup : None			
60-805-80	Nursing Expense>LPN>Wages	62,649.33	0.00
60-805-81	Nursing Expense>LPN>Overtime	26,121.02	0.00
60-805-83	Nursing Expense>LPN>Shift Bonus Pay	12,542.16	0.00
60-805-90	Nursing Expense>LPN>Sick/Vacation Pay	4,260.85	0.00
630140-63-10	Salaries - L.P.N.	950,273.91	0.00
630140.000	Salaries - L.P.N.	0.00	1,332,606.18
630140.300	Salaries - L.P.N. - Vac/Sick/Pers	0.00	70,707.49
630141.000	Salaries - RN/LPN Orientation	0.00	24,003.24
630143-63-10	Salaries - L.P.N. - Vac/Sick/Pers	59,681.31	0.00
630145-63-10	Salaries - RN/LPN Orientation	7,883.00	0.00
Subtotal : None		1,123,411.58	1,427,316.91
Total [S3L1.12C1]	Licensed Practical Nurses Salary	1,123,411.58	1,427,316.91

Group : [S3L1.15C1]	Licensed Practical Nurses Purchased Service Per Diem		
Subgroup : None			
60-700-19	Nursing Expense>Contracted Service>LPN	166,097.28	0.00
Subtotal : None		166,097.28	0.00
Total [S3L1.15C1]	Licensed Practical Nurses Purchased Service P	166,097.28	0.00

Group : [S3L1.16C1]	Licensed Practical Nurses Purchased Service Temporary Agency Staff		
Subgroup : None			
630320.000	Agency L.P.N.	0.00	21,123.32
Subtotal : None		0.00	21,123.32
Total [S3L1.16C1]	Licensed Practical Nurses Purchased Service T	0.00	21,123.32

Group : [S3L1.17C1]	Certified Nurses Aides Salaries		
Subgroup : None			
60-801-80	Nursing Expense>CNA>Wages	111,056.57	0.00
60-801-81	Nursing Expense>CNA>Overtime	35,808.80	0.00
60-801-83	Nursing Expense>CNA>Shift Bonus Pay	12,579.95	0.00
60-801-90	Nursing Expense>CNA>Sick/Vacation Pay	2,054.13	0.00
630150-63-10	Salaries - C.N.A	1,376,985.88	0.00
630150.000	Salaries - C.N.A	0.00	1,934,960.74
630150.300	Salaries - C.N.A - Vac/Sick/Pers	0.00	117,635.07
630151.000	Salaries - C.N.A. Orientation	0.00	10,612.45
630153-63-10	Salaries - C.N.A - Vac/Sick/Pers	169,996.55	0.00

630155-63-10	Salaries - C.N.A. Orientation	11,564.24	0.00
Subtotal : None		1,720,046.12	2,063,208.26
Total [S3L1.17C1]	Certified Nurses Aides Salaries	1,720,046.12	2,063,208.26

Group : [S3L1.20C1] Certified Nurses Aides Purchased Service Per Diem

Subgroup : None			
60-700-20	Nursing Expense>Contracted Service>CNA	304,436.69	0.00
Subtotal : None		304,436.69	0.00
Total [S3L1.20C1]	Certified Nurses Aides Purchased Service Per Diem	304,436.69	0.00

Group : [S3L1.21C1] Certified Nurses Aides Purchased Service Temporary Agency Staff

Subgroup : None			
630330.000	Agency Aides	0.00	50,732.46
Subtotal : None		0.00	50,732.46
Total [S3L1.21C1]	Certified Nurses Aides Purchased Service Temporary Agency Staff	0.00	50,732.46

Group : [S3L2.1C1] Administration Salaries

Subgroup : [S3L2.1C1] Administrator Salaries			
730100-73-10	Salaries - Administrator	112,676.00	0.00
730100.000	Salaries - Administrator	0.00	140,181.49
80-811-80	Admin Expense>Director>Wages	13,883.67	0.00
80-811-83	Admin Expense>Director>Shift Bonus Pay	5,000.00	0.00
Subtotal [S3L2.1C1A] Administrator Salaries		131,559.67	140,181.49
Total [S3L2.1C1]	Administration Salaries	131,559.67	140,181.49

Group : [S3L2.7C1] Clerical Staff Salaries

Subgroup : None			
630110-63-10	Salaries - Scheduler	46,895.64	0.00
630110.000	Salaries - Scheduler	0.00	80,309.01
630110.300	Salaries - Scheduler-Vac/Sick/Pers	0.00	(1,986.75)
630111-63-10	Salaries - Scheduler-Vac/Sick/Pers	(65.46)	0.00
730110-73-10	Salaries - Business Office	204,330.26	0.00
730110.000	Salaries - Business Office	0.00	270,049.61
730110.300	Salaries - Business Office-Vac/Sick/Pers	0.00	2,845.51
730113-73-10	Salaries - Business Office-Vac/Sick/Pers	6,996.02	0.00
760150-78-10	Salaries - Admissions	103,873.30	0.00
760153-78-10	Salaries - Admissions - Vac/Sick/Pers	(8,709.20)	0.00
80-838-80	Admin Expense>Receptionist>Wages	3,638.79	0.00
80-838-90	Admin Expense>Receptionist>Sick/Vacation Pay	432.00	0.00
80-839-80	Admin Expense>Admissions>Wages	6,857.14	0.00
80-839-83	Admin Expense>Admissions>Shift Bonus Pay	314.29	0.00
80-840-80	Admin Expense>Business Office>Wages	8,753.24	0.00
80-840-84	Admin Expense>Business Office>Retro Pay/Adjust	135.93	0.00
80-840-90	Admin Expense>Business Office>Sick/Vacation Pay	2,187.26	0.00
80-841-80	Admin Expense>Human Resources>Wages	5,081.47	0.00
80-841-90	Admin Expense>Human Resources>Sick/Vacation	6,753.84	0.00
Subtotal : None		387,474.52	351,217.38
Total [S3L2.7C1]	Clerical Staff Salaries	387,474.52	351,217.38

Group : [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping Services

Subgroup : None			
730450-75-10	Services - Data Processing - N.H.	99,762.59	0.00
730450.000	Services - Data Processing - N.H.	0.00	126,316.80
80-230-00	Admin Expense>Data Processing	10,452.02	0.00
Subtotal : None		110,214.61	126,316.80
Total [S3L2.11C1]	Electronic Data Processing, Payroll & Bookkeeping Services	110,214.61	126,316.80

Group : [S3L2.12C1] Office Supplies

Subgroup : None			
730670-75-10	Office Supplies & Expense	30,345.60	0.00
730670.000	Office Supplies & Expense	0.00	44,685.30
80-183-00	Admin Expense>Supplies	1,776.84	0.00
80-209-00	Admin Expense>Postage	89.96	0.00
80-241-00	Admin Expense>IT Fees	2,044.74	0.00
80-244-00	Admin Expense>Bank Fees	7.11	0.00
Subtotal : None		34,264.25	44,685.30
Total [S3L2.12C1]	Office Supplies	34,264.25	44,685.30

Group : [S3L2.13C1] Telecommunications (e.g. Internet & Phone)

Subgroup : None			
730680-75-10	Telephone	7,476.16	0.00
730680.000	Telephone	0.00	9,198.95
80-231-00	Admin Expense>Telephone	1,462.95	0.00
Subtotal : None		8,939.11	9,198.95
Total [S3L2.13C1]	Telecommunications (e.g. Internet & Phone)	8,939.11	9,198.95

Group : [S3L2.15C1] Travel, Conventions & Meetings

Subgroup : None

80-236-00	Admin Expense>Travel	389.14	0.00
80-237-00	Admin Expense>Meals & Ent	10.69	0.00
Subtotal : None		399.83	0.00
Total [S3L2.15C1]	Travel, Conventions & Meetings	399.83	0.00

Group : [S3L2.16C1] Advertising: Help Wanted

Subgroup : None

730691-75-10	Advertising - Help Wanted	43,252.74	0.00
730691.000	Advertising - Help Wanted	0.00	92,507.16
80-249-00	Admin Expense>Recruiting	706.00	0.00
Subtotal : None		43,958.74	92,507.16
Total [S3L2.16C1]	Advertising: Help Wanted	43,958.74	92,507.16

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

Subgroup : None

730440-75-10	Accounting Fees	5,560.25	0.00
730440.000	Accounting Fees	0.00	27,286.00
Subtotal : None		5,560.25	27,286.00
Total [S3L2.19C1]	Accounting Services (not related to Appeals)	5,560.25	27,286.00

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

Subgroup : None

730530-75-10	Insurance - Other	106,394.67	0.00
730530.000	Insurance - Other	0.00	106,734.41
80-162-00	Admin Expense>Insurance - General Liability & Oth	23,629.88	0.00
Subtotal : None		130,024.55	106,734.41
Total [S3L2.20C1]	Insurance: Malpractice & General Liability	130,024.55	106,734.41

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

Subgroup : None

599020-59-10	Abandoned Project Costs	1,353,120.10	0.00
599030-59-10	HUD Fees	81,046.58	0.00
730461-75-10	Professional Fees	15,950.00	0.00
730461.000	Professional Fees	0.00	34,225.00
730575-75-10	Amortization - Organization Costs	18,677.77	0.00
730575.000	Amortization - Organization Costs	0.00	6,592.16
730580-75-10	Amortization - Intangibles	47,500.00	0.00
730580.000	Amortization - Intangibles	0.00	63,333.33
730900.000	Miscellaneous	0.00	40,741.71
80-240-00	Admin Expense>Professional Fees	600.00	0.00
80-246-00	Admin Expense>Donations/Charity	375.00	0.00
80-252-00	Admin Expense>Startup Costs	62,463.33	0.00
80-700-00	Admin Expense>Contracted Service	4,152.00	0.00
Subtotal : None		1,583,884.78	144,892.20
Total [S3L2.22C1]	Other A & G Expenses	1,583,884.78	144,892.20

Group : [S3L2B.1C1] Advertising Marketing

Subgroup : None

730510-75-10	Advertising	227.10	0.00
730692-75-10	Advertising - Promotional	9,080.93	0.00
730692.000	Advertising - Promotional	0.00	8,887.22
730822-75-10	Travel Expense - Marketing	276.97	0.00
730822.000	Travel Expense - Marketing	0.00	181.80
80-250-00	Admin Expense>Marketing & Advertising	2,714.28	0.00
Subtotal : None		12,299.28	9,069.02
Total [S3L2B.1C1]	Advertising Marketing	12,299.28	9,069.02

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

Subgroup : None

730870-75-10	Licenses - Fees/Dues	10,277.99	0.00
730870.000	Licenses - Fees/Dues	0.00	18,315.60
80-234-00	Admin Expense>Licenses	1,836.71	0.00
80-235-00	Admin Expense>Dues & Subscriptions	63.58	0.00
Subtotal : None		12,178.28	18,315.60
Total [S3L2B.2C1]	Licenses & Dues Not Patient Related to Resider	12,178.28	18,315.60

Group : [S3L2B.6C1] Legal: Other

Subgroup : None

730430-75-10	Legal Fees	53,456.14	0.00
730430.000	Legal Fees	0.00	52,283.01
Subtotal : None		53,456.14	52,283.01
Total [S3L2B.6C1]	Legal: Other	53,456.14	52,283.01

Group : [S3L2B.8C1] Management Company Fees

Subgroup : None

730160-73-10	Administrative Mgmt Services	(12,410.00)	0.00
730160.000	Administrative Mgmt Services	0.00	58,218.00
80-279-00	Admin Expense>Management Fee	54,628.00	0.00
Subtotal : None		42,218.00	58,218.00
Total [S3L2B.8C1]	Management Company Fees	42,218.00	58,218.00

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

Subgroup : None

80-242-00	Admin Expense>Fines & Penalties	25.59	0.00
Subtotal : None		25.59	0.00
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including Interest	25.59	0.00

Group : [S3L2B.14C1] Bad Debt Expenses

Subgroup : None

730540-75-10	Bad Debt Expense	153,568.64	0.00
730540.000	Bad Debt Expense	0.00	188,802.68
80-251-00	Admin Expense>Bad Debt	20,000.00	0.00
Subtotal : None		173,568.64	188,802.68
Total [S3L2B.14C1]	Bad Debt Expenses	173,568.64	188,802.68

Group : [S3L2B.15C1] User Fee Assessment

Subgroup : None

730630-75-10	Medicaid User Fee Assessment	632,499.28	0.00
730630.000	Medicaid User Fee Assessment	0.00	796,613.94
80-142-00	Admin Expense>User Fee	70,173.33	0.00
Subtotal : None		702,672.61	796,613.94
Total [S3L2B.15C1]	User Fee Assessment	702,672.61	796,613.94

Group : [S3L2B.16C1] Other Non Allowable A&G Expenses

Subgroup : [S3L2B.16C1] Interest, Late Pyments & Penalty

94-000-00	Interest Expense	6,806.94	0.00
Subtotal [S3L2B.16C1]	Interest, Late Pyments & Penalty	6,806.94	0.00
Total [S3L2B.16C1]	Other Non Allowable A&G Expenses	6,806.94	0.00

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

Subgroup : None

61-824-80	Nursing Admin Expense>Staff Devel Director>Wag	9,953.60	0.00
61-824-81	Nursing Admin Expense>Staff Devel Director>Over	3,375.01	0.00
61-824-83	Nursing Admin Expense>Staff Devel Director>Shift	2,350.00	0.00
61-824-90	Nursing Admin Expense>Staff Devel Director>Sick/	1,326.40	0.00
630115-63-10	Salaries - SDC	9,936.38	0.00
630115.000	Salaries - SDC	0.00	10,737.70
Subtotal : None		26,941.39	10,737.70
Total [S3L3.1C1]	Staff Development Coordinator Salaries	26,941.39	10,737.70

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

Subgroup : None

720100-72-10	Salaries - Plant Maintenance	111,337.70	0.00
720100.000	Salaries - Plant Maintenance	0.00	148,866.73
720100.300	Salaries - Plant Maint - Vac/Sick/Pers	0.00	(6.89)
720103-72-10	Salaries - Plant Maint - Vac/Sick/Pers	7,890.94	0.00
75-829-80	Maintenance Expense>Staff>Wages	10,570.29	0.00
75-829-81	Maintenance Expense>Staff>Overtime	888.36	0.00
Subtotal : None		130,687.29	148,859.84
Total [S3L3.5C1]	Plant Operations: Salaries	130,687.29	148,859.84

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

Subgroup : None

720850-72-10	Purchased Services - Plant	80,090.13	0.00
720850.000	Purchased Services - Plant	0.00	80,354.52
Subtotal : None		80,090.13	80,354.52
Total [S3L3.8C1]	Plant Operations: Purchased Service	80,090.13	80,354.52

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

Subgroup : None

720670-72-10	Supplies & Expense - Plant	25,475.30	0.00
720670.000	Supplies & Expense - Plant	0.00	37,705.04
720730-72-10	Repair & Maintenance	49,629.33	0.00
75-183-00	Maintenance Expense>Supplies	802.99	0.00
75-207-00	Maintenance Expense>Repairs & Maint	3,358.93	0.00
75-220-00	Maintenance Expense>Fire Drill	260.65	0.00
Subtotal : None		79,527.20	37,705.04
Total [S3L3.9C1]	Plant Operations: Supplies & Expenses	79,527.20	37,705.04

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

Subgroup : None

720510-72-10	Utilities - Gas	66,028.11	0.00
720510.000	Utilities - Gas	0.00	81,745.50
720520-72-10	Utilities - Electricity	121,214.26	0.00
720520.000	Utilities - Electricity	0.00	138,686.59
720530-72-10	Utilities - Water/Sewer	66,874.07	0.00
720530.000	Utilities - Water/Sewer	0.00	83,263.54
720535-72-10	Utilities - Oil/Fuel	729.51	0.00
720535.000	Utilities - Oil/Fuel	0.00	594.28
720540.000	Utilities - Cable	0.00	11,817.75
76-227-00	Utility Expense>Gas	3,671.11	0.00
76-228-00	Utility Expense>Electric	10,153.47	0.00
76-229-00	Utility Expense>Water/Sewer	5,002.02	0.00
Subtotal : None		273,672.55	316,107.66
Total [S3L3.10C1]	Plant Operatins: Utilities	273,672.55	316,107.66

Group : [S3L3.11C1] Plant Operatins: Repairs

Subgroup : None

720730.000	Repair & Maintenance	0.00	42,087.08
Subtotal : None		0.00	42,087.08
Total [S3L3.11C1]	Plant Operatins: Repairs	0.00	42,087.08

Group : [S3L3.13C1] Dietician: Salaries

Subgroup : None

690105-69-10	Salaries - Dietician	36,997.52	0.00
690105.000	Salaries - Dietician	0.00	60,099.36
Subtotal : None		36,997.52	60,099.36
Total [S3L3.13C1]	Dietician: Salaries	36,997.52	60,099.36

Group : [S3L3.16C1] Dietician: Purchased Service

Subgroup : None

690200-69-10	Dietary Consultant	1,056.25	0.00
690200.000	Dietary Consultant	0.00	12,755.00
Subtotal : None		1,056.25	12,755.00
Total [S3L3.16C1]	Dietician: Purchased Service	1,056.25	12,755.00

Group : [S3L3.18C1] Dietary: Salaries

Subgroup : None

690100-69-10	Salaries - Dietary	352,961.69	0.00
690100.000	Salaries - Dietary	0.00	420,381.74
690100.300	Salaries - Dietary - Vac/Sick/Pers	0.00	38,467.35
690103-69-10	Salaries - Dietary - Vac/Sick/Pers	42,546.61	0.00
70-831-80	Dietary Expense>Aide>Wages	44,212.01	0.00
70-831-81	Dietary Expense>Aide>Overtime	226.75	0.00
70-831-90	Dietary Expense>Aide>Sick/Vacation Pay	1,253.59	0.00
Subtotal : None		441,200.65	458,849.09
Total [S3L3.18C1]	Dietary: Salaries	441,200.65	458,849.09

Group : [S3L3.21C1] Dietary: Food

Subgroup : None

690680-69-10	Food Nutritional Therapy	21,178.18	0.00
690680.000	Food Nutritional Therapy	0.00	30,502.96
690690-69-10	Raw Food	237,651.05	0.00
690690.000	Raw Food	0.00	279,212.26
70-178-00	Dietary Expense>Food	14,668.92	0.00
Subtotal : None		273,498.15	309,715.22
Total [S3L3.21C1]	Dietary: Food	273,498.15	309,715.22

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

Subgroup : None

690670-69-10	Supplies & Expense - Dietary	28,802.93	0.00
690670.000	Supplies & Expense - Dietary	0.00	33,710.50
70-183-00	Dietary Expense>Supplies	1,658.64	0.00
Subtotal : None		30,461.57	33,710.50
Total [S3L3.23C1]	Dietary: Supplies & Expenses	30,461.57	33,710.50

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

Subgroup : [S3L3.24C1] Housekeeping Salries

710100-71-10	Salaries - Housekeeping	178,611.26	0.00
710100.000	Salaries - Housekeeping	0.00	221,030.25
710100.300	Salaries - Housekeeping - Vac/Sick/Pers	0.00	19,792.32
710103-71-10	Salaries - Housekeeping - Vac/Sick/Pers	13,444.43	0.00
72-831-80	Housekeeping Expense>Aide>Wages	16,932.11	0.00
72-831-81	Housekeeping Expense>Aide>Overtime	549.21	0.00

72-831-90	Housekeeping Expense>Aide>Sick/Vacation Pay	1,626.18	0.00
Subtotal [S3L3.24C1]Housekeeping Salries		211,163.19	240,822.57
Subgroup : [S3L3.24C]Laundry Salaries			
700100-70-10	Salaries - Laundry	113,755.81	0.00
700100.000	Salaries - Laundry	0.00	140,496.22
700100.300	Salaries - Laundry - Vac/Sick/Pers	0.00	12,962.38
700103-70-10	Salaries - Laundry - Vac/Sick/Pers	12,043.54	0.00
73-831-80	Laundry Expense>Aide>Wages	11,173.48	0.00
73-831-81	Laundry Expense>Aide>Overtime	871.18	0.00
73-831-90	Laundry Expense>Aide>Sick/Vacation Pay	934.38	0.00
Subtotal [S3L3.24C1E]Laundry Salaries		138,778.39	153,458.60
Total [S3L3.24C1] Housekeeping / Laundry: Salaries		349,941.58	394,281.17
Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense			
Subgroup : [S3L3.28C]Housekeeping Supplies & Expenses			
710670-71-10	Supplies & Expense - Housekeeping	27,723.70	0.00
710670.000	Supplies & Expense - Housekeeping	0.00	66,369.03
72-183-00	Housekeeping Expense>Supplies	1,422.74	0.00
Subtotal [S3L3.28C1A]Housekeeping Supplies & Expenses		29,146.44	66,369.03
Subgroup : [S3L3.28C]Laundry Supplies & Expense			
700670-70-10	Supplies & Expense - Laundry	4,704.99	0.00
700670.000	Supplies & Expense - Laundry	0.00	10,383.38
Subtotal [S3L3.28C1E]Laundry Supplies & Expense		4,704.99	10,383.38
Total [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense		33,851.43	76,752.41
Group : [S3L3.29C1] Housekeepong / Laundry: Linen & Bedding			
Subgroup : None			
700690-70-10	Linen & Bedding	4,249.23	0.00
700690.000	Linen & Bedding	0.00	3,792.30
Subtotal : None		4,249.23	3,792.30
Total [S3L3.29C1] Housekeepong / Laundry: Linen & Bedding		4,249.23	3,792.30
Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries			
Subgroup : None			
61-818-80	Nursing Admin Expense>Medical Records>Wages	2,098.01	0.00
61-818-81	Nursing Admin Expense>Medical Records>Overtim	51.41	0.00
61-818-90	Nursing Admin Expense>Medical Records>Sick/Va	357.85	0.00
760100-76-10	Salaries - Medical Records	44,458.37	0.00
760100.000	Salaries - Medical Records	0.00	83,444.02
760100.300	Salaries - Med Records - Vac/Sick/Pers	0.00	2,489.88
760103-76-10	Salaries - Med Records - Vac/Sick/Pers	283.73	0.00
Subtotal : None		47,249.37	85,933.90
Total [S3L3.36C1] Unit Clerks & Medical Records: Salaries		47,249.37	85,933.90
Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries			
Subgroup : [S3L3.40C]MMQ Salaries			
630120-63-10	Salaries - MMQ	62,652.00	0.00
630120.000	Salaries - MMQ	0.00	66,986.13
630120.300	Salaries - MMQ-Vac/Sick/Pers	0.00	6,549.60
630121-63-10	Salaries - MMQ-Vac/Sick/Pers	(1,917.17)	0.00
Subtotal [S3L3.40C1A]MMQ Salaries		60,734.83	73,535.73
Subgroup : [S3L3.40C]MDS Salaries			
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	18,797.45	0.00
61-817-90	Nursing Admin Expense>MDS / RNAC>Sick/Vacati	459.12	0.00
630125-63-10	Salaries - MDS	200,670.14	0.00
630125.000	Salaries - MDS	0.00	258,859.46
630125.300	Salaries - MDS - Vac/Sick/Pers	0.00	4,603.34
630126-63-10	Salaries - MDS - Vac/Sick/Pers	3,348.21	0.00
Subtotal [S3L3.40C1E]MDS Salaries		223,274.92	263,462.80
Total [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation		284,009.75	336,998.53
Group : [S3L3.48C1] Social Service Worker: Salaries			
Subgroup : None			
620100-62-10	Salaries - Social Services	54,157.87	0.00
620100.000	Salaries - Social Services	0.00	186,036.86
620100.300	Salaries - Social Service - Vac/Sick/Pers	0.00	(1,133.68)
620103-62-10	Salaries - Social Service - Vac/Sick/Per	5,060.21	0.00
69-830-80	Social Services Expense>Assistant>Wages	6,577.26	0.00
69-830-81	Social Services Expense>Assistant>Overtime	266.76	0.00
69-830-90	Social Services Expense>Assistant>Sick/Vacation	197.60	0.00

760150.000	Salaries - Admissions	0.00	97,325.80
760150.300	Salaries - Admissions - Vac/Sick/Pers	0.00	5,014.72
Subtotal : None		66,259.70	287,243.70
Total [S3L3.48C1] Social Service Worker: Salaries		66,259.70	287,243.70

Group : [S3L3.56C1] Indirect Restorative Therapy: Salaries
Subgroup : None

800109-80-10	Salaries - PT Indirect	41,489.80	0.00
800109.000	Salaries - PT Indirect	0.00	65,755.74
800119-80-10	Salaries - PTA Indirect	51,546.11	0.00
800119.000	Salaries - PTA Indirect	0.00	109,160.37
810109-81-10	Salaries -OT Indirect	23,003.87	0.00
810109.000	Salaries - OT Indirect	0.00	33,555.99
810119-81-10	Salaries -COTA Indirect	38,186.20	0.00
810119.000	Salaries - COTA Indirect	0.00	31,519.47
820109-82-10	Salaries - ST Indirect	19,642.09	0.00
820109.000	Salaries - ST Indirect	0.00	28,309.12
Subtotal : None		173,868.07	268,300.69
Total [S3L3.56C1] Indirect Restorative Therapy: Salaries		173,868.07	268,300.69

Group : [S3L3.59C1] Indirect Restorative Therapy: Consultants
Subgroup : None

800951	Rehab Consultant	0.00	4,180.00
870109-87-10	Physical Therapy - Indirect	498.75	0.00
870209-87-10	Occup. Therapy - Indirect	2,481.57	0.00
870309-87-10	Speech Therapy - Indirect	157.95	0.00
Subtotal : None		3,138.27	4,180.00
Total [S3L3.59C1] Indirect Restorative Therapy: Consultants		3,138.27	4,180.00

Group : [S3L3.60C1] Direct Restorative Therapy: Salaries
Subgroup : None

65-829-80	PT Expense>Staff>Wages	22,720.16	0.00
65-829-81	PT Expense>Staff>Overtime	122.03	0.00
65-829-90	PT Expense>Staff>Sick/Vacation Pay	3,792.86	0.00
66-829-80	OT Expense>Staff>Wages	19,809.64	0.00
66-829-81	OT Expense>Staff>Overtime	60.00	0.00
66-829-90	OT Expense>Staff>Sick/Vacation Pay	91.43	0.00
67-829-80	ST Expense>Staff>Wages	7,939.61	0.00
67-829-81	ST Expense>Staff>Overtime	1,139.31	0.00
67-829-90	ST Expense>Staff>Sick/Vacation Pay	153.00	0.00
800100-80-10	Salaries - PT Part A	62,103.09	0.00
800100.000	Salaries - PT Part A	0.00	75,035.29
800100.300	Salaries - PT Vac/Sick/Personal	0.00	31,196.05
800101-80-10	Salaries - PT Part B	46,937.42	0.00
800101.000	Salaries - PT Part B	0.00	82,308.08
800102-80-10	Salaries - PT HMO	35,630.80	0.00
800102.000	Salaries - PT HMO	0.00	47,535.91
800103-80-10	Salaries - PT Medicaid	10,236.78	0.00
800103.000	Salaries - PT Medicaid	0.00	14,360.01
800104-80-10	Salaries - PT HMO Part B	1,193.52	0.00
800104.000	Salaries - PT HMO Part B	0.00	15,684.42
800105-80-10	Salaries - PT Vac/Sick/Personal	23,375.72	0.00
800110-80-10	Salaries - PTA Part A	31,755.90	0.00
800110.000	Salaries - PTA Part A	0.00	33,219.33
800111-80-10	Salaries - PTA Part B	24,837.88	0.00
800111.000	Salaries - PTA Part B	0.00	34,650.85
800112-80-10	Salaries - PTA HMO	18,714.07	0.00
800112.000	Salaries - PTA HMO	0.00	21,237.54
800113-80-10	Salaries - PTA Medicaid	5,225.81	0.00
800113.000	Salaries - PTA Medicaid	0.00	5,714.99
800114-80-10	Salaries - PTA HMO Part B	600.76	0.00
800114.000	Salaries - PTA HMO Part B	0.00	6,342.93
800150-80-10	Salaries - PTA Vaca/Sick/Personal	14,070.98	0.00
800150.000	Salaries - PTA Vaca/Sick/Personal	0.00	29,982.63
810100-81-10	Salaries - OT Part A	27,085.01	0.00
810100.000	Salaries - OT Part A	0.00	35,761.51
810100.300	Salaries - OT Vaca/Sick/Personal	0.00	9,371.10
810101-81-10	Salaries -OT Part B	21,374.61	0.00
810101.000	Salaries - OT Part B	0.00	37,643.87
810102-81-10	Salaries - OT HMO	16,507.33	0.00
810102.000	Salaries - OT HMO	0.00	21,589.81
810103-81-10	Salaries - OT Medicaid	4,498.97	0.00
810103.000	Salaries - OT Medicaid	0.00	6,179.99
810104-81-10	Salaries - OT HMO Part B	692.84	0.00
810104.000	Salaries - OT HMO Part B	0.00	7,107.17
810105-81-10	Salaries - OT Vaca/Sick/Personal	8,643.33	0.00

810110-81-10	Salaries - COTA Part A	28,204.99	0.00
810110.000	Salaries - COTA Part A	0.00	37,507.42
810111-81-10	Salaries - COTA Part B	20,265.43	0.00
810111.000	Salaries - COTA Part B	0.00	40,277.16
810112-81-10	Salaries - COTA HMO	15,389.33	0.00
810112.000	Salaries - COTA HMO	0.00	23,315.59
810113-81-10	Salaries - COTA Medicaid	4,676.97	0.00
810113.000	Salaries - COTA Medicaid	0.00	6,681.63
810114-81-10	Salaries - COTA HMO Part B	419.88	0.00
810114.000	Salaries - COTA HMO Part B	0.00	7,719.84
810150-81-10	Salaries - COTA Vaca/Sick/Personal	14,704.68	0.00
810150.000	Salaries - COTA Vaca/Sick/Personal	0.00	14,133.23
820100-82-10	Salaries - ST Part A	34,949.62	0.00
820100.000	Salaries - ST Part A	0.00	35,586.80
820101-82-10	Salaries -ST Part B	26,214.75	0.00
820101.000	Salaries - ST Part B	0.00	39,189.31
820102-82-10	Salaries - ST HMO	19,775.59	0.00
820102.000	Salaries - ST HMO	0.00	21,779.38
820103-82-10	Salaries - ST Medicaid	5,749.25	0.00
820103.000	Salaries - ST Medicaid	0.00	6,712.20
820104-82-10	Salaries - ST HMO Part B	603.21	0.00
820104.000	Salaries - ST HMO Part B	0.00	7,408.98
820150-82-10	Salaries - ST Vaca/Sick/Personal	8,552.55	0.00
820150.000	Salaries - ST Vaca/Sick/Personal	0.00	10,960.14
Subtotal : None		588,819.11	766,193.16
Total [S3L3.60C1] Direct Restorative Therapy: Salaries		588,819.11	766,193.16

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

Subgroup : None			
68-700-00	Therapy Expense>Contracted Service	6,300.00	0.00
870101-87-10	Physical Therapy - Part A	1,558.05	0.00
870101.000	Physical Therapy - Part A	0.00	7,626.12
870102.000	Physical Therapy - Medicaid	0.00	(4,180.00)
870109.000	Physical Therapy - Indirect	0.00	2,458.01
870201-87-10	Occup. Therapy - Part A	6,801.21	0.00
870201.000	Occup. Therapy - Part A	0.00	3,366.09
870209.000	Occup. Therapy - Indirect	0.00	1,230.84
870301-87-10	Speech Therapy - Part A	263.25	0.00
870301.000	Speech Therapy - Part A	0.00	1,178.64
870309.000	Speech Therapy - Indirect	0.00	491.40
880801-88-10	Durable Med. Equip. - Part A	5,475.10	0.00
Subtotal : None		20,397.61	12,171.10
Total [S3L3.62C1] Direct Restorative Therapy: Consultants		20,397.61	12,171.10

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

Subgroup : None			
610100-61-10	Salaries - Activities	92,578.19	0.00
610100.000	Salaries - Activities	0.00	103,144.88
610100.300	Salaries - Activities - Vac/Sick/Pers	0.00	10,279.53
610103-61-10	Salaries - Activities - Vac/Sick/Pers	9,704.26	0.00
71-831-80	Activity Expense>Aide>Wages	10,256.00	0.00
71-831-81	Activity Expense>Aide>Overtime	168.00	0.00
71-831-83	Activity Expense>Aide>Shift Bonus Pay	286.66	0.00
71-831-90	Activity Expense>Aide>Sick/Vacation Pay	275.52	0.00
Subtotal : None		113,268.63	113,424.41
Total [S3L3.64C1] Recreational Therapy/Activities: Salaries		113,268.63	113,424.41

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

Subgroup : None			
720540-72-10	Utilities - Cable	9,989.82	0.00
80-232-00	Admin Expense>Cable TV	1,114.14	0.00
Subtotal : None		11,103.96	0.00
Total [S3L3.67C1] Recreational Therapy/Activities: Purchased Ser		11,103.96	0.00

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

Subgroup : None			
610650-61-10	Supplies & Expense Activities	30,125.06	0.00
610650.000	Supplies & Expense Activities	0.00	26,139.60
71-183-00	Activity Expense>Supplies	2,079.32	0.00
Subtotal : None		32,204.38	26,139.60
Total [S3L3.68C1] Recreational Therapy/Activities: Supplies & Exp		32,204.38	26,139.60

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

Subgroup : None			
730531-75-10	Insurance - Motor Vehicles	1,119.76	0.00
730531.000	Insurance - Motor Vehicles	0.00	1,493.00

Subtotal : None		1,119.76	1,493.00
Total [S3L3.78C1]	Travel: Motor Vehicle Expense	1,119.76	1,493.00

Group : [S3L3.80C1] Variable Job Related Education

Subgroup : None			
730830-75-10	Education And Training	3,050.00	0.00
730830.000	Education And Training	0.00	25.00
Subtotal : None		3,050.00	25.00
Total [S3L3.80C1]	Variable Job Related Education	3,050.00	25.00

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

Subgroup : None			
770050-79-10	Medical Director	18,000.00	0.00
770050.000	Medical Director	0.00	24,000.00
Subtotal : None		18,000.00	24,000.00
Total [S3L3.82C1]	Physician Services: Medical Director	18,000.00	24,000.00

Group : [S3L3.87C1] Legend Drugs

Subgroup : None			
57-000-00	Oxygen Expense	284.90	0.00
60-211-00	Nursing Expense>Clinical Services	1,473.45	0.00
68-111-00	Therapy Expense>Medicaid	150.98	0.00
880101-88-10	Pharmacy - Part A	128,046.70	0.00
880101.000	Pharmacy - Part A	0.00	124,886.09
880102-88-10	Pharmacy - Other & Hospice	72,578.79	0.00
880102.000	Pharmacy - Other & Hospice	0.00	77,833.48
880103-88-10	Pharmacy - Medicaid	18,441.14	0.00
880103.000	Pharmacy - Medicaid	0.00	19,833.97
880201-88-10	Laboratory - Part A	10,694.57	0.00
880201.000	Laboratory - Part A	0.00	22,251.41
880203-88-10	Laboratory - Other	4,083.44	0.00
880203.000	Laboratory - Other	0.00	10,958.09
880301-88-10	X - Ray - Part A	4,208.46	0.00
880301.000	X - Ray - Part A	0.00	5,858.64
880303.000	X - Ray - Other	0.00	2,442.90
880401-88-10	Oxygen Rental - Part A	9,341.01	0.00
880401.000	Oxygen Rental - Part A	0.00	6,717.64
880402-88-10	Oxygen Rental - Medicaid	2,424.96	0.00
880402.000	Oxygen Rental - Medicaid	0.00	5,103.36
880501-88-10	IV Therapy - Part A	525.00	0.00
880501.000	IV Therapy - Part A	0.00	15,492.28
880503-88-10	IV Therapy - Other	395.00	0.00
880503.000	IV Therapy - Other	0.00	8,158.50
880507-88-10	IV Therapy - Medicaid	1,515.00	0.00
880602-88-10	Nutritional Therapy - Medicaid	5,705.87	0.00
880602.000	Nutritional Therapy - Medicaid	0.00	3,641.71
880901-88-10	Ambulance - Part A	553.78	0.00
880901.000	Ambulance - Part A	0.00	3,718.36
Subtotal : None		260,423.05	306,896.43
Total [S3L3.87C1]	Legend Drugs	260,423.05	306,896.43

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

Subgroup : None			
60-183-00	Nursing Expense>Supplies (Allowable)	4,747.15	0.00
60-185-00	Nursing Expense>Incontinence Supplies	1,142.20	0.00
640100-67-10	Nursing Expense	36,461.50	0.00
640100.000	Nursing Expense	0.00	32,235.88
640110-67-10	Medical Supplies Expense	145,248.12	0.00
640110.000	Medical Supplies Expense	0.00	193,285.72
65-183-00	PT Expense>Supplies	562.75	0.00
68-178-00	Therapy Expense>Food	589.85	0.00
700695-70-10	Incontinent Supplies	31,961.25	0.00
700695.000	Incontinent Supplies	0.00	31,914.54
800670-80-10	PT - Supplies	11,309.55	0.00
800670.000	PT - Supplies	0.00	27,127.41
Subtotal : None		232,022.37	284,563.55
Total [S3L3.89C1]	House Supplies Not Resold	232,022.37	284,563.55

Group : [S3L3.90C1] House Supplies Resold to Private Residents

Subgroup : None			
880801.000	Durable Med. Equip. - Part A	0.00	12,542.69
880803-88-10	Durable Med. Equip - Other	8,324.14	0.00
880803.000	Durable Med. Equip - Other	0.00	7,595.22
880805-88-10	Durable Med. Equipment - Medicaid	10,875.31	0.00
880805.000	Durable Med. Equipment - Medicaid	0.00	25,842.51
Subtotal : None		19,199.45	45,980.42

Total [S3L3.90C1]	House Supplies Resold to Private Residents	19,199.45	45,980.42
Group : [S3L3.92C1] Pharmacy Consultant			
Subgroup : None			
640200-67-10	Pharmacy Consultant	9,854.24	0.00
640200.000	Pharmacy Consultant	0.00	8,470.00
Subtotal : None		9,854.24	8,470.00
Total [S3L3.92C1]	Pharmacy Consultant	9,854.24	8,470.00
Group : [S3L4.1C1] Depreciaton			
Subgroup : [S3L4.1C] Building Depreciation			
730555.000	Depreciation - Building	0.00	37,500.00
Subtotal [S3L4.1C1A] Building Depreciation		0.00	37,500.00
Subgroup : [S3L4.1C] Improvements Depreciation			
730550.000	Depreciation - Improvements	0.00	62,218.09
Subtotal [S3L4.1C1B] Improvements Depreciation		0.00	62,218.09
Subgroup : [S3L4.1C] Equipment Depreciation			
730560.000	Depreciation - Equipment	0.00	45,925.48
730563.000	Deprecation - Computers	0.00	4,244.03
Subtotal [S3L4.1C1C] Equipment Depreciation		0.00	50,169.51
Total [S3L4.1C1]	Depreciaton	0.00	149,887.60
Group : [S3L4.2C1] Long Term Interest Expense SNF-CR			
Subgroup : None			
730600.000	Interest Expense	0.00	95,394.52
Subtotal : None		0.00	95,394.52
Total [S3L4.2C1]	Long Term Interest Expense SNF-CR	0.00	95,394.52
Group : [S3L4.6C1] Building Insurance Expense-SNF-CR			
Subgroup : None			
730533-75-10	Insurance - Bldg & Equipment	21,264.01	0.00
730533.000	Insurance - Bldg & Equipment	0.00	25,758.92
Subtotal : None		21,264.01	25,758.92
Total [S3L4.6C1]	Building Insurance Expense-SNF-CR	21,264.01	25,758.92
Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR			
Subgroup : None			
730610-75-10	Real Estate Taxes	107,231.67	0.00
730610.000	Real Estate Taxes	0.00	112,270.50
91-161-00	Property Expense>RE Taxes	11,815.57	0.00
Subtotal : None		119,047.24	112,270.50
Total [S3L4.8C1]	Real Estate Tax Expense-SNF-CR	119,047.24	112,270.50
Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR			
Subgroup : None			
55-000-00	Nursing Rental Expense	1,111.42	0.00
730550-75-10	Depreciation - Improvements	54,365.98	0.00
730555-75-10	Depreciation - Building	28,125.00	0.00
730560-75-10	Depreciation - Equipment	44,626.18	0.00
730563-75-10	Deprecation - Computers	4,399.13	0.00
730600-75-10	Interest Expense	75,812.44	0.00
730740-75-10	Lease Office Equipment	19,490.21	0.00
730740.000	Lease Office Equipment	0.00	25,095.69
80-208-00	Admin Expense>Equip-Rental	3,321.18	0.00
Subtotal : None		231,251.54	25,095.69
Total [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR	231,251.54	25,095.69
Group : [S3L4.14C1] Real Poperty Rent Expense-SNF-CR			
Subgroup : None			
91-121-00	Property Expense>Rent	100,000.00	0.00
Subtotal : None		100,000.00	0.00
Total [S3L4.14C1]	Real Poperty Rent Expense-SNF-CR	100,000.00	0.00
Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
60-882-00	Nursing Expense>Health Insurance	12,909.92	0.00
61-882-00	Nursing Admin Expense>Health Insurance	1,964.30	0.00
68-882-00	Therapy Expense>Health Insurance	1,959.62	0.00
69-882-00	Social Services Expense>Health Insurance	247.17	0.00
70-882-00	Dietary Expense>Health Insurance	1,603.85	0.00
71-882-00	Activity Expense>Health Insurance	385.63	0.00
730300-74-10	Group Health Insurance	201,701.56	0.00
730300.000	Group Health Insurance	0.00	476,379.00

730300.999	Group Health Ins - EE Deductions	0.00	(170,430.60)
730320-74-10	Group Dental Insurance	10,804.12	0.00
730320.000	Group Dental Insurance	0.00	24,266.00
730320.999	Group Dental Ins - EE Deductions	0.00	(9,738.00)
74-882-00	Housekeeping & Laundry Expense>Health Insurance	1,126.27	0.00
75-882-00	Maintenance Expense>Health Insurance	402.21	0.00
80-882-00	Admin Expense>Health Insurance	1,861.67	0.00
Subtotal : None		234,966.32	320,476.40
Total [CLA-53.01]	LA-Group Health/Life	234,966.32	320,476.40

Group : [CLA-53.03] LA-Employee Benefits

Subgroup : None			
4333	EMPLOYEE BENEFITS - OTHER	0.00	(602.00)
60-883-00	Nursing Expense>Other Benefits	2,134.12	0.00
730290-74-10	Employee Benefits - Other	19,787.74	0.00
730290.000	Employee Benefits - Other	0.00	32,137.56
85-100-00	Employee Benefits Expense>Miscellaneous	898.85	0.00
Subtotal : None		22,820.71	31,535.56
Total [CLA-53.03]	LA-Employee Benefits	22,820.71	31,535.56

Group : [CLA-53.04] LA-Payroll Taxes

Subgroup : None			
60-880-00	Nursing Expense>Payroll Taxes	27,600.12	0.00
61-880-00	Nursing Admin Expense>Payroll Taxes	4,396.42	0.00
68-880-00	Therapy Expense>Payroll Taxes	4,335.52	0.00
69-880-00	Social Services Expense>Payroll Taxes	562.35	0.00
70-880-00	Dietary Expense>Payroll Taxes	3,683.75	0.00
71-880-00	Activity Expense>Payroll Taxes	816.00	0.00
730200-74-10	Payroll Taxes	490,080.88	0.00
730200.000	Payroll Taxes	0.00	729,137.80
730280.000	Unemployment Benefit	0.00	1,161.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	2,502.66	0.00
75-880-00	Maintenance Expense>Payroll Taxes	864.51	0.00
80-880-00	Admin Expense>Payroll Taxes	4,803.73	0.00
Subtotal : None		539,645.94	730,298.80
Total [CLA-53.04]	LA-Payroll Taxes	539,645.94	730,298.80

Group : [CLA-53.05] LA-Workers Comp

Subgroup : None			
60-881-00	Nursing Expense>Workers Comp	5,600.87	0.00
61-881-00	Nursing Admin Expense>Workers Comp	852.20	0.00
68-881-00	Therapy Expense>Workers Comp	850.17	0.00
69-881-00	Social Services Expense>Workers Comp	107.23	0.00
70-881-00	Dietary Expense>Workers Comp	695.82	0.00
71-881-00	Activity Expense>Workers Comp	167.30	0.00
730250-74-10	Workers Compensation Insurance	81,765.32	0.00
730250.000	Workers Compensation Insurance	0.00	133,959.58
74-881-00	Housekeeping & Laundry Expense>Workers Comp	488.62	0.00
75-881-00	Maintenance Expense>Workers Comp	174.50	0.00
80-881-00	Admin Expense>Workers Comp	807.67	0.00
Subtotal : None		91,509.70	133,959.58
Total [CLA-53.05]	LA-Workers Comp	91,509.70	133,959.58

Group : [SOBREL3.1] Adult Day Health Expenses

Subgroup : None			
4591	Building Insurance - ADH	0.00	1,262.00
650100.000	Salary - Administrator - ADC	0.00	4,336.00
650110.000	Admin Mgmt Service - ADC	0.00	1,801.00
650150-65-10	Transportation - ADC	68,981.22	0.00
650150.000	Transportation - ADC	0.00	39,078.75
650160-65-10	Licenses - Fees/Dues -ADC	1,876.00	0.00
650160.000	Licenses - Fees/Dues - ADC	0.00	2,500.00
650320-65-10	Payroll Taxes - ADC	14,909.13	0.00
650320.000	Payroll Taxes - ADC	0.00	12,090.16
650340.000	Group Health Insurance - ADC	0.00	5,904.00
650350.000	General Insurance - ADC	0.00	3,301.00
650355-65-10	Workers Comp Insurance - ADC	2,901.62	0.00
650355.000	Workers Comp Insurance - ADC	0.00	2,500.23
650370.000	Interest HUD - ADC	0.00	4,673.00
650400-65-10	Salaries - Director ADC	44,600.80	0.00
650400.000	Salaries - RN - ADC	0.00	39,189.98
650400.300	Salaries - RN ADC - Vac/Sick/Pers	0.00	2,915.53
650403-65-10	Salaries - Director ADC - Vac/Sick/Pers	4,713.06	0.00
650405-65-10	Salaries - LPN ADC	4,257.37	0.00
650405.000	Salaries - LPN ADC	0.00	4,979.64
650410-65-10	Salaries - CNA ADC	26,030.00	0.00

650410.000	Salaries - CNA - ADC	0.00	17,403.44
650410.300	Salaries - CNA ADC - Vac/Sick/Pers	0.00	2,529.79
650411-65-10	Salaries - CNA ADC - Vac/Sick/Pers	3,109.26	0.00
650500-65-10	Salaries - Social Service ADC	66,165.60	0.00
650500.000	Salaries - Social Service - ADC	0.00	47,267.20
650500.300	Salaries - SS ADC - Vac/Sick/Pers	0.00	2,036.53
650503-65-10	Salaries - SS ADC - Vac/Sick/Pers	3,673.93	0.00
650600-65-10	Salaries - Activities ADC	20,616.00	0.00
650600.000	Salaries - Activities - ADC	0.00	15,228.00
650600.300	Salaries - Activities ADC - Vac/Sick/Pers	0.00	636.00
650601.000	Supplies - Activities ADC	0.00	996.02
650603-65-10	Salaries - Activities ADC - Vac/Sick/Per	1,546.40	0.00
650820.000	Salaries - Plant - ADC	0.00	5,144.00
650821.000	Plant Purch Services - ADC	0.00	3,936.00
650822.000	Plant Supplies/Repairs - ADC	0.00	3,909.00
650823.000	Utilities - Elec/Water - ADC	0.00	10,923.00
650830-65-10	Salaries - Dietary - ADC	14,202.00	0.00
650830.000	Salaries - Dietary - ADC	0.00	7,560.00
650831-65-10	Dietary - ADC	6,314.00	0.00
650831.000	Dietary - ADC	0.00	3,766.00
650851.000	Salary - Housekeeping ADC	0.00	8,321.00
8003	EMPLOYEE BENEFITS - ADH	0.00	602.00
81-811-80	Day Care>Administrator>Wages	11,951.73	0.00
81-811-81	Day Care>Administrator>Overtime	15.30	0.00
81-811-83	Day Care>Administrator>Bonus Pay	100.00	0.00
81-811-90	Day Care>Administrator>Sick/Vacation	4,988.07	0.00
81-880-00	Day Care>Payroll Taxes	1,338.60	0.00
81-881-00	Day Care Expense>Workers Comp	259.72	0.00
81-882-00	Day Care Expense>Health Insurance	598.65	0.00
Subtotal : None		303,148.46	254,789.27
Total [SOBREL3.1C1]Adult Day Health Expenses		303,148.46	254,789.27
NET (INCOME) LOSS		0.00	0.00
Sum of Account Groups		0.00	0.00

Tickmarks

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